



PROPOSED BUDGET

Fiscal Year 2023-2024





TOWN OF MANALAPAN

600 South Ocean Boulevard, Manalapan, Florida 33462-3398

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Email: townhall@manalapan.org www.manalapan.org

September 18, 2023

The Honorable Mayor and Members of the
Town Commission of the Town of Manalapan, Florida

Commissioners:

In accordance with the requirements of State Statutes and Article IV, Section 4.03 (f) of the Manalapan Town Charter, the proposed budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024 is herewith submitted for your review, consideration, and action.

INTRODUCTION

This document is the proposed fiscal plan for the operation of the Town of Manalapan 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, presents clearly 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 Manalapan.

BUDGET PREPARATION

In assembling and formalizing this document, the Town Manager sought input from town staff and Commissioners. The process of preparing the annual budget begins in May, which involves the compilation and gathering of information. Ideas for new and improved services are received from residents, clients (ie: contractors), elected officials, and staff throughout the year. Each department head assesses current and prior year levels of service and then calculates the costs of providing existing service levels as well as costs of providing improved levels of service. The department heads then submit their budget requests to the Town Manager and priorities are set. These priorities are balanced with anticipated resources to result in the Manager's proposed budget.

BUDGET SUMMARY

***The proposed 2023-24 General Fund budget is **\$7,880,344**, which represents a **\$572,393 increase** from the 2022-23 budget. The Library Fund budget is **\$77,000**, which represents a **\$15,000 increase** from the 2022-23 budget. The Utility Fund budget is **\$7,529,698** which represents a **\$399,810 increase** from the 2022-23 budget. The Town's assessed valuation for FY 2023-24 increased by 15.02% to **\$2,158,139,772** from **\$1,876,286,858** in FY 2022-23. The following represents a summary of the General Fund Balance.

<u>Year</u>		<u>General Fund Balance at Year End</u>
9/30/20	Restricted	\$1,457,697
	Unassigned	\$3,274,949
9/30/21	Restricted	\$1,854,686
	Unassigned	\$3,274,949
9/30/22	Estimated Restricted	\$1,854,686
	Estimated Unassigned	\$4,189,375
9/30/23	Estimated Restricted	\$1,854,686
	Estimated Unassigned	\$4,189,375
9/30/24	Estimated Restricted	\$1,854,686
	Estimated Unassigned	\$4,189,375

Fire/Rescue

The fiscal impact to this year's budget for fire/rescue services will be **\$2,032,264**. This represents an **increase** of **\$244,898**. The interlocal agreement with the County provides for the annual fee to be calculated using the lesser of two methodologies. The South Palm Beach property value times the County's MSTU rate, or one-half of the full cost method. The South Palm Beach property value times the County's MSTU rate has been used for the 2023-24 calculation. The current interlocal agreement was signed with Palm Beach County in August 2014 and extends their services through 9/30/2024.

Security

The Town Commission revaluated the level of service and determined that increased security throughout the Town was desired. This was accomplished by increasing the number of police officers on each shift. The prior staffing levels allowed for two (2) police officers per shift. This was increased to three (3) officers per shift. The Chief has also reorganized his department. This will provide better coverage to the community along with supervision. The department's budget supports the Chief, one (1) Lieutenant, ten (10) full-time officers, and four (4) part-time officers.

officers. The Commission decided to continue with the security guard program. Funding of \$274,500 has been included for contracting the security guards 24/7.

Capital Improvements/Equipment

This section will provide highlights of the various capital improvements and equipment scheduled in the General Fund budget. The General Fund capital budget for 2023-24 is **\$650,396** which represents a **\$56,172 increase** from the 2022-23 capital budget. The following summary outlines capital equipment and improvements included within this budget: one (1) police vehicle and equipment **\$54,000**; Police Chief vehicle and equipment **\$47,662**; Communication encryption system for police radios **\$27,000**; **\$9,250** for acoustical panels in commission chambers; vehicle replacement program restricted for future purchases **\$80,000**; ATV replacement for beach patrol **\$10,043**; Matrix Edge LPR Cameras **\$10,000**; replace air conditioning unit at Town Hall **\$7,800**; swale regrading **\$50,000**; sidewalk repairs **\$40,000**.

Library

The library budget anticipates the Lecture Series will continue to expand the pool of speakers. The yoga and Tai Chi community event programs will resume this year. This budget proposes that the Town's inter-fund transfer level will remain the same for the library at **\$54,000**. The taxpayers of the Town save a substantial amount in county Library taxes by having the J. Turner Moore Library.

Utility Department

The total Utility Fund budget is **\$7,529,698** which represents an increase of **\$399,811** from the 2022-23 budget. The Utility Fund is a proprietary fund, and its revenues and expenses are generated from services provided on a user-charge basis to the public and not funded through Ad Valorem taxes. The capital improvements/asset acquisition budget is in anticipation of the water distribution improvement project starting in 2023-24. The Town anticipates transferring **\$410,000** to the Utility to offset some of the capital improvement costs.

Highlights of General Fund Budget

• Salary - 7% raise	\$ 166,132
• Contract Zoning Administrator and Code Enforcement Officer Services	\$ 82,500
• Fire Rescue Service provided by PBC	\$2,032,264
• Legal Services including labor attorney and litigation	\$ 99,842
• Professional Fees	\$ 75,000
• Insurance (premiums for liability, property and Law Enforcement Liability)	\$ 291,944
• Security guard contract	\$ 274,500

Revenues

The anticipated General Fund revenues for the fiscal period are summarized on the attached pages so that the Town Commission can readily see the various sources of income for the Town. Total anticipated General Fund revenues are **\$7,880,344**. This represents an increase in budgeted revenues from 2022-23 of **\$572,236**. The unassigned fund balance continues to remain strong.

The **\$6,260,763** in tax revenues generated represents collecting 97% of the Ad Valorem taxes levied.

If the Town adopts the proposed millage rate of **3.0000** the Ad Valorem proceeds would be **\$6,260,763**. Please note the revenue projections of this proposed budget are based on the millage rate of **3.0000**. This represents no change in the mileage rate from 2022-23 but does reflect a tax increase based on TRIM.

Expenditures

The assessment of budgetary needs is an ongoing process that encompasses both long and short-term necessities. These needs are then evaluated in conjunction with desired service levels, long and short-term policy objectives, Town Commission directives and limitations of revenue sources. Balancing these competing needs makes up the bulk of the budget planning process.

Necessities such as the delivery of basic services and insurance coverage take priority over other, less critical needs. Moreover, the Town continues to address issues critical to improving the quality of life for our residents. As an organization, we seek the highest levels of service, the most qualified personnel, and the best equipment that we can afford. Budgetary needs are constantly prioritized, and choices are made within the framework of established policies, Town Commission direction and limited resources.

The staff believes the expenses represented in this budget are necessary to preserve the Town's assets and to provide the same level of service our residents are accustomed to.

The proposed General Fund budget plans for operating expenditures of **\$6,819,948** and capital expenditures and transfers of **\$1,060,396** during the 2023-24 fiscal year. This represents an increase in operating expenditures of **\$625,681** from the 2022-23 budget. Capital expenditures increased by **\$56,712** transfers decreased by **\$110,000** from the 2022-23 budget.

Personnel

Staffing levels provide the highest level of service to the community. A 7% raise is proposed. A new three-year PBA contract goes into effective 10/01/23. The Employee Service Award program is being continued in this budget year. The program awards employees for their longevity of service to the Town. The program recognizes both full and part time employees for their dedication and many years of service to the Town. An employee is awarded at 5, 10, 15 and 20 years of service. The Defined Benefit Local Pension Plan was implemented on January 1, 2019.

SUMMARY

The primary objective of the Town Manager and staff in the preparation of this proposed document is to present to the Town Commission a budget plan which is within the legal framework established by state law and town charter and addresses the needs of the community for the next fiscal year. The budget document is intended to provide the Town Commission, residents, and staff with information about the Town's fiscal responsibilities in providing quality services.

ACKNOWLEDGEMENTS

A document of this scope is the result of many hours of preparation by many people. Special recognition goes out to Accounting Clerk Ashley Watson, Town Clerk Erika Petersen, Police Chief Carmen Mattox, and Water Treatment Plant Superintendent Brent Watson for their assistance in the preparation of this document.

Respectfully submitted,

Linda A. Stumpf
Town Manager

Exhibit A
BUDGET SUMMARY
TOWN OF MANALAPAN-FISCAL YEAR 2023-2024

Millage Per \$1000
General Fund 3.000

	GENERAL FUND	LIBRARY FUND	UTILITY FUND	TOTAL BUDGET
REVENUES/SOURCES:				
TAXES:				
Ad Valorem Taxes	6,260,763			6,260,763
Sales and Use Taxes	96,506			96,506
Franchise Taxes	393,569			393,569
Utility Service Taxes	131,433			131,433
Business Tax and Permits	749,200			749,200
Intergovernmental Revenue	23,968			23,968
Charges for Services	2,000	10,000	2,030,344	2,042,344
Fines and Forfeitures	3,237			3,237
Interest	25,368	0	16,185	41,553
Miscellaneous Revenue	32,300	3,000	7,500	42,800
Other Financing Sources	162,000	64,000	5,065,669	5,291,669
Interfund Transfer In			410,000	410,000
Fund Balance/Reserves/Net Assets	0			0
TOTAL REVENUES/SOURCES	\$7,880,344	\$77,000	\$7,529,698	\$15,487,042
EXPENDITURES/USES:				
Legislative	12,000			12,000
Finance & Administration	774,930			774,930
Information Technology	157,460			157,460
Public Safety				
Police Department	3,089,282			3,089,282
Fire/Rescue	2,032,264			2,032,264
Physical Environment:				
Building, Planning & Zoning	418,096			418,096
Emergency/Disaster	5,000			5,000
Sanitation	160,377			160,377
Facilities & Grounds Maintenance	105,339			105,339
Transportation/Streets	11,200			11,200
Library	54,000	77,000		131,000
Interfund Transfer Out	410,000			410,000
Water Department			2,337,502	2,337,502
Waste Water Department			417,196	417,196
Capital Asset Acquisition/Improvements	650,396		4,775,000	5,425,396
Reserves	0	0	0	0
TOTAL EXPENDITURES/USES	\$7,880,344	\$77,000	\$7,529,698	\$15,487,042

The tentative, adopted, and/or final budgets are on file in the office
of the above referenced taxing authority as a public record

9/15/2023



CERTIFICATION OF TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2023	County : PALM BEACH
Principal Authority : Manalapan	Taxing Authority : Manalapan


SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	2,142,782,653	(1)
2.	Current year taxable value of personal property for operating purposes	\$	15,357,119	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	2,158,139,772	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	31,284,417	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	2,126,855,355	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	1,876,286,858	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0	(9)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser:		Date :	
	Electronically Certified by Property Appraiser		6/27/2023 9:31 AM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		3.0000 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	5,628,861	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	5,628,861	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	2,126,855,355	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		2.6466 per \$1000	(16)
17.	Current year proposed operating millage rate		3.0000 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	6,474,419	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE - SIGN AND SUBMIT	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>		\$ 5,628,861	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		2.6466 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>		\$ 5,711,733	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>		\$ 6,474,419	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		3.0000 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		13.35 %	(27)
First public budget hearing		Date :	Time :	Place :
SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :			Date :
	Title : LINDA A. STUMPF, MANAGER		Contact Name and Contact Title : LINDA A STUMPF, TOWN MANAGER	
	Mailing Address : 600 S OCEAN BLVD		Physical Address : 600 SOUTH OCEAN BLVD	
	City, State, Zip : MANALAPAN, FLORIDA 33462		Phone Number : 5615859477	Fax Number : 5615859498

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

DR-420
R. 5/12
Page 3

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s. 12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.




Reset Form

Print Form


MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM-P
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year: 2023		County: PALM BEACH	
Principal Authority : Manalapan		Taxing Authority: Manalapan	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No (1)
<p>IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</p>			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	2.6466	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2022 Form DR-420MM, Line 13	2.6476	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	3.0000	per \$1,000 (4)
<p>If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</p>			
Adjust rolled-back rate based on prior year majority-vote maximum millage rate			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$	0 (5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$	0 (6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	0 (7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$	0 (8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	0 (9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	0.0000	per \$1,000 (10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	2.6466	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)		1.0284 (12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	2.7218	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	2.9940	per \$1,000 (14)
15.	Current year proposed millage rate	3.0000	per \$1,000 (15)
16.	Minimum vote required to levy proposed millage: (Check one)		
<input type="checkbox"/>	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
<input type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17.		
<input checked="" type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)	3.0000	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	2,158,139,772 (18)

Continued on page 2

Taxing Authority : Manalapan		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$ 6,474,419	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 6,474,419	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$ 0	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$ 6,474,419	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$ 6,474,419	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="checked" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer :		Date :
	Title : LINDA A. STUMPF, MANAGER	Contact Name and Contact Title : LINDA A STUMPF, TOWN MANAGER	
	Mailing Address : 600 S OCEAN BLVD	Physical Address : 600 SOUTH OCEAN BLVD	
	City, State, Zip : MANALAPAN, FLORIDA 33462	Phone Number : 5615859477	Fax Number : 5615859498

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

**MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
INSTRUCTIONS**

DR-420MM-P
R. 5/12
Page 3

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2023 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, Certification of Taxable Value.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2022 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2022 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17

Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.

All TRIM forms for taxing authorities are available on our website at
<http://floridarevenue.com/property/Pages/Forms.aspx>

Impact on Taxpayer
Taxable Value \$10,000,000
using Proposed Millages

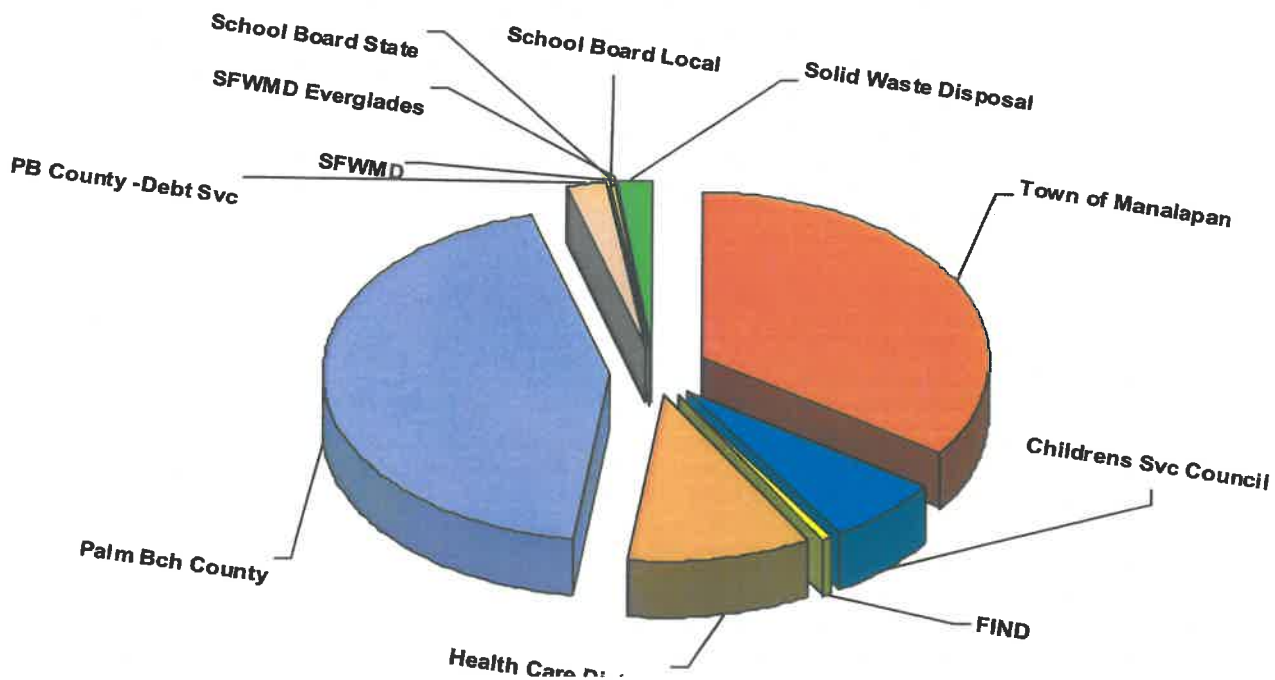
<i>Ad Valorem Taxes</i>	<i>Proposed Millage</i>	<i>Amount of Tax</i>	<i>% of Total Tax Bill</i>
Town of Manalapan	3.0000	\$ 30,000.00	19.44%
Children's Services Council	0.5073	\$ 5,073.00	3.29%
Florida Inland Navigation District	0.0288	\$ 288.00	0.19%
Health Care District	0.6761	\$ 6,761.00	4.38%
Palm Beach County	4.5000	\$ 45,000.00	29.15%
Palm Beach County-Debt Service	0.0188	\$ 188.00	0.12%
School Board-Local	3.2480	\$ 32,480.00	21.04%
School Board-State	3.2090	\$ 32,090.00	20.79%
SFWMD-District	0.0948	\$ 948.00	0.61%
SFWMD-Okeechobee Basin	0.1026	\$ 1,026.00	0.66%
SFWMD-Everglades Construction	0.0327	\$ 327.00	0.21%
	15.4181	\$ 154,181.00	99.88%

Non-Ad Valorem Taxes

Solid Waste Authority Disposal	\$ 178.00	0.12%
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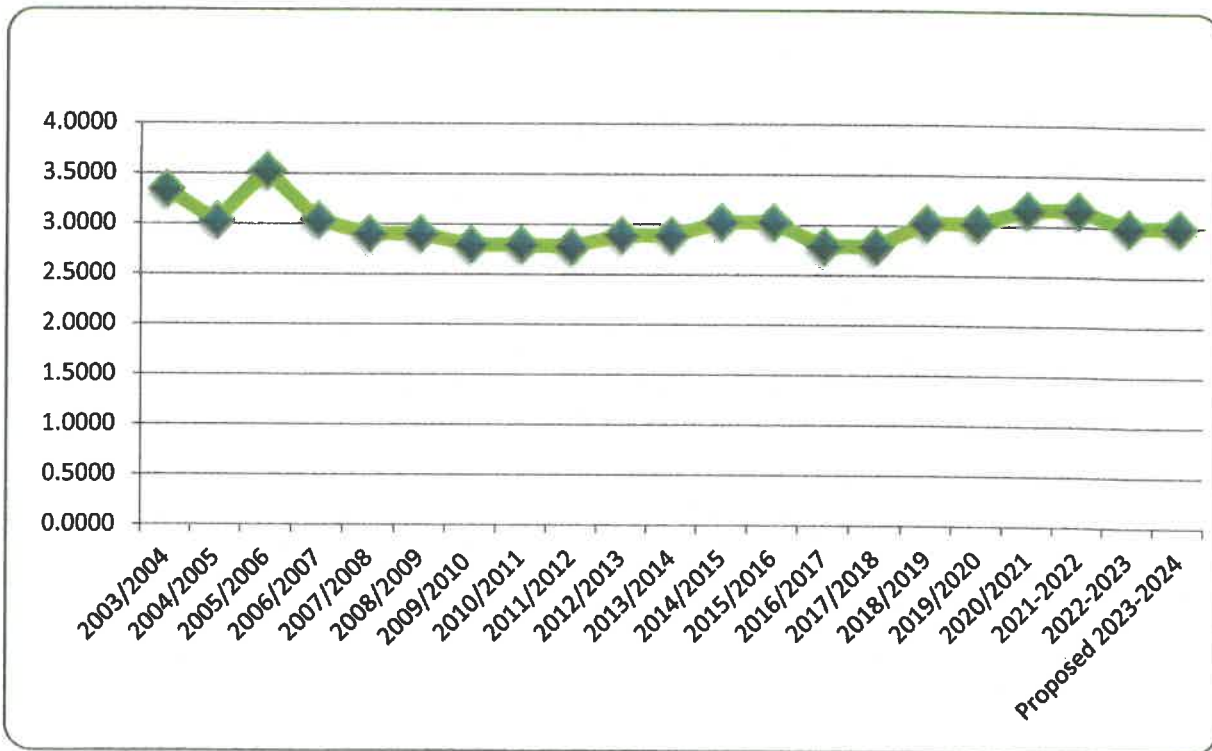
Total Tax Bill

\$ 154,359.00	100.00%
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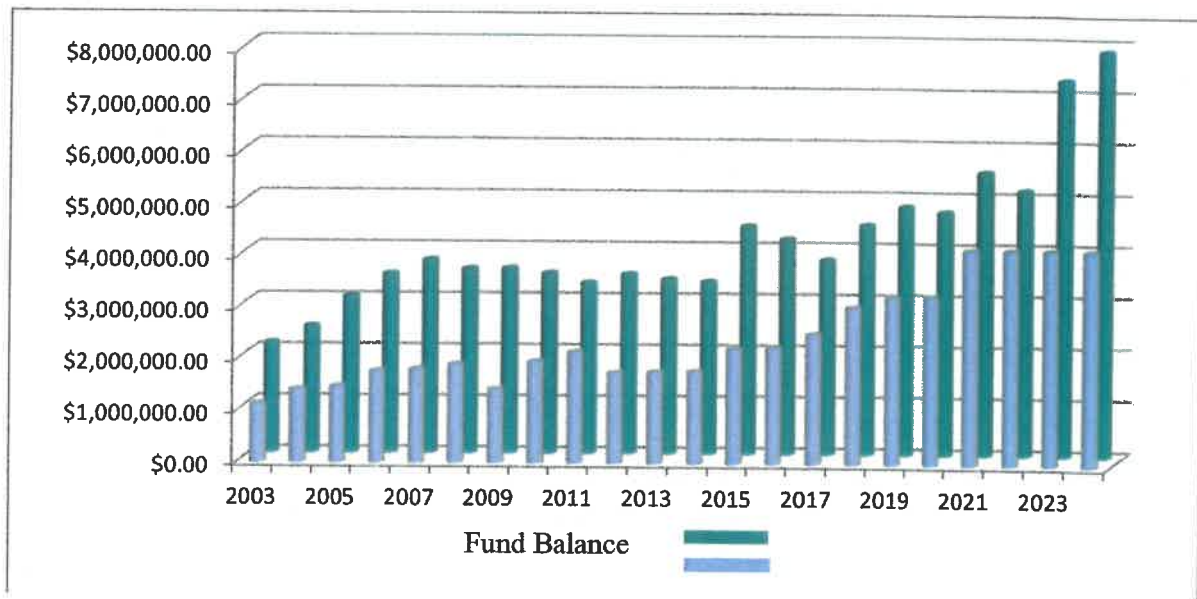
Manalapan Millage Rate History

Year	Millage Rate
2003/2004	3.3460
2004/2005	3.0322
2005/2006	3.5322
2006/2007	3.0420
2007/2008	2.9080
2008/2009	2.9080
2009/2010	2.8000
2010/2011	2.8000
2011/2012	2.7830
2012/2013	2.8964
2013/2014	2.8964
2014/2015	3.0305
2015/2016	3.0305
2016/2017	2.7950
2017/2018	2.7950
2018/2019	3.0280
2019/2020	3.0280
2020/2021	3.1695
2021-2022	3.1695
2022-2023	3.0000
Proposed 2023-2024	3.0000



GENERAL FUND UNASSIGNED BALANCE ANALYSIS

	Fiscal Year	Unassigned Fund Balance	Restricted Fund Balance	Total Fund Balance	Expenditures	Unassigned Fund Balance as a % Expenditures
	2003	1,146,585	73,997	1,220,582	2,138,603	53.61%
	2004	1,428,421	4,442	1,432,863	2,458,992	58.09%
	2005	1,486,933	5,090	1,492,023	3,045,321	48.83%
	2006	1,786,181	7,329	1,793,510	3,480,603	51.32%
	2007	1,823,348	5,278	1,828,626	3,754,447	48.57%
	2008	1,920,927	49,284	1,970,211	3,582,919	53.61%
	2009	1,440,423	435,294	1,875,717	3,597,151	40.04%
	2010	1,983,867	27,986	2,011,853	3,504,741	56.61%
	2011	2,168,035	18,674	2,186,709	3,319,878	65.30%
	2012	1,768,702	60,850	1,829,552	3,490,025	50.68%
	2013	1,788,901	121,061	1,909,962	3,398,027	52.65%
	2014	1,797,177	140,504	1,937,681	3,350,283	53.64%
	2015	2,237,366	877,288	3,114,654	4,438,446	50.41%
	2016	2,268,450	1,018,956	3,287,406	4,185,461	54.20%
	2017	2,535,672	813,795	3,349,467	3,784,126	67.01%
	2018	3,056,952	778,262	3,835,214	4,464,775	68.47%
	2019	3,258,564	1,491,664	4,825,948	4,825,948	67.52%
	2020	3,274,949	1,457,697	4,732,646	4,728,533	69.26%
	2021	4,189,375	1,854,686	6,044,061	5,509,477	76.04%
Estimate	2022	4,189,375	1,854,686	6,044,061	5,160,922	81.17%
Estimate	2023	4,189,375	1,854,686	6,044,061	7,307,951	57.33%
Estimate	2024	4,189,375	1,854,686	6,044,061	7,880,344	53.16%



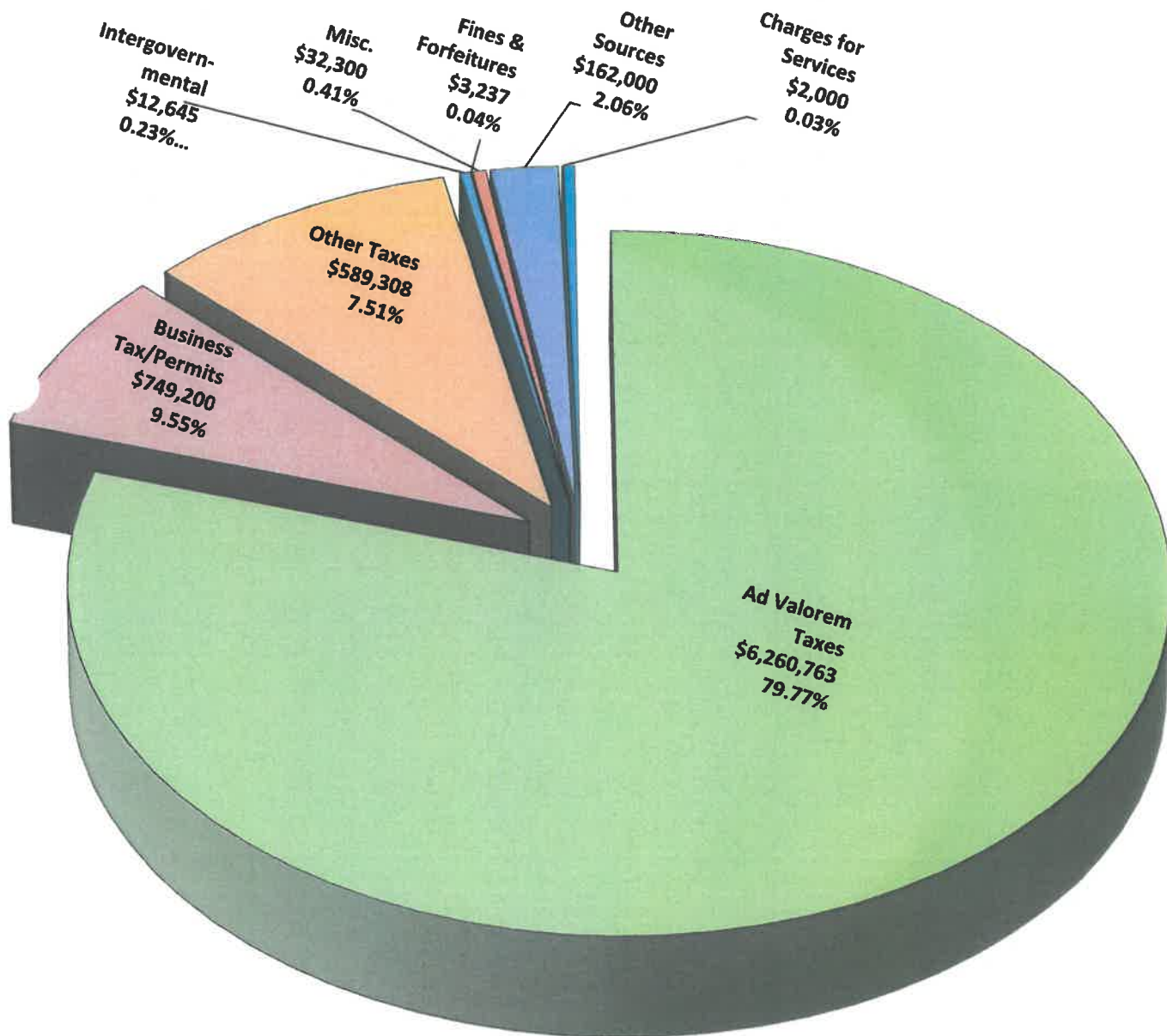
GENERAL FUND



Proposed Budget Fiscal Year 2023-2024

GENERAL GOVERNMENT REVENUE SYNOPSIS

The anticipated General Fund operating revenues are \$7,880,344.00. Of this, \$6,260,763.00 is derived from Ad Valorem taxes. The Ad Valorem tax represents 79.45% of the Town's operating revenues. The proposed budget anticipates including the capital projects and improvements. The budget anticipates the millage rate to remain at 3.0000. The Town's property values increased by 15.02% this year. Business tax and permit fees are the Town's second largest revenue source. They represent 9.51% of the operating revenues.



GENERAL FUND BUDGET SUMMARY

REVENUES AND OTHER SOURCES

Account Description	Actual Y/E 9/30/19	Actual Y/E 9/30/20	Actual Y/E 9/30/21	Actual Y/E 9/30/22	Adopted Budget FY 9/30/23	Actual P/E 8/30/23	Proposed Budget FY 9/30/24
Real Estate Tax	3,957,531	4,021,798	4,255,612	4,561,437	5,626,307	5,441,728	6,260,763
Local Option Tax	19,768	18,045	18,283	16,202	19,695	18,070	19,800
Discretionary 1cent Sales Tax	30,923	29,344	34,035	29,841	49,979	39,526	41,704
Florida Public Utility	64,289	71,865	92,951	67,706	101,795	63,979	95,675
Florida Power & Light	244,106	257,194	204,370	168,092	403,421	239,777	300,100
Gas Utility Tax	2,653	3,079	5,149	9,489	9,400	7,171	9,400
Local Communications Svc Tax	13,409	13,903	14,512	12,791	21,927	22,241	26,358
Business Tax- Town	43,449	34,394	33,242	10,532	29,300	30,199	33,000
Business Tax - Palm Beach County	2,689	4,202	5,966	1,947	3,000	911	3,000
Building Permits	1,135,188	495,543	879,059	1,283,327	700,000	492,566	700,000
FPL Franchise		0	28,264	23,086	55,407	66,717	93,469
Other Fees/Permits	1,850	3,760	3,950	9,075	8,200	5,475	8,200
Building Plan Revisions	875	1,580	3,270	2,620	3,200	2,430	5,000
State Revenue Sharing	10,545	8,909	11,115	8,921	12,187	13,252	13,367
Alcoholic Beverage	1,958	1,958	1,958	1,958	3,900	2,912	3,900
One-Half Cent Sales Tax	34,151	32,733	37,136	33,395	36,353	33,118	35,002
Motor Fuel Tax	2,368	1,859	3,294	1,613	2,151	830	6,191
Intergovernmental Misc. SWA	109	0	0	479	510	0	510
Grants	1,527	725	0	0	0	0	0
FEMA Reimbursement	63,228	13,636	14,782	0	0	0	0
\$12.50 Money Reimbursement	125	0	275	0	0	0	0
Fines & Forfeits-Town	116	0	573	4,184	1,260	2,135	1,260
Fines & Forfeits-PBC	576	1,324	1,150	835	1,431	1,153	1,977
Investment Interest	26,309	76,836	47,656	14,428	20,994	149,929	25,368
FDEM-ARPA Funding	0	0	116,699	0	0	0	0
Contribution Police Restricted	2,503	300	0	0	0	0	0
Contributions	0	0	0	0	0	0	0
911 Reimbursable Operating	367	544	510	0	0	1,053	1,800
Chief Discretionary Donation Fund	5,825	2,600	14,200	36,900	0	27,450	0
Miscellaneous Revenue	30,671	16,266	218,612	29,613	29,190	18,269	25,000
Sale of Surplus Equip/Merchandise	0	5,600	4,500	4,300	4,500	5,521	5,500
Net Increase/Decrease Investments	0	0	0	0	0	0	0
Other Police Charges & Fees	0	0	0	0	0	0	0
Reimbursement Police Extra Duty	3,108	20,805	4,211	8,720	2,000	6,240	2,000
Dispatch Fee	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Water Management Fee	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Waste Water Admin Fee	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Designated for Vehicle Replacement	0	0	0	0	80,000	0	80,000
Prior Yr. Carry Fwd.	0	0	0	0	0	0	0
TOTAL REV/OTHER SOURCES	5,782,222	5,220,802	6,137,332	6,423,489	7,308,108	6,774,653	7,880,344

Proposed millage 2023-24 -3.0000

2022-23 millage rate was 3.0000

REVENUE NOTES/LINE ITEM JUSTIFICATIONS

Ad Valorem Tax: The Certificate of Taxable Value (DR420) indicates a current gross taxable value (for operating purposes) of \$2,158,139.772. This is an increase of 15.02% from the prior year's gross taxable value of \$1,876,286,858. The projected revenue for FY 2023-24 is based on a proposed millage rate of **3.0000**. Budgeting 97% of the millage rate will generate an estimated **\$6,260,763**.

Local Option Gas Tax: The State provided an estimate for budgetary purposes which is an increase from the prior year to **\$19,800**.

Florida Public Utilities: Staff recommends budgeting **\$95,675** based on projected numbers.

Utility Tax: The Town levies a 10% tax on all sales of electricity and metered gas. Based on historical collections the following is recommended:

- Florida Power & Light - **\$300,100**
- Gas/propane providers is increased to-**\$ 9,400¹**

Local Communications Service Tax: Based on the state's projected revenues, the estimate for next year is **\$26,358**.

Business Tax Receipt: This line item is split between the Town's and the County's revenues. Staff projects the Town's revenues to be **\$33,000**, and the County's to be **\$3,000**.

Building Permits: Based on anticipated new building, historical collected revenues the staff recommends increasing this to **\$700,000**.

Other Fees/Permits: This line item is for fees which do not clearly fall into the Business Tax Receipt or Building Permit category but are recurring permits or fees. Examples include fees for variances, special exceptions and paver agreements. Based on historical collected revenues, staff recommends this be budgeted at **\$8,200**.

Building Plan Review Fee: This fee represents the additional plan review fees for building plans that were previously submitted and reviewed with the initial building permit and require changes. Staff recommends budgeting **\$5,000**.

State Revenue Sharing: The State provided an estimate for budgetary purposes which is an increase from the prior year to **\$13,367**.

Alcoholic Beverage: Based on Town businesses that purchase beverage licenses from the State. Staff recommends budgeting **\$3,900**.

One-Half Cent Sales Tax: The State's estimate accuracy has not always been reliable due to fluctuations in the economy. The State's estimate decreased from the prior year to **\$35,002**.

Motor Fuel Tax Rebate: This is a State reimbursement based on our gasoline purchases and is paid quarterly. Recommend budgeting **\$6,191**.

Intergovernmental Miscellaneous: The Town receives quarterly revenue sharing from the Solid Waste Authority. Staff recommends budgeting **\$510**.

Discretionary 1 cent Sales Tax: Palm Beach County residents voted to increase the sales tax by 1% effective January 1, 2017. These funds are restricted and are to be used for infrastructure improvements and capital. The State's estimate decreased from the prior year to **\$41,704**.

Fines & Forfeitures: Recommend funding **\$1,977** for the Palm Beach County fines line item.

Investment Interest: Based on the projected level of undesignated fund balance and interest rates currently received by Seacoast Bank, next fiscal year revenues are projected at **\$25,000**.

Miscellaneous: Consists of revenue not classified elsewhere including a utility credit of \$8,000 from Palm Beach Fire Rescue. Recommend budgeting **\$25,000**.

Sale of Surplus Equipment: This item represents the sale of a vehicle. Recommend **\$5,500**.

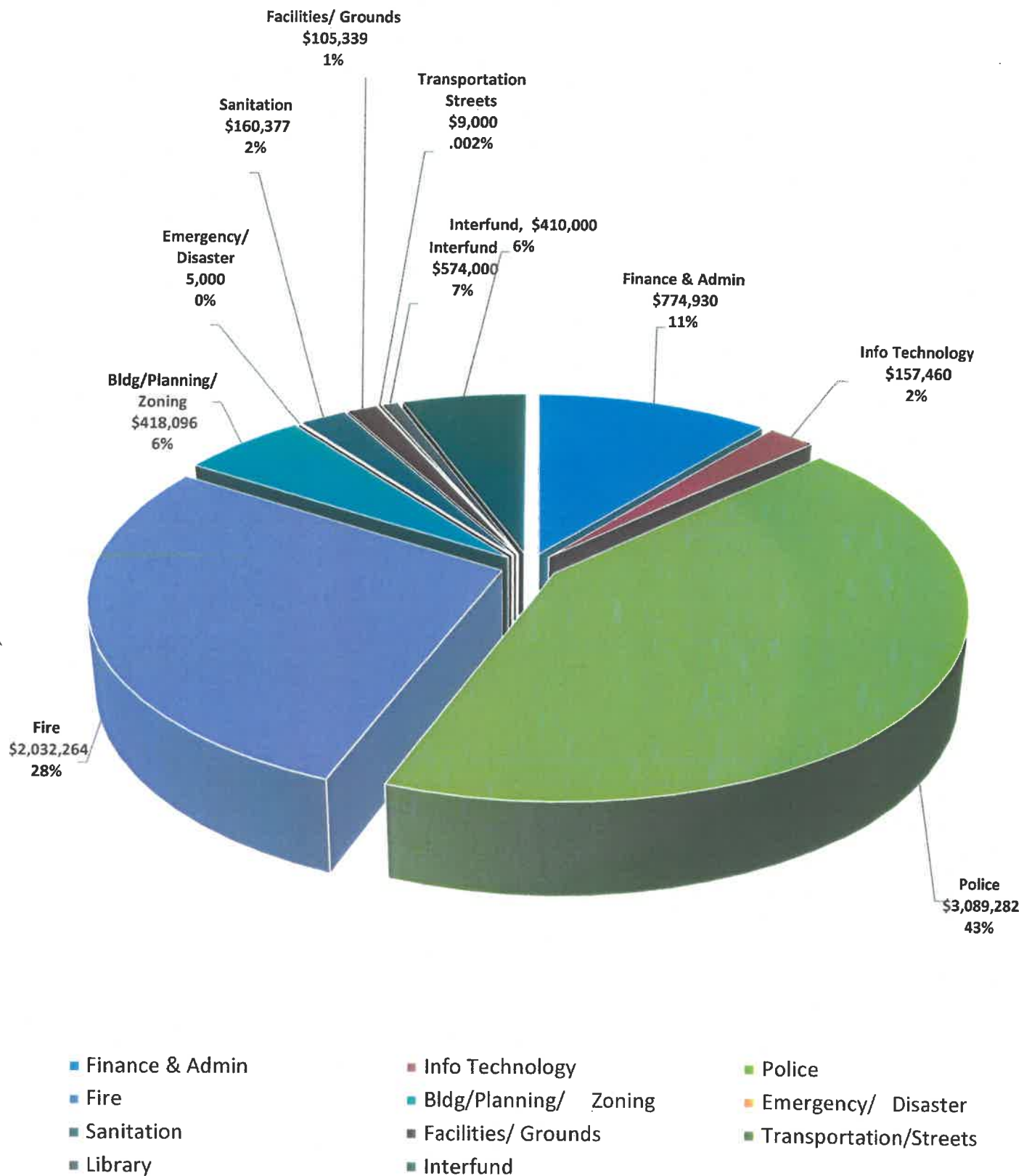
Reimbursement for Police Extra Duty: Revenue anticipated for the contract of police services. Recommend budgeting **\$2,000**.

Dispatch Fee: Utility Department contribution toward the dispatch service. Dispatch answers the Utility Department telephone line between 4p.m. and 12 a.m. and on weekends for water service reports and dispatching emergencies to the water department. Recommend this line item remain at **\$4,000**.

Water Management Fee: We established a fee on the basis of a rental amount for office space and equipment as well as an amount toward the Town Manager's salary, Town Clerk's salary, Administrative Assistant and Maintenance salary for administrative duties and responsibilities that pertain to the Utility Department. Recommend this line item remain at **\$60,000**.

Wastewater Administration: Based on the same concept as the Water Management Fee, staff recommends this line item be budgeted at **\$18,000**.

GENERAL GOVERNMENT EXPENDITURE OVERVIEW



LEGISLATIVE



Proposed Budget Fiscal Year 2023-2024

LEGISLATIVE SYNOPSIS

The Commission's objective is to set policies to see that services and programs are designed to assure the safety and well-being of all residents. The Town's staffing organization is designed to meet the Commission's expectations. The Commission has identified certain priorities which establish the spending for services for the fiscal year. The Commission appropriates all funds at the department level.

The detailed justification is included following the budget summary.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Actual FY 9/30/22	Proposed Budget FY 9/30/23	Actual P/E 8/30/23	Proposed Budget FY 9/30/24
LEGISLATIVE EXPENSES							
Legal Services	3,650	1,575	956	850	1,000	0	1,000
Litigation Costs	0	15,581	1,406	0	1,000	0	1,000
Commission Contingency	16,415	3,852	59	0	10,000	210	10,000
LEGISLATIVE TOTAL	20,065	21,008	2,422	850	12,000	210	12,000

EXPENSE NOTES/ LINE ITEM JUSTIFICATIONS

COMMISSION/LEGISLATIVE

Legal Services: Funds provide for the legal services of the Town Attorney to the Commission. Budgeting for this item is **\$1,000**.

Litigation Costs: Funds provide for the litigation costs relating to actions taken by the Commission. Budgeting for this item will be reduced to **\$1,000**.

Commission Contingency: This line item provides for any unanticipated expenses that develop during the year. Staff recommends funding **\$10,000**.

ADMINISTRATION DEPARTMENT



*Proposed Budget
Fiscal Year 2023-2024*

FINANCE AND ADMINISTRATION SYNOPSIS

This department provides for the overall operating costs associated with the operation of the Town including but not limited to professional fees, accounting, legal fees, insurance, equipment rental(s), advertising, postage, printing, etc. The Town Manager provides the administration of all Town affairs and departments ensuring all laws, provisions of the Charter and acts of the Commission are enforced and implemented. The Town Manager provides the annual budget submission and provides fiscal services to the Town; manages the resources in a responsive manner; providing financial management information to the Commission by keeping the Commission informed on current and future financial needs.

The Town Clerk provides support to the Town Commission and the residents of Manalapan by accurately recording and maintaining the proceedings of the Town Commission, the Architectural Commission and the Zoning Commission; maintaining and making easily accessible all official records of the Town; administers all regular and special municipal, state and federal elections; providing for a records management program; providing for code enforcement hearings and by providing for collections of business tax receipts and registrations.

The detailed justification is included following the budget summary.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Actual FY 9/30/22	Proposed Budget FY 9/30/23	Actual P/E 8/30/23	Proposed Budget FY 9/30/24
ADMINISTRATION							
Executive Salaries	132,830	142,141	144,783	149,125	171,540	165,429	175,243
Regular Salaries	103,066	101,460	104,383	134,323	98,765	90,479	88,062
Employee Service Program	3,750	0	0	0	5,000	5,000	0
FICA/Medicare Taxes	16,966	17,399	17,798	19,739	21,061	18,040	20,143
Retirement Contribution	34,345	35,146	35,113	44,327	60,000	25,500	60,000
Life & Health Insurance	41,031	35,856	32,614	51,389	44,625	52,256	41,500
Workers' Compensation	176	129	226	219	326	301	420
457/401A Match Program	14,038	10,000	10,000	8,550	10,000	6,058	15,000
Professional Services	37,587	20,269	41,928	34,225	75,000	35,659	85,000
Legal Services	40,886	33,772	46,695	62,886	70,000	39,296	70,000
Codification	5,527	5,361	3,096	6,997	6,000	0	4,000
Accounting/Audit	13,200	17,750	18,475	4,620	26,000	13,655	26,000
Cell Phone	1,320	1,595	1,620	1,675	1,620	1,180	1,300
Electric/Gas Service	10,521	11,693	11,261	14,402	13,500	11,704	16,800
Equipment Rental	872	976	1,134	528	1,050	581	1,500
Miscellaneous Repairs & Maintenance	224	189	0	256	250	214	250
Vehicle Repairs & Maintenance	177	1,212	140	0	500	655	500
Printing	2,217	916	1,344	1,350	2,500	774	1,500
Newsletter Reproduction	30	0	0	0	0	0	0
Town Directory	0	1,413	0	0	1,900	1,448	1,900
Recreational Activities	0	0	0	0	200	0	200
Miscellaneous	1,161	106	3,478	1,154	1,200	92	2,300
Postage	3,966	7,856	5,213	3,849	6,000	3,512	6,000
Insurance	63,996	60,461	67,333	74,411	88,377	90,435	126,912
Small Equipment	1,041	0	1,324	270	2,000	0	2,000
Legal Ads & Others	13,350	8,799	2,711	4,304	7,500	1,227	6,500
Election Costs	296	455	603	201	2,000	227	750
Records/Retention/Destruction	300	350	2,783	3,495	2,000	1,734	1,500
Office Supplies	4,142	3,088	3,689	3,309	4,600	2,284	4,000
Dues & Subscriptions	6,063	5,947	6,353	7,204	6,850	5,653	6,650
Meetings/Schools/Conferences	1,172	645	924	1,364	2,000	805	2,000
Travel Meetings/Schools/Conferences	89	0	0	1,159	3,400	890	4,500
Capital Equipment	1,854	0	919	3,230	3,810	0	2,500
Capital Improvements	0	0	0	0	0	0	0
ADMINISTRATION TOTAL	556,192	524,983	565,942	638,558	739,574	575,088	774,930

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

FINANCE AND ADMINISTRATION

Salaries: The 2023-24 budget reflects a 7% raise for employees. Funds provide salaries for: Town Manager, and a percentage of the Town Clerks salary and the Accounting Clerk's salary.

Retirement Contribution: The Town Commission moved from a defined contribution 401 plan to a defined benefit local pension plan on January 1, 2019. The Actuary develops the cost annually. The employee's contribution is 7%. The Town's contribution will fluctuate annually. Recommend line-item funding at **\$60,000**.

Life and Health Insurance: Funds provide for health, dental, disability and life insurance benefits for two and a half (2 ½) employees. The Town currently pays 100% of the employees' health coverage cost and contributes 50% to the dependent health coverage costs. Recommend funding at **\$41,500**.

Workers' Compensation: Funds provide for Worker's Compensation insurance for two and a half (2 ½) personnel. Recommend budgeting **\$420**.

457/401A Match Program: The Commission implemented a match program for all full-time employees. The Town will match the contribution the employee makes based on a tiered \$5,000-\$10,000 annual program. Staff recommends funding **\$15,000**.

Professional Services: These funds provide for various projects that require outside consultants such as engineering services and planning services. Staff recommends funding be decreased to **\$85,000** this year for the following projects/issues. The dollar amounts listed for each item are based on estimates.

- **\$8,000** for engineering services related to the NPDES (National Pollutant Discharge Emission System). Each year all cities must prepare a detailed annual report on all NPDES permit requirements. Staff is recommending funding be provided for Engenuity Group to prepare the Town's Annual NPDES Report and represent the Town's interest at all NPDES meetings. Fee also includes assistance with permit required activities with which the Town must comply (dry weather screening, etc.).
- **\$450** for annual permit fee for NPDES.
- **\$600** for annual cost of the Employee Assistance Program (EAP).
- **\$5,000** Code of Ordinance review and updates.
- **\$3,950** Comp Plan Review
- **\$15,000** Investment advisor Pension Board
- **\$35,000** for an accountant to assist with the finance needs
- Remaining funds to cover all other professional services needed throughout the year not specifically identified.

Legal Services: Funds provide for the legal services of the Town Attorney and other legal services related to personnel matters, etc. Budgeting for this item is **\$70,000**.

Codification: Funding proposed at \$4,000 this year for reformatting and codification of ordinances; code link to Municipal Code Website; codification folio program update.

Accounting/Audit Fee: Funds provide for the General Fund and Pension Fund portion of the Annual Audit, GASB standards and implementations. Staff recommends funding at \$26,000.

Cell Phones: This line item represents cell phone service for two (2) staff at an annual cost of \$1,300.

Electric/Gas Service: This line item covers the electric and natural gas costs for Town Hall based on actual costs along with an FPL increase in rates, along with natural gas for the generator. Service runs 24 hours a day with Palm Beach County Fire Rescue occupying the building. Funding proposed at \$16,800.

Equipment Rental: Funds provide for the rental of a postal meter and annual maintenance agreement on the folding machine. Costs for these items are split with the Utility Fund. Funding proposed at \$1,500.

Vehicle Repairs & Maintenance: Funds provide for oil changes for the Town Manager vehicle. Staff recommends funding \$500.

Printing: Funds provide for printing expenses including envelopes, forms and checks along with per copy charges for all other printing. Per copy charges include toner and copier maintenance costs for the copy machine. Staff recommends funding \$1,500.

Town Directory: This item represents the cost to print the Town directory. Staff recommends funding be \$1,900.

Promotional Activities: Funds provide for employee awards and recognitions throughout the year. Recommend funding at \$200.

Miscellaneous: Funds provide for miscellaneous expenses such as badges, florist expenses, meeting supplies retirement costs and misc. hardware expenses (keys, batteries, etc.). Staff recommends funding for this item be \$2,300.

Postage: Staff proposes funding \$6,000 to cover costs for postage for all departments.

Insurance: Funds provide for insurance premiums for auto, property, general liability, flood and POL insurance. Funding has been increased to \$126,912.

Small Equipment: Funds provide for the purchase/replacement of small office furniture or equipment such as a fax machine, calculator, etc. Staff recommends funding be \$2,000.

Legal Ads & Others: Funds provide for advertising costs related to ordinances, zoning changes, employment ads, budget, etc. Staff recommends this budget item be \$6,500.

Election Costs: In 2009 the Supervisor of Elections advised that all municipalities would be responsible for all costs relating to municipal elections. This line item represents the costs related to the elections: voting equipment, poll workers, advertising, etc. Staff recommends funding \$750.

Records/Retention/Destruction: This line item includes a shredding service, file folders for archive of personnel records project along with miscellaneous supplies. The staff is working on the project to automate our records. This will be a multiyear project. Staff recommends funding at \$1,500.

Office Supplies: This item represents all office supplies needed to operate. Staff recommends reducing funding to \$4,000.

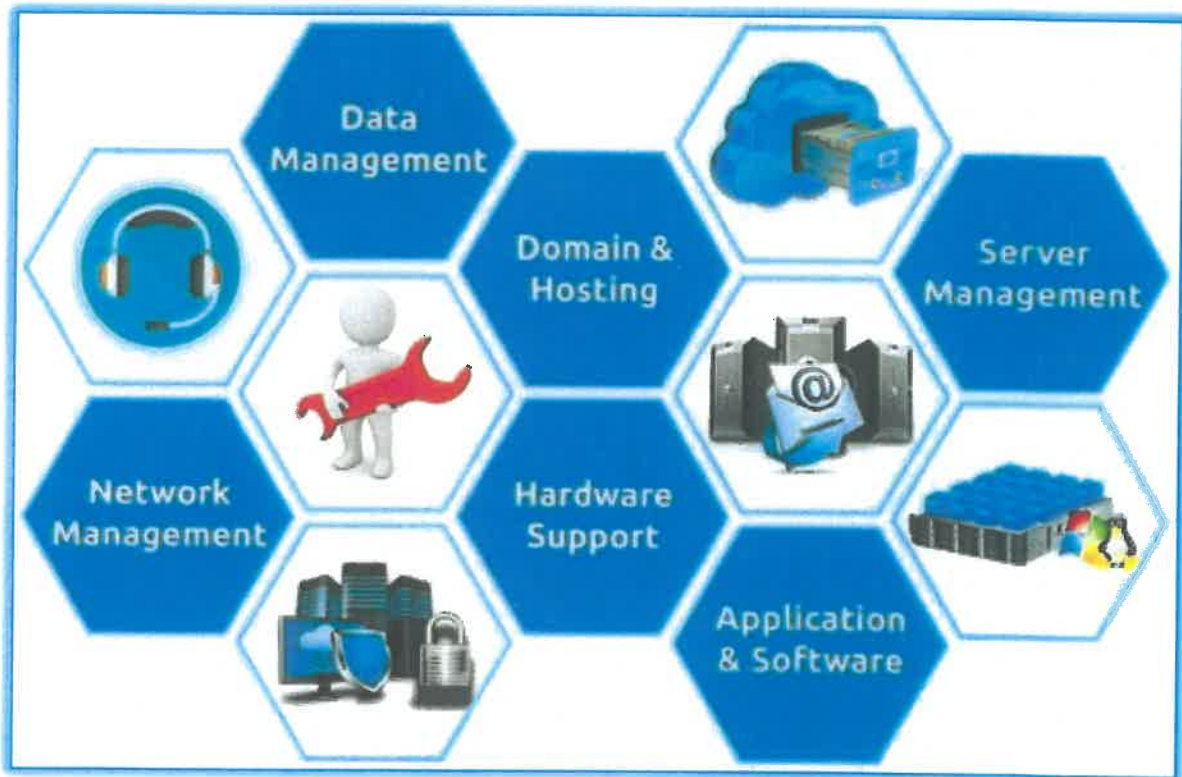
Dues and Subscriptions: Funds provide for membership to various professional organizations for three administrative personnel: PBC League of Cities, Florida League of Cities, Florida City and County Management Assoc., International City Management Association, PBC Clerks Association, International Institute of Municipal Clerks, Florida Association of City Clerks, Government Finance Officers Association, etc. for a request of \$6,650.

Meetings/Schools/Conferences: Funds provide for professional development seminars, classes and conferences for three administrative personnel for the Florida City and County Management Association Annual Conference, Govt. Finance Officer's Assoc. and Florida Association of City Clerks Annual Conference and seminars relating to personnel management, finance, etc. Recommend funding \$2,000.

Travel Meetings/Schools/Conference: This line item includes all travel, lodging and per diem cost related to meetings/schools and conferences. Staff requests funding \$4,500.

Capital Equipment: The Town needs to replace several pieces of office furniture and equipment (cost less than \$1,000 per item). Staff requests the funding for this line item at \$2,500.

Information Technology



*Proposed Budget
Fiscal Year 2023-2024*

INFORMATION TECHNOLOGY SYNOPSIS

This department is responsible for the management and maintenance of the information systems infrastructure and technology resource requirements. Technology is used to effectively promote the Town's messages to its citizens. Technology resource requirements for the Town are already at a high level and will continue to improve.

Police vehicles are equipped with laptop computers and use air cards for wireless connectivity to promote efficient operations by reducing the need to do paperwork in the office and allowing officers to remain on the road and more visible within the community.

An increased number of cameras throughout the Town in addition to the future installation of the encrypted communication system in dispatch will assist with daily operations and surveillance.

All services provided by Information Technology are delivered efficiently and effectively, by trained and courteous professionals.

The detailed justification is included following the budget summary.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Actual FY 9/30/22	Proposed Budget FY 9/30/23	Actual P/E 8/30/23	Proposed Budget FY 9/30/24
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INFORMATION TECHNOLOGY

Professional Services	4,185	1,026	450	2,010	2,000	11,019	10,000
Consulting Fees/Software Support	49,693	49,110	62,988	56,126	101,405	41,520	91,000
Telephone/Data Lines	42,781	46,407	52,830	57,288	46,560	49,575	52,000
Equipment Repairs & Maintenance	547	1,082	599	495	1,000	794	1,000
Miscellaneous Expense	0	0	0	0	0	0	0
Small Equipment	2,541	4,776	0	3,652	3,310	407	3,310
Operating Supplies	0	0	0	0	150	131	150
Capital Equipment	0	0	0	0	0	0	0

INFORMATION TECH TOTAL	99,747	102,401	116,866	119,571	154,425	103,447	157,460
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EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

INFORMATION TECHNOLOGY

Professional Services: These funds are provided for various projects that require outside consulting services. Funding in the amount of **\$10,000** is proposed this year.

Consulting Fees/Software Support: Funds are provided for annual software maintenance/license fees for: Node0 managed services computer support \$23,925; Insight for video surveillance equipment camera support \$11,042; Police Law Institute \$2,220; annual software maintenance/license fees (ABILA) financial, payroll and accounts payable financial \$8,500; website hosting \$2,000; BIS audio recording software support \$1,400; Office 365 exchange online \$4,380; Eagent \$1,680; Live view \$4,440; IMS registration and support \$720; Equature Voice Recorder \$3,650; alarm system for dispatch \$1,000; AED annual maintenance \$1,438; Leads on line \$1,674; Power DMS \$4,259; Identisystems \$1,715; GovDirect Body Worn & in car support \$5,395; Motorola radio support \$5,060; miscellaneous technical support, maintenance and training funds \$19,711. Funding is proposed at **\$91,000**.

Telephone/Data Line/Wireless: Funds budgeted cover costs for telephone service; Comcast Internet service for camera service, servers, dispatch; long distance service; Verizon Air Cards eight (8). Funding proposed at **\$52,000**.

Repairs & Maintenance: Funds provide for the repair and maintenance for telephone repairs, equipment and cable repairs. Request funding in the amount of **\$1,000**.

Small Equipment: Funds provide for the purchase/replacement of small equipment (cost less than \$1,000 per item) and for software/hardware upgrades. Staff recommends funding at **\$3,310**.

PUBLIC SAFETY



***Proposed Budget
Fiscal Year 2023-2024***

POLICE DEPARTMENT SYNOPSIS

The members of the Manalapan Police Department are committed to providing the highest level of service to the community. Their desire to protect and respect the freedoms and rights of those they encounter are demonstrated by excellence through service.

The Police Department provides the community with efficient and effective police services. The Department utilizes Problem Solving Oriented Policing (PSOP) philosophies to guide the delivery of its services. Using this philosophy enables the Department to use its statistical data to focus resources, actively seeking out potential problems and mitigate them before they can become troublesome and are used to reduce social harm to the community. This is demonstrated by their motto "no call is too small".

The department staffing includes the Chief, one (1) Lieutenant, ten (10) sworn full-time officers, four (4) part-time officers, three (3) full-time dispatchers and six (6) part-time dispatchers. The departments primary responsibilities include, but are not limited to, uniformed patrol, beach patrol, marine patrol, criminal investigations, traffic control, code enforcement, special events staffing, records retention, first responder medical treatment and minimal public works tasks. The public safety dispatch center is a fully functional 911 public safety answering system.

The detailed justification is included following the budget summary.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Actual FY 9/30/22	Proposed Budget FY 9/30/23	Actual P/E 8/30/23	Proposed Budget FY 9/30/24
POLICE DEPARTMENT							
Officer Salaries	712,798	880,020	903,571	792,785	1,112,974	847,091	1,086,559
Dispatch Salaries	234,892	260,806	274,503	244,011	295,014	279,525	302,618
Overtime	123,378	69,603	53,715	101,436	65,000	87,083	65,000
Part Time Police Officers	43,417	87,124	80,591	77,098	68,250	112,690	338,030
Employee Service Program	0	0	13,125	7,500	3,125	4,375	4,000
FDLE Incentive Pay	7,699	9,882	8,636	7,250	9,100	6,900	10,000
In Service Training	12,309	5,366	10,357	5,373	20,362	18,535	20,362
Gas Allowance	0	0	0	0	0	0	24,000
Extra Duty Pay-Reimbursable	2,343	15,376	3,144	6,802	2,000	14,014	3,000
FICA/Medicare Taxes	84,242	97,682	102,003	91,683	120,551	101,655	141,798
Retirement Contrib.	123,797	147,668	191,585	215,556	304,637	200,953	315,000
Life & Health Insurance	226,689	250,081	227,608	224,866	331,624	222,308	210,311
Workers' Compensation	29,863	28,842	36,377	35,320	41,262	34,833	41,192
457/401A Match Program	24,619	21,950	24,579	34,966	25,000	31,746	55,000
Marine Unit Operations	3,744	1,127	4,971	1,587	3,900	2,663	7,000
Legal Fees/Union Issues	23,114	31,118	30,273	12,629	25,000	32,192	20,000
Hiring/Processing Fees	6,715	2,578	2,938	6,899	2,800	7,920	3,000
Cell Phones/Pagers	5,376	6,299	4,242	3,145	7,936	2,304	6,100
Gatehouse Electric	1,780	1,367	1,053	1,669	1,600	1,563	2,160
Facilities & Equipment Repair & Maintenance	4,007	2,628	2,185	2,035	2,547	3,864	4,000
Vehicle Repair & Maintenance	22,834	27,237	21,672	20,784	23,000	22,107	26,000
Boat Repair & Maintenance	1,844	1,603	273	261	600	0	600
Gatehouse Repair/Maintenance	1,259	1,593	1,378	1,709	1,520	0	1,520
Dispatch 911 Operations	736	50	0	0	0	0	0
Unemployment Comp	0	0	0	349	0	0	0
Printing	55	0	0	0	200	0	100
Promotional Activities	1,081	1,854	1,275	1,753	1,800	686	1,800
Miscellaneous	1,081	1,543	1,002	1,099	1,000	912	1,200
Law Enforcement Liability Insurance	10,580	14,617	15,991	19,313	21,030	1,309	28,842
Small Equipment	11,038	3,104	7,501	4,904	4,000	2,587	10,100
Contrib. P/S Restricted Exp	0	1,174	0	10,717	0	16,944	0
Contract Security Services	148,092	187,846	193,726	198,233	264,532	233,115	274,500
Fire Arm Supplies	8,829	2,212	2,694	1,898	3,750	3,196	3,750
Office Supplies	4,381	2,802	2,388	3,296	4,500	4,795	5,400
Investigative Costs	10	279	126	867	1,100	290	1,100
Uniforms	10,499	6,300	9,721	6,745	8,384	11,793	10,000
Uniform Maintenance	6,615	8,248	8,017	8,516	9,000	5,281	14,400
Gas & Oil	19,550	16,859	21,348	26,539	33,000	20,665	33,000
Dues & Subscriptions	2,695	1,548	735	110	1,570	1,576	1,500
Meetings/Schools/Conferences	2,878	1,974	2,854	1,524	4,688	3,901	5,040
Travel-Meetings/Schools/Conferences	2,025	393	0	0	2,548	933	2,800
Educational Assistance	0	0	0	0	0	0	3,000
\$2.00 Education	200	500	0	500	500	500	500
Annual Fitness Program	0	0	663	1,154	1,000	1,256	2,100
Capital Equipment	0	1,630	3,599	0	1,500	95	1,500
Additional Cost Defined Benefit	0	72,467	0	0	0	0	0
Chief's Donation Fund	13,352	9,847	285	0	0	4,080	0
Grants Exp-Block	0	0	939	2,427	0	758	0
Grants Exp-Vests	4,450	2,530	1,638	3,780	1,000	6,464	1,400
POLICE TOTAL	1,944,867	2,287,727	2,271,404	2,184,233	2,832,904	2,353,939	3,089,282

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

POLICE DEPARTMENT

Salaries: Funds provide for the Police Chief, one (1) Lieutenant, ten (10) sworn full time Police Officers, and four (4) part time Police Officers. Dispatch Salaries: provide for the salaries for three (3) full-time dispatchers and six (6) part-time dispatchers. The PBA Contract renews on 10/01/23. The 2023-24 budget reflects a 7% raise for employees.

Overtime: Funds provide for overtime pay for all Police and dispatch personnel whose workweek exceeds the mandated hours per work cycle. Overtime pay is used to cover shifts when personnel call out sick, go on vacation or are out of service at training. To help offset overtime, two part-time police officers will augment coverage thus reducing the need for overtime. It is recommended that this line item be **\$65,000**.

FDLE Incentive Pay: Funds provide for FDLE mandated payments to each officer based on schooling and education. As Police Department personnel increase their education in recognized courses, they become eligible for incentive pay up to \$1,500 per person per year. Based on our current staff, funding is anticipated to be **\$10,000**.

In-Service Training: Funds provide for monthly law enforcement training for all Police Department officers. Each employee (excluding Dispatchers) will participate in in-service training provided by the Palm Beach Sheriff's Department. Staff recommends this line be budgeted at **\$20,362**.

Gas Allowance: The full-time Police officers will receive a \$200 monthly gas stipend which was implemented with the PBA contract. Recommend funding \$24,000

Extra Duty Pay-Reimbursable: This line item is for anticipated contracted police services by Town residents. The cost for this item is offset by a revenue line item. Staff recommends **\$3,000** be budgeted.

Retirement Contribution: The Town Commission moved from a defined contribution 401 plan to a defined benefit local pension plan on January 1, 2019. The Actuary develops the cost annually. The employee's contribution is 7%. The Town's contribution will fluctuate annually. Recommend line-item funding at **\$315,000**.

Life and Health Insurance: Funds provide for health, dental, disability and life insurance benefits for seventeen (17) full-time employees. The Town currently pays 100% of the employee's health coverage cost and contributes 50% to the dependent health coverage costs. Recommend funding this line item at **\$210,311**.

Workers' Compensation: Funds provide for the department's portion of Workers' Compensation insurance for all eligible employees. Recommend funding at **\$41,192**.

457/401A Match Program: The Commission implemented a match program for all full-time employees. The Town will match the contribution the employee makes based on a tiered \$5,000-\$10,000 annual program. Staff recommends funding **\$55,000.**

Marine Unit Operations: The Commission instituted a marine unit to help patrol the waterways throughout Manalapan. The maintenance of the vessel, gas and other operational costs associated with this unit are budgeted at **\$7,000.**

Legal Fees/Union Issues: The **\$20,000** budgeted represents the estimated costs associated with legal representation on union and personnel matters.

Hiring/Processing Fees: This line is for the costs related to employee physicals, drug testing, and psychological testing. Staff recommends funding at **\$3,000.**

Cell Phones: This represents the costs associated with department cell phones and officer stipends for cell phones. Funding is proposed at **\$6,100.**

Gatehouse Electric: Funding to be increased to **\$2,160** which represents costs for electricity to the gatehouse facility.

Facilities & Equipment Repair & Maintenance: Funds provide for miscellaneous repairs to office equipment, oxygen equipment, radar certifications, fire extinguisher maintenance, and building maintenance. Funding is proposed at **\$4,000.**

Vehicle Repair and Maintenance: Funds provide for the repair and maintenance of all Police Department vehicles, and two ATV's. Two (2) new vehicles are scheduled to be purchased in 2023-24. Staff proposes funding at **\$26,000.**

Radios Repair and Maintenance: Funds provide for radio maintenance. Staff recommends funding **\$600.**

Gatehouse Repair & Maintenance: Funds provide for routine maintenance at the Gatehouse. Staff recommends funding remain at **\$1,520.**

Printing: Funds cover cost of printing business cards, parking tickets, ID cards, etc. Staff recommends funding **\$100.**

Promotional Activities: Funds provide for employee awards and recognitions throughout the year. Recommend funding remains at **\$1,800.**

Miscellaneous: Funds provide for various items not included elsewhere in the budget. Staff recommends funding at **\$1,200.**

Law Enforcement Liability Insurance: The premium reflects a Law Enforcement Liability exposure of \$5 million. Funding the premium at **\$28,842.**

Small Equipment: Funds provide for the purchase of small equipment (cost less than \$1,000 per item), Gas pump, refrigerator for the squad room, ice machine along with other items for police activities. Staff recommends funding of **\$10,100**.

Contract Security Services: This line item represents the contract for security guards for 24/7 coverage at the gatehouse. Funding has increased to **\$274,500**.

Firearm Supplies: This line item includes firearm maintenance and ammunition costs. Funding is increased due to the current staffing and is requested at **\$3,750**.

Office Supplies: This item represents all office supplies needed to operate the department. Staff recommends funding be at **\$5,400**.

Investigative Supplies: Funding provides for the purchase of crime scene requirements, and crime scene supplies, etc. Staff recommends funding of **\$1,100**.

Uniforms: Funding provides for the purchase of uniforms for fourteen (14) full-time Police Department personnel plus ten (10) part-time employees. Staff recommends funding **\$10,000**.

Uniform Maintenance: Funds provide for the dry cleaning and repairs of all Police Department uniforms. Staff recommends funding of **\$14,400**.

Gas & Oil: Funds for fuel for all police vehicles along with oil changes on the fleet vehicles. Funding proposed at **\$33,000** based on consumption and current fuel costs.

Dues & Subscriptions: Funds provide for various professional publications and membership dues for Police Department personnel i.e., Police Chief's Association, Florida PAC, IAPE and IALEIFI. Staff recommends funding of **\$1,500**.

Meetings/Schools/Conferences: Funds provided for professional development, conferences, and training of personnel. Staff recommends funding of **\$5,040**.

Travel Meetings/Schools/Conferences: This line item includes all travel, lodging and per diem cost related to meetings/schools and conferences. Staff recommends funding at **\$2,800**.

\$2.00 Education Reimbursement: Funding represents monies that are to be segregated for educational costs that are reimbursed from fines. These expenses are offset by a revenue line item. Staff recommends **\$500**.

Annual Fitness Program: This line item incorporates a fitness program for personnel. Participating individuals provide a paid gym membership and are reimbursed up to \$150. Staff recommends funding of **\$2,100**.

Capital Equipment: Funds provide for small capital purchases under \$1,000. Funding in the amount of **\$1,500** is requested to replace office equipment.

Vest Grant: Funding represents 50% reimbursement on the purchase of four (4) bullet resistant vests. **\$1,400** has been budgeted.

FIRE RESCUE



***Proposed Budget
Fiscal Year 2023-2024***

FIRE RESCUE SYNOPSIS

This department provides the residents and visitors of Manalapan with contracted fire/rescue services provided by Palm Beach County Fire Rescue. These services are delivered effectively by highly trained and courteous professionals using modern techniques and equipment.

The detailed justification is included following the budget summary.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Actual FY 9/30/22	Proposed Budget FY 9/30/23	Actual P/E 8/30/23	Proposed Budget FY 9/30/24
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FIRE/RESCUE DEPARTMENT

Fire Rescue Contract Services	1,186,465	1,250,356	1,520,116	1,580,280	1,787,366	1,787,366	2,032,264
FIRE TOTAL	1,186,465	1,250,356	1,520,116	1,580,280	1,787,366	1,787,366	2,032,264

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

FIRE/ RESCUE

Fire/Rescue Services: Funds have been budgeted in the amount of **\$2,032,264** to provide for contracting with Palm Beach County for Fire/Rescue Services. The interlocal agreement provides for the fee to be calculated using the lesser of two methodologies. South Palm Beach property value times the MSTU millage rate, or one-half of the full cost methodology. One-half of the full cost methodology would be \$2,212,476. The South Palm Beach property value times the MSTU millage rate is being used for 2023-24. This reflects an increase of \$207,086 from the 2021-22 charge due to the increase in South Palm Beach's property values and the proposed MSTU.

BUILDING, PLANNING and ZONING



***Proposed Budget
Fiscal Year 2023-2024***

PLANNING, ZONING & BUILDING DEPARTMENT SYNOPSIS

This department ensures that growth and development are well planned, integrated and meets the goals of the Town. This department provides the Town with planning and zoning, building, code enforcement, and contractor registration services.

During the zoning, plan review, building and inspection processes; staff is responsible for providing a public safety function by verifying and ensuring structures are designed and built in compliance with all state building codes and local ordinances.

The Building Official and Zoning Administrator provides support and works directly with Arcorn and Zcom during the planning process. The Code Enforcement Officer works with the police to enforce code compliance. Business tax receipts and contractor registrations are also issued by this department.

The detailed justification is included following the budget summary.

EMERGENCY-DISASTER DEPARTMENT SYNOPSIS

This department provides initial funding for emergencies/disasters as well as funding for non-recoverable costs associated with emergencies or disasters.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Actual FY 9/30/22	Proposed Budget FY 9/30/23	Actual P/E 8/30/23	Proposed Budget FY 9/30/24
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BUILDING, PLANNING & ZONING DEPARTMENT

Regular Salaries	40,987	27,541	15,600	34,707	70,048	68,648	124,246
Employee Service Program	0	0	0	0	0	0	0
Contract Building Official	22,160	22,838	30,328	18,080	33,280	6,860	29,000
FICA/Medicare Taxes	2,999	2,180	739	2,624	5,115	4,950	9,505
Retirement Contribution	0	6,500	7,500	7,500	7,600	7,600	8,000
Life & Health Insurance	152	11,102	20,715	17,751	24,386	11,767	70,638
Workers' Compensation	146	129	146	138	130	128	150
457/401A Match Program	0	0	1,567	0	0	0	5,000
Repairs & Maintenance	0	5,716	7,059	20,661	20,000	4,117	20,000
Code Enforcement, Zoning Administrator	55,204	45,263	57,466	67,221	72,320	49,718	82,500
Inspection Services	34,450	32,695	52,195	44,265	64,750	32,890	53,967
Plan Review/software support	0	0	0	0	500	781	500
Cell Phones/Pagers	168	155	52	0	500	275	330
Printing/Scanning	3,694	3,614	2,472	6,686	12,850	3,591	3,700
Miscellaneous Expense	0	12	90	55	125	0	125
Small Equipment	0	0	183	0	500	314	500
Office Supplies	85	0	51	619	500	296	500
Uniforms	0	0	0	0	0	0	200
Dues & Subscriptions	0	0	0	0	690	0	110
Meetings/Schools	0	0	0	180	180	796	1,025
Meetings/Schools/Conferences	0	0	0	18	924	762	2,700
Unemployment Compensation	0	0	1,567	0	0	0	0
Capital Equipment	1,228	1,610	0	0	5,500	0	5,400

BUILDING/PLANNING TOTAL	161,272	159,354	197,729	220,505	319,898	193,493	418,096
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EMERGENCY/DISASTER

Regular Salaries	13,163	2,313	23,393	0	0	0	0
Overtime	13,997	0	0	0	0	1,733	0
FICA/Medicare Taxes	1,952	135	336	0	0	125	0
Retirement Contribution	0	0	0	0	0	0	0
Other Building Maintenance	0	0	0	0	0	0	0
Grounds Maintenance	0	0	0	0	0	0	0
Solid Waste Fees/Misc.	0	0	0	0	0	0	0
Rental & Leasing	0	0	0	0	0	0	0
Repairs & Maintenance	409	0	0	0	0	0	0
Vehicle Repairs & Maintenance	0	0	0	0	0	0	0
Miscellaneous Expenses	882	17,420	5,023	3,615	5,000	424	5,000
Gas & Oil	0	0	0	0	0	0	0
Capital Equipment-Vehicles	0	0	0	0	0	0	0

EMERGENCY/DISASTER TOTAL	30,403	19,867	28,751	3,615	5,000	2,282	5,000
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EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

BUILDING, PLANNING & ZONING

Salaries: The 2023-24 budget reflects a 7% raise for employees. Funds provide salaries for: Administrative Clerk, a percentage of the Town Clerk's salary, and a percentage of the Accounting Clerk's salary.

Contract Building Official: Funds provide for a part-time contract building official twelve (12) hours a week along with additional hours as needed. Recommend funding **\$29,000**.

Retirement Contribution: The Town Commission moved from a defined contribution 401 plan to a defined benefit local pension plan on January 1, 2019. The Actuary develops the cost annually. The employee's contribution is 7%. The Town's contribution will fluctuate annually. Recommend line-item funding at **\$8,000**.

Life and Health Insurance: Funds provide for health, dental, disability and life insurance benefits for three (3) full time employees. The Town currently pays 100% of the employee's health coverage cost and contributes 50% to the dependent health coverage costs. Proposed funding at **\$70,638**.

Workers' Compensation: Funds provide for Workers' Compensation insurance for one (1) personnel. Recommend funding for this line item be **\$150**.

Repairs & Maintenance: Funds provide for the routine repair and maintenance of the Town facilities. As buildings age, more maintenance is required. Staff recommends funding at **\$20,000**.

Professional Fees: Funding is for contract code enforcement services, contract zoning administrator and consultants as requested by Zcom and Arcom. Staff recommends funding **\$82,500**.

Inspection Services: Funds provide for a contract with Hy-Byrd Inspections to perform inspection services. Due to the continued building in Town, staff recommends funding **\$53,967**.

Cell Phones: This line item represents the cell phone provided to the Building Department at an annual cost of **\$330**.

Printing/Scanning: Funds provide for printing of registrations, permit applications, decals, etc. along with the copying of plans. Staff is continuing the program to have all plans digitized. Staff recommends funding at **\$3,700**.

Miscellaneous: Funds provide for various items not included elsewhere in the budget. Staff recommends funding at **\$125**.

Small Equipment: Funds provide for the purchase of small equipment (cost less than \$1,000 per item). Staff recommends funding at **\$500**.

Office Supplies: This item represents all office supplies needed to operate the department. Staff recommends funding **\$500**.

Dues and Subscriptions: Funds provide for membership to various professional organizations for one (1) administrative personnel: PBC Clerks Association, International Institute of Municipal Clerks, etc. for a request of **\$110**.

Meetings/Schools/Conferences: Funds provided for the professional development and training of personnel. Staff recommends funding of **\$1,025**.

Travel Meetings/Schools/Conferences: This line item includes all travel, lodging and per diem cost related to meetings/schools and conferences. Staff recommends funding at **\$2,700**.

Capital Equipment: Funds provide for capital purchases. Funding in the amount of **\$5,400** is requested.

FACILITIES, GROUNDS and SANITATION DEPARTMENTS



*Proposed Budget
Fiscal Year 2023-2024*

SANITATION DEPARTMENT SYNOPSIS

This department provides for the health, safety, and welfare of the residents by providing garbage, recycling, and vegetation collection three (3) times per week.

The detailed justification is included following the budget summary.

FACILITIES AND GROUNDS MAINTENANCE SYNOPSIS

This department provides for the effective maintenance of Town owned facilities by performing maintenance, repairs, and janitorial services. Activities include contracting for the following services: weed and grass cutting, irrigation repairs, pest control and beautification projects along with all cleaning and maintenance supplies.

The detailed justification is included following the budget summary.

TRANSPORTATION /STREETS SYNOPSIS

This department provides for the safe and efficient movement of traffic on Town streets with a well-planned maintenance management system. This department also ensures illuminated streetlights sidewalk maintenance are performed.

The detailed justification is included following the budget summary.

INTERFUND TRANSFER SYNOPSIS

The transfer provides for the annual transfer from the General Fund to subsidize the operations of the J. Turner Moore Memorial Library. The funding level will remain at \$54,000 to provide additional funding for the Library Lecture Series and other community event programs. The Town will transfer from the General Fund \$410,000 to the Utility to help offset capital costs.

The detailed justification is included following the budget summary.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Actual FY 9/30/22	Proposed Budget FY 9/30/23	Actual P/E 8/30/23	Proposed Budget FY 9/30/24
SANITATION DEPARTMENT							
Regular Salaries	74,579	76,268	80,109	86,313	137,631	113,314	124,200
Unemployment Comp	0	0	0	0	0	2,200	0
Employee Service Program	0	0	0	0	0	5,000	0
FICA/Medicare Taxes	5,516	5,857	6,309	6,392	10,529	8,932	9,501
Life & Health Insurance	10,446	8,931	10,067	9,948	13,340	5,972	500
Workers' Compensation	5,660	5,406	6,434	6,299	6,159	6,680	7,676
Solid Waste Fees/Misc.	1,448	1,189	1,099	1,099	2,000	1,139	2,000
Vehicle Repairs & Maintenance	3,436	6,504	3,240	6,858	8,000	7,818	10,000
Gas & Oil	1,940	1,842	1,932	3,318	4,500	2,352	4,500
Trash Bags/Miscellaneous Supplies	1,063	669	1,663	1,789	2,000	1,160	2,000
Capital Equipment-Vehicles	0	0	0	0	0	0	0
SANITATION TOTAL	104,088	106,666	110,852	122,014	184,158	154,567	160,377
FACILITIES & GROUNDS MAINTENANCE DEPARTMENT							
Regular Salaries	20,231	22,614	25,223	25,223	28,600	28,878	35,750
Employee Service Program				0	0	0	0
FICA/Medicare Taxes	2,098	2,441	2,469	2,603	2,188	2,904	2,735
& Health Insurance	7,270	9,198	8,870	8,840	9,925	8,502	9,925
Workers' Compensation	766	773	851	805	679	660	679
Cell Phones	181	172	58	0	0	0	0
Facilities Repairs & Maintenance	29,030	12,962	15,756	10,303	16,300	7,438	16,300
Landscape Maintenance	27,018	31,582	26,264	26,216	35,000	28,121	35,000
Miscellaneous	1,364	577	1,006	2,800	2,500	3,050	4,500
Donation Expenditures	4,812	0	0	0	0	0	0
Uniforms	101	0	22	268	450	133	450
Capital Improvements	0	0	0	0	0	0	0
FACILITIES/GROUNDS TOTAL	92,871	80,319	80,518	77,057	95,642	79,686	105,339
TRANSPORTATION/STREETS DEPARTMENT							
Street Lighting Electricity	5,219	4,416	4,304	4,867	5,800	6,345	6,200
Street, sidewalk Repairs & Maintenance	1,983	528	1,917	1,629	3,500	0	5,000
TRANSPORTATION TOTAL	7,202	4,943	6,220	6,496	9,300	6,345	11,200
TRANSFER FUNDS							
Interfund Library Transfer	54,000	54,000	54,000	54,000	54,000	54,000	54,000
Interfund Utility Transfer				0	520,000	0	410,000
INTERFUND TOTAL	54,000	54,000	54,000	54,000	574,000	54,000	464,000
TOTAL OPERATING BUDGET	4,257,172	4,611,625	4,954,821	5,007,178	6,714,267	5,310,424	7,229,948

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

SANITATION

Salaries: The 2023-24 budget reflects a 7% raise for employees. Funds provide salaries for: four (4) part-time sanitation employees.

Life and Health Insurance: Funds provide life insurance benefits for four (4) part-time personnel that work more than 20 hours per week. Recommended funding for this line item is **\$500**.

Workers' Compensation: Funds provide for Workers' Compensation insurance for four (4) personnel. Staff requests funding **\$7,676**.

Solid Waste Fees/Misc.: Funding provides for the disposal of trash and garbage generated by Town residents. Staff recommends budgeting **\$2,000**.

Vehicle Repair & Maintenance: This line reflects costs associated with the repairs and maintenance of the Town owned sanitation vehicle. As the vehicle ages, there are more repairs required. Staff recommends funding **\$10,000**.

Gas & Oil: This line reflects gas and oil purchased for the Town owned sanitation truck. Staff recommends budgeting this item at **\$4,500** based on current gas prices and consumption.

Miscellaneous Supplies: Funds provide for the purchase of trash bags used by sanitation crews for collection on route, uniforms and other miscellaneous supplies. Staff recommends funding **\$2,000**.

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

FACILITIES & GROUNDS MAINTENANCE

Salaries: The 2023-24 budget reflects a 7% raise for employees. Funds provide salaries for: one (1) part-time employee.

Life and Health Insurance: Funds provide life insurance benefits for one (1) part-time staff member that works more than 20 hours per week. Funding for health insurance is included for the department head. Recommended funding for this line item is **\$9,925**.

Workers' Compensation: Funds provide for Workers' Compensation insurance for one (1) employee. Recommended line item at **\$679**.

Other Building Maintenance: Funds provide for the routine repair and maintenance of all Town facilities. As buildings age, more maintenance is required. Staff recommends funding at **\$16,300**. Additionally, this line item provides for annual preventative maintenance on the air conditioning unit, interior pest control, paper goods, lighting supplies and cleaning supplies for all Town facilities.

Grounds Maintenance: Funding includes the grounds maintenance contract, fertilizing, sprinkler repairs, whitefly treatment and tree trimming throughout town. This line item will also continue to fund the injections to the palm trees to prevent lethal yellowing. Staff recommends funding **\$35,000**.

Miscellaneous: Funds provide for miscellaneous expenses not budgeted for. Staff recommends this item be funded at **\$4,500**.

Uniforms: Funding is provided in the amount of **\$450** for the replacement of uniforms for the maintenance employee.

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

TRANSPORTATION/STREET DEPARTMENT

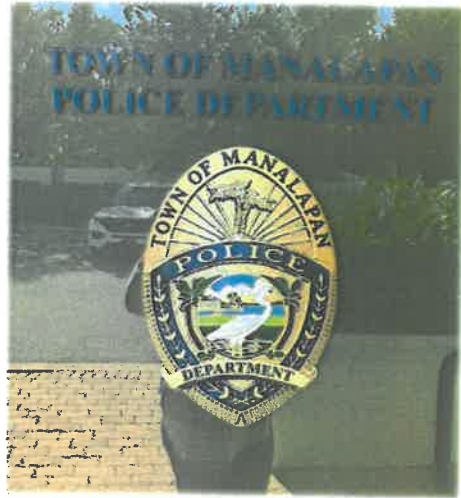
Street Lighting Electricity: Funds provide for electricity for street lighting throughout town. Recommend funding \$6,200 based on historical costs.

Street, Sidewalk Repairs & Maintenance: Funds provide for minor road repair, sidewalk repairs and minor drainage projects. Recommend funding \$5,000.

INTERFUND TRANSFER

Interfund Library Transfer: Each year the Town provides funds for the Library's operating budget. The Library Volunteers and Library Director plan on continuing to enhance the Lecture Series in 2023-24 and the transfer helps to provide funding for this. Staff recommends funding \$54,000. The Town will be transferring \$410,000 to the Utility to help to offset the infrastructure improvements.

CAPITAL



*Proposed Budget
Fiscal Year 2023-2024*

CAPITAL PROGRAM OVERVIEW

Funding provides for capital expenditures and improvements. Capital outlays which are budgeted include such items as: computers; two (2) police vehicles; an ATV; a Dispatch communication encryption system; acoustic paneling for noise dampening in Commission Chambers; upgraded body-worn/in-car cameras & radios for police officers, redesign/renovation of public restroom for ADA compliance. The Town Manager has provided the Commission with a detailed list of capital equipment needs.

These capital purchases and improvements have been reviewed by the Commission for inclusion and funding.

The detailed justification is included following the budget summary.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Actual FY 9/30/22	Proposed Budget FY 9/30/23	Actual P/E 8/30/23	Proposed Budget FY 9/30/24
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CAPITAL

2018-19 Capital Budget

Police Vehicle	36,665
2018 Honda ATV	5,155
Computers: 2 Town hall, 2 police desktops, upgrades/soft	2,374
APC for Dispatch	9,690
LPR, HD Cameras	118,044

Total Capital Equipment/Vehicles **171,928**

Infrastructure

Sidewalk Replacements	
Various plantings throughout the Town	
Blinds/Office remodel	2,555
Tranquility Park Plantings	
Redesign Chambers Dais, upgrade Chambers, upgrade sc	290,146
Swale Regrading project	1,923
Center	3,505
Center Relocation	125,752

Total Infrastructure **423,880** **-**

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Actual FY 9/30/22	Proposed Budget FY 9/30/23	Actual P/E 8/30/23	Proposed Budget FY 9/30/24
2019-20 Capital Budget							
Police Vehicle		30,406					
2019 Honda ATV w canopy		7,587					
2020 Honda ATV		6,995					
Dispatch Radio Console		16,663					
CAD/RMS System 1st of 3 year cost		14,000					
Computers: 2 Town hall, 2 police desktops, upgrades/software		5,593					
Antenna & Repeater Motorola bundle		63,487					
Cintel Cameras		2,127					
Total Capital Equipment/Vehicles		146,858					
Infrastructure							
Sidewalk Replacements		15,558					
Painting Townhall & Dispatch stairwell		9,600					
Total Infrastructure		25,158					
2020-21 Capital Budget							
Police Vehicle			45,200				
2020 Honda ATV w canopy			7,797				
CAD/RMS System 2nd of 3 year cost			14,000				
Computers: 2 Town hall, 2 police desktops, upgrades/software			4,648				
Motorola encryption capable radios			88,771				
In-car camera, microphone, docking charger			5,782				
Panasonic body camera charging bay docks			3,740				
New server for in car & body cameras			4,765				
AED defibrillator for ATV			1,026				
Cintel LPR camera			3,726				
Total Capital Equipment/Vehicles			179,455	-		-	
Infrastructure							
Sidewalk Replacements			4,108				
Various plantings throughout the Town							
Tranquility Park Plantings							
Air Conditioning unit replaced at Town Hall							
Total Infrastructure			4,108.00	-		-	

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Actual FY 9/30/22	Proposed Budget FY 9/30/23	Actual P/E 8/30/23	Proposed Budget FY 9/30/24
2021-22 Capital Budget							
Police Vehicle				47,144			
Additional Police Vehicle to fleet				51,355			
2021 Honda ATV w canopy				8,847			
CAD/RMS System 3rd of 3 year cost				14,000			
2 LPR cameras				10,000			
2 External Defibrillators				1,907			
Copier							
Telephone System				3,585			
55" LED digital TV to view cameras in Dispatch				1,738			
Restricted for future Vehicle Replacement program							
Computers: 2 Town hall, 2 PD Rugged Laptops, half rack, upgrades/software				7,396			
Total Capital Equipment/Vehicles				145,972	-	-	-
Infrastructure							
Sidewalk Replacements							
Various plantings throughout the Town							
Tranquility Park Plantings							
Air Conditioning unit replaced at Police Dept				7,772			
Total Infrastructure				7,772	-	-	-
2022-23 Capital Budget							
2023 Police Ford Explorer					50,557	55,713	
2023 Police Ford Explorer					50,584	55,678	
Honda ATV w canopy					9,247	8,221	
2023 Town Manager Ford Ranger					42,724	40,202	
80W Generator					60,000	26,759	
File cabinets, 2 office chairs					3,000		
5 Insight LPR & CCTV cameras for A1A					37,500	36,231	
Restricted for future Vehicle Replacement program					80,000		
Computers: 2 Town hall, 2 PD Laptops, townwide HyperV Host, SSD harddrives					18,088		
Total Capital Equipment/Vehicles					351,700	222,804	-
Infrastructure							
Redesign Lands End Road roundabout					30,000		
Renovation of PD squad room					166,684	87,621	
Sidewalk Repairs					5,000		
Swale regrading					25,000		
Various plantings throughout the Town					5,000		
Tranquility Park Plantings					2,500		
Air Conditioning unit replaced at Town Hall					7,800	4,435	
Total Infrastructure					241,984	92,056	-
2023-24 Capital Budget							
2024 Police Ford Explorer							56,500
Chief Ford F150							47,700
Honda ATV w canopy							10,500
Dispatch consolette-encryption system							27,000
Acoustical panels-5 ceiling baffle & 15 wall							9,250

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Actual FY 9/30/22	Proposed Budget FY 9/30/23	Actual P/E 8/30/23	Proposed Budget FY 9/30/24
Replace 3 AED's							3,900
Axon-15 body cameras (\$36,170.16*60 mo), 6 in-car cameras (\$9,965.40*60 mo)							46,136
3 CCR cameras							15,000
Replacement two front desk workstations							12,000
Motorola portable radios							13,000
GTS batteries							3,810
Commercial grade exhaust hood							14,000
Restricted for future Vehicle Replacement program							80,000
Computers: Townwide HyperV host,SSD harddrives,replacement computers							18,600
Total Capital Equipment/Vehicles					-		357,396
Infrastructure							
Sidewalk Repairs							40,000
Swale regrading							50,000
Redesign public ADA bathroom							50,000
Various plantings throughout the Town							40,000
Tranquility Park Plantings							10,000
Air Conditioning units replaced at Town Hall/PD							5,000
Cul de sac							98,000
Total Infrastructure					-		293,000
TOTAL CAPITAL/ INFRASTRUCTURE							
	595,808	172,016	183,563	153,744	593,684	314,860	650,396
TOTAL GENERAL FUND	4,852,980	4,783,641	5,138,384	5,160,922	7,307,951	5,625,284	7,880,344

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

CAPITAL EQUIPMENT & IMPROVEMENTS

Capital Equipment & Improvements: The cost to fund the proposed capital equipment and infrastructure improvements is **\$650,396** which includes: one (1) police vehicle and equipment **\$56,500**; Police Chief vehicle and equipment **\$47,700** body and in-car cameras **\$46,136**; **\$18,600** for computer upgrades/replacements including three (3) desktops for admin, and two (2) for the police; landscape planting replacements **\$10,000**; sidewalk repairs **\$40,000**; Motorola portable radios **\$13,000**; and a Honda ATV with canopy **\$10,500**

J. TURNER MOORE MEMORIAL LIBRARY



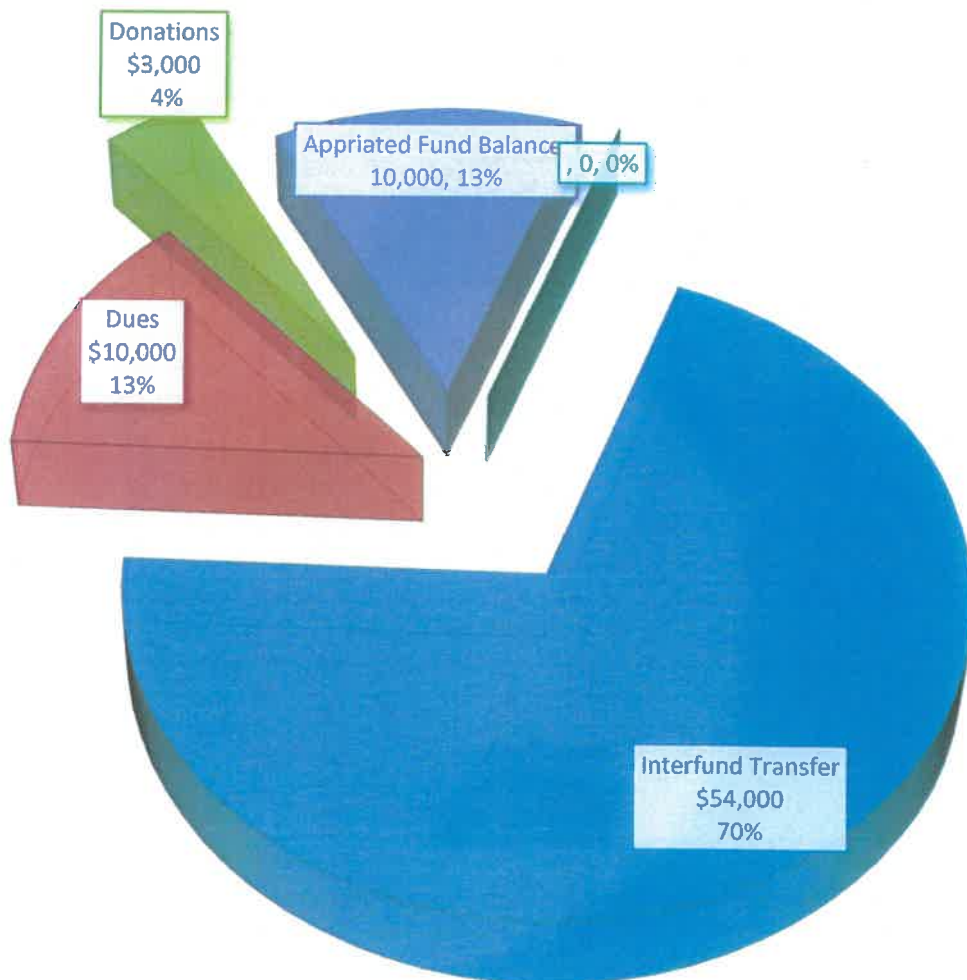
*Proposed Budget
Fiscal Year 2023-2024*

LIBRARY SYNOPSIS

The J. Turner Moore Memorial Library is an organization established, supported, and funded by the community. It provides access to knowledge, information, and works of the imagination through a range of resources and services. The library exists to meet the informational and recreational reading needs of people of all ages.

The detailed justification is included following the budget summary.

LIBRARY REVENUES



LIBRARY FUND BUDGET SUMMARY

REVENUES AND OTHER SOURCES

Account Description	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted Budget FY 2023	Actual P/E 8/30/23	Proposed Budget FY 2024
OTHER GOVERNMENTAL SOURCES							
Intergovernmental Grants	0	0	0	0	0	0	0
Strauss Foundation Donation	0	0	0	0	0	0	0
TOTAL GOVT OTHER SOURCES	-	-	-	-	-	-	-
CHARGES FOR SERVICES							
Dues	5,255	3,080	35	4,425	4,500	4,095	10,000
TOTAL CHARGES OF SERVICES	5,255	3,080	35	4,425	4,500	4,095	10,000
MISCELLANEOUS REVENUES							
Donations	3,280	3,330	0	5,995	3,000	2,260	3,000
Community/Recreation Events	3,006	2,009	0	0	0	80	0
Investment Interest	2	2	(24)	0	0	0	0
Miscellaneous Revenues	0	0	0	0	0	0	0
Fund Raising Donations	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	6,288	5,341	(24)	5,995	3,000	2,340	3,000
TOTAL OPERATING REVENUES	11,543	8,421	11	10,420	7,500	6,435	13,000
OTHER FUNDING SOURCES							
Interfund Transfer	54,000	54,000	54,000	54,000	54,000	54,000	54,000
Appropriated Fund Bal	0	0	0	0	0	0	10,000
TOTAL OTHER FUNDING SOURCES	54,000	54,000	54,000	54,000	54,000	54,000	64,000
TOTAL REVENUES/OTHER SOURCES	65,543	62,421	54,011	64,420	61,500	60,435	77,000

REVENUE NOTES/LINE ITEM JUSTIFICATIONS

Dues: Based on the number of members in 2022-23 and the current membership dues, which have been increased to \$50 annually for Town residents and \$100 for non-residents. Staff recommends this projection be **\$10,000**.

Donations: Voluntary contributions received over and above dues, which members and non-members donate to the library annually. Based on historical data, staff recommends budgeting **\$3,000**.

Interfund Transfer: Represents the sum transferred to the Library operating account in March of each year. A transfer is made from the General Fund budget annually to help with the funding of the Library operations. The amount transferred for the 2022-23 budget year was \$54,000. Staff plans on continuing with expanding the pool of speakers for the lecture series. Staff recommends the funding be **\$54,000**.

LIBRARY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual Budget FY 2023	Actual P/E 8/30/23	Proposed Budget FY 2024
Regular Salaries	12,914	13,395	13,839	15,206	17,452	16,155	16,518
Fica/Medicare Taxes	943	1,022	953	1,015	1,335	1,084	1,264
Workers' Compensation	50	52	57	54	60	50	60
Unemployment Comp	0	0	0	0	0	0	0
Consulting Fees/Software Support	0	0	1,039	0	1,000	307	1,000
Telephone/Data Line	1,692	2,278	2,628	4,155	2,900	2,815	4,200
Electric Service	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Solid Waste Fees/Misc	398	404	401	401	430	416	430
Repairs & Maintenance	5,140	2,634	2,235	2,245	2,400	3,639	3,500
Postage	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	300
Miscellaneous	165	235	181	0	250	0	250
Small Equipment	0	0	0	0	0	0	1,100
Library/Community Events	27,485	14,757	537	19,741	22,423	22,303	27,800
Operating/Office Supplies	247	37	81	225	350	14	150
Dues/Subscriptions	119	0	0	0	0	0	0
Books/DVD's/Tapes	9,792	4,612	4,272	3,236	10,000	2,394	7,528
Meetings/Schools/Conferences	0	0	300	0	300	0	300
Travel Meetings/Schools/Conferences	0	0	119	0	0	0	0
Capital Equipment	0	0	0	0	1,000	1,916	1,000
Strauss Donation Expenditures	3,092	9,988	0	8,581	0	0	10,000
Refurbishment Project & Donations Expenditures				0	0	0	0
TOTAL LIBRARY EXPENSES	63,638	51,014	28,242	56,458	61,500	52,693	77,000

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

Regular Salary: The salary reflects the part-time Library Director position at 12 hours per week. The 2023-24 budget reflects a 7% raise for employees.

Workers' Compensation: Funds provide for Workers' Compensation Insurance for the Library Director. Recommend funding for this line item \$60.

Consulting Fees/Software Support: This line reflects costs associated Node0Zero for IT support. Funding recommended at \$1,000.

Telephone/Data Line/Wireless: Funds budgeted are for shared costs for telephone and Comcast internet service. Funding for this line item \$4,200.

Electric Service: This line item represents an amount agreed upon between the Utility Department and the Library. It is a pro-rated figure as the Utility Department pays the total electric service. The service is all on one meter. Funding of \$1,600.

Solid Waste: Solid Waste Authority's municipal assessment estimate related to the disposal and number of containers at the Library. The annual assessment is \$430.

Repair & Maintenance: This line item represents various items including pest control service, sprinkler repairs, due to the age of the building there have been multiple building repairs required. Staff recommends funding \$3,500.

Miscellaneous: This line item includes cost associated with the open house and various other expenses not specifically listed elsewhere in the budget. Staff recommends funding \$250.

Library Events: This line item will include funding for recruiting quality speakers, and the fees for the Yoga and Tai Chi instructors. Staff recommends funding \$27,800.

Operating Supplies/Office Supplies: This line item will include the cost for various office supplies, library cards/keys, book covers, labels, boxes etc. Staff recommends funding \$150.

Books/DVD's/Tapes: This line provides for funding to add additional titles, large print books, children's books and videos. The Library E-books and audio books through a consortium that provides the titles shows an increase in usage. Staff recommends funding \$7,528.

Capital Equipment: This represents the purchase of equipment for the Library. The following lists equipment scheduled to be purchased: display table and laptop computer. Funding requested at \$1,000.

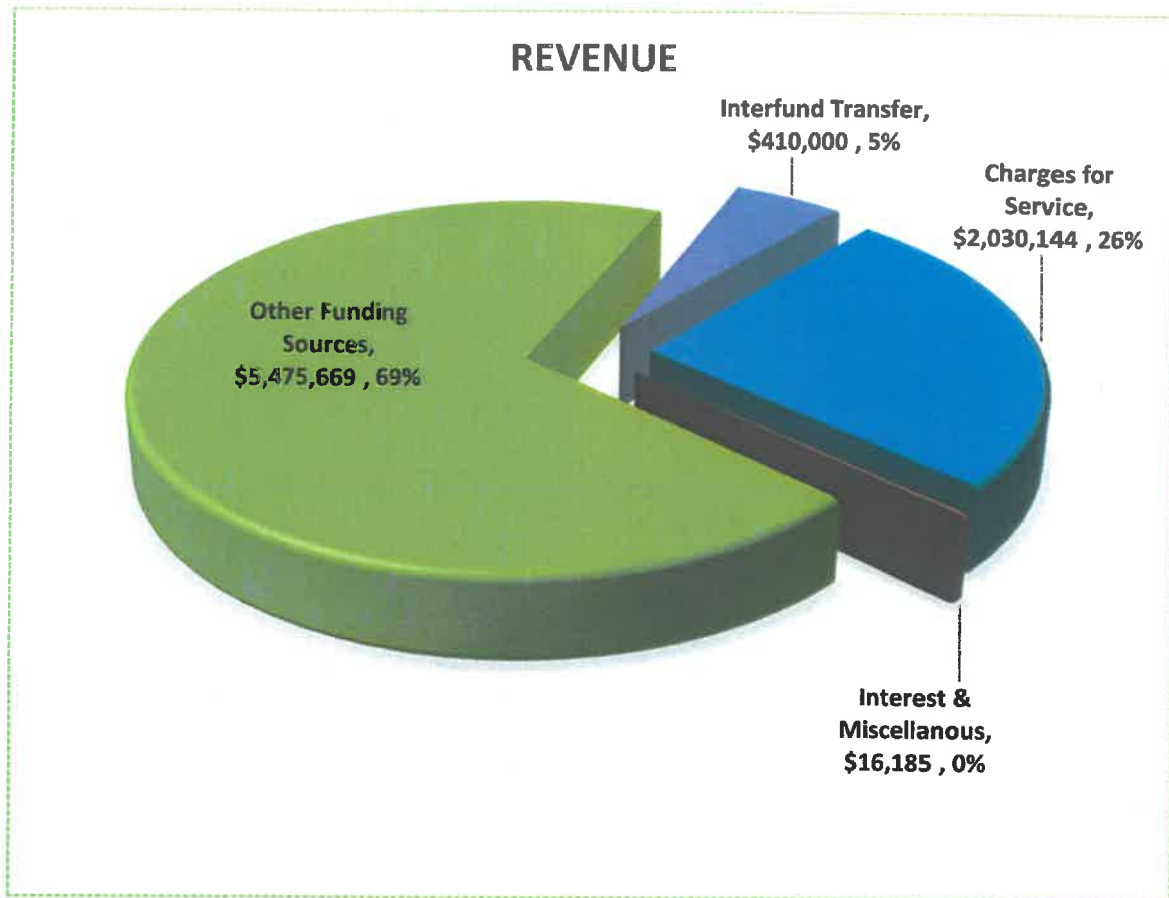
WATER UTILITY



*Proposed Budget
Fiscal Year 2023-2024*

UTILITY FUND REVENUE OVERVIEW

The Town maintains and operates a Water Utility System, which is funded by utility rate revenue for water and wastewater usage and various user charges for related services. Debt service and operating expenses for the Water Utility System are paid strictly from utility revenue and user charges. Enterprise Funds are used to account for all activities of the Water Utility System. The enterprise fund is a “stand-alone” set of accounts. The anticipated revenues levied on the users of its service, and the miscellaneous user charges total \$2,030,144. These revenues include charges to the residents and businesses in Manalapan. The Town Commission authorized the transfer of \$410,000 from the general fund to help offset capital costs. The Utility budget also includes several capital projects \$5,065,669.



UTILITY FUND BUDGET SUMMARY

REVENUES AND OTHER SOURCE

Account Description	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Actual FY 9/30/22	Adopted Budget FY 2023	Actual P/E 08/30/23	Proposed Budget FY 2024
Water Sales	2,520,541	2,514,782	1,418,083	1,079,245	1,718,424	975,055	1,720,424
Wastewater Sales	264,239	219,371	150,463	176,779	289,808	93,133	295,720
Connection Charges	1,840	5,200	5,505	12,007	5,000	4,822	10,000
Other Income	8,957	14,611	1,525	1,975	2,000	500	2,000
Fire Main	2,160	2,160	480	480	0	480	2,200
Other Income W/W	75	0	0	0	0	0	0
Late Fees/Penalties	22,878	6,412	7,870	6,271	6,000	4,379	7,500
sale of Distribution System	0	0	0	0	0	0	0
Interest	11	11,597	19,115	10,945	12,300	80,559	15,795
Investment Interest Impact	22	10	1	6	10	40	10
Investment Interest Ren & Repl	862	411	55	223	135	1,432	135
Investment Interest Wastewater	1,459	643	85	349	241	2,595	245
Interest TRUIST	1,101	146	146	134	150	0	0
Gain/Sale	0	0	5,000	0	0	0	0
Impact Fees	1,354	6,770	2,583	5,416	0	0	0
Other Non Operating Sources	0	0	0	0	4,573,620	0	5,065,669
Transfers In	0		0	0	520,000	0	410,000
TOTAL REVENUES	2,825,499	2,782,111	1,610,911	1,293,829	7,127,688	1,162,995	7,529,698

REVENUE NOTES/LINE ITEM JUSTIFICATIONS

Water Sales: Sales estimates are based on the consumption by Manalapan customers in 2023-24. A rate study will be conducted during this year. Estimated water sales revenue to be **\$1,720,424**.

Wastewater Sales: This income is generated only through wastewater use, which is determined by the water meter. The La Coquille Villas, Eau Palm Beach, Plaza Del Mar, and the homes on Ocean Lane are the only contributors. Revenues are based on consumption in 2023-24. Estimated income is **\$295,720**.

Connection Charges: These are charges for the installation of water meters. Recommend funding this line item at **\$10,000**.

Other Income: Revenue includes repairs out of the ordinary where customers must pay. (Temporary turn-offs and turn-ons, negligent destruction of Town property, estoppel fees, etc.) Recommend this line item be budgeted at **\$2,000**.

Fire Main: Revenues are based on annual charges to commercial customers for their fire main. Recommend funding **\$2,200**.

Late Fees/Penalties: Line item produced by Utility billing system for late payments. Recommend funding for this line be **\$7,500**.

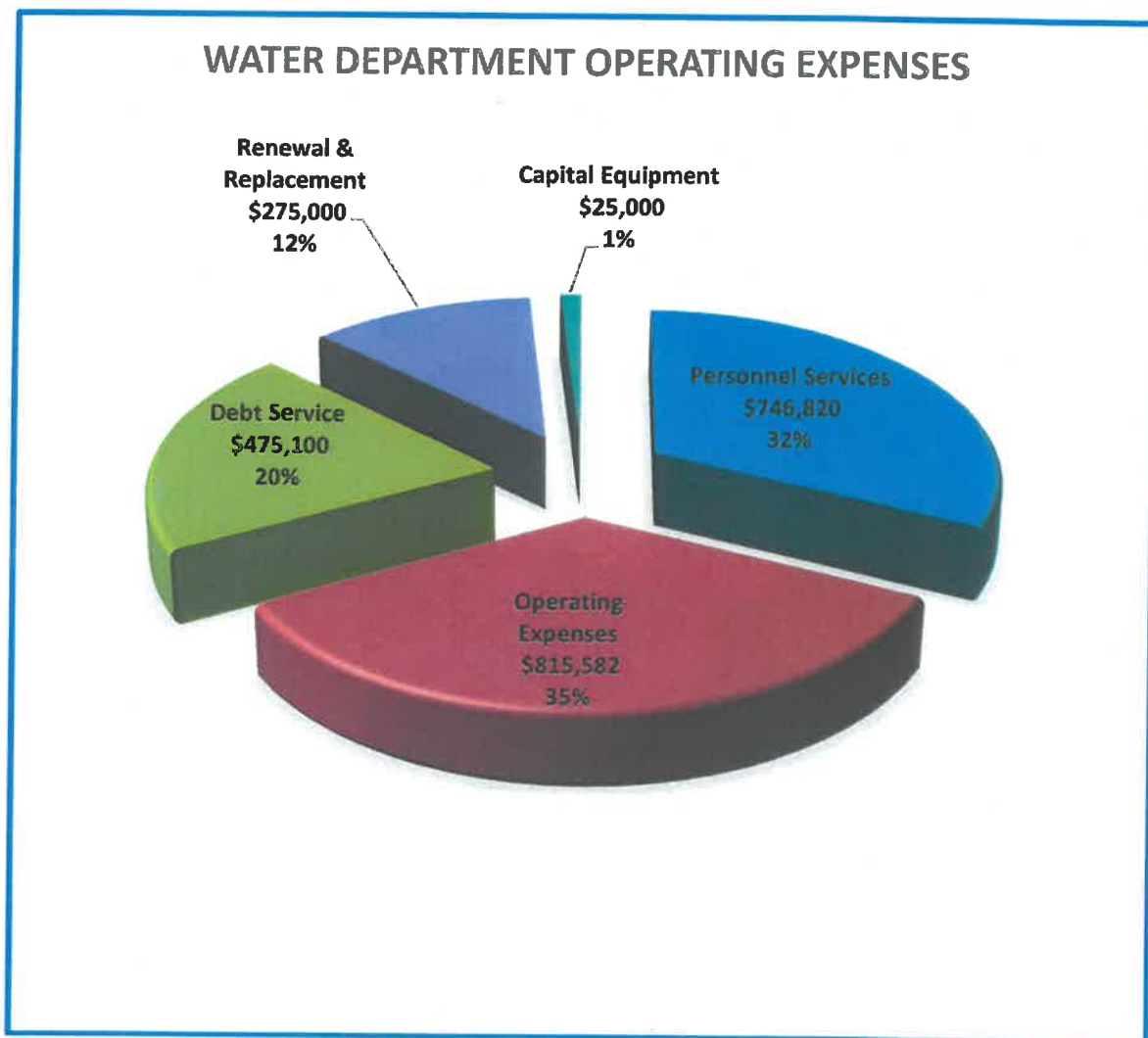
Interest: Interest generated by our renewal and replacement account, which is used for the replacement of water lines, refurbishment of tanks, water plant upgrades, etc. Based on the projected level of reserves next fiscal year and the current interest rate, revenues are projected at **\$15,795**. Interest from all interest-bearing accounts is returned to that fund and is a part of the formula used in projecting future balances.

Other Non-Operating Sources and Reserves: This funding will come from funds on hand, loan and grant funds for capital improvements to the transmission lines. Staff recommends funding at **\$5,065,669**.

Interfund Transfer: The Town will be transferring **\$410,000** to the Utility to help to offset the infrastructure improvements.

WATER DEPARTMENT EXPENSE OVERVIEW

This department monitors the water system to ensure that safety standards, treatment standards and water quality standards are being met for the water supply system. Their responsibilities include reading meters, customer billing, water treatment, testing, distribution and repairs and maintenance of the system.



UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted Budget FY 2023	Actual P/E 08/30/23	Proposed Budget FY 2024
WATER DEPARTMENT							
Regular Salaries	435,841	433,463	390,727	414,189	490,741	439,985	497,306
Overtime	16,392	9,934	11,935	10,966	14,700	14,923	14,700
Employee Service Award	0	0	3,125	3,750	2,500	2,500	6,000
Fica/Medicare Taxes	33,478	33,179	31,716	32,564	38,857	34,945	39,627
Retirement Contribution	53,369	50,879	50,000	54,670	57,000	57,950	58,500
Life & Health Insurance	124,464	90,076	84,626	86,141	101,944	83,636	94,000
Unemployment Compensation	0	0	1,403	0	0	0	0
Workers' Compensation	17,822	16,201	19,753	19,447	12,933	12,548	11,687
457/401A Match	5,292	2,600	2,600	3,750	3,600	9,323	25,000
Professional Services	72,732	82,818	39,071	29,719	45,000	39,495	40,000
Legal Services	3,101	8,563	5,387	2,376	4,000	224	4,000
Consultant Fees/Software Support	26,164	21,418	25,091	23,747	26,000	24,785	26,000
Accounting/Audit	15,427	17,250	17,525	4,620	21,000	13,655	22,500
Lab Testing Fees	28,008	22,053	23,615	24,474	35,823	22,377	40,000
Telephone/Data Lines	10,942	9,487	12,109	13,214	14,200	12,240	14,200
Cell Phone/Pager	2,004	1,582	2,633	2,172	3,648	2,117	3,200
Electric Service	141,629	113,825	115,108	133,780	117,900	126,838	134,400
Solid Waste Fees/Misc	5,615	5,989	3,312	5,759	6,400	4,504	7,600
Repairs & Maintenance	28,739	29,294	31,745	32,324	39,600	24,449	35,000
Repair/Maint-Vehicles	9,056	4,779	2,356	2,576	3,000	1,603	3,500
Postage	3,664	4,886	3,126	3,096	4,000	2,215	4,000
Rental/Lease	675	2,001	484	738	1,200	862	3,500
Insurance	68,589	69,653	75,564	84,231	95,367	96,144	145,632
Printing	6,149	3,767	2,604	2,335	3,000	2,806	4,200
Promotional Activities	0	0	0	0	250	0	250
Miscellaneous	725	872	120	1,030	1,500	0	1,500
Small Equipment	6,452	2,654	632	1,236	6,500	2,936	9,000
Legal Ads & Others	280	0	700	193	750	0	3,000
Dispatch Fee	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Water Management Fee	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Office Supplies	4,072	3,474	2,417	2,806	1,799	2,339	1,500
Operating Supplies	33,752	48,661	39,265	47,473	35,200	38,779	47,000
Chemicals	127,792	123,652	87,998	123,022	110,000	140,370	148,000
Uniforms	3,710	3,123	1,702	3,267	3,500	1,554	4,000
Gas & Oil	24,479	18,811	25,997	34,121	33,000	22,979	33,000
Dues, Subscriptions, Licenses	7,115	6,560	7,137	6,982	10,000	7,053	13,000
Educational Assistance	0	0	0	0	0	0	0
Meetings/Schools/Conferences	1,766	448	2,809	970	2,100	960	2,100
Travel Meetings/Schools/Confer	809	0	0	319	2,290	447	1,500
Depreciation	0	0	441,177	0	0	0	0
Amortization	0	0	0	0	0	0	0
Renewal & Replacement	202,359	146,615	43,990	156,073	200,000	41,622	275,000
Capital Equipment	11,536	4,710	3,386	3,230	25,000	0	25,000
Capital Improvements	0	0	0	0	0	0	0
Vehicles	38,864	36,058	0	30,731	0	0	0
Debt Service	474,648	475,052	108,553	378,315	475,100	281,578	475,100
WATER DEPARTMENT	2,111,511	1,968,388	1,785,498	1,844,406	2,113,403	1,634,740	2,337,502

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

WATER DEPARTMENT

Regular Salaries: The 2023-24 budget reflects a 7% raise for employees. Funds provide salaries and on-call pay for one (1) superintendent, three (4) full-time operators, one (1) full-time distribution operator, three (3) part-time operators one (1) Utility/Accounting Clerk and a percentage of the Administrative Assistants salary.

Overtime: Compensation for non-exempt employees that exceed 40 hours per week. The plant is manned sixteen hours per day; after hour emergencies at the plant, and water line breaks account for the largest portion of this expense. Employees in the Utility Department are also being utilized for some of the Town's public works requirements. It has been determined that overtime is less expensive than the outside contractors normally used to perform some of this work. For example, utility employees are repairing potholes, pressure cleaning, etc. We have also found that it is difficult to obtain contractors for small jobs. Recommend this line be funded at **\$14,700**.

Retirement Contribution: The Town Commission moved from a defined contribution 401 plan to a defined benefit local pension plan on January 1, 2019. The Actuary develops the cost annually. The employee's contribution is 7%. The Town's contribution will fluctuate annually. Recommend line-item funding at **\$58,500**.

Life & Health Insurance: Funds provide for health, dental and life insurance benefits for six (6) employees. The Town currently pays 100% of the employees' health coverage cost and contributes 50% to the dependent health coverage costs. Recommend funding this line item at **\$94,000**.

Workers' Compensation: Funds provide for Workers' Compensation insurance for all personnel. Recommend this line item be budgeted at **\$11,687**.

457/401A Match Program: The Commission implemented a match program for all full-time employees. The Town will match the contribution the employee makes based on a tiered \$5,000-\$10,000 annual program. Staff recommends funding **\$25,000**.

Professional Services: Engineering cost for Mock Roos and Engenuity Group, Inc. along with the cost associated with other professionals that are used throughout the year. Also, the services of professionals will be used to evaluate several of the current infrastructure to consider making improvements. Recommend line-item budget be **\$40,000**.

Legal Services: Funds provide for legal services of the Town Attorney and other legal services related to personnel matters, etc. Bond counsel will be used to evaluate the funding options for infrastructure improvements being considered. Funding recommended at **\$4,000**.

Consulting/Software Maintenance: Funds are provided for annual software maintenance/license fees for the utility and billing software and operating system database; SCADA support; additional network support, maintenance and training, Employee Assistance Program (EAP), annual software maintenance/license fees (ABILA) financial, payroll and accounts payable financial. Recommend funding \$26,000.

Employee Service Award: This program awards employees for their longevity of service to the Town. The program recognizes both full and part time employees for their dedication to the town and many years of service. Funding is recommended at \$6,000.

Accounting/Audit Fee: Funds provide for the Utility Fund portion of the Annual Audit and GASB pronouncement requirements. A total of \$22,500 is requested.

Lab Testing: Laboratory testing for wells, nitrate, ECR II, MWW, HAA/THM, Bac-T's, inorganics, injection well monitoring and testing due to water breaks. All testing and testing schedules are required by numerous State agencies. Recommend funding \$40,000.

Telephone/Data Line: Funds budgeted cover proportionate costs for AT&T telephone service, T-1 service, Comcast internet and long-distance calls. Funding requested at \$14,200.

Cell Phone: This includes cell phones for six (6) employees and one (1) beeper. Funding requested at \$3,200.

Electric Service: This line item has been estimated based on consumption in 2020-21 along with an estimate of the reduction in consumption with the customer base being reduced. Recommend funding \$134,400.

Solid Waste Fees/Misc.: Fees represent the dumpster rental at the plant along with annual disposal fees cost. Funding to be \$7,600.

Repairs & Maintenance: This line item as well as Operating Supplies has the greatest potential for fluctuation due to the possibility of major unanticipated expenses. For example, the replacement of a single motor could account for as much as \$8,000. Often the pumps and motors can be repaired but are still very costly when necessary. Another example is a repair to the SCADA system alone which can cost \$3,000. Funding proposed at \$35,000.

Repairs & Maintenance-Vehicles: Funds have been budgeted to cover the cost of minor vehicle repairs, oil changes and tire rotation, etc. As the vehicles age, additional repairs will be required. Propose funding remain at \$3,500.

Postage: The budget has been reduced \$4,000 to cover the cost of mailing monthly billings, CCR mailing, federal express costs, etc.

Rental/Lease: Funds are provided for the rental of a postal meter, annual bill folding machine contract, tank rental, and lift for ground storage tank, tools and miscellaneous equipment. Staff recommends funding \$3,500.

Insurance: Funds provide for insurance premiums for auto, property, general liability, and POL insurance. Funding is proposed at \$145,632.

Printing: Funding for the printing of water bills, envelopes and the CCR report. Proposed funding be reduced to \$4,200.

Promotional Activities: Funds provide for employee awards and recognitions throughout the year. Recommend funding at \$250.

Miscellaneous: This line item provides for miscellaneous expenses not included elsewhere in the budget. Recommend funding \$1,500.

Small Equipment: This line item recommended by auditors to purchase and account for items such as lab equipment, small tools that fall below the capital purchase threshold. Staff recommends reducing funding to \$9,000.

Legal Ads & Others: Advertising of ordinances, resolutions, and employment, etc. Recommend funding \$3,000.

Dispatch Fee: This line item will remain at \$4,000. This represents the Utility's contribution to the general fund to cover costs associated with water alarms and dispatching.

Water Management Fee: This fee is the Utility's contribution to the town to cover office space, town management staff, use of office equipment and other expenses incurred by the Town as a result of operating a Utility Department. Staff recommends funding remain at \$60,000.

Office Supplies: This item represents all office supplies needed to operate the department. Staff recommends funding at \$1,500.

Operating Supplies: This line item as well as Repairs & Maintenance has the greatest potential for fluctuation due to the possibility of major unanticipated expenses. Samples of operating supplies covered are meter and piping supplies, paper goods and Home Depot purchases. Recommend line item be funded at \$47,000.

Chemicals: This account reflects the costs of all chemicals necessary in the operation of the plant. These chemicals include, but are not limited to sulfuric acid, caustic soda, zinc orthophosphate, bulk chlorine, ammonia sulfate and anti-scalants. Staff recommends the budget be reduced to \$148,000.

Uniforms: Uniforms for all employees. Funding proposed at \$4,000.

Gas & Oil: This line represents the gas and oil purchased for the current fleet. Diesel fuel for the plant generator is also included. Funding remains at \$33,000 based on anticipated consumption and increased fuel costs.

Dues, Subscriptions, Permits: Annual drinking permit \$4,500, railroad agreement (Hypoluxo) \$1,500, WTP permit \$4,000, ground storage tank inspection \$1,857, various membership dues to professional and trade organizations, technical papers, etc. Staff recommends funding **\$13,000**.

Meeting/Schools/Conferences: Funds provide for professional development seminars, classes, licensing and conferences. Staff recommends reducing funding to **\$2,100**.

Travel Meetings/Schools/Conference: This line item includes all travel, lodging and per diem costs related to meetings/schools and conferences. Staff recommends reducing funding to **\$1,500**.

Renewal & Replacement: This line item is used for equipment repairs and replacements; RO tran replacements/upgrades; rehab clear well transfer pump; RO well abandonment; filter & clear well bldg. pipe refurbishment. Staff recommends funding at **\$275,000**.

Capital Equipment: Funding of **\$25,000** requested generator enclosure rust removal & painting; transfer pump refurbishment; recirculation pump and check valve.

Debt Service: Funding of **\$475,100** represents the annual payment to the State Revolving Loan of \$193,474 and \$281,580 for the payment to BB&T Bank Loan for capital improvements approved in prior years by the Town Commission.

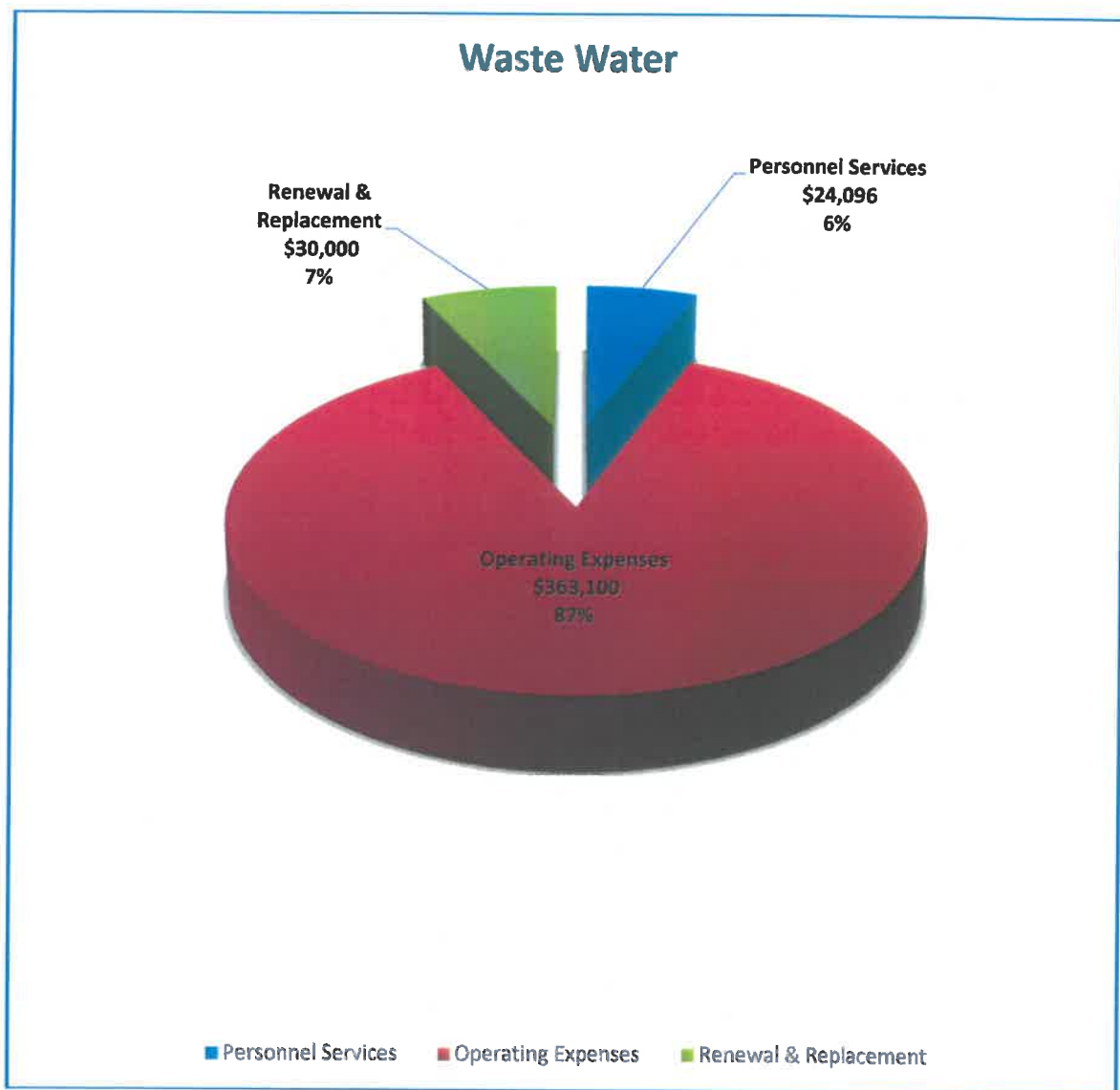
UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted Budget FY 2023	Actual P/E 08/30/23	Proposed Budget FY 2024
EMERGENCY/DISASTER							
Regular Salaries	666	500	5,926	5,926	0	0	0
Overtime	1,692	0	0	0	0	0	0
Fica/Medicare Taxes	180	37	80	80	0	0	0
Retirement Contribution	0	0	0	0	0	0	0
Operating Supplies	0	265	198	198	0	0	0
Gas and Oil	0	0	0	0	0	0	0
EMERGENCY/DISASTER	2,538	802	6,204	6,204	0	0	0

WASTEWATER DEPARTMENT EXPENSE OVERVIEW

This department maintains the operation of the lift station which includes repairs to the pumps and piping in and around the lift station.



UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted Budget FY 2023	Actual P/E 08/30/23	Proposed Budget FY 2024
WASTE WATER DEPARTMENT							
Regular Salaries	14,550	13,420	13,914	15,346	18,725	16,108	19,132
Overtime	736	1,368	0	0	0	0	0
Fica/Medicare Taxes	1,120	1,105	1,037	1,146	1,432	1,204	1,464
Retirement Contribution	1,000	2,700	3,000	3,000	3,000	3,000	3,500
Professional Fees	4,724	6,861	0	30,397	45,000	76,245	100,000
Legal Services	0	200	0	0	1,000	800	102,000
Accounting/Audit	0	1,500	0	0	3,500	0	3,500
Electric Service	1,465	1,790	1,599	1,477	2,500	1,204	2,000
Lake Worth Utilities	100,531	98,104	98,694	102,513	109,827	113,237	129,600
Misc Expense	0	0	0	0	0	0	0
Repairs & Maintenance	11,973	4,850	5,771	6,319	8,000	3,366	8,000
Sewer Administration Fee	18,000	18,000	18,000	18,000	18,000	16,000	18,000
Renewal & Replacement	4,512	2,827	0	13,585	30,000	8,277	30,000
Interest Expense	0	0	0	0	0	0	0
WASTE WATER DEPT	158,611	152,724	142,015	191,782	240,984	239,440	417,196
TOTAL OPERATING EXPENSES	2,270,122	2,121,112	1,933,717	2,042,393	2,354,388	1,874,180	2,754,698

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

WASTEWATER DEPARTMENT

Salaries: The 2023-24 budget reflects a 7% raise for employees. Funds provide salaries and on-call pay for one (1) superintendent, three (4) full-time operators, one (1) full-time distribution operator, three (3) part-time operators one (1) Utility/Accounting Clerk and a percentage of the Administrative Assistants salary paid by the wastewater fund for one (1) pay period per year.

Retirement Contribution: The Town Commission moved from a defined contribution 401 plan to a defined benefit local pension plan on January 1, 2019. The Actuary develops the cost annually. The employee's contribution is 7%. The Town's contribution will fluctuate annually. Recommend line-item funding at **\$3,500**.

Professional Fees: These funds are provided for projects that require outside consultants such as engineering services, planning services, feasibility studies, etc. Funding recommended at **\$1000,000**.

Legal Services: Funds provide for legal services of the Town Attorney. Request funding remain at **\$102,000**.

Accounting/Audit Fee: Funds provide for the Utility Fund portion of the Annual Audit. Remaining funds are provided in the event the Town needs additional accounting services/professional advice outside of the annual audit; a total funding to be budgeted at **\$3,500**.

Electric Service: The line item covers the cost of providing electric service to the lift station. **\$2,000** is budgeted.

Lake Worth Utilities: Charges for this service vary greatly from year to year. Charges are calculated by a per gallon charge, as well as a pass-through charge for capacity. The pass-through charge is being paid by the Eau Palm Beach. Budget proposed at **\$129,600**.

Repairs & Maintenance: General maintenance to lift station, Roto-Rooter, pipe maintenance, some valve replacement, general painting, etc. Staff recommends funding **\$8,000**.

Sewer Administration Fee: Management fee to cover costs associated with management staff, office space and equipment. Staff recommends funding **\$18,000**.

Renewal & Replacement: This is a capital outlay account and is not balanced with operational income. It is used primarily for unexpected repairs and replacements, piping replacements in and around the lift station, and long-term renewal funding. Staff recommends this line item be funded at **\$30,000**.

UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted Budget FY 2023	Actual P/E 08/30/23	Proposed Budget FY 2024
CAPITAL IMPROVEMENTS							
Capital Improvements	114,561	73,919	0	474,183	200,000	18,980	200,000
Wellfield Development	0	231,483	1,092	0	0	0	0
Sewer Capital Improvements	3,421	213,474	0	70,350	4,575,000	19,841	4,575,000
TOTAL CAPITAL COSTS	117,981	518,876	1,092	544,532	4,775,000	38,821	4,775,000
TOTAL UTILITY FUND	2,388,103	2,639,988	1,934,809	2,586,925	7,129,388	1,913,001	7,529,698

CAPITAL IMPROVEMENTS

Capital Improvements: Funding in the amount of **\$4,775,000** is estimated to provide for capital improvements to the water main distribution upgrades.