

ADOPTED BUDGET

Fiscal Year 2022-2023





TOWN OF MANALAPAN

600 South Ocean Boulevard, Manalapan, Florida 33462-3398

Telephone (561) 585-9477 Fax (561) 585-9498

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

September 16, 2022

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, 2022 and ending September 30, 2023 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 the 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 2022-23 General Fund budget is \$7,307,951, which represents a \$1,470,890 increase from the 2021-22 budget. The Library Fund budget is \$61,500, which represents a \$3,711 decrease from the 2021-22 budget. The Utility Fund budget is \$7,129,888 which represents a \$548,111 increase from the 2021-22 budget. The Town's assessed valuation for FY 2022-23 increased by 28.16% to \$1,905,839,638 from \$1,493,266,374 in FY 2021-22. The following represents a summary of the General Fund Balance.

<u>Year</u>		<u>General Fund Balance at Year End</u>
9/30/14	Restricted	\$ 140,504
	Unassigned	\$1,797,177
9/30/15	Restricted	\$ 877,288
	Unassigned	\$2,237,366
9/30/16	Restricted	\$1,018,956
	Unassigned	\$2,268,450
9/30/17	Restricted	\$ 813,795
	Unassigned	\$2,535,672
9/30/18	Restricted	\$ 778,262
	Unassigned	\$3,056,952
9/30/19	Restricted	\$1,491,664
	Unassigned	\$3,258,564
9/30/20	Restricted	\$1,457,697
	Unassigned	\$3,274,949
9/30/21	Estimated Restricted	\$1,457,697
	Estimated Unassigned	\$3,274,949
9/30/22	Estimated Restricted	\$1,457,697
	Estimated Unassigned	\$3,274,949
9/30/23	Estimated Restricted	\$1,457,697
	Estimated Unassigned	\$3,274,949

Fire/Rescue

The fiscal impact to this year's budget for fire/rescue services will be **\$1,787,366**. This represents an **increase** of **\$207,086**. 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 2022-23 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 evaluated the level of service in 2018-19 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, twelve (12) full time officers, two part time officers. The Commission decided to continue with security guard program. Funding of **\$264,532** has been included for contracting the security guards for 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 2022-23 is **\$593,684** which represents a **\$301,069 increase** from the 2021-22 capital budget. The following detailed summary outlines capital equipment and improvements included within this budget: one (1) police vehicle and equipment **\$50,557**; second police vehicle and equipment **\$50,584**; Town Manager vehicle **\$42,724**; CAD/RMS System 3rd of 3 year cost **\$14,000**; **\$18,088** for computer upgrades/replacements including two (2) desktops, two (2) rugged laptop replacements for the police, and software upgrades; vehicle replacement program restricted for future purchases **\$80,000**; ATV replacement for beach patrol **\$9,247**; Matrix Edge LPR Cameras **\$37,500**; replace air conditioning unit at Town Hall **\$7,800**; landscape planting replacements **\$5,000**; sidewalk repairs **\$5,000**; Townhall generator replacement **\$60,000**; renovation of the Police squad room **\$166,684**.

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 **\$7,129,888** which represents an increase of **\$548,111** from the 2021-22 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 2022-23. The Town anticipates transferring **\$520,000** to the Utility to offset some of the capital improvement costs.

Highlights of General Fund Budget

• Salary-5% raise	\$ 88,060
• Contract Zoning Administrator and Code Enforcement Officer Services	\$ 73,320
• Fire Rescue Service provided by PBC	\$1,787,366
• Legal Services including labor attorney and litigation	\$ 97,000
• Professional Fees	\$ 75,000
• Insurance(premiums for liability, property and Law Enforcement Liability)	\$ 109,407
• Security guard contract	\$ 264,532

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 **\$7,227,951**. This represents an increase in budgeted revenues from 2021-22 of **\$1,470,900**. The unassigned fund balance continues to remain strong.

The **\$5,626,307** in tax revenues generated represents collecting 98% of the Ad Valorem taxes levied.

If the Town adopts the proposed millage rate of **3.0000** the Ad Valorem proceeds would be **\$5,626,307**. Please note the revenue projections of this proposed budget are based on the millage rate of **3.0000**. This represents a reduction in the mileage rate from 2021-22 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 **\$6,194,266** and capital expenditures and transfers of **\$1,113,684** during the 2022-23 fiscal year. This represents an increase in operating expenditures of **\$649,831** from the 2021-22 budget. Capital expenditures increased by **\$301,069** transfers increased by **\$520,000** from the 2021-22 budget.

Personnel

Staffing levels provide the highest level of service to the community. A 5% raise is proposed. The Commission has proposed a 5% one-time inflation adjustment to help staff with the increased cost of living in the coming year. The PBA Contract expires on 9/30/23. 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 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 Town Clerk Erika Petersen, Accounting Clerk Ashley Watson, 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 2022-2023

Millage Per \$1000
General Fund 3.000

	GENERAL FUND	LIBRARY FUND	UTILITY FUND	TOTAL BUDGET
REVENUES/SOURCES:				
TAXES:				
Ad Valorem Taxes	5,626,307			5,626,307
Sales and Use Taxes	106,027			106,027
Franchise Taxes	157,202			157,202
Utility Service Taxes	412,821			412,821
Business Tax and Permits	765,627			765,627
Intergovernmental Revenue	18,748			18,748
Charges for Services	2,000	4,500	2,017,432	2,023,932
Fines and Forfeitures	2,534			2,534
Interest	20,994	0	12,836	33,830
Miscellaneous Revenue	33,690	3,000	6,000	42,690
Other Financing Sources	162,000	54,000	4,573,620	4,789,620
Interfund Transfer In			520,000	520,000
Fund Balance/Reserves/Net Assets	0			0
TOTAL REVENUES/SOURCES	\$7,307,951	\$61,500	\$7,129,888	\$14,499,339
EXPENDITURES/USES:				
Legislative	12,000			12,000
Finance & Administration	739,574			739,574
Information Technology	154,425			154,425
Public Safety				
Police Department	2,832,904			2,832,904
Fire/Rescue	1,787,366			1,787,366
Physical Environment:				
Building, Planning & Zoning	319,898			319,898
Emergency/Disaster	5,000			5,000
Sanitation	184,158			184,158
Facilities & Grounds Maintenance	95,642			95,642
Transportation/Streets	9,300			9,300
Library	54,000	61,500		115,500
Interfund Transfer Out	520,000			520,000
Water Department			2,113,403	2,113,403
Waste Water Department			241,484	241,484
Capital Asset Acquisition/Improvements	593,684		4,775,000	5,368,684
Reserves	0	0	0	0
TOTAL EXPENDITURES/USES	\$7,307,951	\$61,500	\$7,129,888	\$14,499,339

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



CERTIFICATION OF TAXABLE VALUE

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

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

Year : 2022	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	\$	1,900,556,012	(1)
2.	Current year taxable value of personal property for operating purposes	\$	13,154,148	(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>	\$	1,913,710,160	(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.)	\$	7,870,522	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	1,905,839,638	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	1,493,266,374	(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, Certification of Voted Debt Millage 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	6/28/2022 8:31 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>	3.1695	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	4,732,908	(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>	\$	4,732,908	(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>	\$	1,905,839,638	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	2.4834	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>	\$	5,741,130	(18)

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)
<div style="display: flex; justify-content: space-between; align-items: center;"> <div>DEPENDENT SPECIAL DISTRICTS AND MSTUs</div> <div style="text-align: center;"></div> <div>STOP HERE - SIGN AND SUBMIT</div> </div>				
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>	\$	4,732,908	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	2.4834	per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	4,752,508	(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>	\$	5,741,130	(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>		20.80 %	(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.




MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
For municipal governments, counties, and special districts

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

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

Year: 2022		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)
IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	2.4834	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2021 Form DR-420MM, Line 13	3.1840	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	3.1695	per \$1,000 (4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
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	\$ 1,493,266,374	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$ 4,754,560	(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)	\$ 4,754,560	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 1,905,839,638	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	2.4947	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)	2.4947	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0613	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	2.6476	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	2.9124	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	\$ 1,913,710,160	(18)

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>	\$ 5,741,130	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 5,741,130	(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>	\$ 5,741,130	(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>	\$ 5,741,130	(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="" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N H E R E	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 2022 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 2021 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 2021 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.

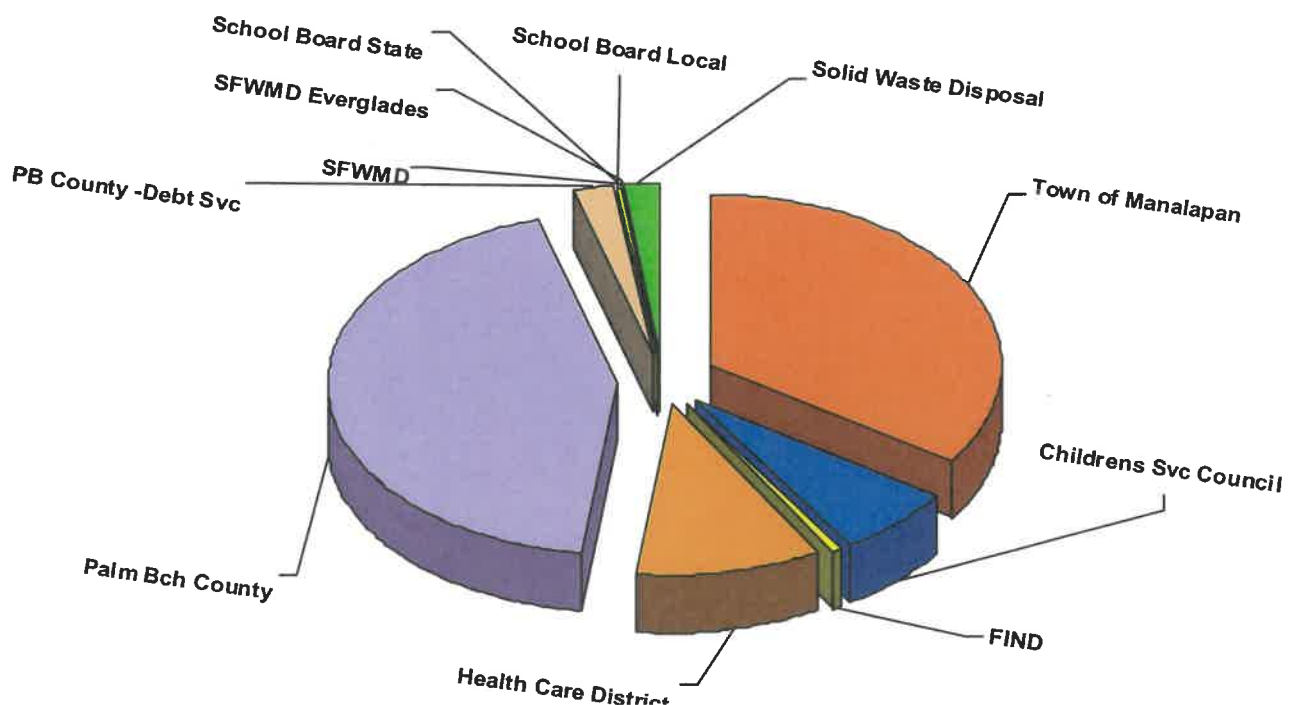
*Impact on Taxpayer
Taxable Value \$1,000,000
using Adopted Millages*

<i>Ad Valorem Taxes</i>	<i>Adopted Millage</i>	<i>Amount of Tax</i>	<i>% of Total Tax Bill</i>
Town of Manalapan	3.0000	\$ 522,000.00	18.35%
Children's Services Council	0.5508	\$ 95,839.20	3.37%
Florida Inland Navigation District	0.0320	\$ 55,680.00	1.96%
Health Care District	0.7261	\$ 126,341.40	4.44%
Palm Beach County	4.7150	\$ 820,410.00	28.84%
Palm Beach County-Debt Service	0.0289	\$ 50,286.00	1.77%
School Board-Local	3.2480	\$ 565,152.00	19.86%
School Board-State	3.2710	\$ 569,154.00	20.00%
SFWMD-District	0.0948	\$ 16,495.20	0.58%
SFWMD-Okeechobee Basin	0.1026	\$ 17,852.40	0.63%
SFWMD-Everglades Construction	0.0327	\$ 5,689.80	0.20%
	15.8019	\$ 2,844,900.00	99.99%

Non-Ad Valorem Taxes

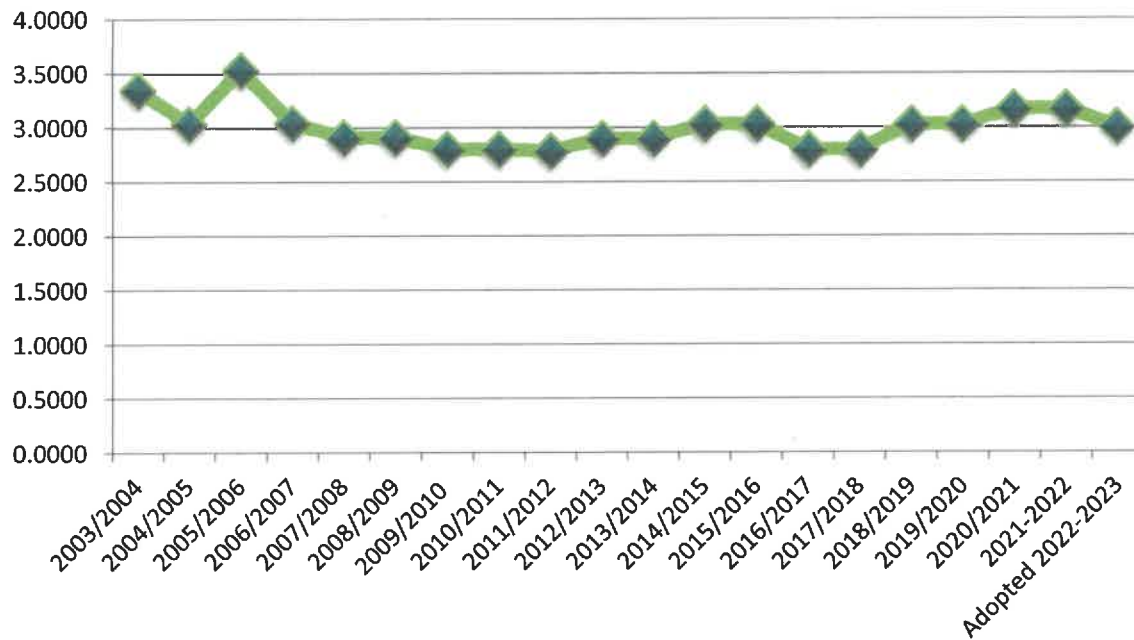
Solid Waste Authority Disposal	\$ 178.00	0.01%
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Total Tax Bill	\$ 2,845,078.00	100.00%
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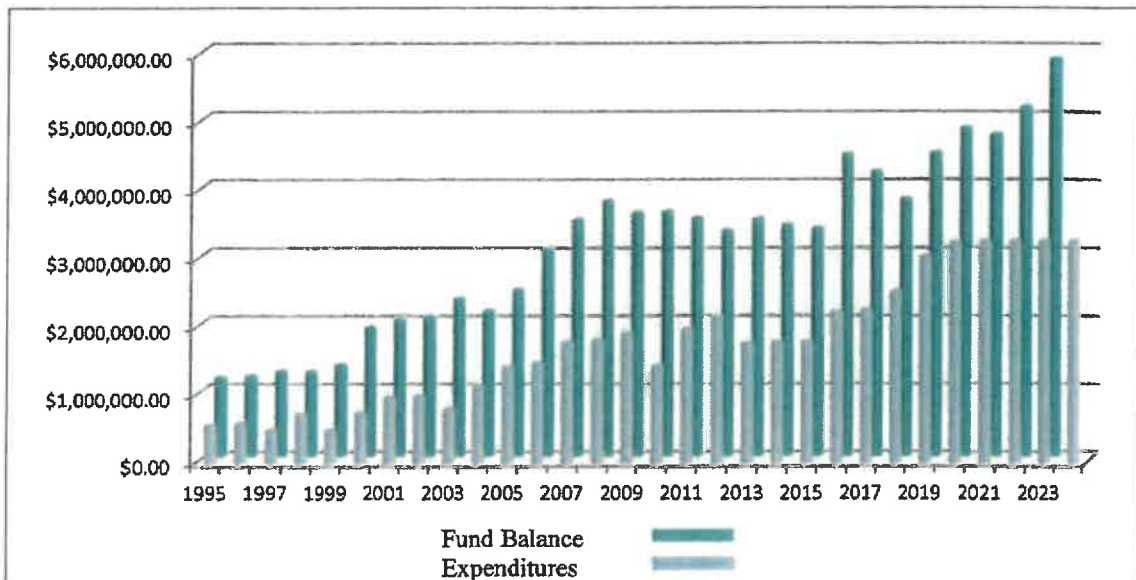
Manalapan Millage Rate History

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
Adopted 2022-2023	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
1994	563,202	14,388	577,590	1,161,775	48.48%
1995	598,534	14,388	612,922	1,181,663	50.65%
1996	500,496	232,570	733,066	1,253,224	39.94%
1997	732,716	129,997	862,713	1,249,111	58.66%
1998	496,680	559,133	1,055,813	1,344,141	36.95%
1999	746,845	263,781	1,010,626	1,901,829	39.27%
2000	979,698	13,350	993,048	2,007,892	48.79%
2001	999,542	18,178	1,017,720	2,058,579	48.55%
2002	813,565	25,750	839,315	2,322,128	35.04%
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%
Estimate 2021	3,274,949	1,457,697	4,732,646	5,134,395	63.78%
Estimate 2022	3,274,949	1,457,697	4,732,646	5,837,051	56.11%
Estimate 2023	3,274,949	1,457,697	4,732,646	7,307,951	44.81%



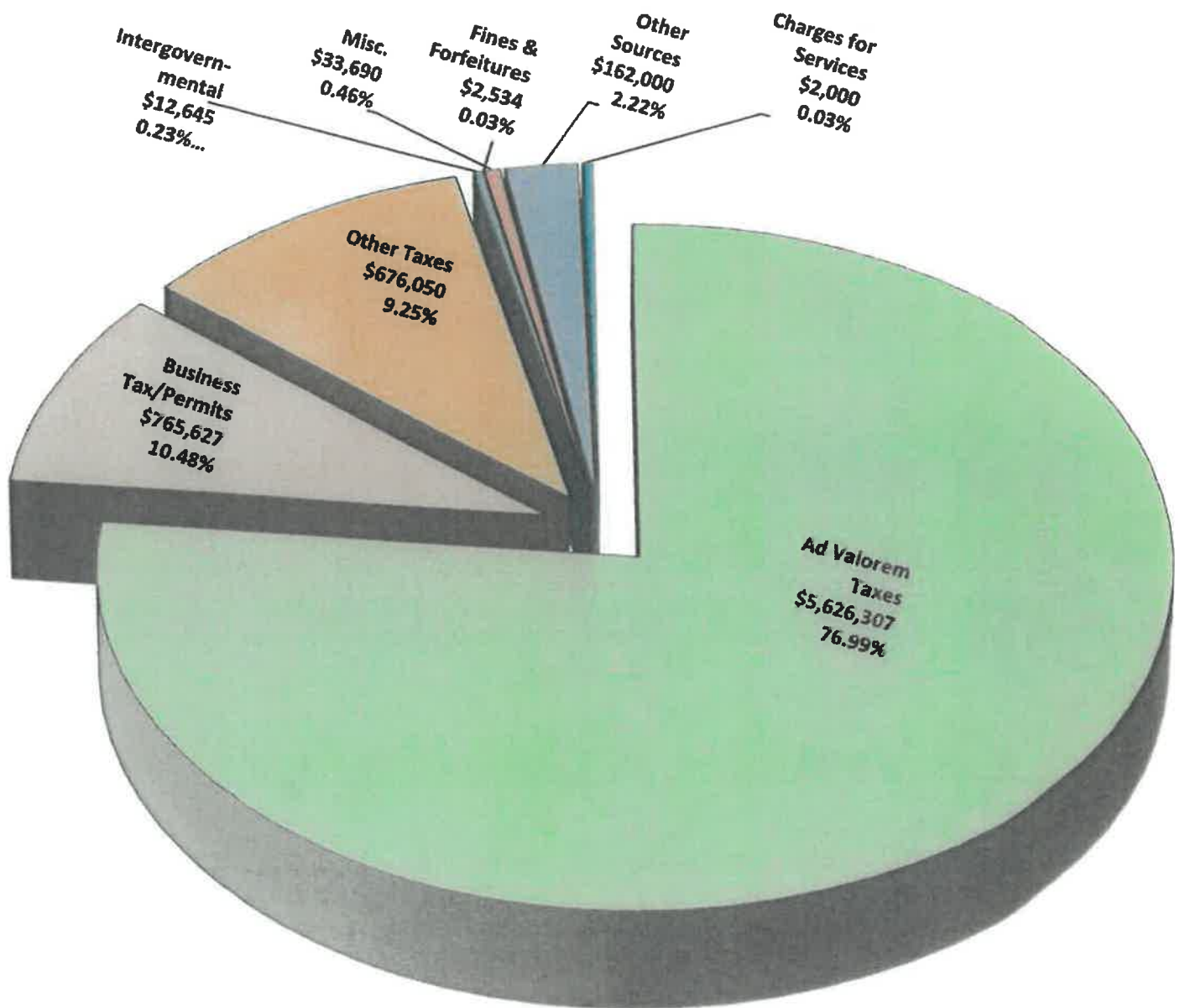
GENERAL FUND



***Adopted Budget
Fiscal Year 2022-2023***

GENERAL GOVERNMENT REVENUE SYNOPSIS

The anticipated General Fund operating revenues are \$7,307,951. Of this, \$5,626,307 is derived from Ad Valorem taxes. The Ad Valorem tax represents 77% of the Town's operating revenues. The proposed budget anticipates including the capital projects and improvements. The budget anticipates the millage rate to be reduced to 3.0000. The Town's property values increased by 28.16% this year. Business tax and permit fees are the Town's second largest revenue source. They represent 10.48% of the operating revenues.



GENERAL FUND BUDGET SUMMARY

REVENUES AND OTHER SOURCES

Account Description	Actual Y/E 9/30/18	Actual Y/E 9/30/19	Actual Y/E 9/30/20	Actual Y/E 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 8/31/22	Adopted Budget FY 9/30/23
Real Estate Tax	3,419,511	3,957,531	4,021,798	4,255,612	4,640,461	4,561,437	5,626,307
Local Option Tax	19,630	19,768	18,045	18,283	18,704	16,202	19,695
Florida Public Utility	66,626	64,289	71,865	92,951	69,500	67,706	101,795
Florida Power & Light	233,776	244,106	257,194	162,335	206,228	168,092	403,421
Gas Utility Tax	4,089	2,653	3,079	5,149	4,000	8,916	9,400
Local Communications Svc Tax	13,863	13,409	13,903	14,512	15,400	12,791	21,927
Business Tax- Town	18,033	43,449	34,394	33,242	34,000	10,532	29,300
Business Tax - Palm Beach County	2,168	2,689	4,202	5,966	2,000	1,947	3,000
Building Permits	388,790	1,135,188	495,543	879,059	600,000	1,266,743	700,000
FPL Franchise			0	0	0	23,086	55,407
Other Fees/Permits	5,300	1,850	3,760	3,950	3,200	8,875	8,200
Building Plan Revisions	5,914	875	1,580	3,270	1,600	2,500	3,200
State Revenue Sharing	10,249	10,545	8,909	11,115	10,830	8,921	12,187
Alcoholic Beverage	1,958	1,958	1,958	1,958	2,000	1,958	3,900
One-Half Cent Sales Tax	33,742	34,151	32,733	37,136	34,615	33,395	36,353
Motor Fuel Tax	2,194	2,368	1,859	3,294	1,950	1,613	2,151
Discretionary 1cent Sales Tax	29,940	30,923	29,344	34,035	31,388	29,841	49,979
911 Reimbursement Dispatch Salary	5,152	0	0	0	0	0	0
Intergovernmental Misc. SWA	265	109	0	0	300	479	510
Grants	0	1,527	725	0	0	0	0
FEMA Reimbursement	7,311	63,228	13,636	14,782	0	0	0
\$12.50 Money Reimbursement	0	125	0	275	0	0	0
Fines & Forfeits-Town	291	116	0	573	600	4,184	1,260
Fines & Forfeits-PBC	482	576	1,324	1,150	1,100	743	1,274
Contribution Boat Lift	0	0	0	0	0	0	0
Investment Interest	19,301	26,309	76,836	49,662	50,175	12,076	20,994
FDEM-ARPA Funding	0	0	0	116,699	0	0	0
Contribution Police Restricted	1,600	2,503	300	0	0	0	0
Contributions	55,573	0	0	0	0	0	0
911 Reimbursable Operating	113	367	544	510	0	0	0
Chief Discretionary Donation Fund	5,000	5,825	2,600	14,200	0	36,900	0
Miscellaneous Revenue	20,410	30,671	16,266	33,651	21,000	29,000	29,190
Sale of Surplus Equip/Merchandise	6,500	0	5,600	4,500	4,000	4,300	4,500
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	4,997	3,108	20,805	4,211	2,000	7,420	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	0	0	80,000
Prior Yr. Carry Fwd.	0	0	0	0	0	0	0
TOTAL REV/OTHER SOURCES	4,464,778	5,782,222	5,220,802	5,884,077	5,837,051	6,401,656	7,307,951

Adopted millage 2022-23 3.0000

2021-22 millage rate was 3.1695

REVENUE NOTES/LINE ITEM JUSTIFICATIONS

Ad Valorem Tax: The Certificate of Taxable Value (DR420) indicates a current gross taxable value (for operating purposes) of \$1,905,839,638. This is an increase of 28.16% from the prior year's gross taxable value of \$1,493,266,374. The projected revenue for FY 2022-23 is based on a proposed millage rate of 3.0000. This millage rate represents a reduction in the current millage rate of 3.1695 to 3.0000. Budgeting 98% of the millage rate will generate an estimated \$5,626,307.

Local Option Gas Tax: The State provided an estimate for budgetary purposes which is a reduction from the prior year to \$19,695.

Florida Public Utilities: Staff recommends budgeting \$101,795 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 - \$403,421
- Gas/propane providers is increased to-\$ 9,400

Local Communications Service Tax: Based on the state's projected revenues, the estimate for next year is \$21,927.

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 \$29,300, 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 \$3,200.

State Revenue Sharing: The State provided an estimate for budgetary purposes which is an increase from the prior year to \$12,187.

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 which is an increase from the prior year to **\$36,353.**

Motor Fuel Tax Rebate: This is a State reimbursement based on our gasoline purchases and is paid quarterly. Recommend budgeting **\$2,151.**

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 is increased from the prior year to **\$49,979.**

Fines & Forfeitures: Recommend funding **\$1,274** 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 Flagler Bank, next fiscal year revenues are projected at **\$20,994.**

Miscellaneous: Consists of revenue not classified elsewhere including a utility credit of \$8,000 from Palm Beach Fire Rescue. Recommend budgeting **\$29,190.**

Sale of Surplus Equipment: This item represents the sale of a vehicle. Recommend **\$4,500.**

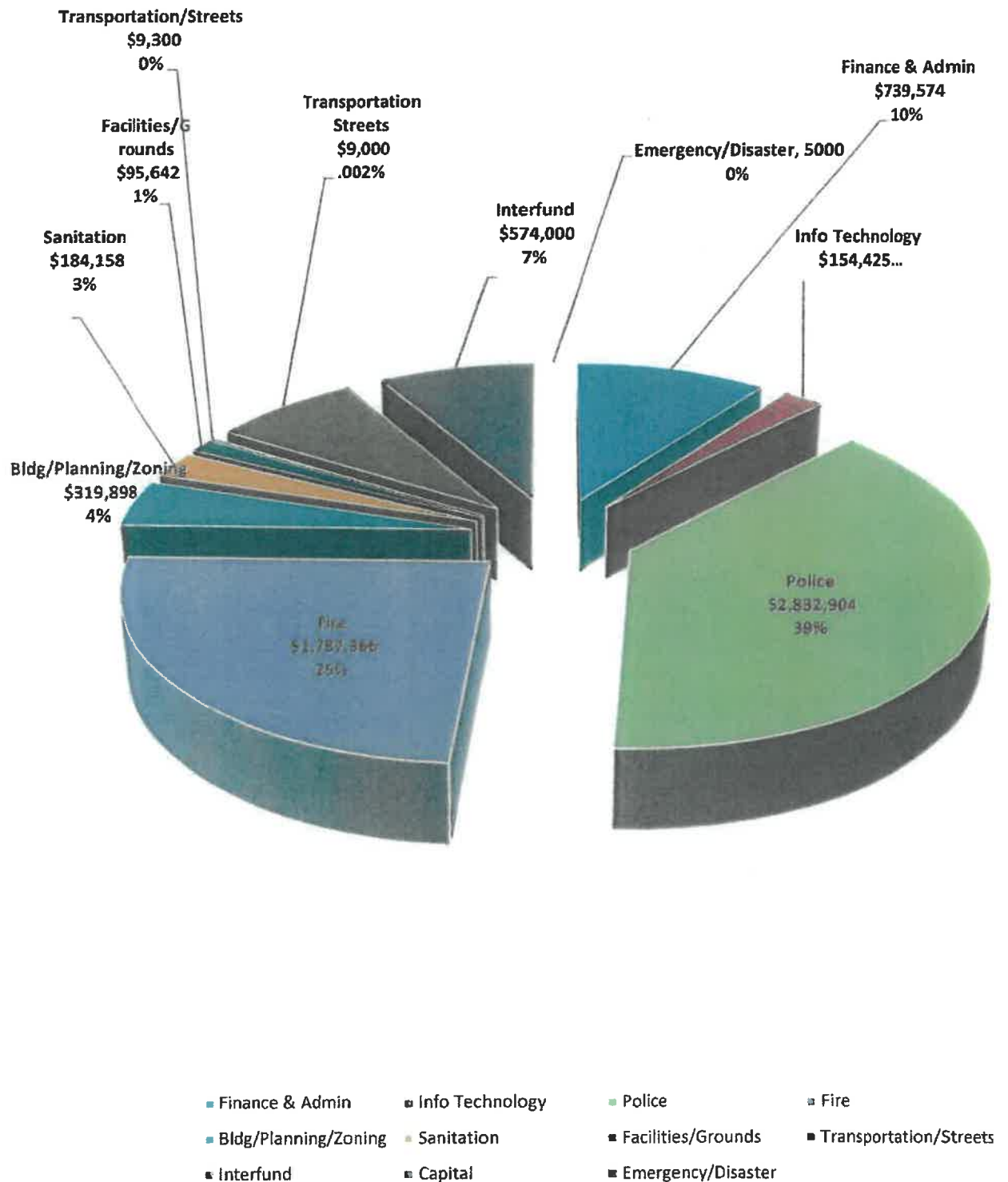
Reimbursement for Police Extra Duty: Revenue anticipated for the contract of police services. Recommend budgeting **\$2,000.**

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.**

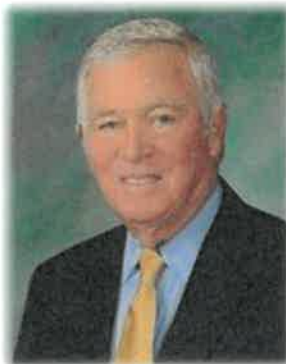
Water Management Fee: We established a fee on the basis of a rental amount for office space and equipment as well as an amount toward the Town Manager's salary, Town Clerk's salary, Administrative Assistant and Maintenance salary for administrative duties and responsibilities that pertain to the Utility 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



***Adopted Budget
Fiscal Year 2022-2023***

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 to 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 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 8/31/22	Adopted Budget FY 9/30/23
LEGISLATIVE EXPENSES							
Legal Services	5,720	3,650	1,575	956	5,000	850	1,000
Litigation Costs	0	0	15,581	1,406	7,500	0	1,000
Commission Contingency	2,860	16,415	3,852	59	10,000	0	10,000
LEGISLATIVE TOTAL	8,580	20,065	21,008	2,422	22,500	850	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



*Adopted Budget
Fiscal Year 2022-2023*

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, 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 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 8/31/22	Adopted Budget FY 9/30/23
ADMINISTRATION							
Executive Salaries	129,317	132,830	142,141	144,783	148,555	137,126	171,540
Regular Salaries	93,568	103,066	101,460	104,383	110,526	126,500	98,765
Car Allowance	55	0	0	0	0	0	0
Employee Service Program	3,750	3,750	0	0	10,000	0	5,000
FICA/Medicare Taxes	16,328	16,966	17,399	17,798	20,585	18,371	21,061
Retirement Contribution	35,673	34,345	35,146	35,113	45,000	44,327	60,000
Life & Health Insurance	44,925	41,031	35,856	32,614	48,225	50,519	44,625
Workers' Compensation	168	176	129	226	425	207	326
457/401A Match Program	11,087	14,038	10,000	10,000	10,000	8,065	10,000
Professional Services	33,393	37,587	20,269	41,928	45,000	19,155	75,000
Legal Services	31,052	40,886	33,772	46,695	45,000	53,378	70,000
Codification	2,182	5,527	5,361	3,096	4,000	6,997	6,000
Accounting/Audit	11,600	13,200	17,750	18,475	25,000	4,620	26,000
Cell Phone	1,320	1,320	1,595	1,620	1,620	1,620	1,620
Electric/Gas Service	10,562	10,521	11,693	11,261	11,000	12,823	13,500
Equipment Rental	357	872	976	1,134	1,050	528	1,050
Miscellaneous Repairs & Maintenance	114	224	189	0	0	256	250
Vehicle Repairs & Maintenance	125	177	1,212	140	500	0	500
Printing	2,480	2,217	916	1,344	2,500	1,248	2,500
Newsletter Reproduction	0	30	0	0	0	0	0
Town Directory	1,305	0	1,413	0	1,900	0	1,900
Promotional Activities	0	0	0	0	200	0	200
Miscellaneous	1,332	1,161	106	3,478	6,000	1,135	1,200
Postage	698	3,966	7,856	5,213	6,000	3,202	6,000
Insurance	54,836	63,996	60,461	67,333	74,533	74,411	88,377
Small Equipment	0	1,041	0	1,324	2,000	270	2,000
Legal Ads & Others	220	13,350	8,799	2,711	7,000	1,876	7,500
Election Costs	1,232	296	455	603	2,000	201	2,000
Records/Retention/Destruction	300	300	350	2,783	2,600	3,495	2,000
Office Supplies	4,873	4,142	3,088	3,689	4,200	3,223	4,600
Dues & Subscriptions	7,362	6,063	5,947	6,353	6,633	7,104	6,850
Meetings/Schools/Conferences	600	1,172	645	924	1,940	1,144	2,000
Travel Meetings/Schools/Conferences	0	89	0	0	3,400	1,145	3,400
Mileage Reimbursement	0	0	0	0	0	0	0
Capital Equipment	432	1,854	0	919	3,660	3,230	3,810
Capital Improvements	0	0	0	0	0	0	0
ADMINISTRATION TOTAL	501,246	556,192	524,983	565,942	651,052	586,175	739,574

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

FINANCE AND ADMINISTRATION

Salaries: The 2022-23 budget reflects a 5% raise for employees. Funds provide salaries for: Town Manager, Town Clerk and percentage of the Accounting Clerk's salary. The Commission authorized a 5% one-time inflation adjustment (not to be added to the base salary) to help the employees in the coming 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 \$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 \$44,625.

Workers' Compensation: Funds provide for Worker's Compensation insurance for two and a half (2 ½) personnel. Recommend budgeting \$326.

457/401A Match Program: The Commission implemented a match program for all full-time employees. The Town will match the contribution the employee makes up to \$5,000 annually. Staff recommends funding \$10,000.

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 \$75,000 this year for the following projects/issues. The dollar amounts listed for each item are based on estimates.

- \$5,000 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
- \$39,000 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 \$6,000 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 requests funding at \$26,000.

Cell Phones: This line item represents cell phone service for two (2) staff at an annual cost of \$1,620.

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 \$13,500.

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 \$1,050.

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 \$2,500.

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 \$1,200.

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 \$88,377.

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 \$7,500.

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 \$2,000.

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 \$2,000.

Office Supplies: This item represents all office supplies needed to operate. Staff recommends reducing funding to \$4,600.

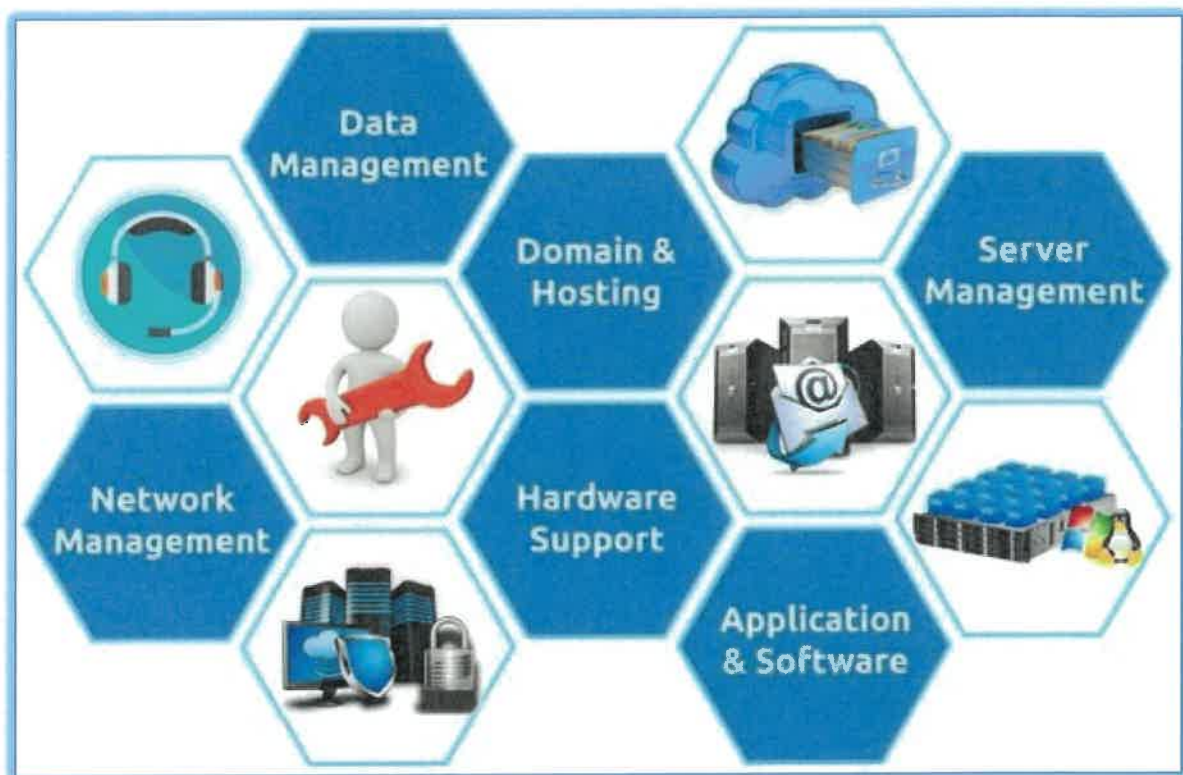
Dues and Subscriptions: Funds provide for membership to various professional organizations for three administrative personnel: PBC League of Cities, Florida League of Cities, Florida City and County Management Assoc., International City Management Association, PBC Clerks Association, International Institute of Municipal Clerks, Florida Association of City Clerks, Government Finance Officers Association, etc. for a request of \$6,850.

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 \$3,400.

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 \$3,810.

Information Technology



*Adopted Budget
Fiscal Year 2022-2023*

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. The police vehicles are equipped with laptop computers. The police department is using air cards for wireless connectivity to promote efficient operations by reducing the need to do paperwork in the office and allowing them to remain on the road and more visible to the community. The camera system throughout the Town was upgraded with the number of cameras being increased. 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 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 8/31/22	Adopted Budget FY 9/30/23
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INFORMATION TECHNOLOGY

Professional Services	165	4,185	1,026	450	2,000	1,250	2,000
Consulting Fees/Software Support	53,219	49,693	49,110	62,988	86,450	54,231	101,405
Telephone/Data Lines	37,270	42,781	46,407	52,830	42,000	50,835	46,560
Equipment Repairs & Maintenance	246	547	1,082	599	1,000	495	1,000
Miscellaneous Expense	0	0	0	0	0	0	0
Small Equipment	2,358	2,541	4,776	0	2,900	3,652	3,310
Operating Supplies	0	0	0	0	150	0	150
Capital Equipment	0	0	0	0	0	0	0

INFORMATION TECH TOTAL	93,258	99,747	102,401	116,866	134,500	110,464	154,425
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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 **\$2,000** is proposed this year.

Consulting Fees/Software Support: Funds are provided for annual software maintenance/license fees for: Node0 managed services computer support \$20,775; Insight for video surveillance equipment camera support \$10,740; Police Law Institute \$2,368; annual software maintenance/license fees (ABILA) financial, payroll and accounts payable financial \$8,500; website hosting \$2,500; 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 **\$101,405**.

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 **\$46,560**.

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



***Adopted Budget
Fiscal Year 2022-2023***

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 staffs three (3) officers per shift. The department staffing includes the Chief, one (1) Lieutenant, twelve (12) sworn full time officers, two (2) 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 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 8/31/22	Adopted Budget FY 9/30/23
POLICE DEPARTMENT							
Officer Salaries	666,682	712,798	880,020	903,571	978,197	733,133	1,112,974
Dispatch Salaries	227,727	234,892	260,806	274,503	306,938	225,865	295,014
Overtime	95,572	123,378	69,603	53,715	65,000	92,781	65,000
Part Time Police Officers	44,862	43,417	87,124	80,591	57,395	70,733	68,250
Employee Service Program	3,125	0	0	13,125	10,625	7,500	3,125
FDLE Incentive Pay	6,995	7,699	9,882	8,636	9,200	6,752	9,100
In Service Training	12,007	12,309	5,366	10,357	19,300	5,373	20,362
Extra Duty Pay-Reimbursable	3,102	2,343	15,376	3,144	2,000	6,355	2,000
FICA/Medicare Taxes	79,282	84,242	97,682	102,003	110,822	84,787	120,551
Retirement Contrib.	60,832	123,797	147,668	191,585	200,000	215,556	304,637
Life & Health Insurance	199,190	226,689	250,081	227,608	295,838	219,096	331,624
Workers' Compensation	22,707	29,863	28,842	36,377	38,148	32,595	41,262
457/401A Match Program	21,583	24,619	21,950	24,579	24,700	32,263	25,000
Marine Unit Operations	2,161	3,744	1,127	4,971	4,000	1,587	3,900
Legal Fees/Union Issues	3,173	23,114	31,118	30,273	25,000	6,351	25,000
Hiring/Processing Fees	6,043	6,715	2,578	2,938	2,000	6,022	2,800
Cell Phones/Pagers	5,184	5,376	6,299	4,242	6,300	2,887	7,936
Gatehouse Electric	2,426	1,780	1,367	1,053	1,400	1,521	1,600
Facilities & Equipment Repair & Maintenance	4,833	4,007	2,628	2,185	2,600	1,776	2,547
Vehicle Repair & Maintenance	14,579	22,834	27,237	21,672	22,000	19,832	23,000
Radios Repair & Maintenance	1,448	1,844	1,603	273	600	261	600
Gatehouse Repair/Maintenance	6,621	1,259	1,593	1,378	1,600	1,709	1,520
Dispatch 911 Operations	279	736	50	0	0	0	0
Unemployment Comp	0	0	0	0	0	349	0
Printing	0	55	0	0	250	0	200
Promotional Activities	1,545	1,081	1,854	1,275	1,800	1,491	1,800
Miscellaneous	1,109	1,081	1,543	1,002	1,000	944	1,000
Law Enforcement Liability Insurance	11,097	10,580	14,617	15,991	18,274	19,313	21,030
Small Equipment	1,483	11,038	3,104	7,501	4,000	4,694	4,000
Contrib. P/S Restricted Exp	18,323	0	1,174	0	0	10,717	0
Contract Security Services	0	148,092	187,846	193,726	204,032	174,825	264,532
Fire Arm Supplies	2,996	8,829	2,212	2,694	3,750	1,898	3,750
Office Supplies	2,878	4,381	2,802	2,388	2,800	3,190	4,500
Investigative Costs	124	10	279	126	800	867	1,100
Uniforms	8,368	10,499	6,300	9,721	8,400	5,239	8,384
Uniform Maintenance	5,303	6,615	8,248	8,017	9,000	7,692	9,000
Gas & Oil	18,049	19,550	16,859	21,348	20,500	24,537	33,000
Dues & Subscriptions	359	2,695	1,548	735	1,570	55	1,570
Meetings/Schools/Conferences	2,231	2,878	1,974	2,854	3,240	1,392	4,688
Travel-Meetings/Schools/Conferences	2,159	2,025	393	0	2,600	0	2,548
Educational Assistance	0	0	0	0	0	0	0
\$2.00 Education	500	200	500	0	500	500	500
Annual Fitness Program	0	0	0	663	1,000	819	1,000
Capital Equipment	717	0	1,630	3,599	1,500	0	1,500
Additional Cost Defined Benefit	0	0	72,467	0	89,081	0	0
Chief's Donation Fund	54,902	13,352	9,847	285	0	0	0
Grants Exp-Block	0	0	0	939	0	2,427	0
Grants Exp-Vests	2,085	4,450	2,530	1,638	1,000	3,780	1,000
POLICE TOTAL	1,624,641	1,944,867	2,287,727	2,271,404	2,558,760	2,034,609	2,832,904

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

POLICE DEPARTMENT

Salaries: Funds provide for the Police Chief, one (1) Lieutenant, twelve (12) sworn full time Police Officers, and two (2) 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 expires on 9/30/23. The 2022-23 budget reflects a 5% raise for employees. The Commission authorized a 5% one-time inflation adjustment (not to be added to the base salary) to help the employees in the coming year.

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 \$9,100.

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

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 \$2,000 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 \$304,637.

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 \$331,624.

Workers' Compensation: Funds provide for the department's portion of Workers' Compensation insurance for all eligible employees. Recommend funding at \$41,262.

457/401A Match Program: The Commission implemented a match program for all full-time employees. The Town will match the contribution the employee makes up to \$5,000 annually. Staff recommends funding \$25,000.

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 \$3,900.

Legal Fees/Union Issues: The \$25,000 budgeted represents the estimated costs associated with legal representation on union and personnel matters. The three (3) year PBA contract expires on 9/30/23. Negotiations for a new contract will start in early 2023.

Hiring/Processing Fees: This line is for the costs related to employee physicals, drug testing, and psychological testing. Staff recommends funding at \$2,800.

Cell Phones: This represents the costs associated with department cell phones and officer stipends for cell phones. Funding is proposed at \$7,936.

Gatehouse Electric: Funding to be increased to \$1,600 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 \$2,547.

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 2022-23. Staff proposes funding at \$23,000.

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 \$200.

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 \$1,000.

Law Enforcement Liability Insurance: The premium reflects a Law Enforcement Liability exposure of \$5 million. Funding the premium at \$21,030.

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 \$4,000.

Contract Security Services: This line item represents the contract for security guards for 24/7 coverage at the gatehouse. Funding is increased to \$264,532.

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 \$4,500.

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

Uniforms: Funding provides for the purchase of uniforms for seventeen (17) full-time Police Department personnel plus eight (8) part-time employees. Staff recommends funding \$8,384.

Uniform Maintenance: Funds provide for the dry cleaning and repairs of all Police Department uniforms. Staff recommends funding \$9,000.

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 \$1,570.

Meetings/Schools/Conferences: Funds provided for the professional development, conferences and training of personnel. Staff recommends funding of \$4,688.

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 \$2,548.

\$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 \$1,000.

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. \$1,000 has been budgeted.

FIRE RESCUE



***Adopted Budget
Fiscal Year 2022-2023***

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 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 8/31/22	Adopted Budget FY 9/30/23
FIRE/RESCUE DEPARTMENT							
Fire Rescue Contract Services	1,127,224	1,186,465	1,250,356	1,520,116	1,580,280	1,580,280	1,787,366
FIRE TOTAL	1,127,224	1,186,465	1,250,356	1,520,116	1,580,280	1,580,280	1,787,366

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

FIRE/ RESCUE

Fire/Rescue Services: Funds have been budgeted in the amount of **\$1,787,366** 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 2022-23. 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



***Adopted Budget
Fiscal Year 2022-2023***

BUILDING, PLANNING & ZONING DEPARTMENT SYNOPSIS

This department ensures that growth and development are well planned, integrated and meet the goals of the Town. This department provides the Town with building, code enforcement, registrations, planning and zoning services which help to ensure the public safety by verifying proper construction of structures in the Town. The staff is responsible during their plan review and building and zoning inspections for providing a public safety function to the Town by ensuring that structures are designed and built in compliance with all state building codes and local ordinances. The Building Official and Zoning Administrator provide support and work directly with Arcom and Zcom in 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 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 8/31/22	Adopted Budget FY 9/30/23
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BUILDING, PLANNING & ZONING DEPARTMENT

Regular Salaries	34,529	40,987	27,541	15,600	65,000	32,095	70,048
Employee Service Program	0	0	0	0	0	0	0
Contract Building Official	15,615	22,160	22,838	30,328	29,000	15,228	33,280
FICA/Medicare Taxes	2,574	2,999	2,180	739	4,973	2,429	5,115
Retirement Contribution	143	0	6,500	7,500	7,500	7,500	7,600
Life & Health Insurance	0	152	11,102	20,715	30,184	17,740	24,386
Workers' Compensation	142	146	129	146	140	125	130
Repairs & Maintenance	10,710	0	5,716	7,059	10,000	20,551	20,000
Code Enforcement, Zoning Administrator	45,114	55,204	45,263	57,466	78,000	44,065	72,320
Inspection Services	21,140	34,450	32,695	52,195	60,125	37,505	64,750
Plan Review Fees	0	0	0	0	500	0	500
Cell Phones/Pagers	142	168	155	52	500	0	500
Printing/Scanning	1,521	3,694	3,614	2,472	3,350	2,146	12,850
Miscellaneous Expense	0	0	12	90	125	55	125
Small Equipment	0	0	0	183	500	0	500
Office Supplies	98	85	0	51	250	546	500
Uniforms	0	0	0	0	0	0	0
Dues & Subscriptions	0	0	0	0	1,310	0	690
Meetings/Schools	0	0	0	0	870	0	180
Travel Meetings/Schools/Conferences	0	0	0	0	1,900	18	924
Unemployment Compensation	0	0	0	1,567	0	0	0
Capital Equipment	0	1,228	1,610	0	7,400	0	5,500

BUILDING/PLANNING TOTAL	131,728	161,272	159,354	196,162	301,626	180,003	319,898
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EMERGENCY/DISASTER

Regular Salaries	0	13,163	2,313	23,393	0	0	0
Overtime	284	13,997	0	0	0	0	0
FICA/Medicare Taxes	22	1,952	135	336	0	0	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	0	409	0	0	0	0	0
Vehicle Repairs & Maintenance	0	0	0	0	0	0	0
Miscellaneous Expenses	0	882	17,420	5,023	0	3,615	5,000
Gas & Oil	0	0	0	0	0	0	0
Capital Equipment-Vehicles	0	0	0	0	0	0	0

EMERGENCY/DISASTER TOTAL	306	30,403	19,867	28,751	0	3,615	5,000
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EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

BUILDING, PLANNING & ZONING

Salaries: The 2022-23 budget reflects a 5% raise for employees. Funds provide salaries for: Administrative Clerk and a percentage of the Accounting Clerk's salary. The Commission authorized a 5% one-time inflation adjustment (not to be added to the base salary) to help the employees in the coming year.

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 **\$33,280**.

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 **\$7,600**.

Life and Health Insurance: Funds provide for health, dental, disability and life insurance benefits for one (1) full time employee. The Town currently pays 100% of the employee's health coverage cost and contributes 50% to the dependent health coverage costs. Proposed funding at **\$24,386**.

Workers' Compensation: Funds provide for Workers' Compensation insurance for one (1) personnel. Recommend funding for this line item be **\$130**.

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 **\$72,320**.

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 **\$64,750**.

Plan Review Fees: Hy-Byrd Inspections provides plan review in the Building Official's absence. Staff recommends **\$500** be funded.

Cell Phones: This line item represents the cell phone provided to the Building Department at an annual cost of **\$500**.

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 **\$12,850**.

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 \$690.

Meetings/Schools/Conferences: Funds provided for the professional development and training of personnel. Staff recommends funding of \$180.

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 \$924.

Capital Equipment: Funds provide for capital purchases. Funding in the amount of \$5,500 is requested.

FACILITIES, GROUNDS and SANITATION DEPARTMENTS



*Adopted Budget
Fiscal Year 2022-2023*

SANITATION DEPARTMENT SYNOPSIS

This department provides for the health, safety and welfare of the residents by providing garbage, recycling and refuse 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 the 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 the Town streets with a well planned maintenance management system. This department also ensures the illuminated street lights and sidewalk maintenance.

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 \$520,000 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 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 8/31/22	Adopted Budget FY 9/30/23
SANITATION DEPARTMENT							
Regular Salaries	73,250	74,579	76,268	80,109	94,407	79,097	137,631
Overtime	0	0	0	0	0	0	0
Employee Service Program	1,250	0	0	0	0	0	0
FICA/Medicare Taxes	5,016	5,516	5,857	6,309	7,222	5,849	10,529
Life & Health Insurance	335	10,446	8,931	10,067	13,985	9,937	13,340
Workers' Compensation	4,382	5,660	5,406	6,434	6,800	5,788	6,159
Solid Waste Fees/Misc.	1,131	1,448	1,189	1,099	2,500	1,099	2,000
Vehicle Repairs & Maintenance	5,826	3,436	6,504	3,240	8,000	6,858	8,000
Gas & Oil	2,142	1,940	1,842	1,932	3,000	3,120	4,500
Trash Bags/Miscellaneous Supplies	690	1,063	669	1,663	2,300	1,753	2,000
Capital Equipment-Vehicles	0	0	0	0	0	0	0
SANITATION TOTAL	94,022	104,088	106,666	110,852	138,214	113,499	184,158
FACILITIES & GROUNDS MAINTENANCE DEPARTMENT							
Regular Salaries	16,931	20,231	22,614	22,803	24,495	23,063	28,600
Contract Cleaning Service	0	0	0	0	0	0	0
FICA/Medicare Taxes	1,295	2,098	2,441	2,469	1,874	2,386	2,188
Retirement Contribution	0	0	0	0	0	0	0
Life & Health Insurance	26	7,270	9,198	8,870	9,800	8,163	9,925
Workers' Compensation	676	766	773	851	900	732	679
Cell Phones	148	181	172	58	160	0	0
Facilities Repairs & Maintenance	15,807	29,030	12,962	15,756	20,550	9,958	16,300
Landscape Maintenance	27,993	27,018	31,582	26,264	35,000	26,135	35,000
Miscellaneous	540	1,364	577	1,006	1,500	2,800	2,500
Donation Expenditures	0	4,812	0	0	0	0	0
Uniforms	90	101	0	22	125	268	450
Capital Improvements	0	0	0	0	0	0	0
FACILITIES/GROUNDS TOTAL	63,506	92,872	80,319	78,098	94,404	73,504	95,642
TRANSPORTATION/STREETS DEPARTMENT							
Street Lighting Electricity	4,428	5,219	4,416	4,304	5,600	4,433	5,800
Street, sidewalk Repairs & Maintenance	2,395	1,983	528	1,917	3,500	1,629	3,500
TRANSPORTATION TOTAL	6,823	7,202	4,943	6,220	9,100	6,062	9,300
TRANSFER FUNDS							
Interfund Library Transfer	49,000	54,000	54,000	54,000	54,000	54,000	54,000
Interfund Utility Transfer							520,000
INTERFUND TOTAL	49,000	54,000	54,000	54,000	54,000	54,000	574,000
TOTAL OPERATING BUDGET	3,700,334	4,257,172	4,611,625	4,950,833	5,544,436	4,743,060	6,714,267

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

SANITATION

Salaries: The 2022-23 budget reflects a 5% raise for employees. Funds provide salaries for: four (4) part-time sanitation employees. The Commission authorized a 5% one-time inflation adjustment (not to be added to the base salary) to help the employees in the coming year.

Life and Health Insurance: Funds provide life insurance benefits for four (4) part-time personnel that work more than 20 hours per week. Funding for health insurance is included for the department head. Recommended funding for this line item is \$13,340.

Workers' Compensation: Funds provide for Workers' Compensation insurance for four (4) personnel. Staff requests funding \$6,159.

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 \$8,000.

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 2022-23 budget reflects a 5% raise for employees. Funds provide salaries for: one (1) part-time employee. The Commission authorized a 5% one-time inflation adjustment (not to be added to the base salary) to help the employees in the coming year.

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 **\$2,500**.

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 \$5,800 based on historical costs.

Street, Sidewalk Repairs & Maintenance: Funds provide for minor road repair, sidewalk repairs and minor drainage projects. Recommend funding \$3,500.

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 2022-23 and the transfer helps to provide funding for this. Staff recommends funding \$54,000. The Town will be transferring \$520,000 to the Utility to help to off set the infrastructure improvements.

CAPITAL



*Adopted Budget
Fiscal Year 2021-2022*

CAPITAL PROGRAM OVERVIEW

Funding provides for capital expenditures and capital improvements. Capital outlays which are budgeted include such items as: computers; 2 police vehicles; Town Manager vehicle, ATV; Matrix Edge LPR Camera; CAD/RMS System 3rd of 3 year cost; air conditioning unit at Town Hall, Town Hall generator, renovation of police squad room. 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 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 8/31/22	Adopted Budget FY 9/30/23
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CAPITAL

2017-18 Capital

Police Vehicle	37,350
2017 Honda ATV	6,587
4 in car Cameras	12,321
2 Defibrillators for the ATV's	2,431
Copy Machine	4,073
Desk, credenza, file cabinets	3,150
APC for Dispatch	4,590
Computers: 2 Town Hall, 2 police desktops, upgrades/so	4,227
Body Mc/Charges	2,564
Building Shades	9,727
Inflatable side pouches	781
Town Manager Vehicle	27,573
Restricted for future Vehicle Replacement program	55,500
2-Latitude rugged laptops for police vehicles	5,301

Total Capital Equipment/Vehicles **176,175**

Infrastructure

Various plantings throughout the Town	350
Dispatch Relocation	47,950
Stucco repair/soffits/gutters/roof truss repair/painting	92,392
Design plans for Chambers remodel	1,246
Audubon Bridge Landscaping	8,706
Building Lettering for Town Hall	1,015
Swale project	3,981
Air Conditioning unit replaced at Town Hall	4,342

Total Infrastructure **159,982**

2018-19 Capital Budget

Police Vehicle	36,665
2018 Honda ATV	5,155
Computers: 2 Town hall, 2 police desktops, upgrades/software	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 sound system, pain	290,146
Swale Regrading project	1,923
Signage	3,505
Dispatch Center Relocation	125,752

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

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 8/31/22	Adopted Budget FY 9/30/23
2019-20 Capital Budget							
Police Vehicle			30,406				
2019 Honda ATV w canape			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 foe in car & body cameras				4,765			
AED defibulator for ATV				1,026			
Cintel LPR camera				3,726			
Total Capital Equipment/Vehicles				179,455		-	
Infrastructure							
Sidewalk Replacements				4,108.00			
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 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 8/31/22	Adopted Budget FY 9/30/23
2021-22 Capital Budget							
Police Vehicle					50,248	47,144	
Additional Police Vehicle to fleet					62,653	51,355	
2021 Honda ATV w canopy					8,000	8,847	
CAD/RMS System 3rd of 3 year cost					14,000	14,000	
2 LPR cameras					10,000	10,000	
2 External Defibrillators						1,907	
Copier					8,000		
Telephone System					24,000	3,585	
55" LED digital TV to view cameras in Dispatch						1,738	
Restricted for future Vehicle Replacement program					80,000		
Computers: 2 Town hall, 2 PD Rugged Laptops, half rack, upgrades/software					16,214	7,396	
Total Capital Equipment/Vehicles					273,115	145,972	-
Infrastructure							
Sidewalk Replacements					5,000		
Various plantings throughout the Town					5,000		
Tranquility Park Plantings					2,000		
Air Conditioning unit replaced at Police Dept					7,500	7,772	
Total Infrastructure					19,500	7,772	-
2022-23 Capital Budget							
2023 Police Ford Explorer							50,557
2023 Police Ford Explorer							50,584
Honda ATV w canopy							9,247
2023 Town Manager Ford Ranger							42,724
80W Generator							60,000
File cabinets, 2 office chairs							3,000
5 Matrix Edge LPR cameras for A1A							37,500
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
Infrastructure							
Redesign Lands End Road roundabout							30,000
Renovation of PD squad room							166,684
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
Total Infrastructure							241,984
TOTAL CAPITAL/ INFRASTRUCTURE	336,157	595,808	172,016	183,563	292,615	153,744	593,684
TOTAL GENERAL FUND	4,036,491	4,852,981	4,783,640	5,134,397	5,837,051	4,896,804	7,307,951

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

CAPITAL EQUIPMENT & IMPROVEMENTS

Capital Equipment & Improvements: The cost to fund the proposed capital equipment and infrastructure improvements is **\$593,684** which includes: one (1) police vehicle and equipment **\$50,557**; second police vehicle and equipment **\$50,584**; Town Manager vehicle **\$42,724**; CAD/RMS System 3rd of 3 year cost **\$14,000**; **\$18,088** for computer upgrades/replacements including two (2) desktops, two (2) rugged laptop replacements for the police, and software upgrades; vehicle replacement program restricted for future purchases **\$80,000**; ATV replacement for beach patrol **\$9,247**; Matrix Edge LPR Cameras **\$37,500**; replace air conditioning unit at Town Hall **\$7,800**; landscape planting replacements **\$5,000**; sidewalk repairs **\$5,000**; Townhall generator replacement **\$60,000**; renovation of the Police squad room **\$166,684** .

J. TURNER MOORE MEMORIAL LIBRARY



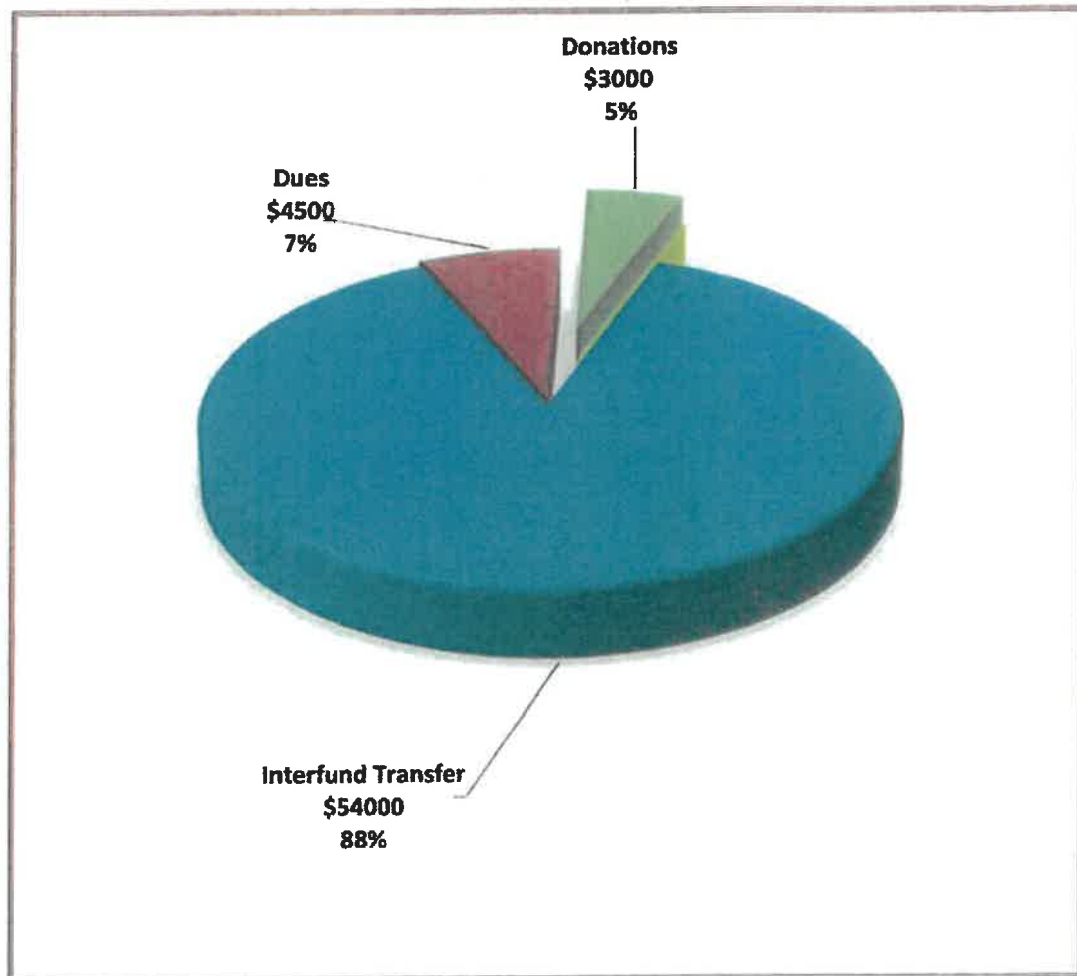
***Adopted Budget
Fiscal Year 2022-2023***

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 in order 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 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted Budget FY 2022	Actual P/E 8/31/22	Adopted Budget FY 2023
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	4,755	5,255	3,080	35	4,200	4,425	4,500
TOTAL CHARGES OF SERVICES	4,755	5,255	3,080	35	4,200	4,425	4,500
MISCELLANEOUS REVENUES							
Donations	5,110	3,280	3,330	0	2,500	5,995	3,000
Community/Recreation Events	3,946	3,006	2,009	0	4,000	0	0
Investment Interest	2	2	2	(24)	3	0	0
Miscellaneous Revenues	0	0	0	0	508	0	0
Fund Raising Donations	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	9,058	6,288	5,341	(24)	7,011	5,995	3,000
TOTAL OPERATING REVENUES	13,813	11,543	8,421	11	11,211	10,420	7,500
OTHER FUNDING SOURCES							
Interfund Transfer	49,000	54,000	54,000	54,000	54,000	54,000	54,000
Appropriated Fund Bal		0	0	0	0	0	0
TOTAL OTHER FUNDING SOURCES	49,000	54,000	54,000	54,000	54,000	54,000	54,000
TOTAL REVENUES/OTHER SOURCES	62,813	65,543	62,421	54,011	65,211	64,420	61,500

REVENUE NOTES/LINE ITEM JUSTIFICATIONS

Dues: Based on the number of members in 2021-22 and the current membership dues, which are \$35 annually for Town residents and \$50 for non-residents. Staff recommends this projection be **\$4,500.**

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 2021-22 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 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted Budget FY 2022	Actual P/E 8/31/22	Adopted Budget FY 2023
Regular Salaries	12,473	12,914	13,395	13,839	16,342	14,075	17,452
Fica/Medicare Taxes	904	943	1,022	953	1,250	940	1,335
Workers' Compensation	2	50	52	57	65	49	60
Unemployment Comp	0	0	0	0	0	0	0
Consulting Fees/Software Support	254	0	0	1,039	950	0	1,000
Telephone/Data Line	1,209	1,692	2,278	2,628	2,300	3,771	2,900
Electric Service	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Solid Waste Fees/Misc	413	398	404	401	425	401	430
Repairs & Maintenance	1,854	5,140	2,634	2,235	2,100	2,245	2,400
Postage	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0
Miscellaneous	522	165	235	181	250	0	250
Small Equipment	0	0	0	0	0	0	0
Library/Community Events	30,978	27,485	14,757	537	28,629	19,463	22,423
Operating/Office Supplies	61	247	37	81	300	225	350
Dues/Subscriptions	99	119	0	0	0	0	0
Books/DVD's/Tapes	6,527	9,792	4,612	4,272	9,500	3,150	10,000
Meetings/Schools/Conferences	29	0	0	300	500	0	300
Travel Meetings/Schools/Conferences	0	0	0	119	0	0	0
Capital Equipment	0	0	0	0	1,000	0	1,000
Strauss Donation Expenditures	30,845	3,092	9,988	0	0	8,581	0
Refurbishment Project & Donations Expenditures							
TOTAL LIBRARY EXPENSES	87,770	63,638	51,014	28,242	65,211	54,500	61,500

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

Regular Salary: The salary reflects the part-time Library Director position at 12 hours per week. The 2022-23 budget reflects a 5.0% 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 \$2,900.

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 \$2,400.

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 \$22,423.

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 \$350.

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 \$10,000.

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.

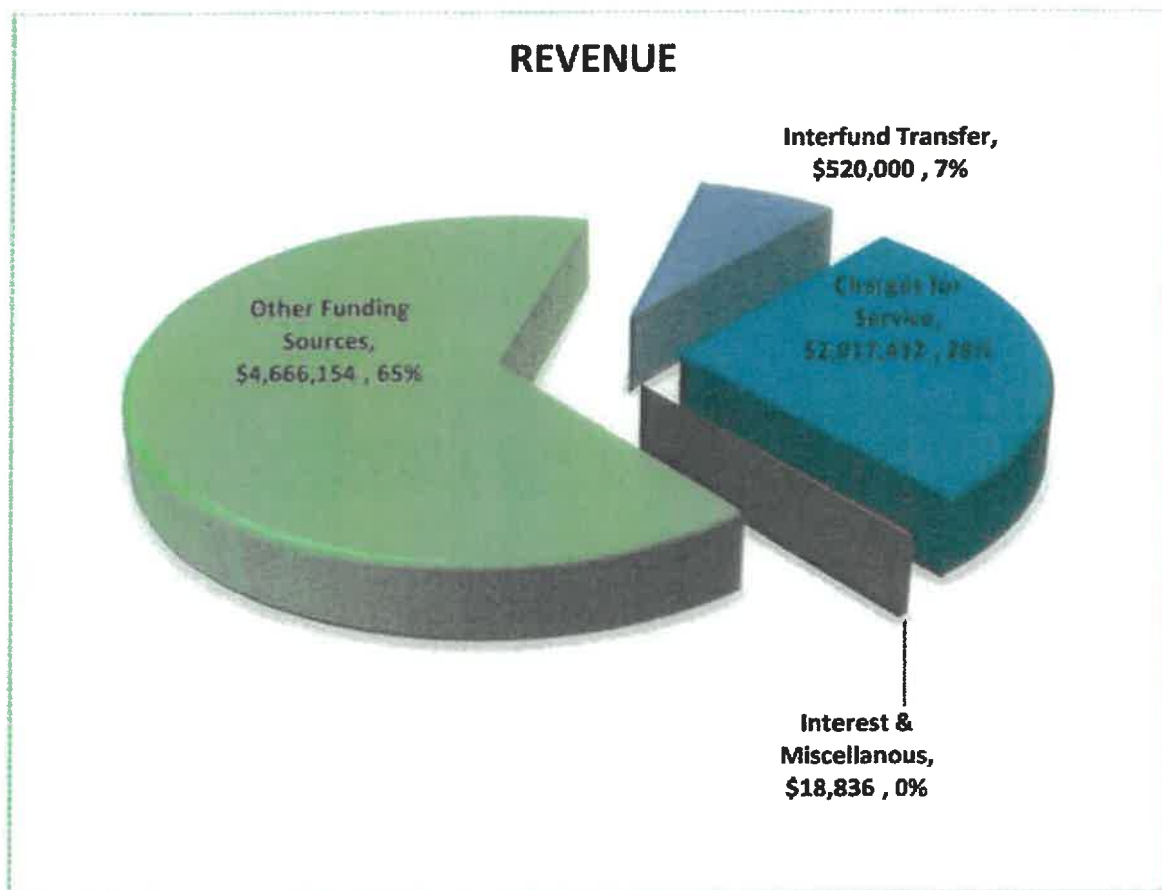
WATER UTILITY



*Adopted Budget
Fiscal Year 2022-2023*

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 \$2,017,432. These revenues include charges to the residents and businesses in Manalapan. The Town Commission authorized the transfer of \$520,000 from the general fund to help offset capital costs. The Utility budget includes several capital projects that include the transmission line capital improvement project totaling \$4,775,000. These charges along with miscellaneous revenues, other funding sources fully fund the \$7,129,888 Utility budget.



UTILITY FUND BUDGET SUMMARY

REVENUES AND OTHER SOURCES

Account Description	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 8/31/22	Adopted Budget FY 2023
Water Sales	2,481,341	2,520,541	2,514,782	1,345,955	1,617,491	1,079,245	1,718,424
Wastewater Sales	230,532	264,239	219,371	150,463	276,137	176,779	289,808
Connection Charges	4,295	1,840	5,200	5,505	4,000	7,476	5,000
Other Income	15,841	8,957	14,611	1,525	2,000	1,825	2,000
Fire Main	2,160	2,160	2,160	480	2,200	480	2,200
Other Income W/W	325	75	0	0	0	0	0
Late Fees/Penalties	19,033	22,878	6,412	7,870	2,500	6,271	6,000
sale of Distribution System	0	0	0	900,000	0	0	0
Interest	0	11	11,597	19,115	11,000	10,009	12,300
Investment Interest Impact	16	22	10	1	15	4	10
Investment Interest Ren & Repl	635	862	411	55	60	155	135
Investment Interest Wastewater	994	1,459	643	85	100	243	241
Interest BB&T Bank	1,454	1,101	146	146	120	121	150
Gain/Sale	0	0	0	5,000	0	0	0
Impact Fees	2,583	1,354	6,770	2,583	0	2,708	0
Other Non Operating Sources	0	0	0	0	4,666,154	0	4,573,620
Transfers In	0	0		0	0	0	520,000
TOTAL REVENUES	2,759,209	2,825,499	2,782,111	2,438,783	6,581,777	1,285,315	7,129,888

REVENUE NOTES/LINE ITEM JUSTIFICATIONS

Water Sales: Sales estimates are based on the consumption by Manalapan customers in 2021-22. A rate study will be conducted during this year. Estimated water sales revenue to be **\$1,718,424**.

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 2021-22. Estimated income is **\$289,808**.

Connection Charges: These are charges for the installation of water meters. Recommend funding this line item at **\$5,000**.

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 **\$6,000**.

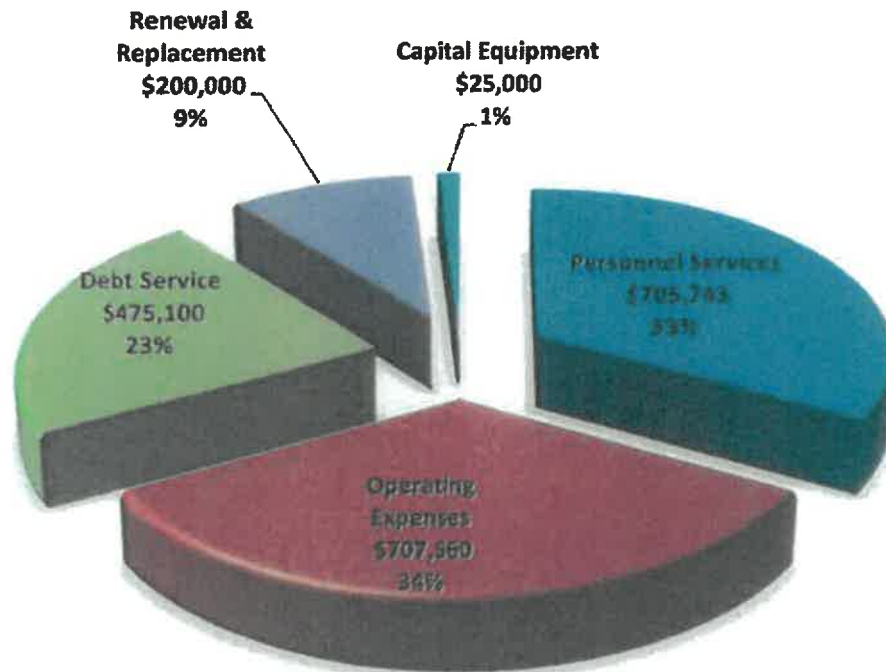
Interest: Interest generated by our renewal and replacement account, which is used for the replacement of water lines, refurbishment of tanks, water plant upgrades, etc. Based on the projected level of reserves next fiscal year and the current interest rate, revenues are projected at **\$12,300**. Interest 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 **\$4,573,620**.

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.

WATER DEPARTMENT OPERATING EXPENSES



UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted Budget FY 2022	Actual P/E 8/31/22	Adopted Budget FY 2023
WATER DEPARTMENT							
Regular Salaries	446,434	435,841	433,463	390,727	417,559	394,949	490,741
Overtime	16,937	16,392	9,934	11,935	16,000	10,200	14,700
Employee Service Award	5,000	0	0	3,125	3,750	3,750	2,500
Fica/Medicare Taxes	35,215	33,478	33,179	31,716	33,454	31,012	38,857
Retirement Contribution	40,721	53,369	50,879	51,338	52,000	53,420	57,000
Life & Health Insurance	126,894	124,464	90,076	84,626	98,702	85,546	101,944
Unemployment Compensation	2,750	0	0	1,403	0	0	0
Workers' Compensation	15,123	17,822	16,201	19,753	17,065	17,917	12,933
457/401A Match	10,560	5,292	2,600	2,600	5,000	3,450	3,600
Professional Services	33,458	72,732	82,818	78,621	45,000	16,023	45,000
Legal Services	8,914	3,101	8,563	5,387	6,000	2,250	4,000
Consultant Fees/Software Support	38,004	26,164	21,418	25,091	26,000	23,114	26,000
Accounting/Audit	11,600	15,427	17,250	17,525	18,000	4,620	21,000
Lab Testing Fees	28,112	28,008	22,053	23,615	24,716	19,416	35,823
Telephone/Data Lines	9,582	10,942	9,487	12,109	13,000	12,088	14,200
Cell Phone/Pager	3,133	2,004	1,582	2,633	3,648	1,878	3,648
Electric Service	107,662	141,629	113,825	115,108	93,200	110,170	117,900
Solid Waste Fees/Misc	3,786	5,615	5,989	3,312	5,350	5,227	6,400
Repairs & Maintenance	92,875	28,739	29,294	31,745	39,500	28,984	39,600
Repair/Maint-Vehicles	4,730	9,056	4,779	2,356	5,000	2,576	3,000
Postage	5,100	3,664	4,886	3,126	3,200	2,346	4,000
Rental/Lease	592	675	2,001	484	1,200	689	1,200
Insurance	69,122	68,589	69,653	75,564	83,957	84,231	95,367
Printing	6,640	6,149	3,767	2,604	3,500	1,922	3,000
Promotional Activities	0	0	0	0	250	0	250
Miscellaneous	884	725	872	10	1,500	1,030	1,500
Small Equipment	2,304	6,452	2,654	632	8,500	1,236	6,500
Legal Ads & Others	1,431	280	0	700	750	193	750
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	3,842	4,072	3,474	2,417	4,000	2,791	1,799
Operating Supplies	39,530	33,752	48,661	39,265	43,200	43,838	35,200
Chemicals	71,338	127,792	123,652	87,998	90,580	110,465	110,000
Uniforms	1,783	3,710	3,123	1,702	3,500	1,587	3,500
Gas & Oil	19,620	24,479	18,811	25,997	20,000	28,222	33,000
Dues, Subscriptions, Licenses	6,264	7,115	6,560	7,137	11,000	6,532	10,000
Educational Assistance	78	0	0	0	0	0	0
Meetings/Schools/Conferences	1,316	1,766	448	2,809	2,125	388	2,100
Travel Meetings/Schools/Confer	667	809	0	0	2,290	319	2,290
Depreciation	0	0	0	0	0	0	0
Amortization	0	0	0	0	0	0	0
Renewal & Replacement	199,402	202,359	146,615	69,990	200,000	58,995	200,000
Capital Equipment	14,834	11,536	4,710	3,386	25,000	3,230	25,000
Capital Improvements	0	0	0	0	0	0	0
Vehicles	0	38,864	36,058	35,769	30,000	30,731	0
Debt Service	475,052	474,648	475,052	475,052	475,100	378,315	475,100
WATER DEPARTMENT	2,025,289	2,111,511	1,968,388	1,813,368	1,996,596	1,647,651	2,113,403

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

WATER DEPARTMENT

Regular Salaries: The 2022-23 budget reflects a 5% raise for employees. Funds provide salaries and on-call pay for one (1) superintendent, three (3) full-time operators, one (1) full-time distribution operator, four (4) part-time operators one (1) Utility/Accounting Clerk and a percentage of the Administrative Assistants salary. The Commission authorized a 5% one-time inflation adjustment (not to be added to the base salary) to help the employees in the coming year.

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 \$57,000.

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 \$101,944.

Workers' Compensation: Funds provide for Workers' Compensation insurance for all personnel. Recommend this line item be budgeted at \$12,933.

457/401A Match Program: The Commission implemented a match program for all full-time employees. The Town will match the contribution the employee makes up to \$5,000 annually. Staff recommends funding \$3,600.

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 \$45,000.

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), Intertel, Intercomp offsite data backup and web site hosting, 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 **\$2,500**.

Accounting/Audit Fee: Funds provide for the Utility Fund portion of the Annual Audit and GASB pronouncement requirements. A total of **\$21,000** 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 **\$35,823**.

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 **\$3,648**.

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 **\$117,900**.

Solid Waste Fees/Misc.: Fees represent the dumpster rental at the plant along with annual disposal fees cost. Funding to be **\$6,400**.

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 **\$39,600**.

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 **\$3,000**.

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 **\$1,200**.

Insurance: Funds provide for insurance premiums for auto, property, general liability, and POL insurance. Funding is proposed at \$95,367.

Printing: Funding for the printing of water bills, envelopes and the CCR report. Proposed funding be reduced to \$3,000.

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 \$6,500.

Legal Ads & Others: Advertising of ordinances, resolutions, and employment, etc. Recommend funding \$750.

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 \$1,799.

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 \$35,200.

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 \$110,000.

Uniforms: Uniforms for all employees. Funding proposed at \$3,500.

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 \$10,000.

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 **\$2,290.**

Renewal & Replacement: This line item is used for equipment repairs and replacements; RO trane replacements/upgrades; rehab clear well transfer pump; RO well abandonment; filter & clear well bldg. pipe refurbishment. Staff recommends funding at **\$200,000.**

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.

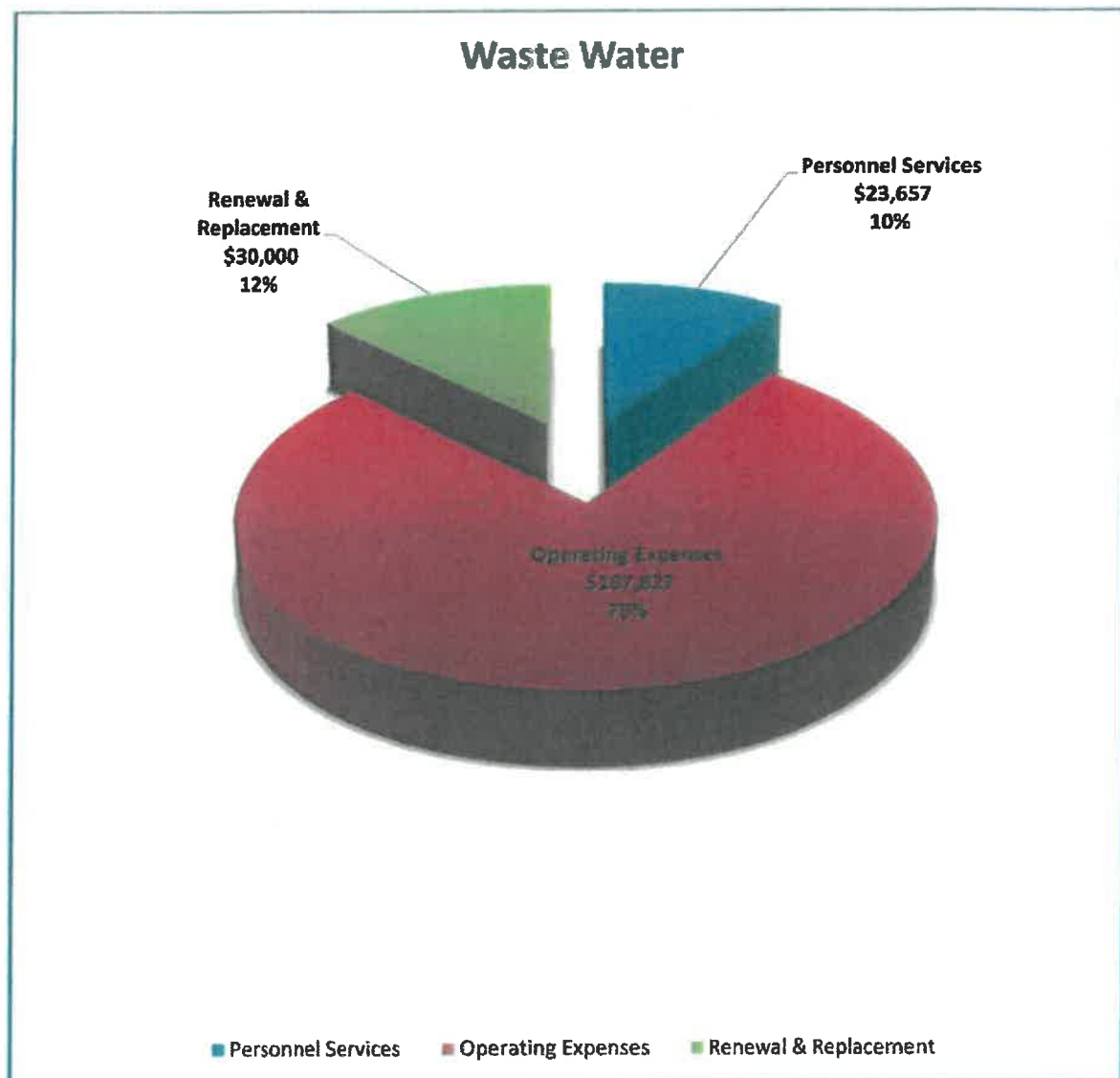
UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted Budget FY 2022	Actual P/E 8/31/22	Adopted Budget FY 2023
EMERGENCY/DISASTER							
Regular Salaries	0	666	500	5,926	0	0	0
Overtime	0	1,692	0	0	0	0	0
Fica/Medicare Taxes	0	180	37	80	0	0	0
Retirement Contribution	0	0	0	0	0	0	0
Operating Supplies	0	0	265	198	0	0	0
Gas and Oil	0	0	0	0	0	0	0
EMERGENCY/DISASTER	0	2,538	802	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 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted Budget FY 2022	Actual P/E 8/31/22	Adopted Budget FY 2023
WASTE WATER DEPARTMENT							
Regular Salaries	13,904	14,550	13,420	13,914	16,703	0	18,725
Overtime	1,307	736	1,368	0	0	0	0
Fica/Medicare Taxes	1,107	1,120	1,105	1,037	1,278	0	1,432
Retirement Contribution	1,077	1,000	2,700	3,000	3,000	3,000	3,500
Professional Fees	8,028	4,724	6,861	17,672	3,500	30,397	45,000
Legal Services	0	0	200	0	500	0	1,000
Accounting/Audit	3,500	0	1,500	0	3,500	0	3,500
Electric Service	10,456	1,465	1,790	1,599	2,500	1,388	2,500
Lake Worth Utilities	71,565	100,531	98,104	98,694	98,000	93,891	109,827
Misc Expense	257	0	0	0	200	0	0
Repairs & Maintenance	22,156	11,973	4,850	5,771	8,000	3,243	8,000
Sewer Administration Fee	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Renewal & Replacement	9,175	4,512	2,827	33,071	30,000	13,585	30,000
Interest Expense	0	0	0	0	0	0	0
WASTE WATER DEPT	160,532	158,611	152,724	192,758	185,181	163,505	241,484
TOTAL OPERATING EXPENSES	2,185,821	2,270,122	2,121,112	2,012,330	2,181,777	1,811,156	2,354,888

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

WASTEWATER DEPARTMENT

Salaries: The 2022-23 budget reflects a 5% raise for employees. Funds provide salaries for one (1) superintendent, three (3) full-time operators, one (1) full-time distribution operator, four (4) 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. The Commission authorized a 5% one-time inflation adjustment (not to be added to the base salary) to help the employees in the coming 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 **\$45,000**.

Legal Services: Funds provide for legal services of the Town Attorney. Request funding remain at **\$1,000**.

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. **\$2,500** 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 **\$109,827**.

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 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted Budget FY 2022	Actual P/E 8/31/22	Adopted Budget FY 2023
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CAPITAL IMPROVEMENTS

Capital Improvements	1,182,892	114,561	73,919	20,400	4,400,000	425,535	200,000
Wellfield Development	0	0	231,483	1,092	0	0	0
Sewer Capital Improvements	11,918	3,421	213,474	56,241	0	70,350	4,575,000
TOTAL CAPITAL COSTS	1,194,810	117,981	518,876	77,734	4,400,000	495,884	4,775,000
TOTAL UTILITY FUND	3,380,631	2,388,103	2,639,988	2,090,064	6,581,777	2,307,040	7,129,888

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.