



PROPOSED BUDGET



Fiscal Year 2019-2020

Town Officials



Mayor

Keith Waters

Commission Members

Vice Mayor Simone Bonutti
Mayor Pro Tem Jack Doyle
Commissioner Clark Appleby
Commissioner Richard Granara
Commissioner Hank Siemon
Commissioner Stewart Satter

Town Manager

Linda A. Stumpf

Town Attorney

Keith Davis

Town Auditors

Nolen, Holt & Miner, P.A.

Department Heads

| | |
|---------------------------------|------------------|
| Police Chief..... | Carmen Mattox |
| Town Clerk..... | Lisa S. Petersen |
| Water Plant Superintendent..... | Brent Watson |



TOWN OF MANALAPAN

600 South Ocean Boulevard, Manalapan, Florida 33462-3398

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

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September 24, 2019

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, 2019 and ending September 30, 2020 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 2019-20 General Fund budget is **\$5,269,650**, which represents a **\$86,721 increase** from the 2018-19 budget. The Library Fund budget is **\$65,212**, which represents a **\$240 decrease** from the 2018-19 budget. The Utility Fund budget is **\$7,040,627** which represents a **\$891,175 increase** from the 2018-19 budget. The Town's assessed valuation for FY 2019 increased by 2.0% to **\$1,380,384,144** from **\$1,353,365,767** in FY 2018-19. The following represents a summary of the General Fund Balance.

| <u>Year</u> | | <u>General Fund Balance at Year End</u> |
|-------------|--|---|
| 9/30/09 | Designated/Reserved Undesignated | \$ 435,294 \$1,440,423 |
| 9/30/10 | Designated/Reserved Undesignated | \$ 27,986 \$1,983,867 |
| 9/30/11 | Restricted Unassigned | \$ 18,674 \$2,168,035 |
| 9/30/12 | Restricted Unassigned | \$ 60,850 \$1,768,702 |
| 9/30/13 | Restricted Unassigned | \$ 121,061 \$1,788,901 |
| 9/30/14 | Restricted Unassigned | \$ 140,504 \$1,797,177 |
| 9/30/15 | Restricted Unassigned | \$ 877,288 \$2,237,366 |
| 9/30/16 | Restricted Unassigned | \$1,018,956 \$2,268,450 |
| 9/30/17 | Restricted Unassigned | \$ 813,795 \$2,535,672 |
| 9/30/18 | Restricted Unassigned | \$ 778,262 \$3,056,952 |
| 9/30/19 | Anticipated Restricted Anticipated Unassigned | \$ 778,262 \$3,056,952 |

Fire/Rescue

The fiscal impact to this year's budget for fire/rescue services will be **\$1,245,714**. This represents an increase of **\$65,627**. 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 2019-20 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 last year 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 has been increased to three (3) officers per shift. The Chief has also reorganized his department. There will be one (1) Sergeant on each shift and two (2) patrolmen. This will provide better coverage to the community along with supervision. Funding for the contracting of security guards for 24/7 at the gatehouse has been included again in this budget. The dispatch center currently was relocated to Town Hall in 2018-19.

Capital Improvements/Equipment

This section will provide highlights of various capital improvements and equipment purchases in the General Fund. The General Fund capital budget for 2019-20 is **\$280,510** which represents a **\$120,141 decrease** from the 2018-19 capital budget. The following detailed summary outlines capital equipment and improvements included within this budget: one (1) police vehicle and equipment **\$33,600**; Dispatch Radio Console **\$16,664**; CAD/RMS System 1st of 3 year cost **\$14,000**; **\$9,500** for computer upgrades/replacements including two (2) desktops at **\$3,600**, two (2) computer replacements for the police at **\$3,600** and software upgrades **\$2,300**; Antenna & Repeater Motorola bundle **\$63,488**; two (2) Arc body cameras **\$3,382**; shredder **\$2,500**; Marine unit electronics & installation **\$1,000**; Speed monitoring device **\$8,876**; vehicle replacement program restricted for future purchases **\$72,000**; ATV replacement for beach patrol **\$8,000**; Swale regrading project **\$25,000**; landscape planting replacements **\$5,000**; sidewalk replacements **\$7,500**.

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 continue 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 **\$7,040,627** which represents an increase of **\$891,175** from the 2018-19 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 has increased by \$880,000 in anticipation of the Manalapan portion of the water distribution improvement project starting along with other capital projects being completed in 2019-20.

Highlights of General Fund Budget

| | |
|---|-------------|
| • Salary-4% raise for union and non-union employees | \$ 49,235 |
| • Contract Zoning Administrator and Code Enforcement Officer Services | \$ 78,000 |
| • Fire Rescue Service provided by PBC | \$1,245,714 |
| • Legal Services including labor attorney | \$ 70,000 |
| • Professional Fees | \$ 55,000 |
| • Insurance(premiums for liability, property and Law Enforcement Liability) | \$ 73,233 |
| • Security guard contract | \$ 213,000 |

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 **\$5,269,650**. This represents an increase in revenues from the 2018-19 budget of \$86,721. The total amount of anticipated revenues for 2019-20 are sufficient to fund the proposed operating expenditures and capital. The unassigned fund balance continues to remain strong.

The **\$4,090,626** in tax revenues generated represents collecting 98% of the Ad Valorem taxes levied.

If the Town adopts the proposed millage rate of **3.0280** the Ad Valorem proceeds would be **\$4,090,626**. Please note the revenue projections of this proposed budget are based on the millage rate of **3.0280** which represents the same rate as in 2018-19, it is considered a tax increase as the assessed value has increased slightly.

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 **\$4,989,140** and capital expenditures of **\$280,510** during the 2019-20 fiscal year. This represents an increase in operating expenditures of **\$206,892** from the 2018-19 budget. Capital expenditures decreased by **\$120,141** from the 2018-19 budget.

Personnel

Staffing levels provide the highest level of service to the community. A 4% raise is proposed for all non-union employees. The PBA contract provides for a 4% raise for union employees. The current three (3) year PBA contract expires on 9/30/20. 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 Lisa 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

**BUDGET SUMMARY
TOWN OF MANALAPAN-FISCAL YEAR 2019-2020**

Millage Per \$1000

General Fund 3.0280

| | GENERAL FUND | LIBRARY FUND | UTILITY FUND | TOTAL BUDGET |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| REVENUES/SOURCES: | | | | |
| TAXES: | | | | |
| Ad Valorem Taxes | 4,090,626 | | | 4,090,626 |
| Sales and Use Taxes | 86,913 | | | 86,913 |
| Franchise Taxes | 65,000 | | | 65,000 |
| Utility Service Taxes | 236,820 | | | 236,820 |
| Business Tax and Permits | 609,600 | | | 609,600 |
| Intergovernmental Revenue | 15,541 | | | 15,541 |
| Charges for Services | 2,000 | 4,200 | 2,832,430 | 2,838,630 |
| Fines and Forfeitures | 1,050 | | | 1,050 |
| Interest | 27,000 | 4 | 3,425 | 30,429 |
| Miscellaneous Revenue | 19,500 | 7,008 | 20,000 | 46,508 |
| Other Financing Sources | 82,000 | 54,000 | 4,184,772 | 4,320,772 |
| Fund Balance/Reserves/Net Assets | 33,600 | | | 33,600 |
| TOTAL REVENUES/SOURCES | \$5,269,650 | \$65,212 | \$7,040,627 | \$12,375,489 |
| EXPENDITURES/USES: | | | | |
| Legislative | 30,000 | | | 30,000 |
| Finance & Administration | 607,982 | | | 607,982 |
| Information Technology | 117,006 | | | 117,006 |
| Public Safety | | | | |
| Police Department | 2,440,493 | | | 2,440,493 |
| Fire/Rescue | 1,245,714 | | | 1,245,714 |
| Physical Environment: | | | | |
| Building, Planning & Zoning | 249,643 | | | 249,643 |
| Sanitation | 120,687 | | | 120,687 |
| Facilities & Grounds Maintenance | 113,116 | | | 113,116 |
| Transportation/Streets | 10,500 | | | 10,500 |
| Library | 54,000 | 65,212 | | 119,212 |
| Water Department | | | 2,217,214 | 2,217,214 |
| Waste Water Department | | | 193,413 | 193,413 |
| Capital Asset Acquisition/Improvements | 280,510 | | 4,630,000 | 4,910,510 |
| Reserves | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES/USES | \$5,269,650 | \$65,212 | \$7,040,627 | \$12,375,489 |

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

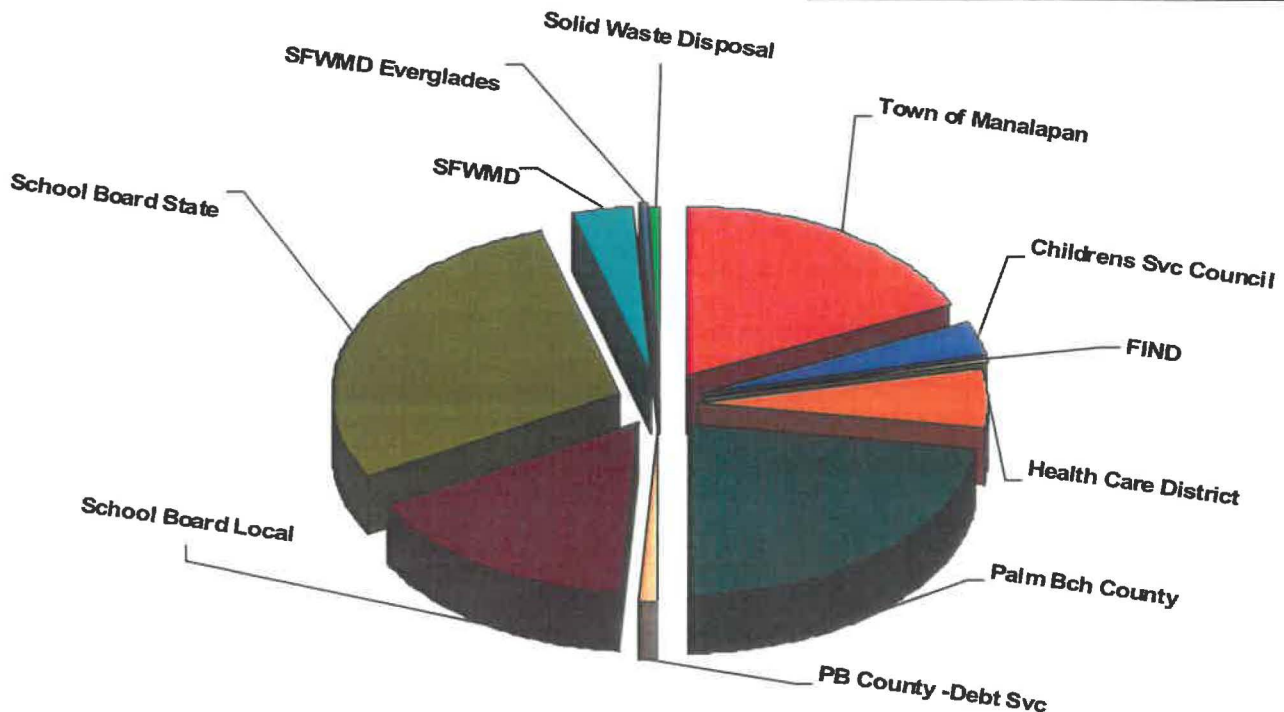
Impact on Taxpayer
Taxable Value \$1,000,000
using Proposed Millages

| <i>Ad Valorem Taxes</i> | <i>Proposed Millage</i> | <i>Amount of Tax</i> | <i>% of Total Tax Bill</i> |
|------------------------------------|-------------------------|----------------------|----------------------------|
| Town of Manalapan | 3.0280 | \$ 3,028.00 | 17.90% |
| Children's Services Council | 0.6497 | \$ 649.70 | 3.84% |
| Florida Inland Navigation District | 0.0320 | \$ 32.00 | 0.19% |
| Health Care District | 0.7261 | \$ 726.10 | 4.29% |
| Palm Beach County | 4.7815 | \$ 4,781.50 | 28.27% |
| Palm Beach County-Debt Service | 0.0765 | \$ 76.50 | 0.45% |
| School Board-Local | 3.2480 | \$ 3,248.00 | 19.20% |
| School Board-State | 3.9160 | \$ 3,916.00 | 23.15% |
| SFWMD-District | 0.1152 | \$ 115.20 | 0.68% |
| SFWMD-Okeechobee Basin | 0.1246 | \$ 124.60 | 0.74% |
| SFWMD-Everglades Construction | 0.0397 | \$ 39.70 | 0.23% |
| | 16.7373 | \$ 16,737.30 | 98.97% |

Non-Ad Valorem Taxes

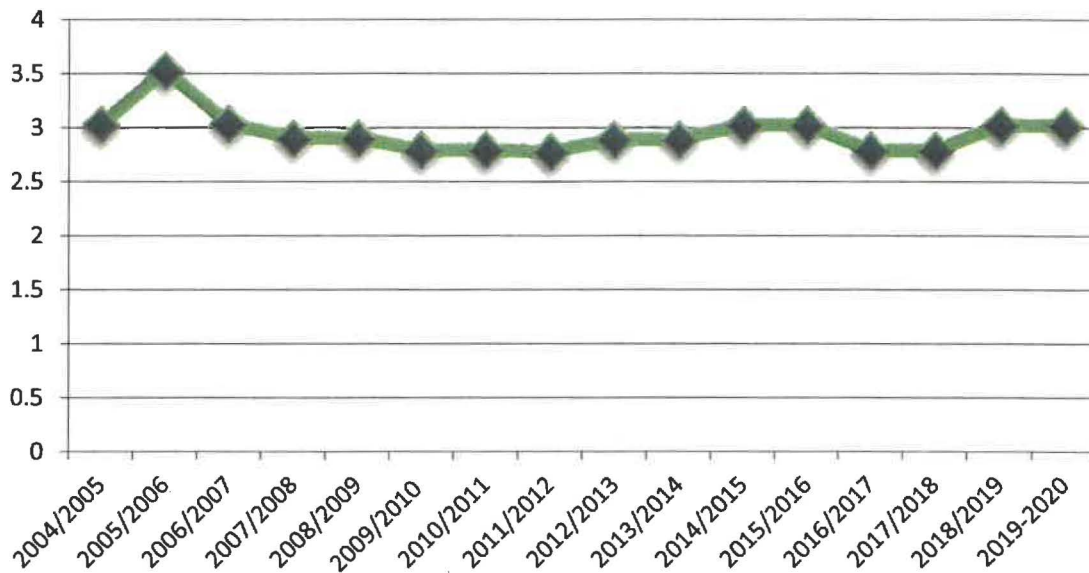
| | | |
|--------------------------------|-----------|-------|
| Solid Waste Authority Disposal | \$ 175.00 | 1.03% |
|--------------------------------|-----------|-------|

| | | |
|-----------------------|---------------------|----------------|
| Total Tax Bill | \$ 16,912.30 | 100.00% |
|-----------------------|---------------------|----------------|



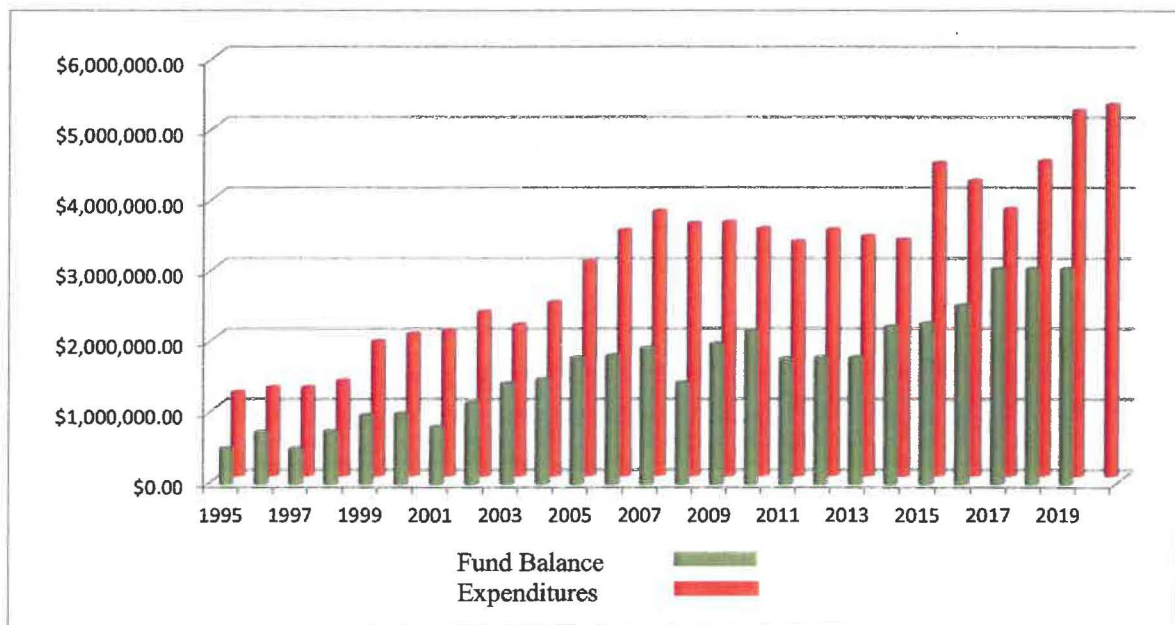
Manalapan Millage rate history

| 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 |



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% |
| Estimate | 2019 | 3,056,952 | 778,262 | 3,835,214 | 5,182,929 | 58.98% |
| Estimate | 2020 | 3,056,952 | 778,262 | 3,835,214 | 5,269,650 | 58.01% |



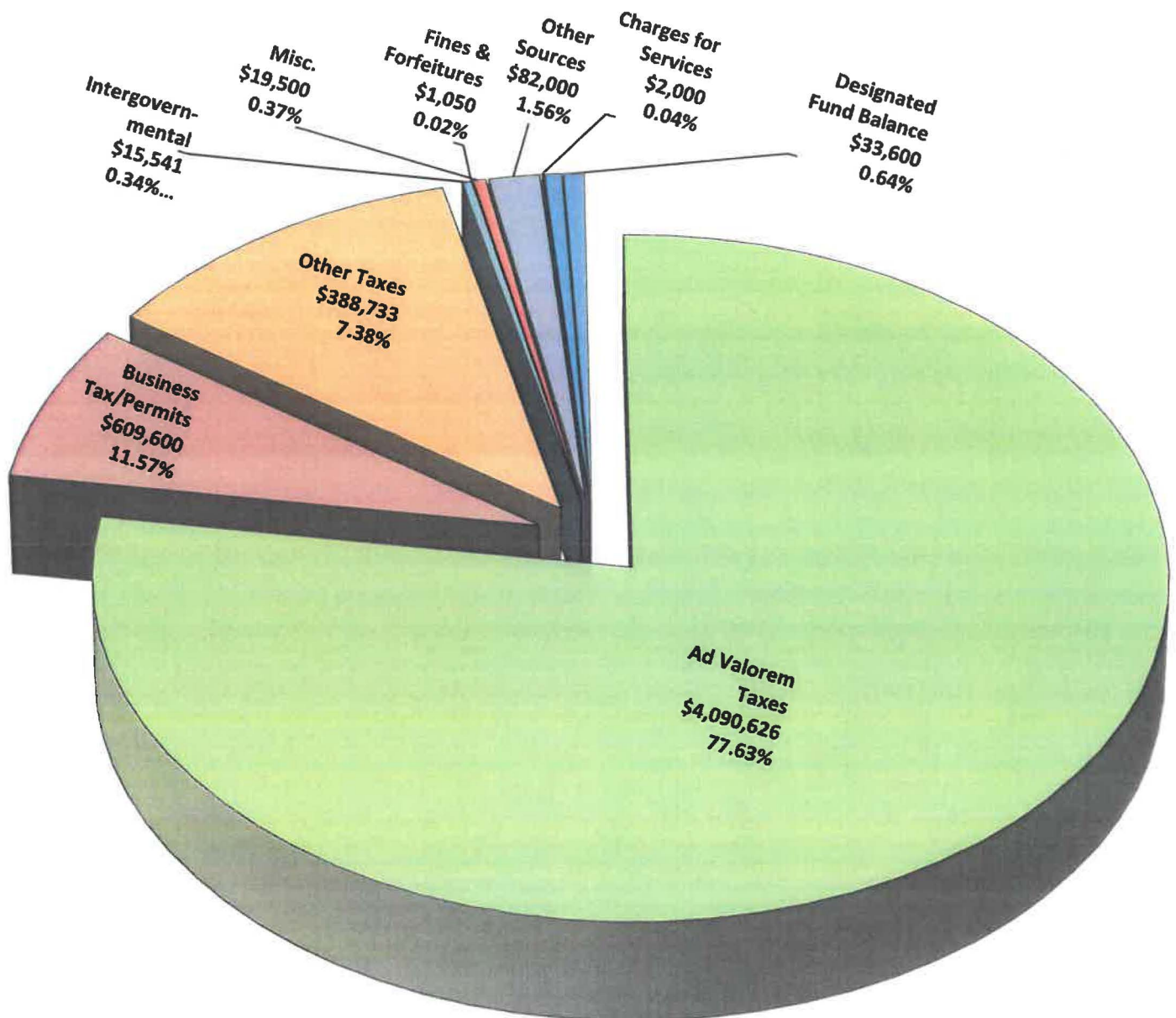
GENERAL FUND



Proposed Budget Fiscal Year 2019-2020

GENERAL GOVERNMENT REVENUE SYNOPSIS

The anticipated General Fund operating revenues are **\$5,269,650**. Of this, **\$4,090,626** is derived from Ad Valorem taxes. The Ad Valorem tax represents 77.63% of the Town's operating revenues. The proposed budget anticipates including the capital projects/improvements that anticipate millage to remain at **3.0280**. The Town's property values increased by 2% this year. Business tax and permit fees are the Town's second largest revenue source. They represent 10.71% of the operating revenues. Other taxes and intergovernmental revenues have increased slightly.



GENERAL FUND BUDGET SUMMARY

REVENUES AND OTHER SOURCES

| Account Description | Actual Y/E 9/30/15 | Actual Y/E 9/30/16 | Actual Y/E 9/30/17 | Actual Y/E 9/30/18 | Adopted Budget FY 2019 | Actual P/E 8/31/19 | Proposed Budget FY 2020 |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------|-----------------------|-------------------------------|
| Real Estate Tax | 2,874,191 | 3,071,648 | 3,114,224 | 3,419,511 | 4,045,130 | 3,957,531 | 4,090,626 |
| Local Option Tax | 18,361 | 18,873 | 19,660 | 19,630 | 20,261 | 18,166 | 19,966 |
| Florida Public Utility | 41,008 | 49,800 | 63,655 | 66,626 | 68,540 | 55,776 | 65,000 |
| Florida Power & Light | 213,810 | 230,996 | 226,416 | 233,776 | 230,000 | 177,194 | 220,000 |
| Gas Utility Tax | 1,668 | 2,253 | 3,385 | 4,089 | 3,500 | 2,312 | 3,500 |
| Local Communications Svc Tax | 15,954 | 14,958 | 12,541 | 13,863 | 13,746 | 12,348 | 13,320 |
| Business Tax- Town | 29,495 | 25,628 | 31,065 | 18,033 | 24,000 | 37,129 | 34,000 |
| Business Tax - Palm Beach County | 4,885 | 7,025 | 1,765 | 2,168 | 2,150 | 2,689 | 2,600 |
| Building Permits | 1,035,466 | 405,615 | 528,331 | 388,790 | 550,000 | 1,045,990 | 570,000 |
| Other Fees/Permits | 4,500 | 6,750 | 6,010 | 5,300 | 6,100 | 1,650 | 2,000 |
| Building Plan Revisions | 9,589 | 3,660 | 3,490 | 5,914 | 4,000 | 715 | 1,000 |
| State Revenue Sharing | 9,235 | 9,498 | 9,906 | 10,249 | 9,725 | 9,709 | 10,741 |
| Alcoholic Beverage | 1,909 | 1,909 | 2,594 | 1,958 | 2,500 | 1,958 | 2,500 |
| One-Half Cent Sales Tax | 31,424 | 32,400 | 32,355 | 33,742 | 42,646 | 29,058 | 34,947 |
| Motor Fuel Tax | 1,121 | 1,827 | 1,883 | 2,194 | 1,000 | 583 | 1,000 |
| Discretionary 1cent Sales Tax | 0 | 0 | 18,600 | 29,940 | 34,231 | 25,985 | 32,000 |
| 911 Reimbursement Dispatch Salary | 8,414 | 0 | 0 | 5,152 | 0 | 0 | 0 |
| Intergovernmental Misc. | 541 | 651 | 886 | 265 | 800 | 91 | 300 |
| Grants | 1,000 | 1,904 | 1,036 | 0 | 1,000 | 0 | 1,000 |
| Hurricane Reimbursement | 0 | 0 | 0 | 7,311 | 0 | 63,228 | 0 |
| \$12.50 Money Reimbursement | 1,266 | 361 | 0 | 0 | 0 | 125 | 0 |
| Fines & Forfeits-Town | 234,144 | 723 | 632 | 291 | 250 | 116 | 250 |
| Fines & Forfeits-PBC | 1,544 | 610 | 1,090 | 482 | 750 | 793 | 800 |
| Disposition Seized Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Interest | 5,158 | 5,849 | 10,726 | 19,301 | 17,000 | 23,204 | 27,000 |
| Contributions Town hall Landscape | 0 | 70,525 | 0 | 0 | 0 | 0 | 0 |
| Contribution Police Restricted | 3,450 | 4,450 | 14,900 | 1,600 | 0 | 2,503 | 0 |
| Contributions | 0 | 0 | 0 | 55,573 | 0 | 0 | 0 |
| 911 Reimbursable Operating | 0 | 16,149 | 0 | 113 | 0 | 0 | 0 |
| Chief Discretionary Donation Fund | 30,600 | 1,500 | 10,100 | 5,000 | 0 | 5,825 | 0 |
| Miscellaneous Revenue | 37,977 | 22,314 | 17,869 | 20,410 | 20,100 | 18,558 | 18,000 |
| Sale of Surplus Equip/Merchandise | 1,531 | 2,200 | 5,250 | 6,500 | 1,500 | 0 | 1,500 |
| 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 | 0 | 2,000 | 1,497 | 4,997 | 2,000 | 2,298 | 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 | 33,600 |
| Prior Yr. Carry Fwd. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REV/OTHER SOURCES | 4,700,241 | 4,094,076 | 4,221,866 | 4,464,778 | 5,182,929 | 5,577,535 | 5,269,650 |

****Property Tax Revenues reflect a Millage rate of 3.0280**
2018-19 millage rate was 3.0280

REVENUE NOTES/LINE ITEM JUSTIFICATIONS

Ad Valorem Tax: The Certificate of Taxable Value (DR420) indicates a current gross taxable value (for operating purposes) of \$1,380,384,144. This is an increase of 2.00% from the prior year's gross taxable value of \$1,353,365,767. The projected revenue for FY 2019-20 is based on a proposed millage rate of **3.0280**. This millage rate is the same as the current year millage rate of 3.0280. Budgeting 98% of the millage rate will generate an estimated **\$4,090,626**.

Local Option Gas Tax: The State provided an estimate for budgetary purposes of **\$19,966**.

Florida Public Utilities: Staff recommends **\$65,000** based on historical 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 - **\$220,000**
- Gas/propane providers - **\$ 3,500**

Local Communications Service Tax: Based on the state's projected revenues, the estimate for next year is **\$13,320**.

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 **\$34,000**, and the County's to be **\$2,600**.

Building Permits: Based on anticipated new building, historical collected revenues the staff recommends budgeting **\$570,000**.

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 **\$2,000**.

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 reducing the budget to **\$1,000**.

State Revenue Sharing: The State provided an estimate for budgetary purposes of **\$10,741**.

Alcoholic Beverage: Based on Town businesses that purchase beverage licenses from the State. Staff recommends budgeting **\$2,500**.

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 is **\$34,947**.

Motor Fuel Tax Rebate: This is a State reimbursement based on our gasoline purchases and is paid quarterly. Recommend budgeting **\$1,000**.

Intergovernmental Miscellaneous: The Town receives quarterly revenue sharing from the Solid Waste Authority. Staff recommends budgeting **\$300**.

Grants: Estimate **\$1,000** for the FDLE Block Grant.

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 **\$32,000**.

Fines & Forfeitures: Recommend funding **\$800** for the Palm Beach County fines line item.

Investment Interest: Based on the projected level of undesignated fund balance and interest rates, next fiscal year revenues are projected at **\$27,000**.

Miscellaneous: Consists of revenue not classified elsewhere including a utility credit of \$8,000 from Palm Beach Fire Rescue. Recommend budgeting **\$18,000**.

Sale of Surplus Equipment: This item represents the sale of a vehicle. Recommend **\$1,500**.

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

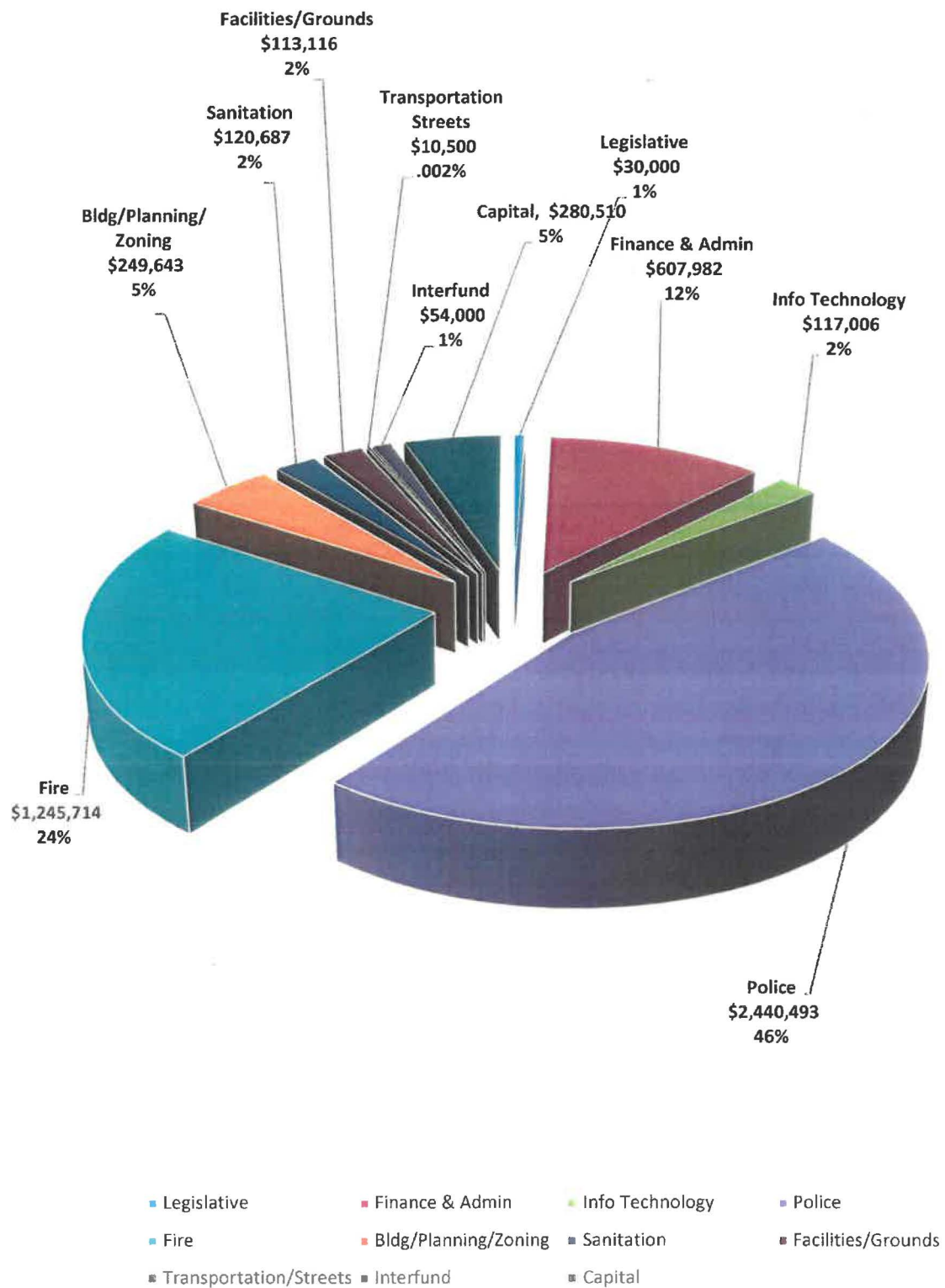
Dispatch Fee: Utility Department contribution toward the dispatch service. Dispatch answers the Utility Department telephone line between 5 p.m. and 8 a.m. and on weekends for water service reports and dispatching emergencies to the water department. Recommend this line item remain at **\$4,000**.

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**.

Restricted for Vehicle Purchases: The Commission established a policy to set aside the future replacement cost annually for vehicles in the fleet. The cost for the vehicle being replaced in this budget year is **\$33,600**.

GENERAL GOVERNMENT EXPENDITURE OVERVIEW



LEGISLATIVE



Proposed Budget
Fiscal Year 2019-2020

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 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 9/30/18 | Adopted Budget FY 9/30/19 | Actual P/E 8/31/19 | Proposed Budget FY 9/30/20 |
|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------|----------------------------------|
|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------|----------------------------------|

LEGISLATIVE EXPENSES

| | | | | | | | |
|------------------------|--------|--------|--------|-------|--------|--------|--------|
| Legal Services | 3,726 | 4,098 | 4,090 | 5,720 | 7,500 | 3,650 | 5,000 |
| Litigation Costs | 27,712 | 17,065 | 15,463 | 0 | 40,000 | 0 | 0 |
| Commission Contingency | 6,129 | 100 | 0 | 2,860 | 15,000 | 16,015 | 25,000 |

| | | | | | | | |
|--------------------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|
| LEGISLATIVE TOTAL | 37,567 | 21,263 | 19,553 | 8,580 | 62,500 | 19,665 | 30,000 |
|--------------------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|

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 will be reduced to **\$5,000**.

Commission Contingency: This line item provides for any unanticipated expenses that develop during the year. Staff recommends funding **\$25,000**.

ADMINISTRATION DEPARTMENT



*Proposed Budget
Fiscal Year 2019-2020*

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 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 9/30/18 | Adopted Budget FY 9/30/19 | Actual P/E 8/31/19 | Proposed Budget FY 9/30/20 |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------|----------------------------------|
| ADMINISTRATION | | | | | | | |
| Executive Salaries | 117,656 | 124,249 | 124,964 | 129,317 | 134,642 | 124,750 | 140,028 |
| Regular Salaries | 90,695 | 94,785 | 87,068 | 93,568 | 100,360 | 95,977 | 110,529 |
| Car Allowance | 4,800 | 4,985 | 4,800 | 55 | 0 | 0 | 0 |
| Employee Service Program | 0 | 0 | 5,000 | 3,750 | 3,750 | 3,750 | 0 |
| FICA/Medicare Taxes | 14,844 | 15,565 | 15,585 | 16,328 | 18,265 | 15,897 | 19,168 |
| Retirement Contribution | 29,400 | 31,878 | 31,314 | 35,673 | 34,890 | 9,449 | 35,000 |
| Life & Health Insurance | 34,834 | 31,465 | 41,971 | 44,925 | 46,355 | 41,795 | 40,934 |
| Workers' Compensation | 324 | 121 | 160 | 168 | 250 | 176 | 238 |
| 457/401A Match Program | 0 | 0 | 10,000 | 11,087 | 15,000 | 13,268 | 15,000 |
| Professional Services | 14,659 | 12,837 | 14,717 | 33,393 | 70,000 | 30,144 | 55,000 |
| Legal Services | 47,237 | 44,596 | 36,195 | 31,052 | 45,000 | 36,386 | 50,000 |
| Codification | 2,094 | 3,675 | 600 | 2,182 | 4,000 | 5,527 | 4,000 |
| Accounting/Audit | 13,070 | 11,565 | 13,450 | 11,600 | 14,000 | 10,950 | 18,000 |
| Cell Phone | 1,320 | 1,265 | 1,265 | 1,320 | 1,320 | 1,320 | 1,320 |
| Electric/Gas Service | 9,696 | 9,038 | 10,663 | 10,562 | 9,000 | 9,312 | 10,200 |
| Equipment Rental | 636 | 721 | 960 | 357 | 725 | 872 | 745 |
| Miscellaneous Repairs & Maintenance | 0 | 0 | 167 | 114 | 500 | 224 | 500 |
| Vehicle Repairs & Maintenance | 0 | 0 | 0 | 125 | 480 | 177 | 500 |
| Printing | 2,693 | 2,646 | 2,255 | 2,480 | 3,100 | 2,080 | 2,900 |
| Newsletter Reproduction | 1,101 | 0 | 1,233 | 0 | 1,000 | 30 | 1,000 |
| Town Directory | 0 | 1,600 | 0 | 1,305 | 1,800 | 0 | 1,800 |
| Promotional Activities | 0 | 0 | 0 | 0 | 0 | 0 | 200 |
| Miscellaneous | 331 | 1,143 | 1,301 | 1,332 | 2,500 | 774 | 2,500 |
| Postage | 1,921 | 1,572 | 1,657 | 698 | 2,500 | 4,351 | 3,500 |
| Insurance | 54,220 | 50,928 | 57,063 | 54,836 | 59,090 | 63,996 | 60,000 |
| Small Equipment | 721 | 236 | 261 | 0 | 1,100 | 603 | 2,550 |
| Legal Ads & Others | 5,953 | 3,334 | 5,208 | 220 | 4,000 | 10,249 | 7,000 |
| Election Costs | 87 | 869 | 439 | 1,232 | 1,500 | 296 | 2,000 |
| Records/Retention/Destruction | 0 | 300 | 1,664 | 300 | 2,600 | 300 | 2,600 |
| Office Supplies | 2,731 | 2,013 | 3,591 | 4,873 | 5,000 | 3,625 | 5,100 |
| Dues & Subscriptions | 5,179 | 5,652 | 5,959 | 7,362 | 6,850 | 5,963 | 7,170 |
| Meetings/Schools/Conferences | 494 | 658 | 911 | 600 | 2,260 | 1,172 | 2,500 |
| Travel Meetings/Schools/Conferences | 1,531 | 1,153 | 2,609 | 0 | 3,500 | 89 | 3,500 |
| Mileage Reimbursement | 2,319 | 1,338 | 1,183 | 0 | 0 | 0 | 0 |
| Capital Equipment | 0 | 0 | 0 | 432 | 1,500 | 1,854 | 2,500 |
| Capital Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADMINISTRATION TOTAL | 460,546 | 460,187 | 484,213 | 501,246 | 596,837 | 495,356 | 607,982 |

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

FINANCE AND ADMINISTRATION

Salaries: The 2019-20 budget reflects a 4% raise for non-union employees. Funds provide for salaries for: Town Manager, Town Clerk and percentage of the accounting clerk's salary.

Retirement Contribution: The Town Commission moved from a defined contribution 401 plan to a defined benefit local pension plan on January 1, 2019. An Actuary has been contracted to help develop the costs. The employee's contribution is 7%. The Town's contribution will fluctuate annually. Recommend line item funding at **\$35,000**.

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 **\$40,934**.

Workers' Compensation: Funds provide for Worker's Compensation insurance for three (2 ½) personnel. Recommend budgeting **\$238**.

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 **\$15,000**.

Professional Services: These funds provide for various projects that require outside consultants such as engineering services and planning services. Staff recommends funding be decreased to **\$55,000** 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).
- **\$10,000** Code of Ordinance review and updates.
- **\$6,000** Comp Plan Review
- **\$10,000** Investment advisor Pension Board
- **\$15,000** Professional fees for start of infrastructure improvements
- 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 **\$50,000**.

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

Accounting/Audit Fee: Funds provide for the General Fund portion of the Annual Audit, GASB standards and implementations. Staff requests funding at **\$18,000**.

Cell Phones: This line item represents cell phone service for two (2) staff at an annual cost of **\$1,320**.

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 **\$10,200**.

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 **\$745**.

Miscellaneous Repairs: Funds provide for the repair and maintenance of general office equipment such as the copy machine, printers and other office equipment. Staff recommends funding at **\$500**.

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

Printing: Funds provide for printing expenses including envelopes, forms and checks along with per copy charges for all other printing. Per copy charges include toner and copier maintenance costs for the copy machine. Staff recommends funding **\$2,900**.

Newsletter Printing: Costs include postage, paper, and per copy charges for production of the newsletter. The newsletter is being produced quarterly. Staff recommends funding **\$1,000**.

Town Directory: This item represents the cost to print the Town directory. Staff recommends funding be **\$1,800**.

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 and misc. hardware expenses (keys, batteries, etc.). Staff recommends funding for this item be **\$2,500**.

Postage: Staff proposes funding **\$3,500** 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 reduced to **\$60,000**.

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 reduced to **\$2,550.**

Legal Ads & Others: Funds provide for advertising costs related to ordinances, zoning changes, employment ads, budget, etc. Staff recommends this budget item be decreased to **\$7,000.**

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 be reduced to **\$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 **\$2,600.**

Office Supplies: This item represents all office supplies needed to operate. Staff recommends funding **\$5,100.**

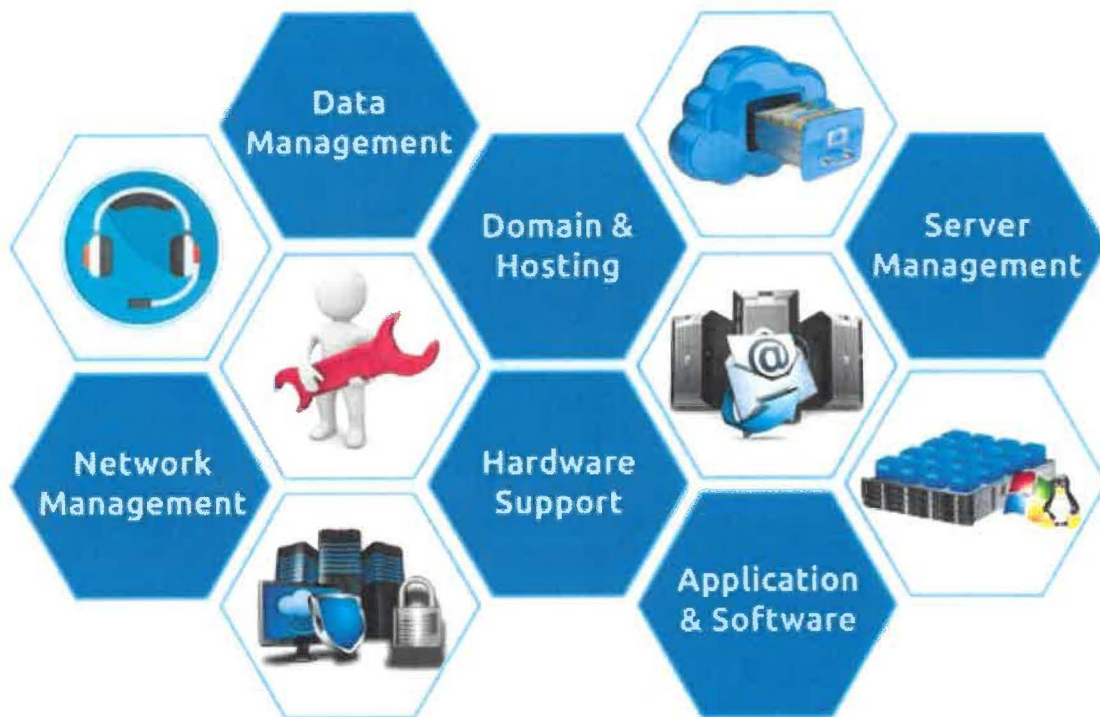
Dues and Subscriptions: Funds provide for membership to various professional organizations for three administrative personnel: PBC League of Cities, Florida League of Cities, Florida City and County Management Assoc., International City Management Association, PBC Clerks Association, International City Clerks Association, Florida Association of City Clerks, Government Finance Officers Association, etc. for a request of **\$7,170.**

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 **\$2,500.**

Travel Meetings/Schools/Conference: This line item includes all travel, lodging and per diem cost related to meetings/schools and conferences. Staff requests funding **\$3,500.**

Capital Equipment: The Town needs to replace several pieces of office furniture and equipment (cost less than \$750 per item). Staff requests the funding for this line item at **\$2,500.**

Information Technology



Proposed Budget
Fiscal Year 2019-2020

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 has been 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 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 9/30/18 | Adopted Budget FY 9/30/19 | Actual P/E 8/31/19 | Proposed Budget FY 9/30/20 |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------|----------------------------------|
| INFORMATION TECHNOLOGY | | | | | | | |
| Professional Services | 1,000 | 0 | 0 | 165 | 1,000 | 4,185 | 2,000 |
| Consulting Fees/Software Support | 51,154 | 52,567 | 37,869 | 53,219 | 71,360 | 47,025 | 70,000 |
| Telephone/Data Lines | 36,610 | 46,245 | 46,112 | 37,270 | 40,032 | 39,374 | 41,856 |
| Equipment Repairs & Maintenance | 5,167 | 879 | 1,500 | 246 | 1,000 | 547 | 1,000 |
| Miscellaneous Expense | 0 | 0 | 13 | 0 | 0 | 0 | 0 |
| Small Equipment | 1,214 | 0 | 398 | 2,358 | 1,500 | 2,541 | 2,000 |
| Operating Supplies | 0 | 75 | 0 | 0 | 150 | 0 | 150 |
| Capital Equipment | 0 | 0 | 2,332 | 0 | 0 | 0 | 0 |
| INFORMATION TECH TOTAL | 95,145 | 99,766 | 88,224 | 93,258 | 115,042 | 93,671 | 117,006 |

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: The Town increased and improved its camera system which has additional annual support costs. Funds are provided for annual software maintenance/license fees for: Node0 managed services computer support \$12,600; Cintel for video surveillance equipment camera support \$15,000; Police Law Institute \$2,220; annual software maintenance/license fees (ABILA) financial, payroll and accounts payable financial \$4,300; website hosting \$1,800; BIS audio recording software support \$1,400; Office 365 exchange online \$1,920; Eagent \$1,680; Live view \$4,440; IMS registration and support \$780; Equature Voice Recorder \$2,525; alarm system for dispatch \$1,000; AED annual maintenance \$1,398; DCP Phone support \$3,240; Leads on line \$1,578; Power DMA \$3,447; Identisystems \$820; Intercomp Disaster recovery \$1,000; Arbitration Body Worn & in car support \$2,527 miscellaneous technical support, maintenance and training funds \$12,000. Funding is proposed at **\$70,000**.

Telephone/Data Line/Wireless: Funds budgeted cover costs for AT&T telephone service \$16,800, service for one (1) T-1 \$5,016; Comcast Internet service \$13,440; long distance service \$1,200; Verizon Air Cards eight (8) \$5,400. Funding proposed at **\$41,856**.

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 \$750 per item) and for software/hardware upgrades. Staff recommends funding at **\$2,000**.

LAW ENFORCEMENT



*Proposed Budget
Fiscal Year 2019-2020*

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 negate 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 staff was increased in 2019 by the Commission to fourteen (14) full time sworn police. This provides three (3) officers per shift which includes supervisor. The department staffing includes the Chief, (4) road patrol Sergeants, ten (10) sworn full time officers, one (1) part time Staff Operations Manager, one (1) part time officer, two (2) full-time dispatchers and five (5) part-time dispatchers. 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 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 9/30/18 | Adopted Budget FY 9/30/19 | Actual P/E 8/31/19 | Proposed Budget FY 9/30/20 |
|---|----------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------|----------------------------------|
| POLICE DEPARTMENT | | | | | | | |
| Officer Salaries | 520,550 | 561,719 | 610,442 | 666,682 | 958,277 | 662,912 | 940,925 |
| Dispatch Salaries | 230,241 | 209,866 | 226,675 | 227,727 | 226,532 | 218,930 | 241,712 |
| Overtime | 45,192 | 40,384 | 25,732 | 95,572 | 60,000 | 115,344 | 65,000 |
| Part Time Police Officers | 33,178 | 23,059 | 15,904 | 44,862 | 49,407 | 38,108 | 50,600 |
| Employee Service Program | 0 | 0 | 10,625 | 3,125 | 1,250 | 0 | 0 |
| FDLE Incentive Pay | 5,838 | 7,370 | 8,035 | 6,995 | 9,520 | 7,034 | 9,000 |
| In Service Training | 5,410 | 7,844 | 11,918 | 12,007 | 18,400 | 12,309 | 23,766 |
| Extra Duty Pay-Reimbursable | 0 | 1,385 | 2,725 | 3,102 | 2,000 | 2,023 | 2,000 |
| FICA/Medicare Taxes | 60,057 | 62,662 | 65,144 | 79,282 | 101,392 | 78,507 | 101,975 |
| Retirement Contrib. | 68,474 | 57,557 | 56,573 | 60,832 | 124,359 | 15,849 | 146,557 |
| Life & Health Insurance | 202,250 | 168,067 | 190,732 | 199,190 | 315,798 | 229,982 | 367,342 |
| Workers' Compensation | 14,880 | 15,268 | 17,448 | 22,707 | 26,059 | 29,863 | 32,928 |
| 457/401A Match Program | 0 | 0 | 8,400 | 21,583 | 45,000 | 22,596 | 25,000 |
| Marine Unit Operations | 0 | 0 | 0 | 2,161 | 5,000 | 3,134 | 5,500 |
| Legal Fees/Union Issues | 101,927 | 87,558 | 16,768 | 3,173 | 2,000 | 20,603 | 15,000 |
| Hiring/Processing Fees | 4,090 | 3,824 | 3,745 | 6,043 | 4,900 | 5,570 | 3,500 |
| Cell Phones/Pagers | 4,814 | 4,823 | 5,037 | 5,184 | 6,340 | 4,789 | 6,620 |
| Dispatch Center Electric | 3,456 | 2,539 | 2,383 | 2,426 | 2,400 | 1,648 | 2,000 |
| Facilities & Equipment Repair & Maintenance | 1,515 | 1,363 | 3,185 | 4,833 | 3,650 | 3,921 | 3,800 |
| Vehicle Repair & Maintenance | 7,446 | 20,603 | 16,433 | 14,579 | 15,000 | 22,549 | 20,000 |
| Radios Repair & Maintenance | 570 | 214 | 511 | 1,448 | 1,640 | 1,673 | 1,640 |
| Dispatch Center Repair/Maintenance | 19,968 | 678 | 231 | 6,621 | 2,150 | 1,222 | 1,800 |
| Dispatch 911 Operations | 7,237 | 1,485 | 1,922 | 279 | 1,500 | 736 | 0 |
| Radio Reimbursable | 2,417 | 2,408 | 8 | 0 | 25 | 0 | 0 |
| Printing | 390 | 0 | 171 | 0 | 500 | 0 | 500 |
| Promotional Activities | 50 | 705 | 225 | 1,545 | 1,000 | 1,081 | 1,800 |
| Miscellaneous | 899 | 1,305 | 1,413 | 1,109 | 1,000 | 1,081 | 1,000 |
| Law Enforcement Liability Insurance | 10,082 | 16,042 | 11,601 | 11,097 | 11,901 | 11,601 | 13,233 |
| Small Equipment | 1,116 | 1,421 | 1,568 | 1,483 | 10,050 | 11,005 | 8,933 |
| Contrib. P/S Restricted Exp | 2,252 | 22,163 | 18,745 | 18,323 | 0 | 0 | 0 |
| Contract Security Services | 0 | 0 | 0 | 0 | 191,000 | 126,936 | 213,000 |
| Fire Arm Supplies | 4,908 | 1,638 | 1,946 | 2,996 | 9,000 | 8,739 | 3,000 |
| Office Supplies | 1,073 | 1,129 | 2,227 | 2,878 | 1,750 | 4,026 | 4,000 |
| Investigative Costs | 164 | 48 | 131 | 124 | 800 | 0 | 800 |
| Uniforms | 4,485 | 5,779 | 5,844 | 8,368 | 8,600 | 10,374 | 8,255 |
| Uniform Maintenance | 448 | 332 | 1,133 | 5,303 | 6,000 | 6,307 | 8,040 |
| Gas & Oil | 12,913 | 13,151 | 16,554 | 18,049 | 20,000 | 18,527 | 20,000 |
| Dues & Subscriptions | 2,700 | 3,160 | 410 | 359 | 3,000 | 2,695 | 3,000 |
| Meetings/Schools/Conferences | 1,816 | 1,091 | 2,556 | 2,231 | 5,500 | 2,800 | 4,500 |
| Travel-Meetings/Schools/Conferences | 769 | 2,059 | 989 | 2,159 | 4,400 | 2,025 | 4,000 |
| Educational Assistance | 1,500 | 707 | 0 | 0 | 500 | 0 | 500 |
| \$2.00 Education | 500 | 500 | 500 | 500 | 500 | 200 | 500 |
| Annual Fitness Program | 0 | 0 | 0 | 0 | 1,750 | 0 | 2,000 |
| Capital Equipment | 0 | 2,537 | 480 | 717 | 1,500 | 0 | 1,500 |
| Additional Cost Defined Benefit | 0 | 0 | 0 | 0 | 100,000 | 0 | 72,467 |
| Chief's Donation Fund | 20,308 | 950 | 4,950 | 54,902 | 0 | 13,352 | 0 |
| Grants Exp-Block | 1,096 | 1,063 | 0 | 0 | 0 | 0 | 0 |
| Grants Exp-Vests | 476 | 1,814 | 1,984 | 2,085 | 2,000 | 4,450 | 2,800 |
| POLICE TOTAL | 1,407,455 | 1,356,914 | 1,374,003 | 1,624,641 | 2,363,350 | 1,724,499 | 2,440,493 |

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

POLICE DEPARTMENT

Salaries: Funds provide for the Police Chief, four (4) Road Patrol Sergeants, (10) sworn full time Police Officers, one (1) part time staff operations manager and one (1) part time Police Officer. Dispatch Salaries: provide for the salaries for two (2) full-time dispatchers and five (5) part-time dispatchers. The three (3) year PBA Contract anticipates a 4% increase this fiscal year. The 2019-20 budget projects a 4% raise for all union and non-union employees.

Overtime: Funds provide for overtime pay for all Police and dispatch personnel whose work-week 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, the full complement of one 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 will be reduced to **\$9,000**.

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 **\$23,766**. The increase is due to the increase in personnel.

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. An Actuary has been contracted to help develop the costs. The employee's contribution is 7%. The Town's contribution will fluctuate annually. Recommend line item funding at **\$146,557**.

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 **\$367,342**.

Workers' Compensation: Funds provide for the department's portion of Workers' Compensation insurance for all eligible employees. Recommend funding at **\$32,928**.

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 **\$5,500**.

Legal Fees/Union Issues: The **\$15,000** budgeted represents the estimated costs associated with legal representation on union and personnel matters. The three (3) year PBA contract expires on 9/30/20. New contract negotiations will begin this year.

Hiring/Processing Fees: This line is for the costs related to employee physicals, drug testing, and psychological testing. Staff recommends funding at **\$3,500**.

Cell Phones: This represents the costs associated with department cell phones and officer stipends for cell phones. Funding is proposed at **\$6,620**.

Gatehouse Electric: Funding to be decreased to **\$2,000** which represents costs for electricity to the Dispatch operations 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 **\$3,800**.

Vehicle Repair and Maintenance: Funds provide for the repair and maintenance of all Police Department vehicles, and two ATV's. A new vehicle is scheduled to be purchased in 2019-20. Staff proposes funding at **\$20,000**.

Radios Repair and Maintenance: Funds provide for radio maintenance. Staff recommends funding **\$1,640**.

Gatehouse Repair & Maintenance: Funds provide for routine maintenance at the Gatehouse. Staff recommends funding remain at **\$1,800**.

Printing: Funds cover cost of printing business cards, parking tickets, ID cards, etc. Staff recommends funding **\$500**.

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 **\$13,233**.

Small Equipment: Funds provide for the purchase of small equipment (cost less than \$750 per item), in-car printer mounts, Brother printers, handcuffs, laptop mounts for each car and an ATV top along with other items for police activities. Staff recommends increasing funding to **\$8,933**.

Contract Security Services: This line item represents the contract for security guards for 24/7 coverage at the gatehouse. Funding is requested at **\$213,000**.

Fire Arm Supplies: This line item includes firearm maintenance and ammunition costs. Funding is increased due to the increased staffing and is requested at **\$3,000**.

Office Supplies: This item represents all office supplies needed to operate the department. Staff recommends funding be at **\$4,000**.

Investigative Supplies: Funding provides for the purchase of crime scene requirements, and crime scene supplies, etc. Staff recommends funding remain at **\$800**.

Uniforms: Funding provides for the purchase of uniforms for seventeen (17) full-time Police Department personnel plus 4-7 part-time employees. Staff recommends funding **\$8,255**.

Uniform Maintenance: Funds provide for the dry cleaning and repairs of all Police Department uniforms. Staff recommends increasing funding to **\$8,040**.

Gas & Oil: Funds for fuel for all police vehicles along with oil changes on the fleet vehicles. Funding proposed at **\$20,000** based on consumption.

Dues & Subscriptions: Funds provide for various professional publications and membership dues for Police Department personnel i.e. Police Chief's Association, Florida PAC, IAPE, IALEIFI and a county charge for Law Enforcement Exchange (LEX). Staff recommends funding **\$3,000**.

Meetings/Schools/Conferences: Funds provided for the professional development, conferences and training of personnel. Staff recommends funding of **\$4,500**.

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 **\$4,000**.

Educational Assistance/Tuition Reimbursement: Line provides funding for financial assistance for employee career development towards an undergraduate and graduate degree. Funding proposed at **\$500**.

\$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 **\$2,000**.

Capital Equipment: Funds provide for small capital purchases under \$750. Funding in the amount of **\$1,500** is requested to replace office equipment.

Cost of Defined Benefit: Funding represents anticipated additional cost to fund the new defined benefit local plan and actuary costs. **\$72,467** has been budgeted.

Vest Grant: Funding represents 50% reimbursement on the purchase of four (4) bullet resistant vests. **\$2,800** has been budgeted.

FIRE/RESCUE



*Proposed Budget
Fiscal Year 2019-2020*

FIRE/RESCUE SYNOPSIS

This department provides the residents and visitors of Manalapan with contracted fire/rescue services provided by Palm Beach County. 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 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 9/30/18 | Adopted Budget FY 9/30/19 | Actual P/E 8/31/19 | Proposed Budget FY 9/30/20 |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------|----------------------------------|
| FIRE/RESCUE DEPARTMENT | | | | | | | |
| Fire Rescue Contract Services | 909,971 | 964,818 | 1,058,124 | 1,127,224 | 1,180,087 | 1,178,465 | 1,245,714 |
| FIRE TOTAL | 909,971 | 964,818 | 1,058,124 | 1,127,224 | 1,180,087 | 1,178,465 | 1,245,714 |

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

FIRE/RESCUE

Fire/Rescue Services: Funds have been budgeted in the amount of **\$1,245,714** 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 \$1,843,763. The South Palm Beach property value times the MSTU millage rate is being used for 2019-20. This reflects an increase of \$65,627 from the 2018-19 charge due to the increase in South Palm Beach's property values and the proposed MSTU.

BUILDING, PLANNING and ZONING



*Proposed Budget
Fiscal Year 2019-2020*

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 Building Official works with the police and the contract Code Enforcement Officer 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 activity associated with emergencies or disasters. There are no funds budgeted in this fiscal year.

GENERAL FUND BUDGET SUMMARY

| Account Description | Actual FY 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 9/30/18 | Adopted Budget FY 9/30/19 | Actual P/E 8/31/19 | Proposed Budget FY 9/30/20 |
|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------|----------------------------------|
|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------|----------------------------------|

BUILDING, PLANNING & ZONING DEPARTMENT

| | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|
| Regular Salaries | 29,302 | 32,145 | 17,664 | 34,529 | 35,738 | 38,021 | 43,264 |
| Employee Service Program | | | 625 | 0 | 0 | 0 | 0 |
| Contract Building Official | 35,150 | 18,238 | 11,050 | 15,615 | 29,120 | 20,148 | 29,120 |
| FICA/Medicare Taxes | 2,242 | 2,459 | 1,399 | 2,574 | 2,734 | 2,786 | 3,310 |
| Retirement Contribution | 0 | 0 | 0 | 143 | 0 | 491 | 6,500 |
| Life Insurance | 89 | 121 | 32 | 0 | 0 | 237 | 24,704 |
| Workers' Compensation | 647 | 41 | 140 | 142 | 210 | 146 | 175 |
| Repairs & Maintenance | 0 | 0 | 0 | 10,710 | 0 | 1,577 | 10,000 |
| Code Enforcement, Zoning Administrator | 11,565 | 33,050 | 43,418 | 45,114 | 74,048 | 45,159 | 78,000 |
| Inspection Services | 41,345 | 43,660 | 32,340 | 21,140 | 48,750 | 31,179 | 48,750 |
| Plan Review Fees | 0 | | 1,450 | 0 | 500 | 0 | 500 |
| Cell Phones/Pagers | 155 | 142 | 155 | 142 | 170 | 142 | 170 |
| Printing/Scanning | 1,742 | 899 | 2,608 | 1,521 | 3,000 | 3,519 | 4,350 |
| Miscellaneous Expense | 0 | 0 | 0 | 0 | 100 | 45 | 100 |
| Small Equipment | 0 | 0 | 0 | 0 | 500 | 0 | 500 |
| Office Supplies | 18 | 11 | 0 | 98 | 200 | 40 | 200 |
| Uniforms | 0 | 44 | 25 | 0 | 0 | 0 | 0 |
| Dues & Subscriptions | 607 | 0 | 0 | 0 | 215 | 0 | 0 |
| Meetings/Schools | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Travel Meetings/Schools/Conferences | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Educational Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Equipment | 0 | 0 | 1,353 | 0 | 750 | 1,228 | 0 |

| | | | | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| BUILDING/PLANNING TOTAL | 122,862 | 130,810 | 112,209 | 131,728 | 196,035 | 144,717 | 249,643 |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|

EMERGENCY/DISASTER

| | | | | | | | |
|-------------------------------|---|---|--------|-----|---|-------|---|
| Regular Salaries | 0 | 0 | 6,033 | 0 | 0 | 220 | 0 |
| Overtime | 0 | 0 | 25,617 | 284 | 0 | 0 | 0 |
| FICA/Medicare Taxes | 0 | 0 | 2,380 | 22 | 0 | 17 | 0 |
| Retirement Contribution | 0 | 0 | 497 | 0 | 0 | 0 | 0 |
| Other Building Maintenance | 0 | 0 | 160 | 0 | 0 | 0 | 0 |
| Grounds Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Solid Waste Fees/Misc. | 0 | 0 | 26,726 | 0 | 0 | 0 | 0 |
| Rental & Leasing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Repairs & Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vehicle Repairs & Maintenance | 0 | 0 | 46 | 0 | 0 | 0 | 0 |
| Miscellaneous Expenses | 0 | 0 | 660 | 0 | 0 | 5,000 | 0 |
| Gas & Oil | 0 | 0 | 183 | 0 | 0 | 0 | 0 |
| Capital Equipment-Vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | |
|---------------------------------|----------|----------|---------------|------------|----------|--------------|----------|
| EMERGENCY/DISASTER TOTAL | 0 | 0 | 62,210 | 306 | 0 | 5,237 | 0 |
|---------------------------------|----------|----------|---------------|------------|----------|--------------|----------|

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

BUILDING, PLANNING & ZONING

Salaries: Funding provides for one Administrative staff. The 2019-20 budget reflects a 4% raise for non-union employees.

Contract Building Official: Funds provide for a part time contract building official twelve (12) hours a week along with additional hours as needed. Funding to remain at **\$29,120**.

Retirement Contribution: The Town Commission moved from a defined contribution 401 plan to a defined benefit local pension plan on January 1, 2019. An Actuary has been contracted to help develop the costs. The employee's contribution is 7%. The Town's contribution will fluctuate annually. Recommend line item funding at **\$6,500**.

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 **\$24,704**.

Workers' Compensation: Funds provide for Workers' Compensation insurance for one (1) personnel. Recommend funding for this line item be **\$175**.

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 **\$10,000**.

Professional Fees: Funding is for contract code enforcement services, contract zoning administrator and consultants as requested by Zcom and Arcom. Staff recommends increasing funding to **\$78,000**.

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 **\$48,750**.

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 **\$170**.

Printing/Scanning: Funds provide for printing of registrations, permit applications, decals, etc. along with the copying of plans. Staff recommends funding at **\$4,350**.

Miscellaneous: Funds provide for various items not included elsewhere in the budget. Staff recommends funding at **\$100**.

Small Equipment: Funds provide for the purchase of small equipment (cost less than \$750 per item). Staff recommends funding at **\$500.**

Office Supplies: This item represents all office supplies needed to operate the department. Staff recommends funding be reduced to **\$200.**

FACILITIES, GROUNDS and SANITATION DEPARTMENTS



*Proposed Budget
Fiscal Year 2019-2020*

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 Town streets with a well planned maintenance management system. This department also ensures 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 be at \$54,000 to provide additional funding for the Library Lecture Series and other community event programs.

The detailed justification is included following the budget summary.

GENERAL FUND BUDGET SUMMARY

| Account Description | Actual FY 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 9/30/18 | Adopted Budget FY 9/30/19 | Actual P/E 8/31/19 | Proposed Budget FY 9/30/20 |
|--|----------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------|----------------------------------|
| SANITATION DEPARTMENT | | | | | | | |
| Regular Salaries | 60,977 | 62,951 | 65,371 | 73,250 | 81,806 | 68,788 | 84,529 |
| Overtime | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Service Program | 0 | 0 | 2,500 | 1,250 | 2,500 | 0 | 0 |
| FICA/Medicare Taxes | 4,665 | 4,816 | 5,157 | 5,016 | 6,449 | 5,073 | 6,466 |
| Retirement Contribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Life & Health Insurance | 244 | 265 | 242 | 335 | 12,650 | 10,435 | 13,791 |
| Workers' Compensation | 3,235 | 2,953 | 3,392 | 4,382 | 5,066 | 5,660 | 4,600 |
| Solid Waste Fees/Misc. | 161 | 150 | 1,081 | 1,131 | 1,200 | 1,418 | 2,500 |
| Vehicle Repairs & Maintenance | 3,350 | 1,628 | 9,277 | 5,826 | 4,000 | 3,436 | 4,000 |
| Gas & Oil | 2,340 | 1,565 | 1,724 | 2,142 | 3,000 | 1,773 | 3,000 |
| Miscellaneous Supplies | 1,035 | 1,135 | 836 | 690 | 1,800 | 978 | 1,800 |
| Capital Equipment-Vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SANITATION TOTAL | 76,007 | 75,463 | 89,580 | 94,022 | 118,472 | 97,561 | 120,687 |
| FACILITIES & GROUNDS MAINTENANCE DEPARTMENT | | | | | | | |
| Regular Salaries | 7,389 | 11,163 | 16,856 | 16,931 | 22,201 | 18,997 | 23,100 |
| Contract Cleaning Service | 7,450 | 6,750 | 0 | 0 | 0 | 0 | 0 |
| FICA/Medicare Taxes | 565 | 854 | 1,289 | 1,295 | 1,698 | 1,958 | 1,767 |
| Retirement Contribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Life & Health Insurance | 22 | 0 | 0 | 26 | 12,375 | 6,670 | 13,791 |
| Workers' Compensation | 647 | 456 | 550 | 676 | 821 | 766 | 773 |
| Cell Phone/Pagers | 148 | 135 | 267 | 148 | 160 | 153 | 160 |
| Facilities Repairs & Maintenance | 6,992 | 8,130 | 12,478 | 15,807 | 14,000 | 23,833 | 25,000 |
| Landscape Maintenance | 27,834 | 27,966 | 27,498 | 27,993 | 34,200 | 26,928 | 46,200 |
| Miscellaneous | 1,981 | 360 | 1,130 | 540 | 2,000 | 1,364 | 2,200 |
| Donation Expenditures | 5,174 | 16,981 | 59,824 | 0 | 0 | 4,812 | 0 |
| Uniforms | 43 | 218 | 60 | 90 | 100 | 101 | 125 |
| Capital Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FACILITIES/GROUNDS TOTAL | 58,245 | 73,013 | 119,952 | 63,506 | 87,555 | 85,581 | 113,116 |
| TRANSPORTATION/STREETS DEPARTMENT | | | | | | | |
| Street Lighting Electricity | 4,055 | 4,223 | 4,382 | 4,428 | 4,900 | 4,865 | 7,000 |
| Street, sidewalk Repairs & Maintenance | 3,772 | 232 | 1,155 | 2,395 | 3,500 | 1,983 | 3,500 |
| TRANSPORTATION TOTAL | 7,827 | 4,455 | 5,537 | 6,823 | 8,400 | 6,848 | 10,500 |
| LIBRARY TRANSFER FUNDS | | | | | | | |
| Interfund Library Transfer | 37,000 | 49,912 | 48,000 | 49,000 | 54,000 | 54,000 | 54,000 |
| INTERFUND TOTAL | 37,000 | 49,912 | 48,000 | 49,000 | 54,000 | 54,000 | 54,000 |
| TOTAL OPERATING BUDGET | 3,212,625 | 3,236,601 | 3,461,605 | 3,700,334 | 4,782,278 | 3,905,599 | 4,989,140 |

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

SANITATION

Salaries: Funds provide for the salary of four (4) part-time sanitation employees. The 2019-20 budget reflects a 4% raise.

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 **\$13,791**.

Workers' Compensation: Funds provide for Workers' Compensation insurance for four (4) personnel. Staff requests funding **\$4,600**.

Solid Waste Fees/Misc.: Funding provides for the disposal of trash and garbage generated by Town residents. Staff recommends budgeting **\$2,500**.

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 **\$4,000**.

Gas & Oil: This line reflects gas and oil purchased for the Town owned sanitation truck. Staff recommends budgeting this item at **\$3,000** 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 **\$1,800**.

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

FACILITIES & GROUNDS MAINTENANCE

Salaries: Funds provide for the salary of one (1) part-time employee. The 2019-20 budget reflects a 4% raise for non-union.

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 **\$13,791**.

Workers' Compensation: Funds provide for Workers' Compensation insurance for one (1) employee. Recommended line item at **\$773**.

Cell Phones: This line item represents cell phone service for one (1) employee at an annual cost of **\$160**.

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 **\$25,000**. 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 **\$46,200**.

Miscellaneous: Funds provide for miscellaneous expenses not budgeted for. Staff recommends this item be funded at **\$2,200**.

Uniforms: Funding is provided in the amount of **\$125** 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 **\$7,000** 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 2019-20 and the transfer helps to provide funding for this. Staff recommends funding **\$54,000**.

CAPITAL



*Proposed Budget
Fiscal Year 2019-2020*

CAPITAL PROGRAM OVERVIEW

Funding provides for capital expenditures and capital improvements. Capital outlays which are budgeted include such items as: computers; police vehicle; ATV; dispatch radio console; CAD/RMS system; antenna & repeater Motorola bundlespeed monitoring device; air conditioning unit at Town Hall. 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 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 9/30/18 | Adopted Budget FY 9/30/19 | Actual P/E 8/31/19 | Proposed Budget FY 9/30/20 |
|--|----------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------|----------------------------------|
| CAPITAL | | | | | | | |
| 2014-15 Capital | | | | | | | |
| 2 LPR Cameras (A1A) | 25,000 | | | | | | |
| Generator | 8,500 | | | | | | |
| Computers 2 Town Hall, 2 police, upgrades/software | 4,021 | | | | | | |
| Dispatcher Server | 11,360 | | | | | | |
| Town hall Server | 11,360 | | | | | | |
| Replace Phone System | 18,731 | | | | | | |
| Police Vehicle | 28,498 | | | | | | |
| Sanitation/Maintenance/Bldg. Truck | 20,468 | | | | | | |
| Total Capital Equipment/Vehicles | 127,939 | | | | | | |
| Infrastructure | | | | | | | |
| Audubon Bridge partial completion cost | 95,439 | | | | | | |
| Regrade Swales | 11,750 | | | | | | |
| ADA Improvements | 77,344 | | | | | | |
| Various Planting Replacements | 3,360 | | | | | | |
| Total Infrastructure | 187,893 | | | | | | |
| 2015-16 Capital | | | | | | | |
| 2 LPR Cameras (Gatehouse) | | 20,308 | | | | | |
| 1 Motorola Hand Held Radio | | | | | | | |
| In Car Radios | | 9,044 | | | | | |
| Folding Machine | | 2,098 | | | | | |
| Postage meter | | 1,019 | | | | | |
| Computer dispatch center | | 2,498 | | | | | |
| Sound Meter | | 2,489 | | | | | |
| Police Vehicle | | 35,860 | | | | | |
| Total Capital Equipment/Vehicles | | 73,316 | | | | | |
| Infrastructure | | | | | | | |
| Audubon Bridge construction & engineering | | 907,614 | | | | | |
| 15 Calusa 10'-12' Tree replacements Audubon Causeway | | | | | | | |
| Landscape Plan Audubon Bridge | | | | | | | |
| Sidewalk Replacements | | 3,860 | | | | | |
| Air Conditioning unit replaced Town Hall | | 4,196 | | | | | |
| Microphone replacement & Sound Board repair | | 3,285 | | | | | |
| Various Planting Replacements | | | | | | | |
| Total Infrastructure | | 918,955 | | | | | |

GENERAL FUND BUDGET SUMMARY

| Account Description | Actual FY 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 9/30/18 | Adopted Budget FY 9/30/19 | Actual P/E 8/31/19 | Proposed Budget FY 9/30/20 |
|--|----------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------|----------------------------------|
| 2016-17 Capital | | | | | | | |
| USA Software SQL Server, software upgrade | | | 8,315 | | | | |
| Primos Proof Surveillance camera | | | 603 | | | | |
| Server (Exchange & remote access) | | | 5,466 | | | | |
| Laptops for vehicles | | | 5,523 | | | | |
| ATV | | | 7,094 | | | | |
| Police Vehicle | | | 33,607 | | | | |
| Total Capital Equipment/Vehicles | | | 60,609 | | | | |
| Infrastructure | | | | | | | |
| Audubon Bridge construction & engineering | | | 165,942 | | | | |
| Landscape Replacement Audubon Bridge | | | 44,891 | | | | |
| Dispatch Center Hurricane Windows/doors | | | 3,300 | | | | |
| Replaced Condenser PD unit | | | 2,864 | | | | |
| AC Unit Town Hall | | | 5,350 | | | | |
| Fuel pump replacement | | | 9,600 | | | | |
| Soffit replacement | | | 5,285 | | | | |
| Hurricane Shutters Town hall | | | 47,000 | | | | |
| Various Planting Replacements | | | 528 | | | | |
| Total Infrastructure | | | 284,759 | | | | |
| 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/software | | | | 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 | | | |

GENERAL FUND BUDGET SUMMARY

| Account Description | Actual FY 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 9/30/18 | Adopted Budget FY 9/30/19 | Actual P/E 8/31/19 | Proposed Budget FY 9/30/20 |
|--|----------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------|----------------------------------|
| 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 | | | | | 36,071 | 35,833 | |
| 2018 Honda ATV | | | | | 8,700 | 5,155 | |
| 4 Body Cameras | | | | | 3,100 | | |
| 1 Defibrillator for patrol vehicle | | | | | 1,225 | | |
| Stalker radar vehicle | | | | | 2,015 | | |
| Desk, credenza, file cabinets | | | | | 4,000 | | |
| Computers: 2 Town hall, 2 police desktops, upgrades/software | | | | | 9,800 | 2,374 | |
| APC for Dispatch | | | | | 9,200 | 9,690 | |
| Server (Exchange & remote access) | | | | | 5,000 | | |
| Depth Finder, electronics & installation | | | | | 2,000 | | |
| LPR, HD Cameras | | | | | 120,000 | 172,500 | |
| Restricted for future Vehicle Replacement program | | | | | 65,500 | | |
| Speed monitoring device | | | | | 4,540 | | |
| Total Capital Equipment/Vehicles | | | | | 271,151 | 225,552 | |
| Infrastructure | | | | | | | |
| Sidewalk Replacements | | | | | 5,000 | | |
| Various plantings throughout the Town | | | | | 5,000 | | |
| Blinds/Office remodel | | | | | | 2,555 | |
| Tranquility Park Plantings | | | | | 2,500 | | |
| Redesign Chambers Dais & upgrade sound system | | | | | 95,000 | 161,926 | |
| Audio Visual upgrade | | | | | | 61,019 | |
| Audubon Bridge plantings | | | | | 2,000 | | |
| Swale Regrading project | | | | | 12,500 | 1,923 | |
| Signage | | | | | | 2,490 | |
| Dispatch Center Relocation | | | | | | 141,502 | |
| Air Conditioning unit replaced at Town Hall | | | | | 7,500 | | |
| Total Infrastructure | | | | | 129,500 | 371,416 | |

GENERAL FUND BUDGET SUMMARY

| Account Description | Actual FY 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 9/30/18 | Adopted Budget FY 9/30/19 | Actual P/E 8/31/19 | Proposed Budget FY 9/30/20 |
|--|----------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------|----------------------------------|
| 2019-20 Capital Budget | | | | | | | |
| Police Vehicle | | | | | | | 33,600 |
| 2019 Honda ATV w canape | | | | | | | 8,000 |
| Dispatch Radio Console | | | | | | | 16,664 |
| CAD/RMS System 1st of 3 year cost | | | | | | | 14,000 |
| Computers: 2 Town hall, 2 police desktops, upgrades/software | | | | | | | 9,500 |
| Boat Lift | | | | | | | - |
| Antenna & Repeater Motorola bundle | | | | | | | 63,488 |
| Arc body cameras (2) | | | | | | | 3,382 |
| Marine unit electronics | | | | | | | 1,000 |
| Shredder | | | | | | | 2,500 |
| Restricted for future Vehicle Replacement program | | | | | | | 72,000 |
| Speed monitoring device | | | | | | | 8,876 |
| Total Capital Equipment/Vehicles | | | | | | | 233,010 |
| Infrastructure | | | | | | | |
| Sidewalk Replacements | | | | | | | 7,500 |
| Various plantings throughout the Town | | | | | | | 5,000 |
| Tranquility Park Plantings | | | | | | | 2,500 |
| Swale Regrading project | | | | | | | 25,000 |
| Air Conditioning unit replaced at Town Hall | | | | | | | 7,500 |
| Total Infrastructure | | | | | | | 47,500 |
| TOTAL CAPITAL/ INFRASTRUCTURE | 315,832 | 992,271 | 345,368 | 336,157 | 400,651 | 596,968 | 280,510 |
| | | | | | | | |
| TOTAL GENERAL FUND | 3,528,457 | 4,228,872 | 3,806,973 | 4,036,491 | 5,182,929 | 4,502,568 | 5,269,650 |

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

CAPITAL EQUIPMENT & IMPROVEMENTS

Capital Equipment & Improvements: The cost to fund the proposed capital equipment and infrastructure improvements is **\$280,510** which includes: one (1) police vehicle and equipment **\$33,600**; Dispatch Radio Console **\$16,664**; CAD/RMS System 1st of 3 year cost **\$14,000**; **\$9,500** for computer upgrades/replacements including two (2) desktops at **\$3,600**, two (2) computer replacements for the police at **\$3,600** and software upgrades **\$2,300**; Antenna & Repeater Motorola bundle **\$63,488**; two (2) Arc body cameras **\$3,382**; shredder **\$2,500**; Marine unit electronics & installation **\$1,000**; Speed monitoring device **\$8,876**; vehicle replacement program restricted for future purchases **\$72,000**; ATV replacement for beach patrol **\$8,000**; Swale regrading project **\$25,000**; landscape planting replacements **\$5,000**; sidewalk replacements **\$7,500**.

J. TURNER MOORE MEMORIAL LIBRARY



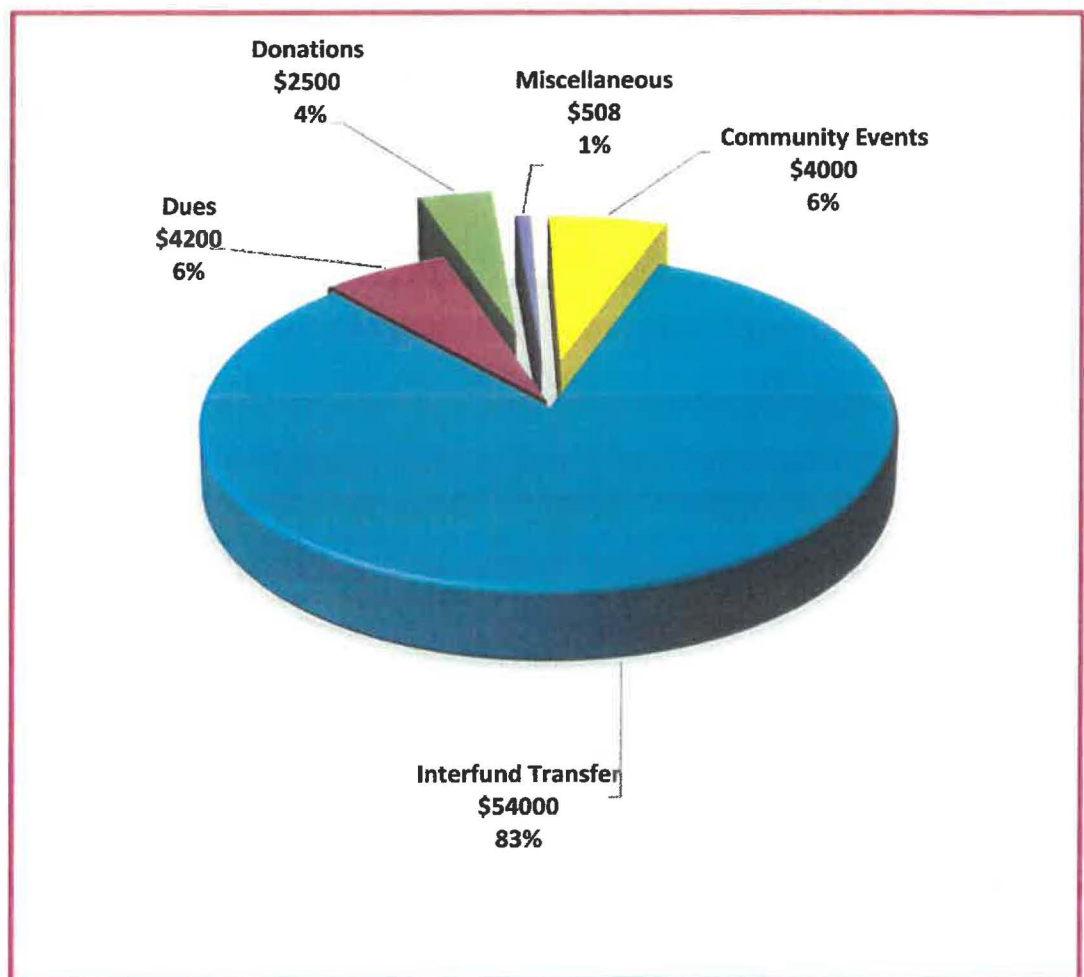
*Proposed Budget
Fiscal Year 2019-2020*

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 2015 | Actual FY 2016 | Actual FY 2017 | Actual FY 2018 | Adopted Budget FY 2019 | Actual P/E 8/31/19 | Proposed Budget FY 2020 |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|-------------------------------|
| OTHER GOVERNMENTAL SOURCES | | | | | | | |
| Intergovernmental Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Strauss Foundation Donation | 100,000 | 150,000 | 0 | 0 | 0 | 0 | 0 |
| TOTAL GOVT OTHER SOURCES | 100,000 | 150,000 | - | - | - | - | - |
| CHARGES FOR SERVICES | | | | | | | |
| Dues | 4,415 | 3,505 | 4,425 | 4,755 | 4,290 | 4,755 | 4,200 |
| TOTAL CHARGES OF SERVICES | 4,415 | 3,505 | 4,425 | 4,755 | 4,290 | 4,755 | 4,200 |
| MISCELLANEOUS REVENUES | | | | | | | |
| Donations | 1,610 | 1,990 | 5,200 | 5,110 | 2,500 | 3,280 | 2,500 |
| Community/Recreation Events | 0 | | 0 | 3,946 | 4,000 | 3,006 | 4,000 |
| Investment Interest | 2 | 2 | 2 | 2 | 4 | 2 | 4 |
| Miscellaneous Revenues | 585 | 291 | 575 | 0 | 658 | 0 | 508 |
| Fund Raising Donations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL MISCELLANEOUS REVENUES | 2,197 | 2,283 | 5,777 | 9,058 | 7,162 | 6,288 | 7,012 |
| TOTAL OPERATING REVENUES | 106,612 | 155,788 | 10,202 | 13,813 | 11,452 | 11,043 | 11,212 |
| OTHER FUNDING SOURCES | | | | | | | |
| Interfund Transfer | 37,000 | 49,912 | 48,000 | 49,000 | 54,000 | 54,000 | 54,000 |
| Appropriated Fund Bal | 0 | | 0 | | 0 | 0 | 0 |
| TOTAL OTHER FUNDING SOURCES | 37,000 | 49,912 | 48,000 | 49,000 | 54,000 | 54,000 | 54,000 |
| TOTAL REVENUES/OTHER SOURCES | 143,612 | 205,700 | 58,202 | 62,813 | 65,452 | 65,043 | 65,212 |

REVENUE NOTES/LINE ITEM JUSTIFICATIONS

Dues: Based on the number of members in 2018-19 and the current membership dues, which are \$35 annually for Town residents and \$50 for non-residents. Staff recommends this projection be **\$4,200.**

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 **\$2,500.**

Miscellaneous: Revenues represent book sales, and other revenues not classified elsewhere in the budget. Recommend the budget remain at **\$508.**

Community/Recreation Events: Yoga and Tai Chi held in the Chambers for several years. There is a \$5.00 fee per person per class. This revenue represents the fees collected to provide this community event along with funds from the sale of the plan-art. Recommend budgeting **\$4,000.**

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 2018-19 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 FE 2015 | Actual FY 2016 | Actual FY 2017 | Actual FY 2018 | Adopted Budget FY 2019 | Actual P/E 8/31/19 | Proposed Budget FY 2020 |
|--|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|-------------------------------|
| Regular Salaries | 10,730 | 11,735 | 11,135 | 12,473 | 13,828 | 11,905 | 14,939 |
| Fica/Medicare Taxes | 780 | 854 | 808 | 904 | 1,058 | 869 | 1,143 |
| Workers' Compensation | 2 | 30 | 33 | 2 | 41 | 50 | 55 |
| Unemployment Comp | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Consulting Fees/Software Support | 1,526 | 1,526 | 1,640 | 254 | 1,550 | 0 | 1,000 |
| Telephone/Data Line | 1,059 | 1,182 | 997 | 1,209 | 1,200 | 1,510 | 1,500 |
| Electric Service | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |
| Solid Waste Fees/Misc | 161 | 150 | 144 | 413 | 425 | 398 | 425 |
| Repairs & Maintenance | 5,226 | 1,707 | 1,709 | 1,854 | 2,000 | 5,028 | 3,000 |
| Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Printing | 0 | 0 | 0 | 0 | 150 | 0 | 100 |
| Miscellaneous | 225 | 118 | 33 | 522 | 450 | 165 | 400 |
| Small Equipment | 230 | 0 | 77 | 0 | 750 | 0 | 750 |
| Library/Community Events | 9,334 | 17,445 | 17,771 | 30,978 | 29,400 | 27,485 | 29,400 |
| Operating/Office Supplies | 299 | 333 | 148 | 61 | 400 | 141 | 400 |
| Dues/Subscriptions | 0 | 58 | 0 | 99 | 100 | 119 | 0 |
| Books/DVD's/Tapes | 5,633 | 6,296 | 7,780 | 6,527 | 9,500 | 8,938 | 9,500 |
| Meetings/Schools/Conferences | 0 | 0 | 0 | 29 | 0 | 0 | 0 |
| Travel Meetings/Schools/Conferences | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Equipment | 0 | 0 | 0 | 0 | 3,000 | 0 | 1,000 |
| Strauss Donation Expenditures | 2,833 | 8,714 | 80,290 | 30,845 | 0 | 3,092 | 0 |
| Refurbishment Project & Donations Expenditures | 820 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL LIBRARY EXPENSES | 40,458 | 51,748 | 124,165 | 87,770 | 65,452 | 61,301 | 65,212 |

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

Regular Salary: The salary reflects the part-time Library Director position at 12 hours per week. The 2019-20 budget reflects a 4.0% raise for non-union employees.

Workers' Compensation: Funds provide for Workers' Compensation Insurance for the Library Director. Recommend funding for this line item **\$55**.

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

Telephone/Data Line/Wireless: Funds budgeted are for shared costs for telephone and Comcast internet service. Funding for this line item **\$1,500**.

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 **\$425**.

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 increasing funding to **\$3,000**.

Printing: Funds provide for expense for copy charges and renewal notices. Staff recommends funding **\$100**.

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 **\$400**.

Small Equipment: This line provides funds for the purchase of small equipment (cost less than \$750 per item). Staff recommends funding at **\$750**.

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 **\$29,400**.

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 **\$400**.

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 **\$9,500**.

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.**

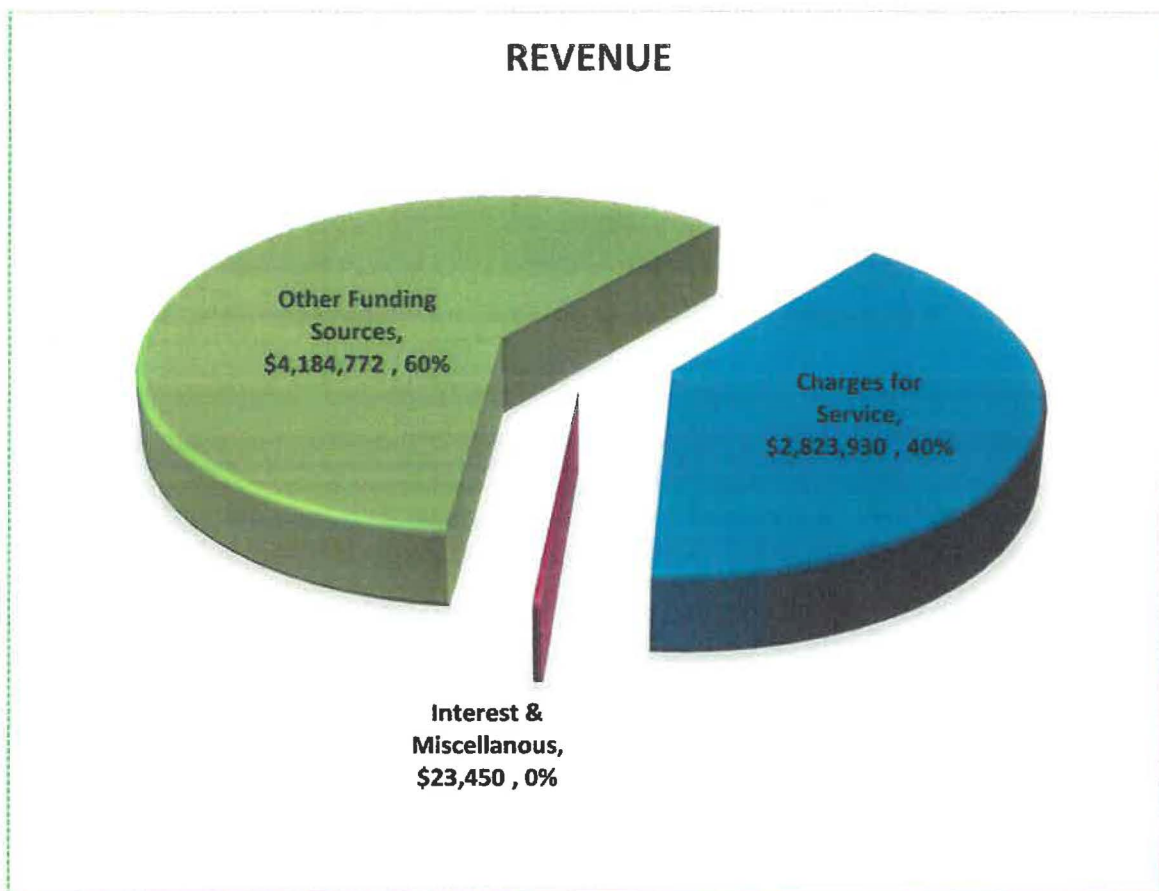
UTILITY FUND



*Proposed Budget
Fiscal Year 2019-2020*

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 \$2,823,930. These revenues include charges to the residents and businesses in Manalapan, along with providing water service in the Town of Hypoluxo. These charges along with miscellaneous revenues, other funding sources fully fund the **\$7,040,627** Utility budget. The Utility budget includes several capital projects that include the transmission line capital improvement project totaling \$4,630,000.



UTILITY FUND BUDGET SUMMARY

REVENUES AND OTHER SOURCES

| Account Description | Actual FY 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 9/30/18 | Adopted Budget FY 9/30/19 | Actual P/E 8/30/19 | Proposed Budget FY 2019 |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------------------------|
| Water Sales | 2,446,673 | 2,337,937 | 1,822,827 | 2,481,341 | 2,471,200 | 1,845,595 | 2,550,086 |
| Wastewater Sales | 246,506 | 170,643 | 157,429 | 230,532 | 230,100 | 207,474 | 270,844 |
| Connection Charges | 5,105 | 590 | 900 | 4,295 | 500 | 1,340 | 800 |
| Other Income | 1,549 | 495 | 3,868 | 15,841 | 3,000 | 8,182 | 7,500 |
| Fire Main | 2,160 | 2,160 | 2,016 | 2,160 | 2,200 | 2,160 | 2,200 |
| Other Income W/W | 12,746 | 14,602 | 267 | 325 | 1,000 | 75 | 1,000 |
| Late Fees/Penalties | 7,444 | 3,486 | 15,859 | 19,033 | 20,000 | 14,082 | 20,000 |
| Meter Audit Refund Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Interest Impact | 2 | 4 | 9 | 16 | 15 | 20 | 25 |
| Investment Interest Ren & Repl | 64 | 177 | 356 | 635 | 400 | 796 | 800 |
| Investment Interest Wastewater | 100 | 277 | 559 | 994 | 675 | 1,357 | 1,300 |
| Interest BB&T Bank | 1,450 | 1,452 | 1,452 | 1,454 | 1,500 | 1,089 | 1,300 |
| Gain/Sale | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impact Fees | 0 | 0 | 0 | 2,583 | 0 | 1,354 | 0 |
| Other Non Operating Sources | 0 | 0 | 0 | 0 | 3,418,862 | 0 | 4,184,772 |
| Fund Balance Unreserved | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 2,723,799 | 2,531,823 | 2,005,542 | 2,759,209 | 6,149,452 | 2,083,523 | 7,040,627 |

REVENUE NOTES/LINE ITEM JUSTIFICATIONS

Water Sales: Sales are estimated to increase slightly over last year's projected sales. Sales estimates are based on the consumption in 2019-20. Estimated water sales revenue to be **\$2,550,086**.

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 2018-19. Estimated income is **\$270,844**.

Connection Charges: These are charges for the installation of water meters. Recommend funding this line item at **\$800**.

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 **\$7,500**.

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

Other Income Waste Water: Staff recommends budgeting **\$1,000**. This represents the annual refund we have received from Lake Worth Utilities for the annual true-up.

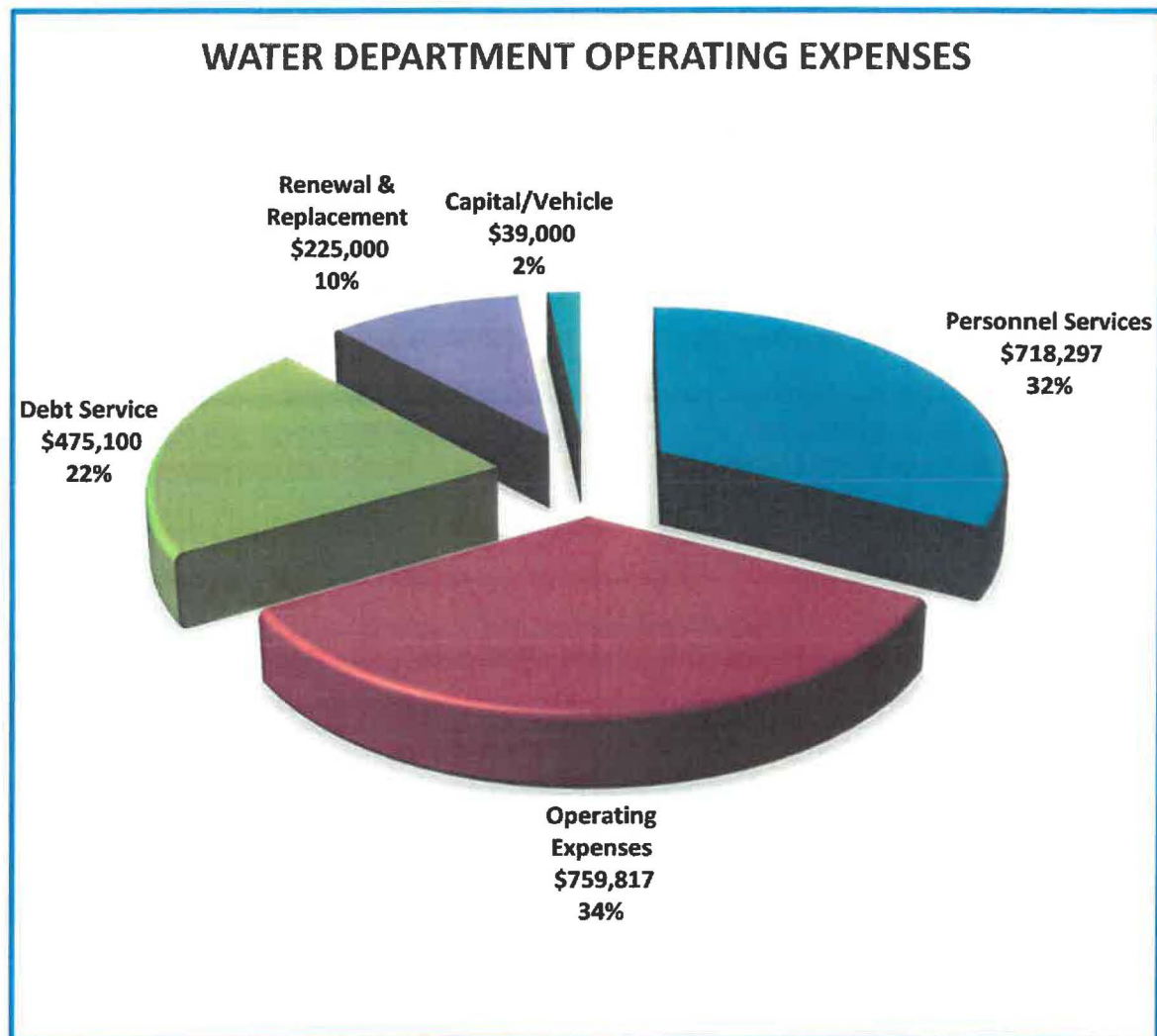
Late Fees/Penalties: Line item produced by Utility billing system for late payments. Recommend funding for this line be **\$20,000**.

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 **\$3,425**. 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 and loan funds for capital improvements to the transmission lines. Staff recommends funding at **\$4,184,772**.

WATER DEPARTMENT EXPENSE OVERVIEW

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



UTILITY FUND BUDGET SUMMARY

EXPENSES

| Account Description | Actual FY 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 2018 | Adopted Budget FY 2019 | Actual P/E 8/30/19 | Proposed Budget FY 2019 |
|----------------------------------|----------------------|----------------------|----------------------|-------------------|------------------------------|-----------------------|-------------------------------|
| WATER DEPARTMENT | | | | | | | |
| Regular Salaries | 379,202 | 365,439 | 432,329 | 446,434 | 486,098 | 405,166 | 460,620 |
| Overtime | 10,479 | 12,307 | 9,283 | 16,937 | 14,000 | 15,709 | 16,000 |
| Employee Service Award | 0 | 0 | 12,500 | 5,000 | 0 | 0 | 0 |
| Fica/Medicare Taxes | 29,459 | 28,027 | 34,375 | 35,215 | 38,257 | 31,130 | 36,461 |
| Retirement Contribution | 35,666 | 31,099 | 32,231 | 40,721 | 54,165 | 8,398 | 50,800 |
| Life & Health Insurance | 82,798 | 86,219 | 97,375 | 126,894 | 146,312 | 124,453 | 125,809 |
| Unemployment Compensation | 0 | 0 | 0 | 2,750 | 0 | 0 | 0 |
| Workers' Compensation | 12,619 | 9,589 | 11,631 | 15,123 | 17,372 | 17,822 | 13,607 |
| 457/401A Match | 0 | 0 | 5,100 | 10,560 | 25,000 | 5,092 | 15,000 |
| Professional Services | 31,486 | 10,998 | 36,194 | 33,458 | 70,000 | 65,760 | 70,000 |
| Legal Services | 4,785 | 3,293 | 45 | 8,914 | 6,000 | 1,450 | 7,000 |
| Consultant Fees/Software Support | 27,767 | 23,097 | 22,881 | 38,004 | 36,400 | 24,725 | 40,000 |
| Accounting/Audit | 13,200 | 16,066 | 13,450 | 11,600 | 16,000 | 12,227 | 18,000 |
| Lab Testing Fees | 32,415 | 27,066 | 30,709 | 28,112 | 35,000 | 24,393 | 34,000 |
| Telephone/Data Lines | 9,911 | 10,948 | 12,353 | 9,582 | 9,180 | 10,453 | 14,040 |
| Cell Phone/Pager | 3,183 | 2,965 | 3,398 | 3,133 | 4,152 | 1,642 | 3,700 |
| Electric Service | 133,510 | 114,308 | 132,433 | 107,662 | 109,440 | 113,949 | 119,592 |
| Solid Waste Fees/Misc | 1,890 | 1,858 | 2,178 | 3,786 | 4,430 | 3,606 | 4,430 |
| Repairs & Maintenance | 40,959 | 51,813 | 38,242 | 92,875 | 73,600 | 28,528 | 72,100 |
| Repair/Maint-Vehicles | 4,827 | 5,314 | 6,678 | 4,730 | 4,160 | 9,056 | 4,000 |
| Postage | 4,908 | 4,113 | 5,490 | 5,100 | 7,000 | 2,914 | 6,600 |
| Rental/Lease | 1,224 | 878 | 1,781 | 592 | 1,240 | 675 | 1,240 |
| Insurance | 70,369 | 68,100 | 66,511 | 69,122 | 70,490 | 68,589 | 71,500 |
| Printing | 8,716 | 6,805 | 4,789 | 6,640 | 6,800 | 5,834 | 6,500 |
| Promotional Activities | 0 | 0 | 0 | 0 | 0 | 0 | 250 |
| Miscellaneous | 331 | 607 | 375 | 884 | 2,000 | 725 | 2,000 |
| Small Equipment | 2,721 | 5,404 | 2,014 | 2,304 | 3,000 | 2,510 | 11,000 |
| Legal Ads & Others | 553 | 0 | 0 | 1,431 | 1,500 | 280 | 1,500 |
| 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 | 2,956 | 2,557 | 2,975 | 3,842 | 4,800 | 3,642 | 4,700 |
| Operating Supplies | 38,815 | 20,021 | 51,321 | 39,530 | 51,000 | 31,416 | 53,740 |
| Chemicals | 74,553 | 63,668 | 73,141 | 71,338 | 76,000 | 112,610 | 111,000 |
| Uniforms | 510 | 807 | 192 | 1,783 | 2,200 | 3,224 | 3,500 |
| Gas & Oil | 18,170 | 15,322 | 16,149 | 19,620 | 20,000 | 23,457 | 20,000 |
| Dues, Subscriptions, Licenses | 6,849 | 6,572 | 6,613 | 6,264 | 10,857 | 7,115 | 11,000 |
| Educational Assistance | 0 | 0 | 0 | 78 | 0 | 0 | 0 |
| Meetings/Schools/Conferences | 877 | 35 | 1,414 | 1,316 | 2,125 | 1,766 | 2,125 |
| Travel Meetings/Schools/Confer | 198 | 550 | 1,245 | 667 | 2,290 | 809 | 2,300 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Renewal & Replacement | 33,746 | 101,092 | 28,140 | 199,402 | 200,000 | 163,717 | 200,000 |
| Capital Equipment | 0 | 6,367 | 2,473 | 14,834 | 25,000 | 11,536 | 25,000 |
| Capital Improvements | 0 | 8,062 | 0 | 0 | 0 | 0 | 0 |
| Vehicles | 31,907 | 0 | 0 | 0 | 31,000 | 38,864 | 39,000 |
| Debt Service | 475,052 | 475,052 | 475,053 | 475,052 | 475,100 | 474,648 | 475,100 |
| WATER DEPARTMENT | 1,690,611 | 1,650,418 | 1,737,061 | 2,025,289 | 2,205,968 | 1,921,889 | 2,217,214 |

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

WATER DEPARTMENT

Regular Salaries: The 2019-20 budget reflects a 4% raise for employees. Funds provide salaries and on-call pay for one (1) superintendent, five (5) full-time operators, four (4) part-time operators one (1) Utility/Accounting Clerk and a percentage of the Administrative Assistants salary. The superintendent reduced the number of full time operators by one (1) this 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 **\$16,000**.

Retirement Contribution: The Town Commission moved from a defined contribution 401 plan to a defined benefit local pension plan on January 1, 2019. An Actuary has been contracted to help develop the costs. The employee's contribution is 7%. The Town's contribution will fluctuate annually. Recommend line item funding at **\$50,800**.

Life & Health Insurance: Funds provide for health, dental and life insurance benefits for seven (7) 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 **\$125,809**.

Workers' Compensation: Funds provide for Workers' Compensation insurance for all personnel. Recommend this line item be budgeted at **\$13,607**.

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 **\$15,000**.

Professional Services: Engineering cost for Mock Roos, Engenuity Group and J.L.A. Geosciences, 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 infrastructures to consider making improvements. Recommend line item budget be **\$70,000**.

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 **\$7,000**.

Consulting/Software Maintenance: Funds are provided for annual software maintenance/license fees (MUNIS) 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 at **\$40,000**.

Accounting/Audit Fee: Funds provide for the Utility Fund portion of the Annual Audit and GASB pronouncement requirements. A total of **\$18,000** 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 **\$34,000**.

Telephone/Data Line: Funds budgeted cover proportionate costs for AT&T telephone service, T-1 service, Comcast internet and long distance calls. Funding requested at **\$14,040**.

Cell Phone: This includes cell phones for six (6) employees and one (1) beeper. Funding requested at **\$3,700**.

Electric Service: This line item has been estimated based on consumption in 2018-19 and rate increases by FP&L. Recommend funding **\$119,592**.

Solid Waste Fees/Misc.: Fees represent the dumpster rental at the plant along with annual disposal fees cost. Funding to be **\$4,430**.

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 **\$72,100**.

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 be reduced to **\$4,000**.

Postage: **\$6,600** has been budgeted 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 **\$1,240**.

Insurance: Funds provide for insurance premiums for auto, property, general liability, and POL insurance. Funding is proposed at **\$71,500**.

Printing: Funding for the printing of water bills, envelopes and the CCR report. Proposed funding be reduced to **\$6,500**.

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 **\$2,000**.

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 funding be at **\$11,000**.

Legal Ads & Others: Advertising of ordinances, resolutions, and employment, etc. Recommend funding **\$1,500**.

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 **\$4,700**.

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 **\$53,740**.

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 increased to **\$111,000**.

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 **\$20,000** based on anticipated consumption.

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 **\$11,000**.

Meeting/Schools/Conferences: Funds provide for professional development seminars, classes, licensing and conferences. Staff recommends funding **\$2,125**.

Travel Meetings/Schools/Conference: This line item includes all travel, lodging and per diem costs related to meetings/schools and conferences. Staff recommends funding **\$2,300**.

Renewal & Replacement: This line item is used for equipment repairs and replacements; filter replacements, cartridges and accessories, pump replacements, instrumentation, filter media, online Turbidity analyzer, free ammonia analyzer and a recirculation pump degasifier. Staff recommends funding at **\$200,000**.

Capital Equipment: Funding of **\$25,000** requested for filter & clearwell bldg. & pipe refurbishment.

Vehicle: Funding of **\$39,000** requested to purchase an excavator with trailer.

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.

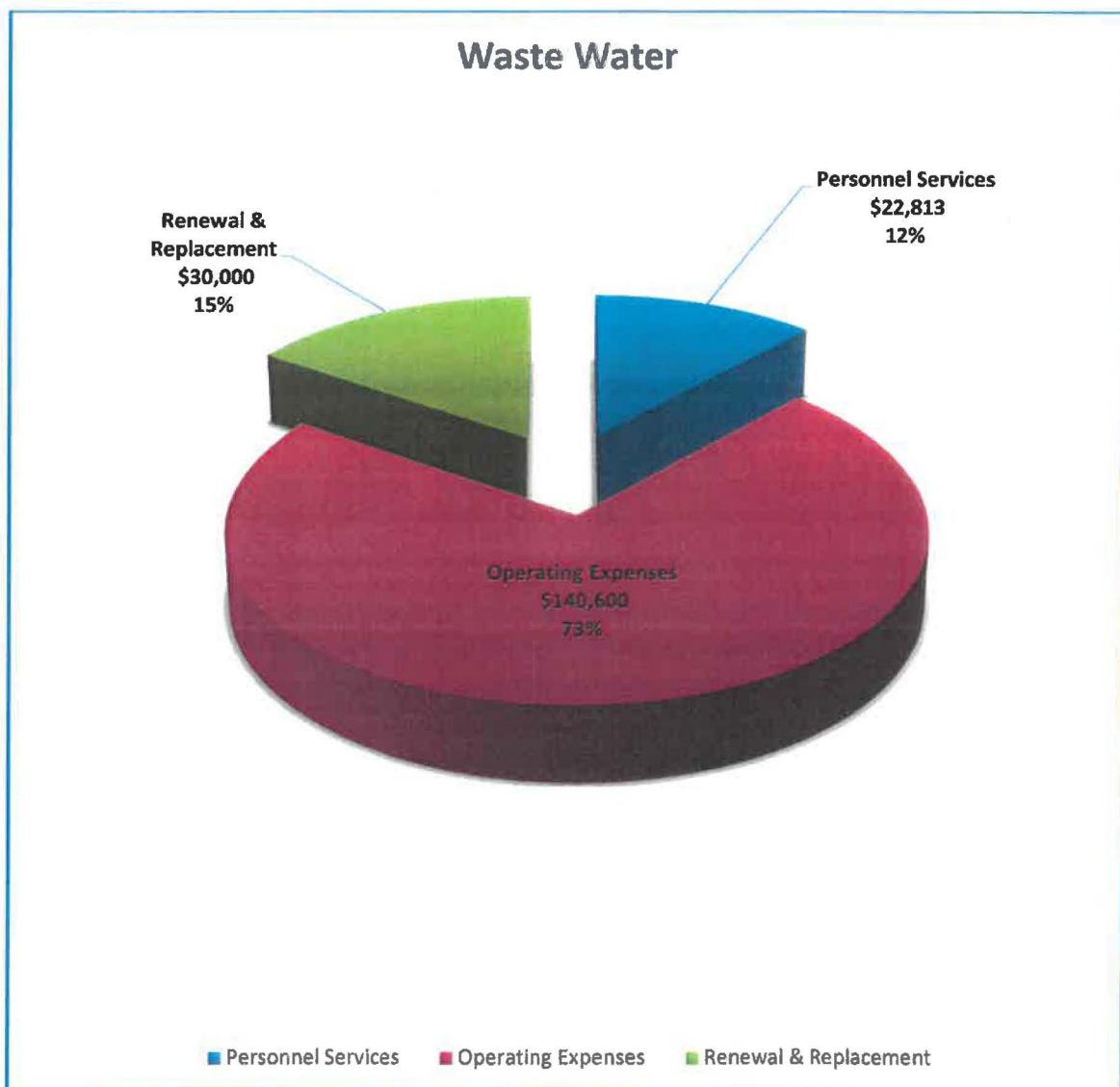
UTILITY FUND BUDGET SUMMARY

EXPENSES

| Account Description | Actual FY 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 2018 | Adopted Budget FY 2019 | Actual P/E 8/30/19 | Proposed Budget FY 2019 |
|---------------------------|----------------------|----------------------|----------------------|-------------------|------------------------------|-----------------------|-------------------------------|
| EMERGENCY/DISASTER | | | | | | | |
| Regular Salaries | 0 | 0 | 1,626 | 0 | 0 | 0 | 0 |
| Overtime | 0 | 0 | 3,911 | 0 | 0 | 0 | 0 |
| Fica/Medicare Taxes | 0 | 0 | 421 | 0 | 0 | 0 | 0 |
| Retirement Contribution | 0 | 0 | 153 | 0 | 0 | 0 | 0 |
| Operating Supplies | 0 | 0 | 270 | 0 | 0 | 0 | 0 |
| Gas and Oil | 0 | 0 | 1,048 | 0 | 0 | 0 | 0 |
| EMERGENCY/DISASTER | 0 | 0 | 7,429 | 0 | 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 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 2018 | Adopted Budget FY 2019 | Actual P/E 8/30/19 | Proposed Budget FY 2019 |
|-------------------------------------|----------------------|----------------------|----------------------|-------------------|------------------------------|-----------------------|-------------------------------|
| WASTE WATER DEPARTMENT | | | | | | | |
| Regular Salaries | 14,345 | 13,362 | 14,560 | 13,904 | 19,910 | 14,550 | 18,600 |
| Overtime | 0 | 0 | 0 | 1,307 | 0 | 736 | 0 |
| Fica/Medicare Taxes | 1,070 | 995 | 1,091 | 1,107 | 1,523 | 1,120 | 1,423 |
| Retirement Contribution | 1,173 | 1,358 | 1,184 | 1,077 | 2,167 | 0 | 2,790 |
| Professional Fees | 0 | 5,955 | 0 | 8,028 | 3,500 | 3,128 | 3,500 |
| Legal Services | 124 | 180 | 0 | 0 | 1,000 | 452 | 1,000 |
| Accounting/Audit | 4,000 | 3,500 | 0 | 3,500 | 3,500 | 0 | 3,500 |
| Electric Service | 443 | 1,222 | 3,017 | 10,456 | 4,500 | 1,291 | 3,000 |
| Lake Worth Utilities | 65,499 | 68,246 | 69,724 | 71,565 | 89,183 | 93,771 | 96,400 |
| Misc Expense | 442 | 0 | 200 | 257 | 200 | 0 | 200 |
| Repairs & Maintenance | 13,168 | 9,848 | 7,517 | 22,156 | 20,000 | 11,973 | 15,000 |
| Sewer Administration Fee | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| Renewal & Replacement | 0 | 13,952 | 0 | 9,175 | 30,000 | 0 | 30,000 |
| Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WASTE WATER DEPT | 118,264 | 136,618 | 115,293 | 160,532 | 193,483 | 145,021 | 193,413 |
| TOTAL OPERATING EXPENSES | 1,808,875 | 1,787,036 | 1,859,783 | 2,185,821 | 2,399,452 | 2,066,910 | 2,410,627 |

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

WASTEWATER DEPARTMENT

Salaries: Funds provide salaries for one (1) superintendent, five (5) full-time operators, 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.

Retirement Contribution: The Town Commission moved from a defined contribution 401 plan to a defined benefit local pension plan on January 1, 2019. An Actuary has been contracted to help develop the costs. The employee's contribution is 7%. The Town's contribution will fluctuate annually. The wastewater fund is charged for one pay period a year. Recommend line item funding at **\$2,790**.

Professional Fees: These funds are provided for projects that require outside consultants such as engineering services, planning services, feasibility studies, etc. Funding recommended at **\$3,500**.

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. **\$3,000** is budgeted.

Lake Worth Utilities: Charges for this service vary greatly from year to year. Charges are calculated by a per gallon charge, as well as a pass through charge for capacity. The pass through charge is being paid by the Eau Palm Beach. Budget proposed at **\$96,400**.

Repairs & Maintenance: General maintenance to lift station, Roto-Rooter, pipe maintenance, some valve replacement, general painting, etc. Staff recommends funding **\$15,000**.

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 9/30/15 | Actual FY 9/30/16 | Actual FY 9/30/17 | Actual FY 2018 | Adopted Budget FY 2019 | Actual P/E 8/30/19 | Proposed Budget FY 2019 |
|---------------------|----------------------|----------------------|----------------------|-------------------|------------------------------|-----------------------|-------------------------------|
|---------------------|----------------------|----------------------|----------------------|-------------------|------------------------------|-----------------------|-------------------------------|

CAPITAL IMPROVEMENTS

| | | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Capital Improvements | 118,576 | 41,787 | 107,431 | 1,182,892 | 3,600,000 | 24,009 | 4,400,000 |
| Wellfield Development | 0 | 0 | 0 | 0 | 0 | 0 | 100,000 |
| Sewer Capital Improvements | 0 | 11,910 | 143,385 | 11,918 | 150,000 | 0 | 130,000 |
| TOTAL CAPITAL COSTS | 118,576 | 53,697 | 250,816 | 1,194,810 | 3,750,000 | 24,009 | 4,630,000 |
| TOTAL UTILITY FUND | 1,927,451 | 1,840,733 | 2,110,599 | 3,380,631 | 6,149,452 | 2,090,918 | 7,040,627 |

CAPITAL IMPROVEMENTS

Capital Improvements: Funding in the amount of \$4,400,000 to provide for capital improvements to the water main distribution upgrades; well field development; sewer liftstation improvements. Total funding **\$4,630,000.**