



# **ADOPTED BUDGET**



## **Fiscal Year 2020-2021**

**Town Officials**



**Mayor**

Keith Waters

**Commission Members**

Vice Mayor Simone Bonutti  
Mayor Pro Tem Jack Doyle  
Commissioner Richard Granara  
Commissioner Chauncey Johnstone  
Commissioner Stewart Satter  
Commissioner Hank Siemon

**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

Email: [townhall@manalapan.org](mailto:townhall@manalapan.org) [www.manalapan.org](http://www.manalapan.org)

September 30, 2020

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, 2020 and ending September 30, 2021 is herewith submitted for your review, consideration, and action.

## **INTRODUCTION**

This document is the adopted 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 adopted 2020-21 General Fund budget is \$5,269,650, which represents a \$293,87 increase from the 2019-20 budget. The Library Fund budget is \$65,212, which represents a \$0 increase from the 2019-20 budget. The Utility Fund budget is \$6,707,957 which represents a \$332,670 decrease from the 2019-20 budget. The Town's assessed valuation for FY 2020-21 increased by 1.520% to \$1,398,166,417 from \$1,377,171,761 in FY 2019-20. 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	\$ 435,294
	Undesignated	\$1,440,423
9/30/10	Designated/Reserved	\$ 27,986
	Undesignated	\$1,983,867
9/30/11	Restricted	\$ 18,674
	Unassigned	\$2,168,035
9/30/12	Restricted	\$ 60,850
	Unassigned	\$1,768,702
9/30/13	Restricted	\$ 121,061
	Unassigned	\$1,788,901
9/30/14	Restricted	\$ 140,504
	Unassigned	\$1,797,177
9/30/15	Restricted	\$ 877,288
	Unassigned	\$2,237,366
9/30/16	Restricted	\$1,018,956
	Unassigned	\$2,268,450
9/30/17	Restricted	\$ 813,795
	Unassigned	\$2,535,672
9/30/18	Restricted	\$ 778,262
	Unassigned	\$3,056,952

<u>Year</u>		<u>General Fund Balance at Year End</u>
9/30/19	Restricted	\$1,491,664
	Unassigned	\$3,258,564
9/30/20	Estimated Restricted	\$1,491,664
	Estimated Unassigned	\$3,533,564
9/30/21	Estimated Restricted	\$1,491,664
	Estimated Unassigned	\$3,358,564

### **Fire/Rescue**

The fiscal impact to this year's budget for fire/rescue services will be **\$1,520,116**. This represents an increase of **\$274,402**. 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 2020-21 calculation. The current interlocal agreement was signed with Palm Beach County in August 2014 and extends their services through 9/30/2024.

### **Security**

The Town Commission evaluated the level of service in 2018-19 and determined that increased security throughout the Town was desired. This was accomplished by increasing the number of police officers on each shift. The prior staffing levels allowed for two (2) police officers per shift. This was increased to three (3) officers per shift. The Chief has also reorganized his department. There is one (1) Sergeant scheduled 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 continues to be included in this budget.

### **Capital Improvements/Equipment**

This section will provide highlights of the various capital improvements and equipment scheduled in the General Fund budget. The General Fund capital budget for 2020-21 is **\$292,713** which represents a **\$12,203 increase** from the 2019-20 capital budget. The following detailed summary outlines capital equipment and improvements included within this budget: one (1) police vehicle and equipment **\$39,588**; Motorola encryption capable radios **\$95,120**; CAD/RMS System 2<sup>nd</sup> of 3 year cost **\$14,000**; **\$6,800** for computer upgrades/replacements including two (2) desktops for administration and two (2) computer replacements for the police and software upgrades; Cintel LPR camera **\$6,500**; vehicle replacement program restricted for future purchases **\$75,500**; ATV

replacement for beach patrol **\$7,920**; Boat lift **\$20,000**; Panasonic body camera charging bay dock **\$6,060**; AED defibrillator for ATV **\$1,225**; Air conditioning unit at Town Hall **\$7,500**; landscape planting replacements **\$5,000**; sidewalk replacements **\$5,000**.

### **Library**

The Library budget anticipates the Lecture Series will continue to expand the pool of speakers. The yoga and Tai Chi community event programs will resume this year. This budget continues with the Town's inter-fund transfer level remaining 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 **\$6,707,957** which represents a decrease of **\$332,670** from the 2019-20 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 decreased by **\$230,000** in anticipation of the Manalapan portion of the water distribution improvement project starting in 2020-21.

### **Highlights of General Fund Budget**

• Salary-3% raise	\$ 55,663
• Contract Zoning Administrator and Code Enforcement Officer Services	\$ 78,000
• Fire Rescue Service provided by PBC	\$1,520,116
• Legal Services including labor attorney and litigation	\$ 85,000
• Professional Fees	\$ 50,000
• Insurance(premiums for liability, property and Law Enforcement Liability)	\$ 79,952
• Security guard contract	\$ 208,020

### **Revenues**

The budgeted 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 General Fund revenues are **\$5,388,477** along with **\$175,000** from the unassigned fund balance bringing the revenue total to **\$5,563,477**. This represents an increase in budgeted revenues from 2019-20 of **\$293,827**. The unassigned fund balance continues to remain strong.

The **\$4,342,858** in tax revenues generated represents collecting 98% of the Ad Valorem taxes levied.

The Town adopted a millage rate of **3.1695**. The Ad Valorem proceeds will be **\$4,342,858** using this millage rate. Please note the revenues of this adopted budget are based on the millage rate of **3.1695** which represents a tax increase.

## **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 adopted General Fund budget plans for operating expenditures of **\$5,270,764** and capital expenditures of **\$292,713** during the 2020-21 fiscal year. This represents an increase in operating expenditures of **\$281,624** from the 2019-20 budget. Capital expenditures increased by **\$12,203** from the 2019-20 budget.

## **Personnel**

Staffing levels provide the highest level of service to the community. A 3% raise is adopted. The PBA Contract expires on 9/30/20. Negotiations for a new contract are at an impasse. 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 adopted 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,

A handwritten signature in blue ink, appearing to read 'L. Stumpf', with a long horizontal flourish extending to the right.

Linda A. Stumpf  
Town Manager



**BUDGET SUMMARY**  
**TOWN OF MANALAPAN-FISCAL YEAR 2020-2021**

Millage Per \$1000

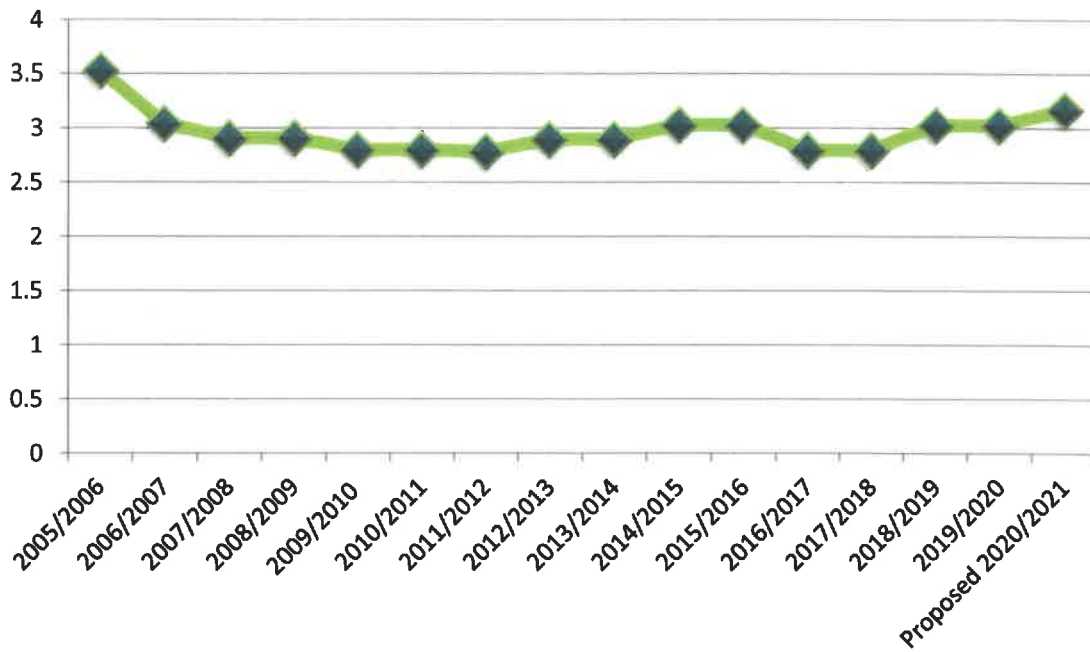
**General Fund 3.1695**

	GENERAL FUND	LIBRARY FUND	UTILITY FUND	TOTAL BUDGET
<b>REVENUES/SOURCES:</b>				
<b>TAXES:</b>				
Ad Valorem Taxes	4,342,858			4,342,858
Sales and Use Taxes	73,252			73,252
Franchise Taxes	62,000			62,000
Utility Service Taxes	226,549			226,549
Business Tax and Permits	491,000			491,000
Intergovernmental Revenue	12,645			12,645
Charges for Services	2,000	4,200	1,711,970	1,718,170
Fines and Forfeitures	1,075			1,075
Interest	55,000	4	8,345	63,349
Miscellaneous Revenue	20,098	7,008	2,000	29,106
Other Financing Sources	102,000	54,000	4,985,642	5,141,642
Fund Balance/Reserves/Net Assets	175,000			175,000
<b>TOTAL REVENUES/SOURCES</b>	<b>\$5,563,477</b>	<b>\$65,212</b>	<b>\$6,707,957</b>	<b>\$12,336,646</b>
<b>EXPENDITURES/USES:</b>				
Legislative	30,000			30,000
Finance & Administration	609,286			609,286
Information Technology	114,796			114,796
Public Safety				
Police Department	2,486,738			2,486,738
Fire/Rescue	1,520,116			1,520,116
Physical Environment:				
Building, Planning & Zoning	226,148			226,148
Sanitation	122,043			122,043
Facilities & Grounds Maintenance	98,636			98,636
Transportation/Streets	9,000			9,000
Library	54,000	65,212		119,212
Water Department			2,103,400	2,103,400
Waste Water Department			204,557	204,557
Capital Asset Acquisition/Improvements	292,713		4,400,000	4,692,713
Reserves	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>\$5,563,477</b>	<b>\$65,212</b>	<b>\$6,707,957</b>	<b>\$12,336,646</b>

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

## 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
Proposed 2020/2021	3.1695



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

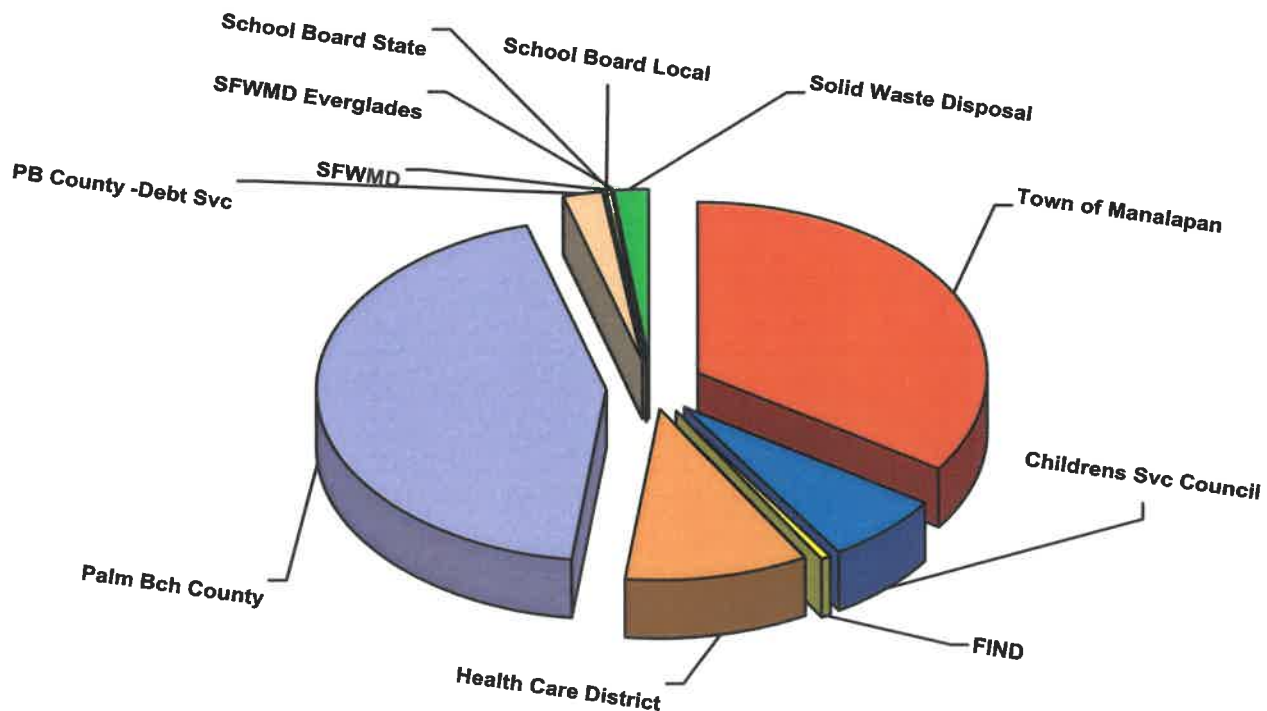
<i>Ad Valorem Taxes</i>	<i>Proposed Millage</i>	<i>Amount of Tax</i>	<i>% of Total Tax Bill</i>
<b>Town of Manalapan</b>	<b>3.1695</b>	<b>\$ 3,169.50</b>	<b>18.59%</b>
Children's Services Council	0.6497	\$ 649.70	3.81%
Florida Inland Navigation District	0.0320	\$ 32.00	0.19%
Health Care District	0.7261	\$ 726.10	4.26%
Palm Beach County	4.7815	\$ 4,781.50	28.04%
Palm Beach County-Debt Service	0.0765	\$ 76.50	0.45%
School Board-Local	3.2480	\$ 3,248.00	19.05%
School Board-State	3.9160	\$ 3,916.00	22.96%
SFWMD-District	0.1152	\$ 115.20	0.68%
SFWMD-Okeechobee Basin	0.1246	\$ 124.60	0.73%
SFWMD-Everglades Construction	0.0397	\$ 39.70	0.23%
	<b>16.8788</b>	<b>\$ 16,878.80</b>	<b>98.97%</b>

*Non-Ad Valorem Taxes*

Solid Waste Authority Disposal	\$ 175.00	1.03%
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*Total Tax Bill*

<b>\$ 17,053.80</b>	<b>100.00%</b>
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# CERTIFICATION OF TAXABLE VALUE

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

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


Year : 2020	County : PALM BEACH
Principal Authority : Manalapan	Taxing Authority : Manalapan

## SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$ 1,383,219,146	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 14,947,271	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 1,398,166,417	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 11,048,879	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 1,387,117,538	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$ 1,377,171,761	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0 (9)
SIGN HERE	<b>Property Appraiser Certification</b> I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser:		Date :
	Electronically Certified by Property Appraiser		6/25/2020 8:33 AM

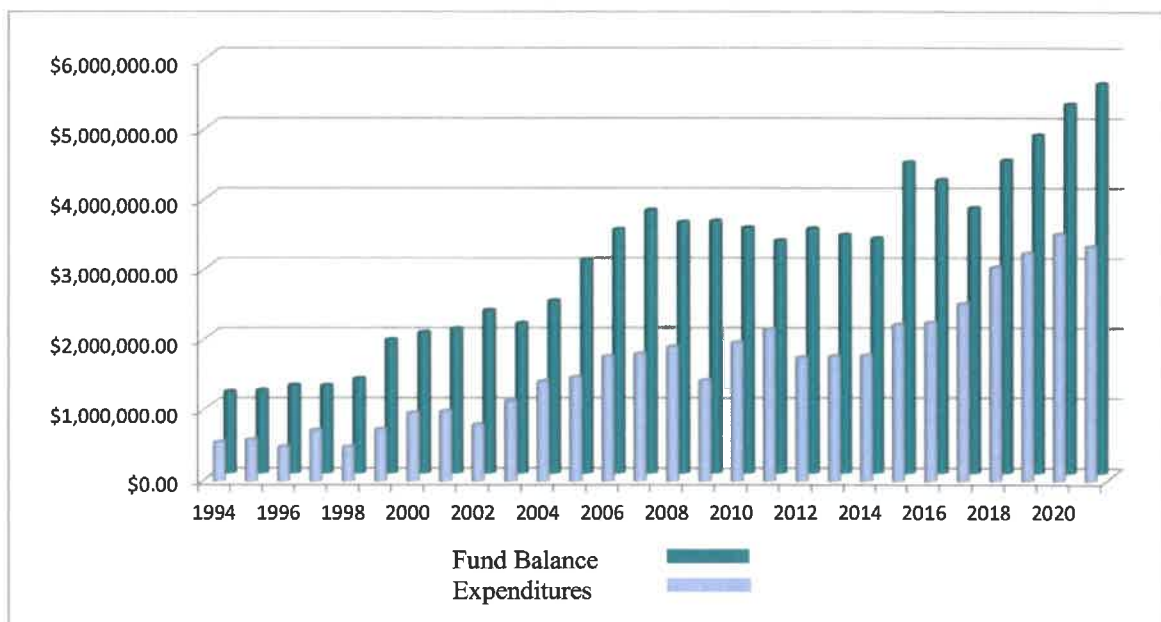
## SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.			
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	3.0280	per \$1,000 (10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$ 4,170,076	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$ 0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$ 4,170,076	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$ 0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$ 1,387,117,538	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	3.0063	per \$1000 (16)
17.	Current year proposed operating millage rate	3.3026	per \$1000 (17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 4,617,584	(18)

19.	TYPE of principal authority (check one)		<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
			<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)		<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
			<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>				<b>STOP HERE - SIGN AND SUBMIT</b>	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>			\$ 4,170,076	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>			3.0063 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>			\$ 4,203,308	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>			\$ 4,617,584	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>			3.3026 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>			9.86 %	(27)
<b>First public budget hearing</b>		Date : 9/18/2020	Time : 5:01 PM EST	Place : Virtual mtg-www.manalapan.org	
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority			Date : 7/28/2020 3:50 PM	
	Title : LINDA A. STUMPF, MANAGER		Contact Name and Contact Title : LINDA A STUMPF, TOWN MANAGER		
	Mailing Address : 600 S OCEAN BLVD		Physical Address : 600 SOUTH OCEAN BLVD		
	City, State, Zip : MANALAPAN, FLORIDA 33462		Phone Number : 5615859477		Fax Number : 5615859498

## GENERAL FUND UNASSIGNED BALANCE ANALYSIS

	Fiscal Year	Unassigned Fund Balance	Restricted Fund Balance	Total Fund Balance	Expenditures	Unassigned Fund Balance as a % Expenditures
	1994	563,202	14,388	577,590	1,161,775	48.48%
	1995	598,534	14,388	612,922	1,181,663	50.65%
	1996	500,496	232,570	733,066	1,253,224	39.94%
	1997	732,716	129,997	862,713	1,249,111	58.66%
	1998	496,680	559,133	1,055,813	1,344,141	36.95%
	1999	746,845	263,781	1,010,626	1,901,829	39.27%
	2000	979,698	13,350	993,048	2,007,892	48.79%
	2001	999,542	18,178	1,017,720	2,058,579	48.55%
	2002	813,565	25,750	839,315	2,322,128	35.04%
	2003	1,146,585	73,997	1,220,582	2,138,603	53.61%
	2004	1,428,421	4,442	1,432,863	2,458,992	58.09%
	2005	1,486,933	5,090	1,492,023	3,045,321	48.83%
	2006	1,786,181	7,329	1,793,510	3,480,603	51.32%
	2007	1,823,348	5,278	1,828,626	3,754,447	48.57%
	2008	1,920,927	49,284	1,970,211	3,582,919	53.61%
	2009	1,440,423	435,294	1,875,717	3,597,151	40.04%
	2010	1,983,867	27,986	2,011,853	3,504,741	56.61%
	2011	2,168,035	18,674	2,186,709	3,319,878	65.30%
	2012	1,768,702	60,850	1,829,552	3,490,025	50.68%
	2013	1,788,901	121,061	1,909,962	3,398,027	52.65%
	2014	1,797,177	140,504	1,937,681	3,350,283	53.64%
	2015	2,237,366	877,288	3,114,654	4,438,446	50.41%
	2016	2,268,450	1,018,956	3,287,406	4,185,461	54.20%
	2017	2,535,672	813,795	3,349,467	3,784,126	67.01%
	2018	3,056,952	778,262	3,835,214	4,464,775	68.47%
	2019	3,258,564	1,491,664	4,825,948	4,825,948	67.52%
Estimate	2020	3,533,564	1,491,664	5,025,228	5,269,650	67.06%
Estimate	2021	3,358,564	1,491,664	4,850,228	5,563,477	60.37%





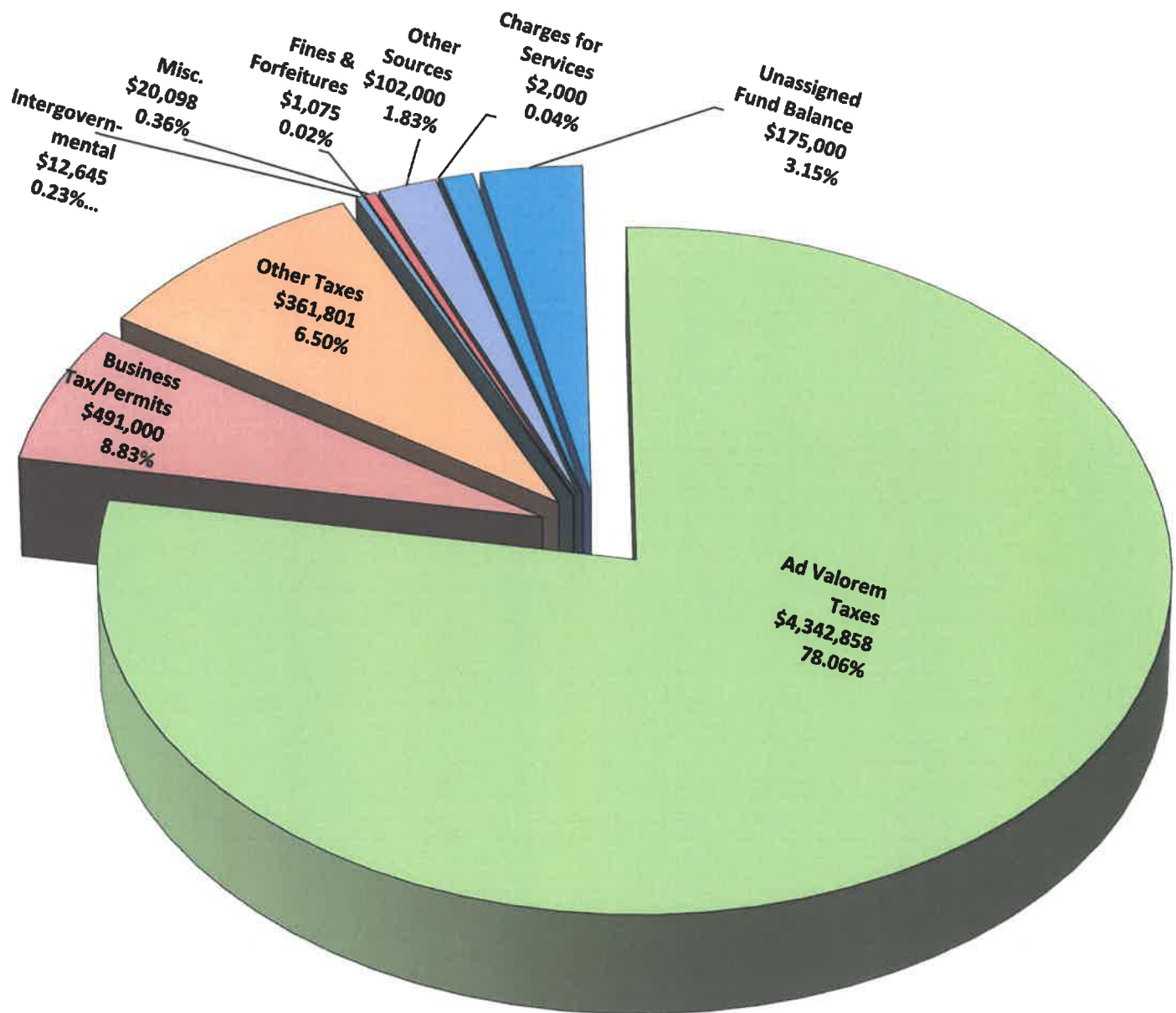
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# Adopted Budget Fiscal Year 2020-2021

## GENERAL GOVERNMENT REVENUE SYNOPSIS

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The anticipated General Fund operating revenues are **\$5,563,477**. Of this, **\$4,342,858** is derived from Ad Valorem taxes. The Ad Valorem tax represents 78.06% of the Town's operating revenues. The proposed budget anticipates including the capital projects/improvements that anticipate millage to be increased to **3.1695**. The Town's property values increased by 1.52% this year. Business tax and permit fees are the Town's second largest revenue source and they decreased slightly. They represent 8.83% of the operating revenues. Other taxes and intergovernmental revenues have also decreased slightly.





## GENERAL FUND BUDGET SUMMARY

### REVENUES AND OTHER SOURCES

Account Description	Actual Y/E 9/30/16	Actual Y/E 9/30/17	Actual Y/E 9/30/18	Actual Y/E 9/30/19	Adopted Budget FY 9/30/20	Actual P/E 9/30/20	Adopted Budget FY 9/30/21
Real Estate Tax	3,071,648	3,114,224	3,419,511	3,957,531	4,090,626	4,021,798	4,342,858
Local Option Tax	18,873	19,660	19,630	19,768	19,966	18,045	17,363
Florida Public Utility	49,800	63,655	66,626	64,289	65,000	71,865	62,000
Florida Power & Light	230,996	226,416	233,776	244,106	220,000	257,194	210,000
Gas Utility Tax	2,253	3,385	4,089	2,653	3,500	3,079	2,000
Local Communications Svc Tax	14,958	12,541	13,863	13,409	13,320	13,903	14,549
Business Tax- Town	25,628	31,065	18,033	43,449	34,000	34,394	35,000
Business Tax - Palm Beach County	7,025	1,765	2,168	2,689	2,600	4,202	2,000
Building Permits	405,615	528,331	388,790	1,135,188	570,000	495,543	450,000
Other Fees/Permits	6,750	6,010	5,300	1,850	2,000	3,760	3,000
Building Plan Revisions	3,660	3,490	5,914	875	1,000	1,580	1,000
State Revenue Sharing	9,498	9,906	10,249	10,545	10,741	8,909	8,845
Alcoholic Beverage	1,909	2,594	1,958	1,958	2,500	1,958	2,500
One-Half Cent Sales Tax	32,400	32,355	33,742	34,151	34,947	32,733	29,202
Motor Fuel Tax	1,827	1,883	2,194	2,368	1,000	1,859	1,000
Discretionary 1cent Sales Tax	0	18,600	29,940	30,923	32,000	29,344	26,687
911 Reimbursement Dispatch Salary	0	0	5,152	0	0	0	0
Intergovernmental Misc.	651	886	265	109	300	0	300
Grants	1,904	1,036	0	1,527	1,000	725	0
Hurricane Reimbursement	0	0	7,311	63,228	0	13,636	0
\$12.50 Money Reimbursement	361	0	0	125	0	0	0
Fines & Forfeits-Town	723	632	291	116	250	0	250
Fines & Forfeits-PBC	610	1,090	482	576	800	1,324	825
Contribution Boat Life	0	0	0	0	0	0	20,000
Investment Interest	5,849	10,726	19,301	26,309	27,000	76,836	55,000
Contributions Town hall Landscape	70,525	0	0	0	0	0	0
Contribution Police Restricted	4,450	14,900	1,600	2,503	0	300	0
Contributions	0	0	55,573	0	0	0	0
911 Reimbursable Operating	16,149	0	113	367	0	544	0
Chief Discretionary Donation Fund	1,500	10,100	5,000	5,825	0	2,600	0
Miscellaneous Revenue	22,314	17,869	20,410	30,671	18,000	16,266	17,598
Sale of Surplus Equip/Merchandise	2,200	5,250	6,500	0	1,500	5,600	2,500
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	2,000	1,497	4,997	3,108	2,000	20,805	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	33,600	0	0
Prior Yr. Carry Fwd.	0	0	0	0	0	0	175,000
<b>TOTAL REV/OTHER SOURCES</b>	<b>4,094,076</b>	<b>4,221,866</b>	<b>4,464,778</b>	<b>5,782,222</b>	<b>5,269,650</b>	<b>5,220,802</b>	<b>5,563,477</b>

**\*\*Property Tax Revenues reflects a Millage rate of 3.1695**  
2019-20 millage rate was 3.0280

## REVENUE NOTES/LINE ITEM JUSTIFICATIONS

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**Ad Valorem Tax:** The Certificate of Taxable Value (DR420) indicates a current gross taxable value (for operating purposes) of \$1,398,166,417. This is an increase of 1.52% from the prior year's gross taxable value of \$1,377,171,761. The projected revenue for FY 2020-21 is based on a proposed millage rate of **3.1695**. This millage rate is an increase from the prior year's millage rate of 3.0280. Budgeting 98% of the millage rate will generate an estimated **\$4,342,858**.

**Local Option Gas Tax:** The State provided an estimate for budgetary purposes which is a reduction from the prior year to **\$17,363**.

**Florida Public Utilities:** Staff recommends reducing this to **\$62,000** based on projected numbers.

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

- Florida Power & Light is reduced to - **\$210,000**
- Gas/propane providers is reduced to - **\$ 2,000**

**Local Communications Service Tax:** Based on the state's projected revenues, the estimate for next year is **\$14,549**.

**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 **\$35,000**, and the County's to be **\$2,600**.

**Building Permits:** Based on anticipated new building, historical collected revenues the staff recommends reducing this to **\$450,000**.

**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 **\$3,000**.

**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 budgeting **\$1,000**.

**State Revenue Sharing:** The State provided an estimate for budgetary purposes which is a reduction from the prior year to **\$8,845**.

**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 which is a reduction from the prior year to **\$29,202**.

**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**.

**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 reduced from the prior year to **\$26,687**.

**Fines & Forfeitures:** Recommend funding **\$825** for the Palm Beach County fines line item.

**Investment Interest:** Based on the projected level of undesignated fund balance and interest rates currently received by Flagler Bank, next fiscal year revenues are projected at **\$55,000**.

**Contributions:** The Town received a generous contribution for the purchase of a boat lift for the marine unit vessel.

**Miscellaneous:** Consists of revenue not classified elsewhere including a utility credit of \$8,000 from Palm Beach Fire Rescue. Recommend budgeting **\$17,598**.

**Sale of Surplus Equipment:** This item represents the sale of a vehicle. Recommend **\$2,500**.

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

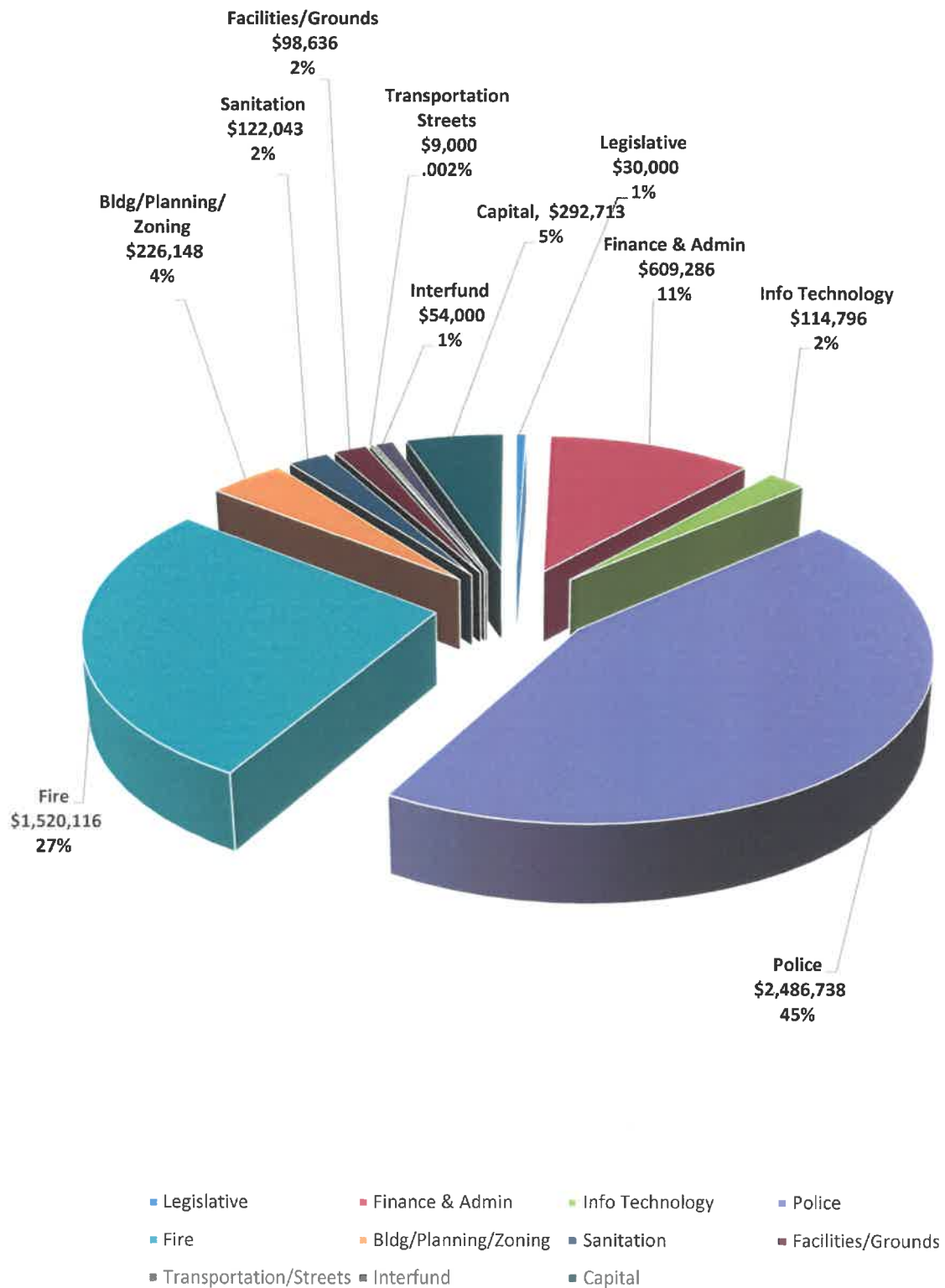
**Dispatch Fee:** Utility Department contribution toward the dispatch service. Dispatch answers the Utility Department telephone line between 5 p.m. and 8 a.m. and on weekends for water service reports and dispatching emergencies to the water department. Recommend this line item remain at **\$4,000**.

**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**.

**Unassigned Fund Balance:** The Commission decided to use **\$175,000** of the unassigned fund balance in fiscal year 2020-21 in order to offset the reduction in revenues due to the current economy and to reduce the millage rate.

## GENERAL GOVERNMENT EXPENDITURE OVERVIEW



# LEGISLATIVE



Adopted Budget  
Fiscal Year 2020-2021

## LEGISLATIVE SYNOPSIS

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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.

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## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Adopted Budget FY 9/30/20	Actual P/E 9/30/20	Adopted Budget FY 9/30/21
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### LEGISLATIVE EXPENSES

Legal Services	4,098	4,090	5,720	3,650	5,000	1,575	5,000
Litigation Costs	17,065	15,463	0	0	0	15,581	15,000
Commission Contingency	100	0	2,860	16,415	25,000	3,852	10,000

<b>LEGISLATIVE TOTAL</b>	<b>21,263</b>	<b>19,553</b>	<b>8,580</b>	<b>20,065</b>	<b>30,000</b>	<b>21,008</b>	<b>30,000</b>
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## EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

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### 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**.

**Litigation Costs:** Funds provide for the litigation costs for relating to actions taken by the Commission. Budgeting for this item will be reduced to **\$15,000**.

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



# ADMINISTRATION DEPARTMENT



Adopted Budget  
Fiscal Year 2020-2021

## **FINANCE AND ADMINISTRATION SYNOPSIS**

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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.

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## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Adopted Budget FY 9/30/20	Actual P/E 9/30/20	Adopted Budget FY 9/30/21
<b>ADMINISTRATION</b>							
Executive Salaries	124,249	124,964	129,317	132,830	140,028	142,141	144,229
Regular Salaries	94,785	87,068	93,568	103,066	110,529	101,460	114,449
Car Allowance	4,985	4,800	55	0	0	0	0
Employee Service Program	0	5,000	3,750	3,750	0	0	0
FICA/Medicare Taxes	15,565	15,585	16,328	16,966	19,168	17,399	19,789
Retirement Contribution	31,878	31,314	35,673	34,345	35,000	35,146	40,000
Life & Health Insurance	31,465	41,971	44,925	41,031	40,934	35,856	36,980
Workers' Compensation	121	160	168	176	238	129	425
457/401A Match Program	0	10,000	11,087	14,038	15,000	10,000	10,150
Professional Services	12,837	14,717	33,393	37,587	55,000	20,269	50,000
Legal Services	44,596	36,195	31,052	40,886	50,000	33,772	45,000
Codification	3,675	600	2,182	5,527	4,000	5,361	4,000
Accounting/Audit	11,565	13,450	11,600	13,200	18,000	17,750	20,000
Cell Phone	1,265	1,265	1,320	1,320	1,320	1,595	1,620
Electric/Gas Service	9,038	10,663	10,562	10,521	10,200	11,693	11,300
Equipment Rental	721	960	357	872	745	976	1,075
Miscellaneous Repairs & Maintenance	0	167	114	224	500	189	500
Vehicle Repairs & Maintenance	0	0	125	177	500	1,212	500
Printing	2,646	2,255	2,480	2,217	2,900	916	2,500
Newsletter Reproduction	0	1,233	0	30	1,000	0	500
Town Directory	1,600	0	1,305	0	1,800	1,413	1,900
Promotional Activities	0	0	0	0	200	0	200
Miscellaneous	1,143	1,301	1,332	1,161	2,500	106	2,000
Postage	1,572	1,657	698	3,966	3,500	7,856	5,500
Insurance	50,928	57,063	54,836	63,996	60,000	60,461	65,000
Small Equipment	236	261	0	1,041	2,550	0	1,600
Legal Ads & Others	3,334	5,208	220	13,350	7,000	8,799	7,000
Election Costs	869	439	1,232	296	2,000	455	2,000
Records/Retention/Destruction	300	1,664	300	300	2,600	350	2,600
Office Supplies	2,013	3,591	4,873	4,142	5,100	3,088	3,000
Dues & Subscriptions	5,652	5,959	7,362	6,063	7,170	5,947	7,170
Meetings/Schools/Conferences	658	911	600	1,172	2,500	645	2,300
Travel Meetings/Schools/Conferences	1,153	2,609	0	89	3,500	0	3,500
Mileage Reimbursement	1,338	1,183	0	0	0	0	0
Capital Equipment	0	0	432	1,854	2,500	0	2,500
Capital Improvements	0	0	0	0	0	0	0
<b>ADMINISTRATION TOTAL</b>	<b>460,187</b>	<b>484,213</b>	<b>501,246</b>	<b>556,192</b>	<b>607,982</b>	<b>524,983</b>	<b>609,286</b>

## EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

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### FINANCE AND ADMINISTRATION

**Salaries:** The 2020-21 budget reflects a 3% raise for non-union employees. Funds provide 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. The Actuary develops the cost annually. The employee's contribution is 7%. The Town's contribution will fluctuate annually. Recommend line item funding at **\$40,000**.

**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 **\$36,980**.

**Workers' Compensation:** Funds provide for Worker's Compensation insurance for two and a half (2 ½) personnel. Recommend budgeting **\$425**.

**457/401A Match Program:** The Commission implemented a match program for all full-time employees. The Town will match the contribution the employee makes up to \$5,000 annually. Staff recommends funding **\$10,150**.

**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 **\$50,000** 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
- **\$15,000** Investment advisor Pension Board
- **\$10,000** 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 **\$45,000**.

**Codification:** Funding adopted 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 **\$20,000**.

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

**Electric/Gas Service:** This line item covers the electric and natural gas costs for Town Hall based on actual costs along with an FPL increase in rates, along with natural gas for the generator. Service runs 24 hours a day with Palm Beach County Fire Rescue occupying the building. Funding adopted at **\$11,300**.

**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 adopted at **\$1,075**.

**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 **\$2,500**.

**Newsletter Printing:** Costs include postage, paper, and per copy charges for production of the newsletter. The newsletter is being produced quarterly. Staff recommends funding **\$5000**.

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

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

**Miscellaneous:** Funds provide for miscellaneous expenses such as badges, florist expenses, meeting supplies and misc. hardware expenses (keys, batteries, etc.). Staff recommends funding for this item be **\$2,000**.

**Postage:** Staff proposes funding **\$5,500** 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 increased to **\$65,000**.

**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 **\$1,600.**

**Legal Ads & Others:** Funds provide for advertising costs related to ordinances, zoning changes, employment ads, budget, etc. Staff recommends this budget item be **\$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 **\$2,000.**

**Records/Retention/Destruction:** This line item includes a shredding service, file folders for archive of personnel records project along with miscellaneous supplies. Staff recommends funding at **\$2,600.**

**Office Supplies:** This item represents all office supplies needed to operate. Staff recommends reducing funding to **\$3,000.**

**Dues and Subscriptions:** Funds provide for membership to various professional organizations for three administrative personnel: PBC League of Cities, Florida League of Cities, Florida City and County Management Assoc., International City Management Association, PBC Clerks Association, International 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 **\$2,300.**

**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 \$1,000 per item). Staff requests the funding for this line item at **\$2,500.**

# Information Technology



**Adopted Budget  
Fiscal Year 2020-2021**

## **INFORMATION TECHNOLOGY SYNOPSIS**

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This department is responsible for the management and maintenance of the information systems infrastructure and technology resource requirements. Technology is used to effectively promote the Town's messages to its citizens. Technology resource requirements for the Town are already at a high level and will continue to improve. The police vehicles are equipped with laptop computers. The police department is using air cards for wireless connectivity to promote efficient operations by reducing the need to do paperwork in the office and allowing them to remain on the road and more visible to the community. The camera system throughout the Town was upgraded with the number of cameras being increased. All services provided by Information Technology are delivered efficiently and effectively, by trained and courteous professionals.

The detailed justification is included following the budget summary.

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## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Adopted Budget FY 9/30/20	Actual P/E 9/30/20	Adopted Budget FY 9/30/21
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### INFORMATION TECHNOLOGY

Professional Services	0	0	165	4,185	2,000	1,026	2,000
Consulting Fees/Software Support	52,567	37,869	53,219	49,693	70,000	49,110	70,000
Telephone/Data Lines	46,245	46,112	37,270	42,781	41,856	46,407	40,296
Equipment Repairs & Maintenance	879	1,500	246	547	1,000	1,082	500
Miscellaneous Expense	0	13	0	0	0	0	0
Small Equipment	0	398	2,358	2,541	2,000	4,776	2,000
Operating Supplies	75	0	0	0	150	0	0
Capital Equipment	0	2,332	0	0	0	0	0

<b>INFORMATION TECH TOTAL</b>	<b>99,766</b>	<b>88,224</b>	<b>93,258</b>	<b>99,747</b>	<b>117,006</b>	<b>102,401</b>	<b>114,796</b>
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## **EXPENSE NOTES/LINE ITEM JUSTIFICATIONS**

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### **INFORMATION TECHNOLOGY**

**Professional Services:** These funds are provided for various projects that require outside consulting services. Funding in the amount of **\$2,000** is adopted this year.

**Consulting Fees/Software Support:** Funds are provided for annual software maintenance/license fees for: Node0 managed services computer support \$12,600; Cintel for video surveillance equipment camera support \$8,000; Police Law Institute \$2,368; 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 \$4,380; Eagent \$1,680; Live view \$4,440; IMS registration and support \$780; Equature Voice Recorder \$2,675; alarm system for dispatch \$1,000; AED annual maintenance \$1,398; DCP Phone support \$3,240; Leads on line \$1,625; Power DMA \$3,765; Identisystems \$900; Intercomp Disaster recovery \$1,000; Arbitration Body Worn & in car support \$1,930; Motorola radio support \$4,488; miscellaneous technical support, maintenance and training funds \$13,000. Funding is adopted 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 for camera service, servers, dispatch \$12,720; long distance service \$1,200; Verizon Air Cards eight (8) \$4,560. Funding adopted at **\$40,296**.

**Repairs & Maintenance:** Funds provide for the repair and maintenance for telephone repairs, equipment and cable repairs. Request funding in the amount of **\$500**.

**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



Adopted Budget  
Fiscal Year 2020-2021

## **POLICE DEPARTMENT SYNOPSIS**

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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”.

At the Commissions directive the Department staff was increased in 2019 to fourteen (14) full time sworn police. This provides three (3) officers per shift which includes a Sergeant. The department staffing includes the Chief, (4) road patrol Sergeants, ten (10) sworn full time officers, one (1) part time Staff Operations Manager, two (2) part time officers, two (2) full-time dispatchers and six (6) part-time dispatchers. The departments primary responsibilities include, but are not limited to, uniformed patrol, beach patrol, marine patrol, criminal investigations, traffic control, code enforcement, special events staffing, records retention, first responder medical treatment and minimal public works tasks. The public safety dispatch center is a fully functional 911 public safety answering system.

The detailed justification is included following the budget summary.

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## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Adopted Budget FY 9/30/20	Actual P/E 8/31/20	Proposed Budget FY 9/30/21
<b>POLICE DEPARTMENT</b>							
Officer Salaries	561,719	610,442	666,682	712,798	940,925	798,493	948,792
Dispatch Salaries	209,866	226,675	227,727	234,892	241,712	237,340	301,959
Overtime	40,384	25,732	95,572	123,378	65,000	65,214	65,000
Part Time Police Officers	23,059	15,904	44,862	43,417	50,600	81,523	50,600
Employee Service Program	0	10,625	3,125	0	0	0	13,125
FDLE Incentive Pay	7,370	8,035	6,995	7,699	9,000	9,162	9,200
In Service Training	7,844	11,918	12,007	12,309	23,766	5,366	21,362
Extra Duty Pay-Reimbursable	1,385	2,725	3,102	2,343	2,000	5,263	2,000
FICA/Medicare Taxes	62,662	65,144	79,282	84,242	101,975	88,787	108,021
Retirement Contrib.	57,557	56,573	60,832	123,797	146,557	146,000	170,000
Life & Health Insurance	168,067	190,732	199,190	226,689	367,342	241,507	300,443
Workers' Compensation	15,268	17,448	22,707	29,863	32,928	25,671	40,864
457/401A Match Program	0	8,400	21,583	24,619	25,000	20,162	24,700
Marine Unit Operations	0	0	2,161	3,744	5,500	1,026	4,000
Legal Fees/Union Issues	87,558	16,768	3,173	23,114	15,000	19,249	20,000
Hiring/Processing Fees	3,824	3,745	6,043	6,715	3,500	2,210	3,000
Cell Phones/Pagers	4,823	5,037	5,184	5,376	6,620	5,581	6,100
Dispatch Center Electric	2,539	2,383	2,426	1,780	2,000	1,101	1,400
Facilities & Equipment Repair & Maintenance	1,363	3,185	4,833	4,007	3,800	2,640	2,600
Vehicle Repair & Maintenance	20,603	16,433	14,579	22,834	20,000	23,776	22,000
Radios Repair & Maintenance	214	511	1,448	1,844	1,640	1,116	1,640
Dispatch Center Repair/Maintenance	678	231	6,621	1,259	1,800	1,593	1,520
Dispatch 911 Operations	1,485	1,922	279	736	0	50	0
Radio Reimbursable	2,408	8	0	0	0	0	0
Printing	0	171	0	55	500	0	250
Promotional Activities	705	225	1,545	1,081	1,800	1,075	1,800
Miscellaneous	1,305	1,413	1,109	1,081	1,000	1,385	1,000
Law Enforcement Liability Insurance	16,042	11,601	11,097	10,580	13,233	14,617	14,952
Small Equipment	1,421	1,568	1,483	11,038	8,933	3,027	7,000
Contrib. P/S Restricted Exp	22,163	18,745	18,323	0	0	1,174	0
Contract Security Services	0	0	0	148,092	213,000	167,464	208,020
Fire Arm Supplies	1,638	1,946	2,996	8,829	3,000	2,212	3,800
Office Supplies	1,129	2,227	2,878	4,381	4,000	2,295	2,800
Investigative Costs	48	131	124	10	800	279	800
Uniforms	5,779	5,844	8,368	10,499	8,255	4,514	8,000
Uniform Maintenance	332	1,133	5,303	6,615	8,040	6,953	9,000
Gas & Oil	13,151	16,554	18,049	19,550	20,000	16,015	20,000
Dues & Subscriptions	3,160	410	359	2,695	3,000	1,548	2,800
Meetings/Schools/Conferences	1,091	2,556	2,231	2,878	4,500	1,824	4,790
Travel-Meetings/Schools/Conferences	2,059	989	2,159	2,025	4,000	393	2,600
Educational Assistance	707	0	0	0	500	0	0
\$2.00 Education	500	500	500	200	500	500	500
Annual Fitness Program	0	0	0	0	2,000	0	1,000
Capital Equipment	2,537	480	717	0	1,500	1,630	1,500
Additional Cost Defined Benefit	0	0	0	0	72,467	72,467	75,000
Chief's Donation Fund	950	4,950	54,902	13,352	0	0	0
Grants Exp-Block	1,063	0	0	0	0	0	0
Grants Exp-Vests	1,814	1,984	2,085	4,450	2,800	2,530	2,800
<b>POLICE TOTAL</b>	<b>1,356,914</b>	<b>1,374,003</b>	<b>1,624,641</b>	<b>1,944,867</b>	<b>2,440,493</b>	<b>2,084,732</b>	<b>2,486,738</b>

## **EXPENSE NOTES/LINE ITEM JUSTIFICATIONS**

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### **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 two (2) part time Police Officers. Dispatch Salaries: provide for the salaries for two (2) full-time dispatchers and six (6) part-time dispatchers. The PBA Contract expires on 9/30/20. Negotiations for a new contract are at an impasse. The 2020-21 budget projects a 3% raise for non-union employees.

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

**FDLE Incentive Pay:** Funds provide for FDLE mandated payments to each officer based on schooling and education. As Police Department personnel increase their education in recognized courses, they become eligible for incentive pay up to \$1,500 per person per year. Based on our current staff, funding will be increased to **\$9,200**.

**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 **\$21,362**.

**Extra Duty Pay-Reimbursable:** This line item is for anticipated contracted police services by Town residents. The cost for this item is offset by a revenue line item. Staff recommends **\$2,000** be budgeted.

**Retirement Contribution:** The Town Commission moved from a defined contribution 401 plan to a defined benefit local pension plan on January 1, 2019. The Actuary develops the cost annually. The employee's contribution is 7%. The Town's contribution will fluctuate annually. Recommend line item funding at **\$170,000**.

**Life and Health Insurance:** Funds provide for health, dental, disability and life insurance benefits for seventeen (17) full time employees. The Town currently pays 100% of the employee's health coverage cost and contributes 50% to the dependent health coverage costs. Recommend funding this line item at **\$300,443**.

**Workers' Compensation:** Funds provide for the department's portion of Workers' Compensation insurance for all eligible employees. Recommend funding at **\$40,864**.

**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 **\$24,700**.

**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 **\$4,000**.

**Legal Fees/Union Issues:** The **\$20,000** 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. Negotiations for a new contract are at an impasse. The increase to this budget is based on additional legal fees that are anticipated.

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

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

**Gatehouse Electric:** Funding to be decreased to **\$1,400** which represents costs for electricity to the gatehouse facility.

**Facilities & Equipment Repair & Maintenance:** Funds provide for miscellaneous repairs to office equipment, oxygen equipment, radar certifications, fire extinguisher maintenance, and building maintenance. Funding is adopted at **\$2,600**.

**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 2020-21. Staff proposes funding at **\$22,000**.

**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 **\$1,520**.

**Printing:** Funds cover cost of printing business cards, parking tickets, ID cards, etc. Staff recommends funding **\$2500**.

**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 **\$14,952**.



**Small Equipment:** Funds provide for the purchase of small equipment (cost less than \$1,000 per item), Gas pump, refrigerator for the squad room, ice machine along with other items for police activities. Staff recommends increasing funding to **\$7,000**.

**Contract Security Services:** This line item represents the contract for security guards for 24/7 coverage at the gatehouse. Funding is requested at **\$208,020**.

**Firearm Supplies:** This line item includes firearm maintenance and ammunition costs. Funding is increased due to the current staffing and is requested at **\$3,800**.

**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 9 part-time employees. Staff recommends funding **\$8,000**.

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

**Gas & Oil:** Funds for fuel for all police vehicles along with oil changes on the fleet vehicles. Funding adopted 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 and IALEIFI. Staff recommends funding **\$2,800**.

**Meetings/Schools/Conferences:** Funds provided for the professional development, conferences and training of personnel. Staff recommends funding of **\$4,790**.

**Travel Meetings/Schools/Conferences:** This line item includes all travel, lodging and per diem cost related to meetings/schools and conferences. Staff recommends funding at **\$2,600**.

**Educational Assistance/Tuition Reimbursement:** Line provides funding for financial assistance for employee career development towards an undergraduate and graduate degree. Funding adopted 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 **\$1,000**.



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

**Cost of Defined Benefit:** Funding represents anticipated additional cost to fund the new defined benefit local plan, pension board expenses and actuary costs. **\$75,000** 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**



**Adopted Budget  
Fiscal Year 2020-2021**

## **FIRE/RESCUE SYNOPSIS**

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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.

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GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Adopted Budget FY 9/30/20	Actual P/E 9/30/20	Adopted Budget FY 9/30/21
FIRE/RESCUE DEPARTMENT							
Fire Rescue Contract Services	964,818	1,058,124	1,127,224	1,186,465	1,250,414	1,250,356	1,520,116
FIRE TOTAL	964,818	1,058,124	1,127,224	1,186,465	1,250,414	1,250,356	1,520,116

## **EXPENSE NOTES/LINE ITEM JUSTIFICATIONS**

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### **FIRE/ RESCUE**

**Fire/Rescue Services:** Funds have been budgeted in the amount of **\$1,520,116** to provide for contracting with Palm Beach County for Fire/Rescue Services. The interlocal agreement provides for the fee to be calculated using the lesser of two methodologies. South Palm Beach property value times the MSTU millage rate, or one-half of the full cost methodology. One-half of the full cost methodology would be \$2,215,502. The South Palm Beach property value times the MSTU millage rate is being used for 2020-21. This reflects an increase of \$274,402 from the 2019-20 charge due to the increase in South Palm Beach's property values and the adopted MSTU.

# BUILDING, PLANNING and ZONING



Adopted Budget  
Fiscal Year 2020-2021

## **BUILDING, PLANNING & ZONING DEPARTMENT SYNOPSIS**

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This department ensures that growth and development are well planned, integrated and meet the goals of the Town. This department provides the Town with building, code enforcement, registrations, planning and zoning services which help to ensure the public safety by verifying proper construction of structures in the Town. The staff is responsible during their plan review and building and zoning inspections for providing a public safety function to the Town by ensuring that structures are designed and built in compliance with all state building codes and local ordinances. The Building Official and Zoning Administrator provide support and work directly with Arcom and Zcom in the planning process. The Code Enforcement Officer works with the police to enforce code compliance. Business tax receipts and contractor registrations are also issued by this department.

The detailed justification is included following the budget summary

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## **EMERGENCY-DISASTER DEPARTMENT SYNOPSIS**

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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.

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## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Adopted Budget FY 9/30/20	Actual P/E 9/30/20	Adopted Budget FY 9/30/21
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### BUILDING, PLANNING & ZONING DEPARTMENT

Regular Salaries	32,145	17,664	34,529	40,987	43,264	27,541	47,133
Employee Service Program		625	0	0	0	0	0
Contract Building Official	18,238	11,050	15,615	22,160	29,120	22,838	25,000
FICA/Medicare Taxes	2,459	1,399	2,574	2,999	3,310	2,180	3,606
Retirement Contribution	0	0	143	0	6,500	6,500	7,500
Life Insurance	121	32	0	152	24,704	11,102	15,210
Workers' Compensation	41	140	142	146	175	129	130
Repairs & Maintenance	0	0	10,710	0	10,000	5,716	10,000
Code Enforcement, Zoning Administrator	33,050	43,418	45,114	55,204	78,000	45,263	78,000
Inspection Services	43,660	32,340	21,140	34,450	48,750	32,695	35,000
Plan Review Fees		1,450	0	0	500	0	250
Cell Phones/Pagers	142	155	142	168	170	155	170
Printing/Scanning	899	2,608	1,521	3,694	4,350	3,614	3,350
Miscellaneous Expense	0	0	0	0	100	12	100
Small Equipment	0	0	0	0	500	0	500
Office Supplies	11	0	98	85	200	0	200
Uniforms	44	25	0	0	0	0	0
Dues & Subscriptions	0	0	0	0	0	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	1,353	0	1,228	0	1,610	0

<b>BUILDING/PLANNING TOTAL</b>	<b>130,810</b>	<b>112,209</b>	<b>131,728</b>	<b>161,272</b>	<b>249,643</b>	<b>159,354</b>	<b>226,148</b>
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### EMERGENCY/DISASTER

Regular Salaries	0	6,033	0	13,163	2,400	2,313	0
Overtime	0	25,617	284	13,997	0	0	0
FICA/Medicare Taxes	0	2,380	22	1,952	150	135	0
Retirement Contribution	0	497	0	0	0	0	0
Other Building Maintenance	0	160	0	0	0	0	0
Grounds Maintenance	0	0	0	0	0	0	0
Solid Waste Fees/Misc.	0	26,726	0	0	0	0	0
Rental & Leasing	0	0	0	0	0	0	0
Repairs & Maintenance	0	0	0	409	0	0	0
Vehicle Repairs & Maintenance	0	46	0	0	0	0	0
Miscellaneous Expenses	0	660	0	882	18,000	17,420	0
Gas & Oil	0	183	0	0	0	0	0
Capital Equipment-Vehicles	0	0	0	0	0	0	0

<b>EMERGENCY/DISASTER TOTAL</b>	<b>0</b>	<b>62,210</b>	<b>306</b>	<b>30,403</b>	<b>20,550</b>	<b>19,867</b>	<b>0</b>
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## **EXPENSE NOTES/LINE ITEM JUSTIFICATIONS**

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### **BUILDING, PLANNING & ZONING**

**Salaries:** Funding provides for Administrative staff. The 2020-21 budget reflects a 3% 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. Recommend funding **\$25,000**.

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

**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. Adopted funding at **\$15,210**.

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

**Repairs & Maintenance:** Funds provide for the routine repair and maintenance of the Town facilities. As buildings age, more maintenance is required. Staff recommends funding at **\$10,000**.

**Professional Fees:** Funding is for contract code enforcement services, contract zoning administrator and consultants as requested by Zcom and Arcom. Staff recommends funding **\$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 **\$35,000**.

**Plan Review Fees:** Hy-Byrd Inspections provides plan review in the Building Official's absence. Staff recommends **\$250** 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 **\$3,350**.

**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 \$1,000 per item). Staff recommends funding at **\$500.**

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

# FACILITIES, GROUNDS and SANITATION DEPARTMENTS



Adopted Budget  
Fiscal Year 2020-2021

## **SANITATION DEPARTMENT SYNOPSIS**

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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.

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## **FACILITIES AND GROUNDS MAINTENANCE SYNOPSIS**

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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.

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## **TRANSPORTATION /STREETS SYNOPSIS**

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

The detailed justification is included following the budget summary.

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## **INTERFUND TRANSFER SYNOPSIS**

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

The detailed justification is included following the budget summary.

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## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Adopted Budget FY 9/30/20	Actual P/E 9/30/20	Adopted Budget FY 9/30/21
<b>SANITATION DEPARTMENT</b>							
Regular Salaries	62,951	65,371	73,250	74,579	84,529	76,268	82,420
Overtime	0	0	0	0	0	0	0
Employee Service Program	0	2,500	1,250	0	0	0	0
FICA/Medicare Taxes	4,816	5,157	5,016	5,516	6,466	5,857	6,305
Retirement Contribution	0	0	0	0	0	0	0
Life & Health Insurance	265	242	335	10,446	13,791	8,931	12,700
Workers' Compensation	2,953	3,392	4,382	5,660	4,600	5,406	6,118
Solid Waste Fees/Misc.	150	1,081	1,131	1,448	2,500	1,189	2,500
Vehicle Repairs & Maintenance	1,628	9,277	5,826	3,436	4,000	6,504	8,000
Gas & Oil	1,565	1,724	2,142	1,940	3,000	1,842	3,000
Miscellaneous Supplies	1,135	836	690	1,063	1,800	669	1,000
Capital Equipment-Vehicles	0	0	0	0	0	0	0
<b>SANITATION TOTAL</b>	<b>75,463</b>	<b>89,580</b>	<b>94,022</b>	<b>104,088</b>	<b>120,687</b>	<b>106,666</b>	<b>122,043</b>
<b>FACILITIES &amp; GROUNDS MAINTENANCE DEPARTMENT</b>							
Regular Salaries	11,163	16,856	16,931	20,231	23,100	22,614	23,800
Contract Cleaning Service	6,750	0	0	0	0	0	0
FICA/Medicare Taxes	854	1,289	1,295	2,098	1,767	2,441	1,821
Retirement Contribution	0	0	0	0	0	0	0
Life & Health Insurance	0	0	26	7,270	13,791	9,198	9,800
Workers' Compensation	456	550	676	766	773	773	680
Cell Phone/Pagers	135	267	148	181	160	172	160
Facilities Repairs & Maintenance	8,130	12,478	15,807	29,030	25,000	12,962	20,750
Landscape Maintenance	27,966	27,498	27,993	27,018	46,200	31,582	40,000
Miscellaneous	360	1,130	540	1,364	2,200	577	1,500
Donation Expenditures	16,981	59,824	0	4,812	0	0	0
Uniforms	218	60	90	101	125	0	125
Capital Improvements	0	0	0	0	0	0	0
<b>FACILITIES/GROUNDS TOTAL</b>	<b>73,013</b>	<b>119,952</b>	<b>63,506</b>	<b>92,872</b>	<b>113,116</b>	<b>80,319</b>	<b>98,636</b>
<b>TRANSPORTATION/STREETS DEPARTMENT</b>							
Street Lighting Electricity	4,223	4,382	4,428	5,219	7,000	4,416	6,000
Street, sidewalk Repairs & Maintenance	232	1,155	2,395	1,983	3,500	528	3,000
<b>TRANSPORTATION TOTAL</b>	<b>4,455</b>	<b>5,537</b>	<b>6,823</b>	<b>7,202</b>	<b>10,500</b>	<b>4,943</b>	<b>9,000</b>
<b>LIBRARY TRANSFER FUNDS</b>							
Interfund Library Transfer	49,912	48,000	49,000	54,000	54,000	54,000	54,000
<b>INTERFUND TOTAL</b>	<b>49,912</b>	<b>48,000</b>	<b>49,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>
<b>TOTAL OPERATING BUDGET</b>	<b>3,236,601</b>	<b>3,461,605</b>	<b>3,700,334</b>	<b>4,257,172</b>	<b>4,989,140</b>	<b>4,611,625</b>	<b>5,270,764</b>



## **EXPENSE NOTES/LINE ITEM JUSTIFICATIONS**

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### **SANITATION**

**Salaries:** Funds provide for the salary of four (4) part-time sanitation employees. The 2020-21 budget reflects a 3% 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 **\$12,700**.

**Workers' Compensation:** Funds provide for Workers' Compensation insurance for four (4) personnel. Staff requests funding **\$6,118**.

**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 **\$8,000**.

**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 **\$1,000**.



## **EXPENSE NOTES/LINE ITEM JUSTIFICATIONS**

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### **FACILITIES & GROUNDS MAINTENANCE**

**Salaries:** Funds provide for the salary of one (1) part-time employee. The 2020-21 budget reflects a 3% 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 **\$9,800**.

**Workers' Compensation:** Funds provide for Workers' Compensation insurance for one (1) employee. Recommended line item at **\$680**.

**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 **\$20,750**. 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 **\$40,000**.

**Miscellaneous:** Funds provide for miscellaneous expenses not budgeted for. Staff recommends this item be funded at **\$1,500**.

**Uniforms:** Funding is provided in the amount of **\$125** for the replacement of uniforms for the maintenance employee.

## **EXPENSE NOTES/LINE ITEM JUSTIFICATIONS**

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### **TRANSPORTATION/STREET DEPARTMENT**

**Street Lighting Electricity:** Funds provide for electricity for street lighting throughout town. Recommend funding \$6,000 based on historical costs.

**Street, Sidewalk Repairs & Maintenance:** Funds provide for minor road repair, sidewalk repairs and minor drainage projects. Recommend funding \$3,000.

### **INTERFUND TRANSFER**

**Interfund Library Transfer:** Each year the Town provides funds for the Library's operating budget. The Library Volunteers and Library Director plan on continuing to enhance the Lecture Series in 2020-21 and the transfer helps to provide funding for this. Staff recommends funding \$54,000.

# CAPITAL



Adopted Budget  
Fiscal Year 2020-2021

## **CAPITAL PROGRAM OVERVIEW**

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Funding provides for capital expenditures and capital improvements. Capital outlays which are budgeted include such items as: computers; police vehicle; ATV; Motorola encryption capable radios; Cintel LPR Camera; CAD/RMS System 2<sup>nd</sup> of 3 year cost; 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.

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## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Adopted Budget FY 9/30/20	Actual P/E 9/30/20	Adopted Budget FY 9/30/21
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### CAPITAL

#### 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**

#### 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**

## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Adopted Budget FY 9/30/20	Actual P/E 9/30/20	Adopted Budget FY 9/30/21
<b>2017-18 Capital</b>							
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				
<b>Total Capital Equipment/Vehicles</b>			<b>176,175</b>				
<b>Infrastructure</b>							
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				
<b>Total Infrastructure</b>			<b>159,982</b>				
<b>2018-19 Capital Budget</b>							
Police Vehicle				36,665			
2018 Honda ATV				5,155			
Computers: 2 Town hall,2 police desktops, upgrades/software				2,374			
APC for Dispatch				9,690			
LPR, HD Cameras				118,044			
Restricted for future Vehicle Replacement program							
<b>Total Capital Equipment/Vehicles</b>				<b>171,928</b>			
<b>Infrastructure</b>							
Sidewalk Replacements							
Various plantings throughout the Town							
Blinds/Office remodel				2,555			
Tranquility Park Plantings							
Redesign Chambers Dais,upgrade Chambers, upgrade sound system,paint Townhall				290,146			
Swale Regrading project				1,923			

## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Adopted Budget FY 9/30/20	Actual P/E 9/30/20	Adopted Budget FY 9/30/21
Signage				3,505			
Dispatch Center Relocation				125,752			
Air Conditioning unit replaced at Town Hall							
<b>Total Infrastructure</b>				<b>423,880</b>	<b>-</b>		
<b>2019-20 Capital Budget</b>							
Police Vehicle					33,600	30,406	
2019 Honda ATV w canape					8,000	7,587	
Dispatch Radio Console					16,664	16,663	
CAD/RMS System 1st of 3 year cost					14,000	14,000	
Computers: 2 Town hall,2 police desktops, upgrades/software					9,500	937	
Antenna & Repeater Motorola bundle					63,488	63,487	
Arc body cmaers (2)					3,382		
Marine unit electronics					1,000		
Shredder					2,500		
Restricted for future Vehicle Replacement program					72,000		
Speed monitoring device					8,876		
Cintel Cameras						2,127	
<b>Total Capital Equipment/Vehicles</b>					<b>233,010</b>	<b>135,207</b>	
<b>Infrastructure</b>							
Sidewalk Replacements					7,500	15,558	
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		
Painting Townhall & Dispatch stairwell						9,600	
<b>Total Infrastructure</b>					<b>47,500</b>	<b>25,158</b>	
<b>2020-21 Capital Budget</b>							
Police Vehicle							39,588
2020 Honda ATV w canopy							7,920
CAD/RMS System 2nd of 3 year cost							14,000
Computers: 2 Town hall,2 police desktops, upgrades/software							6,800
Motorola encryption capable radios							95,120
Boat lift							20,000
Panasonic body camera charging bay docks							6,060
Restricted for future Vehicle Replacement program							75,500
AED defibulator for ATV							1,225
Cintel LPR camera							6,500
<b>Total Capital Equipment/Vehicles</b>							<b>272,713</b>

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Adopted Budget FY 9/30/20	Actual P/E 9/30/20	Adopted Budget FY 9/30/21
Infrastructure							
Sidewalk Replacements							5,000
Various plantings throughout the Town							5,000
Tranquility Park Plantings							2,500
Air Conditioning unit replaced at Town Hall							7,500
Total Infrastructure							20,000
TOTAL CAPITAL/ INFRASTRUCTURE	992,271	345,368	336,157	595,808	280,510	160,365	292,713
TOTAL GENERAL FUND	4,228,872	3,806,973	4,036,491	4,852,981	5,269,650	4,771,989	5,563,477



## **EXPENSE NOTES/LINE ITEM JUSTIFICATIONS**

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### **CAPITAL EQUIPMENT & IMPROVEMENTS**

**Capital Equipment & Improvements:** The cost to fund the adopted capital equipment and infrastructure improvements is **\$292,713** which includes: one (1) police vehicle and equipment **\$39,588**; Motorola encryption capable radios **\$95,120**; CAD/RMS System 2<sup>nd</sup> of 3 year cost **\$14,000**; **\$6,800** for computer upgrades/replacements including two (2) desktops, two (2) computer replacements for the police and software upgrades; Boat lift **\$20,000**; Panasonic body camera charging bay docks **\$6,060**; AED defibulator for the ATV **\$1,225**; vehicle replacement program restricted for future purchases **\$75,500**; ATV replacement for beach patrol **\$7,920**; Cintel LPR Camera **\$6,500**; replace air conditioning unit at Town Hall **\$7,500**; landscape planting replacements **\$5,000**; sidewalk replacements **\$5,000**.

# UTILITY FUND

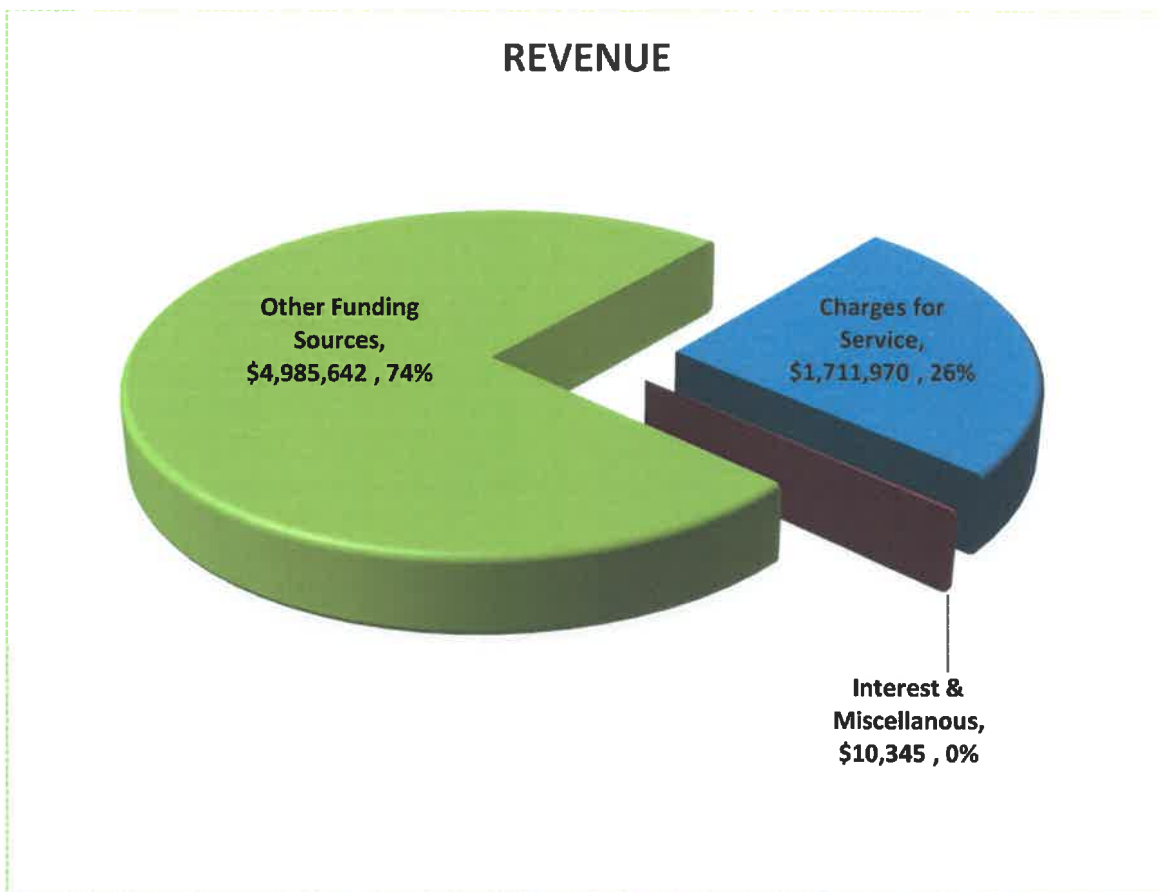


Adopted Budget  
Fiscal Year 2020-2021

## UTILITY FUND REVENUE OVERVIEW

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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 \$1,429,425. These revenues include charges to the residents and businesses in Manalapan. These charges along with miscellaneous revenues, other funding sources fully fund the **\$6,707,957** Utility budget. The Utility budget includes several capital projects that include the transmission line capital improvement project totaling \$4,400,000.



## UTILITY FUND BUDGET SUMMARY

### REVENUES AND OTHER SOURCES

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Adopted Budget FY 9/30/20	Actual P/E 9/30/20	Adopted Budget FY 2021
Water Sales	2,337,937	1,822,827	2,481,341	2,520,541	2,550,086	2,514,782	1,429,425
Wastewater Sales	170,643	157,429	230,532	264,239	270,844	219,371	275,844
Connection Charges	590	900	4,295	1,840	800	5,200	500
Other Income	495	3,868	15,841	8,957	7,500	14,611	4,000
Fire Main	2,160	2,016	2,160	2,160	2,200	2,160	2,200
Other Income W/W	14,602	267	325	75	1,000	0	0
Late Fees/Penalties	3,486	15,859	19,033	22,878	20,000	6,412	2,000
Meter Audit Refund Adjustment	0	0	0	0	0	0	0
Interest	0	0	0	11	0	11,597	7,000
Investment Interest Impact	4	9	16	22	25	10	25
Investment Interest Ren & Repl	177	356	635	862	800	411	500
Investment Interest Wastewater	277	559	994	1,459	1,300	643	700
Interest BB&T Bank	1,452	1,452	1,454	1,101	1,300	146	120
Gain/Sale	0	0	0	0	0	0	0
Impact Fees	0	0	2,583	1,354	0	6,770	0
Other Non Operating Sources	0	0	0	0	4,184,772	0	4,985,642
Fund Balance Unreserved	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,531,823</b>	<b>2,005,542</b>	<b>2,759,209</b>	<b>2,825,499</b>	<b>7,040,627</b>	<b>2,782,111</b>	<b>6,707,957</b>

## **REVENUE NOTES/LINE ITEM JUSTIFICATIONS**

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**Water Sales:** Due to the loss of the Hypoluxo customer base the sales are estimated to be lower than last year's projected sales. Sales estimates are based on the consumption by Manalapan customers in 2019-20. Estimated water sales revenue to be **\$1,429,425**.

**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 2019-20. Estimated income is **\$275,844**.

**Connection Charges:** These are charges for the installation of water meters. Recommend funding this line item at **\$500**.

**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 **\$4,000**.

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

**Late Fees/Penalties:** Line item produced by Utility billing system for late payments. Recommend funding for this line be **\$2,000**.

**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 **\$7,000**. Interest from all interest bearing accounts is returned to that fund and is a part of the formula used in projecting future balances.

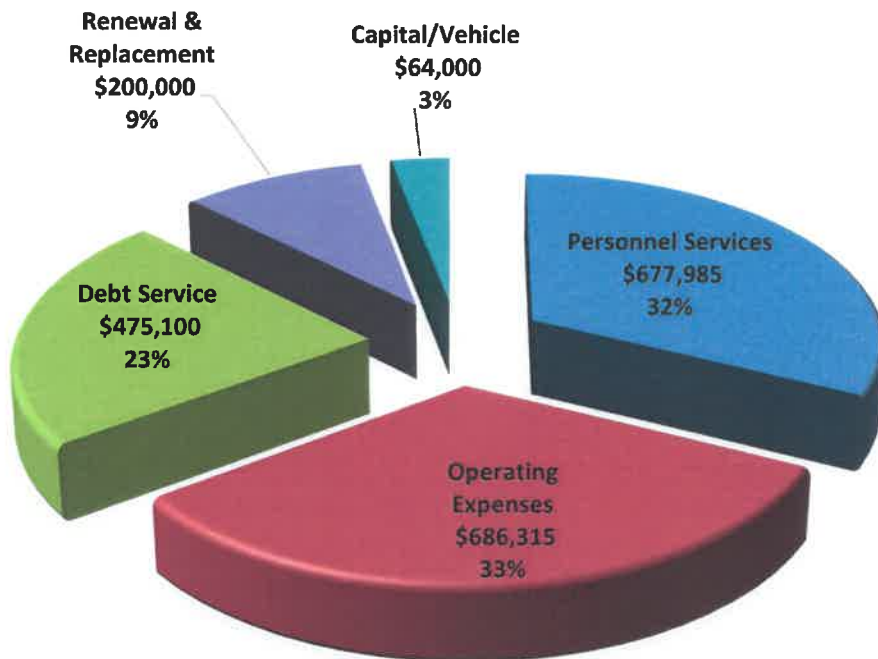
**Other Non-Operating Sources and Reserves:** This funding will come from funds on hand and loan funds for capital improvements to the transmission lines. Staff recommends funding at **\$4,985,642**.

## WATER DEPARTMENT EXPENSE OVERVIEW

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

### WATER DEPARTMENT OPERATING EXPENSES



# UTILITY FUND BUDGET SUMMARY

## EXPENSES

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 2018	Actual FY 2019	Adopted Budget FY 2020	Actual P/E 8/31/20	Adopted Budget FY 2021
<b>WATER DEPARTMENT</b>							
Regular Salaries	365,439	432,329	446,434	435,841	460,620	386,617	453,601
Overtime	12,307	9,283	16,937	16,392	16,000	9,080	16,000
Employee Service Award	0	12,500	5,000	0	0	0	4,375
Fica/Medicare Taxes	28,027	34,375	35,215	33,478	36,461	30,299	36,259
Retirement Contribution	31,099	32,231	40,721	53,369	50,800	50,246	52,000
Life & Health Insurance	86,219	97,375	126,894	124,464	125,809	87,811	115,750
Unemployment Compensation	0	0	2,750	0	0	0	0
Workers' Compensation	9,589	11,631	15,123	17,822	13,607	14,420	19,715
457/401A Match	0	5,100	10,560	5,292	15,000	2,565	6,500
Professional Services	10,998	36,194	33,458	72,732	70,000	74,608	70,000
Legal Services	3,293	45	8,914	3,101	7,000	6,013	7,000
Consultant Fees/Software Support	23,097	22,881	38,004	26,164	40,000	16,336	20,000
Accounting/Audit	16,066	13,450	11,600	15,427	18,000	13,514	18,000
Lab Testing Fees	27,066	30,709	28,112	28,008	34,000	18,507	27,000
Telephone/Data Lines	10,948	12,353	9,582	10,942	14,040	8,498	13,000
Cell Phone/Pager	2,965	3,398	3,133	2,004	3,700	1,485	3,500
Electric Service	114,308	132,433	107,662	141,629	119,592	93,892	110,000
Solid Waste Fees/Misc	1,858	2,178	3,786	5,615	4,430	4,817	6,400
Repairs & Maintenance	51,813	38,242	92,875	28,739	72,100	22,047	28,800
Repair/Maint-Vehicles	5,314	6,678	4,730	9,056	4,000	4,779	5,000
Postage	4,113	5,490	5,100	3,664	6,600	4,136	4,500
Rental/Lease	878	1,781	592	675	1,240	2,001	1,700
Insurance	68,100	66,511	69,122	68,589	71,500	69,653	75,500
Printing	6,805	4,789	6,640	6,149	6,500	2,791	4,500
Promotional Activities	0	0	0	0	250	0	250
Miscellaneous	607	375	884	725	2,000	683	1,500
Small Equipment	5,404	2,014	2,304	6,452	11,000	1,955	9,000
Legal Ads & Others	0	0	1,431	280	1,500	0	750
Dispatch Fee	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Water Management Fee	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Office Supplies	2,557	2,975	3,842	4,072	4,700	3,160	4,500
Operating Supplies	20,021	51,321	39,530	33,752	53,740	36,574	43,000
Chemicals	63,668	73,141	71,338	127,792	111,000	112,086	103,600
Uniforms	807	192	1,783	3,710	3,500	2,909	3,500
Gas & Oil	15,322	16,149	19,620	24,479	20,000	17,564	20,000
Ducs, Subscriptions, Licenses	6,572	6,613	6,264	7,115	11,000	6,560	11,000
Educational Assistance	0	0	78	0	0	0	0
Meetings/Schools/Conferences	35	1,414	1,316	1,766	2,125	448	2,000
Travel Meetings/Schools/Confer	550	1,245	667	809	2,300	0	2,100
Depreciation	0	0	0	0	0	0	0
Amortization	0	0	0	0	0	0	0
Renewal & Replacement	101,092	28,140	199,402	202,359	200,000	111,756	200,000
Capital Equipment	6,367	2,473	14,834	11,536	25,000	4,710	25,000
Capital Improvements	8,062	0	0	0	0	0	0
Vehicles	0	0	0	38,864	39,000	36,058	39,000
Debt Service	475,052	475,053	475,052	474,648	475,100	378,315	475,100
<b>WATER DEPARTMENT</b>	<b>1,650,418</b>	<b>1,737,061</b>	<b>2,025,289</b>	<b>2,111,511</b>	<b>2,217,214</b>	<b>1,700,893</b>	<b>2,103,400</b>



## UTILITY FUND BUDGET SUMMARY

### EXPENSES

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 2018	Actual FY 2019	Adopted Budget FY 2020	Actual P/E 8/31/20	Adopted Budget FY 2021
<b>EMERGENCY/DISASTER</b>							
Regular Salaries	0	1,626	0	666	0	500	0
Overtime	0	3,911	0	1,692	0	0	0
Fica/Medicare Taxes	0	421	0	180	0	37	0
Retirement Contribution	0	153	0	0	0	0	0
Operating Supplies	0	270	0	0	0	265	0
Gas and Oil	0	1,048	0	0	0	0	0
<b>EMERGENCY/DISASTER</b>	<b>0</b>	<b>7,429</b>	<b>0</b>	<b>2,538</b>	<b>0</b>	<b>802</b>	<b>0</b>



## **EXPENSE NOTES/LINE ITEM JUSTIFICATIONS**

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### **WATER DEPARTMENT**

**Regular Salaries:** The 2020-21 budget reflects a 3% raise for employees. Funds provide salaries and on-call pay for one (1) superintendent, four (4) full-time operators, one (1) full-time distribution operator, four (4) part-time operators one (1) Utility/Accounting Clerk and a percentage of the Administrative Assistants salary. The superintendent reduced the number of full time operators by one (1) last year in anticipation of the reduction of customers.

**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. The Actuary develops the cost annually. The employee's contribution is 7%. The Town's contribution will fluctuate annually. Recommend line item funding at **\$52,000**.

**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 **\$115,750**.

**Workers' Compensation:** Funds provide for Workers' Compensation insurance for all personnel. Recommend this line item be budgeted at **\$19,715**.

**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 **\$6,500**.

**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 infrastructure 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 reducing funding to **\$20,000**.

**Employee Service Award:** This program awards employees for their longevity of service to the Town. The program recognizes both full and part time employees for their dedication to the town and many years of service. Funding is recommended at **\$4,375**.

**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 reducing funding to **\$27,000**.

**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 **\$13,000**.

**Cell Phone:** This includes cell phones for six (6) employees and one (1) beeper. Funding requested at **\$3,500**.

**Electric Service:** This line item has been estimated based on consumption in 2019-20 along with an estimate of the reduction in consumption with the customer base being reduced. Recommend reducing funding to **\$110,000**.

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

**Repairs & Maintenance:** This line item as well as Operating Supplies has the greatest potential for fluctuation due to the possibility of major unanticipated expenses. For example, the replacement of a single motor could account for as much as \$8,000. Often the pumps and motors can be repaired, but are still very costly when necessary. Another example is a repair to the SCADA system alone which can cost \$3,000. Funding proposed at **\$28,800**.

**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 **\$5,000**.

**Postage:** The budget has been reduced **\$4,500** 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 **\$1,700**.

**Insurance:** Funds provide for insurance premiums for auto, property, general liability, and POL insurance. Funding is proposed at **\$75,500**.

**Printing:** Funding for the printing of water bills, envelopes and the CCR report. Proposed funding be reduced to **\$4,500**.

**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 reducing funding to **\$1,500**.

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

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

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

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

**Office Supplies:** This item represents all office supplies needed to operate the department. Staff recommends funding at **\$4,500**.

**Operating Supplies:** This line item as well as Repairs & Maintenance has the greatest potential for fluctuation due to the possibility of major unanticipated expenses. Samples of operating supplies covered are meter and piping supplies, paper goods and Home Depot purchases. Recommend line item be reduced to **\$43,000**.

**Chemicals:** This account reflects the costs of all chemicals necessary in the operation of the plant. These chemicals include, but are not limited to: sulfuric acid, caustic soda, zinc orthophosphate, bulk chlorine, ammonia sulfate and anti-scalants. Staff recommends the budget be reduced to **\$103,000**.

**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 reducing funding to **\$2,000**.

**Travel Meetings/Schools/Conference:** This line item includes all travel, lodging and per diem costs related to meetings/schools and conferences. Staff recommends reducing funding to **\$2,100**.

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

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

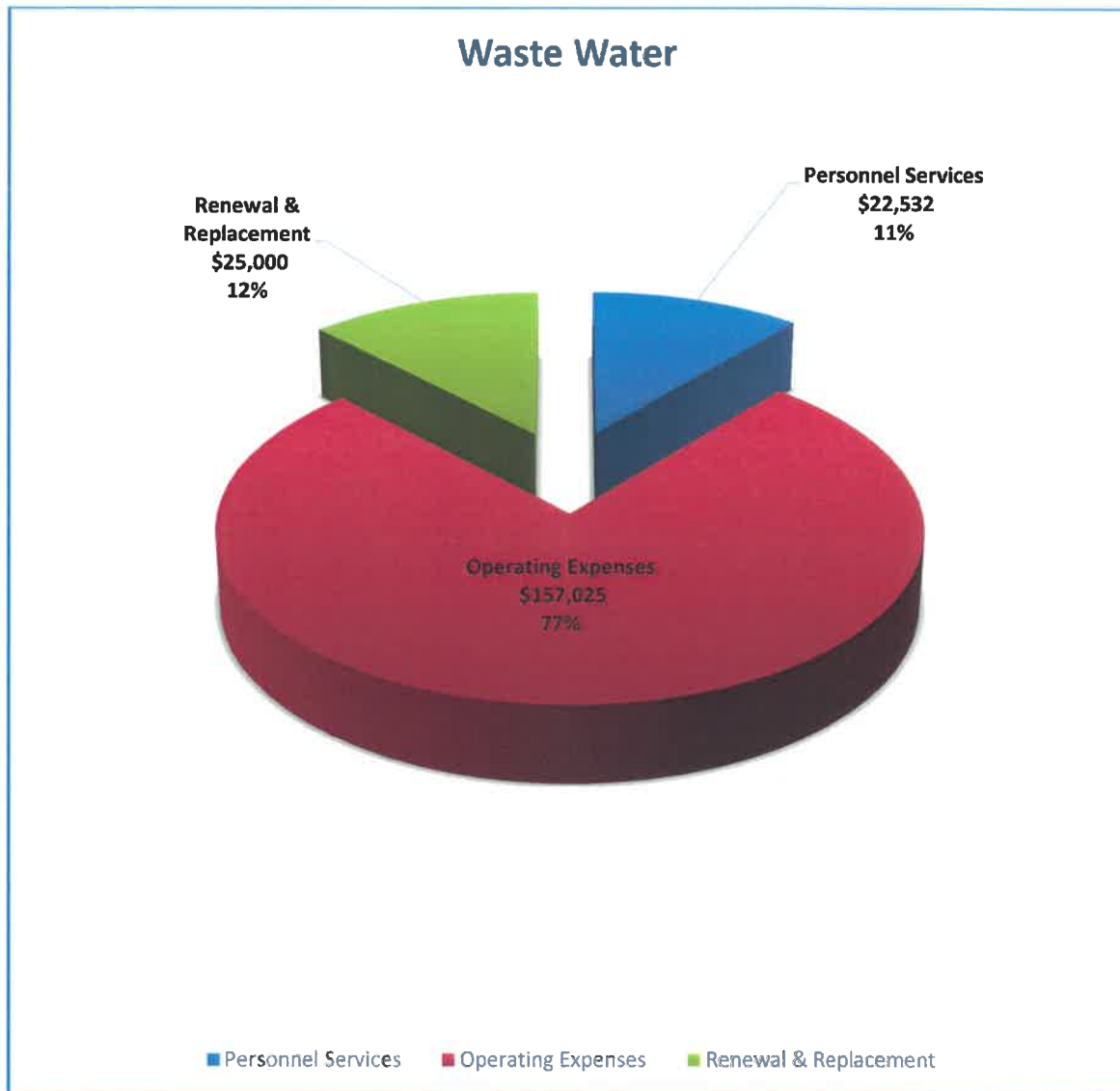
**Vehicle:** Funding of **\$39,000** requested to purchase a replacement Ford F250.

**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.

## WASTEWATER DEPARTMENT EXPENSE OVERVIEW

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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 9/30/16	Actual FY 9/30/17	Actual FY 2018	Actual FY 2019	Adopted Budget FY 2020	Actual P/E 8/31/20	Adopted Budget FY 2021
<b>WASTE WATER DEPARTMENT</b>							
Regular Salaries	13,362	14,560	13,904	14,550	18,600	13,420	18,144
Overtime	0	0	1,307	736	0	1,368	0
Fica/Medicare Taxes	995	1,091	1,107	1,120	1,423	1,105	1,388
Retirement Contribution	1,358	1,184	1,077	1,000	2,790	2,700	3,000
Professional Fees	5,955	0	8,028	4,724	3,500	6,861	5,000
Legal Services	180	0	0	0	1,000	200	1,000
Accounting/Audit	3,500	0	3,500	0	3,500	1,500	3,500
Electric Service	1,222	3,017	10,456	1,465	3,000	1,441	2,500
Lake Worth Utilities	68,246	69,724	71,565	100,531	96,400	82,961	116,825
Misc Expense	0	200	257	0	200	0	200
Repairs & Maintenance	9,848	7,517	22,156	11,973	15,000	4,850	10,000
Sewer Administration Fee	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Renewal & Replacement	13,952	0	9,175	4,512	30,000	2,744	25,000
Interest Expense	0	0	0	0	0	0	0
<b>WASTE WATER DEPT</b>	<b>136,618</b>	<b>115,293</b>	<b>160,532</b>	<b>158,611</b>	<b>193,413</b>	<b>137,149</b>	<b>204,557</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,787,036</b>	<b>1,859,783</b>	<b>2,185,821</b>	<b>2,270,122</b>	<b>2,410,627</b>	<b>1,838,845</b>	<b>2,307,957</b>

## **EXPENSE NOTES/LINE ITEM JUSTIFICATIONS**

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### **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. The Actuary develops the cost annually. The employee's contribution is 7%. The Town's contribution will fluctuate annually. Recommend line item funding at **\$3,000**.

**Professional Fees:** These funds are provided for projects that require outside consultants such as engineering services, planning services, feasibility studies, etc. Funding recommended at **\$5,000**.

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

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

**Electric Service:** The line item covers the cost of providing electric service to the lift station. **\$2,500** is budgeted.

**Lake Worth Utilities:** Charges for this service vary greatly from year to year. Charges are calculated by a per gallon charge, as well as a pass through charge for capacity. The pass through charge is being paid by the Eau Palm Beach. Budget proposed at **\$116,825**.

**Repairs & Maintenance:** General maintenance to lift station, Roto-Rooter, pipe maintenance, some valve replacement, general painting, etc. Staff recommends reducing funding to **\$10,000**.

**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 be reduced to **\$25,000**.

## UTILITY FUND BUDGET SUMMARY

### EXPENSES

Account Description	Actual FY 9/30/16	Actual FY 9/30/17	Actual FY 2018	Actual FY 2019	Adopted Budget FY 2020	Actual P/E 9/30/20	Adopted Budget FY 2021
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### CAPITAL IMPROVEMENTS

Capital Improvements	41,787	107,431	1,182,892	114,561	4,400,000	73,919	4,400,000
Wellfield Development	0	0	0	0	100,000	231,483	0
Sewer Capital Improvements	11,910	143,385	11,918	3,421	130,000	213,474	0
<b>TOTAL CAPITAL COSTS</b>	<b>53,697</b>	<b>250,816</b>	<b>1,194,810</b>	<b>117,982</b>	<b>4,630,000</b>	<b>518,876</b>	<b>4,400,000</b>
<b>TOTAL UTILITY FUND</b>	<b>1,840,733</b>	<b>2,110,599</b>	<b>3,380,631</b>		<b>7,040,627</b>	<b>2,640,790</b>	<b>6,707,957</b>



## CAPITAL IMPROVEMENTS

**Capital Improvements:** Funding in the amount of **\$4,400,000** is estimated to provide for capital improvements to the water main distribution upgrades.

# J. TURNER MOORE MEMORIAL LIBRARY



Adopted Budget  
Fiscal Year 2020-2021

## LIBRARY SYNOPSIS

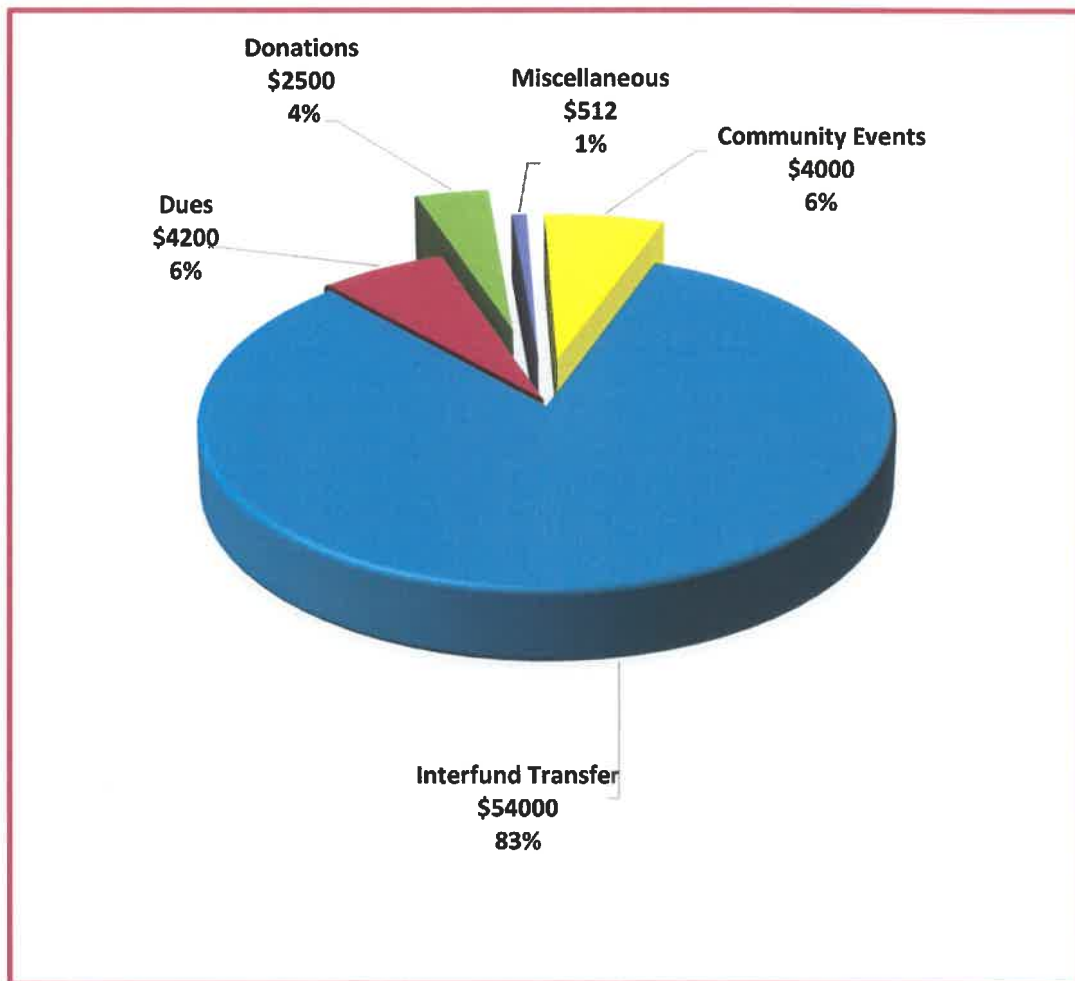
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The J. Turner Moore Memorial Library is an organization established, supported and funded by the community. It provides access to knowledge, information, and works of the imagination through a range of resources and services. The Library exists in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

The detailed justification is included following the budget summary.

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### LIBRARY REVENUES



# LIBRARY FUND BUDGET SUMMARY

## REVENUES AND OTHER SOURCES

Account Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Adopted Budget FY 2020	Actual P/E 9/30/20	Adopted Budget FY 2021
<b>OTHER GOVERNMENTAL SOURCES</b>							
Intergovernmental Grants	0	0	0	0	0	0	0
Strauss Foundation Donation	150,000	0	0	0	0	0	0
<b>TOTAL GOVT OTHER SOURCES</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHARGES FOR SERVICES</b>							
Dues	3,505	4,425	4,755	5,255	4,200	3,080	4,200
<b>TOTAL CHARGES OF SERVICES</b>	<b>3,505</b>	<b>4,425</b>	<b>4,755</b>	<b>5,255</b>	<b>4,200</b>	<b>3,080</b>	<b>4,200</b>
<b>MISCELLANEOUS REVENUES</b>							
Donations	1,990	5,200	5,110	3,280	2,500	3,330	2,500
Community/Recreation Events		0	3,946	3,006	4,000	2,009	4,000
Investment Interest	2	2	2	2	4	2	4
Miscellaneous Revenues	291	575	0	0	508	0	508
Fund Raising Donations	0	0	0	0	0	0	0
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>2,283</b>	<b>5,777</b>	<b>9,058</b>	<b>6,288</b>	<b>7,012</b>	<b>5,341</b>	<b>7,012</b>
<b>TOTAL OPERATING REVENUES</b>	<b>155,788</b>	<b>10,202</b>	<b>13,813</b>	<b>11,543</b>	<b>11,212</b>	<b>8,421</b>	<b>11,212</b>
<b>OTHER FUNDING SOURCES</b>							
Interfund Transfer	49,912	48,000	49,000	54,000	54,000	54,000	54,000
Appropriated Fund Bal		0		0	0	0	0
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>49,912</b>	<b>48,000</b>	<b>49,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>
<b>TOTAL REVENUES/OTHER SOURCES</b>	<b>205,700</b>	<b>58,202</b>	<b>62,813</b>	<b>65,543</b>	<b>65,212</b>	<b>62,421</b>	<b>65,212</b>

## REVENUE NOTES/LINE ITEM JUSTIFICATIONS

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**Dues:** Based on the number of members in 2019-20 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 plein air 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 2019-20 budget year was \$54,000. Staff plans on continuing with expanding the pool of speakers for the lecture series. Staff recommends the funding be **\$54,000.**

# LIBRARY FUND BUDGET SUMMARY

## EXPENSES

Account Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Adopted Budget FY 2019	Actual P/E 9/30/20	Adopted Budget FY 2021
Regular Salaries	11,735	11,135	12,473	12,914	14,939	13,395	15,917
Fica/Medicare Taxes	854	808	904	943	1,143	1,022	1,218
Workers' Compensation	30	33	2	50	55	52	50
Unemployment Comp	0	0	0	0	0	0	0
Consulting Fees/Software Support	1,526	1,640	254	0	1,000	0	1,000
Telephone/Data Line	1,182	997	1,209	1,692	1,500	2,278	2,300
Electric Service	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Solid Waste Fees/Misc	150	144	413	398	425	404	425
Repairs & Maintenance	1,707	1,709	1,854	5,140	3,000	2,634	2,097
Postage	0	0	0	0	0	0	0
Printing	0	0	0	0	100	0	0
Miscellaneous	118	33	522	165	400	235	405
Small Equipment	0	77	0	0	750	0	0
Library/Community Events	17,445	17,771	30,978	27,485	29,400	14,757	29,400
Operating/Office Supplies	333	148	61	247	400	37	300
Dues/Subscriptions	58	0	99	119	0	0	0
Books/DVD's/Tapes	6,296	7,780	6,527	9,792	9,500	4,612	9,500
Meetings/Schools/Conferences	0	0	29	0	0	0	0
Travel Meetings/Schools/Conferences	0	0	0	0	0	0	0
Capital Equipment	0	0	0	0	1,000	0	1,000
Strauss Donation Expenditures	8,714	80,290	30,845	3,092	0	9,988	0
Refurbishment Project & Donations Expenditures	0	0			0	0	0
<b>TOTAL LIBRARY EXPENSES</b>	<b>51,748</b>	<b>124,165</b>	<b>87,770</b>	<b>63,637</b>	<b>65,212</b>	<b>51,014</b>	<b>65,212</b>

## **EXPENSE NOTES/LINE ITEM JUSTIFICATIONS**

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**Regular Salary:** The salary reflects the part-time Library Director position at 12 hours per week. The 2020-21 budget reflects a 3.0% raise for non-union employees.

**Workers' Compensation:** Funds provide for Workers' Compensation Insurance for the Library Director. Recommend funding for this line item **\$50**.

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

**Telephone/Data Line/Wireless:** Funds budgeted are for shared costs for telephone and Comcast internet service. Funding for this line item **\$2,300**.

**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 funding **\$2,097**.

**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 **\$405**.

**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 **\$300**.

**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**.