



**PUBLIC NOTICE/AGENDA
BUDGET WORKSHOP at 10:00 A.M.
Thursday July 22, 2021**

To leave Public Comment email lpetersen@manalapan.org or call 561-585-9477 and leave a message by 9:00 pm on July 21, 2021

Town Commission	Town Staff
Keith Waters, Mayor _____	Linda Stumpf, Town Manager _____
Simone Bonutti, Vice Mayor _____	Carmen Mattox, Chief of Police _____
Stewart Satter, Mayor Pro Tem _____	Lisa Petersen, Town Clerk _____
Hank Siemon, Commissioner _____	Erika Petersen, Deputy Clerk _____
Richard Granara, Commissioner _____	Keith Davis, Town Attorney _____
Chauncey Johnstone, Commissioner _____	Matthew Pritchett, Ass't. Town Attorney _____
John Deese, Commissioner _____	

CALL TO ORDER

REGULAR AGENDA:

- 1. Budget Planning Workshop-Discussion of the General Fund Budget for fiscal year 2021-2022**

ADJOURNMENT

PLEASE TAKE NOTICE AND BE ADVISED, that if any interested person desires to appeal any decision made by the Town Commission, Special Magistrate or any other Boards or Commissions of the Town with respect to any matter considered at this meeting or hearing, such interested person will need a record of the proceedings, and for such purpose may need to insure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The meeting/hearing will be continued from day to day, time to time, place to place, as may be found necessary during the aforesaid meeting. IN ACCORDANCE WITH THE PROVISIONS OF THE AMERICANS WITH DISABILITIES ACT (ADA), THIS DOCUMENT CAN BE MADE AVAILABLE IN AN ALTERNATE FORMAT (LARGE PRINT) UPON REQUEST AND SPECIAL ACCOMMODATIONS CAN BE PROVIDED UPON REQUEST WITH THREE (3) DAYS ADVANCE NOTICE. Please contact the Town Clerk at (561) 585-9477 - 600 South Ocean Blvd., Manalapan, FL 33462 - townhall@manalapan.org



MEMORANDUM

To: Mayor and Town Commissioners
From: Linda A. Stumpf, Town Manager
Date: July 20, 2021
Subject: 2021-2022 Budget millage rate

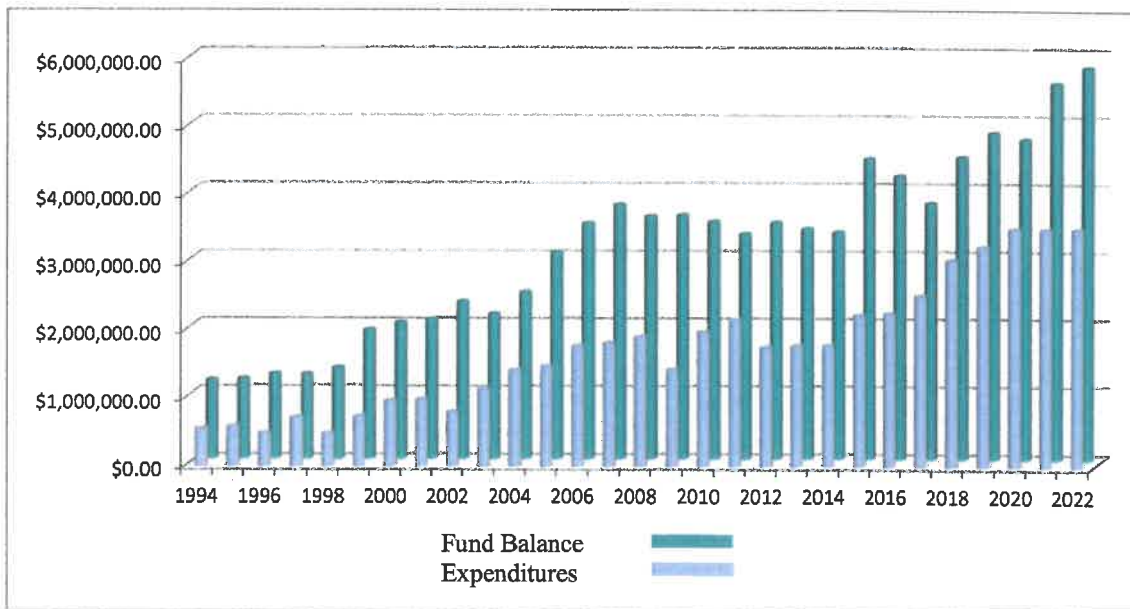
According to the TRIM requirements, the Commission must set a tentative millage rate at the July 23rd meeting. I have provided a budget that assumes a millage rate of **3.1695**. The current millage rate is **3.1695** and the roll back rate is **3.0982**. The proposed General Fund budget is a balanced budget with \$135,000 from the designated vehicle replacement program. For purposes of the TRIM, I am recommending that we propose the tentative millage rate remain the same as the 2020-21 rate. As I indicated at the last workshop, the millage rate proposed at Friday's meeting can be reduced prior to the budget adoption but cannot be increased. There are several items that could have an impact on the millage rate. The September hearing dates must be announced at the July meeting. The proposed dates are 9/17 and 9/28 these meetings must be held after 5:00 pm.

The expenses that we reviewed at the workshop have not changed except for a slight increase in the defined benefit contribution. Several of the state revenues have also been updated.

I have estimated the Fund Balance to be 60.70% of the estimated expenditures. The attached chart reflects the Fund Balance history.

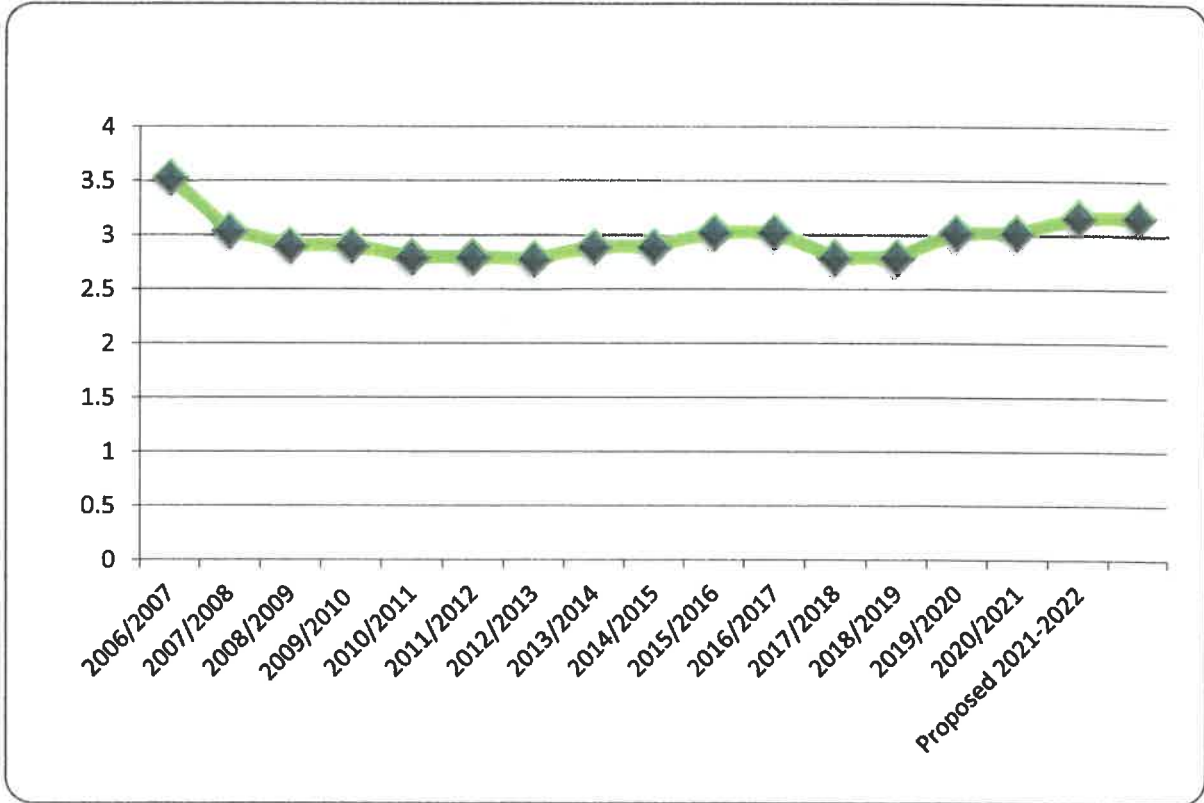
GENERAL FUND UNASSIGNED BALANCE ANALYSIS

Fiscal Year	Unassigned Fund Balance	Restricted Fund Balance	Total Fund Balance	Expenditures	Unassigned Fund Balance as a % Expenditures	
1994	563,202	14,388	577,590	1,161,775	48.48%	
1995	598,534	14,388	612,922	1,181,663	50.65%	
1996	500,496	232,570	733,066	1,253,224	39.94%	
1997	732,716	129,997	862,713	1,249,111	58.66%	
1998	496,680	559,133	1,055,813	1,344,141	36.95%	
1999	746,845	263,781	1,010,626	1,901,829	39.27%	
2000	979,698	13,350	993,048	2,007,892	48.79%	
2001	999,542	18,178	1,017,720	2,058,579	48.55%	
2002	813,565	25,750	839,315	2,322,128	35.04%	
2003	1,146,585	73,997	1,220,582	2,138,603	53.61%	
2004	1,428,421	4,442	1,432,863	2,458,992	58.09%	
2005	1,486,933	5,090	1,492,023	3,045,321	48.83%	
2006	1,786,181	7,329	1,793,510	3,480,603	51.32%	
2007	1,823,348	5,278	1,828,626	3,754,447	48.57%	
2008	1,920,927	49,284	1,970,211	3,582,919	53.61%	
2009	1,440,423	435,294	1,875,717	3,597,151	40.04%	
2010	1,983,867	27,986	2,011,853	3,504,741	56.61%	
2011	2,168,035	18,674	2,186,709	3,319,878	65.30%	
2012	1,768,702	60,850	1,829,552	3,490,025	50.68%	
2013	1,788,901	121,061	1,909,962	3,398,027	52.65%	
2014	1,797,177	140,504	1,937,681	3,350,283	53.64%	
2015	2,237,366	877,288	3,114,654	4,438,446	50.41%	
2016	2,268,450	1,018,956	3,287,406	4,185,461	54.20%	
2017	2,535,672	813,795	3,349,467	3,784,126	67.01%	
2018	3,056,952	778,262	3,835,214	4,464,775	68.47%	
2019	3,258,564	1,491,664	4,825,948	4,825,948	67.52%	
2020	3,520,729	1,658,889	5,179,618	4,728,533	74.46%	
Estimate	2021	3,520,729	1,658,889	5,179,618	5,563,477	63.28%
Estimate	2022	3,520,729	1,658,889	5,179,618	5,800,512	60.70%



Manalapan Millage Rate History

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



GENERAL FUND BUDGET SUMMARY

REVENUES AND OTHER SOURCES

Account Description	Actual	Actual	Actual	Actual	Adopted Budget	Actual	Proposed Budget
	Y/E 9/30/17	Y/E 9/30/18	Y/E 9/30/19	Y/E 9/30/20	FY 9/30/21	P/E 5/31/21	FY 9/30/22
Real Estate Tax	3,114,224	3,419,511	3,957,531	4,021,798	4,342,858	4,228,357	4,530,711
Local Option Tax	19,660	19,630	19,768	18,045	17,363	13,412	18,681
Florida Public Utility	63,655	66,626	64,289	71,865	62,000	45,926	69,500
Florida Power & Light	226,416	233,776	244,106	257,194	210,000	120,804	175,000
Gas Utility Tax	3,385	4,089	2,653	3,079	2,000	3,671	3,000
Local Communications Svc Tax	12,541	13,863	13,409	13,903	14,549	10,853	15,400
Business Tax- Town	31,065	18,033	43,449	34,394	35,000	32,748	35,000
Business Tax - Palm Beach County	1,765	2,168	2,689	4,202	2,000	1,511	2,000
Building Permits	528,331	388,790	1,135,188	495,543	450,000	412,522	575,000
Other Fees/Permits	6,010	5,300	1,850	3,760	3,000	3,100	3,200
Building Plan Revisions	3,490	5,914	875	1,580	1,000	1,610	1,600
State Revenue Sharing	9,906	10,249	10,545	8,909	8,845	6,965	10,830
Alcoholic Beverage	2,594	1,958	1,958	1,958	2,500	1,909	2,000
One-Half Cent Sales Tax	32,355	33,742	34,151	32,733	29,202	24,451	34,615
Motor Fuel Tax	1,883	2,194	2,368	1,859	1,000	1,931	1,400
Discretionary 1cent Sales Tax	18,600	29,940	30,923	29,344	26,687	21,732	28,000
911 Reimbursement Dispatch Salary	0	5,152	0	0	0	0	0
Intergovernmental Misc.	886	265	109	0	300	0	300
Grants	1,036	0	1,527	725	0	0	0
Hurricane Reimbursement	0	7,311	63,228	13,636	0	14,782	0
\$12.50 Money Reimbursement	0	0	125	0	0	275	0
Fines & Forfeits-Town	632	291	116	0	250	399	500
Fines & Forfeits-PBC	1,090	482	576	1,324	825	814	1,100
Contribution Boat Life	0	0	0	0	20,000	0	0
Investment Interest	10,726	19,301	26,309	76,836	55,000	37,388	51,175
Contributions Town hall Landscape	0	0	0	0	0	0	0
Contribution Police Restricted	14,900	1,600	2,503	300	0	0	0
Contributions	0	55,573	0	0	0	0	0
911 Reimbursable Operating	0	113	367	544	0	0	0
Chief Discretionary Donation Fund	10,100	5,000	5,825	2,600	0	4,200	0
Miscellaneous Revenue	17,869	20,410	30,671	16,266	17,598	17,790	20,000
Sale of Surplus Equip/Merchandise	5,250	6,500	0	5,600	2,500	4,500	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	1,497	4,997	3,108	20,805	2,000	2,971	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	175,000	0	135,000
Prior Yr. Carry Fwd.	0	0	0	0	0	0	0
TOTAL REV/OTHER SOURCES	4,221,866	4,464,778	5,782,222	5,220,802	5,563,477	5,096,623	5,800,512

**Property Tax Revenues reflects a Millage rate of 3.1695
2020-21 millage rate was 3.1695

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Adopted Budget FY 9/30/21	Actual P/E 5/31/21	Proposed Budget FY 9/30/22
---------------------	----------------------	----------------------	----------------------	----------------------	---------------------------------	-----------------------	----------------------------------

LEGISLATIVE EXPENSES

Legal Services	4,090	5,720	3,650	1,575	5,000	956	5,000
Litigation Costs	15,463	0	0	15,581	15,000	1,238	7,500
Commission Contingency	0	2,860	16,415	3,852	10,000	59	10,000
LEGISLATIVE TOTAL	19,553	8,580	20,065	21,008	30,000	2,253	22,500

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Adopted Budget FY 9/30/21	Actual P/E 5/31/21	Proposed Budget FY 9/30/22
ADMINISTRATION							
Executive Salaries	124,964	129,317	132,830	142,141	144,229	102,070	148,555
Regular Salaries	87,068	93,568	103,066	101,460	114,449	74,107	105,526
Car Allowance	4,800	55	0	0	0	0	0
Employee Service Program	5,000	3,750	3,750	0	0	0	0
FICA/Medicare Taxes	15,585	16,328	16,966	17,399	19,789	12,492	19,437
Retirement Contribution	31,314	35,673	34,345	35,146	40,000	34,440	45,000
Life & Health Insurance	41,971	44,925	41,031	35,856	36,980	37,769	44,630
Workers' Compensation	160	168	176	129	425	212	400
457/401A Match Program	10,000	11,087	14,038	10,000	10,150	7,308	10,000
Professional Services	14,717	33,393	37,587	20,269	50,000	8,141	40,000
Legal Services	36,195	31,052	40,886	33,772	45,000	29,155	45,000
Codification	600	2,182	5,527	5,361	4,000	1,295	4,000
Accounting/Audit	13,450	11,600	13,200	17,750	20,000	10,888	25,000
Cell Phone	1,265	1,320	1,320	1,595	1,620	1,350	1,620
Electric/Gas Service	10,663	10,562	10,521	11,693	11,300	7,543	11,000
Equipment Rental	960	357	872	976	1,075	226	1,050
Miscellaneous Repairs & Maintenance	167	114	224	189	500	0	0
Vehicle Repairs & Maintenance	0	125	177	1,212	500	140	500
Printing	2,255	2,480	2,217	916	2,500	978	2,500
Newsletter Reproduction	1,233	0	30	0	500	0	0
Telephone Directory	0	1,305	0	1,413	1,900	0	1,900
Recreational Activities	0	0	0	0	200	0	200
Miscellaneous	1,301	1,332	1,161	106	2,000	290	6,000
Postage	1,657	698	3,966	7,856	5,500	4,319	6,000
Insurance	57,063	54,836	63,996	60,461	65,000	66,667	73,200
Small Equipment	261	0	1,041	0	1,600	337	2,000
Legal Ads & Others	5,208	220	13,350	8,799	7,000	227	7,000
Election Costs	439	1,232	296	455	2,000	603	2,000
Records/Retention/Destruction	1,664	300	300	350	2,600	800	2,600
Office Supplies	3,591	4,873	4,142	3,088	3,000	3,104	4,200
Dues & Subscriptions	5,959	7,362	6,063	5,947	7,170	6,078	6,633
Meetings/Schools/Conferences	911	600	1,172	645	2,300	349	1,940
Travel Meetings/Schools/Conferences	2,609	0	89	0	3,500	0	3,400
Mileage Reimbursement	1,183	0	0	0	0	0	0
Capital Equipment	0	432	1,854	0	2,500	650	3,660
Capital Improvements	0	0	0	0	0	0	0
ADMINISTRATION TOTAL	484,213	501,246	556,192	524,983	609,286	411,537	624,951

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Adopted Budget FY 9/30/21	Actual P/E 5/31/21	Proposed Budget FY 9/30/22
---------------------	----------------------	----------------------	----------------------	----------------------	---------------------------------	-----------------------	----------------------------------

INFORMATION TECHNOLOGY

Professional Services	0	165	4,185	1,026	2,000	497	2,000
Consulting Fees/Software Support	37,869	53,219	49,693	49,110	70,000	53,588	86,450
Telephone/Data Lines	46,112	37,270	42,781	46,407	40,296	39,207	42,000
Equipment Repairs & Maintenance	1,500	246	547	1,082	500	570	1,000
Miscellaneous Expense	13	0	0	0	0	0	0
Small Equipment	398	2,358	2,541	4,776	2,000	1,265	2,900
Operating Supplies	0	0	0	0	0	0	150
Capital Equipment	2,332	0	0	0	0	0	0

INFORMATION TECH TOTAL	88,224	93,258	99,747	102,401	114,796	95,127	134,500
-------------------------------	---------------	---------------	---------------	----------------	----------------	---------------	----------------

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Adopted Budget FY 9/30/21	Actual P/E 5/31/21	Proposed Budget FY 9/30/22
---------------------	----------------------	----------------------	----------------------	----------------------	---------------------------------	-----------------------	----------------------------------

POLICE DEPARTMENT

Officer Salaries	610,442	666,682	712,798	880,020	948,792	644,502	978,197
Dispatch Salaries	226,675	227,727	234,892	260,806	301,959	191,011	306,938
Overtime	25,732	95,572	123,378	69,603	65,000	42,651	65,000
Part Time Police Officers	15,904	44,862	43,417	87,124	50,600	60,154	57,395
Employee Service Program	10,625	3,125	0	0	13,125	11,875	10,625
FDLE Incentive Pay	8,035	6,995	7,699	9,882	9,200	6,471	9,200
In Service Training	11,918	12,007	12,309	5,366	21,362	10,357	19,300
Extra Duty Pay-Reimbursable	2,725	3,102	2,343	15,376	2,000	2,786	2,000
FICA/Medicare Taxes	65,144	79,282	84,242	97,682	108,021	74,110	110,822
Retirement Contrib.	56,573	60,832	123,797	147,668	170,000	157,614	200,000
Life & Health Insurance	190,732	199,190	226,689	250,081	300,443	192,653	317,845
Workers' Compensation	17,448	22,707	29,863	28,842	40,864	33,207	46,995
457/401A Match Program	8,400	21,583	24,619	21,950	24,700	16,378	24,700
Marine Unit Operations	0	2,161	3,744	1,127	4,000	4,858	4,000
Legal Fees/Union Issues	16,768	3,173	23,114	31,118	20,000	16,334	25,000
Hiring/Processing Fees	3,745	6,043	6,715	2,578	3,000	2,615	2,000
Cell Phones/Pagers	5,037	5,184	5,376	6,299	6,100	3,239	6,300
Dispatch Center Electric	2,383	2,426	1,780	1,367	1,400	1,040	1,400
Facilities & Equipment Repair & Maintenance	3,185	4,833	4,007	2,628	2,600	1,822	2,600
Vehicle Repair & Maintenance	16,433	14,579	22,834	27,237	22,000	15,949	22,000
Radios Repair & Maintenance	511	1,448	1,844	1,603	1,640	110	600
Dispatch Center Repair/Maintenance	231	6,621	1,259	1,593	1,520	1,201	1,600
Dispatch 911 Operations	1,922	279	736	50	0	0	0
Radio Reimbursable	8	0	0	0	0	0	0
Printing	171	0	55	0	250	0	250
Promotional Activities	225	1,545	1,081	1,854	1,800	1,050	1,800
Miscellaneous	1,413	1,109	1,081	1,543	1,000	801	1,000
Law Enforcement Liability Insurance	11,601	11,097	10,580	14,617	14,952	15,991	16,800
Small Equipment	1,568	1,483	11,038	3,104	7,000	5,753	4,000
Contrib. P/S Restricted Exp	18,745	18,323	0	1,174	0	0	0
Contract Security Services	0	0	148,092	187,846	208,020	137,995	204,032
Fire Arm Supplies	1,946	2,996	8,829	2,212	3,800	2,068	3,750
Office Supplies	2,227	2,878	4,381	2,802	2,800	1,551	2,800
Investigative Costs	131	124	10	279	800	126	800
Uniforms	5,844	8,368	10,499	6,300	8,000	8,750	8,400
Uniform Maintenance	1,133	5,303	6,615	8,248	9,000	6,016	9,000
Gas & Oil	16,554	18,049	19,550	16,859	20,000	14,923	20,500
Dues & Subscriptions	410	359	2,695	1,548	2,800	735	1,570
Meetings/Schools/Conferences	2,556	2,231	2,878	1,974	4,790	2,354	3,240
Travel-Meetings/Schools/Conferences	989	2,159	2,025	393	2,600	0	2,600
Educational Assistance	0	0	0	0	0	0	0
\$2.00 Education	500	500	200	500	500	0	500
Annual Fitness Program	0	0	0	0	1,000	663	1,000
Capital Equipment	480	717	0	1,630	1,500	0	1,500
Additional Cost Defined Benefit	0	0	0	72,467	75,000	48,417	89,081
Chief's Donation Fund	4,950	54,902	13,352	9,847	0	285	0
Grants Exp-Block	0	0	0	0	0	0	0
Grants Exp-Vests	1,984	2,085	4,450	2,530	2,800	939	1,000
POLICE TOTAL	1,374,003	1,624,641	1,944,867	2,287,727	2,486,738	1,737,475	2,588,140

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Adopted Budget FY 9/30/21	Actual P/E 5/31/21	Proposed Budget FY 9/30/22
----------------------------	------------------------------	------------------------------	------------------------------	------------------------------	--	-------------------------------	---

FIRE/RESCUE DEPARTMENT

Fire Rescue Contract Services	1,058,124	1,127,224	1,186,465	1,250,356	1,520,116	1,132,087	1,580,280
FIRE TOTAL	1,058,124	1,127,224	1,186,465	1,250,356	1,520,116	1,132,087	1,580,280

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Adopted Budget FY 9/30/21	Actual P/E 5/31/21	Proposed Budget FY 9/30/22
---------------------	----------------------	----------------------	----------------------	----------------------	---------------------------------	-----------------------	----------------------------------

BUILDING, PLANNING & ZONING DEPARTMENT

Regular Salaries	17,664	34,529	40,987	27,541	47,133	2,500	48,547
Employee Service Program	625	0	0	0	0	0	0
Contract Building Official	11,050	15,615	22,160	22,838	25,000	19,198	29,000
FICA/Medicare Taxes	1,399	2,574	2,999	2,180	3,606	25	3,714
Retirement Contribution	0	143	0	6,500	7,500	7,500	7,500
Life Insurance	32	0	152	11,102	15,210	2,765	30,184
Workers' Compensation	140	142	146	129	130	132	230
Repairs & Maintenance	0	10,710	0	5,716	10,000	4,474	10,000
Code Enforcement, Zoning Administrator	43,418	45,114	55,204	45,263	78,000	37,258	78,000
Inspection Services	32,340	21,140	34,450	32,695	35,000	37,765	60,125
Plan Review Fees	1,450	0	0	0	250	0	500
Cell Phones/Pagers	155	142	168	155	170	52	500
Printing/Scanning	2,608	1,521	3,694	3,614	3,350	1,438	3,350
Miscellaneous Expense	0	0	0	12	100	20	125
Small Equipment	0	0	0	0	500	183	500
Office Supplies	0	98	85	0	200	51	250
Uniforms	25	0	0	0	0	0	0
Dues & Subscriptions	0	0	0	0	0	0	1,310
Meetings/Schools	0	0	0	0	0	0	870
Travel Meetings/Schools/Conferences	0	0	0	0	0	0	1,900
Unemployment Compensation	0	0	0	0	0	2,089	0
Capital Equipment	1,353	0	1,228	1,610	0	0	7,400
BUILDING/PLANNING TOTAL	112,209	131,728	161,272	159,354	226,148	115,450	284,005

EMERGENCY/DISASTER

Regular Salaries	6,033	0	13,163	2,313	0	23,343	0
Overtime	25,617	284	13,997	0	0	0	0
FICA/Medicare Taxes	2,380	22	1,952	135	0	332	0
Retirement Contribution	497	0	0	0	0	0	0
Other Building Maintenance	160	0	0	0	0	0	0
Grounds Maintenance	0	0	0	0	0	0	0
Solid Waste Fees/Misc.	26,726	0	0	0	0	0	0
Rental & Leasing	0	0	0	0	0	0	0
Repairs & Maintenance	0	0	409	0	0	0	0
Vehicle Repairs & Maintenance	46	0	0	0	0	0	0
Miscellaneous Expenses	660	0	882	17,420	0	4,035	0
Gas & Oil	183	0	0	0	0	0	0
Capital Equipment-Vehicles	0	0	0	0	0	0	0
EMERGENCY/DISASTER TOTAL	62,210	306	30,403	19,867	0	27,710	0

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Adopted Budget FY 9/30/21	Actual P/E 5/31/21	Proposed Budget FY 9/30/22
SANITATION DEPARTMENT							
Regular Salaries	65,371	73,250	74,579	76,268	82,420	56,189	94,407
Overtime	0	0	0	0	0	0	0
Employee Service Program	2,500	1,250	0	0	0	0	0
FICA/Medicare Taxes	5,157	5,016	5,516	5,857	6,305	4,479	7,222
Retirement Contribution	0	0	0	0	0	0	0
Life & Health Insurance	242	335	10,446	8,931	12,700	8,351	15,655
Workers' Compensation	3,392	4,382	5,660	5,406	6,118	5,840	7,800
Solid Waste Fees/Misc.	1,081	1,131	1,448	1,189	2,500	1,099	2,500
Vehicle Repairs & Maintenance	9,277	5,826	3,436	6,504	8,000	2,964	8,000
Gas & Oil	1,724	2,142	1,940	1,842	3,000	1,494	3,000
Miscellaneous Supplies	836	690	1,063	669	1,000	1,414	2,300
Capital Equipment-Vehicles	0	0	0	0	0	0	0
SANITATION TOTAL	89,580	94,022	104,088	106,666	122,043	81,829	140,885
FACILITIES & GROUNDS MAINTENANCE DEPARTMENT							
Regular Salaries	16,856	16,931	20,231	22,614	23,800	15,659	24,495
Contract Cleaning Service	0	0	0	0	0	0	0
FICA/Medicare Taxes	1,289	1,295	2,098	2,441	1,821	1,741	1,874
Retirement Contribution	0	0	0	0	0	0	0
Life & Health Insurance	0	26	7,270	9,198	9,800	6,501	9,800
Workers' Compensation	550	676	766	773	680	766	1,020
Cell Phone/Pagers	267	148	181	172	160	58	160
Facilities Repairs & Maintenance	12,478	15,807	29,030	12,962	20,750	12,518	20,550
Landscape Maintenance	27,498	27,993	27,018	31,582	40,000	22,259	35,000
Miscellaneous	1,130	540	1,364	577	1,500	1,028	1,500
Donation Expenditures	59,824	0	4,812	0	0	0	0
Uniforms	60	90	101	0	125	0	125
Capital Improvements	0	0	0	0	0	0	0
FACILITIES/GROUNDS TOTAL	119,952	63,506	92,872	80,319	98,636	60,530	94,524
TRANSPORTATION/STREETS DEPARTMENT							
Street Lighting Electricity	4,382	4,428	5,219	4,416	6,000	3,192	5,600
Street, sidewalk Repairs & Maintenance	1,155	2,395	1,983	528	3,000	1,917	3,500
TRANSPORTATION TOTAL	5,537	6,823	7,202	4,943	9,000	5,109	9,100
LIBRARY TRANSFER FUNDS							
Interfund Library Transfer	48,000	49,000	54,000	54,000	54,000	54,000	54,000
INTERFUND TOTAL	48,000	49,000	54,000	54,000	54,000	54,000	54,000
TOTAL OPERATING BUDGET	3,461,605	3,700,334	4,257,172	4,611,625	5,270,764	3,723,106	5,532,884

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Adopted Budget FY 9/30/21	Actual P/E 5/31/21	Proposed Budget FY 9/30/22
---------------------	----------------------	----------------------	----------------------	----------------------	---------------------------------	-----------------------	----------------------------------

CAPITAL

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
Flowers Planting Replacements	528

Total Infrastructure **284,759**

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Adopted Budget FY 9/30/21	Actual P/E 5/31/21	Proposed Budget FY 9/30/22
2017-18 Capital							
Police Vehicle		37,350					
2017 Honda ATV		6,587					
4 in car Cameras		12,321					
2 Defibrillators for the ATV's		2,431					
Copy Machine		4,073					
Desk, credenza, file cabinets		3,150					
APC for Dispatch		4,590					
Computers: 2 Town Hall, 2 police desktops, upgrades/software		4,227					
Body Mc/Charges		2,564					
Building Shades		9,727					
Inflatable side pouches		781					
Town Manager Vehicle		27,573					
Restricted for future Vehicle Replacement program		55,500					
2-Latitude rugged laptops for police vehicles		5,301					
Total Capital Equipment/Vehicles		176,175					
Infrastructure							
Various plantings throughout the Town		350					
Dispatch Relocation		47,950					
Stucco repair/soffits/gutters/roof truss repair/painting		92,392					
Foundation plans for Chambers remodel		1,246					
Foundation Bridge Landscaping		8,706					
Building Lettering for Town Hall		1,015					
Swale project		3,981					
Air Conditioning unit replaced at Town Hall		4,342					
Total Infrastructure		159,982					
2018-19 Capital Budget							
Police Vehicle				36,665			
2018 Honda ATV				5,155			
Computers: 2 Town hall,2 police desktops, upgrades/software				2,374			
APC for Dispatch				9,690			
LPR, HD Cameras				118,044			
Total Capital Equipment/Vehicles				171,928			
Infrastructure							
Sidewalk Replacements							
Various plantings throughout the Town							
Blinds/Office remodel				2,555			
Tranquility Park Plantings							
Redesign Chambers Dais,upgrade Chambers, upgrade sound system,paint Townhall				290,146			
Swale Regrading project				1,923			

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Adopted Budget FY 9/30/21	Actual P/E 5/31/21	Proposed Budget FY 9/30/22
Signage			3,505				
Dispatch Center Relocation			125,752				
Total Infrastructure			423,880	-			
2019-20 Capital Budget							
Police Vehicle				30,406			
2019 Honda ATV w canape				7,587			
Dispatch Radio Console				16,663			
CAD/RMS System 1st of 3 year cost				14,000			
Computers: 2 Town hall, 2 police desktops, upgrades/software				937			
Antenna & Repeater Motorola bundle				63,487			
Cintel Cameras				2,127			
Total Capital Equipment/Vehicles				135,207			
Infrastructure							
Sidewalk Replacements				15,558			
Painting Townhall & Dispatch stairwell				9,600			
Total Infrastructure				25,158			
21 Capital Budget							
Police Vehicle					39,588	45,200	
2020 Honda ATV w canopy					7,920	7,797	
CAD/RMS System 2nd of 3 year cost					14,000	14,000	
Computers: 2 Town hall, 2 police desktops, upgrades/software					6,800	4,648	
Motorola encryption capable radios					95,120	88,771	
Boat lift					20,000		
Panasonic body camera charging bay docks					6,060	3,740	
Restricted for future Vehicle Replacement program					75,500		
AED defibulator for ATV					1,225	1,026	
Cintel LPR camera					6,500	3,726	
Total Capital Equipment/Vehicles					272,713	168,908	

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/17	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Adopted Budget FY 9/30/21	Actual P/E 5/31/21	Proposed Budget FY 9/30/22
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	-	
2021-22 Capital Budget							
Police Vehicle							43,339
Additional Police Vehicle to fleet							52,575
2021 Honda ATV w canopy							8,000
CAD/RMS System 3rd of 3 year cost							14,000
2 Cintel LPR cameras							10,000
Telephone System							24,000
Restricted for future Vehicle Replacement program							80,000
Computers: 2 Town hall, 2 PD Rugged Laptops, half rack, upgrades/software							16,214
Total Capital Equipment/Vehicles							248,128
Infrastructure							
Sidewalk Replacements							5,000
Various plantings throughout the Town							5,000
Tranquility Park Plantings							2,000
Air Conditioning unit replaced at Town Hall							7,500
Total Infrastructure							19,500
TOTAL CAPITAL/ INFRASTRUCTURE	345,368	336,157	595,808	160,365	292,713	168,908	267,628
TOTAL GENERAL FUND	3,806,973	4,036,491	4,852,981	4,771,989	5,563,477	3,892,014	5,800,512

LIBRARY FUND BUDGET SUMMARY

REVENUES AND OTHER SOURCES

Account Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual; FY 2020	Adopted Budget FY 2021	Actual P/E 5/31/21	Proposed Budget FY 2022
OTHER GOVERNMENTAL SOURCES							
Intergovernmental Grants	0	0	0	0	0	0	0
Strauss Foundation Donation	0	0	0	0	0	0	0
TOTAL GOVT OTHER SOURCES	-	-	-	-	-	-	-
CHARGES FOR SERVICES							
Dues	4,425	4,755	5,255	3,080	4,200	35	4,200
TOTAL CHARGES OF SERVICES	4,425	4,755	5,255	3,080	4,200	35	4,200
MISCELLANEOUS REVENUES							
Donations	5,200	5,110	3,280	3,330	2,500	0	2,500
Community/Recreation Events	0	3,946	3,006	2,009	4,000	0	4,000
Investment Interest	2	2	2	2	4	(25)	3
Miscellaneous Revenues	575	0	0	0	508	0	508
Fund Raising Donations	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	5,777	9,058	6,288	5,341	7,012	(25)	7,011
TOTAL OPERATING REVENUES	10,202	13,813	11,543	8,421	11,212	10	11,211
OTHER FUNDING SOURCES							
Interfund Transfer	48,000	49,000	54,000	54,000	54,000	54,000	54,000
Appropriated Fund Bal	0	0	0	0	0	0	0
TOTAL OTHER FUNDING SOURCES	48,000	49,000	54,000	54,000	54,000	54,000	54,000
TOTAL REVENUES/OTHER SOURCES	58,202	62,813	65,543	62,421	65,212	54,010	65,211

LIBRARY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Adopted Budget FY 2021	Actual P/E 5/31/21	Proposed Budget FY 2022
Regular Salaries	11,135	12,473	12,914	13,395	15,917	9,572	16,342
Fica/Medicare Taxes	808	904	943	1,022	1,218	660	1,250
Workers' Compensation	33	2	50	52	50	52	65
Unemployment Comp	0	0	0	0	0	0	0
Consulting Fees/Software Support	1,640	254	0	0	1,000	489	950
Telephone/Data Line	997	1,209	1,692	2,278	2,300	1,771	2,300
Electric Service	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Solid Waste Fees/Misc	144	413	398	404	425	401	425
Repairs & Maintenance	1,709	1,854	5,140	2,634	2,097	1,098	2,100
Postage	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0
Miscellaneous	33	522	165	235	405	181	250
Small Equipment	77	0	0	0	0	0	0
Library/Community Events	17,771	30,978	27,485	14,757	29,400	403	28,629
Operating/Office Supplies	148	61	247	37	300	81	300
Dues/Subscriptions	0	99	119	0	0	0	0
Books/DVD's/Tapes	7,780	6,527	9,792	4,612	9,500	1,704	9,500
Meetings/Schools/Conferences	0	29	0	0	0	419	500
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	80,290	30,845	3,092	9,988	0	0	0
Refurbishment Project & Donations Expenditures	0				0	0	0
TOTAL LIBRARY EXPENSES	124,165	87,770	63,638	51,014	65,212	18,430	65,211

UTILITY FUND BUDGET SUMMARY

REVENUES AND OTHER SOURCES

Account Description	Actual	Actual	Actual	Actual	Adopted	Actual	Adopted
	FY 9/30/17	FY 9/30/18	FY 9/30/19	FY 9/30/20	Budget FY 9/30/21	P/E 5/31/21	Budget FY 2022
Water Sales	1,822,827	2,481,341	2,520,541	2,514,782	1,429,425	977,933	1,617,491
Wastewater Sales	157,429	230,532	264,239	219,371	275,844	111,771	276,137
Connection Charges	900	4,295	1,840	5,200	500	5,505	4,000
Other Income	3,868	15,841	8,957	14,611	4,000	1,200	2,000
Fire Main	2,016	2,160	2,160	2,160	2,200	480	2,200
Other Income W/W	267	325	75	0	0	0	0
Late Fees/Penalties	15,859	19,033	22,878	6,412	2,000	5,844	2,500
sale of Distribution System	0	0	0	0	0	900,000	0
Interest	0	0	11	11,597	7,000	13,910	11,000
Investment Interest Impact	9	16	22	10	25	1	15
Investment Interest Ren & Repl	356	635	862	411	500	43	60
Investment Interest Wastewater	559	994	1,459	643	700	68	100
Interest BB&T Bank	1,452	1,454	1,101	146	120	109	120
Gain/Sale	0	0	0	0	0	0	0
Impact Fees	0	2,583	1,354	6,770	0	2,583	0
Other Non Operating Sources	0	0	0	0	4,985,642	0	4,687,562
Fund Balance Unreserved	0	0	0		0	0	0
TOTAL REVENUES	2,005,542	2,759,209	2,825,499	2,782,111	6,707,957	2,019,447	6,603,185

UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 9/30/17	Actual FY 2018	Actual FY 2019	Actual FY 2020	Adopted Budget FY 2021	Actual P/E 5/31/21	Adopted Budget FY 2022
WATER DEPARTMENT							
Regular Salaries	432,329	446,434	435,841	433,463	453,601	271,739	417,559
Overtime	9,283	16,937	16,392	9,934	16,000	8,919	16,000
Employee Service Award	12,500	5,000	0	0	4,375	0	3,750
Fica/Medicare Taxes	34,375	35,215	33,478	33,179	36,259	21,878	33,454
Retirement Contribution	32,231	40,721	53,369	50,879	52,000	49,008	52,000
Life & Health Insurance	97,375	126,894	124,464	90,076	115,750	65,567	115,311
Unemployment Compensation	0	2,750	0	0	0	2,475	0
Workers' Compensation	11,631	15,123	17,822	16,201	19,715	17,972	23,300
457/401A Match	5,100	10,560	5,292	2,600	6,500	1,900	5,000
Professional Services	36,194	33,458	72,732	82,818	70,000	25,490	45,000
Legal Services	45	8,914	3,101	8,563	7,000	4,557	6,000
Consultant Fees/Software Support	22,881	38,004	26,164	21,418	20,000	18,555	26,000
Accounting/Audit	13,450	11,600	15,427	17,250	18,000	10,888	18,000
Lab Testing Fees	30,709	28,112	28,008	22,053	27,000	17,939	24,716
Telephone/Data Lines	12,353	9,582	10,942	9,487	13,000	9,418	13,000
Cell Phone/Pager	3,398	3,133	2,004	1,582	3,500	1,984	3,648
Electric Service	132,433	107,662	141,629	113,825	110,000	73,053	93,200
Solid Waste Fees/Misc	2,178	3,786	5,615	5,989	6,400	2,883	5,350
Repairs & Maintenance	38,242	92,875	28,739	29,294	28,800	25,698	39,500
Repair/Maint-Vehicles	6,678	4,730	9,056	4,779	5,000	2,356	5,000
Postage	5,490	5,100	3,664	4,886	4,500	2,347	3,200
Rental/Lease	1,781	592	675	2,001	1,700	226	1,200
Insurance	66,511	69,122	68,589	69,653	75,500	75,564	82,521
Printing	4,789	6,640	6,149	3,767	4,500	1,890	3,500
Promotional Activities	0	0	0	0	250	0	250
Miscellaneous	375	884	725	872	1,500	10	1,500
Small Equipment	2,014	2,304	6,452	2,654	9,000	158	8,500
Legal Ads & Others	0	1,431	280	0	750	700	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	2,975	3,842	4,072	3,474	4,500	2,189	4,000
Operating Supplies	51,321	39,530	33,752	48,661	43,000	28,452	43,200
Chemicals	73,141	71,338	127,792	123,652	103,600	61,300	90,580
Uniforms	192	1,783	3,710	3,123	3,500	1,649	3,500
Gas & Oil	16,149	19,620	24,479	18,811	20,000	16,480	20,000
Dues, Subscriptions, Licenses	6,613	6,264	7,115	6,560	11,000	6,787	11,000
Educational Assistance	0	78	1,766	448	2,000	1,134	2,125
Meetings/Schools/Conferences	1,414	1,316	809	0	2,100	0	2,290
Travel Meetings/Schools/Confer	1,245	667	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0
Amortization	0	0	0	0	0	0	0
Renewal & Replacement	28,140	199,402	202,359	146,615	200,000	18,911	200,000
Capital Equipment	2,473	14,834	11,536	4,710	25,000	650	25,000
Capital Improvements	0	0	0	0	0	0	0
Vehicles	0	0	38,864	36,058	39,000	35,769	30,000
Debt Service	475,053	475,052	474,648	475,052	475,100	237,526	475,100
WATER DEPARTMENT	1,737,061	2,025,289	2,111,511	1,968,388	2,103,400	1,188,021	2,018,004

UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 9/30/17	Actual FY 2018	Actual FY 2019	Actual FY 2020	Adopted Budget FY 2021	Actual P/E 5/31/21	Adopted Budget FY 2022
EMERGENCY/DISASTER							
Regular Salaries	1,626	0	666	500	0	5,926	0
Overtime	3,911	0	1,692	0	0	0	0
Fica/Medicare Taxes	421	0	180	37	0	80	0
Retirement Contribution	153	0	0	0	0	0	0
Operating Supplies	270	0	0	265	0	198	0
Gas and Oil	1,048	0	0	0	0	0	0
EMERGENCY/DISASTER	7,429	0	2,538	802	0	6,204	0

UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 9/30/17	Actual FY 2018	Actual FY 2019	Actual FY 2020	Adopted Budget FY 2021	Actual P/E 5/31/21	Adopted Budget FY 2022
WASTE WATER DEPARTMENT							
Regular Salaries	14,560	13,904	14,550	13,420	18,144	13,914	16,703
Overtime	0	1,307	736	1,368	0	0	0
Fica/Medicare Taxes	1,091	1,107	1,120	1,105	1,388	1,037	1,278
Retirement Contribution	1,184	1,077	1,000	2,700	3,000	3,000	3,000
Professional Fees	0	8,028	4,724	6,861	5,000	753	3,500
Legal Services	0	0	0	200	1,000	0	500
Accounting/Audit	0	3,500	0	1,500	3,500	0	3,500
Electric Service	3,017	10,456	1,465	1,790	2,500	1,299	2,500
Lake Worth Utilities	69,724	71,565	100,531	98,104	116,825	69,470	98,000
Misc Expense	200	257	0	0	200	0	200
Repairs & Maintenance	7,517	22,156	11,973	4,850	10,000	1,644	8,000
Sewer Administration Fee	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Renewal & Replacement	0	9,175	4,512	2,827	25,000	8,071	30,000
Interest Expense	0	0	0	0	0	0	0
WASTE WATER DEPT	115,293	160,532	158,611	152,724	204,557	117,187	185,181
TOTAL OPERATING EXPENSES	1,859,783	2,185,821	2,270,122	2,121,112	2,307,957	1,311,412	2,203,185

UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 9/30/17	Actual FY 2018	Actual FY 2019	Actual FY 2020	Adopted Budget FY 2021	Actual P/E 5/31/21	Adopted Budget FY 2022
---------------------	----------------------	-------------------	-------------------	-------------------	------------------------------	-----------------------	------------------------------

CAPITAL IMPROVEMENTS

Capital Improvements	107,431	1,182,892	114,561	73,919	4,400,000	6,800	4,400,000
Wellfield Development	0	0	0	231,483	0	1,092	0
Sewer Capital Improvements	143,385	11,918	3,421	213,474	0	56,241	0
TOTAL CAPITAL COSTS	250,816	1,194,810	117,981	518,876	4,400,000	64,134	4,400,000
TOTAL UTILITY FUND	2,110,599	3,380,631	2,388,103	2,639,988	6,707,957	1,375,546	6,603,185