



## MEMORANDUM

To: Mayor and Town Commissioners  
From: Linda A. Stumpf, Town Manager  
Date: June 24, 2022  
Subject: 2022-23 draft budget

I have attached the draft proposed budget summary for the General Fund for discussion. The Utility and Library Fund summaries will be distributed for the July meeting. I hope to have a better handle on revenues within the next month. The estimates for state revenues are not currently available, they are expected late July. There are many expenditures that I am not able to lock down prices on this early in the process; the largest is all lines of commercial liability insurance and health. I have estimated a 18% increase for health insurance and 15% for all other lines of insurance premiums. Insurance renewal rates will not be available until late August. My hope is that the premiums come in less than that. As always, we will shop other carriers for the best value.

I will also discuss the following at the meeting on Monday.

- a) Unassigned fund balance analysis
- b) Expenses by department to review changes in the budget
- c) Millage rate history

There are several items I would like to highlight in this draft budget:

1. **Budget Overview:** The projected General Fund operating budget is \$6,006,604 for 2022-23 which is \$462,169 higher than the General Fund operating budget for 2021-22 of \$5,544,436. Some of the items that impact this increase are Fire Rescue; the changes in the police department staffing; cost of the security guards; salary adjustments to the police officers; estimated all lines of insurance increases; health insurance increases; and the defined benefit pension contribution. I am recommending that we continue to fund the capital items in the budget for the coming year. I believe this better reflects what the anticipated costs to operate the Town are. The proposed capital budget is \$572,984 for 2022-23 which is \$280,369 higher than the capital budget for 2021-22 of \$292,615. In the budget that is attached I have calculated a millage rate of 2.8300 which has been reduced from the current millage rate of 3.1695. This millage rate is 12.239% higher than the roll back rate of 2.5214. This millage rate is 10.71% lower than the current rate.
2. **Revenues:** The revenue generated using a 2.830 millage rate is \$5,237,538. The roll back rate of 2.5214 would generate \$4,666,406. Using the 2.5214 roll back

millage rate the revenue would have a \$171,406 shortfall to fund the projected operating and capital budget. The millage rate reflected in this draft budget is what is required to balance the budget using \$80,000 of vehicle reserve. Manalapan's taxable value increased by 26.41%. Revenue projections from the State have been estimated.

3. **Raises:** The current PBA contract is from 10/1/20-9/30/23 and calls for a 3% annual raise. The Commission voted on a 5% across the board raise mid-year because of the current economic conditions on the employees. I was asked to have the numbers available if the employees received a 3%, 4% and 5% raise. The attached budget reflects a 5% raise. A 5% raise costs \$88,060.14; a 4% raise costs \$70,539.32; a 3% raise costs \$41,695.93. These numbers are for all employees except the utility as these are not paid through property taxes.
4. **Employee Service Program:** This budget anticipates continuing the funding of this program again this year. This program awards an annual amount based on the anniversary date to employees for their longevity of service to the Town. I believe that we have an excellent full time and part-time staff and would like to continue to recognize their dedication to the Town. There are six employees that will meet the 5-, 10-, 15- and 20-year requirement for this award in 2022-23.
5. **Administration:** The increase to all lines of insurance represents a 15% increase. I anticipate this to be reduced as soon as I receive our renewals. This departments proposed budget is \$18,382 higher than 2021-22
6. **Communication Infrastructure & Technology:** This department's budget has increased by \$19,925. We continue to budget for the maintenance and technical support for all our systems.
7. **Police Department:** The department budget is \$196,171 higher than the 2021-22 budget. There are several factors that impact this budget. The increase in anticipated funding of the Defined Benefit Pension Plan. The 5% increase to the Security contract. The salaries and associated cost are the largest increase in this department. With the increase in the number of police officers and prior salary adjustments the proposed raises cause salaries to be increased accordingly. The salaries reflect a 5% increase. Legal fees have been budgeted due to PBA issues. There are some staffing changes in the dispatch and the support services positions which I will discuss at the workshop. The Police Department represents 41.87%
8. **Fire Rescue:** The estimated costs for 2022-23 are \$1,715,230. This is an increase of \$134,950. In reviewing both the full cost methodology and the SPB assessed value, it has been determined that the SPB assessed value be used. Fire Rescue represents 26.07% of the budget.
9. **Building Department:** Building permit fees are to be used to fund the building department's direct and indirect costs. I continue to budget for the contract code enforcement official budgeting 14 hours per week, the zoning administrator hours

have been budgeted at 18 hours per week and the building official at 10 hours per week. The hourly rates for the contractors will remain unchanged in 2022-23. Inspection services has been increased to \$64,750, the digitization of our building plans continues and is budgeted. This departments proposed budget is \$33,510 higher than 2021-22.

10. **Library:** The Library revenues do not meet its expenditures. The General Fund has provided funding annually to the library to meet the budget shortfall. I have proposed the funding for 2022-23 to remain at \$54,000 to transfer to the library to offset its shortfall. As you know, the residents receive a substantial savings by not paying county library taxes due to Manalapan having a Library. The total estimated savings in taxes to the residents is \$1,016,231 based on our new assessed value. The library events have provided a wonderful venue for the residents to socialize and enjoy their community. We hope to be able to start the library events by the end of the year.
11. **Vehicles:** The budget planning provides for the replacement schedule for the fleet vehicles. Our planning reflects the five-year police vehicle rotation schedule that was previously adopted. Two police vehicle are scheduled to be replaced in fiscal year 2022-23. The Town Manager's vehicle is also scheduled to be replaced. The cost for the vehicle includes a five-year warranty. We are also proposing replacing the oldest all-terrain ATV with a new all-terrain ATV. The vehicle replacement costs have been updated in this budget.
12. **Capital:** As I indicated earlier, the proposed capital budget is \$572,984 for 2022-23 which is \$280,369 higher than the capital budget for 2021-22. There are several items that affected the increase. One is the third vehicle for the Town Manager. This vehicle is in the 5-year rotation. There is an 80W replacement generator proposed for Town Hall. The Town Hall has been renovated in stages. The last leg of this is the police squad room. I have attached the proposed floor plan. The renovation which includes furnishings will cost \$166,684. There is \$25,000 budgeted for the swale regrading project. \$25,000 is budgeted for the redesign of the Lands End roundabout.

At the Commission meeting in July, we need to set our tentative millage rate. The final rate that is adopted in September cannot be higher than this millage rate, but it can be lower. In prior years we have been able to reduce the tentative millage rate by the final budget meeting in September.

# GENERAL FUND BUDGET SUMMARY

## REVENUES AND OTHER SOURCES

Account Description	Actual	Actual	Actual	Actual	Adopted	Actual	Proposed
	Y/E 9/30/18	Y/E 9/30/19	Y/E 9/30/20	Y/E 9/30/21	Budget FY 9/30/22	P/E 5/31/21	Budget FY 9/30/23
Real Estate Tax	3,419,511	3,957,531	4,021,798	4,255,612	4,640,461	4,399,213	5,237,538
Local Option Tax	19,630	19,768	18,045	18,283	18,704	12,853	22,034
Florida Public Utility	66,626	64,289	71,865	92,951	69,500	17,490	69,961
Florida Power & Light	233,776	244,106	257,194	162,335	206,228	89,385	214,524
Gas Utility Tax	4,089	2,653	3,079	5,149	4,000	7,306	9,400
Local Communications Svc Tax	13,863	13,409	13,903	14,512	15,400	10,223	17,525
Business Tax- Town	18,033	43,449	34,394	33,242	34,000	10,348	26,300
Business Tax - Palm Beach County	2,168	2,689	4,202	5,966	2,000	1,812	2,200
Building Permits	388,790	1,135,188	495,543	879,059	600,000	798,193	620,000
FPL Franchise			3,760	0	0	12,104	29,050
Other Fees/Permits	5,300	1,850	1,580	3,950	3,200	6,110	8,200
Building Plan Revisions	5,914	875	8,909	3,270	1,600	1,880	3,200
State Revenue Sharing	10,249	10,545	1,958	11,115	10,830	7,062	10,593
Alcoholic Beverage	1,958	1,958	32,733	1,958	2,000	1,958	3,900
One-Half Cent Sales Tax	33,742	34,151	1,859	37,136	34,615	25,995	44,562
Motor Fuel Tax	2,194	2,368	29,344	3,294	1,950	1,613	2,151
Discretionary 1cent Sales Tax	29,940	30,923	0	34,035	31,388	23,979	41,107
911 Reimbursement Dispatch Salary	5,152	0	0	0	0	0	0
Intergovernmental Misc. SWA	265	109	725	0	300	257	510
Grants	0	1,527	13,636	0	0	0	0
FEMA Reimbursement	7,311	63,228	0	14,782	0	0	0
\$12.50 Money Reimbursement	0	125	0	275	0	0	0
Fines & Forfeits-Town	291	116	1,324	573	600	3,727	1,260
Fines & Forfeits-PBC	482	576	0	1,150	1,100	463	793
Contribution Boat Lift	0	0	0	0	0	0	0
Investment Interest	19,301	26,309	76,836	49,662	50,175	7,746	18,590
FDEM-ARPA Funding	0	0	300	116,699	0	0	0
Contribution Police Restricted	1,600	2,503	0	0	0	0	0
Contributions	55,573	0	0	0	0	0	0
911 Reimbursable Operating	113	367	544	510	0	0	0
Chief Discretionary Donation Fund	5,000	5,825	2,600	14,200	0	26,900	0
Miscellaneous Revenue	20,410	30,671	16,266	33,651	21,000	22,834	28,190
Sale of Surplus Equip/Merchandise	6,500	0	5,600	4,500	4,000	4,300	4,000
Net Increase/Decrease Investments	0	0	0	0	0	0	0
Other Police Charges & Fees	0	0	0	0	0	0	0
Reimbursement Police Extra Duty	4,997	3,108	20,805	4,211	2,000	6,390	2,000
Dispatch Fee	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Water Management Fee	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Waste Water Admin Fee	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Designated for Vehicle Replacement	0	0	0	0	0	0	80,000
Prior Yr. Carry Fwd.	0	0	0	0	0	0	0
<b>TOTAL REV/OTHER SOURCES</b>	<b>4,464,778</b>	<b>5,782,222</b>	<b>5,220,802</b>	<b>5,884,077</b>	<b>5,837,051</b>	<b>5,582,141</b>	<b>6,579,589</b>

Proposed millage 2022-2023 2.8300  
2021-22 millage rate was 3.1695

## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 5/31/22	Proposed Budget FY 9/30/23
<b>LEGISLATIVE EXPENSES</b>							
Legal Services	5,720	3,650	1,575	956	5,000	850	1,000
Litigation Costs	0	0	15,581	1,406	7,500	0	1,000
Commission Contingency	2,860	16,415	3,852	59	10,000	0	10,000
<b>LEGISLATIVE TOTAL</b>	<b>8,580</b>	<b>20,065</b>	<b>21,008</b>	<b>2,422</b>	<b>22,500</b>	<b>850</b>	<b>12,000</b>

# GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 5/31/22	Proposed Budget FY 9/30/23
<b>ADMINISTRATION</b>							
Executive Salaries	129,317	132,830	142,141	144,783	148,555	95,131	163,740
Regular Salaries	93,568	103,066	101,460	104,383	110,526	89,301	94,279
Car Allowance	55	0	0	0	0	0	0
Employee Service Program	3,750	3,750	0	0	10,000	10,000	5,000
FICA/Medicare Taxes	16,328	16,966	17,399	17,798	20,585	13,595	20,121
Retirement Contribution	35,673	34,345	35,146	35,113	45,000	44,327	59,900
Life & Health Insurance	44,925	41,031	35,856	32,614	48,225	34,490	49,129
Workers' Compensation	168	176	129	226	425	194	467
457/401A Match Program	11,087	14,038	10,000	10,000	10,000	6,369	10,000
Professional Services	33,393	37,587	20,269	41,928	45,000	13,987	69,000
Legal Services	31,052	40,886	33,772	46,695	45,000	41,215	60,000
Codification	2,182	5,527	5,361	3,096	4,000	4,735	4,800
Accounting/Audit	11,600	13,200	17,750	18,475	25,000	0	25,000
Cell Phone	1,320	1,320	1,595	1,620	1,620	1,160	1,620
Electric/Gas Service	10,562	10,521	11,693	11,261	11,000	8,576	14,702
Equipment Rental	357	872	976	1,134	1,050	202	1,050
Miscellaneous Repairs & Maintenance	114	224	189	0	0	127	250
Vehicle Repairs & Maintenance	125	177	1,212	140	500	0	500
Printing	2,480	2,217	916	1,344	2,500	1,043	2,500
Newsletter Reproduction	0	30	0	0	0	0	0
Town Directory	1,305	0	1,413	0	1,900	0	1,900
Promotional Activities	0	0	0	0	200	0	200
Miscellaneous	1,332	1,161	106	3,478	6,000	519	1,200
Postage	698	3,966	7,856	5,213	6,000	2,975	5,100
Insurance	54,836	63,996	60,461	67,333	74,533	73,643	88,400
Small Equipment	0	1,041	0	1,324	2,000	0	2,000
Legal Ads & Others	220	13,350	8,799	2,711	7,000	1,474	7,500
Election Costs	1,232	296	455	603	2,000	0	2,000
Records/Retention/Destruction	300	300	350	2,783	2,600	3,495	2,000
Office Supplies	4,873	4,142	3,088	3,689	4,200	2,585	4,600
Dues & Subscriptions	7,362	6,063	5,947	6,353	6,633	6,769	6,850
Meetings/Schools/Conferences	600	1,172	645	924	1,940	910	2,000
Travel Meetings/Schools/Conferences	0	89	0	0	3,400	0	3,400
Mileage Reimbursement	0	0	0	0	0	0	0
Capital Equipment	432	1,854	0	919	3,660	0	3,810
Capital Improvements	0	0	0	0	0	0	0
<b>ADMINISTRATION TOTAL</b>	<b>501,246</b>	<b>556,192</b>	<b>524,983</b>	<b>565,942</b>	<b>651,052</b>	<b>456,822</b>	<b>713,018</b>

## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 5/31/22	Proposed Budget FY 9/30/23
---------------------	----------------------	----------------------	----------------------	----------------------	---------------------------------	-----------------------	----------------------------------

### INFORMATION TECHNOLOGY

Professional Services	165	4,185	1,026	450	2,000	650	2,000
Consulting Fees/Software Support	53,219	49,693	49,110	62,988	86,450	41,571	101,405
Telephone/Data Lines	37,270	42,781	46,407	52,830	42,000	32,542	46,560
Equipment Repairs & Maintenance	246	547	1,082	599	1,000	495	1,000
Miscellaneous Expense	0	0	0	0	0	0	0
Small Equipment	2,358	2,541	4,776	0	2,900	2,877	3,310
Operating Supplies	0	0	0	0	150	0	150
Capital Equipment	0	0	0	0	0	0	0

<b>INFORMATION TECH TOTAL</b>	<b>93,258</b>	<b>99,747</b>	<b>102,401</b>	<b>116,866</b>	<b>134,500</b>	<b>78,135</b>	<b>154,425</b>
-------------------------------	---------------	---------------	----------------	----------------	----------------	---------------	----------------



## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 5/31/22	Proposed Budget FY 9/30/23
<b>POLICE DEPARTMENT</b>							
Officer Salaries	666,682	712,798	880,020	903,571	978,197	511,060	1,037,493
Dispatch Salaries	227,727	234,892	260,806	274,503	306,938	158,124	289,813
Overtime	95,572	123,378	69,603	53,715	65,000	60,231	65,000
Part Time Police Officers	44,862	43,417	87,124	80,591	57,395	48,933	68,250
Employee Service Program	3,125	0	0	13,125	10,625	7,500	3,125
FDLE Incentive Pay	6,995	7,699	9,882	8,636	9,200	4,929	9,100
In Service Training	12,007	12,309	5,366	10,357	19,300	5,251	20,362
Extra Duty Pay-Reimbursable	3,102	2,343	15,376	3,144	2,000	4,833	2,000
FICA/Medicare Taxes	79,282	84,242	97,682	102,003	110,822	59,267	114,378
Retirement Contrib.	60,832	123,797	147,668	191,585	200,000	215,556	304,637
Life & Health Insurance	199,190	226,689	250,081	227,608	295,838	150,799	375,664
Workers' Compensation	22,707	29,863	28,842	36,377	38,148	29,870	38,663
457/401A Match Program	21,583	24,619	21,950	24,579	24,700	22,859	25,000
Marine Unit Operations	2,161	3,744	1,127	4,971	4,000	686	3,900
Legal Fees/Union Issues	3,173	23,114	31,118	30,273	25,000	5,009	25,000
Hiring/Processing Fees	6,043	6,715	2,578	2,938	2,000	2,844	2,800
Cell Phones/Pagers	5,184	5,376	6,299	4,242	6,300	2,208	7,936
Gatehouse Electric	2,426	1,780	1,367	1,053	1,400	921	1,600
Facilities & Equipment Repair & Maintenance	4,833	4,007	2,628	2,185	2,600	1,394	2,547
Vehicle Repair & Maintenance	14,579	22,834	27,237	21,672	22,000	13,051	23,000
Radios Repair & Maintenance	1,448	1,844	1,603	273	600	261	600
Gatehouse Repair/Maintenance	6,621	1,259	1,593	1,378	1,600	715	1,520
Dispatch 911 Operations	279	736	50	0	0	0	0
Radio Reimbursable	0	0	0	0	0	0	0
Printing	0	55	0	0	250	0	200
Promotional Activities	1,545	1,081	1,854	1,275	1,800	1,025	1,800
Miscellaneous	1,109	1,081	1,543	1,002	1,000	650	1,000
Law Enforcement Liability Insurance	11,097	10,580	14,617	15,991	18,274	19,313	22,789
Small Equipment	1,483	11,038	3,104	7,501	4,000	2,370	4,000
Contrib. P/S Restricted Exp	18,323	0	1,174	0	0	3,800	0
Contract Security Services	0	148,092	187,846	193,726	204,032	121,610	236,111
Fire Arm Supplies	2,996	8,829	2,212	2,694	3,750	1,774	3,750
Office Supplies	2,878	4,381	2,802	2,388	2,800	2,678	4,500
Investigative Costs	124	10	279	126	800	779	1,100
Uniforms	8,368	10,499	6,300	9,721	8,400	3,014	8,384
Uniform Maintenance	5,303	6,615	8,248	8,017	9,000	4,140	9,000
Gas & Oil	18,049	19,550	16,859	21,348	20,500	15,868	27,000
Dues & Subscriptions	359	2,695	1,548	735	1,570	55	1,570
Meetings/Schools/Conferences	2,231	2,878	1,974	2,854	3,240	720	4,790
Travel-Meetings/Schools/Conferences	2,159	2,025	393	0	2,600	0	2,548
Educational Assistance	0	0	0	0	0	0	0
\$2.00 Education	500	200	500	0	500	500	500
Annual Fitness Program	0	0	0	663	1,000	453	1,000
Capital Equipment	717	0	1,630	3,599	1,500	0	1,500
Additional Cost Defined Benefit	0	0	72,467	0	89,081	0	0
Chief's Donation Fund	54,902	13,352	9,847	285	0	100	0
Grants Exp-Block	0	0	0	939	0	1,771	0
Grants Exp-Vests	2,085	4,450	2,530	1,638	1,000	795	1,000
<b>POLICE TOTAL</b>	<b>1,624,641</b>	<b>1,944,867</b>	<b>2,287,727</b>	<b>2,271,404</b>	<b>2,558,760</b>	<b>1,484,176</b>	<b>2,754,931</b>



**GENERAL FUND BUDGET SUMMARY**

<b>Account Description</b>	<b>Actual FY 9/30/18</b>	<b>Actual FY 9/30/19</b>	<b>Actual FY 9/30/20</b>	<b>Actual FY 9/30/21</b>	<b>Adopted Budget FY 9/30/22</b>	<b>Actual P/E 5/31/22</b>	<b>Proposed Budget FY 9/30/23</b>
----------------------------	------------------------------	------------------------------	------------------------------	------------------------------	--	-------------------------------	---

**FIRE/RESCUE DEPARTMENT**

Fire Rescue Contract Services	1,127,224	1,186,465	1,250,356	1,520,116	1,580,280	1,185,210	1,715,230
<b>FIRE TOTAL</b>	<b>1,127,224</b>	<b>1,186,465</b>	<b>1,250,356</b>	<b>1,520,116</b>	<b>1,580,280</b>	<b>1,185,210</b>	<b>1,715,230</b>

# GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 5/31/22	Proposed Budget FY 9/30/23
---------------------	----------------------	----------------------	----------------------	----------------------	---------------------------------	-----------------------	----------------------------------

## BUILDING, PLANNING & ZONING DEPARTMENT

Regular Salaries	34,529	40,987	27,541	15,600	65,000	23,140	66,864
Employee Service Program	0	0	0	0	0	0	0
Contract Building Official	15,615	22,160	22,838	30,328	29,000	12,268	33,280
FICA/Medicare Taxes	2,574	2,999	2,180	739	4,973	1,746	5,115
Retirement Contribution	143	0	6,500	7,500	7,500	7,500	7,600
Life Insurance	0	152	11,102	20,715	30,184	13,116	31,795
Workers' Compensation	142	146	129	146	140	113	143
Repairs & Maintenance	10,710	0	5,716	7,059	10,000	18,133	20,000
Code Enforcement, Zoning Administrator	45,114	55,204	45,263	57,466	78,000	29,530	85,320
Inspection Services	21,140	34,450	32,695	52,195	60,125	26,845	64,750
Plan Review Fees	0	0	0	0	500	0	500
Cell Phones/Pagers	142	168	155	52	500	0	500
Printing/Scanning	1,521	3,694	3,614	2,472	3,350	1,326	10,850
Miscellaneous Expense	0	0	12	90	125	55	125
Small Equipment	0	0	0	183	500	0	500
Office Supplies	98	85	0	51	250	396	500
Uniforms	0	0	0	0	0	0	0
Dues & Subscriptions	0	0	0	0	1,310	0	690
Meetings/Schools	0	0	0	0	870	0	180
Travel Meetings/Schools/Conferences	0	0	0	0	1,900	0	924
Unemployment Compensation	0	0	0	1,567	0	0	0
Capital Equipment	0	1,228	1,610	0	7,400	0	5,500

<b>BUILDING/PLANNING TOTAL</b>	<b>131,728</b>	<b>161,272</b>	<b>159,354</b>	<b>196,162</b>	<b>301,626</b>	<b>134,168</b>	<b>335,136</b>
--------------------------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

## EMERGENCY/DISASTER

Regular Salaries	0	13,163	2,313	23,393	0	0	0
Overtime	284	13,997	0	0	0	0	0
FICA/Medicare Taxes	22	1,952	135	336	0	0	0
Retirement Contribution	0	0	0	0	0	0	0
Other Building Maintenance	0	0	0	0	0	0	0
Grounds Maintenance	0	0	0	0	0	0	0
Solid Waste Fees/Misc.	0	0	0	0	0	0	0
Rental & Leasing	0	0	0	0	0	0	0
Repairs & Maintenance	0	409	0	0	0	0	0
Vehicle Repairs & Maintenance	0	0	0	0	0	0	0
Miscellaneous Expenses	0	882	17,420	5,023	0	3,075	0
Gas & Oil	0	0	0	0	0	0	0
Capital Equipment-Vehicles	0	0	0	0	0	0	0

<b>EMERGENCY/DISASTER TOTAL</b>	<b>306</b>	<b>30,403</b>	<b>19,867</b>	<b>28,751</b>	<b>0</b>	<b>3,075</b>	<b>0</b>
---------------------------------	------------	---------------	---------------	---------------	----------	--------------	----------

## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 5/31/22	Proposed Budget FY 9/30/23
<b>SANITATION DEPARTMENT</b>							
Regular Salaries	73,250	74,579	76,268	80,109	94,407	54,741	118,306
Overtime	0	0	0	0	0	0	0
Employee Service Program	1,250	0	0	0	0	0	0
FICA/Medicare Taxes	5,016	5,516	5,857	6,309	7,222	4,009	9,050
Life & Health Insurance	335	10,446	8,931	10,067	13,985	7,150	16,850
Workers' Compensation	4,382	5,660	5,406	6,434	6,800	5,277	5,787
Solid Waste Fees/Misc.	1,131	1,448	1,189	1,099	2,500	1,099	2,000
Vehicle Repairs & Maintenance	5,826	3,436	6,504	3,240	8,000	2,318	7,000
Gas & Oil	2,142	1,940	1,842	1,932	3,000	2,238	4,500
Trash Bags/Miscellaneous Supplies	690	1,063	669	1,663	2,300	620	2,000
Capital Equipment-Vehicles	0	0	0	0	0	0	0
<b>SANITATION TOTAL</b>	<b>94,022</b>	<b>104,088</b>	<b>106,666</b>	<b>110,852</b>	<b>138,214</b>	<b>77,452</b>	<b>165,493</b>
<b>FACILITIES &amp; GROUNDS MAINTENANCE DEPARTMENT</b>							
Regular Salaries	16,931	20,231	22,614	22,803	24,495	15,683	27,002
Contract Cleaning Service	0	0	0	0	0	0	0
FICA/Medicare Taxes	1,295	2,098	2,441	2,469	1,874	1,640	2,066
Retirement Contribution	0	0	0	0	0	0	0
Life & Health Insurance	26	7,270	9,198	8,870	9,800	5,794	9,925
Workers' Compensation	676	766	773	851	900	659	1,129
Cell Phones	148	181	172	58	160	0	0
Facilities Repairs & Maintenance	15,807	29,030	12,962	15,756	20,550	7,733	15,000
Landscape Maintenance	27,993	27,018	31,582	26,264	35,000	19,614	35,000
Miscellaneous	540	1,364	577	1,006	1,500	1,500	2,500
Donation Expenditures	0	4,812	0	0	0	0	0
Uniforms	90	101	0	22	125	268	450
Capital Improvements	0	0	0	0	0	0	0
<b>FACILITIES/GROUNDS TOTAL</b>	<b>63,506</b>	<b>92,872</b>	<b>80,319</b>	<b>78,098</b>	<b>94,404</b>	<b>52,890</b>	<b>93,072</b>
<b>TRANSPORTATION/STREETS DEPARTMENT</b>							
Street Lighting Electricity	4,428	5,219	4,416	4,304	5,600	3,132	5,800
Street, sidewalk Repairs & Maintenance	2,395	1,983	528	528	3,500	1,629	3,500
<b>TRANSPORTATION TOTAL</b>	<b>6,823</b>	<b>7,202</b>	<b>4,943</b>	<b>4,831</b>	<b>9,100</b>	<b>4,761</b>	<b>9,300</b>
<b>LIBRARY TRANSFER FUNDS</b>							
Interfund Library Transfer	49,000	54,000	54,000	54,000	54,000	54,000	54,000
<b>INTERFUND TOTAL</b>	<b>49,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>
<b>TOTAL OPERATING BUDGET</b>	<b>3,700,334</b>	<b>4,257,172</b>	<b>4,611,625</b>	<b>4,949,444</b>	<b>5,544,436</b>	<b>3,531,539</b>	<b>6,006,605</b>

**GENERAL FUND BUDGET SUMMARY**

<b>Account Description</b>	<b>Actual FY 9/30/18</b>	<b>Actual FY 9/30/19</b>	<b>Actual FY 9/30/20</b>	<b>Actual FY 9/30/21</b>	<b>Adopted Budget FY 9/30/22</b>	<b>Actual P/E 5/31/22</b>	<b>Proposed Budget FY 9/30/23</b>
----------------------------	------------------------------	------------------------------	------------------------------	------------------------------	--	-------------------------------	---

**CAPITAL**

**2016-17 Capital**

- USA Software SQL Server, software upgrade
- Primos Proof Surveillance camera
- Server (Exchange & remote access)
- Laptops for vehicles
- ATV
- Police Vehicle

**Total Capital Equipment/Vehicles**

**Infrastructure**

- Audubon Bridge construction & engineering
- Landscape Replacement Audubon Bridge
- Dispatch Center Hurricane Windows/doors
- Replaced Condenser PD unit
- AC Unit Town Hall
- Fuel pump replacement
- Soffit replacement
- Hurricane Shutters Town hall
- Various Planting Replacements

**Total Infrastructure**

## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 5/31/22	Proposed Budget FY 9/30/23
<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/so	4,227						
Body Mc/Charges	2,564						
Building Shades	9,727						
Inflatable side pouches	781						
Town Manager Vehicle	27,573						
Restricted for future Vehicle Replacement program	55,500						
2-Lattitude 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					
<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, pain		290,146					
Swale Regrading project		1,923					

# GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 5/31/22	Proposed Budget FY 9/30/23
Signage		3,505					
Dispatch Center Relocation		125,752					
<b>Total Infrastructure</b>		<b>423,880</b>	-				
<b>2019-20 Capital Budget</b>							
Police Vehicle			30,406				
2019 Honda ATV w canape			7,587				
2020 Honda ATV			6,995				
Dispatch Radio Console			16,663				
CAD/RMS System 1st of 3 year cost			14,000				
Computers: 2 Town hall,2 police desktops, upgrades/software			5,593				
Antenna & Repeater Motorola bundle			63,487				
Cintel Cameras			2,127				
<b>Total Capital Equipment/Vehicles</b>			<b>146,858</b>				
<b>Infrastructure</b>							
Sidewalk Replacements			15,558				
Painting Townhall & Dispatch stairwell			9,600				
<b>Total Infrastructure</b>			<b>25,158</b>				
<b>2020-21 Capital Budget</b>							
Police Vehicle				45,200			
2020 Honda ATV w canopy				7,797			
CAD/RMS System 2nd of 3 year cost				14,000			
Computers: 2 Town hall,2 police desktops, upgrades/software				4,648			
Motorola encryption capable radios				88,771			
In-car camera,microphone, docking charger				5,782			
Panasonic body camera charging bay docks				3,740			
New server foe in car & body cameras				4,765			
AED defibulator for ATV				1,026			
Cintel LPR camera				3,726			
<b>Total Capital Equipment/Vehicles</b>				<b>179,455</b>			

## GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 9/30/18	Actual FY 9/30/19	Actual FY 9/30/20	Actual FY 9/30/21	Adopted Budget FY 9/30/22	Actual P/E 5/31/22	Proposed Budget FY 9/30/23
<b>Infrastructure</b>							
Sidewalk Replacements				4,108.00			
Various plantings throughout the Town							
Tranquility Park Plantings							
Air Conditioning unit replaced at Town Hall							
<b>Total Infrastructure</b>				4,108.00		-	
<b>2021-22 Capital Budget</b>							
Police Vehicle					50,248	46,913	
Additional Police Vehicle to fleet					62,653	51,171	
2021 Honda ATV w canopy					8,000	8,847	
CAD/RMS System 3rd of 3 year cost					14,000	14,000	
2 Cintel LPR cameras					10,000		
Copier					8,000		
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	5,036	
<b>Total Capital Equipment/Vehicles</b>					273,115	125,967	-
<b>Infrastructure</b>							
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	7,772	
<b>Total Infrastructure</b>					19,500	7,772	-
<b>2022-23 Capital Budget</b>							
2023 Police Ford Explorer							48,150
2023 Police Ford Explorer							48,175
Honda ATV w canopy							9,247
2023 Town Manager Ford Ranger							38,840
80W Generator							55,000
File cabinets, 2 office chairs							3,000
5 Matrix Edge LPR cameras for A1A							37,500
Restricted for future Vehicle Replacement program							80,000
Computers: 2 Town hall, 2 PD Laptops, townwide HyperV Host, SSD harddrives							16,088
<b>Total Capital Equipment/Vehicles</b>							336,000
<b>Infrastructure</b>							
Redesign Landsend Road roundabout							25,000
Renovation of PD squad room							166,684
Sidewalk Repairs							5,000
Swale regrading							25,000
Various plantings throughout the Town							5,000
Tranquility Park Plantings							2,500
Air Conditioning unit replaced at Town Hall							7,800
<b>Total Infrastructure</b>							236,984

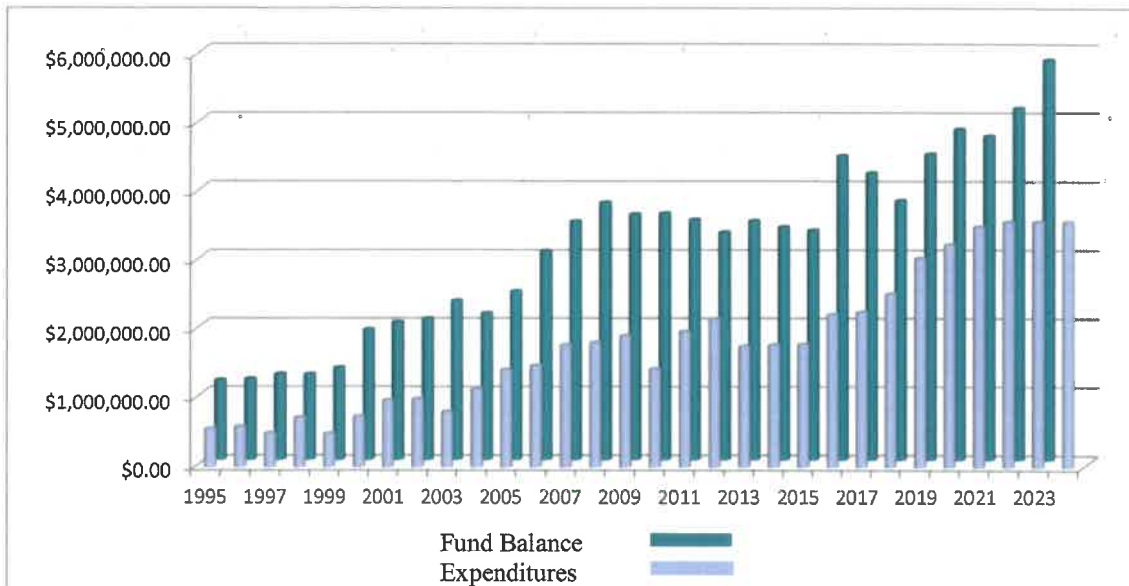


**GENERAL FUND BUDGET SUMMARY**

<b>Account Description</b>	<b>Actual FY 9/30/18</b>	<b>Actual FY 9/30/19</b>	<b>Actual FY 9/30/20</b>	<b>Actual FY 9/30/21</b>	<b>Adopted Budget FY 9/30/22</b>	<b>Actual P/E 5/31/22</b>	<b>Proposed Budget FY 9/30/23</b>
<b>TOTAL CAPITAL/ INFRASTRUCTURE</b>	336,157	595,808	172,016	183,563	292,615	133,739	572,984
<b>TOTAL GENERAL FUND.</b>	<b>4,036,491</b>	<b>4,852,981</b>	<b>4,783,640</b>	<b>5,133,007</b>	<b>5,837,051</b>	<b>3,665,278</b>	<b>6,579,589</b>

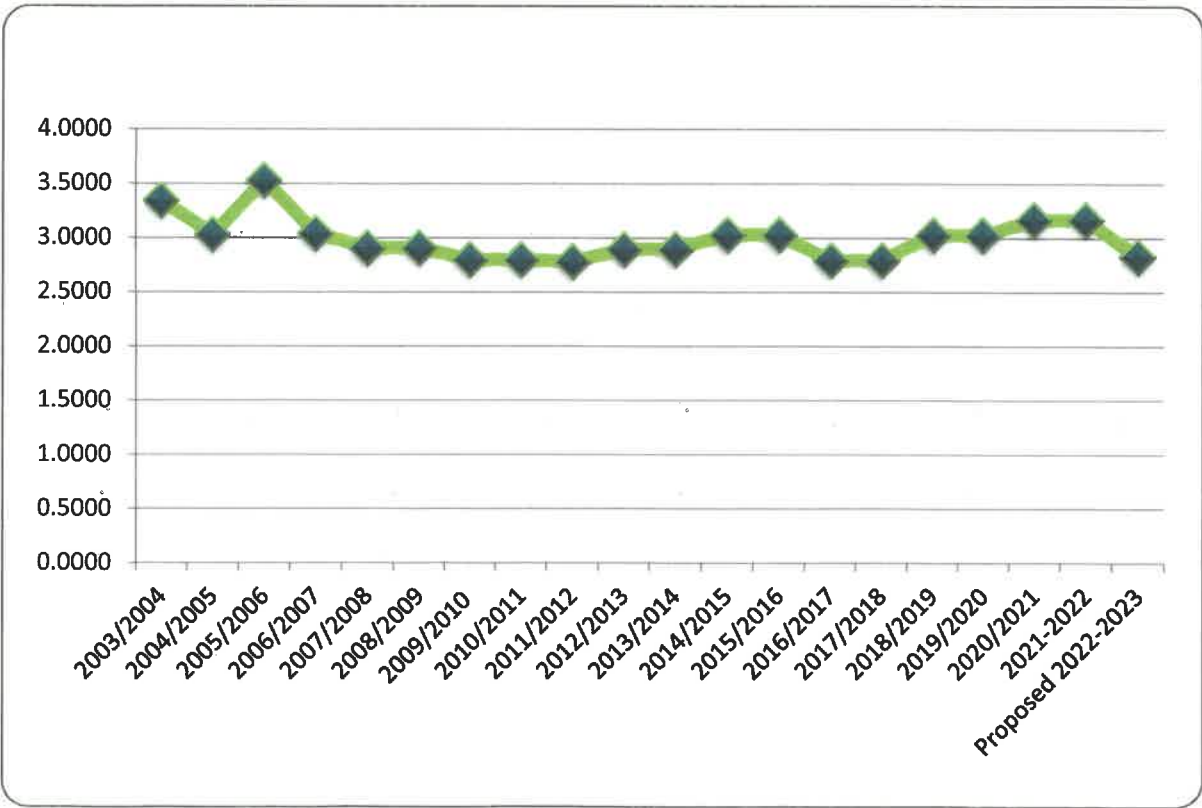
## GENERAL FUND UNASSIGNED BALANCE ANALYSIS

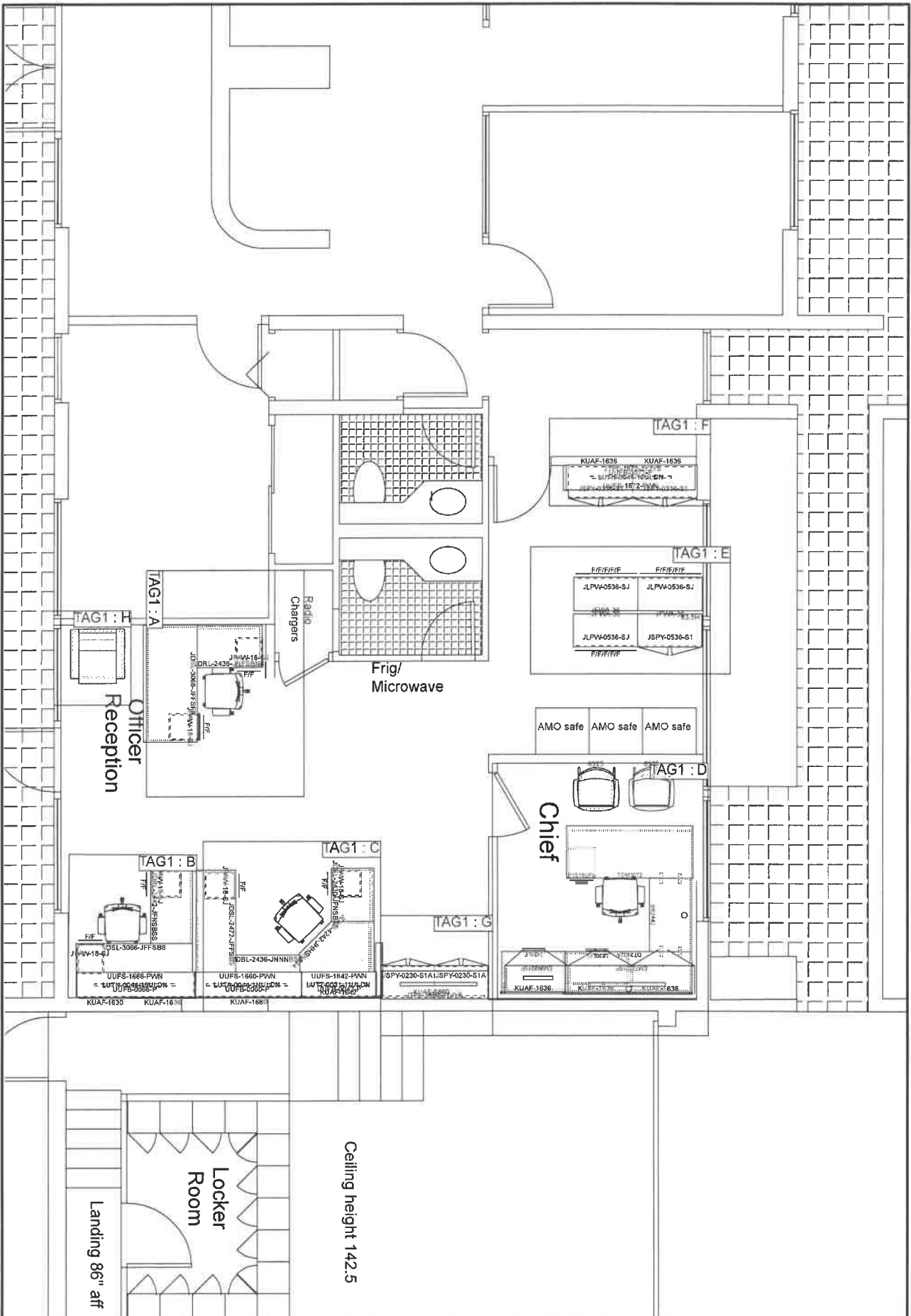
Fiscal Year	Unassigned Fund Balance	Restricted Fund Balance	Total Fund Balance	Expenditures	Unassigned Fund Balance as a % Expenditures	
1994	563,202	14,388	577,590	1,161,775	48.48%	
1995	598,534	14,388	612,922	1,181,663	50.65%	
1996	500,496	232,570	733,066	1,253,224	39.94%	
1997	732,716	129,997	862,713	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	3,591,411	2,337,889	5,929,300	5,134,395	69.95%
Estimate	2022	3,591,411	2,337,889	5,929,300	5,837,051	61.53%
Estimate	2023	3,591,411	2,337,889	5,929,300	6,579,589	54.58%



## Manalapan Millage Rate History

Year	Millage Rate
2003/2004	3.3460
2004/2005	3.0322
2005/2006	3.5322
2006/2007	3.0420
2007/2008	2.9080
2008/2009	2.9080
2009/2010	2.8000
2010/2011	2.8000
2011/2012	2.7830
2012/2013	2.8964
2013/2014	2.8964
2014/2015	3.0305
2015/2016	3.0305
2016/2017	2.7950
2017/2018	2.7950
2018/2019	3.0280
2019/2020	3.0280
2020/2021	3.1695
2021-2022	3.1695
Proposed 2022-2023	2.8300





SALES: JIM  
 DESIGNER: LYNNE  
 DATE: 2/24/2022

h:\Wynne.stodulski\DWG\CITY OF MANALAPAN\MANALAPAN.cmdrw

1/1

All dimensions and details indicated are for reference only and are not to be used for construction without the approval of the architect. This is the property of J.C. White Architectural Products and shall not be used or reproduced without written permission from the firm.

# CITY OF MANALAPAN

**jowwhite**  
 architectural interior products

3501 Commerce Parkway, Miramar, FL 33025  
 2403 S Dixie Highway, West Palm Beach, FL 33401

Broward (954) 499-6677  
 Palm Beach (561) 848-4982  
 Lic. No. 18 F000382