



ADOPTED BUDGET

Fiscal Year 2024-2025



TOWN OF MANALAPAN

600 South Ocean Boulevard, Manalapan, Florida 33462-3398

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

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

September 18, 2024

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, 2024 and ending September 30, 2025 is herewith submitted for your review, consideration, and action.

INTRODUCTION

This document is the proposed fiscal plan for the operation of the Town of Manalapan during the next fiscal period. The budget is presented to the Town Commission in a format that substantially conforms to the standards of public financial presentations known as Generally Accepted Accounting Principles (GAAP) promulgated by the National Council of Government Accounting. It is intended that this presentation for review of the budget by the Town Commission, presents clearly the operations of the Town and the use of tax dollars and other revenues.

The annual operating budget is a basic fiscal document and once adopted, will become the fiscal work program for our community and provide the basis for carrying out the Town Commission's decisions on policies and programs for the improvement, growth, and orderly maintenance of the Town of Manalapan.

BUDGET PREPARATION

In assembling and formalizing this document, the Town Manager, Assistant Town Manager, and Finance Administrator sought input from town staff and Commissioners. The process of preparing the annual budget begins in May, which involves the compilation and gathering of information. Ideas for new and improved services are received from residents, clients (ie: contractors), elected officials, and staff throughout the year. Each department head assesses current and prior year levels of service and then calculates the costs of providing existing service levels as well as costs of providing improved levels of service. The department heads then submit their budget requests to the Town Manager and priorities are set. These priorities are balanced with anticipated resources to result in the Manager's proposed budget.

BUDGET SUMMARY

The proposed 2024-25 General Fund budget is **\$9,116,792**, which represents a **\$1,290,447 increase** from the 2023-24 budget. The Library Fund budget is **\$93,000**, which represents a **\$15,941 increase** from the 2023-24 budget. The Utility Fund budget is **\$10,037,679** which represents a **\$2,098,650 increase** from the 2023-24 budget. The Town's assessed valuation for FY 2024-25 increased by 5.07% to **\$2,258,491,720** from **\$2,158,139,772** in FY 2023-2024. The following represents a summary of the General Fund Balance.

<u>Year</u>		<u>General Fund Balance at Year End</u>
9/30/20	Restricted	\$1,457,697
	Unassigned	\$3,274,949
9/30/21	Restricted	\$1,854,686
	Unassigned	\$3,274,949
9/30/22	Estimated Restricted	\$2,589,294
	Estimated Unassigned	\$4,655,712
9/30/23	Estimated Restricted	Pending Audit Completion
	Estimated Unassigned	Pending Audit Completion
9/30/24	Estimated Restricted	Pending Audit Completion
	Estimated Unassigned	Pending Audit Completion

FIRE/RESCUE

The fiscal impact to this year's budget for fire/rescue services will be **\$2,222,066**. This represents an **increase** of **\$189,802**. 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 2024-25 calculation. The current interlocal agreement was signed with Palm Beach County in May 2024 and extends their services through 9/30/2034.

SECURITY

Last year, the Town Commission reassessed the level of service provided by the Police Department, resulting in an increase in staffing from two (2) to three (3) officers per shift. Building on this, the Police Chief has restructured the department to further enhance operational effectiveness. This year's budget includes the addition of four (4) sergeant positions, with one sergeant now assigned to each shift. Previously, the department operated with a chief and a lieutenant, without dedicated supervision for individual shifts. The introduction of these sergeant

roles aims to improve leadership consistency, strengthen oversight and accountability, and provide greater support to our officers. These changes are vital to maintaining the high standards of public safety expected in our community. The police department's budget supports the Chief, one (1) Lieutenant, four (4) sergeants, six (6) full-time officers, three (3) part-time officers, and one (1) part-time marine officer.

The Commission has opted to continue the security guard program for the upcoming year, with funding allocated to retain the current service provider. However, the Town is actively soliciting bids to explore potential opportunities for a more cost-effective security firm without compromising service quality. The budget includes \$289,476 for 24/7 security guard coverage at the guard house, ensuring consistent protection while we evaluate competitive alternatives.

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 2024-25 is **\$507,133** which represents a **\$143,263 decrease** from the 2023-24 capital budget. The following summary outlines some of the capital equipment and improvements included within this budget: one (1) police vehicle with equipment \$59,590; one (1) ATV \$10,655; one (1) F-550 for sanitation \$115,000; New License Plate Readers (LPR's) \$25,550; Police Laptops and Vehicle Docking Stations for all police officers \$51,292; Replacement of AC unit at Town Hall \$9,500.

LIBRARY

The library budget anticipates the Lecture Series will continue to expand the pool of speakers. The yoga and Tai Chi community event programs will resume this year. This budget proposes that the Town's inter-fund transfer level will remain the same for the library at **\$54,000**. The taxpayers of the Town save a substantial amount in county Library taxes by having the J. Turner Moore Library.

UTILITY DEPARTMENT

The total Utility Fund budget is **\$7,188,191** which represents a decrease of **\$340,838** from the 2023-24 budget. The Utility Fund is a proprietary fund, and its revenues and expenses are generated from services provided on a user-charge basis to the public and not funded through Ad Valorem taxes. The capital improvements/asset acquisition budget is in anticipation of the water distribution improvement project starting in 2024-25. The Town anticipates transferring **\$848,919** to the Utility to offset some of the capital improvement costs.

HIGHLIGHTS OF GENERAL FUND BUDGET

- | | |
|--|-------------|
| • PD Wage Compression Resolutions with 7% Raises (PBA Contract) | \$185,121 |
| • Contract Building Official and Code Enforcement Officer Services | \$57,120 |
| • Fire Rescue Service provided by PBC | \$2,222,066 |
| • Legal Services including labor attorney and litigation | \$120,000 |

- Professional Fees \$121,050
- Insurance (premiums for liability, property and Law Enforcement Liability) \$258,060
- Security guard contract \$289,476

REVENUES

The anticipated General Fund revenues for the fiscal period are summarized on the attached pages so that the Town Commission can readily see the various sources of income for the Town. Total anticipated General Fund revenues are **\$9,116,792**. This represents an increase in budgeted revenues from 2022-23 of **\$1,236,458**. The unassigned fund balance continues to remain strong.

The **\$6,551,884** in tax revenues generated represents collecting 96.7% of the Ad Valorem taxes levied.

If the Town adopts the proposed millage rate of **3.0000** the Ad Valorem proceeds would be **\$6,551,884**. Please note the revenue projections of this proposed budget are based on the millage rate of **3.0000**. This represents no change in the mileage rate from 2023-24 but does reflect a tax increase based on TRIM.

EXPENDITURES

The assessment of budgetary needs is an ongoing process that encompasses both long and short-term necessities. These needs are then evaluated in conjunction with desired service levels, long and short-term policy objectives, Town Commission directives and limitations of revenue sources. Balancing these competing needs makes up the bulk of the budget planning process.

Necessities such as the delivery of basic services and insurance coverage take priority over other, less critical needs. Moreover, the Town continues to address issues critical to improving the quality of life for our residents. As an organization, we seek the highest levels of service, the most qualified personnel, and the best equipment that we can afford. Budgetary needs are constantly prioritized, and choices are made within the framework of established policies, Town Commission direction and limited resources.

The staff believes the expenses represented in this budget are necessary to preserve the Town's assets and to provide the same level of service our residents are accustomed to.

The proposed General Fund budget plans for operating expenditures of **\$7,706,740** and capital expenditures and transfers of **\$1,410,052** during the 2024-25 fiscal year. This represents an increase in operating expenditures of **\$994,792** from the 2023-24 budget. Capital expenditures decreased by **\$143,263** transfers increased by **\$438,919** from the 2023-24 budget.

PERSONNEL

Staffing levels provide the highest level of service to the community. A 7% raise was agreed to during last year's PBA negotiations. A three-year PBA contract went into effect last year and is effective through 9/30/2026. The Town Commission proposed a 5% inflationary adjustment for staff this year. 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.

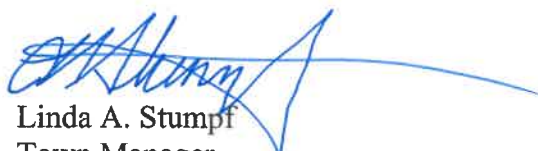
SUMMARY

The primary objective of the Town Manager and staff in the preparation of this proposed document is to present to the Town Commission a budget plan which is within the legal framework established by state law and town charter and addresses the needs of the community for the next fiscal year. The budget document is intended to provide the Town Commission, residents, and staff with 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 Assistant Town Manager, Eric Marmer, Financial Administrator, Ashley Watson, Town Clerk, Erika Petersen, Police Chief, Carmen Mattox, and Utility Director, Brent Watson for their assistance in the preparation of this document.

Respectfully submitted,



Linda A. Stumpf
Town Manager

Exhibit A
BUDGET SUMMARY
TOWN OF MANALAPAN-FISCAL YEAR 2024-2025

Millage Per \$1000
General Fund 3.000

	GENERAL FUND	LIBRARY FUND	UTILITY FUND	TOTAL BUDGET
REVENUES/SOURCES:				
TAXES:				
Ad Valorem Taxes	6,551,884			6,551,884
Sales and Use Taxes	91,000			91,000
Franchise Taxes	323,882			323,882
Utility Service Taxes	263,638			263,638
Business Tax and Permits	1,676,691			1,676,691
Intergovernmental Revenue	21,557			21,557
Charges for Services	5,500	6,000	3,535,000	3,546,500
Fines and Forfeitures	10,840			10,840
Interest	50,000	0	17,360	67,360
Miscellaneous Revenue	39,800	0	6,350	46,150
Other Financing Sources	82,000	33,000	5,630,050	5,745,050
Interfund Transfer In		54,000	848,919	902,919
Fund Balance/Reserves/Net Assets	0			0
TOTAL REVENUES/SOURCES	\$9,116,792	\$93,000	\$10,037,679	\$19,247,471
EXPENDITURES/USES:				
Legislative	24,500			24,500
Finance & Administration	973,608			973,608
Information Technology	170,600			170,600
Public Safety				
Police Department	3,398,468			3,398,468
Fire/Rescue	2,222,066			2,222,066
Physical Environment:				
Building, Planning & Zoning	588,286			588,286
Emergency/Disaster	10,000			10,000
Sanitation	194,062			194,062
Facilities & Grounds Maintenance	113,849			113,849
Transportation/Streets	11,300			11,300
Library	54,000	93,000		147,000
Interfund Transfer Out	848,919			848,919
Water Department			2,688,137	2,688,137
Waste Water Department			466,176	466,176
Distribution			159,148	159,148
Capital Asset Acquisition/Improvements	507,133		6,724,219	7,231,352
Reserves	0	0	0	0
TOTAL EXPENDITURES/USES	\$9,116,792	\$93,000	\$10,037,679	\$19,247,471

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



Reset Form

Print Form

CERTIFICATION OF TAXABLE VALUEDR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year: 2024	County: Palm Beach
Principal Authority: Town of Manalapan	Taxing Authority: Town of Manalapan - Operating


SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	2,243,591,983	(1)
2.	Current year taxable value of personal property for operating purposes	\$	14,899,738	(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>	\$	2,258,491,721	(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.)	\$	8,288,904	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	2,250,202,817	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	2,136,671,009	(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	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser:	Date:		
	Electronically Certified by Property Appraiser	6/26/2024 9:17:01 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>	3.0000	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	6,410,013	(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>	\$	6,410,013	(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>	\$	2,250,202,817	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	2.8486	per \$1000	(16)
17.	Current year proposed operating millage rate	3.0000	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	6,775,475	(18)

Continued on page 2

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)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE - SIGN AND SUBMIT	
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>		\$ 6,410,013	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		2.8486 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>		\$ 6,433,540	(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>		\$ 6,775,475	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		3.0000 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		5.3100 %	(27)
First public budget hearing		Date : 9/18/2024	Time : 5:01 PM EST	Place : 600 S Ocean Blvd Manalapan 33462
SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :			Date :
	Electronically Certified by Principal Taxing Authority			7/25/2024 12:01:23 PM
	Title : Accounting Clerk		Contact Name and Contact Title : Ashley Watson	
	Mailing Address : 600 South Ocean Boulevard,		Physical Address : 600 South Ocean Boulevard,	
	City, State, Zip : Manalapan Florida 33462		Phone Number :	Fax Number :

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

DR-420
R. 5/12
Page 3

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.



Reset Form

Print Form


**MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE**

For municipal governments, counties, and special districts

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

Year: 2024		County: Palm Beach	
Principal Authority : Town of Manalapan		Taxing Authority: Town of Manalapan - Operating	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No (1)
IF YES, STOP STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	2.8486	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2023 Form DR-420MM, Line 13	2.7218	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	3.0000	per \$1,000 (4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
Adjust rolled-back rate based on prior year majority-vote maximum millage rate			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$	2,136,671,009 (5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	0 (7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	2,250,202,817 (9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)		per \$1,000 (10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	2.8486	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)		1.0569 (12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	3.0107	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	3.3118	per \$1,000 (14)
15.	Current year proposed millage rate	3.0000	per \$1,000 (15)
16.	Minimum vote required to levy proposed millage: (Check one) (16)		
<input checked="" type="checkbox"/>	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
<input type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)	3.0107	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	2,258,491,721 (18)

Continued on page 2

Taxing Authority :		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$ 6,775,475	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 6,799,641	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$ 0.0000	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$ 6775475.0000	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$ 6,799,641	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer :		Date :
	Electronically Certified by Principal Taxing Authority		7/25/2024 12:01:23 PM
	Title : Accounting Clerk	Contact Name and Contact Title : Ashley Watson	
	Mailing Address :	Physical Address : 600 South Ocean Boulevard,	
	City, State, Zip : Manalapan Florida 33462	Phone Number :	Fax Number :

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

**MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
INSTRUCTIONS**

DR-420MM-P
R. 5/12
Page 3

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2024 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, Certification of Taxable Value.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2024 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2024 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17

Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.

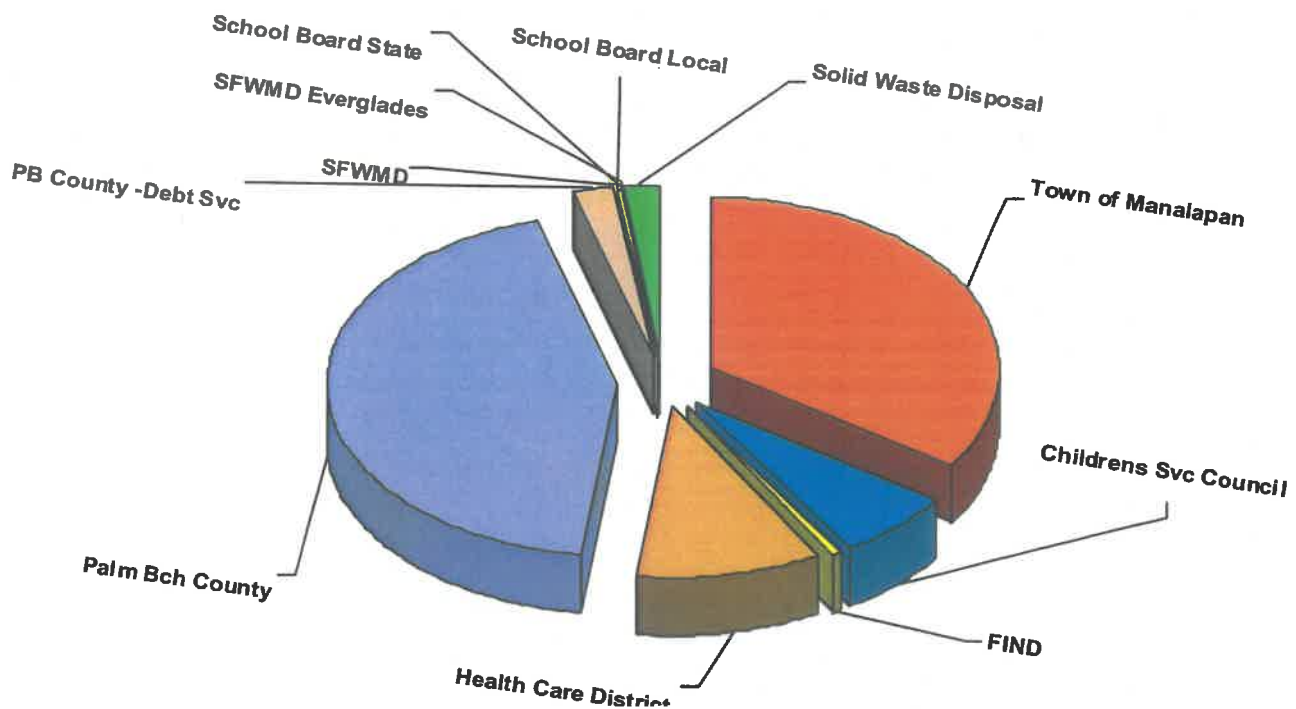
Impact on Taxpayer
Taxable Value \$10,000,000
using Adopted Millages

<i>Ad Valorem Taxes</i>	<i>Adopted Millage</i>	<i>Amount of Tax</i>	<i>% of Total Tax Bill</i>
Town of Manalapan	3.0000	\$ 3,000.00	2%
Children's Services Council	0.4908	\$ 4,908.00	4%
Florida Inland Navigation District	0.0288	\$ 288.00	0.2%
Health Care District	0.6561	\$ 6,561.00	5%
Palm Beach County	4.5000	\$ 45,000.00	36%
Palm Beach County-Debt Service	0.0396	\$ 396.00	0.3%
School Board-Local	3.2480	\$ 32,480.00	26%
School Board-State	3.0660	\$ 30,660.00	24%
SFWMD-District	0.0948	\$ 948.00	1%
SFWMD-Okeechobee Basin	0.1026	\$ 1,026.00	0.8%
SFWMD-Everglades Construction	0.0327	\$ 327.00	0.3%
	15.2594	\$ 125,594.00	100%

Non-Ad Valorem Taxes

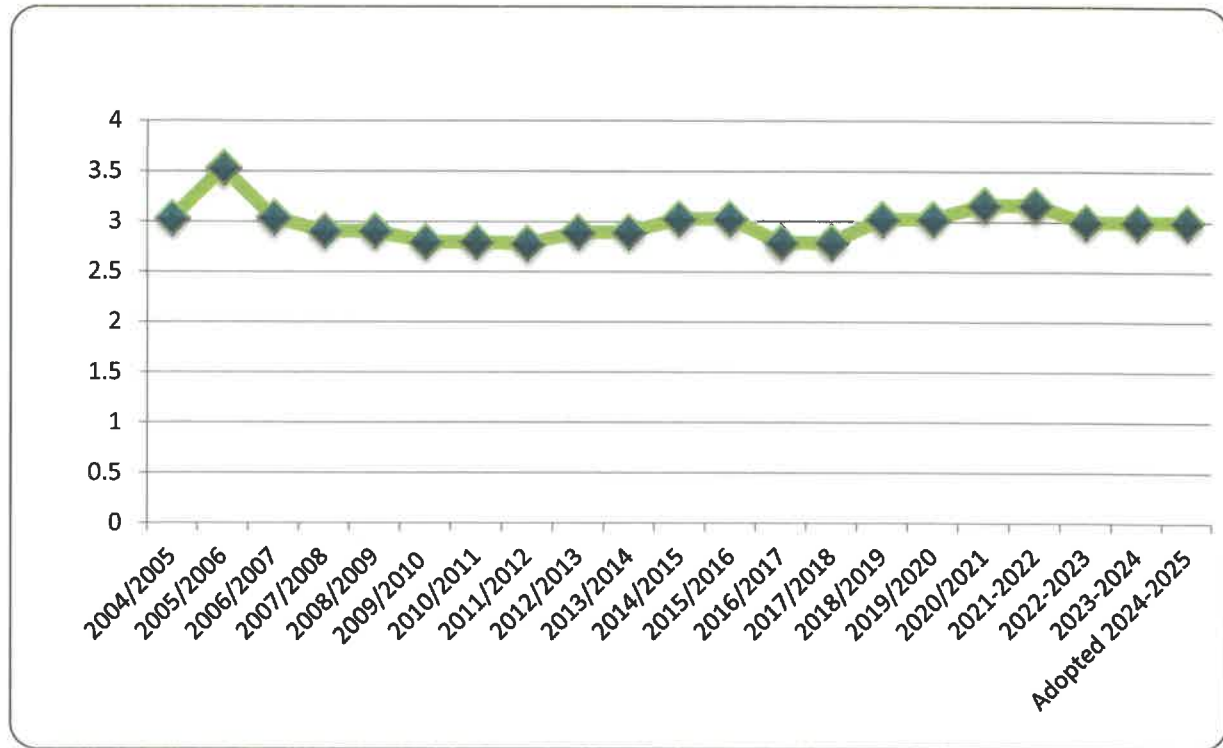
Solid Waste Authority Disposal	\$ 178.00	0.1%
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Total Tax Bill \$ 125,772.00 100.00%



Manalapan Millage Rate History

Year	Millage Rate
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
2022-2023	3.0000
2023-2024	3.0000
Adopted 2024-2025	3.0000



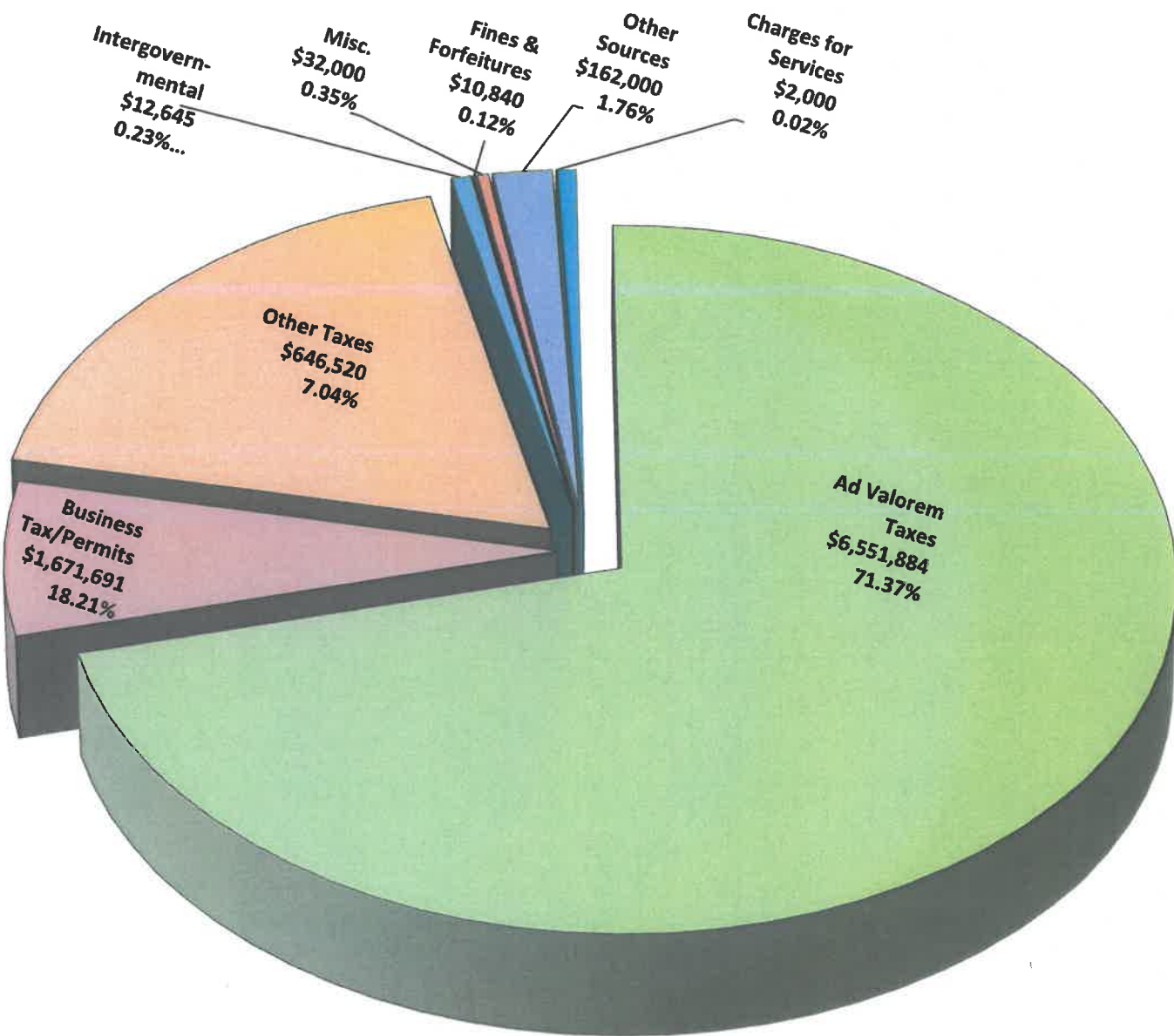
GENERAL FUND



*Adopted Budget
Fiscal Year 2024-2025*

GENERAL GOVERNMENT REVENUE SYNOPSIS

The anticipated General Fund operating revenues are **\$9,116,792**. Of this, **\$6,551,884** is derived from Ad Valorem taxes. The Ad Valorem tax represents 71.85% of the Town's operating revenues. The proposed budget anticipates including the capital projects and improvements. The budget anticipates the millage rate to remain at **3.0000**. The Town's property values increased by 5.07% this year. Business tax and permit fees are the Town's second largest revenue source. They represent 18.21% of the operating revenues.



GENERAL FUND BUDGET SUMMARY

REVENUES AND OTHER SOURCES

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Adopted Budget FY 2025
Real Estate Tax	4,021,798	4,255,612	4,561,437	5,498,230	6,260,763	6,044,113	6,551,884
Local Option Tax	18,045	18,283	19,298	19,641	19,800	10,835	19,000
Discretionary 1cent Sales Tax	29,344	34,035	40,841	42,122	41,704	23,015	40,000
Florida Public Utility Franchise	71,865	92,951	78,143	62,649	95,675	159,115	238,673
Florida Power & Light	257,194	204,370	236,187	269,620	300,100	138,534	280,000
Gas Utility Tax	3,079	5,149	10,958	7,171	9,400	6,643	9,965
Local Communications Svc Tax	13,903	14,512	15,324	23,144	26,358	4,414	15,000
Business Tax- Town	34,394	33,242	10,532	30,565	33,000	30,509	32,500
Business Tax - Palm Beach County	4,202	5,966	5,684	383	3,000	1,663	3,000
Building Permits	495,543	879,059	1,335,683	633,342	700,000	1,111,555	1,626,191
FPL Franchise	0	28,264	33,653	37,464	93,469	29,255	43,882
Other Licenses/Permits	3,760	3,950	9,825	8,425	8,200	3,150	10,000
Building Plan Review/Revisions	1,580	3,270	2,620	5,910	5,000	2,335	5,000
State Revenue Sharing	8,909	11,115	13,873	14,339	13,367	7,614	13,057
Alcoholic Beverage	1,958	1,958	1,958	2,912	3,900	1,958	3,500
One-Half Cent Sales Tax	32,733	37,136	43,496	36,382	35,002	18,463	32,000
Motor Fuel Tax Rebate	1,859	3,294	2,893	0	6,191	685	4,500
Grants	725	0	21,668	0	0	0	0
Intergovernmental Misc. SWA	0	0	479	0	510	0	500
FEMA Reimbursement	13,636	14,782	0	0	0	0	0
FDEM-ARPA Funding	0	116,699	0	0	0	0	0
\$12.50 Money Reimbursement	0	275	0	0	0	0	0
Fines & Forfeits-Town	0	573	4,184	2,135	1,260	423	1,000
Fines & Forfeits-PBC	1,324	1,150	987	1,153	1,977	6,560	9,840
Investment Interest	76,836	47,656	17,911	170,279	25,368	31,826	50,000
Contribution Police Restricted	300	0	0	0	0	0	0
911 Reimbursable Operating	544	510	0	1,053	1,800	1,226	1,800
Chief Discretionary Donation Fund	2,600	14,200	37,900	27,450	0	18,098	0
Miscellaneous Revenue	16,266	218,612	20,376	636,048	25,000	55,892	32,000
Sale of Surplus Equip/Merchandise	5,600	4,500	4,650	5,521	5,500	6,300	6,000
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	20,805	4,211	9,630	6,240	2,000	4,088	5,500
Dispatch Fee	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Water Management Fee	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Waste Water Admin Fee	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Appropriated Fund Balance	0	0	0	0	0	0	0
Prior Year Designated Balance	0	0	0	0	0	0	0
TOTAL REV/OTHER SOURCE	5,220,802	6,137,332	6,622,188	7,624,179	7,800,344	7,800,270	9,116,792

Adopted millage 2024-25 - 3.0000

2023-24 millage rate was 3.0000

REVENUE NOTES/LINE ITEM JUSTIFICATIONS

Ad Valorem Tax: The Certificate of Taxable Value (DR420) indicates a current gross taxable value (for operating purposes) of \$2,258,491,720. This is an increase of 5.07% from the prior year's gross taxable value of \$2,158,139,772. The projected revenue for FY 2024-25 is based on a proposed millage rate of 3.0000. Budgeting 96.7% of the millage rate will generate an estimated \$6,551,884.

Local Option Gas Tax: The State provided an estimate for budgetary purposes which is an increase from the prior year to \$19,000.

Florida Public Utilities: Staff recommends budgeting \$238,673 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 - \$280,000
- Gas/propane providers is increased to-\$ 9,965

Local Communications Service Tax: Based on the state's projected revenues, the estimate for next year is \$15,000

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 \$32,500 and the County's to be \$3,000.

Building Permits: Based on anticipated new building, historical collected revenues the staff recommends increasing this to \$1,626,191.

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 \$43,882.

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 \$5,000.

State Revenue Sharing: The State provided an estimate for budgetary purposes which is an increase from the prior year to \$13,057.

Alcoholic Beverage: Based on Town businesses that purchase beverage licenses from the State. Staff recommends budgeting \$3,500.

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 decreased from the prior year to **\$32,000**.

Motor Fuel Tax Rebate: This is a State reimbursement based on our gasoline purchases and is paid quarterly. Recommend budgeting **\$4,500**.

Intergovernmental Miscellaneous: The Town receives quarterly revenue sharing from the Solid Waste Authority. Staff recommends budgeting **\$500**.

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 decreased from the prior year to **\$40,000**.

Fines & Forfeitures: Recommend funding **\$9,840** 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 Seacoast Bank, next fiscal year revenues are projected at **\$50,000**.

Miscellaneous: Consists of revenue not classified elsewhere including a utility credit of \$27,000 from Palm Beach Fire Rescue. Recommend budgeting **\$32,000**.

Sale of Surplus Equipment: This item represents the sale of a vehicle. Recommend **\$6,000**.

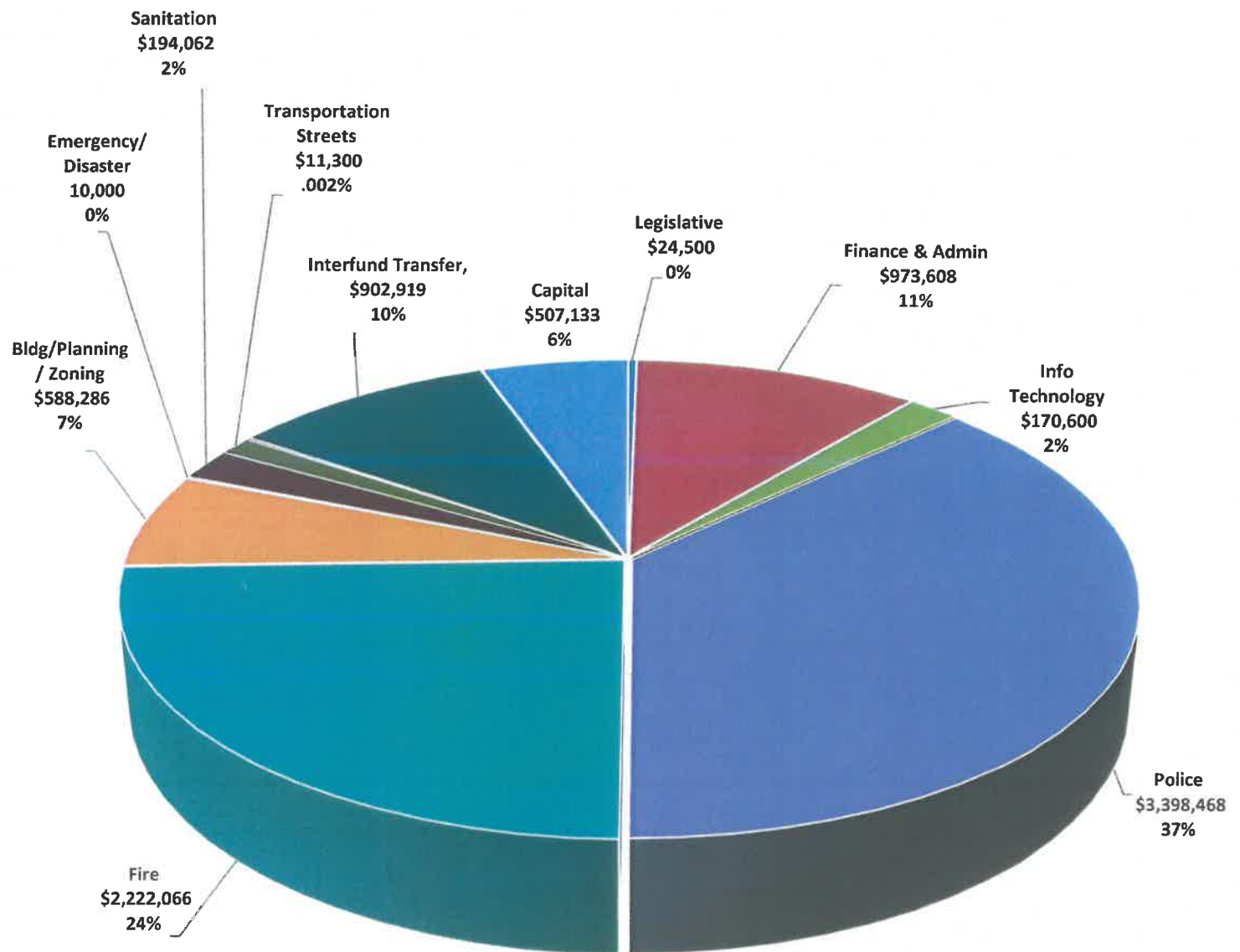
Reimbursement for Police Extra Duty: Revenue anticipated for the contract of police services. Recommend budgeting **\$5,500**.

Dispatch Fee: Utility Department contribution toward the dispatch service. Dispatch answers the Utility Department telephone line between 4p.m. and 12 a.m. and on weekends for water service reports and dispatching emergencies to the water department. Recommend this line item remain at **\$4,000**.

Water Management Fee: We established a fee on the basis of a rental amount for office space and equipment as well as an amount toward the Town Manager's salary, Town Clerk's salary, Administrative Assistant and Maintenance salary for administrative duties and responsibilities that pertain to the Utility Department. Recommend this line item remain at **\$60,000**.

Wastewater Administration: Based on the same concept as the Water Management Fee, staff recommends this line item be budgeted at **\$18,000**.

GENERAL GOVERNMENT EXPENDITURE OVERVIEW



- Legislative
- Finance & Admin
- Info Technology
- Police
- Fire
- Bldg/Planning/ Zoning
- Emergency/ Disaster
- Sanitation
- Facilities/ Grounds
- Transportation/Streets
- Interfund Transfer
- Capital

LEGISLATIVE



Adopted Budget
Fiscal Year 2024-2025

LEGISLATIVE SYNOPSIS

The Commission's objective is to set policies to see that services and programs are designed to assure the safety and well-being of 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 in the budget summary.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Proposed Budget FY 2025
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LEGISLATIVE

Legal Services	1,575	956	0	0	1,000	4,319	10,000
Litigation Costs	15,581	1,406	850	4,981	1,000	1,688	4,500
Commission Contingency/Inflation Adj	3,852	59	0	210	10,000	1,145	10,000
LEGISLATIVE TOTAL	21,008	2,422	850	5,191	12,000	7,151	24,500

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

COMMISSION/LEGISLATIVE

Legal Services: Funds provide for the legal services of the Town Attorney to the Commission. Budgeting for this item is **\$10,000**.

Litigation Costs: Funds provide for the litigation costs relating to actions taken by the Commission. Budgeting for this item will be reduced to **\$4,500**.

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 2024-2025*

FINANCE AND ADMINISTRATION SYNOPSIS

This department provides for the overall operating costs associated with the operation of the Town including but not limited to professional fees, accounting, legal fees, insurance, equipment rental(s), advertising, postage, printing, etc. The Town Manager provides the administration of all Town affairs and departments ensuring all laws, provisions of the Charter and acts of the Commission are enforced and implemented. The Town Manager provides the annual budget submission and provides fiscal services to the Town; manages the resources in a responsive manner; providing financial management information to the Commission by keeping the Commission informed on current and future financial needs.

The Town Clerk provides support to the Town Commission and the residents of Manalapan by accurately recording and maintaining the proceedings of the Town Commission, the Architectural Commission and the Zoning Commission; maintaining and making easily accessible all official records of the Town; administers all regular and special municipal, state and federal elections; providing for a records management program; providing for code enforcement hearings and by providing for collections of business tax receipts and registrations.

The detailed justification is included following the budget summary.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Proposed Budget FY 2025
FINANCE & ADMINISTRATION							
Executive Salaries	142,141	144,783	156,347	171,728	175,243	256,026	215,000
Regular Salaries	101,460	104,270	134,323	93,895	88,062	91,614	136,729
Employee Service Program	0	0	0	5,000	0	0	40,400
FICA/Medicare Taxes	17,399	17,798	20,291	18,716	20,143	25,689	30,457
Overtime	0	0	0	0	0	0	2,000
Retirement Contribution	35,146	35,113	77,184	25,500	60,000	27,501	60,000
Life & Health Insurance	35,856	32,614	51,389	52,267	41,500	75,782	61,652
Workers' Compensation	129	226	219	301	420	330	400
457/401A Match Program	10,000	10,000	8,550	6,300	15,000	10,239	15,000
Professional Services	20,269	41,928	34,225	43,123	85,000	30,879	111,050
Legal Services	33,772	46,695	62,886	45,273	70,000	60,264	35,000
Codification	5,361	3,096	6,997	0	4,000	759	4,000
Accounting/Audit	7,856	5,213	3,952	4,543	6,000	20,518	22,550
Postage	17,750	18,475	4,620	13,655	26,000	3,067	4,000
Cell Phones	1,595	1,620	1,675	1,180	1,300	1,595	1,300
Electric/Gas Service	11,693	11,261	14,402	16,392	16,800	11,895	13,000
Equipment Rental/Lease	976	1,134	528	581	1,500	964	1,300
Insurance	60,461	67,333	74,411	90,435	126,912	127,498	177,300
Repairs & Maintenance	189	0	256	214	250	817	550
Vehicle Repairs & Maintenance	1,212	140	0	655	500	7,921	570
Printing	916	1,344	1,350	1,276	1,500	1,450	1,500
Newsletter Reproduction	0	0	0	0	0	0	0
Town Directory	1,413	0	0	1,448	1,900	0	1,600
Promotional Activities	0	0	0	0	200	41	200
Miscellaneous	106	3,478	1,154	92	2,300	1,071	2,375
Small Equipment	0	1,324	270	1,221	2,000	2,281	6,500
Legal Ads & Others	8,799	2,711	4,304	4,664	6,500	415	4,500
Election Costs	455	603	201	227	750	516	750
Records/Retention/Destruction	350	2,783	3,495	4,397	1,500	750	1,000
Office Supplies	3,088	3,689	3,309	2,721	4,000	5,448	5,000
Dues & Subscriptions	5,947	6,353	7,204	5,891	6,650	6,075	7,425
Meetings/Schools/Conferences	645	924	1,364	1,205	2,000	1,432	2,000
Travel Meetings/Schools/Conferences	0	0	1,159	890	4,500	1,948	6,000
Capital Equipment	0	919	3,230	0	2,500	1,199	2,500
FINANCE & ADMIN TOTAL	524,983	565,829	679,294	613,792	774,930	775,984	973,608

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

FINANCE AND ADMINISTRATION

Salaries: The 2024-25 budget reflects a 7% raise for employees. Funds provide salaries for: Town Manager, and a percentage of the Town Clerks salary, Finance Administrator's salary, and the Management Analyst'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 **\$60,000**.

Life and Health Insurance: Funds provide for health, dental, disability and life insurance benefits for two and a half (2 ½) employees. The Town currently pays 100% of the employees' health coverage cost and contributes 50% to the dependent health coverage costs. Recommend funding at **\$61,652**.

Workers' Compensation: Funds provide for Worker's Compensation insurance for two and a half (2 ½) personnel. Recommend budgeting **\$400**.

457/401A Match Program: The Commission implemented a match program for all full-time employees. The Town will match the contribution the employee makes based on a tiered \$5,000-\$10,000 annual program. Staff recommends funding **\$15,000**.

Professional Services: These funds provide for various projects that require outside consultants such as engineering services and planning services. Staff recommends funding be decreased to **\$111,050** this year for the following projects/issues. The dollar amounts listed for each item are based on estimates.

- **\$8,000** for engineering services related to the NPDES (National Pollutant Discharge Emission System). Each year all cities must prepare a detailed annual report on all NPDES permit requirements. Staff is recommending funding be provided for Engenuity Group to prepare the Town's Annual NPDES Report and represent the Town's interest at all NPDES meetings. Fee also includes assistance with permit required activities with which the Town must comply (dry weather screening, etc.).
- **\$450** for annual permit fee for NPDES.
- **\$600** for annual cost of the Employee Assistance Program (EAP).
- **\$5,000** Code of Ordinance review and updates.
- **\$15,000** Investment advisor Pension Board
- **\$40,000** for an accountant to assist with the finance needs
- Remaining funds to cover all other professional services needed throughout the year not specifically identified.

Legal Services: Funds provide for the legal services of the Town Attorney and other legal services related to personnel matters, etc. Budgeting for this item is **\$35,000**.

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

Accounting/Audit Fee: Funds provide for the General Fund and Pension Fund portion of the Annual Audit, GASB standards and implementations. Staff recommends funding at **\$22,550**.

Cell Phones: This line item represents cell phone service for two (2) staff at an annual cost of **\$1,290**.

Electric/Gas Service: This line item covers the electric and natural gas costs for Town Hall based on actual costs along with an FPL increase in rates, along with natural gas for the generator. Service runs 24 hours a day with Palm Beach County Fire Rescue occupying the building. Funding proposed at **\$13,200**.

Equipment Rental: Funds provide for the rental of a postal meter and annual maintenance agreement on the folding machine. Costs for these items are split with the Utility Fund. Funding proposed at **\$1,575**.

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 **\$1,500**.

Town Directory: This item represents the cost to print the Town directory. Staff recommends funding be **\$1,600**.

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

Miscellaneous: Funds provide for miscellaneous expenses such as badges, florist expenses, meeting supplies retirement costs and misc. hardware expenses (keys, batteries, etc.). Staff recommends funding for this item be **\$2,375**.

Postage: Staff proposes funding **\$4,000** to cover costs for postage for all departments.

Insurance: Funds provide for insurance premiums for auto, property, general liability, flood and POL insurance. Funding has been increased to **\$177,300**.

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 **\$6,500**.

Legal Ads & Others: Funds provide for advertising costs related to ordinances, zoning changes, employment ads, budget, etc. Staff recommends this budget item be **\$4,500**.

Election Costs: In 2009 the Supervisor of Elections advised that all municipalities would be responsible for all costs relating to municipal elections. This line item represents the costs related to the elections: voting equipment, poll workers, advertising, etc. Staff recommends funding **\$750**.

Records/Retention/Destruction: This line item includes a shredding service, file folders for archive of personnel records project along with miscellaneous supplies. The staff is working on the project to automate our records. This will be a multiyear project. Staff recommends funding at **\$1,000**.

Office Supplies: This item represents all office supplies needed to operate. Staff recommends reducing funding to **\$5,000**.

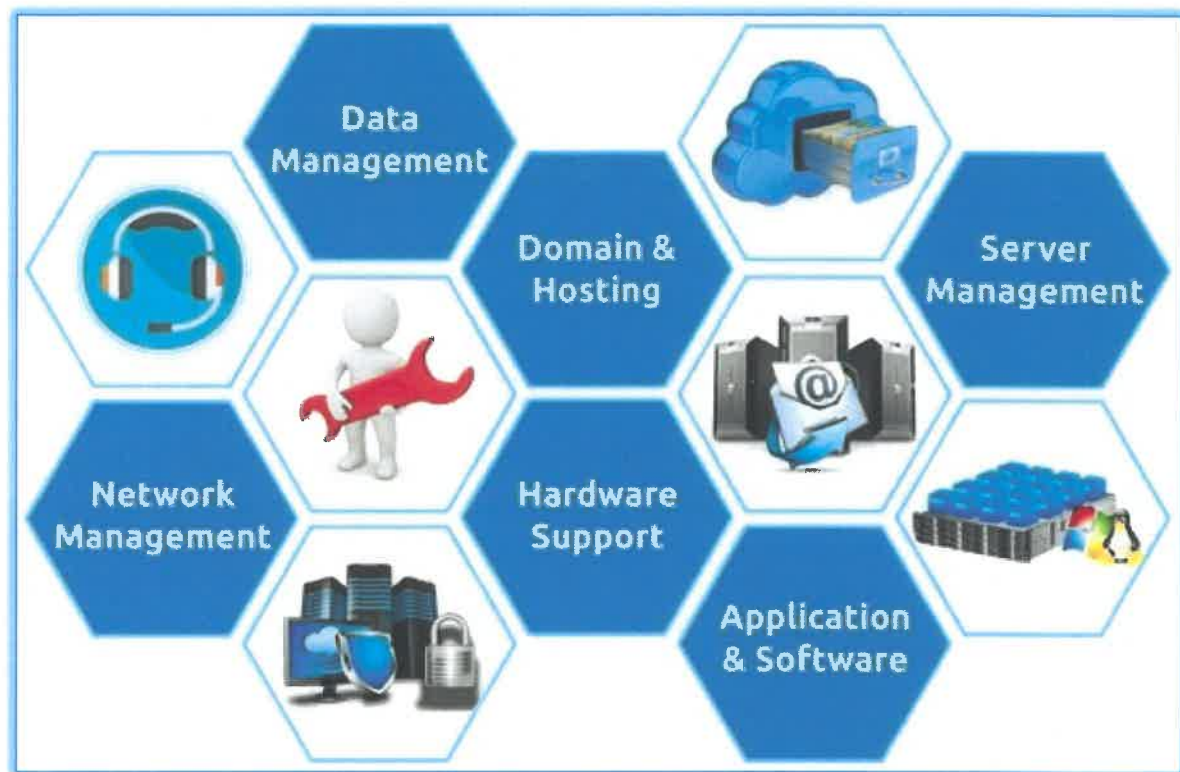
Dues and Subscriptions: Funds provide for membership to various professional organizations for three administrative personnel: PBC League of Cities, Florida League of Cities, Florida City and County Management Assoc., International City Management Association, PBC Clerks Association, International Institute of Municipal Clerks, Florida Association of City Clerks, Government Finance Officers Association, etc. for a request of **\$7,425**.

Meetings/Schools/Conferences: Funds provide for professional development seminars, classes and conferences for three administrative personnel for the Florida City and County Management Association Annual Conference, Govt. Finance Officer's Assoc. and Florida Association of City Clerks Annual Conference and seminars relating to personnel management, finance, etc. Recommend funding **\$2,000**.

Travel Meetings/Schools/Conference: This line item includes all travel, lodging and per diem cost related to meetings/schools and conferences. Staff requests funding **\$6,000**.

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



ed Budget
Fiscal Year 2024-2025

INFORMATION TECHNOLOGY SYNOPSIS

This department is responsible for the management and maintenance of the information systems infrastructure and technology resource requirements. Technology is used to effectively promote the Town's messages to its citizens. Technology resource requirements for the Town are already at a high level and will continue to improve.

Police vehicles are equipped with laptop computers and use air cards for wireless connectivity to promote efficient operations by reducing the need to do paperwork in the office and allowing officers to remain on the road and more visible within the community.

An increased number of cameras throughout the Town in addition to the future installation of the encrypted communication system in dispatch will assist with daily operations and surveillance.

All services provided by Information Technology are delivered efficiently and effectively, by trained and courteous professionals.

The detailed justification is included following the budget summary.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Proposed Budget FY 2025
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INFORMATION TECHNOLOGY

Professional Services	1,026	450	2,010	13,244	10,000	1,000	10,000
Consulting/Software Support	49,110	62,988	56,126	49,334	91,000	76,025	100,000
Telephone/Data Lines	46,407	52,830	57,288	55,887	52,000	55,786	56,150
Repairs & Maintenance	1,082	599	495	1,394	1,000	0	1,000
Miscellaneous Expense	0	0	0	0	0	0	0
Small Equipment	4,776	0	3,652	757	3,310	4,437	3,300
Operating Supplies	0	0	0	131	150	0	150
Capital Equipment	0	0	0	0	0	0	0
INFORMATION TECH TOTAL	102,401	116,866	119,571	120,748	157,460	137,248	170,600

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

INFORMATION TECHNOLOGY

Professional Services: These funds are provided for various projects that require outside consulting services. Funding in the amount of **\$10,000** is proposed this year.

Consulting Fees/Software Support: Funds are provided for annual software maintenance/license fees for: Node0 managed services computer support \$23,925; CodeRed Annual Support \$1,350; Police Law Institute \$2,220; annual software maintenance/license fees (ABILA) financial, payroll and accounts payable financial \$8,500; website hosting \$2,000; BIS audio recording software support \$1,400; Office 365 exchange online \$4,080; Eagent \$1,680; Live view \$3,828; IMS registration and support \$720; Equature Voice Recorder \$3,650; alarm system for dispatch \$1,000; AED annual maintenance \$1,438; My Govt Online \$3,132; Power DMS \$4,535; Identisystems \$1,009; FLOCK LPR System \$21,000; Motorola radio support \$5,500; miscellaneous technical support, maintenance and training funds \$8,153. Funding is proposed at **\$99,100**.

Telephone/Data Line/Wireless: Funds budgeted cover costs for telephone service; Comcast Internet service for camera service, servers, dispatch; long distance service; Verizon Air Cards eight (8). Funding proposed at **\$56,150**.

Repairs & Maintenance: Funds provide for the repair and maintenance for telephone repairs, equipment and cable repairs. Request funding in the amount of **\$1,000**.

Small Equipment: Funds provide for the purchase/replacement of small equipment (cost less than \$1,000 per item) and for software/hardware upgrades. Staff recommends funding at **\$3,300**.

PUBLIC SAFETY



Adopted Budget
Fiscal Year 2024-2025

POLICE DEPARTMENT SYNOPSIS

The members of the Manalapan Police Department are committed to providing the highest level of service to the community. Their desire to protect and respect the freedoms and rights of those they encounter are demonstrated by excellence through service.

The Police Department provides the community with efficient and effective police services. The Department utilizes Problem Solving Oriented Policing (PSOP) philosophies to guide the delivery of its services. Using this philosophy enables the Department to use its statistical data to focus resources, actively seeking out potential problems and mitigate them before they can become troublesome and are used to reduce social harm to the community. This is demonstrated by their motto “no call is too small”.

The department staffing includes the Chief, one (1) Lieutenant, four (4) sergeants, six (6) full-time officers, three (3) part-time officers, one (1) part-time marine officer, and four (4) part-time dispatchers. The departments primary responsibilities include, but are not limited to, uniformed patrol, beach patrol, marine patrol, criminal investigations, traffic control, code enforcement, special events staffing, records retention, first responder medical treatment and minimal public works tasks. The public safety dispatch center is a fully functional 911 public safety answering system.

The detailed justification is included following the budget summary.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Proposed Budget FY 2025
POLICE DEPARTMENT							
Officer Salaries	880,020	903,190	814,224	0	1,086,559	916,406	1,182,443
Gas Allowance	0	0	0	0	24,000	19,200	24,000
Dispatch Salaries	260,806	274,503	251,686	289,971	302,618	298,889	317,810
Part Time Police Officers	87,124	80,591	78,745	125,680	338,030	276,216	369,720
Overtime	69,603	53,715	106,372	88,788	65,000	37,551	60,000
FDLE Incentive Pay	9,882	8,636	7,250	7,117	10,000	5,298	10,000
In Service Training	5,366	10,357	5,373	19,206	20,362	11,108	15,000
Extra Duty Pay-Reimbursable	15,376	3,144	6,802	15,494	3,000	9,917	5,500
Employee Service Program	0	13,125	7,500	4,375	4,000	4,000	95,500
FICA/Medicare Taxes	97,682	102,003	374,467	105,783	141,798	118,590	157,282
Retirement Contribution	147,668	191,585	224,866	200,953	315,000	216,707	315,000
Life & Health Insurance	250,081	227,608	374,467	227,655	210,311	229,049	271,138
Workers' Compensation	28,842	36,377	35,320	34,833	41,192	63,902	39,000
Unemployment Comp	0	0	349	0	0	0	0
457/401A Match Program	21,950	24,579	34,966	33,050	55,000	43,883	55,000
Legal Fees/Union Issues	31,118	30,273	12,629	33,236	20,000	5,386	15,000
Hiring/Processing Fees	2,578	2,938	6,899	10,218	3,000	4,056	3,000
Cell Phones	6,299	4,242	3,145	2,388	6,100	2,835	3,000
Gatehouse Electric	1,367	1,053	1,669	2,108	2,160	1,201	1,800
Law Enforcement Liability Insurance	14,617	15,991	19,313	22,039	28,842	1,319	34,280
Repairs & Maintenance	2,628	2,185	2,035	3,899	4,000	2,929	4,000
Vehicle Repair & Maintenance	27,237	21,672	20,784	28,461	26,000	28,928	30,500
Radios Repair & Maintenance	1,603	273	261	163	600	211	600
Marine Unit Operations	1,127	4,971	1,587	3,476	7,000	4,195	5,000
Contract Gatehouse Security Services	187,846	193,726	198,233	263,409	274,500	237,169	289,476
Gatehouse Repair/Maintenance	1,593	1,378	1,709	0	1,520	1,451	1,520
Dispatch 911 Operations	50	0	0	0	0	0	0
Printing	0	0	0	0	100	0	250
Promotional Activities	1,854	1,275	1,753	686	1,800	319	1,800
Miscellaneous	1,543	1,002	1,099	916	1,200	1,338	1,200
Small Equipment	3,104	7,501	4,904	3,535	10,100	6,871	10,000
Contrib. P/S Restricted Exp	1,174	0	11,029	16,944	0	19,860	0
Fire Arm Supplies	2,212	2,694	1,898	3,196	3,750	3,646	4,000
Office Supplies	2,802	2,388	3,296	7,184	5,400	4,574	6,000
Uniforms	6,300	9,721	6,745	13,405	10,000	11,782	10,000
Uniform Maintenance	8,248	8,017	8,516	6,251	14,400	5,699	7,750
Gas & Oil	16,859	21,348	26,539	25,030	33,000	23,734	33,000
Donation Expenditures	9,847	285	0	4,080	0	0	0
Investigative Costs	279	126	867	290	1,100	551	1,100
Dues & Subscriptions	1,548	735	110	1,576	1,500	999	1,500
Meetings/Schools/Conferences	1,974	2,854	1,524	4,442	5,040	512	4,500
Travel-Meetings/Schools/Conferences	393	0	0	2,289	2,800	493	2,800
Educational Assistance	0	0	0	0	3,000	0	3,000
\$2.00 Education	500	0	500	500	500	500	500
Annual Fitness Program	0	663	1,154	1,256	2,100	2,051	2,100
Capital Equipment	1,630	3,599	0	95	1,500	0	2,000
Defined Benefit	72,467	0	0	0	0	0	0
Grants Exp-Block	0	(939)	(2,427)	(758)	0	552	0
Grants Exp-Vests	2,530	1,638	3,780	8,311	1,400	617	1,400
POLICE TOTAL	2,287,727	2,271,024	2,661,935	1,621,529	3,089,282	2,623,390	3,398,468

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

POLICE DEPARTMENT

Salaries: Funds provide for the Police Chief, one (1) Lieutenant, four (4) sergeants, six (6) full-time officers, three (3) part-time officers, and one (1) part-time marine officer. Dispatch Salaries: provide for the salaries for three (3) full-time dispatchers and four (4) part-time dispatchers. The PBA Contract renewed on 10/01/23. The 2024-25 budget reflects a 7% raise for 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 **\$60,000**.

FDLE Incentive Pay: Funds provide for FDLE mandated payments to each officer based on schooling and education. As Police Department personnel increase their education in recognized courses, they become eligible for incentive pay up to \$1,500 per person per year. Based on our current staff, funding is anticipated to be **\$10,000**.

In-Service Training: Funds provide for monthly law enforcement training for all Police Department officers. Each employee (excluding Dispatchers) will participate in in-service training provided by the Palm Beach Sheriff's Department. Staff recommends this line be budgeted at **\$15,000**.

Gas Allowance: The full-time Police officers will receive a \$200 monthly gas stipend which was implemented with the PBA contract. Recommend funding \$24,000

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 **\$5,500** 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 **\$315,000**.

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 **\$271,138**.

Workers' Compensation: Funds provide for the department's portion of Workers' Compensation insurance for all eligible employees. Recommend funding at **\$39,000**.

457/401A Match Program: The Commission implemented a match program for all full-time employees. The Town will match the contribution the employee makes based on a tiered \$5,000-\$10,000 annual program. Staff recommends funding **\$55,000**.

Marine Unit Operations: The Commission instituted a marine unit to help patrol the waterways throughout Manalapan. The maintenance of the vessel, gas and other operational costs associated with this unit are budgeted at **\$5,000**.

Legal Fees/Union Issues: The **\$15,000** budgeted represents the estimated costs associated with legal representation on union and personnel matters.

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 proposed at **\$3,000**.

Gatehouse Electric: Funding to be increased to **\$1,800** which represents costs for electricity to the gatehouse facility.

Facilities & Equipment Repair & Maintenance: Funds provide for miscellaneous repairs to office equipment, oxygen equipment, radar certifications, fire extinguisher maintenance, and building maintenance. Funding is proposed at **\$4,000**.

Vehicle Repair and Maintenance: Funds provide for the repair and maintenance of all Police Department vehicles, and two ATV's. Two (2) new vehicles are scheduled to be purchased in 2023-24. Staff proposes funding at **\$30,500**.

Radios Repair and Maintenance: Funds provide for radio maintenance. Staff recommends funding **\$600**.

Gatehouse Repair & Maintenance: Funds provide for routine maintenance at the Gatehouse. Staff recommends funding remain at **\$1,520**.

Printing: Funds cover cost of printing business cards, parking tickets, ID cards, etc. Staff recommends funding **\$250**.

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 **\$1,200**.

Law Enforcement Liability Insurance: The premium reflects a Law Enforcement Liability exposure of \$5 million. Funding the premium at **\$34,280**.

Small Equipment: Funds provide for the purchase of small equipment (cost less than \$1,000 per item), Gas pump, refrigerator for the squad room, ice machine along with other items for police activities. Staff recommends funding of **\$10,000**.

Contract Security Services: This line item represents the contract for security guards for 24/7 coverage at the gatehouse. Funding has increased to **\$289,476**.

Firearm Supplies: This line item includes firearm maintenance and ammunition costs. Funding is increased due to the current staffing and is requested at **\$4,000**.

Office Supplies: This item represents all office supplies needed to operate the department. Staff recommends funding be at **\$6,000**.

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

Uniforms: Funding provides for the purchase of uniforms for fourteen (14) full-time Police Department personnel plus ten (10) part-time employees. Staff recommends funding **\$10,000**.

Uniform Maintenance: Funds provide for the dry cleaning and repairs of all Police Department uniforms. Staff recommends funding of **\$7,750**.

Gas & Oil: Funds for fuel for all police vehicles along with oil changes on the fleet vehicles. Funding proposed at **\$33,000** based on consumption and current fuel costs.

Dues & Subscriptions: Funds provide for various professional publications and membership dues for Police Department personnel i.e., Police Chief's Association, Florida PAC, IAPE and IALEIFI. Staff recommends funding of **\$1,500**.

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

Travel Meetings/Schools/Conferences: This line item includes all travel, lodging and per diem cost related to meetings/schools and conferences. Staff recommends funding at **\$2,800**.

\$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 of **\$2,100**.

Capital Equipment: Funds provide for small capital purchases under \$1,000. Funding in the amount of **\$2,000** is requested to replace office equipment.

Vest Grant: Funding represents 50% reimbursement on the purchase of four (4) bullet resistant vests. **\$1,400** has been budgeted.

FIRE RESCUE



***Adopted Budget
Fiscal Year 2024-2025***

FIRE RESCUE SYNOPSIS

This department provides the residents and visitors of Manalapan with contracted fire/rescue services provided by Palm Beach County Fire Rescue. These services are delivered effectively by highly trained and courteous professionals using modern techniques and equipment.

The detailed justification is included following the budget summary.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Proposed Budget FY 2025
FIRE RESCUE DEPARTMENT							
Fire Rescue Contract Services	1,250,356	1,520,116	1,580,280	1,787,366	2,032,264	2,032,264	2,222,066
FIRE TOTAL	1,250,356	1,520,116	1,580,280	1,787,366	2,032,264	2,032,264	2,222,066

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

FIRE/ RESCUE

Fire/Rescue Services: Funds have been budgeted in the amount of **\$2,222,066** to provide for contracting with Palm Beach County for Fire/Rescue Services. The interlocal agreement provides for the fee to be calculated using the lesser of two methodologies. South Palm Beach property value times the MSTU millage rate, or one-half of the full cost methodology. One-half of the full cost methodology would be \$2,212,476. The South Palm Beach property value times the MSTU millage rate is being used for 2024-25. This reflects an increase of \$189,802 from the 2023-24 charge due to the increase in South Palm Beach's property values and the proposed MSTU.

BUILDING, PLANNING and ZONING



***Adopted Budget
Fiscal Year 2024-2025***

PLANNING, ZONING & BUILDING DEPARTMENT SYNOPSIS

This department ensures that growth and development are well planned, integrated and meets the goals of the Town. This department provides the Town with planning and zoning, building, code enforcement, and contractor registration services.

During the zoning, plan review, building and inspection processes; staff is responsible for providing a public safety function by verifying and ensuring structures are designed and built in compliance with all state building codes and local ordinances.

The Building Official and Zoning Administrator provides support and works directly with Arcom and Zcom during the planning process. The Code Enforcement Officer works with the police to enforce code compliance. Business tax receipts and contractor registrations are also issued by this department.

The detailed justification is included following the budget summary.

EMERGENCY-DISASTER DEPARTMENT SYNOPSIS

This department provides initial funding for emergencies/disasters as well as funding for non-recoverable costs associated with emergencies or disasters.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Proposed Budget FY 2025
BUILDING, PLANNING & ZONING							
Regular Salaries	27,541	15,600	36,911	72,451	124,246	164,089	207,295
Contract Building Official	22,838	30,328	18,080	8,173	29,000	8,365	29,120
Employee Service Program	0	0	0	0	0	0	10,400
FICA/Medicare Taxes	2,180	739	12,864	5,227	9,505	12,160	16,654
Retirement Contribution	6,500	7,500	12,864	7,600	8,000	8,196	8,000
Life & Health Insurance	11,102	20,715	17,751	11,773	70,638	15,927	79,702
Workers' Compensation	129	146	138	128	150	138	215
Unemployment Compensation	0	0	0	0	0	0	0
457/401A Match Program	0	1,567	0	0	5,000	0	5,000
Professional Fees (Code Enf.)	45,263	57,466	67,221	65,604	82,500	22,959	28,000
Legal Fees (ARCOM)	0	0	0	0	0	17,050	60,000
Inspection Services	32,695	52,195	44,265	41,925	53,967	29,445	64,750
Consulting Fees/Software Support	0	0	0	1,302	500	4,389	4,200
Postage	0	0	0	0	0	0	3,000
Cell Phones/Pagers	155	52	0	440	330	744	1,500
Repairs & Maintenance	5,716	7,059	20,861	11,809	20,000	37,943	40,000
Printing/Scanning	3,614	2,472	6,686	3,591	3,700	2,162	3,700
Miscellaneous Expense	12	90	55	113	125	97	125
Small Equipment	0	183	0	314	500	0	500
Legal Ads & Others	0	0	0	0	0	0	2,500
Office Supplies	0	51	619	296	500	1,797	1,000
Uniforms	0	0	0	0	200	0	500
Dues & Subscriptions	0	0	0	0	110	0	900
Meetings/Schools	0	0	180	1,095	1,025	25	1,025
Travel Meetings/Schools/Conferences	0	0	18	762	2,700	0	2,700
Capital Equipment	1,610	0	0	1,023	5,400	5,400	17,500
BUILDING/PLANNING TOTAL	159,354	196,162	238,512	233,625	418,096	330,886	588,286
EMERGENCY & DISASTER							
Regular Salaries	2,313	23,393	0	0	0	0	0
Overtime	0	0	0	1,733	0	0	0
FICA/Medicare Taxes	135	336	0	125	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	0	0	0	0	0	0
Vehicle Repairs & Maintenance	0	0	0	0	0	0	0
Miscellaneous Expenses	17,420	5,023	3,615	424	5,000	0	10,000
Gas & Oil	0	0	0	0	0	0	0
Capital Equipment-Vehicles	0	0	0	0	0	0	0
EMERGENCY/DISASTER TOTAL	19,867	28,751	3,615	2,282	5,000	0	10,000

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

BUILDING, PLANNING & ZONING

Salaries: The 2024-25 budget reflects a 7% raise for employees. Funds provide salaries for: Administrative and Public Services Coordinator, a percentage of the Town Clerk's salary, a percentage of the Finance Administrator salary and Management Analyst's.

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 **\$29,120.**

Retirement Contribution: The Town Commission moved from a defined contribution 401 plan to a defined benefit local pension plan on January 1, 2019. The Actuary develops the cost annually. The employee's contribution is 7%. The Town's contribution will fluctuate annually. Recommend line-item funding at **\$8,000.**

Life and Health Insurance: Funds provide for health, dental, disability and life insurance benefits for three (3) full-time employees. The Town currently pays 100% of the employee's health coverage cost and contributes 50% to the dependent health coverage costs. Proposed funding at **\$79,702.**

Workers' Compensation: Funds provide for Workers' Compensation insurance for one (1) personnel. Recommend funding for this line item be **\$215.**

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 **\$40,000.**

Professional Fees: Funding is for contract code enforcement services, contract zoning administrator and consultants as requested by Zcom and Arcom. Staff recommends funding **\$28,000.**

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 **\$64,750.**

Cell Phones: This line item represents the cell phone provided to the Building Department at an annual cost of **\$1,500.**

Printing/Scanning: Funds provide for printing of registrations, permit applications, decals, etc. along with the copying of plans. Staff is continuing the program to have all plans digitized. Staff recommends funding at **\$3,700.**

Miscellaneous: Funds provide for various items not included elsewhere in the budget. Staff recommends funding at **\$125.**

Small Equipment: Funds provide for the purchase of small equipment (cost less than \$1,000 per item). Staff recommends funding at **\$500**.

Office Supplies: This item represents all office supplies needed to operate the department. Staff recommends funding **\$1000**.

Dues and Subscriptions: Funds provide for membership to various professional organizations for one (1) administrative personnel: PBC Clerks Association, International Institute of Municipal Clerks, etc. for a request of **\$900**.

Meetings/Schools/Conferences: Funds provided for the professional development and training of personnel. Staff recommends funding of **\$1,025**.

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 **\$2,700**.

Capital Equipment: Funds provide for capital purchases. Funding in the amount of **\$17,500** is requested.

FACILITIES, GROUNDS and SANITATION DEPARTMENTS



*Adopted Budget
Fiscal Year 2024-2025*

SANITATION DEPARTMENT SYNOPSIS

This department provides for the health, safety, and welfare of the residents by providing garbage and recycling, twice (2) per week and vegetation once (1) per week.

The detailed justification is included following the budget summary.

FACILITIES AND GROUNDS MAINTENANCE SYNOPSIS

This department provides for the effective maintenance of Town owned facilities by performing maintenance, repairs, and janitorial services. Activities include contracting for the following services: weed and grass cutting, irrigation repairs, pest control and beautification projects along with all cleaning and maintenance supplies.

The detailed justification is included following the budget summary.

TRANSPORTATION /STREETS SYNOPSIS

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

The detailed justification is included following the budget summary.

INTERFUND TRANSFER SYNOPSIS

The transfer provides for the annual transfer from the General Fund to subsidize the operations of the J. Turner Moore Memorial Library. The funding level will remain at \$54,000 to provide additional funding for the Library Lecture Series and other community event programs. The Town will transfer from the General Fund \$848,919 to the Utility to help offset capital costs.

The detailed justification is included following the budget summary.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Proposed Budget FY 2025
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SANITATION

Regular Salaries	76,268	80,109	88,799	117,056	124,200	95,732	143,598
Employee Service Program	0	0	0	5,000	0	0	7,180
FICA/Medicare Taxes	5,857	6,309	6,582	9,213	9,501	7,262	11,535
Life & Health Insurance	8,931	10,067	9,948	5,972	500	680	500
Workers' Compensation	5,406	6,434	6,299	6,680	7,676	7,223	7,300
Unemployment Comp	0	0	0	2,200	0	0	0
Solid Waste Fees/Misc.	1,189	1,099	1,099	1,139	2,000	1,187	2,000
Rental Lease	0	0	0	0	0	1,350	450
Vehicle Repairs & Maintenance	6,504	3,240	6,858	7,818	10,000	10,560	10,000
Gas & Oil	1,842	1,932	3,318	2,779	4,500	1,690	4,500
Trash Bags/Miscellaneous Supplies	669	1,663	1,864	1,160	2,000	1,614	2,000
Capital Equipment	0	0	0	0	0	0	5,000
Capital Equipment-Vehicles	0	0	0	0	0	0	0
SANITATION TOTAL	106,666	110,852	124,765	159,016	160,377	127,297	194,062

FACILITIES & GROUNDS MAINTENANCE

Regular Salaries	22,614	22,803	26,003	30,096	35,750	31,807	40,040
Employee Service Program	0	0	0	625	0	0	2,015
FICA/Medicare Taxes	2,441	2,469	2,662	3,023	2,735	3,055	3,992
Life & Health Insurance	9,198	8,870	8,840	8,840	9,925	8,153	10,132
Workers' Compensation	773	851	805	660	679	716	820
Other Bldg Maintenance	12,962	15,756	10,303	9,587	16,300	10,800	16,300
Ground Maintenance	31,582	26,264	26,216	44,647	35,000	38,654	35,000
Cell Phones	172	58	0	0	0	0	0
Vehicle Repair & Maintenance	0	0	0	0	0	0	600
Miscellaneous	577	1,006	2,800	3,050	4,500	831	4,500
Uniforms	0	22	268	133	450	0	450
Capital Improvements	0	0	0	0	0	0	0
FACILITIES & GROUNDS TOTAL	80,319	78,098	77,896	100,662	105,339	94,014	113,849

TRANSPORTATION/STREETS

Street Lighting Electricity	4,416	4,304	4,867	8,531	6,200	5,965	6,300
Street, sidewalk Repairs & Maintenance	528	1,917	1,629	0	5,000	355	5,000
TRANSPORTATION TOTAL	4,943	6,220	6,496	8,531	11,200	6,320	11,300

TRANSFER FUNDS

Interfund Library Transfer	54,000	54,000	54,000	54,000	54,000	54,000	54,000
Interfund Utility Transfer	0	0	0	410,000	410,000	410,000	848,919
INTERFUND TRANSFERTOTAL	54,000	54,000	54,000	464,000	464,000	464,000	902,919

TOTAL OPERATING BUDGET	4,611,625	4,950,340	5,547,215	5,116,741	7,229,948	6,598,553	8,609,659
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EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

SANITATION

Salaries: The 2023-24 budget reflects a 7% raise for employees. Funds provide salaries for: four (4) part-time sanitation employees.

Life and Health Insurance: Funds provide life insurance benefits for four (4) part-time personnel that work more than 20 hours per week. Recommended funding for this line item is **\$500**.

Workers' Compensation: Funds provide for Workers' Compensation insurance for four (4) personnel. Staff requests funding **\$7,300**.

Solid Waste Fees/Misc.: Funding provides for the disposal of trash and garbage generated by Town residents. Staff recommends budgeting **\$2,000**.

Capital Equipment: Funding in the amount of \$5,000 is requested to replace office equipment.

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 **\$10,000**.

Gas & Oil: This line reflects gas and oil purchased for the Town owned sanitation truck. Staff recommends budgeting this item at **\$4,500** based on current gas prices and consumption.

Miscellaneous Supplies: Funds provide for the purchase of trash bags used by sanitation crews for collection on route, uniforms and other miscellaneous supplies. Staff recommends funding **\$2,000**.

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

FACILITIES & GROUNDS MAINTENANCE

Salaries: The 2023-24 budget reflects a 7% raise for employees. Funds provide salaries for: one (1) part-time employee.

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 **\$10,132**.

Workers' Compensation: Funds provide for Workers' Compensation insurance for one (1) employee. Recommended line item at **\$820**.

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 **\$15,300**. Additionally, this line item provides for annual preventative maintenance on the air conditioning unit, interior pest control, paper goods, lighting supplies and cleaning supplies for all Town facilities.

Grounds Maintenance: Funding includes the grounds maintenance contract, fertilizing, sprinkler repairs, whitefly treatment and tree trimming throughout town. This line item will also continue to fund the injections to the palm trees to prevent lethal yellowing. Staff recommends funding **\$35,000**.

Miscellaneous: Funds provide for miscellaneous expenses not budgeted for. Staff recommends this item be funded at **\$4,500**.

Uniforms: Funding is provided in the amount of **\$450** for the replacement of uniforms for the maintenance employee.

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

TRANSPORTATION/STREET DEPARTMENT

Street Lighting Electricity: Funds provide for electricity for street lighting throughout town. Recommend funding **\$6,300** based on historical costs.

Street, Sidewalk Repairs & Maintenance: Funds provide for minor road repair, sidewalk repairs and minor drainage projects. Recommend funding **\$5,000**.

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 2023-24 and the transfer helps to provide funding for this. Staff recommends funding **\$54,000**. The Town will be transferring **\$848,419** to the Utility to help to offset the infrastructure improvements.

CAPITAL



*Adopted Budget
Fiscal Year 2024-2025*

CAPITAL PROGRAM OVERVIEW

Funding provides for capital expenditures and improvements. Capital outlays which are budgeted include such items as: one (1) police vehicle with equipment; one (1) ATV; one (1) F-550 truck for sanitation; New License Plate Readers (LPR's); Police Laptops and Vehicle Docking Stations for all police officers; Replacement of AC unit at Town Hall. The Town Manager has provided the Commission with a detailed list of capital equipment needs.

These capital purchases and improvements have been reviewed by the Commission for inclusion and funding.

The detailed justification is included following the budget summary.

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Proposed Budget FY 2025
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CAPITAL ITEMS

2019-20 Capital Budget

Police Vehicle	30,406						
2019 Honda ATV w canape	7,587						
2020 Honda ATV	6,995						
Dispatch Radio Console	16,663						
CAD/RMS System 1st of 3 year cost	14,000						
Computers: 2 Town hall,2 police desktops, upgrades/sofi	5,593						
Antenna & Repeater Motorola bundle	63,487						
Cintel Cameras	2,127						
Total Capital Equipment/Vehicles	146,858						

Infrastructure

Sidewalk Replacements	15,558						
Painting Townhall & Dispatch stairwell	9,600						
Total Infrastructure	25,158						

2020-21 Capital Budget

Police Vehicle	45,200						
2020 Honda ATV w canopy	7,797						
CAD/RMS System 2nd of 3 year cost	14,000						
Computers: 2 Town hall,2 police desktops, upgrades/software	4,648						
Motorola encryption capable radios	88,771						
In-car camera,microphone, docking charger	5,782						
Panasonic body camera charging bay docks	3,740						
New server foe in car & body cameras	4,765						
AED defibulator for ATV	1,026						
Cintel LPR camera	3,726						
Total Capital Equipment/Vehicles	179,455		-	-		-	

Infrastructure

Sidewalk Replacements	4,108						
Various plantings throughout the Town							
Tranquility Park Plantings							
Air Conditioning unit replaced at Town Hall							
Total Infrastructure	4108		-	-		-	

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Proposed Budget FY 2025
2021-22 Capital Budget							
Police Vehicle			47,144				
Additional Police Vehicle to fleet			51,355				
2021 Honda ATV w canopy			8,847				
CAD/RMS System 3rd of 3 year cost			14,000				
2 LPR cameras			10,000				
2 External Defibrillators			1,907				
Telephone System			3,585				
55" LED digital TV to view cameras in Dispatch			1,738				
Restricted for future Vehicle Replacement program							
Computers: 2 Town hall, 2 PD Rugged Laptops, half rack, upgrades/software			7,396				
Total Capital Equipment/Vehicles			145,972	-	-	-	-
Infrastructure							
Sidewalk Replacements							
Various plantings throughout the Town							
Tranquility Park Plantings							
Air Conditioning unit replaced at Police Dept			7,772				
Total Infrastructure			7,772	-	-	-	-
2022-23 Capital Budget							
2023 Police Ford Explorer				55,713			
2023 Police Ford Explorer				55,678			
Honda ATV w canopy				8,221			
2023 Town Manager Ford Ranger				40,202			
80W Generator				26,759			
File cabinets, 2 office chairs							
5 Insight LPR & CCTV cameras for A1A				36,231			
Restricted for future Vehicle Replacement program							
Computers: 2 Town hall, 2 PD Laptops, townwide HyperV Host, SSD harddrives							
Total Capital Equipment/Vehicles				222,804			
Infrastructure							
Redesign Lands End Road roundabout							
Renovation of PD squad room				87,621			
Sidewalk Repairs							
Swale regrading							
Various plantings throughout the Town							
Tranquility Park Plantings							
Air Conditioning unit replaced at Town Hall				4,435			
Total Infrastructure				92,056			
2023-24 Capital Budget							
2024 Police Ford Explorer					56,500	46,781	
2024 Chief Ford F150					47,700	43,694	
Honda ATV w canopy					10,500	10,128	
Dispatch consolette-encryption system					27,000	22,763	
Acoustical panels-5 ceiling baffle & 15 wall					9,250	9,250	
Replace 3 AED's					3,900	2,601	
Axon-15 body cameras (\$36,170.16*60 mo), 6 in-car cameras (\$9,965.40*60 mo)					46,136	36,170	
3 CCR cameras					15,000	8,000	
Replacement two front desk workstations					12,000	8,000	
Motorola portable radios					13,000		
GTS batteries						3,810	
Commercial grade exhaust hood					14,000		

GENERAL FUND BUDGET SUMMARY

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Proposed Budget FY 2025
Restricted for future Vehicle Replacement program					80,000		
Computers: Townwide HyperV host, SSD harddrives, replacement computers					18,600	10,679	
Total Capital Equipment/Vehicles					357,396	198,066	

Infrastructure

Sidewalk Repairs					40,000		
Swale regrading					50,000		
Redesign public ADA bathroom					50,000		
Various plantings throughout the Town					40,000		
Tranquility Park Plantings					10,000		
Air Conditioning units replaced at Town Hall/PD					5,000		
Cul de sac					98,000	75,599.51	
Total Infrastructure					293,000	75,599.51	

2024-25 Capital Budget

2024 Police Ford Explorer							59,590
2024 Sanitation Truck F550 w/ Box & Equipment							115,000
Restricted for future Vehicle Replacement program							80,000
Honda ATV w canopy							10,655
Air Conditioning units replaced at Town Hall/PD							9,500
FLOCK Safety (LPR Cameras & Implementation)							25,550
Axon-15 body cameras (\$36,170.16*60 mo), 6 in-car cameras (\$9,965.40*60 mo) - 2nd of 5 pymts							46,136
Replacement CCR Cameras (x2)							10,000
PD Laptop & Dock Stations for all officers/vehicles							51,292
Final BS&A Accounting Program Payment							29,660
TH Computer (Laptop)							2,000
New Furniture for Manager's OfficeTown Hall							18,250
Total Capital Equipment/Vehicles							457,633

Infrastructure

Sidewalk Repairs							5,000
New Doors for TH Restrooms							2,000
Re-tiling of TH Common Areas							35,000
Various plantings throughout the Town							5,000
Tranquility Park Plantings							2,500
Total Infrastructure							49,500

TOTAL CAPITAL/ INFRASTRUCTURE	172,016	183,563	153,744	314,860	650,396	273,665	507,133
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TOTAL GENERAL FUND	4,611,625	4,950,340	5,547,215	5,116,741	7,229,948	6,598,553	9,116,792
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EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

CAPITAL EQUIPMENT & IMPROVEMENTS

Capital Equipment & Improvements: The cost to fund the proposed capital equipment and infrastructure improvements is **\$507,133** which includes: one (1) police vehicle with equipment \$59,590; one (1) ATV \$10,655; one (1) F-550 for sanitation \$115,000; New License Plate Readers (LPR's) \$25,550; Police Laptops and Vehicle Docking Stations for all police officers \$51,292; Replacement of AC unit at Town Hall \$9,500.

J. TURNER MOORE MEMORIAL LIBRARY



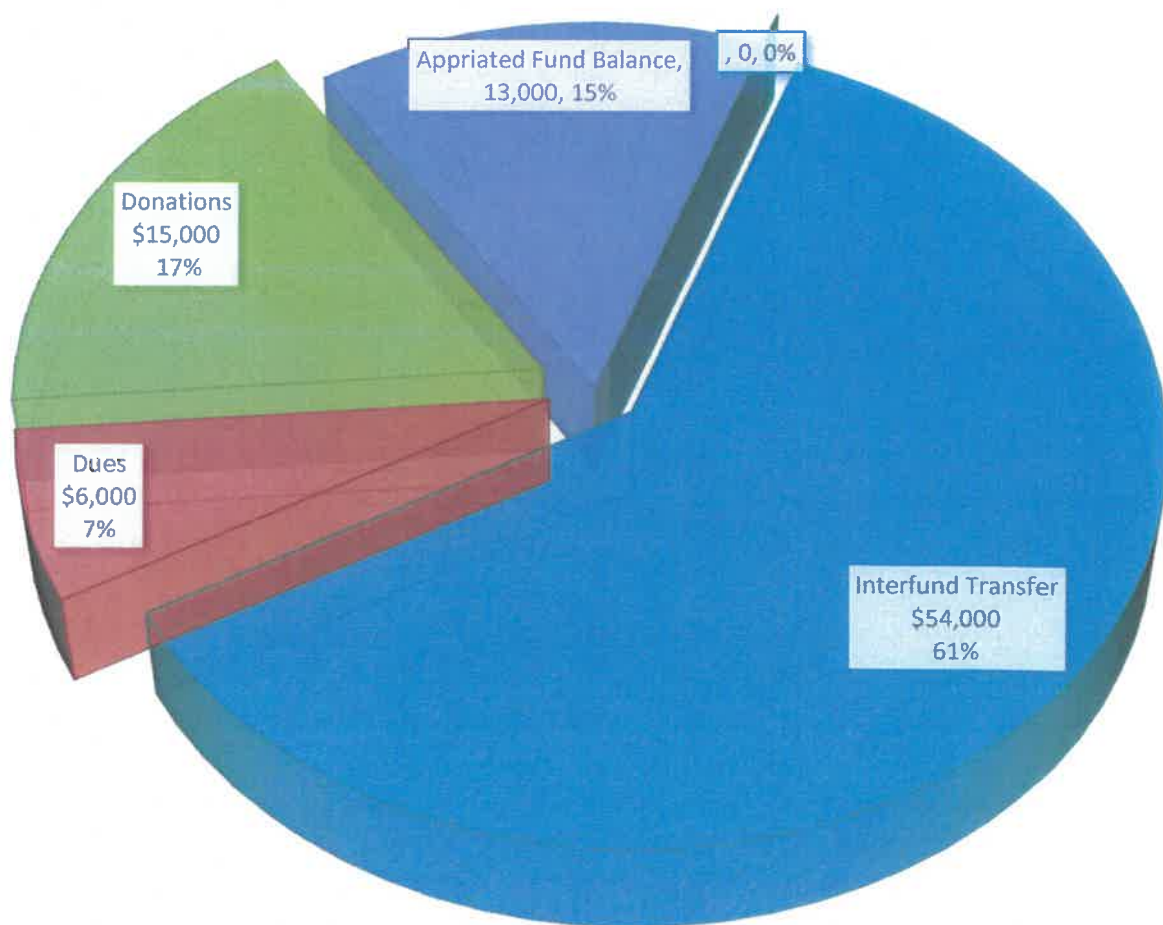
*Adopted Budget
Fiscal Year 2024-2025*

LIBRARY SYNOPSIS

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

The detailed justification is included following the budget summary.

LIBRARY REVENUES



LIBRARY FUND BUDGET SUMMARY

REVENUES AND OTHER SOURCES

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 08/31/24	Adopted Budget FY 2025
CHARGES FOR SERVICES							
Dues	3,080	35	4,425	4,145	10,000	5,400	6,000
TOTAL CHARGES OF SERVICES	3,080	35	4,425	4,145	10,000	5,400	6,000
MISCELLANEOUS REVENUES							
Donations	3,330	0	5,995	2,260	3,000	104,813	15,000
Community/Recreation Events	2,009	0	0	80	0	5,528	5,000
Investment Interest	2	(24)	0	0	0	0	0
Miscellaneous Revenues	0	0	0	0	0	0	0
Fund Raising Donations	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	5,341	(24)	5,995	2,340	3,000	110,341	20,000
TOTAL OPERATING REVENUES	8,421	11	10,420	6,485	13,000	115,741	26,000
OTHER FUNDING SOURCES							
Interfund Transfer	54,000	54,000	54,000	54,000	54,000	54,000	54,000
Appropriated Fund Bal	0	0	0	0	10,000	0	13,000
TOTAL OTHER FUNDING SOURCES	54,000	54,000	54,000	54,000	64,000	54,000	67,000
TOTAL REVENUES/OTHER SOURCES	62,421	54,011	64,420	60,485	77,000	169,741	93,000

REVENUE NOTES/LINE-ITEM JUSTIFICATIONS

LIBRARY DEPARTMENT

Dues: Based on the number of members in 2023-24 and the current membership dues, that were increased to \$50 annually for Town residents and \$100 for non-residents. Staff recommends this projection be **\$6000**.

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 **\$15,000**.

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 2023-24 budget year was \$54,000. Staff recommends the funding be **\$54,000**.

LIBRARY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Adopted Budget FY 2025
Regular Salaries	13,395	13,839	15,771	16,748	16,518	15,644	21,413
Fica/Medicare Taxes	1,022	953	1,058	1,123	1,264	1,044	1,638
Workers' Compensation	52	57	54	50	60	54	65
Unemployment Comp	0	0	0	0	0	0	0
Consulting Fees/Software Support	0	1,039	0	307	1,000	2,189	2,500
Telephone/Data Line	2,278	2,628	4,155	3,212	4,200	2,419	4,200
Postage	0	0	0	0	0	0	0
Electric Service	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Solid Waste Fees/Misc	404	401	401	416	430	434	650
Repairs & Maintenance	2,634	2,235	2,245	8,550	3,500	11,293	6,424
Printing	0	0	0	0	300	0	0
Miscellaneous	235	181	0	0	250	164	250
Small Equipment	0	0	0	0	1,100	1,190	1,250
Library/Community Events	14,757	537	20,018	22,303	27,800	29,903	45,550
Office Supplies	37	81	225	14	150	63	160
Donation Expenditures	0	0	0	0	0	0	0
Meetings/Schools/Conferences	0	300	0	0	300	0	300
Travel Meetings/Schools/Conferences	0	119	0	0	0	0	0
Books/DVD's/Tapes	4,612	4,272	3,236	3,080	7,528	3,750	5,500
Capital Equipment	0	0	0	1,916	1,000	0	0
Strauss/Blum Donation Expenditures	9,988	0	8,581	0	10,000	9,206	1,500
TOTAL LIBRARY EXPENSES	51,013	28,242	57,344	59,320	77,000	78,954	93,000

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

Regular Salary: The salary reflects the part-time Library Director position at 12 hours per week. The 2024-25 budget reflects a 7% raise for employees.

Workers' Compensation: Funds provide for Workers' Compensation Insurance for the Library Director. Recommend funding for this line item **\$65**.

Consulting Fees/Software Support: This line reflects costs associated Node0 for IT support. Funding recommended at **\$2,500**.

Telephone/Data Line/Wireless: Funds budgeted are for shared costs for telephone and Comcast internet service. Funding for this line item **\$4,200**.

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 **\$650**.

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 **\$6,424**.

Miscellaneous: This line item includes costs associated with the open house and various other expenses not specifically listed elsewhere in the budget. Staff recommends funding **\$250**.

Library Events: This line item will include funding for recruiting quality speakers, and the fees for the Yoga and Tai Chi instructors. Staff recommends funding **\$45,000**.

Office Supplies: This line item will include the cost for various office supplies, library cards/keys, book covers, labels, boxes etc. Staff recommends funding **\$100**.

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 **\$5,500**.

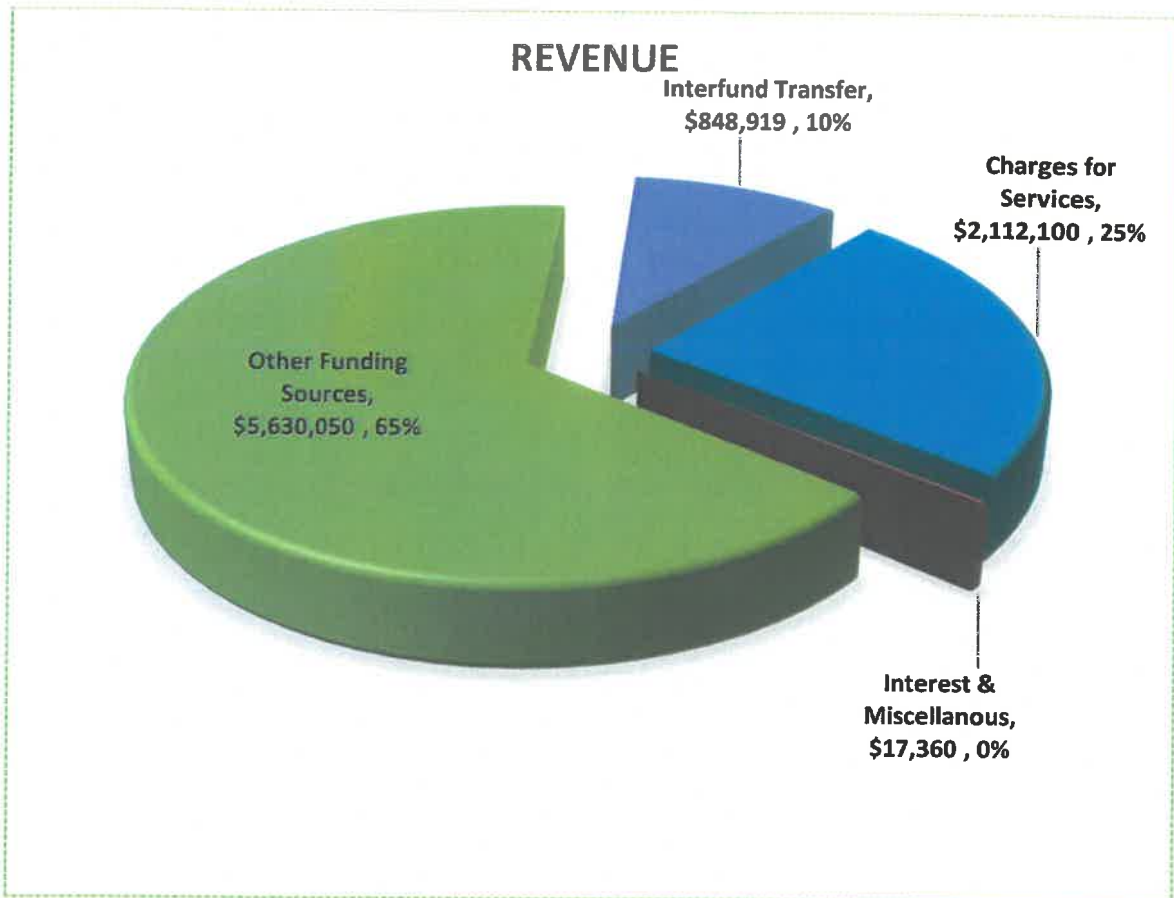
WATER UTILITY



*Adopted Budget
Fiscal Year 2024-2025*

UTILITY FUND REVENUE OVERVIEW

The Town maintains and operates a Water Utility System, which is funded by utility rate revenue for water and wastewater usage and various user charges for related services. Debt service and operating expenses for the Water Utility System are paid strictly from utility revenue and user charges. Enterprise Funds are used to account for all activities of the Water Utility System. The enterprise fund is a “stand-alone” set of accounts. The anticipated revenues levied on the users of its service, and the miscellaneous user charges total \$2,133,710. These revenues include charges to the residents and businesses in Manalapan. The Town Commission authorized the transfer of \$848,919 from the general fund to help offset capital costs. The Utility budget also includes several capital projects \$6,789,219.



UTILITY FUND BUDGET SUMMARY

REVENUES AND OTHER SOURCES

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Adopted Budget FY 2025
Grants	-	0	0	0	0	300,000	1,425,000
Water Sales	2,514,782	1,418,083	1,384,013	805,006	1,720,424	1,045,827	1,800,000
Wastewater Sales	219,371	150,463	142,137	142,742	295,720	113,425	300,000
Connection Charges	5,200	5,505	12,007	4,822	10,000	525	10,000
Other Income	14,611	1,525	1,955	1,955	2,000	1,000	1,600
Fire Main	2,160	480	480	480	2,200	480	500
Other Income W/W	0	0	0	0	0	0	0
Late Fees/Penalties	6,412	7,870	7,390	6,545	7,500	5,860	4,250
Interest	11,597	19,115	11,780	95,454	15,795	14,755	15,795
Investment Interest Impact	10	1	7	40	10	31	50
Investment Interest Ren & Repl	411	55	299	1,432	135	1,224	15
Investment Interest Wastewater	643	85	468	2,595	245	1,358	1,500
Interest TRUIST	146	146	134	24	0	20	0
Gain/Sale	6,770	2,583	5,416	0	0	0	0
Impact Fees	0	5,000	(276,450)	0	0	0	0
Other Non Operating Sources	0	0	0	0	5,475,000	0	5,630,050
Transfers In	0	0	0	410,000	410,000	410,000	848,919
TOTAL REVENUES	2,782,111	1,610,911	1,289,635	1,471,095	7,939,029	1,594,505	10,037,679

REVENUE NOTES/LINE ITEM JUSTIFICATIONS

Water Sales: Sales estimates are based on the consumption by Manalapan customers in 2023-24. A rate study will be conducted during this year. Estimated water sales revenue to be **\$1,800,000**.

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 2023-24. Estimated income is **\$300,000**.

Connection Charges: These are charges for the installation of water meters. Recommend funding this line item at **\$10,000**.

Other Income: Revenue includes repairs out of the ordinary where customers must pay. (Temporary turn-offs and turn-ons, negligent destruction of Town property, estoppel fees, etc.) Recommend this line item be budgeted at **\$500**.

Fire Main: Revenues are based on annual charges to commercial customers for their fire main. Recommend funding **\$1,500**.

Late Fees/Penalties: Line item produced by Utility billing system for late payments. Recommended funding for this line be **\$4,250**.

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 **\$15,795**. Interest from all interest-bearing accounts is returned to that fund and is a part of the formula used in projecting future balances.

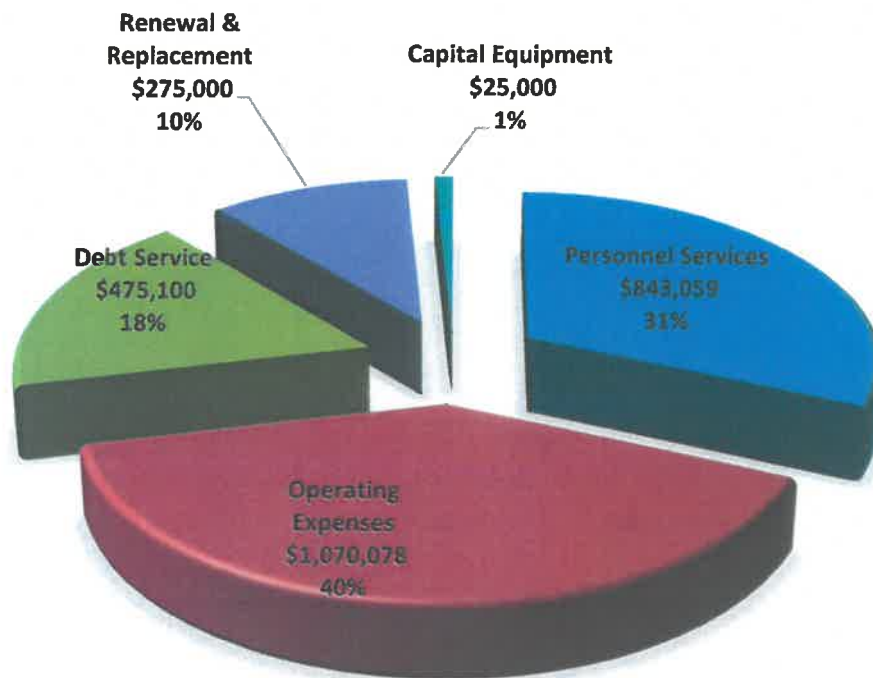
Other Non-Operating Sources and Reserves: This funding will come from funds on hand, loan and grant funds for capital improvements to the transmission lines. Staff recommends funding at **\$5,360,050**.

Interfund Transfer: The Town will be transferring **\$848,919** to the Utility to help to offset the infrastructure improvements.

WATER DEPARTMENT EXPENSE OVERVIEW

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

WATER DEPARTMENT OPERATING EXPENSES



UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Adopted Budget FY 2025
WATER DEPARTMENT							
Regular Salaries	433,463	390,727	430,911	457,496	497,306	421,927	511,448
Overtime	9,934	11,935	11,415	15,185	14,700	18,656	20,000
Employee Service Award	0	3,125	3,750	2,500	6,000	6,000	28,450
Fica/Medicare Taxes	33,179	31,716	33,627	36,302	39,627	34,996	42,832
Retirement Contribution	50,879	50,000	52,000	57,950	58,500	62,524	92,061
Life & Health Insurance	90,076	84,626	86,141	84,816	98,000	80,620	136,028
Unemployment Compensation	0	1,403	0	0	0	0	0
Workers' Compensation	16,201	19,753	19,447	12,548	14,250	13,808	12,240
457/401A Match	2,600	2,600	3,750	9,715	25,000	12,046	25,000
Professional Services	82,818	39,071	33,469	56,813	45,000	69,899	130,000
Legal Services	8,563	5,387	2,376	224	4,000	4,103	7,500
Consultant Fees/Software Support	21,418	25,091	23,747	26,406	26,000	29,558	34,500
Accounting/Audit	17,250	17,525	4,620	13,655	22,500	20,578	12,000
Lab Testing Fees	22,053	23,615	24,474	26,592	40,000	26,018	35,000
Telephone/Data Lines	9,487	12,109	13,214	13,895	14,200	14,662	17,000
Cell Phone/Pager	1,582	2,633	2,172	2,453	3,200	2,691	3,200
Electric Service	113,825	115,108	133,780	154,852	134,400	132,724	155,228
Solid Waste Fees/Misc	5,989	3,312	5,759	6,525	7,600	3,677	6,750
Repairs & Maintenance	29,294	31,745	32,324	50,655	35,000	52,298	46,000
Repair/Maint-Vehicles	4,779	2,356	2,576	1,603	3,500	7,502	5,000
Postage	4,886	3,126	3,096	3,742	4,000	2,643	2,750
Rental/Lease	2,001	484	738	862	3,500	1,218	3,500
Insurance	69,653	75,564	84,231	96,144	133,400	147,543	204,000
Printing	3,767	2,604	2,335	3,099	4,200	3,468	3,800
Promotional Activities	0	0	0		250	0	250
Miscellaneous	0	0	0	0	250	0	1,500
Small Equipment	872	120	1,030	0	1,500	840	5,000
Legal Ads & Others	2,654	632	1,236	3,626	9,000	1,497	4,700
Dispatch Fee	0	700	193	0	3,000	0	0
Water Management Fee	4,000	4,000	4,000	4,000	4,000	4,000	0
Office Supplies	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Operating Supplies	3,474	2,417	2,806	3,301	1,500	1,966	2,800
Chemicals	48,661	39,265	47,473	46,540	47,000	27,263	65,000
Uniforms	123,652	87,998	123,022	156,285	148,000	149,870	185,000
Gas & Oil	3,123	1,702	3,267	3,278	4,000	2,181	5,000
Dues, Subscriptions, Licenses	18,811	25,997	34,121	31,259	33,000	28,699	33,000
Educational Assistance	6,560	7,137	6,982	7,403	13,000	7,970	13,000
Meetings/Schools/Conferences	448	2,809	970	960	2,100	674	2,100
Travel Meetings/Schools/Confer	0	0	319	447	1,500	139	1,500
Depreciation	0	441,177	447,502	0	0	0	0
Amortization	0	0	0	0	0	0	0
Renewal & Replacement	146,615	43,990	37,405	233,622	275,000	173,646	275,000
Capital Equipment	4,710	3,386	3,230	4,823	25,000	16,216	25,000
Capital Improvements	0	0	0		0	0	0
Vehicles	36,058	0	30,731		0	0	0
Debt Service	475,052	108,553	94,474	281,578	475,100	281,578	475,000
WATER DEPARTMENT	1,968,388	1,785,498	1,908,715	1,971,156	2,337,083	1,925,698	2,688,137

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

WATER DEPARTMENT

Regular Salaries: The 2023-24 budget reflects a 7% raise for employees. Funds provide salaries and on-call pay for one (1) Utility Director, 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.

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 **\$20,000**.

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 **\$92,061**.

Life & Health Insurance: Funds provide for health, dental and life insurance benefits for six (6) employees. The Town currently pays 100% of the employees' health coverage cost and contributes 50% to the dependent health coverage costs. Recommend funding this line item at **\$136,028**

Workers' Compensation: Funds provide for Workers' Compensation insurance for all personnel. Recommend this line item be budgeted at **\$12,240**.

457/401A Match Program: The Commission implemented a match program for all full-time employees. The Town will match the contribution the employee makes based on a tiered \$5,000-\$10,000 annual program. Staff recommends funding **\$25,000**.

Professional Services: Engineering cost for Mock Roos and Engenuity Group, Inc. along with the cost associated with other professionals that are used throughout the year. Also, the services of professionals will be used to evaluate several of the current infrastructure to consider making improvements. Recommend line-item budget be **\$130,000**.

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 **\$7,500**.

Consulting/Software Maintenance: Funds are provided for annual software maintenance/license fees for the utility and billing software and operating system database; SCADA support; additional network support, maintenance and training, Employee Assistance Program (EAP), annual software maintenance/license fees (ABILA) financial, payroll and accounts payable financial. Recommend funding **\$34,500**.

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 **\$28,450**.

Accounting/Audit Fee: Funds provide for the Utility Fund portion of the Annual Audit and GASB pronouncement requirements. A total of **\$12,000** is requested.

Lab Testing: Laboratory testing for wells, nitrate, ECR II, MWW, HAA/THM, Bac-T's, inorganics, injection well monitoring and testing due to water breaks. All testing and testing schedules are required by numerous State agencies. Recommend funding **\$35,000**.

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 **\$17,000**.

Cell Phone: This includes cell phones for six (6) employees and one (1) beeper. Funding requested at **\$3,200**.

Electric Service: This line item has been estimated based on consumption in 2020-21 along with an estimate of the reduction in consumption with the customer base being reduced. Recommend funding **\$155,228**.

Solid Waste Fees/Misc.: Fees represent the dumpster rental at the plant along with annual disposal fees cost. Funding to be **\$6,750**.

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 **\$46,000**.

Repairs & Maintenance-Vehicles: Funds have been budgeted to cover the cost of minor vehicle repairs, oil changes and tire rotation, etc. As the vehicles age, additional repairs will be required. Propose funding remain at **\$5,000**.

Postage: The budget has been reduced **\$2,750** 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 **\$3,500**.

Insurance: Funds provide for insurance premiums for auto, property, general liability, and POL insurance. Funding is proposed at **\$204,000**.

Printing: Funding for the printing of water bills, envelopes and the CCR report. Proposed funding be reduced to **\$3,800**.

Promotional Activities: Funds provide for employee awards and recognitions throughout the year. Recommend funding at **\$250**.

Miscellaneous: This line item provides for miscellaneous expenses not included elsewhere in the budget. Recommend funding **\$1,500**.

Small Equipment: This line item recommended by auditors to purchase and account for items such as lab equipment, small tools that fall below the capital purchase threshold. Staff recommends reducing funding to **\$5,000**.

Legal Ads & Others: Advertising of ordinances, resolutions, and employment, etc. Recommend funding **\$4,700**.

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 **\$2,800**.

Operating Supplies: This line item as well as Repairs & Maintenance has the greatest potential for fluctuation due to the possibility of major unanticipated expenses. Samples of operating supplies covered are meter and piping supplies, paper goods and Home Depot purchases. Recommend line item be funded at **\$65,000**.

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 **\$185,000**.

Uniforms: Uniforms for all employees. Funding proposed at **\$5,000**.

Gas & Oil: This line represents the gas and oil purchased for the current fleet. Diesel fuel for the plant generator is also included. Funding remains at **\$33,000** based on anticipated consumption and increased fuel costs.

Dues, Subscriptions, Permits: Annual drinking permit \$4,500, railroad agreement (Hypoluxo) \$1,500, WTP permit \$4,000, various membership dues to professional and trade organizations, technical papers, etc. Staff recommends funding **\$13,000**.

Meeting/Schools/Conferences: Funds provide for professional development seminars, classes, licensing and conferences. Staff recommends reducing funding to **\$2,100**.

Travel Meetings/Schools/Conference: This line item includes all travel, lodging and per diem costs related to meetings/schools and conferences. Staff recommends reducing funding to **\$1,500**.

Renewal & Replacement: This line item is used for equipment repairs and replacements; RO trane replacements/upgrades; rehab clear well transfer pump; RO well abandonment; filter & clear well bldg. pipe refurbishment. Staff recommends funding at **\$275,000**.

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

Debt Service: Funding of **\$475,100** represents the annual payment to the State Revolving Loan of \$193,474 and \$281,580 for the payment to Truist Bank (formally BB&T) Loan for capital improvements approved in prior years by the Town Commission.

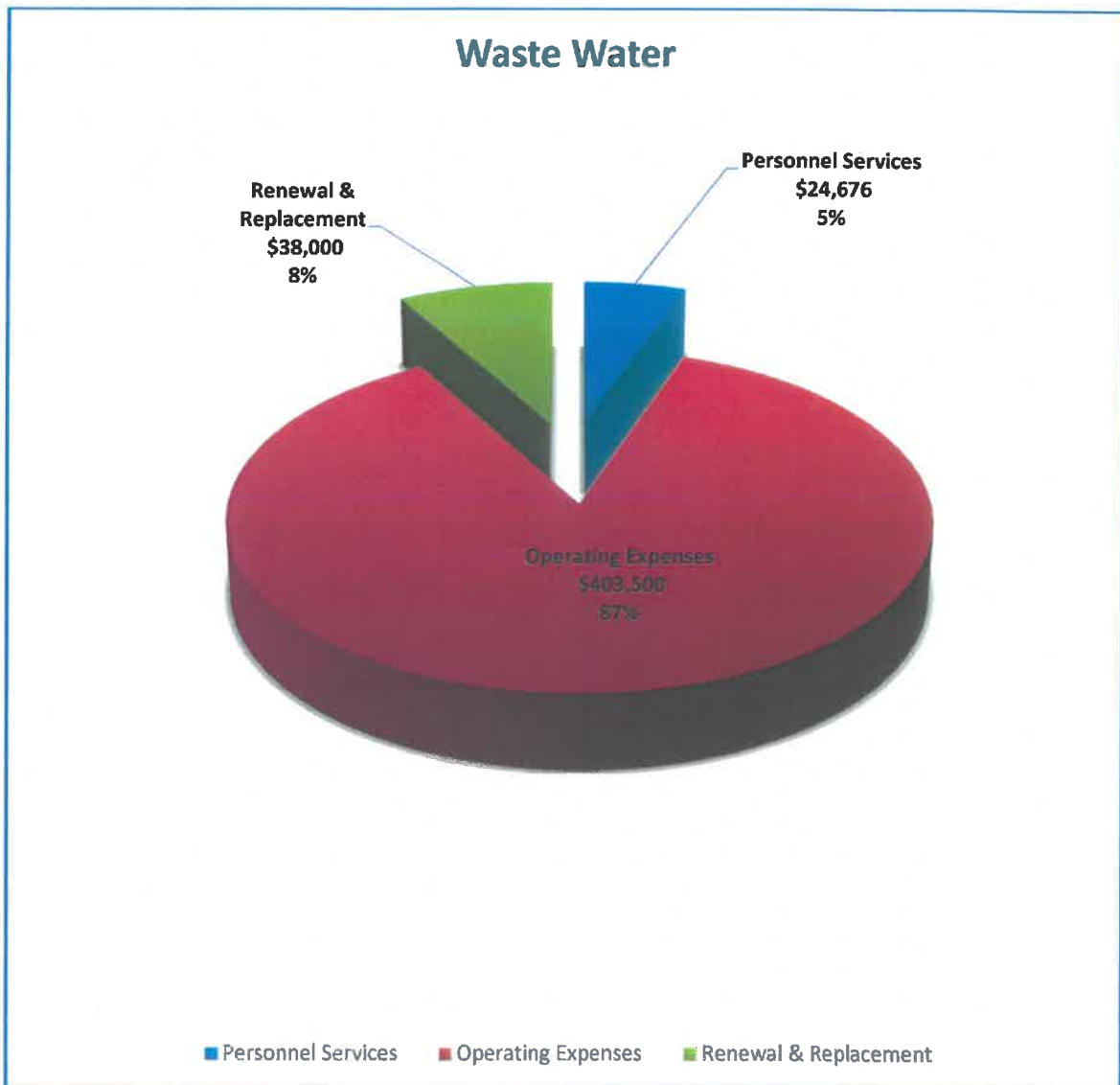
UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Adopted Budget FY 2025
EMERGENCY/DISASTER							
Regular Salaries	500	5,926	0	0	0	0	0
Overtime	0	0	0	798	0	0	0
Fica/Medicare Taxes	37	80	0	60	0	0	0
Retirement Contribution	0	0	0	0	0	0	0
Operating Supplies	265	198	0	0	0	0	0
Gas and Oil	0	0	0	0	0	0	0
ARPA/ Cares Funding Expenditure	0	0	0	71,783	0	0	0
EMERGENCY/DISASTER	802	6,204	0	72,641	0	0	0

WASTEWATER DEPARTMENT EXPENSE OVERVIEW

This department maintains the operation of the lift station which includes repairs to the pumps and piping in and around the lift station.



UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Adopted Budget FY 2025
WASTE WATER DEPARTMENT							
Regular Salaries	13,420	13,914	15,346	16,108	19,132	16,838	19,671
Overtime	1,368	0	0	0	0	1,022	0
Fica/Medicare Taxes	1,105	1,037	1,146	1,204	1,464	1,335	1,505
Retirement Contribution	2,700	3,000	3,000	3,050	3,500	3,260	3,500
Professional Fees	6,861	0	1,670	82,335	100,000	33,844	124,000
Legal Services	200	0	0	800	102,000	0	102,000
Accounting/Audit	1,500	0	0	0	3,500	0	3,500
Electric Service	1,790	1,599	1,477	1,582	2,000	1,130	2,000
Lake Worth Utilities	98,104	98,694	102,513	132,647	129,600	122,976	138,000
Misc Expense	0	0	0	0	0	0	0
Repairs & Maintenance	4,850	5,771	6,319	3,366	8,000	81,353	16,000
Sewer Administration Fee	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Renewal & Replacement	2,827	0	5,459	8,277	30,000	0	38,000
Interest Expense	0	0	0	0	0	0	0
WASTE WATER DEPT	152,724	142,015	154,929	267,369	417,196	279,759	466,176
TOTAL OPERATING EXPENSES	2,121,112	1,933,717	2,063,643		2,754,279	2,205,457	3,313,460

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

WASTEWATER DEPARTMENT

Salaries: The 2023-24 budget reflects a 7% raise for employees. Funds provide salaries and on-call pay for one (1) Utility Director, three (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 Management Analyst 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 **\$3,500**.

Professional Fees: These funds are provided for projects that require outside consultants such as engineering services, planning services, feasibility studies, etc. Funding recommended at **\$124,000**.

Legal Services: Funds provide for legal services of the Town Attorney. Request funding remain at **\$102,000**.

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. **\$2,000** is budgeted.

Lake Worth Utilities: Charges for this service vary greatly from year to year. Charges are calculated by a per gallon charge, as well as a pass-through charge for capacity. The pass-through charge is being paid by the Eau Palm Beach. Budget proposed at **\$138,000**.

Repairs & Maintenance: General maintenance to lift station, Roto-Rooter, pipe maintenance, some valve replacement, general painting, etc. Staff recommends funding **\$16,000**.

Sewer Administration Fee: Management fee to cover costs associated with management staff, office space and equipment. Staff recommends funding **\$18,000**.

Renewal & Replacement: This is a capital outlay account and is not balanced with operational income. It is used primarily for unexpected repairs and replacements, piping replacements in and around the lift station, and long-term renewal funding. Staff recommends this line item be funded at **\$38,000**.

UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Adopted Budget FY 2025
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DISTRIBUTION

Regular Salaries	0	0	0	0	0	0	35,845
Overtime	0	0	0	0	0	0	0
Fica/Medicare Taxes	0	0	0	0	0	0	2,742
Workers' Compensation	0	0	0	0	0	0	1,360
Professional Services	0	0	0	0	0	0	40,000
Rental/Lease	0	0	0	0	0	0	2,600
Repairs & Maintenance	0	0	0	0	0	0	32,000
Miscellaneous	0	0	0	0	0	0	800
Small Equipment	0	0	0	0	0	0	1,250
Dispatch Fee	0	0	0	0	0	0	4,000
Operating Supplies	0	0	0	0	0	0	5,800
Uniforms	0	0	0	0	0	0	750
Renewal & Replacement	0	0	0	0	0	0	32,000
Capital Equipment	0	0	0	0	0	0	0

DISTRIBUTION	0	0	0	0	0	0	159,148
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EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

DISTRIBUTION DEPARTMENT

Salaries: The 2023-24 budget reflects a 7% raise for employees. Funds provide salaries and on-call pay for one one (1) full-time distribution operator.

Professional Fees: These funds are provided for projects that require outside consultants such as engineering services, planning services, feasibility studies, etc. Funding recommended at **\$40,000**.

Repairs & Maintenance: General maintenance to lift station, Roto-Rooter, pipe maintenance, some valve replacement, general painting, etc. Staff recommends funding **\$32,000**.

Renewal & Replacement: This is a capital outlay account and is not balanced with operational income. It is used primarily for unexpected repairs and replacements, piping replacements in and around the lift station, and long-term renewal funding. Staff recommends this line item be funded at **\$32,000**.

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, fire hydrant repairs, and maintenance. Recommend line item be funded at **\$5,800**.

UTILITY FUND BUDGET SUMMARY

EXPENSES

Account Description	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024	Actual P/E 8/31/24	Adopted Budget FY 2025
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CAPITAL IMPROVEMENTS

Capital Equipment	0.00	0.00	0.00	0.00	0.00	0.00	8,220
Capital Equipment - Vehicles	0.00	0.00	0.00	0.00	0.00	802.50	72,000
Capital Improvements	73,919	0	1,443	103,766	200,000	221,753	332,000
Wellfield Development	231,483	1,092	0	0	0	1,000	102,000
Sewer Capital Improvements	213,474	0	0	64,722	4,575,000	30,862	6,209,999

TOTAL CAPITAL COSTS	518,876	1,092	1,443	168,488	4,775,000	254,417	6,724,219
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TOTAL UTILITY FUND	2,639,988	1,934,809	2,065,086	168,488	7,529,279	2,459,875	10,037,679
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CAPITAL IMPROVEMENTS

Capital Improvements: Funding in the amount of \$6,724,219 is estimated to provide for capital improvements to the water main distribution upgrades.