



ADOPTED BUDGET

Fiscal Year 2025-2026



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 22, 2025

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, 2025, and ending September 30, 2026, 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 and Finance Administrator sought input from town staff and Commissioners. The process of preparing the annual budget begins in April, which involves the compilation and gathering of information. Ideas for new and improved services are received from residents, clients (i.e.: 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 2025-26 General Fund budget is **\$10,219,606**, which represents a **\$1,102,814 increase** from the 2024-25 budget. The Library Fund budget is **\$97,680** which represents a **\$4,680 increase** from the 2024-25 budget. The Utility Fund budget is **\$8,386,243** which represents a **\$1,651,436 decrease** from the 2024-25 budget. The Town's assessed valuation for FY 2025-26 increased by 7.58% to **\$2,420,648,501** from **\$2,250,046,174** in FY 2024-2025. 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	Restricted	\$2,588,628
	Unassigned	\$4,655,712
9/30/23	Restricted	\$2,698,109
	Unassigned	\$5,029,633
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**. 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 multiplied by 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 2025-26 calculation. The current interlocal agreement was signed with Palm Beach County in May 2024 and extends their services through 09/30/2034.

POLICE

As the Police Department enters a new chapter under its newly appointed Chief in January 2025, a departmental restructuring has been implemented to further enhance operational effectiveness. This year's budget includes four (4) sergeant positions, with one sergeant assigned to each shift. Additionally, the department added a second lieutenant position that focuses on administrative operations. These roles aim 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, two (2) Lieutenants, four (4) Sergeants, eight (8) full-time officers, four (4) part-time officers, and one (1) Administrative Assistant.

SECURITY

The Commission has opted to continue the security guard program for the upcoming year, with funding allocated to retain the current service provider. The budget includes \$186,600 for 24/7 security guard coverage at the guard house, ensuring consistent protection.

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 2025-26 is **\$796,542** which represents a **\$289,409 increase** from the 2024-25 capital budget. The following summary outlines some of the capital equipment and improvements included within this budget: with the implementation of a new vehicle take-home program - four (4) police vehicles with equipment \$294,542; one (1) side-by-side to assist with beach clean-ups \$15,000; Guard House Remodel \$150,000; New License Plate Readers (LPR's) & radios \$60,000; Lands End Road Traffic Congestion Mitigation \$50,000; and iPad's for Commissioners \$10,000.

LIBRARY

The library budget anticipates the Lecture Series will continue to expand the pool of speakers. The yoga community event programs will continue this year. This budget proposes that the Town's inter-fund transfer level will increase to **\$67,000**. 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 **\$8,386,243** which represents a decrease of **\$1,651,436** from the 2024-25 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 continued sewer and water distribution improvement projects in 2025-26. This year we are remodeling and reroofing the office building at the water plant that has not been in operation for decades, providing the water plant staff with a professional workspace outside of the interior of the water plant operations room.

HIGHLIGHTS OF GENERAL FUND BUDGET

- PD and Dispatch wages that reflect the adjustments recommended in the salary study including the 7% raises required under the 2023–2026 PBA Contract..... \$2,080,811
- Fire Rescue Service provided by PBC..... \$2,222,066
- Inhouse Building Official and Permit Technician; Plan Review,

Inspection and Code Enforcement Officer Services.....	\$577,415
• Professional Fees.....	\$265,140
• Insurance (premiums for liability, property and Law Enforcement Liability.....	\$241,385
• Security guard contract.....	\$186,600
• Legal Services including labor attorney and litigation.....	\$124,500

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 **\$10,219,606**. This represents an increase in budgeted revenues from 2024-25 of **\$1,102,814**. The unassigned fund balance continues to remain strong.

The **\$7,022,302** 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 **\$7,022,302**. Please note the revenue projections of this proposed budget are based on the millage rate of **3.0000**. This represents no change in the millage rate from 2024-25 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 with a concierge level of government service, we seek the highest levels of service, from the most qualified personnel, with the best equipment. Budgetary needs are constantly prioritized, and choices are made within the framework of established policies, Town Commission direction and limited resources.

Staff believe 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 **\$9,356,064** and capital expenditures and transfers of **\$863,542** during the 2025-26 fiscal year. This represents an increase in operating expenditures of **\$800,711** from the 2024-25 budget. Capital expenditures increased by **\$289,409** transfers decreased by **\$835,919** from the 2024-25 budget.

PERSONNEL

Staffing levels provide the highest level of service to the community. A 7% raise was agreed to during the 2023 PBA negotiations. A three-year PBA contract is in effect through 09/30/2026. The Town Commission directed staff to conduct a salary study on the basis of evaluating salaries from neighboring municipalities with those in the Town. The Town hired a third-party firm to conduct the study. Data received indicated several positions, (particularly within the police department) were under market value and adjustments have been made in this budget based on the recommendations presented to the Town Commission in May 2025. 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 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 Finance Administrator, Ashley Watson, Town Clerk, Erika Petersen, Police Chief, Jeffrey Rasor, Building Official, Jacek Tomasik and Utility Director, Brent Watson for their assistance in the preparation of this document.

Respectfully submitted,



Eric B. Marmer, MPA

Town Manager

Exhibit A
BUDGET SUMMARY
TOWN OF MANALAPAN-FISCAL YEAR 2025-2026

Millage Per \$1000
General Fund 3.000

	GENERAL FUND	LIBRARY FUND	UTILITY FUND	TOTAL BUDGET
<u>REVENUES/SOURCES:</u>				
TAXES:				
Ad Valorem Taxes	7,022,302			7,022,302
Sales and Use Taxes	94,000			94,000
Franchise Taxes	332,000			332,000
Utility Service Taxes	259,562			259,562
Business Tax and Permits	2,264,657			2,264,657
Intergovernmental Revenue	23,350			23,350
Charges for Services	15,000	6,500	2,929,000	2,950,500
Fines and Forfeitures	7,235			7,235
Interest	45,000		17,360	62,360
Miscellaneous Revenue	76,500		26,750	103,250
Other Financing Sources	80,000	24,180	1,002,065	1,106,245
Interfund Transfer In		67,000		67,000
Fund Balance/Reserves/Net Assets			4,411,068	4,411,068
TOTAL REVENUES/SOURCES	\$10,219,606	\$97,680	\$8,386,243	\$18,703,529
<u>EXPENDITURES/USES:</u>				
Legislative	24,500			24,500
Finance & Administration	1,470,253			1,470,253
Information Technology	236,254			236,254
Public Safety				
Police Department	3,936,306			3,936,306
Fire/Rescue	2,222,066			2,222,066
Physical Environment:				
Building, Planning & Zoning	949,081			949,081
Emergency/Disaster	10,000			10,000
Sanitation	250,000			250,000
Facilities & Grounds Maintenance	192,804			192,804
Transportation/Streets	64,800			64,800
Library	67,000	97,680		164,680
Interfund Transfer Out				
Utility				
Water Department			3,052,310	3,052,310
Waste Water Department			507,423	507,423
Distribution			169,445	169,445
Capital Equipment & Improvements	796,542		4,657,065	5,453,607
Reserves				
TOTAL EXPENDITURES/USES	\$10,219,606	\$97,680	\$8,386,243	\$18,703,529

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



CERTIFICATION OF TAXABLE VALUE

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


Year : 2025	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	\$	2,407,346,711	(1)
2.	Current year taxable value of personal property for operating purposes	\$	13,301,790	(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>	\$	2,420,648,501	(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.)	\$	25,935,175	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	2,394,713,326	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	2,250,046,174	(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: Electronically Certified by Property Appraiser		Date : 6/26/2025 8:34:37 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>	\$	6,750,139	(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>	\$	6,750,139	(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>	\$	2,394,713,326	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		2.8188 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>	\$	7,261,946	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)	
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District		
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)	
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin		
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)	
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>	\$ 6,750,139		(22)	
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	2.8188 per \$1,000		(23)	
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$ 6,823,324		(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>	\$ 7,261,946		(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>	6.43 %		(27)	
First public budget hearing		Date : 9/8/2025	Time : 5:01 PM EST	Place : 600 S Ocean Blvd Manalapan 33462	
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			7/17/2025 4:19:27 PM	
	Title :		Contact Name and Contact Title :		
	Ashley Watson - Finance Administrator		Ashley Watson - Finance Administrator		
	Mailing Address : 600 South Ocean Boulevard,		Physical Address : 600 South Ocean Boulevard, Manalapan Florida 33462		
City, State, Zip : Manalapan Florida 33462		Phone Number : (561) 383-2543		Fax Number : (561) 585-9498	

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.




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 : 2025		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	2.8188 per \$1,000	(2)
3.	Prior year maximum millage rate with a majority vote from 2023 Form DR-420MM, Line 13	3.0107 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	\$ 2,250,046,174	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$ 6,774,214	(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)	\$ 6,774,214	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 2,394,713,326	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	2.8288 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)	2.8288 per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0451	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	2.9564 per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	3.2520 per \$1,000	(14)
15.	Current year adopted millage rate	3.0000 per \$1,000	(15)
16.	Minimum vote required to levy adopted millage: (Check one)		(16)
<input 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 checked="" 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 adopted 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 adopted rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the adopted 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).	3.0000 per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 2,420,648,501	(18)

Continued on page 2

Taxing Authority : Town of Manalapan - Operating		DR-420MM-P R. 5/12 Page 2	
19.	Current year adopted taxes <i>(Line 15 multiplied by Line 18, divided by 1,000).</i>	\$ 7,261,946	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$ 7,261,946	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year adopted 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	(21)
22.	Total current year adopted taxes <i>(Line 19 plus Line 21).</i>	\$ 7,261,946	(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>	\$ 7,261,946	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year adopted 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)
SIGNATURE	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		7/17/2025 4:19:27 PM
	Title :	Contact Name and Contact Title :	
	Ashley Watson - Finance Administrator	Ashley Watson - Finance Administrator	
	Mailing Address :	Physical Address :	
	600 South Ocean Boulevard,	600 South Ocean Boulevard, Manalapan Florida 33462	
	City, State, Zip :	Phone Number :	Fax Number :
	Manalapan Florida 33462	(561) 383-2543	(561) 585-9498

Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.

**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 2023 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 2022 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.

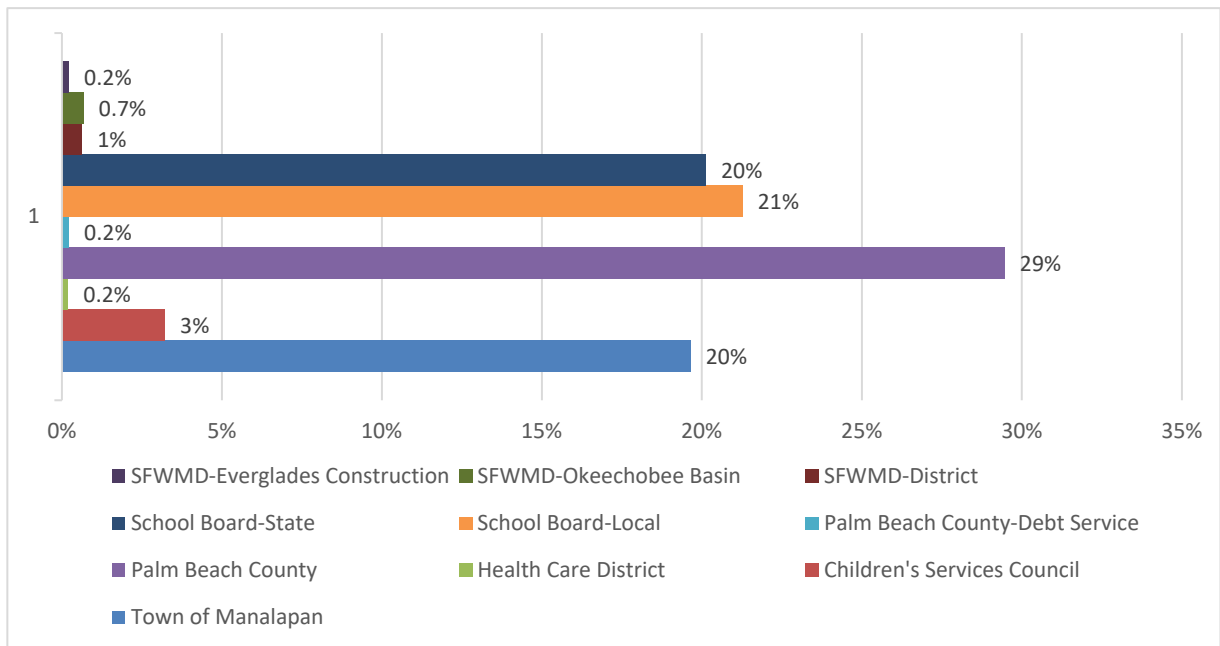
Impact on Taxpayer
Taxable Value \$10,000,000
using Adopted Millages

<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	\$ 30,000.00	20%
Children's Services Council	0.4908	\$ 4,908.00	3%
Florida Inland Navigation District	0.0288	\$ 288.00	0.2%
Health Care District	0.6561	\$ 6,561.00	4%
Palm Beach County	4.5000	\$ 45,000.00	29%
Palm Beach County-Debt Service	0.0330	\$ 330.00	0.2%
School Board-Local	3.2480	\$ 32,480.00	21%
School Board-State	3.0730	\$ 30,730.00	20%
SFWMD-District	0.0948	\$ 948.00	1%
SFWMD-Okeechobee Basin	0.1026	\$ 1,026.00	0.7%
SFWMD-Everglades Construction	0.0327	\$ 327.00	0.2%
	15.2598	\$ 152,598.00	100%

Non-Ad Valorem Taxes

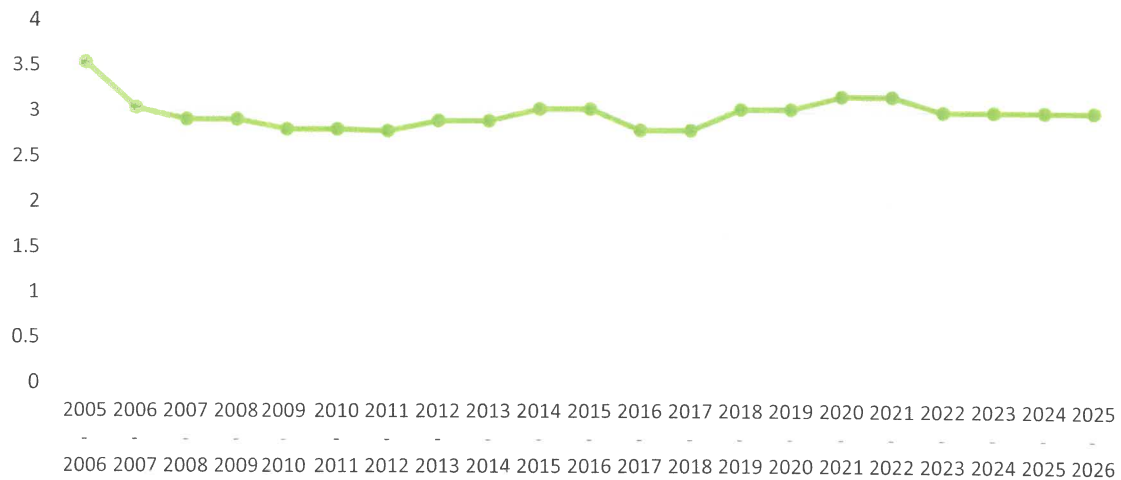
Solid Waste Authority Disposal	\$ 178.00	0.1%
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Total Tax Bill	\$ 152,776.00	100.00%
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Town of Manalapan Adopted Millage Rate History

Fiscal Year	Adopted Millage Rate
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
2024 - 2025	3.0000
2025 - 2026	3.0000



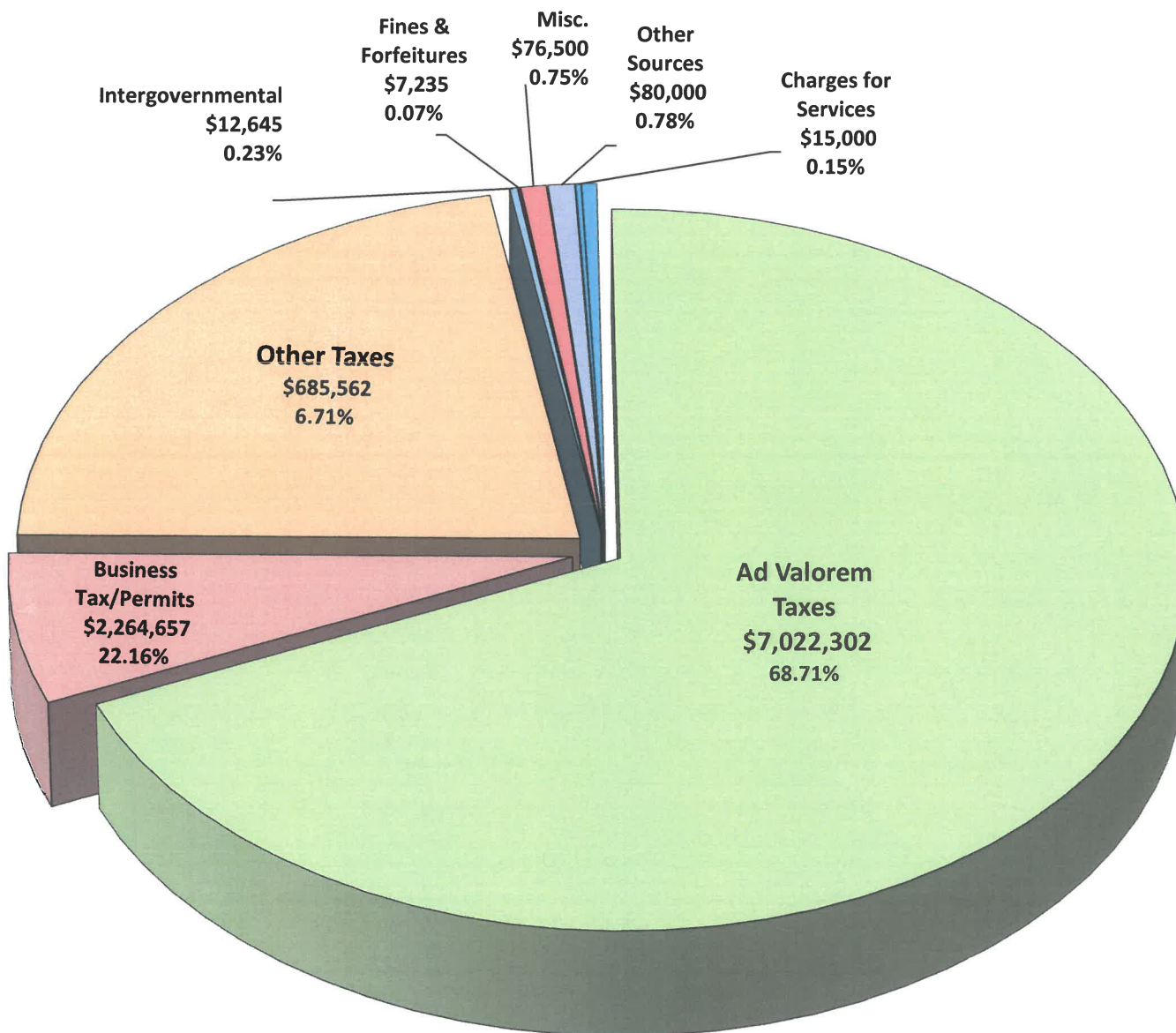
GENERAL FUND



*Adopted Budget
Fiscal Year 2025-2026*

GENERAL GOVERNMENT REVENUE SYNOPSIS

The anticipated General Fund operating revenues are **\$10,219,606**. Of this, **\$7,022,302** is derived from Ad Valorem taxes. The Ad Valorem tax represents 68.71% 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 7.58% this year. Business tax and permit fees are the Town's second largest revenue source. They represent 22.16% of the operating revenues.



BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

24-25 Original Budget 24-25 Amended Budget Activity 25-26 PROPOSED BUDGET 25-26 COMMISSION APPROVED

GL Number	Description	24-25 Original Budget	24-25 Amended Budget	Activity	25-26 PROPOSED BUDGET	25-26 COMMISSION APPROVED
Fund: 100 GENERAL						
310						
100-310-431100	REAL ESTATE TAX	6,551,884.00	6,551,884.00	6,516,399.86	7,022,302.00	0.00
Total 310:		6,551,884.00	6,551,884.00	6,516,399.86	7,022,302.00	0.00
312						
100-312-431240	LOCAL OPTION GAS TAX	19,000.00	19,000.00	15,835.05	22,000.00	0.00
100-312-431260	DISCRETIONARY 1% SALES TAX	40,000.00	40,000.00	31,258.91	42,000.00	0.00
Total 312:		59,000.00	59,000.00	47,093.96	64,000.00	0.00
313						
100-313-431340	FLORIDA PUBLIC UTILITY FRAN	238,673.00	238,673.00	45,776.34	230,000.00	0.00
Total 313:		238,673.00	238,673.00	45,776.34	230,000.00	0.00
314						
100-314-431410	FLORIDA POWER & LIGHT TAX	280,000.00	280,000.00	256,767.94	280,000.00	0.00
100-314-431440	GAS UTILITY TAX	9,965.00	9,965.00	11,926.82	14,562.00	0.00
Total 314:		289,965.00	289,965.00	268,694.76	294,562.00	0.00
315						
100-315-431510	LOCAL COMMUNICATIONS SERVICE	15,000.00	15,000.00	9,400.64	15,000.00	0.00
Total 315:		15,000.00	15,000.00	9,400.64	15,000.00	0.00
320						
100-320-432100	BUSINESS TAX RECEIPTS - TOWN	32,500.00	32,500.00	27,705.09	30,000.00	0.00
100-320-432101	BUSINESS TAX RECEIPTS - PBC	3,000.00	3,000.00	0.00	3,000.00	0.00
100-320-432200	BUILDING PERMITS	1,626,191.00	1,626,191.00	1,250,957.98	2,214,157.00	0.00
100-320-432310	FPL FRANCHISE FEES	43,882.00	43,882.00	32,893.28	52,000.00	0.00
100-320-432900	OTHER LICENSES/PERMITS	10,000.00	10,000.00	7,975.00	10,000.00	0.00
100-320-432901	BUILDING PLAN REVIEW FEES	5,000.00	5,000.00	6,350.00	7,500.00	0.00
Total 320:		1,720,573.00	1,720,573.00	1,325,881.35	2,316,657.00	0.00
335						
100-335-433512	STATE REVENUE SHARING	13,057.00	13,057.00	10,057.20	12,850.00	0.00
100-335-433515	ALCOHOLIC BEVERAGE	3,500.00	3,500.00	3,031.03	5,500.00	0.00
100-335-433518	ONE-HALF CENT SALES TAX	32,000.00	32,000.00	31,662.28	30,000.00	0.00
100-335-433519	MOTOR FUEL TAX REBATE	4,500.00	4,500.00	0.00	4,500.00	0.00
Total 335:		53,057.00	53,057.00	44,750.51	52,850.00	0.00
337						
100-337-433724	INTERGOVERNMENTAL MISC GRANT	500.00	500.00	7.20	500.00	0.00
Total 337:		500.00	500.00	7.20	500.00	0.00
350						
100-350-435000	FINES & FORFEITS-TOWN	1,000.00	1,000.00	692.00	1,000.00	0.00
100-350-435001	FINES & FORFEITS-PBC	9,840.00	9,840.00	5,970.17	6,235.00	0.00
Total 350:		10,840.00	10,840.00	6,662.17	7,235.00	0.00
360						
100-360-369300	SETTLEMENTS	0.00	0.00	51,054.44	0.00	0.00
100-360-436100	INVESTMENT INTEREST	50,000.00	50,000.00	253,023.22	45,000.00	0.00
100-360-436603	911 REIMBURSABLE OPERATING CO	1,800.00	1,800.00	3,361.97	5,500.00	0.00
100-360-436605	CHIEF CONTRIBUTIONS	0.00	0.00	16,028.00	0.00	0.00
100-360-436900	MISCELLANEOUS REVENUE	32,000.00	32,000.00	53,926.10	65,000.00	0.00
100-360-436909	SALE OF SURPLUS EQUIPMENT	6,000.00	6,000.00	0.00	6,000.00	0.00

BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

24-25 Original Budget 24-25 Amended Budget 24-25 Activity 25-26 PROPOSED BUDGET 25-26 COMMISSION APPROVED

GL Number	Description	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	25-26 PROPOSED BUDGET	25-26 COMMISSION APPROVED
Fund: 100 GENERAL						
360						
Total 360:		89,800.00	89,800.00	377,393.73	121,500.00	0.00
380						
100-380-434300	REIMBURSEMENT OF EXTRA DUTY	5,500.00	5,500.00	13,322.50	15,000.00	0.00
100-380-438200	DISPATCH FEE	4,000.00	4,000.00	4,000.00	2,000.00	0.00
100-380-438201	WATER MANAGEMENT FEE	60,000.00	60,000.00	78,000.00	60,000.00	0.00
100-380-438202	WASTEWATER ADMIN FEE	18,000.00	18,000.00	0.00	18,000.00	0.00
Total 380:		87,500.00	87,500.00	95,322.50	95,000.00	0.00
Fund 100 - GENERAL:						
TOTAL ESTIMATED REVENUES		9,116,792.00	9,116,792.00	8,737,383.02	10,219,606.00	0.00

REVENUE NOTES/LINE ITEM JUSTIFICATIONS

Ad Valorem Tax: The Certificate of Taxable Value (DR420) indicates a current gross taxable value (for operating purposes) of \$2,420,648,501. This is an increase of 7.58% from the prior year's gross taxable value of \$2,250,046,174. The projected revenue for FY 2025-26 is based on a proposed millage rate of **3.0000**. Budgeting 96.7% of the millage rate will generate an estimated **\$7,022,302.00**.

Local Option Gas Tax: The State provided an estimate for budgetary purposes which is an increase from the prior year to **\$22,000**.

Florida Public Utilities: Staff recommends budgeting **\$230,000** based on projected numbers.

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

- Florida Power & Light - **\$280,000**
- Gas/propane providers is increased to-**\$ 14,562**

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 **\$30,000** and the County's to be **\$3,000**.

Building Permits: Based on anticipated new building, historical collected revenues the staff recommends increasing this to **\$2,214,157**.

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 **\$62,000**.

Building Plan Review Fee: This fee represents the additional plan review fees for building plans that were previously submitted and reviewed with the initial building permit and require changes. Staff recommends budgeting **\$7,500**.

State Revenue Sharing: The State provided an estimate for budgetary purposes, which is an increase from the prior year to **\$12,850**.

Alcoholic Beverage: Based on Town businesses that purchase beverage licenses from the State. Staff recommends budgeting **\$5,500**.

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 **\$30,000**.

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 **\$42,000**.

Fines & Forfeitures: Recommend funding **\$7,235** 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 **\$45,000**.

Miscellaneous: Consists of revenue not classified elsewhere including a utility credit of \$27,000 from Palm Beach Fire Rescue. Recommend budgeting **\$65,000**.

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

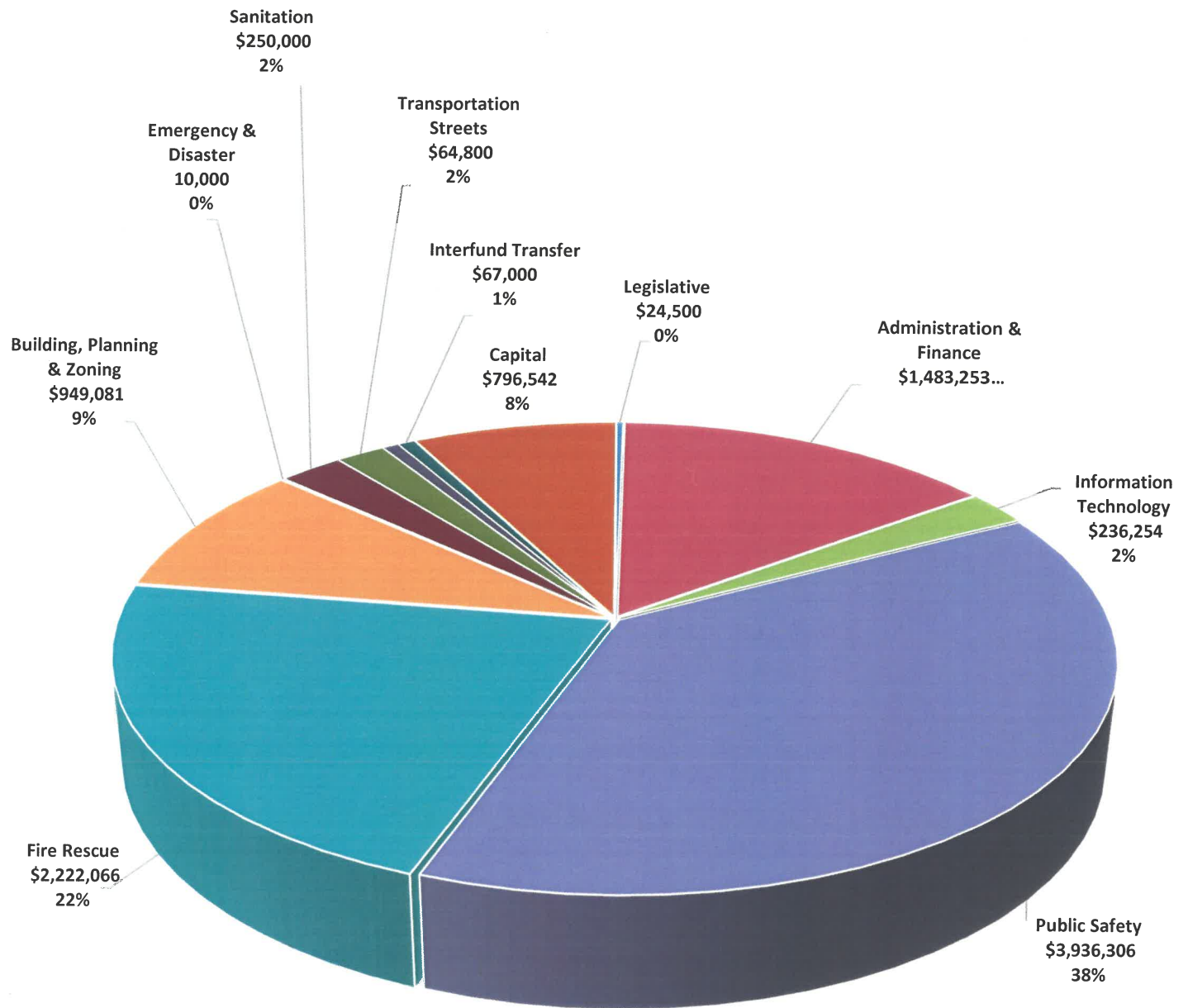
Reimbursement for Police Extra Duty: Revenue anticipated for the contract of police services. Recommend budgeting **\$15,000**.

Dispatch Fee: Utility Department contribution toward the dispatch service. Dispatch answers the Utility Department telephone line between 4 p.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 **\$2,000**.

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
- Public Safety
- Emergency & Disaster
- Streets & Transportation
- Administration & Finance
- Fire Rescue
- Sanitation
- Interfund Transfer
- Information Technology
- Building, Planning & Zoning
- Facilities & Grounds

LEGISLATIVE



Adopted Budget
Fiscal Year 2025-2026

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.

BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

GL Number	Description	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	25-26 PROPOSED BUDGET	25-26 COMMISSION APPROVED
Fund: 100 GENERAL						
511						
100-511-533101	LEGAL SERVICES	10,000.00	10,000.00	6,062.50	10,000.00	0.00
100-511-533107	LITIGATION COSTS	4,500.00	4,500.00	0.00	4,500.00	0.00
100-511-534999	COMMISSION CONTINGENCY	10,000.00	10,000.00	19,866.80	10,000.00	0.00
Total 511:		24,500.00	24,500.00	25,929.30	24,500.00	0.00
Fund 100 - GENERAL:						
TOTAL APPROPRIATIONS		24,500.00	24,500.00	25,929.30	24,500.00	0.00

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 is recommended at **\$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 2025-2026*

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.

BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

24-25 24-25 24-25 25-26 25-26
Original Budget Amended Budget Activity PROPOSED BUDGET COMMISSION APPROVED

GL Number Description

Fund: 100 GENERAL

513		215,000.00	215,000.00	211,592.19	195,000.00	0.00
100-513-511100	EXECUTIVE SALARIES	136,729.00	136,729.00	123,063.61	347,490.00	0.00
100-513-511200	REGULAR SALARIES	0.00	0.00	0.00	4,800.00	0.00
100-513-511204	POV OFFSET	2,000.00	0.00	0.00	2,000.00	0.00
100-513-511400	OVERTIME	40,400.00	47,284.15	47,284.15	3,000.00	0.00
100-513-511900	EMPLOYEE SERVICE PROGRAM	30,457.00	30,457.00	30,898.80	42,250.00	0.00
100-513-512100	FICA/MEDICARE TAXES	60,000.00	40,000.00	30,059.78	75,000.00	0.00
100-513-512200	RETIREMENT CONTRIBUTION	61,652.00	96,652.00	89,204.49	152,421.00	0.00
100-513-512300	LIFE, HEALTH & DENTAL INSURA	400.00	400.00	389.36	658.00	0.00
100-513-512400	WORKERS' COMPENSATION	15,000.00	15,000.00	5,753.89	17,500.00	0.00
100-513-512600	457/401A MATCH PROGRAM	111,050.00	102,550.00	75,454.08	205,000.00	0.00
100-513-533100	PROFESSIONAL SERVICES	35,000.00	67,050.00	57,459.00	50,000.00	0.00
100-513-533101	LEGAL SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
100-513-533110	CODIFICATION	22,550.00	37,750.00	27,750.00	26,700.00	0.00
100-513-533200	ACCOUNTING/AUDIT	4,000.00	4,200.00	4,139.90	7,500.00	0.00
100-513-534101	POSTAGE	1,300.00	1,700.00	1,374.00	1,920.00	0.00
100-513-534200	CELL PHONES/PAGERS	13,000.00	15,000.00	14,059.66	14,520.00	0.00
100-513-534300	ELECTRIC/GAS SERVICE	1,300.00	1,300.00	836.37	1,600.00	0.00
100-513-534400	RENTAL/LEASE	177,300.00	155,947.84	133,555.64	200,335.00	0.00
100-513-534500	INSURANCE	550.00	0.00	0.00	1,425.00	0.00
100-513-534600	REPAIRS & MAINTENANCE	570.00	1,070.00	1,091.16	2,544.00	0.00
100-513-534601	VEHICLE REPAIR & MAINTENANCE	1,500.00	1,750.00	1,676.88	2,600.00	0.00
100-513-534700	PRINTING	0.00	1,948.88	948.88	1,500.00	0.00
100-513-534701	NEWSLETTER REPRODUCTION	1,600.00	1,600.00	433.67	1,600.00	0.00
100-513-534702	TOWN DIRECTORY	200.00	200.00	0.00	200.00	0.00
100-513-534800	PROMOTIONAL ACTIVITIES	2,375.00	2,375.00	1,118.05	7,115.00	0.00
100-513-534900	MISCELLANEOUS EXPENSE	6,500.00	6,500.00	5,093.81	6,500.00	0.00
100-513-534901	SMALL EQUIPMENT	4,500.00	4,500.00	2,602.47	4,500.00	0.00
100-513-534902	LEGAL ADS & OTHERS	750.00	750.00	461.36	25,000.00	0.00
100-513-534913	ELECTION COSTS	1,000.00	1,000.00	750.00	2,250.00	0.00
100-513-534917	RECORDS RETENTION & DESTRUCTI	5,000.00	5,000.00	2,966.49	5,000.00	0.00
100-513-535100	OFFICE SUPPLIES	0.00	0.00	0.00	3,725.00	0.00
100-513-535202	UNIFORMS	0.00	0.00	0.00	4,200.00	0.00
100-513-535204	GAS & OIL	7,425.00	7,704.82	7,704.82	7,425.00	0.00
100-513-535401	DUES & SUBSCRIPTIONS	2,000.00	4,264.81	4,261.01	6,500.00	0.00
100-513-535402	MEETINGS/SCHOOL/CONFERENCES	6,000.00	1,308.65	1,308.49	17,975.00	0.00
100-513-535403	TRAVEL-MEETINGS/SCHOOLS/CONF	0.00	0.00	0.00	16,000.00	0.00
100-513-535404	EDUCATIONAL ASSISTANCE	2,500.00	0.00	0.00	2,500.00	0.00
100-513-566400	CAPITAL EQUIPMENT	973,608.00	1,006,992.15	883,292.01	1,470,253.00	0.00
Total 513:		973,608.00	1,006,992.15	883,292.01	1,470,253.00	0.00

Fund 100 - GENERAL:

TOTAL APPROPRIATIONS

0.00

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

FINANCE AND ADMINISTRATION

Salaries: The 2025-26 budget reflects a 7% raise for employees as well as recommended salary adjustments from data received from the salary study. Funds provide salaries for: Town Manager, and a percentage of the Town Clerks salary, the 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 **\$75,000**.

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 **\$165,421**.

Workers' Compensation: Funds provide for Worker's Compensation insurance for two and a half (2 ½) personnel. Recommend budgeting **\$658**.

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 **\$17,500**.

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 **\$205,000** this year for the following projects/issues. The dollar amounts listed for each item are based on estimates.

- **\$5,450** 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.).
- **\$600** for annual cost of the Employee Assistance Program (EAP).
- **\$5,000** Code of Ordinance review and updates.
- **\$12,000** Investment advisor Pension Board
- **\$20,000** APTIM Consulting to assist with the Beach Study
- **\$40,000** for an accountant to assist with the finance needs
- **\$50,000** for a Lobbyist
- Remaining funds to cover all other professional services needed throughout the year not specifically identified.

Legal Services: Funds provide for the legal services of the Town Attorney and other legal services related to personnel matters, etc. Budgeting for this item is **\$50,000**.

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

Accounting/Audit Fee: Funds provide for the General Fund and Pension Fund portion of the Annual Audit, GASB standards and implementations. Staff recommends funding at **\$26,700**.

Cell Phones: This line item represents cell phone service for two (2) staff at an annual cost of **\$1,920**.

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 **\$14,520**.

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 **\$1,600**.

Vehicle Repairs & Maintenance: Funds provide for oil changes for the Town Manager vehicle. Staff recommends funding **\$2,544**.

Printing: Funds provide for printing expenses including envelopes, forms and checks along with per copy charges for all other printing. Per copy charges include toner and copier maintenance costs for the copy machine. Staff recommends funding **\$2,600**.

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 **\$7,115**.

Postage: Staff proposes funding **\$7,500** to cover costs for postage for all departments.

Insurance: Funds provide for insurance premiums for auto, property, general liability, flood and POL insurance. Funding has been increased to **\$200,335**.

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 **\$25,000.**

Records/Retention/Destruction: This line item includes a shredding service, file folders for archive of personnel records project along with miscellaneous supplies. The staff is working on the project to automate our records. This will be a multiyear project. Staff recommends funding at **\$2,250.**

Office Supplies: This item represents all office supplies needed to operate. Staff recommends funding remain at **\$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 **\$6,500.**

Travel Meetings/Schools/Conference: This line item includes all travel, lodging and per diem cost related to meetings/schools and conferences. Staff requests funding **\$17,975.**

Capital Equipment: The Town needs to replace several pieces of office furniture and equipment (cost less than \$1,000 per item). Staff requests the funding for this line item at **\$2,500.**

Information Technology



*Adopted Budget
Fiscal Year 2025-2026*

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.

BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

24-25 Original Budget 24-25 Amended Budget 24-25 Activity 25-26 PROPOSED BUDGET 25-26 COMMISSION APPROVED

GL Number	Description	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	25-26 PROPOSED BUDGET	25-26 COMMISSION APPROVED
Fund: 100 GENERAL						
519						
100-519-533100	PROFESSIONAL SERVICES	10,000.00	7,974.03	4,649.86	10,000.00	0.00
100-519-533103	CONSULTING FEES/SOFTWARE SUPP	100,000.00	112,500.00	112,997.91	160,404.00	0.00
100-519-534100	TELEPHONE/DATA LINES	56,150.00	56,150.00	59,218.84	60,000.00	0.00
100-519-534600	REPAIRS & MAINTENANCE	1,000.00	250.00	0.00	1,450.00	0.00
100-519-534900	MISCELLANEOUS EXPENSE	0.00	0.00	159.00	600.00	0.00
100-519-534901	SMALL EQUIPMENT	3,300.00	2,225.97	2,772.89	3,300.00	0.00
100-519-535200	OPERATING SUPPLIES	150.00	0.00	0.00	500.00	0.00
Total 519:		170,600.00	179,100.00	179,798.50	236,254.00	0.00
Fund 100 - GENERAL:						
TOTAL APPROPRIATIONS		170,600.00	179,100.00	179,798.50	236,254.00	0.00

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 \$35,280; CodeRed Annual Support \$1,350; annual software maintenance/license fees (BS&A) financial, payroll and accounts payable financial \$15,090; website hosting \$2,000; BIS audio recording software support \$590; Eagent \$1,680; Live view \$3,900; My Govt Online (MGO) software maintenance/license fees \$6,228; Equature Voice Recorder \$3,650; BlueBeam Licenses \$1,050; Power DMS \$5,200; Identisystems \$1,165; Motorola radio support \$6,000; Remaining funds to cover all other miscellaneous technical support, maintenance and training funds needed throughout the year not specifically identified. Funding is proposed at **\$160,404**.

Telephone/Data Line/Wireless: Funds budgeted cover costs for telephone service; Comcast Internet service for camera service, servers, & dispatch; 18 Verizon Air Cards. Funding proposed at **\$60,000**.

Repairs & Maintenance: Funds provide for the repair and maintenance for telephone repairs, equipment and cable repairs. Request funding in the amount of **\$1,450**.

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 2025-2026

POLICE DEPARTMENT SYNOPSIS

The Manalapan Police Department remains steadfast in its commitment to ensuring the safety and well-being of everyone who lives in or visits our community. Our mission is rooted in service, and our vision is to build a safer community through the guiding principles of **C.A.R.I.N.G.**:

- **Community** – Fostering strong and meaningful partnerships with those we serve
- **Accountability** – Upholding the highest standards in everything we do
- **Respect** – Treating every individual with dignity and fairness
- **Integrity** – Acting with honesty and transparency
- **Noble Purpose** – Serving with dedication and honor
- **Growth** – Committing to continuous improvement in our service and relationships

At the core of our department's philosophy is a balanced approach of community policing and intelligence-led policing.

Community policing means actively engaging with our residents, understanding their needs, and working together to solve problems. It's about being visible, accessible, and responsive — not just during emergencies, but every day.

Intelligence-led policing leverages data, technology, and information-sharing with our neighboring agencies. This proactive approach allows us to identify trends, anticipate criminal behavior, and intervene before crimes occur. Through these collaborations, we create a safer environment for all.

These two strategies — working hand-in-hand — enable us to protect and serve effectively. Every officer in this department understands that we are always **C.A.R.I.N.G. for OUR TOWN** — not just as law enforcement professionals, but as neighbors, partners, and fellow members of this community.

The department staffing includes the Chief, two (2) Lieutenants, four (4) Sergeants, eight (8) full-time officers, four (4) part-time officers, four (4) full-time dispatchers, three (3) part-time dispatchers and one (1) administrative assistant. The department's 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 and limited real time crime center.

The detailed justification is included following the budget summary.

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

POLICE DEPARTMENT

Salaries: Funds provide for the Police Chief, two (2) Lieutenants, four (4) Sergeants, eight (8) full-time officers, four (4) part-time officers, and one (1) administrative assistant. Dispatch Salaries: provide for the salaries for four (4) full-time dispatchers and three (3) part-time dispatchers. The PBA Contract renewed on 10/01/23. The 2025-26 budget reflects a 7% raise for employees as well as recommended salary adjustments from data received from the salary study.

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. It is recommended that this line item be **\$72,000**.

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: With the implementation of the vehicle take-home program, full-time Police officers who are awaiting vehicle assignment will receive a \$200 monthly gas stipend which was implemented with the PBA contract. Recommend funding \$12,800.

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 **\$6,500** 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 **\$325,000**.

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 **\$688,490**.

Workers' Compensation: Funds provide for the department's portion of Workers' Compensation insurance for all eligible employees. Recommend funding at **\$50,005**.

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 **\$67,500**.

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 **\$5,235**.

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 **\$4,910**.

Cell Phones: This represents the costs associated with department cell phones and officer stipends for cell phones. Funding is proposed at **\$8,100**.

Gatehouse Electric: Funding to be increased to **\$2,160** 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 **\$4,810**.

Vehicle Repair and Maintenance: Funds provide for the repair and maintenance of all Police Department vehicles, an ATV, and a side-by-side. Staff proposes funding at **\$38,990**.

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 **\$10,625**.

Printing: Funds cover cost of printing business cards, parking tickets, ID cards, etc. Staff recommends funding **\$3,300**.

Promotional Activities: Funds provide for employee awards and recognitions throughout the year. Recommend funding remains at **\$1,300**.

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 **\$41,050**.

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 **\$14,000**.

Contract Security Services: This line item represents the contract for security guards for 24/7 coverage at the gatehouse. Funding has decreased to **\$186,600**.

Firearm Supplies: This line item includes firearm maintenance and ammunition costs. Funding 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 (18) full-time Police Department personnel plus ten (8) part-time employees. Staff recommends funding **\$13,000**.

Uniform Maintenance: Funds provide for the dry cleaning and repairs of all Police Department uniforms. Staff recommends funding of **\$7,500**.

Gas & Oil: Funds for fuel for all police vehicles along with oil changes on the fleet vehicles. Funding proposed at **\$42,000** 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 **\$2,200**.

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 **\$5,300**.

\$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 \$350. Staff recommends funding of **\$4,900**.

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. **\$2,200** has been budgeted.

FIRE RESCUE



***Adopted Budget
Fiscal Year 2025-2026***

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.

BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

GL Number	Description	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	25-26 PROPOSED BUDGET	25-26 COMMISSION APPROVED
Fund: 100 GENERAL						
522						
100-522-533406	FIRE RESCUE SERVICES	2,222,066.00	2,222,066.00	2,222,066.00	2,222,066.00	0.00
Total 522:		2,222,066.00	2,222,066.00	2,222,066.00	2,222,066.00	0.00
Fund 100 - GENERAL:						
TOTAL APPROPRIATIONS		2,222,066.00	2,222,066.00	2,222,066.00	2,222,066.00	0.00

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 \$3,195,294. The South Palm Beach property value times the MSTU millage rate is being used for 2025-26. This reflects no increase from the 2025-26 charge due to the decrease in South Palm Beach's property values and the proposed MSTU.

BUILDING, PLANNING and ZONING



***Adopted Budget
Fiscal Year 2025-2026***

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 provide support and work 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.

BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

24-25 **24-25** **24-25** **25-26**
Original Budget **Amended Budget** **Activity** **PROPOSED BUDGET** **COMMISSION APPROVED**

GL Number	Description	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	25-26 PROPOSED BUDGET	25-26 COMMISSION APPROVED
Fund: 100 GENERAL						
524		207,295.00	207,295.00	297,723.22	412,275.00	0.00
100-524-511200	REGULAR SALARIES	29,120.00	12,155.00	12,155.00	0.00	0.00
100-524-511450	CONTRACT BUILDING OFFICIAL	10,400.00	6,192.42	6,192.42	2,000.00	0.00
100-524-511900	EMPLOYEE SERVICE PROGRAM	16,654.00	16,654.00	22,556.08	31,692.00	0.00
100-524-512100	FICA/MEDICARE TAXES	8,000.00	8,000.00	8,000.00	25,000.00	0.00
100-524-512200	RETIREMENT CONTRIBUTION	79,702.00	27,696.15	13,381.27	135,181.00	0.00
100-524-512300	LIFE, HEALTH & DENTAL INSURA	215.00	215.00	149.28	658.00	0.00
100-524-512400	WORKERS' COMPENSATION	0.00	0.00	3,300.00	0.00	0.00
100-524-512500	UNEMPLOYMENT COMP	5,000.00	5,000.00	0.00	10,000.00	0.00
100-524-512600	457/401A MATCH PROGRAM	28,000.00	36,900.00	34,286.45	50,140.00	0.00
100-524-533100	PROFESSIONAL SERVICES	60,000.00	60,000.00	50,350.00	45,000.00	0.00
100-524-533101	LEGAL SERVICES	64,750.00	64,750.00	32,337.00	55,000.00	0.00
100-524-533102	INSPECTION SERVICES	4,200.00	4,543.78	4,543.78	0.00	0.00
100-524-533103	CONSULTING FEES/SOFTWARE SUPP	0.00	16,965.00	6,372.00	60,000.00	0.00
100-524-533130	PLAN REVIEW FEES	3,000.00	3,000.00	2,275.73	2,500.00	0.00
100-524-534101	POSTAGE	1,500.00	1,500.00	1,155.00	1,500.00	0.00
100-524-534200	CELL PHONES/PAGERS	40,000.00	40,000.00	12,942.94	40,000.00	0.00
100-524-534600	REPAIRS & MAINTENANCE	0.00	0.00	945.32	3,465.00	0.00
100-524-534601	VEHICLE REPAIR & MAINTENANCE	3,700.00	3,700.00	1,968.37	3,300.00	0.00
100-524-534700	PRINTING	125.00	125.00	114,757.57	26,500.00	0.00
100-524-534900	MISCELLANEOUS EXPENSE	500.00	2,000.00	1,100.95	3,200.00	0.00
100-524-534901	SMALL EQUIPMENT	2,500.00	2,500.00	0.00	750.00	0.00
100-524-534902	LEGAL ADS & OTHERS	0.00	0.00	0.00	1,000.00	0.00
100-524-534917	RECORDS RETENTION & DESTRUCTI	1,000.00	2,500.00	1,354.56	2,500.00	0.00
100-524-535100	OFFICE SUPPLIES	500.00	1,039.00	1,039.00	1,800.00	0.00
100-524-535202	UNIFORMS	0.00	0.00	110.40	4,200.00	0.00
100-524-535204	GAS & OIL	900.00	900.00	862.59	1,520.00	0.00
100-524-535401	DUES & SUBSCRIPTIONS	1,025.00	1,115.24	1,115.24	7,650.00	0.00
100-524-535402	MEETINGS/SCHOOL/CONFERENCES	2,700.00	2,700.00	1,109.43	20,250.00	0.00
100-524-535403	TRAVEL-MEETINGS/SCHOOLS/CONFE	17,500.00	21,632.83	17,807.83	2,000.00	0.00
100-524-566400	CAPITAL EQUIPMENT	588,286.00	549,078.42	649,891.43	949,081.00	0.00
Total 524:		588,286.00	549,078.42	649,891.43	949,081.00	0.00
Fund 100 - GENERAL:						
TOTAL APPROPRIATIONS		588,286.00	549,078.42	649,891.43	949,081.00	0.00

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

BUILDING, PLANNING & ZONING

Salaries: The 2025-26 budget reflects a 7% raise for employees as well as recommended salary adjustments from data received from the salary study. Funds provide salaries for: a full-time Building Official; Administrative and Public Services Coordinator, a percentage of the Town Clerk's salary, a percentage of the Finance Administrator's salary and a percentage of 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 **\$25,000**.

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 **\$135,181**.

Workers' Compensation: Funds provide for Workers' Compensation insurance for one (1) personnel. Recommend funding for this line item be **\$658**.

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 **\$50,140**.

Inspection Services: Funds provide for a contract with Diversified Building Department Management Corp to perform inspection services. Due to the continued building in Town, staff recommends funding **\$55,000**.

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 **\$3,300**.

Miscellaneous: Funds provide for various items not included elsewhere in the budget. Staff recommends funding at **\$26,500**.

Small Equipment: Funds provide for the purchase of small equipment (cost less than \$1,000 per item). Staff recommends funding at **\$3,200**.

Office Supplies: This item represents all office supplies needed to operate the department. Staff recommends funding **\$2,5000**.

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 **\$1,520**.

Meetings/Schools/Conferences: Funds provided for the professional development and training of personnel. Staff recommends funding of **\$7,650**.

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 **\$20,250**.

Capital Equipment: Funds provide for capital purchases. Funding in the amount of **\$2,000** is requested.

FACILITIES, GROUNDS and SANITATION DEPARTMENTS



*Adopted Budget
Fiscal Year 2025-2026*

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.

**** The Town is currently seeking to move this service to a contractual service ****

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 and 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 at \$67,000 provides additional funding for the Library Lecture Series and other community event programs.

The detailed justification is included following the budget summary.

BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

24-25 Original Budget 24-25 Amended Budget 24-25 Activity 25-26 PROPOSED BUDGET 25-26 COMMISSION APPROVED

GL Number	Description	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	25-26 PROPOSED BUDGET	25-26 COMMISSION APPROVED
Fund: 100 GENERAL						
534		143,598.00	143,598.00	126,127.87	103,218.00	0.00
100-534-511200	REGULAR SALARIES	0.00	0.00	0.00	51,025.00	0.00
100-534-511400	OVERTIME	7,180.00	5,200.24	5,200.24	0.00	0.00
100-534-511900	EMPLOYEE SERVICE PROGRAM	11,535.00	11,535.00	10,483.83	11,800.00	0.00
100-534-512100	FICA/MEDICARE TAXES	500.00	500.00	100.00	500.00	0.00
100-534-512300	LIFE, HEALTH & DENTAL INSURA	7,300.00	7,300.00	7,809.38	9,755.00	0.00
100-534-512400	WORKERS' COMPENSATION	2,000.00	2,000.00	1,186.96	2,000.00	0.00
100-534-534304	SOLID WASTE/DEBRIS	450.00	450.00	0.00	450.00	0.00
100-534-534400	RENTAL/LEASE	10,000.00	14,000.00	13,920.01	10,000.00	0.00
100-534-534601	VEHICLE REPAIR & MAINTENANCE	0.00	0.00	0.00	600.00	0.00
100-534-535202	UNIFORMS	4,500.00	4,500.00	1,669.27	4,500.00	0.00
100-534-535204	GAS & OIL	2,000.00	2,000.00	1,647.90	54,152.00	0.00
100-534-536205	TRASH BAGS/MISCELLANEOUS	5,000.00	1,000.00	0.00	2,000.00	0.00
100-534-566400	CAPITAL EQUIPMENT					
Total 534:		194,063.00	192,083.24	168,145.46	250,000.00	0.00
Fund 100 - GENERAL:						
TOTAL APPROPRIATIONS		194,063.00	192,083.24	168,145.46	250,000.00	0.00

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

SANITATION

Salaries: The 2025-26 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 **\$9,755**.

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 **\$2,000** 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 **\$54,152**.

**** All funding will be transferred upon successfully contracting with a vendor ****

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

FACILITIES & GROUNDS MAINTENANCE

Salaries: The 2025-26 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 approximately 30 hours per week. Recommended funding for this line item is **\$11,150**.

Workers' Compensation: Funds provide for Workers' Compensation insurance for one (1) employee. Recommended line item at **\$1,084**.

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 **\$12,000**. Additionally, this line item provides for annual preventative maintenance on the air conditioning unit, interior pest control, paper goods, lighting supplies and cleaning supplies for all Town facilities.

Grounds Maintenance: Funding includes the grounds maintenance contract, fertilizing, sprinkler repairs, whitefly treatment and tree trimming throughout town. This line item will also continue to fund the injections to the palm trees to prevent lethal yellowing. Staff recommends funding **\$38,000**.

Miscellaneous: Funds provide for miscellaneous expenses not budgeted for. Staff recommends this item be funded at **\$3,000**.

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 **\$7,800** based on historical costs.

Street, Sidewalk Repairs & Maintenance: Funds provide for minor road repair, sidewalk repairs and minor drainage projects. Recommend funding **\$57,000**.

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 2025-26 and the transfer helps to provide funding for this. Staff recommends funding **\$67,000**.

CAPITAL



Adopted Budget
Fiscal Year 2025-2026

CAPITAL PROGRAM OVERVIEW

Funding provides for capital expenditures and improvements. Capital outlays which are budgeted include such items as: four (4) police vehicles with equipment \$294,542; one (1) side-by-side to assist with beach clean-ups \$15,000; Guard House Remodel \$150,000; New License Plate Readers (LPR's) & radios \$60,000; Lands End Road Traffic Congestion Mitigation \$50,000; and iPads for Commissioners \$10,000. 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.

BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

24-25 Original Budget 24-25 Amended Budget 24-25 Activity 25-26 PROPOSED BUDGET 25-26 COMMISSION APPROVED

GL Number	Description	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	25-26 PROPOSED BUDGET	25-26 COMMISSION APPROVED
Fund: 100 GENERAL						
590						
100-590-566400	CAPITAL EQUIPMENT	164,638.00	152,814.91	67,525.99	89,500.00	0.00
100-590-566401	CAPITAL EQUIPMENT-VEHICLES	265,245.00	318,355.58	113,132.38	389,542.00	0.00
100-590-566402	CAPITAL IMPROVEMENTS	77,250.00	77,250.00	54,390.58	317,500.00	0.00
Total 590:		507,133.00	548,420.49	235,048.95	796,542.00	0.00
Fund 100 - GENERAL :						
TOTAL APPROPRIATIONS		507,133.00	548,420.49	235,048.95	796,542.00	0.00

BUDGET FOOTNOTES REPORT FOR TOWN OF MANALAPAN

GL Number Notes	Description	25-26 PROPOSED BUDGET	25-26 COMMISSION APPROVED
Calculation Notes			
590			
100			
100-590-566400	CAPITAL EQUIPMENT		
TH A/C Replace		9,500.00	0.00
LPR Cameras/Radios		60,000.00	0.00
CCTV Cameras		10,000.00	0.00
Ipads for Commissioners		10,000.00	0.00
Totals For 100-590-566400		89,500.00	0.00
100-590-566401	CAPITAL EQUIPMENT-VEHICLES		
Chief - 2025 Chevy Tahoe - 2WD		50,976.00	0.00
Chief - Extended warranty		3,885.00	0.00
Chief - Tag/ Title		117.00	0.00
Chief - Equipment		6,401.00	0.00
Chief - Misc Items - Tint, etc.		1,000.00	0.00
FLEET - 2025 CHEVY TAHOE - 2WD (X3)		152,928.00	0.00
FLEET - EXTENDED WARRANTY (X3)		11,655.00	0.00
FLEET - TAG/ TITLE (X3)		351.00	0.00
FLEET - EQUIPMENT (X3)		33,500.00	0.00
FLEET - WINDOW TINT/SEAT COVERS (X3)		1,500.00	0.00
FLEET - GRAPHICS (X3)		2,700.00	0.00
FLEET - MISC EQUIP - DOCKING STATION, WIFI ANTENNA (X3)		6,591.00	0.00
FLEET - 15% TARIFF (X3)		22,938.00	0.00
Vehicle Replacement Program		80,000.00	0.00
SIDE X SIDE - BEACH CLEAN UP		15,000.00	0.00
Totals For 100-590-566401		389,542.00	0.00
100-590-566402	CAPITAL IMPROVEMENTS		
TH Remodel - CSA - Conceptual & Design Tasks		100,000.00	0.00
LER TRAFFIC CONGESTION MITIGATION (BOTTLENECK)		50,000.00	0.00
Sidewalk Repairs		10,000.00	0.00
Various Planting Replacements		5,000.00	0.00
Tranquility Park		2,500.00	0.00
Guard House Remodel		150,000.00	0.00
Totals For 100-590-566402		317,500.00	0.00
Total 100:		796,542.00	0.00
Total 590:		796,542.00	0.00

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

CAPITAL EQUIPMENT & IMPROVEMENTS

Capital Equipment & Improvements: The cost to fund the proposed capital equipment and infrastructure improvements is **\$796,542** which includes: four (4) police vehicles with equipment \$294,542; one (1) side-by-side to assist with beach clean-ups \$15,000; Guard House Remodel \$150,000; New License Plate Readers (LPR's) & radios \$60,000; Lands End Road Traffic Congestion Mitigation \$50,000; and iPads for Commissioners \$10,000.

J. TURNER MOORE MEMORIAL LIBRARY



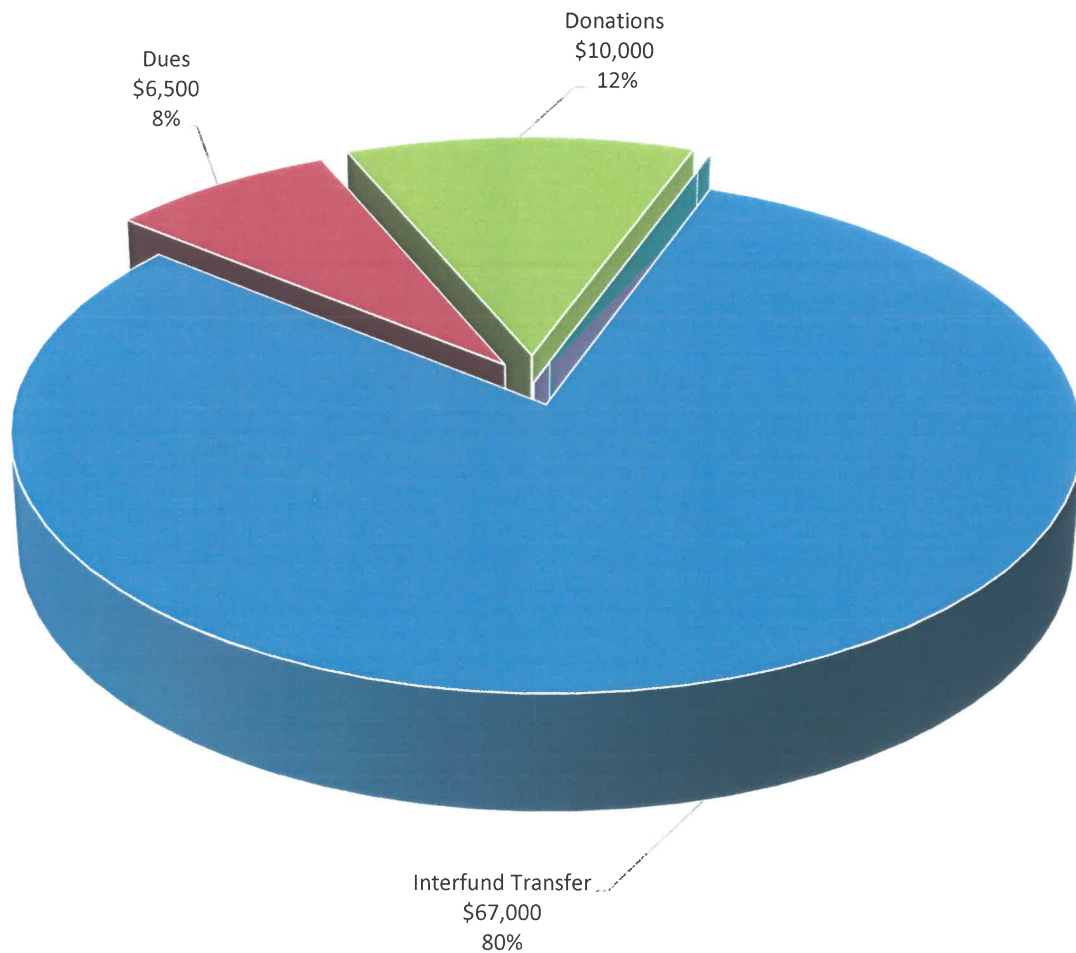
*Adopted Budget
Fiscal Year 2025-2026*

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



BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

24-25 24-25 24-25 25-26 25-26
original Budget Amended Budget Activity PROPOSED BUDGET COMMISSION APPROVED

GL Number Description

Fund: 101 LIBRARY

347									
101-347-434711	DUES	6,000.00	6,000.00	5,800.00	6,500.00	0.00			0.00
101-347-434712	DONATIONS	15,000.00	15,000.00	1,845.00	10,000.00	0.00			0.00
101-347-436901	APPROPRIATED FUND BALANCE	13,000.00	13,000.00	0.00	0.00	0.00			0.00
101-347-436905	COMMUNITY/RECREATION EVENTS	5,000.00	5,000.00	5,300.00	14,180.00	0.00			0.00
101-347-438100	INTERFUND TRANSFER	54,000.00	54,000.00	54,000.00	67,000.00	0.00			0.00
Total 347:		93,000.00	93,000.00	66,945.00	97,680.00	0.00			0.00
571									
101-571-436905	COMMUNITY/RECREATION EVENTS	0.00	0.00	(2,520.00)	0.00	0.00			0.00
Total 571:		0.00	0.00	(2,520.00)	0.00	0.00			0.00
Fund 101 - LIBRARY:									
TOTAL ESTIMATED REVENUES		93,000.00	93,000.00	64,425.00	97,680.00	0.00			0.00

REVENUE NOTES/LINE-ITEM JUSTIFICATIONS

LIBRARY DEPARTMENT

Dues: Based on the number of members in 2025-26 and the current membership dues, that were increased to \$50 annually for Town residents and \$100 for non-residents. Staff recommends this projection be **\$6,500**.

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 **\$10,000**.

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 2024-25 budget year was \$54,000. Staff recommends the funding be **\$67,000**.

BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

24-25 Original Budget 24-25 Amended Budget 24-25 Activity 25-26 PROPOSED BUDGET 25-26 COMMISSION APPROVED

GL Number Description

Fund: 101 LIBRARY

571		21,413.00	21,413.00	17,458.10	23,664.00	0.00
101-571-511200	REGULAR SALARIES	1,638.00	1,638.00	1,169.52	1,810.00	0.00
101-571-512100	FICA/MEDICARE TAXES	65.00	65.00	58.45	71.00	0.00
101-571-512400	WORKERS' COMPENSATION	2,500.00	2,500.00	2,222.99	3,180.00	0.00
101-571-533103	CONSULTING FEES/SOFTWARE SUPP	4,200.00	4,200.00	2,438.44	4,380.00	0.00
101-571-534100	TELEPHONE/DATA LINES	0.00	0.00	0.00	250.00	0.00
101-571-534101	POSTAGE	1,600.00	1,600.00	1,600.00	2,000.00	0.00
101-571-534300	ELECTRIC/GAS SERVICE	650.00	650.00	433.64	650.00	0.00
101-571-534304	SOLID WASTE/DEBRIS	6,424.00	6,424.00	5,903.25	5,250.00	0.00
101-571-534600	REPAIRS & MAINTENANCE	0.00	0.00	0.00	775.00	0.00
101-571-534700	PRINTING	250.00	250.00	170.00	250.00	0.00
101-571-534900	MISCELLANEOUS EXPENSE	1,250.00	1,250.00	665.53	250.00	0.00
101-571-534901	SMALL EQUIPMENT	45,550.00	45,550.00	23,763.70	43,500.00	0.00
101-571-534911	LECTURE/COMMUNITY EVENTS	160.00	160.00	47.97	150.00	0.00
101-571-535100	OFFICE SUPPLIES	300.00	300.00	0.00	0.00	0.00
101-571-535402	MEETINGS/SCHOOL/CONFERENCES	5,500.00	5,500.00	3,251.53	5,000.00	0.00
101-571-535410	BOOKS/DVD'S/TAPES	1,500.00	1,500.00	4,200.00	6,500.00	0.00
101-571-566405	STRAUSS/REFURBISHMENT DONATIO	93,000.00	93,000.00	63,383.12	97,680.00	0.00
Total 571:						
		93,000.00	93,000.00	63,383.12	97,680.00	0.00
Fund 101 - LIBRARY:						
TOTAL APPROPRIATIONS						
		93,000.00	93,000.00	63,383.12	97,680.00	0.00

EXPENSE NOTES/LINE ITEM JUSTIFICATIONS

Regular Salary: The salary reflects the part-time Library Director position at 12 hours per week. The 2025-26 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 **\$71**.

Consulting Fees/Software Support: This line reflects costs associated with Node0 for IT support. Funding recommended at **\$3,180**.

Telephone/Data Line/Wireless: Funds budgeted are for shared costs for telephone and Comcast internet service. Funding for this line item **\$4,380**.

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 **\$2,000**.

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 **\$5,250**.

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 **\$43,500**.

Office Supplies: This line item will include the cost for various office supplies, library cards/keys, book covers, labels, boxes etc. Staff recommends funding **\$150**.

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 **\$5,000**.

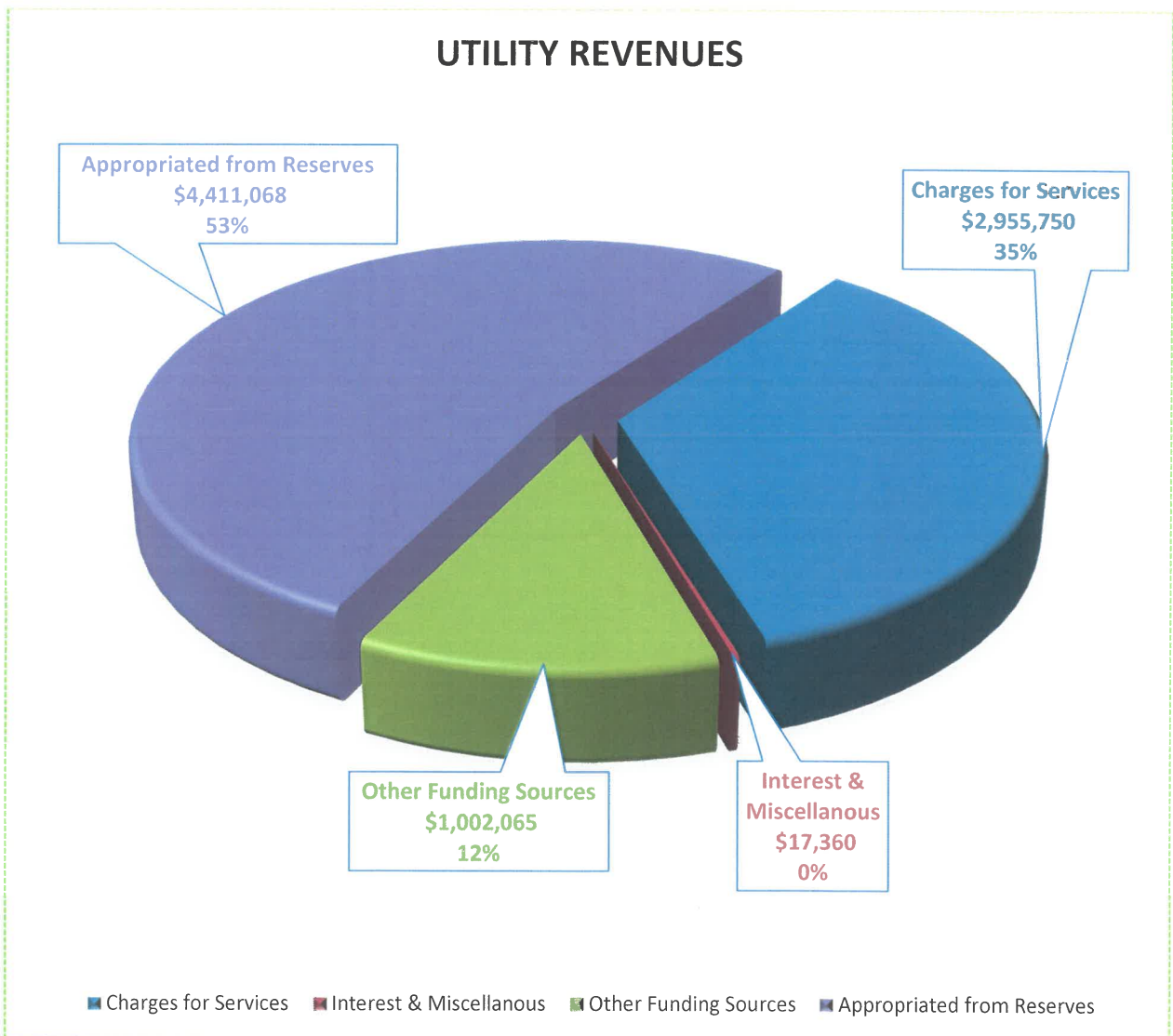
WATER UTILITY



*Adopted Budget
Fiscal Year 2025-2026*

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 \$2,955,750. These revenues include charges to the residents and businesses in Manalapan. The Utility budget also includes several capital projects \$4,657,065.



BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

24-25 **24-25** **24-25** **25-26** **25-26**
Original Budget **Amended Budget** **Activity** **PROPOSED BUDGET** **COMMISSION APPROVED**

GL Number	Description	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	25-26 PROPOSED BUDGET	25-26 COMMISSION APPROVED
Fund: 400 UTILITY						
337						
400-337-433722	GRANTS	1,425,000.00	1,425,000.00	113,345.00	0.00	0.00
Total 337:		1,425,000.00	1,425,000.00	113,345.00	0.00	0.00
340						
400-340-434303	WATER SALES	1,800,000.00	1,800,000.00	1,606,425.69	2,593,000.00	0.00
400-340-434305	WASTEWATER SALES	300,000.00	300,000.00	180,469.48	326,000.00	0.00
400-340-434306	CONNECTION CHARGES	10,000.00	10,000.00	7,155.41	10,000.00	0.00
400-340-434307	OTHER INCOME - WATER	1,600.00	1,600.00	59,601.16	22,000.00	0.00
400-340-434308	FIRE MAIN INCOME	500.00	500.00	480.00	500.00	0.00
400-340-434310	OTHER INCOME - WW	0.00	0.00	21,090.95	0.00	0.00
400-340-434311	LATE FEES/PENALTIES	4,250.00	4,250.00	6,051.66	4,250.00	0.00
Total 340:		2,116,350.00	2,116,350.00	1,881,274.35	2,955,750.00	0.00
360						
400-360-436100	INVESTMENT INTEREST	15,795.00	15,795.00	92,109.12	15,795.00	0.00
400-360-436101	INTEREST INCOME #2	50.00	50.00	42.56	50.00	0.00
400-360-436102	INTEREST INCOME #3	15.00	15.00	1,687.15	15.00	0.00
400-360-436103	INTEREST INCOME #4	1,500.00	1,500.00	2,640.57	1,500.00	0.00
Total 360:		17,360.00	17,360.00	96,479.40	17,360.00	0.00
380						
400-380-438990	OTHER NON OPERATING SOURC	5,630,050.00	5,630,050.00	1,823.82	1,002,065.00	0.00
Total 380:		5,630,050.00	5,630,050.00	1,823.82	1,002,065.00	0.00
581						
400-581-389900	APPROPRIATION FROM RESERVES	0.00	0.00	0.00	4,411,068.00	0.00
400-581-438100	INTERFUND TRANSFER	848,919.00	848,919.00	848,919.00	0.00	0.00
Total 581:		848,919.00	848,919.00	848,919.00	4,411,068.00	0.00
Fund 400 - UTILITY:						
TOTAL ESTIMATED REVENUES		10,037,679.00	10,037,679.00	2,941,841.57	8,386,243.00	0.00

REVENUE NOTES/LINE-ITEM JUSTIFICATIONS

Water Sales: Sales estimates are based on the proposed rate increase provided by the Water Rate Study completed in FY 2025. Estimated water sales revenue to be **\$2,593,000**.

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 the proposed rate increase provided by the Water Rate Study completed in FY 2025. Estimated income is **\$326,000**.

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.) The Town is also providing temporary water service to Lantana Customers at the Carlisle, Lantana Beach and the Preserve Recommend this line item be budgeted at **\$22,000**.

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

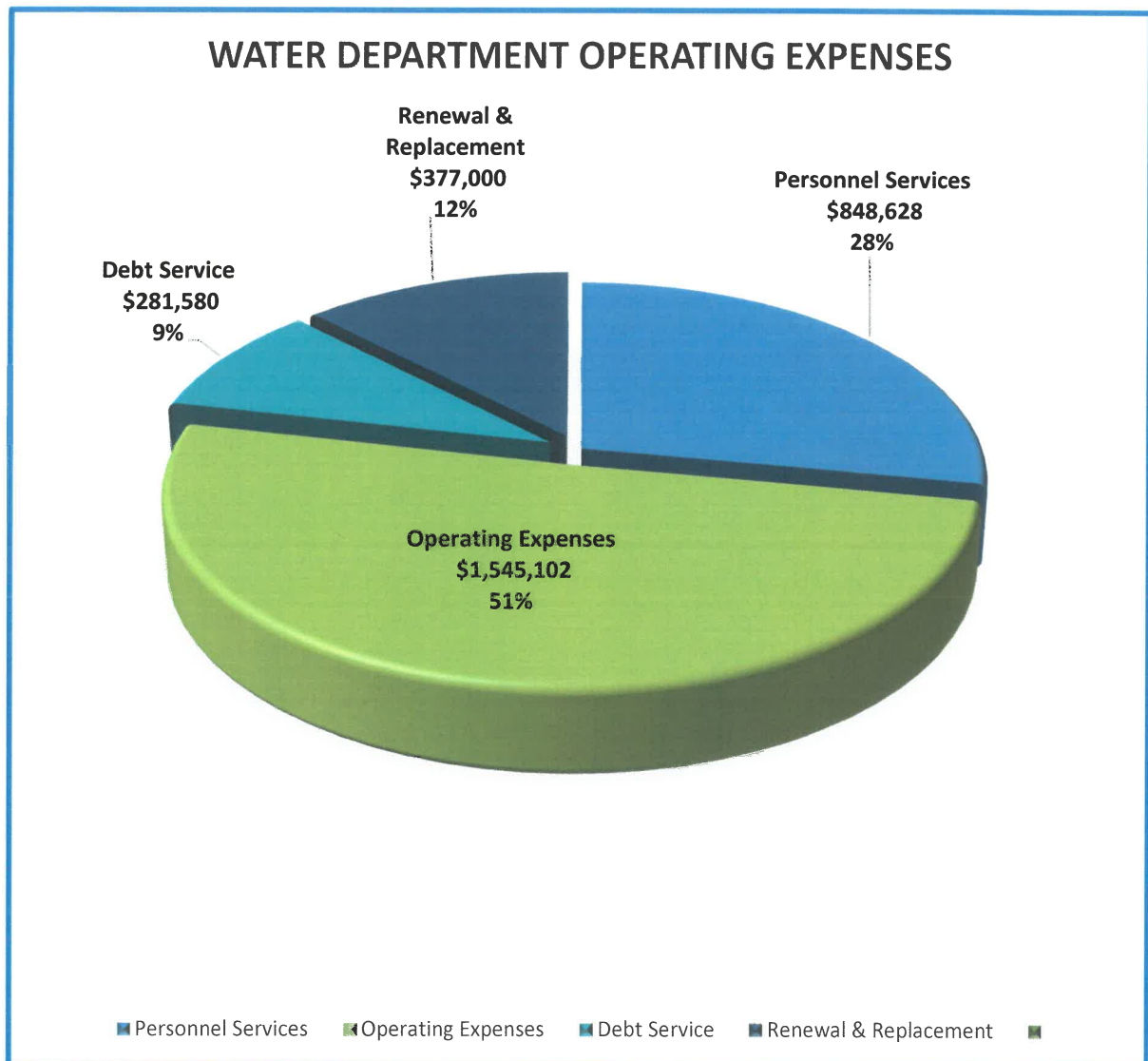
Late Fees/Penalties: Line item produced by Utility billing system for late payments. Recommended funding for this line is **\$4,250**.

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 **\$1,002,065**.

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.



BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

24-25 **24-25** **25-26** **25-26**
Original Budget **Amended Budget** **Activity** **PROPOSED BUDGET** **COMMISSION APPROVED**

GL Number	Description	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	25-26 PROPOSED BUDGET	25-26 COMMISSION APPROVED
Fund: 400 UTILITY						
533						
400-533-511200	REGULAR SALARIES	511,448.00	511,448.00	505,727.69	534,612.00	0.00
400-533-511400	OVERTIME	20,000.00	20,000.00	13,037.99	3,000.00	0.00
400-533-511900	EMPLOYEE SERVICE PROGRAM	28,450.00	28,450.00	22,866.10	5,000.00	0.00
400-533-512100	FICA/MEDICARE TAXES	42,832.00	42,832.00	41,555.00	41,510.00	0.00
400-533-512200	RETIREMENT CONTRIBUTION	92,061.00	92,061.00	66,662.96	92,061.00	0.00
400-533-512300	LIFE, HEALTH & DENTAL INSURA	136,028.00	136,028.00	83,604.20	135,065.00	0.00
400-533-512400	WORKERS' COMPENSATION	12,240.00	12,240.00	13,372.95	12,380.00	0.00
400-533-512600	457/401A MATCH PROGRAM	25,000.00	25,000.00	18,894.25	25,000.00	0.00
400-533-533100	PROFESSIONAL SERVICES	130,000.00	130,000.00	97,269.95	562,640.00	0.00
400-533-533101	LEGAL SERVICES	7,500.00	7,500.00	3,492.00	7,500.00	0.00
400-533-533103	CONSULTING FEES/SOFTWARE SUPP	34,500.00	34,500.00	28,823.45	32,460.00	0.00
400-533-533200	ACCOUNTING/AUDIT	12,000.00	12,000.00	12,000.00	12,700.00	0.00
400-533-533401	LAB TESTING FEES	35,000.00	35,000.00	29,194.60	47,265.00	0.00
400-533-534100	TELEPHONE/DATA LINES	17,000.00	17,000.00	15,443.58	28,000.00	0.00
400-533-534101	POSTAGE	2,750.00	2,750.00	2,435.68	3,780.00	0.00
400-533-534200	CELL PHONES/PAGERS	3,200.00	3,200.00	3,294.00	3,612.00	0.00
400-533-534300	ELECTRIC/GAS SERVICE	155,228.00	155,228.00	149,486.93	169,800.00	0.00
400-533-534304	SOLID WASTE/DEBRIS	6,750.00	6,750.00	6,566.04	11,275.00	0.00
400-533-534400	RENTAL/LEASE	3,500.00	3,500.00	1,043.98	2,315.00	0.00
400-533-534500	INSURANCE	204,000.00	163,000.00	149,625.00	219,240.00	0.00
400-533-534600	REPAIRS & MAINTENANCE	46,000.00	46,000.00	38,234.70	48,600.00	0.00
400-533-534601	VEHICLE REPAIR & MAINTENANCE	5,000.00	5,000.00	4,403.79	8,920.00	0.00
400-533-534700	PRINTING	3,800.00	3,800.00	2,364.50	4,500.00	0.00
400-533-534800	PROMOTIONAL ACTIVITIES	250.00	250.00	0.00	250.00	0.00
400-533-534900	MISCELLANEOUS EXPENSE	1,500.00	1,500.00	1,039.08	2,000.00	0.00
400-533-534901	SMALL EQUIPMENT	5,000.00	5,000.00	3,732.09	26,630.00	0.00
400-533-534902	LEGAL ADS & OTHERS	4,700.00	4,700.00	958.81	3,000.00	0.00
400-533-534905	WATER MANAGEMENT FEE	60,000.00	60,000.00	60,000.00	60,000.00	0.00
400-533-535100	OFFICE SUPPLIES	2,800.00	2,800.00	179.53	3,200.00	0.00
400-533-535200	OPERATING SUPPLIES	65,000.00	65,000.00	13,776.01	54,125.00	0.00
400-533-535201	CHEMICALS	185,000.00	205,000.00	184,474.47	170,000.00	0.00
400-533-535202	UNIFORMS	5,000.00	5,000.00	2,863.25	5,050.00	0.00
400-533-535204	GAS & OIL	33,000.00	33,000.00	21,950.98	37,950.00	0.00
400-533-535401	DUES & SUBSCRIPTIONS	13,000.00	13,000.00	7,963.13	14,000.00	0.00
400-533-535402	MEETINGS/SCHOOL/CONFERENCES	2,100.00	2,100.00	1,528.00	3,650.00	0.00
400-533-535403	TRAVEL-MEETINGS/SCHOOLS/CONF	1,500.00	1,500.00	1,297.64	2,640.00	0.00
400-533-563000	RENEWAL & REPLACEMENT	275,000.00	275,000.00	134,673.03	377,000.00	0.00
400-533-566400	CAPITAL EQUIPMENT	25,000.00	0.00	0.00	0.00	0.00
400-533-573000	STATE LOAN REPAYMENT	475,000.00	475,000.00	369,002.42	281,580.00	0.00
Total 533:		2,688,137.00	2,642,137.00	2,112,837.78	3,052,310.00	0.00

Fund 400 - UTILITY:

TOTAL APPROPRIATIONS

2,112,837.78 3,052,310.00 0.00

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

WATER DEPARTMENT

Regular Salaries: The 2025-26 budget reflects a 7% raise for employees as well as recommended salary adjustments from data received from the salary study. 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 and a percentage of the Finance Administrator's salary, and the Management Analyst's salary as they assist with customer service inquiries for the utility department.

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. Recommend this line be funded at **\$3,000**.

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 **\$135,065**

Workers' Compensation: Funds provide for Workers' Compensation insurance for all personnel. Recommend this line item be budgeted at **\$12,380**.

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 current infrastructure to consider making improvements. Recommend line-item budget be **\$562,640**.

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 (BS&A) financial, payroll and accounts payable financial. Recommend funding **\$32,460**.

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 and many years of service. Funding is recommended at **\$5,000**.

Accounting/Audit Fee: Funds provide for the Utility Fund portion of the Annual Audit and GASB pronouncement requirements. A total of **\$12,700** is requested.

Lab Testing: Laboratory testing for wells, nitrate, ECR II, MWW, HAA/THM, Bac-T's, in-organics, injection well monitoring and testing due to water breaks. All testing and testing schedules are required by numerous State agencies. Recommend funding **\$47,265**.

Telephone/Data Line: Funds budgeted cover proportionate costs for AT&T telephone, Comcast internet and long-distance. Funding requested at **\$28,000**.

Cell Phone: This includes cell phones for six (6) employees. Funding requested at **\$3,612**.

Electric Service: This line item has been estimated based on consumption in 2024-25 along with an estimate of the reduction in consumption with the customer base being reduced. Recommend funding **\$169,800**.

Solid Waste Fees/Misc.: Fees represent the dumpster rental at the plant along with annual disposal fees cost. Funding to be **\$11,275**.

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 \$10,000. 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 \$5,000. Funding proposed at **\$48,600**.

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 increase to **\$8,920**.

Postage: As a result of increased postage costs, the budget has been increased to **\$3,780** to cover the cost of mailing monthly billings, annual CCR mailings, federal express costs, etc.

Rental/Lease: Funds are provided for the rental of a postal meter, annual bill folding machine contract, propane tank rental, and lift for ground storage tank, tools and miscellaneous equipment. Staff recommends funding **\$2,315**.

Insurance: Funds provide for insurance premiums for auto, property, general liability, and POL insurance. Funding is proposed at **\$219,240**.

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

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

Miscellaneous: This line item provides for miscellaneous expenses not included elsewhere in the budget. Recommend funding **\$2,000.**

Small Equipment: This line item recommended by auditors to purchase and account for items such as lab equipment, small tools that fall below the capital purchase threshold. Staff recommends increasing funding to **\$26,630.**

Legal Ads & Others: Advertising of ordinances, resolutions, and employment, etc. Recommend funding **\$3,000.**

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 **\$3,200.**

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 **\$54,125.**

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 **\$170,000.**

Uniforms: Uniforms for all employees. Funding proposed at **\$5,050.**

Gas & Oil: This line represents the gas and oil purchased for the current fleet. Propane for the generator at the Repump Station at the Library. Diesel fuel for the plant generator is also included. Funding increased to **\$37,950** based on anticipated consumption and fluctuating 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 **\$14,000.**

Meeting/Schools/Conferences: Funds provide for professional development seminars, classes, licensing and conferences. Staff recommends increasing funding to **\$3,650.**

Travel Meetings/Schools/Conference: This line item includes all travel, lodging and per diem costs related to meetings/schools and conferences. Staff recommends increasing funding to **\$2,640.**

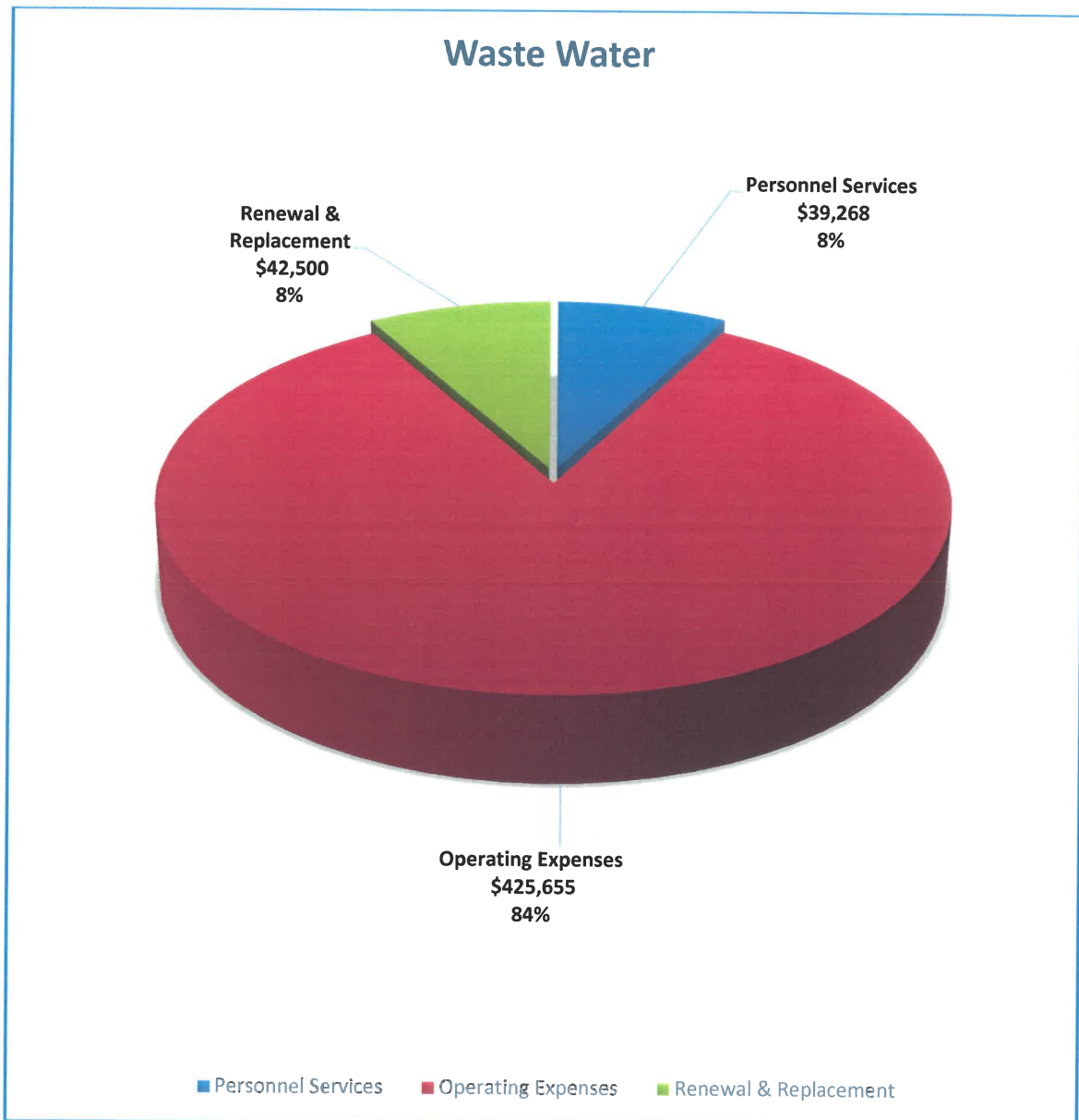
Renewal & Replacement: This line item is used for equipment repairs and replacements; RO trane replacements/upgrades; rehab clear well transfer pump; RO well abandonment; filter & clear well bldg. pipe refurbishment. Staff recommends funding at **\$377,000.**

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

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

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.



BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

24-25 Original Budget 24-25 Amended Budget Activity 25-26 PROPOSED BUDGET COMMISSION APPROVED 25-26

GL Number	Description	24-25 Original Budget	24-25 Amended Budget	Activity	25-26 PROPOSED BUDGET	COMMISSION APPROVED	25-26
Fund: 400 UTILITY							
535	REGULAR SALARIES	19,671.00	19,671.00	16,419.87	23,008.00		0.00
400-535-511200	OVERTIME	0.00	0.00	130.35	10,000.00		0.00
400-535-511400	FICA/MEDICARE TAXES	1,505.00	1,505.00	1,242.70	1,760.00		0.00
400-535-512100	RETIREMENT CONTRIBUTION	3,500.00	3,500.00	3,475.28	4,500.00		0.00
400-535-512200	PROFESSIONAL SERVICES	124,000.00	244,000.00	238,576.12	135,000.00		0.00
400-535-533100	LEGAL SERVICES	102,000.00	17,000.00	1,850.00	80,000.00		0.00
400-535-533101	ACCOUNTING/AUDIT	3,500.00	3,500.00	3,500.00	3,400.00		0.00
400-535-533200	ELECTRIC/GAS SERVICE	2,000.00	2,000.00	1,420.44	3,000.00		0.00
400-535-534300	LAKE WORTH UTILITIES	138,000.00	138,000.00	119,593.60	172,255.00		0.00
400-535-534309	REPAIRS & MAINTENANCE	16,000.00	16,000.00	10,538.85	14,000.00		0.00
400-535-534600	WASTEWATER MANAGEMENT FEE	18,000.00	18,000.00	18,000.00	18,000.00		0.00
400-535-534906	RENEWAL & REPLACEMENT	38,000.00	38,000.00	5,503.00	42,500.00		0.00
400-535-563000							
Total 535:		466,176.00	501,176.00	420,250.21	507,423.00		0.00
Fund 400 - UTILITY:							
TOTAL APPROPRIATIONS		466,176.00	501,176.00	420,250.21	507,423.00		0.00

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

WASTEWATER DEPARTMENT

Salaries: The 2025-26 budget reflects a 7% raise for employees as well as recommended salary adjustments from data received from the salary study. 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 and a percentage of the Finance Administrator's salary, and the Management Analyst's salary as they assist with customer service inquiries for the utility department.

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 **\$4,500**.

Professional Fees: These funds are provided for projects that require outside consultants such as engineering services, planning services, feasibility studies, etc. Funding recommended at **\$135,000**.

Legal Services: Funds provide for legal services of the Town Attorney. Staff recommends funding at **\$80,000**.

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 **\$3,400**.

Electric Service: The line item covers the cost of providing electric service to the lift station. **\$3,000** is budgeted.

Lake Worth Utilities: Charges for this service vary greatly from year to year. Charges are calculated by a per gallon charge, as well as a pass-through charge for capacity. The pass-through charge is being paid by the Eau Palm Beach. Budget proposed at **\$172,255**.

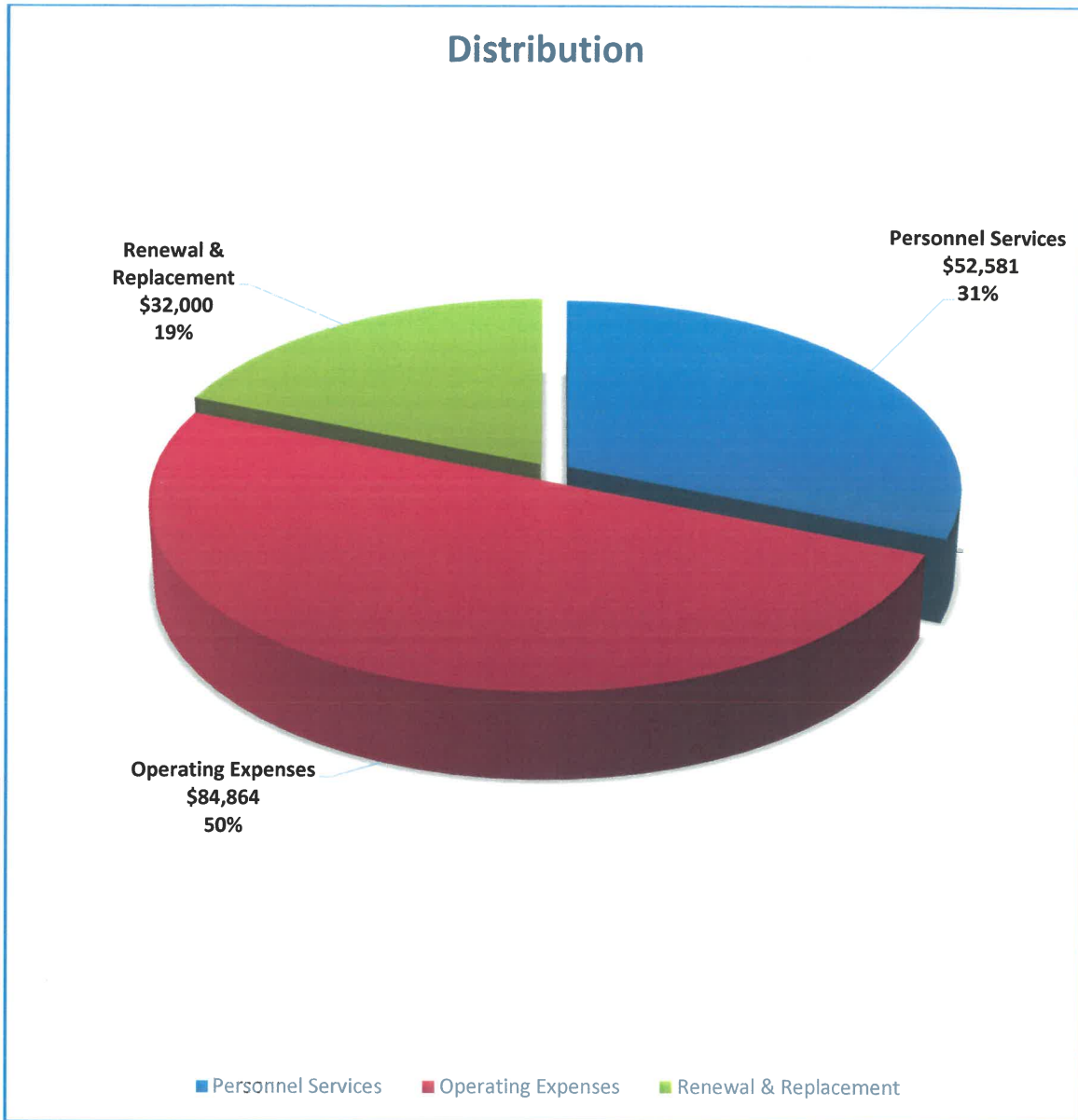
Repairs & Maintenance: General maintenance to lift station, Roto-Rooter, pipe maintenance, some valve replacement, general painting, etc. Staff recommends funding **\$14,000**.

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 **\$42,500**.

DISTRIBUTION DEPARTMENT EXPENSE OVERVIEW

This department maintains the operation of field operations which includes repairs to water breaks, fire hydrants and maintenance of the system.



BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

24-25 Original Budget 24-25 Amended Budget 24-25 Activity 25-26 PROPOSED BUDGET 25-26 COMMISSION APPROVED

GL Number Description

Fund: 400 UTILITY

536		35,845.00	35,845.00	26,650.17	40,566.00	0.00
400-536-511200	REGULAR SALARIES	0.00	0.00	0.00	7,000.00	0.00
400-536-511400	OVERTIME	2,742.00	2,742.00	1,958.26	3,639.00	0.00
400-536-512100	FICA/MEDICARE TAXES	1,360.00	1,360.00	1,461.97	1,376.00	0.00
400-536-512400	WORKERS' COMPENSATION	40,000.00	5,000.00	0.00	30,000.00	0.00
400-536-533100	PROFESSIONAL SERVICES	2,600.00	2,600.00	274.18	2,900.00	0.00
400-536-534400	RENTAL/LEASE	32,000.00	32,000.00	5,131.90	32,000.00	0.00
400-536-534600	REPAIRS & MAINTENANCE	0.00	0.00	0.00	7,864.00	0.00
400-536-534601	VEHICLE REPAIR & MAINTENANCE	800.00	800.00	140.00	500.00	0.00
400-536-534900	MISCELLANEOUS EXPENSE	1,250.00	1,250.00	274.99	1,250.00	0.00
400-536-534901	SMALL EQUIPMENT	4,000.00	4,000.00	4,000.00	2,000.00	0.00
400-536-534904	DISPATCH FEE	5,800.00	5,800.00	4,865.84	5,800.00	0.00
400-536-535200	OPERATING SUPPLIES	750.00	750.00	111.90	750.00	0.00
400-536-535202	UNIFORMS	0.00	0.00	0.00	1,800.00	0.00
400-536-535204	GAS & OIL	32,000.00	32,000.00	16,051.80	32,000.00	0.00
400-536-563000	RENEWAL & REPLACEMENT	159,147.00	124,147.00	60,921.01	169,445.00	0.00
Total 536:						

Fund 400 - UTILITY:

TOTAL APPROPRIATIONS

0.00

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

DISTRIBUTION DEPARTMENT

Salaries: The 2025-26 budget reflects a 7% raise for employees. Funds provide salaries and on-call pay for one (1) full-time distribution operator.

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. Staff recommends funding at **\$7,000**.

Professional Fees: These funds are provided for projects that require outside consultants such as engineering services, planning services, feasibility studies, etc. Funding recommended at **\$30,000**.

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**.

BUDGET REPORT FOR TOWN OF MANALAPAN

Calculations As of 09/30/2026

GL Number	Description	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	25-26 PROPOSED BUDGET	25-26 COMMISSION APPROVED
Fund: 400 UTILITY						
590						
400-590-566400	CAPITAL EQUIPMENT	8,220.00	54,220.00	0.00	20,000.00	0.00
400-590-566401	CAPITAL EQUIPMENT-VEHICLES	72,000.00	72,000.00	67,382.65	70,000.00	0.00
400-590-566402	CAPITAL IMPROVEMENTS	332,000.00	332,000.00	157,291.94	985,000.00	0.00
400-590-566403	WELL FIELD DEVELOPMENT	102,000.00	102,000.00	0.00	80,000.00	0.00
400-590-566404	SEWER CAPITAL IMPROVEMENTS	6,209,999.00	6,209,999.00	669,965.30	3,502,065.00	0.00
Total 590:		6,724,219.00	6,770,219.00	894,639.89	4,657,065.00	0.00
Fund 400 - UTILITY:						
TOTAL APPROPRIATIONS		6,724,219.00	6,770,219.00	894,639.89	4,657,065.00	0.00

BUDGET FOOTNOTES REPORT FOR TOWN OF MANALAPAN

GL Number Notes	Description	25-26 PROPOSED BUDGET	25-26 COMMISSION APPROVED
Calculation Notes			
590			
400			
400-590-566400	CAPITAL EQUIPMENT NEW OFFICE FURNITURE	20,000.00	0.00
	Totals For 400-590-566400	20,000.00	0.00
400-590-566401	CAPITAL EQUIPMENT-VEHICLES NEW F-150 - UTILITY DIRECTOR	70,000.00	0.00
	Totals For 400-590-566401	70,000.00	0.00
400-590-566402	CAPITAL IMPROVEMENTS OFFICE BLDG REMODEL	375,000.00	0.00
	CONCENTRATE DISPOSAL LINE REHAB	250,000.00	0.00
	CONVENTIONAL FILTER REPAIRS	100,000.00	0.00
	RO MEMBRANE REPLACEMENT	120,000.00	0.00
	RO STRUCTURAL REPAIRS/DOORS	50,000.00	0.00
	NEW ROOFS - 3 AREAS - HSP/BACKWASH/TRANS PMP BLDGS	30,000.00	0.00
	ABANDON HYDROPNEUMATIC TANKS	10,000.00	0.00
	WTP WINDOWS/DOORS	50,000.00	0.00
	Totals For 400-590-566402	985,000.00	0.00
400-590-566403	WELL FIELD DEVELOPMENT WELL 15 REHAB	50,000.00	0.00
	REDUNDANT CONCENTRATE DIS WELL	30,000.00	0.00
	Totals For 400-590-566403	80,000.00	0.00
400-590-566404	SEWER CAPITAL IMPROVEMENTS A1A PUMP REHAB	1,500,000.00	0.00
	A1A FORCEMAIN REHAB	1,000,000.00	0.00
	CSA 117 - WW FINAL DESIGN & BID PHASE SVC	802,065.00	0.00
	C/O TO A1A FORCEMAIN REHAB (ADD'L WORK)	200,000.00	0.00
	Totals For 400-590-566404	3,502,065.00	0.00
	Total 400:	4,657,065.00	0.00
	Total 590:	4,657,065.00	0.00

EXPENSE NOTES/LINE-ITEM JUSTIFICATIONS

CAPITAL IMPROVEMENTS

Capital Improvements: Funding in the amount of **\$4,657,065** is estimated to provide for the purchases of capital equipment and vehicle(s), capital improvements to the water distribution system, well field development and ongoing sewer improvements.