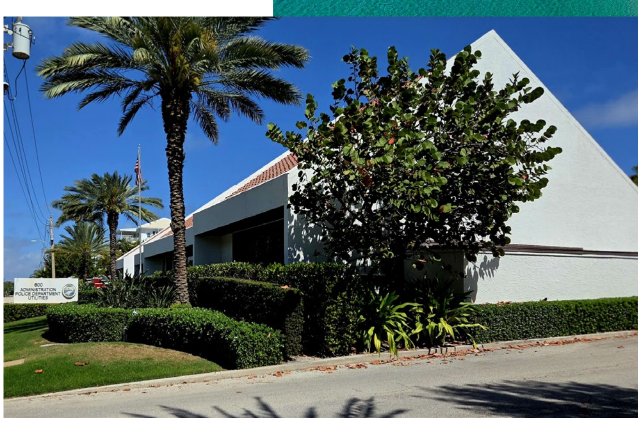
TOWN OF 1931 MANALAPAN

FISCAL YEAR 2026-2027

PROPOSED BUDGET



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About Manalapan, Florida – a coastal town

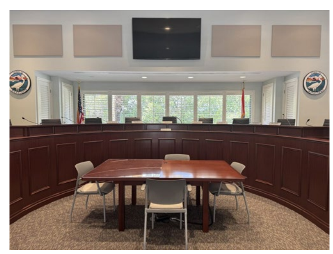
The Town of Manalapan is a truly unique municipality of unparalleled beauty, quality of life, and surrounded by water. Snuggled on the eastern shore of one of the fastest growing areas in the state of Florida. A small and quiet community dedicated to maintaining exceptional levels of service, controlled development, and a conservative approach to government.

First recorded in history in 1889 when President Benjamin Harrison granted George H. K. Carter a homestead on the yet unnamed land, the sparsely populated settlement was incorporated in 1931 by Commodore Harold Vanderbilt with the granting of a charter to the "Town of Manalapan." Thought to be named after the New Jersey Township of Manalapan, the Indian name means "Good Bread."

The geographical configuration of the community is unique in that two separate areas exist, contiguous only by water. The portion along A1A between the Lantana Public Beach and the South Lake Worth Inlet, more commonly called Boynton Inlet, is the best-known area because of travel along the main north/south highway. Sharing Hypoluxo Island with the Town of Lantana, the more secluded area of Manalapan occupies about the southern one-third of the island.

Manalapan, Florida, at 353 residents, while the official decennial 2020 U.S. Census counted 419 residents (with a Median Age of 63.4 years). The land area is approximately 0.4 square miles.

Manalapan has a seven-member Commission - Town Manager form of government located at 600 South Ocean Boulevard. All Governing Body members serve two-year terms. The Governing Body, being the elected representative of the people, adopts all ordinances and resolutions and determines the general goals and policies.



In addition to full police and fire services, the Town provides water to the residents of Manalapan from the municipal water plant located on U.S. Highway #1 in Hypoluxo. The plant can produce over two million gallons of water per day.

In November of 1970, the Town of Manalapan Library was established. Funding from the Town and donations built the young library, and the facility began to grow. In 1981, construction of a combination municipal structure was completed with the library (renamed the J. Turner Moore Memorial Library) being wrapped around the face of a four hundred thousand (400,000) gallon water storage tank to form a national award-winning facility. The library portion of the unique structure was built with funds from Town residents and the generosity of the family of former Manalapan Mayor, J. Turner Moore. Funds to operate the Library are raised through membership dues, donations, and subsidies from the General Revenue Budget of the Town.

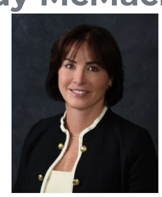
The Manalapan Commission

Mayor John Deese, Seat #7 at-large

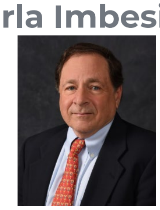
Vice Mayor Simone Bonutti, Seat #3 Ocean

Mayor Pro Tem Elliot Bonner, Seat #6 Point

Commissioner Cindy McMackin, Seat #1 at-large



Commissioner Orla Imbesi, Seat #2 at-large



Commissioner Dwight Kulwin, Seat #4 Ocean

Commissioner David Knobel, Seat #5 Point

September 8, 2026
To: The Mayor and Members of the Town's Commission
From: Eric Marmer, Town Manager

To the Mayor and members of the Commission. In accordance with the requirements of Florida State Statutes and Article IV, Section 4.03 (f) of the Manalapan Town Charter, the proposed budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027, is herewith submitted for your review, consideration, and action to adopt.

BUDGET PREPARATION

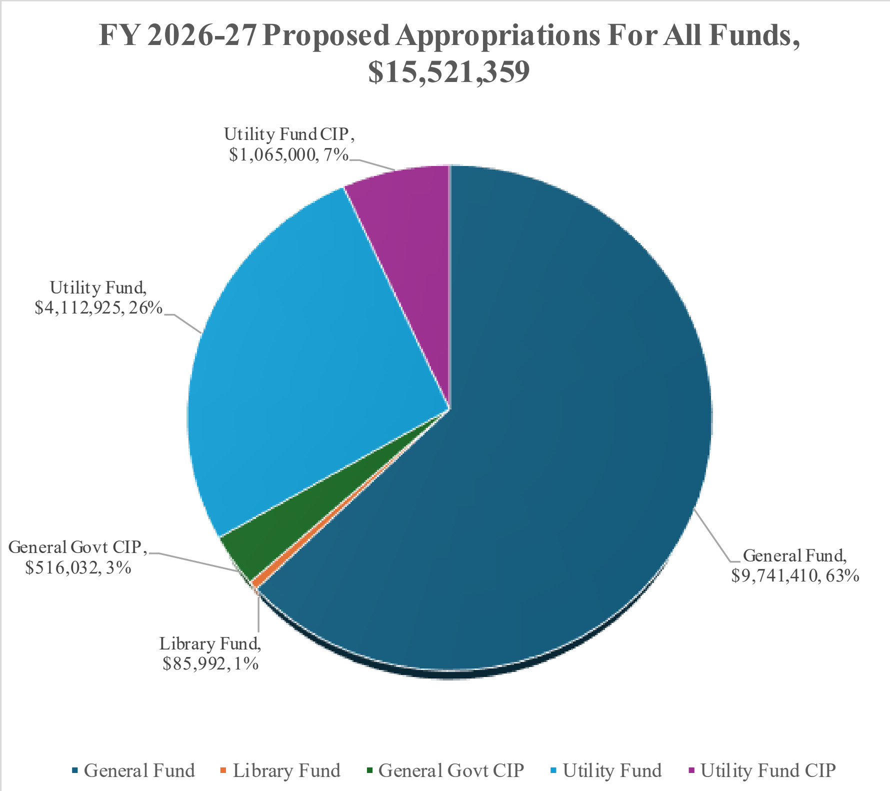
In assembling and formalizing this document, the Town Manager and Finance team sought input from department heads and Town Commissioners. The process of preparing the annual Operating and Capital budget document involves gathering of information and ideas for new and improved services that affect the residents, clients (i.e. contractors), elected officials, and staff. Staff analyzed current and historical data required to maintain similar levels of service; considering all inflationary variables needed to improve levels of service in the Town. In April, department heads submitted their budget requests to the Town Manager and then priorities were established. These priorities are balanced with anticipated resources leading to the Manager's proposed budget which is formally presented at the July public workshop. At the July workshop, the Commission decided to keep the millage rate at 3.0000 for the FY 2026-27 budget year. The budget gets finalized and adopted in September.

ALL FUNDS REVENUE & BUDGET

FISCAL YEAR 2026-27 REVENUE CATEGORIES	GENERAL FUND	LIBRARY FUND	GENERAL GOV'T CIP FUND	UTILITY FUND	UTILITY CIP FUND	TOTAL BUDGET
TAXES:						
Ad Valorem Taxes	$ 7,493,236					$ 7,493,236
Sales and Use Taxes	99,000					99,000
Franchise Taxes	130,000					130,000
Utility Service Taxes	305,000					305,000
Business Tax and Permits	1,220,000					1,220,000
Intergovernmental Revenue	33,936		51,654			85,590
Charges for Services	15,000	7,000		3,480,920		3,502,920
Fines and Forfeitures	9,738					9,738
Interest	265,000		11,375	78,650	38,500	393,525
Miscellaneous Revenue	90,500					90,500
Other Financing Sources	80,000	5,000				85,000
Interfund Transfer In		30,000	605,000		1,139,000	1,774,000
Fund Balance/Reserves/Net Assets	0	43,992	-151,997	553,355	-112,500	332,850
TOTAL REVENUES/SOURCES	**$9,741,410**	**$85,992**	**$516,032**	**$4,112,925**	**$1,065,000**	**$15,521,359**

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 and the proposed $15,521,359 budget.

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, our employees aim to provide the highest levels of service; we are staffed with highly qualified personnel, utilizing the best equipment and technology. Budgetary needs are constantly prioritized, and choices are made within the framework of established policies, Town Commission direction and limited resources.



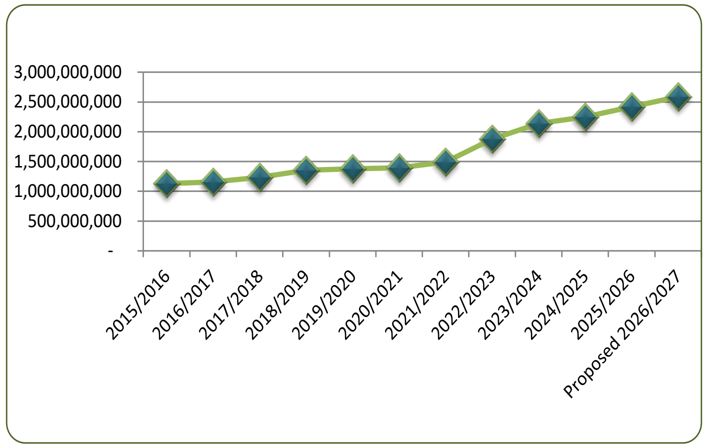
Staff believe the requested appropriations represented in this budget are necessary to preserve the Town's assets and to provide the same level of service for our residents.

APPROPRIATIONS		FY 2025-26	FY 2026-27	Variance	
100	General Fund	$13,125,612	$9,741,410	($3,384,202)	-25.8%
101	Library Fund	$97,680	$85,992	($11,688)	-12.0%
302	General Govt CIP	$2,900,000	$516,032	($2,383,968)	-82.2%
400	Utility Fund	$8,736,586	$4,112,925	($4,623,661)	-52.9%
402	Utility Fund CIP	$0	$1,065,000	$1,065,000	
Total Appropriations		**$24,859,878**	**$15,521,359**	**($9,338,519)**	**-37.6%**

The "All Funds" comparative budget table above shows the proposed FY 2026-27 General Fund budget is **$9,741,410,** which represents a **$3,384,202 decrease (due to prior year appropriation for land purchase)** from the FY 2025-26 amended budget of **$13,125,612**. The Library Fund budget is **$85,992** which represents an **$11,688 decrease** from the FY 2025-26 budget of **$97,680**. The Utility Fund budget is **$4,112,925** which represents a **$4,623,661 decrease** (due to project completion and newly created CIP fund) from the FY 2025-26 amended budget of **$8,736,586**.

The Town's assessed valuation for FY 2026-27 increased by 6.94% to **$2,588,337,245** from **$2,420,370,583** in FY 2025-2026. Below is a snapshot of the ten-year history of Taxable Values for Manalapan.

Fiscal Year	Taxable Value	Year Over Year % Change
2015/2016	1,126,899,806	
2016/2017	1,156,183,545	2.60%
2017/2018	1,233,555,095	6.69%
2018/2019	1,353,365,767	9.71%
2019/2020	1,377,171,761	1.76%
2020/2021	1,393,448,223	1.18%
2021/2022	1,493,266,374	7.16%
2022/2023	1,876,286,858	25.65%
2023/2024	2,136,671,009	13.88%
2024/2025	2,250,046,174	5.31%
2025/2026	2,420,370,583	7.57%
Proposed 2026/2027	2,588,337,245	6.94%



The following represents a summary of the General Fund Balance.

Year		General Fund Balance at Year End
9/30/23	Restricted	$2,698,109
	Unassigned	$5,029,633
9/30/24	Restricted	$3,360,350
	Unassigned	$5,636,409
9/30/25	Restricted, Unaudited	$3,500,000
	Unassigned, Unaudited	$5,873,000

FIRE/RESCUE

The fiscal impact on this year's budget for fire/rescue services will be **$2,206,602**. 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 FY 2026-27 calculation. The current interlocal agreement was signed with Palm Beach County in May 2024 and extends their services through 09/30/2034.

POLICE

Our Police Department has been bolstered by our almost two (2) years on the job Police Chief. Creating a better functioning department with a hierarchy seen in most police departments has brought a command structure that has served the Town well. Again, this year's budget includes four (4) sergeant positions, with one sergeant assigned to each shift and two (2) lieutenant positions where one's focus is on administrative operations and the other staff support. These roles aim to improve leadership consistency, strengthen oversight and accountability, and provide greater support to our officers. These positions 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, three (3) part-time officers, and one (1) Administrative Assistant. The in-take and routing of emergency phone calls are managed by four (4) full-time and three (3) part-time dispatchers. A new 3-year PBA agreement that extends through September 30, 2029, was finalized in May.

The Commission has opted to replace the outsourced security guard contract with five (5) in-house Community Service Officers. The required budget is $169,728 for 24/7 security guard coverage at the guard house.

CAPITAL IMPROVEMENTS/EQUIPMENT

This section will provide highlights of the various capital improvements and equipment scheduled in the General Government Capital budget. The General Government Capital budget for FY 2026-27 is **$516,032** which represents a **$3,180,510 decrease** from the FY 2025-26 capital budget of **$3,696,542**. The following summary outlines some of the General Government Capital Improvements projects included within this budget: design for the new Town Hall ($175,000); Police and Town vehicles ($200,000); Library and Tranquility Park projects ($30,000); Police equipment ($61,654); Information & Technology projects ($30,000); and Street Lighting for $10,000.

LIBRARY

The library budget of **$85,992** anticipates the Lecture Series will continue to expand the pool of speakers. The community event programs will continue this year. This proposed budget reflects an inter-fund transfer level that will decrease to **$30,000**. The taxpayers of the Town have saved a substantial amount on Palm Beach County Library taxes by having the J. Turner Moore Library.

UTILITY DEPARTMENT

The total Utility Fund budget is **$4,112,925** which represents a decrease of **$4,623,661** from the FY 2025-26 budget. The decrease is a result of creating a new Utility CIP Fund, completing prior year projects, and prioritization of the Utility capital projects. 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 Utility Capital Improvements fund budget of **$1,065,000** is in anticipation of continued sewer and water distribution improvement projects in FY 2026-27. In the upcoming fiscal year, the major projects are: repairing the Storage Tank structure, designing a new Admin Office & Control Room, designing a Water System to address PFAS regulation, abandon Hydropneumatics Tanks, install new perimeter fencing, design and drill a Redundant Concentrate Disposal Well, meter replacements, and a new vehicle purchase.

GENERAL FUND REVENUES

The anticipated General Fund revenues for the Fiscal Year 2026-2027 are summarized on the table below. Total anticipated General Fund revenues are **$9,741,410.** This represents a decrease in budgeted revenues for FY 2026-27 of **$3,384,202.** The unassigned fund balance continues to remain strong above six million dollars.

General Fund Revenue Source	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Variance (Proposed vs Adopted)
REAL ESTATE (AD VALOREM) TAX	$7,022,302	$7,493,236	$470,934
LOCAL OPTION GAS & DISCRETIONARY TAX	$64,000	$60,000	($4,000)
INTERGOVERNMENTAL	$52,850	$63,500	$10,650
BUILDING PERMIT FEES & BUSINESS TAX	$2,264,657	$1,206,000	($1,058,657)
FLORIDA POWER & LIGHT TAX	$280,000	$290,000	$10,000
INVESTMENT INTEREST	$45,000	$265,000	$220,000
FRANCHISE FEES	$282,000	$130,000	($152,000)
WATER & WASTEWATER MANAGEMENT FEE	$78,000	$78,000	$0
MISCELLANEOUS REVENUE	$65,000	$59,000	($6,000)
OTHER REVENUES (< $50,000 Combined)	$71,803	$96,674	$24,871
FUND BALANCE DECREASE (INCREASE)	$2,900,000	$0	($2,900,000)
TOTAL REVENUES	**$13,125,612**	**$9,741,410**	**($3,384,202)**

The **$7,493,236** in tax revenues generated represents collecting 96.5% of the Ad Valorem taxes levied.

If the Town adopts the proposed millage rate of **3.0000** the Ad Valorem proceeds would be **$7,493,236**. This represents no change in the millage rate from FY 2025-26 but does reflect a tax increase based on TRIM**.**

HIGHLIGHT OF GENERAL FUND BUDGET

General Fund - Department Appropriations Summary

Department	FY 2025-26 Adopted Budget	FY 2026-27 Dept Request	FY 2026-27 Proposed Budget	Variance (Proposed vs Adopted)	% Change
Legislative	$24,500	$26,500	$106,500	$82,000	334.7%
Finance & Administration	$1,450,753	$1,460,913	$1,446,703	($4,050)	-0.3%
Information & Technology	$236,254	$215,615	$313,952	$77,698	32.9%
Police Services	$3,938,487	$3,799,949	$3,873,950	($64,537)	-1.6%
Fire Rescue	$2,222,066	$2,222,066	$2,206,602	($15,464)	-0.7%
Building Services	$972,406	$925,736	$907,854	($64,552)	-6.6%
Disaster Emergency Services	$10,000	$10,000	$5,000	($5,000)	-50.0%
Sanitation	$250,000	$55,344	$55,344	($194,656)	-77.9%
Maintenance	$192,804	$208,748	$182,705	($10,099)	-5.2%
Transportation	$64,800	$64,800	$7,800	($57,000)	-88.0%
Capital Projects	$796,542	$0	$0	($796,542)	-100.0%
Interfund Transfer	$2,967,000	$817,000	$635,000	($2,332,000)	-78.6%
TOTAL APPROPRIATIONS	**$13,125,612**	**$9,806,670**	**$9,741,410**	**($3,384,202)**	**-25.8%**

Interfund transfer variance is tied to funds earmarked for the purchase of bank building (131 South Ocean Blvd.) in FY 2025-26.

Other operational costs within the General Fund:

- Professional Fees………………………………………………………...……… $263,050
- Insurance (premiums for liability, property and Law Enforcement Liability...... $153,710
- Legal Services including labor attorney and litigation………………………… $115,500

PERSONNEL

Staffing levels provide the highest level of service to the community. A 5.25% pay increase was agreed to during the 2026 PBA negotiations. A three-year PBA contract is in effect through 09/30/2029. The table below summarizes all the positions budgeted within the General Fund and Utility Fund with certain department changes.

FUND - DEPARTMENT		2024/25 Amended	2025/26 Adopted	2026/27 Proposed	Change FY25/26 to FY26/27	
GENERAL FUND						
100-513	Financial & Administrative	5.00	5.50	6.00	0.50	Town Clerk Admin PT to FT
100-521	Police	24.00	28.00	28.00	-	
100-522	Fire **(contracted with PB County)**	4.00	4.00	4.00	-	
100-524	Building/Development/Code Services	2.00	2.50	2.50	-	
100-534	Sanitation	1.00	1.00	0.00	(1.00)	Merged into Maintenance
100-539	Maintenance	0.50	0.50	1.50	1.00	
	Total General Fund (100):	**36.50**	**41.50**	**42.00**	0.50	
UTILITY FUND						
400-533	Public Water System Operation	6.00	6.00	6.00	-	
400-533	Utilities Administration	1.00	1.00	1.00	-	
	Total Utility Fund (400)	**7.00**	**7.00**	**7.00**	**-**	
	TOTAL ALL FUNDS:	**43.50**	**48.50**	**49.00**	**0.50**	

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 employee service award recognizes employees with 5, 10, 15 and 20 years of service. The program recognizes both full-time and part-time employees for their dedication and many years of service to the Town.

TOWN'S OUTLOOK

This summary highlights recent accomplishments and long-term priorities that improve Town operations, public access to information, infrastructure reliability, environmental quality, and fiscal accountability.

Past Accomplishments:
Town staff have been at the forefront of using technology to improve efficiency and transparency. In early FY 2025-2026, the Town Clerk began the process of digitizing Town records, a project that is now nearly 95% complete. This work will improve transparency for the residents and the public at large. In conjunction with this project, the town has begun the process of organizing and digitizing the Town's Comprehensive Plan.

Over the past year, the Town continued to modernize its operations, strengthen its infrastructure, protect its natural resources, and identify opportunities to improve services while controlling costs.

The Town updated its Building Permit Fee Schedule to better align with comparable municipalities and comply with changing legislative requirements. Following the successful implementation of the MGO software portal in the Building Department last year, the Town expanded the platform this year to include Planning and Zoning and Code Enforcement, creating a more comprehensive and streamlined system for managing development-related services. Additionally, the Building Department continues to work through the Community Rating System (CRS) program to improve the Town's rating and pursue opportunities to reduce flood insurance costs for residents.

The Town also completed two significant utility capital projects representing approximately $2.8 million in infrastructure investment. The $1.3 million A1A Force Main Project replaced aging cast-iron infrastructure with high-density polyethylene (HDPE) piping, providing a more durable and corrosion-resistant system that will improve the long-term reliability of the Town's utility infrastructure. The $1.5 million Lift Station Improvement Project addressed aging infrastructure, sewer blockage concerns, and existing pitch and elevation issues that contributed to water intrusion into the sewer system. These improvements are expected to reduce future maintenance and operating costs while strengthening the Town's wastewater system.

Together, these projects also provide important infrastructure improvements in advance of the Town's planned Septic-to-Sewer Conversion Project, one of the Town's most significant long-term environmental and infrastructure initiatives. The conversion will modernize wastewater service, protect surrounding waterways, and provide lasting benefits to residents and the environment.

The Town has also taken a significantly more active role in addressing the critical erosion affecting Manalapan's beaches. Over the past year, the Town has worked to better understand the causes of the erosion, engaged coastal engineering and environmental professionals, and increased its advocacy with Palm Beach County and the State of Florida. The Town has also closely examined the operation and impacts of the Boynton Inlet Sand Transfer Plant and has actively pursued measures to ensure that Manalapan's beaches and residents are appropriately considered in future coastal management decisions. Protecting the Town's coastline is a long-term priority, and the Town will continue advocating for meaningful solutions that preserve and protect this critical community asset.

The Town also successfully transitioned sanitation services from an in-house operation to a contracted service model. This transition maintains sanitation services for residents while generating approximately $100,000 in annual savings to the Town.

This past year, the Town successfully negotiated a new three-year collective bargaining agreement with the Police Benevolent Association (PBA). The Town also completed a comprehensive update of its Personnel Policy, modernizing employment policies and administrative procedures for the organization.

While these accomplishments represent several of the Town's larger initiatives over the past year, they highlight only a small portion of the work completed by Town staff. Across every department, employees have continued to improve operations, complete important projects, respond to the needs of residents, and position the Town for its long-term future. These accomplishments reflect the continued commitment of Town staff to providing the high level of service expected by the Manalapan community.

Future targets and long-term projects:
The Town enters the coming years from a position of strength, with several major initiatives underway that will modernize infrastructure, improve municipal services, protect the environment, and make significant long-term investments in the community.

Septic-to-Sewer Conversion

The Town continues to advance its planned Septic-to-Sewer Conversion Project, an estimated $16+ million investment that will transition properties from individual septic systems to the municipal sewer system. This major infrastructure initiative will improve overall water quality, reduce the environmental impacts associated with aging septic systems, and provide residents with a more reliable long-term wastewater solution. The Town has already invested significantly in the planning and design of the system, with construction targeted to begin within the next year.

New Town Hall and Public Safety Facility

Town Administration, Police, and Fire Rescue currently operate from an approximately 6,600-square-foot facility constructed in 1981 that no longer adequately meets the operational and public safety needs of the community. During FY 2025-26, the Town acquired property at the corner of Ocean Avenue and South Ocean Boulevard, including the former bank building, to facilitate the development of a new municipal building.

Planning is now underway for an approximately 12,000-square-foot facility that will serve as the new home of the Town Commission, Administration, and Police Department. The new facility represents a generational investment in Manalapan's public safety and municipal operations and will provide the space, security, technology, and infrastructure necessary to serve the community for decades to come.

Financial Strength and Modernization

The Town remains in a strong financial position, with reserves and fund balance exceeding four months of operating expenditures. Maintaining healthy reserves provides the Town with financial flexibility and stability as it undertakes several significant capital investments in the coming years.

The Finance Department is also continuing its efforts to strengthen the Town's financial reporting and internal processes, with the goal of having all required financial reporting current and completed on schedule by the end of FY 2026. The implementation of the BS&A financial management system less than two years ago represents an important part of this modernization effort. As staff continues to fully utilize the system, it will improve financial management, increase efficiency, and assist the Town in consistently meeting its financial reporting deadlines.

Together, these initiatives represent some of the most significant investments in Manalapan's infrastructure and municipal operations in decades. The Town will continue to approach these projects with a focus on long-term financial sustainability, environmental stewardship, operational efficiency, and maintaining the exceptional level of service expected by Manalapan residents.

Summary:
The primary objective of the Town Manager and staff in preparing the proposed budget is to present the Town Commission with a fiscally responsible plan that complies with the legal requirements established by state law and the Town Charter while addressing the needs and priorities of the community for the upcoming fiscal year. The budget is also intended to provide the Town Commission, residents, and staff with a clear and comprehensive understanding of the Town's financial position, fiscal responsibilities, and allocation of resources necessary to maintain the high-quality services expected by the community.

ACKNOWLEDGEMENTS

A document of this scope is the result of many hours of preparation by many people. Special recognition goes out to Anthony Davidson - Assistant Town Manager, Ashley Watson - Finance Administrator, Erika Petersen – Town Clerk, Jeffrey Rasor – Police Chief, Jacek Tomasik – Building Official, and Brent Watson - Utility Director for their assistance in the preparation of this Budget document.

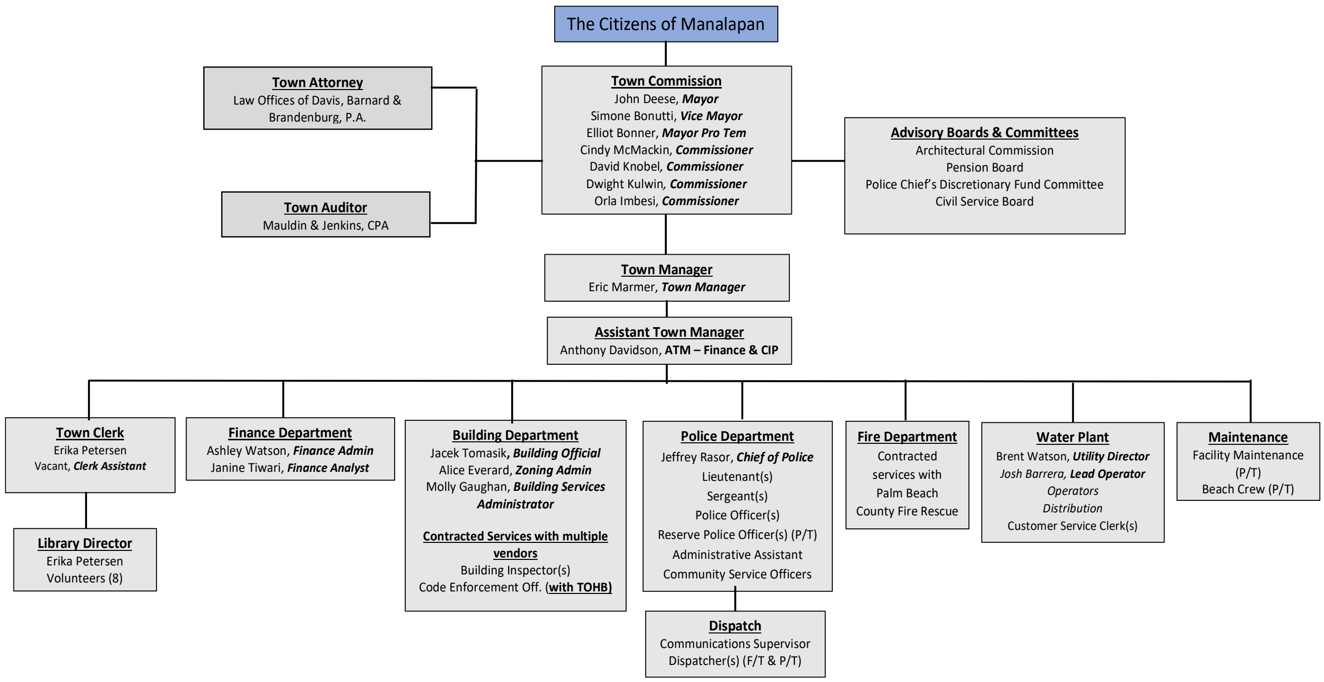
Respectfully submitted,

Eric B. Marmer, MPA

Town Manager

BUDGET OVERVIEW

TOWN OF MANALAPAN
Organizational Chart



Fiscal Year 2026/2027 Budget Calendar

Wednesday, March 11, 2026	Open	**Meet with Department leaders to discuss budget processes and distribute annual budget preparation forms** (for Vehicle, Personnel, Technology, Capital Improvement, Goals & Objective, and Grant Funds). Training available for departments
Wednesday, April 8, 2026	4:00pm	1. **Deadline to return all department requests** to Finance/Budget review team 2. Departments final day of Operating budget data entry & Revenue Projections in BS&A system
Friday, April 10, 2026	PM	Personnel, Pension, & Health Insurance rates recommendations from Town Manger/Human Resources.
Monday - Friday **May 11 - 15, 2026**	TBD	**Town Manager and Finance Department (Budget Team) meet with departments to review Operating & CIP budgets**. Finalize proposed budget 2 to 3 weeks later.
Friday, May 22, 2026	Open	Estimated Property Taxable Values from Palm Beach County for revenue projections
Wednesday, July 1, 2026	**Open**	**Truth In Millage (TRIM) process begins - Preliminary Property Taxable Values sent from Palm Beach County Property Appraiser late June 2026**
Monday, July 6, 2026	4:00pm	**Budget Transmission to Town Commission (PAPA's Preliminary Tax Roll certified to DOR)**
Tuesday, July 14, 2026	**9:00am**	**Public Budget Workshop – Town Commission Chambers** Discuss Proposed FY26/27 Operating & CIP Budgets and Adoption of Tentative Millage Rate and confirm September meeting dates
Friday, July 17, 2026	Open	**Begin eTRIM process** for Proposed Millage, Rolled-Back rate, September tentative budget hearing via OASYS ePortal
Tuesday, September 8, 2026	**5:01pm**	**1st Budget Public Hearing to adopt Proposed Budget (must be 65 days after July 1st)** *Note: date cannot coincide with County (9/3/26) or School Board (9/9/26) meeting dates*.
Wednesday, September 23, 2026		**Advertise final millage and budget hearing in newspaper for Saturday (within 15 days after 1st Public Hearing).**
Monday, September 28, 2026	**5:01pm**	**2nd Budget Public Hearing and Final Adoption of FY 26/27 Budget (within 2 to 5 days after Ad).** *Note: Date cannot coincide with County (9/15/26) meeting date*.
Thursday, October 1, 2026		Submit resolution/ordinance adopting final millage rate to Property Appraiser, Tax Collector, and Department of Revenue within 3 days of adopting final millage rate.
Tuesday, October 20, 2026		Submit completed TRIM package to DOR within 30 calendar days following adopting final millage rate with Form DR-487, Certificate of Compliance.

BRIEF EXPLANATION OF FUNDS

In accordance with generally accepted governmental accounting, auditing, and financial reporting principles, this document is organized by budgeted funds in the following manner.

GENERAL FUND

The General Fund is the primary operating fund of the Town. The fund accounts for all financial transactions not accounted for in another fund. Revenue is derived primarily from property taxes, state and federal distributions and other intergovernmental revenue.

ENTERPRISE FUND

The Enterprise Fund report operations that provide services primarily to the public which are financed by user charges, or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes.

Utilities Fund (400) - accounts for the construction, operation and maintenance of the Water, Distribution, and Sewer Department.

SPECIAL REVENUE FUNDS

These funds account for specific governmental revenue (other than special assessments and major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Library Fund (101) - accounts for the operations of the Library on Point Manalapan.

CAPITAL IMPROVEMENT PROJECT FUNDS (NEW)

These funds account for the acquisition or construction of major capital facilities other than those financed by proprietary fund operations and special assessments. General Government CIP (302) and Utility Projects CIP (402)

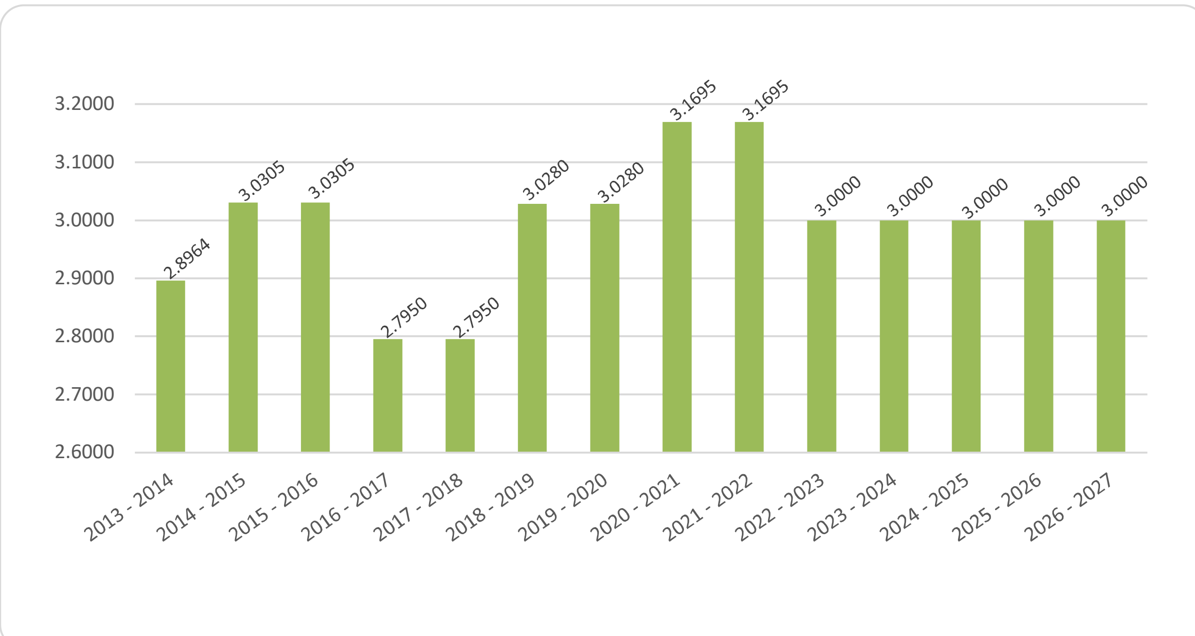
BUDGET SUMMARY
TOWN OF MANALAPAN - FISCAL YEAR 2026-2027

Millage Per $1000
General Fund 3.000

	GENERAL FUND	LIBRARY FUND	GENERAL GOV'T CIP FUND	UTILITY FUND	UTILITY CIP FUND	TOTAL BUDGET
TAXES:						
Ad Valorem Taxes	7,493,236					7,493,236
Sales and Use Taxes	99,000					99,000
Franchise Taxes	130,000					130,000
Utility Service Taxes	305,000					305,000
Business Tax and Permits	1,220,000					1,220,000
Intergovernmental Revenue	33,936		51,654			85,590
Charges for Services	15,000	7,000		3,480,920		3,502,920
Fines and Forfeitures	9,738					9,738
Interest	265,000		11,375	78,650	38,500	393,525
Miscellaneous Revenue	90,500					90,500
Other Financing Sources	80,000	5,000				85,000
Interfund Transfer In		30,000	605,000		1,139,000	1,774,000
Fund Balance/Reserves/Net Assets	0	43,992	-151,997	553,355	-112,500	332,850
TOTAL REVENUES/SOURCES	**$9,741,410**	**$85,992**	**$516,032**	**$4,112,925**	**$1,065,000**	**$15,521,359**
EXPENDITURES/USES:						
Legislative	106,500					106,500
Finance & Administration	1,445,441					1,445,441
Information Technology	313,952					313,952
Public Safety						
Police Department	3,871,317					3,871,317
Fire/Rescue	2,206,602					2,206,602
Physical Environment:						
Building, Planning & Zoning	906,749					906,749
Emergency/Disaster	10,000					10,000
Sanitation	55,344					55,344
Facilities & Grounds Maintenance	182,705					182,705
Transportation/Streets	7,800					7,800
Library		85,992				85,992
Interfund Transfer Out						
Utility						
Water				2,147,990		2,147,990
Waste Water				465,271		465,271
Distribution				360,664		360,664
Capital Equipment & Improvements			516,032		1,065,000	1,581,032
Reserves/Transfers	635,000			1,139,000		1,774,000
TOTAL EXPENDITURES/USES	**$9,741,410**	**$85,992**	**$516,032**	**$4,112,925**	**$1,065,000**	**$15,521,359**

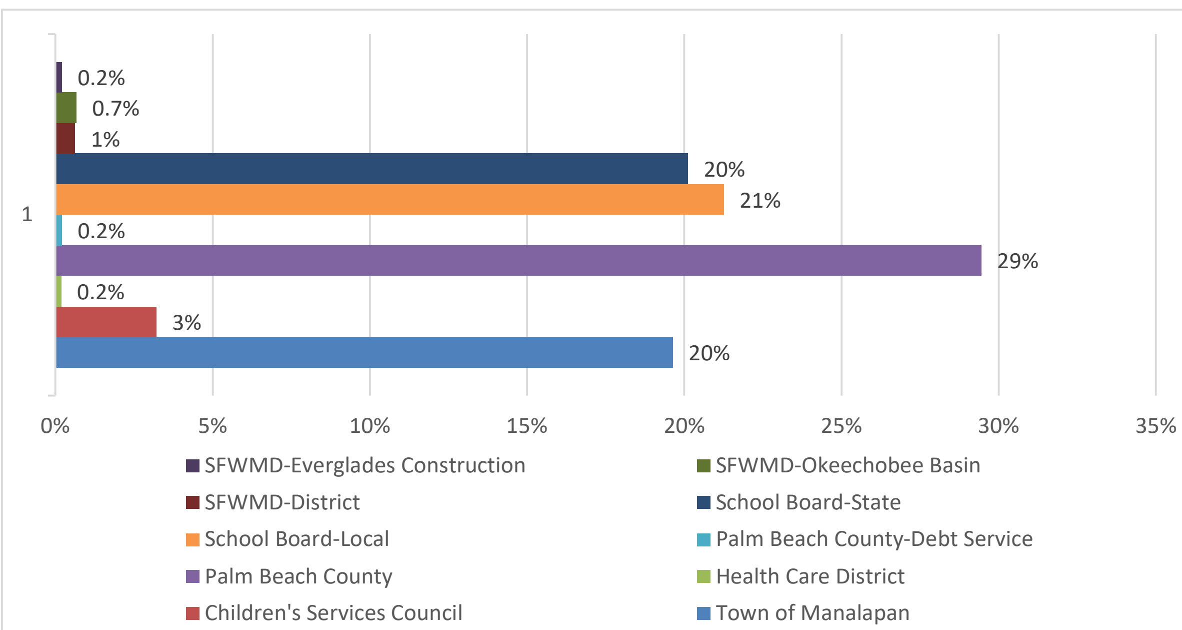
Adopted Millage Rate History

Fiscal Year	Millage Rate
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
2026 - 2027	**3.0000**



Impact on Taxpayer
Home Taxable Value of $10,000,000

Ad Valorem Taxes	Adopted Millage		FY 2026-27 Amount of Tax	% of Total Tax Bill
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		$	205.00	0.1%
Total Tax Bill		**$**	**152,803.00**	**100.00%**



SUMMARY OF OUTSTANDING DEBT & DEBT SERVICE

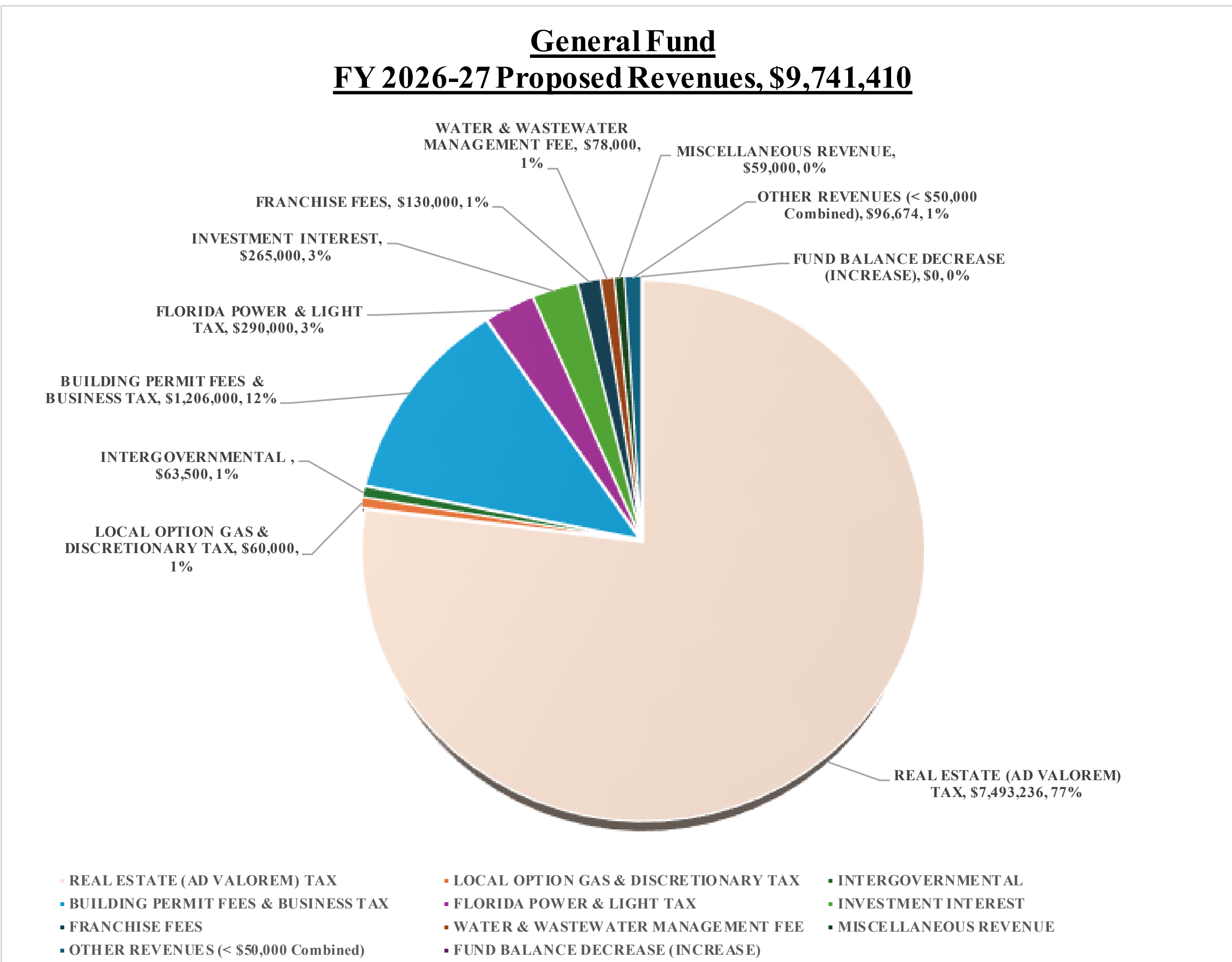
Description	Debt Outstanding at September 30, 2026	Security	Fiscal Year of Retirement	FY 2026-2027 Principal (Mar. 1)	FY 2026-2027 Interest (Mar. 1)	FY 2026-2027 Interest (Sept. 1)	FY 2026-2027 Debt Service	Interest Rate
Business-Type Activities								
Revenue Debt:							$ -	
$3,718,889 Utility System Revenue BB&T Revenue Note, Series 2008	$ 660,084	Utility Net Revenues	2028	$ 253,982	$ 15,248	$ 12,348	$ 281,578	4.62%
Total Town Bond Debt	**$ 660,084**			**$ 253,982**	**$ 15,248**	**$ 12,348**	**$ 281,578**	

GENERAL FUND

The General Fund is the primary operating fund of the Town. The fund accounts for all financial transactions not accounted for in another fund. Revenue is derived primarily from property taxes, state and federal distributions and other intergovernmental revenue.

GENERAL GOVERNMENT REVENUE SYNOPSIS

The FY 2026-27 anticipated General Fund operating revenues are **$9,741,410**. Of this, **$7,493,236** is derived from Ad Valorem taxes. The Ad Valorem tax represents 76.9% of the Town's operating revenues. The budget anticipates the millage rate to remain at **3.0000**. The Town's property values increased by 6.94% this year. Business tax and permit fees are the Town's second largest revenue source, which represents 12.4% of the operating revenues.



GL Number	Revenue Description	FY 23-24 YTD Activity	FY 24-25 YTD Activity	FY 25-26 Amended Revenues	FY 25-26 Activity thru August 26	FY 26-27 Proposed Budget
Fund: 100 GENERAL						
Department: 310 REAL ESTATE TAXES						
100-310-431100	REAL ESTATE TAX	6,190,795	6,517,834	7,022,302	7,005,138	7,493,236
Total Department 310:		**6,190,795**	**6,517,834**	**7,022,302**	**7,005,138**	**7,493,236**
Department: 312 LOCAL OPTION, USE, & FUEL TAXES						
100-312-431240	LOCAL OPTION GAS TAX	18,776	18,803	22,000	15,435	20,000
100-312-431260	DISCRETIONARY 1% SALES TAX	0	38,710	42,000	14,018	40,000
Total Department 312:		**18,776**	**57,513**	**64,000**	**29,453**	**60,000**
Department: 314 UTILITY SERVICES TAXES						
100-314-431410	FLORIDA POWER & LIGHT TAX	276,839	285,385	280,000	210,149	290,000
100-314-431440	GAS UTILITY TAX	12,432	12,643	14,562	13,610	15,000
Total Department 314:		**289,271**	**298,028**	**294,562**	**223,759**	**305,000**
Department: 315 COMMUNICATION SERVICES TAXES						
100-315-431510	LOCAL COMMUNICATIONS SERVICE	10,789	11,265	15,000	9,938	14,000
Total Department 315:		**10,789**	**11,265**	**15,000**	**9,938**	**14,000**
Department: 320 LICENSES & PERMITS						
100-320-432100	BUSINESS TAX RECEIPTS - TOWN	30,803	29,943	30,000	30,146	30,000
100-320-432101	BUSINESS TAX RECEIPTS - PBC	4,944	0	3,000	1,490	3,000
100-320-432200	BUILDING PERMIT FEES	1,458,494	1,465,159	2,214,157	970,536	1,103,000
100-320-432310	FRANCHISE FEES - ELECTRICITY	36,350	0	0	0	0
100-320-432900	RE-INSPECTION FEES	4,500	7,975	10,000	3,487	5,000
100-320-432901	BUILDING PLAN REVIEW FEES	3,545	6,490	7,500	8,032	0
100-320-432902	ZONING REVIEW FEES	0	0	0	53,875	60,000
100-320-432903	CONTRACTOR REGISTRATION FEES	0	0	0	185	5,000
Total Department 320:		**1,538,636**	**1,509,567**	**2,264,657**	**1,067,751**	**1,206,000**
Department: 323 FRANCHISE FEES						
100-323-323700	FRANCHISE FEES - SOLID WASTE	0	0	0	1,212	3,000
100-323-431340	FRANCHISE FEE - GAS	58,172	48,334	230,000	48,709	75,000
100-323-432310	FRANCHISE FEES - ELECTRICITY	0	36,251	52,000	23,391	52,000
Total Department 323:		**58,172**	**84,585**	**282,000**	**73,311**	**130,000**
Department: 335 STATE SHARED REVENUES						
100-335-433512	STATE REVENUE SHARING	13,724	13,738	12,850	10,264	14,000
100-335-433515	ALCOHOLIC BEVERAGE	2,594	3,031	5,500	5,740	7,000
100-335-433518	HALF CENT SALES TAX	41,986	38,022	30,000	30,836	39,000
100-335-433519	MOTOR FUEL TAX REBATE	685	897	4,500	2,775	3,500
100-335-433520	DISCRETIONARY 1% SALES TAX	42,175	0	0	0	0
Total Department 335:		**101,164**	**55,688**	**52,850**	**49,616**	**63,500**
Department: 337 GRANTS/REIM OTHER LOCAL						
100-337-433724	INTERGOVERNMENTAL MISC GRANT	0	7	500	0	9,436
Total Department 337:		**0**	**7**	**500**	**0**	**9,436**
Department: 350 FINES & FORFEITURES						
100-350-435000	FINES & FORFEITS-TOWN	1,020	81,264	1,000	3,306	1,000
100-350-435001	FINES & FORFEITS-PBC	10,879	6,546	6,235	3,831	6,238
Total Department 350:		**11,899**	**87,810**	**7,235**	**7,137**	**7,238**
Department: 360 MISCELLANEOUS REVENUES						
100-360-369300	SETTLEMENTS	0	51,054	0	3,937	2,500
100-360-436100	INVESTMENT INTEREST	293,353	345,917	45,000	242,467	265,000
100-360-436200	NET INCREASE(DECREASE) IN FV	18,014	(8,113)	0	0	0
100-360-436602	CONTRIBUTIONS	0	0	0	5,500	0
100-360-436603	911 REIMBURSABLE OPERATING COSTS	1,226	3,362	5,500	0	5,500
100-360-436605	CHIEF'S DISCRETIONARY FUND CONTRIBU	18,098	16,028	6,006	38,350	20,000
100-360-436900	MISCELLANEOUS REVENUE	39,058	56,381	65,000	38,345	55,000
100-360-436904	MISCELLANEOUS REVENUES - AD SALES	0	0	0	9,000	4,000
100-360-436909	SALE OF SURPLUS EQUIPMENT	9,200	0	6,000	15,014	6,000
Total Department 360:		**378,949**	**464,629**	**127,506**	**352,613**	**358,000**
Department: 380 OTHER SOURCES						
100-380-434300	REIMBURSEMENT OF EXTRA DUTY	13,588	13,323	15,000	21,005	15,000
100-380-438200	DISPATCH FEE	4,000	4,000	2,000	2,000	2,000
100-380-438201	WATER MANAGEMENT FEE	60,000	78,000	60,000	60,000	60,000
100-380-438202	WASTEWATER ADMIN FEE	16,000	0	18,000	18,000	18,000
Total Department 380:		**93,588**	**95,323**	**95,000**	**101,005**	**95,000**
Department: 384 DEBT PROCEEDS						
100-384-439100	DEBT PROCEEDS	211,731	0	0	0	0
Total Department 384:		**211,731**	**0**	**0**	**0**	**0**
Department: 389 PROPRIETARY NON-OPERATING SOURCES						
100-389-389900	APPROPRIATION FROM RESERVES	0	0	2,900,000	0	0
Total Department 389:		**0**	**0**	**2,900,000**	**0**	**0**
Fund 100 - GENERAL: REVENUES		**8,903,770**	**9,182,248**	**13,125,612**	**8,919,721**	**9,741,410**

GENERAL FUND REVENUE (LINE-ITEM) JUSTIFICATIONS

Ad Valorem Tax: The certified Taxable Value for Manalapan indicates a current gross taxable value (for operating purposes) of $2,588,337,245. This is an increase of 6.94% from the prior year's gross taxable value of $2,420,370,583. The projected revenue for FY 2026-27 is based on a proposed millage rate of **3.0000**. Budgeting 96.5% of the millage rate will generate an estimated **$7,493,236.**

Local Option Gas Tax: The State provided an estimate for budgetary purposes which is a decrease from $22,000 to **$20,000**.

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 - **$290,000, increased by $10,000**
- Gas/propane providers revenues increased to $**15,000**

Local Communications Service Tax: Based on the state's projected revenues, the estimate for next year is **$14,000.**

Business Tax Receipt: This line-item is split between the Town's and the County's revenues. Staff project the Town's revenues to be **$30,000** and the County's to be **$3,000**.

Building Permits: Current projects and future projects planned for FY 2026-27 reflect anticipated revenues of **$1,103,000**.

Other Fees/Permits: This line item is for fees (zoning review and contractor registration) which are excluded from the Business Tax Receipt or Building Permit category. Other examples include fees for variances and other special exceptions. The building staff recommend projected revenues amounting to **$70,000.**

Franchise Fees: This revenue source reflects a decrease from $282,000 in FY 2025-26 to a staff recommended amount of **$130,000**.

State Revenue Sharing: The State provided an estimate for budgetary purposes, which is a slight increase over the prior year to **$14,000**.

Alcoholic Beverage: Based on Town businesses that purchase beverage licenses from the State. Staff recommend a higher projected revenue of $**7,000**.

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 increased from the prior year to **$39,000.**

Motor Fuel Tax Rebate: This Florida State rebate/reimbursement is based on gasoline purchases and is paid quarterly. Management is forecasting a revenue budget of $**3,500**.

Intergovernmental Miscellaneous: The Town will be applying for a Police AED grant, $8,936, plus will receive quarterly revenue sharing from the Solid Waste Authority. Staff projects Inter-governmental in the amount of **$9,436.**

Fines & Forfeitures: Recommend funding **$7,238** for the Town and Palm Beach County fines line item.

Investment Interest: Based on the projected level of undesignated fund balance and future interest rates staff is conservatively projecting revenues of **$265,000**.

Miscellaneous Revenues: excluding interest earnings is projected to be **$55,000**.

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

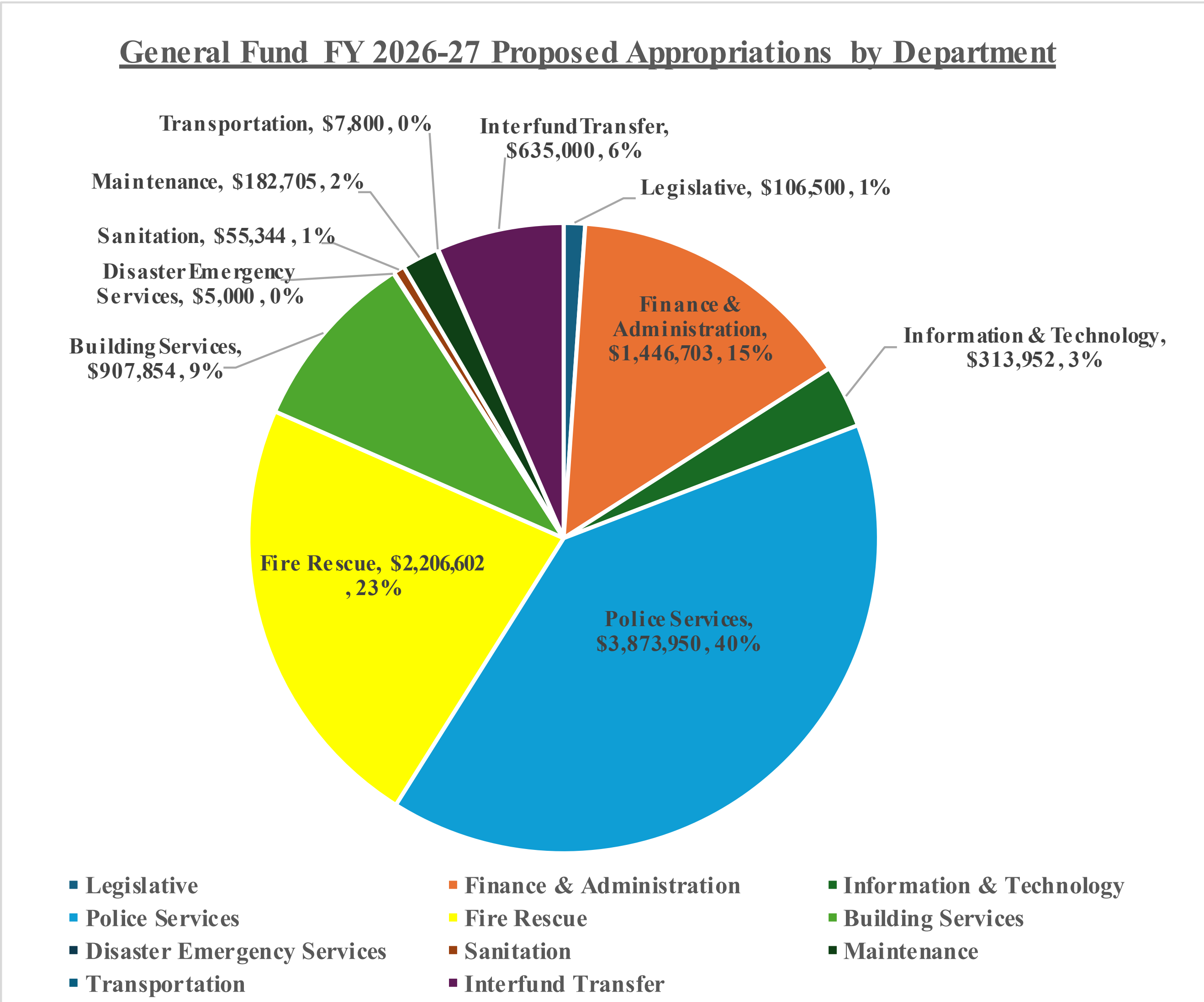
Reimbursement for Police Extra Duty: Revenue anticipated for the contract of police services for FY 2026-27 is **$15,000.**

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. Staff recommend this line item to remain at **$2,000**.

Water Management Fee: We established a fee allocation for rental for office space and equipment use plus an amount toward the Town Manager's salary, Town Clerk's salary, and Maintenance salary for administrative duties and responsibilities that pertain to the Utility Department. The recommended revenue for this line item remains at **$60,000**.

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

GENERAL GOVERNMENT PROPOSED BUDGET SYNOPSIS



COMMISSION/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 spending for services for the fiscal year. The Commission appropriates all funds at the department level.

Department: 511 LEGISLATIVE		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
100-511-533100	PROFESSIONAL SERVICES	0	0	0	0	80,000
100-511-533101	LEGAL SERVICES	4,319	6,063	10,000	10,275	10,000
100-511-533107	LITIGATION COSTS	1,688	0	4,500	170,870	4,500
100-511-534900	MISCELLANEOUS EXPENSE	1,145	0	0	0	2,000
100-511-534999	COMMISSION CONTINGENCY	0	19,867	10,000	4	10,000
Total Department 511:		**7,151**	**25,929**	**24,500**	**181,149**	**106,500**

COMMISSION/LEGISLATIVE – BUDGET JUSTIFICATION

Professional Services: Funds provide for the Beach Consultant and Coastal Engineering Consultant to the Commission. Budget for this item is **$80,000**

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

Litigation Costs: Funds provide for the litigation costs relating to actions taken by the Commission. Budget for this item is recommended at **$4,500**.

Commission Contingency: This line item provides for any unanticipated expenses that develop during the year. Staff recommend a budget of **$10,000.**

FINANCE AND ADMINISTRATIVE 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 submits the annual budget and provides fiscal services to the Town plus provides financial management information to the Commission.

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 and the Architectural 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.

Department: 513 FINANCIAL & ADMINISTRATIVE		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
100-513-511100	EXECUTIVE SALARIES	294,341	206,872	195,000	165,000	235,000
100-513-511200	REGULAR SALARIES	98,298	124,718	347,490	252,417	374,738
100-513-511204	POV OFFSET	0	0	4,800	4,400	5,040
100-513-511400	OVERTIME	0	0	2,000	180	2,000
100-513-511900	EMPLOYEE SERVICE PROGRAM	0	47,284	3,000	1,000	3,000
100-513-512100	FICA/MEDICARE TAXES	28,501	30,647	42,250	32,247	44,029
100-513-512200	RETIREMENT CONTRIBUTION	27,501	30,060	75,000	75,000	108,533
100-513-512300	LIFE, HEALTH & DENTAL INSURANCE	84,640	94,033	152,421	95,072	148,207
100-513-512400	WORKERS' COMPENSATION	330	389	658	658	658
100-513-512600	457/401A MATCH PROGRAM	11,108	6,239	17,500	7,100	18,170
100-513-533100	PROFESSIONAL SERVICES	34,629	93,116	205,000	226,505	130,050
100-513-533101	LEGAL SERVICES	68,244	61,972	50,000	179,919	60,000
100-513-533103	CONSULTING FEES/SOFTWARE SUPPORT	1,784	0	0	0	0
100-513-533110	CODIFICATION	759	0	4,000	1,753	4,250
100-513-533200	ACCOUNTING/AUDIT	24,253	27,750	26,700	25,663	26,700
100-513-534101	POSTAGE	3,825	4,200	7,500	4,283	7,500
100-513-534200	CELL PHONES/PAGERS	1,616	1,374	1,920	2,240	2,880
100-513-534300	ELECTRIC/GAS SERVICE	13,409	15,534	14,520	13,550	14,520
100-513-534400	RENTAL/LEASE	964	836	1,600	1,593	3,650
100-513-534500	INSURANCE	127,498	133,556	180,835	141,078	153,710
100-513-534600	REPAIRS & MAINTENANCE	817	0	1,425	334	1,425
100-513-534601	REPAIRS & MAINT - VEHICLES	8,273	1,133	2,544	2,148	1,000
100-513-534700	PRINTING	1,698	1,750	2,600	2,491	1,060
100-513-534701	NEWSLETTER REPRODUCTION	0	949	4,000	3,843	4,000
100-513-534702	TOWN DIRECTORY	0	434	1,600	0	900
100-513-534800	PROMOTIONAL ACTIVITIES	41	0	200	170	200
100-513-534900	MISCELLANEOUS EXPENSE	5,664	2,277	7,115	2,743	615
100-513-534901	SMALL EQUIPMENT	2,281	5,394	6,500	2,375	5,950
100-513-534902	LEGAL ADS & OTHERS	2,621	4,500	4,500	3,690	4,500
100-513-534912	DONATION EXPENDITURES	0	0	0	613	3,000
100-513-534913	ELECTION COSTS	516	461	22,500	670	25,000
100-513-534917	RECORDS RETENTION & DESTRUCTION	750	1,000	2,250	1,024	1,950
100-513-535100	OFFICE SUPPLIES	5,619	3,722	5,000	2,717	4,800
100-513-535202	UNIFORMS	0	0	3,725	1,868	2,000
100-513-535204	GAS & OIL	0	0	4,200	2,236	2,800
100-513-535401	DUES & SUBSCRIPTIONS	6,188	7,705	7,425	7,439	8,000
100-513-535402	MEETINGS/SCHOOL/CONFERENCES	1,545	8,441	6,500	4,356	11,000
100-513-535403	TRAVEL-MEETINGS/SCHOOLS/CONFERENCE	1,948	1,570	17,975	5,168	15,868
100-513-535404	EDUCATIONAL ASSISTANCE	0	0	16,000	6,000	10,000
100-513-566400	CAPITAL EQUIPMENT	2,314	0	2,500	2,430	0
Total Department 513:		**861,973**	**917,916**	**1,450,753**	**1,281,971**	**1,446,703**

FINANCE AND ADMINISTRATION - BUDGET JUSTIFICATION

Salaries: The 2026-27 budget reflects a 5.25% pay increase for employees as well as recommended salary adjustments from data received from the salary study. Funds provide salaries for: Town Manager, Assistant Town Manager, Town Clerk, Finance Administrator, and Finance Analyst.

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 **$108,533**.

Life, Health, Dental & Vision Insurance: Funds provide for health, dental, vision, disability and life insurance benefits. The Town currently pays 100% of the employees' health coverage cost and contributes 50% to the dependent health coverage costs. The FY2026-27 budget reflects a 15% increase over prior year insurance rates; the budget is **$148,207**.

Workers' Compensation: Funds provide Worker's Compensation insurance for two (2) personnel with a recommended budget of **$658**.

457/401A Match Program: The Commission continues 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 in the amount of **$18,170.**

Professional Services: These funds provide for various projects that require outside consultants such as engineering and planning services. Staff recommend funding be decreased to **$130,050** 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 recommend 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).
- **$40,000** for an accountant to assist with the finance needs
- **$84,000** for a Lobbyist

Legal Services: Funds provide for the legal services of the Town Attorney and other legal services related to personnel matters, etc., the budget for this item is **$60,000**.

Codification: Funding proposed at **$4,250** 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**.

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

Cell Phones: This line item represents cell phone service for four (4) staff at an annual cost of **$2,880.**

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, and 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 **$3,650**.

Vehicle Repairs & Maintenance: Funds provide for oil changes for the Town Manager vehicle. A budget of **$1,000** has been proposed**.**

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 recommended budget is **$1,060.**

Town Directory: This item represents the cost to print the Town directory. Staff recommend a reduced budget of **$900.**

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

Miscellaneous: Funds provide for miscellaneous expenses such as badges, florist expenses, meeting supplies, background screening, etc. Staff recommends funding of **$615**.

Small Equipment: Funds provide for the purchase/replacement of small office furniture or equipment such as a printer, calculator, etc. Staff recommend funding in the amount of **$5,950.**

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

Election Costs: This line item represents the costs related to the elections: voting equipment, poll workers, advertising, etc. Staff recommends funding $**25,000**.

Insurance: Funds cover for insurance premiums for auto, property, general liability, flood and POL insurance. Funding has been increased to **$153,710.**

Records/Retention/Destruction: This line item includes Town-wide shredding services, digitizing services for archive of records project along with miscellaneous supplies. The proposed budget is **$1,950.**

Office Supplies: This item represents all office supplies needed to operate. Staff recommend funding at **$4,800.**

Dues and Subscriptions: Funds provide for memberships to various professional organizations for various 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 **$8,000.**

Meetings/Schools/Conferences: Funds provide for professional development seminars, classes and conferences for various 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 **$11,000.**

Travel Meetings/Schools/Conference: This line item includes all travel, lodging and per diem cost related to meetings/schools and conferences. Staff request funding of **$15,868.**

Educational Assistance: This line-item is for tuition reimbursement with proposed funding of **$10,000.**

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.

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

Department: 519 INFRASTRUCTURE & TECHNOLOGY		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
100-519-533100	PROFESSIONAL SERVICES	1,000	5,000	10,000	0	10,000
100-519-533103	CONSULTING FEES/SOFTWARE SUPPORT	81,223	114,627	160,404	144,261	233,602
100-519-534100	TELEPHONE/DATA LINES	60,212	62,237	60,000	31,180	64,500
100-519-534600	REPAIRS & MAINTENANCE	0	0	1,450	0	1,450
100-519-534700	PRINTING	16	0	0	0	0
100-519-534900	MISCELLANEOUS EXPENSE	0	159	600	0	600
100-519-534901	SMALL EQUIPMENT	4,437	2,773	3,300	1,847	3,300
100-519-535200	OPERATING SUPPLIES	0	53	500	0	500
Total Department 519:		**146,888**	**184,849**	**236,254**	**177,288**	**313,952**

INFORMATION TECHNOLOGY – BUDGET JUSTIFICATION

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: NodeZero managed services computer support $53,040; Axon – In car camera, LPR camera $108,271; CodeRed Annual Support $1,350; annual software maintenance/license fees (BS&A) financial, payroll and accounts payable financial $7,150; Laserfiche $6,100; My Govt Online (MGO) software maintenance/license fees $6,240; Equature Voice Recorder $3,650; BlueBeam Licenses $1,500; Power DMS $5,666; Identisystems $1,225; Motorola radio support $6,000; Office 365 Online $4,080; and Records request portal $5,500. Remaining funds to cover all other miscellaneous technical support, maintenance, and training funds needed throughout the year. Funding is proposed at **$233,602.**

Telephone/Data Line/Wireless: Funds budgeted cover costs for AT&T Fiber Internet service; Ipfone service; Comcast Internet service for camera service, servers, & dispatch; 17 Verizon Air Cards. Funding proposed at **$64,500.**

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 (less than $1,000 per item) and for software/hardware upgrades. Staff recommend funding of **$3,300.**

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.**:

- **C**ommunity – Fostering strong and meaningful partnerships with those we serve
- **A**ccountability – Upholding the highest standards in everything we do
- **R**espect – Treating every individual with dignity and fairness
- **I**ntegrity – Acting with honesty and transparency
- **N**oble Purpose – Serving with dedication and honor
- **G**rowth – 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, three (3) part-time officers, three (3) full-time Community Service Officers (CSO), 2 part-time CSOs; 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.

Department: 521 LAW ENFORCEMENT SERVICES		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
100-521-511200	REGULAR SALARIES	1,023,799	1,223,333	1,708,826	1,478,432	1,692,866
100-521-511201	FUEL STIPEND	20,600	18,833	12,800	7,600	9,600
100-521-511300	DISPATCH SALARIES	323,356	328,160	367,425	283,617	394,062
100-521-511350	P/T POLICE OFFICER SALARIES	295,888	213,971	137,820	72,293	79,250
100-521-511351	CSO SALARIES	0	0	0	0	169,728
100-521-511400	OVERTIME	42,497	53,800	72,000	78,022	37,000
100-521-511401	OVERTIME - HOLIDAY	0	0	0	0	40,642
100-521-511402	OVERTIME - DISPATCH	0	0	0	0	35,000
100-521-511500	INCENTIVE PAY	5,515	7,597	10,000	11,270	13,680
100-521-511501	IN SERVICE TRAINING	11,108	9,649	15,000	16,177	14,995
100-521-511600	EXTRA DUTY PAY	13,370	11,250	6,500	14,138	6,500
100-521-511900	EMPLOYEE SERVICE PROGRAM	4,000	98,750	0	0	0
100-521-512100	FICA/MEDICARE TAXES	129,860	150,602	167,100	150,469	180,294
100-521-512200	RETIREMENT CONTRIBUTION	216,707	231,052	325,000	323,711	382,566
100-521-512300	LIFE, HEALTH & DENTAL INSURANCE	251,876	264,234	688,490	284,034	420,895
100-521-512400	WORKERS' COMPENSATION	63,902	41,038	51,415	51,415	56,160
100-521-512500	UNEMPLOYMENT COMP	0	0	0	3,300	0
100-521-512600	457/401A MATCH PROGRAM	48,049	45,891	67,500	39,382	61,530
100-521-521302	POLICE - PBA DUES	0	0	0	0	3,600
100-521-533101	LEGAL SERVICES	11,129	9,930	11,500	6,225	15,000
100-521-533104	HIRING/PROCESSING FEES	4,278	9,394	6,410	5,018	5,000
100-521-534200	CELL PHONES/PAGERS	2,900	1,655	8,100	1,760	7,320
100-521-534302	GATEHOUSE ELECTRIC	1,352	1,424	2,160	1,280	2,160
100-521-534550	LAW ENFORCEMENT LIABILITY	1,319	27,358	38,140	31,264	41,050
100-521-534600	REPAIRS & MAINTENANCE	2,986	2,031	4,310	2,141	7,820
100-521-534601	REPAIRS & MAINT - VEHICLES	36,753	25,144	38,990	28,542	38,756
100-521-534602	REPAIRS & MAINT - RADIOS	475	0	1,100	845	2,000
100-521-534603	MARINE UNIT OPERATIONS	6,282	7,516	6,735	5,719	5,235
100-521-534604	SECURITY CONTRACT	262,459	187,240	51,340	51,340	0
100-521-534605	REPAIRS & MAINT - GATEHOUSE	1,451	1,102	10,625	1,701	2,125
100-521-534700	PRINTING	0	808	3,300	2,224	3,300
100-521-534800	PROMOTIONAL ACTIVITIES	706	1,020	1,300	1,239	1,300
100-521-534900	MISCELLANEOUS EXPENSE	1,349	5,120	1,200	845	1,200
100-521-534901	SMALL EQUIPMENT	6,871	4,095	22,100	16,047	12,080
100-521-534903	DISCRETIONARY FUND EXPENDITURES	20,865	14,767	2,181	24,634	20,000
100-521-534914	FIRE ARM SUPPLIES	3,646	2,780	4,000	1,939	3,580
100-521-535100	OFFICE SUPPLIES	4,846	3,202	6,000	1,147	3,000
100-521-535202	UNIFORMS	12,194	13,492	16,000	15,899	15,800
100-521-535203	UNIFORM MAINTENANCE	7,113	5,918	5,000	3,054	5,500
100-521-535204	GAS & OIL	25,019	28,932	42,000	47,048	50,000
100-521-535206	INVESTIGATIVE SUPPLIES	551	116	1,100	288	1,100
100-521-535401	DUES & SUBSCRIPTIONS	999	1,588	2,220	1,700	2,220
100-521-535402	MEETINGS/SCHOOL/CONFERENCES	937	4,437	4,500	4,362	4,000
100-521-535403	TRAVEL-MEETINGS/SCHOOLS/CONFERENCE	493	2,723	5,300	2,921	5,000
100-521-535404	EDUCATIONAL ASSISTANCE	0	0	3,400	0	5,000
100-521-535405	$2.00 EDUCATION	500	500	500	0	0
100-521-535406	ANNUAL FITNESS PROGRAM	2,051	1,594	4,900	999	4,900
100-521-566400	CAPITAL EQUIPMENT	47,741	0	2,000	153	0
100-521-566401	CAPITAL EQUIPMENT - VEHICLES	682	0	0	0	0
100-521-583000	GRANTS EXP-VARIOUS	(552)	0	0	(1,179)	8,936
100-521-583001	VEST GRANT	617	8,415	2,200	1,251	2,200
Total Department 521:		**2,918,539**	**3,070,460**	**3,938,487**	**3,074,265**	**3,873,950**

POLICE DEPARTMENT - BUDGET JUSTIFICATION

Salaries: Funds provide for the Police Chief, two (2) Lieutenants, four (4) Sergeants, one (1) Detective; seven (7) full-time officers, three (3) part-time officers, three (3) full-time Community Service Officers (CSO), 2 part-time CSOs; 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 10/01/26. The 2026-27 budget reflects a 5.25% pay increase for employees.

Overtime: Funds provide for overtime pay for all Police and dispatch personnel whose workweek exceeds the mandated hours per work cycle. Overtime pay is used to cover shifts when personnel call out sick, go on vacation or are out of service at training. Proposed budget of **$112,642.**

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 **$13,680**.

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 recommend this line be budgeted at **$14,995**.

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 of **$9,600**.

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 recommend a budget of **$6,500**.

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 **$382,566**, 17% over the prior year.

Life and Health Insurance: Funding provides for health, dental, vision, disability and life insurance benefits for twenty-three (23) 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 **$420,895**.

Workers' Compensation: Funds provide for the department's portion of Workers' Compensation insurance for all eligible employees. Recommend funding at **$56,160.**

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 of **$61,530.**

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 of **$5,000.**

Cell Phones: This represents the costs associated with department cell phones and officer stipends for cell phones. Funding is proposed at **$7,320**.

Gatehouse Electric: Funding established at **$2,160** which represents costs for electricity to the gatehouse facility.

Law Enforcement Liability Insurance: The premium reflects a Law Enforcement Liability exposure of $5 million. Funding the premium at **$41,050**.

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 **$7,820**.

Vehicle Repair and Maintenance: Funds provide for the repair and maintenance of all Police Department vehicles, an ATV, and a side-by-side golf cart. Staff proposes funding at **$38,756.**

Radios Repair and Maintenance: The proposed budget for this line-item is **$2,000**.

Gatehouse Repair & Maintenance: Funds provide for routine maintenance at the Gatehouse. Staff recommends funding remain at **$2,125**.

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

Promotional Activities: Funds provide for employee awards and recognition throughout the year. The recommended funding remains **$1,300**.

Miscellaneous: Funds provide for various items not included elsewhere in the budget. Staff recommended funding of **$1,200**.

Small Equipment: Funds provide for the purchase of small equipment (less than $1,000 per item), speed measurement handheld device, AR 15 with sight, computer equipment, along with other items for police activities. Staff recommends funding of **$12,080.**

Firearm Supplies: This line item includes firearm maintenance and ammunition costs. Funding is requested for **$3,580.**

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

Uniforms: Funding provides for the purchase of uniforms for Police Department personnel. Staff recommends funding of **$15,800.**

Uniform Maintenance: Funds provide for the dry cleaning and repairs of all Police Department uniforms. Staff recommends funding of **$5,500**.

Gas & Oil: Funds for fuel for all police vehicles. Funding proposed at **$50,000** based on consumption and current fuel costs.

Investigative Supplies: Funding provides for the purchase of crime scene requirements, and crime scene supplies, etc. Staff recommend a budget of **$1,100**.

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 **$4,000.**

Travel Meetings/Schools/Conferences: This line item includes all travel, lodging and per diem cost related to meetings/schools and conferences. Staff recommends funding of **$5,000**.

Annual Fitness Program: This line item incorporates a fitness program for personnel. Participating individuals provide paid gym membership and are reimbursed up to $350. Staff recommends funding of **$4,900.**

Vest Grant: Funding represents 50% reimbursement on the purchase of four (4) bullet resistant vests. **$2,200** has been budgeted.

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.

Department: 522 FIRE RESCUE SERVICES		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
100-522-533406	FIRE RESCUE SERVICES	2,032,264	2,222,066	2,222,066	2,211,482	2,206,602
Total Department 522:		**2,032,264**	**2,222,066**	**2,222,066**	**2,211,482**	**2,206,602**

FIRE/ RESCUE – BUDGET JUSTIFICATION

Fire/Rescue Services: Funds have been budgeted in the amount of **$2,206,602** 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 (this would yield $3,195,294).

The South Palm Beach property value times the MSTU millage rate is being used for FY 2026-27. This reflects no increase from the FY 2025-26 charge due to the decrease in South Palm Beach's property values and the proposed MSTU.

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.

Department: 525 EMERGENCY/DISASTER RELIEF SERVICES		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
100-525-511200	REGULAR SALARIES	0	10,799	0	0	0
100-525-511400	OVERTIME	0	9,621	0	0	0
100-525-512100	FICA/MEDICARE TAXES	0	1,505	0	0	0
100-525-534900	MISCELLANEOUS EXPENSE	0	0	10,000	0	5,000
Total Department 525:		**0**	**21,925**	**10,000**	**0**	**5,000**

BUILDING SERVICES 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, planning 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 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.

Department: 524 BUILDING SERVICES		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
100-524-511200	REGULAR SALARIES	179,710	306,384	412,275	340,809	501,095
100-524-511204	POV OFFSET	0	0	0	0	1,440
100-524-511450	CONTRACT BUILDING OFFICIAL	13,353	12,155	0	0	0
100-524-511900	EMPLOYEE SERVICE PROGRAM	0	6,192	2,000	2,040	0
100-524-512100	FICA/MEDICARE TAXES	13,318	23,187	31,692	25,502	38,543
100-524-512200	RETIREMENT CONTRIBUTION	8,196	8,000	25,000	25,000	65,354
100-524-512300	LIFE, HEALTH & DENTAL INSURANCE	17,064	13,403	135,181	37,289	69,071
100-524-512400	WORKERS' COMPENSATION	138	149	658	658	658
100-524-512500	UNEMPLOYMENT COMP	0	3,300	0	0	0
100-524-512600	457/401A MATCH PROGRAM	0	0	10,000	3,077	7,590
100-524-533100	PROFESSIONAL SERVICES	27,251	41,010	69,640	18,375	43,000
100-524-533101	LEGAL SERVICES	24,596	54,313	45,000	(2,575)	30,000
100-524-533102	INSPECTION SERVICES	36,920	37,055	55,000	41,098	50,000
100-524-533103	CONSULTING FEES/SOFTWARE SUPPORT	4,650	4,804	0	0	0
100-524-533130	PLAN REVIEW SERVICES	0	7,335	60,000	9,810	15,000
100-524-534101	POSTAGE	0	3,000	2,500	1,196	1,200
100-524-534200	CELL PHONES/PAGERS	744	1,155	1,500	1,320	1,296
100-524-534600	REPAIRS & MAINTENANCE	37,943	12,943	40,000	7,088	10,000
100-524-534601	REPAIRS & MAINT - VEHICLES	0	945	3,465	2,654	912
100-524-534603	MARINE UNIT OPERATIONS	0	0	0	0	6,535
100-524-534700	PRINTING	2,162	3,815	3,300	847	1,500
100-524-534900	MISCELLANEOUS EXPENSE	146	41,791	26,500	10,460	30,250
100-524-534901	SMALL EQUIPMENT	0	1,101	3,200	1,380	2,500
100-524-534902	LEGAL ADS & OTHERS	0	0	750	0	500
100-524-534917	RECORDS RETENTION & DESTRUCTION	2,169	0	1,000	1,000	1,000
100-524-535100	OFFICE SUPPLIES	1,797	2,101	2,500	1,214	2,500
100-524-535202	UNIFORMS	0	1,039	1,800	1,506	1,800
100-524-535204	GAS & OIL	0	110	4,200	2,276	5,464
100-524-535401	DUES & SUBSCRIPTIONS	0	863	1,520	365	970
100-524-535402	MEETINGS/SCHOOL/CONFERENCES	25	1,115	7,650	1,461	4,700
100-524-535403	TRAVEL-MEETINGS/SCHOOLS/CONFERENCE	0	1,109	20,250	1,147	14,976
100-524-566400	CAPITAL EQUIPMENT	5,400	17,808	5,825	4,765	0
Total Department 524:		**375,580**	**606,183**	**972,406**	**539,762**	**907,854**

BUILDING SERVICES – BUDGET JUSTIFICATION

Salaries: The 2026-27 budget reflects a 5.25% pay increase for employees as well as recommended salary adjustments from data received from the salary study. Funds provide salaries for: a full-time Building Official; Building Services Admin; percentage of Zoning Admin, a percentage of the Town Clerk's salary, a percentage of the Finance Administrator's salary and a percentage of the Finance 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 **$65,354.**

Life, Health, Dental & Vision Insurance: Funding for health, dental, vision, disability and life insurance benefits is for two (2) full-time and one (1) part-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 **$69,071.**

Workers' Compensation: Workers' Compensation insurance for two (2) personnel. Recommend funding for this line item be **$658.**

Professional Fees: Funding is for contract code enforcement services and consultants as requested by ARCOM. Staff recommends funding **$43,000.**

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 **$50,000.**

Cell Phones: This line item represents the cell phone provided to the Building Department at an annual cost of **$1,296.**

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

Marine Operations: Funds provide for the operation and maintenance of a small boat to facilitate code enforcement from the waterways. Staff recommends funding of **$6,535.**

Printing/Scanning: Funds provide for printing of registrations, permit applications, etc. along with the copying of plans. Staff is continuing the program to have all plans digitized. Staff recommends funding of **$1,500**.

Miscellaneous: Funds provide for various items (plus sending permit fees to the state) not included elsewhere in the budget. Staff recommends funding at **$30,250**.

Small Equipment: Funds provide for the purchase of small equipment (less than $1,000 per item). Staff recommends funding of **$2,500.**

Office Supplies: This item represents all office supplies needed to operate the department. Staff recommends funding **$2,500.**

Dues and Subscriptions: Funding membership to various professional organizations for the Building Official and Building Services Admin for a request of **$970.**

Meetings/Schools/Conferences: Funds provided for professional development and training of personnel. Staff recommends funding of **$4,700.**

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 **$14,976**.

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.

Department: 534 SANITATION		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
100-534-511200	REGULAR SALARIES	105,770	126,016	66,094	48,232	0
100-534-511400	OVERTIME	0	0	62,649	62,649	0
100-534-511900	EMPLOYEE SERVICE PROGRAM	0	5,200	0	0	0
100-534-512100	FICA/MEDICARE TAXES	8,075	10,471	11,800	8,457	0
100-534-512300	LIFE, HEALTH & DENTAL INSURANCE	1,357	100	500	0	0
100-534-512400	WORKERS' COMPENSATION	7,223	7,809	9,755	9,755	0
100-534-534304	SOLID WASTE/DEBRIS	1,187	1,187	56,000	29,531	0
100-534-534400	RENTAL/LEASE	1,350	0	450	0	0
100-534-534601	REPAIRS & MAINT - VEHICLES	10,560	15,323	10,000	2,807	0
100-534-534606	SANITATION SERVICES CONTRACT	0	0	0	0	55,344
100-534-534900	MISCELLANEOUS EXPENSE	250	0	0	0	0
100-534-535202	UNIFORMS	0	0	600	584	0
100-534-535204	GAS & OIL	1,891	1,897	4,500	1,069	0
100-534-536205	BEACH SUPPLIES & TRASH BAGS	2,181	1,708	25,652	2,330	0
100-534-566400	CAPITAL EQUIPMENT	0	0	2,000	0	0
Total Department 534:		**139,843**	**169,712**	**250,000**	**165,414**	**55,344**

SANITATION – BUDGET JUSTIFICATION

Sanitation Services Contract: Funds provide contractual sanitation services for collection on routes for which the annual cost is **$55,344.**

MAINTENANCE DEPARTMENT 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, beach cleanup, and beautification projects along with all cleaning and maintenance supplies.

Department: 539 MAINTENANCE		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
100-539-511200	REGULAR SALARIES	35,245	41,741	49,853	38,349	88,597
100-539-511900	EMPLOYEE SERVICE PROGRAM	0	2,002	0	0	0
100-539-512100	FICA/MEDICARE TAXES	3,318	3,670	4,667	3,581	6,778
100-539-512300	LIFE, HEALTH & DENTAL INSURANCE	8,153	10,906	11,150	9,108	11,050
100-539-512400	WORKERS' COMPENSATION	716	772	1,084	1,084	5,000
100-539-533402	OTHER BUILDING MAINTENANCE	11,386	8,433	12,000	6,513	12,000
100-539-533403	GROUNDS MAINTENANCE	42,135	38,184	38,000	27,276	30,780
100-539-534304	SOLID WASTE/DEBRIS	0	0	0	0	1,500
100-539-534400	RENTAL/LEASE	0	0	0	0	450
100-539-534600	REPAIRS & MAINTENANCE	4,394	0	0	0	15,000
100-539-534601	REPAIRS & MAINT - VEHICLES	0	147	600	210	4,100
100-539-534900	MISCELLANEOUS EXPENSE	1,028	1,548	3,000	728	2,000
100-539-535202	UNIFORMS	0	380	450	358	1,050
100-539-535204	GAS & OIL	0	0	500	252	1,400
100-539-536205	BEACH SUPPLIES & TRASH BAGS	0	0	0	0	3,000
100-539-566400	CAPITAL EQUIPMENT	0	0	71,500	59,448	0
Total Department 539:		**106,374**	**107,784**	**192,804**	**146,907**	**182,705**

MAINTENANCE – BUDGET JUSTIFICATION

Salaries: The 2026-27 budget reflects a 5.25% pay increase for employees. Funds provide salaries for: three (3) part-time employees.

Life and Health Insurance: Funds provide life insurance benefits for one (1) part-time staff member that work approximately 30 hours per week. Recommended funding for this line-item is **$11,050**.

Workers' Compensation: Funding is for Workers' Compensation insurance for three (3) part-time employees. Recommended line item at **$5,000.**

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 of **$30.780.**

Miscellaneous: Funds provide for miscellaneous expenses, budgeted at **$2,000**.

Uniforms: Funding is provided in the amount of **$1,050** for the replacement of uniforms for the maintenance/beach employees.

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.

Department: 541 TRANSPORTATION		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
100-541-534301	STREET LIGHTS	6,416	12,402	7,800	7,928	7,800
100-541-535300	REPAIR/MAINTENANCE-ROADS/SIDEWALKS	355	315	57,000	1,418	0
Total Department 541:		**6,770**	**12,717**	**64,800**	**9,346**	**7,800**

TRANSPORTATION/STREET DEPARTMENT – BUDGET JUSTIFICATION

Street Lighting Electricity: Funding is for electricity for street lighting throughout town. Recommend funding **$7,800** based on historical costs.

CAPITAL PROGRAM OVERVIEW

Prior to FY 2026-27 all capital expenditures and capital project improvements were budgeted in the General Fund. All capital projects have been moved to Fund 302. The Town Manager has provided the Commission with a detailed list of capital equipment needs.

Department: 580 CAPITAL - GENERAL		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
100-580-566400	CAPITAL EQUIPMENT	215,033	80,122	89,500	61,234	0
100-580-566401	CAPITAL EQUIPMENT - VEHICLES	114,970	127,044	389,542	250,584	0
100-580-566402	CAPITAL IMPROVEMENTS	199,232	75,068	317,500	34,555	0
Total Department 580:		**529,235**	**282,235**	**796,542**	**346,373**	**0**

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, Fund 101, or the General Government Capital Improvement Projects, Fund 302, and/or the Utility Fund 400.

Department: 581 INTER-FUND GROUP TRANSFERS OUT		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
100-581-591000	TRANSFER TO LIBRARY FUND	464,000	54,000	67,000	67,000	30,000
100-581-592000	TRANSFER TO UTILITY FUND	0	848,919	0	0	0
100-581-594000	TRANSFER TO GG CIP	0	0	2,900,000	2,900,000	605,000
Total Department 581:		**464,000**	**902,919**	**2,967,000**	**2,967,000**	**635,000**

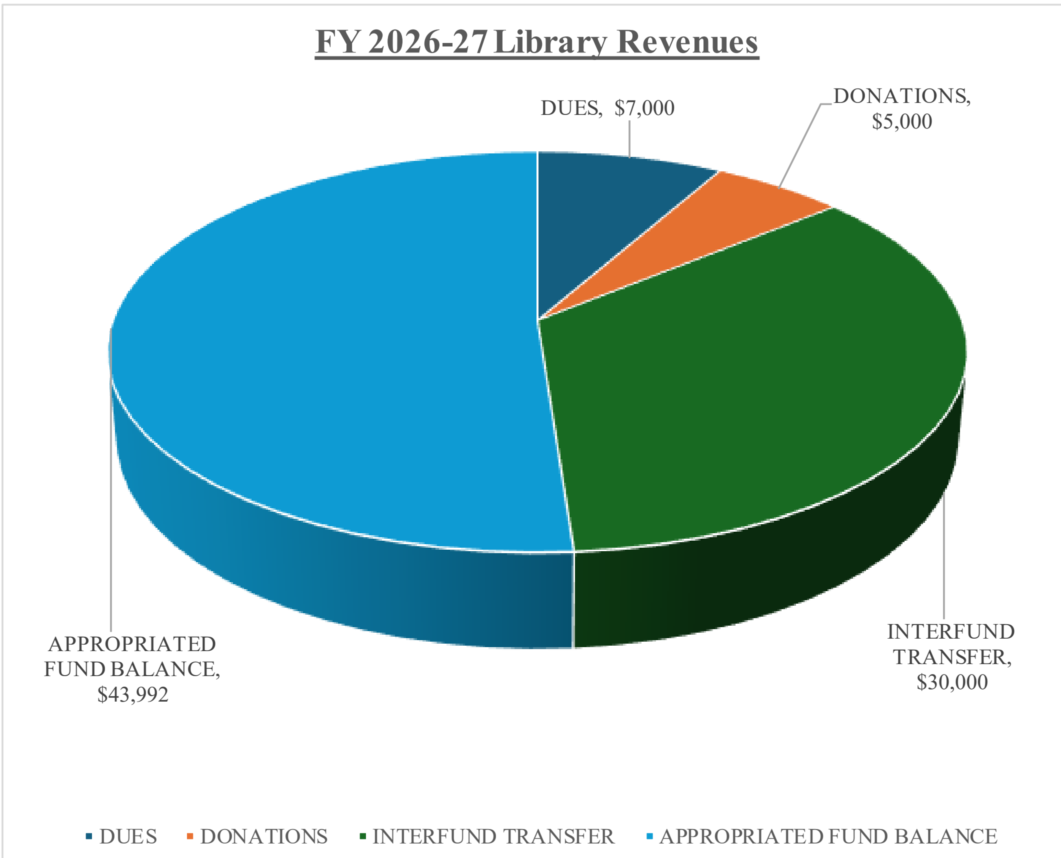
INTERFUND TRANSFER – BUDGET JUSTIFICATION

Interfund Library Transfer: Town recommends funding in the amount of **$30,000** for the Library's operating budget. The Library Volunteers and Library Director plan on continuing to enhance the Lecture Series in 2026-2027.

Interfund Capital Transfer: Staff recommends funding of **$605,000** to fund the General Government Capital Improvement Projects, Fund 302.

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 (Books, DVD, Video, etc.) and services (events, magazines, digital media, etc.). The library exists to meet the informational and recreational reading needs of people of all ages.



GL Number	Revenue Description	FY 23-24 YTD Activity	FY 24-25 YTD Activity	FY 25-26 Amended Revenues	FY 25-26 Activity thru August 26	FY 26-27 Proposed Budget
Fund: 101 LIBRARY						
Department: 347 CULTURE/RECREATION						
101-347-434711	DUES	5,450	5,800	6,500	7,150	7,000
101-347-434712	DONATIONS	104,913	1,845	10,000	4,625	5,000
101-347-436905	COMMUNITY/RECREATION EVENTS	6,705	5,300	14,180	10,232	0
101-347-438100	INTERFUND TRANSFER	54,000	54,000	67,000	67,000	30,000
Total Department 347:		**171,068**	**66,945**	**97,680**	**89,007**	**42,000**
Department: 389 PROPRIETARY NON-OPERATING SOURCES						
101-389-389900	APPROPRIATED FUND BALANCE	0	0	0	0	43,992
Total Department 389:		**0**	**0**	**0**	**0**	**43,992**
Department: 571 LIBRARY						
101-571-436905	COMMUNITY/RECREATION EVENTS	0	(2,520)	0	0	0
Total Department 571:		**0**	**(2,520)**	**0**	**0**	**0**
Fund 101 - LIBRARY: REVENUES		**171,068**	**64,425**	**97,680**	**89,007**	**85,992**

Dues: Based on the number of members in FY 2025-26 and the current membership dues, that were increased to $50 annually for Town residents and $100 for non-residents. Staff projection for FY 2026-27 is **$7,000.**

Donations: Voluntary contributions received over, and above dues, which members and non-members donate to the library annually. Based on historical data, the budget has been established at **$5,000.**

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 FY 2025-26 budget year was $67,000. For FY 2026-27, the budget has been reduced to **$30,000**.

Department: 571 LIBRARY		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
101-571-511200	REGULAR SALARIES	15,340	17,875	23,664	16,212	20,250
101-571-511204	POV OFFSET	0	0	0	0	360
101-571-512100	FICA/MEDICARE TAXES	1,045	1,194	1,810	1,074	1,588
101-571-512200	RETIREMENT CONTRIBUTION	0	0	0	0	3,604
101-571-512300	LIFE, HEALTH & DENTAL INSURANCE	0	0	0	0	5,563
101-571-512400	WORKERS' COMPENSATION	54	58	71	71	71
101-571-512600	457/401A MATCH PROGRAM	0	0	0	0	195
101-571-533103	CONSULTING FEES/SOFTWARE SUPPORT	2,189	2,223	3,180	3,222	3,180
101-571-534100	TELEPHONE/DATA LINES	2,589	3,109	4,380	1,673	3,000
101-571-534101	POSTAGE	0	0	250	0	250
101-571-534200	CELL PHONES/PAGERS	0	0	0	0	144
101-571-534300	ELECTRIC/GAS SERVICE	1,600	1,600	2,000	2,000	2,000
101-571-534304	SOLID WASTE/DEBRIS	434	434	650	457	650
101-571-534600	REPAIRS & MAINTENANCE	11,916	6,218	5,600	5,421	5,250
101-571-534700	PRINTING	0	0	425	235	325
101-571-534800	PROMOTIONAL ACTIVITIES	0	0	0	0	1,020
101-571-534900	MISCELLANEOUS EXPENSE	164	170	250	218	250
101-571-534901	SMALL EQUIPMENT	1,190	666	250	250	250
101-571-534911	LECTURE/COMMUNITY EVENTS	29,903	25,136	43,500	36,149	24,000
101-571-535100	OFFICE SUPPLIES	290	48	150	142	150
101-571-535401	DUES & SUBSCRIPTIONS	10	0	0	0	270
101-571-535410	BOOKS/DVD'S/TAPES	3,844	3,726	5,000	3,273	4,000
101-571-566405	STRAUSS DONATION EXPENDITURES	9,206	4,200	6,500	6,692	9,622
Total Department 571:		**79,774**	**66,657**	**97,680**	**77,089**	**85,992**
Fund 101 - LIBRARY: APPROPRIATIONS		**79,774**	**66,657**	**97,680**	**77,089**	**85,992**

LIBRARY BUDGET JUSTIFICATIONS

Regular Salary: The salary reflects the partial allocation of Library Director position at 12 hours per week. The 2026-27 budget reflects a salary allocation of **$20,250**.

Workers' Compensation: Funds are provided for Workers' Compensation Insurance for the Library Director. Recommend funding for this line item is **$71.**

Consulting Fees/Software Support: This line reflects costs associated with NodeZero for IT support. Funding is 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 is **$3,000.**

Electric Service: This line item represents an amount agreed upon between the Utility Department and the Library. It is a pro-rated amount as the Utility Department pays for the total electric service. The service is tied to one meter and funding is **$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. The proposed budget is **$5,250.**

Miscellaneous: This line item includes costs associated for open house and various other expenses not specifically listed elsewhere in the budget. The proposed budget is **$250.**

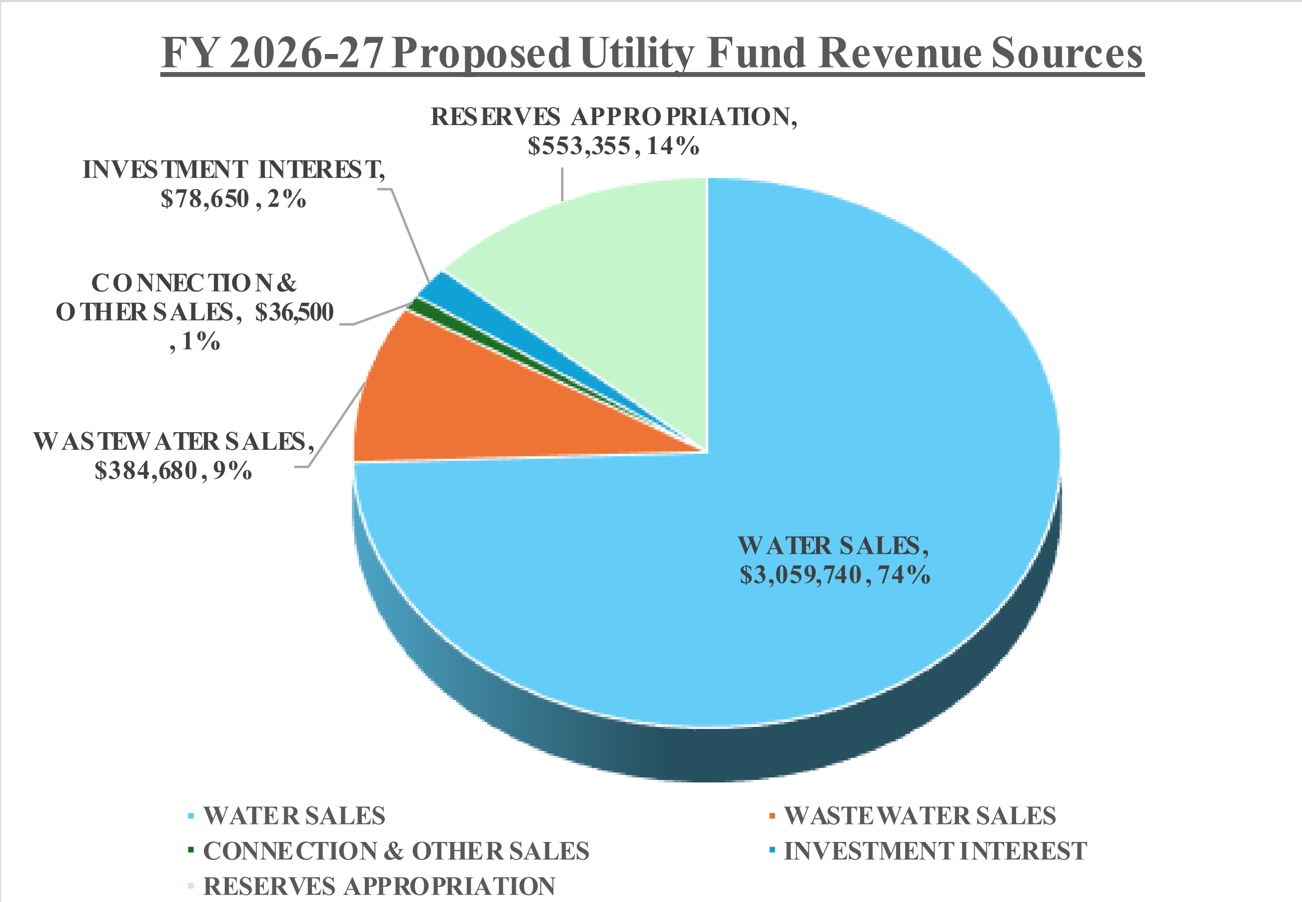
Library Events: This line item will include funding for Open Season Party and recruiting lecturers. The budget for the upcoming year is **$24,000.**

Office Supplies: This **$150** budget will include cover the cost for various office supplies, library cards/keys, book covers, labels, boxes etc.

Books/DVD's/Tapes: This **$4,000** line item provides 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.

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. Operating expenses for the Water Utility System are paid strictly by utility revenue and user charges. This Enterprise Fund accounts for all activities of the Water Utility System. The anticipated revenues levied on the users of its service, and the miscellaneous user charges total $3,480,920. These revenues include charges to the residents and businesses in Manalapan. The Utility budget has been established at **$4,112,925**.



GL Number	Revenue Description	FY 23-24 YTD Activity	FY 24-25 YTD Activity	FY 25-26 Amended Revenues	FY 25-26 Activity thru August 26	FY 26-27 Proposed Budget
Fund: 400 UTILITY						
Department: 337 GRANTS/REIM OTHER LOCAL						
400-337-433722	GRANTS	0	217,650	0	0	0
Total Department 337:		0	217,650	0	0	0
Department: 340 CHARGES FOR SERVICES						
400-340-434303	WATER SALES	1,426,072	1,736,322	2,593,000	2,201,705	3,059,740
400-340-434305	WASTEWATER SALES	152,750	202,986	326,000	322,428	384,680
400-340-434306	CONNECTION CHARGES	525	8,447	10,000	6,762	7,500
400-340-434307	OTHER INCOME - WATER	24,850	37,076	22,000	24,850	23,500
400-340-434308	FIRE MAIN INCOME	0	480	500	480	500
400-340-434310	OTHER INCOME - WW	0	21,091	0	16,220	0
400-340-434311	LATE FEES/PENALTIES	156	6,594	4,250	5,437	5,000
Total Department 340:		1,604,353	2,012,996	2,955,750	2,577,881	3,480,920
Department: 360 MISCELLANEOUS REVENUES						
400-360-436100	INVESTMENT INTEREST	176,726	107,920	15,795	93,427	75,000
400-360-436101	INTEREST INCOME #2	53	46	50	34	50
400-360-436102	INTEREST INCOME #3	2,109	1,835	15	1,364	1,500
400-360-436103	INTEREST INCOME #4	3,301	2,872	1,500	2,134	2,100
400-360-436400	GAIN/(LOSS) ON DISPOSAL OF FIXED ASSI	(61,717)	0	0	0	0
Total Department 360:		120,473	112,673	17,360	96,959	78,650
Department: 380 OTHER SOURCES						
400-380-438100	INTERFUND TRANSFER	410,000	0	0	0	0
400-380-438990	OTHER NON OPERATING SOURC	0	1,824	1,002,065	150	0
Total Department 380:		410,000	1,824	1,002,065	150	0
Department: 389 PROPRIETARY NON-OPERATING SOURCES						
400-389-389900	APPROPRIATION FROM RESERVES	0	0	4,411,068	0	553,355
400-389-389901	PRIOR YEAR CARRY OVER	0	0	350,343	0	0
Total Department 389:		0	0	4,761,411	0	553,355
Department: 581 INTER-FUND GROUP TRANSFERS OUT						
400-581-438100	INTERFUND TRANSFER	0	848,919	0	0	0
Total Department 581:		0	848,919	0	0	0
Fund 400 - UTILITY: REVENUES		2,134,826	3,194,062	8,736,586	2,674,991	4,112,925
Fund 400 - UTILITY: TOTAL ESTIMATED REVENUES		2,134,826	3,194,062	8,736,586	2,674,991	4,112,925

Water Sales: Sales estimates are based on the proposed rate increase of 18% provided by the Water Rate Study completed in FY 2025. Estimated water sales revenue to be **$3,059,740**.

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 **$384,680**.

Connection Charges: These are charges for the installation of water meters due to growth and construction, with projected revenues of **$7,500**.

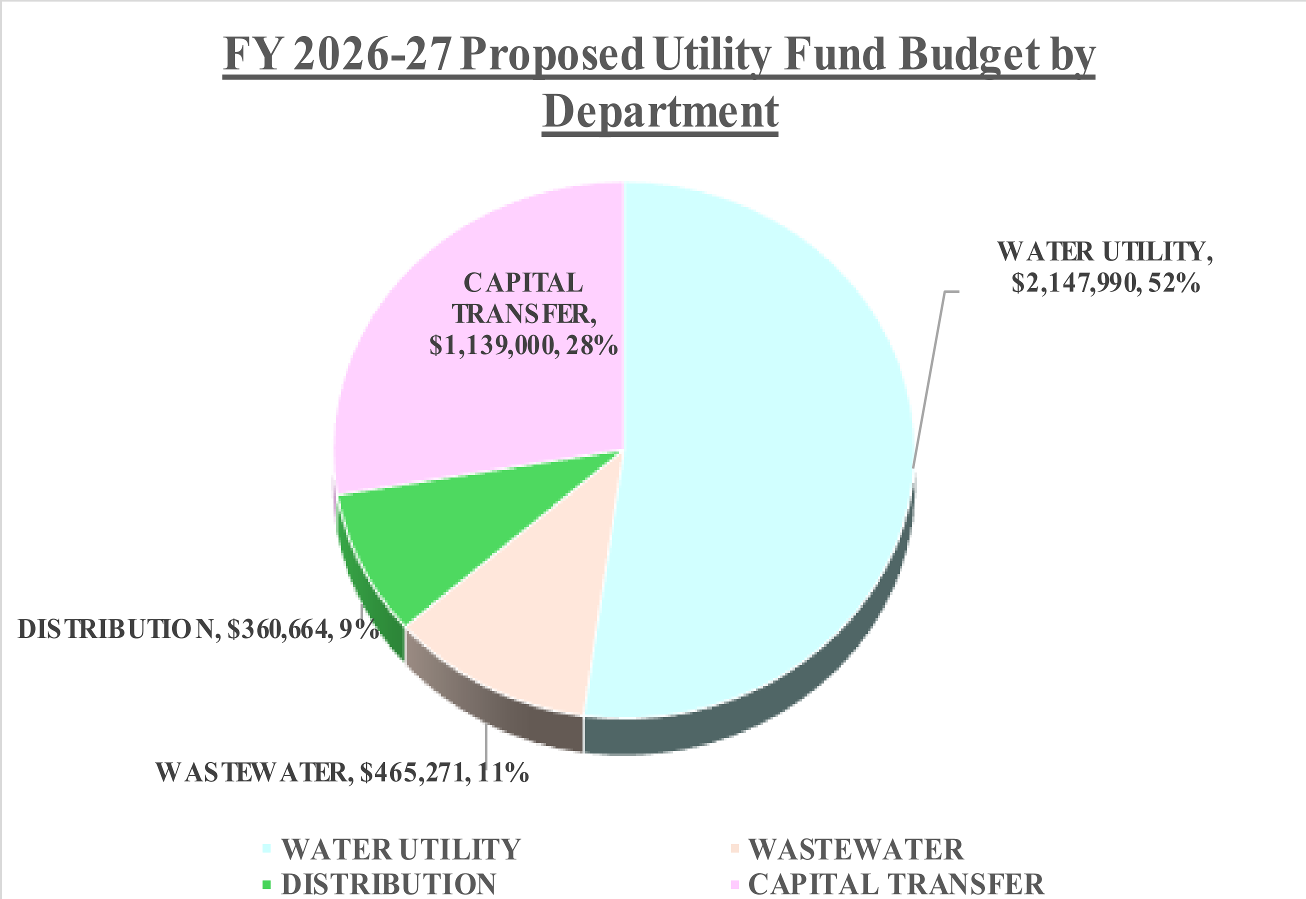
Other Income: Revenue includes repairs out of the ordinary where customers must pay. (Temporary turn-offs and turn-ons, negligent destruction of Town property, backflow inspection services, estoppel fees, etc.). This line item is projected at **$23,500**.

Fire Main: Revenues are based on annual charges to commercial customers for their fire main – projected at **$500.**

Late Fees/Penalties: Line item produced by Utility billing system for delinquent payments. Staff anticipating revenues of **$5,000**.

Interest: Interest generated by our renewal and replacement account balances. These funds will be used for the replacement of water lines, refurbishment of tanks, and water plant upgrades. Based on the projected level of reserves for next fiscal year and the current interest rate, interest revenues projected to be **$75,000**. Interest from all interest-bearing accounts positively affects the formula used in projecting future balances.

Other Non-Operating Sources and Reserves: Funding in the amount of $**553,355** from reserves will support Utility capital improvement projects.


FY 2026-27 Proposed Utility Fund Budget by Department
WATER UTILITY, $2,147,990, 52%
CAPITAL TRANSFER, $1,139,000, 28%
DISTRIBUTION, $360,664, 9%
WASTEWATER, $465,271, 11%
WATER UTILITY
WASTEWATER
DISTRIBUTION
CAPITAL TRANSFER

WATER DEPARTMENT EXPENSE SYNOPSIS - 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.

Department: 533 WATER UTILITY SERVICES		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
400-533-511200	REGULAR SALARIES	465,663	496,210	534,612	460,533	416,382
400-533-511204	POV OFFSET	0	0	0	0	360
400-533-511400	OVERTIME	18,808	13,155	3,000	16,552	10,000
400-533-511401	OVERTIME - HOLIDAY	0	0	0	0	4,620
400-533-511900	EMPLOYEE SERVICE PROGRAM	6,000	22,866	5,000	4,000	8,000
400-533-512100	FICA/MEDICARE TAXES	38,374	40,860	41,510	36,549	32,152
400-533-512200	RETIREMENT CONTRIBUTION	62,524	66,663	92,061	77,069	65,409
400-533-512210	PENSION EXPENSE-GASB68	(36,478)	0	0	0	0
400-533-512300	LIFE, HEALTH & DENTAL INSURANCE	86,636	85,745	135,065	78,558	86,476
400-533-512310	OPEB EXPENSE - GASB75	(3,049)	0	0	0	0
400-533-512400	WORKERS' COMPENSATION	13,808	13,373	12,380	12,380	12,380
400-533-512600	457/401A MATCH PROGRAM	13,358	19,713	25,000	18,358	13,645
400-533-533100	PROFESSIONAL SERVICES	71,149	107,782	562,640	43,893	160,000
400-533-533101	LEGAL SERVICES	5,290	10,690	7,500	1,781	4,000
400-533-533103	CONSULTING FEES/SOFTWARE SUPPORT	29,565	28,823	32,460	26,215	25,000
400-533-533200	ACCOUNTING/AUDIT	21,818	12,000	12,700	10,988	12,700
400-533-533401	LAB TESTING FEES	30,262	32,519	47,265	21,868	42,511
400-533-533402	OTHER BUILDING MAINTENANCE	700	0	0	0	0
400-533-534100	TELEPHONE/DATA LINES	15,913	16,873	28,000	16,385	26,640
400-533-534101	POSTAGE	3,401	2,750	3,780	1,436	2,500
400-533-534200	CELL PHONES/PAGERS	2,754	3,294	3,612	2,849	3,552
400-533-534300	ELECTRIC/GAS SERVICE	155,490	162,552	169,800	136,541	185,040
400-533-534304	SOLID WASTE/DEBRIS	4,660	6,566	11,275	5,728	8,175
400-533-534400	RENTAL/LEASE	1,218	1,044	2,315	1,509	2,315
400-533-534500	INSURANCE	147,543	149,625	219,240	153,888	252,126
400-533-534600	REPAIRS & MAINTENANCE	54,544	41,661	48,600	44,448	46,735
400-533-534601	REPAIRS & MAINT - VEHICLES	7,502	6,278	8,920	8,472	10,920
400-533-534700	PRINTING	3,530	2,411	4,500	1,646	3,500
400-533-534800	PROMOTIONAL ACTIVITIES	0	0	250	139	250
400-533-534900	MISCELLANEOUS EXPENSE	1,230	1,051	2,000	975	2,000
400-533-534901	SMALL EQUIPMENT	2,208	3,764	26,630	15,125	15,200
400-533-534902	LEGAL ADS & OTHERS	0	1,388	3,000	160	3,000
400-533-534904	DISPATCH FEE	4,000	0	0	0	0
400-533-534905	WATER MANAGEMENT FEE	60,000	60,000	60,000	60,000	60,000
400-533-535100	OFFICE SUPPLIES	1,966	1,384	3,200	399	2,000
400-533-535200	OPERATING SUPPLIES	28,408	16,642	54,125	16,572	21,000
400-533-535201	CHEMICALS	176,777	202,109	170,000	138,494	180,072
400-533-535202	UNIFORMS	3,370	3,013	5,050	2,329	3,800
400-533-535204	GAS & OIL	30,054	22,089	37,950	12,344	25,950
400-533-535401	DUES & SUBSCRIPTIONS	9,070	8,313	14,000	7,329	14,000
400-533-535402	MEETINGS/SCHOOL/CONFERENCES	674	1,528	3,650	0	3,650
400-533-535403	TRAVEL-MEETINGS/SCHOOLS/CONFERENCE	139	1,298	2,640	0	2,640
400-533-535900	DEPRECIATION	495,385	0	0	0	0
400-533-563000	RENEWAL & REPLACEMENT	31,214	150,376	417,500	165,274	97,710
400-533-566400	CAPITAL EQUIPMENT	16,216	0	0	0	0
400-533-573000	STATE LOAN REPAYMENT	65,002	49,976	281,580	281,578	281,580
Total Department 533:		**2,146,694**	**1,866,387**	**3,092,810**	**1,882,363**	**2,147,990**

UTILITY WATER DEPARTMENT BUDGET JUSTIFICATIONS

Regular Salaries: The 2026-27 budget reflects a 5.25% pay increase 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, three (3) full-time operators, one (1) full-time lead operator, four (4) part-time operators and a percentage of the Finance Administrator's salary, and the Finance 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. The proposed budget is **$10,000.**

Employee Service Award: This program awards employees for their longevity of service to the Town. The program recognizes both full and part-time employees for their dedication and many years of service. The proposed budget is **$8,000.**

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. The proposed budget is funded at **$65,409**.

Life & Health Insurance: Funds provide health, dental and life insurance benefits for five (5) employees. The Town currently pays 100% of the employees' health coverage cost and contributes 50% to the dependent health coverage costs. The proposed budget is **$86,476.**

Workers' Compensation: Funds provide Workers' Compensation insurance for all personnel. The proposed budget is **$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. The proposed budget is **$13,645.**

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. The proposed budget is **$160,000.**

Legal Services: Funds provide for legal services of the Town Attorney and other legal services related to personnel matters, etc. Bond counsel will be used to evaluate the funding options for infrastructure improvements being considered. The proposed budget is **$4,000**.

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. The proposed budget is **$25,000**.

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. The proposed budget is **$42,511.**

Telephone/Data Line: Funds budgeted cover proportionate costs for AT&T telephone. Budget level requested at **$26,640.**

Postage: As a result of increased postage costs, the budget has been increased to **$2,500** to cover the cost of mailing monthly billings, annual CCR mailings, federal express costs, etc.

Cell Phone: This includes cell phones for five (5) employees. Funding requested at **$3,552.**

Electric Service: This line item has been estimated based on consumption in 2025-26. The proposed budget is **$185,040.**

Solid Waste Fees/Misc.: Fees represent the dumpster rental at the plant along with annual disposal fees cost. The proposed budget is **$8,175.**

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 insurance premiums for auto, property, general liability, and POL insurance. Funding is proposed at **$252,126**.

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 **$46,735.**

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 **$10,920.**

Printing: Funding for the printing of water bills, envelopes and the CCR report. Proposed funding be increased to **$3,500.**

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. The proposed budget is **$15,200**.

Legal Ads & Others: Advertising of ordinances, resolutions, and employment. The proposed budget is **$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 because of operating a Utility Department. Staff recommend keeping the budget at **$60,000**.

Office Supplies: This represents all office supplies needed to operate the department. The upcoming office supplies budget will be **$2,000.**

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, paper goods, and Home Depot purchases. The budget will be **$21,000**.

Chemicals: This account reflects the costs of all chemicals necessary in the operation of the plant. These chemicals may include sulfuric acid, caustic soda, zinc orthophosphate, bulk chlorine, ammonia sulfate and antiscalants. Staff recommend budget reduction to **$180,072.**

Uniforms: Uniforms for all employees. Funding proposed at **$3,800**.

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. Also needed is diesel fuel for the plant generator and equipment. Funding decreased to **$25,950** 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, and technical papers. Staff recommend a proposed budget of **$14,000.**

Meeting/Schools/Conferences: Funds provide for professional development seminars, classes, licensing, and conferences. The proposed budget is **$3,650.**

Travel Meetings/Schools/Conference: This budget item includes all travel, lodging and per diem costs related to meetings/schools and conferences. The proposed budget is **$2,640.**

Renewal & Replacement: This line item is for equipment repairs and replacements; RO Trane replacements/upgrades; rehab clear well transfer pump; RO well abandonment; filter & clear well bldg. pipe refurbishment. The proposed budget is **$97,710.**

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

WASTEWATER DEPARTMENT EXPENSE SYNOPSIS - This department maintains the operation of the lift station which includes repairs to the pumps and piping in and around the lift station and A1A location.

Department: 535 SEWER/WASTEWATER SERVICES		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
400-535-511200	REGULAR SALARIES	16,838	31,030	23,008	1,293	46,201
400-535-511400	OVERTIME	1,022	130	10,000	0	5,000
400-535-511401	OVERTIME - HOLIDAY	0	0	0	0	770
400-535-512100	FICA/MEDICARE TAXES	1,335	2,341	1,760	99	3,564
400-535-512200	RETIREMENT CONTRIBUTION	3,260	3,475	4,500	4,500	8,243
400-535-512300	LIFE, HEALTH & DENTAL INSURANCE	0	0	0	0	12,004
400-535-512600	457/401A MATCH PROGRAM	0	0	0	0	2,250
400-535-533100	PROFESSIONAL SERVICES	87,316	261,021	135,000	45,365	85,000
400-535-533101	LEGAL SERVICES	0	1,850	80,000	0	25,000
400-535-533200	ACCOUNTING/AUDIT	2,495	3,500	3,400	1,000	3,400
400-535-534200	CELL PHONES/PAGERS	0	0	0	0	384
400-535-534300	ELECTRIC/GAS SERVICE	1,259	1,604	3,000	877	3,000
400-535-534309	LAKE WORTH UTILITIES	147,053	130,018	172,255	92,847	172,255
400-535-534600	REPAIRS & MAINTENANCE	82,577	12,989	14,000	2,450	50,200
400-535-534906	WASTEWATER MANAGEMENT FEE	16,000	18,000	18,000	18,000	18,000
400-535-563000	RENEWAL & REPLACEMENT	0	5,503	42,500	17,650	30,000
Total Department 535:		**359,155**	**471,462**	**507,423**	**184,081**	**465,271**

WASTEWATER DEPARTMENT BUDGET JUSTIFICATIONS

Salaries: The 2026-27 budget reflects a 5.25% pay increase for employees as well as recommended salary adjustments from data received from the salary study. Funds provide a 10% allocation of salaries for one (1) Utility Director, four (4) full-time operators and a percentage of the Finance Administrator’s salary, and the Finance 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 **$8,243.**

Professional Fees: These funds provide for projects that require outside consultants such as engineering services, planning services, feasibility studies, etc. Funding recommended at **$85,000.**

Legal Services: Funds provide for legal services of the Town Attorney, budgeted at **$25,000.**

Accounting/Audit Fee: Funds provide for the Utility Fund portion of the Annual Audit. Remaining funds provide additional accounting services/professional advice outside of the annual audit; at a total budget of **$3,400.**

Electric Service: The line item covers the cost of providing electric service to the lift station, with a budget of **$3,000.**

Lake Worth Utilities: Charges for this service vary from year to year. O&M charges calculated on a per gallon charge basis, as well as a pass-through charges based on allocation. Budget proposed at **$172,255.**

Repairs & Maintenance: General maintenance to lift station, Roto-Rooter, pipe maintenance, some valve replacement, and general painting. Budget proposed at **$50,200**.

Sewer Administration Fee: Management fee to cover costs associated with management staff, office space, and equipment. Budget proposed at **$18,000**.

Renewal & Replacement: This is a capital outlay account and to primarily address unexpected repairs and replacements, piping replacements in and around the lift station, and long-term renewal funding. Budget proposed at **$30,000**.

DISTRIBUTION DEPARTMENT EXPENSE SYNOPSIS - This department maintains field operations which includes repairs to water breaks, fire hydrants, and maintenance of the system.

Department: 536 DISTRIBUTION		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
400-536-511200	REGULAR SALARIES	0	28,162	40,566	34,959	149,380
400-536-511400	OVERTIME	0	0	7,000	0	2,000
400-536-511401	OVERTIME - HOLIDAY	0	0	0	0	2,310
400-536-512100	FICA/MEDICARE TAXES	0	2,070	3,639	2,532	11,530
400-536-512200	RETIREMENT CONTRIBUTION	0	0	0	0	26,590
400-536-512300	LIFE, HEALTH & DENTAL INSURANCE	0	0	0	0	36,520
400-536-512400	WORKERS' COMPENSATION	0	1,462	1,376	1,376	1,376
400-536-512600	457/401A MATCH PROGRAM	0	0	0	0	8,250
400-536-533100	PROFESSIONAL SERVICES	0	0	30,000	0	30,000
400-536-534200	CELL PHONES/PAGERS	0	0	0	0	1,344
400-536-534400	RENTAL/LEASE	0	274	2,900	650	2,900
400-536-534600	REPAIRS & MAINTENANCE	0	5,132	32,000	13,565	32,000
400-536-534601	REPAIRS & MAINT - VEHICLES	0	0	7,864	0	7,864
400-536-534900	MISCELLANEOUS EXPENSE	0	140	500	0	500
400-536-534901	SMALL EQUIPMENT	0	275	1,250	873	9,850
400-536-534904	DISPATCH FEE	0	4,000	2,000	2,000	2,000
400-536-535200	OPERATING SUPPLIES	0	5,412	5,800	5,752	7,500
400-536-535202	UNIFORMS	0	112	750	0	750
400-536-535204	GAS & OIL	0	0	1,800	1,979	3,000
400-536-563000	RENEWAL & REPLACEMENT	0	19,326	32,000	4,288	25,000
400-536-566402	CAPITAL IMPROVEMENTS	41,702	0	0	0	0
Total Department 536:		**41,702**	**66,365**	**169,445**	**67,974**	**360,664**

DISTRIBUTION DEPARTMENT BUDGET JUSTIFICATIONS

Salaries: The 2026-27 budget reflects a 5.25% pay increase for employees. Funds provide for a 50% split of the salary 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. Budget proposed at **$2,000**.

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

Repairs & Maintenance: General maintenance to distribution lines, fire hydrants, pipe maintenance, valve replacement, and general painting. Budget proposed 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. Budget proposed at **$7,500**.

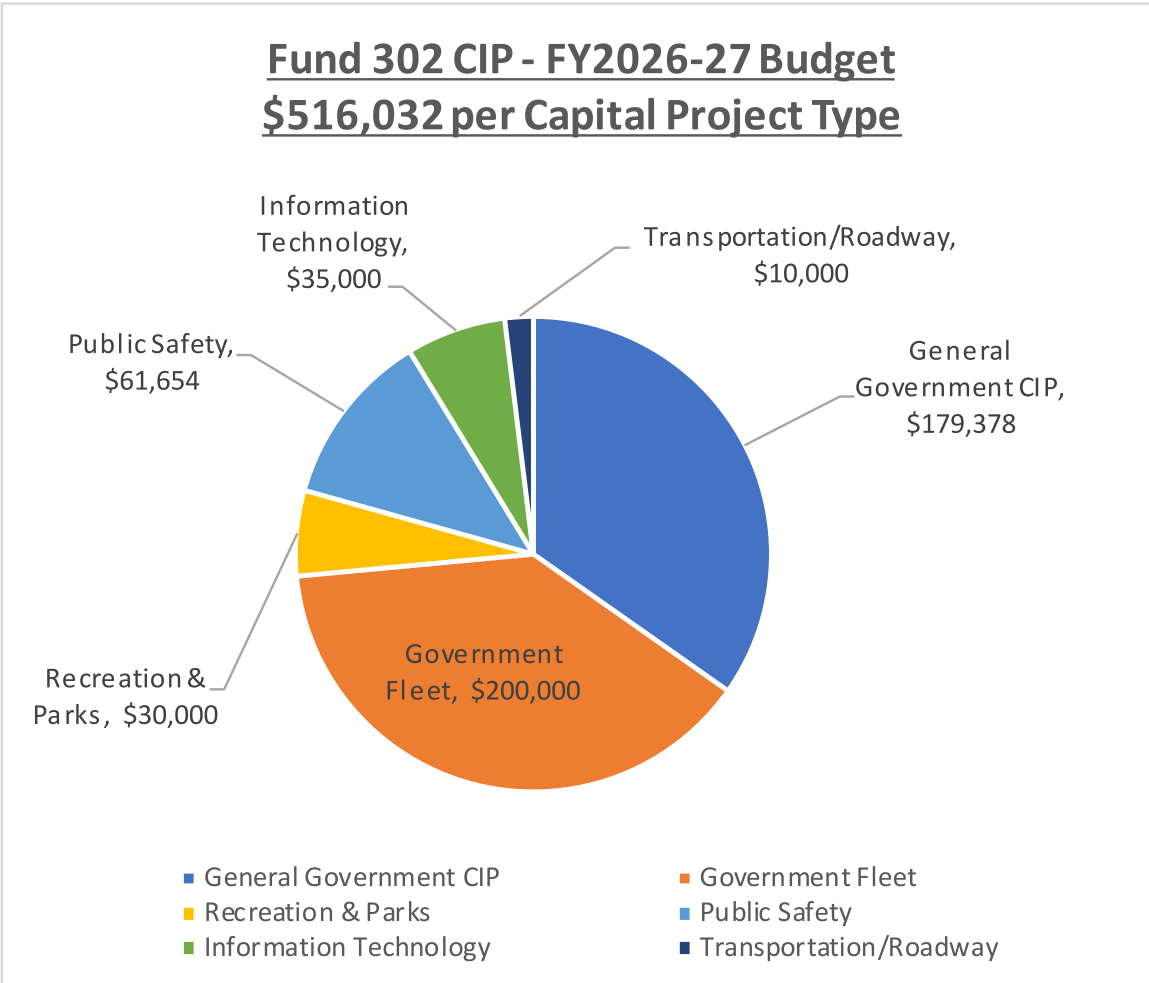
Renewal & Replacement: This is a capital outlay account and used primarily for unexpected repairs and replacements, piping replacements in and around the lift station, and long-term renewal funding. Budget proposed at **$25,000**.

INTERFUND GROUP TRANSFERS OUT OVERVIEW – This budget amount is to facilitate the current and future funding of capital improvement utility projects.

Department: 581 INTER-FUND GROUP TRANSFERS OUT		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
400-581-593000	TRANSFER TO UTILITY CIP FUND	0	0	0	0	1,139,000
Total Department 581:		**0**	**0**	**0**	**0**	**1,139,000**

CAPITAL IMPROVEMENTS FUNDS

For Fiscal Year 2026-2027 two Capital Improvement Funds were created to improve the management of revenues and expenditures. Fund 302 was established for General Government capital projects, while Fund 402 will account for all Utility capital projects.



FUND 302: GENERAL GOVERNMENT CAPITAL IMPROVEMENTS REVENUES

GL Number	Revenue Description	FY 23-24 YTD Activity	FY 24-25 YTD Activity	FY 25-26 Amended Revenues	FY 25-26 Activity thru August 26	FY 26-27 Proposed Budget
Fund: 302 GENERAL CAPITAL IMPROVEMENT						
Department: 337 GRANTS/REIM OTHER LOCAL						
302-337-433722	GRANTS	0	0	0	0	51,654
Total Department 337:		**0**	**0**	**0**	**0**	**51,654**
Department: 360 MISCELLANEOUS REVENUES						
302-360-436100	INVESTMENT INTEREST	0	0	0	0	11,375
Total Department 360:		**0**	**0**	**0**	**0**	**11,375**
Department: 380 OTHER SOURCES						
302-380-438100	INTERFUND TRANSFER	0	0	2,900,000	2,900,000	605,000
Total Department 380:		**0**	**0**	**2,900,000**	**2,900,000**	**605,000**
Department: 389 PROPRIETARY NON-OPERATING SOURCES						
302-389-389900	APPROPRIATION FROM RESERVES	0	0	0	0	(151,997)
Total Department 389:		**0**	**0**	**0**	**0**	**(151,997)**
Fund 302 - GENERAL CAPITAL IMPROVEMENT: REVENUES		**0**	**0**	**2,900,000**	**2,900,000**	**516,032**

Grant: The Police department is anticipating grant funding for radio equipment from Firehouse Subs and Florida Department of Law Enforcement for a combined amount of **$51,654.**

Interest: Based on the expected fund balance during the year, staff projects a return of **$11,375.**

Interfund Transfer: Represents funds transferred from the General Fund annually to help with the funding of capital projects. The expected interfund transfer amount for FY 2026-27 budget year is **$605,000**.

Reserves: No appropriation of reserves but staff is projecting an increase of **$151,997.**

FUND 302: GENERAL GOVERNMENT CAPITAL IMPROVEMENTS PROJECT BUDGET

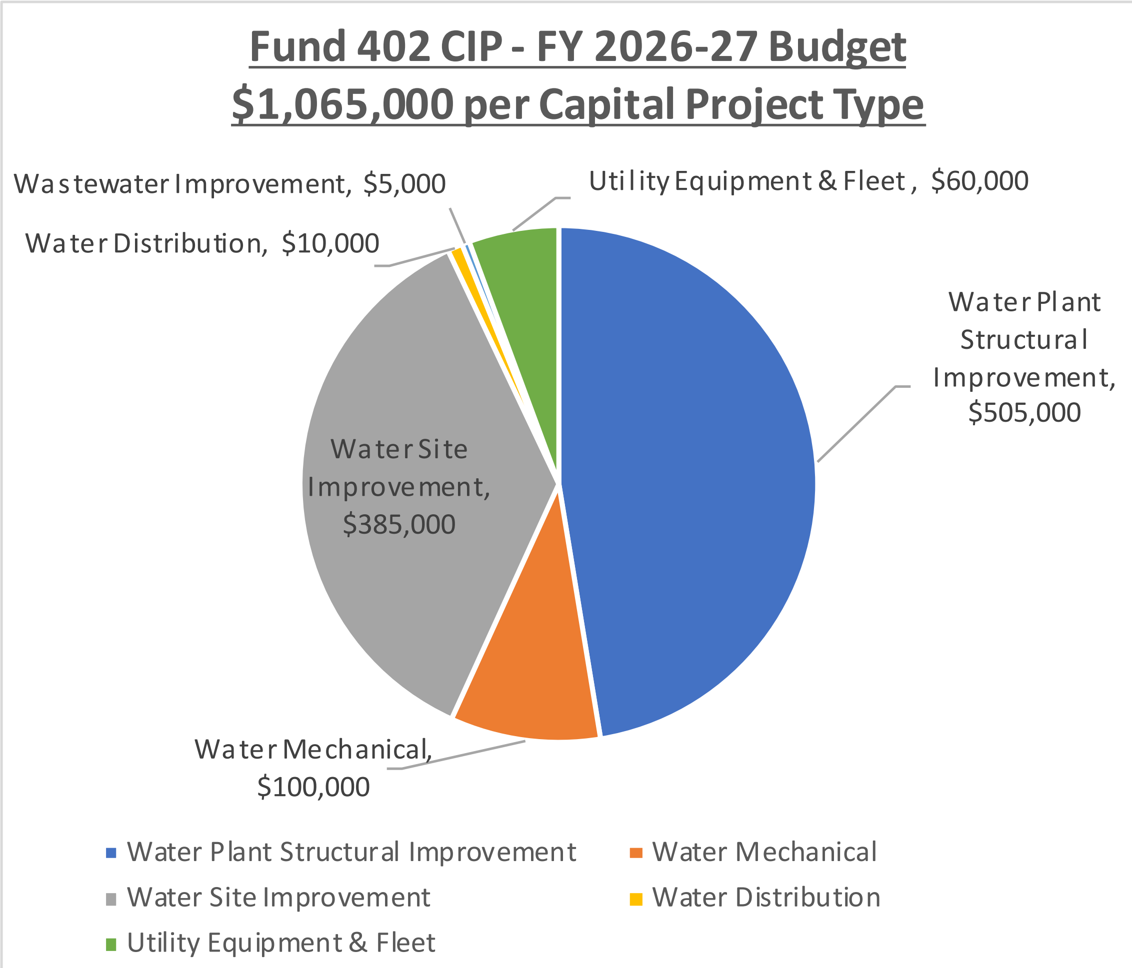
Department: 580 CAPITAL - GENERAL		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
302-580-533200	ACCOUNTING/AUDIT	0	0	0	0	4,378
302-580-566401	CAPITAL EQUIPMENT - VEHICLES	0	0	0	0	200,000
302-580-566402	CAPITAL IMPROVEMENTS	0	0	0	0	311,654
302-580-566407	CAPITAL IMPROVEMENTS - LAND	0	0	2,900,000	2,850,170	0
Total Department 580:		**0**	**0**	**2,900,000**	**2,850,170**	**516,032**
Fund 302 - GENERAL CAPITAL IMPROVEMENT:APPROPRIATIONS		**0**	**0**	**2,900,000**	**2,850,170**	**516,032**

Capital Equipment – Vehicles: This line item represents **$80,000** allocated for emergency vehicle program and **$120,000** for replacement of two government administration vehicles.

Capital Improvements: The budget for this line item is **$311,654** which includes $175,000 for pre-design cost for a New Town Hall and other various smaller capital projects (Tranquility Park landscaping, Library renovations, Police radios and laptop replacement, Street lighting, and Administration computer upgrades).

PROJECT NAME	FY2026/27 Proposed Budget	FY2027/28 Plan	FY2028/29 Plan	FY2029/30 Plan	FY2030/31 Plan	5 YR CIP Plan Totals
Audit Fee Allocation	$ 4,378	$ 4,531	$ 4,690	$ 4,854	$ 5,048	$ 23,501
New City Hall (Design & Construction)	$ 175,000	$ 12,000,000	$ 10,000,000	$ -	$ -	$ 22,175,000
TOTAL GENERAL GOVERNMENT PROJECTS	**$ 179,378**	**$ 12,004,531**	**$ 10,004,690**	**$ 4,854**	**$ 5,048**	**$ 22,198,501**
Vehicle Replacement Program	$ 80,000	$ 80,000	$ 160,000	$ 160,000	$ -	$ 480,000
Town Vehicles Replacement	$ 120,000	$ 60,000	$ -	$ -	$ -	$ 180,000
TOTAL GOVERNMENT FLEET PROJECTS	**$ 200,000**	**$ 140,000**	**$ 160,000**	**$ 160,000**	**$ -**	**$ 660,000**
Admin - HVAC Repair/Replacement	$ -	$ -	$ 15,000	$ -	$ -	$ 15,000
Library - HVAC Repair/Replacement	$ -	$ -	$ -	$ 10,000	$ -	$ 10,000
TOTAL GOVERNMENT EQUIPMENT & HVAC PROJECTS	**$ -**	**$ -**	**$ 15,000**	**$ 10,000**	**$ -**	**$ 25,000**
Tranquility Park - Landscape Replacement	$ 20,000	$ -	$ -	$ 10,000	$ -	$ 30,000
Library - Interior & Exterior Renovations/Maintenance	$ 10,000	$ -	$ -	$ 10,000	$ -	$ 20,000
Library - Parking Lot Resurfacing	$ -	$ -	$ 18,000	$ -	$ -	$ 18,000
TOTAL RECREATION AND PARKS PROJECTS	**$ 30,000**	**$ -**	**$ 18,000**	**$ 20,000**	**$ -**	**$ 68,000**
Generator Replacement	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 10,000
Police Radios	$ 51,654	$ -	$ -	$ -	$ -	$ 51,654
Police Radio & Antenna Replacement	$ -	$ -	$ 310,098	$ -	$ -	$ 310,098
Police PC Laptop Replacement	$ 10,000	$ -	$ 10,000	$ -	$ 10,000	$ 30,000
TOTAL PUBLIC SAFETY PROJECTS	**$ 61,654**	**$ -**	**$ 320,098**	**$ 5,000**	**$ 15,000**	**$ 401,752**
Admin Computer Software Upgrades	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
Admin Computer Hardware Upgrades	$ 10,000	$ -	$ 10,000	$ -	$ -	$ 20,000
TOTAL INFORMATION TECHNOLOGY (IT) PROJECTS	**$ 35,000**	**$ -**	**$ 10,000**	**$ -**	**$ -**	**$ 45,000**
Street - Maintenance/Improvements Annual	$ -	$ 20,000	$ -	$ 20,000	$ -	$ 40,000
Street - Lighting	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
Street - A1A Repairs Due to Flooding	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
Bridge Maintenance	$ -	$ -	$ -	$ -	$ 15,000	$ 15,000
TOTAL TRANSPORTATION/ROADWAY PROJECTS	**$ 10,000**	**$ 80,000**	**$ 10,000**	**$ 30,000**	**$ 25,000**	**$ 155,000**
FUND 302 CIP GRAND TOTAL	**$ 516,032**	**$ 12,224,531**	**$ 10,537,787**	**$ 229,854**	**$ 45,048**	**$ 23,553,253**

FUNDING SOURCES - 302	FY2026/27 Proposed	FY2027/28 Plan	FY2028/29 Plan	FY2029/30 Plan	FY2030/31 Plan	FUNDING TOTAL
FUND RESERVES (Increase) Decrease	$ (151,997)	$ (961,648)	$ (1,095,381)	$ (275,746)	$ (457,577)	**$ (2,942,349)**
FUTURE DEBT - BONDS / SRF LOAN	$ -	$ 12,000,000	$ 2,000,000	$ -	$ -	**$ 14,000,000**
OTHER FUNDING/DONATION	$ -	$ -	$ 8,000,000			**$ 8,000,000**
GRANT/TPA	$ 51,654	$ -				**$ 51,654**
GENERAL FUND TRANSFER 001 (>20% of Budget)	$ 605,000	$ 1,133,680	$ 1,580,668	$ 500,000	$ 500,000	**$ 4,319,348**
INTEREST @3.5%	$ 11,375	$ 52,500	$ 52,500	$ 5,600	$ 2,625	**$ 124,600**
Total Funding Sources - 302	**$ 516,032**	**$ 12,224,532**	**$ 10,537,787**	**$ 229,854**	**$ 45,048**	**$ 23,553,253**


Fund 402 CIP - FY 2026-27 Budget
$1,065,000 per Capital Project Type
Wastewater Improvement, $5,000
Utility Equipment & Fleet, $60,000
Water Distribution, $10,000
Water Plant Structural Improvement, $505,000
Water Site Improvement, $385,000
Water Mechanical, $100,000
Water Plant Structural Improvement
Water Mechanical
Water Site Improvement
Water Distribution
Utility Equipment & Fleet

FUND 402: UTILITY CAPITAL IMPROVEMENTS REVENUES

GL Number	Revenue Description	FY 23-24 YTD Activity	FY 24-25 YTD Activity	FY 25-26 Amended Revenues	FY 25-26 Activity thru August 26	FY 26-27 Proposed Budget
Fund: 402 UTILITY CAPITAL IMPROVEMENT						
Department: 360 MISCELLANEOUS REVENUES						
402-360-436100	INVESTMENT INTEREST	0	0	0	0	26,933
Total Department 360:		0	0	0	0	26,933
Department: 380 OTHER SOURCES						
402-380-438100	INTERFUND TRANSFER	0	0	0	0	1,139,000
Total Department 380:		0	0	0	0	1,139,000
Department: 389 PROPRIETARY NON-OPERATING SOURCES						
402-389-389900	APPROPRIATION FROM RESERVES	0	0	0	0	(100,933)
Total Department 389:		0	0	0	0	(100,933)
Fund 402 - UTILITY CAPITAL IMPROVEMENT: REVENUES		0	0	0	0	1,065,000
Fund 402 - UTILITY CAPITAL IMPROVEMENT: TOTAL ESTIMATED REVENUES		0	0	0	0	1,065,000

Interest: Based on the expected fund balance during the year, staff project a return of **$26,933.**

Interfund Transfer: Represents funds transferred from the Utility Fund annually to help with the funding of capital projects. The expected interfund transfer for 2026-27 budget year is **$1,139,000**.

Reserves: No appropriation of reserves but staff is projecting an increase of **$100,993.**

FUND 402: UTILITY CAPITAL IMPROVEMENTS PROJECT BUDGET

Department: 590 CAPITAL - UTILITY		FY 23-24	FY 24-25	FY 25-26 Amd	FY 25-26 YTD	FY 26-27
402-590-533200	ACCOUNTING/AUDIT	0	0	0	0	5,000
402-590-566400	CAPITAL EQUIPMENT	0	0	0	0	10,000
402-590-566401	CAPITAL EQUIPMENT - VEHICLES	0	0	0	0	60,000
402-590-566402	CAPITAL IMPROVEMENTS	0	0	0	0	985,000
402-590-566408	CAPITAL IMPROVEMENTS - STORMWATER	0	0	0	0	5,000
Total Department 590:		**0**	**0**	**0**	**0**	**1,065,000**
Fund 402 - UTILITY CAPITAL IMPROVEMENT: APPROPRIATIONS		**0**	**0**	**0**	**0**	**1,065,000**

Capital Equipment: This line item represents **$10,000** allocated for replacement of meters.

Capital Equipment – Vehicles: This line item represents **$60,000** allocated for replacement of one utility truck.

Capital Improvements: The budget for this line item is **$985,000** which includes $250,000 for structural repairs to the Clear Well/Storage Tank; $250,000 for design work related to a New Administrative Office and Control Room; PFAS improvements design cost of $100,000; abandonment of Hydropneumatic Tank at a cost of $100,000; installation of new perimeter fence and cameras for $85,000; construct a redundant concentrate disposal well for $200,000; and $5,000 for stormwater maintenance.

PROJECT NAME	FY2026/27 Proposed	FY2027/28 Plan	FY2028/29 Plan	FY2029/30 Plan	FY2030/31 Plan	5 YR CIP Plan Totals
Audit Fee Allocation	$ 5,000	$ 5,175	$ 5,356	$ 5,544	$ 5,765	$ 26,840
Clear Well / Storage Tank Structural Repairs	$ 250,000					$ 250,000
Exterior Painting		$ 150,000				$ 150,000
Backwash Storage Structural Repair		$ 30,000				$ 30,000
Concrete Tank Repairs		$ 10,000	$ 200,000			$ 210,000
New Admin Office and Control Room	$ 250,000		$ 1,950,000			$ 2,200,000
TOTAL WATER STRUCTURAL IMPROVEMENT PROJECTS	**$ 505,000**	**$ 195,175**	**$ 2,155,356**	**$ 5,544**	**$ 5,765**	**$ 2,866,840**
Conventional Filter Repairs (Media, Valves, Piping)	$ -	$ 400,000				$ 400,000
High Service Pump Improvements/Replacements		$ 30,000	$ 30,000			$ 60,000
Reverse Osmosis Membrane Replacement					$ 150,000	$ 150,000
PFAS Improvements (Design only)	$ 100,000		$ 10,000,000		$ -	$ 10,100,000
TOTAL WATER MECHANICAL PROJECTS	**$ 100,000**	**$ 430,000**	**$ 10,030,000**	**$ -**	**$ 150,000**	**$ 10,710,000**
Abandon Hydropneumatics Tanks plus piping	$ 100,000					$ 100,000
Perimeter Fence Upgrades & Security Cameras	$ 85,000					$ 85,000
Redundant Concentrate Disposal Well	$ 200,000					$ 200,000
TOTAL WATER SITE IMPROVEMENT PROJECTS	**$ 385,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 385,000**
Meter Replacement	$ 10,000			$ 15,000		$ 25,000
TOTAL WATER DISTRIBUTION PROJECTS	**$ 10,000**	**$ -**	**$ -**	**$ 15,000**	**$ -**	**$ 25,000**
A1A Pumpstation Improvements				$ 100,000		$ 100,000
Stormwater Maintenance	$ 5,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 65,000
Low Pressure Collection & Transmission Sewer System		$ 10,000,000	$ 6,000,000		$ -	$ 16,000,000
TOTAL WASTEWATER IMPROVEMENT PROJECTS	**$ 5,000**	**$ 10,015,000**	**$ 6,015,000**	**$ 115,000**	**$ 15,000**	**$ 16,165,000**
Replace Pumping Generator, Manalapan Island				$ 500,000		$ 500,000
Vehicle Acquisition	$ 60,000		$ 75,000			$ 135,000
TOTAL UTILITY EQUIPMENT & FLEET PROJECTS	**$ 60,000**	**$ -**	**$ 75,000**	**$ 500,000**	**$ -**	**$ 635,000**
FUND 402 CIP GRAND TOTAL	**$ 1,065,000**	**$ 10,640,175**	**$ 18,275,356**	**$ 635,544**	**$ 170,765**	**$ 30,786,840**

FUNDING SOURCES - 402	FY2026/27 Proposed	FY2027/28 Plan	FY2028/29 Plan	FY2029/30 Plan	FY2030/31 Plan	FUNDING TOTAL
FUND RESERVES (Increase) Decrease	$ (100,933)	$ (578,200)	$ (725,394)	$ (419,206)	$ (858,985)	**$ (2,682,718)**
FUTURE DEBT - BONDS / SRF LOAN	$ -	$ 5,000,000	$ 17,000,000	$ -	$ -	**$ 22,000,000**
OTHER FUNDING/DONATION	$ -	$ -	$ 500,000			**$ 500,000**
GRANT/TPA	$ -	$ 5,000,000	$ -		$ -	**$ 5,000,000**
UTILITY FUND TRANSFER 400	$ 1,139,000	$ 1,200,000	$ 1,450,000	$ 1,025,000	$ 1,000,000	**$ 5,814,000**
INTEREST @3.5%	$ 26,933	$ 18,375	$ 50,750	$ 29,750	$ 29,750	**$ 155,558**
Total Funding Sources - 402	**$ 1,065,000**	**$ 10,640,175**	**$ 18,275,356**	**$ 635,544**	**$ 170,765**	**$ 30,786,840**

TOWN OF MANALAPAN

Florida 33462

Administrative Offices, Police Department, and Fire Rescue