

GENERAL FUND REVENUES

	<i>FY 23-24</i>	<i>FY 23-24</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	PERCENT
	<i>Budget</i>	TRANSFERS	REVISED	DRAFT BUDGET	CHANGED
31110 PROPERTY TAX	3,961,863	0	3,961,863	4,226,420	6.68%
(REVENUE BASED ON A 1.8195 MILLAGE RATE per \$1,000 APPLIED TO \$2,414,545,048 OF TAXABLE PROPERTY VALUE LESS THIS MILLAGE RATE REPRESENTS A % TAX INCREASE, IT IS ALSO 0.00% LOWER THAN THE FY2024 RATE OF 1.8195.)					
31116 PROPERTY TAX - INTEREST	2,500	0	2,500	2,500	0.00%
31120 DELINQUENT PROPERTY TAX	2,500	0	2,500	2,500	0.00%
31241 LOCAL OPTION GAS TAX	57,283	0	57,283	57,283	0.00%
31260 ONE-CENT SURTAX	305,851	0	305,851	305,851	0.00%
31410 UTILITY TAX (10% - ELECTRICITY, METERED OR BOTTLED GAS, AND FUEL OIL)	515,000	0	515,000	515,000	0.00%
31430 WATER - UTILITY TAX (10% - SEACOAST UTILITY AUTHORITY AND TOWN OF JUPITER WATER SERVICE)	195,000	0	195,000	195,000	0.00%
31510 COMMUNICATION SERV TAX (TELECOMMUNICATIONS AND RELATED, ESTIMATED BY THE FLORIDA DEPARTMENT OF REVENUE, BASED ON POPULATION AND AP	243,364	0	243,364	243,364	0.00%
31600 LOCAL BUSINESS TAX RECEIPTS (TOWN BUSINESS LICENSE FEES)	70,000	0	70,000	70,000	0.00%
32200 BUILDING PERMITS (ESTIMATE BASED ON ACTIVITY. RELATED EXPENSE OF \$550,000, 50% OF PERMIT REVENUE)	1,040,000	0	1,040,000	1,100,000	5.77%
32370 SOLID WASTE - FRANCHISE FEE (10% FEE-RESIDENTIAL AND COMMERCIAL SERVICE THROUGH WASTE MANAGEMENT CONTRACT)	100,000	0	100,000	100,000	0.00%
32400 IMPACT FEES-GEN & ADMIN & POLICE (IMPACTS FEES ASSOCIATED WITH NEW RESIDENTIAL OR COMMERCIAL CONSTRUCTION)	0	0	0	0	
32520 SOLID WASTE ASSESSMENT (BASED ON CONTRACT WITH WASTE MANAGEMENT, LESS 4% DISCOUNT ON TAX BILL, CORRESPONDING EXP	118,500	0	118,500	118,500	0.00%
32920 ZONING PERMITS & FEES (FEES FOR P&Z SPECIAL EXCEPTIONS, VACATION RENTALS, SITE PLAN REVIEWS, EVENTS, ETC. + SITE PLAN PROCES	36,950	0	36,950	36,950	0.00%
32925 SITE PLAN PROCESS	1,000	0	1,000	1,000	0.00%
32950 POLICE PERMITS & FEES (PERMITS & FEES FOR BEACH FIRES AND OTHER POLICE RELATED ACTIVITY, ETC.)	3,500	0	3,500	3,500	0.00%
33000 GRANTS RESILIANCY 225k, FRDAP 112.5k, Historic 20k, Safe Streets 20K and Trail 200k	274,500	256,939	531,439	577,500	8.67%
33512 STATE REVENUE SHARING (ANNUALLY ESTIMATED BY THE FLORIDA DEPARTMENT OF REVENUE BASED ON ECONOMIC ACTIVITY AND POPULATION)	133,079	0	133,079	133,079	0.00%

GENERAL FUND REVENUES

	<i>FY 23-24 Budget</i>	FY 23-24 TRANSFERS	<i>FY 23-24 REVISED</i>	<i>FY 24-25 DRAFT BUDGET</i>	PERCENT CHANGED
33514 MOBILE HOME LICENSES (SHARE OF LICENSES PAID DIRECTLY TO THE STATE AND FORWARDED TO THE TOWN)	1,000	0	1,000	1,000	0.00%
33515 ALCOHOLIC BEVERAGE LIC. (SHARE OF LICENSES PAID DIRECTLY TO THE STATE AND FORWARDED TO THE TOWN)	7,000	0	7,000	7,000	0.00%
33518 1/2 CENT SALES TAX (ANNUALLY ESTIMATED BY THE FLORIDA DEPARTMENT OF REVENUE BASED ON ECONOMIC ACTIVITY AND POPULATION)	376,101	0	376,101	379,000	0.77%
33540 MOTOR FUEL TAX REBATE (RECOUP OF TAXES PAID ON FUEL PURCHASES)	3,500	0	3,500	3,500	0.00%
33820 COUNTY BUSINESS TAX RECEIPTS (SHARE OF BUSINESS LICENSES PAID DIRECTLY TO PALM BEACH COUNTY AND FORWARDED TO THE TOWN)	10,500	0	10,500	10,500	0.00%
33830 SOLID WASTE AUTHORITY (BASED ON REVENUES DERIVED FROM SWA RECYCLING PROGRAM)	2,000	0	2,000	2,000	0.00%
34000 CHARGES FOR SERVICES (CHARGES-RECORD/LIEN SEARCH, COPIES, MAPS & PUBLICATIONS, CODE BOOKS, ORDINANCES, FINGERPRI	5,000	0	5,000	5,000	0.00%
34000 CHARGES FOR SERVICES (CHARGES FOR POLICE AND PUBLIC WORKS SERVICES FOR SPECIAL EVENTS, FESTIVALS, ETC., P/Y-PB SCHI	30,000	0	30,000	30,000	0.00%
34700 COMMUNITY ACTIVITIES (FEES FROM EVENTS)	5,000	0	5,000	5,000	0.00%
35400 VIOLATION OF ORDINANCE (ESTIMATED POLICE \$3,000 & P&Z VIOLATIONS, \$15,000)	18,000	0	18,000	18,000	0.00%
35900 COURT FINES (BASED ON UNIFORM TRAFFIC CITATION (UTC) ACTIVITY AFTER STATE & COUNTY ALLOCATION)	5,000	0	5,000	5,000	0.00%
35910 LAW ENFORCEMENT EDUCAT. (BASED ON TRAFFIC CITATION ACTIVITY AND DISTRIBUTION RECEIVED AFTER STATE & COUNTY ALLOCATION	500	0	500	500	0.00%
35999 FORFEITURES; \$12.50 RADIO INTEROP. (BASED ON ACTIVITY AND DISTRIBUTION IF REQUIRED -STATE & COUNTY;PBC REIMBURSE OF \$12.50 RADIO E	2,000	0	2,000	2,000	0.00%
36110 INVESTMENT EARNINGS (ESTIMATE BASED ON CURRENT AND PROJECTED INTEREST RATE ENVIRONMENT)	150,000	0	150,000	250,000	66.67%
36420 DISPOSITION OF FIXED ASSETS	0	0	0	0	
36600 CONTRIBUTIONS (BASED ON HISTORICAL ACTIVITY, TREES, BENCHES, BRICKS, FMIT SAFETY GRANT-\$5,000)	20,000	104,000	124,000	15,000	-87.90%
36900 MISCELLANEOUS REVENUE (BASED ON HISTORICAL ACTIVITY, FRENCHMAN'S PILOT, CREDIT CARD PROCESSING, HISTORY BOOK, LICENSE PLATES, ETC.)	55,000	0	55,000	55,000	0.00%

GENERAL FUND REVENUES

	<i>FY 23-24</i> <i>Budget</i>	FY 23-24 TRANSFERS	<i>FY 23-24</i> <i>REVISED</i>	<i>FY 24-25</i> <i>DRAFT BUDGET</i>	PERCENT CHANGED
36900 INSURANCE REIMBURSEMENT (FROM CLAIMS, REFUNDS, RETURN OF PREMIUM)	0	0	0	0	
36980 WATER IMPROVEMENT FEES (DERIVED FROM CONSTRUCTION ACTIVITY)	16,000	0	16,000	16,000	0.00%
36981 SEWER IMPROVEMENT FEES (DERIVED FROM CONSTRUCTION ACTIVITY)	6,000	0	6,000	0	-100.00%
38903 RESERVES-IMPACT FEES-ADMIN (FUNDED FROM GEN. & ADMIN. IMPACT FEES-RESTRICTED FB-FOR COMPUTERS AND SOFTWARE)	70,000	0	70,000	30,000	-57.14%
38904 RESERVES-IMPACT FEES-POLICE (FUNDED FROM POLICE IMPACT FEES-RESTRICTED FUND BALANCE - 2025-Tasers)	5,000	0	5,000	8,840	76.80%
38905 RESERVES-FORFEITURE FUND (FUNDED FROM FORFEITURE FUND RESTRICTED FUND BALANCE FOR ACCREDITATION SERVICES)	0	0	0	10,000	
38906 RESERVES-CAPITAL PROJECTS (FUNDED FROM CAPITAL PROJECT RESTRICTED FUNDS)	0	0	0	0	
38902 RESERVES-CONTRIBUTIONS (FUNDED FROM CONTRIBUTIONS RESTRICTED FUND BALANCE-POLICE BUILDING - Caretta and K-9)	18,200	0	18,200	111,581	513.08%
38900 RESERVES-ONE-CENT SURTAX (FUNDED FROM ONE-CENT DISCRETIONARY INFRASTRUCTURE SURTAX RESTRICTED RESERVES-NET OF PR	705,399	0	705,399	566,649	-19.67%
38910 F/B-ASSIGNED SUBSEQUENT YEAR (RESERVES USED TO FUND CONTINGENCY, EXCESS RESERVES OVER 50% POLICY GUIDELINE) (Reserve From Encumbrance)	2,942,500	0	2,942,500	1,565,360	-46.80%
TOTAL REVENUES	11,514,590	360,939	11,875,529	10,785,377	-6.33%

LEGISLATIVE FUND/DEPARTMENT #01511	<i>FY 23-24 Budget</i>	FY 23-24 TRANSFERS	<i>FY 23-24 REVISED</i>	<i>FY 24-25 DRAFT BUDGET</i>	PERCENT CHANGED
11000 EXECUTIVE PAY (\$8400 PER MEMBER AS APPROVED BY COUNCIL)	16,200	15,300	31,500	42,000	33.33%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED)	1,239	1,500	2,739	3,213	17.29%
40000 TRAVEL & PER DIEM (RELATED EXPENSES FOR CONFERENCES, SEMINARS, MEETINGS, ETC.)	9,000	0	9,000	9,000	0.00%
49000 OTHER CURRENT CHARGES (MISC. EXPENSES, FORUM & ECONOMIC CLUB, CHAMBER MEETINGS, EVENTS, BUSINESS CARDS, PUBLICATIONS, ETC.)	3,500	0	3,500	3,500	0.00%
DEPARTMENT TOTALS	29,939	16,800	46,739	57,713	23.48%

FINANCE & ADMINISTRATION FUND/DEPARTMENT #01513	<i>FY 23-24 Budget</i>	FY 23-24 TRANSFERS	<i>FY 23-24 REVISED</i>	<i>FY 24-25 DRAFT BUDGET</i>	PERCENT CHANGED
<u>12000 PAYROLL</u>					
SALARY AND WAGES	652,395	0	652,395	716,000	9.75%
<u>OTHER PAYROLL EXPENSES</u>					
Merit Adjustment	11,388	0	11,388	0	-100.00%
Overtime	4,000	0	4,000	4,000	0.00%
Estimated Personal Leave Payout	6,519	0	6,519	7,000	7.38%
SUBTOTAL-SALARIES	674,302	0	674,302	727,000	7.82%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED)	49,584	0	49,584	55,616	12.16%
22000 RETIREMENT CONTRIBUTION (EMPLOYEE'S PENSION PLANS - JUNO BEACH'S PENSION PLAN)	66,434	0	66,434	81,600	22.83%
23000 INSURANCE BENEFITS (MEDICAL, DENTAL, SHORT AND LONG TERM DISABILITY, LIFE-AD&D AND VISION INSURANCE, INCLUDES FSA)	70,081	0	70,081	96,097	37.12%
24000 WORKERS' COMPENSATION (ESTIMATED AT START OF POLICY YEAR-ACTUAL COSTS DEPEND ON PAYROLL AND CLAIMS)	1,379	0	1,379	1,441	4.50%
SUBTOTAL-EMPLOYEE BENEFITS	187,478	0	187,478	234,753	25.22%
31200 TOWN ATTORNEY FEES (LEGAL CONSULTATION, ATTENDANCE AT TOWN COUNCIL MEETINGS, ETC.)	40,000	0	40,000	40,000	0.00%
31300 CONSULTANTS, & I.T. FEES (CONSULTANT FEES, ENGINEERING, OPEB-ACTUARY, GOAL-SETTING, AND ETC.-INCLUDES I.T.) Cyber Security, Historic Grant 20K	19,500	224,999	244,499	60,000	207.69%
32000 ACCOUNTING & AUDITING (ANNUAL AUDIT FEE)	27,500	0	27,500	30,000	9.09%
SUBTOTAL-PROFESSIONAL FEES	87,000	224,999	311,999	130,000	-58.33%
40000 TRAVEL & PER DIEM (RELATED EXPENSES FOR CONFERENCES, SEMINARS, MEETINGS, MILEAGE REIMBURSEMENT, ETC.)	5,000	0	5,000	6,000	20.00%
40200 CAR ALLOWANCE (TOWN MANAGER'S CAR ALLOWANCE)	6,000	0	6,000	6,000	0.00%
40500 CELL PHONE ALLOWANCE (TOWN MANAGER'S CELLULAR PHONE)	1,200	0	1,200	1,200	0.00%
41000 COMMUNICATION SERVICES (PBC TELEPHONE SERVICE & INTERNET ACCESS, CELLULAR SERVICE, CABLE, ETC.)	6,500	0	6,500	6,500	0.00%

FINANCE & ADMINISTRATION FUND/DEPARTMENT #01513	<i>FY 23-24 Budget</i>	FY 23-24 TRANSFERS	<i>FY 23-24 REVISED</i>	<i>FY 24-25 DRAFT BUDGET</i>	PERCENT CHANGED
42000 POSTAGE & FREIGHT (FOR POSTAGE AND SHIPPING CHARGES)	1,800	0	1,800	1,800	0.00%
46600 SERVICE CONTRACTS (CONTRACTUAL SERVICE FOR FINANCE SOFTWARE, Civic Plus, Polco, laserfische, OFFICE EQUIPMENT, EMAIL, E	26,000	0	26,000	41,000	57.69%
47000 PRINTING & BINDING (A/P CHECKS, CASH RECEIPTS, LETTERHEAD, ENVELOPES, MAILOUTS, ETC.)	1,250	0	1,250	1,250	0.00%
47100 ORDINANCE CODIFICATION (PERIODIC CODIFICATION OF ORDINANCES FOR CODE BOOKS)	2,250	0	2,250	5,000	122.22%
47200 NEWSLETTER (2 NEWSLETTERS-PRINTING, POSTAGE, AND LABELS, INCLUDES FLOOD INSURANCE & NPDES INSERTS)	12,500	0	12,500	15,000	20.00%
48000 COMMUNITY ACTIVITIES/PROMOTIONAL (EVENTS-HOLIDAYS, OKTOBERFEST, FOOD TRUCKS, ETC.)	15,000	0	15,000	19,000	26.67%
49000 OTHER CURRENT CHARGES (MISCELLANEOUS MATERIALS AND SUPPLIES, OFFICE EQUIPMENT, ETC.)	11,500	0	11,500	12,000	4.35%
49200 ELECTION EXPENSE (EXPECTED COST SHARE FROM COUNTY ELECTIONS SUPERVISOR, ADVERTISEMENTS, ELECTION WORKERS, ELECTION ASSESSME	25,000	0	25,000	30,000	20.00%
49300 LEGAL NOTICES (POSTING OF LEGAL ADS IN NEWSPAPERS FOR ZONING CHANGES, PUBLIC HEARING NOTICES, CHANGE) (IN LAND USE, COMP PLAN REVISIONS, ORDINANCES, ANNEXATIONS, ETC.: INCLUDES RECORDING FEES)	10,000	0	10,000	8,000	-20.00%
51000 OFFICE SUPPLIES (COMBINED EXPENDITURES FOR FINANCE, ADMINISTRATION, AND P&Z)	1,500	0	1,500	1,500	0.00%
52500 COMPUTER SUPPLIES (FOR COMPUTER HARDWARE, SOFTWARE, SUPPLIES, ETC.)	6,500	0	6,500	6,000	-7.69%
54000 BOOKS & PUBLICATIONS (FOR RELATED PUBLICATIONS, SUBSCRIPTIONS AND PERIODICALS)	1,350	0	1,350	1,350	0.00%
54100 TRAINING (REGISTRATION FOR CONFERENCES, SEMINARS AND MEETINGS; AND COLLEGE TUITION REIMBURSEMENT)	5,000	0	5,000	6,000	20.00%
54300 DUES (PBC LEAGUE OF CITIES, INTERGOVT'L CLEARHOUSE, GFOA-CAFR, NPBC CHAMBER, INSPECTOR GENERAL,) (FLA. SHORE & BEACH, FLC, BUSINESS DEVELOPMENT BOARD, FCCMA, NPB CULTURAL ALLIANCE, ETC.)	13,000	0	13,000	13,000	0.00%
57000 CONTRIBUTIONS (BASED ON HISTORICAL USAGE AND DESIGNATED BY TOWN COUNCIL)	10,300	0	10,300	10,300	0.00%
SUBTOTAL-OPERATING EXPENSES	161,650	0	161,650	190,900	18.09%

FINANCE & ADMINISTRATION FUND/DEPARTMENT #01513	<i>FY 23-24 Budget</i>	FY 23-24 TRANSFERS	<i>FY 23-24 REVISED</i>	<i>FY 24-25 DRAFT BUDGET</i>	PERCENT CHANGED
64200 COMPUTER AND EQUIPMENT (COMPUTERS AND SOFTWARE-SYSTEMS ARE ON A 5-YEAR REPLACEMENT CYCLE, AMOUNT BASED ON NEED-FROM IMPACT FEES) (Finance Software and Cyber Security Analysis)	55,000	0	55,000	75,000	36.36%
64600 FURNITURE & FIXTURES (BASED ON HISTORICAL NEED, MICROPHONES, Audio Equipment and Dias extension)	0	0	0	70,000	0.00%
SUBTOTAL-CAPITAL OUTLAY	55,000	0	55,000	145,000	163.64%
DEPARTMENT TOTALS	1,165,430	224,999	1,390,429	1,427,654	2.68%

COMPREHENSIVE PLANNING FUND/DEPARTMENT #01515	FY 23-24 Budget	FY 23-24 TRANSFERS	FY 23-24 REVISED	FY 24-25 DRAFT BUDGET	PERCENT CHANGED
<u>12000 PAYROLL</u>					
SALARY AND WAGES	527,157	0	527,157	555,300	5.34%
<u>OTHER PAYROLL EXPENSES</u>					
Merit Adjustment	9,258	0	9,258	0	-100.00%
Overtime	3,000	0	3,000	3,000	0.00%
Estimated Personal Leave Payout	15,566	0	15,566	10,000	-35.76%
SUBTOTAL-SALARIES	554,981	0	554,981	568,300	2.40%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED)	42,457	0	42,457	43,475	2.40%
22000 RETIREMENT CONTRIBUTION (EMPLOYEE'S PENSION PLAN - JUNO BEACH DEFINED CONTRIBUTION)	42,913	0	42,913	55,530	29.40%
23000 INSURANCE BENEFITS (MEDICAL, DENTAL, SHORT AND LONG TERM DISABILITY, LIFE-AD&D AND VISION INSURANCE, INCLUDES FSA)	71,280	0	71,280	85,536	20.00%
24000 WORKERS' COMPENSATION (ESTIMATED AT START OF POLICY YEAR-ACTUAL COSTS DEPEND ON PAYROLL AND CLAIMS)	5,026	0	5,026	5,752	14.45%
SUBTOTAL-EMPLOYEE BENEFITS	161,676	0	161,676	190,294	17.70%
31100 ENGINEERING FEES (DRAINAGE, WATER AND WASTE WATER REVIEW AND CONSULTATION OF PLANS AND DOCUMENTS FOR) (PROPOSED OR CURRENT DEVELOPMENTS AND PROJECTS AND OTHER SPECIAL PROJECT REQUIREMENTS)	30,000	0	30,000	30,000	0.00%
31200 TOWN ATTORNEY FEES (LEGAL CONSULTATION, ATTENDANCE AT PLANNING & ZONING MEETINGS, ETC.)	32,500	0	32,500	36,000	10.77%
31300 CONSULTANTS & I.T. FEES (CONSULTING SERVICES-VACATION RENTAL INSPECTIONS, I.T. SERVICES, COMP PLAN) Vulnerability Study \$225, Master Plan \$125000 and P&Z Regulations \$75	12,000	0	12,000	437,000	3541.67%
31400 CHARETTE (PERIODIC MEETINGS ON TOWN INITIATIVES)	1,000	0	1,000	1,000	0.00%
31600 BUILDING OFFICIAL SERVICES (ESTIMATED CONTRACTED BUILDING OFFICIAL, PERMITTING, INSPECTION SERVICES, 50% OF RELATED \$1.1M REVENU	400,000	300,000	700,000	550,000	37.50%
SUBTOTAL-PROFESSIONAL FEES	475,500	0	775,500	1,054,000	35.91%
40000 TRAVEL & PER DIEM (RELATED EXPENSES FOR CONFERENCES, SEMINARS, MEETINGS, MILEAGE REIMBURSEMENT, ETC.)	2,500	0	2,500	4,000	60.00%
41000 COMMUNICATION SERVICES (PBC TELEPHONE SERVICE & INTERNET ACCESS, CELLULAR SERVICE, CABLE, ETC.)	6,500	0	6,500	6,500	0.00%
42000 POSTAGE & FREIGHT (FOR POSTAGE AND SHIPPING CHARGES, BUSINESS TAX RECEIPT MAILINGS)	1,500	0	1,500	1,500	0.00%

COMPREHENSIVE PLANNING FUND/DEPARTMENT #01515	FY 23-24 Budget	FY 23-24 TRANSFERS	FY 23-24 REVISED	FY 24-25 DRAFT BUDGET	PERCENT CHANGED
46000 REPAIR & MAINTENANCE (EQUIPMENT AND VEHICLE REPAIR AND MAINTENANCE ESTIMATE BASED ON HISTORICAL USAGE)	3,000	0	3,000	3,000	0.00%
46600 SERVICE CONTRACTS (CONTRACTUAL SERVICE-BUILDING PERMIT, BTR & CODE ENFORCE. SOFTWARE, COPIER, EMAIL, GIS SOFT.,	19,400	0	19,400	20,000	3.09%
47000 PRINTING & BINDING (BUILDING PLAN REPRINTS, TOWN MAPS, LETTERHEAD, ENVELOPES, ETC., P/Y INCLUDED OUTSOURCE BUILDING PLAN DIGITIZING)	1,000	0	1,000	2,000	100.00%
49000 OTHER CURRENT CHARGES (MISC. MATERIALS AND SUPPLIES, OFFICE EQUIPMENT NEEDS, ETC.)	3,500	0	3,500	3,500	0.00%
49050 CREDIT CARD PROCESSING FEES (CREDIT CARD PROCESSING FEES HAVE CORRESPONDING REVENUE.)	15,000	0	15,000	15,000	0.00%
51000 OFFICE SUPPLIES (BASED ON HISTORIC NEEDS)	1,500	0	1,500	1,500	0.00%
52200 FUEL (FOR DEPARTMENT VEHICLES, BASED ON CURRENT MARKET CONDITIONS AND 87 OCTANE FUEL)	3,156	0	3,156	3,200	1.39%
52500 COMPUTER SUPPORT (FOR COMPUTER HARDWARE, SOFTWARE, SUPPLIES, ETC.)	3,500	0	3,500	3,500	0.00%
54100 TRAINING (REG. FOR CONFERENCES, SEMINARS AND MEETINGS; AND COLLEGE TUITION REIMBURSEMENT; PUBLICATI	5,500	0	5,500	6,000	9.09%
54300 DUES (APA, FLOODPLAIN MGRS. ASSOC., NOTARY PUBLIC, ETC., INCLUDES P&Z BOARD MEMBER APA)	1,500	0	1,500	2,000	33.33%
SUBTOTAL-OPERATING EXPENSES	67,556	0	67,556	71,700	6.13%
62700 BUILDING DEPARTMENT REMODEL	70,000		70,000	0	
64200 COMPUTER AND EQUIPMENT (COMPUTERS AND SOFTWARE- 5-YEAR REPLACEMENT CYCLE, AMOUNT BASED ON NEED-FROM IMPACT FEE & PERMIT FEES)	5,000	0	5,000	7,500	50.00%
64300 VEHICLES	35,000		35,000	0	
SUBTOTAL-CAPITAL OUTLAY	72,500	0	110,000	7,500	-93.18%
DEPARTMENT TOTALS	1,369,713	300,000	1,669,713	1,891,793	13.30%

LAW ENFORCEMENT FUND/DEPARTMENT #01521	<i>FY 23-24 Budget</i>	FY 23-24 TRANSFERS	<i>FY 23-24 REVISED</i>	<i>FY 24-25 DRAFT BUDGET</i>	PERCENT CHANGED
<u>12000 PAYROLL</u>					
SALARY AND WAGES	1,632,206	0	1,632,206	1,745,000	6.91%
<u>OTHER PAYROLL EXPENSES</u>					
Xtra Duty	25,000	0	25,000	32,000	28.00%
Overtime	60,000	0	60,000	60,000	0.00%
Estimated Personal Leave Payout	23,104	0	23,104	23,000	-0.45%
Holiday Pay and Holiday Worked Pay	85,000	0	85,000	101,200	19.06%
Incentive Pay	13,440	0	13,440	13,440	0.00%
Cleaning Allowances	14,560	0	14,560	14,560	0.00%
Take Home Vehicle Stipend	0	0	0	0	0.00%
SUBTOTAL-SALARIES	1,853,310	0	1,853,310	1,989,200	7.33%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED)	141,778	0	141,778	152,174	7.33%
22000 RETIREMENT CONTRIBUTION (EMPLOYEE'S PENSION PLANS - JUNO BEACH'S PENSION PLAN)	575,019	0	575,019	620,136	7.85%
23000 INSURANCE BENEFITS (MEDICAL, DENTAL, SHORT AND LONG TERM DISABILITY, LIFE-AD&D AND VISION INSURANCE, INCLUDES FSA)	186,917	0	186,917	224,300	20.00%
24000 WORKERS' COMPENSATION (ESTIMATED AT START OF POLICY YEAR-ACTUAL COSTS DEPEND ON PAYROLL AND CLAIMS)	37,265	0	37,265	38,792	4.10%
SUBTOTAL-EMPLOYEE BENEFITS	940,979	0	940,980	1,035,402	10.03%
31200 TOWN ATTORNEY FEES (LEGAL CONSULTATION FOR EMPLOYMENT, FORFEITURE, & RELATED ISSUES)	5,700	0	5,700	5,700	0.00%
31300 CONSULTANTS, ACCREDITATION, I.T. (CONSULTING SERVICES, I.T. AND ACCREDITATION SERVICES-\$10K FROM FORFEITURE)	30,000	0	30,000	43,000	43.33%
Safe Streets 20K					
31700 MEDICAL/EMPLOYEES (PRE-EMPLOYMENT EXAM, DRUG SCREENING, TESTS, VACCINATIONS, ETC.-MOVED FROM BELOW FOR UNIFC)	2,000	0	2,000	2,000	0.00%
35000 INVESTIGATIONS	0	0	0	3,000	0.00%
SUBTOTAL-PROFESSIONAL FEES	37,700	0	37,700	53,700	42.44%
40000 TRAVEL & PER DIEM (RELATED EXPENSES FOR CONFERENCES, SEMINARS, MEETINGS, ETC.)	5,500	0	5,500	5,500	0.00%
41000 COMMUNICATION SERVICES (PBC TELEPHONE SERVICE & INTERNET ACCESS, CELLULAR SERVICE, CABLE, ETC.)	17,000	0	17,000	17,000	0.00%

LAW ENFORCEMENT FUND/DEPARTMENT #01521	<i>FY 23-24 Budget</i>	FY 23-24 TRANSFERS	<i>FY 23-24 REVISED</i>	<i>FY 24-25 DRAFT BUDGET</i>	PERCENT CHANGED
41500 DISPATCH SERVICES (DISPATCH SERVICES PAID TO THE CITY OF PALM BEACH GARDENS)	154,646	0	154,646	159,000	2.82%
42000 POSTAGE & FREIGHT (FOR POSTAGE AND SHIPPING CHARGES)	1,000	0	1,000	1,000	0.00%
46000 REPAIR & MAINTENANCE (FOR VEHICLES, RADIOS, RADAR UNITS AND OTHER EQUIPMENT)	30,000	0	30,000	30,000	0.00%
46300 MAINT-SPEEDOMETER CALIB. (STATE MANDATED TO BE PERFORMED EVERY 6 MONTHS)	1,000	0	1,000	1,000	0.00%
46400 MAINT-SUPPLIES/TIRES (TIRES & RELATED REPAIRS FOR DEPARTMENT VEHICLES)	6,500	0	6,500	6,500	0.00%
46600 SERVICE CONTRACTS (CONTRACTUAL SERVICES FOR RMS, CAD & POWER DMS SOFTWARE, OFFICE EQUIPMENT, EMAIL, ETC.)	25,000	0	25,000	35,000	40.00%
47000 PRINTING & BINDING (CITATIONS, FORMS, LETTERHEAD, ENVELOPES, BROCHURES, ETC.)	1,000	0	1,000	1,000	0.00%
49000 OTHER CURRENT CHARGES (INVESTIGATIONS, SUPPLIES, EQUIPMENT, FURNISHINGS, BATTERIES, ETC., SPONSOR TOUR DE FORCE)	22,000	0	22,000	15,000	-31.82%
51000 OFFICE SUPPLIES (OFFICE AND PATROL OFFICER NEEDS ESTIMATE BASED ON HISTORICAL USAGE)	2,500	0	2,500	2,700	8.00%
52100 CRIME PREVENTION (CRIME WATCH MATERIALS, COMMUNITY AND CHILDREN AWARENESS PROGRAMS)	5,000	0	5,000	5,000	0.00%
52200 FUEL (FOR DEPARTMENT VEHICLES, BASED ON CURRENT MARKET CONDITIONS AND 87 OCTANE FUEL)	57,000	0	57,000	64,500	13.16%
52300 MATERIALS & SUPPLIES (EVIDENCE BAGS, PEPPER SPRAY, FINGERPRINT SUPPLIES, BARRIER TAPE, ALCOHOL COLLECTION KITS, ETC.)	4,000	0	4,000	4,000	0.00%
52400 UNIFORMS (SHIRTS, PANTS, VESTS, BELTS, BADGES/BARS, HOLSTERS, CUFF HOLDERS, HELMETS, ETC.)	15,000	0	15,000	17,500	16.67%
52500 COMPUTER SUPPORT (FOR COMPUTER HARDWARE, SOFTWARE, SUPPLIES, ETC.)	7,000	0	7,000	10,000	42.86%
54000 BOOKS & PUBLICATIONS (FLORIDA STATE STATUTES, LAW PUBLICATIONS, CROSS REFERENCE STREET GUIDE, ETC.)	1,000	0	1,000	1,500	50.00%
54100 TRAINING (CONFERENCES, SEMINARS, PLI, TRAINING PROGRAMS, ETC. (TUITION REIMBURSEMENT LIMITED TO \$10,000))	16,500	0	16,500	16,500	0.00%
54200 HIGH LIABILITY TRAINING (AMMUNITION, TARGETS, FIRING RANGE SUPPLIES, ETC.)	7,000	0	7,000	7,000	0.00%

LAW ENFORCEMENT FUND/DEPARTMENT #01521	<i>FY 23-24 Budget</i>	FY 23-24 TRANSFERS	<i>FY 23-24 REVISED</i>	<i>FY 24-25 DRAFT BUDGET</i>	PERCENT CHANGED
54300 DUES (INT'L, FLORIDA AND PBC-CHIEFS OF POLICE, FBINAA, IALEFI, IALEP, FBI-LEEDA, ROCIC, MPSCC-\$16,000, ETC.)	14,000	0	14,000	19,000	35.71%
SUBTOTAL-OPERATING EXPENSES	392,646	0	392,646	418,700	6.64%
64200 COMPUTER AND EQUIPMENT (COMPUTERS AND SOFTWARE, ON A 5-YEAR REPLACEMENT CYCLE \$8.84K FROM IMPACT FEES)	5,000	0	5,000	10,000	100.00%
64200 COMPUTER AND EQUIPMENT (SERVERS AND EQUIPMENT, ETC. AS MAY BE REQUIRED DURING THE YEAR-FROM IMPACT FEES)	10,000	0	10,000	15,000	50.00%
64300 VEHICLES (2-VEHICLES (FUNDED FROM ONE CENT SURTAX, \$140k), INCLUDES LIGHTS, SET-UP, INSTALLATION)	230,000	0	230,000	140,000	-39.13%
64900 EQUIPMENT (RADIOS, TASERS \$78, RADARS, CAMERAS, ETC Misc. \$10, K-9 15k)	130,000	31,940	161,940	103,000	-36.40%
SUBTOTAL-CAPITAL OUTLAY	375,000	31,940	406,940	268,000	-34.14%
DEPARTMENT TOTALS	3,599,635	31,940	3,631,575	3,765,002	3.67%

PUBLIC WORKS FUND/DEPARTMENT #01539	FY 23-24 Budget	FY 23-24 TRANSFERS	FY 23-24 REVISED	FY 24-25 DRAFT BUDGET	PERCENT CHANGED
<u>12000 PAYROLL</u>					
SALARY AND WAGES	330,490	0	330,490	353,750	7.04%
<u>OTHER PAYROLL EXPENSES</u>					
Overtime	10,000	0	10,000	10,000	0.00%
Estimated Personal Leave Payout	4,459	0	4,459	4,500	0.93%
SUBTOTAL-SALARIES	344,949	0	344,949	368,250	6.76%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED)	26,389	0	26,389	28,171	6.76%
22000 RETIREMENT CONTRIBUTION (EMPLOYEE'S PENSION PLANS - FLORIDA RETIREMENT SYSTEM AND JUNO BEACH'S PENSION PLAN)	33,802	0	33,802	40,125	18.70%
23000 INSURANCE BENEFITS (MEDICAL, DENTAL, SHORT AND LONG TERM DISABILITY, LIFE-AD&D AND VISION INSURANCE, INCLUDES FSA)	54,979	0	54,979	65,975	20.00%
24000 WORKERS' COMPENSATION (ESTIMATED AT START OF POLICY YEAR - ACTUAL COSTS DEPEND ON PAYROLL AND CLAIMS)	11,373	0	11,373	11,885	4.50%
SUBTOTAL-EMPLOYEE BENEFITS	126,543	0	126,544	146,155	15.50%
31300 CONSULTANT FEES (CONSULTING SERVICES, I.T., PELICAN LAKE)	5,000	0	5,000	20,000	300.00%
SUBTOTAL-PROFESSIONAL FEES	5,000	0	5,000	20,000	300.00%
34100 CONTRACT SERVICES-LAKE & BLDG. (FACILITY CLEANING \$28,600, PELICAN LAKE \$4,000, FIRE ALARM \$2,100, ELEVATOR \$2,026, AND EXTERMINATI	48,376	14,972	63,348	48,500	-23.44%
34300 LANDSCAPING MAINTENANCE (CONTRACT LABOR, IRRIGATION MAINT., FERTILIZER, MULCH, SEAGRAPE TRIMMING, PLANTS, RUST CONTRO	32,500		32,500	32,500	0.00%
34400 CONTRACT - LANDSCAPING (U.S. HWY 1, DONALD ROSS, OCEAN DRIVE (N), UNIVERSE BLVD., TOWN HALL PARK, PELICAN LAKE, MERC. RD. & TOWI	78,469	126,886	205,355	127,660	-37.83%
34800 SOLID WASTE ASSESSMENTS (CURBSIDE COLLECTION ASSESSMENT PAYABLE TO WASTE MANAGEMENT, CORRESPONDING REVENUE ITE	121,700	0	121,700	128,500	5.59%
40000 TRAVEL & PER DIEM (RELATED EXPENSES FOR CONFERENCES, SEMINARS, MEETINGS, ETC.)	2,000	0	2,000	2,000	0.00%
41000 COMMUNICATION SERVICES (PBC TELEPHONE SERVICE & INTERNET ACCESS, CELLULAR SERVICE, CABLE, ETC.)	5,500	0	5,500	6,000	9.09%
43000 UTILITY SRV-ELECTRICITY (FOR TOWN CENTER AND MAINTENANCE BUILDINGS)	25,500	0	25,500	26,500	3.92%

PUBLIC WORKS FUND/DEPARTMENT #01539	FY 23-24 Budget	FY 23-24 TRANSFERS	FY 23-24 REVISED	FY 24-25 DRAFT BUDGET	PERCENT CHANGED
43100 UTILITY SRV-ELECTRICITY (FOR STREET LIGHTS, PELICAN LAKE & OCEAN DRIVE (N) LIGHTS, FOUNTAINS, & IRRIGATION PUMPS & TIMER	61,500	0	61,500	68,000	10.57%
43300 UTILITY SRV-WATER/SEWER (FOR TOWN CENTER AND MAINTENANCE BUILDINGS)	3,150	0	3,150	3,150	0.00%
43400 UTILITY SRV-WATER (DUNE SHOWERS AND PARK IRRIGATION SYSTEMS THROUGHOUT TOWN)	13,750	0	13,750	13,750	0.00%
43800 STORM WATER-NPDES (PROJECTED EXPENSE FOR FEDERAL MANDATE INCLUDING STREET SWEEPING, DISPOSAL, DOG BAGS, CONSULTING, NEWSLETTE	9,500	0	9,500	9,500	0.00%
43900 WASTE DISPOSAL (TOWN CENTER, MAINTENANCE AND BEACH DEBRIS DISPOSAL, ESTIMATE BASED ON HISTORICAL COSTS)	4,000	0	4,000	4,000	0.00%
44100 RENTALS & LEASES (PERIODIC RENTAL OF SPECIALTY EQUIPMENT, ESTIMATE BASED ON HISTORICAL USAGE)	1,000	0	1,000	1,000	0.00%
46000 REPAIR / MAINTENANCE (FOR DEPARTMENT VEHICLES, BACKHOE, AERIAL LIFT, MOWERS, AND OTHER EQUIPMENT)	18,000	0	18,000	15,000	-16.67%
46100 BUILDING MAINTENANCE (AIR CONDITIONERS, PAINTING, FLOOR CLEANING, ELECTRICAL, PLUMBING & OTHER SERVICES & SERVICE C	20,000	0	20,000	50,000	150.00%
48000 PROMOTIONAL ACTIVITIES (EVENTS & OTHER SUPPORT ACTIVITY, BASED ON HISTORICAL USAGE)	2,000	0	2,000	1,000	-50.00%
49000 OTHER CURRENT CHARGES (MISC. HARDWARE ITEMS, TOOLS, LUMBER, BATTERIES, FILTERS, PARK MAINT. ITEMS, OFFICE NEEDS, ETC.)	12,500	0	12,500	10,000	-20.00%
49340 DONATION EXPENSES (PURCHASE OF BENCHES, TREES, AND PLAQUES FROM DONATED FUNDS)	2,500	0	2,500	2,500	0.00%
49360 AMENITY IMPROVEMENTS (FOR HARDSCAPE, IRRIGATION, DUNE WALKOVERS, SIDEWALKS, ETC. REPAIRS AND REPLACEMENTS)	20,000	0	20,000	12,500	-37.50%
49500 INCIDENT MANAGEMENT (EMERGENCY MANAGEMENT RELATED MATERIALS, SUPPLIES, REPAIRS, GENERATOR FUEL, ETC.)	2,500	0	2,500	2,500	0.00%
49700 SMALL EQUIPMENT (PURCHASE OF LANDSCAPING AND BUILDING MAINTENANCE EQUIPMENT)	2,500	0	2,500	2,500	0.00%
52200 FUEL (FOR DEPARTMENT VEHICLES, BASED ON CURRENT MARKET CONDITIONS AND 87 OCTANE FUEL)	11,000	0	11,000	11,000	0.00%
52300 MATERIALS & SUPPLIES (JANITORIAL, BUILDING, MAINTENANCE, WELDING, ETC. PRODUCTS AND SUPPLIES)	9,000	0	9,000	9,000	0.00%
52400 UNIFORMS (SHIRTS, PANTS, AND SAFETY BOOTS)	1,500	0	1,500	1,500	0.00%

PUBLIC WORKS FUND/DEPARTMENT #01539	FY 23-24 Budget	FY 23-24 TRANSFERS	FY 23-24 REVISED	FY 24-25 DRAFT BUDGET	PERCENT CHANGED
52500 COMPUTER SUPPORT (FOR COMPUTER HARDWARE, SOFTWARE, SUPPLIES, ETC.)	1,250	0	1,250	1,250	0.00%
53000 ROAD MAINTENANCE & SUPPLIES (STREET NAME, DIRECTIONAL AND INFORMATION SIGNS; SUPPLIES AND STRIPING MAINTENANCE)	14,000	0	14,000	14,000	0.00%
54100 TRAINING (REGISTRATION FOR CONFERENCES, SEMINARS AND MEETINGS; AND COLLEGE TUITION REIMBURSEMENT; PUBLICAT	1,000	0	1,000	1,000	0.00%
SUBTOTAL-OPERATING EXPENSES	524,695	141,858	666,553	604,810	-9.26%
62700 TOWN CENTER (CAPITAL RESTORATION NEEDS- Building Addition Design 250k, Fascia 50K AND A/C 30K)	57,500	12,000	69,500	330,000	374.82%
63400 KAGAN PARK (2023/24 KAGAN PARK-PLAYGROUND EQUIPMENT-\$225K FROM ONE-CENT)	255,000	0	255,000	225,000	-11.76%
63500 LIGHTS, ELECTRIC, SIGNS, ROADS (CAPITAL RESTORATION AND REPAIR-LIGHTS, ELECTRIC, SIGNS, ROADS, ETC.-MERCURY ROAD STREET LIGH	10,000	3,500	13,500	0	-100.00%
63600 AMENITY IMPROVEMENTS (CAPITAL RESTORATION AND REPAIR-HARDSCAPE, LANDSCAPE, IRRIGATION, SIDEWALKS, PELICAN LAKE, ET 2024 Gazebo 15K - Sidewalks 50k Trail grant 200k	10,000	0	10,000	265,000	2550.00%
63800 PROJECT - Beach Shelter Re Roofs	0	0	0	24,000	
63800 PROJECTS Road Paving and Resurfacing - One Cent Surtax	0	0	0	50,000	
63800 PROJECTS (ATLANTIC BOULEVARD/OCEAN RIDGE PEDESTRIAN PATH AND SIDEWALK - \$90K FROM ONE-CENT)	90,000	70,000	160,000	90,000	-43.75%
63900 STORMWATER IMPROVEMENTS PELICAN LAKE S. LITTORAL SHELF \$50K-ONE-CENT)	374,000	0	374,000	50,000	-86.63%
63900 STORMWATER IMPROVEMENTS (FY 23 UNIVERSE BOULEVARD STORMWATER- Encumbrance rollover \$2.2m)	2,200,000	0	2,200,000	0	-100.00%
63900 PROJECTS (PELICAN LAKE/ COMMUNITY AREA-\$100,000-ONE-CENT- JB0 Drainage \$100k (Rollover from 2023-2024) DUNE WALKOVER \$150,000 -FRDAP Grant \$112,500k -\$37,500 ONE CENT)	341,750	0	341,750	350,000	2.41%
64000 EQUIPMENT & MAJOR REPAIRS (CAPITAL MACHINERY, EQUIPMENT/REPAIRS;	40,000	34,000	74,000	30,000	-59.46%
SUBTOTAL-CAPITAL OUTLAY	3,378,250	119,500	3,497,750	1,414,000	-59.57%
DEPARTMENT TOTALS	4,379,436	261,358	4,640,794	2,553,215	-44.98%

GENERAL GOVERNMENT
FUND/DEPARTMENT #01595

	<i>FY 23-24 Budget</i>	FY 23-24 TRANSFERS	<i>FY 23-24 REVISED</i>	<i>FY 24-25 DRAFT BUDGET</i>	PERCENT CHANGED
23100 HEALTH INSURANCE (75% OF DEPENDENT MEDICAL AND DENTAL INSURANCE PREMIUMS)	105,000	0	105,000	150,000	42.86%
45000 INSURANCE (GENERAL & LAW ENFORCEMENT LIABILITY, AUTO, BUILDING & CONTENTS, FLOOD, DUNE WALKOVERS, ETC.)	227,115	0	227,115	290,000	27.69%
71000 DEBT SERVICE (TOWN IS DEBT FREE)	0	0	0	0	0.00%
99900 CONTINGENCY \$500,000, AND ESTIMATED TO FUND BALANCE DUE TO EXCESS FROM BUILDING PERMIT REVENUE-\$150K.)	638,322	(474,158)	164,164	650,000	1.83%
DEPARTMENT TOTALS	970,437	(474,158)	496,279	1,090,000	12.32%
TOTAL EXPENDITURES	11,514,590	360,939	11,875,529	10,785,377	-9.18%

BUDGET SUMMARY	PRIOR YEAR	AMENDED BUDGET	CURRENT YEAR	Amount Changed
TOTAL REVENUES	11,514,590	11,875,529	10,785,377	(1,090,152)
LEGISLATIVE	29,939	46,739	57,713	10,974
FINANCE & ADMINISTRATION	1,165,430	1,390,429	1,427,654	37,225
COMPREHENSIVE PLANNING	1,369,713	1,669,713	1,891,793	222,080
LAW ENFORCEMENT	3,599,635	3,631,575	3,765,002	133,427
PUBLIC WORKS	4,379,436	4,640,794	2,553,215	(2,087,579)
GENERAL GOVERNMENT	970,437	496,279	1,090,000	593,721
TOTAL EXPENDITURES	11,514,590	11,875,529	10,785,378	(1,090,152)
SURPLUS(SHORTFALL)	0	(0)	(1)	(1)