

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	4,217,534	6.45%
(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>	<i>FY 23-24 TRANSFERS</i>	<i>FY 23-24 REVISED</i>	<i>FY 24-25 DRAFT BUDGET</i>	<i>PERCENT CHANGED</i>
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, FINGERPRINTS)	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 SCHEDULE)	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 EDUCATION (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	200,000	33.33%
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>	FY 23-24	<i>FY 23-24</i>	<i>FY 24-25</i>	PERCENT
	<i>Budget</i>	TRANSFERS	<i>REVISED</i>	<i>DRAFT BUDGET</i>	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	936,649	32.78%
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	1,593,246	-45.85%
TOTAL REVENUES	11,514,590	360,939	11,875,529	11,124,377	-3.39%

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 ASSESMI	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</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
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)	0	0	0	10,000	0.00%
SUBTOTAL-CAPITAL OUTLAY	55,000	0	55,000	85,000	54.55%
DEPARTMENT TOTALS	1,165,430	224,999	1,390,429	1,367,654	-1.64%

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)	12,000	0	12,000	387,000	3125.00%
Vulnerability Study \$225, Master Plan \$75 and P&Z Regulations \$75					
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 REVENUE)	400,000	300,000	700,000	550,000	37.50%
SUBTOTAL-PROFESSIONAL FEES	475,500	0	775,500	1,004,000	29.46%
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	<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
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	1,841,793	10.31%

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 UNIFORMS)	2,000	0	2,000	2,000	0.00%
35000 INVESTIGATIONS	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	34,000	36.00%
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</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
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	417,700	6.38%
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	3,764,002	3.65%

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	177,660	-13.49%
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; PUBLICATIONS)	1,000	0	1,000	1,000	0.00%
SUBTOTAL-OPERATING EXPENSES	524,695	141,858	666,553	654,810	-1.76%
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 LIGHTS)	10,000	3,500	13,500	0	-100.00%
63600 AMENITY IMPROVEMENTS (CAPITAL RESTORATION AND REPAIR-HARDSCAPE, LANDSCAPE, IRRIGATION, SIDEWALKS, PELICAN LAKE, ETC.)	10,000	0	10,000	265,000	2550.00%
2024 Gazebo 15K - Sidewalks 50k Trail grant 200k					
63800 PROJECT - Beach Shelter Re Roofs	0	0	0	24,000	
63800 PROJECTS Road Paving and Resurfacing - One Cent Surtax	0	0	0	500,000	
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	1,864,000	-46.71%
DEPARTMENT TOTALS	4,379,436	261,358	4,640,794	3,053,215	-34.21%

GENERAL GOVERNMENT
FUND/DEPARTMENT #01595

	<i>FY 23-24 Budget</i>	<i>FY 23-24 TRANSFERS</i>	<i>FY 23-24 REVISED</i>	<i>FY 24-25 DRAFT BUDGET</i>	<i>PERCENT CHANGED</i>
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	240,000	5.67%
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.)	<u>638,322</u>	<u>(474,158)</u>	<u>164,164</u>	<u>650,000</u>	<u>1.83%</u>
DEPARTMENT TOTALS	970,437	(474,158)	496,279	1,040,000	7.17%
TOTAL EXPENDITURES	11,514,590	360,939	11,875,529	11,124,377	-6.33%