



Meeting Name: Town Council Meeting
Meeting Date: July 23, 2025
Prepared By: E. Alves, CPA, Finance/HR Director
Item Title: One-Cent Surtax – FY2025/2026 Projects List for Oversight Committee

BACKGROUND

In November 2016 the voters of Palm Beach County approved a one-cent sales surtax. The approval effectively raised the sales tax from 6 cents to 7 cents on the dollar, giving the county government, its public schools and municipal governments funding intended primarily for repairing infrastructure and public facilities, and purchasing capital equipment. The total revenue for Juno Beach during the 10-year term, beginning January 1, 2017, is estimated to be approximately \$2.3 million.

Pursuant to the County Ordinance and the ballot language approved by the voters, municipal expenditures of surtax proceeds shall be subject to independent oversight by citizen committees and proceeds expenditures are restricted by Section 212.055(2)(d), Florida Statutes. At the December 14, 2016 Town Council meeting, the Council approved participating with the Palm Beach County League of Cities-Surtax Oversight Committee to facilitate that requirement. The Oversight Committee has 17 participating municipalities.

DISCUSSION

The Palm Beach County League of Cities Infrastructure Surtax Citizen Oversight Committee is requesting the Town's One-Cent Discretionary Surtax Project List for Fiscal Year 2026 to be submitted to the Committee.

Staff proposes the following, new or additionally funded, projects from one-cent discretionary surtax for FY 2025/26 to satisfy the above request from the Oversight Committee:

- 2 Hybrid Marked Police Vehicles with Equipment - \$160,634
- Universe Blvd. Repaving Project - \$683,700
- Public Works Vehicle - \$50,000
- Public Works Sidewalk Sweeper - \$6,000
- Re-Thatch Chickee Huts - \$15,000
- Town Center Silen Alarm System Replacement - \$25,000

As you may recall, the fiscal year proposed project lists are not cast in stone, the Town Council can change, re-prioritize or abandon any project or equipment item at any time. In addition, the Town does not have to expend any of the proceeds in any specific time frame, there is no risk of forfeiture. During the budget process, staff will include and present all of the FY 2026 proposed capital projects and funding sources for the Town Council's review and approval.

RECOMMENDATION

Staff recommends the Town Council consider a motion to approve a FY 2025/26 One-Cent Discretionary Surtax Projects List funded through the one-cent discretionary sales surtax and submit to the Palm Beach County League of Cities Infrastructure Surtax Citizen Oversight Committee as requested.