



**2015-2016
ANNUAL BUDGET**

Town of Juno Beach Annual Budget

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**LIST OF PRINCIPAL OFFICIALS
COUNCIL - MANAGER FORM OF GOVERNMENT**

TOWN COUNCIL

Morton J. Levine.....Mayor
Ellen D. AndelVice Mayor
William J. Greene.....Vice Mayor Pro Tem
James R. LyonsCouncilmember
Jason S. Haselkorn.....Councilmember

ADMINISTRATIVE STAFF

Joseph F. Lo Bello.....Town Manager
Brian J. Smith.....Police Chief
Matthew A. Pazanski.....Finance Director
Anthony R. Meriano.....Public Works Director
Vanessa M. Mutchnik.....Town Clerk
Ruben Cruz, Jr.....Director of Planning and Zoning
Andrea L. Dobbins.....Project Coordinator/Risk Manager

PROFESSIONAL ADVISORS

Leonard G. Rubin, P.A.....Attorney

Robert Rennebaum, P.E.
Simmons & White, Inc.....Consulting Engineer

Mark Veil
Caler, Donten, Levine,
Porter & Veil, P.A.....Independent Auditors



Town of Juno Beach Budget Calendar

May – July	Staff compiles budget data
May 26, 2015	Senior Staff Meeting - Departmental Discussion and Capital Improvement Plan Review
June 10, 2015	Town Council Meeting - Budget Planning Session
July 17, 2015	Proposed Budget – First draft available
July 22, 2015	Town Council Meeting - Setting of proposed millage rate and first public hearing date
August 26, 2015	Town Council Meeting – Review/Modify Proposed Budget
September 15, 2015 (Tuesday) Public Hearing	Town Council Meeting-First reading of Tentative Budget <i>(This date is dependent upon other taxing district meeting dates, as meetings cannot conflict.)</i>
September 29, 2015 (Tuesday) Public Hearing	Town Council Meeting-Second reading Budget <i>(This date is dependent upon other taxing district meeting dates, as meetings cannot conflict.)</i>

Some of the dates above must be coordinated with Palm Beach County and other taxing districts so as not to conflict with other public hearing meetings. As the budget process and reporting requirements are met, the Town Council and Staff will adjust the dates if necessary.

(The scheduled public hearing dates for Palm Beach County Board of County Commissioners are September 8th and 21st and for the Palm Beach County School Board July 29th and September 9th.)

**TOWN OF JUNO BEACH
ANNUAL BUDGET
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2016**

GENERAL FUND

	FISCAL YEAR <u>2015-2016</u>	FISCAL YEAR <u>2014-2015</u>	PERCENT <u>CHANGED</u>	AMOUNT <u>CHANGED</u>
<u>REVENUES</u>				
Ad Valorem Taxes	\$2,671,289	\$2,594,652	2.95%	\$76,637
Sales and Use Taxes	53,724	50,885	5.58%	2,839
Franchise Fees	58,500	57,000	2.63%	1,500
Utility Taxes	845,192	850,177	-0.59%	(4,985)
Licenses and Permits	659,500	909,000	-27.45%	(249,500)
Grants	160,000	80,000	100.00%	80,000
Intergovernmental Revenue	369,421	349,635	5.66%	19,786
Charges for Services	21,600	22,600	-4.42%	(1,000)
Fines and Forfeitures	347,750	357,750	-2.80%	(10,000)
Investment Earnings	50,000	50,000	0.00%	0
Miscellaneous	158,037	150,537	4.98%	7,500
Non-Revenues - From Fund Balance	675,000	575,000	17.39%	100,000
From Impact Fees Collected	41,500	43,560	0.00%	(2,060)
From Forfeiture Fund-Reserves	22,000	10,000	0.00%	12,000
From Capital Projects-Reserves	0	7,500	0.00%	(7,500)
From Contributions-Reserves	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>
TOTAL REVENUES	<u>\$6,133,513</u>	<u>\$6,108,296</u>	<u>0.41%</u>	<u>\$25,217</u>

EXPENDITURES BY DEPARTMENT

LEGISLATIVE

Salaries	\$16,200	\$16,200	0.00%	\$0
Employee Benefits	1,239	1,239	0.00%	0
Operating Expenses	<u>13,100</u>	<u>11,600</u>	<u>12.93%</u>	<u>1,500</u>

TOTAL LEGISLATIVE	30,539	29,039	5.17%	1,500
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FINANCE & ADMINISTRATION

Salaries	526,683	529,901	-0.61%	(3,217)
Employee Benefits	152,943	151,672	0.84%	1,271
Professional Fees	52,501	52,444	0.11%	57
Operating Expenses	126,950	132,000	-3.83%	(5,050)
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>0.00%</u>	<u>0</u>

TOTAL FINANCE & ADMINISTRATION	864,077	871,017	-0.80%	(6,940)
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**TOWN OF JUNO BEACH
ANNUAL BUDGET
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2016**

	FISCAL YEAR <u>2015-2016</u>	FISCAL YEAR <u>2014-2015</u>	PERCENT <u>CHANGED</u>	AMOUNT <u>CHANGED</u>
<u>COMPREHENSIVE PLANNING</u>				
Salaries	261,864	260,459	0.54%	1,405
Employee Benefits	86,566	81,163	6.66%	5,403
Professional Fees	64,000	64,000	0.00%	0
Operating Expenses	337,750	461,500	-26.81%	(123,750)
Capital Outlay	<u>5,000</u>	<u>32,250</u>	<u>-84.50%</u>	<u>(27,250)</u>
TOTAL COMPREHENSIVE PLANNING	755,180	899,372	-16.03%	(144,192)
<u>LAW ENFORCEMENT</u>				
Salaries	1,406,892	1,348,261	4.35%	58,631
Employee Benefits	589,892	544,855	8.27%	45,037
Professional Fees	25,500	35,500	-28.17%	(10,000)
Operating Expenses	657,360	664,170	-1.03%	(6,810)
Capital Outlay	<u>110,000</u>	<u>51,500</u>	<u>113.59%</u>	<u>58,500</u>
TOTAL LAW ENFORCEMENT	2,789,644	2,644,286	5.50%	145,358
<u>PUBLIC WORKS</u>				
Salaries	339,201	330,626	2.59%	8,577
Employee Benefits	100,285	98,525	1.79%	1,759
Operating Expenses	352,087	346,637	1.57%	5,450
Capital Outlay	<u>216,000</u>	<u>150,000</u>	<u>44.00%</u>	<u>66,000</u>
TOTAL PUBLIC WORKS	1,007,573	925,788	8.83%	81,785
<u>GENERAL GOVERNMENT</u>				
Insurance	186,500	185,500	0.54%	1,000
Bank Loan - Principal & Interest	0	0	0.00%	0
To Fund Balance (Town Reserves)	0	0	0.00%	0
Contingency	<u>500,000</u>	<u>553,294</u>	<u>-9.63%</u>	<u>(53,294)</u>
TOTAL GENERAL GOVERNMENT	<u>686,500</u>	<u>738,794</u>	<u>-7.08%</u>	<u>(52,294)</u>
TOTAL EXPENDITURES	<u>\$6,133,513</u>	<u>\$6,108,296</u>	<u>0.41%</u>	<u>\$25,217</u>

GENERAL FUND REVENUES

	FY 14-15 Final	TRANSFERS	REVISED	RECEIVED 6/30/15	PERCENT COLLECTED	FY 15-16 Final	PERCENT CHANGED
31100 PROPERTY TAX <i>(REVENUES BASED ON A 2.4288 MILLAGE RATE per \$1,000 APPLIED TO \$1,137,596,270 OF TAXABLE PROPERTY VALUE LESS 3.5% DISCOUNT.) (THIS MILLAGE RATE REPRESENTS A 0.01% TAX DECREASE AND A 5.72% RATE DECREASE COMPARED TO THE PRIOR YEAR'S 2.576.)</i>	2,589,652	0	2,589,652	2,534,210	97.86%	2,666,289	2.96%
31116 PROPERTY TAX - INTEREST	2,500	0	2,500	0	0.00%	2,500	0.00%
31120 DELINQUENT PROPERTY TAX	2,500	0	2,500	3,889	155.56%	2,500	0.00%
31241 LOCAL OPTION GAS TAX	50,885	0	50,885	35,922	70.59%	53,724	5.58%
31410 UTILITY TAX (10% - ELECTRICITY, METERED OR BOTTLED GAS, AND FUEL OIL)	375,000	0	375,000	260,781	69.54%	385,000	2.67%
31430 WATER - UTILITY TAX (10% - SEACOAST UTILITY AUTHORITY AND TOWN OF JUPITER WATER SERVICE)	125,000	0	125,000	93,628	74.90%	129,000	3.20%
31510 COMMUNICATION SERV TAX (TELECOMMUNICATIONS AND CABLE, ESTIMATED BY THE FLORIDA DEPARTMENT OF REVENUE, BASED ON POPULATION AND APPROVED RATE)	350,177	0	350,177	224,056	63.98%	331,192	-5.42%
31600 LOCAL BUSINESS TAX RECEIPTS (TOWN BUSINESS LICENSE FEES)	59,000	0	59,000	57,150	96.86%	59,500	0.85%
32200 BUILDING PERMITS (ESTIMATE BASED ON ACTIVITY: CORRESPONDING EXPENSE OF \$300,000; 50% OF PERMIT REVENUE)	850,000	0	850,000	1,065,797	125.39%	600,000	-29.41%
32310 ELECTRICITY - FRANCHISE FEE (NOT AN ADOPTED REVENUE SOURCE)	0	0	0	0	0.00%	0	0.00%
32370 SOLID WASTE - FRANCHISE FEE (10% FEE on RESIDENTIAL AND COMMERCIAL SERVICE THROUGH WASTE MANAGEMENT)	57,000	0	57,000	31,040	54.46%	58,500	2.63%
32920 ZONING FEES (FEES FOR P&Z RELATED ZONING CHANGES, SPECIAL EXCEPTIONS, SITE PLAN REVIEWS, EVENTS, ETC.)	15,000	0	15,000	19,930	132.87%	16,000	6.67%
32925 P&Z SITE PLAN PROCESS (FEES CHARGED TO RECOUP ADDITIONAL COSTS TO REVIEW PROPOSED DEVELOPMENTS, ETC.)	5,000	0	5,000	0	0.00%	3,000	-40.00%
33000 GRANTS (FLA.RECREATION DEVELOPMENTASSISTANCE(FRDAP):\$50,000-Gazebo; \$50,000-Kagan Park; \$50,000 Dunewalk; PBC RADIO-\$5,000, FMIT SAFETY-\$5,000)	80,000	0	80,000	36,292	45.37%	160,000	100.00%
33512 STATE REVENUE SHARING (ANNUALLY ESTIMATED BY THE FLORIDA DEPARTMENT OF REVENUE BASED ON ECONOMIC ACTIVITY AND POPULATION.)	77,201	0	77,201	55,302	71.63%	81,460	5.52%
33514 MOBILE HOME LICENSES (SHARE OF LICENSES PAID DIRECTLY TO THE STATE AND FORWARDED TO THE TOWN)	1,000	0	1,000	552	55.20%	1,000	0.00%
33515 ALCOHOLIC BEVERAGE LIC. (SHARE OF LICENSES PAID DIRECTLY TO THE STATE AND FORWARDED TO THE TOWN)	6,200	0	6,200	4,582	73.90%	6,200	0.00%

GENERAL FUND REVENUES	<i>FY 14-15</i> <i>Final</i>	TRANSFERS	REVISED	RECEIVED 6/30/15	PERCENT COLLECTED	<i>FY 15-16</i> <i>Final</i>	PERCENT CHANGED
33518 1/2 CENT SALES TAX (ANNUALLY ESTIMATED BY THE FLORIDA DEPARTMENT OF REVENUE BASED ON ECONOMIC ACTIVITY AND POPULATION.)	243,834	0	243,834	170,714	70.01%	261,361	7.19%
33540 MOTOR FUEL TAX REBATE (RECOUP OF SALES TAX PAID ON FUEL PURCHASES)	3,400	0	3,400	1,586	46.65%	3,400	0.00%
33820 COUNTY BUSINESS TAX RECEIPTS (SHARE OF BUSINESS LICENSES PAID DIRECTLY TO PALM BEACH COUNTY AND FORWARDED TO THE TOWN)	10,000	0	10,000	2,239	22.39%	9,000	-10.00%
33830 SOLID WASTE AUTHORITY (BASED ON REVENUES DERIVED FROM SWA RECYCLING PROGRAM)	8,000	0	8,000	2,859	35.74%	7,000	-12.50%
34000 CERTIF,COPY,RECORD SRCH	2,500	0	2,500	4,061	162.44%	2,500	0.00%
34110 SALE OF MAPS & PUBLICATIONS (SALE OF MAPS AND PUBLICATIONS, CODE BOOKS, ORDINANCES, ETC.)	100	0	100	0	0.00%	100	0.00%
34700 COMMUNITY ACTIVITIES (FEES FROM EVENTS)	5,000	0	5,000	4,411	88.22%	5,000	0.00%
35400 VIOLATION OF ORDINANCE (ESTIMATED SAFE STREET W/CORRESPONDING \$306,000 EXPENSE, \$5,000 REDLIGHT COURT FEES; POLICE \$3,000 & P&Z VIOLATIONS, \$10,000)	324,000	0	324,000	27,922	8.62%	324,000	0.00%
35900 COURT FINES (BASED ON UNIFORM TRAFFIC CITATION (UTC) ACTIVITY AFTER STATE & COUNTY ALLOCATION; INCLUDES SAFE STREET UTC's)	30,000	0	30,000	18,948	63.16%	20,000	-33.33%
35910 LAW ENFORCEMENT EDUCAT. (BASED ON TRAFFIC CITATION ACTIVITY AND DISTRIBUTION RECEIVED AFTER STATE & COUNTY ALLOCATION)	3,750	0	3,750	1,193	31.81%	3,750	0.00%
35999 LAW ENFORCEMENT FORFEITURES (BASED ON ACTIVITY AND DISTRIBUTION IF REQUIRED TO STATE & COUNTY)	0	0	0	450	0.00%	0	0.00%
36110 INVESTMENT EARNINGS (ESTIMATE BASED ON CURRENT AND PROJECTED INTEREST RATE ENVIRONMENT)	50,000	0	50,000	36,977	73.95%	50,000	0.00%
36311 SOLID WASTE ASSESSMENT (BASED ON CONTRACT WITH WASTE MANAGEMENT)	62,837	0	62,837	65,542	104.30%	62,837	0.00%
36321 IMPACT FEES - POLICE	0	0	0	4,166	0.00%	0	0.00%
36322 IMPACT FEES - GEN & ADM.	0	0	0	38,457	0.00%	0	0.00%
36420 SALE OF LAND	0	0	0	0	0.00%	0	0.00%
36600 CONTRIBUTIONS (BASED ON HISTORICAL ACTIVITY FROM FRENCHMAN'S CREEK AND OTHER CONTRIBUTORS.)	25,000	0	25,000	47,764	191.06%	25,000	0.00%
36900 MISCELLANEOUS REVENUE (RECOUPING OF POLICE & PUBLIC WORKS COSTS FOR OUTSIDE EVENTS AND OTHER HISTORICAL ACTIVITY.)	35,000	0	35,000	68,792	196.55%	42,500	21.43%

GENERAL FUND REVENUES

	<i>FY 14-15</i>	TRANSFERS	REVISED	RECEIVED 6/30/15	PERCENT COLLECTED	<i>FY 15-16</i>	PERCENT CHANGED
	<i>Final</i>					<i>Final</i>	
36900 INSURANCE REIMBURSEMENT (FROM CLAIMS, REFUNDS, RETURN OF PREMIUM)	0	0	0	18,159	0.00%	0	0.00%
36910 T-SHIRTS & ACCESSORIES	500	0	500	20	4.00%	500	0.00%
36911 HISTORY BOOK SALES (PROPOSED BOOK SALES FROM "THE HISTORY OF JUNO BEACH.")	200	0	200	192	96.00%	200	0.00%
36980 WATER IMPROVEMENT FEES (DERIVED FROM CONSTRUCTION ACTIVITY)	16,000	0	16,000	10,000	62.50%	16,000	0.00%
36981 SEWER IMPROVEMENT FEES (DERIVED FROM CONSTRUCTION ACTIVITY)	6,000	0	6,000	1,800	30.00%	6,000	0.00%
38903 FROM IMPACT - GEN & ADM (PAID FROM IMPACT FEE RESTRICTED RESERVES)	37,613	0	37,613	0	0.00%	41,500	10.33%
38904 FROM IMPACT FEES-POLICE (PAID FROM IMPACT FEE RESTRICTED RESERVES)	5,947	0	5,947	0	0.00%	0	0.00%
38905 FROM FORFEITURE FUND (PAID FROM FORFEITURE FUND RESTRICTED RESERVES FOR AUTOMATIC LICENSE PLATE READER)	10,000	0	0	0	0.00%	22,000	100.00%
38906 FROM CAPITAL PROJECTS (PAID FROM CAPITAL PROJECTS RESTRICTED RESERVES)	7,500	0	0	0	0.00%	0	0.00%
38902 FROM RESTRICTED CONTRIBUTIONS (PAID FROM POLICE DONATIONS-FOR AUTOMATIC LICENSE PLATE READER)	0	0	0	0	0.00%	0	0.00%
38910 F/B-ASSIGNED SUBSEQUENT YEAR (RESERVES USED TO FUND CONTINGENCY, \$100,000 EXCESS RESERVES OVER 50% POLICY GUIDELINE, AND \$75,000 SURPLUS.)	575,000	0	575,000	0	0.00%	675,000	17.39%
TOTAL REVENUES	6,108,296	0	6,090,796	4,949,383	81.26%	6,133,513	0.41%

LEGISLATIVE FUND/DEPARTMENT #01511	<i>FY 14-15</i> <i>Final</i>	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	<i>FY 15-16</i> <i>Final</i>	PERCENT CHANGED
11000 EXECUTIVE PAY (AS APPROVED BY COUNCIL)	16,200	0	16,200	12,150	75.00%	16,200	0.00%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED.)	1,239	0	1,239	930	75.04%	1,239	0.00%
40000 TRAVEL & PER DIEM (RELATED EXPENSES FOR CONFERENCES, SEMINARS, MEETINGS, ETC.)	9,000	0	9,000	4,736	52.62%	10,500	16.67%
49000 OTHER CURRENT CHARGES (MISC. EXPENSES, CHAMBER MEETINGS, LOCAL EVENTS, BUSINESS CARDS, SUPPLIES, ETC.)	2,500	0	2,500	1,277	51.08%	2,500	0.00%
54000 BOOKS & PUBLICATIONS (FOR RELATED PUBLICATIONS, SUBSCRIPTIONS AND PERIODICALS.)	100	<u>0</u>	<u>100</u>	<u>0</u>	<u>0.00%</u>	100	<u>0.00%</u>
DEPARTMENT TOTALS	29,039	0	29,039	19,093	65.75%	30,539	5.17%

FINANCE & ADMINISTRATION FUND/DEPARTMENT #01513	FY 14-15 Final	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	FY 15-16 Final	PERCENT CHANGED
<u>12000 PAYROLL</u>							
Town Manager	149,772	0	149,772			149,772	0.00%
Finance Director	114,279	0	114,279			114,393	0.10%
Town Clerk	71,569	0	71,569			73,073	2.10%
Projects Coordinator	83,383	0	83,383			85,136	2.10%
Finance Technician	46,465	0	46,465			41,493	-10.70%
Administrative Secretary	38,017	0	38,017			36,457	-4.10%
<u>OTHER PAYROLL EXPENSES</u>							
Merit Adjustment	10,070	0	10,070			10,007	99.37%
Overtime	2,000	0	2,000			2,000	0.00%
Estimated Personal Leave Payout	14,345	0	14,345			14,351	0.04%
SUBTOTAL-SALARIES	529,901	0	529,901	366,246	69.12%	526,683	-0.61%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED.)	38,537	0	38,537	24,931	64.69%	38,291	-0.64%
22000 RETIREMENT CONTRIBUTION (EMPLOYEE'S PENSION PLANS - FLORIDA RETIREMENT SYSTEM AND JUNO BEACH'S PENSION PLAN)	57,430	0	57,430	41,979	73.10%	57,574	0.25%
23000 INSURANCE BENEFITS (MEDICAL, DENTAL, SHORT AND LONG TERM DISABILITY, LIFE-AD&D AND VISION INSURANCE, INCLUDES FSA FUNDING.)	54,420	0	54,420	32,753	60.19%	55,793	2.52%
24000 WORKERS' COMPENSATION (ESTIMATED AT START OF POLICY YEAR. ACTUAL COSTS DEPEND ON PAYROLL AND CLAIMS.)	1,285	0	1,285	1,189	92.53%	1,285	0.00%
SUBTOTAL-EMPLOYEE BENEFITS	151,672	0	151,672	100,852	66.49%	152,943	0.84%
31100 ENGINEERING FEES (TOWN ENGINEERING FEES, PERIODIC COASTAL MONITORING, ETC.)	1,000	0	1,000	0	0.00%	1,000	0.00%
31200 TOWN ATTORNEY FEES (LEGAL CONSULTATION, ATTENDANCE AT TOWN COUNCIL MEETINGS, ETC.)	30,000	0	30,000	20,111	67.04%	30,000	0.00%
31300 CONSULTANTS (PROFESSIONAL SERVICES BASED ON HISTORICAL USAGE)	3,000	0	3,000	0	0.00%	3,000	0.00%
32000 ACCOUNTING & AUDITING (ANNUAL AUDIT FEE)	18,444	0	18,444	18,501	100.31%	18,501	0.31%
SUBTOTAL-PROFESSIONAL FEES	52,444	0	52,444	38,612	73.63%	52,501	0.11%
40000 TRAVEL & PER DIEM (RELATED EXPENSES FOR CONFERENCES, SEMINARS, MEETINGS, ETC.)	4,500	0	4,500	1,008	22.40%	4,500	0.00%
40100 MILEAGE (REIMBURSABLE USE OF PERSONAL VEHICLE FOR TOWN BUSINESS)	550	0	550	309	56.18%	550	0.00%

FINANCE & ADMINISTRATION FUND/DEPARTMENT #01513	<i>FY 14-15</i> <i>Final</i>	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	<i>FY 15-16</i> <i>Final</i>	PERCENT CHANGED
40200 CAR ALLOWANCE (TOWN MANAGER'S CAR ALLOWANCE)	4,800	0	4,800	3,600	75.00%	4,800	0.00%
40500 EXPENSE ACCOUNT (TOWN MANAGER'S CELLULAR PHONE ALLOWANCE)	900	0	900	675	75.00%	900	0.00%
41000 COMMUNICATION SERVICES (TELEPHONE LINES AND MAINTENANCE, CELLULAR PHONES, LONG DISTANCE, INTERNET ACCESS, COUNTY WI-MAX)	6,500	0	6,500	4,649	71.52%	6,900	6.15%
42000 POSTAGE & FREIGHT (FOR POSTAGE AND SHIPPING CHARGES)	2,000	0	2,000	1,641	82.05%	2,000	0.00%
46000 REPAIR & MAINTENANCE (EQUIPMENT AND VEHICLE REPAIR AND MAINTENANCE ESTIMATE BASED ON HISTORICAL USAGE.)	500	0	500	0	0.00%	500	0.00%
46600 SERVICE CONTRACTS (CONTRACTUAL SERVICE FOR SOFTWARE, HARDWARE AND OFFICE EQUIPMENT)	18,000	0	18,000	9,097	50.54%	16,500	-8.33%
47000 PRINTING & BINDING (A/P CHECKS, CASH RECEIPTS, LETTERHEAD, ENVELOPES, MAILOUTS, ETC.)	1,000	0	1,000	456	45.60%	1,000	0.00%
47100 ORDINANCE CODIFICATION (PERIODIC CODIFICATION OF ORDINANCES FOR CODE BOOKS)	2,000	0	2,000	2,918	145.90%	2,000	0.00%
47200 NEWSLETTER (2 NEWSLETTERS-PRINTING, POSTAGE, AND LABELS, includes FLOOD INSURANCE & NPDES INSERTS)	5,000	0	5,000	4,421	88.42%	5,000	0.00%
48000 PROMOTIONAL ACTIVITIES (EVENTS, DEDICATIONS, ETC., ESTIMATE BASED ON HISTORICAL USAGE)	500	0	500	1,880	376.00%	500	0.00%
48100 COMMUNITY ACTIVITIES (CONCERTS, LIGHTING OF TOWN CENTER, 50th ANNIVERSARY, ICE CREAM SOCIAL, PICNIC AND BUS TRIPS)	7,500	0	7,500	4,866	64.88%	7,500	0.00%
48200 T-SHIRTS & ACCESSORIES (SHIRTS AND LICENSE PLATES FOR SALE IN LOBBY, CORRESPONDING REVENUES WITH THIS EXPENDITURE)	1,000	0	1,000	0	0.00%	1,000	0.00%
49000 OTHER CURRENT CHARGES (MISCELLANEOUS MATERIALS AND SUPPLIES)	10,000	0	10,000	6,577	65.77%	10,000	0.00%
49100 RECORDING FEES (STATE AND COUNTY PUBLIC RECORDING FEES OF DOCUMENTS, AGREEMENTS, RELEASE OF LIENS, ETC.)	300	0	300	0	0.00%	300	0.00%
49200 ELECTION EXPENSE (EXPECTED COST SHARE FROM COUNTY ELECTIONS SUPERVISOR, ADVERTISEMENTS, ELECTION WORKERS, ELECTION ASSESSMENTS, ETC.)	10,000	0	10,000	11,412	114.12%	10,000	0.00%
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.)	10,000	0	10,000	4,221	42.21%	8,000	-20.00%
49600 MISSION; GOAL SETTING (PERIODIC GATHERING FOR COUNCIL AND EMPLOYEES.)	3,000	0	3,000	2,750	91.67%	3,000	0.00%

FINANCE & ADMINISTRATION FUND/DEPARTMENT #01513	<i>FY 14-15</i> <i>Final</i>	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	<i>FY 15-16</i> <i>Final</i>	PERCENT CHANGED
51000 OFFICE SUPPLIES (COMBINED EXPENDITURES FOR FINANCE, ADMINISTRATION, AND P&Z.)	2,000	0	2,000	619	30.95%	2,000	0.00%
51100 COPY MACHINE EXPENSE (TONER, PAPER, ETC.)	0	0	0	0	0.00%	0	0.00%
52500 COMPUTER SUPPORT (FOR COMPUTER CONSULTING, \$10,400 & VARIOUS MAINTENANCE, SMALL EQUIPMENT, WEB HOSTING AND SUPPLIES)	16,000	0	16,000	11,257	70.36%	16,000	0.00%
54000 BOOKS & PUBLICATIONS (PB POST, COURIER JOURNAL FOR LOBBY AND ETC.)	750	0	750	752	100.27%	1,000	33.33%
54100 TRAINING (REGISTRATION FOR CONFERENCES, SEMINARS AND MEETINGS; AND COLLEGE TUITION REIMBURSEMENT.)	4,000	0	4,000	1,582	39.55%	4,000	0.00%
54300 DUES (PBC LEAGUE OF CITIES, INTERGOVT'L CLEARHOUSE, GFOA-CAFR, NPBC CHAMBER, INSPECTOR GENERAL, FLA. SHORE & BEACH, FLC, FL MAYORS, BUSINESS DEVELOPMENT BOARD, FCCMA, ETC.)	12,000	0	12,000	8,800	73.33%	12,000	0.00%
57000 CONTRIBUTIONS (BASED ON HISTORICAL USAGE AND DESIGNATED BY COUNCIL)	7,250	0	7,250	1,900	26.21%	6,000	-17.24%
57200 EMPLOYEE ASSIST PROGRAM (CENTER FOR FAMILY SERVICES, COUNSELING, ETC.)	1,950	0	1,950	422	21.64%	1,000	-48.72%
SUBTOTAL-OPERATING EXPENSES	132,000	0	132,000	85,812	65.01%	126,950	-3.83%
64200 COMPUTER AND EQUIPMENT (COMPUTERS AND SOFTWARE, \$5,000, SYSTEMS ARE ON A 5-YEAR REPLACEMENT CYCLE, AMOUNT BASED ON CURRENT NEEDS.)	5,000	0	5,000	3,751	75.02%	5,000	0.00%
64200 COMPUTER AND EQUIPMENT (VARIOUS EQUIPMENT, NOT FUNDED)	0	0	0	0	0.00%	0	100.00%
64600 FURNITURE & FIXTURES (MISCELLANEOUS OFFICE FURNISHINGS, NOT FUNDED)	0	0	0	0	0.00%	0	0.00%
SUBTOTAL-CAPITAL OUTLAY	5,000	0	5,000	3,751	75.02%	5,000	0.00%
DEPARTMENT TOTALS	871,017	0	871,017	595,273	68.34%	864,077	-0.80%

COMPREHENSIVE PLANNING FUND/DEPARTMENT #01515	FY 14-15 Final	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	FY 15-16 Final	PERCENT CHANGED
<u>12000 PAYROLL</u>							
Planning & Zoning Director	85,841	0	85,841			87,646	2.10%
Planning Technician	42,088	0	42,088			42,871	1.86%
Permit/License Coordinator	52,332	0	52,332			52,873	1.03%
PT - Code Compliance Officer	48,994	0	48,994			50,024	2.10%
PT - Receptionist	16,790	0	16,790			16,724	-0.39%
<u>OTHER PAYROLL EXPENSES</u>							
Merit Adjustment	4,921	0	4,921			5,003	1.66%
Overtime	4,000	0	4,000			4,000	0.00%
Estimated Personal Leave Payout	5,494	0	5,494			2,724	-50.42%
SUBTOTAL-SALARIES	260,459	0	260,459	180,284	69.22%	261,864	0.54%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED.)	19,925	0	19,925	13,300	66.75%	20,033	0.54%
22000 RETIREMENT CONTRIBUTION (EMPLOYEE'S PENSION PLAN - JUNO BEACH DEFINED CONTRIBUTION)	15,058	0	15,058	10,754	71.42%	15,308	1.66%
23000 INSURANCE BENEFITS (MEDICAL, DENTAL, SHORT AND LONG TERM DISABILITY, LIFE-AD&D AND VISION INSURANCE, INCLUDES FSA FUNDING.)	41,080	0	41,080	23,532	57.28%	46,125	12.28%
24000 WORKERS' COMPENSATION (ESTIMATED AT START OF POLICY YEAR. ACTUAL COSTS DEPEND ON PAYROLL AND CLAIMS.)	5,100	0	5,100	4,719	92.53%	5,100	0.00%
SUBTOTAL-EMPLOYEE BENEFITS	81,163	0	81,163	52,305	64.44%	86,566	6.66%
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	18,074	60.25%	30,000	0.00%
31200 TOWN ATTORNEY FEES (LEGAL CONSULTATION, ATTENDANCE AT TOWN COUNCIL MEETINGS, ETC.)(REDUCTION BASED ON CURRENT USAGE)	27,000	0	27,000	19,449	72.03%	27,000	0.00%
31300 CONSULTANTS (PROFESSIONAL CONSULTING SERVICES, BASED ON CURRENT PROJECTED USAGES)	7,000	0	7,000	0	0.00%	7,000	0.00%
SUBTOTAL-PROFESSIONAL FEES	64,000	0	64,000	37,523	58.63%	64,000	0.00%
31400 CHARETTE (SPECIAL PLANNING AND MEETING SESSIONS)	0	0	0	0	0.00%	0	0.00%
31600 BUILDING SERVICES (ESTIMATED CONTRACTED BUILDING & PERMITTING INSPECTION SERVICES, CORRESPONDING \$600,000 REVENUE ITEM.)	425,000	0	425,000	486,051	114.36%	300,000	-29.41%
40000 TRAVEL & PER DIEM (RELATED EXPENSES FOR CONFERENCES, SEMINARS, MEETINGS, ETC.)	1,000	0	1,000	0	0.00%	1,500	50.00%
40100 MILEAGE (REIMBURSABLE USE OF PERSONAL VEHICLE FOR TOWN BUSINESS)	250	0	250	0	0.00%	250	0.00%

COMPREHENSIVE PLANNING FUND/DEPARTMENT #01515	<i>FY 14-15</i> <i>Final</i>	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	<i>FY 15-16</i> <i>Final</i>	PERCENT CHANGED
41000 COMMUNICATION SERVICES (TELEPHONE LINES AND MAINTENANCE, CELLULAR PHONES, LONG DISTANCE, INTERNET ACCESS, COUNTY WI-MAX)	5,050	0	5,050	3,647	72.22%	5,300	4.95%
42000 POSTAGE & FREIGHT (FOR POSTAGE AND SHIPPING CHARGES, BTR LATE MAILING.)	1,500	0	1,500	726	48.40%	1,500	0.00%
46000 REPAIR & MAINTENANCE (EQUIPMENT AND VEHICLE REPAIR AND MAINTENANCE ESTIMATE BASED ON HISTORICAL USAGE.)	1,500	0	1,500	1,068	71.20%	1,500	0.00%
46600 SERVICE CONTRACTS (CONTRACTUAL SERVICE FOR COMPUTER SOFTWARE AND HARDWARE)	5,500	0	5,500	3,562	64.76%	5,000	-9.09%
47000 PRINTING & BINDING (BUILDING PLAN REPRINTS, TOWN MAPS, LETTERHEAD, ENVELOPES, ETC., INCLUDES DIGITIZING FOR BUILDING PLANS)	1,500	0	1,500	871	58.07%	1,500	0.00%
49000 OTHER CURRENT CHARGES (MISC. MATERIALS AND SUPPLIES, OFFICE EQUIPMENT NEEDS, PHOTO PROCESSING, ETC.)	1,500	0	1,500	1,354	90.27%	2,000	33.33%
52200 FUEL (FOR DEPARTMENT VEHICLES, BASED ON CURRENT MARKET CONDITIONS and 87 OCTANE FUEL)	1,750	0	1,750	809	46.23%	1,750	0.00%
52500 COMPUTER SUPPORT (FOR COMPUTER CONSULTING, \$8,100 & VARIOUS MAINTENANCE, SMALL EQUIPMENT, ETC.)	12,000	0	12,000	8,600	71.67%	12,000	0.00%
54000 BOOKS & PUBLICATIONS (ESTIMATE BASED ON HISTORICAL USAGE FOR RELATED PUBLICATIONS AND SUBSCRIPTIONS.)	200	0	200	0	0.00%	200	0.00%
54100 TRAINING (REGISTRATION FOR CONFERENCES, SEMINARS AND MEETINGS; AND COLLEGE TUITION REIMBURSEMENT.)	4,000	0	4,000	4,488	112.20%	4,500	12.50%
54300 DUES (APA, FLOODPLAIN MGRS. ASSOC., NOTARY PUBLIC, ETC.)	750	0	750	130	17.33%	750	0.00%
SUBTOTAL-OPERATING EXPENSES	461,500	0	461,500	511,306	110.79%	337,750	-26.81%
64200 COMPUTER AND EQUIPMENT (COMPUTERS AND SOFTWARE, \$5,000, SYSTEMS ARE ON A 5-YEAR REPLACEMENT CYCLE, AMOUNT BASED ON CURRENT NEEDS.)	5,000	0	5,000	1,401	28.02%	5,000	0.00%
64300 VEHICLE (PRIOR YEAR-REPLACE EXISTING FLEET VEHICLE.)	27,250	0	27,250	28,072	0.00%	0	0.00%
SUBTOTAL-CAPITAL OUTLAY	32,250	0	32,250	29,473	91.39%	5,000	-84.50%
DEPARTMENT TOTALS	899,372	0	899,372	810,891	90.16%	755,180	-16.03%

LAW ENFORCEMENT FUND/DEPARTMENT #01521	FY 14-15 Final	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	FY 15-16 Final	PERCENT CHANGED
12000 PAYROLL							
Police Chief	112,718	0	112,718			115,087	2.10%
Major	0	0	0			83,048	100.00%
Lieutenant	154,273	0	154,273			80,938	-47.54%
Sergeants - (4)	268,519	0	268,519			277,897	3.49%
Police Officers - (9)	537,581	0	537,581			553,248	2.91%
Administrative Secretary	39,359	0	39,359			40,187	2.10%
Police Records Specialist	38,017	0	38,017			38,816	2.10%
OTHER PAYROLL EXPENSES							
Xtra Duty	20,000	0	20,000			20,000	0.00%
Merit Adjustment	6,887	0	6,887			23,784	245.33%
Overtime	55,000	0	55,000			55,000	0.00%
Estimated Personal Leave Payout	20,848	0	20,848			23,827	14.29%
Holiday Pay	70,000	0	70,000			70,000	0.00%
Incentive Pay	10,500	0	10,500			10,500	0.00%
Car Allowances	0	0	0			0	0.00%
Cleaning Allowances	14,560	0	14,560			14,560	0.00%
Temporary Workers	0	0	0			0	0.00%
SUBTOTAL-SALARIES	1,348,261	0	1,348,262	916,325	67.96%	1,406,892	4.35%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED.)	103,142	0	103,142	69,836	67.71%	107,627	4.35%
22000 RETIREMENT CONTRIBUTION (EMPLOYEE'S PENSION PLANS - FLORIDA RETIREMENT SYSTEM AND JUNO BEACH'S PENSION PLAN)	253,646	0	253,646	172,587	68.04%	294,198	15.99%
23000 INSURANCE BENEFITS (MEDICAL, DENTAL, SHORT AND LONG TERM DISABILITY, LIFE-AD&D AND VISION INSURANCE, INCLUDES FSA FUNDING.)	148,567	0	148,567	80,571	54.23%	148,567	0.00%
24000 WORKERS' COMPENSATION (ESTIMATED AT START OF POLICY YEAR. ACTUAL COSTS DEPEND ON PAYROLL AND CLAIMS.)	39,500	0	39,500	36,545	92.52%	39,500	0.00%
SUBTOTAL-EMPLOYEE BENEFITS	544,855	0	544,855	359,539	65.99%	589,892	8.27%
31200 TOWN ATTORNEY FEES (LEGAL CONSULTATION FOR EMPLOYMENT, FORFEITURE, TRAFFIC, REDLIGHT HEARINGS, & RELATED ISSUES)	35,000	0	35,000	35,641	101.83%	25,000	-28.57%
31300 CONSULTANTS (PROFESSIONAL CONSULTING SERVICES, BASED ON HISTORICAL USAGE)	500	0	500	0	0.00%	500	0.00%
SUBTOTAL-PROFESSIONAL FEES	35,500	0	35,500	35,641	100.40%	25,500	-28.17%
31550 ACCREDITATION FEE (ACCREDITATION FEE & EXPENSES) (FROM LAW ENFORCEMENT TRUST FUND)	1,000	0	1,000	0	0.00%	1,000	0.00%
31620 AUTOMATED TRAFFIC ENFORCE (ESTIMATED SAFE STREET EXPENSE FROM REVENUES GENERATED-6 APPROACHES/12 MONTHS @ \$4,250 EACH,INCLUDES 2nd NOTICE MAILING)	310,000	0	310,000	20,991	6.77%	310,000	0.00%
31700 MEDICAL/EMPLOYEES (PRE-EMPLOYMENT EXAM, DRUG SCREENING, TESTS, VACCINATIONS, ETC.)	2,000	0	2,000	520	26.00%	2,000	0.00%
40000 TRAVEL & PER DIEM (RELATED EXPENSES FOR CONFERENCES, SEMINARS, MEETINGS, ETC.)	7,500	0	7,500	2,175	29.00%	7,000	-6.67%

LAW ENFORCEMENT FUND/DEPARTMENT #01521	<i>FY 14-15</i> <i>Final</i>	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	<i>FY 15-16</i> <i>Final</i>	PERCENT CHANGED
41000 COMMUNICATION SERVICES (TELEPHONE LINES AND MAINTENANCE, CELLULAR PHONES, LONG DISTANCE, INTERNET ACCESS, COUNTY WI-MAX)	15,000	0	15,000	11,839	78.93%	16,000	6.67%
41500 DISPATCH SERVICES (DISPATCH SERVICES PAID TO THE CITY OF PALM BEACH GARDENS)	93,220	0	93,220	69,114	74.14%	88,160	-5.43%
42000 POSTAGE & FREIGHT (FOR POSTAGE AND SHIPPING CHARGES.)	1,000	0	1,000	635	63.50%	1,000	0.00%
46000 REPAIR & MAINTENANCE (FOR VEHICLES, RADIOS, RADAR UNITS AND OTHER EQUIPMENT)	30,000	0	30,000	26,532	88.44%	30,000	0.00%
46300 MAINT/SPEEDOMETER CALIB. (STATE MANDATED TO BE PERFORMED EVERY 6 MONTHS.)	1,500	0	1,500	259	17.27%	1,500	0.00%
46400 MAINT. SUPPLIES/TIRES (TIRES & RELATED REPAIRS FOR DEPARTMENT VEHICLES.)	5,500	0	5,500	4,345	79.00%	5,500	0.00%
46600 SERVICE CONTRACTS (CONTRACTUAL SERVICES FOR OFFICE EQUIPMENT, PHONES, SOFTWARE, CAD, RMS, RADIOS, REVERSE 911,) (CERTIFICATION OF RADAR UNITS, LAW ENFORCEMENT DATA EXCHANGE (LEX), ETC.)	17,500	0	17,500	12,580	71.89%	17,000	-2.86%
47000 PRINTING & BINDING (CITATIONS, FORMS, LETTERHEAD, ENVELOPES, BROCHURES, ETC.)	1,500	0	1,500	135	9.00%	1,500	0.00%
49000 OTHER CURRENT CHARGES (MISC. SUPPLIES, OFFICE EQUIPMENT, BATTERIES, FIRE EXTING. RECHARGE, ETC.)	16,000	0	16,000	6,969	43.56%	16,000	0.00%
51000 OFFICE SUPPLIES (OFFICE AND PATROL OFFICER NEEDS ESTIMATE BASED ON HISTORICAL USAGE.)	2,500	0	2,500	1,970	78.80%	2,500	0.00%
51100 COPY MACHINE EXPENSE (PAPER, TONER, ETC.)	0	0	0	0	0.00%	0	0.00%
52100 CRIME PREVENTION (CRIME WATCH MATERIALS, COMMUNITY AND CHILDREN AWARENESS PROGRAMS.)	3,000	0	3,000	1,175	39.17%	3,000	0.00%
52200 FUEL (FOR DEPARTMENT VEHICLES, BASED ON CURRENT MARKET CONDITIONS and 87 OCTANE FUEL)	74,000	0	74,000	33,044	44.65%	72,000	-2.70%
52300 MATERIALS & SUPPLIES (EVIDENCE BAGS, MACE, FINGERPRINTING SUPPLIES, BARRIER TAPE, ALCOHOL COLLECTION KITS, ETC.)	2,250	0	2,250	1,925	85.56%	2,700	20.00%
52400 UNIFORMS (SHIRTS, PANTS, VESTS, BELTS, BADGES/BARS, HOLSTERS, CUFF HOLDERS, HELMETS, ETC.)	15,000	0	15,000	6,572	43.81%	15,000	0.00%

LAW ENFORCEMENT FUND/DEPARTMENT #01521	FY 14-15 Final	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	FY 15-16 Final	PERCENT CHANGED
52500 COMPUTER SUPPORT (FOR COMPUTER CONSULTING, \$17,300 & VARIOUS MAINTENANCE, SMALL EQUIPMENT, WEB HOSTING AND SUPPLIES)	24,500	0	24,500	22,309	91.06%	25,500	4.08%
54000 BOOKS & PUBLICATIONS (FLORIDA STATE STATUTES, LAW PUBLICATIONS, CROSS REFERENCE STREET GUIDE, ETC.)	200	0	200	261	130.50%	500	150.00%
54100 TRAINING (CONFERENCES, SEMINARS, ETC.; (TUITION REIMBURSEMENT \$10,000), PLI, OFFICER TRAINING PROGRAMS, ETC.)	23,000	0	23,000	5,967	25.94%	21,000	-8.70%
54200 HIGH LIABILITY TRAINING (AMMUNITION, TARGETS, FIRING RANGE SUPPLIES, ETC.)	6,000	0	6,000	3,433	57.22%	6,000	0.00%
54300 DUES (INT'L, FLORIDA AND PBC-CHIEFS OF POLICE, FLA.-FBINAA, IALEFI, IALEP,PBC-CPOA,CALEA,RICI,MPSCC-\$9,517)	12,000	0	12,000	11,447	95.39%	12,500	4.17%
SUBTOTAL-OPERATING EXPENSES	664,170	0	664,170	244,197	36.77%	657,360	-1.03%
62700 CAP IMP-TOWN CENTER (NOT FUNDED THIS FISCAL YEAR)	0	0	0	0	0.00%	0	0.00%
63800 PROJECTS (NOT FUNDED THIS FISCAL YEAR)	0	0	0	0	0.00%	0	0.00%
64200 COMPUTER AND EQUIPMENT (COMPUTERS AND SOFTWARE, SYSTEMS ARE ON A 5-YEAR REPLACEMENT CYCLE, AMOUNT BASED ON CURRENT NEEDS.)	11,500	0	11,500	16,038	139.46%	10,000	-13.04%
64200 COMPUTER AND EQUIPMENT (SERVERS AND EQUIPMENT, ETC. AS MAY BE REQUIRED DURING THE YEAR.)	15,000	0	15,000	0	0.00%	10,000	-33.33%
64300 VEHICLES (1-ADMIN VEHICLE; 1-REPLACEMENT PATROL VEHICLE, INCLUDES LIGHTS, CAGES, SET-UP, INSTALLATION)	0	0	0	0	0.00%	60,000	0.00%
64900 EQUIPMENT (AUTOMATIC LICENSE PLATE READING SYSTEM-FROM FORFEITURE; RADIOS, RADARS, CAMERAS, TASERS, ETC.)	25,000	0	25,000	27,923	111.69%	30,000	20.00%
64900 EQUIPMENT-ATV, BIKES, ETC. (NOT FUNDED THIS FISCAL YEAR)	0	0	0	0	0.00%	0	0.00%
64600 FURNITURE & FIXTURES (NOT FUNDED THIS FISCAL YEAR)	0	0	0	0	0.00%	0	0.00%
SUBTOTAL-CAPITAL OUTLAY	51,500	0	51,500	43,961	85.36%	110,000	113.59%
DEPARTMENT TOTALS	2,644,286	0	2,644,287	1,599,663	60.50%	2,789,644	5.50%

PUBLIC WORKS FUND/DEPARTMENT #01539	FY 14-15 Final	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	FY 15-16 Final	PERCENT CHANGED
12000 PAYROLL							
Public Works Director	86,401	0	86,401			89,540	3.63%
Public Works Supervisor	65,427	0	65,427			65,427	0.00%
Grounds Technician	51,728	0	51,728			51,779	0.10%
Maintenance Worker	46,481	0	46,481			46,527	0.10%
Maintenance Worker	45,505	0	45,505			46,527	2.25%
OTHER PAYROLL EXPENSES							
Merit Adjustment	4,602	0	4,602			8,734	89.79%
Overtime	20,000	0	20,000			20,000	0.00%
Estimated Personal Leave Payout	10,481	0	10,481			10,665	1.75%
SUBTOTAL-SALARIES	330,626	0	330,625	230,215	69.63%	339,201	2.59%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED.)	25,293	0	25,293	17,316	68.46%	25,949	2.59%
22000 RETIREMENT CONTRIBUTION (EMPLOYEE'S PENSION PLANS - FLORIDA RETIREMENT SYSTEM AND JUNO BEACH'S PENSION PLAN)	20,471	0	20,471	14,976	73.16%	20,541	0.34%
23000 INSURANCE BENEFITS (MEDICAL, DENTAL, SHORT AND LONG TERM DISABILITY, LIFE-AD&D AND VISION INSURANCE, INCLUDES FSA FUNDING.)	40,962	0	40,962	24,766	60.46%	41,995	2.52%
24000 WORKERS' COMPENSATION (ESTIMATED AT START OF POLICY YEAR. ACTUAL COSTS DEPEND ON PAYROLL AND CLAIMS.)	11,800	0	11,800	10,917	92.52%	11,800	0.00%
SUBTOTAL-EMPLOYEE BENEFITS	98,525	0	98,525	67,975	68.99%	100,285	1.79%
34100 CONTRACT SERVICES-LAKE (CONTRACTED AMOUNT FOR TREATMENT OF PELICAN LAKE.)	2,250	0	2,250	1,971	87.60%	2,250	0.00%
34200 CONTRACT SERVICES-BLDG. (FIRE ALARM, ELEVATOR, AND EXTERMINATING)	4,500	0	4,500	3,262	72.49%	4,500	0.00%
34300 LANDSCAPING MAINT. (CONTRACT LABOR FOR TREE TRIMMING, WEED PULLING, FERTILIZING, MULCHING, ETC.)	25,000	0	25,000	17,807	71.23%	25,000	0.00%
34400 CONTRACT - LANDSCAPING (CONTRACTED LANDSCAPING MAINTENANCE-U.S. HWY 1, DONALD ROSS RD, MERCURY RD. AND TOWN CENTER)	57,000	0	57,000	33,250	58.33%	57,000	0.00%
34800 SOLID WASTE ASSESSMENTS (ASSESSMENTS PAYABLE TO WASTE MANAGEMENT, CORRESPONDING REVENUE ITEM)	62,837	0	62,837	41,891	66.67%	62,837	0.00%
40000 TRAVEL & PER DIEM (RELATED EXPENSES FOR CONFERENCES, SEMINARS, MEETINGS, ETC.)	1,500	0	1,500	0	0.00%	1,500	0.00%
41000 COMMUNICATION SERVICES (TELEPHONE LINES AND MAINTENANCE, CELLULAR PHONES, LONG DISTANCE, INTERNET ACCESS, COUNTY WI-MAX)	4,800	0	4,800	4,049	84.35%	5,300	10.42%
43000 UTILITY SRV-ELECTRICITY (FOR TOWN CENTER AND MAINTENANCE BUILDINGS.)	25,000	0	25,000	14,840	59.36%	25,000	0.00%

PUBLIC WORKS		FY 14-15		EXPENDED	PERCENT	FY 15-16	PERCENT
FUND/DEPARTMENT #01539	Final	TRANSFERS	REVISED	6/30/15	EXPENDED	Final	CHANGED
43100 UTILITY SRV-ELECTRICITY (FOR STREET LIGHTS, PELICAN LAKE LIGHTS, FOUNTAINS, AND IRRIGATION PUMPS & TIMERS.)	52,500	0	52,500	35,565	67.74%	54,000	2.86%
43300 UTILITY SRV-WATER/SEWER (FOR TOWN CENTER AND MAINTENANCE BUILDINGS.)	3,000	0	3,000	2,071	69.03%	3,000	0.00%
43400 UTILITY SRV-WATER (DUNE SHOWERS AND IRRIGATION SYSTEMS THROUGHOUT TOWN)	7,250	0	7,250	4,509	62.19%	7,500	3.45%
43800 STORM WATER-NPDES (PROJECTED EXPENSE FOR FEDERAL MANDATE INCLUDING STREET SWEEPING, DISPOSAL, DOG BAGS, CONSULTING, NEWSLETTER, ETC.)	12,500	0	12,500	7,071	56.57%	12,500	0.00%
43900 WASTE DISPOSAL (TOWN CENTER, MAINTENANCE AND BEACH DEBRIS DISPOSAL, ESTIMATE BASED ON HISTORICAL COSTS)	4,000	0	4,000	3,557	88.93%	4,200	5.00%
44100 RENTALS & LEASES (PERIODIC RENTAL OF SPECIALTY EQUIPMENT, ESTIMATE BASED ON HISTORICAL USAGE.)	2,000	0	2,000	0	0.00%	2,000	0.00%
46000 REPAIR / MAINTENANCE (FOR DEPARTMENT VEHICLES, BACKHOE, MOWERS, AND OTHER EQUIPMENT.)	10,000	0	10,000	10,343	103.43%	11,500	15.00%
46100 BUILDING MAINTENANCE (AIR CONDITIONERS, PAINTING, CARPET & FLOOR CLEANING, ELECTRICAL, PLUMBING & OTHER SERVICES.)	15,000	0	15,000	11,592	77.28%	17,500	16.67%
46600 SERVICE CONTRACTS (GENERATOR, AIR CONDITIONERS, ETC. MAINTENANCE CONTRACTS)	1,000	0	1,000	0	0.00%	1,000	0.00%
48000 PROMOTIONAL ACTIVITIES (EVENTS & OTHER SUPPORT ACTIVITY, BASED ON HISTORICAL USAGE. (PRIOR YEAR INCLUDED REPLACEMENT TABLES & CHAIRS))	5,000	0	5,000	887	17.74%	3,000	-40.00%
49000 OTHER CURRENT CHARGES (MISC. HARDWARE ITEMS, TOOLS, LUMBER, BATTERIES, FILTERS, PARK MAINT. ITEMS, OFFICE NEEDS, ETC.)	12,000	0	12,000	8,414	70.12%	12,000	0.00%
49340 DONATION EXPENSES (PURCHASE OF BENCHES, TREES, AND PLAQUES FROM DONATED FUNDS.)	0	0	0	754	0.00%	2,000	0.00%
49360 LANDSCAPE/SIDEWALKS/DUNEWALKS (FOR LANDSCAPE MATERIALS AND REPLACEMENTS, DUNE WALKOVER AND SIDEWALK REPAIRS)	7,500	0	7,500	0	0.00%	7,500	0.00%
49500 INCIDENT MANAGEMENT (EMERGENCY MANAGEMENT SUPPLIES)	2,500	0	2,500	236	9.44%	2,500	0.00%
49700 SMALL EQUIPMENT (PURCHASE OF LANDSCAPING AND BUILDING MAINTENANCE EQUIPMENT, LESS THAN \$1,000 PER ITEM.)	2,000	0	2,000	708	35.40%	2,000	0.00%
52200 FUEL (FOR DEPARTMENT VEHICLES, BASED ON CURRENT MARKET CONDITIONS and 87 OCTANE FUEL)	10,250	0	10,250	4,937	48.17%	10,250	0.00%
52300 MATERIALS & SUPPLIES (PAPER PRODUCTS, GARBAGE BAGS, CLEANING SUPPLIES, WELDING SUPPLIES, LIGHT BULBS, ETC.)	7,000	0	7,000	2,532	36.17%	6,500	-7.14%

PUBLIC WORKS FUND/DEPARTMENT #01539	FY 14-15 Final	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	FY 15-16 Final	PERCENT CHANGED
52400 UNIFORMS (SHIRTS, PANTS, AND BOOTS.)	1,500	0	1,500	1,742	116.13%	1,500	0.00%
52500 COMPUTER SUPPORT (FOR COMPUTER CONSULTING, \$2,700 & VARIOUS MAINTENANCE, SMALL EQUIPMENT, AND SUPPLIES)	3,500	0	3,500	2,297	65.63%	3,500	0.00%
53000 ROAD MAINTS. & SUPPLIES (STREET NAME, DIRECTIONAL AND INFORMATION SIGNS AND SUPPLIES.)	3,500	0	3,500	46	1.31%	3,000	-14.29%
54000 BOOKS & PUBLICATIONS (RELATED PUBLICATIONS AND SUBSCRIPTIONS, ESTIMATE BASED ON HISTORICAL USAGE.)	250	0	250	0	0.00%	250	0.00%
54100 TRAINING (REGISTRATION FOR CONFERENCES, SEMINARS AND MEETINGS; AND COLLEGE TUITION REIMBURSEMENT.)	1,500	0	1,500	355	23.67%	1,500	0.00%
SUBTOTAL-OPERATING EXPENSES	346,637	0	346,637	214,686	61.93%	352,087	1.57%
62700 CAP IMP - TOWN CENTER (TOWN CENTER RESTORATON-ONGOING NEEDS; PRIOR YEAR COURTYARD STAIRS, CATWALK REPAIR)	20,000	0	20,000	27,383	100.00%	10,000	-50.00%
63400 KAGAN PARK (Florida Recreation Development Assistance Program Grant for Kagan Park Playground, etc.)	0	0	0	0	100.00%	50,000	0.00%
63800 AMENITY-IMPROVEMENTS (HARDSCAPE, LANDSCAPE, IRRIGATION, ETC. REPAIRS, IMPROVEMENTS, RESTORATIONS)	10,000	0	10,000	3,875	100.00%	10,000	0.00%
63800 CAP IMP - GAZEBO (Florida Recreation Development Assistance Program Grant for Pelican Lake Gazebo Renovation-SW Corner-Rollover)	50,000	0	50,000	2,000	0.00%	50,000	0.00%
63800 CAP IMP - DUNE WALKOVER (Florida Recreation Development Assistance Program Grant for Dune Walkovers Restoration)	25,000	0	25,000	3,985	15.94%	50,000	100.00%
63900 CAP IMP - STREETS/DRAINAGE (PARTIAL OVERLAY-LYRA CIRCLE; PRIOR YEAR-RIGHT OF WAY, SWALE and DRAINAGE IMPROVEMENTS)	10,000	0	10,000	22,099	220.99%	0	-100.00%
64000 TOOLS & EQUIPMENT (PURCHASE OF TOOLS & EQUIPMENT ITEMS ABOVE THE \$1,000 GENERAL FIXED ASSET LEVEL.)	2,000	0	2,000	0	0.00%	2,000	0.00%
64100 MAJOR REPAIRS & EQUIPMENT (GENERATOR TRANSFER SWITCH-\$10,000; FUEL PUMP SYSTEM REPLACEMENT-\$8,000; VARIOUS MAJOR REPAIRS & EQUIPMENT-\$6,000)	6,500	0	6,500	0	0.00%	24,000	269.23%
64200 COMPUTER AND EQUIPMENT (COMPUTER & SOFTWARE)	1,500	0	1,500	0	0.00%	1,500	0.00%
64300 VEHICLE (REPLACEMENT OF EXISTING FLEET VEHICLE)	25,000	0	25,000	27,920	0.00%	18,500	-26.00%
64600 FURNITURE & FIXTURES (NOT FUNDED THIS FISCAL YEAR)	0	0	0	0	0.00%	0	0.00%
SUBTOTAL-CAPITAL OUTLAY	150,000	0	150,000	87,262	58.17%	216,000	44.00%
DEPARTMENT TOTALS	925,788	0	925,788	600,138	64.82%	1,007,573	8.83%

GENERAL GOVERNMENT
 FUND/DEPARTMENT #01595

	<i>FY 14-15</i>			EXPENDED	PERCENT	<i>FY 15-16</i>	PERCENT
	<i>Final</i>	TRANSFERS	REVISED	6/30/15	EXPENDED	<i>Final</i>	CHANGED
23100 HEALTH INSURANCE (50% OF DEPENDENT MEDICAL AND DENTAL INSURANCE PREMIUMS)	65,500	0	65,500	37,481	57.22%	65,000	-0.76%
45000 INSURANCE (GENERAL & LAW ENFORCEMENT LIABILITY, AUTO, BUILDING & CONTENTS, FLOOD, ETC.)	120,000	0	120,000	113,570	94.64%	121,500	1.25%
71000 BANK LOAN - PRINCIPAL	<i>0</i>	0	0	0	0.00%	<i>0</i>	0.00%
72000 BANK LOAN - INTEREST	<i>0</i>	0	0	0	0.00%	<i>0</i>	0.00%
99900 TO FUND BALANCE (TO SUPPLEMENT FUND BALANCE - TOWN RESERVES, NOT RECOMMENDED FOR THIS FISCAL YEAR)	<i>0</i>	0	0	0	0.00%	<i>0</i>	0.00%
99900 CONTINGENCY (FOR UNEXPECTED AND EMERGENCY NEEDS) (FUNDED FROM FUND BALANCE)	<u>553,294</u>	<u>0</u>	<u>553,294</u>	<u>0</u>	<u>0.00%</u>	<u>500,000</u>	<u>-9.63%</u>
DEPARTMENT TOTALS	738,794	0	738,794	151,051	20.45%	686,500	-7.08%
TOTAL EXPENDITURES	6,108,296	(0)	6,108,296	3,776,109	61.82%	6,133,513	0.41%