MINUTES
TOWN OF JUNO BEACH

TOWN COUNCIL REGULAR MEETING

August 26, 2015
Council Chambers
340 Ocean Drive

PRESENT: MORT LEVINE, MAYOR
ELLEN ANDEL, VICE MAYOR
BILL GREENE, VICE MAYOR PRO TEM
JASON HASELKORN, COUNCILMEMBER
JIM LYONS, COUNCILMEMBER

ALSO PRESENT: JOSEPH LO BELLO, TOWN MANAGER
LEONARD RUBIN, TOWN ATTORNEY
VANESSA MUTCHNIK, TOWN CLERK
MATTHEW PAZANSKI, FINANCE DIRECTOR
ANTHONY MERIANO, DIRECTOR OF PUBLIC WORKS
PAUL FERTIG, MAJOR
RUBEN CRUZ, DIRECTOR OF PLANNING AND ZONING

Mayor Levine called the Town Council regular meeting to order at 5:30 pm.

Audience: 10

~ CALL TO ORDER
~ INVOCATION AND PLEDGE OF ALLEGIANCE TO THE FLAG
~ ADDITIONS, DELETIONS, SUBSTIUTIONS TO THE AGENDA - *None*

1. **COMMENTS FROM THE PUBLIC**
Public Comments Opened at 5:32 PM

Bob Hamilton, 220 Celestial Way, stated that he would like Chief Smith to look into the issuing car decals for Juno Beach residents. He stated that the decals would identify residents of Juno Beach. He added that it is a public safety issue as the decals would improve security.

Bob Hamilton, 220 Celestial Way, stated that as the Town Council knows, there was a hydraulic spill by Waste Management in some communities in Juno Beach. He stated that Waste Management has setup 30 minute meetings to meet with residents of these communities to discuss the cleanup process. Mr. Hamilton stated that he wanted a public statement from Waste Management regarding those communities affected by this spill and a statement regarding the communities in which the streets will not be brought back to their original condition.

Jerry Wilson, 765 Hibiscus Avenue, stated that there was a water main break at 401 North Juno Lane and he was here on behalf of his clients to apologize to the Town Council and to the residents of Juno Beach. He stated that the reason for the break was not a lack of diligence on their part; they had professionals come out to locate all the

utility lines. He stated that the reason the water pipe was broken was because it was a cemented asbestos pipe. Mr. Wilson requested the Council look into this issue as there could be many such pipes around the Town and this could eventually affect the drinking water and pose a health hazard.

Vice Mayor Pro Tem Greene questioned if this was a current health hazard.

Mr. Wilson stated that it was not an immediate health hazard, but could eventually be very harmful to the community. He added that the bigger problem is the aging of this infrastructure.

Mr. Wilson stated that he would request the Town Council start monitoring this with Jupiter Water Utilities. Mayor Levine requested staff to make an inquiry with both Jupiter Water Utilities and Seacoast Utility Authority regarding the water quality in the Town.

Vice Mayor Pro Tem Greene questioned who was responsible for these pipes.

Town Manager Lo Bello stated that it was Jupiter Water Utilities and Seacoast Utility Authority.

Public Comments Closed at 5:40 PM

2. **CONSENT AGENDA**

All matters listed under Item 1, Consent Agenda, are considered to be routine by the Town Council and will be enacted by one motion in the form listed below. There will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.

A. Proclamation – National Preparedness Month
B. Consider approving the July 22, 2015 Town Council Meeting minutes.
C. Florida League of Cities – Insurance Renewals

Councilmember Haselkorn questioned the increase in the insurance renewal.

Town Manager Lo Bello stated that it did go down the prior year. He added that he was very happy with the insurance renewal rates.

MOTION: *Lyons/Greene made motion to approve the consent agenda.*

COUNCIL ACTION: *The motion passed 5-0.*

3. **RESOLUTION NO. 2015-08 - FRENCHMAN'S CREEK BEACH CLUB AGREEMENT**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JUNO BEACH, FLORIDA, APPROVING AN AGREEMENT FOR PAYMENT IN LIEU OF TAXES BETWEEN THE TOWN AND FRENCHMAN'S CREEK, INC. AND AUTHORIZING THE MAYOR AND TOWN CLERK TO

EXECUTE THE AGREEMENT ON BEHALF OF THE TOWN; AND PROVIDING FOR AN EFFECTIVE DATE.

Town Attorney Rubin read Resolution No. 2015-08 by title only.

Mayor Levine stated that staff's memorandum, presentation and all back-up materials would be placed into the record.

Steve Mathison, an attorney representing Frenchman's Creek, thanked staff for working with Frenchman's Creek to get an agreement together. He stated that also here on behalf of Frenchman's Creek was Bernie Polselli, the Community Manager, and Karen Marcus. Mr. Mathison stated that Karen Marcus would explain the agreement.

Karen Marcus stated she was here on behalf of Frenchman's Creek. She stated that agreement is very clear and believes it will bring the matter to a very positive conclusion. She stated that she met with the Council members individually and there was mention of additional payments being made to the Town. Ms. Marcus stated that the Frenchman's Creek Board does not meet until late October and she would mention that suggestion to the Gardens Board. Ms. Marcus stated that they are also willing to reach out to the City of Palm Beach, which Frenchman's has been paying taxes to, and see if the City would reimburse the Town for additional payments. Ms. Marcus stated that Frenchman's Creek has spoken to County Fire Rescue to make them whole as well and this would be another issue for the Board meeting in October.

Councilmember Lyons stated that the reason for the agreement was that the Florida Legislature changed the law in 2015 and the Frenchman's Beach Club would no longer receive a separate tax bill. The Beach Club would be treated as a common element, and the taxes would be prorated among the property owners within Frenchman's Creek. He stated that this agreement would provide payment to the Town in an amount equal to the property taxes that would otherwise be paid.

Councilmember Lyons asked Town Attorney Rubin if this agreement would have any effect on the zoning of the Beach Club.

Town Attorney Rubin stated that the agreement related solely to payments to the Town to make up for the ad valorem revenue. It would have no effect on zoning or land use

Councilmember Lyons stated that he would recommend adding a new section J under "Miscellaneous Provisions" to state that Frenchman's Creek would enter into an identical payment arrangement with Palm Beach County Fire Rescue.

Mr. Mathison stated that they will work diligently with Palm Beach County to make sure that the issue is addressed. He added that he did not think it would be appropriate to add another government entity into the terms of this agreement.

Councilmember Lyons questioned Town Attorney Rubin on this issue.

Town Attorney Rubin stated that Palm Beach County is not a party this agreement. He stated at best, the Town could add some language stating that Frenchman's Creek will work with Palm Beach County to make payments for fire rescue services.

Ms. Marcus stated that she would not recommend adding the language that was suggested by Councilmember Lyons as Palm Beach County might want to utilize another method for payment. She stated that the Town has her assurance that Frenchman's Creek will do whatever necessary to make Palm Beach County Fire Rescue whole as well.

Mayor Levine questioned if would be advisable to add the language which Town Attorney Rubin suggested.

Town Attorney Rubin stated he could add his suggested language to the agreement.

Councilmember Haselkorn stated that he did believe that this proposal was a good thing, but he did have several problems with agreeing to some of the terms. He stated that he did not see any immediate urgency with signing this agreement and addressed the Council and public with his concerns.

Councilmember Haselkorn stated that neither the agreement nor the resolution references the fact that the Town has been shorted this money for a number of years. He also had some concerns under Miscellaneous Provisions, paragraph 9(G), which states that this agreement constitutes the entire understanding of the parties. He stated that he did not understand how there could be such a broad provision in the agreement and added that this provision would cloud the issues on hand.

Councilmember Haselkorn stated that maybe the Council should table this agreement for a month and have some clarity on those "good faith" efforts, possibly until after the Frenchman's Creek Board meeting in October.

Councilmember Haselkorn stated that there seems to be an inconsistency in paragraph 2 of the agreement. That paragraph uses the term "compensation," while the prior paragraph uses the term "revenue."

Councilmember Haselkorn stated that in paragraph 4(A), there is a reference to a calculation as well as the assessed value of the property. He stated that he did not believe that amount referenced in the agreement matches the current assessed value of the property in the property appraiser's records. He added that even with the clarification from staff regarding this issue, it does not appear to be a matching figure. He stated that this references should be deleted from the agreement because the Town has no control over the assessed value of the property.

Councilmember Haselkorn stated that paragraph 4(C) refers to the Beach Club property being "taxable" but there does not appear to be a definition to the terminology of taxable. He stated that paragraph 5 also contains this language and it lacks clarity.

Councilmember Haselkorn stated that in paragraph 6, the way it is written, he believes the Town would be giving up whatever leverage it currently has. He was also concerned

that paragraph 7 did not provide for a sufficient remedy to address a default under the terms of the agreement, such as specific enforcement performance.

Councilmember Haselkorn questioned the inclusion of prevailing party attorney's fees in paragraph 9(H). The Town is not necessarily the party with the deeper pocket.

Town Attorney Rubin requested an opportunity address the concerns brought up by Councilmember Haselkorn.

Mayor Levine stated he could.

Town Attorney Rubin stated that there is a reference to specific performance in paragraph 7.

Town Attorney Rubin stated that with respect to the land use issue, the Town cannot "contract away" its land use authority, but added that he did not see any harm in adding language to address the concern.

Town Attorney Rubin stated that the reason the valuation was off was because staff started this agreement with Frenchman's Creek months ago. He apologized that the figure was incorrect, but added that he did not believe the figure needed to be in the agreement.

Town Attorney Rubin stated that regarding the definition of "taxable", only the Florida Legislature can deem which property is taxable, so it is understood that the term is governed by the Florida Statutes.

Town Attorney Rubin stated that the fourth "whereas" clause does state that the Town had not been deriving any ad valorem tax revenue to offset the cost of certain municipal services provided by the Town to the Beach Club Property.

Town Attorney Rubin stated that providing for prevailing party attorney's fees is a standard provision in all of the Town's agreements and contracts; however, if the Council wishes, the language can be removed.

Council discussed the language of prevailing party attorney fees.

Town Attorney Rubin stated that it would be his recommendation to leave in the language in regarding prevailing party attorney's fees.

Councilmember Lyons asked Town Manager Lo Bello his opinion on this issue.

Town Manger Lo Bello stated that he would leave the language in the agreement.

The Consensus of the Council was to leave the language regarding prevailing party attorney's fees in the agreement. Mayor Levine and Councilmember Haselkorn were opposed.

Vice Mayor Pro Tem Greene questioned the urgency of this agreement and asked if it could wait until after the Frenchman's Board meets in October.

Ms. Marcus stated that the sooner the agreement gets signed the better and would not recommend waiting until the end of October after the Board meets.

Vice Mayor Pro Tem Greene recommended bringing this item back to the next council meeting when all the concerns of Council have been addressed.

Vice Mayor Andel questioned if Frenchman's sold the Beach Club property to another community, how do we remedy this issue so that the Town does not find itself back in the same place 10 years from now.

Mr. Mathison stated that he would need to take a look at that question.

Mayor Levine requested that Town Manager Lo Bello and Town Attorney Rubin check the original land use for Frenchman's Beach Club

Town Attorney Rubin stated that he would look into that item.

Mayor Levine thanked Ms. Marcus for coming to tonight's Council meeting as well as meeting the council members individually to discuss the agreement. He added that Frenchman's Creek has been a very good neighbor and appreciates them trying to resolve this issue regarding the tax payments.

Mayor Levine requested the title of the agreement be changed. He stated that the title "Payment In Lieu of Taxes" sets a bad precedent.

Town Attorney Rubin stated that the agreement could be titled differently.

Mayor Levine stated that if the property is sold, the Town could run into some issues. He stated that the agreement should reed "for as long as Frenchman's Creek Beach Club owns the property".

Town Attorney Rubin stated that he could re-word that agreement.

Mayor Levine stated that another concern that was raised to him by Town taxpayers was the method utilized by the Palm Beach County Property Appraiser to arrive at the assessed value of the Beach Club property. Mayor Levine stated that staff sent Council an email earlier explaining this and requested an explanation from staff for the public here tonight.

Town Attorney Rubin stated that the Florida Constitution provides that the assessed value can only go up 10% per year. He stated that the Property Appraiser had to go back to the last time the property was assessed as an independent parcel and work forward.

Anne Bosso, 765 Hibiscus Avenue, questioned the baseline value of the property. She stated that the valuation of 2.3 million dollars value is ridiculous and should be looked

into. She stated that staff should meet with the Property Appraiser and also possibly hire an appraisal firm in order to have this corrected.

Vice Mayor Pro Tem Greene stated that he did believe the valuation should be looked into but added that he also agrees with that this is separate issue from the agreement.

Town Attorney Rubin stated that the valuation was a separate matter over which the Town had no control.

Mayor Levine requested that staff meet with the Property Appraiser for a year by year review of the valuations.

MOTION: *Lyons/Haselkorn made motion to table the Frenchman's Creek Beach Club Agreement until the issues raised by Council were addressed and bring this item back to be considered at the September 15th Council meeting.*

COUNCIL ACTION: *The motion passed 5-0.*

4. **RESOLUTION NO. 2015-07 – COLLECTIVE BARGAINING AGREEMENT**
A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JUNO BEACH, FLORIDA, RATIFYING A COLLECTIVE BARGAINING AGREEMENT BETWEEN THE TOWN AND THE PALM BEACH COUNTY POLICE BENEVOLENT ASSOCIATION, INC. AND AUTHORIZING THE MAYOR AND TOWN MANAGER TO EXECUTE THE AGREEMENT ON BEHALF OF THE TOWN; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

Town Attorney Rubin read Resolution No. 2015-07 by title only.

Mayor Levine stated that staff's memorandum, presentation and all back-up materials would be placed into the record.

MOTION: *Andel/Greene made to adopt Resolution No. 2015-07, ratifying a Collective Bargaining Agreement between the Town and the Palm Beach County Police Benevolent Association, Inc.*

COUNCIL ACTION: *The motion passed 5-0.*

5. **PUBLIC HEARING AND FIRST READING: ORDINANCE 681**
AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF JUNO BEACH, FLORIDA, SUBMITTING TO REFERENDUM AN AMENDMENT TO ARTICLE VII, "TRANSITION SCHEDULE," SECTION 3, "MISCELLANEOUS PROVISIONS," OF THE TOWN CHARTER TO REQUIRE THAT A CHARTER REVIEW COMMITTEE CONSIST OF AT LEAST FIVE MEMBERS WHO ARE RESIDENTS OF THE TOWN; PROVIDING FOR THE FORM OF THE QUESTION; PROVIDING FOR BALLOT TITLE AND EXPLANATORY LANGUAGE; PROVIDING FOR ADVERTISING; PROVIDING FOR CODIFICATION,

SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE; PROVIDING FOR A REPEALER; AND FOR OTHER PURPOSES.

Town Attorney Rubin read Ordinance No. 681 by title only.

A. Staff Presentation and Recommendations
Mayor Levine stated that staff's memorandum, presentation and all back-up materials regarding this item would be placed into the record.

B. Public Hearing
Public Comments Opened at 6:44 PM

No Public Comments.

Public Comments Closed at 6:44 PM.

C. Council Discussion

D. Council Motion/Second
MOTION: *Andel/Lyons made motion to approve first reading of Ordinance No. 681.*

E. Council Action
The motion passed 5-0.

6. **2015-2016 BUDGET DISCUSSION**

Finance Director Pazanski stated that staff recommended a millage rate of 2.4290 at the last Council meeting and Council approved that rate, which could be decreased but not increased. Finance Director Pazanski stated that the first budget public hearing is set for Tuesday, September 15th. Mr. Pazanski reviewed the proposed budget with Council *(budget document attached).*

The consensus of the Council was agreeable to the budget presented by staff but requested a reduction in the millage rate below the rolled back rate.

Council reviewed the contribution list (document attached).

Finance Director Pazanski stated that Safe Harbor Animal Sanctuary went through some reorganization and the Town has not contributed to them for two years now. He stated that the new name is Fury Friends Adoption.

The consensus of the Council was to not contribute to the Fury Friends Adoption because of the reorganization.

Town Manager Lo Bello stated that he spoke with Jack Lighton regarding the Council goal of co-branding opportunities with the Loggerhead Marinelife Center. He stated that Mr. Lighton expressed his appreciation and identified the Center's consistent efforts to include "Juno Beach, FL" in many of its correspondences, press releases, articles and other written materials.

Councilmember Haselkorn stated that he would recommend increasing the contribution amount to $5,000, which would be consistent with prior contribution years.

MOTION: *Haselkorn made motion to increase the contribution amount to Loggerhead Marinelife Center to $5,000.*

MOTION FAILS ON FLOOR FOR LACK OF SECOND

MOTION: *Lyons/Greene made motion to remove both North Palm Beach Chamber of Commerce Branding contribution and Safe Harbor Animal Sanctuary/Fury Friends contribution. All the other contributions would remain the same.*

COUNCIL ACTION: *The motion passed 5-0.*

Town Manager Lo Bello requested his contract be discussed and for Council to decide whether to grant him a 2% merit bonus.

MOTION: *Andel/Lyons made motion to approve a 2% merit bonus for the Town Manager per the contract.*

COUNCIL ACTION: *The motion passed 5-0.*

7. **COMMENTS FROM TOWN MANAGER**

Town Manager Lo Bello stated that staff did receive a letter from Gary Nikolits, Palm Beach County Property Appraiser, stating that he would be willing to come to a future Council meeting and explain the process of specific value, exemption and other property tax related matters. Mr. Lo Bello stated that he would recommend him coming sometime after the September meetings.

The council was agreeable to Town Manager Lo Bello's recommendation.

Town Manager Lo Bello stated that staff is preparing for the possible impact of Tropical Storm Erika.

Town Manager Lo Bello stated that staff has been researching the possibility of accepting credit cards at the Town Center for building permit fees. He stated that staff heard back from 25 cities out of 38 in Palm Beach County and 14 of those cities accept credit cards. He added that these cities also provide other services, such as utility services and recreational programs.

Vice Mayor Pro Tem Greene stated that he requested staff to look into this because he received a complaint from someone who wanted to pay for building permit fees and did not have his check book with him or cash. He stated that it is inconvenient.

Town Manager Lo Bello stated that staff would continue to monitor the situation.

8. **COMMENTS FROM THE TOWN ATTORNEY**

No Comments.

9. **COMMENTS FROM STAFF**

Major Fertig stated that the department worked with the State's Prosecutor's Office in arresting burglary suspects that have been robbing communities all over South Florida.

Major Fertig stated that the department was also working with the FBI in identifying suspects in three other burglaries.

Major Fertig stated the department is working the Palm Beach County Safety Council in holding a mature driving course here at the Town Center.

Director of Public Works Meriano stated that staff found another sink hole on Universe Boulevard, on the north side of the street. He stated that staff has been in contact with FPL and they are taking the lead with this issue.

Town Manager Lo Bello stated that staff has looked into replacing the stormwater pipes throughout the Town; however, replacing all of the pipes at one time would be a multi-million dollar project.

Vice Mayor Pro Tem Greene mentioned looking into putting cathodic protection on those sections.

Director of Public Works Meriano stated that staff would look into adding that protection.

Director of Public Works Meriano stated that the landscape in the median on U.S. Highway One is looking very poor and staff is proposing sodding these areas to improve their appearance.

Town Manager Lo Bello stated that eight years ago when this project was approved, the Council at that time decided to not use sod. He added that if you go to the Town of Jupiter and look at their medians, they look much better than the Town's as they put sod in certain median sections.

The council was agreeable to Director of Public Work's recommendation of replacing certain landscape on US Highway 1 with sod.

Director of Public Works Meriano stated that staff has received quotes to fix the friendship circle fountain. He stated that it should be a little less than $2,000.

Town Manager Lo Bello stated that insurance does not cover this fountain.

9. **COMMENTS FROM COUNCIL**

Councilmember Lyons commended staff on the budget. He also commended the members of the police department for all their hard work in those arrests.

Councilmember Haselkorn stated that on Universe Boulevard, there is something on the pavement coming out of the FPL exit, running west. He stated that it is significant and would request staff look into this.

Director of Public Works Meriano stated that he would look into the issue.

Councilmember Haselkorn requested that next "Coffee with a Cop" be inside as it's very hot outside.

Town Manager Lo Bello stated that he would arrange that and would look into making it indoors for the summer months.

Vice Mayor Greene commended staff on the budget.

10. **ADJOURNMENT – 8:01 PM**

Mayor Levine adjourned the meeting at 8:01 PM

Mort Levine, Mayor

Vanessa M. Mutchnik, Town Clerk

TOWN OF

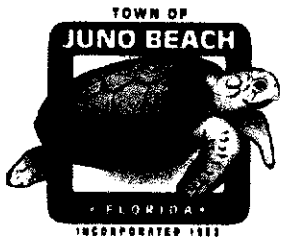
JUNO BEACH

INCORPORATED 1953

2015-2016
PROPOSED
ANNUAL BUDGET

Town of Juno Beach
Proposed Annual Budget
Table of Contents

Description	Page Number
LIST OF PRINCIPAL OFFICIALS	iii
PROPOSED BUDGET CALENDAR	iv
PROPOSED BUDGET MESSAGE	v
OUTSTANDING ITEMS	xiii
5-YEAR CAPITAL IMPROVEMENT SCHEDULE	xiv
PROPOSED 2015-2016 ANNUAL BUDGET	xv
DETAILED GENERAL FUND BUDGET	
REVENUES	1
EXPENDITURES BY DEPARTMENT	
LEGISLATIVE	4
FINANCE AND ADMINISTRATION	5
COMPREHENSIVE PLANNING	8
LAW ENFORCEMENT	10
PUBLIC WORKS	13
GENERAL GOVERNMENT	16
Location of Graphs and Charts	
Historical Non-Exempt Taxable Values	vi
Historical and Proposed Millage Rates	vi



LIST OF PRINCIPAL OFFICIALS
COUNCIL - MANAGER FORM OF GOVERNMENT

TOWN COUNCIL

Morton J. Levine.....Mayor
Ellen D. Andel .....Vice Mayor
William J. Greene.....Vice Mayor Pro Tem
James R. Lyons .....Councilmember
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
Proposed 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 12, 2015	Town Council Meeting – Review/Modify Proposed Budget
August 26, 2015	Town Council Meeting – Review/Modify Proposed Budget
September 15, 2015(Tuesday) Public Hearing	Town Council Meeting-First reading of Tentative Budget *(This date is dependent upon other taxing district meeting dates, as meetings cannot conflict.)*
September 29, 2015(Tuesday) Public Hearing	Town Council Meeting-Second reading Tentative Budget *(This date is dependent upon other taxing district meeting dates, as meetings cannot conflict.)*

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.)

PROPOSED BUDGET MESSAGE

I. INTRODUCTION

The Proposed 2015-2016 General Fund Budget is $6,143,218. This amount is 0.57% or $34,922 more than the 2014-2015 Annual Budget. Expenditure increases are proposed for salaries, benefits and capital items and a decrease is proposed in operating costs related to outsourced contracts that have corresponding revenues. Additionally, various items are proposed as increases or decreases and will be discussed during the next few meetings to allow the Town Council time to provide their input on these and other budget items. The total proposed budget expenditures are summarized below and will be discussed throughout this Proposed Budget Message along with the revenue items.

	Proposed 2015-2016	Final 2014-2015	Change
Salary Costs	$2,519,443	$2,485,446	1.37%
Benefit Costs	922,854	877,455	5.87%
Operating Costs	1,822,291	1,953,351	-6.71%
Capital Items	336,000	238,750	40.73%
Debt Service	0	0	0.00%
Surplus	42,630	53,294	-69.85%
Contingency	500,000	500,000	0.00%
Total Proposed Expenditures	$6,143,218	$6,108,296	0.57%

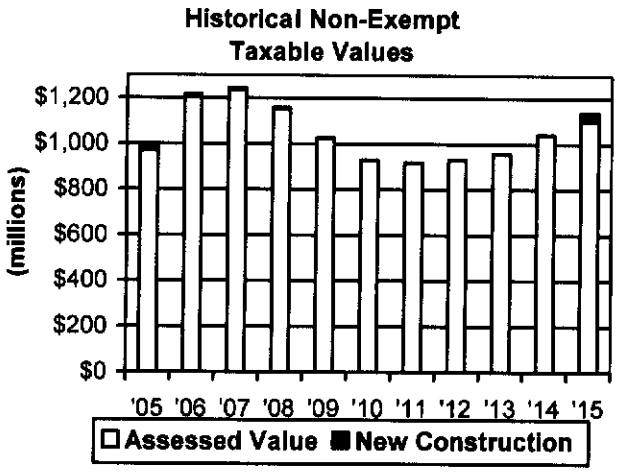
The Proposed 2015-2016 General Fund Budget is balanced. Staff has included an additional $42,630 in the Surplus line above to provide a current balanced budget. The availability of these funds may change as budget line items (expenditures and revenues) become finalized and as all bids for next year's services are awarded. (i.e.: insurances, service contracts, etc.).

Staff recommends setting the general fund budget's Proposed Ad Valorem Millage Tax Rate for fiscal year 2015-2016 at 2.4290 mills. This rate represents the roll-back rate and is 5.7% less than last year's 2.576 millage rate.

Staff also recommends setting the first public hearing date as Tuesday, September 15, 2015 at 5:30pm. This is the date that is advertised on the Preliminary Tax Notice that is mailed to all property owners in Town.

The public hearings to approve the budget are scheduled for the September 15th and 29th Town Council Meetings.

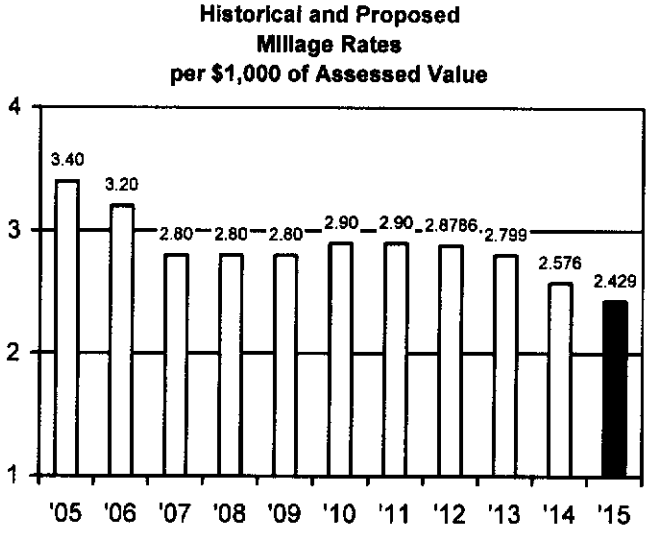
II. BUDGET HIGHLIGHTS



1. Ad Valorem Tax Base Information

The Town's Certified Taxable Value for the 2014 tax roll is $1,137,596,270. The 2015 taxable value is projected to increase approximately $100,881,218 or 9.73%; which includes an additional $38,123,552 in new construction.

Ad Valorem taxes account for 48% of the total General Fund Revenues (excluding grants and non-revenue items such as reserves) in the current year's budget.



2. Town's Millage Rate Information

The 2015 Proposed Ad Valorem Millage Tax Rate of 2.4290 represents the roll-back rate and is a 5.7% less than last year's 2.576 millage rate.

General Information:
An increase or decrease in the town's millage rate may not be the result of a tax increase or decrease. The method to calculate an increase or decrease of ad valorem taxes is dictated by Florida Statues. Simply stated, an increase in funds projected to be received from ad valorem taxes is a tax increase, a decrease in funds projected to be received is a tax decrease, not considering new construction, additions and deletions for the year. Examples: if the town's assessed value appreciates by 2% and the millage rate stays the same, that would be a tax increase of 2%; on the other hand, if the town's assessed value decreases by 2% and the millage rate stays the same that would be a tax decrease of 2%.

3. Projected Changes to Revenues

The total proposed revenues have decreased $34,922 or 0.57% to $6,143,218 and are summarized below:

Revenues	Projected Change	Comments
Ad Valorem Taxes	$ 0	Projected from Proposed Millage Rate of 2.4290
Ad Valorem Taxes	$ 76,857	Projected from new construction
Utility Tax	$ 10,000	Increase is projected based on Electric & Water Utility trends
Licenses and Permits	($ 249,500)	Projected decrease in Building Permit activity
Grants	$ 80,000	Based on grant opportunities
Intergovernmental	$ 19,786	Increase proposed from State of Florida Revenues based on current economic conditions and population estimates
Fines and Forfeitures	($ 10,000)	Safe Streets contract and related revenue trends
From Impact Fees	($ 2,060)	From Impact Fee Reserves to cover restricted expenditures
From Forfeiture Funds	$ 12,000	From Forfeiture Fund Reserves to cover restricted expenditures
From Capital Project Funds	($ 7,500)	From Capital Project Fund Reserves to cover restricted expenditures
From Fund Balance	$ 100,000	Proposed $100,000 surplus from Reserves over the 50% reserve guideline
Non-Material Changes	$ 5,339	Net changes from other line items
Total	$ 34,922	Total Proposed Changes

4. Salaries

Proposed Salaries for all Town staff have increased a total of $33,997 or 1.37% to $2,519,443. Projected changes for next year are summarized below:

Payroll Adjustments-turnover, re-classification, leaves, etc.	$ 1,105
Cost of living (per contract) – Town Manager – 0%	0
Cost of living – Police Officers (contracted)	0
Cost of living – Non-contracted staff – (.50% Proposed Estimate)	5,889
Proposed Merit Increase – Police Officers (contracted)	0
Proposed Merit Increase – Non-contracted staff– (Average of 2%)	27,003
Net Proposed Changes	$ 33,997

The proposed budget includes 32 full-time and 2 part-time positions; the Police Department has 18 employees, Finance & Administration has 6, Comprehensive Planning has 5 and Public Works has 5 employees. Included in the budget is a Proposed Estimated Cost of Living Adjustment (COLA) of .50% for all non-contracted employees. This figure is based on the projected June 2015 Bureau of Labor Statistics Cost of Living information which is consistent with past practice, this information is expected any day. The May 2014 Bureau of Labor Statistics South Group COLA data that is used pursuant to the Town Manager's contract resulted in no COLA adjustment this year. Merit increases would be based on performance evaluations and is proposed at an average of 2% for all non-contracted employees.

Contract negotiations with the Palm Beach County Police Benevolent Association for the police officer's collective bargaining agreement are ongoing so payroll changes for those employees are not known at this time.

The Employee Classification and Pay Schedule will be included with the Tentative Budget and will include the COLA for the Town Council's approval.

5. Employee Benefits

Proposed Benefits for all Town staff has increased a total of $45,399 or 5.17% to $922,854. The projected changes are summarized below:

Expenses	Recommend Change	Comments
FICA/Medicare Taxes	$ 2,600	Based on proposed payroll changes
Pension Contributions	33,983	Based on proposed payroll changes & FRS increase
Health Insurance	7,451	Projected increase based on market, legislation and employee participation
Workers Compensation	$ 1,365	Projected increase, rates are due mid-August
Total	$ 45,399	Proposed Changes

The Town's employee benefit expenditures proposed above were affected by the Florida Legislature's change of the employer's contribution to pension costs for the Florida Retirement System (FRS) participants. Participants will continue making a mandatory 3% contribution to the plan, members include all police officers (16 participants) and all general employees hired prior to 1/1/96 (5 participants).

Proposed payroll taxes are associated with proposed cost of living and merit increases. Workers compensation rates have been flat in recent years, an indication of staff's resolve for the safety program and conscious efforts to reduce incidents resulting in reasonable claims experience ratings and market conditions. Renewal or bid information will not be available until late July or August for an October effective date.

Health insurance premiums are based on market conditions and regional medical costs. Since 2005, the Town's individual employee medical insurance premium has seen minor increases. The modest increase in health care premium costs has been attained through a decrease of the benefits provided. Changes to employee benefits over the years have included substantially increasing co-pays, deductibles and out-of-pocket expenses for services and medications required.

The health insurance plan year is January-December; staff will perform the customary solicitation of bids and negotiate employee health care coverage and costs during November and December. Staff anticipates a 7-10% increase in premium costs. Line item increases for insurance benefits are currently projected at approximately $7,451. This figure does not correlate to 7-10% as employee's have chosen to utilize a combination of coverage alternatives that have benefited the Town's overall expense costs.

6. Operating Expenses

Proposed Operating Expenses have decreased a total of $131,060 or 6.71% to $1,822,291. The decrease was mainly due to expenses associated with revenue producing programs and various changes to several other expense categories. Total Operating Expenses for all Town Departments is summarized below:

Expenses	Proposed Budget	Comments
Safe Streets Program	$ 310,000	Fixed monthly fee ($4,250) for seven (6) Red-Light approaches plus second notice mailings, Corresponding $310,000 revenue item.
Building Services	$ 300,000	Building/Permit Service with MT Causley, Town pays 50% of revenue, Corresponding $600,000 revenue item.
Insurance	$ 190,500	General & Law Enforcement Liability, Auto, Property, Windstorm and Dependent Health
Professional Fees	$ 144,944	Attorney, Auditors, Engineering and Consulting; includes goal setting meeting
Dispatch Services	$ 88,160	Payment to Palm Beach Gardens for services

Fuel	$ 84,000	Based on market conditions
Electricity	$ 79,000	Buildings, street lights, bollards, pumps, etc.
Solid Waste Assessment	$ 62,837	Town-wide curbside solid waste & recycling pickup Corresponding $62,837 revenue item
Landscape Contract	$ 57,000	Contract for maintenance of Town Center, Mercury Road, US 1, Donald Ross Road, Ocean Drive-North
Computer Support	$ 57,000	Maintenance, support, email, equipment, supplies, etc.
Vehicle/Equipment Repair/Maintenance	$ 49,000	Cars, trucks, mowers, tractors, radars, cameras and other equip.; includes maintenance, repair, tires, etc.
Service Contracts	$ 47,750	Computer software, hardware, office machines, phone system, radar calibration (mandated), buildings, lake, elevator, fire alarm, etc.
Other Current Charges	$ 42,500	Historical miscellaneous needs
Amenity Maintenance	$ 40,700	Repair and maintenance-landscape, sidewalks, dune walkovers, etc., includes waste disposal, rental equipment and bench, tree, brick donations
Training	$ 37,000	Tuitions, conferences, meetings, certifications, firearms-high liability training
Communications	$ 34,300	Phone system, internet, air-cards, cell phones
Travel and Per diem	$ 30,100	Related expenses for conferences, meetings, etc. includes vehicle allowance, mileage reimbursement
Dues	$ 25,250	NPBC Chamber, League of Cities, Professional, Business Development Board, MPSCC, etc.
Materials & Supplies	$ 20,700	Roads, cleaning, welding, evidence, small equipment, hurricane, crime prevention, etc.
Building Maintenance	$ 17,500	Painting, plumbing, electrical, a/c, cleaning, etc.
Uniforms	$ 16,500	Police and Public Works
Promotional	$ 16,000	5 Events, bus trips, newsletters (this year includes $3,000 for event table and chair replacements)
Office/Copy	$ 15,050	Office and copy machine supply expense, postage, printing, digitizing documents and building plans, books, publications, newspapers

Storm Water	$ 12,500	Federally Mandated-National Pollutant Discharge Elimination System (NPDES)
Water/Sewer	$ 10,500	Buildings, irrigation, dunewalk showers, etc.
Elections Expense	$ 10,000	Supervisor of Elections cost sharing
Legal Notices	$ 8,000	Legal Ads for Administration and P&Z as required
Contributions	$ 7,250	Council designated and approved annually
Other Items	$ 8,250	Includes recording fees, ordinance codification, accessories-for sale, employee assistance, pre-employment testing, Police accreditation
Total	$ 1,822,291	Proposed Operating Expenses for all departments

7. Capital Items and Projects (Included in the Proposed Budget)

Proposed Capital Items and Projects include an increase of $97,250 or 40.73% to $336,000.

As is customary, other Capital Items may be added during the Town Council deliberation of the Outstanding Items, a list is included at the end of the budget message (page xiii).

The proposed Capital Items included in the current proposed budget are summarized below:

Proposed Capital Items:	**From General Fund**	**From Grant**	**Total**
Grants- Florida Recreation Department Assistance Program (FRDAP)			
-Pelican Lake Gazebo Improvements (State Approved)		50,000	50,000
-Dune Walkover Improvements (Pending State Approval)		50,000	50,000
-Kagan Park Improvements (Pending State Approval)		50,000	50,000
-Police Vehicles (1 unmarked; 1 marked-replacement)	60,000		60,000
-Police Equipment (Cameras, radios, radar, etc.)	30,000		30,000
-Computer (PCs, Software, Equipment-as needed)	21,500		21,500
-Public Works Vehicle	18,500		18,500
-Generator Transfer Switch	10,000		10,000
-Computer (Servers, Network Equipment-as needed)	10,000		10,000
-Town Center-Restoration	10,000		10,000
-Projects-Amenity, Sidewalk and Pathway Improvements	10,000		10,000
-Fuel Pump System	8,000		8,000
-Major Repairs, Equipment & Tools-Public Works	8,000		8,000
TOTAL PROPOSED CAPITAL ITEMS:	$186,000	$150,000	$336,000

8. Outstanding Items

A list of Outstanding Items for potential inclusion in the budget is being provided on page xiii.

Any additional requests from the Town Council or staff should be submitted to the Town Manager by August 1st.

III. FUTURE OUTLOOK

The Town and surrounding communities are benefiting from improving economic conditions. Employment, tourism and housing are included in the improved conditions, which translates to increased sales tax revenue for state and local revenue sharing and general overall economic stimulation. The Town's very favorable financial position is geared to smooth out and complement our financial demands.

In conclusion, we would like to thank the Town's residents, Council, and staff for their diligence, cooperation, and participation in the formulation of this proposed budget.

Joseph F. Lo Bello, CPA
Town Manager

Matthew A. Pazanski
Finance Director

Town of Juno Beach
Outstanding Items
For Fiscal Year Budget 2015-2016

THESE ITEMS **ARE NOT** CURRENTLY INCLUDED IN THE BUDGET.

Capital Improvement Projects:	**Priority**	**Est. Cost**
___ Drainage Improvements Zenith Lane/Jupiter Lane	Low	$ 60,600
___ Drainage Improvements Juno Ocean Walk	Low	$ 22,900

Capital Equipment and Other Items	**Priority**	**Est. Cost**
___ Digital Imaging System-Replacement	Med	$ 18,000-30,000
___ Building Permit Self-Service Management System	Med	$ 25,000-40,000

TOWN OF JUNO BEACH
5 YEAR CAPITAL IMPROVEMENT SCHEDULE
FISCAL YEARS 2016-2020

DESCRIPTION	2015/2016 UNFUNDED	Rank	FY 2016/2017 UNFUNDED	Rank	FY 2017/2018 UNFUNDED	Rank	FY 2018/2019 UNFUNDED	Rank	FY 2019/2020 UNFUNDED	Rank	TOTAL 5 YEAR COST
FINANCE AND ADMINISTRATION											
Computer Equipment-Desktops	5,000	1	5,000	1	5,000	1	5,000	1	5,000	1	25,000
Copier			5,000	3							5,000
Document Mgmt/Digital Imaging Software	18,000	2									18,000
TOTAL:	**23,000**		**10,000**		**5,000**		**5,000**		**5,000**		**48,000**
PLANNING AND ZONING											
Computer Equipment-Desktops	5,000	1	5,000	1	7,500	1	5,000	1	5,000	1	27,500
Vehicle											0
Building Permit Self Service Mgmt System	25,000	2									25,000
TOTAL:	**30,000**		**5,000**		**7,500**		**5,000**		**5,000**		**52,500**
POLICE DEPARTMENT											
Computer Equipment-Desktops	10,000	1	10,000	1	10,000	1	10,000	1	10,000	1	50,000
Computer Network-Servers, Components, Etc.	10,000	1	10,000	1	10,000	1	10,000	1	10,000	1	50,000
Laptops									25,000	2	25,000
DIMMS Evidence System			4,500	2							4,500
Automatic License Plate Reader	22,000	2									22,000
Vehicles-includes Lights, Cages, Set-up	60,000	1	60,000	1	30,000	1	60,000	1	30,000	1	240,000
Equipment-Radios, Radars, Cameras, Tasers, Etc.	8,000	1	25,000	1	10,000	1	25,000	1	10,000	1	78,000
Equipment-ATV, Bikes, Etc.					2,500	3			2,500	3	5,000
Furniture and Fixtures			2,500	2							2,500
TOTAL:	**110,000**		**112,000**		**62,500**		**105,000**		**87,500**		**477,000**
PUBLIC WORKS											
Computer Equipment-Desktops	1,500	2			1,500	2			1,500	2	4,500
Tools and Equipment	2,000	1	2,000	1	2,000	1	2,000	1	2,000	1	10,000
Major Repairs and Equipment	6,000	1	6,500	1	6,500	1	6,500	1	6,500	1	32,000
Heavy Equipment-Tractor, Mowers, Etc			15,000	1							15,000
Fuel Pump System, Generator Transfer Switch	18,000	1									18,000
Emergency Pump - 50 HP					25,000	2					25,000
Vehicles	18,500	1	35,000	2							53,500
TOTAL:	**46,000**		**58,500**		**35,000**		**8,500**		**10,000**		**158,000**
GENERAL FUND DEPARTMENT TOTALS:	**209,000**		**185,500**		**110,000**		**123,500**		**107,500**		**735,500**
CAPITAL IMPROVEMENT AND CAPITAL PROJECTS											
Town Center-Restoration/Upkeep	10,000	2	25,000	2	10,000	2	25,000	2	10,000	2	80,000
Sidewalk, Pathway-Improvements			5,000	3			5,000	3			10,000
Road Improvements-Overlay, Resurfacing											0
Amenity Improvements-Hardscape, Landscape, Irrigation	10,000	2	7,500	2	7,500	2	7,500	2	7,500	2	40,000
Kagan Park Improvements-FRDAP Grant*	50,000	2									50,000
Gazebo Renovation-SW Pelican Lake-FRDAP Grant	50,000	2									50,000
Dune Walkover Improvements-FRDAP Grant*	50,000	2	5,000	2			5,000	2			60,000
CAPITAL IMP & PROJECTS TOTAL:	**170,000**		**42,500**	**9**	**17,500**	**4**	**42,500**	**9**	**17,500**		**290,000**
STORM WATER UTILITY-NPDES											
DRAINAGE IMPROVEMENTS-Right of Way			5,000	2	5,000	2					10,000
DRAINAGE-Zenith/Jupiter Lane							60,600	3			60,600
DRAINAGE-Juno Ocean Walk							25,000	3			25,000
											0
STORM WATER UTILITY TOTAL:	**0**		**5,000**		**5,000**		**85,600**		**0**		**95,600**
GRAND TOTAL:	**379,000**		**233,000**		**132,500**		**251,600**		**125,000**		**1,121,100**

* Waiting for Grant approval

Priority Ranking: 1 High 2 Medium 3 Low

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

GENERAL FUND

REVENUES	FISCAL YEAR 2015-2016	FISCAL YEAR 2014-2015	PERCENT CHANGED	AMOUNT CHANGED
Ad Valorem Taxes	$2,671,509	$2,594,652	2.96%	$76,857
Sales and Use Taxes	53,724	50,885	5.58%	2,839
Franchise Fees	58,500	57,000	2.63%	1,500
Utility Taxes	860,177	850,177	1.18%	10,000
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	23,600	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	150,537	150,537	0.00%	0
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	0	0	0.00%	0
TOTAL REVENUES	$6,143,218	$6,108,296	0.57%	$34,922

EXPENDITURES BY DEPARTMENT

LEGISLATIVE				
Salaries	$16,200	$16,200	0.00%	$0
Employee Benefits	1,239	1,239	0.00%	0
Operating Expenses	12,600	11,600	8.62%	1,000
TOTAL LEGISLATIVE	30,039	29,039	3.44%	1,000
FINANCE & ADMINISTRATION				
Salaries	530,704	529,901	0.15%	803
Employee Benefits	153,558	151,672	1.24%	1,886
Professional Fees	52,444	52,444	0.00%	0
Operating Expenses	129,050	132,000	-2.23%	(2,950)
Capital Outlay	5,000	5,000	0.00%	0
TOTAL FINANCE & ADMINISTRATION	870,756	871,017	-0.03%	(261)

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

	FISCAL YEAR 2015-2016	FISCAL YEAR 2014-2015	PERCENT CHANGED	AMOUNT CHANGED
COMPREHENSIVE PLANNING				
Salaries	262,826	260,459	0.91%	2,367
Employee Benefits	86,997	81,163	7.19%	5,834
Professional Fees	64,000	64,000	0.00%	0
Operating Expenses	337,750	461,500	-26.81%	(123,750)
Capital Outlay	5,000	32,250	-84.50%	(27,250)
TOTAL COMPREHENSIVE PLANNING	756,573	899,372	-15.88%	(142,799)
LAW ENFORCEMENT				
Salaries	1,373,561	1,348,261	1.88%	25,300
Employee Benefits	580,445	544,855	6.53%	35,590
Professional Fees	25,500	35,500	-28.17%	(10,000)
Operating Expenses	657,360	664,170	-1.03%	(6,810)
Capital Outlay	110,000	51,500	113.59%	58,500
TOTAL LAW ENFORCEMENT	2,746,866	2,644,286	3.88%	102,580
PUBLIC WORKS				
Salaries	336,152	330,626	1.67%	5,528
Employee Benefits	100,615	98,525	2.12%	2,089
Operating Expenses	353,087	346,637	1.86%	6,450
Capital Outlay	216,000	150,000	44.00%	66,000
TOTAL PUBLIC WORKS	1,005,854	925,788	8.65%	80,066
GENERAL GOVERNMENT				
Insurance	190,500	185,500	2.70%	5,000
Bank Loan - Principal & Interest	0	0	0.00%	0
To Fund Balance (Town Reserves)	0	0	0.00%	0
Contingency	542,630	553,294	-1.93%	(10,664)
TOTAL GENERAL GOVERNMENT	733,130	738,794	-0.77%	(5,664)
TOTAL EXPENDITURES	$6,143,218	$6,108,296	0.57%	$34,922

1

GENERAL FUND REVENUES	FY 14-15 Final	TRANSFERS	REVISED	RECEIVED 6/30/15	PERCENT COLLECTED	*FY 15-16 Final*	PERCENT CHANGED
31100 PROPERTY TAX	***2,589,652***	0	2,589,652	2,534,210	97.86%	***2,666,509***	2.97%
(REVENUES BASED ON A 2.4290 MILLAGE RATE per $1,000 APPLIED TO $1,137,596,270 OF TAXABLE PROPERTY VALUE LESS 3.5% DISCOUNT.)							
(THIS MILLAGE RATE REPRESENTS THE ROLLED-BACK RATE AND A 0.00% TAX CHANGE.							
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	***375,000***	0	375,000	260,781	69.54%	***382,000***	1.87%
(10% - ELECTRICITY, METERED OR BOTTLED GAS, AND FUEL OIL)							
31430 WATER - UTILITY TAX	***125,000***	0	125,000	93,628	74.90%	***128,000***	2.40%
(10% - SEACOAST UTILITY AUTHORITY AND TOWN OF JUPITER WATER SERVICE)							
31510 COMMUNICATION SERV TAX	***350,177***	0	350,177	224,056	63.98%	***350,177***	0.00%
(TELECOMMUNICATIONS AND CABLE, ESTIMATED BY THE FLORIDA DEPARTMENT OF REVENUE, BASED ON POPULATION AND APPROVED RATE)							
31600 LOCAL BUSINESS TAX RECEIPTS	***59,000***	0	59,000	57,150	96.86%	***59,500***	0.85%
(TOWN BUSINESS LICENSE FEES)							
32200 BUILDING PERMITS	***850,000***	0	850,000	1,065,797	125.39%	***600,000***	-29.41%
(ESTIMATE BASED ON ACTIVITY: CORRESPONDING EXPENSE OF $300,000; 50% OF PERMIT REVENUE)							
32310 ELECTRICITY - FRANCHISE FEE	***0***	0	0	0	0.00%	***0***	0.00%
(NOT AN ADOPTED REVENUE SOURCE)							
32370 SOLID WASTE - FRANCHISE FEE	***57,000***	0	57,000	31,040	54.46%	***58,500***	2.63%
(10% FEE on RESIDENTIAL AND COMMERCIAL SERVICE THROUGH WASTE MANAGEMENT)							
32920 ZONING FEES	***15,000***	0	15,000	19,930	132.87%	***16,000***	6.67%
(FEES FOR P&Z RELATED ZONING CHANGES, SPECIAL EXCEPTIONS, SITE PLAN REVIEWS, EVENTS, ETC.)							
32925 P&Z SITE PLAN PROCESS	***5,000***	0	5,000	0	0.00%	***5,000***	0.00%
(FEES CHARGED TO RECOUP ADDITIONAL COSTS TO REVIEW PROPOSED DEVELOPMENTS, ETC.)							
33000 GRANTS	***80,000***	0	80,000	36,292	45.37%	***160,000***	100.00%
(FLA.RECREATION DEVELOPMENTASSISTANCE(FRDAP):$50,000-Gazebo; $50,000-Kagan Park; $50,000 Dunewalk; PBC RADIO-$5,000, FMIT SAFETY-$5,000)							
33512 STATE REVENUE SHARING	***77,201***	0	77,201	55,302	71.63%	***81,460***	5.52%
(ANNUALLY ESTIMATED BY THE FLORIDA DEPARTMENT OF REVENUE BASED ON ECONOMIC ACTIVITY AND POPULATION.)							
33514 MOBILE HOME LICENSES	***1,000***	0	1,000	552	55.20%	***1,000***	0.00%
(SHARE OF LICENSES PAID DIRECTLY TO THE STATE AND FORWARDED TO THE TOWN)							
33515 ALCOHOLIC BEVERAGE LIC.	***6,200***	0	6,200	4,582	73.90%	***6,200***	0.00%
(SHARE OF LICENSES PAID DIRECTLY TO THE STATE AND FORWARDED TO THE TOWN)							

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

GENERAL FUND REVENUES	*FY 14-15 Final*	TRANSFERS	REVISED	RECEIVED 6/30/15	PERCENT COLLECTED	*FY 15-16 Final*	PERCENT CHANGED
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%**	***6,143,218***	**0.57%**

LEGISLATIVE FUND/DEPARTMENT #01511	*FY 14-15* *Final*	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	*FY 15-16* *Final*	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%	***10,000***	11.11%
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***	0	100	0	0.00%	***100***	0.00%
DEPARTMENT TOTALS	***29,039***	**0**	**29,039**	**19,093**	**65.75%**	***30,039***	**3.44%**

FINANCE & ADMINISTRATION FUND/DEPARTMENT #01513	*FY 14-15* *Final*	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	*FY 15-16* *Final*	PERCENT CHANGED
12000 PAYROLL							
Town Manager	***149,772***	0	149,772			***149,772***	0.00%
Finance Director	***114,279***	0	114,279			***114,851***	0.50%
Town Clerk	***71,569***	0	71,569			***73,365***	2.51%
Projects Coordinator	***83,383***	0	83,383			***85,476***	2.51%
Finance Technician	***46,465***	0	46,465			***41,266***	-11.19%
Administrative Secretary	***38,017***	0	38,017			***39,512***	3.93%
OTHER PAYROLL EXPENSES							
Merit Adjustment	***10,070***	0	10,070			***10,085***	100.15%
Overtime	***2,000***	0	2,000			***2,000***	0.00%
Estimated Personal Leave Payout	***14,345***	0	14,345			***14,376***	0.22%
SUBTOTAL-SALARIES	**529,901**	0	529,901	366,246	69.12%	**530,703**	0.15%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED.)	***38,537***	0	38,537	24,931	64.69%	***38,599***	0.16%
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%	***57,817***	0.67%
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%	***1,350***	5.06%
SUBTOTAL-EMPLOYEE BENEFITS	**151,672**	0	151,672	100,852	66.49%	**153,558**	1.24%
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%	***18,444***	0.00%
SUBTOTAL-PROFESSIONAL FEES	**52,444**	0	52,444	38,612	73.63%	**52,444**	0.00%
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	*FY 14-15* *Final*	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	*FY 15-16* *Final*	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%	***6,800***	4.62%
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	*FY 14-15* *Final*	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	*FY 15-16* *Final*	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%	***7,250***	0.00%
57200 EMPLOYEE ASSIST PROGRAM (CENTER FOR FAMILY SERVICES, COUNSELING, ETC.)	***1,950***	0	1,950	422	21.64%	***1,950***	0.00%
SUBTOTAL-OPERATING EXPENSES	**132,000**	0	132,000	85,812	65.01%	**129,050**	-2.23%
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%**	***870,756***	**-0.03%**

COMPREHENSIVE PLANNING FUND/DEPARTMENT #01515	*FY 14-15* *Final*	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	*FY 15-16* *Final*	PERCENT CHANGED
12000 PAYROLL							
Planning & Zoning Director	***85,841***	0	85,841			***87,996***	2.51%
Planning Technician	***42,088***	0	42,088			***43,042***	2.27%
Permit/License Coordinator	***52,332***	0	52,332			***53,084***	1.44%
PT - Code Compliance Officer	***48,994***	0	48,994			***50,224***	2.51%
PT - Receptionist	***16,790***	0	16,790			***16,724***	-0.39%
OTHER PAYROLL EXPENSES							
Merit Adjustment	***4,921***	0	4,921			***5,021***	2.04%
Overtime	***4,000***	0	4,000			***4,000***	0.00%
Estimated Personal Leave Payout	***5,494***	0	5,494			***2,735***	-50.22%
SUBTOTAL-SALARIES	**260,459**	0	260,459	180,284	69.22%	**262,826**	0.91%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED.)	***19,925***	0	19,925	13,300	66.75%	***20,106***	0.91%
22000 RETIREMENT CONTRIBUTION (EMPLOYEE'S PENSION PLAN - JUNO BEACH DEFINED CONTRIBUTION)	***15,058***	0	15,058	10,754	71.42%	***15,366***	2.04%
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%	***5,400***	5.88%
SUBTOTAL-EMPLOYEE BENEFITS	**81,163**	0	81,163	52,305	64.44%	**86,997**	7.19%
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 & PERMITING 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	*FY 14-15* *Final*	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	*FY 15-16* *Final*	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%
46800 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%**	***756,573***	**-15.88%**

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			***115,547***	2.51%
Major	***0***	0	0			***83,380***	100.00%
Lieutenant	***154,273***	0	154,273			***81,261***	-47.33%
Sergeants - (4)	***268,519***	0	268,519			***271,909***	1.26%
Police Officers - (9)	***537,581***	0	537,581			***541,327***	0.70%
Administrative Secretary	***39,359***	0	39,359			***40,347***	2.51%
Police Records Specialist	***38,017***	0	38,017			***38,972***	2.51%
OTHER PAYROLL EXPENSES							
Xtra Duty	**20,000**	0	20,000			**20,000**	0.00%
Merit Adjustment	**6,887**	0	6,887			**7,190**	4.40%
Overtime	**55,000**	0	55,000			**55,000**	0.00%
Estimated Personal Leave Payout	**20,848**	0	20,848			**23,568**	13.05%
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%	**1,373,581**	1.88%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED.)	***103,142***	0	103,142	69,836	67.71%	***105,077***	1.88%
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%	***286,801***	13.07%
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%	***40,000***	1.27%
SUBTOTAL-EMPLOYEE BENEFITS	***544,855***	0	544,855	359,539	65.99%	***580,445***	6.53%
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	*FY 14-15* *Final*	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	*FY 15-16* *Final*	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%**	***2,746,866***	**3.88%**

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			***89,898***	4.05%
Public Works Supervisor	***65,427***	0	65,427			***65,427***	0.00%
Grounds Technician	***51,728***	0	51,728			***51,986***	0.50%
Maintenance Worker	***46,481***	0	46,481			***46,713***	0.50%
Maintenance Worker	***45,505***	0	45,505			***46,713***	2.66%
OTHER PAYROLL EXPENSES							
Merit Adjustment	**4,602**	0	4,602			**4,706**	2.26%
Overtime	**20,000**	0	20,000			**20,000**	0.00%
Estimated Personal Leave Payout	**10,481**	0	10,481			**10,708**	2.16%
SUBTOTAL-SALARIES	**330,626**	0	330,625	230,215	69.63%	**336,153**	1.67%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED.)	***25,293***	0	25,293	17,316	68.46%	***25,716***	1.67%
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%	***20,604***	0.65%
23000 INSURANCE BENEFITS (MEDICAL, DENTAL, SHORT AND LONG TERM DISABILITY, LIFE-AD&D AND VISION INSURANCE, INCLUDES FSA FUNDING.)	***40,962***	0	40,962	24,786	60.48%	***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%	***12,300***	4.24%
SUBTOTAL-EMPLOYEE BENEFITS	**98,525**	0	98,525	67,975	68.99%	**100,615**	2.12%
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 FUND/DEPARTMENT #01539	*FY 14-15* *Final*	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	*FY 15-16* *Final*	PERCENT 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%	***7,000***	0.00%

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%	***3,500***	0.00%
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%	**363,087**	1.86%
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%**	***1,005,854***	**8.65%**

GENERAL GOVERNMENT FUND/DEPARTMENT #01595	*FY 14-15* *Final*	TRANSFERS	REVISED	EXPENDED 6/30/15	PERCENT EXPENDED	*FY 15-16* *Final*	PERCENT CHANGED
23100 HEALTH INSURANCE (50% OF DEPENDENT MEDICAL AND DENTAL INSURANCE PREMIUMS)	***65,500***	0	65,500	37,481	57.22%	***65,500***	0.00%
45000 INSURANCE (GENERAL & LAW ENFORCEMENT LIABILITY, AUTO, BUILDING & CONTENTS, FLOOD, ETC.)	***120,000***	0	120,000	113,570	94.64%	***125,000***	4.17%
71000 BANK LOAN - PRINCIPAL	***0***	0	0	0	0.00%	***0***	0.00%
72000 BANK LOAN - INTEREST	***0***	0	0	0	0.00%	***0***	0.00%
99900 TO FUND BALANCE (TO SUPPLEMENT FUND BALANCE - TOWN RESERVES, NOT RECOMMENDED FOR THIS FISCAL YEAR)	***0***	0	0	0	0.00%	***0***	0.00%
99900 CONTINGENCY (FOR UNEXPECTED AND EMERGENCY NEEDS) (FUNDED FROM FUND BALANCE)	***553,294***	0	553,294	0	0.00%	***542,630***	-1.93%
DEPARTMENT TOTALS	**738,794**	0	738,794	151,051	20.45%	**733,130**	-0.77%
TOTAL EXPENDITURES	**6,108,296**	(0)	6,108,296	3,776,109	61.82%	**6,143,218**	0.57%

TOWN OF JUNO BEACH
APPROVED CONTRIBUTIONS FOR FISCAL YEAR 2015
AND CONTRIBUTION BUDGET and EXPENDITURE HISTORY

	FY 15	FY 14	FY 13	FY 12	FY 11	FY 10	FY 09	FY 08	FY 07	FY 06	FY 05
TOWN OF JUPITER - 4th OF JULY CELEBRATION	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750
HOLIDAY BOAT PARADE	250	250	250	250	250	250	250	500	500	500	500
STUDENT LEADERSHIP PROGRAM	0	0	0	0	0	0	0	200	200	200	200
LIGHTHOUSE CENTER FOR THE ARTS, INC.	0	0	0	0	0	0	0	350	350	350	350
NORTH PALM BEACH CHAMBER-BRANDING	1,000	0	0	0	0	0	0	0	0	0	0
FRIENDS OF THE ARTS	1,000	1,000	1,000	1,000	1,000	1,000	950	600	600	600	600
MARINELIFE CENTER	2,500	2,500	2,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
-SUMMER CAMP										1,000	3,000
-FLAGS POLES										3,956	
LOXAHATCHEE RIVER HISTORICAL SOCIETY											
-DONATION	0	0	0	250	250	250	250	250	250	250	250
-SPEAKER SERIES	0	0	0	0	0	0	500	500	500	500	500
LET US VOTE											
-INITIATIVE TO CHANGE PBC CHARTER								4,300			
PROJECT GRADUATION	400	400	400	400	400	400	400	500	500	500	500
-W.T. DWYER & JUPITER H.S.	400	400	400	400	400	400	400				
JUPITER H.S. BAND	0	0	0	0	0	0	0	0	0	300	300
YOUTH ORCHESTRA OF PBC, INC.	0	0	0	0	0	0	100	600	500		
BUSCH WILDLIFE SANCTUARY	500	500	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
SAFE HARBOR ANIMAL SANCTUARY	250	250	250	500	500	500					
SAFE HARBOR-Fund Raiser-From Council $100 each						500					
BETTIE BATES MEMORIAL GOLF											
COUNCILMEMBERS											
SEAT #1	0	0	0	0	0	200	300	0	600	500	500
SEAT #2	0	0	0	0	0	200	300	0	600	500	500
SEAT #3	0	0	0	0	0	200	300	300	600	500	500
SEAT #4	0	0	0	0	0	200	300	0	600	500	500
SEAT #5	0	0	0	0	300	200	300	300	600	500	500
North Palm Beach Cultural Alliance	100	100	100	100							
American Cancer Society-Relay for Life	100	100	100	100	100	100					
Other one-time Contributions	0	0	0	0	100	0	1,800	150	150	150	150
TOTAL	$ 7,250	$ 6,250	$ 6,250	$ 9,750	$10,050	$11,150	$12,900	$15,300	$13,300	$17,556	$15,600