



MEMORANDUM

Date: August 3, 2016
To: Joseph F. Lo Bello, CPA, Town Manager
From: Matthew Pazanski, Finance Director 
Re: Budget Discussion for August 10th Town Council Meeting

BACKGROUND

At the July 21st Town Council meeting, the Council approved setting the proposed (maximum) ad valorem millage tax rate for fiscal year 2016-2017 at 2.33 mills. This rate represents a 3.34% tax increase and is 4.07% less than last year's 2.4288 millage rate. The roll-back rate is 2.2547.

As noted in the 2016-2017 Proposed Annual Budget, staff has included an additional \$2,402 in the Contingency line item to balance the budget. This surplus will continue to change as budget line items become finalized and all expenses for next year are determined (i.e.: general and liability insurance premiums; contracts and agreements, and adjustments, if any, to state revenues; and as capital items are approved, etc.).

DISCUSSION:

The goal of the August 10th Town Council meeting is to review the 2016-2017 Proposed Annual Budget. This discussion is intended to provide an open dialogue to discuss any aspect of the proposed budget.

Remaining Budget Meeting Schedule

1. The first public hearing is scheduled for Wednesday, September 14th. At this meeting staff will present a new 2016-2017 Tentative Annual Budget and incorporate the Town Council's recommendations from the previous meetings as well as any additional outstanding revenue and expenditure items.
2. The final public hearing meeting is scheduled for Wednesday, September 28th. Staff will be prepared to review and discuss the budget at that meeting.

RECOMMENDATION:

Review and discuss the 2016-2017 Proposed Annual Budget with the Town Council and obtain input and consensus.



**2016-2017
PROPOSED
ANNUAL BUDGET**



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

TOWN COUNCIL

Jason S. Haselkorn.....Mayor
James R. Lyons.....Vice Mayor
Frank P. Fahy.....Vice Mayor Pro Tem
Ellen D. AndelCouncilmember
William J. Greene.....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 23, 2016	Senior Staff Meeting - Departmental Discussion and Capital Improvement Plan Review
June 22, 2016	Town Council Meeting - Budget Planning Session
July 15, 2016	Proposed Budget – First draft available
July 21, 2016	Town Council Meeting - Setting of proposed millage rate and first public hearing date
August 10, 2016	Town Council Meeting – Review/Modify Proposed Budget
August 24, 2016	Town Council Meeting – Review/Modify Proposed Budget (<u>meeting will be scheduled if necessary</u>)
September 14, 2016 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 28, 2016 Public Hearing	Town Council Meeting-Second reading Tentative 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 6th and 19st and for the Palm Beach County School Board July 27th and September 7th.)

PROPOSED BUDGET MESSAGE

I. INTRODUCTION

The Proposed 2016-2017 General Fund Budget is \$6,131,610. This amount is -0.03% or \$1,903 less than the 2015-2016 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 <u>2016-2017</u>	Final <u>2015-2016</u>	<u>Change</u>
Salary Costs	\$2,617,483	\$2,550,840	2.61%
Benefit Costs	960,855	930,925	3.22%
Operating Costs	1,683,870	1,815,748	-7.26%
Capital Items	367,000	336,000	9.23%
Debt Service	0	0	0.00%
Surplus	2,402	0	0.00%
<u>Contingency</u>	<u>500,000</u>	<u>500,000</u>	<u>0.00%</u>
Total Proposed Expenditures	<u>\$6,131,610</u>	<u>\$6,133,513</u>	<u>-0.03%</u>

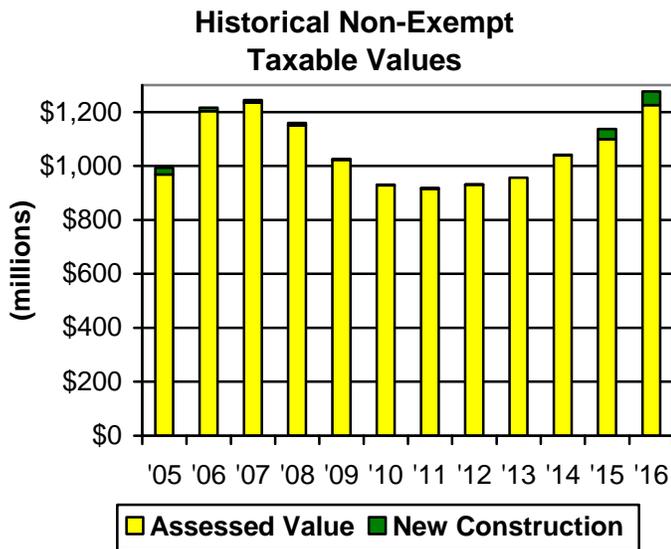
The Proposed 2016-2017 General Fund Budget is balanced. Staff has included an additional \$2,402 in the Surplus line above to provide a current balanced budget. The availability of these funds may change as budget line items (expenditures and revenues) become finalized and as all bids for next year's services are awarded. (i.e.: insurances, contracts, etc.).

Staff recommends setting the general fund budget's Proposed Ad Valorem Millage Tax Rate for fiscal year 2016-2017 at 2.33 mills. This rate represents a 3.34% tax increase but is 4.07% less than last year's 2.4288 millage rate. The 2.33 proposed millage rate reflects the maximum rate that can be levied during the next fiscal year. This is the millage rate that is advertised on the Preliminary Tax Notice that is mailed to all property owners in Town.

Staff also recommends setting the first public hearing date as Wednesday, September 14, 2016 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 14th and 28th Town Council Meetings.

II. BUDGET HIGHLIGHTS



1. Ad Valorem Tax Base Information

The Town’s Certified Taxable Value for the 2016 tax roll (2016-2017 budget year) is \$1,275,841,355. The 2016 taxable value is projected to increase approximately \$138,241,370 or 12.1%; which includes an additional \$50,425,491 in new construction.

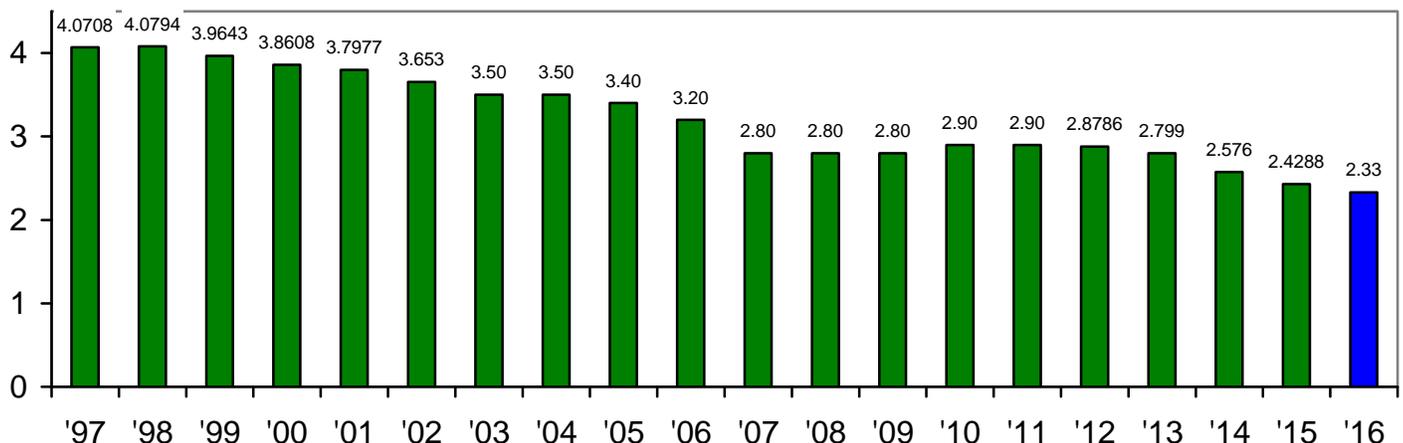
Ad Valorem taxes account for 51% of the total General Fund Revenues (excluding grants and non-revenue items such as reserves) in the current year’s budget.

2. Town’s Millage Rate Information The 2016 Proposed Ad Valorem Millage Tax Rate of 2.33 represents a 3.34% tax increase but is 4.07% less than last year’s 2.4288 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 Statutes. 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%.

Historical and Proposed Millage Rates per \$1,000 of Assessed Value



3. Projected Changes to Revenues

The total proposed revenues have decreased \$1,903 or -0.03% to \$6,131,610 and are summarized below:

<u>Revenues</u>	<u>Projected Change</u>	<u>Comments</u>
Ad Valorem Taxes	\$ 92,708	Projected from Proposed Millage Rate of 2.33
Ad Valorem Taxes	\$ 109,668	Projected from new construction
Utility Tax	\$ 26,000	Increase is projected based on Electric & Water Utility trends
Licenses and Permits	(\$ 197,500)	Projected decrease in Building Permit and Zoning activity
Intergovernmental	(\$ 51,379)	Decrease proposed from State of Florida Revenues based on current economic conditions, population estimates and CST refund; and PBC shared revenue
Fines and Forfeitures	(\$ 5,000)	Local Ordinance related revenue trends
Miscellaneous Revenue	\$ 7,500	Revenue based on historical trends
From Impact Fees	\$ 14,400	From Impact Fee Reserves to cover restricted expenditures
Non-Material Changes	\$ <u>1,700</u>	Net changes from other line items
Total	(\$ <u>1,903</u>)	Total Proposed Changes

4. Salaries

Proposed Salaries for all Town staff reflect a total increase of \$66,643 or 2.61% to \$2,617,483. Projected changes for next year are summarized below:

Payroll Adjustments-turnover, re-classification, leaves, etc.	\$ 2,105
Cost of living (per contract) – Town Manager – 0.9%	1,348
Cost of living – Union/Police Officers (1% Proposed Estimate)	8,448
Cost of living – Non-contracted staff – (1% Proposed Estimate)	12,108
Proposed Merit Increase – Union/Police Officers (Average of 2%)	13,506
Proposed Merit Increase – Other Staff– (Average of 2%)	<u>29,128</u>
Net Proposed Changes	<u>\$ 66,643</u>

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 Cost of Living Adjustment (COLA) of 1% for all Union/Police and non-contracted employees. This figure is based on the June 2016 Bureau of Labor Statistics Cost of Living information which is consistent with past practice. The May 2015 Bureau of Labor Statistics South Group COLA data that is used pursuant to the Town Manager’s contract resulted in a 0.9% COLA adjustment this year. Merit increases would be based on performance evaluations and is proposed at an average of 2% for all employees.

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 \$29,930 or 3.22% to \$960,855. The projected changes are summarized below:

<u>Expenses</u>	<u>Recommend Change</u>	<u>Comments</u>
Social Security/Medicare Tax	\$ 5,098	Based on proposed payroll changes
Pension Contributions	17,249	Based on proposed payroll changes & FRS increase
Health Insurance	7,583	Projected increase based on market, legislation and employee participation
Workers Compensation	<u>\$ 0</u>	No Projected change, rates are due mid-August
Total	<u>\$ 29,930</u>	Proposed Changes

Proposed payroll taxes (Social Security and Medicare Tax- Federal Insurance Contributions Act (FICA)) are associated with proposed cost of living and merit increases.

The Town’s employee pension contributions 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). Increase is also associated with the proposed payroll 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. Rates are additionally subjected to legislation 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. Annually staff performs a thorough review of options available for medical, dental, vision, long and short term

disability and life insurance. Generally the Town’s insurance premiums see minor overall changes based on the efforts of a comprehensive analysis and review of the benefits provided, alternative coverages and funding options. 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 \$7,583. 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 current year expense costs.

6. Operating Expenses

Proposed Operating Expenses have decreased a total of \$131,878 or -7.26% to \$1,683,870. 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:

<u>Expenses</u>	<u>Proposed Budget</u>	<u>Comments</u>
Safe Streets Program	\$ 310,000	Fixed monthly fee (\$4,250) for six (6) Red-Light approaches plus second notice mailings, Corresponding \$310,000 revenue item.
Building Services	\$ 200,000	Building/Permit Service, contract pays 50% of revenue, Corresponding \$400,000 revenue item.
Insurance	\$ 194,000	General & Law Enforcement Liability, Auto, Property, Windstorm and Dependent Health
Professional Fees	\$ 133,556	Attorney, Auditors, Engineering and Consulting; includes goal setting meeting
Dispatch Services	\$ 101,727	Payment to Palm Beach Gardens for services
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
Computer Support	\$ 57,200	Maintenance, support, email, equipment, supplies, etc.
Landscape Contract	\$ 57,000	Contract for maintenance of Town Center, Mercury Road, US 1, Donald Ross Road, Ocean Drive-North

Fuel	\$ 56,250	Based on market conditions
Vehicle/Equipment Repair & Maintenance	\$ 52,000	Cars, trucks, mowers, tractors, radars, cameras, radar calibration (mandated), other equip.; includes maintenance, repair, tires, etc.
Other Current Charges	\$ 42,500	Historical miscellaneous needs
Service Contracts	\$ 41,450	Computer software, hardware, office machines, buildings, lake, elevator, fire alarm
Amenity Maintenance	\$ 37,500	Repair and maintenance-landscape, sidewalks, dune walkovers, etc., includes waste disposal, rental equipment and bench, tree, brick donations
Training	\$ 36,000	Tuitions, conferences, meetings, certifications, firearms-high liability training
Communications	\$ 31,800	Phone system, internet, air-cards, cell phones
Travel and Per diem	\$ 29,850	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	\$ 18,700	Roads, cleaning, welding, evidence, small equipment, incident mgmt, crime prevention, etc.
Building Maintenance	\$ 17,500	Painting, plumbing, electrical, a/c, cleaning, etc.
Uniforms	\$ 16,500	Police and Public Works
Promotional	\$ 15,500	5 Events, bus trips, newsletters, etc.
Office/Copy	\$ 15,050	Office and copy machine supply expense, postage, printing, digitizing documents and building plans, books, publications, newspapers
Water/Sewer	\$ 10,500	Buildings, irrigation, dunewalk showers, etc.
Storm Water	\$ 10,000	Federally Mandated-National Pollutant Discharge Elimination System (NPDES)
Elections Expense	\$ 10,000	Supervisor of Elections cost sharing
Legal Notices	\$ 8,000	Legal Ads for Administration and P&Z as required

Contributions	\$ 6,000	Council designated and approved annually
Other Items	\$ <u>8,200</u>	Includes recording fees, ordinance codification, accessories-for sale, employee assistance, pre-employment testing, Police accreditation
Total	\$ <u>1,683,870</u>	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 \$31,000 or 9.23% to \$367,000.

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:

<u>Proposed Capital Items:</u>	<u>From General Fund</u>	<u>From Grant</u>	<u>Total</u>
<u>Grants-</u> Florida Recreation Department Assistance Program (FRDAP)			
-Pelican Lake Gazebo Improvements (State Approved)		50,000	50,000
-Dune Walkover Improvements (State Approved)		50,000	50,000
-Kagan Park Improvements (State Approved)		50,000	50,000
-Police Vehicles (2 marked-replacements)	60,000		60,000
-Police Equipment (Cameras, radios, radar, etc.)	25,000		25,000
-Automatic License Plate Reader (<u>from Forfeiture</u>)	22,000		22,000
-Public Works Vehicle (replacement)	22,000		22,000
-Computer (PCs, Software, Equipment-as needed)	20,000		20,000
-Document management-copier/printer	15,000		15,000
-Steiner Mower/Tractor	15,000		15,000
-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
-Major Repairs, Equipment & Tools-Public Works	<u>8,000</u>		<u>8,000</u>
TOTAL PROPOSED CAPITAL ITEMS:	<u>\$217,000</u>	<u>\$150,000</u>	<u>\$367,000</u>

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 3rd.

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 2016-2017**

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

<u>Capital Improvement Projects:</u>	<u>Priority</u>	<u>Est. Cost</u>
___ Drainage Improvements Zenith Lane/Jupiter Lane	Med	\$ 60,600
___ Drainage Improvements Juno Ocean Walk	Med	\$ 22,900

<u>Capital Equipment and Other Items</u>	<u>Priority</u>	<u>Est. Cost</u>
___ Building Permit Self-Service Management System	Med	\$ 25,000-40,000

**TOWN OF JUNO BEACH
5 YEAR CAPITAL IMPROVEMENT SCHEDULE
FISCAL YEARS 2017-2021**

DESCRIPTION	2016/2017 UNFUNDED	Rank	FY 2017/2018 UNFUNDED	Rank	FY 2018/2019 UNFUNDED	Rank	FY 2019/2020 UNFUNDED	Rank	FY 2020/2021 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											0
Document Mgmt. Print, Scan, Fax	15,000	2									15,000
TOTAL:	20,000		5,000		5,000		5,000		5,000		40,000
PLANNING AND ZONING											
Computer Equipment-Desktops	5,000	1	7,500	1	5,000	1	5,000	1	5,000	1	27,500
Vehicle											0
Building Permit Self Service Mgmt System			25,000	2							25,000
TOTAL:	5,000		32,500		5,000		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	30,000	1	60,000	1	30,000	1	60,000	1	240,000
Equipment-Radios, Radars, Cameras, Tasers, Etc.	25,000	1	10,000	1	25,000	1	10,000	1	25,000	1	95,000
Equipment-ATV, Bikes, Etc.					2,500	3	2,500	3	2,500	3	7,500
Furniture and Fixtures											0
TOTAL:	127,000		64,500		107,500		62,500		132,500		494,000
PUBLIC WORKS											
Computer Equipment-Desktops			1,500	2			1,500	2			3,000
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	6,000	1	6,000	1	6,000	1	6,000	1	30,000
Heavy Equipment-Tractor, Mowers, Etc	15,000	2							15,000	1	30,000
Fuel Pump System, Generator Transfer Switch											0
Emergency Pump - 50 HP					25,000	2					25,000
Vehicles	22,000	2	22,000	2							44,000
TOTAL:	45,000		31,500		33,000		9,500		23,000		142,000
GENERAL FUND DEPARTMENT TOTALS:	197,000		133,500		150,500		82,000		165,500		728,500
CAPITAL IMPROVEMENT AND CAPITAL PROJECTS											
Town Center-Restoration/Upkeep	10,000	1	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-Royal Palm Up-Lighting					35,000	3					35,000
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 IMPROVEMENT & PROJECTS TOTAL:	170,000		42,500	9	52,500	7	42,500	9	17,500		325,000
STORMWATER UTILITY-NPDES											
DRAINAGE IMPROVEMENTS-Right of Way			5,000	2	5,000	2					10,000
DRAINAGE-Zenith/Jupiter Lane							60,600	2			60,600
DRAINAGE-Juno Ocean Walk							25,000	2			25,000
											0
STORMWATER UTILITY TOTAL:	0		5,000		5,000		85,600		0		95,600
GRAND TOTAL:	367,000		181,000		208,000		210,100		183,000		1,149,100

* Waiting for Grant approval Priority Ranking: 1 High 2 Medium 3 Low

**TOWN OF JUNO BEACH
PROPOSED ANNUAL BUDGET
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2017**

GENERAL FUND

	FISCAL YEAR <u>2016-2017</u>	FISCAL YEAR <u>2015-2016</u>	PERCENT <u>CHANGED</u>	AMOUNT <u>CHANGED</u>
<u>REVENUES</u>				
Ad Valorem Taxes	\$2,873,665	\$2,671,289	7.58%	\$202,376
Sales and Use Taxes	55,657	53,724	3.60%	1,933
Franchise Fees	60,000	58,500	2.56%	1,500
Utility Taxes	811,608	845,192	-3.97%	(33,584)
Licenses and Permits	460,000	659,500	-30.25%	(199,500)
Grants	160,000	160,000	0.00%	0
Intergovernmental Revenue	375,493	369,421	1.64%	6,072
Charges for Services	24,000	21,600	11.11%	2,400
Fines and Forfeitures	342,750	347,750	-1.44%	(5,000)
Investment Earnings	50,000	50,000	0.00%	0
Miscellaneous	165,537	158,037	4.75%	7,500
Non-Revenues - From Fund Balance	675,000	675,000	0.00%	0
From Impact Fees Collected	55,900	41,500	0.00%	14,400
From Forfeiture Fund-Reserves	22,000	22,000	0.00%	0
From Capital Projects-Reserves	0	0	0.00%	0
From Contributions-Reserves	0	0	0.00%	0
TOTAL REVENUES	<u>\$6,131,610</u>	<u>\$6,133,513</u>	<u>-0.03%</u>	<u>(\$1,903)</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>13,100</u>	<u>0.00%</u>	<u>0</u>

TOTAL LEGISLATIVE 30,539 30,539 0.00% 0

FINANCE & ADMINISTRATION

Salaries	537,713	526,683	2.09%	11,029
Employee Benefits	156,954	152,943	2.62%	4,012
Professional Fees	51,056	52,501	-2.75%	(1,445)
Operating Expenses	124,550	126,950	-1.89%	(2,400)
Capital Outlay	<u>20,000</u>	<u>5,000</u>	<u>300.00%</u>	<u>15,000</u>

TOTAL FINANCE & ADMINISTRATION 890,273 864,077 3.03% 26,196

**TOWN OF JUNO BEACH
PROPOSED ANNUAL BUDGET
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2017**

	FISCAL YEAR <u>2016-2017</u>	FISCAL YEAR <u>2015-2016</u>	PERCENT <u>CHANGED</u>	AMOUNT <u>CHANGED</u>
<u>COMPREHENSIVE PLANNING</u>				
Salaries	277,235	261,864	5.87%	15,371
Employee Benefits	89,982	86,566	3.95%	3,416
Professional Fees	59,000	64,000	-7.81%	(5,000)
Operating Expenses	236,950	337,750	-29.84%	(100,800)
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>0.00%</u>	<u>0</u>
TOTAL COMPREHENSIVE PLANNING	668,167	755,180	-11.52%	(87,013)
<u>LAW ENFORCEMENT</u>				
Salaries	1,436,263	1,406,892	2.09%	29,371
Employee Benefits	609,633	589,892	3.35%	19,741
Professional Fees	20,500	25,500	-19.61%	(5,000)
Operating Expenses	641,427	657,360	-2.42%	(15,933)
Capital Outlay	<u>127,000</u>	<u>110,000</u>	<u>15.45%</u>	<u>17,000</u>
TOTAL LAW ENFORCEMENT	2,834,823	2,789,644	1.62%	45,179
<u>PUBLIC WORKS</u>				
Salaries	350,072	339,201	3.20%	10,872
Employee Benefits	103,047	100,285	2.75%	2,762
Operating Expenses	343,287	352,087	-2.50%	(8,800)
Capital Outlay	<u>215,000</u>	<u>216,000</u>	<u>-0.46%</u>	<u>(1,000)</u>
TOTAL PUBLIC WORKS	1,011,406	1,007,573	0.38%	3,833
<u>GENERAL GOVERNMENT</u>				
Insurance	194,000	186,500	4.02%	7,500
Bank Loan - Principal & Interest	0	0	0.00%	0
To Fund Balance (Town Reserves)	0	0	0.00%	0
Contingency	<u>502,402</u>	<u>500,000</u>	<u>0.48%</u>	<u>2,402</u>
TOTAL GENERAL GOVERNMENT	<u>696,402</u>	<u>686,500</u>	<u>1.44%</u>	<u>9,902</u>
TOTAL EXPENDITURES	<u>\$6,131,610</u>	<u>\$6,133,513</u>	<u>-0.03%</u>	<u>(\$1,903)</u>

GENERAL FUND REVENUES

	FY 15-16 Final	TRANSFERS	REVISED	RECEIVED 6/30/16	PERCENT COLLECTED	FY 16-17 Proposed	PERCENT CHANGED
31100 PROPERTY TAX <i>(REVENUES BASED ON A 2.33 MILLAGE RATE per \$1,000 APPLIED TO \$1,275,841,355 OF TAXABLE PROPERTY VALUE LESS 3.5% DISCOUNT) (THIS MILLAGE RATE REPRESENTS A 3.34% TAX INCREASE AND A 4.07% RATE DECREASE COMPARED TO THE PRIOR YEAR'S 2.4288)</i>	2,666,289	0	2,666,289	2,618,275	98.20%	2,868,665	7.59%
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	4,395	175.80%	2,500	0.00%
31241 LOCAL OPTION GAS TAX	53,724	0	53,724	35,758	66.56%	55,657	3.60%
31410 UTILITY TAX (10% - ELECTRICITY, METERED OR BOTTLED GAS, AND FUEL OIL)	385,000	0	385,000	270,963	70.38%	400,000	3.90%
31430 WATER - UTILITY TAX (10% - SEACOAST UTILITY AUTHORITY AND TOWN OF JUPITER WATER SERVICE)	129,000	0	129,000	99,192	76.89%	140,000	8.53%
31510 COMMUNICATION SERV TAX (TELECOMMUNICATIONS AND CABLE, ESTIMATED BY THE FLORIDA DEPARTMENT OF REVENUE, BASED ON POPULATION AND APPROVED RATE)	331,192	0	331,192	208,710	63.02%	271,608	-17.99%
31600 LOCAL BUSINESS TAX RECEIPTS (TOWN BUSINESS LICENSE FEES)	59,500	0	59,500	59,378	99.79%	60,000	0.84%
32200 BUILDING PERMITS (ESTIMATE BASED ON ACTIVITY: CORRESPONDING EXPENSE OF \$200,000; 50% OF PERMIT REVENUE)	600,000	0	600,000	464,094	77.35%	400,000	-33.33%
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)	58,500	0	58,500	31,218	53.36%	60,000	2.56%
32920 ZONING FEES (FEES FOR P&Z RELATED ZONING CHANGES, SPECIAL EXCEPTIONS, SITE PLAN REVIEWS, EVENTS, ETC.)	16,000	0	16,000	24,196	151.23%	19,000	18.75%
32925 P&Z SITE PLAN PROCESS (FEES CHARGED TO RECOUP ADDITIONAL COSTS TO REVIEW PROPOSED DEVELOPMENTS, ETC.)	3,000	0	3,000	0	0.00%	2,000	-33.33%
33000 GRANTS (FLA.RECREATION DEVELOPMENT ASSISTANCE(FRDAP);\$50,000-GAZEBO; \$50,000-KAGAN PARK; \$50,000 DUNEWALK; PBC RADIO-\$5,000, FMIT SAFETY-\$5,000)	160,000	0	160,000	7,639	4.77%	160,000	0.00%
33512 STATE REVENUE SHARING (ANNUALLY ESTIMATED BY THE FLORIDA DEPARTMENT OF REVENUE BASED ON ECONOMIC ACTIVITY AND POPULATION)	81,460	0	81,460	59,480	73.02%	85,937	5.50%
33514 MOBILE HOME LICENSES (SHARE OF LICENSES PAID DIRECTLY TO THE STATE AND FORWARDED TO THE TOWN)	1,000	0	1,000	504	50.40%	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	4,658	75.13%	5,200	-16.13%

GENERAL FUND REVENUES	<i>FY 15-16</i> <i>Final</i>	TRANSFERS	REVISED	RECEIVED 6/30/16	PERCENT COLLECTED	<i>FY 16-17</i> <i>Proposed</i>	PERCENT CHANGED
33518 1/2 CENT SALES TAX (ANNUALLY ESTIMATED BY THE FLORIDA DEPARTMENT OF REVENUE BASED ON ECONOMIC ACTIVITY AND POPULATION)	261,361	0	261,361	174,888	66.91%	265,156	1.45%
33540 MOTOR FUEL TAX REBATE (RECOUP OF SALES TAX PAID ON FUEL PURCHASES)	3,400	0	3,400	1,501	44.15%	3,200	-5.88%
33820 COUNTY BUSINESS TAX RECEIPTS (SHARE OF BUSINESS LICENSES PAID DIRECTLY TO PALM BEACH COUNTY AND FORWARDED TO THE TOWN)	9,000	0	9,000	2,088	23.20%	10,000	11.11%
33830 SOLID WASTE AUTHORITY (BASED ON REVENUES DERIVED FROM SWA RECYCLING PROGRAM)	7,000	0	7,000	1,491	21.30%	5,000	-28.57%
34000 CERTIF,COPY,RECORD SRCH	2,500	0	2,500	3,627	145.08%	2,900	16.00%
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	4,359	87.18%	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, \$5,000)	324,000	0	324,000	4,114	1.27%	319,000	-1.54%
35900 COURT FINES (BASED ON UNIFORM TRAFFIC CITATION (UTC) ACTIVITY AFTER STATE & COUNTY ALLOCATION; INCLUDES SAFE STREET UTC's)	20,000	0	20,000	8,306	41.53%	20,000	0.00%
35910 LAW ENFORCEMENT EDUCAT. (BASED ON TRAFFIC CITATION ACTIVITY AND DISTRIBUTION RECEIVED AFTER STATE & COUNTY ALLOCATION)	3,750	0	3,750	951	25.36%	3,750	0.00%
35999 LAW ENFORCEMENT FORFEITURES (BASED ON ACTIVITY AND DISTRIBUTION IF REQUIRED TO STATE & COUNTY)	0	0	0	300	0.00%	0	0.00%
36110 INVESTMENT EARNINGS (ESTIMATE BASED ON CURRENT AND PROJECTED INTEREST RATE ENVIRONMENT)	50,000	0	50,000	41,152	82.30%	50,000	0.00%
36311 SOLID WASTE ASSESSMENT (BASED ON CONTRACT WITH WASTE MANAGEMENT)	62,837	0	62,837	65,844	104.79%	62,837	0.00%
36321 IMPACT FEES - POLICE	0	0	0	646	0.00%	0	0.00%
36322 IMPACT FEES - GEN & ADM.	0	0	0	5,961	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	39,174	156.70%	25,000	0.00%
36900 MISCELLANEOUS REVENUE (RECOUPING OF POLICE & PUBLIC WORKS COSTS FOR OUTSIDE EVENTS AND OTHER HISTORICAL ACTIVITY)	42,500	0	42,500	58,033	136.55%	50,000	17.65%

GENERAL FUND REVENUES

	<i>FY 15-16</i>	TRANSFERS	REVISED	RECEIVED	PERCENT	<i>FY 16-17</i>	PERCENT
	<i>Final</i>			6/30/16	COLLECTED	<i>Proposed</i>	CHANGED
36900 INSURANCE REIMBURSEMENT (FROM CLAIMS, REFUNDS, RETURN OF PREMIUM)	0	0	0	35,823	0.00%	0	0.00%
36910 LICENSE PLATES & ACCESSORIES	500	0	500	10	2.00%	500	0.00%
36911 HISTORY BOOK SALES (PROPOSED BOOK SALES FROM "THE HISTORY OF JUNO BEACH")	200	0	200	108	54.00%	200	0.00%
36980 WATER IMPROVEMENT FEES (DERIVED FROM CONSTRUCTION ACTIVITY)	16,000	0	16,000	11,750	73.44%	16,000	0.00%
36981 SEWER IMPROVEMENT FEES (DERIVED FROM CONSTRUCTION ACTIVITY)	6,000	0	6,000	1,500	25.00%	6,000	0.00%
38903 FROM IMPACT - GEN & ADM (PAID FROM IMPACT FEE RESTRICTED RESERVES)	41,500	0	41,500	0	0.00%	50,000	20.48%
38904 FROM IMPACT FEES-POLICE (PAID FROM IMPACT FEE RESTRICTED RESERVES)	0	0	0	0	0.00%	5,900	0.00%
38905 FROM FORFEITURE FUND (PAID FROM FORFEITURE FUND RESTRICTED RESERVES FOR AUTOMATIC LICENSE PLATE READER)	22,000	0	22,000	0	0.00%	22,000	100.00%
38906 FROM CAPITAL PROJECTS (PAID FROM CAPITAL PROJECTS RESTRICTED RESERVES)	0	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)	675,000	0	675,000	0	0.00%	675,000	0.00%
TOTAL REVENUES	6,133,513	0	6,133,513	4,350,086	70.92%	6,131,610	-0.03%

LEGISLATIVE FUND/DEPARTMENT #01511	<i>FY 15-16 Final</i>	TRANSFERS	REVISED	EXPENDED 6/30/16	PERCENT EXPENDED	<i>FY 16-17 Proposed</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.)	10,500	0	10,500	399	3.80%	10,500	0.00%
49000 OTHER CURRENT CHARGES (MISC. EXPENSES, CHAMBER MEETINGS, LOCAL EVENTS, BUSINESS CARDS, SUPPLIES, ETC.)	2,500	0	2,500	1,525	61.00%	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	30,539	0	30,539	15,004	49.13%	30,539	0.00%

FINANCE & ADMINISTRATION FUND/DEPARTMENT #01513	FY 15-16 Final	TRANSFERS	REVISED	EXPENDED 6/30/16	PERCENT EXPENDED	FY 16-17 Proposed	PERCENT CHANGED
<u>12000 PAYROLL</u>							
Town Manager	149,772	0	149,772			151,120	0.90%
Finance Director	114,393	0	114,393			115,537	1.00%
Town Clerk	73,073	0	73,073			75,280	3.02%
Project Coordinator/Risk Manager	85,136	0	85,136			87,707	3.02%
Finance Technician	41,493	0	41,493			42,925	3.45%
Administrative Secretary	36,457	0	36,457			38,436	5.43%
<u>OTHER PAYROLL EXPENSES</u>							
Merit Adjustment	10,007	0	10,007			10,220	2.13%
Overtime	2,000	0	2,000			2,000	0.00%
Estimated Personal Leave Payout	14,351	0	14,351			14,487	0.94%
SUBTOTAL-SALARIES	526,683	0	526,683	382,481	72.62%	537,713	2.09%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED)	38,291	0	38,291	25,926	67.71%	39,135	2.20%
22000 RETIREMENT CONTRIBUTION (EMPLOYEE'S PENSION PLANS - FLORIDA RETIREMENT SYSTEM AND JUNO BEACH'S PENSION PLAN)	57,574	0	57,574	36,300	63.05%	59,339	3.07%
23000 INSURANCE BENEFITS (MEDICAL, DENTAL, SHORT AND LONG TERM DISABILITY, LIFE-AD&D AND VISION INSURANCE, INCLUDES FSA FUNDING)	55,793	0	55,793	33,530	60.10%	57,195	2.51%
24000 WORKERS' COMPENSATION (ESTIMATED AT START OF POLICY YEAR-ACTUAL COSTS DEPEND ON PAYROLL AND CLAIMS)	1,285	0	1,285	1,142	88.87%	1,285	0.00%
SUBTOTAL-EMPLOYEE BENEFITS	152,943	0	152,943	96,898	63.36%	156,954	2.62%
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	19,427	64.76%	30,000	0.00%
31300 CONSULTANTS (PROFESSIONAL SERVICES BASED ON HISTORICAL USAGE)	3,000	0	3,000	3,000	100.00%	1,000	-66.67%
32000 ACCOUNTING & AUDITING (ANNUAL AUDIT FEE)	18,501	0	18,501	18,501	100.00%	19,056	3.00%
SUBTOTAL-PROFESSIONAL FEES	52,501	0	52,501	40,928	77.96%	51,056	-2.75%
40000 TRAVEL & PER DIEM (RELATED EXPENSES FOR CONFERENCES, SEMINARS, MEETINGS, ETC.)	4,500	0	4,500	450	10.00%	4,500	0.00%
40100 MILEAGE (REIMBURSABLE USE OF PERSONAL VEHICLE FOR TOWN BUSINESS)	550	0	550	242	44.00%	550	0.00%

FINANCE & ADMINISTRATION FUND/DEPARTMENT #01513	<i>FY 15-16 Final</i>	TRANSFERS	REVISED	EXPENDED 6/30/16	PERCENT EXPENDED	<i>FY 16-17 Proposed</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)	6,900	0	6,900	4,225	61.23%	6,500	-5.80%
42000 POSTAGE & FREIGHT (FOR POSTAGE AND SHIPPING CHARGES)	2,000	0	2,000	552	27.60%	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)	16,500	0	16,500	11,478	69.56%	14,000	-15.15%
47000 PRINTING & BINDING (A/P CHECKS, CASH RECEIPTS, LETTERHEAD, ENVELOPES, MAILOUTS, ETC.)	1,000	0	1,000	361	36.10%	1,000	0.00%
47100 ORDINANCE CODIFICATION (PERIODIC CODIFICATION OF ORDINANCES FOR CODE BOOKS)	2,000	0	2,000	167	8.35%	2,000	0.00%
47200 NEWSLETTER (2 NEWSLETTERS-PRINTING, POSTAGE, AND LABELS, includes FLOOD INSURANCE & NPDES INSERTS)	5,000	0	5,000	4,540	90.80%	5,000	0.00%
48000 PROMOTIONAL ACTIVITIES (EVENTS, DEDICATIONS, ETC., ESTIMATE BASED ON HISTORICAL USAGE)	500	0	500	2,609	521.80%	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	6,545	87.27%	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	9,096	90.96%	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	309	3.09%	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.)	8,000	0	8,000	1,761	22.01%	8,000	0.00%
49600 MISSION: GOAL SETTING (PERIODIC GATHERING FOR COUNCIL AND TOWN MANAGER)	3,000	0	3,000	2,750	91.67%	3,000	0.00%

FINANCE & ADMINISTRATION FUND/DEPARTMENT #01513	<i>FY 15-16</i> <i>Final</i>	TRANSFERS	REVISED	EXPENDED 6/30/16	PERCENT EXPENDED	<i>FY 16-17</i> <i>Proposed</i>	PERCENT CHANGED
51000 OFFICE SUPPLIES (COMBINED EXPENDITURES FOR FINANCE, ADMINISTRATION, AND P&Z)	2,000	0	2,000	353	17.65%	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	11,425	71.41%	16,500	3.13%
54000 BOOKS & PUBLICATIONS (FOR RELATED PUBLICATIONS, SUBSCRIPTIONS AND PERIODICALS)	1,000	0	1,000	812	81.20%	1,000	0.00%
54100 TRAINING (REGISTRATION FOR CONFERENCES, SEMINARS AND MEETINGS; AND COLLEGE TUITION REIMBURSEMENT)	4,000	0	4,000	2,303	57.58%	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	8,985	74.88%	12,000	0.00%
57000 CONTRIBUTIONS (BASED ON HISTORICAL USAGE AND DESIGNATED BY TOWN COUNCIL)	6,000	0	6,000	3,150	52.50%	6,000	0.00%
57200 EMPLOYEE ASSIST PROGRAM (EMPLOYEE SUPPORT, GUIDANCE AND RESOURCES PROGRAM)	1,000	0	1,000	0	0.00%	1,000	0.00%
SUBTOTAL-OPERATING EXPENSES	126,950	0	126,950	76,388	60.17%	124,550	-1.89%
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	0	0.00%	5,000	0.00%
64200 COMPUTER AND EQUIPMENT (DOCUMENT MGMT. SYSTEM, PRINTER/SCAN/FAX, EQUIPMENT)	0	0	0	0	0.00%	15,000	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	0	0.00%	20,000	300.00%
DEPARTMENT TOTALS	864,077	0	864,077	596,695	69.06%	890,273	3.03%

COMPREHENSIVE PLANNING FUND/DEPARTMENT #01515	FY 15-16 Final	TRANSFERS	REVISED	EXPENDED 6/30/16	PERCENT EXPENDED	FY 16-17 Proposed	PERCENT CHANGED
12000 PAYROLL							
Planning & Zoning Director	87,646	0	87,646			90,293	3.02%
Principal Planner	0	0	0			53,204	0.00%
Planning Technician	42,871	0	42,871			0	0.00%
Permit/License Coordinator	52,873	0	52,873			53,402	1.00%
PT - Code Compliance Officer	50,024	0	50,024			51,535	3.02%
PT - Receptionist	16,724	0	16,724			16,980	1.53%
OTHER PAYROLL EXPENSES							
Merit Adjustment	5,003	0	5,003			5,308	6.11%
Overtime	4,000	0	4,000			4,000	0.00%
Estimated Personal Leave Payout	2,724	0	2,724			2,514	-7.71%
SUBTOTAL-SALARIES	261,864	0	261,864	193,233	73.79%	277,235	5.87%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED)	20,033	0	20,033	14,027	70.02%	21,209	5.87%
22000 RETIREMENT CONTRIBUTION (EMPLOYEE'S PENSION PLAN - JUNO BEACH DEFINED CONTRIBUTION)	15,308	0	15,308	5,484	35.82%	16,243	6.11%
23000 INSURANCE BENEFITS (MEDICAL, DENTAL, SHORT AND LONG TERM DISABILITY, LIFE-AD&D AND VISION INSURANCE, INCLUDES FSA FUNDING)	46,125	0	46,125	26,779	58.06%	47,430	2.83%
24000 WORKERS' COMPENSATION (ESTIMATED AT START OF POLICY YEAR-ACTUAL COSTS DEPEND ON PAYROLL AND CLAIMS)	5,100	0	5,100	4,532	88.86%	5,100	0.00%
SUBTOTAL-EMPLOYEE BENEFITS	86,566	0	86,566	50,822	58.71%	89,982	3.95%
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	8,946	29.82%	25,000	-16.67%
31200 TOWN ATTORNEY FEES (LEGAL CONSULTATION, ATTENDANCE AT TOWN COUNCIL MEETINGS, ETC.)(REDUCTION BASED ON CURRENT USAGE)	27,000	0	27,000	21,188	78.47%	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	30,134	47.08%	59,000	-7.81%
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 \$400,000 REVENUE ITEM)	300,000	0	300,000	188,343	62.78%	200,000	-33.33%
40000 TRAVEL & PER DIEM (RELATED EXPENSES FOR CONFERENCES, SEMINARS, MEETINGS, ETC.)	1,500	0	1,500	0	0.00%	1,500	0.00%
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 15-16</i> <i>Final</i>	TRANSFERS	REVISED	EXPENDED 6/30/16	PERCENT EXPENDED	<i>FY 16-17</i> <i>Proposed</i>	PERCENT CHANGED
41000 COMMUNICATION SERVICES (TELEPHONE LINES AND MAINTENANCE, CELLULAR PHONES, LONG DISTANCE, INTERNET ACCESS, COUNTY WI-MAX)	5,300	0	5,300	3,308	62.42%	5,000	-5.66%
42000 POSTAGE & FREIGHT (FOR POSTAGE AND SHIPPING CHARGES, BUSINESS TAX RECEIPT MAILINGS)	1,500	0	1,500	560	37.33%	1,500	0.00%
46000 REPAIR & MAINTENANCE (EQUIPMENT AND VEHICLE REPAIR AND MAINTENANCE ESTIMATE BASED ON HISTORICAL USAGE)	1,500	0	1,500	97	6.47%	1,500	0.00%
46600 SERVICE CONTRACTS (CONTRACTUAL SERVICE FOR COMPUTER SOFTWARE AND HARDWARE)	5,000	0	5,000	3,740	74.80%	5,000	0.00%
47000 PRINTING & BINDING (BUILDING PLAN REPRINTS, TOWN MAPS, LETTERHEAD, ENVELOPES, ETC., INCLUDES DIGITIZING FOR BUILDING PLANS)	1,500	0	1,500	1,805	120.33%	1,500	0.00%
49000 OTHER CURRENT CHARGES (MISC. MATERIALS AND SUPPLIES, OFFICE EQUIPMENT NEEDS, PHOTO PROCESSING, ETC.)	2,000	0	2,000	1,131	56.55%	2,000	0.00%
52200 FUEL (FOR DEPARTMENT VEHICLES, BASED ON CURRENT MARKET CONDITIONS and 87 OCTANE FUEL)	1,750	0	1,750	564	32.23%	1,250	-28.57%
52500 COMPUTER SUPPORT (FOR COMPUTER CONSULTING, \$8,100 & VARIOUS MAINTENANCE, SMALL EQUIPMENT, ETC.)	12,000	0	12,000	9,327	77.73%	12,000	0.00%
54000 BOOKS & PUBLICATIONS (FOR RELATED PUBLICATIONS, SUBSCRIPTIONS AND PERIODICALS)	200	0	200	75	37.50%	200	0.00%
54100 TRAINING (REGISTRATION FOR CONFERENCES, SEMINARS AND MEETINGS; AND COLLEGE TUITION REIMBURSEMENT)	4,500	0	4,500	2,002	44.49%	4,500	0.00%
54300 DUES (APA, FLOODPLAIN MGRS. ASSOC., NOTARY PUBLIC, ETC.)	750	0	750	140	18.67%	750	0.00%
SUBTOTAL-OPERATING EXPENSES	337,750	0	337,750	211,092	62.50%	236,950	-29.84%
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	0	0.00%	5,000	0.00%
64300 VEHICLE (PRIOR YEAR-REPLACE EXISTING FLEET VEHICLE)	0	0	0	0	0.00%	0	0.00%
SUBTOTAL-CAPITAL OUTLAY	5,000	0	5,000	0	0.00%	5,000	0.00%
DEPARTMENT TOTALS	755,180	0	755,180	485,281	64.26%	668,167	-11.52%

LAW ENFORCEMENT FUND/DEPARTMENT #01521	FY 15-16 Final	TRANSFERS	REVISED	EXPENDED 6/30/16	PERCENT EXPENDED	FY 16-17 Proposed	PERCENT CHANGED
12000 PAYROLL							
Police Chief	115,087	0	115,087			118,563	3.02%
Major	83,048	0	83,048			88,255	6.27%
Lieutenant	80,938	0	80,938			83,541	3.22%
Sergeants - (4)	287,406	0	287,406			304,844	6.07%
Police Officers - (9)	543,739	0	543,739			548,376	0.85%
Administrative Secretary	40,187	0	40,187			38,436	-4.36%
Police Records Specialist	38,816	0	38,816			40,065	3.22%
OTHER PAYROLL EXPENSES							
Xtra Duty	20,000	0	20,000			20,000	0.00%
Merit Adjustment	23,784	0	23,784			20,883	-12.20%
Overtime	55,000	0	55,000			55,000	0.00%
Estimated Personal Leave Payout	23,827	0	23,827			23,240	-2.46%
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	1,406,892	0	1,406,892	926,752	65.87%	1,436,263	2.09%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED)	107,627	0	107,627	70,007	65.05%	109,874	2.09%
22000 RETIREMENT CONTRIBUTION (EMPLOYEE'S PENSION PLANS - FLORIDA RETIREMENT SYSTEM AND JUNO BEACH'S PENSION PLAN)	294,198	0	294,198	190,433	64.73%	307,871	4.65%
23000 INSURANCE BENEFITS (MEDICAL, DENTAL, SHORT AND LONG TERM DISABILITY, LIFE-AD&D AND VISION INSURANCE, INCLUDES FSA FUNDING)	148,567	0	148,567	84,024	56.56%	152,388	2.57%
24000 WORKERS' COMPENSATION (ESTIMATED AT START OF POLICY YEAR-ACTUAL COSTS DEPEND ON PAYROLL AND CLAIMS)	39,500	0	39,500	35,097	88.85%	39,500	0.00%
SUBTOTAL-EMPLOYEE BENEFITS	589,892	0	589,892	379,561	64.34%	609,633	3.35%
31200 TOWN ATTORNEY FEES (LEGAL CONSULTATION FOR EMPLOYMENT, FORFEITURE, TRAFFIC, REDLIGHT HEARINGS, & RELATED ISSUES)	25,000	0	25,000	4,017	16.07%	20,000	-20.00%
31300 CONSULTANTS (PROFESSIONAL CONSULTING SERVICES, BASED ON HISTORICAL USAGE)	500	0	500	0	0.00%	500	0.00%
SUBTOTAL-PROFESSIONAL FEES	25,500	0	25,500	4,017	15.75%	20,500	-19.61%
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 ENFORCEMENT (ESTIMATED SAFE STREET EXPENSE FROM REVENUES GENERATED-6 APPROACHES/12 MONTHS @ \$4,250 EACH,INCLUDES 2nd NOTICE MAILING)	310,000	0	310,000	0	0.00%	310,000	0.00%
31700 MEDICAL/EMPLOYEES (PRE-EMPLOYMENT EXAM, DRUG SCREENING, TESTS, VACCINATIONS, ETC.)	2,000	0	2,000	1,966	98.30%	2,000	0.00%
40000 TRAVEL & PER DIEM (RELATED EXPENSES FOR CONFERENCES, SEMINARS, MEETINGS, ETC.)	7,000	0	7,000	3,571	51.01%	6,500	-7.14%

LAW ENFORCEMENT FUND/DEPARTMENT #01521	<i>FY 15-16</i> <i>Final</i>	TRANSFERS	REVISED	EXPENDED 6/30/16	PERCENT EXPENDED	<i>FY 16-17</i> <i>Proposed</i>	PERCENT CHANGED
41000 COMMUNICATION SERVICES (TELEPHONE LINES AND MAINTENANCE, CELLULAR PHONES, LONG DISTANCE, INTERNET ACCESS, COUNTY WI-MAX)	16,000	0	16,000	9,847	61.54%	15,000	-6.25%
41500 DISPATCH SERVICES (DISPATCH SERVICES PAID TO THE CITY OF PALM BEACH GARDENS)	88,160	0	88,160	66,120	75.00%	101,727	15.39%
42000 POSTAGE & FREIGHT (FOR POSTAGE AND SHIPPING CHARGES)	1,000	0	1,000	385	38.50%	1,000	0.00%
46000 REPAIR & MAINTENANCE (FOR VEHICLES, RADIOS, RADAR UNITS AND OTHER EQUIPMENT)	30,000	0	30,000	20,141	67.14%	30,000	0.00%
46300 MAINT-SPEEDOMETER CALIB. (STATE MANDATED TO BE PERFORMED EVERY 6 MONTHS)	1,500	0	1,500	276	18.40%	1,500	0.00%
46400 MAINT-SUPPLIES/TIRES (TIRES & RELATED REPAIRS FOR DEPARTMENT VEHICLES)	5,500	0	5,500	3,844	69.89%	5,500	0.00%
46600 SERVICE CONTRACTS (CONTRACTUAL SERVICES FOR OFFICE EQUIPMENT, SOFTWARE, CAD, RMS, RADIOS,) (CERTIFICATION OF RADAR UNITS, LAW ENFORCEMENT DATA EXCHANGE (LEX), ETC.)	17,000	0	17,000	13,131	77.24%	15,000	-11.76%
47000 PRINTING & BINDING (CITATIONS, FORMS, LETTERHEAD, ENVELOPES, BROCHURES, ETC.)	1,500	0	1,500	130	8.67%	1,500	0.00%
49000 OTHER CURRENT CHARGES (MISC. SUPPLIES, EQUIPMENT, BATTERIES, ETC.)	16,000	0	16,000	9,872	61.70%	16,000	0.00%
51000 OFFICE SUPPLIES (OFFICE AND PATROL OFFICER NEEDS ESTIMATE BASED ON HISTORICAL USAGE)	2,500	0	2,500	1,002	40.08%	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	1,748	58.27%	3,000	0.00%
52200 FUEL (FOR DEPARTMENT VEHICLES, BASED ON CURRENT MARKET CONDITIONS and 87 OCTANE FUEL)	72,000	0	72,000	23,610	32.79%	47,000	-34.72%
52300 MATERIALS & SUPPLIES (EVIDENCE BAGS, MACE, FINGERPRINTING SUPPLIES, BARRIER TAPE, ALCOHOL COLLECTION KITS, ETC.)	2,700	0	2,700	1,421	52.63%	2,700	0.00%
52400 UNIFORMS (SHIRTS, PANTS, VESTS, BELTS, BADGES/BARS, HOLSTERS, CUFF HOLDERS, HELMETS, ETC.)	15,000	0	15,000	6,899	45.99%	15,000	0.00%

LAW ENFORCEMENT FUND/DEPARTMENT #01521	<i>FY 15-16 Final</i>	TRANSFERS	REVISED	EXPENDED 6/30/16	PERCENT EXPENDED	<i>FY 16-17 Proposed</i>	PERCENT CHANGED
52500 COMPUTER SUPPORT (FOR COMPUTER CONSULTING, \$17,300 & VARIOUS MAINTENANCE, SMALL EQUIPMENT, WEB HOSTING AND SUPPLIES)	25,500	0	25,500	16,145	63.31%	25,500	0.00%
54000 BOOKS & PUBLICATIONS (FLORIDA STATE STATUTES, LAW PUBLICATIONS, CROSS REFERENCE STREET GUIDE, ETC.)	500	0	500	269	53.80%	500	0.00%
54100 TRAINING (CONFERENCES, SEMINARS, PLI, OFFICER TRAINING PROGRAMS, ETC. (TUITION REIMBURSEMENT \$10,000))	21,000	0	21,000	6,546	31.17%	20,000	-4.76%
54200 HIGH LIABILITY TRAINING (AMMUNITION, TARGETS, FIRING RANGE SUPPLIES, ETC.)	6,000	0	6,000	1,011	16.85%	6,000	0.00%
54300 DUES (INT'L, FLORIDA AND PBC-CHIEFS OF POLICE, FLA.-FBINAA, IALEFI, IALEP,PBC-CPOA,CALEA,RICI,MPSCC-\$9,650)	12,500	0	12,500	11,280	90.24%	12,500	0.00%
SUBTOTAL-OPERATING EXPENSES	657,360	0	657,360	199,214	30.31%	641,427	-2.42%
62700 TOWN CENTER (CAPITAL IMPROVEMENTS - 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)	10,000	0	10,000	4,744	47.44%	10,000	0.00%
64200 COMPUTER AND EQUIPMENT (SERVERS AND EQUIPMENT, ETC. AS MAY BE REQUIRED DURING THE YEAR)	10,000	0	10,000	0	0.00%	10,000	0.00%
64300 VEHICLES (2-REPLACEMENT PATROL VEHICLES, INCLUDES LIGHTS, CAGES, SET-UP, INSTALLATION)	60,000	0	60,000	50,393	0.00%	60,000	0.00%
64900 EQUIPMENT (RADIOS, RADARS, CAMERAS, ETC.-AUTOMATIC LICENSE PLATE READING SYSTEM-ROLLOVER-FORFEITURE)	30,000	0	30,000	18,283	60.94%	47,000	56.67%
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	110,000	0	110,000	73,420	66.75%	127,000	15.45%
DEPARTMENT TOTALS	2,789,644	0	2,789,644	1,582,964	56.74%	2,834,823	1.62%

PUBLIC WORKS FUND/DEPARTMENT #01539	FY 15-16 Final	TRANSFERS	REVISED	EXPENDED 6/30/16	PERCENT EXPENDED	FY 16-17 Proposed	PERCENT CHANGED
12000 PAYROLL							
Public Works Director	89,540	0	89,540			92,244	3.02%
Working Foreman	65,427	0	65,427			65,427	0.00%
Working Foreman	0	0	0			54,166	0.00%
Grounds Technician	51,779	0	51,779			52,297	1.00%
Maintenance Worker	46,527	0	46,527			46,993	1.00%
Maintenance Worker	46,527	0	46,527			0	0.00%
OTHER PAYROLL EXPENSES							
Merit Adjustment	8,734	0	8,734			6,223	-28.76%
Overtime	20,000	0	20,000			20,000	0.00%
Estimated Personal Leave Payout	10,665	0	10,665			12,722	19.29%
SUBTOTAL-SALARIES	339,201	0	339,202	242,530	71.50%	350,072	3.20%
21000 FICA TAXES (PERCENTAGE OF GROSS SALARIES AS FEDERALLY MANDATED)	25,949	0	25,949	18,286	70.47%	26,781	3.20%
22000 RETIREMENT CONTRIBUTION (EMPLOYEE'S PENSION PLANS - FLORIDA RETIREMENT SYSTEM AND JUNO BEACH'S PENSION PLAN)	20,541	0	20,541	12,230	59.54%	21,416	4.26%
23000 INSURANCE BENEFITS (MEDICAL, DENTAL, SHORT AND LONG TERM DISABILITY, LIFE-AD&D AND VISION INSURANCE, INCLUDES FSA FUNDING)	41,995	0	41,995	26,935	64.14%	43,050	2.51%
24000 WORKERS' COMPENSATION (ESTIMATED AT START OF POLICY YEAR - ACTUAL COSTS DEPEND ON PAYROLL AND CLAIMS)	11,800	0	11,800	10,485	88.86%	11,800	0.00%
SUBTOTAL-EMPLOYEE BENEFITS	100,285	0	100,285	67,936	67.74%	103,047	2.75%
34100 CONTRACT SERVICES-LAKE (CONTRACTED AMOUNT FOR TREATMENT OF PELICAN LAKE)	2,250	0	2,250	2,534	112.62%	2,250	0.00%
34200 CONTRACT SERVICES-BLDG. (FIRE ALARM, ELEVATOR, AND EXTERMINATING)	4,500	0	4,500	3,433	76.29%	4,700	4.44%
34300 LANDSCAPING MAINTENANCE (CONTRACT LABOR, IRRIGATION, FERTILIZER, MULCH, TRIMMING, RUST CONTROL, ETC.)	25,000	0	25,000	26,361	105.44%	25,000	0.00%
34400 CONTRACT - LANDSCAPING (CONTRACTED LANDSCAPING MAINTENANCE-U.S. HWY 1, DONALD ROSS RD, AND TOWN CENTER)	57,000	0	57,000	42,750	75.00%	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%	1,250	-16.67%
41000 COMMUNICATION SERVICES (TELEPHONE LINES AND MAINTENANCE, CELLULAR PHONES, LONG DISTANCE, INTERNET ACCESS, COUNTY WI-MAX)	5,300	0	5,300	3,882	73.25%	5,300	0.00%
43000 UTILITY SRV-ELECTRICITY (FOR TOWN CENTER AND MAINTENANCE BUILDINGS)	25,000	0	25,000	16,200	64.80%	25,000	0.00%

PUBLIC WORKS FUND/DEPARTMENT #01539	FY 15-16 Final	TRANSFERS	REVISED	EXPENDED 6/30/16	PERCENT EXPENDED	FY 16-17 Proposed	PERCENT CHANGED
43100 UTILITY SRV-ELECTRICITY (FOR STREET LIGHTS, PELICAN LAKE LIGHTS, FOUNTAINS, AND IRRIGATION PUMPS & TIMERS)	54,000	0	54,000	39,775	73.66%	54,000	0.00%
43300 UTILITY SRV-WATER/SEWER (FOR TOWN CENTER AND MAINTENANCE BUILDINGS)	3,000	0	3,000	2,191	73.03%	3,000	0.00%
43400 UTILITY SRV-WATER (DUNE SHOWERS AND IRRIGATION SYSTEMS THROUGHOUT TOWN)	7,500	0	7,500	5,385	71.80%	7,500	0.00%
43800 STORM WATER-NPDES (PROJECTED EXPENSE FOR FEDERAL MANDATE INCLUDING STREET SWEEPING, DISPOSAL, DOG BAGS, CONSULTING, NEWSLETTER, ETC.)	12,500	0	12,500	5,933	47.46%	10,000	-20.00%
43900 WASTE DISPOSAL (TOWN CENTER, MAINTENANCE AND BEACH DEBRIS DISPOSAL, ESTIMATE BASED ON HISTORICAL COSTS)	4,200	0	4,200	3,371	80.26%	4,000	-4.76%
44100 RENTALS & LEASES (PERIODIC RENTAL OF SPECIALTY EQUIPMENT, ESTIMATE BASED ON HISTORICAL USAGE)	2,000	0	2,000	256	12.80%	1,500	-25.00%
46000 REPAIR / MAINTENANCE (FOR DEPARTMENT VEHICLES, BACKHOE, MOWERS, AND OTHER EQUIPMENT)	11,500	0	11,500	14,202	123.50%	13,000	13.04%
46100 BUILDING MAINTENANCE (AIR CONDITIONERS, PAINTING, CARPET & FLOOR CLEANING, ELECTRICAL, PLUMBING & OTHER SERVICES)	17,500	0	17,500	13,727	78.44%	17,500	0.00%
46600 SERVICE CONTRACTS (GENERATOR, AIR CONDITIONERS, ETC. MAINTENANCE CONTRACTS AS NEEDED)	1,000	0	1,000	0	0.00%	500	-50.00%
48000 PROMOTIONAL ACTIVITIES (EVENTS & OTHER SUPPORT ACTIVITY, BASED ON HISTORICAL USAGE)	3,000	0	3,000	1,188	39.60%	2,500	-16.67%
49000 OTHER CURRENT CHARGES (MISC. HARDWARE ITEMS, TOOLS, LUMBER, BATTERIES, FILTERS, PARK MAINT. ITEMS, OFFICE NEEDS, ETC.)	12,000	0	12,000	6,885	57.38%	12,000	0.00%
49340 DONATION EXPENSES (PURCHASE OF BENCHES, TREES, AND PLAQUES FROM DONATED FUNDS)	2,000	0	2,000	2,985	0.00%	2,000	0.00%
49360 AMENITY IMPROVEMENTS (FOR LANDSCAPE MATERIALS AND REPLACEMENTS, DUNE WALKOVER AND SIDEWALK REPAIRS)	7,500	0	7,500	85	1.13%	5,000	-33.33%
49500 INCIDENT MANAGEMENT (EMERGENCY MANAGEMENT SUPPLIES)	2,500	0	2,500	1,067	42.68%	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	249	12.45%	2,000	0.00%
52200 FUEL (FOR DEPARTMENT VEHICLES, BASED ON CURRENT MARKET CONDITIONS and 87 OCTANE FUEL)	10,250	0	10,250	3,311	32.30%	8,000	-21.95%
52300 MATERIALS & SUPPLIES (PAPER PRODUCTS, GARBAGE BAGS, CLEANING SUPPLIES, WELDING SUPPLIES, LIGHT BULBS, ETC.)	6,500	0	6,500	1,599	24.60%	6,000	-7.69%

PUBLIC WORKS FUND/DEPARTMENT #01539	<i>FY 15-16</i> <i>Final</i>	TRANSFERS	REVISED	EXPENDED 6/30/16	PERCENT EXPENDED	<i>FY 16-17</i> <i>Proposed</i>	PERCENT CHANGED
52400 UNIFORMS (SHIRTS, PANTS, AND BOOTS)	1,500	0	1,500	999	66.60%	1,500	0.00%
52500 COMPUTER SUPPORT (FOR COMPUTER CONSULTING, \$2,700 & VARIOUS MAINTENANCE, SMALL EQUIPMENT, AND SUPPLIES)	3,500	0	3,500	2,338	66.80%	3,200	-8.57%
53000 ROAD MAINTS. & SUPPLIES (STREET NAME, DIRECTIONAL AND INFORMATION SIGNS AND SUPPLIES)	3,000	0	3,000	462	15.40%	2,500	-16.67%
54000 BOOKS & PUBLICATIONS (FOR RELATED PUBLICATIONS, SUBSCRIPTIONS AND PERIODICALS)	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	150	10.00%	1,500	0.00%
SUBTOTAL-OPERATING EXPENSES	352,087	0	352,087	243,209	69.08%	343,287	-2.50%
62700 TOWN CENTER (ONGOING CAPITAL RESTORATION AND REPAIR NEEDS)	10,000	0	10,000	5,875	100.00%	10,000	0.00%
63400 KAGAN PARK (FLORIDA RECREATION DEVELOPMENT ASSISTANCE PROGRAM GRANT-KAGAN PARK PLAYGROUND)	50,000	0	50,000	0	100.00%	50,000	0.00%
63500 LIGHTS, ELECTRIC, SIGNS, ROADS (CAPITAL RESTORATION AND REPAIR-LIGHTING, ELECTRICAL, SIGNS, ROADS, ETC.)	0	0	0	31,163	100.00%	0	0.00%
63600 AMENITY IMPROVEMENTS (CAPITAL RESTORATION AND REPAIR-HARDSCAPE, LANDSCAPE, IRRIGATION, ETC.)	10,000	0	10,000	4,553	100.00%	10,000	0.00%
63800 GAZEBO IMPROVEMENTS (FLORIDA RECREATION DEVELOPMENT ASSISTANCE PROGRAM GRANT-PELICAN LAKE GAZEBO RENOVATION)	50,000	0	50,000	1,710	0.00%	50,000	0.00%
63800 BEACH ACCESS PROJECTS (FLORIDA RECREATION DEVELOPMENT ASSISTANCE PROGRAM GRANT-DUNE WALKOVERS)	50,000	0	50,000	0	0.00%	50,000	0.00%
63900 STORMDRAINS (CAPITAL RESTORATION, REPAIR AND IMPROVEMENTS-STORMWATER/STORMDRAIN SYSTEMS)	0	0	0	19,072	100.00%	0	0.00%
64000 TOOLS & EQUIPMENT (CAPITAL ITEMS ABOVE THE \$1,000 GENERAL FIXED ASSET LEVEL)	2,000	0	2,000	0	0.00%	2,000	0.00%
64100 HEAVY EQUIPMENT (CAPITAL MACHINERY, EQUIPMENT & REPAIRS-\$6,000; STEINER KUBOTA LAWN TRACTOR-\$15,000)	24,000	0	24,000	7,546	31.44%	21,000	-12.50%
64200 COMPUTER AND EQUIPMENT (COMPUTER & SOFTWARE)	1,500	0	1,500	0	0.00%	0	0.00%
64300 MOTOR VEHICLES (REPLACEMENT OF EXISTING FLEET VEHICLE)	18,500	0	18,500	0	0.00%	22,000	18.92%
SUBTOTAL-CAPITAL OUTLAY	216,000	0	216,000	69,919	32.37%	215,000	-0.46%
DEPARTMENT TOTALS	1,007,573	0	1,007,573	623,594	61.89%	1,011,406	0.38%

GENERAL GOVERNMENT
FUND/DEPARTMENT #01595

	<i>FY 15-16</i>			EXPENDED	PERCENT	<i>FY 16-17</i>	PERCENT
	<i>Final</i>	TRANSFERS	REVISED	6/30/16	EXPENDED	<i>Proposed</i>	CHANGED
23100 HEALTH INSURANCE (50% OF DEPENDENT MEDICAL AND DENTAL INSURANCE PREMIUMS)	65,000	0	65,000	43,471	66.88%	65,000	0.00%
45000 INSURANCE (GENERAL & LAW ENFORCEMENT LIABILITY, AUTO, BUILDING & CONTENTS, FLOOD, ETC.)	121,500	0	121,500	123,755	101.86%	129,000	6.17%
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>500,000</u>	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>0.00%</u>	<u>502,402</u>	<u>0.48%</u>
DEPARTMENT TOTALS	686,500	0	686,500	167,226	24.36%	696,402	1.44%
TOTAL EXPENDITURES	6,133,513	(0)	6,133,513	3,470,764	56.59%	6,131,610	-0.03%