AGENDA
TOWN OF JUPITER
TOWN COUNCIL WORKSHOP
TOWN COUNCIL CHAMBERS
THURSDAY, JUNE 20, 2024
6:00 PM

Call to Order

ROLL CALL:

Mayor Jim Kuretski
Vice-Mayor Malise Sundstrom
Councilor Ron Delaney
Councilor Andy Fore
Councilor Cameron May
Town Manager Frank Kitzerow
Town Attorney Thomas J. Baird

If you would like to speak on any item, please submit a Comment Card.

CITIZEN COMMENTS

All Non-agenda items are limited to three (3) minutes. Anyone wishing to speak is asked to state his/her name and address for the record prior to addressing the Town Council. Council will not discuss these items this evening. **Any issues will be referred to Staff for investigation; a report will be forwarded to Council; and citizens will be contacted.**

1. Discussion of the Proposed Operating Budget for Fiscal Year 2025.

- Public Comments

ADJOURNMENT

Please visit our website at ***www.jupiter.fl.us*** for any additions or deletions to the agenda.

TOWN OF JUPITER

Discussion of the Proposed Operating Budget for Fiscal Year 2025

DATE	June 20, 2024
TO	Honorable Mayor and Members of Town Council
THRU	Frank Kitzerow, Town Manager
FROM	Scott Reynolds, Finance Director
SUBJECT	Discussion of the Proposed Operating Budget for Fiscal Year 2025

EXECUTIVE SUMMARY

Discussion of the Proposed Operating Budget for Fiscal Year 2025.

ANALYSIS

STRATEGIC PRIORITY

- Town Communication
- Organizational Excellence
- Fiscal Responsibility

ATTACHMENTS

1. FY2025 Operating Budget
2. FY2025 Jupiter Revenue Manual
3. FY2025 Proposed Operating Budget Presentation

FUNDING SOURCE

Proposed Operating Budget for Fiscal Year 2025.

For more information or copies of the attachments, please contact Scott Reynolds at Scottr@jupiter.fl.us or 561-741-2327.

Attachment 1

TOWN OF JUPITER
GENERAL FUND
SUMMARY OF PROPOSED BUDGET
FISCAL YEAR 2024 - 2025

REVENUES:	Actual 2022 - 2023	Adopted 2023 - 2024	Proposed 2024 - 2025
Taxes - Current Ad valorem	27,404,384	29,692,964	32,234,292
Taxes - Utility	5,990,872	5,855,049	6,205,747
Franchise fees	6,291,831	6,280,896	6,527,661
Taxes - Other	4,223,124	4,177,804	4,257,261
Licenses and permits	94,105	75,000	75,000
Intergovernmental	10,539,162	9,398,352	9,796,496
Charges for services	5,207,952	5,554,775	5,872,849
Solid Waste Collection Revenue	6,101,769	6,312,237	6,585,963
Fines and forfeitures	296,391	213,000	214,500
Interest	3,273,314	973,267	3,930,267
Miscellaneous	573,417	313,050	288,250
CRA Cost Reimbursement	749,996	765,911	686,883
CRA Loan Repayment	-	600,000	700,000
Fund Balance	-	750,000	-
TOTAL REVENUES	**$ 70,746,316**	**$ 70,962,305**	**$ 77,375,169**

EXPENDITURES:	Actual 2022 - 2023	Adopted 2023 - 2024	Proposed 2024 - 2025
Council	274,170	292,643	291,741
Town Manager	811,084	1,035,162	929,155
Town Clerk	552,238	594,038	819,191
Neighborhoods	334,607	485,703	432,765
Community Relations/Public Info	747,220	938,666	900,393
Finance	1,157,531	1,356,825	1,365,883
Town Attorney	359,439	450,000	450,000
Information Systems	3,157,149	3,789,844	3,942,880
Human Resources	898,380	1,058,129	1,154,100
Utilities and Operating Expenses	5,028,281	8,498,183	11,605,777
Solid Waste Collections	6,113,693	6,312,237	6,585,963
Planning and Zoning	1,917,290	2,398,015	2,606,779
Police	26,885,666	28,552,988	30,203,054
Code Compliance	696,764	890,591	970,424
Engineering	1,439,387	1,707,429	1,832,174
Public Works	4,577,941	5,688,395	5,950,578
Parks Maintenance	2,461,145	3,037,240	3,104,297
Recreation Services	3,171,554	3,876,217	4,230,015
Business Development	-	-	-
TOTAL EXPENDITURES	**$ 60,583,539**	**$ 70,962,305**	**$ 77,375,169**

TOWN OF JUPITER
BUDGET INFORMATION - REVENUES
FISCAL YEAR 2024 - 2025

FUND: **001 / General Fund**
Dept./Div: **Revenues**

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
31	**TAXES**					
311100	Ad Valorem Taxes-Current	24,020,102	24,367,224	27,404,384	29,692,964	32,234,292
311200	Ad Valorem Taxes-Delinquent	9,738	9,587	117,480	20,000	20,000
312410	Local Option Gas Tax	891,788	939,867	950,152	1,386,024	1,410,045
312420	New Local Option Gas Tax	406,090	428,550	432,177	-	-
314100	Util Serv Tax-Electricity	3,776,787	3,942,652	4,468,298	4,280,049	4,602,347
314300	Util Serv Tax-Water	1,177,014	1,175,314	1,305,703	1,355,000	1,379,000
314800	Util Serv Tax-Propane	233,599	238,502	216,870	220,000	224,400
315100	Communications Service Taxes	2,509,229	2,619,349	2,723,315	2,771,780	2,827,216
316000	Local Business Tax	451,041	-	-	-	-
316100	Local Business Tax-App Fee	4,285	-	-	-	-
316200	Local Business Tax-Penalty	75	-	-	-	-
	Subtotal	**33,479,747**	**33,721,045**	**37,618,379**	**39,725,817**	**42,697,300**
32	**LICENSES & PERMITS**					
322100	Bldg Permits-Engineering	117,733	86,105	94,105	75,000	75,000
323100	Franchise Fees-Electricity	4,591,956	5,255,081	5,971,127	5,910,896	6,150,261
323700	Franchise Fees-Solid Waste	241,155	283,594	320,704	370,000	377,400
	Subtotal	**4,950,844**	**5,624,780**	**6,385,936**	**6,355,896**	**6,602,661**
33	**INTERGOVERNMENTAL**					
331200	Fed Grant-Public Safety	60,910	17,393	-	-	-
331500	Fed Grant-Economic Envir/FEMA	3,523	-	19,413	-	-
334500	State Grant-Economic Env/SEMA	-	-	177,630	-	-
334501	State Grant-SEMA	-	-	-	-	-
335120	State Shared-Proceeds	2,133,411	2,709,407	2,782,698	2,574,717	2,708,150
335140	State Shared-Mobile Home Tax	1,411	1,381	1,313	1,500	1,400
335150	State Shared-Alcoholic Bev Tax	60,175	61,735	64,484	50,000	51,000
335180	State Shared-Half Cent Sale Tx	5,370,479	6,368,597	6,326,860	5,962,890	6,233,541
335450	State Shared-Motor Fuel Tax Rt	29,137	30,807	32,551	28,000	28,560
335900	State Shared-Police Pension Co	787,636	835,484	996,558	611,245	611,245
337160	Local Grant-NLC-CensusOutreach	-	-	-	-	-
338201	Shared Oth-PBC Business Tax Rc	135,428	129,514	132,944	130,000	132,600
338401	Shared Oth-PBC Road Impact Fee	37,109	44,655	4,710	40,000	30,000
338402	Shared Oth-SWA Recycling	11,235	39,435	-	-	-
	Subtotal	**8,630,455**	**10,238,408**	**10,539,162**	**9,398,352**	**9,796,496**
34	**CHARGES FOR SERVICE**					
341300	CFS-Admin Fees Code Enforce	7,600	11,107	5,826	10,000	10,000
341301	CFS-Admin TPA	6,500	5,500	6,500	6,000	6,000
341901	CFS-Filing Fee	-	2,539	467	-	-
341904	CFS-Record Search/Copying	4,255	2,563	4,960	5,000	5,000
341906	CFS-Tower Rental	178,574	186,755	195,323	204,295	213,693
341913	CFS-Spring Train Parking Fees	7,172	23,316	51,863	20,000	20,000
342100	CFS-Police Services	139,929	149,725	135,272	140,000	140,000
342101	CFS-PBC School Security	-	-	-	-	-
343317	CFS-Surcharge	1,127,656	1,138,313	1,249,361	1,298,000	1,341,000
343400	CFS-Garbage Fees	3,814,055	5,129,843	6,101,769	6,312,237	6,585,963
344901	CFS-Road Maintenance	88,648	38,516	38,516	10,000	10,000
344902	CFS-Sign Shop Services	177	500	1,505	500	500
344903	CFS-Highway Lighting Compensation	91,230	93,966	100,287	99,604	102,592
347201	CFS-Park Services	208	-	-	-	-
345902	CFS-Neighborhood Svs Class	-	-	-	-	-
347202	CFS-Program Activity Fees	49,901	76,646	111,155	115,000	120,000
347203	CFS-Athletic Fees	134,862	157,968	165,171	155,000	170,000
347204	CFS-Senior Activity Fee	1,225	12,941	10,667	20,000	15,000
347206	CFS-Camps/Schools Out	67,437	232,121	413,201	510,000	525,000
347207	CFS-Skate Park Revenues	82,565	69,673	60,035	70,000	65,000
347208	CFS-Skate Park Rental Revenue	-	-	6,200	-	2,500
347300	CFS-Recr/Art Committee Prg Fee	-	-	-	-	-
347400	CFS-Special Events	190	19,060	20,997	25,000	25,000
347401	CFS-Parks & Rec-Sponsorship	-	25,587	10,000	25,000	25,000
347404	CFS-Jubilee Business Fair	-	-	6,400	-	-
347405	CFS-Jubilee Food Vendor Fee	35	800	1,000	2,000	2,000
347491	CFS-Memorial Bricks	-	-	17,336	-	10,000
347501	CFS-Civic Center	50,763	77,343	78,759	75,000	75,000
347502	CFS-Community Center	5,470	18,502	14,889	20,000	20,000
347503	CFS-Old Town Hall	1,594	1,686	2,643	15,000	10,000

FUND: **001 / General Fund**
Dept./Div: **Revenues**

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
347901	CFS-Concession Sales	28,480	20,576	22,674	28,000	28,000
347903	CFS-Comm Center Admin Fee	720	1,549	800	2,000	3,000
349002	CFS-Plan Review Fees	178,234	96,058	125,833	110,000	112,000
349005	CFS-Engineering Review Fees	23,314	15,671	7,285	25,000	25,000
349190	Cost Allocation - CRA	811,769	743,928	749,996	765,911	686,883
349400	Cost Allocation-Water	1,259,560	1,304,970	1,528,157	1,651,798	1,794,513
349410	Cost Allocation-SW	181,341	181,439	198,205	223,599	234,189
349450	Cost Allocation-Building	478,921	484,120	599,802	671,610	745,146
349701	CFS-Dive Bar Parking Lease	13,000	15,461	16,863	17,369	17,716
	Subtotal	**8,835,387**	**10,338,740**	**12,059,717**	**12,632,923**	**13,145,695**
35	**FINES & FORFEITURES**					
351100	Court Fines	116,940	89,878	78,755	75,000	76,500
351500	Court Fines - Traffic $12.50	50,374	52,961	45,017	50,000	50,000
354000	Local Ordinance Violations	235,156	37,416	35,300	50,000	50,000
354002	Local Fines-Parking Tickets	13,721	32,036	26,376	20,000	20,000
354003	Local Fines-False Alarms	2,875	4,650	3,675	3,000	3,000
356010	State - Seized Tag	400	467	1,667	-	-
359100	Oth Fines-Federal Forfeits	33,021	30,257	105,601	15,000	15,000
	Subtotal	**452,487**	**247,665**	**296,391**	**213,000**	**214,500**
36	**MISCELLANEOUS**					
361101	Interest-Cash w/Broker Invest	151,675	283,818	852,575	400,000	600,000
361102	Interest-SBA	7,054	37,965	221,089	75,000	200,000
361106	Interest-Allspring	-	152,667	988,337	-	900,000
361106	Interest-WF Heritage Fund	4,113	-	844,307	150,000	-
361108	Interest-Bank Interest	33,559	118,503	133,021	200,000	2,000,000
361110	Interest-FLCLASS	3,413	21,267	-	60,000	150,000
361113	Interest-CRA Loan	123,267	108,267	93,267	78,267	60,267
361114	Interest-Economic Development	23,295	23,177	19,389	10,000	20,000
361124	Interest-Seacoast ICS Sweep	170	-	-	-	-
361125	Interest-Seacoast MM	-	-	-	-	-
361200	Interest-Palm Beach County	1,881	2,055	22,186	-	-
361300	Interest-Net Ch Fair Value Inv	87,774	(791,738)	271,208	-	-
361400	Interest-Gain/Loss Sale Invest	(223,595)	(13,367)	(172,064)	-	-
364000	Disposition of Fixed Assets	72,297	36,537	70,408	-	-
364999	Disp FA-Abandonment ROW	1,200	-	1,000	-	-
366100	Donations	-	750	23,100	-	-
366110	Donation-Parks & Recreation	-	-	-	-	-
366111	Donation-Jupiter Jubilee	-	15,647	-	18,000	18,000
366200	Donation-Art Committee	750	-	-	-	-
369340	Oth Rev-Insurance Reimburse	42,202	40,117	33,136	20,000	20,000
369900	Other Miscellaneous Revenue	26,733	103,935	183,847	50,000	25,000
369907	Oth Rev-Rebate Revenue	54,024	53,648	73,016	70,000	70,000
369920	Oth Rev-Credit Card Processing	1,775	2,050	2,375	-	-
369930	Oth Rev-Refund Prior Yr Exp	27,506	19,722	2,055	-	-
369935	Oth Rev-PD Derelict Vessel Reimbusement	-	-	15,000	-	-
369941	Oth Rev-Worker Comp Reimburse	28,742	1,820	18,230	-	-
369942	Oth Rev-Wellness Programs	40,000	40,000	40,000	40,000	35,000
369945	Oth Rev-Vehicle Fuel Reimburse	102,125	104,227	111,250	115,050	120,250
	Subtotal	**609,959**	**361,063**	**3,846,731**	**1,286,317**	**4,218,517**
38	**TRANSFERS**					
381150	Tfr Fr-Juvenile First Offender	-	-	-	-	-
381190	Tfr Fr-CRA	-	-		600,000	700,000
381220	Tfr Fr-Revenue/Sales Tax DS	-	-	-	-	-
	Subtotal	**-**	**-**	**-**	**600,000**	**700,000**
38	**NON-REVENUES**					
380000	Designated Fr Fund Balance	-	-	-	750,000	-
380020	Designated from Escrow Funds	-	-	-	-	-
384010	Debt Proceeds - GO Bond	3,380,000	-	-	-	-
	Subtotal	**3,380,000**	**-**	**-**	**750,000**	**-**
	TOTAL	**60,338,879**	**60,531,702**	**70,746,316**	**70,962,305**	**77,375,169**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND: **001 / General Fund**
Dept./Div: **Expenditures**

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	1,631,495	1,382,390	1,419,469	1,563,007	1,635,993
512000	Regular Salaries	19,593,042	20,306,458	21,705,994	23,703,754	24,704,733
512001	Inflation Subsidy	-	-	446,960	-	-
514000	Overtime	937,339	1,317,993	1,218,014	1,156,686	1,384,947
514001	Overtime - School Security	-	-	-	-	-
514010	Emergency Compensation	-	85,388	81,777	-	-
514020	Comp Time Paid	175,302	186,902	230,269	201,647	246,685
514030	Holiday Additional Compensation	245,874	248,325	355,148	346,000	385,567
515000	Special Pay	109,197	107,526	111,100	106,820	108,960
518100	Retirement - Council	11,100	11,100	11,100	11,100	11,100
	Subtotal	**22,703,349**	**23,646,083**	**25,579,831**	**27,089,014**	**28,477,985**
521000	FICA Taxes	1,604,458	1,719,043	1,845,272	1,936,729	2,036,921
522001	FRS	1,426,905	1,533,448	1,878,112	2,250,165	2,355,644
522002	Police Pension	2,658,586	2,624,553	2,149,157	2,545,419	3,084,325
522005	State Police Pension	787,636	835,484	996,558	611,245	611,245
523000	Life & Health Insurance	4,377,388	4,363,633	4,747,326	5,896,003	5,930,395
524000	Workers Comp Insurance	279,933	283,160	313,958	330,231	330,231
525000	Unemployment Claims	12,273	6,107	3,300	10,000	10,000
	Subtotal	**11,147,179**	**11,365,429**	**11,933,682**	**13,579,792**	**14,358,761**
531000	Professional Services	511,002	731,732	563,325	789,745	939,031
531005	Legal Review	500	1,500	1,000	5,000	5,000
531006	Historical Resources Brd	222,094	42,203	450	10,000	10,000
531008	Litigation	277,000	386,622	139,313	175,000	175,000
531009	Labor Attorney	-	24,140	-	30,000	30,000
531011	Canine	3,539	5,941	8,805	7,500	9,500
531501	Engineering Recording Fees	146	142	228	1,000	1,000
532000	Accounting & Auditing	86,133	79,925	116,820	105,000	90,000
534000	Other Contractual Service	644,870	914,837	797,188	1,034,569	1,404,836
534001	Garbage Collection	3,823,823	5,231,647	6,113,693	6,312,237	6,585,963
534002	Town-wide Training	275	7,818	10,147	26,100	43,100
534003	Wellness Programs	13,383	15,044	61,263	40,000	40,000
534004	Regional Communications	2,219,464	2,313,784	2,318,304	2,451,831	2,498,474
534005	Contractua Srvs - Recreation	116,540	229,994	317,310	527,500	542,500
540000	Travel & Per Diem	24,410	59,930	86,563	212,199	241,770
540001	Car Allowance	7,800	3,900	11,650	12,000	12,000
541000	Communication Services	290,077	316,576	336,261	423,689	331,741
542000	Postage & Freight	40,306	66,051	46,070	84,185	86,685
542001	Other Distribution Costs	1,924	-	-	7,000	7,000
543000	Utility Services	1,862,279	1,902,414	2,152,401	2,584,183	2,789,637
544000	Rentals & Leases	103,892	115,120	104,348	139,890	140,974
545000	Insurance	733,754	881,206	827,240	1,234,034	1,530,812
546000	Repairs & Maintenance	1,329,349	1,198,312	1,350,881	2,041,975	2,139,553
546001	Vehicle R&M	225,927	247,266	298,476	486,681	348,656
546003	Grounds R&M	342,366	356,763	395,870	472,600	473,600
546004	Building Janitorial	134,291	139,173	150,539	172,802	174,685
546005	Parks R&M	12,112	7,039	8,081	15,000	13,025
546007	Landscape Maintenance	1,168,908	1,146,216	1,198,333	1,314,595	1,400,815
546008	Neighborhood Equity	186,904	186,904	186,904	200,000	200,000
546009	104/106 N Military Trail	6,651	12,662	20,693	14,531	15,531
546011	Barracks Building Maintenance	3,950	279	12,284	14,000	14,000
547000	Printing & Binding	47,109	87,827	106,586	165,476	142,305
548000	Promotional Activities	51,350	180,707	314,192	515,200	540,250
548001	Jupiter Jubilee	-	59,698	58,142	60,000	60,000
548002	Art Committee	1,524	1,889	3,967	16,000	16,000
548003	Neighborhood Enhancement	8,130	17,538	38,625	80,000	80,000
549000	Other Current Charges	22,874	120,282	20,431	115,190	394,690

FUND: **001 / General Fund**
Dept./Div: **Expenditures**

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
549001	Legal Advertising	11,436	5,129	8,881	26,460	26,460
549004	Recruiting Advertisements	-	-	-	500	500
549005	Credit Card Process Fee	69,870	82,761	89,271	88,300	90,590
549014	Doubtful Accounts	-	1,216	2,195	10,500	10,500
551000	Office Supplies	23,957	25,710	23,150	41,430	42,280
552000	Operating Supplies	972,723	923,532	1,059,634	1,296,689	1,219,163
552001	Uniforms	156,775	192,510	286,347	394,185	359,445
552002	Gas Oil & Lube	385,380	550,917	576,571	606,209	723,820
552003	Traffic Control Devices	53,624	37,251	65,478	62,150	62,150
552016	Canine Supplies	2,980	3,166	4,093	9,750	11,250
552017	Recreation Programs	32,677	48,124	38,448	60,000	64,000
552018	Summer Program	23,456	87,220	149,002	157,200	201,500
552021	Meeting	425	1,569	5,903	6,000	6,000
552023	Memorial Bricks	-	-	5,153	-	2,000
552028	Covid-19 Emergency Prep	-	-	-	-	-
553000	Road Materials & Supplies	5,358	3,428	8,417	24,500	24,500
553001	Sidewalk Replacement	96,631	100,231	25,381	109,682	109,682
554000	Books Dues Pubs Etc	338,422	371,602	679,354	1,042,210	1,076,914
554001	Training Supplies	33,146	52,351	51,537	70,000	70,000
554002	Tuition Reimbursement	18,755	28,796	34,387	50,000	50,000
554003	Hosted Services	80,010	153,265	197,962	276,806	277,294
	Subtotal	**17,212,988**	**19,774,394**	**21,492,782**	**26,229,283**	**27,956,181**
561000	Land	3,308,791	-	-	-	-
564000	Machinery & Equipment	149,062	80,453	483,828	656,250	617,089
566000	Software	-	-	-	18,248	-
	Subtotal	**3,457,854**	**80,453**	**483,828**	**674,498**	**617,089**
573000	Other Debt Service Cost	48,001	-	-	-	-
582000	Aid to Private Organizations	51,500	75,800	55,915	50,000	50,000
581100	Aid to Gov Agency - PBC RDS	-	-	-	750,000	-
591190	Tfr To-CRA	776,947	-	-	-	-
591230	Tfr To-GO Debt	23,208	-	-	-	-
591045	Tfr To-JFRD Prelim	-	-	187,500	-	3,009,375
591310	Trf To-Capital Fund	1,357,457	10,662,648	850,000	1,000,000	-
599001	Contingency	-	-	-	1,589,718	2,905,778
	Subtotal	**2,257,113**	**10,738,448**	**1,093,415**	**3,389,718**	**5,965,153**
	TOTAL	**56,778,483**	**65,604,807**	**60,583,539**	**70,962,305**	**77,375,169**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **00110011 / Town Council**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	96,600	97,375	95,050	96,600	96,600
518100	Retirement - Council	11,100	11,100	11,100	11,100	11,100
	Subtotal	**107,700**	**108,475**	**106,150**	**107,700**	**107,700**
521000	FICA Taxes	6,580	7,023	6,527	6,288	6,870
522001	FRS	35,743	41,594	43,878	45,772	45,022
523000	Life & Health Insurance	59,803	49,858	56,987	69,266	68,532
524000	Workers Comp Insurance	75	72	111	117	117
	Subtotal	**102,202**	**98,547**	**107,503**	**121,443**	**120,541**
540000	Travel & Per Diem	979	-	-	5,000	5,000
541000	Communication Services	1,856	1,955	2,589	3,000	3,000
549000	Other Current Charges	194	591	-	1,000	1,000
551000	Office Supplies	42	246	145	500	500
552000	Operating Supplies	236	855	204	1,000	1,000
554000	Books Dues Pubs Subscriptions	1,900	1,808	1,664	3,000	3,000
	Subtotal	**5,206**	**5,455**	**4,602**	**13,500**	**13,500**
582000	Aid to Private Organizations	51,500	75,800	55,915	50,000	50,000
	Subtotal	**51,500**	**75,800**	**55,915**	**50,000**	**50,000**
	TOTAL	**266,608**	**288,277**	**274,170**	**292,643**	**291,741**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **00120012 / Town Manager**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	252,800	358,486	245,628	257,402	255,299
512000	Regular Salaries	75,167	146,170	300,617	414,495	357,536
512001	Salaries-Inflationary Subsidy	-	-	4,200	-	-
		327,967	**504,656**	**550,445**	**671,897**	**612,835**
521000	FICA Taxes	18,227	25,568	35,825	41,899	38,155
522001	FRS	75,167	69,650	153,884	192,861	180,417
523000	Life & Health Insurance	46,140	27,087	47,361	89,453	57,496
524000	Workers Comp Insurance	240	318	458	482	482
		139,774	**122,624**	**237,528**	**324,695**	**276,550**
540000	Travel & Per Diem	-	-	887	6,000	7,200
540001	Car Allowance	7,800	3,900	11,650	12,000	12,000
541000	Communication Services	3,274	2,636	2,438	3,000	3,000
546001	Vehicle R&M	65	-	-	1,000	500
549000	Other Current Charges	1,039	1,362	1,624	1,500	1,500
551000	Office Supplies	128	301	611	1,500	1,500
552000	Operating Supplies	380	1,564	740	1,500	1,500
552002	Gas Oil & Lube	-	-	18	-	500
554000	Books Dues Pubs Subscriptions	1,689	2,224	5,143	12,070	12,070
		14,375	**11,987**	**23,111**	**38,570**	**39,770**
	TOTAL	**482,116**	**639,266**	**811,084**	**1,035,162**	**929,155**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **00120112 / TM Communty Relation**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	141,712	-	-	-	-
512000	Regular Salaries	274,074	356,879	355,797	377,622	395,976
512001	Salaries-Inflationary Subsidy	-	-	14,700	-	-
	Subtotal	**415,786**	**356,879**	**370,497**	**377,622**	**395,976**
521000	FICA Taxes	27,766	24,700	25,446	26,713	28,494
522001	FRS	66,499	51,337	44,926	51,244	53,736
523000	Life & Health Insurance	121,487	97,587	102,913	108,769	108,820
524000	Workers Comp Insurance	315	267	391	412	412
	Subtotal	**216,066**	**173,892**	**173,676**	**187,138**	**191,462**
531000	Professional Services	40,056	88,609	48,898	78,900	53,750
540000	Travel & Per Diem	219	1,085	3,174	6,000	6,500
541000	Communication Services	1,464	1,053	1,431	2,000	2,500
542000	Postage & Freight	6,819	20,785	9,764	24,500	27,000
542001	Other Distribution Costs	1,924	-	-	7,000	7,000
544000	Rentals & Leases	4,493	5,745	5,472	7,700	7,700
547000	Printing & Binding	39,656	78,938	100,634	145,116	121,745
548000	Promotional Activities	5,897	10,960	21,555	84,300	58,800
551000	Office Supplies	2,130	3,085	4,414	5,500	6,000
552000	Operating Supplies	1,318	11,707	3,581	6,500	6,500
554000	Books Dues Pubs Subscriptions	860	2,834	4,124	6,390	5,460
	Subtotal	**104,835**	**224,800**	**203,047**	**373,906**	**302,955**
564000	Machinery & Equipment	-	-	-	-	10,000
	Subtotal	-	-	-	-	10,000
	TOTAL	**736,687**	**755,572**	**747,220**	**938,666**	**900,393**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **00120212 / TM Neighborhoods**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
512000	Regular Salaries	167,779	175,387	186,892	245,714	197,071
512001	Salaries-Inflationary Subsidy	-	-	5,600	-	-
514000	Overtime	-	-	327	-	-
		167,779	**175,387**	**192,819**	**245,714**	**197,071**
521000	FICA Taxes	11,365	12,297	13,276	17,423	15,013
522001	FRS	17,057	19,406	23,116	33,345	28,289
523000	Life & Health Insurance	54,731	54,897	57,578	95,589	95,910
524000	Workers Comp Insurance	1,977	2,366	2,169	2,282	2,282
		85,130	**88,967**	**96,139**	**148,639**	**141,494**
540000	Travel & Per Diem	-	949	3,634	6,150	8,000
542000	Postage & Freight	-	-	11	500	500
547000	Printing & Binding	-	-	406	1,000	1,000
548003	Neighborhood Enhancement	8,130	17,538	38,625	80,000	80,000
551000	Office Supplies	374	65	-	500	500
552001	Uniforms	-	-	-	600	600
554000	Books Dues Pubs Subscriptions	-	1,193	2,974	2,600	3,600
		8,504	**19,745**	**45,650**	**91,350**	**94,200**
	TOTAL	**261,413**	**$284,099**	**$334,607**	**$485,703**	**432,765**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **00121014 / Attorney**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
531000	Professional Services	227,504	268,571	220,126	275,000	275,000
531008	Litigation	277,000	386,622	139,313	175,000	175,000
	Subtotal	**504,504**	**655,192**	**359,439**	**450,000**	**450,000**
	TOTAL	**504,504**	**655,192**	**359,439**	**450,000**	**450,000**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **00122012 / Clerk**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	113,772	102,202	106,509	112,085	117,427
512000	Regular Salaries	134,301	154,343	223,539	221,662	232,258
512001	Salaries-Inflationary Subsidy	-	-	11,900	-	-
514000	Overtime	-	-	75	500	500
514020	Comp Time Paid	119	-	-	-	-
	Subtot	**248,191**	**256,544**	**342,022**	**334,247**	**350,185**
521000	FICA Taxes	17,573	18,702	24,867	24,876	25,800
522001	FRS	40,697	51,139	68,719	79,415	80,989
523000	Life & Health Insurance	59,907	63,005	75,684	88,451	107,703
524000	Workers Comp Insurance	167	247	317	334	334
	Subtot	**118,345**	**133,093**	**169,587**	**193,076**	**214,826**
534000	Other Contractual Service	31	308,629	2,402	2,000	177,000
534002	Town-wide Training	275	-	150	1,100	1,100
540000	Travel & Per Diem	437	811	2,375	4,850	8,400
541000	Communication Services	213	-	-	1,020	1,020
544000	Rentals & Leases	2,270	3,092	2,361	2,920	2,980
546000	Repairs & Maintenance	1,645	1,452	3,740	3,895	3,925
547000	Printing & Binding	3,601	4,724	1,661	12,500	12,500
548000	Promotional Activities	191	192	1,885	2,500	5,000
549001	Legal Advertising	11,436	5,129	8,881	26,460	26,460
551000	Office Supplies	356	450	1,261	1,600	1,700
552000	Operating Supplies	5,644	2,385	13,227	3,455	8,455
554000	Books Dues Pubs Subscriptions	2,860	2,416	2,686	4,415	5,640
	Subtot	**28,960**	**329,279**	**40,629**	**66,715**	**254,180**
	TOTA	**395,495**	**718,916**	**552,238**	**594,038**	**819,191**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **Finance**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	90,955	64,548	133,371	137,356	163,407
512000	Regular Salaries	539,830	627,229	645,279	732,923	721,418
512001	Inflation Subsidy	-	-	23,460	-	-
514000	Overtime	1,187	176	327	500	200
514020	Comp Time Paid	25	329	192	100	300
	Subtotal	**631,997**	**692,281**	**802,628**	**870,879**	**885,325**
521000	FICA Taxes	44,729	50,654	57,972	63,962	65,218
522001	FRS	80,128	105,025	133,962	157,811	160,107
523000	Life & Health Insurance	126,096	129,725	139,616	188,587	177,692
524000	Workers Comp Insurance	482	473	728	767	767
	Subtotal	**251,436**	**285,876**	**332,278**	**411,127**	**403,784**
531000	Professional Services	610	3,823	1,985	7,200	4,200
534000	Other Contractual Service	-	-	-	300	-
540000	Travel & Per Diem	-	6,551	1,080	23,650	23,950
541000	Communication Services	1,446	1,640	2,635	3,400	2,000
544000	Rentals & Leases	2,904	2,904	2,500	-	-
546000	Repairs & Maintenance	93	103	117	200	240
549000	Other Current Charges	2,502	3,934	4,114	3,000	3,900
551000	Office Supplies	522	997	401	1,500	1,500
552000	Operating Supplies	4,817	5,590	3,101	12,650	17,880
554000	Books Dues Pubs Etc	2,835	6,737	6,694	22,919	23,104
	Subtotal	**15,729**	**32,278**	**22,625**	**74,819**	**76,774**
	TOTAL	**899,162**	**1,010,435**	**1,157,531**	**1,356,825**	**1,365,883**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **00124013 / HR Administration**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	128,774	-	71,654	140,063	147,066
512000	Regular Salaries	298,311	379,825	400,315	370,562	432,256
512001	Salaries-Inflationary Subsidy	-	-	14,700	-	-
514000	Overtime	530	5	-	-	-
	Subtota	**427,615**	**379,830**	**486,669**	**510,625**	**579,322**
521000	FICA Taxes	30,647	27,601	35,906	37,931	43,001
522001	FRS	65,932	52,134	78,547	98,637	107,515
523000	Life & Health Insurance	105,188	102,737	103,796	113,068	125,119
524000	Workers Comp Insurance	319	233	411	433	433
	Subtota	**202,086**	**182,705**	**218,661**	**250,069**	**276,068**
531000	Professional Services	20,923	16,411	15,807	22,000	23,000
531009	Labor Attorney	-	24,140	-	30,000	30,000
534000	Other Contractual Service	-	-	8,762	-	-
534002	Town-wide Training	-	7,818	9,997	25,000	42,000
534003	Wellness Programs	13,383	15,044	61,263	40,000	40,000
540000	Travel & Per Diem	1,963	5,490	4,441	12,100	13,300
541000	Communication Services	998	-	326	2,040	2,040
544000	Rentals & Leases	3,152	3,152	3,345	4,000	4,000
546000	Repairs & Maintenance	3,898	4,094	7,268	8,500	8,500
547000	Printing & Binding	74	-	240	500	500
548000	Promotional Activities	21,280	21,960	30,663	38,100	39,100
549000	Other Current Charges	1,706	2,753	3,981	45,000	20,000
551000	Office Supplies	5,824	4,958	4,896	4,000	4,000
552000	Operating Supplies	-	-	147	2,000	8,000
554000	Books Dues Pubs Subscriptions	3,895	5,897	7,527	14,195	14,270
554002	Tuition Reimbursement	18,755	28,796	34,387	50,000	50,000
	Subtota	**95,849**	**140,513**	**193,051**	**297,435**	**298,710**
	TOTAL	**725,550**	**703,048**	**898,380**	**1,058,129**	**1,154,100**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **Information Systems**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	127,052	129,876	135,538	142,303	149,156
512000	Regular Salaries	878,346	925,498	959,043	1,040,956	1,087,109
512001	Inflation Subsidy	-	-	31,500	-	-
514000	Overtime	13,010	17,248	10,960	13,200	16,500
514020	Comp Time Paid	1,415	171	228	-	-
514030	Holiday Additional Compensation	362	135	-	-	-
	Subtotal	**1,020,185**	**1,072,929**	**1,137,269**	**1,196,459**	**1,252,765**
521000	FICA Taxes	72,640	79,620	83,261	88,140	92,585
522001	FRS	124,953	146,184	167,598	202,690	209,709
523000	Life & Health Insurance	197,333	180,172	195,193	270,970	261,498
524000	Workers Comp Insurance	747	771	1,145	1,207	1,207
	Subtotal	**395,673**	**406,747**	**447,196**	**563,007**	**564,999**
531000	Professional Services	112,247	95,261	32,033	134,398	237,581
540000	Travel & Per Diem	1,002	4,271	8,206	17,560	23,560
541000	Communication Services	3,208	3,733	3,958	6,122	5,776
544000	Rentals & Leases	2,236	2,439	2,439	2,770	3,070
546000	Repairs & Maintenance	742,818	670,828	734,244	945,351	1,063,795
549000	Other Current Charges	342	500	996	1,340	1,340
551000	Office Supplies	959	1,623	896	1,800	1,800
552000	Operating Supplies	441,692	378,086	560,769	426,353	458,505
554000	Books Dues Pubs Etc	11,100	6,045	31,181	199,630	52,395
554003	Hosted Services	80,010	153,265	197,962	276,806	277,294
	Subtotal	**1,395,615**	**1,316,051**	**1,572,684**	**2,012,130**	**2,125,116**
566000	Software	-	-	-	18,248	-
	Subtotal	**-**	**-**	**-**	**18,248**	**-**
	TOTAL	**2,811,473**	**2,795,726**	**3,157,149**	**3,789,844**	**3,942,880**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **00131041 / Eng Administration**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	165,736	149,592	130,728	134,016	140,322
512000	Regular Salaries	826,203	800,528	779,986	881,554	949,797
512001	Salaries-Inflationary Subsidy	-	-	25,200	-	-
514000	Overtime	2,920	1,476	1,593	7,000	15,000
514030	Holiday Additional Compensatr	368	-	-	-	-
		995,227	**951,595**	**937,507**	**1,022,570**	**1,105,119**
521000	FICA Taxes	69,619	68,517	68,001	74,588	81,002
522001	FRS	133,524	129,561	149,848	181,974	193,816
523000	Life & Health Insurance	203,898	193,574	187,567	239,925	210,109
524000	Workers Comp Insurance	3,755	3,723	3,795	3,992	3,992
		410,795	**395,375**	**409,211**	**500,479**	**488,919**
531000	Professional Services	11,378	28,534	6,055	55,000	140,000
531501	Engineering Recording Fees	146	142	228	1,000	1,000
534000	Other Contractual Service	17,550	19,755	33,143	20,000	50,000
540000	Travel & Per Diem	4	8	-	3,000	3,000
541000	Communication Services	4,565	4,350	4,757	5,000	5,000
544000	Rentals & Leases	5,000	4,127	3,846	7,200	7,200
546000	Repairs & Maintenance	-	-	-	650	650
546001	Vehicle R&M	2,424	622	3,113	5,000	5,000
547000	Printing & Binding	-	-	-	550	550
549000	Other Current Charges	-	-	8	500	500
551000	Office Supplies	1,792	1,731	1,236	3,000	3,000
552000	Operating Supplies	2,161	7,978	2,391	3,800	3,800
552001	Uniforms	1,293	1,281	1,461	1,700	1,500
552002	Gas Oil & Lube	4,083	4,914	4,240	4,980	5,936
552003	Traffic Control Devices	-	-	-	4,000	4,000
554000	Books Dues Pubs Subscriptions	4,256	3,602	2,545	7,000	7,000
		54,651	**77,044**	**63,022**	**122,380**	**238,136**
564000	Machinery & Equipment	-	-	29,647	62,000	-
		-	**-**	**29,647**	**62,000**	**-**
	TOTAL	**1,460,673**	**1,424,014**	**1,439,387**	**1,707,429**	**1,832,174**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **Public Works**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
512000	Regular Salaries	1,418,646	1,381,382	1,447,738	1,711,192	1,954,327
512001	Inflation Subsidy	-	-	63,000	-	-
514000	Overtime	10,675	19,260	19,386	42,100	43,400
514010	Emergency Compensation	-	2,609	3,474	-	-
514020	Comp Time Paid	253	3,355	5,537	-	-
514030	Holiday Additional Compensatn	73	365	80	-	-
	Subtotal	**1,429,647**	**1,406,971**	**1,539,215**	**1,753,292**	**1,997,727**
521000	FICA Taxes	99,822	100,324	108,585	127,021	145,877
522001	FRS	167,801	185,286	207,312	265,538	316,401
523000	Life & Health Insurance	402,313	415,455	435,528	590,145	602,677
524000	Workers Comp Insurance	30,011	29,181	31,732	33,378	33,378
	Subtotal	**699,946**	**730,245**	**783,156**	**1,016,082**	**1,098,333**
534000	Other Contractual Service	23,020	13,476	9,534	18,367	50,282
540000	Travel & Per Diem	144	703	-	3,300	3,300
541000	Communication Services	22,108	21,758	11,740	15,600	17,100
544000	Rentals & Leases	4,388	3,210	2,590	6,500	6,500
546000	Repairs & Maintenance	228,051	193,600	250,086	574,884	501,152
546001	Vehicle R&M	25,217	20,047	31,894	40,000	42,000
546003	Grounds R&M	40,412	43,127	55,469	67,000	62,000
546004	Building Janitorial	97,594	95,137	105,758	118,802	120,685
546007	Landscape Maintenance	1,168,908	1,146,216	1,198,333	1,314,595	1,400,815
546009	104/106 N Military Trail	6,651	12,662	20,693	14,531	15,531
546010	Insurance Reimbursable	-	12,536	5,238	-	-
546011	Barracks Building Maintenance	3,950	279	12,284	14,000	14,000
549000	Other Current Charges	808	230	260	700	700
551000	Office Supplies	1,424	2,147	1,634	3,000	3,000
552000	Operating Supplies	37,303	41,480	54,289	48,769	51,642
552001	Uniforms	11,123	10,170	7,122	15,180	16,370
552002	Gas Oil & Lube	42,849	66,850	62,777	58,401	75,419
552003	Traffic Control Devices	53,624	37,251	65,478	58,150	58,150
553000	Road Materials & Supplies	5,358	3,428	8,417	24,500	24,500
553001	Sidewalk Replacement	96,631	100,231	25,381	109,682	109,682
552023	Memorial Bricks	-	-	5,153	-	2,000
554000	Books Dues Pubs Etc	21,786	10,884	4,930	13,510	13,510
	Subtotal	**1,891,349**	**1,835,422**	**1,939,061**	**2,519,471**	**2,588,338**
564000	Machinery & Equipment	81,504	27,489	316,509	399,550	266,180
	Subtotal	**81,504**	**27,489**	**316,509**	**399,550**	**266,180**
	TOTAL	**4,102,446**	**4,000,127**	**4,577,941**	**5,688,395**	**5,950,578**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **00132572 / PWP Park Maintenance**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
512000	Regular Salaries	968,284	975,787	958,412	1,037,601	1,071,954
512001	Salaries-Inflationary Subsidy	-	-	47,600	-	-
514000	Overtime	18,744	28,555	32,297	38,000	30,000
514010	Emergency Compensation	-	-	849	-	-
514020	Comp Time Paid	4,436	7,940	6,218	6,000	6,700
514030	Holiday Additional Compensatn	766	1,615	5,802	9,000	4,000
	Subtotal	**992,230**	**1,013,897**	**1,051,178**	**1,090,601**	**1,112,654**
521000	FICA Taxes	69,556	73,207	74,788	79,646	81,337
522001	FRS	120,102	124,032	128,232	153,009	161,202
523000	Life & Health Insurance	254,861	275,076	293,799	350,246	348,866
524000	Workers Comp Insurance	24,325	24,527	23,630	24,854	24,854
	Subtotal	**468,844**	**496,842**	**520,449**	**607,755**	**616,259**
534000	Other Contractual Service	137,644	133,125	145,614	217,837	274,754
540000	Travel & Per Diem	-	320	1,152	4,000	4,000
541000	Communication Services	-	-	9,576	10,100	10,255
543000	Utility Services	20,684	21,591	22,306	23,383	23,973
544000	Rentals & Leases	7,056	4,648	5,351	10,360	10,360
546000	Repairs & Maintenance	244,165	219,337	235,596	319,198	325,923
546001	Vehicle R&M	13,043	10,896	7,121	15,000	17,000
546003	Grounds R&M	301,953	313,636	340,401	405,600	411,600
546004	Building Janitorial	22,478	26,122	25,331	32,000	32,000
546005	Parks R&M	11,343	5,470	7,373	13,000	11,025
552000	Operating Supplies	23,921	22,011	16,895	32,250	33,250
552001	Uniforms	-	-	6,430	12,375	12,825
552002	Gas Oil & Lube	38,910	56,545	58,919	61,556	72,784
554000	Books Dues Pubs Subscriptions	-	405	1,752	7,975	7,635
	Subtotal	**821,196**	**814,105**	**883,818**	**1,164,634**	**1,247,384**
564000	Machinery & Equipment	7,397	26,943	5,700	174,250	128,000
	Subtotal	**7,397**	**26,943**	**5,700**	**174,250**	**128,000**
	TOTAL	**2,289,667**	**2,351,787**	**2,461,145**	**3,037,240**	**3,104,297**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **Planning and Zoning**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	155,871	162,085	165,942	174,215	182,401
512000	Regular Salaries	1,042,205	1,038,406	1,091,251	1,183,933	1,231,913
512001	Inflation Subsidy	-	-	42,000	-	-
514000	Overtime	1,437	934	1,580	2,250	3,000
514020	Comp Time Paid	1,184	835	774	750	750
	Subtotal	**1,200,697**	**1,202,261**	**1,301,548**	**1,361,148**	**1,418,064**
521000	FICA Taxes	85,088	87,439	94,951	99,646	103,480
522001	FRS	148,607	164,321	187,593	220,438	227,368
523000	Life & Health Insurance	228,837	227,895	188,492	250,859	289,925
524000	Workers Comp Insurance	905	914	1,315	1,384	1,384
	Subtotal	**463,437**	**480,569**	**472,351**	**572,327**	**622,157**
531000	Professional Services	24,919	60,102	10,165	32,000	57,000
531005	Legal Review	500	1,500	1,000	5,000	5,000
531006	Historical Resources Brd	222,094	42,203	450	10,000	10,000
534000	Other Contractual Service	50,222	99,129	99,501	355,000	433,020
540000	Travel & Per Diem	4,813	6,838	8,559	13,600	13,766
541000	Communication Services	944	1,087	1,351	2,100	2,712
544000	Rentals & Leases	2,888	3,094	2,571	3,240	3,240
546000	Repairs & Maintenance	1,561	1,824	1,849	2,100	2,100
546001	Vehicle R&M	-	527	-	1,200	1,200
549000	Other Current Charges	132	1,020	226	1,000	1,000
551000	Office Supplies	2,033	1,481	1,603	5,500	5,500
552000	Operating Supplies	4,006	8,745	3,395	14,600	14,600
552002	Gas Oil & Lube	766	945	729	2,400	1,000
554000	Books Dues Pubs Etc	12,285	11,138	11,992	16,800	16,420
	Subtotal	**327,162**	**239,633**	**143,392**	**464,540**	**566,558**
564000	Machinery & Equipment	-	-	-	-	-
	Subtotal	**-**	**-**	**-**	**-**	**-**
	TOTAL	**1,991,295**	**1,922,463**	**1,917,290**	**2,398,015**	**2,606,779**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **Police Department**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	234,036	189,093	200,047	227,501	236,301
512000	Regular Salaries	11,625,364	11,878,714	12,725,085	13,577,204	14,028,809
512001	Inflation Subsidy	-	-	92,400	-	-
514000	Overtime	856,919	1,190,162	1,057,994	968,636	1,181,847
514001	Overtime - School Security	-	-	-	-	-
514010	Emergency Compensation	-	82,779	77,455	-	-
514020	Comp Time Paid	158,592	160,389	208,122	184,797	228,935
514030	Holiday Additional Compensatn	238,151	236,674	337,471	327,000	371,567
515000	Special Pay	109,197	107,526	111,100	106,820	108,960
	Subtotal	**13,222,259**	**13,845,339**	**14,809,674**	**15,391,958**	**16,156,419**
521000	FICA Taxes	941,481	1,018,632	1,074,118	1,089,572	1,139,958
522001	FRS	176,174	189,419	247,186	278,447	281,601
522002	Police Pension	2,658,586	2,624,553	2,149,157	2,545,419	3,084,325
522005	State Police Pension	787,636	835,484	996,558	611,245	611,245
523000	Life & Health Insurance	2,230,816	2,240,766	2,477,468	2,940,597	2,943,727
524000	Workers Comp Insurance	191,529	197,952	219,389	230,752	230,752
	Subtotal	**6,986,222**	**7,106,807**	**7,163,876**	**7,696,032**	**8,291,608**
531000	Professional Services	4,519	8,544	7,280	9,247	7,500
531011	Canine	3,539	5,941	8,805	7,500	9,500
534000	Other Contractual Service	228,171	200,849	351,677	241,671	243,856
534004	Regional Communications	2,219,464	2,313,784	2,318,304	2,451,831	2,498,474
540000	Travel & Per Diem	12,273	29,042	45,344	96,354	104,534
541000	Communication Services	98,454	75,538	84,155	124,810	115,097
544000	Rentals & Leases	30,949	43,108	33,533	52,229	48,051
546000	Repairs & Maintenance	79,521	76,895	66,978	85,969	81,141
546001	Vehicle R&M	181,358	211,051	249,245	411,458	269,863
547000	Printing & Binding	2,894	3,502	2,676	3,510	3,510
549000	Other Current Charges	6,834	14,824	18,723	18,400	21,500
549004	Recruiting Advertisements	-	-	-	500	500
551000	Office Supplies	5,101	3,803	1,631	5,330	5,330
552000	Operating Supplies	372,957	353,373	318,745	380,701	415,522
552001	Uniforms	138,852	173,548	262,813	351,780	313,920
552002	Gas Oil & Lube	292,604	412,251	439,317	469,107	552,525
552016	Canine Supplies	2,980	3,166	4,093	9,750	11,250
554000	Books Dues Pubs Etc	227,983	268,685	546,479	674,851	830,954
554001	Training Supplies	33,146	52,351	51,537	70,000	70,000
	Subtotal	**3,941,599**	**4,250,255**	**4,811,335**	**5,464,998**	**5,603,027**
564000	Machinery & Equipment	-	-	100,780	-	152,000
	Subtotal	**-**	**-**	**100,780**	**-**	**152,000**
	TOTAL	**24,150,081**	**25,202,401**	**26,885,666**	**28,552,988**	**30,203,054**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **00135924 / Police Code Compliance Inspect**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
512000	Regular Salaries	352,695	323,427	422,308	508,468	529,437
512001	Salaries-Inflationary Subsidy	-	-	14,000	-	-
514000	Overtime	350	2,396	6,740	4,500	4,500
514020	Comp Time Paid	2,601	1,381	1,410	2,000	2,000
514030	Holiday Additional Compensatn	-	599	641	-	-
	Subtotal	**355,646**	**327,803**	**445,099**	**514,968**	**535,937**
521000	FICA Taxes	25,770	24,096	31,994	37,691	39,220
522001	FRS	39,120	36,259	53,063	69,886	72,732
523000	Life & Health Insurance	60,116	74,863	101,167	154,122	154,187
524000	Workers Comp Insurance	4,772	4,394	3,932	4,136	4,136
	Subtotal	**129,777**	**139,612**	**190,156**	**265,835**	**270,275**
531000	Professional Services	5,161	4,409	4,136	11,000	11,000
534000	Other Contractual Service	14,839	18,622	15,677	20,435	20,940
540000	Travel & Per Diem	-	1,602	2,887	5,835	6,310
541000	Communication Services	4,980	5,621	5,733	9,985	9,985
542000	Postage & Freight	46	161	196	485	485
544000	Rentals & Leases	2,728	3,217	2,812	3,120	3,120
546000	Repairs & Maintenance	3,094	3,794	4,253	9,164	9,643
546001	Vehicle R&M	721	2,899	3,810	9,023	9,093
547000	Printing & Binding	884	663	409	1,800	2,000
549000	Other Current Charges	64	1,898	340	2,500	3,000
551000	Office Supplies	926	1,507	-	2,500	2,750
552000	Operating Supplies	2,138	3,021	6,257	12,311	17,209
552001	Uniforms	2,725	2,147	2,861	4,550	5,230
552002	Gas Oil & Lube	3,803	6,026	7,122	6,065	11,143
554000	Books Dues Pubs Subscriptions	3,151	4,550	5,015	11,015	11,845
	Subtotal	**45,261**	**60,134**	**61,509**	**109,788**	**123,753**
564000	Machinery & Equipment	22,131	-	-	-	40,459
	Subtotal	**22,131**	**-**	**-**	**-**	**40,459**
	TOTAL	**552,815**	**527,550**	**696,764**	**890,591**	**970,424**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **00136172 / Recreation Programs**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	124,187	129,134	135,002	141,466	148,014
512000	Regular Salaries	988,075	1,142,882	1,209,732	1,399,868	1,514,872
512001	Salaries-Inflationary Subsidy	-	-	56,700	-	-
514000	Overtime	31,566	57,782	86,736	80,000	90,000
514020	Comp Time Paid	6,677	12,502	7,787	8,000	8,000
514030	Holiday Additional Compensatn	6,155	8,937	11,154	10,000	10,000
	Subtotal	**1,156,661**	**1,351,236**	**1,507,111**	**1,639,334**	**1,770,886**
521000	FICA Taxes	83,308	100,662	109,756	121,333	130,911
522001	FRS	135,055	168,102	190,248	219,098	236,740
523000	Life & Health Insurance	225,862	230,935	284,178	345,956	378,134
524000	Workers Comp Insurance	19,786	17,723	24,435	25,701	25,701
	Subtotal	**464,011**	**517,421**	**608,617**	**712,088**	**771,486**
534000	Other Contractual Service	76,616	74,775	90,126	94,855	103,880
534005	Contractual Srvs - Recreation	116,540	229,994	317,310	527,500	542,500
540000	Travel & Per Diem	2,576	2,259	4,824	4,800	10,950
541000	Communication Services	799	802	795	2,000	4,400
544000	Rentals & Leases	4,648	5,432	5,926	5,800	6,000
546000	Repairs & Maintenance	22,660	23,797	42,434	82,000	85,000
546001	Vehicle R&M	3,099	1,224	3,292	4,000	4,000
546004	Building Janitorial	14,219	17,914	19,450	22,000	22,000
546005	Parks R&M	769	1,569	708	2,000	2,000
547000	Printing & Binding	-	-	559	500	500
548000	Promotional Activities	23,982	129,246	238,860	361,100	406,500
548001	Jupiter Jubilee	-	59,698	58,142	60,000	60,000
549000	Other Current Charges	-	25	60	250	250
551000	Office Supplies	1,042	1,318	1,930	2,100	2,100
552000	Operating Supplies	55,435	63,502	39,229	121,500	146,000
552001	Uniforms	2,782	5,366	5,659	8,000	9,000
552002	Gas Oil & Lube	2,365	3,386	3,447	3,700	4,513
552017	Recreation Programs	32,677	48,124	38,448	60,000	64,000
552018	Summer Program	23,456	87,220	149,002	157,200	201,500
554000	Books Dues Pubs Subscriptions	4,609	3,783	4,433	5,490	12,550
	Subtotal	**388,275**	**759,432**	**1,024,633**	**1,524,795**	**1,687,643**
564000	Machinery & Equipment	38,030	26,021	31,192	-	-
	Subtotal	**38,030**	**26,021**	**31,192**	**-**	**-**
	TOTAL	**2,046,977**	**2,654,111**	**3,171,554**	**3,876,217**	**4,230,015**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **001 / General Fund**
Dept/Div: **00190019 / Other General Government**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
525000	Unemployment Claims	12,273	6,107	3,300	10,000	10,000
	Subtotal	**12,273**	**6,107**	**3,300**	**10,000**	**10,000**
531000	Professional Services	63,686	157,470	216,840	165,000	130,000
532000	Accounting & Auditing	86,133	79,925	116,820	105,000	90,000
534000	Other Contractual Service	96,777	46,479	40,753	64,104	51,104
534001	Garbage Collection	3,823,823	5,231,647	6,113,693	6,312,237	6,585,963
534009	Covid-19 Fee Waiver BTR	382,708	-	-	-	-
541000	Communication Services	145,770	196,403	204,777	233,512	147,856
542000	Postage & Freight	33,442	45,106	36,099	58,700	58,700
543000	Utility Services	1,841,595	1,880,823	2,130,095	2,560,800	2,765,664
544000	Rentals & Leases	31,180	30,952	31,602	34,051	38,753
545000	Insurance	733,754	881,206	827,240	1,234,034	1,530,812
546000	Repairs & Maintenance	1,843	2,589	4,317	10,064	57,484
546008	Neighborhood Equity	186,904	186,904	186,904	200,000	200,000
548000	Promotional Activities	-	18,350	21,228	29,200	30,850
548002	Art Committee	1,524	1,889	3,967	16,000	16,000
549000	Other Current Charges	9,253	93,145	(9,901)	40,000	340,000
549005	Credit Card Process Fee	69,870	82,761	89,271	88,300	90,590
549014	Doubtful Accounts	-	1,216	2,195	10,500	10,500
551000	Office Supplies	1,304	1,998	2,493	3,100	3,100
552000	Operating Supplies	20,715	23,236	36,663	229,300	35,300
552021	Meeting	425	1,569	5,903	6,000	6,000
552028	Covid-19 Prep	-	-	-	-	-
554000	Books Dues Pubs Subscriptions	38,805	39,401	40,215	40,350	57,461
	Subtotal	**7,569,509**	**9,003,069**	**10,101,174**	**11,440,252**	**12,246,137**
561000	Land	3,308,791	-	-	-	-
564000	Machinery & Equipment	-	-	-	20,450	20,450
573000	Other Debt Sev Cos	48,001	-	-	-	-
581100	Aide to Gov Agency - PBC RD	-	-	-	750,000	-
591190	Tfr To-CRA	776,947	-	-	-	-
591230	Tfr To-GO Debt	23,208	-	-	-	-
591045	Tfr To-JFRD	-	-	187,500	-	3,009,375
591310	Tfr To-Capital Improvement Fu	1,357,457	10,662,648	850,000	1,000,000	-
599001	Contingency	-	-	-	1,589,718	2,905,778
	Subtotal	**5,514,404**	**10,662,648**	**1,037,500**	**3,360,168**	**5,935,603**
	TOTAL	**13,096,186**	**19,671,824**	**11,141,974**	**14,810,420**	**18,191,740**

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
GENERAL FUND

AUTHORIZED POSITIONS		FY 2025
Town Manager		1
Assistant Town Manager		1
Senior Executive Assistant		1
Sr. Director of Internal Services		0.334
	Total	3.334
Town Clerk		1
Sr. Director of Internal Services		0.334
Deputy Town Clerk		1
Administrative Specialist III		1
Records Coordinator		1
	Total	4.334
Neighborhood Services Mgr		1
Neighborhood Services Coord.		1
	Total	2
Communications Project Coordinator		1
Graphic Designer		1
Digital Content Coordinator		1
Web & Multi-Media Specialist		1
Community Relations Mgr/PIO		1
	Total	5
Director, Finance		1
Asst Director,Finance		1
Accountant, Senior		2
Accountant		1
Accounting Specilaist		1
Accounts Payable & Payroll Coordinator		1
Financial Services Specialist		1
Payroll Specialist		1
	Total	9

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
GENERAL FUND

AUTHORIZED POSITIONS	FY 2025
Director, Info. Systems	1
Sr. Director of Internal Services	0.334
Network Administrator	1
Network Specialist	2
Service Desk Specialist	2
Service Desk Specialist II	1
Administrative Specialist III	1
Service Desk Supervisor	1
Sr. Business Systems Analyst	1
Business Systems Analyst	1
GIS Manager	1
GIS Specialist	1
Total	13.334

Director, Human Resources	1
Risk Manager	1
Administrative Specialist III	1
Sr Human Resource Generalist	1
Human Resources Generalist	2
Human Resources Technician	1
Total	7

Director, Planning & Zoning	1
Assistant Director	1
Planner, Principal	3
Planner, Senior	2
Planner	2
Natural Resources Coordinator	1
Natural Resources Program Supervisor	1
Intern	0.25
Administrative Specialist III	1
Administrative Specialist II	1
P&Z Specialist	3
Total	16.25

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
GENERAL FUND

AUTHORIZED POSITIONS	FY 2025
Chief of Police	1
Deputy Police Chief	1
Accreditation Manager	1
Recruiting Admin	1
Administrative Specialist II	2
Captain	3
Civilian Investigative Spec	1
Community Services Officer	1
Crime Analyst	1
Crime Scene Investigator	2
Evidence Technician	3
Executive Assistant	1
Fleet Coordinator	1
Major	3
Officer/Detective	99
Planning Administrative Service Mgr.	1
Police Records Manager	1
Purchasing Specialist	1
Records Specialist	5
Sergeant	14
Sr Crime Analyst	1
System Support Specialist	2
Total	146
Code Compliance Supervisor	1
Code Compliance Officer	6
Administrative Specialist III	1
Total	8
Director of Engineering and Public Works	1
Town Engineer	1
Engineer	1
Engineering Inspector	3
GIS/CAD Technician	1
Traffic Engineer	1
Project Engineer	1
Administrative Specialist III	1
Total	10

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
GENERAL FUND

AUTHORIZED POSITIONS		FY 2025
Public Works Manager		1
Public Works Superintendent		1
Administrative Specialist II		2
Auto Tech I		3
Auto Tech II		2
Fleet Operations Supervisor		1
HVAC Technician		0.5
Master HVAC Tech		1
Journeyman Electrician		2
Landscape Coordinator		1
Service Worker		4
Service Worker Sr		7
Service Worker Supervisor		1
Service Worker Tech		2
Special Projects Coordinator		1
	Total	29.5
Superintendent of Parks		1
Service Worker		6
Service Worker Sr		6
Service Worker Supervisor		2
Service Worker Tech		4
	Total	19
Director, Recreation		1
Recreation Coordinator		8
Recreation Supervisor		2
Service Worker Sr		1
Service Worker		1
Recreation Assistant		1
Recreation Specialist		8
	Total	22
Camp Counselor		40
Grand Total Gen Fund *(excluding Camp Counselors & On Call)*		294.75

TOWN OF JUPITER
FIRE / EMS FUND
SUMMARY OF DRAFT BUDGET
FISCAL YEAR 2024 - 2025

REVENUES:	Adopted 2023 - 2024	Proposed 2024 - 2025
Designated from Fund Balance	156,036	-
Designated from General Fund	11,282,673	2,655,215
TOTAL REVENUES	11,438,709	2,655,215

EXPENSES:		
Fire Administration	8,938,105	1,976,917
EMS Division	2,500,604	678,298
TOTAL EXPENSES	11,438,709	2,655,215

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **045 / Fire Fund**
Dept/Div: **Fire Department**

AC/No.	Description	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	151,667	188,826
512000	Regular Salaries	208,152	871,730
514000	Overtime	-	-
	Subtotal	**359,819**	**1,060,556**
521000	FICA Taxes	25,786	76,928
522001	FRS	108,004	143,920
523000	Life & Health Insurance	91,202	207,510
524000	Workers Comp Insurance	13,898	34,804
	Subtotal	**238,890**	**463,162**
531000	Professional Services	703,380	281,000
531003	Town Attorney	10,000	53,750
534000	Other Contractual Service	70,000	45,000
540000	Travel & Per Diem	-	24,950
541000	Communication Services	-	1,926
544000	Rental/Leases	-	50,000
545000	Insurance	15,156	16,000
546001	Vehicle R&M	7,200	4,000
547000	Printing & Binding	-	500
549000	Other Current Charges	-	20,550
549004	Recruiting Advertisements	5,000	5,000
551000	Office Supplies	-	750
552000	Operating Supplies	308,400	19,000
552001	Uniforms	21,000	3,200
552002	Gas Oil & Lube	5,000	4,920
554000	Books Dues Pubs Subscriptions	6,200	35,951
	Subtotal	**1,151,336**	**566,497**
564000	Machinery & Equipment	9,131,424	65,000
	Subtotal	**9,131,424**	**65,000**
599001	Contingency	557,240	500,000
	Subtotal	**557,240**	**500,000**
	TOTAL	**11,438,709**	**2,655,215**

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
FIRE RESCUE FUND

AUTHORIZED POSITIONS	FY 2025
Fire Chief	1
Executive Admin Asst	1
Deputy Fire Chief Admin & Support	1
DataAnalysis & Accreditation Manager	1
Deputy Fire Chief Operations	1
Division Chief of EMS	1
Division Chief of Support Service	1
Division Chief of Safety and Training	1
Admin Assistant III	1
Total	9

TOWN OF JUPITER
WATER SYSTEM
SUMMARY OF OPERATING BUDGET
FISCAL YEAR 2025

	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
REVENUES			
Charges for services	$ 29,772,868	$ 30,927,864	$ 32,171,268
Interest	369,509	321,572	344,742
Miscellaneous	457,033	357,500	357,175
Designated from retained earnings	-	512,784	354,906
TOTAL REVENUES	$ 30,599,410	$ 32,119,720	$ 33,228,091
EXPENSES			
Administration	$ 2,912,524	$ 3,747,771	$ 3,885,478
Plant	10,699,730	13,480,612	13,971,182
Field	2,822,790	4,085,175	4,395,569
Cost Allocation - General Fund	1,528,157	1,651,798	1,794,513
Depreciation	6,710,342	6,721,800	6,722,000
Debt service	2,657,315	1,868,764	1,860,749
Contingency	-	563,800	598,600
Designated to retained earnings	3,268,551	-	-
TOTAL EXPENSES	$ 30,599,410	$ 32,119,720	$ 33,228,091
FUNDS AVAILABLE FOR R&R (excluding retained earnings)			
Revenue	$ 30,599,410	$ 31,606,936	$ 32,873,185
Less: Total expenses	(27,330,859)	(32,119,720)	(33,228,091)
Plus: Depreciation	6,710,342	6,721,800	6,722,000
Plus: OPEB	(57,635)	34,200	34,200
AVAILABLE FOR R&R	$ 9,921,257	$ 6,243,216	$ 6,401,294
(R&R target is $7.6M in FY2025)			
Notes:			
Capitalized Salaries	$ 385,806	$ 216,000	$ 340,700

TOWN OF JUPITER
BUDGET INFORMATION - REVENUES
FISCAL YEAR 2025

FUND: Water System Fund

DEPT: Revenue

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
34	**CHARGES FOR SERVICE**					
343300	CFS-Water Revenue	26,227,052	26,279,112	28,671,974	30,160,465	31,116,588
343305	CFS-Guaranteed	347,220	320,990	325,518	241,822	333,894
343306	CFS-AGRF	823,840	253,271	327,809	87,381	288,994
343307	CFS-Hydrant	81,700	89,837	71,220	74,920	74,920
343308	CFS-Concentrate/Raw IQ	226,494	231,802	256,071	262,533	229,678
343315	CFS-Juno Tax Billing Fees	3,493	3,579	4,029	4,049	4,302
343401	CFS-Garbage Billing Fees	51,252	70,719	84,569	86,033	93,540
349002	CFS-Plan Review Fees	78,799	22,211	26,444	6,701	25,392
349003	CFS-Recording Fees	5,958	5,593	5,235	3,960	3,960
	Subtotal	**27,845,808**	**27,277,113**	**29,772,868**	**30,927,864**	**32,171,268**
36	**MISCELLANEOUS**					
361101	Interest-Cash w/Broker Invest	72,525	82,056	99,813	80,391	99,800
361102	Interest-SBA	17,311	93,071	1,162	765	1,200
361110	Interest-FLCLASS	6,525	40,661	531	441	530
361115	Interest-Penalty Interest	(5)	2,671	4,307	4,070	2,200
361116	Interest-Voluntary Cap Surch	117,956	112,622	101,640	98,501	86,000
361121	Interest-TD Bank CD	5,429	-	-	-	-
361122	Interest-SunTrust Bank	1	4	4	-	-
361123	Interest-TD Bank Checking	3,513	4,793	55,975	37,015	62,748
361141	Interest-SW R&R Fund	123,682	116,093	108,330	100,389	92,264
361300	Interest-NCFVI	(69,599)	(200,706)	(3,189)	-	-
361400	Interest-Gain/Loss Sale Invest	55	(209)	936	-	-
325200	Assessment Tax Collection Fee	179	150	165	-	-
369900	Other Miscellaneous Rev	376,046	354,496	398,202	349,900	349,900
369930	Oth Rev-Refund Prior Yr Exp	29,263	-	-	5,000	5,000
369940	Oth Rev-Insurance Reim	1	33	56,128	-	-
369945	Oth Rev-Vehicle Fuel Reim	2,600	2,600	2,538	2,600	2,275
	Subtotal	**685,482**	**608,336**	**826,542**	**679,072**	**701,917**
38	**NON-REVENUES**					
380000	Designated fr Fund Balance	-	-	-	512,784	354,906
	Subtotal	**-**	**-**	**-**	**512,784**	**354,906**
	TOTAL	**28,531,291**	**27,885,448**	**30,599,410**	**32,119,720**	**33,228,091**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2025

FUND: 400 / Water System Fund

DEPT: Fund Summary Total

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	164,579	171,142	129,912	191,400	200,445
512000	Regular Salaries	3,778,634	3,805,998	3,842,624	4,304,731	4,299,856
512001	Inflation Subsidy	-	-	175,340	-	-
514000	Overtime	190,907	251,638	233,901	300,165	311,157
514020	Comp Time Paid	15,700	26,902	30,046	-	-
514030	Holiday Additional Comp	21,710	24,393	25,422	35,101	42,983
	Subtotal	**4,171,529**	**4,280,073**	**4,437,245**	**4,831,397**	**4,854,441**
521000	FICA Taxes	295,096	314,897	321,438	369,897	382,222
522001	FRS	149,236	503,155	953,187	693,876	739,466
523000	Life & Health Insurance	855,873	860,817	874,861	1,292,406	1,174,867
524000	Workers Comp Insurance	45,529	42,652	56,184	62,700	62,700
526000	OPEB	(30,907)	-	(57,635)	34,200	34,200
529000	Compensated Absences	(58,613)	3,836	(34,431)	-	-
	Subtotal	**1,256,213**	**1,725,357**	**2,113,605**	**2,453,079**	**2,393,455**
531000	Professional Services	543,448	712,713	516,201	990,532	840,532
531003	Town Attorney	1,325	385	8,556	21,000	35,000
531007	Laboratory Testing Services	-	-	-	145,825	148,325
534000	Other Contractual Service	197,840	206,962	209,019	670,088	742,788
540000	Travel & Per Diem	6,646	6,585	12,409	33,804	40,991
540001	Car Allowance	6,000	6,000	3,350	4,200	4,200
541000	Communication Services	36,692	38,870	41,493	67,045	77,499
542000	Postage & Freight	98,207	103,337	103,573	134,700	138,090
543000	Utility Services	2,093,180	2,396,116	2,659,155	2,869,123	3,048,922
544000	Rentals & Leases	71,789	72,527	67,941	88,920	92,920
545000	Insurance	457,305	512,690	555,457	768,816	809,873
546000	Repairs & Maintenance	1,599,726	1,804,274	1,490,878	2,068,919	2,404,552
546001	Vehicle R&M	29,304	32,926	40,421	81,225	85,965
546002	Wells R&M	124,134	165,431	149,555	237,500	282,500
546003	Grounds R&M	69,449	85,813	57,378	156,740	156,740
546004	Building Janitorial	38,572	39,244	30,179	127,660	91,900
547000	Printing & Binding	3,403	3,399	258	9,100	9,100
548000	Promotional Activities	2,026	672	3,568	22,300	23,200
549000	Other Current Charges	34,107	82,116	35,196	57,400	62,900
549005	Credit Card Process Fee	135,787	138,604	125,909	163,000	163,000
549010	Recording Fees	5,803	2,827	4,828	12,500	12,500
549013	Refund Prior Year Fees	-	-	27,638	7,500	7,500
549014	Doubtful Accounts	-	1,514	7,604	38,000	38,000
549015	Customer Deposit Interest	2,861	2,277	2,251	16,000	75,000
551000	Office Supplies	6,972	7,272	5,998	12,000	13,000
552000	Operating Supplies	315,194	210,785	321,247	518,861	664,135
552001	Uniforms	19,839	23,484	26,247	29,669	37,840
552002	Gas Oil & Lube	108,877	180,167	110,268	213,194	243,483

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2025

FUND: 400 / Water System Fund

DEPT: Fund Summary Total

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
552003	Traffic Control Devices	3,828	-	-	5,000	5,000
552005	RO Chemicals	317,758	310,679	671,543	1,065,571	1,117,102
552006	RO Concentrate Treatmnt	324,370	613,540	802,882	415,000	434,680
552007	RO Odor Control	228,307	232,412	394,874	325,545	341,347
552008	Nano Filtration Chemicals	305,035	460,711	651,716	1,213,754	1,271,537
552009	Nano Odor Control	155,648	156,598	228,060	381,186	399,369
552010	Nano Concentrate Treatm	3,102	9,453	34,957	35,900	37,600
552013	Lab Chemicals	45,765	71,830	84,461	91,300	101,300
554000	Books Dues Pubs Subscriptions	113,110	173,510	155,621	199,705	386,943
	Subtotal	**7,505,406**	**8,865,722**	**9,640,688**	**13,298,582**	**14,445,333**
559000	Depreciation	6,617,620	6,653,546	6,710,342	6,721,800	6,722,000
564000	Machinery & Equipment	336,093	90,045	243,507	730,500	559,000
	Subtotal	**6,953,713**	**6,743,591**	**6,953,849**	**7,452,300**	**7,281,000**
571000	Principal	2,269,000	2,293,500	2,305,000	1,627,500	1,657,500
572000	Interest	398,699	341,711	281,728	222,786	184,771
573000	Other Debt Service Costs	-	-	-	3,000	3,000
573001	Amortization	33,027	27,784	70,587	15,478	15,478
	Subtotal	**2,700,726**	**2,662,995**	**2,657,315**	**1,868,764**	**1,860,749**
599099	Cost Allocation Gen Fund	1,259,560	1,304,970	1,528,157	1,651,798	1,794,513
	Subtotal	**1,259,560**	**1,304,970**	**1,528,157**	**1,651,798**	**1,794,513**
595098	Reserve Equity	4,684,143	2,302,740	3,268,551	-	-
599001	Contingency	-	-	-	563,800	598,600
	Subtotal	**4,684,143**	**2,302,740**	**3,268,551**	**563,800**	**598,600**
	TOTAL	**28,531,291**	**27,885,448**	**30,599,410**	**32,119,720**	**33,228,091**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2025

FUND: **400 / Water System Fund**

DEPT: **40050033 / Admin**

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	164,579	171,142	129,912	191,400	200,445
512000	Regular Salaries	800,052	818,762	787,111	862,094	803,203
512001	Inflation Subsidy	-	-	43,740	-	-
514000	Overtime	52	7	286	9,840	9,840
514020	Comp Time Paid	2,236	442	1,214	-	-
	Subtotal	**966,918**	**990,352**	**962,263**	**1,063,334**	**1,013,488**
521000	FICA Taxes	68,153	71,903	67,874	93,149	99,025
522001	FRS	(190,325)	120,500	529,903	173,612	223,159
523000	Life & Health Insurance	129,762	162,654	174,023	290,629	273,244
524000	Workers Comp Insurance	421	145	(114)	3,263	3,263
526000	OPEB	(30,907)	-	(57,635)	34,200	34,200
529000	Compensated Absences	(4,490)	(1,930)	(30,366)	-	-
	Subtotal	**(27,386)**	**353,272**	**683,686**	**594,853**	**632,891**
531000	Professional Services	150,270	245,396	120,925	378,371	278,371
531003	Town Attorney	1,325	385	8,556	21,000	35,000
534000	Other Contractual Service	32,821	31,670	39,893	98,563	111,863
540000	Travel & Per Diem	1,346	1,477	2,420	11,604	15,801
540001	Car Allowance	6,000	6,000	3,350	4,200	4,200
541000	Communication Services	5,974	6,976	7,781	9,700	12,340
542000	Postage & Freight	98,207	103,337	103,573	134,700	138,090
544000	Rentals & Leases	55,093	60,763	65,782	70,920	70,920
545000	Insurance	457,305	512,690	555,457	768,816	809,873
546000	Repairs & Maintenance	105,448	110,398	109,341	183,353	280,483
546001	Vehicle R&M	1,336	2,148	1,162	4,725	7,465
547000	Printing & Binding	2,331	3,030	-	6,100	6,100
548000	Promotional Activities	2,026	672	1,707	16,800	17,700
549000	Other Current Charges	2,081	1,965	2,278	6,900	6,900
549005	Credit Card Process Fee	135,787	138,604	125,909	163,000	163,000
549010	Recording Fees	5,803	2,827	4,828	12,500	12,500
549013	Refund Prior Year Fees	-	-	27,638	7,500	7,500
549014	Doubtful Accounts	-	1,514	7,604	38,000	38,000
549015	Customer Deposit Interest	2,861	2,277	2,251	16,000	75,000
551000	Office Supplies	2,735	3,386	2,740	5,500	5,500
552000	Operating Supplies	24,173	37,838	34,858	79,801	45,235
552001	Uniforms	-	2,168	2,838	4,121	5,030
552002	Gas Oil & Lube	2,717	4,053	3,729	4,371	5,825
554000	Books Dues Pubs Subscriptions	31,632	25,463	31,955	43,039	86,403
	Subtotal	**1,127,273**	**1,305,038**	**1,266,575**	**2,089,584**	**2,239,099**
564000	Machinery & Equipment	-	39,283	-	-	-
	Subtotal	**-**	**39,283**	**-**	**-**	**-**
	TOTAL	**2,066,805**	**2,687,945**	**2,912,524**	**3,747,771**	**3,885,478**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2025

FUND: **400 / Water System Fund**

DEPT: **40050133 / Plant**

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
512000	Regular Salaries	1,984,973	1,950,300	1,982,209	2,162,881	2,288,145
512001	Inflation Subsidy	-	-	81,200	-	-
514000	Overtime	54,178	53,305	69,581	110,125	121,117
514020	Comp Time Paid	741	12,425	12,839	-	-
514030	Holiday Additional Comp	21,710	24,393	25,422	35,101	42,983
	Subtotal	**2,061,602**	**2,040,423**	**2,171,251**	**2,308,107**	**2,452,245**
521000	FICA Taxes	146,938	151,658	159,884	170,568	182,222
522001	FRS	215,973	236,985	260,719	313,159	327,851
523000	Life & Health Insurance	412,394	378,998	380,125	584,339	498,964
524000	Workers Comp Insurance	29,747	27,594	36,375	38,310	38,310
529000	Compensated Absences	(60,550)	(734)	(8,681)	-	-
	Subtotal	**744,502**	**794,502**	**828,423**	**1,106,376**	**1,047,347**
531000	Professional Services	382,436	463,950	391,577	593,755	543,755
531007	Laboratory Testing Services	-	-	-	145,825	148,325
534000	Other Contractual Service	17,590	28,556	42,616	99,000	56,900
540000	Travel & Per Diem	3,154	4,621	8,958	16,500	17,000
541000	Communication Services	20,703	21,624	24,517	39,168	44,600
543000	Utility Services	2,081,436	2,383,309	2,647,145	2,850,583	3,028,882
544000	Rentals & Leases	16,240	11,669	2,159	10,500	14,500
546000	Repairs & Maintenance	1,159,507	1,335,147	1,001,634	1,282,553	1,389,519
546001	Vehicle R&M	3,416	11,051	5,546	35,000	37,000
546002	Wells R&M	124,134	165,431	149,555	237,500	282,500
546003	Grounds R&M	69,449	85,813	57,378	144,500	144,500
547000	Printing & Binding	1,072	369	258	3,000	3,000
548000	Promotional Activities	-	-	1,861	5,500	5,500
549000	Other Current Charges	25,200	27,073	22,866	28,500	33,000
551000	Office Supplies	3,183	2,526	1,286	5,000	6,000
552000	Operating Supplies	223,559	116,469	185,098	306,360	495,900
552001	Uniforms	11,975	12,839	14,128	15,133	22,100
552002	Gas Oil & Lube	49,674	92,089	19,238	114,946	120,574
552005	RO Chemicals	317,758	310,679	671,543	1,065,571	1,117,102
552006	RO Concentrate Treatmnt	324,370	613,540	802,882	415,000	434,680
552007	RO Odor Control	228,307	232,412	394,874	325,545	341,347
552008	Nano Filtration Chemicals	305,035	460,711	651,716	1,213,754	1,271,537
552009	Nano Odor Control	155,648	156,598	228,060	381,186	399,369
552010	Nano Concentrate Treatm	3,102	9,453	34,957	35,900	37,600
552013	Lab Chemicals	45,765	71,830	84,461	91,300	101,300
554000	Books Dues Pubs Subscriptions	68,321	134,614	113,335	142,050	268,100
	Subtotal	**5,641,033**	**6,752,372**	**7,557,649**	**9,603,629**	**10,364,590**
564000	Machinry, Eqpmt, Softwr	190,665	43,837	142,407	462,500	107,000
	Subtotal	**190,665**	**43,837**	**142,407**	**462,500**	**107,000**
	TOTAL	**8,637,802**	**9,631,134**	**10,699,730**	**13,480,612**	**13,971,182**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2025

FUND: **400 / Water System Fund**

DEPT: **40050233 / Water Field**

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
512000	Regular Salaries	993,609	1,036,937	1,073,303	1,279,756	1,208,508
512001	Inflation Subsidy	-	-	50,400	-	-
514000	Overtime	136,677	198,326	164,034	180,200	180,200
514020	Comp Time Paid	12,724	14,035	15,993	-	-
	Subtotal	**1,143,009**	**1,249,298**	**1,303,730**	**1,459,956**	**1,388,708**
521000	FICA Taxes	80,005	91,336	93,680	106,180	100,975
522001	FRS	123,587	145,670	162,565	207,105	188,456
523000	Life & Health Insurance	313,717	319,164	320,713	417,438	402,659
524000	Workers Comp Insurance	15,361	14,913	19,923	21,127	21,127
529000	Compensated Absences	6,427	6,499	4,616	-	-
	Subtotal	**539,097**	**577,583**	**601,496**	**751,850**	**713,217**
531000	Professional Services	10,742	3,368	3,699	18,406	18,406
534000	Other Contractual Service	147,428	146,735	126,509	472,525	574,025
540000	Travel & Per Diem	2,146	487	1,031	5,700	8,190
541000	Communication Services	10,015	10,270	9,195	18,177	20,559
543000	Utility Services	11,744	12,807	12,009	18,540	20,040
544000	Rentals & Leases	456	95	-	7,500	7,500
546000	Repairs & Maintenance	334,771	358,728	379,903	603,013	734,550
546001	Vehicle R&M	24,551	19,727	33,713	41,500	41,500
546003	Grounds R&M	-	-	-	12,240	12,240
546004	Building Janitorial	38,572	39,244	30,179	127,660	91,900
549000	Other Current Charges	6,827	53,078	10,051	22,000	23,000
551000	Office Supplies	1,054	1,360	1,972	1,500	1,500
552000	Operating Supplies	67,461	56,477	101,291	132,700	123,000
552001	Uniforms	7,864	8,477	9,281	10,415	10,710
552002	Gas Oil & Lube	56,486	84,025	87,300	93,877	117,084
552003	Traffic Control Devices	3,828	-	-	5,000	5,000
554000	Books Dues Pubs Subscriptions	13,156	13,433	10,331	14,616	32,440
	Subtotal	**737,101**	**808,312**	**816,464**	**1,605,369**	**1,841,644**
564000	Machinery & Equipment	145,428	6,925	101,100	268,000	452,000
	Subtotal	**145,428**	**6,925**	**101,100**	**268,000**	**452,000**
	TOTAL	**2,564,636**	**2,642,118**	**2,822,790**	**4,085,175**	**4,395,569**

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
WATER FUND

AUTHORIZED POSITIONS	FY 2025
Administration	
Director, Utilities	1
Assistant Director, Utilities	1
Customer Service/Billing Manager	1
Utilities Business Admin	1
Special Projects Coordinator	1
Billing & Meter Operations Supervisor	1
Utility Engineer Technician	1
Accountant	1
Senior Engineer	1.5
Customer Service Coordinator	1
Customer Service Rep.	4
Customer Service Rep., Sr.	2
Total	16.5
Plant	
HVAC Technician	0.5
Utilities Purchase&Asset Mgt Spc	1
Utilities Plant Mechanic	1
Administrative Specialist II	1
Utilities Compliance & Operations Mgr	1
Chief Water Plant Operator	1
Laboratory Manager	1
Utilities Lab Tech	1
Process Controls Technician	3
Scada Systems Analyst	1
Scada Systems Senior	1
Ops Tech Manager	1
Water Plant Maintenance Supervisor	1
Utilities Electrician	1
Utilities Electrical Controls Coordinator	1
Utilities Systems Manager	1
Water Plant Operator	14
Total	31.5
Field	
Administrative Specialist II	1
Senior Engineer	0.5
Utility Field Representative	4
Utility Field Ops Supervisor	1
Utility Services Manager	0.5
Utility Worker Coordinator	2
Utility Worker I	2
Utility Filed Operations Coordinator	1
Utility Worker II	7
Total	19
Total Water	67

TOWN OF JUPITER
STORMWATER UTILITY
SUMMARY OF OPERATING BUDGET
FISCAL YEAR 2025

	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
REVENUES			
Charges for services	$ 3,748,052	$ 4,012,081	$ 4,282,851
Interest & miscellaneous	45,686	58,528	54,825
Designated from retained earnings	-	370,150	443,623
TOTAL REVENUES	$ 3,793,738	$ 4,440,759	$ 4,781,299
EXPENSES			
Administration	$ 758,488	$ 920,760	$ 857,947
Field	985,224	1,659,777	2,052,540
Cost Allocation - General Fund	198,205	223,599	234,189
Depreciation	952,256	1,083,000	1,083,000
Debt service	453,623	453,623	453,623
Contingency	-	100,000	100,000
Designated to retained earnings	445,942	-	-
TOTAL EXPENSES	$ 3,793,738	$ 4,440,759	$ 4,781,299
FUNDS AVAILABLE FOR R&R (excluding retained earnings)			
Revenue	$ 3,793,738	$ 4,070,609	$ 4,337,676
Less: Expenses	(3,347,796)	(4,440,759)	(4,781,299)
Plus: Depreciation	952,256	1,083,000	1,083,000
Plus: OPEB	821	3,900	3,900
AVAILABLE FOR R&R	$ 1,399,019	$ 716,750	$ 643,277
(R&R target is $739k in FY2025)			

Notes:

Capitalized Salaries	$ 17,843	$ 15,000	$ 92,100

TOWN OF JUPITER
BUDGET INFORMATION - REVENUES
FISCAL YEAR 2025

FUND: 410 / Stormwater Fund

DEPT: Revenue

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
34	**CHARGES FOR SERVICE**					
343900	CFS-Stormwater Utility Ch	3,420,349	3,476,456	3,718,330	3,980,508	4,250,636
343901	CFS-Rentals/Land Leases	21,397	22,918	24,390	25,323	27,365
349002	CFS-Plan Review Fees	8,026	3,128	5,332	6,250	4,850
	Subtotal	**3,449,772**	**3,502,502**	**3,748,052**	**4,012,081**	**4,282,851**
36	**MISCELLANEOUS**					
361101	Interest-Cash w/Broker	1,742	16,557	33,420	22,151	33,500
361102	Interest-SBA	664	3,571	20,796	13,127	21,000
361300	Interest-NCFVI	(3,178)	(85,597)	(21,163)	-	-
361400	Interest-Gain/Loss Sale Invest	29	(72)	-	-	-
369900	Other Miscellaneous Rev	2,119	-	12,021	-	-
369945	Oth Rev-Vehicle Fuel Reim	650	648	613	650	325
381140	Trnsfr Fr-JRE Non-Ad Valorem	-	-	-	22,600	-
	Subtotal	**2,026**	**(64,892)**	**45,686**	**58,528**	**54,825**
38	**NON-REVENUES**					
380000	Designated fr Fund Balance	-	-	-	370,150	443,623
	Subtotal	**-**	**-**	**-**	**370,150**	**443,623**
	TOTAL	**3,451,798**	**3,437,611**	**3,793,738**	**4,440,759**	**4,781,299**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2025

FUND: 410 / Stormwater Fund

DEPT: Fund Summary

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
512000	Regular Salaries	537,151	550,944	635,648	747,587	637,862
512001	Inflation Subsidy	-	-	25,200	-	-
514000	Overtime	4,964	6,021	17,791	13,770	15,463
514010	Comp Time Paid	-	2,775	2,707	-	-
514030	Holiday Additional Comp	-	-	510	-	-
	Subtotal	**542,115**	**559,741**	**681,856**	**761,357**	**653,325**
521000	FICA Taxes	38,244	41,223	49,757	57,603	54,769
522001	FRS	19,037	65,017	247,247	109,935	101,158
523000	Life & Health Insurance	140,905	116,050	134,858	196,510	208,303
524000	Workers Comp Insurance	6,509	5,674	8,656	9,272	9,272
526000	OPEB	(6,539)	-	821	3,900	3,900
529000	Compensated Absences	3,254	1,629	31,664	-	-
	Subtotal	**201,409**	**229,593**	**473,003**	**377,220**	**377,402**
531000	Professional Services	111,254	100,414	50,535	232,960	342,960
531003	Town Attorney	-	-	3,110	1,000	1,000
531007	Laboratory Testing Services	-	-	-	23,000	10,000
534000	Other Contractual Service	48,907	56,319	53,525	115,958	179,143
540000	Travel & Per Diem	394	4,318	1,535	7,500	11,500
541000	Communication Services	4,545	4,696	6,057	9,320	10,136
542000	Postage & Freight	11,158	10,497	10,911	15,720	15,720
543000	Utility Services	23,640	29,300	40,671	40,500	45,500
544000	Rentals & Leases	6,100	6,061	6,506	9,155	9,385
545000	Insurance	12,576	11,926	13,424	18,344	19,739
546000	Repairs & Maintenance	275,217	338,389	227,896	690,601	759,846
546001	Vehicle R&M	7,908	3,264	4,745	8,300	12,300
546003	Grounds R&M	74,663	88,189	81,203	105,000	105,000
547000	Printing & Binding	71	-	-	500	500
548000	Promotional Activities	42	201	-	5,000	5,000
549000	Other Current Charges	1,618	1,581	1,655	8,950	9,450
549005	Credit Card Processing	14,484	14,784	13,430	18,000	18,000
549014	Doubtful Accounts	-	1,328	1,512	3,700	3,700
551000	Office Supplies	-	416	873	500	500
552000	Operating Supplies	23,723	11,642	34,115	74,581	66,380
552001	Uniforms	2,383	2,853	2,783	4,260	6,615
552002	Gas Oil & Lube	15,762	18,581	23,811	27,033	42,468
552003	Traffic Control Devices	-	-	2,895	5,000	7,500
554000	Books Dues Pubs Subscriptions	17,443	10,594	7,661	17,078	27,418
	Subtotal	**651,886**	**715,352**	**588,853**	**1,441,960**	**1,709,760**
559000	Depreciation	910,958	924,163	952,256	1,083,000	1,083,000
564000	Machinery & Equipment	90,382	-	-	-	170,000
	Subtotal	**1,001,340**	**924,163**	**952,256**	**1,083,000**	**1,253,000**
571000	Principal	329,941	337,530	345,293	353,234	361,359

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2025

FUND: 410 / Stormwater Fund

DEPT: Fund Summary

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
572000	Interest	123,682	116,093	108,330	100,389	92,264
	Subtotal	**453,623**	**453,623**	**453,623**	**453,623**	**453,623**
599099	Cost Allocation Gen Fund	181,341	181,439	198,205	223,599	234,189
	Subtotal	**181,341**	**181,439**	**198,205**	**223,599**	**234,189**
595098	Reserve Equity	420,085	373,699	445,942	-	-
599001	Contingency	-	-	-	100,000	100,000
	Subtotal	**420,085**	**373,699**	**445,942**	**100,000**	**100,000**
	TOTAL	**3,451,798**	**3,437,610**	**3,793,738**	**4,440,759**	**4,781,299**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2025

FUND: **410 / Stormwater Fund**

DEPT: **41050038 / Stormwater / Admin**

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
512000	Regular Salaries	189,600	191,161	283,868	334,952	205,890
512001	Inflation Subsidy	-	-	11,200	-	-
514000	Overtime	8	10	6,309	6,402	8,095
	Subtotal	**189,609**	**191,170**	**301,377**	**341,354**	**213,985**
521000	FICA Taxes	13,718	14,468	22,378	26,760	22,775
522001	FRS	(16,779)	25,238	201,543	52,938	41,537
523000	Life & Health Insurance	31,082	22,852	47,405	71,530	72,753
524000	Workers Comp Insurance	956	897	2,450	2,577	2,577
526000	OPEB	(6,539)	-	821	3,900	3,900
529000	Compensated Absences	(4,954)	(1,348)	18,547	-	-
	Subtotal	**17,484**	**62,108**	**293,144**	**157,705**	**143,542**
531000	Professional Services	96,784	90,187	46,381	226,960	336,960
531003	Town Attorney	-	-	3,110	1,000	1,000
534000	Other Contractual Service	31,788	31,969	33,264	35,643	38,643
540000	Travel & Per Diem	254	2,723	1,408	1,500	3,500
541000	Communication Services	1,103	1,333	2,442	3,120	3,936
542000	Postage & Freight	11,158	10,497	10,911	15,720	15,720
544000	Rentals & Leases	5,449	6,010	6,506	6,755	6,985
545000	Insurance	12,576	11,926	13,424	18,344	19,739
546000	Repairs & Maintenance	6,490	7,449	9,004	54,350	13,595
546001	Vehicle R&M	92	151	1,084	300	1,300
547000	Printing & Binding	71	-	-	500	500
548000	Promotional Activities	42	201	-	5,000	5,000
549000	Other Current Charges	1,543	1,531	1,605	8,750	9,250
549005	Credit Card Processing	14,484	14,784	13,430	18,000	18,000
549014	Doubtful Accounts	-	1,328	1,512	3,700	3,700
551000	Office Supplies	-	416	873	500	500
552000	Operating Supplies	3,245	4,195	10,989	9,781	5,380
552001	Uniforms	250	304	258	1,485	3,150
552002	Gas Oil & Lube	678	1,510	3,080	5,291	3,399
554000	Books Dues Pubs Subscriptions	3,851	3,617	4,687	5,002	10,163
	Subtotal	**189,856**	**190,131**	**163,967**	**421,701**	**500,420**
	TOTAL	**396,949**	**443,410**	**758,488**	**920,760**	**857,947**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2025

FUND: **410 / Stormwater Fund**

DEPT: **41050238/Stormwater / Field**

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
512000	Regular Salaries	347,551	359,784	351,780	412,635	431,972
512001	Inflation Subsidy	-	-	14,000	-	-
514000	Overtime	4,955	6,011	11,482	7,368	7,368
514010	Comp Time Paid	-	2,775	2,707	-	-
514030	Holiday Additional Comp	-	-	510	-	-
	Subtotal	**352,506**	**368,570**	**380,479**	**420,003**	**439,340**
521000	FICA Taxes	24,525	26,754	27,379	30,843	31,994
522001	FRS	35,816	39,779	45,704	56,997	59,621
523000	Life & Health Insurance	109,822	93,197	87,453	124,980	135,550
524000	Workers Comp Insurance	5,553	4,777	6,206	6,695	6,695
529000	Compensated Absences	8,208	2,978	13,117	-	-
	Subtotal	**183,925**	**167,485**	**179,859**	**219,515**	**233,860**
531000	Professional Services	14,470	10,228	4,154	6,000	6,000
531007	Laboratory Testing Services	-	-	-	23,000	10,000
534000	Other Contractual Service	17,119	24,350	20,261	80,315	140,500
540000	Travel & Per Diem	140	1,595	127	6,000	8,000
541000	Communication Services	3,442	3,363	3,615	6,200	6,200
543000	Utility Services	23,640	29,300	40,671	40,500	45,500
544000	Rentals & Leases	651	51	-	2,400	2,400
546000	Repairs & Maintenance	268,727	330,940	218,892	636,251	746,251
546001	Vehicle R&M	7,815	3,113	3,661	8,000	11,000
546003	Grounds R&M	74,663	88,189	81,203	105,000	105,000
549000	Other Current Charges	75	50	50	200	200
552000	Operating Supplies	20,478	7,447	23,126	64,800	61,000
552001	Uniforms	2,133	2,548	2,525	2,775	3,465
552002	Gas Oil & Lube	15,084	17,071	20,732	21,742	39,069
552003	Traffic Control Devices	-	-	2,895	5,000	7,500
554000	Books Dues Pubs Subscriptions	13,592	6,977	2,975	12,076	17,255
	Subtotal	**462,030**	**525,221**	**424,886**	**1,020,259**	**1,209,340**
564000	Machinery & Equipment	90,382	-	-	-	170,000
	Subtotal	**90,382**	**-**	**-**	**-**	**170,000**
	TOTAL	**1,088,843**	**1,061,277**	**985,224**	**1,659,777**	**2,052,540**

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
STORMWATER FUND

AUTHORIZED POSITIONS		FY 2025
Administration		
Senior Engineer		1
Utility Engineer Technician		1
Customer Service Rep, Sr		1
Customer Service Rep.		1
Adminstative Specialist II		1
	Total	5
Field		
Utility Field Operations Coordinator		1
Utility Field Operations Supervisor		1
Utility Services Mgr		0.5
Utility Worker II		2
Utility Worker I		1
	Total	5.5
	Total Stormwater	10.5

TOWN OF JUPITER
JUPITER RIVER ESTATES NON-ADVALOREM ASSESSMENT
FISCAL YEAR 2025

	Proposed FY 2025
REVENUES	
Non-Ad Valorem Assessment	$ 360
Interest & miscellaneous	67
TOTAL REVENUES	$ 427
EXPENSES	
Postage	$ 5
Other Current Charges	360
Designated to retained earnings	62
TOTAL EXPENSES	$ 427

TOWN OF JUPITER
BUILDING ENTERPRISE FUND
SUMMARY OF DRAFT BUDGET
FISCAL YEAR 2024 - 2025

REVENUES:	Actual 2022 - 2023	Adopted 2023 - 2024	Proposed 2024 - 2025
Building permits	5,226,535	5,212,000	5,262,000
Interest on investments	516,932	165,000	518,000
Misc. Revenue	(7,064)	650	1,950
Designated from retained earnings	-	100,939	-
TOTAL REVENUES	5,736,403	5,478,589	5,781,950

EXPENSES:			
Protective inspections	3,786,629	4,763,979	4,982,875
Cost Allocation - General Fund	599,802	671,610	745,146
Depreciation	31,864	43,000	45,000
Transfer to CIP	500,000	-	-
Designated to Retained Earnings	-	-	8,929
TOTAL EXPENSES	4,918,295	5,478,589	5,781,950

TOWN OF JUPITER
BUDGET INFORMATION - REVENUES
FISCAL YEAR 2023 - 2024

FUND: **450 / Building Enterprise**
Dept./Div: **Revenues**

A/C No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
32	**LICENSES & PERMITS**					
322000	Building Permits	5,700,228	6,421,013	5,213,541	5,200,000	5,250,000
322991	Bldg Permits-DCA	6,773	6,387	6,167	6,000	6,000
322992	Bldg Permits-DBPR	7,135	9,905	6,828	6,000	6,000
	Subtotal	**5,714,136**	**6,437,305**	**5,226,535**	**5,212,000**	**5,262,000**
36	**MISCELLANEOUS**					
331500	Fed Grant - FEMA	-	-	-	-	-
341904	CFS-Recop	-	-	-	-	-
361101	Interest-Cash w/Broker Invest	45,511	27,968	75,092	40,000	75,000
361102	Interest-SBA	12,465	67,015	390,267	100,000	390,000
361110	Interest-FLCLASS	1,356	8,452	52,863	25,000	53,000
361300	Interest-Net Ch Fair Value Inv	29,490	(103,151)	(1,291)	-	-
361400	Interest-Gain/Loss Sale Invest	(61,930)	(23)	-	-	-
364000	Disposition of Fixed Assets	-	-	(7,714)	-	-
369900	Other Miscellaneous Revenue	-	25	-	-	-
369941	Oth Rev-WC Reimbursement	-	-	-	-	-
369945	Oth Rev-Vehicle Fuel Reimburse	650	650	650	650	1,950
	Subtotal	**27,542**	**936**	**509,868**	**165,650**	**519,950**
38	**NON-REVENUES**					
380000	Designated from retained earnings	-	-	-	100,939	-
	Subtotal	**-**	**-**	**-**	**100,939**	**-**
	TOTAL	**$5,741,678**	**$6,438,241**	**$5,736,403**	**$5,478,589**	**$5,781,950**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **450 / Building Enterprise**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	152,863	167,388	184,758	190,887	200,564
512000	Regular Salaries	1,489,026	1,525,691	1,695,324	1,863,692	1,901,083
514000	Overtime	4,690	4,373	2,345	14,100	13,100
	Subtotal	**1,648,338**	**1,698,039**	**1,957,886**	**2,068,679**	**2,114,747**
521000	FICA Taxes	117,610	125,569	141,638	150,260	152,651
522001	FRS	(108,747)	381,103	289,281	338,646	350,562
523000	Life & Health Insurance	416,802	385,139	439,282	522,796	562,410
524000	Workers Comp Insurance	8,900	8,620	8,500	8,244	8,244
526000	OPEB	(28,219)	(13,077)	-	25,800	25,800
	Subtotal	**385,215**	**870,520**	**916,940**	**1,045,746**	**1,099,667**
531000	Professional Services	24,008	19,835	29,761	81,497	81,497
531003	Town Attorney	2,093	2,778	2,090	10,000	10,000
534000	Other Contractual Service	662,312	657,080	611,836	847,668	977,168
540000	Travel & Per Diem	2,771	8,063	6,521	26,683	28,293
541000	Communication Services	10,362	9,904	10,969	16,480	16,480
544000	Rentals & Leases	6,193	5,210	4,360	5,148	5,148
545000	Insurance	21,557	24,691	27,127	38,293	48,781
546000	Repairs & Maintenance	43,895	66,551	52,671	62,504	207,638
546001	Vehicle R&M	3,798	2,825	5,205	10,450	10,450
547000	Printing & Binding	-	-	-	700	700
548000	Promotional Activities	-	225	60	700	700
549000	Other Current Charges	-	-	518	798	798
549005	Credit Card Process Fee	84,696	98,319	98,835	101,400	101,400
551000	Office Supplies	2,077	1,514	1,039	5,600	5,600
552000	Operating Supplies	35,812	27,774	57,380	122,267	74,586
552001	Uniforms	970	3,022	3,378	4,310	4,310
552002	Gas Oil & Lube	10,466	14,421	13,749	20,508	18,000
554000	Books Dues Pubs Etc	9,149	14,124	20,146	44,548	121,912
	Subtotal	**920,158**	**956,336**	**945,646**	**1,399,554**	**1,713,461**
559000	Depreciation	31,117	31,411	31,864	43,000	45,000
564000	Machinery & Equipment	-	-	(33,844)	250,000	55,000
	Subtotal	**31,117**	**31,411**	**(1,980)**	**293,000**	**100,000**
599099	Cost Allocation Gen Fund	478,921	484,120	599,802	671,610	745,146
	Subtotal	**478,921**	**7,774,583**	**1,099,802**	**671,610**	**754,075**
	TOTAL	**3,463,749**	**11,330,888**	**4,918,295**	**5,478,589**	**5,781,950**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **450 / Building Enterprise**
Dept/Div: **45040024 / Building Administration**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
511000	Executive Salaries	152,863	167,388	184,758	190,887	200,564
512000	Regular Salaries	384,168	474,650	566,809	577,428	561,774
512001	Inflation Subsidy	-	-	24,500	-	-
514000	Overtime	264	849	-	3,500	2,500
514020	Comp Time Paid	-	-	-	-	-
	Subtotal	**537,295**	**642,886**	**776,068**	**771,815**	**764,838**
521000	FICA Taxes	40,434	47,586	55,211	55,653	54,584
522001	FRS	(225,189)	257,404	141,964	155,521	159,940
523000	Life & Health Insurance	129,581	122,176	142,695	146,144	165,024
524000	Workers Comp Insurance	4,073	3,921	3,956	3,835	3,835
526000	OPEB	(28,219)	(13,077)	-	25,800	25,800
529000	Compensated Adsences	4,124	(11,728)	11,477	-	-
	Subtotal	**(75,196)**	**406,282**	**355,302**	**386,953**	**409,183**
531000	Professional Services	24,008	19,835	29,761	81,497	81,497
531003	Town Attorney	2,093	2,778	2,090	10,000	10,000
534000	Other Contractual Service	-	-	1,095	60,000	2,500
540000	Travel & Per Diem	1,248	2,825	1,535	4,690	6,300
544000	Rentals & Leases	6,193	5,210	4,360	5,148	5,148
545000	Insurance	21,557	24,691	27,127	38,293	48,781
546000	Repairs & Maintenance	43,895	66,551	52,104	55,704	185,838
547000	Printing & Binding	-	-	-	700	700
549000	Other Current Charges	-	-	518	798	798
549005	Credit Card Process Fee	84,696	98,319	98,835	101,400	101,400
551000	Office Supplies	2,077	1,514	1,039	5,600	5,600
552000	Operating Supplies	28,111	18,165	51,867	99,777	52,096
552001	Uniforms	140	-	73	280	280
552028	COVID-19 Prep and Response	-	-	-	-	-
554000	Books Dues Pubs Etc	6,181	4,888	7,049	17,353	82,717
	Subtotal	**220,197**	**244,776**	**277,452**	**481,240**	**583,655**
559000	Depreciation	31,117	31,411	31,864	43,000	45,000
564000	Machinery & Equipment	-	-	(33,844)	250,000	55,000
	Subtotal	**31,117**	**31,411**	**(1,980)**	**293,000**	**100,000**
591310	Tfr To-Capital Improvement Fun	-	7,290,463	500,000	-	-
595000	Designated to Retained Earnings	-	-	-	-	8,929
599099	Cost Allocation Gen Fund	478,921	484,120	599,802	671,610	745,146
	Subtotal	**478,921**	**7,774,583**	**1,099,802**	**671,610**	**754,075**
	TOTAL	**1,192,333**	**9,099,938**	**2,506,644**	**2,604,618**	**2,611,751**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2024 - 2025

FUND **450 / Building Enterprise**
Dept/Div: **45040124 / Building Inspections**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
512000	Regular Salaries	359,034	370,327	376,237	395,812	405,253
512001	Inflation Subsidy	-	-	14,000	-	-
514000	Overtime	309	1,151	623	3,500	3,500
514020	Comp Time Paid	488	70	-	-	-
514030	Holiday Additional Compensation	-	-	-	-	-
	Subtotal	**359,830**	**371,548**	**390,860**	**399,312**	**408,753**
521000	FICA Taxes	25,359	27,091	28,193	29,343	29,638
522001	FRS	36,566	40,762	46,701	54,188	55,471
523000	Life & Health Insurance	78,191	76,111	79,856	88,783	129,073
524000	Workers Comp Insurance	4,227	4,068	3,715	3,613	3,613
529000	Compensated Adsences	3,160	(2,477)	7,044	-	-
	Subtotal	**147,503**	**145,555**	**165,510**	**175,927**	**217,795**
534000	Other Contractual Service	543,000	613,516	538,185	583,000	770,000
540000	Travel & Per Diem	-	1,144	2,641	6,100	6,100
541000	Communication Services	10,362	9,904	10,969	16,480	16,480
546000	Repairs & Maintenance	-	-	567	4,800	4,800
546001	Vehicle R&M	3,798	2,825	5,205	10,450	10,450
552000	Operating Supplies	7,489	8,367	3,092	21,490	21,490
552001	Uniforms	783	2,741	2,794	2,840	2,840
552002	Gas Oil & Lube	10,466	14,421	13,749	20,508	18,000
554000	Books Dues Pubs Etc	1,404	4,288	3,786	7,924	19,924
	Subtotal	**577,301**	**657,205**	**580,989**	**673,592**	**870,084**
	TOTAL	**1,084,634**	**1,174,308**	**1,137,359**	**1,248,831**	**1,496,632**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2023 - 2024

FUND **450 / Building Enterprise**

Dept/Div: **45040224 / Building Permitting**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
512000	Regular Salaries	510,934	490,752	495,293	549,687	569,386
512001	Inflation Subsidy	-	-	28,000	-	-
514000	Overtime	4,029	2,240	1,348	5,100	5,100
514020	Comp Time Paid	931	516	559	-	-
	Subtotal	**515,894**	**493,509**	**525,201**	**554,787**	**574,486**
521000	FICA Taxes	34,123	36,325	38,172	40,002	40,845
522001	FRS	55,928	57,952	62,663	75,227	77,963
523000	Life & Health Insurance	152,067	131,397	155,701	190,200	210,770
524000	Workers Comp Insurance	415	414	519	499	499
529000	Compensated Adsences	(17,517)	(3,457)	12,165	-	-
	Subtotal	**225,015**	**222,632**	**269,221**	**305,928**	**330,077**
534000	Other Contractual Service	45,895	43,441	37,916	48,668	48,668
534008	Employee Health Clinic	-	-	-	-	-
540000	Travel & Per Diem	-	974	756	7,425	7,425
546000	Repairs & Maintenance	-	-	-	-	-
548000	Promotional Activities	-	225	60	700	700
552000	Operating Supplies	213	991	864	1,000	1,000
552001	Uniforms	48	281	290	910	910
554000	Books Dues Pubs Etc	-	2,093	5,823	9,507	9,507
	Subtotal	**46,155**	**48,005**	**45,710**	**68,210**	**68,210**
	TOTAL	**787,064**	**764,145**	**840,131**	**928,925**	**972,773**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2023 - 2024

FUND **450 / Building Enterprise**

Dept/Div: **45040324 / Building Plan Review**

AC/No.	Description	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
512000	Regular Salaries	234,890	189,962	256,984	340,765	364,670
512001	Inflation Subsidy	-	-	8,400	-	-
514000	Overtime	89	133	374	2,000	2,000
514020	Comp Time Paid	340	-	-	-	-
514030	Holiday Additional Compensatn	-	-	-	-	-
	Subtotal	**235,319**	**190,096**	**265,758**	**342,765**	**366,670**
521000	FICA Taxes	17,695	14,567	20,062	25,262	27,584
522001	FRS	23,948	24,985	37,953	53,710	57,188
523000	Life & Health Insurance	56,964	55,455	61,029	97,669	57,543
524000	Workers Comp Insurance	185	216	310	297	297
529000	Compensated Adsences	(10,898)	829	7,553	-	-
	Subtotal	**87,894**	**96,052**	**126,907**	**176,938**	**142,612**
531000	Professional Services	-	-	-	-	-
534000	Other Contractual Service	73,418	124	34,640	156,000	156,000
534008	Employee Health Clinic	-	-	-	-	-
540000	Travel & Per Diem	1,523	3,120	1,589	8,468	8,468
546000	Repairs & Maintenance	-	-	-	2,000	17,000
552000	Operating Supplies	-	251	1,557	-	-
552001	Uniforms	-	-	220	280	280
554000	Books Dues Pubs Etc	1,565	2,855	3,489	9,764	9,764
	Subtotal	**76,505**	**6,351**	**41,495**	**176,512**	**191,512**
	TOTAL	**399,718**	**292,498**	**434,161**	**696,215**	**700,794**

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
BUILDING FUND

AUTHORIZED POSITIONS	FY 2025
Director, Construction Services	1
Deputy Building Official	1
Chief Plans Examiner	1
Plans Examiner	3
Construction Svc Coor	1
Chief Building Inspector	1
Building Inspector	5
Building Revenue & Budget Admin	1
Building Operations Admin	1
Building Support Specialist I	4
Building Support Specialist II	7
Administrative Specialist III	1
Administrative Specialist I	1
Total	28

TOWN OF JUPITER
GENERAL OBLIGATION DEBT SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FISCAL YEAR 2024 - 2025

Ad valorem Taxes (0.0857 mills)	1,401,271
TOTAL REVENUES	$1,401,271
Debt Service	$1,401,271

TOWN OF JUPITER
FIRE STATION DEBT SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FISCAL YEAR 2024 - 2025

Transfer from General Fund	354,160
TOTAL REVENUES	$354,160
Debt Service	$354,160

Town of Jupiter Pay Ranges Effective January 1, 2025

Paygrade	Starting Salary	Midpoint	Ending Salary
Pay Grade 24-1	$39,532.77	$52,381.35	$ 65,229.93
Pay Grade 24-2	$42,300.58	$56,048.18	$ 69,795.78
Pay Grade 24-3	$44,837.83	$59,410.64	$ 73,983.46
Pay Grade 24-4	$47,527.64	$62,974.04	$ 78,420.44
Pay Grade 24-5	$50,380.33	$66,753.77	$ 83,127.21
Pay Grade 24-6	$52,899.24	$70,091.40	$ 87,283.57
Pay Grade 24-7	$54,221.78	$71,843.86	$ 89,465.93
Pay Grade 24-8	$55,544.31	$73,596.30	$ 91,648.29
Pay Grade 24-9	$58,320.15	$77,274.98	$ 96,229.80
Pay Grade 24-10	$61,235.93	$81,138.04	$ 101,040.15
Pay Grade 24-11	$63,686.01	$84,384.05	$ 105,082.09
Pay Grade 24-12	$66,233.59	$87,759.50	$ 109,285.42
Pay Grade 24-13	$68,883.25	$91,270.31	$ 113,657.37
Pay Grade 24-14	$71,293.19	$94,463.13	$ 117,633.07
Pay Grade 24-15	$73,788.00	$97,769.44	$ 121,750.89
Pay Grade 24-16	$76,371.14	$101,191.58	$ 126,012.03
Pay Grade 24-17	$79,044.89	$104,734.31	$ 130,423.72
Pay Grade 24-18	$81,809.26	$108,397.61	$ 134,985.96
Pay Grade 24-19	$84,673.42	$112,192.71	$ 139,712.00
Pay Grade 24-20	$87,637.37	$116,120.21	$ 144,603.04
Pay Grade 24-21	$90,704.56	$120,183.63	$ 149,662.70
Pay Grade 24-22	$93,878.42	$124,389.51	$ 154,900.60
Pay Grade 24-23	$97,164.70	$128,743.14	$ 160,321.58
Pay Grade 24-24	$100,565.67	$133,249.86	$ 165,934.05
Pay Grade 24-25	$103,078.84	$136,579.81	$ 170,080.77
Pay Grade 24-26	$105,656.24	$139,994.86	$ 174,333.49
Pay Grade 24-27	$108,297.88	$143,495.03	$ 178,692.18
Pay Grade 24-28	$111,004.89	$147,082.09	$ 183,159.28
Pay Grade 24-29	$113,780.73	$150,759.56	$ 187,738.38
Pay Grade 24-30	$116,625.39	$154,528.65	$ 192,431.90
Pay Grade 24-31	$119,541.17	$158,391.71	$ 197,242.25
Pay Grade 24-32	$122,529.21	$162,351.12	$ 202,173.03
Pay Grade 24-33	$125,591.81	$166,409.24	$ 207,226.66
Pay Grade 24-34	$128,732.41	$170,570.79	$ 212,409.17
Pay Grade 24-35	$131,951.01	$174,835.17	$ 217,719.34
Pay Grade 24-36	$135,249.90	$179,206.55	$ 223,163.19
Pay Grade 24-37	$138,630.23	$183,685.48	$ 228,740.74
Pay Grade - Assistant Town Manager	$156,847.38	$207,823.27	$ 258,799.15

Police Department Command Staff as of January 1, 2025

Position	Starting Salary	Midpoint	Ending Salary
Police Captain	$ 151,753.52	$ 167,497.95	$ 183,242.38
Police Major	$ 165,664.25	$ 187,067.83	$ 208,471.40
Deputy Police Chief	$ 188,141.48	$ 212,248.79	$ 236,356.10
Police Chief	$ 202,338.02	$ 212,575.37	$ 222,812.71

Fire Department Command Staff as of January 1, 2025

Position	Starting Salary	Midpoint	Ending Salary
Fire Chief	$ 191,100.00	$ 205,432.50	$ 219,765.00
Deputy Fire Chief	$ 164,850.00	$ 177,213.75	$ 189,577.50

Camp Counselors as of January 1st, 2025

	Starting Salary
Youth Camp Counselor - HS Graduate with Experience or Some College with Experience	$ 15.00
Inclusion Counselor	$ 15.25
Associates Degree with Experience	$ 15.50
Bachelor's Degree with Experience	$ 15.75
Alternate Lead Counselor without Bachelor's Degree	$ 16.00
Alternate Lead Counselor with Bachelor's Degree Lead Counselor without Bachelor's Degree	$ 16.25
Certified Teacher/Lead Counselor with Bachelor's Degree	$ 16.50
Camp Coordinator without Bachelor's Degree	$ 16.75
Camp Coordinator with Bachelor's Degree	$ 17.00

Attachment 2

TOWN OF JUPITER

100 YEARS

Uniquely Jupiter Since 1925

2024/2025
REVENUE MANUAL

Table of Contents

INTRODUCTION

This Town of Jupiter Revenue Manual is a companion document to the Town's annual budget document. The Revenue Manual was developed to provide a reference source for the major revenue sources collected by the Town.

This Revenue Manual is an in depth view of the Town's revenue sources. Its purpose is to provide information on the types of major revenue sources the Town utilizes to provide public services to the community. The Town relies on a variety of revenue sources in order to finance the cost of services provided to its citizens.

Some of the revenues can be directly associated with the cost of specific services. Examples include user fees charged for water, stormwater, solid waste collection services, and facility use fees. The amount charged for these services increases or decreases based on the Town's cost to provide the service and the amount of the service that is consumed by the user.

Other governmental revenue sources cannot be related directly to underlying services, primarily because the services do not lend themselves to cost recovery using a direct user charge. Examples are police services, maintenance of roadways, and the use of Town parks. These public services are financed through a variety of revenue sources such as property, sales, gas and utilities tax, and franchise fees.

The Revenue Manual is organized by governmental fund. The Town's fiscal year reporting and budget document conforms to the General Accepted Accounting Principles (GAAP) and financial statements are prepared in accordance with the standards set by the Governmental Accounting Standards Board (GASB), applicable to local governments for accounting and financial reporting. Town accounts are organized and operated on the basis of funds. Each fund is an independent fiscal and accounting entity and is segregated according to its intended purpose.

GENERAL FUND

The General Fund is the general operating fund of the Town. All general tax revenue and receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

AD VALOREM TAXES

Summary

Ad valorem taxes are levied against the taxable value of real and personal property. The Town Council sets the millage rate for the tax before October 1 each year. One mill is $1 of tax per $1,000 of taxable assessed value. The millage rate is applied to a property's most recent taxable assessed value. Taxable assessed value equals total assessed value (taking into account the annual limitation of 3% for the Save Our Homes restriction on value increases on homesteaded property) less exemptions (such as the $50,000 Homestead exemption, additional low-income senior exemption and disability exemptions.)

Example: For a home assessed at $100,000, a $50,000 homestead exemption is deducted resulting in a taxable assessed value of $50,000. The general fund operating millage rate (2.3894 for the 2023 tax bill) is applied, resulting in $119.47 in ad valorem property taxes.

Legal Authority

Florida Constitution, Article VII, Section 9
Chapters 192-197 and 200, Florida Statutes §116.211

Budget Determination

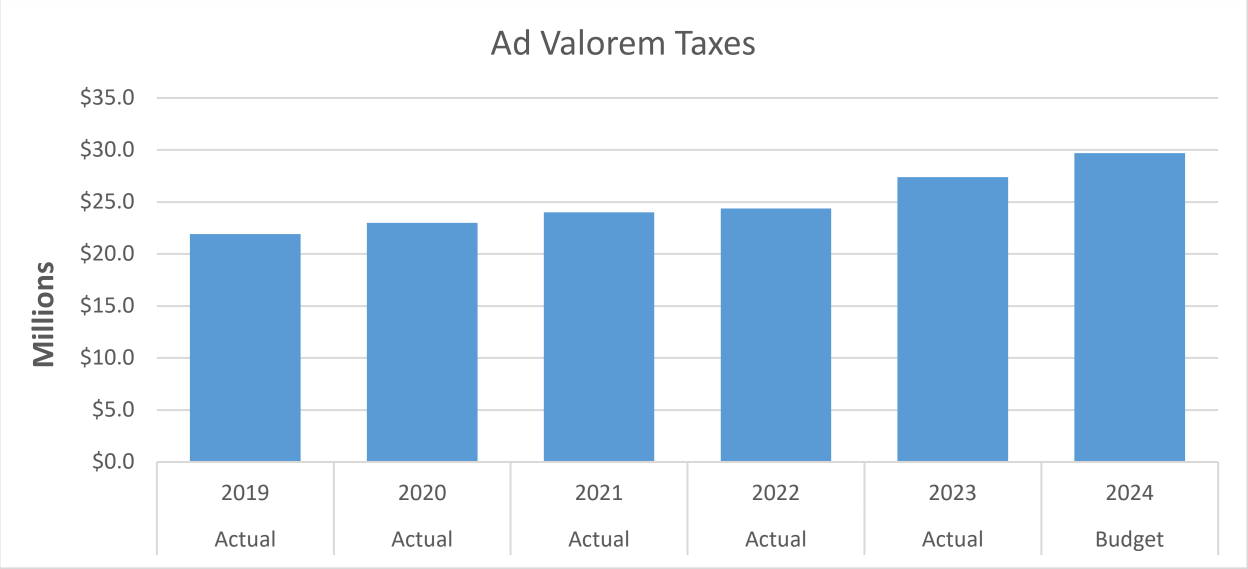
Budgets are based on July 1 estimates of the Town's total taxable assessed value of property. Ad Valorem Taxes are the largest single revenue source to the General Fund.

Fiscal Capacity

FY2024 adopted millage is 2.3894. The Town has the capacity to levy up to 10 mills for expenditures based on State law. The millage rate is set by the Council each fiscal year. The amount of revenue received through ad valorem taxes is the product of two factors: 1) the tax rate (millage) set by the Town Council; and 2) the value the Palm Beach County Property appraiser places upon the property.

Authorized Uses

General Fund revenue, unrestricted.



LOCAL OPTION GAS TAX

Summary

Palm Beach County levies a Local Option Gas Tax of six cents on every gallon of motor fuel and diesel fuel sold at retail. This tax was enacted by an ordinance adopted by the Board of County Commissioners. A county's proceeds from the 1 to 6 cents fuel taxes are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

Legal Authority

Section 336.025(1)(a), Florida Statutes, allows a local option gas tax (at a rate of one through six cents) upon every gallon of motor fuel and diesel fuel sold at retail in a county and taxed, HB1813-2003 Legislature - Construction of Sidewalks, Chapter 2003- 86, Laws of Florida. under the provisions of Part I or Part II of Chapter 206, Florida Statutes.

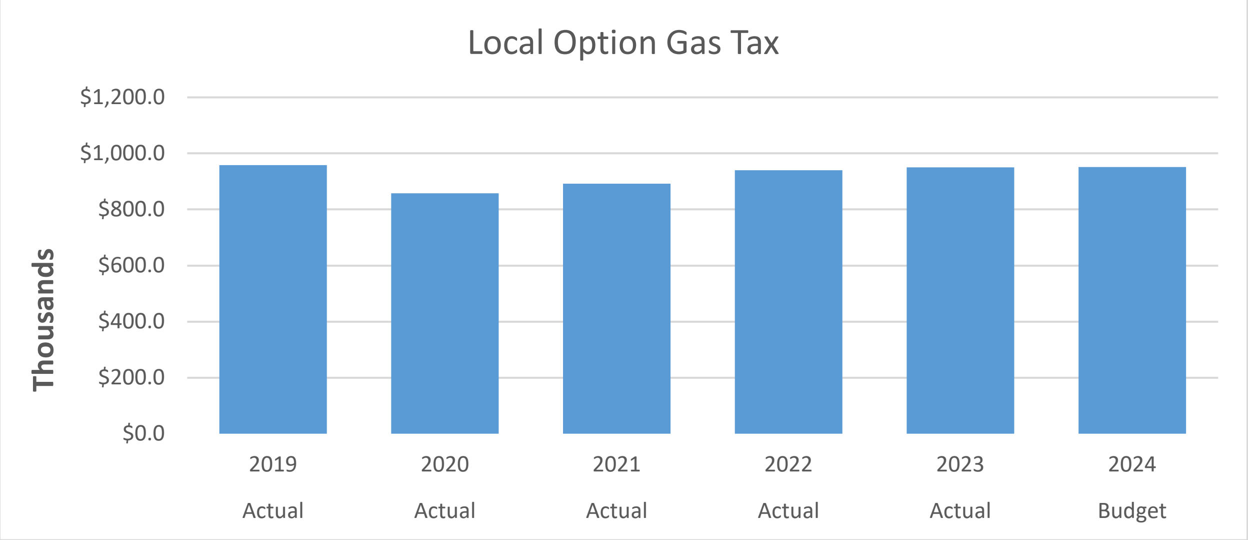
Current Rate or Formula

Six cents on every gallon of motor fuel and diesel fuel sold in Palm Beach County. The County receives approximately two-thirds of the local option gas tax revenues; the remaining one-third is shared locally among municipalities based on interlocal agreements.

Authorized Uses

Florida Statutes, §336.025(1)(a)2, requires the proceeds of the local option gas tax be used only for transportation related expenditures, which include:

- Public transportation operations and maintenance
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
- Roadway and right-of-way drainage
- Street lighting
- Traffic signs, traffic engineering, signalization, and pavement marking
- Bridge maintenance and operation



NEW LOCAL OPTION GAS TAX

Summary

Palm Beach County levies a Local Option Gas Tax of five cents on every gallon of motor fuel sold at retail. Diesel fuel is not subject to this tax. This tax was enacted by an ordinance adopted by the Board of County Commissioners. A county's proceeds from the 1 to 5 cents fuel taxes are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

Legal Authority

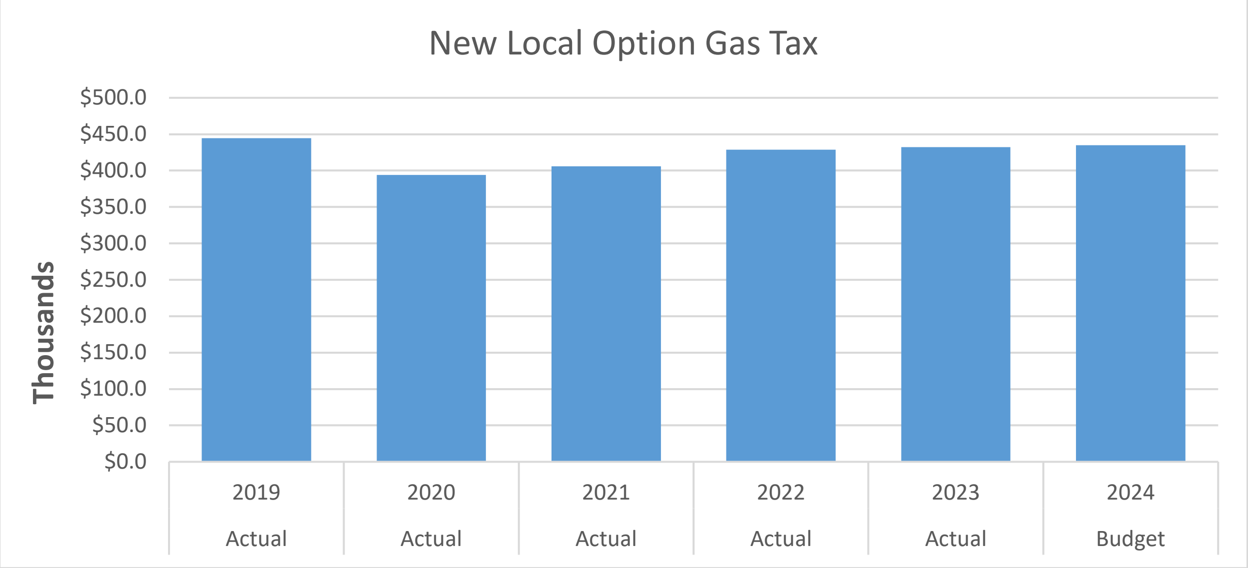
Section 336.025(1) (b), Florida Statutes, allows a local option gas tax (at a rate of one through five cents) upon every gallon of motor fuel sold in a county and taxed under the provisions of Part I of Chapter 206, Florida Statutes. The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum.

Current Rate or Formula

Five cents on every gallon of motor fuel sold in Palm Beach County. The County receives 79% of the local option gas tax revenues; the remaining 21% is shared locally among municipalities based on interlocal agreements.

Authorized Uses

Use of proceeds is restricted to transportation (roads and mass transit) expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. Expenditures for these purposes include construction of new roads or the paving of existing graded roads when undertaken in part to relieve or mitigate existing or potential adverse environmental impacts. Routine maintenance of roads is not considered an authorized expenditure. Also, expenditures needed to meet immediate local transportation problems and for transportation related expenditures that are critical for building comprehensive roadway networks by local government are authorized expenditures.



UTILITY SERVICE TAX – ELECTRIC

Summary

A Public Service Tax (also known as Utility Service Tax or Municipal Service Tax) is levied on the purchase of electricity within the incorporated area of the Town of Jupiter.

Legal Authority

Florida Statute § 166.231
Town of Jupiter Public Service Tax Ordinance 52-94 states that it is the duty of the seller of electricity within the incorporated area of the Town of Jupiter to collect from the purchaser, for the use of the Town, the taxes levied at the time of collecting the selling price charged for each and every transaction.

Current Rate or Formula

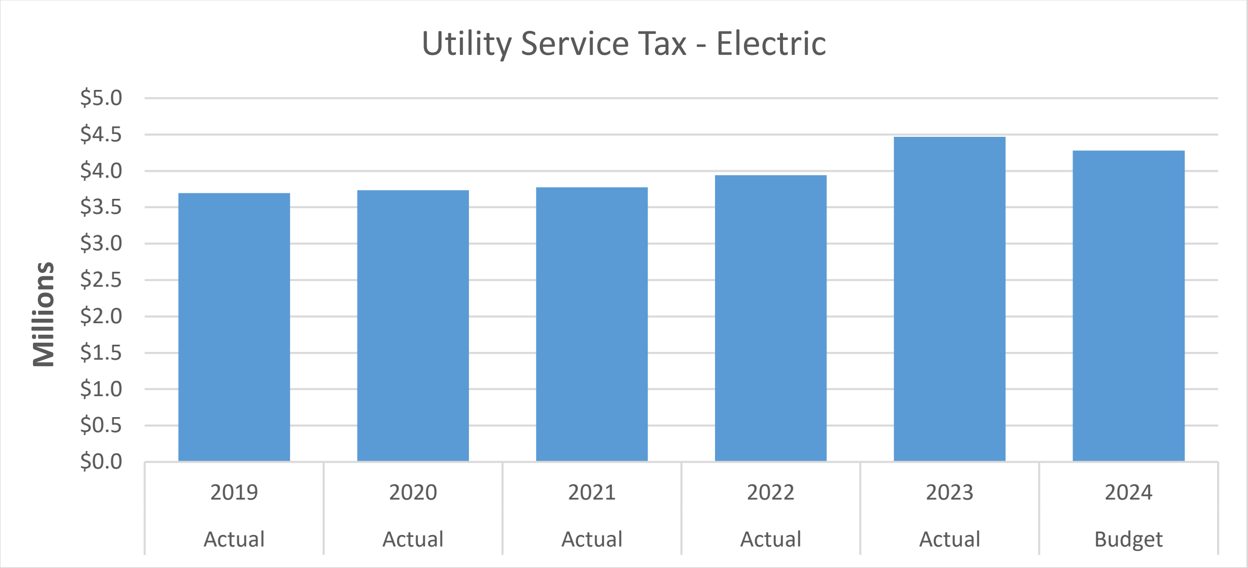
6% on Florida Power and Light Usage.

Exemptions

- United States, State of Florida, all counties, school districts and municipalities of the State.
- Any other public body as defined by Section 1.01, Florida Statutes.
- Any recognized church within the State. (Exclusively for church purposes).

Authorized Uses

Utility Service Tax proceeds are considered General Fund revenue, unrestricted.



UTILITY SERVICE TAX – WATER

Summary

A Public Service Tax (also known as Utility Service Tax or Municipal Service Tax) is levied on the purchase of water within the incorporated area of Jupiter.

Legal Authority

Florida Statute § 166.231
Town of Jupiter Public Service Tax Ordinance 52-94

Current Rate or Formula

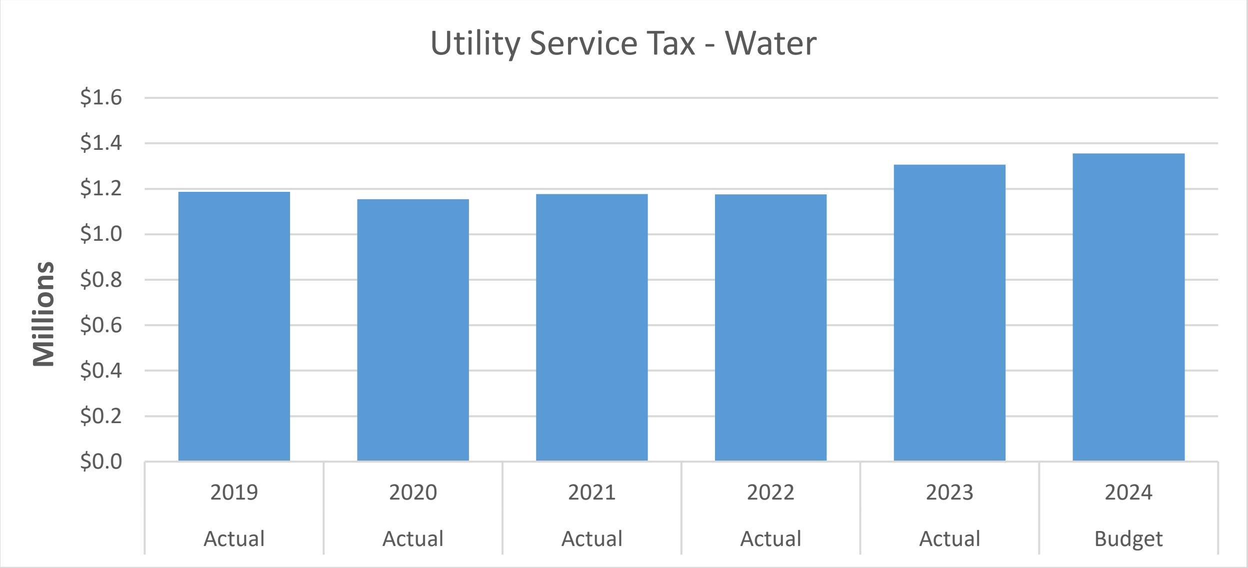
6% on Water Usage.

Exemptions

- United States, State of Florida, all counties, school districts and municipalities of the State.
- Any other public body as defined by Section 1.01, Florida Statutes.
- Any recognized church within the State. (That is used exclusively for church purposes)

Authorized Uses

Utility Service Tax proceeds are considered General Fund revenue, unrestricted.



COMMUNICATIONS SERVICES TAX

Summary

The Communications Services Tax (CST) Simplification Law, implemented October 1, 2001, consolidates taxes imposed on retail sales of communications services. The tax is comprised of a state portion and a local portion. Each dealer who makes retail sales of communications services adds the amount of applicable taxes to the price of services sold.

Legal Authority

Florida Statutes, Chapter 202
Town Ordinance 28-01

Current Rate or Formula

The State's rate of taxation on communications services is 7.44% except direct-to-home satellite which is taxed at a state rate of 9.07%. Beginning October 1, 2002, and continuing thereafter, the Town imposed the local communications services tax rate of 5.1 percent as set forth in F.S. § 202.19(2) (a).

Tax in lieu of permit fees.

(a) The Town adjusts its local communications services tax rate upward, found in F.S. § 202.20(l)(a) and (1)(b), by 0.12 percent in lieu of requiring and collecting permit fees from any provider of communications services, in accordance with F.S. § 337.401(3)(c)1.

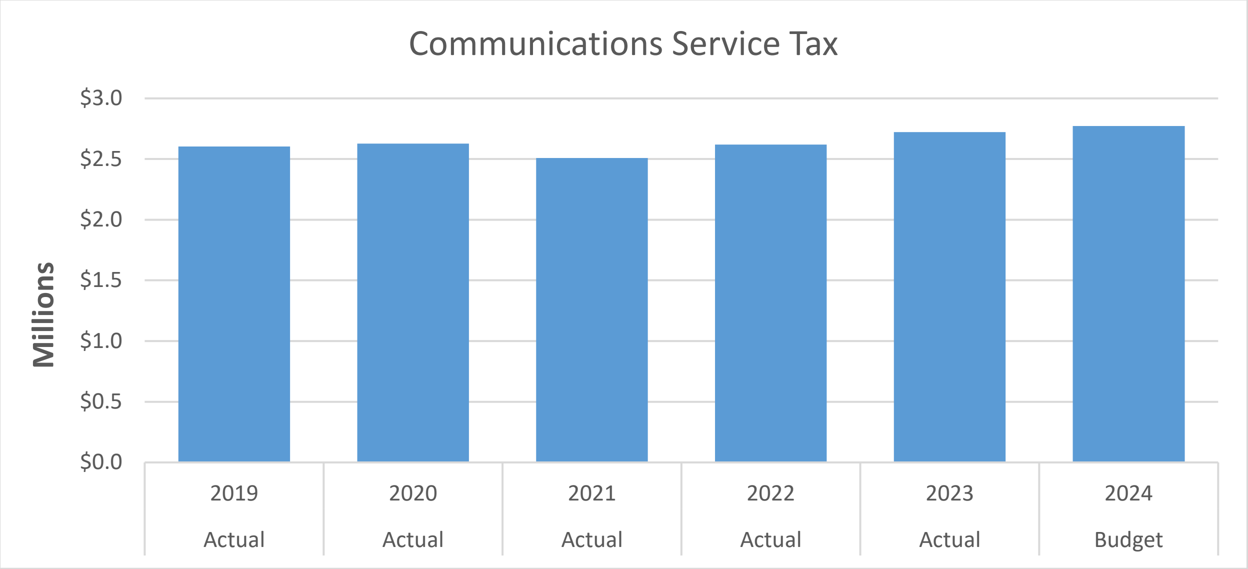
(b) This upward adjustment shall be applied to the same communications services subject to the local communications services tax Described in F.S. § 202.20(1) (a) and (1) (b).

Exemptions

- United States, State of Florida, all counties, school districts and municipalities of the State.
- Any other public body as defined by Section 1.01, Florida Statutes.
- Any recognized church within the State. (That is used exclusively for church purposes)

Authorized Uses

General Fund revenue, unrestricted.



BUILDING PERMITS – ENGINEERING

Summary

The *Engineering Permit Fee* is levied to recover a portion of the costs for engineering services, platting services and engineering construction permit and inspection services that are incurred by the Town, during its review, administration and inspection of land subdivision, land development and land improvement applications and permits.

Legal Authority

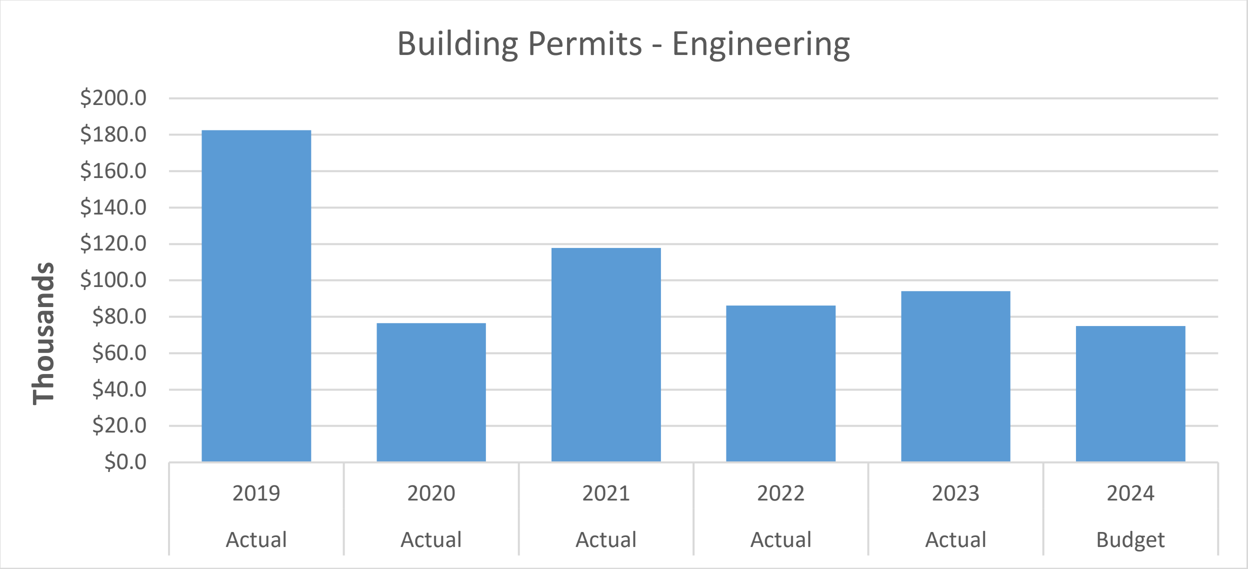
Home Rule – Regulatory Fees
Town Ordinance 22-09

Current Rate or Formula

Schedule listed in Town Code.

Authorized Uses

Revenues raised by fee is to partially recover costs of the Town's engineering and inspection costs within the General Fund.



FRANCHISE FEE – ELECTRIC

Summary

Franchise fees are home rule revenue sources, which are based on the assertion that local governments have the exclusive legal right to impose such fees. Local governments, for example, may exercise their home rule authority to impose a franchise fee upon a utility for the grant of a franchise and the privilege of using local government’s rights-of-way to conduct the utility business. The fee is considered fair rent for the use of such rights-of-way and consideration for the local government’s agreement not to provide competing utility services during the term of the franchise agreement. The imposition of the fee requires the adoption of a franchise agreement, which grants a special privilege that is not available to the general public. Typically, the franchise fee is calculated as a percentage of the utility’s gross revenues within a defined geographic area. A fee imposed by a municipality is based upon the gross revenues received from the incorporated areas within the Town.

Franchise fees paid by Florida Power and Light are in exchange for the nonexclusive right and privilege of supplying electricity and other services within the incorporated area of the Town free from competition from the Town.

The agreement between the Town and Florida Power & Light is a 30-year agreement entered into 2007 and will expire in 2037.

Legal Authority

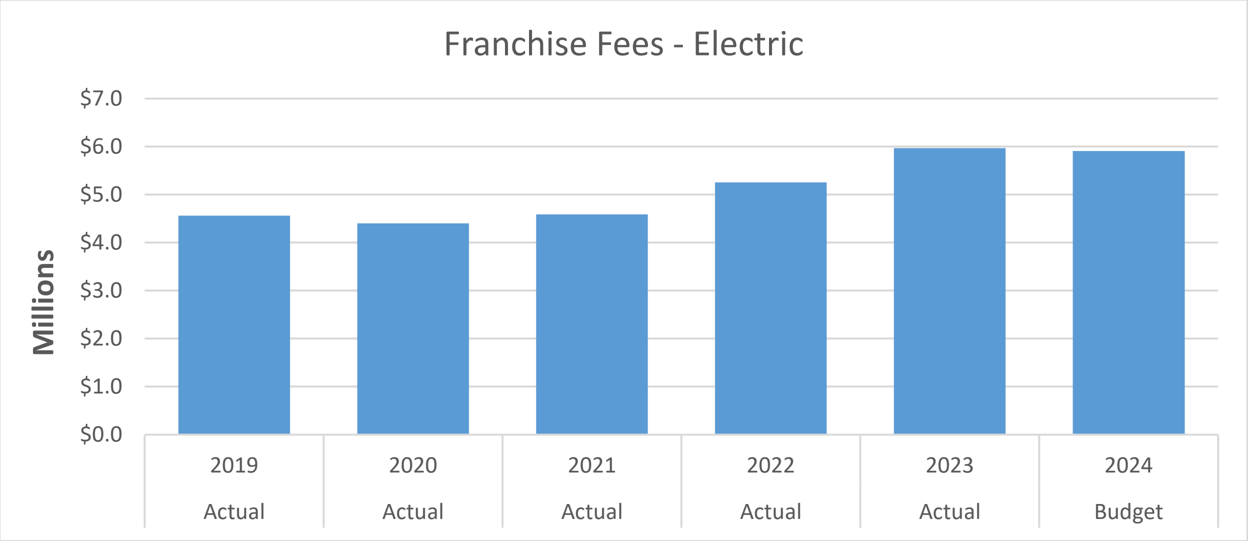
Home Rule – Proprietary Fees
Town Ordinance 38-07

Current Rate or Formula

5.9% of FPL’s billed revenues, less actual write-offs, from the sale of electricity to residential, commercial and industrial customers within the incorporated area of the Town.

Authorized Uses

General Fund revenue, unrestricted



FRANCHISE FEE – SOLID WASTE

Summary

On July 19, 2022, the Town executed an Exclusive Franchise Agreement with Waste Management to provide for the residential collection of certain types of solid waste, recyclable materials and yard waste that are generated in the Town. The term of this agreement is 8 years, 7 months and commenced March 1, 2023.

Legal Authority

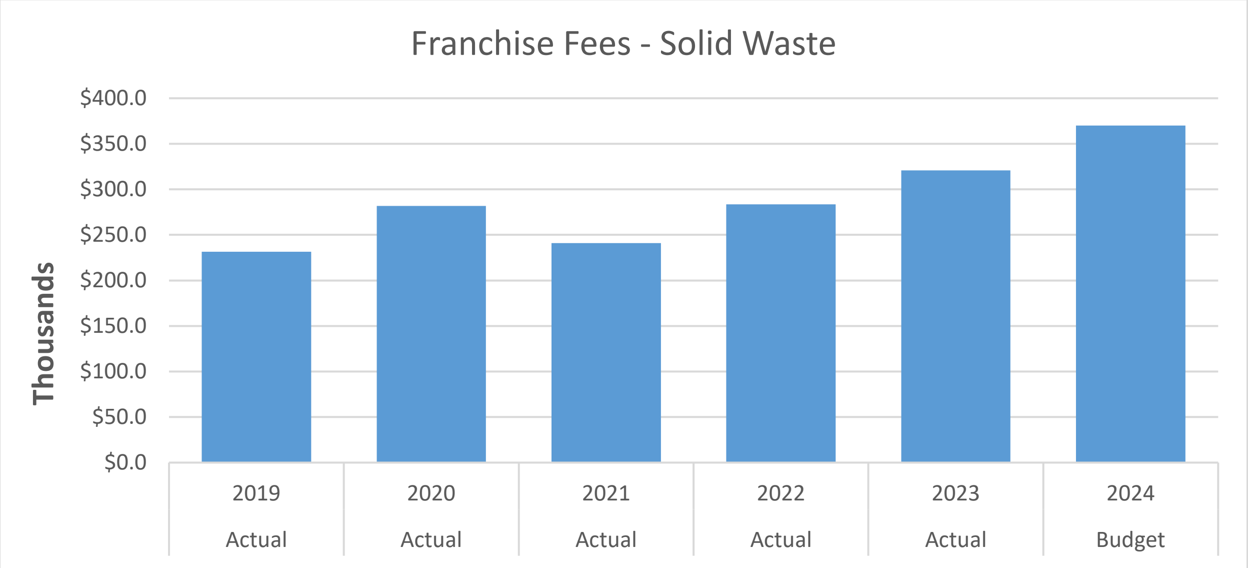
Home Rule Authority – Proprietary Fees
Franchise Agreement between the Town and Waste Management as approved by the Town Council on 7/19/2022 by Ordinance 7-22

Current Rate or Formula

3.0% of the gross billings to residential & commercial customers, excluding franchise fees, disposal costs, recycling and collection services provided to Town and within the incorporated area of the Town.

Authorized Uses

General Fund revenue, unrestricted



SOLID WASTE COLLECTIONS

Summary

The Town executed an Exclusive Franchise Agreement with Waste Management to provide for the residential collection of certain types of solid waste, recyclable materials and yard waste that are generated in the Town. The term of this agreement is 8 years, 7 months and commenced March 1, 2023.

Under the terms of the Franchise Agreement, the Town invoices for the cost of the residential waste collections on the monthly utility bills provided to Town residents and remits these pass-through collections monthly to Waste Management.

The fees are indexed annually based on prescribed indices within the agreement.

Legal Authority

Home Rule Authority – Proprietary Fees

Franchise Agreement between the Town and Waste Management as approved by the Town Council on 7/19/2022 by Ordinance 7-22

Current Rate or Formula

Outlined in ordinance 07-22. Residential service is to be billed by the Town's utility billing department and commercial services are billed and collected by the hauler. Funds received from the Town's utility billing department are then transferred to the hauler monthly.

Exemptions

Town owned property is exempt.

Authorized Uses

Revenues raised by this fee are used to pay for residential service (pass-through) to the contract provider.

STATE REVENUE SHARING

Summary

The municipal revenue sharing program is administered by the Department of Revenue. Monthly distributions are made to eligible municipal governments. The program is comprised of state sales taxes, municipal fuel taxes, and state alternative fuel user decal fees that are collected.

Legal Authority

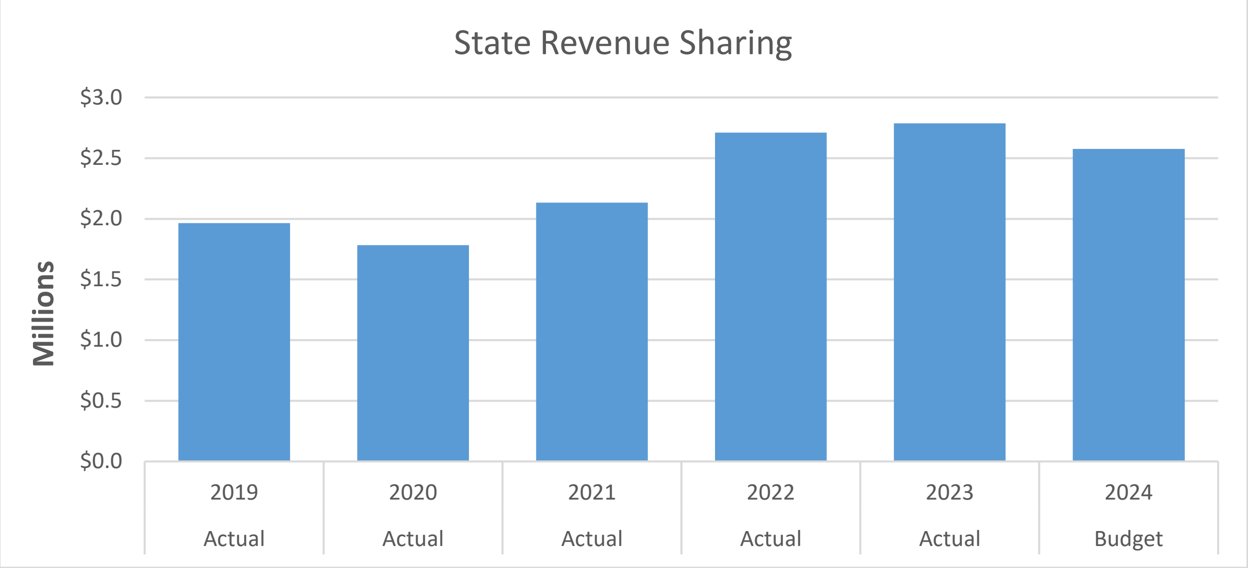
Florida Statute Chapters 206, 212, 218
Florida Statute § 218.62
Florida Revenue Sharing Act of 1972

Current Rate or Formula

A formula using three equally weighted factors is set by FLDOR by July 25 each year. The factors are the adjusted Town population, the Town's share of sales tax collected within the county, and the Town's relative ability to raise revenue based on per capita taxable values.

Authorized Uses

Funds derived from municipal fuel tax must be used for transportation expenditures. The Town may pledge only the guaranteed entitlement portion of the distribution for bonded indebtedness. All remaining funds are available for general use.



HALF-CENT SALES TAX

Summary

Authorized in 1982, this program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature. Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund are earmarked for distribution to the governing body of that county and each municipality within that county. An allocation formula serves as the basis for distribution. The primary purpose of this revenue is to provide relief from ad valorem and utility taxes while providing counties and municipalities with revenue for local programs.

Legal Authority

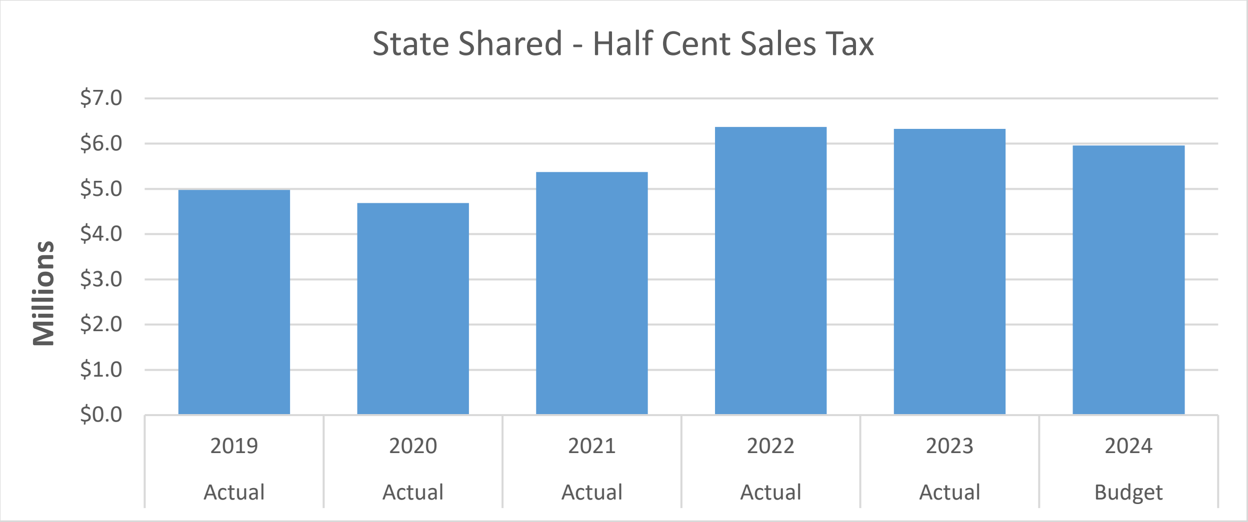
Florida Statute § 202.18(2), 12.20(60) and 218.60-67

Current Rate or Formula

The allocation factor for each municipal government is computed by dividing the municipality's total population by the sum of the county's total population plus two-thirds of the County incorporated population. Each municipality's distribution is then determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within its respective county. An increase in the Town's population or eligible countywide sales would result in an increase in this revenue for the Town.

Authorized Uses

The proceeds may be used for municipal-wide programs, municipal-wide property tax or utility tax relief or principal and interest payments on capital projects.



STATE SHARED POLICE PENSION

Summary

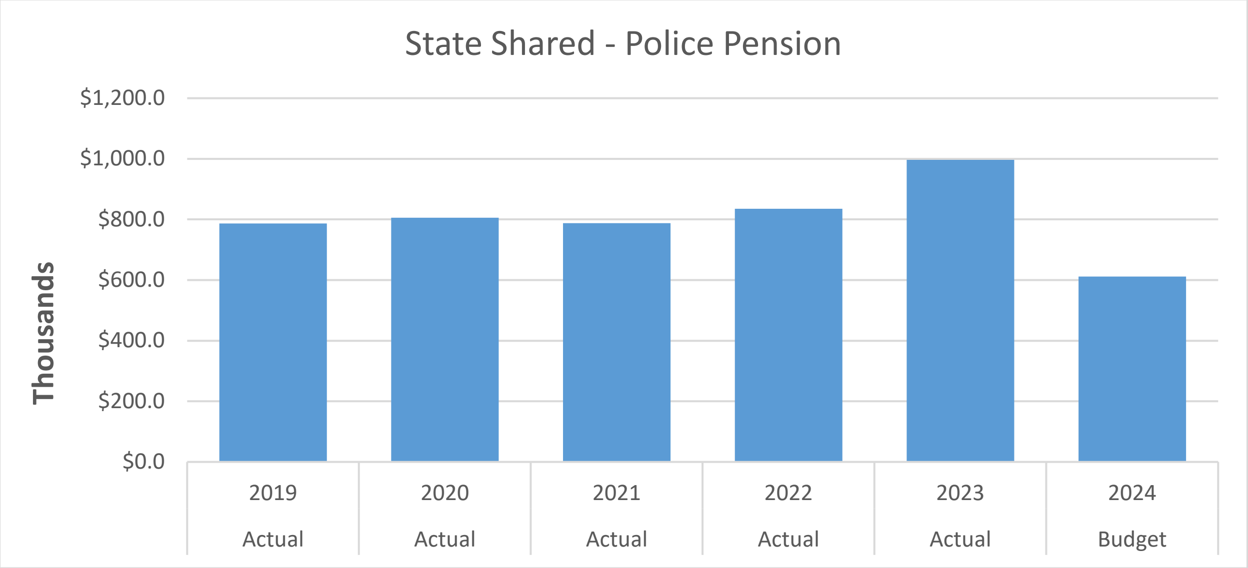
These funds are a pass-through and constitutes the revenue collected from excise taxes on casualty insurance premiums (amounting to .85 percent of the gross amount of receipts of premiums from policy holders) as outlined in Chapter 185, Florida Statutes and adopted locally by Ordinance 62-88. Funds received are to be placed in the Police Officers Retirement trust fund within 5 days of receipt. There is a corresponding expense in police budget for *State Police Pension*.

Legal Authority

Chapter 185, Florida Statutes
Town Ordinance 62-88

Authorized Uses

The net proceeds of the 0.85 percent tax are used to supplement police officers' retirement trust funds. These amounts are calculated annually by the police pension actuary for budgetary purposes. The collected revenues are annually distributed to the police pension.



COUNTY SHARED BUSINESS TAX RECEIPT

Summary

This revenue is generated from Palm Beach County Business Tax Receipts. Revenues are disbursed by a ratio derived by dividing each municipality's population by the population of the county.

Legal Authority

Florida Statute § 205.0536

Current Rate or Formula

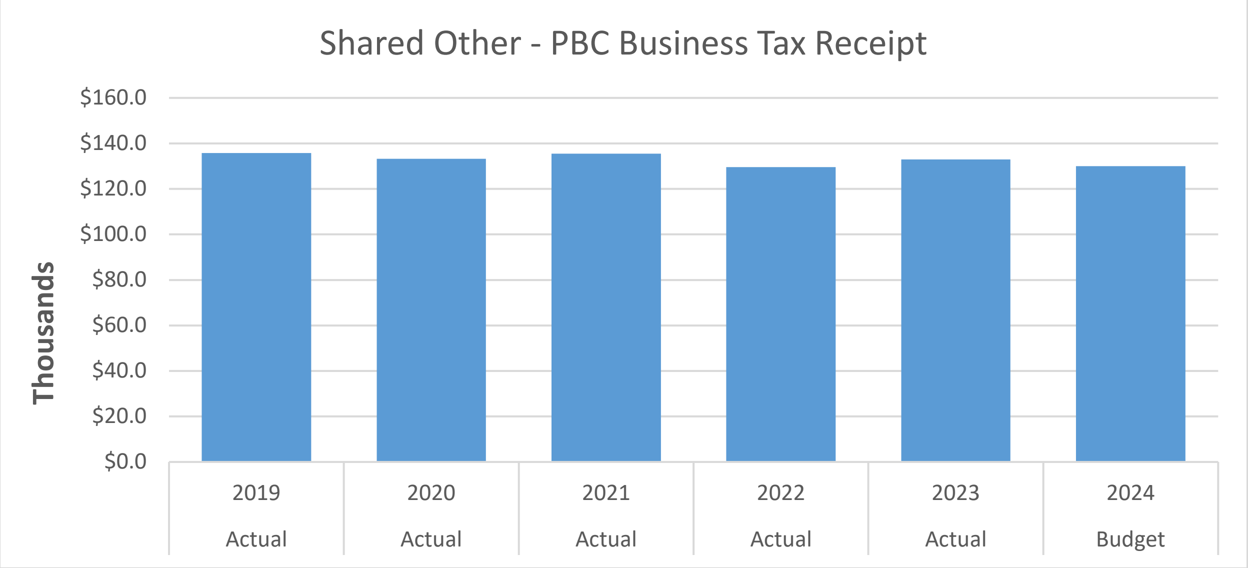
An increase in the number of businesses or the population in the Town will increase the amount of revenue received from Palm Beach County.

Exemptions

N/A

Authorized Uses

General Fund revenue, unrestricted.



CHARGES FOR SERVICE – TOWER RENTAL

Summary

This revenue is generated by means of lease contracts with cellular communications companies to utilize space on a Town owned tower for communications equipment.

Legal Authority

Town owned cell towers

Current Rate or Formula

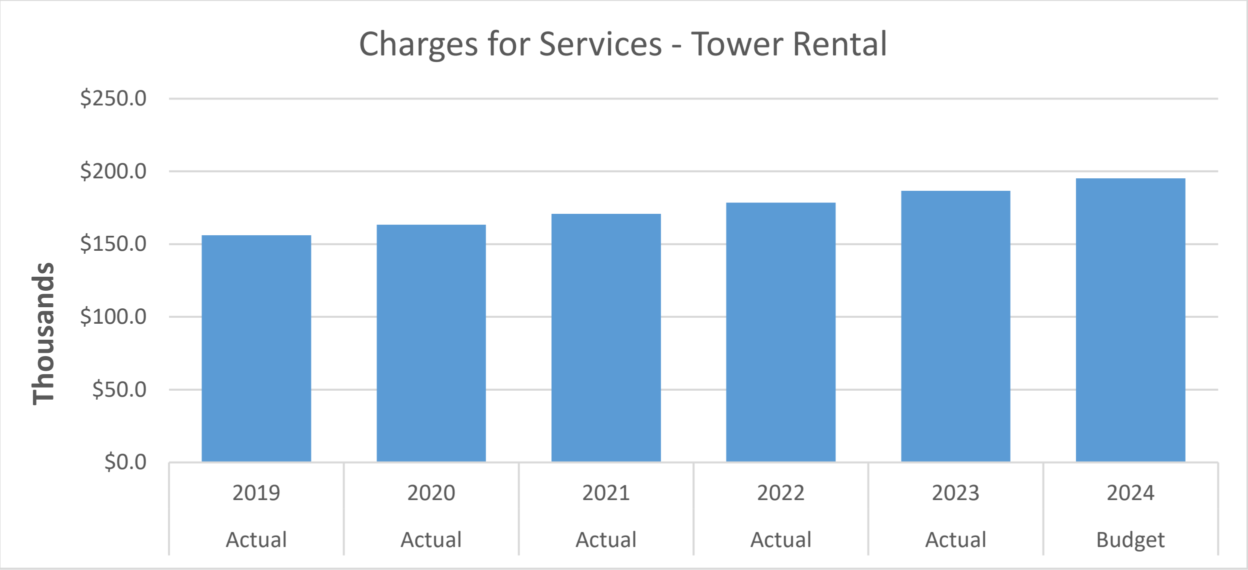
Currently the Town has three active leases and range from a 5% to 3% increase annually depending on space needs and equipment location on Tower.

Exemptions

N/A

Authorized Uses

General Fund revenue, unrestricted.



CHARGES FOR SERVICE – WATER SURCHARGE

Summary

Consumers of water in the unincorporated areas of Palm Beach and Martin Counties, located outside of the Town's municipal boundaries, are charged a surcharge of 25 percent of the rates for like services to consumers inside the Town's municipal boundaries. These consumers are not subject to the *Water Utility Service Tax*.

Legal Authority

Florida Statute § 180.191,
Town Ordinance 12-93

Current Rate or Formula

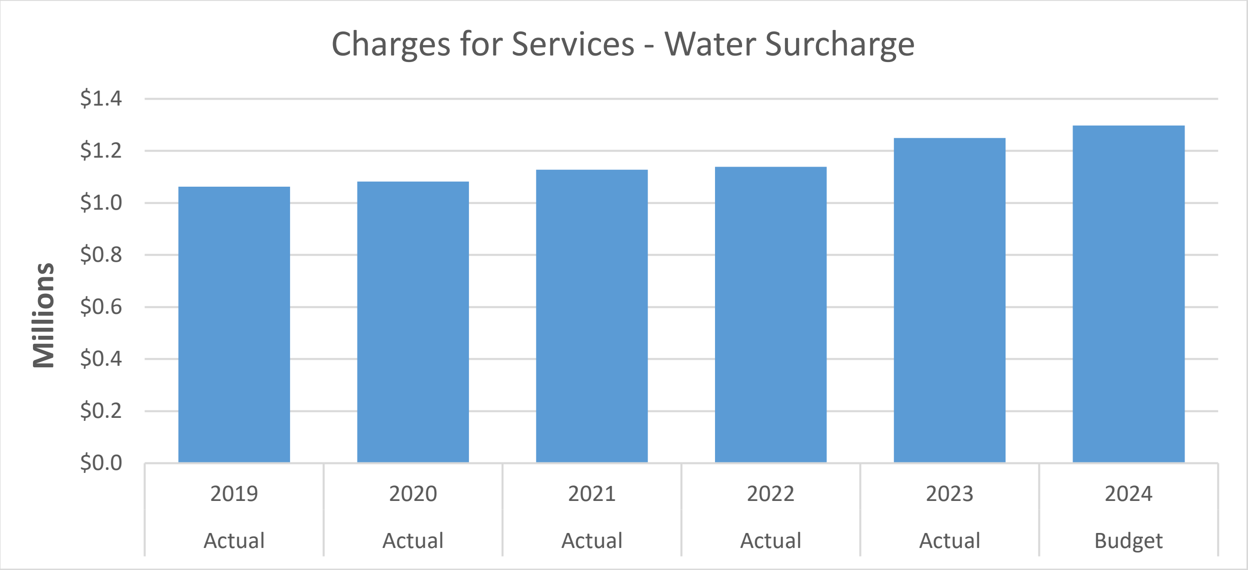
25% rate surcharge

Exemptions

Applicable to consumers outside the Town’s municipal boundaries only.

Authorized Uses

General Fund revenue, unrestricted.



CHARGES FOR SERVICE – ALLOCATION
CRA / WATER / STORMWATER / BUILDING

Summary

This revenue is generated from administrative services provided by General Fund departments to the CRA and Enterprise Funds. The General Fund allocates administrative services (management, legal, financial, purchasing, official records, etc.) among the various funds that use these services.

Current Rate or Formula

Based on historical data formula and projected cost

Exemptions

N/A

Authorized Uses

General Fund revenue, unrestricted.

COURT FINES

Summary

A portion of citations, fees and tickets issued by the Police Department are received by the Town as revenue. The Palm Beach County court system administers the process, distributing any proceeds to the County, the State and the Town. The majority of the revenue is derived from traffic violations.

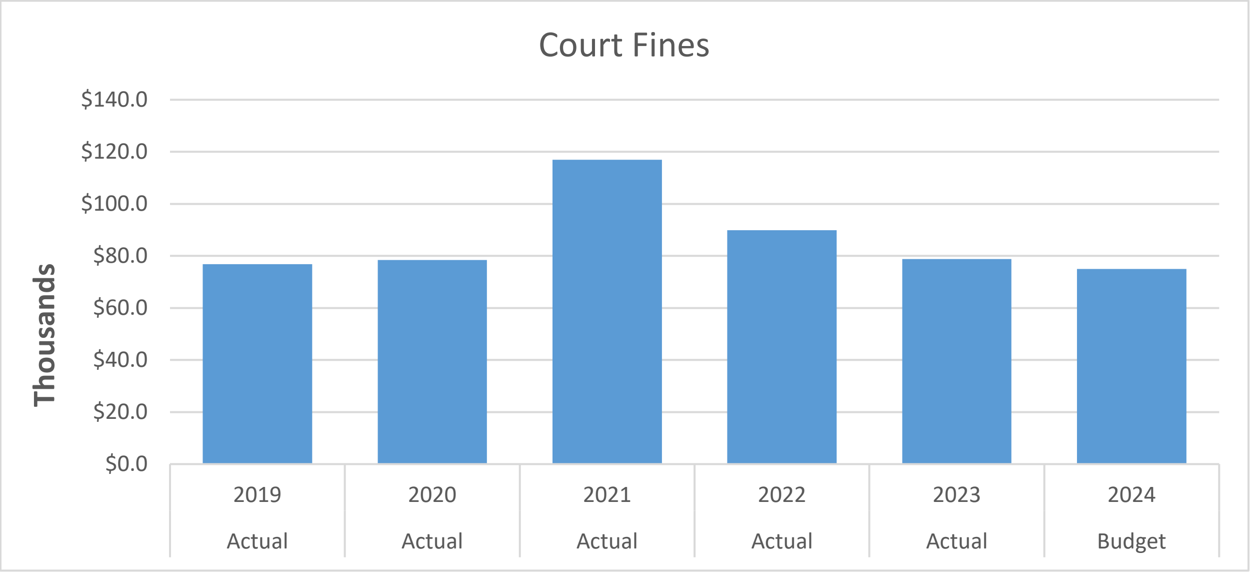
The fees collected under fines and forfeitures are collected and distributed to the Town according to Florida State Statutes.

Legal Authority

Florida Statute § 316.660, 318.21 and 142.03

Authorized Uses

General Fund police use only



COURT FINES – TRAFFIC $12.50 FUNDS

Summary

A portion of civil penalties received by a county court, which result from traffic infractions pursuant to chapter 318, F.S., are paid monthly to local governments. From each violation, the amount of $12.50 is used by the county to fund its participation in an intergovernmental radio communication program. If the county is not participating in such a program, the collected revenues are used to fund local law enforcement automation.

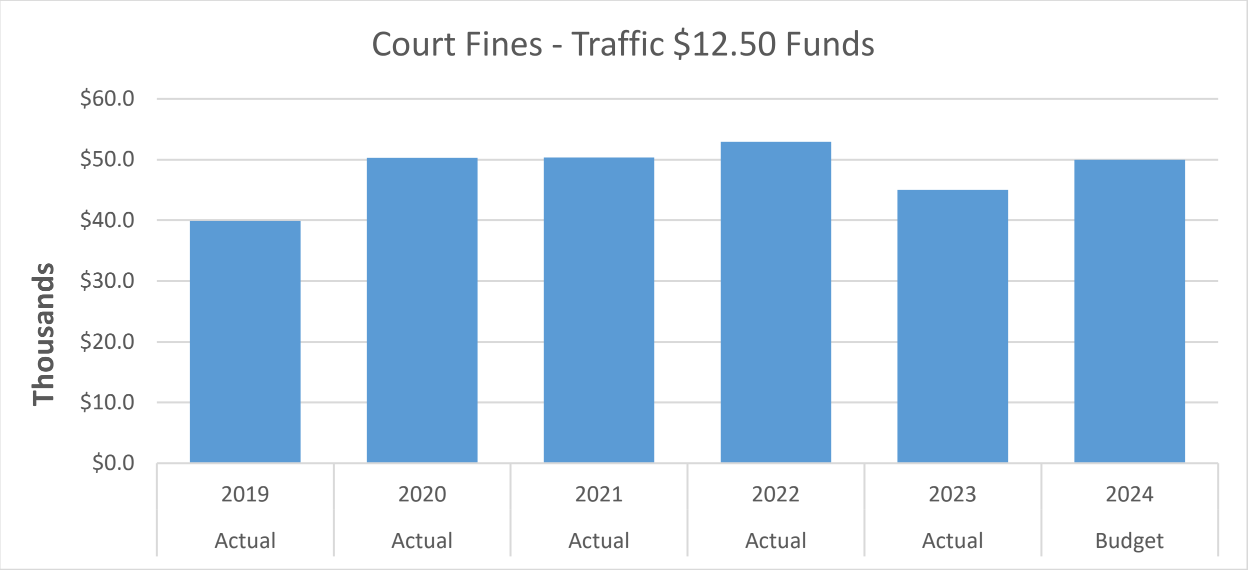
On February 5, 2002 the Palm Beach County Board of County Commissioners adopted Resolution No. 2002-0192 which allocated the $12.50 funds generated by the municipal law enforcement officers of municipalities in order to encourage the interoperability of municipal communications systems with the countywide public safety communications system and to enhance the Palm Beach County's Intergovernmental Radio Communications Plan.

Legal Authority

Florida Statute § 318.21
Palm Beach County Resolution No. R-2002-0192

Authorized Uses

Revenues are used to fund local law enforcement automation.



APPROPRIATED – FUND BALANCE

Summary

Fund Balance (also known as carryover) is the accumulation of revenues that exceeds expenditures over time. Fund balances occur when departments do not spend their total allocation for a given year and/or when the Town receives additional revenues it was not anticipating. The unreserved portion of the prior year's fund balance is made available for appropriations in future fiscal years.

Budget Determination

Based on annual need

Fiscal Capacity

The use of an appropriation from fund balance is determined by the amount available and the amount needed to subsidize General Fund's budget.

Authorized Uses

General Fund revenue; unrestricted

WATER FUND

The Water Fund is an enterprise fund of the Town. The revenues collected for the Town's Water Fund are used for operating expenses and capital improvements directly related to the supply of potable water to Town residents, Juno Beach and unincorporated areas of Palm Beach and Martin Counties.

The mission of the Town is to provide high quality drinking water, protective of public health and safety by providing a sustainable, reliable water source, by remaining a technical leader in the industry, by operating in a manner that protects and safeguards the environment and by maintaining affordable water rates.

WATER UTILITY SYSTEM – CONNECTION FEES

Summary

Connection fees are those charges allocated by the Town to a developer as its fair share of the cost of water treatment facilities (plant capacity fees) and master-planned water transmission facilities (off-site line fees) based on the amount of capacity required by the property of a developer. Connection fees allow for the recovery of the costs of acquisition and construction of the capital assets of the Water System. All new connections to the Water System are required to pay connection fees (aka contribution-in-aid-of-construction) as its fair share allocation of the costs of constructing these capital assets.

Plant capacity fees pay the proportionate share of source of supply, raw water transmission, and water treatment plant facilities built or to be built to provide water service to a developer’s property. Developers contribute their fair share cost of construction of water resource, treatment and pumping facilities corresponding to the demand, expressed in average gallons per day, exerted or to be exerted by the developer upon the water system. The fair share cost contributed by a developer is determined through an analysis of the cost of all plant facilities acquired, under construction or to be constructed in the future, compared with the anticipated demand of the service area expressed in equivalent residential unit connections (ERC) at its build-out.

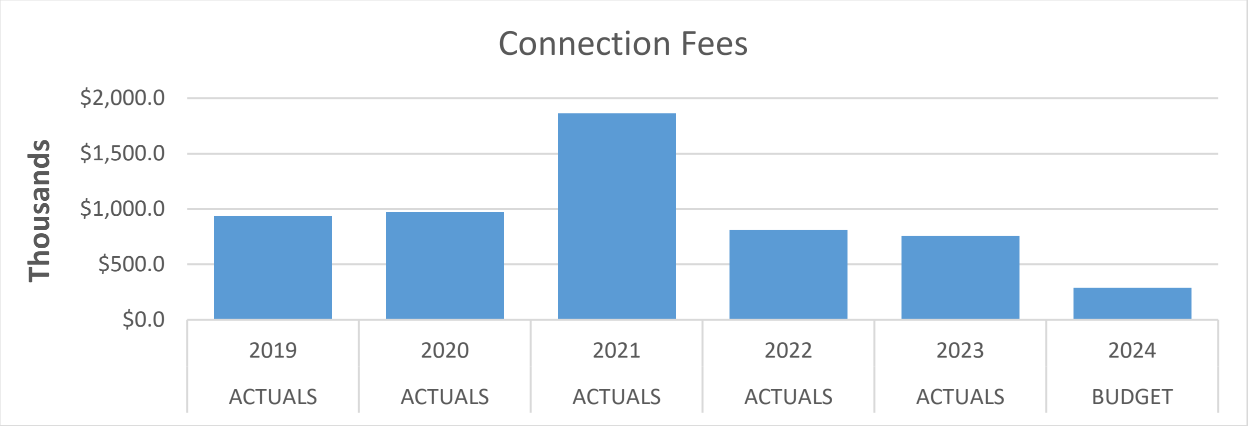
Off-site line fees pay the proportionate share of water storage, pumping and master transmission line facilities built or to be built to provide water service to a developer’s property. Service to each property is dependent upon the provision of master-planned water transmission lines, greater than 12 inches in diameter, storage and re-pumping facilities to connect the developer's property with the central facilities of the Town. The cost of the master water transmission system is apportioned on a pro rata basis against all properties receiving service from such master systems. This includes the charge for a developer's hydraulic share of the master water transmission system whether or not the master water transmission lines have been previously constructed. The apportionment of the cost of the master transmission system is reduced to a cost per ERC.

Legal Authority

Home Rule Authority – Regulatory Fees
Town Code § 20-23 Contribution-in-aid-of-construction (CIAC) (Code 1992, § 20-5; Ord. No. 42-08, § 1, 12-2-2008)

Authorized Uses

Uses are restricted to cost of water supply, treatment, storage, water treatment plant facilities, raw water and master transmission facilities. Distribution, meters, hydrants and service assets are not qualified expenditures.



WATER UTILITY SYSTEM – METER FEES AND TAP FEES

Summary

Meters fees are charged by the Town to developers for the cost and installation of the meter at the property being provided with water service, to measure the flow of water consumption. This fee is not revenue generating by or of itself in that it is a pass-through cost to the developer.

Meter sizes up to two inches in size are determined solely by the Town based upon the anticipated water demand for each proposed use. Meters larger than two inches in size are sized and designed by agencies with jurisdiction or the project engineer in accordance with the potable water system design and construction standards, and installed by the consumer.

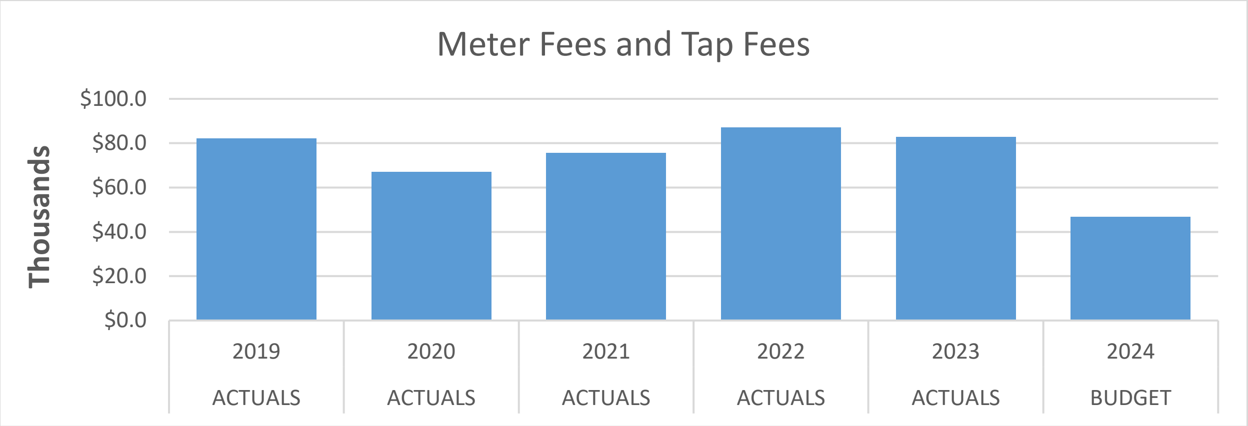
Tap fees are charged by the Town to developers for the cost of piercing the Town water distribution system line to allow water to then flow through the meter, providing water service to the property.

Legal Authority

Home Rule Authority – Proprietary Fees
Town Code § 20-28 Metering Policy (Code 1992, § 20-10; Ord. No. 42-08, § 1, 12-2-2008)

Authorized Uses

Water System – Meter and tap costs and installation fees.



ADMINISTRATIVE FEES

Summary

Administrative fees are charged by the Town to defray certain administrative costs to the utilities, including, but not exclusively limited to, negotiations, document preparation, plan review, inspection, engineering, legal review and other professional services for each project.

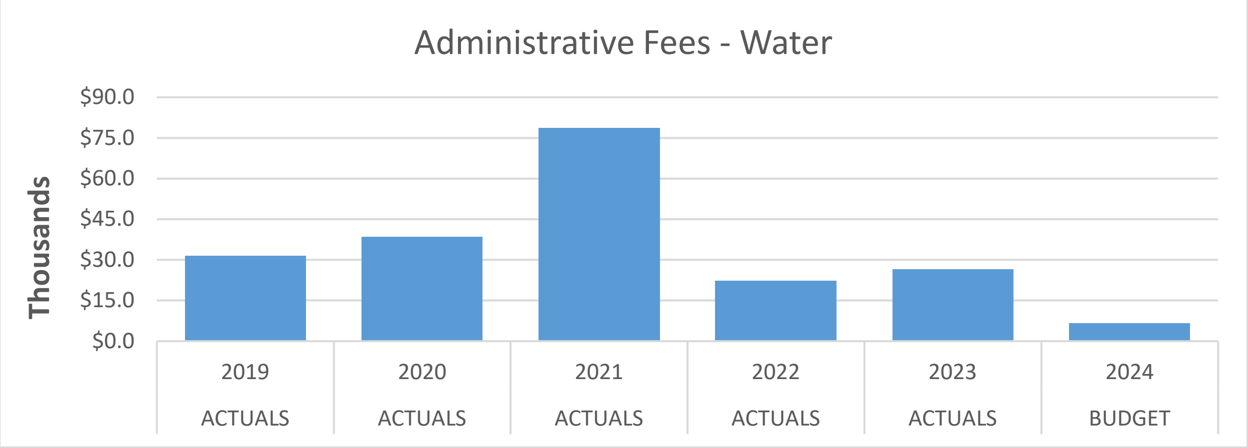
The administrative fees for the Water System are calculated at 4% of the total connection fees.

Legal Authority

Home Rule Authority – Regulatory Fees
Town Code § 20-24 Administrative Fees (Code 1992, § 20-6; Ord. No. 42-08, § 1, 12-2-2008)

Authorized Uses

Water System – any legal purpose of the utility.



RECORDING FEES

Summary

Recording fees are collected by the Town in association with various documents and agreements, executed on behalf of developers and residents, that are required to be recorded with the Martin or Palm Beach County Clerk of the Circuit Courts. Some examples of these documents and agreements include: Water Service Agreements, Easement Deeds, Indemnity Agreements, Claim of Liens, Satisfaction and Release of Liens, etc.

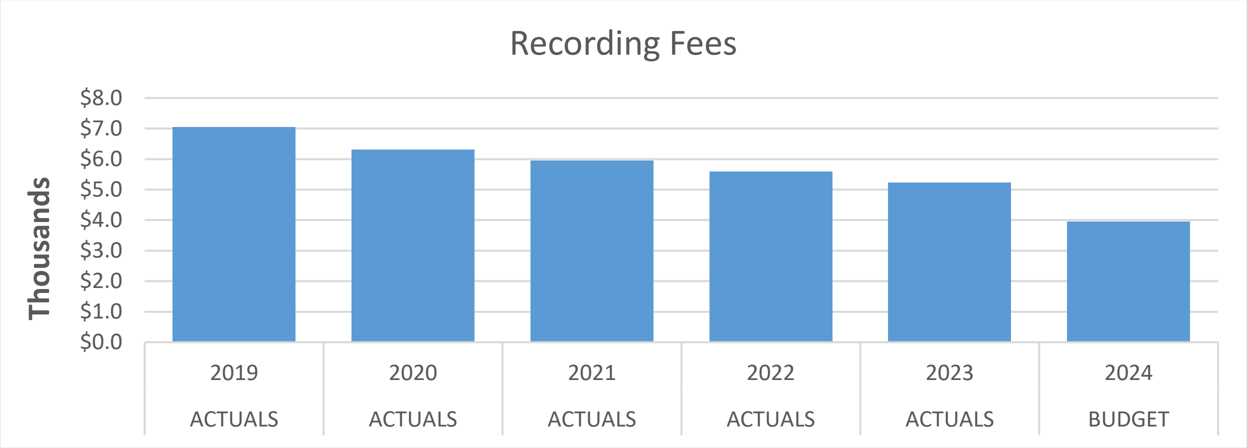
This fee is not revenue generating by or of itself in that it is a pass-through cost to the developer or resident. The fees are collected prior to recording of the document with the knowledge that the Martin or Palm Beach County Clerk of the Circuit Courts will assess a fee to the Town based on the number of pages being recorded ranging from $10.00 to $10.60 for the first page and $8.50 for each additional page.

Legal Authority

Home Rule Authority – Regulatory Fees

Authorized Uses

Water System – any legal purpose of the utility.



GUARANTEED REVENUE

Summary

Guaranteed revenue are fees charged by the Town's Water System to cover all or a portion of the fixed and non-variable costs of operating and maintaining water facilities that are reserved for future use by developers who have reserved capacity but have not yet connected those homes or businesses to the Water System.

The Town's schedule of rates and charges, are divided into two principal categories: base facility charges (monthly minimums) and commodity charges. The base facility charges address the fixed and non-variable cost of maintaining service facilities for an active consumer whether any water is consumed or not. Accordingly, guaranteed revenue charged to a developer for the capacity which the developer has reserved shall be equal to the Town's base facility charges.

Developers pay guaranteed revenue from the time they make their first application for development review until each equivalent residential connection (ERC) is connected to the Water System. The initial guaranteed revenue paid is referred to as a concurrency reservation fee, required for all proposed new development. To proceed with development or redevelopment of subdivisions or businesses, the developer must have concurrency to document that the local service providers can provide the water, sewer, streets and/or other public/private services to support the development. Concurrency is a statewide planning requirement.

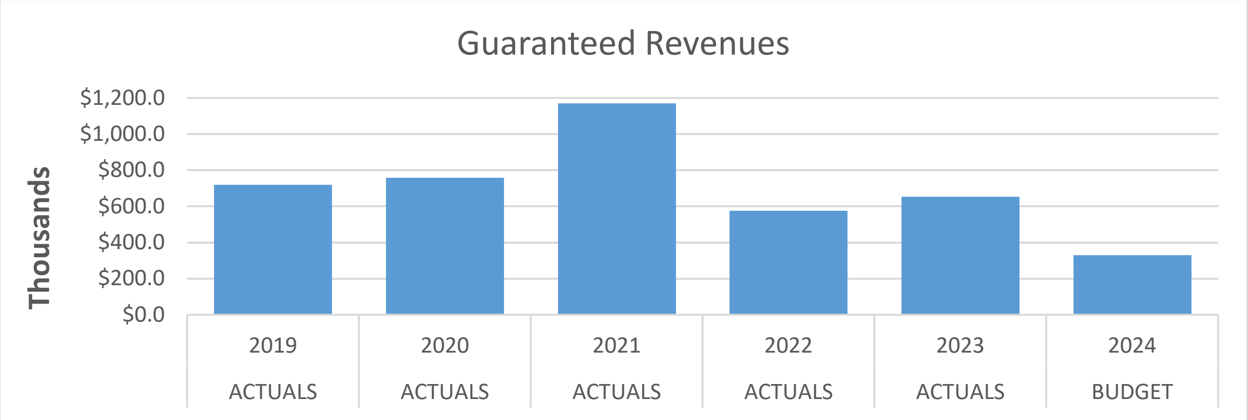
In addition, accrued guaranteed revenue fees (AGRF) are guaranteed revenues required by the Town which serve as reimbursement for previously advanced carrying costs of maintaining capacity for future development. Accrued guaranteed revenue fees accrue at an amount equal to the utility's current base facility charge, multiplied by 60 months. Developers pay this onetime fee based on the number of ERC they have reserved at the time of execution of a Water Service Agreement with the Town.

Legal Authority

Home Rule Authority – Proprietary Fees
Town Code § 20-22. Guaranteed Revenues (Code 1992, § 20-4; Ord. No. 42-08, § 1, 12-2-2008)

Authorized Uses

Water System – any legal purpose of the utility.



WATER RETAIL SALES

Summary

Retail Sales are divided into two principal categories: base facility charges (monthly minimums) and commodity charges. The base facility charges address all or a portion of the fixed and non-variable cost of maintaining service facilities for an active consumer, whether any commodity (water) is used or not. Commodity charges are the amount billed to consumers for the potable water delivered through the meter for use by the consumer.

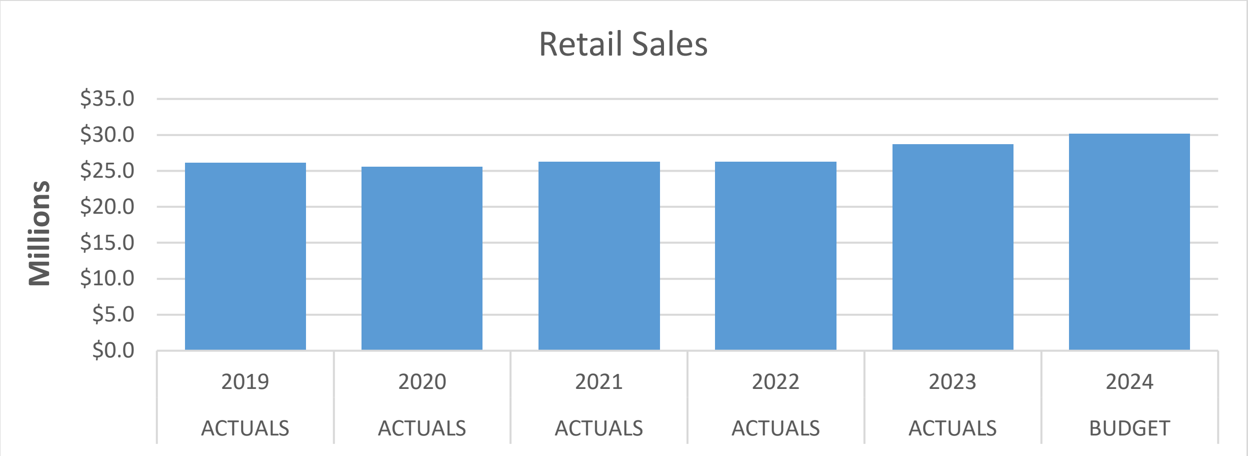
Consumers are billed monthly for both the base facility charges and consumption.

Legal Authority

Home Rule Authority – Proprietary Fees
Town Code § 20-20. Definitions (Code 1992, § 20-2; Ord. No. 42-08, § 1, 12-2-2008)
Town Code § 20-71. Billing Periods (Code 1975, § 25-14; Code 1992, § 20-45; Ord. No. 58-94, § 1, 9-20-1994)

Authorized Uses

Water System – any legal purpose of the utility.



NANO CONCENTRATE / IRRIGATION QUALITY (IQ) WATER

Summary

The nanofiltration water treatment plant facility produces a by-product water known as concentrate that is sold in bulk to an outside agency charged with implementing and maintaining a water reuse program. Under an Interlocal Agreement with this agency, the Town shall provide no less than 2,000,000 gallons per day and no more than 3,000,000 gallons per day (both on a monthly average).

Similar to Retail Sales, this service is billed monthly.

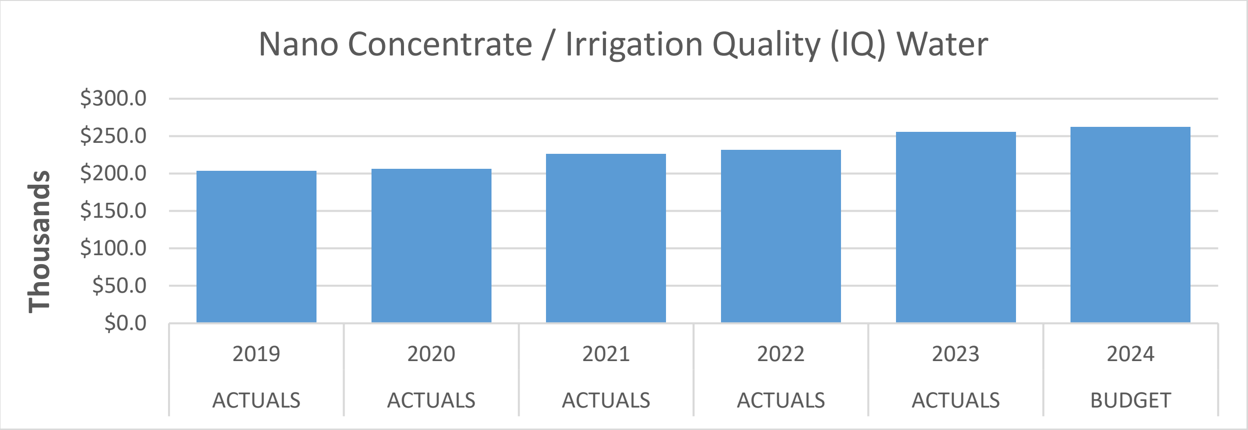
Unless otherwise extended, this Interlocal Agreement is anticipated to sunset in FY2026, commensurate with the Town's deep injection well being placed in-service.

Legal Authority

Home Rule Authority – Proprietary Fees
Interlocal Agreement between the Town and the Loxahatchee River District as approved by Town Council on 6/6/2006 by Resolution 51-06
Town Code § 20-71. Billing Periods (Code 1975, § 25-14; Code 1992, § 20-45; Ord. No. 58-94, § 1, 9-20-1994)

Authorized Uses

Water System – any legal purpose of the utility.



SOLID WASTE BILLING FEES

Summary

The Town executed an Exclusive Franchise Agreement with Waste Management to provide for the residential collection of certain types of solid waste, recyclable materials and yard waste that are generated in the Town. The term of this agreement is 8 years, 7 months and commenced March 1, 2023.

Under the terms of the Franchise Agreement, the Town invoices for the cost of the residential waste collections on the monthly utility bills provided to Town residents. In return, the Town receives a billing fee of $0.3500 per account per month. The Town deducts the billing fee from the monthly remittance of waste collections to Waste Management.

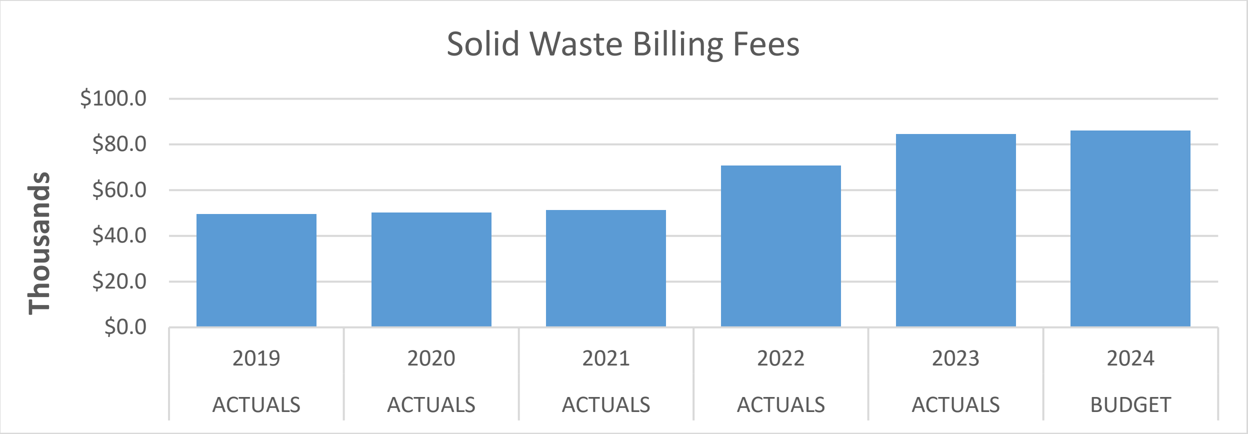
Further, the billing fee is adjusted on October 1st of each year, beginning on October 1, 2023, by the same percentage adjustment applied to the collection component of the rates charged by Waste Management to Town residents.

Legal Authority

Home Rule Authority – Proprietary Fees
Franchise Agreement between the Town and Waste Management as approved by the Town Council on 7/19/2022 by Ordinance 7-22

Authorized Uses

Water System – any legal purpose of the utility.



JUNO BILLING FEES

Summary

The Town operates a public water utility that provides water service to consumers in the Northern Palm Beach County region, including consumers within the corporate limits of Juno Beach. Juno Beach adopted an ordinance which provides for levying a tax on every purchase of water service within its corporate limits in the amount of 10% of the payment received by the seller of such utility service from the purchase of such service. Juno Beach Code of Ordinances (§ 28-60) requires those who sell water service within Juno Beach to collect the 10% tax Juno Beach levies on the purchasers of water and requires that the service provider report and pay over to Juno Beach all such taxes imposed and levied. Florida Statutes (§ 163.01), allows municipalities to make the most efficient use of their powers by enabling and encouraging them to cooperate with other governmental entities on a basis of mutual advantage to facilitate the provision of governmental services. Under the provisions of this statute, Juno Beach and the Town entered into an *Interlocal Agreement* relative to the collection and remittance of the water service tax imposed by Juno Beach.

The terms of the Interlocal Agreement require the Town to include a tax equal to 10% of the total cost of the water service on all taxable customers within the corporate limits of Juno Beach. To offset the costs incurred by the Town in the collection and remittance of the water utility tax, including uncollectible accounts, Juno Beach pays the Town the sum of 3% of the total amount of the water service tax billed to Juno Beach consumers.

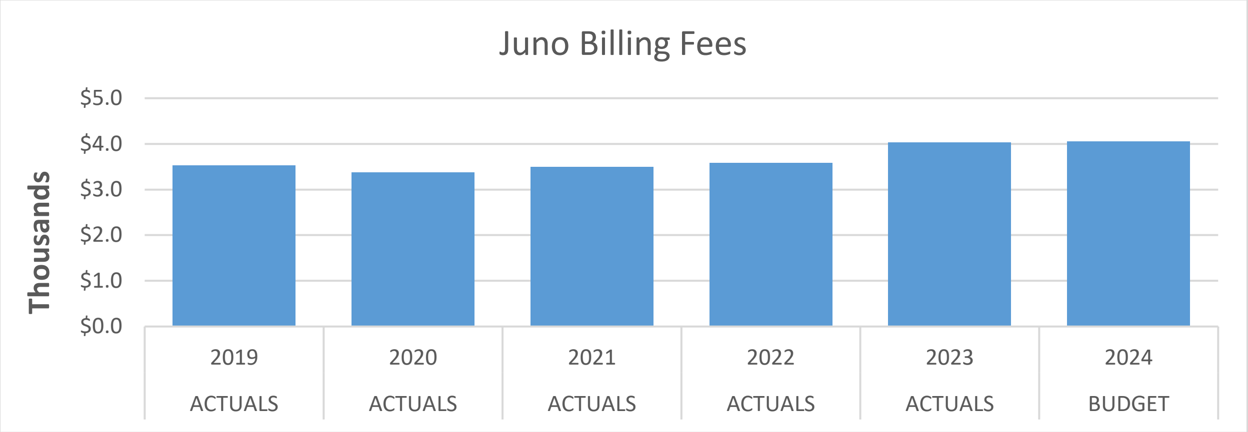
The Town deducts the billing fee from the monthly remittance of the water utility tax to Juno Beach.

Legal Authority

Florida Statute § 166.231
Florida Statute § 163.01
Home Rule Authority – Proprietary Fees
Interlocal Agreement between the Town and Juno Beach as approved by the Town Mayor on 3/10/2020

Authorized Uses

Water System – any legal purpose of the utility.



STORMWATER FUND

The Stormwater Fund is an enterprise fund of the Town. The revenue collected for the Town’s Stormwater Management Program are used for operating expenses and capital improvements directly related to the management of stormwater, including enhancements designed to improve water quality in the Town’s waterways and existing stormwater systems.

STORMWATER AVAILABILITY CHARGE

Summary

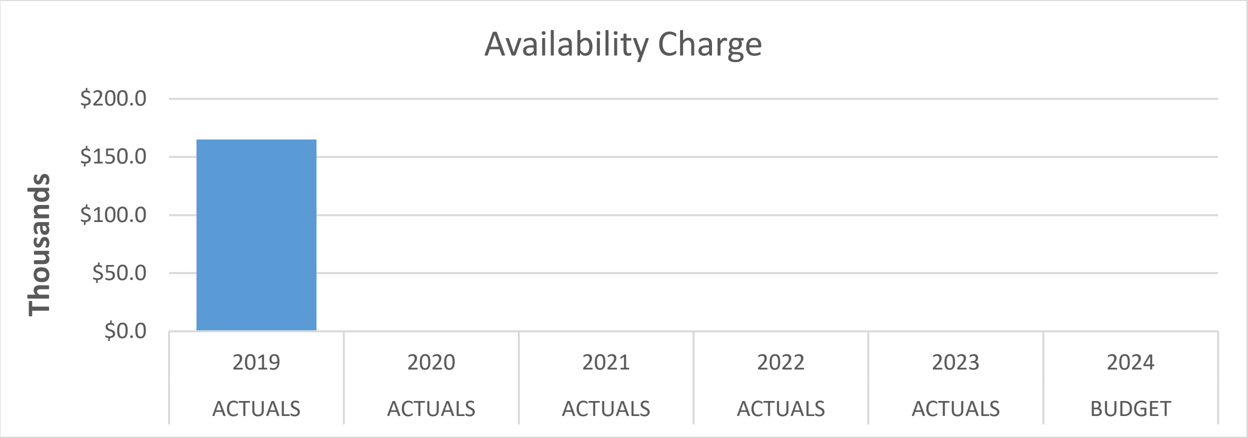
In 2004, the Town established stormwater availability charges to recover the capital expenses advanced by the Town in providing a comprehensive stormwater management system to the benefit of the properties within the Inlet Village. As permitted by the SFWMD, the system was constructed within the public rights-of-way thereby allowing property owners to develop their valuable land with impervious land coverage up to 85%.

Legal Authority

Home Rule Authority – Regulatory Fees
Town Code § 20-311(f). Operation of the stormwater utility – Capital and contributions (Code 1992, § 20-334; Ord. No. 50-94, § 4, 7-19-1994; Ord. No. 21-97, § 7, 3-4-1997; Ord. No. 8-00, § 6, 3-21-2000; Ord. No. 66-00, § 1, 11-7-2000; Ord. No. 79-04, § 1-3, 12-21-2004; Ord. No. 80-04, §§ 1, 2, 12-21-2004; Ord. No. 1-08, § 1-3, 3-4-2008; Ord. No. 26-10, § 1-3, 5-4-2010; Ord. No. 24-14, § 1, 5-20-2014; Ord. No. 41-14, § 1-2, 12-15-2014)

Authorized Uses

Use is restricted to the recovery of the capital expenses advanced by the Town in providing the comprehensive stormwater management system constructed within the Inlet Village.



STORMWATER UTILITY FEES

Summary

The stormwater utility was established by the Town Council to provide for the general welfare of the Town and its residents. The council authorized the imposition of stormwater utility fees on all property within the Town pursuant to a property classification. For the purpose of assessing a stormwater utility fee, three property classifications were established: residential developed property, nonresidential developed property and undisturbed parcel.

The stormwater utility fee is set based on an equivalent residential unit or ERU which is defined as the average impervious area of residential developed property per dwelling unit located within the Town and as established by council resolution at 2,651 square feet.

Computation of the stormwater utility fee is determined based on the property classification. The stormwater utility fee for residential developed property is calculated by multiplying the ERU rate by the number of individual dwelling units existing on the property. The stormwater utility fee for nonresidential developed property is calculated by multiplying the ERU rate by the numerical factor obtained by dividing the total impervious area of a nonresidential developed property by one ERU (2,651 square feet). The minimum stormwater utility fee for any nonresidential developed property shall be equal to one ERU rate. Undisturbed parcels shall be exempted from the stormwater utility fee. The stormwater utility fee for a mixed use developed property shall be the ERU rate multiplied by the numerical factor obtained by dividing the total impervious area of the mixed use developed property by one ERU. The minimum stormwater utility fee for any mixed use developed property shall be equal to the rate of one ERU.

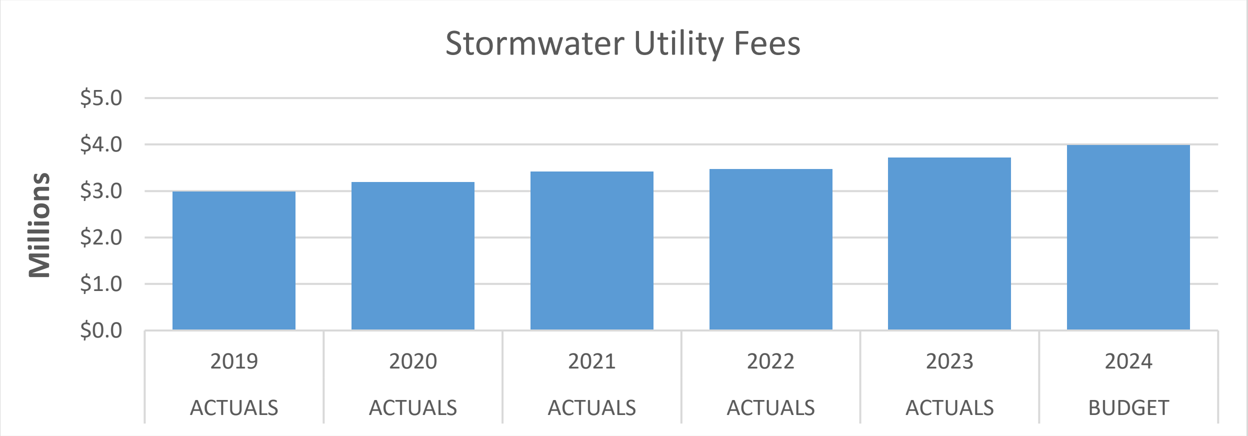
The stormwater utility fees are invoiced on the monthly utility bills issued to Town residents.

Legal Authority

Home Rule Authority – Regulatory Fees
Florida Statute Chapter 166, Florida Statute Chapter 163, pt. II, and Florida Statute § 403.0893
Town Code § 20-308. Authority (Code 1992, § 20-331; Ord. No. 50-94, § 1, 7-19-1994

Authorized Uses

Stormwater System – any legal purpose of the utility.



REAL PROPERTY LAND LEASES

Summary

The Town owns property in North Jupiter along the railroad tracks, running parallel to Cypress Drive, that is utilized for stormwater management purposes. The property abuts the privately-owned business properties that front Cypress Drive. The Town holds real property land leases with several business owners that utilize the Town owned property to supplement their business parking needs.

The leases rates are adjusted annually based on the annual percentage change in the US Department of Labor CPI-U index rate. The leases are automatically renewed annually on March 1st.

Legal Authority

Home Rule Authority – Proprietary Fees
Town Mayor executed Real Property Land Leases April 3, 2007

Authorized Uses

Stormwater System – any legal purpose of the utility.

ADMINISTRATIVE FEES

Summary

Administrative fees are charged by the Town to defray certain administrative costs to the utilities, including, but not exclusively limited to, negotiations, document preparation, plan review, inspection, engineering, legal review and other professional services for each project.

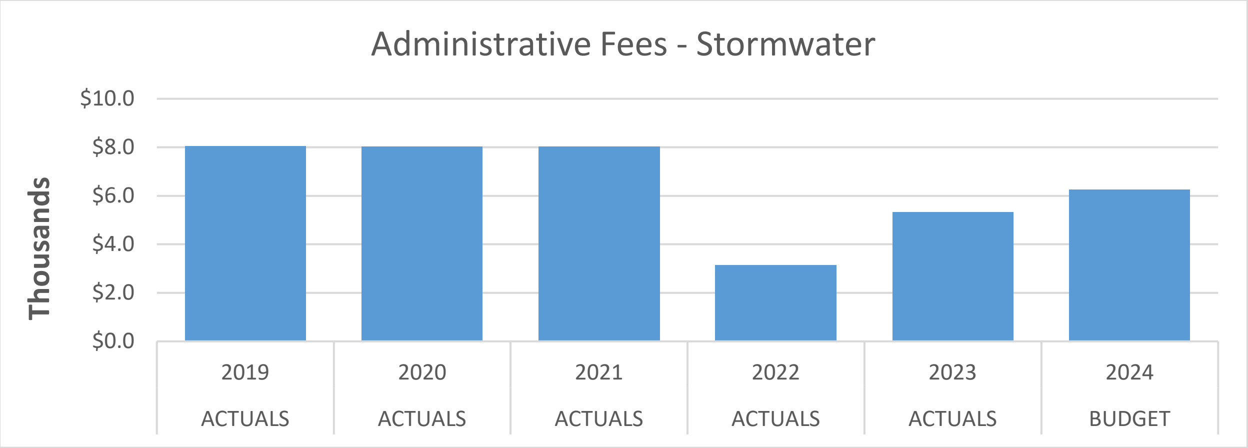
The administrative fees for the Stormwater System are calculated at 1% of the estimated costs of drainage infrastructure improvements to be constructed as certified by the developer's professional engineer.

Legal Authority

Home Rule Authority – Regulatory Fees
Town Code § 20-286 Permits, Plan Reviews, Inspections and Administrative (Code 1992, § 20-301; Ord. No. 21-97, § 5, 3-4-1997; Ord. No. 8-00, § 4, 3-21-2000)

Authorized Uses

Stormwater System - any legal purpose of the utility.



OTHER MISCELLANEOUS REVENUES

Summary

The other miscellaneous revenues category is utilized for revenues that come through sources and activities that are not part of a funds core activity or core sources of income. In addition, the category is utilized for revenues that are not material enough to warrant separate tracking.

Within the Water System, other miscellaneous revenues are primary comprised of penalties and late fees associated with the monthly billing of utility accounts. In addition, bulk potable water sales under *(Emergency) Potable Water Interconnection Agreements* with Seacoast Utility and with the Village of Tequesta are recorded in this account.

Both the General Fund and the proprietary funds utilize this account to record other miscellaneous revenues associated with reimbursements under *(Emergency) Mutual Aid Agreements,* typically associated with emergency relief efforts provided to other cities within the State of Florida following a hurricane.

Legal Authority

Home Rule Authority – Proprietary Fees

Authorized Uses

General Fund revenue, unrestricted.
Water System – any legal purpose of the utility.
Stormwater System – any legal purpose of the utility.

BUILDING FUND

The Building Fund is an enterprise fund of the Town. The Building Fund was created to ensure that legally restricted permit revenues, certification maintenance fees, and construction technology fees are used to finance allowable activities related to enforcement of the Florida Building Code.

BUILDING PERMIT AND ASSOCIATED FEES

Summary

It is the intent of the Building Department to establish a fair and reasonable schedule of fees for the building, construction, and construction activity in the Town, and one which shall also be adequate to meet a high standard of performance by the building official in the administration of the building and construction codes adopted by the Town.

Permit fees are required prior to the performance of any building, construction or construction activity in the Town which is regulated by one or more of the construction codes of the Town, including, but not limited to, the building code, plumbing code, gas code, mechanical code, fire code, electrical code, housing code, handicap code, swimming pool and spa code, and sign code.

Permit fees include, but are not limited to:

- Prior to application for a permit, a design review may be requested and is conducted in accordance with Town code, together with the policies and procedures established by the Building Department. The design review cost is 30% of the estimated permit fee.

- The construction permit fee is determined based on a fair and reasonable estimate of the actual value of construction, multiplied by 2% and at a minimum of $250.

- An inspection fee is applicable for services associated with construction activity where no actual construction is involved, including, but not limited to, inspections for occupancy use classification, structure compliance, structure relocation, demolition, condemnation, business registration compliance and fire damage. A separate fee is charged for each re-inspection. Inspection fees are fixed at $75.00 per inspection.

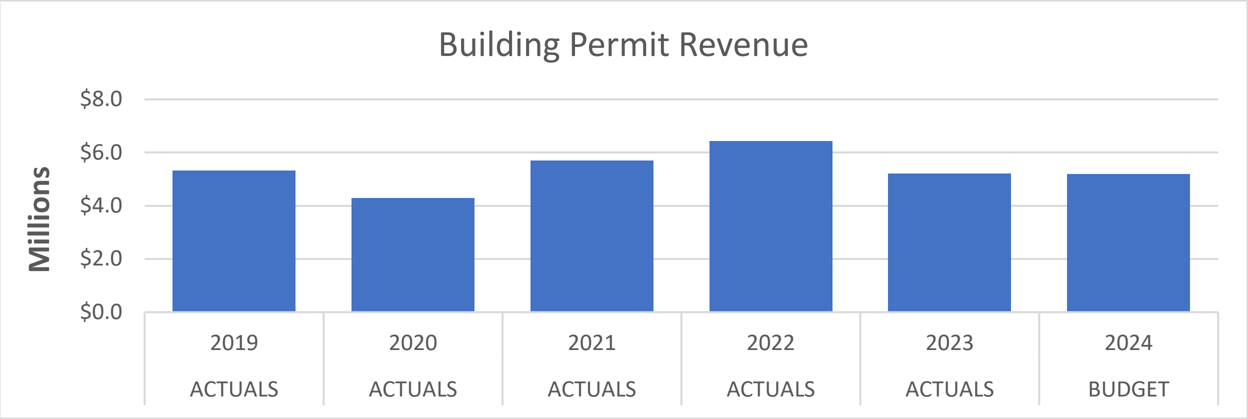
- A demolition permit is calculated based on 1% of the permit valuation, at a minimum of $250.

Legal Authority

Home Rule Authority – Regulatory Fees
Florida Statute Chapter 553 – Building Construction Standards
Town Code Chapter 21 Article II. Administration Division 2. - Permits

Authorized Uses

Building Department – any legal purpose of the utility.



DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION SURCHARGE

Summary

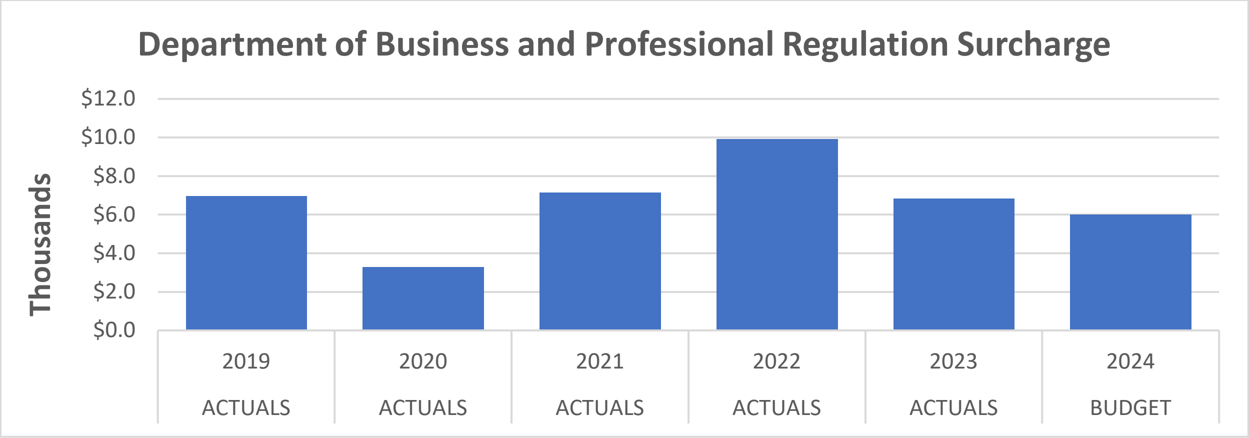
The Department of Business and Professional Regulation surcharge was created to provide funding for the agency administration from a licensing and continuing education perspective. The fee is assessed at the rate of 1% of the permit fees associated with enforcement of the Florida Building Code as defined by the uniform account criteria and specifically the uniform account code for building permits adopted for local government financial reporting pursuant to s. 218.32. The minimum amount collected on any permit issued is $2. The Town retains 10% of the surcharge collected to fund participation in the national and state building code adoption processes and to provide education related to enforcement of the Florida Building Code.

Legal Authority

Home Rule Authority – Regulatory Fees
Florida Statute § 553.721

Authorized Uses

Building Fund – to fund participation in the national and state building code adoption processes and to provide education related to enforcement of the Florida Building Code.



BUILDING CODE ADMINISTRATORS AND INSPECTORS SURCHARGE

Summary

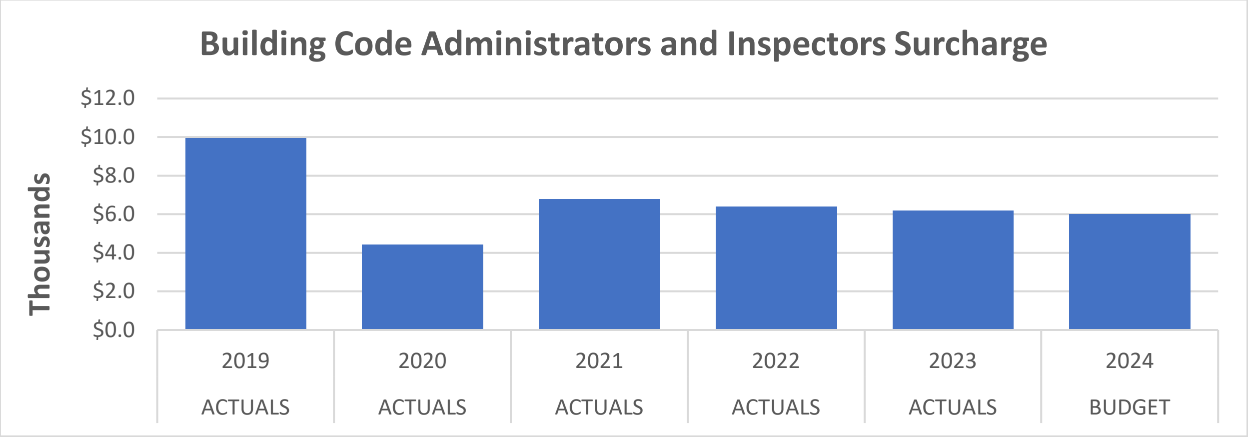
The Building Code Administrators and Inspectors Fund surcharge was created to provide funding for the board administration, including code changes, contractor compliance requirements and inspections. The fee is assessed at the rate of 1.5% of the permit fees associated with enforcement of the Florida Building Code as defined by the uniform account criteria and specifically the uniform account code for building permits adopted for local government financial reporting pursuant to s. 218.32. The minimum amount collected on any permit issued is $2. The Town retains 10% of the surcharge collected to fund participation in the national and state building code adoption processes and to provide education related to enforcement of the Florida Building Code.

Legal Authority

Home Rule Authority – Regulatory Fees
Florida Statute § 468.631

Authorized Uses

Building Fund – to fund participation in the national and state building code adoption processes and to provide education related to enforcement of the Florida Building Code.



TOWN OF JUPITER
COMMUNITY REDEVELOPMENT AGENCY FUND

The Jupiter Community Redevelopment Agency (CRA) fund is also known as the CRA Trust Fund. The CRA is a dependent special district established by the Town under authority granted by Florida Statute 163, Section III. The purpose of the CRA is to promote and guide the physical and economic redevelopment of approximately 400 acres along the Intracoastal Waterway in the Town. The CRA is a legally separate entity established by Ordinance 60-01 of the Jupiter Town Council in December 2001.

TAX INCREMENT FINANCING (TIF)

Summary

The Jupiter Community Redevelopment Agency (CRA) is a dependent special district established by the Town under authority granted by Florida Statute 163, Section III. The purpose of the CRA is to promote and guide the physical and economic redevelopment of approximately 400 acres along the Intracoastal Waterway in the Town. The CRA is a legally separate entity established by Ordinance 60-01 by the Jupiter Town Council in December 2001. The governing body of the CRA consists of the Town Council and the Town handles the management and administration of the CRA's financial matters.

Tax increment revenues are the primary source of revenue for the CRA. Tax increment revenue is collected from the two governmental entities that levy property taxes within the legally defined redevelopment area of the CRA, the Town and Palm Beach County. The tax increment revenue is calculated by applying the adopted millage rate of each governmental entity to the increase in current year taxable assessed valuations over the 2001 base year assessed valuations for all properties located within the CRA boundaries.

Each governmental entity is required to pay 95% of these incremental property taxes to the CRA trust fund. The increase in assessed valuations of property within the CRA boundaries over the 2001 base year valuations is presumed to be the result of the redevelopment efforts of the CRA. The tax base of the CRA is the layer of assessed valuations of properties over the 2001 base year assessed valuations, but does not include any portion of the base.

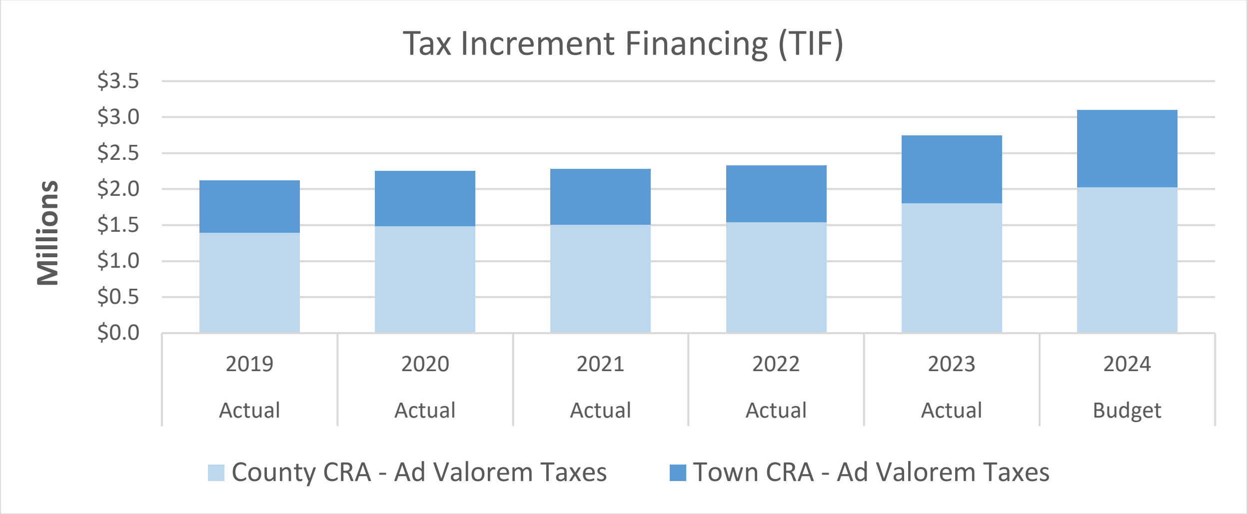
Unless otherwise extended, the CRA sunsets in 2034.

Legal Authority

Florida Statute § 163
Town Code Chapter 24 – Planning and Development, Article VIII. Community Redevelopment, (Ordinance 60-01 and 93-08)

Authorized Uses

Community Redevelopment Agency – restricted for CRA use only.



ONE-CENT INFRASTRUCTURE SURTAX FUND

The intent of the Infrastructure Surtax special revenue fund is to account for funds established to promote safe, efficient, and essential public services provided by the County, the Municipalities, and the School Board, including but not limited to safe and efficient transportation infrastructure, public safety, parks and recreational facilities and governmental facilities.

ONE-CENT INFRASTRUCTURE SURTAX

Summary

The Surtax is used to fund infrastructure repairs, restoration and replacements, and maintain current levels of service provided by the School District, County, and Cities. Infrastructure is clarified (or defined) as public facilities that are necessary to carry out governmental purposes.

Legal Authority

On November 8, 2016, the voters of Palm Beach County approved to enact a One-Cent Infrastructure Sales Surtax for no more than a 10-year period. The funds are allocated in accordance with the following:

Palm Beach County	30%
Palm Beach County Public Schools	50%
Palm Beach County Municipalities	20%

The levy is authorized under Florida Statute 212.055 governing discretionary sales surtaxes. At the April 1, 2016, Town Council meeting, an Interlocal Agreement was approved between the Town of Jupiter, the School Board and Palm Beach County regarding the allocation of the surtax proceeds.

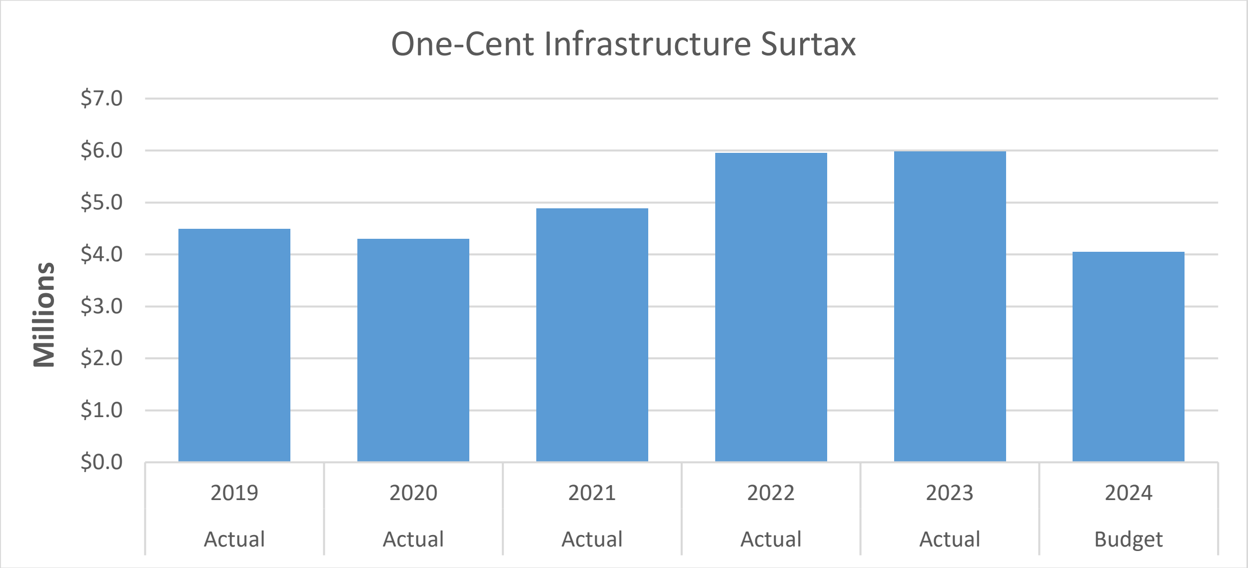
Current Rate or Formula

Proceeds are distributed 50% to the School District, 30% to Palm Beach County, and 20% to Cities. The program will sunset in FY2027.

The Town will receive a total of $39.5 million over the 10-year life cycle of the program.

Authorized Uses

The Town's use of surtax proceeds are restricted to capital outlays for *new* construction, improvements of public facilities that have a life expectancy of five or more years, and land acquisition and related improvements. For items of this nature, the Surtax may also be used for *soft* costs associated with these improvements, including engineering and other professional services. The Surtax cannot be used for projects on land **not** owned by the Town.



Attachment 3

TOWN OF JUPITER

FISCAL YEAR 2025
Proposed Operating Budget Workshop

June 20, 2024

Items Considered During Budget Development:

- **Previous years items** – Salary adjustments and subsidies for Town employees to assist them in fighting inflationary pressures and to stay competitive in the area market:
  - Moved from an 80/20 to a 90/10 cost share on health insurance premiums to lower costs for employees.
  - Maintained the level of H.S.A. funding for employees.
  - Increased salaries for Town employees:
    - FY 2023: 4.00% Increase + $2,800 inflation subsidy (Oct 1st)
    - FY 2024: 5.00% Increase
    - **Proposed FY 2025: 5.00% Increase**

- **Jupiter Fire Rescue Department Implementation** – Build JFRD over a three year period to lower cost to residents (General Fund reserves, future funding options):
  - Year One (FY 2024): Order fire apparatus and ambulances; hire Fire Chief, hire additional staff, hire medical director; apply for COPCN, develop operational protocols; finance $20 million for the engineering, design and construction of two fire stations.
  - Year Two (FY 2025): Construct fire stations; hire additional support staff for ordering of equipment and development of protocols.

Budget Overview

- **Revenue Assumptions:**
  - Maintain millage rate of **2.3894**.
  - Town-wide estimated valuation increase of **8.80%** resulting in a $1.4 billion gross valuation increase.
  - Distribution of Ad Valorem tax revenues between operating and Community Investment Program (CIP) at a ratio of 85/15.
  - Net increase in Ad Valorem taxes of **$3,069,609** ($2.6 million for Operating and $460,000 for CIP).
  - For the Water Fund, the same level of customer demand as FY 2024, and a 3.00% rate index.
  - Stormwater fund proposed 7.00% rate index, an increase of $.49 per ERU.
  - Slight increases in permit revenue in the Building Fund over adopted FY2024 budget of $5 million.
  - FY 2025 will be the first “full” year of operating and implementation funds for the Jupiter Fire Rescue Department, with a $3 million General Fund transfer to fund departmental needs.
  - A $867,216 decrease across all funds when comparing FY2024 to FY2025. This reduction is due to a one-time, $11.4 million implementation funding need in early FY2024 for Fire.
  - Lower G.O. Bond millage rate by using $595,000 in reserves that has accumulated in the fund over time. This will close out the fund in FY 2025 unless the Council wishes to borrow more funds for open space property.

Ad Valorem Revenue Assumptions

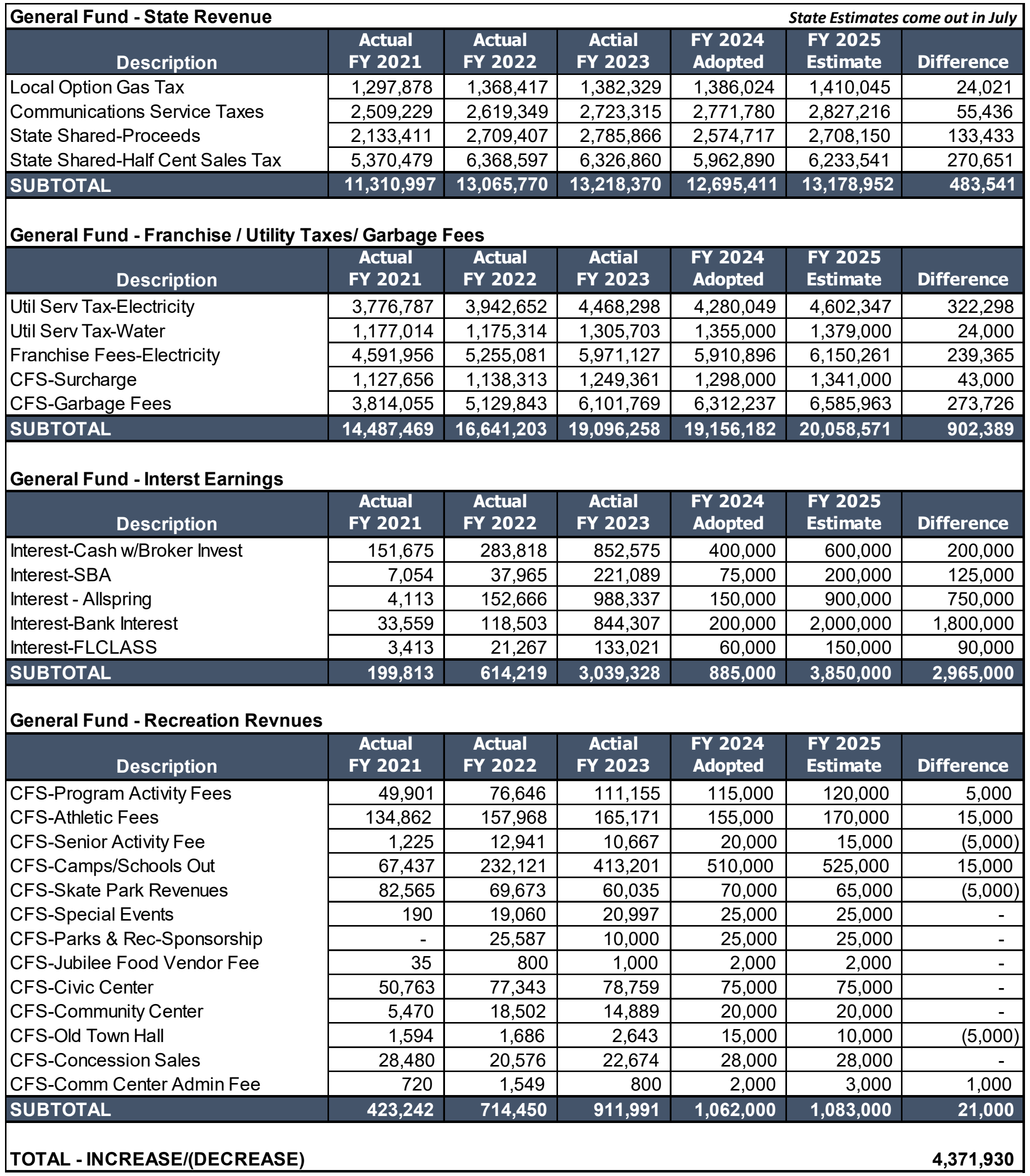
- **Ad Valorem Tax:**
  - The real estate market in Jupiter has remained strong due to increases in home sales over the past two years. Property values have started to stabilize across Palm Beach County.
  - Early estimates indicate a $1,393,247,831 valuation increase prediction for Jupiter (8.80% increase).
  - The millage rate will be maintained at 2.3894.
  - Ad Valorem revenue between will be split between the operating budget and the CIP at a ratio of 85/15.
  - The overall estimated Ad Valorem tax increase for all funds including the CRA is $3,162,575 over last year.
  - General Fund Operating: $32,234,292 ($2,609,167 Increase over FY2024)
  - CIP: $5,688,404 ($460,441 Increase over FY2024)
  - CRA: $1,167,886 ($92,966 Increase over FY2024)

Taxable Value Assumption - 8.80% Increase	Final FY2024	Estimate FY2025	Difference
Taxable Value	15,827,803,960	17,221,051,791	1,393,247,831
Flat Millage	2.3894	2.3894	
State Required 95% Collection Rate	35,928,007	39,090,582	3,162,575
General Fund - 85%	29,625,124	32,234,292	2,609,167
Capital Investment Program - 15%	5,227,963	5,688,404	460,441
Total	**34,853,087**	**37,922,696**	**3,069,609**
Community Redevelopment Area (CRA)	1,074,920	1,167,886	92,966
Total FY25 Projection	**35,928,007**	**39,090,582**	**3,162,575**

Year	Valuation	% Increase
2014	7,532,743,806	4.08%
2015	8,093,726,478	7.45%
2016	8,907,223,485	10.05%
2017	9,697,676,260	8.87%
2018	10,317,291,791	6.39%
2019	10,877,053,216	5.43%
2020	11,398,774,937	4.80%
2021	11,900,283,285	4.40%
2022	12,473,066,062	4.81%
2023	14,073,619,777	12.83%
2024	15,827,803,960	12.46%
2025 Est.	17,221,051,791	8.80%

General Fund Revenue Forecast

- State shared revenue estimates exceeding pre-pandemic levels and starting to level off (estimates due from State in late July).
- Increases in FPL utility services taxes and franchise fees are due to rate increases over the past few years and recapture of hurricane losses (these increases in revenue are offset by increases in costs across all funds).
- Interest earnings have increased over the past few years due to interest rate increases by the Fed to combat inflation (this should be considered a “peak in the market” revenue source and is not anticipated to be sustained longer than the next few years).
- Recreation revenues have returned to pre-pandemic levels.
- Anticipating a $3.8 million increase in non-ad valorem revenues over FY2024. The overall increase in General Fund revenue including ad valorem taxes is $6.4 million.



General Fund - State Revenue *State Estimates come out in July*

Description	Actual FY 2021	Actual FY 2022	Actial FY 2023	FY 2024 Adopted	FY 2025 Estimate	Difference
Local Option Gas Tax	1,297,878	1,368,417	1,382,329	1,386,024	1,410,045	24,021
Communications Service Taxes	2,509,229	2,619,349	2,723,315	2,771,780	2,827,216	55,436
State Shared-Proceeds	2,133,411	2,709,407	2,785,866	2,574,717	2,708,150	133,433
State Shared-Half Cent Sales Tax	5,370,479	6,368,597	6,326,860	5,962,890	6,233,541	270,651
SUBTOTAL	**11,310,997**	**13,065,770**	**13,218,370**	**12,695,411**	**13,178,952**	**483,541**

General Fund - Franchise / Utility Taxes/ Garbage Fees

Description	Actual FY 2021	Actual FY 2022	Actial FY 2023	FY 2024 Adopted	FY 2025 Estimate	Difference
Util Serv Tax-Electricity	3,776,787	3,942,652	4,468,298	4,280,049	4,602,347	322,298
Util Serv Tax-Water	1,177,014	1,175,314	1,305,703	1,355,000	1,379,000	24,000
Franchise Fees-Electricity	4,591,956	5,255,081	5,971,127	5,910,896	6,150,261	239,365
CFS-Surcharge	1,127,656	1,138,313	1,249,361	1,298,000	1,341,000	43,000
CFS-Garbage Fees	3,814,055	5,129,843	6,101,769	6,312,237	6,585,963	273,726
SUBTOTAL	**14,487,469**	**16,641,203**	**19,096,258**	**19,156,182**	**20,058,571**	**902,389**

General Fund - Interst Earnings

Description	Actual FY 2021	Actual FY 2022	Actial FY 2023	FY 2024 Adopted	FY 2025 Estimate	Difference
Interest-Cash w/Broker Invest	151,675	283,818	852,575	400,000	600,000	200,000
Interest-SBA	7,054	37,965	221,089	75,000	200,000	125,000
Interest - Allspring	4,113	152,666	988,337	150,000	900,000	750,000
Interest-Bank Interest	33,559	118,503	844,307	200,000	2,000,000	1,800,000
Interest-FLCLASS	3,413	21,267	133,021	60,000	150,000	90,000
SUBTOTAL	**199,813**	**614,219**	**3,039,328**	**885,000**	**3,850,000**	**2,965,000**

General Fund - Recreation Revnues

Description	Actual FY 2021	Actual FY 2022	Actial FY 2023	FY 2024 Adopted	FY 2025 Estimate	Difference
CFS-Program Activity Fees	49,901	76,646	111,155	115,000	120,000	5,000
CFS-Athletic Fees	134,862	157,968	165,171	155,000	170,000	15,000
CFS-Senior Activity Fee	1,225	12,941	10,667	20,000	15,000	(5,000)
CFS-Camps/Schools Out	67,437	232,121	413,201	510,000	525,000	15,000
CFS-Skate Park Revenues	82,565	69,673	60,035	70,000	65,000	(5,000)
CFS-Special Events	190	19,060	20,997	25,000	25,000	-
CFS-Parks & Rec-Sponsorship	-	25,587	10,000	25,000	25,000	-
CFS-Jubilee Food Vendor Fee	35	800	1,000	2,000	2,000	-
CFS-Civic Center	50,763	77,343	78,759	75,000	75,000	-
CFS-Community Center	5,470	18,502	14,889	20,000	20,000	-
CFS-Old Town Hall	1,594	1,686	2,643	15,000	10,000	(5,000)
CFS-Concession Sales	28,480	20,576	22,674	28,000	28,000	-
CFS-Comm Center Admin Fee	720	1,549	800	2,000	3,000	1,000
SUBTOTAL	**423,242**	**714,450**	**911,991**	**1,062,000**	**1,083,000**	**21,000**

TOTAL - INCREASE/(DECREASE)						**4,371,930**

FY2025 - Budget Overview

Expenditures: $7.7 million budget increase across all funds not including the Fire Fund.
(*Fire Fund was added after budget adoption in FY2024 and was primarily a one-time capital purchase).

- **Salary Adjustments**: Increasing by $1,414,157 across all funds (5% non-union salary adjustment in January, 2025; union increases based on adopted step plan).
- **New position requests:** $372,000 in new position requests. 4.5 new FTE's being requested (includes benefit and equipment costs).
- **Property/Liability insurance:** Increasing by $361,839 due to a projected 20% increase for property and liability insurance.
- **G.O. Bond:** FY 2025 is the last year for payment. Reducing last year payment by $595,000 in accumulated reserves.
- **Fire Fund Contribution**: $3 million transfer from the General Fund to support FY 2025 operating and anticipated debt service payments for the implementation of Jupiter Fire Rescue.

FUND COMPARISON:	Adopted FY 2024	Proposed FY 2025	Increase/ Decrease	% Increase
General Fund	70,962,305	77,375,169	6,412,864	9.04%
Fire Operating Fund*	11,438,709	2,655,215	(8,783,494)	-76.79%
Fire Debt Service Fund*	-	354,160	354,160	100.00%
G.O. Bond Debt Service Fund	2,004,289	1,401,271	(603,018)	-30.09%
Water Fund	32,119,720	33,228,091	1,108,371	3.45%
Stormwater Fund	4,440,759	4,781,299	340,540	7.67%
Building Fund	5,478,589	5,781,950	303,361	5.54%
Insurance Fund	9,071,372	9,222,226	150,854	1.66%
Total	**126,444,371**	**125,577,155**	**(867,216)**	**-0.69%**

FY2025 – Healthcare Cost Assumptions

- Assuming 0% increase on health insurance premiums.
- The Town anticipates 56 employees to opt out of taking the Town’s insurance. The projected cost to the Town will be $1,800 annually for each or $100,800 in total.
- Maintaining H.S.A. funding levels for employees at $840,700.
- Total health insurance funding increase for FY2025 is $45,907. If new positions are approved this amount will increase.

Health Insurance Increase Assumption - 0% on Premiums

FUND	FY2024	FY2025	Increase
General Fund	4,939,031	4,826,126	(112,905)
Fire Fund	-	186,239	186,239
Water Fund	1,074,682	1,001,452	(73,229)
Stormwater Fund	167,390	175,861	8,471
Building Fund	434,271	471,603	37,332
TOTAL	**6,615,374**	**6,661,281**	**45,907**

HEALTH INSURANCE FUND

FUND BALANCE ANAYLSIS

	FY2024	FY2025
Est. Beginning Fund Balance	8,617,570	9,871,065
Fund Contributions	**9,071,373**	**9,222,226**
Stop Loss	651,851	604,351
Claims Expense	5,199,862	5,610,556
H.S.A. Cont.	841,500	840,700
Dental/Vision Other	1,124,665	1,143,563
Expense	**7,817,878**	**8,199,170**
Net Change in Fund Balance	1,253,495	1,023,056
Est. Ending Fund Balance	**9,871,065**	**10,894,122**

New Position Requests

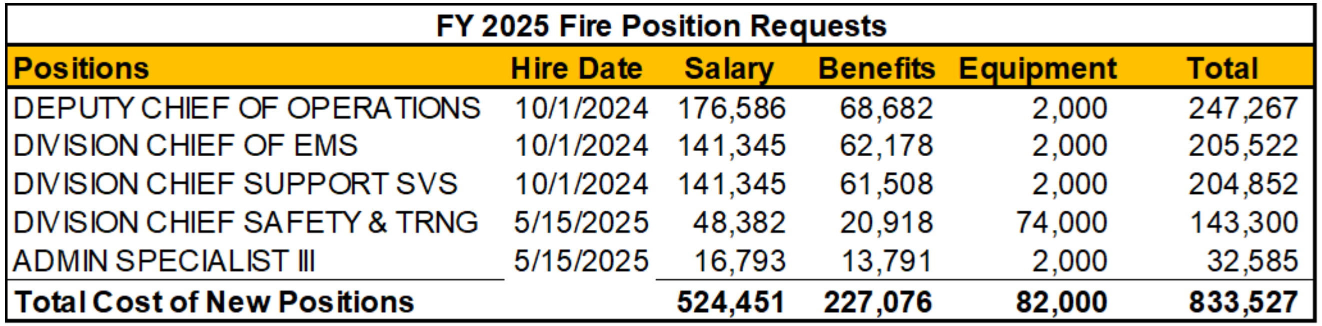
General Employees:

- Total of 4.5 new FTE’s being requested for FY2025.
- Total of $371,674 in salary, benefits and equipment.

NEW POSITION REQUESTS

No. of Positions	Position Title	Salary Cost	Tax/Benefit Cost	Equipment Cost	Total
1.00	HR Technician	46,283	41,406	-	87,688
1.00	**Total Human Resources**	**46,283**	**41,406**	**-**	**87,688**
1.00	Auto Tech I	46,283	41,406	1,450	89,138
1.00	Service Worker - Grnds	35,980	39,141	400	75,521
2.00	**Total Public Works**	**82,263**	**80,547**	**1,850**	**164,660**
0.50	Rec Assistant - PT	17,990	3,844	150	21,984
1.00	Rec Coordinator	54,090	43,102	150	97,342
1.50	**Total Recreation**	**72,079**	**46,947**	**300**	**119,326**
4.50	**GEN Fund Total**	**200,625**	**168,899**	**2,150**	**371,674**

- Fire - 5 new positions for a total of $833,527 in salary, benefit and vehicles.



FY 2025 Fire Position Requests

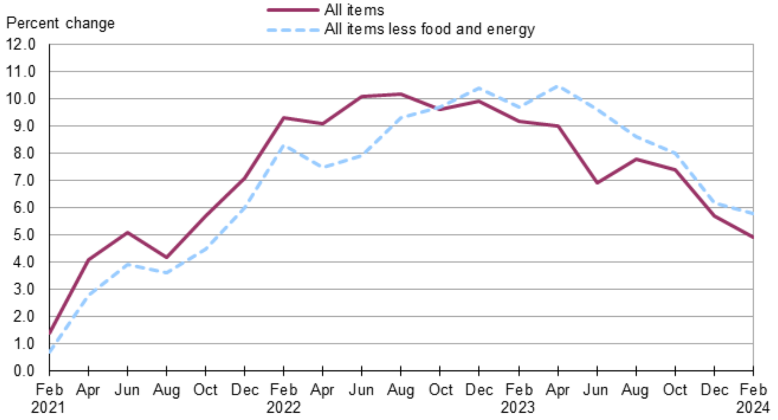
Positions	Hire Date	Salary	Benefits	Equipment	Total
DEPUTY CHIEF OF OPERATIONS	10/1/2024	176,586	68,682	2,000	247,267
DIVISION CHIEF OF EMS	10/1/2024	141,345	62,178	2,000	205,522
DIVISION CHIEF SUPPORT SVS	10/1/2024	141,345	61,508	2,000	204,852
DIVISION CHIEF SAFETY & TRNG	5/15/2025	48,382	20,918	74,000	143,300
ADMIN SPECIALIST III	5/15/2025	16,793	13,791	2,000	32,585
Total Cost of New Positions		**524,451**	**227,076**	**82,000**	**833,527**

FY2025 Salary Increase Assumptions

- 5% salary increases included in the Town's proposed operating budget (effective January 1st). $1.0 million impact.
- PD union salary increases of $390,962 calculated based on adopted union contract step plan.
- Total cost of salary increases is $1.4 million across all funds in FY2025.
- February 2024 inflation rate for West Palm Beach is 4.9%; the national rate is 3.48%.

Proposed 5% Salary Increase	
General Government - Non-Union	638,451
Union ProRated	390,962
General Fund Total	**1,029,413**
Fire Fund	41,417
Water Fund	213,527
Stormwater Fund	31,982
Building Fund	97,818
Subtotal	**384,744**
Grand Total	**1,414,157**

Chart 1. Over-the-year percent change in CPI-U, Miami-Fort Lauderdale-West Palm Beach, FL, February 2021–February 2024



Source: U.S. Bureau of Labor Statistics.

General Fund Revenues

REVENUES:	Actual 2022 - 2023	Adopted 2023 - 2024	Proposed 2024 - 2025
Taxes - Current Ad valorem	27,404,384	29,692,964	32,234,292
Taxes - Utility	5,990,872	5,855,049	6,205,747
Franchise fees	6,291,831	6,280,896	6,527,661
Taxes - Other	4,223,124	4,177,804	4,257,261
Licenses and permits	94,105	75,000	75,000
Intergovernmental	10,539,162	9,398,352	9,796,496
Charges for services	5,207,952	5,554,775	5,872,849
Solid Waste Collection Revenue	6,101,769	6,312,237	6,585,963
Fines and forfeitures	296,391	213,000	214,500
Interest	3,273,314	973,267	3,930,267
Miscellaneous	573,417	313,050	288,250
CRA Cost Reimbursement	749,996	765,911	686,883
CRA Loan Repayment	-	600,000	700,000
Fund Balance	-	750,000	-
TOTAL REVENUES	**$ 70,746,316**	**$ 70,962,305**	**$ 77,375,169**

TOWN OF JUPITER
UNASSIGNED FUND BALANCE SUMMARY

ACFR Balance - 09/30/2023	52,095,593
FY24 Surtax Bridge Loan Payment	2,000,000
FY24 Fire Start up Funding	(11,282,673)
FY24 RDS Funding Operating	(750,000)
FY25 Surtax Bridge Loan Payment	2,000,000
Subtotal	44,062,920
Target Operating Expenses - FY25 (3 Months of GF Operating)	(19,343,792)
Remaining Balance	24,719,128

Note: 2004/2005 Hurricane costs were in excess of $11 million

Reserve balances remain strong. One remaining surtax bridge loan repayment of $2 million due in FY2026.

- Overall Increase of $6.4 million.
- Increase in assessed values results in a $2.5 million increase in ad valorem revenue compared to FY 2024.
- Intergovernmental revenues increased by $398,144 due to sales tax revenue and state revenue sharing, a decrease from last year.
- Increase of $318,074 in charges for service primarily due to solid waste, surcharge revenue and allocation costs.
- Increase of $2.9 million in interest earnings due to the Fed increasing interest rates.
- No use of reserves (fund balance).

General Fund Proposed Expenses

EXPENDITURES:	Actual 2022 - 2023	Adopted 2023 - 2024	Proposed 2024 - 2025
Council	274,170	292,643	291,741
Town Manager	811,084	1,035,162	929,155
Town Clerk	552,238	594,038	819,191
Neighborhoods	334,607	485,703	432,765
Community Relations/Public Info	747,220	938,666	900,393
Finance	1,157,531	1,356,825	1,365,883
Town Attorney	359,439	450,000	450,000
Information Systems	3,157,149	3,789,844	3,942,880
Human Resources	898,380	1,058,129	1,154,100
Utilities and Operating Expenses	5,028,281	8,498,183	11,605,777
Solid Waste Collections	6,113,693	6,312,237	6,585,963
Planning and Zoning	1,917,290	2,398,015	2,606,779
Police	26,885,666	28,552,988	30,203,054
Code Compliance	696,764	890,591	970,424
Engineering	1,439,387	1,707,429	1,832,174
Public Works	4,577,941	5,688,395	5,950,578
Parks Maintenance	2,461,145	3,037,240	3,104,297
Recreation Services	3,171,554	3,876,217	4,230,015
Business Development	-	-	-
TOTAL EXPENDITURES	**$ 60,583,539**	**$ 70,962,305**	**$ 77,375,169**

$6.4 Million Increase over FY24 Adopted Budget:		
Salary/Overtime Increases	1,388,971	21.66%
Benefits Increase	778,969	12.15%
Professional Services	149,286	2.33%
Regional Communications	46,643	0.73%
Other Contractual Service	370,267	5.77%
Garbage Collection	273,726	4.27%
Utility Increases	205,454	3.20%
Insurance	296,778	4.63%
Landscape Maintenance	86,220	1.34%
Gas Oil & Lube	117,611	1.83%
Town Hall Demo/Green Project	(1,000,000)	-15.59%
Roger Dean Contribution	(750,000)	-11.70%
Contingency	1,316,060	20.52%
Misc Items	123,504	1.93%
Subtotal	**3,403,489**	
Transfer to JFRD	3,009,375	46.93%
Total	**6,412,864**	

Jupiter Fire Rescue Department - Implementation

	Adopted 2023 - 2024	Proposed 2024 - 2025
REVENUES:		
Designated from Fund Balance	156,036	-
Designated from General Fund	11,282,673	2,655,215
TOTAL REVENUES	11,438,709	2,655,215
EXPENSES:		
Fire Administration	8,938,105	1,976,917
EMS Division	2,500,604	678,298
TOTAL EXPENSES	11,438,709	2,655,215

- Total FY2025 implementation funding of $3,009,375. Funding coming from General Fund Operating (no reserve funding needed at this time).
- FY 2025 Operating Funding = $2,655,215
- FY 2025 Debt Service Payment = $354,160

- Begin departmental funding studies in FY2025 to support policy decisions.
- First year debt service cost for station construction.
- Hire fire staff, and conduct firefighter pre-employment medical screening exams.
- Travel and Per Diem totals $51,500 for conference and educational program attendance.
- Insurance costs include $16,000 for firefighter cancer and death benefit coverage.

Water Fund

	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
REVENUES			
Charges for services	$ 29,772,868	$ 30,927,864	$ 32,171,268
Interest	369,509	321,572	344,742
Miscellaneous	457,033	357,500	357,175
Designated from retained earnings	-	512,784	354,906
TOTAL REVENUES	$ 30,599,410	$ 32,119,720	$ 33,228,091
EXPENSES			
Administration	$ 2,912,524	$ 3,747,771	$ 3,885,478
Plant	10,699,730	13,480,612	13,971,182
Field	2,822,790	4,085,175	4,395,569
Cost Allocation - General Fund	1,528,157	1,651,798	1,794,513
Depreciation	6,710,342	6,721,800	6,722,000
Debt service	2,657,315	1,868,764	1,860,749
Contingency	-	563,800	598,600
Designated to retained earnings	3,268,551	-	-
TOTAL EXPENSES	$ 30,599,410	$ 32,119,720	$ 33,228,091
FUNDS AVAILABLE FOR R&R (excluding retained earnings)			
Revenue	$ 30,599,410	$ 31,606,936	$ 32,873,185
Less: Total expenses	(27,330,859)	(32,119,720)	(33,228,091)
Plus: Depreciation	6,710,342	6,721,800	6,722,000
Plus: OPEB	(57,635)	34,200	34,200
AVAILABLE FOR R&R	$ 9,921,257	$ 6,243,216	$ 6,401,294
(R&R target is $7.6M in FY2025)			

Notes:

Capitalized Salaries	$ 385,806	$ 216,000	$ 340,700

Revenues

- Base rate index of 3.00%.
- $1,243,404 increase in charges for service.
- $354,906 use of retained earnings.

Expenses

- 5% salary increases of $213,527.
- No new positions.
- Reduction in debt service.
- Increase in utility service cost due to FPL rate increase of $179,799.
- Increase in chemical costs of $174,679 over FY 2024.
- Property and liability insurance cost increase.
- Increase in repairs and maintenance costs of $335,633.

Stormwater Fund

	Actual FY 2023	Adopted FY 2024	Proposed FY 2025
REVENUES			
Charges for services	$3,748,052	$4,012,081	$4,282,851
Interest & miscellaneous	45,686	58,528	54,825
Designated from retained earnings	-	370,150	443,623
TOTAL REVENUES	$3,793,738	$4,440,759	$4,781,299
EXPENSES			
Administration	$ 758,488	$ 920,760	$ 857,947
Field	985,224	1,659,777	2,052,540
Cost Allocation - General Fund	198,205	223,599	234,189
Depreciation	952,256	1,083,000	1,083,000
Debt service	453,623	453,623	453,623
Contingency	-	100,000	100,000
Designated to retained earnings	445,942	-	-
TOTAL EXPENSES	$3,793,738	$4,440,759	$4,781,299
FUNDS AVAILABLE FOR R&R (excluding retained earnings)			
Revenue	$3,793,738	$4,070,609	$4,337,676
Less: Expenses	(3,347,796)	(4,440,759)	(4,781,299)
Plus: Depreciation	952,256	1,083,000	1,083,000
Plus: OPEB	821	3,900	3,900
AVAILABLE FOR R&R	$1,399,019	$ 716,750	$ 643,277
(R&R target is $739k in FY2025)			
Notes:			
Capitalized Salaries	$ 17,843	$ 15,000	$ 92,100

Revenue

- 7% stormwater rate increase.
- $443,623 designated from retained earnings.

Expenses

- 5% salary increases.
- $170,000 increase for machinery and equipment.
- $110,000 increase in professional service contracts.

Jupiter River Estates Non-Ad Valorem Assessment Fund

	Proposed FY 2025
REVENUES	
Non-Ad Valorem Assessment	$ 360
Interest & miscellaneous	67
TOTAL REVENUES	$ 427
EXPENSES	
Postage	$ 5
Other Current Charges	360
Designated to retained earnings	62
TOTAL EXPENSES	$ 427

- Second year of the Non-Ad Valorem Assessment for the Jupiter River Estates Vegetative Trimming.

Building Fund

REVENUES:	**Actual 2022 - 2023**	**Adopted 2023 - 2024**	**Proposed 2024 - 2025**
Building permits	5,226,535	5,212,000	5,262,000
Interest on investments	516,932	165,000	518,000
Misc. Revenue	(7,064)	650	1,950
Designated from retained earnings	-	100,939	-
TOTAL REVENUES	5,736,403	5,478,589	5,781,950
EXPENSES:			
Protective inspections	3,786,629	4,763,979	4,982,875
Cost Allocation - General Fund	599,802	671,610	745,146
Depreciation	31,864	43,000	45,000
Transfer to CIP	500,000	-	-
Designated to Retained Earnings	-	-	8,929
TOTAL EXPENSES	4,918,295	5,478,589	5,781,950

Revenue:

- Permit revenue estimate for FY2025 shows a $50,000 increase.
- Interest earnings increase.
- No use of retained earnings.

Expenses:

- 5% salary increases.
- Departmental expenses increased over FY2024 by $303,361 overall.
- Increase of $129,500 in contractual inspection services.
- Increase of $145,134 in repairs and maintenance cost.

Health Insurance Fund

	Adopted Budget 2023-24	Proposed Budget 2024-25
EST. BEGINNING FUND BALANCE	8,617,570	9,871,065
OPERATING REVENUES		
GF - EMPR CONTRIBUTIONS	5,894,973	5,804,435
G F- EE CONTRIBUTIONS	720,943	717,107
FIRE FUND - EMPR CONTRIBUTIONS	-	217,757
FIRE FUND - EE CONTRIBUTIONS	-	25,027
WATER FUND - EMPR CONTRIBUTIONS	1,286,344	1,203,171
WATER FUND - EE CONTRIBUTIONS	151,535	143,838
SW FUND - EMPR CONTRIBUTIONS	202,297	208,150
SW FUND - EE CONTRIBUTIONS	24,648	28,173
BLDG FUND - EMPR CONTRIBUTIONS	522,734	561,942
BLDG FUND - EE CONTRIBUTIONS	62,600	69,134
RETIREE CONTRIBUTIONS**	205,299	243,493
TOTAL REVENUE	**9,071,373**	**9,222,226**
EXPENDITURES		
CONTRACTUAL SERVICES	423,247	410,909
DENTAL INSURNANCE	305,691	318,880
VISION INSURANCE	27,556	29,158
STOP LOSS PREMIUMS	651,851	604,351
HEALTH INSURNACE CLAIMS	5,199,862	5,610,556
OPT OUT	100,800	100,800
H.S.A. CONTRIBUTIONS	841,500	840,700
LIFE, AD&D, LTD, EAP	267,370	283,816
TOTAL EXPENDITURES	**7,817,878**	**8,199,170**
NET CHANGE IN FUND BALANCE	1,253,495	1,023,056
ENDING UASSIGNED FUND BALANCE	**9,871,065**	**10,894,121**

**Includes, health, dental, vision & life.

- No increase in health insurance premiums for FY2025; the Town's Health Insurance Fund remains stable and self-sufficient. This would be the fourth year of no rate increase being required.
- Current fund balance exceeds $8.8 million, and is anticipated to exceed $9 million by the end of FY2024.
- 90/10 premium cost split continues in FY2025 to support recruitment and retention efforts.
- Claims costs remain stable.
- Fund Balance goal of $10 million should be reached by the end of FY2025. Once reached, will work with Town Council on cost containment and future fund premium cost structure.
- Fire Fund employees added to fund.

Upcoming Important Dates

July 16th	**Set TRIM** (preliminary millage rate)
August 14th	**CRA Budget Workshop**
August 14th	**CIP Budget Workshop**
September 3th	**First Public Budget Hearing**
September 3th	**CRA Budget Adoption**
September 19th	**Second (Final) Public Hearing**

Policy Guidance – Items to Consider

- Maintain proposed flat millage rate of 2.3894 (TRIM hearing to set millage rate July 16th).
- Ad Valorem Tax distribution of 85/15 between General Fund Operating and the Community Investment Program. CIP workshop is scheduled for August.
- Health Insurance: no premium increase in FY2025.
- Maintain current H.S.A. funding levels for employees at a cost of $840,700.
- 5% increase for non-union employees totals $1,023,195 across all funds.
- Proposed utility rate index:
  - Water Rate: 3.00% rate increase
  - Stormwater Rate: 7.00% rate increase