AGENDA
TOWN OF JUPITER
TOWN COUNCIL WORKSHOP
TOWN COUNCIL CHAMBERS
WEDNESDAY, JUNE 18, 2025
6:00 PM

Call To Order

ROLL CALL:

Mayor Jim Kuretski
Vice-Mayor Ron Delaney
Councilor Phyllis Choy
Councilor Dan Guisinger
Councilor Malise Sundstrom
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 Operations Budget for FY2026.

2. Mid-Year Community Investment Program Update.

ADJOURNMENT

Town Council Future Meetings
July 1, 2025, 7pm - Town Council Chambers
July 15, 2025, 7pm - Town Council Chambers

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

Town Council and CRA Meetings are now webcasted real-time and viewable on your computer or mobile device after adjournment: www.jupiter.fl.us/Live

Back up material for the Town Council Meetings are available online one (1) week before the Regular Meetings
= no materials attached *revisions may occur*
www.jupiter.fl.us

Section 2-64; Decorum, disturbing meeting
While the Town Council is in session, the members thereof and the public present in the Council chambers shall not, by conversation or otherwise, delay or interrupt the proceeding or the peace of the Council. It shall be unlawful for any person to disturb or disrupt a meeting of the Town Council or to refuse to obey the orders of the presiding officer in the conduct of the meeting and such person shall be subject to being summarily ejected from the meeting.

Note: Persons are advised that if they wish to appeal any decision made at this meeting, they will need a record of the proceedings and for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based, per Section 286.0105 of the Florida Statute. *Persons with disabilities requiring accommodations in order to participate in the meeting should contact the Town Clerk's office at TownClerk@jupiter.fl.us or 561-741-2752 at least 48 hours in advance to request accommodations.*

TOWN OF JUPITER
Discussion of the Proposed Operations Budget for FY2026

DATE	June 18, 2025
TO	Honorable Mayor and Members of Town Council
THRU	Frank Kitzerow, Town Manager
FROM	Scott Reynolds, Finance Director
SUBJECT	Discussion of the Proposed Operations Budget for FY2026

EXECUTIVE SUMMARY

Attached is a presentation providing an overview of the proposed Fiscal Year 2026 Operating Budget, which begins on October 1, 2025 and ends September 30, 2026. Also attached is the proposed FY26 Operating budget detail and the Town's revenue manual, which provides a description and definition of the various revenue sources that impact the Town's finances.

ANALYSIS

Town Staff will present the budget overview for Town Council's discussion and feedback.

STRATEGIC PRIORITY

- Town Communication
- Organizational Excellence
- Fiscal Responsibility

ATTACHMENTS

1. FY2026 Operations Budget Workshop Presentation
2. FY2026 Proposed Operations Budget
3. FY2026 Jupiter Revenue Manual

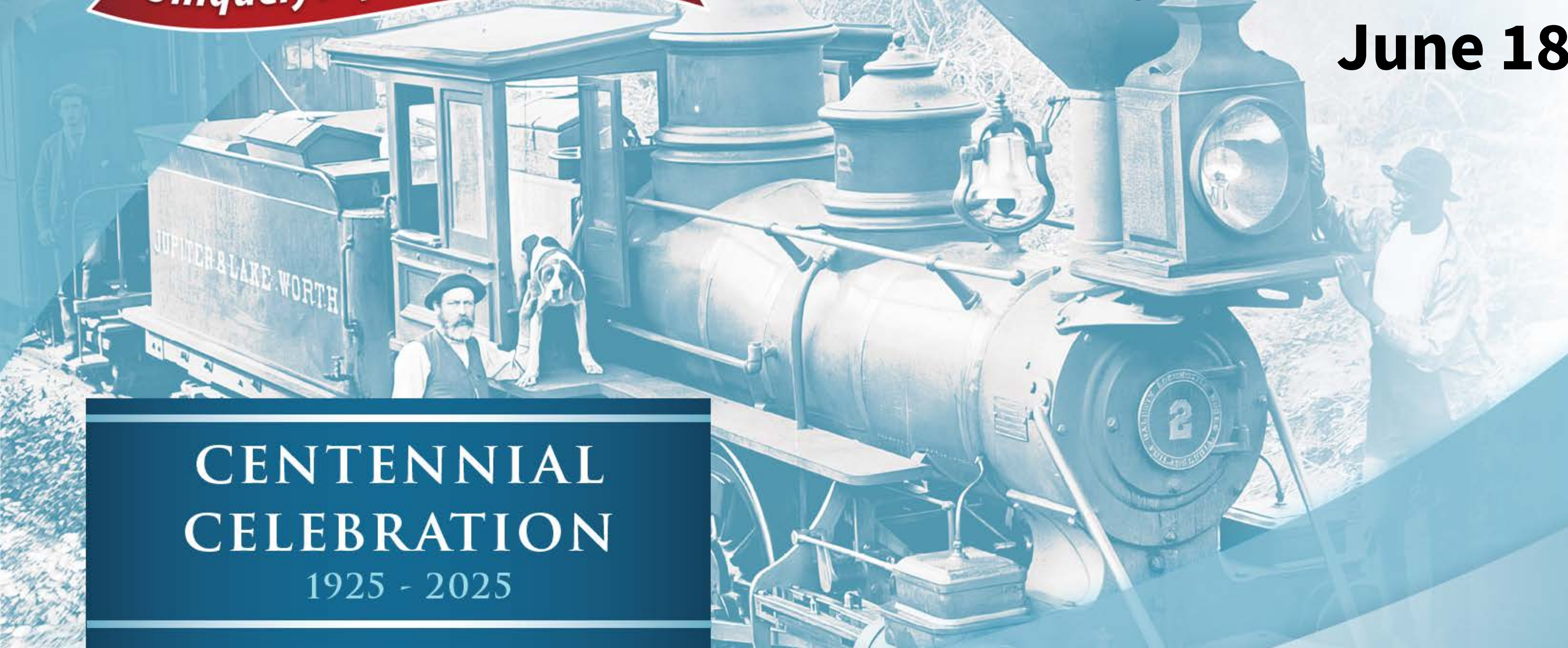
FUNDING SOURCE

Proposed Operations Budget for FY2026.

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

TOWN OF JUPITER

Fiscal Year 2026
Town Council Workshop
Preliminary Operations Budget
June 18, 2026



CENTENNIAL CELEBRATION
1925 - 2025

FY2026 Budget Highlights & Assumptions

- Continuing to structure budget and organization to “live within means.”
  - No millage rate increase proposed.
  - 3.0% rate (3% base assumption no additional needed) index for water and 7.0% (3% base and 4% for construction cost) for storm water proposed to fund infrastructure Renewal and Replacement (R&R) requirements.
- Invest in Public Safety:
  - Continue implementation of Jupiter Fire Rescue Department.
  - PBA contract negotiations in progress.
  - Police in-car video system and evidence technicians (officer safety).
- Continue to invest in Town employees to attract and retain the best and brightest (being competitive in the area market).
- Community input through **citizen survey** and **feedback.**
- Investments to enhance or increase service levels to meet the needs of the community (public safety, public works, public information, infrastructure maintenance).
- Focused organizational enhancements to improve operational efficiencies by leveraging technology.
- Overall expenditure increase due to required investments to support **community needs** and better **enhance infrastructure.**

FY2026 Budget Highlights & Assumptions

- **Revenues:**
- Ad Valorem Taxes:
  - Ad Valorem tax valuations anticipated to be 6.58% higher due to forecasted increase in property values and new construction.
  - No millage rate increase proposed (2.3894).
  - Expected gross increase of **$2.6 million** in Ad Valorem for FY2026
  - The gross amount includes the CRA tax allocation.
  - Distribution of Ad Valorem between operating and Community Investment Program (CIP) ratio of 85/15.
- Water Fund, assumes a .04% increase in customer demand, and a 3.00% (3% base assumption no additional needed) rate index.
- Stormwater fund proposed 7.00% (3% base and 4% for construction cost) rate index, an increase of $.53 per ERU.
- Building permit revenue slight increase.
- No G.O. Bond millage rate for FY2026 (reduction in debt service cost for citizens of .0857 mills).

Ad Valorem Revenue Assumptions

- As projected, property values have started to stabilize across Palm Beach County.
- Early estimates indicate a $1,134,521,053 valuation increase **(6.58% increase).** *Property appraiser Truth in Millage (TRIM) estimate to come out July 1st.*
- The overall estimated ad valorem tax increase for all funds including the CRA is **$2,575,283** over previous year.
- General Fund Operating: **$34,391,198** ($2,117,049 Increase over FY2025)
- CIP: **$6,069,035** ($373,597 Increase over FY2025)
- CRA: **$1,254,373** ($84,637 Increase over FY2025)

Millage Assumption - 6.58% Increase	Final FY2025	Estimate FY2026	Difference
Taxable Value	17,242,524,127	18,377,045,180	1,134,521,053
Flat Millage	2.3894	2.3894	
State Required 95% Collection Rate	39,139,323	41,714,606	2,575,283
General Fund Operating - 85%	32,274,149	34,391,198	2,117,049
Community Investment Program - 15%	5,695,438	6,069,035	373,597
Total	**37,969,587**	**40,460,233**	**2,490,646**
Community Redevelopment Area (CRA)	1,169,736	1,254,373	84,637
Total FY26 Projection	**39,139,323**	**41,714,606**	**2,575,283**

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	17,242,524,127	8.94%
2026 Est	18,377,045,180	6.58%

General Fund Revenue Forecast

- **<u>Overall</u>** increase in General Fund revenues including ad valorem taxes is $2.0 million.
- Projected decrease of $858,897 in “non-ad valorem” revenue sources.
- **State shared revenues:**
  - Decline in FY2026 due to reduction in economic activity (*estimate due from State in late July*).
- Increases in FPL utility services taxes and franchise fees are due to proposed rate increase.
- **Interest earnings:**
  - Decline in interest earnings due to reduction in interest rates and reduction in cash.
- **Recreation revenues:**
  - NEW proposed recreation revenue source from tournament and facility fees that will come before Council for consideration. $55,500 projected for FY2026.

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

Description	Actual FY 2022	Actial FY 2023	Actial FY 2024	FY 2025 Adopted	FY 2026 Estimate	Difference
Local Option Gas Tax	1,368,417	1,382,329	1,386,024	1,410,045	1,500,000	89,955
Communications Service Taxes	2,619,349	2,723,315	2,885,962	2,827,216	2,809,849	(17,367)
State Shared-Proceeds	2,709,407	2,785,866	2,654,859	2,612,443	2,584,800	(27,643)
State Shared-Half Cent Sales Tax	6,368,597	6,326,860	6,134,105	6,084,830	5,966,600	(118,230)
SUBTOTAL	**13,065,770**	**13,218,370**	**13,060,949**	**12,934,534**	**12,861,249**	**(73,285)**

General Fund - Franchise / Utility Taxes/ Garbage Fees

Description	Actual FY 2022	Actial FY 2023	Actial FY 2024	FY 2025 Adopted	FY 2026 Estimate	Difference
Util Serv Tax-Electricity	3,942,652	4,468,298	4,581,294	4,602,347	4,623,518	21,171
Util Serv Tax-Water	1,175,314	1,305,703	1,304,205	1,379,000	1,419,000	40,000
Franchise Fees-Electricity	5,255,081	5,971,127	5,813,565	6,150,261	6,506,361	356,100
CFS-Surcharge	1,138,313	1,249,361	1,369,702	1,341,000	1,387,000	46,000
CFS-Garbage Fees	5,129,843	6,101,769	6,412,675	6,585,963	6,772,080	186,117
SUBTOTAL	**16,641,203**	**19,096,258**	**19,481,441**	**20,058,571**	**20,707,959**	**649,388**

General Fund - Interst Earnings

Description	Actual FY 2022	Actial FY 2023	Actial FY 2024	FY 2025 Adopted	FY 2026 Estimate	Difference
Interest-Cash w/Broker Invest	283,818	852,575	1,507,371	600,000	500,000	(100,000)
Interest-SBA	37,965	221,089	268,076	200,000	150,000	(50,000)
Interest - Allspring	152,666	988,337	1,184,620	900,000	500,000	(400,000)
Interest-Bank Interest	118,503	844,307	2,659,221	2,000,000	1,000,000	(1,000,000)
Interest-FLCLASS	21,267	133,021	159,741	150,000	120,000	(30,000)
SUBTOTAL	**614,219**	**3,039,328**	**5,779,029**	**3,850,000**	**2,270,000**	**(1,580,000)**

General Fund - Recreation Revnues

Description	Actual FY 2022	Actial FY 2023	Actial FY 2024	FY 2025 Adopted	FY 2026 Estimate	Difference
CFS-Program Activity Fees	76,646	111,155	119,251	120,000	120,000	-
CFS-Athletic Fees	157,968	165,171	172,818	170,000	185,000	15,000
CFS-Senior Activity Fee	12,941	10,667	14,205	15,000	22,500	7,500
CFS-Camps/Schools Out	232,121	413,201	562,916	525,000	612,000	87,000
CFS-Skate Park Revenues	69,673	60,035	53,610	65,000	60,000	(5,000)
CFS-Travel Youth Sports	-	-	-	-	17,500	17,500
CFS-School Sports Teams	-	-	-	-	2,000	2,000
CFS-Tournaments Revenue	-	-	-	-	30,000	30,000
CFS-Facility Fees	-	-	-	-	6,000	6,000
CFS-Special Events	19,060	20,997	27,107	25,000	25,000	-
CFS-Parks & Rec-Sponsorship	25,587	10,000	10,000	25,000	25,000	-
CFS-Jubilee Food Vendor Fee	800	1,000	1,200	2,000	1,500	(500)
CFS-Civic Center	77,343	78,759	66,856	75,000	75,000	-
CFS-Community Center	18,502	14,889	14,730	20,000	18,000	(2,000)
CFS-Old Town Hall	1,686	2,643	2,230	10,000	2,500	(7,500)
CFS-Concession Sales	20,576	22,674	22,968	28,000	25,000	(3,000)
CFS-Comm Center Admin Fee	1,549	800	100	3,000	1,000	(2,000)
SUBTOTAL	**714,450**	**911,991**	**1,067,990**	**1,083,000**	**1,228,000**	**145,000**
TOTAL - INCREASE/(DECREASE)						**(858,897)**

Uniquely Jupiter Since 1925 — Town of Jupiter 100 Years

FY2026 Budget Highlights & Assumptions

- **Expenditures: $36.4 million budget increase across all funds from FY2025.**
- Projections assume 5% salary adjustment:
  - $2.5 million increase across all funds (non-union).
  - Union contract currently being negotiated.
- Includes 7 new positions.
- Town insurance cost:
  - Property/Liability insurance: Increasing by $405,648 due to a projected 20% increase for property and liability insurance.
  - No Increase in health and benefit cost for employees.
- Fire Fund Contribution:
  - $20.6 million transfer from the General Fund reserves.

FUND COMPARISON:	Adopted FY 2025	Proposed FY 2026	Increase/ Decrease	% Increase
General Fund	77,375,169	98,459,084	21,083,915	27.25%
Fire Operating Fund	2,655,215	17,317,117	14,661,902	552.19%
Fire Debt Service Fund	354,160	601,721	247,561	69.90%
G.O. Bond Debt Service Fund	1,401,271	-	(1,401,271)	-100.00%
Water Fund	33,228,091	34,575,655	1,347,564	4.06%
Stormwater Fund	4,781,299	5,152,393	371,094	7.76%
Building Fund	5,781,950	5,881,351	99,401	1.72%
Insurance Fund	9,222,226	11,553,187	2,330,961	25.28%
Total	**125,577,155**	**161,987,321**	**36,410,166**	**28.99%**

FY2026 – Healthcare Cost Assumptions

- 0% increase on health insurance premiums (5th year of no increases).
- 47 employees currently opt-out of taking the Town's insurance.
- Maintaining H.S.A. funding levels for employees results in a $111,633 increase over FY2025 due to new fire department employees being hired.
- Total health insurance funding increase for FY2026 is $1,787,826.

Health Insurance Increase Assumption - 0% on Premiums			
FUND	**FY2025**	**FY2026**	**Increase**
General Fund	4,992,907	5,169,432	176,525
Fire Fund	176,613	1,764,016	1,587,403
Water Fund	959,532	1,056,917	97,385
Stormwater Fund	189,759	153,064	(36,695)
Building Fund	489,774	452,982	(36,792)
TOTAL	**6,808,585**	**8,596,411**	**1,787,826**

HEALTH INSURANCE FUND		
FUND BALANCE ANAYLSIS		
	FY2025	**FY2026**
Est. Beginning Fund Balance	8,617,570	10,000,000
Fund Contributions	**9,366,728**	**11,553,187**
Stop Loss	708,765	862,008
Claims Expense	5,610,556	5,822,575
H.S.A. Cont.	870,700	982,333
Dental/Vision Other	1,145,958	1,280,935
Expense	**8,335,979**	**8,947,851**
Net Change in Fund Balance	1,030,750	2,605,336
Est. Ending Fund Balance	**9,648,320**	**12,605,336**

New Position Requests

- Total of 7 new FTE’s requested.
- Focus on Engineering & Public Works, and support position in Finance.
- Total of $938,000 in new salary, benefits and equipment cost.
- Two Evidence Tech’s needed for new in-car video system to enhance officer safety.
- 96 new fire positions added (partial year). Fully staffed at 111 positions by the end of FY2026.

JFRD - HIRING CADENCE REMAINING STAFF FY2026						
Position (1)	**Oct-25**	**Jan-26**	**May-26**	**Jul-26**	**Aug-26**	**Total**
Logistics Technician	1	0	0	0	0	1
Training Captain	0	1	0	0	0	1
EMS Captain	0	1	0	0	0	1
Battalion Chief	0	3	0	0	0	3
Admin Specialist III Ops	0	1	0	0	0	1
Captains	0	0	12	0	0	12
Lieutenants	0	0	12	0	0	12
Driver/Engineer	0	0	12	0	0	12
Firefighter Paramedic	0	0	33	0	0	33
Firefighter EMT	0	0	16	0	0	16
Fire Inspector II	0	0	0	1	0	1
Fire Inspector I	0	0	0	2	0	2
Admin Specialist III Prevention	0	0	0	0	1	1
Total	**1**	**6**	**85**	**3**	**1**	**96**

(1) Advertising for all positions will begin before the beginning of the fiscal year.

New Position Requests					
No. of Positions	**Position Title**	**Salary Cost**	**Tax/Benefit Cost**	**Equipment Cost**	**Total**
1	Project Manager (Half Year Funding)	42,439	24,022	47,000	113,460
1	Inspector	62,614	44,729	46,800	154,143
2	**Total Engineering**	**105,052**	**68,751**	**93,800**	**267,603**
1	Service Worker Tech (Half Year Funding)	48,597	41,751	1,000	91,348
1	**Total Public Works**	**48,597**	**41,751**	**1,000**	**91,348**
1	Procurement Manager	100,808	53,644	3,000	157,452
1	**Total Finance Department**	**100,808**	**53,644**	**3,000**	**157,452**
2	Property/Evidence Tech	115,254	112,675	21,590	249,520
2	**Total Police Department**	**115,254**	**112,675**	**21,590**	**249,520**
6	**Total General Fund**	**369,712**	**276,821**	**119,390**	**765,923**
1	Utility Engineering Tech	62,614	44,729	64,856	172,199
1	**Total Water Fund**	**62,614**	**44,729**	**64,856**	**172,199**

(1) Five part-time Camp Councelors added due to summer camp volume $42K

(2) Succession planning / overlap six month Assistant Finance Director Position $96K

General Fund Revenues

REVENUES:	Actual 2023 - 2024	Adopted 2024 - 2025	Proposed 2025 - 2026
Taxes - Current Ad valorem	29,918,409	32,316,149	34,391,198
Taxes - Utility	6,128,342	6,205,747	6,359,518
Franchise fees	6,151,510	6,527,661	6,941,361
Taxes - Other	4,326,911	4,257,261	4,329,849
Licenses and permits	126,993	75,000	100,000
Intergovernmental	10,274,210	9,552,078	9,424,045
Charges for services	5,694,697	5,872,849	6,633,084
Solid Waste Collection Revenue	6,412,676	6,585,963	6,772,080
Fines and forfeitures	295,416	214,500	198,000
Interest	6,292,073	3,930,267	2,309,267
Miscellaneous	477,681	168,000	148,000
CRA Cost Reimbursement	765,911	686,883	764,577
Trf From Surtax Loan	2,000,000	-	-
CRA Loan Repayment	-	700,000	800,000
Fund Balance	-	-	19,288,105
TOTAL REVENUES	**$ 78,864,828**	**$ 77,092,358**	**$ 98,459,084**

- Overall Increase of $2.0 million before use of reserves to fund fire implementation.
- Increase in assessed values results in a $2.1 million increase in ad valorem revenue.
- Intergovernmental revenues decreased by $128,000 due to sales tax revenue and state revenue sharing. This decrease was anticipated.
- Increase of $760,235 in charges for service (solid waste, surcharge revenue and allocation costs).
- Decrease of $1.6 million in interest earnings due to anticipated reduction in interest rates and cash balances.
- $19.3 million in fund balance usage due to funding of fire operating, capital and debt service.

General Fund Reserves Projection

- **FYE 2024 balance $54.9 million.**
  - Surtax bridge loan balance due: $4 million.
  - Estimated FY2025 usage of $4.2 million for items such as Cinquez access road, Piatt retaining wall and site signal improvements.
  - Estimated ending balance of $54.7 million before 3-month storm reserves.
  - FY2026 estimate reserve usage of $19.2 million for fire operating, capital and debt service.
  - **Estimated FYE 2026 ending balance** = $35.4 million, $424,000 more than estimated in FY2023 for implementation of fire department.

TOWN OF JUPITER UNASSIGNED FUND BALANCE SUMMARY	
ACFR Balance - 09/30/2024	54,922,154
FY25 Surtax Bridge Loan Payment	4,000,000
FY25 Reserve Usage	(4,209,959)
Subtotal	54,712,195
Target Operating Expenses - FY25 (3 Months of GF Operating without fire trf)	(20,135,062)
Remaining Balance 06/01/2025	**34,577,133**
Note: 2004/2005 Hurricane costs were in excess of $11 million	

FY 2026 RESERVE BALANCE ESTIMATE	
FY2026 Est. Beginning Balance	54,712,195
FY 2026 Fire Rescue Operating/Debt	(16,590,105)
FY 2026 Fire Rescue CIP Cost	(2,698,000)
Est. FY2026 Ending Balance	35,424,090
9/30/2026 Ending Balance Target	35,000,000
Excess Over Target	**424,090**

General Fund Proposed Expenses

EXPENDITURES:	Actual 2023 - 2024	Adopted 2024 - 2025	Proposed 2025 - 2026
Council	282,572	293,191	333,791
Town Manager	946,961	950,268	974,134
Town Clerk	568,382	821,515	730,946
Neighborhoods	303,922	386,835	390,266
Community Relations/Public Info	850,468	916,694	1,055,648
Finance	1,239,125	1,390,564	1,741,827
Town Attorney	630,872	450,000	450,000
Information Systems	3,707,715	4,058,727	4,353,657
Human Resources	914,975	1,172,656	1,260,050
Utilities and Operating Expenses	5,469,072	8,005,832	7,048,725
Solid Waste Collections	6,442,705	6,585,963	6,772,080
Fire Rescue	11,282,673	2,958,512	20,616,838
Planning and Zoning	2,163,857	2,639,961	2,619,482
Police	28,552,328	30,268,798	31,764,141
Code Compliance	809,789	970,732	986,271
Engineering	1,594,138	1,849,016	2,333,489
Public Works	5,020,933	5,977,531	6,608,912
Parks Maintenance	2,958,024	3,137,023	3,319,290
Recreation Services	3,601,819	4,258,540	5,099,537
TOTAL EXPENDITURES	**$ 77,340,331**	**$ 77,092,358**	**$ 98,459,084**

$21.3 Million Increase over FY2025 Adopted Budget:		
Salary/Overtime Increases	1,660,583	7.77%
Benefits Increase	783,601	3.67%
Professional Services	(20,317)	-0.10%
Regional Communications	190,893	0.89%
Other Contractual Service	(9,842)	-0.05%
Garbage Collection	186,117	0.87%
Utility Increases	221,853	1.04%
Insurance	143,882	0.67%
Vehicle R&M	91,084	0.43%
Building Janitorial	27,000	0.13%
Repairs & Maintenance	(116,817)	-0.55%
Landscape Maintenance	395,038	1.85%
Grounds R&M	16,000	0.07%
Gas Oil & Lube	(123,018)	-0.58%
Promotional Activities	270,450	1.27%
Books Dues Pubs Etc	828,327	3.88%
Contingency	(1,302,281)	-6.09%
Misc. Items	465,847	2.18%
Subtotal	**3,708,400**	**17.36%**
Increase for Fire Rescue*	17,658,326	82.64%
Total	**21,366,726**	

**** Total FY2026 Fire Rescue Transfer for operating, capital, debt service = $21.1 Milllion***

General Fund Expenses (not including fire department transfers) projected to increase 5.0% over the FY2025 adopted budget, or an increase of $3.7 million.

Town of Jupiter 100 Years — Uniquely Jupiter Since 1925

Jupiter Fire Rescue Department Implementation Year 3

REVENUES:	Adopted 2023 - 2024	Adopted 2024 - 2025	Proposed 2025 - 2026
Designated from Fund Balance	156,036	-	-
Designated from General Fund	11,282,673	2,604,352	17,317,117
TOTAL REVENUES	11,438,709	2,604,352	17,317,117
EXPENSES:			
Fire Administration	8,845,311	1,975,845	3,025,411
Fire Operations	-	-	7,929,106
Fire Training	-	-	651,603
EMS Administration	2,593,398	628,507	842,941
EMS Operations	-	-	4,772,426
EMS Training	-	-	95,630
TOTAL EXPENSES	11,438,709	2,604,352	17,317,117

- Final year of implementation before go live on October 1, 2026.
- **Funding coming from General Fund Operating Reserves:**
  - Operating = $17.3 million
  - Debt Service = $602,000
  - Capital Purchases = $2.7 million
- Total Fire Funding for FY2026 = **$20,616,838**
- Funding above results in maintaining $35 million in unassigned General Fund reserves and an investment in future savings to the residents.

Jupiter Fire Rescue Department Implementation Year 3 (cont.)

- Hire remaining staff salary & benefits: $10.9 Million.
- Purchase all operating and training supplies: $4.5 million
- Operating startup capital: $1.3 Million
- Software needs: $151,000.
- Delivery of Fire and EMS apparatus:
  - Ambulances: December 2025
  - Fire Apparatus: June 2026.
- Commercial paper debt service (line of credit) estimate of interest and issuance fees: $602,000.
- CIP funding to purchase furniture and fixtures for new stations, purchase staff vehicles and associated equipment: $2.7 million.
- **Total $20.6 million.**

Water Fund

	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
REVENUES			
Charges for services	$ 32,120,382	$ 32,171,268	$ 33,439,250
Interest	869,304	344,742	816,453
Miscellaneous	1,000,930	357,175	319,952
Designated from retained earnings	-	306,238	-
TOTAL REVENUES	$ 33,990,615	$ 33,179,423	$ 34,575,655
EXPENSES			
Administration	$ 3,195,302	$ 3,978,211	$ 4,639,112
Plant	10,944,750	13,748,505	13,374,776
Field	3,608,682	4,472,038	4,217,932
Cost Allocation - General Fund	1,651,798	1,794,513	2,089,197
Depreciation	6,807,802	6,722,000	6,977,000
Debt service	1,865,556	1,865,556	1,781,534
Contingency	-	598,600	598,600
Designated to retained earnings	5,916,724	-	897,504
TOTAL EXPENSES	$ 33,990,615	$ 33,179,423	$ 34,575,655
FUNDS AVAILABLE FOR R&R (excluding retained earnings)			
Revenue	$ 33,990,615	$ 32,873,185	$ 34,575,655
Less: Total expenses	(28,073,891)	(33,179,423)	(33,678,151)
Plus: Depreciation	6,807,802	6,722,000	6,977,000
Plus: OPEB	-	34,200	34,200
AVAILABLE FOR R&R	$ 12,724,526	$ 6,449,962	$ 7,908,704
(R&R target is $7.9M in FY2026)			
Notes:			
Capitalized Salaries	$ 358,620	$ 340,700	$ 345,700

Water Revenue:

- Proposed **3.0% Rate Index** (3% base assumption no additional needed):
- Assumes 0.4% customer demand growth
- FY2026 R&R funding projection $7.9 million, **projected to meet target.**

Water Expenses:

- 5% salary increases of $261,794.
- Reduction in debt service.
- Increase in property and auto insurance.
- Chemical costs adjusted due to bids in late June 2025.
- Utility services increase of 10% due to FPL rate increase.
- Professional service fee increases from regulatory demands in FY2026.

Stormwater Fund

	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
REVENUES			
Charges for services	$4,015,757	$4,282,851	$4,596,685
Interest & miscellaneous	133,312	54,825	47,000
Designated from retained earnings	-	468,203	508,708
TOTAL REVENUES	$4,149,069	$4,805,879	$5,152,393
EXPENSES			
Administration	$ 621,070	$ 882,263	$1,037,320
Field	1,645,081	2,052,804	2,188,469
Cost Allocation - General Fund	223,599	234,189	289,980
Depreciation	994,861	1,083,000	1,083,000
Debt service	453,622	453,623	453,624
Contingency	-	100,000	100,000
Designated to retained earnings	210,836	-	-
TOTAL EXPENSES	$4,149,069	$4,805,879	$5,152,393
FUNDS AVAILABLE FOR R&R (excluding retained earnings)			
Revenue	$4,149,069	$4,337,676	$4,643,685
Less: Expenses	(3,938,233)	(4,805,879)	(5,152,393)
Plus: Depreciation	994,861	1,083,000	1,083,000
Plus: OPEB	-	3,900	3,900
AVAILABLE FOR R&R	$1,205,696	$ 618,697	$ 578,192
(R&R target is $761k in FY2026)			
Notes:			
Capitalized Salaries	$ 94,770	$ 92,100	$ 99,400

Revenue

- 7% stormwater rate increase (3% base and 4% for construction cost).
- $508,708 designated from retained earnings.
- FY2026 Projected available R&R Contribution $578,192, $183K short of $761K goal

Expenses

- 5% salary increases.
- $92,000 increase for machinery and equipment.
- $64,245 increase in professional services for a master plan update.
- 7.21% overall increase in operating expenses.

Jupiter River Estates Non-Ad Valorem Assessment Fund

	Proposed FY 2026
REVENUES	
Non-Ad Valorem Assessment	$ 133,116
Interest & miscellaneous	67
Designated from retained earnings	-
TOTAL REVENUES	$ 133,183
EXPENSES	
R&M Canal Trimming	$ 132,818
Postage	5
Other Current Charges	360
Designated to retained earnings	-
TOTAL EXPENSES	$ 133,183

- First year of vegetative trimming maintenance cost.
- Second year of assessment.

Uniquely Jupiter Since 1925

Building Fund

REVENUES:	Actual 2023 - 2024	Adopted 2024 - 2025	Proposed 2025 - 2026
Building permits	6,358,713	5,262,000	5,162,000
Interest on investments	702,882	518,000	485,000
Misc. Revenue	(31,733)	1,950	-
Designated from retained earnings	-	-	234,351
TOTAL REVENUES	7,029,862	5,781,950	5,881,351
EXPENSES:			
Protective inspections	3,798,441	4,991,804	4,996,772
Cost Allocation - General Fund	671,610	745,146	849,579
Depreciation	36,540	45,000	35,000
TOTAL EXPENSES	4,851,858	5,781,950	5,881,351

Revenue:

- Permit revenue estimate shows a $100,000 reduction.
- Interest earnings decrease.
- Small use of retained earnings.

Expenses:

- 5% salary increases.
- Slight decrease in department expenses.
- Increase of $80,000 in contractual inspection services.
- Decrease of $148,538 in repairs and maintenance cost.

Health Insurance Fund

	Adopted Budget 2024-2025	Proposed Budget 2025-2026
EST. BEGINNING FUND BALANCE	9,871,065	10,000,000
OPERATING REVENUES		
GF - EMPR CONTRIBUTIONS	5,969,366	6,154,254
G F- EE CONTRIBUTIONS	734,012	754,782
FIRE FUND - EMPR CONTRIBUTIONS	207,464	1,980,326
FIRE FUND - EE CONTRIBUTIONS	23,513	238,184
WATER FUND - EMPR CONTRIBUTIONS	1,158,371	1,268,636
WATER FUND - EE CONTRIBUTIONS	138,415	148,798
SW FUND - EMPR CONTRIBUTIONS	222,905	185,333
SW FUND - EE CONTRIBUTIONS	32,321	22,370
BLDG FUND - EMPR CONTRIBUTIONS	582,148	540,257
BLDG FUND - EE CONTRIBUTIONS	71,903	65,079
RETIREE CONTRIBUTIONS**	226,312	195,167
TOTAL REVENUE	**9,366,728**	**11,553,187**
EXPENDITURES		
CONTRACTUAL SERVICES	417,795	458,077
DENTAL INSURNANCE	323,111	404,711
VISION INSURANCE	29,888	30,850
STOP LOSS PREMIUMS	708,765	862,008
HEALTH INSURNACE CLAIMS	5,610,556	5,822,575
OPT OUT	95,400	84,600
H.S.A. CONTRIBUTIONS	870,700	982,333
LIFE, AD&D, LTD, EAP	279,764	302,697
RESERVE EQUITY	1,030,749	2,605,336
TOTAL EXPENDITURES	**9,366,728**	**11,553,187**

- The Town's Health Insurance Fund remains stable and self-sufficient.
- No increase in health insurance premiums for FY2026. This would be the fifth year of no rate increase being required.
- 90/10 premium cost split continues in FY2026 to support recruitment and retention efforts.
- Claims costs projected to remain stable in FY2026.
- Bringing on 96 new fire positions, fund balance goal of $10 million should be maintained. Will re-evaluate reserve goals in FY2027 & FY2028.

Next Steps

- July 1: Property Appraiser certifies tax roll and releases taxable values.
- July 15: Set Truth in Millage (TRIM) preliminary millage rate.
- August 13: Second budget workshop and review of Community Investment Plan (CIP).
- September 4: 1st Public hearing for operating and CIP budget.
- September 4: 1st Reading of Jupiter Fire MSTU notification to Palm Beach County, canceling the FY27 assessment.
- September 18: 2nd and final public hearing for the operating and CIP budgets.
- September 18: 2nd Reading of Jupiter Fire MSTU notification to Palm Beach County canceling the FY27 assessment.

Questions

2025/2026
PROPOSED OPERATIONS BUDGET
WORKSHOP DOCUMENT

TOWN OF JUPITER
GENERAL FUND
SUMMARY OF PROPOSED BUDGET
FISCAL YEAR 2025 - 2026

REVENUES:	Actual 2023 - 2024	Adopted 2024 - 2025	Proposed 2025 - 2026
Taxes - Current Ad valorem	29,918,409	32,316,149	34,391,198
Taxes - Utility	6,128,342	6,205,747	6,359,518
Franchise fees	6,151,510	6,527,661	6,941,361
Taxes - Other	4,326,911	4,257,261	4,329,849
Licenses and permits	126,993	75,000	100,000
Intergovernmental	10,274,210	9,552,078	9,424,045
Charges for services	5,694,697	5,872,849	6,633,084
Solid Waste Collection Revenue	6,412,676	6,585,963	6,772,080
Fines and forfeitures	295,416	214,500	198,000
Interest	6,292,073	3,930,267	2,309,267
Miscellaneous	477,681	168,000	148,000
CRA Cost Reimbursement	765,911	686,883	764,577
Trf From Surtax Loan	2,000,000	-	-
CRA Loan Repayment	-	700,000	800,000
Fund Balance	-	-	19,288,105
TOTAL REVENUES	**$ 78,864,828**	**$ 77,092,358**	**$ 98,459,084**

EXPENDITURES:	Actual 2023 - 2024	Adopted 2024 - 2025	Proposed 2025 - 2026
Council	282,572	293,191	333,791
Town Manager	946,961	950,268	974,134
Town Clerk	568,382	821,515	730,946
Neighborhoods	303,922	386,835	390,266
Community Relations/Public Info	850,468	916,694	1,055,648
Finance	1,239,125	1,390,564	1,741,827
Town Attorney	630,872	450,000	450,000
Information Systems	3,707,715	4,058,727	4,353,657
Human Resources	914,975	1,172,656	1,260,050
Utilities and Operating Expenses	16,751,745	10,964,344	27,665,563
Solid Waste Collections	6,442,705	6,585,963	6,772,080
Planning and Zoning	2,163,857	2,639,961	2,619,482
Police	28,552,328	30,268,798	31,764,141
Code Compliance	809,789	970,732	986,271
Engineering	1,594,138	1,849,016	2,333,489
Public Works	5,020,933	5,977,531	6,608,912
Parks Maintenance	2,958,024	3,137,023	3,319,290
Recreation Services	3,601,819	4,258,540	5,099,537
TOTAL EXPENDITURES	**$ 77,340,331**	**$ 77,092,358**	**$ 98,459,084**

TOWN OF JUPITER
BUDGET INFORMATION - REVENUES
FISCAL YEAR 2025 - 2026

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

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
31	**TAXES**					
311100	Ad Valorem Taxes-Current	24,367,224	27,404,384	29,918,409	32,316,149	34,391,198
311200	Ad Valorem Taxes-Delinquent	9,587	117,480	30,928	20,000	20,000
312410	Local Option Gas Tax	939,867	950,152	970,251	1,410,045	1,000,000
312420	New Local Option Gas Tax	428,550	432,177	439,770	-	500,000
314100	Util Serv Tax-Electricity	3,942,652	4,468,298	4,581,294	4,602,347	4,623,518
314300	Util Serv Tax-Water	1,175,314	1,305,703	1,304,205	1,379,000	1,496,000
314800	Util Serv Tax-Propane	238,502	216,870	242,843	224,400	240,000
315100	Communications Service Taxes	2,619,349	2,723,315	2,885,962	2,827,216	2,809,849
	Subtotal	**33,721,045**	**37,618,379**	**40,373,663**	**42,779,157**	**45,080,565**
32	**LICENSES & PERMITS**					
322100	Bldg Permits-Engineering	86,105	94,105	126,993	75,000	100,000
323100	Franchise Fees-Electricity	5,255,081	5,971,127	5,813,565	6,150,261	6,506,361
323700	Franchise Fees-Solid Waste	283,594	320,704	337,945	377,400	435,000
	Subtotal	**5,624,780**	**6,385,936**	**6,278,503**	**6,602,661**	**7,041,361**
33	**INTERGOVERNMENTAL**					
331200	Fed Grant-Public Safety	17,393	-	-	-	-
331500	Fed Grant-Economic Envir/FEMA	-	19,413	5,883	-	-
334500	State Grant-Economic Env/SEMA	-	177,630	111,619	-	-
334501	State Grant-SEMA	-	-	18,384	-	-
335120	State Shared-Proceeds	2,709,407	2,785,866	2,654,859	2,612,443	2,584,800
335140	State Shared-Mobile Home Tax	1,381	1,313	1,379	1,400	1,400
335150	State Shared-Alcoholic Bev Tax	61,735	64,484	74,676	51,000	60,000
335180	State Shared-Half Cent Sale Tx	6,368,597	6,326,860	6,134,105	6,084,830	5,966,600
335450	State Shared-Motor Fuel Tax Rt	30,807	32,551	35,704	28,560	30,000
335900	State Shared-Police Pension Co	835,484	996,558	1,063,531	611,245	611,245
338201	Shared Oth-PBC Business Tax Rc	129,514	132,944	128,230	132,600	130,000
338401	Shared Oth-PBC Road Impact Fee	44,655	4,710	45,841	30,000	40,000
338402	Shared Oth-SWA Recycling	39,435	-	-	-	-
	Subtotal	**10,238,408**	**10,542,330**	**10,274,210**	**9,552,078**	**9,424,045**
34	**CHARGES FOR SERVICE**					
341300	CFS-Admin Fees Code Enforce	11,107	5,826	4,633	10,000	8,000
341301	CFS-Admin TPA	5,500	6,500	6,500	6,000	6,000
341901	CFS-Filing Fee	2,539	467	-	-	-
341904	CFS-Record Search/Copying	2,563	4,960	1,635	5,000	5,000
341906	CFS-Tower Rental	186,755	195,323	204,295	213,693	223,536
341913	CFS-Spring Train Parking Fees	23,316	51,863	31,268	20,000	20,000
342100	CFS-Police Services	149,725	135,272	158,669	140,000	140,000
343317	CFS-Surcharge	1,138,313	1,249,361	1,369,702	1,341,000	1,471,000
343400	CFS-Garbage Fees	5,129,843	6,101,769	6,412,676	6,585,963	6,772,080
344901	CFS-Road Maintenance	38,516	38,516	35,441	10,000	35,000
344902	CFS-Sign Shop Services	500	1,505	1,295	500	500
344903	CFS-Highway Lighting Compensation	93,966	100,287	103,295	102,592	111,792
347202	CFS-Program Activity Fees	76,646	111,155	119,251	120,000	120,000
347203	CFS-Athletic Fees	157,968	165,171	172,818	170,000	185,000
347204	CFS-Senior Activity Fee	12,941	10,667	14,205	15,000	22,500
347206	CFS-Camps/Schools Out	232,121	413,201	562,916	525,000	612,000
347207	CFS-Skate Park Revenues	69,673	60,035	53,610	65,000	60,000
347208	CFS-Skate Park Rental Revenue	-	6,200	900	2,500	2,500
347210	CFS-Travel Youth Sports	-	-	-	-	17,500
347211	CFS-School Sports Teams	-	-	-	-	2,000
347212	CFS-Tournaments Revenue	-	-	-	-	30,000
347213	CFS-Facility Fees	-	-	-	-	6,000
347400	CFS-Special Events	19,060	20,997	27,107	25,000	25,000
347401	CFS-Parks & Rec-Sponsorship	25,587	10,000	10,000	25,000	25,000
347404	CFS-Jubilee Business Fair	-	6,400	200	-	-

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

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
347405	CFS-Jubilee Food Vendor Fee	800	1,000	5,000	2,000	1,500
347491	CFS-Memorial Bricks	-	17,336	16,200	10,000	10,000
347501	CFS-Civic Center	77,343	78,759	66,856	75,000	75,000
347502	CFS-Community Center	18,502	14,889	14,730	20,000	18,000
347503	CFS-Old Town Hall	1,686	2,643	2,230	10,000	2,500
347901	CFS-Concession Sales	20,576	22,674	22,968	28,000	25,000
347903	CFS-Comm Center Admin Fee	1,549	800	100	3,000	1,000
349002	CFS-Plan Review Fees	96,058	125,833	109,874	112,000	110,000
349005	CFS-Engineering Review Fees	15,671	7,285	14,580	25,000	15,000
349190	Cost Allocation - CRA	743,928	749,996	765,911	686,883	764,577
349400	Cost Allocation-Water	1,304,970	1,528,157	1,651,798	1,794,513	2,089,197
349410	Cost Allocation-SW	181,439	198,205	223,599	234,189	289,980
349450	Cost Allocation-Building	484,120	599,802	671,610	745,146	849,579
349701	CFS-Dive Bar Parking Lease	15,461	16,863	17,413	17,716	18,000
	Subtotal	**10,338,740**	**12,059,717**	**12,873,284**	**13,145,695**	**14,169,741**
35	**FINES & FORFEITURES**					
351100	Court Fines	89,878	78,755	73,616	76,500	77,000
351500	Court Fines - Traffic $12.50	52,961	45,017	37,358	50,000	48,000
354000	Local Ordinance Violations	37,416	35,300	154,750	50,000	50,000
354002	Local Fines-Parking Tickets	32,036	26,376	19,625	20,000	20,000
354003	Local Fines-False Alarms	4,650	3,675	8,750	3,000	3,000
356010	State - Seized Tag	467	1,667	1,317	-	-
359100	Oth Fines-Federal Forfeits	30,257	105,601	-	15,000	-
	Subtotal	**247,665**	**296,391**	**295,416**	**214,500**	**198,000**
36	**MISCELLANEOUS**					
361101	Interest-Cash w/Broker Invest	283,818	852,575	1,507,371	600,000	500,000
361102	Interest-SBA	37,965	221,089	268,076	200,000	150,000
361106	Interest-Allspring	152,667	988,337	1,184,620	900,000	500,000
361106	Interest-WF Heritage Fund	-	844,307	2,659,221	-	-
361108	Interest-Bank Interest	118,503	133,021	159,742	2,000,000	1,000,000
361110	Interest-FLCLASS	21,267	-	-	150,000	120,000
361113	Interest-CRA Loan	108,267	93,267	78,267	60,267	39,267
361114	Interest-Economic Development	23,177	19,389	12,098	20,000	-
361124	Interest-Seacoast ICS Sweep	-	-	288,258	-	-
361200	Interest-Palm Beach County	2,055	22,186	39,441	-	-
361300	Interest-Net Ch Fair Value Inv	(791,738)	271,208	315,286	-	-
361400	Interest-Gain/Loss Sale Invest	(13,367)	(172,064)	(220,307)	-	-
364000	Disposition of Fixed Assets	36,537	70,408	148,922	-	-
364999	Disp FA-Abandonment ROW	-	1,000	-	-	-
366100	Donations	750	23,100	1,300	-	-
366110	Donation-Parks & Recreation	-	-	475	-	-
366111	Donation-Jupiter Jubilee	15,647	-	21,000	18,000	18,000
369340	Oth Rev-Insurance Reimburse	40,117	33,136	19,722	20,000	20,000
369900	Other Miscellaneous Revenue	103,935	183,847	8,858	25,000	25,000
369907	Oth Rev-Rebate Revenue	53,648	73,016	40,784	70,000	50,000
369920	Oth Rev-Credit Card Processing	2,050	2,375	2,575	-	-
369930	Oth Rev-Refund Prior Yr Exp	19,722	2,055	1,818	-	-
369935	Oth Rev-PD Derelict Vessel Reimbusement	-	15,000	32,550	-	-
369941	Oth Rev-Worker Comp Reimburse	1,820	18,230	58,577	-	-
369942	Oth Rev-Wellness Programs	40,000	40,000	40,000	35,000	35,000
369945	Oth Rev-Vehicle Fuel Reimburse	104,227	111,250	101,100	-	-
	Subtotal	**361,063**	**3,846,731**	**6,769,753**	**4,098,267**	**2,457,267**
38	**TRANSFERS**					
381105	Tfr Fr-Surtax Fund	-	-	2,000,000	-	-
381190	Tfr Fr-CRA	-		-	700,000	800,000
	Subtotal	**-**	**-**	**2,000,000**	**700,000**	**800,000**
38	**NON-REVENUES**					
380000	Designated Fr Fund Balance	-	-	-	-	19,288,105
383203	SBITA Financing	-	3,444,097	-	-	-
	Subtotal	**-**	**3,444,097**	**-**	**-**	**19,288,105**
	TOTAL	**60,531,702**	**74,193,581**	**78,864,828**	**77,092,358**	**98,459,084**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	1,382,390	1,419,469	1,619,024	1,704,539	2,057,015
512000	Regular Salaries	20,306,458	21,705,994	23,008,092	24,770,890	25,855,541
512001	Inflation Subsidy	-	446,960	-	-	-
514000	Overtime	1,317,993	1,218,014	1,295,050	1,384,947	1,512,504
514010	Emergency Compensation	85,388	81,777	-	-	-
514020	Comp Time Paid	186,902	230,269	251,403	246,685	301,208
514030	Holiday Additional Compensation	248,325	355,148	383,740	385,567	431,003
515000	Special Pay	107,526	111,100	110,600	107,140	103,080
518100	Retirement - Council	11,100	11,100	11,100	11,100	11,100
	Subtotal	**23,646,083**	**25,579,831**	**26,679,008**	**28,610,868**	**30,271,451**
521000	FICA Taxes	1,719,043	1,845,272	1,968,070	2,043,091	2,146,914
522001	FRS	1,533,448	1,878,112	2,187,179	2,423,159	2,679,111
522002	Police Pension	2,624,553	2,149,157	2,545,418	3,084,369	3,263,253
522005	State Police Pension	835,484	996,558	1,063,531	611,245	611,245
523000	Life & Health Insurance	4,363,633	4,747,326	5,337,695	5,969,816	6,155,884
524000	Workers Comp Insurance	283,160	313,958	316,338	330,231	389,105
525000	Unemployment Claims	6,107	3,300	5,879	10,000	10,000
	Subtotal	**11,365,429**	**11,933,682**	**13,424,111**	**14,471,911**	**15,255,512**
531000	Professional Services	731,732	563,325	546,808	928,131	907,814
531005	Legal Review	1,500	1,000	-	5,000	5,000
531006	Historical Resources Brd	42,203	450	5,732	10,000	50,000
531008	Litigation	386,622	139,313	339,920	175,000	175,000
531009	Labor Attorney	24,140	-	-	30,000	30,000
531011	Canine	5,941	8,805	2,358	9,500	9,500
531501	Engineering Recording Fees	142	228	113	1,000	1,000
532000	Accounting & Auditing	79,925	116,820	87,190	90,000	90,000
534000	Other Contractual Service	914,837	797,188	827,070	1,404,836	1,394,994
534001	Garbage Collection	5,231,647	6,113,693	6,442,705	6,585,963	6,772,080
534002	Town-wide Training	7,818	10,147	8,241	43,100	43,100
534003	Wellness Programs	15,044	61,263	30,649	40,000	40,000
534004	Regional Communications	2,313,784	2,318,304	2,451,832	2,498,474	2,689,367
534005	Contractua Srvs - Recreation	229,994	317,310	472,621	542,500	560,000
540000	Travel & Per Diem	59,930	86,563	94,284	241,770	287,121
540001	Car Allowance	3,900	11,650	12,000	12,000	12,000
534014	OCS-Bldg Janitorial	139,173	150,539	149,722	174,685	201,685
541000	Communication Services	316,576	336,261	328,931	333,709	357,227
542000	Postage & Freight	66,051	46,070	55,276	89,044	85,678
542001	Other Distribution Costs	-	-	1,513	7,000	4,000
543000	Utility Services	1,902,414	2,152,401	2,182,114	2,789,637	3,011,490
544000	Rentals & Leases	115,120	104,348	106,667	140,974	147,260
545000	Insurance	881,206	827,240	1,213,665	1,530,812	1,674,694
546000	Repairs & Maintenance	1,198,312	1,332,548	1,681,141	2,067,040	1,950,223
546001	Vehicle R&M	247,266	298,476	448,021	348,656	439,740
546003	Grounds R&M	356,763	395,870	421,818	473,600	489,600
546005	Parks R&M	7,039	8,081	10,194	13,025	13,550
546007	Landscape Maintenance	1,146,216	1,198,333	1,307,100	1,400,815	1,795,853
546008	Neighborhood Equity	186,904	186,904	186,904	200,000	200,000
546009	104/106 N Military Trail	12,662	20,693	11,407	15,531	19,550
546010	Insurance Reimbursable	12,536	5,238	-	-	-
546011	Barracks Building Maintenance	279	12,284	31,651	14,000	46,000
546012	Town Hall Maintenance	-	-	-	-	72,500
546013	PD Maintenance	-	-	-	-	74,500
547000	Printing & Binding	87,827	106,586	120,527	142,305	150,076
548000	Promotional Activities	180,707	314,192	374,668	540,250	810,700
548001	Jupiter Jubilee	59,698	58,142	57,894	60,000	75,000

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

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
548002	Art Committee	1,889	3,967	2,180	16,000	16,000
548003	Neighborhood Enhancement	17,538	38,625	33,684	80,000	85,000
549000	Other Current Charges	120,282	20,431	81,242	394,690	403,100
549001	Legal Advertising	5,129	8,881	11,325	26,460	30,000
549004	Recruiting Advertisements	-	-	-	500	1,000
549005	Credit Card Process Fee	82,761	89,271	98,689	90,590	102,770
549014	Doubtful Accounts	1,216	2,195	-	10,500	10,500
551000	Office Supplies	25,710	23,150	23,650	42,280	46,268
552000	Operating Supplies	923,532	907,082	979,576	1,141,611	1,251,267
552001	Uniforms	192,510	286,347	351,312	359,445	441,293
552002	Gas Oil & Lube	550,917	576,571	535,741	723,820	600,802
552003	Traffic Control Devices	37,251	65,478	39,884	62,150	63,150
552016	Canine Supplies	3,166	4,093	3,568	11,250	11,250
552017	Recreation Programs	48,124	38,448	39,769	64,000	72,000
552018	Summer Program	87,220	149,002	207,614	201,500	201,000
552021	Meeting	1,569	5,903	5,529	6,000	6,000
552023	Memorial Bricks	-	5,153	5,182	2,000	4,500
553000	Road Materials & Supplies	3,428	8,417	9,807	24,500	-
553001	Sidewalk Replacement	100,231	25,381	31,084	109,682	109,682
554000	Books Dues Pubs Etc	371,602	334,333	1,221,549	1,343,678	2,172,005
554001	Training Supplies	52,351	51,537	65,457	70,000	69,000
554002	Tuition Reimbursement	28,796	34,387	22,940	50,000	50,000
554003	Hosted Services	153,265	197,962	258,943	292,684	327,794
	Subtotal	**19,774,394**	**20,976,876**	**24,039,460**	**28,081,697**	**30,760,683**
564000	Machinery & Equipment	80,453	483,828	801,138	617,089	504,600
564002	SBITA	-	3,444,097	-	-	-
	Subtotal	**80,453**	**3,927,925**	**801,138**	**617,089**	**504,600**
571003	Principal on SBITAs	-	515,483	-	-	-
572003	Interest on SBITAs	-	423	-	-	-
582000	Aid to Private Organizations	75,800	55,915	71,500	50,000	50,000
591045	Tfr To-JFRD	-	187,500	11,282,673	2,958,512	17,918,838
591310	Trf To-Capital Fund	10,662,648	850,000	1,042,441	-	2,698,000
599001	Contingency	-	-	-	2,302,281	1,000,000
	Subtotal	**10,738,448**	**1,609,321**	**12,396,614**	**5,310,793**	**21,666,838**
	TOTAL	**65,604,807**	**64,027,636**	**77,340,331**	**77,092,358**	**98,459,084**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	97,375	95,050	96,600	96,600	96,600
518100	Retirement - Council	11,100	11,100	11,100	11,100	11,100
	Subtota	**108,475**	**106,150**	**107,700**	**107,700**	**107,700**
521000	FICA Taxes	7,023	6,527	6,802	6,870	5,434
522001	FRS	41,594	43,878	45,770	45,772	59,403
523000	Life & Health Insurance	49,858	56,987	68,902	69,232	97,672
524000	Workers Comp Insurance	72	111	114	117	82
	Subtota	**98,547**	**107,503**	**121,588**	**121,991**	**162,591**
540000	Travel & Per Diem	-	-	1,150	5,000	5,000
541000	Communication Services	1,955	2,589	2,651	3,000	3,000
549000	Other Current Charges	591	-	-	1,000	1,000
551000	Office Supplies	246	145	150	500	500
552000	Operating Supplies	855	204	283	1,000	1,000
554000	Books Dues Pubs Subscriptions	1,808	1,664	2,550	3,000	3,000
	Subtota	**5,455**	**4,602**	**6,784**	**13,500**	**13,500**
582000	Aid to Private Organizations	75,800	55,915	46,500	50,000	50,000
	Subtota	**75,800**	**55,915**	**46,500**	**50,000**	**50,000**
	TOTAL	**288,277**	**274,170**	**282,572**	**293,191**	**333,791**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	358,486	245,628	290,381	269,772	324,010
512000	Regular Salaries	146,170	300,617	344,490	357,536	332,179
512001	Salaries-Inflationary Subsidy	-	4,200	-	-	-
		504,656	**550,445**	**634,872**	**627,308**	**656,189**
521000	FICA Taxes	25,568	35,825	38,426	38,155	36,962
522001	FRS	69,650	153,884	182,940	187,057	193,753
523000	Life & Health Insurance	27,087	47,361	57,373	57,496	46,956
524000	Workers Comp Insurance	318	458	460	482	504
		122,624	**237,528**	**279,199**	**283,190**	**278,175**
540000	Travel & Per Diem	-	887	5,023	7,200	7,200
540001	Car Allowance	3,900	11,650	12,000	12,000	12,000
541000	Communication Services	2,636	2,438	2,512	3,000	3,000
546001	Vehicle R&M	-	-	28	500	500
549000	Other Current Charges	1,362	1,624	2,004	1,500	1,500
551000	Office Supplies	301	611	113	1,500	1,500
552000	Operating Supplies	1,564	740	4,783	1,500	1,500
552002	Gas Oil & Lube	-	18	702	500	500
554000	Books Dues Pubs Subscriptions	2,224	5,143	5,726	12,070	12,070
		11,987	**23,111**	**32,890**	**39,770**	**39,770**
	TOTAL	**639,266**	**811,084**	**946,961**	**950,268**	**974,134**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	-	-	2,440	-	115,168
512000	Regular Salaries	356,879	355,797	364,381	404,672	310,488
512001	Salaries-Inflationary Subsidy	-	14,700	-	-	-
	Subtotal	**356,879**	**370,497**	**366,821**	**404,672**	**425,656**
521000	FICA Taxes	24,700	25,446	26,210	28,952	30,304
522001	FRS	51,337	44,926	49,530	40,208	59,720
523000	Life & Health Insurance	97,587	102,913	105,657	129,495	109,043
524000	Workers Comp Insurance	267	391	393	412	344
	Subtotal	**173,892**	**173,676**	**181,790**	**199,067**	**199,411**
531000	Professional Services	88,609	48,898	80,345	53,750	97,090
540000	Travel & Per Diem	1,085	3,174	3,344	6,500	8,500
541000	Communication Services	1,053	1,431	2,841	2,500	4,000
542000	Postage & Freight	20,785	9,764	13,726	27,000	18,000
542001	Other Distribution Costs	-	-	1,513	7,000	4,000
544000	Rentals & Leases	5,745	5,472	6,375	7,700	8,400
547000	Printing & Binding	78,938	100,634	113,284	121,745	130,456
548000	Promotional Activities	10,960	21,555	51,126	58,800	136,800
551000	Office Supplies	3,085	4,414	3,306	6,000	8,000
552000	Operating Supplies	11,707	3,581	21,235	6,500	8,000
554000	Books Dues Pubs Subscriptions	2,834	4,124	4,762	5,460	7,335
	Subtotal	**224,800**	**203,047**	**301,856**	**302,955**	**430,581**
564000	Machinery & Equipment	-	-	-	10,000	-
	Subtotal	-	-	-	10,000	-
	TOTAL	**755,572**	**747,220**	**850,468**	**916,694**	**1,055,648**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
512000	Regular Salaries	175,387	186,892	175,856	192,252	202,365
512001	Salaries-Inflationary Subsidy	-	5,600	-	-	-
514000	Overtime	-	327	-	-	-
		175,387	**192,819**	**175,856**	**192,252**	**202,365**
521000	FICA Taxes	12,297	13,276	12,859	14,211	15,038
522001	FRS	19,406	23,116	23,552	36,640	28,392
523000	Life & Health Insurance	54,897	57,578	50,104	47,250	43,611
524000	Workers Comp Insurance	2,366	2,169	2,186	2,282	2,660
		88,967	**96,139**	**88,701**	**100,383**	**89,701**
540000	Travel & Per Diem	949	3,634	2,461	8,000	8,000
542000	Postage & Freight	-	11	-	500	500
547000	Printing & Binding	-	406	603	1,000	-
548003	Neighborhood Enhancement	17,538	38,625	33,684	80,000	85,000
551000	Office Supplies	65	-	839	500	500
552001	Uniforms	-	-	366	600	600
554000	Books Dues Pubs Subscriptions	1,193	2,974	1,412	3,600	3,600
		19,745	**45,650**	**39,365**	**94,200**	**98,200**
	TOTAL	**284,099**	**$334,607**	**$303,922**	**$386,835**	**390,266**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
531000	Professional Services	268,571	220,126	290,952	275,000	275,000
531008	Litigation	386,622	139,313	339,920	175,000	175,000
	Subtotal	**655,192**	**359,439**	**630,872**	**450,000**	**450,000**
	TOTAL	**655,192**	**359,439**	**630,872**	**450,000**	**450,000**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	102,202	106,509	101,201	117,427	115,543
512000	Regular Salaries	154,343	223,539	224,357	232,258	188,707
512001	Salaries-Inflationary Subsidy	-	11,900	-	-	-
514000	Overtime	-	75	64	500	500
514020	Comp Time Paid	-	-	-	-	-
	Subtota	**256,544**	**342,022**	**325,621**	**350,185**	**304,750**
521000	FICA Taxes	18,702	24,867	24,003	25,800	22,645
522001	FRS	51,139	68,719	75,670	83,313	64,954
523000	Life & Health Insurance	63,005	75,684	103,610	107,703	87,838
524000	Workers Comp Insurance	247	317	318	334	249
	Subtota	**133,093**	**169,587**	**203,601**	**217,150**	**175,686**
534000	Other Contractual Service	308,629	2,402	2,000	177,000	174,000
534002	Town-wide Training	-	150	-	1,100	1,100
540000	Travel & Per Diem	811	2,375	2,057	8,400	8,000
541000	Communication Services	-	-	342	1,020	1,020
544000	Rentals & Leases	3,092	2,361	2,356	2,980	3,400
546000	Repairs & Maintenance	1,452	3,740	3,643	3,925	2,300
547000	Printing & Binding	4,724	1,661	2,542	12,500	12,500
548000	Promotional Activities	192	1,885	3,919	5,000	5,100
549001	Legal Advertising	5,129	8,881	11,325	26,460	30,000
551000	Office Supplies	450	1,261	2,490	1,700	1,750
552000	Operating Supplies	2,385	13,227	4,899	8,455	4,310
554000	Books Dues Pubs Subscriptions	2,416	2,686	3,586	5,640	7,030
	Subtota	**329,279**	**40,629**	**39,159**	**254,180**	**250,510**
	TOTAI	**718,916**	**552,238**	**568,382**	**821,515**	**730,946**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	64,548	133,371	158,681	180,156	189,539
512000	Regular Salaries	627,229	645,279	688,172	720,336	922,304
512001	Inflation Subsidy	-	23,460	-	-	-
514000	Overtime	176	327	42	200	200
514020	Comp Time Paid	329	192	185	300	300
	Subtotal	**692,281**	**802,628**	**847,081**	**900,992**	**1,112,343**
521000	FICA Taxes	50,654	57,972	62,766	65,864	81,337
522001	FRS	105,025	133,962	153,681	168,404	201,419
523000	Life & Health Insurance	129,725	139,616	146,963	177,763	245,151
524000	Workers Comp Insurance	473	728	735	767	773
	Subtotal	**285,876**	**332,278**	**364,145**	**412,798**	**528,680**
531000	Professional Services	3,823	1,985	3,595	4,200	4,200
534000	Other Contractual Service	-	-	-	-	-
540000	Travel & Per Diem	6,551	1,080	1,994	23,950	25,500
541000	Communication Services	1,640	2,635	2,138	2,000	2,800
544000	Rentals & Leases	2,904	2,500	-	-	-
546000	Repairs & Maintenance	103	117	124	240	20,240
549000	Other Current Charges	3,934	4,114	4,018	3,900	4,400
551000	Office Supplies	997	401	1,058	1,500	2,000
552000	Operating Supplies	5,590	3,101	8,861	17,880	18,700
554000	Books Dues Pubs Etc	6,737	6,694	6,112	23,104	22,964
	Subtotal	**32,278**	**22,625**	**27,899**	**76,774**	**100,804**
	TOTAL	**1,010,435**	**1,157,531**	**1,239,125**	**1,390,564**	**1,741,827**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	-	71,654	141,608	147,066	154,420
512000	Regular Salaries	379,825	400,315	362,977	429,139	479,216
512001	Salaries-Inflationary Subsidy	-	14,700	-	-	-
514000	Overtime	5	-	636	-	500
	Subtota	**379,830**	**486,669**	**505,220**	**576,205**	**634,136**
521000	FICA Taxes	27,601	35,906	38,341	42,578	46,638
522001	FRS	52,134	78,547	98,145	109,262	118,635
523000	Life & Health Insurance	102,737	103,796	91,579	145,468	144,545
524000	Workers Comp Insurance	233	411	413	433	506
	Subtota	**182,705**	**218,661**	**228,477**	**297,741**	**310,324**
531000	Professional Services	16,411	15,807	27,318	23,000	32,000
531009	Labor Attorney	24,140	-	-	30,000	30,000
534000	Other Contractual Service	-	8,762	-	-	-
534002	Town-wide Training	7,818	9,997	8,241	42,000	42,000
534003	Wellness Programs	15,044	61,263	30,649	40,000	40,000
540000	Travel & Per Diem	5,490	4,441	10,970	13,300	16,150
541000	Communication Services	-	326	485	2,040	2,040
544000	Rentals & Leases	3,152	3,345	3,069	4,000	4,000
546000	Repairs & Maintenance	4,094	7,268	5,446	8,500	8,500
547000	Printing & Binding	-	240	394	500	500
548000	Promotional Activities	21,960	30,663	28,014	39,100	42,600
549000	Other Current Charges	2,753	3,981	27,070	20,000	20,000
551000	Office Supplies	4,958	4,896	1,117	4,000	5,000
552000	Operating Supplies	-	147	1,812	8,000	5,000
554000	Books Dues Pubs Subscriptions	5,897	7,527	13,755	14,270	17,800
554002	Tuition Reimbursement	28,796	34,387	22,940	50,000	50,000
	Subtota	**140,513**	**193,051**	**181,279**	**298,710**	**315,590**
	TOTAI	**703,048**	**898,380**	**914,975**	**1,172,656**	**1,260,050**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	129,876	135,538	142,855	149,156	156,863
512000	Regular Salaries	925,498	959,043	994,916	1,087,109	1,029,444
512001	Inflation Subsidy	-	31,500	-	-	-
514000	Overtime	17,248	10,960	15,077	16,500	16,500
514020	Comp Time Paid	171	228	93	-	1,500
514030	Holiday Additional Compensation	135	-	167	-	-
	Subtotal	**1,072,929**	**1,137,269**	**1,153,107**	**1,252,765**	**1,204,307**
521000	FICA Taxes	79,620	83,261	86,062	92,585	88,460
522001	FRS	146,184	167,598	195,995	212,967	198,988
523000	Life & Health Insurance	180,172	195,193	232,481	261,498	227,702
524000	Workers Comp Insurance	771	1,145	1,160	1,207	1,022
	Subtotal	**406,747**	**447,196**	**515,698**	**568,257**	**516,172**
531000	Professional Services	95,261	32,033	29,747	218,081	160,424
540000	Travel & Per Diem	4,271	8,206	3,687	23,560	26,160
541000	Communication Services	3,733	3,958	4,084	5,776	16,300
544000	Rentals & Leases	2,439	2,439	2,610	3,070	2,400
546000	Repairs & Maintenance	670,828	715,911	961,851	991,282	804,008
549000	Other Current Charges	500	996	684	1,340	1,450
551000	Office Supplies	1,623	896	1,437	1,800	2,100
552000	Operating Supplies	378,086	408,217	272,215	380,953	324,162
554000	Books Dues Pubs Etc	6,045	31,181	430,866	319,159	902,780
554003	Hosted Services	153,265	197,962	258,943	292,684	327,794
	Subtotal	**1,316,051**	**1,401,799**	**1,966,123**	**2,237,705**	**2,567,578**
564000	Machinery & Equipment	-	-	72,787	-	65,600
564002	SBITA	-	479,774	-	-	-
566000	Software	-	-	-	-	-
	Subtotal	**-**	**479,774**	**72,787**	**-**	**65,600**
571003	Principal on SBITAs	-	170,462	-	-	-
572003	Interest on SBITAs	-	423	-	-	-
	Subtotal	**-**	**170,885**	**-**	**-**	**-**
	TOTAL	**2,795,726**	**3,636,923**	**3,707,715**	**4,058,727**	**4,353,657**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	149,592	130,728	137,198	147,339	135,250
512000	Regular Salaries	800,528	779,986	900,377	945,238	1,243,632
512001	Salaries-Inflationary Subsidy	-	25,200	-	-	-
514000	Overtime	1,476	1,593	12,456	15,000	15,000
514030	Holiday Additional Compensatr	-	-	260	-	-
		951,595	**937,507**	**1,050,291**	**1,107,577**	**1,393,882**
521000	FICA Taxes	68,517	68,001	77,159	81,097	101,722
522001	FRS	129,561	149,848	186,820	198,239	241,000
523000	Life & Health Insurance	193,574	187,567	206,938	219,975	299,816
524000	Workers Comp Insurance	3,723	3,795	3,826	3,992	4,983
		395,375	**409,211**	**474,743**	**503,303**	**647,521**
531000	Professional Services	28,534	6,055	14,828	140,000	140,000
531501	Engineering Recording Fees	142	228	113	1,000	1,000
534000	Other Contractual Service	19,755	33,143	14,918	50,000	50,000
540000	Travel & Per Diem	8	-	-	3,000	3,000
541000	Communication Services	4,350	4,757	6,350	5,000	5,000
544000	Rentals & Leases	4,127	3,846	3,121	7,200	7,200
546000	Repairs & Maintenance	-	-	80	650	650
546001	Vehicle R&M	622	3,113	5,972	5,000	5,000
547000	Printing & Binding	-	-	-	550	550
549000	Other Current Charges	-	8	1,346	500	500
551000	Office Supplies	1,731	1,236	2,929	3,000	3,000
552000	Operating Supplies	7,978	2,391	7,506	3,800	16,000
552001	Uniforms	1,281	1,461	1,609	1,500	3,250
552002	Gas Oil & Lube	4,914	4,240	5,080	5,936	5,936
552003	Traffic Control Devices	-	-	-	4,000	4,000
554000	Books Dues Pubs Subscriptions	3,602	2,545	5,251	7,000	7,000
		77,044	**63,022**	**69,103**	**238,136**	**252,086**
564000	Machinery & Equipment	-	29,647	-	-	40,000
		-	**29,647**	**-**	**-**	**40,000**
	TOTAL	**1,424,014**	**1,439,387**	**1,594,138**	**1,849,016**	**2,333,489**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
512000	Regular Salaries	1,381,382	1,447,738	1,674,786	1,947,957	2,067,628
512001	Inflation Subsidy	-	63,000	-	-	-
514000	Overtime	19,260	19,386	17,005	43,400	35,600
514010	Emergency Compensation	2,609	3,474	-	-	-
514020	Comp Time Paid	3,355	5,537	1,620	-	-
514030	Holiday Additional Compensatn	365	80	541	-	-
	Subtotal	**1,406,971**	**1,539,215**	**1,693,951**	**1,991,357**	**2,103,228**
521000	FICA Taxes	100,324	108,585	123,802	149,034	154,020
522001	FRS	185,286	207,312	258,708	332,956	334,543
523000	Life & Health Insurance	415,455	435,528	499,012	616,288	628,033
524000	Workers Comp Insurance	29,181	31,732	31,973	33,378	45,328
	Subtotal	**730,245**	**783,156**	**913,495**	**1,131,656**	**1,161,924**
534000	Other Contractual Service	13,476	9,534	3,422	50,282	50,282
534014	OCS-Bldg Janitorial	95,137	105,758	110,615	120,685	147,685
540000	Travel & Per Diem	703	-	1,216	3,300	5,300
541000	Communication Services	21,758	11,740	16,628	17,100	17,000
544000	Rentals & Leases	3,210	2,590	3,107	6,500	6,500
546000	Repairs & Maintenance	193,600	250,086	268,044	501,152	442,575
546001	Vehicle R&M	20,047	31,894	35,210	42,000	57,000
546003	Grounds R&M	43,127	55,469	26,704	62,000	78,000
546007	Landscape Maintenance	1,146,216	1,198,333	1,307,100	1,400,815	1,795,853
546009	104/106 N Military Trail	12,662	20,693	11,407	15,531	19,550
546010	Insurance Reimbursable	12,536	5,238	-	-	-
546011	Barracks Building Maintenance	279	12,284	31,651	14,000	46,000
546012	Town Hall Maintenance	-	-	-	-	-
546013	PD Maintenance	-	-	-	-	72,500
546014	Maintenance Facility	-	-	-	-	74,500
549000	Other Current Charges	230	260	526	700	700
551000	Office Supplies	2,147	1,634	2,026	3,000	3,000
552000	Operating Supplies	41,480	54,289	50,182	51,642	77,500
552001	Uniforms	10,170	7,122	11,602	16,370	20,435
552002	Gas Oil & Lube	66,850	62,777	61,474	75,419	75,423
552003	Traffic Control Devices	37,251	65,478	39,884	58,150	59,150
553000	Road Materials & Supplies	3,428	8,417	9,807	24,500	-
553001	Sidewalk Replacement	100,231	25,381	31,084	109,682	109,682
552023	Memorial Bricks	-	5,153	5,182	2,000	4,500
554000	Books Dues Pubs Etc	10,884	4,930	6,005	13,510	35,625
	Subtotal	**1,835,422**	**1,939,061**	**2,032,874**	**2,588,338**	**3,198,760**
564000	Machinery & Equipment	27,489	316,509	380,613	266,180	145,000
	Subtotal	**27,489**	**316,509**	**380,613**	**266,180**	**145,000**
	TOTAL	**4,000,127**	**4,577,941**	**5,020,933**	**5,977,531**	**6,608,912**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
512000	Regular Salaries	975,787	958,412	995,903	1,080,348	1,084,443
512001	Salaries-Inflationary Subsidy	-	47,600	-	-	-
514000	Overtime	28,555	32,297	38,952	30,000	30,000
514010	Emergency Compensation	-	849	-	-	-
514020	Comp Time Paid	7,940	6,218	8,699	6,700	6,700
514030	Holiday Additional Compensatn	1,615	5,802	2,152	4,000	4,000
	Subtotal	**1,013,897**	**1,051,178**	**1,045,706**	**1,121,048**	**1,125,143**
521000	FICA Taxes	73,207	74,788	76,767	81,791	82,600
522001	FRS	124,032	128,232	147,138	163,154	163,521
523000	Life & Health Insurance	275,076	293,799	303,819	370,792	339,185
524000	Workers Comp Insurance	24,527	23,630	23,807	24,854	29,097
	Subtotal	**496,842**	**520,449**	**551,531**	**640,591**	**614,403**
534000	Other Contractual Service	133,125	145,614	206,120	274,754	299,829
534014	OCS-Bldg Janitorial	26,122	25,331	24,839	32,000	32,000
540000	Travel & Per Diem	320	1,152	2,988	4,000	4,000
541000	Communication Services	-	9,576	9,776	10,255	7,200
543000	Utility Services	21,591	22,306	22,550	23,973	24,573
544000	Rentals & Leases	4,648	5,351	2,358	10,360	10,360
546000	Repairs & Maintenance	219,337	235,596	280,146	325,923	351,898
546001	Vehicle R&M	10,896	7,121	12,576	17,000	17,000
546003	Grounds R&M	313,636	340,401	395,114	411,600	411,600
546005	Parks R&M	5,470	7,373	9,961	11,025	11,550
552000	Operating Supplies	22,011	16,895	33,348	33,250	88,750
552001	Uniforms	-	6,430	10,980	12,825	13,565
552002	Gas Oil & Lube	56,545	58,919	51,598	72,784	72,784
554000	Books Dues Pubs Subscriptions	405	1,752	11,040	7,635	15,635
	Subtotal	**814,105**	**883,818**	**1,073,397**	**1,247,384**	**1,360,744**
564000	Machinery & Equipment	26,943	5,700	287,390	128,000	219,000
	Subtotal	**26,943**	**5,700**	**287,390**	**128,000**	**219,000**
	TOTAL	**2,351,787**	**2,461,145**	**2,958,024**	**3,137,023**	**3,319,290**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	162,085	165,942	174,891	182,401	192,021
512000	Regular Salaries	1,038,406	1,091,251	1,150,888	1,231,878	1,281,441
514000	Overtime	934	1,580	1,012	3,000	2,000
514020	Comp Time Paid	835	774	1,877	750	2,000
	Subtotal	**1,202,261**	**1,301,548**	**1,328,667**	**1,418,029**	**1,477,462**
521000	FICA Taxes	87,439	94,951	98,372	103,140	107,463
522001	FRS	164,321	187,593	215,566	246,669	243,094
523000	Life & Health Insurance	227,895	188,492	219,400	304,181	280,820
524000	Workers Comp Insurance	914	1,315	1,325	1,384	1,241
	Subtotal	**480,569**	**472,351**	**534,664**	**655,374**	**632,618**
531000	Professional Services	60,102	10,165	9,928	57,000	32,000
531005	Legal Review	1,500	1,000	-	5,000	5,000
531006	Historical Resources Brd	42,203	450	5,732	10,000	50,000
534000	Other Contractual Service	99,129	99,501	221,950	433,020	354,520
540000	Travel & Per Diem	6,838	8,559	8,525	13,766	14,735
541000	Communication Services	1,087	1,351	1,240	2,712	2,712
544000	Rentals & Leases	3,094	2,571	5,098	3,240	3,600
546000	Repairs & Maintenance	1,824	1,849	258	2,100	3,000
546001	Vehicle R&M	527	-	765	1,200	1,200
549000	Other Current Charges	1,020	226	-	1,000	1,000
551000	Office Supplies	1,481	1,603	1,759	5,500	5,500
552000	Operating Supplies	8,745	3,395	7,744	14,600	12,840
552002	Gas Oil & Lube	945	729	509	1,000	500
554000	Books Dues Pubs Etc	11,138	11,992	12,016	16,420	22,795
	Subtotal	**239,633**	**143,392**	**275,526**	**566,558**	**509,402**
564000	Machinery & Equipment	-	-	-	-	-
	Subtotal	**-**	**-**	**-**	**-**	**-**
582000	Aid to Private Organizations	-	-	25,000	-	-
	Subtotal	**-**	**-**	**25,000**	**-**	**-**
	TOTAL	**1,922,463**	**1,917,290**	**2,163,857**	**2,639,961**	**2,619,482**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	189,093	200,047	231,089	259,207	219,428
512000	Regular Salaries	11,878,714	12,725,085	13,364,194	14,098,430	14,480,508
512001	Inflation Subsidy	-	92,400	-	-	-
514000	Overtime	1,190,162	1,057,994	1,083,131	1,181,847	1,296,204
514010	Emergency Compensation	82,779	77,455	-	-	-
514020	Comp Time Paid	160,389	208,122	229,557	228,935	280,708
514030	Holiday Additional Compensation	236,674	337,471	370,535	371,567	417,003
515000	Special Pay	107,526	111,100	110,600	107,140	103,080
	Subtotal	**13,845,339**	**14,809,674**	**15,389,105**	**16,247,126**	**16,796,931**
521000	FICA Taxes	1,018,632	1,074,118	1,144,626	1,143,829	1,172,786
522001	FRS	189,419	247,186	269,789	286,101	399,763
522002	Police Pension	2,624,553	2,149,157	2,545,418	3,084,369	3,263,253
522005	State Police Pension	835,484	996,558	1,063,531	611,245	611,245
523000	Life & Health Insurance	2,240,766	2,477,468	2,796,399	2,910,349	3,019,065
524000	Workers Comp Insurance	197,952	219,389	221,044	230,752	263,183
	Subtotal	**7,106,807**	**7,163,876**	**8,040,807**	**8,266,645**	**8,729,295**
531000	Professional Services	8,544	7,280	4,150	7,500	8,000
531011	Canine	5,941	8,805	2,358	9,500	9,500
534000	Other Contractual Service	200,849	351,677	236,794	243,856	278,220
534004	Regional Communications	2,313,784	2,318,304	2,451,832	2,498,474	2,689,367
540000	Travel & Per Diem	29,042	45,344	43,361	104,534	133,866
541000	Communication Services	75,538	84,155	95,446	115,097	110,676
544000	Rentals & Leases	43,108	33,533	35,903	48,051	51,745
546000	Repairs & Maintenance	76,895	66,978	76,451	81,141	139,122
546001	Vehicle R&M	211,051	249,245	390,770	269,863	345,490
547000	Printing & Binding	3,502	2,676	2,427	3,510	3,510
549000	Other Current Charges	14,824	18,723	15,831	21,500	29,300
549004	Recruiting Advertisements	-	-	-	500	1,000
551000	Office Supplies	3,803	1,631	2,571	5,330	5,330
552000	Operating Supplies	353,373	318,745	291,551	415,522	478,057
552001	Uniforms	173,548	262,813	313,391	313,920	386,213
552002	Gas Oil & Lube	412,251	439,317	401,962	552,525	424,799
552016	Canine Supplies	3,166	4,093	3,568	11,250	11,250
554000	Books Dues Pubs Etc	268,685	201,458	651,147	830,954	1,028,470
554001	Training Supplies	52,351	51,537	65,457	70,000	69,000
	Subtotal	**4,250,255**	**4,466,314**	**5,084,969**	**5,603,027**	**6,202,915**
564000	Machinery & Equipment	-	100,780	37,448	152,000	35,000
564002	SBITA	-	2,964,323	-	-	-
	Subtotal	**-**	**3,065,103**	**37,448**	**152,000**	**35,000**
571003	Principal on SBITAs	-	345,021	-	-	-
	Subtotal	**-**	**345,021**	**-**	**-**	**-**
	TOTAL	**25,202,401**	**29,849,989**	**28,552,328**	**30,268,798**	**31,764,141**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
512000	Regular Salaries	323,427	422,308	488,542	529,437	556,540
512001	Salaries-Inflationary Subsidy	-	14,000	-	-	-
514000	Overtime	2,396	6,740	4,602	4,500	6,000
514020	Comp Time Paid	1,381	1,410	2,024	2,000	2,000
514030	Holiday Additional Compensatn	599	641	635	-	-
	Subtotal	**327,803**	**445,099**	**495,802**	**535,937**	**564,540**
521000	FICA Taxes	24,096	31,994	36,350	39,208	41,266
522001	FRS	36,259	53,063	66,915	73,052	79,182
523000	Life & Health Insurance	74,863	101,167	133,088	154,187	164,246
524000	Workers Comp Insurance	4,394	3,932	3,963	4,136	6,388
	Subtotal	**139,612**	**190,156**	**240,316**	**270,583**	**291,082**
531000	Professional Services	4,409	4,136	3,972	11,000	11,000
534000	Other Contractual Service	18,622	15,677	14,878	20,940	20,940
540000	Travel & Per Diem	1,602	2,887	3,295	6,310	7,410
541000	Communication Services	5,621	5,733	6,576	9,985	9,985
542000	Postage & Freight	161	196	266	485	550
544000	Rentals & Leases	3,217	2,812	2,812	3,120	3,384
546000	Repairs & Maintenance	3,794	4,253	7,151	9,643	9,673
546001	Vehicle R&M	2,899	3,810	2,554	9,093	9,550
547000	Printing & Binding	663	409	1,186	2,000	2,060
549000	Other Current Charges	1,898	340	264	3,000	3,000
551000	Office Supplies	1,507	-	577	2,750	2,888
552000	Operating Supplies	3,021	6,257	9,581	17,209	15,948
552001	Uniforms	2,147	2,861	5,446	5,230	5,230
552002	Gas Oil & Lube	6,026	7,122	10,334	11,143	17,171
554000	Books Dues Pubs Subscriptions	4,550	5,015	4,779	11,845	11,860
	Subtotal	**60,134**	**61,509**	**73,671**	**123,753**	**130,649**
564000	Machinery & Equipment	-	-	-	40,459	-
	Subtotal	**-**	**-**	**-**	**40,459**	**-**
	TOTAL	**527,550**	**696,764**	**809,789**	**970,732**	**986,271**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	129,134	135,002	142,079	155,415	358,173
512000	Regular Salaries	1,142,882	1,209,732	1,278,254	1,514,300	1,676,646
512001	Salaries-Inflationary Subsidy	-	56,700	-	-	-
514000	Overtime	57,782	86,736	122,074	90,000	110,000
514020	Comp Time Paid	12,502	7,787	7,350	8,000	8,000
514030	Holiday Additional Compensatr	8,937	11,154	9,450	10,000	10,000
	Subtotal	**1,351,236**	**1,507,111**	**1,559,207**	**1,777,715**	**2,162,819**
521000	FICA Taxes	100,662	109,756	115,525	129,977	160,239
522001	FRS	168,102	190,248	216,960	239,365	292,744
523000	Life & Health Insurance	230,935	284,178	322,371	398,139	422,201
524000	Workers Comp Insurance	17,723	24,435	24,621	25,701	32,745
	Subtotal	**517,421**	**608,617**	**679,477**	**793,182**	**907,929**
534000	Other Contractual Service	74,775	90,126	88,489	103,880	115,250
534005	Contractual Srvs - Recreation	229,994	317,310	472,621	542,500	560,000
534014	OCS-Bldg Janitorial	17,914	19,450	14,268	22,000	22,000
540000	Travel & Per Diem	2,259	4,824	4,214	10,950	14,300
541000	Communication Services	802	795	1,140	4,400	5,450
544000	Rentals & Leases	5,432	5,926	5,462	6,000	6,500
546000	Repairs & Maintenance	23,797	42,434	72,028	85,000	160,600
546001	Vehicle R&M	1,224	3,292	144	4,000	4,000
546005	Parks R&M	1,569	708	232	2,000	2,000
547000	Printing & Binding	-	559	91	500	500
548000	Promotional Activities	129,246	238,860	273,728	406,500	595,350
548001	Jupiter Jubilee	59,698	58,142	57,894	60,000	75,000
549000	Other Current Charges	25	60	-	250	250
551000	Office Supplies	1,318	1,930	1,252	2,100	2,100
552000	Operating Supplies	63,502	39,229	82,214	146,000	163,200
552001	Uniforms	5,366	5,659	7,918	9,000	12,000
552002	Gas Oil & Lube	3,386	3,447	4,082	4,513	3,689
552017	Recreation Programs	48,124	38,448	39,769	64,000	72,000
552018	Summer Program	87,220	149,002	207,614	201,500	201,000
554000	Books Dues Pubs Subscriptions	3,783	4,433	7,074	12,550	13,600
	Subtotal	**759,432**	**1,024,633**	**1,340,235**	**1,687,643**	**2,028,789**
564000	Machinery & Equipment	26,021	31,192	22,900	-	-
	Subtotal	**26,021**	**31,192**	**22,900**	**-**	**-**
	TOTAL	**2,654,111**	**3,171,554**	**3,601,819**	**4,258,540**	**5,099,537**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
525000	Unemployment Claims	6,107	3,300	5,879	10,000	10,000
	Subtotal	**6,107**	**3,300**	**5,879**	**10,000**	**10,000**
531000	Professional Services	157,470	216,840	81,973	138,600	148,100
532000	Accounting & Auditing	79,925	116,820	87,190	90,000	90,000
534000	Other Contractual Service	46,479	40,753	38,499	51,104	51,953
534001	Garbage Collection	5,231,647	6,113,693	6,442,705	6,585,963	6,772,080
541000	Communication Services	196,403	204,777	176,722	149,824	167,044
542000	Postage & Freight	45,106	36,099	41,284	61,059	66,628
543000	Utility Services	1,880,823	2,130,095	2,159,564	2,765,664	2,986,917
544000	Rentals & Leases	30,952	31,602	34,394	38,753	39,771
545000	Insurance	881,206	827,240	1,213,665	1,530,812	1,674,694
546000	Repairs & Maintenance	2,589	4,317	5,918	57,484	7,657
546008	Neighborhood Equity	186,904	186,904	186,904	200,000	200,000
548000	Promotional Activities	18,350	21,228	17,881	30,850	30,850
548002	Art Committee	1,889	3,967	2,180	16,000	16,000
549000	Other Current Charges	93,145	(9,901)	29,500	340,000	340,000
549005	Credit Card Process Fee	82,761	89,271	98,689	90,590	102,770
549014	Doubtful Accounts	1,216	2,195	-	10,500	10,500
551000	Office Supplies	1,998	2,493	2,029	3,100	3,100
552000	Operating Supplies	23,236	36,663	183,363	35,300	36,300
552021	Meeting	1,569	5,903	5,529	6,000	6,000
554000	Books Dues Pubs Subscriptions	39,401	40,215	55,467	57,461	60,441
	Subtotal	**9,003,069**	**10,101,174**	**10,863,457**	**12,259,064**	**12,810,805**
564000	Machinery & Equipment	-	-	-	20,450	-
591045	Tfr To-JFRD	-	187,500	11,282,673	2,958,512	17,918,838
591310	Tfr To-Capital Improvement Fur	10,662,648	850,000	1,042,441	-	2,698,000
599001	Contingency	-	-	-	2,302,281	1,000,000
	Subtotal	**10,662,648**	**1,037,500**	**12,325,114**	**5,281,243**	**21,616,838**
	TOTAL	**19,671,824**	**11,141,974**	**23,194,450**	**17,550,307**	**34,437,643**

TOWN OF JUPITER
FIRE / EMS FUND
SUMMARY OF DRAFT BUDGET
FISCAL YEAR 2025 - 2026

REVENUES:	Adopted 2023 - 2024	Adopted 2024 - 2025	Proposed 2025 - 2026
Designated from Fund Balance	156,036	-	-
Designated from General Fund	11,282,673	2,604,352	17,317,117
TOTAL REVENUES	11,438,709	2,604,352	17,317,117

EXPENSES:	Adopted 2023 - 2024	Adopted 2024 - 2025	Proposed 2025 - 2026
Fire Administration	8,845,311	1,975,845	3,025,411
Fire Operations	-	-	7,929,106
Fire Training	-	-	651,603
EMS Administration	2,593,398	628,507	842,941
EMS Operations	-	-	4,772,426
EMS Training	-	-	95,630
TOTAL EXPENSES	11,438,709	2,604,352	17,317,117

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	124,268	188,826	201,387
512000	Regular Salaries	110,232	872,076	5,916,547
514000	Overtime	-	-	80,000
515000	Special Pay	-	-	-
	Subtotal	**234,500**	**1,060,902**	**6,197,934**
521000	FICA Taxes	18,195	76,953	441,203
522001	FRS	30,287	143,967	2,108,921
523000	Life & Health Insurance	20,308	207,479	1,979,347
524000	Workers Comp Insurance	-	34,804	243,540
	Subtotal	**68,790**	**463,203**	**4,773,011**
531000	Professional Services	574,202	281,000	423,000
531003	Town Attorney	21,729	52,500	55,000
534000	Other Contractual Service	40,408	45,000	-
540000	Travel & Per Diem	1,734	24,950	48,600
541000	Communication Services	840	1,926	42,910
542000	Postage	96	-	1,460
544000	Rental/Leases	-	18,000	7,800
545000	Insurance	224	16,000	51,678
546000	Repair and Maintenance	-	-	67,505
546001	Vehicle R&M	2,758	4,000	58,000
547000	Printing & Binding	-	500	3,000
548000	Promo Activity	6,337	-	10,000
549000	Other Current Charges	16	2,550	-
549004	Recruiting Advertisements	-	5,000	10,000
551000	Office Supplies	-	750	10,000
552000	Operating Supplies	206,406	19,000	1,939,406
552001	Uniforms	19,367	3,200	1,681,640
552002	Gas Oil & Lube	2,783	4,920	53,500
554000	Books Dues Pubs Subscriptions	2,979	35,951	57,470
	Subtotal	**879,878**	**515,247**	**4,520,969**
564000	Machinery & Equipment	3,358,321	65,000	1,174,400
566000	Software	-	-	150,803
	Subtotal	**3,358,321**	**65,000**	**1,325,203**
599001	Contingency	-	500,000	500,000
	Subtotal	**-**	**500,000**	**500,000**
	TOTAL	**4,541,489**	**2,604,352**	**17,317,117**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

FUND **045 Fire Fund**
Dept/Div: **04534022 / Fire Admin**

AC/No.	Description	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	62,134	94,413	201,387
512000	Regular Salaries	93,641	580,178	1,054,305
514000	Overtime	-	-	40,000
515000	Special Pay	-	-	-
	Subtota	**155,775**	**674,591**	**1,295,692**
521000	FICA Taxes	11,993	48,889	93,730
522001	FRS	20,115	91,543	383,800
523000	Life & Health Insurance	15,312	130,866	264,947
524000	Workers Comp Insurance	-	28,776	28,688
	Subtota	**47,420**	**300,074**	**771,165**
531000	Professional Services	544,936	281,000	223,000
531003	Town Attorney	17,385	51,250	27,500
534000	Other Contractual Service	2,245	-	-
540000	Travel & Per Diem	1,702	17,750	-
541000	Communication Services	840	1,926	21,455
542000	Postage	96	-	730
544000	Rent/Lease	-	-	3,900
545000	Insurance	224	16,000	25,839
546001	Vehicle R&M	2,558	4,000	-
547000	Printing & Binding	-	500	1,500
548000	Promo Activity	5,575	-	5,000
549000	Other Current Charges	16	-	-
549004	Recruiting Advertisements	-	5,000	5,000
551000	Office Supplies	-	750	5,000
552000	Operating Supplies	176,609	19,000	30,600
552001	Uniforms	17,096	2,400	-
552002	Gas Oil & Lube	1,387	4,920	-
554000	Books Dues Pubs Subscriptions	2,870	31,684	15,295
	Subtota	**773,538**	**436,180**	**364,819**
564000	Machinery & Equipment	3,297,496	65,000	-
566000	Software	-	-	93,735
	Subtota	**3,297,496**	**65,000**	**93,735**
599001	Contingency	-	500,000	500,000
	Subtota	**-**	**500,000**	**500,000**
	TOTAL	**4,274,230**	**1,975,845**	**3,025,411**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

FUND **045 Fire Fund**
Dept/Div: **04534122 / Fire Operations**

AC/No.	Description	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	-	-	-
512000	Regular Salaries	-	-	2,650,828
514000	Overtime	-	-	-
515000	Special Pay	-	-	-
	Subtotal	**-**	**-**	**2,650,828**
521000	FICA Taxes	-	-	187,377
522001	FRS	-	-	932,819
523000	Life & Health Insurance	-	-	933,602
524000	Workers Comp Insurance	-	-	113,415
	Subtotal	**-**	**-**	**2,167,213**
531000	Professional Services	-	-	-
531003	Town Attorney	-	-	-
534000	Other Contractual Service	-	-	-
540000	Travel & Per Diem	-	-	-
541000	Communication Services	-	-	-
545000	Insurance	-	-	-
546000	Repair and Maintenance	-	-	37,775
546001	Vehicle R&M	-	-	29,000
547000	Printing & Binding	-	-	-
549000	Other Current Charges	-	-	-
549004	Recruiting Advertisements	-	-	-
551000	Office Supplies	-	-	-
552000	Operating Supplies	-	-	634,150
552001	Uniforms	-	-	1,669,640
552002	Gas Oil & Lube	-	-	26,750
554000	Books Dues Pubs Subscriptions	-	-	250
	Subtotal	**-**	**-**	**2,397,565**
564000	Machinery & Equipment	-	-	713,500
	Subtotal	**-**	**-**	**713,500**
	TOTAL	**-**	**-**	**7,929,106**

TOWN OF JUPITER

FUND **045 Fire Fund**
Dept/Div: **04534222 / Fire Training**

AC/No.	Description	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	-	-	-
512000	Regular Salaries	-	-	227,008
514000	Overtime	-	-	-
515000	Special Pay	-	-	-
	Subtotal	**-**	**-**	**227,008**
521000	FICA Taxes	-	-	16,877
522001	FRS	-	-	79,885
523000	Life & Health Insurance	-	-	47,458
524000	Workers Comp Insurance	-	-	6,749
	Subtotal	**-**	**-**	**150,969**
531000	Professional Services	-	-	-
531003	Town Attorney	-	-	-
534000	Other Contractual Service	-	-	-
540000	Travel & Per Diem	-	-	23,200
541000	Communication Services	-	-	-
545000	Insurance	-	-	-
546000	Repair and Maintenance	-	-	-
546001	Vehicle R&M	-	-	-
547000	Printing & Binding	-	-	-
549000	Other Current Charges	-	-	-
549004	Recruiting Advertisements	-	-	-
551000	Office Supplies	-	-	-
552000	Operating Supplies	-	-	216,826
552001	Uniforms	-	-	12,000
552002	Gas Oil & Lube	-	-	-
554000	Books Dues Pubs Subscriptions	-	-	21,600
	Subtotal	**-**	**-**	**273,626**
	TOTAL	**-**	**-**	**651,603**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

FUND 045 / Fire Fund
Dept/Div: 04534026 EMS Admin

AC/No.	Description	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	62,134	94,413	-
512000	Regular Salaries	16,591	291,898	227,008
514000	Overtime	-	-	40,000
515000	Special Pay	-	-	-
	Subtotal	**78,725**	**386,311**	**267,008**
521000	FICA Taxes	6,202	28,064	19,857
522001	FRS	10,172	52,424	93,961
523000	Life & Health Insurance	4,996	76,613	57,100
524000	Workers Comp Insurance	-	6,028	7,948
	Subtotal	**21,370**	**163,129**	**178,866**
531000	Professional Services	29,266	-	200,000
531003	Town Attorney	4,344	1,250	27,500
534000	Other Contractual Service	38,163	45,000	-
540000	Travel & Per Diem	33	7,200	8,000
541000	Communication Services	-	-	21,455
542000	Postage	-	-	730
544000	Rental/Leases	-	18,000	3,900
545000	Insurance	-	-	25,839
546001	Vehicle R&M	201	-	-
547000	Printing & Binding	-	-	1,500
548000	Promo Activity	762	-	5,000
549000	Other Current Charges	-	2,550	-
549004	Recruting & Advertising	-	-	5,000
551000	Office Supplies	-	-	5,000
552000	Operating Supplies	29,797	-	28,100
552001	Uniforms	2,271	800	-
552002	Gas Oil & Lube	1,396	-	-
554000	Books Dues Pubs Subscriptions	108	4,267	7,975
	Subtotal	**106,340**	**79,067**	**339,999**
564000	Machinery & Equipment	60,825	-	-
566000	Software	-	-	57,068
	Subtotal	**60,825**	**-**	**57,068**
	TOTAL	**267,259**	**628,507**	**842,941**

TOWN OF JUPITER

FUND **045 / Fire Fund**

Dept/Div: **04534126 EMS Operations**

AC/No.	Description	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	-	-	-
512000	Regular Salaries	-	-	1,757,398
514000	Overtime	-	-	-
515000	Special Pay	-	-	-
	Subtotal	**-**	**-**	**1,757,398**
521000	FICA Taxes	-	-	123,362
522001	FRS	-	-	618,456
523000	Life & Health Insurance	-	-	676,240
524000	Workers Comp Insurance	-	-	86,740
	Subtotal	**-**	**-**	**1,504,798**
531000	Professional Services	-	-	-
531003	Town Attorney	-	-	-
534000	Other Contractual Service	-	-	-
540000	Travel & Per Diem	-	-	-
541000	Communication Services	-	-	-
544000	Rental/Leases	-	-	-
546000	Repair and Maintenance	-	-	29,730
546001	Vehicle R&M	-	-	29,000
547000	Printing & Binding	-	-	-
549000	Other Current Charges	-	-	-
549004	Recruting & Advertising	-	-	-
552000	Operating Supplies	-	-	961,600
552001	Uniforms	-	-	-
552002	Gas Oil & Lube	-	-	26,750
554000	Books Dues Pubs Subscriptions	-	-	2,250
	Subtotal	**-**	**-**	**1,049,330**
564000	Machinery & Equipment	-	-	460,900
	Subtotal	**-**	**-**	**460,900**
	TOTAL	**-**	**-**	**4,772,426**

TOWN OF JUPITER

FUND **045 / Fire Fund**
Dept/Div: **04534226 EMS Training**

AC/No.	Description	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	-	-	-
512000	Regular Salaries	-	-	-
514000	Overtime	-	-	-
515000	Special Pay	-	-	-
	Subtotal	**-**	**-**	**-**
521000	FICA Taxes	-	-	-
522001	FRS	-	-	-
523000	Life & Health Insurance	-	-	-
524000	Workers Comp Insurance	-	-	-
	Subtotal	**-**	**-**	**-**
531000	Professional Services	-	-	-
531003	Town Attorney	-	-	-
534000	Other Contractual Service	-	-	-
540000	Travel & Per Diem	-	-	17,400
541000	Communication Services	-	-	-
544000	Rental/Leases	-	-	-
546000	Repair and Maintenance	-	-	-
546001	Vehicle R&M	-	-	-
547000	Printing & Binding	-	-	-
549000	Other Current Charges	-	-	-
549004	Recruting & Advertising	-	-	-
552000	Operating Supplies	-	-	68,130
552001	Uniforms	-	-	-
552002	Gas Oil & Lube	-	-	-
554000	Books Dues Pubs Subscriptions	-	-	10,100
	Subtotal	**-**	**-**	**95,630**
564000	Machinery & Equipment	-	-	-
	Subtotal	**-**	**-**	**-**
	TOTAL	**-**	**-**	**95,630**

TOWN OF JUPITER
FIRE STATION DEBT SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FISCAL YEAR 2025 - 2026

Transfer from General Fund	601,721
TOTAL REVENUES	601,721
Debt Service	601,721

TOWN OF JUPITER
WATER SYSTEM
SUMMARY OF OPERATING BUDGET
FISCAL YEAR 2026

	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
REVENUES			
Charges for services	$ 32,120,382	$ 32,171,268	$ 33,439,250
Interest	869,304	344,742	816,453
Miscellaneous	1,000,930	357,175	319,952
Designated from retained earnings	-	306,238	-
TOTAL REVENUES	$ 33,990,615	$ 33,179,423	$ 34,575,655
EXPENSES			
Administration	$ 3,195,302	$ 3,978,211	$ 4,639,112
Plant	10,944,750	13,748,505	13,374,776
Field	3,608,682	4,472,038	4,217,932
Cost Allocation - General Fund	1,651,798	1,794,513	2,089,197
Depreciation	6,807,802	6,722,000	6,977,000
Debt service	1,865,556	1,865,556	1,781,534
Contingency	-	598,600	598,600
Designated to retained earnings	5,916,724	-	897,504
TOTAL EXPENSES	$ 33,990,615	$ 33,179,423	$ 34,575,655
FUNDS AVAILABLE FOR R&R (excluding retained earnings)			
Revenue	$ 33,990,615	$ 32,873,185	$ 34,575,655
Less: Total expenses	(28,073,891)	(33,179,423)	(33,678,151)
Plus: Depreciation	6,807,802	6,722,000	6,977,000
Plus: OPEB	-	34,200	34,200
AVAILABLE FOR R&R	$ 12,724,526	$ 6,449,962	$ 7,908,704
(R&R target is $7.9M in FY2026)			
Notes:			
Capitalized Salaries	$ 358,620	$ 340,700	$ 345,700

TOWN OF JUPITER
BUDGET INFORMATION - REVENUES
FISCAL YEAR 2026

FUND: Water System Fund

DEPT: Revenue

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
34	**CHARGES FOR SERVICE**					
343300	CFS-Water Revenue	26,279,112	28,671,974	30,785,918	31,116,588	32,548,849
343305	CFS-Guaranteed	320,990	325,518	397,388	333,894	373,000
343306	CFS-AGRF	253,271	327,809	443,036	288,994	130,128
343307	CFS-Hydrant	89,837	71,220	120,045	74,920	74,920
343308	CFS-Concentrate/Raw IQ	231,802	256,071	240,045	229,678	183,000
343315	CFS-Juno Tax Billing Fees	3,579	4,029	4,336	4,302	4,510
343401	CFS-Garbage Billing Fees	70,719	84,569	90,674	93,540	95,491
349002	CFS-Plan Review Fees	22,211	26,444	33,464	25,392	25,392
349003	CFS-Recording Fees	5,593	5,235	5,475	3,960	3,960
	Subtotal	**27,277,113**	**29,772,868**	**32,120,382**	**32,171,268**	**33,439,250**
36	**MISCELLANEOUS**					
361101	Interest-Cash w/Broker Invest	82,056	99,813	267,985	99,800	90,000
361102	Interest-SBA	93,071	1,162	1,409	1,200	1,000
361110	Interest-FLCLASS	40,661	531	638	530	500
361115	Interest-Penalty Interest	2,671	4,307	2,042	2,200	2,000
361116	Interest-Voluntary Cap Surch	112,622	101,640	94,245	86,000	79,000
361121	Interest-TD Bank CD	-	-	-	-	-
361122	Interest-SunTrust Bank	4	4	5	-	-
361123	Interest-TD Bank Checking	4,793	55,975	35,623	62,748	-
361128	Interest-FL Palm	-	-	288,258	-	560,000
361141	Interest-SW R&R Fund	116,093	108,330	100,388	92,264	83,953
361300	Interest-NCFVI	(200,706)	(3,189)	75,354	-	-
361400	Interest-Gain/Loss Sale Invest	(209)	936	3,357	-	-
325200	Assessment Tax Collection Fee	150	165	149	-	-
369900	Other Miscellaneous Rev	354,496	398,202	337,755	349,900	314,952
369930	Oth Rev-Refund Prior Yr Exp	-	-	8,607	5,000	5,000
369940	Oth Rev-Insurance Reim	33	56,128	652,457	-	-
369945	Oth Rev-Vehicle Fuel Reim	2,600	2,538	1,963	2,275	-
	Subtotal	**608,336**	**826,542**	**1,870,233**	**701,917**	**1,136,405**
38	**NON-REVENUES**					
380000	Designated fr Fund Balance	-	-	-	306,238	-
	Subtotal	**-**	**-**	**-**	**306,238**	**-**
	TOTAL	**27,885,448**	**30,599,410**	**33,990,615**	**33,179,423**	**34,575,655**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2026

FUND: 400 / Water System Fund

DEPT: Fund Summary Total

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	171,142	129,912	196,457	200,445	210,967
512000	Regular Salaries	3,805,998	3,842,624	4,165,416	4,315,557	4,577,351
512001	Inflation Subsidy	-	175,340	-	-	-
514000	Overtime	251,638	233,901	160,960	311,157	301,666
514020	Comp Time Paid	26,902	30,046	16,613	-	-
514030	Holiday Additional Comp	24,393	25,422	27,370	42,983	46,140
	Subtotal	**4,280,073**	**4,437,245**	**4,566,816**	**4,870,142**	**5,136,124**
521000	FICA Taxes	314,897	321,438	337,912	383,361	407,324
522001	FRS	503,155	953,187	651,959	747,207	815,903
523000	Life & Health Insurance	860,817	874,861	991,112	1,158,481	1,268,781
524000	Workers Comp Insurance	42,652	56,184	57,000	62,700	55,028
526000	OPEB	-	(57,635)	-	34,200	34,200
529000	Compensated Absences	3,836	(34,431)	17,910	-	-
	Subtotal	**1,725,357**	**2,113,605**	**2,055,892**	**2,385,949**	**2,581,236**
531000	Professional Services	712,713	516,201	703,820	854,532	1,093,872
531003	Town Attorney	385	8,556	27,458	35,000	35,000
531007	Laboratory Testing Services	-	-	93,775	172,325	172,325
534000	Other Contractual Service	206,962	209,019	260,409	818,788	544,325
534014	Building Janitorial	39,244	30,179	16,759	91,900	69,908
540000	Travel & Per Diem	6,585	12,409	14,055	40,991	47,467
540001	Car Allowance	6,000	3,350	4,200	4,200	4,200
541000	Communication Services	38,870	41,493	50,104	77,499	72,999
542000	Postage & Freight	103,337	103,573	114,228	148,140	159,675
543000	Utility Services	2,396,116	2,659,155	2,458,906	3,048,922	3,002,924
544000	Rentals & Leases	72,527	67,941	82,217	92,920	99,350
545000	Insurance	512,690	555,457	718,913	809,873	910,040
546000	Repairs & Maintenance	1,804,274	1,490,878	2,032,750	2,421,809	2,671,452
546001	Vehicle R&M	32,926	40,421	82,790	85,965	87,300
546002	Wells R&M	165,431	149,555	115,748	282,500	272,500
546003	Grounds R&M	85,813	57,378	110,579	156,740	162,458
547000	Printing & Binding	3,399	258	7,722	11,400	12,400
548000	Promotional Activities	672	3,568	12,673	23,200	23,300
549000	Other Current Charges	82,116	35,196	20,297	62,900	56,900
549005	Credit Card Process Fee	138,604	125,909	134,480	163,000	163,000
549010	Recording Fees	2,827	4,828	4,108	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	2,277	2,251	36,259	75,000	75,000
551000	Office Supplies	7,272	5,998	9,390	13,000	13,600
552000	Operating Supplies	210,785	321,247	404,266	664,135	497,682
552001	Uniforms	23,484	26,247	25,806	37,840	41,935
552002	Gas Oil & Lube	180,167	110,268	156,511	243,483	215,079
552003	Traffic Control Devices	-	-	-	5,000	5,000
552005	RO Chemicals	310,679	671,543	767,817	1,115,910	907,060
552006	RO Concentrate Treatment	613,540	802,882	[illegible]	424,793	424,793

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2026

FUND: 400 / Water System Fund

DEPT: Fund Summary Total

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
552007	RO Odor Control	232,412	394,874	206,183	234,047	223,592
552008	Nano Filtration Chemicals	460,711	651,716	750,624	1,174,323	892,472
552009	Nano Odor Control	156,598	228,060	183,555	401,400	235,326
552010	Nano Concentrate Treatm	9,453	34,957	21,126	31,384	6,277
552013	Lab Chemicals	71,830	84,461	87,366	101,300	101,300
554000	Books Dues Pubs Subscriptions	173,510	155,621	262,557	401,444	506,449
	Subtotal	**8,865,722**	**9,640,688**	**10,370,258**	**14,383,663**	**13,864,960**
559000	Depreciation	6,653,546	6,710,342	6,807,802	6,722,000	6,977,000
564000	Machinery & Equipment	90,045	243,507	755,768	559,000	649,500
	Subtotal	**6,743,591**	**6,953,849**	**7,563,570**	**7,281,000**	**7,626,500**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2026

FUND: 400 / Water System Fund

DEPT: Fund Summary Total

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
571000	Principal	2,293,500	2,305,000	1,627,500	1,627,500	1,617,000
572000	Interest	341,711	281,728	222,578	222,578	146,056
573000	Other Debt Service Costs	-	-	-	-	3,000
573001	Amortization	27,784	70,587	15,478	15,478	15,478
	Subtotal	**2,662,995**	**2,657,315**	**1,865,556**	**1,865,556**	**1,781,534**
599099	Cost Allocation Gen Fund	1,304,970	1,528,157	1,651,798	1,794,513	2,089,197
	Subtotal	**1,304,970**	**1,528,157**	**1,651,798**	**1,794,513**	**2,089,197**
595098	Reserve Equity	2,302,740	3,268,551	5,916,724	-	897,504
599001	Contingency	-	-	-	598,600	598,600
	Subtotal	**2,302,740**	**3,268,551**	**5,916,724**	**598,600**	**1,496,104**
	TOTAL	**27,885,448**	**30,599,410**	**33,990,615**	**33,179,423**	**34,575,655**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2026

FUND: **400 / Water System Fund**

DEPT: **40050033 / Admin**

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	171,142	129,912	196,457	200,445	210,967
512000	Regular Salaries	818,762	787,111	829,181	814,474	935,881
512001	Inflation Subsidy	-	43,740	-	-	-
514000	Overtime	7	286	2,562	9,840	13,930
514020	Comp Time Paid	442	1,214	3,861	-	-
	Subtotal	**990,352**	**962,263**	**1,032,061**	**1,024,759**	**1,160,778**
521000	FICA Taxes	71,903	67,874	75,663	99,714	109,881
522001	FRS	120,500	529,903	177,947	227,991	251,847
523000	Life & Health Insurance	162,654	174,023	195,059	267,077	338,520
524000	Workers Comp Insurance	145	(114)	459	3,263	3,041
526000	OPEB	-	(57,635)	-	34,200	34,200
529000	Compensated Absences	(1,930)	(30,366)	2,961	-	-
	Subtotal	**353,272**	**683,686**	**452,090**	**632,245**	**737,489**
531000	Professional Services	245,396	120,925	305,656	316,371	563,617
531003	Town Attorney	385	8,556	27,458	35,000	35,000
534000	Other Contractual Service	31,670	39,893	39,180	111,863	112,500
534014	Building Janitorial	-	-	-	-	13,008
540000	Travel & Per Diem	1,477	2,420	4,798	15,801	20,227
540001	Car Allowance	6,000	3,350	4,200	4,200	4,200
541000	Communication Services	6,976	7,781	7,476	12,340	9,816
542000	Postage & Freight	103,337	103,573	114,228	148,140	153,675
544000	Rentals & Leases	60,763	65,782	68,196	70,920	72,350
545000	Insurance	512,690	555,457	718,913	809,873	910,040
546000	Repairs & Maintenance	110,398	109,341	114,698	297,740	223,309
546001	Vehicle R&M	2,148	1,162	1,853	7,465	6,300
547000	Printing & Binding	3,030	-	6,003	8,400	9,400
548000	Promotional Activities	672	1,707	9,405	17,700	17,800
549000	Other Current Charges	1,965	2,278	4,836	6,900	6,900
549005	Credit Card Process Fee	138,604	125,909	134,480	163,000	163,000
549010	Recording Fees	2,827	4,828	4,108	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	2,277	2,251	36,259	75,000	75,000
551000	Office Supplies	3,386	2,740	2,942	5,500	6,100
552000	Operating Supplies	37,838	34,858	36,133	45,235	37,650
552001	Uniforms	2,168	2,838	2,229	5,030	6,830
552002	Gas Oil & Lube	4,053	3,729	4,259	5,825	6,014
554000	Books Dues Pubs Subscriptions	25,463	31,955	63,841	100,904	147,609
	Subtotal	**1,305,038**	**1,266,575**	**1,711,151**	**2,321,207**	**2,658,345**
564000	Machinery & Equipment	39,283	-	-	-	82,500
	Subtotal	**39,283**	**-**	**-**	**-**	**82,500**
	TOTAL	**2,687,945**	**2,912,524**	**3,195,302**	**3,978,211**	**4,639,112**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2026

FUND: **400 / Water System Fund**

DEPT: **40050133 / Plant**

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
512000	Regular Salaries	1,950,300	1,982,209	2,173,767	2,292,575	2,395,771
512001	Inflation Subsidy	-	81,200	-	-	-
514000	Overtime	53,305	69,581	62,621	121,117	140,874
514020	Comp Time Paid	12,425	12,839	5,655	-	-
514030	Holiday Additional Comp	24,393	25,422	27,370	42,983	46,140
	Subtotal	**2,040,423**	**2,171,251**	**2,269,412**	**2,456,675**	**2,582,785**
521000	FICA Taxes	151,658	159,884	169,219	182,640	192,512
522001	FRS	236,985	260,719	300,421	329,928	369,170
523000	Life & Health Insurance	378,998	380,125	426,026	489,140	504,814
524000	Workers Comp Insurance	27,594	36,375	36,633	38,310	33,985
529000	Compensated Absences	(734)	(8,681)	24,984	-	-
	Subtotal	**794,502**	**828,423**	**957,283**	**1,040,018**	**1,100,481**
531000	Professional Services	463,950	391,577	387,992	519,755	514,755
531007	Laboratory Testing Services	-	-	93,775	172,325	172,325
534000	Other Contractual Service	28,556	42,616	30,677	56,900	31,400
534014	Building Janitorial	-	-	-	-	35,500
540000	Travel & Per Diem	4,621	8,958	8,777	17,000	19,050
541000	Communication Services	21,624	24,517	31,049	44,600	40,800
542000	Postage & Freight	-	-	-	-	6,000
543000	Utility Services	2,383,309	2,647,145	2,447,220	3,028,882	2,981,904
544000	Rentals & Leases	11,669	2,159	6,520	14,500	19,500
546000	Repairs & Maintenance	1,335,147	1,001,634	1,259,705	1,389,519	1,582,393
546001	Vehicle R&M	11,051	5,546	24,837	37,000	39,500
546002	Wells R&M	165,431	149,555	115,748	282,500	272,500
546003	Grounds R&M	85,813	57,378	100,985	144,500	147,458
547000	Printing & Binding	369	258	1,719	3,000	3,000
548000	Promotional Activities	-	1,861	3,268	5,500	5,500
549000	Other Current Charges	27,073	22,866	21,624	33,000	27,000
551000	Office Supplies	2,526	1,286	5,000	6,000	6,000
552000	Operating Supplies	116,469	185,098	277,433	495,900	293,532
552001	Uniforms	12,839	14,128	14,169	22,100	22,100
552002	Gas Oil & Lube	92,089	19,238	82,478	120,574	118,873
552005	RO Chemicals	310,679	671,543	767,817	1,115,910	907,060
552006	RO Concentrate Treatmnt	613,540	802,882	392,810	424,793	424,793
552007	RO Odor Control	232,412	394,874	206,183	234,047	223,592
552008	Nano Filtration Chemicals	460,711	651,716	750,624	1,174,323	892,472
552009	Nano Odor Control	156,598	228,060	183,555	401,400	235,326
552010	Nano Concentrate Treatm	9,453	34,957	21,126	31,384	6,277
552013	Lab Chemicals	71,830	84,461	87,366	101,300	101,300
554000	Books Dues Pubs Subscriptions	134,614	113,335	164,071	268,100	336,600
	Subtotal	**6,752,372**	**7,557,649**	**7,486,529**	**10,144,812**	**9,466,510**
564000	Machinry, Eqpmt, Softwr	43,837	142,407	231,526	107,000	225,000
	Subtotal	**43,837**	**142,407**	**231,526**	**107,000**	**225,000**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2026

FUND: 400 / Water System Fund

DEPT: 40050133 / Plant

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
	TOTAL	9,631,134	10,699,730	10,944,750	13,748,505	13,374,776

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2026

FUND: **400 / Water System Fund**

DEPT: **40050233 / Water Field**

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
512000	Regular Salaries	1,036,937	1,073,303	1,162,467	1,208,508	1,245,699
512001	Inflation Subsidy	-	50,400	-	-	-
514000	Overtime	198,326	164,034	95,778	180,200	146,862
514020	Comp Time Paid	14,035	15,993	7,098	-	-
	Subtotal	**1,249,298**	**1,303,730**	**1,265,343**	**1,388,708**	**1,392,561**
521000	FICA Taxes	91,336	93,680	93,030	101,007	104,931
522001	FRS	145,670	162,565	173,591	189,288	194,886
523000	Life & Health Insurance	319,164	320,713	370,027	402,264	425,447
524000	Workers Comp Insurance	14,913	19,923	19,908	21,127	18,002
529000	Compensated Absences	6,499	4,616	(10,035)	-	-
	Subtotal	**577,583**	**601,496**	**646,519**	**713,686**	**743,266**
531000	Professional Services	3,368	3,699	10,172	18,406	15,500
534000	Other Contractual Service	146,735	126,509	190,552	650,025	400,425
534014	Building Janitorial	39,244	30,179	16,759	91,900	21,400
540000	Travel & Per Diem	487	1,031	479	8,190	8,190
541000	Communication Services	10,270	9,195	11,579	20,559	22,383
543000	Utility Services	12,807	12,009	11,685	20,040	21,020
544000	Rentals & Leases	95	-	7,500	7,500	7,500
546000	Repairs & Maintenance	358,728	379,903	658,346	734,550	865,750
546001	Vehicle R&M	19,727	33,713	56,100	41,500	41,500
546003	Grounds R&M	-	-	9,594	12,240	15,000
549000	Other Current Charges	53,078	10,051	(6,163)	23,000	23,000
551000	Office Supplies	1,360	1,972	1,448	1,500	1,500
552000	Operating Supplies	56,477	101,291	90,700	123,000	166,500
552001	Uniforms	8,477	9,281	9,408	10,710	13,005
552002	Gas Oil & Lube	84,025	87,300	69,773	117,084	90,192
552003	Traffic Control Devices	-	-	-	5,000	5,000
554000	Books Dues Pubs Subscriptions	13,433	10,331	34,645	32,440	22,240
	Subtotal	**808,312**	**816,464**	**1,172,578**	**1,917,644**	**1,740,105**
564000	Machinery & Equipment	6,925	101,100	524,242	452,000	342,000
	Subtotal	**6,925**	**101,100**	**524,242**	**452,000**	**342,000**
	TOTAL	**2,642,118**	**2,822,790**	**3,608,682**	**4,472,038**	**4,217,932**

TOWN OF JUPITER
STORMWATER UTILITY
SUMMARY OF OPERATING BUDGET
FISCAL YEAR 2026

	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
REVENUES			
Charges for services	$ 4,015,757	$ 4,282,851	$ 4,596,685
Interest & miscellaneous	133,312	54,825	47,000
Designated from retained earnings	-	468,203	508,708
TOTAL REVENUES	$ 4,149,069	$ 4,805,879	$ 5,152,393
EXPENSES			
Administration	$ 621,070	$ 882,263	$ 1,037,320
Field	1,645,081	2,052,804	2,188,469
Cost Allocation - General Fund	223,599	234,189	289,980
Depreciation	994,861	1,083,000	1,083,000
Debt service	453,622	453,623	453,624
Contingency	-	100,000	100,000
Designated to retained earnings	210,836	-	-
TOTAL EXPENSES	$ 4,149,069	$ 4,805,879	$ 5,152,393
FUNDS AVAILABLE FOR R&R (excluding retained earnings)			
Revenue	$ 4,149,069	$ 4,337,676	$ 4,643,685
Less: Expenses	(3,938,233)	(4,805,879)	(5,152,393)
Plus: Depreciation	994,861	1,083,000	1,083,000
Plus: OPEB	-	3,900	3,900
AVAILABLE FOR R&R	$ 1,205,696	$ 618,697	$ 578,192
(R&R target is $761k in FY2026)			
Notes:			
Capitalized Salaries	$ 94,770	$ 92,100	$ 99,400

TOWN OF JUPITER
BUDGET INFORMATION - REVENUES
FISCAL YEAR 2026

FUND: 410 / Stormwater Fund

DEPT: Revenue

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
34	**CHARGES FOR SERVICE**					
343900	CFS-Stormwater Utility Ch	3,476,456	3,718,330	3,973,045	4,250,636	4,561,410
343901	CFS-Rentals/Land Leases	22,918	24,390	26,248	27,365	32,275
349002	CFS-Plan Review Fees	3,128	5,332	16,464	4,850	3,000
	Subtotal	**3,502,502**	**3,748,052**	**4,015,757**	**4,282,851**	**4,596,685**
36	**MISCELLANEOUS**					
361101	Interest-Cash w/Broker	16,557	33,420	39,470	33,500	30,000
361102	Interest-SBA	3,571	20,796	25,215	21,000	17,000
361300	Interest-NCFVI	(85,597)	(21,163)	43,585	-	-
361400	Interest-Gain/Loss Sale Invest	(72)	-	-	-	-
369900	Other Miscellaneous Rev	-	12,021	1,945	-	-
369945	Oth Rev-Vehicle Fuel Reim	648	613	288	325	-
381140	Trnsfr Fr-JRE Non-Ad Valorem	-	-	22,810	-	-
	Subtotal	**(64,892)**	**45,686**	**133,312**	**54,825**	**47,000**
38	**NON-REVENUES**					
380000	Designated fr Fund Balance	-	-	-	468,203	508,708
	Subtotal	**-**	**-**	**-**	**468,203**	**508,708**
	TOTAL	**3,437,611**	**3,793,738**	**4,149,069**	**4,805,879**	**5,152,393**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2026

FUND: 410 / Stormwater Fund

DEPT: Fund Summary

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
512000	Regular Salaries	550,944	635,648	624,680	638,203	668,452
512001	Inflation Subsidy	-	25,200	-	-	-
514000	Overtime	6,021	17,791	12,019	15,463	28,867
514010	Comp Time Paid	2,775	2,707	-	-	-
514030	Holiday Additional Comp	-	510	772	-	2,007
	Subtotal	**559,741**	**681,856**	**637,471**	**653,666**	**699,326**
521000	FICA Taxes	41,223	49,757	47,576	54,600	59,640
522001	FRS	65,017	247,247	88,345	101,653	111,961
523000	Life & Health Insurance	116,050	134,858	172,021	222,929	185,361
524000	Workers Comp Insurance	5,674	8,656	8,073	9,272	8,365
526000	OPEB	-	821	-	3,900	3,900
529000	Compensated Absences	1,629	31,664	(22,552)	-	-
	Subtotal	**229,593**	**473,003**	**293,463**	**392,354**	**369,227**
531000	Professional Services	100,414	50,535	140,437	347,060	411,305
531003	Town Attorney	-	3,110	640	1,000	1,000
531007	Laboratory Testing Services	-	-	-	10,000	10,000
534000	Other Contractual Service	56,319	53,525	68,303	179,143	210,372
534014	Building Janitorial	-	-	-	-	8,100
540000	Travel & Per Diem	4,318	1,535	2,659	11,500	14,500
541000	Communication Services	4,696	6,057	6,574	10,136	10,136
542000	Postage & Freight	10,497	10,911	12,901	17,520	19,041
543000	Utility Services	29,300	40,671	35,543	45,500	60,500
544000	Rentals & Leases	6,061	6,506	6,745	9,385	9,556
545000	Insurance	11,926	13,424	16,001	19,739	22,870
546000	Repairs & Maintenance	338,389	227,896	643,647	761,686	781,324
546001	Vehicle R&M	3,264	4,745	13,791	12,300	12,300
546003	Grounds R&M	88,189	81,203	66,168	105,000	109,300
547000	Printing & Binding	-	-	-	500	500
548000	Promotional Activities	201	-	1,170	5,000	5,000
549000	Other Current Charges	1,581	1,655	1,001	9,450	9,450
549005	Credit Card Processing	14,784	13,430	14,396	18,000	18,630
549014	Doubtful Accounts	1,328	1,512	-	3,700	3,700
551000	Office Supplies	416	873	-	500	500
552000	Operating Supplies	11,642	34,115	49,202	66,380	85,880
552001	Uniforms	2,853	2,783	3,512	6,615	8,100
552002	Gas Oil & Lube	18,581	23,811	24,460	42,468	22,264
552003	Traffic Control Devices	-	2,895	-	7,500	7,500
554000	Books Dues Pubs Subscriptions	10,594	7,661	20,645	28,965	53,408
	Subtotal	**715,352**	**588,853**	**1,127,794**	**1,719,047**	**1,895,236**
559000	Depreciation	924,163	952,256	994,861	1,083,000	1,083,000
564000	Machinery & Equipment	-	-	207,423	170,000	262,000
	Subtotal	**924,163**	**952,256**	**1,202,284**	**1,253,000**	**1,345,000**
571000	Principal	337,530	345,293	353,234	361,359	369,671

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2026

FUND: 410 / Stormwater Fund

DEPT: Fund Summary

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
572000	Interest	116,093	108,330	100,388	92,264	83,953
	Subtotal	**453,623**	**453,623**	**453,622**	**453,623**	**453,624**
599099	Cost Allocation Gen Fund	181,439	198,205	223,599	234,189	289,980
	Subtotal	**181,439**	**198,205**	**223,599**	**234,189**	**289,980**
595098	Reserve Equity	373,699	445,942	210,836	-	-
599001	Contingency	-	-	-	100,000	100,000
	Subtotal	**373,699**	**445,942**	**210,836**	**100,000**	**100,000**
	TOTAL	**3,437,610**	**3,793,738**	**4,149,069**	**4,805,879**	**5,152,393**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2026

FUND: **410 / Stormwater Fund**

DEPT: **41050038 / Stormwater / Admin**

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
512000	Regular Salaries	191,161	283,868	229,675	206,231	226,687
512001	Inflation Subsidy	-	11,200	-	-	-
514000	Overtime	10	6,309	6,854	8,095	15,023
	Subtotal	**191,170**	**301,377**	**236,528**	**214,326**	**241,710**
521000	FICA Taxes	14,468	22,378	17,551	22,606	25,252
522001	FRS	25,238	201,543	34,055	41,768	47,809
523000	Life & Health Insurance	22,852	47,405	54,520	87,379	79,191
524000	Workers Comp Insurance	897	2,450	1,660	2,577	1,645
526000	OPEB	-	821	-	3,900	3,900
529000	Compensated Absences	(1,348)	18,547	(36,540)	-	-
	Subtotal	**62,108**	**293,144**	**71,246**	**158,230**	**157,797**
531000	Professional Services	90,187	46,381	136,521	341,060	355,305
531003	Town Attorney	-	3,110	640	1,000	1,000
534000	Other Contractual Service	31,969	33,264	33,227	38,643	68,372
534014	Building Janitorial	-	-	-	-	3,000
540000	Travel & Per Diem	2,723	1,408	1,440	3,500	6,500
541000	Communication Services	1,333	2,442	2,707	3,936	3,936
542000	Postage & Freight	10,497	10,911	12,901	17,520	19,041
544000	Rentals & Leases	6,010	6,506	6,745	6,985	7,156
545000	Insurance	11,926	13,424	16,001	19,739	22,870
546000	Repairs & Maintenance	7,449	9,004	12,164	15,435	21,770
546001	Vehicle R&M	151	1,084	1,635	1,300	1,300
547000	Printing & Binding	-	-	-	500	500
548000	Promotional Activities	201	-	1,170	5,000	5,000
549000	Other Current Charges	1,531	1,605	951	9,250	9,250
549005	Credit Card Processing	14,784	13,430	14,396	18,000	18,630
549014	Doubtful Accounts	1,328	1,512	-	3,700	3,700
551000	Office Supplies	416	873	-	500	500
552000	Operating Supplies	4,195	10,989	1,141	5,380	13,380
552001	Uniforms	304	258	335	3,150	4,050
552002	Gas Oil & Lube	1,510	3,080	767	3,399	1,900
554000	Books Dues Pubs Subscriptions	3,617	4,687	8,259	11,710	38,653
	Subtotal	**190,131**	**163,967**	**250,997**	**509,707**	**605,813**
564000	Machinery & Equipment	-	-	62,299	-	32,000
	Subtotal	**-**	**-**	**62,299**	**-**	**32,000**
	TOTAL	**443,410**	**758,488**	**621,070**	**882,263**	**1,037,320**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2026

FUND: **410 / Stormwater Fund**

DEPT: **41050238/Stormwater / Field**

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
512000	Regular Salaries	359,784	351,780	395,006	431,972	441,765
512001	Inflation Subsidy	-	14,000	-	-	-
514000	Overtime	6,011	11,482	5,165	7,368	13,844
514010	Comp Time Paid	2,775	2,707	-	-	-
514030	Holiday Additional Comp	-	510	772	-	2,007
	Subtotal	**368,570**	**380,479**	**400,943**	**439,340**	**457,616**
521000	FICA Taxes	26,754	27,379	30,026	31,994	34,388
522001	FRS	39,779	45,704	54,290	59,885	64,152
523000	Life & Health Insurance	93,197	87,453	117,501	135,550	106,170
524000	Workers Comp Insurance	4,777	6,206	6,413	6,695	6,720
529000	Compensated Absences	2,978	13,117	13,988	-	-
	Subtotal	**167,485**	**179,859**	**222,217**	**234,124**	**211,430**
531000	Professional Services	10,228	4,154	3,917	6,000	56,000
531007	Laboratory Testing Services	-	-	-	10,000	10,000
534000	Other Contractual Service	24,350	20,261	35,076	140,500	142,000
534014	Building Janitorial	-	-	-	-	5,100
540000	Travel & Per Diem	1,595	127	1,219	8,000	8,000
541000	Communication Services	3,363	3,615	3,867	6,200	6,200
543000	Utility Services	29,300	40,671	35,543	45,500	60,500
544000	Rentals & Leases	51	-	-	2,400	2,400
546000	Repairs & Maintenance	330,940	218,892	631,484	746,251	759,554
546001	Vehicle R&M	3,113	3,661	12,156	11,000	11,000
546003	Grounds R&M	88,189	81,203	66,168	105,000	109,300
549000	Other Current Charges	50	50	50	200	200
552000	Operating Supplies	7,447	23,126	48,060	61,000	72,500
552001	Uniforms	2,548	2,525	3,177	3,465	4,050
552002	Gas Oil & Lube	17,071	20,732	23,693	39,069	20,364
552003	Traffic Control Devices	-	2,895	-	7,500	7,500
554000	Books Dues Pubs Subscriptions	6,977	2,975	12,386	17,255	14,755
	Subtotal	**525,221**	**424,886**	**876,797**	**1,209,340**	**1,289,423**
564000	Machinery & Equipment	-	-	145,124	170,000	230,000
	Subtotal	**-**	**-**	**145,124**	**170,000**	**230,000**
	TOTAL	**1,061,277**	**985,224**	**1,645,081**	**2,052,804**	**2,188,469**

TOWN OF JUPITER
JUPITER RIVER ESTATES NON-ADVALOREM ASSESSMENT
FISCAL YEAR 2026

	Proposed FY 2026
REVENUES	
Non-Ad Valorem Assessment	$ 133,116
Interest & miscellaneous	67
Designated from retained earnings	-
TOTAL REVENUES	$ 133,183
EXPENSES	
R&M Canal Trimming	$ 132,818
Postage	5
Other Current Charges	360
Designated to retained earnings	-
TOTAL EXPENSES	$ 133,183

TOWN OF JUPITER
BUILDING ENTERPRISE FUND
SUMMARY OF DRAFT BUDGET
FISCAL YEAR 2025 - 2026

REVENUES:	Actual 2023 - 2024	Adopted 2024 - 2025	Proposed 2025 - 2026
Building permits	6,358,713	5,262,000	5,162,000
Interest on investments	702,882	518,000	485,000
Misc. Revenue	(31,733)	1,950	-
Designated from retained earnings	-	-	234,351
TOTAL REVENUES	7,029,862	5,781,950	5,881,351

EXPENSES:	Actual 2023 - 2024	Adopted 2024 - 2025	Proposed 2025 - 2026
Protective inspections	3,798,441	4,991,804	4,996,772
Cost Allocation - General Fund	671,610	745,146	849,579
Depreciation	36,540	45,000	35,000
TOTAL EXPENSES	4,851,858	5,781,950	5,881,351

TOWN OF JUPITER
BUDGET INFORMATION - REVENUES
FISCAL YEAR 2025 - 2026

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

A/C No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
32	**LICENSES & PERMITS**					
322000	Building Permits	6,421,013	5,213,541	6,347,222	5,250,000	5,150,000
322991	Bldg Permits-DCA	6,387	6,167	4,120	6,000	6,000
322992	Bldg Permits-DBPR	9,905	6,828	7,371	6,000	6,000
	Subtotal	**6,437,305**	**5,226,535**	**6,358,713**	**5,262,000**	**5,162,000**
36	**MISCELLANEOUS**					
361101	Interest-Cash w/Broker Invest	27,968	75,092	132,789	75,000	75,000
361102	Interest-SBA	67,015	390,267	473,209	390,000	360,000
361110	Interest-FLCLASS	8,452	52,863	63,482	53,000	50,000
361300	Interest-Net Ch Fair Value Inv	(103,151)	(1,291)	31,449	-	-
361400	Interest-Gain/Loss Sale Invest	(23)	-	1,953	-	-
364000	Disposition of Fixed Assets	-	(7,714)	(32,958)	-	-
369900	Other Miscellaneous Revenue	25	-	-	-	-
369945	Oth Rev-Vehicle Fuel Reimburse	650	650	1,225	1,950	-
	Subtotal	**936**	**509,868**	**671,149**	**519,950**	**485,000**
38	**NON-REVENUES**					
380000	Designated from retained earnings	-	-	-	-	234,351
	Subtotal	**-**	**-**	**-**	**-**	**234,351**
	TOTAL	**$6,438,241**	**$5,736,403**	**$7,029,862**	**$5,781,950**	**$5,881,351**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

FUND **450 / Building Enterprise**

AC/No.	Description	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	167,388	184,758	244,000	211,197	222,675
512000	Regular Salaries	1,525,691	1,695,324	1,743,861	1,884,811	1,975,931
514000	Overtime	4,373	2,345	588	13,100	14,600
	Subtotal	**1,698,039**	**1,957,886**	**1,990,587**	**2,109,108**	**2,213,206**
521000	FICA Taxes	125,569	141,638	145,632	151,216	159,146
522001	FRS	381,103	728,085	312,100	353,775	337,561
523000	Life & Health Insurance	385,139	439,282	488,292	582,194	540,320
524000	Workers Comp Insurance	8,620	8,500	7,895	8,244	12,601
526000	OPEB	(13,077)	(7,367)	-	25,800	25,800
	Subtotal	**870,520**	**1,348,377**	**940,365**	**1,121,229**	**1,075,428**
531000	Professional Services	19,835	30,761	30,254	81,497	93,100
531003	Town Attorney	2,778	2,090	2,760	10,000	10,000
534000	Other Contractual Service	657,080	611,836	459,147	977,168	1,057,168
540000	Travel & Per Diem	8,063	6,521	9,111	28,293	32,328
541000	Communication Services	9,904	10,969	11,991	16,480	19,320
544000	Rentals & Leases	5,210	4,360	4,090	5,148	5,148
545000	Insurance	24,691	27,127	38,827	48,781	51,114
546000	Repairs & Maintenance	66,551	36,361	41,254	190,638	42,100
546001	Vehicle R&M	2,825	5,205	3,444	10,450	10,450
547000	Printing & Binding	-	-	-	700	700
548000	Promotional Activities	225	60	566	700	700
549000	Other Current Charges	-	518	474	798	798
549005	Credit Card Process Fee	98,319	98,835	105,698	101,400	101,400
551000	Office Supplies	1,514	2,507	4,720	5,600	5,600
552000	Operating Supplies	27,774	42,970	68,835	91,586	48,380
552001	Uniforms	3,022	3,378	3,264	4,310	4,310
552002	Gas Oil & Lube	14,421	13,749	14,161	18,000	15,000
554000	Books Dues Pubs Etc	15,099	20,146	68,892	114,918	150,522
	Subtotal	**957,311**	**917,394**	**867,489**	**1,706,467**	**1,648,138**
559000	Depreciation	31,411	31,864	36,540	45,000	35,000
564000	Machinery & Equipment	-	-	-	55,000	60,000
572003	Interest on SBITAs	-	1,412	-	-	-
573003	Amortized SBITAs	-	27,081	-	-	-
	Subtotal	**31,411**	**60,357**	**36,540**	**100,000**	**95,000**
591310	Tfr To-Capital Improvement Fun	7,290,463	500,000	345,267	-	-
599099	Cost Allocation Gen Fund	484,120	599,802	671,610	745,146	849,579
	Subtotal	**7,774,583**	**1,099,802**	**1,016,877**	**745,146**	**849,579**
	TOTAL	**11,331,863**	**5,383,817**	**4,851,858**	**5,781,950**	**5,881,351**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
511000	Executive Salaries	167,388	184,758	244,000	211,197	222,675
512000	Regular Salaries	474,650	566,809	530,172	563,727	606,481
512001	Inflation Subsidy	-	24,500	-	-	-
514000	Overtime	849	-	-	2,500	2,500
	Subtotal	**642,886**	**776,068**	**774,172**	**777,424**	**831,656**
521000	FICA Taxes	47,586	55,211	55,937	54,967	58,868
522001	FRS	257,404	580,768	140,384	164,727	143,762
523000	Life & Health Insurance	122,176	142,695	140,059	155,180	184,724
524000	Workers Comp Insurance	3,921	3,956	3,672	3,835	6,369
526000	OPEB	(13,077)	(7,367)	-	25,800	25,800
529000	Compensated Adsences	(11,728)	11,477	(23,751)	-	-
	Subtotal	**406,282**	**786,739**	**316,302**	**404,509**	**419,523**
531000	Professional Services	19,835	30,761	30,254	81,497	93,100
531003	Town Attorney	2,778	2,090	2,760	10,000	10,000
534000	Other Contractual Service	-	1,095	43,622	2,500	2,500
540000	Travel & Per Diem	2,825	1,535	3,178	6,300	6,300
544000	Rentals & Leases	5,210	4,360	4,090	5,148	5,148
545000	Insurance	24,691	27,127	38,827	48,781	51,114
546000	Repairs & Maintenance	66,551	35,794	40,054	185,838	37,300
547000	Printing & Binding	-	-	-	700	700
549000	Other Current Charges	-	518	474	798	798
549005	Credit Card Process Fee	98,319	98,835	105,698	101,400	101,400
551000	Office Supplies	1,514	2,507	4,720	5,600	5,600
552000	Operating Supplies	18,165	37,457	63,606	52,096	30,380
552001	Uniforms	-	73	850	280	280
554000	Books Dues Pubs Etc	4,888	7,049	51,677	75,723	101,437
	Subtotal	**244,776**	**249,201**	**389,808**	**576,661**	**446,057**
559000	Depreciation	31,411	31,864	36,540	45,000	35,000
564000	Machinery & Equipment	-	-	-	55,000	60,000
572003	Interest on SBITAs	-	1,412	-	-	-
573003	Amortized SBITAs	-	27,081	-	-	-
	Subtotal	**31,411**	**60,357**	**36,540**	**100,000**	**95,000**
591310	Tfr To-Capital Improvement Fun	7,290,463	500,000	345,267	-	-
599099	Cost Allocation Gen Fund	484,120	599,802	671,610	745,146	849,579
	Subtotal	**7,774,583**	**1,099,802**	**1,016,877**	**745,146**	**849,579**
	TOTAL	**9,099,938**	**2,972,167**	**2,533,699**	**2,603,740**	**2,641,815**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

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

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
512000	Regular Salaries	370,327	376,237	341,801	389,118	410,201
512001	Inflation Subsidy	-	14,000	-	-	-
514000	Overtime	1,151	623	293	3,500	3,500
514020	Comp Time Paid	70	-	57	-	-
	Subtotal	**371,548**	**390,860**	**342,151**	**392,618**	**413,701**
521000	FICA Taxes	27,091	28,193	25,003	28,404	30,268
522001	FRS	40,762	46,701	46,120	53,517	58,032
523000	Life & Health Insurance	76,111	79,856	92,887	129,019	99,387
524000	Workers Comp Insurance	4,068	3,715	3,460	3,613	5,455
529000	Compensated Adsences	(2,477)	7,044	3,345	-	-
	Subtotal	**145,555**	**165,510**	**170,815**	**214,553**	**193,142**
534000	Other Contractual Service	613,516	538,185	375,955	770,000	847,000
540000	Travel & Per Diem	1,144	2,641	3,320	6,100	6,100
541000	Communication Services	9,904	10,969	11,991	16,480	19,320
546000	Repairs & Maintenance	-	567	1,200	4,800	4,800
546001	Vehicle R&M	2,825	5,205	3,444	10,450	10,450
552000	Operating Supplies	8,367	3,092	2,625	21,490	13,000
552001	Uniforms	2,741	2,794	1,224	2,840	2,840
552002	Gas Oil & Lube	14,421	13,749	14,161	18,000	15,000
554000	Books Dues Pubs Etc	5,263	3,786	4,688	19,924	27,084
	Subtotal	**658,180**	**580,989**	**418,608**	**870,084**	**945,594**
	TOTAL	**1,175,283**	**1,137,359**	**931,575**	**1,477,255**	**1,552,437**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

FUND **450 / Building Enterprise**
Dept/Div: **45040224 / Building Permitting**

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
512000	Regular Salaries	490,752	495,293	524,314	567,296	603,088
512001	Inflation Subsidy	-	28,000	-	-	-
514000	Overtime	2,240	1,348	15	5,100	5,100
514020	Comp Time Paid	516	559	2,081	-	-
	Subtotal	**493,509**	**525,201**	**526,411**	**572,396**	**608,188**
521000	FICA Taxes	36,325	38,172	38,310	40,261	43,022
522001	FRS	57,952	62,663	71,309	78,022	85,318
523000	Life & Health Insurance	131,397	155,701	193,718	240,452	200,276
524000	Workers Comp Insurance	414	519	480	499	486
529000	Compensated Adsences	(3,457)	12,165	3,116	-	-
	Subtotal	**222,632**	**269,221**	**306,933**	**359,234**	**329,102**
534000	Other Contractual Service	43,441	37,916	39,571	48,668	51,668
540000	Travel & Per Diem	974	756	1,510	7,425	10,950
548000	Promotional Activities	225	60	566	700	700
552000	Operating Supplies	991	864	912	1,000	2,000
552001	Uniforms	281	290	910	910	910
554000	Books Dues Pubs Etc	2,093	5,823	3,001	9,507	12,237
	Subtotal	**48,005**	**45,710**	**46,470**	**68,210**	**78,465**
	TOTAL	**764,145**	**840,131**	**879,814**	**999,840**	**1,015,755**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2025 - 2026

FUND **450 / Building Enterprise**
Dept/Div: **45040324 / Building Plan Review**

AC/No.	Description	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
512000	Regular Salaries	189,962	256,984	347,573	364,670	356,161
512001	Inflation Subsidy	-	8,400	-	-	-
514000	Overtime	133	374	279	2,000	3,500
	Subtotal	**190,096**	**265,758**	**347,852**	**366,670**	**359,661**
521000	FICA Taxes	14,567	20,062	26,381	27,584	26,988
522001	FRS	24,985	37,953	54,288	57,509	50,449
523000	Life & Health Insurance	55,455	61,029	61,628	57,543	55,933
524000	Workers Comp Insurance	216	310	283	297	291
529000	Compensated Adsences	829	7,553	3,736	-	-
	Subtotal	**96,052**	**126,907**	**146,315**	**142,933**	**133,661**
534000	Other Contractual Service	124	34,640	-	156,000	156,000
540000	Travel & Per Diem	3,120	1,589	1,103	8,468	8,978
552000	Operating Supplies	251	1,557	1,692	17,000	3,000
552001	Uniforms	-	220	280	280	280
554000	Books Dues Pubs Etc	2,855	3,489	9,527	9,764	9,764
	Subtotal	**6,351**	**41,495**	**12,602**	**191,512**	**178,022**
	TOTAL	**292,498**	**434,161**	**506,770**	**701,115**	**671,344**

TOWN OF JUPITER
INSURANCE FUND
FISCAL YEAR 2025-2026

	Adopted Budget 2024-2025	Proposed Budget 2025-2026
EST. BEGINNING FUND BALANCE	9,871,065	10,000,000
OPERATING REVENUES		
GF - EMPR CONTRIBUTIONS	5,969,366	6,154,254
G F- EE CONTRIBUTIONS	734,012	754,782
FIRE FUND - EMPR CONTRIBUTIONS	207,464	1,980,326
FIRE FUND - EE CONTRIBUTIONS	23,513	238,184
WATER FUND - EMPR CONTRIBUTIONS	1,158,371	1,268,636
WATER FUND - EE CONTRIBUTIONS	138,415	148,798
SW FUND - EMPR CONTRIBUTIONS	222,905	185,333
SW FUND - EE CONTRIBUTIONS	32,321	22,370
BLDG FUND - EMPR CONTRIBUTIONS	582,148	540,257
BLDG FUND - EE CONTRIBUTIONS	71,903	65,079
RETIREE CONTRIBUTIONS**	226,312	195,167
TOTAL REVENUE	**9,366,728**	**11,553,187**
EXPENDITURES		
CONTRACTUAL SERVICES	417,795	458,077
DENTAL INSURNACE	323,111	404,711
VISION INSURANCE	29,888	30,850
STOP LOSS PREMIUMS	708,765	862,008
HEALTH INSURNACE CLAIMS	5,610,556	5,822,575
OPT OUT	95,400	84,600
H.S.A. CONTRIBUTIONS	870,700	982,333
LIFE, AD&D, LTD, EAP	279,764	302,697
RESERVE EQUITY	1,030,749	2,605,336
TOTAL EXPENDITURES	**9,366,728**	**11,553,187**

Town of Jupiter Salary Table
Effective January 1st, 2026

PG 26-1	
PG 26-2	
	Administrative Specialist I
	Recreation Assistant
	Service Worker
PG 26-3	
	Building Support Specialist I
	Customer Service Representative
	Senior Service Worker
	Utility Field Representative
	Utility Worker I
	Water Plant Operator Trainee
PG 26-4	
	Automotive Technician I
	Records Specialist
	Recreation Specialist
PG 26-5	
	Accounting Specialist
	Building Inspector Trainee
	Civilian Investigative Specialist
	Community Service Officer
	Customer Service Representative, Senior
	Fleet Coordinator
	Service Worker Technician
	Utility Worker II
	Water Plant Operator C
PG 26-6	
	Administrative Specialist III
	Building Support Specialist II
	Firefighter/ EMT Trainee
	Laboratory Technician
	Police Officer Trainee (Non-FRS)
	Water Plant Operator B
	Water Plant Operator C - Lab/Maint
	Utilities Maintenance Technician
PG 26-7	
	Code Compliance Officer
	Graphic Designer
	HVAC Technician
	Planning & Zoning Specialist
	Utilities Maintainence Technician
PG 26-8	
	Accountant I
	Automotive Technician II
	Human Resources Technician
	Journeyman Electrician
	Property and Digital Evidence Technician
	Records Coordinator
	Recreation Coordinator
	Utility Customer Service Coordinator
	Utility Field Operations Coordinator
	Water Plant Operator A
	Water Plant Operator B - Lab/Maint
PG 26-9	
	Billing Analyst
	Crime Analyst
	Crime Scene Investigator
	Executive Assistant
	Logistics Technician
	Master Electrician
	Process Controls Technician
	Purchasing Specialist/Quartermaster
	Service Desk Specialist
	Utilities Asset Mgmt & Purchasing Specialist
	Utilities Electrician
	Master HVAC Technician
	Water Plant Operator A - Lab/Maint
PG 26-10	
	Engineering Inspector
	GIS/CAD Technician
	Landscape Coordinator
	Natural Resources Coordinator
	Records Manager
	Utility Engineering Technician
	Billing and Meter Operations Supervisor
	Utilities Maintenance Mechanic
PG 26-11	
	Accountant
	GIS Specialist
	Neighborhood Services Coordinator
	Planner
	SCADA Systems Analyst
	Senior Crime Analyst
	Senior Executive Assistant
	Service Worker Supervisor
	Systems Support Specialist
PG 26-12	
	Building Inspector
	Deputy Town Clerk
	Fire Inspector I
	Human Resources Generalist
	Office Manager
	Police Records Manager
	Special Projects Coordinator
	Water Plant Maintenance Supervisor
	Utility Field Operations Supervisor
PG 26-13	
	Communications Project Coordinator
	Payroll Specialist
	Utilities Electrical and Controls Supervisor
PG 26-14	
	Accreditation Manager
	Building Operations Administrator
	Building Revenue & Budget Administrator
	Business Systems Analyst
	Construction Service Coordinator
	Customer Service & Billing Manager
	Network Specialist
	Plans Examiner
PG 26-15	
	Accountant, Senior
	Chief Water Plant Operator
	Code Compliance Supervisor
	Digital Content Coordinator
	Financial Services Specialist
	Fleet Operations Supervisor
	Senior Planner
	Senior SCADA Systems Analyst
	Senior Payroll & Accounting Specialist
	Sustainability Coordinator
	Web & Multi-Media Specialist
PG 26-16	
	Accounts Payable & Payroll Coordinator
	Fire Inspector II
	Laboratory Manager
	Recreation Supervisor
	Senior Human Resources Generalist
PG 26-17	
	Engineer
PG 26-18	
	Utilities Business Administrator
	Business Systems Analyst, Senior
	Natural Resources Supervisor
	Network Administrator
	Operations Technology Manager
	Principal Planner
	Senior Special Projects Coordinator
	Service Desk Supervisor
	Project Manager
PG 26-19	
	Chief Building Inspector
	Chief Plans Examiner
	GIS Manager
	Superintendent, Parks
	Utilities Compliance & Operations Manager
PG 26-20	
	Neighborhood Services Manager
PG 26-21	
	Engineer, Senior
PG 26-22	
	Public Works Manager
	Utility Services Manager
PG 26-23	
	Data Analyst and Accrediation Manager
	Planning & Administrative Services Manager
	Procurement Manager
	Public Works Superintendent
	Utility Services Manager
PG 26-24	
	Deputy Building Official
PG 26-25	
PG 26-26	
	Traffic Engineer
PG 26-27	
	Assistant Director, Planning & Zoning
	Risk Manager
PG 26-28	
	Assistant Director, Finance
	Director, Community Relations
	Town Clerk
	Town Engineer
PG 26-29	
PG 26-30	
	Assistant Director, Utilities
PG 26-31	
	Building Official
PG 26-32	
PG 26-33	
PG 26-34	
	Director, Information Systems
PG 26-35	
	Director, Parks & Recreation
PG 26-36	
	Director, Engineering & Public Works
	Director, Planning & Zoning
	Director, Human Resources
PG 26-37	
	Director, Finance
	Director, Utilities
	Senior Director, Community Development
	Senior Director, Community Services
	Senior Director, Strategic Initiatives

Town of Jupiter Pay Ranges Effective January 1, 2026			
Paygrade	Starting Salary	Midpoint	Ending Salary
Pay Grade 26-1	$38,794.70	$51,403.43	$ 64,012.16
Pay Grade 26-2	$41,509.41	$55,000.42	$ 68,491.42
Pay Grade 26-3	$44,415.61	$58,850.59	$ 73,285.57
Pay Grade 26-4	$47,079.72	$62,381.18	$ 77,682.63
Pay Grade 26-5	$49,904.03	$66,122.74	$ 82,341.46
Pay Grade 26-6	$52,899.35	$70,091.46	$ 87,283.57
Pay Grade 26-7	$55,544.20	$73,595.98	$ 91,647.75
Pay Grade 26-8	$58,321.53	$77,276.12	$ 96,230.70
Pay Grade 26-9	$61,236.16	$81,138.73	$ 101,041.29
Pay Grade 26-10	$64,297.73	$85,194.94	$ 106,092.15
Pay Grade 26-11	$66,870.31	$88,603.25	$ 110,336.19
Pay Grade 26-12	$69,545.27	$92,147.48	$ 114,749.69
Pay Grade 26-13	$72,327.42	$95,833.83	$ 119,340.24
Pay Grade 26-14	$74,857.85	$99,186.28	$ 123,514.72
Pay Grade 26-15	$77,477.40	$102,657.92	$ 127,838.43
Pay Grade 26-16	$80,189.69	$106,251.16	$ 132,312.63
Pay Grade 26-17	$82,997.13	$109,971.02	$ 136,944.91
Pay Grade 26-18	$85,899.72	$113,817.49	$ 141,735.26
Pay Grade 26-19	$88,907.09	$117,802.35	$ 146,697.60
Pay Grade 26-20	$92,019.24	$121,926.22	$ 151,833.19
Pay Grade 26-21	$95,239.79	$126,192.81	$ 157,145.83
Pay Grade 26-22	$98,572.34	$130,608.99	$ 162,645.63
Pay Grade 26-23	$102,022.93	$135,180.29	$ 168,337.66
Pay Grade 26-24	$105,593.96	$139,912.35	$ 174,230.75
Pay Grade 26-25	$108,232.78	$143,408.80	$ 178,584.81
Pay Grade 26-26	$110,939.05	$146,994.61	$ 183,050.16
Pay Grade 26-27	$113,712.77	$150,669.78	$ 187,626.79
Pay Grade 26-28	$116,555.14	$154,436.19	$ 192,317.24
Pay Grade 26-29	$119,469.77	$158,297.53	$ 197,125.30
Pay Grade 26-30	$122,456.66	$162,255.08	$ 202,053.49
Pay Grade 26-31	$125,518.23	$166,311.29	$ 207,104.36
Pay Grade 26-32	$128,655.67	$170,468.68	$ 212,281.68
Pay Grade 26-33	$131,871.40	$174,729.70	$ 217,588.00
Pay Grade 26-34	$135,169.03	$179,099.33	$ 223,029.63
Pay Grade 26-35	$138,548.56	$183,576.93	$ 228,605.30
Pay Grade 26-36	$142,012.39	$188,166.87	$ 234,321.35
Pay Grade 26-37	$145,561.74	$192,869.76	$ 240,177.77
Pay Grade - Assistant Town Manager	$156,847.38	$214,293.25	$ 271,739.11

Police Department Command Staff as of January 1, 2026			
Position	**Starting Salary**	**Midpoint**	**Ending Salary**
Police Captain	$ 159,341.19	$ 175,872.85	$ 192,404.50
Police Major	$ 173,947.47	$ 196,421.22	$ 218,894.97
Deputy Police Chief	$ 197,548.55	$ 222,861.23	$ 248,173.91
Police Chief	$ 202,338.03	$ 230,121.88	$ 257,905.72

Fire Department Command Staff as of January 1, 2026			
Position	Starting Salary	Midpoint	Ending Salary
Fire Chief	$ 200,655.00	$ 215,704.13	$ 230,753.25
Deputy Fire Chief	$ 173,092.50	$ 186,074.44	$ 199,056.38
Division Chief	$ 138,548.56	$ 148,939.70	$ 159,330.84

Camp Counselors as of March 1st, 2025	
	Starting Salary
Youth Camp Counselor - Highschool graduate with experience	$ 16.50
Youth Camp Counselor - College student with experience	$ 16.50
Associates Degree with Experience	$ 17.50
Bachelor's Degree with Experience	$ 18.50
Alternate Lead Counselor without Bachelor's Degree	$ 19.50
Alternate Lead Counselor with Bachelor's Degree	$ 20.50
Certified Teacher/Lead Counselor without Bachelor's Degree	$ 21.50
Certified Teacher/Lead Counselor with Bachelor's Degree	$ 22.50
Camp Coordinator	$ 23.50

2025/2026
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 2024 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

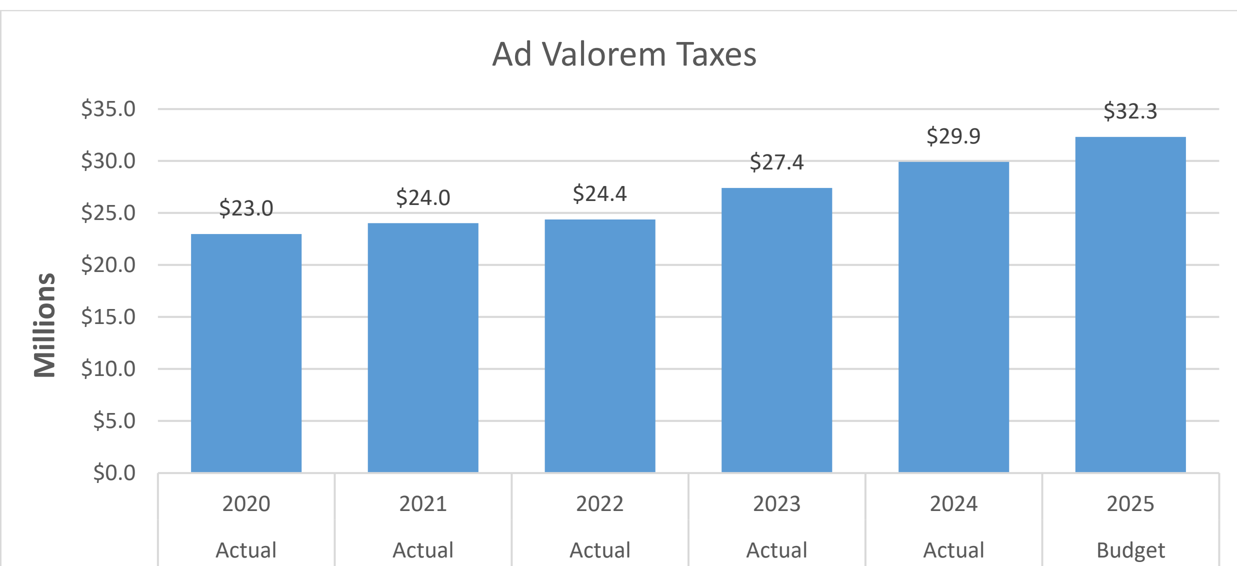
Budgets are based on July 1 estimates of the Town's total taxable assessed value of property. Ad Valorem Taxes are the largest single revenue source to the General Fund.

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.



6¢ 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.

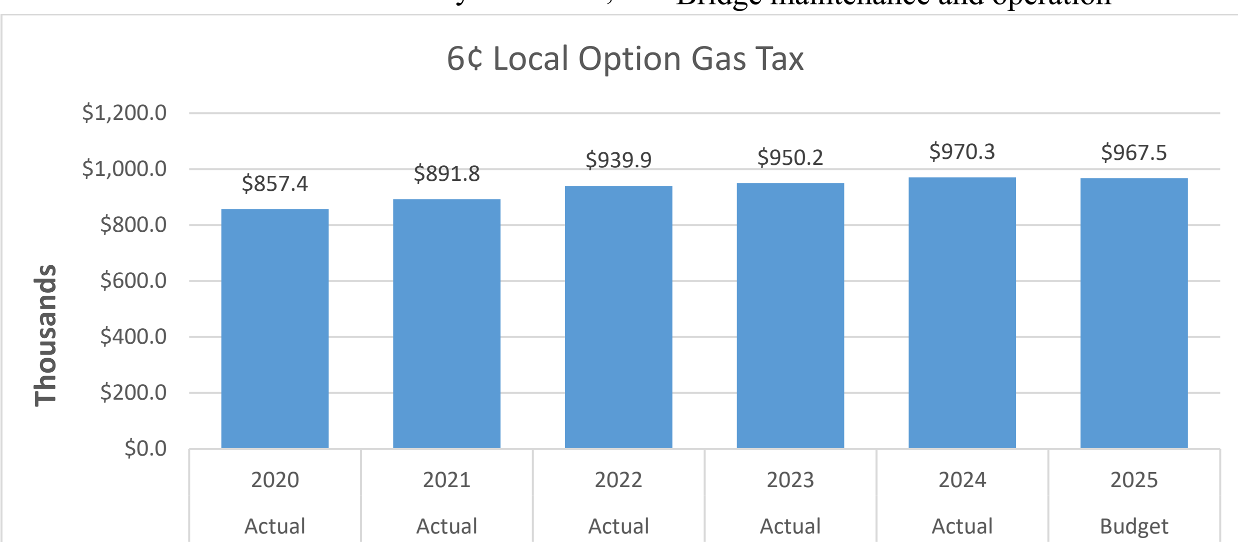
Current Rate or Formula

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



5¢ 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

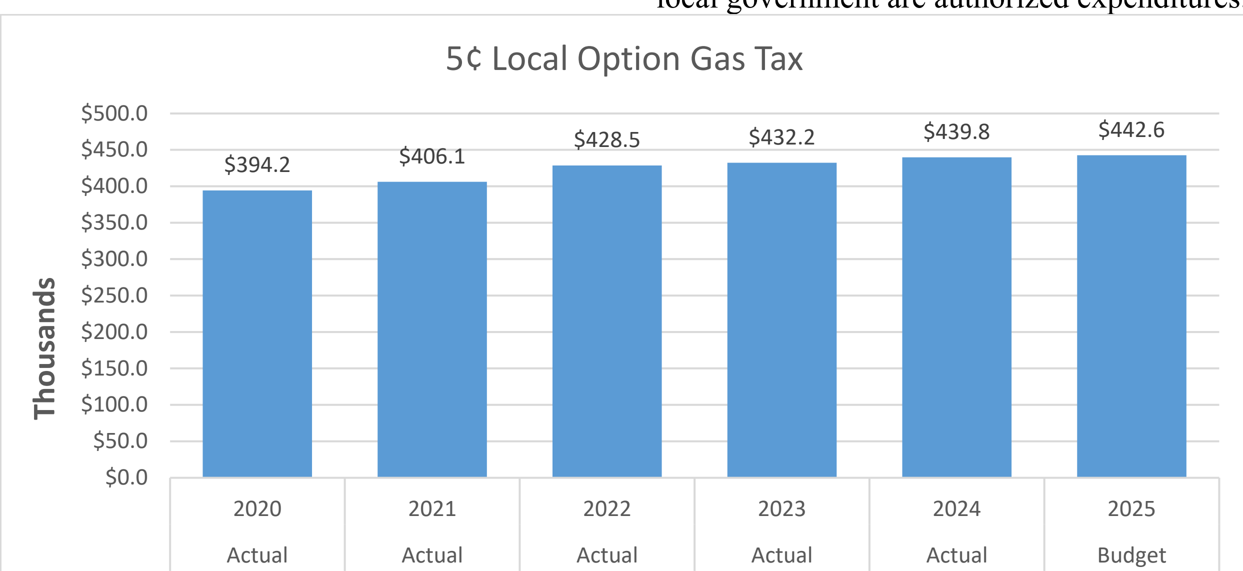
Section 336.025(1) (b), Florida Statutes, allows a local option gas tax (at a rate of one through five cents) upon every gallon of motor fuel sold in a county and taxed under the provisions of Part I of Chapter 206, Florida Statutes. The tax shall be levied by an ordinance adopted by a majority plus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

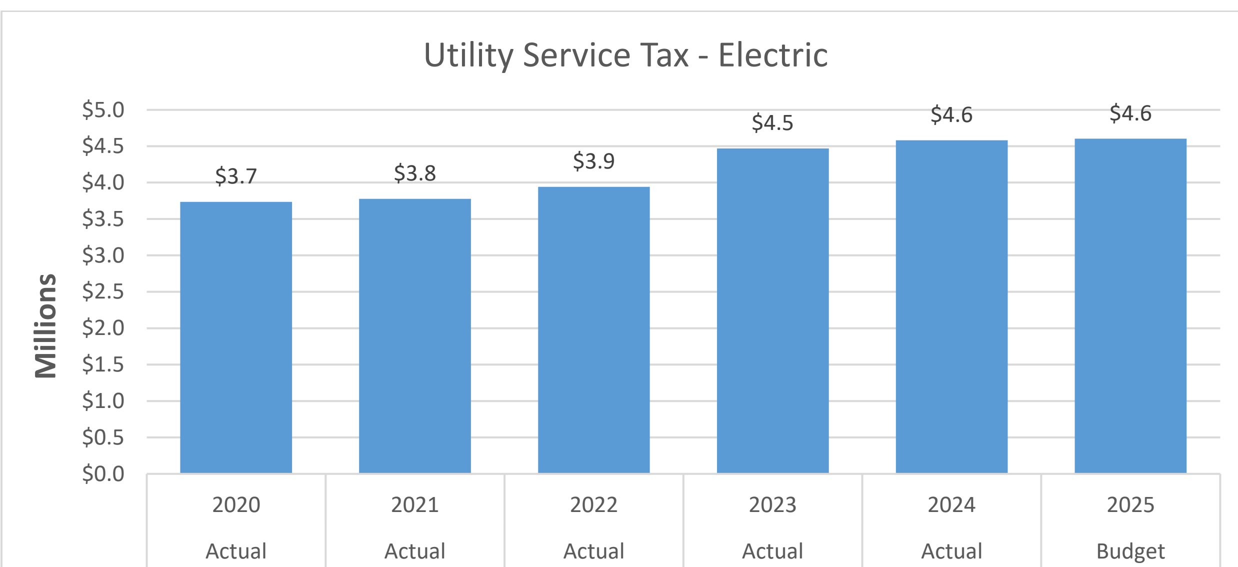
6% on Florida Power and Light Usage.

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

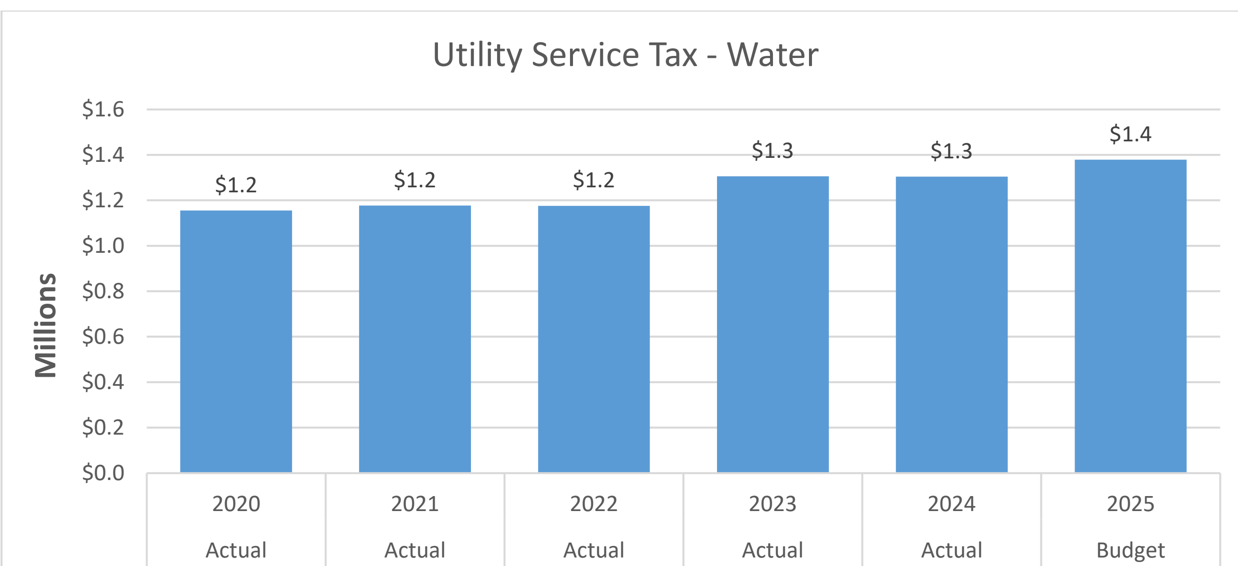
6% on Water Usage.

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.

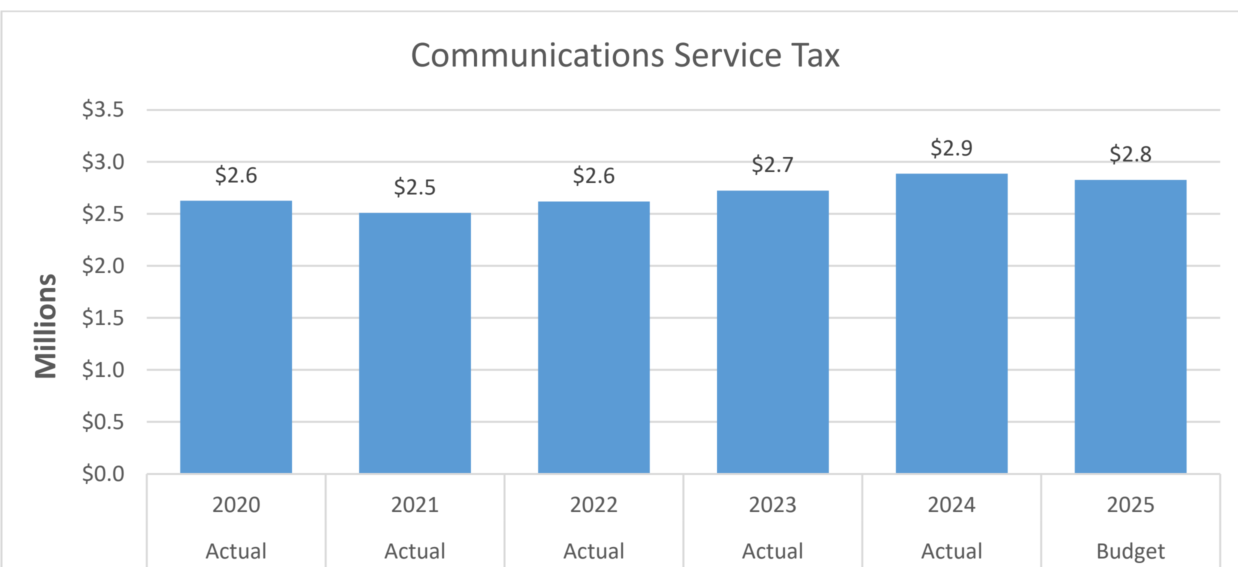
(b) This upward adjustment shall be applied to the same communications services subject to the local communications services tax Described in F.S. § 202.20(1) (a) and (1) (b).

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

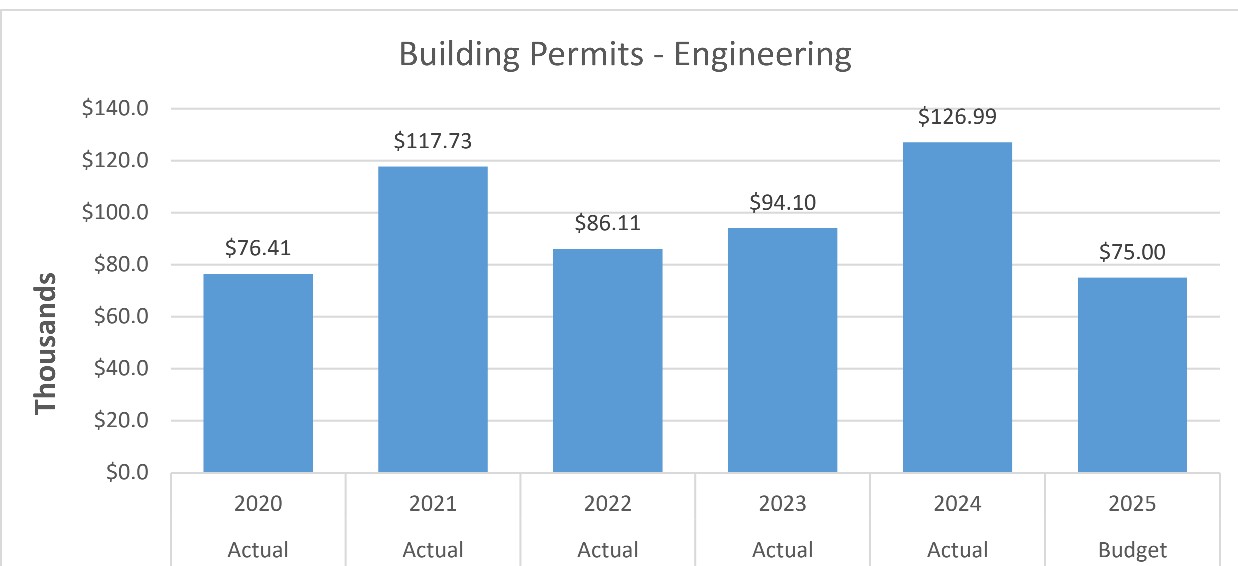
Home Rule – Regulatory Fees
Town Ordinance 22-09

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

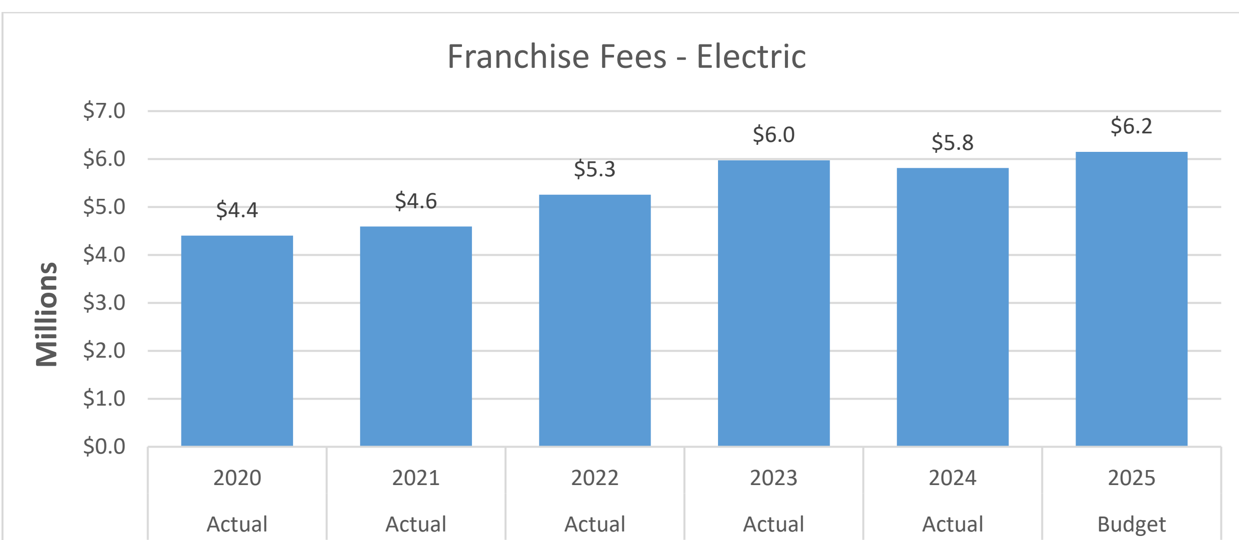
Home Rule – Proprietary Fees
Town Ordinance 38-07

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

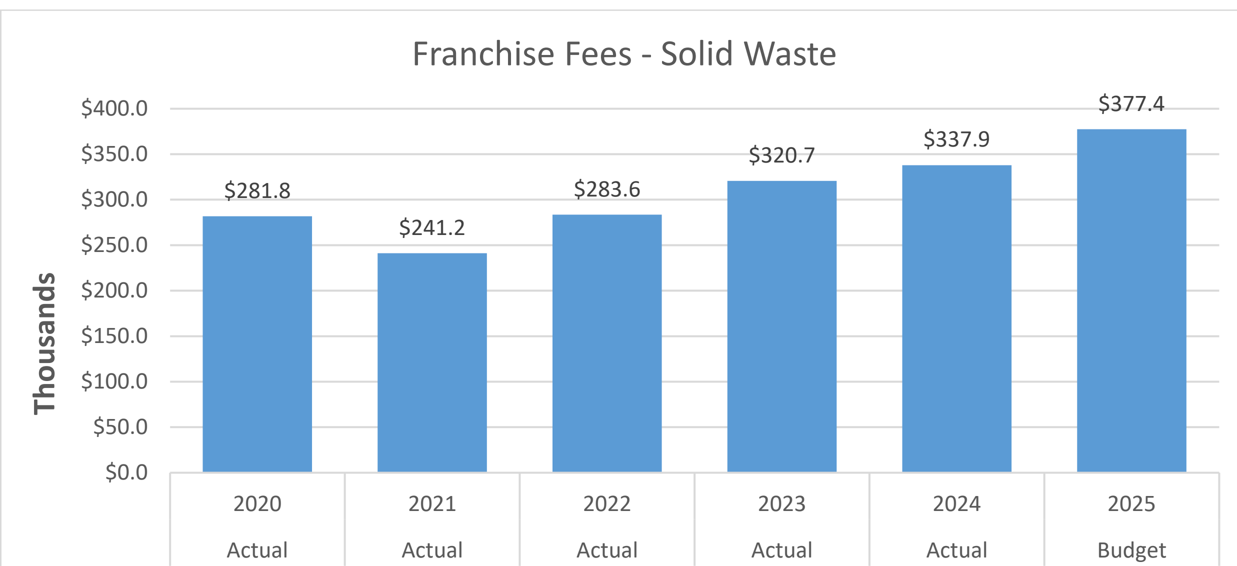
Home Rule Authority – Proprietary Fees
Franchise Agreement between the Town and Waste Management as approved by the Town Council on 7/19/2022 by Ordinance 7-22

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

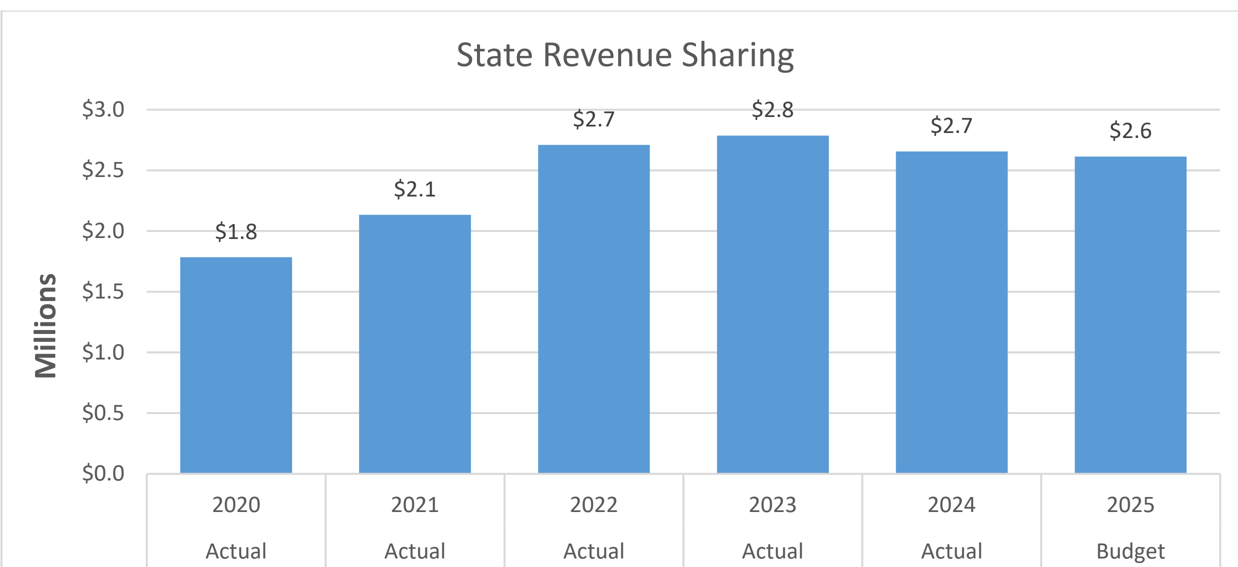
Florida Statute Chapters 206, 212, 218
Florida Statute § 218.62
Florida Revenue Sharing Act of 1972

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

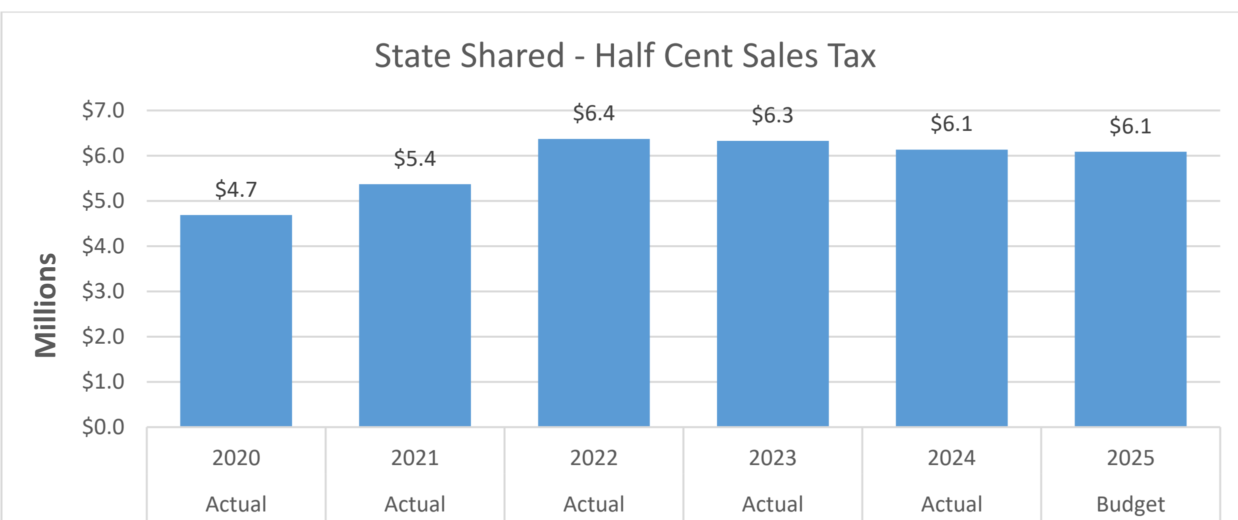
Florida Statute § 202.18(2), 12.20(60) and 218.60-67

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

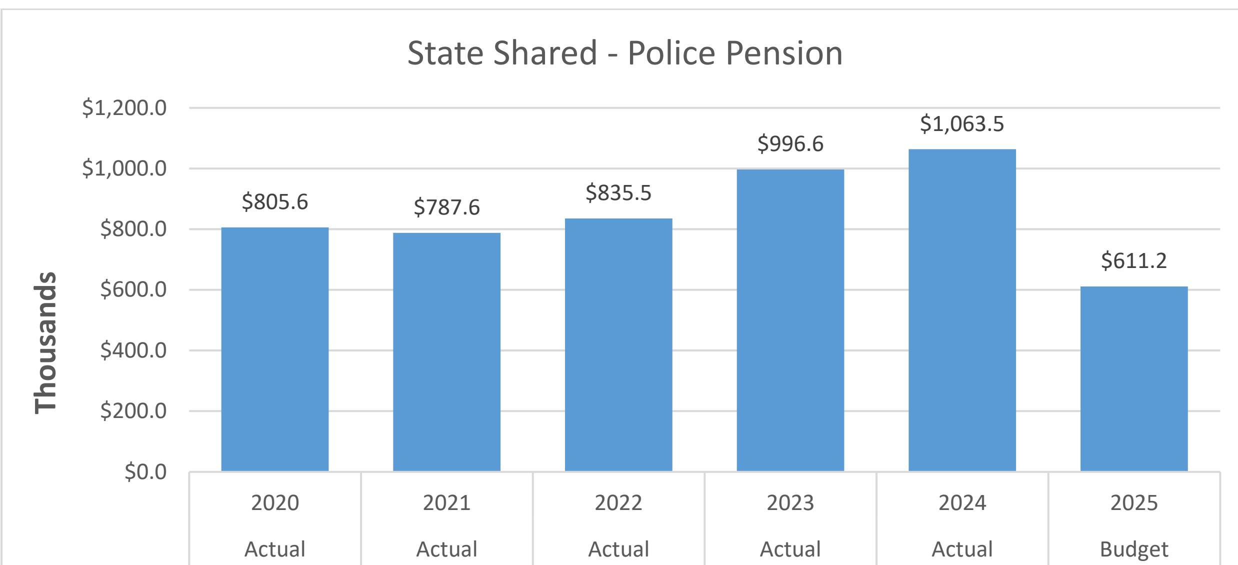
These funds are a pass-through and constitutes the revenue collected from excise taxes on casualty insurance premiums (amounting to .85 percent of the gross amount of receipts of premiums from policy holders) as outlined in Chapter 185, Florida Statutes and adopted locally by Ordinance 62-88. Funds received 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

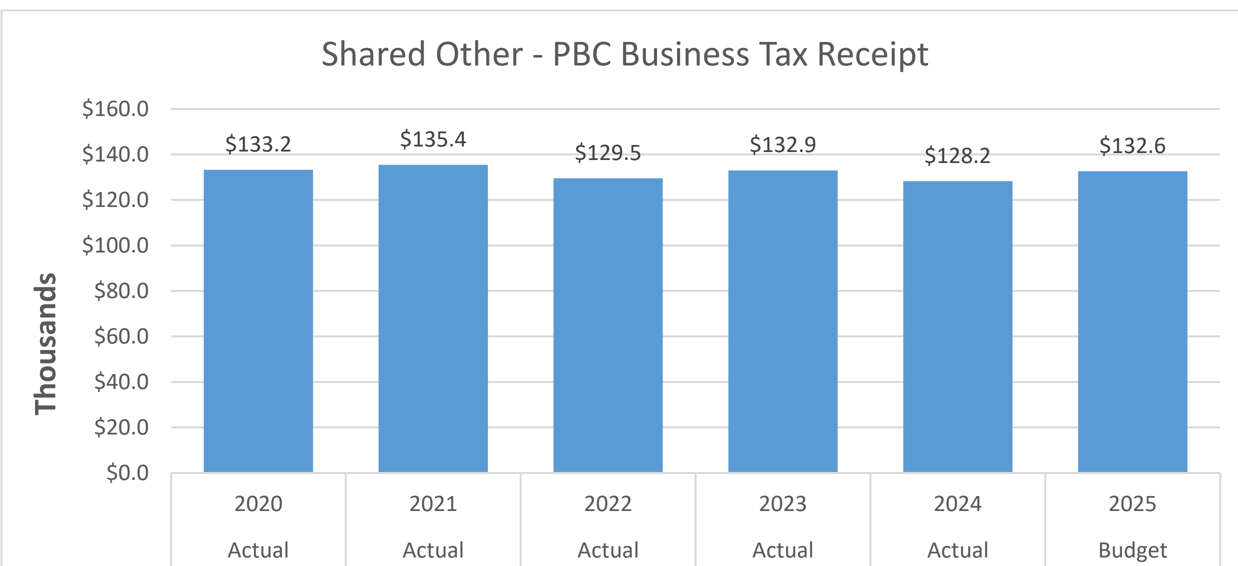
An increase in the number of businesses or the population in the Town will increase the amount of revenue received from Palm Beach County.

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

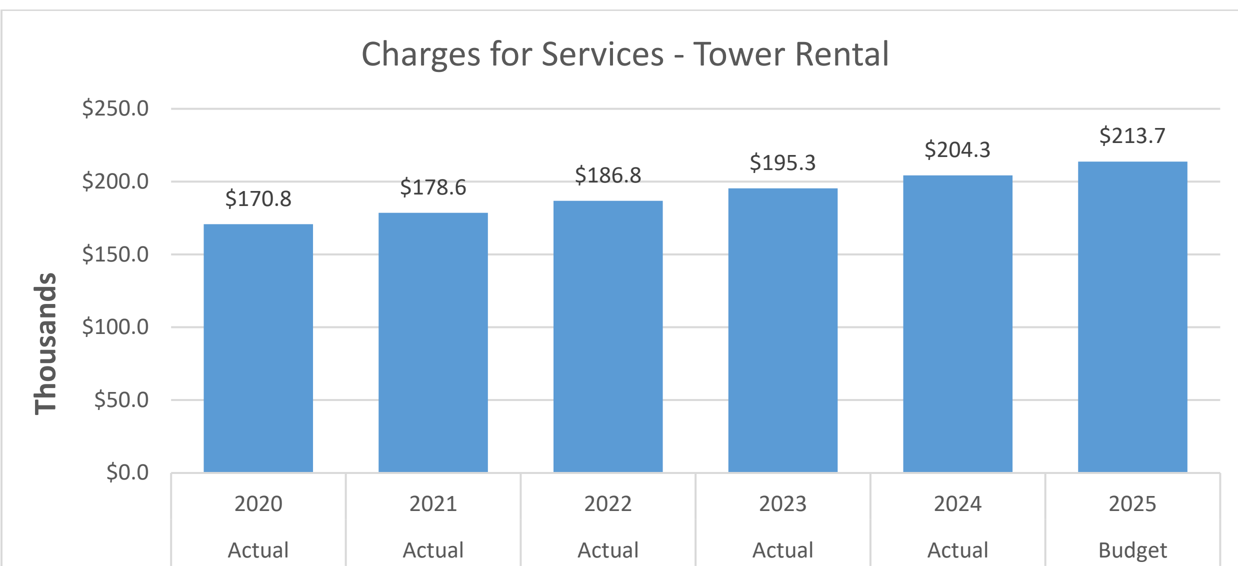
Currently the Town has three active leases with minimum annually increases ranging from 3% to 5% depending on space needs and equipment location on Tower.

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

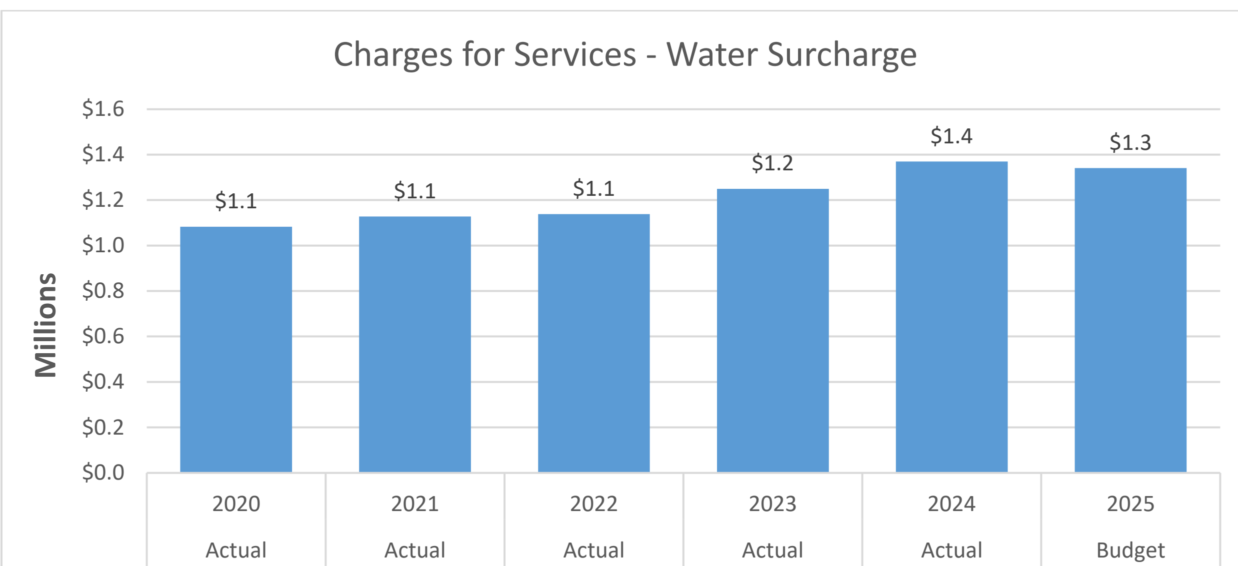
25% rate surcharge

Exemptions

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

Authorized Uses

General Fund revenue, unrestricted.



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

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

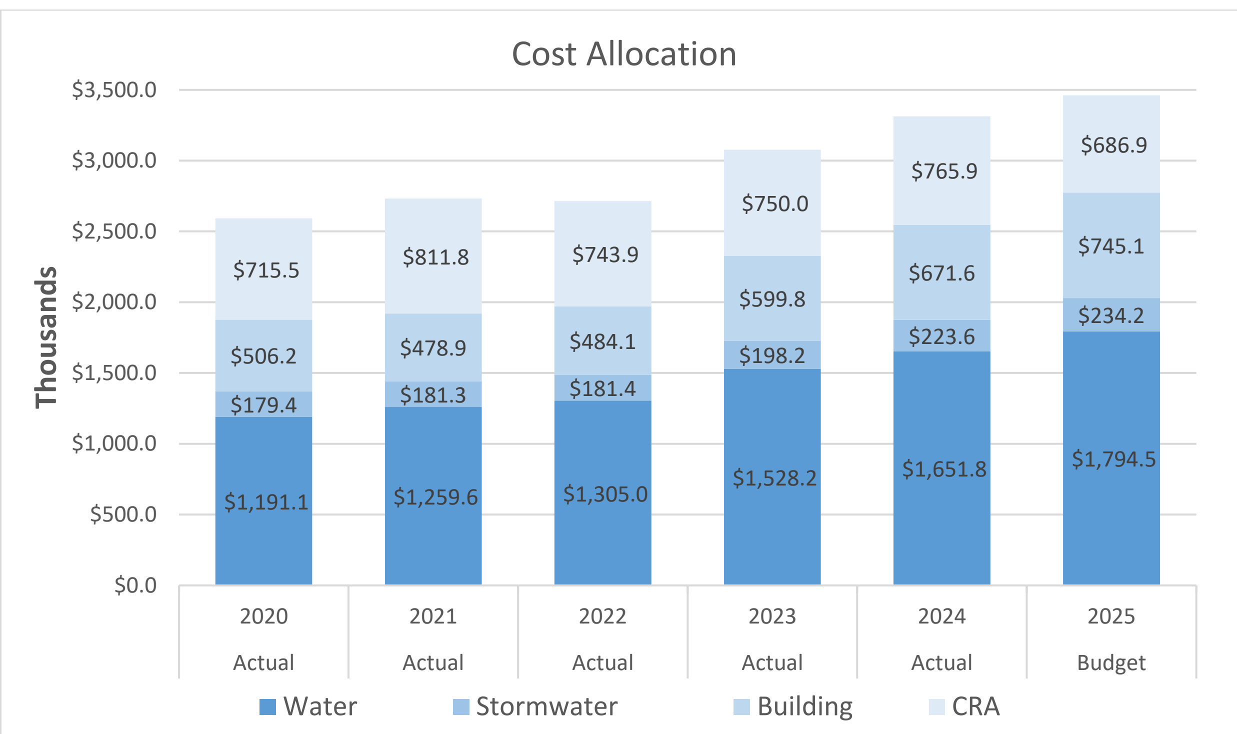
Based on historical data formula and projected cost

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.

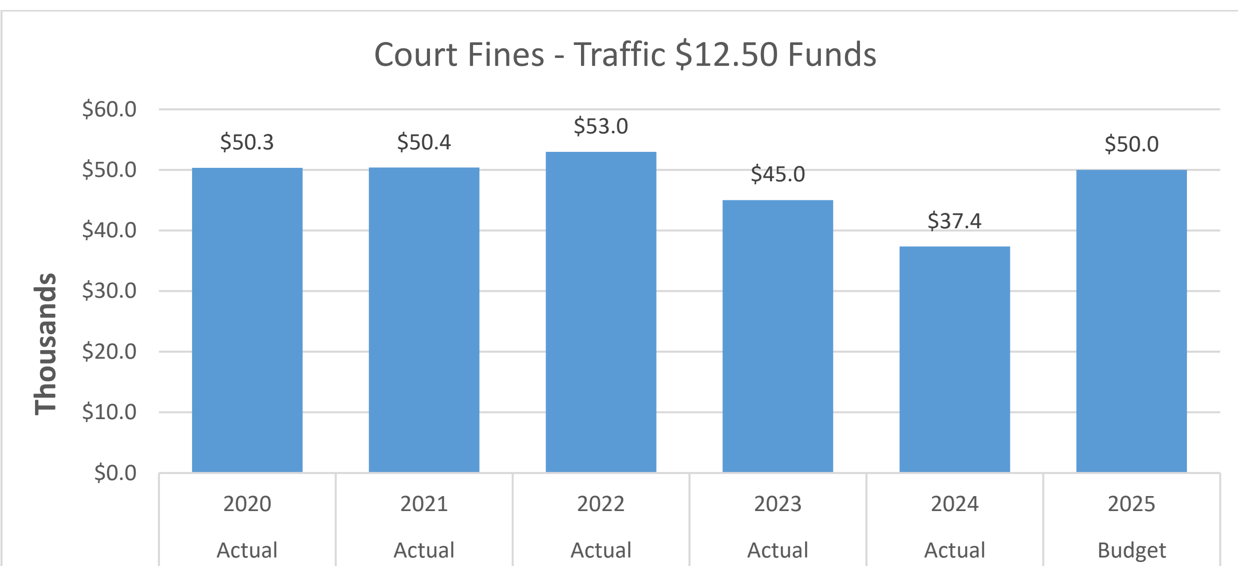
On February 5, 2002 the Palm Beach County Board of County Commissioners adopted Resolution No. 2002-0192 which allocated the $12.50 funds generated by the municipal law enforcement officers of municipalities in order to encourage the interoperability of municipal communications systems with the countywide 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.

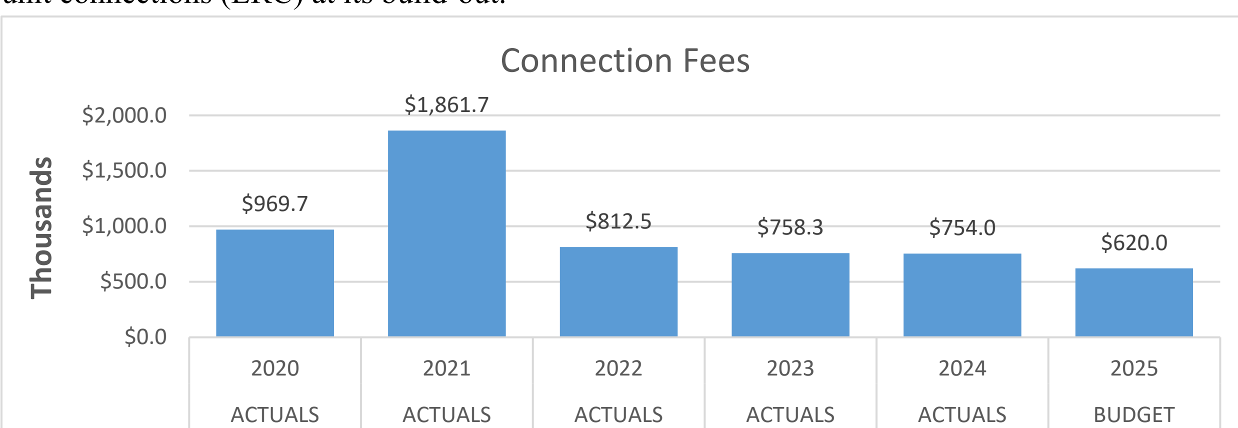
Off-site line fees pay the proportionate share of water storage, pumping and master transmission line facilities built or to be built to provide water service to a developer's property. Service to each property is dependent upon the provision of master-planned water transmission lines, greater than 12 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.

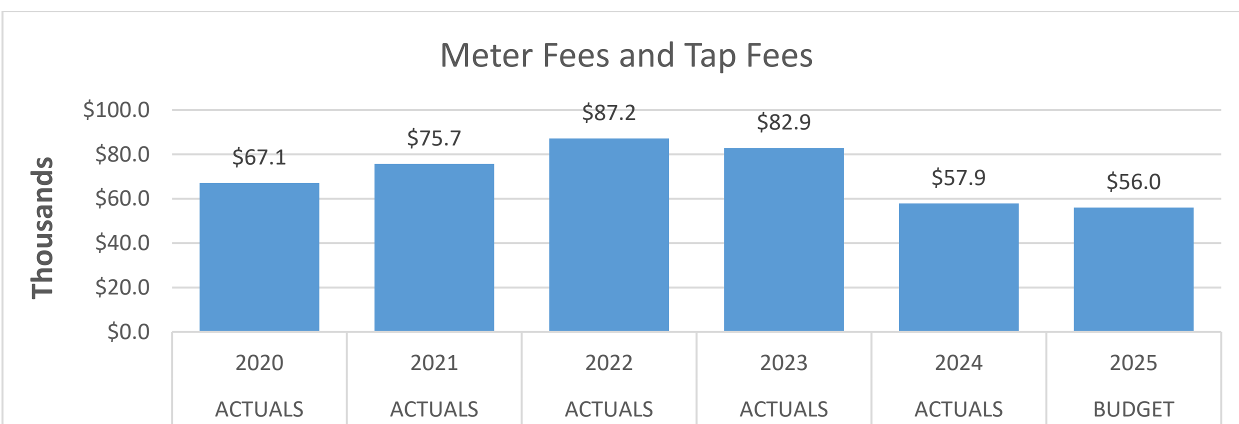
Tap fees are charged by the Town to developers for the cost of piercing the Town water distribution system line to allow water to then flow through the meter, providing water service to the property.

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.

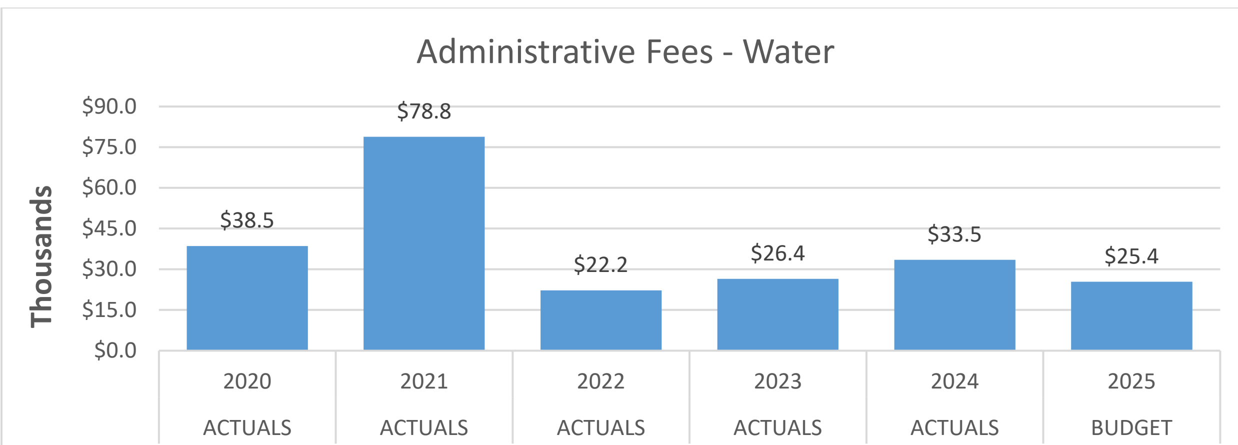
The administrative fees for the Water System are calculated at 4% of the total connection fees.

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.

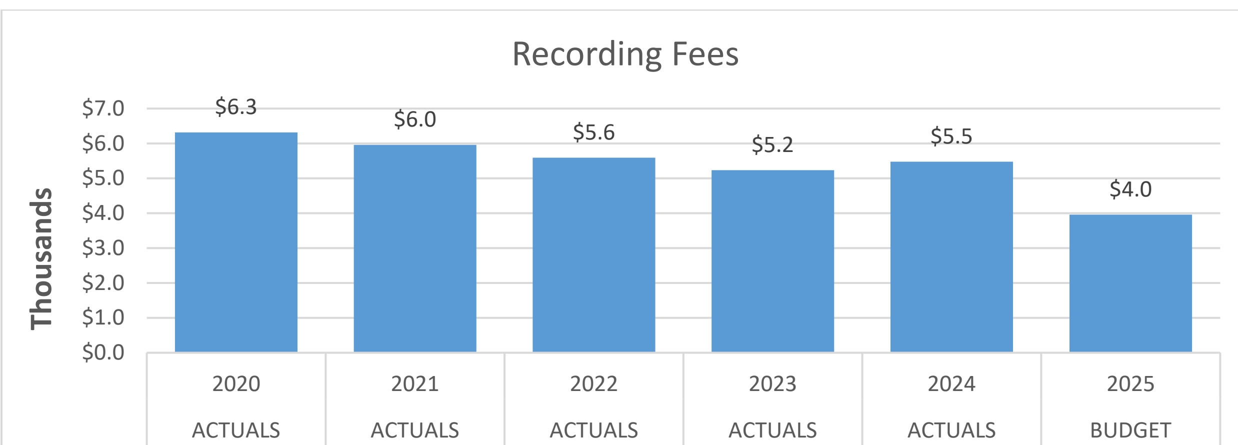
This fee is not revenue generating by or of itself in that it is a pass-through cost to the developer or resident. The fees are collected prior to recording of the document with the knowledge that the Martin or Palm Beach County Clerk of the Circuit Courts will assess a fee to the Town based on the number 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.

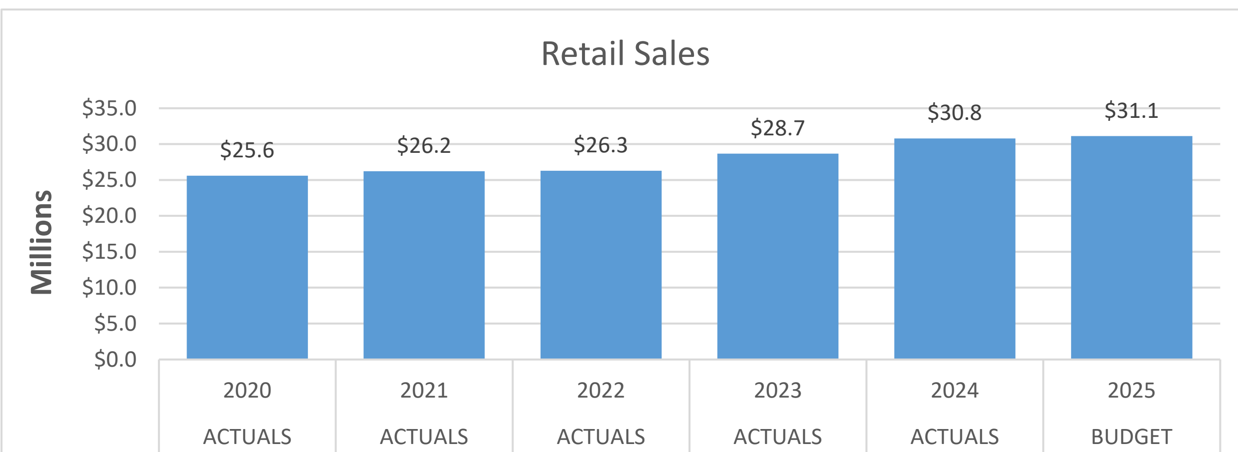
Consumers are billed monthly for both the base facility charges and consumption.

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.

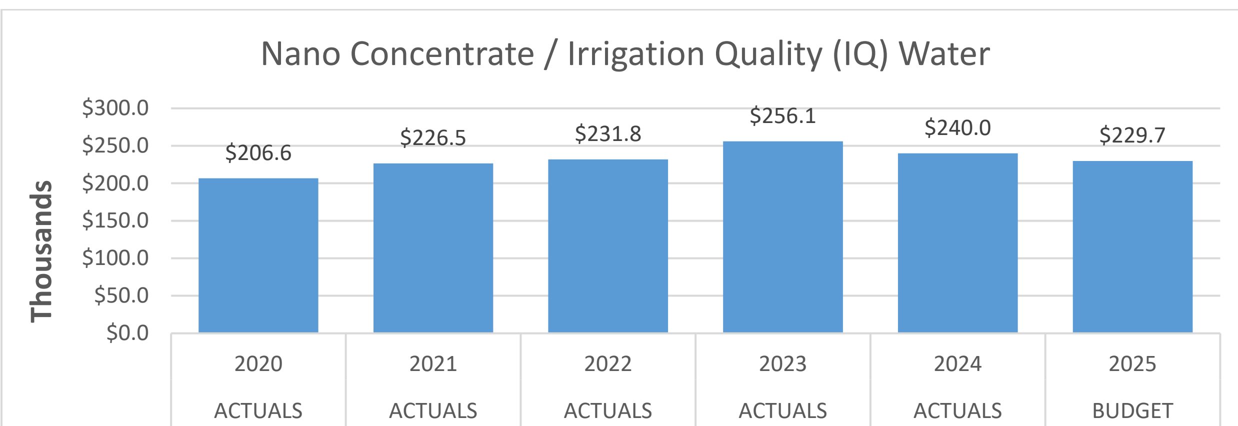
Unless otherwise extended, this Interlocal Agreement is anticipated to sunset in FY2026, commensurate with the Town's deep injection well being placed in-service.

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 $0.3793 per account per month. The Town deducts the billing fee from the monthly remittance of waste collections to Waste Management.

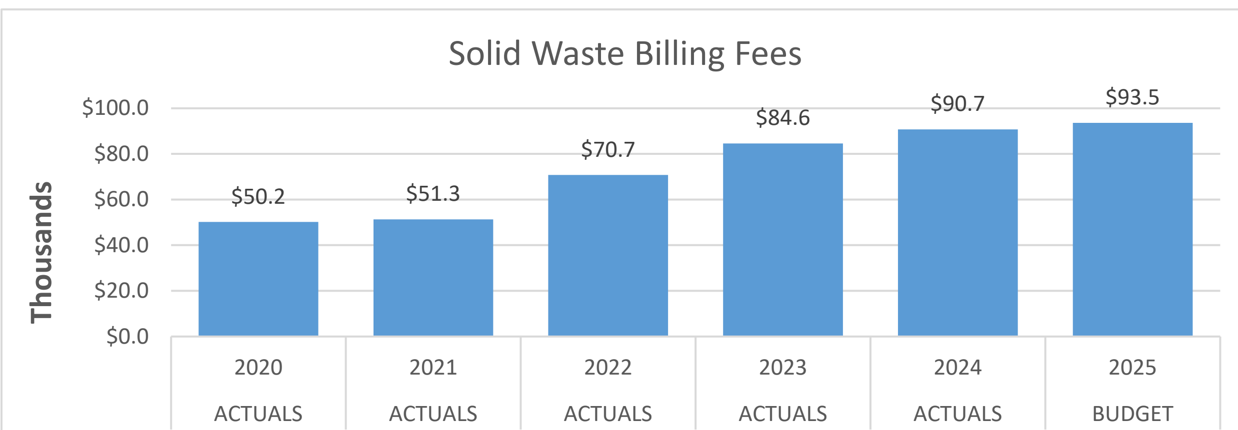
Further, the billing fee is adjusted on October 1st of each year, beginning on October 1, 2023, by the same percentage adjustment applied to the collection component of the rates charged by Waste Management to Town residents.

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.

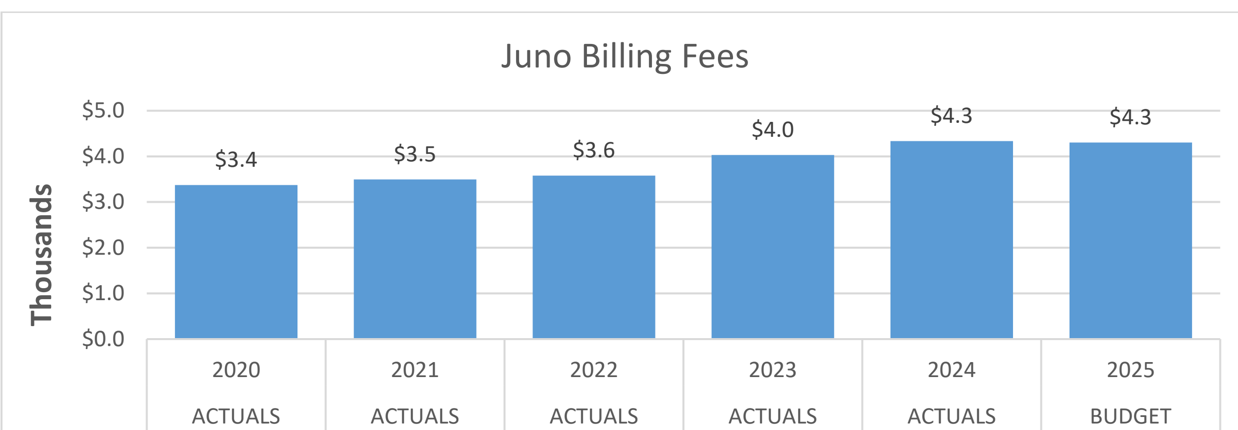
The Town deducts the billing fee from the monthly remittance of the water utility tax to Juno Beach.

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

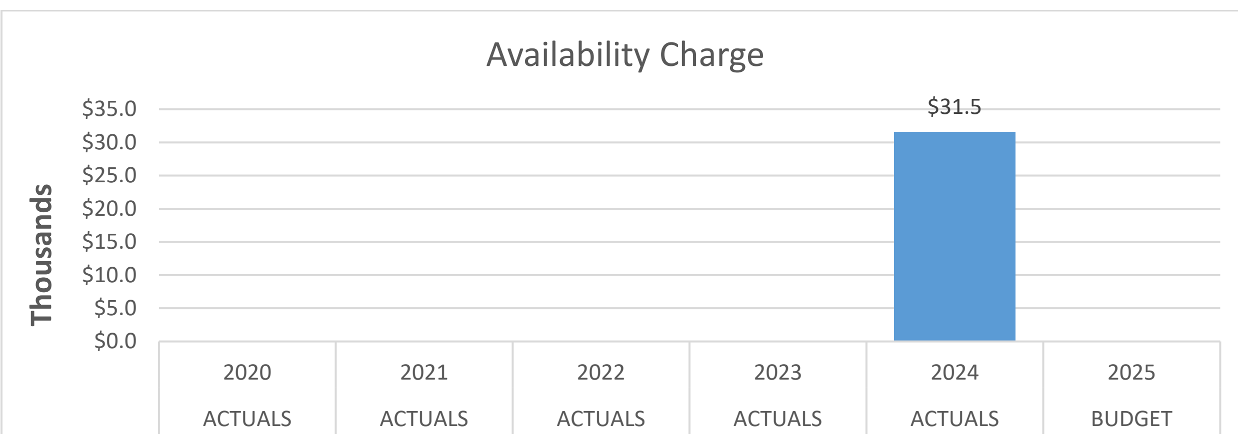
In 2004, the Town established stormwater availability charges to recover the capital expenses advanced by the Town in providing a comprehensive stormwater management system to the benefit of the properties within the Inlet Village. As permitted by the SFWMD, the system was constructed within the public 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.

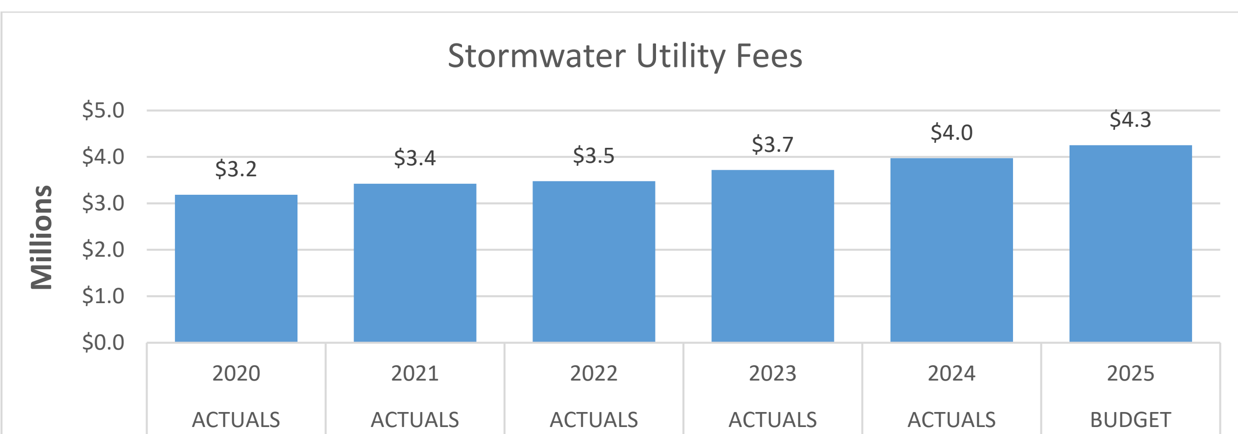
The stormwater utility fees are invoiced on the monthly utility bills issued to Town residents.

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/LICENSES

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 or parking licenses 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. The license rates are adjusted annually based on the lesser of 5% or the annual percentage change in the US Department of Labor CPI-U index. The leases are automatically renewed annually on March 1st. The licenses are for a 10-year term beginning March 1, 2025, with provisions for a 10-year renewal.

Legal Authority

Home Rule Authority – Proprietary Fees
Town Mayor executed Real Property Land Leases April 3, 2007
Town Mayor executed Real Property Land License Agreements January 21, 2025

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.

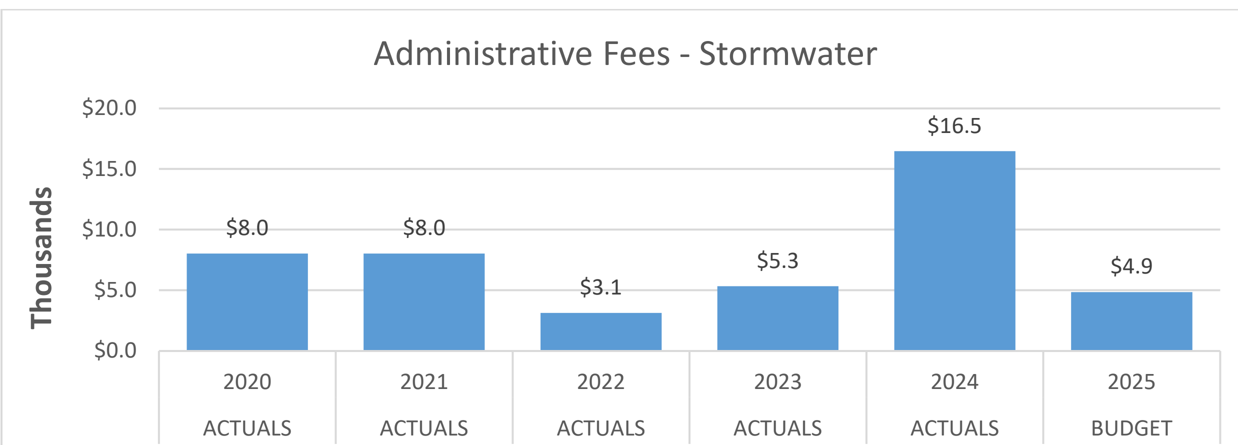
The administrative fees for the Stormwater System are calculated at 1% of the estimated costs of drainage infrastructure improvements to be constructed as certified by the developer's professional engineer.

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:

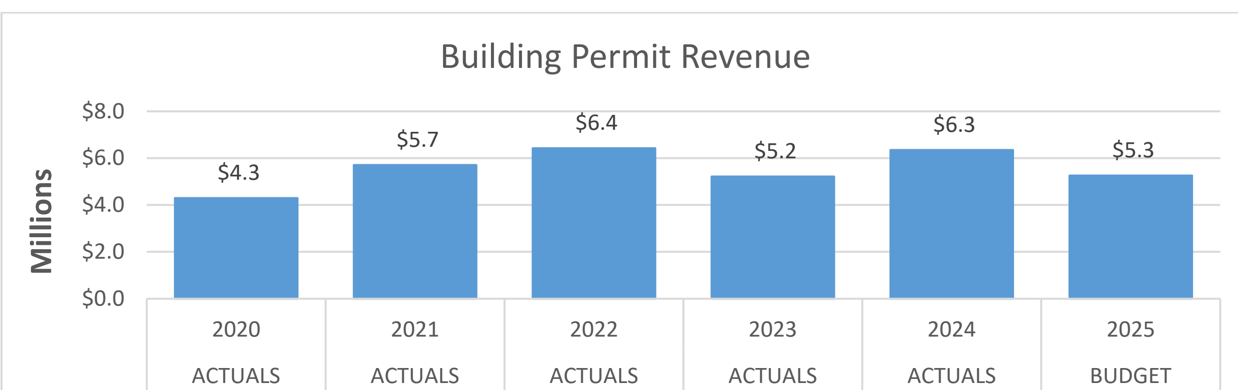
- Prior to application for a permit, a design review may be requested and is conducted in accordance with Town code, together with the policies and procedures established by the Building Department. The design review cost is 30% of the estimated permit fee.
- The construction permit fee is determined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

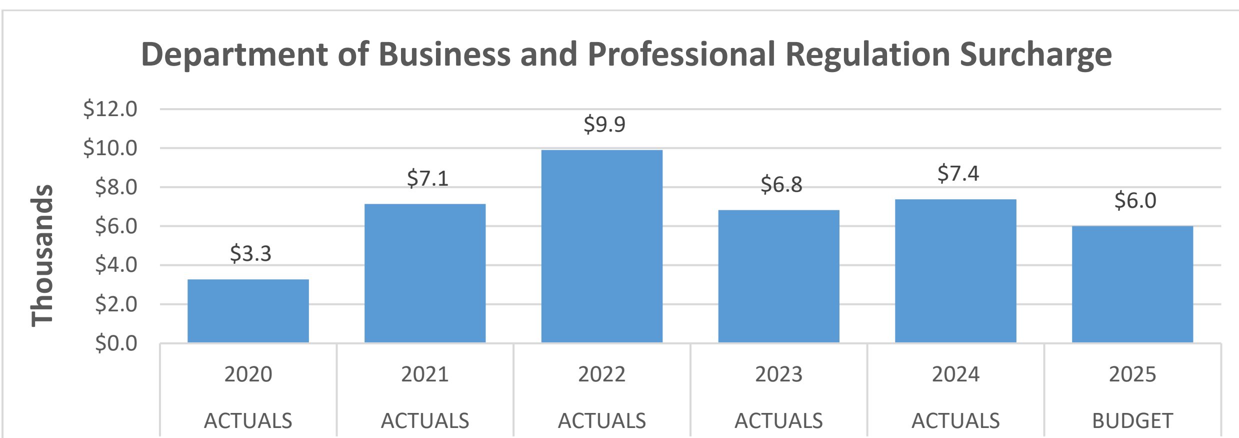
The Department of Business and Professional Regulation surcharge was created to provide funding for the agency administration from a licensing and continuing education perspective. The fee is assessed at the rate of 1% of the permit fees associated with enforcement of the Florida Building Code as defined 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

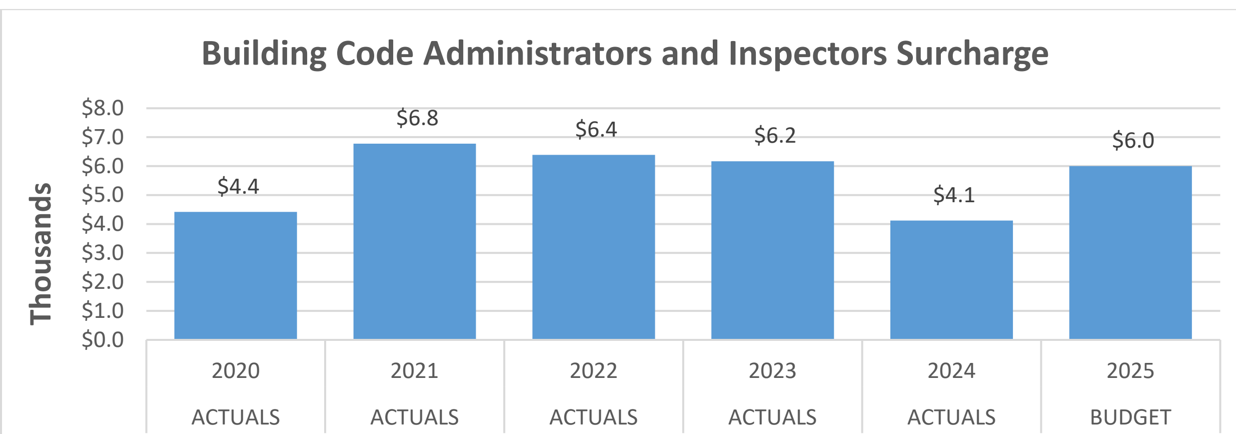
The Building Code Administrators and Inspectors Fund surcharge was created to provide funding for the board administration, including code changes, contractor compliance requirements and inspections. The fee is assessed at the rate of 1.5% of the permit fees associated with enforcement of the Florida 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.

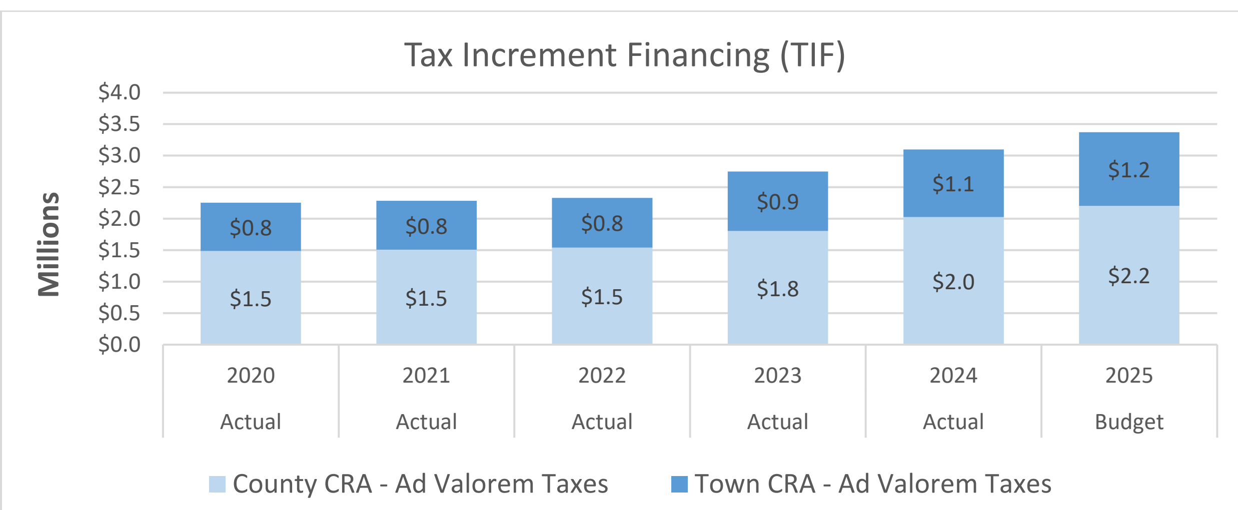
Unless otherwise extended, the CRA sunsets in 2034.

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.

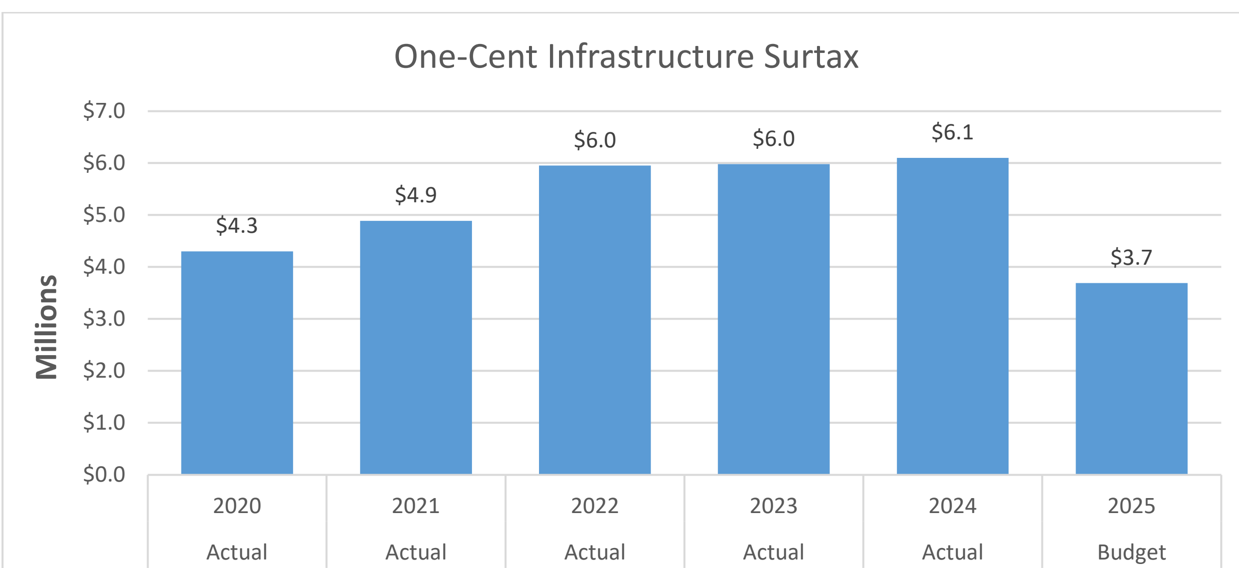
Current Rate or Formula

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.



TOWN OF JUPITER
Mid-Year Community Investment Program Project Review

DATE	June 18, 2025
TO	Honorable Mayor and Members of Town Council
THRU	Frank Kitzerow, Town Manager
FROM	Scott Reynolds, Finance Director
SUBJECT	Mid-Year Community Investment Program Project Review

EXECUTIVE SUMMARY

Annually, the Town Council appropriates funding for the Community Investment Program (CIP), which includes investment in critical infrastructure such as:

- Roads and sidewalks
- Town buildings
- Water plant upgrades and well rehabilitations
- Stormwater improvements
- Police vehicle replacement and refurbishment (R&R)

Historically, the Town budgets on average between $75 - $100 million over a five-year planning window to fund on average 60 projects (including the CRA). Projects are funded from a variety of funding sources such as ad valorem taxes, water and stormwater user fees, grant revenues, escrow funds and impact fees.

Each year, the Community Investment Plan includes legacy projects that were funded in previous funding periods and reappropriated annually by the Town Council. There are currently 87 legacy projects being worked on by Town staff with a total appropriated funding of $134 million.

Notable Examples:

- Two New Fire Stations and Associated Projects: $26.5 million, expected completion May–June 2026
- Deep Injection Well Project: $15.8 million, projected completion in 2027
- Beach Renourishment (Interlocal with PBC): $250,000 annually for 30 years

At last year's CIP budget workshop, Council requested that staff provide an update on all legacy projects to provide a status of each project to include obligated funding sources, projected in service dates, and any obstacles to completion.

ANALYSIS

Staff conducted a detailed review of all legacy projects, organizing them into three categories:

- Projects complete or near completion that still have remaining balances
- Projects where conditions have changed, so they may no longer be needed (or can be delayed to future years)
- Projects needing Council feedback on whether they are still a priority (or can be delayed to future years)

From this process, staff identified $2.3 million in funding that could potentially be unappropriated or re-appropriated to future years, depending on Council's feedback. Detailed information on major legacy projects is included in the Mid-year CIP Update Project Book (attachment 2), and staff is prepared to answer questions on these projects as Council reviews.

Council feedback is requested on potential funding adjustments to legacy CIP projects in advance of planning for the proposed Community Investment Program for FY2026 - FY2030.

STRATEGIC PRIORITY

● Town Communication
● Organizational Excellence
● Fiscal Responsibility

ATTACHMENTS

1. FY2026 Mid-Year CIP Update Presentation
2. CIP Review

FUNDING SOURCE

Funding is not requested for this item.

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

TOWN OF JUPITER 100 YEARS

Uniquely Jupiter Since 1925

TOWN OF JUPITER

Mid-Year Community Investment Plan Update

Planning for Fiscal Year 2026

Community Investment Plan (CIP) Mid-Year Update

- **History:**
  - Types of investment projects: roads, sidewalks, buildings, water plant upgrades, well rehabilitations, stormwater improvement projects, police vehicle R&R funding.
  - Historically, the Town budgets between $75 - $100 million over a five year planning window to fund an average of 60 projects (including the CRA).
  - Proposed projects are typically a mixture of new and legacy projects seeking new or updated future funding.
  - Projects are funded from a variety of funding sources such as ad valorem taxes, water and stormwater user fees, grant revenues, escrow funds and impact fees.

CIP Mid-Year Update

- **Legacy Projects:**
  - The CIP includes a number of legacy projects that were funded in previous funding periods and are reappropriated annually by the Town Council.
  - Once projects are completed or no longer a Council priority, they may be retired from the active project list and any remaining funding may come back into reserves to fund future or higher-priority projects.
  - There are currently 87 legacy projects with a total appropriated funding of $134 million.
  - The majority of projects are either actively being worked on by staff or funding for ongoing initiatives. For example:
    - Two new fire stations and associated projects: includes a combined funding of $26.5 million and will be complete in May – June 2026.
    - Deep Injection Well Project: Current funding of $15.8 million will be complete in 2027.
    - Interlocal agreement with PBC for beach renourishment: the Town funds $250,000 per year for 30 years.

CIP Mid-Year Update

- **Objective of mid-year update:**
  - At last year's CIP budget workshop Council requested that staff provide an update on all legacy projects to provide a status of each project to include obligated funding sources, projected in service dates, and any obstacles to completion. This was requested to occur in advance of the workshop on the FY2026-FY2030 CIP workshop, which is scheduled for August.
  - The midyear CIP update project book provides detail on each project, and staff is prepared to discuss any project in the detail book.

Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance
Engineering	$ 18,206,908	$ 1,960,649	$ 16,246,259
General Government	1,689,220	375,075	1,314,145
Parks & Recreation	7,609,238	4,866,689	2,742,549
Planning & Zoning	2,404,881	333,383	2,071,498
Public Safety	29,781,028	10,298,338	19,482,690
Stormwater	7,307,512	3,524,832	3,782,680
Water	67,051,635	22,927,884	44,123,750
TOTAL	$ 134,050,421	$ 44,286,850	$ 89,763,571

CIP Projects with Potential to Un-appropriate Funding

- Staff has reviewed the current legacy project list and identified potential projects to consider for removal so that the remaining funding may be re-appropriated to higher-priority projects. The review placed projects into three categories:

Legend
Projects complete or near completion that still have remaining balances
Projects where conditions have changed, so they may no longer be needed (or can be delayed to future years)
Projects needing Council feedback on whether they are still a priority (or can be delayed to future years)

- Projects identified on the following pages using the color legend above are for Council discussion. Council may choose to remove or add projects to and from these categories.

Town of Jupiter 100 Years Uniquely Jupiter Since 1925

Engineering & Public Works

- There are a total of 16 Engineering & Public Works legacy projects.
- A total of $18.2 million in funding is being carried forward into FY2026.
- The majority of project funds are coming from general revenues, surtax proceeds and FDOT grant funds.
- Based on staff review, there is an opportunity to Un-appropriate or realign $1,272,947 before encumbrances in funding (subject to Council direction).

Project No.	Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance	In-Service FY/Qtr	FY Last in CIP
E0015	Mast Arm Signal-Toney Penna Dr & Central Blvd	$ 362,416	$ -	$ 362,416	2027/4	2023
E0038	Collector Roadway Lighting	295,932	178,061	117,871	2026/4	2018
E1003	Street Resurfacing	1,578,505	357,007	1,221,498	On-going	2025
E1002	Neighborhood Sidewalks	67,930	59,424	8,506	2025/4	2018
E1201	Southern Extension of Island Way	7,883,844	319,612	7,564,233	2027/4	2025
E1402	Traffic Management and Safety Improvements	463,974	78,730	385,244	On-going	2025
E1901	Jupiter Park Drive at Central Blvd Intersection Improvements	866,460	-	866,460	2027/1	2023
E2100	WWII Barracks Relocation	44,071	-	44,071	2025/3	2023
E2200	Public Works Maintenance Facilities Renovations	1,939,834	861,798	1,078,035	2026/2	2025
E2002	Arterial Rd Landscaping Phase II	646,649	71,842	574,808	2025/4	2025
E2301	North Pennock Lane Sidewalk & Drainage Improvements	525,693	-	525,693	2026/3	2025
E2303	Sawfish Bay Park Seawall Replacement	180,000	-	180,000	2027/4	2025
E2304	Toney Penna Dr/Bush Rd Intersection Improvements	705,403	5,403	700,000	2026/3	2025
E2400	ITR Western Corridor - Phase II	2,433,701	-	2,433,701	2027/4	2025
E2401	Barracks Building Renovations	212,496	28,773	183,723	2026/1	2025
	TOTAL	$ 18,206,908	$ 1,960,649	$ 16,246,259		

Legend
Projects complete or near completion that still have remaining balances
Projects where conditions have changed, so they may no longer be needed (or can be delayed to future years)
Projects needing Council feedback on whether they are still a priority (or can be delayed to future years)

Uniquely Jupiter Since 1925

Parks & Recreation Update

- Parks and Recreation has 11 legacy projects.
- There is a total of $7.6 million in funding being carried forward into FY2026.
- The majority of project funds are coming from general revenues.
- Based on staff review, there is an opportunity to re-appropriate $50,246 in funding (subject to Council direction).

Project No.	Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance	In-Service FY/Qtr	FY Last in CIP
R1301	Parks Restoration Program	$ 444,929	$ 77,318	$ 367,612	On-going	2025
R1701	Rehab Beach Dune Crossover	50,246	-	50,246	2025/1	2023
E2001	Community Center Renovations and Rehab	399,754	-	399,754	2029/4	2025
R2100	Jupiter Community Park Renovations	2,493,487	1,699,568	793,920	2027/4	2023
R2200	Indian Creek Park Restroom	364,448	-	364,448	2026/3	2024
R2202	Playground Restoration	3,136,598	2,933,850	202,748	On-going	2025
R2300	Playground Equipment CDBG-CV	24,771	-	24,771	2025/4	N/A
E2501	Marlins Quad Reno at Roger Dean Stadium	30,000	-	30,000	2027/4	2025
R2501	Civic Center Renovations	75,000	-	75,000	2027/1	2025
R2502	Abacoa Community Park Renovations	515,005	155,953	359,052	2028/4	2025
R2503	Athletic Field Repairs and Restoration	75,000	-	75,000	On-going	2025
	TOTAL	$ 7,609,238	$ 4,866,689	$ 2,742,549		

Legend
Projects complete or near completion that still have remaining balances
Projects where conditions have changed, so they may no longer be needed (or can be delayed to future years)
Projects needing Council feedback on whether they are still a priority (or can be delayed to future years)

Uniquely Jupiter Since 1925

Planning & Zoning

- Planning and Zoning has 5 legacy projects.
- A total of $2.4 million in funding is being carried forward into FY2026.
- The majority of project funds are coming from general revenues, open space funds and escrow deposits.
- Based on staff review, there is an opportunity to re-appropriate $650,989 before encumbrances in funding (subject to Council direction).

Project No.	Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance	In-Service FY/Qtr	FY Last in CIP
R0018	Cinquez Park	562,754	9,606	553,148	N/A	2019
R0801	Open Space Program	348,289	1,569	346,720	On-going	2024
R1702	Sawfish Bay Park Historic and Environmental Improvements	1,066,475	273,571	792,904	2030/4	2025
R1703	Sims Creek Preserve- Public Access/ Hydrologic Improvements	304,059	33,737	270,322	2027/3	2025
G1803	Enhance Entries at Major Gateways on Indiantown Road	88,235	14,900	73,335	2029/3	2023
	TOTAL	$ 2,404,881	$ 333,383	$ 2,071,498		

Legend
Projects complete or near completion that still have remaining balances
Projects where conditions have changed, so they may no longer be needed (or can be delayed to future years)
Projects needing Council feedback on whether they are still a priority (or can be delayed to future years)

Public Safety

- Public Safety, which consists of the Fire and Police Departments, has 6 legacy projects.
- There is a total of $29.8 million in funding being carried forward into FY2026.
- The majority of project funds are coming from general revenues, surtax funds and loan proceeds being used to fund the two new fire stations.
- All of these projects are on-going or near completion in FY 2026.

Project No.	Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance	In-Service FY/Qtr	FY Last in CIP
G0037	Police Vehicle Replacement Program	$ 698,858	$ 655,137	$ 43,721	On-going	2025
G2101	Police Radio System Replacement	2,247,922	-	2,247,922	On-going	2025
G2301	Police Memorial	11,200	11,200	-	2026/3	2024
G2503	Police Tactical Rescue Vehicle	566,992	565,597	1,395	2025/4	N/A
E2402	Piatt Place Fire Facility	12,731,585	3,989,465	8,742,120	2026/3	N/A
E2403	Cinquez Fire Facility	13,524,471	5,076,939	8,447,532	2026/3	N/A
	TOTAL	$ 29,781,028	$ 10,298,338	$ 19,482,690		

Legend
Projects complete or near completion that still have remaining balances
Projects where conditions have changed, so they may no longer be needed (or can be delayed to future years)
Projects needing Council feedback on whether they are still a priority (or can be delayed to future years)

- Based on staff review, the Police Tactical vehicle will be completed by the end of FY2025 with a possible ending balance of $1,395. Both fire stations will be compete by June 2026.

General Government

- General Government has 4 legacy projects.
- A total of $1.7 million in funding is being carried forward into FY2026.
- All project funds are coming from general revenues.

Project No.	Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance	In-Service FY/Qtr	FY Last in CIP
G2201	Jupiter Beach Shoreline Protection	$ 867,976	$ -	$ 867,976	On-going	2025
G2202	Community Webcams	347,214	52,461	294,752	2026/3	2023
G2404	Town Hall Green	454,030	304,614	149,416	2025/4	2024
G2405	Mary Hinton Memorial	20,000	18,000	2,000	2026/1	N/A
	TOTAL	$ 1,689,220	$ 375,075	$ 1,314,145		

Legend
Projects complete or near completion that still have remaining balances
Projects where conditions have changed, so they may no longer be needed (or can be delayed to future years)
Projects needing Council feedback on whether they are still a priority (or can be delayed to future years)

- Based on staff review, there is an opportunity to re-appropriate $347,214 in funding from Town Webcams, the Town Hall Green funding should be completely used by year end. (subject to Council direction).

Water Fund

- There are 32 water legacy projects.
- A total of $67 million in funding is being carried forward into FY2026.
- The majority of funding is coming from water R&R funding. $1.9 million is coming from a FEMA grant.
- Based on staff review, there are a number of projects nearing completion with the majority of funding being utilized.

Legend
Projects complete or near completion that still have remaining balances
Projects where conditions have changed, so they may no longer be needed (or can be delayed to future years)
Projects needing Council feedback on whether they are still a priority (or can be delayed to future years)

Project No.	Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance	In-Service FY/Qtr	FY Last in CIP
W0002	New Meters	$ 51,059	$ -	$ 51,059	On-going	2025
W0002	Small Meter Replacements	3,651,365	-	3,651,365	On-going	2025
W0329	Large Meter Replacements	269,109	-	269,109	On-going	2025
W0128	Wells-N Limestone Creek Wellfd	7,746,325	1,297,052	6,449,272	2029/1	2022
W1219	Software-UBS & EAM Replacement	556,186	335,540	220,646	2026/4	2025
W1290	Water Asset Maintenance Program	5,260,315	2,473,980	2,786,334	On-going	2025
W1291	Professional Services	33,855	2,546	31,310	On-going	2021
W1402	Pump Replacement Program	840,404	469,334	371,070	On-going	2022
W1503	MBA Rehab RO Permeate Od	596,269	521,905	74,364	2025/4	2021
W1508	RO Membrance Repl	1,200,579	763	1,199,817	2028/1	2020
W1602	Piping Upgr-Central Bd PS	2,300,922	107,150	2,193,772	2027/4	2024
W1605	Nitrogen Blanket in Sulf	99,357	-	99,357	2027/2	2016
W1817	Production Well Replacement Program	5,697,422	2,525,541	3,171,881	2032/4	2024
W1914	WTP Control System Cybersecurity	214,401	14,433	199,968	On-going	2025
W2007	WTP Hardened Server Building	4,332,377	8,261	4,324,116	2027/1	2025
W2010	RO Plant Improvements to Address Raw Water Degradation	2,924,153	13,483	2,910,670	2027/4	2022
W2011	Construction of Floridan Aquifer Wells RO-14, RO-15 & RO-16	7,443,913	1,536,432	5,907,481	2027/4	2022
W2012	Pine Gardens N Infr Impr	422,535	422,535	-	2025/3	2022
W2115	Brentwood North Distr Impr	14,916	-	14,916	2025/3	2021
W2117	Fishermans Landing WM Repl	2,008,536	1,907,639	100,897	2026/2	2023
W2120	Distribution System Water Quality Sampling Stations	99,325	67,705	31,620	2028/1	2025
W2121	RO Permeate Degasifier	10,000	-	10,000	2026/1	2021
W2213	Dolphin Dr WM Repl	589,848	561,791	28,057	2026/2	2025
W2303	Pennock Ind Pk Valves/Hydr	192,200	162,330	29,871	2025/4	2023
W2312	NF Conc Blend w/RO RawWt	452,987	73,954	379,033	2026/4	2023
W2313	Deep Injection Well System	15,807,452	10,266,412	5,541,040	2027/1	2025
W2317	Toney Penna WM & Valves	68,490	9,389	59,102	2025/1	2024
W2318	Ammonia Inj Reloc/4-Log	767,300	70,200	697,100	2027/4	2024
W2415	ITR WM Fitting Repl	261,300	36,052	225,248	2026/4	2025
W2439	Emergency 24" FA RWM Repl	1,320,712	17,892	1,302,821	2026/4	2025
W2514	NF Acid Tank Emerg Repl	1,298,021	25,565	1,272,456	2027/2	2025
W2515	Eganfuskee/Carl/Clark Impr	520,000	-	520,000	2027/2	2025
	TOTAL	$ 67,051,635	$ 22,927,884	$ 44,123,750		

Storm Water

- There are 13 Stormwater legacy projects.
- A total of $7.3 million in funding is being carried forward into FY2026.
- The majority of funding is coming from stormwater R&R funding.
- Based on staff review, there are a number of projects nearing completion with the majority of funding being utilized.

Project No.	Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance	In-Service FY/Qtr	FY Last in CIP
S1007	Private Stormwater Improvement Grants	$ 322,589	$ 200,000	$ 122,589	On-going	2024
S1009	Stormwater System Rehabilitation	871,984	263,964	608,019	On-going	2025
S1290	Stormwater Asset Maintenance Program	1,410,493	267,570	1,142,923	On-going	2025
S1606	Seminole Ave Stormwater Basin Impr	675,218	357,349	317,869	2025/4	2020
S1917	Old Jupiter Bch Rd Drain	699,000	-	699,000	2027/4	2025
S2012	Pine Gardens N Infr Impr	119,668	119,668	-	2025/3	2022
S2117	Fishermans Landing Drain	556,226	500,742	55,484	2026/2	2023
S2213	Dolphin Dr Drainage Impr	816,606	605,747	210,860	2026/2	2025
S2218	N A1A Drainage Improves	87	-	87	2025/3	2022
S2227	Curb Replacements	301,654	-	301,654	2026/4	2025
S2303	Pennock Ind Pk Drain Impr	941,794	821,874	119,919	2025/4	2023
S2314	Bush Rd Drainage Impr	427,155	384,753	42,402	2026/1	2023
S2418	Dover Ditch Wtr Quality	165,040	3,166	161,874	2026/4	2024
	TOTAL	$ 7,307,512	$ 3,524,832	$ 3,782,680		

Legend
Projects complete or near completion that still have remaining balances
Projects where conditions have changed, so they may no longer be needed (or can be delayed to future years)
Projects needing Council feedback on whether they are still a priority (or can be delayed to future years)

Legacy Project Summary

Summary of legacy projects in the General Fund with opportunity to un-fund and re-appropriate (Water and Stormwater fund projects shown on previous slides).

POTENTIAL LEGACY PROJECTS TO UNAPPROPRIATE FUNDING					
Project Title	General Revenues	Road Impact Fees	Recreation Impact Fees	Escrow Funds	Total
Engineering Projects					
Mast Arm Signal General	-	362,416	-	-	362,416
Jupiter Park Dr at Central Blvd Int	815,808	23,600	-	27,052	866,460
WWII Barracks Building Relocation	44,071	-	-	-	44,071
Neighborhood Sidewalks	67,930	-	-	-	67,930
General Government Projects					
Community Webcams	347,214	-	-	-	347,214
Planning & Zoning					
Cinquez Park Improvement	323,754	-	120,000	119,000	562,754
Enhance Gateway to Town and Inlet	88,235	-	-	-	88,235
Parks					
Rehabilitation Beach Dune Crossover	50,246	-	-	-	50,246
Totals:	**1,737,258**	**386,016**	**120,000**	**146,052**	**2,389,326**

Legend
Projects complete or near completion that still have remaining balances
Projects where conditions have changed, so they may no longer be needed (or can be delayed to future years)
Projects needing Council feedback on whether they are still a priority (or can be delayed to future years)

Questions

TOWN OF JUPITER
COMMUNITY INVESTMENT PROGRAM
CIP REVIEW

Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance
Engineering	$ 18,206,908	$ 1,960,649	$ 16,246,259
General Government	1,689,220	375,075	1,314,145
Parks & Recreation	7,609,238	4,866,689	2,742,549
Planning & Zoning	2,404,881	333,383	2,071,498
Public Safety	29,781,028	10,298,338	19,482,690
Stormwater	7,307,512	3,524,832	3,782,680
Water	67,051,635	22,927,884	44,123,750
TOTAL	$ 134,050,421	$ 44,286,850	$ 89,763,571

Current / Active Project Funding	Unspent Carryforward
General revenues	$ 22,464,487
Surtax proceeds	8,157,070
Open space	458,901
Recreation impact fees	720,000
Road impact fees	1,669,834
Escrow/Contribution	2,216,140
Grant revenues	
CDBG	377,774
FDOT	2,425,000
FEMA Hazard Grant	1,939,152
LRPI	256,508
PBC/SFWMD	1,130,000
Stormwater revenues	369,676
Stormwater R&R funds	6,753,398
Water R & R funds	65,061,424
Off-site fees	51,059
Loan proceeds	20,000,000
TOTAL	$ 134,050,421

TOWN OF JUPITER
COMMUNITY INVESTMENT PROGRAM
ENGINEERING
CIP REVIEW

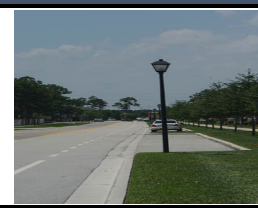
Project No.	Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance	In-Service FY/Qtr	FY Last in CIP
E0015	Mast Arm Signal-Toney Penna Dr & Central Blvd	$ 362,416	$ -	$ 362,416	2027/4	2023
E0038	Collector Roadway Lighting	295,932	178,061	117,871	2026/4	2018
E1003	Street Resurfacing	1,578,505	357,007	1,221,498	On-going	2025
E1002	Neighborhood Sidewalks	67,930	59,424	8,506	2025/4	2018
E1201	Southern Extension of Island Way	7,883,844	319,612	7,564,233	2027/4	2025
E1402	Traffic Management and Safety Improvements	463,974	78,730	385,244	On-going	2025
E1901	Jupiter Park Drive at Central Blvd Intersection Improvements	866,460	-	866,460	2027/1	2023
E2100	WWII Barracks Relocation	44,071	-	44,071	2025/3	2023
E2200	Public Works Maintenance Facilities Renovations	1,939,834	861,798	1,078,035	2026/2	2025
E2002	Arterial Rd Landscaping Phase II	646,649	71,842	574,808	2025/4	2025
E2301	North Pennock Lane Sidewalk & Drainage Improvements	525,693	-	525,693	2026/3	2025
E2303	Sawfish Bay Park Seawall Replacement	180,000	-	180,000	2027/4	2025
E2304	Toney Penna Dr/Bush Rd Intersection Improvements	705,403	5,403	700,000	2026/3	2025
E2400	ITR Western Corridor - Phase II	2,433,701	-	2,433,701	2027/4	2025
E2401	Barracks Building Renovations	212,496	28,773	183,723	2026/1	2025
	TOTAL	$ 18,206,908	$ 1,960,649	$ 16,246,259		

Current / Active Project Funding	Unspent Carryforward
General revenues	$ 7,170,413
Surtax proceeds	4,439,835
Road impact fees	1,669,834
Escrow/Contribution	1,077,052
Grant revenues	
CDBG	377,774
FDOT	2,425,000
PBC	1,000,000
Stormwater revenues	47,000
TOTAL	$ 18,206,908

Project Name	Project #
Mast Arm Signal-Toney Penna and Central Blvd	E0015
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2012 / 2025	2027/4
Carryforward Balance	362,416
Actual	-
Encumbrances	-
Remaining Balance	**362,416**

Scope of Project/Expected Progress	Obstacles to Completion
The stop-controlled intersection at Toney Penna and Central Blvd has been warranted by PBC Traffic Division for a traffic light. A draft ILA has been sent to PBC in May 2025 for 50-50 split in costs with PBC managing the design, permitting and construction phases. Project is pending PBC response.	Pending Palm Beach County review and approval of ILA

Project Name	Project #
Collector Rdway Lighting	E0038
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2016 / 2025	2026/4
Carryforward Balance	294,787
Actual	(1,145)
Encumbrances	178,061
Remaining Balance	**115,581**



Scope of Project/Expected Progress	Obstacles to Completion
The remaining Collector Roadway Lighting to be installed under this CIP are: Old Dixie Highway and North Loxahatchee to be complete FY26 Q4 and Riverside Drive to be complete FY27 Q4. The lighting will be designed and installed by FPL and the Town will install conduit and pull boxes.	

Project Name	Project #
Neighborhood Sidewalks	E1002
Inception Date/Last CIP Update	**Projected In-Service Date**
2013 / 2025	Public Works - Ongoing
Carryforward Balance	134,568
Actual	66,638
Encumbrances	59,424
Remaining Balance	**8,506**

Scope of Project/Expected Progress	Obstacles to Completion
Sidewalk replacements identified by the annual Work Needs inspection. The scope of work consists of concrete sidewalk construction that includes but is not limited to concrete sidewalk removal and replacement, ADA detectable warnings installation, and miscellaneous work in other areas as identified by the Publlic Work's annual Work Needs Inspection program. Curb replacement is coordinated with the Homeowner's Associations (HOA) and the homeowner to have the repairs done in an efficient manner and to coinside with the HOA's budget.	

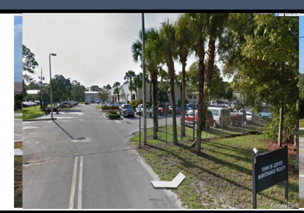
Project Name	Project #
Street Resurfacing	E1003
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2013 / 2025	2026/4
Carryforward Balance	2,648,510
Actual	1,070,004
Encumbrances	357,007
Remaining Balance	**1,221,499**

Scope of Project/Expected Progress	Obstacles to Completion
Resurfacing of Egret Landing (combined FY2025 & 2026) and Dolphin Drive, plus misc. concrete and pavement repairs Town-wide.	Requires Egret Landing HOA to commit to removal and grinding of roots for curb removal

Project Name	Project #
Southern Extension of Island Way	E1201
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2018 / 2025	2027/4
Carryforward Balance	7,929,407
Actual	45,563
Encumbrances	319,612
Remaining Balance	**7,564,232**

Scope of Project/Expected Progress	Obstacles to Completion
Final 100% complete construction documents to be received by October 2025. Permitting & Fees, Acquisiton of Right Of Way and Construction of Southern Extension of Island Way is scheduled to be complete FY27 Q4	Acquisition of right of way. No complete engineer's cost estimate has been prepared until 100% plans are completed. Total cost of project is a very rough estimate.

Project Name	Project #
Traffic Mgmt & Safety Impr	E1402
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2019 / 2025	2026/4
Carryforward Balance	821,675
Actual	357,701
Encumbrances	78,730
Remaining Balance	**385,244**

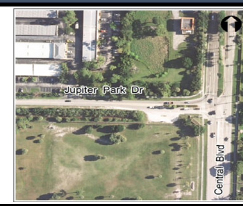


Scope of Project/Expected Progress	Obstacles to Completion
FY26 Restriping work on Town roads, RRFB / blinking sign enhanced crosswalks for (4) locations: 1- Jupiter Lakes Blvd by JMC, 2- Parkside Dr at University Blvd, 3- Heights Blvd and 4- Univerity Blvd by Roger Dean Stadium. Evaluate all school crosswalk striping before school starts. Evaluate striping condition on all pattern crosswalks on Indiantown Rd corridor.	PBC Traffic Division is responsible for striping at signalized intersections. The Engineering Div. will coordinate PBC Traffic to restrip such areas along with the townwide restriping project. If PBCs schedule isn't timely the TOJ may need to perform. Public Work is responsible for restriping the crosswalks within school property lines.

Project Name	Project #
Rehabilition Beach Dune Crossover	R1701
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2017/2025	2025/1
Carryforward Balance	52,894
Actual	2,648
Encumbrances	-
Remaining Balance	**50,246**

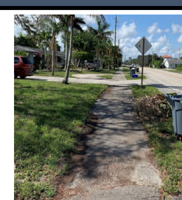
Scope of Project/Expected Progress	Obstacles to Completion
This project is complete.	

Project Name	Project #
Jupiter Park Dr at Central Blvd Intersection	E1901
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2019 / 2025	2027/1
Carryforward Balance	866,460
Actual	-
Encumbrances	-
Remaining Balance	**866,460**



Scope of Project/Expected Progress	Obstacles to Completion
This project promotes roadway and drainage improvements on Jupiter Park Drive at and west of the Central Blvd. intersection. With growing vehicular, bicycle, and pedestrian traffic, these improvements are essential for enhancing traffic flow, capacity, safety, and aesthetics at a key collector road intersection. Request for Proposal package in preparation.	TOJ / Encon Agreement revision is required

Project Name	Project #
Arterial Roadway Landscaping Ph II	E2002
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2020 / 2025	2025/4
Carryforward Balance	651,674
Actual	5,025
Encumbrances	71,842
Remaining Balance	**574,807**

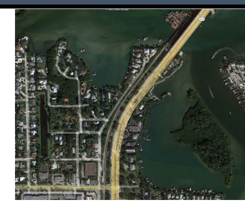


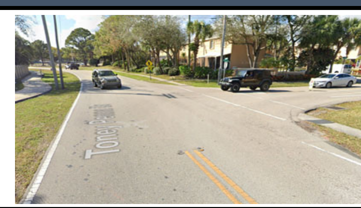
Scope of Project/Expected Progress	Obstacles to Completion
FY25: Enhancement of existing landscaping. We are in the process of completing Coastal Way/Riverwalk. We will complete A1A, Alternate A1A, Indiantown Road, Military Trail, and US Highway 1, by the end of August 2025.	

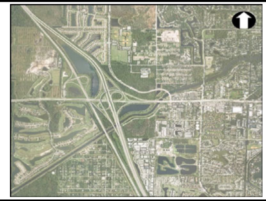
Project Name	Project #
Public Works Maintenance Facilities Renovations	E2200
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2022 / 2025	2026/2
Carryforward Balance	2,439,122
Actual	499,287
Encumbrances	861,798
Remaining Balance	**1,078,036**

Scope of Project/Expected Progress	Obstacles to Completion
Building A & Site work (East bldg) on schedule for completion in Feb 2026. **Building B** (center bldg) currently selecting contractor, move in date Nov/Dec 2025. **Building C** (west bldg) NTP issued in May on schedule to move in October 2025. **Master Plan**: Hazen and Sawyer will have the Master Plan final plans ready by June 20, 2025.	

Project Name	Project #	
N Pennock Ln Sidewalk & Drainage Im	E2301	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2023 / 2025	2026/3	
Carryforward Balance	590,267	
Actual	280	
Encumbrances	-	
Remaining Balance	**589,987**	
Scope of Project/Expected Progress		**Obstacles to Completion**
FY25 Design has been completed in-house. Bids received in May, 2025. Low bid within budget. Construction to be completed FY 2026.		

Project Name	Project #	
Sawfish Bay Park Seawall Repair	E2303	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2023 / 2025	2027/4	
Carryforward Balance	180,000	
Actual	-	
Encumbrances	-	
Remaining Balance	**180,000**	
Scope of Project/Expected Progress		**Obstacles to Completion**
The project includes replacement of the seawall with living shoreline and a new flushing channel (the latter is part of CIP #R1702). A purchase order with Calvin Giordano & Associates will be presented to Town Council at the 7/15/2025 TC meeting. Stabilizing the upland with a new seawall and living shorelines will protect the park as well as the Alternate A1A Bridge. After design and permitting, the project will be bid out for construction. Staff will be submitting for additional funding through the Florida Resilient Grant by 9/1/2025.		Ultimate costs for construction given tarriffs and material costs may impact the budget. Environmental permitting could cause delay in timeframes.

Project Name	Project #	
Toney Penna Dr & Bush Rd Intersection Improvements	E2304	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2023 / 2025	2026/3	
Carryforward Balance	760,950	
Actual	55,547	
Encumbrances	5,403	
Remaining Balance	**700,000**	
Scope of Project/Expected Progress		**Obstacles to Completion**
Improving efficiency at the intersection of Toney Penna and Bush Road with travel lanes, crosswalks, and drainage system. This item goes before Town Council in July 2025, construction to begin August 2025, completion 8 months from date of Notice to Proceed (NTP).		FPL will relocate the existing poles to NW corner to facilitate construction of both this project and the Town's well site rehabilitation project that may incur extra cost and delay.

Project Name	Project #	
ITR Western Corridor Improv PH II	E2400	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2024/2025	2027/4	
Carryforward Balance	2,483,156	
Actual	49,455	
Encumbrances	-	
Remaining Balance	**2,433,701**	

	Obstacles to Completion
1. Add lane on eastbound Indiantown Road from Central to Chasewood Plaza entrance. 2. Add lane westbound Indiantown Rd from west of Central Blvd. to 68th Terrace (Jupiter West Plaza entrance). Phase II will include corridor lighting, pedestrian crosswalks, sidewalk enhancements and signalization modifications that are needed. Engineering to coordinate and advance design. Project letting May 2026. Construction begins Fall 2026 with completion based in Fall 2027.	

Project Name	Project #	
WWII Barracks Building Foundation Repair	E2401	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2024 / 2025	2026/1	
Carryforward Balance	225,761	
Actual	13,265	
Encumbrances	28,773	
Remaining Balance	**183,723**	

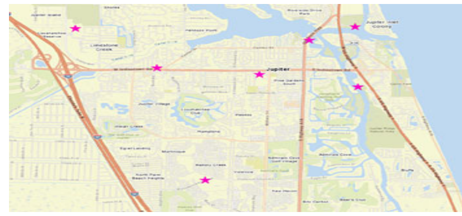
Scope of Project/Expected Progress	**Obstacles to Completion**
In order to keep this historic building functional, this year we have completed repairs on the outdoor decking, veranda floor drain, three outdoor stair cases, siding and exteior painting. Foundation repairs and chain link fence skirting are on schedule to be completed FY26 Q1.	

TOWN OF JUPITER
COMMUNITY INVESTMENT PROGRAM
GENERAL GOVERNMENT
CIP REVIEW

Project No.	Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance	In-Service FY/Qtr	FY Last in CIP
G2201	Jupiter Beach Shoreline Protection	$ 867,976	$ -	$ 867,976	On-going	2025
G2202	Community Webcams	347,214	52,461	294,752	2026/3	2023
G2404	Town Hall Green	454,030	304,614	149,416	2025/4	2024
G2405	Mary Hinton Memorial	20,000	18,000	2,000	2026/1	N/A
	TOTAL	$ 1,689,220	$ 375,075	$ 1,314,145		

Current / Active Project Funding	Unspent Carryforward
General revenues	$ 1,689,220
TOTAL	$ 1,689,220

Project Name	Project #
Community Webcams	G2202
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2022/2023	2026/3
Carryforward Balance	356,651
Actual	8,679
Encumbrances	50,691
Remaining Balance	**297,281**



Scope of Project/Expected Progress	Obstacles to Completion
Construct livestream webcams for the purpose of displaying sceanic views and activity at selected sites around Jupiter. These locations include: The Veterans Memorial, Sawfish Bay Park, Abacoa Community Park, Jupiter Community Park, Cinquez Park Dog Runs, the Riverwalk, and The Jupiter Inlet (underwater view). The Veterans Memorial, Cinquez Park, Sawfish Bay, Abacoa Community Park, Jupiter Communiity Park and the Riverwalk cameras will be online and streaming by December 2025. The Jupiter Inlet Underwater Camera will be completed in Spring of 2026.	The Jupiter Inlet Underwater Camera construction will be delayed until the new shoreline project at the Jupiter Inlet Lighthouse Outstanding Natural Area boardwalk is completed.

Project Name	Project #
TH Phase II - Town Green	G2404
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2024 / 2025	2025/4
Carryforward Balance	2,895,247
Actual	2,441,217
Encumbrances	304,614
Remaining Balance	**149,416**

Scope of Project/Expected Progress	Obstacles to Completion
Town Hall Town Green partial completion on May 27, 2025. We are in the process of closing out the project.	

Project Name	Project #
Mary Hinton Memorial	G2405
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2024 / 2025	2026/1
Carryforward Balance	42,500
Actual	22,500
Encumbrances	18,000
Remaining Balance	**2,000**

Scope of Project/Expected Progress	Obstacles to Completion
Permit has been approved. The contractor and electrical subcontractor are to be determined. Pending engineers estimate then put out to bid as soon as possible.	

TOWN OF JUPITER
COMMUNITY INVESTMENT PROGRAM
PARKS & RECREATION
CIP REVIEW

Project No.	Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance	In-Service FY/Qtr	FY Last in CIP
R1301	Parks Restoration Program	$ 444,929	$ 77,318	$ 367,612	On-going	2025
R1701	Rehab Beach Dune Crossover	50,246	-	50,246	2025/1	2023
E2001	Community Center Renovations and Rehab	399,754	-	399,754	2029/4	2025
R2100	Jupiter Community Park Renovations	2,493,487	1,699,568	793,920	2027/4	2023
R2200	Indian Creek Park Restroom	364,448	-	364,448	2026/3	2024
R2202	Playground Restoration	3,136,598	2,933,850	202,748	On-going	2025
R2300	Playground Equipment CDBG-CV	24,771	-	24,771	2025/4	N/A
E2501	Marlins Quad Reno at Roger Dean Stadium	30,000	-	30,000	2027/4	2025
R2501	Civic Center Renovations	75,000	-	75,000	2027/1	2025
R2502	Abacoa Community Park Renovations	515,005	155,953	359,052	2028/4	2025
R2503	Athletic Field Repairs and Restoration	75,000	-	75,000	On-going	2025
	TOTAL	$ 7,609,238	$ 4,866,689	$ 2,742,549		

Current / Active Project Funding	Unspent Carryforward
General revenues	$ 7,009,238
Recreation impact fees	600,000
TOTAL	$ 7,609,238

Project Name	Project #
Parks Restoration Program	R1301
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
Annual/On-Going	2025/4
Carryforward Balance	810,611
Actual	365,679
Encumbrances	62,947
Remaining Balance	**381,985**

Scope of Project/Expected Progress	Obstacles to Completion
• Small scope parks restoration, repair, and rehabilitation projects required to maintain existing level of service. • 19 out of 37 projects completed and 5 in progress.	• Conflict with Jupiter Community Park Renovations CIP interferes with the ability to complete 2 major restoration projects.

Project Name	Project #
Community Center Renovations	E2001
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2024/2025	2028/4
Carryforward Balance	437,345
Actual	28,014
Encumbrances	9,577
Remaining Balance	**399,754**

Scope of Project/Expected Progress	Obstacles to Completion
•Ongoing facility renovations and equipment replacements at the Community Center, including HVAC, fire safety, ADA upgrades, flooring, and other essential systems, to maintain the building after reaching its 20-year service life. •Staff is creating an RFQ for multi-purpose gym flooring with the goal to have flooring replaced in Fall 2025 •Staff has begun working on quotes for replacement of the Auditorium carpet •Game room flooring replaced in February 2025 •Two exterior doors replaced •HVAC duct work •Working with consultant on scope of work for components scheduled in FY26-28	• Responsiveness from Kimley-Horn • Scheduling of construction projects to minimize impacts on programs

Project Name	Project #	
Jupiter Community Park Renovations	R2100	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2021/2025	2025/4	
Carryforward Balance	2,815,198	
Actual	311,540	
Encumbrances	1,709,736	
Remaining Balance	**793,922**	

Scope of Project/Expected Progress	Obstacles to Completion
• Renovations to Jupiter Community Park including LED athletic field lighting, ADA improvements, warning track improvements, drainage surrounding athletic fields, new dugout structers, and restroom upgrades. • Continuation of phase I completed. Phase II roughly one month in with the demolition of big league and little league dugout structures and fencing. Warning tracks have been extended and laser grading is in progress.	• On time completion from ADEC to not interfere with recreational use. • Procurement of materials for dugout structures.

Project Name	Project #	
Indian Creek Park Restroom Building	R2200	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2022/2024	2026/3	
Carryforward Balance	434,503	
Actual	70,055	
Encumbrances	-	
Remaining Balance	**364,448**	

Scope of Project/Expected Progress	Obstacles to Completion
• Design and Construction of a small restroom building (men's and women's) with associated site utilities and access improvements. • This restroom was originally planned to be built simultaneously with the playground. We received a cost estimate (GMP) from a local subcontractor and decided to explore alternative options and/or put it out to bid.	• The utilities scope of the project is driving the price up.

Project Name	Project #
Playground Restoration	R2202
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2025/2025	2025/4
Carryforward Balance	3,439,914
Actual	324,652
Encumbrances	3,114,830
Remaining Balance	**432**

Scope of Project/Expected Progress	Obstacles to Completion
• Complete redesign and replacement of Indian Creek Park, Jupiter Community Park, and Maplewood Park playgrounds. • Indian Creek Park: Footers installed, tower posts installed, and staging for roof and bridge installation. • Maplewood Park: Sitework completed and preparing for footer installation. • Jupiter Community Park: Breaking ground on Monday, June 2nd and ceremony on Wednesday, June 4th.	• Potential weather delays/hurricane season.

Project Name	Project #
Reno at Marlins Quad at Roger Dean	E2501
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2021/2025	FY27/Q4
Carryforward Balance	30,000
Actual	-
Encumbrances	-
Remaining Balance	**30,000**

Scope of Project/Expected Progress	Obstacles to Completion
• The planned renovations consist of building reroof, ADA renovations to the restrooms, replacement of the countertops in the concession stand, installation of a concession window, other various building renovations, and installation of LED sports lighting to replace the existing system. The work would also install a control link on the sports lighting system to replace the current manual switches. • Town staff met with Roger Dean staff to discuss scope of project. Roger Dean staff has stated that Palm Beach County (PBC) is still expecting a larger financial commitment from the Town for this project.	• PBC believes the Town should be contributing more funding for this project and has stalled negoiations. Roger Dean will not move forward without approval of PBC.

Project Name	Project #	
Civic Center Renovations	R2501	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2025/2025	2027/1	
Carryforward Balance	75,000	
Actual	-	
Encumbrances	-	
Remaining Balance	**75,000**	

Scope of Project/Expected Progress	Obstacles to Completion
• Project to renovate the historic 1925 beachfront Civic Center, addressing critical exterior decking, structural repairs, safety system enhancements, and interior upgrades to counteract aging and marine-related wear. • Decision to transition the Civic Center renovation design to an internally managed process, leveraging new Town staff expertise to ensure a cost-effective and streamlined approach	• Coordination of design and construction within the currently reserved window of May 25, 2026 through the end of 2026 • Incorporating feedback and maintaining or enhancing historic elements of the building

Project Name	Project #	
Abacoa Community Park Renovations	R2502	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2025/2025	2026/4	
Carryforward Balance	575,000	
Actual	50,000	
Encumbrances	165,948	
Remaining Balance	**359,052**	

Scope of Project/Expected Progress	Obstacles to Completion
• Park restoration plan upgrading aging park elements by replacing deteriorated fencing, steel skate ramps, shade sails, and concrete, focused on safety and enhanced community experience. FY25 plans include fencing replacment and concrete restoration. • Skate Park fencing replacement encumbered, awaiting building permit approval, targeting late-June/early-July installation • Replacement player benches for roller hockey and pickleball to be installed by mid-June • Racquetball and additional fencing being quoted for replacement by end of FY25 • Steel skate ramp replacement design options being researched to ensure FY26 replacement is on track	• Coordination project phases to minimize disruption to on-going park programs • Contractor navigation of building permit processes and materials availability creating delays

Project Name	Project #	
Athletic Field Repairs and Restoration	R2503	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2025/2025	2028/4	
Carryforward Balance	75,000	
Actual	-	
Encumbrances	-	
Remaining Balance	**75,000**	

Scope of Project/Expected Progress	Obstacles to Completion
• Design phase for Repairs and restoration of Town's aging athletic fields by replacing irrigation systems, new bermuda turf variety, sports field mix soil, and implementation of drainage. Restoration plan includes Jupiter Community Park, Maplewood Park, Jupiter Village Park, and Lighthouse Park. • Coordinating with Kimley-Horn on the design phase. Expect to recieve proposal by 5/30.	• Working in conjuction with the Parks and Recreation Facility Master Plan to include public input during design phase. • Responsiveness from Kimley-Horn.

TOWN OF JUPITER
COMMUNITY INVESTMENT PROGRAM
PLANNING & ZONING
2026 - 2030

Project No.	Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance	In-Service FY/Qtr	FY Last in CIP
R0018	Cinquez Park	562,754	9,606	553,148	N/A	2019
R0801	Open Space Program	348,289	1,569	346,720	On-going	2024
R1702	Sawfish Bay Park Historic and Environmental Improvements	1,066,475	273,571	792,904	2030/4	2025
R1703	Sims Creek Preserve- Public Access/ Hydrologic Improvements	304,059	33,737	270,322	2027/3	2025
G1803	Enhance Entries at Major Gateways on Indiantown Road	88,235	14,900	73,335	2029/3	2023
	TOTAL	$ 2,404,881	$ 333,383	$ 2,071,498		

Current / Active Project Funding	Unspent Carryforward
General revenues	$ 1,098,815
Open space	458,901
Recreation impact fees	120,000
Escrow/Contribution	572,096
Grant revenues	
LRPI	120,000
Stormwater R&R funds	35,069
TOTAL	$ 2,404,881

Project Name	Project #	
Cinquez Park Improvement	R0018	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2012/2018	TBD	
Carryforward Balance	574,748	
Actual	11,994	
Encumbrances	9,606	
Remaining Balance	**553,148**	

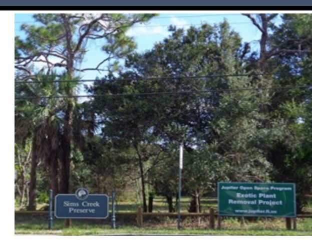
Scope of Project/Expected Progress	Obstacles to Completion
1. The CIP for the open space and 3 acres of land purchased through the general fund is substantially complete with upland and lake restoration of open space and dog park. The playground is not complete. 2. A new Fire Station is now under construction on a portion of the 3 acres of land which is a separate CIP.	1. Based on the proposed Recreation Master Plan, there are no plans to construct a playground in Cinquez Park. 2. New Fire Station under construction has modified the original intent of this CIP. 3. Some neighbors in Cinquez Park have expressed concern with a playground in the open space property.

Project Name	Project #	
Open Space Program	R0801	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2013/2024	On-going	
Carryforward Balance	356,920	
Actual	8,631	
Encumbrances	1,569	
Remaining Balance	**346,720**	

Scope of Project/Expected Progress	Obstacles to Completion
1. The scope of this CIP is to address any open space properties that require initial exotic removal and remediation. 2. N. Delaware Open Space had removal of unsafe structures and Phase 1 exotic removal completed in the mangrove fringe. 3. Phase 2 and 3 is currently under contract with TreeCycle to complete remainder of exotic removal in Q3/2025	1. Future open space property purchases could limit the amount of money available for exotic removal, environmental restoration and remediation.

Project Name	Project #	
Sawfish Bay Park & Train Depot	R1702	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2017/2025	2030/4	
Carryforward Balance	1,159,592	
Actual	93,116	
Encumbrances	273,571	
Remaining Balance	**792,905**	

Scope of Project/Expected Progress	Obstacles to Completion
1. Historic and environmental improvements 2. Environmental improvement for the installation of the remainder of Phase 2 living shoreline was completed in Q1/2025 3. Historic improvement for the construction of the Aicher House deck started in Q2/2025 w/ expected completion in 90 days in Q3/2025. 4. Design for Phase 3 living shoreline and flushing channel is awaiting approval of scope and fee. 5. Florida Resilient Grant will be submitted by 9/1/2025 for living shoreline w/ seawall replacement and for living shoreline in Sawfish Bay	1. Environmental permitting could extend timeframes. 2. Grants could be denied.

Project Name	Project #	
Sims Creek Preserve	R1703	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2017/2025	2027/3	
Carryforward Balance	344,353	
Actual	40,293	
Encumbrances	33,737	
Remaining Balance	**270,323**	

Scope of Project/Expected Progress	Obstacles to Completion
1. Public access and environmental improvements 2. LRPI grant awarded (reimbursement grant for $100k) and Jupiter Inlet District provided $25k for kayak launch constructed. 3. Invitation to bid to seek a contractor for construction of public access improvements (parking, sidewalk and pedestrian amenities) and bioretention area is scheduled for 7/15/2025 TC meeting. 4. Contractor to begin by Q4/2025 for completion by Q1/2026 5. Environmental restoration of open space and bioretention area to be installed during the raining season in Q3/2027	1. Potential lowest qualified bid for construction may exceed budgeted amount

Project Name	Project #	
Enhance Gateways on Indiantown	G1803	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2018/2020	2029/Q3	
Carryforward Balance	88,235	
Actual	-	
Encumbrances	-	
Remaining Balance	**88,235**	
Scope of Project/Expected Progress		**Obstacles to Completion**
1.Three of the five landscape gateways have been completed at Turnpike, Center Street and the triangle parcel next to KFC 2.Two remaining gateways at C-18 canal and I-95 are scheduled for beginning design and permitting in Q2/2027. 3. Installation is scheduled in Q4/2028 for completion in 2029.		1. FDOT must complete Phase 2 Indiantown Road improvements prior to beginning work on landscape entries. Expected completion in 2027. 2. FDOT permitting in their right-of-way typically takes one year3.Pushing back this CIP allows staff to complete other CIP work that is more time sensitive

TOWN OF JUPITER
COMMUNITY INVESTMENT PROGRAM
PUBLIC SAFETY
CIP REVIEW

Project No.	Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance	In-Service FY/Qtr	FY Last in CIP
G0037	Police Vehicle Replacement Program	$ 698,858	$ 655,137	$ 43,721	On-going	2025
G2101	Police Radio System Replacement	2,247,922	-	2,247,922	On-going	2025
G2301	Police Memorial	11,200	11,200	-	2026/3	2024
G2503	Police Tactical Rescue Vehicle	566,992	565,597	1,395	2025/4	N/A
E2402	Piatt Place Fire Facility	12,731,585	3,989,465	8,742,120	2026/3	N/A
E2403	Cinquez Fire Facility	13,524,471	5,076,939	8,447,532	2026/3	N/A
	TOTAL	$ 29,781,028	$ 10,298,338	$ 19,482,690		

Current / Active Project Funding	Unspent Carryforward
General revenues	$ 5,496,801
Surtax proceeds	3,717,235
Escrow/Contribution	566,992
Loan proceeds	20,000,000
TOTAL	$ 29,781,028

Project Name	Project #
Police Radio System Replacement	G2101
Inception Date/Last CIP Update	**Projected In-Service FY**
2021/2025	2028
Carryforward Balance	1,562,738
Actual	1,562,738
Encumbrances	-
Remaining Balance	**-**

Scope of Project/Expected Progress	Obstacles to Completion
• This project provides funding for the Town's portion of the anticipated replacement cost of the current police radio infrastructure and hardware. • This replacement will ultimately be necessary due to the current system reaching its end of life. • The best estimates at this time for replacement is FY27 or FY28. • The MPSCC board has began the process of scoping the replacement need and will begin the procurement process.	The anticipated timeframe for replacement is an estimate at this point Total cost have not been identified at this point. As the procurement process becomes further defined and the timeline narrows, actual cost will become clearer.

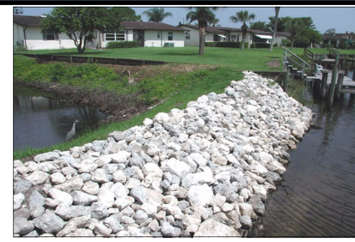
Project Name	Project #
Police Memorial	G2301
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2024 / 2025	2026/3
Carryforward Balance	43,825
Actual	32,625
Encumbrances	11,200
Remaining Balance	**-**

Scope of Project/Expected Progress	Obstacles to Completion
Phase I: Construction of the foundation, installation of pavers, and placement of Police Department monoliths. This phase is currently underway, previously funded and scheduled for completion in FY25, Q4 (August 2025). **Phase II:** The fabrication and installation of a pedestal and a bronze statue. This final element of the memorial will be completed in FY26, Q3 (before May 2026).	

TOWN OF JUPITER
COMMUNITY INVESTMENT PROGRAM
STORMWATER
CIP REVIEW

Project No.	Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance	In-Service FY/Qtr	FY Last in CIP
S1007	Private Stormwater Improvement Grants	$ 322,589	$ 200,000	$ 122,589	On-going	2024
S1009	Stormwater System Rehabilitation	871,984	263,964	608,019	On-going	2025
S1290	Stormwater Asset Maintenance Program	1,410,493	267,570	1,142,923	On-going	2025
S1606	Seminole Ave Stormwater Basin Impr	675,218	357,349	317,869	2025/4	2020
S1917	Old Jupiter Bch Rd Drain	699,000	-	699,000	2027/4	2025
S2012	Pine Gardens N Infr Impr	119,668	119,668	-	2025/3	2022
S2117	Fishermans Landing Drain	556,226	500,742	55,484	2026/2	2023
S2213	Dolphin Dr Drainage Impr	816,606	605,747	210,860	2026/2	2025
S2218	N A1A Drainage Improves	87	-	87	2025/3	2022
S2227	Curb Replacements	301,654	-	301,654	2026/4	2025
S2303	Pennock Ind Pk Drain Impr	941,794	821,874	119,919	2025/4	2023
S2314	Bush Rd Drainage Impr	427,155	384,753	42,402	2026/1	2023
S2418	Dover Ditch Wtr Quality	165,040	3,166	161,874	2026/4	2024
	TOTAL	$ 7,307,512	$ 3,524,832	$ 3,782,680		

Current / Active Project Funding	Unspent Carryforward
Grant revenues	
LRPI	$ 136,508
SFWMD	130,000
Stormwater revenues	322,676
Stormwater R&R funds	6,718,329
TOTAL	$ 7,307,512

Project Name	Project #	
Private Stormwater Improvement Grants	S1007	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2000/2024	On-going	
Carryforward Balance	337,590	
Actual	15,000	
Encumbrances	200,000	
Remaining Balance	**122,590**	

Scope of Project/Expected Progress	Obstacles to Completion
1. Scope: Grant program for private stormwater systems to reimburse up to 50% of eligible construction costs for stormwater improvements that enhance water quality of runoff or minimize risk of flooding. 2. Completed: Awarded reimbursement grant contracts to Jupiter Country Club ($73,397) and Egret Landing ($15,000) in FY2024, and both completed construction. 3. Underway: Awarded a grant contract to Sonoma Isles ($200k) in FY2025, orders for construction materials have been placed. Received two grant applications in March 2025, grant committee completed reviews, one application met the grant requirements. 4. Upcoming: Present one grant contract for Town Council consideration in June 2025, complete work in Sonoma Isles and provide reimbursement.	1. Affordability for private systems due to rising construction costs. 2. Long lead times for construction materials delays the start of work. 3. Eductating commercial property owners and HOAs/POAs about the program and the difference between maintenance projects and eligible projects.

Project Name	Project #	
Stormwater System Rehabilitation	S1009	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2012/2025	On-going	
Carryforward Balance	985,984	
Actual	86,637	
Encumbrances	291,328	
Remaining Balance	**608,019**	

Scope of Project/Expected Progress	Obstacles to Completion
1. Scope: Repairs and/or improvements to existing Town stormwater infrastructure in various areas throughout the Town, including epoxy grout injection, slip-lining, cured in place pipe (CIPP) liner where feasible to minimize disturbance to adjacent properties and minimize restoration. May also include swale rehabilitation to re-establish drainage flow path, clean and video of existing drainage pipes, drainage pipe and structure repairs, outfall replacements and improvements. 2. Completed: Outfall structure improvements including tidal check valve on Eganfuskee, swale rehabilitation in Fishermans Landing, West Beverly Road, and Oak Terrace, outfall repairs on School House Road and in The Shores, CIPP liners on Jupiter Village Road and in The Shores, and replacement of deteriorating end walls and pedestrian railing in The Heights 3. Underway: Swale rehabilitation and CIPP liner in Pennock Industrial Park and drainge improvements on Bush Road 4. Upcoming: Installation of CIPP liner in Fisherman's Landing, and clean and video inspection of main drainage trunk lines to Seminole Avenue and 7th Street stormwater pump stations	1. Continued increases in construction costs 2. Staff workload due to managing multiple simultaneous priorities

Project Name	Project #	
Stormwater Asset Maintenance Program	S1290	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2012/2025	On-going	
Carryforward Balance	1,416,003	
Actual	3,610	
Encumbrances	269,470	
Remaining Balance	**1,142,923**	

Scope of Project/Expected Progress	Obstacles to Completion
1. Scope: Maintenance of stormwater system assets including aging drainage structures, pipes and outfalls, maintenance dredging of detention areas and canals, painting maintenance of stormwater facilities, pump station component replacements and repairs including mechanical, electrical and control systems, and upgrades to control system software and GIS technologies associated with stormwater facilities 2. Completed: Seminole Avenue and 7th Street stormwater pump station pump refurbishments (2021), Jonathan's Landing canal maintenance dredging (2021), Ph 1 High School Ditch bank stabilization (2022), drainage improvements in select Town-own undeveloped alleyways within Pine Gardens North (2023), control system upgrades at Seminole Avenue and 7th Street stormwater pump stations (2024) 3. Underway: Control system upgrades and RTU replacement at Salinity Barrier; 7th Street pump station roof replacement; Ph 1 outfall replacements in Egret Landing; preliminary design of Jupiter Village control structure replacement; drainage improvements in Pennock Industrial Park, Bush Road and Fisherman's Landing 4. Upcoming: Complete design and permitting for Jupiter Village control structure replacement, preliminary design for Ph 2 outfall replacements in Egret Landing and outfall improvements in the Bluffs	1. Continued increases in construction costs 2. Staff workload due to managing multiple simultaneous priorities 3. Regulatory permitting for the Jupiter Village control structure replacement

Project Name	Project #	
Old Jupiter Beach Road and Eganfuskee Street	S1917	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2019/2025	2027/4	
Carryforward Balance	699,000	
Actual	-	
Encumbrances	-	
Remaining Balance	**699,000**	

Scope of Project/Expected Progress	Obstacles to Completion
1. <u>Scope</u>: Drainge improvements to alleviate localized flooding on the western portions of Old Jupiter Beach Road through construction of an additional outfall and drainage infrastructure in coordination with redevelopment at Flagler's Wharf. Drainage improvements will include tidal backflow prevention and water quality treatment. 2. <u>Completed</u>: Eganfuskee stormwater retention area and drainage improvements (2023); Old Jupiter Beach Road conceptual design and coordination with developer and pre-application meeting with SFWMD (2025) 3. <u>Underway</u>: Drainage easement preparation by developer; preliminary design and permitting, continued coordination with developer for design and permitting 4. <u>Upcoming</u>: Obtain drainage easement, detailed design of drainage improvements on Old Jupiter Beach Road, submit permit application to SFWMD, explore grant funding opportunities	1. Coordination of the project with development of Flagler's Wharf 2. Permitting with SFWMD could take time 3. Pursuit of grant funding – this project may be eligible for Resilient Florida Grant Program 4. Targeting timeline of construction concurrent with the dry season to affordably manage the water table, which is exacerbated by tidal proximity 5. Continued increases in construction costs

Project Name	Project #	
Curb Replacements	S2227	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2023/2025	On-going	
Carryforward Balance	301,654	
Actual	-	
Encumbrances	-	
Remaining Balance	**301,654**	

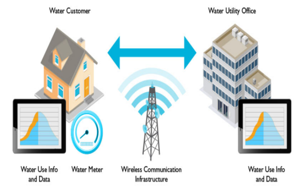
Scope of Project/Expected Progress	Obstacles to Completion
1. Scope: Replacement of select curbs on Town-owned roads to restore flow line elevations and facilitate conveyance of runoff to drainage inlets. Over time, concrete curbs become cracked due to age and/or are lifted by tree roots impeding proper drainage. To the greatest extent possible, coordinate curb replacements with Engineering Department's roadway and re-paving program to reduce neighborhood impacts and economize construction through use of a single contract. 2. Completed: Replacement of 5,695 linear feet of curb in the Hamptons (2021), design of curb replacements in The Island of Abacoa and New Haven (2023), completed design of curb replacements in Egret Landing (2024) 3. Underway: waiting for Engineering to advertise Egret Landing curb roadway improvements, which includes curb replacements 4. Upcoming: receive bids, award contract, and construct curb replacements in Egret Landing	1. Coordination with communities on root pruning ahead of work 2. Coordination with Engineering on resurfacing program 3. Continued increases in construction costs 4. Staff workload due to managing multiple simultaneous priorities

TOWN OF JUPITER
COMMUNITY INVESTMENT PROGRAM
WATER
CIP REVIEW

Project No.	Current / Active Project Expenses	Unspent Carryforward	Encumbrance	Available Balance	In-Service FY/Qtr	FY Last in CIP
W0002	New Meters	$ 51,059	$ -	$ 51,059	On-going	2025
W0002	Small Meter Replacements	3,651,365	-	3,651,365	On-going	2025
W0329	Large Meter Replacements	269,109	-	269,109	On-going	2025
W0128	Wells-N Limestone Creek Wellfd	7,746,325	1,297,052	6,449,272	2029/1	2022
W1219	Software-UBS & EAM Replacement	556,186	335,540	220,646	2026/4	2025
W1290	Water Asset Maintenance Program	5,260,315	2,473,980	2,786,334	On-going	2025
W1291	Professional Services	33,855	2,546	31,310	On-going	2021
W1402	Pump Replacement Program	840,404	469,334	371,070	On-going	2022
W1503	MBA Rehab RO Permeate Od	596,269	521,905	74,364	2025/4	2021
W1508	RO Membrance Repl	1,200,579	763	1,199,817	2028/1	2020
W1602	Piping Upgr-Central Bd PS	2,300,922	107,150	2,193,772	2027/4	2024
W1605	Nitrogen Blanket in Sulf	99,357	-	99,357	2027/2	2016
W1817	Production Well Replacement Program	5,697,422	2,525,541	3,171,881	2032/4	2024
W1914	WTP Control System Cybersecurity	214,401	14,433	199,968	On-going	2025
W2007	WTP Hardened Server Building	4,332,377	8,261	4,324,116	2027/1	2025
W2010	RO Plant Improvements to Address Raw Water Degradation	2,924,153	13,483	2,910,670	2027/4	2022
W2011	Construction of Floridan Aquifer Wells RO-14, RO-15 & RO-16	7,443,913	1,536,432	5,907,481	2027/4	2022
W2012	Pine Gardens N Infr Impr	422,535	422,535	-	2025/3	2022
W2115	Brentwood North Distr Impr	14,916	-	14,916	2025/3	2021
W2117	Fishermans Landing WM Repl	2,008,536	1,907,639	100,897	2026/2	2023
W2120	Distribution System Water Quality Sampling Stations	99,325	67,705	31,620	2028/1	2025
W2121	RO Permeate Degasifier	10,000	-	10,000	2026/1	2021
W2213	Dolphin Dr WM Repl	589,848	561,791	28,057	2026/2	2025
W2303	Pennock Ind Pk Valves/Hydr	192,200	162,330	29,871	2025/4	2023
W2312	NF Conc Blend w/RO RawWt	452,987	73,954	379,033	2026/4	2023
W2313	Deep Injection Well System	15,807,452	10,266,412	5,541,040	2027/1	2025
W2317	Toney Penna WM & Valves	68,490	9,389	59,102	2025/1	2024
W2318	Ammonia Inj Reloc/4-Log	767,300	70,200	697,100	2027/4	2024
W2415	ITR WM Fitting Repl	261,300	36,052	225,248	2026/4	2025
W2439	Emergency 24" FA RWM Repl	1,320,712	17,892	1,302,821	2026/4	2025
W2514	NF Acid Tank Emerg Repl	1,298,021	25,565	1,272,456	2027/2	2025
W2515	Eganfuskee/Carl/Clark Impr	520,000	-	520,000	2027/2	2025
	TOTAL	$ 67,051,635	$ 22,927,884	$ 44,123,750		

Current / Active Project Funding	Unspent Carryforward
Grant revenues	
FEMA Hazard Grant	$ 1,939,152
Water R & R funds	65,061,424
Off-site fees	51,059
TOTAL	$ 67,051,635

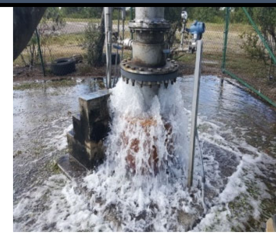
Project Name	Project #
Small Meter Replacements	W0002
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
1999/2025	2030/1 & On-going
Carryforward Balance	4,013,438
Actual	360,375
Encumbrances	-
Remaining Balance	**3,653,063**



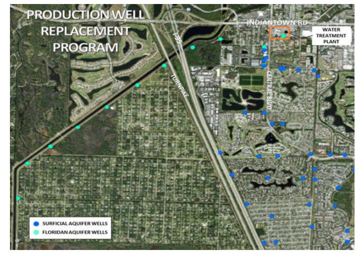
Scope of Project/Expected Progress	Obstacles to Completion
1. Scope: Transition from radio read metering system to Advanced Metering Infrastructure (AMI) to improve system reliability and safety, enhance operational efficiencies, provide for better water conservation and leak/tamper detection, and provide real time collection of customer water usage data with a customer interface to promote transparency and meet customer expectations for data access. 2. Completed: researched and developed criteria for the AMI conversion, including pilot studies of various technologies and options, prepared bid documents (Request for Proposals, RFP) 3. Underway: finalize RFP bid solicitation package, advertise June 1, 2025 4. Upcoming: receive and evaluate proposals in response to RFP, presentations by respondents to RFP, selection committee meeting to discuss and rank proposals, vendor selection and contract award, complete AMI transition over a 5-year period.	1. Adoption of the technology and coordination with the Customer Information and Utility Billing system and V5 upgrade 2. Maintenance of existing system during conversion. Meter readers and customer service office will need to operate both meter reading systems until transition to AMI is completed over 5 years. 3. Long material lead times extending project completion dates 4. Continued increases in construction costs 5. Staff workload due to managing multiple simultaneous priorities

Project Name	Project #
North Limestone Creek Wellfield	W0128
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2004/2022	2027/4
Carryforward Balance	9,029,024
Actual	1,282,699
Encumbrances	1,297,052
Remaining Balance	**6,449,272**

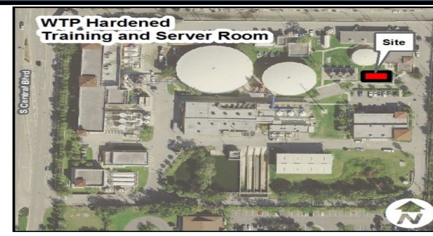
Scope of Project/Expected Progress	Obstacles to Completion
1. Scope: Construct six surficial aquifer (SA) wells including raw watermains, wellheads, instrumentation/controls, and an electrical/emergency generator building for the Town's wellfield located north of Indiantown Road, along the Island Way corridor. The electrical building will include restrooms and storage space for Jupiter Community Park (JCP). 2. Completed: raw water main (rwm) extension to Island Way (2007), drilled 2 wells (2013), well site clearing & prep (2022), design of rwm, wellheads and electrical bldg (2023), started construction of rwm along Island Way (2024) 3. Underway: construction of rwm along Island Way, drilling 2 wells, site plan approval for electrical/emergency generator bldg with JCP restrooms and storage, final design of wellheads and bldgs. 4. Upcoming: obtain site plan approval for electrical bldg, obtain construction permits, bid construction contract, complete construction, place wells into service.	1. Coordination with PBC for abandonment of historical precise alignment of Church Street that winds through JCP 2. Limited number of licensed, qualified contractors specialized in well construction 3. Long material lead times for electrical and generator equipment 4. Significant cost increases for wellhead and building construction

Project Name	Project #	
Water Asset Maintenance Program	W1290	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2012/2024	On-going	
Carryforward Balance	6,265,113	
Actual	992,365	
Encumbrances	2,342,813	
Remaining Balance	**2,929,935**	

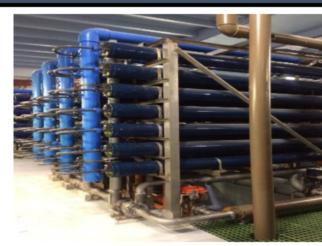
Scope of Project/Expected Progress	Obstacles to Completion
1. Scope: Routine maintenance of water system assets to achieve and extend useful life. Activities performed under this Program include compliance mandated valve and hydrant testing, replacement of inoperable and aging water system valves and hydrants, surficial (SA) and Floridan aquifer (FA) well rehabilitation, painting maintenance of water facilities, repairs and replacement of roof and HVAC systems, maintenance of water plant control systems and GIS technologies, and maintenance of the surficial aquifer recharge system. 2. Work completed: painting maintenance of various water plant facilities, valve & hydrant testing, valve, hydrant & water service replacements in Eagles Nest and Ocean Walk, Nano Plant HVAC replacements. 3. Work underway: painting maintenance of Nano Plant pretreatment, valve & hydrant testing, valve, hydrant, water service replacements in Whispering Trails, control system upgrades, Floridan Aquifer (FA) well improvements 4. Upcoming work: Nano Plant roof replacements, continued painting maintenance, valve & hydrant testing, and valve & hydrant replacements, continue FA well improvements, surficial aquifer well rehab as needed.	1. Can only take one FA well out of service at a time for well construction due to limited raw water supply and customer demands. 2. Limited number of licensed, qualified contractors specializing in well rehab and construction. 3. Permitting with regulatory agencies for FA well improvements on the C-18 Canal can take a while and is challenging. 4. Long material lead times for pumps and electrical equipment for well improvements. 5. Construction cost increases. 6. Permitting to replace inoperable valves in FDOT and PBC roads can take time.

Project Name	Project #	
Production Well Replacement Program (Surficial & Floridan)	W1817	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2018/2025	On-going	
Carryforward Balance	2,272,038	
Actual	1,754	
Encumbrances	209,251	
Remaining Balance	**2,061,034**	

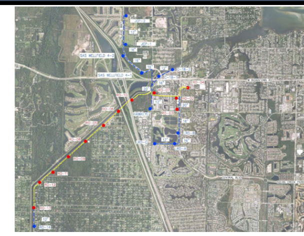
Scope of Project/Expected Progress	Obstacles to Completion
1. Scope: Planned replacement of existing surficial aquifer (SA) and Floridan Aquifer (FA) water supply wells that are no longer responding to rehabilitation efforts and/or require refurbishment of existing and aged mechanical, electrical and control systems within the wellsite(s). 2. Completed: replacement of 5 SA wells (8A, 9A, 10A, 11A and 12A) including raw water main (rwm) modifications and wellhead mechanical, electrical and control systems (2020-2024), bid and award construction contract for improvements to 6 FA wells (RO2, 3, 5, 7, 11, 13). 3. Underway: evaluation and design for replacement of two SA wells (13 & 27), construction of Ph 1 of RO well improvements 4. Upcoming: complete design and permitting for SA wells 13 & 27, advertise and award a construction contract and complete construction (2028/4), complete construction of Ph 1 RO well improvements (2026/4)	1. Significant cost increases for well construction 2. Limited number of contractors qualified to complete the specialized well construction projects 3. Limited footprint of existing wellsites for replacement wells, impacts to adjacent properties and availability of land for relocated wellsites 4. FPL responsiveness for pole relocation required at SA well 13. 5. Coordination with Engineering for Toney Penna Drive roadway project immediately adjacent to SA well 13 6. Coordination with property owners adjacent to SA well 27 including removal of encroachments within wellsite limits 7. Permitting and coordination with multiple agencies

Project Name	Project #	
WTP Hardened Server Building	W2007	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2022/2025	2027/1	
Carryforward Balance	4,617,029	
Actual	284,652	
Encumbrances	8,261	
Remaining Balance	**4,324,116**	

Scope of Project/Expected Progress	Obstacles to Completion
1. Scope: Design and construct a 3,453 sq ft FEMA P-361 (2021) compliant hardened building with a generator to house critical water plant control servers and staff during major storm events and provide ADA-accessible training room. 2. Completed: Received Ph 1 (Design) grant contract from FEMA awarded the project (2021), advertised and awarded a contract for architectural and engineering design services, submitted Ph I deliverables to FEMA/FDEM (2023), submitted quarterly grant progress reports as required 3. Underway: Received the Ph 1 grant contract modification from FEMA increasing the FEMA reimbursement share from 57% to 75%, FEMA evaluation of Ph 2 funding and deliverables 4. Upcoming: Pending receipt of grant contract from FEMA for Ph 2 (Construction) advertise, bid, and award construction contract, complete construction.	1. Extended FEMA reviews and lengthy federal approval processes. 2. Changes are expected to improve the Federal/Local cost share from 57/43 to 75/25. 3. Coordination with other major construction projects at the water treatment plant 4. Long material lead times extending project completion dates 5. Continued increases in construction costs

Project Name	Project #	
RO Plant Improvements to Address Raw Water Degradation	W2010	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2020/2022	2027/4	
Carryforward Balance	2,925,223	
Actual	1,070	
Encumbrances	13,483	
Remaining Balance	**2,910,670**	

Scope of Project/Expected Progress	Obstacles to Completion
1. Scope: Construct improvements to the reverse osmosis (RO) membrane treatment plant in response to increasing salinity in the Floridan Aquifer raw water supply, which have resulted in higher pressures requirements to produce the same amount and quality of drinking water. Improvements include replacing nine energy recovery turbines, fiberglass pressure vessels, and stainless steel piping capable of operating at higher pressures. Aged cartridge filter housing, sturctural train supports, and deteriorating pressure vessels will also be replaced to address safety concerns. Membrane replacements in 5 of the 9 trains will occur concurrently with this project. 2. Completed: pilot testing to pre-qualify acceptable membranes, detailed engineering design (90%), obtained permit from PBC Dept of Health 3. Underway: final design and permitting 4. Upcoming: prepare bid documents, advertise, bid, award construction contract, and complete construction	1. Took one-year to get the permit from Palm Beach County Health Department 2. Limited number of specialized contractors qualified and experienced with membrane technology 3. Coordination with existing operations at the water treatment plant 4. Long material and equipment lead times extending project completion dates 5. Continued increases in construction costs 6. Staff workload due to managing multiple simultaneous priorities

Project Name	Project #	
FA Wells RO-14, RO-15 & RO-16	W2011	
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**	
2020/2022	2027/4	
Carryforward Balance	9,459,267	
Actual	2,015,353	
Encumbrances	1,536,432	
Remaining Balance	**5,907,482**	

Scope of Project/Expected Progress	Obstacles to Completion
1. Scope: Construct 3 Floridan Aquifer (FA) wells to address water quality degradation (increasing salinity) in the raw water supply to the RO Plant allowing exisitng wells to rest and/or be pumped at lower rates. Project includes raw watermains (rwms), wellheads, instrumentation, controls, and an electrical/emergency generator building with restrooms and storage for JCP. RO14, in an easement on the C-18 canal adjacent to PBCE; RO15 & RO16 at JCP. 2. Completed: rwm extension to Island Way (2021), well site clearing prep (2022), started design of rwms, wellheads and electrical building (2023), started construction of rwms Island Way and C-18 canal (2024), design of replacement rwm damaged by others under Indiantown Rd (2025), well drilling (2025) 3. Underway: permitting to replace rwm damaged by others under Indiantown Rd, construction of rwms on Island Way and C-18 Canal, site plan approval for electrical/emergency generator building, final design of wellheads and electrical bldg. 4. Upcoming: bid and construct replacement of damaged rwm, bid and construct electrical/emergency generator building and wellheads, place wells into service.	1. Coordination with PBC for abandonment of historical precise alignment of Church Street that winds through JCP 2. Limited number of licensed, qualified contractors specialized in well construction 3. Long material lead times for electrical and generator equipment 4. Significant cost increases for wellhead and building construction

Project Name	Project #
Deep Injection Well System	W2313
Inception Date/Last CIP Update	**Projected In-Service FY/Qtr**
2022/2025	2027/1
Carryforward Balance	20,173,071
Actual	4,365,619
Encumbrances	10,266,412
Remaining Balance	**5,541,040**

Scope of Project/Expected Progress	Obstacles to Completion
1. Scope: Construct a 3,500 foot deep Class I deep injection well (DIW), with dual zone monitoring well (DZMW), for disposal of membrane treatement by-product water (concentrate) to replace the 35-year old surface water outfall to the SW Fork of the Loxahatchee River as the primary means of disposal. 2. Completed: demolished sludge drying pens and site prep for DIW (2023), bid and awarded a contract for professional services, designed, permitted, bid and awarded a construction contract to drill the DIW and DZMW, started drilling of the DIW, design of Ph 2 piping and pump stations 3. Underway: DIW drilling 50% complete, permit review with FDEP for Ph 2 piping and pump stations 4. Upcoming: complete drilling DIW and DZMW, obtain FDEP permit for Ph 2, bid and award construction contract for Ph 2 piping and pump stations, complete construction and place the DIW and DZMW into service, final permitting with FDEP to transition from construction to operation.	1. Limited number of contractors qualified to complete specialized well construction projects 2. Coordination during construction with existing water plant operations. 3. Long material lead times, extending contract completion dates 4. Construction cost increases 5. Permitting with FDEP to transition from "Construction" to "Operation" for the DIW system