AGENDA
TOWN OF JUPITER
TOWN COUNCIL WORKSHOP
TOWN COUNCIL CHAMBERS
THURSDAY, JUNE 18, 2026
6:00 PM

Call To Order

Roll Call:

Mayor Jim Kuretski
Vice-Mayor Phyllis Choy
Councilor Ron Delaney
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 Operating Budget for FY2027.

ADJOURNMENT

Town Council Future Meetings
July 7, 2026, 7pm - Town Council Chambers
July 21, 2026, 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 561-741-2530 at least 48 hours in advance to request accommodations.*

TOWN OF JUPITER
Discussion of Proposed Operating Budget for FY2027

DATE	June 18, 2026
TO	Honorable Mayor and Members of Town Council
THRU	Frank Kitzerow, Town Manager
FROM	Scott Reynolds, Finance Director
SUBJECT	Discussion of the Proposed Operating Budget for FY2027.

EXECUTIVE SUMMARY

Attached is a presentation providing an overview of the proposed Fiscal Year 2027 Operating Budget, which begins on October 1, 2026 and ends September 30, 2027. Also attached is the proposed FY27 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

- Fiscal Responsibility
- Organizational Excellence
- Safety
- Strong Local Economy

ATTACHMENTS

1. Transmittal Letter
2. FY2027 Operations Budget
3. FY2027 Jupiter Revenue Manual
4. Presentation

FUNDING SOURCE

FY2027 Proposed Operating Budget

To:	Honorable Mayor and Members of Town Council
From:	Frank Kitzerow, Town Manager
Date:	June 11, 2026
Re:	Town of Jupiter FY2027 Proposed Operating Budget

The FY2027 Proposed Operating Budget reflects the Town of Jupiter's continued commitment to fiscal responsibility, public safety, infrastructure investment, and maintaining high service levels while living within its means. Major themes reflected in the proposed budget include the launch of the new Jupiter Fire Rescue Department (JFRD) on October 1, 2026; strategic investments in personnel and technology; and the preservation of financial stability across all major funds.

Key Budget Priorities

- Successful implementation and operation of the Jupiter Fire Rescue Department.
- Continued investment in employee recruitment and retention through competitive compensation.
- Maintenance of core public safety, public works, and infrastructure services.
- Operational efficiency improvements through technology and organizational enhancements.
- The estimated millage rate is proposed at 3.5917. This total millage is made up of two components: a General Fund operating millage of **2.3894** combined with a JFRD portion of the millage of **1.2023**. The General Fund operating millage remains the same (flat) as FY 2026; the JFRD portion of the millage rate is less than the Jupiter MSTU rate charged by Palm Beach County.
- No proposed water or stormwater rate indexing for FY2027.

Revenue Overview

Early estimates indicate the Town can anticipate a 5.99% increase in taxable property values, generating approximately $2.3 million in additional General Fund Ad Valorem revenues. The proposed General Fund portion of the operating millage remains unchanged from FY 2026 at **2.3894 mills**.

To support the new fire department, an additional **1.2023 in millage rate** is proposed, generating approximately **$21.6 million** in operating revenue. Combined with EMS transport fees, fire assessments, inspection fees, and fire prevention revenues, total JFRD funding is projected at **$25.5 million**.

As a result, the proposed total Town operating millage rate would be **3.5917** mills, consisting of **2.3894** mills for General Fund operations and **1.2023** mills dedicated to Fire Rescue operations.

General Fund Operating:

The FY2027 General Fund Operating Budget totals $85,249,109, representing a decrease of 112.27% from the FY2026 adopted budget. In FY 2026, implementation funding for JFRD was funded from General Fund reserves, so this decrease is the result of capturing JFRD revenues and expenditures in a standalone fund beginning with year one of operations. The proposed budget has been prepared in accordance with the Town Council's strategic priorities and financial policies, emphasizing prudent stewardship of public resources while maintaining service levels across all departments.

Revenue projections for FY2027 reflect current stability in the Town's tax base and other key revenue sources but this could change if voters approve the proposed tax reform legislation in November. Property values within the Town have remained strong, providing a solid foundation for General Fund operations going into FY2027. Staff has utilized conservative revenue forecasting methodologies to account for economic uncertainties while ensuring sufficient resources are available to fund essential services.

Overall General Fund revenues are expected to increase by approximately **$4.3 million**, driven by higher property values, increased state-shared revenues, stronger interest earnings, and modest growth in service charges.

Despite this history of financial stability, Jupiter, along with all local governments throughout Florida, is facing a period of unprecedented uncertainty resulting from the Florida Legislature's June 2, 2026 approval of House Joint Resolution 1-F (HJR-1F), a proposed constitutional amendment that will be presented to Florida voters in November 2026.

If approved by the voters, HJR-1F would significantly expand homestead property tax exemptions beginning January 1, 2027, increasing the exemption for non-school taxes from the current level to $150,000 in 2027 FY2028 and $250,000 in 2028 FY2029. The proposal would also reduce the assessment growth cap on non-homestead properties from 10 percent to 5 percent annually and place additional restrictions on the use of municipal ad valorem revenues. These changes have the potential to substantially reduce future property tax revenues available to municipalities across the State of Florida. While the Town is currently in a very stable financial position, HJR-1F brings uncertainty to our financial forecasts for FY 2028 and beyond.

Fire Rescue Department Transition

A major milestone in the FY2027 budget is the transition from Palm Beach County Fire Rescue to the locally operated Jupiter Fire Rescue Department. This achievement reflects years of planning, analysis, and commitment to providing high-quality emergency services in a fiscally responsible manner.

As a reminder of why the Town began the journey toward establishing its own fire department, it is important to note that more than three years ago the Town estimated that a locally operated fire department could be established with first-year operating costs of approximately $25.5 million. The FY2027 budget validates that estimate, with proposed operating costs remaining at approximately **$25.5 million**.

By comparison, the countywide fire millage structure initially proposed by Palm Beach County in 2022 would have resulted in an estimated annual cost of approximately **$64 million to Jupiter taxpayers, based on using the countywide fire MSTU rate of 3.4581.** As a result, the Town's decision to establish Jupiter Fire Rescue is projected to save taxpayers approximately **$38.5 million in FY2027** alone while maintaining local control over fire rescue services and ensuring resources are aligned with the community's specific needs and priorities.

The Town also plans to convert approximately **$20 million from a commercial paper bridge loan** to a long-term debt issuance to finance the construction of the two new fire stations, leveraging its AAA credit rating to secure favorable financing terms. The annual debt service of $2 million is included in the proposed $25.5 million first year operating cost for JFRD and is proposed to be supported by the Non-Ad Valorem Fee.

Expenditure Highlights

Overall expenditures for “all” funds increased by approximately **$1.1 million** or 0.62% from FY2026, excluding the new Fire Fund operations. Key assumptions include:

- A 5% salary adjustment for non-union employees.
- Increased property and liability insurance costs due to facility expansion and market conditions.
- No increase in employee health insurance premiums.
- Full funding for the first year of Jupiter Fire Rescue operations.

Financial Stability

Despite the significant investment in implementation costs for fire services over the past three years of $42 million, the Town maintains a strong financial position:

- The first two years of implementation of JFRD was funded through the Town’s investment earnings (the effective use of cash balances to earn additional investment income and offset the need for reserve funding, providing approximately $16.4 million in additional funding that did not need to come from the Town’s reserves).
- Estimated FY2026 ending General Fund balance: **$41.8 million**.
- Estimated FY2027 ending General Fund balance: **$40.3 million**.
- Reserves remain well above the Town Council’s policy requirements of restricting three months of operating funds, providing flexibility for future needs and unforeseen events.

Enterprise and Special Revenue Funds

The Town's enterprise and special revenue fund remain in strong financial standing. Key assumptions for FY2027 for these funds include:

- **Water Fund:** No rate indexing proposed; debt service costs continue to decline. Due to changes in legislation, a water rate study will be required for FY2027.
- **Stormwater Fund:** No rate indexing proposed; funding includes vehicle replacement and infrastructure maintenance costs.
- **Building Fund:** Revenues remain strong due to permit activity; due to changes in Florida Statute, a permit fee study is planned for FY2027.
- **Health Insurance Fund:** Remains stable and self-supporting, with no premium increases for the sixth consecutive year.

Next Steps

Key milestones in the FY 2027 budget adoption process include:

- June 18: First budget workshop.
- July 1: Certification of taxable values by the Property Appraiser.
- July 21: Adoption of the preliminary millage rate.
- August 13: Second budget workshop and CIP review.
- September 8 and September 22: Public hearings and final budget adoption.

Conclusion

The FY2027 Preliminary Operating Budget positions the Town to successfully launch its own fire rescue department while maintaining strong financial reserves, stable tax rates, and high-quality municipal services. The launch of a municipal fire rescue department delivers meaningful tax savings for Jupiter residents, while providing exceptional levels of service. The proposed budget balances strategic investment with long-term fiscal sustainability and reflects the Town's commitment to meeting the needs of residents and businesses while protecting taxpayer value.

While the budget being presented offers near-term stability, until the financial impacts of HJR-1F constitutional amendment are understood the Town will continue monitoring legislative developments that may affect future revenues. Staff will continue evaluating the potential impacts of HJR-1F and will provide the Town Council and residents with updated financial projections as additional information becomes available. It would be prudent to discuss the proposed legislation, outline possible impacts, and begin formulating policy discussions during budget deliberations as the Town prepares for the new fiscal year

TOWN OF
JUPITER

FY2026 /2027
Operating Budget
Workshop

06/18/2026

TOWN OF JUPITER
GENERAL FUND
SUMMARY OF PROPOSED BUDGET
FISCAL YEAR 2026 - 2027

REVENUES:	Actual 2024 - 2025	Adopted 2025 - 2026	Proposed 2026 - 2027
Taxes - Current Ad valorem	32,616,035	34,577,582	36,565,653
Taxes - Utility	6,430,914	6,359,518	6,676,111
Franchise fees	6,142,437	6,941,361	7,005,000
Taxes - Other	4,429,756	4,329,849	4,620,000
Licenses and permits	164,735	100,000	120,000
Intergovernmental	10,156,370	9,424,045	9,857,423
Charges for services	6,264,259	6,735,084	6,795,140
Solid Waste Collection Revenue	6,612,846	6,772,080	6,965,227
Fines and forfeitures	221,768	198,000	188,000
Interest	5,454,322	2,309,267	3,618,267
Miscellaneous	363,505	148,000	145,000
CRA Cost Reimbursement	686,883	764,577	734,389
CRA Loan Repayment	-	800,000	508,899
Fund Balance	-	17,710,809	1,450,000
TOTAL REVENUES	**79,543,830**	**97,170,172**	**85,249,109**

EXPENDITURES:	Actual 2024 - 2025	Adopted 2025 - 2026	Proposed 2026 - 2027
Council	278,154	333,791	300,500
Town Manager	1,015,191	1,132,179	1,127,470
Town Clerk	741,256	739,369	570,139
Neighborhoods	339,518	390,266	402,484
Community Relations/Public Info	851,719	972,530	993,889
Finance	1,334,006	1,741,827	1,904,312
Town Attorney	337,246	450,000	450,000
Information Systems	3,820,073	4,353,657	4,644,020
Human Resources	1,062,964	1,241,865	1,373,555
Utilities and Operating Expenses	7,867,091	9,484,650	9,834,952
Solid Waste Collections	6,614,401	6,772,080	6,965,227
Fire Rescue	2,958,512	17,026,348	-
Planning and Zoning	2,110,822	2,619,482	2,532,452
Police	29,840,207	32,000,174	35,170,508
Code Compliance	898,006	986,271	1,058,533
Engineering	1,762,559	2,405,626	2,461,107
Public Works	5,436,599	6,539,912	7,063,483
Parks Maintenance	3,047,893	3,330,941	3,490,013
Recreation Services	4,120,181	4,649,204	4,906,465
TOTAL EXPENDITURES	**74,436,398**	**97,170,172**	**85,249,109**

TOWN OF JUPITER
BUDGET INFORMATION - REVENUES
FISCAL YEAR 2026 - 2027

FUND **001 / General Fund**

Dept/Div **Revenues**

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
31	**TAXES**					
311100	Ad Valorem Taxes-Current	27,404,384	29,918,409	32,616,035	34,577,582	36,565,653
311200	Ad Valorem Taxes-Delinquent	117,480	30,928	715	20,000	20,000
312410	Local Option Gas Tax	950,152	970,251	969,490	1,000,000	1,000,000
312420	New Local Option Gas Tax	432,177	439,770	441,619	500,000	500,000
314100	Util Serv Tax-Electricity	4,468,298	4,581,294	4,716,906	4,623,518	4,928,111
314300	Util Serv Tax-Water	1,305,703	1,304,205	1,451,025	1,496,000	1,478,000
314800	Util Serv Tax-Propane	216,870	242,843	262,983	240,000	270,000
315100	Communications Service Taxes	2,723,315	2,885,962	3,017,933	2,809,849	3,100,000
	Subtotal	**37,618,379**	**40,373,663**	**43,476,705**	**45,266,949**	**47,861,764**
32	**LICENSES & PERMITS**					
322100	Bldg Permits-Engineering	94,105	126,993	164,735	100,000	120,000
323100	Franchise Fees-Electricity	5,971,127	5,813,565	5,791,101	6,506,361	6,605,000
323700	Franchise Fees-Solid Waste	320,704	337,945	351,336	435,000	400,000
	Subtotal	**6,385,936**	**6,278,503**	**6,307,172**	**7,041,361**	**7,125,000**
33	**INTERGOVERNMENTAL**					
331200	Fed Grant-Public Safety	-	-	38,133	-	-
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	34,321	-	-
335120	State Shared-Proceeds	2,785,866	2,654,859	2,661,531	2,584,800	2,773,359
335140	State Shared-Mobile Home Tax	1,313	1,379	1,385	1,400	1,400
335150	State Shared-Alcoholic Bev Tax	64,484	74,676	64,827	60,000	60,000
335180	State Shared-Half Cent Sale Tx	6,326,860	6,134,105	5,989,657	5,966,600	6,211,419
335450	State Shared-Motor Fuel Tax Rt	32,551	35,704	41,859	30,000	30,000
335900	State Shared-Police Pension Co	996,558	1,063,531	1,139,336	611,245	611,245
338201	Shared Oth-PBC Business Tax Rc	132,944	128,230	129,718	130,000	130,000
338401	Shared Oth-PBC Road Impact Fee	4,710	45,841	52,258	40,000	40,000
338402	Shared Oth-SWA Recycling	-	-	3,343	-	-
	Subtotal	**10,542,330**	**10,274,210**	**10,156,370**	**9,424,045**	**9,857,423**
34	**CHARGES FOR SERVICE**					
341300	CFS-Admin Fees Code Enforce	5,826	4,633	8,792	8,000	8,000
341301	CFS-Admin TPA	6,500	6,500	2,500	6,000	6,500
341901	CFS-Filing Fee	467	-	1,840	-	-
341904	CFS-Record Search/Copying	4,960	1,635	11,241	5,000	15,000
341906	CFS-Tower Rental	195,323	204,295	228,360	223,536	233,846
341913	CFS-Spring Train Parking Fees	51,863	31,268	49,330	20,000	30,000
342100	CFS-Police Services	135,272	158,669	144,715	140,000	140,000
343317	CFS-Surcharge	1,249,361	1,369,702	1,472,188	1,471,000	1,096,750
343400	CFS-Garbage Fees	6,101,769	6,412,676	6,612,846	6,772,080	6,965,227
344901	CFS-Road Maintenance	38,516	35,441	41,751	35,000	35,000
344902	CFS-Sign Shop Services	1,505	1,295	385	500	500
344903	CFS-Highway Lighting	100,287	103,295	111,792	111,792	122,971
347202	CFS-Program Activity Fees	111,155	119,251	128,798	120,000	130,000
347203	CFS-Athletic Fees	165,171	172,818	190,784	185,000	190,000
347204	CFS-Senior Activity Fee	10,667	14,205	30,339	22,500	30,000
347206	CFS-Camps/Schools Out	413,201	562,916	662,407	612,000	702,000
347207	CFS-Skate Park Revenues	60,035	53,610	42,794	60,000	45,000
347208	CFS-Skate Park Rental Revenue	6,200	900	1,500	2,500	2,500
347210	CFS-Travel Youth Sports	-	-	-	122,500	130,000
347211	CFS-School Sports Teams	-	-	-	2,000	-
347212	CFS-Tournaments Revenue	-	-	-	30,000	30,000
347213	CFS-Facility Fees	-	-	-	3,000	3,000
347214	CFS- Pickleball Court Fee	-	-	-	-	3,500
347400	CFS-Special Events	20,997	27,107	25,822	25,000	20,000

TOWN OF JUPITER
BUDGET INFORMATION - REVENUES
FISCAL YEAR 2026 - 2027

FUND **001 / General Fund**

Dept/Div **Revenues**

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
347401	CFS-Parks & Rec-Sponsorship	10,000	10,000	-	25,000	25,000
347402	CFS-Business Development	-	-	11,600	-	-
347404	CFS-Jubilee Business Fair	6,400	200	2,700	-	3,000
347405	CFS-Jubilee Food Vendor Fee	1,000	5,000	1,500	1,500	2,000
347480	CFS-Autism Event	-	-	2,750	-	-
347491	CFS-Memorial Bricks	17,336	16,200	4,000	10,000	10,000
347501	CFS-Civic Center	78,759	66,856	82,983	75,000	75,000
347502	CFS-Community Center	14,889	14,730	21,920	18,000	18,000
347503	CFS-Old Town Hall	2,643	2,230	2,288	2,500	3,000
347901	CFS-Concession Sales	22,674	22,968	25,119	25,000	25,000
347903	CFS-Comm Center Admin Fee	800	100	-	1,000	1,000
349002	CFS-Plan Review Fees	125,833	109,874	153,621	110,000	125,000
349005	CFS-Engineering Review Fees	7,285	14,580	8,700	15,000	15,000
349190	Cost Allocation - CRA	749,996	765,911	686,883	764,577	734,389
349400	Cost Allocation-Water	1,528,157	1,651,798	1,794,513	2,089,197	2,079,974
349410	Cost Allocation-SW	198,205	223,599	234,189	289,980	293,118
349450	Cost Allocation-Building	599,802	671,610	745,146	849,579	1,127,481
349701	CFS-Dive Bar Parking Lease	16,863	17,413	17,890	18,000	18,000
	Subtotal	**12,059,717**	**12,873,284**	**13,563,988**	**14,271,741**	**14,494,756**
35	**FINES & FORFEITURES**					
351100	Court Fines	78,755	73,616	96,275	77,000	80,000
351500	Court Fines - Traffic $12.50	45,017	37,358	32,460	48,000	35,000
354000	Local Ordinance Violations	35,300	154,750	50,874	50,000	50,000
354002	Local Fines-Parking Tickets	26,376	19,625	15,091	20,000	20,000
354003	Local Fines-False Alarms	3,675	8,750	2,725	3,000	3,000
356010	State - Seized Tag	1,667	1,317	2,333	-	-
359100	Oth Fines-Federal Forfeits	105,601	-	22,009	-	-
	Subtotal	**296,391**	**295,416**	**221,768**	**198,000**	**188,000**
36	**MISCELLANEOUS**					
361101	Interest-Cash w/Broker Invest	852,575	1,507,371	1,116,758	500,000	600,000
361102	Interest-SBA	221,089	268,076	233,216	150,000	200,000
361106	Interest-Allspring	988,337	1,184,620	1,003,860	500,000	800,000
361106	Interest-WF Heritage Fund	844,307	2,659,221	-	-	-
361108	Interest-Bank Interest	133,021	159,742	2,214,897	1,000,000	1,200,000
361110	Interest-FLCLASS	-	-	139,102	120,000	120,000
361113	Interest-CRA Loan	93,267	78,267	60,267	39,267	15,267
361114	Interest-Economic Development	19,389	12,098	4,741	-	-
361128	Interest FL PALM	-	-	704,583	-	650,000
361124	Interest-Seacoast ICS Sweep	-	288,258	-	-	-
361200	Interest-Palm Beach County	22,186	39,441	33,310	-	33,000
361300	Interest-Net Ch Fair Value Inv	271,208	315,286	172,056	-	-
361400	Interest-Gain/Loss Sale Invest	(172,064)	(220,307)	(228,468)	-	-
364000	Disposition of Fixed Assets	70,408	148,922	96,210	-	-
364999	Disp FA-Abandonment ROW	1,000	-	-	-	-
366100	Donations	23,100	1,300	1,000	-	-
366104	Donation-Police Department	-	-	2,000	-	-
366110	Donation-Parks & Recreation	-	475	-	-	-
366111	Donation-Jupiter Jubilee	-	21,000	32,900	18,000	30,000
369340	Oth Rev-Insurance Reimburse	33,136	19,722	60,149	20,000	20,000
369900	Other Miscellaneous Revenue	183,847	8,858	69,305	25,000	25,000
369907	Oth Rev-Rebate Revenue	73,016	40,784	35,334	50,000	35,000
369920	Oth Rev-Credit Card Processing	2,375	2,575	50	-	-
369930	Oth Rev-Refund Prior Yr Exp	2,055	1,818	11,141	-	-
369935	Oth Rev-PD Derelict Vessel	15,000	32,550	4,800	-	-
369941	Oth Rev-Worker Comp Reimburse	18,230	58,577	15,616	-	-

TOWN OF JUPITER
BUDGET INFORMATION - REVENUES
FISCAL YEAR 2026 - 2027

FUND **001 / General Fund**

Dept/Div **Revenues**

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
369942	Oth Rev-Wellness Programs	40,000	40,000	35,000	35,000	35,000
369945	Oth Rev-Vehicle Fuel Reimburse	111,250	101,100	-	-	-
	Subtotal	**3,846,731**	**6,769,753**	**5,817,827**	**2,457,267**	**3,763,267**
38	**TRANSFERS**					
381105	Tfr Fr-Surtax Fund	-	2,000,000	-	-	-
381190	Tfr Fr-CRA		-	-	800,000	508,899
381230	Trf Fr-GO Bond	-	-	44,258	-	-
	Subtotal	**-**	**2,000,000**	**44,258**	**800,000**	**508,899**
38	**NON-REVENUES**					
380000	Designated Fr Fund Balance	-	-	-	17,710,809	1,450,000
381105	Surtax Funds	-	-	2,000,000	-	-
380020	Designated from Escrow Funds	-	-	15,000	-	-
383203	SBITA Financing	3,444,097	41,054	-	-	-
	Subtotal	**3,444,097**	**41,054**	**2,015,000**	**17,710,809**	**1,450,000**
	TOTAL	**74,193,581**	**78,905,882**	**81,603,087**	**97,170,172**	**85,249,109**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND 001 / General Fund

Dept/Div Expenditures

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	1,419,469	1,619,024	2,014,488	2,113,428	2,243,179
512000	Regular Salaries	21,705,994	23,008,093	24,151,103	26,074,980	28,753,145
512001	Salaries-Inflationary Subsidy	446,960	-	-	-	-
514000	Overtime	1,217,325	1,294,469	1,524,993	1,512,254	1,824,547
514010	Emergency Compensation	82,467	-	88,516	1,500	-
514020	Comp Time Paid	230,269	251,984	280,306	299,958	342,392
514030	Holiday Additional Compensation	355,148	383,740	452,236	431,003	571,497
515000	Special Pay	111,100	110,600	104,650	103,080	99,960
518100	Retirement - Council	11,100	11,100	11,100	11,100	11,100
	Sub-Total	**25,579,831**	**26,679,009**	**28,627,391**	**30,547,303**	**33,845,820**
521000	FICA Taxes	1,845,272	1,968,070	2,115,676	2,166,029	2,394,631
522001	FRS	1,878,112	2,187,179	2,395,112	2,701,624	2,693,901
522002	Police Pension	2,149,157	2,545,418	3,084,324	3,263,253	3,586,821
522005	State Police Pension	996,558	1,063,531	1,139,336	611,245	611,245
523000	Life & Health Insurance	4,747,326	5,337,695	4,675,705	6,188,573	6,153,898
524000	Workers Comp Insurance	313,958	316,338	373,083	389,105	559,970
525000	Unemployment Claims	3,300	5,879	-	10,000	10,000
	Sub-Total	**11,933,682**	**13,424,111**	**13,783,236**	**15,329,829**	**16,010,466**
531000	Professional Services	563,325	546,808	641,216	907,814	938,545
531005	Legal Review	1,000	-	1,500	5,000	5,000
531006	Historical Resources Brd	450	5,732	8,600	50,000	50,000
531008	Litigation	139,313	339,920	65,953	175,000	175,000
531009	Labor Attorney	-	-	13,965	30,000	30,000
531011	Canine	8,805	2,358	15,170	9,500	10,100
531501	Engineering Recording Fees	228	113	99	1,000	1,000
532000	Accounting & Auditing	116,820	87,190	87,370	90,000	90,000
534000	Other Contractual Service	797,189	827,070	1,122,614	1,381,854	1,012,213
534001	Garbage Collection	6,113,693	6,442,705	6,614,401	6,772,080	6,965,227
534002	Town-wide Training	10,147	8,241	12,040	43,100	36,000
534003	Wellness Programs	61,263	30,649	29,981	35,000	35,000
534004	Regional Communications	2,318,304	2,451,832	2,472,460	2,682,675	2,632,516
534005	Contractua Srvs - Recreation	317,310	472,621	445,570	560,000	572,000
540000	Travel & Per Diem	86,563	94,284	118,781	287,121	293,932
540001	Car Allowance	11,650	12,000	12,000	12,000	12,000
534014	OCS-Bldg Janitorial	150,539	149,722	163,101	201,685	288,285
541000	Communication Services	336,261	328,931	290,608	357,227	458,978
542000	Postage & Freight	46,070	55,276	62,251	85,678	94,116
542001	Other Distribution Costs	-	1,513	1,692	4,000	4,600
543000	Utility Services	2,152,401	2,182,114	2,077,097	3,011,490	3,346,170
544000	Rentals & Leases	104,348	106,667	122,402	147,260	197,605
545000	Insurance	827,240	1,213,665	1,484,560	1,674,694	1,668,811
546000	Repairs & Maintenance	1,332,548	1,681,141	1,547,725	1,950,223	1,779,606
546001	Vehicle R&M	298,476	448,021	316,489	439,740	419,450
546003	Grounds R&M	395,870	421,818	432,021	489,600	538,000
546005	Parks R&M	8,081	10,194	10,854	13,550	15,000
546007	Landscape Maintenance	1,198,333	1,307,100	1,227,152	1,795,853	1,933,553
546008	Neighborhood Equity	186,904	186,904	186,904	200,000	200,000
546009	104/106 N Military Trail	20,693	11,407	13,374	19,550	19,550
546010	Insurance Reimbursable	5,238	-	-	-	-
546011	Barracks Building Maintenance	12,284	31,651	14,910	46,000	46,000
546012	Town Hall Maintenance	-	-	-	-	-
546013	PD Maintenance	-	-	-	72,500	82,500
546014	Maintenance Facility	-	-	-	74,500	74,500
546017	R&M-Fire Dept Bldgs	-	-	-	-	125,000
547000	Printing & Binding	106,586	120,526	89,794	150,076	149,095

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND **001 / General Fund**

Dept/Div **Expenditures**

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
548000	Promotional Activities	314,192	374,668	459,503	393,401	546,004
548001	Jupiter Jubilee	58,142	57,894	64,892	75,000	75,000
548002	Art Committee	3,967	2,180	4,715	16,000	16,000
548003	Neighborhood Enhancement	38,625	33,684	55,171	85,000	85,000
549000	Other Current Charges	20,431	81,779	303,630	153,100	121,520
549001	Legal Advertising	8,881	11,543	13,455	30,000	25,000
549004	Recruiting Advertisements	-	-	-	1,000	1,000
549005	Credit Card Process Fee	89,271	98,689	108,276	102,770	124,794
549014	Doubtful Accounts	2,195	-	2,755	10,500	2,800
551000	Office Supplies	23,150	22,895	31,926	46,268	51,880
552000	Operating Supplies	906,894	979,576	1,071,210	1,251,203	1,241,805
552001	Uniforms	286,347	351,312	357,543	442,693	481,344
552002	Gas Oil & Lube	576,571	535,741	503,441	600,802	593,674
552003	Traffic Control Devices	65,478	39,884	52,502	63,150	63,150
552016	Canine Supplies	4,093	3,568	6,248	11,250	11,850
552017	Recreation Programs	38,448	39,769	46,129	72,000	78,500
552018	Summer Program	149,002	207,614	281,934	201,000	276,500
552021	Meeting	5,903	5,529	4,157	6,000	6,000
552025	Hurricane	-	-	8,726	-	-
552023	Memorial Bricks	5,153	5,182	5,892	4,500	4,500
552054	Mutual Aid Response-WestCoast	-	-	1,255	-	-
553000	Road Materials & Supplies	8,417	9,807	5,251	-	-
553001	Sidewalk Replacement	25,381	31,084	72,203	40,682	40,682
554000	Books Dues Pubs Etc	334,333	682,668	1,629,754	2,185,145	2,350,122
554001	Training Supplies	51,537	65,457	68,104	69,000	-
554002	Tuition Reimbursement	34,387	22,940	15,655	50,000	50,000
554003	Hosted Services	197,962	304,997	254,096	327,794	444,591
	Sub-Total	**20,976,688**	**23,546,632**	**25,131,073**	**30,014,028**	**30,991,068**
564000	Machinery & Equipment	483,828	801,138	850,727	504,664	815,700
564002	SBITA	3,444,097	-	-	-	-
566000	Software	-	-	-	-	-
	Sub-Total	**3,927,925**	**801,138**	**850,727**	**504,664**	**815,700**
571003	Principal on SBITAs	515,483	437,740	-	-	-
572003	Interest on SBITAs	423	96,141	-	-	-
582000	Aid to Private Organizations	55,915	71,500	50,000	50,000	50,000
591045	Tfr To-JFRD	187,500	11,282,673	2,604,352	16,817,117	-
591245	Tfr To-JFRD Debt Fund	-	-	354,160	209,231	-
591310	Trf To-Capital Fund	850,000	1,042,441	3,035,459	2,698,000	1,450,000
599001	Contingency	-	-	-	1,000,000	2,086,055
	Sub-Total	**1,609,321**	**12,930,495**	**6,043,971**	**20,774,348**	**3,586,055**
	TOTAL	**64,027,448**	**77,381,384**	**74,436,398**	**97,170,172**	**85,249,109**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND **001 / General Fund**

Dept/Div **00110011 / Town Council**

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	95,050	96,600	95,050	96,600	96,600
518100	Retirement - Council	11,100	11,100	11,100	11,100	11,100
	Sub-Total	**106,150**	**107,700**	**106,150**	**107,700**	**107,700**
521000	FICA Taxes	6,527	6,802	6,693	5,434	6,102
522001	FRS	43,878	45,770	49,326	59,403	53,130
523000	Life & Health Insurance	56,987	68,902	59,551	97,672	70,011
524000	Workers Comp Insurance	111	114	78	82	57
	Sub-Total	**107,503**	**121,588**	**115,648**	**162,591**	**129,300**
540000	Travel & Per Diem	-	1,150	321	5,000	5,000
541000	Communication Services	2,589	2,651	2,728	3,000	3,000
549000	Other Current Charges	-	-	158	1,000	1,000
551000	Office Supplies	145	150	203	500	500
552000	Operating Supplies	204	283	712	1,000	1,000
554000	Books Dues Pubs Subscriptions	1,664	2,550	2,235	3,000	3,000
	Sub-Total	**4,602**	**6,784**	**6,357**	**13,500**	**13,500**
582000	Aid to Private Organizations	55,915	46,500	50,000	50,000	50,000
	Sub-Total	**55,915**	**46,500**	**50,000**	**50,000**	**50,000**
	TOTAL	**274,170**	**$282,572**	**$278,154**	**$333,791**	**$300,500**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND 001 / General Fund

Dept/Div 00120012 / Town Manager

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	245,628	290,381	292,798	324,010	324,010
512000	Regular Salaries	300,617	344,490	399,760	435,929	457,674
512001	Salaries-Inflationary Subsidy	4,200	-	-	-	-
	Sub-Total	**550,445**	**634,872**	**692,558**	**759,939**	**781,684**
521000	FICA Taxes	35,825	38,426	42,405	44,614	47,002
522001	FRS	153,884	182,940	202,646	208,310	209,178
523000	Life & Health Insurance	47,361	57,373	48,464	79,042	49,143
524000	Workers Comp Insurance	458	460	590	504	393
	Sub-Total	**237,528**	**279,199**	**294,105**	**332,470**	**305,716**
540000	Travel & Per Diem	887	5,023	1,721	7,200	7,500
540001	Car Allowance	11,650	12,000	12,000	12,000	12,000
541000	Communication Services	2,438	2,512	2,465	3,000	3,000
546001	Vehicle R&M	-	28	200	500	500
549000	Other Current Charges	1,624	2,004	1,938	1,500	1,500
551000	Office Supplies	611	113	924	1,500	1,500
552000	Operating Supplies	740	4,783	2,949	1,500	1,500
552002	Gas Oil & Lube	18	702	127	500	500
554000	Books Dues Pubs Subscriptions	5,143	5,726	6,204	12,070	12,070
	Sub-Total	**23,111**	**32,890**	**28,528**	**39,770**	**40,070**
	TOTAL	**$811,084**	**$946,961**	**$1,015,191**	**$1,132,179**	**$1,127,470**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND 001 / General Fund

Dept/Div 00122012 / Clerk

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	106,509	101,201	111,642	122,206	127,923
512000	Regular Salaries	223,539	224,357	222,037	188,707	196,200
514000	Overtime	75	64	624	500	500
512001	Salaries-Inflationary Subsidy	11,900	-		-	-
	Sub-Total	**342,022**	**325,621**	**334,303**	**311,413**	**324,623**
521000	FICA Taxes	24,867	24,003	25,613	23,154	24,110
522001	FRS	68,719	75,670	77,113	67,169	68,436
523000	Life & Health Insurance	75,684	103,610	75,990	87,859	88,378
524000	Workers Comp Insurance	317	318	244	249	162
	Sub-Total	**169,587**	**203,601**	**178,960**	**178,431**	**181,086**
534000	Other Contractual Service	2,402	2,000	194,252	174,000	2,000
534002	Town-wide Training	150	-	255	1,100	1,000
540000	Travel & Per Diem	2,375	2,057	1,335	8,000	7,200
541000	Communication Services	-	342	147	1,020	500
544000	Rentals & Leases	2,361	2,356	2,279	3,400	2,800
546000	Repairs & Maintenance	3,740	3,643	2,988	2,300	6,175
547000	Printing & Binding	1,661	2,542	1,948	12,500	5,600
548000	Promotional Activities	1,885	3,919	3,440	4,115	2,500
549001	Legal Advertising	8,881	11,325	13,455	30,000	25,000
551000	Office Supplies	1,261	2,490	1,388	1,750	2,500
552000	Operating Supplies	13,227	4,899	2,568	4,310	3,170
554000	Books Dues Pubs Subscriptions	2,686	3,586	3,940	7,030	5,985
	Sub-Total	**40,629**	**39,159**	**227,994**	**249,525**	**64,430**
	TOTAL	**552,238**	**568,382**	**741,256**	**739,369**	**570,139**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND **001 / General Fund**

Dept/Div **00120212 / Neighborhoods**

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
512000	Regular Salaries	186,892	175,856	193,463	202,365	212,458
514000	Overtime	327	-	670	-	-
512001	Salaries-Inflationary Subsidy	5,600	-	-	-	-
	Sub-Total	**192,819**	**175,856**	**194,134**	**202,365**	**212,458**
521000	FICA Taxes	13,276	12,859	14,478	15,038	15,808
522001	FRS	23,116	23,552	26,541	28,392	28,874
523000	Life & Health Insurance	57,578	50,104	37,364	43,611	43,709
524000	Workers Comp Insurance	2,169	2,186	2,627	2,660	2,635
	Sub-Total	**96,139**	**88,701**	**81,010**	**89,701**	**91,026**
540000	Travel & Per Diem	3,634	2,461	6,144	8,000	8,000
542000	Postage & Freight	11	-	-	500	-
547000	Printing & Binding	406	603	-	-	-
548003	Neighborhood Enhancement	38,625	33,684	55,171	85,000	85,000
549000	Other Current Charges	-	537	1,003	-	-
551000	Office Supplies	-	302	442	500	1,800
552000	Operating Supplies	-	-	-	-	-
552001	Uniforms	-	366	230	600	600
554000	Books Dues Pubs Subscriptions	2,974	1,412	1,385	3,600	3,600
	Sub-Total	**45,650**	**39,364**	**64,374**	**98,200**	**99,000**
	TOTAL	**$334,607**	**$303,922**	**$339,518**	**$390,266**	**$402,484**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND 001 / General Fund

Dept/Div 00120112 / TM Communty Relation

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	-	2,440	110,090	115,168	133,313
512000	Regular Salaries	355,797	364,381	304,042	310,488	331,927
512001	Salaries-Inflationary Subsidy	14,700	-	-	-	-
	Sub-Total	**370,497**	**366,821**	**414,132**	**425,656**	**465,240**
521000	FICA Taxes	25,446	26,210	29,687	30,304	33,689
522001	FRS	44,926	49,530	55,810	59,720	63,230
523000	Life & Health Insurance	102,913	105,657	93,634	109,043	99,524
524000	Workers Comp Insurance	391	393	323	344	231
	Sub-Total	**173,676**	**181,790**	**179,454**	**199,411**	**196,674**
531000	Professional Services	48,898	80,345	70,069	97,090	71,620
540000	Travel & Per Diem	3,174	3,344	2,079	8,500	8,500
541000	Communication Services	1,431	2,841	2,445	4,000	5,980
542000	Postage & Freight	9,764	13,726	19,592	18,000	18,000
542001	Other Distribution Costs	-	1,513	1,692	4,000	4,600
544000	Rentals & Leases	5,472	6,375	7,373	8,400	8,900
547000	Printing & Binding	100,634	113,284	85,550	130,456	134,175
548000	Promotional Activities	21,555	51,126	40,725	53,682	58,500
551000	Office Supplies	4,414	3,306	5,702	8,000	8,000
552000	Operating Supplies	3,581	21,235	12,524	8,000	8,000
554000	Books Dues Pubs Subscriptions	4,124	4,762	3,079	7,335	5,700
	Sub-Total	**203,047**	**301,856**	**250,829**	**347,463**	**331,975**
564000	Machinery & Equipment	-	-	7,304	-	-
	Sub-Total	**-**	**-**	**7,304**	**-**	**-**
	TOTAL	**$747,220**	**$850,468**	**$851,719**	**$972,530**	**$993,889**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND 001 / General Fund

Dept/Div 00123013 / Finance Administration

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	133,371	158,681	181,122	189,539	198,998
512000	Regular Salaries	645,279	688,172	723,952	922,304	1,074,502
512001	Inflation Subsidy	23,460	-	-	-	-
514000	Overtime	327	42	92	200	200
514020	Comp Time Paid	192	185	-	300	300
	Sub-Total	**802,628**	**847,081**	**905,166**	**1,112,343**	**1,274,000**
521000	FICA Taxes	57,972	62,766	67,575	81,337	93,497
522001	FRS	133,962	153,681	168,603	201,419	218,067
523000	Life & Health Insurance	139,616	146,963	148,631	245,151	243,440
524000	Workers Comp Insurance	728	735	728	773	633
	Sub-Total	**332,278**	**364,145**	**385,537**	**528,680**	**555,637**
531000	Professional Services	1,985	3,595	3,110	4,200	4,200
540000	Travel & Per Diem	1,080	1,994	5,371	25,500	26,000
541000	Communication Services	2,635	2,138	2,386	2,800	4,196
544000	Rentals & Leases	2,500	-	-	-	-
546000	Repairs & Maintenance	117	124	816	20,240	1,080
549000	Other Current Charges	4,114	4,018	4,964	4,400	4,800
551000	Office Supplies	401	1,058	445	2,000	2,500
552000	Operating Supplies	3,101	8,861	7,848	18,700	9,250
554000	Books Dues Pubs Subscriptions	6,694	6,112	6,872	22,964	22,649
	Sub-Total	**22,625**	**27,899**	**31,812**	**100,804**	**74,675**
564000	Machinery & Equipment	-	-	11,490	-	-
	Sub-Total	**-**	**-**	**11,490**	**-**	**-**
	TOTAL	**1,157,531**	**$1,239,125**	**$1,334,006**	**$1,741,827**	**$1,904,312**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND **001 / General Fund**

Dept/Div **00121014 / Attorney**

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
531000	Professional Services	220,126	290,952	271,293	275,000	275,000
531008	Litigation	139,313	339,920	65,953	175,000	175,000
	Sub-Total	**359,439**	**630,872**	**337,246**	**450,000**	**450,000**
	TOTAL	**359,439**	**630,872**	**337,246**	**450,000**	**450,000**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND **001 / General Fund**

Dept/Div **Information Systems**

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	135,538	142,855	149,958	156,863	164,694
512000	Regular Salaries	959,043	994,916	1,070,683	1,029,444	1,063,174
512001	Inflation Subsidy	31,500	-	-	-	-
514000	Overtime	10,960	15,077	19,128	16,500	16,500
514010	Emergency Compensation	-	-	708	1,500	-
514020	Comp Time Paid	228	93	781	-	-
514030	Holiday Additional Compensation	-	167	418	-	-
	Sub-Total	**1,137,269**	**1,153,107**	**1,241,675**	**1,204,307**	**1,244,368**
521000	FICA Taxes	83,261	86,062	93,045	88,460	91,772
522001	FRS	167,598	195,995	208,459	198,988	200,424
523000	Life & Health Insurance	195,193	232,481	203,478	227,702	230,164
524000	Workers Comp Insurance	1,145	1,160	982	1,022	619
	Sub-Total	**447,196**	**515,698**	**505,964**	**516,172**	**522,979**
531000	Professional Services	32,033	29,747	76,907	160,424	123,515
540000	Travel & Per Diem	8,206	3,687	12,688	26,160	28,360
541000	Communication Services	3,958	4,084	3,673	16,300	16,401
544000	Rentals & Leases	2,439	2,610	2,244	2,400	2,400
546000	Repairs & Maintenance	715,911	961,851	660,394	804,008	773,090
549000	Other Current Charges	996	684	915	1,450	1,600
551000	Office Supplies	896	1,437	190	2,100	2,100
552000	Operating Supplies	408,217	272,215	361,998	324,162	320,814
554000	Books Dues Pubs Etc	31,181	259,981	699,329	902,780	1,040,102
554003	Hosted Services	197,962	304,997	254,096	327,794	444,591
	Sub-Total	**1,401,799**	**1,841,292**	**2,072,434**	**2,567,578**	**2,752,973**
564000	Machinery & Equipment	-	72,787	-	65,600	123,700
564002	SBITA	479,774	-	-	-	-
566000	Software	-	-	-	-	-
	Sub-Total	**479,774**	**72,787**	**-**	**65,600**	**123,700**
571003	Principal on SBITAs	170,462	174,876	-	-	-
572003	Interest on SBITAs	423	9,509	-	-	-
	Sub-Total	**170,885**	**184,385**	**-**	**-**	**-**
	TOTAL	**3,636,923**	**3,767,269**	**3,820,073**	**4,353,657**	**4,644,020**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND 001 / General Fund

Dept/Div 00124013 / HR Administration

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	71,654	141,608	147,611	154,420	162,141
512000	Regular Salaries	400,315	362,977	434,084	479,216	505,883
512001	Salaries-Inflationary Subsidy	14,700	-	-	-	-
514000	Overtime	-	55	793	250	250
514020	Comp Time Paid	-	581	574	250	250
	Sub-Total	**486,669**	**505,220**	**583,062**	**634,136**	**668,524**
521000	FICA Taxes	35,906	38,341	43,520	46,638	48,934
522001	FRS	78,547	98,145	108,866	118,635	121,680
523000	Life & Health Insurance	103,796	91,579	114,401	144,545	151,144
524000	Workers Comp Insurance	411	413	479	506	333
	Sub-Total	**218,661**	**228,477**	**267,266**	**310,324**	**322,091**
531000	Professional Services	15,807	27,318	31,071	32,000	40,750
531009	Labor Attorney	-	-	13,965	30,000	30,000
534000	Other Contractual Service	8,762	-	-	-	-
534002	Town-wide Training	9,997	8,241	11,785	42,000	35,000
534003	Wellness Programs	61,263	30,649	29,981	35,000	35,000
540000	Travel & Per Diem	4,441	10,970	16,748	16,150	26,350
541000	Communication Services	326	485	479	2,040	2,040
544000	Rentals & Leases	3,345	3,069	2,813	4,000	4,000
546000	Repairs & Maintenance	7,268	5,446	7,092	8,500	14,000
547000	Printing & Binding	240	394	358	500	500
548000	Promotional Activities	30,663	28,014	22,023	29,415	62,600
549000	Other Current Charges	3,981	27,070	19,588	20,000	20,000
551000	Office Supplies	4,896	1,117	3,710	5,000	5,000
552000	Operating Supplies	147	1,812	8,755	5,000	5,000
554000	Books Dues Pubs Subscriptions	7,527	13,755	28,613	17,800	52,700
554002	Tuition Reimbursement	34,387	22,940	15,655	50,000	50,000
	Sub-Total	**193,051**	**181,279**	**212,636**	**297,405**	**382,940**
	TOTAL	**$898,380**	**$914,976**	**$1,062,964**	**$1,241,865**	**$1,373,555**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND **001 / General Fund**

Dept/Div **Planning and Zoning**

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	165,942	174,891	183,576	192,021	221,707
512000	Regular Salaries	1,091,251	1,150,888	1,128,358	1,281,441	1,354,438
512001	Salaries-Inflationary Subsidy	42,000	-	-	-	-
514000	Overtime	1,580	1,012	1,543	2,000	2,000
514020	Comp Time Paid	774	1,877	1,641	2,000	2,000
	Sub-Total	**1,301,548**	**1,328,667**	**1,315,119**	**1,477,462**	**1,580,145**
521000	FICA Taxes	94,951	98,372	97,472	107,463	115,547
522001	FRS	187,593	215,566	214,251	243,094	256,886
523000	Life & Health Insurance	188,492	219,400	158,772	280,820	180,260
524000	Workers Comp Insurance	1,315	1,325	1,161	1,241	792
	Sub-Total	**472,351**	**534,664**	**471,656**	**632,618**	**553,485**
531000	Professional Services	10,165	9,928	48,901	32,000	41,000
531005	Legal Review	1,000	-	1,500	5,000	5,000
531006	Historical Resources Brd	450	5,732	8,600	50,000	50,000
534000	Other Contractual Service	99,501	221,950	212,233	354,520	234,520
540000	Travel & Per Diem	8,559	8,525	7,283	14,735	13,850
541000	Communication Services	1,351	1,240	1,759	2,712	2,712
544000	Rentals & Leases	2,571	5,098	3,819	3,600	3,600
546000	Repairs & Maintenance	1,849	258	947	3,000	3,000
546001	Vehicle R&M	-	765	174	1,200	1,200
549000	Other Current Charges	226	-	15	1,000	1,000
551000	Office Supplies	1,603	1,759	4,525	5,500	5,500
552000	Operating Supplies	3,395	7,744	21,765	12,840	7,840
552002	Gas Oil & Lube	729	509	439	500	600
554000	Books Dues Pubs Etc	11,992	12,016	12,085	22,795	29,000
	Sub-Total	**143,392**	**275,526**	**324,047**	**509,402**	**398,822**
582000	Aid to Private Organizations	-	25,000	-	-	-
	Sub-Total	**-**	**25,000**	**-**	**-**	**-**
	TOTAL	**1,917,290**	**2,163,857**	**2,110,822**	**2,619,482**	**2,532,452**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND **001 / General Fund**

Dept/Div **Police Department**

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	200,047	231,089	316,594	219,428	236,201
512000	Regular Salaries	12,725,085	13,364,194	13,703,306	14,675,706	16,631,294
512001	Inflation Subsidy	92,400	-	-	-	-
514000	Overtime	1,057,994	1,083,131	1,302,658	1,296,204	1,608,497
514010	Emergency Compensation	77,455	-	78,185	-	-
514020	Comp Time Paid	208,122	229,557	257,488	280,708	323,142
514030	Holiday Additional Compensatn	337,471	370,535	435,998	417,003	557,497
515000	Special Pay	111,100	110,600	104,650	103,080	99,960
	Sub-Total	**14,809,674**	**15,389,105**	**16,198,879**	**16,992,129**	**19,456,591**
521000	FICA Taxes	1,074,118	1,144,626	1,202,232	1,186,482	1,351,237
522001	FRS	247,186	269,789	305,212	399,763	351,889
522002	Police Pension	2,149,157	2,545,418	3,084,324	3,263,253	3,586,821
522005	State Police Pension	996,558	1,063,531	1,139,336	611,245	611,245
523000	Life & Health Insurance	2,477,468	2,796,399	2,421,779	3,051,496	3,173,765
524000	Workers Comp Insurance	219,389	221,044	255,851	263,183	430,834
	Sub-Total	**7,163,876**	**8,040,807**	**8,408,734**	**8,775,422**	**9,505,791**
531000	Professional Services	7,280	4,150	10,628	8,000	8,000
531011	Canine	8,805	2,358	15,170	9,500	10,100
534000	Other Contractual Service	351,677	236,794	216,237	278,220	280,293
534004	Regional Communications	2,318,304	2,451,832	2,472,460	2,682,675	2,632,516
540000	Travel & Per Diem	45,344	43,361	50,651	133,866	133,162
541000	Communication Services	84,155	95,446	104,786	110,676	144,750
544000	Rentals & Leases	33,533	35,903	47,868	51,745	96,186
546000	Repairs & Maintenance	66,978	76,451	89,667	139,122	104,968
546001	Vehicle R&M	249,245	390,770	242,302	345,490	325,200
547000	Printing & Binding	2,676	2,427	1,103	3,510	5,710
549000	Other Current Charges	18,723	15,831	26,572	29,300	47,170
549004	Recruiting Advertisements	-	-	-	1,000	1,000
551000	Office Supplies	1,631	2,571	3,991	5,330	5,330
552000	Operating Supplies	318,745	291,551	287,361	478,057	531,161
552001	Uniforms	262,813	313,391	317,013	387,613	424,979
552002	Gas Oil & Lube	439,317	401,962	376,295	424,799	434,747
552054	Mutual Aid Response-WestCoast	-	-	1,255	-	-
552016	Canine Supplies	4,093	3,568	6,248	11,250	11,850
554000	Books Dues Pubs Etc	201,458	301,651	722,409	1,028,470	1,011,004
554001	Training Supplies	51,537	65,457	68,104	69,000	-
	Sub-Total	**4,466,314**	**4,735,473**	**5,060,119**	**6,197,623**	**6,208,126**
564000	Machinery & Equipment	100,780	37,448	172,475	35,000	-
564002	SBITA	2,964,323	-	-	-	-
	Sub-Total	**3,065,103**	**37,448**	**172,475**	**35,000**	**-**
571003	Principal on SBITAs	345,021	262,864	-	-	-
572003	Interest on SBITAs	-	86,632	-	-	-
	Sub-Total	**345,021**	**349,496**	**-**	**-**	**-**
	TOTAL	**29,849,989**	**28,552,328**	**29,840,207**	**32,000,174**	**35,170,508**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND 001 / General Fund

Dept/Div 00135924 / Police Code Compliance Inspect

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
512000	Regular Salaries	422,308	488,542	525,002	556,540	582,950
512001	Salaries-Inflationary Subsidy	14,000	-	-	-	-
514000	Overtime	6,740	4,602	12,316	6,000	6,000
514010	Emergency Compensation	-	-	362	-	-
514020	Comp Time Paid	1,410	2,024	1,355	2,000	2,000
514030	Holiday Additional Compensatr	641	635	-	-	-
	Sub-Total	**445,099**	**495,802**	**539,036**	**564,540**	**590,950**
521000	FICA Taxes	31,994	36,350	39,719	41,266	43,697
522001	FRS	53,063	66,915	73,556	79,182	80,314
523000	Life & Health Insurance	101,167	133,088	133,727	164,246	134,971
524000	Workers Comp Insurance	3,932	3,963	6,124	6,388	6,171
	Sub-Total	**190,156**	**240,316**	**253,126**	**291,082**	**265,153**
531000	Professional Services	4,136	3,972	4,374	11,000	12,960
534000	Other Contractual Service	15,677	14,878	3,963	7,800	7,800
540000	Travel & Per Diem	2,887	3,295	4,138	7,410	7,410
541000	Communication Services	5,733	6,576	7,157	9,985	9,225
542000	Postage & Freight	196	266	363	550	600
544000	Rentals & Leases	2,812	2,812	3,241	3,384	3,384
546000	Repairs & Maintenance	4,253	7,151	5,921	9,673	9,713
546001	Vehicle R&M	3,810	2,554	3,741	9,550	9,550
547000	Printing & Binding	409	1,186	362	2,060	2,060
549000	Other Current Charges	340	264	302	3,000	3,000
551000	Office Supplies	-	577	688	2,888	3,050
552000	Operating Supplies	6,257	9,581	3,637	15,948	33,420
552001	Uniforms	2,861	5,446	4,067	5,230	5,630
552002	Gas Oil & Lube	7,122	10,334	9,636	17,171	10,768
554000	Books Dues Pubs Subscriptions	5,015	4,779	18,602	25,000	11,860
	Sub-Total	**61,509**	**73,671**	**70,193**	**130,649**	**130,430**
564000	Machinery & Equipment	-	-	35,652	-	72,000
	Sub-Total	**-**	**-**	**35,652**	**-**	**72,000**
	TOTAL	**$696,764**	**$809,789**	**$898,006**	**$986,271**	**$1,058,533**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND **001 / General Fund**

Dept/Div **00131041 / Eng Administration**

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	130,728	137,198	127,658	185,000	201,535
512000	Regular Salaries	779,986	900,377	1,017,048	1,245,498	1,353,473
512001	Salaries-Inflationary Subsidy	25,200	-	-	-	-
514000	Overtime	1,593	12,456	2,540	15,000	15,000
514030	Holiday Additional Compensatr	-	260	136	-	-
	Sub-Total	**937,507**	**1,050,291**	**1,147,383**	**1,445,498**	**1,570,008**
521000	FICA Taxes	68,001	77,159	84,363	104,920	114,623
522001	FRS	149,848	186,820	192,803	258,158	266,387
523000	Life & Health Insurance	187,567	206,938	184,252	299,981	276,800
524000	Workers Comp Insurance	3,795	3,826	4,769	4,983	5,778
	Sub-Total	**409,211**	**474,743**	**466,188**	**668,042**	**663,588**
531000	Professional Services	6,055	14,828	44,182	140,000	75,000
531501	Engineering Recording Fees	228	113	99	1,000	1,000
534000	Other Contractual Service	33,143	14,918	64,934	50,000	50,000
540000	Travel & Per Diem	-	-	586	3,000	3,000
541000	Communication Services	4,757	6,350	4,887	5,000	6,300
544000	Rentals & Leases	3,846	3,121	1,327	7,200	7,200
546000	Repairs & Maintenance	-	80	8,455	650	650
546001	Vehicle R&M	3,113	5,972	3,124	5,000	5,000
547000	Printing & Binding	-	-	-	550	550
549000	Other Current Charges	8	1,346	319	500	500
551000	Office Supplies	1,236	2,929	2,737	3,000	3,000
552000	Operating Supplies	2,391	7,506	9,552	15,936	9,500
552001	Uniforms	1,461	1,609	1,336	3,250	3,875
552002	Gas Oil & Lube	4,240	5,080	4,597	5,936	5,936
552003	Traffic Control Devices	-	-	-	4,000	4,000
554000	Books Dues Pubs Subscriptions	2,545	5,251	2,852	7,000	7,000
	Sub-Total	**63,022**	**69,103**	**148,988**	**252,022**	**182,511**
564000	Machinery & Equipment	29,647	-	-	40,064	45,000
	Sub-Total	**29,647**	**-**	**-**	**40,064**	**45,000**
	TOTAL	**1,439,387**	**1,594,138**	**1,762,559**	**2,405,626**	**2,461,107**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND **001 / General Fund**

Dept/Div **Public Works**

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
512000	Regular Salaries	1,447,738	1,674,786	1,955,078	2,067,628	2,138,440
514000	Overtime	19,386	17,005	16,877	35,600	35,600
512001	Inflation Subsidy	63,000	-	-	-	-
514010	Emergency Compensation	3,474	-	3,952	-	-
514020	Comp Time Paid	5,537	1,620	2,227	-	-
514030	Holiday Additional Compensatn	80	541	501	-	-
	Sub-Total	**1,539,215**	**1,693,951**	**1,978,634**	**2,103,228**	**2,174,040**
521000	FICA Taxes	108,585	123,802	146,412	154,020	159,417
522001	FRS	207,312	258,708	305,446	334,543	325,369
523000	Life & Health Insurance	435,528	499,012	447,282	628,033	632,967
524000	Workers Comp Insurance	31,732	31,973	46,280	45,328	40,580
	Sub-Total	**783,156**	**913,495**	**945,419**	**1,161,924**	**1,158,333**
534000	Other Contractual Service	9,534	3,422	7,225	50,282	48,932
534014	OCS-Bldg Janitorial	105,758	110,615	90,218	147,685	147,685
540000	Travel & Per Diem	-	1,216	1,458	5,300	5,300
541000	Communication Services	11,740	16,628	16,491	17,000	22,000
544000	Rentals & Leases	2,590	3,107	4,506	6,500	6,500
546000	Repairs & Maintenance	250,086	268,044	387,773	442,575	457,575
546001	Vehicle R&M	31,894	35,210	46,277	57,000	57,000
546003	Grounds R&M	55,469	26,704	33,974	78,000	78,000
546007	Landscape Maintenance	1,198,333	1,307,100	1,227,152	1,795,853	1,933,553
546009	104/106 N Military Trail	20,693	11,407	13,374	19,550	19,550
546010	Insurance Reimbursable	5,238	-	-	-	-
546011	Barracks Building Maintenance	12,284	31,651	14,910	46,000	46,000
546012	Town Hall Maintenance	-	-	-	-	-
546013	PD Maintenance	-	-	-	72,500	82,500
546014	Maintenance Facility	-	-	-	74,500	74,500
546017	R&M-Fire Dept Bldgs	-	-	-	-	125,000
549000	Other Current Charges	260	526	621	700	700
551000	Office Supplies	1,634	2,026	2,804	3,000	3,000
552000	Operating Supplies	54,289	50,182	65,077	77,500	77,500
552001	Uniforms	7,122	11,602	15,121	20,435	20,435
552002	Gas Oil & Lube	62,777	61,474	57,624	75,423	75,423
552003	Traffic Control Devices	65,478	39,884	52,502	59,150	59,150
553000	Road Materials & Supplies	8,417	9,807	5,251	-	-
553001	Sidewalk Replacement	25,381	31,084	72,203	40,682	40,682
552023	Memorial Bricks	5,153	5,182	5,892	4,500	4,500
554000	Books Dues Pubs Etc	4,930	6,005	26,380	35,625	35,625
	Sub-Total	**1,939,061**	**2,032,874**	**2,146,834**	**3,129,760**	**3,421,110**
564000	Machinery & Equipment	316,509	380,613	365,712	145,000	310,000
	Sub-Total	**316,509**	**380,613**	**365,712**	**145,000**	**310,000**
	TOTAL	**4,577,941**	**5,020,933**	**5,436,599**	**6,539,912**	**7,063,483**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND 001 / General Fund

Dept/Div 00132572 / Park Maintenance

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
512000	Regular Salaries	958,412	995,903	1,065,369	1,093,993	1,120,271
512001	Salaries-Inflationary Subsidy	47,600	-	-	-	-
514000	Overtime	32,297	38,952	38,989	30,000	30,000
514010	Emergency Compensation	849	-	5,205	-	-
514020	Comp Time Paid	6,218	8,699	7,799	6,700	6,700
514030	Holiday Additional Compensatr	5,802	2,152	2,605	4,000	4,000
	Sub-Total	**1,051,178**	**1,045,706**	**1,119,968**	**1,134,693**	**1,160,971**
521000	FICA Taxes	74,788	76,767	83,200	83,331	85,403
522001	FRS	128,232	147,138	156,406	164,861	162,407
523000	Life & Health Insurance	293,799	303,819	260,843	339,215	320,598
524000	Workers Comp Insurance	23,630	23,807	27,889	29,097	27,656
	Sub-Total	**520,449**	**551,531**	**528,339**	**616,504**	**596,064**
534000	Other Contractual Service	145,614	206,120	172,570	299,829	229,015
534014	OCS-Bldg Janitorial	25,331	24,839	34,218	32,000	140,600
540000	Travel & Per Diem	1,152	2,988	-	4,000	4,000
541000	Communication Services	9,576	9,776	4,907	7,200	7,200
543000	Utility Services	22,306	22,550	23,179	24,573	30,300
544000	Rentals & Leases	5,351	2,358	2,728	10,360	10,360
546000	Repairs & Maintenance	235,596	280,146	329,234	351,898	382,298
546001	Vehicle R&M	7,121	12,576	17,967	17,000	17,000
546003	Grounds R&M	340,401	395,114	398,047	411,600	460,000
546005	Parks R&M	7,373	9,961	10,753	11,550	13,000
551000	Office Supplies	-	-	-	-	2,500
552000	Operating Supplies	16,895	33,348	72,551	88,750	70,850
552001	Uniforms	6,430	10,980	12,548	13,565	13,825
552002	Gas Oil & Lube	58,919	51,598	49,228	72,784	62,000
554000	Books Dues Pubs Subscriptions	1,752	11,040	13,564	15,635	25,030
	Sub-Total	**883,818**	**1,073,397**	**1,141,493**	**1,360,744**	**1,467,978**
564000	Machinery & Equipment	5,700	287,390	258,093	219,000	265,000
	Sub-Total	**5,700**	**287,390**	**258,093**	**219,000**	**265,000**
	TOTAL	**$2,461,145**	**$2,958,024**	**$3,047,893**	**$3,330,941**	**$3,490,013**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND 001 / General Fund

Dept/Div 00136172 / Recreation Programs

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	135,002	142,079	298,390	358,173	376,057
512000	Regular Salaries	1,209,732	1,278,254	1,408,919	1,585,721	1,730,461
512001	Salaries-Inflationary Subsidy	56,700	-	-	-	-
514000	Overtime	86,047	122,074	128,763	110,000	110,000
514010	Emergency Compensation	689	-	104	-	-
514020	Comp Time Paid	7,787	7,350	8,441	8,000	8,000
514030	Holiday Additional Compensatn	11,154	9,450	12,578	10,000	10,000
	Sub-Total	**1,507,111**	**1,559,207**	**1,857,194**	**2,071,894**	**2,234,518**
521000	FICA Taxes	109,756	115,525	139,263	153,568	163,793
522001	FRS	190,248	216,960	250,074	279,987	287,630
523000	Life and Health	284,178	322,371	287,536	390,157	459,024
524000	Workers Comp Insurance	24,435	24,621	24,958	32,745	43,096
	Sub-Total	**608,617**	**679,477**	**701,831**	**856,457**	**953,543**
534000	Other Contractual Service	90,126	88,489	95,836	115,250	107,700
534005	Contractual Srvs - Recreation	317,310	472,621	445,570	560,000	572,000
534014	OCS-Bldg Janitorial	19,450	14,268	38,665	22,000	-
540000	Travel & Per Diem	4,824	4,214	8,261	14,300	10,300
541000	Communication Services	795	1,140	1,843	5,450	10,100
544000	Rentals & Leases	5,926	5,462	6,106	6,500	6,500
546000	Repairs & Maintenance	42,434	72,028	17,451	160,600	18,500
546001	Vehicle R&M	3,292	144	2,703	4,000	4,000
546005	Parks R&M	708	232	101	2,000	2,000
547000	Printing & Binding	559	91	474	500	500
548000	Promotional Activities	238,860	273,728	373,448	287,414	391,354
548001	Jupiter Jubilee	58,142	57,894	64,892	75,000	75,000
549000	Other Current Charges	60	-	-	250	250
551000	Office Supplies	1,930	1,252	2,109	2,100	2,500
552000	Operating Supplies	39,229	82,214	144,868	163,200	126,500
552001	Uniforms	5,659	7,918	7,228	12,000	12,000
552002	Gas Oil & Lube	3,447	4,082	5,494	3,689	3,700
552017	Recreation Programs	38,448	39,769	46,129	72,000	78,500
552018	Summer Program	149,002	207,614	281,934	201,000	276,500
554000	Books Dues Pubs Subscriptions	4,433	7,074	18,045	13,600	20,500
	Sub-Total	**1,024,633**	**1,340,235**	**1,561,155**	**1,720,853**	**1,718,404**
564000	Machinery & Equipment	31,192	22,900	-	-	-
	Sub-Total	**31,192**	**22,900**	**-**	**-**	**-**
	TOTAL	**$3,171,554**	**$3,601,819**	**$4,120,181**	**$4,649,204**	**$4,906,465**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND 001 / General Fund

Dept/Div 00190019 / Other General Government

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
525000	Unemployment Claims	3,300	5,879	-	10,000	10,000
	Sub-Total	**3,300**	**5,879**	**-**	**10,000**	**10,000**
531000	Professional Services	216,840	81,973	80,681	148,100	286,500
532000	Accounting & Auditing	116,820	87,190	87,370	90,000	90,000
534000	Other Contractual Service	40,753	38,499	155,363	51,953	51,953
534001	Garbage Collection	6,113,693	6,442,705	6,614,401	6,772,080	6,965,227
541000	Communication Services	204,777	176,722	134,453	167,044	221,574
542000	Postage & Freight	36,099	41,284	42,296	66,628	75,516
543000	Utility Services	2,130,095	2,159,564	2,053,918	2,986,917	3,315,870
544000	Rentals & Leases	31,602	34,394	38,099	39,771	45,775
545000	Insurance	827,240	1,213,665	1,484,560	1,674,694	1,668,811
546000	Repairs & Maintenance	4,317	5,918	36,986	7,657	8,557
546008	Neighborhood Equity	186,904	186,904	186,904	200,000	200,000
548000	Promotional Activities	21,228	17,881	19,867	18,775	31,050
548002	Art Committee	3,967	2,180	4,715	16,000	16,000
549000	Other Current Charges	(9,901)	29,500	247,234	90,000	40,000
549001	Legal Ads	-	218	-	-	-
549005	Credit Card Process Fee	89,271	98,689	108,276	102,770	124,794
549014	Doubtful Accounts	2,195	-	2,755	10,500	2,800
551000	Office Supplies	2,493	1,810	2,069	3,100	3,100
552000	Operating Supplies	36,663	183,363	69,046	36,300	36,300
552021	Meeting	5,903	5,529	4,157	6,000	6,000
552026	Hurricane	-	-	8,726	-	-
554000	Books Dues Pubs Subscriptions	40,215	36,967	64,159	60,441	64,297
	Sub-Total	**10,101,174**	**10,844,957**	**11,446,034**	**12,548,730**	**13,254,124**
564000	Machinery & Equipment	-	-	-	-	-
573000	Other Debt Sev Cost	-	-	-	-	-
581100	Aide to Gov Agency - PBC RDS	-	-	-	-	-
591190	Tfr To-CRA	-	-	-	-	-
591230	Tfr To-GO Debt	-	-	-	-	-
591045	Tfr To-JFRD	187,500	11,282,673	2,604,352	16,817,117	-
591245	Tfr To-JFRD Debt Fund	-	-	354,160	209,231	-
591310	Tfr To-Capital Improvement Fu	850,000	1,042,441	3,035,459	2,698,000	1,450,000
599001	Contingency	-	-	-	1,000,000	2,086,055
	Sub-Total	**1,037,500**	**12,325,114**	**5,993,971**	**20,724,348**	**3,536,055**
	TOTAL	**11,141,974**	**23,175,950**	**17,440,005**	**33,283,078**	**16,800,179**

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
GENERAL FUND

AUTHORIZED POSITIONS	2026-2027
Town Manager	1
Assistant Town Manager	1
Senior Executive Assistant	1
Special Project Coordinator	1
Total	**4**
Town Clerk	1
Deputy Town Clerk	1
Administrative Specialist III	1
Records Coordinator	1
Total	**4**
Communications Project Coordinator	1
Graphic Designer	1
Digital Content Coordinator	1
Web & Multi-Media Specialist	1
Community Relations Mgr/PIO	1
Total	**5**
Accountant	1
Accounting Specilaist	1
Accounts Payable & Payroll Coordinator	1
Asst Director,Finance	2
Director, Finance	1
Financial Services Specialist	1
Payroll Specialist	1
Procurement Manager	1
Accountant, Senior	2
Total	**11**

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
GENERAL FUND

AUTHORIZED POSITIONS	2026-2027
Administrative Specialist III	1
Business Systems Analyst	1
Director, Info. Systems	1
GIS Manager	1
GIS Specialist	1
Network Administrator	1
Service Desk Specialist	1
Service Desk Specialist II	1
Service Desk Supervisor	1
Sr. Business Systems Analyst	1
Network Specialist	2
Total	**12**

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

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

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
GENERAL FUND

AUTHORIZED POSITIONS	2026-2027
Accreditation Manager	1
Administrative Specialist III	2
Administrative Specialist II	1
Captain	3
Chief of Police	1
Civilian Investigative Spec	1
Community Services Officer	1
Crime Analyst	1
Crime Scene Investigator	2
Deputy Police Chief	2
Property & Digital Evidence Tech	4
Property & Digital Evidence Manager	1
Executive Assistant	1
Fleet Coordinator	1
Major	3
Neighborhood Services Mgr	1
Neighborhood Services Coord.	1
Officer/Detective	97
Planning Administrative Service Mgr.	1
Police Records Manager	1
Purchasing Specialist	1
Records Specialist	5
Sergeant	16
Sr Crime Analyst	1
System Support Specialist	2
Total	**151**

Code Compliance Supervisor	1
Code Compliance Officer	6
Administrative Specialist III	1
Total	**8**

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
GENERAL FUND

AUTHORIZED POSITIONS	2026-2027
Administrative Specialist III	1
Director of Engineering and Public Works	1
Engineering Inspector	4
GIS/CAD Technician	1
Senior Engineer	2
Project Manager	2
Town Engineer	1
Traffic Engineer	1
Total	**13**
Administrative Specialist II	2
Auto Tech I	1
Auto Tech II	3
Fleet Operations Supervisor	1
HVAC Technician	0.5
Journeyman Electrician	2
Landscape Coordinator	1
Master HVAC Tech	1
Public Works Manager	1
Public Works Superintendent	1
Service Worker	4
Service Worker Sr	7
Service Worker Supervisor	2
Service Worker Tech	3
Special Projects Coordinator	1
Total	**30.5**
Service Worker	6
Service Worker Sr	6
Service Worker Supervisor	2
Service Worker Tech	4
Superintendent of Parks	1
Superintendent of Parks & Facilities	
Total	**19**
Total Public Works & Parks	**49.5**

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
GENERAL FUND

AUTHORIZED POSITIONS	2026-2027
Director, Recreation	1
Recreation Assistant (FY18 5)	1
Recreation Coordinator	8
Recreation Specialist	8
Recreation Supervisor	1
Service Worker	1
Service Worker Sr	1
Student Intern - Spc Projects	1
Sr Director of Community Services	1
Total	**23**
Camp Counselor	44
Grand Total Gen Fund *(excluding Camp Counselors*	**303.75**

TOWN OF JUPITER
FIRE / EMS FUND
SUMMARY OF DRAFT BUDGET
FISCAL YEAR 2026 - 2027

REVENUES:	Adopted 2024 - 2025	Adopted 2025 - 2026	Proposed 2026 - 2027
Ad Valorem Tax - 1.2023	-	-	21,645,807
Non-Ad Valorem Tax	-	-	1,962,695
State Shared Revenue	2,750	-	-
Transport Fees	-	-	1,500,000
Fire Prevention Revenue	40,452	-	250,000
Annual Inspection Fee	-	-	100,000
Designated from Fund Balance	1,209,724	-	-
Designated from General Fund	2,604,352	16,817,117	-
TOTAL REVENUES	3,857,278	16,817,117	25,458,502

EXPENSES:			
Fire Administration	2,860,374	3,025,411	5,346,578
Fire Operations	2,908	7,429,106	13,652,447
Fire Training	4,006	651,603	594,494
EMS Administration	943,880	842,941	1,779,138
EMS Operations	2,908	4,772,426	3,893,845
EMS Training	-	95,630	192,000
TOTAL EXPENSES	3,814,076	16,817,117	25,458,502

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

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

AC/No.	Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	124,268	190,405	201,387	208,180
512000	Regular Salaries	110,232	929,266	5,916,547	10,662,221
514000	Overtime	-	9	80,000	400,000
514020	Comptime Paid	-	97	-	-
515000	Special Pay	-	3,905	-	110,160
	Subtotal	**234,500**	**1,123,682**	**6,197,934**	**11,380,561**
521000	FICA Taxes	18,195	85,524	441,203	833,614
522001	FRS	30,287	150,214	2,108,921	3,724,901
523000	Life & Health Insurance	20,308	130,860	1,979,347	3,301,261
524000	Workers Comp Insurance	-	19,198	243,540	498,126
	Subtotal	**68,790**	**385,796**	**4,773,011**	**8,357,902**
531000	Professional Services	574,202	102,815	423,000	158,500
531003	Town Attorney	21,729	-	55,000	5,000
534000	Other Contractual Service	40,408	118,492	-	1,062,510
540000	Travel & Per Diem	1,734	20,159	48,600	120,200
541000	Communication Services	840	3,974	42,910	46,800
542000	Postage	96	127	1,460	1,000
544000	Rental/Leases	-	1,284	7,800	9,000
545000	Insurance	224	2,569	51,678	94,822
546000	Repair and Maintenance	-	1,325	67,505	123,280
546001	Vehicle R&M	2,758	7,427	58,000	610,500
547000	Printing & Binding	-	1,251	3,000	-
548000	Promo Activity	6,337	46,921	10,000	10,000
549000	Other Current Charges	16	2,000	-	-
549004	Recruiting Advertisements	-	-	10,000	3,000
551000	Office Supplies	-	5,232	10,000	4,000
552000	Operating Supplies	206,406	527,229	1,939,406	579,175
552001	Uniforms	19,367	84,524	1,181,640	84,200
552002	Gas Oil & Lube	2,783	22,928	53,500	145,500
552045	Operating Supplies - Opioid	-	40,452	-	-
554000	Books Dues Pubs Subscriptions	2,979	41,647	57,470	406,450
	Subtotal	**879,878**	**1,030,355**	**4,020,969**	**3,463,937**
564000	Machinery & Equipment	3,358,321	1,274,243	1,174,400	-
566000	Software	-	-	150,803	38,000
	Subtotal	**3,358,321**	**1,274,243**	**1,325,203**	**38,000**
591310	Trf to CIP	-	-	-	68,000
591245	Tfr To-JFRD Debt Fund	-	-	-	1,950,102
599001	Contingency	-	-	500,000	200,000
	Subtotal	**-**	**-**	**500,000**	**2,218,102**
	TOTAL	**4,541,489**	**3,814,076**	**16,817,117**	**25,458,502**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

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

AC/No.	Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	62,134	97,775	201,387	208,180
512000	Regular Salaries	93,641	818,324	1,054,305	1,337,345
514000	Overtime	-	9	40,000	-
514020	Comptime Paid	-	48	-	-
515000	Special Pay	-	3,828	-	5,880
	Subtotal	**155,775**	**919,984**	**1,295,692**	**1,551,405**
521000	FICA Taxes	11,993	69,850	93,730	112,819
522001	FRS	20,115	123,466	383,800	368,154
523000	Life & Health Insurance	15,312	106,622	264,947	272,084
524000	Workers Comp Insurance	-	16,110	28,688	19,448
	Subtotal	**47,420**	**316,048**	**771,165**	**772,505**
531000	Professional Services	544,936	102,815	223,000	48,000
531003	Town Attorney	17,385	-	27,500	2,500
534000	Other Contractual Service	2,245	73,492	-	483,755
540000	Travel & Per Diem	1,702	17,462	-	-
541000	Communication Services	840	3,974	21,455	23,400
542000	Postage	96	127	730	500
544000	Rent/Lease	-	321	3,900	4,500
545000	Insurance	224	2,569	25,839	47,411
546000	Repairs and Maintenance	-	1,325	-	-
546001	Vehicle R&M	2,558	7,066	-	-
547000	Printing & Binding	-	1,251	1,500	-
548000	Promo Activity	5,575	46,921	5,000	5,000
549000	Other Current Charges	16	-	-	-
549004	Recruiting Advertisements	-	-	5,000	1,500
551000	Office Supplies	-	5,232	5,000	2,000
552000	Operating Supplies	176,609	482,337	30,600	10,150
552001	Uniforms	17,096	82,504	-	5,000
552002	Gas Oil & Lube	1,387	16,936	-	-
554000	Books Dues Pubs Subscriptions	2,870	32,878	15,295	132,850
	Subtotal	**773,538**	**877,209**	**364,819**	**766,566**
564000	Machinery & Equipment	3,297,496	747,133	-	-
566000	Software	-	-	93,735	38,000
	Subtotal	**3,297,496**	**747,133**	**93,735**	**38,000**
591310	Trf to CIP	-	-	-	68,000
591245	Tfr To-JFRD Debt Fund	-	-	-	1,950,102
599001	Contingency	-	-	500,000	200,000
	Subtotal	**-**	**-**	**500,000**	**2,218,102**
	TOTAL	**4,274,230**	**2,860,374**	**3,025,411**	**5,346,578**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

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

AC/No.	Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries		-	-	-
512000	Regular Salaries	-	2,713	2,650,828	7,013,897
514000	Overtime	-	-	-	200,000
515000	Special Pay	-	-	-	51,480
	Subtotal	**-**	**2,713**	**2,650,828**	**7,265,377**
521000	FICA Taxes	-	195	187,377	531,662
522001	FRS	-	-	932,819	2,491,520
523000	Life & Health Insurance	-	-	933,602	2,431,857
524000	Workers Comp Insurance	-	-	113,415	282,056
	Subtotal	**-**	**195**	**2,167,213**	**5,737,095**
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	51,000
546001	Vehicle R&M	-	-	29,000	305,250
547000	Printing & Binding	-	-	-	-
549000	Other Current Charges	-	-	-	-
549004	Recruiting Advertisements	-	-	-	-
551000	Office Supplies	-	-	-	-
552000	Operating Supplies	-	-	634,150	157,875
552001	Uniforms	-	-	1,169,640	63,100
552002	Gas Oil & Lube	-	-	26,750	72,750
554000	Books Dues Pubs Subscriptions	-	-	250	-
	Subtotal	**-**	**-**	**1,897,565**	**649,975**
564000	Machinery & Equipment	-	-	713,500	-
	Subtotal	**-**	**-**	**713,500**	**-**
	TOTAL	**-**	**2,908**	**7,429,106**	**13,652,447**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

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

AC/No.	Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries		-	-	-
512000	Regular Salaries	-	3,730	227,008	279,526
514000	Overtime	-	-	-	-
515000	Special Pay	-	-	-	-
	Subtotal	**-**	**3,730**	**227,008**	**279,526**
521000	FICA Taxes	-	276	16,877	20,675
522001	FRS	-	-	79,885	96,689
523000	Life & Health Insurance	-	-	47,458	32,174
524000	Workers Comp Insurance	-	-	6,749	5,080
	Subtotal	**-**	**276**	**150,969**	**154,618**
531000	Professional Services	-	-	-	-
531003	Town Attorney	-	-	-	-
534000	Other Contractual Service	-	-	-	-
540000	Travel & Per Diem	-	-	23,200	66,400
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	15,000
552001	Uniforms	-	-	12,000	16,100
552002	Gas Oil & Lube	-	-	-	-
554000	Books Dues Pubs Subscriptions	-	-	21,600	62,850
	Subtotal	**-**	**-**	**273,626**	**160,350**
	TOTAL	**-**	**4,006**	**651,603**	**594,494**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

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

AC/No.	Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	62,134	92,630	-	-
512000	Regular Salaries	16,591	101,786	227,008	502,584
514000	Overtime	-	-	40,000	-
514020	Comptime Paid	-	48	-	-
515000	Special Pay	-	77	-	1,320
	Subtotal	**78,725**	**194,542**	**267,008**	**503,904**
521000	FICA Taxes	6,202	15,008	19,857	37,188
522001	FRS	10,172	26,748	93,961	174,301
523000	Life & Health Insurance	4,996	24,238	57,100	128,822
524000	Workers Comp Insurance	-	3,087	7,948	9,157
	Subtotal	**21,370**	**69,082**	**178,866**	349,468
531000	Professional Services	29,266	-	200,000	110,500
531003	Town Attorney	4,344	-	27,500	2,500
534000	Other Contractual Service	38,163	45,000	-	578,755
540000	Travel & Per Diem	33	2,697	8,000	8,000
541000	Communication Services	-	-	21,455	23,400
542000	Postage	-	-	730	500
544000	Rental/Leases	-	963	3,900	4,500
545000	Insurance	-	-	25,839	47,411
546001	Vehicle R&M	201	361	-	-
547000	Printing & Binding	-	-	1,500	-
548000	Promo Activity	762	-	5,000	5,000
549000	Other Current Charges	-	2,000	-	-
549004	Recruting & Advertising	-	-	5,000	1,500
551000	Office Supplies	-	-	5,000	2,000
552000	Operating Supplies	29,797	44,892	28,100	10,150
552001	Uniforms	2,271	2,020	-	-
552002	Gas Oil & Lube	1,396	5,993	-	-
552045	Operating Supplies - Opioid	-	40,452	-	-
554000	Books Dues Pubs Subscriptions	108	8,769	7,975	131,550
	Subtotal	**106,340**	**153,146**	**339,999**	925,766
564000	Machinery & Equipment	60,825	527,110	-	-
566000	Software	-	-	57,068	-
	Subtotal	**60,825**	**527,110**	**57,068**	-
	TOTAL	**267,259**	**943,880**	**842,941**	**1,779,138**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND **045 / Fire Fund**
Dept/Div: **04534126 EMS Operations**

AC/No.	Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries		-	-	-
512000	Regular Salaries	-	2,713	1,757,398	1,528,869
514000	Overtime	-	-	-	200,000
515000	Special Pay	-	-	-	51,480
	Subtotal	**-**	**2,713**	**1,757,398**	**1,780,349**
521000	FICA Taxes	-	195	123,362	131,270
522001	FRS	-	-	618,456	594,237
523000	Life & Health Insurance	-	-	676,240	436,324
524000	Workers Comp Insurance	-	-	86,740	182,385
	Subtotal	**-**	**195**	**1,504,798**	**1,344,216**
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	72,280
546001	Vehicle R&M	-	-	29,000	305,250
547000	Printing & Binding	-	-	-	-
549000	Other Current Charges	-	-	-	-
549004	Recruting & Advertising	-	-	-	-
552000	Operating Supplies	-	-	961,600	319,000
552001	Uniforms	-	-	-	-
552002	Gas Oil & Lube	-	-	26,750	72,750
554000	Books Dues Pubs Subscriptions	-	-	2,250	-
	Subtotal	**-**	**-**	**1,049,330**	769,280
564000	Machinery & Equipment	-	-	460,900	-
	Subtotal	**-**	**-**	**460,900**	-
	TOTAL	**-**	**2,908**	**4,772,426**	**3,893,845**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

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

AC/No.	Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
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	45,800
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	67,000
552001	Uniforms	-	-	-	-
552002	Gas Oil & Lube	-	-	-	-
554000	Books Dues Pubs Subscriptions	-	-	10,100	79,200
	Subtotal	**-**	**-**	**95,630**	**192,000**
564000	Machinery & Equipment	-	-	-	-
	Subtotal	**-**	**-**	**-**	-
	TOTAL	**-**	**-**	**95,630**	**192,000**

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
FIRE RESCUE FUND

AUTHORIZED POSITIONS	2026-2027
Fire Chief	1
Executive Admin Asst	1
Deputy Fire Chief Admin & Support	1
DataAnalysis & Accreditation Manager	1
Deputy Fire Chief Operations	1
Division Chief of EMS	1
Division Chief of Support Service	1
Division Chief of Safety and Training	1
Division Chief of Fire Prevention	1
Admin Assistant III	3
Logistics Coordinator	1
Fire Inspector II	1
Fire Inspector I	2
Fire Investigator	1
Firefighter EMT	21
Firefighter Paramedic	33
Training Captain	1
EMS Captain	1
Captain	12
Battallion Chief	3
Lieutenant	12
Driver Engineer	12
Total	**112**

TOWN OF JUPITER
FIRE STATION DEBT SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FISCAL YEAR 2026 - 2027

Transfer Non-Ad Valorem	1,950,102
TOTAL REVENUES	**1,950,102**
Principal	1,125,061
Interest	750,041
Other Debt Service Cost	75,000
Debt Service Cost	**1,950,102**

TOWN OF JUPITER
WATER SYSTEM
SUMMARY OF OPERATING BUDGET
FISCAL YEAR 2027

	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
REVENUES			
Charges for services	$ 33,768,233	$ 33,439,250	$ 34,025,122
Interest	1,074,767	816,453	821,644
Miscellaneous	312,283	319,952	339,000
Designated from retained earnings	-	-	-
TOTAL REVENUES	$ 35,155,282	$ 34,575,655	$ 35,185,766
EXPENSES			
Administration	$ 3,242,364	$ 4,657,887	$ 4,915,876
Plant	10,951,275	13,414,697	13,662,281
Field	3,502,513	4,217,932	4,273,594
Cost Allocation - General Fund	1,794,513	2,089,197	2,079,974
Depreciation	6,784,358	6,977,000	6,977,000
Debt service	1,857,643	1,857,643	1,757,264
Contingency	-	598,600	500,000
Designated to retained earnings	7,022,617	762,699	1,019,777
TOTAL EXPENSES	$ 35,155,282	$ 34,575,655	$ 35,185,766
FUNDS AVAILABLE FOR R&R (excluding retained earnings)			
Revenue	$ 35,155,282	$ 34,575,655	$ 35,185,766
Less: Total expenses	(28,132,665)	(33,812,956)	(34,165,989)
Plus: Depreciation	6,784,358	6,977,000	6,977,000
Plus: OPEB	-	34,200	-
AVAILABLE FOR R&R	$ 13,806,974	$ 7,773,899	$ 7,996,777
(R&R target is $8.1M in FY2027)			
CAPITALIZED SALARIES	$ 394,244	$ 345,700	$ 369,600

TOWN OF JUPITER
BUDGET INFORMATION - REVENUES
FISCAL YEAR 2027

FUND: Water System Fund
DEPT: Revenue

A/C No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
34	**CHARGES FOR SERVICE**					
343300	CFS-Water Revenue	28,671,974	30,785,918	32,680,930	32,548,849	33,286,657
343305	CFS-Guaranteed	325,518	397,388	309,334	373,000	373,000
343306	CFS-AGRF	327,809	443,036	291,873	130,128	162,660
343307	CFS-Hydrant	71,220	120,045	116,069	74,920	84,000
343308	CFS-Concentrate/Raw IQ	256,071	240,045	245,301	183,000	-
343315	CFS-Juno Tax Billing Fees	4,029	4,336	4,481	4,510	4,730
343401	CFS-Garbage Billing Fees	84,569	90,674	93,198	95,491	98,191
349002	CFS-Plan Review Fees	26,444	33,464	21,481	25,392	11,756
349003	CFS-Recording Fees	5,235	5,475	5,565	3,960	4,128
	Subtotal	**29,772,868**	**32,120,382**	**33,768,233**	**33,439,250**	**34,025,122**
36	**MISCELLANEOUS**					
361101	Interest-Cash w/Broker Invest	99,813	267,985	192,326	90,000	106,000
361102	Interest-SBA	1,162	1,409	1,226	1,000	1,000
361110	Interest-FLCLASS	531	638	556	500	444
361115	Interest-Penalty Interest	4,307	2,042	2,394	2,000	2,400
361116	Interest-Voluntary Cap Surch	101,640	94,245	92,941	79,000	76,349
361122	Interest-SunTrust Bank	4	5	1	-	-
361123	Interest-TD Bank Checking	55,975	35,623	-	-	-
361128	Interest-FL Palm	-	288,258	704,583	560,000	560,000
361141	Interest-SW R&R Fund	108,330	100,388	92,264	83,953	75,451
361300	Interest-NCFVI	(3,189)	75,354	(8,851)	-	-
361400	Interest-Gain/Loss Sale Invest	936	3,357	(2,673)	-	-
325200	Assessment Tax Collection Fee	165	149	177	-	-
369900	Other Miscellaneous Rev	398,202	337,755	311,675	314,952	339,000
369930	Oth Rev-Refund Prior Yr Exp	-	8,607	418	5,000	-
369940	Oth Rev-Insurance Reim	56,128	652,457	14	-	-
369945	Oth Rev-Vehicle Fuel Reim	2,538	1,963	-	-	-
	Subtotal	**826,542**	**1,870,233**	**1,387,049**	**1,136,405**	**1,160,644**
	TOTAL	**30,599,410**	**33,990,615**	**35,155,282**	**34,575,655**	**35,185,766**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2027

FUND: 400 / Water System Fund
DEPT: Fund Summary Total

A/C No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	129,912	196,457	205,588	210,967	221,490
512000	Regular Salaries	3,842,624	4,165,416	4,335,357	4,579,216	4,719,876
512001	Inflation Subsidy	175,340	-	-	-	-
514000	Overtime	233,901	160,960	207,978	301,666	344,100
514020	Comp Time Paid	55,469	43,983	61,299	46,140	60,100
	Subtotal	**4,437,245**	**4,566,816**	**4,810,223**	**5,137,989**	**5,345,566**
521000	FICA Taxes	321,438	337,912	358,133	407,467	425,258
522001	FRS	953,187	606,933	702,041	816,164	825,883
523000	Life & Health Insurance	874,861	991,112	900,429	1,268,787	1,254,687
524000	Workers Comp Insurance	56,184	57,000	46,285	55,028	33,788
526000	OPEB	(57,635)	(17,356)	-	34,200	-
529000	Compensated Absences	(34,431)	17,910	77,750	-	-
	Subtotal	**2,113,605**	**1,993,510**	**2,084,636**	**2,581,646**	**2,539,616**
531000	Professional Services	516,201	703,820	390,935	1,093,872	965,364
531003	Town Attorney	8,556	27,458	37,319	35,000	145,000
531007	Laboratory Testing Services	-	93,775	102,720	172,325	172,325
531014	Pro Serv-Expert Witness	-	-	-	-	-
534000	Other Contractual Service	209,019	260,409	279,632	544,325	542,825
534014	Building Janitorial	30,179	16,759	40,498	69,908	87,908
540000	Travel & Per Diem	12,409	14,055	13,767	47,467	43,917
540001	Car Allowance	3,350	4,200	4,200	4,200	4,200
541000	Communication Services	41,493	50,104	43,262	72,999	68,972
542000	Postage & Freight	103,573	114,228	112,391	159,675	191,361
543000	Utility Services	2,659,155	2,458,906	2,470,826	3,002,924	2,984,400
544000	Rentals & Leases	67,941	82,217	93,762	99,350	103,382
545000	Insurance	555,457	718,913	768,826	910,040	1,182,210
546000	Repairs & Maintenance	1,490,878	2,032,750	1,996,946	2,671,452	2,500,252
546001	Vehicle R&M	40,421	82,790	78,707	87,300	94,800
546002	Wells R&M	149,555	115,748	165,265	272,500	252,500
546003	Grounds R&M	57,378	110,579	104,814	162,458	147,458
547000	Printing & Binding	258	7,722	7,455	12,400	13,400
548000	Promotional Activities	3,568	12,673	9,627	23,300	23,400
549000	Other Current Charges	35,196	20,297	200,993	73,400	64,900
549005	Credit Card Process Fee	125,909	134,480	132,661	163,000	165,362
549010	Recording Fees	4,828	4,108	4,293	12,500	12,500
549013	Refund Prior Year Fees	27,638	-	-	7,500	-
549014	Doubtful Accounts	7,604	-	7,666	38,000	7,700
549015	Customer Deposit Interest	2,251	36,259	35,313	75,000	37,000
551000	Office Supplies	5,998	9,390	3,114	13,600	13,600
552000	Operating Supplies	321,247	404,266	377,394	497,682	478,826
552001	Uniforms	26,247	25,806	27,602	41,935	41,935
552002	Gas Oil & Lube	110,268	156,511	150,267	215,079	235,286
552003	Traffic Control Devices	-	-	2,032	5,000	-
552005	RO Chemicals	671,543	767,817	879,089	881,504	897,976
552006	RO Concentrate Treatmnt	802,882	392,810	373,563	470,092	676,000
552007	RO Odor Control	394,874	206,183	172,409	252,286	256,570
552008	Nano Filtration Chemicals	651,716	750,624	748,883	897,057	1,051,488
552009	Nano Odor Control	228,060	183,555	243,549	222,128	222,128
552010	Nano Concentrate Treatm	34,957	21,126	26,676	6,374	6,374
552013	Lab Chemicals	84,461	87,366	100,678	101,300	116,300

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2027

FUND: 400 / Water System Fund

DEPT: Fund Summary Total

A/C No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
554000	Books Dues Pubs Subscriptions	155,621	209,940	351,358	506,449	610,565
	Subtotal	**9,640,688**	**10,317,641**	**10,558,492**	**13,921,381**	**14,418,184**
559000	Depreciation	6,710,342	6,807,802	6,784,358	6,977,000	6,977,000
564000	Machinery & Equipment	243,507	755,768	242,800	649,500	548,385
	Subtotal	**6,953,849**	**7,563,570**	**7,027,157**	**7,626,500**	**7,525,385**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2027

FUND: 400 / Water System Fund

DEPT: Fund Summary Total

A/C No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
571000	Principal	2,305,000	1,627,500	1,657,500	1,657,500	1,633,500
572000	Interest	281,728	222,578	184,665	184,665	108,286
573000	Other Debt Service Costs	-	-	-	-	-
573001	Amortization	70,587	66,411	15,478	15,478	15,478
	Subtotal	**2,657,315**	**1,916,489**	**1,857,643**	**1,857,643**	**1,757,264**
599099	Cost Allocation Gen Fund	1,528,157	1,651,798	1,794,513	2,089,197	2,079,974
	Subtotal	**1,528,157**	**1,651,798**	**1,794,513**	**2,089,197**	**2,079,974**
595098	Reserve Equity	3,268,551	5,980,790	7,022,617	762,699	1,019,777
599001	Contingency	-	-	-	598,600	500,000
	Subtotal	**3,268,551**	**5,980,790**	**7,022,617**	**1,361,299**	**1,519,777**
	TOTAL	**30,599,410**	**33,990,615**	**35,155,282**	**34,575,655**	**35,185,766**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2027

FUND: **400 / Water System Fund**

DEPT: **40050033 / Admin**

A/C No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	129,912	196,457	205,588	210,967	221,490
512000	Regular Salaries	787,111	829,181	893,372	937,746	1,051,563
512001	Inflation Subsidy	43,740	-	-	-	-
514000	Overtime	286	2,562	3,734	13,930	13,900
514020	Comp Time Paid	1,214	3,861	2,487	-	-
	Subtotal	**962,263**	**1,032,061**	**1,105,182**	**1,162,643**	**1,286,953**
521000	FICA Taxes	67,874	75,663	80,607	110,024	121,608
522001	FRS	529,903	132,921	190,820	252,108	267,238
523000	Life & Health Insurance	174,023	195,059	179,696	338,526	326,820
524000	Workers Comp Insurance	(114)	459	646	3,041	3,163
526000	OPEB	(57,635)	(17,356)	-	34,200	-
529000	Compensated Absences	(30,366)	2,961	17,071	-	-
	Subtotal	**683,686**	**389,708**	**468,840**	**737,899**	**718,829**
531000	Professional Services	120,925	305,656	165,491	563,617	468,609
531003	Town Attorney	8,556	27,458	37,319	35,000	145,000
531014	Pro Serv-Expert Witness	-	-	-	-	-
534000	Other Contractual Service	39,893	39,180	31,002	112,500	111,000
534014	Building Janitorial	-	-	5,700	13,008	13,008
540000	Travel & Per Diem	2,420	4,798	2,523	20,227	15,227
540001	Car Allowance	3,350	4,200	4,200	4,200	4,200
541000	Communication Services	7,781	7,476	5,984	9,816	12,576
542000	Postage & Freight	103,573	114,228	111,229	153,675	185,361
544000	Rentals & Leases	65,782	68,196	70,242	72,350	74,882
545000	Insurance	555,457	718,913	768,826	910,040	1,182,210
546000	Repairs & Maintenance	109,341	114,698	167,750	223,309	203,909
546001	Vehicle R&M	1,162	1,853	2,026	6,300	6,300
547000	Printing & Binding	-	6,003	6,277	9,400	9,400
548000	Promotional Activities	1,707	9,405	4,386	17,800	17,900
549000	Other Current Charges	2,278	4,836	12,404	23,400	14,900
549005	Credit Card Process Fee	125,909	134,480	132,661	163,000	165,362
549010	Recording Fees	4,828	4,108	4,293	12,500	12,500
549013	Refund Prior Year Fees	27,638	-	-	7,500	-
549014	Doubtful Accounts	7,604	-	7,666	38,000	7,700
549015	Customer Deposit Interest	2,251	36,259	35,313	75,000	37,000
551000	Office Supplies	2,740	2,942	2,369	6,100	6,100
552000	Operating Supplies	34,858	36,133	29,955	37,650	35,700
552001	Uniforms	2,838	2,229	3,097	6,830	6,830
552002	Gas Oil & Lube	3,729	4,259	4,044	6,014	4,920
554000	Books Dues Pubs Subscriptions	31,955	45,508	53,584	147,609	169,500
	Subtotal	**1,266,575**	**1,692,818**	**1,668,342**	**2,674,845**	**2,910,094**
564000	Machinery & Equipment	-	-	-	82,500	-
	Subtotal	**-**	**-**	**-**	**82,500**	**-**
	TOTAL	**2,912,524**	**3,114,587**	**3,242,364**	**4,657,887**	**4,915,876**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2027

FUND: **400 / Water System Fund**

DEPT: **40050133 / Plant**

A/C No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
512000	Regular Salaries	1,982,209	2,173,767	2,288,527	2,395,771	2,449,015
512001	Inflation Subsidy	81,200	-	-	-	-
514000	Overtime	69,581	62,621	76,094	140,874	147,000
514020	Comp Time Paid	38,261	33,024	43,428	46,140	60,100
	Subtotal	**2,171,251**	**2,269,412**	**2,408,049**	**2,582,785**	**2,656,115**
521000	FICA Taxes	159,884	169,219	180,427	192,512	197,464
522001	FRS	260,719	300,421	334,787	369,170	371,204
523000	Life & Health Insurance	380,125	426,026	380,399	504,814	534,439
524000	Workers Comp Insurance	36,375	36,633	30,023	33,985	20,658
529000	Compensated Absences	(8,681)	24,984	45,583	-	-
	Subtotal	**828,423**	**957,283**	**971,218**	**1,100,481**	**1,123,765**
531000	Professional Services	391,577	387,992	220,839	514,755	444,255
531007	Laboratory Testing Services	-	93,775	102,720	172,325	172,325
534000	Other Contractual Service	42,616	30,677	4,502	31,400	31,400
534014	Building Janitorial	-	-	26,834	35,500	35,500
540000	Travel & Per Diem	8,958	8,777	8,514	19,050	20,500
541000	Communication Services	24,517	31,049	27,877	40,800	43,160
542000	Postage & Freight	-	-	1,162	6,000	6,000
543000	Utility Services	2,647,145	2,447,220	2,458,947	2,981,904	2,971,300
544000	Rentals & Leases	2,159	6,520	17,998	19,500	19,500
546000	Repairs & Maintenance	1,001,634	1,259,705	1,207,558	1,582,393	1,461,243
546001	Vehicle R&M	5,546	24,837	39,426	39,500	41,000
546002	Wells R&M	149,555	115,748	165,265	272,500	252,500
546003	Grounds R&M	57,378	100,985	95,629	147,458	132,458
547000	Printing & Binding	258	1,719	1,178	3,000	4,000
548000	Promotional Activities	1,861	3,268	5,241	5,500	5,500
549000	Other Current Charges	22,866	21,624	20,890	27,000	27,000
551000	Office Supplies	1,286	5,000	160	6,000	6,000
552000	Operating Supplies	185,098	277,433	230,329	293,532	295,126
552001	Uniforms	14,128	14,169	14,311	22,100	22,100
552002	Gas Oil & Lube	19,238	82,478	61,722	118,873	138,873
552005	RO Chemicals	671,543	767,817	879,089	881,504	897,976
552006	RO Concentrate Treatmnt	802,882	392,810	373,563	470,092	676,000
552007	RO Odor Control	394,874	206,183	172,409	252,286	256,570
552008	Nano Filtration Chemicals	651,716	750,624	748,883	897,057	1,051,488
552009	Nano Odor Control	228,060	183,555	243,549	222,128	222,128
552010	Nano Concentrate Treatm	34,957	21,126	26,676	6,374	6,374
552013	Lab Chemicals	84,461	87,366	100,678	101,300	116,300
554000	Books Dues Pubs Subscriptions	113,335	129,787	264,962	336,600	401,825
	Subtotal	**7,557,649**	**7,452,245**	**7,520,914**	**9,506,431**	**9,758,401**
564000	Machinry, Eqpmt, Softwr	142,407	231,526	51,094	225,000	124,000
	Subtotal	**142,407**	**231,526**	**51,094**	**225,000**	**124,000**
	TOTAL	**10,699,730**	**10,910,466**	**10,951,275**	**13,414,697**	**13,662,281**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2027

FUND: **400 / Water System Fund**

DEPT: **40050233 / Water Field**

A/C No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
512000	Regular Salaries	1,073,303	1,162,467	1,153,459	1,245,699	1,219,298
512001	Inflation Subsidy	50,400	-	-	-	-
514000	Overtime	164,034	95,778	128,150	146,862	183,200
514020	Comp Time Paid	15,993	7,098	15,384	-	-
	Subtotal	**1,303,730**	**1,265,343**	**1,296,992**	**1,392,561**	**1,402,498**
521000	FICA Taxes	93,680	93,030	97,099	104,931	106,186
522001	FRS	162,565	173,591	176,434	194,886	187,441
523000	Life & Health Insurance	320,713	370,027	340,334	425,447	393,428
524000	Workers Comp Insurance	19,923	19,908	15,616	18,002	9,967
529000	Compensated Absences	4,616	(10,035)	15,096	-	-
	Subtotal	**601,496**	**646,519**	**644,578**	**743,266**	**697,022**
531000	Professional Services	3,699	10,172	4,605	15,500	52,500
534000	Other Contractual Service	126,509	190,552	244,128	400,425	400,425
534014	Building Janitorial	30,179	16,759	7,965	21,400	39,400
540000	Travel & Per Diem	1,031	479	2,729	8,190	8,190
541000	Communication Services	9,195	11,579	9,400	22,383	13,236
543000	Utility Services	12,009	11,685	11,879	21,020	13,100
544000	Rentals & Leases	-	7,500	5,522	7,500	9,000
546000	Repairs & Maintenance	379,903	658,346	621,638	865,750	835,100
546001	Vehicle R&M	33,713	56,100	37,254	41,500	47,500
546003	Grounds R&M	-	9,594	9,185	15,000	15,000
549000	Other Current Charges	10,051	(6,163)	167,699	23,000	23,000
551000	Office Supplies	1,972	1,448	585	1,500	1,500
552000	Operating Supplies	101,291	90,700	117,109	166,500	148,000
552001	Uniforms	9,281	9,408	10,193	13,005	13,005
552002	Gas Oil & Lube	87,300	69,773	84,500	90,192	91,493
552003	Traffic Control Devices	-	-	2,032	5,000	-
554000	Books Dues Pubs Subscriptions	10,331	34,645	32,813	22,240	39,240
	Subtotal	**816,464**	**1,172,578**	**1,369,237**	**1,740,105**	**1,749,689**
564000	Machinery & Equipment	101,100	524,242	191,706	342,000	424,385
	Subtotal	**101,100**	**524,242**	**191,706**	**342,000**	**424,385**
	TOTAL	**2,822,790**	**3,608,682**	**3,502,513**	**4,217,932**	**4,273,594**

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
WATER FUND

AUTHORIZED POSITIONS	2026-2027
Administration	
Accountant	1
Assistant Director, Utilities	1
Billing & Meter Operations Supervisor	1
Customer Service/Billing Manager	1
Utilities Customer Service Coordinator	1
Customer Service Rep.	4
Customer Service Rep., Sr.	2
Director, Utilities	1
Senior Engineer	1.5
Special Projects Coordinator	1
Utilities Business Admin	1
Utility Engineer Technician	2
Total	**17.5**
Plant	
Administrative Specialist II	1
Chief Water Plant Operator	1
HVAC Technician	0.5
Laboratory Manager	1
Ops Tech Manager	1
Process Controls Technician	3
Scada Systems Analyst	2
Utilities Compliance & Operations Mgr	1
Utilities Electrical Controls Coordinator	1
Utilities Electrician	1
Utilities Lab Tech	1
Utilities Maintenance Mechanic	1
Utilities Asset Mnagement & Purch Spc	1
Utilities Systems Manager	1
Water Plant Maintenance Supervisor	1
Water Plant Operator	14
Total	**31.5**
Field	
Administrative Specialist II	1
Senior Engineer	0.5
Utility Field Representative	4
Utility Field Ops Supervisor	1
Utility Services Manager	0.5
Utility Worker I	5
Utility Filed Operations Coordinator	3
Utility Worker II	4
Total	**19**
TOTAL WATER FUND	**68**

TOWN OF JUPITER
STORMWATER UTILITY
SUMMARY OF OPERATING BUDGET
FISCAL YEAR 2027

	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
REVENUES			
Charges for services	$ 4,290,855	$ 4,596,685	$ 4,595,876
Interest & miscellaneous	70,153	47,000	57,000
Designated from retained earnings	-	485,983	580,948
TOTAL REVENUES	$ 4,361,007	$ 5,129,668	$ 5,233,824
EXPENSES			
Administration	$ 630,929	$ 1,014,595	$ 988,384
Field	1,451,356	2,188,469	2,315,698
Cost Allocation - General Fund	223,599	289,980	293,118
Depreciation	1,045,249	1,083,000	1,083,000
Debt service	453,623	453,624	453,624
Contingency	-	100,000	100,000
Designated to retained earnings	556,251	-	-
TOTAL EXPENSES	$ 4,361,007	$ 5,129,668	$ 5,233,824
FUNDS AVAILABLE FOR R&R			
(excluding retained earnings)			
Revenue	$ 4,361,007	$ 4,643,685	$ 4,652,876
Less: Expenses	(3,804,756)	(5,129,668)	(5,233,824)
Plus: Depreciation	1,045,249	1,083,000	1,083,000
Plus: OPEB	-	3,900	-
AVAILABLE FOR R&R	$ 1,601,500	$ 600,917	$ 502,052
(R&R target is $814k in FY2027)			
CAPITALIZED SALARIES	$ 112,245	$ 99,400	$ 111,200

TOWN OF JUPITER
BUDGET INFORMATION - REVENUES
FISCAL YEAR 2027

FUND: 410 / Stormwater Fund

DEPT: Revenue

A/C No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
34	**CHARGES FOR SERVICE**					
343900	CFS-Stormwater Utility Ch	3,718,330	3,973,045	4,258,935	4,561,410	4,562,964
343901	CFS-Rentals/Land Leases	24,390	26,248	31,919	32,275	31,912
349002	CFS-Plan Review Fees	5,332	16,464	-	3,000	1,000
	Subtotal	**3,748,052**	**4,015,757**	**4,290,855**	**4,596,685**	**4,595,876**
36	**MISCELLANEOUS**					
361101	Interest-Cash w/Broker	33,420	39,470	42,345	30,000	40,000
361102	Interest-SBA	20,796	25,215	21,936	17,000	17,000
361300	Interest-NCFVI	(21,163)	43,585	5,872	-	-
369900	Other Miscellaneous Rev	12,021	1,945	-	-	-
369945	Oth Rev-Vehicle Fuel Reim	613	288	-	-	-
381140	Trnsfr Fr-JRE Non-Ad Valorem	-	22,810	-	-	-
	Subtotal	**45,686**	**133,312**	**70,153**	**47,000**	**57,000**
38	**NON-REVENUES**					
380000	Designated fr Fund Balance	-	-	-	485,983	580,948
	Subtotal	**-**	**-**	**-**	**485,983**	**580,948**
	TOTAL	**3,793,738**	**4,149,069**	**4,361,007**	**5,129,668**	**5,233,824**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2027

FUND: 410 / Stormwater Fund
DEPT: Fund Summary

A/C No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
512000	Regular Salaries	635,648	624,680	632,444	670,317	679,850
512001	Inflation Subsidy	25,200	-	-	-	-
514000	Overtime	17,791	12,019	15,997	28,867	29,000
514010	Comp Time Paid	3,217	772	5,418	2,007	-
	Subtotal	**681,856**	**637,471**	**653,858**	**701,191**	**708,850**
521000	FICA Taxes	49,757	47,576	49,346	59,783	60,562
522001	FRS	247,247	81,677	88,496	112,222	111,450
523000	Life & Health Insurance	134,858	172,021	142,504	185,367	250,328
524000	Workers Comp Insurance	8,656	8,073	6,710	8,365	5,096
526000	OPEB	821	(6,040)	-	3,900	-
529000	Compensated Absences	31,664	(22,552)	11,300	-	-
	Subtotal	**473,003**	**280,755**	**298,356**	**369,637**	**427,436**
531000	Professional Services	50,535	140,437	198,163	411,305	380,664
531003	Town Attorney	3,110	640	-	1,000	5,000
531007	Laboratory Testing Services	-	-	-	10,000	10,000
534000	Other Contractual Service	53,525	68,303	30,992	185,372	185,372
534014	Building Janitorial	-	-	5,090	8,100	20,100
540000	Travel & Per Diem	1,535	2,659	2,835	14,500	14,500
541000	Communication Services	6,057	6,574	4,484	10,136	8,444
542000	Postage & Freight	10,911	12,901	11,584	19,041	22,350
543000	Utility Services	40,671	35,543	39,915	60,500	60,500
544000	Rentals & Leases	6,506	6,745	7,673	9,556	9,806
545000	Insurance	13,424	16,001	19,286	22,870	30,159
546000	Repairs & Maintenance	227,896	643,647	512,387	781,324	746,120
546001	Vehicle R&M	4,745	13,791	10,231	12,300	16,300
546003	Grounds R&M	81,203	66,168	61,366	109,300	109,300
547000	Printing & Binding	-	-	-	500	500
548000	Promotional Activities	-	1,170	43	5,000	5,000
549000	Other Current Charges	1,655	1,001	1,795	9,450	700
549005	Credit Card Processing	13,430	14,396	14,151	18,630	24,989
549014	Doubtful Accounts	1,512	-	665	3,700	700
551000	Office Supplies	873	-	398	500	500
552000	Operating Supplies	34,115	44,297	34,774	85,880	65,060
552001	Uniforms	2,783	3,512	3,010	8,100	6,640
552002	Gas Oil & Lube	23,811	24,460	16,462	22,264	31,909
552003	Traffic Control Devices	2,895	-	4,973	7,500	-
554000	Books Dues Pubs Subscriptions	7,661	20,645	21,929	53,408	78,926
	Subtotal	**588,853**	**1,122,889**	**1,002,206**	**1,870,236**	**1,833,539**
559000	Depreciation	952,256	994,861	1,045,249	1,083,000	1,083,000
564000	Machinery & Equipment	-	207,423	127,865	262,000	334,257
	Subtotal	**952,256**	**1,202,284**	**1,173,114**	**1,345,000**	**1,417,257**
571000	Principal	345,293	353,234	361,359	369,671	378,173
572000	Interest	108,330	100,388	92,264	83,953	75,451
	Subtotal	**453,623**	**453,622**	**453,623**	**453,624**	**453,624**
599099	Cost Allocation Gen Fund	198,205	223,599	234,189	289,980	293,118
	Subtotal	**198,205**	**223,599**	**234,189**	**289,980**	**293,118**
595098	Reserve Equity	445,942	228,449	545,661	-	-

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2027

FUND: 410 / Stormwater Fund

DEPT: Fund Summary

A/C No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
599001	Contingency	-	-	-	100,000	100,000
	Subtotal	**445,942**	**228,449**	**545,661**	**100,000**	**100,000**
	TOTAL	**3,793,738**	**4,149,069**	**4,361,007**	**5,129,668**	**5,233,824**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2027

FUND: **410 / Stormwater Fund**

DEPT: **41050038 / Stormwater / Admin**

A/C No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
512000	Regular Salaries	283,868	229,675	229,737	228,552	217,330
512001	Inflation Subsidy	11,200	-	-	-	-
514000	Overtime	6,309	6,854	6,806	15,023	15,100
514010	Comp Time Paid	-	-	159	-	-
	Subtotal	**301,377**	**236,528**	**236,703**	**243,575**	**232,430**
521000	FICA Taxes	22,378	17,551	17,275	25,395	25,216
522001	FRS	201,543	27,387	31,650	48,070	46,702
523000	Life & Health Insurance	47,405	54,520	54,742	79,197	114,362
524000	Workers Comp Insurance	2,450	1,660	434	1,645	818
526000	OPEB	821	(6,040)	-	3,900	-
529000	Compensated Absences	18,547	(36,540)	6,477	-	-
	Subtotal	**293,144**	**58,538**	**110,578**	**158,207**	**187,098**
531000	Professional Services	46,381	136,521	195,856	355,305	327,164
531003	Town Attorney	3,110	640	-	1,000	5,000
534000	Other Contractual Service	33,264	33,227	2,634	43,372	43,372
534014	Building Janitorial	-	-	2,828	3,000	3,000
540000	Travel & Per Diem	1,408	1,440	1,543	6,500	6,500
541000	Communication Services	2,442	2,707	1,428	3,936	4,140
542000	Postage & Freight	10,911	12,901	11,584	19,041	22,350
544000	Rentals & Leases	6,506	6,745	6,947	7,156	7,406
545000	Insurance	13,424	16,001	19,286	22,870	30,159
546000	Repairs & Maintenance	9,004	12,164	8,466	21,770	19,470
546001	Vehicle R&M	1,084	1,635	-	1,300	1,300
547000	Printing & Binding	-	-	-	500	500
548000	Promotional Activities	-	1,170	43	5,000	5,000
549000	Other Current Charges	1,605	951	1,725	9,250	500
549005	Credit Card Processing	13,430	14,396	14,151	18,630	24,989
549014	Doubtful Accounts	1,512	-	665	3,700	700
551000	Office Supplies	873	-	398	500	500
552000	Operating Supplies	10,989	1,141	8,386	13,380	7,060
552001	Uniforms	258	335	745	4,050	2,590
552002	Gas Oil & Lube	3,080	767	-	1,900	1,900
554000	Books Dues Pubs Subscriptions	4,687	8,259	6,964	38,653	55,256
	Subtotal	**163,967**	**250,997**	**283,648**	**580,813**	**568,856**
564000	Machinery & Equipment	-	62,299	-	32,000	-
	Subtotal	**-**	**62,299**	**-**	**32,000**	**-**
	TOTAL	**758,488**	**608,362**	**630,929**	**1,014,595**	**988,384**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENSES
FISCAL YEAR 2027

FUND: **410 / Stormwater Fund**

DEPT: **41050238/Stormwater / Field**

A/C No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
512000	Regular Salaries	351,780	395,006	402,706	441,765	462,520
512001	Inflation Subsidy	14,000	-	-	-	-
514000	Overtime	11,482	5,165	9,191	13,844	13,900
514010	Comp Time Paid	3,217	772	5,258	2,007	-
	Subtotal	**380,479**	**400,943**	**417,156**	**457,616**	**476,420**
521000	FICA Taxes	27,379	30,026	32,071	34,388	35,346
522001	FRS	45,704	54,290	56,845	64,152	64,748
523000	Life & Health Insurance	87,453	117,501	87,762	106,170	135,966
524000	Workers Comp Insurance	6,206	6,413	6,276	6,720	4,278
529000	Compensated Absences	13,117	13,988	4,823	-	-
	Subtotal	**179,859**	**222,217**	**187,778**	**211,430**	**240,338**
531000	Professional Services	4,154	3,917	2,307	56,000	53,500
531007	Laboratory Testing Services	-	-	-	10,000	10,000
534000	Other Contractual Service	20,261	35,076	28,358	142,000	142,000
534014	Building Janitorial	-	-	2,262	5,100	17,100
540000	Travel & Per Diem	127	1,219	1,292	8,000	8,000
541000	Communication Services	3,615	3,867	3,056	6,200	4,304
543000	Utility Services	40,671	35,543	39,915	60,500	60,500
544000	Rentals & Leases	-	-	726	2,400	2,400
546000	Repairs & Maintenance	218,892	631,484	503,920	759,554	726,650
546001	Vehicle R&M	3,661	12,156	10,231	11,000	15,000
546003	Grounds R&M	81,203	66,168	61,366	109,300	109,300
549000	Other Current Charges	50	50	70	200	200
552000	Operating Supplies	23,126	43,155	26,388	72,500	58,000
552001	Uniforms	2,525	3,177	2,265	4,050	4,050
552002	Gas Oil & Lube	20,732	23,693	16,462	20,364	30,009
552003	Traffic Control Devices	2,895	-	4,973	7,500	-
554000	Books Dues Pubs Subscriptions	2,975	12,386	14,965	14,755	23,670
	Subtotal	**424,886**	**871,892**	**718,558**	**1,289,423**	**1,264,683**
564000	Machinery & Equipment	-	145,124	127,865	230,000	334,257
	Subtotal	**-**	**145,124**	**127,865**	**230,000**	**334,257**
	TOTAL	**985,224**	**1,640,176**	**1,451,356**	**2,188,469**	**2,315,698**

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
STORMWATER

AUTHORIZED POSITIONS	2026-2027
Field	
Utility Field Operations Coordinator	1
Utility Field Operations Supervisor	1
Utility Services Mgr	0.5
Utility Worker II	2
Utility Worker I	1
Total	**5.5**
Administration	
Senior Engineer	1
Utility Engineer Technician	1
Customer Service Rep, Sr	1
Customer Service Rep.	1
Adminstative Specialist III	1
Adminstative Specialist II	0
Total	**5**
TOTAL STORMWATER FUND	**10.5**

TOWN OF JUPITER
JUPITER RIVER ESTATES NON-ADVALOREM ASSESSMENT
FISCAL YEAR 2027

	Proposed FY 2027
REVENUES	
Non-Ad Valorem Assessment	$ 318
Interest & miscellaneous	47
Designated from retained earnings	-
TOTAL REVENUES	$ 365
EXPENSES	
R&M Canal Trimming	$ -
Postage	5
Other Current Charges	360
Designated to retained earnings	-
TOTAL EXPENSES	$ 365

TOWN OF JUPITER
BUILDING ENTERPRISE FUND
SUMMARY OF DRAFT BUDGET
FISCAL YEAR 2026 - 2027

REVENUES:	Actual 2024 - 2025	Adopted 2025 - 2026	Proposed 2026 - 2027
Building permits	6,045,034	5,162,000	5,512,000
Interest on investments	555,786	485,000	415,000
Misc. Revenue	-	-	-
Designated from retained earnings	-	234,351	680,957
TOTAL REVENUES	6,600,820	5,881,351	6,607,957

EXPENSES:	Actual 2024 - 2025	Adopted 2025 - 2026	Proposed 2026 - 2027
Protective inspections	3,868,595	4,996,772	5,423,476
Cost Allocation - General Fund	745,146	849,579	1,127,481
Depreciation	57,130	35,000	57,000
TOTAL EXPENSES	4,670,870	5,881,351	6,607,957

TOWN OF JUPITER
BUDGET INFORMATION - REVENUES
FISCAL YEAR 2026 - 2027

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

A/C No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
32	**LICENSES & PERMITS**					
322000	Building Permits	5,213,541	6,347,222	6,024,524	5,150,000	5,500,000
322991	Bldg Permits-DCA	6,167	4,120	9,441	6,000	6,000
322992	Bldg Permits-DBPR	6,828	7,371	11,069	6,000	6,000
	Subtotal	**5,226,535**	**6,358,713**	**6,045,034**	**5,162,000**	**5,512,000**
36	**MISCELLANEOUS**					
331500	Fed Grant - FEMA	-	-	-	-	-
341904	CFS-Recop	-	-	-	-	-
361101	Interest-Cash w/Broker Invest	75,092	132,789	117,353	75,000	75,000
361102	Interest-SBA	390,267	473,209	411,674	360,000	300,000
361110	Interest-FLCLASS	52,863	63,482	55,280	50,000	40,000
361300	Interest-Net Ch Fair Value Inv	(1,291)	31,449	5,293	-	-
361400	Interest-Gain/Loss Sale Invest	-	1,953	(33,814)	-	-
364000	Disposition of Fixed Assets	(7,714)	(32,958)	-	-	-
369900	Other Miscellaneous Revenue	-	-	-	-	-
369941	Oth Rev-WC Reimbursement	-	-	-	-	-
369945	Oth Rev-Vehicle Fuel Reimburse	650	1,225	-	-	-
	Subtotal	**509,868**	**671,149**	**555,786**	**485,000**	**415,000**
38	**NON-REVENUES**					
380000	Designated from retained earnings	-	-	-	234,351	680,957
	Subtotal	**-**	**-**	**-**	**234,351**	**680,957**
	TOTAL	**$5,736,403**	**$7,029,862**	**$6,600,820**	**$5,881,351**	**$6,607,957**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

FUND **450 / Building Enterprise**

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	184,758	244,000	214,078	222,675	233,783
512000	Regular Salaries	1,695,324	1,743,861	1,819,364	1,975,931	2,093,257
512001	Inflation Subsidy	74,900	-	-	-	-
514000	Overtime	2,345	588	2,995	14,600	14,600
514020	Comp Time Paid	559	2,138	1,061	-	-
514030	Holiday Additional Compensation	-	-	-	-	-
	Subtotal	**1,957,886**	**1,990,587**	**2,037,499**	**2,213,206**	**2,341,640**
521000	FICA Taxes	141,638	145,632	149,373	159,146	168,859
522001	FRS	728,085	289,533	303,058	337,561	351,941
523000	Life & Health Insurance	439,282	488,292	424,387	540,320	529,993
524000	Workers Comp Insurance	8,500	7,895	12,115	12,601	12,231
526000	OPEB	(7,367)	(1,334)	-	25,800	25,800
529000	Compensated Adsences	38,240	(13,554)	28,233	-	-
	Subtotal	**1,348,377**	**916,464**	**917,166**	**1,075,428**	**1,088,824**
531000	Professional Services	30,761	30,254	26,824	93,100	23,500
531003	Town Attorney	2,090	2,760	-	10,000	10,500
534000	Other Contractual Service	611,836	459,147	461,059	1,057,168	1,135,000
540000	Travel & Per Diem	6,521	9,111	19,331	32,328	37,328
542000	Postage and Freight	-	-	130	-	-
541000	Communication Services	10,969	11,991	11,435	19,320	19,320
544000	Rentals & Leases	4,360	4,090	4,090	5,148	5,148
545000	Insurance	27,127	38,827	47,468	51,114	42,806
546000	Repairs & Maintenance	36,361	41,254	83,214	42,100	47,125
546001	Vehicle R&M	5,205	3,444	6,110	10,450	10,450
547000	Printing & Binding	-	-	-	700	700
548000	Promotional Activities	60	566	469	700	800
549000	Other Current Charges	518	89	3,500	798	6,800
549001	Legal Advertisement	-	385	-	-	-
549005	Credit Card Process Fee	98,835	105,698	117,174	101,400	106,000
551000	Office Supplies	2,507	4,720	49	5,600	5,600
552000	Operating Supplies	42,970	54,425	38,940	48,380	76,380
552001	Uniforms	3,378	3,264	3,442	4,310	4,310
552002	Gas Oil & Lube	13,749	14,161	13,124	15,000	15,000
552028	COVID-19 Prep and Response	-	-	-	-	-
554000	Books Dues Pubs Etc	20,146	50,559	77,569	150,522	381,245
	Subtotal	**917,394**	**834,746**	**913,929**	**1,648,138**	**1,928,012**
559000	Depreciation	31,864	36,540	57,130	35,000	57,000
564000	Machinery & Equipment	-	-	-	60,000	65,000
572003	Interest on SBITAs	1,412	1,673	-	-	-
573003	Amortized SBITAs	27,081	28,246	-	-	-
	Subtotal	**60,357**	**66,459**	**57,130**	**95,000**	**122,000**
591310	Tfr To-Capital Improvement Fun	500,000	345,267	-	-	-
595000	Designated to Retained Earnings	-	-	-	-	-
599099	Cost Allocation Gen Fund	599,802	671,610	745,146	849,579	1,127,481
	Subtotal	**1,099,802**	**1,016,877**	**745,146**	**849,579**	**1,127,481**
	TOTAL	**5,383,817**	**4,825,133**	**4,670,870**	**5,881,351**	**6,607,957**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

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

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
511000	Executive Salaries	184,758	244,000	214,078	222,675	233,783
512000	Regular Salaries	566,809	530,172	567,445	606,481	658,757
512001	Inflation Subsidy	24,500	-	-	-	-
514000	Overtime	-	-	-	2,500	2,500
514020	Comp Time Paid	-	-	136	-	-
	Subtotal	**776,068**	**774,172**	**781,660**	**831,656**	**895,040**
521000	FICA Taxes	55,211	55,937	57,132	58,868	63,464
522001	FRS	580,768	117,817	127,845	143,762	143,844
523000	Life & Health Insurance	142,695	140,059	135,224	184,724	173,360
524000	Workers Comp Insurance	3,956	3,672	5,880	6,369	6,364
526000	OPEB	(7,367)	(1,334)	-	25,800	25,800
529000	Compensated Adsences	11,477	(23,751)	12,904	-	-
	Subtotal	**786,739**	**292,401**	**338,985**	**419,523**	**412,832**
531000	Professional Services	30,761	30,254	26,824	93,100	23,500
531003	Town Attorney	2,090	2,760	-	10,000	10,500
534000	Other Contractual Service	1,095	43,622	1,511	2,500	77,500
540000	Travel & Per Diem	1,535	3,178	4,528	6,300	7,950
542000	Postage and Freight	-	-	130	-	-
544000	Rentals & Leases	4,360	4,090	4,090	5,148	5,148
545000	Insurance	27,127	38,827	47,468	51,114	42,806
546000	Repairs & Maintenance	35,794	40,054	83,214	37,300	42,325
547000	Printing & Binding	-	-	-	700	700
549000	Other Current Charges	518	89	3,500	798	6,800
549001	Legal Advertisement	-	385	-	-	-
549005	Credit Card Process Fee	98,835	105,698	117,174	101,400	106,000
551000	Office Supplies	2,507	4,720	49	5,600	5,600
552000	Operating Supplies	37,457	49,196	27,285	30,380	64,380
552001	Uniforms	73	850	140	280	280
552002	Gas Oil & Lube	-	-	292		
552028	COVID-19 Prep and Response	-	-	-	-	-
554000	Books Dues Pubs Etc	7,049	33,344	56,657	101,437	315,359
	Subtotal	**249,201**	**357,065**	**372,860**	**446,057**	**708,848**
559000	Depreciation	31,864	36,540	57,130	35,000	57,000
564000	Machinery & Equipment	-	-	-	60,000	65,000
572003	Interest on SBITAs	1,412	1,673	-	-	-
573003	Amortized SBITAs	27,081	28,246	-	-	-
	Subtotal	**60,357**	**66,459**	**57,130**	**95,000**	**122,000**
591310	Tfr To-Capital Improvement Fun	500,000	345,267	-	-	-
595000	Designated to Retained Earnings	-	-	-	-	-
599099	Cost Allocation Gen Fund	599,802	671,610	745,146	849,579	1,127,481
	Subtotal	**1,099,802**	**1,016,877**	**745,146**	**849,579**	**1,127,481**
	TOTAL	**2,972,167**	**2,506,974**	**2,295,781**	**2,641,815**	**3,266,201**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

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

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
512000	Regular Salaries	376,237	341,801	393,952	410,201	430,628
512001	Inflation Subsidy	14,000	-	-	-	-
514000	Overtime	623	293	869	3,500	3,500
514020	Comp Time Paid	-	57	-	-	-
514030	Holiday Additional Compensation	-	-	-	-	-
	Subtotal	**390,860**	**342,151**	**394,820**	**413,701**	**434,128**
521000	FICA Taxes	28,193	25,003	29,075	30,268	32,268
522001	FRS	46,701	46,120	53,983	58,032	59,001
523000	Life & Health Insurance	79,856	92,887	85,453	99,387	99,589
524000	Workers Comp Insurance	3,715	3,460	5,456	5,455	5,364
529000	Compensated Adsences	7,044	3,345	5,802	-	-
	Subtotal	**165,510**	**170,815**	**179,769**	**193,142**	**196,222**
534000	Other Contractual Service	538,185	375,955	416,126	847,000	847,000
540000	Travel & Per Diem	2,641	3,320	6,178	6,100	6,100
541000	Communication Services	10,969	11,991	11,435	19,320	19,320
546000	Repairs & Maintenance	567	1,200	-	4,800	4,800
546001	Vehicle R&M	5,205	3,444	6,110	10,450	10,450
552000	Operating Supplies	3,092	2,625	6,058	13,000	7,000
552001	Uniforms	2,794	1,224	2,189	2,840	2,840
552002	Gas Oil & Lube	13,749	14,161	12,833	15,000	15,000
554000	Books Dues Pubs Etc	3,786	4,688	5,212	27,084	27,084
	Subtotal	**580,989**	**418,608**	**466,141**	**945,594**	**939,594**
	TOTAL	**1,137,359**	**931,575**	**1,040,730**	**1,552,437**	**1,569,944**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

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

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
512000	Regular Salaries	495,293	524,314	563,311	603,088	629,922
512001	Inflation Subsidy	28,000	-	-	-	-
514000	Overtime	1,348	15	639	5,100	5,100
514020	Comp Time Paid	559	2,081	553	-	-
	Subtotal	**525,201**	**526,411**	**564,504**	**608,188**	**635,022**
521000	FICA Taxes	38,172	38,310	40,749	43,022	44,808
522001	FRS	62,663	71,309	76,065	85,318	91,120
523000	Life & Health Insurance	155,701	193,718	167,976	200,276	200,890
524000	Workers Comp Insurance	519	480	475	486	315
529000	Compensated Adsences	12,165	3,116	5,426	-	-
	Subtotal	**269,221**	**306,933**	**290,690**	**329,102**	**337,133**
534000	Other Contractual Service	37,916	39,571	43,423	51,668	54,500
534008	Employee Health Clinic	-	-	-	-	-
540000	Travel & Per Diem	756	1,510	6,794	10,950	14,300
546000	Repairs & Maintenance	-	-	-	-	-
548000	Promotional Activities	60	566	469	700	800
552000	Operating Supplies	864	912	814	2,000	2,000
552001	Uniforms	290	910	910	910	910
554000	Books Dues Pubs Etc	5,823	3,001	8,379	12,237	12,190
	Subtotal	**45,710**	**46,470**	**60,791**	**78,465**	**84,700**
	TOTAL	**840,131**	**879,814**	**915,985**	**1,015,755**	**1,056,855**

TOWN OF JUPITER
BUDGET INFORMATION - EXPENDITURES
FISCAL YEAR 2026 - 2027

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

AC/No.	Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
512000	Regular Salaries	256,984	347,573	294,656	356,161	373,950
512001	Inflation Subsidy	8,400	-	-	-	-
514000	Overtime	374	279	1,487	3,500	3,500
514020	Comp Time Paid	-	-	372	-	-
514030	Holiday Additional Compensatn	-	-	-	-	-
	Subtotal	**265,758**	**347,852**	**296,515**	**359,661**	**377,450**
521000	FICA Taxes	20,062	26,381	22,418	26,988	28,319
522001	FRS	37,953	54,288	45,165	50,449	57,976
523000	Life & Health Insurance	61,029	61,628	35,733	55,933	56,154
524000	Workers Comp Insurance	310	283	304	291	188
529000	Compensated Adsences	7,553	3,736	4,101	-	-
	Subtotal	**126,907**	**146,315**	**107,722**	**133,661**	**142,637**
531000	Professional Services	-	-	-	-	-
534000	Other Contractual Service	34,640	-	-	156,000	156,000
534008	Employee Health Clinic	-	-	-	-	-
540000	Travel & Per Diem	1,589	1,103	1,830	8,978	8,978
546000	Repairs & Maintenance	-	-	-	-	-
552000	Operating Supplies	1,557	1,692	4,783	3,000	3,000
552001	Uniforms	220	280	203	280	280
554000	Books Dues Pubs Etc	3,489	9,527	7,321	9,764	26,612
	Subtotal	**41,495**	**12,602**	**14,137**	**178,022**	**194,870**
	TOTAL	**434,161**	**506,770**	**418,374**	**671,344**	**714,957**

TOWN OF JUPITER
BUDGET INFORMATION - STAFFING
BUILDING FUND

AUTHORIZED POSITIONS	2026-2027
Administrative Specialist I	1
Administrative Specialist III	2
Building Inspector	5
Building Official	1
Building Operations Admin	1
Building Support Specialist I	4
Building Support Specialist II	7
Chief Building Inspector	1
Chief Plans Examiner	1
Construction Svc Coor	1
Building Revenue & Budget Admin	1
Plans Examiner	3
Sr Director Community Development	1
Total	**29**

TOWN OF JUPITER
INSURANCE FUND
FISCAL YEAR 2026-2027

	Adopted Budget 2025-2026	Proposed Budget 2026-2027
EST. BEGINNING FUND BALANCE	10,637,296	10,000,000
OPERATING REVENUES		
GF - EMPR CONTRIBUTIONS	6,154,254	6,152,472
G F- EE CONTRIBUTIONS	754,782	766,667
FIRE FUND - EMPR CONTRIBUTIONS	1,980,326	3,300,983
FIRE FUND - EE CONTRIBUTIONS	238,184	401,223
WATER FUND - EMPR CONTRIBUTIONS	1,268,636	1,254,498
WATER FUND - EE CONTRIBUTIONS	148,798	150,347
SW FUND - EMPR CONTRIBUTIONS	185,333	250,297
SW FUND - EE CONTRIBUTIONS	22,370	30,379
BLDG FUND - EMPR CONTRIBUTIONS	540,257	529,913
BLDG FUND - EE CONTRIBUTIONS	65,079	67,293
RETIREE CONTRIBUTIONS**	195,167	199,960
TOTAL REVENUE	**11,553,187**	**13,104,032**
EXPENDITURES		
CONTRACTUAL SERVICES	458,077	494,064
DENTAL INSURNACE	404,711	480,165
VISION INSURANCE	30,850	37,146
STOP LOSS PREMIUMS	862,008	920,185
HEALTH INSURNACE CLAIMS	5,822,575	6,200,000
OPT OUT	84,600	91,800
H.S.A. CONTRIBUTIONS	982,333	1,182,000
LIFE, AD&D, LTD, EAP	302,697	302,697
RESERVE EQUITY	2,605,336	3,395,975
TOTAL EXPENDITURES	**11,553,187**	**13,104,032**

Attachment 3

TOWN OF JUPITER

2026/2027 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

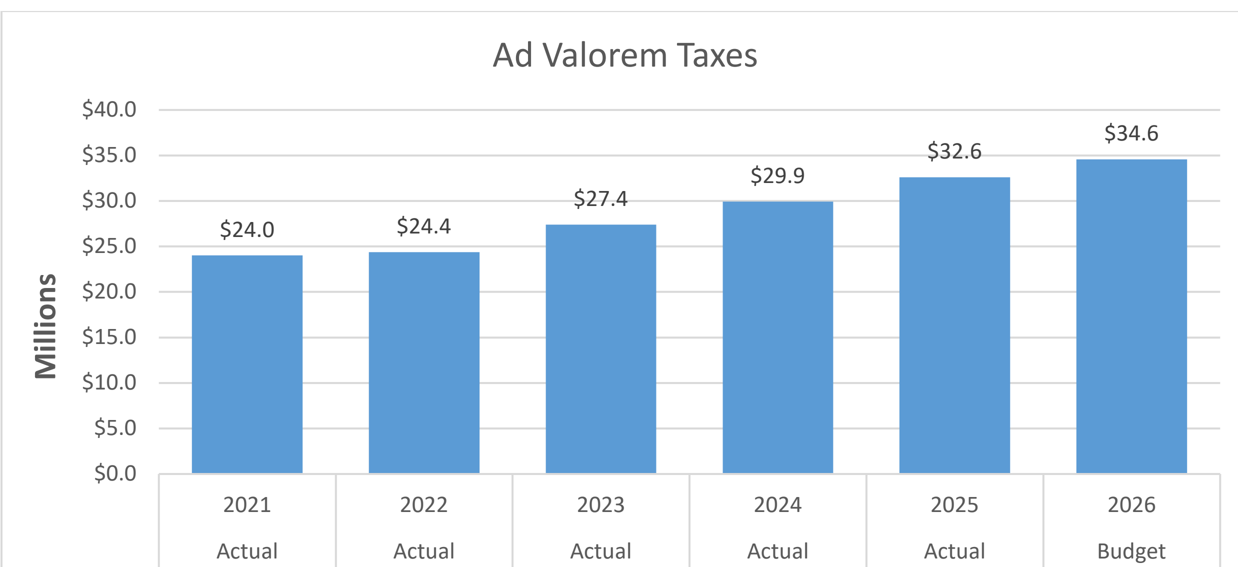
Budgets are based on July 1 estimates of the Town's total taxable assessed value of property. Ad Valorem Taxes are the largest single revenue source to the General Fund.

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.



NON-AD VALOREM ASSESSMENT (FIRE)

Summary

A non-ad valorem assessment is a charge that is not based on property value (millage). Examples include assessments for:

- Solid waste collection
- Stormwater management
- Street lighting
- Fire protection services
- Certain infrastructure or capital improvement projects

Florida state statute allows these charges to be collected alongside property taxes and, if unpaid, they can be enforced through the same tax collection process that applies to property taxes, including tax certificates and ultimately tax deed proceedings in some circumstances.

Legal Authority

Florida Statutes § 197.3632 authorizes Florida counties, municipalities, and certain special districts to use a uniform method for levying, collecting, and enforcing non-ad valorem assessments by placing those assessments on the annual property tax bill and collecting them through the tax collector's office.

Key powers granted by § 197.3632 include:

- Using the annual tax bill to collect qualifying non-ad valorem assessments.
- Creating assessment rolls and certifying them to the tax collector for collection.
- Enforcing payment through the property tax collection system, rather than relying solely on ordinary debt collection methods.
- Funding capital projects through assessments that may be paid over multiple years and collected on the tax bill.

Current Rate or Formula

The total square footage of the structure(s) on the parcel is used to determine the tiered rate of the assessment. This includes the main building/home plus any accessory buildings. The square footage was provided by the Palm Beach County Property Tax Assessor's office

Authorized Uses

Florida Statutes, §197.3632, to be authorized for the Fire Department debt services.

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

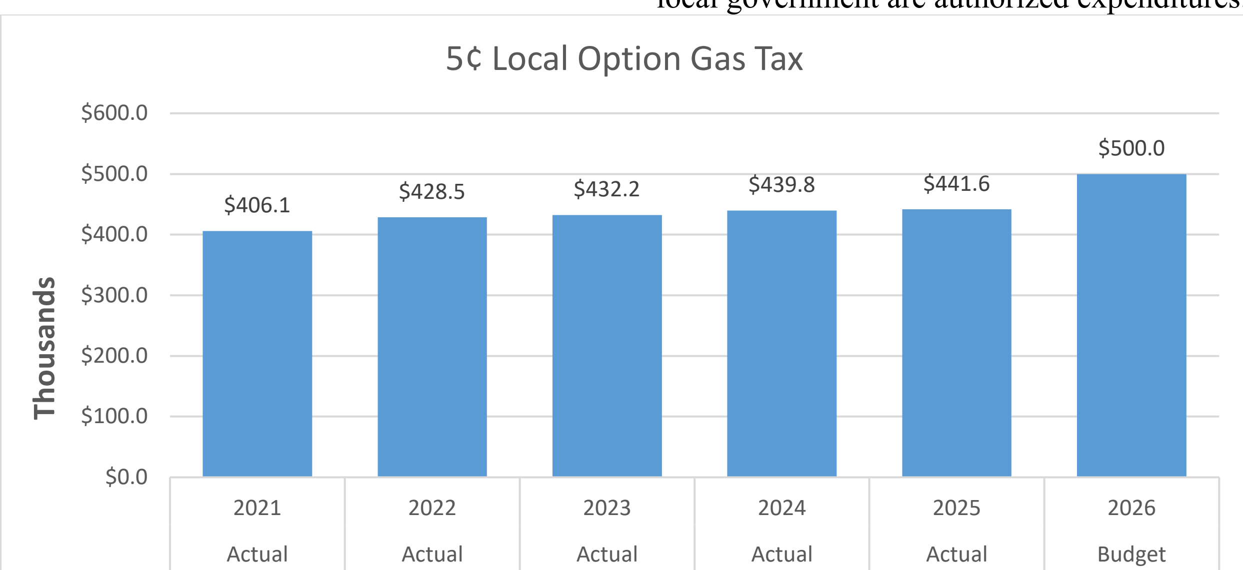
Section 336.025(1) (b), Florida Statutes, allows a local option gas tax (at a rate of one through five cents) upon every gallon of motor fuel sold in a county and taxed under the provisions of Part I of Chapter 206, Florida Statutes. The tax shall be levied by an ordinance adopted by a majority plus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

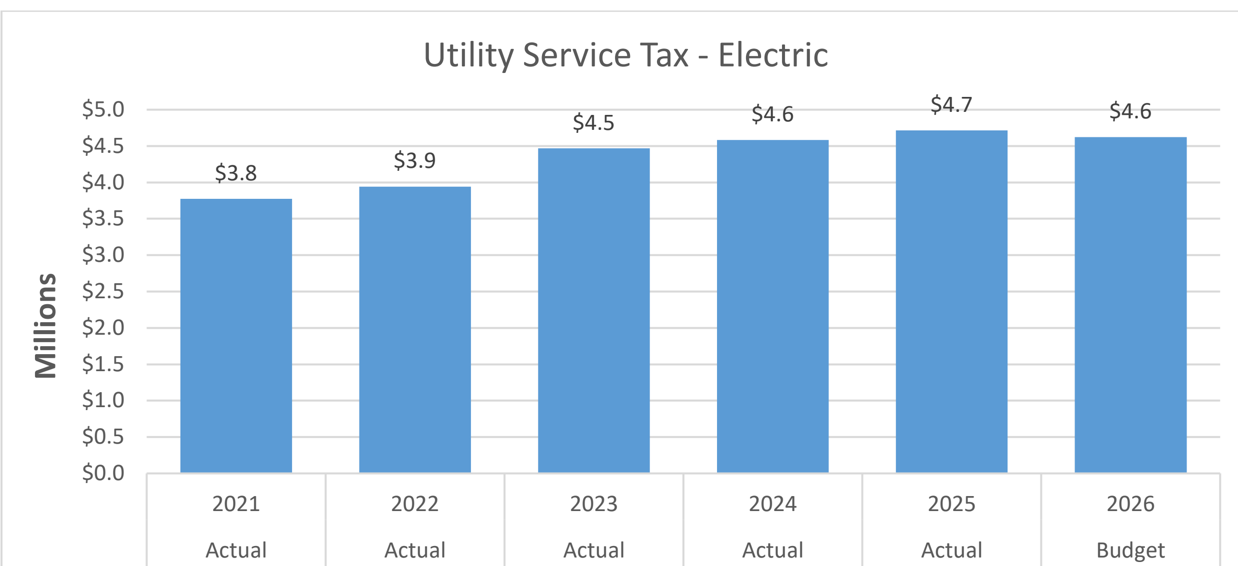
6% on Florida Power and Light Usage.

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

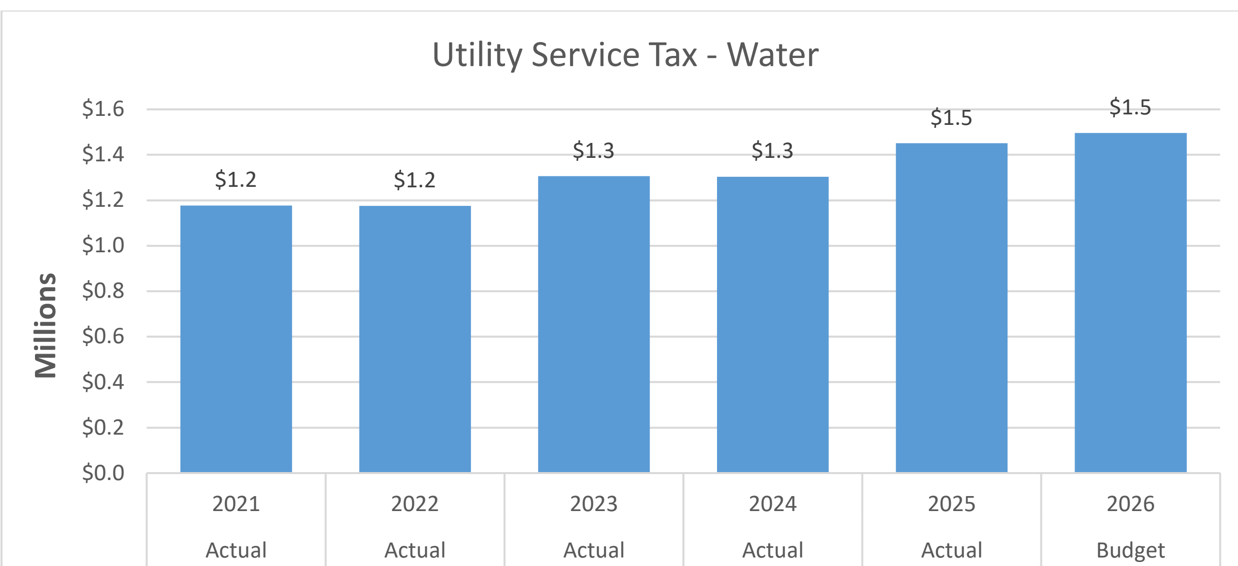
6% on Water Usage.

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.

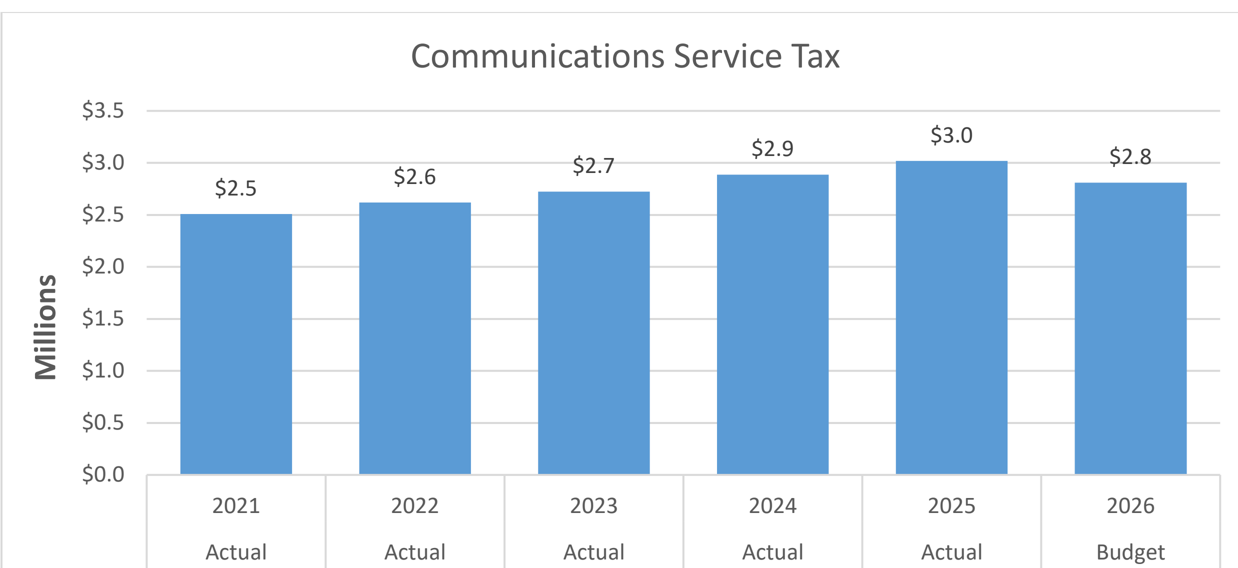
(b) This upward adjustment shall be applied to the same communications services subject to the local communications services tax Described in F.S. § 202.20(1) (a) and (1) (b).

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

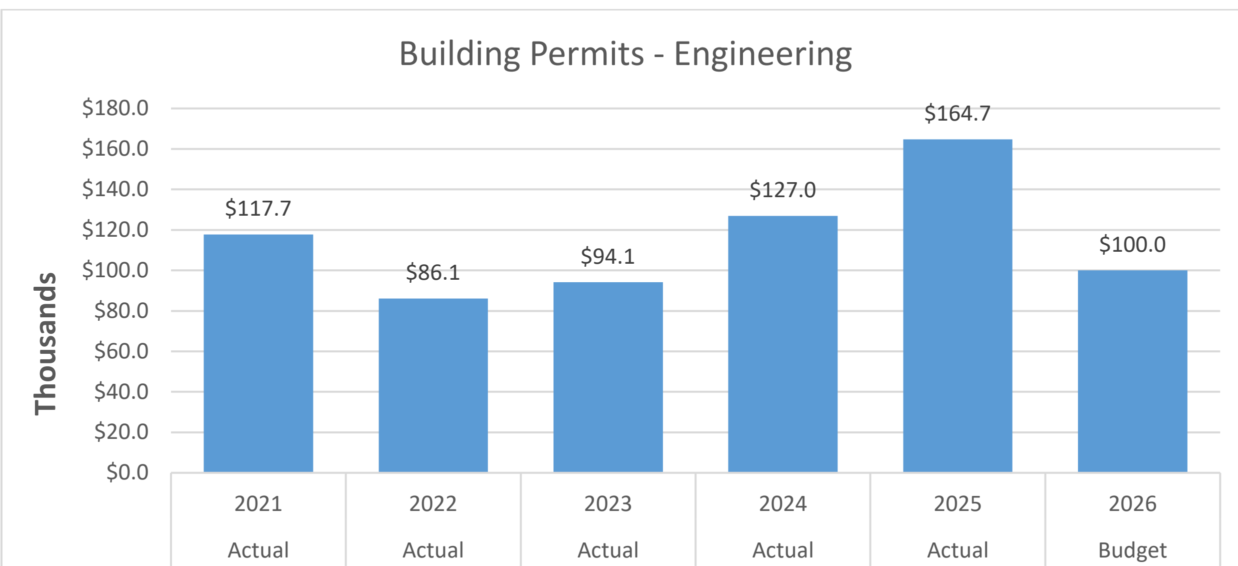
Home Rule – Regulatory Fees
Town Ordinance 22-09

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

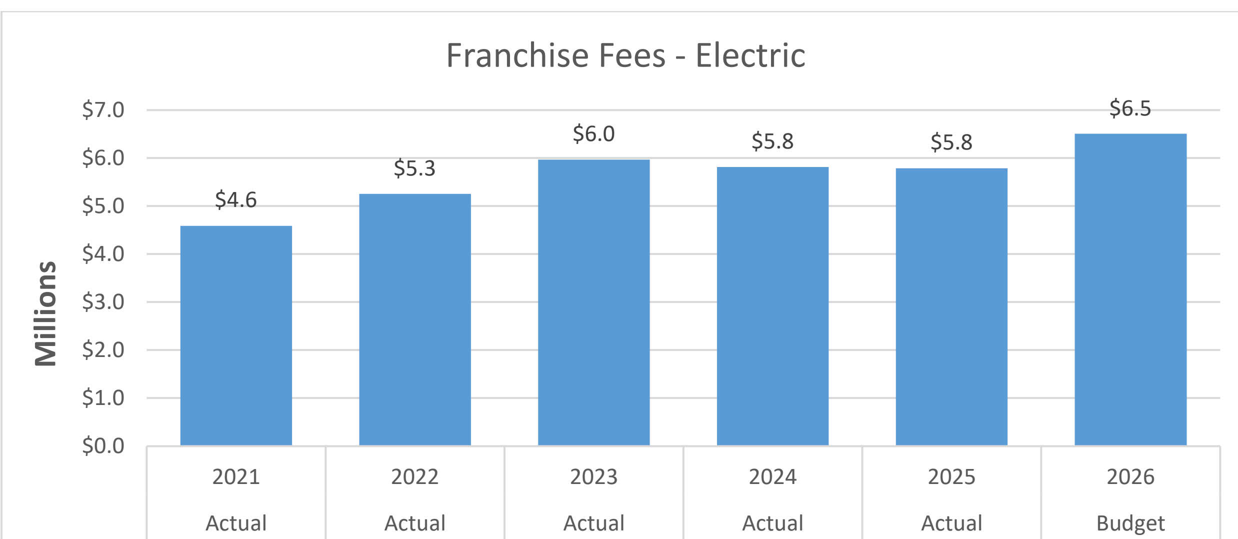
Home Rule – Proprietary Fees
Town Ordinance 38-07

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

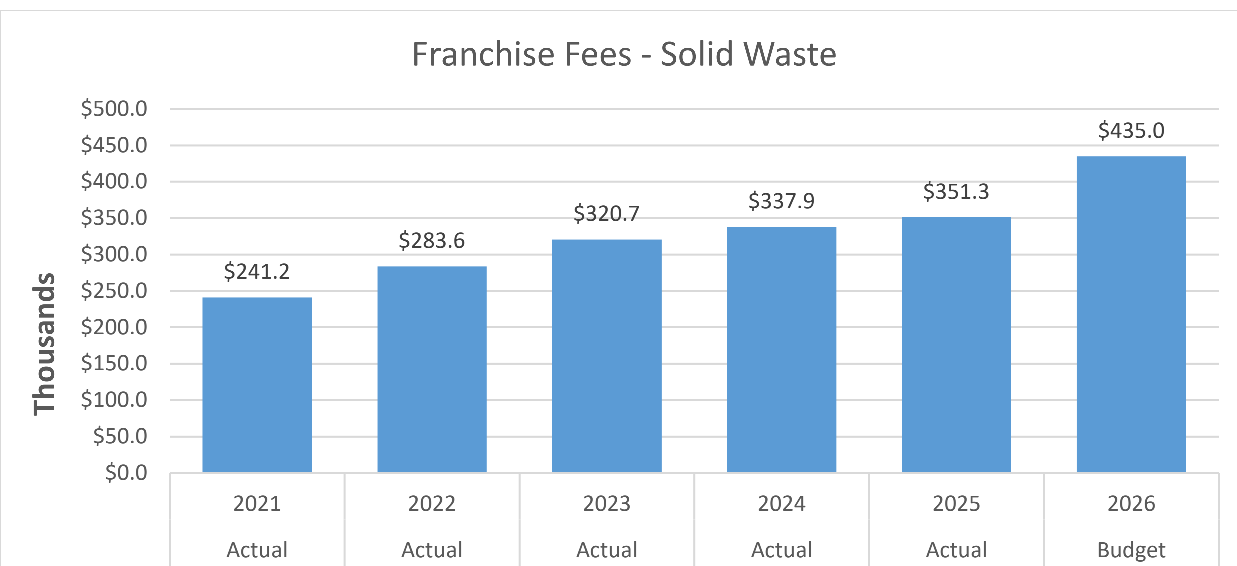
Home Rule Authority – Proprietary Fees
Franchise Agreement between the Town and Waste Management as approved by the Town Council on 7/19/2022 by Ordinance 7-22

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

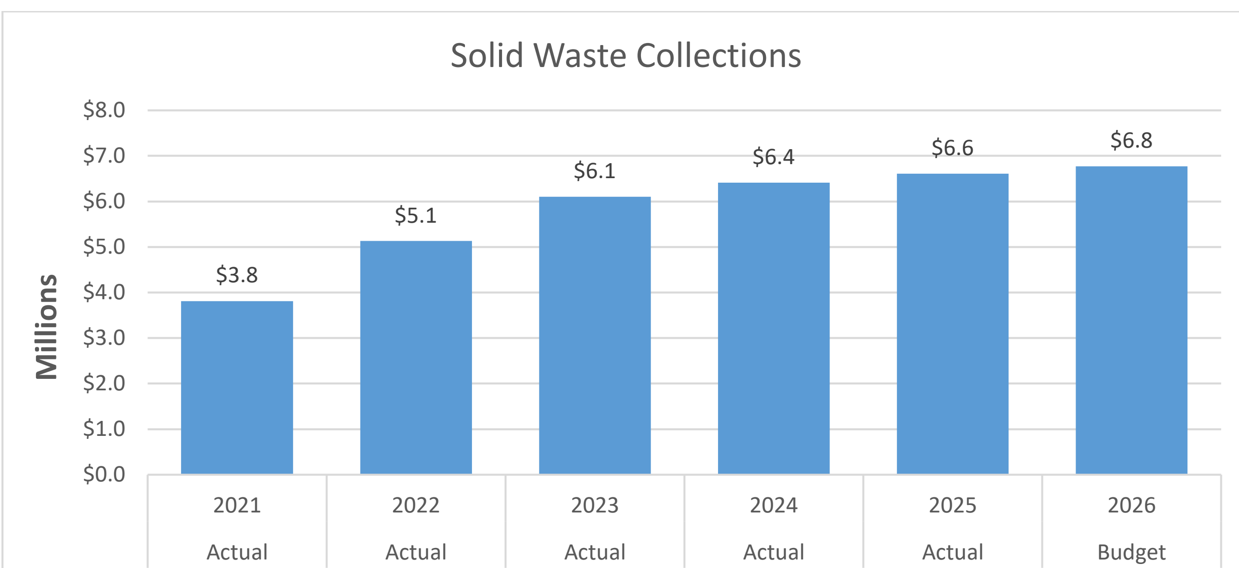
Outlined in ordinance 07-22. Residential service is to be billed by the Town's utility billing department and commercial services are billed and collected by the hauler. Funds received from the Town's utility billing department are then transferred to the hauler monthly.

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

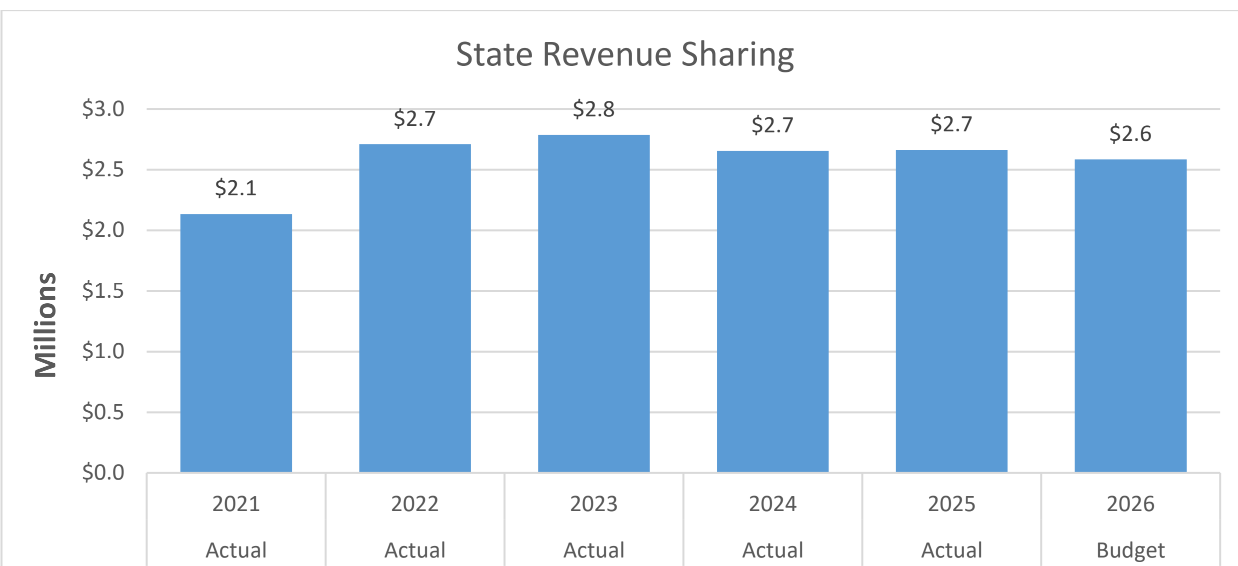
Florida Statute Chapters 206, 212, 218
Florida Statute § 218.62
Florida Revenue Sharing Act of 1972

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

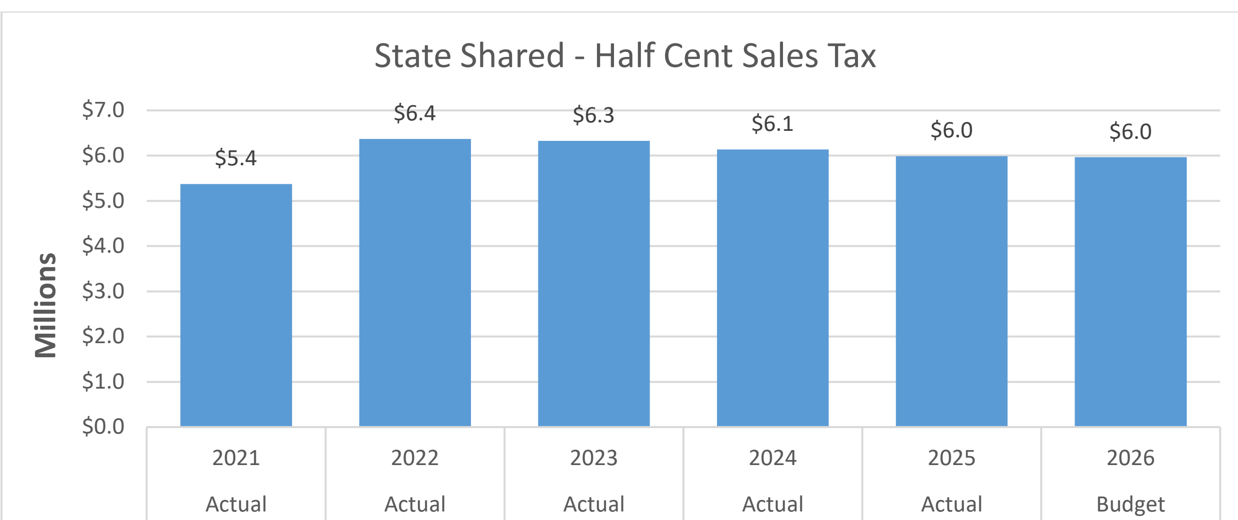
Florida Statute § 202.18(2), 12.20(60) and 218.60-67

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

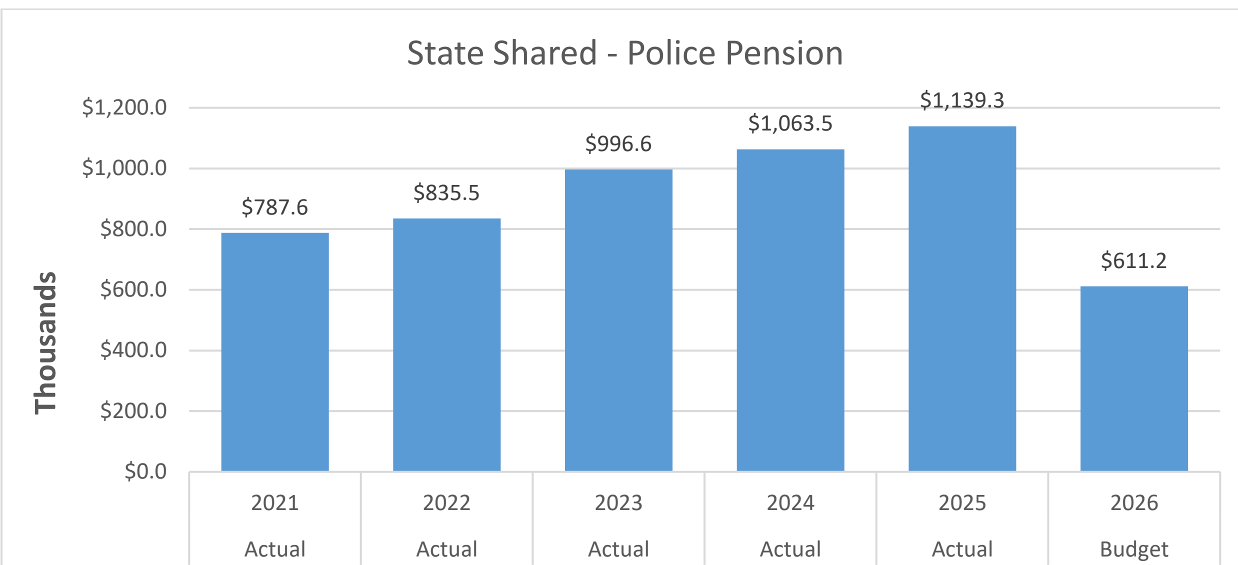
These funds are a pass-through and constitutes the revenue collected from excise taxes on casualty insurance premiums (amounting to .85 percent of the gross amount of receipts of premiums from policy holders) as outlined in Chapter 185, Florida Statutes and adopted locally by Ordinance 62-88. Funds received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

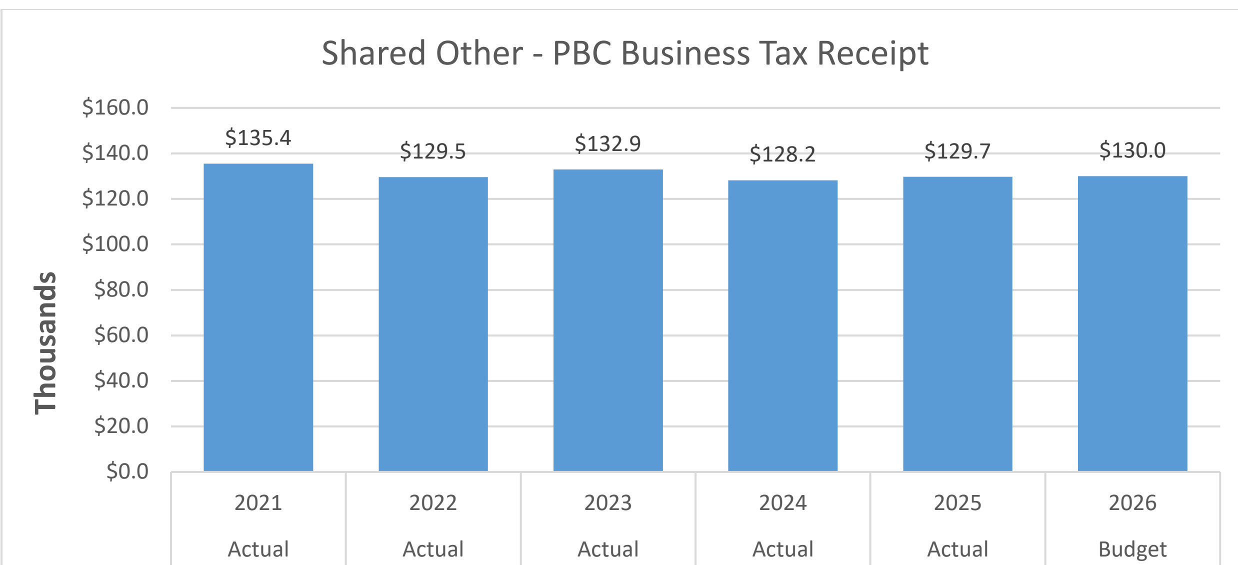
An increase in the number of businesses or the population in the Town will increase the amount of revenue received from Palm Beach County.

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

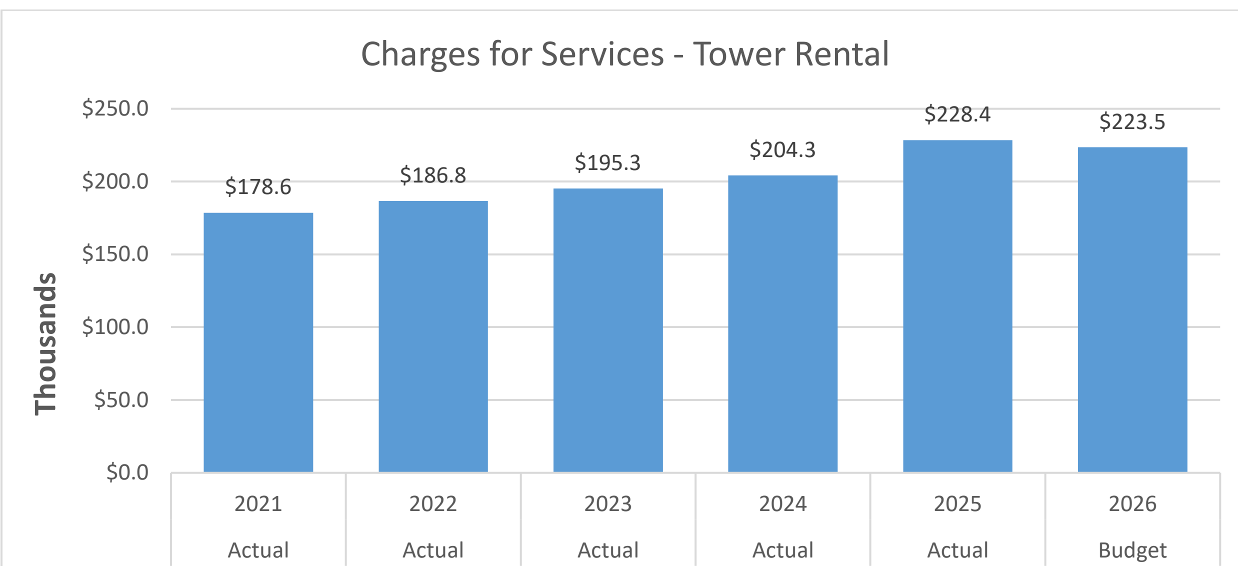
Currently the Town has three active leases with minimum annually increases ranging from 3% to 5% depending on space needs and equipment location on Tower.

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

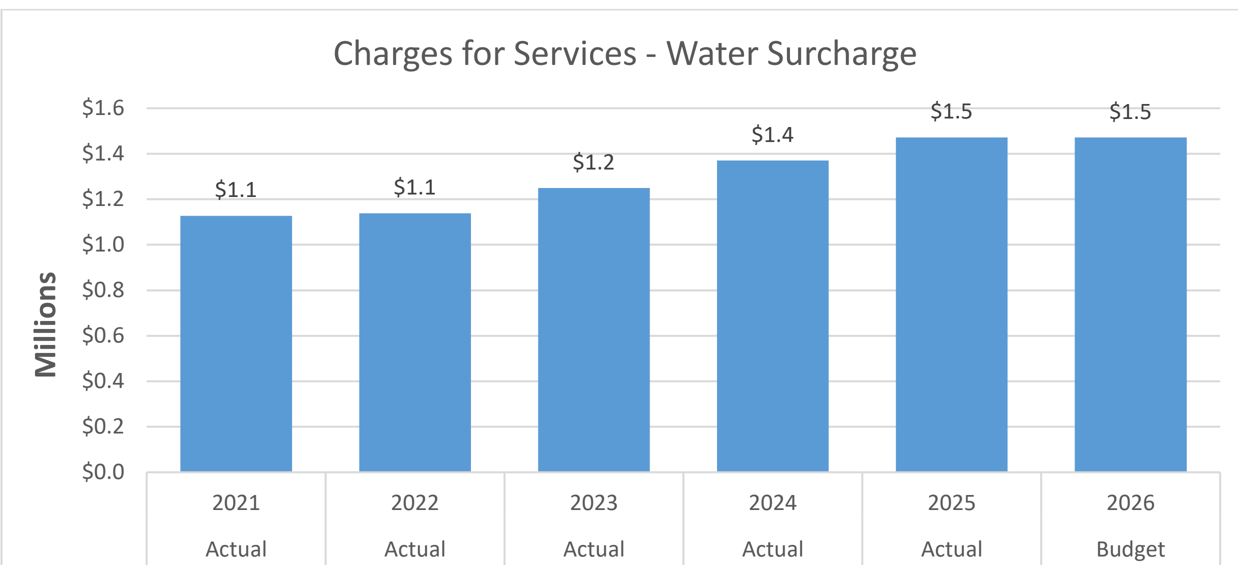
25% rate surcharge

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

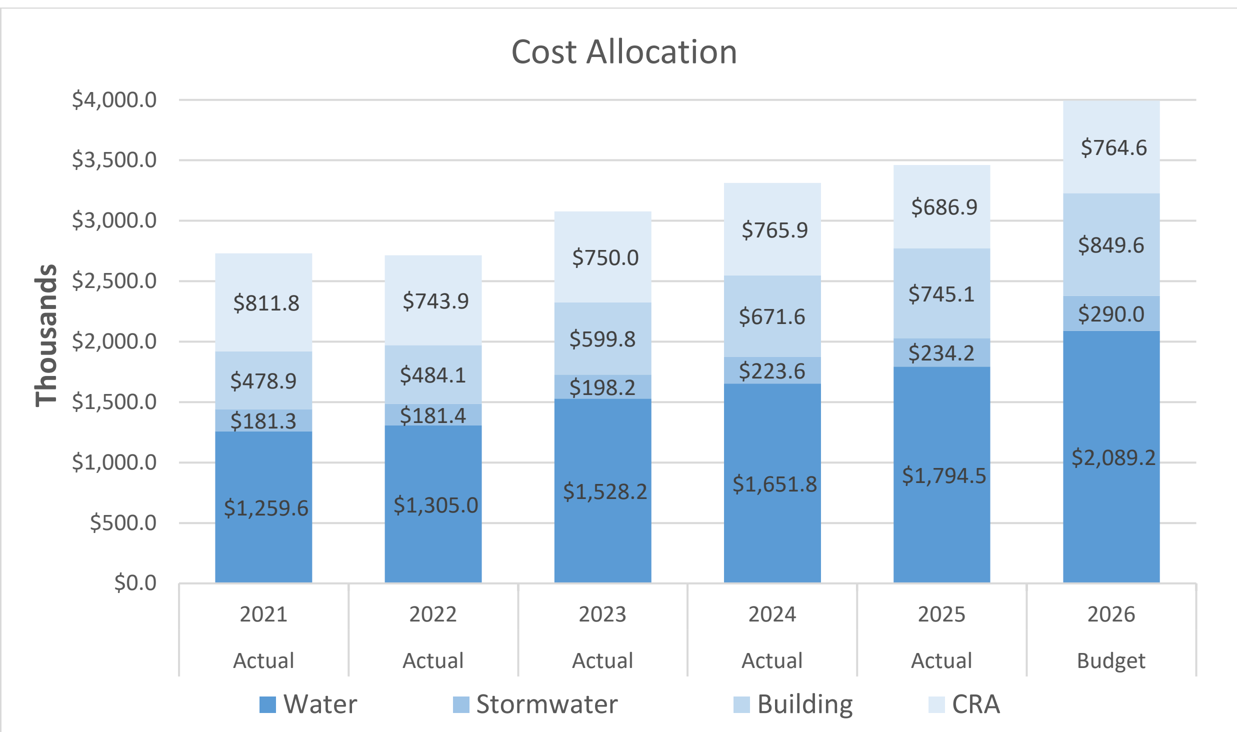
Based on historical data formula and projected cost

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.

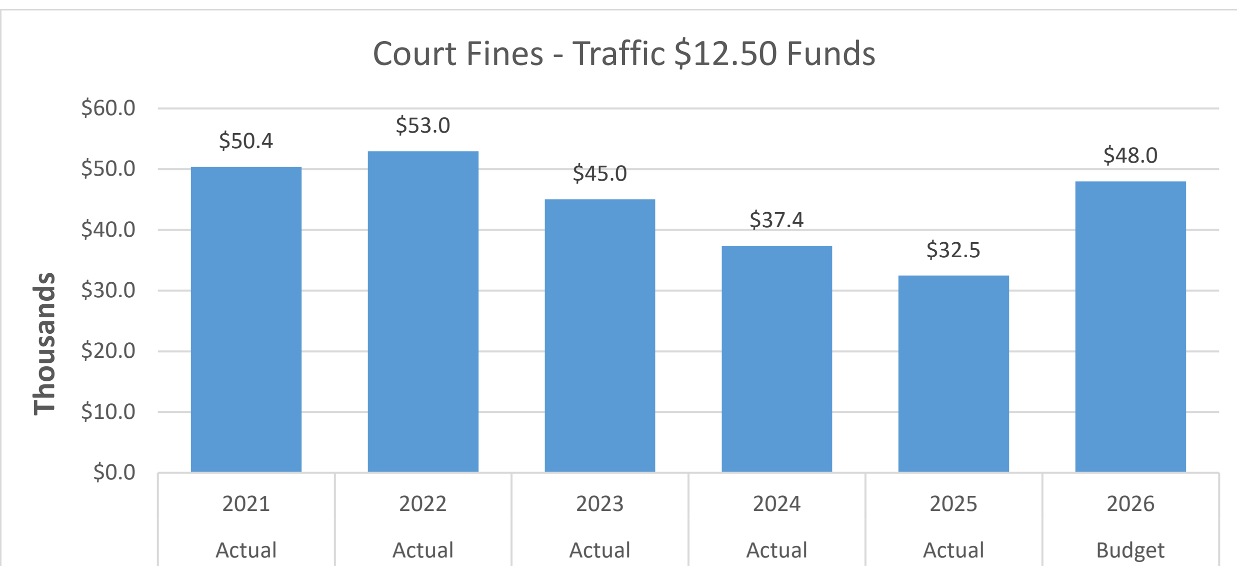
On February 5, 2002 the Palm Beach County Board of County Commissioners adopted Resolution No. 2002-0192 which allocated the $12.50 funds generated by the municipal law enforcement officers of municipalities in order to encourage the interoperability of municipal communications systems with the countywide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

FIRE RESCUE FUND

A Fire Rescue Fund is a dedicated pool of money used to support fire protection, emergency medical services, rescue operations, disaster response, and related public safety activities. The fund may be financed through taxes, special assessments, grants, donations, service fees, or government appropriations.

NON-AD VALOREM ASSESSMENT (FIRE)

Summary

A non-ad valorem assessment is a charge that is not based on property value (millage). Examples include assessments for:

- Solid waste collection
- Stormwater management
- Street lighting
- Fire protection services
- Certain infrastructure or capital improvement projects

Florida state statute allows these charges to be collected alongside property taxes and, if unpaid, they can be enforced through the same tax collection process that applies to property taxes, including tax certificates and ultimately tax deed proceedings in some circumstances.

Legal Authority

Florida Statutes § 197.3632 authorizes Florida counties, municipalities, and certain special districts to use a uniform method for levying, collecting, and enforcing non-ad valorem assessments by placing those assessments on the annual property tax bill and collecting them through the tax collector's office.

Key powers granted by § 197.3632 include:

- Using the annual tax bill to collect qualifying non-ad valorem assessments.
- Creating assessment rolls and certifying them to the tax collector for collection.
- Enforcing payment through the property tax collection system, rather than relying solely on ordinary debt collection methods.
- Funding capital projects through assessments that may be paid over multiple years and collected on the tax bill.

Current Rate or Formula

The total square footage of the structure(s) on the parcel is used to determine the tiered rate of the assessment. This includes the main building/home plus any accessory buildings. The square footage was provided by the Palm Beach County Property Tax Assessor’s office

Authorized Uses

Florida Statutes, §197.3632, to be authorized for the Fire Department debt services.

EMERGENCY MEDICAL SERVICE TRANSPORT FEE (RESCUE)

Summary

Medicare allows for ground transport service fees. The Jupiter Fire Rescue Department fee schedule is consistent with the current fee schedule provided by Palm Beach County Fire Rescue Department.

Legal Authority

The key law is Florida's emergency medical transportation framework in Chapter 401 of the Florida Statutes, often referred to as the emergency medical transportation services act. It authorizes the licensing and regulation of ambulance services and allows licensed EMS providers to provide and bill for emergency medical transportation services. In addition, Medicare allows for transport fees to be collected for services. Resolution 142-24 was approved by Town Council on December 3, 2024 for transport fees.

Current Rate or Formula

The medical transport fees are established at $730 for Basic Life Support (BLS), $730 for Advance Life Support Level 1 (ALS 1), $890 for Advance Life Support Level 2 (ALS 2), and $15.00 per mile for mileage.

Authorized Uses

Emergency medical transport services.

WATERFUND

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.

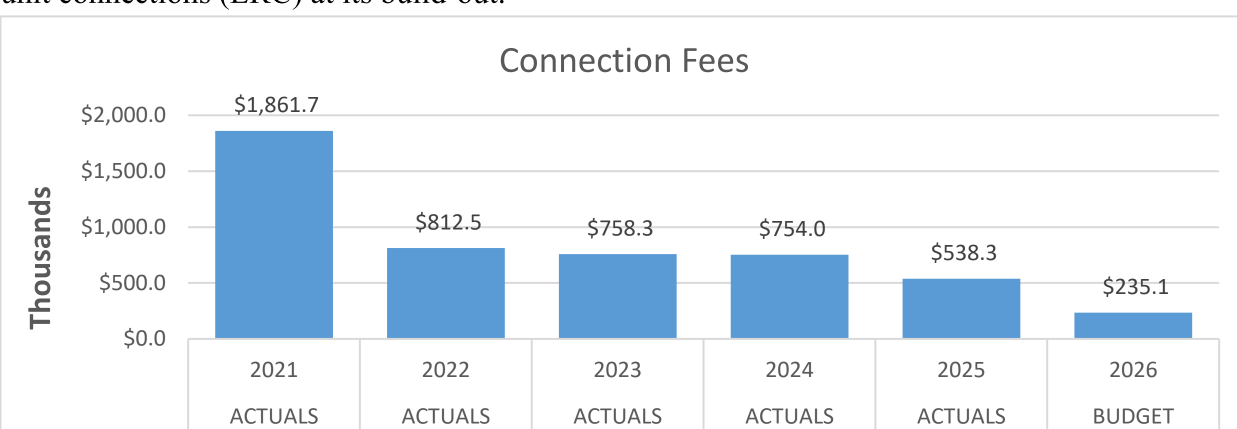
Off-site line fees pay the proportionate share of water storage, pumping and master transmission line facilities built or to be built to provide water service to a developer's property. Service to each property is dependent upon the provision of master-planned water transmission lines, greater than 12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

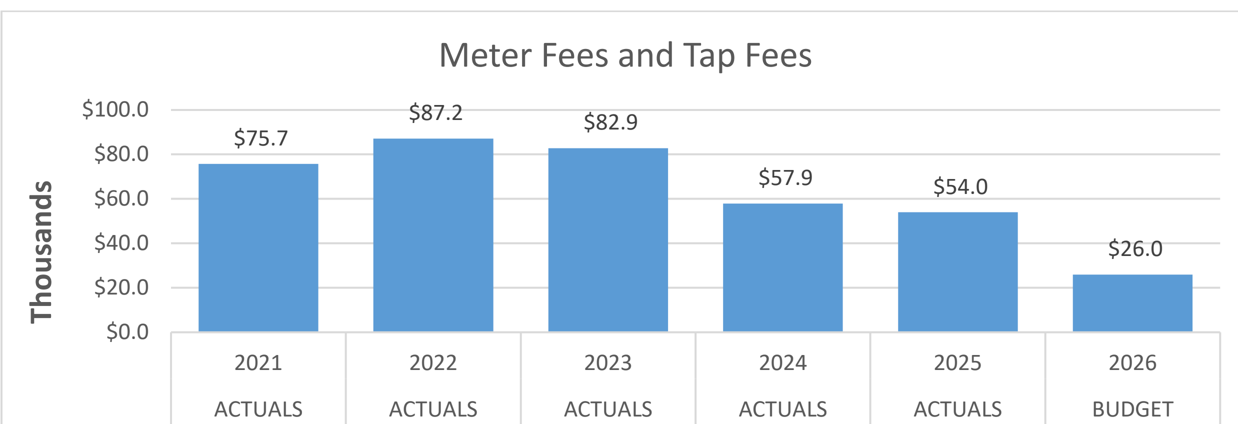
Tap fees are charged by the Town to developers for the cost of piercing the Town water distribution system line to allow water to then flow through the meter, providing water service to the property.

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.

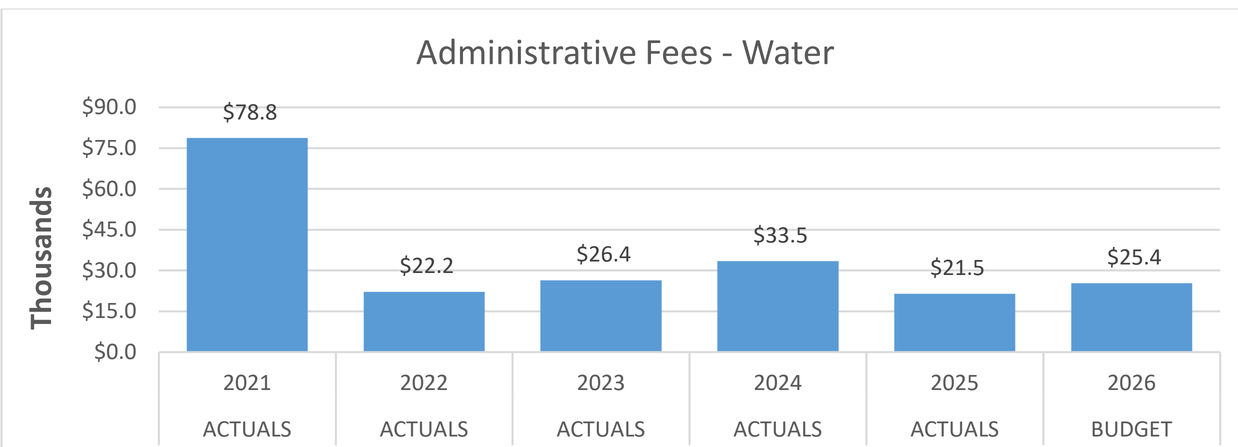
The administrative fees for the Water System are calculated at 4% of the total connection fees.

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.

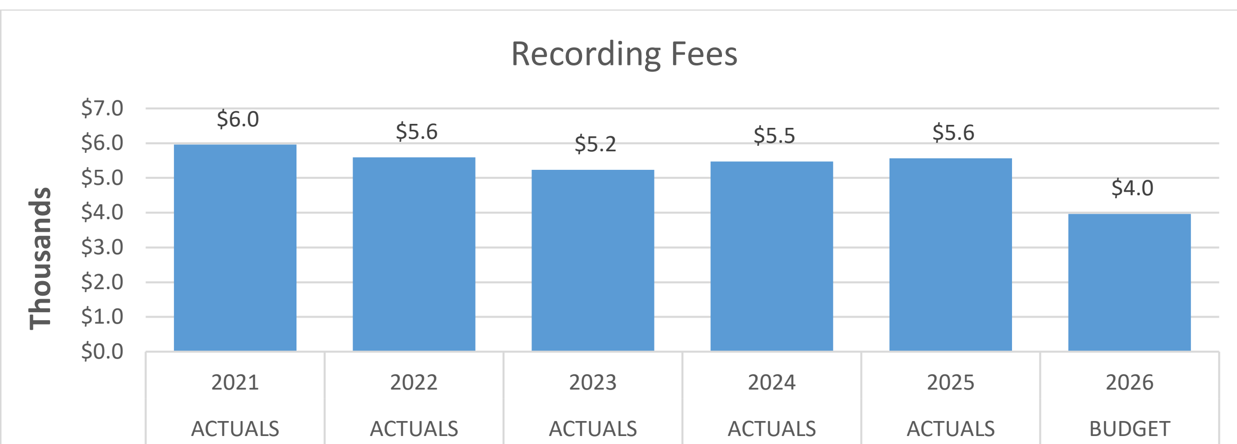
This fee is not revenue generating by or of itself in that it is a pass-through cost to the developer or resident. The fees are collected prior to recording of the document with the knowledge that the Martin or Palm Beach County Clerk of the Circuit Courts will assess a fee to the Town based on the number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

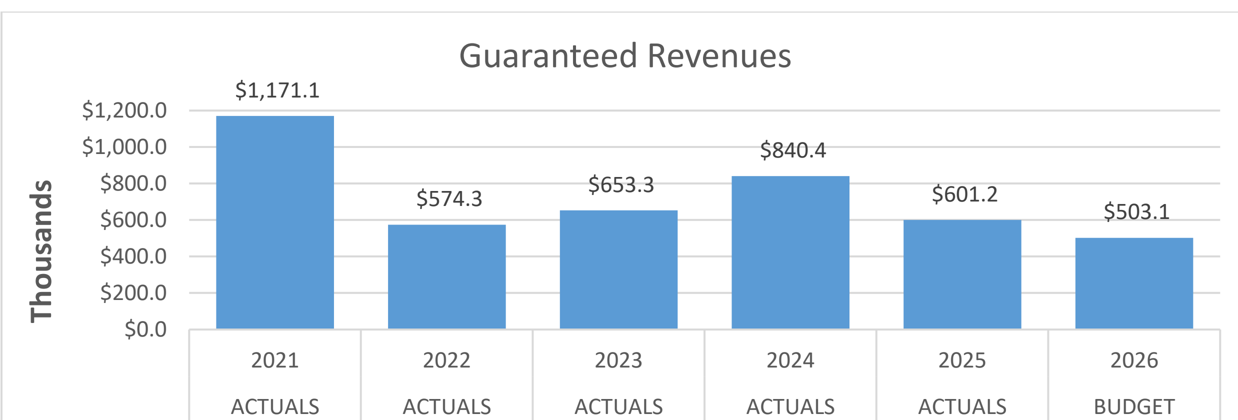
In addition, accrued guaranteed revenue fees (AGRF) are guaranteed revenues required by the Town which serve as reimbursement for previously advanced carrying costs of maintaining capacity for future development. Accrued guaranteed revenue fees accrue at an amount equal to the utility's current base 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.

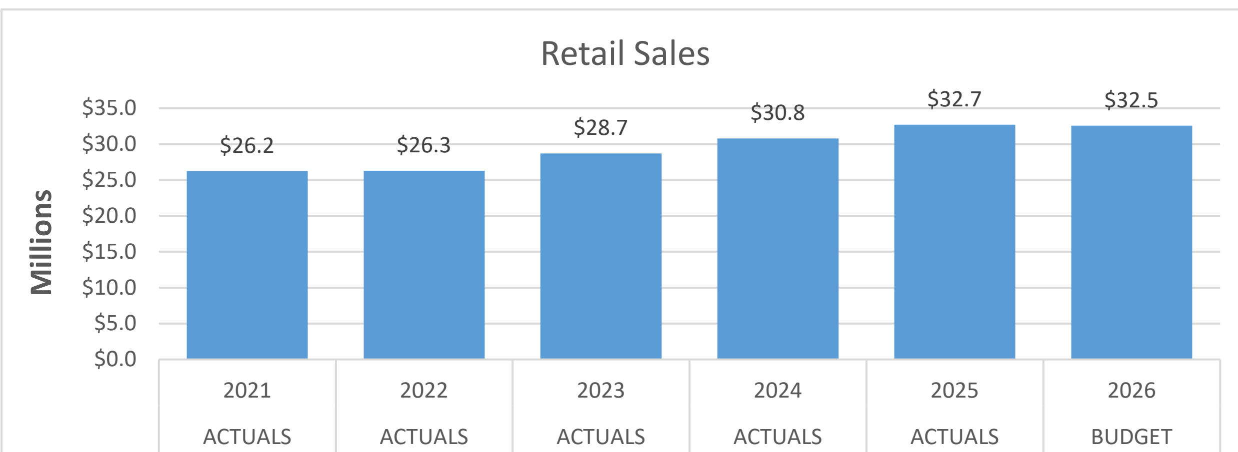
Consumers are billed monthly for both the base facility charges and consumption.

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.

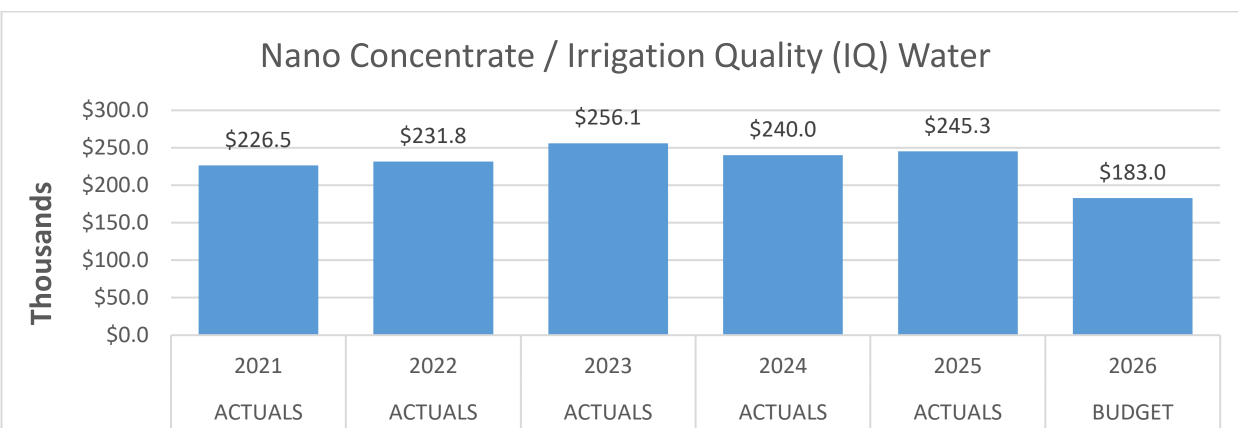
Unless otherwise extended, this Interlocal Agreement is anticipated to sunset in FY2026, commensurate with the Town's deep injection well being placed in-service.

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.

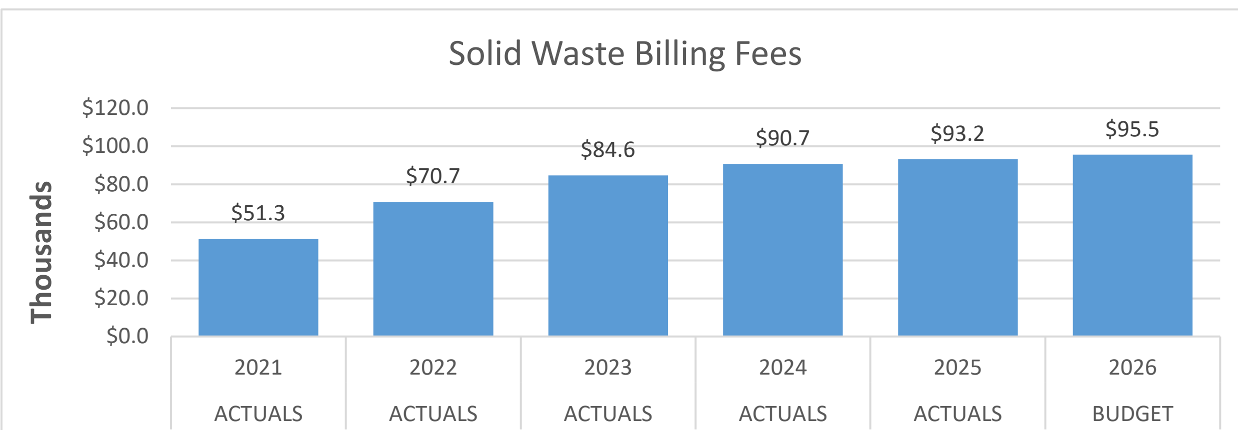
Further, the billing fee is adjusted on October 1st of each year, beginning on October 1, 2023, by the same percentage adjustment applied to the collection component of the rates charged by Waste Management to Town residents.

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.

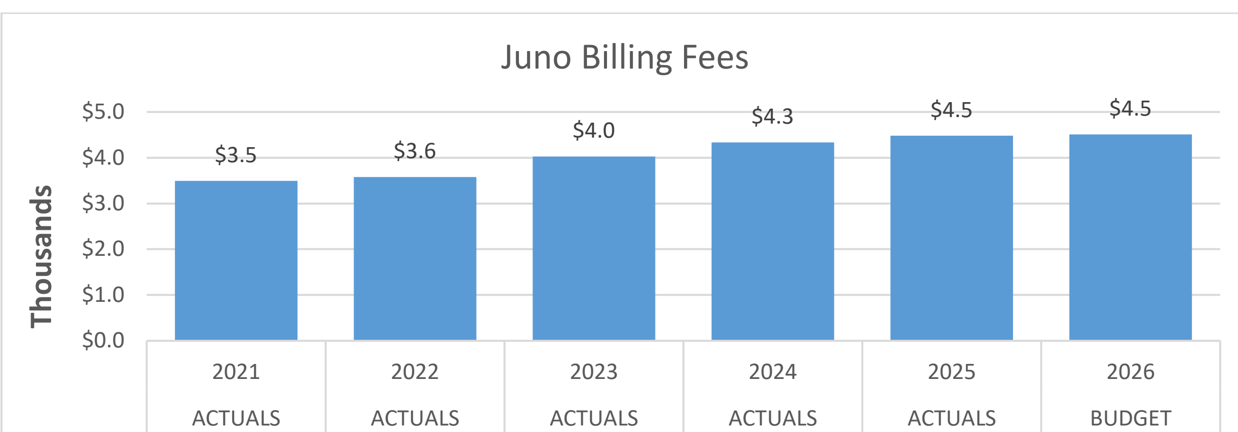
The Town deducts the billing fee from the monthly remittance of the water utility tax to Juno Beach.

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

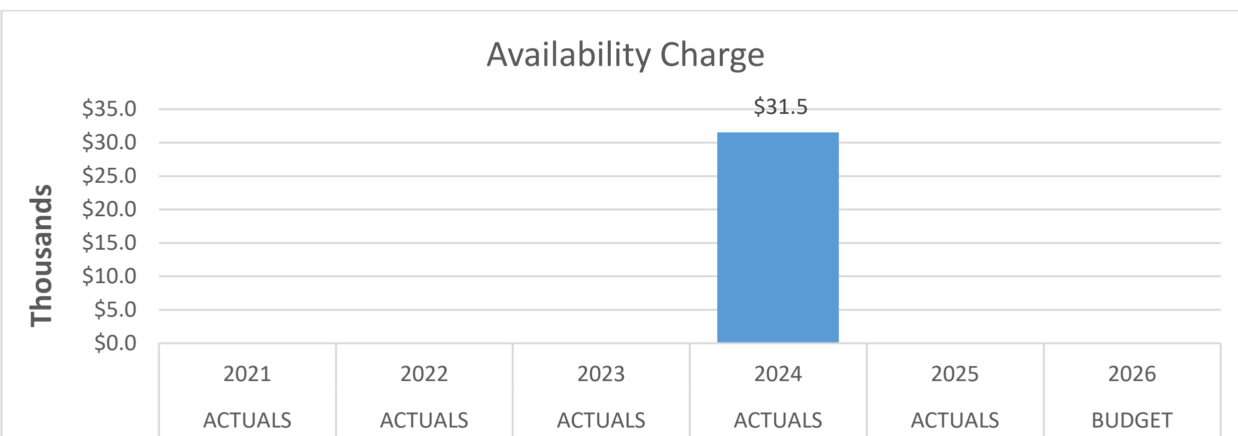
In 2004, the Town established stormwater availability charges to recover the capital expenses advanced by the Town in providing a comprehensive stormwater management system to the benefit of the properties within the Inlet Village. As permitted by the SFWMD, the system was constructed within the public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

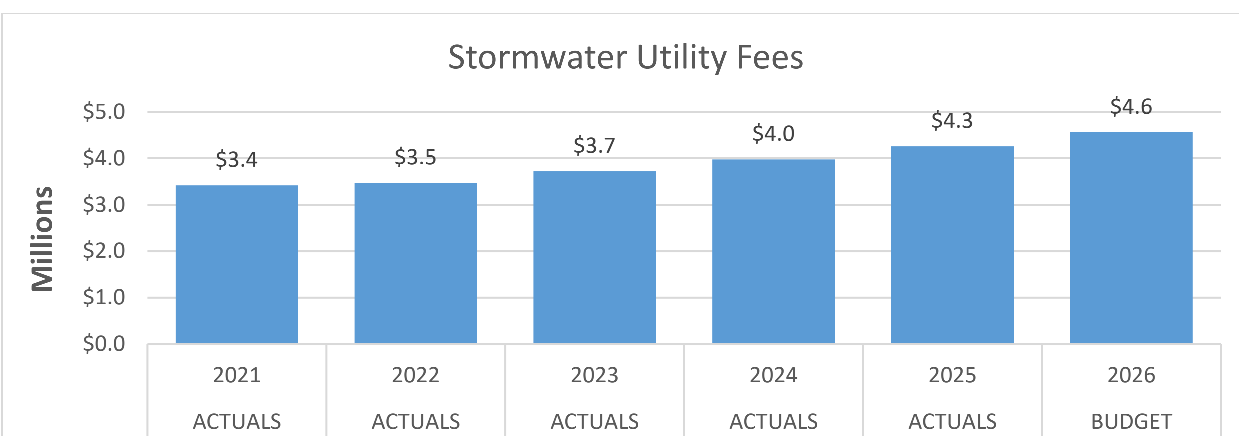
The stormwater utility fees are invoiced on the monthly utility bills issued to Town residents.

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.

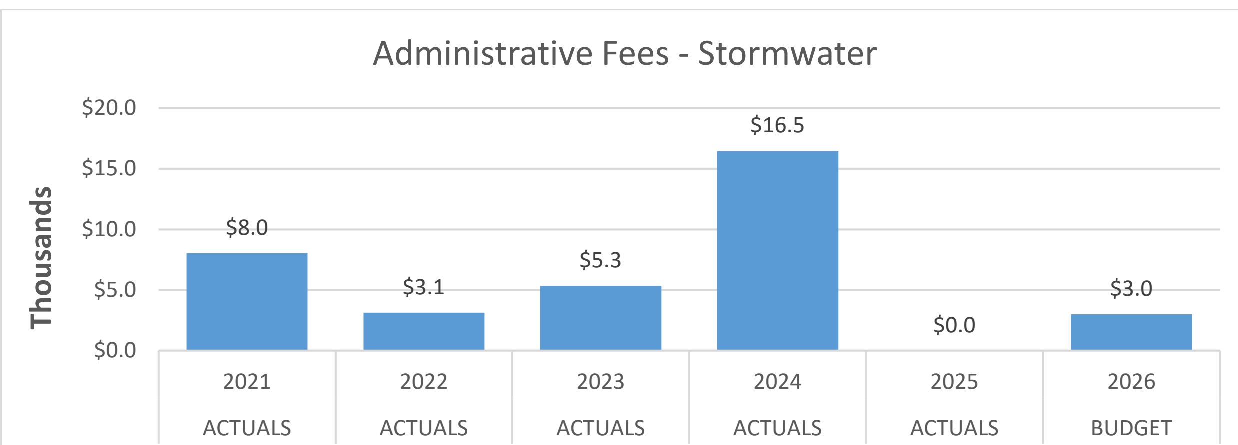
The administrative fees for the Stormwater System are calculated at 1% of the estimated costs of drainage infrastructure improvements to be constructed as certified by the developer's professional engineer.

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.

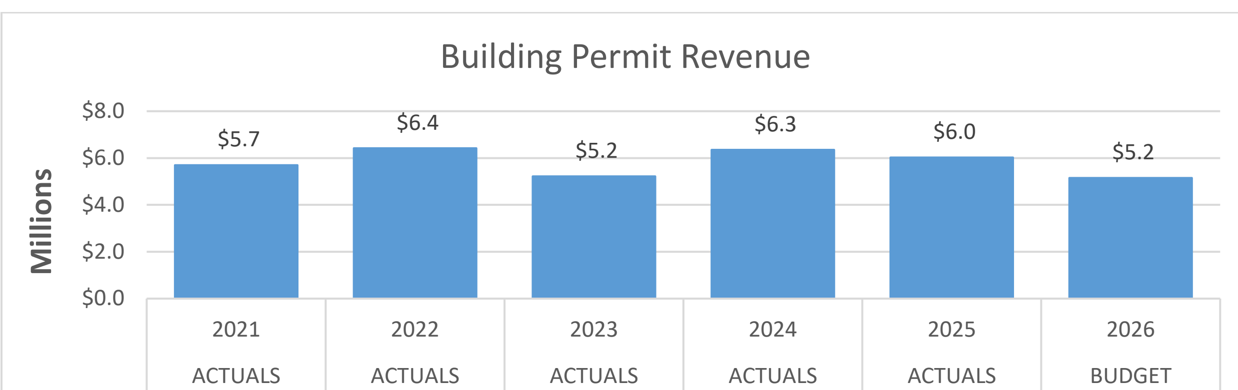
- A demolition permit is calculated based on 1% of the permit valuation, at a minimum of $250.

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

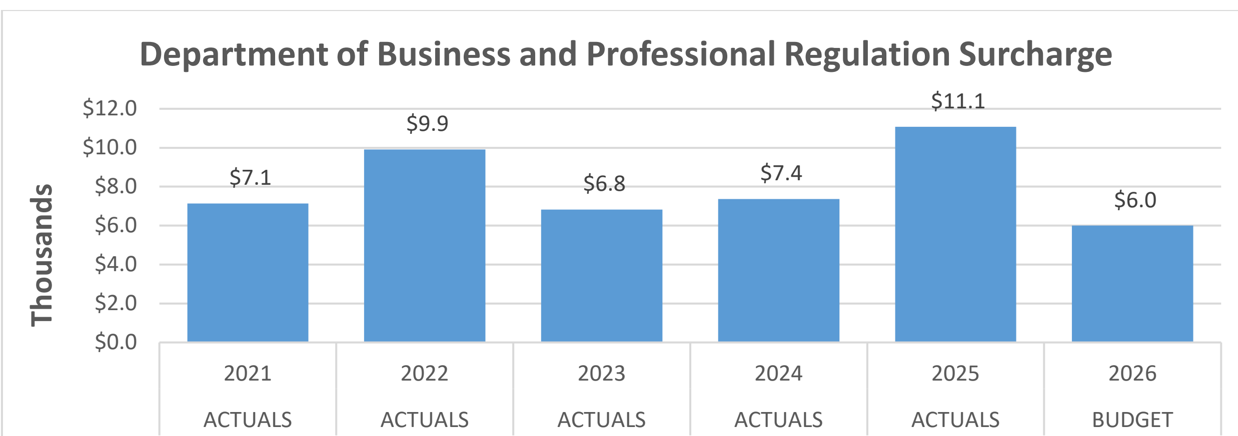
The Department of Business and Professional Regulation surcharge was created to provide funding for the agency administration from a licensing and continuing education perspective. The fee is assessed at the rate of 1% of the permit fees associated with enforcement of the Florida Building Code as defined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

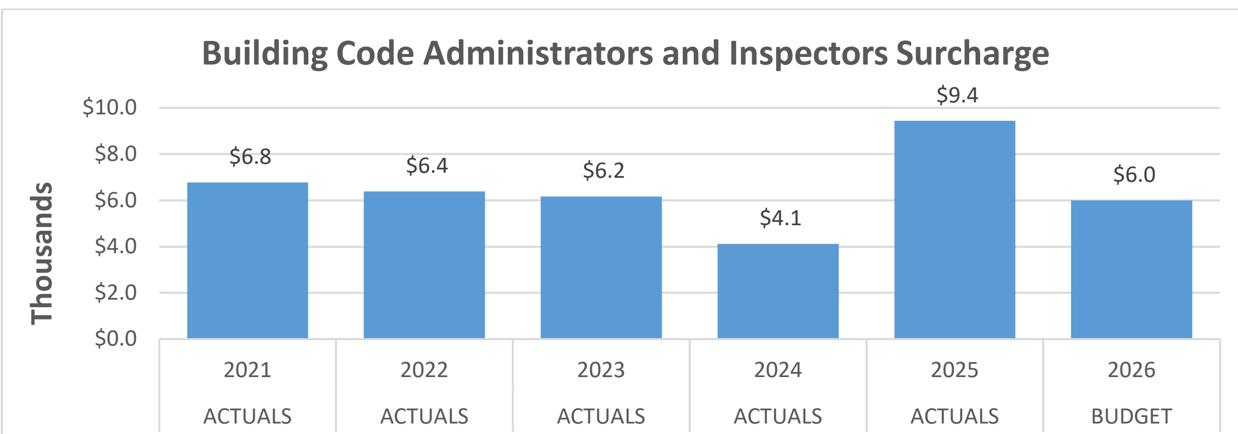
The Building Code Administrators and Inspectors Fund surcharge was created to provide funding for the board administration, including code changes, contractor compliance requirements and inspections. The fee is assessed at the rate of 1.5% of the permit fees associated with enforcement of the Florida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

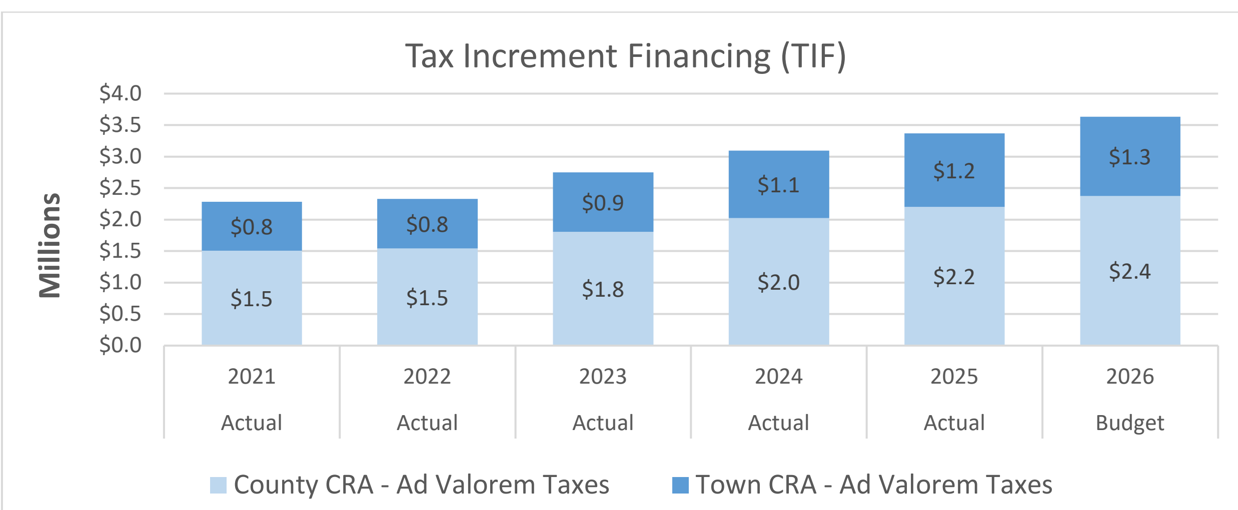
Unless otherwise extended, the CRA sunsets in 2034.

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.

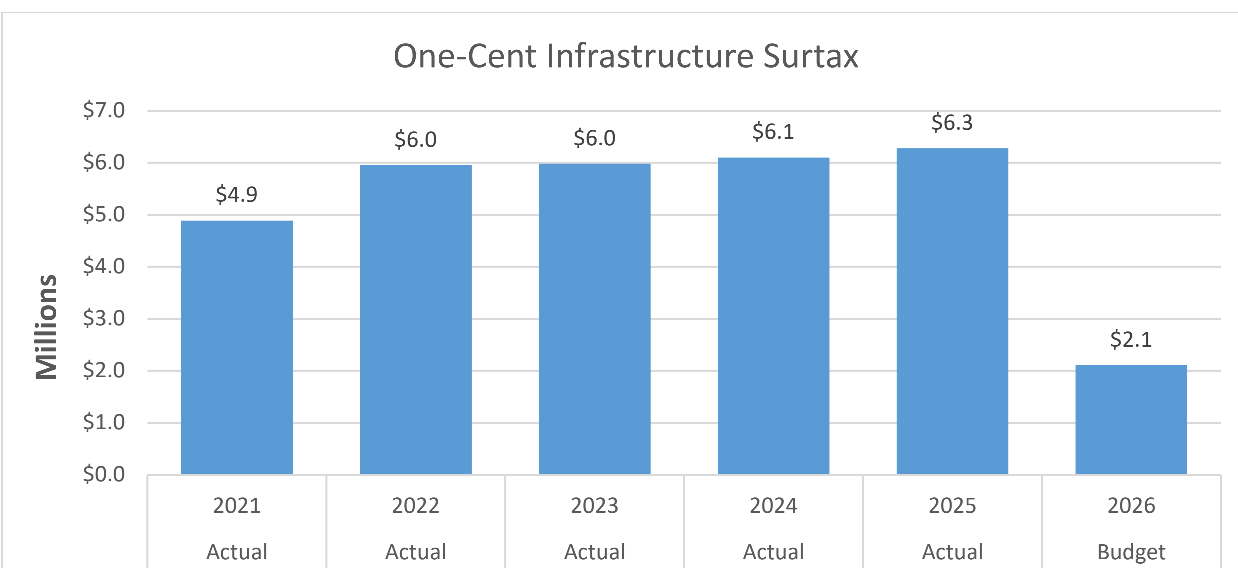
Current Rate or Formula

Proceeds are distributed 50% to the School District, 30% to Palm Beach County, and 20% to Cities. The program sunset in FY2026.

The Town originally anticipated receiving a total of $39.5 million over the 10-year life cycle of the program. As of June 2026, the Town has received $47.3 million.

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

Attachment 4

FISCAL YEAR 2027

TOWN COUNCIL WORKSHOP

Proposed Operations Budget

June 18, 2026

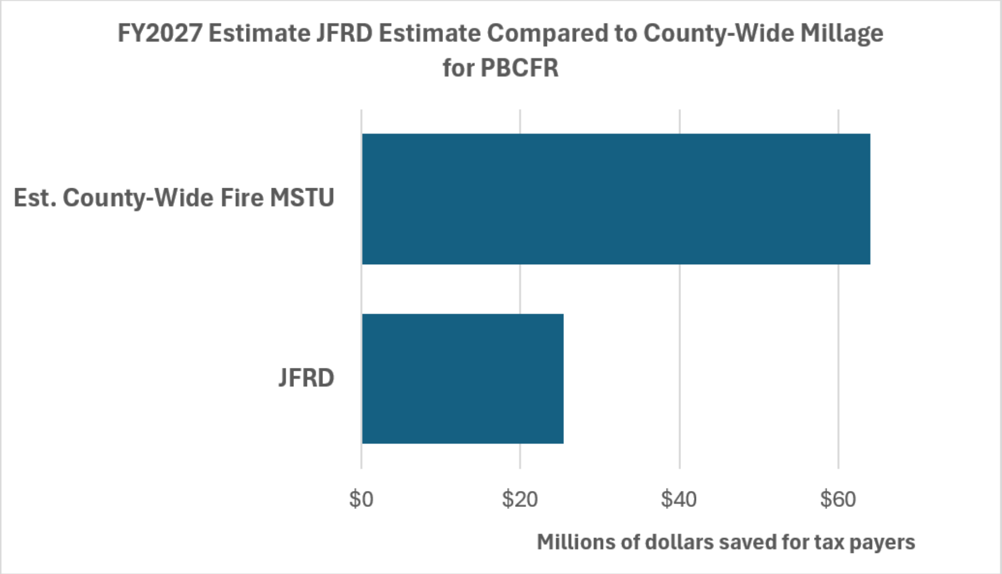
FY2027 Budget Highlights & Assumptions

- Continuing to structure budget and organization to “live within means.”
  - Supporting first-year fire operations with a significantly lower replacement millage rate.
  - No water or stormwater rate indexing being proposed.
- Investing in Public Safety:
  - Jupiter Fire Rescue Department will go live on October 1, 2026.
- Continuing to invest in Town employees to attract and retain the best and brightest (being competitive in the area market).
- Meeting and continuing to achieve service levels to meet the needs of the community (public safety, public works, public information, infrastructure maintenance).
- Focusing on organizational enhancements to improve operational efficiencies by leveraging technology.
- Overall expenditures reflecting investments in fire and police services, community improvement projects, and infrastructure enhancements to meet community needs.

FY2027 JFRD Estimate Compared to Countywide Millage for PBCFR

- JFRD FY2027 first year operating budget will be **$25.5 million** as projected.
- Palm Beach County countywide fire millage rate of 3.4581 would have cost the Town of Jupiter taxpayers **$64 million** in FY2027.

Replacement millage rate delivers fire service funding with less tax burden than Palm Beach County countywide fire millage rate.



TOTAL TAXPAYER SAVINGS $38.5M

FY2027 Budget Highlights & Assumptions (cont.)

Revenues:

- Ad Valorem Taxes:
  - Early Ad Valorem tax valuations anticipated to be 5.99% higher due to forecasted increase in property values and new construction.
  - No General Fund operating millage rate increase proposed (2.3894).
  - Expected gross increase of **$2.3 million** in General Fund Operating Ad Valorem for FY2027.
  - The gross amount excludes the CRA tax allocation.
  - Distribution of Ad Valorem between operating and Community Investment Program (CIP) ratio of 85/15.
  - Anticipated JFRD operating millage (1.2023) will fund $21.6 million (replacing the County Fire MSTU currently being charged).
- No indexing proposed for Water or Stormwater funds (water rate study for FY2027).
- Building permit revenue remains static (rate study for FY2027).
- Fire Non-Ad Valorem Assessment to fund JFRD debt $2.1 million after discounts.
- EMS Transport Fee revenues of $1.5 million.

Ad Valorem Revenue Assumptions

- As projected, property values have started to stabilize across Palm Beach County.
- Early estimates indicate a $1,106,001,707 valuation increase **(5.99% increase).** *The Property Appraiser's Truth in Millage (TRIM) estimate will come out **July 1st**.*
- The overall estimated ad valorem tax revenue increase for all funds including the CRA and first year JFRD is **$24,876,694** over the previous year, bringing the total to $66,816,151.
  - General Fund Operating: **$36,565,653** ($1,988,071 Increase over FY2026).
  - CIP: **$6,452,762** ($350,836 Increase over FY2026).
  - CRA: **$2,151,929** ($891,980 Increase over FY2026).
  - JFRD **$21,645,807 (first year operating estimated millage of 1.2023).**

Millage Assumption - 5.99% Increase	Final FY2026	Estimate FY2027	Difference
Taxable Value	18,476,101,575	19,582,103,282	1,106,001,707
Flat Millage	2.3894	2.3894	
State Required 95% Collection Rate	41,939,457	44,450,004	2,510,546
General Fund Operating - 85%	34,577,582	36,565,653	1,988,071
Community Investment Program - 15%	6,101,926	6,452,762	350,836
Total	**40,679,508**	**43,018,415**	**2,338,907**
JFRD First Year Operating Millage	-	1.2023	
JFRD Operating	-	21,645,807	21,645,807
Updated CRA Millage	-	3.5917	
Community Redevelopment Area (CRA)	1,259,949	2,151,929	891,980
Total FY27 Projection	**41,939,457**	**66,816,151**	**24,876,694**

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	18,476,101,575	7.15%
2027	19,582,103,282	5.99%

Millage Comparison if Proposed JFRD Millage Rate is Adopted

Rankings are based on the FY2026 final operating millage rates reported by other jurisdictions for TRIM.

Jupiter Operating Millage = 2.3894
JFRD Operating Millage = 1.2023
Total FY2027 Proposed Town Millage Rate = 3.5917

Rank	Municipalities that use PBC for Fire	Operation Millage Rate	County Wide Fire Rate	Total Millage
17	Belle Glade	6.5419	3.4581	10.0000
16	Pahokee	6.5419	3.4581	10.0000
15	South Bay	6.3089	3.4581	9.7670
14	Lake Clark Shores	5.9000	3.4581	9.3581
13	Lake Worth	5.4945	3.4581	8.9526
12	Lake Park	5.1000	3.4581	8.5581
11	Westlake	4.6000	3.4581	8.0581
10	Haverhill	3.9000	3.4581	7.3581
9	Lantana	3.7500	3.4581	7.2081
8	Palm Springs	3.5000	3.4581	6.9581
7	South Palm Beach	3.4000	3.4581	6.8581
6	Loxahatchee Groves	3.2564	3.4581	6.7145
5	Manalapan	3.0000	3.4581	6.4581
4	Wellington	2.4700	3.4581	5.9281
3	Royal Palm Beach	1.9200	3.4581	5.3781
2	Juno Beach	1.8195	3.4581	5.2776
1	Jupiter	3.5917	-	3.5917

Rank	Municipalities - That Have Own Fire Department	Operation Millage Rate
22	Mangonia Park	9.9000
21	Riviera Beach	8.3500
20	West Palm Beach	8.1308
19	Boynton Beach	7.8000
18	North Palm Beach	7.4000
17	Briny Breezes	6.7500
16	Village of Golf	6.5452
15	Pahokee	6.5419
14	Tequesta	6.4595
13	Palm Beach Shores	6.3500
12	Greenacres	6.3000
11	Delray Beach	6.1611
10	Atlantis	6.1500
9	Jupiter Inlet Colony	5.5600
8	Ocean Ridge	5.4000
7	Palm Beach Gardens	5.0537
6	Gulf Stream	3.6724
5	Boca Raton	3.6476
4	Jupiter	3.5917
3	Highland Beach	3.4159
2	Hypoluxo	3.2000
1	Palm Beach	2.6110

Rank	Municipalities - That Have Own Fire Dept use Non-Ad Valorem Assessment	Operation Millage Rate
20	West Palm Beach	8.1308
19	Boynton Beach	7.8000
10	Atlantis	6.1500
5	Boca Raton	3.6476
4	Jupiter	3.5917

Revenue Assumptions

- Overall increase in General Fund revenues including ad valorem taxes is $4.4 million (excluding reserve funding).
  - State shared revenues:
    - Early FY2027 estimate shows increase *(estimate due from State in late July)*.
  - Slight increases in FPL utility services taxes.
  - Increase in interest earnings due to stability in interest rates.

Continuing to watch revenue forecasts, including state shared, sales tax, interest earnings and projected reductions in water surcharge fees due to statutory changes.

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

Description	Actial FY 2023	Actial FY 2024	Actial FY 2025	FY 2026 Adopted	FY 2027 Estimated	Difference
Local Option Gas Tax	1,382,329	1,410,021	1,411,109	1,500,000	1,500,000	-
Communications Service Taxes	2,723,315	2,771,780	2,885,962	3,017,933	3,100,000	82,067
State Shared-Proceeds	2,785,866	2,654,859	2,661,531	2,584,800	2,773,359	188,559
State Shared-Half Cent Sales Tax	6,326,860	6,134,105	5,989,657	5,966,600	6,211,419	244,819
SUBTOTAL	**13,218,370**	**12,970,765**	**12,948,259**	**13,069,333**	**13,584,778**	**515,445**

General Fund - Franchise / Utility Taxes/ Garbage Fees

Description	Actial FY 2023	Actial FY 2024	Actial FY 2025	FY 2026 Adopted	FY 2027 Estimated	Difference
Util Serv Tax-Electricity	4,468,298	4,581,294	4,716,906	4,623,518	4,928,111	304,593
Util Serv Tax-Water	1,305,703	1,304,205	1,451,025	1,496,000	1,478,000	(18,000)
Franchise Fees-Electricity	5,971,127	5,813,565	5,791,101	6,506,361	6,605,000	98,639
CFS-Surcharge	1,249,361	1,369,702	1,472,188	1,471,000	1,096,750	(374,250)
CFS-Garbage Fees	6,101,769	6,412,676	6,612,846	6,772,080	6,965,227	193,147
SUBTOTAL	**19,096,258**	**19,481,442**	**20,044,065**	**20,868,959**	**21,073,088**	**204,129**

General Fund - Interst Earnings

Description	Actial FY 2023	Actial FY 2024	Actial FY 2025	FY 2026 Adopted	FY 2027 Estimated	Difference
Interest-Cash w/Broker Invest	852,575	1,507,371	1,116,758	500,000	600,000	100,000
Interest-SBA	221,089	268,076	233,216	150,000	200,000	50,000
Interest - Allspring	988,337	1,184,620	1,003,860	500,000	800,000	300,000
Interest-Bank Interest	844,307	2,659,221	2,214,897	1,000,000	1,200,000	200,000
Interest-FLCLASS	133,021	159,742	150,000	120,000	120,000	-
Interest-FL Palm	-	288,258	704,583	-	650,000	650,000
SUBTOTAL	**3,039,328**	**6,067,287**	**5,423,314**	**2,270,000**	**2,920,000**	**1,300,000**

General Fund - Recreation Revnues

Description	Actial FY 2023	Actial FY 2024	Actial FY 2025	FY 2026 Adopted	FY 2027 Estimated	Difference
CFS-Program Activity Fees	111,155	119,251	128,798	120,000	130,000	10,000
CFS-Athletic Fees	165,171	172,818	190,784	185,000	190,000	5,000
CFS-Senior Activity Fee	10,667	14,205	30,339	22,500	30,000	7,500
CFS-Camps/Schools Out	413,201	562,916	662,407	612,000	702,000	90,000
CFS-Skate Park Revenues	60,035	53,610	42,794	60,000	45,000	(15,000)
CFS-Special Events	20,997	900	1,500	2,500	2,500	-
CFS-Travel Youth Sports	-	-	-	122,500	130,000	7,500
CFS-Tournaments Revenue	-	-	-	30,000	30,000	-
CFS-Facility Fees	-	-	-	3,000	3,000	-
CFS-Parks & Rec-Sponsorship	10,000	27,107	25,822	25,000	25,000	-
CFS-Jubilee Food Vendor Fee	1,000	5,000	1,500	1,500	2,000	500
CFS-Civic Center	78,759	66,856	82,983	75,000	75,000	-
CFS-Community Center	14,889	14,730	21,920	18,000	18,000	-
CFS-Old Town Hall	2,643	2,230	2,288	2,500	3,000	500
CFS-Concession Sales	22,674	22,968	25,119	25,000	25,000	-
CFS-Comm Center Admin Fee	800	100	-	1,000	1,000	-
SUBTOTAL	**911,991**	**1,062,690**	**1,216,255**	**1,305,500**	**1,411,500**	**106,000**
TOTAL - INCREASE/(DECREASE)						**2,125,574**

FY2027 Budget Highlights & Assumptions

- **Expenditures: $1.1 million budget increase across all funds from FY2026.**
- Projections assume a 5% salary adjustment (non-union).
- Town insurance costs:
  - Property/liability insurance: increasing due to new buildings being added and increase for property and liability insurance.
  - No increase in health and benefit costs for employees.
- First year of fire fund operations: $25.5 million – operations on target.

FUND COMPARISON	Adopted FY 2026	Proposed FY 2027	Increase/ Desrease	% Increase
General Fund	97,170,172	85,249,109	(11,921,063)	-112.27%
Fire Operating Fund	16,817,117	25,458,502	8,641,385	51.38%
Fire Debt Service Fund	601,721	1,950,102	1,348,381	224.09%
Water Fund	34,575,655	35,185,766	610,111	1.76%
Storm Water Fund	5,129,668	5,233,824	104,156	2.03%
Building Fund	5,881,351	6,607,957	726,606	12.35%
Insurance Fund	11,553,187	13,104,032	1,550,845	13.42%
Total	**171,728,871**	**172,789,292**	**1,060,421**	**0.62%**

General Fund Revenues

- Overall increase of $4.3 million before use of reserves.
- Increase in assessed values results in a $1.9 million increase in ad valorem revenue.
- Intergovernmental revenues increased by $433,378 due to sales tax revenue and state revenue sharing.
- Increase of $233,015 in charges for service (solid waste, surcharge revenue and allocation costs).
- Increase of $1.3 million in interest earnings.
- $1.5 million in fund balance usage due to funding of capital (splash pad).

	Actual	Adopted	Proposed
REVENUES:	**2024 - 2025**	**2025 - 2026**	**2026 - 2027**
Taxes - Current Ad valorem	32,616,035	34,577,582	36,565,653
Taxes - Utility	6,430,914	6,359,518	6,676,111
Franchise fees	6,142,437	6,941,361	7,005,000
Taxes - Other	4,429,756	4,329,849	4,620,000
Licenses and permits	164,735	100,000	120,000
Intergovernmental	10,156,370	9,424,045	9,857,423
Charges for services	6,264,259	6,735,084	6,795,140
Solid Waste Collection Revenue	6,612,846	6,772,080	6,965,227
Fines and forfeitures	221,768	198,000	188,000
Interest	5,454,322	2,309,267	3,618,267
Miscellaneous	363,505	148,000	145,000
CRA Cost Reimbursement	686,883	764,577	734,389
CRA Loan Repayment	-	800,000	508,899
Fund Balance	-	17,710,809	1,450,000
TOTAL REVENUES	**$ 79,543,830**	**$ 97,170,172**	**$ 85,249,109**

General Fund Reserves Projection

FYE 2025 balance = $62.5 million.

- Surtax bridge loan balance due: $2 million.
- FY2026 estimate reserve usage of $22.7 million for fire operating, capital, debt service and FY25 carryforward balances.

Estimated FYE 2026 ending balance = $41.8 million

- After reserving 3 months of operating expenses aside, $20.1 million remains for Town Council discretion.

Estimated FYE 2027 ending balance = $40.3 million

TOWN OF JUPITER UNASSIGNED FUND BALANCE SUMMARY	
ACFR Balance - 09/30/2025	62,496,637
FY26 Surtax Bridge Loan Payment	2,000,000
FY26 Reserve Usage	(22,727,684)
Subtotal	41,768,953
Target Operating Expenses - FY26 (3 Months of GF Operating without CIP trf)	(20,949,777)
Remaining Balance 06/01/2026	**20,819,176**
Note: 2004/2005 Hurricane costs were in excess of $11 million	

***Today's Costs $18.7M (based on 1.7% inflation rate)**
Source: US Bureau of Labor & Statistics CPI

FY 2027 RESERVE BALANCE ESTIMATE	
FY2027 Est. Beginning Balance	41,768,953
FY 2027 Est. CIP Project Funding	(1,450,000)
Est. FY2027 Ending Balance	40,318,953

General Fund Proposed Expenses

EXPENDITURES:	Actual 2024 - 2025	Adopted 2025 - 2026	Proposed 2026 - 2027
Council	278,154	333,791	300,500
Town Manager	1,015,191	1,132,179	1,127,470
Town Clerk	741,256	739,369	570,139
Neighborhoods	339,518	390,266	402,484
Community Relations/Public Info	851,719	972,530	993,889
Finance	1,334,006	1,741,827	1,904,312
Town Attorney	337,246	450,000	450,000
Information Systems	3,820,073	4,353,657	4,644,020
Human Resources	1,062,964	1,241,865	1,373,555
Utilities and Operating Expenses	7,867,091	9,484,650	9,834,952
Solid Waste Collections	6,614,401	6,772,080	6,965,227
Fire Rescue	2,958,512	17,026,348	-
Planning and Zoning	2,110,822	2,619,482	2,532,452
Police	29,840,207	32,000,174	35,170,508
Code Compliance	898,006	986,271	1,058,533
Engineering	1,762,559	2,405,626	2,461,107
Public Works	5,436,599	6,539,912	7,063,483
Parks Maintenance	3,047,893	3,330,941	3,490,013
Recreation Services	4,120,181	4,649,204	4,906,465
TOTAL EXPENDITURES	**$ 74,436,398**	**$ 97,170,172**	**$ 85,249,109**

$5.1 Million Increase over FY2026 Adopted Budget WO Fire:

Category	Increase/Decrease over FY2026 Adopted Budget	Percent of total over FY2026
Salary/Overtime Increases	3,298,517	64.61%
Benefits Increase	680,637	13.33%
Professional Services	30,731	0.60%
Regional Communications	(50,159)	-0.98%
Other Contractual Service	(369,641)	-7.24%
Garbage Collection	193,147	3.78%
Utility Increases	334,680	6.56%
Insurance	(5,883)	-0.12%
Vehicle R&M	(20,290)	-0.40%
Building Janitorial	86,600	1.70%
Repairs & Maintenance	(170,617)	-3.34%
Landscape Maintenance	137,700	2.70%
Grounds R&M	48,400	0.95%
Gas Oil & Lube	(7,128)	-0.14%
Promotional Activities	152,603	2.99%
Books Dues Pubs Etc	164,977	3.23%
Contingency	1,086,055	21.27%
Misc. Items	212,247	4.16%
Hosted Services	116,797	2.29%
Machinery & Equipment	311,036	6.09%
Trf To-Capital Fund	(1,248,000)	-24.45%
Misc. Items	122,876	2.41%
Total	**5,105,285**	

Jupiter Fire Rescue Department Operations

- Operational on October 1, 2026.
- **Funding Sources:**
  - Ad Valorem (millage of 1.2023) = $21.6 million
  - Transport Fees = $1.5 Million
  - Non-Ad Valorem Assessment= $1.9 million
  - Fire Prevention Revenue = $250,000
  - Annual Inspection Fee = $100,000
- Total Fire Funding for FY2027 = **$25,458,502**
- **The cost of fire rescue services to Jupiter taxpayers under the Palm Beach County countywide fire millage would have been $64 Million in FY2027.**

REVENUES:	Adopted 2024 - 2025	Adopted 2025 - 2026	Proposed 2026 - 2027
Ad Valorem Tax - 1.2023	-	-	21,645,807
Non-Ad Valorem Tax	-	-	1,962,695
State Shared Revenue	2,750	-	-
Transport Fees	-	-	1,500,000
Fire Prevention Revenue	40,452	-	250,000
Annual Inspection Fee	-	-	100,000
Designated from Fund Balance	1,209,724	-	-
Designated from General Fund	2,604,352	16,817,117	-
TOTAL REVENUES	3,857,278	16,817,117	25,458,502
EXPENSES:			
Fire Administration	2,860,374	3,025,411	5,346,578
Fire Operations	2,908	7,429,106	13,652,447
Fire Training	4,006	651,603	594,494
EMS Administration	943,880	842,941	1,779,138
EMS Operations	2,908	4,772,426	3,893,845
EMS Training	-	95,630	192,000
TOTAL EXPENSES	3,814,076	16,817,117	25,458,502

Jupiter Fire Debt Service:

TOWN OF JUPITER
FIRE STATION DEBT SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FISCAL YEAR 2026 - 2027

Transfer Non-Ad Valorem	1,950,102
TOTAL	**1,950,102**
Principal	1,125,061
Interest	750,041
Other Debt Service Cost	75,000
Debt Service	**1,950,102**

- Planning for debt issuance late summer or early fall of 2026.
- Debt will fund the construction of two fire stations total of $20 million, replacing the short-term commercial paper bridge loan approved in 2025.
- Anticipating a competitive rate due to the Town's strong AAA rating.

Water Fund

	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
REVENUES			
Charges for services	$ 33,768,233	$ 33,439,250	$ 34,025,122
Interest	1,074,767	816,453	821,644
Miscellaneous	312,283	319,952	339,000
Designated from retained earnings	-	-	-
TOTAL REVENUES	$ 35,155,282	$ 34,575,655	$ 35,185,766
EXPENSES			
Administration	$ 3,242,364	$ 4,657,887	$ 4,915,876
Plant	10,951,275	13,414,697	13,662,281
Field	3,502,513	4,217,932	4,182,466
Cost Allocation - General Fund	1,794,513	2,089,197	2,079,974
Depreciation	6,784,358	6,977,000	6,977,000
Debt service	1,857,643	1,857,643	1,757,264
Contingency	-	598,600	500,000
Designated to retained earnings	7,022,617	762,699	1,110,905
TOTAL EXPENSES	$ 35,155,282	$ 34,575,655	$ 35,185,766
FUNDS AVAILABLE FOR R&R (excluding retained earnings)			
Revenue	$ 35,155,282	$ 34,575,655	$ 35,185,766
Less: Total expenses	(28,132,665)	(33,812,956)	(34,074,861)
Plus: Depreciation	6,784,358	6,977,000	6,977,000
Plus: OPEB	-	34,200	-
AVAILABLE FOR R&R	$ 13,806,974	$ 7,773,899	$ 8,087,905

(R&R target is $8.1M in FY2027)

Water Revenue:

- No rate indexing needed (water rate study required for FY2027).

Water Expenses:

- 5% salary increases.
- Reduction in debt service.
- Chemical costs adjusted due to bids in late June 2026.
- Utility services decrease of 0.62% due to updated FPL estimates.

Stormwater Fund

	Actual FY 2025	Adopted FY 2026	Proposed FY 2027
REVENUES			
Charges for services	$ 4,290,855	$ 4,596,685	$ 4,595,876
Interest & miscellaneous	70,153	47,000	57,000
Designated from retained earnings	-	485,983	580,948
TOTAL REVENUES	$ 4,361,007	$ 5,129,668	$ 5,233,824
EXPENSES			
Administration	$ 630,929	$ 1,014,595	$ 988,384
Field	1,451,356	2,188,469	2,315,698
Cost Allocation - General Fund	223,599	289,980	293,118
Depreciation	1,045,249	1,083,000	1,083,000
Debt service	453,623	453,624	453,624
Contingency	-	100,000	100,000
Designated to retained earnings	556,251	-	-
TOTAL EXPENSES	$ 4,361,007	$ 5,129,668	$ 5,233,824
FUNDS AVAILABLE FOR R&R (excluding retained earnings)			
Revenue	$ 4,361,007	$ 4,643,685	$ 4,652,876
Less: Expenses	(3,804,756)	(5,129,668)	(5,233,824)
Plus: Depreciation	1,045,249	1,083,000	1,083,000
Plus: OPEB	-	3,900	-
AVAILABLE FOR R&R	$ 1,601,500	$ 600,917	$ 502,052
(R&R target is $814k in FY2027)			

Revenue

- No rate indexing.
- $580,948 designated from retained earnings.
- FY2027 Projected available R&R Contribution $502,052

Expense

- 5% salary increases.
- Purchase of new Vac Truck - $435 K Cost split between water and Stormwater.

Jupiter River Estates Non-Ad Valorem Assessment Fund

	Proposed FY 2027
REVENUES	
Non-Ad Valorem Assessment	$ 318
Interest & miscellaneous	47
Designated from retained earnings	-
TOTAL REVENUES	$ 365
EXPENSES	
R&M Canal Trimming	$ -
Postage	5
Other Current Charges	360
Designated to retained earnings	-
TOTAL EXPENSES	$ 365

Building Fund

Revenue:

- Permit revenue estimate shows a $350,000 increase (permit rate study in FY2027).
- Interest earnings decrease.
- Use of retained earnings.

Expenses:

- 5% salary increases.
- Slight increase in department expenses.
- Increase of $77,832 in contractual services.
- Increase of $277,902 for cost allocation to the General Fund due to increase for Code Compliance.

REVENUES:	Actual 2024 - 2025	Adopted 2025 - 2026	Proposed 2026 - 2027
Building permits	6,045,034	5,162,000	5,512,000
Interest on investments	555,786	485,000	415,000
Misc. Revenue	-	-	-
Designated from retained earnings	-	234,351	680,957
TOTAL REVENUES	6,600,820	5,881,351	6,607,957
EXPENSES:			
Protective inspections	3,868,595	4,996,772	5,423,476
Cost Allocation - General Fund	745,146	849,579	1,127,481
Depreciation	57,130	35,000	57,000
TOTAL EXPENSES	4,670,870	5,881,351	6,607,957

Health Insurance Fund

	Adopted Budget 2025-2026	Proposed Budget 2026-2027
EST. BEGINNING FUND BALANCE	10,637,296	10,000,000
OPERATING REVENUES		
GF - EMPR CONTRIBUTIONS	6,154,254	6,152,472
G F- EE CONTRIBUTIONS	754,782	766,667
FIRE FUND - EMPR CONTRIBUTIONS	1,980,326	3,300,983
FIRE FUND - EE CONTRIBUTIONS	238,184	401,223
WATER FUND - EMPR CONTRIBUTIONS	1,268,636	1,254,498
WATER FUND - EE CONTRIBUTIONS	148,798	150,347
SW FUND - EMPR CONTRIBUTIONS	185,333	250,297
SW FUND - EE CONTRIBUTIONS	22,370	30,379
BLDG FUND - EMPR CONTRIBUTIONS	540,257	529,913
BLDG FUND - EE CONTRIBUTIONS	65,079	67,293
RETIREE CONTRIBUTIONS**	195,167	199,960
TOTAL REVENUE	**11,553,187**	**13,104,032**
EXPENDITURES		
CONTRACTUAL SERVICES	458,077	494,064
DENTAL INSURANCE	404,711	480,165
VISION INSURANCE	30,850	37,146
STOP LOSS PREMIUMS	862,008	920,185
HEALTH INSURNACE CLAIMS	5,822,575	6,200,000
OPT OUT	84,600	91,800
H.S.A. CONTRIBUTIONS	982,333	1,182,000
LIFE, AD&D, LTD, EAP	302,697	302,697
RESERVE EQUITY	2,605,336	3,395,975
TOTAL EXPENDITURES	**11,553,187**	**13,104,032**

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

Next Steps

- July 1 - Property Appraiser certifies tax roll and releases taxable values.
- July 21 - Set Truth in Millage (TRIM) preliminary millage rate.
- August 13 - Second budget workshop and review of Community Investment Program (CIP).
- September 8 - 1st public hearing for operating and CIP budget.
- September 22 - 2nd and final public hearing for the operating and CIP budgets.

Questions