

GEORGE G. GENTILE – Chairman

MICHAEL MARTINEZ – Vice Chairman

JAMES H. DAVIS – Secretary/Treasurer


THOMAS HOWARD

GAIL WHIPPLE

JOSEPH B. CHAISON
Executive Director
jchaison@jupiterinletdistrict.org

CAMILLE CUNNINGHAM
Administrative Assistant
ccunningham@jupiterinletdistrict.org

AGENDA

DATE: September 13, 2023
TO: JID Commissioners and Staff
FROM: Joseph Chaison, Executive Director 
SUBJECT: Meeting Notice and Agenda

The Tentative Budget Hearing for FY 2023-24 has been scheduled for **Wednesday, September 13, 2023, at 7:00 p.m.** and will be immediately followed by the Regular Monthly Meeting at the Jupiter Inlet District Administration Building, 400 N. Delaware Blvd., Jupiter, Florida.

**TENTATIVE BUDGET HEARING
SEPTEMBER 13, 2023**



1. Call to Order
2. Determine Millage Rate necessary to fund the Jupiter Inlet District’s Fiscal Year 2023/2024 Budget and announcement from Chairman of the selected Millage Rate.
3. Reading of proposed TENTATIVE BUDGET
4. Comments and questions from the public
5. Consideration of amendments or adjustments to proposed final budget and re-computation, if necessary, of tentative millage rate necessary to fund the budget.
6. Reading of TENTATIVE MILLAGE RESOLUTION No. 23-02 (Must be read in full)
7. Comments and questions from the public
8. Motion for adoption of TENTATIVE MILLAGE RESOLUTION No. 23-02
9. Reading of TENTATIVE BUDGET RESOLUTION No. 23-03 (Must be read in full)
10. Comments and questions from the public
11. Motion for adoption of TENTATIVE BUDGET RESOLUTION NO. 23-03
12. Adjourn the TENTATIVE Budget Hearing

If Jupiter Inlet District rollback Millage to 0.0729

Final Budget

Budget Summary

Resolution NO. 23-02

Resolution NO. 23-03

JUPITER INLET DISTRICT

REVENUE AND OPERATING FUNDS						
1	Starting Reserve and Carried Forward Funds					9,910,245
2	Property Tax Income, at rollback millage of 0.0729					2,524,869
3	Proposed Interest Income					260,000
4	Expected Grants and Other Funds					882,500
5	Total Funds Available					13,577,614
6	Total Projected Income for FY 2023-24					3,667,369
7	Total Projected Expenditures for FY 2023-2024					3,903,743
8	Projected Reserves Increase/Decrease					-236,374
9	Total Projected Reserves					9,673,871
10						
11	BUDGET ITEM	Final Budget FY 2022/2023	Estimated Actual Expense	Percent 2022/2023 Budget	BUDGET FY2023/2024	Comparison to 2022/2023 Budget
12	ADMINISTRATIVE					
13	Accounting/Auditing	16,500.00	20,750.00	126%	20,500.00	124%
14	Advertising (Legal)	2,000.00	1,300.00	65%	2,000.00	100%
15	Computer Software/Hardware/Repair	5,050.00	6,031.30	119%	6,500.00	129%
16	Furniture & Equipment	1,000.00	555.31	56%	5,000.00	500%
17	Insurance - Liability	8,000.00	8,000.00	100%	9,179.00	115%
18	Insurance - Property	2,781.00	2,781.00	100%	5,575.00	200%
19	Janitorial/Pest Control	3,796.00	3,823.00	101%	4,000.00	105%
20	Landscape Maintenance	8,000.00	7,065.37	88%	10,000.00	125%
21	Legal Fees	28,750.00	18,325.00	64%	28,750.00	100%
22	Lobbying/Governmental Liaison	2,500.00	17,545.00	702%	2,500.00	100%
23	Maintenance & Repairs	5,000.00	1,970.13	39%	5,000.00	100%
24	Memberships Dues & Subscriptions	4,525.00	4,634.00	102%	4,525.00	100%
25	Office Maintenance Contracts	3,500.00	3,490.00	100%	3,500.00	100%
26	Office Supplies/Bank Charges	1,500.00	1,800.00	120%	1,800.00	120%
27	Postage & Courier Service	300.00	293.60	98%	300.00	100%
28	Property Appraiser	16,120.00	16,120.00	100%	15,282.00	95%
29	Protection Service	500.00	772.09	154%	500.00	100%
30	Site Improvements	5,000.00	3,848.56	77%	5,000.00	100%
31	Tax Collector Commission	48,900.00	48,900.00	100%	48,900.00	100%
32	Telephone/Internet	3,500.00	3,371.44	96%	3,500.00	100%
33	Utilities	3,180.00	3,428.32	108%	3,500.00	110%
34	Miscellaneous Expense	1,000.00	436.67	44%	1,000.00	100%
35	Sub-total	171,402.00	175,240.79	102%	186,811.00	109%
36	PERSONNEL					
37	Commissioner Salaries	21,000.00	16,500.00	79%	30,000.00	143%
38	Health Savings Account	6,825.00	6,825.00	100%	6,825.00	100%
39	Insurance - Medical/Dental	71,000.00	72,476.64	102%	69,620.14	98%
40	Insurance - Worker's Compensation	800.00	785.00	98%	924.00	116%
41	Meetings & Seminars, Education	2,000.00	789.58	39%	2,000.00	100%
42	Payroll Expenses	2,100.00	1,967.98	94%	2,100.00	100%
43	Retirement - Employer Contribution	14,241.00	13,452.00	94%	15,720.00	110%
44	Salaries	178,006.00	177,450.04	100%	196,500.00	110%
45	Taxes - Employer	16,979.00	18,277.35	108%	18,743.00	110%
46	Travel	2,500.00	924.23	37%	2,500.00	100%
47	Sub-total	315,451.00	309,447.82	98%	344,932.14	109%
48	EDUCATIONAL OUTREACH					
49	Outreach Programs	15,000.00	9,358.22	62%	15,000.00	100%
50	Public Information	15,000.00	13,353.79	89%	15,000.00	100%
51	Sub-total	30,000.00	22,712.01	76%	30,000.00	100%
52	INFRASTRUCTURE OPERATIONS					
53	General Engineering	70,000.00	44,269.58	63%	55,000.00	79%
54	Inlet Projects	1,220,000.00	1,036,797.01	85%	1,245,000.00	102%
55	Jetty Maintenance	701,000.00	14,393.22	2%	701,000.00	100%
56	Marker Maintenance & Replacement	30,000.00	25,000.00	83%	30,000.00	100%
57	River Projects	2,428,000.00	4,500.00	0%	140,000.00	6%
58	Special Legal Fees	30,000.00	10,407.50	35%	30,000.00	100%
59	Surveying	75,000.00	0.00	0%	30,000.00	40%
60	Sub-total	4,554,000.00	1,135,367.31	25%	2,231,000.00	49%
61	CAPITAL PROJECTS					
62	Facilities	5,000.00	3,381.25	68%	10,000.00	200%
63	Site	5,000.00	17,050.00	341%	10,000.00	200%
64	Inlet Management	240,000.00	176,504.82	74%	120,000.00	50%
65	River Management	873,000.00	136,467.03	16%	971,000.00	111%
66	Emergency Response	0.00	0.00	0%	0.00	-
67	Sub-total	1,123,000.00	333,403.10	30%	1,111,000.00	99%
68	TOTAL	6,193,853.00	1,976,171.03	32%	3,903,743.14	63%

BUDGET SUMMARY
JUPITER INLET DISTRICT – FISCAL YEAR 2023/2024

GENERAL FUND

CASH BALANCES BROUGHT FORWARD **\$ 9,910,245.00**

ESTIMATED REVENUES

TAXES: Millage per \$1,000 = 0.0729

Ad Valorem Taxes	2,524,869.00
Interest	260,000.00
Grants and Other Funds	<u>882,500.00</u>
Total Revenues and Other Financing Sources	<u>\$3,667,369.00</u>
Total Estimated Revenues And Balances	<u>\$ 13,577,614.00</u>

EXPENDITURES/EXPENSES

Administrative	186,811.00
Personnel	344,932.00
Educational Outreach	30,000.00
Infrastructure Operations	2,231,000.00
Capital Projects	<u>1,111,000.00</u>
Total Expenditures/Expenses	<u>\$3,903,743.00</u>

Reserves **\$9,673,871.00**

**Total Appropriated Expenditures
And Reserves** **\$13,577,614.00**

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

BUDGET RESOLUTION NO. 23-02

**A RESOLUTION OF THE JUPITER INLET DISTRICT
ADOPTING A TENTATIVE MILLAGE RATE
FOR FUNDING ITS BUDGET FOR FISCAL 2023/2024**

WHEREAS, the JUPITER INLET DISTRICT, an independent special taxing district in Palm Beach County, Florida, is required by law to levy taxes for its work and business; and

WHEREAS, the JUPITER INLET DISTRICT, has considered and amended a tentative budget as of September 13, 2023 following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the JUPITER INLET DISTRICT has calculated a tentative millage rate necessary to fund its final budget, aside from that part of the budget funded from sources other than ad valorem taxes; and

WHEREAS, the JUPITER INLET DISTRICT of Palm Beach County, Florida, held a public hearing as required by Florida Statute 200.065, and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Palm Beach County has been certified by the County Property Appraiser to the JUPITER INLET DISTRICT as \$34,634,689,040

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF COMMISSIONERS OF JUPITER INLET DISTRICT as follows:

A tentative millage rate of 0.0729, or 7.29 cents per thousand dollars of taxable property value, is hereby adopted as the tentative millage rate to be levied for the funding of the JUPITER INLET DISTRICT fiscal year 2023/2024 budget, which is a 0% increase over the rollback rate.

RESOLVED AND ADOPTED at a public hearing this 13th day of September, 2023 at ____P.M.

BOARD OF COMMISSIONERS
OF JUPITER INLET DISTRICT

George G. Gentile, Chairman

James Davis, Secretary/Treasurer

Attest: William R.H. Broome, Attorney

BUDGET RESOLUTION NO. 23-03

**A RESOLUTION OF THE JUPITER INLET DISTRICT
ADOPTING A TENTATIVE BUDGET FOR FISCAL 2023/2024; PROVIDING FOR AN
EFFECTIVE DATE**

WHEREAS, the JUPITER INLET DISTRICT, an independent special taxing district in Palm Beach County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the JUPITER INLET DISTRICT, of Palm Beach County, Florida, has considered and amended a tentative budget as of September 13, 2023; and

WHEREAS, the JUPITER INLET DISTRICT, of Palm Beach County, Florida, has adopted a millage rate necessary to fund its tentative budget, aside from that part of the budget funded from sources other than ad valorem taxes; and

WHEREAS, the JUPITER INLET DISTRICT, of Palm Beach County, Florida, set forth the revenue and appropriations estimate for the budget for Fiscal Year 2023/2024 in the amount of \$2,524,869 in ad valorem taxes and total revenue and appropriations, inclusive of additional financing sources, of \$882,500

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF COMMISSIONERS OF JUPITER INLET DISTRICT as follows:

The Fiscal Year 2023/2024 tentative budget for the JUPITER INLET DISTRICT is hereby adopted and a copy attached hereto.

This resolution will take effect immediately upon its adoption.

RESOLVED AND ADOPTED at a public hearing this 13th day of September, 2023 at ____ P.M.

BOARD OF COMMISSIONERS
OF JUPITER INLET DISTRICT

George G. Gentile, Chairman

James Davis, Secretary/Treasurer

Attest: William R.H. Broome, Attorney

If Jupiter Inlet District maintain Millage of **0.0818**

Final Budget

Budget Summary

Resolution NO. 23-02

Resolution NO. 23-03

**JUPITER INLET DISTRICT
FINAL BUDGET 2023/2024**

REVENUE AND OPERATING FUNDS							
1							
2	Starting Reserve and Carried Forward Funds						9,910,245
3	Property Tax Income, at millage rate of 0.0818						2,824,563
4	Proposed Interest Income						260,000
5	Expected Grants and Other Funds						882,500
6						Total Funds Available	13,877,308
7	Total Projected Income for FY 2023-24						3,967,063
8	Total Projected Expenditures for FY 2023-2024						3,903,743
9	Projected Reserves Increase						63,320
10						Total Projected Reserves	9,973,565
11	BUDGET ITEM	Final Budget FY 2022/2023	Estimated Actual Expense	Percent 2022/2023 Budget	BUDGET FY2023/2024	Comparison to 2022/2023 Budget	
12	ADMINISTRATIVE						
13	Accounting/Auditing	16,500.00	20,750.00	126%	20,500.00	124%	
14	Advertising (Legal)	2,000.00	1,300.00	65%	2,000.00	100%	
15	Computer Software/Hardware/Repair	5,050.00	6,031.30	119%	6,500.00	129%	
16	Furniture & Equipment	1,000.00	555.31	56%	5,000.00	500%	
17	Insurance - Liability	8,000.00	8,000.00	100%	9,179.00	115%	
18	Insurance - Property	2,781.00	2,781.00	100%	5,575.00	200%	
19	Janitorial/Pest Control	3,796.00	3,823.00	101%	4,000.00	105%	
20	Landscape Maintenance	8,000.00	7,065.37	88%	10,000.00	125%	
21	Legal Fees	28,750.00	18,325.00	64%	28,750.00	100%	
22	Lobbying/Governmental Liaison	2,500.00	17,545.00	702%	2,500.00	100%	
23	Maintenance & Repairs	5,000.00	1,970.13	39%	5,000.00	100%	
24	Memberships Dues & Subscriptions	4,525.00	4,634.00	102%	4,525.00	100%	
25	Office Maintenance Contracts	3,500.00	3,490.00	100%	3,500.00	100%	
26	Office Supplies/Bank Charges	1,500.00	1,800.00	120%	1,800.00	120%	
27	Postage & Courier Service	300.00	293.60	98%	300.00	100%	
28	Property Appraiser	16,120.00	16,120.00	100%	15,282.00	95%	
29	Protection Service	500.00	772.09	154%	500.00	100%	
30	Site Improvements	5,000.00	3,848.56	77%	5,000.00	100%	
31	Tax Collector Commission	48,900.00	48,900.00	100%	48,900.00	100%	
32	Telephone/Internet	3,500.00	3,371.44	96%	3,500.00	100%	
33	Utilities	3,180.00	3,428.32	108%	3,500.00	110%	
34	Miscellaneous Expense	1,000.00	436.67	44%	1,000.00	100%	
35	Sub-total	171,402.00	175,240.79	102%	186,811.00	109%	
36	PERSONNEL						
37	Commissioner Salaries	21,000.00	16,500.00	79%	30,000.00	143%	
38	Health Savings Account	6,825.00	6,825.00	100%	6,825.00	100%	
39	Insurance - Medical/Dental	71,000.00	72,476.64	102%	69,620.14	98%	
40	Insurance - Worker's Compensation	800.00	785.00	98%	924.00	116%	
41	Meetings & Seminars, Education	2,000.00	789.58	39%	2,000.00	100%	
42	Payroll Expenses	2,100.00	1,967.98	94%	2,100.00	100%	
43	Retirement - Employer Contribution	14,241.00	13,452.00	94%	15,720.00	110%	
44	Salaries	178,006.00	177,450.04	100%	196,500.00	110%	
45	Taxes - Employer	16,979.00	18,277.35	108%	18,743.00	110%	
46	Travel	2,500.00	924.23	37%	2,500.00	100%	
47	Sub-total	315,451.00	309,447.82	98%	344,932.14	109%	
48	EDUCATIONAL OUTREACH						
49	Outreach Programs	15,000.00	9,358.22	62%	15,000.00	100%	
50	Public Information	15,000.00	13,353.79	89%	15,000.00	100%	
51	Sub-total	30,000.00	22,712.01	76%	30,000.00	100%	
52	INFRASTRUCTURE OPERATIONS						
53	General Engineering	70,000.00	44,269.58	63%	55,000.00	79%	
54	Inlet Projects	1,220,000.00	1,036,797.01	85%	1,245,000.00	102%	
55	Jetty Maintenance	701,000.00	14,393.22	2%	701,000.00	100%	
56	Marker Maintenance & Replacement	30,000.00	25,000.00	83%	30,000.00	100%	
57	River Projects	2,428,000.00	4,500.00	0%	140,000.00	6%	
58	Special Legal Fees	30,000.00	10,407.50	35%	30,000.00	100%	
59	Surveying	75,000.00	0.00	0%	30,000.00	40%	
60	Sub-total	4,554,000.00	1,135,367.31	25%	2,231,000.00	49%	
61	CAPITAL PROJECTS						
62	Facilities	5,000.00	3,381.25	68%	10,000.00	200%	
63	Site	5,000.00	17,050.00	341%	10,000.00	200%	
64	Inlet Management	240,000.00	176,504.82	74%	120,000.00	50%	
65	River Management	873,000.00	136,467.03	16%	971,000.00	111%	
66	Emergency Response	0.00	0.00	0%	0.00	-	
67	Sub-total	1,123,000.00	333,403.10	30%	1,111,000.00	99%	
68	TOTAL	6,193,853.00	1,976,171.03	32%	3,903,743.14	63%	

BUDGET SUMMARY
JUPITER INLET DISTRICT – FISCAL YEAR 2023/2024

GENERAL FUND

CASH BALANCES BROUGHT FORWARD **\$ 9,910,245.00**

ESTIMATED REVENUES

TAXES: Millage per \$1,000 = 0.0818

Ad Valorem Taxes 2,824,563.00

Interest 260,000.00

Grants and Other Funds 882,500.00

Total Revenues and Other

Financing Sources **\$3,967,063.00**

Total Estimated Revenues

And Balances **\$ 13,877,308.00**

EXPENDITURES/EXPENSES

Administrative 186,811.00

Personnel 344,932.00

Educational Outreach 30,000.00

Infrastructure Operations 2,231,000.00

Capital Projects 1,111,000.00

Total Expenditures/Expenses **\$3,903,743.00**

Reserves **\$9,973,565.00**

Total Appropriated Expenditures
And Reserves **\$13,877,308.00**

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

BUDGET RESOLUTION NO. 23-02

**A RESOLUTION OF THE JUPITER INLET DISTRICT
ADOPTING A TENTATIVE MILLAGE RATE
FOR FUNDING ITS BUDGET FOR FISCAL 2023/2024**

WHEREAS, the JUPITER INLET DISTRICT, an independent special taxing district in Palm Beach County, Florida, is required by law to levy taxes for its work and business; and

WHEREAS, the JUPITER INLET DISTRICT, has considered and amended a tentative budget as of September 13, 2023 following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the JUPITER INLET DISTRICT has calculated a tentative millage rate necessary to fund its final budget, aside from that part of the budget funded from sources other than ad valorem taxes; and

WHEREAS, the JUPITER INLET DISTRICT of Palm Beach County, Florida, held a public hearing as required by Florida Statute 200.065, and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Palm Beach County has been certified by the County Property Appraiser to the JUPITER INLET DISTRICT as \$34,634,689,040

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF COMMISSIONERS OF JUPITER INLET DISTRICT as follows:

A tentative millage rate of 0.0818, or 8.18 cents per thousand dollars of taxable property value, is hereby adopted as the tentative millage rate to be levied for the funding of the JUPITER INLET DISTRICT fiscal year 2023/2024 budget, which is a 12.2% increase over the rollback rate.

RESOLVED AND ADOPTED at a public hearing this 13th day of September, 2023 at ____ P.M.

BOARD OF COMMISSIONERS
OF JUPITER INLET DISTRICT

George G. Gentile, Chairman

James Davis, Secretary/Treasurer

Attest: William R.H. Broome, Attorney

BUDGET RESOLUTION NO. 23-03

**A RESOLUTION OF THE JUPITER INLET DISTRICT
ADOPTING A TENTATIVE BUDGET FOR FISCAL 2023/2024; PROVIDING FOR AN
EFFECTIVE DATE**

WHEREAS, the JUPITER INLET DISTRICT, an independent special taxing district in Palm Beach County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the JUPITER INLET DISTRICT, of Palm Beach County, Florida, has considered and amended a tentative budget as of September 13, 2023; and

WHEREAS, the JUPITER INLET DISTRICT, of Palm Beach County, Florida, has adopted a millage rate necessary to fund its tentative budget, aside from that part of the budget funded from sources other than ad valorem taxes; and

WHEREAS, the JUPITER INLET DISTRICT, of Palm Beach County, Florida, set forth the revenue and appropriations estimate for the budget for Fiscal Year 2023/2024 in the amount of \$2,824,563 in ad valorem taxes and total revenue and appropriations, inclusive of additional financing sources, of \$882,500

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF COMMISSIONERS OF JUPITER INLET DISTRICT as follows:

The Fiscal Year 2023/2024 tentative budget for the JUPITER INLET DISTRICT is hereby adopted and a copy attached hereto.

This resolution will take effect immediately upon its adoption.

RESOLVED AND ADOPTED at a public hearing this 13th day of September, 2023 at ____ P.M.

BOARD OF COMMISSIONERS
OF JUPITER INLET DISTRICT

George G. Gentile, Chairman

James Davis, Secretary/Treasurer

Attest: William R.H. Broome, Attorney

FY 23/24 Budget Narrative

for both Millage Rates

	<u>Budget Item</u>	<u>2022/2023 Budget</u>	<u>2023 Est. Actual Expense</u>	<u>Est. Actual to 2023 Budget</u>	<u>2023/2024 Descriptions</u>	<u>24 Budget to 23 Est. Act. Comparison</u>		<u>24 Budget to 23 Budget Comparison</u>		<u>FY 2023/2024 BUDGET</u>
	ADMINISTRATIVE									
13	Accounting/Auditing	16,500.00	20,750.00	126%	Bookkeeper \$300/mo., 2022 Audit \$12,750, single audit for grant	(250.00)	99%	4,000.00	124%	20,500.00
14	Advertising (Legal)	2,000.00	1,300.00	65%	Legal Advertising, maintain historical	700.00	154%	same		2,000.00
15	Computer Software/Hardware/Repair	5,050.00	6,031.30	119%	IT \$373 per month, Zoom \$149.90, Domain \$280.80, Adobe \$179.88,Microsoft \$42	468.70	108%	1,450.00	129%	6,500.00
16	Furniture & Equipment	1,000.00	555.31	56%	Office Furniture - Storage and organization for back area	4,444.69	900%	same		5,000.00
17	Insurance - Liability	8,000.00	8,000.00	100%	General Liability \$8,129 Cyber Liability \$1,050	1,179.00	115%	1,179.00	115%	9,179.00
18	Insurance - Property	2,781.00	2,781.00	100%	Property Insurance \$5,575	2,794.00	200%	2,794.00	200%	5,575.00
19	Janitorial/Pest Control	3,796.00	3,823.00	101%	Cleaning Service \$250/mo., Windows \$400/yr., Pest Control \$36/mo.	177.00	105%	204.00	105%	4,000.00
20	Landscape Maintenance	8,000.00	7,065.37	88%	Landscaping \$300/mo; Irrigation \$480/yr.; BushHog 4 visits/year at \$385/visit; Longleaf \$500/vis	2,934.63	142%	2,000.00	125%	10,000.00
21	Legal Fees	28,750.00	18,325.00	64%	Legal fees, maintain historical	10,425.00	157%	same		28,750.00
22	Lobbying/Government Liaison	2,500.00	17,545.00	702%	Maintain historical	(15,045.00)	-	same		2,500.00
23	Maintenance & Repairs	5,000.00	1,970.13	39%	Maintain historical	3,029.87	254%	same		5,000.00
24	Membership Dues & Subscriptions	4,525.00	4,634.00	102%	FASD \$2,600; Chamber \$385; FSBPA \$500, DEO \$175, League of Cities \$640, Post \$240	(109.00)	98%	same		4,525.00
25	Office Maintenance Contracts	3,500.00	3,490.00	100%	Great American \$189.38 mo, DEX \$33.60 and \$46.53 per month	10.00	100%	same		3,500.00
26	Office Supplies/Bank Charges	1,500.00	1,800.00	120%	Increased costs	-	100%	same		1,800.00
27	Postage and Courier Service	300.00	293.60	98%	Maintain historical	6.40	102%	same		300.00
28	Property Appraiser	16,120.00	16,120.00	100%	\$15,282.00 per Property Appraisers Office, May 30, 2023 letter	(838.00)	95%	(838.00)	95%	15,282.00
29	Protection Service	500.00	772.09	154%	ADT \$102.75 Qtr	(272.09)	65%	same		500.00
30	Site Improvements	5,000.00	3,848.56	77%	Exterior, parking area, and exotic vegetation control	1,151.44	130%	same		5,000.00
31	Tax Collector Commission	48,900.00	48,900.00	100%	1.97% Commission on ad valorem tax revenue to Tax Collector	-	100%	-	100%	48,900.00
32	Telephone and Internet	3,500.00	3,371.44	96%	AT&T \$200.24 and Mobility \$76.70	128.56	104%	same		3,500.00
33	Utilities	3,180.00	3,428.32	108%	Water \$58.09/mo., Sewer \$76.19 Qtrly, SWA \$144.90/yr, FPL \$1,560/yr	71.68	102%	320.00	110%	3,500.00
34	Miscellaneous Expense	1,000.00	436.67	44%	Maintain historical	563.33	229%	same		1,000.00
35	TOTAL	171,402.00	175,240.79	102%		11,570.21	107%	11,109.00	109%	186,811.00
	PERSONNEL									
37	Commissioner Fees	21,000.00	16,500.00	79%	Updated Commissioner salaries -\$500/mo	13,500.00	182%	9,000.00	143%	30,000.00
38	Health Savings Account	6,825.00	6,825.00	100%	HSA account	same		same		6,825.00
39	Insurance-Medical/Dental	71,000.00	72,476.64	102%	FMIT 2% decrease	(2,856.50)	96%	(1,379.86)	98%	69,620.14
40	Insurance-Workers Comp	800.00	785.00	98%	Insurance premium increase	139.00	118%	124.00	116%	924.00
41	Meetings & Seminars, Education	2,000.00	789.58	39%	Maintain historical	1,210.42	253%	same		2,000.00
42	Payroll Expense	2,100.00	1,967.98	94%	ADP \$162.04/month and End of Year Tax Reporting	132.02	107%	-	100%	2,100.00
43	Retirement – Employer Contribution	14,241.00	13,452.00	94%	8% of salary. \$1,295.5 per month	2,268.00	117%	1,479.00	110%	15,720.00
44	Salaries	178,006.00	177,450.04	100%	Salary adjustments and Reclassification	19,049.96	111%	18,494.00	110%	196,500.00
45	Taxes - Employer	16,979.00	18,277.35	108%	Maintain salary based percentage	465.65	103%	1,764.00	110%	18,743.00
46	Travel	2,500.00	924.23	37%	Maintain historical	1,575.77	-	same		2,500.00
47	TOTAL	315,451.00	309,447.82	98%		35,484.32	111%	29,481.14	109%	344,932.14
	EDUCATIONAL OUTREACH									
49	Outreach Programs	15,000.00	9,358.22	62%	Outreach Events, JID Logo Items, Tara's Oceanographic Foundation, Friends of Jupiter Beach, Loxahatchee River Historical Society - Jupiter Inlet Lighthouse Museum, Marine Industries, Andrew "Red" Harris	5,641.78	160%	same		15,000.00
50	Public Information	15,000.00	13,353.79	89%	Website, Webcam, Boating Safety, Information and Publications, Loxahatchee River Symposium.	1,646.21	112%	same		15,000.00
51	TOTAL	30,000.00	22,712.01	76%		7,287.99	132%	-	100%	30,000.00

	<u>2022/2023</u> <u>Budget</u>	<u>2023 Est.</u> <u>Actual</u> <u>Expense</u>	<u>Est. Actual</u> <u>to 2023</u> <u>Budget</u>	<u>2023/2024 Descriptions</u>	<u>24 Budget to 23 Est.</u> <u>Act. Comparison</u>		<u>24 Budget to 23</u> <u>Budget Comparison</u>		<u>FY</u> <u>2023/2024</u> <u>BUDGET</u>
INFRASTRUCTURE OPERATIONS									
53	70,000.00	44,269.58	63%	General Engineering - Taylor Engineering	10,730.42	124%	(15,000.00)	79%	55,000.00
54	1,220,000.00	1,036,797.01	85%	Sand Trap Dredging - maintain previous two year budget value, LGFR Efforts	same		25,000.00	102%	1,245,000.00
55	580,000.00	14,393.22	2%	Jetty Maintenance Project and Construction Administration	686,606.78	4870%	121,000.00	121%	701,000.00
56	30,000.00	25,000.00	83%	Maintain	5,000.00	120%	-	100%	30,000.00
57	2,428,000.00	4,500.00	0%	Sims Creek Mangrove Trimming, River and Seagrass Surveys, Sims Creek FDOT Pond	135,500.00	3111%	(2,288,000.00)	6%	140,000.00
58	30,000.00	10,407.50	35%	Maintain	19,592.50	288%	-	100%	30,000.00
59	75,000.00			River, Inlet, and shoreline. Additional informational inlet survey	30,000.00	-	(45,000.00)	40%	30,000.00
60	4,433,000.00	1,135,367.31	26%		1,095,632.69	197%	(2,202,000.00)	50%	2,231,000.00
SUB TOTAL									
	4,949,853.00	1,642,767.93	33%		1,149,975.21	170%	(2,161,409.86)		2,792,743.14
CAPITAL PROJECTS									
61									
62	5,000.00	3,381.25	-	Office Restrooms and water cooler replacement	6,618.75	-	same		10,000.00
63	5,000.00	17,050.00	341%	Resurface Parking and Water Line	(7,050.00)	59%	same		10,000.00
64	240,000.00	176,504.82	74%	Inlet Study, Sediment Budget, Inlet Management Plan Update, TAC	(56,504.82)	68%	(120,000.00)	50%	120,000.00
65	873,000.00	136,467.03	16%	Mile 6 Gap Closure, 500 N Delaware Property Installments and Improvements	834,532.97	712%	98,000.00	111%	971,000.00
66	-	-	-		-	-	-	-	-
67	1,123,000.00	333,403.10	30%		777,596.90	333%	(22,000.00)	99%	1,111,000.00
68	6,072,853.00	1,976,171.03	33%		1,927,572.11	198%	(2,183,409.86)	64%	3,903,743.14