

2024-2025 Millage & 2024-2025 Final Budget Hearing September 25, 2024 5:30pm



Mayor Peggy L. Wheeler
Vice-Mayor DD Halpern
Vice-Mayor Pro Tem Marianne Hosta
Councilmember Diana Davis
Councilmember Jacob Rosengarten

Town Manager David Dyess

1st Issue to Discuss

% increase above rolled back Rate

General Fund

Town of Juno Beach has a rolled back rate of 1.7045.

The proposed 2025 millage rate of 1.8195 is a 6.75% increase above the rolled back rate.

This millage will generate \$4,226,420 in budgeted Ad Valorem

GENERAL FUND 2025 Budget

2024-2025 Revenues

	FISCAL YEAR	FISCAL YEAR	PERCENT	AMOUNT
<u>REVENUES</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>CHANGED</u>	<u>CHANGED</u>
Ad Valorem Taxes	\$3,966,863	\$4,231,420	6.67%	\$264,557
Local Option, Use & Fuel Taxes	57,283	57,283	0.00%	\$0
One-Cent Discretionary Surtax	305,851	305,851	0.00%	\$0
Utility Services Taxes	953,364	953,364	0.00%	\$0
Local Business Tax	70,000	70,000	0.00%	\$0
Building Permits	1,040,000	1,100,000	5.77%	\$60,000
Franchise Fees	100,000	100,000	0.00%	\$0
Permits, Fees & Special Assessments	159,950	159,950	0.00%	\$0
Grants	274,500	577,500	110.38%	\$303,000
Intergovernmental Revenue	533,180	536,079	0.54%	\$2,899
Charges for Services	40,000	40,000	0.00%	\$0
Fines and Forfeitures	25,500	25,500	0.00%	\$0
Investment Earnings	150,000	250,000	66.67%	\$100,000
Miscellaneous	97,000	86,000	-11.34%	(\$11,000)
From Impact Fees-Restricted	75,000	38,840	-48.21%	(\$36,160)
From Contributions-Restricted	18,200	111,581	513.08%	\$93,381
From One-Cent Surtax-Restricted	705,399	566,649	-19.67%	(\$138,750)
From Assigned /Unassigned Fund Balance	2,942,500	1,565,360	-46.80%	(\$1,377,140)
TOTAL REVENUES	<u>\$11,514,590</u>	<u>\$10,785,377</u>	-6.33%	<u>(\$729,213)</u>

2024-2025 Expenditure Budget

	FISCAL YEAR	FISCAL YEAR	PERCENT	AMOUNT
	<u>2023-2024</u>	<u>2024-2025</u>	<u>CHANGED</u>	<u>CHANGED</u>
LEGISLATIVE				
Salaries	16,200	42,000	159.26%	25,800
Employee Benefits	1,239	3,213	159.26%	1,974
Operating Expenses	12,500	12,500	0.00%	0
TOTAL LEGISLATIVE	\$ 29,939	\$ 57,713	92.77%	27,774
FINANCE & ADMINISTRATION				
Salaries	674,302	727,000	7.82%	52,698
Employee Benefits	187,478	234,753	25.22%	47,276
Professional Fees	87,000	130,000	49.43%	43,000
Operating Expenses	161,650	190,900	18.09%	29,250
Capital Outlay	55,000	145,000	163.64%	90,000
TOTAL FINANCE & ADMINISTRATION	\$ 1,165,430	\$ 1,427,653	22.50%	262,224
COMPREHENSIVE PLANNING				
Salaries	554,981	568,300	2.40%	13,319
Employee Benefits	161,676	190,294	17.70%	28,618
Professional Fees	475,500	1,054,000	121.66%	578,500
Operating Expenses	67,556	71,700	6.13%	4,144
Capital Outlay	110,000	7,500	-93.18%	(102,500)
TOTAL COMPREHENSIVE PLANNING	\$ 1,369,713	\$ 1,891,794	38.12%	522,080
LAW ENFORCEMENT				
Salaries	1,853,310	1,989,200	7.33%	135,890
Employee Benefits	940,979	1,035,402	10.03%	94,423
Professional Fees	37,700	53,700	42.44%	16,000
Operating Expenses	392,646	418,700	6.64%	26,054
Capital Outlay	375,000	268,000	-28.53%	(107,000)
TOTAL LAW ENFORCEMENT	\$ 3,599,635	\$ 3,765,002	4.59%	165,367
PUBLIC WORKS				
Salaries	344,949	368,250	6.76%	23,301
Employee Benefits	126,543	146,155	15.50%	19,612
Professional Fees	5,000	20,000	300.00%	15,000
Operating Expenses	524,694	604,810	15.27%	80,116
Capital Outlay	3,378,250	1,414,000	-58.14%	(1,964,250)
TOTAL PUBLIC WORKS	\$ 4,379,436	\$ 2,553,215	-41.70%	(1,826,221)
GENERAL GOVERNMENT				
Insurance	332,115	440,000	32.48%	107,885
Contingency	638,322	650,000	1.83%	11,678
TOTAL GENERAL GOVERNMENT	970,437	1,090,000	12.32%	119,563
TOTAL EXPENDITURES	\$ 11,514,590	\$ 10,785,377	-6.33%	(729,213)

Public Comment

Open for Public Comment

Close Public Comment

Council Discussion

Council Action
Adopt General Fund Millage Rate

Resolution # 2024-15
(Read Resolution by Title)

Requesting a Motion to Adopt Resolution # 2024-15 for the 2024-2025
Fiscal Year Millage Rate of 1.8195 mills.

Council Action

Adopt General Fund Final Annual Budget

RESOLUTION # 2024-16

(Read Resolution by Title)

Town of Juno Beach proposes to adopt Final 2025 General Fund Budget in the amount of \$10,785,377.

Requesting a Motion to Adopt Resolution # 2024-16.