

EXHIBIT A

TOWN OF JUNO BEACH ANNUAL BUDGET FOR FISCAL YEAR ENDING SEPTEMBER 30, 2025

GENERAL FUND

	FISCAL YEAR <u>2023-2024</u>	FISCAL YEAR <u>2024-2025</u>	PERCENT <u>CHANGED</u>	AMOUNT <u>CHANGED</u>
<u>REVENUES</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 Forfeiture Fund-Restricted	0	10,000	0.00%	10,000
From Contributions-Restricted	18,200	111,581	0.00%	93,381
From One-Cent Surtax-Restricted	705,399	566,649	0.00%	(138,750)
<u>From Assigned/Unassigned Fund Balance</u>	<u>2,942,500</u>	<u>1,565,360</u>	<u>121.91%</u>	<u>(1,377,140)</u>
TOTAL REVENUES	<u>\$11,514,590</u>	<u>\$10,785,377</u>	<u>-6.33%</u>	<u>(\$729,213)</u>

EXPENDITURES BY DEPARTMENT

LEGISLATIVE

Salaries	\$16,200	\$42,000	159.26%	\$25,800
Employee Benefits	1,239	3,213	159.26%	1,974
Operating Expenses	<u>12,500</u>	<u>12,500</u>	<u>0.00%</u>	<u>0</u>
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	<u>55,000</u>	<u>145,000</u>	<u>163.64%</u>	<u>90,000</u>
TOTAL FINANCE & ADMINISTRATION	1,165,430	1,427,653	22.50%	262,224

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	FISCAL YEAR <u>2023-2024</u>	FISCAL YEAR <u>2024-2025</u>	PERCENT <u>CHANGED</u>	AMOUNT <u>CHANGED</u>
<u>COMPREHENSIVE PLANNING</u>				
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	<u>110,000</u>	<u>7,500</u>	<u>-93.18%</u>	<u>(102,500)</u>
TOTAL COMPREHENSIVE PLANNING	1,369,713	1,891,794	38.12%	522,080
<u>LAW ENFORCEMENT</u>				
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	<u>375,000</u>	<u>268,000</u>	<u>-28.53%</u>	<u>(107,000)</u>
TOTAL LAW ENFORCEMENT	3,599,635	3,765,002	4.59%	165,367
<u>PUBLIC WORKS</u>				
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	<u>3,378,250</u>	<u>1,414,000</u>	<u>-58.14%</u>	<u>(1,964,250)</u>
TOTAL PUBLIC WORKS	4,379,436	2,553,215	-41.70%	(1,826,221)
<u>GENERAL GOVERNMENT</u>				
Insurance	332,115	440,000	32.48%	107,885
Town Debt Service	0	0	0.00%	0
Contingency	<u>638,322</u>	<u>650,000</u>	<u>1.83%</u>	<u>11,678</u>
TOTAL GENERAL GOVERNMENT	<u>970,437</u>	<u>1,090,000</u>	<u>12.32%</u>	<u>119,563</u>
TOTAL EXPENDITURES	<u>\$11,514,590</u>	<u>\$10,785,377</u>	<u>-6.33%</u>	<u>(\$729,213)</u>