



Town of Juno Beach

FY 2025-2026 Final Budget Hearing



1st Issue to Discuss % increase above rolled back Rate

General Fund

Town of Juno Beach has a rolled back rate of 1.7219.

The proposed FY 2025-2026 millage rate of 1.8195 is a 5.67% increase above the rolled back rate.

This millage will generate \$4,596,375 in budgeted Ad Valorem revenue.

2025-2026 Revenues

| | | | | | | | |
|--|--|--|--|---------------------|---------------------|----------------|--------------------|
| GENERAL FUND | | | | | | | |
| | | | | FISCAL YEAR | FISCAL YEAR | PERCENT | AMOUNT |
| <u>REVENUES</u> | | | | <u>2024-2025</u> | <u>2025-2026</u> | <u>CHANGED</u> | <u>CHANGED</u> |
| Ad Valorem Taxes | | | | \$4,231,420 | \$4,596,375 | 8.62% | \$364,955 |
| Local Option, Use & Fuel Taxes | | | | 57,283 | 58,000 | 1.25% | 717 |
| One-Cent Discretionary Surtax | | | | 305,851 | 125,000 | -59.13% | (180,851) |
| Utility Services Taxes | | | | 953,364 | 1,019,000 | 6.88% | 65,636 |
| Local Business Tax | | | | 70,000 | 50,000 | -28.57% | (20,000) |
| Building Permits | | | | 1,100,000 | 1,000,000 | -9.09% | (100,000) |
| Franchise Fees | | | | 100,000 | 100,000 | 0.00% | 0 |
| Permits, Fees & Special Assessments | | | | 159,950 | 194,000 | 21.29% | 34,050 |
| Grants | | | | 577,500 | 337,499 | -41.56% | (240,001) |
| Intergovernmental Revenue | | | | 536,079 | 491,500 | -8.32% | (44,579) |
| Charges for Services | | | | 40,000 | 17,500 | -56.25% | (22,500) |
| Fines and Forfeitures | | | | 25,500 | 16,000 | -37.25% | (9,500) |
| Investment Earnings | | | | 250,000 | 500,000 | 100.00% | 250,000 |
| Miscellaneous | | | | 86,000 | 120,500 | 40.12% | 34,500 |
| From Impact Fees-Restricted | | | | 38,840 | 0 | -100.00% | (38,840) |
| From Forfeiture Fund-Restricted | | | | 10,000 | 0 | -100.00% | (10,000) |
| From Contributions-Restricted | | | | 111,581 | 100,000 | -10.38% | (11,581) |
| From One-Cent Surtax-Restricted | | | | 566,649 | 569,134 | 0.44% | 2,485 |
| <u>From Assigned/Unassigned Fund Balance</u> | | | | <u>1,565,360</u> | <u>1,350,94</u> | <u>-13.69%</u> | <u>(214,376)</u> |
| | | | | | | | |
| TOTAL REVENUES | | | | <u>\$10,785,377</u> | <u>\$10,645,492</u> | <u>-1.30%</u> | <u>(\$139,885)</u> |

2025-2026 Expenditure Budget

| EXPENDITURES BY DEPARTMENT | | FISCAL YEAR | FISCAL YEAR | PERCENT | AMOUNT |
|-------------------------------------|--|------------------|------------------|-----------------|----------------|
| | | <u>2024-2025</u> | <u>2025-2026</u> | <u>CHANGED</u> | <u>CHANGED</u> |
| <u>LEGISLATIVE</u> | | | | | |
| Salaries | | \$42,000 | \$43,269 | 3.02% | \$1,269 |
| Employee Benefits | | 3,213 | 3,310 | 3.02% | 97 |
| Operating Expenses | | <u>12,500</u> | <u>217,150</u> | <u>1637.20%</u> | <u>204,650</u> |
| TOTAL LEGISLATIVE | | 57,713 | 263,729 | 356.97% | 206,016 |
| <u>FINANCE & ADMINISTRATION</u> | | | | | |
| Salaries | | 727,000 | 960,438 | 32.11% | 233,438 |
| Employee Benefits | | 234,753 | 285,895 | 21.79% | 51,142 |
| Professional Fees | | 130,000 | 366,750 | 182.12% | 236,750 |
| Operating Expenses | | 190,900 | 266,400 | 39.55% | 75,500 |
| Capital Outlay | | <u>145,000</u> | <u>610,000</u> | <u>320.69%</u> | <u>465,000</u> |
| TOTAL FINANCE & ADMINISTRATION | | 1,427,653 | 2,489,483 | 74.38% | 1,061,830 |
| <u>COMPREHENSIVE PLANNING</u> | | | | | |
| Salaries | | \$568,300 | \$526,960 | -7.27% | (\$41,340) |
| Employee Benefits | | 190,294 | 192,236 | 1.02% | 1,942 |
| Professional Fees | | 1,054,000 | 929,000 | -11.86% | (125,000) |
| Operating Expenses | | 71,700 | 76,200 | 6.28% | 4,500 |
| Capital Outlay | | <u>7,500</u> | <u>98,500</u> | <u>1213.33%</u> | <u>91,000</u> |
| TOTAL COMPREHENSIVE PLANNING | | 1,891,794 | 1,822,896 | -3.64% | (68,898) |

2025-2026 Expenditure Budget

| EXPENDITURES BY DEPARTMENT | | | | | |
|----------------------------|--|---------------------|---------------------|-----------------|--------------------|
| | | FISCAL YEAR | FISCAL YEAR | PERCENT | AMOUNT |
| <u>LAW ENFORCEMENT</u> | | <u>2024-2025</u> | <u>2025-2026</u> | <u>CHANGED</u> | <u>CHANGED</u> |
| Salaries | | 1,989,200 | 2,144,204 | 7.79% | 155,004 |
| Employee Benefits | | 1,035,402 | 1,157,641 | 11.81% | 122,239 |
| Professional Fees | | 53,700 | 7,150 | -86.69% | (46,550) |
| Operating Expenses | | 418,700 | 425,170 | 1.55% | 6,470 |
| Capital Outlay | | <u>268,000</u> | <u>196,634</u> | <u>-26.63%</u> | <u>(71,366)</u> |
| TOTAL LAW ENFORCEMENT | | 3,765,002 | 3,930,799 | 4.40% | 165,797 |
| <u>PUBLIC WORKS</u> | | | | | |
| Salaries | | \$368,250 | \$384,476 | 4.41% | \$16,226 |
| Employee Benefits | | 146,155 | 165,441 | 13.20% | 19,286 |
| Professional Fees | | 20,000 | 10,000 | -50.00% | (10,000) |
| Operating Expenses | | 604,810 | 705,854 | 16.71% | 101,044 |
| Capital Outlay | | <u>1,414,000</u> | <u>305,814</u> | <u>-78.37%</u> | <u>(1,108,186)</u> |
| TOTAL PUBLIC WORKS | | 2,553,215 | 1,571,585 | -38.45% | (981,630) |
| <u>GENERAL GOVERNMENT</u> | | | | | |
| Insurance | | 440,000 | 567,000 | 28.86% | 127,000 |
| Town Debt Service | | 0 | 0 | 0.00% | 0 |
| Contingency | | <u>650,000</u> | <u>0</u> | <u>-100.00%</u> | <u>(650,000)</u> |
| TOTAL GENERAL GOVERNMENT | | <u>1,090,000</u> | <u>567,000</u> | <u>-47.98%</u> | <u>(523,000)</u> |
| TOTAL EXPENDITURES | | <u>\$10,785,377</u> | <u>\$10,645,492</u> | <u>-1.30%</u> | <u>(\$139,885)</u> |



Public Comment

Open for Public Comment

Close Public Comment

Council Discussion

Commission

Action

Adopt
General
Fund
Millage
Rate

Resolution #2025-14 (Read Resolution
by Title)

Requesting a Motion to Adopt Resolution
#2025-14 for the FY 2025-2026
Millage Rate of 1.8195 mills.

Commission
Action
Adopt
General
Fund
Annual
Budget

Resolution #2025-15 (Read Resolution
by Title)

Town of Juno Beach proposes to adopt
Final 2025-2026 General Fund Budget
in the amount of \$10,645,492.

Requesting a Motion to Adopt Resolution
#2025-15.