

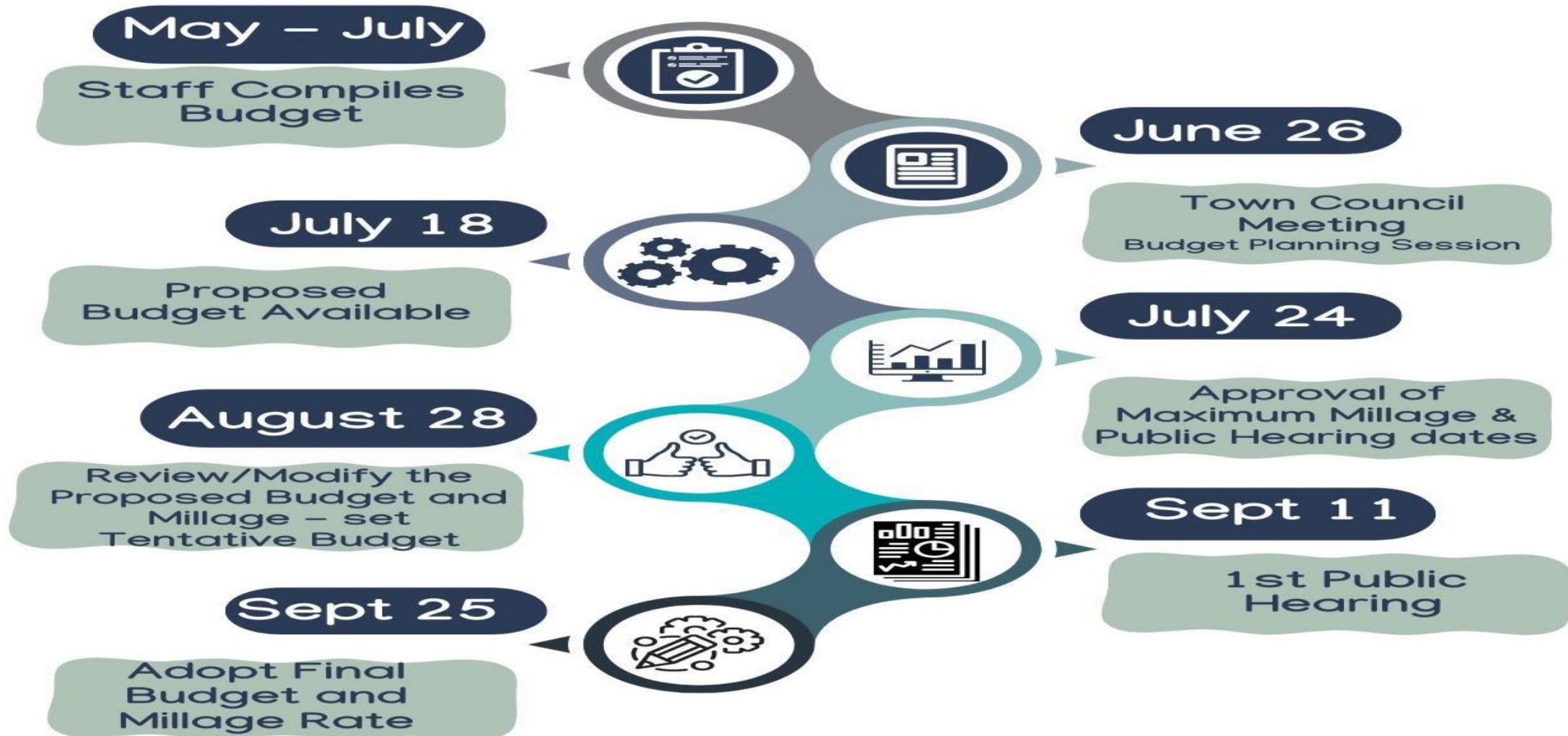
2024-2025 PROPOSED ANNUAL BUDGET



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

Town Manager David Dyess

BUDGET CALENDAR



The public hearing dates above must be coordinated with Palm Beach County and the School Board so as not to conflict with their public hearing meetings. As the budget process and reporting requirements are met, the Town Council and Staff will adjust the dates, if necessary.

(The scheduled public hearing dates for Palm Beach County Board of County Commissioners are September 10 and 17 and for the Palm Beach County School Board, September 4.)



Town of Juno Beach Proposed Budget Calendar

July 24, 2024

Town Council Meeting – Required to approve the following:

- 1) Maximum Millage Rate
- 2) First Public Hearing Date

(Items 1 & 2 will be included in the TRIM (Truth in Millage) notice mailed to all property owners.)

August 28, 2024

Town Council Meeting – Review/Modify the Proposed Millage Rate and Budget to establish the Tentative Rate/Budget

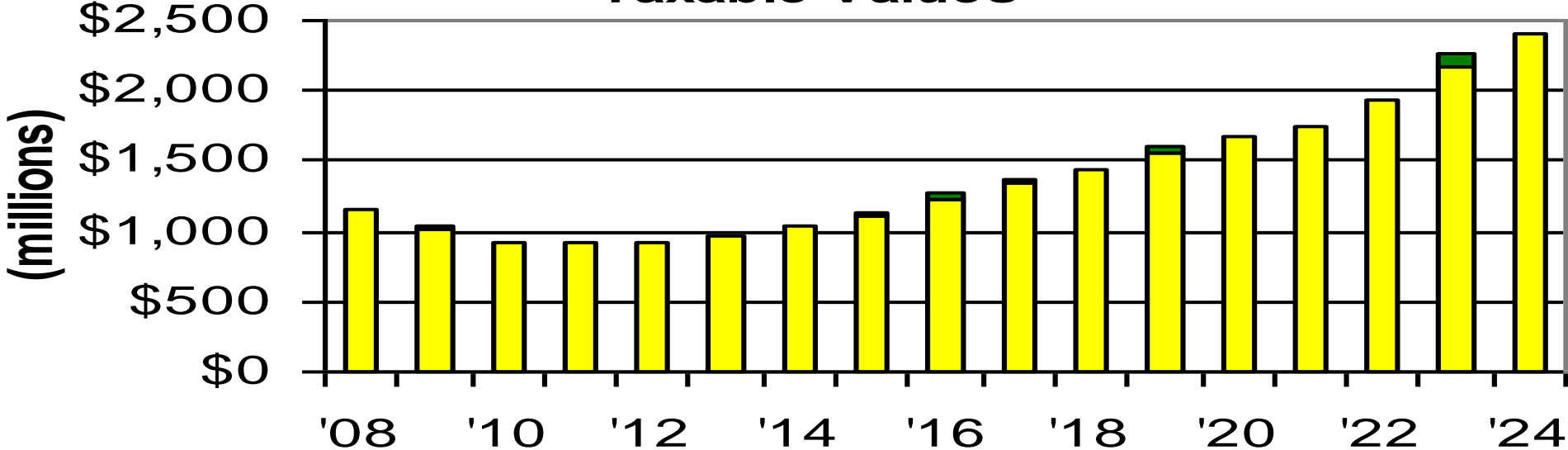
September 11, 2024
1st Public Hearing

Town Council Meeting – Adopt Tentative Millage Rate and Budget

September 25, 2024
2nd Public Hearing

Town Council Meeting – Adopt Final Millage Rate and Budget

Historical Non-Exempt Taxable Values



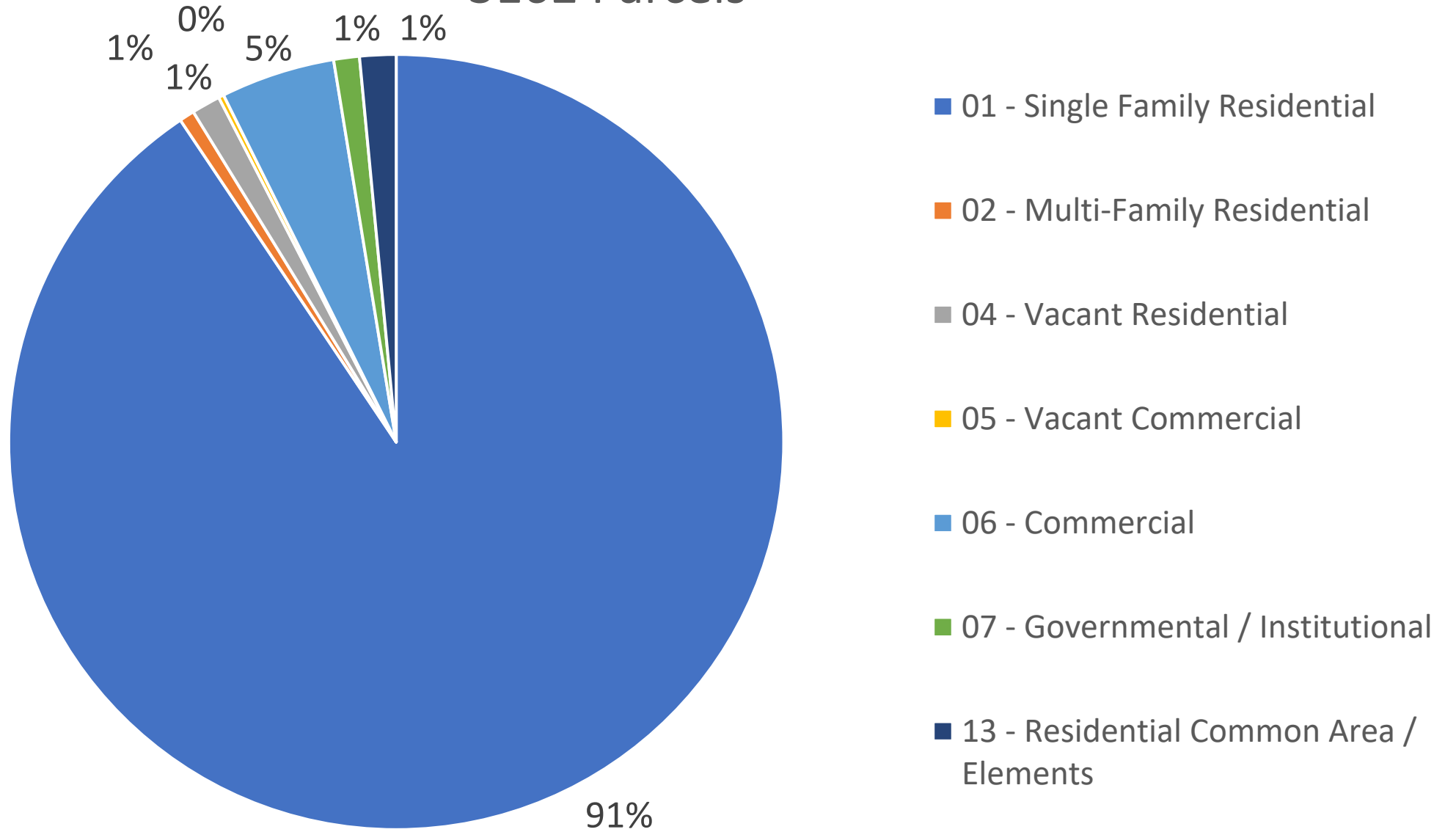
2024 Taxable Value \$2,414,545,048

2023 Taxable Value \$ 2,268,172,958

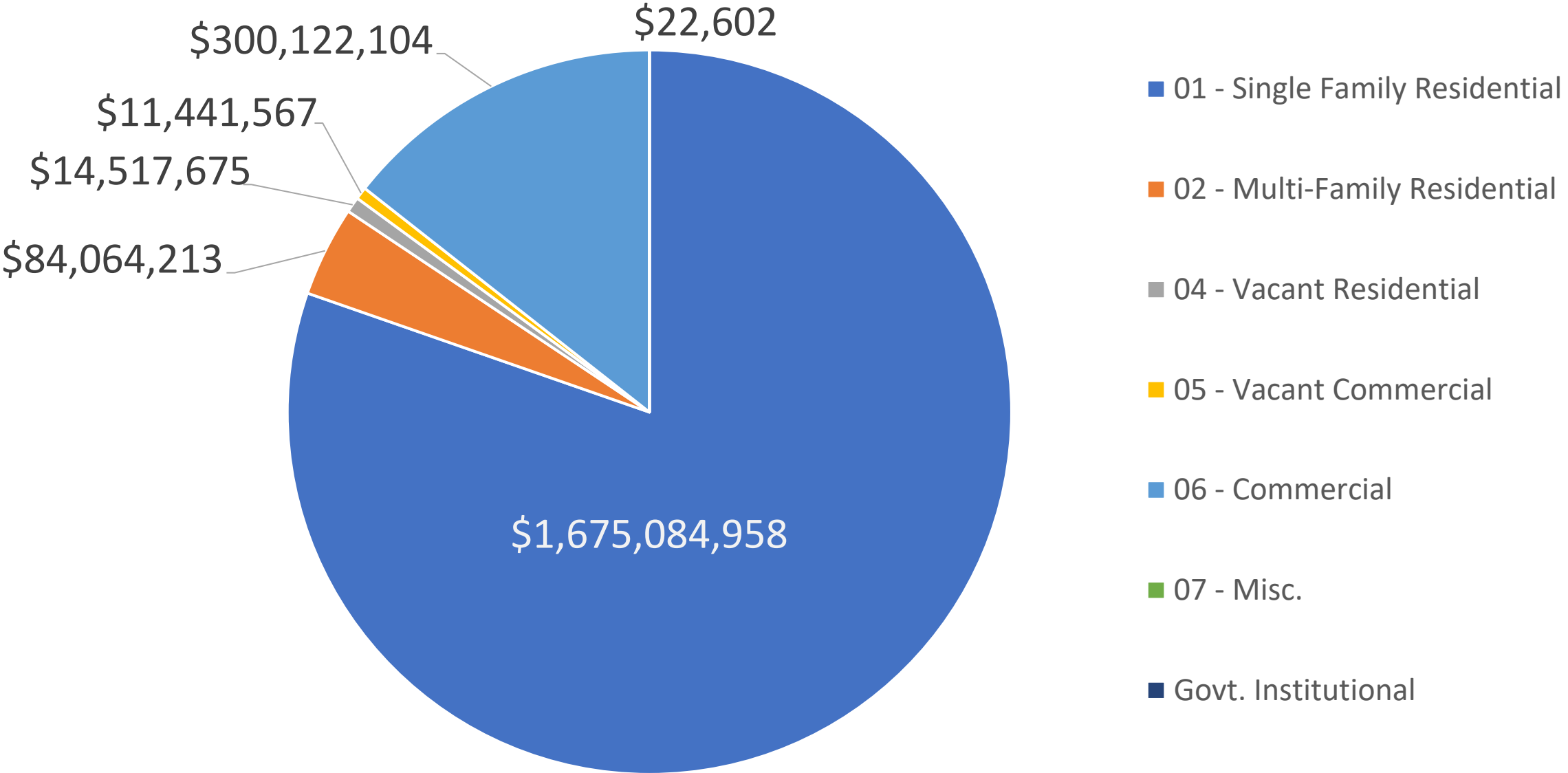
\$1,475,437 Net New Construction

6.5% Increase in Taxable Value

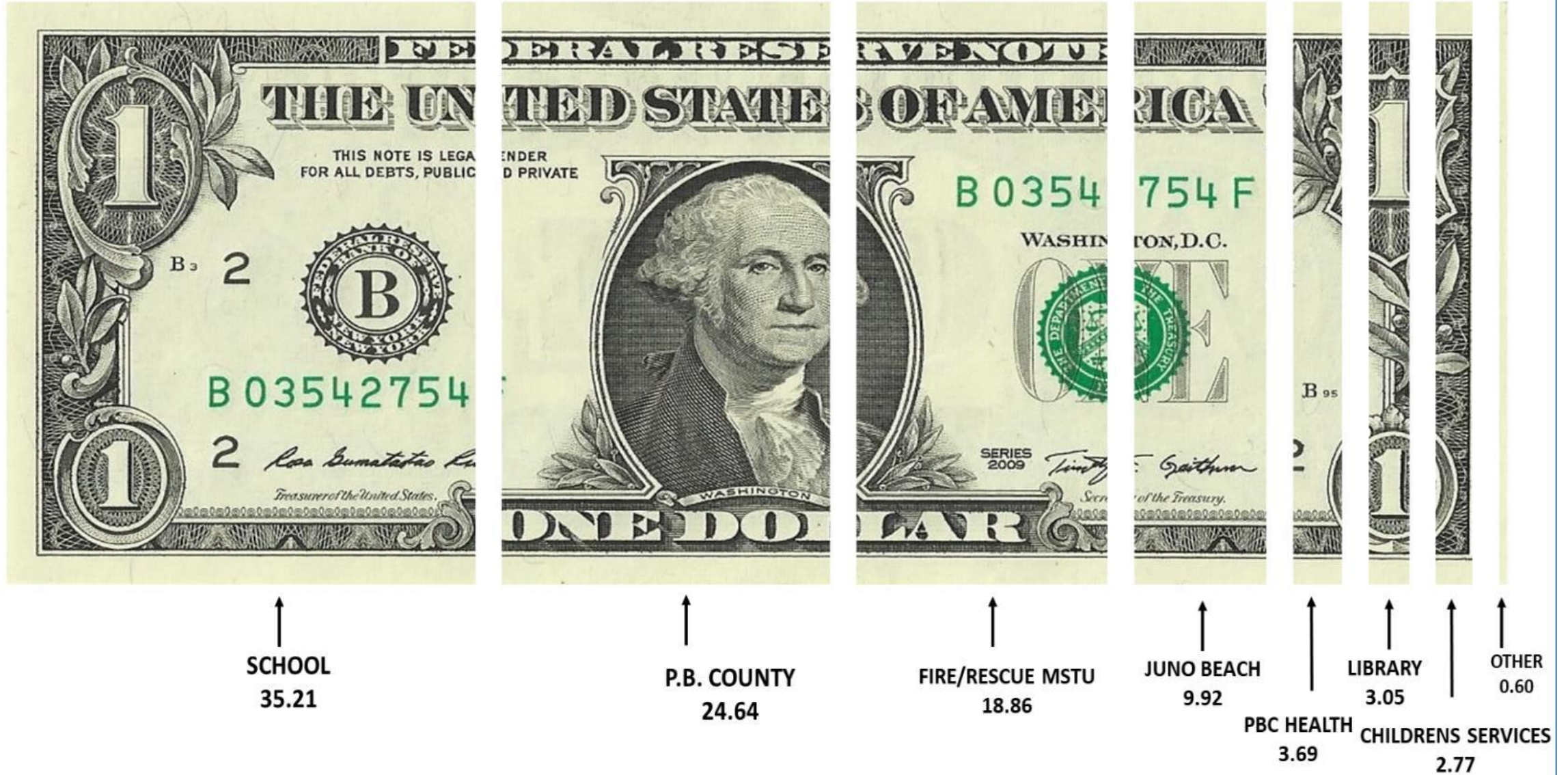
3162 Parcels

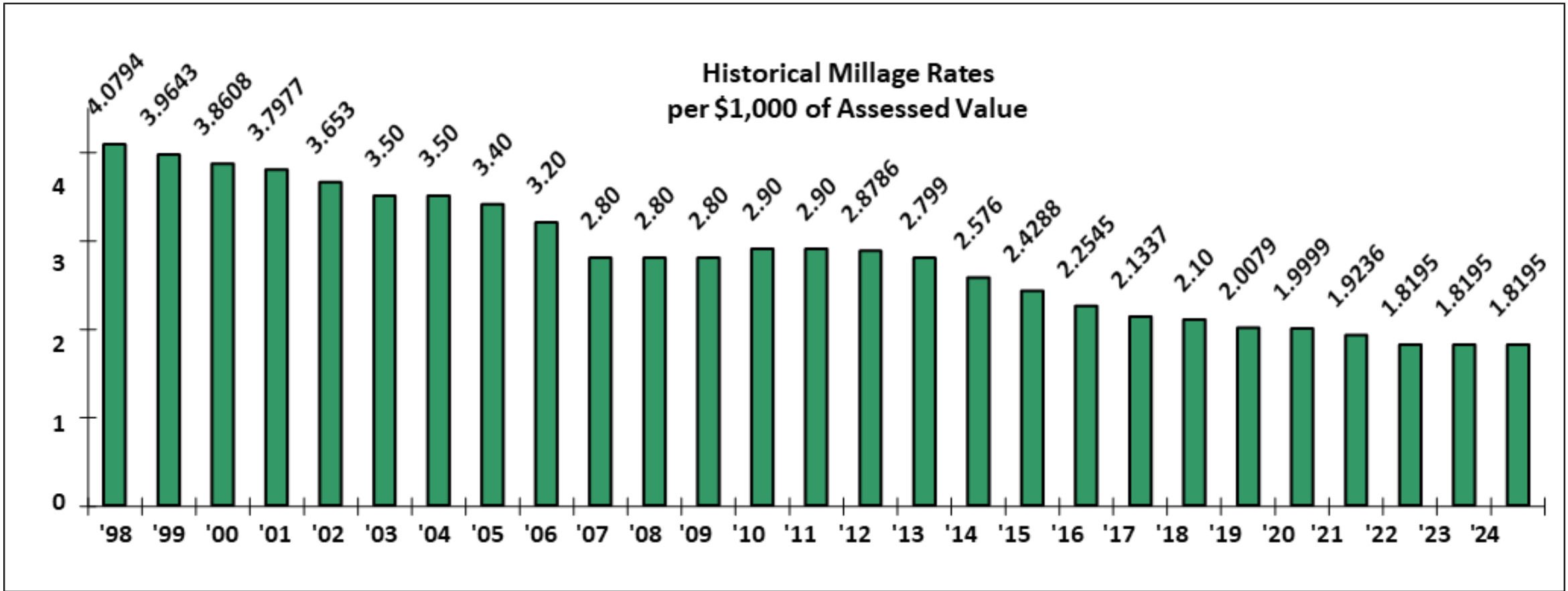


2024 Preliminary Taxable Parcel Values



Allocation by Percent of Where Your Tax Dollar Goes





Proposed 2024 Ad Valorem Millage Rate is 1.8195
Adopted 2023 Ad Valorem Millage Rate was 1.8195
0 % Change in Millage Rate



Homestead Property

- Number of Homesteaded Parcels – 1231
- Average Taxable Value of Homesteaded Property - \$567,000
- 822 (67%) of the 1231 Homestead Property owners will see a small tax increase for Juno Beach of less than \$27.00 for the 2024/2025 Fiscal Year.



2023-2024 Adopted Budget \$11,514,590

2024-2025 Proposed Budget \$10,949,877

Budget Decrease of \$564,713 or 4.9%

2024-2025 Projected 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	\$4,222,534	6.45%	\$255,671
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	377,500	37.52%	\$103,000
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	200,000	33.33%	\$50,000
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	96,581	430.66%	\$78,381
From One-Cent Surtax-Restricted	705,399	936,649	32.78%	\$231,250
From Assigned /Unassigned Fund Balance	2,942,500	1,633,746	-44.48%	(\$1,308,754)
TOTAL REVENUES	<u>\$11,514,590</u>	<u>\$10,949,877</u>	-4.90%	<u>(\$564,713)</u>

2024-2025 Proposed Expenditure Budget

	FISCAL YEAR	FISCAL YEAR	PERCENT	AMOUNT
	<u>2023-2024</u>	<u>2024-2025</u>	<u>CHANGED</u>	<u>CHANGED</u>
TOTAL LEGISLATIVE	\$ 29,939	\$ 57,713	92.77%	27,774
TOTAL FINANCE & ADMINISTRATION	\$ 1,165,430	\$ 1,343,300	15.26%	177,870
TOTAL COMPREHENSIVE PLANNING	\$ 1,369,713	\$ 1,841,794	34.47%	472,080
TOTAL LAW ENFORCEMENT	\$ 3,599,635	\$ 3,720,914	3.37%	121,279
TOTAL PUBLIC WORKS	\$ 4,379,436	\$ 2,946,156	-32.73%	(1,433,280)
TOTAL GENERAL GOVERNMENT	\$ 970,437	\$ 1,040,000	7.17%	69,563
TOTAL EXPENDITURES	\$ 11,514,590	\$ 10,949,877	-4.90%	(564,713)

2024-2025 Proposed Expenditure Budget

	FISCAL YEAR <u>2023-2024</u>	FISCAL YEAR <u>2024-2025</u>	PERCENT <u>CHANGED</u>	AMOUNT <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	706,300	4.75%	31,998
Employee Benefits	187,478	231,100	23.27%	43,622
Professional Fees	87,000	130,000	49.43%	43,000
Operating Expenses	161,650	190,900	18.09%	29,250
Capital Outlay	55,000	85,000	54.55%	30,000
TOTAL FINANCE & ADMINISTRATION	\$ 1,165,430	\$ 1,343,300	15.26%	177,870
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	1,004,000	111.15%	528,500
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	\$ 1,841,794	34.47%	472,080
LAW ENFORCEMENT				
Salaries	1,853,310	1,969,200	6.25%	115,890
Employee Benefits	940,979	1,027,314	9.18%	86,335
Professional Fees	37,700	53,700	42.44%	16,000
Operating Expenses	392,646	417,700	6.38%	25,054
Capital Outlay	375,000	253,000	-32.53%	(122,000)
TOTAL LAW ENFORCEMENT	\$ 3,599,635	\$ 3,720,914	3.37%	121,279
PUBLIC WORKS				
Salaries	344,949	362,250	5.02%	17,301
Employee Benefits	126,543	145,096	14.66%	18,553
Professional Fees	5,000	20,000	300.00%	15,000
Operating Expenses	524,694	654,810	24.80%	130,116
Capital Outlay	3,378,250	1,764,000	-47.78%	(1,614,250)
TOTAL PUBLIC WORKS	\$ 4,379,436	\$ 2,946,156	-32.73%	(1,433,280)
GENERAL GOVERNMENT				
Insurance	332,115	390,000	17.43%	57,885
Contingency	638,322	650,000	1.83%	11,678
TOTAL GENERAL GOVERNMENT	970,437	1,040,000	7.17%	69,563
TOTAL EXPENDITURES	\$ 11,514,590	\$ 10,949,877	-4.90%	(564,713)

2024-2025 Proposed Expenditure Budget By Type

<u>EXPENDITURES BY TYPE</u>	<u>FISCAL YEAR 2023-2024</u>	<u>FISCAL YEAR 2024-2025</u>	<u>PERCENT CHANGED</u>	<u>AMOUNT CHANGED</u>
SALARIES	3,443,741	3,648,050	6%	\$ 204,309
EMPLOYEE BENEFITS	1,417,916	1,597,017	13%	\$ 179,101
PROFESSIONAL FEES	605,200	1,207,700	100%	\$ 602,500
OPERATING EXPENSES	1,491,161	1,737,610	17%	\$ 246,449
CAPITAL OUTLAY	3,918,250	2,109,500	-46%	\$ (1,808,750)
CONTINGENCY	638,322	650,000	2%	\$ 11,678
TOTAL EXPENDITURES	11,514,590	10,949,877	-4.9%	(564,713)

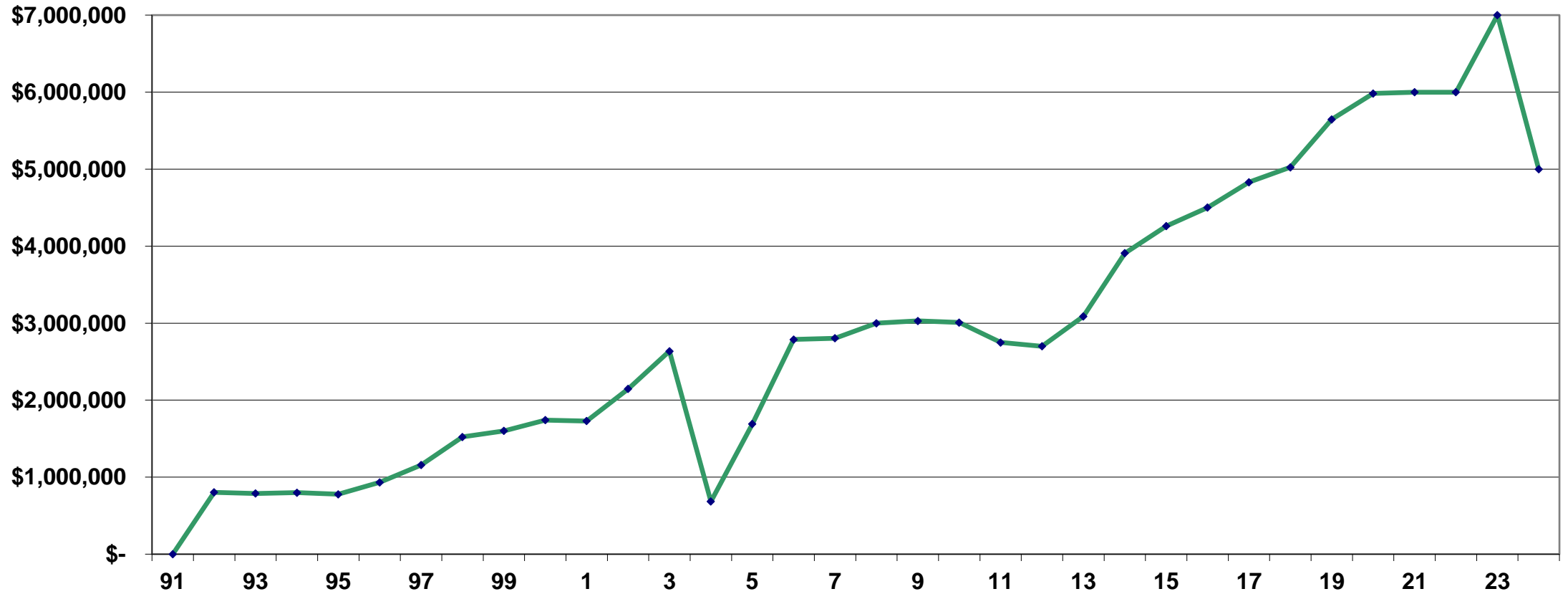
2025 Proposed Capital Projects

Buildings and Improvements	
Town Center-Restoration & Maintenance - Fascia Replacement - A/C	80,000
Town Center-Building and Police Department Area Remodel (Funding from Restricted Reserves)	250,000
Total Buildings and Improvements	330,000
Stormwater System	
Stormwater Drainage Project - (JB0)	100,000
Total Stormwater System	100,000
Parks & Amenities	
Pelican Lake Gazebo	15,000
Dune Walkover New Roofs	24,000
Hardscape, Landscape, Irrigation, Sidewalks, Etc.	50,000
Total Parks & Landscaping	89,000
Vehicles, Heavy Equipment, Off-Road and Paving	
Police Vehicles (One Cent Surtax)	140,000
Heavy Equipment - Public Works	30,000
Road Improvements-Overlay, Resurfacing (One Cent Surtax)	500,000
Total Vehicles, Heavy Equipment, Off-Road and Paving	670,000
Computers and Electronics	
Electronics-Desktops, Laptops, Printers, Audio, Video, etc. (% from Impact Fees)	27,500
Network-Servers, Storage, Switches, Software, etc. (% from Impact Impact Fees)	90,000
Police - Tasers \$78 and Misc. Equipment \$10	88,000
Total Computers, Electronics and Equipment	205,500
Total Proposed/Projected Capital Expenditures	1,394,500

CAPITAL IMPROVEMENT PLAN						
Fiscal Year 2025 - Fiscal Year 2029						
7/1/2024						
(Categorized by Funding Source)						
	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	5-YEAR TOTAL
FUNDED BY: ONE-CENT SURTAX REVENUE						
Kagan Park-Playground, Improvements	225,000					225,000
Pelican Lake/Community Area	200,000					200,000
Police Vehicle Marked (2) - Administration (1) - w/ Equipment	140,000	140,000				280,000
Atlantic Blvd./Ocean Ridge Pedestrian Path-Sidewalk / Improve	90,000					90,000
Pelican Lake - South Littoral Shelf (Construction)	50,000					50,000
Donald Ross Dune Walkover (FRDAP Grant \$112.5k 75%-25%)	37,500					37,500
Road Improvements-Overlay, Resurfacing	500,000	500,000				1,000,000
ONE-CENT SURTAX PROJECTS & EQUIPMENT TOTAL	1,242,500	640,000	0	0	0	1,882,500
FUNDED BY: GENERAL FUND, IMPACT FEES, GRANTS AND OTHER SOURCES						
Buildings and Improvements						
Town Center-Restoration & Maintenance	80,000	10,000	30,000	10,000	10,000	140,000
Town Center-Building Department Area Remodel	0	10,000	30,000	10,000	10,000	60,000
Town Center-Building and PD Area Improvements (Restricted Funds)	250,000	1,500,000				1,750,000
Generator Replacement				250,000		250,000
Total Buildings and Improvements	330,000	1,520,000	60,000	270,000	20,000	2,200,000
Streets and Lighting						
Road Improvements-Overlay, Resurfacing	0	0		40,000	40,000	80,000
Total Streets and Lighting	0	0	0	40,000	40,000	80,000
Stormwater System						
Stormwater/Drainage Projects (JBO)	100,000		40,000		40,000	180,000
Pelican Lake Amenities-Fountains, Aerators		5,000		5,000		10,000
Total Stormwater System	100,000	5,000	40,000	5,000	40,000	190,000
Parks & Amenities						
Donald Ross Dune Walkover and Drainage (FRDAP Grant \$112.5k)	112,500					112,500
Pelican Lake Gazebo	15,000					15,000
Dune Walkover Repairs/Improvements and Shelter Maint.	24,000	5,000	5,000	5,000	5,000	44,000
Kagan Park-Playground, Improvements	0					0
Hardscape, Landscape, Irrigation, Sidewalks, Lights, Etc.	50,000	60,000	60,000	60,000	60,000	290,000
Total Parks & Landscaping	201,500	65,000	65,000	65,000	65,000	461,500
Vehicles, Heavy Equipment, Off-Road						
P&Z Vehicles					37,000	37,000
Police Vehicles, including emergency light setup			145,000	145,000	150,000	440,000
Police ATV, Bikes, Off-Road		15,000				15,000
Public Works Vehicles		30,000		35,000		65,000
Heavy Equipment, Mowers, Tractors, Repairs, 50H-Pump	30,000	30,000	35,000	38,500	40,000	173,500
Total Vehicles, Heavy Equipment, Off-Road	30,000	75,000	180,000	218,500	227,000	730,500
Computers, Electronics and Misc. Equipment						
Electronics-Desktops, Laptops, Printers, Audio, Video, etc.	27,500	20,000	20,000	20,000	20,000	107,500
Network-Servers, Storage, Switches, Software, etc.	90,000	10,000	10,000	10,000	50,000	170,000
Police - Tasers and Misc. Equipment	78,000	25,000	25,000	25,000	25,000	178,000
Police - Radios, Radars, Cameras, etc.	10,000	20,000	20,000	20,000	150,000	220,000
Total Equipment	205,500	75,000	75,000	75,000	245,000	675,500
GENERAL FUND, IMPACT FEES, GRANTS, OTHER SOURCES	867,000	1,740,000	420,000	673,500	637,000	4,337,500
Total Proposed/Projected Annual Expenditures for One-Cent Surtax, General Fund, Impact Fees, Grants,	2,109,500	2,380,000	420,000	673,500	637,000	6,220,000
2024 Rollover						

UNASSIGNED RESERVE FUNDS

(The decrease in 2024 was due to the funding of the Universe Drainage Project.)



Council Questions or Comments

Staff Request:

- Motion to set the General Fund Budget proposed ad valorem millage tax rate for Fiscal Year 2024-2025 at 1.8195 mills and to set the date for the 1st Public Hearing for Wednesday, September 11, 2024, at 5:30pm.