



Meeting Name: Town Council Meeting

Meeting Date: July 23, 2025

Prepared By: E. Alves, CPA, Finance/HR Director

Item Title: FY 2025-2026 Proposed Ad Valorem Millage Tax Rate and Public Hearing Date

DISCUSSION:

The Town is required to follow the State of Florida Truth in Millage (TRIM) process. TRIM sets guidelines on how taxpayers and the public are informed about the legislative process by which local taxing authorities determine ad valorem (property) taxes. Pursuant to TRIM, the main purpose of the Wednesday, July 23, 2025 Town Council meeting budget agenda item, is to set a proposed ad valorem millage rate and to set the date for the first public hearing for the 2025-2026 Annual Budget. The proposed millage rate must reflect the maximum rate that can be levied during the next fiscal year. The proposed millage rate and public hearing date will be advertised on the Preliminary Tax Notice that is mailed to all Juno Beach property owners.

Attached is the 2025-2026 Proposed Annual Budget. This proposed budget is the first draft for the fiscal year and includes items that staff has compiled to date. Staff is recommending a proposed (maximum) millage rate to be set at 1.8195 mills. This is the same millage rate that is currently imposed and represents an 5.67% tax increase. The rolled back rate is 1.7219.

Included in the budget is a proposed list of Capital Items and projects funded from general fund revenues, grants, reserves and restricted funds, and the One-Cent Surtax. Any additional requests from the Council or staff should be submitted to the Town Manager.

1. Staff is proposing to review and discuss the 2025-2026 Proposed Annual Budget and outstanding items in detail at the Tuesday, August 26, 2025 Town Council meeting. Staff will anticipate obtaining consensus from the Town Council concerning all outstanding items to assist with the preparation of the Tentative Millage Rate and Budget.
2. Staff is recommending our first public hearing to be held on Monday, September 8 at 5:30pm. At this meeting staff will present the 2025-2026 Tentative Millage Rate and Annual Budget and incorporate the Town Council's recommendations from the previous meetings as well as any additional outstanding revenue and expenditure items.
3. The final public hearing meeting is currently scheduled for Wednesday, September 24 at 5:30pm. Staff will be prepared to review and discuss the Final Annual Budget and Millage Rate at this meeting.

RECOMMENDATION:

Staff is recommending setting the General Fund Budget proposed ad valorem millage tax rate for fiscal year 2025-2026 at 1.8195 mills and the date for the first budget public hearing is recommended for Monday, September 8, 2025 at 5:30pm.

Request a Motion to approve the proposed Millage Rate of 1.8195 and set the 1st Public Hearing Date for September 8, 2025 at 5:30pm.

Staff is recommending approval of the fiscal year 2025-2026 contributions list.

Request a Motion to approve the proposed contributions list for fiscal year 2025-2026.

Staff is recommending approval of the fiscal year 2025-2026 salary ranges

Request a Motion to approve the proposed salary ranges for fiscal year 2025-2026.