

FY 2025-2026 Budget Kickoff



New Team, New Budget Process

- With a new Town Manager and new Finance/HR Director, the budget process will be a bit different this year.
- **Increased Town Council Involvement** – We are scheduling individual meetings after this meeting with the Town Manager, Finance/HR Director and each Town Council member to make sure each elected official's views are included in the first budget draft which will be presented in July.
- **Increased Department Involvement** – We are having additional meetings with each Department Director, to make sure the budget includes what each team needs to accomplish their goals.
- **Presentation Changes** – Some of the budget documents may look a bit different than prior years. We are adding in more charts and more color to make it easier to read.
- **Future Goal** – In a few years, we would like to apply for an obtain the GFOA Budget Award.

Ad Valorem Budget Calendar – What Has Happened So Far

- May 1st, 2025 - Official Start of “Budget Season”
- May 2025 - Department Directors compile department budgets with assistance from Finance/HR Team
- May 30th, 2025 - Property Appraiser provides preliminary Tax Roll (estimate of total assessed values)
- June 2nd - 6th, 2025 - Individual Department draft Budget meetings with Finance/Town Manager – Operating, Capital and any Position Changes
- June 23rd – 27th, 2025 - Individual Department Tentative Budget meetings with Finance/Town Manager – Operating and Capital
- June 25th, 2025 - **Town Council Budget Kickoff Presentation**

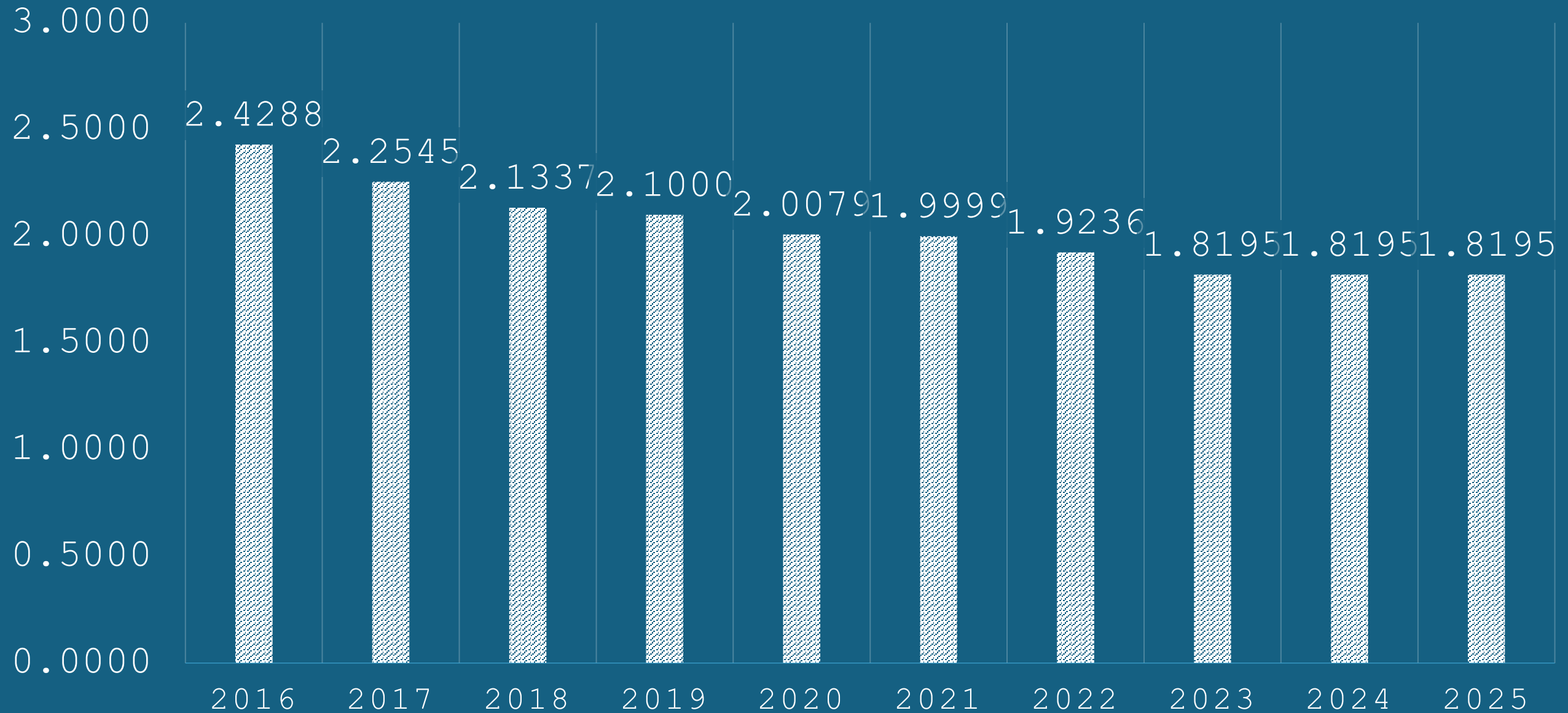
Ad Valorem Budget Calendar – Next Steps

- **June 26th – July 3rd - Town Council individual meetings with Town Manager and Finance/HR Director to go over their vision for the FY 2026 Budget**
- **July 1, 2025 - Property Appraiser provides certification of taxable values**
- **July 8, 2025 - Senior Staff Meeting review of Capital Improvement Plan**
- **July 16, 2025 - Tentative Budget - First draft is available**
- **July 16th – July 22nd, 2025 - Town Manager & Finance/HR Director individually meet with Town Council members to go over the Tentative Budget**
- **July 23, 2025 - Town Council Meeting, setting of proposed millage rate and confirm public hearing dates**

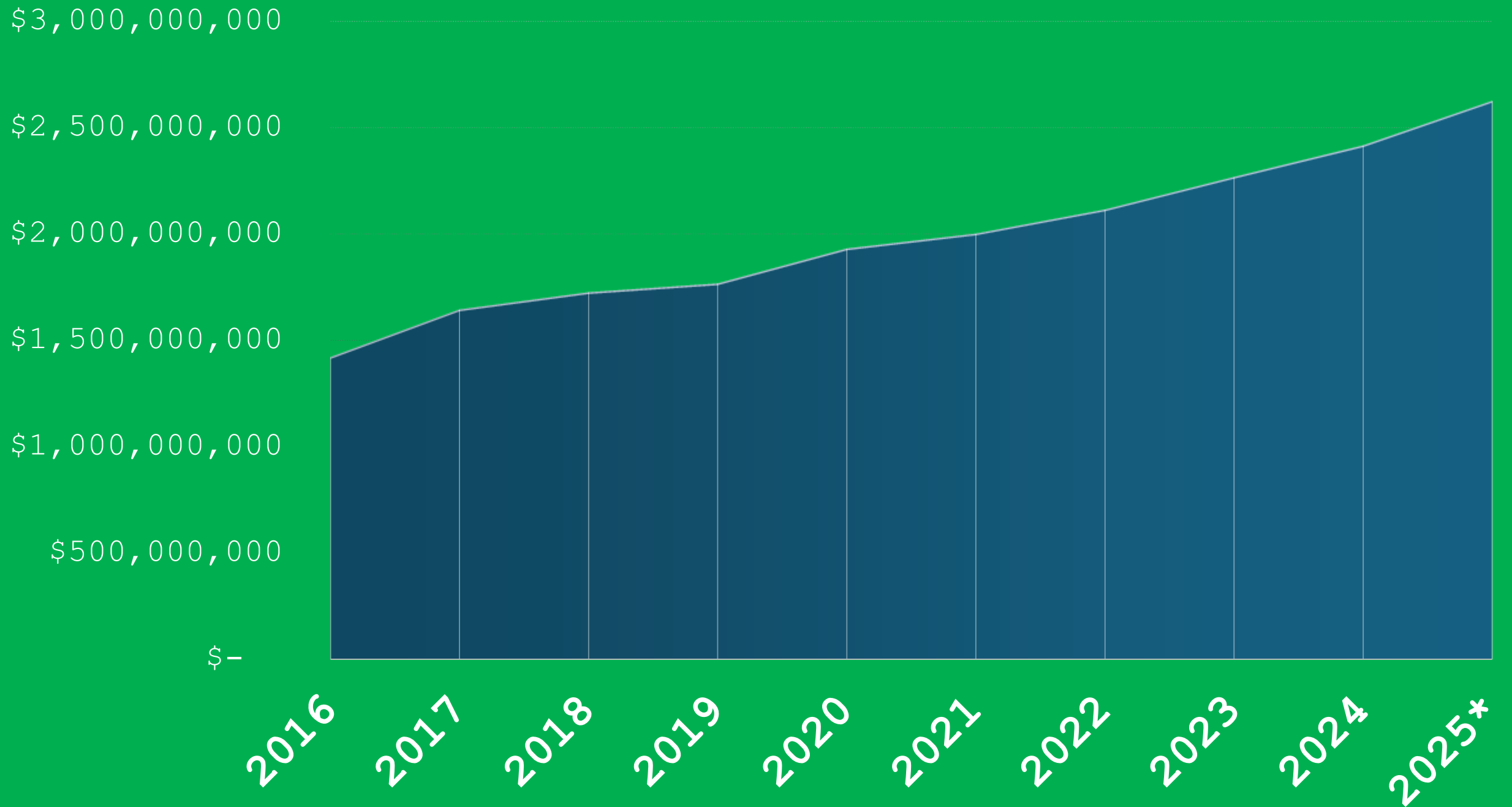
Ad Valorem Budget Calendar – Future Steps

- July 24, 2025 - Finance provides proposed ad valorem rates to Property Appraiser
 - August 27, 2025 - **Town Council Meeting , review and modify Proposed Budget**
 - September 10, 2025* - **Town Council Meeting, First reading of adopting Tentative Budget, FY 24 Budget amendment, if required, Re-compute Proposed Millage, if amended**
 - September 24, 2025* - **Town Council Meeting, Second reading of adopting Tentative Budget**
 - September 25, 2025 - Finance to provide final millage rate to Property Appraiser, Tax Collector and Dept of Revenue, and budget and approval of budget resolution, Certification of “TRIM” compliance submitted to Property Appraiser
 - October 1, 2025 - Start new budget year, Adopted budget posted on website and distributed to departments
- * Dates are tentative due to County and School Board public hearings

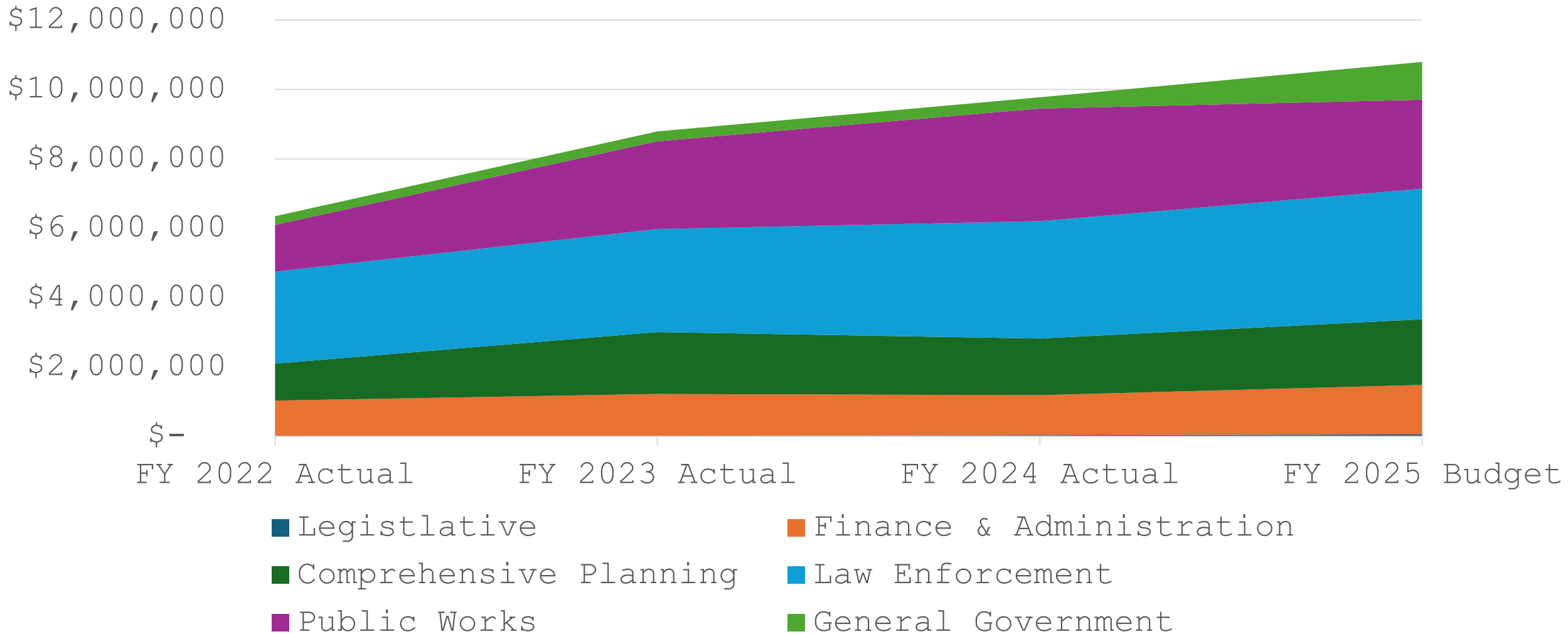
JUNO BEACH 10 YEAR MILLAGE RATE HISTORY



Total Assessed Value



Expenditure History by Department (including capital outlay)



Revenue Trends

- Juno Beach Taxable Property Values are estimated to be up approximately 8.67%. Final estimate will be received from the Palm Beach County Property Appraiser by August 1st.
- Palm Beach County One Cent Surtax ending December 2025. The Town received approximately \$305,000 in FY 2025, will only receive about \$75,000 in FY 2026.
- Newly annexed Captain's Key is included in our FY 2026 tax roll, approximately \$100,000 in additional revenue.

Public Hearing Times – 5:15 instead of 5:00

- Per the Florida Department of Revenue, the two Budget Hearings later this fall can not start before 5:01pm. To comply with this rule, we will be starting the budget hearings at 5:15pm, NOT 5:00pm like the other Town Council meetings.

In Conclusion

- The first draft of the FY 2026 budget will be presented at the July Town Council meeting.
- I will be reaching out after this meeting to schedule the individual meetings with each council member.
- Any questions?