

**2025-2026
ANNUAL BUDGET**



**Mayor Peggy Wheeler
Vice-Mayor John Callaghan
Vice-Mayor Pro Tem Diana Davis
Councilmember DD Halpern
Councilmember Marianne Hosta**

Town Manager Robert Cole



Town of Juno Beach Annual Budget Table of Contents

<u>Description</u>	<u>Page Number</u>
LIST OF PRINCIPAL OFFICIALS	iii
BUDGET CALENDAR	iv
2025-2026 ANNUAL BUDGET	vi



LIST OF PRINCIPAL OFFICIALS COUNCIL - MANAGER FORM OF GOVERNMENT

TOWN COUNCIL

Peggy Wheeler.....Mayor
John Callaghan.....Vice Mayor
Diana Davis.....Vice Mayor Pro Tem
DD Halpern.....Councilmember
Marianne Hosta.....Councilmember

ADMINISTRATIVE STAFF

Robert Cole.....Town Manager
Brian J. Smith.....Police Chief
Emily Alves, CPA.....Finance/HR Director
Frank M. Davila.....Director of Planning and Zoning
Caitlin E. Copeland- Rodriguez.....Town Clerk
Andrea L. Dobbins.....Project/Risk Manager
Steven Hallock.....Public Works Director



- | | | |
|--|---|---|
| May 1 st , 2025 | - | Official Start of “Budget Season” |
| May 2025 | - | Department Directors compile department budgets with assistance from Finance |
| May 30 th , 2025 | - | Property Appraiser provides preliminary Tax Roll (estimate of total assessed values) |
| June 2 nd - 6 th , 2025 | - | Individual Department draft Budget meetings with Finance/Town Manager – Operating, Capital and any Position Changes |
| June 23 rd – 27 th | - | Individual Department Tentative Budget meetings With Finance/Town Manager – Operating and Capital |
| June 25 th , 2025 | - | Town Council Budget Kickoff Presentation |
| June 26 th – July 9 th | - | Meetings with Town Manager, Finance/HR Director and each Town Council member to go over individual FY26 budget priorities |
| July 1, 2025 | - | Property Appraiser provides certification of taxable values |
| July 8, 2025 | - | Senior Staff Meeting review of final Capital Improvement Plan |
| July 14, 2025 | - | Tentative Budget - First draft is available |
| July 14 th – July 22 nd , 2025 | - | Town Manager individually meets with Town Council members to go over the Tentative Budget |
| July 23, 2025 | - | Town Council Meeting
Setting of proposed millage rate and confirms dates for public hearings |
| July 24, 2025 | - | Finance provides proposed ad valorem rates to Property Appraiser |

- | | | |
|--------------------|---|---|
| August 27, 2025 | - | Town Council Meeting
Review and modify Proposed Budget |
| September 8, 2025 | - | Town Council Meeting
First reading of adopting Tentative Budget |
| | - | FY 25 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, signed by
Town Manager and submitted to Property Appraiser |
| October 1, 2025 | - | Start new budget year |
| | - | Adopted budget posted on website and distributed
to departments |

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 dates, as necessary.

TOWN OF JUNO BEACH ANNUAL BUDGET FOR FISCAL YEAR ENDING SEPTEMBER 30, 2026

GENERAL FUND

	FISCAL YEAR <u>2024-2025</u>	FISCAL YEAR <u>2025-2026</u>	PERCENT <u>CHANGED</u>	AMOUNT <u>CHANGED</u>
<u>REVENUES</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
From Assigned/Unassigned Fund Balance	<u>1,565,360</u>	<u>1,350,984</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>

EXPENDITURES BY DEPARTMENT

	FISCAL YEAR <u>2024-2025</u>	FISCAL YEAR <u>2025-2026</u>	PERCENT <u>CHANGED</u>	AMOUNT <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

**TOWN OF JUNO BEACH
ANNUAL BUDGET
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2026**

	FISCAL YEAR <u>2024-2025</u>	FISCAL YEAR <u>2025-2026</u>	PERCENT <u>CHANGED</u>	AMOUNT <u>CHANGED</u>
<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)
<u>LAW ENFORCEMENT</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>