

**2023-2024  
ANNUAL BUDGET**



**Mayor Alexander R. Cooke**  
**Vice-Mayor Peggy L. Wheeler**  
**Vice-Mayor Pro Tem Marianne Hosta**  
**Councilmember Elaine K. Cotronakis**  
**Councilmember DD Halpern**

**Town Manager David Dyess**



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**LIST OF PRINCIPAL OFFICIALS  
COUNCIL - MANAGER FORM OF GOVERNMENT**

**TOWN COUNCIL**

Alexander S. Cooke.....Mayor  
Peggy L. Wheeler.....Vice Mayor  
Marianne Hosta.....Vice Mayor Pro Tem  
Elaine K. Cotronakis.....Councilmember  
DD Halpern.....Councilmember

**ADMINISTRATIVE STAFF**

David Dyess.....Town Manager  
Brian J. Smith.....Police Chief  
Michael Ventura.....Finance Director  
Frank M. Davila.....Director of Planning and Zoning  
Caitlin E. Copeland- Rodriguez.....Town Clerk  
Andrea L. Dobbins.....Project Coordinator/Risk Manager  
Steve Hallock.....Public Works Director

**PROFESSIONAL ADVISORS**

Leonard G. Rubin, P.A. ....Attorney  
Robert Rennebaum, P.E.  
Simmons & White, Inc. ....Consulting Engineer  
Maulding and Jenkins .....Independent Auditors



## Town of Juno Beach Budget Calendar

May – July	Staff compiles budget data
May 22, 2023	Senior Staff Meeting – Departmental Discussion and Capital Improvement Plan Review
June 28, 2023	Town Council Meeting – Budget Planning Session
July 21, 2023	Tentative Budget Available
July 26, 2023	Town Council Meeting – Required to approve the following: 1) Maximum Millage Rate 2) First Public Hearing Date <i>(Items 1 &amp; 2 will be included in the TRIM (Truth in Millage) notice mailed to all property owners.)</i>
August 23, 2023	Town Council Meeting – Review/Modify the Tentative Millage Rate and Budget to establish the Tentative Rate/Budget
September 13, 2023 <b>1<sup>st</sup> Public Hearing</b>	Town Council Meeting – Adopt Tentative Millage Rate and Budget
September 27, 2023 <b>2<sup>nd</sup> Public Hearing</b>	Town Council Meeting – Adopt Final Millage Rate and Budget

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 7 and 26 and for the Palm Beach County School Board, September 6.)*

**TOWN OF JUNO BEACH  
ANNUAL BUDGET  
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2024**

**GENERAL FUND**

<b>REVENUES</b>	FISCAL YEAR <u>2022-2023</u>	FISCAL YEAR <u>2023-2024</u>	PERCENT <u>CHANGED</u>	AMOUNT <u>CHANGED</u>
Ad Valorem Taxes	\$3,401,989	\$3,966,863	16.60%	\$564,874
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	896,364	953,364	6.36%	57,000
Local Business Tax	70,000	70,000	0.00%	0
Building Permits	900,000	1,040,000	15.56%	140,000
Franchise Fees	97,500	100,000	2.56%	2,500
Permits, Fees & Special Assessments	156,450	159,950	2.24%	3,500
Grants	2,491,750	274,500	-88.98%	(2,217,250)
Intergovernmental Revenue	497,249	533,180	7.23%	35,931
Charges for Services	42,000	40,000	-4.76%	(2,000)
Fines and Forfeitures	25,500	25,500	0.00%	0
Investment Earnings	90,000	150,000	66.67%	60,000
Miscellaneous	577,000	97,000	-83.19%	(480,000)
From Impact Fees-Restricted	40,000	75,000	87.50%	35,000
From Forfeiture Fund-Restricted	10,000	0	0.00%	(10,000)
From Contributions-Restricted	18,200	18,200	0.00%	0
From One-Cent Surtax-Restricted	575,899	705,399	0.00%	129,500
<u>From Assigned Fund Balance</u>	<u>825,000</u>	<u>2,942,500</u>	<u>256.67%</u>	<u>2,117,500</u>
<b>TOTAL REVENUES</b>	<b><u>\$11,078,035</u></b>	<b><u>\$11,514,590</u></b>	<b><u>3.94%</u></b>	<b><u>\$436,555</u></b>

**EXPENDITURES BY DEPARTMENT**

**LEGISLATIVE**

Salaries	\$16,200	\$16,200	0.00%	\$0
Employee Benefits	1,239	1,239	0.00%	0
Operating Expenses	<u>12,500</u>	<u>12,500</u>	<u>0.00%</u>	<u>0</u>
<b>TOTAL LEGISLATIVE</b>	29,939	29,939	0.00%	0

**FINANCE & ADMINISTRATION**

Salaries	678,449	674,302	-0.61%	(4,147)
Employee Benefits	205,325	187,478	-8.69%	(17,847)
Professional Fees	71,000	87,000	22.54%	16,000
Operating Expenses	142,900	161,650	13.12%	18,750
Capital Outlay	<u>7,500</u>	<u>55,000</u>	<u>633.33%</u>	<u>47,500</u>
<b>TOTAL FINANCE &amp; ADMINISTRATION</b>	1,105,174	1,165,430	5.45%	60,256

**TOWN OF JUNO BEACH  
ANNUAL BUDGET  
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2024**

	FISCAL YEAR <u>2022-2023</u>	FISCAL YEAR <u>2023-2024</u>	PERCENT <u>CHANGED</u>	AMOUNT <u>CHANGED</u>
<b><u>COMPREHENSIVE PLANNING</u></b>				
Salaries	440,126	554,981	26.10%	114,855
Employee Benefits	136,876	161,676	18.12%	24,800
Professional Fees	431,000	475,500	10.32%	44,500
Operating Expenses	62,556	67,556	7.99%	5,000
Capital Outlay	<u>7,500</u>	<u>110,000</u>	<u>1366.67%</u>	<u>102,500</u>
<b>TOTAL COMPREHENSIVE PLANNING</b>	1,078,058	1,369,713	27.05%	291,655
<b><u>LAW ENFORCEMENT</u></b>				
Salaries	1,811,248	1,853,310	2.32%	42,062
Employee Benefits	830,903	940,979	13.25%	110,077
Professional Fees	37,700	37,700	0.00%	0
Operating Expenses	382,985	392,646	2.52%	9,661
Capital Outlay	<u>205,000</u>	<u>375,000</u>	<u>82.93%</u>	<u>170,000</u>
<b>TOTAL LAW ENFORCEMENT</b>	3,267,836	3,599,635	10.15%	331,799
<b><u>PUBLIC WORKS</u></b>				
Salaries	362,611	344,949	-4.87%	(17,662)
Employee Benefits	123,210	126,543	2.71%	3,333
Professional Fees	5,000	5,000	0.00%	0
Operating Expenses	472,007	524,694	11.16%	52,687
Capital Outlay	<u>3,706,700</u>	<u>3,378,250</u>	<u>-8.86%</u>	<u>(328,450)</u>
<b>TOTAL PUBLIC WORKS</b>	4,669,528	4,379,436	-6.21%	(290,092)
<b><u>GENERAL GOVERNMENT</u></b>				
Insurance	257,500	332,115	28.98%	74,615
Town Debt Service	0	0	0.00%	0
Contingency	<u>670,000</u>	<u>638,322</u>	<u>-4.73%</u>	<u>(31,678)</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>927,500</u>	<u>970,437</u>	<u>4.63%</u>	<u>42,937</u>
<b>TOTAL EXPENDITURES</b>	<u>\$11,078,035</u>	<u>\$11,514,590</u>	<u>3.94%</u>	<u>\$436,555</u>