

**2024-2025  
ANNUAL BUDGET**



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

**Town Manager David Dyess**



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

**TOWN COUNCIL**

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

**ADMINISTRATIVE STAFF**

David Dyess.....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 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, 2024	Senior Staff Meeting – Departmental Discussion and Capital Improvement Plan Review
June 26, 2024	Town Council Meeting – Budget Planning Session
July 21, 2024	Tentative Budget Available
July 24, 2024	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 28, 2024	Town Council Meeting – Review/Modify the Tentative Millage Rate and Budget to establish the Tentative Rate/Budget
September 11, 2024 <b>1<sup>st</sup> Public Hearing</b>	Town Council Meeting – Adopt Tentative Millage Rate and Budget
September 25, 2024 <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.

**TOWN OF JUNO BEACH  
ANNUAL BUDGET  
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2025**

**GENERAL FUND**

	FISCAL YEAR <u>2023-2024</u>	FISCAL YEAR <u>2024-2025</u>	PERCENT <u>CHANGED</u>	AMOUNT <u>CHANGED</u>
<b>REVENUES</b>				
Ad Valorem Taxes	\$3,966,863	\$4,231,420	6.67%	\$264,557
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	577,500	110.38%	303,000
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	250,000	66.67%	100,000
Miscellaneous	97,000	86,000	-11.34%	(11,000)
From Impact Fees-Restricted	75,000	38,840	-48.21%	(36,160)
From Forfeiture Fund-Restricted	0	10,000	0.00%	10,000
From Contributions-Restricted	18,200	111,581	0.00%	93,381
From One-Cent Surtax-Restricted	705,399	566,649	0.00%	(138,750)
<u>From Assigned/Unassigned Fund Balance</u>	<u>2,942,500</u>	<u>1,565,360</u>	<u>121.91%</u>	<u>(1,377,140)</u>
<b>TOTAL REVENUES</b>	<b><u>\$11,514,590</u></b>	<b><u>\$10,785,377</u></b>	<b><u>-6.33%</u></b>	<b><u>(\$729,213)</u></b>

**EXPENDITURES BY DEPARTMENT**

**LEGISLATIVE**

Salaries	\$16,200	\$42,000	159.26%	\$25,800
Employee Benefits	1,239	3,213	159.26%	1,974
Operating Expenses	<u>12,500</u>	<u>12,500</u>	<u>0.00%</u>	<u>0</u>

**TOTAL LEGISLATIVE** 29,939 57,713 92.77% 27,774

**FINANCE & ADMINISTRATION**

Salaries	674,302	727,000	7.82%	52,698
Employee Benefits	187,478	234,753	25.22%	47,276
Professional Fees	87,000	130,000	49.43%	43,000
Operating Expenses	161,650	190,900	18.09%	29,250
Capital Outlay	<u>55,000</u>	<u>145,000</u>	<u>163.64%</u>	<u>90,000</u>

**TOTAL FINANCE & ADMINISTRATION** 1,165,430 1,427,653 22.50% 262,224

**TOWN OF JUNO BEACH  
ANNUAL BUDGET  
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2025**

	FISCAL YEAR <u>2023-2024</u>	FISCAL YEAR <u>2024-2025</u>	PERCENT CHANGED	AMOUNT CHANGED
<b><u>COMPREHENSIVE PLANNING</u></b>				
Salaries	554,981	568,300	2.40%	13,319
Employee Benefits	161,676	190,294	17.70%	28,618
Professional Fees	475,500	1,054,000	121.66%	578,500
Operating Expenses	67,556	71,700	6.13%	4,144
Capital Outlay	<u>110,000</u>	<u>7,500</u>	<u>-93.18%</u>	<u>(102,500)</u>
<b>TOTAL COMPREHENSIVE PLANNING</b>	<b>1,369,713</b>	<b>1,891,794</b>	<b>38.12%</b>	<b>522,080</b>
<b><u>LAW ENFORCEMENT</u></b>				
Salaries	1,853,310	1,989,200	7.33%	135,890
Employee Benefits	940,979	1,035,402	10.03%	94,423
Professional Fees	37,700	53,700	42.44%	16,000
Operating Expenses	392,646	418,700	6.64%	26,054
Capital Outlay	<u>375,000</u>	<u>268,000</u>	<u>-28.53%</u>	<u>(107,000)</u>
<b>TOTAL LAW ENFORCEMENT</b>	<b>3,599,635</b>	<b>3,765,002</b>	<b>4.59%</b>	<b>165,367</b>
<b><u>PUBLIC WORKS</u></b>				
Salaries	344,949	368,250	6.76%	23,301
Employee Benefits	126,543	146,155	15.50%	19,612
Professional Fees	5,000	20,000	300.00%	15,000
Operating Expenses	524,694	604,810	15.27%	80,116
Capital Outlay	<u>3,378,250</u>	<u>1,414,000</u>	<u>-58.14%</u>	<u>(1,964,250)</u>
<b>TOTAL PUBLIC WORKS</b>	<b>4,379,436</b>	<b>2,553,215</b>	<b>-41.70%</b>	<b>(1,826,221)</b>
<b><u>GENERAL GOVERNMENT</u></b>				
Insurance	332,115	440,000	32.48%	107,885
Town Debt Service	0	0	0.00%	0
Contingency	<u>638,322</u>	<u>650,000</u>	<u>1.83%</u>	<u>11,678</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<b><u>970,437</u></b>	<b><u>1,090,000</u></b>	<b><u>12.32%</u></b>	<b><u>119,563</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$11,514,590</u></b>	<b><u>\$10,785,377</u></b>	<b><u>-6.33%</u></b>	<b><u>(\$729,213)</u></b>