TOWN COUNCIL BUDGET WORKSHOP #1 AGENDA

July 15, 2026 at 3:00 PM

Council Chambers – 340 Ocean Drive and YouTube

NOTICE: If any person decides to appeal any decision of the Town Council at this meeting, he or she will need a record of the proceedings and for that purpose, he or she may need to ensure that a verbatim record of the proceedings is made, such record includes the testimony and evidence upon which the appeal is to be based. The Town does not prepare or provide such record. ***Persons with disabilities requiring accommodations in order to participate in the meeting should contact Caitlin E. Copeland-Rodriguez, Town Clerk, at least 48 hours in advance to request such accommodations.***

The meeting will be broadcast live on The Town of Juno Beach YouTube page and can be viewed any time at: https://www.youtube.com/@townofjunobeach477/streams

HOW CITIZENS MAY BE HEARD: Members of the public wishing to comment publicly on any matter, including items on the agenda may do so by: Submitting their comments through the Public Comments Webform at: https://www.juno-beach.fl.us/1371/Public-Comments *(all comments must be submitted by Noon on day of Meeting).* Please be advised that all email addresses and submitted comments are public record pursuant to Chapter 119, Florida Statutes (Florida Public Records Law). Make their comment in-person; or participate from a remote location using Zoom – please contact the Town Clerk at ccopeland@juno-beach.fl.us by Noon on the day of the meeting to receive the Meeting ID and Access Code. *(Please note that all members participating via Zoom must login at least 15 minutes prior to the meeting and will be muted upon entry until Public Comments is called).*

****Please note that the Zoom meeting will lock for public comments at 3pm and no other entries will be permitted.***

All matters listed under Consent Agenda, are considered to be routine by the Town Council and will be enacted by one motion in the form listed below. There will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.

CALL TO ORDER

PLEDGE ALLEGIANCE TO THE FLAG

COMMENTS FROM THE TOWN MANAGER, THE TOWN ATTORNEY, AND STAFF

COMMENTS FROM THE PUBLIC

All Non-Agenda items are limited to three (3) minutes. Anyone wishing to speak is asked to complete a comment card with their name and address prior to the start of the meeting as well as state their name and address for the record when called upon to speak (prior to addressing the Town Council). Town Council will not discuss these items at this time.

COUNCIL ACTION/DISCUSSION ITEMS

1. FY 2026-2027 Proposed Budget and Ad Valorem Millage Tax Rate

COMMENTS FROM THE COUNCIL

ADJOURNMENT

TOWN OF JUNO BEACH • FLORIDA • INCORPORATED 1953

AGENDA ITEM

Meeting Name: Town Council Budget Workshop

Meeting Date: July 15, 2026

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

Item Title: FY 2026-2027 Proposed Budget and Ad Valorem Millage Tax Rate

DISCUSSION:
The Town is required to follow the State of Florida Truth in Millage (TRIM) process, which governs how taxpayers and the public are notified about the legislative steps local taxing authorities take when establishing ad valorem (property) taxes. Today's workshop provides the Town Council and residents with an overview of the draft FY 2026–2027 budget and serves as an opportunity for the Town Council to discuss and offer recommended revisions for the next draft.

A second Budget Workshop is scheduled for August 19, 2026, where staff will present an updated version of the draft budget reflecting Council feedback. At the July 22, 2026, Town Council meeting, the Council will set the proposed millage rate and establish the dates for the two required public budget hearings in September, as outlined under TRIM.

Key Highlights of the FY 2026–2027 Draft Budget

- Proposed Millage Rate — 1.8195 mills - **maintains the current millage rate** as the proposed (maximum) rate for FY 2026–2027. This preserves stability for taxpayers while supporting essential municipal operations.
- Per the Palm Beach County Property Appraiser, Juno Beach's taxable value increased approximately 6.32% to $2,793,290,824.
- Total Budget is $10,728,398, which is a 0.78% increase ($82,906) from FY 2025-2026.
- Building Department Reclassification — The draft budget formally establishes the "Building" function as its own department (**Protective Inspections**). This structural change improves transparency, enhances recordkeeping, and aligns departmental responsibilities with operational needs.
- Staffing Levels — The budget recommends maintaining existing staffing levels (38 positions) to support continuity of service delivery.
- Code Rewrite – There is $135,000 budgeted for code rewrites.
- One Cent Surtax – The One Cent Surtax ended during FY 2025-2026. We received approximately $125,000 in the current fiscal year and have received up to $350,00 in prior years. The remaining reserve funds were used to fund most of the FY 2026-2027 capital projects.

FY 2026–2027 Capital Projects Overview

The first year of the Capital Improvement Plan includes several targeted investments across departments. These projects address infrastructure maintenance, public safety needs, technology upgrades, and facility improvements. Determinations for in

Proposed appropriated funding highlights include:

ONE-CENT SURTAX FUNDED PROJECTS (FY 2026–2027)

- Police Radio Infrastructure – $361,000
- Road Survey – $35,000
- Road Improvements (post-survey prioritization) – $175,000
- Dune Walkover Amenities – $18,000
- Paver Repairs – $25,000
- Sidewalk Repairs – $50,000
- Stormwater System Improvements – $75,000

RESTRICTED RESERVES (FY 2026–2027)

- Building Renovations – $250,000

GENERAL FUND, IMPACT FEES, GRANTS & OTHER SOURCES (FY 2026–2027)

- Pelican Lake Landscape Plan – $40,000
- Police Vehicles & Equipment – $115,418 (Propose to lease instead of purchase)

Property Tax Reform Monitoring

Staff are closely monitoring statewide Property Tax Reform discussions and proposals currently under consideration. Because these reforms may directly affect municipal revenues and long-term financial planning, staff will conduct a full evaluation of operational impacts after voters make a final decision in November. At that time, staff will review all revenue projections, service levels, and departmental needs to determine what adjustments will be required to maintain essential Town operations.

Purpose of Today's Workshop

Today's discussion is intended to:

- Provide Council with a clear overview of the Town's financial position and major budget drivers.
- Review proposed operational and capital priorities for FY 2026–2027.
- Receive Council feedback and direction on adjustments or refinements prior to the August workshop.
- Note emerging statewide policy considerations, including Property Tax Reform, which may influence future budget planning.

TOWN OF JUNO BEACH
ANNUAL BUDGET
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2027

GENERAL FUND

REVENUES	FISCAL YEAR 2025-2026	FISCAL YEAR 2026-2027	PERCENT CHANGED	AMOUNT CHANGED
Ad Valorem Taxes	$4,596,375	$4,882,097	6.22%	$285,721
Local Option, Use & Fuel Taxes	58,000	58,000	0.00%	0
One-Cent Discretionary Surtax	125,000	0	-100.00%	(125,000)
Utility Services Taxes	1,019,000	1,019,000	0.00%	0
Local Business Tax	50,000	50,000	0.00%	0
Building Permits	1,000,000	730,000	-27.00%	(270,000)
Franchise Fees	100,000	100,000	0.00%	0
Permits, Fees & Special Assessments	194,000	194,000	0.00%	0
Grants	337,499	86,000	-74.52%	(251,499)
Intergovernmental Revenue	491,500	491,500	0.00%	0
Charges for Services	17,500	17,500	0.00%	0
Fines and Forfeitures	16,000	16,000	0.00%	0
Investment Earnings	500,000	400,000	-20.00%	(100,000)
Interfund Transfer	0	50,000	#DIV/0!	50,000
Miscellaneous	120,500	98,365	-18.37%	(22,135)
From Contributions-Restricted	100,000	22,000	-78.00%	(78,000)
From One-Cent Surtax-Restricted	569,134	829,000	45.66%	259,866
From Building-Restricted	91,000	314,000	245.05%	223,000
From Police-Restricted	16,000	0	-100.00%	(16,000)
From Assigned/Unassigned Fund Balance	1,243,984	1,370,936	10.21%	126,952
TOTAL REVENUES	$10,645,492	$10,728,398	0.78%	$82,905

EXPENDITURES BY DEPARTMENT

LEGISLATIVE	FISCAL YEAR 2025-2026	FISCAL YEAR 2026-2027	PERCENT CHANGED	AMOUNT CHANGED
Salaries	$43,269	$44,134	2.00%	$865
Employee Benefits	3,310	3,376	2.00%	66
Operating Expenses	217,150	205,365	-5.43%	(11,785)
TOTAL LEGISLATIVE	263,729	252,875	-4.12%	(10,854)
FINANCE & ADMINISTRATION				
Salaries	960,438	1,010,712	5.23%	50,273
Employee Benefits	285,895	306,231	7.11%	20,337
Professional Fees	366,750	226,200	-38.32%	(140,550)
Operating Expenses	266,400	229,200	-13.96%	(37,200)
Capital Outlay	610,000	194,000	-68.20%	(416,000)
TOTAL FINANCE & ADMINISTRATION	2,489,483	1,966,343	-21.01%	(523,140)

TOWN OF JUNO BEACH
ANNUAL BUDGET
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2027

	FISCAL YEAR 2025-2026	FISCAL YEAR 2026-2027	PERCENT CHANGED	AMOUNT CHANGED
COMPREHENSIVE PLANNING (P&Z)				
Salaries	$526,960	$407,771	-22.62%	($119,190)
Employee Benefits	192,236	133,653	-30.47%	(58,583)
Professional Fees	929,000	179,000	-80.73%	(750,000)
Operating Expenses	76,200	33,615	-55.89%	(42,585)
Capital Outlay	98,500	2,000	-97.97%	(96,500)
TOTAL COMPREHENSIVE PLANNING	1,822,896	756,038	-58.53%	(1,066,858)
LAW ENFORCEMENT				
Salaries	2,144,204	2,267,744	5.76%	123,540
Employee Benefits	1,157,641	1,345,963	16.27%	188,322
Professional Fees	7,150	9,650	34.97%	2,500
Operating Expenses	425,170	396,920	-6.64%	(28,250)
Capital Outlay	196,634	479,418	143.81%	282,784
TOTAL LAW ENFORCEMENT	3,930,799	4,499,695	14.47%	568,896
PROTECTIVE INSPECTIONS (BUILDING)				
Salaries	0	135,305	#DIV/0!	135,305
Employee Benefits	0	60,400	#DIV/0!	60,400
Professional Fees	0	298,800	#DIV/0!	298,800
Operating Expenses	0	251,801	#DIV/0!	251,801
Capital Outlay	0	314,000	#DIV/0!	314,000
TOTAL PROTECTIVE INSPECTIONS (BUILDING)	0	1,060,306	#DIV/0!	1,060,306
PUBLIC WORKS				
Salaries	$384,476	$409,054	6.39%	$24,578
Employee Benefits	165,441	185,885	12.36%	20,444
Professional Fees	10,000	10,000	0.00%	0
Operating Expenses	705,854	663,200	-6.04%	(42,654)
Capital Outlay	305,814	343,000	12.16%	37,186
TOTAL PUBLIC WORKS	1,571,585	1,611,139	2.52%	39,554
GENERAL GOVERNMENT				
Insurance	567,000	582,000	2.65%	15,000
Town Debt Service	0	0	0.00%	0
TOTAL GENERAL GOVERNMENT	567,000	582,000	2.65%	15,000
TOTAL EXPENDITURES	$10,645,492	$10,728,398	0.78%	$82,906

TOWN OF JUNO BEACH
ANNUAL BUDGET
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2027

GENERAL FUND	FISCAL YEAR 2025-2026	FISCAL YEAR 2026-2027	PERCENT CHANGED		AMOUNT CHANGED
REVENUES					
Ad Valorem Taxes	4,596,375	4,882,097	6.22%	$	285,721
Other Taxes	1,252,000	1,127,000	-9.98%	$	(125,000)
Permits and Fees	1,294,000	1,024,000	-20.87%	$	(270,000)
Grants	337,499	86,000	-74.52%	$	(251,499)
Intergovernmental Revenue	491,500	491,500	0.00%	$	-
Interfund transfers	0	50,000	#DIV/0!	$	50,000
Miscellaneous	154,000	131,865	-14.37%	$	(22,135)
Investment Earnings	500,000	400,000	-20.00%	$	(100,000)
From Restricted	776,134	1,165,000	50.10%	$	388,866
From Assigned/Unassigned Fund Balance	1,243,984	1,370,936	10.21%	$	126,952
TOTAL REVENUES	10,645,492	10,728,398	0.78%	$	82,905

EXPENDITURES BY TYPE	FISCAL YEAR 2025-2026	FISCAL YEAR 2026-2027	PERCENT CHANGED		AMOUNT CHANGED
SALARIES					
Legislative	43,269	44,134	2.00%	$	865
Finance & Administration	960,438	1,010,712	5.23%	$	50,273
Comprehensive Planning	526,960	407,771	-22.62%	$	(119,190)
Law Enforcement	2,144,204	2,267,744	5.76%	$	123,540
Protective Inspections	0	135,305	#DIV/0!	$	135,305
Public Works	384,476	409,054	6.39%	$	24,578
TOTAL SALARIES	4,059,348	4,274,720	5.31%	$	215,372
EMPLOYEE BENEFITS					
Legislative	3,310	3,376	2.00%	$	66
Finance & Administration	285,895	306,231	7.11%	$	20,337
Comprehensive Planning	192,236	133,653	-30.47%	$	(58,583)
Law Enforcement	1,157,641	1,345,963	16.27%	$	188,322
Protective Inspections	0	60,400	#DIV/0!	$	60,400
Public Works	165,441	185,885	12.36%	$	20,444
TOTAL EMPLOYEE BENEFITS	1,804,523	2,035,508	12.80%	$	230,985
PROFESSIONAL FEES					
Legislative	366,750	226,200	-38.32%	$	(140,550)
Finance & Administration	929,000	179,000	-80.73%	$	(750,000)
Comprehensive Planning	7,150	9,650	34.97%	$	2,500
Law Enforcement	0	298,800	#DIV/0!	$	298,800
Protective Inspections	10,000	10,000	0.00%	$	-
Public Works	1,312,900	723,650	-44.88%	$	(589,250)
OPERATING EXPENSES					
Legislative	217,150	205,365	-5.43%	$	(11,785)
Finance & Administration	266,400	229,200	-13.96%	$	(37,200)
Comprehensive Planning	76,200	33,615	-55.89%	$	(42,585)
Law Enforcement	425,170	396,920	-6.64%	$	(28,250)
Protective Inspections	0	251,801	#DIV/0!	$	251,801
Public Works	705,854	663,200	-6.04%	$	(42,654)
General Government	567,000	582,000	2.65%	$	15,000
TOTAL OPERATING EXPENSES	2,257,774	2,362,101	4.62%	$	104,327
CAPITAL OUTLAY					
Finance & Administration	610,000	194,000	-68.20%	$	(416,000)
Comprehensive Planning	98,500	2,000	-97.97%	$	(96,500)
Law Enforcement	196,634	479,418	143.81%	$	282,784
Protective Inspections	0	314,000	#DIV/0!	$	314,000
Public Works	305,814	343,000	12.16%	$	37,186
TOTAL CAPITAL OUTLAY	1,210,948	1,332,418	10.03%	$	121,470
TOTAL EXPENDITURES	10,645,493	10,728,398	0.78%		82,905

CAPITAL IMPROVEMENT PLAN

Fiscal Year 2026-2027 - Fiscal Year 2030-2031

Updated: 7/9/2026 (Categorized by Funding Source)	**Department**	Appropriated **FY 2026-2027**	Projected **FY 2027- 2028**	Projected **FY 2028-2029**	Projected **FY 2029-2030**	Projected **FY 2030-2031**	**5-YEAR TOTAL**
FUNDED BY: ONE-CENT SURTAX REVENUE							
FY25 Project - South Littoral Shelf Construction (contingent on PBC bidding and awarding project) (increased amount)	Fin/Admin	60,000	0	0	0	0	60,000
Road Improvements - TBD after road survey	Public Works	175,000	300,000	0	0	0	475,000
Town Center - Replace Fire Alarm System	Fin/Admin	30,000	0	0	0	0	30,000
Dune Walkover Amenities	Public Works	18,000	30,000	0	0	0	48,000
Police - Jeep 4x4	Police	0	42,000	0	0	0	42,000
Road Improvement - Paver Repairs	Public Works	25,000	0	0	0	0	25,000
Road Improvement - Sidewalk Repairs	Public Works	50,000	0	0	0	0	50,000
Stormwater Improvement	Fin/Admin	75,000	0	0	0	0	75,000
Police - Radio Infrastructure	Police	361,000	0	0	0	0	361,000
Police - Replace patrol vehicle computers	Police	0	45,000	0	0	0	45,000
Road Survey	Public Works	35,000	0	0	0	0	35,000
ONE-CENT SURTAX PROJECTS & EQUIPMENT		**829,000**	**417,000**	**0**	**0**	**0**	**1,246,000**
FUNDED BY: RESTRICTED RESERVES							
Building Renovations (from Building Reserve)	Building	250,000	250,000	0	0	0	500,000
FY25 Project - Electric Charger Installation at Building Dept (increased amount)	Building	0	15,000	0	0	0	15,000
Town Center - Police Dept Expansion (Police Reserve)	Police	0	484,000	0	0	0	484,000
Building - Computer Replacements	Building	2,000	2,000	2,000	2,000	2,000	10,000
Building - Copier	Building	12,000	0	0	0	0	12,000
Drinking Fountain Installation at Pelican Lake	Fin/Admin	22,000	0	0	0	0	22,000
Building - Vehicles	Building	50,000	0	0	0	0	50,000
RESTRICTED RESERVES TOTAL		**336,000**	**751,000**	**2,000**	**2,000**	**2,000**	**1,093,000**
FUNDED BY: GENERAL FUND, IMPACT FEES, GRANTS AND OTHER SOURCES							
Buildings and Improvements							
Town Center - Renovating Break Room/Kitchen	Fin/Admin	0	0	0	75,000	0	75,000
Town Center - Roof Replacement	Fin/Admin	0	0	0	280,000	0	280,000
Town Center - Generator Replacement (possible	Fin/Admin	0	250,000	0	0	0	250,000
Public Works Complex - Renovate Building	Public Works	0	0	0	0	432,000	432,000
Town Center - Windows Repairs	Public Works	0	12,000	0	0	0	12,000
Town Center - Downstairs AC Unit	Public Works	0	25,000	0	0	0	25,000
Total Buildings and Improvements		**0**	**287,000**	**0**	**355,000**	**432,000**	**1,074,000**

	Department	Appropriated FY 2026-2027	Projected FY 2027- 2028	Projected FY 2028-2029	Projected FY 2029-2030	Projected FY 2030-2031	5-YEAR TOTAL
Streets							
Road Improvement - TBD after Road Survey	Public Works		0	350,000	350,000	350,000	1,050,000
Road Improvement - Paver Repairs	Public Works	0	25,000	25,000	25,000	25,000	100,000
Road Improvement - Sidewalk Repairs	Public Works	0	50,000	10,000	10,000	10,000	80,000
Road Improvement - Safe Streets 4 All Implementation	Fin/Admin	0	100,000	100,000	100,000	100,000	400,000
Total Streets		**0**	**175,000**	**485,000**	**485,000**	**485,000**	**1,630,000**
Stormwater System							
Stormwater Improvement	Fin/Admin	0	75,000	200,000	50,000	50,000	375,000
Total Stormwater System		**0**	**75,000**	**200,000**	**50,000**	**50,000**	**375,000**
Parks & Amenities							
JB1 Dune Walkover Renovation (possible grant)	Fin/Admin	0	36,000	150,000	0	0	186,000
Pelican Lake Landscape Plan	Public Works	40,000	0	0	0	0	40,000
Rethatch Chickee Huts	Fin/Admin	0	0	0	15,000	0	15,000
Pelican Lake Sidewalk Replacement and	Fin/Admin	0	150,000	0	0	0	150,000
Total Parks & Landscaping		**40,000**	**186,000**	**150,000**	**15,000**	**0**	**391,000**
Vehicles, Heavy Equipment, Off-Road							
Police - Vehicles, including equipment	Police	115,418	202,220	202,220	144,670	144,670	809,198
Public Works - Vehicles	Public Works	0	51,500	49,000	0	0	100,500
Public Works - Dump Truck Replacement	Public Works	0	0	0	200,000	0	200,000
Total Vehicles, Heavy Equipment, Off-Road		**115,418**	**253,720**	**251,220**	**344,670**	**144,670**	**1,109,698**
Computers, Electronics and Misc. Equipment							
Admin - Desktops, Laptops, Printers, Audio, Video, etc.	Fin/Admin	2,000	2,000	2,000	2,000	2,000	10,000
Admin - Dais replacement	Fin/Admin	0	0	0	0	50,000	50,000
Admin - Network-Servers, Storage, Switches, etc.	Fin/Admin	5,000	5,000	5,000	5,000	5,000	25,000
P&Z - Computer Replacements	P&Z	2,000	2,000	2,000	2,000	2,000	10,000
Police - Replace patrol vehicle computers	Police	0	0	0	50,000	0	50,000
Police - Replacement office computers	Police	3,000	3,000	3,000	3,000	3,000	15,000
Police - Tasers	Police	0	0	0	0	100,000	100,000
Police - Duty Firearm Replacements	Police	0	0	0	0	25,000	25,000
Total Equipment		**12,000**	**12,000**	**12,000**	**62,000**	**187,000**	**285,000**
GENERAL FUND, IMPACT FEES, GRANTS, OTHER		**167,418**	**988,720**	**1,098,220**	**1,311,670**	**1,298,670**	**4,864,698**
Total Proposed/Projected Annual Expenditures		**1,332,418**	**2,156,720**	**1,100,220**	**1,313,670**	**1,300,670**	**7,203,698**

GENERAL FUND REVENUES	*FY 25-26 BUDGET*	*FY 26-27 BUDGET*	*PERCENT CHANGED*
31110 PROPERTY TAX	*4,594,375*	*4,879,097*	6.20%
(REVENUE BASED ON A 1.8195 MILLAGE RATE per $1,000 APPLIED TO $2,793,290,824 OF TAXABLE PROPERTY VALUE LESS 4.0% DISCOUNT)			
(THIS MILLAGE RATE REPRESENTS A 5.78% TAX INCREASE, IT IS ALSO 0.00% LOWER THAN THE FY2026 RATE OF 1.8195.)			
31116 PROPERTY TAX - INTEREST	*1,000*	*1,000*	0.00%
31120 DELINQUENT PROPERTY TAX	*1,000*	*2,000*	100.00%
31241 LOCAL OPTION GAS TAX	*58,000*	*58,000*	0.00%
31260 ONE-CENT SURTAX	*125,000*	*0*	-100.00%
31410 UTILITY TAX	*575,000*	*575,000*	0.00%
31430 WATER - UTILITY TAX	*200,000*	*200,000*	0.00%
31510 COMMUNICATION SERV TAX	*244,000*	*244,000*	0.00%
31600 LOCAL BUSINESS TAX RECEIPTS	*50,000*	*50,000*	0.00%
32200 BUILDING PERMITS	*1,000,000*	*730,000*	-27.00%
32370 SOLID WASTE - FRANCHISE FEE	*100,000*	*100,000*	0.00%
32520 SOLID WASTE ASSESSMENT	*151,000*	*151,000*	0.00%
32920 ZONING PERMITS & FEES	*40,000*	*40,000*	0.00%
32950 POLICE PERMITS & FEES	*3,000*	*3,000*	0.00%
33000 GRANTS	*337,499*	*86,000*	-74.52%
33512 STATE REVENUE SHARING	*125,000*	*125,000*	0.00%
33514 MOBILE HOME LICENSES	*1,000*	*1,000*	0.00%
33515 ALCOHOLIC BEVERAGE LIC.	*8,000*	*8,000*	0.00%
33518 1/2 CENT SALES TAX	*350,000*	*350,000*	0.00%
33540 MOTOR FUEL TAX REBATE	*2,500*	*2,500*	0.00%
33820 COUNTY BUSINESS TAX RECEIPTS	*5,000*	*5,000*	0.00%
34000 CHARGES FOR SERVICES (ADMIN)	*500*	*500*	0.00%
34000 CHARGES FOR SERVICES (P&Z)	*2,500*	*2,500*	0.00%
34000 CHARGES FOR SERVICES	*15,000*	*15,000*	0.00%
34700 COMMUNITY ACTIVITIES	*2,000*	*2,000*	0.00%
35400 VIOLATION OF ORDINANCE	*12,000*	*12,000*	0.00%
35900 COURT FINES	*2,500*	*2,500*	0.00%
35910 LAW ENFORCEMENT EDUCAT.	*500*	*500*	0.00%
35999 FORFEITURES; $12.50 RADIO INTEROP.	*1,000*	*1,000*	0.00%
36110 INVESTMENT EARNINGS	*500,000*	*400,000*	-20.00%
36600 CONTRIBUTIONS	*8,000*	*8,000*	0.00%
36900 MISCELLANEOUS REVENUE	*50,000*	*67,865*	35.73%
36950 CREDIT CARD PROCESSING	*20,000*	*20,000*	0.00%
36980 WATER IMPROVEMENT FEES	*30,000*	*0*	-100.00%
36981 SEWER IMPROVEMENT FEES	*10,000*	*0*	-100.00%
XXXXX INTERFUND TRANSFER FROM BUILDING	*0*	*50,000*	#DIV/0!
389XX RESERVES-CONTRIBUTIONS	*100,000*	*22,000*	-78.00%
389XX RESERVES-ONE-CENT SURTAX	*569,134*	*829,000*	45.66%
389XX RESERVES-BUILDING RESERVE	*91,000*	*314,000*	245.05%
389XX RESERVES-POLICE RESERVE	*16,000*	*0*	-100.00%
389XX F/B-ASSIGNED SUBSEQUENT YEAR	*1,243,984*	*1,370,936*	10.21%
TOTAL REVENUES	**10,645,492**	**10,728,398**	**0.78%**

LEGISLATIVE **FUND/DEPARTMENT #01511**	***FY 25-26*** ***BUDGET***	***FY 26-27*** ***BUDGET***	***PERCENT*** ***CHANGED***
11000 EXECUTIVE PAY	*43,269*	*44,134*	2.00%
21000 FICA TAXES	*3,310*	*3,376*	2.00%
SUBTOTAL-SALARIES	*46,579*	*47,510*	2.00%
31200 TOWN ATTORNEY FEES	*190,000*	*172,000*	-9.47%
40000 TRAVEL & PER DIEM	*11,500*	*15,000*	30.43%
41000 COMMUNICATION SERVICES	*0*	*2,615*	#DIV/0!
47000 PRINTING & BINDING	*750*	*750*	0.00%
49000 OTHER CURRENT CHARGES	*2,000*	*2,000*	0.00%
52400 UNIFORMS	*1,000*	*1,000*	0.00%
57000 CONTRIBUTIONS	*11,900*	*12,000*	0.84%
SUBTOTAL-OPERATING EXPENSES	*217,150*	*205,365*	-5.43%
DEPARTMENT TOTALS	***263,729***	***252,875***	**-4.12%**

FINANCE & ADMINISTRATION FUND/DEPARTMENT #01513	FY 25-26 BUDGET	FY 26-27 BUDGET	PERCENT CHANGED
12000 PAYROLL			#DIV/0!
SALARY AND WAGES	955,438	1,009,712	5.68%
OTHER PAYROLL EXPENSES			#DIV/0!
Overtime	5,000	1,000	-80.00%
SUBTOTAL-SALARIES	960,438	1,010,712	5.23%
21000 FICA TAXES	73,474	77,319	5.23%
22000 RETIREMENT CONTRIBUTION	105,294	111,071	5.49%
23000 INSURANCE BENEFITS	105,600	116,160	10.00%
24000 WORKERS' COMPENSATION	1,528	1,681	10.00%
SUBTOTAL-EMPLOYEE BENEFITS	285,895	306,231	7.11%
31200 HR ATTORNEY FEES	0	30,000	#DIV/0!
31300 CONSULTANTS, & I.T. FEES	336,750	164,200	-51.24%
32000 ACCOUNTING & AUDITING	30,000	32,000	6.67%
SUBTOTAL-PROFESSIONAL FEES	366,750	226,200	-38.32%
40000 TRAVEL & PER DIEM	10,000	10,000	0.00%
40200 CAR ALLOWANCE	6,000	6,000	0.00%
40500 CELL PHONE ALLOWANCE	1,200	1,200	0.00%
41000 COMMUNICATION SERVICES	7,000	7,000	0.00%
42000 POSTAGE & FREIGHT	5,000	5,000	0.00%
46600 SERVICE CONTRACTS	55,000	55,000	0.00%
47000 PRINTING & BINDING	1,500	1,500	0.00%
47100 ORDINANCE CODIFICATION	3,000	3,000	0.00%
47200 NEWSLETTER	10,000	12,500	25.00%
48000 COMMUNITY ACTIVITIES/PROMOTIONAL	20,000	20,000	0.00%
49000 OTHER CURRENT CHARGES	24,000	30,000	25.00%
49200 ELECTION EXPENSE	60,000	30,000	-50.00%
49300 LEGAL NOTICES	6,000	2,500	-58.33%
49750 FURNISHING, CHAIRS, ERGO, ETC	10,000	500	-95.00%
51000 OFFICE SUPPLIES	5,000	5,000	0.00%
52400 UNIFORMS	1,200	1,500	25.00%
52500 COMPUTER SUPPLIES	8,000	5,000	-37.50%
54000 BOOKS & PUBLICATIONS	1,500	1,500	0.00%
54100 TRAINING	18,000	18,000	0.00%
54300 DUES	14,000	14,000	0.00%
SUBTOTAL-OPERATING EXPENSES	266,400	229,200	-13.96%
CAPITAL PROJECTS - ALL	610,000	194,000	-68.20%
SUBTOTAL-CAPITAL OUTLAY	610,000	194,000	-68.20%
DEPARTMENT TOTALS	***2,489,484***	***1,966,343***	**-21.01%**

COMPREHENSIVE PLANNING (P&Z) FUND/DEPARTMENT #01515	***FY 25-26 BUDGET***	***FY 26-27 BUDGET***	***PERCENT CHANGED***
12000 PAYROLL			#DIV/0!
SALARY AND WAGES	*523,260*	*406,271*	-22.36%
OTHER PAYROLL EXPENSES			#DIV/0!
Overtime	*3,700*	*1,500*	-59.46%
SUBTOTAL-SALARIES	526,960	407,771	-22.62%
21000 FICA TAXES	*40,312*	*31,194*	-22.62%
22000 RETIREMENT CONTRIBUTION	*52,326*	*27,185*	-48.05%
23000 INSURANCE BENEFITS	*93,500*	*68,567*	-26.67%
24000 WORKERS' COMPENSATION	*6,097*	*6,707*	10.00%
SUBTOTAL-EMPLOYEE BENEFITS	192,236	133,653	-30.47%
31100 ENGINEERING FEES	*30,000*	*30,000*	0.00%
31300 CONSULTANTS & I.T. FEES	*298,000*	*148,000*	-50.34%
31400 CHARETTE	*1,000*	*1,000*	0.00%
31600 BUILDING OFFICIAL SERVICES	*600,000*	*0*	-100.00%
SUBTOTAL-PROFESSIONAL FEES	929,000	179,000	-80.73%
40000 TRAVEL & PER DIEM	*4,000*	*1,500*	-62.50%
41000 COMMUNICATION SERVICES	*6,500*	*6,500*	0.00%
42000 POSTAGE & FREIGHT	*1,500*	*1,500*	0.00%
46000 REPAIR & MAINTENANCE	*3,000*	*1,500*	-50.00%
46600 SERVICE CONTRACTS	*22,000*	*10,000*	-54.55%
47000 PRINTING & BINDING	*2,000*	*500*	-75.00%
49050 CREDIT CARD PROCESSING FEES	*20,000*	*3,000*	-85.00%
49750 FURNISHING, CHAIRS, ERGO, ETC	*1,000*	*1,000*	0.00%
51000 OFFICE SUPPLIES	*1,500*	*500*	-66.67%
52200 FUEL	*3,200*	*2,000*	-37.50%
52500 COMPUTER SUPPLIES & SERVICES	*3,500*	*2,000*	-42.86%
54100 TRAINING	*6,000*	*800*	-86.67%
54300 DUES	*2,000*	*2,815*	40.75%
SUBTOTAL-OPERATING EXPENSES	76,200	33,615	-55.89%
CAPITAL PROJECTS - ALL	*98,500*	*2,000*	-97.97%
SUBTOTAL-CAPITAL OUTLAY	*98,500*	*2,000*	-97.97%
DEPARTMENT TOTALS	***1,822,896***	***756,038***	**-58.53%**

LAW ENFORCEMENT FUND/DEPARTMENT #01521	*FY 25-26 BUDGET*	*FY 26-27 BUDGET*	*PERCENT CHANGED*
12000 PAYROLL			#DIV/0!
SALARY AND WAGES	*1,900,764*	*2,007,744*	5.63%
OTHER PAYROLL EXPENSES			#DIV/0!
Overtime	*75,000*	*75,000*	0.00%
FTO, OIC & SHIFT PAY	*35,000*	*40,000*	14.29%
Holiday Pay and Holiday Worked Pay	*120,000*	*130,000*	8.33%
Cleaning Allowances	*13,440*	*15,000*	11.61%
SUBTOTAL-SALARIES	2,144,204	2,267,744	5.76%
21000 FICA TAXES	*164,032*	*173,482*	5.76%
22000 RETIREMENT CONTRIBUTION	*705,760*	*855,847*	21.27%
23000 INSURANCE BENEFITS	*246,730*	*271,403*	10.00%
24000 WORKERS' COMPENSATION	*41,119*	*45,231*	10.00%
SUBTOTAL-EMPLOYEE BENEFITS	1,157,641	1,345,963	16.27%
31550 ACCREDIDATION-RECERTIFICATION	*650*	*150*	-76.92%
31700 MEDICAL/EMPLOYEES	*2,000*	*2,000*	0.00%
35000 INVESTIGATIONS	*4,500*	*7,500*	66.67%
SUBTOTAL-PROFESSIONAL FEES	7,150	9,650	34.97%
40000 TRAVEL & PER DIEM	*8,000*	*8,000*	0.00%
41000 COMMUNICATION SERVICES	*36,000*	*15,000*	-58.33%
41500 DISPATCH SERVICES	*166,950*	*160,000*	-4.16%
42000 POSTAGE & FREIGHT	*1,000*	*1,000*	0.00%
46000 REPAIR & MAINTENANCE	*37,500*	*30,000*	-20.00%
46600 SERVICE CONTRACTS	*36,720*	*36,720*	0.00%
47000 PRINTING & BINDING	*1,000*	*500*	-50.00%
48000 COMMUNITY ACTIVITIES/PROMOTIONAL	*7,000*	*7,000*	0.00%
51000 OFFICE SUPPLIES	*5,700*	*5,700*	0.00%
52200 FUEL	*55,000*	*60,000*	9.09%
52300 MATERIALS & SUPPLIES	*14,000*	*14,000*	0.00%
52400 UNIFORMS	*20,000*	*20,000*	0.00%
52500 COMPUTER SUPPLIES/SERVICE	*5,000*	*5,000*	0.00%
52600 K9	*5,000*	*7,000*	40.00%
54000 BOOKS & PUBLICATIONS	*1,000*	*2,000*	100.00%
54100 TRAINING	*16,500*	*22,000*	33.33%
54200 HIGH LIABILITY TRAINING	*7,000*	*0*	-100.00%
54300 DUES	*1,800*	*3,000*	66.67%
SUBTOTAL-OPERATING EXPENSES	425,170	396,920	-6.64%
CAPITAL PROJECTS - ALL	*196,634*	*479,418*	143.81%
SUBTOTAL-CAPITAL OUTLAY	196,634	479,418	143.81%
DEPARTMENT TOTALS	***3,930,799***	***4,499,695***	**14.47%**

PROTECTIVE INSPECTIONS (Building) FUND/DEPARTMENT #01524	***FY 25-26 BUDGET***	***FY 26-27 BUDGET***	***PERCENT CHANGED***
12000 PAYROLL			0.00%
SALARY AND WAGES	*0*	*133,105*	0.00%
OTHER PAYROLL EXPENSES			0.00%
Overtime	*0*	*2,200*	0.00%
SUBTOTAL-SALARIES	0	135,305	0.00%
21000 FICA TAXES	*0*	*10,351*	0.00%
22000 RETIREMENT CONTRIBUTION	*0*	*13,531*	0.00%
23000 INSURANCE BENEFITS	*0*	*34,283*	0.00%
24000 WORKERS' COMPENSATION	*0*	*2,236*	0.00%
SUBTOTAL-EMPLOYEE BENEFITS	0	60,400	0.00%
31300 CONSULTANTS & I.T. FEES	*0*	*3,800*	0.00%
31600 BUILDING OFFICIAL SERVICES	*0*	*295,000*	0.00%
SUBTOTAL-PROFESSIONAL FEES	0	298,800	0.00%
40000 TRAVEL & PER DIEM	*0*	*6,000*	0.00%
41000 COMMUNICATION SERVICES	*0*	*458*	0.00%
42000 POSTAGE & FREIGHT	*0*	*200*	0.00%
43000 UTILITY SRV-ELECTRICITY	*0*	*13,500*	0.00%
45000 INSURANCE	*0*	*43,500*	0.00%
46000 REPAIR & MAINTENANCE	*0*	*1,500*	0.00%
46600 SERVICE CONTRACTS	*0*	*76,286*	0.00%
47000 PRINTING & BINDING	*0*	*1,500*	0.00%
49050 CREDIT CARD PROCESSING FEES	*0*	*27,657*	0.00%
49750 FURNISHING, CHAIRS, ERGO, ETC	*0*	*25,000*	0.00%
51000 OFFICE SUPPLIES	*0*	*1,000*	0.00%
52200 FUEL	*0*	*1,000*	0.00%
52500 COMPUTER SUPPLIES & SERVICES	*0*	*1,500*	0.00%
54100 TRAINING	*0*	*2,000*	0.00%
54300 DUES	*0*	*700*	0.00%
XXXXX INTERFUND TRANSFER TO GENERAL FUND	*0*	*50,000*	0.00%
SUBTOTAL-OPERATING EXPENSES	0	251,801	0.00%
CAPITAL PROJECTS - ALL	*0*	*314,000*	0.00%
SUBTOTAL-CAPITAL OUTLAY	0	314,000	0.00%
DEPARTMENT TOTALS	***0***	***1,060,306***	**0.00%**

PUBLIC WORKS FUND/DEPARTMENT #01539	FY 25-26 BUDGET	FY 26-27 BUDGET	PERCENT CHANGED
12000 PAYROLL			
SALARY AND WAGES	378,476	404,554	6.89%
OTHER PAYROLL EXPENSES			#DIV/0!
Overtime	6,000	4,500	-25.00%
SUBTOTAL-SALARIES	384,476	409,054	6.39%
21000 FICA TAXES	29,412	31,293	6.39%
22000 RETIREMENT CONTRIBUTION	50,859	60,905	19.75%
23000 INSURANCE BENEFITS	72,572	79,829	10.00%
24000 WORKERS' COMPENSATION	12,598	13,858	10.00%
SUBTOTAL-EMPLOYEE BENEFITS	165,441	185,885	12.36%
31300 CONSULTANT FEES	10,000	10,000	0.00%
SUBTOTAL-PROFESSIONAL FEES	10,000	10,000	0.00%
34100 CONTRACT SERVICES-LAKE	10,000	10,000	0.00%
34200 CONTRACT SERVICES-BLDG.	39,300	26,000	-33.84%
34300 LANDSCAPING MAINTENANCE	50,000	50,000	0.00%
34400 CONTRACT - LANDSCAPING	157,600	157,600	0.00%
34600 STREET SWEEPING	2,304	0	-100.00%
34800 SOLID WASTE ASSESSMENTS	151,000	151,000	0.00%
40000 TRAVEL & PER DIEM	4,000	4,000	0.00%
41000 COMMUNICATION SERVICES	6,000	6,000	0.00%
43000 UTILITY SRV-ELECTRICITY	25,000	25,000	0.00%
43100 UTILITY SRV-ELECTRICITY	68,200	68,200	0.00%
43300 UTILITY SRV-WATER/SEWER	3,200	3,200	0.00%
43400 UTILITY SRV-WATER	13,750	16,700	21.45%
43800 STORM WATER-NPDES	32,000	12,000	-62.50%
43900 WASTE DISPOSAL	6,000	6,000	0.00%
44100 RENTALS & LEASES	1,000	1,000	0.00%
46000 REPAIR / MAINTENANCE	25,000	10,000	-60.00%
46100 BUILDING MAINTENANCE	30,000	30,000	0.00%
46310 PLAYGROUND EQUIP. REPAIR/MAINT	5,000	1,000	-80.00%
46350 LIGHTS, ELECTRIC, SIGNS	4,000	5,000	25.00%
48000 PROMOTIONAL ACTIVITIES	1,500	1,500	0.00%
49000 OTHER CURRENT CHARGES	8,500	0	-100.00%
49340 DONATION EXPENSES	1,500	5,000	233.33%
49360 AMENITY IMPROVEMENTS	2,000	4,000	100.00%
49370 SIDEWALKS	5,000	5,000	0.00%
49375 FENCES	5,000	2,000	-60.00%
49500 INCIDENT MANAGEMENT	4,500	4,500	0.00%
49700 SMALL EQUIPMENT	3,000	2,500	-16.67%
49750 FURNISHING, CHAIRS, ERGO, ETC	1,500	1,500	0.00%
52200 FUEL	12,500	15,000	20.00%
52300 MATERIALS & SUPPLIES	12,000	20,500	70.83%
52400 UNIFORMS	2,000	3,000	50.00%
52500 COMPUTER SUPPORT	1,500	1,500	0.00%
53000 ROAD MAINTENANCE & SUPPLIES	7,500	7,500	0.00%
54000 BOOKS & PUBLICATIONS	500	1,000	100.00%
54100 TRAINING	4,000	6,000	50.00%
SUBTOTAL-OPERATING EXPENSES	705,854	663,200	-6.04%
CAPITAL PROJECTS - ALL	305,814	343,000	12.16%
SUBTOTAL-CAPITAL OUTLAY	305,814	343,000	12.16%
DEPARTMENT TOTALS	**1,571,585**	**1,611,139**	**2.52%**

Item #1.

GENERAL GOVERNMENT FUND/DEPARTMENT #01595	*FY 25-26 BUDGET*	*FY 26-27 BUDGET*	*PERCENT CHANGED*
23100 HEALTH INSURANCE	*242,000*	*242,000*	0.00%
45000 INSURANCE	*325,000*	*340,000*	4.62%
71000 DEBT SERVICE	*0*	*0*	#DIV/0!
DEPARTMENT TOTALS	**567,000**	**582,000**	**2.65%**
TOTAL EXPENDITURES	**10,645,492**	**10,728,398**	**0.78%**