



Town of Palm Beach Executive Summary

PROPOSED BUDGET FOR FISCAL YEAR 2021-2022

Town of Palm Beach

PRESENTATION FOR JULY 15, 2021, SPECIAL TOWN COUNCIL MEETING



Town of Palm Beach, Florida

July 15, 2021

Honorable Mayor, Town Council and Residents of the Town of Palm Beach;

Members of the staff and I start the budget process each year by conducting a thorough review of Town operations and available resources, while looking for improved ways to meet the needs and expectations of the community.

The proposed FY2022 budget is the result of the fourth year of hard work to find efficiencies and apply lean government principles on a Town-wide basis. After the new budget is adopted, members of staff continue to closely examine each expenditure before they are made, to ensure the following; is the resource still needed, can the expense be deferred, can the operational needs be met in a more efficient and/or effective manner (reorganization, technology, etc.) and, is the Town procuring and purchasing its budget allotments in the most cost effective manner.

The Town Team found efficiencies where possible and have produced a \$3 million surplus in FY20, and we expect to have another large surplus for FY21. It is because of the hard work, in the past few years, and the current values of real estate that we are able to propose a budget that provides a surplus and allows the Town Council to decide whether to provide funding for future resiliency efforts, additional pension funding, increased CIP funding, or other potential initiatives.

General Fund

FY22 Budget Presentation

There are two sets of documents that have been provided to the Town Council and the public. One document contains the program-by-program detail of the General fund and other fund budgets. The other document, which can be found online, contains the budget "flex sheets" which show the budget detail by line item.

In addition, the Departments prepared memorandums that are included in each department section of this document that describes in detail the major changes for each program.

To ensure full transparency, relative to the methodology for apportioning health insurance and retirement costs, please note the following:

- Health Insurance costs are calculated and then allocated throughout the budget on a per Full-Time Equivalent (FTE) basis. The Health costs per FTE for FY22 are \$10,788.

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- Retirement costs are actuarially determined and then allocated throughout the budget per FTE for current and legacy plan costs. The Town’s actuarially determined contribution is \$11,746,005. Legacy plan costs represent \$8,838,582 of the total and the costs for the ongoing plan are \$2,907,423. The breakdown by active full-time employee group as of the most recent actuarial report dated September 30, 2020, is shown below.

Participants	FTE	Legacy Plan	Ongoing plan	Total Contribution
General	149	2,561,805	1,074,933	3,636,738
Lifeguard	-	187,586	7,793	195,379
Police	55	2,711,577	809,785	3,521,362
Fire-Rescue	64	3,377,614	1,014,912	4,392,526
Total	268	8,838,582	2,907,423	11,746,005
Percent of Total		75.2%	24.8%	100.0%

FY22 General Fund Revenues

Property Taxes

FY21 Final Property Taxes

The General Fund is the only fund to directly use property taxes as a revenue source. Property taxes (ad valorem taxes) represent the largest revenue source. The Town’s portion of the total millage rate in FY21 was 18.17%. This means for every \$100 paid in taxes only \$18.17 stays in the Town.

Below are the taxing districts and the adopted millage rates for FY21 with the total amount of taxes paid to each of the districts by Palm Beach Property owners. The biggest beneficiaries of Town of Palm Beach property owners’ taxes are Palm Beach County and Palm Beach County School District collecting 71.68% of all taxes paid in the Town followed by the Town of Palm Beach at 18.17% with the other taxing districts making up the balance of 10.15%.

Taxing Authority	Adopted Millage Rate	Taxes Per \$1 Million Value	% of Total Tax Bill	Paid by Palm Owners
Palm Beach County School District	7.0100	\$7,010	42.50%	\$133,672,568
Palm Beach County	4.8124	\$4,812	29.18%	\$91,766,886
Palm Beach	2.9962	\$2,996	18.17%	\$57,134,058
Health Care District	0.7261	\$726	4.40%	\$13,845,885
Children Services	0.6497	\$650	3.94%	\$12,389,025
South Florida Water Mgmt	0.2295	\$230	1.39%	\$4,376,299
Everglades Construction	0.0380	\$38	0.23%	\$724,616
Florida Inland Navigation	0.0320	\$32	0.19%	\$610,203
Grand Total	16.4939	\$16,494	100.00%	\$314,519,540

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The total taxes paid per million of taxable value in the Town in FY21 was \$16,494 a decrease of \$283.50 from FY20. Of that amount, \$2,996 stayed in the Town to pay for services and the remaining \$13,498 went to other taxing districts. A breakdown by taxing district for a \$1 million homesteaded property using the FY21 tax rates is shown below.



FY22 Millage Rate

Appearing on the following page is a millage rate table that provides the FY22 millage rate options versus the FY21 millage. An FY22 millage rate of 2.9520 represents a 1.48% reduction from FY21 and a \$0 change for homesteaded properties. This millage rate provides a surplus of \$2,022,019. We have also included two other options for Town Council consideration. The first option is to use a portion of the surplus to start to fund resiliency efforts, add funding to our CIP program, address code reform, or add to the funding for the Retirement fund to reduce the UAAL. In order to fund the above options we have calculated the millage to add \$1 million to the budget. The second option shown is to reduce the surplus to \$0. If there are other options or a combination of options the Town Council would like to consider, we can make the calculations at the Town Council meeting.

The State of Florida requires the Town to calculate a rolled-back millage rate. The rolled-back rate is defined as the millage rate which provides the same property tax revenue for each taxing authority as was levied during the previous year (exclusive of new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, deletions). The rolled-back millage rate currently is 2.8390 would represent a 5.25% decrease from the FY21

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millage and would provide the homestead property owner a \$109 per million reduction in taxes. This rate will change based on the updated taxable value amount released on July 1st. The rolled-back rate is required to be announced at the public hearings in September.

	FY21 Millage Rate	FY22 Millage Rate \$0 Increase for Homestead	FY22 Millage Rate - using \$1 million of Surplus for Resiliency, CIP, Code Reform, or UAAL	FY22 Millage Rate Reducing Surplus to \$0
Millage Rate	2.9962	2.9520	2.9018	2.8527
Tax Revenue	\$57,074,145	\$60,095,719	\$59,073,699	\$58,073,699
Revenue Increase over FY21	n/a	\$3,021,574	\$1,999,554	\$999,554
Millage % Increase/Decrease vs. FY21	n/a	(1.48%)	(3.15%)	(4.79%)
Homestead Value Increased by 1.4%	\$1,000,000	\$1,014,000	\$1,014,000	\$1,014,000
Town Taxes	\$2,846	\$2,846	\$2,797	\$2,750
Increase/(Decrease) over FY21	n/a	(\$0)	(\$49)	(\$96)
Non Homestead Tax Increase Ave 6.87%	n/a	\$159	\$105	\$53

In FY21, we prepared a very conservative revenue budget estimate due to the uncertainty surrounding the pandemic related recession. For FY21 to date, many of our revenue sources have exceeded budget expectations. The FY22 proposed revenues represent a conservative increase over FY21. The revenue budget by type for the General Fund for FY22 compared to FY21 is shown on the table below:

Revenue	FY2021	FY2022	FY21 vs. FY22 Difference	% Change
Ad Valorem Taxes	\$57,134,000	\$60,095,719	\$ 2,961,719	5.18%
Non Ad Valorem Taxes	6,351,000	6,710,500	359,500	5.66%
Licenses & Permits	4,245,100	4,419,233	174,133	4.10%
Intergovernmental	956,000	1,121,700	165,700	17.33%
Charges for Services	5,384,700	5,858,210	473,510	8.79%
Fines and Forfeitures	916,000	1,025,500	109,500	11.95%
Investment Earnings	904,773	360,000	(544,773)	-60.21%
Miscellaneous	494,500	499,500	5,000	1.01%
Transfers from the Enterprise Funds	3,225,000	3,736,665	511,665	15.87%
Transfers from unassigned fund balance for Contingency and Compensated Absences	<u>1,304,500</u>	<u>1,431,463</u>	<u>126,963</u>	9.73%
Total Revenues	\$80,915,573	\$85,258,490	\$ 4,342,917	5.37%

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Significant highlights for General Fund FY22 revenues include:

- ❖ Based upon the Property Appraiser's Preliminary Certification issued May 28, 2021, existing property taxable values in the Town have risen 6.87% over the prior year. The total taxable value is \$21,429,082,342.
- ❖ The amount included for property tax represents the taxes generated from millage rate that equals a \$0 increase for homestead property owners.
- ❖ The Non Ad Valorem tax revenue is increased based on current trends.
- ❖ The increase in Licenses and Permits is due to the high volume of current activity expected to continue into FY22.
- ❖ The Intergovernmental revenue increase is due to improvements in State revenue sharing and sales tax receipts.
- ❖ Charges for services increased mostly due to proposed increases for parking meter fees and usage. In addition, Recreation fees also increased due to the expectations that usage will continue to improve during the FY22 season and some fee increases. A Resolution approving these fee increases are included later in the document.
- ❖ Fines and forfeiture revenue increased based on the additional metered spaces.
- ❖ Investment earnings have decreased based on lower expected interest rates.
- ❖ The transfers from the Enterprise Funds represent a transfer of \$25,000 from the Par 3 Golf Course enterprise fund, a transfer of \$511,665 from the Marina Fund which represents General Fund allocated costs of services such as Finance, Human Resources, Town Manager and a small portion of Public Works and the transfer from the Building Enterprise Fund of \$3,200,000 represents allocated costs of General Fund services provided for the Building permit process.
- ❖ Transfers from fund balance represent transfers for Contingency and the compensated absence payouts for the year. It increased due to a large amount of expected retirements in FY22.

General Fund Expenditures

General Fund expenditures have increased by 2.87% from FY21. The details by expenditure category are shown in the table on the following page.

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Expenditure Category	FY2021	FY2022	FY21 vs. FY22	
			Difference	% Change
Salary and Wages	\$26,512,380	\$27,796,442	\$ 1,284,062	4.84%
Pension Benefits	11,590,985	11,620,081	\$ 29,096	0.25%
Other Employee Benefits	6,695,585	6,651,277	\$ (44,308)	-0.66%
Contractual	10,407,395	10,937,512	\$ 530,117	5.09%
Commodities	1,712,155	1,693,282	\$ (18,873)	-1.10%
Depreciation/Capital Outlay	2,318,836	2,279,381	\$ (39,455)	-1.70%
Subtotal Operating Expenditures	59,237,336	60,977,975	\$ 1,740,639	2.94%
Library	352,650	363,230	\$ 10,580	3.00%
Transfer to the Risk Insurance Fund	2,010,439	2,173,487	\$ 163,048	8.11%
Transfer to Capital Improvement Program	2,662,000	2,928,200	\$ 266,200	10.00%
Transfer to Underground Utility Fund	165,000	176,550	\$ 11,550	7.00%
Transfer to the Debt Service Fund	5,691,148	5,676,719	\$ (14,429)	-0.25%
Transfer to Coastal Management Fund	4,777,000	4,920,310	\$ 143,310	3.00%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	\$ -	0.00%
Contingency	600,000	600,000	\$ -	0.00%
Subtotal Transfers and Contingency	21,678,237	22,258,496	\$ 580,259	2.68%
Total General Fund	\$ 80,915,573	\$ 83,236,471	\$ 2,320,898	2.87%

Highlights for General Fund expenditures are as follows:

Total operating expenditures increased \$1,740,639 or 2.94% from FY21. Total transfers and other expenses increased \$580,259 or 2.68%. Details of the changes are as follows:

Operating Expenditures:

- ❖ Salary and wages increased \$1,284,062 due to the increase in FTEs in the General Fund of 1.18 (see full description later in the document). The increase also includes merit and step increases totaling \$427,661. As a reminder, the Town Council approved during the Compensation study, lowering merit increases to 1.5% - 6%, from 3% - 7.5% in FY21. During budget preparation, in past years, staff and the Town Council used a specific month in the new calendar year-over-year comparison to approve of COLA increases. This methodology was controversial and has created some distrust amongst the stakeholders. I believe this approach is flawed because of the potential wide fluctuations from month to month. Staff researched compensation models used by municipalities in the local job market. Overall, the analysis of the methods used appear to be subjective. We have decided to adopt the Social Security COLA calculation as the method to determine the annual COLA rather than focusing on a one-month snapshot. The Social Security calculation uses a three-month average of the CPI-W in order to calculate the annual COLA increase for social security recipients. We have taken the average of the CPI index for the Miami-Ft. Lauderdale-West Palm Beach area for the last three reporting periods. (This CPI index is reported every other month). We have included a COLA increase of 2.2% based on this calculation at a cost of \$544,659 in the budget. We are also including market adjustments for Police Officers and Fire-Rescue personnel to ensure they remain at the 75th percentile and a 1.1% market adjustment for General Employee ranges to maintain

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competitiveness. Additional information regarding compensation changes can be found later in this message under “Compensation Update”.

- ❖ The total annual required contribution for the defined benefit plan (DB) and defined contribution (DC) pension benefits increased in the general fund by a total of \$29,096 due to FTE allocations between funds and the new positions. In addition, in FY21, the Town used prepaid contributions of \$126,945 to offset the Town Contribution, in FY22 we are proposing to apply the remaining \$484,000 in prepaid contributions directly to reduce the UAAL. Defined Contribution costs increased by \$7,425.
- ❖ Other employee benefit costs decreased by \$44,308 or .66%. Health insurance costs were lower by \$23,727. FICA tax increased by \$40,713 due to the increase in the salary budget. The Longevity/Bonus program increased by \$20,362.
- ❖ Included in Other Employee Benefits is the Transfer to the OPEB trust. The transfer to the OPEB trust fund decreased by \$95,643. In the most recent actuarial report, the Town’s funding level was 133.9% funded using a 5% return assumption. The Investment Advisory Committee is recommending that the return assumption be lowered from 6% to 5%.
- ❖ The increase in contractual costs (\$530,117) is due to increases for code review of \$50,000, increases in sewage treatment and disposal costs of \$47,931, landscaping contracting \$110,937, additional compacted garbage pickup \$44,210, janitorial costs \$15,300, contractual hiring in recreation \$85,900 and IT \$40,000, IT Maintenance costs \$34,845, a contractual vehicle technician in the Police Department \$30,900, and electricity costs \$16,700. Also, employee events \$20,000, as well as education and conference travel, \$33,100 were added back into the budget after cuts in FY21 due to the pandemic.
- ❖ The decrease in commodities of (\$18,873) is related to numerous small decreases throughout these accounts.
- ❖ Depreciation/Capital outlay costs decreased \$39,455, due reduction in the purchase of equipment versus prior years.
- ❖ The funding for the Four Arts Library will increase by \$10,580. This funding is now tied to CPI with a cap of 3%. The CPI 12-month change through April for the Miami-Fort Lauderdale-West Palm Beach was 4.1%.

Transfers and Other:

- ❖ The transfer to the Risk Fund increased by \$163,048 due to anticipated increases in the insurance market.
- ❖ The transfer to the Capital Improvement Fund increased by (\$266,200) or 10% over FY21 to improve funding levels.
- ❖ The transfer to the Underground Utility Fund represents the transfer of funds to pay for the Project Manager’s salary and benefits.
- ❖ The transfer to the debt service fund decreased by \$14,429.
- ❖ Coastal funding includes a 3% increase of \$143,310. Please see the Coastal Budget section for more information about the budget and forecasted expenditures.

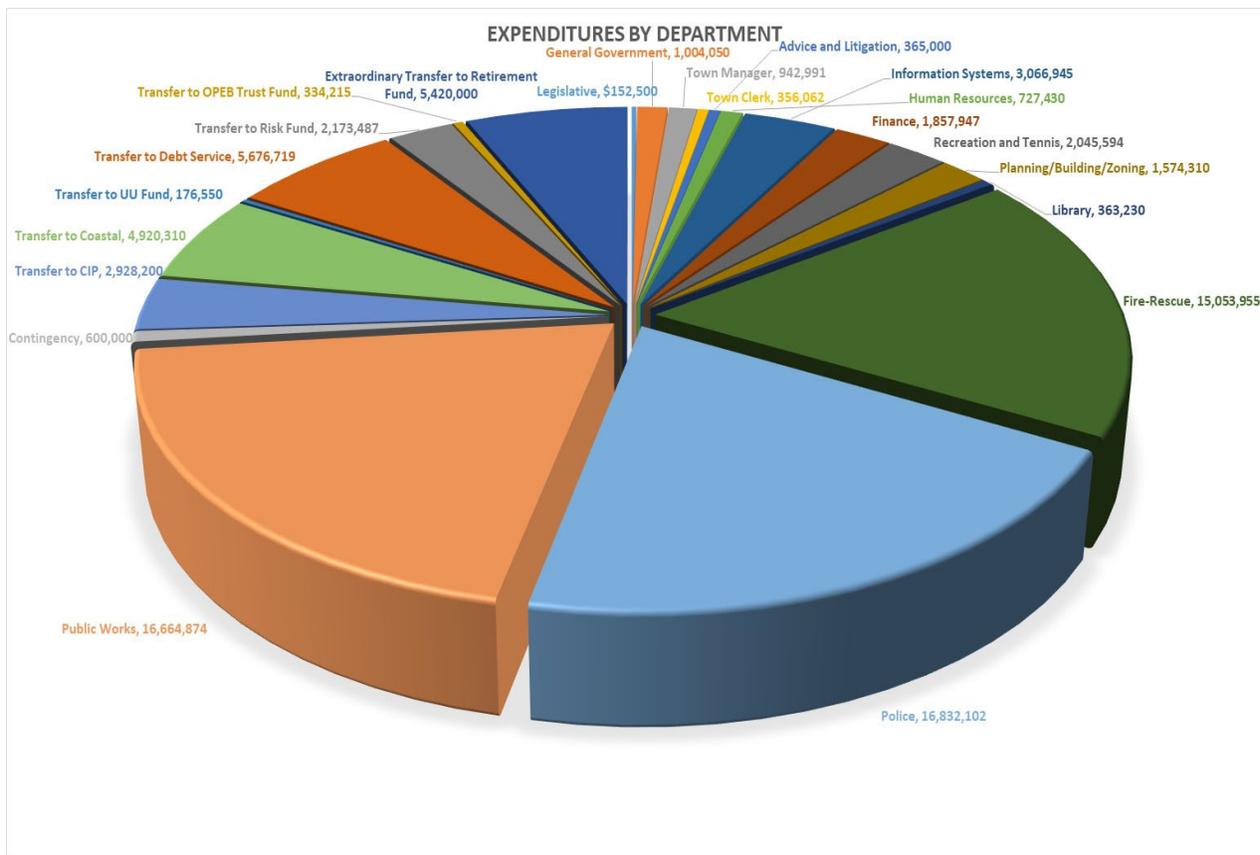
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- ❖ The extraordinary transfer to the retirement fund to accelerate improvements to the UAAL remained at \$5,420,000.
- ❖ Contingency is funded at 1% of operating expenditures. Absent extraordinary unforeseen circumstances, this amount should be enough to cover unexpected expenditures.

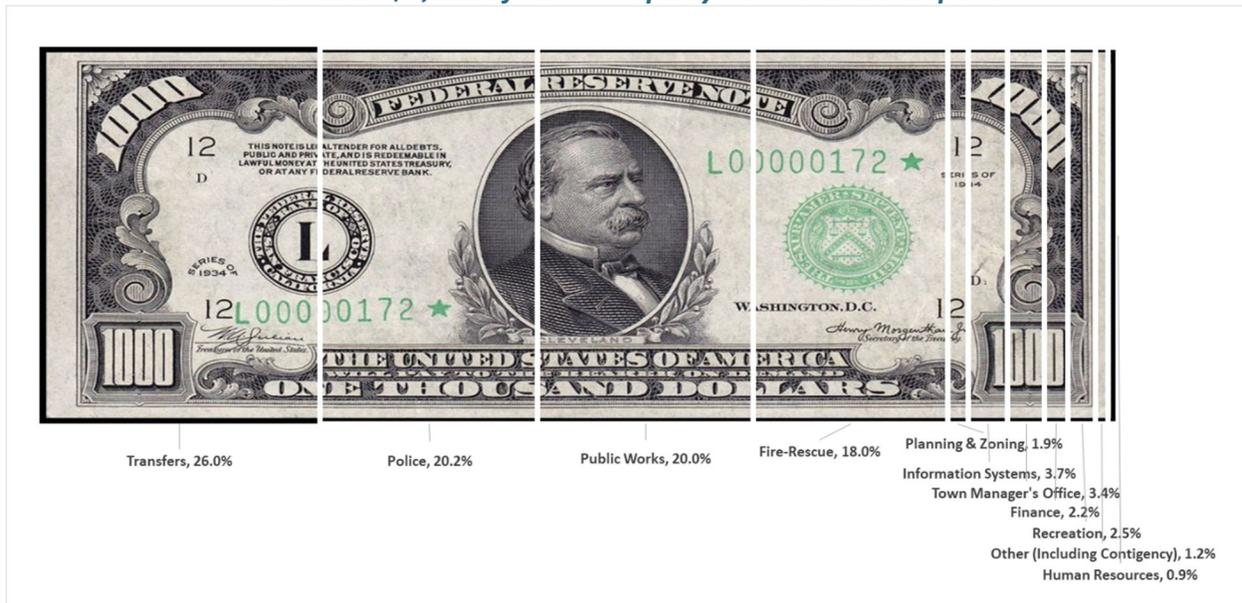
Funding By Department

Departmental Expenditures

The three largest departments, Police, Fire-Rescue and Public Works, account for over 58.3% of the Town budget. The transfers mentioned above account for another 26% for a total of 84.3% of the total Town budget. All other general government and administrative departments make up the balance of 15.7%. The charts below and on the following page provide a graphic example of expenditures by each department and transfer.



How each \$1,000 of Town Property Tax Revenue is spent



Fund Balance

The General Fund Unassigned Fund Balance as of September 30, 2020 was \$29,628,725. This amount was \$12,614,582 above the policy-required minimum. The FY22 budget includes a transfer of \$600,000 from fund balance to fund the contingency reserve and \$698,500 from the reserve for compensated absences to fund the compensated absence payouts. After the contingency transfer, the remaining balance in the unassigned fund balances will be \$11,316,082.

Total excess reserves in all Town funds as of September 30, 2020, were \$28,247,248.

For FY21, revenues are exceeding the budget estimates and are at 91.1% through May, and expenditures are close to budget estimates at 67.5% to date. Based on these factors, we are currently estimating a surplus of between \$1.5-2 million at FY21 year-end. If we experience a storm or other unexpected event this amount will decrease.

Compensation Update

Human Resources staff conducted an annual market assessment to ensure the Town’s pay ranges remain competitive within the Palm Beach County market and at the 75th percentile for public safety. Twenty (20) percent of all general positions and all sworn and certified positions were studied. The analysis of public safety market pay ranges resulted in increases to the minimum and maximum for all positions on the Fire Rescue step plan in order to bring the minimum and maximum to the 75th percentile. The maximum of the Police step plan will be increased for the Police Officer and the Police Sergeant position. The General employees that were studied this year remain competitive and within policy with two exceptions. Two positions were found to be below the 65th percentile of the market and will be re-graded so that the maximum is between the 65th and 75th percentile. In order to remaining competitive for the rest of the positions, we

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have increased the ranges by 1.1% for all other positions (unless they are at or above the 75th percentile).

Personnel Complement

The total FTE includes full time employees and part time no benefits employees (PTNB). The total personnel complement (for all funds Townwide) for FY22 is 348.68 full-time equivalent personnel (FTE), which is a net increase of 3.11 FTE from the adopted FY21 budget. A chart of the FTE by department is shown below for FY21 and FY22. The chart shows full-time employees which increased by 3.0 FTE and PTNB staffing which increased by .11 FTE. The changes in the FTE for both full-time and part-time staffing are described in detail after the table.

Department/Fund	FY21	FY22
Full Time Staffing		
Town Manager	7.00	7.70
Information Systems	8.00	8.00
Human Resources	3.77	4.00
Finance	13.69	13.69
Planning & Zoning	9.10	9.10
Fire-Rescue	78.40	78.40
Police	96.85	96.85
Public Works	79.88	81.00
Recreation	7.90	8.40
Town Docks	1.57	4.55
Par 3 Golf Course	6.65	6.55
Building Fund	17.65	16.65
Underground Utility Fund	1.00	1.00
Coastal Management Fund	1.00	1.00
Risk Fund	1.78	1.20
Health Fund	1.12	0.55
OPEB Trust	0.98	0.50
Retirement Fund	0.66	0.86
Total Full Time Staffing	337.00	340.00
Part Time No Benefit Staffing		
Fire- Rescue (Ocean Rescue)	3.00	3.00
Police	1.35	0.00
Recreation Center	1.78	1.34
Tennis	1.38	1.03
Town Wide Undergrounding	0.00	0.75

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Fire Prevention	0.00	0.38
Building Fund	0.00	0.38
Human Resources	0.00	0.40
Risk Management	0.00	0.20
Health	0.00	0.10
OPEB	0.00	0.05
Par 3 Golf Course	1.06	1.06
Total Part Time No Benefits Staffing	8.57	8.68
Total Town Staffing	345.57	348.68

The increase of 3.11 FTEs in FY22 is made up of the following additions and reductions in part time and full time positions:

Position changes:

- 1 FTE reduction of the Human Resource Director.
- 1 FTE addition of Assistant Town Manager.
- 1 FTE addition of Communications Specialist (TMO/HR)
- 1 FTE addition of Administrative Assistant in Planning Zoning and Building.
- 1 FTE reduction of Electronic Documents Manager (PZB/IT)
- 1 FTE reduction in Police with the elimination of Training Coordinator.
- 1 FTE addition of Project Engineer Public Works
- **3 FTE increase at Marina.**
- .75 FTE addition of Administrative Assistant for the Town wide underground program.
- .25 FTE reduction of full time administrative position to part time in HR
- .25 FTE reduction of full time administrative position to part time in PZB
- .35 FTE reduction in Police of part time vehicle technician
- 0.79 FTE reduction in Recreation part time no benefit positions.

Other Funds

Below are highlights from the budgets for other Town funds. Additional information can be found at the tabs in the back of the Budget Document behind the General Fund information. The Town’s other funds include: Special Revenue, Debt Service, Capital Improvement Funds, Enterprise Funds (Marina, Par 3 Golf Course and Building Enterprise Fund), Internal Service Funds (Health, Risk, Equipment Replacement), and Trust Funds (Pension and OPEB Trust).

Special Revenue Fund (122) Townwide Underground Utility Project

The Townwide Underground Utility Project fund accounts for the project costs and associated assessments and borrowings for the project. During FY22, we expect to complete Phase 2 South and Phase 3 South, and continue construction of Phase 4 North and South and begin construction of Phase 5.

In addition to the FY22 budget, a cash flow projection through 2026 using the updated opinion of costs is included in the Townwide Underground Utility section. During 2021, property owners were provided a final opportunity to prepay their assessments. The Town received over \$6.5 million in prepaid assessments reducing the amount available to pay future debt service. The Town issued the final GO bond in the amount of \$8,575,000. The prior forecast had a higher amount estimated for debt service than the amount actually issued. After the issuance of the 2021 General Obligation Bond, the forecast currently shows a projected ending deficit of \$12,657,846 in FY2026. Staff is presenting an option to fund this deficit by using Marina surplus funds. More details can be found later in this document in the Marina section under the Enterprise Fund tab.

Debt Service Funds (205, 206)

The Debt Service Funds provide for the payment of principal and interest on the Town's outstanding bonds.

The 2016A, 2013, 2019 Series Revenue Bond debt service is funded from non-ad valorem revenues. A portion of the debt service payment is funded through the Par 3 Enterprise Fund for the Town's portion of the golf course and clubhouse renovation (\$191,100), and a portion is funded through the Coastal Management Fund (\$508,958). The non-ad valorem revenue transfer from the General Fund for FY22 is \$5,676,719.

The 2016B Series Revenue Bonds debt service appropriation of \$722,113 is funded through non ad valorem assessments on the property owners within the Worth Avenue Assessment District.

The Town has issued General Obligation bonds for the Underground Utility Project. These bonds shall be payable first from the Underground Utility Project special assessments and, to the extent the assessments are insufficient to pay debt service or not assessed, ad valorem taxes will be levied and collected on all taxable property in the Town to pay principal and interest on the bonds as they become due and payable. Total debt service for FY22 on these bonds will be \$3,847,805.

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In 2020, the Town issued non ad valorem debt totaling \$31,000,000 through a bank loan for the Marina construction project at an interest rate of 2.25%. The debt service for FY22 will be \$1,992,763 and paid through the Marina fund. This loan is structured to include a 1% prepayment premium during the first four years and no prepayment premium thereafter.

The Town’s outstanding Revenue Bond debt as of September 30, 2021, is shown on the table below:

<i>Year Issued</i>	<i>Outstanding Principal Balance September 30, 2021</i>	<i>Purpose</i>
2016A	\$38,125,000	First Phase of the ACIP and Refund Outstanding Debt
2016B	\$9,900,000	Worth Avenue Commercial District Project
2013	\$5,470,000	Remaining Balance on Second Phase of ACIP
2018	\$53,320,000	General Obligation Bonds for Townwide Undergrounding Project
2019	\$48,285,000	Taxable Refunding Revenue Bonds for Second Phase of the ACIP
2019	\$4,475,000	Refunding of Remaining Balance of First Phase of ACIP Debt
2020	31,000,000	Marina Loan
2021	8,575,000	General Obligation Bonds for Townwide Undergrounding Project
Total	\$199,150,000	

As of September 30, 2021, the Town’s net bonded debt will amount to 18.6% of the legal limit of \$1,071,454,117 (5% of preliminary FY22 taxable value of \$21,429,082,342).

Capital Improvement Funds (307, 309, 311, 314)

For FY22, the following items totaling \$5,540,000 are included in the Capital Improvement Fund (307):

- Pavement Management - \$1,000,000
- Drainage Improvements - \$1,075,000
- Sanitary Sewage System Improvements - \$1,770,000
- Town Building Improvements - \$595,000
- Water main improvements (WPB) - \$1,000,000 (Funded by West Palm Beach)

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- General Engineering Services - \$100,000

The transfer to the Capital Improvement Fund has increased by \$266,200.

The American Rescue Plan (ARP) will provide the Town funding for sewer and drainage projects. We currently expect to receive \$3,400,000 from this source. The updated 5-year Capital Improvement plan delayed plans to rehabilitate the North Fire-Rescue Station from 2023-2024 to FY2025 - 2026. This project is expected to cost \$5,500,000. Due to the ARP funding, for sewer projects, we were able to divert funds to mostly fund the North Fire-Rescue Station project. The ending reserve balance drops to less than \$1,000,000, which may not cover any potential overages on other projects or the North Fire-Rescue station. The Town Council may consider additional funding this year or in future years for Capital Improvement Projects.

Coastal Management

The Coastal Management Fund (309) is used to fund the construction costs of the coastal projects. The details of the FY22 budget for Coastal Management can be found in the Annual Budget Document. This plan has been updated by Public Works to include estimates for future projects based upon current costs. The plan includes resiliency projects such as the Mid-Town seawall funded at \$2.5 million per year for the next five years and annual funding of \$1,000,000 per year for the next ten years for seawall or bulkhead repair or replacement.

Enterprise Funds (401, 402, 405)

Town Marina

Town Marina were closed for construction through most of FY22. The marina is expected to be operational as of September 1, 2021. Included in the budget document, is a 10-year financial forecast for the marina. Staff is proposing to use \$2,600,000 per year of the annual surplus for the next 5 years from the Marina Fund to fund the deficit in the Townwide Underground Project Fund.

In addition, we have included 3 financial policies for Town Council consideration. The policies include a Dock Maintenance and Improvement Reserve, Marina Depreciation Reserve, and the Unrestricted Net Position Policy. If the policies are approved, we will bring a Resolution back to the Town Council for approval of the policies.

There will be a separate presentation later in the document to discuss these items in more detail.

A Resolution to approve transient fees is included later in this document. The annual and seasonal fees were already approved earlier this year.

Par 3 Golf Course

Pending the Town Council approval of the recommended fees, Par 3 revenues are projected to increase over end of year estimates during FY22. The various FY22 fee adjustments include strategic increases to green fees and passes which will capitalize on player demand for our unique facility. The Par 3 Golf Course anticipates an operating gross profit of \$683,500 prior to depreciation and other below the line expenses. The transfer to the reserves for the Golf Course and Clubhouse and the Equipment Replacement Fund total \$263,924. Additional deductions from the operating profit include transfers for debt service (\$194,813), contingency (\$92,950) and the general fund (\$25,000).

FY20 ended the year with a small deficit due to the closures related to the pandemic. To date, for FY21, the Par 3 revenues are on track to end the year well over the budget estimates. The Par 3 should end the year with a healthy surplus. The LTFP forecast shows improvement to the net assets of the fund. We will closely monitor this fund to ensure that there is improvement in the reserves.

Resolutions are included in the backup for the proposed fee increases.

Building Enterprise Fund

The Building Enterprise Fund was created last year to account for all building permit revenue and expenses and allow for greater transparency as required by the State of Florida. During FY21, a cost allocation study was performed to confirm the appropriate permit fee multiplier to stay consistent with Florida Statutes and to provide the basis for implementing reduced permit fees for owners and contractors that choose to use private providers on their construction projects. FY21 revenues are expected to be higher than budget and will provide for a higher surplus than anticipated. Total revenues for FY22 are conservatively estimated to be \$6,683,919 and total operating expenses are \$6,295,795 which includes a transfer to the General Fund of \$3,200,000, which is for the allocated costs that the General Fund provides to the building permit process. Building permit related revenues have increased by \$421,914 due to the recent increase in building activity. After depreciation of \$93,363 and a 5% operating expense contingency of \$154,790 there is a projected balance of \$139,971, which will add to the reserves of this fund for a potential downturn.

Internal Service Funds (501, 502, 320)

The transfer to the Risk Fund (501) has increased by \$163,048 due to expected increases in the insurance market.

The Health Insurance Fund (502) transfer from all funds has decreased due to past favorable claims experience.

Executive Summary
Town of Palm Beach

The Equipment Replacement Fund (320) contains the accumulated depreciation of all fixed assets over the established thresholds of \$5,000 for capital equipment and \$3,000 for computer equipment. A detailed listing of planned equipment purchases is located in the Internal Service Funds section of the Annual Budget Document.

Trust Funds (600 & 610)

Retirement (600)

The FY22 actuarially determined contribution to the DB plan totals \$11,746,005. The contribution decreased \$46,487 due to the updated mortality tables used by FRS, offset by assumption changes, including the investment return which was lowered in FY20 from 7.1% to 6.8% and has decreased to 6.6% in FY21. In FY21 the Town used \$126,945 in prepaid contributions to offset the Town's contribution. The Town has \$484,000 remaining in prepaid contributions that we are proposing to be used to directly lower the UAAL and not use the funds to offset Town Contributions.

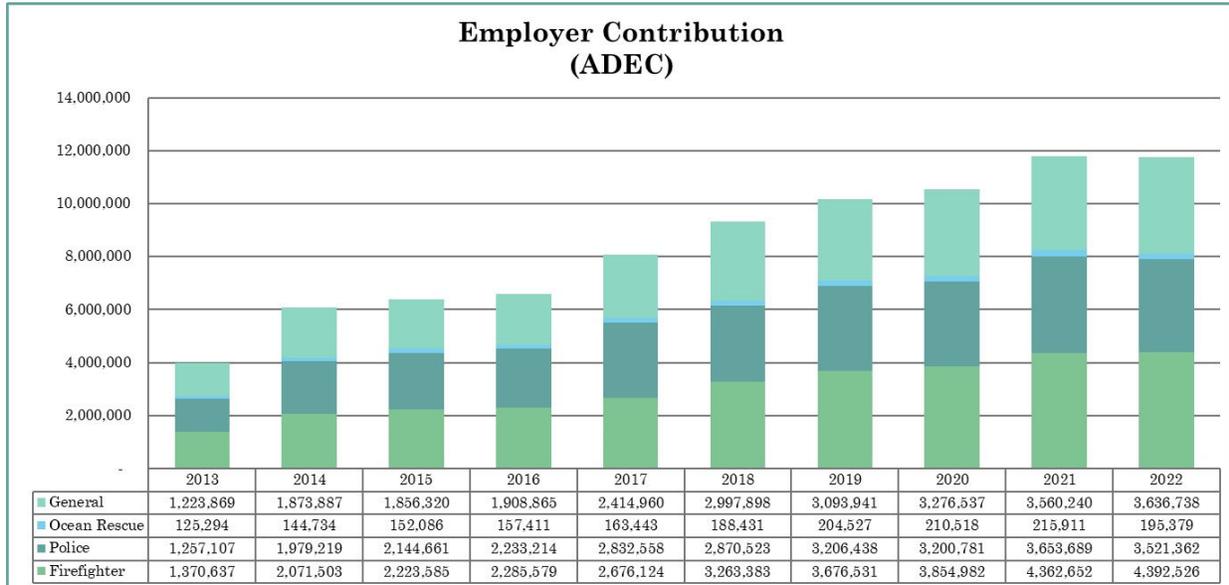
The Town contribution amounts by employee group are shown below versus the FY21 contribution. Legacy plan costs represent \$8,838,582 (75.25%) of the total and the costs for the ongoing plan are \$2,907,423 (24.75%).

Town DB and DC Retirement Contributions

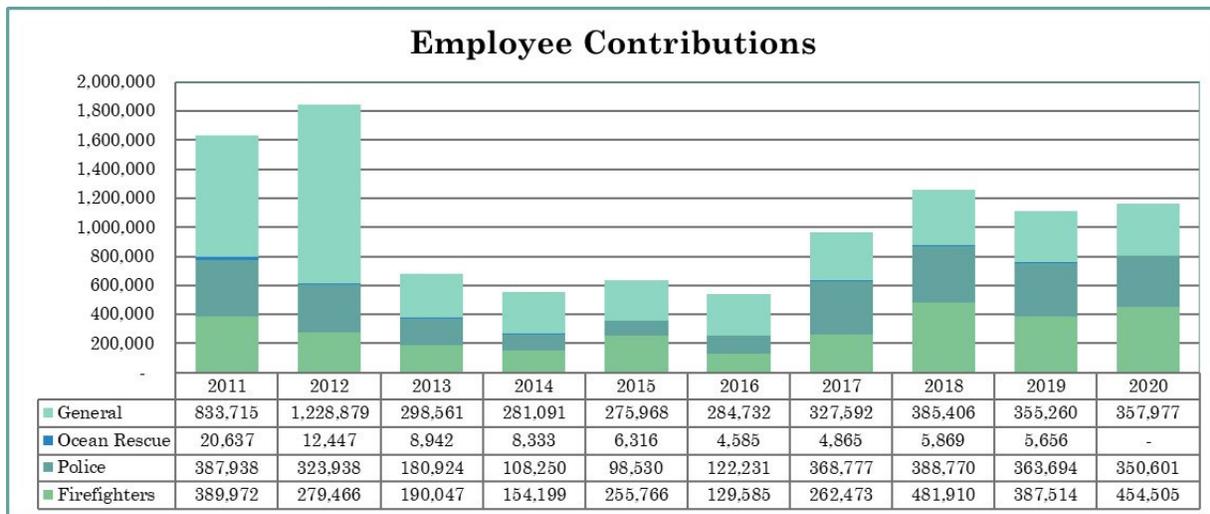
Town Retirement Contributions	FY2021	FY2022	\$ Change	% Change
General Employee DB	\$3,560,240	\$3,636,738	\$76,498	2.15%
Lifeguards DB	215,911	195,379	(\$20,532)	-9.51%
Police DB	3,653,689	3,521,362	(\$132,327)	-3.62%
Fire-Rescue DB	4,362,652	4,392,526	\$29,874	0.68%
Total DB Contribution	\$11,792,492	\$11,746,005	(\$46,487)	-0.39%
Total DC Contribution	\$626,921	\$638,746	\$11,825	1.89%
Total Town DB and DC Contribution	\$12,419,413	\$12,384,751	(\$34,662)	-0.28%

Executive Summary
Town of Palm Beach

The historical 10-year trend in Town actuarially determined employer contributions (ADEC) for the defined benefit pensions are shown on the chart below.



The 10-year trend for employee contributions is shown below:



Based on pension changes, the Town no longer provides a DC plan for public safety employees. For General Employees and Lifeguards, the Town contributes a mandatory match of 3% and an optional match of 2% to the Defined Contribution (DC) plan. Total employer contributions to the DC plan are shown in the table on the following page:

Employer Defined Contribution Funding

DC Contributions	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2022 Budget
General	\$467,062	\$445,592	\$450,148	\$620,455	\$631,738
Lifeguards	5,844	5,155	2,356	6,386	7,008
Total	\$472,906	\$450,747	\$452,504	\$626,841	\$638,746

Health Insurance (OPEB) Trust (610)

The actuarially determined transfer to the OPEB trust from the General Fund in the FY22 budget is \$334,215. This amount is \$95,643 less than FY21. The Investment Advisory Committee is recommending investment return assumption be lowered from 6% to 5%. The funded ratio in the September 30, 2020, actuarial report was 133.9% at the 5% rate.

The Town’s balance in the OPEB trust fund continues to be well ahead of other government agencies across the country.

Worth Avenue Special Assessment District

The budget for the Worth Avenue Special Assessment District is included in the Capital Funds and the Debt Service section of the budget document. The budget includes funding for maintenance and debt service. These costs are fully offset by the assessments charged to property owners within the district.

Tentative Millage Rate

Resolution No. 063-2021 adopts a tentative millage rate of 2.9962. This rate is set at the same rate as last year in case changed circumstances and/or Town Council decision later this summer require the final millage rate to be set higher than the proposed rates under consideration. Florida law requires a first class mailing to all taxpayers if the millage rate is increased above the tentative millage rate adopted by the Town Council prior to the September public hearings. The final millage rate will be set at the public hearings in September.

Long-Term Financial Plan

The Long-Term Financial Plan (LTFP) has been updated with the FY21 adopted budget and will be updated once the FY22 proposed budget is finalized.

Upcoming Meeting Schedule

The State mandated schedule requires that two public hearings be held in September to provide for the final adoption of the Town’s FY22 budget and millage rate. The proposed public hearing

Executive Summary
Town of Palm Beach

meeting dates are as follows: These dates are presented in the Millage Rate Resolution and provided to the Property Appraiser. – **NOTE NEW DATES**

- First Public Hearing – September 13, 2021 at 5:01pm
- Second Public Hearing – September 23, 2021 at 5:01pm

Conclusion

This concludes the executive summary portion of the FY22 proposed budget. Please see the documents that follow this summary for detailed information about the FY22 budget. Staff will be prepared to answer any questions you may have.

Respectfully Submitted,



Kirk Blouin
Town Manager

cc: Department Directors

Budget Summary by Fund Type
Town of Palm Beach

BUDGET SUMMARY BY FUND TYPE

FY 22 Budget Summary by Fund Type, Revenues and Expenditures								
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
Revenues								
Ad Valorem Taxes	60,095,719	-	-	-	-	-	-	60,095,719
Non Ad Valorem Taxes	7,517,500	3850000	724,113	429,727	-	-	-	12,521,340
Licenses and Permits	3,657,233	-	-	-	6,644,000	-	-	10,301,233
Intergovernmental	1,121,700	-	-	3,200,000	-	-	-	4,321,700
Charges for Services	5,858,210	-	-	-	12,274,326	8,966,344	-	27,098,880
Fines and Forfeitures	1,025,500	-	-	-	15,000	-	-	1,040,500
Contributions/Grants	-	-	-	5,000	-	-	15,192,345	15,197,345
Gain/Loss on Investments	-	-	-	-	-	75,000	4,300,000	4,375,000
Interest Earnings	360,000	255,009	500	875,391	24,935	315,000	18,500,000	20,330,835
Miscellaneous	454,500	239,309	-	-	11,419	-	5,000	710,228
Special Assessments	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Interfund Transfers	5,168,128	3,273,250	6,376,778	8,712,737	-	-	5,420,000	28,950,893
Subtotal	85,258,490	7,617,568	7,101,391	13,222,855	18,969,680	9,356,344	43,417,345	184,943,673
Appropriations from Fund								
Balance	0	45,391,286	185,000	31,405,444	545,879	4,731,340	0	82,258,949
Total Revenues	\$85,258,490	\$53,008,854	\$7,286,391	\$44,628,299	\$19,515,559	\$14,087,684	\$43,417,345	\$267,202,622
Expenditures								
Salaries and Wages	27,796,442	140,693	-	129,922	2,313,543	203,756	143,339	30,727,695
Employee Benefits	23,691,358	44,536	-	53,781	1,230,850	5,895,167	2,790,885	33,706,577
Contractual	13,110,999	48,975,570	7,500	36,299,248	3,798,884	2,017,728	23,792,820	128,002,749
Commodities	1,693,282	250	-	6,200	474,425	3,846	390	2,178,393
Depreciation/Capital Outlay	2,279,381	-	-	5,661,963	2,037,206	1,767,419	-	11,745,969
Debt Service	-	3,847,805	7,278,891	-	1,992,763	48,312	-	13,167,771
Interfund Transfers	13,701,779	-	-	1,873,185	6,623,315	-	-	22,198,279
Other	963,230	-	-	604,000	381,361	4,000,000	-	5,948,591
Subtotal	83,236,471	53,008,854	7,286,391	44,628,299	18,852,347	13,936,228	26,727,434	247,676,024
Transfer to Fund								
Balance/Retained Earnings	-	-	-	-	663,212	151,456	16,689,911	17,504,579
Total Expenditures	\$83,236,471	\$53,008,854	\$7,286,391	\$44,628,299	\$19,515,559	\$14,087,684	\$43,417,345	\$265,180,603
Financial Ratios								
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	70.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22.49%
Ad Valorem Taxes per capita (8,321 population)	\$7,222	\$0	\$0	\$0	\$0	\$0	\$0	\$7,222
Total expenditures per capita (8,321 population)	\$10,003	\$6,370	\$876	\$5,363	\$2,345	\$1,693	\$5,218	\$31,869
Personnel as a percentage of the total budget	33.39%	0.00%	0.00%	0.29%	11.85%	1.45%	0.33%	11.59%
Capital expenditures as percentage of total fund budget	2.74%	0.00%	0.00%	12.69%	10.44%	12.55%	0.00%	4.43%
Capital expenditures per capita (8,321 population)	\$274	\$0	\$0	\$680	\$245	\$212	\$0	\$1,412



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GENERAL FUND REVENUES AND EXPENDITURES

Budget Comparison - Fiscal Years 2021 - 2022

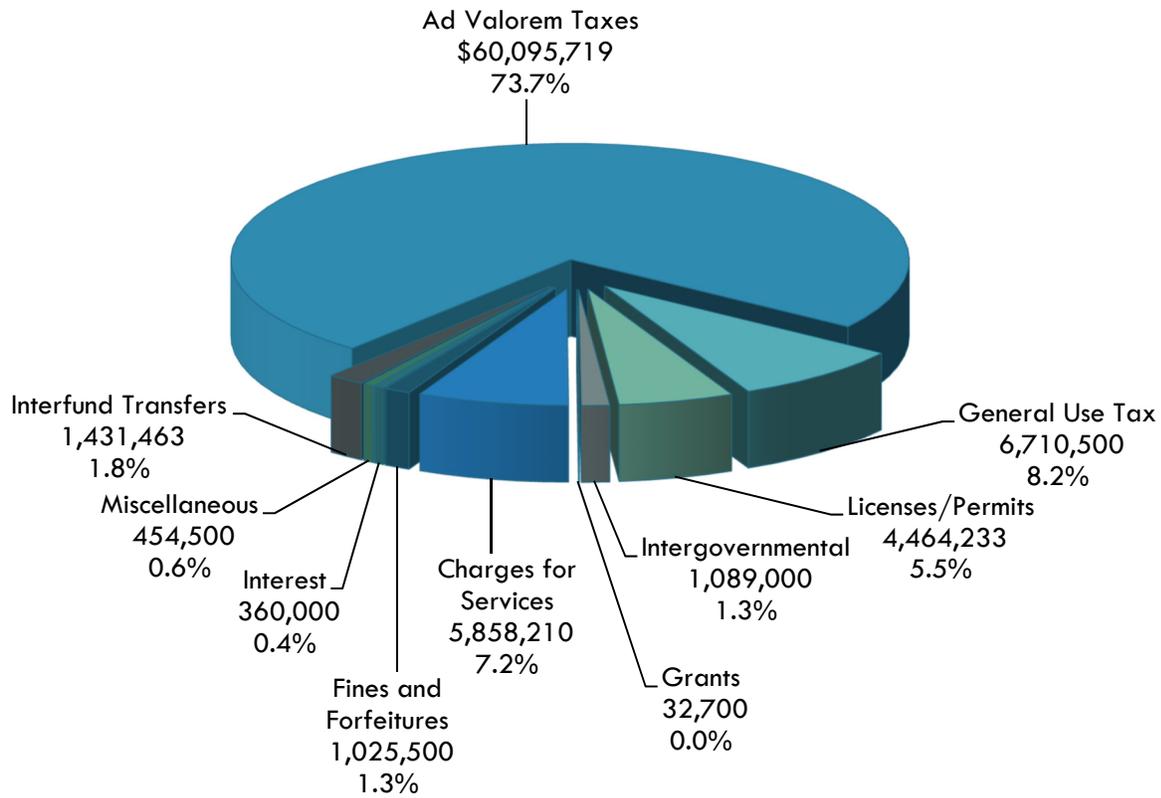
	Budget FY2021	Budget FY2022	FY21 vs. FY22 \$ Difference	FY21 vs. FY22 % Change
Revenues				
Ad Valorem Taxes	\$57,134,058	\$60,095,719	\$2,961,661	5.18%
Non Ad Valorem Taxes	6,351,000	6,710,500	\$359,500	5.66%
Licenses & Permits	4,245,100	4,419,233	\$174,133	4.10%
Intergovernmental	956,000	1,121,700	\$165,700	17.33%
Charges for Services	5,384,700	5,858,210	\$473,510	8.79%
Fines and Forfeitures	916,000	1,025,500	\$109,500	11.95%
Investment Earnings	904,715	360,000	-\$544,715	-60.21%
Miscellaneous Revenues	494,500	499,500	\$5,000	1.01%
Interfund Transfers	25,000	536,665	\$511,665	2046.66%
Transfer From Fund Balance	1,304,500	1,431,463	\$126,963	9.73%
Transfer from Building Fund	3,200,000	3,200,000	\$0	100.00%
Total Revenues	\$80,915,573	\$85,258,490	\$4,342,917	5.37%
Expenditures				
Legislative	\$154,400	\$152,500	-\$1,900	-1.23%
General Government	863,542	1,004,050	\$140,508	16.27%
Town Manager	802,615	942,991	\$140,376	17.49%
Town Clerk	316,092	356,062	\$39,970	12.65%
Advice and Litigation	390,000	365,000	-\$25,000	-6.41%
Human Resources	700,508	727,430	\$26,922	3.84%
Information Systems	2,935,478	3,066,945	\$131,467	4.48%
Finance	1,774,049	1,857,947	\$83,898	4.73%
Recreation and Tennis	1,865,276	2,045,594	\$180,318	9.67%
Planning/Building/Zoning	1,401,621	1,574,310	\$172,689	12.32%
Library	352,650	363,230	\$10,580	3.00%
Fire-Rescue	14,621,091	15,053,955	\$432,864	2.96%
Police	16,906,530	16,832,102	-\$74,428	-0.44%
Public Works	16,076,276	16,664,874	\$588,598	3.66%
Contingency	600,000	600,000	\$0	0.00%
Transfer to Other Funds				
Transfer to CIP	2,662,000	2,928,200	\$266,200	10.00%
Transfer to Coastal	4,777,000	4,920,310	\$143,310	3.00%
Transfer to UU Fund	165,000	176,550	\$11,550	7.00%
Transfer to Debt Service	5,691,148	5,676,719	-\$14,429	-0.25%
Transfer to Risk Fund	2,010,439	2,173,487	\$163,048	8.11%
Transfer to OPEB Trust Fund	429,858	334,215	-\$95,643	-22.25%
Extraordinary Transfer to Ret Fund	5,420,000	5,420,000	\$0	0.00%
Total General Fund Expenditures	\$80,915,573	\$83,236,471	\$2,320,898	2.87%
Revenues Over/(Under) Expenditures	\$0	\$2,022,020		



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General Fund Revenues
Town of Palm Beach

REVENUES BY TYPE



Ad Valorem Taxes	\$ 60,095,719
General Use Tax	6,710,500
Licenses/Permits	4,464,233
Intergovernmental	1,089,000
Grants	32,700
Charges for Services	5,858,210
Fines and Forfeitures	1,025,500
Interest	360,000
Miscellaneous	454,500
Interfund Transfers	3,736,665
Use of Fund Balance	1,431,463
	\$ 85,258,490

General Fund Revenues
Town of Palm Beach

FY2022

Title	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	% Variance	% of Total Budget
Ad Valorem Taxes							
Current Ad Valorem Taxes	54,847,083	56,740,735	57,134,058	57,134,058	60,095,719	5.18%	70.49%
Back Taxes	36,664	76,962	-	-	-	0.00%	0.00%
	54,883,747	56,817,697	57,134,058	57,134,058	60,095,719	5.18%	70.49%
Sales, Use and Fuel Taxes							
1-6 Cents Local Opt Fuel Tax	241,392	215,880	235,000	209,910	220,000	-6.38%	0.26%
1-5 Cents Local Opt Fuel Tax	111,983	99,266	110,000	96,712	105,000	-4.55%	0.12%
	353,375	315,146	345,000	306,622	325,000	-5.80%	0.38%
Utility Services Taxes							
Electricity Utility	2,652,524	2,699,268	2,666,000	2,700,000	3,037,500	13.93%	3.56%
Simplified Telecom Tax	1,041,475	1,053,108	1,070,000	1,020,000	1,025,000	-4.21%	1.20%
Water Utility	1,956,020	1,954,802	1,950,000	1,950,000	1,950,000	0.00%	2.29%
Gas Utility	277,509	323,903	300,000	345,000	350,000	16.67%	0.41%
Propane Utility	18,458	21,099	20,000	23,500	23,000	15.00%	0.03%
	5,945,986	6,052,179	6,006,000	6,038,500	6,385,500	6.32%	7.49%
Business Tax Receipts							
Business Tax Receipts	744,976	781,754	740,000	739,658	777,000	5.00%	0.91%
Business Tax Receipt Penalties	28,063	32,149	30,000	30,000	30,000	0.00%	0.04%
	773,039	813,903	770,000	769,658	807,000	4.81%	0.95%
Building Permits							
Building	8,115,868	6,606,842	-	-	-	0.00%	0.00%
Electrical	369,503	138,809	-	-	-	0.00%	0.00%
Plumbing	195,696	61,266	-	-	-	0.00%	0.00%
Permit Processing	24,270	21,190	-	-	-	0.00%	0.00%
Permit Penalty	41,276	25,888	-	-	-	0.00%	0.00%
Except/Var. App.	247,878	265,707	235,000	314,901	275,000	17.02%	0.32%
Reinspection Fees	3,240	1,510	-	100	-	0.00%	0.00%
Abandonments	370	(205)	-	(194)	-	0.00%	0.00%
Architectural Fees	282,370	253,542	250,000	416,520	280,000	12.00%	0.33%
Landmarks Submittal	44,950	45,405	37,000	73,543	45,000	21.62%	0.05%
Mechanical Permits	301,404	158,119	-	-	-	0.00%	0.00%
Contractor Registration Fee	9,750	6,725	-	-	-	0.00%	0.00%
Landscape Permit	3,952	-	-	-	-	0.00%	0.00%
Miscellaneous Permit Fees	360	7,500	-	-	-	0.00%	0.00%
Building Permit Search Fee	53,650	55,650	-	-	-	0.00%	0.00%
Permit Revision Fee	197,575	178,600	-	-	-	0.00%	0.00%
	9,892,112	7,826,548	522,000	804,870	600,000	14.94%	0.70%
Franchise Fees							
Electricity Franchise	1,956,232	1,895,038	1,950,000	1,787,318	2,010,733	3.11%	2.36%
Gas Franchise	270,709	281,490	300,000	300,000	300,000	0.00%	0.35%
	2,226,940	2,176,527	2,250,000	2,087,318	2,310,733	2.70%	2.71%
Other Licenses, Fees & Permits							
Right Of Way Permits	1,079,411	1,026,273	606,600	565,791	600,000	-1.09%	0.70%
Residential Parking Plans	96,200	113,475	95,000	110,000	100,000	5.26%	0.12%
Taxi Permits	675	1,125	900	900	900	0.00%	0.00%
Flood Plain Mgmt Permit Fee	10,958	11,250	-	771	-	0.00%	0.00%

General Fund Revenues
Town of Palm Beach

Newsrack Enclosure Admin Fee	820	700	600	600	600	0.00%	0.00%
Charitable Solicitations Fee	43,320	27,640	40,000	10,000	40,000	0.00%	0.05%
Char Solit Late Filing Fee	2,865	3,675	5,000	3,500	5,000	0.00%	0.01%
	1,234,249	1,184,138	748,100	691,562	746,500	-0.21%	0.88%
Federal Grants							
Bullet Proof Vests Grant	8,395	-	7,700	7,700	7,700	0.00%	0.01%
Federal Grants - Public Safety	57,614	15,102	-	-	-	0.00%	0.00%
FEMA/FDOT Reimbursement	121,978	816,498	-	751,084	-	0.00%	0.00%
CARES Act	-	14,856	-	-	-	0.00%	0.00%
	187,987	846,456	7,700	758,784	7,700	0.00%	0.01%
State Grants							
State Of FL - Public Safety	-	50,000	-	-	-	0.00%	0.00%
State Of FL - Emer Mgmt	7,393	44,237	-	27,403	-	0.00%	0.00%
	7,393	94,237	-	27,403	-	0.00%	0.00%
State Shared Revenues							
State Revenue Sharing	280,793	256,510	200,000	256,239	280,000	40.00%	0.33%
Alcoholic Beverage Lic	24,393	29,380	26,000	30,000	26,000	0.00%	0.03%
Local Govt. Sales Tax	672,120	622,691	600,000	685,071	685,000	14.17%	0.80%
Fire Supp Compensation	36,691	25,875	30,000	37,409	37,000	23.33%	0.04%
911 Equip Reimbursement	24,217	28,490	20,000	8,115	20,000	0.00%	0.02%
Seized Tag	3,417	2,567	3,800	2,103	2,500	-34.21%	0.00%
Fuel Tax Refund	21,569	23,506	21,000	22,421	21,000	0.00%	0.02%
	1,063,200	989,019	900,800	1,041,358	1,071,500	18.95%	1.26%
Grants From Other Local Units							
Ems Grant - PB County	-	-	25,000	-	25,000	0.00%	0.03%
	-	-	25,000	-	25,000	0.00%	0.03%
Shared Revenues-Other Local Units							
County Occ. Licenses	20,720	16,016	20,000	15,000	15,000	-25.00%	0.02%
\$12.50 Citation Monies	2,765	2,879	2,500	2,728	2,500	0.00%	0.00%
	23,485	18,895	22,500	17,728	17,500	-22.22%	0.02%
Public Safety							
Special Assignment Ot - Other	1,332,881	2,070,693	1,400,000	2,816,029	1,100,000	-21.43%	1.29%
Police Id Cards	47,150	4,600	25,000	25,000	25,000	0.00%	0.03%
Burglar Alarm False Alarm Fees	73,375	37,350	55,000	55,000	55,000	0.00%	0.06%
Burglar Alarm Registration Fee	90,900	88,925	95,000	90,000	90,000	-5.26%	0.11%
Burglar Alarm - Penalties	7,180	7,873	5,000	5,159	5,000	0.00%	0.01%
Burglar Alarm - Direct Connect	21,772	21,927	23,000	23,000	23,000	0.00%	0.03%
Valet Parking Permit	6,900	12,850	13,000	13,000	13,000	0.00%	0.02%
Tent Permits	19,393	19,312	21,000	15,000	15,000	-28.57%	0.02%
Special Detail-Fire	6,782	4,795	7,000	900	5,000	-28.57%	0.01%
Fire Prev Bonfires	-	600	-	-	-	0.00%	0.00%
Fire Prev Hot Work	26,825	1,650	-	2,750	2,000	100.00%	0.00%
Fire Prev Public Assembly	350	400	1,000	-	1,000	0.00%	0.00%
False Fire Alarms	7,224	14,920	12,000	14,926	12,000	0.00%	0.01%
Fire Prev Fireworks	14,508	2,000	6,000	6,000	6,000	0.00%	0.01%
Bldg. Insp. Fund Fees	13,681	10,602	-	-	-	0.00%	0.00%
Radon Gas	9,245	7,143	-	-	-	0.00%	0.00%
Fire Prev Technical Fire Insp	31,000	500	-	-	-	0.00%	0.00%

General Fund Revenues
Town of Palm Beach

Fire Prev Annual Ins Fee	99,797	70,599	100,000	73,276	100,000	0.00%	0.12%
Ems Transport Fees	492,105	431,200	425,000	365,000	400,000	-5.88%	0.47%
	2,301,067	2,807,939	2,188,000	3,505,040	1,852,000	-15.36%	2.17%
Physical Environment							
Special Solid Waste	12,292	9,289	12,000	12,000	12,000	0.00%	0.01%
Solid Waste	866,171	856,066	900,000	850,000	875,000	-2.78%	1.03%
Comp. Garbage Collection Fee	289,503	231,229	275,000	250,000	275,000	0.00%	0.32%
SWA Recycling Revenue	3,989	305	-	-	-	0.00%	0.00%
Historic Specimen Tree Fee	3,757	4,199	5,000	5,000	5,000	0.00%	0.01%
	1,175,710	1,101,088	1,192,000	1,117,000	1,167,000	-2.10%	1.37%
Transportation							
Prkg Meter Royal Palm Way Lot	1,445	6,820	10,000	20,000	21,000	110.00%	0.02%
Prkg Meter Ocean Front	583,158	621,703	575,000	904,000	949,200	65.08%	1.11%
Prkg Meter Lake Front	30,209	26,970	-	100	-	0.00%	0.00%
Prkg Meter Phipps Ocean Front	161,211	135,001	125,000	150,000	157,500	26.00%	0.18%
Prkg Meter Peruvian	110,891	86,350	115,000	125,500	131,775	14.59%	0.15%
Prkg Meter Bradley Place	10,700	2,843	5,000	10,700	11,235	124.70%	0.01%
Prkg Meter North County	-	-	-	50,000	52,500	100.00%	0.06%
Parking Meter Royal Palm Way	38,711	44,980	45,000	65,000	68,250	51.67%	0.08%
Prkg Meter Sunrise	-	-	-	105,000	110,250	100.00%	0.13%
Other Parking Placards	283,135	269,417	225,000	300,000	315,000	40.00%	0.37%
	1,219,460	1,194,084	1,100,000	1,730,300	1,816,710	65.16%	2.13%
Culture and Recreation							
Adult Program Fees (Rec)	12,743	26,432	84,500	20,000	81,000	-4.14%	0.10%
Youth Program Fees (Rec)	143,516	108,299	348,000	265,500	345,000	-0.86%	0.40%
Fitness Center Classes	-	700	-	4,500	6,500	100.00%	0.01%
Tennis Mixers	744	387	500	-	-	-100.00%	0.00%
Merchandise Sales	17,269	20,619	16,000	30,000	20,500	28.13%	0.02%
Adult Program Fees (Tennis)	6,043	6,063	8,000	2,000	4,000	-50.00%	0.00%
Tennis 12 Play Pass	28,099	52,482	35,200	41,000	44,720	27.05%	0.05%
Daily Tennis Court Fees	21,743	30,032	20,000	30,000	25,000	25.00%	0.03%
Annual Tennis Court Fees	37,814	28,245	40,000	75,000	54,140	35.35%	0.06%
Passes/Daily Admission	-	89,135	184,000	90,000	68,500	-62.77%	0.08%
Marina Amenity	-	-	-	-	179,640	100.00%	0.21%
Promotional Merchandise	289	60	3,500	1,500	3,500	0.00%	0.00%
Town Share Tennis Teaching Services	85,173	93,074	80,000	93,000	93,000	16.25%	0.11%
Town Share Tennis Merch Sales	705	983	1,000	1,000	1,000	0.00%	0.00%
Recreation M & I Fee	652	55	-	-	-	0.00%	0.00%
Tennis M & I Fee	9,231	121	-	-	-	0.00%	0.00%
	364,021	456,684	820,700	653,500	926,500	12.89%	1.09%
Other Charges for Services							
Misc Copies	2,151	2,491	2,500	2,500	2,500	0.00%	0.00%
Lien Search Fee	76,825	73,975	68,000	156,386	80,000	17.65%	0.09%
Microfiche/Scan Documents	25	-	-	-	-	0.00%	0.00%
Tennis Pro Admin Fees	13,502	12,375	13,500	13,500	13,500	0.00%	0.02%
	92,503	88,841	84,000	172,386	96,000	14.29%	0.11%
Judgments and Fines							
Fines - Other Parking	372,844	389,077	500,000	489,230	490,000	-2.00%	0.57%

General Fund Revenues
Town of Palm Beach

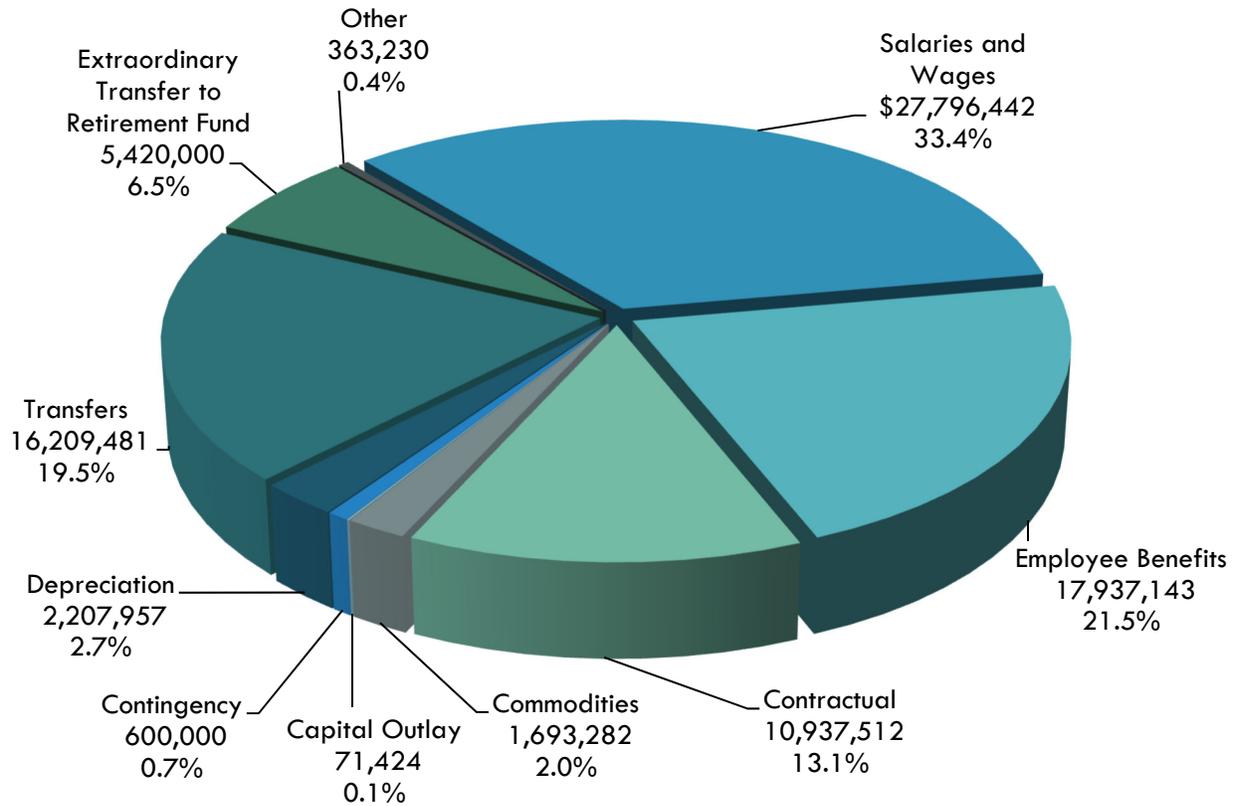
Fines - Parking Meters	29,577	69,833	40,000	117,620	125,000	212.50%	0.15%
Row Parking Violation Fines	66,720	63,475	45,500	61,458	65,000	42.86%	0.08%
Moving Violations	7,866	6,796	9,000	4,993	5,000	-44.44%	0.01%
Revenue/2nd \$ Funding	728	1,575	2,000	1,049	1,000	-50.00%	0.00%
Boot Fees	7,700	8,750	5,000	14,400	10,000	100.00%	0.01%
Penalty - Other Parking	87,441	95,814	120,000	125,897	125,000	4.17%	0.15%
Penalty - Parking Meters	8,324	20,940	15,000	36,000	25,000	66.67%	0.03%
	581,201	656,261	736,500	850,647	846,000	14.87%	0.99%
Violations of Local Ordinances							
Code Compliance Fines	318,425	122,790	175,000	150,000	175,000	0.00%	0.21%
Code Compliance Admin Fee	4,450	1,925	4,500	1,243	4,500	0.00%	0.01%
	322,875	124,715	179,500	151,243	179,500	0.00%	0.21%
Interest and Other Earnings							
Interest - Checking	108,179	146,044	200,000	40,338	75,000	-62.50%	0.09%
Fmivt Interest	54,544	24,757	20,000	(2,048)	20,000	0.00%	0.02%
PFM/TD Bank Interest Income	343,323	307,812	419,715	(14,180)	150,000	-64.26%	0.18%
Interest – CD's	452,016	206,333	250,000	87,335	100,000	-60.00%	0.12%
Inv Earnings/Ad Valorem	11,720	11,661	15,000	15,000	15,000	0.00%	0.02%
	969,782	696,608	904,715	126,445	360,000	-60.21%	0.42%
Rents and Royalties							
Equipment Rentals - Tennis	-	12	-	-	-	0.00%	0.00%
Facility Rental Fees - Tennis	15	1,080	500	-	500	0.00%	0.00%
Facility Rental Fees - Rec	-	5,831	25,000	15,000	25,000	0.00%	0.03%
Room Rental Dep - South Fire	822	(250)	-	-	-	0.00%	0.00%
Seaview Park Concession	-	401	4,000	-	6,000	50.00%	0.01%
Rooftop Lease	37,453	40,065	37,000	40,000	40,000	8.11%	0.05%
	38,290	47,139	66,500	55,000	71,500	7.52%	0.08%
Other Miscellaneous Revenues							
State Highway Lighting Maint	101,267	123,245	100,000	120,000	120,000	20.00%	0.14%
Rebate For Town Towing	3,522	3,139	3,000	3,000	3,000	0.00%	0.00%
Purchase Card Rebate	4,677	22,533	25,000	25,591	25,000	0.00%	0.03%
Credit Card Cust Surcharge	19,481	14,614	15,000	20,834	15,000	0.00%	0.02%
DC Forfeiture Trsfr from ICMA	180,000	190,000	190,000	190,000	170,000	-10.53%	0.20%
Miscellaneous Revenue	67,265	78,485	50,000	50,000	50,000	0.00%	0.06%
	376,212	432,016	383,000	409,425	383,000	0.00%	0.45%
Interfund Transfer							
Transfer in from 403 Rec Fund	73,454	-	-	-	-	0.00%	0.00%
Transfer from 320 Equip Replacement Fund	780,421	-	-	-	-	0.00%	0.00%
Use Of Fund Balance	-	-	1,304,500	-	1,431,463	9.73%	1.68%
Interfd Transfer-Marina	1,282,160	-	-	-	511,665	0.00%	0.60%
Interfd Transfer-Golf	25,000	25,000	25,000	25,000	25,000	0.00%	0.03%
Interfd Transfer-Building Fund	-	-	3,200,000	3,200,000	3,200,000	0.00%	3.75%
	2,161,035	25,000	4,529,500	3,225,000	5,168,128	14.10%	6.06%
	86,193,667	84,765,119	80,915,573	81,673,847	85,258,490	5.37%	100.00%



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General Fund Expenditures
Town of Palm Beach

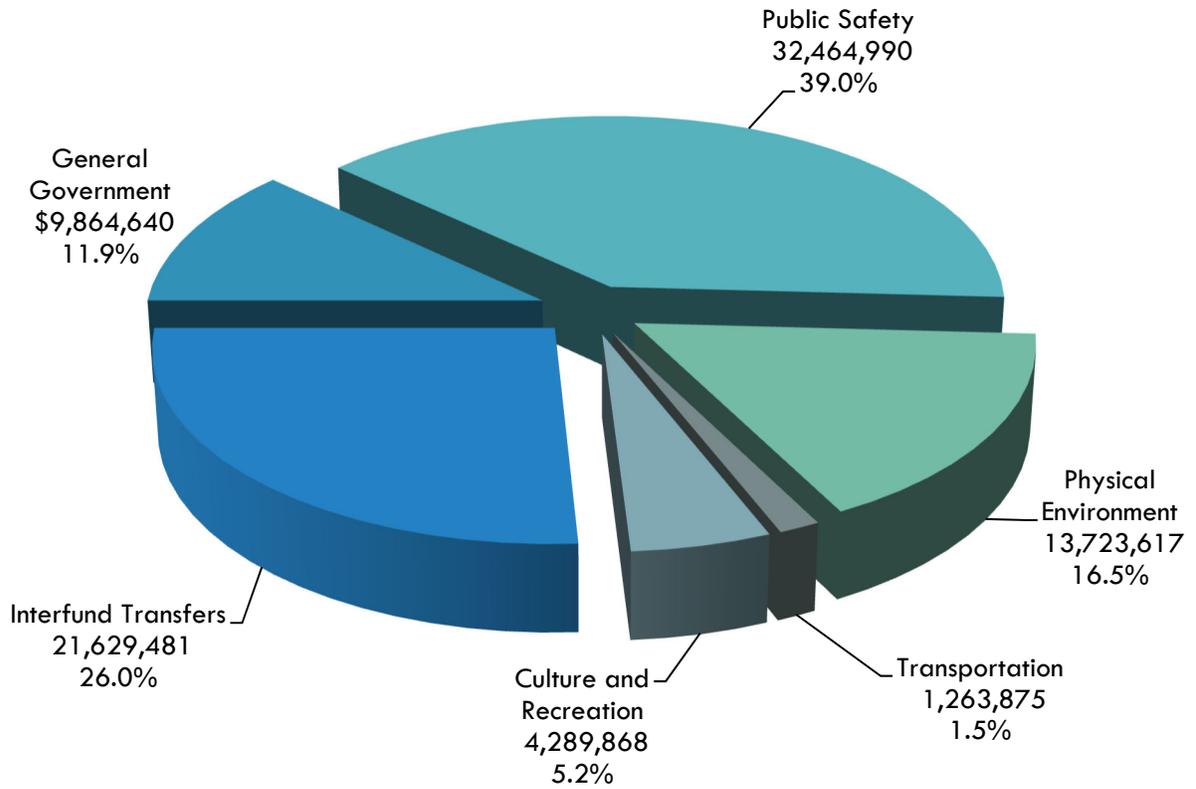
GENERAL FUND EXPENDITURES BY TYPE



Salaries and Wages	\$ 27,796,442
Employee Benefits	17,937,143
Contractual	10,937,512
Commodities	1,693,282
Capital Outlay	71,424
Contingency	600,000
Depreciation	2,207,957
Transfer to CIP Funds	2,928,200
Transfer to Coastal Protection Fund	4,920,310
Transfer to Town-wide Underground Utilities Fund	176,550
Transfer to Debt Service Fund	5,676,719
Transfer to Group Health Retirees Fund	334,215
Transfer to Risk Fund	2,173,487
Extraordinary Transfer to Retirement Fund	5,420,000
Other	363,230
	\$ 83,236,471

General Fund Expenditures
Town of Palm Beach

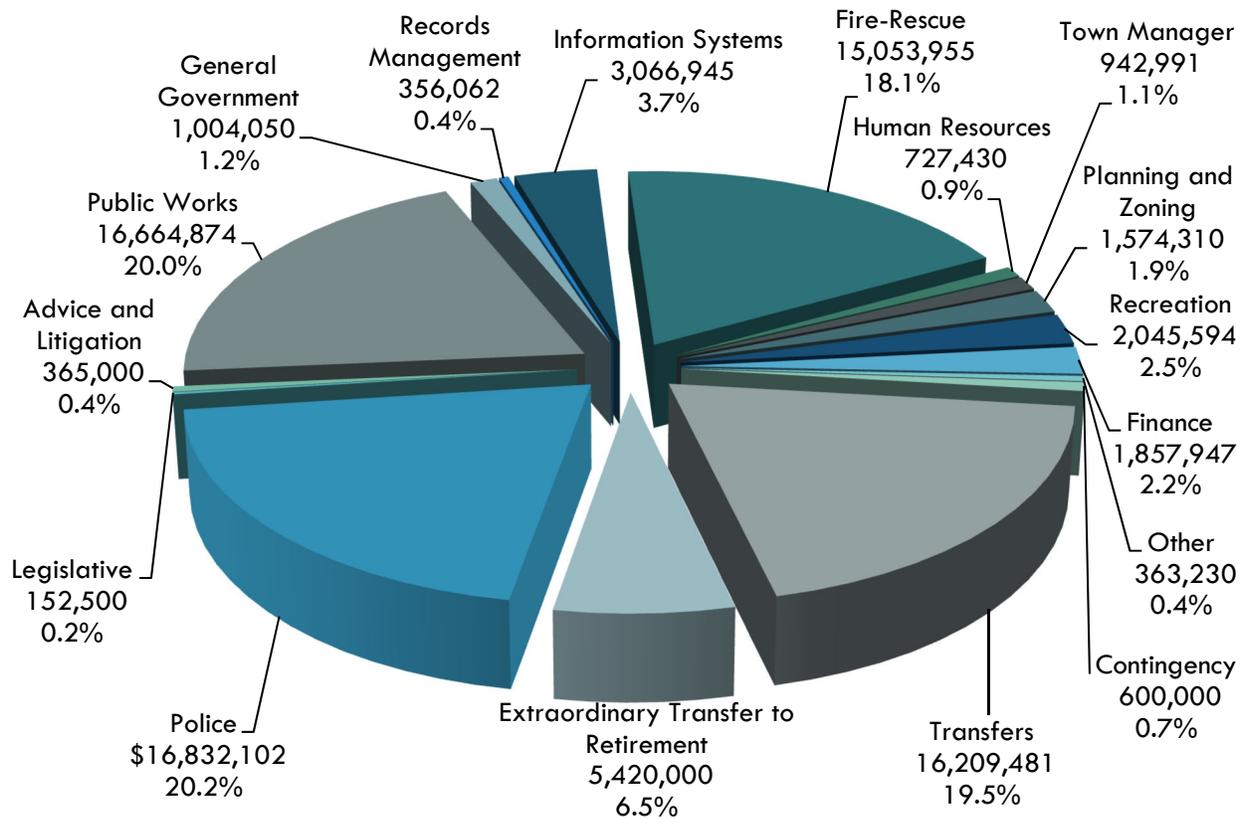
GENERAL FUND EXPENDITURES BY FUNCTION



General Government	\$	9,864,640
Public Safety		32,464,990
Physical Environment		13,723,617
Transportation		1,263,875
Culture and Recreation		4,289,868
Interfund Transfers		21,629,481
	\$	<u>83,236,471</u>

General Fund Expenditures
Town of Palm Beach

GENERAL FUND EXPENDITURES BY DEPARTMENT



Police	\$ 16,832,102
Legislative	152,500
Advice and Litigation	365,000
Public Works	16,664,874
General Government	1,004,050
Records Management	356,062
Information Systems	3,066,945
Fire-Rescue	15,053,955
Human Resources	727,430
Town Manager	942,991
Planning and Zoning	1,574,310
Recreation	2,045,594
Finance	1,857,947
Other	363,230
Contingency	600,000
Transfers	16,209,481
Extraordinary Transfer to Retirement	5,420,000
	<u>\$ 83,236,471</u>

General Fund Expenditures
Town of Palm Beach

Program		FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	132,740	154,400	154,400	151,000	152,500	-1.23%	0.18%
GENERAL GOVERNMENT	113	1,021,926	863,542	997,019	893,442	1,004,050	16.27%	1.21%
TOWN MANAGER'S OFFICE	121	812,741	802,615	803,037	817,769	942,991	17.49%	1.13%
ADVICE & LITIGATION	122	365,667	390,000	429,033	352,600	365,000	-6.41%	0.44%
INFORMATION SYSTEMS	125	2,457,796	2,935,478	3,041,706	2,769,571	3,066,945	4.48%	3.68%
RECORDS MANAGEMENT	131	229,779	316,092	317,066	336,463	356,062	12.65%	0.43%
HUMAN RESOURCES	123	628,089	700,508	745,902	564,027	727,430	3.84%	0.87%
FINANCE								
Financial Management	141	1,036,450	1,051,742	1,051,742	1,046,804	1,103,089	4.88%	1.33%
Purchasing	144	779,708	722,307	723,605	728,337	754,858	4.51%	0.91%
		1,816,158	1,774,049	1,775,347	1,775,141	1,857,947	4.73%	2.23%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	792,693	665,765	729,388	762,511	791,715	18.92%	0.95%
Permit Issuance	212	1,111,927	-	66,651	-	-	0.00%	0.00%
Inspection/Compliance	213	1,396,144	-	3,259	-	-	0.00%	0.00%
Landmarks Preservation	214	126,961	123,292	123,292	210,488	203,662	65.19%	0.24%
Fire Prevention	215	289,318	312,274	312,274	316,197	303,127	-2.93%	0.36%
Code Enforcement	216	284,628	300,290	300,511	299,629	275,806	-8.15%	0.33%
		4,001,671	1,401,621	1,535,375	1,588,825	1,574,310	12.32%	1.89%
RECREATION								
Rec Administration	311	202,226	209,810	209,921	210,690	297,884	41.98%	0.36%
Tennis	312	403,369	417,496	419,768	400,525	496,118	18.83%	0.60%
Recreation Center	313	835,642	1,237,970	1,249,318	1,153,010	1,251,592	1.10%	1.50%
		1,441,237	1,865,276	1,879,007	1,764,225	2,045,594	9.67%	2.46%
FIRE-RESCUE								
Fire Administration	411	505,876	539,219	539,569	496,650	565,022	4.79%	0.68%
Operations	417	12,643,349	13,029,038	13,030,697	12,954,103	13,365,640	2.58%	16.06%
Training	418	290,287	301,828	301,828	297,126	368,641	22.14%	0.44%
Beach Rescue	419	665,763	751,006	751,117	742,838	754,652	0.49%	0.91%
		14,105,275	14,621,091	14,623,211	14,490,717	15,053,955	2.96%	18.09%
POLICE								
Administrative Management	421	1,058,042	1,139,383	1,139,383	1,083,265	1,133,739	-0.50%	1.36%
Org Crime/Vice/Narcotics	422	719,943	793,804	795,231	803,303	853,644	7.54%	1.03%
Records Information Systems	423	186,890	194,038	194,038	190,514	176,028	-9.28%	0.21%
Training/Per/Pub Enf	424	282,037	320,137	320,137	319,257	192,324	-39.92%	0.23%
Communications	425	1,496,133	1,720,015	1,720,015	1,581,736	1,718,506	-0.09%	2.06%
Crime Scene/Evidence	426	200,981	218,521	218,521	216,021	272,275	24.60%	0.33%
Patrol Services	428	10,581,825	10,691,058	10,728,453	10,711,529	10,472,217	-2.05%	12.58%
Criminal Investigation	429	1,180,836	1,203,817	1,203,928	1,224,612	1,409,231	17.06%	1.69%
Parking Control	430	686,004	625,757	633,207	596,399	604,138	-3.45%	0.73%
		16,392,691	16,906,530	16,952,912	16,726,636	16,832,102	-0.44%	20.22%
PUBLIC WORKS								
Administrative Management	511	955,674	1,091,661	1,293,558	1,159,418	1,032,628	-5.41%	1.24%
Street Repair/Maintenance	521	320,894	439,990	448,096	462,119	519,136	17.99%	0.62%
Traffic Control	523	81,667	97,604	117,114	99,604	18,800	-80.74%	0.02%
Street Lighting	524	490,131	423,480	423,480	448,473	725,939	71.42%	0.87%
Storm Sewer Maintenance	531	900,793	865,785	919,308	938,915	320,132	-63.02%	0.38%
Sanitary Sewer Maintenance	532	1,467,563	1,485,190	1,492,882	1,451,894	1,943,339	30.85%	2.33%
Sanitary Sewer Treatment	533	2,404,895	2,431,044	2,472,688	2,431,044	2,478,975	1.97%	2.98%
Residential Collection	541	956,048	1,022,893	1,024,549	993,002	1,007,640	-1.49%	1.21%
Commercial Collection	542	1,128,571	1,187,800	1,189,360	1,138,678	1,259,685	6.05%	1.51%
Refuse Disposal	543	72,450	71,000	71,000	72,000	73,000	2.82%	0.09%
Yard Trash Collection	544	1,973,964	2,210,112	2,276,413	2,204,037	2,220,860	0.49%	2.67%
Recycling	545	378,883	391,847	391,847	389,947	378,946	-3.29%	0.46%
Beach Cleaning	546	23,490	-	1,649	-	-	0.00%	0.00%
Parks	551	1,639,378	1,708,102	1,847,965	1,792,989	1,677,382	-1.80%	2.02%
Facilities Maintenance	554	964,736	1,155,842	1,218,527	1,215,600	1,272,054	10.05%	1.53%
Parking Meter Maint & Collections	558	2,334	-	-	-	-	0.00%	0.00%
General Engineering Services	561	662,022	563,325	592,643	562,875	744,023	32.08%	0.89%
Right of Way Inspections	565	113,213	102,989	102,989	102,889	107,581	4.46%	0.13%
Equip Operations/Maintenance	571	684,692	827,612	829,710	823,504	884,754	6.90%	1.06%
Coastal Management	581	375	-	-	-	-	0.00%	0.00%
		15,221,774	16,076,276	16,713,776	16,286,988	16,664,874	3.66%	20.02%

General Fund Expenditures
Town of Palm Beach

Program		FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change	% of Total GF Budget
LIBRARY SERVICES	321	352,650	352,650	352,650	352,650	363,230	3.00%	0.44%
TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	2,420,000	2,662,000	2,662,000	2,662,000	2,928,200	10.00%	3.52%
Coastal Protection Fund (309)	611	6,520,211	4,777,000	4,777,000	4,777,000	4,920,310	3.00%	5.91%
Townwide Underground Utilities	611	144,450	165,000	165,000	165,000	176,550	7.00%	0.21%
Debt Service Fund (205)	612	5,983,913	5,691,148	5,691,148	5,691,148	5,676,719	-0.25%	6.82%
Group Health Retirees (610)	621	423,014	429,858	429,858	429,858	334,215	-22.25%	0.40%
Risk-W/C, Liab, Prop (501)	622	1,900,819	2,010,439	2,010,439	2,010,439	2,173,487	8.11%	2.61%
Extraordinary trsfr to Retirement (600)	624	5,420,000	5,420,000	5,420,000	5,420,000	5,420,000	0.00%	6.51%
		22,812,407	21,155,445	21,155,445	21,155,445	21,629,481	2.24%	25.99%
INVENTORY WRITE-OFF	680	3,622	-	-	-	-	0.00%	0.00%
EMERGENCY/DISASTER RESPONSE	710	300	-	-	-	-	0.00%	0.00%
CONTINGENT APPROPRIATIONS	711	-	600,000	495,000	-	600,000	0.00%	0.72%
General Operating Fund (001) Total		58,984,116	59,760,128	60,815,441	58,870,054	61,606,990	3.09%	74.01%
Transfers to Other Funds		22,812,407	21,155,445	21,155,445	21,155,445	21,629,481	2.24%	25.99%
TOTAL GENERAL FUND		81,796,523	80,915,573	81,970,886	80,025,499	83,236,471	2.87%	100.00%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.



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TOWN OF PALM BEACH

Town Manager's Office

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

FROM: Jay Boodheshwar, Deputy Town Manager

CC: Carolyn Stone, Assistant Town Manager
Queenester Nieves, Town Clerk
Nina Toscano, Administrative Manager

SUBJECT: Town Manager and Town Clerk Budget Highlights for FY2022

DATE: June 15, 2021

Overall Budget for all Town Manager and Town Clerk Programs

FY2022 Request \$2,820,603.00

FY2021 Adopted \$2,526,649.00

This represents an overall increase of 11.63% (\$293,954)

Program 111 – Legislative

FY2022 Request \$152,500.00

FY2021 Adopted \$154,400.00

This represents an overall decrease of 1.23% (-\$1,900)

Contractual

No change in budget

Commodities

-13.19% decrease (-\$1,900)

Decrease attributed primarily to reduced membership dues.

Program 113 – General Government

FY2022 Request \$1,004,050

FY2021 Adopted \$863,542.00

This represents an overall increase of 16.27% (\$140,508)

Salaries

14.05% increase (\$102,500) in compensated absences

100% decrease (-\$25,000) in POTUS overtime

Benefits

No change in budget

Contractual

35.84% increase (\$38,600)

Includes \$20,000 for actuarial services, which was not budgeted for in FY21, an additional \$20,000 for employee events, bringing annual total back to \$30,000, as well as a decrease of \$2,500 POTUS related contractual services

Commodities

De minimis change in budget

Program 121 – Administrative Management

FY2022 Request \$942,991

FY2021 Adopted \$802,615.00

This represents an overall increase 17.49% (\$140,376)

Salaries

19.52% increase (\$111,660)

This increase is attributed to pay for performance increases and a portion of new Assistant Town Manager and Communications Specialist salaries.

Benefits

13.83% increase (\$29,652)

This increase is primarily related to the cost of benefits for a portion of new Assistant Town Manager and Communications Specialist positions.

Contractual

10.47% decrease (-\$900)

This decrease is attributable to the elimination of the educational reimbursement expense and the reduction in business expenses, postage, and printing, but offset with addition of \$2,000 for travel and conferences.

Commodities

6.99% increase (\$500)

Increase is attributable to lunch room expenses, membership dues, and subscriptions.

Program 122 – Advice and Litigation

FY2022 Request \$365,000.00

FY2021 Adopted \$390,000.00

This represents an overall decrease of 6.41% (-\$25,000)

Contractual

This decrease is attributable to reductions of appropriations for Litigation, Litigation Assessment Lawsuit, Litigation Labor, and Legal Advice Labor, but offset with an increase for general Legal Advice.

Program 131 – Town Clerk

FY2022 Request \$356,062.00

FY2021 Adopted \$316,092.00

This represents and overall increase of 12.65% (\$39,970)

Salaries

11.28% increase (\$19,041)

Increase is attributed to higher salary of current Town Clerk, as compared to the previous employee, as well as general pay for performance increases.

Benefits

5.09% increase (\$5,164)

This increase is attributable to a rise in Fica/Medicare costs, insurance, bonus and retirement contributions.

Contractual

25.44% increase (\$10,620)

Increase primarily due to the addition of ArchiveSocial for public records compliance - \$3200, Betty Laur LLC transcription services - \$3000, training - \$1,500, and codification services - \$1,000.

Commodities

186.34% increase (\$6,000)

Increase primarily due to proposed purchase of Granicus Boards and Commission management software \$4800.

PROGRAM: LEGISLATIVE 111

Pursuant to the Town’s Charter, the Mayor and Town Council are elected at large by the electors of the Town. The Town Council enacts ordinances and resolutions, reviews and adopts the annual budget, and establishes policies and other measures, which promote the general welfare of the Town and protect the health and safety of its citizens. Town Council members are elected for two-year terms, two in odd numbered years and three in even numbered years. The Mayor runs in odd numbered years for a two-year term and is not a voting member of the Council, but may vote to break a tie and may veto ordinances and resolutions, subject to Town Council override. Elected officials serve without pay.

This program also includes funding allocations for lobbying services and Mayor and Town Council interaction with other government related agencies. These agencies include the Palm Beach County League of Cities, the Florida League of Cities, the Countywide Intergovernmental Coordination Program, and other local, State and Federal government organizations. Formal and informal interaction with other government representatives improves existing information exchange networks, and enables Town officials to provide better services to the community and protect the Town’s interests in Federal, State, and County legislative and administrative matters.

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	130,000	130,000	140,000	140,000	140,000	140,000	0.00%
Commodities	19,895	2,740	14,400	14,400	11,000	12,500	-13.19%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	149,895	132,740	154,400	154,400	151,000	152,500	-1.23%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

CONTRACTUAL

The proposed budget for contractual services includes costs related to general and Coastal Management Program lobbying.

COMMODITIES

Includes costs associated with membership dues and miscellaneous expenses for the Mayor and Town Council.

PROGRAM: GENERAL GOVERNMENT 1 1 3

In accordance with Florida’s Uniform Accounting System Manual, this program represents the cost of general government services and activities, which are not specifically or reasonably classified elsewhere within departmental program classifications of the Town’s General Fund budget. The majority of the activities in this program are overseen by the Town Manager’s Office.

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	665,027	625,643	729,500	729,500	605,950	832,000	14.05%
Employee Benefits	11,909	11,546	25,500	25,500	25,500	25,500	0.00%
Contractual	241,840	139,570	107,700	120,592	161,400	146,300	35.84%
Commodities	29	149,647	500	6,485	100,250	250	-50.00%
Capital Outlay	-	95,520	-	114,600	-	-	0.00%
Depreciation	-	-	342	342	342	-	-100.00%
TOTALS	918,805	1,021,926	863,542	997,019	893,442	1,004,050	16.27%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The cost of compensated absences (accrued vacation and sick leave) as projected by the Finance Department. Compensated absences increased in FY2022 due to anticipated retirements.

EMPLOYEE BENEFITS

The cost of FICA associated with payment of compensated absences as projected by the Finance Department.

CONTRACTUAL

Includes costs associated with contractual services for actuarial services, employee events and recognition, holiday decorations, and other miscellaneous contracted services.

COMMODITIES

Includes costs associated with boards and committees refreshments

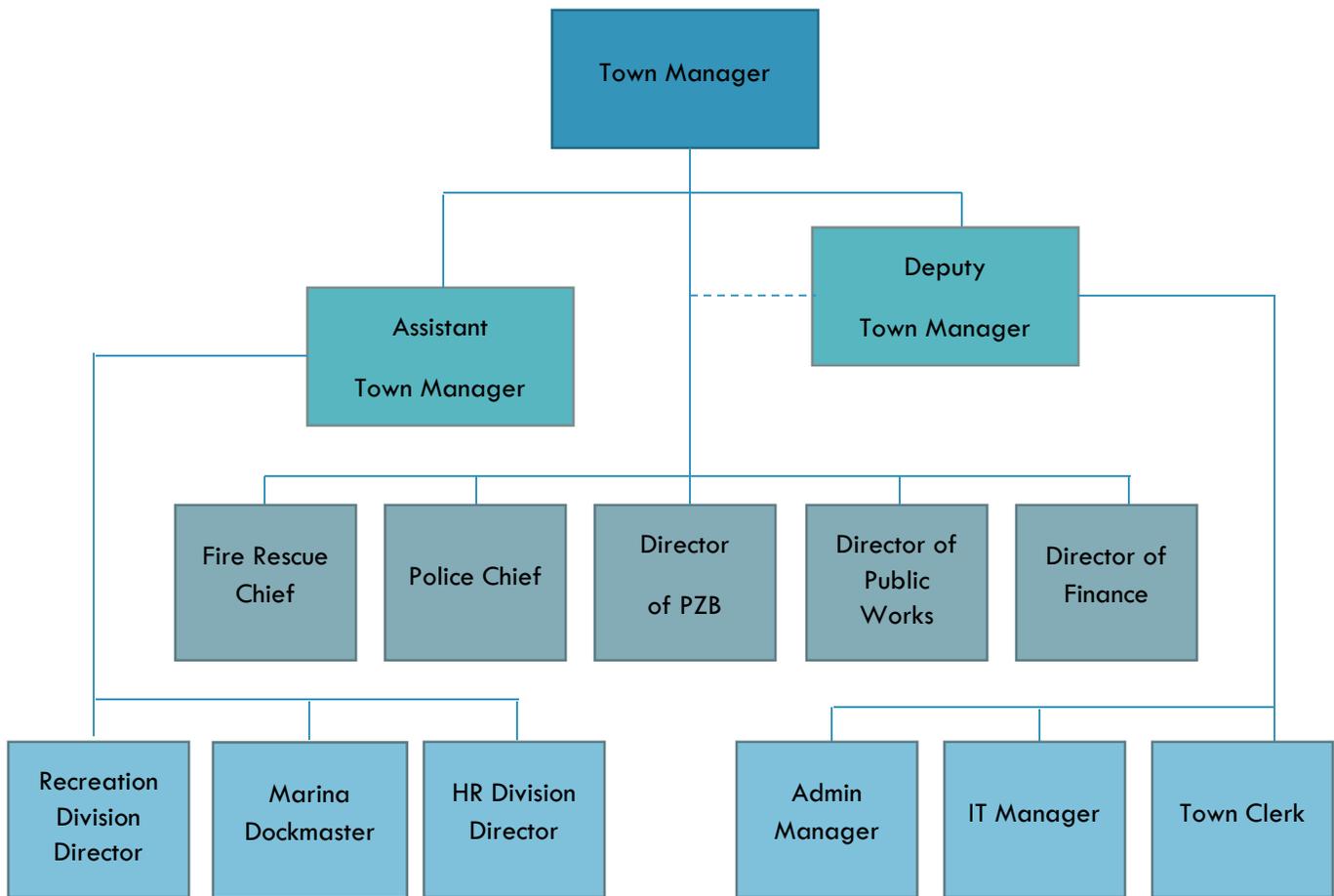


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DEPARTMENT: TOWN MANAGER'S OFFICE

MISSION

The Town Manager's Office is dedicated to effectively advising the Mayor and Town Council regarding policy formation; keeping the Mayor, Town Council and community informed on Town government issues of importance; and setting overall administrative direction for all operating departments. The Town Manager, as the primary administrative official of the Town, provides the linkage between the policies set by the Mayor and Town Council and the operations of the Town staff.



PROGRAM: ADMINISTRATIVE MANAGEMENT 121

MISSION:

Town Manager's Office provides oversight and direction to all Town departments to promote continuous improvement of service delivery consistent with Town Council policy.

MAIN ACTIVITIES:

- Advise Mayor and Town Council and assist them in the adoption of sound policy decisions
- Promote the Town's vision/values
- Communicate clearly and continuously with residents, elected officials, staff, and others both inside and outside the community
- Monitor and manage staff progress on Town programs and projects
- Deliver exceptional customer service to residents, elected officials, staff, and others both inside and outside the community

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	13,201	565,548	571,961	571,961	574,961	683,621	19.52%
Employee Benefits	199,032	182,919	214,368	214,368	214,418	244,020	13.83%
Contractual	58,529	57,781	8,600	9,022	20,950	7,700	-10.47%
Commodities	7,220	6,494	7,150	7,150	7,440	7,650	6.99%
Depreciation	-	-	536	536	-	-	-100.00%
TOTALS	777,982	812,741	802,615	803,037	817,769	942,991	17.49%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget increase includes a COLA and pay for performance increases, along with a portion of the new Assistant Town Manager and Communication Specialist positions.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The increase in employee benefits is due to the addition of the Assistant Town Manager and Communication Specialist positions.

CONTRACTUAL

Includes costs associated with conference expenses, copying machine, postage, and other minor miscellaneous expenses.

Town Manager’s Office
Town of Palm Beach

COMMODITIES

Includes costs associated with office supplies, fuel, membership dues, and other minor miscellaneous expenses.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Town Manager	1.000	1.000	1.000	1.000	1.000
Deputy Town Manager	1.000	1.000	1.000	1.000	1.000
Assistant Town Manager	-	-	-	-	0.200
Communications Specialist	0.500	-	-	-	0.500
Administrative Manager	1.000	0.800	1.000	1.000	1.000
Administrative Assistant II	1.000	1.000	1.000	-	-
Administrative Assistant	0.500	0.500	0.500	0.500	1.500
Administrative Clerk	-	-	-	1.0000	-
	5.000	4.300	4.500	4.500	5.200



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PROGRAM: TOWN CLERK 131

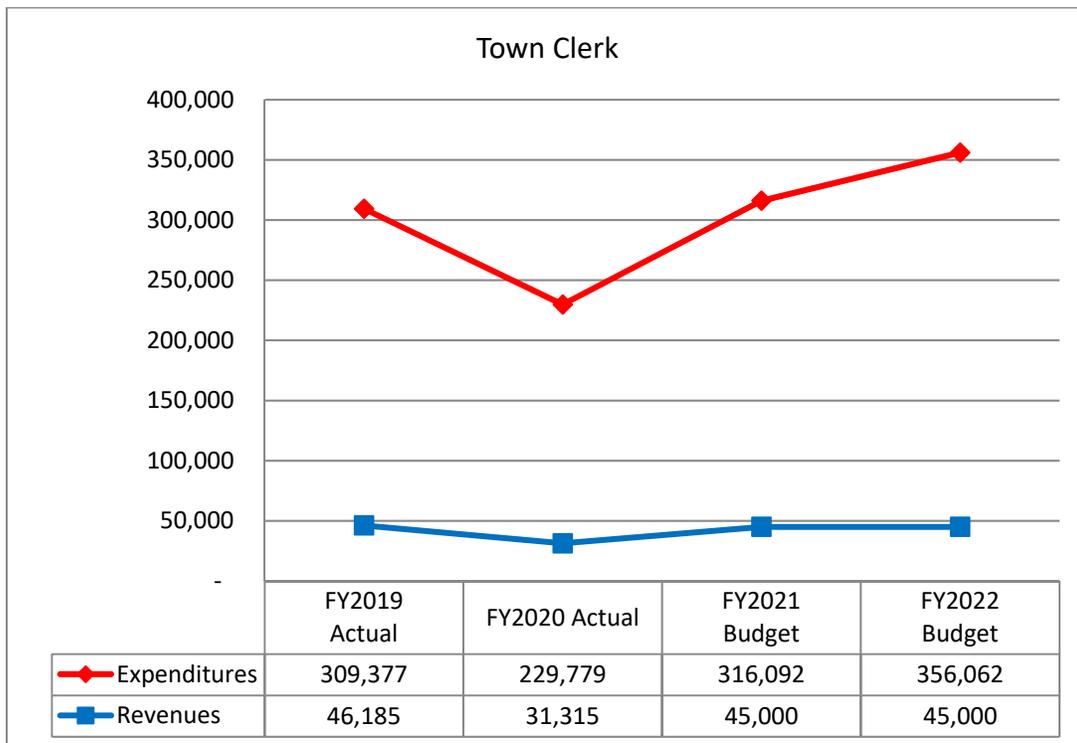
MISSION:

The mission of the Town Clerk’s Office is to provide excellent customer service to the residents and staff in the most efficient, competent and courteous manner while performing the main duties and functions of the Office in accordance with the State Statutes and Town laws.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Manage the Town’s official records, including: ordinances, resolutions, bonds, deeds, contracts, agreements, and meeting minutes
- Coordinate and prepare all Town Council meeting agendas and back-up materials
- Attend all Town Council and Council Committee Meetings and prepare the minutes
- Attest and certify the Town’s official documents and adopted legislation
- Ensure record access both electronically and physically
- Maintain the Town’s Online and Physical Code of Ordinances
- Supervise and administer the Town’s municipal elections
- Oversee and coordinate the fulfillment of public records requests
- Manage the appointment process for all Advisory Boards and Commissions
- Provide information to the general public, staff and other government agencies on a daily basis



Revenue Summary

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	% Change
Charitable Solicitations Fee	43,320	27,640	40,000	10,000	40,000	0.00%
Charitable Solicitations Late Fee	2,865	3,675	5,000	3,500	5,000	0.00%
TOTALS	46,185	31,315	45,000	13,500	45,000	0.00%

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	158,542	119,355	168,779	168,779	175,000	187,820	11.28%
Employee Benefits	101,751	91,835	101,488	101,488	103,417	106,652	5.09%
Contractual	45,604	14,721	41,750	42,724	46,371	52,370	25.44%
Commodities	2,626	3,013	3,220	3,220	10,820	9,220	186.34%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	855	855	855	855	855	-	-100.00%
TOTALS	309,377	229,779	316,092	317,066	336,463	356,062	12.65%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Increase in appropriation request are associated with public records compliance software, transcription services, staff training, and codification updates.

COMMODITIES

Increase in appropriation request is primarily associated with the implementation of a new boards and commission management program through the Granicus software.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Town Clerk	1.000	1.000	1.000	1.000	1.000
Deputy Clerk	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	1.000	0.500	0.500	0.500	0.500
Administrative Manager	-	0.200	-	-	-
	3.000	2.700	2.500	2.500	2.500

PROGRAM: ADVICE AND LITIGATION 1 2 2

The Town Attorney advises the Town’s elected officials and staff regarding legal matters concerning the Town of Palm Beach. The Town Attorney represents the Town in lawsuits, hearings, and other litigation matters and prepares contracts, deeds, ordinances, resolutions and other legal instruments for the Town. The Town Attorney, or his designee, attends Town Council, Architectural Commission, Code Enforcement Board, Landmarks Preservation Commission, Planning and Zoning Commission and other Town meetings to provide legal advice and direction regarding issues related to the deliberations of the Mayor, Town Council, Boards and Commissions. The Town Attorney is a contractual position serving at the pleasure of the Town Council. This program also includes funding for special counsel who advises and represents the Town in all collective bargaining, other labor related issues, and miscellaneous Town matters.

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	691,685	365,667	390,000	429,033	352,600	365,000	-6.41%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	691,685	365,667	390,000	429,033	352,600	365,000	-6.41%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

CONTRACTUAL

The proposed budget for contractual expenses includes general, labor and telecom legal advice, as well as anticipated litigation costs.



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TOWN OF PALM BEACH

Office of Information Technologies

MEMORANDUM

TO: Kirk Blouin, Town Manager
Jay Boodheshwar, Deputy Town Manager

FROM: Jim Palmer, Assistant IT Manager

DATE: March 12, 2021

SUBJECT: IT Department Budget Highlights for FY2022

Program 125 – Information Technology

FY22 Proposed \$3,066,945

FY21 Adopted \$2,935,478

This represents an overall increase of 4.48% (\$131,467)

Salaries

0.97% increase (\$7,458)

Increase due to annual merit increases.

Benefits

1.33% decrease (\$4,620)

Decrease due to decrease in longevity/bonus payments due to an employee retiring.

Contractual

6% increase (\$95,445)

Increase of \$40,000 due to growing need for staff augmentation, specifically for networking, database, replacement of the Town's virtual server environment, Office365 migration, and other system projects that may arise.

Addition of \$5,000 for travel per diem (FLGISA, CentralSquare, Tyler, FDLE CJIS)

Increase of \$16,000 due to increased telephone base and long distance charges.

Increase of \$9,000 due to increased server maintenance costs.

Increase of \$25,845 due to Microsoft licensing fees for Office365 (part of Office 365 migration project).

Commodities

3% Decrease (\$4,700)

Decrease due to reduction of Computer Software purchase needs.

Capital Outlay

0% Increase

Depreciation

22% increase (\$37,884)

Increase due to under estimated totals from FY21, which requires a \$30,000 “make up” contribution for FY22.

PROGRAM: INFORMATION TECHNOLOGY 125

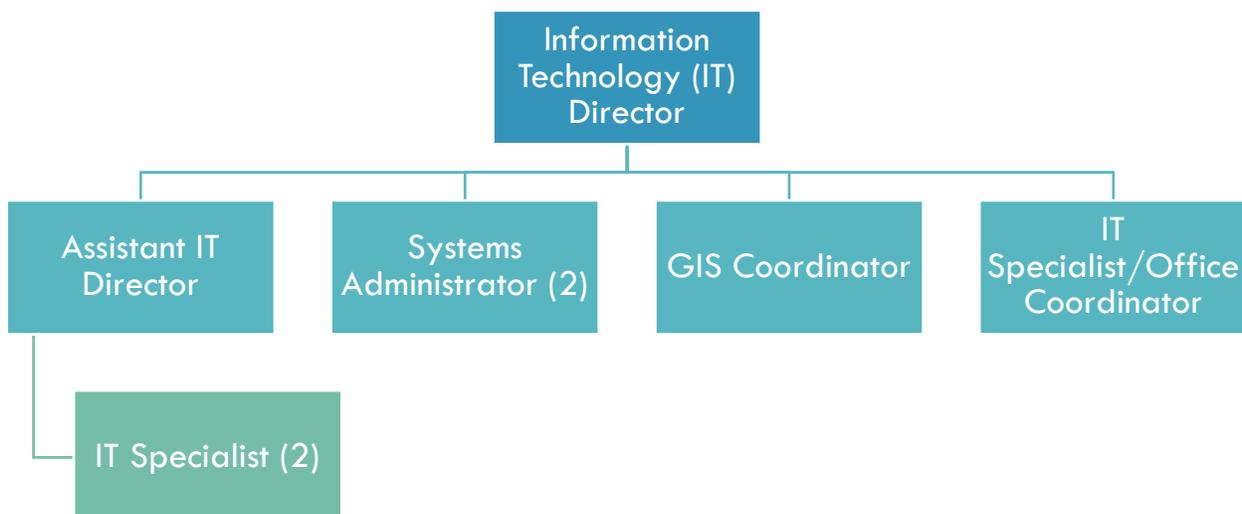
MISSION:

Provide a collaborative and cooperative enterprise approach in identifying, prioritizing, managing, supporting, partnering and successfully executing a service portfolio of digital initiatives and solutions aligning with town strategic goals and cross-functional vision through the use of industry standards, generally accepted principles and formal project management tools and techniques.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Provide strategic direction and long-range planning for the development, deployment, integration and operation of the foundational digital environment in support of evolving town-wide operations
- Continuously evaluate the digital environment against evolving security threats and execute emerging best practices and ongoing security training
- Establish and promote IT governance that includes IT Controls, Frameworks and Methodologies including Policies, Procedures (SOP), and Best Practices
- Provide exceptional customer service and responsive remediation based on defined service levels
- Coordinate and direct services and solutions that ensure efficiency and effective use of digital resources
- Advocate in support of digital solutions that support transparency and civic engagement
- Support collaboration of emerging digital resources among Town personnel and residents
- Centralize systems support, service, programming and high availability
- Facilitate end-user device management, maintenance, support, and established refresh cycles
- Manage, coordinate and educate regarding the complex digital service portfolio managed and maintained town-wide
- Coordinate the continued execution of replacement cycles as suggested by industry best practices and standards
- Oversee GIS solutions and assist departments with the optimal use of these mission critical systems
- Manage and maintain key elements of Town electronic content management (ECM) systems.



Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	697,354	745,201	767,260	767,260	665,760	774,718	0.97%
Employee Benefits	309,275	327,707	347,935	347,935	337,054	343,315	-1.33%
Contractual	1,096,907	1,182,788	1,498,408	1,551,847	1,470,282	1,593,853	6.37%
Commodities	87,735	48,137	147,000	167,518	121,600	142,300	-3.20%
Capital Outlay	65,984	10,117	5,000	37,271	5,000	5,000	0.00%
Depreciation	207,240	143,847	169,875	169,875	169,875	207,759	22.30%
TOTALS	2,464,496	2,457,796	2,935,478	3,041,706	2,769,571	3,066,945	4.48%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Contractual costs have increased due to growing need for training, and staff augmentation; specifically for network and security programming, replacement of the Town's virtual server environment, and migration to Office365. Telephone base and long distance costs have gone up due to vendor increases.

COMMODITIES

Decrease due to reduction of Computer Software purchases.

CAPITAL OUTLAY

Capital Outlay costs remain unchanged.

DEPRECIATION

Depreciation costs have increased due to under estimated totals from FY21, which require a "make up" contribution for FY22.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Information Technology Director	1.000	1.000	1.000	1.000	1.000
Assistant IT Director	1.000	1.000	1.000	1.000	1.000
Systems Administrator	2.000	2.000	2.000	2.000	2.000
GIS Coordinator	1.000	1.000	1.000	1.000	1.000
Information Technology Specialist	3.000	3.000	3.000	3.000	3.000
	8.000	8.000	8.000	8.000	8.000



TOWN OF PALM BEACH Human Resources Department

MEMORANDUM

To: Kirk W. Blouin, Town Manager

From: Kennie Wells, Director - Human Resources Division

CC: Jay Boodheshwar, Deputy Town Manager
Carolyn Stone, Assistant Town Manager
Melissa Ladd, Budget Analyst
Jane LeClainche, Finance Director

Re: FY22 Budget Highlights for Human Resources

Date: June 7, 2021

Human Resources (General Fund 123)

FY22 Estimated Request	\$727,430
FY21 Adopted	\$700,058

The Human Resources General Fund is the smallest portion of expenses managed by the department. The expenses are predominantly related to FTE costs but also include recruitment, training, and general operational costs for providing Human Resource functions to employees. There is a 3.84% increase between FY21 and FY22 associated with the allocation of salary for the Assistant Town Manager and Communication Specialist positions. Otherwise, staff has been able to maintain an almost flat operating cost of services between FY21 and FY22.

Employee Health (Internal Service Fund 502)

FY2022 Estimated Request	\$5,937,570
FY2021 Adopted	\$5,368,453

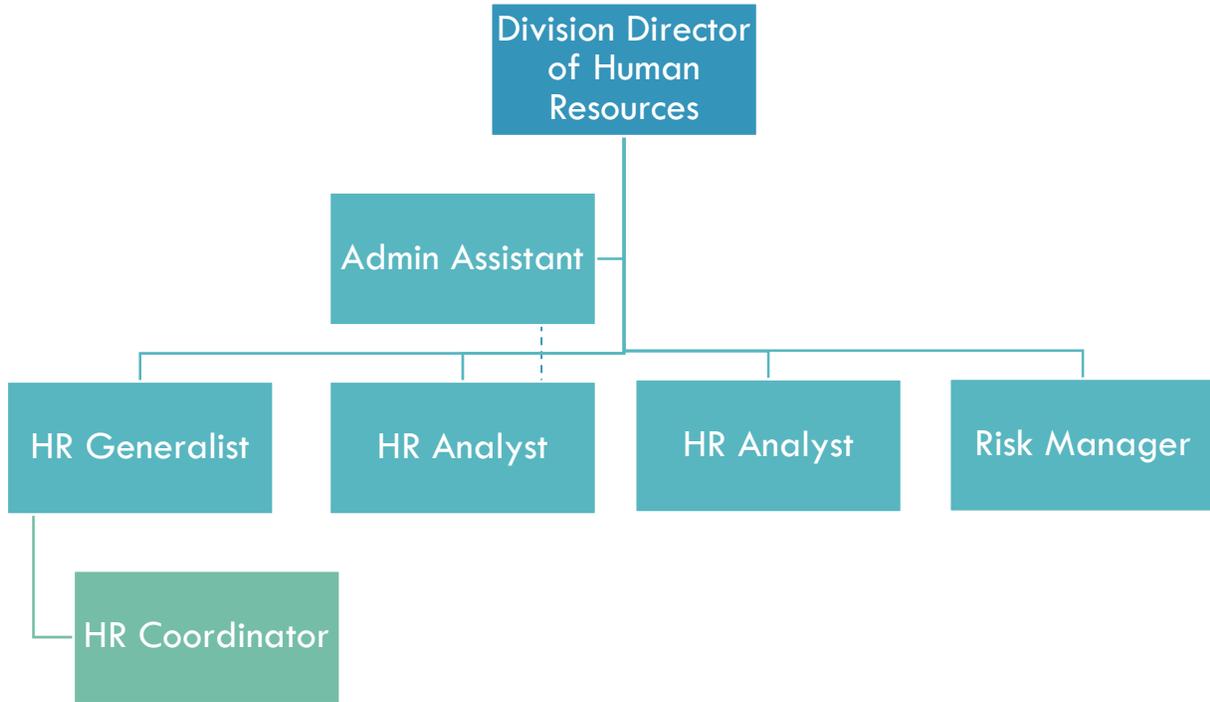
The overall Health budget is expected to remain flat. Expenses and operations associated with Employee Health are managed by Human Resources staff; however, this is an internal service fund and the projected cost for health in FY22 that is charged to each Town department budget is \$10,788 per FTE. Finally, expenses associated with the Employee Health fund have been flat trending at an average of less than ½ % increase over the last six years.

OPEB (Trust Fund Expenses 610)

FY2022 Estimated Request	\$3,462,340
FY2021 Adopted	\$3,629,858

Overall, the OPEB Trust expenses are expected to remain nearly flat in FY22 over FY21. The rolling 12 month average projects a cost savings for Retiree medical and dental claims. A decrease in salary and wages is attributed to the elimination of the Director of Human Resources position and additional changes to FTE allocations. Increases in contracted services are associated with the cost for a 1094-C/1095-C filing program, off-site document and record storage services, and a dedicated HR Specialist from the Gehring Group. The estimated FY22 request is based on actuarial projections of expenses associated with retiree insurance benefits required to be paid from the OPEB Trust, which has a current approximate \$39M balance in net assets.

DEPARTMENT: HUMAN RESOURCES



PROGRAM: HUMAN RESOURCES 123

MAIN ACTIVITIES:

The most important things we do to fulfill the Town’s mission are to provide cost effective and competitive compensation and benefit plans to employees; shield the Town from costly litigation related to employment issues; and provide support to employees, which enables them to serve the Town with pride.

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	367,853	345,746	341,807	341,807	281,916	360,477	5.46%
Employee Benefits	185,177	167,703	181,680	181,680	208,499	204,968	12.82%
Contractual	163,959	108,441	169,440	214,834	70,538	155,416	-8.28%
Commodities	6,589	6,199	7,581	7,581	3,074	6,569	-13.35%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	457	-	-	-	-	-	0.00%
TOTALS	724,036	628,089	700,508	745,902	564,027	727,430	3.84%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Contractual costs decreased primarily due to a reduction of the Police Recruitment and copy machine accounts. Expenses include enhanced background screening of employment candidates, compliance and diversity training for employees and supervisors, changes in the post-employment drug and alcohol free workplace program, and addition of external storage services for inactive employee and retiree personnel and medical files required to be retained per state retention rules.

COMMODITIES

Decrease reflects a reduction in cost for training expenses and membership dues.

Human Resources
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Assistant Town Manager	-	-	-	-	0.200
Division Director of Human Resources	-	-	-	-	0.500
Director of Human Resources	0.776	0.776	0.496	0.496	-
Assistant Director	0.600	0.600	0.500	0.500	-
Human Resources Generalist	-	-	-	-	0.900
Occupational Health Nurse	0.500	-	-	-	-
Human Resources Analyst	1.800	1.800	1.800	1.800	1.000
HR Coordinator	0.350	0.350	0.350	0.350	0.900
Communications Specialist	-	-	-	-	0.500
Administrative Assistant (Part Time)	-	-	-	-	0.400
HR Resource Specialist	0.625	1.065	0.625	0.625	-
Office Assistant II	0.375	-	-	-	-
	5.026	4.591	3.771	3.771	4.400



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TOWN OF PALM BEACH

Finance Department

MEMORANDUM

TO: Kirk W. Blouin, Town Manager
FROM: Jane Le Clainche, Director of Finance
SUBJECT: FY2022 Budget Highlights for the Finance Department
DATE: June 22, 2021

Finance Budget

FY2022 Budget Request **\$1,857,947**

FY2021 Adopted **\$1,774,049**

The overall Finance Department proposed FY2022 budget is estimated to increase 4.73% over the FY2021 Adopted Budget. The main reason for the increase is merit and COLA increases for employees. All additional cost increases or savings are outlined within the following programs:

Program 141 – Financial Management

FY2021 Program Request **\$1,103,089**

FY2020 Adopted **\$1,051,742**

The proposed FY2022 budget for Financial Management reflects an estimated increase of 4.88%, or \$51,347. The main increase in the budget is merit and COLA increases for employees. There is also a small decrease in commodities (\$1,150).

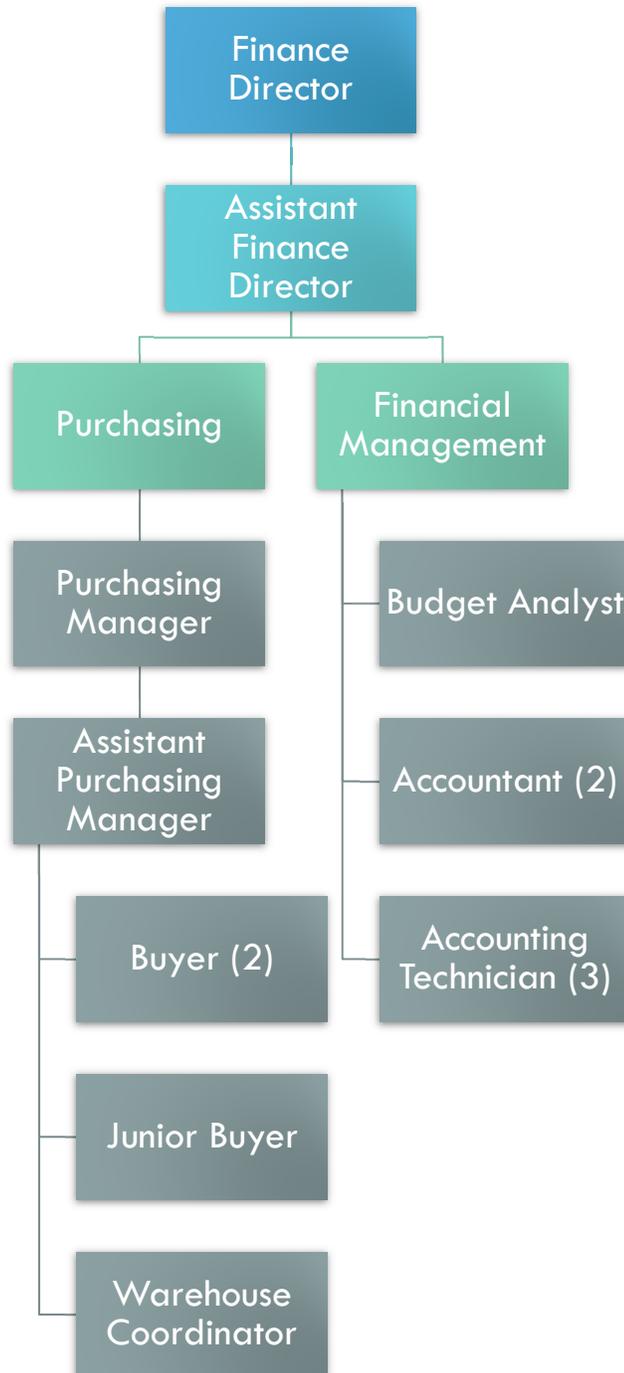
Program 144 - Purchasing

FY2021 Program Request **\$754,858**

FY2020 Adopted **\$722,307**

The proposed FY2022 budget for Purchasing reflects an estimated increase of 4.51%. This increase is mainly due to merit and COLA increases for employees.

FINANCE DEPARTMENT ORGANIZATION CHART



DEPARTMENT: FINANCE

MISSION:

The Finance department is dedicated to providing the highest quality service through a commitment to excellence, integrity and teamwork. We serve the finance and purchasing needs of the Town Council, citizens, Town Manager, Town employees and general public. We provide publications and information to inform citizens and other interested parties regarding the financial position and operations of the Town. We use Generally Accepted Accounting Principles and GFOA budgeting standards to assure that policy makers and the community are well informed and the Town remains fiscally strong. It is important to us to perform our duties efficiently, effectively, reliably and accurately. We take pride in serving our elected officials, our fellow employees and our community.

Revenue Summary

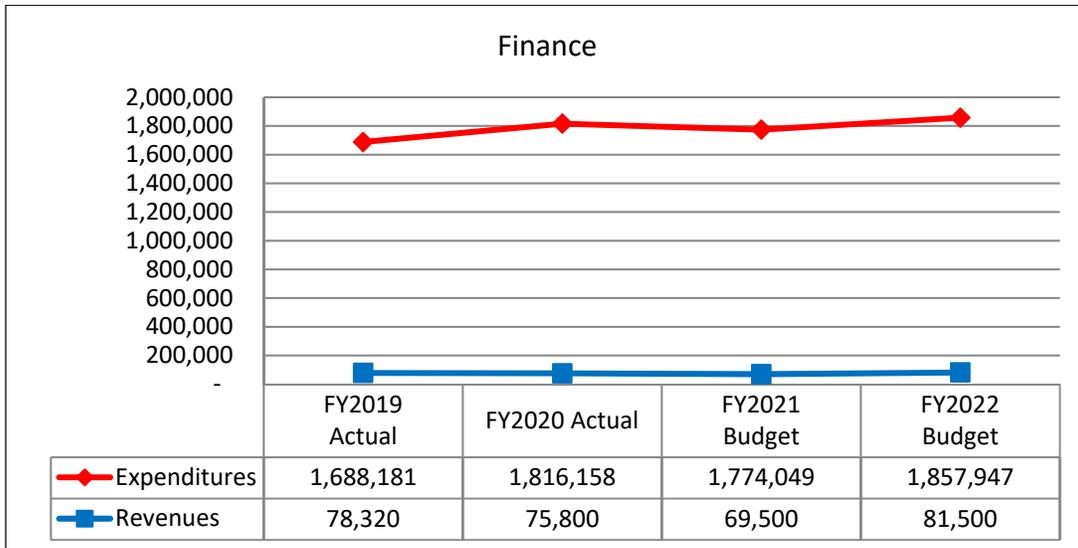
	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	% Change
Taxi Permits	675	1,125	900	900	900	0.00%
Newsrack Enclosure Admin Fee	820	700	600	600	600	0.00%
Lien Search Fee	76,825	73,975	68,000	156,386	80,000	17.65%
	78,320	75,800	69,500	157,886	81,500	17.27%

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	1,010,740	1,073,383	1,040,770	1,040,770	1,058,000	1,123,530	7.95%
Employee Benefits	523,151	574,265	562,120	562,120	560,602	564,616	0.44%
Contractual	130,412	138,987	143,575	143,575	130,925	144,025	0.31%
Commodities	20,024	25,670	23,730	25,028	21,760	22,450	-5.39%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	3,854	3,854	3,854	3,854	3,854	3,326	-13.70%
TOTALS	1,688,181	1,816,158	1,774,049	1,775,347	1,775,141	1,857,947	4.73%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

Finance
Town of Palm Beach



	FY2019	FY2020	FY2021	FY2022
Total Full Time Equivalent Employees	14.739	14.689	13.689	13.689

PROGRAM: FINANCIAL MANAGEMENT 1 4 1

MISSION:

This division exists to provide central accounting, fiscal control and professional advice and recommendations in the formation of sound fiscal policies to ensure long-term financial strength for the Town of Palm Beach.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Advise the Town Council and Manager regarding financial matters
- Develop and recommend administrative and Council fiscal policy
- Provide internal checks and balances regarding financial control and purchasing procedures
- Develop and submit an annual budget that is reliable and balanced
- Direct purchasing activities in an efficient and effective manner

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	545,827	593,604	602,512	602,512	608,000	650,377	7.94%
Employee Benefits	280,985	306,386	307,766	307,766	309,930	311,998	1.38%
Contractual	121,867	123,445	126,300	126,300	115,650	126,700	0.32%
Commodities	12,074	12,702	14,850	14,850	12,910	13,700	-7.74%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	314	314	314	314	314	314	0.00%
TOTALS	961,067	1,036,450	1,051,742	1,051,742	1,046,804	1,103,089	4.88%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

Finance
Town of Palm Beach

CONTRACTUAL

The budget includes funds for the annual external audit, copy machine charges, supplies for annual wage reporting and the residential parking permit program, credit card discount fees on Town receipts, and postage.

COMMODITIES

Funds included cover office supplies, professional membership dues/subscriptions and continuing education.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Finance Director	0.850	0.850	0.850	0.850	0.850
Assistant Finance Director	0.975	0.975	0.975	0.975	0.975
Budget Analyst	0.950	0.950	0.900	0.900	0.900
Accounting Technician	2.988	2.964	2.964	2.964	2.964
Accountant	2.800	2.000	2.000	2.000	2.000
	8.563	7.739	7.689	7.689	7.689

PROGRAM: PURCHASING 1 44

MISSION:

The Purchasing Division provides professional procurement services to the Town Departments while ensuring compliance with County Ethics Commission, Inspector General, Florida State Statutes, and Town Purchasing Policies and Procedures. These services include purchase of supplies, equipment services, and construction in an efficient, effective manner as well as managing the purchasing card program, the fixed asset inventory, central stores warehouse, and surplus property.

The Town of Palm Beach was awarded the National Purchasing Institute Excellence in Procurement during FY21.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Develop and administer purchasing policies consistent with established policies and procedures and governmental best business practices
- Continually seek to improve procurement and inventory processes while providing top quality service and products
- Ensure delivery of critical purchases on time
- Maintain positive vendor relationships
- Administer evaluation process for vendor performance for both goods, services and construction
- Facilitate the sale of surplus Town assets through an online Governmental Auction Site
- Evaluate warehouse stock to minimize long-term storage and obsolete materials

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	464,913	479,779	438,258	438,258	450,000	473,153	7.96%
Employee Benefits	242,166	267,880	254,354	254,354	250,672	252,618	-0.68%
Contractual	8,545	15,542	17,275	17,275	15,275	17,325	0.29%
Commodities	7,950	12,968	8,880	10,178	8,850	8,750	-1.46%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	3,540	3,540	3,540	3,540	3,540	3,012	-14.92%
TOTALS	727,113	779,708	722,307	723,605	728,337	754,858	4.51%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

Finance
Town of Palm Beach

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Contractual costs will reflect reductions in copy machine charges, office supplies and reduction in other contractual services. A slight increase was proposed for training procurement best practices to Town staff. Town Purchasing has implemented an E-Bidding Platform for solicitations and Contract Management. This is a new expense under Purchasing.

COMMODITIES

Estimates for commodities remain the same based on current market conditions

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Purchasing Manager	1.000	1.000	1.000	1.000	1.000
Assistant Purchasing Manager	1.000	1.000	1.000	1.000	1.000
Senior Buyer	-	-	-	1.000	1.000
Buyer	1.500	1.500	2.000	1.000	1.000
Purchasing Technician	1.000	1.000	-	-	-
Junior Buyer	-	-	1.000	1.000	1.000
Warehouse Coordinator	1.000	1.000	1.000	1.000	1.000
Purchasing Coordinator	1.000	1.000	1.000	-	-
Courier/Warehouse Assistant	0.500	0.500	-	-	-
	<u>7.000</u>	<u>7.000</u>	<u>7.000</u>	<u>6.000</u>	<u>6.000</u>

TOWN OF PALM BEACH

To: Kirk Blouin, Town Manager

From: Wayne Bergman, Director of Planning, Zoning & Building

Re: FY 2022 Budget Highlights for Planning, Zoning & Building

Date: May 26, 2021

Planning, Zoning & Building Budget

FY 2022 Estimated Request:	\$4,184,535.00
FY 2021 Anticipated Budget:	\$3,723,356.00
FY 2021 Adopted Budget:	\$3,659,485.00

The overall Planning, Zoning & Building Department proposed FY 2022 budget is estimated to increase by 14.3%, or \$525,050.00, over the FY 2021 Adopted Budget. The FY 2022 budget includes: the full-time employment of the assistant director, \$100,000.00 for code reform efforts; \$100,000.00 for the study of potential landmarked buildings; town attorney attendance at all Arcom and Landmark meetings, \$35,000.00 for the continued scanning of historic plans, the re-class of a combination plan reviewer to a planner II position, and the hiring of an administrative assistant. Details of the various division budgets and budget categories are shown below.

Program 211 – Planning & Zoning

FY 2022 Estimated Request:	\$791,715.00
FY 2021 Anticipated Budget:	\$802,495.00
FY 2021 Adopted Budget:	\$665,765.00

The proposed FY 2022 budget for Planning & Zoning reflects an estimated 18.92% increase, or \$125,950.00, which is due to the hiring of an administrative assistant and the re-class of a combination plan reviewer to a planner II, and therefore an increase in salary and benefits to this division (which is offset by the loss of the position in the building division); an increase in contractual expenses (legal representation of meetings and code reform efforts); and a small decrease in commodities (operational costs). The FY 2022 Program 211 budget includes \$100,000.00 for code reform projects.

Program 212 – Permit Issuance

FY 2022 Estimated Request: \$1,359,441.00
FY 2021 Anticipated Budget: \$1,193,222.00
FY 2021 Adopted Budget: \$1,280,748.00

The proposed FY 2022 budget for Permit Issuance reflects an estimated 6.14% increase, or \$78,693.00, which is due primarily to the increased use of vendors for plan review. This program, along with Program 213 – Inspection / Compliance, is now an Enterprise Fund.

Program 213 – Inspection / Compliance

FY 2022 Estimated Request: \$1,829,717.00
FY 2021 Anticipated Budget: \$1,517,196.00
FY 2021 Adopted Budget: \$1,589,680.00

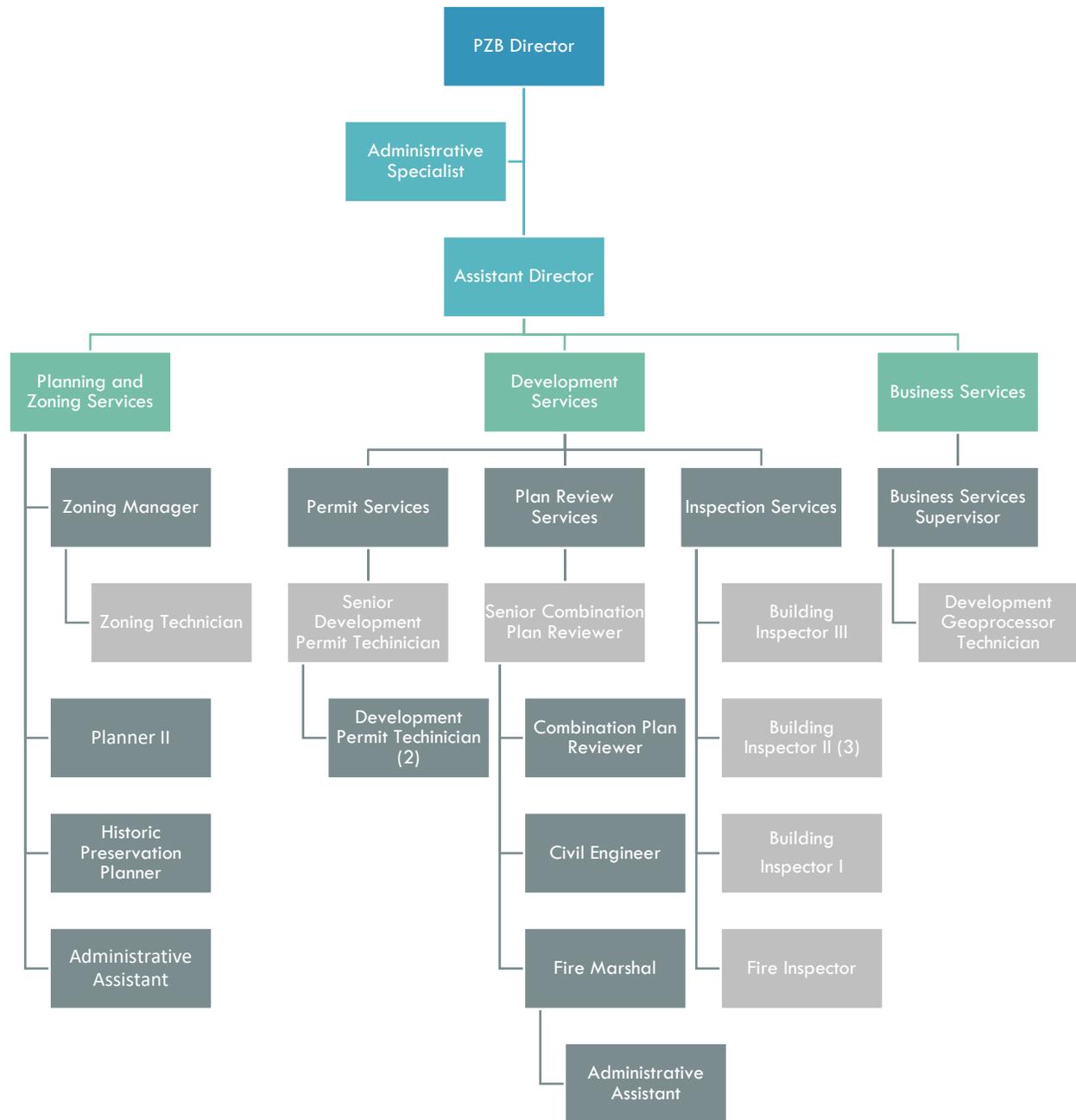
The proposed FY 2022 budget for Inspection / Compliance reflects an estimated 15.1% increase, or \$240,037.00, which is due primarily to hiring an Administrative Assistant and using vendors to perform a larger number of building inspections. Salaries, benefits and contractual expenses are increased within this division. This program, along with Program 212 – Permit Issuance, is now an Enterprise Fund.

Program 214 – Landmarks Preservation

FY 2022 Estimated Request: \$203,662.00
FY 2021 Anticipated Budget: \$210,443.00
FY 2021 Adopted Budget: \$123,292.00

The proposed FY 2022 budget for Landmarks Preservation reflects an estimated 65.19% increase, or \$80,370.00, which is due to an increase in other professional services (line item 31.12) to double, and possibly triple, the number of homes studied each year as potential landmark candidates. There are also small increases to salaries, benefits, and commodities.

PLANNING, ZONING AND BUILDING ORGANIZATIONAL CHART



DEPARTMENT: PLANNING, ZONING AND BUILDING

MISSION:

The Planning, Zoning and Building Department identifies, recommends and implements the vision of the community, as expressed through the policies of the Town Council, relative to the development, redevelopment and use of real property, to ensure the beauty, quality of life and character of the Town, and the health, safety and welfare of our residents, businesses and visitors, while providing the highest quality of service to our customers.

Revenue Summary

	2019 Actual	2020 Actual	2021 Budget*	2021 Projected	2022 Budget	% Change
Business Tax Receipts	744,976	781,754	740,000	739,658	777,000	5.00%
Business Tax Receipt Penalties	28,063	32,149	30,000	30,000	30,000	0.00%
Building	8,115,868	6,606,842	-	-	-	0.00%
Electrical	369,503	138,809	-	-	-	0.00%
Plumbing	195,696	61,266	-	-	-	0.00%
Permit Processing	24,270	21,190	-	-	-	0.00%
Permit Penalty	41,276	25,888	-	-	-	0.00%
Except/Var. App.	247,878	265,707	235,000	314,901	275,000	17.02%
Reinspection Fees	3,240	1,510	-	100	-	0.00%
Abandonments	370	(205)	-	(194)	-	0.00%
Architectural Fees	282,370	253,542	250,000	416,520	280,000	12.00%
Landmarks Submittal	44,950	45,405	37,000	73,543	45,000	21.62%
Mechanical Permits	301,404	158,119	-	-	-	0.00%
Contractor Registration Fee	9,750	6,725	-	-	-	0.00%
Landscape Permit	3,952	-	-	-	-	0.00%
Miscellaneous Permit Fees	360	7,500	-	-	-	0.00%
Building Permit Search Fee	53,650	55,650	-	-	-	0.00%
Permit Revision Fee	197,575	178,600	-	-	-	0.00%
Right Of Way Permits	1,079,411	1,026,273	606,600	565,791	600,000	-1.09%
Flood Plain Mgmt Permit Fee	10,958	11,250	-	771	-	0.00%
County Occ. Licenses	20,720	16,016	20,000	15,000	15,000	-25.00%
Tent Permits	19,393	19,312	21,000	15,000	15,000	-28.57%
Bldg. Insp. Fund Fees	13,681	10,602	-	-	-	0.00%
Radon Gas	9,245	7,143	-	-	-	0.00%
Microfiche/Scanned Documents	25	-	-	-	-	0.00%
Code Compliance Fines	318,425	122,790	175,000	150,000	175,000	0.00%
Code Compliance Admin Fee	4,450	1,925	4,500	1,243	4,500	0.00%
Credit Card Cust. Surcharge	19,481	14,614	15,000	20,834	15,000	0.00%
TOTALS	12,160,939	9,870,376	2,134,100	2,343,167	2,231,500	4.56%

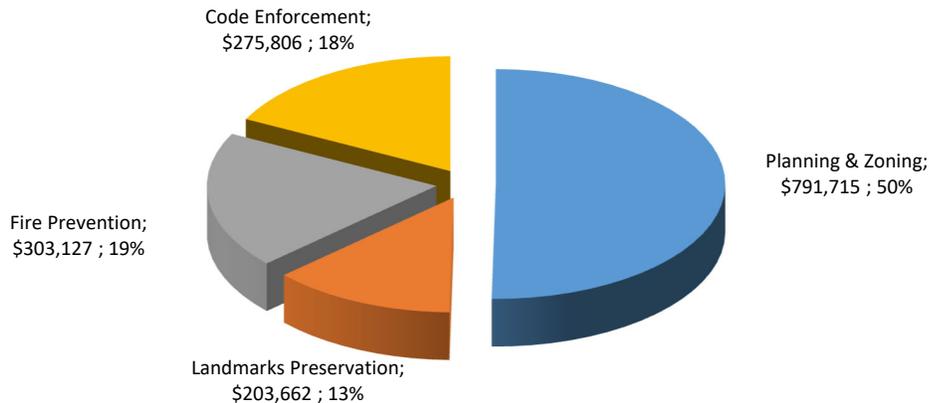
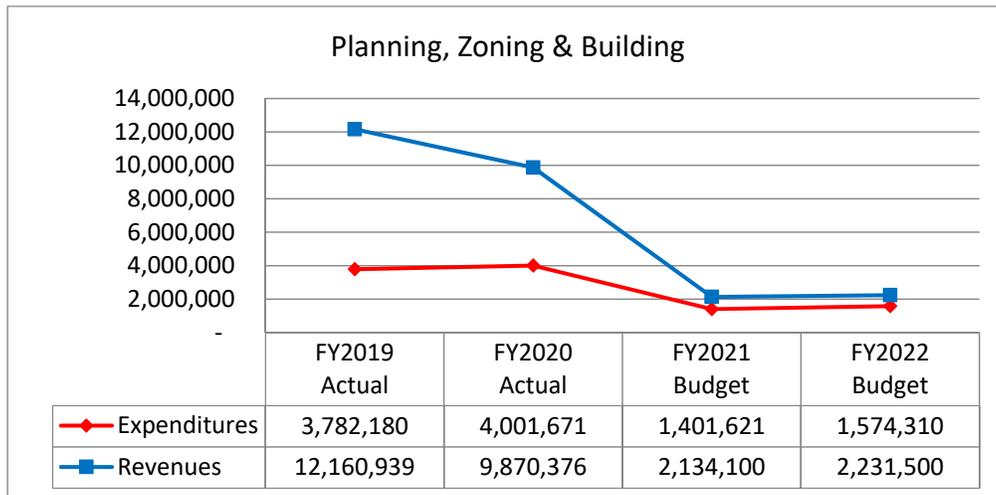
*In FY2021 two programs were moved from the General Fund into the new Building Enterprise Fund

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget**	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	1,806,701	1,661,885	737,237	737,237	699,670	836,569	13.47%
Employee Benefits	1,004,707	973,322	352,567	352,567	351,206	342,909	-2.74%
Contractual	813,755	1,221,080	281,948	415,149	501,724	366,457	29.97%
Commodities	54,686	40,487	23,465	24,018	29,821	22,420	-4.45%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	102,330	104,897	6,404	6,404	6,404	5,955	-7.01%
TOTALS	3,782,180	4,001,671	1,401,621	1,535,375	1,588,825	1,574,310	12.32%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

**In FY2021 two programs were moved from the General Fund into the new Building Enterprise Fund



	FY2019	FY2020	FY2021*	FY2022
Total Full Time Equivalent Employees	27.250	25.750	9.100	9.475

*In FY2021 two programs were moved from the General Fund into the new Building Enterprise Fund

PROGRAM: PLANNING AND ZONING 211

MISSION:

This division exists to stabilize and preserve the aesthetic, historical and economic values of Palm Beach.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Coordination and support of commissions;
- Conduct planning and zoning studies, and recommend changes where necessary;
- Develop, recommend, implement and enforce policies in a highly professional manner;
- Maintain all maps and data contained in the Comprehensive Plan and Land Development Regulations;
- Interpret Zoning Code, Comprehensive Plan and Land Development Regulations and process applications;
- Keep citizens informed of policies and procedures and solicit input from citizens; and
- Work continually to improve the efficiency and effectiveness of the processes of the department.

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	332,984	287,312	326,740	326,740	290,140	398,453	21.95%
Employee Benefits	140,827	131,420	133,725	133,725	132,599	180,762	35.17%
Contractual	179,320	365,887	195,800	259,423	327,642	203,800	4.09%
Commodities	16,910	7,904	9,500	9,500	12,130	8,700	-8.42%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	170	170	-	-	-	-	0.00%
TOTALS	670,211	792,693	665,765	729,388	762,511	791,715	18.92%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases, as well as an additional 0.50 FTE for an administrative assistant.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The increase in benefits is mainly due the 0.50 FTE increase.

Planning, Zoning and Building
Town of Palm Beach

CONTRACTUAL

Includes costs associated with legal services, general planning activities, and concurrency studies per state law.

COMMODITIES

Includes office and computer supplies and replacement costs, and continued software enhancements.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Director	0.700	0.700	0.700	0.700	0.700
Assistant Director	0.350	-	0.350	0.350	0.350
Zoning Manager	1.000	1.000	1.000	1.000	1.000
Zoning Technician	0.500	0.500	0.500	0.500	-
Planning Administrator	0.400	0.400	0.400	-	-
Planner I	-	-	-	-	0.500
Administrative Specialist	0.500	0.500	0.500	0.500	0.500
Office Manager	0.120	-	-	-	-
Administrative Assistant	-	0.500	-	-	0.500
Historic Preservation Planner	-	-	-	0.400	0.400
	3.570	3.600	3.450	3.450	3.950

PROGRAM: LANDMARKS PRESERVATION 214

MISSION:

This division exists to serve the Town’s desire to maintain its rich history and quality of life by stabilizing and preserving the historic and economic value of significant physical structures and other properties.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Coordinate and support the Landmark Preservation Commission;
- Develop, recommend and enforce policies that serve historic preservation;
- Inform and educate our citizens;
- Process Certificates of Appropriateness as directed by codes and policy;
- Discuss and entertain requests for possible designation of properties as historic; and
- Maintain accurate records and files.

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	58,678	20,745	33,398	33,398	32,931	43,034	28.85%
Employee Benefits	29,329	29,805	16,844	16,844	15,741	17,828	5.84%
Contractual	67,168	76,162	71,000	71,000	158,206	140,500	97.89%
Commodities	1,080	249	2,050	2,050	3,610	2,300	12.20%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	156,255	126,961	123,292	123,292	210,488	203,662	65.19%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Contract costs related to landmark designation studies and historic preservation.

COMMODITIES

Office supplies and minor software enhancements

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Director	0.050	0.050	0.050	0.050	0.050
Assistant Director	0.050	-	0.050	0.050	0.050
Planner	0.300	0.300	0.300	0.300	0.300
Office Manager	0.350	-	-	-	-
Administrative Assistant	-	0.500	-	-	-
Administrative Specialist	-	-	0.500	-	-
	0.750	0.850	0.900	0.400	0.400

PROGRAM: FIRE PREVENTION 215

(Program managed by Fire Rescue)

MISSION:

This division exists to enforce Federal, State and local life safety codes to protect life and property to improve the community.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Educate the community on life saving skills, fire prevention and community risk reduction programs
- Conduct annual fire safety inspections
- Managing the adequacy and reliability of the fire protection water supply
- Conduct community risk analysis
- Create or revise ordinances to enhance fire prevention
- Generate revenue through fire inspection and other fees
- Investigate fires for cause and origin

EXPENDITURE SUMMARY

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	192,763	197,273	212,645	212,645	212,645	217,979	2.51%
Employee Benefits	75,281	79,614	84,921	84,921	84,921	63,631	-25.07%
Contractual	12,025	10,306	10,888	10,888	12,916	17,697	62.54%
Commodities	2,073	2,124	3,820	3,820	5,715	3,820	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	282,142	289,318	312,274	312,274	316,197	303,127	-2.93%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The FY2022 budget includes a decrease for health insurance costs and defined benefits costs after reducing a full time employee position to a part-time position.

CONTRACTUAL

The contractual category covers travel, community education, and software maintenance. The increase resulted from the addition of computer tablets and data line charges associated with each tablet utilized for fire inspections.

COMMODITIES

Remained constant

Planning, Zoning and Building
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Fire Marshal	1.000	1.000	1.000	1.000	1.000
Fire Inspector	1.000	1.000	1.000	1.000	1.000
Office Assistant II	0.500	0.500	0.500	0.500	0.375
	<u>2.500</u>	<u>2.500</u>	<u>2.500</u>	<u>2.500</u>	<u>2.375</u>

PROGRAM: CODE ENFORCEMENT 216

(Program managed by Police)

MISSION:

The Code Enforcement Unit is responsible for the enforcement of codes and ordinances relating to quality of life, public safety and health, building and licensing, sanitation, nuisance, parks and recreation, trees and shrubs, and landmark preservation. The Code Enforcement Unit pro-actively conducts inspections and investigates code and ordinance violations, citing violators when necessary, and prosecuting violations either through the Town Code Enforcement Board or when applicable, the County Court system.

MAIN ACTIVITIES

The most important things we do to fulfill the mission are:

- Conduct inspections and investigate code and ordinance violations
- Issue code enforcement citations to violators
- Attend Code Enforcement Board meetings/hearings
- Prepare and maintain correspondence and board meeting minutes

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	162,139	157,641	164,454	164,454	163,954	177,103	7.69%
Employee Benefits	116,740	110,045	117,077	117,077	117,945	80,688	-31.08%
Contractual	3,987	4,094	4,260	4,260	2,960	4,460	4.69%
Commodities	8,265	6,444	8,095	8,316	8,366	7,600	-6.11%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	7,125	6,404	6,404	6,404	6,404	5,955	-7.01%
TOTALS	298,256	284,628	300,290	300,511	299,629	275,806	-8.15%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

Planning, Zoning and Building
Town of Palm Beach

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The FY2022 budget includes an increase for health insurance costs offset by a reduction in Retirement and Longevity expenses due to new hire.

CONTRACTUAL

Contracted services remain level for the year.

COMMODITIES

Commodities remain level for the year.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Code Compliance Officer I	2.000	2.000	2.00	2.00	2.00
Parking/Code Enforcement Manager	0.500	0.500	-	-	-
Parking/Code Enforcement Specialist	0.750	0.750	0.75	0.75	0.75
	3.250	3.250	2.750	2.750	2.750



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TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

VIA: Carolyn Stone, Assistant Town Manger

FROM: Mark Bresnahan, Recreation Division Director

SUBJECT: FY2022 Recreation Budget Highlights

DATE: June 7, 2021

The following document highlights the Recreation Department General Fund budget that encompasses Administration, Mandel Recreation Center and Tennis. This memo contains comparisons between FY21 and FY22 proposed revenue, a fee survey for tennis, proposed fee schedules for tennis, fitness center, and Mandel Recreation Center rental fees. It includes narrative as to any substantive departures from budgeted amounts and actuals. There is also an overall budget-to-budget comparison for quick review.

Please note FY22 budget and revenue projections have been reviewed and adjusted in anticipation of continuing potential pandemic impacts in the coming fiscal year on recreation activities and facilities.

Administration

Budget

FY2022 Request: \$297,884

FY2021 Approved: \$209,810

This represents an increase of 42%: \$88,074, primarily in depreciation, see below)

Salaries

25% overall increase: \$29,944

- Staff reallocations and addition of Assistant Town Manager
 - .6 Administrative Assistant, .3 Assistant Director, .4 Recreation Specialist, .3 Department Division Director (new), .25 Assistant Town Manager (new)
 - The FY2022 budget includes a COLA increase and pay for performance increases

Benefits

17.6% overall increase: \$11,830

- Staff reallocations and addition of Assistant Town Manager
- The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

Contractual

14% overall increase: \$1,300

- Primarily due to the re-instatement of travel/per diem for training (\$1,000) and copy machine was under budgeted in FY21 (\$300)

Commodities

17% overall increase: \$1,380

- Primarily due to office supplies being under budgeted in FY21
- Fuel for fully depreciated vehicle kept for use by the Recreation Department staff

Depreciation

1,039% overall increase: \$43,620

- CCTV System \$7,775.31; Fitness Center equipment \$21,103.64; Athletic equipment \$3,506.90; Furnishings \$11,234.15; 2006 GMC Dump truck \$0; Software Management - RecPro Registration System \$4,200

Mandel Recreation Center/Seaview Park

Budget

FY2022 Request: \$1,251,592

FY2021 Approved \$1,237,970

This represents an increase of 1%, \$13,622

Revenue

FY2022 Proposed: \$651,000

FY2021 Proposed: \$650,787

This represents an increase of 0.03%, \$213

FY2022 Cost Recovery Projection: 52%

Budget

Salaries

-4% overall decrease (\$-14,376)

- Decrease due to staff re-allocations and elimination of Director of Business Development and Operations
- 2.0 Recreation Supervisors, .5 Maintenance Worker, .5 Recreation Specialist, .45 Recreation Facilities Maintenance Supervisor, .3 Recreation Division Director, .25 Assistant Director, .1 Administrative Assistant
- Recreation Class Instruction staff expenses are offset by revenue generated from each program
- The FY2022 budget includes a COLA increase and pay for performance increases

Benefits

8% overall increase, \$13,738

- Increase due to staff re-allocation and addition of Recreation Supervisor
- The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

Contractual

2% overall increase: \$12,000

- Janitorial
 - Increase 3%, \$1,200, Increase due to anticipated vendor increase and additional carpet cleaning
 - Costs associated with janitorial services (\$2,480/month for 7 days/week basic), additional floor and carpet maintenance required
- Landscape Contracting
 - Decrease: -10%, (-\$2,300): Cost associated with landscaping in Seaview Park. Landscaping - \$10,000; Top dressing/aerification and dry-jet of athletic field and front lawn - \$10,000; Palms, trees, shrubs, etc. replacement - \$200; tree trimming, \$600
 - FY19 and FY20 was minimal, as only some minor landscaping work was done to areas adjacent to the tennis courts. There was an overall increase in FY21 landscaping costs due to the need for additional landscaping material necessary to maintain areas around the new Mandel Recreation Center and throughout Seaview Park.
- Special Recreation Contracts
 - Increased 3% \$3,500, All expenses are offset by revenue generated from each program. See Line Item Detail for additional information.
 - Costs associated with: contractual instructor payments for youth and adult enrichment programs such as fencing, gymnastics, tumbling, dance, pre-school programs - Mom and Me Yoga, Music together, etc., karate, language instruction, art -painting, drawing, photography, adult fitness classes, youth athletics - soccer, lacrosse, flag football, basketball, etc. \$90,000; camp field trip admissions \$20,000; equipment rentals for camps \$3,000; entertainment performances for camps and special events - magician, balloon artists, clowns, face painting \$2,000; charter bus services for out-of-county camp transportation \$5,500
- Other Contracted Services
 - Increased 2%, \$7,900 Contracted labor increase due to most part time staff hired contractually, and were budgeted in FY20 in 13.01 (as a part time Town employee); contractual staff rebid in FY20 resulted in a slight increase in markup fee. See Line Item Detail for additional information.
 - Cost associated with fire/security monitoring \$2,000; contractual labor - recreation center staffing, MRC and Activity Leaders \$150,800 - \$50,000 MRC reception, \$91,800 Activity Leaders and maintenance support, \$9,000; pest control - building and for playground, organic as much as possible \$2,000, misc. contractual non-warranty service repairs - doors, windows, locks, floors/carpet, lights, etc. \$2,500; uniform and mat services for Mandel Recreation Center and Seaview Park Tennis Center \$2,900; Health Fitness personal training and group fitness classes (this is a pass-through, with the Town receiving the majority of the revenues of the fees received) \$56,400; Health Fitness management contract \$181,600, fitness center maintenance contracts, \$1,600
- Travel and Per Diem – re-installed for staff training \$1,500 cost associated with professional development
- Postage
 - Increased 400%, \$400
 - Increase due to increase in promotional mailings (postcards/brochures/flyers) to promote programs, events
- Electrical
 - Includes Seaview Park Tennis Center
 - Increased 3%, \$1,100
 - Increase due to building use and/or anticipated cost
- Solid Waste Disposal

- Includes Seaview Park Tennis Center
- Increased 2%, \$100
- Water
 - Includes Seaview Park Tennis Center
 - Increased 3%, \$900
 - Increase due to building use and/or anticipated cost
- Building Maintenance
 - Increased 4%, \$300
 - Cost associated with: security/fire alarm inspection and repairs \$2,000; A/C bi-monthly preventative inspections, maintenance and non-warranty repairs \$3,000; misc. non-warranty building repairs - interior/exterior repairs to walls, doors, windows, plumbing repairs, electrical repairs \$3,300
 - Increase due to building use and/or anticipated cost
- Other Equipment Maintenance
 - Increase is 5% , \$100
 - Cost associated with: extinguisher inspection/recharging \$1,000; non-warranty repairs for appliances \$600; non-warranty water fountain repairs - cooling units, mechanical, hardware \$600
 - Increase due to building use and/or anticipated cost
- Promotional Activities
 - Increase is 3%, \$300
 - Cost associated with promotional activities
- Bank Service Charges
 - Cost associated with credit card fees
 - Decrease of -20% (-\$4,000) due to FY21 being over budgeted and various impacts to participation

Commodities

5% overall increase: \$2,700

- Office Supplies
 - Increased 33%, \$400
 - Cost associated with miscellaneous office supplies - Printer Cartridges, 400; Copy Paper, 1,000; Thermal Paper, 100; Assorted Stationary Supplies, 100
- Chemical/Cleaning Supplies
 - Increased 2%, \$100
 - Cost associated with: fertilizers - liquid \$1,000, granular \$1,000; insecticides/pesticides \$1,000; fungicides/herbicides \$1,000, cleansers - disinfectants, bleach, air freshener, etc. \$550; janitorial tools/supplies - gloves, mops, brushes, etc. \$350
- Building Maintenance Supplies
 - Increased 10%, \$100
 - Cost associated with small tools - pliers, wrenches, screwdrivers, drill bits, shovels, rakes etc. \$300; paint/supplies -brushes, trays, tape \$200; misc. hardware - lock/door parts, nails, washers, etc. \$400; restroom repair hardware \$200
- Other Equipment Maintenance Supplies
 - Increased 450%, \$900
 - Cost associated with mower parts - rollers, lubricants, hoses, belts, etc. \$800; misc. equipment/supplies - nuts, bolts, washers, locks, extension cords, etc. \$300
 - Currently utilizing a refurbished/rebuilt, fully depreciated Par 3 Golf Course reel mower on the multi-purpose field and front lawn - anticipate necessary repairs
- Fuel/Motor Oil

- Increased 25%, \$200
- Costs associated with fuel and motor oil consumption
 - Anticipate fuel cost increase
- Uniform
 - Increased 10%, \$100
 - Cost associated with staff uniform shirts - part-time Activity Leaders/Receptionists/Bus Drivers, and full-time staff
 - Increase includes purchase of Health fitness uniforms as a pass-through
- Medical Supplies
 - No change
 - Cost associated with first aid supplies in recreation center and camp field trip kits
- Other Supplies Maintenance
 - 3% increase, \$500
 - Cost associated with: custodial items - toilet tissue, hand soap, trash liners, paper towels, etc. \$5,900; safety equipment - eye/ear protection, gloves, etc. \$1,000; playground mulch \$5,500; sand \$1,000, irrigation parts -PVC repair fittings, nozzles, heads, etc. \$2,000; misc. tools/parts \$100
 - Increase due to playground mulch for larger playground, additional public restrooms and building traffic
- Other Supplies Program
 - 3% increase, \$800
 - Cost associated with arts/crafts supplies - construction paper, glue, paint, beads, clay, brushes, markers/crayons/pencils, butcher paper, etc., \$6,200; athletic equipment - footballs, basketballs, soccer balls, pinnies, goals, goal nets and replacements, playground balls, etc. \$6,200; games - table games and repairs parts \$2,400; food, snacks, candy for special events and programs \$3,600; prizes \$3,600; wristbands/identifiers for camps \$900; misc. supplies - replacement part/pieces, utensils, plates, cups, etc. \$3,400
- Cost of Merchandise Sold
 - Cost of items sold in recreation center (headwear, apparel, water bottles, etc.)
 - Decrease -25%, \$500
- Membership Dues
 - No change
 - Membership dues to Florida Recreation & Park Association/National Recreation & Park Association
- Training
 - Increased by 11%, \$100
 - Costs associated with professional development

Depreciation

-26% overall decrease (-\$440)

Rotary Mower \$1,250.01; 2010 Dodge Grand Caravan \$0

Recreation Center Revenues

Revenue

FY2022 Proposed: \$651,000

FY2021 Proposed: \$650,787

This represents an increase of 0.03%: (\$213)

The FY20 proposed revenues were based upon the Recreation Center Business Plan of January 2017 (probable scenario) and historical numbers. FY21 and FY22 includes actual and anticipated impacts of the pandemic.

Staff is recommending to decrease the rental fee for the classroom, but all other rental fees to stay the same. Proposed increases for the fitness center include increasing:

- Monthly pass
 - \$10.00 for a single resident adult
 - \$15.00 for two resident adults of the same household
- 3 Month Pass
 - \$10.00 for a single resident
 - \$15.00 for two residents of the same household
- 6 Month Pass
 - \$14.00 for a single resident
 - \$21.00 for two residents of the same household
- Daily Pass
 - Both the resident and guest fees by \$1.00

**TOWN OF PALM BEACH
NON AD-VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET**

MANDEL RECREATION CENTER

Account Number	Account Description	FY 2021 Anticipated Amount	FY2022 Proposed Amount
001.347.215	Youth Program Fees	265,500	345,000
001.347.210	Adult Program Fees	20,000	81,000
001.247.219	Fitness Center Classes	4,500	6,500
001.347.620	Promotional Merchandise	1,500	3,500
001.347.250	Passes/Daily Admission	90,000	68,500
001.347.282	Marina Amenities		115,500
001.362.115	Facility Rental Fees- Recreation	15,000	25,000
001.362.135	Seaview Park Concession	-	6,000
TOTAL		\$396,500	\$ 651,000

FY2021 Mandel Recreation Center Proposed Fees (on following page)

**Recreation Department - FY 2022 Proposed Fee Schedule
Exhibit III - Mandel Recreation Center**

Fitness Center

Fee Classifications	FY-21 Approved	FY-22 Proposed
3 Month Passes		
Resident Adult	\$ 240.00	\$ 250.00
Resident 2 Adult (same household)	\$ 360.00	\$ 375.00
6 Month Passes		
Resident Adult	\$ 336.00	\$ 350.00
Resident 2 Adult (same household)	\$ 504.00	\$ 525.00
Monthly Passes		
Resident Adult	\$ 105.00	\$ 115.00
Resident 2 Adult (same household)	\$ 155.00	\$ 170.00
Annual Passes		
Resident Adult	\$ 480.00	\$ 480.00
Resident 2 Adult (same household)	\$ 720.00	\$ 720.00
Daily Passes		
Resident Adult	\$ 17.00	\$ 18.00
Resident Guest Fee	\$ 22.00	\$ 23.00

Rental Fees

Fee Classifications	FY-21 Approved	FY-22 Proposed
Class Room	\$90/hr.	\$50/hr.
Multi-Purpose Room or Game Room (includes patio)	\$130/hr.	\$130/hr.
Gymnasium/equivalent size	\$200/hr.	\$200/hr.
Outdoor Patio	Included with Multi-Purpose Room/Game Room	Included with Multi-Purpose Room/Game Room
Deposits	\$250 refundable	\$250 refundable
Set-up	\$100 flat fee	\$100 flat fee
Clean-up	\$45/hr.	\$45/hr.
Additional Staff	\$45/hr.	\$45/hr.
Minimum Hours	3 hours	3 hours
Requests Due by	30 days prior	30 days prior
Deposit/Payment due	50% due at time of request, balance due 10 days prior	50% due at time of request, balance due 14 days prior
Cancelation Fees	less than 30 days=\$0; 31-45 days, 50%; 46= days, 100%	less than 30 days=\$0; 31-59 days, 50%; 60= days, 100%

- Rates may be discounted to fill underused times and/or to offer specials to attract new customers, depending on market conditions.

Seaview Park and Phipps Ocean Park Tennis Centers

Budget

FY2021 Request: \$496,118

FY2021 Approved \$417,496

This represents an increase of 19%, \$78,622

Revenue

FY2022 Proposed: \$320,500

FY2021 Proposed: \$214,350

This represents an increase of 49%, \$106,150

FY2022 Cost Recovery Projection: 64%

Budget

Salaries

-10% overall decrease: (-\$19,198)

- Decrease due to staff re-allocations and elimination of Director of Business Development and Operations
 - 1.1 Recreation Specialist, .5 Maintenance Worker, .35 Facilities Maintenance Supervisor, .25 Assistant Director, .15 Division Director, .1 Administrative Assistant
- Decrease due to additional use of contracted part-time labor
 - Part time work in pro shop and maintenance (Town part-time and contracted part-time staff total=\$112,000)
- The FY2022 budget includes a COLA increase and pay for performance increases

Benefits

5% overall increase, \$6,4804,630 benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

Contractual

84% overall increase, \$89,400

- Landscape Contracting
 - Increase of 23%, \$300
 - Cost associated with landscaping around tennis centers - hedge trimming, tree trim, coconut palm tree trimming, general landscaping improvements
- Other Contracted Services
 - Increase of 132%, \$85,900
 - Increase due to contracting daily court maintenance for both Tennis Centers, \$70,000
 - Monitor alarm at Phipps Tennis Center, \$600; Pest control, \$300; Contracted labor, \$80,000: \$70,000 for daily court maintenance
- Electric Phipps
 - No change
- Electric Seaview
 - Contained within the Mandel Recreation Center/Seaview Park budget
- Water Phipps
 - 2% increase, \$300
- Water Seaview
 - Contained within the Mandel Recreation Center/Seaview Park budget
- Building Maintenance

- -17% overall decrease (-\$1,000)
- Cost associated with AC repair/bi-monthly maintenance at Seaview & Phipps Ocean Park Tennis Centers \$3,000; plumbing repairs \$800; electrical repairs \$500; security/fire alarm inspections/repairs \$500, misc. building repairs - interior/exterior repairs to walls, doors, windows, wood trim, etc. \$200
- Other Equipment Maintenance
 - Increase 20%, \$300
 - Cost associated with repairs to the two electric court maintenance carts \$700, fire extinguisher inspection/recharging \$200, misc. repairs of tennis equipment (drum roller, lute, Gator rake, etc.) \$600; misc. \$300
 - This account may fluctuate from year-to-year as equipment ages and is repaired/replaced
- Tennis Court Maintenance – Phipps
 - Increased 50%, \$500
 - Cost associated with general maintenance - fence repairs, court surface repairs, court light replacement/repairs, etc.
- Tennis Court Maintenance – Seaview
 - Increased 20%, \$500
 - Cost associated with general maintenance - fence repairs, court surface repairs, court light replacement/repairs, etc.
- Promotional Activities
 - No change
- Bank Service Charges
 - Increased 21%, \$2,500
 - Cost associated with credit card fees
 - Increase in credit card fees due to increased business activity

Commodities

23% overall increase, \$4,100

- Office Supplies Phipps
 - -20% (\$-50)
 - Cost associated with miscellaneous office supplies - paper, pens, ink, etc.
- Office Supplies Seaview
 - 20%, \$50
 - Cost associated with miscellaneous office supplies - paper, pens, ink, etc.
- Chemical/Cleaning Supplies
 - No change
- Vehicle Maintenance
 - 100% increase, \$100
 - Repair costs for shared Town vehicle - 2010 Dodge Caravan
- Building Maintenance Supplies
 - No change
 - Cost associated with misc. items: Paint, 200; Repairs to toilets, sinks, doors and plumbing, 300; Misc. parts, tools or supplies, 300
- Uniform
 - No change
 - Cost associated with staff uniform shirts
- Medical Supplies
 - No change
 - Cost associated with first aid supplies in pro-shops
- Other Supplies Phipps

- No change
- Cost associated with: paper towels/toilet paper \$400; hand soap \$400; irrigation supplies - heads, valves, PVC, etc. \$500; landscaping supplies, mulch/flowers \$100; clay material \$2,900; service cart parts - battery, tires, etc. \$200; event/mixer supplies - cups, plates, snacks/drinks, utensils, etc. \$500
- Other Supplies Seaview
 - No change
 - Cost associated with: paper towels/toilet paper \$500; hand soap, \$500; irrigation supplies - heads, valves, PVC, etc. \$100, landscaping supplies, \$100; clay material \$1,500, service cart parts - battery, tires, etc. \$100; event/mixer supplies - cups, plates, snacks/drinks, utensils, etc. \$200
- Minor Operating Equipment
 - Increase of 80%, \$2,000
 - Tennis related equipment's costs - nets, misc. grooming items (lutes, rakes, line brushes)
 - Increase anticipated due to replacing aging nets, net posts, rake and lute
- Cost of Merchandise Sold
 - Increase 40%, \$2,000
 - Cost of items sold in pro-shop (tennis balls, headwear, apparel, concessions)
 - Tennis center pro-shops were fully re-stocked after renovation in FY20 and with higher quality merchandise, anticipate refreshing apparel and increase in business for tennis balls and drinks
- Membership dues – USTA, \$50/year
- Training
 - No change
 - Costs associated with professional development

Depreciation

-7% overall decrease (-\$310)

- Courtpac Roller w/cover \$1,184.25; 2018 Tennis Maintenance Cart \$2,689.50

Tennis Centers Revenues

Revenue

FY2022 Proposed: \$320,500

FY2021 Proposed: \$214,350

This represents an increase of 49%: \$106,150

The proposed fee schedule for tennis operations includes a 3% increase in all annual and seasonal fees, and certain 12-play passes (purchase 12 daily fees and get one free) have been increased. The last fee increase was October 1, 2019.

FY2021/2022 Tennis Revenue Projections and Proposed

**TOWN OF PALM BEACH
NON AD-VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET**

TENNIS

Account Number	Account Description	FY 2021 Anticipated Amount	FY2022 Proposed Amount
001.347.220	Tennis Mixers	0.00	0.00
001.347.230	Merchandise Sales	20,000.00	20,500.00
001.347.240	Adult Program Fees	1,500.00	4,000.00
001.347.242	Tennis 12 Play Pass	41,000.00	44,720.00
001.347.245	Daily Tennis Court Fees	30,000.00	25,000.00
001.347.249	Annual/Seasonal Tennis Court Fees	63,900.00	54,140.00
	Marina Amenities		64,140.00
001.347.940	Town Share Tennis Teaching Services	93,000.00	93,000.00
001.347.944	Town Share Tennis Merchandise Sales	1,000.00	1,000.00
001.349.600	Tennis Pro Admin Fees	13,500.00	13,500.00
001.362.115	Facility Rental Fees- Tennis	-	500
		0	0
TOTAL		\$ 263,900	\$ 320,500

**Recreation Department - FY 2022 Proposed Fee Schedule
Exhibit IV - Tennis Division**

Fee Classifications	FY-21 Approved	FY-22 Proposed
Annual Passes		
Annual Pass - Resident Junior	\$256	\$264
Annual Pass - Resident Adult	\$594	\$612
Annual Pass - Resident Family	\$831	\$856
Annual Pass - Non-Resident Junior	\$425	\$438
Annual Pass- Non-Resident Adult	\$1,399	\$1,441
Annual Pass - Non-Resident Family	\$1,998	\$2,058
Seasonal Passes		
Seasonal Pass - Resident Junior	\$179	\$185
Seasonal Pass - Resident Adult	\$416	\$428
Seasonal Pass - Resident Family	\$582	\$599
Seasonal Pass - Non-Resident Junior	\$298	\$306
Seasonal Pass- Non-Resident Adult	\$979	\$1,009
Seasonal Pass - Non-Resident Family	\$1,399	\$1,441
Daily Court Passes		
Resident Junior	\$10	\$10
Resident Adult	\$15	\$15
Non-Resident Junior	\$11	\$11
Non-Resident Adult	\$17	\$17
12 Play Fees		
Resident Junior	\$95	\$120
Resident Adult	\$170	\$180
Non-Resident Junior	\$125	\$132
Non-Resident Adult	\$204	\$204
Court Rental Fee (1.5 hr block- during operating hours)	\$50	\$52
Court Rental Fee (1 hr block during non-operating hours, required staffing fee included)	\$70	\$72

- Rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions.

Includes FY21 current and FY22 proposed rates for Town of Palm Beach and current rates at surveyed facilities

FISCAL YEAR 2022 RECREATION DEPARTMENT TENNIS SURVEY & PROPOSED FEES

Includes FY21 current and FY22 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

DAILY FEES					
	AGENCY	Daily Resident Junior	Daily Resident Adult	Daily Non-Res. Junior	Daily Non-Res. Adult
Public	Town of Palm Beach (proposed)	\$ 10.00	\$ 15.00	\$ 11.00	\$ 17.00
	Town of Palm Beach (current)	\$ 10.00	\$ 15.00	\$ 11.00	\$ 17.00
	Palm Beach Gardens	\$ 8.00	\$ 8.00	\$ 12.00	\$ 12.00
	Wellington	\$ 12.00	\$ 12.00	\$ 15.00	\$ 15.00
	North Palm Beach	\$ 10.00	\$ 12.00	\$ 10.00	\$ 12.00
Semi-Private Private	Boca Raton Racquet Center	\$ 5.00	\$ 10.00	\$ 10.00	\$ 15.00
	Weston Tennis Center	\$ 10.70	\$ 10.70	\$ 10.70	\$ 10.70
	North River Shores Tennis Club*	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
	Buttonwood Tennis Club	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
	Jupiter Bay Tennis Club	\$ 10.00	\$ 10.00	\$ 15.00	\$ 15.00
	Quail Ridge Country Club	NA	NA	NA	NA

*2020 survey fees were used as agency was non-responsive at time of survey

ANNUAL FEES (valid for one year from date of purchase)							
	AGENCY	Annual Resident Junior	Annual Resident Adult	Annual Resident Family	Annual Non-Res. Junior	Annual Non-Res. Adult	Annual Non-Res. Family
Public	Town of Palm Beach (proposed)	\$ 264.00	\$ 612.00	\$ 856.00	\$ 438.00	\$ 1,441.00	\$ 2,058.00
	Town of Palm Beach (current)	\$ 256.00	\$ 594.00	\$ 831.00	\$ 425.00	\$ 1,399.00	\$ 1,998.00
	Palm Beach Gardens	\$ 146.00	\$ 364.00	\$ 499.00	\$ 286.00	\$ 714.00	\$ 979.00
	Wellington	\$ 205.00	\$ 475.00	\$ 665.00	\$ 340.00	\$ 670.00	\$ 1,005.00
	North Palm Beach	\$ 118.00	\$ 618.00	\$ 824.00	\$ 129.00	\$ 824.00	\$ 1,030.00
Semi-Private Private	Boca Raton Racquet Center	\$ 115.00	\$ 399.00	\$ 570.00	\$ 320.00	\$ 1,119.00	\$ 1,598.00
	Weston Tennis Center	\$ 672.00	\$ 672.00	NA	\$ 672.00	\$ 672.00	NA
	North River Shores Tennis Club*	NA	\$ 1,210.00	\$ 1,750.00	NA	\$ 1,210.00	\$ 1,750.00
	Buttonwood Tennis Club	\$ 295.00	\$ 1,295.00	\$ 1,200.00	\$ 295.00	\$ 1,295.00	\$ 1,200.00
	Jupiter Bay Tennis Club	\$ 275.00	\$ 975.00	\$ 1,475.00	\$ 275.00	\$ 975.00	\$ 1,475.00
	Quail Ridge Country Club	NA	\$ 1,350.00	\$ 1,650.00	NA	\$ 1,350.00	\$ 1,650.00

*2020 survey fees were used as agency was non-responsive at time of survey

SEASONAL FEES (valid for 6 months from date of purchase)							
	AGENCY	Seasonal Resident Junior	Seasonal Resident Adult	Seasonal Resident Family	Seasonal Non-Res. Junior	Seasonal Non-Res. Adult	Seasonal Non-Res. Family
Public	Town of Palm Beach (proposed)	\$ 185.00	\$ 428.00	\$ 599.00	\$ 306.00	\$ 1,009.00	\$ 1,441.00
	Town of Palm Beach (current)	\$ 179.20	\$ 415.80	\$ 581.70	\$ 297.50	\$ 979.30	\$ 1,398.60
	Palm Beach Gardens	NA	\$ 225.00	NA	NA	\$ 441.00	NA
	Wellington	NA	NA	NA	NA	NA	NA
	North Palm Beach	NA	\$ 440.84	\$ 496.48	NA	\$ 496.48	\$ 551.05
Semi-Private Private	Boca Raton Racquet Center	\$ 80.50	\$ 200.00	\$ 285.00	\$ 241.00	\$ 560.00	\$ 799.00
	Weston Tennis Center	NA	NA	NA	NA	NA	NA
	North River Shores Tennis Club*	NA	\$ 920.00	NA	NA	\$ 920.00	NA
	Buttonwood Tennis Club	NA	\$ 795.00	NA	NA	NA	NA
	Jupiter Bay Tennis Club	NA	\$ 735.00	\$ 1,065.00	NA	\$ 735.00	\$ 1,065.00
	Quail Ridge Country Club	NA	NA	NA	NA	NA	NA

*2020 survey fees were used as agency was non-responsive at time of survey

• Rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions.

• Rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions.

*2019 survey fees

FY2021 to FY2022 Budget-to-Budget Comparison for the Recreation Department

FY2021 & FY2022 Budget Comparison

Revenue	FY21	FY22	FY21/22 Difference	FY21/22 Variance %
Tennis Programs & Facilities	\$214,350	\$320,500	\$106,150	49.5%
Recreation Center/Seaview Park	\$650,787	\$651,000	\$213	0.0%
General Fund Sub-Total	\$865,137	\$971,500	\$106,363	12.3%
Marina Enterprise Fund	-\$11,041	\$9,554,961	\$9,566,002	86767.9%
Par 3 Golf Course Enterprise Fund	\$2,542,500	\$2,730,800	\$188,300	7.4%
Total	\$3,396,596	\$13,257,261	\$9,860,665	290.3%

Marina receivable items approved for write-off by Town Council, October 2020.

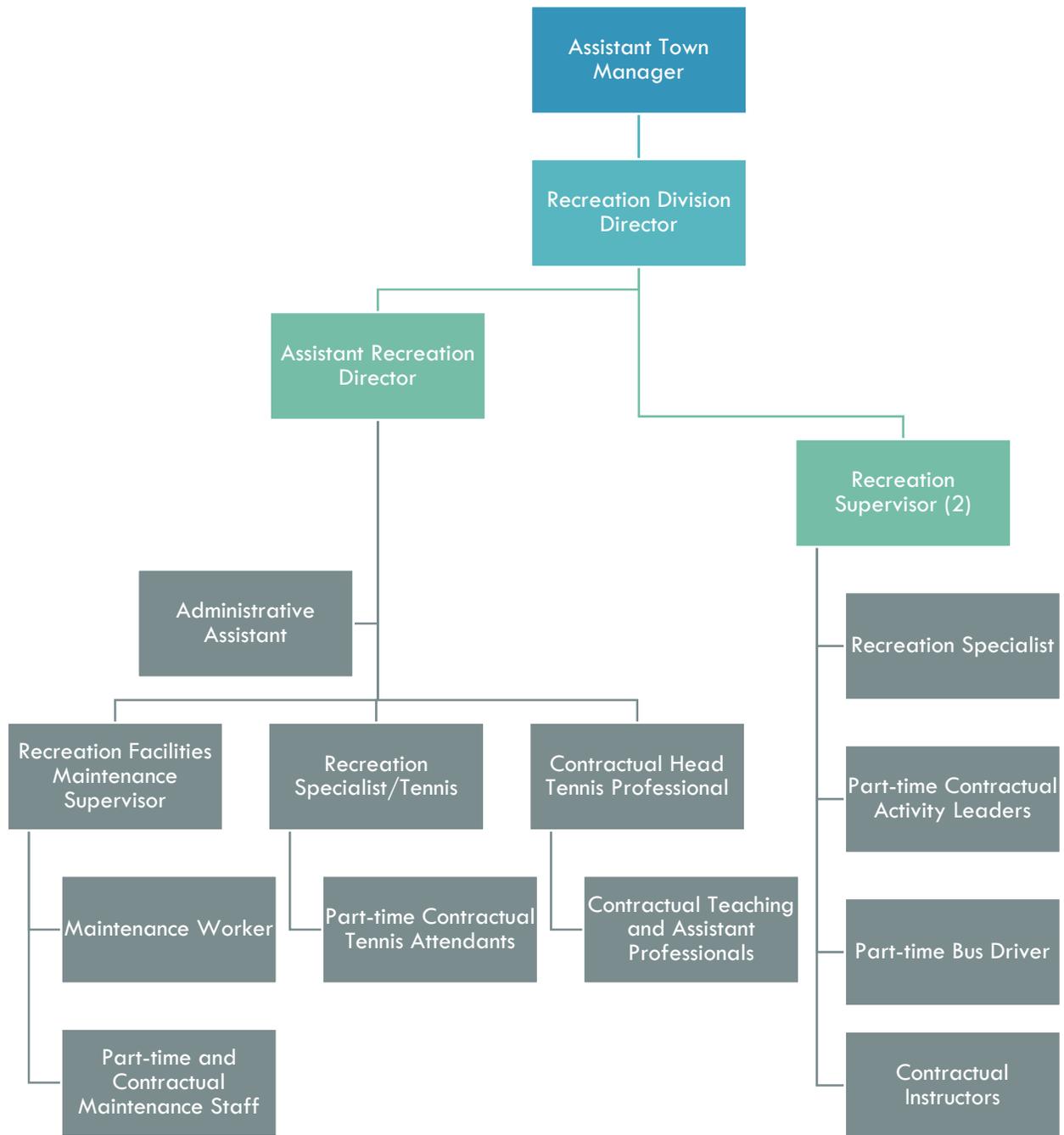
Operating Expenses	FY21	FY22	FY21/22 Difference	FY21/22 Variance %
Administration	\$209,810	\$297,884	\$88,074	42.0%
Tennis Programs & Facilities	\$417,498	\$496,118	\$78,622	18.8%
Recreation Center/Seaview Park	\$1,237,970	\$1,251,592	\$13,622	1.1%
General Fund Sub-Total	\$1,865,278	\$2,045,594	\$180,318	9.7%
Marina Enterprise Fund	\$793,334	\$2,461,874	\$1,668,540	210.3%
Par 3 Golf Course Enterprise Fund	\$1,864,468	\$2,069,533	\$205,067	11.0%
Total	\$4,523,076	\$6,577,001	\$2,053,925	45.4%

Operating Cost Recovery Estimates

Program Area	FY22 Expenses	FY22 Revenue	Difference	FY 2022 Cost Recovery
Administration	\$297,884		-\$297,884	
Tennis Programs & Facilities	\$496,118	\$320,500	-\$175,618	64.6%
Recreation Center/Seaview Park	\$1,251,592	\$651,000	-\$600,592	52.0%
General Fund Sub-Total	\$2,045,594	\$971,500	-\$1,074,094	47.5%
Marina Enterprise Fund	\$2,461,874	\$9,554,961	\$7,093,087	388.1%
Par 3 Golf Course Enterprise Fund	\$2,069,533	\$2,730,800	\$661,267	132.0%
Total	\$6,577,001	\$13,257,261	\$6,680,260	201.6%

- c: Rod Gardiner, Assistant Director of Recreation
 Ed Fiondella, Recreation Facilities Maintenance Supervisor
 Dawn Helton, Recreation Supervisor
 Eric Quinones, Recreation Specialist, Tennis

RECREATION DEPARTMENT ORGANIZATIONAL CHART



DEPARTMENT: RECREATION

The goal of the Recreation Department is to provide outstanding recreational opportunities, excellent customer service, and safe, well-maintained facilities at Seaview Park and Phipps Ocean Park Tennis Centers, and the Mandel Recreation Center.

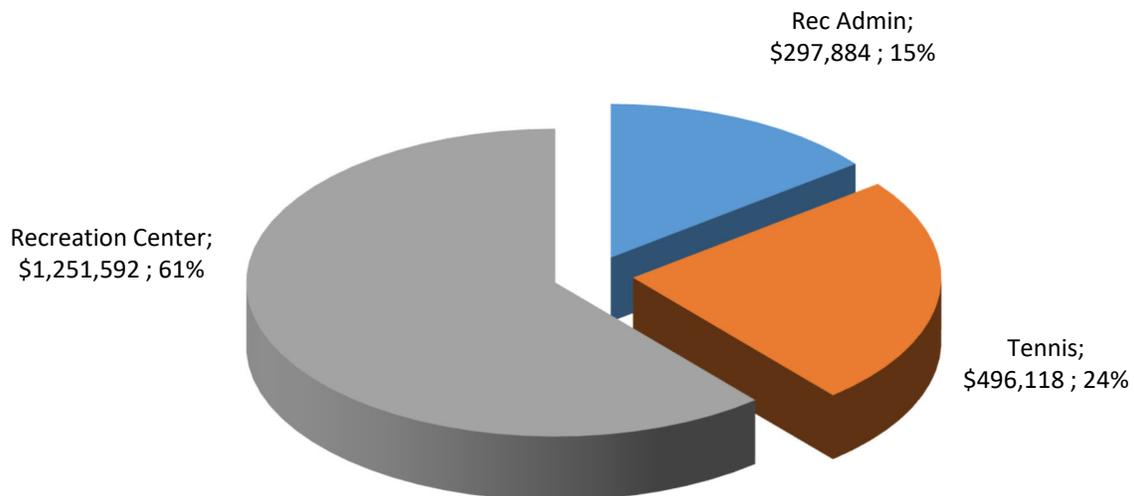
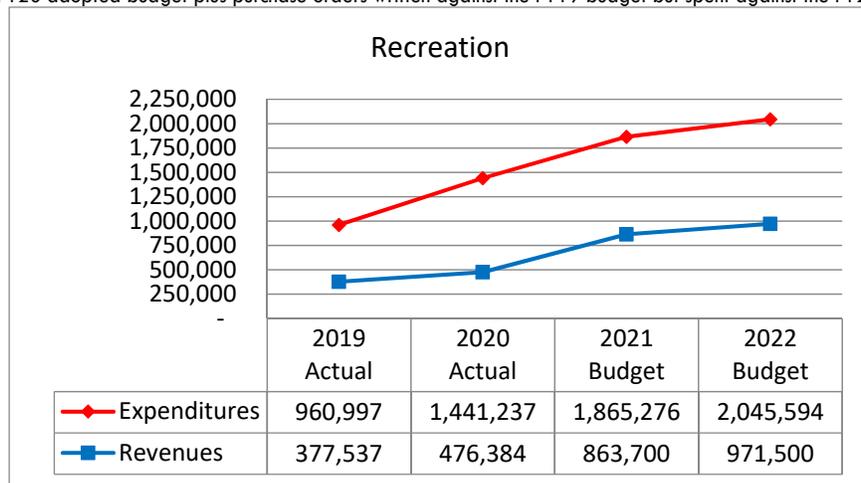
Revenue Summary

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	% Change
Adult Program Fees (Rec)	12,743	26,432	84,500	20,000	81,000	-4.1%
Youth Program Fees (Rec)	143,516	108,299	348,000	265,500	345,000	-0.9%
Fitness Center Classes	-	700	-	4,500	6,500	100.0%
Tennis Mixers	744	387	500	-	-	-100.0%
Merchandise Sales	17,269	20,619	16,000	20,000	20,500	28.1%
Adult Program Fees (Tennis)	6,043	6,063	8,000	1,500	4,000	-50.0%
Tennis 12 Play Pass	28,099	52,482	35,200	41,000	44,720	27.0%
Daily Tennis Court Fees	21,743	30,032	20,000	30,000	25,000	25.0%
Annual Tennis Court Fees	37,814	28,245	40,000	63,900	54,140	35.4%
Marina Amenity (Tennis/Fitness Ctr)	-	-	-	-	179,640	100.0%
Passes/Daily Admission	-	89,135	184,000	90,000	68,500	-62.8%
Promotional Merchandise	289	60	3,500	1,500	3,500	0.0%
Town Share Tennis Teaching Services	85,173	93,074	80,000	93,000	93,000	16.3%
Town Share Tennis Merchandise Sales	705	983	1,000	1,000	1,000	0.0%
Recreation M & I Fee	652	55	-	-	-	0.0%
Tennis M & I Fee	9,231	121	-	-	-	0.0%
Tennis Pro Admin Fees	13,502	12,375	13,500	13,500	13,500	0.0%
Equipment Rentals - Tennis	-	12	-	-	-	0.0%
Facility Rental Fees - Tennis	15	1,080	500	-	500	0.0%
Facility Rental Fees - Recreation	-	5,831	25,000	15,000	25,000	0.0%
Seaview Park Concession	-	401	4,000	-	6,000	50.0%
TOTALS	377,537	476,384	863,700	660,400	971,500	12.5%

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	382,947	556,846	650,389	650,389	594,658	646,759	-0.56%
Employee Benefits	291,997	296,639	329,543	329,543	329,543	359,741	9.16%
Contractual	245,976	502,003	794,500	807,613	752,500	897,200	12.93%
Commodities	30,381	67,471	80,770	81,388	77,450	88,950	10.13%
Capital Outlay	-	8,333	-	-	-	-	0.00%
Depreciation	9,697	9,945	10,074	10,074	10,074	52,944	425.55%
TOTALS	960,997	1,441,237	1,865,276	1,879,007	1,764,225	2,045,594	9.67%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.



	FY2019	FY2020	FY2021	FY2022
Total Full Time Equivalent Employees	11.746	20.032	11.060	10.769

PROGRAM: ADMINISTRATION 311

Administrative management responsibilities include providing leadership and organizational management of all Recreation Department operations. The administrative management team is responsible for budget development and control, business plan modifications, department policies and procedures, action planning, record keeping, recruitment, training and development of staff, payroll processing, coordinating/processing work requests, requisitions and contracts. Administration duties also include complaint management and conflict resolution, risk management, enforcement of ordinances, rules and regulations at all Town recreation facilities, and the ongoing assessment and evaluation of Recreation Department facilities, programs and services offered to the community. Department administration is also responsible for the coordination, facilitation, and support of Recreation Advisory Commission meetings and its members. Administrative staff also coordinates communication with the Town Manager and the Mayor and Town Council. The administrative management team consists of the Recreation Division Manager, Assistant Recreation Director, Administrative Assistant and Recreation Specialist.

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	96,150	113,878	120,743	120,743	120,743	150,687	24.80%
Employee Benefits	106,532	74,168	67,347	67,347	67,347	79,177	17.57%
Contractual	24,368	5,065	9,500	9,500	9,700	10,800	13.68%
Commodities	5,401	4,915	8,020	8,131	8,700	9,400	17.21%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	4,686	4,200	4,200	4,200	4,200	47,820	1,038.57%
TOTALS	237,137	202,226	209,810	209,921	210,690	297,884	41.98%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Includes annual software maintenance fees, legal notices and advertisements and copy machine fees

COMMODITIES

Includes office supplies, professional membership dues, staff professional development and subscriptions

DEPRECIATION

Includes Rec Pro software, CCTV system, fitness center and athletic equipment, furnishings

Recreation
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Director of Recreation	1.000	0.450	-	-	-
Dir. of Bus. Development & Operations	-	-	0.300	0.300	-
Assistant Town Manager	-	-	-	-	0.250
Assistant Director of Recreation	0.500	0.300	0.300	0.300	0.300
Recreation Division Director	-	-	-	-	0.300
Administrative Clerk	1.000	0.800	0.800	-	-
Administrative Assistant	-	0.800	0.600	0.600	0.600
Recreation Specialist	-	-	-	0.400	0.400
Office Manager	1.000	-	-	-	-
	3.500	2.350	2.000	1.600	1.850

PROGRAM: TENNIS 312

The Tennis program offers drop-in play, league play, lessons, clinics, mixers, tournaments, and special events for children and adults throughout the year. A total of thirteen (13) hydrogrid clay tennis courts are provided at the Seaview Park and Phipps Ocean Park Tennis Centers. A contractual Head Tennis Professional coordinates the teaching services at both facilities, as well as the retail concession for tennis equipment related merchandise. Assistant Tennis Instructors are hired and compensated by the Head Tennis Professional.

The tennis program is supervised by the Assistant Recreation Director. Daily operations are managed by the Recreation Specialist for Tennis, with assistance from part time and contractual labor staff. Recreation maintenance personnel provide routine and seasonal tennis facility maintenance services, supported by contractual tennis court maintenance specialists.

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	109,552	167,265	192,171	192,171	156,000	172,973	-9.99%
Employee Benefits	93,102	84,875	97,091	97,091	97,091	101,721	4.77%
Contractual	96,994	115,812	106,000	108,272	124,200	195,400	84.34%
Commodities	16,841	31,233	18,050	18,050	19,050	22,150	22.71%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,881	4,184	4,184	4,184	4,184	3,874	-7.41%
TOTALS	318,370	403,369	417,496	419,768	400,525	496,118	18.83%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Includes costs associated with contractual labor, contractual court repair/maintenance and programming requirements

COMMODITIES

Includes cost of maintenance supplies for tennis courts, cost of merchandise sold, building and program supplies

DEPRECIATION

Includes a tennis roller, court maintenance tennis carts

Recreation
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Dir. of Bus. Development & Operations	-	-	0.100	0.100	-
Recreation Division Director	-	-	-	-	0.150
Assistant Director	0.250	0.250	0.250	0.250	0.250
Administrative Assistant	-	-	0.100	0.100	0.100
Tennis Facility Supervisor	1.000	1.000	1.000	1.000	-
Maintenance Worker/Tennis	0.500	0.522	0.522	0.522	0.540
Tennis Facility Assistant	1.000	1.000	-	-	-
Tennis Attendant	1.208	1.208	1.344	1.359	0.991
Rec Facilities Maintenance Supervisor	-	0.250	0.250	0.350	0.350
Recreation Specialist	-	-	-	0.100	1.100
Laborer	0.022	-	-	-	-
Public Works Employees	0.090	0.090	-	-	-
	4.070	4.320	3.566	3.781	3.481

Recreation
Town of Palm Beach

PROGRAM: RECREATION CENTER 313

The Mandel Recreation Center offers recreational programs and a fitness center to the residents and/or visitors of Palm Beach. Examples of adult programs offered include a variety of fitness/wellness, foreign languages, art, dancing, and technology classes. Youth programs include athletics, arts & crafts, dance, self-defense, pre-school programs and a variety of other instructional/enrichment classes. In addition to these activities, an after-school program and day camps are offered, along with special events. The Mandel Recreation Center program also manages the maintenance of the Seaview Park amenities. This includes the coordination, monitoring, and oversight of daily maintenance, preventative maintenance, and special projects.

The Mandel Recreation Center daily operations are overseen by the Recreation Division Director, with assistance from the Assistant Recreation Director, Recreation Supervisors and Recreation Specialist, who supervise a variety of part-time and contractual staff in planning and coordinating, implementing, and evaluating the maintenance, programs and events. Recreation maintenance personnel provide routine maintenance services.

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	177,245	275,704	337,475	337,475	317,915	323,099	-4.26%
Employee Benefits	92,363	137,595	165,105	165,105	165,105	178,843	8.32%
Contractual	124,614	381,126	679,000	689,841	618,600	691,000	1.77%
Commodities	8,139	31,323	54,700	55,207	49,700	57,400	4.94%
Capital Outlay	-	8,333	-	-	-	-	0.00%
Depreciation	3,130	1,561	1,690	1,690	1,690	1,250	-26.04%
TOTALS	405,490	835,642	1,237,970	1,249,318	1,153,010	1,251,592	1.10%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Includes costs associated with contractual labor, preventative building maintenance and janitorial support, non-warranty building repairs, and programming requirements, along with preventative maintenance, repairs and upkeep assistance within Seaview Park amenities.

COMMODITIES

Includes cost of maintenance supplies for the Mandel Recreation Center and Seaview Park amenities, buildings and program supplies

DEPRECIATION

Includes a minivan and utility trailer

Recreation
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Dir. of Bus. Development & Operations	-	-	0.100	0.100	-
Recreation Division Director	-	-	-	-	0.300
Assistant Director of Recreation	0.250	0.250	0.250	0.250	0.250
Administrative Assistant	-	-	0.100	0.100	0.100
Recreation Supervisor	2.000	1.250	1.350	1.000	2.000
Rec Facilities Maintenance Supervisor	-	-	-	0.450	0.450
Program Dev & Operations Mgr	-	-	1.000	1.000	-
Maintenance Worker	0.500	0.561	0.561	0.561	0.579
Recreation Specialist	-	-	-	0.500	0.500
Activity Leader	2.500	2.500	2.500	1.052	0.530
Recreation Center Attendants	-	-	8.195	0.255	0.425
Laborer	0.061	-	-	-	-
Bus Driver	0.410	0.410	0.410	0.411	0.304
Public Works Employees	0.106	0.105	-	-	-
	5.827	5.076	14.466	5.679	5.438



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Town of Palm Beach Fire-Rescue
Fire Rescue Department



TO: Kirk W. Blouin, Town Manager
FROM: Darrel Donatto, Fire-Rescue Chief
SUBJECT: FY2022 Budget Highlights for Fire Rescue
DATE: May 20, 2021

Fire-Rescue Budget

FY2022 Estimated Request \$15,053,955.00

FY2021 Adopted \$14,621,091.00

The overall Fire-Rescue Department proposed FY2022 budget is estimated to increase by 2.96%, or \$432,864 over the FY2021 adopted Budget. The proposed budget has estimated increases in salaries of \$399,780, benefits of \$93,117, and capital outlay of \$35,424 the increases are partially offset by reductions in contractual of \$5,682, commodities of \$7,550, depreciation of \$82,225.

Program 215 – Fire Prevention.

FY2022 Estimated Request \$303,127.00

FY2021 Adopted \$312,274.00

The proposed FY2022 budget for Fire Prevention reflects an estimated decrease of 2.93%, or \$9,147. The proposed budget has increases in salaries of \$5,334 and contractual of \$6,809 which were offset by decreases in benefits of \$21,290.

Program 411 – Fire Administration

FY2022 Estimated Request \$565,022.00

FY2021 Adopted \$539,219.00

The proposed FY2022 budget for Fire Administration reflects an estimated increase of 4.79% or \$25,803. There was an increase in benefits of \$62,424 which was partially offset by reductions in salaries of \$19,220, contractual of \$16,905 and depreciation of \$496.

Program 417 – Fire Operations

FY2022 Estimated Request \$13,365,640.00

FY2021 Adopted \$13,029,038.00

The proposed FY2022 budget for Fire Operations reflects an estimated increase of 2.58%, or \$336,602. There were increases in salaries of \$350,863, benefits of \$39,016, capital outlay of \$35,424 and a small increase in contractual of \$125, the increases were partially offset by reductions in contractual of \$7,115 and depreciation of \$81,711.



Town of Palm Beach Fire-Rescue Fire Rescue Department



Program 418 – Fire Training

FY2022 Estimated Request \$368,641.00

FY2021 Adopted \$301,828.00

The proposed FY2022 budget for Fire Training reflects an estimated increase of 22.14%, or \$66,813. There were increases in salaries of \$47,415, benefits of \$8,735, contractual of \$11,098 and a small decrease in depreciation of \$435.

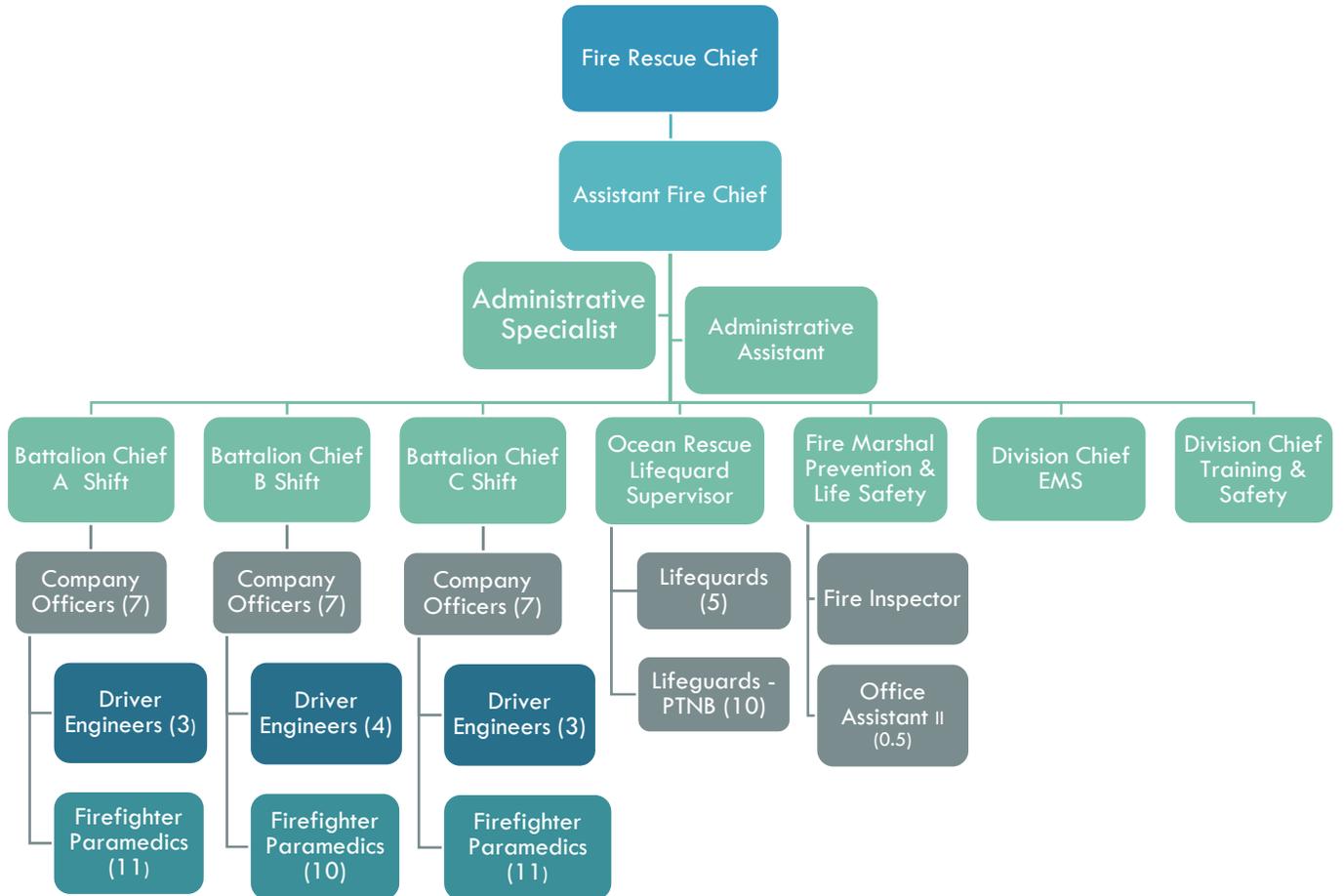
Program 419 – Ocean Rescue

FY2022 Estimated Request \$754,652.00

FY2021 Adopted \$751,006.00

The proposed FY2022 budget for Ocean Rescue reflects an estimated increase of 0.49%, or \$3,646. There were increases in salaries of \$20,722, which were partially offset by reductions of \$17,058 in benefits and a small decrease in depreciation of \$18.

FIRE RESCUE ORGANIZATIONAL CHART



DEPARTMENT: FIRE RESCUE

MISSION:

To positively impact the lives of the residents and visitors to the Town of Palm Beach through the protection of life and property, provision of pre-hospital care for the sick and injured, and mitigation of man- made and natural emergencies. We will accomplish this through the effective and efficient delivery of emergency and non-emergency services.

Revenue Summary

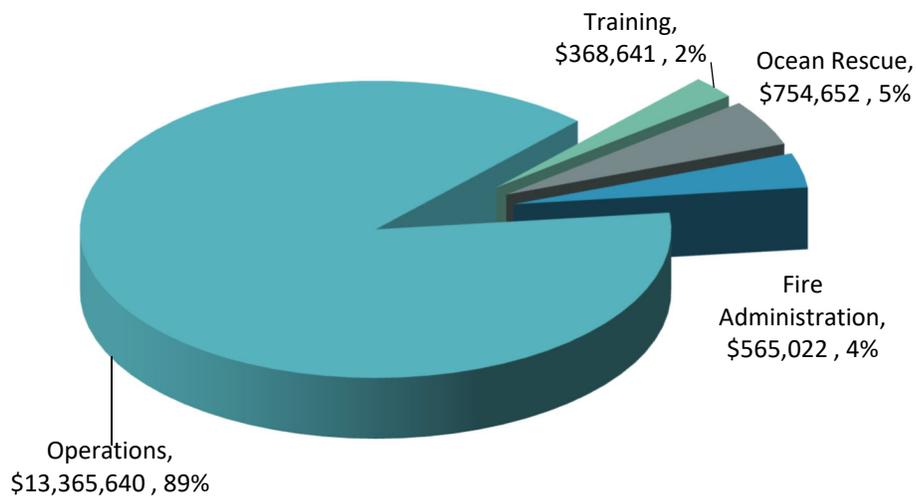
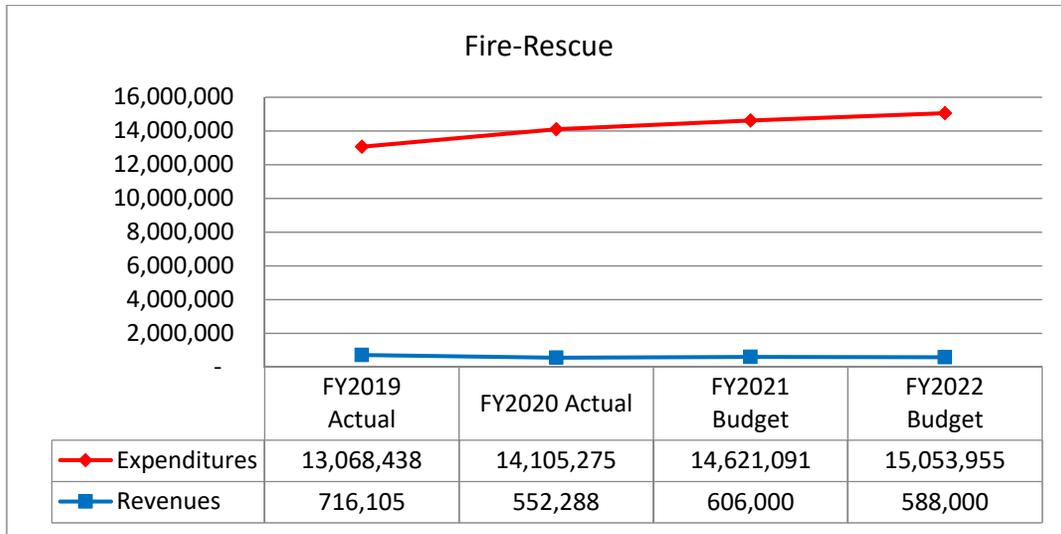
	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
Fire Supplemental Compensation	36,691	25,875	30,000	37,409	37,000	23.33%
EMS Grant - Palm Beach County	-	-	25,000	-	25,000	0.00%
Special Detail-Fire	6,782	4,795	7,000	900	5,000	-28.57%
Fire Prev Bonfires	-	600	-	-	-	0.00%
Fire Prev Hot Work	26,825	1,650	-	2,750	2,000	100.00%
Fire Prev Public Assembly	350	400	1,000	-	1,000	0.00%
False Fire Alarms	7,224	14,919	12,000	14,926	12,000	0.00%
Fire Prev Fireworks	14,508	2,000	6,000	6,000	6,000	0.00%
Fire Prev Technical Fire Insp	31,000	500	-	-	-	0.00%
Fire Prev Annual Ins Fee	99,797	70,599	100,000	73,276	100,000	0.00%
Ems Transport Fees	492,105	431,200	425,000	365,000	400,000	-5.88%
Room Rental Dep - South Fire	822	-250	-	-	-	0.00%
TOTALS	716,105	552,288	606,000	500,261	588,000	-2.97%

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	6,605,956	6,887,615	7,124,982	7,124,982	6,991,188	7,524,762	5.61%
Employee Benefits	5,149,992	5,842,974	6,194,305	6,194,305	6,169,781	6,287,422	1.50%
Contractual	395,196	412,040	410,302	410,652	441,397	404,620	-1.38%
Commodities	262,339	227,403	223,525	225,295	223,525	215,975	-3.38%
Capital Outlay	1,185	-	25,000	25,000	21,849	60,424	141.70%
Depreciation	653,770	735,243	642,977	642,977	642,977	560,752	-12.79%
TOTALS	13,068,438	14,105,275	14,621,091	14,623,211	14,490,717	15,053,955	2.96%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

Fire Rescue
Town of Palm Beach



	FY2019	FY2020	FY2021	FY2022
Total Full Time Equivalent Employees	78.400	81.400	81.400	81.400

Fire Rescue
Town of Palm Beach

PROGRAM: FIRE ADMINISTRATION 411

MISSION:

This division exists to oversee the Fire-Rescue department to ensure that the community is provided with the highest quality of life through the protection of life and property.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Plan for the future to meet the needs of the community
- Provide leadership and direction for personnel
- Acquire resources to enable the department to function properly
- Maintain adequate staffing level with trained and competent personnel
- Develop and justify budget requests to meet future needs
- Generate revenue through EMS transport billings

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	309,002	288,433	299,381	299,381	277,000	280,161	-6.42%
Employee Benefits	96,851	118,225	108,230	108,230	100,947	170,654	57.68%
Contractual	96,522	89,057	119,663	120,013	106,758	102,758	-14.13%
Commodities	10,341	9,665	11,000	11,000	11,000	11,000	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	496	496	945	945	945	449	-52.49%
TOTALS	513,212	505,876	539,219	539,569	496,650	565,022	4.79%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Decreases resulted from the reductions in telephone charges and printing.

COMMODITIES

Commodities remained constant

Fire Rescue
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2021
Director of Public Safety	0.500	-	-	-	-
Deputy Fire Rescue Chief	1.000	-	-	-	-
Fire Rescue Chief	-	1.000	1.000	1.000	1.000
Office Manager	1.000	1.000	1.000	-	-
Administrative Assistant	1.000	1.000	1.000	1.000	1.000
Administrative Specialist	-	-	-	1.000	1.000
	3.500	3.500	3.000	3.000	3.000

PROGRAM: OPERATIONS 417

MISSION:

This division exists to protect life and property through fire protection and suppression, excellent pre-hospital care for sick and injured and mitigation of natural and man-made emergencies.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are emergency response for:

- Fire protection and suppression
- Advanced Life Support services and EMS transport
- Hazardous condition response
- Technical Rescue

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	5,840,830	6,179,791	6,314,710	6,314,710	6,251,000	6,665,573	5.56%
Employee Benefits	4,612,033	5,323,106	5,675,683	5,675,683	5,667,609	5,714,699	0.69%
Contractual	168,872	207,013	183,402	183,402	183,402	183,527	0.07%
Commodities	228,324	206,153	194,815	196,474	194,815	187,700	-3.65%
Capital Outlay	1,185	-	25,000	25,000	21,849	60,424	141.70%
Depreciation	650,870	727,286	635,428	635,428	635,428	553,717	-12.86%
TOTALS	11,502,114	12,643,349	13,029,038	13,030,697	12,954,103	13,365,640	2.58%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Includes maintenance and repairs performed by outside vendors. Increase resulted from greater maintenance cost for Advantage Medical Supply and Minerva Gear Service following the completion of a 5-year contract.

COMMODITIES

Decrease in certification fees due to removal of Paramedic and EMT license fee and removal of the State ALS/BLS license fee.

CAPITAL OUTLAY

The increase in this category resulted from replacement costs for the replacement of an air and light vehicle, ambulance and a station gear washer/extractor.

Fire Rescue
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Assistant Fire-Rescue Chief	1.000	1.000	1.000	1.000	1.000
Battalion Chief	3.000	3.000	3.000	3.000	3.000
Division Chief - EMS Coordinator	1.000	1.000	1.000	1.000	1.000
Lieutenant / Paramedic	21.000	21.000	21.000	21.000	21.000
F/F, Driver/Engineer, Paramedic or EMT	12.000	12.000	12.000	10.000	10.000
Firefighter, Paramedic or EMT	30.000	27.000	30.000	32.000	32.000
Fleet Manager	0.200	0.200	0.200	0.200	0.200
Master Mechanic	0.200	-	-	0.200	-
Mechanic	-	0.200	0.200	-	0.200
	68.400	65.400	68.400	68.400	68.400

Fire Rescue
Town of Palm Beach

PROGRAM: TRAINING 418

MISSION:

This division exists to provide fire and EMS training to all personnel to ensure state of the art, competent and safe operations to best serve the citizens of Palm Beach.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Develop and deliver pertinent classroom and hands-on training for Fire, EMS, Hazardous Materials, Technical Rescue and all aspects for fire-rescue operations
- Seek opportunities for training that continually keep the department on the cutting edge of the fire-rescue field

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	107,258	98,240	98,703	98,703	95,000	146,118	48.04%
Employee Benefits	141,458	77,445	85,778	85,778	84,779	94,513	10.18%
Contractual	129,659	110,185	104,037	104,037	104,037	115,135	10.67%
Commodities	18,575	4,417	13,310	13,310	13,310	12,875	-3.27%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	396,950	290,287	301,828	301,828	297,126	368,641	22.14%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases. The increase was due to a personnel change, which included a higher salaried employee moving into this position. Account 417 - Operations had the opposite decrease due to the personnel change.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The FY2022 budget includes an increase for health insurance costs.

CONTRACTUAL

The increase in this category is due to higher costs with Vector Solutions Training platform.

COMMODITIES

The reduction in this category is due to the elimination of the Prehospital Care subscription.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Division Chief - Training/Safety	1.000	1.000	1.000	1.000	1.00

Fire Rescue
Town of Palm Beach

PROGRAM: OCEAN RESCUE 419

MISSION:

This division exists to provide for the safety and security of beach patrons.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

Ensure that lifeguards maintain top physical conditioning

Participate in first-aid training programs, parking enforcement and local sea turtle conservation program

Inform public of hazards through signs, condition boards, flags, beach report and verbal

Continually train staff in environmental conditions and hazards, medical skills, and rescue techniques

Take proactive measures to ensure the safety of swimmers

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	348,866	321,150	412,188	412,188	368,188	432,910	5.03%
Employee Benefits	299,650	324,198	324,614	324,614	316,446	307,556	-5.25%
Contractual	143	5,785	3,200	3,200	47,200	3,200	0.00%
Commodities	5,099	7,169	4,400	4,511	4,400	4,400	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	2,404	7,461	6,604	6,604	6,604	6,586	-0.27%
TOTALS	656,163	665,763	751,006	751,117	742,838	754,652	0.49%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Remained constant

COMMODITIES

Remained constant

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2021
Supervisor Lifeguard	1.000	1.000	1.000	1.000	1.000
Lifeguard On-Call	3.000	3.000	3.000	3.000	3.000
Lifeguard	5.000	5.000	5.000	5.000	5.000
	9.000	9.000	9.000	9.000	9.000



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TOWN OF PALM BEACH POLICE DEPARTMENT

DEDICATED TO EXCELLENCE



MEMORANDUM

TO: Kirk W. Blouin, Town Manager
FROM: Nicholas Caristo, Chief of Police
SUBJECT: FY2022 Proposed Budget Summary
DATE: June 22, 2021

Program 216 - Code Enforcement Budget

FY2022 Proposed	\$275,806
FY2021 Adopted	\$300,290

The proposed FY22 budget reflects a decrease of 8.15%, or \$24,484. This is a result of decreases in retirement and bonus cost.

Police Budget

FY2022 Proposed	\$16,832,102
FY2021 Adopted	\$16,906,530

The overall Police Department proposed FY2022 budget is .44% below the FY21 Approved budget of \$16,906,530 or -\$74,428. Decreases were realized in benefits, contractual services and commodities. Overall increases in salaries were off-set by the anticipated decrease in Special Assignment Details as the result of the completion of various 24/7 details and a lower rate of pay due to entry level employees and a lower top pay rate change.

Below is a summary of these budget highlights by unit.

Program 421 – Administration

FY2022 Proposed	\$1,133,739
FY2021 Adopted	\$1,139,383

The proposed FY22 budget reflects a decrease of .5% or -\$5,644. This decrease is the result of a cost savings due to the retirement of the current Planner resulting in the restructuring of duties and responsibilities allowing for the reclassification of the position to Administrative Assistant; and the reduction contractual services related to recruiting expenses. The position of Major remains frozen in this program.

Program 422 - Organized Crime Vice and Narcotics

FY2022 Proposed	\$853,644
FY2021 Adopted	\$793,804

The proposed FY22 budget reflects an increase of 7.54% or \$59,840. The increase is mostly the result of projected salary increases; creating a budget (\$5,000) for attorney's fees related to forfeiture procedures; and an increases in fuel cost and equipment depreciation cost.

Program 423 – Records Information Systems Unit

FY2022 Proposed	\$176,028
FY2021 Adopted	\$194,038

The proposed FY22 budget reflects a decrease of 9.28% or -\$18,010. The decrease is the result of high and mid-range staffing being transferred during FY21 and FY22 to other units within the department and replaced with entry level employees.

Program 424 – Training & Community Relations Unit

FY2022 Proposed	\$192,324
FY2021 Adopted	\$320,137

The proposed FY22 budget reflects a decrease of 39.92% or -\$127,813. This decrease is the result of the elimination of the Training and Community Relations Coordinator. These duties were transferred to the Administrative Captain whose position and cost currently remains in the program 421- Administration's budget.

Program 425 – Communications Unit

FY2022 Proposed	\$1,718,506
FY2021 Adopted	\$1,720,015

The proposed FY22 budget reflects a small decrease of .09% or -\$1,509. The unit currently consist of 1 Lead Telecommunicator, 4 Supervisors, 10 full-time Telecommunicators, and 1 Part-time No Benefits Telecommunicator.

The unit's overtime budget continues to be budgeted below actual fiscal year cost, but is offset by salaries as the result of an on average vacancy of 2-3 Telecommunicators.

Program 426 – Crime Scene Evidence Unit

FY2022 Proposed	\$272,275
FY2021 Adopted	\$218,521

The proposed FY22 budget reflects an increase of 25.29% or \$53,754. This increase is attributed to salary and benefit increases as the result of the re-organization of the unit's 2 Part-time No Benefit Technicians to 1 Full-time Technician.

Program 428 – Patrol Division

FY2022 Proposed	\$10,472,217
FY2021 Adopted	\$10,691,058

The proposed FY22 budget reflects a decrease of 2.05%, or \$218,841. One sworn officer position was transferred to program 429 (Detective Bureau) which helped to offset the projected increase in salaries. The unit saw decreases in Benefits as the result of senior staff entering the Town's DROP program and a decrease in Special Assignment Details as the result of the completion of various 24/7 assignments. Additionally, the unit realized a decrease in Commodities due to the completion of the 5th year Taser purchase (\$26,040) program which ended in FY21.

Program 429 – Detective Bureau

FY2022 Proposed	\$1,415,272
FY2021 Adopted	\$1,203,817

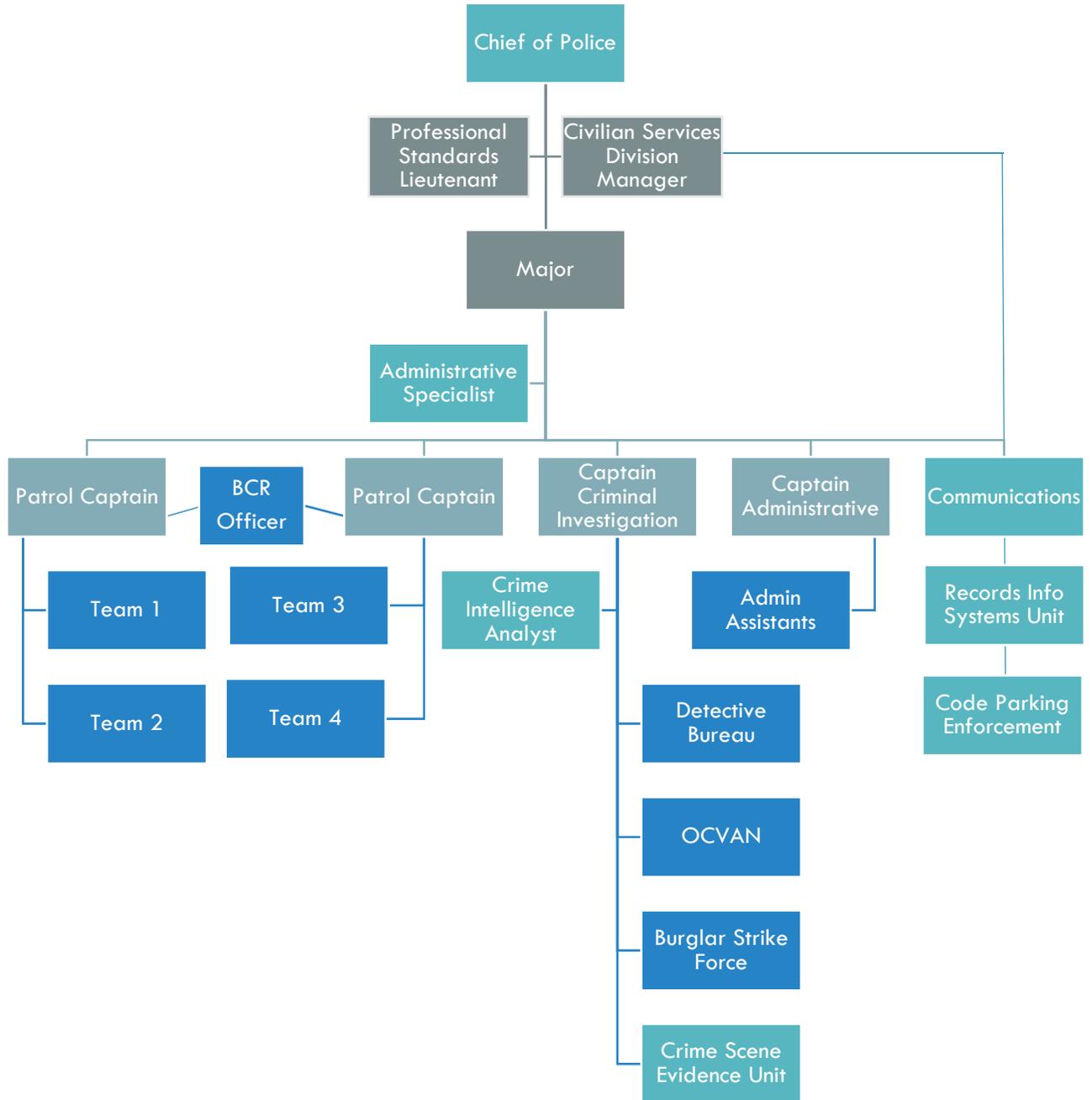
The proposed FY22 budget reflects an increase of 17.57% or \$211,455. The increase is due to the transfer of one sworn position from program 428 (Patrol Unit) to the unit to create a 5th detective and all associated benefits related to that transfer. The remaining increase is for regular salary projections and benefits and establishing a budget of \$5,300 to soundproof both of the interview rooms located in the unit.

Program 430 – Parking Control Unit

FY2022 Proposed	\$604,138
FY2021 Adopted	\$625,757

The proposed FY22 budget reflects a decrease of 3.45% or -\$21,619. The unit realized a cost savings resulting from the Lead Parking Enforcement Officer entering the Town's DROP program (\$38,437). However, this savings was offset by an increase of \$31,837 in the unit's depreciation cost. The unit consist of 1 Lead PEO and 6 PEOs. The unit continues to contract with an outside vendor to fill 3 of Parking Enforcement Officer positions contractually.

PALM BEACH POLICE DEPARTMENT: ORGANIZATIONAL CHART



DEPARTMENT: POLICE DEPARTMENT

MISSION:

The Palm Beach Police Department is dedicated to the:

- prevention of crime and the protection of life and property;
- preservation of peace, order and safety;
- enforcement of laws and ordinances; and,
- safeguarding of constitutional guarantees
Through pro-active and creative means.

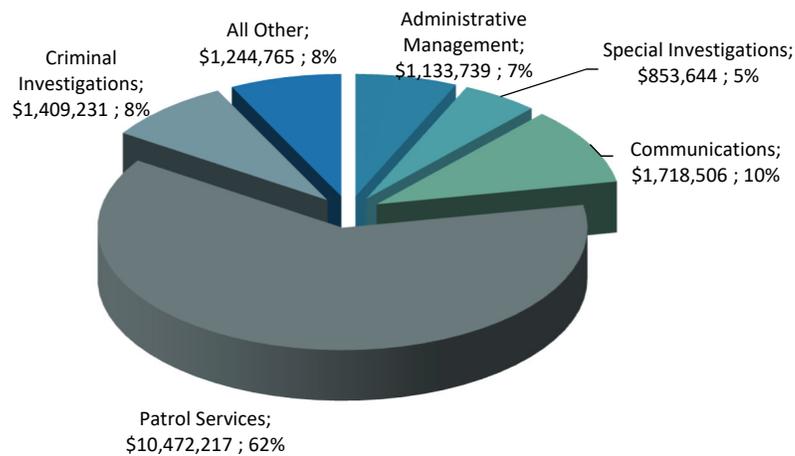
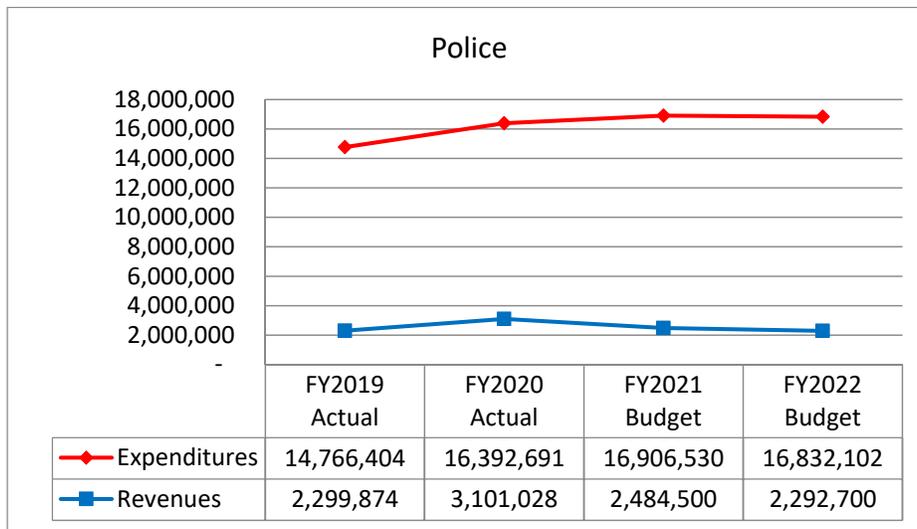
Revenue Summary

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	% Change
Residential Parking Plans	96,200	113,475	95,000	110,000	100,000	5.26%
Bullet Proof Vests Grant	8,395	-	7,700	7,700	7,700	0.00%
FDLE Justice Assistance Grant	-	50,000	-	-	-	0.00%
911 Equip Reimbursement	24,217	28,490	20,000	8,115	20,000	0.00%
Seized Tag	3,417	2,567	3,800	2,103	2,500	-34.21%
\$12.50 Citation Monies	2,765	2,879	2,500	2,728	2,500	0.00%
Special Assignment Ot - Other	1,332,881	2,070,693	1,400,000	2,816,029	1,100,000	-21.43%
Police Id Cards	47,150	4,600	25,000	25,000	25,000	0.00%
Burglar Alarm False Alarm Fees	73,375	37,350	55,000	55,000	55,000	0.00%
Burglar Alarm Registration Fee	90,900	88,925	95,000	90,000	90,000	-5.26%
Burglar Alarm - Penalties	7,180	7,873	5,000	5,159	5,000	0.00%
Burglar Alarm - Direct Connect	21,772	21,927	23,000	23,000	23,000	0.00%
Valet Parking Permit	6,900	12,850	13,000	13,000	13,000	0.00%
Fines - Other Parking	372,844	389,077	500,000	489,230	490,000	-2.00%
Fines - Parking Meters	29,577	69,833	40,000	117,620	125,000	212.50%
Row Parking Violation Fines	66,720	63,475	45,500	61,458	65,000	42.86%
Moving Violations	7,866	6,796	9,000	4,993	5,000	-44.44%
Revenue/2nd \$ Funding	728	1,575	2,000	1,049	1,000	-50.00%
Boot Fees	7,700	8,750	5,000	14,400	10,000	100.00%
Penalty - Other Parking	87,441	95,814	120,000	125,897	125,000	4.17%
Penalty - Parking Meters	8,324	20,940	15,000	36,000	25,000	66.67%
Rebate For Town Towing	3,522	3,139	3,000	3,000	3,000	0.00%
TOTALS	2,299,874	3,101,028	2,484,500	4,011,481	2,292,700	-7.72%

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	7,835,724	8,828,564	8,896,544	8,896,544	8,710,917	9,005,508	1.22%
Employee Benefits	5,361,900	6,043,300	6,346,980	6,346,980	6,339,549	6,165,737	-2.86%
Contractual	412,530	491,305	570,486	581,141	559,452	555,999	-2.54%
Commodities	381,406	370,610	377,178	400,721	401,376	361,298	-4.21%
Capital Outlay	107,945	14,936	-	12,184	-	-	0.00%
Depreciation	666,898	643,975	715,342	715,342	715,342	743,560	3.94%
TOTALS	14,766,404	16,392,691	16,906,530	16,952,912	16,726,636	16,832,102	-0.44%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.



	FY2019	FY2020	FY2021	FY2022
Total Full Time Equivalent Employees	101.350	102.200	98.200	96.850

PROGRAM: ADMINISTRATIVE MANAGEMENT 421

MISSION:

This division exists to manage, support and evaluate all functions of the Police Department in order to provide highly effective and efficient law enforcement for Palm Beach.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Provide leadership and motivation
- Administer a budget that supports necessary activities
- Develop, review, and enforce department policy to promote the goals and objectives of the Town and the Department
- Develop staff members for future leadership roles

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	508,103	621,889	638,419	638,419	600,600	665,285	4.21%
Employee Benefits	265,781	367,406	389,199	389,199	387,947	367,638	-5.54%
Contractual	26,302	20,093	63,597	63,597	46,550	51,300	-19.34%
Commodities	54,265	46,786	46,300	46,300	46,300	46,300	0.00%
Capital Outlay	23,383	-	-	-	-	-	0.00%
Depreciation	1,348	1,868	1,868	1,868	1,868	3,216	72.16%
TOTALS	879,182	1,058,042	1,139,383	1,139,383	1,083,265	1,133,739	-0.50%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

The decrease is the result of a reduction in recruitment expenses.

COMMODITIES

Commodities remain level.

Police Department
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Director of Public Safety	0.500	-	-	-	-
Deputy Police Chief	1.000	-	-	-	-
Police Chief	-	1.000	1.000	1.000	1.000
Major	1.000	1.000	1.000	1.000	1.000
Lieutenant	1.000	1.000	1.000	1.000	1.000
Civilian Services Division Mgr	-	-	1.000	1.000	1.000
Police Planner	1.000	1.000	1.000	1.000	1.000
Administrative Specialist	1.000	1.000	1.000	1.000	1.000
	5.500	5.000	6.000	6.000	6.000

PROGRAM: ORGANIZED CRIME VICE AND NARCOTICS (OCVAN) 422

MISSION:

This division exists to minimize the impact of specialized criminal activity (drug enforcement, computer/internet, major financial, organized and vice) within the Town of Palm Beach.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Interview potential targets and associates
- Conduct surveillance
- Make arrests, seize property and assets, establish confidential informants
- Network with other agencies and intelligence groups
- Analyze all intelligence to disseminate
- Maintain intelligence files
- Unmarked crime suppression activities and general support of patrol and investigation
- Reducing residential burglary through proactive strategic and tactical operations

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	270,207	362,937	364,276	364,276	365,530	399,492	9.67%
Employee Benefits	315,125	304,756	382,800	382,800	383,760	382,250	-0.14%
Contractual	15,141	21,741	20,864	21,627	26,029	29,600	41.87%
Commodities	16,717	20,924	14,900	15,564	17,020	19,520	31.01%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	12,923	9,585	10,964	10,964	10,964	22,782	107.79%
TOTALS	630,113	719,943	793,804	795,231	803,303	853,644	7.54%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases slightly offset by a decrease in anticipated overtime expenses.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

The increase is the result of creating a budget for attorney's fees related to potential forfeiture proceedings.

COMMODITIES

Increase is for the purchase of cell phone investigative software and equipment, and an anticipated increase in fuel costs.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Sergeant	1.000	1.000	1.000	1.000	1.000
Officer/Detective	4.000	4.000	3.000	4.000	4.000
	<u>5.000</u>	<u>5.000</u>	<u>4.000</u>	<u>5.000</u>	<u>5.000</u>

PROGRAM: RECORDS INFORMATION SYSTEM UNIT 423

MISSION:

This division exists to provide a centralized collection point for all police activity records and disseminate the information in an accurate and meaningful way.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Input all records and data into computer system
- Destroy records in accordance with General Records Schedule for Local Government Agencies and Law Enforcement Agencies
- Provide the public and department with requested reports and records
- Maintain an accurate inventory of police equipment and all police property

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	97,420	99,798	102,624	102,624	99,500	84,077	-18.07%
Employee Benefits	74,682	73,471	79,097	79,097	79,097	79,034	-0.08%
Contractual	7,678	5,674	6,300	6,300	6,300	6,800	7.94%
Commodities	4,856	6,530	4,600	4,600	4,200	4,700	2.17%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,514	1,417	1,417	1,417	1,417	1,417	0.00%
TOTALS	186,151	186,890	194,038	194,038	190,514	176,028	-9.28%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Increase is associated with the per diem expenses in relation to training a new employee.

COMMODITIES

Slight increase is related to membership dues.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Communications Manager	0.500	-	-	-	-
Records Assistant I	2.000	-	-	-	-
Records Specialist	-	2.000	2.000	2.000	2.000
Civilian Division Manager	-	0.250	-	-	-
	<u>2.500</u>	<u>2.250</u>	<u>2.000</u>	<u>2.000</u>	<u>2.000</u>

PROGRAM: TRAINING AND COMMUNITY RELATIONS UNIT (TCR) 424

MISSION:

This division exists to enhance public safety by providing education and training to the community and the Police Department staff that will both enhance crime prevention and encourage citizen involvement.

MAIN ACTIVITIES:

The most important thing we do to fulfill the mission are:

- Provide education programs for citizens, businesses and schools as needed based on current trends and community issues.
- Recruit, place and manage volunteers for a variety of assignments
- Provide progressive training necessary for certification, retention, advancement and to ensure that all training is statutorily compliant
- Provide accurate information to the public and news media regarding police activities
- Plan, process and track external training requests
- Manage the Special Assignment Overtime detail program
- Develop new programs that stay abreast with current crime trends

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	174,263	181,636	181,178	181,178	181,178	115,576	-36.21%
Employee Benefits	82,500	92,139	115,383	115,383	116,163	54,571	-52.70%
Contractual	6,895	1,370	11,500	11,500	11,500	12,600	9.57%
Commodities	7,351	6,441	12,038	12,038	10,378	9,128	-24.17%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	451	451	38	38	38	449	1081.58%
TOTALS	271,459	282,037	320,137	320,137	319,257	192,324	-39.92%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases. Decrease in salaries is the result of the Training Coordinator position being eliminated during FY 2021.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. Decrease in benefits is mainly due to the elimination of the Training Coordinator positing during FY 2021.

CONTRACTUAL

Increase due to per diem expenses related to training.

COMMODITIES

Decrease is the result of the elimination of a training software program.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Training & Comm Relations Coordinator	1.000	1.000	1.000	1.000	-
Administrative Assistant	2.000	2.000	2.000	2.000	2.000
	<u>3.000</u>	<u>3.000</u>	<u>3.000</u>	<u>3.000</u>	<u>2.000</u>

PROGRAM: COMMUNICATIONS UNIT 425

MISSION:

This division exists to enhance public safety by providing the community and field personnel with professional and rapid response to all calls for public safety assistance through effective training of personnel and continual evaluation of success and need.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Receive emergency and non-emergency calls for service
- Coordinate appropriate response of Public Safety services
- Provide emergency medical instructions
- Operate and control interoperable radio systems for police and fire rescue
- Support field personnel by processing and relaying information

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	788,523	794,502	953,113	953,113	824,770	949,819	-0.35%
Employee Benefits	490,508	550,823	604,880	604,880	604,376	614,327	1.56%
Contractual	92,802	103,267	108,775	108,775	99,343	105,949	-2.60%
Commodities	6,204	5,264	8,100	8,100	8,100	8,100	0.00%
Capital Outlay	5,200	-	-	-	-	-	0.00%
Depreciation	42,276	42,276	45,147	45,147	45,147	40,311	-10.71%
TOTALS	1,425,513	1,496,133	1,720,015	1,720,015	1,581,736	1,718,506	-0.09%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Decrease is the result of a reduction in costs associated with data line and radio expenses.

COMMODITIES

Commodity expenses remain level for the year.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Lead Telecommunications Supervisor	-	1.000	1.000	1.000	1.000
Communications Manager	0.500	-	-	-	-
Telecommunications Supervisor	3.000	3.000	3.000	4.000	4.000
Telecommunicator	11.000	11.000	11.000	10.000	10.000
	<u>14.500</u>	<u>15.000</u>	<u>15.000</u>	<u>15.000</u>	<u>15.000</u>

PROGRAM: CRIME SCENE/EVIDENCE UNIT 426

MISSION:

This division exists to enhance public safety and assist the crime solving process through the forensic investigation of crime scenes.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Collect, record and preserve physical evidence found at crime scenes
- Prepare detailed investigative reports
- Sketching and photography, as needed
- Conduct laboratory analysis of forensic evidence
- Examination and comparison of latent fingerprints
- Preparation of cases for trial
- Submission of evidence to appropriate forensic laboratories for analysis
- Perform crime prevention services for the community to include fingerprinting and identification cards

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	127,106	141,242	143,771	143,771	142,771	163,532	13.74%
Employee Benefits	42,661	40,677	46,682	46,682	46,682	80,129	71.65%
Contractual	5,282	3,034	6,900	6,900	5,400	8,200	18.84%
Commodities	9,380	6,289	9,150	9,150	9,150	9,150	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	12,228	9,739	12,018	12,018	12,018	11,264	-6.27%
TOTALS	196,657	200,981	218,521	218,521	216,021	273,786	25.29%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Increase is the result of per diem expenses and a slight increase in advertising fees.

COMMODITIES

Commodity expenses remain level for the year.

Police Department
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2021
Crime Scene Evidence Manager	1.000	1.000	1.000	1.000	1.000
Crime Scene Evidence Technician	-	-	-	-	1.000
Crime Scene Technician II (2 Part-Time)	1.000	1.000	1.000	1.000	-
	<u>2.000</u>	<u>2.000</u>	<u>2.000</u>	<u>2.000</u>	<u>2.000</u>

PROGRAM: PATROL 428

MISSION:

This division exists to protect life and property, prevent and suppress crime, preserve the public order and apprehend violators of laws and ordinances in order to create an environment where citizens feel safe and secure.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Provide first level of law enforcement response
- Use cruisers, motorcycles, bicycles, ATV's, marine units and foot patrol as appropriate to the situation
- Provide special event security at high volume community affairs
- Investigate suspicious persons and incidents to deter and detect criminal activity
- Establish 'omnipresence' through frequent and conspicuous patrol throughout the community
- Resolve various types of problems and conflicts in order to preserve the peace
- Enforce traffic regulations, investigate accidents and maintain an orderly flow of traffic
- Employ a proactive approach to deter and prevent crime

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	5,000,142	5,785,714	5,711,148	5,711,148	5,678,506	5,682,720	-0.50%
Employee Benefits	3,439,316	3,893,640	4,066,891	4,066,891	4,060,677	3,900,888	-4.08%
Contractual	169,193	175,717	122,450	124,892	154,250	124,950	2.04%
Commodities	250,039	246,372	251,490	274,259	279,017	235,800	-6.24%
Capital Outlay	79,362	14,936	-	12,184	-	-	0.00%
Depreciation	466,993	465,447	539,079	539,079	539,079	527,859	-2.08%
TOTALS	9,405,045	10,581,825	10,691,058	10,728,453	10,711,529	10,472,217	-2.05%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases. Increases are offset by the reduction in potential Special Assignment Details during the fiscal year.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Contractual expenses increased slight for printing expenses related to bi-annual CRP re-certification cards.

Police Department
Town of Palm Beach

COMMODITIES

The commodity budget in the patrol unit is especially fluid from year to year based on particular unit needs. The decrease is the result of the end of a 5 year lease/purchase contract for department Tasers.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Captain	4.000	4.000	2.000	2.000	2.000
Lieutenant	-	-	2.000	2.000	2.000
Sergeant	8.000	8.000	8.000	8.000	8.000
Officer	42.000	41.000	42.000	41.000	40.000
Master Mechanic	0.800	-	-	0.800	-
Mechanic	-	0.800	0.800	-	0.800
Vehicle Technician	-	-	0.350	0.350	-
Fleet Manager	0.800	0.800	0.800	0.800	0.800
	55.600	54.600	55.950	54.950	53.600

PROGRAM: CRIMINAL INVESTIGATION 429

MISSION:

This division exists to investigate, solve and suppress crime and apprehend criminals in order to provide a sense of personal safety and security to citizens and business owners.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Interviewing of witnesses and interrogation of suspects
- Victim contact and follow-up
- Coordinate the flow of investigations and information among other jurisdictions and units
- Dignitary protection for qualified recipients
- Unmarked crime suppression activities
- Reduce residential burglary through proactive strategic and tactical operatives

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	621,206	650,999	629,034	629,034	653,895	767,476	22.01%
Employee Benefits	407,947	479,476	528,933	528,933	527,276	595,791	12.64%
Contractual	13,653	7,208	9,700	9,700	9,680	11,200	15.46%
Commodities	20,905	22,785	16,500	16,611	14,111	15,500	-6.06%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	21,259	20,368	19,650	19,650	19,650	19,264	-1.96%
TOTALS	1,084,970	1,180,836	1,203,817	1,203,928	1,224,612	1,415,272	17.57%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes an increase for a 5th detective and for COLA and pay for performance increases

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Increase is the result of per diem related to training.

COMMODITIES

Commodities remain level with a slight reduction in training registration fees.

Police Department
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Captain	1.000	1.000	1.000	1.000	1.000
Sergeant	1.000	1.000	1.000	1.000	1.000
Officer/Detective	4.000	4.000	4.000	4.000	5.000
Crime Intelligence Analyst	1.000	1.000	1.000	1.000	1.000
	<u>7.000</u>	<u>7.000</u>	<u>7.000</u>	<u>7.000</u>	<u>8.000</u>

PROGRAM: PARKING CONTROL UNIT 430

MISSION:

This division exists to provide for the efficient use of limited public parking availability through active enforcement of all parking ordinances, rules and regulations.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Patrol parking areas on a regular basis to identify and ticket violators
- Address inquiries and complaints from the public
- Handle pedestrian and vehicular traffic at schools and major intersections
- Apply vehicle immobilization device as necessary
- Review construction plans for traffic hazards, traffic flow and parking for special events as needed

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	248,754	189,847	172,981	172,981	164,167	177,531	2.63%
Employee Benefits	243,380	240,913	133,115	133,115	133,571	91,109	-31.56%
Contractual	75,585	153,202	220,400	227,850	200,400	205,400	-6.81%
Commodities	11,690	9,219	14,100	14,100	13,100	13,100	-7.09%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	107,906	92,824	85,161	85,161	85,161	116,998	37.38%
TOTALS	687,314	686,004	625,757	633,207	596,399	604,138	-3.45%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The FY2022 budget decreased due to an employee entering DROP thereby decreasing the retirement contributions.

CONTRACTUAL

Decrease is the result of reducing potential contract personnel hired as Parking Enforcement Officers during the fiscal year.

COMMODITIES

Reduction is the result of slight decrease in training registration fees.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2021
Parking/Code Enforcement					
Manager-	0.500	-	-	-	-
Civilian Division Manager	-	0.250	-	-	-
Lead Parking Control Officer	1.000	1.000	1.000	1.000	1.000
Parking Enforcement Officer	6.000	6.000	6.000	2.000	2.000
Code/Parking Enforcement Specialist	0.250	0.250	0.250	0.250	0.250
	<u>7.750</u>	<u>7.500</u>	<u>7.250</u>	<u>3.250</u>	<u>3.250</u>



TOWN OF PALM BEACH

Public Works Department

MEMORANDUM

TO: Kirk Blouin, Town Manager
Jay Boodheshwar, Deputy Town Manager
Jane Le Clainche, Director of Finance

FROM: H. Paul Brazil, P.E., Director of Public Works

RE: **FY22 Budget Highlights for Public Works (REVISED)**

DATE: June 7, 2021

Public Works Operating Budget

FY22 Estimated Request **\$16,664,874**
FY21 Adopted **\$16,076,276**

The overall proposed Public Works budget is 3.66% or \$5888,598 higher than last year's adopted budget. The Salaries and Benefits increased by \$429,564. These are elements of the budget that we cannot control without changing staffing levels and services. The remainder of the budget increases are in Contractual and Commodities. These elements increased by \$257,950.

We have eliminated the manpower allocation (used to track program cost) because of the Lucity software. This change will make it difficult to compare historic program costs this year.

Program 511 - Administration

FY22 Estimated Request **\$1,032,628**
FY21 Adopted **\$1,091,661**

The Administrative Management's FY22 budget reflects a program decrease of -5.41% or -\$59,033 due to decreases in depreciation of -86.34% or -\$3,389, Salaries of -4.09% or -\$29,741, Benefits -7.72% or -\$25,722, Commodities of -1.74% or -\$181. This is resulting from the transfer/re-allocation of 0.5 FTE back to the Water Resources Division, due to GIS and Lucity (Asset Management software) implementation.

Program 521 – Streets Repair/Maintenance

FY22 Estimated Request **\$519,136**
FY21 Adopted **\$439,990**

The proposed FY22 budget for Streets Maintenance and Repair Bureau reflects an overall program increase of 17.99% or \$79,146. This increase includes 47.95% or \$45,991 in Salaries, 37.97% or \$21,685 in Benefits, 22.06% or \$10,500 in Commodities, and 1.11% or \$2,458 in Contractual. The increase associated with Salaries and Benefits are due to elimination of manpower allocation. The increase associated with Commodities are due to the reallocation of items from the Facilities and Grounds bureau into Streets Repair/Maintenance Bureau. The increase associated with Contractual is due to an estimated increase due to rebidding of the street sweeping maintenance contract.

Program 523 – Traffic Control

FY22 Estimated Request \$18,800
FY21 Adopted \$97,604

The proposed FY22 budget for the Traffic Control Program reflects a decrease of -80.74%, or -\$78,804. The \$53,361 decrease in Salaries and \$25,496 decrease in Benefits is the result of moving FTE allocations for two (2) Industrial Electrician positions and one (1) Electrical Supervisor from the Traffic Control Bureau into the Street Lighting/Electrical Bureau. The costs associated with this account are for materials used in traffic intersections. Commodities increased by \$2,300 and Depreciation is decreased by \$1,947.

Program 524-Street Lighting/Electrical

FY22 Estimated Request \$725,939
FY21 Adopted \$423,480

The proposed FY22 budget for the Street Lighting/Electrical Program reflects an increase of 71.42% or \$302,459. The \$207,189 increase in Salaries and \$105,020 increase in Benefits is the result of moving the FTE allocations for two (2) Industrial Electricians and one (1) Electrical Supervisor from the consolidation of the manpower allocation. Contractual Services decreased by -\$4,850, Commodities decreased by -4,900.

Program 531 - Storm Sewer Maintenance

FY22 Estimated Request \$320,132
FY21 Adopted \$865,785

The proposed FY22 budget for the Storm Sewer Maintenance program reflects a decrease of -63.02% or \$545,653. The -\$366,661 decrease in salary and wages and \$200,010 decrease in employee benefits is the result of reallocating WRD staff from the Storm Maintenance Program into the Sanitary Sewer Program. Contractual costs increased by \$22,400 due to anticipated electrical costs based on a three (3) year average and crane rental for storm pump inspection. Commodities increased by \$1,100, and depreciation is reduced by -\$2,482.

Program 532 - Sanitary Sewer Maintenance

FY22 Estimated Request \$1,943,339
\$1,951,156 FY21 Adopted \$1,485,190

The proposed FY22 budget for the Sanitary Sewer Maintenance Program reflects an increase of 30.85% or \$458,149. \$465,966. The \$309,448 increase in salary and wages and \$151,555 increase in employee benefits is the result of consolidating the manpower allocation from the Storm Sewer Maintenance program. Contractual costs decreased by -\$2,600. Commodities decreased by -\$600 and Depreciation increased by \$346.

Program 533 - Sanitary Sewer Treatment

FY22 Estimated Request \$2,478,975
FY21 Adopted \$2,431,044

The proposed FY22 budget for Sanitary Sewer Treatment and Disposal reflects an estimated increase of 1.97%, or \$47,931. This represents the Town's pro-rated share of the operating and capital expenses associated with the East Central Regional Water Reclamation Facility (ECR), and reflects the budget anticipated to be approved for FY22 by the ECR Board. Please note that this estimate will be refined as additional information as received from ECR.

Program 541 - Residential Collection

FY22 Estimated Request	\$1,007,640
FY21 Adopted	\$1,022,893

The proposed FY22 budget for Residential Collection reflects a decrease of -1.49% or -\$15,253. This includes a -\$4,372 decrease in salaries. This is due to restructuring the manpower allocation of the Division Manager for payroll purposes. There was a decrease of -\$3,900 in Commodities. No changes to depreciation amounts in this budget cycle.

Program 542 - Commercial Collection

FY22 Estimated Request	\$1,259,685
FY21 Adopted	\$1,187,800

The proposed FY22 budget for Commercial Collection reflects a 6.405% or \$71,885 increase. This includes an increase in salaries of \$27,133. This increase in salaries takes into account restructuring the manpower allocation of the Division Manager for payroll purposes. There is a 15.04% or \$44,210 increase in Contractual Services for compacted garbage collection, due to adding Royal Poinciana Plaza and the Town Marina to the budget. This increase will be offset by equal revenues. There is a decrease of -\$1,280 in Commodities. Depreciation reflects a decrease of -6.16% or \$6,385.

Program 543 - Refuse Disposal

FY22 Estimated Request	\$73,000
FY21 Adopted	\$71,000

The proposed FY22 budget for Refuse Disposal reflects increase of 2.82%, or \$2,000. This increase is in anticipation of rate increases imposed by the Solid Waste Authority for tip fees not covered by commercial or residential disposal credits. The three (3) year average for this cost is \$79,265.

Program 544 - Yard Trash Collection

FY22 Estimated Request	\$2,220,860
FY21 Adopted	\$2,210,112

The proposed FY22 budget for Yard Trash Collection reflects a 0.49% or \$10,748 increase. This includes an increase in salaries in the amount of \$37,900 which takes into account restructuring the manpower allocation of the Division Manager for payroll purposes. This includes an increase of \$9,700 in Contractual Services, and reductions of -4.02% or -\$5,175 in Commodities, and -17.06% or -\$42,246 in Depreciation.

Program 545 - Recycling

FY22 Estimated Request	\$378,946
FY21 Adopted	\$391,847

The proposed FY22 budget for Recycling Collection reflects a -3.29% or -\$12,901 decrease. This decrease is largely due to the -66% decrease in depreciation. This includes a 4.5% or 8,923 increase in Salaries and 1.78% or \$2,305 in benefits, and \$700 in Contractual Services.

Program 551 – Parks

FY22 Estimated Request \$1,677,382
FY21 Adopted \$1,708,102

The proposed FY22 budget for the Grounds Program reflects an overall program decrease of -1.80% or -\$30,720. The largest changes are associated with Salaries and Benefits due to restructuring of manpower allocations in the Grounds Bureau (551 Program), reducing Salaries by -35.96% or -\$85,306, and Benefits by -42% or -\$58,260. The 8.90% or \$111,937 increase in Contractual is due to the addition of the Tidal Garden maintenance located at Bradley Park and renovations associated with Lakeside Park. Additionally, added tree trimming services for the Town’s Historic/Specimen and hardwood trees.

Program 554 - Facilities Maintenance

FY22 Estimated Request \$1,272,054
FY21 Adopted \$1,155,842

The proposed FY22 budget for Facilities Maintenance reflects an overall increase of 10.05% or \$116,212. The largest increases are recognized in salaries and benefits, and Contractual. The increase in salaries and benefits are due to restructuring of manpower allocations. The increase associated with Contractual are due to increased repairs for HVAC, ice machine and refrigeration, and estimates associated with rebidding of existing maintenance contracts.

Program 561 – General Engineering Services

FY22 Estimated Request \$744,023
FY21 Adopted \$563,325

The proposed FY22 budget for General Engineering reflects an increase of 32.08% or \$180,698. This includes a \$136,193 increase in Salaries and \$48,065 increase in Benefits. These increases reflect anticipated merit review pay increases, and one (1) additional FTE (Project Engineer) in FY22, which replaces a position that was vacated and not filled in FY19.

Program 565-Right-of-Way Inspections

FY22 Estimated Request \$107,581
FY21 Adopted \$102,989

The proposed FY22 budget for Right-of-Way Inspections reflects an increase of 4.46% or \$4,592. This is due to anticipated merit review pay increase and a slight increase of 0.90% or \$348 in benefits.

Program 571 - Equipment Operations/Maintenance

FY22 Estimated Request \$884,754
FY21 Adopted \$827,612

The proposed FY22 budget for Equipment Operation and Maintenance reflects an increase of 6.90% or \$57,142. This includes an increase of \$40,134 in Salaries. This increase in salaries includes restructuring the manpower allocation of the Division Manager for payroll purposes. There is an increase in Contractual Services of \$3,100, and an increase in Commodities in the amount of \$5,050. There is a decrease in Capital Outlay of -47.83% or -\$5,500. Depreciation reflects a decrease of -1.43%.

Program 581 - Coastal Management

FY22 Estimated Request \$198,799
FY21 Adopted \$193,577

The proposed FY22 budget for Coastal Management reflects an increase of 2.69% or \$5,222. This is primarily due to anticipated merit pay and benefit increases.

Program 307 Pay-As-You-Go

FY 22 Estimated Request \$7,075,000
FY 21 Adopted \$3,872,000

The proposed FY22 budget shows an increase of 82.72%. The budget for FY21 was modified from the original five (5) year plan due to reduced available funding. The FY21 budget request was reduced by \$3,515,000. Projects for FY21 were shifted out one (1) year to FY22. The proposed FY22 budget reflects those projects that were delayed from FY21. These projects are a high priority for FY22.

Program 309 - Coastal Management

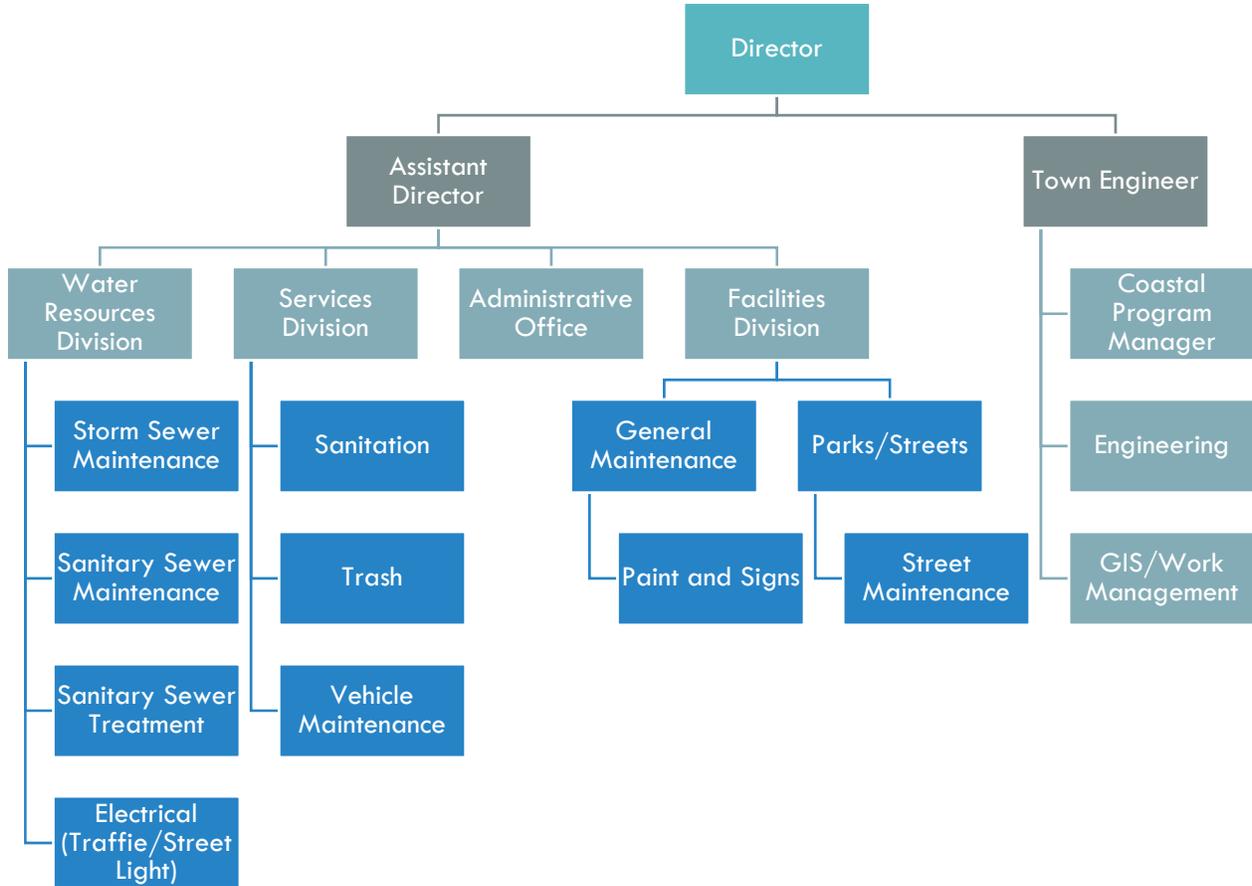
FY22 Estimated Request \$8,346,757
FY21 Adopted \$23,686,986

The proposed FY22 budget for Coastal Management is mostly consistent with the funding outlook included within the FY21 budget, and as indicated in the 2015 updated Town Council adopted 10-year plan. There are no beach nourishment projects planned for FY22. Expected FY22 projects include, beginning a sand search to identify suitable sand resources to further support future nourishment projects under the Beach Management Agreement. Other notable items within the FY22 proposed budget include appropriations for seawall replacement along Mid-Town on the oceanfront and along portions of Town-owned lands on the lagoon. The only anticipated sand placement in FY22 is the FDEP cost-shared Sand Forepassing Project, which will mechanically move sand from the Corps' inlet maintenance dredging project further south to enhance storm protection in areas of Reach 2 where environmental resources are present and beach nourishment is not a regulatory approved activity.

HPB/jb

cc: Eric Brown, P.E., Assistant Director of Public Works
 Patricia Strayer, P.E., Town Engineer
 Brett E. Madison, Water Resources Division Manager
 Chester Purves, Service Division Manager
 Paul Colby, Facilities Maintenance Division Manager
 Jennifer Bell, Office Manager and Public Works File

PUBLIC WORKS ORGANIZATIONAL CHART



DEPARTMENT: PUBLIC WORKS

MISSION:

The Public Works Department exists to create and maintain a safe, clean and aesthetically pleasing environment for all the citizens of Palm Beach. This efficient and cost effective environment is provided for the residents, businesses, visitors, and employees who utilize the Town facilities in our community. The Public Works Department applies both proven and innovative techniques and systems to provide for excellence in the operation, construction, maintenance and repair of the public buildings, structures and grounds to achieve this purpose. The continuous stewardship of the Town's infrastructure and coastal resources is achieved through the dedicated efforts of a diverse group of operational, administrative, engineering, and construction professionals.

Revenue Summary

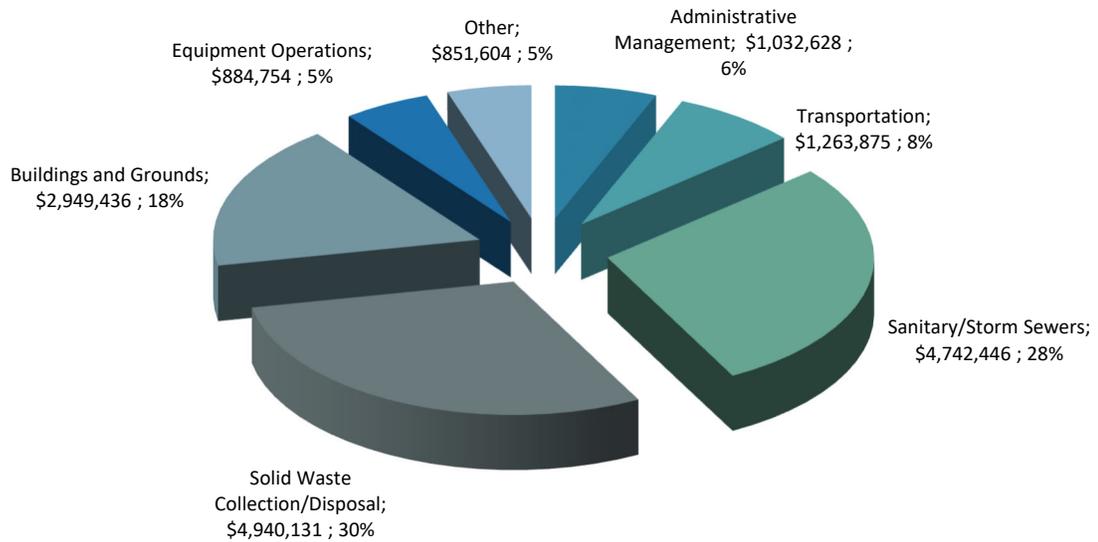
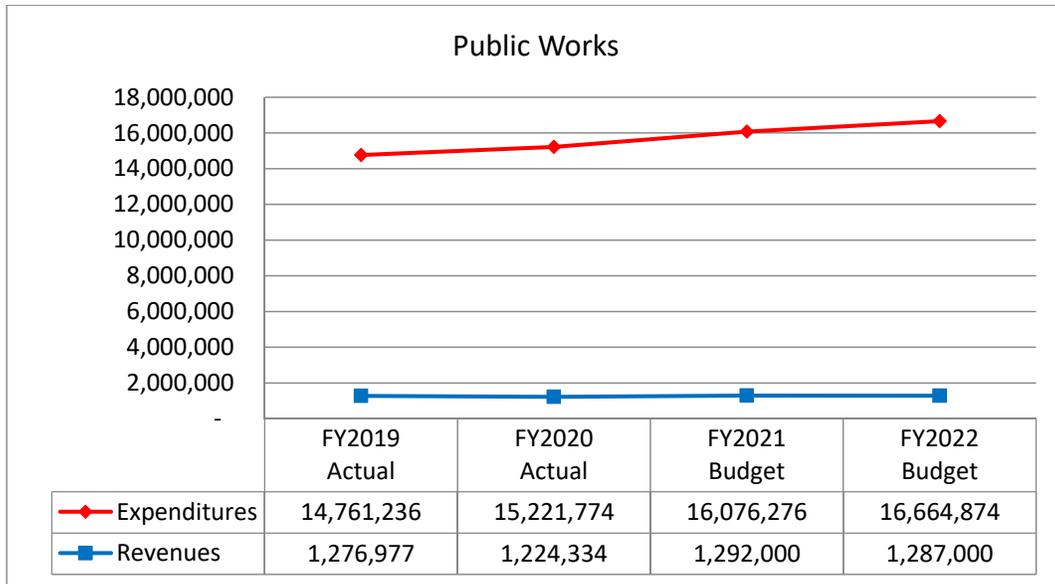
	FY2019 Actual	FY2020 Actual	2021 Budget	2021 Projected	2022 Budget	% Change
Special Solid Waste	12,292	9,289	12,000	12,000	12,000	0.00%
Solid Waste	866,171	856,066	900,000	850,000	875,000	-2.78%
Comp. Garbage Collection Fee	289,503	231,229	275,000	250,000	275,000	0.00%
SWA Recycling Revenue	3,989	305	-	-	-	0.00%
Historic Specimen Tree Fee	3,757	4,199	5,000	5,000	5,000	0.00%
State Highway Lighting Maint	101,267	123,245	100,000	120,000	120,000	20.00%
TOTALS	1,276,977	1,224,334	1,292,000	1,237,000	1,287,000	-0.39%

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	4,865,161	4,968,381	5,483,151	5,483,151	5,438,504	5,820,678	6.16%
Employee Benefits	2,918,241	3,002,285	3,200,226	3,200,226	3,179,886	3,292,263	2.88%
Contractual	5,444,605	5,903,640	5,850,686	6,384,633	6,046,544	6,108,572	4.41%
Commodities	819,847	657,464	803,636	907,189	885,977	803,700	0.01%
Capital Outlay	7,576	8,115	17,500	17,500	15,000	6,000	-65.71%
Depreciation	705,806	681,890	721,077	721,077	721,077	633,661	-12.12%
TOTALS	14,761,236	15,221,774	16,076,276	16,713,776	16,286,988	16,664,874	3.66%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

Public Works
Town of Palm Beach



	FY2019	FY2020	FY2021	FY2022
Total Full Time Equivalent Employees	83.637	80.852	79.884	81.000

PROGRAM: ADMINISTRATIVE MANAGEMENT 511

MISSION:

This division provides guidance, inspiration, resources and direction to the Public Works Department to ensure that the multiple services we perform are both efficient through our commitment to continual improvement and effective in meeting the expectations of the citizens we serve.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Provide oversight to all Public Works programs to ensure we maintain or improve levels of service and safety measures
- Implement the Town’s Capital Improvement Plan and the Comprehensive Coastal Management Plan
- Manage all projects authorized by the Town Council
- Continually seek new and better ways to accomplish our mission

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	498,658	556,535	727,481	727,481	696,481	697,740	-4.09%
Employee Benefits	256,097	265,363	333,374	333,374	329,539	307,652	-7.72%
Contractual	101,711	48,608	16,500	116,500	17,376	16,500	0.00%
Commodities	14,725	81,778	10,381	112,278	112,097	10,200	-1.74%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	4,237	3,390	3,925	3,925	3,925	536	-86.34%
TOTALS	875,428	955,674	1,091,661	1,293,558	1,159,418	1,032,628	-5.41%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

The FY22 contractual budget has 0% change.

COMMODITIES

Remained constant

Public Works
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Public Works Director	1.000	1.000	1.000	1.000	1.000
Assistant Director	1.000	1.000	1.000	1.000	1.000
Buyer	0.500	-	-	-	-
Office Manager	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	4.000	3.000	3.000	3.000	3.000
Computerized Maint. Mgmt. Sys Coord	-	-	-	1.000	1.000
GIS Support Specialist	-	-	-	1.000	1.000
Water Resources Technician II	-	-	-	0.500	-
Public Works Systems Specialist	1.000	1.000	1.000	-	-
	8.500	7.000	7.000	8.500	8.000

PROGRAM: STREET REPAIR & MAINTENANCE 521

MISSION:

This bureau exists to maintain and repair wayfinding and regulatory signage and pavement in order to provide a safe riding surface throughout the Town, and to assure that we have safe sidewalks, bikeways, and trail systems.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Work to continually improve quality and efficiency
- Inspect the condition of streets, sidewalks, and paths to prioritize maintenance, repairs and replacement appropriately
- Install new signs as approved by the Town Manager and upgrade/replace signs as needed to be consistent with industry standard respond to emergencies and priorities in a timely fashion

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	31,310	52,185	95,914	95,914	93,914	141,905	47.95%
Employee Benefits	46,932	42,663	57,116	57,116	73,287	78,801	37.97%
Contractual	161,792	169,573	221,342	229,448	231,200	223,800	1.11%
Commodities	14,159	33,814	47,600	47,600	45,700	58,100	22.06%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	25,434	22,659	18,018	18,018	18,018	16,530	-8.26%
TOTALS	279,627	320,894	439,990	448,096	462,119	519,136	17.99%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

This increase reflects additional hours for bringing temporary labor from part time to full time; and rebidding of the curb painting contract. The new contract includes additional scope of work, adding tire stops, delineators and bollard painting, which increased the cost from past contracts. In addition, increased costs for data plan for tablets. A minor reduction of vendor participation relating to pothole patching in commercial areas, repair and replacement of sidewalks based on revised ordinances requiring adjacent property owners to be responsible for that effort.

COMMODITIES

This increase is due to the reallocation of items from the Facilities and Grounds bureau into Streets Repair/Maintenance Bureau

Public Works
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Facilities Maintenance Division Manager	0.075	0.075	0.075	0.125	0.333
General Maintenance Supervisor	0.085	0.085	0.095	0.168	-
Grounds Supervisor	0.080	0.080	0.080	0.080	0.500
PW Project Coordinator	-	-	-	0.302	-
Street & Sign Painter	0.008	0.008	-	-	-
Building Maintenance Worker	0.016	0.016	0.281	-	-
Equipment Operator I/Streets	-	-	-	-	-
Equipment Operator II	1.310	0.663	0.700	0.800	1.000
Water Resources Technician I	-	-	0.010	-	-
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	-
	1.584	0.937	1.251	1.485	1.833

PROGRAM: TRAFFIC CONTROL 523

MISSION:

This bureau exists to provide and maintain signalized traffic intersections and controls to ensure vehicular safety

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Preventive maintenance and inspection programs to proactively address issues
- Repair/replace traffic signals, and respective equipment as needed or required per Town's preventative maintenance service plan

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	109,677	42,672	53,361	53,361	53,661	-	-100.00%
Employee Benefits	71,835	25,394	25,496	25,496	25,496	-	-100.00%
Contractual	32,221	8,131	7,800	27,310	7,500	7,500	-3.85%
Commodities	43,204	1,712	9,000	9,000	11,000	11,300	25.56%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	5,309	3,758	1,947	1,947	1,947	-	-100.00%
TOTALS	262,247	81,667	97,604	117,114	99,604	18,800	-80.74%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The \$53,361 decrease in salary and wages is the result of moving FTE allocations for two (2) Industrial Electrician positions and one (1) Electrical Supervisor from the Traffic Control Bureau into the Street Lighting/Electrical Bureau

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The \$25,496 decrease in employee benefits is the result of moving FTE allocations for two (2) Industrial Electrician positions and one (1) Electrical Supervisor from the Traffic Control Bureau into the Street Lighting/Electrical Bureau

CONTRACTUAL

There was no change from the previous year.

COMMODITIES

This increase reflects the additional costs for materials and electrical components related to traffic signalization.

Public Works
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Water Resources Division Manager	-	-	-	0.100	-
Facilities Maintenance Division Mgr	0.155	0.155	0.180	0.037	-
Electrician Supervisor	0.181	0.181	-	-	-
Grounds Supervisor	0.005	0.005	0.005	-	-
General Maintenance Supervisor	0.093	0.095	0.096	0.005	-
Industrial Electrician	0.350	0.350	0.016	0.302	-
SR Industrial Electrician	0.175	0.175	0.201	0.151	-
Building Maintenance Worker	0.395	0.395	0.127	0.010	-
Utilities Maintenance Supervisor	-	-	0.010	-	-
Street & Sign Painter	0.750	0.785	-	-	-
	2.104	2.141	0.635	0.623	0.000

PROGRAM: STREET LIGHTING 524

MISSION:

This bureau exists to maintain reliable, safe and effective street lighting systems that contribute to safe streets in the Town and protect endangered sea turtles from light intrusion during nesting season.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Conduct preventive maintenance annually on the 1,251 streetlights in Town
- Perform “locates” for underground wiring to minimize the likelihood of damage due to digging
- Replacement of older poles on predetermined schedule for uniform lighting
- Conduct periodic inspections of streetlights to ensure they are operating properly

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	80,458	87,089	85,095	85,095	87,595	292,284	243.48%
Employee Benefits	32,858	26,717	43,248	43,248	39,407	148,268	242.83%
Contractual	311,743	308,232	216,150	216,150	234,604	211,300	-2.24%
Commodities	49,106	37,561	50,100	50,100	57,980	45,200	-9.78%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	31,707	30,532	28,887	28,887	28,887	28,887	0.00%
TOTALS	505,872	490,131	423,480	423,480	448,473	725,939	71.42%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The \$207,189 increase in salary and wages is the result of moving the FTE allocations for two (2) Industrial Electricians and one (1) Electrical Supervisor from the consolidation of the manpower allocation.

EMPLOYEE BENEFITS

The \$106,850 increase in employee benefits is the result of moving the FTE allocations for two (2) Industrial Electricians and one (1) Electrical Supervisor from the consolidation of the manpower allocation. The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

This decrease reflects a reduction in budgeted electrical repairs performed by outside vendors.

COMMODITIES

This decrease reflects a reduction in fuel costs, office supplies, chemical/cleaning and other supplies, and minor equipment replacements.

Public Works
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Water Resources Division Manager	-	-	-	0.100	0.500
General Maintenance Supervisor	-	-	-	0.025	-
PW Project Coordinator	-	-	-	0.018	-
Electrician Supervisor	0.200	0.200	-	-	1.000
Industrial Electrician	0.400	0.400	0.100	0.552	1.000
SR Industrial Electrician	0.200	0.200	0.250	0.276	1.000
Building Maintenance Worker	-	-	0.050	0.050	-
Utilities Maintenance Supervisor	-	-	0.053	-	-
Facilities Maintenance Division Manager	0.150	0.150	0.125	0.038	-
	0.950	0.950	0.578	1.059	3.500

PROGRAM: STORM SEWER MAINTENANCE 531

MISSION:

This bureau exists to protect the health, safety and property of residents and businesses by effectively operating and maintaining the storm system.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Perform highest level of preventive maintenance to provide 100% equipment readiness at all times
- Clean, inspect and repair storm water collection and pumping systems to keep them fully functional
- Respond quickly to rainfall and storm events
- Evaluate and improve systems to meet or exceed design standards
- Track rainfall and storm duration for analysis and future planning

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	378,233	346,136	366,661	366,661	379,661	-	-100.00%
Employee Benefits	194,991	204,940	200,010	200,010	200,010	-	-100.00%
Contractual	267,728	272,393	208,400	261,923	262,730	230,800	10.75%
Commodities	70,250	50,752	64,300	64,300	70,100	65,400	1.71%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	22,565	26,573	26,414	26,414	26,414	23,932	-9.40%
TOTALS	933,767	900,793	865,785	919,308	938,915	320,132	-63.02%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The -\$366,661 decrease in salary and wages is the result of reallocating WRD staff from the Storm Maintenance Program into the Sanitary Sewer Program.

EMPLOYEE BENEFITS

The -\$200,010 decrease in employee benefits is the result of reallocating WRD staff from the Storm Maintenance Program into the Sanitary Sewer Program.

CONTRACTUAL

The decrease reflects the elimination of travel/per diem.

COMMODITIES

This decrease reflects a reduction of fuel costs for vehicles and generators, office supplies, uniforms, other equipment/materials, and minor supplies.

Public Works
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Building Maintenance Worker	0.022	0.022	0.022	0.020	-
Electrician Supervisor	0.188	0.188	-	-	-
Equipment Operator II	0.074	0.037	-	-	-
Equipment Operator I/Streets	-	-	-	-	-
General Maintenance Supervisor	0.005	0.005	0.005	0.005	-
Industrial Electrician	0.364	0.364	0.813	0.400	-
SR Industrial Electrician	0.182	0.182	0.075	0.200	-
Irrigation and Spray Technician	0.010	0.010	0.010	0.008	-
Grounds Supervisor	0.010	0.010	0.010	0.010	-
Grounds Technician	0.056	0.056	0.056	-	-
Utilities Maintenance Supervisor	0.245	0.245	0.375	0.438	-
Facilities Division Manager	-	-	-	0.005	-
PW Project Coordinator	-	-	-	0.018	-
Water Resource Technician I	2.895	2.895	2.895	2.660	-
Water Resource Technician II	0.735	0.735	0.735	0.740	-
Water Resources Division Manager	0.600	0.600	0.600	0.485	-
	<u>5.386</u>	<u>5.349</u>	<u>5.596</u>	<u>4.989</u>	<u>0.000</u>

PROGRAM: SANITARY SEWER MAINTENANCE 532

MISSION:

This bureau exists to protect the health and well-being of residents, businesses and visitors by operating a sanitary sewer system that prevents sewage back-up, spillage or odor impact and is 100% reliable.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Schedule and conduct proper preventive maintenance and repairs on all systems
- Troubleshoot and repair all mechanical problems in a timely manner
- Televising gravity lines and repair as necessary
- Closely monitor run time for pumps
- Reduce inflow and infiltration into systems to reduce treatment costs
- Emergency repairs and electrical maintenance of sewer pump station controls, telemetry systems, and back-up generator systems
- Upgrade stations to improve efficiency

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	666,626	696,366	709,125	709,125	719,125	1,018,573	43.64%
Employee Benefits	453,798	472,174	438,445	438,445	394,906	590,000	34.57%
Contractual	165,039	162,009	162,300	169,992	162,843	159,700	-1.60%
Commodities	96,640	64,766	94,900	94,900	94,600	94,300	-0.63%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	76,647	72,247	80,420	80,420	80,420	80,766	0.43%
TOTALS	1,458,750	1,467,563	1,485,190	1,492,882	1,451,894	1,943,339	30.85%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The \$309,448 increase in salary and wages is the result of consolidating the manpower allocation from the Storm Sewer Maintenance program. The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

The \$159,372 increase in employee benefits is the result of consolidating the manpower allocation from the Storm Sewer Maintenance program. The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

The decrease is due to reduced contractual services and assumptions on electrical usage.

COMMODITIES

Slight decrease for anticipated fuel expenses based on prior year's expenses.

Public Works
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Building Maintenance Worker	0.020	0.020	0.020	0.020	-
Electrician Supervisor	0.239	0.239	-	-	-
General Maintenance Supervisor	0.005	0.005	0.005	0.005	-
SR Industrial Electrician	0.239	0.239	0.075	0.210	-
Industrial Electrician	0.478	0.478	0.945	0.420	-
Irrigation and Spray Technician	0.005	0.005	0.005	0.008	-
Grounds Supervisor	0.010	0.010	0.010	0.010	-
Grounds Technician	0.056	0.056	0.056	-	-
Utilities Maintenance Supervisor	0.755	0.755	0.562	0.562	1.000
PW Project Coordinator	-	-	-	0.018	-
Water Resource Technician I	8.105	8.105	8.095	7.340	10.000
Water Resource Technician II	2.265	2.265	2.265	1.760	3.000
Water Resource Division Manager	0.400	0.400	0.400	0.300	0.500
	<u>12.577</u>	<u>12.577</u>	<u>12.438</u>	<u>10.653</u>	<u>14.500</u>

PROGRAM: SANITARY SEWER TREATMENT 533

This program reflects the costs of treatment and disposal of the Town’s sanitary sewage at the East Central Regional Water Reclamation Facility (ECR).

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	2,093,778	2,404,895	2,431,044	2,472,688	2,431,044	2,478,975	1.97%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	2,093,778	2,404,895	2,431,044	2,472,688	2,431,044	2,478,975	1.97%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

CONTRACTUAL

This increase reflects the greater operating costs associated with new bio-solids infrastructure and the debt service required to fund several essential capital projects (aeration basins and electrical improvements). This also includes the chemical pre-treatment prior to pumping effluent to the regional treatment plant.

PROGRAM: RESIDENTIAL COLLECTION 541

MISSION:

This bureau exists to promote the health of the community through the efficient and effective removal of residential garbage on a regular schedule prescribed by ordinance.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Collect garbage four days per week and recyclable materials once per week. Minimize the impact of garbage odors, pest attraction and unpleasant appearance
- Collect with the least disruption possible

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	491,356	503,770	517,777	517,777	491,228	513,405	-0.84%
Employee Benefits	293,151	309,705	345,220	345,220	346,128	338,189	-2.04%
Contractual	107	-	1,650	1,650	1,700	1,700	3.03%
Commodities	46,441	35,727	51,400	53,056	47,100	47,500	-7.59%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	95,182	106,846	106,846	106,846	106,846	106,846	0.00%
TOTALS	926,237	956,048	1,022,893	1,024,549	993,002	1,007,640	-1.49%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Minimal 3% increase.

COMMODITIES

This change reflects the decrease in fuel and chemicals.

Public Works
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Building Maintenance Worker	0.020	0.020	0.020	0.022	-
Electrician Supervisor	0.005	0.005	-	-	-
Equipment Operator I	7.200	7.200	7.200	7.200	7.200
PW Project Coordinator	-	-	-	0.018	-
General Maintenance Supervisor	0.005	0.005	0.005	0.005	-
Grounds Technician	0.013	0.013	0.013	-	-
SR Industrial Electrician	0.005	0.005	0.005	0.005	-
Industrial Electrician	0.010	0.010	0.010	0.010	-
Street & Sign Painter	0.025	-	-	-	-
Grounds Supervisor	0.005	0.005	0.005	0.005	-
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Transfer Station Operator	0.750	0.750	0.750	0.750	0.750
Services Division Manager	0.280	0.280	0.280	0.280	0.200
	<u>8.718</u>	<u>8.693</u>	<u>8.688</u>	<u>8.695</u>	<u>8.550</u>

PROGRAM: COMMERCIAL COLLECTION 542

MISSION:

This bureau exists to serve the commercial and business garbage collection and disposal needs of the community.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Steady, consistently excellent scheduled service without missing pickups
- Maintain positive customer relationships with commercial customers

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	470,155	485,008	487,998	487,998	475,000	515,131	5.56%
Employee Benefits	229,345	244,102	250,434	250,434	264,780	258,641	3.28%
Contractual	277,428	255,834	293,890	295,450	253,700	338,100	15.04%
Commodities	41,702	33,645	51,880	51,880	41,600	50,600	-2.47%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	109,983	109,983	103,598	103,598	103,598	97,213	-6.16%
TOTALS	1,128,613	1,128,571	1,187,800	1,189,360	1,138,678	1,259,685	6.05%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The FY2022 budget includes an increase for health insurance costs.

CONTRACTUAL

This increase reflects adding Royal Poinciana Plaza and Town Marina to the compacted garbage contract.

COMMODITIES

The decrease reflects reduction in fuel and other supplies..

Public Works
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Equipment Operator II	2.000	2.000	2.000	2.000	2.000
Sanitation and Trash Worker	4.000	4.000	4.000	4.000	4.000
Transfer Station Operator	0.250	0.250	0.250	0.250	0.250
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Services Division Manager	0.150	0.150	0.150	0.150	0.200
	<u>6.800</u>	<u>6.800</u>	<u>6.800</u>	<u>6.800</u>	<u>6.850</u>

PROGRAM: REFUSE DISPOSAL 543

MISSION:

This program exists to serve the community's health and welfare by transporting residential and commercial garbage to the county solid waste authority for appropriate processing disposal.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Operate transfer station to efficiently and effectively transport all residential and commercial garbage to the Solid Waste Authority for disposal
- Function as part of the team that collects garbage and delivers it to the transfer station to assure proper coordination and efficiency
- Provides funding for landfill tip fees not covered by commercial and residential credits

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	71,643	72,450	71,000	71,000	72,000	73,000	2.82%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	71,643	72,450	71,000	71,000	72,000	73,000	2.82%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

CONTRACTUAL

Solid waste disposal fees paid to Solid Waste Authority. Increase reflects proposed rate increases and actual quantities disposed.

PROGRAM: YARD TRASH COLLECTION 544

MISSION:

This bureau exists to collect yard trash from streets, right-of-ways and off road “stash” areas in a safe, timely, efficient and effective manner to keep the Town attractive and drainage inlets clear.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Provide weekly curbside collection, transport and disposal of yard waste from all properties in the Town
- Perform our job with commitment to leaving the pickup site clean and free of waste residue
- Keep storm drains clear for proper drainage
- Partner with other Public Works divisions to serve community drainage needs

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	829,985	870,812	930,689	930,689	930,689	968,589	4.07%
Employee Benefits	583,985	632,278	659,136	659,136	659,136	675,705	2.51%
Contractual	170,538	185,293	237,900	304,201	244,900	247,600	4.08%
Commodities	109,385	81,422	128,775	128,775	115,700	123,600	-4.02%
Capital Outlay	-	-	6,000	6,000	6,000	-	-100.00%
Depreciation	229,049	204,159	247,612	247,612	247,612	205,366	-17.06%
TOTALS	1,922,941	1,973,964	2,210,112	2,276,413	2,204,037	2,220,860	0.49%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

This escalation reflects an increase in other contracted services and the addition of volume reduction services.

COMMODITIES

This account reflects a decrease to fuel.

Public Works
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2021
Building Maintenance Worker	0.020	0.020	0.021	0.022	-
Crane Operator	3.000	3.000	3.000	3.000	3.000
Electrician Supervisor	0.005	0.005	-	-	-
Equipment Operator I/Streets	-	-	-	-	-
Equipment Operator I	9.000	9.000	9.000	8.000	8.000
Equipment Operator II	0.116	-	-	1.000	1.000
General Maintenance Supervisor	0.005	0.005	0.005	0.005	-
SR Industrial Electrician	0.005	0.005	0.005	0.005	-
Industrial Electrician	0.010	0.010	0.010	0.010	-
Irrigation and Spray Technician	0.010	-	-	-	-
Sanitation and Trash Worker	4.000	4.000	4.000	3.000	3.000
Landfill Operator	1.000	1.000	1.000	1.000	1.000
Services Division Manager	0.300	0.300	0.300	0.300	0.200
Street & Sign Painter	0.010	-	-	-	-
Grounds Supervisor	0.010	-	-	-	-
Trash Supervisor	0.900	0.900	1.000	1.000	1.000
	18.391	18.245	18.341	17.360	17.200

PROGRAM: RECYCLING 545

MISSION:

This bureau exists to provide recycling services for paper, plastic, and other recyclable materials accepted by the Solid Waste Authority for processing. These services are provided to the residents, businesses and visitors in an efficient, safe and courteous manner.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Collect and dispose of recyclables on schedule
- Demonstrate excellent customer service in all we do
- Publicize and encourage participation in recycling programs

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	182,505	194,609	198,205	198,205	198,205	207,128	4.50%
Employee Benefits	110,660	117,900	129,530	129,530	129,530	131,835	1.78%
Contractual	5,358	9,275	12,500	12,500	12,000	13,200	5.60%
Commodities	13,304	9,597	14,400	14,400	13,000	14,200	-1.39%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	42,938	47,503	37,212	37,212	37,212	12,583	-66.19%
TOTALS	354,765	378,883	391,847	391,847	389,947	378,946	-3.29%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

.Increase related to temporary labor services.

COMMODITIES

Budget reflects decrease in fuel costs.

Public Works
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Equipment Operator I	1.800	1.800	1.800	1.800	1.800
Equipment Operator III	1.000	1.000	1.000	1.000	1.000
Sanitation Supervisor	0.200	0.200	0.200	0.200	0.200
Services Division Manager	0.170	0.170	0.170	0.170	0.200
	<u>3.170</u>	<u>3.170</u>	<u>3.170</u>	<u>3.170</u>	<u>3.200</u>

PROGRAM: PARKS 551

MISSION:

This bureau exists to maintain all Town parks, green spaces, and entryways into the Town of Palm Beach to the highest standards.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Maintain public areas to optimum condition adhering to established work program and environmental standards
- Trim all Town-owned trees as needed, and consistent with desired aesthetic and safety requirements
- Provide light maintenance to some privately owned historic/specimen trees
- Manage contractor to inoculate 2,600 +/- palm trees 3 times a year that are susceptible to lethal yellowing disease
- Continually seek new approaches and improved systems to enhance efficiency and effectiveness

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	244,867	224,375	237,201	237,201	239,201	151,895	-35.96%
Employee Benefits	150,312	159,938	138,711	138,711	138,711	80,451	-42.00%
Contractual	1,105,706	1,204,756	1,257,060	1,396,923	1,340,647	1,368,997	8.90%
Commodities	57,819	33,403	49,600	49,600	48,900	49,100	-1.01%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	20,082	16,906	25,530	25,530	25,530	26,939	5.52%
TOTALS	1,578,785	1,639,378	1,708,102	1,847,965	1,792,989	1,677,382	-1.80%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

The increase in Contractual is due to the addition of the Tidal Garden maintenance located at Bradley Park and renovations associated with Lakeside Park. Additionally, added tree trimming services for the Town's Historic/Specimen and hardwood trees.

COMMODITIES

This increase is largely due to the programmed replacement of the Town Hall Square tea tables, and also reflects an increase for chemical cost for the Green Initiative.

Public Works
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Building Maintenance Worker	0.050	0.050	0.103	0.110	-
Electrician Supervisor	0.011	0.011	-	-	-
Equipment Operator II	0.300	0.500	0.300	0.200	-
Facilities Maintenance Division Mgr	0.330	0.330	0.350	0.350	0.333
General Maintenance Supervisor	0.064	0.064	0.064	0.050	-
Grounds Technician	0.850	1.850	1.850	-	-
SR Industrial Electrician	0.018	0.018	0.018	0.013	-
Industrial Electrician	0.036	0.036	0.036	0.026	-
Irrigation and Spray Technician	0.941	0.951	0.967	0.966	1.000
PW Project Coordinator	-	-	-	0.750	-
Parks Laborer	1.000	-	-	-	-
Street & Sign Painter	0.013	0.013	-	-	-
Grounds Supervisor	0.844	0.854	0.870	0.875	0.500
Water Resources Division Manager	-	-	-	0.005	-
	4.657	4.477	4.558	3.345	1.833

PROGRAM: FACILITY MAINTENANCE 554

MISSION:

This bureau's main function is to maintain Town facilities to a high standard, providing timely repairs and making residents proud of the Town.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Ensure a clean, safe, and positive work environment for staff and visitors
- Set and follow maintenance schedules
- Repair, maintain and inspect all Town structures
- Work efficiently always seeking better tools, techniques, materials and methods

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	155,091	210,065	282,694	282,694	284,694	342,407	21.12%
Employee Benefits	110,534	107,940	174,746	174,746	174,154	214,982	23.03%
Contractual	579,292	602,052	640,050	702,735	699,900	661,300	3.32%
Commodities	48,275	32,868	44,000	44,000	42,500	43,800	-0.45%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	13,595	11,811	14,352	14,352	14,352	9,565	-33.35%
TOTALS	906,787	964,736	1,155,842	1,218,527	1,215,600	1,272,054	10.05%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

The increase reflects repairs for HVAC, ice machine and refrigeration, and estimates associated with rebidding of existing maintenance contracts.

COMMODITIES

Decrease for fuel based on a three (3) year average.

Public Works
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Building Maintenance Worker	1.084	1.345	1.296	1.716	2.000
Electrician Supervisor	0.148	0.148	-	-	-
Facility Maintenance Division Manager	0.250	0.250	0.250	0.435	0.334
General Maintenance Supervisor	0.600	0.675	0.687	0.707	1.000
SR Industrial Electrician	0.153	0.153	0.361	0.135	-
Industrial Electrician	0.306	0.306	0.050	0.270	-
Irrigation and Spray Technician	0.008	0.008	0.008	0.008	-
PW Project Coordinator	-	-	-	0.804	2.000
Grounds Technician	0.025	0.025	0.025	-	-
Grounds Supervisor	0.020	0.020	0.020	0.020	-
Water Resources Division Manager	-	-	-	0.010	-
Street & Sign Painter	0.168	0.168	-	-	-
	2.762	3.098	2.697	4.105	5.334

PROGRAM: GENERAL ENGINEERING SERVICES 561

MISSION:

This division exists to apply sound engineering and architectural principles to plan, budget, design, and build infrastructure that maximizes functionality and minimizes maintenance, repair and replacement costs.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Prepare budget estimates for infrastructure projects
- Plan, design and oversee construction of public facilities
- Complete design, cost estimates, and construction of miscellaneous minor projects not planned or budgeted elsewhere
- Coordinate with other entities to address engineering issues and address complaints
- Continually seek new and better ways to provide our services
- Conduct development review and contract administration

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	409,227	383,123	392,065	392,065	392,065	528,258	34.74%
Employee Benefits	171,154	168,159	153,897	153,897	153,897	201,962	31.23%
Contractual	6,801	102,518	4,800	34,118	4,800	4,800	0.00%
Commodities	8,879	3,068	3,550	3,550	3,100	1,600	-54.93%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	10,438	5,155	9,013	9,013	9,013	7,403	-17.86%
TOTALS	606,498	662,022	563,325	592,643	562,875	744,023	32.08%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases, along with the additional of project engineer position.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The proposed FY22 budget for General Engineering reflects an increase of 32.61% or \$183,719. This includes a \$136,193 increase in salaries and \$51,086 increase in benefits. These increases reflect anticipated merit review pay increases, and one (1) additional FTE (Project Engineer) in FY22, which replaces a position that was vacated and not filled in FY19.

CONTRACTUAL

The decrease reflects a reduction in Travel and Per Diem costs, and reallocation of funding for unplanned General Engineering services to the CIP.

COMMODITIES

The increase reflects an increase in fuel costs.

Public Works
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Senior Project Engineer	1.000	1.000	1.000	1.000	1.000
Engineer Tech Support Spec	0.500	-	-	-	-
Project Engineer	2.000	2.000	1.000	1.000	2.000
Town Engineer	1.000	1.000	1.000	1.000	1.000
	<u>4.500</u>	<u>4.000</u>	<u>3.000</u>	<u>3.000</u>	<u>4.000</u>

PROGRAM: RIGHT OF WAY INSPECTIONS 565

MISSION:

This bureau exists to contribute to the well-being of the community by permitting, overseeing and inspecting work activities in the Town’s rights of way and easements to ensure quality work with minimal disruption

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Adhere to all guidelines set by the Town
- Issue permits in compliance with the Town’s ROW manual
- Minimize inconvenience to the public
- Make sure contractors restore to Town standards and regulate to that end
- Provide permit and inspection service in a timely manner
- Observe work activities to ensure compliance with permit conditions and ROW manual regulations

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	59,115	46,009	59,470	59,470	59,470	63,814	7.30%
Employee Benefits	33,056	34,011	38,794	38,794	38,794	39,142	0.90%
Contractual	433	29,200	700	700	600	600	-14.29%
Commodities	1,506	1,268	1,300	1,300	1,300	1,300	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	2,725	2,725	2,725	2,725	2,725	2,725	0.00%
TOTALS	96,834	113,213	102,989	102,989	102,889	107,581	4.46%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

The increase reflects an increase in the telephone and printing costs.

COMMODITIES

The increase reflects an increase in fuel and training registration costs.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Right of Way Inspector I	1.000	-	-	-	-
Right of Way Inspector	1.000	1.000	1.000	1.000	1.000
	2.000	1.000	1.000	1.000	1.000

PROGRAM: EQUIPMENT OPERATION & MAINTENANCE 571

MISSION:

This bureau exists to maintain the Town's fleet of vehicles and equipment in top condition at the lowest operating cost.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Schedule and perform preventive maintenance inspections for the Town's vehicles and equipment
- Service and repair equipment to optimize operating time
- Prepare specifications and plan for new vehicle purchases on a scheduled replacement

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	257,858	269,628	339,415	339,415	337,515	379,549	11.82%
Employee Benefits	176,629	191,002	212,069	212,069	212,111	226,635	6.87%
Contractual	60,315	42,597	67,600	69,698	69,000	70,700	4.59%
Commodities	201,905	155,707	182,450	182,450	181,300	187,500	2.77%
Capital Outlay	7,576	8,115	11,500	11,500	9,000	6,000	-47.83%
Depreciation	15,915	17,643	14,578	14,578	14,578	14,370	-1.43%
TOTALS	720,198	684,692	827,612	829,710	823,504	884,754	6.90%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Change reflects the increase for other contractual services and other equipment maintenance.

COMMODITIES

Budget reflects the increase in vehicle repair parts, other equipment maintenance supplies and uniforms.

CAPITAL OUTLAY

Decrease reflects in purchase of shop equipment for FY2022.

Public Works
Town of Palm Beach

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2021
Fleet Mechanic	3.000	3.000	3.000	3.000	3.000
Fleet Mechanic Supervisor	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	1.000	1.000	1.000	1.000	1.000
Services Division Manager	0.100	0.100	0.100	0.100	0.200
	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.200</u>



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PROGRAM 321: LIBRARY SERVICES

The Town contracts with The Society of the Four Arts Library to provide library services to its residents. The library maintains exceptional collection of books, audio, and video tapes and periodicals on the arts. It also sponsors special events and activities for its patrons. This annual appropriation takes the place of, and is substantially less than, property taxes that would be levied upon the residents by the Palm Beach County Library District.

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	345,058	352,650	352,650	352,650	363,230	3.00%
TOTALS	345,058	352,650	352,650	352,650	363,230	3.00%

PROGRAMS 611 TO 625: TRANSFERS

The following transfers are made from the general fund into the other funds within the Town.

Expenditure Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY20201 Projected	FY2022 Budget	% Change
Capital Improvement Fund	2,200,000	2,420,000	2,662,000	2,662,000	2,662,000	2,928,200	10.00%
Coastal Protection Fund	7,349,124	6,520,211	4,777,000	4,777,000	4,777,000	4,920,310	3.00%
Town-wide Underground Utilities	135,000	144,450	165,000	165,000	165,000	176,550	7.00%
Debt Service Fund	5,994,738	5,983,913	5,691,148	5,691,148	5,691,148	5,676,719	-0.25%
Extraordinary Tsfr to Retirement	9,501,699	5,420,000	5,420,000	5,420,000	5,420,000	5,420,000	0.00%
Group Health Retirees	435,383	423,014	429,858	429,858	429,858	334,215	-22.25%
Risk - W/C, Liab, Prop	1,898,059	1,900,819	2,010,439	2,010,439	2,010,439	2,173,487	8.11%
TOTALS	27,514,003	22,812,407	21,155,445	21,155,445	21,155,445	21,629,481	2.24%

*FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

PROGRAM 710: EMERGENCY MANAGEMENT

MISSION:

This division exists to ensure the Town is at an acceptable level of readiness for response to hazards affecting Palm Beach in accordance with the National Incident Management System (NIMS) guidelines. This program was eliminated in FY2020 and all related duties have been absorbed by Fire Rescue.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Conduct NIMS compliancy training to Town officials, employees, volunteers and contractors as need
- Maximize coordination and cooperation for emergency response planning among the different departments through the Emergency Planning Team (EPT)
- Assist in the development and coordination of emergency plans for more effective response efforts as needed
- Assist with any community outreach programs relating to public emergency preparations and awareness

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	57	300	-	-	-	0.00%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	57	300	-	-	-	0.00%

PROGRAM 711: CONTINGENT APPROPRIATIONS

This program contains the budget for the General Fund Contingency account.

The budget for the General Fund Contingency Account is established at 1.0% of the proposed budget and is adjusted throughout the year by Town Council approved transfers. Appropriations are transferred out of this line item and into line items designated by Town Council. Expenditures are not reflected in this program, but in the program approved by Town Council, on a case by case basis.

The Contingent Appropriations Program reflects expenditures which are not readily identifiable to a Program, and are not under the direction of any one Department.

Expenditure Summary

	FY2019 Budget	FY2020 Budget	FY2021 Budget	FY2022 Budget	% Change
Salaries and Wages	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	0.00%
Contractual	-	-	-	-	0.00%
Commodities	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Depreciation	-	-	-	-	0.00%
Other	560,000	610,000	600,000	600,000	0.00%
TOTALS	560,000	610,000	600,000	600,000	0.00%
Percent of Budget	1.5%	1.0%	1.0%	1.0%	

Town-wide Underground Utilities Fund
Town of Palm Beach

FUND 122: TOWN-WIDE UNDERGROUND UTILITIES

Revenue and Expense Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
Revenues						
Special Assessment Revenue	4,338,050	1,771,380	4,200,000	10,761,264	3,850,000	-8.33%
Bond Proceeds	60,499,897	-	-	9,198,896	-	0.00%
Transfer from General Fund	135,000	144,450	165,000	165,000	173,250	5.00%
Transfer from CIP Fund (307)	500,000	500,000	500,000	500,000	500,000	0.00%
Interest on Investments	1,719,181	3,570,171	800,000	115,711	255,009	-68.12%
Transfer from Marina Fund	-	-	-	-	2,600,000	100.00%
Other Income	800,654	234,594	200,000	236,939	239,309	19.65%
TOTALS	67,992,783	6,220,594	5,865,000	20,977,810	7,617,568	29.88%
Expenses						
Salaries and Wages	98,609	105,706	109,872	75,000	140,693	28.05%
Employee Benefits	32,838	34,440	35,437	29,448	44,536	25.68%
Contractual Services	202,737	1,202,363	42,400	939,900	194,236	358.10%
Commodities	147	1,186	500	250	250	-50.00%
Debt Service	2,464,849	3,398,350	3,398,850	3,398,850	3,847,805	13.21%
Carry Over Projects	-	-	9,067,086	-	18,948,155	108.98%
Projects	7,921,823	7,567,759	44,061,000	20,078,009	29,833,179	-32.29%
TOTALS	10,721,003	12,309,803	56,715,145	24,521,457	53,008,854	-6.53%
Total Revenues Over/(Under)						
Expenses	57,271,780	(6,089,209)	(50,850,145)	(3,543,647)	(45,391,286)	
Beginning Fund Equity	6,672,735	63,944,515	57,855,306	57,855,306	54,311,659	
ENDING NET ASSETS	63,944,515	57,855,306	7,005,161	54,311,659	8,920,373	

REVENUES

SPECIAL ASSESSMENT REVENUE

Non Ad Valorem revenue collected for the Town-wide Undergrounding project via the Palm Beach County Tax Collector

TRANSFER FROM THE GENERAL FUND (001)

FY2019 -2022 represents funding for the Project Manager's pay and benefits.

TRANSFER FROM THE CIP (PAY AS YOU GO) FUND (307)

The transfer of the 1-cent sales tax funds that have been approved by the Town Council to be used for the underground utility project.

INTEREST ON INVESTMENTS

Interest revenue is based upon the financial market conditions and funds available for investment.

Town-wide Underground Utilities Fund
Town of Palm Beach

EXPENSES

SALARIES AND WAGES/EMPLOYEE BENEFITS

Salaries/Wages and Employee Benefits for the Underground Utilities Easement Acquisition Manager and Administrative Assistant.

CONTRACTUAL SERVICES

Projected budget for engineering and other contractual services related to the project.

DEBT SERVICE

Interest payments on the commercial paper, the payoff of the commercial paper once the GO Bonds have been issued and first year debt service on the GO bond.

CARRY OVER PROJECTS

Projected unexpended project balances, authorized in prior years.

PROJECTS

The Town-wide Underground Utility Project accounts for the project costs and associated assessments and borrowings for the project. During FY22, we expect to complete phase 3 South and Phase 4 North, continue construction of Phase 4 South, and phases 5 North and South. In FY23, engineering design will continue for Phases 6, 7 and 8 of the project.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Underground Utilities Easement Acquisition Mgr	-	-	-	-	1.000
Underground Utilities Project Manager	1.000	1.000	1.000	1.000	-
Administrative Assistant	-	-	-	-	0.750
Communications Specialist	0.250	-	-	-	-
	1.250	1.000	1.000	1.000	1.750

DEBT ADMINISTRATION

GENERAL OBLIGATION BONDS

General Obligation Bonds offer maximum security to investors through the pledge of the municipality's full faith and credit, which for the Town of Palm Beach requires voter approval.

The voters approved a referendum on March 15, 2016 for the issuance of \$90,000,000 in General Obligation Bonds for the Underground Utility Project. The Town issued \$56,040,000 of the General Obligation Bonds in September 2018. The all-in true interest cost (TIC) for the 2018 series was 3.64%.

In 2021, the Town issued \$8,575,000 in General Obligation Bonds through Robert W. Baird & Co. Inc. for the Underground Utility Project. The all-in true interest cost (TIC) for the 2021 series was 2.02%.

The General Obligation Bonds shall be payable first from the Underground Utility Project Special Assessments and, to the extent the Underground Utility Project Special Assessments are insufficient to pay debt service or not assessed, ad valorem taxes levied and collected in the Town on all taxable property in the Town sufficient to pay principal and interest on the bonds as they become due and payable. The Town may apply other legally available sources of revenues to the payment of the Bonds.

REVENUE BONDS

In 2010 the Town issued 2010A Public Improvement Revenue and Refunding Bonds in the principal amount of \$57,035,000, and 2010B Worth Avenue Commercial District Project bonds in the principal amount of \$14,770,000. The all-in true interest cost (TIC) for the 2010A issue was 4.52% and the 2010B issue was 4.51%.

The 2010A bonds refunded the 2003B bonds (\$5,310,000), the 2008 Revenue Note (\$10,000,000), and a 2009 Line of Credit (\$600,000) which was issued for the Worth Avenue Project. The balance of the proceeds were to fund a portion of the Town's Accelerated Capital Improvement Program totaling \$41,232,000 and \$1,740,844 was used to reimburse the Town for the Town's portion of the Par 3 Golf Course Project.

The 2010B bonds were used to fund the Worth Avenue Commercial District streetscape project. The Town imposed a capital special assessment against real property in the Worth Avenue Commercial District to pay the costs of the Worth Avenue Projects. The assessments will be payable over a thirty year period. The assessments will be security for the 2010B bonds.

On January 1, 2012, the Town used excess funds remaining after completion of the Worth Avenue Project to redeem \$1,485,000 of the 2010B Bonds.

On August 25, 2016, the Town issued bonds to refund the 2010A & 2010B bonds. This transaction produced gross savings of \$8,900,539 over 23 years. The net present value savings is \$6,895,965 or 13.35%. The all-in true interest cost (TIC) for the 2016 issue was 2.75%. On October 17, 2019, the Town refunding the

remaining \$4,660,000 of the 2010A bonds. The refunding achieved \$1,157,902 of net present value debt service savings or 25.39% of the refunded bonds par amount. The all-in true interest Cost (TIC) was 2.46%.

In 2013, the Town issued Public Improvement Revenue Bonds in a par amount of \$55,590,000. The proceeds of the bond were used for the second phase of the Town's Accelerated Capital Improvement Program (\$44,997,957) groin rehabilitation and seawall replacement (\$11,900,000) and the Town's portion of the Par 3 Clubhouse project (\$1,250,000). The all-in true interest cost (TIC) for the 2013 issue was 4.49%. In 2019, the Town issued bonds to refund most of the 2013 bonds. The transaction produced savings of \$4,385,248 or 10.24%. The all-in true interest cost (TIC) for the 2019 refunding was 3.036%.

In 2020, the Town issued \$31,000,000 in Revenue Bond through CenterState Bank for the Marina Construction project. This bond is secured by non-ad valorem revenues. The rate on the bonds is 2.25%.

All of these bonds are revenue obligations of the Town payable solely from and secured solely by the pledged revenues. Pledged revenues shall consist primarily of Non-Ad Valorem Revenues budgeted and appropriated annually by the Town for the purpose of paying debt service on the Bonds. The Town covenants that in each fiscal year while any bonds are outstanding, the total non-self-supporting debt service in any fiscal year of the Town will not exceed 50% of Non-Ad Valorem Revenues of the Town.

The Town has covenanted and agreed that it will not incur any indebtedness payable from or supported by a pledge of the Non-Ad Valorem Revenues unless the Town can show that following the incurrence of such additional indebtedness, (1) the total amount of Non-Ad Valorem Revenues (based upon the most recent Fiscal Year) will be greater than twice the then maximum debt service and (2) the total amount of Non-Ad Valorem Revenues in each Fiscal Year in which Bonds are outstanding will be greater than 2.00 times the non self-supporting debt in each such fiscal year.

As part of the preparation for the 2021 General Obligation Bond, the Town's issuer's and Revenue Bond ratings were reviewed by both Moody's and Standard & Poor's. The Town's conservative financial policies and strong management of its financial resources were recognized, and it resulted in Moody's Investors Service issuing a rating of Aa1 for the Revenue bonds and an Aaa GO issuer's rating. Standard and Poor's issued a Revenue bond rating of AA+ and a AAA issuer's GO rating. The ratings for both the Bond and issuer credit are the highest ratings these two rating services issue and represent the highest quality investment grade debt.

On February 23, 2018, Standard and Poor's reviewed the Town's Revenue bond ratings and raised the credit rating from AA+ to AAA while affirming the stable outlook. For the 2018 General Obligation Bond issue both Standard and Poor's and Moody's reaffirmed the Town's AAA ratings.

LEGAL DEBT MARGIN

The Town of Palm Beach has a 5% debt limit as a percent of assessed valuation per Section 7.01 of the Town Charter. The following is a computation of the Town of Palm Beach Legal Debt Margin:

Preliminary Assessed Valuation	<u>\$21,429,082,342</u>
Legal Debt Margin:	
Debt Limitation - 5% of assessed value	<u>\$1,071,454,117</u>

DEBT SERVICE PAYMENTS

Principal payments are due on January 1, and interest payments are due on January 1 and July 1 of each year. The annual debt service requirements for the outstanding bonds through 2030 are contained in the table below.

Fiscal Year	2013 Revenue Bond	2016A Revenue Bond ACIP-I	2016B Revenue Bond Worth Ave	2019 Revenue Bond	2019 Taxable Revenue Bond	2018 General Obligation Bond	2020 Revenue Bond	2021 General Obligation Bond	Total
2021	1,503,500	2,929,375	722,912	291,423	1,838,099	3,398,850	697,500	66,079	11,447,738
2022	1,506,875	2,928,125	722,112	292,054	1,807,244	3,401,850	1,992,763	445,955	13,096,958
2023	1,511,875	2,928,750	721,012	287,627	1,806,474	3,402,100	1,992,950	446,655	13,097,443
2024	1,508,500	2,926,125	724,537	293,084	1,805,474	3,399,600	1,992,463	447,255	13,097,037
2025	1,506,750	2,930,000	722,687	293,365	1,809,162	3,399,350	1,996,244	447,755	13,105,313
2026	0	2,930,125	720,537	288,589	3,333,224	3,401,100	1,999,238	446,255	13,119,068
2027	0	2,926,500	713,888	288,754	3,342,099	3,399,600	1,996,500	449,255	13,116,595
2028	0	2,924,000	717,262	288,803	3,339,599	3,399,850	1,998,031	446,505	13,114,050
2029	0	2,927,250	714,513	293,677	3,330,912	3,401,600	2,003,719	448,255	13,119,924
2030	0	2,930,875	720,513	293,376	3,329,639	3,399,600	2,003,563	449,255	13,126,820

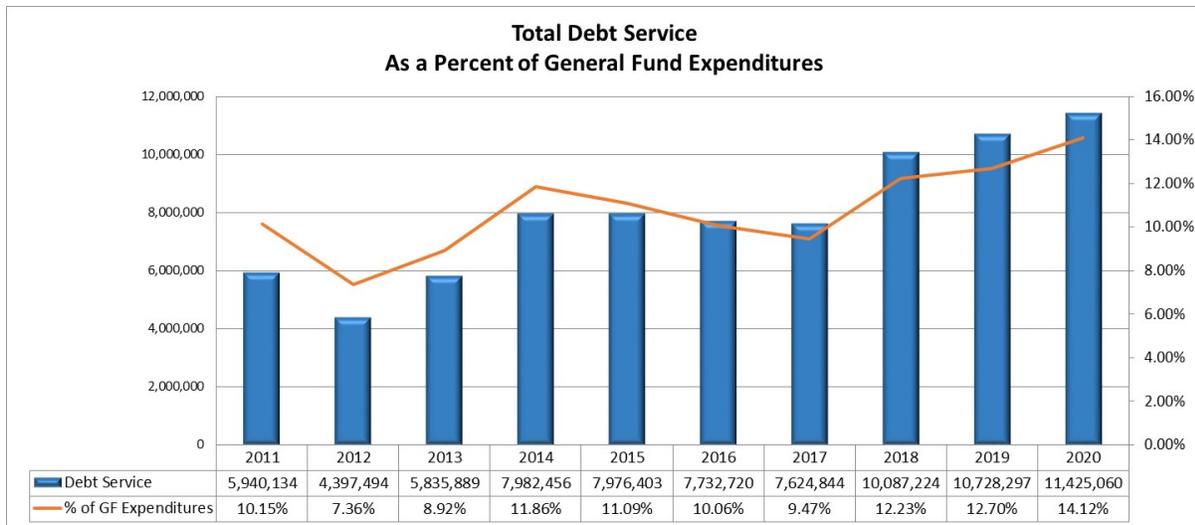
DEBT SUMMARY

Outstanding debt as of September 30, 2021:

General Obligation Bonds	\$ 61,895,000
General Fund Pledge Obligations:	
Non-Ad Valorem Revenue Bonds	<u>\$137,255,000</u>
Total Gross Debt (18.6% of capacity)	<u>\$199,150,000</u>

	Debt Ratios	Per Capita
Population	8,409	
Taxable Value	\$21,429,082,342	\$2,548,350
Total Gross Debt	\$199,150,000	\$23,682

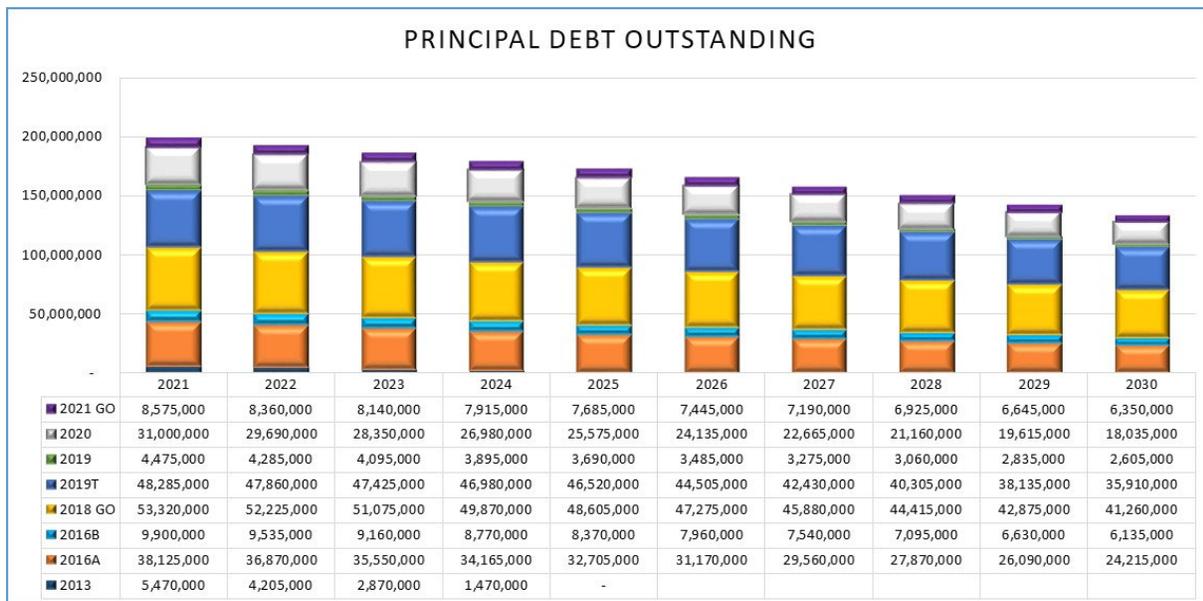
The chart below shows the trend of total debt service as a percentage of general fund expenditures.



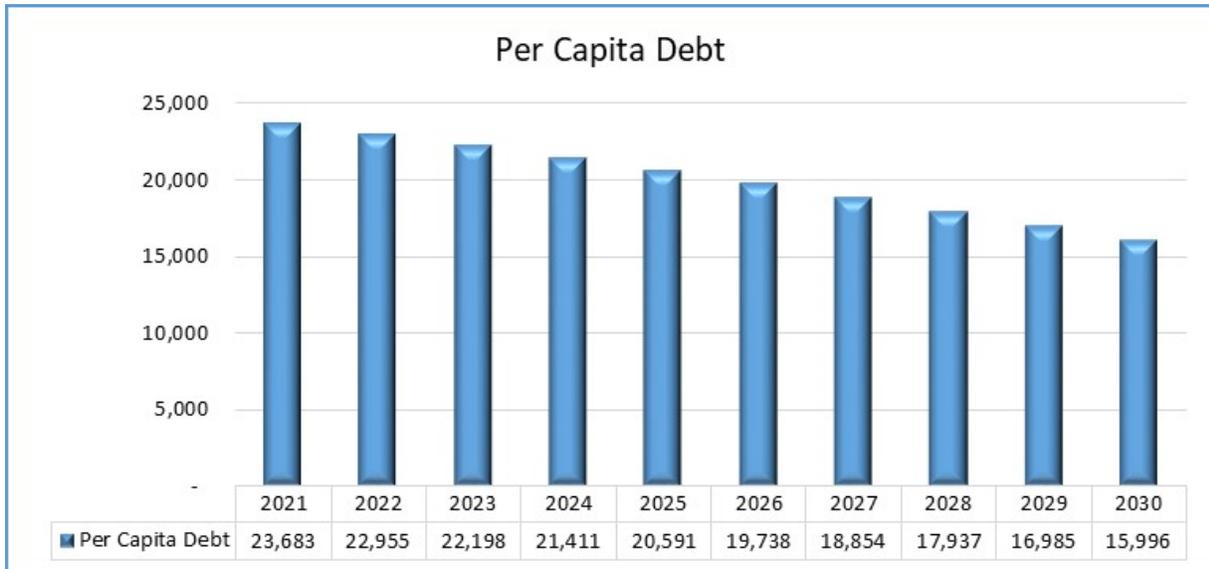
**Town of Palm Beach
Principal Debt Outstanding
FY2021 – FY2030**

Fiscal Year Ending	2013 Revenue Bond	2016A Revenue Bond	2016B Revenue Bond	2019 Revenue Bond	2019 Taxable Revenue Bond	2018 General Obligation Bond	2020 Revenue Bond	2021 General Obligation Bond	Total Debt Outstanding
2021	5,470,000	38,125,000	9,900,000	4,475,000	48,285,000	53,320,000	31,000,000	8,575,000	199,150,000
2022	4,205,000	36,870,000	9,535,000	4,285,000	47,860,000	52,225,000	29,690,000	8,360,000	193,030,000
2023	2,870,000	35,550,000	9,160,000	4,095,000	47,425,000	51,075,000	28,350,000	8,140,000	186,665,000
2024	1,470,000	34,165,000	8,770,000	3,895,000	46,980,000	49,870,000	26,980,000	7,915,000	180,045,000
2025	0	32,705,000	8,370,000	3,690,000	46,520,000	48,605,000	25,575,000	7,685,000	173,150,000
2026	0	31,170,000	7,960,000	3,485,000	44,505,000	47,275,000	24,135,000	7,445,000	165,975,000
2027	0	29,560,000	7,540,000	3,275,000	42,430,000	45,880,000	22,665,000	7,190,000	158,540,000
2028	0	27,870,000	7,095,000	3,060,000	40,305,000	44,415,000	21,160,000	6,925,000	150,830,000
2029	0	26,090,000	6,630,000	2,835,000	38,135,000	42,875,000	19,615,000	6,645,000	142,825,000
2030	0	24,215,000	6,135,000	2,605,000	35,910,000	41,260,000	18,035,000	6,350,000	134,510,000

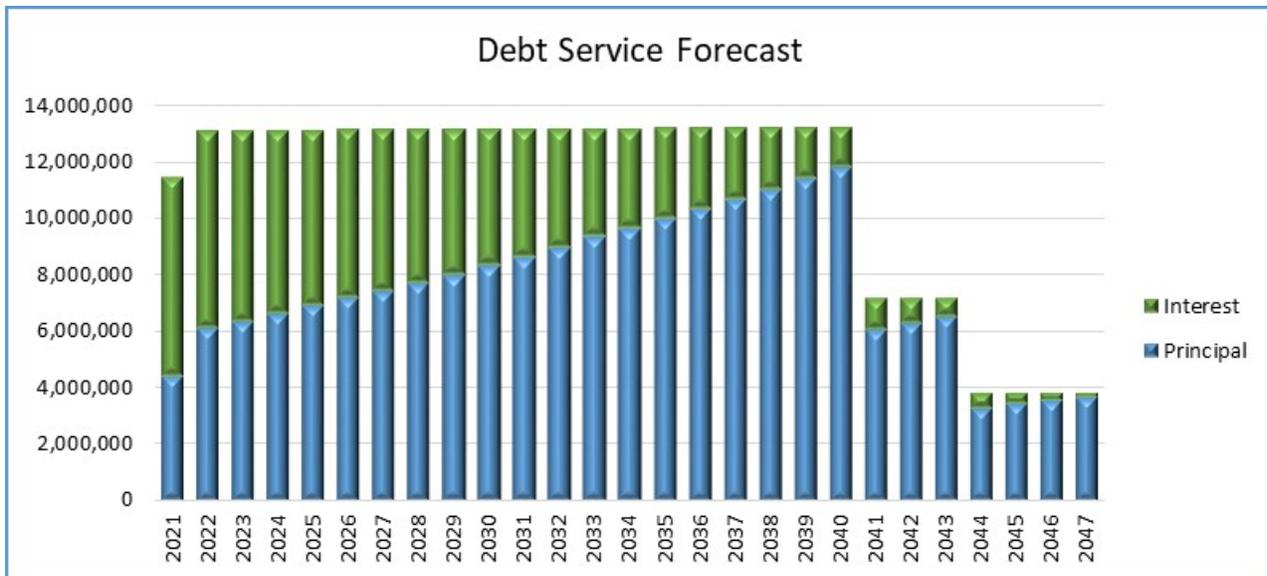
The chart below shows the total principal debt outstanding for FY21 through FY30.



The chart below shows total outstanding debt per capita for FY21 through FY30.



The forecasted total annual debt service through the life of all outstanding debt, broken down by principal and interest is shown on the chart below.



Debt Service Fund – 2016A and 2019 Revenue Bonds
Town of Palm Beach

FUND 205: 2016A AND 2019 REVENUE BONDS

Revenue and Expense Summary						
	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
<u>Revenues</u>						
Interest Earnings	8,875	8,875	-	1,000	-	0.00%
Bond Proceeds	-	53,499,266	-	-	-	0.00%
Transfer from General Fund	5,994,738	5,983,913	5,691,148	5,691,148	5,676,720	-0.25%
Transfer from Par 3 Golf Course	199,338	199,813	194,813	194,813	191,100	-1.91%
Transfer from Coastal Fund	542,606	544,107	513,181	513,181	508,958	-0.82%
Use of Fund Balance	-	-	183,255	175,340	185,000	0.95%
TOTALS	6,745,557	60,227,88	6,582,397	6,575,482	6,561,778	-0.31%
<u>Expenses</u>						
Debt Service Interest	4,574,181	4,004,397	3,537,397	3,537,397	3,399,278	-3.90%
Debt Service Principal	2,350,000	2,455,000	3,025,000	3,025,000	3,135,000	3.64%
Other Expenses	6,271	688,333	20,000	3,335	20,000	0.00%
Deposit to Escrow	-	52,802,290	-	-	-	0.00%
TOTALS	6,930,452	59,950,019	6,582,397	6,575,482	6,561,778	-0.31%
Total Revenues Over/(Under) Expenses	(184,895)	(277,869)	-	-	-	
Beginning Fund Equity	1,566,249	1,381,354	1,659,223	1,659,223	1,659,223	
ENDING NET ASSETS	1,381,354	1,659,223	1,659,223	1,659,223	1,659,223	

REVENUES

INTEREST EARNINGS

Represents interest earned on reserves of fund

BOND PROCEEDS

Funding from the refinancing of the 2013 Revenue Bonds and the balance of the 2010A bonds.

TRANSFER FROM GENERAL FUND

Debt service on 2016A/2019 Bond issues

TRANSFER FROM PAR 3 GOLF COURSE

Debt service on 2016A/2019 Bond issues

TRANSFER FROM COSTAL FUND

Debt service on 2019 Bond issue

Debt Service Fund – 2016A and 2019 Revenue Bonds
Town of Palm Beach

EXPENDITURES

DEBT SERVICE INTEREST/PRINCIPAL

Represents the amount of interest/principal due on the 2016A and 2019 Revenue Bonds

OTHER EXPENSES

Represents amounts due for bond expenses

DEPOSIT TO ESCROW

Transfer of funding to the escrow for the refinanced 2013 and 2010A Bonds.

Debt Service Fund – 2016B Worth Avenue Revenue Bonds
Town of Palm Beach

FUND 206: 2016B WORTH AVENUE REVENUE BOND

Revenue and Expense Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
Revenues						
Interest Earnings	3,965	1,873	2,000	500	500	-75.00%
Non Ad Valorem Assessment Revenue	720,810	711,068	723,413	723,413	724,113	0.10%
TOTALS	724,775	712,941	725,413	723,913	724,613	-0.11%
Expenses						
Debt Service Interest	388,763	378,600	367,913	367,913	357,113	-2.94%
Debt Service Principal	320,000	330,000	355,000	355,000	365,000	2.82%
Other Expenses	1,637	2,430	2,500	1,180	2,500	0.00%
TOTALS	710,399	711,030	725,413	724,093	724,613	-0.11%
Total Revenues Over/(Under) Expenses	14,376	1,911	-	(180)	-	
Beginning Fund Equity	157,015	171,391	173,301	173,301	173,121	
ENDING NET ASSETS	171,391	173,301	173,301	173,121	173,121	

REVENUES

INTEREST EARNINGS

Represents interest earned on reserves of fund

NON AD VALOREM ASSESSMENT REVENUE

Assessment for debt service

EXPENDITURES

DEBT SERVICE INTEREST/PRINCIPAL

Represents the amount of interest/principal due on the 2016B Revenue Bond

OTHER EXPENSES

Represents amounts due for bond expenses



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Town of Palm Beach



Capital Improvement Fund (307)

FUND 307: PAY-AS-YOU-GO CAPITAL IMPROVEMENT PLAN

Revenue and Expense Summary						
	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
Revenues						
Transfer from General Fund	2,200,000	2,420,000	2,662,000	3,785,108	2,928,200	10.00%
Transfer from ACIP 314 Fund	-	-	-	-	864,227	0.00%
Transfer from Rec Enterprise Fund	11,047,970	-	-	-	-	0.00%
Restricted - One Cent Sur Tax	623,176	572,891	500,000	500,000	500,000	0.00%
American Rescue Plan	-	-	-	1,700,000	1,700,000	100.00%
Donations	3,032,874	3,179,698	-	2,500,000	-	0.00%
Interest on Investments	270,374	456,127	107,600	50,000	127,100	18.12%
Cost Sharing/Interlocal Agreement	184,479	159,948	1,000,000	1,000,000	1,000,000	0.00%
TOTALS	17,358,873	6,788,664	4,269,600	9,535,108	7,119,527	66.75%
Expenses						
Projects	9,680,159	3,489,503	3,020,000	6,698,886	5,540,000	83.44%
Carry Over Reserves	-	-	6,528,297	-	8,577,837	31.39%
Contingency	-	-	352,000	352,000	604,000	71.59%
Transfer to ACIP Fund (314)	-	1,000,000	-	-	-	0.00%
Transfer to TWUU Fund (122)	500,000	500,000	500,000	500,000	500,000	0.00%
TOTALS	10,180,159	4,989,503	10,400,297	7,550,886	15,221,837	46.36%
Total Revenues Over/(Under)						
Expenses	7,178,714	1,799,161	(6,130,697)	1,984,222	(8,102,310)	
Beginning Fund Equity	7,376,553	14,555,267	16,354,428	16,354,428	18,338,650	
ENDING NET ASSETS	14,555,267	16,354,428	10,223,731	18,338,650	10,236,340	

REVENUES

TRANSFER FROM GENERAL FUND (001)

Annual Pay-As-You-Go funding transferred from the General Fund to the Capital Fund

RESTRICTED ONE CENT SURTAX

Voter approved surtax restricted for infrastructure projects

INTEREST ON INVESTMENTS

The interest revenue is based upon the financial market conditions and funds available for investment

AMERICAN RESCUE PLAN

Federal Aid to make investments in infrastructure.

INTERLOCAL AGREEMENT

Revenue from residents for single family expulsor station assessments and the city of West Palm Beach for water projects

Pay-As-You-Go Capital Improvement Fund
Town of Palm Beach

EXPENSES

PROJECTS

A detailed schedule of projects can be found in this section

CARRY OVER PROJECTS

Projected unexpended project balances, authorized in prior years

CONTINGENCY

10% of current year projects per Town policy

TRANSFER TO UNDERGROUND UTILITY FUND (122)

Transfer of One-Cent Sales Tax to the Underground Utility Project, approved by Town Council at the December 10, 2019 meeting.

Pay-As-You-Go Capital Improvement Fund
Town of Palm Beach

Pay-as-you-go Capital Improvement Plan													
FY2022 Budget													
Item #	Location		FY2021 Balance Forward	FY2022 Estimated	FY2023 Estimated	FY2024 Estimated	FY2025 Estimated	FY2026 Estimated	FY2022-2026 Total				
Pavement Management			\$ 3,263,749	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000				
Town-Wide Paving Program			\$ 3,263,749	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000				
Drainage System			\$ 52,992	\$ 1,075,000	\$ 395,000	\$ 1,915,000	\$ 1,305,000	\$ 75,000	\$ 4,765,000				
1	D-16	Jungle Road							\$ -				
2	D-18	El Brillo Way							\$ -				
3	D-17	Clarendon Avenue			\$ 120,000	\$ 340,000			\$ 460,000				
4	D-2	Palmo Way							\$ -				
5	D-8	Country Club Road	\$ 4,227	\$ 1,000,000					\$ 1,000,000				
6	D-12	Everglade Avenue	\$ 4,000						\$ -				
7	D-3	Tangier Avenue			\$ 200,000	\$ 1,400,000			\$ 1,600,000				
8	D-6	Royal Palm Way					\$ 140,000		\$ 140,000				
9	D-7	Australian Avenue					\$ 140,000		\$ 140,000				
10	Stormwater Pumpstation Condition Assessment / Resiliency					\$ 100,000			\$ 100,000				
11	Seagress Surveys - Stormwater		\$ 5,089						\$ -				
12	Stormwater Pump/R&R			\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000				
13	Minor Drainage Improvements		\$ 39,676	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,000,000	\$ 50,000	\$ 1,200,000				
Sanitary Sewer System			\$ 2,356,658	\$ 1,770,000	\$ 2,360,000	\$ 1,175,000	\$ 1,075,000	\$ 1,395,000	\$ 7,775,000				
1	E-8	Island Road							\$ -				
2	E-1	Mediterranean Road							\$ -				
3	E-2	Mockingbird Trail							\$ -				
4	G-9	Flag Pole Beach							\$ -				
5	E-3	Garden Road (trail)							\$ -				
6	A-4	The Breakers	\$ 800,000						\$ 800,000				
7	A-5	Royal Poinciana Way (S of S-2)	\$ 112,000			\$ 500,000	\$ 500,000		\$ 1,112,000				
8	A-6	Royal Palm Way/Intracoastal	\$ 675,217					\$ 820,000	\$ 1,495,217				
9	E-6	Tangier Avenue		\$ 775,000					\$ 775,000				
10	E-5	Country Club Drive	\$ 92,196	\$ 150,000					\$ 242,196				
11	A-7	Island Road/S County Road							\$ -				
12	A-41	Palm Beach Par 3 Golf Course							\$ -				
13	A-42	Bellaria Condominium		\$ 80,000	\$ 560,000				\$ 640,000				
14	A-43	Atriums of Palm Beach		\$ 90,000	\$ 550,000				\$ 640,000				
15	A-39	Phipps Park		\$ 100,000	\$ 675,000				\$ 775,000				
16	S-2	Royal Poinciana Way (N of A-5)		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000				
17	I and I Implementation		\$ 509,063	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,009,063				
18	Wastewater Pumpstation Condition Assessment / Resiliency					\$ 100,000			\$ 100,000				
19	Wastewater Pump/R&R		\$ 84,020	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 209,020				
20	Sanitary Sewer Air Release Valve R&R		\$ 84,162						\$ 84,162				
Town Buildings			\$ 2,874,438	\$ 595,000	\$ 1,071,111	\$ 240,000	\$ 2,930,000	\$ 2,900,000	\$ 7,736,111				
1	Public Works Facility				\$ 550,000				\$ 550,000				
2	Police Facility				\$ 271,111	\$ 240,000			\$ 511,111				
3	Royal Poinciana Way Median		\$ 179,095						\$ -				
4	Royal Palm Way Median								\$ -				
5	Phipps Ocean Park Lifeguard Building		\$ 150,000						\$ -				
6	Central Fire Station		\$ 85,000	\$ 325,000					\$ 325,000				
7	North Fire Station		\$ 537,153					\$ 2,600,000	\$ 2,900,000	\$ 5,500,000			
8	South Fire Station		\$ 16,939	\$ 270,000					\$ 270,000				
9	Old Purchasing - Structural Repairs								\$ -				
10	Town Hall				\$ 250,000		\$ 330,000		\$ 580,000				
11	Recreation Center		\$ 830,803						\$ -				
12	Lake Drive Park		\$ 1,075,448						\$ -				
13	6th Street								\$ -				
CIP Request (Seaview Tennis Courts)						\$ 455,000			\$ 455,000				
Solid Waste/Vegetation Disposal			\$ 30,000	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000				
1	Skees / Okeechobee Landfill		\$ 30,000			\$ 200,000			\$ 200,000				
General Engineering Services				\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000				
CIP Expenditures - Subtotal			\$ 8,577,837	\$ 4,540,000	\$ 4,926,111	\$ 5,085,000	\$ 6,410,000	\$ 5,470,000	\$ 26,431,111				
Town Wide Undergrounding - Sales Tax			\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000				
Water Main Improvements			\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000				
Expenditures/Encumbrances to date			\$ 5,698,886						\$ -				
Designated Reserves/Contingency			\$ 352,000	\$ 604,000	\$ 642,611	\$ 658,500	\$ 791,000	\$ 697,000	\$ 3,393,111				
CIP Expenditures			\$ 16,128,723	\$ 6,644,000	\$ 7,068,722	\$ 7,243,500	\$ 8,701,000	\$ 7,667,000	\$ 53,452,945				

Pay-As-You-Go Capital Improvement Fund
Town of Palm Beach

REVENUES								
General Fund Transfer	\$ 3,785,108	\$ 2,928,200	\$ 3,221,020	\$ 3,543,122	\$ 3,897,434	\$ 4,287,178	\$ 17,876,954	
ACIP (314) Transfer		\$ 864,227						
Other	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000	
Donations	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
American Rescue Plan	\$ 1,700,000	\$ 1,700,000					\$ 1,700,000	
Interest	\$ 50,000	\$ 127,100	\$ 153,500	\$ 120,600	\$ 89,400	\$ 41,200	\$ 531,800	
1 Cent Sales Tax	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000	
Capital Improvement Program Revenues	\$ 9,535,108	\$ 7,119,527	\$ 4,874,520	\$ 5,163,722	\$ 5,486,834	\$ 5,828,378	\$ 38,008,089	
Surplus/(Deficit)	\$ (6,593,615)	\$ 475,527	\$ (2,194,202)	\$ (2,079,778)	\$ (3,214,166)	\$ (1,838,622)	\$ (8,851,241)	
Beginning Reserve Balance	\$ 16,354,430	\$ 9,760,815	\$ 10,236,342	\$ 8,042,140	\$ 5,962,362	\$ 2,748,196		
Ending Reserve Balance	\$ 9,760,815	\$ 10,236,342	\$ 8,042,140	\$ 5,962,362	\$ 2,748,196	\$ 909,574		

Town of Palm Beach



Coastal Management Fund (309)

FUND 309: COASTAL MANAGEMENT PROGRAM

MISSION:

The Town's Coastal Management Program implements beach and dune projects for erosion-control and storm protection, as adopted by Town Council, consistent with both the State Strategic Beach Management Plan and the Beach Management Agreement, through coordination with state and federal regulatory and advisory agencies. In addition, the Coastal Management Program includes the planning, development, and implementation of long-term coastal resiliency projects to maintain sustainable shorelines.

MAIN ACTIVITIES:

- Develop budget estimates for beach nourishment, dune restoration, erosion-control structures, and other coastal protection and coastal resiliency projects
- Plan, design, permit and oversee coastal construction projects
- Ensure state and federal permit required physical, biological, and sea turtle nesting monitoring obligations are met
- Prepare Town Council-appointed Shore Protection Board members to make informed decisions during regular public meetings and report their recommendations back to Town Council
- Perform contract administration with U.S. Army Corps of Engineers, consultants, and contractors
- Administer state grant agreements for project-related cost-sharing

Revenue and Expense Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
Revenues						
Transfer from Gen Fund (001)	7,349,124	6,520,211	4,777,000	4,777,000	4,920,310	3.00%
Interest on Investments	1,104,641	1,042,431	547,688	100,000	746,291	36.26%
Grants/Local Revenue	6,100,465	1,080,655	16,262,500	21,011,130	-	-100.00%
TOTALS	14,554,230	8,643,297	21,587,188	25,888,130	5,666,601	-73.75%
Expenses						
Projects	956,477	15,328,108	6,052,000	14,625,636	7,639,000	26.22%
Carry Over Projects	-	-	20,560,822	-	19,708,751	-4.14%
Transfer to Debt Service	542,606	544,107	513,181	513,181	508,958	-0.82%
Transfer to ACIP (314)	1,018,826	-	-	-	-	0.00%
Salaries and Wages	123,164	126,918	126,751	126,751	129,922	2.50%
Employee Benefits	47,057	50,169	51,730	52,730	53,781	3.96%
Contractual	8,895	8,584	6,933	6,933	6,933	0.00%
Commodities	2,792	1,014	6,200	5,300	6,200	0.00%
Capital Outlay	1,963	1,963	1,963	1,963	1,963	0.00%
TOTALS	2,701,780	16,060,862	27,319,580	15,332,494	28,055,508	2.69%
Total Revenues Over/(Under)						
Expenses	11,852,450	(7,417,566)	(5,732,392)	10,555,636	(22,388,907)	
Beginning Fund Equity	27,916,609	39,769,059	32,351,493	32,351,493	42,907,129	
ENDING NET ASSETS	39,769,059	32,351,493	26,619,101	42,907,129	20,518,222	

Coastal Management Fund
Town of Palm Beach

REVENUES

TRANSFER FROM GENERAL FUND (001)

Represents money transferred from the General Fund for the Coastal Program.

INTEREST ON INVESTMENTS

Interest revenue is based on the financial market conditions and funds available for investments.

GRANTS/LOCAL REVENUE

FDEP/Federal Government reimbursement for beach projects.

EXPENSES

PROJECTS

Planned construction projects include Sand Forepassing in Reach 2, following sand placement by the U.S. Army Corps of Engineers, and Mid-Town mitigation. Includes appropriations for a sand search, upcoming seawall replacement and resiliency projects and the required physical, biological, and sea turtle nesting monitoring.

CARRY OVER PROJECTS

Unexpended project balances to be carried over in FY2022.

TRANSFER TO DEBT SERVICES

Principal and interest repayment on 2013 debt issue continues into FY2022 and remains consistent with FY2021.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Includes legal/consulting fees, travel, telephone and equipment.

COMMODITIES

Membership dues and training includes requirements for continuing education units, and keeping current with State and Federal permitting requirements.

CAPITAL OUTLAY

Annual depreciation costs remain consistent with previous years.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Coastal Projects Manager	1.000	1.000	1.000	1.000	1.000
Engineering Tech Support Spec	0.500	-	-	-	-
Communications Specialist	0.250	-	-	-	-
	1.750	1.000	1.000	1.000	1.000

COASTAL MANAGEMENT PROGRAM PROPOSED FY 2022 BUDGET AND 10 YEAR PLAN											
EXPENDITURES											
Project Name	FY 2021 Balance Forward	FY 2022 Proposed	FY 2023	Outlook							
				FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1 APPLY AND UPDATE ISLANDWIDE SEDIMENT TRANSPORT ANALYSIS		\$ 24,000	\$ 25,000	\$ 26,000	\$ 27,000	\$ 28,000	\$ 29,000	\$ 30,000	\$ 30,000	\$ 31,000	\$ 32,000
2 ANNUAL SEDIMENT REPORT (BMA REQUIRED)	\$ 77,000	\$ 54,000	\$ 56,000	\$ 58,000	\$ 59,000	\$ 60,000	\$ 63,000	\$ 65,000	\$ 67,000	\$ 68,000	\$ 70,000
3 SEAWALL/LLOD FUNCTION/NON-STRUCTURAL INVENTORY ASSESSMENT & ANALYSIS	\$ 1,116,000	\$ -	\$ -	\$ -	\$ -	\$ 143,000	\$ -	\$ -	\$ -	\$ -	\$ -
4a SEAWALL/LLOD REHABILITATION/REPLACEMENT	\$ 1,340,478	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
4b SEAWALL/BULKHEAD REPAIRS		\$ 300,000									
5 GROIN ASSESSMENT	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 86,000	\$ -	\$ -	\$ -	\$ -	\$ -
6 GROIN REHABILITATION	\$ 2,985,805	\$ -	\$ 500,000								
7 FLOODING AND CLIMATE CHANGE	\$ 15,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 LOBBYING		\$ 120,000	\$ 120,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
9 DUNE VEGETATION MAINTENANCE AT MID-TOWN MUNICIPAL BEACH	\$ 16,186	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 14,000
10 REGIONAL SAND NEEDS/SAND SEARCH		\$ 725,000	\$ 725,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 GENERAL COASTAL ENGINEERING	\$ 42,832	\$ 60,000	\$ 62,000	\$ 64,000	\$ 66,000	\$ 69,000	\$ 70,000	\$ 72,000	\$ 74,000	\$ 75,000	\$ 77,000
12 BMA PHYSICAL MONITORING	\$ 177,000	\$ 180,000	\$ 184,000	\$ 187,000	\$ 191,000	\$ 195,000	\$ 199,000	\$ 203,000	\$ 209,000	\$ 213,000	\$ 219,000
13 BMA SEA TURTLE NESTING MONITORING		\$ 242,000	\$ 242,000	\$ 242,000	\$ 242,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
14 BMA BIOLOGICAL MONITORING	\$ 386,096	\$ 239,000	\$ 246,000	\$ 254,000	\$ 261,000	\$ 269,000	\$ 277,000	\$ 285,000	\$ 291,000	\$ 297,000	\$ 306,000
15 COASTAL MANAGEMENT PROGRAM OPERATING EXPENSES		\$ 198,799	\$ 204,763	\$ 210,906	\$ 217,233	\$ 223,750	\$ 230,463	\$ 237,376	\$ 244,498	\$ 251,833	\$ 259,388
16 ANNUAL DEBT SERVICE PAYMENT		\$ 508,958	\$ 546,107	\$ 540,732	\$ 539,982	\$ 543,607	\$ 546,481	\$ 543,731	\$ 541,831	\$ 541,831	\$ 541,831
17 SAND TRANSFER PLANT MAINTENANCE	\$ 52,273	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
18 MAINTENANCE DREDGING, SAND PLACEMENT EXTENSION (EIS)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 BMA BEACH TILLING (REACHES 1, 2, 3, 4, AND 7)	\$ 7,180	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
20 BMA ESCARPMENT REMOVAL (REACHES 1, 2, 3, 4, AND 7)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
21 MID-TOWN SEAWALL REPLACEMENT		\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
22 SAND FOREPASSING		\$ 660,000	\$ -	\$ 700,000	\$ -	\$ 742,000	\$ -	\$ 787,000	\$ -	\$ 803,000	\$ -
23 MID-TOWN BEACH RENOURISHMENT ENGINEERING/PERMITTING		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,000	\$ -	\$ -	\$ -	\$ -
24 MID-TOWN BEACH RENOURISHMENT CONSTRUCTION	\$ 570,000	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 22,000,000	\$ -	\$ -	\$ -
HURRICANE MATTHEW [*CARRYOVER FROM FY 19]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HURRICANE IRMA [*CARRYOVER FROM FY 20]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 MID-TOWN DETAILED DESIGN AND PERMITTING (BREAKERS/CLARKE AVENUE)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 OBTAIN FEDERAL COST-SHARE FOR MID-TOWN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 MID-TOWN MITIGATION - CORAL NURSERY/TRANSPLANTATION		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
28 MID-TOWN MITIGATION - ARTIFICIAL REEF CONSTRUCTION [*CARRYOVER FROM FY 16]	\$ 4,118,124	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29 PHIPPS NOURISHMENT ENGINEERING/PERMITTING		\$ -	\$ -	\$ 387,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30 PHIPPS OCEAN PARK/REACH 7 BEACH NOURISHMENT CONSTRUCTION	\$ 3,236,522	\$ -	\$ -	\$ 21,800,000	\$ -	\$ -	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -
HURRICANE MATTHEW [*CARRYOVER FROM FY 19]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HURRICANE IRMA [*CARRYOVER FROM FY 20]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 REACH 8 - EIS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 REACH 8 - SOUTH END PALM BEACH RESTORATION PERMITTING	\$ 85,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 REACH 8 - SOUTH END PALM BEACH RESTORATION (INITIAL CONSTRUCTION)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HURRICANE IRMA [*CARRYOVER FROM FY 20]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HURRICANE DORIAN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 REACH 8 - CONSTRUCTION ACCESS EASEMENT AND SITE RESTORATION		\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -
35 REACH 8 - DUNE/BEACH CONSTRUCT CONCURRENTLY WITH MID-TOWN OR PHIPPS	\$ 735,627	\$ -	\$ -	\$ 2,750,000	\$ -	\$ -	\$ -	\$ 3,100,000	\$ -	\$ -	\$ -
36 REACH 8 - BIOLOGICAL MONITORING	\$ 87,110	\$ -	\$ -	\$ 64,000	\$ 66,000	\$ 68,000	\$ 70,000	\$ 72,000	\$ 74,000	\$ 75,000	\$ 77,000
37 REACH 8 - PROJECT ENGINEERING REPORT		\$ -	\$ -	\$ 13,000	\$ 14,000	\$ 14,000	\$ 15,000	\$ 16,000	\$ 16,000	\$ 17,000	\$ 18,000
38 BEACH TILLING (REACH 8)	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
39 ESCARPMENT REMOVAL (REACH 8)	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
40 BEACH CLEANING (PUBLIC BEACHES)	\$ 5,300	\$ 50,000	\$ 50,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
MISCELLANEOUS PROJECTS	\$ 768,932										
YTD EXPENDITURES/ENCUMBRANCES	\$ 15,332,494										
TOTALS	\$ 31,241,245	\$ 8,346,757	\$ 6,945,870	\$ 32,426,638	\$ 5,733,215	\$ 6,774,357	\$ 3,458,944	\$ 30,524,107	\$ 3,380,329	\$ 4,205,664	\$ 3,434,219

COASTAL MANAGEMENT PROGRAM PROPOSED FY 2022 BUDGET AND 10 YEAR PLAN											
REVENUES	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Source	Estimated										
General Fund Transfer	\$ 4,777,000	\$ 4,920,310	\$ 5,067,919	\$ 5,219,957	\$ 5,376,556	\$ 5,537,852	\$ 5,703,988	\$ 5,875,107	\$ 6,051,361	\$ 6,232,901	
County	\$ 250,000	\$ -	\$ -	\$ 3,400,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State portion of FEMA projects	\$ 2,287,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State	\$ 4,748,630	\$ -	\$ -	\$ 8,502,000	\$ -	\$ -	\$ -	\$ 5,765,760	\$ -	\$ -	
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000,000	\$ -	\$ -	
FEMA (including Mid-Town, Phipps, and Reach 8)	\$ 13,725,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest	\$ 100,000	\$ 746,291	\$ 685,600	\$ 644,691	\$ 284,269	\$ 390,995	\$ 481,897	\$ 652,240	\$ 528,393	\$ 528,393	
TOTALS	\$ 25,888,130	\$ 5,666,601	\$ 5,753,519	\$ 17,767,448	\$ 5,660,825	\$ 5,928,847	\$ 6,185,885	\$ 23,293,107	\$ 6,579,754	\$ 6,761,294	
NET ANNUAL COST											
	Surplus/ (Deficit)										
Surplus/Deficit	\$ (5,353,115)	\$ (2,680,156)	\$ (1,192,351)	\$ (14,659,190)	\$ (72,390)	\$ (845,510)	\$ 2,726,941	\$ (7,231,000)	\$ 3,199,425	\$ 2,555,631	
FUND BALANCE											
Fund Balance 10/1	\$ 32,351,493	\$ 26,998,378	\$ 24,318,222	\$ 23,125,871	\$ 8,466,681	\$ 8,394,291	\$ 7,548,781	\$ 10,275,722	\$ 3,044,722	\$ 6,244,147	
Fund Balance 9/30	\$ 26,998,378	\$ 24,318,222	\$ 23,125,871	\$ 8,466,681	\$ 8,394,291	\$ 7,548,781	\$ 10,275,722	\$ 3,044,722	\$ 6,244,147	\$ 8,799,778	

Town of Palm Beach



Worth Avenue Assessment District (311)

FUND 311: WORTH AVENUE MAINTENANCE FUND

Revenue and Expense Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
Revenues						
Special Assessment Revenue	223,595	270,316	264,918	264,918	429,727	62.21%
Interest on Investments	7,143	3,299	2,000	500	2,000	0.00%
Donations/Miscellaneous	5,000	5,000	5,000	5,000	5,000	0.00%
TOTALS	235,738	278,615	271,918	270,418	436,727	60.61%
Expenses						
Maintenance Costs	265,269	307,194	336,918	336,918	486,727	44.46%
TOTALS	265,269	307,194	336,918	336,918	486,727	44.46%
Total Revenues Over/(Under) Expenses	(29,531)	(28,579)	(65,000)	(66,500)	(50,000)	
Beginning Fund Equity	367,973	338,442	309,863	309,863	243,363	
ENDING NET ASSETS	338,442	309,863	244,863	243,363	193,363	

REVENUES

SPECIAL ASSESSMENT REVENUE

Non Ad Valorem revenue collected from property owners for Worth Avenue special assessments

INTEREST ON INVESTMENTS

The interest revenue is based upon the financial market conditions and funds available for investment

DONATIONS/MISCELLANEOUS

Represents donations received for Worth Avenue maintenance

EXPENSES

MAINTENANCE COSTS

Annual maintenance costs for Worth Avenue. These costs increased due to the adoption of media blasting for all sidewalks and crosswalks and other cost increases. Also included are expenses required for the preparation of the annual assessment.



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Town of Palm Beach



Accelerated Capital Fund (314)

FUND 314: 2013 ACCELERATED CAPITAL FUND

Revenue and Expense Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
Revenues						
Interest on Investments	114,863	14,933	-	-	-	0.00%
Transfer from Coastal 309	1,018,826	-	-	-	-	100.00%
Transfer from CIP (307)	-	1,000,000	-	-	-	100.00%
Donations/Grants	-	-	-	-	-	0.00%
TOTALS	1,133,689	1,014,933	-	-	-	0.00%
Expenses						
Projects	6,818,660	1,752,309	-	-	-	0.00%
Carry Over Projects	-	-	-	-	-	0.00%
Transfer to CIP (307)	-	-	-	-	864,227	100.00%
TOTALS	6,818,660	1,752,309	-	-	864,227	100.00%
Total Revenues						
Over/(Under) Expenses	(5,684,971)	(737,376)	-	-	(864,227)	
Beginning Fund Equity	7,286,574	1,601,603	864,227	864,227	864,227	
ENDING NET ASSETS	1,601,603	864,227	864,227	864,227	-	

EXPENSES

TRANSFER TO CIP (307)

Transfer fund balance back to CIP (307) Fund.



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MARINA FORECAST

FY22 BUDGET

After over a year of construction, the Marina is on track for a soft opening in September 2021, with a grand opening event to follow in the late fall/early winter. The FY22 budget is based on prior work done by US Marina Group (USMG), as well as staff conducted surveys of the South Florida marina rates. The operating expenses are based on staffing of 4.55 FTEs, with contractual labor support and other estimated costs of operations. Additional expenses that have been included in the budget are debt service payments, depreciation, contingency, a transfer to the General Fund for allocated costs, and allocations to reserves. Also included is a customer amenity charge. Yacht owners and crew will have the ability to utilize the Recreation Center, tennis facilities, and the Par 3 Golf Course at either no cost or reduced rates as added benefits of their lease agreement. This amenity charge is transferred to the General Fund and the Par 3 Golf Course Fund to offset the reduced rates.

We are also proposing to use a portion of the net income from the Marina to fund the Town-wide Underground Utility Project's projected deficit. The projected deficit is over \$12 million at this time. We are proposing a transfer of \$2.6 million per year for the next five years to offset the costs of the Town-wide underground project without having to raise taxes or increase assessments on property owners in Town.

The projected net income in FY22 after all of the above mentioned expenditures and transfers is \$523,241.

MARINA RESERVES

The FY20 ending unrestricted net position, was \$10,343,912. As you may recall, the Marina project was funded through a combination of a bank loan of \$31,000,000, FIND grants totaling \$4,425,000, and a transfer from the Coastal Fund for replacement of the bulkhead in the amount of \$3,562,492. The accumulated funds in the Dock Replacement reserve were used initially for the design and master plan, and were not needed for the project due to the FIND grants. A balance of \$5,120,506 remains in the reserve. During FY21, the Town Council approved using \$1,133,500 of the Marina reserves for the Lake Drive Park project.

Since the Marina was closed for the year and still had ongoing expenses, the fund will report a loss for FY21. The unrestricted net position is estimated to be approximately \$6.5 million at fiscal 2021 year-end. This amount represents the beginning balance for FY22 shown near the bottom of the spreadsheet included in the backup.

MARINA FORECAST

The spreadsheet included in the backup provides details of the financial forecast for the Marina operations from FY22 through FY30. Revenue estimates are based on the operation of a world-class marina in a one of a kind destination which provides the opportunity to charge premium rates. Dockage rate surveys were conducted and assessed by W.F. Baird, USMG and Town staff ultimately resulting in the annual and seasonal rate schedule that was approved by Town Council in January 2021. These rates are 10-20% higher than comparable South Florida marinas. The revenue forecast is based on a total occupancy expectancy in the marina's first year of operation at 62.1% and grows in future years by a combination of increased slip rentals and rate adjustments. Staff created a plan that would address the right balance of slip mix between annual, seasonal and transient leases in order to maximize revenue. Achieving a near one hundred percent (100%) occupancy creates a situation where demand is substantial, and directly influences rates based on limited supply. The forecast shows a steady revenue progression and increases 46% from FY22 to FY30. A robust marketing plan will keep the marina top of mind for customers and slips leased year round in order to meet revenue goals.

Marina Enterprise Fund Town of Palm Beach

Expense estimates were based on assumptions used in the Town's overall LTFP forecasts. Salaries are estimated based 4.55 FTEs throughout the forecast period and average Town pay increases. The employee benefit forecast represents the actuarial estimates for pension and health. Contractual and commodity expense estimates were based on inflationary increases as well as increases in occupancy, and revenues.

Debt service is based on the amortization of the \$31 million loan for the construction of the marina. The loan is structured to include a 1% prepayment premium during the first four years and no prepayment premium thereafter.

The Depreciation expense amount is based on the cost to build the marina less the bulkhead, divided by a 30 year estimated life. Furniture and fixtures are depreciated over a 10 year life. Staff is proposing to fund a reserve with the annual depreciation as was done in the past. This reserve can then be used to offset the future cost of construction or fund major repairs in the future.

Contingency is based on 5% of operating expenses based on past policy.

A cost allocation was performed in house to allocate General Fund costs for operations. These costs include, the Town Manager's Office, Finance, Purchasing, Human Resources, Public Works administration, facility maintenance, and general engineering. These allocations total \$511,665 for FY22.

Staff is proposing a maintenance and improvement reserve equaling 1% of revenues. These funds will accumulate and be used for general maintenance and improvements projects as they arise. The policy for this reserve is discussed below.

Unrestricted Net Position and Reserve Forecast

At the bottom of the financial forecast spreadsheet, there are lines representing the beginning and ending unrestricted net position for each year, and the depreciation and maintenance and improvement reserves balances. Throughout the five years that we are transferring funds to the Town-wide Underground Utility Fund, the unrestricted net position grows to \$14,680,875 and at the end of FY30 four years after these payments have stopped, the unrestricted net position grows to \$38,174,243, assuming these reserves are not used. In addition, the Depreciation Reserve and Maintenance and Improvement Reserve have the potential to grow to \$12,298,953 assuming that no funds are used for repairs.

MARINA POLICIES

Included in the Marina section of the budget, are three new financial policies for the Marina Fund. Because of the significant profits the Marina is expected to generate, it is prudent to have policies in place to ensure that sufficient funding is reserved in the Marina for the potential for storm events, or severe financial recessions as well as to allow for excess reserves to be used for special projects as approved by the Town Council. Each policy is described in detail below.

1. **Marina Enterprise Fund Unrestricted Net Position** – This reserve is being established to fund an appropriate level of unrestricted net position to provide for unanticipated financial impacts. Staff is proposing to maintain a minimum unrestricted net position equal to one year of operating expenses plus one year of debt service. This reserve would be sufficient to pay for operating costs and debt service in case of a severe storm event that may close the marina for an extended period of time. For FY22 the minimum unrestricted net position would be \$4,256,897.

Amounts in excess of the minimum unrestricted net position are being proposed to be used to initially fund the project cost deficits in the Townwide Underground Utility Project Fund at an annual appropriation of \$2,600,000 for fiscal years FY22 through FY26. The amount may be adjusted as the project continues to ensure the deficit is eliminated.

Marina Enterprise Fund
Town of Palm Beach

The policy is written so that any additional excess unrestricted funds can be used for one-time expenditures after review and approval by the Town Council. This review will occur each year during the budget process in order for appropriations to be made in the upcoming fiscal year. If during the course of the year, an expenditure from fund balance is deemed necessary and approved by the Town Council a budget amendment will be prepared to appropriate funds from this reserve. The excess balance could also be used to prepay the marina construction loan in part or in full upon approval by the Town Council.

2. **Marina Depreciation Replacement Reserve** – This reserve is proposed to partially fund the replacement cost for the Town’s marina when it reaches the end of its useful life and reduce the amount needed for financing a future reconstruction.

The reserve is to be maintained at a rate of 100% of accumulated depreciation based upon the cost of construction plus accrued interest. Funds may be drawn from this reserve for reconstruction or for significant repairs upon Town Council approval. If funds are used, the reserve should be replenished to the minimum level as soon as practical.

Depreciation is calculated using the straight-line method with an estimated useful life of 30 years as has been recommended by the engineers.

3. **Marina Maintenance and Improvement Reserve** – This reserve is proposed to fund the costs of non-routine maintenance and improvement projects of \$50,000 or more to the infrastructure and major equipment at each of the docks.

The reserve is proposed to be funded at a rate of 1% of annual revenues calculated at fiscal year-end plus any interest earned on the reserve. An estimate for the annual reserve amount will be appropriated annually. Proposed expenditures from this reserve must be approved by the Town Council.



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Marina Budget Forecast for Business Plan
FY22 - FY30

Marina Income	FY22 Budget	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Annual/Seasonal Lease Revenue	7,782,303	8,073,865	8,706,705	8,604,755	8,908,971	9,219,894	9,541,669	9,874,673	10,219,299
Transient Rental	1,084,223	1,579,381	1,773,583	1,918,155	2,036,043	2,160,241	2,292,016	2,431,829	2,580,170
Sub-Total Dockage revenues	8,866,525	9,653,246	10,480,288	10,522,910	10,945,014	11,380,135	11,833,684	12,306,502	12,799,469
Tender revenue	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Maintenance and Improvement Fee	-	-	-	-	-	-	-	-	-
Utility Reimbursement	621,000	687,700	756,700	819,950	885,500	903,210	921,274	939,700	958,494
Investment Income	24,935	49,871	74,806	99,742	124,677	149,613	174,548	199,484	224,419
Waiting List Fee	-	-	-	-	-	-	-	-	-
Grant Revenue									
Miscellaneous Revenue/Deposits	6,500	7,000	7,500	8,000	8,500	8,500	8,500	8,500	8,500
TOTAL REVENUE	9,554,960	10,433,816	11,355,294	11,486,602	11,999,691	12,477,458	12,974,007	13,490,185	14,026,882
Total Occupancy Expectation	62.1%	72.5%	83.8%	88.9%	93.7%	95.0%	95.0%	95.0%	95.0%
Marina Expenses									
Salaries and Wages	329,915	343,112	356,836	371,110	385,954	401,392	417,448	434,146	451,511
Employee Benefits	189,175	204,407	215,032	225,923	245,695	250,484	254,157	256,994	259,136
Contractual Costs	1,720,044	1,714,348	1,913,053	2,017,294	2,141,236	2,195,249	2,250,762	2,307,819	2,366,468
Commodities	25,000	28,845	29,508	30,187	30,881	31,592	32,318	33,062	33,822
Total Marina Operating Expenses	2,264,134	2,290,711	2,514,430	2,644,513	2,803,767	2,878,717	2,954,684	3,032,021	3,110,938
FTE Count	4.550	4.550	4.550	4.550	4.550	4.550	4.550	4.550	4.550
Net Income from Operations	7,290,826	8,143,105	8,840,864	8,842,089	9,195,924	9,598,742	10,019,323	10,458,164	10,915,944
Other Non Operating Expenses									
Capital Expense									
Debt Service	1,992,763	1,992,950	1,992,463	1,996,244	1,999,238	1,996,500	1,998,031	2,003,719	2,003,563
Depreciation Reserve	1,246,774	1,246,774	1,246,774	1,246,774	1,246,774	1,246,774	1,246,774	1,246,774	1,246,774
Contingency	123,094	114,536	125,721	132,226	140,188	143,936	147,734	151,601	155,547
Maintenance and Improvement Reserve 1% of Revenue	95,550	104,338	113,553	114,866	119,997	124,775	129,740	134,902	140,269
Transfer to General Fund for Cost Allocation	511,665	527,015	542,825	559,110	575,883	593,160	610,955	629,283	648,162
Transfer to Recreation for customer amenities	197,740	201,695	205,729	209,843	214,040	218,321	222,687	227,141	231,684
Transfer to TWUU Fund	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000				
Total Non Operating Expenses	6,767,585	6,787,307	6,827,065	6,859,063	6,896,121	4,323,465	4,355,921	4,393,420	4,425,998
Net Income Including all Operating and Non Operating Marina Expenses	523,241	1,355,798	2,013,799	1,983,026	2,299,804	5,275,277	5,663,401	6,064,744	6,489,946
Beginning Unrestricted Net Position	6,505,208	7,028,448	8,384,246	10,398,046	12,381,071	14,680,875	19,956,152	25,619,553	31,684,297
Ending Unrestricted Net Position	7,028,448	8,384,246	10,398,046	12,381,071	14,680,875	19,956,152	25,619,553	31,684,297	38,174,243
Depreciation Reserve Balance	1,246,774	2,493,548	3,740,321	4,987,095	6,233,869	7,480,643	8,727,416	9,974,190	11,220,964
Maintenance and Improvement Reserve	95,550	199,888	313,441	428,307	548,304	673,078	802,818	937,720	1,077,989
Total Reserves	1,342,323	2,693,435	4,053,762	5,415,402	6,782,172	8,153,721	9,530,235	10,911,910	12,298,953

Town of Palm Beach, Florida

Subject Policy: Town Marina Enterprise Fund Unrestricted Net Position

Effective Date: October 1, 2021

Purpose: The purpose of this policy is to establish an appropriate level of unrestricted net position in the Town Marina Enterprise Fund. Adequate levels of net position will provide for unanticipated financial impacts.

Policy: It is the policy of the Town of Palm Beach that the Town maintain minimum unrestricted net position levels equal to one year of operating expenses plus one year of debt service. This reserve would be sufficient to pay operating costs and debt service in case of a severe storm event that may close the marina for an extended period of time.

Amounts in excess of the minimum unrestricted net position will be partially used to fund the project cost deficits in the Townwide Underground Utility Project Fund. An amount of \$2,600,000 will be appropriated in the annual FY22 through FY26 budgets. This amount may be adjusted as the project continues in order to fund the project deficit.

Additional excess balance after the aforementioned appropriation may be used for one-time expenditures after review and approval by the Town Council. This review will occur each year during the budget process in order for appropriations to be made in the upcoming fiscal year budget. During the course of the fiscal year, if an expenditure from fund balance is deemed necessary and approved by the Town Council, a budget amendment will be prepared to appropriate funds from the marina reserves. The excess balance could also be used to prepay the marina construction loan in part or in full upon approval by the Town Council.

Responsibility: It is the responsibility of the Town Manager and the Finance Director to implement this policy. The Finance Director will report regarding the status of the net position in the Comprehensive Annual Financial Report.

Approval Date:

Town of Palm Beach, Florida

Subject Policy: Town Marina Enterprise Fund – Depreciation Replacement Reserve

Effective Date: October 1, 2021

Purpose: The purpose of this policy is to create a reserve to partially fund the replacement cost for Town's marina when it reaches the end of its useful life. The reserve will reduce the amount needed for borrowing funds to finance the future reconstruction of the marina.

Policy: It is the policy of the Town of Palm Beach to maintain a reserve for partial funding the replacement cost of the Town Marina. The reserve fund is to be maintained at a rate of 100% accumulated depreciation based upon the cost of construction for the marina built in 2021. Funds will be drawn from this reserve for the construction of new docks whenever it is determined that they must be replaced or are in need of significant repairs. The reserve fund will be increased by an annual appropriation equal to the estimated depreciation and any interest earned on the reserve will be allocated to the account. The depreciation will be calculated using the straight-line method with an estimated useful life of 30 years as recommended by the engineers. This reserve will accrue interest on the average balance in the fund. The Town Council must approve the used of these funds. If funds are used from this reserve, it should be replenished to the minimum level as soon as practical.

Responsibility: It is the responsibility of the Town Manager and the Finance Director to advise the Town Council as to the adequacy of the funding level of this reserve. The Town Manager and Finance Director will recommend an appropriation of funds from this reserve to the Town Council whenever it is necessary for construction of a replacement dock(s) is to take place.

Approval Date:

Town of Palm Beach, Florida

Subject Policy: Town Marina Enterprise Fund – Maintenance and Improvement Reserve

Effective Date: October 1, 2021

Purpose: The purpose of this policy is to create a reserve to fund the costs of non-routine maintenance and improvement projects (\$50,000 or more) to the infrastructure and major equipment at the each of the docks. These reserves will significantly reduce the budgetary fluctuations due to the varying costs of these projects.

Policy: It is the policy of the Town of Palm Beach to maintain a reserve for funding the costs on non-routine maintenance and improvement projects of the Town Marina. The reserve fund is to be funded at a rate of 1% of annual revenues calculated at fiscal year-end. An estimate for the annual reserve amount be annually appropriated and any interest earned on the reserve will be allocated to the account. The Town Council must approve all expenditures from this reserve.

Responsibility: It is the responsibility of the Town Manager and the Finance Director to advise the Town Council as to the adequacy of the funding level of this reserve. The Town Manager and Finance Director will recommend an appropriation of funds from this reserve to the Town Council whenever it is necessary for improvements to be made.

Approval Date:



TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

VIA: Jay Boodheshwar, Deputy Town Manger

FROM: Carolyn Stone, Assistant Town Manager

SUBJECT: FY2022 Town Marina Budget Highlights

DATE: June 7, 2021

The following document highlights the Town Marina budget. This memo contains comparisons between FY21 and FY22, an overall budget-to-budget comparison for quick review, and includes narrative as to any substantive departures from budgeted amounts and actuals.

Please note FY22 budget has been reviewed and adjusted in anticipation of continuing potential pandemic impacts in the coming fiscal year on recreation activities and facilities.

Town Docks

Budget

FY2022 Request: \$2,461,874
FY2021 Approved: \$793,334
This represents an increase of 210%, \$1,668,540

Revenue

FY22 Proposed: \$9,554,961
FY21 Approved: \$50,000

Cost Recovery Projection for FY22: 388%

Budget

Salaries

- 103% increase, \$167,681
 - Increase due to staffing model update for the re-opening of the Marina following renovation.
 - 1.0 Dockmaster, 1.0 Assistant Dockmaster, 1.1 Administrative Assistant, 1.0 Marina Maintenance Worker, .25 Assistant Town Manager, .1 Assistant Recreation Director, .1 Recreation Facilities Maintenance Supervisor
 - The FY2022 budget includes a COLA increase and pay for performance increases

Benefits

- 157% increase, \$115,675
 - Increase due to staffing model update for the re-opening of the Marina following renovation
 - The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

Contractual

- 250% overall increase, \$1,171,644
- Please note: FY21 costs were determined with renovation to begin May 1, 2020 and last throughout the fiscal year
 - Other Contracted Services – increase 881%, \$264,360; Security, \$170,000; contractual labor, \$112,000; Wi-Fi \$12,000 (\$1,000/m); security cell phone, \$360 (\$30/m)
 - Travel and Per diem – increase 100%, \$1,500
 - Conferences, seminars, CMM re-certification maintenance
 - Telephone Base – increase 54%, \$700
 - Costs associated with phone service, increase due to re-installing additional phone services
 - Postage – (-50%, -\$500), anticipate fewer mailings
 - Electric - increase of 1,262%, \$463,300
 - USMG estimate with Town staff - based on prior consumption and anticipated increase
 - Solid Waste Disposal – 535% increase, \$42,300
 - Estimate determined by PW based on anticipated disposal
 - Water – 1,279% increase, \$37,100
 - Estimate determined by PW based on anticipated disposal
 - Waste Oil Disposal – increase of 100%, \$5,000 - Small emergency spill clean-up
 - Rental and Leases – Cost associated with submerged land lease, 283% increase, \$283,499
 - Calculated as percentage of yearly revenue, estimate provide by USMG based on percentage of dock leases (approximately 6%)
 - Generally based upon the previous year's revenue, with a base of \$61,000
 - Building Maintenance – increase of 100%, \$5,000
 - USMG estimate with Town staff - based on prior history and unanticipated non-warranty issues
 - Quarterly fire line inspections & fire extinguisher service, \$1,000; pest control \$600; non-warranty minor interior and exterior structural repairs - plumbing, electrical, doors/locks, interior/exterior extinguisher items, etc. \$3,400
 - Radio Repair and Parts – increase of 400%, \$400
 - Costs associated with VHF radio
 - Town Dock Maintenance – increase of 100%, \$6,000 Non-warranty repairs and general upkeep - electrical repairs (breakers replaced), dock repairs, dock light repairs, plumbing, gate locks, gates, etc.
 - Software Maintenance – increase of 100%, \$30,000
 - Dockwa registration system, \$2,499/m – paid up front
 - Printing – No change. Cost associated with printing of flyers and program information - dockage agreements, notices, parking placards (if necessary), etc.
 - Promotional Activities – increase of 100%, \$5,000
 - Cost associated with Owner, Captain & Crew Appreciation luncheon/event

- Promotional Advertising – decrease of -29% (-\$100,000) International marketing and re-branding campaign for the renovated Town Marina will continue, mostly completed prior to opening
- Amenities Expense – \$197,740, amenities (golf, tennis, fitness center) for annual and seasonal leaseholders owners and crew
- Bank Service Charges – increase of 787%, \$117,985
 - Cost associated with processing fees for credit cards – note: deposits received for annual slips will be held until FY22
- Cost of Goods Sold – increase of 100%, \$10,000
 - Cost associated with the purchase of resale items (burgees, bags, welcome items, shirts, hats, etc.)

Commodities

- 172% increase, \$15,800
 - Office Supplies – increase of 100%, \$500
 - Cost associated with miscellaneous office supplies - paper, pens, ink, etc.
 - Re-stocking of supplies for larger, busier administrative activity
 - Vehicle Maintenance – increase of 100%, \$2,500
 - Cost associated with golf cart (expenses batteries, tires, etc.)
 - Building Maintenance Supplies – increase of 100%, \$2,000
 - Cost associated with misc. items - hardware, plumbing supplies, paint supplies, tools, etc.
 - Other Equipment Maintenance Supplies – increase of 67%, \$2,000
 - Increasing and re-stocking of supplies for larger, busier Marina
 - Cost associated with non-warranty waste pumping station parts - misc. hoses, fittings, nozzles, etc. 1,500; Miscellaneous Supplies - gloves, hose reel repair kit, oil, 500: Purchase of Dock carts, 3,000
 - Uniforms – increase of 233%, \$1,400
 - Costs associated with staff shirts
 - Increase due uniforms for 4 full-time and several contractual part-time staff
 - Other Supplies – increase of 400%, \$4,000
 - Increasing and re-stocking of supplies for larger, busier Marina
 - Replacements flags,\$300; buoy markers, \$2,000; janitorial supplies - toilet tissue, paper towels, plastic liners, etc., \$1,500; dock cart repair parts - washers, bolts, galvanized pipes, wheels, etc. \$200; ladders, \$1,000
 - Minor Operating Equipment – increase of 67%, \$2,000
 - Non-warranty issues
 - Compactor Bin Replacement 1,400; Compactor maintenance/repair/parts, 3,600
 - Membership Dues – increase of 233%, \$1,400
 - Includes new memberships for marketing purposes
 - Membership dues to Association of Marine Industries and Marine Industries Association of Palm Beach County, 500; new memberships for marketing purposes, 1,500
 - Training – No change. Registration for Boat Shows and Marine Industry Conferences

Depreciation

- 291% overall increase, \$883,782
 - Includes annual depreciation (docks and equipment), debt services costs and revenue bond interest, contingency, transfer for services and retained earning

Town Docks Revenues

Revenue

FY22 Proposed:\$9,554,961

FY21 Proposed:\$50,000

The Town Marina closed May 1, 2020 for renovation. Anticipated re-opening in fall 2021.

Town Marina FY2022 Revenue Projection

**TOWN OF PALM BEACH
NON AD-VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET**

TOWN MARINA

Account Number	Account Description	FY 2021 Anticipated Amount*	FY2022 Proposed Amount
401.344.210	Annual and Seasonal Slip Rental	0.00	7,782,303.00
401.344.230	Transient Slip Rental	0.00	1,084,223.00
401.344.240	Electricity	-10,419.60	621,000.00
401.344.250	Waiting List Application Fee	-520.00	0.00
	Tender Revenue	0.00	36,000.00
	Investment Income		24,935.00
401.344.260	M&I Fee	0.00	0.00
401.369.100	Ice	-101.50	0.00
401.369.200	Flag Sales	0.00	0.00
401.369.520	Sales Tax Commissions- Other	0.00	0.00
401.369.990	Misc Revenue	0.00	6,500.00
401.381.100	Transfer From Recreation Enterprise Fund		
TOTAL		\$ (11,041)	\$ 9,554,961

*Receivable items approved for write off by Town Council, October 2020.

Proposed Fees & Survey (on following pages)

- Approved Annual & Seasonal Rates
 - Approved at the January 12, 2021 Town Council meeting
- Proposed Transient Rates
- Survey

**Recreation Dept. - FY 2022 Approved Fee Schedule
Exhibit I - Marina**

ANNUAL (December 1 - November 30)			
Slip Size	TOPB Rates in 2020	Approved Feb 2020	Rate per foot per day - Approved January 2021
60	\$1.26	\$1.75	\$1.75
65	\$1.26	\$1.75	\$1.75
85	\$1.26	\$1.75	\$1.75
90	\$1.33	\$2.00	\$2.00
105	\$1.38	\$2.00	\$2.00
110	\$1.38	\$2.00	\$2.00
120	\$1.60	\$2.25	\$2.25
125	\$1.60	\$2.25	\$2.25
130	\$1.60	\$2.25	\$2.25
145	\$1.80	\$3.00	\$3.00
150	\$1.80	\$3.00	\$3.00
200	\$2.00	\$3.50	\$4.00
212	\$2.00	\$3.50	\$4.25
214	\$2.00	\$3.50	\$4.25
224	\$2.00	\$3.50	\$4.00
294	\$2.00	\$3.50	\$4.25

SEASONAL (November 1 - April 30)			
Slip Size	TOPB Rates in 2020	Approved Feb 2020	Rate per foot per day - Approved January 2021
60	\$2.55	\$3.00	\$3.00
65	\$2.55	\$3.00	\$3.00
85	\$2.89	\$3.00	\$3.00
90	\$2.89	\$3.00	\$3.00
105	\$2.96	\$4.00	\$4.00
110	\$2.96	\$4.00	\$4.00
120	\$3.25	\$4.00	\$4.00
125	\$3.25	\$4.50	\$4.50
130	\$3.25	\$4.50	\$4.50
145	\$4.25	\$4.50	\$4.75
150	\$4.25	\$5.00	\$4.75
200	\$4.25	\$5.00	\$5.25
212	\$4.25	\$5.00	\$5.25
214	\$4.25	\$5.00	\$5.25
224	\$4.25	\$5.00	\$5.00
294	\$4.25	\$5.00	\$5.25

TRANSIENT RATES

WINTER DAILY (October 1 - May 31)		
Slip Size		
	TM22	Total (100%)
60	\$5.00	\$ 300.00
65	\$5.00	\$ 325.00
85	\$5.00	\$ 425.00
90	\$5.00	\$ 450.00
105	\$6.00	\$ 630.00
110	\$6.00	\$ 660.00
120	\$6.00	\$ 720.00
125	\$6.00	\$ 750.00
130	\$6.00	\$ 780.00
145	\$7.00	\$ 1,015.00
150	\$7.00	\$ 1,050.00
200	\$8.00	\$ 1,600.00
212	\$8.25	\$ 1,749.00
214	\$8.25	\$ 1,765.50
224	\$8.25	\$ 1,848.00
294	\$8.25	\$ 2,425.50

WINTER MONTHLY (October 1 - May 31)		
Slip Size		
	TM22	Total (100%)
60	\$4.00	\$ 7,200.00
65	\$4.00	\$ 7,800.00
85	\$4.00	\$ 10,200.00
90	\$4.00	\$ 10,800.00
105	\$4.80	\$ 15,120.00
110	\$4.80	\$ 15,840.00
120	\$4.80	\$ 17,280.00
125	\$4.80	\$ 18,000.00
130	\$4.80	\$ 18,720.00
145	\$5.60	\$ 24,360.00
150	\$5.60	\$ 25,200.00
200	\$6.40	\$ 38,400.00
212	\$6.60	\$ 41,976.00
214	\$6.60	\$ 42,372.00
224	\$6.60	\$ 44,352.00
294	\$6.60	\$ 58,212.00

SUMMER DAILY (June 1 - September 30)		
Slip Size		
	TM22	Total (100%)
60	\$2.75	\$ 165.00
65	\$2.75	\$ 178.75
85	\$2.75	\$ 233.75
90	\$2.75	\$ 247.50
105	\$3.00	\$ 315.00
110	\$3.00	\$ 330.00
120	\$3.00	\$ 360.00
125	\$3.00	\$ 375.00
130	\$3.00	\$ 390.00
145	\$4.00	\$ 580.00
150	\$4.00	\$ 600.00
200	\$5.25	\$ 1,050.00
212	\$5.50	\$ 1,166.00
214	\$5.50	\$ 1,177.00
224	\$5.50	\$ 1,232.00
294	\$5.50	\$ 1,617.00

SUMMER MONTHLY June 1 - September 30)		
Slip Size		
	TM22	Total (100%)
60	\$2.20	\$ 3,960.00
65	\$2.20	\$ 4,290.00
85	\$2.20	\$ 5,610.00
90	\$2.20	\$ 5,940.00
105	\$2.40	\$ 7,560.00
110	\$2.40	\$ 7,920.00
120	\$2.40	\$ 8,640.00
125	\$2.40	\$ 9,000.00
130	\$2.40	\$ 9,360.00
145	\$3.20	\$ 13,920.00
150	\$3.20	\$ 14,400.00
200	\$3.25	\$ 19,500.00
212	\$3.25	\$ 20,670.00
214	\$3.25	\$ 20,865.00
224	\$3.25	\$ 21,840.00
294	\$3.25	\$ 28,665.00

TENDER RATES (Marginal Side Tide)		
Winter Slip Size	October 1- May 31	
	TM22	
up to 45'		
Flat Rate	\$500.00	per month
Summer Slip Size	June 1- September 30	
	TM22	
up to 45'	\$300.00	per month
Flat Rate		

Includes Approved FY22 Annual and Seasonal rates and proposed Transient rates for Town of Palm Beach and current rates at surveyed facilities.

ANNUAL LEASE (December 1 - November 30)									
Slip Size	60-85	90	105-110	120-130	145-150	200	212-214	224	294
Town of Palm Beach proposed	\$1.75	\$2.00	\$2.00	\$2.25	\$3.00	\$4.00	\$4.25	\$4.00	\$4.25
Palm Harbor	\$1.80	\$1.80	\$1.90	\$1.90	\$2.60	\$2.60	\$2.60	\$2.60	\$2.60
Bahi Mar	\$2.50	\$3.00	\$3.50	\$3.75	\$4.00	\$4.25	\$4.25	\$4.25	\$4.25
Admirals Cove(member only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rybovich South*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

SEASONAL LEASE (November 1 - April 30)									
Slip Size	60-85	90	105-110	120-130	145-150	200	212-214	224	294
Town of Palm Beach proposed	\$3.00	\$3.00	\$4.00	4.00/4.50	\$4.75	\$5.25	\$5.25	\$5.00	\$5.25
Palm Harbor	\$2.96	\$2.90	\$2.95	\$2.95	\$4.20	\$4.20	\$4.20	\$4.20	\$4.20
Bahi Mar	\$3.00	\$3.75	\$4.50	\$4.75	\$5.00	\$5.25	\$5.25	\$5.25	\$5.25
Admirals Cove (member only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rybovich South*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TRANSIENT WINTER DAILY (October 1 - May 31)									
Slip Size	60-65	85-90	105-130	145-150	200	212-214	224	294	
Town of Palm Beach proposed	\$5.00	\$5.00	\$6.00	\$7.00	\$8.00	\$8.25	\$8.25	\$8.25	
Palm Harbor	\$4.20	\$4.20	\$5.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	
Bahia Mar	\$4.00	\$5.50	\$6.25	\$7.00	\$8.00	\$8.00	\$8.00	\$8.00	
Admirals Cove	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	
Rybovich South*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

TRANSIENT WINTER MONTHLY (October 1 - May 31)									
Slip Size	60-65	85-90	105-130	145-150	200	212-214	224	294	
Town of Palm Beach proposed	\$4.00	\$4.00	\$4.80	\$5.60	\$6.40	\$6.60	\$6.60	\$6.60	
Palm Harbor	\$3.30	\$3.30	\$3.35	\$4.75	\$4.75	\$4.75	\$4.75	\$4.75	
Bahi Mar	\$3.50	\$4.50	\$5.50	\$7.00	\$7.50	\$7.50	\$7.50	\$7.50	
Admirals Cove	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	
Rybovich South*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

TRANSIENT SUMMER DAILY (June 1 - September 30)									
Slip Size	60-65	85-90	105-130	145-150	200	212-214	224	294	
Town of Palm Beach proposed	\$2.75	\$2.75	\$3.00	\$4.00	\$5.25	\$5.50	\$5.50	\$5.50	
Palm Harbor	\$2.90	\$2.90	\$2.95	\$4.20	\$4.20	\$4.20	\$4.20	\$4.20	
Bahia Mar	\$2.25	\$3.50	\$3.75	\$4.75	\$5.25	\$5.25	\$5.25	\$5.25	
Admirals Cove	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50	
Rybovich South*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

TRANSIENT SUMMER MONTHLY (June 1 - September 30)									
Slip Size	60-65	85-90	105-130	145-150	200	212-214	224	294	
Town of Palm Beach proposed	\$2.20	\$2.20	\$2.40	\$ 3.20	\$3.25	\$3.25	\$3.25	\$3.25	
Palm Harbor	\$1.80	\$1.80	\$1.90	\$2.60	\$2.60	\$2.60	\$2.60	\$2.60	
Bahia Mar	\$2.00	\$2.50	\$3.00	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	
Admirals Cove	\$ 4.50	\$ 4.50	\$ 4.50	\$ 4.50	\$ 4.50	\$4.50	\$4.50	\$4.50	
Rybovich South*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

*non-responsive to requests

FY2021 to FY2022 Budget-to-Budget Comparison for the Recreation Department

FY2021 & FY2022 Budget Comparison

Revenue	FY21	FY22	FY21/22 Difference	FY21/22 Variance %
Tennis Programs & Facilities	\$214,350	\$320,500	\$106,150	49.5%
Recreation Center/Seaview Park	\$850,787	\$851,000	\$213	0.0%
General Fund Sub-Total	\$865,137	\$971,500	\$106,363	12.3%
Marina Enterprise Fund	-\$11,041	\$9,554,961	\$9,566,002	86767.9%
Par 3 Golf Course Enterprise Fund	\$2,542,500	\$2,730,800	\$188,300	7.4%
Total	\$3,396,596	\$13,257,261	\$9,860,665	290.3%

Marina receivable items approved for write-off by Town Council, October 2020.

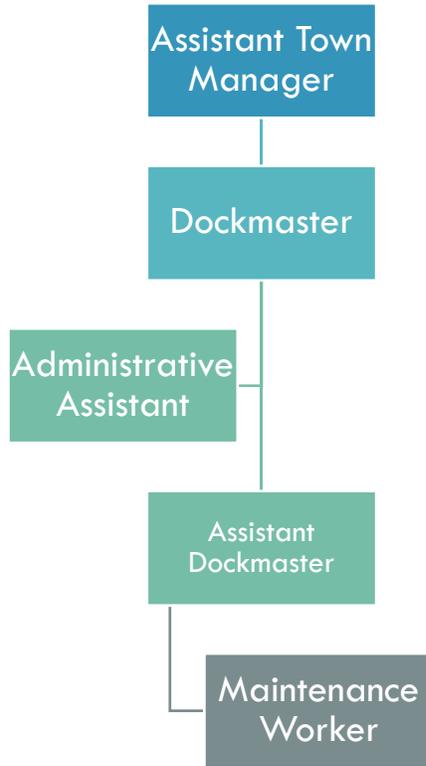
Operating Expenses	FY21	FY22	FY21/22 Difference	FY21/22 Variance %
Administration	\$209,810	\$297,884	\$88,074	42.0%
Tennis Programs & Facilities	\$417,496	\$496,118	\$78,622	18.8%
Recreation Center/Seaview Park	\$1,237,970	\$1,251,592	\$13,622	1.1%
General Fund Sub-Total	\$1,865,276	\$2,045,594	\$180,318	9.7%
Marina Enterprise Fund	\$793,334	\$2,461,874	\$1,668,540	210.3%
Par 3 Golf Course Enterprise Fund	\$1,864,466	\$2,069,533	\$205,067	11.0%
Total	\$4,523,076	\$6,577,001	\$2,053,925	45.4%

Operating Cost Recovery Estimates

Program Area	FY22 Expenses	FY22 Revenue	Difference	FY 2022 Cost Recovery
Administration	\$297,884		-\$297,884	
Tennis Programs & Facilities	\$496,118	\$320,500	-\$175,618	64.6%
Recreation Center/Seaview Park	\$1,251,592	\$851,000	-\$800,592	52.0%
General Fund Sub-Total	\$2,045,594	\$971,500	-\$1,074,094	47.5%
Marina Enterprise Fund	\$2,461,874	\$9,554,961	\$7,093,087	388.1%
Par 3 Golf Course Enterprise Fund	\$2,069,533	\$2,730,800	\$661,267	132.0%
Total	\$6,577,001	\$13,257,261	\$6,680,260	201.6%

- c: Mark Bresnahan, Recreation Division Director
- Rod Gardiner, Assistant Director of Recreation
- Mike Horn, Dockmaster

MARINA ENTERPRISE FUND ORGANIZATION CHART

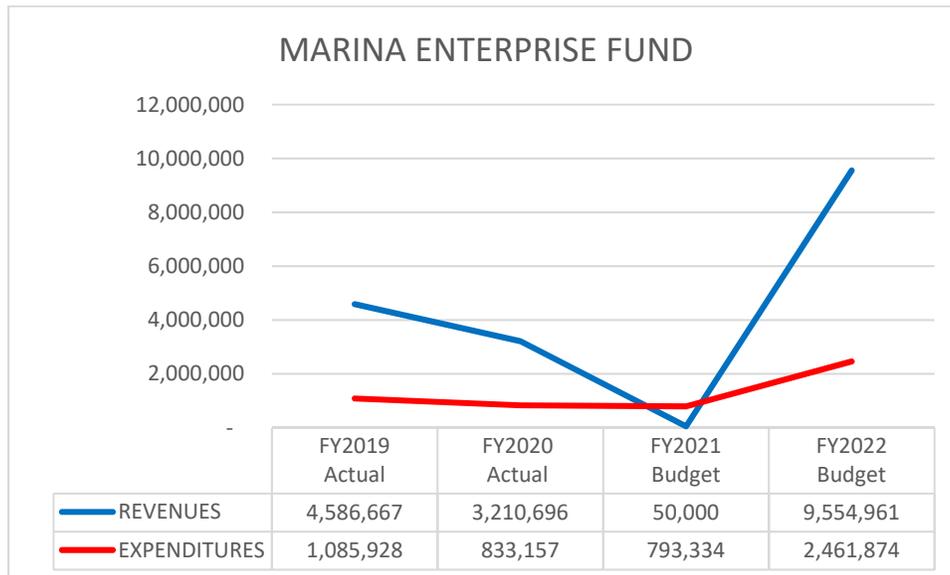


FUND 401: MARINA ENTERPRISE FUND

Located at Lake Drive Park, the Town Marina renovation began on May 1, 2020, with anticipated completion in the fall of 2021. The former marina had three main docks with a total of 83 slips, providing berthing for vessels up to 260' in length. The renovated Marina will have 84 slips (7 of which are marginal side ties) and will be able to accommodate vessels up to 294'. The current dock structures will be rebuilt within very similar footprints. The Australian Dock building will go from a two-story structure to a one-story building, improving the view of the vessels at this dock from the street and adjacent condominiums. The Peruvian Dock building will be rebuilt as a one-story building and the Brazilian Dock building will go from a one-story structure to two-stories to accommodate the Dockmaster's 2nd-floor office space. The location of the two-story Dockmaster's building was strategic, as its new location will have improved sight lines of the entire marina, as well as boat traffic traveling through the Royal Park Bridge.

Upon completion, slips are expected to be leased annually, seasonally, monthly or daily. The marina property will offer a variety of amenities - three dock buildings, electrical service panels for all vessels, freshwater, Wi-Fi, Captain's lounge and showers, sewage pump-out systems, and 7 day a week security with surveillance cameras.

The Dockmaster is responsible for daily operations, supervision of employees (Town and contractual), slip assignments, safety, and revenue collection in accordance with established policies.



Revenue and Expense Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Revenues							
Annual Leases	3,198,708	2,231,786	-	-	-	7,782,303	100.00%
Transient Rental	703,473	578,058	-	-	(10,500)	1,084,223	100.00%
Electricity	194,309	132,226	-	-	(500)	621,000	100.00%
Waiting List Applic Fee	6,000	-	50,000	50,000	25,000	-	-100.00%
Tender Rental	-	-	-	-	-	36,000	100.00%
Ice Sales	924	417	-	-	-	-	0.00%
Flag Sales	150	56	-	-	-	-	0.00%
Interest Earnings	469,816	267,966	-	-	40,000	24,935	100.00%
M & I	12,992	-	-	-	-	-	0.00%
Sales Tax Commissions	293	187	-	-	-	-	0.00%
Miscellaneous Revenue	2	-	-	-	-	6,500	100.00%
TOTALS	4,586,667	3,210,696	50,000	50,000	54,000	9,554,961	19,009.92%
Expenses							
Salaries and Wages	217,873	181,529	162,234	200,484	161,284	329,915	103.36%
Employee Benefits	112,278	117,052	73,500	78,339	73,500	189,175	157.38%
Contractual	704,290	531,705	548,400	633,500	352,000	1,917,784	249.71%
Commodities	13,752	2,871	9,200	9,200	7,700	25,000	171.74%
Capital Outlay	37,735	-	-	-	-	-	0.00%
TOTALS	1,085,928	833,157	793,334	921,523	594,484	2,461,874	210.32%
Operating Revenues							
Over/(Under) Expenses	3,500,739	2,377,539	(743,334)	(871,523)	(540,484)	7,093,087	
Depreciation	(155,865)	(155,464)	(900,000)	(900,000)	(900,000)	(1,246,774)	
Capital Expenses	-	(9,155,260)	(27,214,526)	(28,348,026)	(23,932,000)	-	
Contingency	-	-	(39,686)	(39,686)	-	(123,266)	
Transfer from REF	6,225,321	-	-	-	-	-	
Transfer to Gen Fund	(1,282,160)	-	-	-	-	(511,665)	
Transfer to TWUU Fund	-	-	-	-	-	(2,600,000)	
Bond Proceeds	-	31,000,000	-	-	-	-	
Grant Revenues - FIND	-	2,468,506	3,100,000	-	1,956,494	-	
Debt Service Costs	-	(497,229)	(740,900)	(740,900)	(852,900)	(1,992,763)	
M & I Reserve (1% Rev)	-	-	-	-	-	(95,550)	
TOTAL REVENUES							
OVER/(UNDER)							
EXPENSES	8,288,035	26,038,092	(26,538,446)	(30,900,135)	(28,211,391)	523,242	
Beginning Net Assets	390,472	8,288,035	34,716,681	34,716,599	34,716,599	6,505,208	
ENDING NET ASSETS	8,678,507	34,716,681	8,178,153	3,816,464	6,505,208	7,028,450	

*In FY19 the Marina was moved from the Recreation Enterprise Fund (403) into the Marina Enterprise Fund (401)

REVENUES

ANNUAL LEASES

Revenue from vessels under an annual lease at the Town Marina

TRANSIENT RENTAL

Revenue from transient vessels (those staying on a daily or monthly rate without a long-term lease)

Marina Enterprise Fund
Town of Palm Beach

ELECTRICITY/UTILITIES

Use of electricity/utilities by dock customers invoiced based upon usage

WAITING LIST APPLICATION FEE

\$1,000 application fee to be on the waiting list for annual and seasonal leases

SALES TAX COMMISSIONS

Discount received from the State of Florida for timely filing and payment of sales tax

MISCELLANEOUS REVENUE

Funds to be requested through grant applications for dock improvements

EXPENSES

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes the results of the compensation study completed in FY 2019 and merit increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Expected to decrease due to the renovation and closing of the Town Marina beginning in May 2020; costs include electrical costs, maintaining upgraded Wi-Fi service, 7 day-a-week security and the payment to the state for the Sovereign Submerged Lands Lease (based on the previous year's revenue) and an international marketing and re-branding campaign.

COMMODITIES

Expenses are anticipated to decrease as preparation begins for the replacement docks. Some commodities will be purchased just prior to the grand opening of the marina.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Assistant Town Manager	-	-	-	-	0.250
Dockmaster	1.000	1.000	1.000	1.000	1.000
Assistant Dockmaster	-	-	-	-	1.000
Dock Attendant	1.851	2.111	1.500	-	-
Dock Hand	0.200	0.200	-	-	-
Maintenance Worker	-	-	-	-	1.000
Administrative Clerk	-	-	0.100	-	-
Assistant Director of Recreation	-	-	0.100	0.100	0.100
Dir. of Business Dev & Operations	-	-	0.250	0.250	-
Administrative Assistant	-	-	0.100	0.100	1.100
Rec Facilities Maint. Supervisor	-	-	0.250	0.100	0.100
Public Works Employees	0.079	0.078	0.068	0.018	-
	3.130	4.189	3.318	1.568	4.550



TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

FROM: Carolyn Stone, Assistant Town Manager
Mark Bresnahan, Recreation Division Director

SUBJECT: FY2022 Par 3 Golf Course Budget Highlights

DATE: June 7, 2021

The following document highlights the Palm Beach Par 3 Golf Course budget. This memo contains comparisons between FY21 and FY22 proposed revenue and fee schedules, an overall budget-to-budget comparison for quick review, and includes narrative as to any substantive departures from budgeted amounts and actuals.

Please note FY22 budget and revenue projections have been reviewed and adjusted in anticipation of continuing potential pandemic impacts in the coming fiscal year.

Par 3 Golf Course Enterprise Fund

Budget

FY2022 Request: \$2,069,533
FY2021 Approved: \$1,864,466
This represents an increase of 11%, \$205,067

Revenue

FY22 Proposed: \$2,730,800
FY21 Proposed: \$2,200,800
This represents an increase of 24%, \$530,000

Cost Recovery Projection for FY22: 132%

Budget

Salaries

- -2% decrease overall (-\$9,223), due to slight staff re-allocations and elimination of Director of Business Development and Operations
- The FY2022 budget includes a COLA increase and pay for performance increases

Benefits

- 8% increase: \$22,200

- The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

Contractual

- 17% increase overall: \$113,015
 - Landscape contracting pump station repairs: \$15,000; cost associated with lake maintenance: \$2,000; trimming of mangroves along west sea wall: \$3,600 (DEP mandate requires we hire the trimming out); landscape improvements: \$1,500; dryject: \$11,000
 - Dryject - soil testing indicates the continued need for greater pore space to increase drainage and oxygen content, extending the life of the green
 - Other Contracted Services – Maintenance: 36% decrease: (\$-154,735) – course maintenance: \$242,240; Toro irrigation tech support: \$1,860; pesticide/insecticide application for mole crickets/fire ants: \$4,000; misc. emergency repairs: \$25,000
 - FY21 projected \$80,000 over budget for this line. \$57,000+ is money moved from salaries to pay for clubhouse maintenance person (approximately \$40,000), and additional necessary pro-shop staff thru contractual labor (approximately \$40,000) to cover increase in business activity. FY22 pro shop labor moved to 34.20 – “Other Contracted Services – Operations” (see below).
 - Other Contracted Services – Operations: 2,931% increase: \$252,100, costs associated with contracted labor for golf shop staffing: \$234,700 and cost associated with alarm monitoring: \$2,100; cable TV: \$900; elevator repair and inspection: \$3,100; floor mat service: \$2,500; Club Caddie/Golfback (POS, tee sheets, website) \$17,400.
 - Increase is related to moving pro shop staff to this more appropriate line from “Other Contracted Services – Maintenance” (see above), and to cover increased traffic/business and to provide outstanding customer service; \$17,400 for Club Caddie tee sheet, maintenance fee, POS items (\$1,450/month)
 - Telephone Base: no change in costs associated with phone service
 - Electric: no change to expenses associated with electric service for clubhouse, old pro-shop, maintenance building, and irrigation pump station
 - Water: no change to expenses associated with water service to clubhouse, old pro-shop and maintenance building – estimate based on past use
 - Gas (natural), no change to expenses associated with gas service and it is estimated on past use
 - Natural gas for kitchen
 - Rental of Equipment – -40% decrease (-\$3,500) rental of lift for tree trimming: \$3,500; misc. equipment rental (stump grinders, track hoe, concrete saw, roller, etc.): \$1,700
 - FY21 projected increase of \$1,700 due to unanticipated fuel tank repairs. Also, it became necessary to rent an above ground tank for fuel at golf course. FY22 decrease due to not renting additional golf carts (they are now purchased).
 - Building maintenance – increase of 12%: \$3,000, costs associated with pest control for building: \$300; alarm service, inspections/repairs: \$2,500; AC service: \$7,500; ice machine: \$2,200; door repairs: \$2,500; plumbing repairs, misc. electrical repairs: \$13,000
 - Increase based on past history and necessary upkeep of clubhouse
 - Printing – no change - scorecards: \$900; brochures: \$300; passes: \$200; club rental forms: \$100
 - Promotional activities – no change - cost associated with pro-shop merchandise bags: \$900; golf pencils: \$300 (logo imprinted)
 - Promotional advertising – cost associated with various promotional activities (Groupon, Facebook, etc.)

- Bank Service Charges: 30% increase, \$15,000, expenses associated with credit card fees
 - Increase in credit card fees due to anticipated additional business

Commodities

- 16% increase, \$54,075
 - Office Supplies – 3% increase, \$50 costs associated with misc. office supplies: printer cartridges- \$850; copy paper - \$100; thermal paper - \$200; assorted stationary supplies - \$450; register tape - \$200
 - Chemical/cleaning supplies, -3% (-\$2,000)
 - Liquid fertilizer - \$13,000; granular fertilizer -\$17,600; insecticides - \$2,250; fungicides - \$5,000; herbicides/pre-emergent - \$9,000; soil and tissue testing - \$3,400; nematacides - \$8,800; calcium - \$10,000
 - FY21 anticipated increase \$7,000 for additional fertilization to assist in recovering from the increased traffic/business - mitigating wear and tear on course. FY22 decrease of \$2,000 moved to 34.10 to help pay for extra dryject.
 - Vehicle maintenance, no change, \$27,600; Toro parts and equipment service (reels, rollers, bed knives, steering cables, belts, key switches, pull frames, aerification tines, etc.) - \$12,000; misc. for large and small equipment (batteries, rebuilt starters, generators, hydraulic fittings, hydraulic repairs, battery cables, throttle cables, etc.) - \$8,000; utility vehicle parts (brakes, tires, shocks, throttle cables, shifting cables, seats, back rests, leaf springs, steering racks, ball joints, etc.) - \$3,500; misc. parts and shop supplies for all equipment (nuts, bolts, fasteners, spark plugs, filters, degreasers, belts, etc.) - \$4,100
 - Building Maintenance Supplies – no change, \$1,500, misc. building supplies (air filters, light bulbs, paint, soap, garbage bags, etc.)
 - Fuel/Motor Oil – no change, \$12,000
 - Uniform staff shirts – no change, \$2,400, staff shirts for approximately 25 part-time golf shop staff, 7 full-time maintenance staff (including contractual) and rental for mechanic uniforms, \$120/yr.
 - Linen & Towel Supplies – no change, \$150
 - Expenses associated with rag and towels- approximately \$12.50/month
 - Computer software, no change, \$575, Eventman Tournament Software
 - Other Supplies Maintenance increase of 32%, \$18,000, Top dressing sand - \$18,000; bunker sand - \$3,000; irrigation repair parts- \$12,000; shell rock for cart paths and flower beds \$12,000; golf service supplies (flags, flag sticks, ball washers, cup cutters, practice area flags and cups, sand blasting and painting cups, ball washer towels) - \$3,500; sod - \$3,000; misc. shop and course supplies (cleaning supplies, tools, paint, hardware, hoses, safety equipment) - \$5,500; soil/sod repair - \$18,000
 - FY21 anticipated increase of \$18,000 is for soil and sod to repair areas damaged from increase in golfers activity and flooding on driving range in October/November. This activity and the need for repair/rain mitigation is anticipated for FY22.
 - Other supplies operations, 8%, \$3,000: Rental clubs - \$9,500; cleaning supplies (bleach, disinfectants, cleaners, etc.) - \$10,800; paper supplies (towels, toilet tissue, tissues, paper cups, boxes, etc.) - \$2,000; range golf balls - \$7,000; pull-carts for customers to rent - \$3,200; special event supplies (trophies, water, gift bags, etc.) - \$2,500; range equipment (directional poles, baskets, range furniture, etc.) \$3,000; misc. supplies \$2,000
 - Increase is due to anticipated high volume of business
 - Cost of merchandise sold increases 48%, \$60,000, Men’s apparel, \$41,000; ladies apparel, \$58,000; Headwear, \$17,500; Golf balls, \$29,000; Golf gloves, \$9,500; Accessories, \$30,000
 - FY21 anticipated and FY22 increase of \$35,000 due to increased shop sales
 - Membership dues, 2%, \$25, GCSAA dues, 500; PGA dues, 750

- Training – no change, SFGCSA Meetings and PGA Merchandise Show

Construction in Progress

- Projects anticipated to be financed by the use of accumulated reserve funds
- -13% decrease (-\$28,000)
 - Relevel 9 Black tees, \$50,000
 - Sealcoat/Stripe Parking Lot, \$10,000
 - Women's/Men's Restroom Refresh, \$50,000
 - Paint interior of Clubhouse, \$25,000
 - Range Ball Machine, \$12,000 (Equipment & Machinery)
 - Range Mat, \$22,000 (Equipment & Machinery)
 - Scoreboard, \$6,000 (Equipment & Machinery)
 - Irrigation system sprinkler head replacement – replace sprinkler heads over the next few years (over 1,000 heads of various sizes on the course) heads are currently 11 years old, Toro estimates the life of them to be about 8 years: \$33,500

Depreciation

- -14%, (-\$34,167)
 - Depreciation and equipment, -9% (-\$37,533)
 - Capital Outlay, -4% (\$4,450)
 - Contingency, Transfer to debt service, transfer for services, 2%, \$6,816

Golf Course Revenues

Revenue

FY22 Proposed:\$2,730,800

FY21 Proposed:\$2,200,800

This represents an increase of 24%, \$530,000

Cost Recovery Projection for FY21: 133%

Proposed golf green fees have been strategically increased between \$1 and \$2 across the board, practice range ball buckets between \$.50 and \$1, and resident annual pass rates between \$300 and \$700. Dynamic pricing will be used to maximize revenue and increase play during underutilized times.

A few of the factors taken into fee consideration:

- We are continuing to aim to hit the “sweet spot”: maximum rounds / maximum price
- High volume of traffic is supportive of the peripheral revenue sources, adding to sales of range balls, merchandise, golf carts, restaurant traffic, etc.

Par 3 Golf Course FY2022 Revenue Projection (on following page)

**TOWN OF PALM BEACH
NON AD-VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET**

PALM BEACH PAR 3 GOLF COURSE

Account Number	Account Description	FY 2021 Anticipated Amount	FY2022 Proposed Amount
347.250	Resident Pass	18,700	10,000
347.255	Non Resident Pass	3,000	-
347.257	Off Season Pass	-	-
347.260	12 Play Pass Reg Rate	1,500	1,500
347.270	12 Play Pass Palm Beach Res	6,000	6,000
347.271	Greens Fees Reg Rate	490,000	490,000
347.272	Greens Fees Weekends/Holidays	490,000	490,000
347.273	Greens Fees Res Rate	65,000	80,000
347.274	Greens Fees Res Weekends/Holidays	155,000	150,000
347.280	Riding Cart Resident Rate	78,000	80,000
	Marina Amenity (cart benefit)	-	18,100
347.281	Riding Cart Regular Rate	290,000	290,000
347.285	Pull Cart Rental	30,000	30,000
347.290	Driving Range	115,000	115,000
347.291	Driving Range 10 Bucket	30,000	30,000
347.293	Outings	90,000	85,000
347.295	Town Tournaments	4,000	4,000
347.299	Merchandise Sales	250,000	267,200
347.400	Electric Reimbursement- Restaurant	4,000	4,000
347.950	Teaching Revenue	60,000	60,000
347.955	Maint. Fee	-	-
347.998	Gift Certificates Sold	30,000	30,000
347.999	Gift Certificates Redeemed	(30,000)	(30,000)
347.610	Golf Teaching Admin Fee	-	-
347.620	Club Rentals	80,000	80,000
347.140	F&B Rent	425,000	440,000
347.340	Donations	-	-
347.300	GolfNow Transaction Fees	1,500	-
347.510	Sales Tax Commission	500	-
TOTAL		\$ 2,687,200	2,730,800

FY2022 Proposed Fees (on following pages)

**Recreation Department - FY 2022 Proposed Fee Schedule
Exhibit II - Golf Course**

Fee Classification	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed
Winter Season (December 1 to April 30)	Regular Rate	Regular Rate	Regular Weekend & Holidays	Regular Weekend & Holidays	Resident	Resident	Resident Weekend & Holidays	Resident Weekend & Holidays
Green Fee	\$52.53	\$53.53	\$54.53	\$56.53	\$42.23	\$43.23	\$44.23	\$46.23
Green Fee (after 2:30 p.m. or 9 holes)	\$36.52	\$37.52	\$38.52	\$40.52	\$32.28	\$33.28	\$34.28	\$36.28
Junior Green Fee	\$32.28	\$33.28	\$34.28	\$36.28	\$26.52	\$27.52	\$28.52	\$30.52
Junior Green Fee (after 2:30 p.m. or 9 holes)	\$22.54	\$23.54	\$24.54	\$26.54	\$21.42	\$22.42	\$23.42	\$25.42
12 Play Pass	\$525.30	\$535.30	\$525.30	\$565.30	\$422.30	\$432.30	\$422.30	\$462.30

Fee Classification	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed
Shoulder Season (November 1 - 30 and May 1 - 30)	Regular Rate	Regular Rate	Regular Weekend & Holidays	Regular Weekend & Holidays	Resident	Resident	Resident Weekend & Holidays	Resident Weekend & Holidays
Green Fee	\$43.20	\$44.20	\$45.20	\$47.20	\$36.82	\$37.82	\$38.82	\$40.82
Green Fee (after Noon)	\$39.98	\$40.98	\$41.98	\$43.98	\$34.86	\$35.86	\$36.86	\$38.86
Green Fee (after 2:30 p.m. or 9 holes)	\$30.04	\$31.04	\$32.04	\$34.04	\$21.51	\$22.51	\$23.51	\$25.51
Junior Green Fee	\$27.49	\$28.49	\$29.49	\$31.49	\$22.13	\$23.13	\$24.13	\$26.13
Junior Green Fee (after 2:30 p.m. or 9 holes)	\$17.24	\$18.24	\$19.24	\$21.24	\$16.27	\$17.27	\$18.27	\$20.27
12 Play Pass	\$432.00	\$442.00	\$432.00	\$472.00	\$368.20	\$378.20	\$368.20	\$408.20

Fee Classification	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed
Summer Season (June 1 to October 31)	Regular Rate	Regular Rate	Regular Weekend & Holidays	Regular Weekend & Holidays	Resident	Resident	Resident Weekend & Holidays	Resident Weekend & Holidays
Green Fee	\$27.23	\$28.23	\$29.23	\$30.23	\$23.10	\$24.10	\$25.10	\$27.10
Green Fee (after Noon)	\$24.28	\$25.28	\$26.28	\$27.28	\$20.15	\$21.15	\$22.15	\$24.15
Green Fee (after 3:30 pm or 9 Holes)	\$20.20	\$21.20	\$22.20	\$23.20	\$14.74	\$15.74	\$16.74	\$18.74
Junior Green Fee	\$20.20	\$21.20	\$22.20	\$23.20	\$14.74	\$15.74	\$16.74	\$18.74
Junior Green Fee (after 4:30 p.m. or 9 holes)	\$16.93	\$17.93	\$18.93	\$19.93	\$14.74	\$15.74	\$16.74	\$18.74
12 Play Pass	\$272.30	\$282.30	\$272.30	\$302.30	\$231.00	\$241.00	\$231.00	\$271.00

Fee Classification	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed
Other Fees	Winter Rate	Winter Rate	Shoulder Rate	Shoulder Rate	Summer Rate	Summer Rate
Riding Cart - Single - Non-Resident	\$17.52	\$17.52	\$17.52	\$17.52	\$13.55	\$13.55
Riding Cart - Single - Resident	\$15.19	\$15.19	\$15.19	\$15.19	\$11.22	\$11.22
Riding Cart - 9 Holes - Non-Resident	\$12.62	\$12.62	\$12.62	\$12.62	\$10.28	\$10.28
Riding Cart - 9 Holes - Resident	\$10.28	\$10.28	\$10.28	\$10.28	\$8.18	\$8.18
Pull Cart	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00
Pull Cart - 9 Holes	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00
Rider Fee	\$10.28	\$12.62	\$10.28	\$12.62	\$8.18	\$10.28

Practice Range	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed
Small Bucket	\$7.01	\$7.51	\$7.01	\$7.51	\$7.01	\$7.51
Medium Bucket	\$12.15	\$13.15	\$12.15	\$13.15	\$12.15	\$13.15
Large Bucket	\$14.95	\$15.95	\$14.95	\$15.95	\$14.95	\$15.95
12 Large Bucket Program	\$150.00	\$160.00	\$150.00	\$160.00	\$150.00	\$160.00

Club Rentals	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed
Rental Clubs (Adult)	\$32.71	\$32.71	\$32.71	\$32.71	\$32.71	\$32.71
Rental Clubs (9 holes or Youth)	\$23.36	\$23.36	\$23.36	\$23.36	\$23.36	\$23.36

Special Programs	Winter Rate	Shoulder Rate	Summer Rate
Outings	No discount	No Discount	No Discount
Leagues	No discount	No discount	No Discount
Re-Play Rate	50% Off Prevailing	50% Off Prevailing	50% Off Prevailing

Fee Classification	FY-21 Approved	FY-22 Proposed
Annual Passes	Resident Rate	Resident Rate
Annual Pass - Single	\$2,000.00	\$2,500.00
Annual Pass - Double	\$2,500.00	\$3,200.00
Annual Pass - Junior	\$1,200.00	\$1,500.00
Annual Pass - Family	\$5,000.00	NA

- Dynamic pricing may be utilized to maximize revenue, fill underused times and/or to offer specials to attract new play, depending on market conditions.
- Season dates are approximate and subject to change.

FY2021 to FY2022 Budget-to-Budget Comparison for the Recreation Department
(on following page)

FY2021 & FY2022 Budget Comparison

Revenue	FY21	FY22	FY21/22 Difference	FY21/22 Variance %
Tennis Programs & Facilities	\$214,350	\$320,500	\$106,150	49.5%
Recreation Center/Seaview Park	\$650,787	\$651,000	\$213	0.0%
General Fund Sub-Total	\$865,137	\$971,500	\$106,363	12.3%
Marina Enterprise Fund	-\$11,041	\$9,554,961	\$9,566,002	86767.9%
Par 3 Golf Course Enterprise Fund	\$2,542,500	\$2,730,800	\$188,300	7.4%
Total	\$3,396,596	\$13,257,261	\$9,860,665	290.3%

Marina receivable items approved for write-off by
Town Council, October 2020.

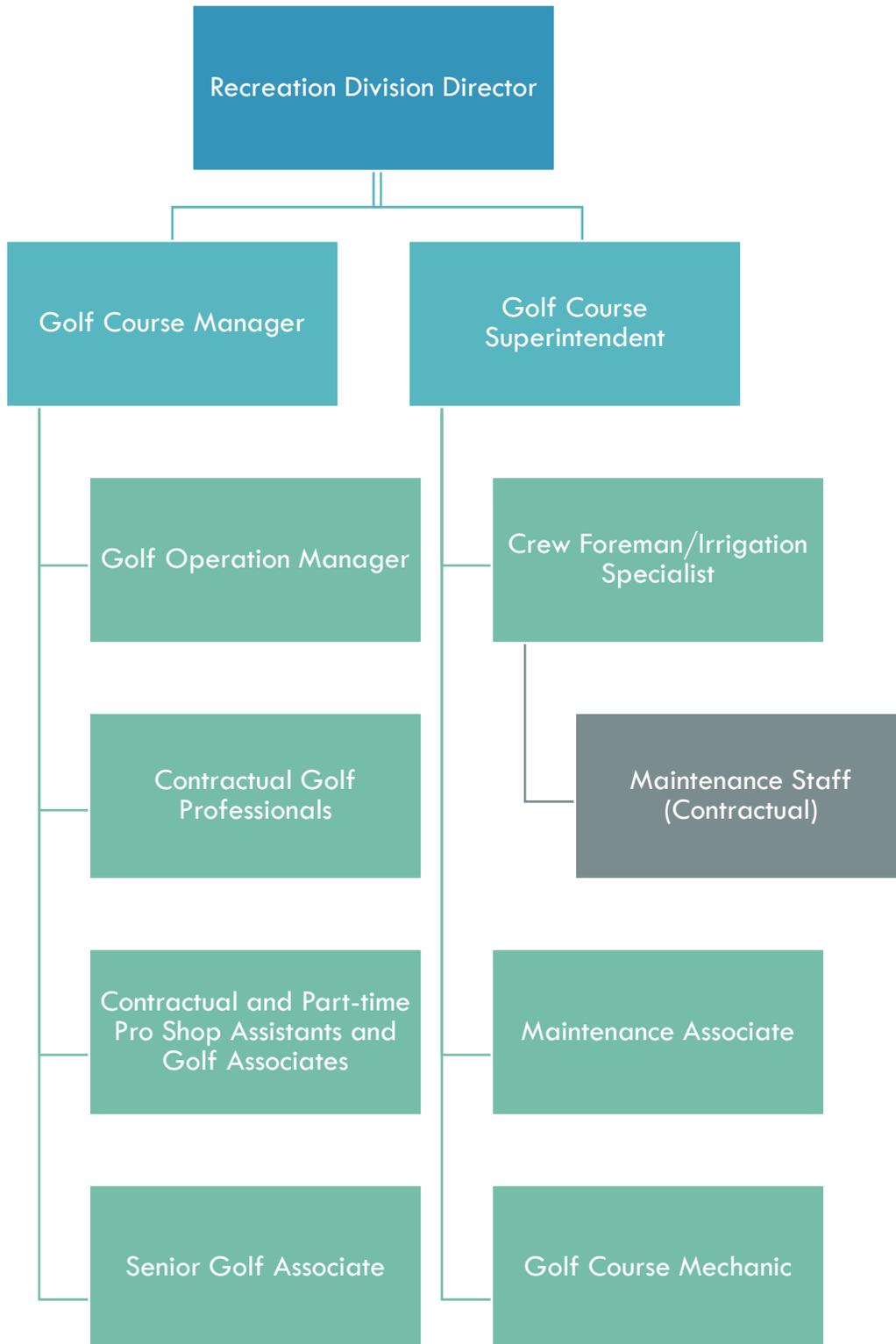
Operating Expenses	FY21	FY22	FY21/22 Difference	FY21/22 Variance %
Administration	\$209,810	\$297,884	\$88,074	42.0%
Tennis Programs & Facilities	\$417,496	\$496,118	\$78,622	18.8%
Recreation Center/Seaview Park	\$1,237,970	\$1,251,592	\$13,622	1.1%
General Fund Sub-Total	\$1,865,276	\$2,045,594	\$180,318	9.7%
Marina Enterprise Fund	\$793,334	\$2,461,874	\$1,668,540	210.3%
Par 3 Golf Course Enterprise Fund	\$1,864,466	\$2,069,533	\$205,067	11.0%
Total	\$4,523,076	\$6,577,001	\$2,053,925	45.4%

Operating Cost Recovery Estimates

Program Area	FY22 Expenses	FY22 Revenue	Difference	FY 2022 Cost Recovery
Administration	\$297,884		-\$297,884	
Tennis Programs & Facilities	\$496,118	\$320,500	-\$175,618	64.6%
Recreation Center/Seaview Park	\$1,251,592	\$651,000	-\$600,592	52.0%
General Fund Sub-Total	\$2,045,594	\$971,500	-\$1,074,094	47.5%
Marina Enterprise Fund	\$2,461,874	\$9,554,961	\$7,093,087	388.1%
Par 3 Golf Course Enterprise Fund	\$2,069,533	\$2,730,800	\$661,267	132.0%
Total	\$6,577,001	\$13,257,261	\$6,680,260	201.6%

- c: Rod Gardiner, Assistant Director of Recreation
Tony Chateauvert, Golf Course Manager
Tim Campbell, Golf Course Superintendent

PAR 3 ENTERPRISE FUND ORGANIZATIONAL CHART



Par 3 Enterprise Fund
Town of Palm Beach

FUND 402: PAR 3 ENTERPRISE FUND

The Par 3 Golf Course is a scenic and challenging facility, featuring holes which range up to 211 yards. The clubhouse, which opened in January 2014, offers a full-service pro shop and food and beverage services. There is a staff of qualified PGA instructors who conduct adult and junior clinics and private lessons. The Par 3 hosts outings, tournaments and league play. The maintenance building is located on the west side of South Ocean Boulevard.

The Golf Course Manager is responsible for daily supervision of the golf course, in conjunction with the Golf Course Superintendent. Both positions oversee a variety of full, part-time and contractual labor service employees. The Golf Manager also administers the golf instruction services contract.



Par 3 Enterprise Fund
Town of Palm Beach

Revenue and Expense Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted*	FY2021 Projected	FY2022 Budget	% Change
Revenues							
Golf Teaching Services	44,083	49,554	50,000	50,000	60,000	60,000	20.00%
Resident Pass Fees	9,000	16,900	10,000	10,000	18,700	10,000	0.00%
Non-resident Pass Fees	-	3,000	3,000	3,000	3,000	-	-100.00%
12 Play Pass - Regular Rate	1,820	2,880	1,500	1,500	1,500	1,500	0.00%
12 Play Pass - Resident Rate	4,466	8,467	6,000	6,000	6,000	6,000	0.00%
Greens Fees - Regular Rate	398,370	490,126	480,000	480,000	490,000	490,000	2.08%
Greens Fees - Resident Rate	57,677	62,013	65,000	65,000	65,000	80,000	23.08%
Greens Fees - Reg Weekends & Holidays	411,334	393,006	480,000	480,000	490,000	490,000	2.08%
Greens Fees - Resident Weekend & Holidays	98,894	76,020	130,000	130,000	155,000	150,000	15.38%
Merchandise Sales	202,154	210,498	225,000	225,000	250,000	267,200	18.76%
Food and Beverage Sales	453,183	356,230	400,000	400,000	425,000	440,000	10.00%
Riding Cart Rental - Resident Rate	69,684	47,106	72,000	72,000	78,000	80,000	11.11%
Riding Cart Rental - Regular Rate	264,979	303,211	285,000	285,000	290,000	290,000	1.75%
Marina Amenity	-	-	-	-	-	18,100	100.00%
Pull Cart Rental	34,065	22,571	30,000	30,000	30,000	30,000	0.00%
Club Rentals	78,654	62,889	80,000	80,000	80,000	80,000	0.00%
Driving Range	99,476	83,678	105,000	105,000	115,000	115,000	9.52%
Driving Range - 10 bucket program	20,243	21,750	25,000	25,000	30,000	30,000	20.00%
Programs and Special Events	3,074	1,083	4,000	4,000	4,000	4,000	0.00%
Golf Pro Administrative Fee	3,695	-	-	-	-	-	0.00%
Golf Outings	71,240	41,244	85,000	85,000	90,000	85,000	0.00%
Gift Certificates Sold	18,952	18,878	30,000	30,000	30,000	30,000	0.00%
Gift Certificates Redeemed	(14,452)	(10,235)	(30,000)	(30,000)	(30,000)	(30,000)	0.00%
Maint. And Improvement Fee	114,515	10,286	-	-	-	-	0.00%
Sales Tax Commission	360	330	500	500	500	-	-100.00%
Golf Now Transaction Fee	5,193	10,926	1,500	1,500	1,500	-	-100.00%
Electricity - Par 3	3,962	5,944	4,000	4,000	4,000	4,000	0.00%
Interest Income	4,079	150	-	-	-	-	0.00%
Miscellaneous Revenue	646	-	-	-	-	-	0.00%
TOTALS	2,459,347	2,288,505	2,542,500	2,542,500	2,687,200	2,730,800	7.41%
Expenses							
Salaries and Wages	475,054	485,340	552,436	552,436	494,500	543,213	-1.67%
Employee Benefits	386,336	272,139	293,395	293,395	293,535	315,595	7.57%
Contractual	583,278	587,045	680,285	680,662	786,121	793,300	16.61%
Commodities	298,925	337,059	338,350	343,388	402,375	417,425	23.37%
Capital Outlay	-	-	-	-	-	-	0.00%
TOTALS	1,743,593	1,681,583	1,864,466	1,869,880	1,976,531	2,069,533	11.00%
Operating Revenues Over/(Under)							
Expenses	715,755	606,922	678,034	672,620	710,669	661,267	
Transfer to Equipment Replace and Golf course Reserve Fund	(180,790)	(179,649)	(237,712)	(250,586)	(177,384)	(226,391)	
Assets	(41,284)	(500)	-	-	-	-	
Contingency	-	-	(93,223)	(93,223)	-	(103,477)	
Transfer to Debt Service	(199,338)	(199,813)	194,813	(194,813)	(194,813)	(191,100)	
Transfer to General Fund	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	
Total Revenues Over/(Under)							
Expenses	269,343	201,959	516,912	108,998	313,472	115,300	

Par 3 Enterprise Fund
Town of Palm Beach

Golf Course & Buildings Reserves						
Beginning Balance	872,468	875,012	984,467	984,467	984,467	960,389
Capital Expenses	(150,763)	(43,852)	(237,712)	(250,586)	(177,384)	(190,500)
Transfer to Reserve Fund	153,307	153,307	153,307	153,307	153,307	153,307
Ending Balance	875,012	984,467	900,061	887,187	960,389	923,196

Equipment Replacement Reserves						
Beginning Balance	578,501	485,847	410,963	410,963	410,963	419,130
Equipment Replacement Purchases	(174,485)	(174,485)	(102,450)	(102,450)	(102,450)	(98,000)
Transfer to Reserve Fund	81,831	99,601	110,617	110,617	110,617	73,084
Ending Balance	485,847	410,963	419,130	419,130	419,130	394,214

Financial Depreciation (Assets other than equipment)	(306,613)	(306,613)	(306,613)	(306,613)	(306,613)	(306,613)
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Beginning Net Assets	-	-	10,135,790	10,135,790	10,135,790	10,449,262
Ending Net Assets	10,269,074	10,135,790	10,652,702	10,244,788	10,449,262	10,564,562

*In FY19 Par 3 Golf Course was moved from the Recreation Enterprise Fund (403) into the Par 3 Golf Course Enterprise Fund (402)

GOLF REVENUES

TEACHING SERVICES

Percentage of lesson fees taught by contracted Golf Pros

RESIDENT PASS FEES

Fee paid by resident for annual pass

12-PLAY PASS – REGULAR RATE

Fee paid for 12-play multi use pass by non-resident

12-PLAY PASS – RESIDENT RATE

Fee paid for 12-play multi use pass by Palm Beach resident

GREENS FEES – REGULAR RATE

Fee paid for daily play by non-residents

GREENS FEES – RESIDENT RATE

Fee paid for daily play by Palm Beach resident

GREENS FEES – REGULAR WEEKEND & HOLIDAYS

Fees paid by non-residents for greens fees on Friday, Saturday, Sunday and holidays

GREENS FEES – RESIDENT WEEKEND & HOLIDAY

Fees paid by Palm Beach residents for greens fees on Friday, Saturday, Sunday and holidays

MERCHANDISE SALES

This figure represents revenue for merchandise sales in the pro-shop

FOOD AND BEVERAGE SALES

This figure represents the agreement for a food and beverage contractor

RIDING CART RENTAL – RESIDENT RATE

Fee paid for rental of riding cart by Palm Beach resident

Par 3 Enterprise Fund
Town of Palm Beach

RIDING CART RENTAL – REGULAR RATE

Fee paid for rental of riding cart by a non-resident

PULL CART RENTAL

Fee paid for rental of pull cart

CLUB RENTALS

Fee paid for use of Town owned rental clubs

DRIVING RANGE

Fee paid for use of golf balls on driving range

DRIVING RANGE – 10 BUCKET PROGRAM

Fee paid for multi-use purchase of tokens for golf range usage

PROGRAMS AND SPECIAL EVENTS

Rate category for special programs and activities

GOLF OUTINGS

Revenue from pre-arranged golf outings

GIFT CERTIFICATES SOLD

This is a pass through account that is offset by an account for gift certificates redeemed. Actual revenue received is reported in accounts where it is spent (i.e. green fees)

MAINTENANCE AND IMPROVEMENT FEE

Fee that was paid per round of golf, beginning in FY2020 the fee was incorporated into the various fees

SALES TAX COMMISSION

Discount received from the State of Florida for timely filing and payment of sales tax

GOLF NOW TRANSACTION FEES

Convenience fee charged for booking tee times on GolfNow website (no longer using this service)

ELECTRIC REIMBURSEMENT FROM RESTAURANT

Reimbursement from restaurant for cost of electric service to old clubhouse

EXPENSES

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

These expenses reflect an increased use of contracted labor and other maintenance and operational services performed and are expected to increase as a result of inflation and increased participation.

Par 3 Enterprise Fund
Town of Palm Beach

COMMODITIES

Expenses within these accounts are expected to rise as a result of inflation and increased participation.

CAPITAL OUTLAY

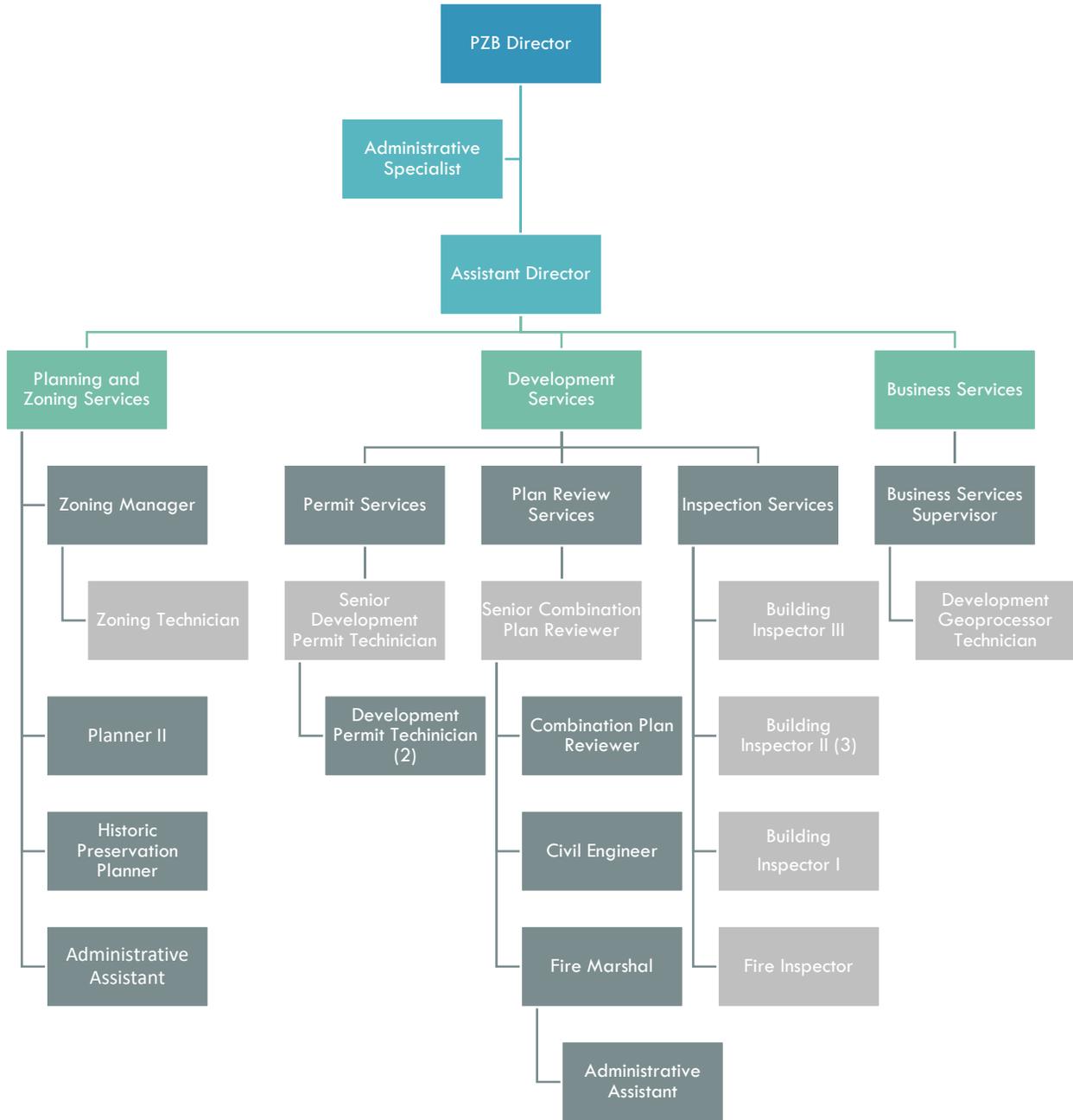
Expenses incurred include equipment replacement purchased through the Equipment Replacement Fund.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Golf Manager	1.000	1.000	1.000	1.000	1.000
Golf Course Superintendent	1.000	1.000	1.000	1.000	1.000
Crew Forman/Irrigation Specialist	1.000	1.000	1.000	1.000	1.000
Golf Course Mechanic	1.000	1.000	1.000	1.000	1.000
Pro-Shop Assistant	1.515	1.515	1.000	-	-
Golf Operations Supervisor	-	-	-	1.000	1.000
Maintenance Worker	1.000	0.750	0.750	0.750	0.750
Senior Golf Associate	-	1.000	1.000	1.000	1.000
Equipment Operator	0.250	0.250	0.250	-	-
Golf Course Associate	0.850	1.250	0.850	0.312	0.309
Administrative Clerk	-	0.100	0.100	-	-
Assistant Director of Recreation	-	0.100	0.100	0.100	0.100
Recreation Division Director	-	-	-	-	0.250
Rec Facilities Maintenance Supervisor	-	-	-	-	0.100
Dir. of Bus Development & Operations	-	0.300	0.250	0.250	-
Administrative Assistant	-	0.100	0.100	0.100	0.100
Recreation Supervisor	-	0.250	0.200	0.100	-
Public Works Employees	.090	0.090	0.098	0.098	-
	7.705	9.190	8.698	7.710	7.609



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PLANNING, ZONING AND BUILDING ORGANIZATIONAL CHART



BUILDING ENTERPRISE FUND

MISSION:

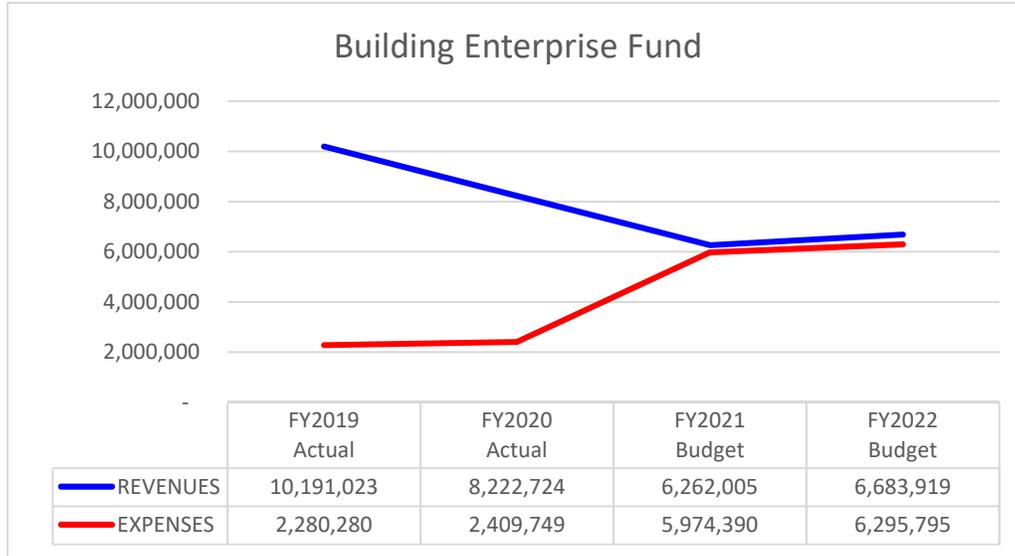
The Building Enterprise Fund identifies, recommends and implements the vision of the community, as expressed through the policies of the Town Council, relative to the development, redevelopment and use of real property, to ensure the beauty, quality of life and character of the Town, and the health, safety and welfare of our residents, businesses and visitors, while providing the highest quality of service to our customers.

Revenue and Expense Summary

	FY2019	FY2020	FY2021	FY2021	FY2021	FY2022	%
	Actual	Actual	Budget	Adjusted*	Projected	Budget	Change
Revenues							
Town Plan Review & Town Inspection	8,681,067	6,806,918	5,500,000	5,500,000	6,630,958	5,710,000	3.82%
Permit Processing	24,270	21,190	38,000	38,000	41,986	40,000	5.26%
Permit Penalty	41,276	25,888	15,000	15,000	43,040	45,000	200.00%
Reinspection Fees	3,240	1,510	1,600	1,600	1,820	2,000	25.00%
Contractor Registration Fees	9,570	6,725	8,500	8,500	6,700	7,000	-17.65%
Permit Revision Fee	197,575	178,600	180,000	180,000	166,150	180,000	0.00%
Flood Plain Management Fee	10,958	11,250	10,000	10,000	13,500	10,000	0.00%
Right of Way Permits	1,079,411	1,026,273	393,400	393,400	632,429	600,000	52.52%
Building Inspection Fund Fees	13,681	10,602	11,000	11,000	10,142	10,000	-9.09%
Radon Gas	9,245	7,143	10,000	10,000	6,833	10,000	0.00%
ROW Violations	66,720	63,475	29,505	29,505	11,858	15,000	-49.16%
Building Permit Search Fee	53,650	55,650	50,000	50,000	122,550	50,000	0.00%
Miscellaneous Revenue	360	7,500	15,000	15,000	123	4,919	-67.21%
TOTALS	10,191,023	8,222,724	6,262,005	6,262,005	7,688,089	6,683,919	6.74%
Expenses							
Salaries and Wages	1,060,137	998,913	1,418,123	1,418,123	987,221	1,440,415	1.57%
Employee Benefits	642,530	622,438	749,667	749,667	689,002	726,080	-3.15%
Contractual	551,255	764,630	573,600	573,600	866,781	897,300	56.43%
Commodities	26,358	23,767	33,000	33,000	31,376	32,000	-3.03%
Capital Outlay	-	-	-	-	-	-	0.00%
Transfer for Services to the General Fund	-	-	3,200,000	3,200,000	3,200,000	3,200,000	0.00%
TOTALS	2,280,280	2,409,749	5,974,390	5,974,390	5,774,380	6,295,795	5.38%
Operating Revenues Over/(Under)							
Expenses	7,910,743	5,812,975	287,615	287,615	1,913,709	388,124	
Depreciation	(95,035)	(98,323)	(96,038)	(96,038)	(96,038)	(93,363)	
Capital Expenses	-	-	-	-	-	-	
Contingency	-	-	(138,720)	(138,720)	-	(154,790)	
Other	-	-	-	-	-	-	
TOTAL REVENUES OVER/(UNDER)	7,815,708	5,714,652	52,858	52,858	1,817,671	139,971	
EXPENSES	7,815,708	5,714,652	52,858	52,858	1,817,671	139,971	
Beginning Net Assets	-	-	-	-	-	1,817,671	
ENDING NET ASSETS	-	-	52,858	52,858	1,817,671	1,957,642	

*In FY2021 two PZB programs were moved from the General Fund (001) into the Building Enterprise Fund (405)
The shaded areas are presented for trend analysis only

Building Enterprise Fund
Town of Palm Beach



	FY2019	FY2020	FY2021*	FY2022
Total Full Time Equivalent Employees	17.050	16.150	17.650	17.025

*In FY2021 two programs were moved from the General Fund into the new Building Enterprise Fund

PROGRAM: PERMIT ISSUANCE 212

MISSION:

This division exists to provide for the life, safety and welfare of Palm Beach citizens and visitors through the enforcement of building codes and accurate and accessible historical records of all Departmental files. Moreover, this division promotes and maintains high architectural standards of physical structures in Palm Beach.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Review building permit applications and plans for adherence to Town codes and policies and issue building permits;
- Communicate Town requirements with contractors, designers, property owners and other Town departments;
- Ensure that contractors working in the Town have a valid contractor license;
- Coordinate and support the Architectural Commission;
- Keep citizens informed and educated;
- Process applications for architectural approval of proposed construction projects as directed by codes and policy;
- Record departmental revenues accurately; and
- Organize, digitize and retrieve departmental records for public use.

Expense Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted**	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	525,122	439,723	654,702	654,702	426,031	634,323	-3.11%
Employee Benefits	340,602	301,090	365,946	365,946	331,881	334,018	-8.72%
Contractual	243,216	356,971	241,100	241,100	418,552	372,600	54.54%
Commodities	12,934	14,143	19,000	19,000	16,758	18,500	-2.63%
Capital Outlay	-	-	-	-	-	-	0.00%
TOTALS	1,121,874	1,111,927	1,280,748	1,280,748	1,193,222	1,359,441	6.14%

*In FY21 Program 212 was moved from the General Fund (001) into the Building Enterprise Fund (405)

The shaded areas are presented for trend analysis only

**FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Includes costs associated with legal services, general planning activities, and concurrency studies per state law.

COMMODITIES

Includes office and computer supplies and replacement costs, and continued software enhancements.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Director	0.150	0.150	0.150	0.150	0.150
Assistant Director	0.300	-	0.300	0.300	0.300
Building Official	0.500	0.500	-	-	-
Planning Administrator	0.300	0.300	0.300	-	-
Planner II	-	-	-	-	0.700
Administrative Specialist	0.300	0.300	0.300	0.300	0.300
Chief Construction Inspectors	0.300	0.900	0.900	-	-
Building Inspector II	-	-	-	0.500	0.500
Building Inspector III	-	-	-	0.100	0.100
Combination Plan Reviewer	1.400	1.400	1.400	1.700	0.700
Combination Plan Reviewer, SR	-	-	-	0.700	0.700
Development Geoprocessor	1.000	1.000	1.000	1.000	1.000
Civil Engineer	0.500	0.500	0.500	0.500	0.500
Senior Development Permit Technician	-	-	-	0.500	0.500
Development Permit Technician	2.500	1.500	1.500	1.000	1.000
Office Manager	0.530	0.500	-	-	-
Business Services Supervisor	-	-	0.500	0.500	0.500
Business Systems Analyst	-	-	0.500	-	-
Administrative Assistant	0.500	0.500	0.500	0.500	0.675
Historic Preservation Planner	-	-	-	0.300	0.300
Document Management Coordinator	1.000	1.000	-	0.500	-
Office Assistant III	1.000	-	-	-	-
	10.280	8.550	7.850	8.550	7.925

PROGRAM: INSPECTION & COMPLIANCE 213

MISSION:

This division exists to provide protective services to the residents and businesses of the Town through professional and responsible enforcement of building codes and Town policies related to unimproved land, development, construction activities, and issuance of business tax receipts.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Inspect construction sites to ensure compliance with appropriate State and Town codes and land development regulations;
- Issue permits for right of way parking and storm water improvements; and
- Review commercial operations for conformance to the zoning code.

Expense Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Adjusted**	FY2021 Projected	FY2022 Budget	% Change
Salaries and Wages	535,015	559,190	763,421	763,421	561,190	806,092	5.59%
Employee Benefits	301,928	321,349	383,721	383,721	357,121	392,062	2.17%
Contractual	308,039	407,659	332,500	332,500	448,229	524,700	57.80%
Commodities	13,424	9,624	14,000	14,000	14,618	13,500	-3.57%
Capital Outlay	95,035	98,323	96,038	96,038	96,038	93,363	-2.79%
TOTALS	1,253,441	1,396,144	1,589,680	1,589,680	1,477,196	1,829,717	15.10%

*In FY21 Program 213 was moved from the General Fund (001) into the Building Enterprise Fund (405)

The shaded areas are presented for trend analysis only

**FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Contract costs related to construction permits, including permit inspections, travel and education and storage and scanning. Increases reflect the additional costs for contract inspections, caused by the increase in construction activities and the outsourcing of some permit-related public works inspections, to assist the department in maintaining its goal of completion on the same day, of all inspections scheduled by 6:00 a.m.

COMMODITIES

Office supplies and any necessary software enhancements

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Director	0.100	0.100	0.100	0.100	0.100
Assistant Director	0.300	-	0.300	0.300	0.300
Building Official	0.500	0.500	-	-	-
Building Inspector I	0.500	0.900	-	1.000	1.000
Building Inspector II	2.700	1.200	2.100	2.500	2.500
Building Inspector II	-	-	-	0.900	0.900
Administrative Specialist	0.200	0.200	0.200	0.200	0.200
Administrative Assistant	-	-	-	-	0.200
Combination Inspector	2.000	2.000	2.000	-	-
Planner I	-	-	-	-	0.500
Planner II	-	-	-	-	0.300
Combination Plan Reviewer	0.600	0.600	0.600	0.300	0.300
Combination Plan Reviewer SR	-	-	-	0.300	0.300
Civil Engineer	0.500	0.500	0.500	0.500	0.500
Senior Development Permit Technician	-	-	-	0.500	0.500
Development Permit Coordinator	0.500	1.500	1.500	1.000	1.000
Zoning Technician	0.500	0.500	-	0.500	-
Business Systems Analyst	-	-	0.500	-	-
Office Manager	0.500	0.500	-	-	-
Document Management Coordinator	-	-	-	0.500	-
Business Services Supervisor	-	-	0.500	0.500	0.500
	8.900	8.500	8.300	9.100	9.100



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Town of Palm Beach



Self Insurance – Risk (501)



TOWN OF PALM BEACH

Office of Risk Management

MEMORANDUM

To: Kirk W. Blouin, Town Manager
Via: Kennie Wells, Division Director of Human Resources
From: Karen Temme, Risk Manager
Date: May 22, 2021
Re: FY2022 Budget Highlights for Risk Management

Risk Management Budget

FY2022 Estimated Request	\$5,671,827
FY2021 Adopted	\$5,643,388

The overall Risk budget proposed for FY2022 is estimated to increase by .50% or \$28,439 over the FY2021 Adopted Budget.

Contractual Expenses estimated increases are listed below:

- **Unfunded Mandate:**
Budgeted \$3,600 for in-class training for Public Safety to comply with the unfunded mandate of section 112.1815(6), F.S. where the Town must provide educational training related to mental health awareness, prevention, mitigation, and treatment.
- **Insurance Premiums for FY22**
Renewals for October 1st will be received in August and presented to the Town Council in September. Based on current claims and marketplace trends the Town can expect an overall anticipated rate change for fixed and variable costs of 6%. At this time, the Town's property insurance carrier, FMIT is forecasting a rate increase of 15-20%. The Town's Cyber liability carrier Beazley, a Lloyds of London company is forecasting a 30% increase. Renewing the Cyber liability coverage will again depend on the quality of the Town's multi-factor authentication controls.

Exact rate increases will be finalized upon renewal; however, even if premiums increase by the estimated amounts we do not expect an increase to the Risk Management for FY22 budget. Please refer to the attached spreadsheet for Insurance Premiums FY2021 Actual vs FY2022 Budget by Coverage Type.

Self Insurance Fund - Risk
Town of Palm Beach

FUND 501: SELF INSURANCE FUND (RISK MANAGEMENT)

MISSION:

This division exists to provide a safe and healthy work environment for all employees, and to minimize the adverse effects of unexpected losses. Ensuring that a Comprehensive Risk Management Program is in place that best protects the interests of the Town and its employees.

MAIN ACTIVITIES:

The most important things we do to fulfill the mission are:

- Identify exposures and address resolutions
- Determine proper method for insurance coverage by analyzing options
- Manage claims in a manner that serves both the interests of the claimant, as well as the Town
- Apply a variety of approaches to control loss and improve personal safety through the following:
 - Safety training, committees, bulletins, manual and handbook
 - Periodic safety inspections of Town facilities and property
 - Conducting motor vehicle report checks
 - Create various manuals and procedures as needed

Revenue and Expense Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
Revenues						
Risk Funding	1,898,059	1,900,819	2,010,439	2,010,439	2,173,487	8.11%
Insurance Proceeds	321,312	168,131	-	33,170	-	0.00%
Interest on Investments	305,805	233,804	200,000	78,187	100,000	-50.00%
Grant Revenue	29,835	-	-	-	-	0.00%
TOTALS	2,555,011	2,302,754	2,210,439	2,121,796	2,273,487	2.85%
Expenses						
Salaries and Wages	93,076	145,185	174,270	146,663	146,663	-15.84%
Employee Benefits	463,453	342,593	680,311	673,944	653,465	-3.95%
Contractual	1,588,767	1,630,740	1,786,127	2,009,469	1,868,643	4.62%
Commodities	2,360	2,242	2,680	2,556	3,056	14.03%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	2,758	2,758	-	-	-	0.00%
Other (Contingency)	-	-	3,000,000	-	3,000,000	0.00%
TOTALS	2,150,414	2,123,519	5,643,388	2,832,632	5,671,827	0.50%
Total Revenues						
Over/(Under) Expenses	404,597	179,235	(3,432,949)	(710,836)	(3,398,340)	
Beginning Net Assets	4,807,845	5,212,442	5,391,677	5,391,677	4,680,841	
ENDING NET ASSETS	5,212,442	5,391,677	1,958,728	4,680,841	1,282,501	

Self Insurance Fund - Risk
Town of Palm Beach

REVENUES

RISK FUNDING

Amount transferred from the general fund

MISCELLANEOUS

Subrogation of claims received from 3rd parties

INTEREST ON INVESTMENT

The interest revenue is based on the financial market conditions and funds available for investment

EXPENSES

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

The slight increase is based upon the actual costs for outsourcing the review of certificates of insurance that was implemented as a result of reorganization and reduction in staff allocated to Risk Management.

COMMODITIES

Slight increase in supplies for a printer/copier.

CONTINGENCY

Contingency policies for Risk were adopted October 1, 2001 via Resolution #55-01 to ensure financial stabilization.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Risk Manager	1.000	1.000	1.000	1.000	0.900
Division Director of HR	-	-	-	-	0.200
Assistant Town Manager	-	-	-	-	0.100
Human Resources Specialist	-	0.160	0.250	-	-
Assistant Director of HR	-	-	0.100	0.100	-
Director of HR	-	-	0.280	0.280	-
Administrative Assistant	0.500	-	-	0.400	0.200
Occupational Health Nurse	0.160	-	-	-	-
	1.660	1.160	1.630	1.780	1.400



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Town of Palm Beach



Self Insurance – Health (502)

Self-Insurance Fund - Health
Town of Palm Beach

FUND 502: SELF INSURANCE (HEALTH BENEFIT)

This program provides for the management of the employee health insurance program. Responsibilities include: planning, organizing, implementing, and directing the self-insurance fund of the Town's Health Insurance Program.

Revenue and Expense Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
Revenues						
Employer Contributions	3,681,886	3,679,772	3,689,570	3,689,570	3,689,570	0.00%
Employee Contributions	854,612	827,276	825,000	775,000	800,000	-3.03%
Miscellaneous Revenue	221,292	306,122	-	150,000	-	0.00%
Interest Income	271,569	231,822	200,000	50,000	115,000	-42.50%
TOTALS	5,029,359	5,044,992	4,714,570	4,664,570	4,604,570	-2.33%
Expenses						
Salaries and Wages	58,693	60,275	87,326	57,053	57,093	-34.62%
Employee Benefits	3,537,090	3,802,631	4,665,812	4,238,047	5,241,702	12.34%
Contractual	84,483	78,292	114,280	47,776	137,985	20.74%
Commodities	1,177	473	1,035	300	790	-23.67%
Capital Outlay	-	-	-	-	-	0.00%
Other (Contingency)	-	-	500,000	-	500,000	0.00%
TOTALS	3,681,444	3,941,671	5,368,453	4,343,176	5,937,570	10.60%
Total Revenues						
Over/(Under) Expenses	1,347,916	1,347,915	(653,883)	321,394	(1,333,000)	
Beginning Net Assets	5,441,579	6,789,495	8,137,410	8,137,410	8,458,804	
ENDING NET ASSETS	6,789,495	8,137,410	7,483,527	8,458,804	7,125,804	

REVENUES

EMPLOYER CONTRIBUTIONS

Town's portion of health care expenses; plan funding requirements are determined by experience and actuarial analysis conducted by the Gehring Group.

EMPLOYEE CONTRIBUCTIONS

Employee portion health care expenses.

INTEREST INCOME

This amount consists of interest earnings.

EXPENSES

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases. The decrease is attributed to the elimination of the Director of Human Resources position and additional changes to FTE allocations.

Self-Insurance Fund - Health
Town of Palm Beach

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

Includes professional and other contracted services. The increase is due to added contracted services for a 1094-C/1095-C filing program, off-site document and record storage services, and a dedicated HR Specialist from the Gehring Group.

COMMODITIES

Commodities include office supplies and training expenses associated with professional development.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Division Director of Human Resources	-	-	-	-	0.100
Director of Human Resources	0.100	0.100	0.100	0.100	-
Assistant Director of Human Resources	0.200	0.200	0.200	0.200	-
Risk Manager	-	-	-	-	0.100
Human Resources Generalist	-	-	-	-	0.050
Administrative Assistant	-	-	-	0.400	0.100
Office Asst II/OHC	0.125	-	-	-	-
Occupational Health & Wellness Nurse	0.170	-	-	-	-
Human Resources Coordinator	0.320	0.320	0.320	0.320	0.050
Human Resource Specialist	-	0.200	0.200	-	-
Human Resource Analyst	0.100	0.100	0.100	0.100	0.250
	1.015	0.920	0.920	1.120	0.650

Town of Palm Beach



Equipment Replacement Fund (320)

FUND 320: EQUIPMENT REPLACEMENT FUND

This fund was established to provide a means to replace capital and computer equipment, excluding enterprise fund equipment, when the end of its useful life has been reached.

Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to maintain. Depreciation is funded annually with a transfer from the various departments to the Equipment Replacement Fund based on the economic life and replacement cost of the equipment utilized by each department. The calculation for funding was modified in FY2006 to use replacement cost rather than original cost to insure sufficient funds are available when the asset is replaced.

Depreciation for fixed assets is calculated using the straight line method which takes replacement cost less anticipated salvage value divided by the expected useful life of the asset.

The established asset value threshold for inclusion in the Equipment Replacement Fund is: \$5,000 for fixed assets, and \$3,000 for computer assets.

Revenue and Expense Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
Revenues						
Interest on Investments	619,972	589,139	200,000	50,000	100,000	-50.00%
Surplus Equipment Proceeds	(2,413)	9,169	55,000	90,000	75,000	36.36%
Trsfr from General and Other Funds	3,138,567	2,814,320	2,273,299	2,273,299	2,303,287	1.32%
Miscellaneous	-	716	-	-	-	0.00%
TOTALS	3,756,126	3,413,344	2,528,299	2,413,299	2,478,287	-1.98%
Expenses						
Transfer to General Fund	780,421	-	-	-	-	0.00%
Contractual	-	-	-	-	11,100	100.00%
Capital Lease - Kiosks	-	-	-	-	48,312	100.00%
Capital Outlay - Equipment	825,733	1,885,782	2,292,696	1,948,691	1,241,308	-45.86%
Capital Outlay - IT Equipment	311,050	17,646	540,400	554,294	526,111	-2.64%
TOTALS	1,917,204	1,903,428	2,833,096	2,502,985	1,826,831	-35.52%
Total Revenues Over/(Under)						
Expenses	1,838,922	1,509,915	(304,797)	(89,686)	651,456	
Contingency	-	-	(500,000)	-	(500,000)	
Beg Investment in Capital Assets	9,918,870	9,918,870	10,139,227	10,139,227	12,642,212	
Beginning Unrestricted Net Assets	15,889,600	15,889,600	17,678,027	17,678,027	15,085,356	
ENDING NET ASSETS	27,647,392	27,318,385	27,012,457	27,727,568	27,879,024	

REVENUES

INTEREST ON INVESTMENTS

The interest revenue is based upon the financial market conditions and funds available for investment

Equipment Replacement Fund
Town of Palm Beach

SURPLUS EQUIPMENT PROCEEDS

This revenue source represents the sale of surplus equipment

TRANSFER FROM GENERAL AND OTHER FUNDS

This transfer represents the depreciation expense charged to General and Coastal Fund program budgets and transferred to the Equipment Replacement Fund on an annual basis

EXPENSES

TRANSFER TO GENERAL FUND

Transfer of previously accumulated depreciation funds on assets that will not be replaced

CAPITAL LEASE – KIOSKS

Annual lease payments on town-wide parking kiosks

CAPITAL OUTLAY – EQUIPMENT

This represents the budget for the replacement of vehicles, machinery and office equipment

CAPITAL OUTLAY – IT EQUIPMENT

This represents the budget for the replacement of computer equipment

CONTINGENCY

Contingency reserve

DEPRECIATION CHARGES BY DEPARTMENT	
FY2022	
Department	Depreciation
Town Manager's Office	\$0
Information Technology	207,759
Town Clerk	0
Finance	3,326
Planning and Zoning	5,955
Recreation	52,944
Fire Rescue	560,753
Police	743,562
Public Works	633,662
Building Fund	93,363
Coastal Fund	1,963
TOTAL DEPRECIATION	\$2,303,287

REPLACEMENT EQUIPMENT FY 2022	
Department	Cost
Fire Rescue	
Freightline chassis, rescue body	303,887
2022 Demers F450 Rescue Ambulance	300,477
Compressed Air Unit	87,418
Ready Rack Washer Extractor	7,422
Police	
Hybrid Patrol Pursuit (2)	100,000
Admin Patrol Vehicle	30,000
Surveillance Equipment	100,370
Public Works	
Portable Generator	28,000
Conflict Monitor	9,734
Pro Link Diagnostic Tool	13,000
Ford T-250 Cargo Van	28,000
Ford F-250 Utility Body	37,000
International MV607 Dump Truck (2)	196,000
Information Technology	
Computer Equipment	526,111
TOTAL EQUIPMENT REPLACEMENT EXPENDITURES	\$1,767,419



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Town of Palm Beach



Employees Retirement System (600)

RETIREMENT FUND

The Town provides pension benefits for General Employees, Police Officers and Firefighters. Approximately 268 active employees and 444 retirees are covered by the three Plans.

The Town of Palm Beach Retirement System Board of Trustees is responsible for the administration of all of the Town’s pension assets and retirement programs. An outside pension consultant serves the board as retirement system administrator. Details of the pension benefits are outlined later in this section.

The Town’s Retirement Plan Administration consists of Town Staff in Finance and Human Resources and an external provider, GRS Consulting. In FY20, a Defined Contribution Committee was formed. This committee is involved in the oversight of the fiduciary obligation for management of the DC retirement plans and is managed by Human Resources.

The contribution requirements of the Plan members are established and may be amended by the Town Council. Plan members are required to contribute a percentage of their pensionable earnings.

Benefit Group	Defined Benefit Plan Employee Contribution	401(a) Defined Contribution Plan			
		Mandatory Contribution		Voluntary Contribution (post tax)	
		Employee	Employer	Employee	Employer
General Employees	3.5%	3%	3%	Voluntary up to the maximum allowable under IRS regulations	Up to 2.0%
Lifeguard Employees	3.5%	3%	3%		Up to 2.0%
Firefighter Union	8.5%				
Firefighter Non-Union	8.5%				
Police Officer	8.5%				

The FY22 actuarially determined contribution to the defined benefit plan totals \$11,746,005. Due to concerns about the rising unfunded liability in the pension fund, a policy was adopted that would require annual appropriations of the annual required contribution plus \$5,420,000 to be capped at \$16 million. The Retirement Board approved a reduction in the UAAL amortization period from 25 years to a hybrid amortization of 15 years for experience gains/losses and plan changes and 20 years for assumption/method changes.

The Town began contributing the entire contribution in October of each fiscal year beginning in FY17. This early contribution allows for a reduction for interest savings due to the earlier than expected payment timing.

The funded ratio history for the each of the pension plans is shown in the chart below.

Retirement Fund
Town of Palm Beach

As of Fiscal Year End	FY2016	FY2017	FY2018	FY2019	FY2020
General Employees	74.10%	72.20%	72.90%	73.60%	75.70%
Lifeguards	64.00%	63.10%	63.80%	66.00%	69.50%
Police	68.60%	68.60%	71.10%	72.40%	75.40%
Fire-Rescue	62.60%	61.80%	63.90%	65.20%	68.30%

The actuarial determined employer contribution history for the defined benefit pension and the excess and extraordinary contributions for the last five years is shown in the table below:

Actuarially Determined Employer Contribution	2018	2019	2020	2021	2022
General	\$2,881,982	\$3,093,941	\$3,276,537	\$3,560,240	\$3,636,738
Lifeguards	181,145	204,527	210,518	215,911	195,379
Police	2,870,523	3,206,438	3,280,844	3,653,689	3,521,362
Fire-Rescue	3,262,296	3,676,531	3,972,519	4,362,652	4,392,526
Total	\$9,195,946	\$10,181,437	\$10,740,418	\$11,792,492	\$11,746,005
Excess Contributions	124,289	-	-	-	-
Extraordinary Contributions	4,759,016	9,501,699	5,420,000	5,420,000	5,420,000
Total Town Contributions	\$14,079,251	\$19,683,136	\$16,160,418	\$17,212,492	\$17,166,005

The Town's total contribution for the defined benefit and defined contribution plans for FY22 and FY21 is shown below. The FY21 total below decreased due to favorable demographic experience. The Town had accumulated \$560,945 in prepaid contributions. In FY21, the Town used a portion of the prepaid balance (\$126,945) to offset contributions. Staff is proposing to apply the remaining prepaid balance of \$434,000 to lower the unfunded liability directly and not lower the Town contribution.

Town Retirement Contributions	FY2021	FY2022	Change	% Change
General Employees DB	\$3,560,240	\$3,636,738	\$76,498	2.15%
Lifeguards DB	215,911	195,379	(\$20,532)	-9.51%
Police DB	3,653,689	3,521,362	(\$132,327)	-3.62%
Fire-Rescue DB	4,362,652	4,392,526	\$29,874	0.68%
Total DB Contribution	\$11,792,492	\$11,746,005	(\$46,487)	-0.39%
DC Contributions	\$626,921	\$629,507	\$2,586	0.41%
Total Town DB And DC Contribution	\$12,419,413	\$12,375,512	(\$43,901)	-0.35%

Based on recent pension changes, the Town no longer provides a DC plan for public safety employees. For General Employees and Lifeguards, the new plan was modified in FY18 and now the Town contributes a mandatory match of 3% and an optional match of 2% to the Defined Contribution (DC) plan. Total employer contributions to the DC plan per year are shown on the following page:

DC Contributions	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2022 Budget
General	\$467,062	\$445,592	\$450,148	\$620,455	\$622,499
Lifeguards	5,844	5,155	2,356	6,386	7,008
Total	\$472,906	\$450,747	\$452,504	\$626,841	\$629,507

Retirement Fund
Town of Palm Beach

The table below shows the breakdown in costs between Normal Cost and the amortization of the UAAL by benefit tier (Plan B and Legacy), for the plan as a whole and each employee group. A small number of grandfathered employees were accruing benefits under the legacy plan and their normal cost is included in the legacy plan percentages.

Actuarially Determined Contribution Breakdown by Benefit Tier					
Valuation Date: September 30, 2020					
	Total Plan	General	Ocean Rescue	Police	Firefighters
Participants	268	149	0	55	64
Total Plan					
Employer Normal Cost	12.83%	8.86%	0.00%	17.30%	16.90%
Amortization of UAAL	46.97%	26.63%	0.00%	67.67%	66.76%
Total	59.80%	35.49%	0.00%	84.97%	83.66%
Town Contribution	\$ 11,746,005	\$3,636,738	\$ 195,379	\$ 3,521,362	\$ 4,392,526
Plan B - Ongoing Plan					
Employer Normal Cost	12.83%	8.86%	0.00%	17.30%	16.90%
Amortization of UAAL	1.97%	1.63%	0.00%	2.24%	2.43%
Total	14.80%	10.49%	0.00%	19.54%	19.33%
Town Contribution	\$ 2,907,423	\$1,074,933	\$ 7,793	\$ 809,785	\$ 1,014,912
Plan A - Legacy Plan					
Employer Normal Cost	0.00%	0.00%	0.00%	0.00%	0.00%
Amortization of UAAL	45.00%	25.00%	0.00%	65.43%	64.33%
Total	45.00%	25.00%	0.00%	65.43%	64.33%
Town Contribution	\$ 8,838,582	\$2,561,805	\$ 187,586	\$ 2,711,577	\$ 3,377,614
Legacy cost	75.2%	70.4%	96.0%	77.0%	76.9%

Retirement Fund
Town of Palm Beach

The Town Council previously committed to lowering the investment return assumption from the current 6.8% to 6% by .2% per year. As of the September 30, 2020 valuation date, the cost to lower the assumption to 6% immediately would increase the Town Contribution for FY21 by \$3,349,902 and increase the UAAL by \$46,315,004. The details are shown in the chart below.

	Total Plan
Current Rate of 6.8%	
Employer Normal Cost	12.83%
Ammortization of UAAL	46.97%
Total	59.80%
Town Contribution	\$ 11,746,005
UAAL	\$ 94,163,607
Funded Ratio	72.70%
Assumption Change to 6%	
Employer Normal Cost	15.93%
Ammortization of UAAL	56.01%
Total	71.94%
Town Contribution	\$ 14,169,630
UAAL	\$ 126,842,512
Funded Ratio	66.40%
Difference	
Town Contribution	\$ 2,423,625
UAAL	\$ 32,678,905
Funded Ratio	-6.30%

Retirement Fund
Town of Palm Beach

UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)

The UAAL as of September 30, 2019, for all pension groups is \$94,163,607. The table below summarizes the causes for the increase since 2009.

Experience (Gain)/Loss include demographic experience due to salary increases, retirements, terminations, mortality experience and other census changes that differ from the actuarial assumptions. In addition, it also includes the gains/losses from investments.

Assumption changes include reductions in the investment assumption, changes in several demographic assumptions after an experience study and changes in the mortality tables. Benefit changes include the reduction in benefits in 2012 offset by benefit improvements made since 2012.

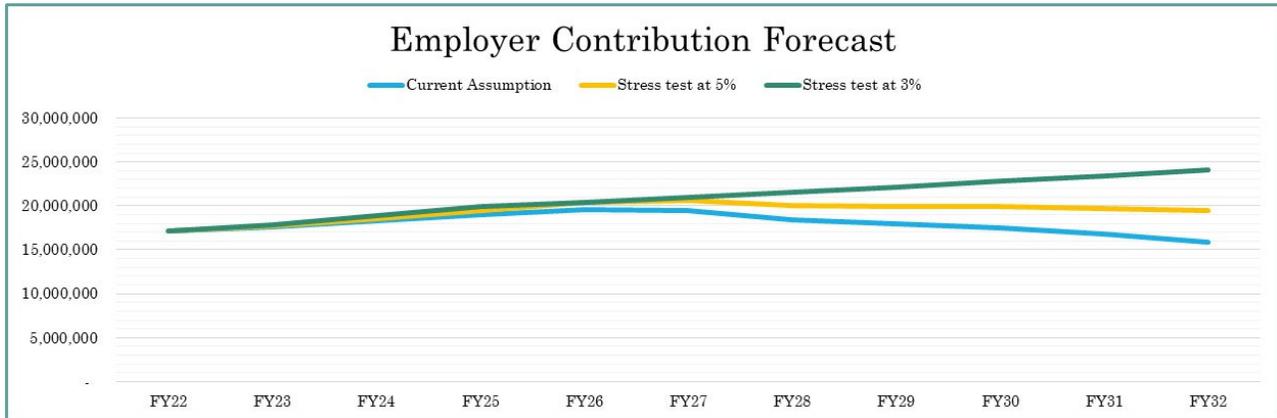
Date		General	Lifeguard	Police	Firefighter	Total
2009	Initial Unfunded	11,580,317	732,834	4,712,642	14,067,598	31,093,391
	Experience (Gain)/Loss					
2010	Experience (Gain)/Loss	1,166,335	67,219	820,214	1,305,374	3,359,142
2011	Experience (Gain)/Loss	(3,560,587)	114,796	387,799	(1,054,188)	(4,112,180)
2012	Experience (Gain)/Loss	3,919,061	262,603	5,553,719	4,790,261	14,525,644
2013	Experience (Gain)/Loss	(809,809)	22,644	2,124,265	1,835,308	3,172,408
2014	Experience (Gain)/Loss	(69,720)	(17,249)	894,776	169,502	977,309
2015	Experience (Gain)/Loss	2,378,242	91,546	2,284,460	2,107,224	6,861,472
2016	Experience (Gain)/Loss	31,693	(12,542)	(560,887)	2,852,112	2,310,376
2017	Experience (Gain)/Loss	183,591	79,532	290,878	531,876	1,085,877
2018	Experience (Gain)/Loss	1,763,403	74,816	661,953	1,186,455	3,686,627
2019	Experience (Gain)/Loss	978,469	23,131	1,379,748	1,478,350	3,859,698
2020	Experience (Gain)/Loss	199,122	(22,399)	(410,323)	(4,723)	(238,323)
	Total Experience (Gain)/Loss	6,179,800	684,097	13,426,602	15,197,551	35,488,050
	Benefit Changes					
2012	Benefit Changes	(4,265,256)	(208,382)	(3,801,892)	(6,617,363)	(14,892,893)
2013	Benefit Changes	68,346	-	-	-	68,346
2014	Benefit Changes	35,501	1,453	77,243	32,023	146,220
2016	Benefit Changes	1,340,957	19,553	786,012	369,919	2,516,441
2017	Benefit Changes	-	-	-	752,275	752,275
2019	Benefit Changes	-	-	-	-	-
2020	Benefit Changes	-	-	-	-	-
	Total Benefit Changes	(2,820,452)	(187,376)	(2,938,637)	(5,463,146)	(11,409,611)
	Assumption Method Changes					
2010	Assumption Method Changes	(1,649,038)	(45,944)	(596,953)	(727,091)	(3,019,026)
2011	Assumption Method Changes	(104,102)	59,987	366,501	183,683	506,069
2012	Assumption Method Changes	4,145,696	233,225	4,134,343	4,230,664	12,743,928
2015	Assumption Method Changes	5,774,343	163,939	1,659,269	2,150,996	9,748,547
2016	Assumption Method Changes	2,265,817	151,298	2,814,110	2,880,470	8,111,695
2017	Assumption Method Changes	1,062,202	56,663	991,854	1,054,979	3,165,698
2018	Assumption Method Changes	1,086,899	57,517	1,011,479	1,087,726	3,243,621
2019	Assumption Method Changes	1,093,435	48,785	654,304	1,161,952	2,958,476
2020	Assumption Method Changes	1,705,842	(24,777)	(265,183)	116,887	1,532,769
	Total Assumption Method Changes	15,381,094	700,693	10,769,724	12,140,266	38,991,777
	UAAL as of September 30, 2020	30,320,759	1,930,248	25,970,331	35,942,269	94,163,607
	Membership - Retirees	218	12	106	108	444
	Membership - Active	149	-	55	64	268
	Membership - Terminated/Vested	40	3	28	28	99
	Ratio of Total Membership to UAAL	74,498	128,683	137,409	179,711	116,108

Retirement Fund
Town of Palm Beach

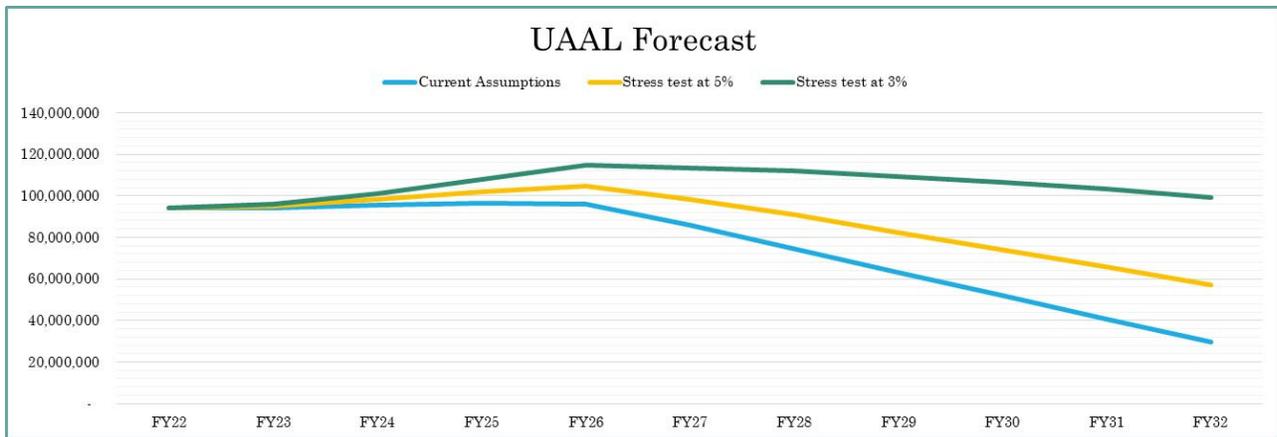
UAAL AND EMPLOYER CONTRIBUTION FORECAST

A ten-year forecast of the Unfunded Actuarial Accrued Liability (UAAL) and Employer Contribution has been prepared by the actuary. The current assumptions include the reduction in investment return by .2% per year from 6.8% used in the September 30, 2020 Actuarial Valuation Report to 6.0% as of September 30, 2024.

This forecast was stress tested using an estimated actual return on the market value of assets of 5% per year and 3% per year. The results are shown on the following charts for UAAL and Employer Contribution.



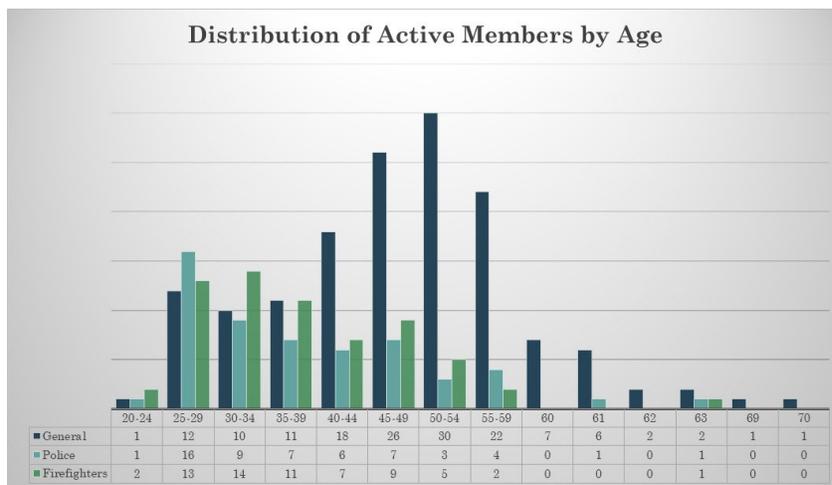
Since last year, there has been improvement in the UAAL forecast. This is due to the Town’s commitment to contribute an additional \$5,420,000 per year to the system, which has been included in the forecast and the reduction in the amortization period from 25 years to a hybrid of 20 years for assumption changes and 15 years for experience gains/losses and plan changes.



Retirement Fund
Town of Palm Beach

DEMOGRAPHIC INFORMATION

The following charts depict the System membership (Active, Retired and Vested Terminated Members) for the past 10 years. The first chart shows the total membership for all three funds. It is followed by charts depicting the membership for each separate benefit group. Information extracted from the September 30, 2020 Actuarial Report.



SUMMARY OF DEFINED BENEFIT PLAN PROVISIONS

Grandfathered Benefits: The benefits consist of the old defined benefit plan (Plan A - see below) including future accruals in Plan A for employees that were eligible to retire on or before May 1, 2012 (grandfather).

Plan A Benefits: The accrued benefits prior to May 1, 2012 in the old defined benefit plan (frozen benefits).

Plan B Benefits: The accrued benefits on and after May 1, 2012.

Normal Retirement:

ELIGIBILITY

Plan A

- I. *General:* 30 or more years of service, regardless of age; or age 55 with 10 or more years of service
- II. *Ocean Rescue:* Age 50 with 10 or more years of service. Or 10 or more years of service and age plus credited service totals 65 years or more.
- III. *Police and Firefighters:* 20 or more years of service, regardless of age; or, age 50 with 10 or more years of service; or, at least 10 years of service and age plus credited service totals 65 years or more.
- IV. Immediate vesting was granted to all employees who on May 1, 2012, were active contributing plan participants.

Plan B

General and Ocean Rescue: Age 62 with 10 or more years of service if employed or participating in DROP on May 1, 2017. If not employed or participating in DROP on May 1, 2017, retirement eligibility age is 65 with 10 or more years of service. Employees hired on or after May 1, 2017 are eligible to retire at age 62 with 10 or more years of service.

Police: Effective October 1, 2019, Age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to police officers who are participating in the DROP on October 1, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before October 1, 2019. Employees hired on or after October 1, 2016 are eligible to retire at age 56 with 10 or more years of service. If not employed or participating in DROP on October 1, 2016, retirement eligibility age is 65 with 10 or more years of service.

Non-union Firefighters: Effective October 1, 2019, Age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to non-union firefighters who are participating in the DROP on October 1, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before October 1, 2019. Employees hired on or after October 1, 2016 are eligible to retire at age 56 with 10 or more years of service. If not employed or participating in DROP on October 1, 2016, retirement eligibility age is 65 with 10 or more years of service.

Union Firefighters: Effective November 2, 2019 Age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to union firefighters who are participating in the DROP on November 2, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before November 2, 2019. Employees hired on or after August 12, 2017 are eligible to retire at age 56 with 10 or more years of service. If not employed or participating in DROP on August 12, 2017, retirement eligibility age of 65 with 10 or more years of service.

Retirement Fund
Town of Palm Beach

Pension Amount

Plan A

- a) *General*: Average final compensation (AFC) times the sum of a) 2.75% for service earned after September 30, 1990, to a maximum of 82.5%, plus 2.35% for service earned on or before September 30, 1990 for the first 30 years of service, plus, b) 1.0% for service in excess of 30 years.
- b) *Ocean Rescue*: AFC times the sum of a) 2.85% for the first 25 years of service with a maximum of 71.25%, plus, b) 1.0% for service in excess of 25 years.
- c) *Police Officers and Firefighters*: AFC multiplied by the sum of a) 3.5% per year of credited service to a maximum of 87.5 percent, plus, b) 2.0% per year of credited service, if any, in excess of 43.75 years.

Plan B

General and Ocean Rescue: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012, through April 30, 2017 and multiplied by 1.70% per year after May 1, 2017.

Union Firefighters: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012 through September 30, 2017. AFC multiplied by 2.75% per year of credited service on or after October 1, 2017.

Police and non-union Firefighters: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012 through September 30, 2016. AFC multiplied by 2.75% per year of credited service on or after October 1, 2016.

Members can elect an optional **survivorship benefit with an actuarial reduction in benefit**.

Average Final Compensation (AFC):

Plan A

Average of the highest 2 consecutive years within the member's last 5 years of credited service.

Plan B

AFC after April 30, 2012, is the average of the final 5 years of credited service.

DROP Retirement: Both Plan A and Plan B

Eligibility - Same as Normal Retirement. Participation must be terminated within 5 years of DROP commencement.

Pension Amount

General and Ocean Rescue: 100% of member's accrued benefit at the date of election to participate in DROP. Grandfathered General and Ocean Rescue employees: 98% of member's accrued benefit at the date of election to participate in DROP

Police and Firefighters: 100% of the member's accrued benefit at the date of election to participate in DROP.

The rate of return credit for the DROP and Share accounts is calculated based on a five-year trailing average annual return of the plan, and applied to the DROP and Share balances at the end of each quarter on the average daily balance for the quarter.

Retirement Fund
Town of Palm Beach

Early Retirement (General Employees Only):

ELIGIBILITY

Plan A

Age 50 with 10 or more years of credited service based on a monthly reduction from normal retirement date as explained below.

Plan B

Early retirement at age 60 with 10 or more years of credited service, based on a monthly reduction from normal retirement date based on actuarial equivalency.

PENSION AMOUNT

Plan A

Computed as a normal retirement benefit but reduced 6/10 of 1% (3/10 of 1% if service credit is 20 or more years) for each month early retirement precedes the member's normal retirement date.

Deferred Retirement (Vested Termination Benefit): Both Plan A and Plan B

Eligibility - 10 or more years of service (waived for frozen benefits). Pension begins upon meeting requirement for normal retirement. Contributions must be left on deposit in the System; failure to do so results in forfeiture of the vested benefit. Frozen accrued benefits as of April 30, 2012 are vested immediately.

Pension Amount - Computed as for normal retirement, based upon Plan A frozen benefit, or Plan B service and AFC at time of termination.

Duty Disability Retirement: Both Plan A and Plan B

Eligibility - No age or service requirements.

General Employees and Ocean Rescue: Payment of sixty percent of the monthly AFC (greater of Plan A or B); or if the member retires prior to attaining the age for normal retirement, the amount of the monthly pension shall be computed as if the member has continued to accrue credited service until the date the member would have attained the age for normal retirement provided that the member has been in receipt of the disability benefit for at least five years.

Police Officers and Firefighters: Payment of sixty percent of the monthly AFC (greater of Plan A or B); or if the member retires prior to attaining the age for normal retirement, the amount of the monthly pension shall be computed as if the member has continued to accrue credited service until the date the member would have attained the age for normal retirement provided that the member has been in receipt of the disability benefit for at least five years.

Non-Duty Disability Before Retirement: Both Plan A and Plan B

Eligibility - 10 or more years of service (waived for frozen benefit).

Pension Amount - Computed as for normal retirement. For Police and Firefighter benefit groups, the disability pension benefit shall not be less than a payment of 30 percent of the member's AFC at the time of disability.

Elective Survivor Benefits

Eligibility – The member dies while in the employ of the Town with at least 10 years of credited service and not participating in the DROP. Survivor beneficiary shall be in writing and filed with Human Resources Department.

Retirement Fund
Town of Palm Beach

Duty Death Special Provision: Both Plan A and Plan B

Eligibility – Death while actuarially performing duty for the Town or was the natural and proximate result, independent of all other causes, of a personal injury or disease arising out of and in the course of the actual performance of duty for the town.

- 1) 10-year vesting requirement waived
- 2) Surviving children is 25% of deceased member's AFC, not to exceed 75% of AFC when four or more surviving children.
- 3) Surviving spouse is paid difference between 75% of deceased AFC and aggregate amount paid surviving children.

Automatic Death After Retirement Pension:

Plan A

To Surviving Child(ren): 25% of the retiree's pension payable to age 18, not to exceed an equal share of 75% of the retiree's pension. Payments to surviving children may be paid to age 25 if retirement if no surviving spouse.

To Surviving Spouse: The difference, if any, between 75% of the deceased retiree's pension and the aggregate amount paid to any surviving children for the month.

Plan B

Reduced option forms of payment are available for survivorship benefits.

Post-Retirement Cost-of-Living Adjustments:

Plan A

Pensions are increased 2.0% annually based on the total pension payable subsequent to an initial 3-year deferral period.

Plan B

None.

Purchase of Service Credit: Both Plan A and Plan B

A vested member who has not purchased service credit under Prior Governmental Service, including Military Service elsewhere may purchase years or fractional parts of years of service, not to exceed 5 years, to be added to years of credited service provided that the member contributes the sum that would have been contributed to the retirement plan to pay the full actuarial cost.

Purchase of service by members of benefit group firefighter may only be based upon actual prior service as a firefighter or service in the military and purchase of service by a member of benefit group police officer may only be based upon actual prior service as a police officer or service in the military.

FUND 600: EMPLOYEES RETIREMENT

Revenue and Expense Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
Revenues						
Employer Contributions	9,302,382	10,797,401	11,231,547	11,665,547	11,746,005	4.58%
Employee Contributions	1,230,568	1,170,103	1,200,000	1,195,686	1,300,000	8.33%
Use of Prepaid Contributions	-	-	560,945	126,945	484,000	-13.72%
Gain/(Loss) on Investments	8,159,231	5,935,157	13,000,000	3,000,000	4,000,000	-69.23%
Miscellaneous	43,302	1,411	2,500	15,000	5,000	100.00%
Investment Income	2,432,434	7,929,574	5,000,000	39,146,264	17,000,000	240.00%
Transfer from General Fund	9,501,699	5,420,000	5,420,000	5,420,000	5,420,000	0.00%
TOTALS	30,669,616	31,253,646	36,414,992	60,569,442	39,955,005	9.72%
Expenses						
Salaries and Wages	46,532	47,560	50,162	28,528	89,337	78.10%
Employee Benefits	20,489	37,653	26,026	25,446	38,441	47.70%
Contractual	20,110,146	20,491,367	22,144,500	22,256,237	23,651,700	6.81%
TOTALS	20,177,167	20,576,580	22,220,688	22,310,211	23,779,478	7.02%
Total Revenues Over/(Under)						
Expenses	10,492,449	10,677,066	14,194,304	38,259,231	16,175,527	
Beginning Net Assets	19,743,886	230,236,335	240,913,400	240,913,400	279,172,631	
ENDING NET ASSETS	230,236,335	240,913,400	255,107,704	279,172,631	295,348,158	

REVENUES

EMPLOYER CONTRIBUTIONS

The employer contributions are actuarially determined for the hybrid pension plan.

EMPLOYEE CONTRIBUTIONS

Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate.

GAIN/(LOSS) ON INVESTMENTS

Estimated gains on the sale of equities. Projections reflect the 7.2% return assumption for the fund.

INTEREST ON INVESTMENTS

The budgeted amount represents the anticipated interest to be earned on fixed income investments.

TRANSFER FROM THE GENERAL FUND

Extraordinary transfer from General Fund fund balance to improve the unfunded status.

EXPENSES

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2022 budget includes a COLA increase and pay for performance increases.

Retirement Fund
Town of Palm Beach

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

This line item reflects anticipated pension payments and operating costs.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Finance Director	0.100	0.100	0.100	0.100	0.100
Assistant Finance Director	0.025	0.025	0.025	0.025	0.025
Budget Analyst	0.050	0.050	0.100	0.100	0.100
Division Director of Human Resources	-	-	-	-	0.100
Human Resources Analyst	-	-	-	-	0.500
Accounting Specialist II	0.200	-	-	-	-
Accounting Technician	0.012	0.036	0.036	0.036	0.036
Director of Human Resources	0.024	0.024	0.024	0.024	-
Human Resources Specialist	0.375	0.375	0.875	0.375	-
	0.786	0.610	1.160	0.660	0.861



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Town of Palm Beach



Health Insurance Trust (610)

HEALTH INSURANCE TRUST (OPEB)

The Town makes post-employment health care benefits available to retirees and funds a portion of the retiree health insurance benefits. In FY2007, the Town established a Health Insurance Trust for the funding of these benefits. The trust was established with an initial deposit of \$16,000,000 transferred from the reserves from the Health Insurance Fund. The Town’s Investment Advisory Committee oversees the investment of the assets of this trust.

An actuarial valuation of the retiree health plan was conducted as of October 1, 2020. The Town’s biannual Actuarial Accrued Liability as of October 1, 2020 was determined to be \$25,931,118 using a 5.0% discount rate and return on assets and resulting in a funded ratio of 133.9%. The annual budgeted contribution for FY2022 is \$334,215.

The Town provides to the retirees self-insured medical and prescription plan(s) administered by Cigna.

SUMMARY OF PLAN PROVISIONS

Eligibility

Employee must terminate employment with the Town and be eligible to retire under the Town’s retirement system.

Plan Design

Eligible retirees can choose from one of two Cigna plans: Open Access Plus – Seabreeze or Open Access Plus In-Network – Seaview Plan. A summary of the significant plan provisions for the plan year that begins on January 1, 2021 are provided below:

Cigna Open Access Plus – Seabreeze Plan		
	In-Network	Out-of-Network
Deductible	\$500 Ind/\$1,500 Family	\$1,000 Ind/\$3,000 Family
Coinsurance	10%	30%
Out of Pocket Maximum	\$1,500 Ind/\$4,500 Family	\$3,000 Ind/\$9,000 Family
Office Visit Copay	\$25	Ded+30%
Prescription Drugs	\$100 Ded for Non-generic drugs	
Retail Copayment	Generic-\$10, Preferred-\$30, Non-Preferred-50% of Cost	
Mail Order Copayment	Generic-\$20, Preferred-\$60, Non-Preferred-50% of Cost	
Lifetime Maximum	Unlimited	

Health Insurance Trust Fund
Town of Palm Beach

Cigna Open Access Plus In-Network* – Seaview Plan		
	In-Network	*Out-of-Network
Deductible	N/A	
Coinsurance	N/A	
Out of Pocket Maximum	\$1,500 Individual, \$3,000 Family	
Office Visit Copay	\$20	
Inpatient Copay	\$500 per admission	
Emergency Room Copay	\$115	
Prescription Drugs	\$100 Ded for Non-generic drugs	
Retail Copayment	Generic-\$10, Preferred-\$30, Non-Preferred-50% of Cost	
Mail Order Copayment	Generic-\$20, Preferred-\$60, Non-Preferred-50% of Cost	
Lifetime Maximum	Unlimited	

*Out of network services are not covered under the Seaview plan

Discount Rate

The actuarial analysis assumes a 5.0% annual discount rate.

Required Monthly Contributions

Contribution amounts are determined by the medical plan chosen, the years of employment service, and the amount of pension earned according to the retiree sliding scale for insurance premiums. Contributions are required to both retiree and dependent coverage. The premium cost sharing between retirees and the Town ranges from 50% to the maximum charge allowable per state statute for the non-Medicare group.

FUND 610: HEALTH INSURANCE TRUST

Revenue and Expense Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget	% Change
Revenues						
Town Funding	435,383	423,014	429,858	429,858	334,215	-22.25%
Retiree Funding	1,422,042	1,306,084	1,400,000	1,250,000	1,328,125	-5.13%
Miscellaneous Revenue	(86,781)	356,791	-	544,069	-	0.00%
Investment Income	1,010,953	2,099,451	1,800,000	3,019,035	1,800,000	0.00%
TOTALS	2,781,596	4,185,340	3,629,858	5,242,962	3,462,340	-4.62%
Expenses						
Salaries and Wages	67,235	67,361	86,777	66,122	54,002	-37.77%
Employee Benefits	2,505,477	2,108,753	2,921,176	2,459,032	2,752,444	-5.78%
Contractual	78,725	93,439	91,461	46,357	141,120	54.30%
Commodities	99	424	835	100	390	-53.29%
TOTALS	2,651,536	2,269,977	3,100,249	2,571,611	2,947,956	-4.91%
Total Revenues						
Over/(Under) Expenses	130,060	1,915,363	529,609	2,671,351	514,384	
Beginning Net Assets	32,682,813	32,812,873	34,728,236	34,728,236	37,399,588	
ENDING NET ASSETS	32,812,873	34,728,236	35,257,845	37,399,588	37,913,972	

REVENUES

TOWN FUNDING

Town's portion of retiree health care expenses; plan funding requirements are determined by experience and actuarial analysis conducted by the Gehring Group

RETIREE FUNDING

The FY2022 projected budget for Retiree Funding is based on trending and actual contributions for FY2021

GAIN/(LOSS) ON INVESTMENTS

Gain/Loss on investments represents revenue earned or investment losses on the investments in the trust

EXPENSES

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges. The decrease is attributed to the elimination of the Director of Human Resources position and additional changes to FTE allocations.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The decrease is attributed to the elimination of the Director of Human Resources position and additional changes to FTE allocations.

Health Insurance Trust Fund
Town of Palm Beach

CONTRACTUAL

Includes professional and other contracted services. The increase is due to added contracted services for a 1094-C/1095-C filing program, off-site document and record storage services, and a dedicated HR Specialist from the Gehring Group.

COMMODITIES

Commodities include office supplies and training expenses associated with professional development. The increase is attributed to additional funding needed to cover the cost of printer cartridges needed for a new printer purchased to replace the Risk/HR copier. The copy machine GL for this fund has been reduced to cover this increase.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Director of Human Resources	0.100	0.100	0.100	0.100	-
Finance Director	0.050	0.050	0.050	0.050	0.050
Division Director of Human Resources	-	-	-	-	0.100
Assistant Director of Human Resources	0.200	0.200	0.200	0.200	-
Human Resources Generalist	-	-	-	-	0.050
Administrative Assistant	-	-	-	0.200	0.050
Occupational Health Nurse	0.170	-	-	-	-
Human Resource Coordinator	0.330	0.330	0.330	0.330	0.050
Human Resource Specialist	-	0.200	0.050	-	-
Human Resource Analyst	0.100	0.100	0.100	0.100	0.250
	0.950	0.980	0.830	0.980	0.550

Town of Palm Beach



Resolution 063-2021

RESOLUTION NO. 063-2021

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 2.9962 FOR THE TENTATIVE FISCAL YEAR 2022 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 2.8135 TO BE PROVIDED TO THE PROPERTY APPRAISER IN ACCORDANCE WITH F.S. 200.065; ESTABLISHING THE DATE, TIME AND PLACE OF THE FIRST AND FINAL BUDGET HEARINGS TO CONSIDER THE PROPOSED MILLAGE RATES AND TENTATIVE FISCAL YEAR 2022 BUDGET AND DIRECTING THE TOWN MANAGER TO TRANSMIT THIS INFORMATION TO THE PROPERTY APPRAISER OF PALM BEACH COUNTY IN ACCORDANCE WITH THE REQUIREMENTS OF F.S. 200.065.

WHEREAS, F.S. 200.065 requires the Town of Palm Beach to provide specific budgetary information to the Palm Beach County Property Appraiser within thirty-five (35) days of certification of taxable value by the Property Appraiser (July 1st) including its proposed millage rate, its rolled-back millage rate and of the date, time, and place of the first and final public hearings to be held to consider the proposed millage rate and the tentative budget for Fiscal Year 2022 commencing on October 1, 2021; and

WHEREAS, the Town Council met on July 15, 2021, to review and consider the proposed budget prepared by the Town Manager, including his recommendations pertaining to the proposed millage rate, rolled-back millage rate and the date, time and place of the First and Final public hearings to be held to consider the proposed millage rate and the tentative budget for Fiscal Year 2022 commencing on October 1, 2021, for the purpose of making the necessary taxing authority decisions relative to the requirements of F.S. 200.065.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. The foregoing recitals are hereby ratified and confirmed.

Section 2. The proposed Operating Millage Rate of 2.9962 necessary to provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2022 General Fund Budget is hereby approved.

Section 3. The computed rolled-back millage rate of 2.8135 to be provided to the Property Appraiser in accordance with F.S. 200.065 is hereby approved.

Section 4. The date, time and place of the first budget hearing to consider the proposed millage rate and tentative budget shall be September 13, 2021, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 5. The date, time and place of the final budget hearing to consider the proposed millage rate and tentative budget shall be September 23, 2021 commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 6. The Town Manager is hereby directed to do all things necessary to comply with the requirements of F.S. 200.065, including, but not limited to, the transmittal of the tentative taxing authority decisions contained within this resolution to the Property Appraiser's Office in the appropriate format required.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 15th day of July 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

Town of Palm Beach



Resolution 064-2021

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 15, 2021

To: Mayor and Town Council

Via: Kirk W. Blouin, Town Manager

From: Carolyn S. Stone, Assistant Town Manager

Re: Fiscal Year 2022 Recreation Department Fee Schedules
Resolution No. 064-2021, 065-2021 and 066-2021

Date: June 18, 2021

STAFF RECOMMENDATION

Staff recommends the approval of Resolution No. 064-2021, 065-02021 and 066-2021, amending the Recreation Department fees as outlined in the attachments, and granting authority to the Division Director of Recreation to utilize dynamic pricing for the Par 3 Golf Course to maximize revenue, fill underused times and/or to offer specials to attract new play depending on market conditions.

GENERAL INFORMATION

Fee Schedule

The proposed fee schedule for FY2022 includes charges for the Par 3 Golf Course, Mandel Recreation Center, Tennis Centers and Marina transient rates, along with FY2021 approved fees. Also attached are surveys for the Tennis Centers and Marina.

Golf

Proposed golf green fees have been strategically increased between \$1 and \$2 across the board, practice range ball buckets between \$.50 and \$1, and resident annual pass rates between \$300 and \$700. Dynamic pricing will be used to maximize revenue and increase play during underutilized times.

Tennis

The proposed fee schedule for tennis operations includes a 3% increase in all annual and seasonal fees, and certain 12-play passes (purchase 12 daily fees and get one free) have been increased. The last fee increase was October 1, 2019.

Mandel Recreation Center

Staff is recommending to decrease the rental fee for the classroom, but all other rental fees to stay the same. Proposed increases for the fitness center include increasing:

- Monthly pass
 - \$10.00 for a single resident adult
 - \$15.00 for two resident adults of the same household
- 3 Month Pass
 - \$10.00 for a single resident
 - \$15.00 for two residents of the same household

- 6 Month Pass
 - \$14.00 for a single resident
 - \$21.00 for two residents of the same household
- Daily Pass
 - Both the resident and guest fees by \$1.00

Marina

The Town Marina annual and seasonal lease rates were approved at the January 12, 2021 regular Town Council meeting. Attached are the recommended transient rates based on the survey and anticipated market conditions upon opening in the fall of 2021.

Authorization to Modify Fees

Staff is requesting authorization to utilize dynamic pricing for the Par 3 Golf Course to maximize revenue, fill underused times and/or to offer specials to attract new play depending on market conditions. This request is consistent with approved requests that have been made over the last several years for Recreation Department facilities. Special offers would be used only when necessary and will be consistent with industry practices.

Recreation Advisory Commission

The attached fee recommendations were presented at the regularly scheduled Recreation Advisory Commission meeting on May 5, 2021, and were unanimously approved for endorsement to Town Council.

TOWN ATTORNEY REVIEW

This is a standard resolution in a form approved by the Town Attorney for legal form and sufficiency.

Attachments

cc: Jay Boodheshwar, Deputy Town Manager
Jane Le Clainche, Director of Finance
Mark Bresnahan, Division Director of Recreation
Rod Gardiner, Assistant Director of Recreation
Tony Chateauvert, Golf Course Manager
Mike Horn, Dockmaster

FISCAL YEAR 2022 RECREATION DEPARTMENT TENNIS SURVEY & PROPOSED FEES

Includes FY21 current and FY22 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

DAILY FEES					
	AGENCY	Daily Resident Junior	Daily Resident Adult	Daily Non-Res. Junior	Daily Non-Res. Adult
Public	Town of Palm Beach (proposed)	\$ 10.00	\$ 15.00	\$ 11.00	\$ 17.00
	Town of Palm Beach (current)	\$ 10.00	\$ 15.00	\$ 11.00	\$ 17.00
	Palm Beach Gardens	\$ 8.00	\$ 8.00	\$ 12.00	\$ 12.00
	Wellington	\$ 12.00	\$ 12.00	\$ 15.00	\$ 15.00
	North Palm Beach	\$ 10.00	\$ 12.00	\$ 10.00	\$ 12.00
	Boca Raton Racquet Center	\$ 5.00	\$ 10.00	\$ 10.00	\$ 15.00
SemiPrivate	Weston Tennis Center	\$ 10.70	\$ 10.70	\$ 10.70	\$ 10.70
Private	North River Shores Tennis Club*	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
	Buttonwood Tennis Club	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
	Jupiter Bay Tennis Club	\$ 10.00	\$ 10.00	\$ 15.00	\$ 15.00
	Quail Ridge Country Club	NA	NA	NA	NA

*2020 survey fees were used as agency was non-responsive at time of survey

ANNUAL FEES (valid for one year from date of purchase)							
	AGENCY	Annual Resident Junior	Annual Resident Adult	Annual Resident Family	Annual Non-Res. Junior	Annual Non-Res. Adult	Annual Non-Res. Family
Public	Town of Palm Beach (proposed)	\$ 264.00	\$ 612.00	\$ 856.00	\$ 438.00	\$ 1,441.00	\$ 2,058.00
	Town of Palm Beach (current)	\$ 256.00	\$ 594.00	\$ 831.00	\$ 425.00	\$ 1,399.00	\$ 1,998.00
	Palm Beach Gardens	\$ 146.00	\$ 364.00	\$ 499.00	\$ 286.00	\$ 714.00	\$ 979.00
	Wellington	\$ 205.00	\$ 475.00	\$ 665.00	\$ 340.00	\$ 670.00	\$ 1,005.00
	North Palm Beach	\$ 118.00	\$ 618.00	\$ 824.00	\$ 129.00	\$ 824.00	\$ 1,030.00
	Boca Raton Racquet Center	\$ 115.00	\$ 399.00	\$ 570.00	\$ 320.00	\$ 1,119.00	\$ 1,598.00
Semi-Private	Weston Tennis Center	\$ 672.00	\$ 672.00	NA	\$ 672.00	\$ 672.00	NA
Private	North River Shores Tennis Club*	NA	\$ 1,210.00	\$ 1,750.00	NA	\$ 1,210.00	\$ 1,750.00
	Buttonwood Tennis Club	\$ 295.00	\$ 1,295.00	\$ 1,200.00	\$ 295.00	\$ 1,295.00	\$ 1,200.00
	Jupiter Bay Tennis Club	\$ 275.00	\$ 975.00	\$ 1,475.00	\$ 275.00	\$ 975.00	\$ 1,475.00
	Quail Ridge Country Club	NA	\$ 1,350.00	\$ 1,650.00	NA	\$ 1,350.00	\$ 1,650.00

*2020 survey fees were used as agency was non-responsive at time of survey

SEASONAL FEES (valid for 6 months from date of purchase)							
	AGENCY	Seasonal Resident Junior	Seasonal Resident Adult	Seasonal Resident Family	Seasonal Non-Res. Junior	Seasonal Non-Res. Adult	Seasonal Non-Res. Family
Public	Town of Palm Beach (proposed)	\$ 185.00	\$ 428.00	\$ 599.00	\$ 306.00	\$ 1,009.00	\$ 1,441.00
	Town of Palm Beach (current)	\$ 179.20	\$ 415.80	\$ 581.70	\$ 297.50	\$ 979.30	\$ 1,398.60
	Palm Beach Gardens	NA	\$ 225.00	NA	NA	\$ 441.00	NA
	Wellington	NA	NA	NA	NA	NA	NA
	North Palm Beach	NA	\$ 440.84	\$ 496.48	NA	\$ 496.48	\$ 551.05
	Boca Raton Racquet Center	\$ 80.50	\$ 200.00	\$ 285.00	\$ 241.00	\$ 560.00	\$ 799.00
Semi-Private	Weston Tennis Center	NA	NA	NA	NA	NA	NA
Private	North River Shores Tennis Club*	NA	\$ 920.00	NA	NA	\$ 920.00	NA
	Buttonwood Tennis Club	NA	\$ 795.00	NA	NA	NA	NA
	Jupiter Bay Tennis Club	NA	\$ 735.00	\$ 1,065.00	NA	\$ 735.00	\$ 1,065.00
	Quail Ridge Country Club	NA	NA	NA	NA	NA	NA

*2020 survey fees were used as agency was non-responsive at time of survey

- Rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions.

3/2/2021

FISCAL YEAR 2022 MARINA SURVEY

Proposed FY22 Transient rates for Town of Palm Beach and current rates at surveyed facilities.

TRANSIENT WINTER DAILY (October 1 - May 31)								
Slip Size	60-65	85-90	105-130	145-150	200	212-214	224	294
Town of Palm Beach proposed	\$5.00	\$5.00	\$6.00	\$7.00	\$8.00	\$8.25	\$8.25	\$8.25
Palm Harbor	\$4.20	\$4.20	\$5.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00
Bahia Mar	\$4.00	\$5.50	\$6.25	\$7.00	\$8.00	\$8.00	\$8.00	\$8.00
Admirals Cove	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50
Rybovich South*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TRANSIENT WINTER MONTHLY (October 1 - May 31)								
Slip Size	60-65	85-90	105-130	145-150	200	212-214	224	294
Town of Palm Beach proposed	\$4.00	\$4.00	\$4.80	\$5.60	\$6.40	\$6.60	\$6.60	\$6.60
Palm Harbor	\$3.30	\$3.30	\$3.35	\$4.75	\$4.75	\$4.75	\$4.75	\$4.75
Bahi Mar	\$3.50	\$4.50	\$5.50	\$7.00	\$7.50	\$7.50	\$7.50	\$7.50
Admirals Cove	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50
Rybovich South*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TRANSIENT SUMMER DAILY (June 1 - September 30)								
Slip Size	60-65	85-90	105-130	145-150	200	212-214	224	294
Town of Palm Beach proposed	\$2.75	\$2.75	\$3.00	\$4.00	\$5.25	\$5.50	\$5.50	\$5.50
Palm Harbor	\$2.90	\$2.90	\$2.95	\$4.20	\$4.20	\$4.20	\$4.20	\$4.20
Bahia Mar	\$2.25	\$3.50	\$3.75	\$4.75	\$5.25	\$5.25	\$5.25	\$5.25
Admirals Cove	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50
Rybovich South*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TRANSIENT SUMMER MONTHLY (June 1 - September 30)								
Slip Size	60-65	85-90	105-130	145-150	200	212-214	224	294
Town of Palm Beach proposed	\$2.20	\$2.20	\$2.40	\$3.20	\$3.25	\$3.25	\$3.25	\$3.25
Palm Harbor	\$1.80	\$1.80	\$1.90	\$2.60	\$2.60	\$2.60	\$2.60	\$2.60
Bahia Mar	\$2.00	\$2.50	\$3.00	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50
Admirals Cove	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50
Rybovich South*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

*non-responsive to request



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RESOLUTION NO. 064-2021

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF
PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING
RECREATION DEPARTMENT FEES FOR FISCAL YEAR 2022.**

WHEREAS, the Town of Palm Beach conducted their annual evaluation of the fee schedule for the Mandel Recreation Center and Tennis Centers; and

WHEREAS, staff has made recommendations to amend fees at the Mandel Recreation Center and Tennis Centers.

WHEREAS, the Recreation Advisory Commission supported the recommendation at its May 5, 2021 meeting.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1: The attached list of Mandel Recreation Center and Tennis Center fees and effective dates, incorporated by reference as part of this resolution are hereby adopted.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 15th day of July, 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

Recreation Department - FY 2022 Proposed Fee Schedule
Exhibit III - Mandel Recreation Center
Fitness Center

Fee Classifications	FY-21 Approved	FY-22 Proposed
3 Month Passes		
Resident Adult	\$ 240.00	\$ 250.00
Resident 2 Adult (same household)	\$ 360.00	\$ 375.00
6 Month Passes		
Resident Adult	\$ 336.00	\$ 350.00
Resident 2 Adult (same household)	\$ 504.00	\$ 525.00
Monthly Passes		
Resident Adult	\$ 105.00	\$ 115.00
Resident 2 Adult (same household)	\$ 155.00	\$ 170.00
Annual Passes		
Resident Adult	\$ 480.00	\$ 480.00
Resident 2 Adult (same household)	\$ 720.00	\$ 720.00
Daily Passes		
Resident Adult	\$ 17.00	\$ 18.00
Resident Guest Fee	\$ 22.00	\$ 23.00

Rental Fees

Fee Classifications	FY-21 Approved	FY-22 Proposed
Class Room	\$90/hr.	\$50/hr.
Multi-Purpose Room or Game Room (includes patio)	\$130/hr.	\$130/hr.
Gymnasium/equivalent size	\$200/hr.	\$200/hr.
Outdoor Patio	Included with Multi-Purpose Room/Game Room	Included with Multi-Purpose Room/Game Room
Deposits	\$250 refundable	\$250 refundable
Set-up	\$100 flat fee	\$100 flat fee
Clean-up	\$45/hr.	\$45/hr.
Additional Staff	\$45/hr.	\$45/hr.
Minimum Hours	3 hours	3 hours
Requests Due by	30 days prior	30 days prior
Deposit/Payment due	50% due at time of request, balance due 10 days prior	50% due at time of request, balance due 14 days prior
Cancellation Fees	less than 30 days=\$0; 31-45 days, 50%; 46= days, 100%	less than 30 days=\$0; 31-59 days, 50%; 60= days, 100%

- Rates may be discounted to fill underused times and/or to offer specials to attract new customers, depending on market conditions.

**Recreation Department - FY 2022 Proposed Fee Schedule
Exhibit IV - Tennis Division**

Fee Classifications	FY-21 Approved	FY-22 Proposed
Annual Passes		
Annual Pass - Resident Junior	\$256	\$264
Annual Pass - Resident Adult	\$594	\$612
Annual Pass - Resident Family	\$831	\$856
Annual Pass - Non-Resident Junior	\$425	\$438
Annual Pass- Non-Resident Adult	\$1,399	\$1,441
Annual Pass - Non-Resident Family	\$1,998	\$2,058
Seasonal Passes		
Seasonal Pass - Resident Junior	\$179	\$185
Seasonal Pass - Resident Adult	\$416	\$428
Seasonal Pass - Resident Family	\$582	\$599
Seasonal Pass - Non-Resident Junior	\$298	\$306
Seasonal Pass- Non-Resident Adult	\$979	\$1,009
Seasonal Pass - Non-Resident Family	\$1,399	\$1,441
Daily Court Passes		
Resident Junior	\$10	\$10
Resident Adult	\$15	\$15
Non-Resident Junior	\$11	\$11
Non-Resident Adult	\$17	\$17
12 Play Fees		
Resident Junior	\$95	\$120
Resident Adult	\$170	\$180
Non-Resident Junior	\$125	\$132
Non-Resident Adult	\$204	\$204
Court Rental Fees		
Court Rental Fee (1.5 hr block- during operating hours)	\$50	\$52
Court Rental Fee (1 hr block during non-operating hours, required staffing fee included)	\$70	\$72

- Rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions.



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Town of Palm Beach



Resolution 065-2021

RESOLUTION NO. 065-2021

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING GOLF FEES FOR FISCAL YEAR 2022 AND GRANTING AUTHORITY TO THE DIVISION DIRECTOR OF RECREATION TO UTILIZE DYNAMIC PRICING TO MAXIMIZE REVENUE, FILL UNDERUSED TIMES AND/OR TO OFFER SPECIALS TO ATTRACT NEW PLAY DEPENDING ON MARKET CONDITIONS.

WHEREAS, the Town of Palm Beach conducted their annual evaluation of the fee schedule for the Palm Beach Par 3 Golf Course; and

WHEREAS, the staff has made recommendations to amend fees at the Palm Beach Par 3 Golf Course.

WHEREAS, the Recreation Advisory Commission supported the recommendation at its May 5, 2021 meeting.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1: The attached list of Par 3 Golf Course fees and effective dates, incorporated by reference as part of this resolution are hereby adopted.

Section 2: The Division Director of Recreation is authorized to utilize dynamic pricing for the Par 3 Golf Course to maximize revenue, fill underused times and/or to offer specials to attract new play depending on market conditions.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 15th day of July 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

Recreation Department - FY 2022 Proposed Fee Schedule
Exhibit II - Golf Course

Fee Classification	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed
Winter Season (December 1 to April 30)	Regular Rate	Regular Rate	Regular Weekend & Holidays	Regular Weekend & Holidays	Resident	Resident	Resident Weekend & Holidays	Resident Weekend & Holidays
Green Fee	\$52.53	\$53.53	\$54.53	\$56.53	\$42.23	\$43.23	\$44.23	\$46.23
Green Fee (after 2:30 p.m. or 9 holes)	\$36.52	\$37.52	\$38.52	\$40.52	\$32.28	\$33.28	\$34.28	\$36.28
Junior Green Fee	\$32.28	\$33.28	\$34.28	\$36.28	\$26.52	\$27.52	\$28.52	\$30.52
Junior Green Fee (after 2:30 p.m. or 9 holes)	\$22.54	\$23.54	\$24.54	\$26.54	\$21.42	\$22.42	\$23.42	\$25.42
12 Play Pass	\$525.30	\$535.30	\$525.30	\$565.30	\$422.30	\$432.30	\$422.30	\$462.30

Fee Classification	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed
Shoulder Season (November 1 - 30 and May 1 - 30)	Regular Rate	Regular Rate	Regular Weekend & Holidays Weekend & Holidays	Regular Weekend & Holidays	Resident	Resident	Resident Weekend & Holidays	Resident Weekend & Holidays
Green Fee	\$43.20	\$44.20	\$45.20	\$47.20	\$36.82	\$37.82	\$38.82	\$40.82
Green Fee (after Noon)	\$39.98	\$40.98	\$41.98	\$43.98	\$34.86	\$35.86	\$36.86	\$38.86
Green Fee (after 2:30 p.m. or 9 holes)	\$30.04	\$31.04	\$32.04	\$34.04	\$21.51	\$22.51	\$23.51	\$25.51
Junior Green Fee	\$27.49	\$28.49	\$29.49	\$31.49	\$22.13	\$23.13	\$24.13	\$26.13
Junior Green Fee (after 2:30 p.m. or 9 holes)	\$17.24	\$18.24	\$19.24	\$21.24	\$16.27	\$17.27	\$18.27	\$20.27
12 Play Pass	\$432.00	\$442.00	\$432.00	\$472.00	\$368.20	\$378.20	\$368.20	\$408.20

Fee Classification	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed
Summer Season (June 1 to October 31)	Regular Rate	Regular Rate	Regular Weekend & Holidays	Regular Weekend & Holidays	Resident	Resident	Resident Weekend & Holidays	Resident Weekend & Holidays
Green Fee	\$27.23	\$28.23	\$29.23	\$30.23	\$23.10	\$24.10	\$25.10	\$27.10
Green Fee (after Noon)	\$24.28	\$25.28	\$26.28	\$27.28	\$20.15	\$21.15	\$22.15	\$24.15
Green Fee (after 3:30 pm or 9 Holes)	\$20.20	\$21.20	\$22.20	\$23.20	\$14.74	\$15.74	\$16.74	\$18.74
Junior Green Fee	\$20.20	\$21.20	\$22.20	\$23.20	\$14.74	\$15.74	\$16.74	\$18.74
Junior Green Fee (after 4:30 p.m. or 9 holes)	\$16.93	\$17.93	\$18.93	\$19.93	\$14.74	\$15.74	\$16.74	\$18.74
12 Play Pass	\$272.30	\$282.30	\$272.30	\$302.30	\$231.00	\$241.00	\$231.00	\$271.00

Fee Classification	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed	FY-21 Approved	FY-22 Proposed
Other Fees	Winter Rate	Winter Rate	Shoulder Rate	Shoulder Rate	Summer Rate	Summer Rate
Riding Cart - Single - Non-Resident	\$17.52	\$17.52	\$17.52	\$17.52	\$13.55	\$13.55
Riding Cart - Single - Resident	\$15.19	\$15.19	\$15.19	\$15.19	\$11.22	\$11.22
Riding Cart - 9 Holes - Non-Resident	\$12.62	\$12.62	\$12.62	\$12.62	\$10.28	\$10.28
Riding Cart - 9 Holes - Resident	\$10.28	\$10.28	\$10.28	\$10.28	\$8.18	\$8.18
Pull Cart	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00
Pull Cart - 9 Holes	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00
Rider Fee	\$10.28	\$12.62	\$10.28	\$12.62	\$8.18	\$10.28

Practice Range						
Small Bucket	\$7.01	\$7.51	\$7.01	\$7.51	\$7.01	\$7.51
Medium Bucket	\$12.15	\$13.15	\$12.15	\$13.15	\$12.15	\$13.15
Large Bucket	\$14.95	\$15.95	\$14.95	\$15.95	\$14.95	\$15.95
12 Large Bucket Program	\$150.00	\$160.00	\$150.00	\$160.00	\$150.00	\$160.00

Club Rentals						
Rental Clubs (Adult)	\$32.71	\$32.71	\$32.71	\$32.71	\$32.71	\$32.71
Rental Clubs (9 holes or Youth)	\$23.36	\$23.36	\$23.36	\$23.36	\$23.36	\$23.36

Special Programs	Winter Rate	Shoulder Rate	Summer Rate
Outings	No discount	No Discount	No Discount
Leagues	No discount	No discount	No Discount
Re-Play Rate	50% Off Prevailing	50% Off Prevailing	50% Off Prevailing

Fee Classification	FY-21 Approved	FY-22 Proposed
Annual Passes	Resident Rate	Resident Rate
Annual Pass - Single	\$2,000.00	\$2,500.00
Annual Pass - Double	\$2,500.00	\$3,200.00
Annual Pass - Junior	\$1,200.00	\$1,500.00
Annual Pass - Family	\$5,000.00	NA

- Dynamic pricing may be utilized to maximize revenue, fill underused times and/or to offer specials to attract new play, depending on market conditions.
- Season dates are approximate and subject to change.

Town of Palm Beach



Resolution 066-2021

RESOLUTION NO. 066-2021

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF
PALM BEACH, PALM BEACH COUNTY, FLORIDA,
ESTABLISHING MARINA TRANSIENT DOCKAGE FEES FOR
FISCAL YEAR 2022.**

WHEREAS, the Town of Palm Beach is constructing a new marina with an anticipated opening of October, 2021; and

WHEREAS, the Town of Palm Beach conducted their annual evaluation of the fee schedule for the Town of Palm Beach Marina; and

WHEREAS, staff has made recommendations to amend fees at the Town of Palm Beach Marina.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AS FOLLOWS:

Section 1: The attached transient rate amounts are incorporated by reference as part of the resolution is hereby adopted.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 15th day of July 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

TRANSIENT RATES

WINTER DAILY (October 1 - May 31)		
Slip Size		
	TM22	Total (100%)
60	\$5.00	\$ 300.00
65	\$5.00	\$ 325.00
85	\$5.00	\$ 425.00
90	\$5.00	\$ 450.00
105	\$6.00	\$ 630.00
110	\$6.00	\$ 660.00
120	\$6.00	\$ 720.00
125	\$6.00	\$ 750.00
130	\$6.00	\$ 780.00
145	\$7.00	\$ 1,015.00
150	\$7.00	\$ 1,050.00
200	\$8.00	\$ 1,600.00
212	\$8.25	\$ 1,749.00
214	\$8.25	\$ 1,765.50
224	\$8.25	\$ 1,848.00
294	\$8.25	\$ 2,425.50

SUMMER DAILY (June 1 - September 30)		
Slip Size		
	TM22	Total (100%)
60	\$2.75	\$ 165.00
65	\$2.75	\$ 178.75
85	\$2.75	\$ 233.75
90	\$2.75	\$ 247.50
105	\$3.00	\$ 315.00
110	\$3.00	\$ 330.00
120	\$3.00	\$ 360.00
125	\$3.00	\$ 375.00
130	\$3.00	\$ 390.00
145	\$4.00	\$ 580.00
150	\$4.00	\$ 600.00
200	\$5.25	\$ 1,050.00
212	\$5.50	\$ 1,166.00
214	\$5.50	\$ 1,177.00
224	\$5.50	\$ 1,232.00
294	\$5.50	\$ 1,617.00

WINTER MONTHLY (October 1 - May 31)		
Slip Size		
	TM22	Total (100%)
60	\$4.00	\$ 7,200.00
65	\$4.00	\$ 7,800.00
85	\$4.00	\$ 10,200.00
90	\$4.00	\$ 10,800.00
105	\$4.80	\$ 15,120.00
110	\$4.80	\$ 15,840.00
120	\$4.80	\$ 17,280.00
125	\$4.80	\$ 18,000.00
130	\$4.80	\$ 18,720.00
145	\$5.60	\$ 24,360.00
150	\$5.60	\$ 25,200.00
200	\$6.40	\$ 38,400.00
212	\$6.60	\$ 41,976.00
214	\$6.60	\$ 42,372.00
224	\$6.60	\$ 44,352.00
294	\$6.60	\$ 58,212.00

SUMMER MONTHLY (June 1 - September 30)		
Slip Size		
	TM22	Total (100%)
60	\$2.20	\$ 3,960.00
65	\$2.20	\$ 4,290.00
85	\$2.20	\$ 5,610.00
90	\$2.20	\$ 5,940.00
105	\$2.40	\$ 7,560.00
110	\$2.40	\$ 7,920.00
120	\$2.40	\$ 8,640.00
125	\$2.40	\$ 9,000.00
130	\$2.40	\$ 9,360.00
145	\$3.20	\$ 13,920.00
150	\$3.20	\$ 14,400.00
200	\$3.25	\$ 19,500.00
212	\$3.25	\$ 20,670.00
214	\$3.25	\$ 20,865.00
224	\$3.25	\$ 21,840.00
294	\$3.25	\$ 28,665.00

TENDER RATES (Marginal Side Tide)		
Winter	October 1- May 31	
Slip Size	TM22	
up to 45'		
Flat Rate	\$500.00	per month
Summer	June 1- September 30	
Slip Size	TM22	
up to 45'	\$300.00	per month
Flat Rate		



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Town of Palm Beach



Resolution 067-2021

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 15, 2021

To: Mayor and Town Council
Via: Kirk Blouin, Town Manager
From: Jane Le Clainche, Finance Director
Re: Resolution for Fee Increases for FY22
Resolution No. 067-2021
Date: June 25, 2021

STAFF RECOMMENDATION

Staff requests that the Town Council approve Resolution No. 067-2021 amending the master fee schedule for the proposed fee increases indicated on the attached Resolution.

GENERAL INFORMATION

Staff is recommending a series of fee increases for special event permits and other small permits. The fee modifications are shown on the attached Resolution. Please note, staff is recommending that we not issue permits for the use of Memorial Park due to the precarious location between two busy roads and limited space available.

FUNDING/FISCAL IMPACT

The anticipated increase in FY22 revenue from these fee modifications would total \$20,000.

TOWN ATTORNEY REVIEW

This resolution has been previously reviewed by the Town Attorney for legal form and sufficiency.

Attachments

jll

cc: Jay Boodheshwar, Deputy Town Manager
Carolyn Stone, Assistant Town Manager
Queenester Nieves, Town Clerk

RESOLUTION NO. 067-2021

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING THE TOWN OF PALM BEACH MASTER FEE SCHEDULE BY INCREASING THE SPECIAL EVENT, AUCTION, CHARITABLE SOLICITATION, CLOSING OUT/DISTRESSED SALE, DOOR-TO-DOOR SOLICITATION, GARAGE SALE, NEWSRACK ADMINISTRATION, AND PARADE PERMIT FEES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the fees for special events, auctions, charitable solicitation, closing out/distressed sale, door-to-door solicitation, garage sale, newsrack administration, and parade permit fees should be increased to reflect the cost of administration.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, AS FOLLOWS:

Section 1. The foregoing recitals are hereby ratified and confirmed.

Section 2. The Mater Fee Schedule is modified as shown in the table on the following page:

Proposed Fee Increases	Current Fee	Proposed Fee	Last Change
Auction Permit	\$150.00	\$200.00	3/8/2011
Charitable Solicitation Permit (must be submitted at least 60 days before event or late fees applied)			
Events Estimated to Raise \$5,000 or less	\$200.00	\$240.00	7/15/2014
First Event Estimated to Raise over \$5,000	\$420.00	\$500.00	7/15/2014
Second Event Estimated to Raise over \$5,000	\$200.00	\$240.00	7/15/2014
Closing Out/Distress Sale Permit	\$25.00	\$30.00	3/8/2011
Door-to-Door Solicitation (requires Town-issued ID card, additional \$15 fee; ID good for 2 years)	\$25.00	\$30.00	3/8/2016
Garage Sale Permit	\$25.00	\$30.00	3/8/2011
Newsrack Administration Fee	\$20.00	\$25.00	3/8/2011
Parade Permit	\$300.00	\$360.00	1982
Special Event Permit Fees			
Application Fee (see additional fees below)	\$ 250.00	\$ 300.00	7/10/2018
Damage Deposit Fees - Bradley Park			
50 People or less	\$ 200.00	\$ 400.00	7/10/2018
51-100 People	\$ 500.00	\$ 1,000.00	7/10/2018
100 and over	\$ 1,000.00	\$ 2,000.00	7/10/2018
Damage Deposit Fees - Lake Drive Park and Phipps South Ocean Park			
50 People or less	\$ 100.00	\$ 200.00	7/10/2018
51-100 People	\$ 200.00	\$ 400.00	7/10/2018
100 and over	\$ 500.00	\$ 1,000.00	7/10/2018
Damage Deposit Fees - Other Locations			
Phipps Ocean Park (Chickee Hut Only)	\$ 100.00	\$ 150.00	7/10/2018
Public Beaches	\$ 100.00	\$ 150.00	7/10/2018
All other Public Spaces	\$ 100.00	\$ 150.00	7/10/2018
Usage Fees (non residents)			
<i>Bradley Park</i>			
50 People or less	\$75/hr	\$100/hr	7/10/2018
51-100 People	\$150/hr	\$250/hr	7/10/2018
100 and over	\$250/hr	\$400/hr	7/10/2018
<i>Lake Drive Park and Phipps South Ocean Park</i>			
50 People or less	\$50/hr	\$100/hr	7/10/2018
51-100 People	\$100/hr	\$250/hr	7/10/2018
100 and over	\$200/hr	\$400/hr	7/10/2018
<i>Phipps South Ocean Park (Chickee Hut Only)</i>	\$75/hr	\$100/hr	7/10/2018

Section 3. This Resolution shall become effective as of October 1, 2021.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 15th day of July, 2021.

Danielle H. Moore, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk



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