



TOWN OF PALM BEACH

Town Manager's Office

TENTATIVE -
SUBJECT TO
REVISION

SPECIAL TOWN COUNCIL MEETING

AGENDA

TOWN COUNCIL CHAMBERS

THURSDAY, JULY 13, 2023

9:30 AM

I. CALL TO ORDER AND ROLL CALL

Danielle H. Moore, Mayor
Margaret A. Zeidman, President
Bobbie Lindsay, President Pro Tem
Julie Araskog
Ted Cooney
Lew Crampton

II. PLEDGE OF ALLEGIANCE

III. APPROVAL OF AGENDA

IV. COMMUNICATIONS FROM CITIZENS – 3 MINUTE LIMIT

V. TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY24 BUDGET

Kirk Blouin, Town Manager

A. FY 2024 Proposed Budget

B. General Fund

1. Review of General Fund Revenues for FY2024.
Bob Miracle, Deputy Town Mgr - Fin & Admin
2. General Fund Expenditures – Department Review
 - a) Legislative
 - b) General Government
 - c) Town Manager
 - d) Advice and Litigation
 - e) Town Clerk
 - f) Information Technology
 - g) People & Culture

- h) Finance
- i) Planning and Zoning
- j) Recreation and Tennis
- k) Fire-Rescue
- l) Police
- m) Public Works
- n) Transfer and Other

C. Special Revenue Fund

- 1. Town-wide Underground Utility Fund
H. Paul Brazil, Director of Public Works

D. Debt Service Funds

Bob Miracle, Deputy Town Mgr - Fin & Admin

E. Capital Improvement Funds

- 1. Pay As You Go Capital Improvement Program
- 2. Coastal Protection Program
 - a. Review of 10-year plan
- 3. Worth Avenue Maintenance Program

Bob Miracle, Deputy Town Mgr - Fin & Admin
H. Paul Brazil, Director of Public Works

F. Enterprise Fund Budgets

- 1. Marina Enterprise Fund
- 2. Par 3 Golf Course Enterprise Fund
- 3. Building Enterprise Fund

Carolyn Stone, Deputy Town Manager - /Wayne Bergman, Planning Zoning and Building Director

G. Internal Service Funds

- 1. Health Insurance
- 2. Risk Management
- 3. Equipment Replacement Fund

Bob Miracle, Deputy Town Mgr - Fin & Admin

H. Trust and Agency Funds

- 1. Pension Fund
- 2. OPEB Trust

Bob Miracle, Deputy Town Mgr - Fin & Admin

VI. RESOLUTIONS

- A. RESOLUTION NO. 086-2023** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Approving a Proposed Operating Millage Rate of 2.6932 for the Tentative Fiscal Year 2024 Budget; Approving the

Computed Rolled Back Millage Rate of 2.3736 to be Provided to the Property Appraiser in Accordance with F.S. 200.065; Establishing the Date, Time and Place of the First and the Final Budget Hearings to Consider the Proposed Millage Rates and Tentative Fiscal Year 2024 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.

Bob Miracle, Deputy Town Mgr - Fin & Admin

- B. RESOLUTION NO. 087-2023** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Recreation Department Fees for Fiscal Year 2024.

Mark Bresnahan, Director of Recreation

- C. RESOLUTION NO. 088-2023** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Golf Fees for Fiscal Year 2024.

Mark Bresnahan, Director of Recreation

- D. RESOLUTION NO. 089-2023** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Establishing Marina Annual and Transient Dockage Rates for Fiscal Year 2024.

Carolyn Stone, Assistant Town Manager

- E. RESOLUTION NO. 090-2023** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Relating to the Collection and Disposal of Commercial Solid Waste: Establishing the Estimate Assessed Cost Against the Properties that will be Benefited Thereby; Directing the Town Manager to Prepare an Updated Solid Waste Assessment Roll; Establishing a Public Hearing to Consider Approval of the Assessment Roll and Reimposition of the Service Assessments and Their Collection Pursuant to the Uniform Assessment Collection Act; Directing the Provision of Notice; And Providing for an Effective Date.

Paul Brazil, Director of Public Works

- F. RESOLUTION NO. 092-2023** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Relating to the Relating To The Peruvian Avenue Improvement Project: Establishing the Estimate Assessed Cost Against the Properties that will be Benefited Thereby; Directing the Town Manager to Prepare an Updated Assessment Rolls; Establishing a Public Hearing to Consider Approval of the Assessment Rolls and Reimposition of the Maintenance Assessments and Their Collection Pursuant to the Uniform Assessment Collection Act; Directing the Provision of Notice; And Providing for an Effective Date.

Bob Miracle, Deputy Town Mgr - Fin & Admin

- G. RESOLUTION NO. 093-2023** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Relating to the Relating To The Worth Avenue Improvement Project: Establishing the Estimate Assessed Cost Against the

Properties that will be Benefited Thereby; Directing the Town Manager to Prepare an Updated Assessment Rolls; Establishing a Public Hearing to Consider Approval of the Assessment Rolls and Reimposition of the Maintenance Assessments and Their Collection Pursuant to the Uniform Assessment Collection Act; Directing the Provision of Notice; And Providing for an Effective Date.

Bob Miracle, Deputy Town Mgr - Fin & Admin

VII. ANY OTHER MATTERS

VIII. ADJOURNMENT

PLEASE TAKE NOTE:

The progress of this meeting may be monitored by visiting the Town's website (www.townofpalmbeach.com) and clicking on "Meeting Audio" in the left column. If you have questions relative to this feature, please contact the Office of Information Systems (561) 227-6315.

Disabled persons who need an accommodation in order to participate in the Town Council Meeting are requested to contact the Town Manager's Office at 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) working days before this meeting.

FISCAL YEAR
2023-2024

PALM BEACH
Florida

COMPREHENSIVE ANNUAL BUDGET





TOWN OF PALM BEACH, FLORIDA

COMPREHENSIVE ANNUAL BUDGET

FISCAL YEAR 2024
(October 1, 2023 - September 30, 2024)

Mayor and Town Council

Danielle Moore, Mayor
Maggie Zeidman, Town Council President
Bobbie Lindsay, Town Council President Pro-Tem
Julie Araskog, Town Council Member
Ted Cooney, Town Council Member
Lew Crampton, Town Council Member

Town Manager

Kirk Blouin
Prepared by the Finance Department
Bob Miracle, Deputy Town Manager
Melissa Ladd, Budget Manager
(561) 838-5400
www.townofpalmbeach.com





Budget Message

Town of Palm Beach / FY 2024 Proposed Annual Budget



Town of Palm Beach, Florida

July 13, 2023

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

Each year the Directors and I start the budget process 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 FY2024 budget is the result of Town Management and department efforts to find efficiencies and apply lean government principles on a Town-wide basis. Once the new budget is adopted, members of staff continue to closely examine each expenditure before it is made, to ensure the following questions are answered: 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 produced a \$513,455 surplus in FY2022. We expect to have another surplus for FY2023 . We are proposing a budget which contains additional staffing to meet operational and service needs of the community as outlined by the Town Council and members of Town staff. Inflation continues to pose challenges to controlling costs, particularly material and labor costs in the South Florida market. The increase in current values of real estate has allowed us to propose a budget that contains a \$0 increase for homesteaded properties. More detail on proposed expenditures and revenues are contained later in the summary.

This year staff has been busy implementing new initiatives and working on many significant projects. These include:

- The IT Department is busy upgrading the Town to Office 365; implementing cybersecurity measures; maintaining and upgrading the IT infrastructure; and supporting the Town staff.
- People and Culture is currently undergoing a major transformation and rebranding process. Over the past three months, it has begun the shift from a highly efficient and technically competent administrative hub to a formally integrated People and Culture business partner that projects the highest quality of standards and cost-efficiencies to the internal and external marketplace. As People and Culture seeks to establish a pandemic resilient and aspirational workplace, it will feature an employee life cycle model that attracts, onboards, develops, supports, rewards, advances and retains its employees throughout their journey with the Town. By optimizing a people-centric and highly engaged culture, its goal is to establish the Town of Palm Beach as the #1 Municipal Employer within the next five years.
- The Procurement and Contract Management Division was the recipient of the National Procurement Institute Achievement of Excellence in Procurement Award in 2022. This prestigious annual award is earned by those organizations that demonstrate excellence by obtaining a high score based on

criteria designed to measure innovation, professionalism, productivity, e-procurement, and leadership attributes of the procurement organization. The Town was one of one hundred seventy-eight organizations nationwide to achieve this award. In addition, the Division was the recipient of the Florida Association of Public Procurement Officer's Award of Excellence in Public Procurement.

- Planning, Zoning and Building (PZB) Department staff and consultants have continued to work on reviewing code reform opportunities. PZB held a charette engaging the public on the possibilities of code reform.
- PZB along with Public Works, Police, Finance and IT are implementing a new permitting software system that will help streamline the building permit process and integrate data between departments.
- Town Council has accepted the recommendations from the Strategic Planning Committee on the Town's strategic plan initiatives. Departments have started to incorporate this into their own operations and budgets moving forward.
- The Town-wide undergrounding project is expected to finish construction of Phases 3 and 4 South, Phases 5 North and South and Phase 6 North. During FY24 work will continue on Phase 6 South, and begin Phases 7 North and South. The entire project is expected to be completed in 2027.
- The Town is in the implementation phase of ongoing resiliency efforts.
- The Town is in negotiations with West Palm Beach and Lake Worth Beach on who will be the Town's next water provider.
- We are expanding the number of police officers as high visibility community contacts to increase interaction with residents, businesses, schools, and religious institutions in Town.
- Police are leading the efforts for the first phase of the Town's comprehensive parking plan.
- The North Fire-Rescue station will start construction later this Summer.
- The Mandel Recreation Center is on pace for another record year in revenues.
- Seaview Park and Phipps Ocean Tennis centers are close to last year's record pace in revenues.
- Marina revenues have exceeded expectations in the second year of operations.
- Golf revenues continue to set records.

General Fund

FY24 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.

Each Department prepared a memorandum that are included in each department section of this document that highlights the major changes for each program.

FY24 General Fund Revenues

Property Taxes

FY23 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 FY2023 was 17.4%. This means for every \$100 paid in taxes only \$17.38 stays in the Town.

Below are the taxing districts and the adopted millage rates for FY2023 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 72.7% of all taxes paid in the Town followed by the Town of Palm Beach at 17.4% with the other taxing districts making up the balance of 9.9%.

| Taxing Authority | FY23 Adopted Millage Rates | Taxes Per \$1 Million Value | % of Total Tax Bill | Total Taxes Paid by Palm Beach Property Owners |
|-----------------------------------|----------------------------|-----------------------------|---------------------|--|
| Palm Beach County School District | 6.5190 | \$ 6,519 | 42.07% | \$ 158,184,117 |
| Palm Beach County | 4.7439 | \$ 4,744 | 30.62% | \$ 115,111,157 |
| Palm Beach | 2.6932 | \$ 2,693 | 17.38% | \$ 65,350,738 |
| Health Care District | 0.7261 | \$ 726 | 4.69% | \$ 17,618,881 |
| Children Services | 0.5508 | \$ 551 | 3.55% | \$ 13,365,211 |
| South Florida Water Mgmt | 0.1974 | \$ 197 | 1.27% | \$ 4,789,929 |
| Everglades Construction | 0.0327 | \$ 33 | 0.21% | \$ 793,468 |
| Florida Inland Navigation | 0.0320 | \$ 32 | 0.21% | \$ 776,483 |
| Grand Total | 15.4951 | \$ 15,495 | 100.00% | \$ 375,989,984 |

The total taxes paid per million of taxable value in the Town in FY23 was \$15,495 a decrease of \$730 from FY22. Of that amount, \$2,693 stayed in the Town to pay for services and the remaining \$12,802 went to other taxing districts. A breakdown by taxing district for a \$1 million homesteaded property using the FY23 tax rates is shown below.



FY24 Millage Rate

Below is a millage rate table that shows the FY24 proposed rate, the \$0 increase for homestead properties rate, both versus the FY23 millage. The proposed FY24 millage rate of 2.6110 represents a 3.05% reduction from FY23 and a \$0 increase in taxes per million for homesteaded properties and a \$179 increase for non-homestead properties based on the 10% cap, as defined by State law, for these properties. If there are any projects or additions to the budget that the Town Council would like to consider, we can make the millage rate calculations at the Town Council meeting.

| | FY2023 Millage Rate | FY2024 Millage Rate \$0 Increase for Homestead | FY2024 Requested Millage Rate |
|---|------------------------|---|-------------------------------------|
| Millage Rate | 2.6932 | 2.6110 | 2.6110 |
| Tax Revenue | \$ 65,419,605 | \$ 71,741,527 | \$ 71,741,527 |
| Revenue Increase over FY23 | n/a | \$ 6,321,922 | \$ 6,321,922 |
| Millage % Increase/Decrease vs. FY23 | n/a | (3.05%) | (3.05%) |
| Homestead Value Increased by 3.0% | \$ 1,000,000 | \$ 1,030,000 | \$ 1,030,000 |
| Town Taxes | \$ 2,559 | \$ 2,559 | \$ 2,559 |
| Increase/(Decrease) over FY23 | n/a | \$ ⁽⁰⁾ | \$ ⁽⁰⁾ |
| Non-Homestead Tax Increase (Decrease) Max 10% | n/a | \$ 179 | \$ 179 |

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 2.3736. This millage would represent a 11.9% decrease from the FY23 millage and would provide the homestead property owner a \$233 per million reduction in taxes. The rolled-back rate is required to be announced at the public hearings in September.

Revenues

The FY23 revenue budget estimates were conservative. For FY23 to date, many of the revenue sources are exceeding budget expectations. The FY24 proposed revenues represent a conservative increase over FY23. The revenue budget by type for the General Fund for FY24 compared to FY23 is shown on the table on the following page:

| Revenue | FY2023 | FY2024 | FY23 vs. FY24 Difference | % Change |
|---|----------------------|-----------------------|-----------------------------|--------------|
| Ad Valorem Taxes | \$ 65,419,700 | \$ 72,130,510 | \$ 6,710,810 | 10.26% |
| Non Ad Valorem Taxes | 6,672,100 | 6,678,000 | 5,900 | 0.09% |
| Licenses & Permits | 5,054,400 | 5,331,000 | 276,600 | 5.47% |
| Intergovernmental | 1,181,000 | 1,240,200 | 59,200 | 5.01% |
| Charges for Services | 7,823,200 | 8,175,638 | 352,438 | 4.51% |
| Fines and Forfeitures | 943,200 | 1,128,000 | 184,800 | 19.59% |
| Investment Earnings | 213,217 | 685,386 | 472,169 | 221.45% |
| Miscellaneous | 290,700 | 595,200 | 304,500 | 104.75% |
| Transfers from the Enterprise Funds | 6,164,921 | 7,748,997 | 1,584,076 | 25.69% |
| Transfers from unassigned fund balance for Contingency and Compensated Absences | 3,429,500 | 1,100,000 | (2,329,500) | (67.93%) |
| Total Revenues | \$ 97,191,938 | \$ 104,812,931 | \$ 7,620,993 | 7.84% |

Significant highlights for General Fund FY24 revenues include:

- The Property Appraiser's Preliminary Certification issued June 28, 2023, showed existing property taxable values in the Town have risen 13.35% over the prior year. The total taxable value is \$29,079,603,728.
- The amount included for property tax represents the taxes generated from millage rate of 2.6110 that represents a \$0 increase per million for homestead property owners.
- The Non Ad Valorem tax revenue has increased slightly based on current trends.
- The increase in Licenses and Permits is due to the high volume of current activity expected to continue into FY24. \$100,000 of the increase is due to the start of a residential parking sticker program for Town residents.
- The Intergovernmental revenue increase is due to improvements in State sales tax receipts.
- Charges for services increased due to recreation fees anticipated to increase with historically high levels of usage and the proposed additional paid parking associated with the Town's comprehensive parking plan. Resolutions to approve the Recreation fee increases are included later in the document. These increases are being proposed due to additional contractual, labor and maintenance costs.
- Fines and forfeiture revenue increased based on current trends.
- Investment earnings have increased based on the current interest rate environment.
- The transfers from the Enterprise Funds represent a transfer of \$25,000 from the Par 3 Golf Course enterprise fund, a transfer of \$1,096,000 from the Marina Fund which represents General Fund allocated costs of services such as Finance, People and Culture, Town Manager and Public Works. The transfer from the Building Enterprise Fund of \$6,627,997 represents allocated costs of General Fund services provided for the building permit process. This amount was originally estimated conservatively when the fund was established. The allocated costs have been much higher than originally anticipated.
- Transfers from fund balance represent transfers for Contingency and the compensated absence payouts for the year.

General Fund Expenditures

General Fund expenditures have increase by 7.84% from FY23. The details by expenditure category are shown in the table below.

| Expenditure Category | FY2023 | FY2024 | FY23 vs. FY24 Difference | % Change |
|---|----------------------|-----------------------|--------------------------|--------------|
| Salary and Wages | \$ 31,365,775 | \$ 33,335,046 | \$ 1,969,271 | 6.28% |
| Pension Benefits | 11,437,661 | 12,591,685 | 1,154,024 | 10.09% |
| Other Employee Benefits | 7,564,885 | 8,760,748 | 1,195,863 | 15.81% |
| Contractual | 13,205,563 | 15,090,034 | 1,884,471 | 14.27% |
| Commodities | 1,932,622 | 2,102,506 | 169,884 | 8.79% |
| Depreciation/Capital Outlay | 2,509,665 | 2,419,403 | (90,262) | (3.60%) |
| Subtotal Operating Expenditures | 68,016,171 | 74,299,423 | 6,283,252 | 9.24% |
| Library | 374,127 | 385,351 | 11,224 | 3.00% |
| Transfer to the Risk Insurance Fund | 2,274,106 | 2,329,817 | 55,711 | 2.45% |
| Transfer to Capital Improvement Program | 9,371,020 | 10,308,122 | 937,102 | 10.00% |
| Transfer to Underground Utility Fund | 191,116 | - | (191,116) | (100.00%) |
| Transfer to the Debt Service Fund | 5,680,666 | 5,679,013 | (1,653) | (0.03%) |
| Transfer to Coastal Management Fund | 5,264,732 | 5,791,205 | 526,473 | 10.00% |
| Extraordinary Transfer to Retirement Fund | 5,420,000 | 5,420,000 | - | -% |
| Contingency | 600,000 | 600,000 | - | -% |
| Subtotal Transfers and Contingency | 29,175,767 | 30,513,508 | 1,337,741 | 4.59% |
| Total General Fund | \$ 97,191,938 | \$ 104,812,931 | \$ 7,620,993 | 7.84% |
| FTE Totals | 362.586 | 365.669 | 3.08 | 0.84% |

Highlights for General Fund expenditures are as follows:

Total operating expenditures increased \$6,283,252 or 9.24% from FY23. Total transfers and other expenses increased \$1,337,741 or 4.59%. Details of the changes are as follows:

Operating Expenditures:

- Tentatively, \$1,969,271 has been earmarked to pay for increased salary and wages, and the increase in FTEs allocated to the General Fund of 6.333 (see full description later in the document). The increase also includes merit and step increases and a cost-of-living increase (COLA). Previously, the Town Council approved during the Compensation study, lowering merit increases to 1.5% - 6%, from 3% - 7.5% in FY22 and providing for an annual COLA. In 2022, the Town adopted a policy using the Social Security COLA calculation as the method to determine our annual COLA rather than focusing on a one-month snapshot, which could result in abnormal spikes. We use 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).
 - Using this methodology the COLA for FY24 would be 9.0%. Included in this proposed budget is a 2% increase to employee wages and a 7% non-pensionable lump sum payment. Paying out 7% as a non-pensionable lump sum would help curb any impacts to the pension fund and assist in keeping salaries in line with the assumptions in the actuarial forecasts. For FY25 and beyond, it is our recommendation to have the full COLA amount paid as a lump sum to help minimize the effects of the COLA on the pension liability.
- We are also including market adjustments for Police and Fire-Rescue personnel to ensure they remain at the 75th percentile and a 3% market adjustment for General Employee ranges to maintain internal

equity and market 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 \$1,154,024 due to investment losses in FY22.
- Other employee benefit costs increased by \$1,195,863 or 15.81%. Total Town funding for health insurance increased by \$442,748 with \$406,034 of the increase allocated to the General Fund. 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 FY24 are \$13,343.
- FICA tax increased by \$351,626 due to the increase in the salary budget. The Longevity/Bonus program decreased by \$8,293 due to retirements. New employees are not eligible for bonus until they have worked for the Town for 5 years.
- Included in Other Employee Benefits is the Transfer to the OPEB trust. The transfer to the OPEB trust fund increased by \$457,911. The increase was due to the investment losses in FY22.
- The increase in contractual costs (\$1,884,471) is mainly due to increases associated with anticipated CPI increases for contract renewals. The largest increase is in the sewage treatment and disposal program of \$287,828. Other large increases include Information Technology, \$220,489, Planning and Zoning, \$162,500 and Recreation Programs, \$153,100.
- The increase in commodities of \$169,884 is related to higher fuel costs/usage, \$24,102, vehicle maintenance, \$12,250, cleaning supplies, \$15,250 and other supply budget increases.
- Depreciation/Capital outlay costs decreased \$90,262. The decrease is mainly attributed to fixed assets becoming fully depreciated and either not being replaced or replaced after the scheduled end of life.
- The funding for the Four Arts Library will increase by \$11,224. This funding is now tied to CPI with a cap of 3%.

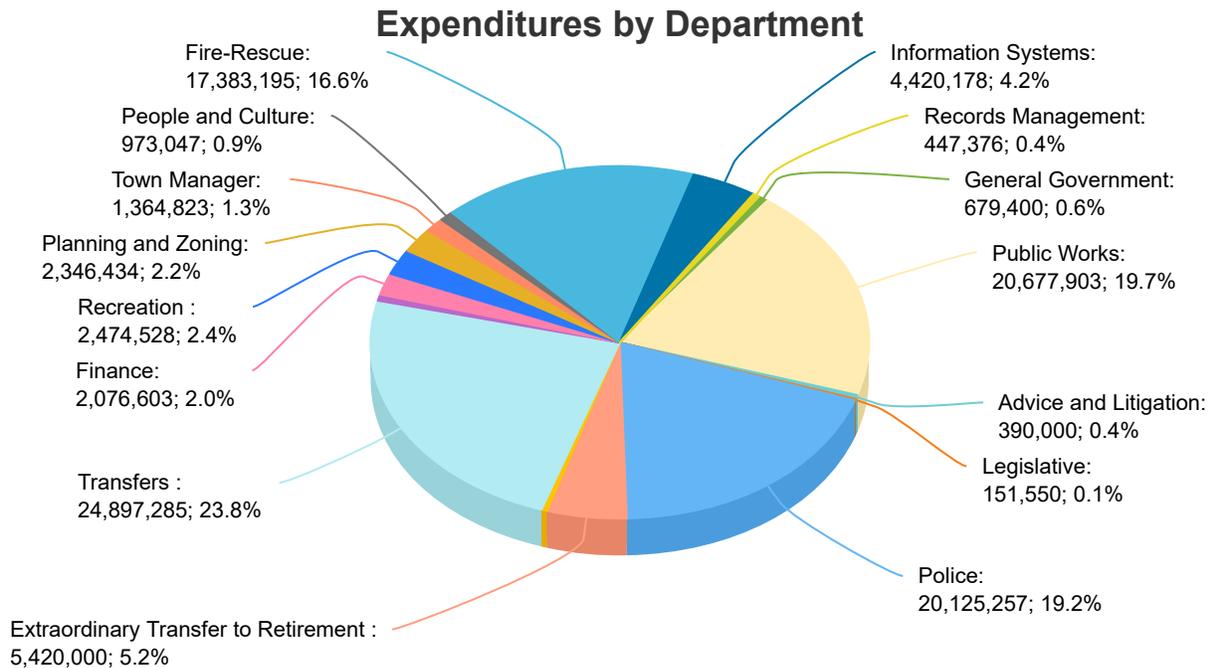
Transfers and Other:

- The transfer to the Risk Fund increased by \$55,711 due to anticipated increases in the insurance market.
- The annual transfer to the Capital Improvement Fund increased by \$937,102 or 10.00% over FY23. The North Fire Station will receive most of the FY24 fund transfer from the General Fund. Also, the A-39, Phipps Park sanitary sewer system will be started in FY24. Other projects funded from prior year transfers will be worked on by Public Works in FY24.
- The transfer to the debt service fund decreased \$1,653.
- Coastal funding increased by 10% or \$526,473. The transfer will provide funding for the annual coastal operations plus future projects such as the Mid-Town seawall replacement and Reach 7/8 renourishment. The revenues reflect what the Town would be reimbursed for through the federal and state agencies. Please see the Coastal Budget section for more information about the budget and forecasted expenditures and revenues.
- The extraordinary transfer to the retirement fund to accelerate improvements to the UAAL remained at \$5,420,000.
- Contingency is funded at the same amount as last year. 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 55.6% of the Town budget. The transfers mentioned above account for another 29% for a total of 84.6% of the total Town budget. All other general government and administrative departments make up the balance of 15.4%. The charts below 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, 2022, was \$30,702,132. This amount was \$11,418,086 above the policy-required minimum. The FY24 budget includes a transfer of \$600,000 from fund balance to fund the contingency. Estimated compensated absence payouts totaling \$500,000

will be paid from the reserve for compensated absences. Total excess reserves in Town’s remaining funds as of September 30, 2022, were \$13,657,851.

For FY23, revenues are exceeding the budget estimates and are at 92.4% through May, and expenditures are close to budget estimates at 66.6% to date. We expect another surplus this fiscal year.

Compensation Update

People & Culture is in the process of conducting the regular annual market assessment for public safety to ensure that the Town’s pay ranges remain at the 75th percentile. All Sworn and certified positions will be included in this study. Added benefit incentives for sworn and certified are also under review to ensure that the Town can match other municipal competitors.

Thirty-Three (33) percent of all General employee positions have been studied and the majority required some adjustments to the scale and/or incumbent’s salaries. It bears emphasizing that the current market for talent in the public sector is highly competitive, and if the Town wishes to attract and retain exceptional employees, such studies and adjustments will be required over the coming months/years. As planned in FY23, another thirty-three (33) percent of positions will be reviewed in the coming year.

People & Culture is also recommending for a second year in a row (and will likely on a yearly basis moving forward should inflation continue to dominate market forces) that the general employee salary scales be adjusted upwards by 3% to avoid pay crowding at the top of each scale.

Personnel Complement

Total FTE includes full time employees and part time no benefits employees (PTNB). The total personnel complement (for all funds Townwide) for FY24 is 370.919 full-time equivalent personnel (FTE), which is a net increase of 8.333 FTE from the adopted FY23 budget. The additional FTE’s included in the FY24 budget do not include the FTE’s approved by Council to support the additional needs of Phipps Ocean Park once the construction is complete. These positions will be added into the FY25 budget in conjunction with the agreement with the Preservation Foundation of Palm Beach. The increase of 8.333 FTEs in FY24 is made up of the following changes in full time and part time positions:

| Department | Roles | # FTEs | Comments |
|-----------------------------|---------------------------------|--------------|--|
| Planning, Zoning & Building | Design and Preservation Manager | 1.000 | Costs absorbed by increased revenues |
| Planning, Zoning & Building | Zoning Technician | 1.000 | Increased Demand |
| Information Technology | GIS Tech | 1.000 | Increased Demand with new softwares |
| Information Technology | IT Solutions Analyst | 1.000 | Aid in the advancement of Sharepoint/Microsoft 365 |
| Engineering | Engineering Support Coordinator | 0.250 | PT to Full Time |
| Par 3 Golf Course | Pro-Shop Assistant | 0.250 | PT to Full Time |
| Par 3 Golf Course | Pro-Shop Assistant | 1.000 | Decrease contracted workers |
| Police Department | Police Officer | 2.000 | Increased security |
| Police Department | Digital Crime Scene Technician | 1.000 | Assistance with Digital Public Records Request |
| Recreation | Part Time FTE's | (0.167) | Change annually based on needs |
| Total FTE additions | | 8.333 | |

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) Town-wide Underground Utility Project

The Town-wide Underground Utility Project fund accounts for the project costs and associated assessments and borrowings for the project. During FY24, we expect to finish construction of Phases 3 and 4 South, Phases 5 North and South and Phase 6 North. During FY24 work will continue on Phase 6 South, and begin Phases 7 North and South. The entire project is expected to be completed in 2027.

In the FY23 budget a \$2.6 million transfer of Marina surplus funds was approved to offset prior project deficits. This transfer has been increased to \$4.1 million in the FY24 budget.

Debt Service Funds (205, 206)

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

The 2013, 2016A and 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 (\$188,207), and a portion is funded through the Coastal Management Fund (\$508,463). The non-ad valorem revenue transfer from the General Fund for FY24 is \$5,679,013.

The 2016B Series Revenue Bonds debt service appropriation of \$727,038 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 FY24 on these bonds will be \$3,847,355 and is included in the Town wide Underground Utility project fund.

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 FY24 will be \$1,992,463 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, 2023, is shown on the table on below:

| Year Issued | Outstanding Principal Balance September 30, 2023 | Purpose |
|--------------------|---|--|
| 2016A | \$ 35,550,000 | First Phase of the ACIP and Refund Outstanding Debt |
| 2016B | \$ 9,160,000 | Worth Avenue Commercial District Project |
| 2013 | \$ 2,870,000 | Remaining Balance on Second Phase of ACIP |
| 2018 | \$ 51,075,000 | General Obligation Bonds for Townwide Undergrounding Project |
| 2019 | \$ 47,425,000 | Taxable Refunding Revenue Bonds for Second Phase of the ACIP |
| 2019 | \$ 4,095,000 | Refunding of Remaining Balance of First Phase of ACIP Debt |
| 2020 | 28,350,000 | Marina Loan |
| 2021 | 8,140,000 | General Obligation Bonds for Townwide Undergrounding Project |
| Total | \$ 186,665,000 | |

As of September 30, 2023, the Town's net bonded debt will amount to 12.9% of the legal limit of \$1,446,139,340 (5% of preliminary FY24 taxable value of \$29,079,603,728).

Capital Improvement Funds (307, 309, 311)

For FY24, the following items totaling \$14,143,604 are included in the Capital Improvement Fund (307):

- Drainage Improvements – \$350,000
- Sanitary Sewage System Improvements – \$1,235,000
- Town Facility Improvements (including N. Fire Station) – \$11,558,604
- Water main improvements (WPB) – \$1,000,000 (Funded by West Palm Beach)
- General Engineering Services – \$100,000

The transfer from the General Fund to the Capital Improvement Fund is \$10,308,122 and increased by \$937,102 from FY23.

Coastal Management

The Coastal Management Fund (309) is used to fund the construction costs of the coastal projects. The details of the FY24 budget for Coastal Management can be found in the Proposed Budget Document. This plan has been updated by Public Works to include estimates for future projects based upon current costs. The plan includes annual operating costs, as well as planned projects, including Phipps Ocean Park Beach Renourishment in FY25. The cost estimate is \$23,350,000 for this project. Also included in this budget is annual funding of \$1,000,000 per year for the next ten years for seawall or bulkhead repair or replacement. We are proposing an increase in the annual funding for the coastal program of \$526,473 or 10% to begin to offset the Mid-Town seawall costs. The additional funding from the FY24 budget should lead to less reliance on transfers from reserves.

Enterprise Funds (401, 402, 405)

Town Marina

Town Marina reopened for new vessels on November 1, 2021. FY23 has been a very successful year. The success is due in part to improvements in branding, marketing, and financial planning. Through May, revenues are at 89.2% of budget estimates. The FY24 revenue budget is projected to be 27% or \$3,352,800 higher than FY23 budget. The expenditure budget has an increase of 24.5%, \$714,169 due to increases in the submerged land lease, which is based on revenues, increases in salaries, employee benefits and electricity.

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 FY24. The various FY24 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 \$1,184,757 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 \$227,110. Additional deductions from the operating profit include transfers for debt service (\$188,207), contingency (\$142,022) and the general fund transfer (\$25,000).

To date, for FY23, the Par 3 revenues are above estimates at 93.6% of budget and will end the year over the budget estimates. The Par 3 should end the year with a surplus. The LTFP forecast shows improvement to the net assets of the fund.

A memorandum and resolution are included in the backup for the proposed fee increases.

Building Enterprise Fund

The Building Enterprise Fund was created in FY21 to account for all building permit revenue and expenses and allow for greater transparency as required by the State of Florida. During FY20, 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. FY23 revenues are expected to be higher than budget and will provide for a higher surplus than anticipated. Total revenues for FY24 are conservatively estimated to be \$10,009,500 and total operating expenses are \$11,160,952, which includes a transfer to the General Fund of \$6,627,997, which is for the allocated costs that the General Fund provides to the building permit process. Building permit related revenues have increased by \$53,215 due to the anticipated stabilization of building activity. After depreciation of \$86,897 and a 5% operating expense contingency of \$217,708 there is a projected reduction in reserves of \$1,456,057.

Internal Service Funds (501, 502, 320)

The transfer to the Risk Fund (501) has increased by \$55,711 due to expected increases in the insurance market.

The transfer from all funds to the Health Insurance Fund (502) has increased \$442,748 or 10% due to recent higher than normal claims experience. During FY21 the fund had a deficit of \$601,379. This was the first deficit since 2008. In FY22 the fund had another deficit of \$1,494,302, and another deficit is expected for FY23. These 3 past years may be an anomaly influenced or caused by the pandemic and individual catastrophic events..

In FY23 the Town re-established the Town Clinic, located at the Public Works facility in West Palm Beach. The increase in Clinic services, contracted out to Concentra, will provide minor urgent care and primary care services to all employees, ultimately impacting claims and reducing the overall claims expense in the upcoming and future years. The return on investment will not be realized until we can review future claims experience.

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 Proposed Budget Document.

Trust Funds (600 & 610)

Retirement (600)

The FY24 actuarially determined contribution to the Defined Benefit (DB) plan totals \$12,650,878. The contribution increased \$1,193,635 due to the weak investment returns for FY22. The return assumption will decrease from 6.4% in FY23 to 6.2% in FY24.

The budget also contains the \$5,420,000 extraordinary contribution to the retirement plan. The funded ratio decreased from 76.1% to 75.2% and the unfunded liability increased from \$85,333,977 to \$91,096,064. Assuming all assumptions are realized the total Town contributions to the retirement system, including the extra Town contributions of \$5.42 million per year are expected to be in the range of \$18 to 21.2 million over the next 9 years and are then projected to decline to around \$15.6 million in FY34.

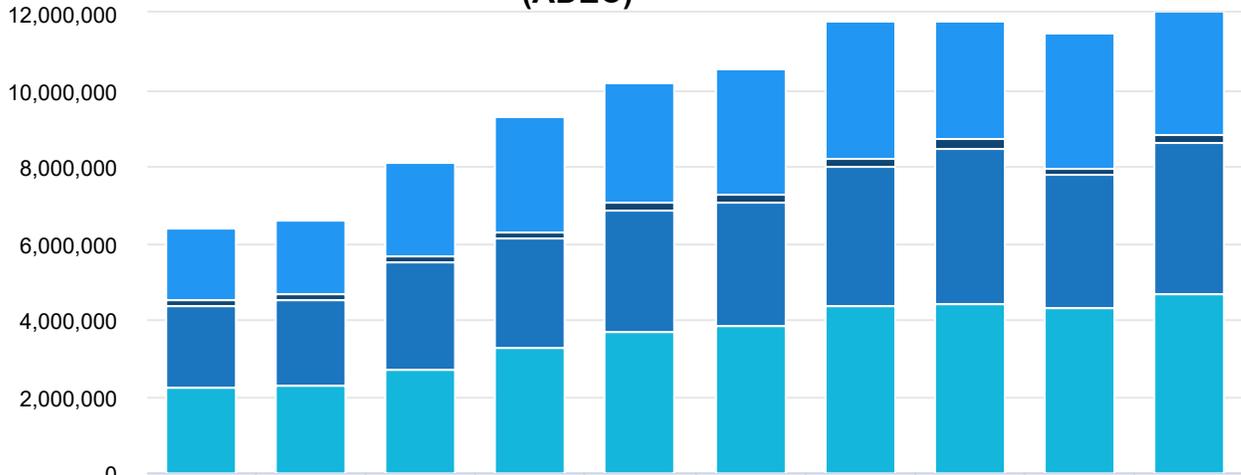
The Town contribution amounts by employee group are shown below versus the FY23 contribution. Legacy plan costs represent \$8,792,743 (69.5%) of the total and the costs for the ongoing plan are \$3,858,135 (30.5%).

Town DB and DC Retirement Contributions

| Town Retirement Contributions | FY2023 | FY2024 | \$ Change | % Change |
|--|----------------------|----------------------|---------------------|---------------|
| General Employee DB | \$ 3,493,970 | \$ 3,819,225 | \$ 325,255 | 9.31% |
| Lifeguards DB | 182,855 | 202,223 | 19,368 | 10.59% |
| Police DB | 3,446,777 | 3,928,198 | 481,421 | 13.97% |
| Fire-Rescue DB | 4,333,641 | 4,701,232 | 367,591 | 8.48% |
| Total DB Contribution | \$ 11,457,243 | \$ 12,650,878 | \$ 1,193,635 | 10.42% |
| Total DC Contribution | \$ 750,267 | \$ 820,322 | \$ 70,055 | 9.34% |
| Total Town DB and DC Contribution | \$ 12,207,510 | \$ 13,471,200 | \$ 1,263,690 | 10.35% |

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

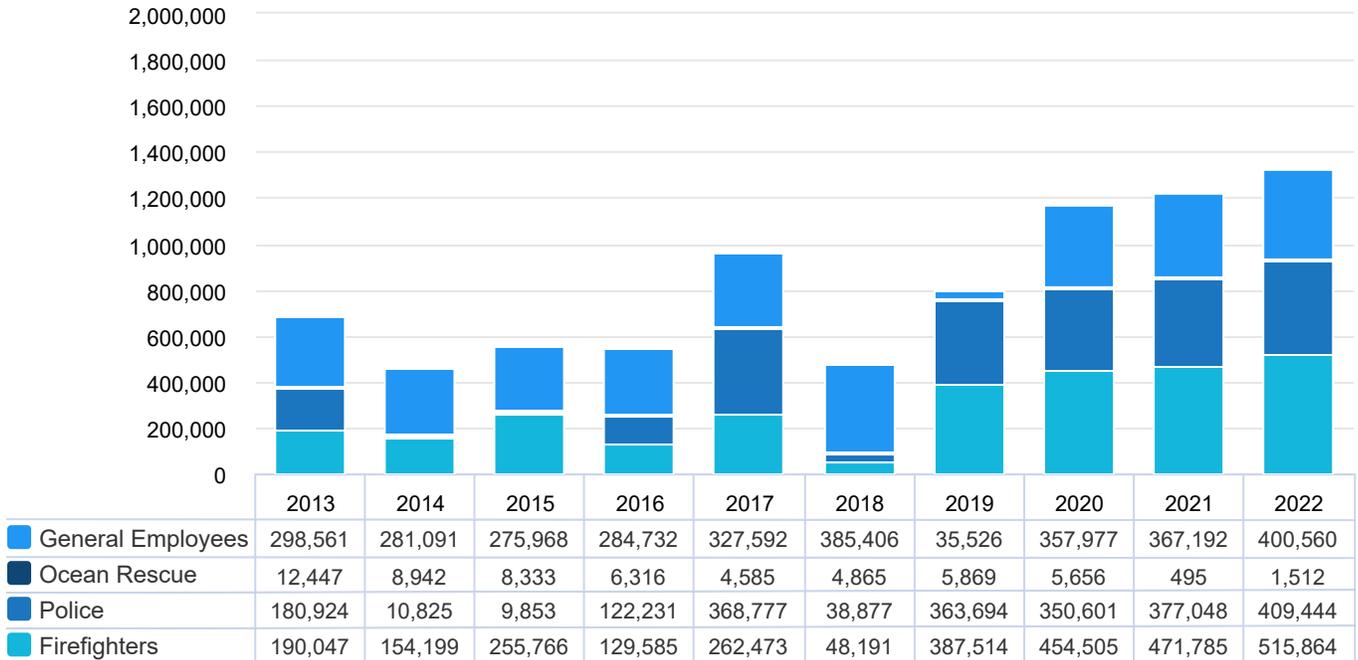
Employer Contribution (ADEC)



| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| General Employees | 1,856,320 | 1,908,865 | 2,414,960 | 2,997,898 | 3,093,941 | 3,276,537 | 3,560,240 | 3,063,742 | 3,493,970 | 3,819,225 |
| Ocean Rescue | 144,734 | 152,086 | 157,411 | 163,443 | 188,431 | 204,527 | 210,518 | 215,911 | 182,855 | 202,223 |
| Police | 2,144,661 | 2,233,214 | 2,832,558 | 2,870,523 | 3,206,438 | 3,200,781 | 3,653,689 | 4,045,678 | 3,446,777 | 3,928,198 |
| Firefighters | 2,223,585 | 2,285,579 | 2,676,124 | 3,263,383 | 3,676,531 | 3,854,982 | 4,362,652 | 4,441,206 | 4,333,641 | 4,701,232 |

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

Employee Contributions



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 below:

Employer Defined Contribution Funding

| DC Contributions | FY2020 Actual | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2024 Budget |
|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General | \$ 450,148 | \$ 469,444 | \$ 504,896 | \$ 738,462 | \$ 805,508 |
| Lifeguards | 2,356 | 424 | 1,393 | 11,805 | 9,097 |
| Total | \$ 452,504 | \$ 469,868 | \$ 638,746 | \$ 750,267 | \$ 814,605 |

Health Insurance (OPEB) Trust (610)

The actuarially determined transfer to the OPEB trust from the General Fund in the FY24 budget is \$789,128. This amount is \$457,911 more than FY23, and is due to poor investment returns in FY22. The funded ratio in the September 30, 2022, actuarial report was 110.8% at the 5% rate of return.

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. 086-2023 adopts a tentative millage rate of 2.6932. 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 rate 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) will be updated with the FY24 adopted budget and will be finalized in September.

Upcoming Meeting Schedule

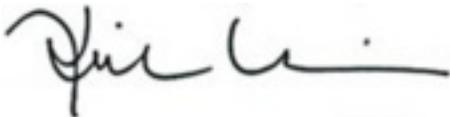
The State mandated schedule requires that two public hearings be held in September to provide for the final adoption of the Town's FY24 budget and millage rate. The proposed public hearing meeting dates are as follows: These dates are presented in the Millage Rate Resolution and provided to the Property Appraiser.

- First Public Hearing – September 12, 2023, at 5:01pm
- Second Public Hearing – September 21, 2023, at 5:01pm

Conclusion

This concludes the executive summary portion of the FY24 proposed budget. Please see the documents that follow this summary for detailed information about the FY24 budget. Staff will be prepared to answer any questions you may have.

Respectfully Submitted,



Kirk Blouin
Town Manager

cc: Department Directors

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Budget Summary

Town of Palm Beach / FY 2024 Proposed Annual Budget

BUDGET SUMMARY BY FUND TYPE

FY24 Budget Summary by Fund Type, Revenues and Expenditures

| | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Internal Service | Trust & Agency | Total |
|---|--------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Revenues | | | | | | | | |
| Ad Valorem Taxes | 72,130,510 | - | - | - | - | - | - | 72,130,510 |
| Non Ad Valorem Taxes | 6,678,000 | 3,503,760 | 727,038 | 478,027 | - | - | - | 11,386,825 |
| Licenses and Permits | 5,331,000 | - | - | - | 9,841,500 | - | - | 15,172,500 |
| Intergovernmental | 1,207,500 | - | - | 3,353,847 | - | - | - | 4,561,347 |
| Charges for Services | 8,175,638 | - | - | - | 19,611,950 | 7,874,646 | - | 35,662,234 |
| Fines and Forfeitures | 1,128,000 | - | - | - | 45,000 | - | - | 1,173,000 |
| Contributions/Grants | 32,700 | - | - | 5,000 | - | - | 15,358,378 | 15,396,078 |
| Gain/Loss on Investments | - | - | - | - | - | 75,000 | 2,800,000 | 2,875,000 |
| Interest Earnings | 685,386 | 300,000 | - | 1,201,000 | 350,000 | 350,000 | 16,425,000 | 19,311,386 |
| Miscellaneous | 595,200 | 224,900 | - | - | 620,000 | - | 5,000 | 1,445,100 |
| Interfund Transfers | 7,748,997 | 4,600,000 | 6,375,683 | 16,099,327 | - | 2,329,817 | 6,209,128 | 43,362,952 |
| Subtotal | 103,712,931 | 8,628,660 | 7,102,721 | 21,137,201 | 30,468,450 | 10,629,463 | 40,797,506 | 222,476,932 |
| Appropriations from Fund Balance | 1,100,000 | 25,129,945 | 185,000 | 53,951,891 | 1,615,020 | 5,683,289 | - | 87,665,145 |
| Total Revenues | 104,812,931 | 33,758,605 | 7,287,721 | 75,089,092 | 32,083,470 | 16,312,752 | 40,797,506 | 310,142,077 |
| Expenditures | | | | | | | | |
| Salaries and Wages | 33,335,046 | - | - | 146,442 | 3,176,065 | 219,237 | 181,154 | 37,057,943 |
| Employee Benefits | 20,563,306 | - | - | 57,157 | 1,610,019 | 7,047,345 | 2,391,674 | 31,669,501 |
| Contractual | 15,090,034 | 29,911,000 | 7,500 | 672,460 | 5,469,754 | 2,792,071 | 24,926,187 | 78,869,006 |
| Commodities | 2,102,506 | 250 | - | 6,700 | 937,522 | 6,642 | 2,581 | 3,056,201 |
| Depreciation/Capital Outlay | 2,419,403 | - | - | 72,869,280 | 3,195,832 | 2,247,457 | - | 80,731,972 |
| Debt Service | - | 3,847,355 | 7,280,221 | - | 1,992,463 | - | - | 13,120,039 |
| Interfund Transfers | 30,317,285 | - | - | 1,008,463 | 12,037,204 | - | - | 43,362,952 |
| Other | 985,351 | - | - | 328,590 | 545,613 | 4,000,000 | - | 5,859,554 |
| Subtotal | 104,812,931 | 33,758,605 | 7,287,721 | 75,089,092 | 28,964,472 | 16,312,752 | 27,501,596 | 293,727,168 |
| Transfer to Fund Balance/Retained Earnings | - | - | - | - | 3,118,998 | - | 13,295,910 | 16,414,908 |
| Total Expenditures | 104,812,931 | 33,758,605 | 7,287,721 | 75,089,092 | 32,083,470 | 16,312,752 | 40,797,506 | 310,142,077 |
| Financial Ratios | | | | | | | | |
| | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Internal Service | Trust & Agency | Total |
| Ad Valorem Taxes as percentage of total fund budget | 68.82% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 23.26% |
| Ad Valorem Taxes per capita (9,245 population) | \$ 7,802 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 7,802 |
| Total expenditures per capita (9,245 population) | \$ 11,337 | \$ 3,652 | \$ 788 | \$ 8,122 | \$ 3,470 | \$ 1,764 | \$ 4,413 | 33,547 |
| Personnel as a percentage of the total budget | 51.42% | -% | -% | 0.27% | 14.92% | 44.55% | 6.31% | 22.16% |
| Capital expenditures as percentage of total fund budget | 2.31% | -% | -% | 97.04% | 9.96% | 13.78% | -% | 26.03% |
| Capital expenditures per capita (9,245 population) | \$ 262 | \$ - | \$ - | \$ 7,882 | \$ 346 | \$ 243 | \$ - | 8,733 |



General Fund

Town of Palm Beach / FY 2024 Proposed Annual Budget

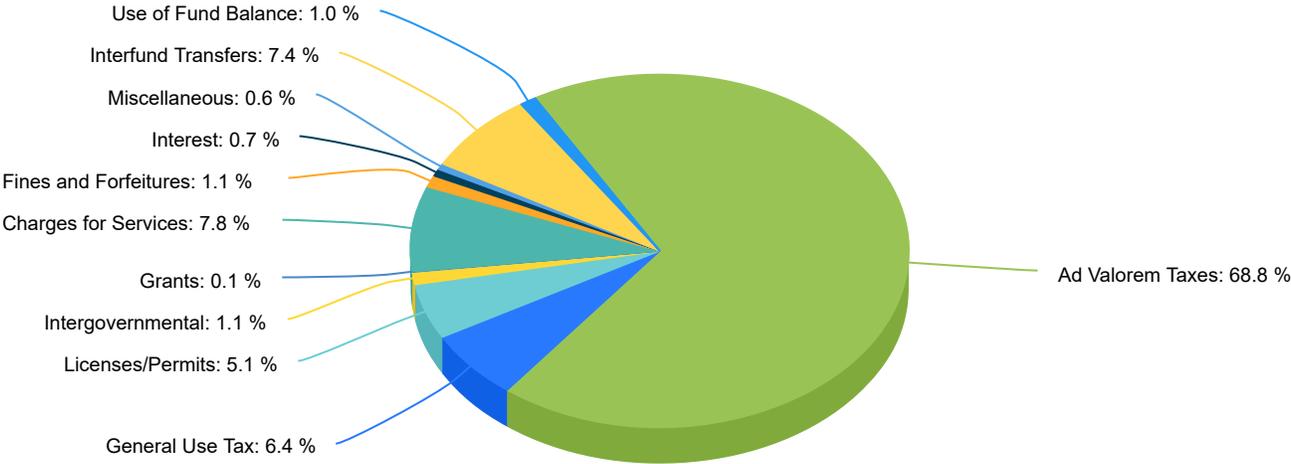
GENERAL FUND REVENUES AND EXPENDITURES

Budget Comparison

Fiscal Years 2023 - 2024

| | FY2023 Budget | FY2024 Budget | FY23 vs. FY24 \$ Difference | FY23 vs. FY24 % Change |
|---|----------------------|-----------------------|--------------------------------|---------------------------|
| Revenues | | | | |
| Ad Valorem Taxes | \$ 65,419,700 | \$ 72,130,510 | \$ 6,710,810 | 10.26% |
| Non Ad Valorem Taxes | 6,672,100 | 6,678,000 | 5,900 | 0.09% |
| Licenses & Permits | 5,054,400 | 5,331,000 | 276,600 | 5.47% |
| Intergovernmental | 1,181,000 | 1,240,200 | 59,200 | 5.01% |
| Charges for Services | 7,823,200 | 8,175,638 | 352,438 | 4.51% |
| Fines and Forfeitures | 943,200 | 1,128,000 | 184,800 | 19.59% |
| Investment Earnings | 213,217 | 685,386 | 472,169 | 221.45% |
| Miscellaneous Revenues | 290,700 | 595,200 | 304,500 | 104.75% |
| Interfund Transfers | 645,465 | 1,121,000 | 475,535 | 73.67% |
| Transfer From Fund Balance | 3,429,500 | 1,100,000 | (2,329,500) | (67.93%) |
| Transfer from Building Fund | 5,519,456 | 6,627,997 | 1,108,541 | 20.08% |
| Total Revenues | \$ 97,191,938 | \$ 104,812,931 | \$ 7,620,993 | 7.84% |
| Expenditures | | | | |
| Department | | | | |
| Legislative | \$ 152,500 | \$ 151,550 | \$ (950) | (0.62%) |
| General Government | 1,029,904 | 679,400 | (350,504) | (34.03%) |
| Town Manager | 1,102,127 | 1,364,823 | 262,696 | 23.84% |
| Town Clerk | 448,179 | 447,376 | (803) | (0.18%) |
| Advice and Litigation | 365,000 | 390,000 | 25,000 | 6.85% |
| Human Resources | 849,064 | 973,047 | 123,983 | 14.60% |
| Information Systems | 3,844,619 | 4,420,178 | 575,559 | 14.97% |
| Finance | 2,000,157 | 2,076,603 | 76,446 | 3.82% |
| Recreation and Tennis | 2,267,088 | 2,474,528 | 207,440 | 9.15% |
| Planning/Building/Zoning | 1,804,847 | 2,346,434 | 541,587 | 30.01% |
| Library | 374,127 | 385,351 | 11,224 | 3.00% |
| Fire-Rescue | 16,205,243 | 17,383,195 | 1,177,952 | 7.27% |
| Police | 18,521,887 | 20,125,257 | 1,603,370 | 8.66% |
| Public Works | 19,094,339 | 20,677,903 | 1,583,564 | 8.29% |
| Contingency | 600,000 | 600,000 | - | -% |
| Transfer to Other Funds | | | | |
| Transfer to CIP | 5,371,020 | 10,308,122 | 4,937,102 | 91.92% |
| Transfer to CIP for NFRS | 4,000,000 | - | (4,000,000) | (100.00%) |
| Transfer to Coastal | 5,264,732 | 5,791,205 | 526,473 | 10.00% |
| Transfer to UU Fund | 191,116 | - | (191,116) | (100.00%) |
| Transfer to Debt Service | 5,680,666 | 5,679,013 | (1,653) | (0.03%) |
| Transfer to Risk Fund | 2,274,106 | 2,329,817 | 55,711 | 2.45% |
| Transfer to OPEB Trust Fund | 331,217 | 789,128 | 457,911 | 138.25% |
| Extraordinary Transfer to Retirement Fund | 5,420,000 | 5,420,000 | - | -% |
| Total General Fund Expenditures | \$ 97,191,938 | \$ 104,812,931 | \$ 7,620,993 | 7.84% |
| Revenues Over/(Under) Expenditures | \$ - | \$ - | | |

General Fund Revenues by Fund



| | |
|-----------------------|----------------------|
| Ad Valorem Taxes | \$72,130,510 |
| General Use Tax | \$6,678,000 |
| Licenses/Permits | \$5,331,000 |
| Intergovernmental | \$1,187,500 |
| Grants | \$52,700 |
| Charges for Services | \$8,175,638 |
| Fines and Forfeitures | \$1,128,000 |
| Interest | \$685,386 |
| Miscellaneous | \$595,200 |
| Interfund Transfers | \$7,748,997 |
| Use of Fund Balance | \$1,100,000 |
| | <u>\$104,812,931</u> |

General Fund Revenues

| Title | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Variance | % of Total Budget |
|---|-------------------|-------------------|-------------------|---------------------|-------------------|-----------------|----------------------|
| Ad Valorem Taxes | | | | | | | |
| Current Ad Valorem Taxes | 57,966,306 | 60,529,492 | 65,419,700 | 65,418,700 | 72,130,510 | 10.26% | 68.82% |
| Back Taxes | 49,914 | 1,327 | - | 14,000 | - | -% | -% |
| | 58,016,220 | 60,530,819 | 65,419,700 | 65,432,700 | 72,130,510 | 10.26% | 68.82% |
| Sales, Use and Fuel Taxes | | | | | | | |
| 1-6 Cents Local Opt Fuel Tax | 224,588 | 235,448 | 230,000 | 110,500 | 108,000 | (53.04%) | 0.10% |
| 1-5 Cents Local Opt Fuel Tax | 102,271 | 107,360 | 107,100 | 241,500 | 235,000 | 119.42% | 0.22% |
| | 326,858 | 342,808 | 337,100 | 352,000 | 343,000 | 1.75% | 0.33% |
| Utility Services Taxes | | | | | | | |
| Electricity Utility | 2,702,687 | 2,865,367 | 2,800,000 | 2,835,000 | 2,800,000 | -% | 2.67% |
| Simplified Telecom Tax | 1,004,023 | 1,039,761 | 1,050,000 | 1,111,500 | 1,050,000 | -% | 1.00% |
| Water Utility | 2,036,173 | 2,062,997 | 2,100,000 | 2,218,300 | 2,100,000 | -% | 2.00% |
| Gas Utility | 356,011 | 353,853 | 350,000 | 384,000 | 350,000 | -% | 0.33% |
| Propane Utility | 27,101 | 36,202 | 35,000 | 33,800 | 35,000 | -% | 0.03% |
| | 6,125,995 | 6,358,178 | 6,335,000 | 6,582,600 | 6,335,000 | -% | 6.04% |
| Business Tax Receipts | | | | | | | |
| Business Tax Receipts | 776,348 | 787,771 | 825,000 | 870,000 | 875,000 | 6.06% | 0.83% |
| Business Tax Receipt Penalties | 29,362 | 44,986 | 35,000 | 57,000 | 35,000 | -% | 0.03% |
| | 805,710 | 832,756 | 860,000 | 927,000 | 910,000 | 5.81% | 0.87% |
| Building Permits | | | | | | | |
| Except/Var. App. | 316,266 | 778,678 | 500,000 | 875,000 | 500,000 | -% | 0.48% |
| Abandonments | (194) | 3,702 | 1,000 | 3,300 | 1,000 | -% | 0.00% |
| Architectural Fees | 479,666 | 554,450 | 450,000 | 523,000 | 450,000 | -% | 0.43% |
| Landmarks Submittal | 71,900 | 67,250 | 70,000 | 60,000 | 65,000 | (7.14%) | 0.06% |
| | 867,638 | 1,404,080 | 1,021,000 | 1,461,300 | 1,016,000 | (0.49%) | 0.97% |
| Franchise Fees | | | | | | | |
| Electricity Franchise | 1,959,374 | 2,302,533 | 1,950,000 | 2,304,111 | 2,100,000 | 7.69% | 2.00% |
| Gas Franchise | 308,622 | 298,275 | 305,000 | 300,000 | 305,000 | -% | 0.29% |
| | 2,267,996 | 2,600,809 | 2,255,000 | 2,604,111 | 2,405,000 | 6.65% | 2.29% |
| Other Licenses, Fees and Permits | | | | | | | |
| Right Of Way Permits | 664,062 | 953,713 | 750,000 | 828,000 | 750,000 | -% | 0.72% |
| Residential Parking Plans | 146,430 | 152,740 | 125,000 | 120,000 | 110,000 | (12.00%) | 0.10% |
| Town-wide Resident Parking Permit | - | - | - | - | 100,000 | 100.00% | 0.10% |
| Taxi Permits | 225 | - | 900 | 225 | - | (100.00%) | -% |
| Flood Plain Management Permit Fee | 450 | - | - | - | - | -% | -% |
| Newsrack Enclosure Admin Fee | 380 | - | 500 | 480 | - | (100.00%) | -% |
| Charitable Solicitations Fee | 13,264 | 31,198 | 35,000 | 36,000 | 35,000 | -% | 0.03% |
| Char Solit Late Filing Fee | 785 | 3,165 | 7,000 | 1,050 | 5,000 | (28.57%) | 0.00% |
| | 825,596 | 1,140,816 | 918,400 | 985,755 | 1,000,000 | 8.89% | 0.95% |
| Federal Grants | | | | | | | |
| Bullet Proof Vests Grant | 2,420 | 3,673 | 18,500 | 7,700 | 7,700 | (58.38%) | 0.01% |
| Federal Grants - Public Safety | 12,210 | 23,303 | - | 5,500 | - | -% | -% |
| FEMA/FDOT Reimbursement | 644,079 | 19,199 | - | - | - | -% | -% |
| CARES Act | 201,409 | - | - | - | - | -% | -% |
| | 860,118 | 46,174 | 18,500 | 13,200 | 7,700 | (58.38%) | 0.01% |
| State Grants | | | | | | | |
| State Grant - Public Safety | 3,780 | 1,810 | - | 20,000 | 20,000 | 100.00% | 0.02% |
| State Grant - Emergency Management | 35,795 | 877 | - | - | - | -% | -% |
| | 39,575 | 2,687 | - | 20,000 | 20,000 | 100.00% | 0.02% |

General Fund Revenues (continued)

| Title | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Variance | % of Total Budget |
|--|------------------|------------------|------------------|---------------------|------------------|----------------|----------------------|
| State Shared Revenues | | | | | | | |
| State Revenue Sharing | 263,668 | 315,328 | 270,000 | 290,000 | 270,000 | -% | 0.26% |
| Alcoholic Beverage Lic | 32,858 | 26,826 | 30,000 | 27,000 | 30,000 | -% | 0.03% |
| Local Govt. Sales Tax | 727,279 | 862,630 | 750,000 | 980,000 | 800,000 | 6.67% | 0.76% |
| Fire Supplemental Compensation | 32,733 | 36,792 | 37,000 | 37,000 | 37,000 | -% | 0.04% |
| 911 Equip Reimbursement | 8,115 | 27,584 | 12,000 | 12,000 | 12,000 | -% | 0.01% |
| Seized Tag | 1,227 | 500 | - | 55 | - | -% | -% |
| Fuel Tax Refund | 23,039 | 23,069 | 21,000 | 21,000 | 21,000 | -% | 0.02% |
| | 1,088,919 | 1,292,729 | 1,120,000 | 1,367,055 | 1,170,000 | 4.46% | 1.12% |
| Grants From Other Local Units | | | | | | | |
| Ems Grant - Palm Beach County | 21,849 | - | 25,000 | - | 25,000 | -% | 0.02% |
| | 21,849 | - | 25,000 | - | 25,000 | -% | 0.02% |
| Shared Revenue From Other Local Units | | | | | | | |
| County Occ. Licenses | 20,014 | 21,246 | 15,000 | 12,850 | 15,000 | -% | 0.01% |
| \$12.50 Citation Monies | 2,728 | - | 2,500 | 5,000 | 2,500 | -% | 0.00% |
| | 22,743 | 21,246 | 17,500 | 17,850 | 17,500 | -% | 0.02% |
| Public Safety | | | | | | | |
| Special Assignment Ot - Other | 2,374,950 | 1,485,001 | 1,500,000 | 2,000,000 | 1,500,000 | -% | 1.43% |
| Police Id Cards | - | 20 | 25,000 | - | - | (100.00%) | -% |
| Burglar Alarm False Alarm Fees | 38,975 | 35,625 | 40,000 | 34,000 | 35,000 | (12.50%) | 0.03% |
| Burglar Alarm Registration Fee | 87,950 | 86,850 | 90,000 | 87,000 | 87,000 | (3.33%) | 0.08% |
| Burglar Alarm - Penalties | 3,047 | 5,752 | 5,000 | 4,700 | 5,000 | -% | 0.00% |
| Burglar Alarm - Direct Connect | 21,069 | 21,069 | 21,000 | 21,000 | 21,000 | -% | 0.02% |
| Valet Parking Permit | 17,500 | 13,950 | 13,000 | 21,000 | 14,000 | 7.69% | 0.01% |
| Tent Permits | 4,072 | 21,829 | 15,000 | 25,000 | 15,000 | -% | 0.01% |
| Special Detail-Fire | 4,675 | 22,915 | 10,000 | 37,000 | 25,000 | 150.00% | 0.02% |
| Fire Prev Bonfires | - | - | - | 300 | - | -% | -% |
| Fire Prev Hot Work | 3,300 | 4,400 | 2,500 | 2,475 | 2,500 | -% | 0.00% |
| Fire Prev Public Assembly | 50 | 700 | 1,000 | - | 1,000 | -% | 0.00% |
| False Fire Alarms | 18,825 | 26,474 | 16,000 | 19,000 | 16,000 | -% | 0.02% |
| Fire Prev Fireworks | 8,000 | 12,510 | 10,000 | 12,000 | 10,000 | -% | 0.01% |
| Fire Prev Technical Fire Insp | - | 100 | - | - | - | -% | -% |
| Fire Prev Inspection Fees | 77,421 | 188,909 | 75,000 | 140,000 | 100,000 | 33.33% | 0.10% |
| Ems Transport Fees | 379,635 | 392,996 | 435,000 | 430,000 | 425,000 | (2.30%) | 0.41% |
| | 3,039,469 | 2,319,099 | 2,258,500 | 2,833,475 | 2,256,500 | (0.09%) | 2.15% |
| Physical Environment | | | | | | | |
| Special Solid Waste | 14,285 | 16,134 | 12,000 | 10,000 | 12,000 | -% | 0.01% |
| Solid Waste | 821,821 | 842,876 | 850,000 | 840,000 | 850,000 | -% | 0.81% |
| Comp. Garbage Collection Fee | 261,809 | 376,768 | 290,000 | 375,000 | 300,000 | 3.45% | 0.29% |
| SWA Recycling Revenue Share | - | 13,938 | 3,500 | - | - | (100.00%) | -% |
| Historic Specimen Tree Fee | 1,768 | 1,989 | 2,000 | 2,431 | 2,000 | -% | 0.00% |
| | 1,099,683 | 1,251,706 | 1,157,500 | 1,227,431 | 1,164,000 | 0.56% | 1.11% |

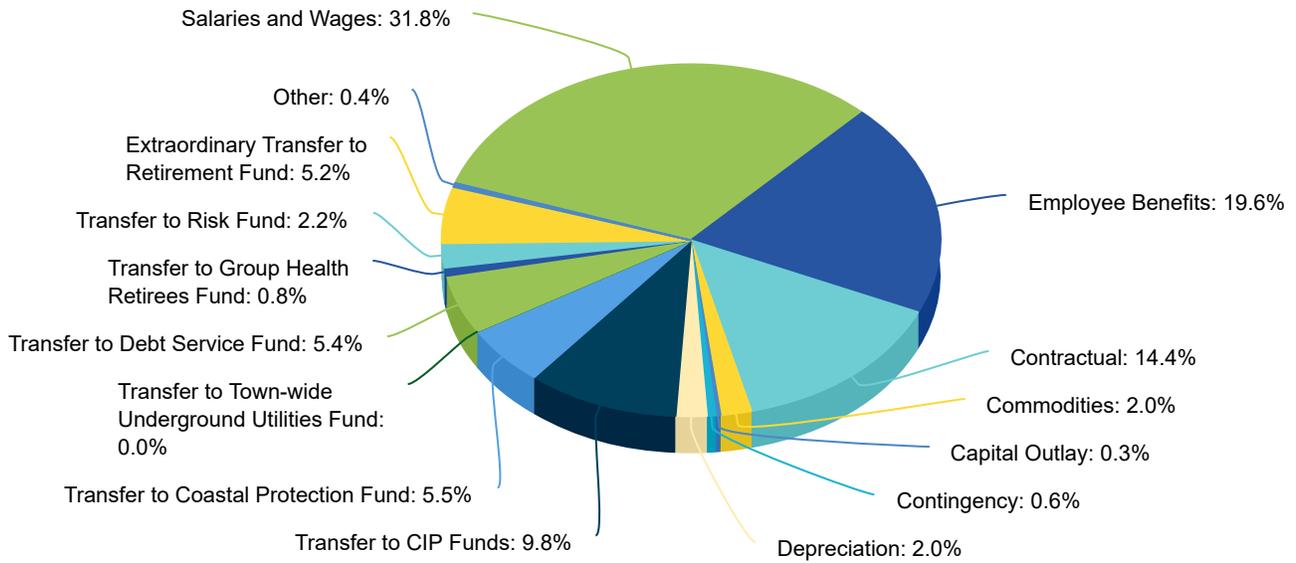
General Fund Revenues (continued)

| Title | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Variance | % of Total Budget |
|--------------------------------------|------------------|------------------|------------------|---------------------|------------------|-----------------|----------------------|
| Transportation | | | | | | | |
| Prkg Meter Royal Palm Way Lot | 22,140 | 37,702 | 35,000 | 50,000 | 40,000 | 14.29% | 0.04% |
| Prkg Meter Ocean Front | 1,017,333 | 1,554,604 | 1,650,000 | 1,700,000 | 1,650,000 | -% | 1.57% |
| Prkg Meter Lake Front | 119 | - | - | - | - | -% | -% |
| Prkg Meter Phipps Ocean Front | 204,177 | 268,354 | 310,000 | 290,000 | 40,000 | (87.10%) | 0.04% |
| Prkg Meter Peruvian | 143,167 | 219,934 | 270,000 | 240,000 | 240,000 | (11.11%) | 0.23% |
| Prkg Meter Bradley Place | 14,049 | 16,719 | 20,000 | 17,000 | 20,000 | -% | 0.02% |
| Prkg Meter North County | 58,370 | 75,404 | 86,000 | 70,000 | 75,000 | (12.79%) | 0.07% |
| Prkg Meter Royal Palm Way, 100 block | 108,730 | 183,054 | 225,000 | 181,000 | 180,000 | (20.00%) | 0.17% |
| Prkg Meter Sunrise | 122,386 | 132,497 | 145,000 | 140,000 | 140,000 | (3.45%) | 0.13% |
| Prkg Meter Worth Ave | - | - | - | - | 638,778 | 100.00% | 0.61% |
| Other Parking Placard Programs | 314,030 | 446,766 | 490,000 | 385,000 | 415,000 | (15.31%) | 0.40% |
| | 2,004,501 | 2,935,033 | 3,231,000 | 3,073,000 | 3,438,778 | 6.43% | 3.28% |
| Culture and Recreation | | | | | | | |
| Adult Program Fees (Rec) | 21,579 | 16,490 | 81,000 | 8,640 | 10,000 | (87.65%) | 0.01% |
| Youth Program Fees (Rec) | 386,980 | 501,026 | 345,000 | 497,200 | 500,000 | 44.93% | 0.48% |
| Soma Dome fees | 60 | 350 | 1,000 | 75 | 100 | (90.00%) | 0.00% |
| Fitness Center Classes | 6,635 | 7,746 | 6,500 | 14,000 | 15,000 | 130.77% | 0.01% |
| Tennis Mixers | 33 | 88 | - | 750 | - | -% | -% |
| Merchandise Sales | 28,470 | 23,355 | 30,000 | 28,000 | 30,000 | -% | 0.03% |
| Adult Program Fees (Tennis) | 1,805 | 1,545 | 3,000 | 1,000 | 3,000 | \$0.00 | \$0.00 |
| Tennis 12 Play Pass | 53,425 | 42,602 | 53,000 | 38,000 | 35,000 | (33.96%) | 0.03% |
| Daily Tennis Court Fees | 32,175 | 31,358 | 33,500 | 46,000 | 35,000 | 4.48% | 0.03% |
| Annual Tennis Court Fees | 86,026 | 71,453 | 80,000 | 73,000 | 80,000 | -% | 0.08% |
| Passes/Daily Admission | 125,280 | 139,039 | 120,000 | 150,000 | 160,000 | 33.33% | 0.15% |
| Marina Amenity | - | 179,640 | 191,100 | 191,100 | 200,660 | 5.00% | 0.19% |
| Promotional Merchandise | 600 | 2,483 | 3,500 | 370 | 2,500 | (28.57%) | 0.00% |
| Town Share Tennis Teaching Services | 134,526 | 171,529 | 121,000 | 176,000 | 150,000 | 23.97% | 0.14% |
| Town Share Tennis Merchandise Sales | 1,486 | 1,444 | 1,600 | 1,700 | 1,600 | -% | 0.00% |
| | 879,079 | 1,190,148 | 1,070,200 | 1,225,835 | 1,222,860 | 14.26% | 1.17% |
| Other Charges for Services | | | | | | | |
| Certification Copy | - | 1,701 | - | - | - | -% | -% |
| Misc Copies | 4,353 | 4,637 | 2,500 | 6,000 | 5,000 | 100.00% | 0.00% |
| Lien Search Fee | 131,800 | 86,100 | 90,000 | 76,000 | 75,000 | (16.67%) | 0.07% |
| Tennis Pro Admin Fees | 13,500 | 13,567 | 13,500 | 13,500 | 13,500 | -% | 0.01% |
| | 149,653 | 106,006 | 106,000 | 95,500 | 93,500 | (11.79%) | 0.09% |
| Judgments and Fines | | | | | | | |
| Fines - Other Parking | 387,373 | 384,797 | 415,000 | 612,000 | 475,000 | 14.46% | 0.45% |
| Fines - Parking Meters | 92,474 | 145,455 | 100,000 | 285,000 | 150,000 | 50.00% | 0.14% |
| Row Parking Violation Fines | 74,088 | 106,514 | 100,000 | 100,000 | 100,000 | -% | 0.10% |
| Moving Violations | 6,224 | 11,074 | 7,500 | 10,000 | 7,500 | -% | 0.01% |
| Revenue/2nd \$ Funding | 1,224 | 1,400 | 1,200 | 1,100 | 1,000 | (16.67%) | 0.00% |
| Boot Fees | 14,350 | 15,750 | 15,000 | 12,000 | 15,000 | -% | 0.01% |
| Penalty - Other Parking | 101,940 | 118,639 | 125,000 | 147,000 | 125,000 | -% | 0.12% |
| Penalty - Parking Meters | 24,435 | 38,397 | 25,000 | 75,000 | 50,000 | 100.00% | 0.05% |
| | 702,109 | 822,026 | 788,700 | 1,242,100 | 923,500 | 17.09% | 0.88% |

General Fund Revenues (continued)

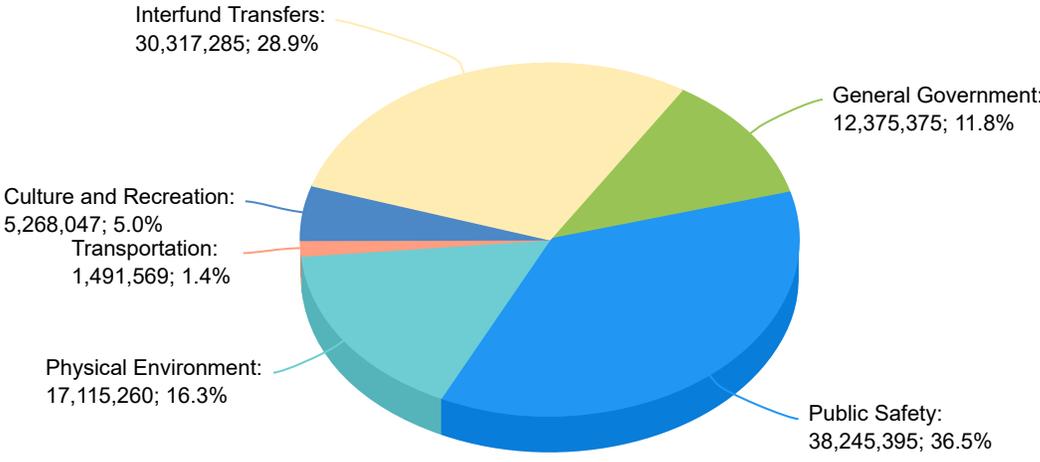
| Title | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Variance | % of Total Budget |
|---------------------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------|----------------------|
| Violations of Local Ordinances | | | | | | | |
| Code Compliance Fines | 214,625 | 418,425 | 150,000 | 395,000 | 200,000 | 33.33% | 0.19% |
| Code Compliance Admin Fee | 1,775 | 7,000 | 4,500 | 7,700 | 4,500 | -% | 0.00% |
| | 216,400 | 425,425 | 154,500 | 402,700 | 204,500 | 32.36% | 0.20% |
| Interest and Other Earnings | | | | | | | |
| Interest - Checking | 31,242 | 37,928 | 30,000 | 750,000 | 200,000 | 566.67% | 0.19% |
| Fmivt Interest | 1,193 | (159,103) | 20,000 | 7,000 | 20,000 | -% | 0.02% |
| PFM/TD Bank Interest Income | 8,293 | (309,259) | 128,217 | 730,000 | 250,000 | 94.98% | 0.24% |
| Interest Certificates of Deposit | 64,983 | 34,401 | 25,000 | 380,000 | 205,386 | 721.54% | 0.20% |
| Investment Earnings/Ad Valorem | 3,579 | 3,919 | 10,000 | 35,000 | 10,000 | -% | 0.01% |
| Interest - Leases | - | 540 | - | - | - | -% | -% |
| | 109,289 | (391,573) | 213,217 | 1,902,000 | 685,386 | 221.45% | 0.65% |
| Rents and Royalties | | | | | | | |
| Okeechobee Ground Lease | - | - | - | - | 215,000 | 100.00% | 0.21% |
| Equipment Rentals - Tennis | 4 | 24 | - | - | - | -% | -% |
| Facility Rental Fees (Tennis) | 2,263 | 2,631 | 500 | 2,200 | 1,000 | 100.00% | 0.00% |
| Facility Rental Fees (Rec) | 23,907 | 26,704 | 25,000 | 65,000 | 40,000 | 60.00% | 0.04% |
| Seviev Park Concession | 265 | 11,290 | 6,000 | 8,000 | 15,000 | 150.00% | 0.01% |
| Cell Phone Tower Lease Revenue | 40,065 | 33,767 | 41,200 | 41,200 | 41,200 | -% | 0.04% |
| | 66,504 | 74,416 | 72,700 | 116,400 | 312,200 | 329.44% | 0.30% |
| Other Miscellaneous Revenues | | | | | | | |
| State Highway Lighting Maint | 107,436 | 130,749 | 120,000 | 120,000 | 120,000 | -% | 0.11% |
| Rebate For Town Towing | 2,708 | 2,337 | 3,000 | 2,525 | 3,000 | -% | 0.00% |
| Purchase Card Rebate | 25,591 | 21,371 | 25,000 | 20,700 | 25,000 | -% | 0.02% |
| Credit Card Customer Surcharge | 28,176 | 41,190 | 20,000 | 35,000 | 35,000 | 75.00% | 0.03% |
| DC Forfeiture Transfer from ICMA | 190,000 | 101,879 | - | - | 50,000 | 100.00% | 0.05% |
| Miscellaneous Revenue | 79,103 | 86,099 | 50,000 | 450,000 | 50,000 | -% | 0.05% |
| | 433,014 | 383,625 | 218,000 | 628,225 | 283,000 | 29.82% | 0.27% |
| Interfund Transfer | | | | | | | |
| Use of Fund Balance | - | - | 3,429,500 | - | 1,100,000 | (67.93%) | 1.05% |
| Interfd Transfer-Marina | - | 511,665 | 620,465 | 620,465 | 1,096,000 | 76.64% | 1.05% |
| Interfd Transfer - Golf | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | -% | 0.02% |
| Interfd Transfer - Building Dept Fund | 3,200,000 | 4,524,601 | 5,519,456 | 5,519,456 | 6,627,997 | 20.08% | 6.32% |
| | 3,225,000 | 5,061,266 | 9,594,421 | 6,164,921 | 8,848,997 | (7.77%) | 8.44% |
| Installment Purchases Proceeds | | | | | | | |
| OFS - Lease Liabs Issued | - | 63,063 | - | - | - | -% | -% |
| | - | 63,063 | - | - | - | -% | -% |
| | 83,193,918 | 88,813,341 | 97,191,938 | 98,675,158 | 104,812,931 | 7.84% | 100.00% |

General Fund Expenditures by Type



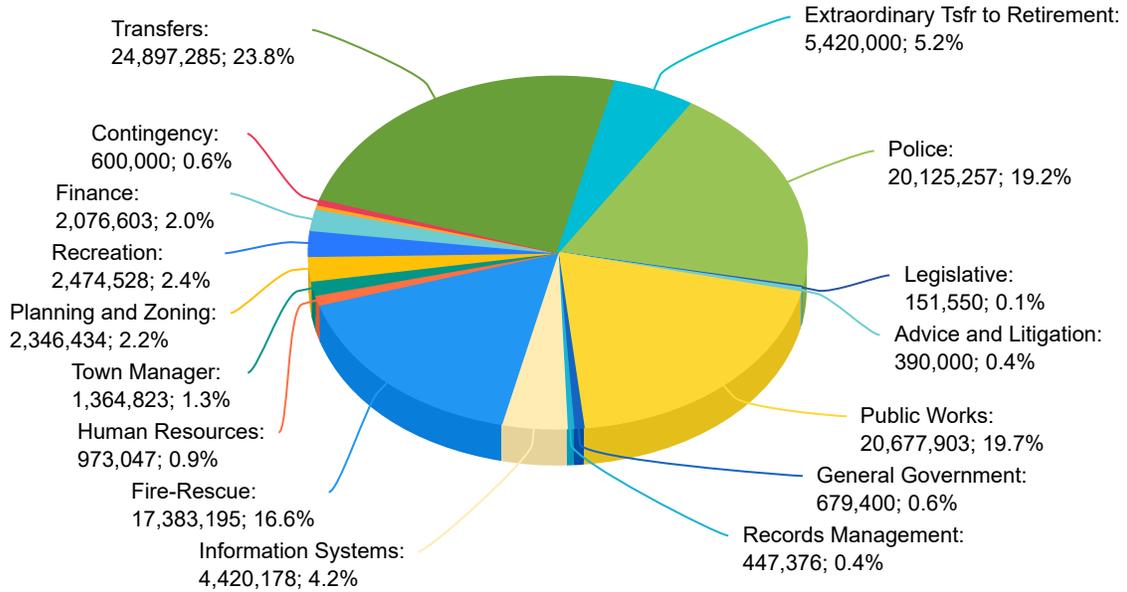
| | |
|---|-----------------------|
| Salaries and Wages | \$ 33,335,046 |
| Employee Benefits | 20,563,306 |
| Contractual | 15,090,034 |
| Commodities | 2,102,506 |
| Capital Outlay | 306,389 |
| Contingency | 600,000 |
| Depreciation | 2,113,014 |
| Transfer to CIP Funds | 10,308,122 |
| Transfer to Coastal Protection Fund | 5,791,205 |
| Transfer to Debt Service Fund | 5,679,013 |
| Transfer to Group Health Retirees Fund | 789,128 |
| Transfer to Risk Fund | 2,329,817 |
| Extraordinary Transfer to Retirement Fund | 5,420,000 |
| Other | 385,351 |
| | <u>\$ 104,812,931</u> |

General Fund Expenditures by Function



| | |
|------------------------|----------------|
| General Government | \$ 12,375,375 |
| Public Safety | 38,245,395 |
| Physical Environment | 17,115,260 |
| Transportation | 1,491,569 |
| Culture and Recreation | 5,268,047 |
| Interfund Transfers | 30,317,285 |
| | \$ 104,812,931 |

General Fund Expenditures by Department



| | |
|----------------------------------|-----------------------|
| Police | \$ 20,125,257 |
| Legislative | 151,550 |
| Advice and Litigation | 390,000 |
| Public Works | 20,677,903 |
| General Government | 679,400 |
| Records Management | 447,376 |
| Information Systems | 4,420,178 |
| Fire-Rescue | 17,383,195 |
| Human Resources | 973,047 |
| Town Manager | 1,364,823 |
| Planning and Zoning | 2,346,434 |
| Recreation | 2,474,528 |
| Finance | 2,076,603 |
| Other | 385,351 |
| Contingency | 600,000 |
| Transfers | 24,897,285 |
| Extraordinary Tsfr to Retirement | 5,420,000 |
| | <u>\$ 104,812,931</u> |

General Fund Expenditures – Summary by Department

| Program | | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change | % of Total GF Budget |
|---------------------------------|-----|-------------------|-------------------|---------------------|---------------------|-------------------|---------------|-------------------------|
| LEGISLATIVE | 111 | 132,618 | 152,500 | 152,500 | 146,050 | 151,550 | (0.62%) | 0.14% |
| GENERAL GOVERNMENT | 113 | 1,126,856 | 1,029,904 | 1,059,569 | 898,632 | 679,400 | (34.03%) | 0.65% |
| TOWN MANAGER'S OFFICE | 121 | 860,059 | 1,102,127 | 1,102,127 | 1,130,515 | 1,364,823 | 23.84% | 1.30% |
| ADVICE & LITIGATION | 122 | 482,980 | 365,000 | 365,000 | 449,000 | 390,000 | 6.85% | 0.37% |
| INFORMATION SYSTEMS | 125 | 3,052,391 | 3,844,619 | 4,088,674 | 3,968,337 | 4,420,178 | 14.97% | 4.22% |
| RECORDS MANAGEMENT | 131 | 310,064 | 448,179 | 448,179 | 346,493 | 447,376 | (0.18%) | 0.43% |
| HUMAN RESOURCES | 123 | 692,307 | 849,064 | 850,829 | 812,569 | 973,047 | 14.60% | 0.93% |
| FINANCE | | | | | | | | |
| Financial Management | 141 | 1,112,773 | 1,201,082 | 1,205,082 | 1,096,107 | 1,224,475 | 1.95% | 1.17% |
| Purchasing | 144 | 753,827 | 799,075 | 803,589 | 771,614 | 852,127 | 5.54% | 0.84% |
| | | 1,866,599 | 2,000,157 | 2,008,671 | 1,867,721 | 2,076,603 | 3.82% | 1.98% |
| PLANNING/ZONING/BUILDING | | | | | | | | |
| Planning & Zoning | 211 | 1,079,915 | 900,812 | 1,990,918 | 1,566,987 | 1,272,398 | 41.25% | 1.21% |
| Permit Issuance | 212 | - | - | - | - | - | -% | -% |
| Inspection/Compliance | 213 | - | - | - | - | - | -% | -% |
| Landmarks Preservation | 214 | 206,555 | 217,387 | 218,916 | 265,438 | 337,094 | 55.07% | 0.32% |
| Fire Prevention | 215 | 319,889 | 345,714 | 345,714 | 345,714 | 374,675 | 8.38% | 0.36% |
| Code Enforcement | 216 | 288,661 | 340,934 | 340,934 | 342,694 | 362,267 | 6.26% | 0.35% |
| | | 1,895,021 | 1,804,847 | 2,896,481 | 2,520,833 | 2,346,434 | 30.01% | 2.24% |
| RECREATION | | | | | | | | |
| Rec Administration | 311 | 301,623 | 361,701 | 361,701 | 301,187 | 346,913 | (4.09%) | 0.33% |
| Tennis | 312 | 473,606 | 558,348 | 565,128 | 506,253 | 667,003 | 19.46% | 0.64% |
| Recreation Center | 313 | 1,148,916 | 1,347,039 | 1,390,702 | 1,274,240 | 1,460,612 | 8.43% | 1.39% |
| | | 1,924,145 | 2,267,088 | 2,317,531 | 2,081,681 | 2,474,528 | 9.15% | 2.36% |
| FIRE-RESCUE | | | | | | | | |
| Fire Administration | 411 | 583,823 | 569,625 | 570,625 | 569,525 | 582,702 | 2.30% | 0.56% |
| Operations | 417 | 13,504,306 | 14,488,825 | 14,491,985 | 14,488,825 | 15,588,576 | 7.59% | 14.87% |
| Training | 418 | 342,458 | 377,714 | 377,714 | 377,714 | 377,789 | 0.02% | 0.36% |
| Beach Rescue | 419 | 664,651 | 769,079 | 769,079 | 769,079 | 834,129 | 8.46% | 0.80% |
| | | 15,095,238 | 16,205,243 | 16,209,403 | 16,205,143 | 17,383,195 | 7.27% | 16.58% |
| POLICE | | | | | | | | |
| Administrative Management | 421 | 1,182,241 | 1,422,524 | 1,422,751 | 1,414,494 | 1,534,112 | 7.84% | 1.46% |
| Org Crime/Vice/Narcotics | 422 | 906,876 | 897,756 | 898,219 | 868,809 | 965,633 | 7.56% | 0.92% |
| Records Information Systems | 423 | 186,407 | 174,098 | 174,261 | 160,724 | 209,760 | 20.48% | 0.20% |
| Training/Per/Pub Enf | 424 | 245,599 | 216,689 | 216,689 | 210,000 | 247,750 | 14.33% | 0.24% |
| Communications | 425 | 1,599,579 | 1,917,231 | 1,917,231 | 1,727,069 | 2,011,619 | 4.92% | 1.92% |
| Crime Scene/Evidence | 426 | 233,263 | 293,123 | 293,261 | 256,652 | 394,792 | 34.68% | 0.38% |
| Patrol Services | 428 | 10,389,578 | 11,500,323 | 11,551,226 | 10,899,978 | 12,615,927 | 9.70% | 12.04% |
| Criminal Investigation | 429 | 1,336,269 | 1,398,037 | 1,398,037 | 1,433,019 | 1,354,904 | (3.09%) | 1.29% |
| Parking Control | 430 | 644,093 | 702,106 | 718,631 | 671,516 | 790,761 | 12.63% | 0.75% |
| | | 16,723,904 | 18,521,887 | 18,590,305 | 17,642,260 | 20,125,257 | 8.66% | 19.20% |

General Fund Expenditures – Summary by Department (continued)

| Program | | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change | % of Total GF Budget |
|--|------------|-------------------|-------------------|---------------------|---------------------|--------------------|--------------|-------------------------|
| PUBLIC WORKS | | | | | | | | |
| Administrative Management | 511 | 966,814 | 918,939 | 920,478 | 874,419 | 988,279 | 7.55% | 0.94% |
| Street Repair/Maintenance | 521 | 539,218 | 562,430 | 565,562 | 571,744 | 605,591 | 7.67% | 0.58% |
| Traffic Control | 523 | 26,999 | 86,500 | 158,841 | 96,889 | 46,200 | (46.59%) | 0.04% |
| Street Lighting | 524 | 758,883 | 748,051 | 748,051 | 721,886 | 839,778 | 12.26% | 0.80% |
| Storm Sewer Maintenance | 531 | 365,041 | 375,337 | 375,337 | 382,830 | 439,931 | 17.21% | 0.42% |
| Sanitary Sewer Maintenance | 532 | 1,919,131 | 2,093,740 | 2,094,293 | 2,098,136 | 2,251,441 | 7.53% | 2.15% |
| Sanitary Sewer Treatment | 533 | 2,548,073 | 3,506,137 | 3,506,137 | 3,622,300 | 3,793,965 | 8.21% | 3.62% |
| Residential Collection | 541 | 1,009,209 | 1,077,054 | 1,077,054 | 1,005,187 | 1,122,606 | 4.23% | 1.07% |
| Commercial Collection | 542 | 1,351,531 | 1,449,018 | 1,451,368 | 1,387,468 | 1,524,048 | 5.18% | 1.45% |
| Refuse Disposal | 543 | 55,011 | 76,600 | 76,600 | 70,000 | 80,000 | 4.44% | 0.08% |
| Yard Trash Collection | 544 | 2,158,893 | 2,428,841 | 2,514,819 | 2,378,941 | 2,531,135 | 4.21% | 2.41% |
| Recycling | 545 | 376,005 | 415,163 | 415,163 | 393,451 | 439,485 | 5.86% | 0.42% |
| Beach Cleaning | 546 | - | - | - | - | - | -% | -% |
| Parks | 551 | 1,686,586 | 1,842,048 | 1,918,606 | 1,998,548 | 2,071,074 | 12.43% | 1.98% |
| Facilities Maintenance | 554 | 1,205,327 | 1,469,521 | 1,539,016 | 1,539,328 | 1,748,496 | 18.98% | 1.67% |
| Parking Meter Maint & Collections | 558 | 7,649 | - | - | - | - | -% | -% |
| General Engineering Services | 561 | 740,193 | 1,002,080 | 860,962 | 877,103 | 1,235,612 | 23.30% | 1.18% |
| Right of Way Inspections | 565 | 105,764 | 119,536 | 119,536 | 113,029 | - | (100.00%) | -% |
| Equip Operations/Maintenance | 571 | 807,109 | 923,344 | 928,886 | 864,220 | 960,264 | 4.00% | 0.92% |
| Coastal Management | 581 | 1,650 | - | - | - | - | -% | -% |
| | | 16,629,086 | 19,094,339 | 19,270,708 | 18,995,479 | 20,677,903 | 8.29% | 19.73% |
| LIBRARY SERVICES | 321 | 363,230 | 374,127 | 374,127 | 374,127 | 385,351 | 3.00% | 0.37% |
| TRANSFER TO OTHER FUNDS | | | | | | | | |
| Cap Impr Program (307/308/310/320) | 611 | 8,428,200 | 9,371,020 | 9,371,020 | 9,371,020 | 10,308,122 | 10.00% | 9.83% |
| Coastal Protection Fund (309) | 611 | 4,920,310 | 5,264,732 | 5,264,732 | 5,264,732 | 5,791,205 | 10.00% | 5.53% |
| Townwide Underground Utilities | 611 | 176,550 | 191,116 | 191,116 | 191,116 | - | (100.00%) | -% |
| Debt Service Fund (205) | 611 | 5,676,719 | 5,680,666 | 5,680,666 | 5,680,666 | 5,679,013 | (0.03%) | 5.42% |
| Group Health Retirees (610) | 611 | 334,215 | 331,217 | 331,217 | 331,217 | 789,128 | 138.25% | 0.75% |
| Risk-W/C, Liab, Prop (501) | 680 | 2,173,487 | 2,274,106 | 2,274,106 | 2,274,106 | 2,329,817 | 2.45% | 2.22% |
| Extraordinary trsfr to Retirement (600) | 680 | 5,420,000 | 5,420,000 | 5,420,000 | 5,420,000 | 5,420,000 | -% | 5.17% |
| | | 27,129,481 | 28,532,857 | 28,532,857 | 28,532,857 | 30,317,285 | 6.25% | 28.93% |
| INVENTORY WRITE-OFF | 680 | 12,674 | - | - | - | - | -% | -% |
| EMERGENCY/DISASTER RESPONSE | 710 | 3,233 | - | - | - | - | -% | -% |
| CONTINGENT APPROPRIATIONS | 711 | - | 600,000 | 388,000 | - | 600,000 | -% | 0.57% |
| General Operating Fund (001) Total | | 61,170,404 | 68,659,081 | 70,122,105 | 67,438,841 | 74,495,646 | 8.50% | 71.07% |
| Transfers to Other Funds | | 27,129,481 | 28,532,857 | 28,532,857 | 28,532,857 | 30,317,285 | 6.25% | 28.93% |
| TOTAL GENERAL FUND | | 88,299,885 | 97,191,938 | 98,654,962 | 95,971,698 | 104,812,931 | 7.84% | 100.00% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 budget.



DEPARTMENT: **Legislative**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH Town Manager's Office MEMORANDUM

TO: Kirk W. Blouin, Town Manager
 VIA: Carolyn Stone, Deputy Town Manager
 FROM: Jess Savidge, Administrative Manager
 CC: Bob Miracle, Deputy Town Manager
 SUBJECT: Town Manager and Town Clerk Budget Highlights for FY2024
 DATE: June 9, 2023

Program 111 – Legislative

FY2024 Request **\$151,550**
FY2023 Adopted **\$152,500**

This represents an overall decrease of 1% (\$950)

Commodities

- 0.62% decrease (-\$950)
- This decrease is attributable to reducing requested expenses to reflect the previous year's needs including membership and council expenses more accurately.

Program 113 – General Government

FY2024 Request **\$679,400**
FY2023 Adopted **\$1,029,904**

This represents an overall decrease of 34% (\$350,504)

- A decrease of \$316,000 is attributable to the reduction of compensated absences.
- A decrease of \$34,504 is attributable to the reduction of iguana service and holiday decorations anticipated expenses.

Program 121 – Administrative Management

FY2024 Request **\$1,364,823**
FY2023 Adopted **\$1,102,127**

This represents an overall increase of 24% (\$262,696)

Salaries

- 19% increase (155,325) is attributable to proposed COLA, pay for performance and increases, and increased benefit costs.

Contractual

- 202.62% increase (\$23,200) is attributed to offsetting full-time employment with contractual staff, educational reimbursement, and training expenses.

Commodities

- 48.95% increase (\$3,745) is attributable to the increased training.

Program 122 – Advice and Litigation

FY2024 Request \$390,000

FY2023 Adopted \$365,000

This represents overall increase of 7% (\$25,000)

Contractual

- 7% increase (\$25,000) is attributable to the requested expenses that reflect the previous year’s needs.

Program 131 – Town Clerk

FY2024 Request \$447,376

FY2023 Adopted \$448,179

Overall decrease of 0% (\$803)

Salaries

- 18% decrease (\$46,392) is attributed to a staff allocation adjustment.

Contractual

- 81.41% increase (\$44,675) is attributable to the expenses for temporary staff for records management and minutes Transcription contract as well as legal advertising increase to reflect the previous year’s needs.

Commodities

- 31.42% increase (\$2,740) is attributable to an increase in records retention software increase.

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | - | - | - | - | - | - | -% |
| Employee Benefits | - | - | - | - | - | - | -% |
| Contractual | 141,208 | 122,100 | 140,000 | 140,000 | 136,500 | 140,500 | 0.36% |
| Commodities | 11,773 | 10,518 | 12,500 | 12,500 | 9,550 | 11,050 | (11.60%) |
| TOTALS | 152,981 | 132,618 | 152,500 | 152,500 | 146,050 | 151,550 | (0.62%) |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 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.



DEPARTMENT:
**General
Government**

Town of Palm Beach / FY 2024 Proposed Annual Budget

PROGRAM: General Government 113

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 558,065 | 901,028 | 816,000 | 816,000 | 700,000 | 500,000 | (38.73%) |
| Employee Benefits | 11,068 | 13,756 | 25,500 | 25,500 | 8,407 | 300 | (98.82%) |
| Contractual | 160,275 | 186,535 | 188,154 | 202,479 | 174,125 | 179,000 | (4.87%) |
| Commodities | 84,876 | 25,537 | 250 | 15,590 | 16,100 | 100 | (60.00%) |
| Capital Outlay | 98,990 | - | - | - | - | - | -% |
| Depreciation | 342 | - | - | - | - | - | -% |
| TOTALS | 913,617 | 1,126,856 | 1,029,904 | 1,059,569 | 898,632 | 679,400 | -34.03% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 budget.

SALARIES AND WAGES

The cost of compensated absences (accrued vacation and sick leave) as projected by the Finance Department. Compensated absences decreased in FY2024 due to a decrease in 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 contracted services, employee events and recognition, and holiday decorations.

COMMODITIES

Includes costs associated with boards and committees’ refreshments



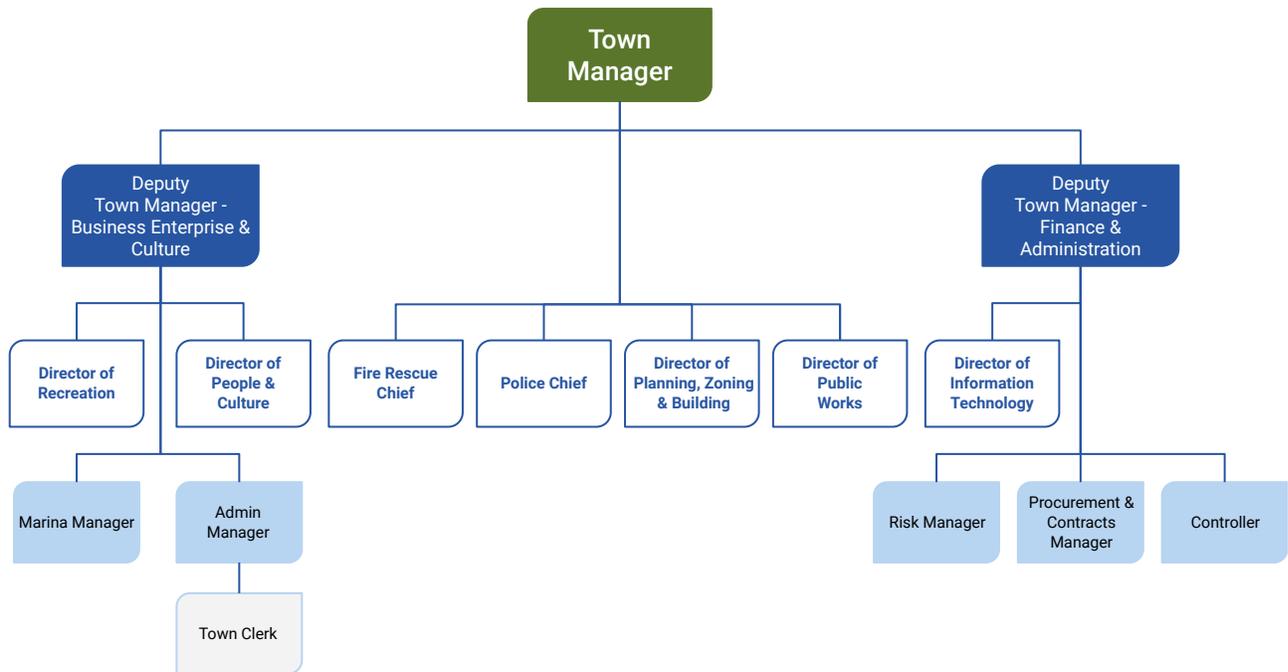
DEPARTMENT:
**Town Manager's
Office**

Town of Palm Beach / FY 2024 Proposed Annual Budget

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 610,984 | 569,261 | 822,529 | 822,529 | 835,000 | 973,504 | 18.36% |
| Employee Benefits | 216,145 | 232,402 | 260,498 | 260,498 | 259,770 | 345,274 | 32.54% |
| Contractual | 16,806 | 41,684 | 11,450 | 11,450 | 28,950 | 34,650 | 202.62% |
| Commodities | 8,482 | 14,004 | 7,650 | 7,650 | 6,795 | 11,395 | 48.95% |
| Capital Outlay | - | 1,657 | - | - | - | - | -% |
| Depreciation | 536 | - | - | - | - | - | -% |
| Other | - | 1,050 | - | - | - | - | -% |
| TOTALS | 852,953 | 860,059 | 1,102,127 | 1,102,127 | 1,130,515 | 1,364,823 | 23.84% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 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 FY2024 budget includes a 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

Includes costs associated with education reimbursement, conference expenses, copy machine, postage, and other minor miscellaneous expenses.

COMMODITIES

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

OTHER

Other includes the principal and interest payments on the lease of a copy machine per GASB 87 guidelines.

PROGRAM: Administrative Management 121

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------|--------|--------|--------|--------|--------|
| Town Manager | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Deputy Town Manager | 1.000 | 1.000 | 1.000 | 1.000 | 1.750 |
| Assistant Town Manager | 0.000 | 0.000 | 0.200 | 0.250 | 0.000 |
| Administrative Manager | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Communications Specialist | 0.000 | 0.000 | 0.500 | 0.500 | 0.500 |
| Administrative Assistant | 0.500 | 0.500 | 1.500 | 1.500 | 0.500 |
| Administrative Clerk | 0.000 | 1.000 | 0.000 | 0.000 | 1.000 |
| Administrative Assistant II | 1.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | 4.500 | 4.500 | 5.200 | 5.250 | 5.750 |



DEPARTMENT: **Advice and Litigation**

Town of Palm Beach / FY 2024 Proposed Annual Budget

PROGRAM: Advice and Litigation 122

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | - | - | - | - | - | - | -% |
| Employee Benefits | - | - | - | - | - | - | -% |
| Contractual | 359,863 | 482,980 | 365,000 | 365,000 | 449,000 | 390,000 | 6.85% |
| Commodities | - | - | - | - | - | - | -% |
| TOTALS | 359,863 | 482,980 | 365,000 | 365,000 | 449,000 | 390,000 | 6.85% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 budget.

CONTRACTUAL

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



DEPARTMENT: **Town Clerk**

Town of Palm Beach / FY 2024 Proposed Annual Budget

PROGRAM: Town Clerk 131

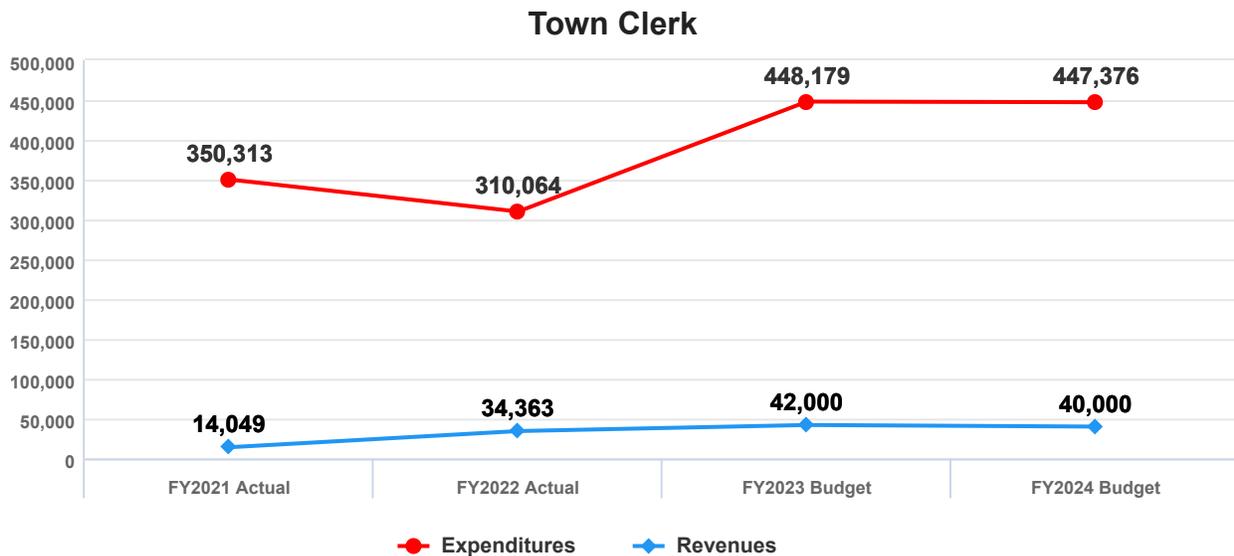
MISSION:

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



PROGRAM: Town Clerk 131

Revenue Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|--------------------------|---------------------|
| Charitable Solicitations Fee | 13,264 | 31,198 | 35,000 | 36,000 | 35,000 | -% |
| Char Solit Late Filing Fee | 785 | 3,165 | 7,000 | 1,050 | 5,000 | (28.57%) |
| TOTALS | 14,049 | 34,363 | 42,000 | 37,050 | 40,000 | (4.76%) |

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 180,909 | 147,134 | 255,518 | 255,518 | 146,600 | 209,106 | (18.16%) |
| Employee Benefits | 104,042 | 102,817 | 129,066 | 129,066 | 115,583 | 127,259 | (1.40%) |
| Contractual | 61,381 | 46,444 | 54,875 | 54,875 | 72,850 | 99,550 | 81.41% |
| Commodities | 3,126 | 10,060 | 8,720 | 8,720 | 11,460 | 11,460 | 31.42% |
| Capital Outlay | - | 2,210 | - | - | - | - | -% |
| Depreciation | 855 | - | - | - | - | - | -% |
| Other | - | 1,400 | - | - | - | - | -% |
| TOTALS | 350,313 | 310,064 | 448,179 | 448,179 | 346,493 | 447,376 | (0.18%) |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY24 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 transcription services, staff training, legal advertisements, and codification updates.

COMMODITIES

Commodities include necessary materials and software.

OTHER

Other includes the principal and interest payments on the lease of a copy machine per GASB 87 guidelines

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Town Clerk | 1.000 | 1.000 | 1.000 | 1.000 | 0.500 |
| Deputy Town Clerk | 1.000 | 1.000 | 1.000 | 1.500 | 1.000 |
| Administrative Assistant | 0.500 | 0.500 | 0.500 | 0.500 | 0.500 |
| Clerk Support Assistant | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| | 2.500 | 2.500 | 2.500 | 3.000 | 3.000 |





DEPARTMENT:
**Information
Technology**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH Office of Information Technologies MEMORANDUM

TO: Kirk Blouin, Town Manager
 FROM: Andy Jadoo, Director of Information Technology
 DATE: April 14, 2023
 SUBJECT: IT Department Budget Highlights for FY2024

Program 125 – Information Technology

| | |
|-------------------------|--------------------|
| FY2024 Requested | \$4,420,178 |
| FY2023 Adopted | \$3,844,619 |

This represents an overall increase of 15% (\$575,559) in the IT FY2024 Budget.

Most of the budgetary increases are due to the needed infrastructure and service updates required to implement the resilience, high-availability, and disaster recovery missing in Town’s current IT infrastructure.

This increase is offset by Enterprise Fund reimbursement to the IT account in the amount of \$428,000 to cover Software Maintenance and GIS costs to the respective funds.

Salaries and Wages

| | |
|---------------|--------------------|
| FY2023 | \$920,138 |
| FY2024 | \$1,214,164 |

Employee Benefits

| | |
|---------------|------------------|
| FY2023 | \$399,743 |
| FY2024 | \$540,668 |

Salary and Wages & Employee Benefits increased \$475,065 due to the addition of an IT Solutions Analyst and two GIS positions that were transferred from Public Works into the IT budget as well as annual salary increases and pension and insurance increases.

Contracted Services

| | |
|---------------|--------------------|
| FY2023 | \$1,985,840 |
| FY2024 | \$2,206,329 |

This represents an overall increase of 16.9% (\$334,689) in the IT FY24 Budget.

- Auditing Services: 20% increase (\$5,000)
 - The increase is due to inflationary prices for annual Penetration testing.
- GIS Contractual: 419.1% increase (\$129,000)
 - The increase is due to inflationary pricing from Contractual vendors, the addition of funding for contractual staffing, and services from CentralSquare for Lucity services expansion and training.

- Other Contractual Services: 17.4% decrease (-\$81,400)
 - The reduction is due to savings in expected cost to contract vendors.
- Educational Reimbursement: 200% increase (\$6,000)
 - The increase is due to policy changes in tuition reimbursement for eligible IT staff.
- Travel and Per Diem: 320% increase (\$16,000)
 - The increase is due to staff conferences for new systems like EPL, GIS related conferences, and potential ERP Conferences.
- Telephone Base: 38.9% increase (\$35,000)
 - The increase is due to the conversion of Public Safety telephone line to fiber circuits. PBC Emergency services requested this service change to modernize the system and decrease failures.
- Data Line/Radio Base: 44.4% increase (\$35,000)
 - The increase is due to the addition of the Comcast 10GB fiber circuit for redundancy and resiliency, and increased data speeds for cloud services and off-site data storage and recovery.
- Internet Access: 57.1% increase (\$16,000)
 - The increase is due to the proposed addition of Palm Beach County as our primary Internet Service Provider with a 10GB connection. This will provide increased data speed, internet redundancy, and resiliency for Town users and IT data backup and disaster recovery.
- Hardware Maintenance: \$117,950 -4.1% decrease (-\$5,050)
 - The decrease was due to the reduction in maintenance coverage of physical devices.
- Software Maintenance: \$1,308,179 15.8% increase (\$178,639)
 - The increase is due to inflationary and vendor annual increases in software maintenance.

Depreciation

| | |
|---------------|------------------|
| FY2023 | \$196,698 |
| FY2024 | \$128,717 |

This represents a decrease of 34.6% (-\$70,527) due to equipment becoming fully depreciated.

Commodities

| | |
|---------------|------------------|
| FY2023 | \$167,200 |
| FY2024 | \$155,300 |

This represents a decrease of 7.1% (-\$11,900) due to a reduction in Computer Software spending.

PROGRAM: Information Technology 125

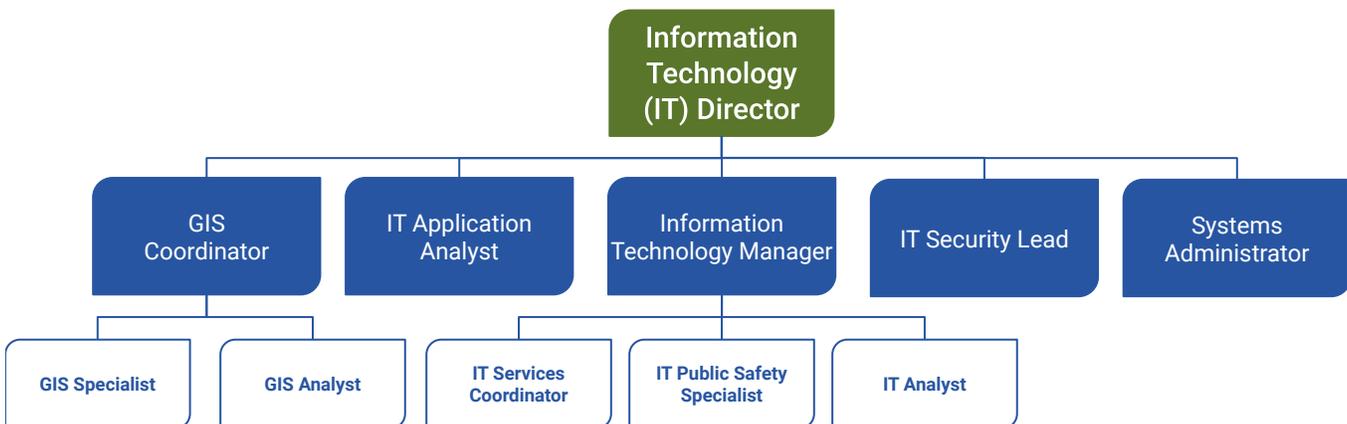
MISSION:

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.



PROGRAM: Information Technology 125

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 709,759 | 734,713 | 920,138 | 1,045,636 | 1,045,636 | 1,214,164 | 31.95% |
| Employee Benefits | 339,583 | 347,018 | 399,743 | 415,363 | 409,863 | 540,668 | 35.25% |
| Contractual | 1,173,377 | 1,504,428 | 1,985,840 | 2,080,377 | 2,000,840 | 2,206,329 | 11.10% |
| Commodities | 123,095 | 258,473 | 167,200 | 175,599 | 140,300 | 155,300 | (7.12%) |
| Capital Outlay | 35,047 | - | 175,000 | 175,000 | 175,000 | 175,000 | -% |
| Depreciation | 169,875 | 207,759 | 196,698 | 196,698 | 196,698 | 128,717 | (34.56%) |
| TOTALS | 2,550,736 | 3,052,391 | 3,844,619 | 4,088,674 | 3,968,337 | 4,420,178 | 14.97% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 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 FY2023 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 decreased due to equipment becoming fully depreciated.

PROGRAM: Information Technology 125

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|--------|--------|--------|--------|--------|
| Director Of Information Technology | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Division Director of Information Technology | 0.000 | 0.000 | 0.000 | 1.000 | 0.000 |
| GIS Manager | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Information Technology Manager | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Systems Administrator | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 |
| Information Technology Analyst | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Information Technology Applications Analyst | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| IT Solutions Analyst | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| GIS Tech | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| GIS Specialist | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Information Technology Public Safety Specialist | 0.000 | 0.000 | 0.000 | 1.000 | 1.000 |
| Information Technology Services Coordinator | 0.000 | 0.000 | 0.000 | 1.000 | 1.000 |
| Assistant IT Director | 1.000 | 1.000 | 1.000 | 0.000 | 0.000 |
| GIS Coordinator | 1.000 | 1.000 | 1.000 | 1.000 | 0.000 |
| Information Technology Applications Specialist | 0.000 | 0.000 | 0.000 | 1.000 | 0.000 |
| Information Technology Specialist | 3.000 | 3.000 | 3.000 | 1.000 | 0.000 |
| | 8.000 | 8.000 | 8.000 | 9.000 | 12.000 |



DEPARTMENT:
**People and
Culture**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH People & Culture Department MEMORANDUM

TO: Kirk W. Blouin, Town Manager
 FROM: Gillian Barth, People & Culture Director
 CC: Bob Miracle, Deputy Town Manager
 Carolyn Stone, Deputy Town Manager
 Melissa Ladd, Budget Analyst

RE: FY2024 Budget Highlights for People & Culture
 DATE: June 15, 2023

People & Culture (General Fund 123)

| | |
|-----------------------|------------------|
| FY2024 Request | \$973,047 |
| FY2023 Adopted | \$849,064 |

The P&C 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 people & culture functions to all employees.

There is an 15% increase in this fund between FY23 and FY24 associated with the following:

- ✦ Expansion of the Town’s training and organizational development program.
- ✦ Professional training for P&C staff increased due to being fully staffed this fiscal year and a change in the Tuition Reimbursement Policy.
- ✦ Annual subscription for national Top Workplaces (Employee Engagement Survey and Brand Builder)
- ✦ Annual subscription for policy manual to ease user access and remain in compliance with internal and external laws and regulations.
- ✦ New copier with Optical Character Recognition to move P&C from paper personnel files to electronic personnel files.
- ✦ Creation of an Internship program and the expenses related to background checks.
- ✦ Increase budget to provide pre-employment drug screens to out-of-state applicants.

The above increase does not include the outstanding request for the reclassification of one P&C Coordinator to Analyst which would incur a 5% increase on their current rate of pay.

Whenever possible the Department has sought to contain costs by planning for the launch of multiple new P&C programs using internal staff and minimizing the use of outside consultants except for those key areas. Several areas have been reduced from last year’s budget to accommodate new approaches.

Employee Health (Internal Service Fund 502)

| | |
|-----------------------|--------------------|
| FY2024 Request | \$7,563,345 |
| FY2023 Adopted | \$7,339,521 |

Expenses and operations associated with Employee Health are managed by People and Culture staff. The overall Employee Health budget is expected to increase, in anticipation of the requested expansion of Clinic services to include primary care (\$122K of overall increase) and annual increases in claims and stop-loss. Rates for Stop Loss coverage will increase by an estimated 15%, thus increasing the overall fixed rates for health insurance in FY24. Costs for health insurance claims, as expected, began to level out during FY23, providing a lower estimated increase of 0.4% for FY24. FY23 was the first year where claims were dramatically affected, causing an increase in employee premiums. The increase in Clinic services, contracted out to Concentra, will provide minor urgent care and primary care services to all employees, ultimately impacting claims and reducing the overall claims expense in the upcoming and future years. The ROI will not be realized until we can review future claims experience. Additionally, the increase in clinic costs encompass the ultrasound costs associated with annual physicals for all public safety.

Additionally, People & Culture is considering changes to employee health benefits to position the Town more favorably in an increasingly competitive environment. Gehring, the Town’s insurance broker, is currently soliciting quotes and estimates which will be reviewed before making final recommendations. Considered changes include:

- ✦ Calculating impact and cost savings that would result from combining the current two plans into one single plan. (Open Access Plus, In-Network or OAPIN). Cigna’s network of providers is national, and the same for both current plans offered. This plan would provide a significant cost savings to the Town and employees.
- ✦ Offering Cigna supplementary products. These types of coverages would be similar to AFLAC-type optional coverages, payable fully by those choosing them, resulting in a passthrough cost for the Town.
- ✦ Increasing life insurance for employees to two times an employee’s annual salary, rather than the current one times salary. Currently, Town-paid life insurance coverage is capped at \$100k. The Town supplements this amount up to \$100K if the employee earns below that threshold. The one times the annual salary is not market competitive for those earning more than 100K and is less than what other employers offer. Additionally, quotes have been solicited to increase the minimum amount of life insurance to \$100k, rather than by salary for under \$100K wage earners. This would save the Town in subsidizing the difference between the employee’s salary and \$100k. Over the past two years, the Town has provided two payments in excess of \$40k to beneficiaries for this supplement.
- ✦ Providing Short-Term Disability for all employees. This benefit is currently provided as an optional benefit at the expense of the employees who choose it. This option is being compared to other municipalities, employer-paid benefits vs. employee-paid benefits and weekly coverage maximums.
- ✦ Increasing the monthly maximum benefit for Long-Term Disability of \$4k to \$10k.

OPEB Trust (Fund 610)

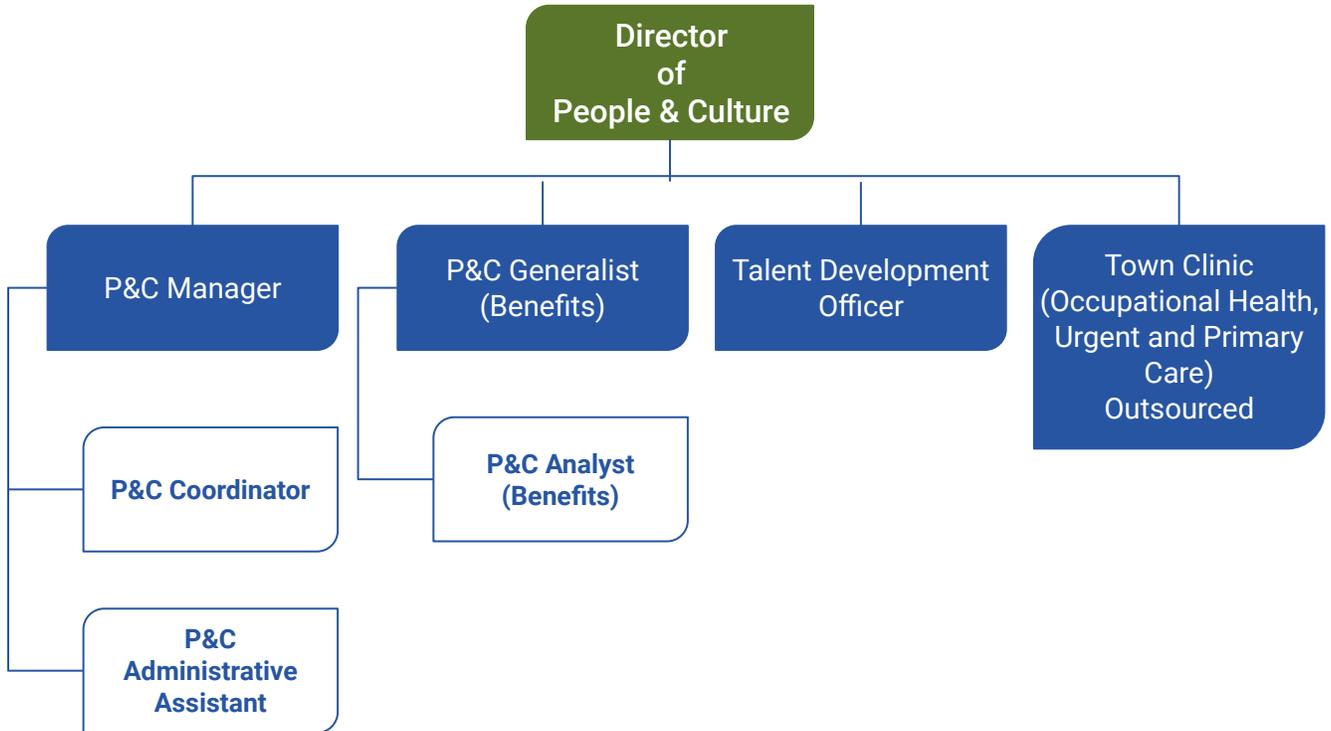
| | |
|-----------------------|--------------------|
| FY2024 Request | \$2,533,946 |
| FY2023 Adopted | \$2,722,638 |

The overall OPEB Trust expenses are expected to decrease due to lower expected experience for claims. Health claims experience for FY24 are projected to decrease for retirees by approximately 8.2% with dental claims decreasing by approximately 13.1%.

There is an additional allowance of \$25k for the Firefighter Cancer Diagnosis Bill. As there are no contingency funds for the OPEB Trust, an amount equivalent to one claim is being proposed.

Our broker is recalculating our sliding scale for retirees, back to a flat rate for each type of coverage. In the last few years, the sliding scale has flattened, with not much difference between the highest and lowest amounts charged. The chart can be confusing to retirees and is also time-consuming in formulas on every level (data entry, payroll, etc.). This change will impact the premiums collected from retirees. In addition to this change, the broker is providing a correction in premiums for retirees, to be in compliance with required minimum premiums charged.

PEOPLE AND CULTURE ORGANIZATION CHART



PROGRAM: People and Culture 123

MAIN ACTIVITIES:

- ★ The People & Culture Department’s primary purpose is to establish a pandemic resilient and aspirational workplace that projects the highest quality of standards and cost-efficiencies to the internal and external marketplace.
- ★ Through its robust employee life cycle model that attracts, onboards, develops, supports, rewards advances and retains employees throughout their journey with the Town, its role as a key business partner for all Town Departments will establish the Town of Palm Beach as the premiere workplace of choice for the next generation of top municipal public service talent.

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 296,262 | 380,993 | 489,251 | 489,251 | 475,000 | 506,363 | 3.50% |
| Employee Benefits | 188,201 | 196,826 | 241,641 | 241,641 | 233,640 | 242,727 | 0.45% |
| Contractual | 84,055 | 106,193 | 108,135 | 109,900 | 94,329 | 198,778 | 83.82% |
| Commodities | 4,925 | 4,924 | 10,037 | 10,037 | 9,600 | 25,179 | 150.86% |
| Capital Outlay | - | 1,746 | - | - | - | - | -% |
| Other | - | 1,625 | - | - | - | - | -% |
| TOTALS | 573,443 | 692,307 | 849,064 | 850,829 | 812,569 | 973,047 | 14.60% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 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 FY2024 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 increased due to out-of-state pre-employment testing, a new internship program, shift in budget of VIEW expenses from Training and a new copier for scanning of employee files. and educational reimbursements.

Expenses also include recognition and engagement and increased advertising.

COMMODITIES

Increase reflects increase in subscriptions to Top Workplaces, employee manual software and staff training.

PROGRAM: People and Culture 123

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---------------------------------------|--------|--------|--------|--------|--------|
| Assistant Town Manager | 0.000 | 0.000 | 0.200 | 0.250 | 0.000 |
| Director Of People & Culture | 0.000 | 0.000 | 0.000 | 0.000 | 0.700 |
| People & Culture Division Director | 0.000 | 0.000 | 0.500 | 0.600 | 0.000 |
| People & Culture Manager | 0.000 | 0.000 | 0.000 | 0.900 | 0.900 |
| Talent Development Officer | 0.000 | 0.000 | 0.000 | 0.000 | 0.900 |
| Communications Specialist | 0.000 | 0.000 | 0.500 | 0.500 | 0.500 |
| People & Culture Generalist | 0.000 | 0.000 | 0.900 | 0.150 | 0.150 |
| People & Culture Coordinator | 0.350 | 0.350 | 0.900 | 0.900 | 1.050 |
| Administrative Assistant | 0.000 | 0.000 | 0.400 | 0.850 | 0.850 |
| Assistant Director of Human Resources | 0.500 | 0.500 | 0.000 | 0.000 | 0.000 |
| Director of Human Resources | 0.496 | 0.496 | 0.000 | 0.000 | 0.000 |
| People and Culture Analyst | 1.800 | 1.800 | 1.000 | 0.900 | 0.000 |
| People and Culture Specialist | 0.625 | 0.625 | 0.000 | 0.150 | 0.000 |
| | 3.771 | 3.771 | 4.400 | 5.200 | 5.050 |





DEPARTMENT: **Finance**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH Finance Department MEMORANDUM

TO: Kirk W. Blouin, Town Manager
 FROM: Bob Miracle, Deputy Town Manager - Finance and Administration
 SUBJECT: FY2024 Budget Highlights for the Finance Department
 DATE: June 12, 2023

Finance Budget

| | |
|------------------------------|--------------------|
| FY2024 Budget Request | \$2,076,603 |
| FY2023 Adopted | \$2,000,157 |

The overall Finance Department proposed FY2024 budget is estimated to increase by 3.8% increase over the FY2023 Adopted Budget. The majority of the increase is due to benefit and contractual increases across the two programs outlined below.

Program 141 – Financial Management

| | |
|-------------------------------|--------------------|
| FY2024 Program Request | \$1,224,475 |
| FY2023 Adopted | \$1,201,082 |

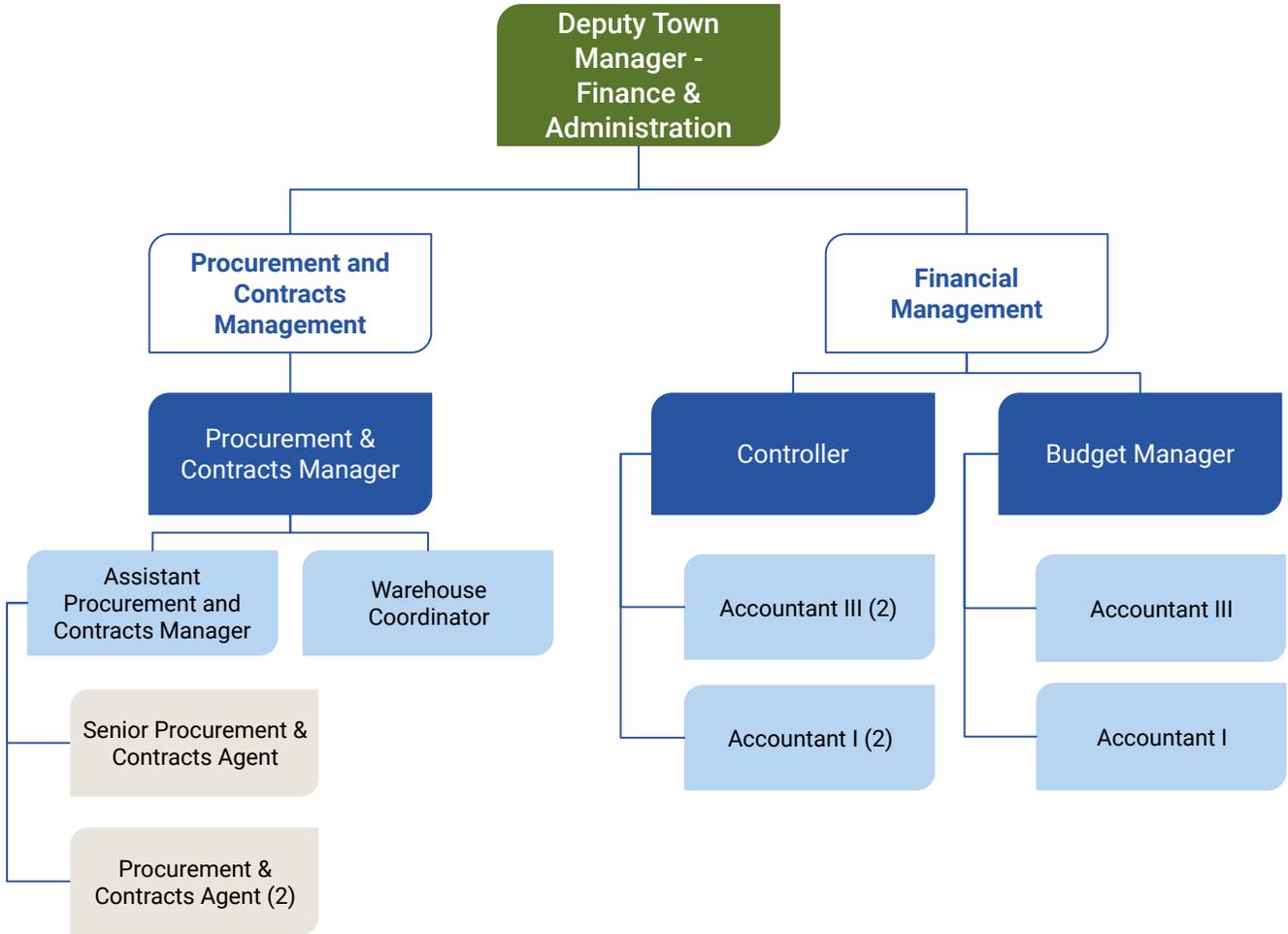
The proposed FY2024 budget for Financial Management reflects an increase of 1.9% . This resulted from an increase in contractual and employee benefits that was mostly offset by decreases in commodities and salaries.

Program 144 - Purchasing

| | |
|-------------------------------|----------------|
| FY2024 Program Request | 852,127 |
| FY2023 Adopted | 799,075 |

The proposed FY2024 budget for Purchasing reflects an increase of 6.6%. This increase is due mainly to increases in salaries and benefits offset slightly by small decreases in contractual and depreciation.

FINANCE DEPARTMENT ORGANIZATIONAL 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

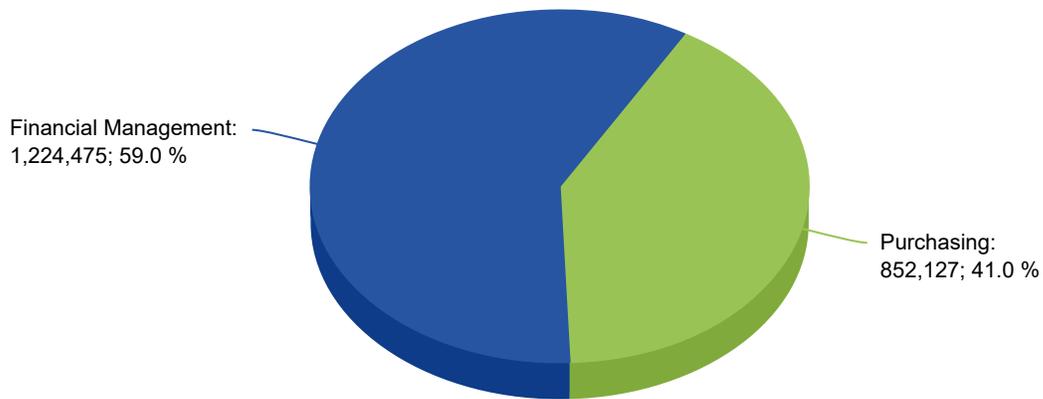
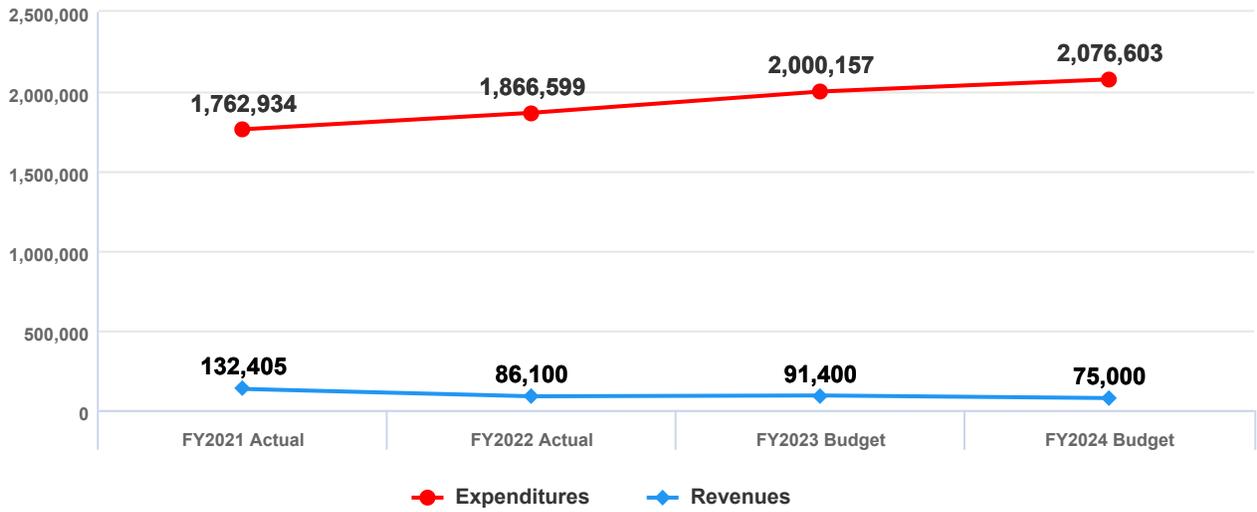
| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|------------------------------|------------------|------------------|------------------|---------------------|------------------|-----------------|
| Taxi Permits | 225 | 0 | 900 | 225 | 0 | (100.00%) |
| Newsrack Enclosure Admin Fee | 380 | 0 | 500 | 480 | 0 | (100.00%) |
| Lien Search Fee | 131,800 | 86,100 | 90,000 | 76,000 | 75,000 | (16.67%) |
| TOTALS | 132,405 | 86,100 | 91,400 | 76,705 | 75,000 | (17.94%) |

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|------------------|------------------|------------------|---------------------|---------------------|------------------|--------------|
| Salaries and Wages | 1,048,176 | 1,137,584 | 1,246,862 | 1,246,862 | 1,130,000 | 1,281,092 | 2.75% |
| Employee Benefits | 548,465 | 567,346 | 581,094 | 581,094 | 569,392 | 604,481 | 4.02% |
| Contractual | 136,878 | 127,441 | 145,825 | 154,339 | 142,648 | 165,330 | 13.38% |
| Commodities | 25,561 | 23,753 | 23,050 | 23,050 | 22,355 | 23,880 | 3.60% |
| Capital Outlay | - | 4,481 | - | - | - | - | -% |
| Depreciation | 3,854 | 3,326 | 3,326 | 3,326 | 3,326 | 1,820 | (45.28%) |
| Other | - | 2,669 | - | - | - | - | -% |
| TOTALS | 1,762,934 | 1,866,599 | 2,000,157 | 2,008,671 | 1,867,721 | 2,076,603 | 3.82% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 budget.

Finance



| | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------------|--------|--------|--------|--------|
| Total Full Time Equivalent Employees | 13.689 | 13.689 | 13.539 | 13.689 |

PROGRAM: Financial Management 141

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 614,559 | 667,904 | 723,647 | 723,647 | 620,000 | 708,479 | (2.10%) |
| Employee Benefits | 308,046 | 317,788 | 336,821 | 336,821 | 328,430 | 345,052 | 2.44% |
| Contractual | 121,514 | 109,986 | 126,800 | 130,800 | 135,163 | 158,055 | 24.65% |
| Commodities | 11,957 | 14,074 | 13,500 | 13,500 | 12,200 | 12,575 | (6.85%) |
| Capital Outlay | - | 1,657 | - | - | - | - | -% |
| Depreciation | 314 | 314 | 314 | 314 | 314 | 314 | -% |
| Other | - | 1,050 | - | - | - | - | -% |
| TOTALS | 1,056,390 | 1,112,773 | 1,201,082 | 1,205,082 | 1,096,107 | 1,224,475 | 1.95% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 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 FY2024 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 budget includes funds for the annual external audit, financial consultants for water feasibility, copy machine charges, supplies for annual wage reporting and the residential parking permit program, credit card discount fees on Town receipts, and postage.

COMMODITIES

Commodities include office supplies, professional membership dues/subscriptions and continuing education.

PROGRAM: Financial Management 141

DEPRECIATION

Depreciation includes a folding machine

OTHER

Other includes the principal and interest payments on the lease of a copy machine per GASB 87 Guidelines

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------|--------|--------|--------|--------|--------|
| Director of Finance | 0.850 | 0.850 | 0.850 | 0.750 | 0.000 |
| Controller | 0.000 | 0.000 | 0.000 | 0.000 | 0.975 |
| Assistant Director of Finance | 0.975 | 0.975 | 0.975 | 0.975 | 0.000 |
| Budget Manager | 0.000 | 0.000 | 0.000 | 0.000 | 0.900 |
| Accountant III | 0.000 | 0.000 | 0.000 | 0.000 | 2.900 |
| Budget Analyst | 0.900 | 0.900 | 0.900 | 0.900 | 0.000 |
| Accountant | 2.000 | 2.000 | 2.000 | 2.000 | 0.000 |
| Accountant I | 0.000 | 0.000 | 0.000 | 0.000 | 2.914 |
| Accounting Technician | 2.964 | 2.964 | 2.964 | 2.914 | 0.000 |
| | 7.689 | 7.689 | 7.689 | 7.539 | 7.689 |

PROGRAM: Procurement and Contracts Management 144

MISSION:

The Procurement and Contracts Management 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 FY22.

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
- ✦ Solicit goods, services and construction services for Town Departments through RFP's, RFQ's and ITB's
- ✦ Coordinate solicitation documents, award documents and agenda preparation for all sourced items
- ✦ Administer the Town Purchasing Card Program
- ✦ Prepare contracts/agreements for awarded solicitations
- ✦ 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
- ✦ Engage performance improvement with user departments/divisions
- ✦ Provide internal stakeholder training and to the vendor community

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 433,617 | 469,680 | 523,215 | 523,215 | 510,000 | 572,613 | 9.44% |
| Employee Benefits | 240,419 | 249,558 | 244,273 | 244,273 | 240,962 | 259,429 | 6.20% |
| Contractual | 15,365 | 17,454 | 19,025 | 23,539 | 7,485 | 7,275 | (61.76%) |
| Commodities | 13,604 | 9,679 | 9,550 | 9,550 | 10,155 | 11,305 | 18.38% |
| Capital Outlay | - | 2,823 | - | - | - | - | -% |
| Depreciation | 3,540 | 3,012 | 3,012 | 3,012 | 3,012 | 1,506 | (50.00%) |
| Other | - | 1,619 | - | - | - | - | -% |
| TOTALS | 706,545 | 753,827 | 799,075 | 803,589 | 771,614 | 852,127 | 6.64% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 budget.

PROGRAM: Procurement and Contracts Management 144

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 FY2024 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 proposed for training. Training is seen as a best practice for Procurement as solicitations are more complex. Town Purchasing implemented an E-Bidding Platform for solicitations and Contract Management.

COMMODITIES

Estimates for commodities have increased based on current market conditions

OTHER

Other includes the principal and interest payments on the lease of a copy machine per GASB 87 guidelines

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|--------|--------|--------|--------|--------|
| Procurement & Contracts Manager | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Assistant Procurement & Contracts Manager | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Senior Procurement & Contracts Agent | - | - | - | - | 1.000 |
| Procurement & Contracts Agent | - | - | - | - | 2.000 |
| Warehouse Coordinator | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Buyer | 2.000 | 1.000 | 1.000 | 1.000 | - |
| Junior Buyer | 1.000 | 1.000 | 1.000 | 1.000 | - |
| Purchasing Coordinator | 1.000 | - | - | - | - |
| Senior Buyer | - | 1.000 | 1.000 | 1.000 | - |
| | 7.000 | 6.000 | 6.000 | 6.000 | 6.000 |





DEPARTMENT:
**Planning, Zoning
and Building**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH MEMORANDUM

TO: Kirk Blouin, Town Manager
 CC: James Murphy, Asst. Director of Planning, Zoning & Building
 FROM: Wayne Bergman, Director of Planning, Zoning & Building
 RE: FY 2024 Budget Highlights for Planning, Zoning & Building – General Fund
 DATE: June 7, 2023

Total Planning, Zoning & Building Budget – All Expenses

FY 2024 Budget Request: \$4,957,312
FY 2023 Adopted Budget: \$4,771,421

The overall Planning, Zoning & Building Department proposed FY 2024 budget is estimated to increase by 3.9%, or \$185,891, over the FY 2023 Adopted Budget. This includes the two Enterprise Fund programs and the two General Fund programs. The FY 2024 budget includes: a new Admin. Assistant for Building, 4 full-time Construction Site Monitors, \$100,000 for the study of potential landmarked buildings, town attorney attendance at all Arcom, PZC and Landmark meetings, \$25,000 for a CRS consultant for the end-of-year ISO audit, and \$35,000 for the continued scanning of historic plans. Details of the various division budgets and budget categories are shown below. The Code Review and Reform program will continue through all FY2024, which would result in a new zoning code in early FY 2025.

Total PZB General Fund Budget Expenses

FY 2024 Budget Request: \$1,609,492
FY 2023 Adopted Budget: \$1,118,199

The Planning, Zoning & Building General Fund covers the activities of the Planning & Zoning Division, which handles all applications to Arcom, Landmarks and Town Council; and the Business Service Division, which includes records and BTR's. Revenues for Programs 211 and 214, which are part of the General Fund, are generated by land use application fees and Business Tax Receipts.

Program 211 – Planning & Zoning

FY 2024 Budget Request: \$1,272,398
FY 2023 Adopted Budget: \$900,812

The proposed FY 2024 budget for Planning & Zoning reflects an increase of 41.25%, or \$371,586. The FY 2024 Program 211 budget also includes the hiring of a design & preservation manager and a zoning technician, and therefore an increase in salary and benefits to this division; and an increase in contractual expenses (legal representation of meetings, professional planning firms and a land use attorney for code reform efforts).

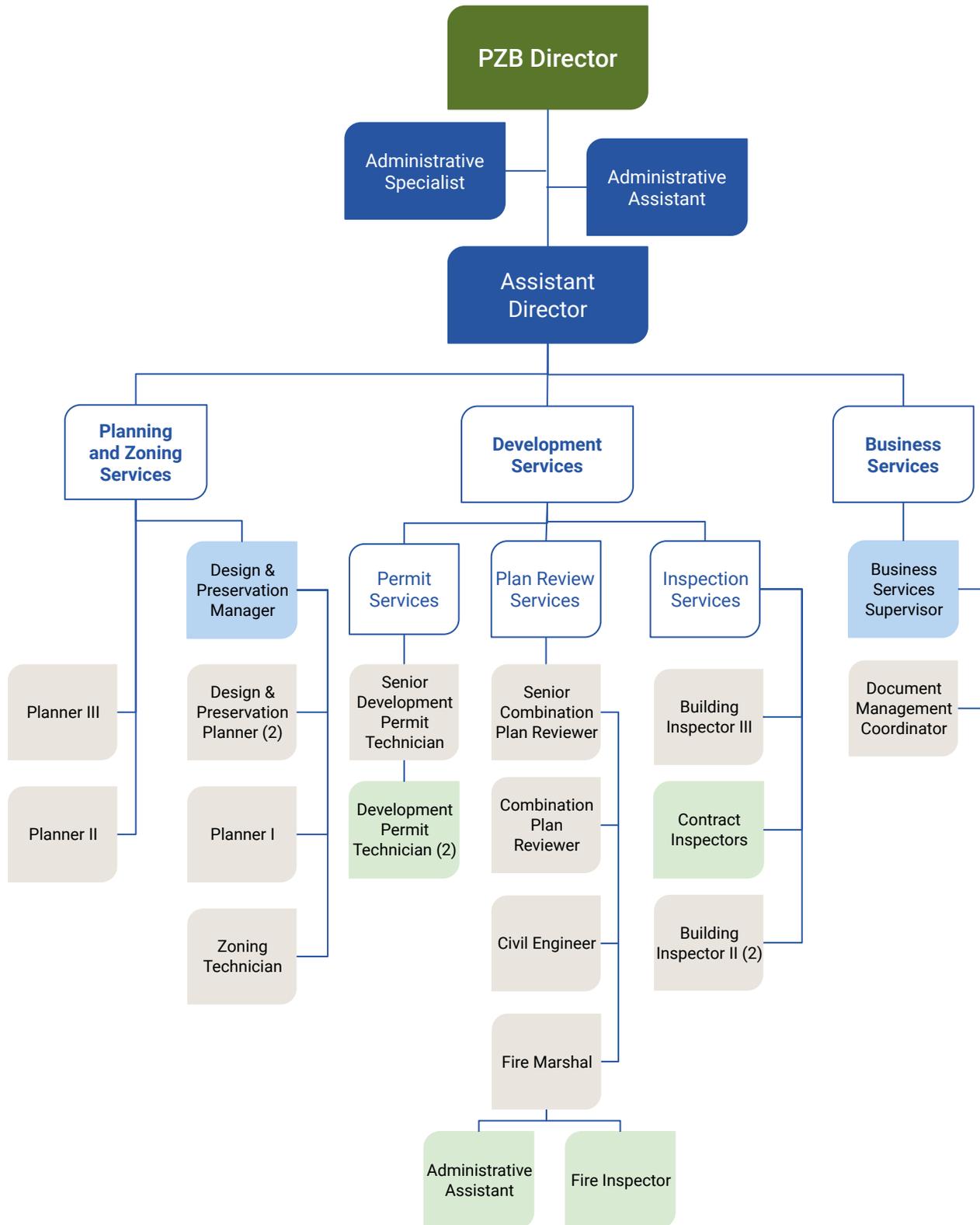
Program 214 – Landmarks Preservation

FY 2024 Budget Request: \$337,094

FY 2023 Adopted Budget: \$217,387

The proposed FY 2024 budget for Landmarks Preservation reflects an increase of 55.07%, or \$119,707, which is due to an increase in contracted services and salaries, wages and benefits for a portion of the new planning positions (see Program 211).

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

| | FY2021 Actual | FY2022 Actual* | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|-----------------------------------|------------------|-------------------|------------------|---------------------|------------------|---------------|
| Business Tax Receipts | 776,348 | 787,771 | 825,000 | 870,000 | 875,000 | 6.06% |
| Business Tax Receipt Penalties | 29,362 | 44,986 | 35,000 | 57,000 | 35,000 | -% |
| Except/Var. App. | 316,266 | 778,678 | 500,000 | 875,000 | 500,000 | -% |
| Abandonments | (194) | 3,702 | 1,000 | 3,300 | 1,000 | -% |
| Architectural Fees | 479,666 | 554,450 | 450,000 | 523,000 | 450,000 | -% |
| Landmarks Submittal | 71,900 | 67,250 | 70,000 | 60,000 | 65,000 | (7.14%) |
| Right Of Way Permits | 664,062 | 953,713 | 750,000 | 828,000 | 750,000 | -% |
| Flood Plain Management Permit Fee | 450 | - | - | - | - | -% |
| County Occ. Licenses | 20,014 | 21,246 | 15,000 | 12,850 | 15,000 | -% |
| Tent Permits | 4,072 | 21,829 | 15,000 | 25,000 | 15,000 | -% |
| Code Compliance Fines | 214,625 | 418,425 | 150,000 | 395,000 | 200,000 | 33.33% |
| Code Compliance Admin Fee | 1,775 | 7,000 | 4,500 | 7,700 | 4,500 | -% |
| Credit Card Customer Surcharge | 28,176 | 41,190 | 20,000 | 35,000 | 35,000 | 75.00% |
| TOTALS | 2,606,522 | 3,700,238 | 2,835,500 | 3,691,850 | 2,945,500 | 27.07% |

*In FY2022 two programs were moved from the General Fund into the new Building Enterprise Fund

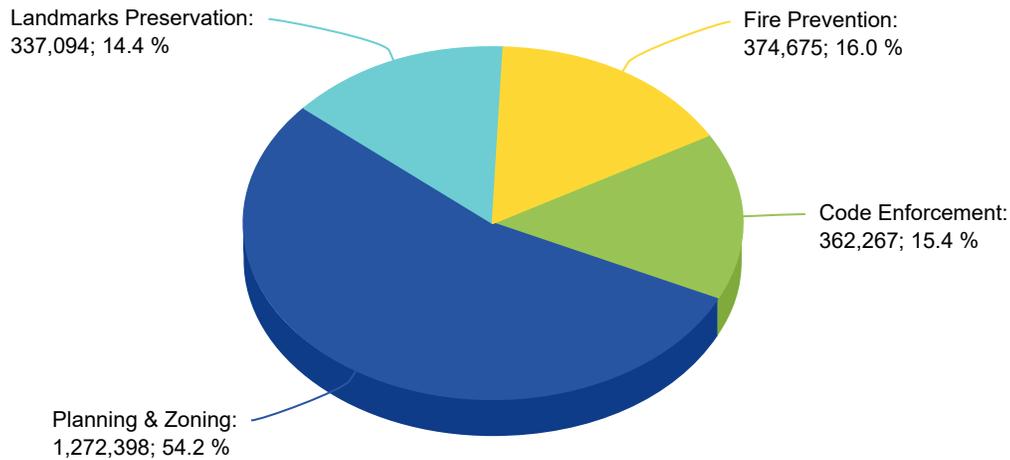
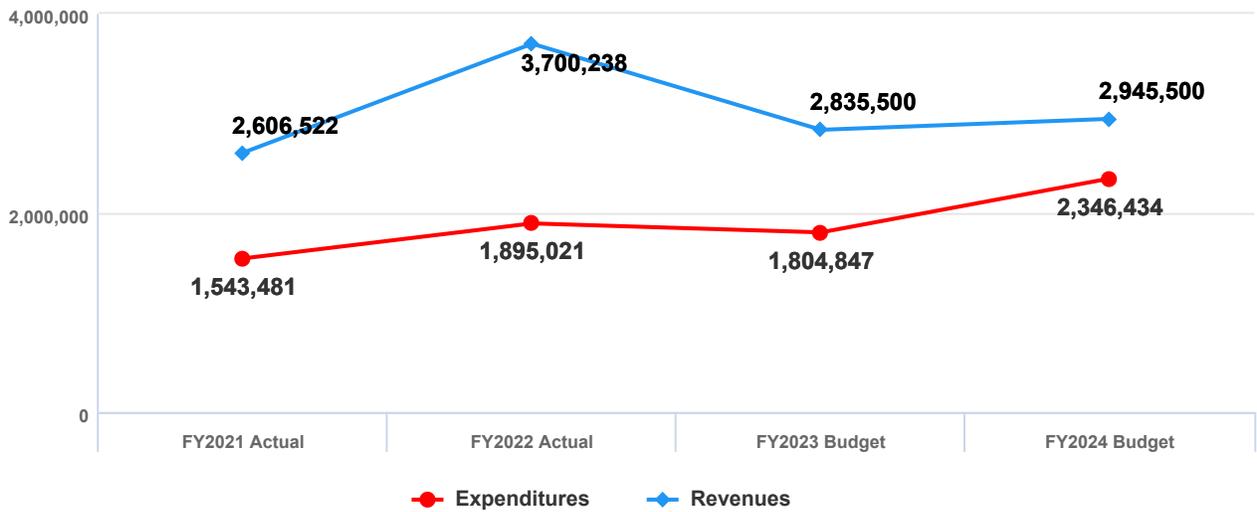
Expenditure Summary

| | FY2023 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|------------------|------------------|------------------|---------------------|---------------------|------------------|---------------|
| Salaries and Wages | 756,523 | 893,253 | 912,641 | 912,641 | 1,097,511 | 1,087,745 | 19.19% |
| Employee Benefits | 347,795 | 351,816 | 398,571 | 398,571 | 401,491 | 474,218 | 18.98% |
| Contractual | 407,299 | 619,711 | 463,408 | 1,555,042 | 995,895 | 751,358 | 62.14% |
| Commodities | 25,459 | 24,285 | 25,620 | 25,620 | 21,329 | 30,810 | 20.26% |
| Depreciation | 6,404 | 5,955 | 4,607 | 4,607 | 4,607 | 2,303 | (50.01%) |
| TOTALS | 1,543,481 | 1,895,021 | 1,804,847 | 2,896,481 | 2,520,833 | 2,346,434 | 14.37% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 budget.

**In FY2022 two programs were moved from the General Fund into the new Building Enterprise Fund

Planning, Zoning & Building



| | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------------|--------|--------|--------|--------|
| Total Full Time Equivalent Employees | 9.100 | 9.475 | 9.475 | 10.675 |

*In FY2022 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 ARCOM, Planning & Zoning Commission and Town Council;
- ✦ Conduct planning and zoning studies, and recommend changes where necessary;
- ✦ Prepare the Comp Plan EAR
- ✦ 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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 347,019 | 445,060 | 425,027 | 425,027 | 580,000 | 533,425 | 25.50% |
| Employee Benefits | 135,985 | 181,616 | 179,285 | 179,285 | 179,903 | 224,473 | 25.20% |
| Contractual | 306,167 | 443,748 | 286,500 | 1,376,606 | 798,984 | 501,500 | 75.04% |
| Commodities | 9,166 | 9,490 | 10,000 | 10,000 | 8,100 | 13,000 | 30.00% |
| TOTALS | 798,337 | 1,079,915 | 900,812 | 1,990,918 | 1,566,987 | 1,272,398 | 41.25% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 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 FY2024 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.

PROGRAM: Planning and Zoning 211

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|--------|--------|--------|--------|--------|
| Director of Planning Zoning & Building | 0.700 | 0.700 | 0.700 | 0.700 | 0.700 |
| Assistant Director of PZB | 0.350 | 0.350 | 0.350 | 0.350 | 0.350 |
| Planner III | 0.000 | 0.000 | 0.000 | 1.000 | 1.000 |
| Zoning Manager | 1.000 | 1.000 | 1.000 | 0.000 | 0.000 |
| Design & Preservation Planner | 0.000 | 0.000 | 0.000 | 0.000 | 0.800 |
| Planner I | 0.000 | 0.000 | 0.500 | 0.500 | 0.500 |
| Administrative Specialist | 0.500 | 0.500 | 0.500 | 0.500 | 0.500 |
| Zoning Technician | 0.000 | 0.500 | 0.000 | 0.500 | 0.500 |
| Administrative Assistant | 0.500 | 0.000 | 0.500 | 0.000 | 0.500 |
| Historic Preservation Planner | 0.000 | 0.400 | 0.400 | 0.400 | 0.000 |
| Planning Administrator | 0.400 | 0.000 | 0.000 | 0.000 | 0.000 |
| | 3.450 | 3.450 | 3.950 | 3.950 | 4.850 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 37,633 | 47,838 | 40,819 | 40,819 | 67,000 | 74,692 | 82.98% |
| Employee Benefits | 16,423 | 17,912 | 17,268 | 17,268 | 19,638 | 31,902 | 84.75% |
| Contractual | 84,264 | 136,645 | 156,000 | 157,529 | 175,500 | 226,000 | 44.87% |
| Commodities | 1,095 | 4,160 | 3,300 | 3,300 | 3,300 | 4,500 | 36.36% |
| TOTALS | 139,415 | 206,555 | 217,387 | 218,916 | 265,438 | 337,094 | 55.07% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 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 FY2024 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

PROGRAM: Landmarks Preservation 214

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|--------|--------|--------|--------|--------|
| Director of Planning Zoning & Building | 0.050 | 0.050 | 0.050 | 0.050 | 0.050 |
| Assistant Director of PZB | 0.050 | 0.050 | 0.050 | 0.050 | 0.050 |
| Design & Preservation Planner | 0.000 | 0.000 | 0.000 | 0.000 | 0.600 |
| Administrative Assistant | 0.500 | 0.000 | 0.000 | 0.000 | 0.000 |
| Historic Preservation Planner | 0.000 | 0.300 | 0.300 | 0.300 | 0.000 |
| Planning Administrator | 0.300 | 0.000 | 0.000 | 0.000 | 0.000 |
| | 0.900 | 0.400 | 0.400 | 0.400 | 0.700 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 204,729 | 215,173 | 244,915 | 244,915 | 244,915 | 265,575 | 8.44% |
| Employee Benefits | 79,844 | 66,330 | 81,081 | 81,081 | 81,081 | 89,342 | 10.19% |
| Contractual | 13,081 | 35,260 | 15,898 | 15,898 | 15,898 | 15,898 | -% |
| Commodities | 7,792 | 3,126 | 3,820 | 3,820 | 3,820 | 3,860 | 1.05% |
| TOTALS | 305,446 | 319,889 | 345,714 | 345,714 | 345,714 | 374,675 | 8.38% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 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 FY2024 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

Commodities were increased due to membership fees increases.

PROGRAM: Fire Prevention 215

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------------|--------|--------|--------|--------|--------|
| Fire Marshal | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Fire Inspector | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Administrative Assistant | 0.500 | 0.500 | 0.000 | 0.000 | 0.000 |
| Administrative Assistant (Part Time) | 0.000 | 0.000 | 0.375 | 0.375 | 0.375 |
| | 2.500 | 2.500 | 2.375 | 2.375 | 2.375 |

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 through the process set forth in Florida Statutes Chapter 162.

MAIN ACTIVITIES

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

- ✦ To respond to complaints from citizens
- ✦ Conduct inspections and investigate code and ordinance violations
- ✦ Issue code enforcement citations to violators
- ✦ To attempt to achieve compliance prior to having to go to Code Enforcement Board meetings/hearings
- ✦ Prepare and maintain correspondence and board meeting minutes
- ✦ Complete Records Requests
- ✦ Supply the Town Manager with Statistical Data

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 167,142 | 185,182 | 201,880 | 201,880 | 205,596 | 214,053 | 6.03% |
| Employee Benefits | 115,543 | 85,957 | 120,937 | 120,937 | 120,869 | 128,501 | 6.25% |
| Contractual | 3,787 | 4,058 | 5,010 | 5,010 | 5,513 | 7,960 | 58.88% |
| Commodities | 7,407 | 7,510 | 8,500 | 8,500 | 6,109 | 9,450 | 11.18% |
| Depreciation | 6,404 | 5,955 | 4,607 | 4,607 | 4,607 | 2,303 | (50.01%) |
| TOTALS | 300,284 | 288,661 | 340,934 | 340,934 | 342,694 | 362,267 | 6.26% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 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 FY2024 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

Contracted services increased due to postage and printing costs.

PROGRAM: Code Enforcement 216

COMMODITIES

Commodities increased due to increased usage of office supplies due to the addition of construction site monitors, as well as an increase in fuel charges for unit vehicles.

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|-------------------------------------|--------|--------|--------|--------|--------|
| Lead Code Compliance Officer | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Code Compliance Officer I | 2.000 | 2.000 | 2.000 | 2.000 | 1.000 |
| Parking/Code Enforcement Specialist | 0.750 | 0.750 | 0.750 | 0.750 | 0.750 |
| | 2.750 | 2.750 | 2.750 | 2.750 | 2.750 |



DEPARTMENT: **Recreation**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH Recreation Department MEMORANDUM

TO: Kirk W. Blouin, Town Manager
VIA: Carolyn Stone, Deputy Town Manager
FROM: Mark Bresnahan, Recreation Division Director
SUBJECT: FY2024 Recreation Budget Highlights
DATE: June 13, 2023

The following document highlights the Recreation Department General Fund budget that encompasses Administration, Mandel Recreation Center, and Tennis. This memo contains comparisons between FY2023 and FY2024 proposed revenue and fee schedules, and overall budget-to-budget comparison for quick review, and includes a narrative as to any substantive departures from budgeted amounts and actuals.

Administration

Budget

FY2024 Request: \$346,913
FY2023 Approved: \$361,701

This represents a decrease of 4%, \$14,788

Salaries

14% overall decrease: \$28,418

- Decrease due to removal of Deputy Town Manager (.25)
 - 1.0 Office Manager, .3 Assistant Director, .3 Recreation Director, .6 Administrative Assistant

Benefits

1% overall increase: \$1,163

- Increase due to added cell phone stipend for Office Manager and staff reallocations with the addition of an Office 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 (FY24 Requested: \$14,600; FY23 Approved: \$12,100)

20% overall increase: \$2,500

- Travel and Per Diem

- Increased 50%: \$500
 - Increase due to adding staff to the annual conference
- Software maintenance
 - Increased 36%: \$2,000
 - Increase due to the addition of Club Caddie

Commodities (FY24 Requested: \$12,000; FY23 Approved: \$10,100)

19% overall increase: \$1900

- Vehicle Maintenance
 - Increased 100%: \$500
 - Increase due to rising cost of maintenance
- Book, Publications, Subscriptions
 - Increase 225%: \$900
 - Increase due to added recreation subscriptions
- Travel and Training
 - Increased 25%: \$500
 - Increase due to adding new staff to annual conferences and training

Depreciation

7% decrease: (-\$3,500)

- CCTV System \$7,775.31; Fitness Center equipment \$21,103.64; Athletic equipment \$3,506.90; Furnishings \$16,851.22; 2006 GMC Dumptruck \$0; Software Management - ReCPro Registration System \$4,200

Mandel Recreation Center/Seaview Park

Budget

FY2024 Request: \$1,460,612
FY2023 Approved \$1,347,039

This represents an increase of 8%, \$113,573

Revenue

FY2024 Request: \$869,965
FY2023 Approved: \$709,300

This represents an increase of 23%, \$160,665

FY2023 Cost Recovery Projection: 60%

Budget

Salaries

9% overall decrease: \$35,630

- Decrease due to re-assignment of Administrative Assistant
- 1.0 Program Manager, 1.0 Recreation Supervisors, .5 Maintenance Worker, .45 Recreation Facilities Maintenance Supervisor, .3 Recreation Director, .25 Assistant Director, .1 Administrative Assistant

Benefits

13% overall decrease: \$25,375

- Decrease due to staff re-allocation and removal of Administrative Assistant
- 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 (FY24 Requested: \$873,100; FY23 Approved: \$720,000)

21% overall increase: \$153,100

- Janitorial
 - Increased 33%: \$13,700
 - Increase associated with competitively bid janitorial services (\$4,350/month for 7 days/week basic), additional floor and carpet maintenance required
- Landscape Contracting
 - Increased 5%: \$1,200
 - Increase due to increase in landscape services in Seaview Park
- Special Recreation Contracts
 - Increased 43%: \$60,000
 - All expenses are offset by revenue generated from recreation programming.
- Other Contracted Services
 - Increased 12%: \$48,100
 - Increase due to hiring more contractual labor: \$31,000; Health Fitness Contract: \$16,400; uniform and mat services for Mandel Recreation Center and Seaview Tennis Center: \$500; fitness center maintenance contract: \$200
- Travel and Per Diem
 - Increased 33%: \$500
 - Increase due to professional development travel
- Electrical
 - Increased 28%: \$11,600
 - Increase due to increased building use, and includes Seaview Park Tennis Center
- Building Maintenance

- Increased 124%: \$13,000
 - Increase due to one-time expense for fieldhouse court resurfacing \$13,000
- Promotional Activities
 - Increased 100%: \$5,000
 - Increase cost for additional branding, promotions, and advertising

Commodities (FY24 Requested: \$61,200; FY23 Approved: \$60,900)

Overall increase: \$300

- Office Supplies
 - Increased 20%: \$300
 - Increase due to increased volume of daily processing

**Non Ad-Valorem Revenue Projections Department Worksheet
Mandel Recreation Center**

| Account Number | Account Description | FY 2023 Anticipated Amount | FY 2024 Requested |
|----------------|----------------------------|----------------------------|-------------------|
| 001.347.215 | Youth Program Fees (Rec) | 497,200 | 500,000 |
| 001.347.210 | Adult Program Fees (Rec) | 8,640 | 10,000 |
| 001.347.218 | Soma Dome fees | 75 | 100 |
| 001.347.219 | Fitness Center Classes | 12,670 | 15,000 |
| 001.347.620 | Promotional Merchandise | 2,359 | 2,500 |
| 001.347.250 | Passes/Daily Admission | 149,055 | 160,000 |
| 001.347.282 | Marina Amenity | 121,300 | 127,365 |
| 001.362.115 | Facility Rental Fees (Rec) | 38,000 | 40,000 |
| 001.362.135 | Seview Park Concession | 8,000 | 15,000 |
| TOTAL | | \$ 837,299 | \$ 869,965 |

**Recreation Department – FY 2024 Requested Fee Schedule
Exhibit III – Mandel Recreation Center
Fitness Center**

| Fee Classifications | FY23 Approved | FY24 Requested |
|-----------------------------------|---------------|----------------|
| 3 Month Passes | | |
| Resident Adult | \$ 260.00 | \$ 280.00 |
| Resident 2 Adult (same household) | \$ 390.00 | \$ 420.00 |
| Monthly Passes | | |
| Resident Adult | \$ 120.00 | \$ 140.00 |
| Resident 2 Adult (same household) | \$ 180.00 | \$ 210.00 |
| Annual Passes | | |
| Resident Adult | \$ 495.00 | \$ 520.00 |
| Resident 2 Adult (same household) | \$ 740.00 | \$ 780.00 |
| Daily Passes | | |
| Resident Adult | \$ 20.00 | \$ 28.00 |
| Resident Guest Fee | \$ 25.00 | \$ 35.00 |

Rental Fees

| Fee Classifications | FY-23 Approved | FY-24 Requested |
|--|--|--|
| Class Room | \$60/hr. | \$60/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 | Minimum \$250 refundable | Minimum \$250 refundable |
| Set-up | \$100 flat fee | \$100 flat fee |
| Clean-up | \$50/hr. | \$55/hr. |
| Additional Staff | \$50/hr. | \$55/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 14 days prior | 50% due at time of request, balance due 14 days prior |
| Cancelation Fees | less than 30 days=\$0; 31-59 days, 50%; 60= days, 100% | less than 30 days=\$0; 31-59 days, 50%; 60= days, 100% |

* Rates may be maximized during peak times and/or season, or 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

FY2024 Request: \$667,003
FY2023 Approved: \$558,348

This represents an increase of 19%, \$108,655

Revenue

FY2024 Proposed: \$422,395
FY2023 Approved: \$405,900

This represents an increase of 4%, \$16,495 FY2023 Cost Recovery Projection: 63%

Budget

Salaries

24% overall increase: \$47,445

- Recreation Specialist, .5 Maintenance Worker, .35 Facilities Maintenance Supervisor, .25 Assistant Director, .15 Director, .1 Administrative Assistant, Pro Shop Assistant
- Increase due to the addition of a full-time Pro Shop Assistant
- The FY2024 budget includes a COLA increase and pay-for-performance increases

Benefits

40% overall decrease: \$40,890

- Increase due to the addition of a full-time Pro Shop Assistant
- Recreation Specialist, .35 Facilities Maintenance Supervisor, .1 Assistant Director, .15 Director, Pro Shop Assistant, .5 Maintenance Worker

- 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.

Commodities (FY24 Requested: \$37,850; FY23 Approved: \$32,650)

16% overall increase: \$5,200

- Office Supplies Phipps
 - 100% increase: \$200
 - Cost associated with miscellaneous office supplies - paper, pens, ink, etc.
- Cost of Merchandise Sold
 - Increase 33%: \$5,000
 - Cost of items sold in pro-shop for revenue generation (tennis balls, headwear, apparel, concessions)
 - Tennis center pro-shops fully re-stocked with higher quality merchandise, and anticipate refreshing apparel and an increase in business for apparel (with the launch of the new tennis logo), and an increase in tennis balls and drinks

The proposed fee schedule for tennis operations includes a 5% increase in all annual and seasonal fees, and certain 12-play passes have been increased by as much as 14%.

NON AD- VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET Tennis

| Account Number | Account Description | FY2023 Anticipated Amount | FY2024 Requested |
|----------------|-------------------------------------|---------------------------|-------------------|
| 001.347.230 | Merchandise Sales | 24,000 | 30,000 |
| 001.347.240 | Adult Program Fees (Tennis) | 895 | 3,000 |
| 001.347.220 | Tennis Mixers | 350 | - |
| 001.347.242 | Tennis 12 Play Pass | 36,164 | 35,000 |
| 001.347.245 | Daily Tennis Court Fees | 36,751 | 35,000 |
| 001.347.249 | Annual Tennis Court Fees | 67,249 | 80,000 |
| 001.347.282 | Marina Amenity | 69,804 | 73,292 |
| 001.347.940 | Town Share Tennis Teaching Services | 163,746 | 150,000 |
| 001.347.944 | Town Share Tennis Merchandise Sales | 1,530 | 1,600 |
| 001.349.600 | Tennis Pro Admin Fees | 12,555 | 13,500 |
| 001.362.105 | Equipment Rental (Tennis) | 24 | - |
| 001.362.115 | Facility Rental Fees (Rec) | 1,863 | 40,000 |
| TOTAL | | \$ 414,931 | \$ 461,392 |

Tennis – FY 2024 Requested Fee Schedule

| Fee Classifications | FY-23 Approved | FY-24 Requested |
|--|-------------------|--------------------|
| Annual Passes | | |
| Resident Junior | \$ 275 | \$ 289 |
| Resident Adult | \$ 636 | \$ 669 |
| Resident 2 Adults, (same household) | \$ 890 | \$ 934 |
| Resident Family (up to 5 for family household) | \$ 1,140 | \$ 1,197 |
| Non-Resident Junior | \$ 460 | \$ 483 |
| Non-Resident Adult | \$ 1,513 | \$ 1,589 |
| Non-Resident 2 Adults (same household) | \$ 2,161 | \$ 2,269 |
| Non-Resident Family (up to 5 for family household) | \$ 2,600 | \$ 2,730 |
| Seasonal Passes | | |
| Resident Junior | \$ 192 | \$ 202 |
| Resident Adult | \$ 445 | \$ 467 |
| Resident 2 Adults (same household) | \$ 623 | \$ 654 |
| Resident Family (up to 5 for family household) | \$ 800 | \$ 940 |
| Non-Resident Junior | \$ 321 | \$ 337 |
| Non-Resident Adult | \$ 1,059 | \$ 1,112 |
| Non-Resident 2 Adults (same household) | \$ 1,469 | \$ 1,542 |
| Non-Resident Family (up to 5 for family household) | \$ 1,770 | \$ 1,859 |
| Daily Court Passes | | |
| Resident Junior | \$ 11 | \$ 12 |
| Resident Adult | \$ 16 | \$ 17 |
| Non-Resident Junior | \$ 12 | \$ 15 |
| Non-Resident Adult | \$ 19 | \$ 21 |
| 12 Play Fees | | |
| Resident Junior | \$ 120 | \$ 132 |
| Resident Adult | \$ 180 | \$ 187 |
| Non-Resident Junior | \$ 132 | \$ 165 |
| Non-Resident Adult | \$ 204 | \$ 233 |
| Court Rental Fees | | |
| Court Rental Fee (1.5 hr block- during operating hours) | \$ 100 | \$ 100 |
| Court Rental Fee (1 hr block during non-operating hours, required staffing fee included) | \$ 140 | \$ 140 |

* Dynamic pricing may be utilized to maximize revenue, fill underused times and/or to offer specials to attract new play, depending on market conditions.

FY2023 to FY2024 Budget-to-Budget Comparison for the Recreation Department

| Program Revenue | FY2023 Budget | FY2023 Estimated | FY2024 Requested | FY23/24 Difference \$ | FY23/24 Difference % |
|---|---------------------|---------------------|---------------------|-----------------------|----------------------|
| (312) Tennis Programs & Facilities | \$ 405,900 | \$ 449,950 | \$ 422,395 | \$ 16,495 | 4.1% |
| (313) Recreation Center/Seaview Park | \$ 709,300 | \$ 864,585 | \$ 869,965 | \$ 160,665 | 22.7% |
| General Fund Sub-Total | \$ 1,115,200 | \$ 1,314,535 | \$ 1,292,360 | \$ 177,160 | 15.9% |
| (620) Par 3 Golf Course Enterprise Fund | \$ 3,407,000 | \$ 4,481,408 | \$ 4,526,950 | \$ 1,119,950 | 32.9% |

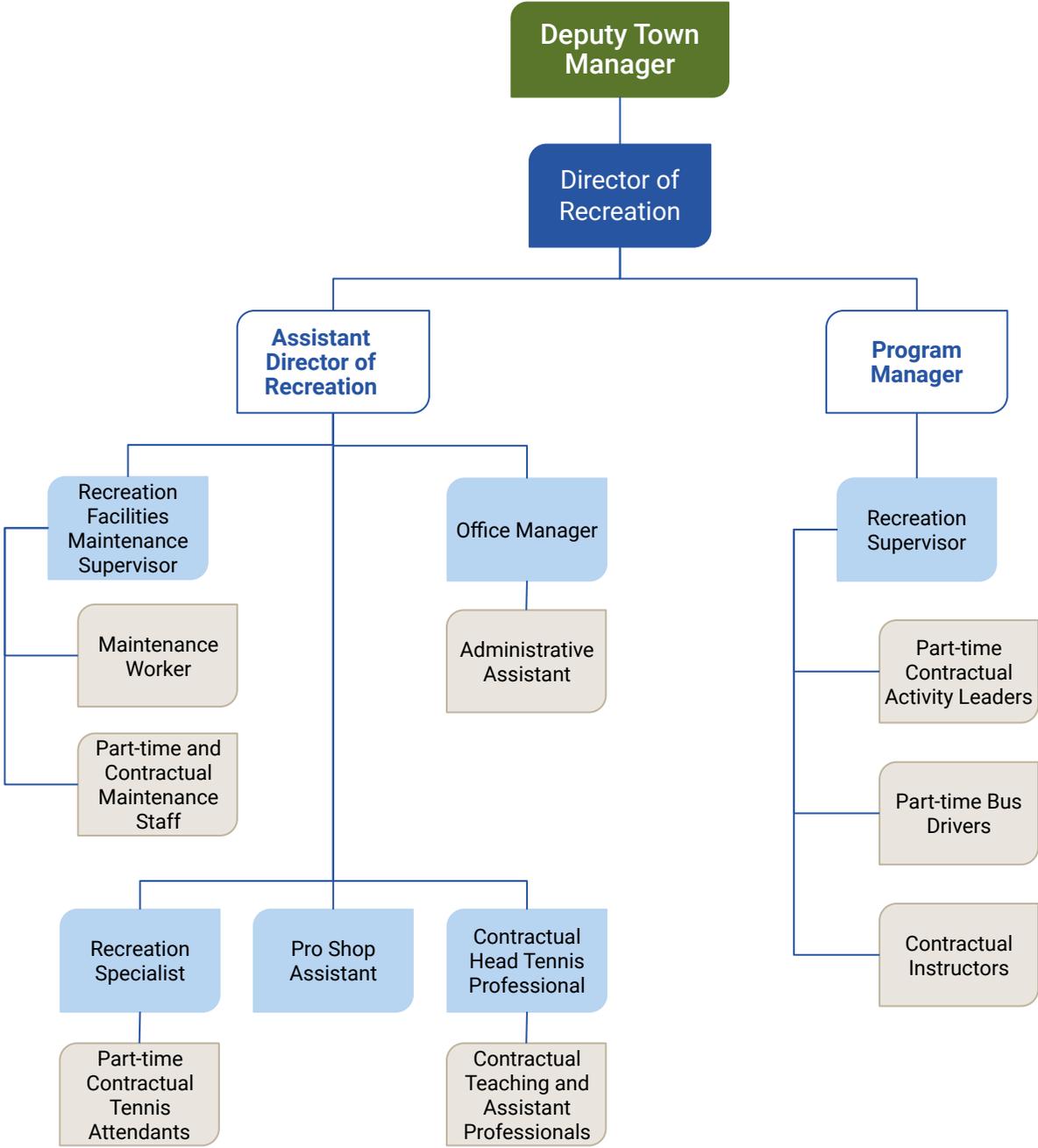
| Program Operating Expenses | FY2023 Budget | FY2023 Estimated | FY2024 Requested | FY23/24 Difference \$ | FY23/24 Variance % |
|---|---------------------|---------------------|---------------------|-----------------------|--------------------|
| (311) Administration | \$ 361,701 | \$ 301,187 | \$ 346,913 | -\$14,788 | -4.1% |
| (312) Tennis Programs & Facilities | \$ 558,348 | \$ 506,253 | \$ 667,003 | \$ 108,655 | 19.5% |
| (313) Recreation Center/Seaview Park | \$ 1,347,039 | \$ 1,274,240 | \$ 1,460,612 | \$ 113,573 | 8.4% |
| General Fund Sub-Total | \$ 2,267,088 | \$ 2,081,681 | \$ 2,474,528 | \$ 207,440 | 9.2% |
| (620) Par 3 Golf Course Enterprise Fund | \$ 2,603,374 | \$ 2,851,635 | \$ 3,155,193 | \$ 551,819 | 21.2% |

Operating Cost Recovery Estimates

| Program Area | FY2023 Budget | FY2023 Estimated | FY2024 Requested |
|---|---------------|------------------|------------------|
| (312) Tennis Programs & Facilities | 72.7% | 88.9% | 63.3% |
| (313) Recreation Center/Seaview Park | 52.7% | 67.9% | 59.6% |
| (620) Par 3 Golf Course Enterprise Fund | 130.9% | 157.2% | 182.9% |

cc: Ryan Reckley, Assistant Director of Recreation
 Ed Fiondella, Recreation Facilities Maintenance Supervisor
 Dawn Helton, Program Manager

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

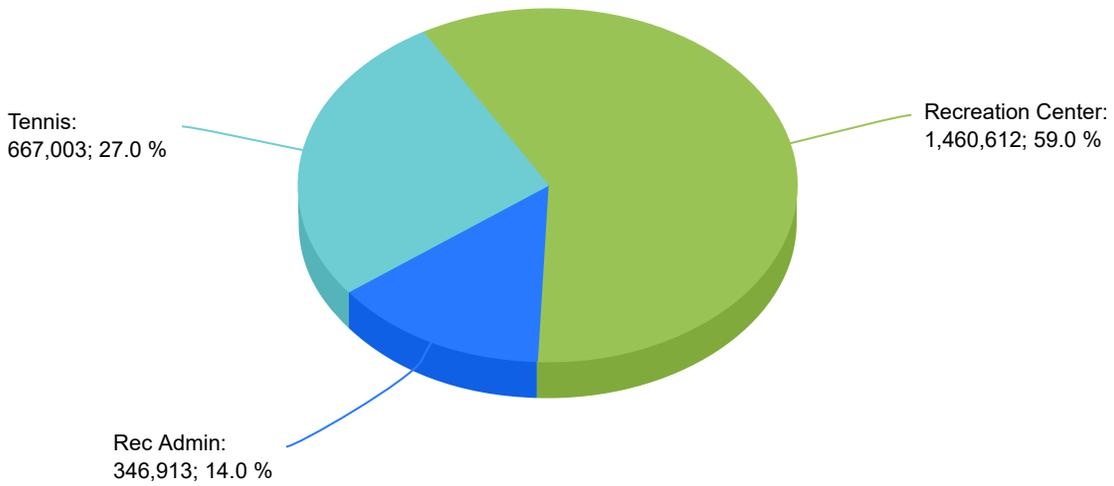
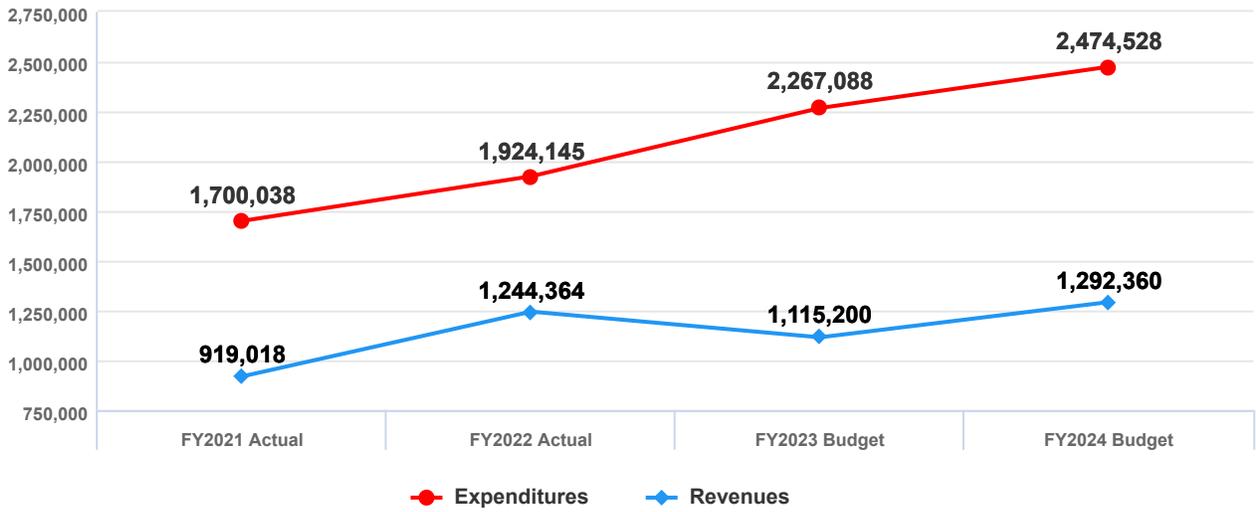
| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|-------------------------------------|------------------|------------------|------------------|---------------------|------------------|---------------|
| Adult Program Fees (Rec) | 21,579 | 16,490 | 81,000 | 8,640 | 10,000 | (87.65%) |
| Youth Program Fees (Rec) | 386,980 | 501,026 | 345,000 | 497,200 | 500,000 | 44.93% |
| Soma Dome fees | 60 | 350 | 1,000 | 75 | 100 | (90.00%) |
| Fitness Center Classes | 6,635 | 7,746 | 6,500 | 14,000 | 15,000 | 130.77% |
| Tennis Mixers | 33 | 88 | - | 750 | - | -% |
| Merchandise Sales | 28,470 | 23,355 | 30,000 | 28,000 | 30,000 | -% |
| Adult Program Fees (Tennis) | 1,805 | 1,545 | 3,000 | 1,000 | 3,000 | -% |
| Tennis 12 Play Pass | 53,425 | 42,602 | 53,000 | 38,000 | 35,000 | (33.96%) |
| Daily Tennis Court Fees | 32,175 | 31,358 | 33,500 | 46,000 | 35,000 | 4.48% |
| Annual Tennis Court Fees | 86,026 | 71,453 | 80,000 | 73,000 | 80,000 | -% |
| Marina Amenity | - | 179,640 | 191,100 | 191,100 | 200,660 | 5.00% |
| Passes/Daily Admission | 125,280 | 139,039 | 120,000 | 150,000 | 160,000 | 33.33% |
| Promotional Merchandise | 600 | 2,483 | 3,500 | 370 | 2,500 | (28.57%) |
| Town Share Tennis Teaching Services | 134,526 | 171,529 | 121,000 | 176,000 | 150,000 | 23.97% |
| Town Share Tennis Merchandise Sales | 1,486 | 1,444 | 1,600 | 1,700 | 1,600 | -% |
| Tennis Pro Admin Fees | 13,500 | 13,567 | 13,500 | 13,500 | 13,500 | -% |
| Equipment Rentals - Tennis | 4 | 24 | - | - | - | -% |
| Facility Rental Fees (Tennis) | 2,263 | 2,631 | 500 | 2,200 | 1,000 | 100.00% |
| Facility Rental Fees (Rec) | 23,907 | 26,704 | 25,000 | 65,000 | 40,000 | 60.00% |
| Seview Park Concession | 265 | 11,290 | 6,000 | 8,000 | 15,000 | 150.00% |
| TOTALS | 919,018 | 1,244,364 | 1,115,200 | 1,314,535 | 1,292,360 | 15.89% |

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected* | FY2024 Budget | % Change |
|--------------------|------------------|------------------|------------------|---------------------|----------------------|------------------|--------------|
| Salaries and Wages | 556,015 | 567,665 | 768,377 | 768,377 | 593,492 | 797,733 | 3.82% |
| Employee Benefits | 326,408 | 353,063 | 386,417 | 386,417 | 355,534 | 405,101 | 4.84% |
| Contractual | 744,518 | 839,999 | 956,400 | 1,006,843 | 975,741 | 1,111,900 | 16.26% |
| Commodities | 63,024 | 63,486 | 103,650 | 103,650 | 104,670 | 111,050 | 7.14% |
| Capital Outlay | - | 45,254 | - | - | - | - | -% |
| Depreciation | 10,074 | 52,944 | 52,244 | 52,244 | 52,244 | 48,744 | (6.70%) |
| Other | - | 1,733 | - | - | - | - | -% |
| TOTALS | 1,700,038 | 1,924,145 | 2,267,088 | 2,317,531 | 2,081,681 | 2,474,528 | 9.15% |

* FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 budget.

Recreation



| | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------------|--------|--------|--------|--------|
| Total Full Time Equivalent Employees | 24.592 | 14.929 | 14.815 | 12.196 |

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 Director of Business Development and Operations, Assistant Recreation Director, Administrative Assistants and Recreation Specialist.

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 123,654 | 157,410 | 197,937 | 197,937 | 153,924 | 181,466 | (8.32%) |
| Employee Benefits | 66,382 | 79,940 | 94,444 | 94,444 | 82,007 | 95,227 | 0.83% |
| Contractual | 5,135 | 4,403 | 12,100 | 12,100 | 8,685 | 14,600 | 20.66% |
| Commodities | 8,030 | 6,580 | 10,100 | 10,100 | 9,451 | 12,000 | 18.81% |
| Capital Outlay | - | 3,737 | - | - | - | - | -% |
| Depreciation | 4,200 | 47,820 | 47,120 | 47,120 | 47,120 | 43,620 | (7.43%) |
| Other | - | 1,733 | - | - | - | - | -% |
| TOTALS | 207,401 | 301,623 | 361,701 | 361,701 | 301,187 | 346,913 | (4.09%) |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 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 FY2024 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 CCTV System; Fitness Center equipment; Athletic equipment; Furnishings; Software Management – ReCPro Registration System

PROGRAM: Administration 311

OTHER

Other includes the principal and interest payments on the lease of a copy machine per GASB 87 Guidelines

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|--------|--------|--------|--------|--------|
| Assistant Town Manager | 0.000 | 0.000 | 0.250 | 0.250 | 0.000 |
| Director Of Recreation | 0.000 | 0.000 | 0.000 | 0.000 | 0.300 |
| Division Director of Recreation | 0.000 | 0.000 | 0.300 | 0.300 | 0.000 |
| Assistant Director of Recreation | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| Office Manager | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Recreation Specialist | 0.000 | 0.400 | 0.400 | 0.400 | 0.000 |
| Administrative Assistant | 0.600 | 0.600 | 0.600 | 1.000 | 0.600 |
| Administrative Clerk | 0.800 | 0.000 | 0.000 | 0.000 | 0.000 |
| Director of Business Development and Operations | 0.300 | 0.300 | 0.000 | 0.000 | 0.000 |
| | 2.000 | 1.600 | 1.850 | 2.250 | 2.200 |

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, with assistance from part time and contractual labor staff. Recreation maintenance personnel provide routine and seasonal tennis court maintenance services.

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 131,758 | 161,903 | 195,940 | 195,940 | 172,788 | 258,055 | 31.70% |
| Employee Benefits | 92,370 | 101,463 | 101,584 | 101,584 | 98,045 | 143,024 | 40.79% |
| Contractual | 162,304 | 184,665 | 224,300 | 231,080 | 194,997 | 224,200 | (0.04%) |
| Commodities | 21,007 | 21,701 | 32,650 | 32,650 | 36,550 | 37,850 | 15.93% |
| Depreciation | 4,184 | 3,874 | 3,874 | 3,874 | 3,874 | 3,874 | -% |
| TOTALS | 411,623 | 473,606 | 558,348 | 565,128 | 506,253 | 667,003 | 19.46% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 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 FY2024 budget includes a 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

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 and modular workstation in pro-shop

PROGRAM: Tennis 312

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|--------|--------|--------|--------|--------|
| Director Of Recreation | 0.000 | 0.000 | 0.000 | 0.000 | 0.150 |
| Division Director of Recreation | 0.000 | 0.000 | 0.150 | 0.150 | 0.000 |
| Assistant Director of Recreation | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| Recreation Facilities Maintenance Supervisor | 0.000 | 0.000 | 0.350 | 0.350 | 0.350 |
| Recreation Specialist | 0.000 | 0.100 | 1.100 | 1.100 | 1.000 |
| Administrative Assistant | 0.100 | 0.100 | 0.100 | 0.200 | 0.100 |
| Pro-Shop Assistant | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Maintenance Worker | 0.000 | 0.000 | 0.000 | 0.000 | 0.500 |
| Director of Business Development and Operations | 0.100 | 0.100 | 0.000 | 0.000 | 0.000 |
| Recreation Supervisor | 0.250 | 0.350 | 0.000 | 0.000 | 0.000 |
| Tennis Supervisor | 1.000 | 1.000 | 0.000 | 0.000 | 0.000 |
| Maintenance Worker (Part Time) | 0.522 | 0.522 | 0.540 | 0.540 | 0.040 |
| Tennis Attendant (Part Time) | 1.344 | 1.359 | 0.991 | 0.845 | 0.835 |
| | 3.566 | 3.781 | 3.481 | 3.435 | 4.225 |

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 Program Manager, with assistance from the 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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 300,602 | 248,352 | 374,500 | 374,500 | 266,780 | 358,212 | (4.35%) |
| Employee Benefits | 167,656 | 171,660 | 190,389 | 190,389 | 175,482 | 166,850 | (12.36%) |
| Contractual | 577,079 | 650,932 | 720,000 | 763,663 | 772,059 | 873,100 | 21.26% |
| Commodities | 33,987 | 35,205 | 60,900 | 60,900 | 58,669 | 61,200 | 0.49% |
| Capital Outlay | - | 41,517 | - | - | - | - | -% |
| Depreciation | 1,690 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | -% |
| TOTALS | 1,081,014 | 1,148,916 | 1,347,039 | 1,390,702 | 1,274,240 | 1,460,612 | 8.43% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 budget includes a 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

Includes costs associated with contractual labor, preventative building maintenance and janitorial support, non-warranty building repairs, and programming requirements.

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

PROGRAM: Recreation Center 313

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|--------|--------|--------|--------|--------|
| Director Of Recreation | 0.000 | 0.000 | 0.000 | 0.000 | 0.300 |
| Division Director of Recreation | 0.000 | 0.000 | 0.300 | 0.300 | 0.000 |
| Assistant Director of Recreation | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| Program Manager | 0.000 | 0.000 | 0.000 | 1.000 | 1.000 |
| Recreation Facilities Maintenance Supervisor | 0.000 | 0.000 | 0.450 | 0.450 | 0.450 |
| Recreation Supervisor | 1.350 | 1.450 | 2.000 | 1.000 | 1.000 |
| Recreation Specialist | 0.000 | 0.500 | 0.500 | 0.500 | 0.000 |
| Administrative Assistant | 0.100 | 0.100 | 0.100 | 0.600 | 0.100 |
| Maintenance Worker | 0.000 | 0.000 | 0.000 | 0.000 | 0.500 |
| Director of Business Development and Operations | 0.100 | 0.100 | 0.000 | 0.000 | 0.000 |
| Program Development and Operations Manager | 1.000 | 1.000 | 0.000 | 0.000 | 0.000 |
| Activity Leader (Part Time) | 2.500 | 1.052 | 0.530 | 0.550 | 0.552 |
| Bus Driver (Part Time) | 0.410 | 0.411 | 0.304 | 0.304 | 0.304 |
| Maintenance Worker (Part Time) | 0.561 | 0.561 | 0.579 | 0.600 | 0.097 |
| Recreation Center Attendants (Part Time) | 8.195 | 0.255 | 0.425 | 0.207 | 0.216 |
| | 14.466 | 5.679 | 5.438 | 5.761 | 4.769 |





DEPARTMENT: **Fire Rescue**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH Fire Rescue Department MEMORANDUM



TO: Kirk W. Blouin, Town Manager
 FROM: Darrel Donatto, Fire-Rescue Chief
 SUBJECT: FY2024 Budget Highlights for Fire Rescue
 DATE: June 13, 2023

Fire-Rescue Budget

FY2024 Budget Request: \$17,383,195
FY2023 Adopted: \$16,205,243

The overall Fire-Rescue Department proposed FY2024 budget is estimated to increase by 7.3%, or \$1,177,952 over the FY2023 adopted Budget. The proposed budget has estimated increases in salaries of \$639,802 which includes a COLA, benefits of \$ 596,455, contractual of \$16,450, depreciation of \$37,932. These increases are partially offset by a reduction in commodities and capital outlay.

Program 215 – Fire Prevention.

FY2024 Budget Request: \$374,675
FY 2023 Adopted: \$345,714

The proposed FY2024 budget for Fire Prevention reflects an estimated increase by 8.4%, or \$28,961. The proposed budget has increases in salaries of \$21,166, employee benefits of \$5,869 and commodities of \$40. Contractual remained constant.

Program 411 – Administration

FY2024 Budget Request \$582,702
FY2023 Adopted \$569,625

The proposed FY2024 budget for Fire Administration reflects an increase by 2.3%, or \$13,077 . There was an increase in salaries of \$52,391, contractual of \$3,650 and commodities of \$325, which were partially offset by reductions in employee benefits of \$41,192 and depreciation of \$412.

Program 417 – Fire Operations

FY2024 Budget Request: \$15,588,576
FY2023 Adopted: \$14,488,825

The proposed FY2023 budget for Fire Operations reflects an estimated increase by 7.6%, or \$1,099,751. There were increases in salaries of \$584,451, benefits of \$593,390, and depreciation of \$39,516, which were partially offset by reductions in commodities of \$20,171, capital outlay of \$92,137. Contractual remained constant.

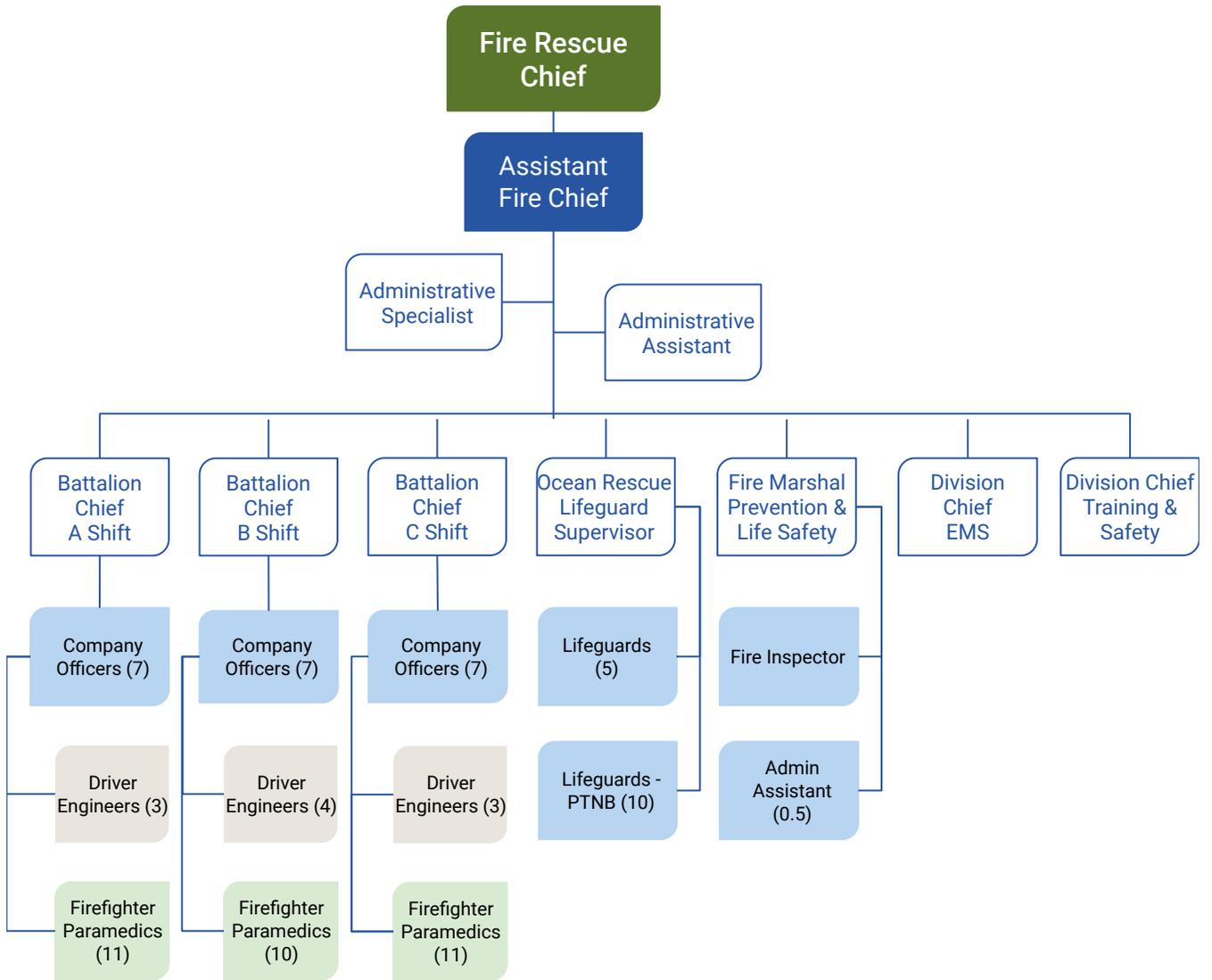
Program 418 – Fire Training**FY2024 Budget Request: \$377,789****FY2023 Adopted: \$377,714**

The proposed FY2024 budget for Fire Training reflects an estimated increase by 0.0%, or \$075. There were increases in employee benefits of \$4946 and contractual of \$10,000 which were offset by reductions of salaries of \$15,528. Commodities remained constant.

Program 419 – Ocean Rescue**FY2024 Budget Request: \$834,129****FY2023 Adopted: \$769,079**

The proposed FY2024 budget for Ocean Rescue reflects an estimated increase by 8.5%, or \$65,050. There were increases in salaries of \$35,179, employee benefits of \$29,223 and contractual of \$2,800, which were partially offset by reductions of capital outlay of \$704 and depreciation of \$1,172,

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

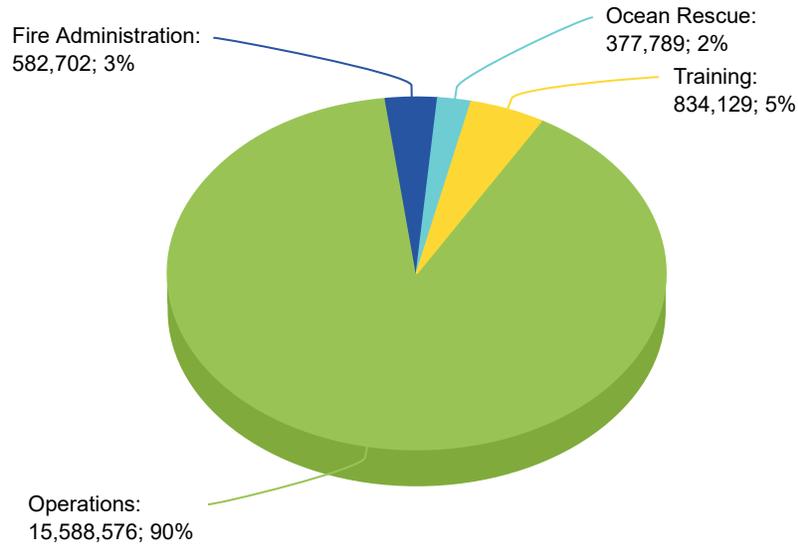
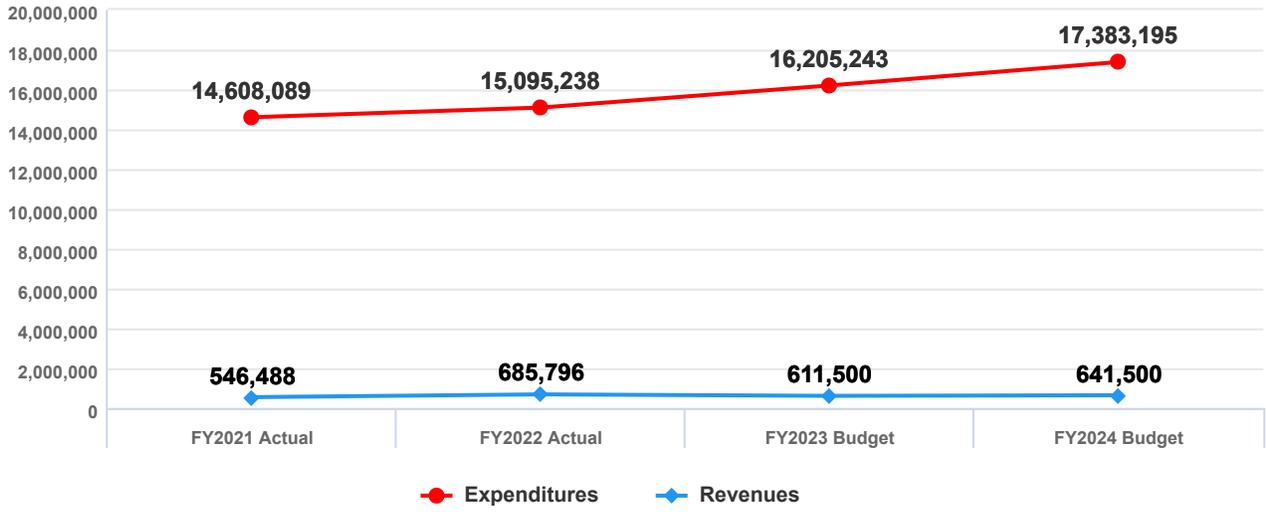
| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|--------------------------------|------------------|------------------|------------------|---------------------|------------------|--------------|
| Fire Supplemental Compensation | 32,733 | 36,792 | 37,000 | 37,000 | 37,000 | -% |
| Ems Grant - Palm Beach County | 21,849 | - | 25,000 | - | 25,000 | -% |
| Special Detail-Fire | 4,675 | 22,915 | 10,000 | 37,000 | 25,000 | 150.00% |
| Fire Prev Bonfires | - | - | - | 300 | - | -% |
| Fire Prev Hot Work | 3,300 | 4,400 | 2,500 | 2,475 | 2,500 | -% |
| Fire Prev Public Assembly | 50 | 700 | 1,000 | - | 1,000 | -% |
| False Fire Alarms | 18,825 | 26,474 | 16,000 | 19,000 | 16,000 | -% |
| Fire Prev Fireworks | 8,000 | 12,510 | 10,000 | 12,000 | 10,000 | -% |
| Fire Prev Technical Fire Insp | - | 100 | - | - | - | -% |
| Fire Prev Inspection Fees | 77,421 | 188,909 | 75,000 | 140,000 | 100,000 | 33.33% |
| Ems Transport Fees | 379,635 | 392,996 | 435,000 | 430,000 | 425,000 | (2.30%) |
| TOTALS | 546,488 | 685,796 | 611,500 | 677,775 | 641,500 | 4.91% |

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|--------------|
| Salaries and Wages | 7,180,990 | 7,555,347 | 8,362,288 | 8,362,288 | 8,362,288 | 9,002,090 | 7.65% |
| Employee Benefits | 6,210,218 | 6,302,308 | 6,397,544 | 6,397,544 | 6,397,544 | 6,993,999 | 9.32% |
| Contractual | 357,498 | 411,467 | 431,395 | 435,555 | 431,295 | 447,845 | 3.81% |
| Commodities | 194,557 | 213,927 | 260,835 | 260,835 | 260,835 | 240,989 | (7.61%) |
| Capital Outlay | 21,849 | 47,399 | 117,841 | 117,841 | 117,841 | 25,000 | (78.78%) |
| Depreciation | 642,977 | 560,752 | 635,340 | 635,340 | 635,340 | 673,272 | 5.97% |
| Other | - | 4,039 | - | - | - | - | -% |
| TOTALS | 14,608,089 | 15,095,238 | 16,205,243 | 16,209,403 | 16,205,143 | 17,383,195 | 7.27% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 budget.

Fire Rescue



| | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------------|--------|--------|--------|--------|
| Total Full Time Equivalent Employees | 81.400 | 81.400 | 81.400 | 81.400 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 294,210 | 301,175 | 292,749 | 292,749 | 292,749 | 344,323 | 17.62% |
| Employee Benefits | 104,913 | 171,151 | 160,869 | 160,869 | 160,869 | 118,808 | (26.15%) |
| Contractual | 86,265 | 84,432 | 104,558 | 105,558 | 104,458 | 108,208 | 3.49% |
| Commodities | 12,421 | 10,996 | 11,000 | 11,000 | 11,000 | 11,325 | 2.95% |
| Capital Outlay | - | 11,581 | - | - | - | - | -% |
| Depreciation | 945 | 449 | 449 | 449 | 449 | 37 | (91.66%) |
| Other | - | 4,039 | - | - | - | - | -% |
| TOTALS | 498,754 | 583,823 | 569,625 | 570,625 | 569,525 | 582,702 | 2.30% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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

Increases in this category is due to an increase in MPSCC charges for radio operational costs.

COMMODITIES

Increase in this category is due to an increase in memberships.

OTHER

PROGRAM: Fire Administration 411

Other includes the principal and interest payments on the lease of a copy machine per GASB 87 Guidelines

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------|--------|--------|--------|--------|--------|
| Fire-Rescue Chief | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Office Manager | 1.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Administrative Specialist | 0.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Administrative Assistant | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| | 3.000 | 3.000 | 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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 6,458,321 | 6,839,528 | 7,470,901 | 7,470,901 | 7,470,901 | 8,038,399 | 7.60% |
| Employee Benefits | 5,709,184 | 5,745,018 | 5,832,992 | 5,832,992 | 5,832,992 | 6,438,038 | 10.37% |
| Contractual | 153,893 | 145,911 | 208,527 | 211,687 | 208,527 | 208,527 | -% |
| Commodities | 173,901 | 184,315 | 232,260 | 232,260 | 232,260 | 212,089 | (8.68%) |
| Capital Outlay | 21,849 | 35,818 | 117,137 | 117,137 | 117,137 | 25,000 | (78.66%) |
| Depreciation | 635,428 | 553,717 | 627,008 | 627,008 | 627,008 | 666,524 | 6.30% |
| TOTALS | 13,152,577 | 13,504,306 | 14,488,825 | 14,491,985 | 14,488,825 | 15,588,576 | 7.59% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY23 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 FY2024 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. Contractual remained constant.

COMMODITIES

The decrease in this category is due to a reduction in fuel costs.

CAPITAL OUTLAY

The decrease in this category is due to no planned vehicle purchases in FY2024.

PROGRAM: Operations 417

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|----------------------------------|--------|--------|--------|--------|--------|
| Assistant Fire-Rescue Chief | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Division Chief - EMS Coordinator | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Battalion/Division Chief | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 |
| Lieutenant/Paramedic | 21.000 | 21.000 | 21.000 | 21.000 | 21.000 |
| FF Driver/Engineer Paramedic | 12.000 | 10.000 | 10.000 | 10.000 | 8.000 |
| Firefighter Emt | 0.000 | 0.000 | 0.000 | 0.000 | 9.000 |
| Firefighter Paramedic | 0.000 | 0.000 | 0.000 | 0.000 | 24.000 |
| FF Driver/Engineer Emt | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Fleet Manager | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 |
| Mechanic/PD | 0.200 | 0.000 | 0.200 | 0.200 | 0.200 |
| Firefighter, Paramedic or EMT | 30.000 | 32.000 | 32.000 | 32.000 | 0.000 |
| Master Mechanic | 0.000 | 0.200 | 0.000 | 0.000 | 0.000 |
| | 68.400 | 68.400 | 68.400 | 68.400 | 68.400 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 116,605 | 131,799 | 154,665 | 154,665 | 154,665 | 139,106 | (10.06%) |
| Employee Benefits | 86,304 | 94,463 | 95,064 | 95,064 | 95,064 | 100,698 | 5.93% |
| Contractual | 65,128 | 101,707 | 115,110 | 115,110 | 115,110 | 125,110 | 8.69% |
| Commodities | 4,619 | 14,489 | 12,875 | 12,875 | 12,875 | 12,875 | -% |
| TOTALS | 272,656 | 342,458 | 377,714 | 377,714 | 377,714 | 377,789 | 0.02% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 an increase in educational reimbursement.

COMMODITIES

Commodities remained constant

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Division Chief - Training/Safety | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 311,853 | 282,845 | 443,973 | 443,973 | 443,973 | 480,262 | 8.17% |
| Employee Benefits | 309,817 | 291,676 | 308,619 | 308,619 | 308,619 | 336,456 | 9.02% |
| Contractual | 52,212 | 79,418 | 3,200 | 3,200 | 3,200 | 6,000 | 87.50% |
| Commodities | 3,617 | 4,127 | 4,700 | 4,700 | 4,700 | 4,700 | -% |
| Capital Outlay | - | - | 704 | 704 | 704 | - | (100.00%) |
| Depreciation | 6,604 | 6,586 | 7,883 | 7,883 | 7,883 | 6,711 | (14.87%) |
| TOTALS | 684,103 | 664,651 | 769,079 | 769,079 | 769,079 | 834,129 | 8.46% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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

There was an increase in contractual due to increased rates in relocation of the lifeguard towers during hurricanes.

COMMODITIES

Commodities remained constant..

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Supervisor Lifeguard | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Lifeguard | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 |
| Lifeguard On-Call | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 |
| | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 |



DEPARTMENT: **Police Department**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH Police Department MEMORANDUM



TO: Kirk W. Blouin, Town Manager
FROM: Nicholas Caristo, Chief of Police
SUBJECT: FY2024 Requested Budget Summary
DATE: 6/14/2023

Program 216 – Code Enforcement Budget

FY2024 Requested: \$362,267
FY2023 Adopted: \$340,934

The proposed FY2024 budget reflects an increase by 6.3%, or \$21,333. This is primarily the result of increases in salary/benefit costs, but there were also notable increases in postage contractual costs due to increases in cost and volume of certified mailings..

Police Budget

FY2024 Requested: \$20,125,257
FY2023 Adopted: \$18,521,887

The overall Police Department proposed FY2024 budget reflects an increase is 8.66% above the FY2023 approved budget of \$18,521,887, or an increase by \$1,603,370. Decreases were realized in contractual and commodities costs in certain programs. The increases realized were primarily due to increases in salary/benefit costs, the addition of FTE positions for the Phipps Ocean Park refurbishment, parking kiosks, and elevated community demand for Special Assignment Overtime (this accounts for \$70,000 of the \$517,804 increase). An existing request for 4 FTE police officer positions is also pending approval and is not yet reflected in this budget proposal.

Below is a summary of these budget highlights by unit.

Program 421 – Administration

FY2024 Requested: \$1,534,112
FY2023 Adopted: \$1,422,524

The proposed FY2024 budget reflects an increase by 7.8%, or \$111,588. Increases are primarily a result of salary/benefit costs, but there were minor increases in employee recruitment costs overtime (grant reimbursable).

Program 422 – Organized Crime Vice and Narcotics**FY2024 Requested: \$965,633****FY2023 Adopted: \$897,756**

The proposed FY2024 budget reflects an increase by 7.6%, or \$67,877. This increase is primarily due to salary/benefit costs. Other increases are seen in overtime (some grant reimbursable) and data line costs.

Program 423 – Records Information Systems Unit**FY2024 Requested: \$209,760****FY2023 Adopted: \$174,098**

The proposed FY2024 budget reflects an increase by 20.5%, or \$35,662. This increase is primarily due to salary/benefit costs, but there is also an increase in printing costs due to elevated use and costs.

Program 424 – Training & Community Relations Unit**FY2024 Requested: \$247,750****FY2023 Adopted: \$216,689**

The proposed FY2024 budget reflects an increase by 14.3%, or \$31,061. This increase is primarily due to salary/benefit costs and an increase in costs and frequency associated with training/certifications for basic law enforcement academy, Exemption from Training, and other necessary cross training or certifications.

Program 425 – Communications Unit**FY2024 Requested: \$2,011,619****FY2023 Adopted: \$1,917,231**

The proposed FY2024 budget reflects an increase by 4.92%, or \$94,388. This increase is primarily due to salary/benefit costs. The unit's overtime budget continues to be budgeted below actual fiscal year cost but is offset by salaries as the result of vacancies. This is re-evaluated every year, and current projections show the balance is close to the total realized costs between the combined line items. There was also a modest increase to our radio maintenance contract of approximately \$6,000.

Program 426 – Crime Scene Evidence Unit**FY2024 Requested: \$394,792****FY2023 Adopted: \$293,123**

The proposed FY2024 budget reflects an increase by 34.68%, or \$101,669. The decrease is primarily due to salary/benefit costs and a new Town employee filling the CSEU Manager position.

Program 428 – Patrol Division**FY2024 Requested: \$12,615,927****FY2023 Adopted: \$11,500,323**

The proposed FY2024 budget reflects an increase by 9.70%, or \$1,115,604. This increase is primarily due to salary/benefit costs. 22% of the increase is due to increased Special Assignment Overtime (SAO) costs which are net revenue generated for the Town, which is not reflected in the Police Department's expenditure budget. Accounting for SAO, the projected Patrol Division budget is a 2.1% increase from FY232's budget. A decrease in commodities was realized along with a minor increase in contractual costs.

Program 429 – Detective Bureau

FY2024 Requested: \$1,354,904

FY2023 Adopted: \$1,398,037

The proposed FY2024 budget reflects a decrease of 3.09%, or \$43,133. This decrease is due to the transfer of a funded police officer position to the Patrol Division. No other significant budgetary requests were made for this unit.

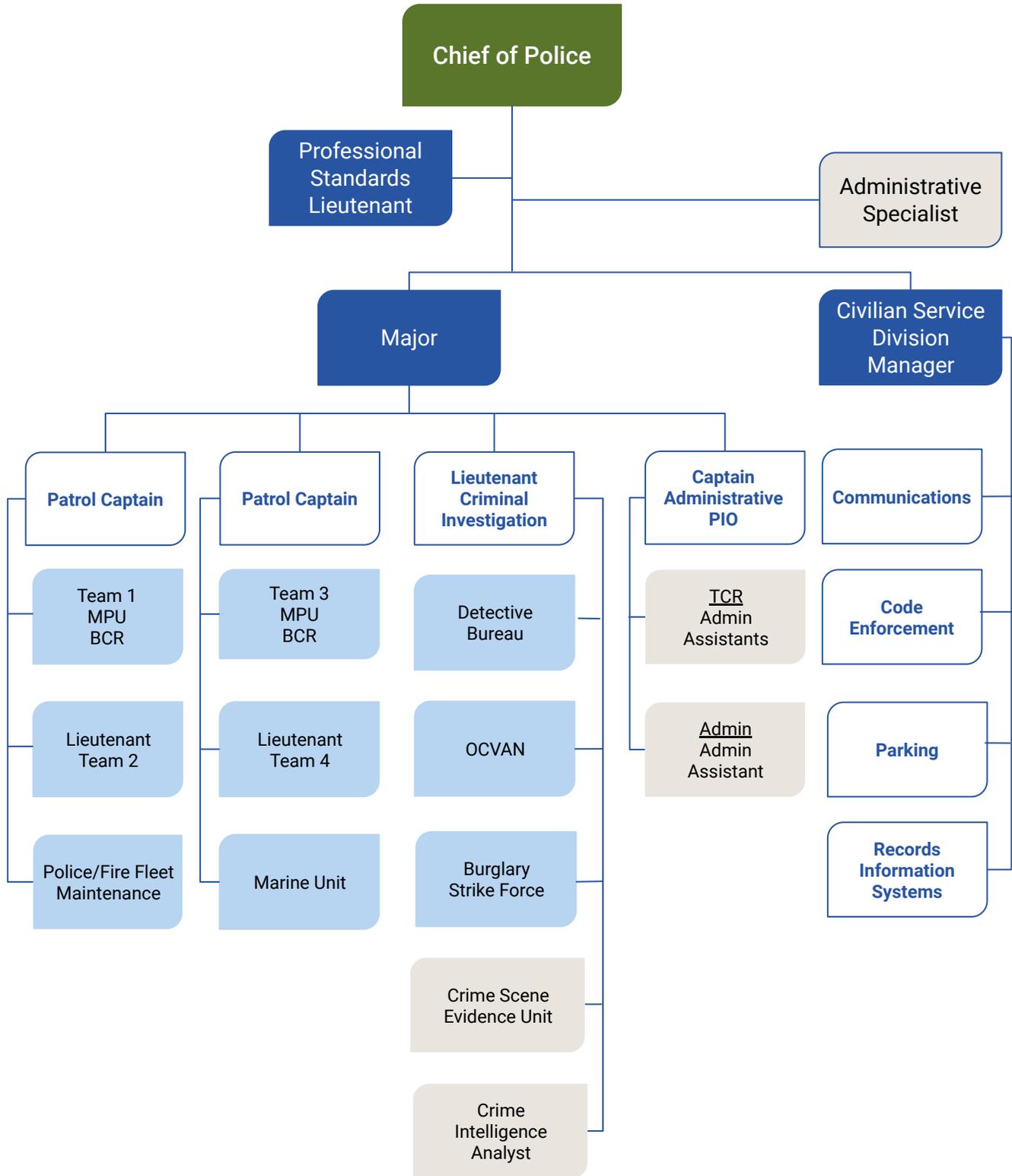
Program 430 – Parking Control Unit

FY2024 Requested: \$790,761

FY2023 Adopted: \$702,106

The proposed FY2024 budget reflects an increase by 12.63%, or \$88,655. Increases are primarily due to salary/benefit costs. A 0.5 FTE parking enforcement officer (PEO) position is being added to this unit as a result of the Phipps Ocean Park refurbishment. There are also notable increases in the overtime costs associated with providing PEO services through cross trained employees from other units to provide necessary services while attempting to fill PEO vacancies. Kiosk-related bank fees also rose significantly (40% or \$30,000). Overall, parking-related revenues for the Town surpass the parking enforcement unit's budget.

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

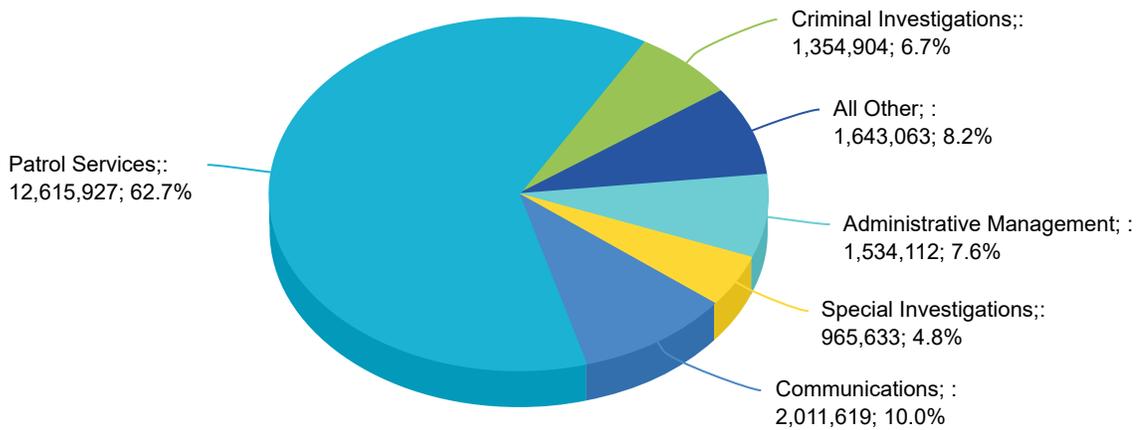
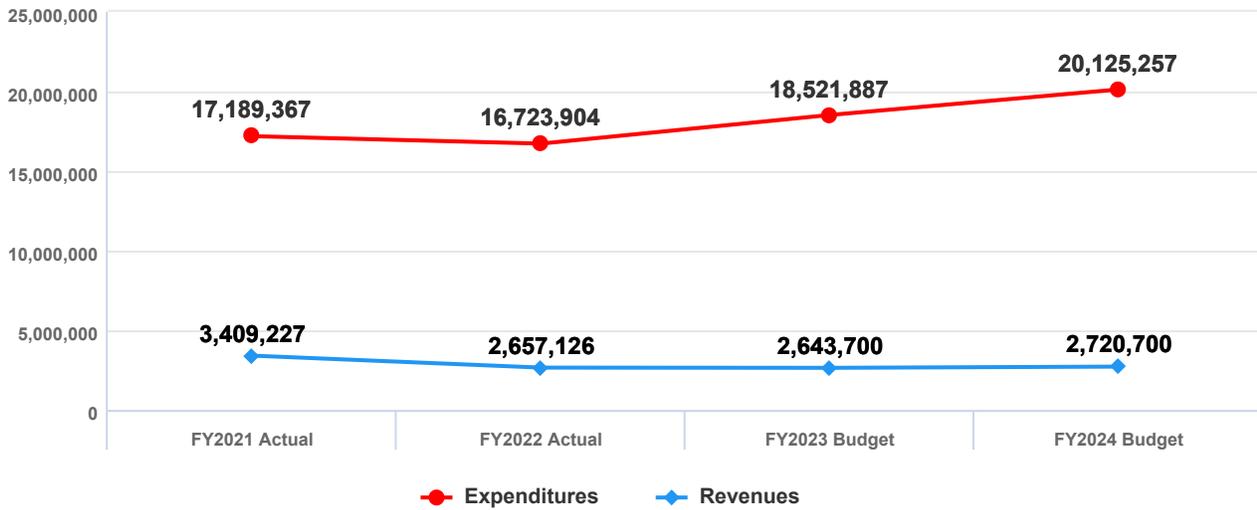
| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|--------------------------------|------------------|------------------|------------------|---------------------|------------------|--------------|
| Residential Parking Plans | 146,430 | 152,740 | 125,000 | 120,000 | 110,000 | (12.00%) |
| Bullet Proof Vests Grant | 2,420 | 3,673 | 18,500 | 7,700 | 7,700 | (58.38%) |
| 911 Equip Reimbursement | 8,115 | 27,584 | 12,000 | 12,000 | 12,000 | -% |
| Seized Tag | 1,227 | 500 | - | 55 | - | -% |
| \$12.50 Citation Monies | 2,728 | - | 2,500 | 5,000 | 2,500 | -% |
| Special Assignment Ot - Other | 2,374,950 | 1,485,001 | 1,500,000 | 2,000,000 | 1,500,000 | -% |
| Police Id Cards | - | 20 | 25,000 | - | - | (100.00%) |
| Burglar Alarm False Alarm Fees | 38,975 | 35,625 | 40,000 | 34,000 | 35,000 | (12.50%) |
| Burglar Alarm Registration Fee | 87,950 | 86,850 | 90,000 | 87,000 | 87,000 | (3.33%) |
| Burglar Alarm - Penalties | 3,047 | 5,752 | 5,000 | 4,700 | 5,000 | -% |
| Burglar Alarm - Direct Connect | 21,069 | 21,069 | 21,000 | 21,000 | 21,000 | -% |
| Valet Parking Permit | 17,500 | 13,950 | 13,000 | 21,000 | 14,000 | 7.69% |
| Fines - Other Parking | 387,373 | 384,797 | 415,000 | 612,000 | 475,000 | 14.46% |
| Fines - Parking Meters | 92,474 | 145,455 | 100,000 | 285,000 | 150,000 | 50.00% |
| Row Parking Violation Fines | 74,088 | 106,514 | 100,000 | 100,000 | 100,000 | -% |
| Moving Violations | 6,224 | 11,074 | 7,500 | 10,000 | 7,500 | -% |
| Revenue/2nd \$ Funding | 1,224 | 1,400 | 1,200 | 1,100 | 1,000 | (16.67%) |
| Boot Fees | 14,350 | 15,750 | 15,000 | 12,000 | 15,000 | -% |
| Penalty - Other Parking | 101,940 | 118,639 | 125,000 | 147,000 | 125,000 | -% |
| Penalty - Parking Meters | 24,435 | 38,397 | 25,000 | 75,000 | 50,000 | 100.00% |
| Rebate For Town Towing | 2,708 | 2,337 | 3,000 | 2,525 | 3,000 | -% |
| TOTALS | 3,409,227 | 2,657,126 | 2,643,700 | 3,557,080 | 2,720,700 | 2.91% |

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| Salaries and Wages | 9,222,027 | 8,921,840 | 10,485,118 | 10,485,118 | 9,789,128 | 11,215,506 | 6.97% |
| Employee Benefits | 6,282,118 | 6,154,292 | 6,485,172 | 6,485,172 | 6,361,015 | 7,264,998 | 12.02% |
| Contractual | 587,279 | 466,300 | 556,194 | 582,098 | 510,364 | 643,978 | 15.78% |
| Commodities | 382,601 | 378,860 | 379,570 | 422,085 | 365,921 | 411,983 | 8.54% |
| Capital Outlay | - | 45,407 | - | - | - | - | -% |
| Depreciation | 715,342 | 743,560 | 615,833 | 615,833 | 615,833 | 588,792 | (4.39%) |
| Other | - | 13,645 | - | - | - | - | -% |
| TOTALS | 17,189,367 | 16,723,904 | 18,521,887 | 18,590,305 | 17,642,260 | 20,125,257 | 8.66% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 budget.

Police



| | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------------|--------|--------|---------|---------|
| Total Full Time Equivalent Employees | 98.200 | 96.850 | 102.850 | 105.850 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 579,863 | 715,888 | 888,848 | 888,848 | 882,500 | 956,449 | 7.61% |
| Employee Benefits | 380,863 | 367,390 | 441,056 | 441,056 | 446,615 | 478,043 | 8.39% |
| Contractual | 45,064 | 50,214 | 47,800 | 48,027 | 43,974 | 53,300 | 11.51% |
| Commodities | 39,897 | 41,821 | 44,300 | 44,300 | 40,885 | 45,800 | 3.39% |
| Capital Outlay | - | 2,504 | - | - | - | - | -% |
| Depreciation | 1,868 | 3,216 | 520 | 520 | 520 | 520 | -% |
| Other | - | 1,208 | - | - | - | - | -% |
| TOTALS | 1,047,556 | 1,182,241 | 1,422,524 | 1,422,751 | 1,414,494 | 1,534,112 | 7.84% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 increased due to the result of Employee Recruiting.

COMMODITIES

Commodities slightly decreased for the year.

OTHER

Other includes the principal and interest payments on the lease of a copy machine per GASB 87 Guidelines

PROGRAM: Administrative Management 421

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|------------------------------------|--------|--------|--------|--------|--------|
| Police Chief | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Police Major | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Police Captain | 0.000 | 0.000 | 0.000 | 1.000 | 1.000 |
| Police Lieutenant | 1.000 | 1.000 | 1.000 | 1.000 | 0.000 |
| Police Lieutenant Prof Standards | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Civilian Services Division Manager | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Administrative Specialist | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Administrative Assistant | 0.000 | 0.000 | 0.000 | 1.000 | 1.000 |
| Police Planner | 1.000 | 1.000 | 1.000 | 0.000 | 0.000 |
| | 6.000 | 6.000 | 6.000 | 7.000 | 7.000 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 369,135 | 426,267 | 462,525 | 462,525 | 452,100 | 493,363 | 6.67% |
| Employee Benefits | 389,835 | 390,049 | 369,345 | 369,345 | 365,671 | 402,334 | 8.93% |
| Contractual | 21,761 | 14,698 | 29,700 | 30,163 | 21,900 | 32,500 | 9.43% |
| Commodities | 21,849 | 19,520 | 15,320 | 15,320 | 8,272 | 16,570 | 8.16% |
| Capital Outlay | - | 23,682 | - | - | - | - | -% |
| Depreciation | 10,964 | 22,782 | 20,866 | 20,866 | 20,866 | 20,866 | -% |
| Other | - | 9,878 | - | - | - | - | -% |
| TOTALS | 813,543 | 906,876 | 897,756 | 898,219 | 868,809 | 965,633 | 7.56% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 slightly increased for the year due to data line charges.

COMMODITIES

Commodities increased due to fuel charges for unit vehicles.

PROGRAM: Organized Crime Vice and Narcotics (OCVAN) 422

OTHER

Other includes the principal and interest payments on the lease two vehicles per GASB 87 Guidelines.

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------|--------|--------|--------|--------|--------|
| Police Sergeant | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Police Officer/Detective | 3.000 | 4.000 | 4.000 | 4.000 | 4.000 |
| | 4.000 | 5.000 | 5.000 | 5.000 | 5.000 |

PROGRAM: Records Information System Unit 423

MISSION:

This division exists to provide a centralized collection point for all police activity records and to 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 a computer system
- ✦ Destroy records in accordance with General Records Schedule for Local Government Agencies and Law Enforcement Agencies
- ✦ Provide the public, department, and other government agencies with requested reports and records
- ✦ Maintain an accurate inventory of police equipment and all police property

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 101,836 | 93,677 | 90,103 | 90,103 | 81,823 | 116,335 | 29.11% |
| Employee Benefits | 77,543 | 77,710 | 71,578 | 71,578 | 69,104 | 78,416 | 9.55% |
| Contractual | 6,860 | 6,546 | 6,300 | 6,463 | 4,180 | 8,800 | 39.68% |
| Commodities | 4,578 | 3,085 | 4,700 | 4,700 | 4,200 | 5,100 | 8.51% |
| Capital Outlay | - | 2,680 | - | - | - | - | -% |
| Depreciation | 1,417 | 1,417 | 1,417 | 1,417 | 1,417 | 1,109 | (21.74%) |
| Other | - | 1,292 | - | - | - | - | -% |
| TOTALS | 192,234 | 186,407 | 174,098 | 174,261 | 160,724 | 209,760 | 20.48% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 increased for the year due to printing costs.

COMMODITIES

Commodities slightly increased due to training costs.

PROGRAM: Records Information System Unit 423

OTHER

Other includes the principal and interest payments on the lease of a copy machine per GASB 87 Guidelines.

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------|--------|--------|--------|--------|--------|
| Police Records Specialist | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 |
| | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 211,334 | 164,738 | 124,212 | 124,212 | 124,153 | 132,418 | 6.61% |
| Employee Benefits | 116,999 | 66,988 | 56,877 | 56,877 | 57,510 | 62,633 | 10.12% |
| Contractual | 17,324 | 9,344 | 28,500 | 28,500 | 22,550 | 41,000 | 43.86% |
| Commodities | 6,623 | 4,081 | 7,100 | 7,100 | 5,787 | 11,700 | 64.79% |
| Depreciation | 38 | 449 | - | - | - | - | -% |
| TOTALS | 352,318 | 245,599 | 216,689 | 216,689 | 210,000 | 247,750 | 12.33% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 increased in costs and frequency associated with training/certifications for basic law enforcement academy.

COMMODITIES

Commodities increased due to necessary training costs.

PROGRAM: Training and Community Relations Unit (TCR) 424

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|--------|--------|--------|--------|--------|
| Administrative Assistant | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 |
| Training and Community Relations Coordinator | 1.000 | 1.000 | - | - | - |
| | 3.000 | 3.000 | 2.000 | 2.000 | 2.000 |

PROGRAM: Communications Unit 425

MISSION:

This division exists to provide rapid and efficient emergency response coordination, ensuring the safety of the community and Public Safety, and saving lives through effective communication and rescue deployment.

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, Fire Rescue, and Parking & Code Enforcement
- ✦ Support Public Safety by processing and relaying information

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 826,136 | 860,574 | 1,090,350 | 1,090,350 | 954,885 | 1,170,954 | 7.39% |
| Employee Benefits | 575,244 | 592,878 | 623,557 | 623,557 | 587,909 | 662,378 | 6.23% |
| Contractual | 89,461 | 98,139 | 120,949 | 120,949 | 105,000 | 144,004 | 19.06% |
| Commodities | 5,805 | 7,677 | 7,600 | 7,600 | 4,500 | 7,700 | 1.32% |
| Depreciation | 45,147 | 40,311 | 74,775 | 74,775 | 74,775 | 26,583 | (64.45%) |
| TOTALS | 1,541,793 | 1,599,579 | 1,917,231 | 1,917,231 | 1,727,069 | 2,011,619 | 4.92% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 increased due to costs associated with data line and radio expenses.

COMMODITIES

Commodity slightly increased for the year.

PROGRAM: Communications Unit 425

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|------------------------------------|--------|--------|--------|--------|--------|
| Telecommunications Supervisor Lead | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Telecommunicator Supervisor | 3.000 | 4.000 | 4.000 | 4.000 | 4.000 |
| Telecommunicator | 11.000 | 10.000 | 10.000 | 10.000 | 10.000 |
| | 15.000 | 15.000 | 15.000 | 15.000 | 15.000 |

PROGRAM: Crime Scenes/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
- ✦ Receives, logs, stores, all items of evidence and property turned in to the unit. Purges same by either returning, auctioning, or destroying when property and evidence is no longer needed either by adjudication or statute of limitation

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 157,890 | 132,626 | 181,991 | 181,991 | 159,211 | 238,016 | 30.78% |
| Employee Benefits | 48,082 | 76,554 | 83,679 | 83,679 | 77,991 | 126,373 | 51.02% |
| Contractual | 3,280 | 2,399 | 8,200 | 8,338 | 6,088 | 9,200 | 12.20% |
| Commodities | 6,543 | 6,522 | 9,350 | 9,350 | 3,459 | 11,300 | 20.86% |
| Capital Outlay | - | 2,630 | - | - | - | - | -% |
| Depreciation | 12,018 | 11,264 | 9,903 | 9,903 | 9,903 | 9,903 | -% |
| Other | - | 1,268 | - | - | - | - | -% |
| TOTALS | 227,814 | 233,263 | 293,123 | 293,261 | 256,652 | 394,792 | 34.68% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 services remain level.

PROGRAM: Crime Scenes/Evidence Unit 426

COMMODITIES

Commodity slightly increased for the year due to supplies and training costs..

OTHER

Other includes the principal and interest payments on the lease of a copy machine per GASB 87 Guidelines.

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|------------------------------------|--------|--------|--------|--------|--------|
| Crime Scene Evidence Manager | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Crime Scene Evidence Technician | 0.000 | 0.000 | 1.000 | 1.000 | 1.000 |
| Digital Crime Scene Tech | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Crime Scene Technician (Part Time) | 1.000 | 1.000 | 0.000 | 0.000 | 0.000 |
| | 2.000 | 2.000 | 2.000 | 2.000 | 3.000 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 6,131,053 | 5,600,811 | 6,581,313 | 6,581,313 | 6,084,569 | 7,003,291 | 6.41% |
| Employee Benefits | 4,026,044 | 3,873,992 | 4,074,630 | 4,074,630 | 3,984,964 | 4,715,782 | 15.74% |
| Contractual | 164,571 | 114,015 | 144,550 | 152,938 | 117,952 | 157,274 | 8.80% |
| Commodities | 273,849 | 258,990 | 257,400 | 299,915 | 270,064 | 272,013 | 5.68% |
| Capital Outlay | - | 13,911 | - | - | - | - | -% |
| Depreciation | 539,079 | 527,859 | 442,430 | 442,430 | 442,430 | 467,567 | 5.68% |
| TOTALS | 11,134,595 | 10,389,578 | 11,500,323 | 11,551,226 | 10,899,978 | 12,615,927 | 9.70% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 increased due contracted services and equipment maintenance.

PROGRAM: Patrol 428

COMMODITIES

The commodity budget in the patrol unit is especially fluid from year to year based on particular unit needs. The increase is the result of fuel for Patrol Vehicles and Police Boat, vehicle maintenance, and supply costs..

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------|--------|--------|--------|--------|--------|
| Police Captain | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 |
| Police Lieutenant | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 |
| Police Sergeant | 8.000 | 8.000 | 8.000 | 8.000 | 8.000 |
| Police Officer | 42.000 | 41.000 | 40.000 | 43.000 | 46.000 |
| Fleet Manager | 0.800 | 0.800 | 0.800 | 0.800 | 0.800 |
| Mechanic/PD | 0.800 | 0.000 | 0.800 | 0.800 | 0.800 |
| Master Mechanic | 0.000 | 0.800 | 0.000 | 0.000 | 0.000 |
| Vehicle Technician (Part Time) | 0.350 | 0.350 | 0.000 | 0.000 | 0.000 |
| | 55.950 | 54.950 | 53.600 | 56.600 | 59.600 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 671,440 | 674,391 | 774,038 | 774,038 | 790,868 | 759,788 | (1.84%) |
| Employee Benefits | 537,323 | 611,501 | 579,464 | 579,464 | 597,757 | 547,775 | (5.47%) |
| Contractual | 9,534 | 9,434 | 11,395 | 11,395 | 11,424 | 12,200 | 7.06% |
| Commodities | 14,210 | 21,678 | 18,700 | 18,700 | 18,531 | 20,700 | 10.70% |
| Depreciation | 19,650 | 19,264 | 14,440 | 14,440 | 14,440 | 14,440 | -% |
| TOTALS | 1,252,157 | 1,336,269 | 1,398,037 | 1,398,037 | 1,433,019 | 1,354,904 | (3.09%) |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 budget 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

Contractual slightly increased for the year due to fuel costs.

COMMODITIES

Commodities increased due to fuel charges for unit vehicles and training costs.

PROGRAM: Criminal Investigation 429

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------|--------|--------|--------|--------|--------|
| Police Captain | 1.000 | 1.000 | 1.000 | 0.000 | 0.000 |
| Police Lieutenant | 0.000 | 0.000 | 0.000 | 1.000 | 1.000 |
| Police Sergeant | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Police Officer/Detective | 4.000 | 4.000 | 5.000 | 5.000 | 4.000 |
| Crime Intelligence Analyst | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| | 7.000 | 7.000 | 8.000 | 8.000 | 7.000 |

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 and to increase turnover of parking spots
- ✦ 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
- ✦ Parking Enforcement Officers serve as the school crossing guards for the Town

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 173,340 | 252,868 | 291,738 | 291,738 | 259,020 | 344,893 | 18.22% |
| Employee Benefits | 130,185 | 97,230 | 184,986 | 184,986 | 173,495 | 191,265 | 3.39% |
| Contractual | 229,424 | 161,510 | 158,800 | 175,325 | 177,296 | 185,700 | 16.94% |
| Commodities | 9,247 | 15,486 | 15,100 | 15,100 | 10,223 | 21,100 | 39.74% |
| Depreciation | 85,161 | 116,998 | 51,482 | 51,482 | 51,482 | 47,804 | (7.14%) |
| TOTALS | 627,357 | 644,093 | 702,106 | 718,631 | 671,516 | 790,761 | 12.63% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 increased due to vehicle maintenance, printing costs, and kiosk fees.

COMMODITIES

Commodities increased due to fuel charges for unit vehicles.

PROGRAM: Parking Control Unit 430

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|-------------------------------------|--------|--------|--------|--------|--------|
| Parking/Code Enforcement Specialist | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| Lead Parking Control Officer | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Parking Enforcement Officer | 6.000 | 2.000 | 2.000 | 4.000 | 4.000 |
| | 7.250 | 3.250 | 3.250 | 5.250 | 5.250 |





DEPARTMENT: **Public Works**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH Public Works Department MEMORANDUM

TO: Kirk Blouin, Town Manager
 Bob Miracle, Deputy Town Manager, Finance and Administration
 Carolyn Stone, Deputy Town Manager, Business and Culture

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

RE: FY2024 Budget Highlights for Public Works

DATE: March 14, 2023 (2ND REVISION June 23, 2023)

Public Works Operating Budget

| | |
|------------------------------|---------------------|
| FY2024 Budget Request | \$20,677,903 |
| FY2023 Adopted Budget | \$19,094,339 |

The overall proposed Public Works budget is 8.29% or \$1,583,564 higher than last year’s adopted budget. Salaries increased by 4.53%, or \$284,862. The salary changes include merit increases, a Cost of Living Adjustment (COLA) for filled positions, and several end of DROP retirements and employee separations in FY23. Seven (7) vacancies are budgeted at the mid-point without a COLA. Benefits increased 5.95%, or \$200,203. Depreciation decreased by -2.02%, or -\$13,790 and Capital Outlay increased by 315.26%, or \$80,769. This is a combined increase of 9.45%, or \$66,979 due to scheduled replacement of vehicles and equipment. The remainder of the budget increases are in Contractual and Commodities. These elements increased by 12.11%, OR \$1,057,699. 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.

Program 511 - Administration

| | |
|------------------------------|------------------|
| FY2024 Budget Request | \$988,279 |
| FY2023 Adopted Budget | \$918,939 |

The Administrative Management’s FY2024 budget reflects a program increase by 7.55%, or \$69,340 due to increases in Salaries of 6.40% or \$40,688. Benefits increased by 9.75% or \$24,885. This is resulting from one (1) employee’s end of DROP retirement. Contractual decreased by -5.36%, or -\$900. Commodities increased by \$300.

Program 521 – Streets Repair/Maintenance

| | |
|------------------------------|------------------|
| FY2024 Budget Request | \$605,591 |
| FY2023 Adopted Budget | \$562,430 |

The proposed FY2024 budget for Streets Maintenance and Repair Bureau reflects an overall program increase by 7.67%, or \$43,161. This includes an increase of 6.11%, or \$9,068 in Salaries, and an increase of 21.03%, or \$14,700 in Commodities, and 3.62% or \$9,030 in Contractual. Benefits increased by 7.44% or \$5,824. The increase associated with Commodities is due to increased costs of fuel, aluminum waste containers, aluminum signs and posts, and associated hardware. The increase associated with Contractual

is due to actual street sweeping services, anticipated increase for temporary labor, and new contract costs for curb, bollard, and tire stop painting.

Program 523 – Traffic Control

| | |
|------------------------------|-----------------|
| FY2024 Budget Request | \$46,200 |
| FY2023 Adopted Budget | \$86,500 |

The proposed FY2024 budget for the Traffic Control Program reflects an overall program decrease of -46.59%, or -\$40,300. The decrease in Contractual is due to the purchase of an upgraded Edaptive Traffic Control Software in FY23, although annual licensing cost for traffic software and traffic telemetry still remains. The increase associated with Commodities is due to the traffic cabinet replacement at Worth Avenue.

Program 524 - Street Lighting/Electrical

| | |
|------------------------------|------------------|
| FY2024 Budget Request | \$839,778 |
| FY2023 Adopted Budget | \$748,051 |

The proposed FY2024 budget for the Street Lighting/Electrical Program reflects an overall program increase by 12.26%, or \$91,727. This includes an increase of 1.24% or -\$3,615 in Salaries. Benefits increased by 6.66% or \$9,180. The 16.78% or \$39,900 increase in Contractual Services is due to Procurement negotiated contractor CPI increases, additional anticipated labor costs for the LED streetlight conversion program, and electricity usage, (based on a 3-year average). Commodities increased by 78.69% or \$41,000, primarily due to the systematic replacement of ten (10) ‘Witches hat’ light fixtures at South and North Ocean Blvd. and LED street light (standard 16’) conversion program.

Program 531 - Storm Sewer Maintenance

| | |
|------------------------------|------------------|
| FY2024 Budget Request | \$439,931 |
| FY2023 Adopted Budget | \$375,337 |

The proposed FY2024 budget for the Storm Sewer Maintenance program reflects an overall increase by 17.21%, or \$64,594. Contractual costs increased 7.48% or \$21,537 due to: (A) anticipated electric and water costs of \$23,400. (B) The costs for pump repair, fuel tank inspections, and generator repairs have also seen a progressive increase. Commodities increased by 0.98% or \$700 due to costs of supplies and equipment, and savings from moving uniform rental to sewer’s 532 budget.

Program 532 - Sanitary Sewer Maintenance

| | |
|------------------------------|--------------------|
| FY2024 Budget Request | \$2,251,441 |
| FY2023 Adopted Budget | \$2,093,740 |

The proposed FY2024 budget for the Sanitary Sewer Maintenance Program reflects an increase by 7.53%, or \$157,701, due to an increase in Salaries of 5.88% or \$66,345. Benefits increased by 7.87% or \$47,709. Contractual costs increased by 26.7% or \$51,750, due to an increase in electric of 38% or \$37,650, as well as increased costs of pump and air compressor repairs and rental of equipment. Commodities increased by 4.84% or \$4,800, due to increase of fuel costs and moving all of uniform rental from storm budget (531) to sewer budget (532) and increased cost of cleaning products and disinfectants.

Program 533 - Sanitary Sewer Treatment

| | |
|------------------------------|--------------------|
| FY2024 Budget Request | \$3,793,965 |
| FY2023 Adopted Budget | \$3,506,137 |

The proposed FY2024 budget for Sanitary Sewer Treatment and Disposal reflects an estimated increase by 8.21%, or \$287,828. 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 FY2024 by the ECR Board, as well as Kemira Chemicals Inc. for the supply and delivery of our sanitary treatment chemicals.

Program 541 - Residential Collection

| | |
|------------------------------|--------------------|
| FY2024 Budget Request | \$1,122,606 |
| FY2023 Adopted Budget | \$1,077,054 |

The proposed FY2024 budget for Residential Collection reflects an increase by 4.23%, or \$45,552. This includes an increase in Salaries of 6.26% or \$34,065, and 0.78% or \$2,756 in Benefits. Commodities increased by 17.81% or \$11,900, due to increased costs of fuel, chemicals, cleaning, and other supplies.

Program 542 - Commercial Collection

| | |
|------------------------------|--------------------|
| FY2024 Budget Request | \$1,524,048 |
| FY2023 Adopted Budget | \$1,449,018 |

The proposed FY2024 budget for Commercial Collection reflects a 5.18% or \$75,030 increase. This includes a decrease in Salaries of -1.99% or -\$11,196, and an increase of 6.43% or \$18,022 in Benefits. There is an increase 21.21% or \$95,600 in Contractual, due to the addition of Royal Poinciana Plaza on the compacted garbage collection schedule, plus a 10% increase to temporary labor contracts, and the operating permit application for the transfer station ramp. The compacted garbage collection increases will be offset by equal revenues. There is an increase of 11.61% or \$7,150 in Commodities due to fuel costs.

Program 543 - Refuse Disposal

| | |
|------------------------------|-----------------|
| FY2024 Budget Request | \$80,000 |
| FY2023 Adopted Budget | \$76,600 |

The proposed FY2024 budget for Refuse Disposal reflects an increase by 4.44%, or \$3,400. This increase is in anticipation of rate increases imposed by the Solid Waste Authority for tipping fees not covered by commercial or residential disposal credits and assessment increases for Phipps Ocean Park.

Program 544 - Yard Trash Collection

| | |
|------------------------------|--------------------|
| FY2024 Budget Request | \$2,531,135 |
| FY2023 Adopted Budget | \$2,428,841 |

The proposed FY2024 budget for Yard Trash Collection reflects a 4.21% or \$102,294 increase. This includes an increase in Salaries of 0.55% or \$5,849. Benefits increased by 6.40% or \$43,190. This includes an increase of 9.70% or \$29,000 in Contractual Services due to reduced consultant and contractor activities at Okeechobee Landfill and increases of 2.2% or \$3,350 in Commodities primarily for fuel costs, and 9.58% or \$23,544 increase in Depreciation.

Program 545 - Recycling

| | |
|------------------------------|------------------|
| FY2024 Budget Request | \$439,485 |
| FY2023 Adopted Budget | \$415,163 |

The proposed FY2024 budget for Recycling Collection reflects a 5.86% or \$24,322 increase. This is largely due to a 65.47% or \$9,100 increase in Contractual Services. This also includes an increase of 4.76% or \$10,578 in Salaries. Includes a 13.50% or \$2,200 increase in Commodities due to fuel costs. Benefits increased by 3.01% or \$4,054.

Program 551 – Parks

| | |
|------------------------------|--------------------|
| FY2024 Budget Request | \$2,071,074 |
| FY2023 Adopted Budget | \$1,842,048 |

The proposed FY2024 budget for the Grounds Program reflects an overall program increase by 12.43%, or \$229,026. This includes an increase of 8.33% or \$13,186 in Salaries, and Benefits increased by 3.26% or \$2,629. The changes associated with Contractual services increased by 13.58% or \$202,900, due to Procurement negotiated contractor CPI increases and anticipated FY24 CPI increases. In addition, anticipated additional costs for maintenance of Phipps Plaza Park and Southern Causeway, temporary labor, and additional plant replacement costs for Bradley Park Tidal Garden due to king tide. Commodities increased by 15.88% or \$12,500, due to anticipated fuel, chemical and mulch costs.

Program 554 - Facilities Maintenance

| | |
|------------------------------|--------------------|
| FY2024 Budget Request | \$1,748,496 |
| FY2023 Adopted Budget | \$1,469,521 |

The proposed FY2024 budget for Facilities Maintenance reflects an overall program increase by 18.98%, or \$278,975. This includes an increase of 5.76% or \$21,935 in Salaries, and Benefits increased by 6.28% or \$13,390. The 27.85% or \$225,700 increase in Contractual is due to Procurement negotiated contractor CPI increases, anticipated FY24 CPI increases, anticipated janitorial contract, facility maintenance request, Pinewalk fence replacement, and elevator safety modernizations for Town Hall, Central Fire, and Police Departments. Commodities increased by 12.12% or \$5,250, due to anticipated fuel, chemicals, and lighting fixture replacements costs.

Program 561 – General Engineering Services

| | |
|------------------------------|--------------------|
| FY2024 Budget Request | \$1,235,612 |
| FY2023 Adopted Budget | \$1,002,080 |

The proposed FY2024 budget for General Engineering reflects an increase by 23.30%, or \$233,532. This includes a 20.95% or \$145,745 increase in Salaries and 19.01% or \$54,705 increase in Benefits. These increases reflect anticipated merit review pay increases, a COLA, and the transfer of one (1) FTE from the Right-of-Way Program (565) and one (1) new Project Engineering Coordinator. Commodities increased by 13.0% or \$600 primarily due to increased fuel costs. Capital outlay increased by \$33,000 due to the purchase of a new vehicle for the new Project Engineering Coordinator position.

Program 565 - Right-of-Way Inspections

| | |
|------------------------------|------------------|
| FY2024 Budget Request | \$000 |
| FY2023 Adopted Budget | \$119,536 |

The proposed FY2024 budget for Right-of-Way Inspections will decrease by -100.00%, or -\$119,536. Right-of-Way Inspections is being combined with the General Engineering Services (Program 561). The

work being performed for the right-of-way inspections include significant coordination with the General Engineering Services Program. Therefore, we are combining the two (2) programs.

Program 571 - Equipment Operations/Maintenance

| | |
|------------------------------|------------------|
| FY2024 Budget Request | \$960,264 |
| FY2023 Adopted Budget | \$923,344 |

The proposed FY2024 budget for Equipment Operations/Maintenance reflects an overall increase of 4.00%, or \$36,920. This includes an increase of 4.90% or \$18,954 in Salaries, and an increase of 6.14% or \$13,700, in Benefits. There are increases of 6.77% or \$5,000 in Contractual Services, and 10.53% or \$20,520 in Commodities.

Program 307 Pay-As-You-Go

| | |
|------------------------------|---------------------|
| FY2024 Budget Request | \$38,035,886 |
| FY2023 Adopted Budget | \$32,694,808 |

The proposed FY2024 budget shows an increase by 16.34%, or \$5,341,078 . This is due to previous funding of costly projects in previous years which will carry over to primarily pay for North Fire Station renovation projects. The FY24 projects are budgeted at \$14,143,604.

Program 309 - Coastal Management

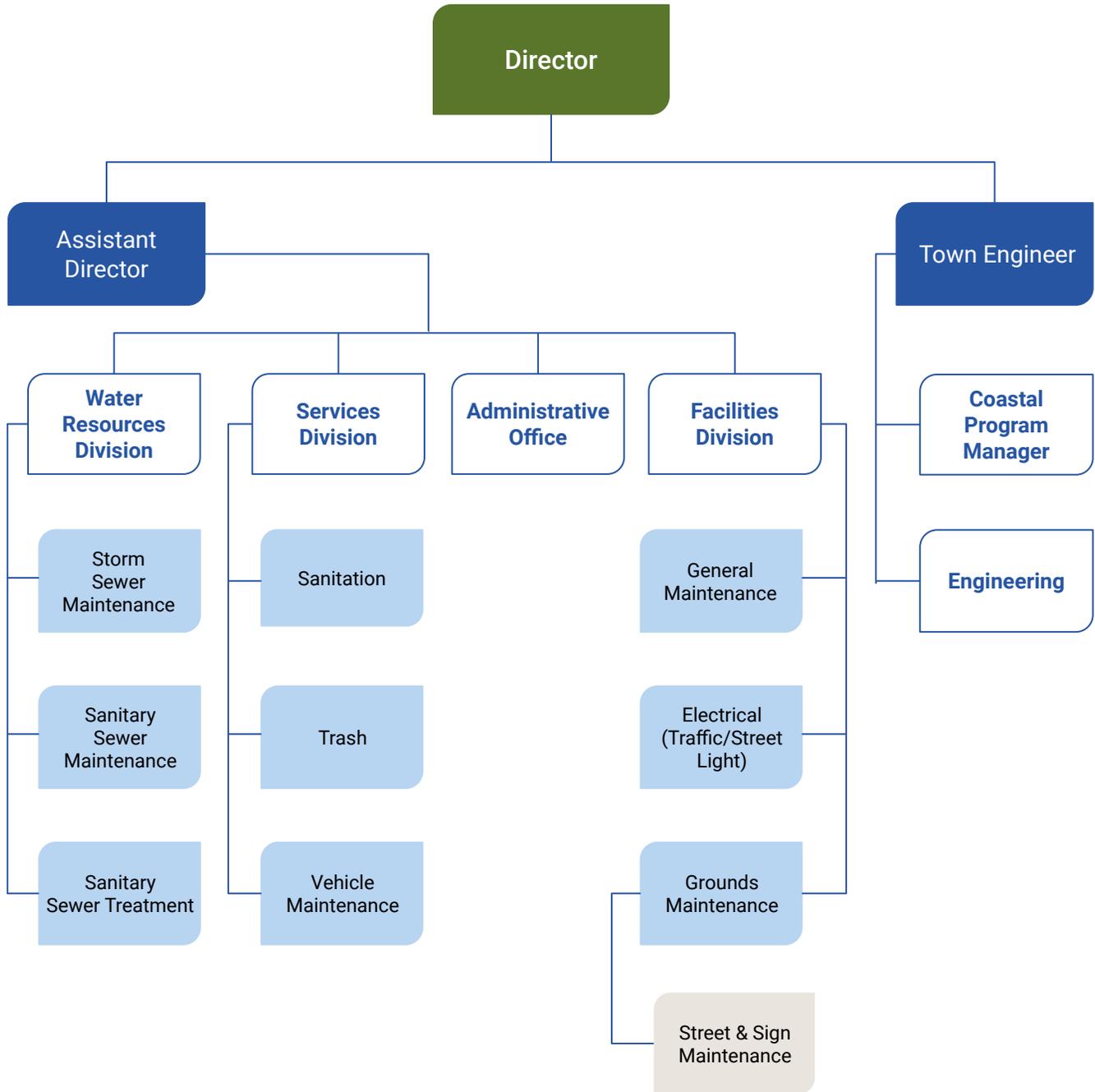
| | |
|------------------------------|---------------------|
| FY2024 Budget Request | \$36,449,178 |
| FY2023 Adopted Budget | \$34,508,593 |

The proposed FY2024 budget shows an increase by 5.62%, or \$1,940,585. The budget includes expenditures for projects that were budgeted in previous fiscal years, but that are anticipated to be spent out of the FY24 budget. The budget for Coastal Management is consistent with the funding outlook included within the FY2023 budget, and as indicated in the 2015 updated Town Council Adopted Budget 10-year plan. Beach Nourishment at Phipps Ocean Park in Reach 7 and Dune Restoration in Reaches 7 and 8 are pushed out to FY2025. Mid-Town Seawall Replacement is scheduled for FY2027. Expected FY2024 projects include conducting a sand search to identify suitable sand resources to further support future nourishment projects under the Beach Management Agreement. Other notable items within the FY2024 proposed budget include appropriations coastal resiliency, water level monitoring, as well as regulatory required physical, biological, and sea turtle nesting monitoring.

HPB:jb

- cc: Jason Debrincat, P.E., Assistant Director of Public Works
- Patricia Strayer, P.E., Town Engineer
- Jeffrey Coleman, Water Resources Division Manager
- Chester Purves, Service Division Manager
- Paul Colby, Facilities Maintenance Division Manager
- Jennifer Bell, Office Manager

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

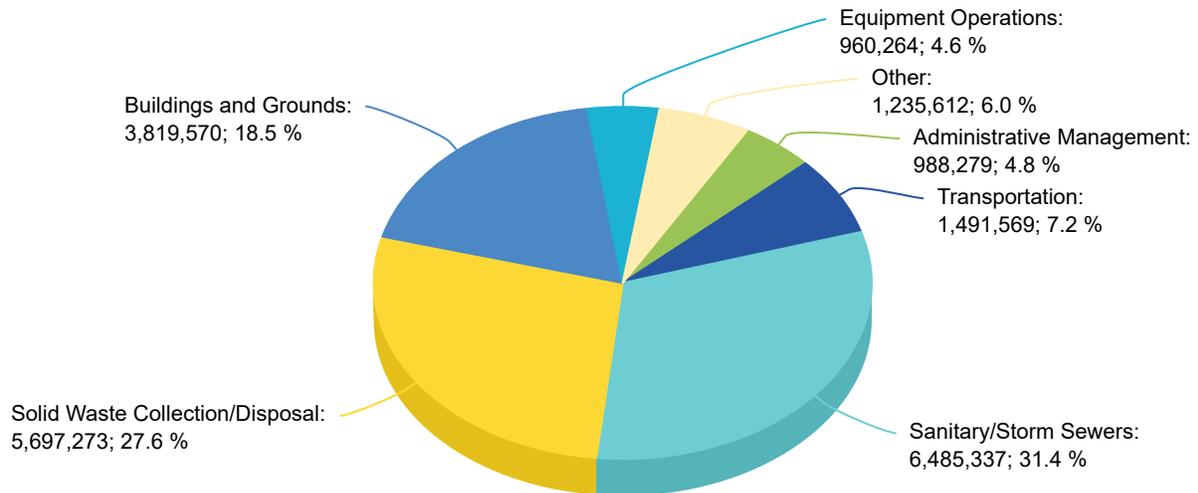
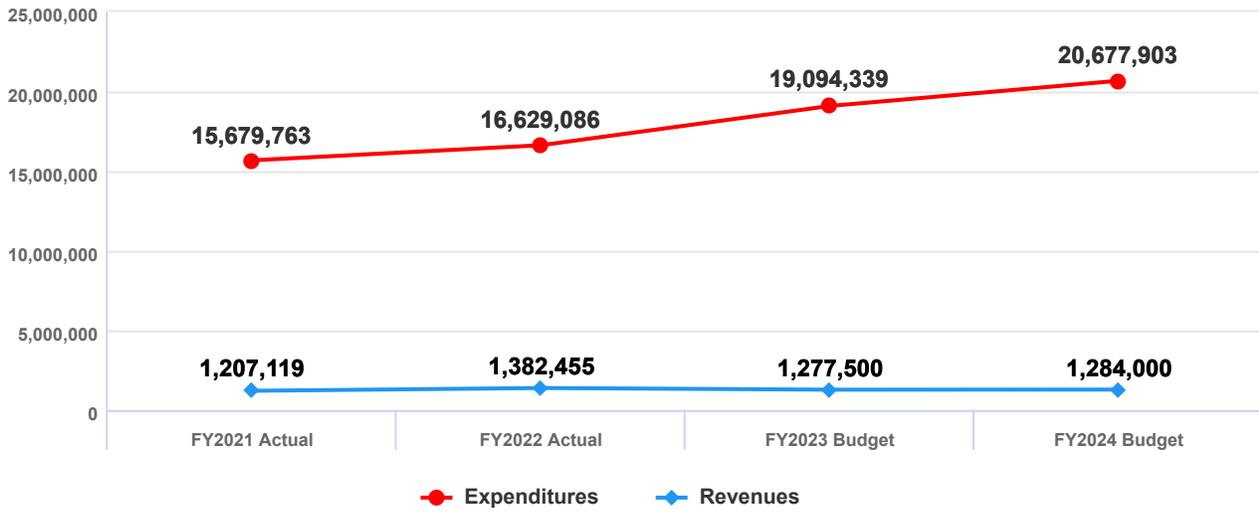
| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|------------------------------|------------------|------------------|------------------|---------------------|------------------|--------------|
| Special Solid Waste | 14,285 | 16,134 | 12,000 | 10,000 | 12,000 | -% |
| Solid Waste | 821,821 | 842,876 | 850,000 | 840,000 | 850,000 | -% |
| Comp. Garbage Collection Fee | 261,809 | 376,768 | 290,000 | 375,000 | 300,000 | 3.45% |
| SWA Recycling Revenue Share | - | 13,938 | 3,500 | - | - | (100.00%) |
| Historic Specimen Tree Fee | 1,768 | 1,989 | 2,000 | 2,431 | 2,000 | -% |
| State Highway Lighting Maint | 107,436 | 130,749 | 120,000 | 120,000 | 120,000 | -% |
| TOTALS | 1,207,119 | 1,382,455 | 1,277,500 | 1,347,431 | 1,284,000 | 0.51% |

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|--------------|
| Salaries and Wages | 5,181,484 | 5,368,609 | 6,287,053 | 6,161,555 | 5,805,110 | 6,547,743 | 4.15% |
| Employee Benefits | 3,147,494 | 3,261,180 | 3,366,083 | 3,350,463 | 3,310,065 | 3,564,280 | 5.89% |
| Contractual | 5,736,100 | 6,307,573 | 7,798,887 | 8,114,817 | 8,184,700 | 8,720,816 | 11.82% |
| Commodities | 843,747 | 1,024,964 | 933,540 | 935,097 | 987,628 | 1,069,310 | 14.54% |
| Capital Outlay | 6,866 | 27,404 | 25,620 | 25,620 | 25,000 | 106,389 | 315.26% |
| Depreciation | 764,071 | 633,661 | 683,156 | 683,156 | 682,976 | 669,366 | (2.02%) |
| Other | - | 5,694 | - | - | - | - | -% |
| TOTALS | 15,679,763 | 16,629,086 | 19,094,339 | 19,270,708 | 18,995,479 | 20,677,903 | 8.29% |

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

Public Works



| | FY2020 | FY2021 | FY2022 | FY2023 |
|--------------------------------------|--------|--------|--------|--------|
| Total Full Time Equivalent Employees | 79.884 | 81.000 | 81.000 | 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

| | FY2021 Actual | FY2022 Actual | FY2023 Actual | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 550,427 | 635,088 | 636,221 | 636,221 | 576,002 | 674,065 | 5.95% |
| Employee Benefits | 298,550 | 300,010 | 255,182 | 255,182 | 247,831 | 279,673 | 9.60% |
| Contractual | 16,874 | 10,394 | 16,800 | 18,339 | 42,050 | 15,900 | (5.36%) |
| Commodities | 71,414 | 8,937 | 10,200 | 10,200 | 8,000 | 10,500 | 2.94% |
| Capital Outlay | - | 6,156 | - | - | - | 7,605 | 100.00% |
| Depreciation | 3,925 | 536 | 536 | 536 | 536 | 536 | -% |
| Other | - | 5,694 | - | - | - | - | -% |
| TOTALS | 941,190 | 966,814 | 918,939 | 920,478 | 874,419 | 988,279 | 7.55% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 FY2024 contractual budget reflects a decrease of 5.36%, this includes the principal and interest payments on the lease of two (2) copy machines per GASB 87 Guidelines.

PROGRAM: Administrative Management 511

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|------------------------------------|--------|--------|--------|--------|--------|
| Director of Public Works | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Assistant Director of Public Works | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| GIS Specialist | 0.000 | 1.000 | 1.000 | 0.000 | 0.000 |
| Office Manager | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Water Resources Technician II | 0.000 | 0.500 | 0.000 | 0.000 | 0.000 |
| Administrative Assistant | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 |
| CMMS Coordinator | 0.000 | 1.000 | 1.000 | 0.000 | 0.000 |
| Public Works Systems Specialist | 1.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | 7.000 | 8.500 | 8.000 | 6.000 | 6.000 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Actual | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 88,936 | 144,203 | 148,339 | 148,339 | 144,000 | 156,435 | 5.46% |
| Employee Benefits | 61,243 | 82,293 | 78,261 | 78,261 | 78,444 | 83,944 | 7.26% |
| Contractual | 261,257 | 223,013 | 249,400 | 252,532 | 253,100 | 258,430 | 3.62% |
| Commodities | 59,316 | 73,179 | 69,900 | 69,900 | 79,850 | 84,600 | 21.03% |
| Depreciation | 18,018 | 16,530 | 16,530 | 16,530 | 16,350 | 22,182 | 34.19% |
| TOTALS | 488,770 | 539,218 | 562,430 | 565,562 | 571,744 | 605,591 | 7.67% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 associated with Contractual is due to an estimated increase due to rebidding of the street sweeping maintenance contract and the addition of a dumpster located at Pinewalk transfer station for street sweeping debris removal required by FDEP.

COMMODITIES

The increase associated with Commodities are due to increased costs of fuel, aluminum waste containers and signs, concrete delineators and street markers..

PROGRAM: Street Repair & Maintenance 521

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|----------------------------------|--------|--------|--------|--------|--------|
| Facilities Maint Div Manager | 0.075 | 0.125 | 0.333 | 0.250 | 0.250 |
| General Maintenance Supervisor | 0.095 | 0.168 | 0.000 | 0.000 | 0.000 |
| Grounds Supervisor | 0.080 | 0.080 | 0.500 | 0.500 | 0.500 |
| Public Works Project Coordinator | 0.000 | 0.302 | 0.000 | 0.000 | 0.000 |
| Water Resources Technician I | 0.010 | 0.000 | 0.000 | 0.000 | 0.000 |
| Building Maintenance Worker | 0.281 | 0.000 | 0.000 | 0.000 | 0.000 |
| Irrigation and Spray Technician | 0.010 | 0.010 | 0.000 | 0.000 | 0.000 |
| Equipment Operator II | 0.700 | 0.800 | 1.000 | 1.000 | 1.000 |
| | 1.251 | 1.485 | 1.833 | 1.750 | 1.750 |

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
- ✦ Enhance traffic programming for improved vehicular movements

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 34,716 | 3,434 | - | - | 5,558 | - | -% |
| Employee Benefits | 22,890 | 255 | - | - | 531 | - | -% |
| Contractual | 11,733 | 7,872 | 75,200 | 147,541 | 81,250 | 21,800 | (71.01%) |
| Commodities | 8,577 | 15,439 | 11,300 | 11,300 | 9,550 | 24,400 | 115.93% |
| Depreciation | 1,947 | - | - | - | - | - | -% |
| TOTALS | 79,863 | 26,999 | 86,500 | 158,841 | 96,889 | 46,200 | (46.59%) |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 budget.

CONTRACTUAL

The decrease in Contractual is due to the purchase of an upgraded Edaptive Traffic Control Software in FY23, although annual licensing cost for traffic software and traffic telemetry still remains.

COMMODITIES

The increase associated with Commodities is due to the traffic cabinet replacement at Worth Avenue.

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Water Resources Division Manager | 0.000 | 0.100 | 0.000 | 0.000 | 0.000 |
| Facilities Maint Div Manager | 0.180 | 0.037 | 0.000 | 0.000 | 0.000 |
| Utilities Maintenance Supervisor | 0.010 | 0.000 | 0.000 | 0.000 | 0.000 |
| General Maintenance Supervisor | 0.096 | 0.005 | 0.000 | 0.000 | 0.000 |
| Grounds Supervisor | 0.005 | 0.000 | 0.000 | 0.000 | 0.000 |
| Industrial Electrician Senior | 0.201 | 0.151 | 0.000 | 0.000 | 0.000 |
| Industrial Electrician | 0.016 | 0.302 | 0.000 | 0.000 | 0.000 |
| Public Works Project Coordinator | 0.000 | 0.018 | 0.000 | 0.000 | 0.000 |
| Building Maintenance Worker | 0.127 | 0.010 | 0.000 | 0.000 | 0.000 |
| | 0.635 | 0.623 | 0.000 | 0.000 | 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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY 2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|---------------------------|---------------------|
| Salaries and Wages | 124,791 | 241,415 | 291,389 | 291,389 | 243,000 | 293,676 | 0.78% |
| Employee Benefits | 44,666 | 144,745 | 137,875 | 137,875 | 129,659 | 146,825 | 6.49% |
| Contractual | 195,555 | 286,834 | 237,800 | 237,800 | 258,800 | 277,700 | 16.78% |
| Commodities | 62,721 | 57,003 | 52,100 | 52,100 | 61,540 | 93,100 | 78.69% |
| Depreciation | 31,562 | 28,887 | 28,887 | 28,887 | 28,887 | 28,477 | (1.42%) |
| TOTALS | 459,296 | 758,883 | 748,051 | 748,051 | 721,886 | 839,778 | 12.26% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 is due to Procurement negotiated contractor CPI increases, additional anticipated labor costs for the LED streetlight conversion program, and electric utility usage and anticipated cost (based on a three (3) year average).

COMMODITIES

This increase is primarily due to the systematic replacement of ten (10) ‘Witches hat’ light fixtures at South and North Ocean Blvd. and LED street light (standard 16’) conversion program.

PROGRAM: Street Lighting 524

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|----------------------------------|--------|--------|--------|--------|--------|
| Water Resources Division Manager | 0.000 | 0.100 | 0.500 | 0.000 | 0.000 |
| Facilities Maint Div Manager | 0.125 | 0.038 | 0.000 | 0.250 | 0.250 |
| Utilities Maintenance Supervisor | 0.053 | 0.000 | 0.000 | 0.000 | 0.000 |
| Electrician Supervisor | 0.000 | 0.000 | 1.000 | 1.000 | 1.000 |
| General Maintenance Supervisor | 0.000 | 0.025 | 0.000 | 0.000 | 0.000 |
| Industrial Electrician Senior | 0.250 | 0.276 | 1.000 | 1.000 | 0.000 |
| Industrial Electrician | 0.100 | 0.552 | 1.000 | 1.000 | 2.000 |
| Public Works Project Coordinator | 0.000 | 0.018 | 0.000 | 0.000 | 0.000 |
| Building Maintenance Worker | 0.050 | 0.050 | 0.000 | 0.000 | 0.000 |
| | 0.578 | 1.059 | 3.500 | 3.250 | 3.250 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 371,601 | 12,478 | - | - | 9,159 | - | -% |
| Employee Benefits | 196,769 | 922 | - | - | 834 | - | -% |
| Contractual | 256,205 | 265,967 | 287,900 | 287,900 | 284,100 | 309,437 | 7.48% |
| Commodities | 68,346 | 61,742 | 71,500 | 71,500 | 72,800 | 72,200 | 0.98% |
| Capital Outlay | - | - | - | - | - | 53,136 | 100.00% |
| Depreciation | 26,414 | 23,932 | 15,937 | 15,937 | 15,937 | 5,158 | (67.64%) |
| TOTALS | 919,335 | 365,041 | 375,337 | 375,337 | 382,830 | 439,931 | 17.21% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 budget.

CONTRACTUAL

Contractual needs are based on services that are outside of our expertise and also includes utility needs. The increase is based on a significant need for SCADA and repair services.

COMMODITIES

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

PROGRAM: Storm Sewer Maintenance 531

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|----------------------------------|--------|--------|--------|--------|--------|
| Water Resources Division Manager | 0.600 | 0.485 | 0.000 | 0.000 | 0.000 |
| Facilities Maint Div Manager | 0.000 | 0.005 | 0.000 | 0.000 | 0.000 |
| Utilities Maintenance Supervisor | 0.375 | 0.438 | 0.000 | 0.000 | 0.000 |
| General Maintenance Supervisor | 0.005 | 0.005 | 0.000 | 0.000 | 0.000 |
| Grounds Supervisor | 0.010 | 0.010 | 0.000 | 0.000 | 0.000 |
| Industrial Electrician Senior | 0.075 | 0.200 | 0.000 | 0.000 | 0.000 |
| Industrial Electrician | 0.813 | 0.400 | 0.000 | 0.000 | 0.000 |
| Public Works Project Coordinator | 0.000 | 0.018 | 0.000 | 0.000 | 0.000 |
| Water Resources Technician II | 0.735 | 0.740 | 0.000 | 0.000 | 0.000 |
| Water Resources Technician I | 2.895 | 2.660 | 0.000 | 0.000 | 0.000 |
| Building Maintenance Worker | 0.022 | 0.020 | 0.000 | 0.000 | 0.000 |
| Irrigation and Spray Technician | 0.010 | 0.008 | 0.000 | 0.000 | 0.000 |
| Grounds Technician | 0.056 | 0.000 | 0.000 | 0.000 | 0.000 |
| | 5.596 | 4.989 | 0.000 | 0.000 | 0.000 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Actual | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 638,696 | 916,555 | 1,127,905 | 1,127,905 | 1,109,905 | 1,190,304 | 5.53% |
| Employee Benefits | 424,652 | 583,814 | 606,436 | 606,436 | 603,033 | 653,361 | 7.74% |
| Contractual | 175,323 | 192,027 | 193,500 | 193,712 | 221,330 | 242,750 | 25.45% |
| Commodities | 98,508 | 145,968 | 99,100 | 99,441 | 97,069 | 103,900 | 4.84% |
| Capital Outlay | - | - | - | - | - | 6,648 | 100.00% |
| Depreciation | 94,072 | 80,766 | 66,799 | 66,799 | 66,799 | 54,478 | (18.44%) |
| TOTALS | 1,431,252 | 1,919,131 | 2,093,740 | 2,094,293 | 2,098,136 | 2,251,441 | 7.53% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 is due to outside vendors to maintain and repair telemetry equipment and significant increases to service repairs and electrical costs (based on a three (3) year average).

PROGRAM: Sanitary Sewer Maintenance 532

COMMODITIES

Increase for anticipated fuel expenses based on prior year's expenses, general office supplies, gas detecting equipment, and small maintenance supplies.

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|----------------------------------|--------|--------|--------|--------|--------|
| Water Resources Division Manager | 0.400 | 0.300 | 0.500 | 1.000 | 1.000 |
| Utilities Maintenance Supervisor | 0.562 | 0.562 | 1.000 | 1.000 | 1.000 |
| General Maintenance Supervisor | 0.005 | 0.005 | 0.000 | 0.000 | 0.000 |
| Grounds Supervisor | 0.010 | 0.010 | 0.000 | 0.000 | 0.000 |
| Industrial Electrician Senior | 0.075 | 0.210 | 0.000 | 0.000 | 0.000 |
| Industrial Electrician | 0.945 | 0.420 | 0.000 | 0.000 | 0.000 |
| Public Works Project Coordinator | 0.000 | 0.018 | 0.000 | 0.000 | 0.000 |
| Water Resources Technician II | 2.265 | 1.760 | 3.000 | 4.000 | 5.000 |
| Water Resources Technician I | 8.095 | 7.340 | 10.000 | 9.000 | 8.000 |
| Building Maintenance Worker | 0.020 | 0.020 | 0.000 | 0.000 | 0.000 |
| Irrigation and Spray Technician | 0.005 | 0.008 | 0.000 | 0.000 | 0.000 |
| Grounds Technician | 0.056 | 0.000 | 0.000 | 0.000 | 0.000 |
| | 12.438 | 10.653 | 14.500 | 15.000 | 15.000 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Actual | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | - | - | - | - | - | - | -% |
| Employee Benefits | - | - | - | - | - | - | -% |
| Contractual | 2,462,891 | 2,548,073 | 3,506,137 | 3,506,137 | 3,622,300 | 3,793,965 | 8.21% |
| Commodities | - | - | - | - | - | - | -% |
| TOTALS | 2,462,891 | 2,548,073 | 3,506,137 | 3,506,137 | 3,622,300 | 3,793,965 | 8.21% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 budget.

CONTRACTUAL

This increase reflects the greater operating costs associated with infrastructure and the debt service required to fund several essential capital projects. This also includes the chemical pre-treatment increase 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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 458,292 | 496,336 | 544,488 | 544,488 | 475,000 | 575,770 | 5.75% |
| Employee Benefits | 341,520 | 340,240 | 353,320 | 353,320 | 342,321 | 355,689 | 0.67% |
| Contractual | - | 272 | 5,600 | 5,600 | 5,100 | 5,600 | -% |
| Commodities | 43,614 | 65,514 | 66,800 | 66,800 | 75,920 | 78,700 | 17.81% |
| Depreciation | 106,846 | 106,846 | 106,846 | 106,846 | 106,846 | 106,846 | -% |
| TOTALS | 950,272 | 1,009,209 | 1,077,054 | 1,077,054 | 1,005,187 | 1,122,606 | 4.23% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 for planned facility maintenance at the transfer station.

COMMODITIES

This escalation reflects the increase in other supplies, chemicals, and fuel costs.

PROGRAM: Residential Collection 541

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|----------------------------------|--------|--------|--------|--------|--------|
| Services Division Manager | 0.280 | 0.280 | 0.200 | 0.200 | 0.200 |
| General Maintenance Supervisor | 0.005 | 0.005 | 0.000 | 0.000 | 0.000 |
| Grounds Supervisor | 0.005 | 0.005 | 0.000 | 0.000 | 0.000 |
| Industrial Electrician Senior | 0.005 | 0.005 | 0.000 | 0.000 | 0.000 |
| Industrial Electrician | 0.010 | 0.010 | 0.000 | 0.000 | 0.000 |
| Sanitation Supervisor | 0.400 | 0.400 | 0.400 | 0.400 | 0.400 |
| Public Works Project Coordinator | 0.000 | 0.018 | 0.000 | 0.000 | 0.000 |
| Transfer Station Operator | 0.750 | 0.750 | 0.750 | 0.750 | 0.750 |
| Building Maintenance Worker | 0.020 | 0.022 | 0.000 | 0.000 | 0.000 |
| Equipment Operator I | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 |
| Grounds Technician | 0.013 | 0.000 | 0.000 | 0.000 | 0.000 |
| | 8.688 | 8.695 | 8.550 | 8.550 | 8.550 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2022 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 519,336 | 513,023 | 563,463 | 563,463 | 515,000 | 551,168 | (2.18%) |
| Employee Benefits | 261,883 | 267,461 | 280,333 | 280,333 | 285,946 | 298,121 | 6.35% |
| Contractual | 262,249 | 409,220 | 450,800 | 453,150 | 431,050 | 546,400 | 21.21% |
| Commodities | 39,526 | 64,613 | 61,600 | 61,600 | 62,650 | 68,750 | 11.61% |
| Depreciation | 120,124 | 97,213 | 92,822 | 92,822 | 92,822 | 59,609 | (35.78%) |
| TOTALS | 1,203,117 | 1,351,531 | 1,449,018 | 1,451,368 | 1,387,468 | 1,524,048 | 5.18% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 adding Royal Poinciana Plaza to the compacted garbage contract and an increase to the temporary labor contracts. The compacted garbage contract increase will be offset by equal revenues.

COMMODITIES

The increase reflects fuel costs.

PROGRAM: Commercial Collection 542

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------|--------|--------|--------|--------|--------|
| Services Division Manager | 0.150 | 0.150 | 0.200 | 0.200 | 0.200 |
| Sanitation Supervisor | 0.400 | 0.400 | 0.400 | 0.400 | 0.400 |
| Transfer Station Operator | 0.250 | 0.250 | 0.250 | 0.250 | 0.250 |
| 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 |
| | 6.800 | 6.800 | 6.850 | 6.850 | 6.850 |

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 transport all residential and commercial garbage efficiently and effectively 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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2022 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | - | - | - | - | - | - | -% |
| Employee Benefits | - | - | - | - | - | - | -% |
| Contractual | 52,208 | 55,011 | 76,600 | 76,600 | 70,000 | 80,000 | 4.44% |
| Commodities | - | - | - | - | - | - | -% |
| TOTALS | 52,208 | 55,011 | 76,600 | 76,600 | 70,000 | 80,000 | 4.44% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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

| | FY2021 Actual | FY2022 Actual | FY2023 Actual | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 910,078 | 927,058 | 1,057,872 | 1,057,872 | 1,057,872 | 1,059,608 | 0.16% |
| Employee Benefits | 663,047 | 675,750 | 675,260 | 675,260 | 675,260 | 719,924 | 6.61% |
| Contractual | 178,721 | 189,015 | 299,100 | 385,078 | 249,650 | 328,100 | 9.70% |
| Commodities | 105,746 | 161,705 | 150,900 | 150,900 | 150,450 | 154,250 | 2.22% |
| Depreciation | 247,612 | 205,366 | 245,709 | 245,709 | 245,709 | 269,253 | 9.58% |
| TOTALS | 2,105,204 | 2,158,893 | 2,428,841 | 2,514,819 | 2,378,941 | 2,531,135 | 4.21% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 reflects a decrease in consultant and maintenance services for the Okeechobee Landfill.

COMMODITIES

This account reflects an increase primarily in fuel costs.

PROGRAM: Yard Trash Collection 544

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|----------------------------------|--------|--------|--------|--------|--------|
| Services Division Manager | 0.300 | 0.300 | 0.200 | 0.200 | 0.200 |
| General Maintenance Supervisor | 0.005 | 0.005 | 0.000 | 0.000 | 0.000 |
| Industrial Electrician Senior | 0.005 | 0.005 | 0.000 | 0.000 | 0.000 |
| Industrial Electrician | 0.010 | 0.010 | 0.000 | 0.000 | 0.000 |
| Trash Supervisor | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Public Works Project Coordinator | 0.000 | 0.018 | 0.000 | 0.000 | 0.000 |
| Crane Operator | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 |
| Landfill Operator | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Building Maintenance Worker | 0.021 | 0.022 | 0.000 | 0.000 | 0.000 |
| Equipment Operator II | 0.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Equipment Operator I | 9.000 | 8.000 | 8.000 | 8.000 | 8.000 |
| Sanitation and Trash Worker | 4.000 | 3.000 | 3.000 | 3.000 | 3.000 |
| | 18.341 | 17.360 | 17.200 | 17.200 | 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

| | FY2021 Actual | FY2022 Actual | FY2023 Actual | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 128,821 | 200,720 | 222,292 | 222,292 | 201,000 | 231,448 | 4.12% |
| Employee Benefits | 124,852 | 132,408 | 134,745 | 134,745 | 133,225 | 138,611 | 2.87% |
| Contractual | 12,488 | 13,125 | 13,900 | 13,900 | 15,000 | 23,000 | 65.47% |
| Commodities | 11,040 | 17,169 | 16,300 | 16,300 | 16,300 | 18,500 | 13.50% |
| Depreciation | 37,212 | 12,583 | 27,926 | 27,926 | 27,926 | 27,926 | -% |
| TOTALS | 314,412 | 376,005 | 415,163 | 415,163 | 393,451 | 439,485 | 5.86% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 additional funds for temporary labor contract.

COMMODITIES

Budget reflects increase in fuel costs.

PROGRAM: Recycling 545

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------|--------|--------|--------|--------|--------|
| Services Division Manager | 0.170 | 0.170 | 0.200 | 0.200 | 0.200 |
| Sanitation Supervisor | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 |
| Equipment Operator III | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Equipment Operator I | 1.800 | 1.800 | 1.800 | 1.800 | 1.800 |
| | 3.170 | 3.170 | 3.200 | 3.200 | 3.200 |

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
- ✦ Continue to Manage & implement green pest control for parks, green spaces, and trees; biotech soft and hard woods
- ✦ Continually seek new approaches and improved systems to enhance efficiency and effectiveness

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Actual | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 249,596 | 165,840 | 158,327 | 158,327 | 182,500 | 170,525 | 7.70% |
| Employee Benefits | 139,265 | 83,800 | 80,663 | 80,663 | 84,640 | 83,149 | 3.08% |
| Contractual | 1,216,534 | 1,346,436 | 1,494,250 | 1,570,808 | 1,616,100 | 1,697,150 | 13.58% |
| Commodities | 55,194 | 63,571 | 78,700 | 78,700 | 85,200 | 91,200 | 15.88% |
| Depreciation | 34,855 | 26,939 | 30,108 | 30,108 | 30,108 | 29,050 | (3.51%) |
| TOTALS | 1,695,444 | 1,686,586 | 1,842,048 | 1,918,606 | 1,998,548 | 2,071,074 | 12.43% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 changes associated with Contractual services increased due to Procurement negotiated contractor CPI increases and anticipated FY24 CPI increases. In addition, anticipated additional maintenance costs for Phipps Plaza Park and Southern Causeway, and temporary labor, and additional plant replacement costs for Bradley Park Tidal Garden due to king tide.

COMMODITIES

This increase is largely due to anticipated fuel, chemical and mulch costs.

PROGRAM: Parks 551

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|----------------------------------|--------|--------|--------|--------|--------|
| Water Resources Division Manager | 0.000 | 0.005 | 0.000 | 0.000 | 0.000 |
| Facilities Maint Div Manager | 0.350 | 0.350 | 0.333 | 0.250 | 0.250 |
| General Maintenance Supervisor | 0.064 | 0.050 | 0.000 | 0.000 | 0.000 |
| Grounds Supervisor | 0.870 | 0.875 | 0.500 | 0.500 | 0.500 |
| Industrial Electrician Senior | 0.018 | 0.013 | 0.000 | 0.000 | 0.000 |
| Industrial Electrician | 0.036 | 0.026 | 0.000 | 0.000 | 0.000 |
| Public Works Project Coordinator | 0.000 | 0.750 | 0.000 | 0.000 | 0.000 |
| Building Maintenance Worker | 0.103 | 0.110 | 0.000 | 0.000 | 0.000 |
| Irrigation and Spray Technician | 0.967 | 0.966 | 1.000 | 1.000 | 1.000 |
| Equipment Operator II | 0.300 | 0.200 | 0.000 | 0.000 | 0.000 |
| Grounds Technician | 1.850 | 0.000 | 0.000 | 0.000 | 0.000 |
| | 4.558 | 3.345 | 1.833 | 1.750 | 1.750 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Actual | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 282,851 | 241,027 | 380,586 | 380,586 | 310,114 | 402,135 | 5.66% |
| Employee Benefits | 162,581 | 203,541 | 213,149 | 213,149 | 206,578 | 226,365 | 6.20% |
| Contractual | 566,801 | 702,487 | 810,500 | 879,995 | 955,300 | 1,036,200 | 27.85% |
| Commodities | 45,106 | 48,707 | 43,300 | 43,300 | 45,350 | 48,550 | 12.12% |
| Depreciation | 15,169 | 9,565 | 21,986 | 21,986 | 21,986 | 35,245 | 60.31% |
| TOTALS | 1,072,508 | 1,205,327 | 1,469,521 | 1,539,016 | 1,539,328 | 1,748,496 | 18.98% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 budget includes a 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

The increase in Contractual is due to Procurement negotiated contractor CPI increases, anticipated FY24 CPI increases, anticipated janitorial contract, facility maintenance request, Pinewalk fence replacement, and elevator safety modernizations for Town Hall, Central Fire, and Police Departments.

COMMODITIES

The Commodities increase is due to anticipated fuel and chemical costs, and light fixture replacements.

PROGRAM: Facility Maintenance 554

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|----------------------------------|--------|--------|--------|--------|--------|
| Water Resources Division Manager | 0.000 | 0.010 | 0.000 | 0.000 | 0.000 |
| Facilities Maint Div Manager | 0.250 | 0.435 | 0.334 | 0.250 | 0.250 |
| General Maintenance Supervisor | 0.687 | 0.707 | 1.000 | 1.000 | 1.000 |
| Grounds Supervisor | 0.020 | 0.020 | 0.000 | 0.000 | 0.000 |
| Industrial Electrician Senior | 0.361 | 0.135 | 0.000 | 0.000 | 0.000 |
| Industrial Electrician | 0.050 | 0.270 | 0.000 | 0.000 | 0.000 |
| Public Works Project Coordinator | 0.000 | 0.804 | 2.000 | 2.000 | 2.000 |
| Building Maintenance Worker | 1.296 | 1.716 | 2.000 | 2.000 | 2.000 |
| Irrigation and Spray Technician | 0.008 | 0.008 | 0.000 | 0.000 | 0.000 |
| Grounds Technician | 0.025 | 0.000 | 0.000 | 0.000 | 0.000 |
| | 2.697 | 4.105 | 5.334 | 5.250 | 5.250 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Actual | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 505,741 | 517,993 | 695,529 | 570,031 | 590,000 | 838,228 | 20.52% |
| Employee Benefits | 170,508 | 199,640 | 287,748 | 272,128 | 271,536 | 341,893 | 18.82% |
| Contractual | 26,587 | 10,513 | 6,800 | 6,800 | 4,800 | 5,484 | (19.35%) |
| Commodities | 2,319 | 4,644 | 4,600 | 4,600 | 3,364 | 5,200 | 13.04% |
| Capital Outlay | - | - | - | - | - | 33,000 | 100.00% |
| Depreciation | 9,013 | 7,403 | 7,403 | 7,403 | 7,403 | 11,807 | 59.49% |
| TOTALS | 714,168 | 740,193 | 1,002,080 | 860,962 | 877,103 | 1,235,612 | 23.30% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 is due to Travel and Per Diem costs.

COMMODITIES

The increase reflects an increase in fuel costs.

PROGRAM: General Engineering Services 561

CAPITAL OUTLAY

The increase reflects the purchase of a vehicle for the new Project Engineering Coordinator Position.

PROGRAM: General Engineering Services 561

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|------------------------------------|--------|--------|--------|--------|--------|
| Town Engineer | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Project Engineer Senior | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Project Engineer | 1.000 | 1.000 | 2.000 | 2.000 | 2.000 |
| Project Engineering Coordinator | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Construction & Right-A-Way Manager | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| GIS Specialist | 0.000 | 0.000 | 0.000 | 1.000 | 0.000 |
| Engineering Support Coordinator | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| CMMS Coordinator | 0.000 | 0.000 | 0.000 | 1.000 | 0.000 |
| | 3.000 | 3.000 | 4.000 | 6.000 | 7.000 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Actual | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 58,437 | 63,785 | 73,970 | 73,970 | 71,000 | - | (100.00%) |
| Employee Benefits | 37,012 | 38,200 | 39,841 | 39,841 | 38,259 | - | (100.00%) |
| Contractual | 680 | 397 | 700 | 700 | 360 | - | (100.00%) |
| Commodities | 1,117 | 657 | 2,300 | 2,300 | 685 | - | (100.00%) |
| Depreciation | 2,725 | 2,725 | 2,725 | 2,725 | 2,725 | - | (100.00%) |
| TOTALS | 99,971 | 105,764 | 119,536 | 119,536 | 113,029 | - | (100.00%) |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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. In FY2024 the Right of Way Inspection Program (565) was combined with the Engineering Program (561).

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 due to the Right of Way Inspection Program (565) combining with the Engineering Program (561).

CONTRACTUAL

The decrease is due to the Right of Way Inspection Program (565) combining with the Engineering Program (561).

COMMODITIES

The decrease is due to the Right of Way Inspection Program (565) combining with the Engineering Program (561).

PROGRAM: Right of Way Inspections 565

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------|--------|--------|--------|--------|--------|
| Right of Way Inspector | 1.000 | 1.000 | 1.000 | 1.000 | 0.000 |
| | 1.000 | 1.000 | 1.000 | 1.000 | 0.000 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
| Salaries and Wages | 259,164 | 289,654 | 386,672 | 386,672 | 315,000 | 404,381 | 4.58% |
| Employee Benefits | 198,057 | 208,101 | 223,270 | 223,270 | 211,968 | 236,724 | 6.03% |
| Contractual | 39,994 | 39,273 | 73,900 | 78,226 | 74,410 | 78,900 | 6.77% |
| Commodities | 171,201 | 234,464 | 194,940 | 196,157 | 218,900 | 215,460 | 10.53% |
| Capital Outlay | 6,866 | 21,248 | 25,620 | 25,620 | 25,000 | 6,000 | (76.58%) |
| Depreciation | 14,578 | 14,370 | 18,942 | 18,942 | 18,942 | 18,799 | (0.75%) |
| TOTALS | 689,860 | 807,109 | 923,344 | 928,886 | 864,220 | 960,264 | 4.00% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 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 FY2024 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 reflects an increase for contractual services for maintenance of shop equipment, tire and oil disposal.

COMMODITIES

Budget reflects the increase primarily due to fuel costs.

CAPITAL OUTLAY

Increase reflects the purchase of shop equipment for FY2024.

PROGRAM: Equipment Operation & Maintenance 571

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------|--------|--------|--------|--------|--------|
| Services Division Manager | 0.100 | 0.100 | 0.200 | 0.200 | 0.200 |
| Fleet Mechanic Supervisor | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Fleet Mechanic | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 |
| Administrative Assistant | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| | 5.100 | 5.100 | 5.200 | 5.200 | 5.200 |





Other Programs

Town of Palm Beach / FY 2024 Proposed Annual Budget

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 an 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.

Expenditure Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|------------------|------------------|------------------|---------------------|---------------------|------------------|--------------|
| Salaries and Wages | - | - | - | - | - | - | -% |
| Employee Benefits | - | - | - | - | - | - | -% |
| Contractual | - | - | - | - | - | - | -% |
| Commodities | - | - | - | - | - | - | -% |
| Other | 352,650 | 363,230 | 374,127 | 374,127 | 374,127 | 385,351 | 3.00% |
| TOTALS | 352,650 | 363,230 | 374,127 | 374,127 | 374,127 | 385,351 | 3.00% |

*FY23 Adjusted includes FY23 adopted budget plus purchase orders written against the FY22 budget but spent against the FY22 budget.

PROGRAMS 611 to 625: Transfers

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|--|-------------------|-------------------|-------------------|---------------------|-------------------|----------------|
| Capital Improvement Fund (307) | 3,785,108 | 8,428,200 | 9,371,020 | 9,371,020 | 10,308,122 | 10.00% |
| Coastal Protection Fund (309) | 4,777,000 | 4,920,310 | 5,264,732 | 5,264,732 | 5,791,205 | 10.00% |
| Townwide Underground Utilities (122) | 165,000 | 176,550 | 191,116 | 191,116 | - | (100.00%) |
| Debt Service Fund (205) | 5,691,148 | 5,676,719 | 5,680,666 | 5,680,666 | 5,679,013 | (0.03%) |
| Extraordinary Transfer to Retirement (600) | 5,420,000 | 5,420,000 | 5,420,000 | 5,420,000 | 5,420,000 | -% |
| Group Health Retirees (610) | 429,858 | 334,215 | 331,217 | 331,217 | 789,128 | 138.25% |
| Risk - W/C, Liab, Prop | 2,010,439 | 2,173,487 | 2,274,106 | 2,274,106 | 2,329,817 | 2.45% |
| TOTALS | 22,278,553 | 27,129,481 | 28,532,857 | 28,532,857 | 30,317,285 | (4.04%) |

PROGRAM 711: Contingent Appropriations

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

The budget for the General Fund Contingency Account is and 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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2024 Budget | % Change |
|--------------------|------------------|------------------|------------------|------------------|-------------|
| Salaries and Wages | - | - | - | - | -% |
| Employee Benefits | - | - | - | - | -% |
| Contractual | - | - | - | - | -% |
| Commodities | - | - | - | - | -% |
| Other | 600,000 | 600,000 | 600,000 | 600,000 | -% |
| TOTALS | 600,000 | 600,000 | 600,000 | 600,000 | -% |



Town-wide Underground Utilities Fund

Town of Palm Beach / FY 2024 Proposed Annual Budget

FUND 122: TOWN-WIDE UNDERGROUND UTILITIES

Revenue and Expense Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|--------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-----------------|
| Revenues | | | | | | |
| Special Assessment Revenue | 8,149,122 | 1,473,485 | 3,850,000 | 3,500,000 | 3,503,760 | (8.99%) |
| Grant Proceeds - FEMA Mitigation | - | 827,237 | 8,500,000 | 5,365,123 | - | (100.00%) |
| Bond Proceeds | 9,198,896 | - | - | - | - | -% |
| Transfer from General Fund | 165,000 | 176,550 | 191,116 | 191,116 | - | (100.00%) |
| Transfer from CIP Fund (307) | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | -% |
| Interest on Investments | 2,793,579 | 2,772,336 | 100,000 | 1,202,000 | 300,000 | 200.00% |
| Transfer from Marina Fund | - | 2,600,000 | 2,600,000 | 2,600,000 | 4,100,000 | 57.69% |
| Other Income | 220,557 | 212,030 | 224,900 | 200,000 | 224,900 | -% |
| TOTALS | 21,027,153 | 8,561,639 | 15,966,016 | 13,558,239 | 8,628,660 | (45.96%) |
| Expenditures | | | | | | |
| Salaries and Wages | 49,423 | 93,391 | 143,804 | 101,500 | - | (100.00%) |
| Employee Benefits | 26,313 | 40,915 | 47,312 | 44,338 | - | (100.00%) |
| Contractual Services | 1,202,394 | 223,674 | 111,000 | 10,500 | 111,000 | -% |
| Commodities | 2,270 | 41 | 250 | - | 250 | -% |
| Debt Service | 3,667,309 | 3,850,005 | 3,848,755 | 3,849,255 | 3,847,355 | (0.04%) |
| Projects | 9,234,156 | 22,294,292 | 29,850,000 | 16,815,092 | 29,800,000 | (0.17%) |
| TOTALS | 14,181,864 | 26,502,318 | 34,001,121 | 20,820,685 | 33,758,605 | (0.71%) |
| Total Revenues Over/(Under) Expenses | 6,845,290 | (17,940,680) | (18,035,105) | (7,262,446) | (25,129,945) | |
| Beginning Fund Equity | 57,855,307 | 64,700,597 | 46,759,917 | 46,759,917 | 39,497,471 | |
| Ending Net Assets | 64,700,597 | 46,759,917 | 28,724,812 | 39,497,471 | 14,367,526 | |

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)

FY2021 - 2024 represents funding for the Project Manager's and Administrative Assistant 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

Transfer from Marina Fund

Transfer approved by the Town Council to be used for the underground utility project

EXPENSES

Salaries and Wages/Employee Benefits

Salaries/Wages and Employee Benefits for the Underground Utilities Easement Acquisition Manager have been moved into the Public Works Engineering budget.

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 FY24, we expect to complete Phases 3 and 4 South, Phases 5 North and South and Phase 6 North. During FY24 work will continue on Phase 6 South and begin Phases 7 North and South. The entire project is expected to be completed in 2027.

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|--------|--------|--------|--------|--------|
| Underground Utilities Easement Acquisition Manager | 0.000 | 0.000 | 1.000 | 1.000 | 0.000 |
| Administrative Assistant (Part Time) | 0.000 | 0.000 | 0.750 | 0.750 | 0.000 |
| Underground Utilities Project Manager | 1.000 | 1.000 | 0.000 | 0.000 | 0.000 |
| | 1.000 | 1.000 | 1.750 | 1.750 | 0.000 |





Debt Administration

Town of Palm Beach / FY 2024 Proposed Annual Budget

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 | \$29,079,603,728 |
| Legal Debt Margin: | |
| Debt Limitation - 5% of assessed value | \$1,453,980,186 |

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 2032 are contained in the table below.

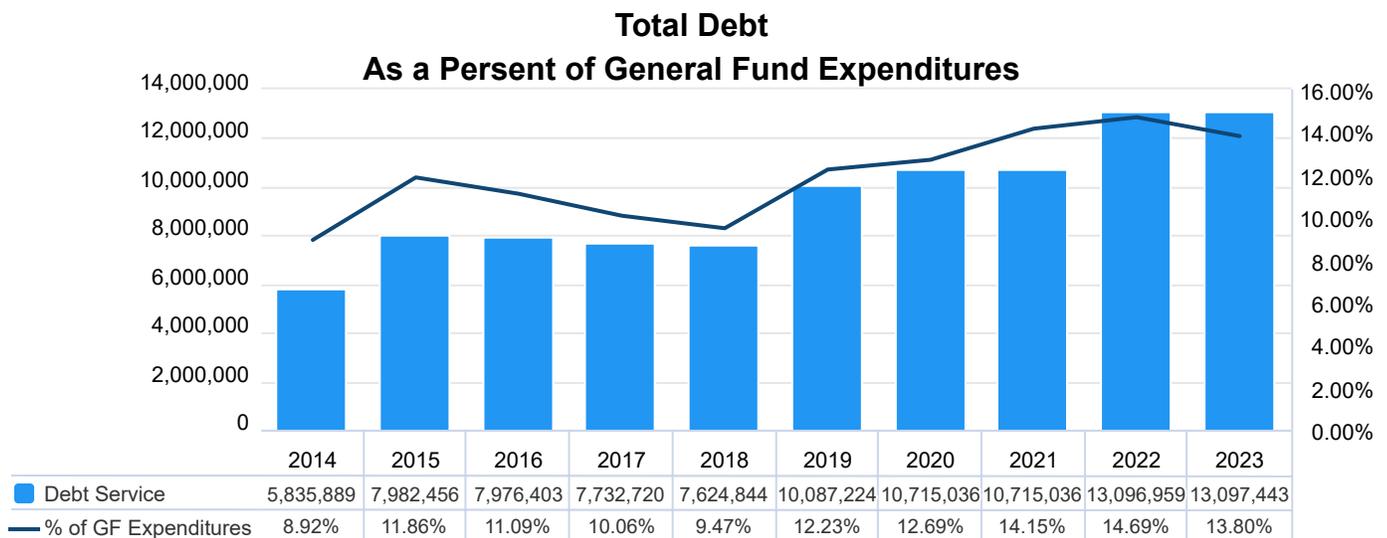
| Fiscal Year | 2014 Revenue Bond | 2017A Revenue Bond ACIP-I | 2017B Revenue Bond Worth Ave | 2020 Revenue Bond | 2020 Taxable Revenue Bond | 2019 General Obligation Bond | 2021 Revenue Bond | 2022 General Obligation Bond | Total |
|-------------|-------------------|---------------------------|------------------------------|-------------------|---------------------------|------------------------------|-------------------|------------------------------|------------|
| 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 | 13,097,038 |
| 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 | - | 2,930,125 | 720,537 | 288,589 | 3,333,224 | 3,401,100 | 1,999,238 | 446,255 | 13,119,068 |
| 2027 | - | 2,926,500 | 713,888 | 288,754 | 3,342,099 | 3,399,600 | 1,996,500 | 449,255 | 13,116,596 |
| 2028 | - | 2,924,000 | 717,262 | 288,803 | 3,339,599 | 3,399,850 | 1,998,031 | 446,505 | 13,114,050 |
| 2029 | - | 2,927,250 | 714,513 | 293,677 | 3,330,912 | 3,401,600 | 2,003,719 | 448,255 | 13,119,926 |
| 2030 | - | 2,930,875 | 720,513 | 293,376 | 3,329,639 | 3,399,600 | 2,003,563 | 449,255 | 13,126,821 |
| 2031 | - | 2,924,875 | 715,263 | 292,959 | 3,329,416 | 3,398,850 | 2,007,563 | 449,505 | 13,118,431 |
| 2032 | - | 2,933,875 | 713,888 | 292,425 | 3,335,134 | 3,399,100 | 2,005,719 | 449,005 | 13,129,146 |

DEBT SUMMARY

Outstanding debt as of September 30, 2023:

| | |
|---|-----------------------|
| General Obligation Bonds | \$ 59,215,000 |
| General Fund Pledge Obligations: | |
| Non-Ad Valorem Revenue Bonds | \$ 127,450,000 |
| Total Gross Debt (18.6% of capacity) | \$ 186,665,000 |
| <hr/> | |
| | Debt Ratios |
| Population | 9,218 |
| Taxable Value | \$ 28,922,786,809 |
| Total Gross Debt | \$ 186,665,000 |
| | Per Capita |
| | \$ 20,250 |

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

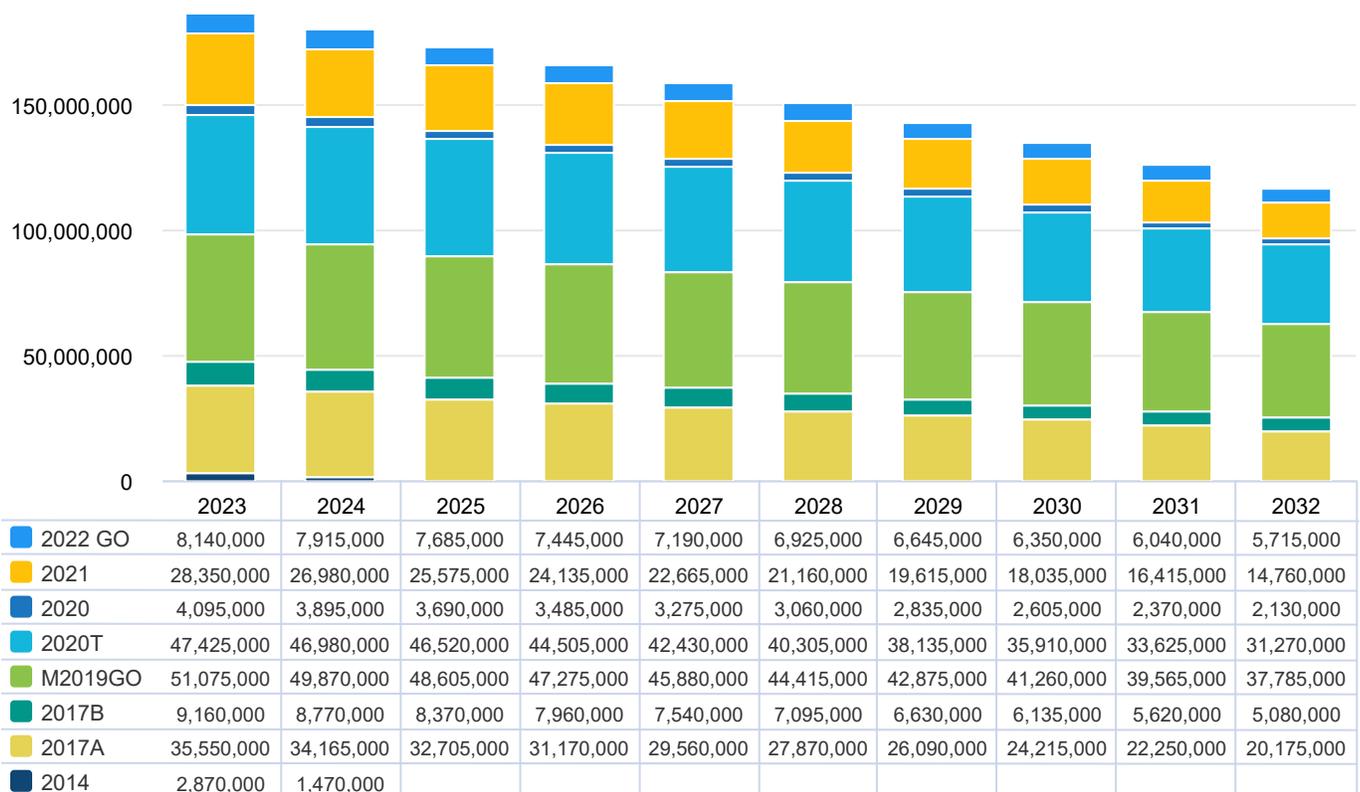


Principal Debt Outstanding FY2023 - FY2032

| Fiscal Year | 2014 Revenue Bond | 2017A Revenue Bond ACIP-I | 2017B Revenue Bond Worth Ave | 2020 Revenue Bond | 2020 Taxable Revenue Bond | 2019 General Obligation Bond | 2021 Revenue Bond | 2022 General Obligation Bond | Total Debt Outstanding |
|-------------|-------------------|---------------------------|------------------------------|-------------------|---------------------------|------------------------------|-------------------|------------------------------|------------------------|
| 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 | - | 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 | - | 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 | - | 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 | - | 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 | - | 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 | - | 24,215,000 | 6,135,000 | 2,605,000 | 35,910,000 | 41,260,000 | 18,035,000 | 6,350,000 | 134,510,000 |
| 2031 | - | 22,250,000 | 5,620,000 | 2,370,000 | 33,625,000 | 39,565,000 | 16,415,000 | 6,040,000 | 125,885,000 |
| 2032 | - | 20,175,000 | 5,080,000 | 2,130,000 | 31,270,000 | 37,785,000 | 14,760,000 | 5,715,000 | 116,915,000 |

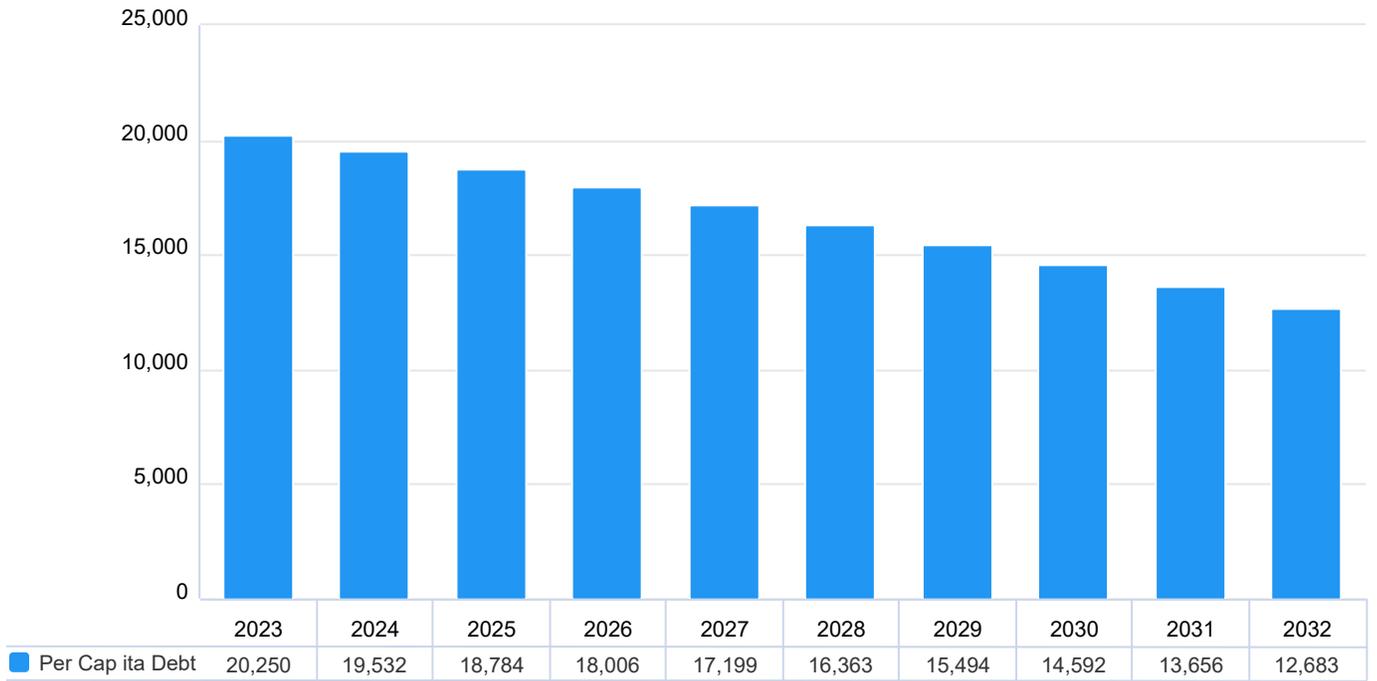
The chart below shows the total principal debt outstanding for FY23 through FY32

Principal Debt Outstanding



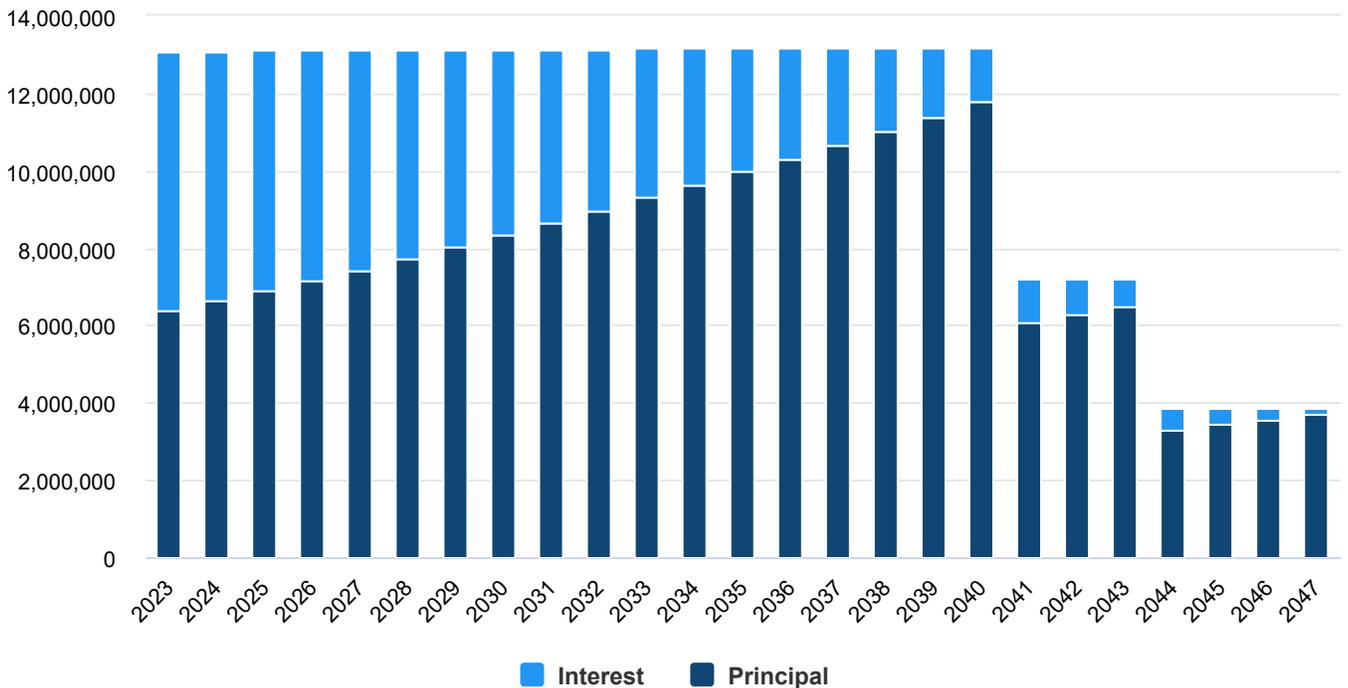
The chart below shows total outstanding debt per capita for FY23 through FY32.

Per Capita Debt



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 Forecast



FUND 205: 2016A AND 2019 REVENUE BONDS

Revenue and Expense Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|---|------------------|------------------|------------------|---------------------|------------------|----------------|
| Revenues | | | | | | |
| Interest Earnings | 745 | 4,455 | - | - | - | -% |
| Transfer from General Fund | 5,691,148 | 5,676,719 | 5,680,666 | 5,680,666 | 5,679,013 | (0.03%) |
| Transfer from Par 3 Golf Course | 194,813 | 191,100 | 187,426 | 187,426 | 188,207 | 0.42% |
| Transfer from Coastal Fund | 513,181 | 508,958 | 509,135 | 509,135 | 508,463 | (0.13%) |
| TOTALS | 6,399,887 | 6,381,232 | 6,377,227 | 6,377,227 | 6,375,683 | (0.02%) |
| Expenditures | | | | | | |
| Debt Service Interest | 3,539,635 | 3,400,040 | 3,254,726 | 3,254,726 | 3,103,183 | (4.66%) |
| Debt Service Principal | 3,025,000 | 3,135,000 | 3,280,000 | 3,280,000 | 3,430,000 | 4.57% |
| Other Expenses | 4,655 | 3,500 | 20,000 | 6,750 | 20,000 | -% |
| Contractual | 10,250 | 7,500 | 7,500 | 7,500 | 7,500 | -% |
| TOTALS | 6,579,540 | 6,546,040 | 6,562,226 | 6,548,976 | 6,560,683 | (0.02%) |
| Total Revenues Over/(Under) Expenses | (179,653) | (164,808) | (184,999) | (171,749) | (185,000) | |
| Beginning Fund Equity | 1,659,222 | 1,479,569 | 1,314,761 | 1,314,761 | 1,143,012 | |
| Ending Net Assets | 1,479,569 | 1,314,761 | 1,129,762 | 1,143,012 | 958,011 | |

REVENUES

Interest Earnings

Represents interest earned on reserves of fund

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 Coastal Fund

Debt service on 2019 Bond issue

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

Contractual

Cost of debt software to manage outstanding debt and lease agreements

FUND 206: 2016B WORTH AVENUE REVENUE BOND

Revenue and Expense Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|--------------------------------------|------------------|------------------|------------------|---------------------|------------------|--------------|
| Revenues | | | | | | |
| Interest Earnings | 335 | 1,361 | 500 | 10,000 | - | (100.00%) |
| Non Ad Valorem Assessment Revenue | 723,958 | 746,520 | 723,013 | 785,000 | 727,038 | 0.56% |
| TOTALS | 724,294 | 747,881 | 723,513 | 795,000 | 727,038 | 0.49% |
| Expenses | | | | | | |
| Debt Service Interest | 367,913 | 357,113 | 346,013 | 346,013 | 334,538 | (3.32%) |
| Debt Service Principal | 355,000 | 365,000 | 375,000 | 375,000 | 390,000 | 4.00% |
| Contractual | 1,000 | - | - | - | - | -% |
| Other Expenses | 180 | 2,250 | 2,500 | 2,250 | 2,500 | -% |
| TOTALS | 724,093 | 724,363 | 723,513 | 723,263 | 727,038 | 0.49% |
| Total Revenues Over/(Under) Expenses | 201 | 23,518 | - | 71,737 | - | |
| Beginning Fund Equity | 173,302 | 173,503 | 197,022 | 197,022 | 268,759 | |
| Ending Net Assets | 173,503 | 197,022 | 197,022 | 268,759 | 268,759 | |

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



Capital Funds

Town of Palm Beach / FY 2024 Proposed Annual Budget

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

Revenue and Expense Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|---|-------------------|-------------------|-------------------|---------------------|--------------------|-----------------|
| Revenues | | | | | | |
| Transfer from General Fund (001) | 3,785,108 | 8,428,200 | 9,371,020 | 9,371,020 | 10,308,122 | 10.00% |
| Transfer from ACIP 314 Fund | 839,596 | - | - | - | - | -% |
| Transfer from Building Fund (405) | - | - | 688,049 | 688,049 | - | (100.00%) |
| Restricted - One Cent Sur Tax | 666,598 | 812,286 | 500,000 | 700,000 | 500,000 | -% |
| American Rescue Plan | - | 85,896 | 2,207,763 | - | - | (100.00%) |
| Donations | 1,521,209 | 727,000 | - | 289,095 | - | -% |
| Interest on Investments | (8,964) | (673,900) | 160,000 | 1,175,000 | 500,000 | 212.50% |
| Cost Sharing/Interlocal Agreement | 182,812 | 1,025,724 | 1,000,000 | 1,000,000 | 1,000,000 | -% |
| TOTALS | 6,986,360 | 10,405,206 | 13,926,832 | 13,223,164 | 12,308,122 | (11.62%) |
| Expenses | | | | | | |
| Projects | 5,152,086 | 5,292,544 | 13,353,345 | 12,723,164 | 14,143,604 | 5.92% |
| Carry Over Reserves | - | - | 17,606,128 | - | 23,063,692 | 31.00% |
| Contingency | - | - | 1,235,335 | - | 328,590 | (73.40%) |
| Transfer to TWUU Fund (122) | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | -% |
| TOTALS | 5,652,086 | 5,792,544 | 32,694,808 | 13,223,164 | 38,035,886 | 16.34% |
| Total Revenues Over/(Under) Expenses | 1,334,274 | 4,612,662 | (18,767,976) | - | (25,727,764) | |
| Beginning Fund Equity | 16,354,430 | 17,688,704 | 22,301,366 | 22,301,366 | 22,301,366 | |
| Ending Net Assets | 17,688,704 | 22,301,366 | 3,533,390 | 22,301,366 | (3,426,398) | |

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

EXPENSES**Projects**

A detailed schedule of projects can be found on the following page

Carry Over Projects

Projected unexpended project balances, authorized in prior years

Contingency

2.5% of current year projects

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 Plan FY2024 Budget

| Item # | Location | Accumulated Project Budget through FY23 | FY2023 Available Balance as of 6/16/23 | FY2024 Estimated | FY2025 Estimated | FY2026 Estimated | FY2027 Estimated | FY2028 Estimated | FY2024-2028 Total |
|------------------------------|---|---|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Pavement Management | | | | | | | | | |
| | Town-Wide Paving Program | \$ 6,325,524 | \$ 1,699,101 | | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 4,000,000 |
| | N County Rd Improvements | | \$ 1,600,000 | | | | | | \$ - |
| | Interconnect Traffic Signals | \$ 1,500,000 | \$ 1,437,814 | | | | | | \$ - |
| | Crosswalk Improvements | \$ 1,000,000 | \$ 987,187 | | | | | | \$ - |
| | Town-wide Sidewalk and Curb | | | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 1,200,000 |
| | Mast Arm Replacements | \$ 116,155 | \$ 7,972 | | \$ 600,000 | \$ 600,000 | | | \$ 1,200,000 |
| | Total Pavement Management | \$ 8,941,679 | \$ 5,732,074 | \$ - | \$ 1,300,000 | \$ 1,900,000 | \$ 1,900,000 | \$ 1,300,000 | \$ 6,400,000 |
| Drainage System | | | | | | | | | |
| 1 | D-2 Palmo Way | \$ 396,370 | \$ 350,000 | | \$ 200,000 | \$ 1,000,000 | | | \$ 1,200,000 |
| 2 | D-3 Tangier Avenue | | | \$ 200,000 | \$ 1,400,000 | | | | \$ 1,600,000 |
| 3 | D-6 Royal Palm Way | | | | \$ 140,000 | | | | \$ 140,000 |
| 4 | D-7 Australian Avenue | \$ 20,000 | \$ - | | | \$ 140,000 | | | \$ 140,000 |
| 5 | D-8 Country Club Road | \$ 1,675,683 | \$ 193,057 | | | | | | \$ - |
| 6 | D-12 Everglade Avenue | \$ 1,345,832 | \$ 160,152 | | | | | | \$ - |
| 7 | D-14 Four Arts | | | | | \$ 125,000 | | | \$ 125,000 |
| 8 | D-17 Clarendon Avenue | | | \$ 125,000 | \$ 475,000 | | | | \$ 600,000 |
| 9 | D-18 El Brillo Way | \$ 1,898,405 | \$ - | | | | | | \$ - |
| 10 | Stormwater Pumpstation Condition Assessment | \$ 100,000 | \$ 100,000 | | | | | | \$ - |
| 11 | Resiliency Implementation | | | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 400,000 |
| 12 | Seagrass Surveys - Stormwater | \$ 20,000 | \$ - | | | | | | \$ - |
| 13 | Stormwater Pump/R&R | \$ 25,000 | \$ 11,390 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 125,000 |
| 14 | Minor Drainage Improvements | \$ 68,096 | \$ 53,847 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 200,000 |
| | Total Drainage System | \$ 5,549,386 | \$ 868,446 | \$ 350,000 | \$ 2,050,000 | \$ 515,000 | \$ 1,440,000 | \$ 175,000 | \$ 4,530,000 |
| Sanitary Sewer System | | | | | | | | | |
| 1 | A-4 The Breakers | \$ 912,000 | \$ 158,600 | | | | | | \$ - |
| 2 | A-5 Royal Poinciana Way (S of S-2) | | | | \$ 2,000,000 | | | | \$ 2,000,000 |
| 3 | A-6 Royal Palm Way/Intracoastal | | | | | | | | \$ - |
| 4 | A-7 Island Road/S County Road | \$ 484,576 | \$ 10,447 | | | | | | \$ - |
| 5 | A-39 Phipps Park | \$ 847,112 | \$ 34,850 | \$ 1,100,000 | | | | | \$ 1,100,000 |
| 6 | A-41 Palm Beach Par 3 Golf Course | | | | | | | | \$ - |
| 7 | A-42 Bellaria Condominium | \$ 80,000 | \$ 80,000 | | \$ 560,000 | | | | \$ 560,000 |
| 8 | A-43 Atriums of Palm Beach | \$ 90,000 | \$ 90,000 | | | \$ 550,000 | | | \$ 550,000 |
| 9 | E-1 Mediterranean Road | | | | | | | | \$ - |
| 10 | E-2 Mockingbird Trail | | | | | | | | \$ - |
| 11 | E-3 Garden Road (trail) | | | | | | | | \$ - |
| 12 | E-5 Country Club Drive | \$ 1,400,715 | \$ 375,111 | | | | | | \$ - |
| 13 | E-6 Tangier Avenue | \$ 2,277,063 | \$ 945,996 | | | | | | \$ - |
| 14 | E-11 El Vedado Way | | | | \$ 120,000 | | | | \$ 120,000 |
| 15 | S-2 Royal Poinciana Way (N of A-5) | \$ 50,000 | \$ 16,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 250,000 |
| 16 | Ejector Stations - 21 in Total | | | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 250,000 |
| 17 | I and I Implementation | \$ 4,505,508 | \$ 2,258,198 | | | | | | \$ - |
| 18 | Wastewater Pumpstation Condition Assessment | \$ 180,000 | \$ 180,000 | | | | | | \$ - |
| 19 | Resiliency Implementation | | | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 400,000 |
| 20 | Wastewater Pump/R&R | | | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 125,000 |
| 21 | Sanitary Sewer Air Release Valve R&R | \$ 84,162 | \$ 84,162 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 50,000 |
| | Total Sanitary Sewer System | \$ 10,911,136 | \$ 4,233,363 | \$ 1,235,000 | \$ 2,795,000 | \$ 905,000 | \$ 235,000 | \$ 235,000 | \$ 5,405,000 |

Pay-as-you-go Capital Improvement Plan (continued) FY2024 Budget

| Item # | Location | Accumulated Project Budget through FY23 | FY2023 Available Balance as of 6/16/23 | FY2024 Estimated | FY2025 Estimated | FY2026 Estimated | FY2027 Estimated | FY2028 Estimated | FY2024-2028 Total |
|--|--|---|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Town Facilities | | | | | | | | | |
| 1 | Bradley Park Restrooms & Tea House | | | | | | | \$ 18,958 | \$ 18,958 |
| 2 | Central Fire Station / EOC | \$ 149,000 | \$ 99,697 | | \$ 209,592 | \$ 132,376 | \$ 270,416 | \$ 280,059 | \$ 892,443 |
| 3 | Maintenance Shop | | | | \$ 10,207 | \$ 91,586 | \$ 42,322 | \$ 94,743 | \$ 238,858 |
| 4 | Mid-Town Lifeguard Station and Restrooms | | | | \$ 5,103 | \$ 29,626 | \$ 2,581 | \$ 32,446 | \$ 69,756 |
| 5 | Phipps Ocean Park Restrooms | | | | | \$ 4,897 | \$ 5,161 | \$ 6,334 | \$ 16,392 |
| 6 | Phipps Ocean Park Tennis Center | | | | \$ 22,976 | \$ 6,674 | \$ 18,393 | \$ 6,228 | \$ 54,271 |
| 7 | Pinewalk Transfer Station | | | | | | | \$ 11,965 | \$ 11,965 |
| 8 | Police Department | \$ 170,000 | \$ 158,900 | | \$ 1,247,310 | \$ 107,977 | \$ 261,138 | \$ 172,037 | \$ 1,788,462 |
| 9 | Public Works Facility | \$ 323,766 | \$ 250,306 | | \$ 526,720 | \$ 326,579 | \$ 761,648 | \$ 261,251 | \$ 1,876,198 |
| 10 | Skees Road Storage | | | | | | \$ 25,073 | | \$ 25,073 |
| 11 | South Fire Station | | | | \$ 254,270 | \$ 215,917 | \$ 924,541 | \$ 359,403 | \$ 1,754,131 |
| 12 | Town Hall | \$ 133,000 | \$ 133,000 | | \$ 852,315 | \$ 141,965 | \$ 228,668 | \$ 255,755 | \$ 1,478,703 |
| 13 | Security Access Upgrades | \$ 192,669 | \$ 80,000 | | | | | | \$ - |
| 14 | Royal Poinciana Way Median | \$ 200,000 | \$ - | | | | | | \$ - |
| 15 | Phipps Ocean Park Improvements | \$ 250,000 | \$ 50,973 | | | | | | \$ - |
| 16 | Phipps Ocean Park Lifeguard Building | \$ 150,000 | \$ 56,972 | | | | | | \$ - |
| 17 | North Fire Station | \$ 6,100,000 | \$ 1,291,396 | \$ 11,208,604 | | | | | \$ 11,208,604 |
| 18 | Midtown Beach Linear Park | \$ 470,000 | \$ 80,000 | | | \$ 4,500,000 | | | \$ 4,500,000 |
| 19 | Phipps Park Tennis Resurface and Fence Replacement | | | \$ 350,000 | | | | | \$ 350,000 |
| 20 | Mandel Rec Center exterior Paint/Seal | | | | | \$ 100,000 | | | \$ 100,000 |
| 21 | Sports Field Renovation | | | | | | \$ 250,000 | | \$ 250,000 |
| 22 | Royal Palm Fence Replacement/Landscaping | | | | | | \$ 100,000 | | \$ 100,000 |
| Total Town Facilities | | \$ 8,138,435 | \$ 2,201,244 | \$ 11,558,604 | \$ 3,128,493 | \$ 5,657,597 | \$ 2,889,941 | \$ 1,499,179 | \$ 24,733,814 |
| Solid Waste/Vegetation Disposal | | | | | | | | | |
| 1 | Skees / Okeechobee Landfill | \$ 30,000 | \$ 30,000 | | \$ 200,000 | | | | \$ 200,000 |
| Total Solid Waste/Vegetation Disposal | | \$ 30,000 | \$ 30,000 | \$ - | \$ 200,000 | \$ - | \$ - | \$ - | \$ 200,000 |
| General Engineering Services | | | | \$ 100,000 | \$ 200,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 600,000 |
| CIP Expenditures - Subtotal | | | \$ 13,065,127 | \$ 13,143,604 | \$ 9,473,493 | \$ 8,977,597 | \$ 6,464,941 | \$ 3,209,179 | \$ 41,268,814 |
| Town Wide Undergrounding Transfer - 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 | | | \$ 17,976,403 | | | | | | \$ - |
| Designated Reserves/Contingency | | | | \$ 328,590 | \$ 473,675 | \$ 448,880 | \$ 323,247 | \$ 160,459 | \$ 1,734,851 |
| CIP Expenditures | | | \$ 32,541,530 | \$ 14,972,194 | \$ 11,447,168 | \$ 10,926,477 | \$ 8,288,188 | \$ 4,869,638 | \$ 50,503,665 |
| REVENUES | | | | | | | | | |
| General Fund Transfer | | | \$ 9,371,020 | \$ 10,308,122 | \$ 10,000,000 | \$ 10,000,000 | \$ 10,000,000 | \$ 10,000,000 | \$ 50,308,122 |
| Transfer from Building Fund | | | \$ 688,049 | | | | | | \$ - |
| Water Main Improvements | | | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 5,000,000 |
| Donations | | | \$ 289,095 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | | | \$ 1,175,000 | \$ 500,000 | \$ 150,000 | \$ 100,000 | \$ 70,000 | \$ 70,000 | \$ 890,000 |
| 1 Cent Sales Tax | | | \$ 700,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 2,500,000 |
| Capital Improvement Program Revenues | | | \$ 13,223,164 | \$ 12,308,122 | \$ 11,650,000 | \$ 11,600,000 | \$ 11,570,000 | \$ 11,570,000 | \$ 58,698,122 |
| Surplus/(Deficit) | | | \$ (19,318,366) | \$ (2,664,072) | \$ 202,832 | \$ 673,523 | \$ 3,281,812 | \$ 6,700,362 | \$ 8,194,457 |
| Beginning Reserve Balance | | | \$ 22,301,367 | \$ 2,983,001 | \$ 318,929 | \$ 521,761 | \$ 1,195,284 | \$ 4,477,096 | |
| Ending Reserve Balance | | | \$ 2,983,001 | \$ 318,929 | \$ 521,761 | \$ 1,195,284 | \$ 4,477,096 | \$ 11,177,458 | |



FUND 309: COASTAL MANAGEMENT FUND

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|---|-------------------|-------------------|-------------------|---------------------|-------------------|---------------|
| Revenues | | | | | | |
| Trsfr from General Fund (001) | 4,777,000 | 4,920,310 | 5,264,732 | 5,264,732 | 5,791,205 | 10.00% |
| Interest on Investments | (11,407) | (1,317,871) | 686,600 | 1,300,000 | 700,000 | 1.95% |
| Grants/Local Revenue | 9,440,315 | 456,765 | - | 4,691,595 | 1,853,847 | 100.00% |
| Miscellaneous Revenue | - | - | - | 93,728 | - | -% |
| TOTALS | 14,205,908 | 4,059,204 | 5,951,332 | 11,350,055 | 8,345,052 | 40.22% |
| Expenses | | | | | | |
| Projects | 13,537,709 | 1,894,250 | 10,011,000 | - | 7,953,538 | (20.55%) |
| Reserve for Projects | - | - | 23,780,184 | 1,829,232 | 27,708,445 | 16.52% |
| Transfer to Debt Service | 513,181 | 508,958 | 509,135 | 509,135 | 508,463 | (0.13%) |
| Salaries and Wages | 126,976 | 132,587 | 139,302 | 148,000 | 146,442 | 5.13% |
| Employee Benefits | 53,147 | 54,304 | 54,512 | 55,111 | 57,157 | 4.85% |
| Contractual | 7,631 | 11,757 | 7,933 | 65,497 | 68,433 | 762.64% |
| Commodities | 2,582 | 505 | 6,200 | 6,700 | 6,700 | 8.06% |
| Capital Outlay | 1,963 | 1,963 | 327 | 327 | - | (100.00%) |
| TOTALS | 14,243,190 | 2,604,325 | 34,508,593 | 2,614,002 | 36,449,178 | 5.62% |
| Total Revenues Over/(Under) Expenses | (37,282) | 1,454,879 | (28,557,261) | 8,736,053 | (28,104,126) | |
| Beginning Fund Equity | 32,351,493 | 32,314,211 | 33,769,090 | 33,769,090 | 42,505,143 | |
| Ending Net Assets | 32,314,211 | 33,769,090 | 5,211,829 | 42,505,143 | 14,401,017 | |

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

Reach 7/Phipps Ocean Park Beach Nourishment Project is currently planned for this fiscal year. Preparations are underway for major rehabilitation of the Mid-Town seawall next fiscal year. 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 FY2024.

Transfer to Debt Services

Principal and interest repayment on 2013 debt issue continues into FY2024 and remains consistent with FY2023.

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 FY2024 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.

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------|--------|--------|--------|--------|--------|
| Coastal Program Manager | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |

Coastal Management Program Requested FY 2024 Budget and 10 Year Plan

| | | Outlook | | | | | | | | | | |
|----------------------------------|---|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Project Name | Accumulated Project Budget Through FY2023 | FY2023 Available Balance as of 6/16/23 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | FY2032 | FY2033 |
| EXPENDITURES | | | | | | | | | | | | |
| ANNUAL PROGRAM ACTIVITIES | | | | | | | | | | | | |
| 1 | Coastal Management Program Operating Expenses | | \$ 279,075 | \$ 287,447 | \$ 296,071 | \$ 304,953 | \$ 314,101 | \$ 323,524 | \$ 333,230 | \$ 343,227 | \$ 353,524 | \$ 364,130 |
| 2 | BMA Physical Monitoring (BMA Required) | \$ 184,000 | \$ 187,000 | \$ 191,000 | \$ 195,000 | \$ 199,000 | \$ 203,000 | \$ 209,000 | \$ 213,000 | \$ 219,000 | \$ 226,000 | \$ 233,000 |
| 3 | Annual Sediment Report (BMA Required) | \$ 147,000 | \$ 58,000 | \$ 59,000 | \$ 60,000 | \$ 63,000 | \$ 65,000 | \$ 67,000 | \$ 68,000 | \$ 70,000 | \$ 72,000 | \$ 74,000 |
| 4 | Apply And Update Islandwide Sediment Transport Analysis | | \$ 26,000 | \$ 27,000 | \$ 28,000 | \$ 29,000 | \$ 30,000 | \$ 31,000 | \$ 31,000 | \$ 32,000 | \$ 33,000 | \$ 34,000 |
| 5 | BMA Sea Turtle Nesting Monitoring (BMA Required) | | \$ 266,000 | \$ 274,000 | \$ 283,000 | \$ 291,000 | \$ 299,000 | \$ 308,000 | \$ 318,000 | \$ 327,000 | \$ 337,000 | \$ 347,000 |
| 6 | BMA Biological Monitoring (BMA Required) | \$ 162,199 | \$ 254,000 | \$ 261,000 | \$ 269,000 | \$ 277,000 | \$ 285,000 | \$ 291,000 | \$ 297,000 | \$ 306,000 | \$ 315,000 | \$ 324,000 |
| 7 | BMA Beach Tilling (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 |
| 8 | 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 |
| 9 | Flooding And Climate Change | \$ 796,250 | \$ 138,173 | \$ 450,000 | \$ 300,000 | \$ 309,000 | \$ 319,000 | \$ 328,000 | \$ 338,000 | \$ 348,000 | \$ 358,000 | \$ 369,000 |
| 10 | Water Level Monitoring | | \$ 85,000 | \$ 35,000 | \$ 36,000 | \$ 37,000 | \$ 38,000 | \$ 39,000 | \$ 41,000 | \$ 42,000 | \$ 43,000 | \$ 44,000 |
| 11 | Lobbying | | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ 120,000 |
| 12 | Dune Vegetation Maintenance | \$ 241,692 | \$ 50,000 | \$ 53,000 | \$ 55,000 | \$ 58,000 | \$ 61,000 | \$ 64,000 | \$ 67,000 | \$ 70,000 | \$ 74,000 | \$ 78,000 |
| 13 | General Coastal Engineering | \$ 61,959 | \$ 64,000 | \$ 66,000 | \$ 69,000 | \$ 70,000 | \$ 72,000 | \$ 74,000 | \$ 75,000 | \$ 77,000 | \$ 79,000 | \$ 81,000 |
| 14 | Annual Debt Service Payment | | \$ 508,463 | \$ 508,760 | \$ 511,417 | \$ 512,778 | \$ 512,395 | \$ 511,062 | \$ 510,867 | \$ 510,832 | \$ 511,710 | \$ 512,772 |
| 15 | Beach Cleaning (Public Beaches) | \$ 117,358 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 230,000 | \$ 230,000 | \$ 230,000 | \$ 230,000 | \$ 230,000 | \$ 230,000 |
| 16 | Public Communication | | \$ 60,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Annual Program Activities Subtotal | \$ 1,072,381 | \$ 2,627,538 | \$ 2,402,207 | \$ 2,451,488 | \$ 2,500,731 | \$ 2,577,496 | \$ 2,625,586 | \$ 2,672,097 | \$ 2,725,059 | \$ 2,783,234 | \$ 2,841,902 |
| PLANNED PROJECTS | | | | | | | | | | | | |
| 1 | Townwide: Seawall/Non-Structural Inventory Assessment & Analysis | \$ 1,116,000 | \$ 1,116,000 | \$ - | \$ - | \$ 143,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2 | Townwide: Seawall Replacement/Last Line of Defense Rehabilitation | \$ 4,000,000 | \$ 3,159,714 | \$ 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 |
| 3 | Townwide: Bulkhead Repairs | | | | | | | | | | | |
| 4 | Townwide: Groin Assessment | \$ 70,000 | \$ 70,000 | \$ - | \$ - | \$ 86,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5 | Regional Sand Needs/Sand Search | \$ 1,450,000 | \$ 1,450,000 | \$ 500,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 | Inlet: Sand Transfer Plant Maintenance | | \$ 13,290 | \$ 250,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |

Coastal Management Program Requested FY 2024 Budget and 10 Year Plan (continued)

| Project Name | Accumulated Project Budget Through FY2023 | FY2023 Available Balance as 6/16/23 | Outlook | | | | | | | | | |
|---|---|-------------------------------------|---------------------|----------------------|---------------------|----------------------|----------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| | | | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | FY2032 | FY2033 |
| 7 Inlet: Sand Transfer Plant Repairs | \$ 1,641,724 | \$ 1,508,983 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 Inlet: Sand Forepassing | | | \$ - | \$ - | \$ 742,000 | \$ - | \$ 787,000 | \$ - | \$ 803,000 | \$ - | \$ 819,000 | \$ - |
| 9 Bradley Park Bulkhead Replacement | | | \$ - | \$ 300,000 | \$ 5,000,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10 Mid-Town Beach Renourishment Engineering/Permitting | | | \$ 126,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 Mid-Town Beach Renourishment Construction | | | \$ 3,000,000 | \$ - | \$ - | \$ - | \$ 22,000,000 | \$ - | \$ - | \$ - | \$ 1,400,000 | \$ - |
| 12 Mid-Town Groin Replacement | \$ 3,000,000 | \$ 2,985,805 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 13 Mid-Town Seawall Replacement | \$ 11,500,000 | \$ 11,473,009 | \$ - | \$ - | \$ - | \$ 10,100,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 14 Mid-Town Temporary Dune | | | \$ - | \$ - | \$ - | \$ 430,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 15 Mid-Town Mitigation - Coral Nursery/ Transplantation (Regulatory Required) | | | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| 16 Mid-Town Mitigation - Artificial Reef Construction [*Carryover from FY 16] | \$ 5,840,942 | \$ 5,554,692 | \$ - | \$ 1,200,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 17 Reach 7: Phipps Nourishment Engineering/Permitting | | | \$ - | \$ 414,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 18 Reach 7: Phipps Ocean Park/Reach 7 Beach Nourishment Construction | | | \$ - | \$ 23,350,000 | \$ - | \$ - | \$ 1,200,000 | \$ - | \$ - | \$ - | \$ 27,600,000 | \$ - |
| 19 Reach 8: South End Palm Beach Restoration Permitting | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20 Reach 8: Construction Access Easement and Site Restoration | | | \$ - | \$ 80,000 | \$ - | \$ - | \$ 80,000 | \$ - | \$ - | \$ - | \$ 80,000 | \$ - |
| 21 Reach 8: Dune/Beach Construct Concurrently with Mid-Town or Phipps | | | \$ - | \$ 2,950,000 | \$ - | \$ - | \$ 3,100,000 | \$ - | \$ - | \$ - | \$ 3,500,000 | \$ - |
| 22 Reach 8: Biological Monitoring (Non-BMA, Regulatory Required) | | \$ 87,110 | \$ - | \$ 66,000 | \$ 68,000 | \$ 70,000 | \$ 72,000 | \$ 74,000 | \$ 75,000 | \$ 77,000 | \$ 79,000 | \$ 81,000 |
| 23 Reach 8: Project Engineering Report (Non-BMA, Regulatory Required) | | | \$ - | \$ 14,000 | \$ 14,000 | \$ 15,000 | \$ 16,000 | \$ 16,000 | \$ 17,000 | \$ 18,000 | \$ 18,000 | \$ 19,000 |
| 24 Reach 8: Beach Tilling (Non-BMA, Regulatory Required) | | \$ 2,500 | \$ - | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| 25 Reach 8: Escarpment Removal (Non-BMA, Regulatory Required) | | \$ 2,500 | \$ - | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| 26 Expenditures/Encumbrances to Date | | \$ 2,614,002 | | | | | | | | | | |
| Planned Projects Subtotal | | \$ 30,037,604 | \$ 5,326,000 | \$ 29,849,000 | \$ 7,528,000 | \$ 12,090,000 | \$ 28,480,000 | \$ 1,315,000 | \$ 2,120,000 | \$ 1,320,000 | \$ 34,721,000 | \$ 1,325,000 |
| TOTALS | | \$ 31,109,985 | \$ 7,953,538 | \$ 32,251,207 | \$ 9,979,488 | \$ 14,590,731 | \$ 31,057,496 | \$ 3,940,586 | \$ 4,792,097 | \$ 4,045,059 | \$ 37,504,234 | \$ 4,166,902 |

Coastal Management Program Requested FY 2024 Budget and 10 Year Plan (continued)

| Source | Outlook | | | | | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | FY2023 Estimated | FY2024 Estimated | FY2025 Estimated | FY2026 Estimated | FY2027 Estimated | FY2028 Estimated | FY2029 Estimated | FY2030 Estimated | FY2031 Estimated | FY2032 Estimated | FY2033 Estimated |
| REVENUES | | | | | | | | | | | |
| General Fund Transfer | \$ 5,264,732 | \$ 5,791,205 | \$ 6,370,326 | \$ 7,007,358 | \$ 7,708,094 | \$ 8,478,903 | \$ 9,326,794 | \$ 10,259,473 | \$ 11,285,420 | \$ 12,413,962 | \$ 13,655,358 |
| County | | \$ - | \$ 4,670,000 | \$ - | \$ - | \$ 240,000 | \$ - | \$ - | \$ - | \$ 5,520,000 | \$ - |
| State portion of FEMA projects | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| State | | \$ 1,853,847 | \$ 10,876,950 | \$ 637,230 | \$ 831,735 | \$ 8,040,404 | \$ 691,350 | \$ 707,880 | \$ 728,550 | \$ 13,452,630 | \$ 772,500 |
| Federal | \$ 93,728 | \$ - | \$ - | \$ - | \$ - | \$ 8,104,800 | \$ - | \$ - | \$ - | \$ 573,300 | \$ - |
| FEMA (including Mid-Town, Phipps, and Reach 8) | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Bonds | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | \$ 1,300,000 | \$ 700,000 | \$ 600,000 | \$ 600,000 | \$ 600,000 | \$ 600,000 | \$ 600,000 | \$ 600,000 | \$ 600,000 | \$ 600,000 | \$ 600,000 |
| Grants Receivable | \$ 4,691,595 | | | | | | | | | | |
| TOTALS | \$11,350,055 | \$ 8,345,052 | \$22,517,276 | \$ 8,244,588 | \$ 9,139,829 | \$25,464,108 | \$10,618,144 | \$11,567,353 | \$ 12,613,970 | \$32,559,892 | \$ 15,027,858 |
| NET ANNUAL COST | | | | | | | | | | | |
| | Surplus/ (Deficit) |
| Surplus/Deficit | \$ (19,759,930) | \$ 391,514 | \$ (9,733,932) | \$ (1,734,900) | \$ (5,450,902) | \$ (5,593,389) | \$ 6,677,557 | \$ 6,775,256 | \$ 8,568,911 | \$ (4,944,342) | \$ 10,860,957 |
| FUND BALANCE | | | | | | | | | | | |
| Fund Balance 10/1 | \$33,769,090 | \$ 14,009,160 | \$14,400,674 | \$ 4,666,742 | \$ 2,931,843 | \$ (2,519,059) | \$ (8,112,448) | \$ (1,434,891) | \$ 5,340,365 | \$13,909,276 | \$ 8,964,935 |
| Fund Balance 9/30 | \$14,009,160 | \$ 14,400,674 | \$ 4,666,742 | \$ 2,931,843 | \$ (2,519,059) | \$ (8,112,448) | \$ (1,434,891) | \$ 5,340,365 | \$ 13,909,276 | \$ 8,964,935 | \$ 19,825,892 |



FUND 311: WORTH AVENUE MAINTENANCE FUND

Revenue and Expense Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|--------------------------------------|------------------|------------------|------------------|---------------------|------------------|---------------|
| Revenues | | | | | | |
| Special Assessment Revenue | 269,096 | 282,500 | 371,939 | 385,002 | 478,027 | 28.52% |
| Interest on Investments | 521 | 1,129 | 500 | 4,589 | 1,000 | 100.00% |
| Donations/Miscellaneous | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | -% |
| TOTALS | 274,617 | 288,629 | 377,439 | 394,591 | 484,027 | 28.24% |
| Expenses | | | | | | |
| Maintenance Costs | 315,898 | 367,641 | 377,439 | 400,000 | 604,027 | 60.03% |
| TOTALS | 315,898 | 367,641 | 377,439 | 400,000 | 604,027 | 60.03% |
| Total Revenues Over/(Under) Expenses | (41,280) | (79,012) | - | (5,409) | (120,000) | |
| Beginning Fund Equity | 287,571 | 246,291 | 167,279 | 167,279 | 161,870 | |
| Ending Net Assets | 246,291 | 167,279 | 167,279 | 161,870 | 41,870 | |

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. Also included are expenses required for the preparation of the annual assessment





Enterprise Funds

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH

Town Marina

MEMORANDUM

TO: Kirk W. Blouin, Town Manager
 FROM: Carolyn Stone, Deputy Town Manager
 SUBJECT: FY2024 Town Marina Budget Highlights
 DATE: June 13, 2023

The following document highlights the Town Marina budget. This memo contains comparisons between FY2023 and FY2024 proposed revenue and fee schedules and an overall budget-to-budget comparison for quick review. In addition, it includes a narrative as to any substantive departures from budgeted amounts and actuals.

Town Marina

Budget (Expenses)

FY2024 Request: \$3,633,862
FY2023 Approved: \$2,919,693

This represents an increase of 24.5%, \$714,169

Revenue

FY2024 Requested: \$15,932,000
FY2023 Approved: \$12,579,200

This represents an increase of 27%, \$3,352,800

Notable Budget Changes

Salaries

- 3% decrease totaling \$10,805
 - Decrease due to the reallocation of the Deputy Town Manager position.
 - Compensated Absence: increase by 8%: \$100, increase due to purchase of vacation time.
 - The FY2024 budget includes a COLA increase and pay for performance increases.

Benefits

- 1% decrease, \$2,104
 - Decrease due to the staffing model update for 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 (FY24 Requested: \$3,011,704; FY23 Approved: \$2,310,700)

30% overall increase: \$701,004

- Other Contracted Service: increase 3%: \$10,500
 - Increase due to contractual labor costs for security and dock attendants.
- Travel and Per diem: increase 33%: \$500
 - Travel to boat shows, trade shows, conferences, seminars.
- Electric: increase of 13%: \$70,000
 - Based on anticipated increased consumption.

Water: 19% decrease: \$8,000

- Based on anticipated consumption.

Rental and Leases: increase 110%: \$630,000

- Cost associated with submerged land lease. These fees are collected in the lease and then passed through as an expense to the State. The higher the revenue for the marina, the more is due to the State.
- Calculated as a percentage of 6% of annual dockage revenue. Plus base fee.
- Generally based upon the previous year's revenue, with a base of \$137,000
- Town Dock Maintenance: increase of 50%: \$5,000
 - Non-warranty repairs and general upkeep – based on 2023 maintenance.
- Printing: increase 100%: \$500
 - Cost associated with printing flyers and program information - notices, parking placards (if necessary), etc.
- Promotional Activities: decrease of 20%: \$2,000
 - Cost associated with Owner; Captain & Crew Appreciation luncheon/event decrease due to eliminating the grand opening event
- Promotional Advertising: decrease of 12%: \$50,000

Decrease in expenses associated with promotion of Town Marina

- Amenities: 5% increase: \$10,500

Commodities (FY24 Requested: \$98,700; FY23 Approved: \$42,200)

- 134% overall increase: \$56,500
- Office Supplies: increase of 169%: \$2,200
 - Cost associated with miscellaneous office supplies - paper, pens, printer ink, etc.
 - Re-stocking of supplies for larger, busier administrative activity
- Uniforms: increase of 75%: \$1,900
 - Costs associated with staff shirts, rain gear, hats.
- Other Supplies: increase of 816%: \$49,000.
 - Additional Cameras \$45,000; Buoy markers \$2,000; Janitorial supplies \$1,000; Ladders \$1,000.
- Training: increase of 12%: \$4,500
 - Training for marina staff.

Depreciation

4% overall decrease, \$52,940

- Includes annual depreciation (docks and equipment), debt services costs and revenue bond interest, contingency, transfer for services, and retained earnings.

Town Docks Revenues

Revenue

FY24 Proposed: \$15,932,000

FY23 Approved: \$12,579,200

Staff recommends a 6% increase to annual rates.

Town Marina FY2024 Revenue Projection
FY2023 to FY2024 Budget-to-Budget Comparison for the Town Marina

| Program Revenue | FY2023 Budget | FY2023 Estimated | FY2024 Proposed | FY23/24 Difference \$ | FY23/24 Difference % |
|------------------------------|---------------|------------------|-----------------|-----------------------|----------------------|
| (509) Marina Enterprise Fund | \$ 12,579,200 | \$ 15,564,062 | \$ 15,932,000 | \$ 3,352,800 | 26.7% |

| Program Operating Expenses | FY2023 Budget | FY2023 Estimated | FY2024 Proposed | FY23/24 Difference \$ | FY23/24 Variance % |
|------------------------------|---------------|------------------|-----------------|-----------------------|--------------------|
| (509) Marina Enterprise Fund | \$ 2,919,693 | \$ 2,892,731 | \$ 3,633,862 | \$ 714,169 | 24.5% |

Operating Cost Recovery Estimates

| Program Area | FY2023 Budget | FY2023 Estimated | FY2024 Proposed |
|------------------------------|---------------|------------------|-----------------|
| (509) Marina Enterprise Fund | 430.80% | 538.00% | 438.40% |

| Account Number | Account Description | FY2023 Anticipated Amount | FY2024 Proposed Amount |
|----------------|------------------------------|---------------------------|------------------------|
| 401.344.220 | Annual Slip Rental | 12,509,510 | 13,262,000 |
| 401.344.230 | Transient Slip Rental | 2,098,052 | 1,750,000 |
| 401.344.240 | Electricity | 640,000 | 650,000 |
| 401.344.250 | Waiting List Application Fee | 60,000 | - |
| 401.361.120 | Fmivt Interest | 250,000 | 250,000 |
| 401.369.200 | Merchandise | | 20,000 |
| 401.369.990 | Misc Revenue | 6,500 | - |
| TOTAL | | 15,564,062 | 15,932,000 |

2024 Marina Rates

Includes FY24 proposed rates for Town of Palm Beach Marina and current rates

ANNUAL LEASE (December 1 - November 30)

| Slip Size | 60 | 65 | 80 | 85 | 90 | 105 | 110 | 120 | 125 | 130 | 145 | 150 | 200 | 214 | 215 | 224 | 295 |
|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| FY2024 Proposed | \$ 2.65 | \$ 2.65 | \$ 2.90 | \$ 2.90 | \$ 2.90 | \$ 4.10 | \$ 4.10 | \$ 4.10 | \$ 4.10 | \$ 4.10 | \$ 4.65 | \$ 4.65 | \$ 5.00 | \$ 5.25 | \$ 5.25 | \$ 5.25 | \$ 5.25 |
| FY2023 Approved | \$ 2.50 | \$ 2.50 | \$ 2.75 | \$ 2.75 | \$ 2.75 | \$ 3.85 | \$ 3.85 | \$ 3.85 | \$ 3.85 | \$ 3.85 | \$ 4.40 | \$ 4.40 | \$ 4.70 | \$ 4.95 | \$ 4.95 | \$ 4.95 | \$ 4.95 |

TRANSIENT WINTER DAILY (November 1 - May 14)

| Slip Size | 60 | 65 | 80 | 85 | 90 | 105 | 110 | 120 | 125 | 130 | 145 | 150 | 200 | 214 | 215 | 224 | 295 |
|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| FY2024 Proposed | \$ 5.75 | \$ 5.75 | \$ 5.75 | \$ 5.75 | \$ 5.75 | \$ 7.00 | \$ 7.00 | \$ 7.00 | \$ 7.00 | \$ 7.00 | \$ 8.25 | \$ 8.25 | \$ 9.75 | \$ 9.75 | \$ 9.75 | \$ 9.75 | \$ 9.75 |
| FY2023 Approved | \$ 5.75 | \$ 5.75 | \$ 5.75 | \$ 5.75 | \$ 5.75 | \$ 7.00 | \$ 7.00 | \$ 7.00 | \$ 7.00 | \$ 7.00 | \$ 8.25 | \$ 8.25 | \$ 9.75 | \$ 9.75 | \$ 9.75 | \$ 9.75 | \$ 9.75 |

TRANSIENT WINTER MONTHLY (November 1 - May 14)

| Slip Size | 60 | 65 | 80 | 85 | 90 | 105 | 110 | 120 | 125 | 130 | 145 | 150 | 200 | 214 | 215 | 224 | 295 |
|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| FY2024 Proposed | \$ 4.75 | \$ 4.75 | \$ 4.75 | \$ 4.75 | \$ 4.75 | \$ 5.80 | \$ 5.80 | \$ 5.80 | \$ 5.80 | \$ 5.80 | \$ 6.85 | \$ 6.85 | \$ 7.90 | \$ 7.90 | \$ 7.90 | \$ 7.90 | \$ 7.90 |
| FY2023 Approved | \$ 4.75 | \$ 4.75 | \$ 4.75 | \$ 4.75 | \$ 4.75 | \$ 5.80 | \$ 5.80 | \$ 5.80 | \$ 5.80 | \$ 5.80 | \$ 6.85 | \$ 6.85 | \$ 7.90 | \$ 7.90 | \$ 7.90 | \$ 7.90 | \$ 7.90 |

TRANSIENT SUMMER DAILY (May 15 - October 31)

| Slip Size | 60 | 65 | 80 | 85 | 90 | 105 | 110 | 120 | 125 | 130 | 145 | 150 | 200 | 214 | 215 | 224 | 295 |
|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| FY2024 Proposed | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 3.25 | \$ 3.25 | \$ 3.25 | \$ 3.25 | \$ 3.25 | \$ 4.25 | \$ 4.25 | \$ 5.50 | \$ 5.75 | \$ 5.75 | \$ 5.75 | \$ 5.75 |
| FY2023 Approved | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 3.35 | \$ 3.25 | \$ 3.25 | \$ 3.25 | \$ 3.25 | \$ 4.25 | \$ 4.25 | \$ 5.50 | \$ 5.75 | \$ 5.75 | \$ 5.75 | \$ 5.75 |

TRANSIENT SUMMER MONTHLY (May 15 - October 31)

| Slip Size | 60 | 65 | 80 | 85 | 90 | 105 | 110 | 120 | 125 | 130 | 145 | 150 | 200 | 214 | 215 | 224 | 295 |
|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| FY2024 Proposed | \$ 2.45 | \$ 2.45 | \$ 2.45 | \$ 2.45 | \$ 2.45 | \$ 2.65 | \$ 2.65 | \$ 2.65 | \$ 2.65 | \$ 2.65 | \$ 3.45 | \$ 3.45 | \$ 3.50 | \$ 3.50 | \$ 3.50 | \$ 3.50 | \$ 3.50 |
| FY2023 Approved | \$ 2.45 | \$ 2.45 | \$ 2.45 | \$ 2.45 | \$ 2.45 | \$ 2.65 | \$ 2.65 | \$ 2.65 | \$ 2.65 | \$ 2.65 | \$ 3.45 | \$ 3.45 | \$ 3.50 | \$ 3.50 | \$ 3.50 | \$ 3.50 | \$ 3.50 |

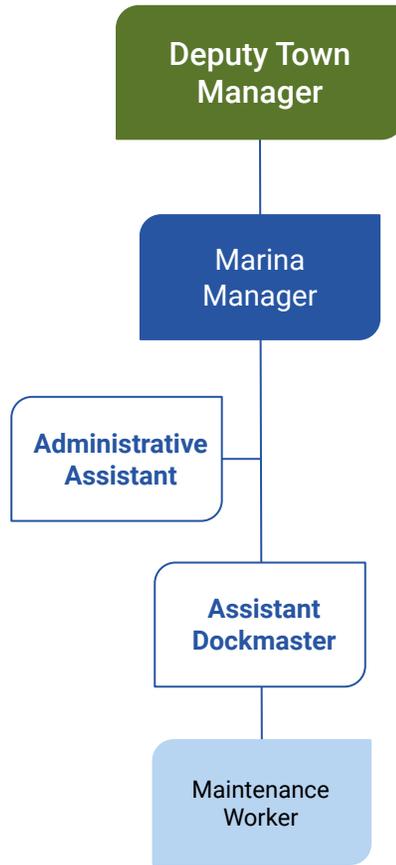
TENDER RATES (Marginal Side Tide), up to 45'**Winter, October 1 - May 31**

| | |
|-----------------|-----------------------------|
| FY2024 Proposed | \$100.00 per day, flat rate |
| FY2023 Approved | \$100.00 per day, flat rate |

Summer, June 1 - September 30

| | |
|-----------------|----------------------------|
| FY2024 Proposed | \$75.00 per day, flat rate |
| FY2023 Approved | \$75.00 per day, flat rate |

MARINA ENTERPRISE FUND ORGANIZATIONAL CHART



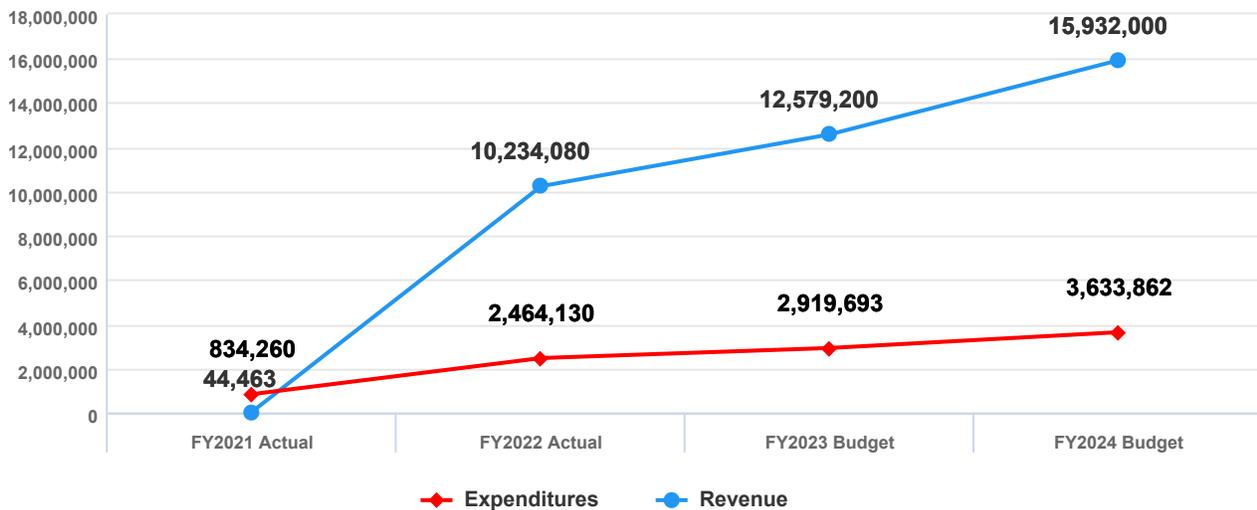
FUND 401: MARINA ENTERPRISE FUND

The only public facility of its kind in the area, a classic dating from the 1940s, The Town of Palm Beach Marina reopened after an extensive \$36 million renovation in Fall 2021. It is designed to fit in with the desirable, historic Palm Beach community, with coveted berths ranging in size from 60'-294' for residents and visitors alike. The Marina's location near both the island's fashionable Worth Avenue shopping district and the commercial downtown of West Palm Beach, makes it a perfect boater's destination.

The 84- slips will be leased annually, 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, with assistance from the Assistant Dockmaster, Administrative Assistant and Dock Attendants and Dock Hands. A Marina Maintenance worker provides routine maintenance services and in-house repairs.

Marina Enterprise Fund



FUND 401: MARINA ENTERPRISE FUND

Revenue and Expense Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|---------------|
| Revenues | | | | | | | |
| Annual/Seasonal Leases | 16,355 | 6,187,165 | 11,000,000 | 11,000,000 | 12,509,510 | 13,262,000 | 20.56% |
| Transient Rental | (5,747) | 3,803,573 | 770,000 | 770,000 | 2,098,052 | 1,750,000 | 127.27% |
| Electricity | (520) | 497,913 | 687,700 | 687,700 | 640,000 | 650,000 | (5.48%) |
| Waiting List Applic Fee | - | - | 40,000 | 40,000 | 60,000 | - | (100.00%) |
| Tender Rental | - | - | 5,000 | 5,000 | - | - | (100.00%) |
| Ice Sales | (102) | - | - | - | - | - | -% |
| Merchandise | - | - | 20,000 | 20,000 | - | 20,000 | -% |
| Interest Earnings | 34,476 | (256,291) | 50,000 | 50,000 | 250,000 | 250,000 | 400.00% |
| Sales Tax Commissions | - | 360 | - | - | - | - | -% |
| Miscellaneous Revenue | - | 1,360 | 6,500 | 6,500 | 6,500 | - | (100.00%) |
| TOTALS | 44,463 | 10,234,080 | 12,579,200 | 12,579,200 | 15,564,062 | 15,932,000 | 26.65% |
| Expenses | | | | | | | |
| Salaries and Wages | 178,451 | 331,246 | 373,904 | 373,904 | 347,630 | 457,400 | 22.33% |
| Employee Benefits | 76,316 | 189,419 | 192,889 | 192,889 | 181,663 | 208,058 | 7.86% |
| Contractual | 575,982 | 1,896,110 | 2,310,700 | 2,402,115 | 2,316,092 | 2,914,704 | 26.14% |
| Commodities | 3,511 | 47,355 | 42,200 | 47,940 | 47,346 | 53,700 | 27.25% |
| TOTALS | 834,260 | 2,464,130 | 2,919,693 | 3,016,847 | 2,892,731 | 3,633,862 | 24.46% |
| Over/(Under) Expenses | (789,797) | 7,769,950 | 9,659,507 | 9,562,353 | 12,671,331 | 12,298,138 | |
| Depreciation | (155,431) | (1,650,358) | (1,246,774) | (1,246,774) | (1,246,774) | (1,723,069) | |
| Capital Expenses | (21,402,929) | (4,761,696) | - | - | - | (81,725) | |
| Reclass to Capital Assets | 21,402,929 | 4,761,696 | - | - | - | - | |
| Contingency | - | - | (145,985) | (145,985) | - | (185,883) | |
| Transfer to General Fund | - | (511,665) | (620,465) | (620,465) | (620,465) | (1,096,000) | |
| Transfer to TWUU Fund | - | (2,600,000) | (2,600,000) | (2,600,000) | (2,600,000) | (4,100,000) | |
| Pension/OPEB Expense | 241,848 | (406,926) | - | - | - | - | |
| Gain/(Loss) on disposal of asset | (990,486) | - | - | - | - | - | |
| Grant Revenues - FIND | 1,918,494 | - | - | - | - | - | |
| Debt Service Costs | (699,360) | (677,043) | (1,992,950) | (1,992,950) | (1,992,950) | (1,992,463) | |
| M & I Reserve (1% Revenue) | - | - | (125,292) | (125,292) | (125,292) | (158,217) | |
| Total Revenues Over/(Under) Expenses | (474,732) | 1,923,958 | 2,928,041 | 2,830,887 | 6,085,850 | 2,960,781 | |
| Beginning Net Assets | 12,481,388 | 12,006,656 | 13,930,615 | 13,930,615 | 13,930,615 | 20,016,465 | |
| Ending Net Assets | 12,006,656 | 13,930,615 | 16,858,656 | 16,761,501 | 20,016,465 | 22,977,246 | |

FUND 401: MARINA ENTERPRISE FUND

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)

Electricity/Utilities

Use of electricity/utilities by dock customers invoiced based upon usage

Sales Tax Commissions

Discount received from the State of Florida for timely filing and payment of sales tax

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 FY2024 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 due to the renovation and closing of the Town Marina beginning in May 2020; costs include electrical costs, 7 day-a-week security, the payment to the state for the Sovereign Submerged Lands Lease (based on the previous year's revenue), contractual labor (Dock Attendants/Hands), water, and the ongoing international marketing and re-branding campaign.

Commodities

Increase due to the renovation and closing of the Town Marina beginning in May 2020: costs include re-stocking office supplies, equipment supplies (non-warranty pumping station parts, compactor maintenance/repair/parts), dock cart replacements and parts, janitorial and cleaning supplies, staff uniforms.

FUND 401: MARINA ENTERPRISE FUND

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|--------|--------|--------|--------|--------|
| Deputy Town Manager | 0.000 | 0.000 | 0.000 | 0.000 | 0.250 |
| Assistant Town Manager | 0.000 | 0.000 | 0.250 | 0.250 | 0.000 |
| Marina Manager | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Assistant Director of Recreation | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 |
| Assistant Marina Manager | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Administrative Assistant | 0.100 | 0.100 | 1.100 | 1.100 | 1.100 |
| Facilities Maintenance Worker | 0.000 | 0.000 | 1.000 | 1.000 | 1.000 |
| Recreation Facilities Maintenance Supervisor | 0.000 | 0.000 | 0.100 | 0.100 | 0.100 |
| Administrative Clerk | 0.100 | 0.000 | 0.000 | 0.000 | 0.000 |
| Assistant Dockmaster | 0.000 | 0.000 | 1.000 | 1.000 | 0.000 |
| Director of Business Development and Operations | 0.250 | 0.250 | 0.000 | 0.000 | 0.000 |
| Dockmaster | 1.000 | 1.000 | 1.000 | 1.000 | 0.000 |
| Public Works Employees | 0.068 | 0.018 | 0.000 | 0.000 | 0.000 |
| Recreation Supervisor | 0.200 | 0.100 | 0.000 | 0.000 | 0.000 |
| Dock Attendant (Part Time) | 1.500 | 0.000 | 0.000 | 0.000 | 1.125 |
| | 3.318 | 1.568 | 4.550 | 4.550 | 5.675 |

FUND 401: MARINA ENTERPRISE FUND

**Marina Budget Forecast for Business
Plan FY23 - FY33**

| Marina Income | FY2023 Approved | FY2024 Proposed | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | FY2032 | FY2033 |
|--|----------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Annual/Seasonal Lease Revenue | 11,000,000 | 13,262,000 | 13,659,860 | 14,069,656 | 14,491,745 | 14,926,498 | 15,374,293 | 15,835,522 | 16,310,587 | 16,799,905 | 17,303,902 |
| Transient Rental | 770,000 | 1,750,000 | 1,802,500 | 1,856,575 | 1,912,272 | 1,969,640 | 2,028,730 | 2,089,592 | 2,152,279 | 2,216,848 | 2,283,353 |
| Sub-Total Dockage revenues | 11,770,000 | 15,012,000 | 15,462,360 | 15,926,231 | 16,404,017 | 16,896,138 | 17,403,023 | 17,925,114 | 18,462,866 | 19,016,753 | 19,587,255 |
| Tender revenue | 5,000 | - | - | - | - | - | - | - | - | - | - |
| Utility Reimbursement | 687,700 | 650,000 | 663,000 | 676,260 | 689,785 | 703,581 | 717,653 | 732,006 | 746,646 | 761,579 | 776,810 |
| Investment Income | 50,000 | 250,000 | 396,543 | 458,557 | 531,305 | 612,182 | 783,449 | 965,016 | 1,157,396 | 1,360,916 | 1,576,115 |
| Merchandise | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Waiting List Fee | 40,000 | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous Revenue/Deposits | 6,500 | - | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUE | 12,579,200 | 15,932,000 | 16,541,903 | 17,081,048 | 17,645,107 | 18,231,901 | 18,924,124 | 19,642,135 | 20,386,907 | 21,159,247 | 21,960,180 |
| Marina Expenses | | | | | | | | | | | |
| Salaries and Wages | 373,904 | 456,924 | 475,201 | 494,209 | 513,977 | 534,536 | 555,918 | 578,155 | 601,281 | 625,332 | 650,345 |
| Employee Benefits | 192,889 | 206,490 | 240,281 | 260,935 | 271,982 | 283,427 | 295,400 | 307,927 | 321,032 | 334,745 | 349,093 |
| Contractual Costs | 2,310,700 | 2,914,704 | 3,066,008 | 3,177,814 | 3,260,102 | 3,345,182 | 3,433,174 | 3,524,200 | 3,618,394 | 3,715,896 | 3,816,856 |
| Commodities | 42,200 | 53,700 | 55,311 | 56,970 | 58,679 | 60,440 | 62,253 | 64,121 | 66,044 | 68,026 | 70,066 |
| Total Marina Operating Expenses | 2,919,693 | 3,631,818 | 3,836,801 | 3,989,928 | 4,104,741 | 4,223,585 | 4,346,745 | 4,474,402 | 4,606,751 | 4,743,999 | 4,886,361 |
| FTE Count | 4.550 | 4.550 | 4.550 | 4.550 | 4.550 | 4.550 | 4.550 | 4.550 | 4.550 | 4.550 | 4.550 |
| Net Income from Operations | 9,659,507 | 12,300,182 | 12,705,102 | 13,091,120 | 13,540,366 | 14,008,316 | 14,577,379 | 15,167,733 | 15,780,156 | 16,415,249 | 17,073,819 |
| Other Non Operating Expenses | | | | | | | | | | | |
| Capital Expense | | 81,725 | 250,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Debt Service | 1,992,950 | 1,992,463 | 1,996,244 | 1,999,238 | 1,996,500 | 1,998,031 | 2,003,719 | 2,003,563 | 2,007,563 | 2,005,719 | 2,008,031 |
| Depreciation Reserve | 1,246,774 | 1,723,069 | 1,776,009 | 1,776,009 | 1,776,009 | 1,776,009 | 1,776,009 | 1,776,009 | 1,776,009 | 1,776,009 | 1,776,009 |
| Contingency | 145,985 | 181,591 | 191,840 | 199,496 | 205,237 | 211,179 | 217,337 | 223,720 | 230,338 | 237,200 | 244,318 |
| Maintenance and Improvement Reserve 1% of Reven | 125,292 | 156,820 | 161,454 | 166,225 | 171,138 | 176,197 | 181,407 | 186,771 | 192,295 | 197,983 | 203,841 |
| Transfer to General Fund for Cost Allocation | 620,465 | 1,096,000 | 1,128,880 | 1,162,746 | 1,197,629 | 1,233,558 | 1,270,564 | 1,308,681 | 1,347,942 | 1,388,380 | 1,430,031 |
| Transfer to TWUU Fund | 2,600,000 | 4,100,000 | 4,100,000 | 4,100,000 | 4,100,000 | | | | | | |
| Total Non Operating Expenses | 6,731,466 | 9,331,668 | 9,604,427 | 9,453,715 | 9,496,513 | 5,444,974 | 5,499,036 | 5,548,745 | 5,604,146 | 5,655,291 | 5,712,230 |

FUND 401: MARINA ENTERPRISE FUND

**Marina Budget Forecast for Business (continued)
Plan FY23 - FY33**

| Marina Income | FY2023 Budget | FY2024 Proposed | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | FY2032 | FY2033 |
|---|------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Net Income Including all Operating and Non Operating Marina Expenses | 2,928,041 | 2,968,514 | 3,100,676 | 3,637,405 | 4,043,854 | 8,563,342 | 9,078,343 | 9,618,988 | 10,176,010 | 10,759,957 | 11,361,589 |
| Beginning Unrestricted Net Position | 13,930,614 | 16,858,655 | 19,827,169 | 22,927,845 | 26,565,250 | 30,609,103 | 39,172,445 | 48,250,788 | 57,869,776 | 68,045,786 | 78,805,744 |
| Ending Unrestricted Net Position | 16,858,655 | 19,827,169 | 22,927,845 | 26,565,250 | 30,609,103 | 39,172,445 | 48,250,788 | 57,869,776 | 68,045,786 | 78,805,744 | 90,167,333 |
| Depreciation Reserve Balance | 7,992,843 | 9,715,912 | 11,491,921 | 13,267,930 | 15,043,939 | 16,819,948 | 18,595,957 | 20,371,966 | 22,147,975 | 23,923,984 | 25,699,993 |
| Maintenance and Improvement Reserve | 125,292 | 282,112 | 443,566 | 609,791 | 780,929 | 957,126 | 1,138,532 | 1,325,304 | 1,517,599 | 1,715,582 | 1,919,423 |
| Total Reserves | 8,118,135 | 9,998,024 | 11,935,487 | 13,877,721 | 15,824,868 | 17,777,074 | 19,734,489 | 21,697,270 | 23,665,574 | 25,639,566 | 27,619,416 |



TOWN OF PALM BEACH Recreation Department MEMORANDUM

TO: Kirk W. Blouin, Town Manager
FROM: Mark Bresnahan, Recreation Division Director
SUBJECT: FY2024 Par 3 Golf Course Budget Highlights
DATE: June 13, 2023

The following document highlights the Palm Beach Par 3 Golf Course budget. This memo contains comparisons between FY2023 and FY2024 proposed revenue and fee schedules, an overall budget-to-budget comparison for quick review, and includes a narrative as to any substantive departures from budgeted amounts and actuals.

Par 3 Golf Course Enterprise Fund

Budget Operations

FY2024 Request: \$3,155,193
FY2023 Approved: \$2,603,374

This represents an increase of 21%, \$551,819

Revenue

FY2024 Requested: \$4,526,950
FY2023 Approved: \$3,407,000

This represents an increase of 33%, \$1,119,950 Cost Recovery Projection for FY 2023: 143%

Budget

Salaries

- 4% overall decrease: \$23,704
 - Golf Manager, Golf Course Superintendent, Maintenance Associate, Crew Foreman, Golf Course Mechanic, 2.1 Administrative Assistant, .1 Assist Director of Recreation, .1 Recreation Facility Maintenance Supervisor, Golf Operations Supervisor, .25 Director of Recreation
 - Decrease due to the transfer of Pro Shop Attendant to tennis operations (does not reflect the additional request of 1.25 FTE positions)

Benefits

- 5% decrease: \$26,224
 - Decrease due to the transfer of Pro Shop Attendant to tennis operations
 - 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 (FY24 Requested: \$1,052,250; FY23 Approved: \$1,006,955)

- 4% increase overall: \$45,295
 - Landscape contracting: 12% increase: \$4,245
 - Increase due to anticipated cost for pump station repairs
 - Other Contracted Services – Maintenance: 10% increase: \$39,320
 - Increase due to salary improvements of contracted services for maintenance
 - Other Contracted Services – Operations: 11% decrease: \$32,860
 - Decrease due to anticipated conversion of select pro shop staff to Town staff
 - Electric: 13% increase: \$6,000
 - Expenses associated with electric service for clubhouse, old pro-shop, maintenance building, and irrigation pump station
 - Water: 22% decrease: \$10,000
 - Decrease due to anticipated decrease in the course water usage
 - Rental of Equipment: 75% increase: \$4,300
 - Increase due to additional tree trimming and associated equipment rental, and irrigation repairs
 - Building maintenance: 25% increase: \$7,000
 - Due to expenses associated with misc. building maintenance, such as alarm service, inspections/repairs; AC service; ice machine; door repairs; plumbing repairs, misc. electrical repairs
 - Printing: 100% decrease: \$3,000
 - Due to the item being moved to Other Contractual Services Operations
 - Promotional activities: 316% increase: \$3,800
 - Increase in pro-shop merchandise sales – the cost associated with increased use of pro-shop merchandise bags; golf pencils (logo imprinted)
 - Promotional advertising: 15% increase: \$800
 - Cost associated with various promotional activities (Facebook, etc.)
 - FY23 projected and FY24 increase based on recent history and success of promotions
 - Bank Service Charges: 19% increase: \$18,000
 - Increase in credit card fees due to anticipated additional business

-
Commodities (FY24 Requested: \$845,322; FY23 Approved: \$614,297)

- 37% increase, \$231,025
 - Chemical/cleaning supplies: 10% increase: \$10,500
 - Increase based on current chemical and fertilizer costs as prices have risen
 - Vehicle maintenance: 20% increase: \$6,000
 - Increase based on current and anticipated price increases with all equipment parts and materials for repairs

- Fuel/Motor Oil: 3% increase: \$500
 - Increase based on past use and increased fuel prices
- Uniform staff shirts: 7% increase: \$172
 - Increase \$172 due to moving shop rags from golf maintenance line item
- Linen & Towel Supplies: 100% decrease: \$172 as items moved to uniform services
- Other Supplies Maintenance: increase 12%: \$10,000
 - Increase primarily due to increasing trucking costs for sand and prices for parts and supplies
- Other supplies operations: 26% increase: \$12,000
 - Increase based on increased play and increased cost of goods
- Cost of merchandise sold: 58% increase: \$190,000
 - Increase due to increased business, shop sales, and costs of goods sold
- Training: 28% increase: \$1,000
 - SFGCSA Meetings and PGA Merchandise Show
 - Attend the GCSAA conference and show

Construction in Progress

- Projects anticipated to be financed by the use of accumulated reserve funds
 - Rebuild/Enlarge Putting Greens \$150,000
 - AC Replacement \$60,000
 - Paint interior/exterior of Clubhouse, \$59,900
 - Resurface Parking Lot, \$15,000
 - Resod Driving Range, \$15,000
 - Repair damaged concrete (back steps of the clubhouse), \$10,000;
 - Add concrete to the north and south side of the clubhouse, \$10,000;
 - Add rocks to #5 green and #6 tee along the sea wall (improve safety and prevent carts from driving into intracoastal waterway), \$15,000;
 - Repair damaged cart paths, \$10,000
 - Expand Parking Lot, \$100,000: Create double (stacking) parking on the north side of lot

Golf Course Revenues

Revenue

FY2024 Requested: \$4,526,950

FY2023 Approved: \$3,407,000

This represents an increase of 33%, \$1,119,950

Cost Recovery Projection for FY24: 159%

NON AD-VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET
Palm Beach PAR 3 Golf Course

| Account Number | Account Description | FY2023 Anticipated Amount | FY2024 Anticipated Amount |
|-----------------------|------------------------------------|--|--|
| 347.250 | Resident Pass | 12,240 | 14,000 |
| 347.260 | 12 Play Pass Reg Rate | 11,338 | - |
| 347.270 | 12 Play Pass Palm Beach Res | 5,635 | - |
| 347.271 | Greens Fees Reg Rate | 1,500,000 | 1,900,000 |
| 347.272 | Greens Fees Weekends/Holidays | 302,741 | - |
| 347.273 | Greens Fees Res Rate | 70,000 | 170,000 |
| 347.274 | Greens Fees Res Weekends/Holidays | 99,254 | - |
| 347.280 | Riding Cart Resident Rate | 80,000 | 80,000 |
| 347.281 | Riding Cart Regular Rate | 625,000 | 650,000 |
| 347.282 | Marina Amenity (cart benefit) | 19,000 | 19,950 |
| 347.285 | Pull Cart Rental | 32,000 | 32,000 |
| 347.290 | Driving Range | 150,000 | 150,000 |
| 347.291 | Driving Range 10 Bucket | 25,000 | 25,000 |
| 347.293 | Outings | 50,000 | 40,000 |
| 347.295 | Town Tournaments | 7,000 | 5,000 |
| 347.299 | Merchandise Sales | 700,000 | 650,000 |
| 347.400 | Electric Reimbursement- Restaurant | 5,000 | 6,000 |
| 347.950 | Teaching Revenue | 75,000 | 75,000 |
| 347.998 | Gift Certificates Sold | 40,000 | 40,000 |
| 347.999 | Gift Certificates Redeemed | (40,000) | (40,000) |
| 349.620 | Club Rentals | 110,000 | 110,000 |
| 362.140 | F&B Rent | 600,000 | 600,000 |
| 369.510 | Sales Tax Commission | 180 | - |
| 369.950 | Misc. Revenue | 100 | - |
| TOTAL | | \$4,479,488 | \$4,526,950 |

Recreation Department – FY 2024 Proposed Fee Schedule
Exhibit II – Golf Course

| Fee Classification | FY2023 Approved | | FY2024 Requested | | FY2023 Approved | | FY2024 Requested | |
|---|---------------------------------------|-------|---------------------------------------|-------|--|-------|--|-------|
| Winter Season (December 1 to April 30) | Regular Weekend & Holidays | | Regular Weekend & Holidays | | Resident Weekend & Holidays | | Resident Weekend & Holidays | |
| Green Fee | \$ | 61.53 | \$ | 67.00 | \$ | 51.23 | \$ | 54.00 |
| Green Fee (after 3:30 p.m. or 9 holes) | \$ | 45.52 | \$ | 50.00 | \$ | 41.28 | \$ | 42.00 |
| Junior Green Fee | \$ | 41.28 | \$ | 45.00 | \$ | 35.52 | \$ | 36.00 |
| Junior Green Fee (after 3:30 p.m. or 9 holes) | \$ | 31.54 | \$ | 35.00 | \$ | 30.42 | \$ | 31.00 |
| Shoulder Season (November 1 - 30 and May 1 - 30) | Regular Weekend & Holidays | | Regular Weekend & Holidays | | Resident Weekend & Holidays | | Resident Weekend & Holidays | |
| Green Fee | \$ | 52.20 | \$ | 57.00 | \$ | 45.82 | \$ | 48.00 |
| Green Fee (after 3:30 p.m. or 9 holes) | \$ | 39.04 | \$ | 44.00 | \$ | 30.51 | \$ | 35.00 |
| Junior Green Fee | \$ | 36.49 | \$ | 40.00 | \$ | 31.13 | \$ | 32.00 |
| Junior Green Fee (after 3:30 p.m. or 9 holes) | \$ | 26.24 | \$ | 30.00 | \$ | 25.27 | \$ | 26.00 |
| Summer Season (June 1 to October 31) | Regular Weekend & Holidays | | Regular Weekend & Holidays | | Resident Weekend & Holidays | | Resident Weekend & Holidays | |
| Green Fee | \$ | 36.23 | \$ | 40.00 | \$ | 32.10 | \$ | 33.00 |
| Green Fee (after 3:30 p.m. or 9 holes) | \$ | 29.20 | \$ | 32.00 | \$ | 23.74 | \$ | 26.00 |
| Junior Green Fee | \$ | 29.20 | \$ | 30.00 | \$ | 23.74 | \$ | 24.00 |
| Junior Green Fee (after 3:30 p.m. or 9 holes) | \$ | 25.93 | \$ | 26.00 | \$ | 23.74 | \$ | 22.00 |

| Fee Classification | FY2023 Approved | FY2024 Requested | FY2023 Approved | FY2024 Requested | FY2023 Approved | FY2024 Requested |
|--------------------------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| Other Fees | Winter Rate | Winter Rate | Shoulder Rate | Shoulder Rate | Summer Rate | Summer Rate |
| Riding Cart - Single - Non-Resident | \$ 18.52 | \$ 19.00 | \$ 18.52 | \$ 19.00 | \$ 14.55 | \$ 15.00 |
| Riding Cart - Single - Resident | \$ 16.19 | \$ 17.00 | \$ 16.19 | \$ 17.00 | \$ 12.22 | \$ 13.00 |
| Riding Cart - 9 Holes - Non-Resident | \$ 13.62 | \$ 14.00 | \$ 13.62 | \$ 14.00 | \$ 11.28 | \$ 12.00 |
| Riding Cart - 9 Holes - Resident | \$ 11.28 | \$ 12.00 | \$ 11.28 | \$ 12.00 | \$ 9.18 | \$ 10.00 |
| 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 | \$ 13.62 | \$ 14.00 | \$ 13.62 | \$ 14.00 | \$ 11.28 | \$ 12.00 |
| Practice Range | | | | | | |
| Small Bucket | \$ 8.51 | \$ 9.00 | \$ 8.51 | \$ 9.00 | \$ 8.51 | \$ 9.00 |
| Medium Bucket | \$ 14.15 | \$ 15.00 | \$ 14.15 | \$ 15.00 | \$ 14.15 | \$ 15.00 |
| Large Bucket | \$ 16.95 | \$ 18.00 | \$ 16.95 | \$ 18.00 | \$ 16.95 | \$ 18.00 |
| 12 Large Bucket Program | \$ 170.00 | \$ 170.00 | \$ 170.00 | \$ 170.00 | \$ 170.00 | \$ 170.00 |
| Club Rentals | | | | | | |
| Rental Clubs (Adult) | \$ 33.71 | \$ 35.00 | \$ 33.71 | \$ 35.00 | \$ 33.71 | \$ 35.00 |
| Rental Clubs (9 holes or Youth) | \$ 24.36 | \$ 25.00 | \$ 24.36 | \$ 25.00 | \$ 24.36 | \$ 25.00 |

| Fee Classification | FY2023 Approved | FY2024 Proposed |
|----------------------|--------------------|--------------------|
| Annual Passes | Resident Rate | Resident Rate |
| Annual Pass - Single | \$ 2,750 | \$ 2,950 |
| Annual Pass - Double | \$ 3,950 | \$ 4,450 |
| Annual Pass - Junior | \$ 2,000 | \$ 2,100 |

* 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.

4/7/2023

FY2023 to FY2024 Budget-to-Budget Comparison for the Recreation Department

| Program Revenue | FY2023 Budget | FY2023 Estimated | FY2024 Requested | FY23/24 Difference \$ | FY23/24 Difference % |
|---|--------------------|---------------------|---------------------|--------------------------|-------------------------|
| (312) Tennis Programs & Facilities | \$406,807 | \$450,857 | \$423,344 | \$16,537 | 4.1% |
| (313) Recreation Center/Seaview Park | \$708,393 | \$863,678 | \$869,016 | \$160,623 | 22.7% |
| General Fund Sub-Total | \$1,115,200 | \$1,314,535 | \$1,292,360 | \$177,160 | 15.9% |
| (620) Par 3 Golf Course Enterprise Fund | \$3,407,000 | \$4,481,408 | \$4,526,950 | \$1,119,950 | 32.9% |

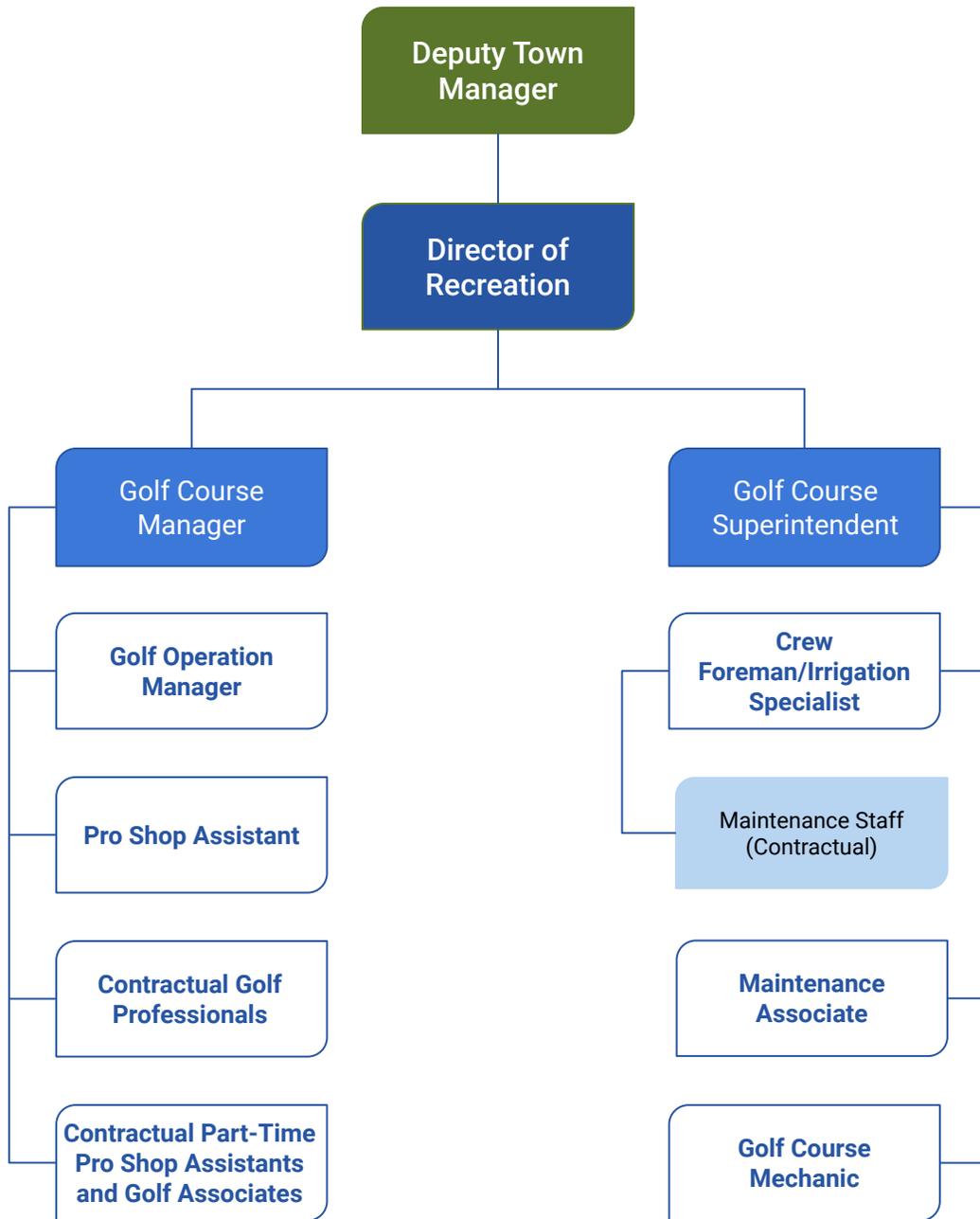
| Program Operating Expenses | FY2023 Budget | FY2023 Estimated | FY2024 Requested | FY23/24 Difference \$ | FY23/24 Variance % |
|---|--------------------|---------------------|---------------------|--------------------------|-----------------------|
| (311) Administration | \$361,701 | \$301,187 | \$346,913 | \$(14,788) | (4.1%) |
| (312) Tennis Programs & Facilities | \$558,348 | \$506,253 | \$667,003 | \$108,655 | 19.5% |
| (313) Recreation Center/Seaview Park | \$1,347,039 | \$1,274,240 | \$1,460,612 | \$113,573 | 8.4% |
| General Fund Sub-Total | \$2,267,088 | \$2,081,681 | \$2,474,528 | \$207,440 | 9.2% |
| (620) Par 3 Golf Course Enterprise Fund | \$2,603,374 | \$2,851,635 | \$3,155,193 | \$551,819 | 21.2% |

Operating Cost Recovery Estimates

| Program Area | FY2023 Budget | FY2023 Estimated | FY2024 Proposed |
|---|------------------|---------------------|--------------------|
| (312) Tennis Programs & Facilities | 72.9% | 89.1% | 59.5% |
| (313) Recreation Center/Seaview Park | 52.6% | 67.8% | 52.2% |
| (620) Par 3 Golf Course Enterprise Fund | 130.9% | 157.2% | 143.5% |

c: Ryan Reckley, Assistant Director of Recreation
 Tony Chateauvert, Golf Course Manager
 Tim Campbell, Golf Course Superintendent

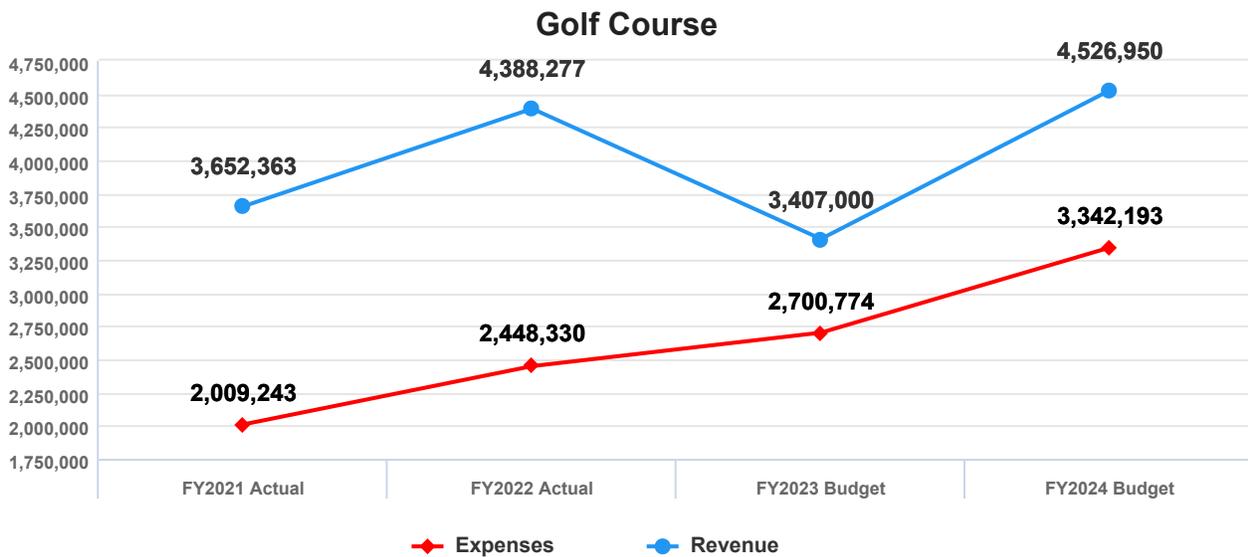
PAR 3 ENTERPRISE FUND ORGANIZATIONAL CHART



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.



FUND 402: PAR 3 ENTERPRISE FUND

Revenue and Expense Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|---|------------------|------------------|------------------|---------------------|---------------------|------------------|---------------|
| Revenues | | | | | | | |
| Golf Teaching Services | 78,475 | 78,214 | 70,000 | 70,000 | 75,000 | 75,000 | 7.14% |
| Resident Pass Fees | 24,730 | 37,578 | 25,000 | 25,000 | 12,240 | 14,000 | (44.00%) |
| Non-resident Pass Fees | 5,432 | - | - | - | - | - | -% |
| 12 Play Pass - Regular Rate | 6,546 | 11,338 | 10,000 | 10,000 | 11,338 | - | (100.00%) |
| 12 Play Pass - Resident Rate | 599 | 8,889 | 10,000 | 10,000 | 5,635 | - | (100.00%) |
| Greens Fees - Regular Rate | 1,053,143 | 1,249,816 | 800,000 | 800,000 | 1,500,000 | 1,900,000 | 137.50% |
| Greens Fees - Resident Rate | 99,024 | 108,380 | 100,000 | 100,000 | 70,000 | 170,000 | 70.00% |
| Greens Fees - Reg Weekends & Holidays | 389,805 | 353,570 | 400,000 | 400,000 | 302,741 | - | (100.00%) |
| Greens Fees - Resident Weekend & Holidays | 98,012 | 115,348 | 125,000 | 125,000 | 99,254 | - | (100.00%) |
| Merchandise Sales | 400,884 | 682,422 | 425,000 | 425,000 | 700,000 | 650,000 | 52.94% |
| Food and Beverage Sales | 501,073 | 617,107 | 500,000 | 500,000 | 600,000 | 600,000 | 20.00% |
| Riding Cart Rental - Resident Rate | 66,405 | 76,172 | 100,000 | 100,000 | 80,000 | 80,000 | (20.00%) |
| Riding Cart Rental - Regular Rate | 540,797 | 618,895 | 510,000 | 510,000 | 625,000 | 650,000 | 27.45% |
| Marina Amenity | - | 18,100 | 19,000 | 19,000 | 19,000 | 19,950 | 5.00% |
| Pull Cart Rental | 30,247 | 28,352 | 30,000 | 30,000 | 32,000 | 32,000 | 6.67% |
| Club Rentals | 95,937 | 125,684 | 85,000 | 85,000 | 110,000 | 110,000 | 29.41% |
| Driving Range | 129,439 | 141,982 | 120,000 | 120,000 | 150,000 | 150,000 | 25.00% |
| Driving Range - 10 bucket program | 27,127 | 24,629 | 30,000 | 30,000 | 25,000 | 25,000 | (16.67%) |
| Programs and Special Events | 1,290 | 1,463 | 4,000 | 4,000 | 7,200 | 5,000 | 25.00% |
| Golf Outings | 80,373 | 51,273 | 40,000 | 40,000 | 52,000 | 40,000 | -% |
| Gift Certificates Sold | 32,123 | 36,344 | 30,000 | 30,000 | 40,000 | 40,000 | 33.33% |
| Gift Certificates Redeemed | (20,088) | (22,271) | (30,000) | (30,000) | (40,000) | (40,000) | 33.33% |
| Maint. And Improvement Fee | 934 | (50) | - | - | - | - | -% |
| Sales Tax Commission | 360 | 360 | - | - | - | - | -% |
| Golf Now Transaction Fee | 1,992 | - | - | - | - | - | -% |
| Electricity - Par 3 | 6,267 | 8,191 | 4,000 | 4,000 | 5,000 | 6,000 | 50.00% |
| Interest Income | 930 | 16,401 | - | - | - | - | -% |
| Miscellaneous Revenue | 508 | 92 | - | - | - | - | -% |
| TOTALS | 3,652,363 | 4,388,277 | 3,407,000 | 3,407,000 | 4,481,408 | 4,526,950 | 32.87% |
| Expenses | | | | | | | |
| Salaries and Wages | 452,658 | 516,107 | 641,895 | 641,895 | 632,746 | 702,290 | 9.41% |
| Employee Benefits | 286,595 | 320,357 | 340,227 | 340,227 | 341,477 | 385,680 | 13.36% |
| Contractual | 825,271 | 940,974 | 1,006,955 | 1,028,451 | 1,058,890 | 1,062,250 | 5.49% |
| Commodities | 493,355 | 670,892 | 614,297 | 614,297 | 818,522 | 845,322 | 37.61% |
| Capital Outlay | (48,636) | 0 | 97,400 | 190,410 | - | 346,650 | 255.90% |
| TOTALS | 2,009,243 | 2,448,330 | 2,700,774 | 2,815,280 | 2,851,635 | 3,342,193 | 23.75% |
| Operating Revenues Over/(Under) Expenses | 1,643,120 | 1,939,947 | 706,226 | 591,720 | 1,629,773 | 1,184,757 | |
| Depreciation | (295,423) | (295,384) | (389,844) | (389,844) | (389,844) | (380,416) | |
| Capital Projects and Equipment Purchases | (44,894) | (143,527) | (885,788) | (1,037,241) | (763,044) | (608,075) | |
| Assets | (31,701) | 2,060 | - | - | - | - | |
| Pension/OPEB Expense | 384,088 | (27,226) | - | - | - | - | |
| Contingency | - | - | (130,169) | (130,169) | - | (142,022) | |
| Transfer from Replacement Fund | - | 71,517 | - | - | - | - | |
| Transfer to Debt Service | (194,813) | (191,100) | (187,426) | (187,426) | (187,426) | (188,207) | |
| Transfer to General Fund | (25,000) | (25,000) | (25,000) | (25,000) | (25,000) | (25,000) | |
| Total Revenues Over/(Under) Expenses | 1,435,378 | 1,331,287 | (912,001) | (1,177,960) | 264,459 | (158,963) | |
| Beginning Net Assets | 10,135,790 | 11,571,168 | 12,902,457 | 12,902,457 | 12,902,457 | 13,166,916 | |
| Ending Net Assets | 11,571,168 | 12,902,457 | 11,990,456 | 11,724,497 | 13,166,916 | 13,731,441 | |

GOLF REVENUES

FUND 402: PAR 3 ENTERPRISE FUND

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

Green 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

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

FUND 402: PAR 3 ENTERPRISE FUND

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 FY2024 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.

Commodities

Expenses within these accounts are expected to rise as a result of inflation and increased participation.

FUND 402: PAR 3 ENTERPRISE FUND

| Total Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|--------|--------|--------|--------|--------|
| Director Of Recreation | 0.000 | 0.000 | 0.000 | 0.000 | 0.250 |
| Division Director of Recreation | 0.000 | 0.000 | 0.250 | 0.250 | 0.000 |
| Assistant Director of Recreation | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 |
| 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 Foreman/Irrigation Specialist | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Recreation Facilities Maintenance Supervisor | 0.000 | 0.000 | 0.100 | 0.100 | 0.100 |
| Golf Operations Supervisor | 0.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Golf Course Mechanic | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Irrigation and Spray Technician | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Administrative Assistant | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 |
| Administrative Clerk | 0.100 | 0.000 | 0.000 | 0.000 | 0.000 |
| Pro-Shop Assistant | 1.000 | 0.000 | 0.000 | 1.000 | 2.000 |
| Maintenance Associate | 0.000 | 0.000 | 0.000 | 1.000 | 0.000 |
| Director of Business Development and Operations | 0.250 | 0.250 | 0.000 | 0.000 | 0.000 |
| Equipment Operator | 0.250 | 0.000 | 0.000 | 0.000 | 0.000 |
| Public Works Employees | 0.098 | 0.098 | 0.000 | 0.000 | 0.000 |
| Recreation Supervisor | 0.200 | 0.100 | 0.000 | 0.000 | 0.000 |
| Senior Golf Associate | 1.000 | 1.000 | 1.000 | 0.000 | 0.000 |
| Administrative Assistant (Part Time) | 0.000 | 0.000 | 0.000 | 0.750 | 0.000 |
| Golf Course Associate (Part Time) | 0.850 | 0.312 | 0.309 | 0.290 | 0.000 |
| Maintenance Associate (Part Time) | 0.750 | 0.750 | 0.750 | 0.000 | 0.000 |
| | 8.698 | 7.710 | 7.609 | 8.590 | 8.550 |

FUND 402: PAR 3 ENTERPRISE FUND

**Par 3 Golf Course Five Year Capital Improvement Plan
FY2024 Budget**

| Description | Location | FY2023 Carryover | FY2024 Estimated | FY2025 Estimated | FY2026 Estimated | FY2027 Estimated | FY2028 Estimated | FY2024- 2028 Total |
|---|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|
| Expenditures | | | | | | | | |
| Recreation | | | | | | | | |
| Par 3 Golf Course | | | | | | | | |
| Synthetic Tee Club for Range | Golf Course | | | 22,000 | | | 28,000 | \$ 50,000 |
| Paint New/Old Clubhouse (Interior and Exterior) | Clubhouse | 53,855 | | 20,000 | 60,000 | | | \$ 80,000 |
| A/C Replacement | Clubhouse | 60,000 | | | | 90,000 | | \$ 90,000 |
| Women's/Men's Restroom Refresh | Clubhouse | | | | | | | \$ - |
| Sealcoat/Stripe Parking Lot | Clubhouse | 10,000 | | | | 25,000 | | \$ 25,000 |
| New Carpet in Proshop | Clubhouse | | | 20,000 | | | | \$ 20,000 |
| Mill/Resurface Parking Lot/repaint parking lot | Clubhouse | 15,000 | | | | | | \$ - |
| Chairlift on Back Stairs | Clubhouse | | 25,000 | | | | 150,000 | \$ 175,000 |
| Sox Erosion System installed | Clubhouse | | 60,000 | | | | | \$ 60,000 |
| Roof replacement-Clubhouse/Maint Bldgs | Clubhouse | 23,202 | | | | | | \$ - |
| expand parking lot, double parking | Golf Course | | | | | | | \$ - |
| Sod Replacement improvement range | Golf Course | 412 | 21,000 | 15,000 | 15,000 | 15,000 | 15,000 | \$ 81,000 |
| Concrete repair clubhouse and cart paths | Golf Course | 6,320 | 120,000 | | | | | \$ 120,000 |
| Landscaping Improvements | Golf Course | 6,997 | 20,000 | | 20,000 | | 20,000 | \$ 60,000 |
| Relevel 9 Tees/enhance | Golf Course | 17,194 | 50,000 | | 60,000 | | 60,000 | \$ 170,000 |
| Rebuild/Enlarge Putting Green | Golf Course | 134,250 | | | | | | \$ - |
| Renovate Old Clubhouse Restrooms | Golf Course | | 250,000 | | | | | \$ 250,000 |
| Irrigation Pump House Repairs | Golf Course | 17,767 | | | 30,000 | | | \$ 30,000 |
| Renovate Irrigation System | Golf Course | 4,250 | 40,000 | | | | | \$ 40,000 |
| Expand Maint. Building, Move Fuel Pumps, Redo Parking Configuration | | | | | | 2,750,000 | | \$ 2,750,000 |
| Facilities Assessment - Storage Building | | | | | | | | \$ - |
| Facilities Assessment - Par 3 Clubhouse | Clubhouse | | | | | | | \$ - |
| Facilities Assessment - Old Par 3 Clubhouse | Clubhouse | | | | | | | \$ - |
| Capital Improvement Program Expenditures | | \$ 349,247 | \$ 586,000 | \$ 77,000 | \$ 185,000 | \$ 2,880,000 | \$ 273,000 | \$ 4,001,000 |
| REVENUES | | | | | | | | |
| Source | | | | | | | | |
| M&I Reserve | | | \$ 586,000 | \$ 77,000 | \$ 185,000 | \$ 2,880,000 | \$ 273,000 | \$ 4,001,000 |
| Financing | | | | | | | | \$ - |
| Reserves | | | | | | | | \$ - |
| Interest | | | | | | | | \$ - |
| Capital Improvement Program Revenues | | | \$ 586,000 | \$ 77,000 | \$ 185,000 | \$ 2,880,000 | \$ 273,000 | \$ 4,001,000 |
| NET COST | | | | | | | | |
| (Surplus / (Deficit)) | | | | | | | | |
| Sub-Total - Net Cost | | | \$ - |



TOWN OF PALM BEACH

Total Planning, Zoning & Building Budget MEMORANDUM

To: Kirk Blouin, Town Manager
 Cc: James Murphy, Asst. Director of Planning, Zoning & Building
 From: Wayne Bergman, Director of Planning, Zoning & Building
 Re: FY 2024 Budget Highlights for Planning, Zoning & Building – Enterprise Fund
 Date: June 7, 2023

Total Planning, Zoning & Building Budget – Expenses

| | |
|------------------------------------|--------------------|
| FY 2024 Estimated Request: | \$4,957,312 |
| FY 2023 Anticipated Budget: | \$4,099,366 |
| FY 2023 Adopted Budget: | \$4,771,421 |

The overall Planning, Zoning & Building Department proposed FY2024 budget is estimated to increase by 3.9%, or \$185,891, over the FY 2023 Adopted Budget. This includes the two Enterprise Fund programs and the two General Fund programs. The FY 2024 budget includes: a new Design & Preservation Manager, a new Zoning Technician, 4 full-time Construction Site Monitors, \$100,000 for the study of potential landmarked buildings, town attorney attendance at all Arcom, PZC and Landmark meetings, \$25,000 for a CRS consultant for the end-of-year ISO audit, and \$35,000 for the continued scanning of historic plans. Details of the various division budgets and budget categories are shown below. The Code Review and Reform Program will continue through all FY2024, which could result in a new zoning code in early FY 2025.

Total PZB Enterprise Fund Budget – Expenses

| | |
|------------------------------------|--------------------|
| FY 2024 Estimated Request: | \$3,838,283 |
| FY 2023 Anticipated Budget: | \$3,014,978 |
| FY 2023 Adopted Budget: | \$3,773,577 |

The Planning, Zoning & Building Enterprise Fund covers the activities of the Building Division and includes the administration and enforcement of the Florida building Code. All revenues for Programs 212 and 213, which comprise this Enterprise Fund, are generated by building permit fees. These activities, and their associated expenses, occur with no cost to the Town taxpayers.

Program 212 – Permit Issuance Expenses

| | |
|------------------------------------|--------------------|
| FY 2024 Estimated Request: | \$2,138,955 |
| FY 2023 Anticipated Budget: | \$1,853,419 |
| FY 2023 Adopted Budget: | \$1,858,172 |

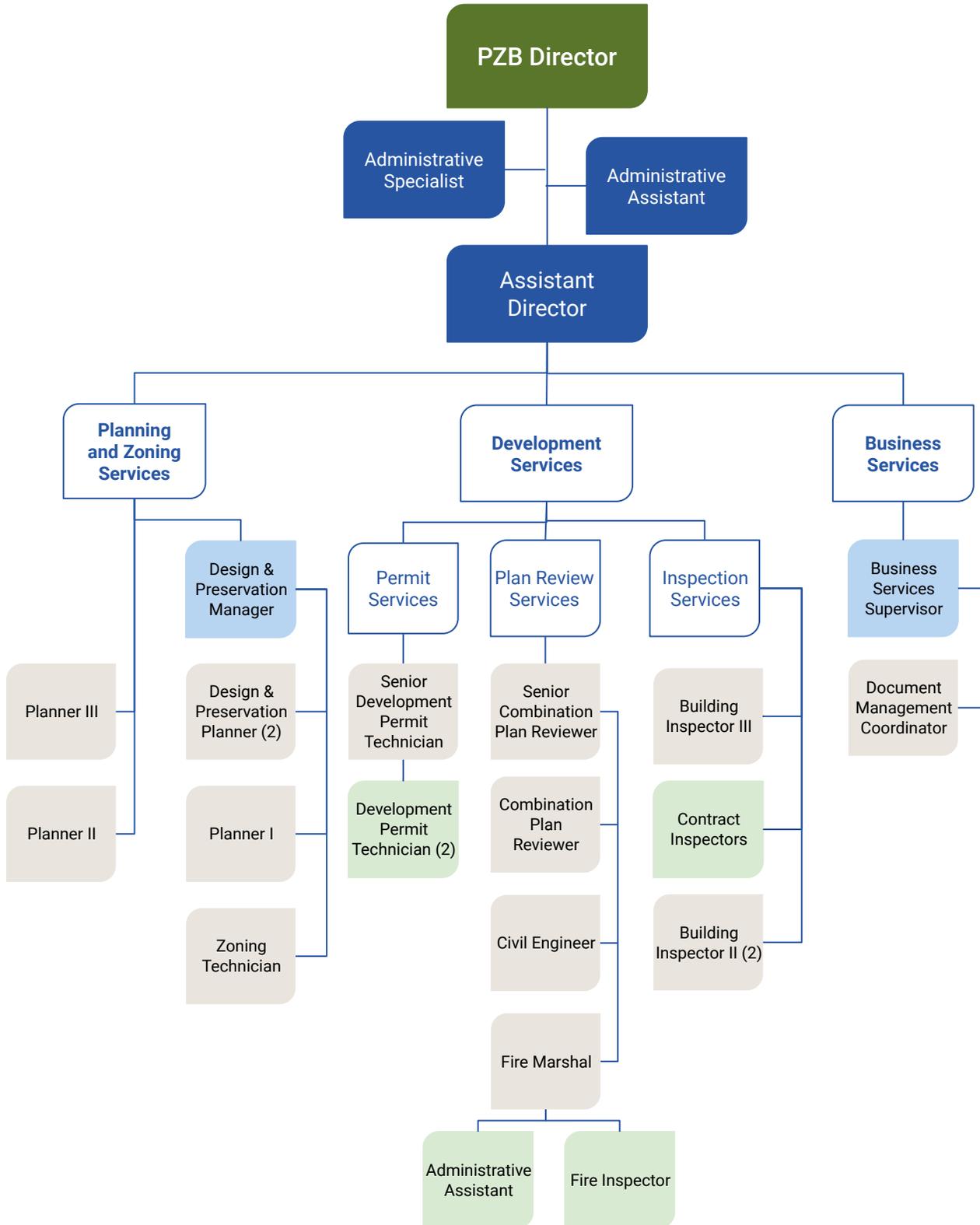
The proposed FY2024 budget for Permit Issuance reflects an estimated 15.1% increase, or \$280,784, which is due primarily to a small decrease in salaries and benefits; an increase in contracted services (GIS and the upcoming CRS audit); and a large decrease in capital projects (new PZB software paid in 2022). The program, along with Program 213, now includes full-time Construction Site Monitors (4) and a new Admin. Assistant. This program, along with Program 213 – Inspection/Compliance, is an Enterprise Fund.

Program 213 – Inspection/Compliance Expenses

| | |
|------------------------------------|--------------------|
| FY 2024 Estimated Request: | \$2,400,897 |
| FY 2023 Anticipated Budget: | \$1,923,156 |
| FY 2023 Adopted Budget: | \$2,249,042 |

The proposed FY 2024 budget for Inspection / Compliance reflects an estimated 6.8% increase, or \$151,855, which is due primarily to an increase in salaries, benefits and commodities; and a small reduction in contracted services (legal expenses). The program, along with Program 212, now includes full-time Construction Site Monitors, a new Design & Preservation Manager and a new Zoning Technician. This program, along with Program 212 – Permit Issuance, is an Enterprise Fund.

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.

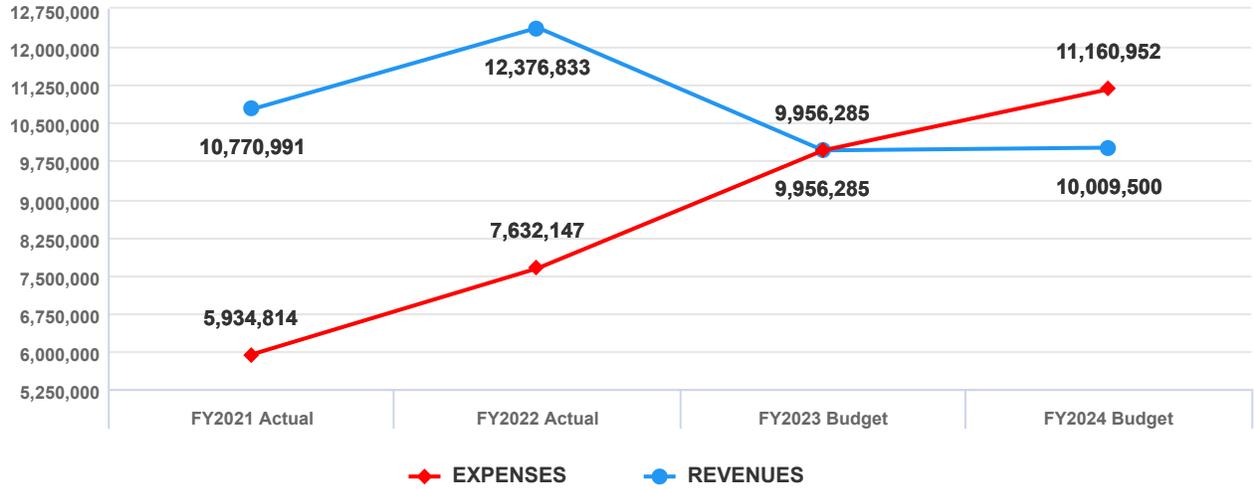
Building Enterprise Fund

Revenue and Expense Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|---|-------------------|-------------------|------------------|---------------------|---------------------|--------------------|--------------|
| Revenues | | | | | | | |
| Town Plan Review & Town Inspection | 9,847,393 | 11,018,740 | 8,985,785 | 8,985,785 | 10,000,000 | 9,000,000 | 0.16% |
| Permit Processing | 41,993 | 37,000 | 25,000 | 25,000 | 50,000 | 35,000 | 40.00% |
| Permit Penalty | 23,500 | 161,615 | 50,000 | 50,000 | 50,000 | 50,000 | -% |
| Reinspection Fees | 2,010 | 1,700 | 1,500 | 1,500 | 1,500 | 1,500 | -% |
| Contractor Registration Fees | 10,200 | 7,060 | 6,000 | 6,000 | 25 | - | (100.00%) |
| Dune Vegetation Fee | 100 | 2,864 | - | - | - | - | -% |
| Permit Revision Fee | 184,100 | 266,225 | 150,000 | 150,000 | 175,000 | 175,000 | 16.67% |
| Flood Plain Management Fee | 21,150 | 36,450 | 30,000 | 30,000 | 30,000 | 30,000 | -% |
| Right of Way Permits | 430,666 | 618,514 | 600,000 | 600,000 | 500,000 | 500,000 | (16.67%) |
| Building Inspection Fund Fees | 14,815 | 16,577 | 10,000 | 10,000 | 14,000 | 14,000 | 40.00% |
| Radon Gas | 9,952 | 11,111 | 8,000 | 8,000 | 9,000 | 9,000 | 12.50% |
| ROW Violations | 47,951 | 68,689 | 40,000 | 40,000 | 45,000 | 45,000 | 12.50% |
| Building Permit Search Fee | 107,400 | 73,500 | 40,000 | 40,000 | 50,000 | 50,000 | 25.00% |
| Interest Earnings | 2,251 | 55,489 | - | - | 300,000 | 100,000 | 100.00% |
| Miscellaneous Revenue | 570 | 1,300 | 10,000 | 10,000 | 1,000 | - | (100.00%) |
| Transfer from Equip Replacement Fund | 26,940 | - | - | - | - | - | -% |
| TOTALS | 10,770,991 | 12,376,833 | 9,956,285 | 9,956,285 | 11,225,525 | 10,009,500 | 0.53% |
| Expenses | | | | | | | |
| Salaries and Wages | 1,312,098 | 1,365,258 | 1,735,709 | 1,735,709 | 1,538,536 | 2,016,375 | 16.17% |
| Employee Benefits | 714,318 | 715,122 | 942,871 | 942,871 | 819,810 | 1,016,281 | 7.79% |
| Contractual | 675,214 | 950,383 | 1,034,200 | 1,303,131 | 1,292,726 | 1,381,800 | 6.04% |
| Commodities | 33,183 | 76,782 | 36,000 | 36,000 | 36,000 | 38,500 | 6.94% |
| Capital Outlay | - | - | - | - | - | 80,000 | 100.00% |
| Transfer to Capital (307) | - | - | 688,049 | 688,049 | 688,049 | - | (100.00%) |
| Transfer for Services to the General Fund | 3,200,000 | 4,524,601 | 5,519,456 | 5,519,456 | 5,519,456 | 6,627,997 | 20.08% |
| TOTALS | 5,934,814 | 7,632,147 | 9,956,285 | 10,225,216 | 9,894,577 | 11,160,952 | 9.15% |
| Operating Revenues Over/(Under) | | | | | | | |
| Expenses | 4,836,177 | 4,744,686 | - | (268,931) | 1,330,948 | (1,151,452) | |
| Depreciation | (7,930) | (5,634) | (89,503) | (89,503) | (89,503) | (86,897) | |
| Pension/OPEB Expense | (2,181,541) | 42,449 | - | - | - | - | |
| GASB Lease Expense | - | (46) | - | - | - | - | |
| Contingency | - | - | (187,439) | (200,886) | - | (217,708) | |
| Total Revenues Over/(Under) Expenses | 2,646,705 | 4,781,456 | (276,942) | (559,319) | 1,241,445 | (1,456,057) | |
| Beginning Net Assets | - | 2,646,705 | 7,428,161 | 7,428,161 | 7,428,161 | 8,669,606 | |
| ENDING NET ASSETS | 2,646,705 | 7,428,161 | 7,151,219 | 6,868,842 | 8,669,606 | 7,213,549 | |

Building Enterprise Fund

Building Fund



| | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------------|--------|--------|--------|--------|
| Total Full Time Equivalent Employees | 17.650 | 18.775 | 20.525 | 22.325 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|------------------|------------------|------------------|---------------------|---------------------|------------------|---------------|
| Expenses | | | | | | | |
| Salaries and Wages | 535,404 | 569,287 | 657,669 | 657,669 | 658,319 | 860,977 | 30.91% |
| Employee Benefits | 340,182 | 327,404 | 331,144 | 331,144 | 331,144 | 424,478 | 28.19% |
| Contractual | 345,522 | 500,992 | 591,900 | 850,359 | 844,956 | 834,500 | 40.99% |
| Commodities | 22,188 | 35,736 | 19,000 | 19,000 | 19,000 | 19,000 | -% |
| Depreciation | 7,930 | 5,634 | - | - | - | - | -% |
| Capital Outlay | - | - | - | - | - | - | -% |
| TOTALS | 1,251,226 | 1,439,053 | 1,599,713 | 1,858,172 | 1,853,419 | 2,138,955 | 33.71% |

* 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

** FY22 Adjusted includes FY22 adopted budget plus purchase orders written against the FY21 budget but spent against the FY22 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 FY2024 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.

PROGRAM: Permit Issuance 212

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 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|--------|--------|--------|--------|--------|
| Director of Planning Zoning & Building | 0.150 | 0.150 | 0.150 | 0.150 | 0.150 |
| Assistant Director of PZB | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| Civil Engineer | 0.500 | 0.500 | 0.500 | 0.500 | 0.500 |
| Design and Preservation Manager | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 |
| Planner II | 0.000 | 0.000 | 0.700 | 0.700 | 0.700 |
| Building Inspector III | 0.000 | 0.100 | 0.100 | 0.100 | 0.100 |
| Building Inspector II | 0.000 | 0.500 | 0.500 | 0.500 | 0.500 |
| Design & Preservation Planner | 0.000 | 0.000 | 0.000 | 0.000 | 0.600 |
| GIS Analyst | 0.000 | 0.000 | 0.000 | 0.000 | 0.500 |
| Combination Plan Reviewer Sr | 0.000 | 0.700 | 0.700 | 0.700 | 0.700 |
| Town Clerk | 0.000 | 0.000 | 0.000 | 0.000 | 0.250 |
| Business Services Supervisor | 0.500 | 0.500 | 0.500 | 0.500 | 0.500 |
| Deputy Town Clerk | 0.000 | 0.000 | 0.000 | 0.250 | 0.000 |
| Development Geoprocessor Technician | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Administrative Specialist | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| Development Permit Tech Sr | 0.000 | 0.500 | 0.500 | 0.500 | 0.500 |
| Development Permit Technician | 1.500 | 1.000 | 1.000 | 1.000 | 1.000 |
| Administrative Assistant | 0.500 | 0.500 | 0.675 | 0.500 | 0.300 |
| Administrative Assistant (Part Time) | 0.000 | 0.000 | 0.000 | 0.375 | 0.375 |
| Business Systems Analyst | 0.500 | 0.000 | 0.000 | 0.000 | 0.000 |
| Chief Construction Inspectors | 0.900 | 0.000 | 0.000 | 0.000 | 0.000 |
| Combination Plan Reviewer | 1.400 | 1.700 | 0.700 | 0.000 | 0.000 |
| Electronic Document Management Coordinator | 0.000 | 0.500 | 0.000 | 0.000 | 0.000 |
| Historic Preservation Planner | 0.000 | 0.300 | 0.300 | 0.300 | 0.000 |
| Planning Administrator | 0.300 | 0.000 | 0.000 | 0.000 | 0.000 |
| | 7.850 | 8.550 | 7.925 | 7.675 | 9.275 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Adjusted* | FY2023 Projected | FY2024 Budget | % Change |
|--------------------|------------------|------------------|------------------|---------------------|---------------------|------------------|--------------|
| Expenses | | | | | | | |
| Salaries and Wages | 776,695 | 795,971 | 1,078,040 | 1,078,040 | 880,217 | 1,155,397 | 7.18% |
| Employee Benefits | 374,136 | 387,718 | 611,727 | 611,727 | 488,666 | 591,803 | (3.26%) |
| Contractual | 329,692 | 449,391 | 442,300 | 452,772 | 447,770 | 547,300 | 23.74% |
| Commodities | 10,995 | 41,047 | 17,000 | 17,000 | 17,000 | 19,500 | 14.71% |
| Depreciation | - | - | 89,503 | 89,503 | 89,503 | 86,897 | (2.91%) |
| TOTALS | 1,491,518 | 1,674,127 | 2,238,570 | 2,249,042 | 1,923,156 | 2,400,897 | 7.25% |

* 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 FY2024 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 large increase is due primarily to the additional of 4 full-time construction monitor positions.

CONTRACTUAL

Contract costs related to construction permits, including permit inspections, travel and education and storage and scanning. The decrease is primarily due to the decrease of \$82,500 in legal advice for the program.

COMMODITIES

Office supplies and any necessary hardware or software enhancements.

PROGRAM: Permit Issuance 212

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|--------|--------|--------|--------|--------|
| Director of Planning Zoning & Building | 0.100 | 0.100 | 0.100 | 0.100 | 0.100 |
| Assistant Director of PZB | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| Civil Engineer | 0.500 | 0.500 | 0.500 | 0.500 | 0.500 |
| Building Inspector III | 0.000 | 0.900 | 0.900 | 0.900 | 0.900 |
| Building Inspector II | 2.100 | 2.500 | 2.500 | 2.500 | 2.500 |
| GIS Analyst | 0.000 | 0.000 | 0.000 | 0.000 | 0.500 |
| Combination Plan Reviewer Sr | 0.000 | 0.300 | 0.300 | 0.300 | 0.300 |
| Planner II | 0.000 | 0.000 | 0.300 | 0.300 | 0.300 |
| Planner I | 0.000 | 0.000 | 0.500 | 0.500 | 0.500 |
| Town Clerk | 0.000 | 0.000 | 0.000 | 0.000 | 0.250 |
| Business Services Supervisor | 0.500 | 0.500 | 0.500 | 0.500 | 0.500 |
| Deputy Town Clerk | 0.000 | 0.000 | 0.000 | 0.250 | 0.000 |
| Administrative Specialist | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 |
| Zoning Technician | 0.000 | 0.500 | 0.000 | 0.500 | 0.500 |
| Construction Site Monitor | 0.000 | 0.000 | 1.750 | 4.000 | 4.000 |
| Development Permit Tech Sr | 0.000 | 0.500 | 0.500 | 0.500 | 0.500 |
| Development Permit Technician | 1.500 | 1.000 | 1.000 | 1.000 | 1.000 |
| Administrative Assistant | 0.000 | 0.000 | 0.200 | 0.500 | 0.200 |
| Building Inspector I | 0.000 | 1.000 | 1.000 | 0.000 | 0.000 |
| Business Systems Analyst | 0.500 | 0.000 | 0.000 | 0.000 | 0.000 |
| Combination Inspector | 2.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Combination Plan Reviewer | 0.600 | 0.300 | 0.300 | 0.000 | 0.000 |
| Electronic Document Management Coordinator | 0.000 | 0.500 | 0.000 | 0.000 | 0.000 |
| | 8.300 | 9.100 | 10.850 | 12.850 | 13.050 |



Internal Service Funds

Town of Palm Beach / FY 2024 Proposed Annual Budget

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, newsletters, and the Town-wide safety manual
 - ◆ Periodic safety inspections of Town facilities and property
 - ◆ Conducting motor vehicle report checks
 - ◆ Create and update various manuals and procedures as needed

Revenue and Expense Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|--------------------------------------|------------------|------------------|------------------|---------------------|------------------|--------------|
| Revenues | | | | | | |
| Risk Funding | 2,010,439 | 2,173,487 | 2,274,106 | 2,274,106 | 2,329,817 | 2.45% |
| Insurance Proceeds | 93,026 | 103,846 | - | 90,000 | - | -% |
| Interest on Investments | (7,438) | (224,619) | 100,000 | 250,000 | 150,000 | 50.00% |
| TOTALS | 2,096,027 | 2,052,714 | 2,374,106 | 2,614,106 | 2,479,817 | 4.45% |
| Expenses | | | | | | |
| Salaries and Wages | 124,685 | 168,186 | 141,387 | 125,000 | 129,019 | (8.75%) |
| Employee Benefits | 440,633 | 261,327 | 602,391 | 600,264 | 609,925 | 1.25% |
| Contractual | 1,411,591 | 1,355,461 | 1,983,093 | 1,985,745 | 2,259,375 | 13.93% |
| Commodities | 2,124 | 2,073 | 3,201 | 2,861 | 3,631 | 13.43% |
| Capital Outlay | - | - | - | - | - | -% |
| Depreciation | 1,379 | - | - | - | - | -% |
| Other (Contingency) | - | - | 3,000,000 | - | 3,000,000 | -% |
| TOTALS | 1,980,412 | 1,787,046 | 5,730,072 | 2,713,870 | 6,001,950 | 4.74% |
| Total Revenues Over/(Under) Expenses | 115,615 | 265,667 | (3,355,966) | (99,764) | (3,522,133) | |
| Gain/(Loss) on disposal of assets | (17,700) | - | - | - | - | |
| Beginning Net Assets | 5,387,502 | 5,485,417 | 5,751,084 | 5,751,084 | 5,651,320 | |
| ENDING NET ASSETS | 5,485,417 | 5,751,084 | 2,395,118 | 5,651,320 | 2,129,187 | |

REVENUES

Risk Funding

Amount transferred from the general fund

Miscellaneous

Insurance Proceeds are from the subrogation of claims received from at fault 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 decrease in salary is from removing positions that assist Risk from Human Resources to Finance. The FY24 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 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. In addition to the unfunded mandate for PTSD training for public safety and the anticipated increase in premium for property coverage.

Commodities

Increase due to allocation of funds in the training account

Contingency

Contingency policies for Risk were adopted October 1, 2001 via Resolution #55-01 to ensure financial stabilization.

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---------------------------------------|--------|--------|--------|--------|--------|
| Assistant Town Manager | 0.000 | 0.000 | 0.100 | 0.000 | 0.000 |
| Director of Finance | 0.000 | 0.000 | 0.000 | 0.100 | 0.000 |
| People & Culture Division Director | 0.000 | 0.000 | 0.200 | 0.000 | 0.000 |
| Risk Manager | 1.000 | 1.000 | 0.900 | 1.000 | 1.000 |
| Accountant I | 0.000 | 0.000 | 0.000 | 0.000 | 0.050 |
| Accounting Technician | 0.000 | 0.000 | 0.000 | 0.050 | 0.000 |
| Administrative Assistant | 0.000 | 0.400 | 0.200 | 0.000 | 0.000 |
| Assistant Director of Human Resources | 0.100 | 0.100 | 0.000 | 0.000 | 0.000 |
| Director of Human Resources | 0.280 | 0.280 | 0.000 | 0.000 | 0.000 |
| People and Culture Specialist | 0.250 | 0.000 | 0.000 | 0.000 | 0.000 |
| | 1.630 | 1.780 | 1.400 | 1.150 | 1.050 |



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.

The Town of Palm Beach has re-established a Town Clinic, located at Public Works, on Old Okeechobee Road in West Palm Beach.

The overall Employee Health budget is expected to increase, in anticipation of the requested expansion of Clinic services to include primary care (\$122K of overall increase) and annual increases in claims and stop-loss. Rates for Stop Loss coverage will increase by an estimated 15%, thus increasing the overall fixed rates for health insurance in FY24. Costs for health insurance claims, as expected, began to level out during FY23, providing a lower estimated increase of 0.4% for FY24. Claims were dramatically affected in FY22, causing an increase in employee premiums for the plan year 2023 (calendar). The increase in Clinic services, contracted out to Concentra, will provide minor urgent care and primary care services to all employees, ultimately impacting claims and reducing the overall claims expense in the upcoming and future years. The ROI will not be realized until we can review future claims experience. Additionally, the increase in clinic costs encompass the ultrasound costs associated with annual physicals for all public safety.

Revenue and Expense Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|--|------------------|------------------|------------------|---------------------|------------------|--------------|
| Revenues | | | | | | |
| Employer Contributions | 3,677,308 | 3,682,558 | 4,427,484 | 4,427,484 | 4,870,232 | 10.00% |
| Employee Contributions | 794,165 | 849,069 | 880,000 | 912,098 | 891,400 | 1.30% |
| Insurance Recoveries | - | - | - | 2,709 | - | -% |
| Miscellaneous Revenue | 154,332 | 8,356 | - | - | - | -% |
| Interest Income | 934 | (148,873) | 100,000 | 245,000 | 100,000 | -% |
| TOTALS | 4,626,740 | 4,391,110 | 5,407,484 | 5,587,291 | 5,861,632 | 8.40% |
| Expenses | | | | | | |
| Salaries and Wages | 48,828 | 50,653 | 84,306 | 80,000 | 90,219 | 7.01% |
| Employee Benefits | 5,112,109 | 5,720,361 | 6,314,908 | 5,636,938 | 6,437,419 | 1.94% |
| Contractual | 66,782 | 113,136 | 438,473 | 442,845 | 532,696 | 21.49% |
| Commodities | 400 | 1,262 | 1,834 | 2,049 | 3,011 | 64.18% |
| Capital Outlay | - | - | - | - | - | -% |
| Other (Contingency) | - | - | 500,000 | - | 500,000 | -% |
| TOTALS | 5,228,119 | 5,885,412 | 7,339,521 | 6,161,832 | 7,563,345 | 3.05% |
| Total Revenues Over/ (Under) Expenses | (601,379) | (1,494,302) | (1,932,037) | (574,541) | (1,701,713) | |
| Beginning Net Assets | 7,890,457 | 7,289,079 | 5,794,777 | 5,794,777 | 5,220,236 | |
| ENDING NET ASSETS | 7,289,079 | 5,794,777 | 3,862,740 | 5,220,236 | 3,518,523 | |

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. The Town contribution will increase 10% in FY24. There was a 20% increase in FY23, the first increase since FY13.

Employee Contributions

The employee portion of health care expenses are calculated based on experience and actuarial analysis by the Gehring Group.

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 FY2024 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 professional and other contracted services for the Town's Clinic, contracted services for a 1094-C/1095-C filing program, and off-site document and record storage services.

Commodities

Commodities include office supplies and training expenses associated with professional development.

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---------------------------------------|--------|--------|--------|--------|--------|
| Director Of People & Culture | 0.000 | 0.000 | 0.000 | 0.000 | 0.100 |
| People & Culture Division Director | 0.000 | 0.000 | 0.100 | 0.150 | 0.000 |
| Risk Manager | 0.000 | 0.000 | 0.100 | 0.000 | 0.000 |
| People & Culture Manager | 0.000 | 0.000 | 0.000 | 0.050 | 0.050 |
| Talent Development Officer | 0.000 | 0.000 | 0.000 | 0.000 | 0.050 |
| People & Culture Generalist | 0.000 | 0.000 | 0.050 | 0.300 | 0.300 |
| People & Culture Coordinator | 0.320 | 0.320 | 0.050 | 0.050 | 0.350 |
| Administrative Assistant | 0.000 | 0.400 | 0.100 | 0.050 | 0.050 |
| Assistant Director of Human Resources | 0.200 | 0.200 | 0.000 | 0.000 | 0.000 |
| Director of Human Resources | 0.100 | 0.100 | 0.000 | 0.000 | 0.000 |
| People and Culture Analyst | 0.100 | 0.100 | 0.250 | 0.050 | 0.000 |
| People and Culture Specialist | 0.200 | 0.000 | 0.000 | 0.300 | 0.000 |
| | 0.920 | 1.120 | 0.650 | 0.950 | 0.900 |

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

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|--------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|----------------|
| Revenues | | | | | | |
| Interest on Investments | (2,609) | (764,751) | 100,000 | 260,000 | 100,000 | -% |
| Surplus Equipment Proceeds | 109,744 | (11,082) | 75,000 | 75,000 | 75,000 | -% |
| Transfer from Gen and Other Funds | 2,609,004 | 2,467,736 | 2,145,297 | 2,145,297 | 2,113,014 | (1.50%) |
| Donations | - | 100,000 | - | - | - | -% |
| Miscellaneous | - | - | - | - | - | -% |
| TOTALS | 2,716,139 | 1,791,904 | 2,320,297 | 2,480,297 | 2,288,014 | (6.37%) |
| Expenses | | | | | | |
| Transfer to Enterprise Funds | 26,940 | 71,517 | - | - | - | -% |
| Contractual | 9,688 | 130,885 | - | 142,952 | - | -% |
| Capital Lease - Kiosks | 2,192 | 594 | - | 28,182 | - | -% |
| Capital Outlay - Equipment | 1,649,327 | 1,661,158 | 1,422,819 | 1,804,138 | 1,334,870 | (6.18%) |
| Capital Outlay - IT Equipment | 96,967 | 256,748 | 992,260 | 707,729 | 912,587 | (8.03%) |
| TOTALS | 1,785,115 | 2,120,902 | 2,415,079 | 2,683,001 | 2,247,457 | (6.94%) |
| Total Revenues Over/(Under) Expenses | 931,024 | (328,999) | (94,782) | (202,704) | 40,557 | |
| Contingency | - | - | (500,000) | - | (500,000) | |
| Beg Investment in Capital Assets | 9,400,495 | 9,441,722 | 9,262,576 | 9,262,576 | 11,510,033 | |
| Beg Unrestricted Net Assets | 19,926,673 | 20,816,470 | 20,666,618 | 20,666,618 | 18,216,456 | |
| ENDING NET ASSETS | 30,258,192 | 29,929,194 | 29,334,412 | 29,726,490 | 29,267,046 | |

REVENUE

The interest revenue is based upon the financial market conditions and funds available for investment

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
FY 2024**

| Department | Depreciation |
|---------------------------|---------------------|
| Town Manager's Office | \$ - |
| Information Technology | 128,717 |
| Town Clerk | - |
| Finance | 1,820 |
| Planning and Zoning | 2,303 |
| Recreation | 48,744 |
| Fire Rescue | 673,272 |
| Police | 588,792 |
| Public Works | 669,366 |
| Coastal Fund | - |
| Total Depreciation | \$ 2,113,014 |

Replacement Equipment FY 2024

| Department | Cost |
|---|---------------------|
| Police | |
| Camera Surveillance Project | 389,300 |
| Hybrid Admin Explorer | 33,000 |
| Fingerprint Developer Workstation | 5,000 |
| Electronic Diagnostic Kit | 6,000 |
| Safe/Cabinets in Patrol Room | 5,000 |
| A/C Freon Machine | 6,000 |
| Public Works | |
| Ford Escape | 33,895 |
| Two Ford Pickups | 61,352 |
| Ford Service Truck | 40,084 |
| Trash Crane | 253,000 |
| Bulldozer | 447,000 |
| Riding Lawnmower | 18,200 |
| Ford F-150 Crew Cab | 33,895 |
| Finace | |
| Folding Machine | 2,830 |
| Information Technology | |
| Computer Equipment | 912,587 |
| Total Equipment Replacement Expenditures | \$ 2,247,143 |





Trust and Agency Funds

Town of Palm Beach / FY 2024 Proposed Annual Budget

FUND 600: RETIREMENT FUND

The Town provides pension benefits for General Employees, Police Officers and Firefighters. Approximately 295 active employees and 441 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 People and Culture 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 People and Culture.

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 | 3.50% | 3% | 3% | Voluntary up to the maximum allowable under IRS regulations | Up to 2.0% |
| Lifeguard Employees | 3.50% | 3% | 3% | | Up to 2.0% |
| Firefighter Union | 8.50% | | | | |
| Firefighter Non-Union | 8.50% | | | | |
| Police Officer | 8.50% | | | | |

The FY24 actuarially determined contribution to the defined benefit plan totals \$12,650,878. Due to concerns about the rising unfunded liability in the pension fund, a funding policy was adopted that would require annual appropriations of the annual required contribution plus \$5,420,000 to be capped at \$18 million, indexed for inflation. 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.

| As of Fiscal Year End | FY2018 | FY2019 | FY2020 | FY2021 | FY2022 |
|-----------------------|--------|--------|--------|--------|--------|
| General Employees | 72.90% | 73.60% | 74.60% | 77.70% | 77.30% |
| Lifeguards | 63.80% | 66.00% | 69.80% | 73.70% | 72.50% |
| Police | 71.10% | 72.40% | 75.60% | 78.80% | 77.00% |
| Fire-Rescue | 63.70% | 65.20% | 68.20% | 71.90% | 71.50% |

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 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| General | \$ 3,276,537 | \$ 3,560,240 | \$ 3,636,738 | \$ 3,493,970 | \$ 3,819,225 |
| Lifeguards | \$ 210,518 | \$ 215,911 | \$ 195,379 | \$ 182,855 | \$ 202,223 |
| Police | \$ 3,280,844 | \$ 3,653,689 | \$ 3,521,362 | \$ 3,446,777 | \$ 3,928,198 |
| Fire-Rescue | \$ 3,972,519 | \$ 4,362,652 | \$ 4,392,526 | \$ 4,333,641 | \$ 4,701,232 |
| Total | \$ 10,740,418 | \$ 11,792,492 | \$ 11,746,005 | \$ 11,457,243 | \$ 12,650,878 |
| Extraordinary Contributions | \$ 5,420,000 | \$ 5,420,000 | \$ 5,420,000 | \$ 5,420,000 | \$ 5,420,000 |
| Total Town Contributions | \$ 16,160,418 | \$ 17,212,492 | \$ 17,166,005 | \$ 16,877,243 | \$ 18,070,878 |

The Town's total contribution for the defined benefit and defined contribution plans for FY24 and FY23 is shown below. The FY24 total below increased due mainly to unfavorable investment performance.

| Town Retirement Contributions | FY2023 | FY2024 | Change | % Change |
|--|----------------------|----------------------|---------------------|-----------------|
| General Employees DB | \$ 3,493,970 | 3,819,225 | \$ 325,255 | 9.31% |
| Lifeguards DB | 182,855 | 202,223 | 19,368 | 10.59% |
| Police DB | 3,446,777 | 3,928,198 | 481,421 | 13.97% |
| Fire-Rescue DB | 4,333,641 | 4,701,232 | 367,591 | 8.48% |
| Total DB Contribution | 11,457,243 | 12,650,878 | 1,193,635 | 10.42% |
| DC Contributions | 750,267 | 814,605 | 64,338 | 8.58% |
| Total Town DB And DC Contribution | \$ 12,207,510 | \$ 13,465,483 | \$ 1,257,973 | 10.30% |

The DC plan is available to 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 per year are shown below:

| DC Contributions | FY2020 Actual | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2024 Budget |
|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General | \$ 450,148 | \$ 469,444 | \$ 504,896 | \$ 738,462 | \$ 805,508 |
| Lifeguards | 2,356 | 424 | 1,393 | 11,805 | 9,097 |
| Total | \$ 452,504 | \$ 469,868 | \$ 506,289 | \$ 750,267 | \$ 814,605 |

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, 2022

| | Total Plan | General | Ocean Rescue | Police | Firefighters |
|------------------------------|---------------|---------------|--------------|---------------|---------------|
| Participants | 295 | 166 | 2 | 60 | 67 |
| Total Plan | | | | | |
| Employer Normal Cost | 14.14% | 9.77% | -% | 18.95% | 18.66% |
| Amortization of UAAL | 40.57% | 22.50% | -% | 58.37% | 58.14% |
| Total | 54.71% | 32.27% | -% | 77.32% | 76.80% |
| Town Contribution | \$ 12,650,878 | \$ 3,819,225 | \$ 202,223 | \$ 3,928,198 | \$ 4,701,232 |
| Plan B - Ongoing Plan | | | | | |
| Employer Normal Cost | 14.14% | 9.77% | -% | 18.95% | 18.66% |
| Amortization of UAAL | 2.55% | 1.85% | -% | 3.15% | 3.41% |
| Total | 16.69% | 11.62% | -% | 22.10% | 22.07% |
| Town Contribution | \$ 3,858,135 | \$ 1,375,252 | \$ 9,113 | \$ 1,122,778 | \$ 1,350,992 |
| Plan A - Legacy Plan | | | | | |
| Employer Normal Cost | - | - | - | - | - |
| Amortization of UAAL | 38.02% | 20.65% | -% | 55.22% | 54.73% |
| Total | 38.02% | 20.65% | -% | 55.22% | 54.73% |
| Town Contribution | \$ 8,792,743 | \$ 2,443,973 | \$ 193,110 | \$ 2,805,420 | \$ 3,350,240 |
| Legacy cost | 69.5% | 64.0% | 95.5% | 71.4% | 71.3% |

The Town Council previously committed to lowering the investment return assumption from the current 6.4% to 6% by .2% per year. As of the September 30, 2022 valuation date, the cost to lower the assumption to 6% immediately would increase the Town Contribution for FY24 by \$1,340,618 and increase the UAAL by \$17,022,498. The details are shown in the chart below.

| | Total Plan |
|--------------------------------|----------------|
| Current Rate of 6.4% | |
| Employer Normal Cost | 14.14% |
| Amortization of UAAL | 40.57% |
| Total | 54.71% |
| Town Contribution | \$ 12,650,878 |
| UAAL | \$ 91,096,064 |
| Funded Ratio | 75.20% |
| Assumption Change to 6% | |
| Employer Normal Cost | 15.79% |
| Amortization of UAAL | 44.67% |
| Total | 60.46% |
| Town Contribution | \$ 13,991,496 |
| UAAL | \$ 108,118,562 |
| Funded Ratio | 71.90% |
| Difference | |
| Town Contribution | \$ 1,340,618 |
| UAAL | \$ 17,022,498 |
| Funded Ratio | (3.30%) |

UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)

The UAAL as of September 30, 2022, for all pension groups is \$91,096,064. 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.

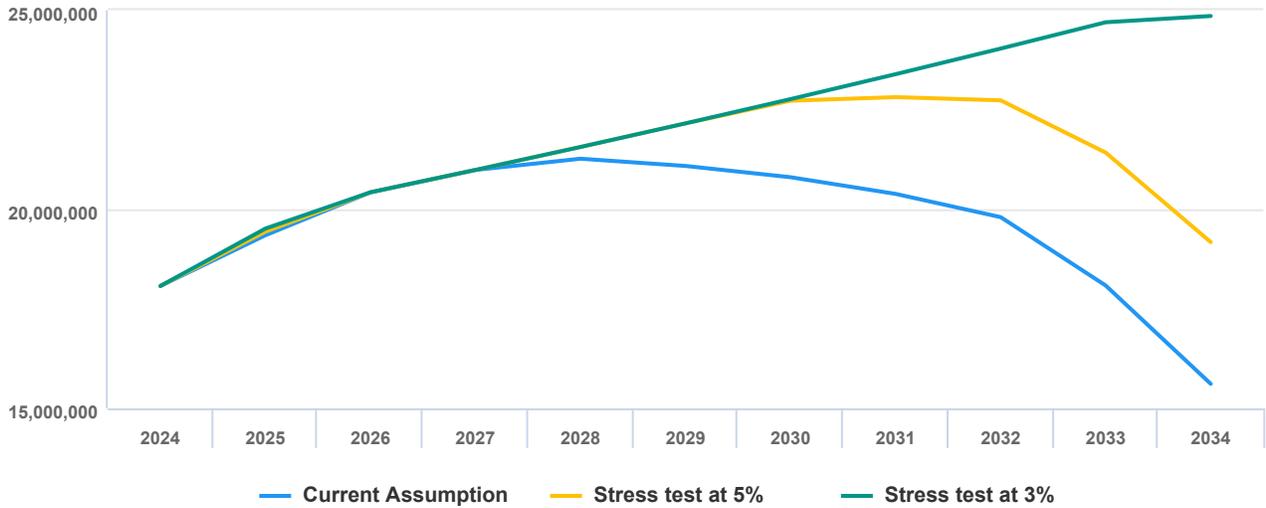
| Date | | General | Lifeguard | Police | Firefighter | Total |
|-------------|--|--------------------|------------------|--------------------|--------------------|--------------------|
| 2009 | Initial Unfunded | 9,191,608 | 553,866 | 2,960,354 | 11,011,700 | 23,717,528 |
| | Experience (Gain)/Loss | | | | | |
| 2010 | Experience (Gain)/Loss | 925,751 | 51,732 | 643,136 | 1,040,480 | 2,661,099 |
| 2011 | Experience (Gain)/Loss | (2,826,133) | 88,347 | 304,076 | (840,267) | (3,273,977) |
| 2012 | Experience (Gain)/Loss | 3,110,664 | 202,098 | 4,354,714 | 3,818,194 | 11,485,670 |
| 2013 | Experience (Gain)/Loss | (642,767) | 17,427 | 1,665,653 | 1,462,877 | 2,503,190 |
| 2014 | Experience (Gain)/Loss | (55,339) | (13,275) | 701,601 | 135,106 | 768,093 |
| 2015 | Experience (Gain)/Loss | 1,887,674 | 70,453 | 1,791,263 | 1,679,614 | 5,429,004 |
| 2016 | Experience (Gain)/Loss | 25,155 | (9,653) | (439,796) | 2,273,345 | 1,849,051 |
| 2017 | Experience (Gain)/Loss | 145,721 | 61,207 | 228,080 | 423,944 | 858,952 |
| 2018 | Experience (Gain)/Loss | 1,420,862 | 58,451 | 526,905 | 960,017 | 2,966,235 |
| 2019 | Experience (Gain)/Loss | 798,437 | 18,301 | 1,112,238 | 1,211,429 | 3,140,405 |
| 2020 | Experience (Gain)/Loss | 164,253 | (17,915) | (334,367) | (3,912) | (191,941) |
| 2021 | Experience (Gain)/Loss | (2,555,015) | (67,382) | (1,372,717) | (2,100,657) | (6,095,771) |
| 2022 | Experience (Gain)/Loss | 950,037 | 212,577 | 3,356,245 | 2,385,808 | 6,904,667 |
| | Total Experience (Gain)/Loss | 3,349,300 | 672,368 | 12,537,031 | 12,445,978 | 29,004,677 |
| | Benefit Changes | | | | | |
| 2012 | Benefit Changes | (3,385,448) | (160,369) | (2,981,093) | (5,274,530) | (11,801,440) |
| 2013 | Benefit Changes | 54,248 | - | - | - | 54,248 |
| 2014 | Benefit Changes | 28,178 | 1,118 | 60,567 | 25,525 | 115,388 |
| 2015 | Benefit Changes | - | - | 616,318 | 294,853 | 911,171 |
| 2016 | Benefit Changes | 1,064,354 | 15,048 | - | 599,619 | 1,679,021 |
| 2017 | Benefit Changes | - | - | - | - | - |
| | Total Benefit Changes | (2,238,668) | (144,203) | (2,304,208) | (4,354,533) | (9,041,612) |
| | Assumption Method Changes | | | | | |
| 2010 | Assumption Method Changes | (1,384,277) | (37,395) | (495,037) | (612,928) | (2,529,637) |
| 2011 | Assumption Method Changes | (87,388) | 48,824 | 303,928 | 154,842 | 420,206 |
| 2012 | Assumption Method Changes | 3,480,084 | 189,828 | 3,428,496 | 3,566,389 | 10,664,797 |
| 2015 | Assumption Method Changes | 4,847,245 | 133,435 | 1,375,986 | 1,813,258 | 8,169,924 |
| 2016 | Assumption Method Changes | 1,902,029 | 123,146 | 2,333,663 | 2,428,194 | 6,787,032 |
| 2017 | Assumption Method Changes | 891,661 | 46,119 | 822,516 | 889,332 | 2,649,628 |
| 2018 | Assumption Method Changes | 918,910 | 47,149 | 844,783 | 923,487 | 2,734,329 |
| 2019 | Assumption Method Changes | 930,357 | 40,247 | 549,973 | 992,826 | 2,513,403 |
| 2020 | Assumption Method Changes | 1,459,518 | (20,555) | (224,141) | 100,431 | 1,315,253 |
| 2021 | Assumption Method Changes | 2,385,022 | 116,279 | 1,736,205 | 2,425,356 | 6,662,862 |
| 2022 | Assumption Method Changes | 2,658,082 | 129,016 | 2,472,333 | 2,768,243 | 8,027,674 |
| | Total Assumption Method Changes | 18,001,243 | 816,093 | 13,148,705 | 15,449,430 | 47,415,471 |
| | UAAL as of September 30, 2022 | 28,303,483 | 1,898,124 | 26,341,882 | 34,552,575 | 91,096,064 |
| | Membership - Retirees | 216 | 12 | 106 | 107 | 441 |
| | Membership - Active | 166 | 2 | 60 | 67 | 295 |
| | Membership - Terminated/Vested | 42 | 3 | 23 | 27 | 95 |
| | Ratio of Total Membership to UAAL | 66,753 | 111,654 | 139,375 | 171,903 | 109,622 |

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 6.4% used in the September 30, 2022 Actuarial Valuation Report to 6.0% as of September 30, 2024.

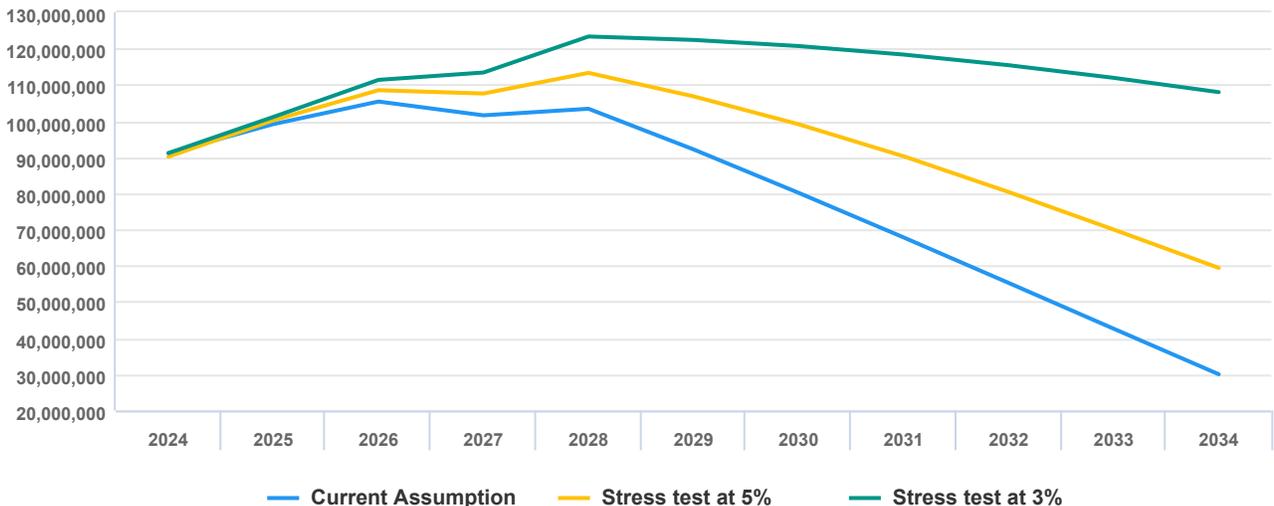
This forecast was stress tested using an estimated actual return on the market value of assets of 5% per year and 3% per year. The results are shown on the following charts for UAAL and Employer Contribution.

Employer Contribution Forecast



Since last year, there has been a setback in the UAAL forecast. This is due mainly to investment losses in FY22. The 10-year projection from GRS has the Retirement Fund 92.9% funded, with current assumptions, in FY34.

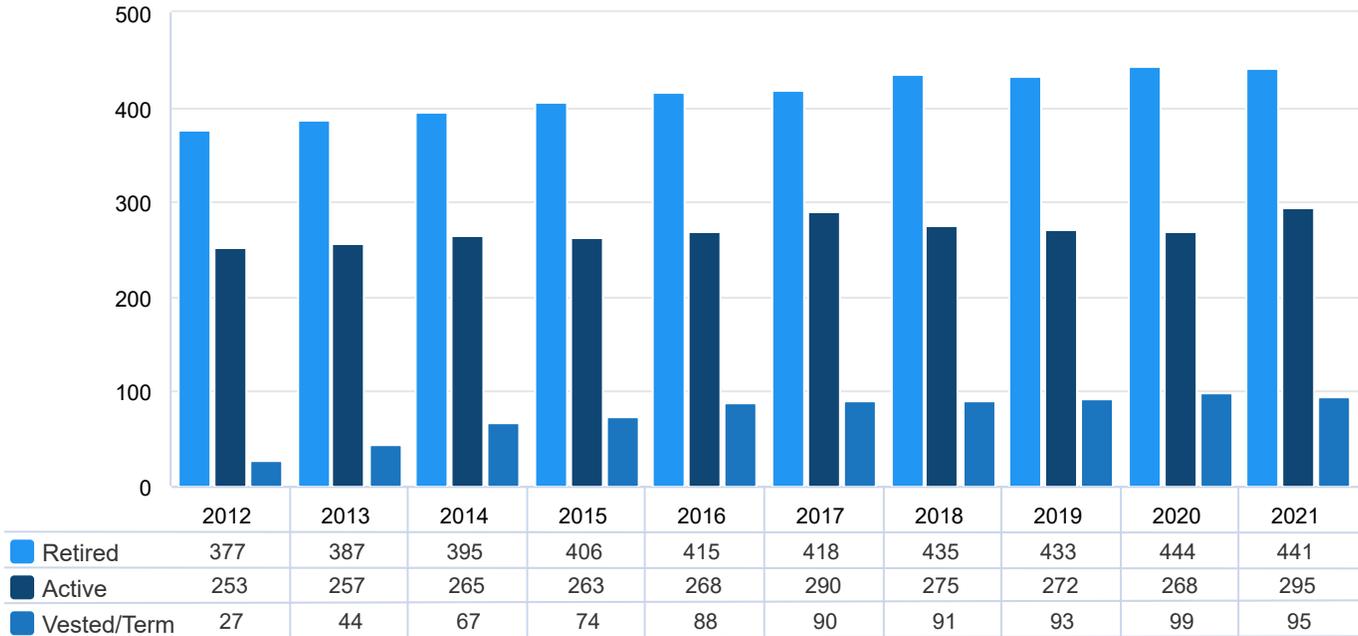
UAAL Forecast



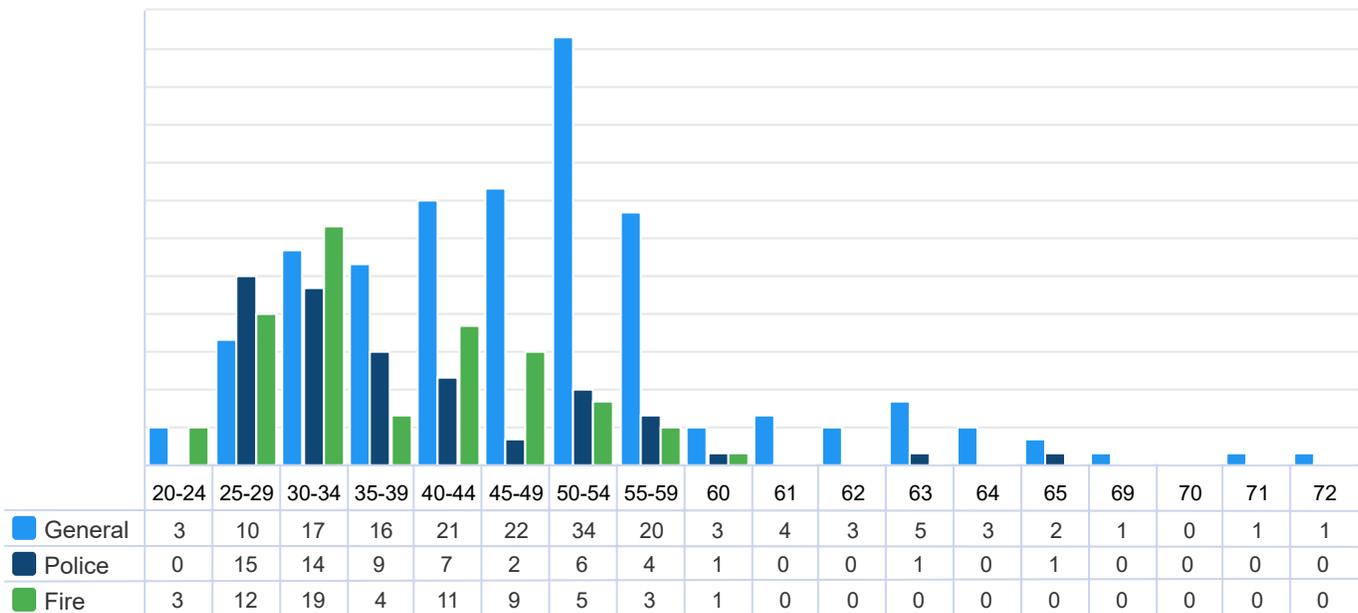
DEMOGRAPHIC INFORMATION

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, 2022, Actuarial Report.

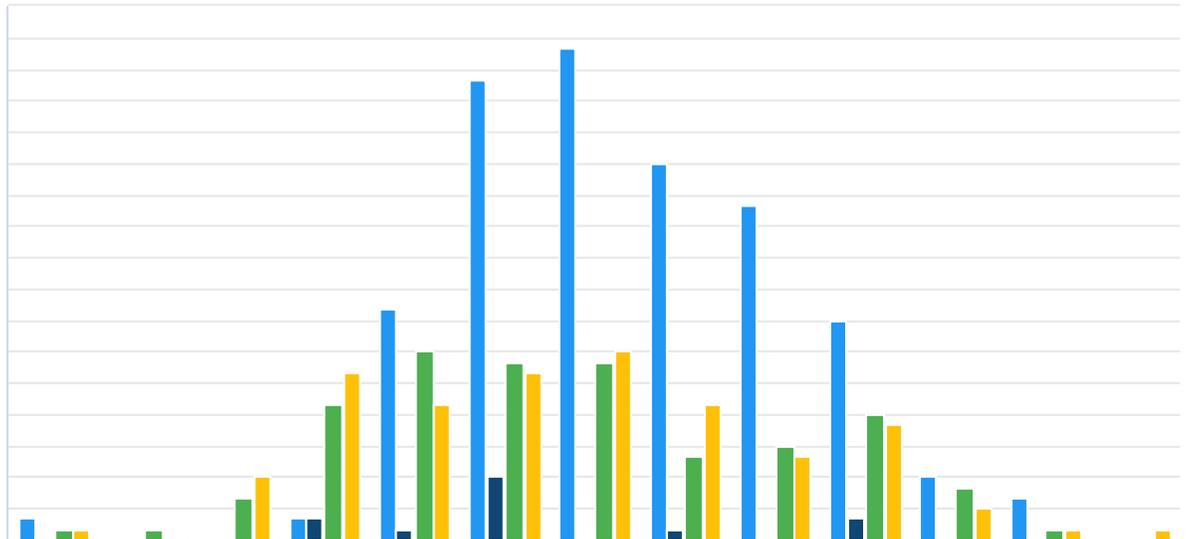
Total Member Profile



Distribution of Active Members by Age



Distribution of Retirees & Beneficiaries by Age



| | Under 40 | 40-44 | 45-49 | 50-54 | 55-59 | 60-64 | 65-69 | 70-74 | 75-79 | 80-84 | 85-89 | 90-94 | 95-99 |
|--------------|----------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| General | 2 | 0 | 0 | 2 | 22 | 44 | 47 | 36 | 32 | 21 | 6 | 4 | 0 |
| Ocean Rescue | 0 | 0 | 0 | 2 | 1 | 6 | 0 | 1 | 0 | 2 | 0 | 0 | 0 |
| Police | 1 | 1 | 4 | 13 | 18 | 17 | 17 | 8 | 9 | 12 | 5 | 1 | 0 |
| Firefighters | 1 | 0 | 6 | 16 | 13 | 16 | 18 | 13 | 8 | 11 | 3 | 1 | 1 |

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

1. General: 30 or more years of service, regardless of age; or age 55 with 10 or more years of service
2. 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.
3. 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.
4. 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.

Pension Amount

Plan A

1. 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.
2. 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.
3. 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.

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.

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 FUND

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|--------------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|--------------------------|---------------------|
| Revenues | | | | | | |
| Employer Contributions | 11,665,547 | 11,746,005 | 11,457,243 | 11,457,243 | 12,650,878 | 10.42% |
| Employee Contributions | 1,222,270 | 1,327,380 | 1,650,000 | 1,327,000 | 1,600,000 | (3.03%) |
| Use of Prepaid Contributions | - | - | - | - | - | -% |
| Gain/(Loss) on Investments | 41,277,449 | (59,773,777) | 2,850,000 | 1,400,000 | 2,500,000 | (12.28%) |
| Miscellaneous | 16,827 | 0 | 5,000 | 5,600 | 5,000 | -% |
| Investment Income | 10,697,238 | 14,655,629 | 14,825,000 | 36,500,000 | 14,825,000 | -% |
| Transfer from General Fund | 5,420,000 | 5,420,000 | 5,420,000 | 5,420,000 | 5,420,000 | -% |
| TOTALS | 70,299,332 | (26,624,762) | 36,207,243 | 56,109,843 | 37,000,878 | 2.19% |
| Expenses | | | | | | |
| Salaries and Wages | 30,469 | 44,836 | 90,736 | 37,750 | 90,935 | 0.22% |
| Employee Benefits | 23,307 | 31,307 | 42,493 | 34,165 | 43,215 | 1.70% |
| Contractual | 22,937,386 | 24,009,397 | 23,653,700 | 24,823,505 | 24,833,500 | 4.99% |
| TOTALS | 22,991,161 | 24,085,540 | 23,786,929 | 24,895,420 | 24,967,650 | 4.96% |
| Total Revenues Over/(Under) Expenses | 47,308,170 | (50,710,302) | 12,420,314 | 31,214,423 | 12,033,228 | |
| Beginning Net Assets | 240,907,941 | 288,216,111 | 237,505,809 | 237,505,809 | 268,720,232 | |
| ENDING NET ASSETS | 288,216,111 | 237,505,809 | 249,926,123 | 268,720,232 | 280,753,460 | |

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 7.0% 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 on the following page. The FY2023 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 line item reflects anticipated pension payments and operating costs.

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---------------------------------------|--------|--------|--------|--------|--------|
| Director of Finance | 0.100 | 0.100 | 0.100 | 0.100 | 0.000 |
| Director Of People & Culture | 0.000 | 0.000 | 0.000 | 0.000 | 0.100 |
| People & Culture Division Director | 0.000 | 0.000 | 0.100 | 0.100 | 0.000 |
| Controller | 0.000 | 0.000 | 0.000 | 0.000 | 0.025 |
| Assistant Director of Finance | 0.025 | 0.025 | 0.025 | 0.025 | 0.000 |
| Budget Manager | 0.000 | 0.000 | 0.000 | 0.000 | 0.100 |
| Accountant III | 0.000 | 0.000 | 0.000 | 0.000 | 0.100 |
| People & Culture Generalist | 0.000 | 0.000 | 0.000 | 0.250 | 0.250 |
| Budget Analyst | 0.100 | 0.100 | 0.100 | 0.100 | 0.000 |
| People & Culture Coordinator | 0.000 | 0.000 | 0.000 | 0.000 | 0.250 |
| Accountant I | 0.000 | 0.000 | 0.000 | 0.000 | 0.036 |
| Accounting Technician | 0.036 | 0.036 | 0.036 | 0.036 | 0.000 |
| Administrative Assistant | 0.000 | 0.000 | 0.000 | 0.050 | 0.050 |
| Director of Human Resources | 0.024 | 0.024 | 0.000 | 0.000 | 0.000 |
| Human Resource Specialist (Part Time) | 0.875 | 0.375 | 0.000 | 0.000 | 0.000 |
| People and Culture Analyst | 0.000 | 0.000 | 0.500 | 0.000 | 0.000 |
| People and Culture Specialist | 1.160 | 0.660 | 0.861 | 0.661 | 0.911 |

FUND 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, 2022. The Town's Actuarial Accrued Liability as of October 1, 2022 was determined to be \$31,068,482 using a 5.0% discount rate and return on assets and resulting in a funded ratio of 126.3%. The annual budgeted contribution for FY24 is \$789,128.

The Town provides to the retirees self-insured medical and prescription plan(s) and dental plan administered by Cigna.

SUMMARY OF PLAN PROVISIONS

Eligibility

Employees must separate employment with the Town and be eligible to retire under the Town's retirement system. If a retiree does not choose the Town's plan at time of eligibility or drops coverage at any time, they are not eligible to rejoin the Town's plan.

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, 2023 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 | |

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 (OPEB)
Revenue and Expense Summary

| | FY2021 Actual | FY2022 Actual | FY2023 Budget | FY2023 Projected | FY2024 Budget | % Change |
|--------------------------------------|-------------------|--------------------|-------------------|---------------------|-------------------|----------------|
| Revenues | | | | | | |
| Town Funding | 429,858 | 334,215 | 331,217 | 331,217 | 789,128 | 138.25% |
| Retiree Funding | 1,205,551 | 1,122,731 | 1,200,000 | 1,056,800 | 1,107,500 | (7.71%) |
| Miscellaneous Revenue | 777,022 | 302,871 | - | 110,000 | - | -% |
| Investment Income | 5,746,196 | (5,188,295) | 1,900,000 | 3,771,000 | 1,900,000 | -% |
| TOTALS | 8,158,627 | (3,428,479) | 3,431,217 | 5,269,017 | 3,796,628 | 10.65% |
| Expenses | | | | | | |
| Salaries and Wages | 63,648 | 58,468 | 94,580 | 80,000 | 90,219 | (4.61%) |
| Employee Benefits | 2,410,897 | 2,336,969 | 2,532,891 | 2,600,006 | 2,348,459 | (7.28%) |
| Contractual | 76,599 | 97,736 | 93,763 | 116,169 | 92,687 | (1.15%) |
| Commodities | 4,896 | 1,571 | 1,404 | 1,754 | 2,581 | 83.80% |
| TOTALS | 2,556,040 | 2,494,743 | 2,722,638 | 2,797,929 | 2,533,946 | (6.93%) |
| Total Revenues Over/(Under) Expenses | 5,602,587 | (5,923,222) | 708,579 | 2,471,088 | 1,262,682 | |
| Beginning Net Assets | 34,728,236 | 40,330,823 | 34,407,601 | 34,407,601 | 36,878,689 | |
| ENDING NET ASSETS | 40,330,823 | 34,407,601 | 35,116,180 | 36,878,689 | 38,141,372 | |

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 FY24 projected budget for Retiree Funding is based on trending and actual contributions for FY23

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 FY24 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

Includes professional and other contracted services.

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.

| Full Time Equivalent Employees | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---------------------------------------|--------|--------|--------|--------|--------|
| Director of Finance | 0.050 | 0.050 | 0.050 | 0.050 | 0.000 |
| Director Of People & Culture | 0.000 | 0.000 | 0.000 | 0.000 | 0.100 |
| People & Culture Division Director | 0.000 | 0.000 | 0.100 | 0.150 | 0.000 |
| People & Culture Manager | 0.000 | 0.000 | 0.000 | 0.050 | 0.050 |
| Talent Development Officer | 0.000 | 0.000 | 0.000 | 0.000 | 0.050 |
| People & Culture Generalist | 0.000 | 0.000 | 0.050 | 0.300 | 0.300 |
| People & Culture Coordinator | 0.330 | 0.330 | 0.050 | 0.050 | 0.350 |
| Administrative Assistant | 0.000 | 0.200 | 0.050 | 0.050 | 0.050 |
| Assistant Director of Human Resources | 0.200 | 0.200 | 0.000 | 0.000 | 0.000 |
| Director of Human Resources | 0.100 | 0.100 | 0.000 | 0.000 | 0.000 |
| Human Resource Specialist (Part Time) | 0.050 | 0.000 | 0.000 | 0.000 | 0.000 |
| People and Culture Analyst | 0.100 | 0.100 | 0.250 | 0.050 | 0.000 |
| People and Culture Specialist | 0.000 | 0.000 | 0.000 | 0.300 | 0.000 |
| | 0.830 | 0.980 | 0.550 | 1.000 | 0.900 |



Resolutions

Town of Palm Beach / FY 2024 Proposed Annual Budget

RESOLUTION NO. 086-2023

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 2.6932 FOR THE TENTATIVE FISCAL YEAR 2024 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 2.3736 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 2024 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 2024 commencing on October 1, 2023; and

WHEREAS, the Town Council met on July 13, 2023, 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 2024 commencing on October 1, 2023, 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 2.6932 necessary to provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2024 General Fund Budget is hereby approved.

Section 3. The computed rolled-back millage rate of 2.3736 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 12, 2023, 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 21, 2023, 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 special, adjourned session of the Town Council of the Town of Palm Beach assembled this 13th day of July, 2023.

Danielle H. Moore, Mayor

Margaret A. Zeidman, Town Council President

Bobbie D. Lindsay, Council President Pro Tem

ATTEST:

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Lewis S.W. Crampton, Town Council Member



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TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Bob Miracle, Deputy Town Manager
FROM: Carolyn S. Stone, Deputy Town Manager
Mark Bresnahan, Recreation Director
SUBJECT: FY 2024 Proposed Fee Schedule
DATE: June 30, 2023

The proposed FY24 fee schedule includes recommended increases in all areas - golf, tennis, and recreation center fees.

Golf

The proposed golf green fees have minor increases based on dynamic pricing, except for various junior fees. These fees were reviewed with Club Caddie, the provider of POS and electronic tee time sheets. Riding cart rentals were rounded up across the board, as well as all practice range buckets. Dynamic pricing will be used to maximize revenue and increase play during underutilized times.

Tennis

The proposed fee schedule for tennis operations includes a 5% increase in all annual and seasonal fees for residents and non-residents. The previous family rate has been broken into two categories not, one is now referred to as "2 Adults (same household)", which is similar to the fitness center and constitutes the vast majority of this category of passholders, along with a new family pass (up to 5 for a family household).

Mandel Recreation Center

Staff is recommending an increase to two of the rental fee classifications (clean-up and additional staff) of \$5 per hour. Proposed fees for the fitness center include increasing fees as follows as well as eliminating the six-month pass:

- Annual Pass
 - \$25.00 increase for a single; \$40.00 increase for two resident adults of the same household
- Monthly Pass
 - \$20.00 increase for a single; \$30.00 increase for two resident adults of the same household
- 3 Month Pass
 - \$20.00 increase for a single; \$30.00 increase for two residents of the same household
- Daily Pass
 - \$8 increase for resident daily, \$10 increase for resident guest fee

c: Kirk Blouin, Town Manager
Ryan Reckley, Assistant Director of Recreation
Tony Chateauvert, Golf Manager
Michael Horn, Marina Manager

P.O. Box 2029 • Palm Beach, Florida 33480 • (561) 838-5485

RESOLUTION NO. 087-2023

**A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF PALM BEACH, PALM BEACH COUNTY,
FLORIDA, AMENDING RECREATION DEPARTMENT
FEES FOR FISCAL YEAR 2024.**

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 unanimously supported the recommendation at its April 20, 2023 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 13th day of July, 2023.

Danielle H. Moore, Mayor

Margaret A. Zeidman, Town Council President

Bobbie D. Lindsay, Council President Pro Tem

ATTEST:

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Lewis S.W. Crampton, Town Council Member

**Recreation Department - FY 2024 Proposed Fee Schedule
Mandel Recreation Center**

Fitness Center

| Fee Classifications | FY-23 Approved | FY-24 Proposed |
|-----------------------------------|----------------|----------------|
| 3 Month Passes | | |
| Resident Adult | \$ 260.00 | \$ 280.00 |
| Resident 2 Adult (same household) | \$ 390.00 | \$ 420.00 |
| Monthly Passes | | |
| Resident Adult | \$ 120.00 | \$ 140.00 |
| Resident 2 Adult (same household) | \$ 180.00 | \$ 210.00 |
| Annual Passes | | |
| Resident Adult | \$ 495.00 | \$ 520.00 |
| Resident 2 Adult (same household) | \$ 740.00 | \$ 780.00 |
| Daily Passes | | |
| Resident Adult | \$ 20.00 | \$ 28.00 |
| Resident Guest Fee | \$ 25.00 | \$ 35.00 |

Rental Fees

| Fee Classifications | FY-23 Approved | FY-24 Proposed |
|--|--|--|
| Class Room | \$60/hr. | \$60/hr. |
| Multi-Purpose Room or Game Room or Afterschool 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 | Minimum \$250 refundable | Minimum \$250 refundable |
| Set-up | \$100 flat fee | \$100 flat fee (Minimum) |
| Clean-up | \$50/hr. | \$55/hr. |
| Additional Staff | \$50/hr. | \$55/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 14 days prior | 50% due at time of request, balance due 14 days prior |
| Cancellation Fees | less than 30 days=\$0; 31-59 days, 50%; 60= days, 100% | less than 30 days=\$0; 31-59 days, 50%; 60= days, 100% |

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

Upd April 14, 2023

**Recreation Department - FY 2024 Proposed Fee Schedule
Tennis Division**

| Fee Classifications | FY-23 Approved | FY-24 Proposed |
|--|-------------------|-------------------|
| Annual Passes | | |
| Resident Junior | \$275 | \$289 |
| Resident Adult | \$636 | \$669 |
| Resident 2 Adults, (same household) | \$890 | \$934 |
| Resident Family (up to 5 for family household) | \$1,140 | \$1,197 |
| Non-Resident Junior | \$460 | \$483 |
| Non-Resident Adult | \$1,513 | \$1,589 |
| Non-Resident 2 Adults (same household) | \$2,161 | \$2,269 |
| Non-Resident Family (up to 5 for family household) | \$2,600 | \$2,730 |
| Seasonal Passes (from date of purchase) | | |
| Resident Junior | \$192 | \$202 |
| Resident Adult | \$445 | \$467 |
| Resident 2 Adults (same household) | \$623 | \$654 |
| Resident Family (up to 5 for family household) | \$800 | \$940 |
| Non-Resident Junior | \$321 | \$337 |
| Non-Resident Adult | \$1,059 | \$1,112 |
| Non-Resident 2 Adults (same household) | \$1,469 | \$1,542 |
| Non-Resident Family (up to 5 for family household) | \$1,770 | \$1,859 |
| Daily Court Passes | | |
| Resident Junior | \$11 | \$12 |
| Resident Adult | \$16 | \$17 |
| Non-Resident Junior | \$12 | \$15 |
| Non-Resident Adult | \$19 | \$21 |
| 12 Play Fees | | |
| Resident Junior | \$120 | \$132 |
| Resident Adult | \$180 | \$187 |
| Non-Resident Junior | \$132 | \$165 |
| Non-Resident Adult | \$204 | \$233 |
| Court Rental Fees | | |
| Court Rental Fee (1.5 hr block- during operating hours) | \$100 | \$100 |
| Court Rental Fee (1 hr block during non-operating hours, required staffing fee included) | \$140 | \$140 |

- Dynamic pricing may be utilized to maximize revenue, fill underused times and/or to offer specials to attract new play, depending on market conditions.

upd 4/14/2023

RESOLUTION NO. 088-2023

**A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF PALM BEACH, PALM BEACH COUNTY,
FLORIDA, AMENDING GOLF FEES FOR FISCAL YEAR
2024.**

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 unanimously supported the recommendation at its April 20, 2023 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.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 13th day of July 2023.

Danielle H. Moore, Mayor

Margaret A. Zeidman, Town Council President

Bobbie D. Lindsay, Council President Pro Tem

ATTEST:

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Lewis S.W. Crampton, Town Council Member

Recreation Department - FY 2024 Proposed Fee Schedule - Golf

| Fee Classification | FY-23 Approved | FY-24 Proposed | FY-23 Approved | FY-24 Proposed |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| (December 1 to April 30) | Nonresident | Nonresident | Resident | Resident |
| Green Fee | \$ 61.53 | \$ 67.00 | \$ 51.23 | \$ 53.00 |
| Green Fee (after 3:30 p.m. or 9 holes) | \$ 45.52 | \$ 51.00 | \$ 41.28 | \$ 41.00 |
| Junior Green Fee | \$ 41.28 | \$ 45.00 | \$ 35.52 | \$ 36.00 |
| Junior Green Fee (after 3:30 p.m. or 9 holes) | \$ 31.54 | \$ 35.00 | \$ 30.42 | \$ 31.00 |

| Fee Classification | FY-23 Approved | FY-24 Proposed | FY-23 Approved | FY-24 Proposed |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Shoulder Season (November 1 - 30 and May 1 - 30) | Nonresident | Nonresident | Resident | Resident |
| Green Fee | \$52.20 | \$57.00 | \$45.82 | \$ 46.00 |
| Green Fee (after 3:30 p.m. or 9 holes) | \$39.04 | \$44.00 | \$30.51 | \$ 35.00 |
| Junior Green Fee | \$36.49 | \$40.00 | \$31.13 | \$ 32.00 |
| Junior Green Fee (after 3:30 p.m. or 9 holes) | \$26.24 | \$30.00 | \$25.27 | \$ 26.00 |

| Fee Classification | FY-23 Approved | FY-24 Proposed | FY-23 Approved | FY-24 Proposed |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Summer Season (June 1 to October 31) | Nonresident | Nonresident | Resident | Resident |
| Green Fee | \$ 36.23 | \$ 40.00 | \$ 32.10 | \$ 32.00 |
| Green Fee (after 3:30 pm or 9 Holes) | \$ 29.20 | \$ 32.00 | \$ 23.74 | \$ 26.00 |
| Junior Green Fee | \$ 29.20 | \$ 30.00 | \$ 23.74 | \$ 24.00 |
| Junior Green Fee (after 3:30 p.m. or 9 holes) | \$ 25.93 | \$ 26.00 | \$ 23.74 | \$ 22.00 |

| Fee Classification | FY-23 Approved | FY-24 Proposed | FY-23 Approved | FY-24 Proposed | FY-23 Approved | FY-24 Proposed |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Other Fees | Winter Rate | Winter Rate | Shoulder Rate | Shoulder Rate | Summer Rate | Summer Rate |
| Riding Cart - Single - Non-Resident | \$ 18.52 | \$ 19.00 | \$ 18.52 | \$ 19.00 | \$ 14.55 | \$ 15.00 |
| Riding Cart - Single - Resident | \$ 16.19 | \$ 17.00 | \$ 16.19 | \$ 17.00 | \$ 12.22 | \$ 13.00 |
| Riding Cart - 9 Holes - Non-Resident | \$ 13.62 | \$ 14.00 | \$ 13.62 | \$ 14.00 | \$ 11.28 | \$ 12.00 |
| Riding Cart - 9 Holes - Resident | \$ 11.28 | \$ 12.00 | \$ 11.28 | \$ 12.00 | \$ 9.18 | \$ 10.00 |
| 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 | \$ 13.62 | \$ 14.00 | \$ 13.62 | \$ 14.00 | \$ 11.28 | \$ 12.00 |

| Practice Range | | | | | | |
|--|-----------------------|-----------------------|-----------|-----------|-----------|-----------|
| Small Bucket | \$ 8.51 | \$ 9.00 | \$ 8.51 | \$ 9.00 | \$ 8.51 | \$ 9.00 |
| Medium Bucket | \$ 14.15 | \$ 15.00 | \$ 14.15 | \$ 15.00 | \$ 14.15 | \$ 15.00 |
| Large Bucket | \$ 16.95 | \$ 18.00 | \$ 16.95 | \$ 18.00 | \$ 16.95 | \$ 18.00 |
| 12 Large Bucket Program | \$ 170.00 | \$ 170.00 | \$ 170.00 | \$ 170.00 | \$ 170.00 | \$ 170.00 |
| Club Rentals | | | | | | |
| Rental Clubs (Adult) | \$ 33.71 | \$ 35.00 | \$ 33.71 | \$ 35.00 | \$ 33.71 | \$ 35.00 |
| Rental Clubs (9 holes or Youth) | \$ 24.36 | \$ 25.00 | \$ 24.36 | \$ 25.00 | \$ 24.36 | \$ 25.00 |
| Fee Classification | FY-23 Approved | FY-24 Proposed | | | | |
| Annual Passes (for residents only) | Resident | Resident | | | | |
| Annual Pass - Single | \$ 2,750.00 | \$ 2,950.00 | | | | |
| Annual Pass - Double | \$ 3,950.00 | \$ 4,450.00 | | | | |
| Annual Pass - Junior | \$ 2,000.00 | \$ 2,100.00 | | | | |
| <ul style="list-style-type: none"> • 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. | | | | | | |
| upd 4/14/2023 | | | | | | |



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TOWN OF PALM BEACH

Information for Town Council Meeting on: July 11, 2023

To: Mayor and Town Council
Via: Kirk W. Blouin, Town Manager
From: Carolyn Stone, Deputy Town Manager
Re: Fiscal Year 2024 Marina Fees
Resolution No. 089-2023
Date: June 30, 2023

STAFF RECOMMENDATION

Staff recommends the approval of Resolution No. 089-2023 amending the Town of Palm Beach Marina fees as outlined in the attached fee schedule.

GENERAL INFORMATION

Fee Schedule

The proposed fee schedule for FY24 includes annual and transient fees. Proposed rates have been increased 6% from FY23 and were determined based on demand and market comparison. The attached fee schedule includes FY23 rates compared to the proposed FY24 rates by slip size.

TOWN ATTORNEY REVIEW

This is a standard resolution in a form approved by the Town Attorney for legal form and sufficiency.

Attachments

cc: Bob Miracle, Deputy Town Manager
Ryan Reckley, Assistant Director of Recreation
Mike Horn, Marina Manager

RESOLUTION NO. 089-2023

**A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF PALM BEACH, PALM BEACH COUNTY,
FLORIDA, ESTABLISHING MARINA ANNUAL AND
TRANSIENT DOCKAGE RATES FOR FISCAL YEAR 2024.**

WHEREAS, the Town of Palm Beach operates the world-renowned Palm Beach Marina.

WHEREAS, the Town of Palm Beach experienced occupancy rates in excess of 90% during the 2023 season;

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 annual and 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 13th day of July 2023.

Danielle H. Moore, Mayor

Margaret A. Zeidman, Town Council President

Bobbie D. Lindsay, Council President Pro Tem

ATTEST:

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Lewis S.W. Crampton, Town Council Member

| 2024 Marina Rates | | | | | | | | | | | | | | | | | |
|--|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Includes FY24 proposed rates for Town of Palm Beach Marina and current rates | | | | | | | | | | | | | | | | | |
| ANNUAL LEASE (December 1 - November 30) | | | | | | | | | | | | | | | | | |
| Slip Size | 60 | 65 | 80 | 85 | 90 | 105 | 110 | 120 | 125 | 130 | 145 | 150 | 200 | 214 | 215 | 224 | 295 |
| FY2024 Proposed | \$2.65 | \$2.65 | \$2.90 | \$2.90 | \$2.90 | \$4.10 | \$4.10 | \$4.10 | \$4.10 | \$4.10 | \$4.65 | \$4.65 | \$5.00 | \$5.25 | \$5.25 | \$5.25 | \$5.25 |
| FY2023 Approved | \$2.50 | \$2.50 | \$2.75 | \$2.75 | \$2.75 | \$3.85 | \$3.85 | \$3.85 | \$3.85 | \$3.85 | \$4.40 | \$4.40 | \$4.70 | \$4.95 | \$4.95 | \$4.95 | \$4.95 |
| TRANSIENT WINTER DAILY (November 1 - May 14) | | | | | | | | | | | | | | | | | |
| Slip Size | 60 | 65 | 80 | 85 | 90 | 105 | 110 | 120 | 125 | 130 | 145 | 150 | 200 | 214 | 215 | 224 | 295 |
| FY2024 Proposed | \$5.75 | \$5.75 | \$5.75 | \$5.75 | \$5.75 | \$7.00 | \$7.00 | \$7.00 | \$7.00 | \$7.00 | \$8.25 | \$8.25 | \$9.75 | \$9.75 | \$9.75 | \$9.75 | \$9.75 |
| FY2023 Approved | \$5.75 | \$5.75 | \$5.75 | \$5.75 | \$5.75 | \$7.00 | \$7.00 | \$7.00 | \$7.00 | \$7.00 | \$8.25 | \$8.25 | \$9.75 | \$9.75 | \$9.75 | \$9.75 | \$9.75 |
| TRANSIENT WINTER MONTHLY (November 1 - May 14) | | | | | | | | | | | | | | | | | |
| Slip Size | 60 | 65 | 80 | 85 | 90 | 105 | 110 | 120 | 125 | 130 | 145 | 150 | 200 | 214 | 215 | 224 | 295 |
| FY2024 Proposed | \$4.75 | \$4.75 | \$4.75 | \$4.75 | \$4.75 | \$5.80 | \$5.80 | \$5.80 | \$5.80 | \$5.80 | \$6.85 | \$6.85 | \$7.90 | \$7.90 | \$7.90 | \$7.90 | \$7.90 |
| FY2023 Approved | \$4.75 | \$4.75 | \$4.75 | \$4.75 | \$4.75 | \$5.80 | \$5.80 | \$5.80 | \$5.80 | \$5.80 | \$6.85 | \$6.85 | \$7.90 | \$7.90 | \$7.90 | \$7.90 | \$7.90 |
| TRANSIENT SUMMER DAILY (May 15 - October 31) | | | | | | | | | | | | | | | | | |
| Slip Size | 60 | 65 | 80 | 85 | 90 | 105 | 110 | 120 | 125 | 130 | 145 | 150 | 200 | 214 | 215 | 224 | 295 |
| FY2024 Proposed | \$3.00 | \$3.00 | \$3.00 | \$3.00 | \$3.00 | \$3.25 | \$3.25 | \$3.25 | \$3.25 | \$3.25 | \$4.25 | \$4.25 | \$5.50 | \$5.75 | \$5.75 | \$5.75 | \$5.75 |
| FY2023 Approved | \$3.00 | \$3.00 | \$3.00 | \$3.00 | \$3.00 | \$3.35 | \$3.25 | \$3.25 | \$3.25 | \$3.25 | \$4.25 | \$4.25 | \$5.50 | \$5.75 | \$5.75 | \$5.75 | \$5.75 |
| TRANSIENT SUMMER MONTHLY (May 15 - October 31) | | | | | | | | | | | | | | | | | |
| Slip Size | 60 | 65 | 80 | 85 | 90 | 105 | 110 | 120 | 125 | 130 | 145 | 150 | 200 | 214 | 215 | 224 | 295 |
| FY2024 Proposed | \$2.45 | \$2.45 | \$2.45 | \$2.45 | \$2.45 | \$2.65 | \$2.65 | \$2.65 | \$2.65 | \$2.65 | \$3.45 | \$3.45 | \$3.50 | \$3.50 | \$3.50 | \$3.50 | \$3.50 |
| FY2023 Approved | \$2.45 | \$2.45 | \$2.45 | \$2.45 | \$2.45 | \$2.65 | \$2.65 | \$2.65 | \$2.65 | \$2.65 | \$3.45 | \$3.45 | \$3.50 | \$3.50 | \$3.50 | \$3.50 | \$3.50 |
| TENDER RATES (Marginal Side Tide), up to 45' | | | | | | | | | | | | | | | | | |
| Winter, October 1 - May 31 | | | | | | | | | | | | | | | | | |
| FY2024 Proposed | \$100.00 per day, flat rate | | | | | | | | | | | | | | | | |
| FY2023 Approved | \$100.00 per day, flat rate | | | | | | | | | | | | | | | | |
| Summer, June 1 - September 30 | | | | | | | | | | | | | | | | | |
| FY2024 Proposed | \$75.00 per day, flat rate | | | | | | | | | | | | | | | | |
| FY2023 Approved | \$75.00 per day, flat rate | | | | | | | | | | | | | | | | |



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TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 13, 2023

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

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

RE: Non-Ad Valorem Assessment Rates for Commercial Solid Waste Collection and Disposal - Adoption of Assessment Roll and Service Assessments for FY24
Resolution No. 090-2023

DATE: June 27, 2023

STAFF RECOMMENDATION

Town staff recommends Town Council adopt Resolution No. 090-2023, which is the Preliminary Assessment Resolution for the proposed Non-Ad Valorem Service Assessments for the Commercial Solid Waste Collection and Disposal rates for FY24.

GENERAL INFORMATION

The Non-Ad Valorem Assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill, dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY24 proposed service assessments for the collection and disposal of commercial solid waste that will appear on a property owner's tax bill mailed on or about November 1, 2023.

By adopting Resolution No. 090- 2023, you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed service assessment and the date, time, and place of the public hearing to adopt the final assessment, and associated assessment roll on the Property Appraiser's TRIM notice, and by letter from the Town issued in late August of this year.

The Commercial Solid Waste Collection for FY24 Non-Ad Valorem Assessment uses a rate analysis methodology using the Palm Beach County Solid Waste Authority's reporting and is calculated as follows:

| Cost Description | Amount |
|---|------------------|
| Service for 5-day customers | \$383,932 |
| Service for 7-day customers | \$357,176 |
| Service for apartments | <u>\$124,661</u> |
| Total Assessment Revenues | \$865,769 |
| Total Direct Cost for Commercial Solid Waste Collection | \$514,592 |
| Disposal Cost (\$42/ton collected) | <u>\$312,087</u> |
| Total Net Cost | \$826,679 |

To employ a defensible assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the services or costs related to the services, we again used the methodology developed in 2003 which was previously found by the Town Council to provide benefits from the services that were/are in proportion to the assessments to be allocated to each benefitted property and that the apportionment of the special benefits to each benefitted property is fair and reasonable. This methodology was again validated and reviewed recently with the original consultant.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is one percent (1%) of the value of the assessments. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a four percent (4%) discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional five percent (5%) is attributable as follows:

- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 5%

The Town's proposed FY24 net assessment of \$826,679 is derived by reducing the required gross total assessment of \$865,769 by these factors.

Resolution No. 090-2023 formally initiates the process to implement the intended assessments for FY24. The Resolution describes the property to be assessed, the services to be provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on September 12, 2023.

Resolution No. 090-2023 is attached hereto. The FY23 Preliminary Assessment Roll and estimated assessments for this service are indicated in Appendix C of Resolution No. 090-2023. These estimates are subject to change as all items associated with the assessment are finalized for the property owner's notice and Final Assessment Resolution to be considered in September. Resolution No. 090-2023 sets rates from which the assessment can be calculated for each property.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time, or there is an increase in the cost or method in calculating the assessment.

Non-Ad Valorem Assessment rates for commercial solid waste collection are established as follows, with a comparison to the prior year's rate:

| | <u>FY23</u> | <u>FY24</u> |
|--------------------------|---------------------|--------------------|
| 1. Apartments | \$ 13.10/Unit/Month | \$ 13.20Unit/Month |
| 2. Low Volume (5 day) | \$ 0.029/SF/Year | \$ 0.029/SF/Year |
| 3. Medium Volume (5 day) | \$ 0.191/SF/Year | \$ 0.193/SF/Year |
| 4. High Volume (5 day) | \$ 0.837SF/Year | \$ 0.844/SF/Year |
| 5. Low Volume (7 day) | \$ 0.035/SF/Year | \$ 0.036/SF/Year |
| 6. Medium Volume (7 day) | \$ 0.238/SF/Year | \$ 0.246/SF/Year |
| 7. High Volume (7 day) | \$ 1.041/SF/Year | \$ 1.075/SF/Year |

FUNDING/FISCAL IMPACT

This is a “zero-sum” initiative, in that revenues are intended to balance/offset the costs. It is anticipated that this action will provide and generate the requisite funding. All direct costs borne by the Town to accomplish this service are paid for by the properties benefitting, as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

This Resolution has been reviewed by the Town Attorney for legal form and sufficiency. This Resolution was developed and prepared by the law firm of Nabors, Giblin, and Nickerson, who previously prepared the Town's ordinances that established Chapter 90 of the Town Code pertaining to Special Assessments.

Attachment

cc: Robert Miracle, Deputy Town Manager
Jason Debrincat, P.E., Assistant Director of Public Works
John C. Randolph, Town Attorney
Chester Purves, Services Division Manager
Dean Mealy, Procurement and Contracts Manager

RESOLUTION NO. 090-2023

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF COMMERCIAL SOLID WASTE; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE AN UPDATED SOLID WASTE ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLL AND REIMPOSITION OF THE SERVICE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution constitutes the Preliminary Rate Resolution, as designated in the Code, and initiates the annual process for updating the Solid Waste Assessment Roll and directing the reimposition of Solid Waste Service Assessments within the Town of Palm Beach for the Fiscal Year beginning October 1, 2023.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Code, Section 102-1 of the Town of Palm Beach Code of Ordinances, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate

Resolution (Resolution No. 107-2017) adopted in 2017. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution, the Final Assessment Resolution, and Resolution No. 107-2017, are affirmed and incorporated herein by reference.

SECTION 5. SOLID WASTE COLLECTION AND DISPOSAL SERVICES.

(A) Upon the imposition of the Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs against Assessed Property located within the incorporated areas of the Town, the Town shall cause Solid Waste collection and disposal services, facilities, and programs to be provided to such Assessed Property. All or a portion of the Solid Waste Cost shall be paid from proceeds of the Solid Waste Service Assessments.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property has been and will continue to be benefited by the Town's provision of Solid Waste collection and disposal services, facilities and programs in an amount not less than the Solid Waste Service Assessment upon such parcel computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 6. DETERMINATION OF SOLID WASTE COST; ESTABLISHMENT OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The Solid Waste Cost to be assessed and apportioned among benefited parcels for the Fiscal Year commencing October 1, 2023, is estimated to be \$865,769.

(1) \$124,661 of the Solid Waste Cost is allocated to Apartments in accordance with the methodology set forth in the Assessment Report.

(2) \$741,108 of the Solid Waste Cost is allocated to Commercial Property in accordance with the methodology set forth in the Assessment Report.

(3) The approval of this Preliminary Rate Resolution determines the amount of the Solid Waste Cost. The remainder of the Town's budget for Solid Waste collection and disposal services, facilities, and programs shall be funded from available Town revenue other than Solid Waste Service Assessments.

(B) For the Fiscal Year commencing October 1, 2023, in which Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities and programs are imposed, the Solid Waste Cost shall be allocated among all Tax Parcels of Apartments and Commercial Property within the Town in accordance with the method of apportionment provided in Section 6 of Resolution No. 107-2017, as described in more detail in the Assessment Report.

(C) The following rates of assessment for Solid Waste collection and disposal services, facilities, and programs are hereby approved for the Fiscal Year beginning October 1, 2023:

| Property and Service Type | Annual Assessment Rate | Billing Unit |
|--|-------------------------------|---------------------|
| Apartments | \$157.49 | Per Dwelling Unit |
| Commercial Property – 5 Day Service | | |
| Low Volume | \$0.029 | Per Square Foot |
| Medium Volume | \$0.193 | Per Square Foot |
| High Volume | \$0.844 | Per Square Foot |
| Commercial Property – 7 Day Service | | |
| Low Volume | \$0.036 | Per Square Foot |
| Medium Volume | \$0.246 | Per Square Foot |
| High Volume | \$1.075 | Per Square Foot |

(D) The rate of the Solid Waste Service Assessments established in this Preliminary Rate Resolution shall be the rates applied by the Town Manager in the preparation of the initial Solid Waste Assessment Roll for the Fiscal Year commencing October 1, 2023, as provided in Section 7 of this Preliminary Rate Resolution.

SECTION 7. SOLID WASTE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare, or cause to be prepared, an updated Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2023, in the manner provided in Section 90-63 of the Code.

(B) Such updated Solid Waste Assessment Roll shall contain the following:

1. a summary description of all Assessed Property within the Town conforming to the description contained on the Tax Roll,

2. the name and address of the owner of record of each Tax Parcel as shown on the Tax Roll, and

3. the amount of the initial Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities, and programs attributable to each Tax Parcel.

(C) The updated Solid Waste Assessment Roll shall be open to public inspection. The foregoing shall not be construed to require that the initial Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Service Assessment for each Tax Parcel of Assessed Property can be determined by use of a computer terminal available to the public.

(D) It is hereby ascertained, determined, and declared that the foregoing method of determining the Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs is a fair and reasonable method of apportioning the Solid Waste Cost among parcels of Assessed Property.

SECTION 8. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Solid Waste Service Assessments, approval of the Solid Waste Assessment Roll, and collection of the Solid Waste Service Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 9. NOTICE BY PUBLICATION. Upon completion of the updated Solid Waste Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 8 hereof in the manner and the time provided in Section 90-64 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 22, 2023.

SECTION 10. NOTICE BY MAIL.

(A) If Section 90-68(c) of the Town Code so requires, upon completion of the updated Solid Waste Assessment Roll, the Town Manager shall, at the time and in the manner specified in Section 90-65 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 8 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 22, 2023.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Solid Waste Service Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under Paragraph (B) of this Section 10 also fulfills the requirements of Paragraph (A) of this Section 10, then the separate mailing requirement described in Paragraph (A) will be deemed to be fulfilled by the notice described in Paragraph (B).

SECTION 11. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 12. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the
Town of Palm Beach assembled this 13th day of July, 2023.

Danielle H. Moore, Mayor

Margaret A. Zeidman, Town Council President

Bobbie D. Lindsay, Town Council President Pro-Tem

Julie Araskog, Town Council Member

ATTEST:

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Lewis S.W. Crampton, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 22, 2023

**NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION
OF SOLID WASTE SERVICE ASSESSMENTS**

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of solid waste collection and disposal services, facilities, and programs against commercial property and apartments within the boundaries of the Town of Palm Beach for the Fiscal Year beginning October 1, 2023.

The hearing will be held at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed special non-ad valorem assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

The assessment for your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County) and approved by the Town Council of the Town of Palm Beach, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 25-03) and as amended by subsequent official Town

modification of assessment criteria for those commercial properties assessed or added to the Commercial Customer Solid Waste Collection Services program since its inception.

The rates of assessment for the fiscal year commencing on October 1, 2023, are as follows:

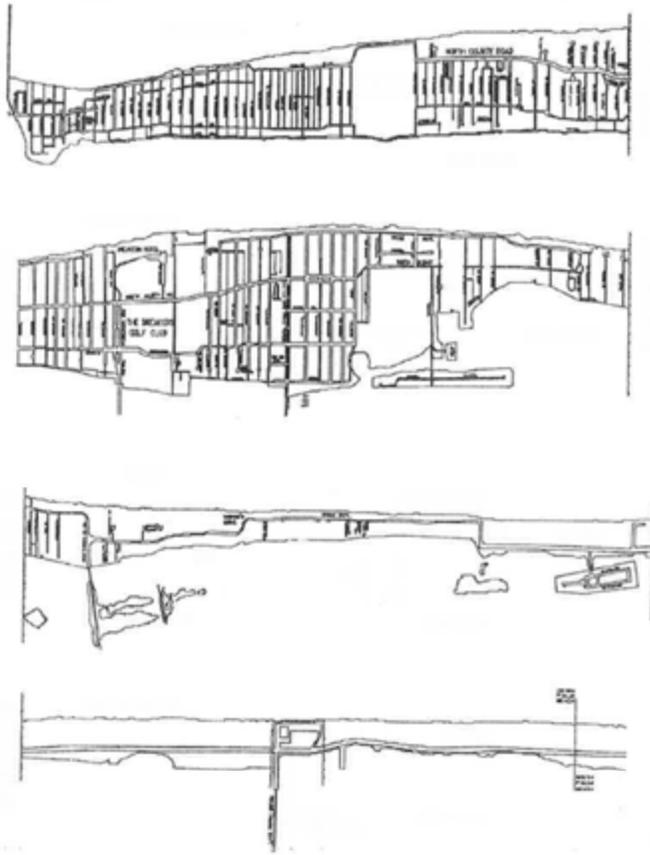
| Property and Service Type | Annual Assessment Rate | Billing Unit |
|--|-------------------------------|---------------------|
| Apartments | \$157.49 | Per Dwelling Unit |
| Commercial Property – 5 Day Service | | |
| Low Volume | \$0.029 | Per Square Foot |
| Medium Volume | \$0.193 | Per Square Foot |
| High Volume | \$0.844 | Per Square Foot |
| Commercial Property – 7 Day Service | | |
| Low Volume | \$0.036 | Per Square Foot |
| Medium Volume | \$0.246 | Per Square Foot |
| High Volume | \$1.075 | Per Square Foot |

A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), Resolution No. 107-2017, and the Preliminary Rate Resolution for FY 23-24 (Resolution No. ____-2023). Copies of Chapter 90, Article II of the Town Code, the above referenced resolutions, and the updated Solid Waste Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2019, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



APPENDIX B
FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

**Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL**

| |
|---|
| TOWN OF PALM BEACH, FLORIDA NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS NOTICE DATE: AUGUST 22, 2023 |
|---|

**Owner Name
Address
City, State Zip**

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by Section 197.3632, Florida Statutes, notice is given by the Town Council of the Town of Palm Beach, Florida, that an annual assessment for commercial solid waste collection and disposal services, facilities, and programs using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2023 - September 30, 2024, and future fiscal years. The purpose of this assessment is to fund solid waste collection and disposal services, facilities, and programs benefiting apartments and commercial property within the incorporated area of the Town. The use of an annual special assessment to fund commercial solid waste collection and disposal services, facilities, and programs benefiting property classified as commercial and apartments and receiving Town of Palm Beach solid waste collection and disposal services is a fair, efficient and effective means of funding these needed services.

The total annual solid waste assessment revenue to be collected within the Town, is estimated to be \$865,769 for the Fiscal Year 2023-24. The assessment for your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County) and approved by the Town Council of the Town of Palm Beach.

A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), Resolution No. 107-2017, and the Preliminary Rate Resolution for FY 23-24 (Resolution No. ____-2023). Copies of Chapter 90, Article II of the Town Code, the above referenced resolutions, and the updated Solid Waste Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The following information applies to the above parcel:

Property classification and service type: [i.e. Apartment, Low Volume 5-Day Commercial]

Number and type of assessment units: [i.e. 30 dwelling units, 10,000 square feet]

Total Solid Waste Service Assessment: \$ _____

The maximum annual Solid Waste Service Assessment for the above parcel for the fiscal year commencing on October 1, 2023, and future fiscal years: \$ _____.

A public hearing will be held at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Solid Waste Service Assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2023. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***



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TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 13, 2022

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Robert Miracle, Deputy Town Manager, Finance and Administration

Re: Peruvian Avenue 400 Block Streetscape Project Underground Assessment Area –
Adoption of Estimated Assessment Roll for FY2024
Resolution No. 092-2023

Date: June 30, 2023

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 092-2023, which is the preliminary assessment resolution for the proposed improvement (debt service) and maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area in FY2024.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY2024 proposed debt service and maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 092-2023 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice and by letter from the Town issued in late August of this year.

The Peruvian Avenue 400 Block Streetscape Project net improvement and maintenance assessment for FY2024 has been calculated as follows:

| | |
|--|----------------------|
| Cost Description | |
| Original Principal | \$ 1,224,759.00 |
| Outstanding Principal | 86,286.69 |
| Anticipated Funding Agreement Required Principal Payment | 86,286.69 |
| Estimated Interest Payment @ .5% | 431.43 |
| Interest Rate Surcharge @ 1% | 862.87 |
| Estimated Maintenance Expenses 10/1/23-9/30/24 | 27,000.00 |
| Estimated Attorney Fees | 1,000.00 |
| Estimated Postage (\$.60 x 133 properties) | 80.00 |
| Estimated PB Post Advertisement | 1,400.00 |
| Property Appraiser Administrative Fees | 150.00 |
| Final FY2024 Total Net Assessment | \$ 117,210.99 |

To employ a defensible assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements, we used the most common methodology in use throughout Florida called the Linear Front Footage method of assessment. Resolution No. 092-2023 confirms the continued use of the Linear Front Footage methodology and finds that the project improvements will provide a special benefit to all Tax Parcels located within the Peruvian Avenue Assessment Area.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2024 is \$150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector = 1%
- Potential early property tax bill payment discount = 4%
- Total = 5%

After adding these multipliers to the Town's proposed FY2024 net assessment of \$117,210.99 and incorporating the accumulated rounding adjustment of (\$22.34), the gross total assessment is \$123,048.15.

Resolution No. 092-2023 formally initiates the process to implement the intended assessments for FY2024. The resolution describes the property to be assessed, the improvements and related services provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin

at 5:01 p.m. in the Town Hall Council Chambers on September 12, 2023.

Resolution No. 092-2023 is attached hereto. The FY2024 Preliminary Assessment Roll and estimated assessments for this project are indicated in Appendix C of Resolution No. 092-2023. These estimates are subject to change as all items associated with the assessment are finalized for the property owner notice and Final Assessment Resolution to be considered in September.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time or there is an increase in the cost or method in calculating the assessment.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the property owners whose properties benefit from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 092-2023 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Paul Brazil, Director of Public Works
Heather Encinosa, Esq.

RESOLUTION NO. 092-2023

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PERUVIAN AVENUE IMPROVEMENT PROJECT; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE UPDATED ASSESSMENT ROLLS; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLLS AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 099-2014), the Final Assessment Resolution (Resolution No. 148-2014), Article VIII, Section 2, Florida Constitution, sections 166.021 and 166.041, Florida Statutes, the Town of Palm Beach Charter, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution initiates the annual process for updating the Improvement and Maintenance Assessment Rolls and directing the continued imposition of Improvement Assessments and reimposition of Maintenance Assessments within the Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2023 (hereinafter the "Preliminary Rate Resolution").

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 5. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Maintenance Assessments, approval of the Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Improvement Assessments and Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Sections 90-64 and 90-84 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 22, 2023.

SECTION 7. NOTICE BY MAIL.

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sections 90-65 and 90-85 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 22, 2023.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 7 also fulfills the requirements of paragraph (A) of this Section 7, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

IMPROVEMENT ASSESSMENTS

SECTION 8. ANNUAL ASSESSMENTS TO FUND PERUVIAN AVENUE IMPROVEMENT PROJECT.

(A) The Tax Parcels included in the updated Improvement Assessment Roll are hereby found to be specially benefited by construction of the Peruvian Avenue Improvement Project in the

amount of the maximum annual Improvement Assessment set forth in the Improvement Assessment Roll. The methodology for computing annual Improvement Assessments described in the Initial Assessment Resolution is confirmed.

(B) The Improvement Assessments have been imposed against all property located within the Peruvian Avenue Assessment Area for each Fiscal Year in which Obligations are outstanding in the amount of the maximum annual Improvement Assessment. The Improvement Assessments for each Fiscal Year constitute a lien upon the Tax Parcels located in Peruvian Avenue Assessment Area pursuant to Section 90-50 of the Code.

SECTION 9. UPDATED IMPROVEMENT ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Improvement Assessment Roll in the manner provided in Section 90-83 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Peruvian Avenue Assessment Area as reflected on the Tax Roll in conformity with the Initial Assessment Resolution.

(B) The updated Improvement Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Improvement Assessment Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt “home addresses” may not be described in the Improvement Assessment Roll due to the provisions of pursuant to Section 119.071(4), Florida Statutes, all Tax Parcels within the Peruvian Avenue Assessment Area are included on the Improvement Assessment Roll.

SECTION 10. APPLICATION OF IMPROVEMENT ASSESSMENT PROCEEDS. Proceeds from the Improvement Assessments received during each Fiscal Year shall be applied by the Town for payment of the Improvement Assessment Collection Costs, payment of

any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the Obligations, and payment of principal due on the Obligations.

MAINTENANCE ASSESSMENTS

SECTION 11. ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Peruvian Avenue Improvement Project is \$27,000.00 for the Fiscal Year beginning on October 1, 2023.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Peruvian Avenue Assessment Area.

SECTION 12. ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels included in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Peruvian Avenue Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The Maintenance Assessments shall be imposed against all property located within the Peruvian Avenue Assessment Area for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Peruvian Avenue Assessment Area pursuant to Section 90-50 of the Code.

SECTION 13. COMPUTATION OF MAINTENANCE ASSESSMENTS. The annual Maintenance Assessments shall be computed for each Tax Parcel located in Peruvian Avenue Assessment Area in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

SECTION 14. UPDATED MAINTENANCE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Maintenance Assessment Roll in the manner provided in Section 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among the parcels of real property within Peruvian Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) The estimate of Maintenance Cost and the updated Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Maintenance Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt “home addresses” may not be described in the Maintenance Assessment Roll due to the provisions of pursuant to Section 119.071(4), Florida Statutes, all Tax Parcels within the Peruvian Avenue Assessment Area are included on the Maintenance Assessment Roll.

GENERAL

SECTION 15. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 16. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 17. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected,

or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Peruvian Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 18. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 13th day of July, 2023.

Danielle H. Moore, Mayor

Margaret A. Zeidman, Town Council President

Bobbie D. Lindsay, Council President Pro Tem

ATTEST:

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Lewis S.W. Crampton, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A
FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 22, 2023

**NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION
OF SPECIAL ASSESSMENTS IN THE PERUVIAN AVENUE ASSESSMENT AREA TO
PROVIDE FOR THE PERUVIAN AVENUE IMPROVEMENT PROJECT AND OTHER
RELATED SERVICES**

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of maintenance of the Peruvian Avenue Improvement Project within the boundaries of the Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2023, and future fiscal years, and approval of the non-ad valorem capital assessment roll for the construction of the Peruvian Avenue Improvement Project and the assessment roll for the maintenance thereof.

The hearing will be held at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel at the time of the adoption of the Initial Assessment Resolution (Resolution No. 099-2014). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution

No. 099-2014). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 148-2014), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2023, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the capital assessments in ten (10) annual installments, the first of which was included on the ad valorem tax bill mailed in November 2014. The Town Council intends to impose and collect the maintenance assessments on an annual basis.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



**TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA**

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

**Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL**

| |
|---|
| TOWN OF PALM BEACH, FLORIDA NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS NOTICE DATE: AUGUST 22, 2023 |
|---|

**Owner Name
Address
City, State Zip**

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the design, construction, and installation of the Peruvian Avenue Improvement Project has been imposed on your property and an accompanying annual assessment for maintenance of the Peruvian Avenue Improvement Project using the tax bill collection method may be levied on your property contained within the Peruvian Avenue Assessment Area for the fiscal year October 1, 2023 - September 30, 2024 and future fiscal years. You are receiving this notice due to changes in the rate of assessment or changes in the assignment of assessment units to your property. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Peruvian Avenue Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total annual assessment revenue related to the Improvement Assessment to be collected within the Peruvian Avenue Assessment Area is estimated to be \$_____. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Peruvian Avenue Assessment Area is estimated to be \$_____. The annual assessment will include your fair share of the principal, interest, administration, project and maintenance costs related to the Peruvian Avenue Improvement Project and amounts related to collection of assessments.

The assessment for your property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 099-2014). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 099-2014). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 099-2014), the Final Assessment Resolution (Resolution No. 148-2014), the Preliminary Rate Resolution and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total Front Feet assigned to the above parcel is _____.

The maximum annual Improvement Assessment for the above parcel is \$ _____ for the fiscal year commencing on October 1, 2023, and future fiscal years.

The maximum annual Maintenance Assessment for the above parcel is \$ _____ for the fiscal year commencing on October 1, 2023, and future fiscal years.

A public hearing will be held at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of

apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2023. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town has issued debt to finance this project. This will permit the cost attributable to your property to be amortized and collected as an Improvement Assessment over a period of 10 years beginning in 2014; however, if there are no significant defaults in payments of the assessments, all or part of the last payments may be made from any reserve accounts funded by the bonds. The maintenance assessments will be levied annually.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

APPENDIX C
ASSESSMENT ROLL

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

| Parcel Control Number | Assessment # | Property address | Balance due |
|-----------------------------|--------------|--|-------------|
| 50-43-43-23-05-012-0190-001 | 002ps-0001 | 421 PERUVIAN AVE PALM BEACH FL 33480 | \$4,795.54 |
| 50-43-43-23-05-012-0211-001 | 002ps-0002 | 417 PERUVIAN AVE 6 MAJOR ALLEY PALM BEACH FL 33480 | \$1,522.61 |
| 50-43-43-23-05-012-0212-001 | 002ps-0003 | 417 PERUVIAN AVE 4 MAJOR ALLEY PALM BEACH FL 33480 | \$1,579.53 |
| 50-43-43-23-05-012-0213-001 | 002ps-0004 | 417 PERUVIAN AVE 2 MAJOR ALLEY PALM BEACH FL 33480 | \$1,693.42 |
| 50-43-43-23-05-012-0231-001 | 002ps-0005 | 417 PERUVIAN AVE 5 MAJOR ALLEY PALM BEACH FL 33480 | \$1,567.28 |
| 50-43-43-23-05-012-0232-001 | 002ps-0006 | 417 PERUVIAN AVE 3 MAJOR ALLEY PALM BEACH FL 33480 | \$1,021.67 |
| 50-43-43-23-05-012-0233-001 | 002ps-0007 | 417 PERUVIAN AVE 1 MAJOR ALLEY PALM BEACH FL 33480 | \$2,206.51 |
| 50-43-43-23-05-012-0251-001 | 002ps-0008 | 417 PERUVIAN AVE PK 6 PALM BEACH FL 33480 | \$1,082.52 |
| 50-43-43-23-05-012-0252-001 | 002ps-0009 | 417 PERUVIAN AVE PK 7 PALM BEACH FL 33480 | \$1,443.36 |
| 50-43-43-23-05-012-0253-001 | 002ps-0010 | 417 PERUVIAN AVE PK 5 PALM BEACH FL 33480 | \$411.36 |
| 50-43-43-23-05-012-0254-001 | 002ps-0011 | 417 PERUVIAN AVE PK 1 PALM BEACH FL 33480 | \$721.69 |
| 50-43-43-23-05-012-0255-001 | 002ps-0012 | 417 PERUVIAN AVE PK 3 PALM BEACH FL 33480 | \$360.84 |

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

| Parcel Control Number | Assessment # | Property address | Balance due |
|-----------------------------|--------------|---|-------------|
| 50-43-43-23-05-012-0256-001 | 002ps-0013 | 417 PERUVIAN AVE PK 2 PALM BEACH FL 33480 | \$360.84 |
| 50-43-43-23-05-012-0257-001 | 002ps-0014 | 417 PERUVIAN AVE PK 4 PALM BEACH FL 33480 | \$414.97 |
| 50-43-43-23-05-013-0100-001 | 002ps-0015 | 439 WORTH AVE PALM BEACH FL 33480 | \$4,795.54 |
| 50-43-43-27-39-000-1010-001 | 002ps-0016 | 401 PERUVIAN AVE 101 PALM BEACH FL 33480 | \$567.87 |
| 50-43-43-27-39-000-1030-001 | 002ps-0017 | 401 PERUVIAN AVE 103 PALM BEACH FL 33480 | \$933.29 |
| 50-43-43-27-39-000-1040-001 | 002ps-0018 | 401 PERUVIAN AVE 104 PALM BEACH FL 33480 | \$460.70 |
| 50-43-43-27-39-000-1050-001 | 002ps-0019 | 401 PERUVIAN AVE 105 PALM BEACH FL 33480 | \$472.58 |
| 50-43-43-27-39-000-2010-001 | 002ps-0020 | 401 PERUVIAN AVE 201 PALM BEACH FL 33480 | \$567.87 |
| 50-43-43-27-39-000-2020-001 | 002ps-0021 | 401 PERUVIAN AVE 202 PALM BEACH FL 33480 | \$95.91 |
| 50-43-43-27-39-000-2030-001 | 002ps-0022 | 401 PERUVIAN AVE 203 PALM BEACH FL 33480 | \$460.70 |
| 50-43-43-27-39-000-2040-001 | 002ps-0023 | 401 PERUVIAN AVE 204 PALM BEACH FL 33480 | \$93.49 |
| 50-43-43-27-39-000-2050-001 | 002ps-0024 | 401 PERUVIAN AVE 205 PALM BEACH FL 33480 | \$472.58 |

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

| Parcel Control Number | Assessment # | Property address | Balance due |
|-----------------------------|--------------|--|-------------|
| 50-43-43-27-39-000-3010-001 | 002ps-0025 | 401 PERUVIAN AVE 301 PALM BEACH FL 33480 | \$567.87 |
| 50-43-43-27-39-000-3020-001 | 002ps-0026 | 401 PERUVIAN AVE 302 PALM BEACH FL 33480 | \$95.91 |
| 50-43-43-27-39-000-3030-001 | 002ps-0027 | 401 PERUVIAN AVE 303 PALM BEACH FL 33480 | \$93.49 |
| 50-43-43-27-39-000-3040-001 | 002ps-0028 | 401 PERUVIAN AVE 304 PALM BEACH FL 33480 | \$460.70 |
| 50-43-43-27-39-000-3050-001 | 002ps-0029 | 401 PERUVIAN AVE 305 PALM BEACH FL 33480 | \$472.58 |
| 50-43-43-27-39-000-4010-001 | 002ps-0030 | 401 PERUVIAN AVE 401 PALM BEACH FL 33480 | \$659.25 |
| 50-43-43-27-39-000-4020-001 | 002ps-0031 | 401 PERUVIAN AVE 402 PALM BEACH FL 33480 | \$814.13 |
| 50-43-43-27-39-000-4030-001 | 002ps-0032 | 401 PERUVIAN AVE 403 PALM BEACH FL 33480 | \$814.13 |
| 50-43-43-27-45-000-2010-001 | 002ps-0033 | 401 WORTH AVE 201 PALM BEACH FL 33480 | \$1,100.13 |
| 50-43-43-27-45-000-2020-001 | 002ps-0034 | 401 WORTH AVE 202 PALM BEACH FL 33480 | \$946.61 |
| 50-43-43-27-45-000-2030-001 | 002ps-0035 | 401 WORTH AVE 203 PALM BEACH FL 33480 | \$1,100.13 |
| 50-43-43-27-45-000-3010-001 | 002ps-0036 | 401 WORTH AVE 301 PALM BEACH FL 33480 | \$1,100.13 |

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

| Parcel Control Number | Assessment # | Property address | Balance due |
|-----------------------------|--------------|---|-------------|
| 50-43-43-27-45-000-3020-001 | 002ps-0037 | 401 WORTH AVE 302 PALM BEACH FL 33480 | \$192.10 |
| 50-43-43-27-45-000-3030-001 | 002ps-0038 | 401 WORTH AVE 303 PALM BEACH FL 33480 | \$1,100.13 |
| 50-43-43-27-63-000-1010-001 | 002ps-0039 | 389 S LAKE DR 1 A PALM BEACH FL 33480 | \$1,123.65 |
| 50-43-43-27-63-000-1020-001 | 002ps-0040 | 389 S LAKE DR 1 B PALM BEACH FL 33480 | \$283.32 |
| 50-43-43-27-63-000-1030-001 | 002ps-0041 | 389 S LAKE DR 1 C PALM BEACH FL 33480 | \$1,084.84 |
| 50-43-43-27-63-000-1040-001 | 002ps-0042 | 389 S LAKE DR 1 D PALM BEACH FL 33480 | \$992.03 |
| 50-43-43-27-63-000-2010-001 | 002ps-0043 | 389 S LAKE DR 2 A PALM BEACH FL 33480 | \$1,123.65 |
| 50-43-43-27-63-000-2020-001 | 002ps-0044 | 389 S LAKE DR 2 B PALM BEACH FL 33480 | \$283.32 |
| 50-43-43-27-63-000-2030-001 | 002ps-0045 | 389 S LAKE DR 2 C PALM BEACH FL 33480 | \$1,084.84 |
| 50-43-43-27-63-000-2040-001 | 002ps-0046 | 389 S LAKE DR 2 D PALM BEACH FL 33480 | \$992.03 |
| 50-43-43-27-63-000-2050-001 | 002ps-0047 | 389 S LAKE DR 2 E PALM BEACH FL 33480 | \$998.79 |
| 50-43-43-27-63-000-2060-001 | 002ps-0048 | 389 S LAKE DR 2 F PALM BEACH FL 33480 | \$1,007.22 |

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

| Parcel Control Number | Assessment # | Property address | Balance due |
|-----------------------------|--------------|---|-------------|
| 50-43-43-27-63-000-2070-001 | 002ps-0049 | 389 S LAKE DR 2 G PALM BEACH FL 33480 | \$1,061.24 |
| 50-43-43-27-63-000-2080-001 | 002ps-0050 | 389 S LAKE DR 2 H PALM BEACH FL 33480 | \$1,064.63 |
| 50-43-43-27-63-000-3010-001 | 002ps-0051 | 389 S LAKE DR 3 A PALM BEACH FL 33480 | \$1,123.65 |
| 50-43-43-27-63-000-3020-001 | 002ps-0052 | 389 S LAKE DR 3 B PALM BEACH FL 33480 | \$1,396.10 |
| 50-43-43-27-63-000-3030-001 | 002ps-0053 | 389 S LAKE DR 3 C PALM BEACH FL 33480 | \$1,084.84 |
| 50-43-43-27-63-000-3040-001 | 002ps-0054 | 389 S LAKE DR 3 D PALM BEACH FL 33480 | \$992.03 |
| 50-43-43-27-63-000-3050-001 | 002ps-0055 | 389 S LAKE DR 3 E PALM BEACH FL 33480 | \$998.79 |
| 50-43-43-27-63-000-3060-001 | 002ps-0056 | 389 S LAKE DR 3 F PALM BEACH FL 33480 | \$1,007.22 |
| 50-43-43-27-63-000-3070-001 | 002ps-0057 | 389 S LAKE DR 3 G PALM BEACH FL 33480 | \$1,061.24 |
| 50-43-43-27-63-000-3080-001 | 002ps-0058 | 389 S LAKE DR 3 H PALM BEACH FL 33480 | \$1,064.63 |
| 50-43-43-27-63-000-4010-001 | 002ps-0059 | 389 S LAKE DR 4 A PALM BEACH FL 33480 | \$1,123.65 |
| 50-43-43-27-63-000-4020-001 | 002ps-0060 | 389 S LAKE DR 4 B PALM BEACH FL 33480 | \$1,396.10 |

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

| Parcel Control Number | Assessment # | Property address | Balance due |
|-----------------------------|--------------|---|-------------|
| 50-43-43-27-63-000-4030-001 | 002ps-0061 | 389 S LAKE DR 4 C PALM BEACH FL 33480 | \$1,084.84 |
| 50-43-43-27-63-000-4040-001 | 002ps-0062 | 389 S LAKE DR 4 D PALM BEACH FL 33480 | \$992.03 |
| 50-43-43-27-63-000-4050-001 | 002ps-0063 | 389 S LAKE DR 4 E PALM BEACH FL 33480 | \$998.79 |
| 50-43-43-27-63-000-4060-001 | 002ps-0064 | 389 S LAKE DR 4 F PALM BEACH FL 33480 | \$1,007.22 |
| 50-43-43-27-63-000-4070-001 | 002ps-0065 | 389 S LAKE DR 4 G PALM BEACH FL 33480 | \$1,061.24 |
| 50-43-43-27-63-000-4080-001 | 002ps-0066 | 389 S LAKE DR 4 H PALM BEACH FL 33480 | \$216.04 |
| 50-43-43-27-63-000-5010-001 | 002ps-0067 | 389 S LAKE DR 5 A PALM BEACH FL 33480 | \$228.03 |
| 50-43-43-27-63-000-5020-001 | 002ps-0068 | 389 S LAKE DR 5 B PALM BEACH FL 33480 | \$1,396.10 |
| 50-43-43-27-63-000-5030-001 | 002ps-0069 | 389 S LAKE DR 5 C PALM BEACH FL 33480 | \$1,084.84 |
| 50-43-43-27-63-000-5040-001 | 002ps-0070 | 389 S LAKE DR 5 D PALM BEACH FL 33480 | \$992.03 |
| 50-43-43-27-63-000-5050-001 | 002ps-0071 | 389 S LAKE DR 5 E PALM BEACH FL 33480 | \$998.79 |
| 50-43-43-27-63-000-5060-001 | 002ps-0072 | 389 S LAKE DR 5 F PALM BEACH FL 33480 | \$1,007.22 |

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

| Parcel Control Number | Assessment # | Property address | Balance due |
|-----------------------------|--------------|--|-------------|
| 50-43-43-27-63-000-5070-001 | 002ps-0073 | 389 S LAKE DR 5 G PALM BEACH FL 33480 | \$1,061.24 |
| 50-43-43-27-63-000-5080-001 | 002ps-0074 | 389 S LAKE DR 5 H PALM BEACH FL 33480 | \$1,064.63 |
| 50-43-43-27-63-000-6010-001 | 002ps-0075 | 389 S LAKE DR PH A PALM BEACH FL 33480 | \$1,688.85 |
| 50-43-43-27-63-000-6020-001 | 002ps-0076 | 389 S LAKE DR PH B PALM BEACH FL 33480 | \$2,060.89 |
| 50-43-43-27-63-000-6030-001 | 002ps-0077 | 389 S LAKE DR PH C PALM BEACH FL 33480 | \$1,525.19 |
| 50-43-43-27-63-000-6040-001 | 002ps-0078 | 389 S LAKE DR PH D PALM BEACH FL 33480 | \$311.06 |
| 50-43-43-27-63-000-6050-001 | 002ps-0079 | 389 S LAKE DR PH E PALM BEACH FL 33480 | \$342.72 |
| 50-43-43-27-64-000-1010-001 | 002ps-0080 | 455 WORTH AVE 101 PALM BEACH FL 33480 | \$448.14 |
| 50-43-43-27-64-000-2010-001 | 002ps-0081 | 455 WORTH AVE 201 PALM BEACH FL 33480 | \$632.90 |
| 50-43-43-27-64-000-2020-001 | 002ps-0082 | 455 WORTH AVE 202 PALM BEACH FL 33480 | \$95.81 |
| 50-43-43-27-64-000-2030-001 | 002ps-0083 | 455 WORTH AVE 203 PALM BEACH FL 33480 | \$90.68 |
| 50-43-43-27-64-000-2040-001 | 002ps-0084 | 455 WORTH AVE 204 PALM BEACH FL 33480 | \$708.26 |

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

| Parcel Control Number | Assessment # | Property address | Balance due |
|-----------------------------|--------------|---|-------------|
| 50-43-43-27-64-000-2050-001 | 002ps-0085 | 455 WORTH AVE 205 PALM BEACH FL 33480 | \$94.61 |
| 50-43-43-27-64-000-2060-001 | 002ps-0086 | 455 WORTH AVE 206 PALM BEACH FL 33480 | \$466.19 |
| 50-43-43-27-64-000-2070-001 | 002ps-0087 | 455 WORTH AVE 207 PALM BEACH FL 33480 | \$636.87 |
| 50-43-43-27-64-000-2080-001 | 002ps-0088 | 455 WORTH AVE 208 PALM BEACH FL 33480 | \$636.87 |
| 50-43-43-27-64-000-2090-001 | 002ps-0089 | 455 WORTH AVE 209 PALM BEACH FL 33480 | \$466.19 |
| 50-43-43-27-64-000-2100-001 | 002ps-0090 | 455 WORTH AVE 210 PALM BEACH FL 33480 | \$89.86 |
| 50-43-43-27-64-000-3010-001 | 002ps-0091 | 455 WORTH AVE 301 PALM BEACH FL 33480 | \$632.90 |
| 50-43-43-27-64-000-3020-001 | 002ps-0092 | 455 WORTH AVE 302 PALM BEACH FL 33480 | \$472.13 |
| 50-43-43-27-64-000-3030-001 | 002ps-0093 | 455 WORTH AVE 303 PALM BEACH FL 33480 | \$446.77 |
| 50-43-43-27-64-000-3040-001 | 002ps-0094 | 455 WORTH AVE 304 PALM BEACH FL 33480 | \$708.26 |
| 50-43-43-27-64-000-3050-001 | 002ps-0095 | 455 WORTH AVE 305 PALM BEACH FL 33480 | \$466.19 |
| 50-43-43-27-64-000-3060-001 | 002ps-0096 | 455 WORTH AVE 306 PALM BEACH FL 33480 | \$466.19 |

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

| Parcel Control Number | Assessment # | Property address | Balance due |
|-----------------------------|--------------|---|-------------|
| 50-43-43-27-64-000-3070-001 | 002ps-0097 | 455 WORTH AVE 307 PALM BEACH FL 33480 | \$636.87 |
| 50-43-43-27-64-000-3080-001 | 002ps-0098 | 455 WORTH AVE 308 PALM BEACH FL 33480 | \$636.87 |
| 50-43-43-27-64-000-3090-001 | 002ps-0099 | 455 WORTH AVE 309/310 PALM BEACH FL 33480 | \$918.99 |
| 50-43-43-27-64-000-4010-001 | 002ps-0100 | 455 WORTH AVE 401 PALM BEACH FL 33480 | \$1,533.50 |
| 50-43-43-27-64-000-4040-001 | 002ps-0103 | 455 WORTH AVE 404 PALM BEACH FL 33480 | \$708.26 |
| 50-43-43-27-64-000-4050-001 | 002ps-0104 | 455 WORTH AVE 405 PALM BEACH FL 33480 | \$926.87 |
| 50-43-43-27-64-000-4070-001 | 002ps-0106 | 455 WORTH AVE 407 PALM BEACH FL 33480 | \$636.87 |
| 50-43-43-27-64-000-4080-001 | 002ps-0107 | 455 WORTH AVE 408 PALM BEACH FL 33480 | \$636.87 |
| 50-43-43-27-64-000-4090-001 | 002ps-0108 | 455 WORTH AVE 409 PALM BEACH FL 33480 | \$94.61 |
| 50-43-43-27-64-000-4100-001 | 002ps-0109 | 455 WORTH AVE 410 PALM BEACH FL 33480 | \$442.79 |
| 50-43-43-27-68-000-2010-001 | 002ps-0110 | 425 WORTH AVE 2 A PALM BEACH FL 33480 | \$387.74 |
| 50-43-43-27-68-000-2020-001 | 002ps-0111 | 425 WORTH AVE 2 B PALM BEACH FL 33480 | \$331.36 |

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

| Parcel Control Number | Assessment # | Property address | Balance due |
|-----------------------------|--------------|---|-------------|
| 50-43-43-27-68-000-2030-001 | 002ps-0112 | 425 WORTH AVE 2 C PALM BEACH FL 33480 | \$1,499.24 |
| 50-43-43-27-68-000-2040-001 | 002ps-0113 | 425 WORTH AVE 2 D PALM BEACH FL 33480 | \$1,499.24 |
| 50-43-43-27-68-000-2050-001 | 002ps-0114 | 425 WORTH AVE 2 E PALM BEACH FL 33480 | \$1,632.81 |
| 50-43-43-27-68-000-2060-001 | 002ps-0115 | 425 WORTH AVE 2 F PALM BEACH FL 33480 | \$1,910.72 |
| 50-43-43-27-68-000-3010-001 | 002ps-0116 | 425 WORTH AVE 3 A PALM BEACH FL 33480 | \$387.74 |
| 50-43-43-27-68-000-3020-001 | 002ps-0117 | 425 WORTH AVE 3 B PALM BEACH FL 33480 | \$1,632.81 |
| 50-43-43-27-68-000-3030-001 | 002ps-0118 | 425 WORTH AVE 3 C PALM BEACH FL 33480 | \$304.25 |
| 50-43-43-27-68-000-3040-001 | 002ps-0119 | 425 WORTH AVE 3 D PALM BEACH FL 33480 | \$304.25 |
| 50-43-43-27-68-000-3050-001 | 002ps-0120 | 425 WORTH AVE 3 E PALM BEACH FL 33480 | \$1,632.81 |
| 50-43-43-27-68-000-3060-001 | 002ps-0121 | 425 WORTH AVE 3 F PALM BEACH FL 33480 | \$387.74 |
| 50-43-43-27-68-000-4010-001 | 002ps-0122 | 425 WORTH AVE 4 A PALM BEACH FL 33480 | \$387.74 |
| 50-43-43-27-68-000-4020-001 | 002ps-0123 | 425 WORTH AVE 4 B PALM BEACH FL 33480 | \$1,632.81 |

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

| Parcel Control Number | Assessment # | Property address | Balance due |
|-----------------------------|--------------|--|-------------|
| 50-43-43-27-68-000-4030-001 | 002ps-0124 | 425 WORTH AVE 4 C PALM BEACH FL 33480 | \$1,499.24 |
| 50-43-43-27-68-000-4040-001 | 002ps-0125 | 425 WORTH AVE 4 D PALM BEACH FL 33480 | \$1,499.24 |
| 50-43-43-27-68-000-4050-001 | 002ps-0126 | 425 WORTH AVE 4 E PALM BEACH FL 33480 | \$331.36 |
| 50-43-43-27-68-000-4060-001 | 002ps-0127 | 425 WORTH AVE 4 F PALM BEACH FL 33480 | \$1,910.72 |
| 50-43-43-27-68-000-5010-001 | 002ps-0128 | 425 WORTH AVE 5 A PALM BEACH FL 33480 | \$387.74 |
| 50-43-43-27-68-000-5020-001 | 002ps-0129 | 425 WORTH AVE 5 B PALM BEACH FL 33480 | \$1,632.81 |
| 50-43-43-27-68-000-5030-001 | 002ps-0130 | 425 WORTH AVE 5 C PALM BEACH FL 33480 | \$1,499.24 |
| 50-43-43-27-68-000-5040-001 | 002ps-0131 | 425 WORTH AVE 5 D PALM BEACH FL 33480 | \$304.25 |
| 50-43-43-27-68-000-5050-001 | 002ps-0132 | 425 WORTH AVE 5 E PALM BEACH FL 33480 | \$331.36 |
| 50-43-43-27-68-000-5060-001 | 002ps-0133 | 425 WORTH AVE 5 F PALM BEACH FL 33480 | \$1,910.72 |
| 50-43-43-27-68-000-6010-001 | 002ps-0134 | 425 WORTH AVE PH A PALM BEACH FL 33480 | \$575.86 |
| 50-43-43-27-68-000-6020-001 | 002ps-0135 | 425 WORTH AVE PH B PALM BEACH FL 33480 | \$2,837.65 |

TOWN OF PALM BEACH, FLORIDA
 Improvement Assessment Roll and Maintenance Assessment Roll
 for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
 Fiscal Year 2024

| Parcel Control Number | Assessment # | Property address | Balance due |
|-----------------------------|--------------|--|---------------------|
| 50-43-43-27-68-000-6030-001 | 002ps-0136 | 425 WORTH AVE PH C PALM BEACH FL 33480 | \$575.86 |
| Total | | | \$123,048.15 |



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TOWN OF PALM BEACH

Information for Town Council Meeting on: July 13, 2023

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Robert Miracle, Deputy Town Manager, Finance and Administration

Re: Worth Avenue Commercial District Assessment Area – Adoption of Assessment Roll
and Improvement and Maintenance Assessments for FY 2024
Resolution No. 093-2023

Date: June 30, 2023

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 093-2023, which is the preliminary assessment resolution for the proposed improvement (debt service) and maintenance assessments for the Worth Avenue Commercial District Assessment Area in FY2024.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY2024 proposed capital and maintenance assessments for the Worth Avenue Commercial District Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 093-2023 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice and by letter from the Town issued in late August of this year.

The Worth Avenue Commercial District net improvement and maintenance assessment for FY2024 has been calculated as follows:

| | |
|--|------------------------|
| Cost Description | |
| Original Principal | \$ 14,770,000.00 |
| Outstanding Principal | 9,160,000.00 |
| Scheduled Principal Payment | 390,000.00 |
| Scheduled Interest Payment | 334,538.00 |
| Bond Compliance Reporting Fees | 2,500.00 |
| Estimated Maintenance Expenses 10/1/23-9/30/24 | 601,777.00 |
| Estimated Attorney Fees | 1,000.00 |
| Estimated Postage | 100.00 |
| Estimated PB Post Advertisement | 1,000.00 |
| Property Appraiser Administrative Fees | 150.00 |
| Offsetting Revenue (\$5K Garden Club, \$1K Interest) | (6,000.00) |
| Use of Accumulated Fund Balance | (120,000.00) |
| FY2024 Total Net Assessment | \$ 1,205,065.00 |

To employ a defensible assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements or costs related to the improvements, we again used the methodology developed in 2010 by Special District Services which was previously found by the Town Council to provide benefits from the improvements that were/are in proportion to the assessments to be allocated to each benefitted property and that the apportionment of the special benefits to each benefitted property is fair and reasonable.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2024 is \$150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 5%

After adding these multipliers to the Town's proposed FY2024 net assessment of \$1,205,065.00 and incorporating the accumulated rounding adjustment of \$40.89, the gross total assessment is \$1,265,361.28.

Resolution No. 093-2023 formally initiates the process to implement the intended assessments for FY2024. The resolution describes the property to be assessed, the improvements and related services to be provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to

take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on September 12, 2023.

Resolution No. 093-2023 is attached hereto. The FY2024 Preliminary Assessment Roll and estimated assessments for this project are indicated in Appendix C of Resolution No. 093-2023. These estimates are subject to change as all items associated with the assessment are finalized for the property owner notice and Final Assessment Resolution to be considered in September. For your information, the proposed maintenance budget, upon which a portion of the proposed assessments are based, is attached hereto as Exhibit A.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time or there is an increase in the cost or method in calculating the assessment.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the properties benefitting from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 093-2023 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Paul Brazil, Director of Public Works
Heather Encinosa, Esq.

RESOLUTION NO. 093-2023

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE WORTH AVENUE IMPROVEMENT PROJECT; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE UPDATED ASSESSMENT ROLLS; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLLS AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 74-10), the Final Assessment Resolution (Resolution No. 98-10), Article VIII, Section 2, Florida Constitution, sections 166.021 and 166.041, Florida Statutes, the Town of Palm Beach Charter, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution initiates the annual process for updating the Improvement and Maintenance Assessment Rolls and directing the continued imposition of Improvement Assessments and reimposition of Maintenance Assessments within the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2023 (hereinafter the "Preliminary Rate Resolution").

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution, and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 5. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Maintenance Assessments, approval of the Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Improvement Assessments and Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Sections 90-64 and 90-84 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 22, 2023.

SECTION 7. NOTICE BY MAIL.

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sections 90-65 and 90-85 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 22, 2023.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 7 also fulfills the requirements of paragraph (A) of this Section 7, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

IMPROVEMENT ASSESSMENTS

SECTION 8. ANNUAL ASSESSMENTS TO FUND WORTH AVENUE IMPROVEMENT PROJECT.

(A) The Tax Parcels included in the updated Improvement Assessment Roll are hereby found to be specially benefited by construction of the Worth Avenue Improvement Project in the

amount of the maximum annual Improvement Assessment set forth in the Improvement Assessment Roll. The methodology for computing annual Improvement Assessments described in the Initial Assessment Resolution is confirmed.

(B) The Improvement Assessments have been imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year in which Obligations are outstanding in the amount of the maximum annual Improvement Assessment. The Improvement Assessments for each Fiscal Year constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Section 90-50 of the Code.

SECTION 9. UPDATED IMPROVEMENT ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Improvement Assessment Roll in the manner provided in Section 90-83 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with the Initial Assessment Resolution.

(B) The updated Improvement Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Improvement Assessment Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt “home addresses” may not be described in the Improvement Assessment Roll due to the provisions of pursuant to Section 119.071(4), Florida Statutes, all Tax Parcels within the Worth Avenue Assessment Area are included on the Improvement Assessment Roll.

SECTION 10. APPLICATION OF IMPROVEMENT ASSESSMENT PROCEEDS. Proceeds from the Improvement Assessments received during each Fiscal Year shall be applied by the Town for payment of the Improvement Assessment Collection Costs, payment of

any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the Obligations, and payment of principal due on the Obligations.

MAINTENANCE ASSESSMENTS

SECTION 11. ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Aesthetic Infrastructure Improvements and the Basic Infrastructure Improvements is \$475,779.90 for the Fiscal Year beginning on October 1, 2023.

(1) The estimated EVU Maintenance Cost allocated to the Aesthetic Infrastructure Improvements is \$383,941.69.

(2) The estimated Land Area Maintenance Cost allocated to the Basic Infrastructure Improvements is \$91,838.21.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Worth Avenue Assessment Area.

SECTION 12. ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels included in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Worth Avenue Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The Maintenance Assessments shall be imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Section 90-50 of the Code.

SECTION 13. COMPUTATION OF MAINTENANCE ASSESSMENTS. The annual Maintenance Assessments shall be computed for each Tax Parcel located in Worth Avenue Assessment Area in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

SECTION 14. UPDATED MAINTENANCE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Maintenance Assessment Roll in the manner provided in Section 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) The estimate of Maintenance Cost and the updated Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Maintenance Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt “home addresses” may not be described in the Maintenance Assessment Roll due to the provisions of pursuant to Section 119.071(4), Florida Statutes, all Tax Parcels within the Worth Avenue Assessment Area are included on the Maintenance Assessment Roll.

GENERAL

SECTION 15. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 16. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 17. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Worth Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 18. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 13th day of July, 2023.

Danielle H. Moore, Mayor

Margaret A. Zeidman, Town Council President

Bobbie D. Lindsay, Council President Pro Tem

ATTEST:

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Lewis S.W. Crampton, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 22, 2023

**NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION
OF SPECIAL ASSESSMENTS IN THE WORTH AVENUE ASSESSMENT AREA TO
PROVIDE FOR THE WORTH AVENUE IMPROVEMENT PROJECT AND OTHER
RELATED SERVICES**

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of maintenance of the Worth Avenue Improvement Project within the boundaries of the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2023, and future fiscal years, and approval of the non-ad valorem capital assessment roll for the construction of the Worth Avenue Improvement Project and the assessment roll for the maintenance thereof.

The hearing will be held at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

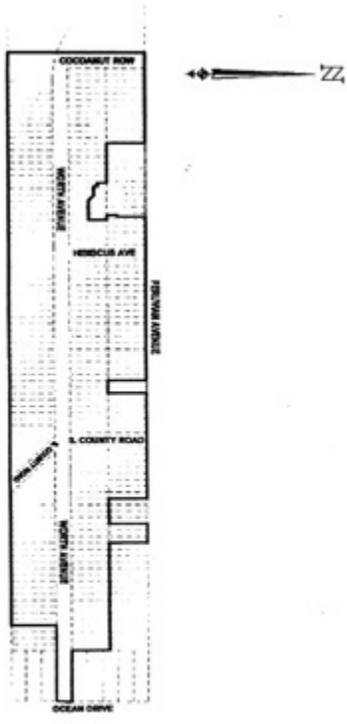
The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution No. 74-10). A more specific description of the improvements and the method of

computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 74-10). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 98-10), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2023, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the capital assessments in thirty (30) annual installments, the first of which was included on the ad valorem tax bill to be mailed in November 2010. The Town Council intends to impose and collect the maintenance assessments on an annual basis.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



**TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA**

APPENDIX B
FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

**Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL**

| |
|---|
| TOWN OF PALM BEACH, FLORIDA NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS NOTICE DATE: AUGUST 22, 2023 |
|---|

**Owner Name
Address
City, State Zip**

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the design, construction and installation, of the Worth Avenue Improvement Project has been imposed on your property and an accompanying annual assessment for maintenance of the Worth Avenue Improvement Project using the tax bill collection method may be levied on your property contained within the Worth Avenue Assessment Area for the fiscal year October 1, 2023 - September 30, 2024 and future fiscal years. You are receiving this notice due to changes in the rates of assessment or changes in the assessment units assigned to your property. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Worth Avenue Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total annual assessment revenue related to the Improvement Assessment to be collected within the Worth Avenue Assessment Area is estimated to be \$_____. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Worth Avenue Assessment Area is estimated to be \$_____. The annual assessment will include your fair share of the principal, interest, administration, project and maintenance costs related to the Worth Avenue Improvement Project and amounts related to collection of assessments.

The assessment for your property is based in part of the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 74-10). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 74-10). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 74-10), the Final Assessment Resolution (Resolution No 98-10), the Preliminary Rate Resolution and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total Land Area assigned to the above parcel was _____.

The total number of EVUs (value) assigned to the above parcel was _____.

The maximum annual Improvement Assessment for the above parcel is \$ _____ for the fiscal year commencing on October 1, 2023, and future fiscal years.

The maximum annual Maintenance Assessment for the above parcel is \$ _____ for the fiscal year commencing on October 1, 2023, and future fiscal years.

A public hearing will be held at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of

apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2023. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town has issued debt to finance this project. This will permit the cost attributable to your property to be amortized and collected as an Improvement Assessment over a period of 30 years beginning in 2010; however, if there are no significant defaults in payments of the assessments, all or part of the last payments may be made from any reserve accounts funded by the bonds. The maintenance assessments will be levied annually.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

APPENDIX C
ASSESSMENT ROLL

APPENDIX C
ASSESSMENT ROLL

[coming from Town of Palm Beach]



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2024

| <u>Property</u> | <u>Assessment #</u> | <u>Service Address</u> | <u>Balance Due</u> |
|-------------------------|---------------------|------------------------|--------------------|
| 50-43-43-23-05-014-0010 | 00250-0001 | 347 WORTH AVE | 28,828.22 |
| 50-43-43-23-05-014-0031 | 00250-0002 | 9 VIA PARIGI | 251.85 |
| 50-43-43-23-05-014-0241 | 00250-0003 | 400 HIBISCUS AVE | 15,320.89 |
| 50-43-43-23-05-014-0242 | 00250-0004 | 301 WORTH AVE | 41,966.83 |
| 50-43-43-23-05-014-0331 | 00250-0005 | 309 WORTH AVE | 24,525.37 |
| 50-43-43-23-05-014-0391 | 00250-0006 | 325 WORTH AVE | 11,013.71 |
| 50-43-43-23-05-014-0430 | 00250-0007 | 331 WORTH AVE | 10,039.94 |
| 50-43-43-23-05-015-0010 | 00250-0008 | 405 HIBISCUS AVE | 60,503.45 |
| 50-43-43-23-05-015-0280 | 00250-0010 | 205 WORTH AVE | 47,636.52 |
| 50-43-43-23-05-015-0340 | 00250-0011 | 219 WORTH AVE | 28,392.61 |
| 50-43-43-23-05-015-0380 | 00250-0012 | 225 WORTH AVE | 31,591.19 |
| 50-43-43-23-05-015-0420 | 00250-0013 | 235 WORTH AVE | 13,875.29 |
| 50-43-43-23-05-015-0440 | 00250-0014 | 237 WORTH AVE | 29,365.80 |
| 50-43-43-23-05-015-0480 | 00250-0015 | 247 WORTH AVE | 28,315.93 |
| 50-43-43-23-05-016-0010 | 00250-0017 | 401 S COUNTY RD | 34,179.38 |
| 50-43-43-23-05-016-0130 | 00250-0018 | 151 WORTH AVE | 77,480.37 |
| 50-43-43-23-05-016-0380 | 00250-0019 | 125 WORTH AVE | 81,165.15 |
| 50-43-43-23-05-016-0600 | 00250-0020 | 411 S COUNTY RD | 33,780.00 |
| 50-43-43-23-05-017-0010 | 00250-0086 | 150 WORTH AVE | 193,193.10 |
| 50-43-43-23-05-018-0010 | 00250-0022 | 256 WORTH AVE | 35,960.18 |
| 50-43-43-23-05-018-0050 | 00250-0023 | 224 WORTH AVE | 100,253.79 |
| 50-43-43-23-05-018-0170 | 00250-0024 | 222 WORTH AVE | 20,676.92 |
| 50-43-43-23-05-018-0190 | 00250-0025 | 216 WORTH AVE | 25,412.31 |
| 50-43-43-23-05-018-0212 | 00250-0026 | 212 WORTH AVE | 7,295.39 |
| 50-43-43-23-05-018-0230 | 00250-0027 | 204 WORTH AVE | 67,874.84 |
| 50-43-43-23-05-019-0010 | 00250-0028 | 350 WORTH AVE | 25,512.25 |
| 50-43-43-23-05-019-0200 | 00250-0029 | 312 WORTH AVE | 9,655.54 |
| 50-43-43-23-05-019-0220 | 00250-0030 | 306 WORTH AVE | 29,869.87 |
| 50-43-43-26-14-000-0010 | 00250-0031 | 175 WORTH AVE | 14,296.18 |
| 50-43-43-26-14-000-0020 | 00250-0032 | 175 WORTH AVE | 8,197.76 |
| 50-43-43-26-14-000-0030 | 00250-0033 | 175 WORTH AVE | 7,481.82 |
| 50-43-43-27-62-000-0010 | 00250-0034 | 329 WORTH AVE | 4,332.70 |
| 50-43-43-27-62-000-0020 | 00250-0035 | 329 WORTH AVE | 3,925.27 |
| 50-43-43-27-62-000-0030 | 00250-0036 | 329 WORTH AVE | 4,448.83 |
| 50-43-43-27-62-000-0040 | 00250-0037 | 329 WORTH AVE | 990.06 |
| 50-43-43-27-62-000-0050 | 00250-0038 | 329 WORTH AVE | 1,617.95 |
| 50-43-43-27-62-000-0060 | 00250-0039 | 329 WORTH AVE | 2,106.96 |
| 50-43-43-27-62-000-0070 | 00250-0040 | 329 WORTH AVE | 1,549.58 |
| 50-43-43-27-69-000-0010 | 00250-0041 | 250 WORTH AVE | 2,745.47 |
| 50-43-43-27-69-000-0020 | 00250-0042 | 250 WORTH AVE | 2,754.58 |



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2024

| <u>Property</u> | <u>Assessment #</u> | <u>Service Address</u> | <u>Balance Due</u> |
|-------------------------|---------------------|------------------------|--------------------|
| 50-43-43-27-69-000-0030 | 00250-0043 | 250 WORTH AVE | 2,015.36 |
| 50-43-43-27-69-000-0040 | 00250-0044 | 250 WORTH AVE | 3,594.31 |
| 50-43-43-27-71-001-1010 | 00250-0048 | 339 WORTH AVE | 4,414.74 |
| 50-43-43-27-71-001-1020 | 00250-0049 | 341 WORTH AVE | 2,865.60 |
| 50-43-43-27-71-001-1030 | 00250-0050 | 343 WORTH AVE | 2,565.07 |
| 50-43-43-27-71-001-1040 | 00250-0051 | 345 WORTH AVE | 2,658.22 |
| 50-43-43-27-71-001-1050 | 00250-0052 | 7 VIA MIZNER | 852.23 |
| 50-43-43-27-71-001-1060 | 00250-0053 | 8 VIA MIZNER | 834.32 |
| 50-43-43-27-71-001-1070 | 00250-0054 | 9 VIA MIZNER | 852.23 |
| 50-43-43-27-71-001-1080 | 00250-0055 | 14 VIA MIZNER | 2,122.66 |
| 50-43-43-27-71-001-1090 | 00250-0056 | 14 VIA MIZNER | 1,006.65 |
| 50-43-43-27-71-001-1100 | 00250-0057 | 23 VIA MIZNER | 839.29 |
| 50-43-43-27-71-001-1110 | 00250-0058 | 21 VIA MIZNER | 1,357.31 |
| 50-43-43-27-71-001-1120 | 00250-0059 | 5 VIA MIZNER | 684.88 |
| 50-43-43-27-71-001-1140 | 00250-0060 | 28 VIA MIZNER | 1,093.05 |
| 50-43-43-27-71-001-1150 | 00250-0061 | 32 VIA MIZNER | 2,004.97 |
| 50-43-43-27-71-001-1160 | 00250-0062 | 33 VIA MIZNER | 1,600.98 |
| 50-43-43-27-71-001-1170 | 00250-0063 | 34 VIA MIZNER | 2,036.26 |
| 50-43-43-27-71-001-1180 | 00250-0064 | 333 WORTH AVE | 3,466.32 |
| 50-43-43-27-71-001-1190 | 00250-0065 | 335 WORTH AVE | 2,771.65 |
| 50-43-43-27-71-001-1200 | 00250-0066 | 337 WORTH AVE | 2,760.05 |
| 50-43-43-27-71-001-2080 | 00250-0067 | 16 VIA MIZNER | 4,073.52 |
| 50-43-43-27-71-001-2160 | 00250-0068 | 38 VIA MIZNER | 4,621.44 |
| 50-43-43-27-71-002-1010 | 00250-0071 | 60 VIA MIZNER | 827.02 |
| 50-43-43-27-71-002-1020 | 00250-0072 | 64 VIA MIZNER | 749.62 |
| 50-43-43-27-71-002-1030 | 00250-0073 | 64 VIA MIZNER | 921.60 |
| 50-43-43-27-71-002-1040 | 00250-0074 | 66 VIA MIZNER | 551.20 |
| 50-43-43-27-71-002-1050 | 00250-0075 | 66 VIA MIZNER | 597.84 |
| 50-43-43-27-71-002-1060 | 00250-0076 | 87 VIA MIZNER | 1,544.28 |
| 50-43-43-27-71-002-1070 | 00250-0077 | 87 VIA MIZNER | 967.87 |
| 50-43-43-27-71-002-1080 | 00250-0078 | 87 VIA MIZNER | 822.90 |
| 50-43-43-27-71-002-1090 | 00250-0079 | 88 VIA MIZNER | 2,255.00 |
| 50-43-43-27-71-002-1100 | 00250-0080 | 90 VIA MIZNER | 2,747.57 |
| 50-43-43-27-71-002-1110 | 00250-0081 | 92 VIA MIZNER | 1,370.63 |
| 50-43-43-27-71-002-1120 | 00250-0082 | 96 VIA MIZNER | 646.22 |
| 50-43-43-27-71-002-1140 | 00250-0083 | 99 VIA MIZNER | 549.93 |
| 50-43-43-27-71-002-1150 | 00250-0084 | 99 VIA MIZNER | 1,691.00 |
| 50-43-43-27-71-002-2010 | 00250-0085 | 64 VIA MIZNER | 1,549.62 |
| 50-43-43-27-88-000-0010 | 00250-0090 | 259 WORTH AVE | 14,047.01 |
| 50-43-43-27-88-000-0020 | 00250-0091 | 415 HIBISCUS AVE | 14,047.01 |



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2024

Property

Assessment #

Service Address

Balance Due

\$1,265,361.28

