

FISCAL YEAR
2025-2026

PALM BEACH
Florida

COMPREHENSIVE ANNUAL BUDGET





TOWN OF PALM BEACH, FLORIDA

COMPREHENSIVE ANNUAL BUDGET

FISCAL YEAR 2026 **(October 1, 2025 - September 30, 2026)**

Mayor and Town Council

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

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Introduction.....1

- Table of Contents3
- Budget Message9
- Strategic Plan 2023 - 2028 26

Budget Summary.....49

- Budget Summary by Fund Type..... 50

General Fund.....51

- General Fund Revenues and Expenditures Budget Comparison 52
- General Fund Revenues by Type 52
- General Fund Expenditures by Type 59
- General Fund Expenditures by Function 59

General Fund Expenditures by Department.....61

Department: Town Manager’s Office.....64

- Program: Legislative 111 69
- Program: General Government 113..... 71
- Program: Administrative Management 121.....74
- Program: Advice and Litigation 122 77
- Program: Town Clerk 131 79
- Program: Information Technology 125..... 85

Department: People and Culture.....88

- Program: People and Culture 123..... 89

Department: Finance.....96

- Program: Financial Management 141 101
- Program: Procurement and Contacts Management 144..... 103

Department: Planning, Zoning and Building.....106

- Program: Planning and Zoning 211.....113
- Program: Landmarks Preservation 214115
- Program: Fire Prevention 215117
- Program: Code Enforcement 216119

TABLE OF CONTENTS

Department: Recreation	121
Program: Administration 311.....	133
Program: Tennis 312.....	135
Program: Recreation Center 313.....	137
Program: Phipps Ocean Park 314.....	139
Department: Fire Rescue	140
Program: Fire Administration 411.....	146
Program: Operations 417.....	148
Program: Training 418.....	150
Program: Ocean Rescue 419.....	151
Department: Police Department	152
Program: Administrative Management 421.....	159
Program: Organized Crime Vice and Narcotics 422.....	161
Program: Records Information System Unit 423.....	163
Program: Training and Community Relations Unit 424.....	165
Program: Communication unit 425.....	167
Program: Crime Scene/Evidence unit 426.....	169
Program: Patrol 428.....	171
Program: Criminal Investigation 429.....	173
Program: Parking Control Unit 430.....	175

Department: Public Works.....178

- Program: Administrative Management 511 187
- Program: Street Repair & Maintenance 521 189
- Program: Traffic Control 523 191
- Program: Street Lighting 524 192
- Program: Storm Sewer Maintenance 531 194
- Program: Sanitary Sewer Maintenance 532 195
- Program: Sanitary Sewer Treatment 533 197
- Program: Residential Collection 541 198
- Program: Commercial Collection 542 200
- Program: Refuse Disposal 543 202
- Program: Yard Trash Collection 544 203
- Program: Recycling 545 205
- Program: Parks 551 207
- Program: Facility Maintenance 554 209
- Program: General Engineering Services 561 211
- Program: Equipment Operation & Maintenance 571 213

Other Programs.....215

- Program 321: Library Services 216
- Programs 611 to 625: Transfers 217
- Program 711: Contingent Appropriations 218

Special Revenue Fund.....219

- Fund 122: Town-wide Underground Utilities 220

Debt Administration.....223

- Fund 205: 2016A and 2019 Revenue Bonds 229
- Fund 206: 2016B Worth Avenue Revenue Bond 230

Capital Funds.....231

- Fund 307: Pay-As-You-Go Capital Improvement Fund 232
- Fund 309: Coastal Management Fund 237
- Fund 311: Worth Avenue Maintenance Fund 243

TABLE OF CONTENTS

Enterprise Funds	245
Fund 401: Marina Enterprise Fund	247
Fund 402: Par 3 Enterprise Fund	259
Fund 405: Building Enterprise Fund	273
Program: Permit Issuance 212	279
Program: Inspection & Compliance 213.....	281
Internal Service Funds	283
Fund 501: Self Insurance Fund (Risk Management).....	287
Fund 502: Self Insurance (Health Benefit).....	289
Fund 320: Equipment Replacement Fund	291
Trust and Agency Funds	295
Fund 600: Retirement Fund	297
Fund 610: Health Insurance Trust	312
Appendix	316
Authorized Positions	318
Authorized Positions	319
Resolutions	327
Resolution No. 060-2025	329



Budget Message

Town of Palm Beach / FY 2026 Proposed Annual Budget



Town of Palm Beach, Florida

June 30, 2025

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 FY2026 budget is the result of Town Management and department efforts to improve efficiency and apply lean principles townwide. Once adopted, staff will carefully review each expense to ensure it is still necessary, can be deferred, can be managed more efficiently, or is being made in the most cost-effective way.

The Town Team found efficiencies where possible and produced a \$2.7 million surplus in FY2024. The majority of this surplus has been earmarked for projects in FY2026. These projects included additional funding for paving projects for phases completed with the Undergrounding project. For FY2026, we are proposing a budget which contains additional staffing to meet the operational and service needs of the community as outlined by the Town Council and members of Town staff. The slow down in the real estate market continues as additional revenue from property taxes continues to decline. 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:

- ▶ For the second consecutive year, the Town has been awarded the Top Workplaces Award by the Sun Sentinel. This year, based on the scores of our annual employee engagement survey, the Town improved its score even further from 2024. It scored high enough against national benchmarks to be recognized along with 126 other small, medium, and large South Florida businesses. The Town was the only municipality to receive this award in 2025.
- ▶ The Town has been recognized with the Government Finance Officers Association's (GFOA) prestigious Triple Crown for Excellence in Financial Reporting for fiscal year 2024. Only 39 government organizations (including municipalities, counties, utility districts, and school districts) in the State of Florida have earned this recognition. This distinction is awarded to governments that have received all three of the following GFOA honors:
 - Certificate of Achievement for Excellence in Financial Reporting,
 - Popular Annual Financial Reporting Award, and
 - Distinguished Budget Presentation Award.
- ▶ The IT Department continues to update cybersecurity measures while maintaining and upgrading the IT infrastructure; plus supporting the Town staff.

- ▶ The Procurement and Contract Management Division was the recipient of the National Procurement Institute Achievement of Excellence in Procurement Award in 2024. 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 and ninety-two 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 for the fourth time in a row in 2024. Only twenty-four Florida public procurement agencies were awarded this honor.
- ▶ Planning, Zoning and Building (PZB) Department staff have continued to work on reviewing code reform opportunities. The Planning & Zoning Commission is reviewing approved uses in all zoning districts, they are studying the commercial districts and south-end multi-family regulations.
- ▶ The Corradino Traffic & Parking Study, commissioned by the Town Council more than a year ago, was finalized in July 2024. The study includes both 2023 and 2024 traffic counts, reviews of numerous valet programs, a study of existing public and private parking and proposed changes to the on-site parking requirements under the Zoning code. The Corradino Group also completed the 2024/2025 study of the Town's Food & Beverage Locations & Zoning in Progress and is proposing that the Town Council consider limitations of food & beverage operations in certain areas of Town.
- ▶ The Town of Palm Beach 2024 Comprehensive Plan was formally adopted by the Town Council on February 12, 2025. The 2024 Comprehensive Plan places Quality of Life for Town residents at the forefront. As such, the Quality of Life definition is the controlling element within each of the Goals of the 2024 Comprehensive Plan.
- ▶ PZB along with Public Works, Police, Finance and IT implemented a new permitting software system that went live April 2024, this will help streamline the building permit process and integrate data between departments.
- ▶ The Town-wide undergrounding project is expected to finish construction of Phases 6 North and South during FY25. During FY26 work will continue on Phases 7 North, 7 South and Phase 8. The entire project is expected to be completed in 2027. Paving will be done as each phase is completed.
- ▶ 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 requesting to expand the number of police officers to increase interaction with residents, businesses, schools, and religious institutions in Town.
- ▶ Police are leading the efforts in implementing the Town's proposed comprehensive parking plan. Additional Parking Enforcement Officers were hired with the expansion of the ParkMobile paid parking spaces in Midtown and additional duties for traffic mitigation.
- ▶ Construction on the North Fire-Rescue was completed and firefighters moved into the building in the spring of 2025.
- ▶ The Mandel Recreation Center projections indicate that this year's recreation revenues are expected to be close to the record high figures achieved in fiscal year 2024.
- ▶ Seaview Park and Phipps Ocean Tennis Centers' revenues are ahead of last year's record pace.
- ▶ Marina revenues remain strong with a noted increase in transient dockage reservations.
- ▶ Golf revenues are slightly ahead of last year's record levels.

General Fund

FY26 General Fund Revenues

Property Taxes

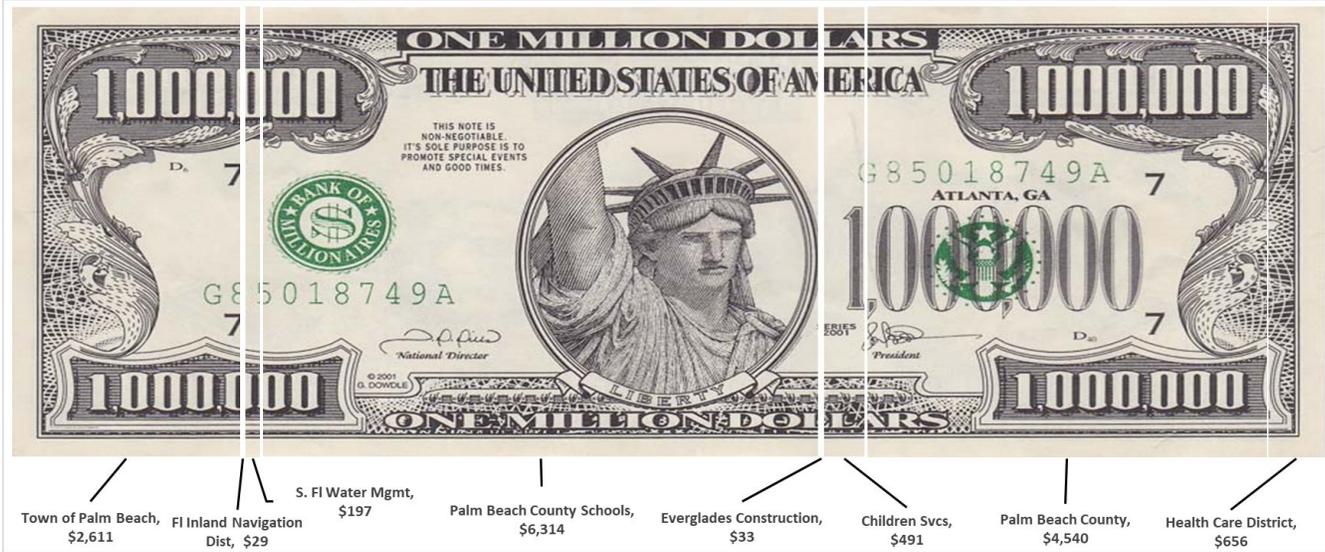
FY25 Final Property Taxes

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 FY2025 was 17.6%. This means for every \$100 paid in taxes only \$17.60 stays in the Town.

Below are the taxing districts and the adopted millage rates for FY2025 with the total amount of taxes paid to each of the districts by Palm Beach Property owners. The largest beneficiaries of property taxes paid by Town of Palm Beach property owners are Palm Beach County and the Palm Beach County School District, which together collect 73.0% of all property taxes. The Town of Palm Beach follows with 17.6% while the remaining 9.40% is distributed among other taxing districts.

Taxing Authority	FY25 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	6.3140	\$ 6,314	42.46%	\$ 192,842,709
Palm Beach County	4.5396	\$ 4,540	30.53%	\$ 138,648,838
Palm Beach	2.6110	\$ 2,611	17.56%	\$ 79,745,500
Health Care District	0.6561	\$ 656	4.41%	\$ 20,038,660
Children Services	0.4908	\$ 491	3.30%	\$ 14,990,054
South Florida Water Mgmt	0.1974	\$ 197	1.33%	\$ 6,029,007
Everglades Construction	0.0327	\$ 33	0.22%	\$ 998,726
Florida Inland Navigation	0.0288	\$ 29	0.19%	\$ 879,612
Grand Total	14.8704	\$ 14,870	100.00%	\$ 454,173,106

The total taxes paid per million of taxable value in the Town in FY25 was \$14,870 a decrease of \$143 from FY24. This decrease was primarily due to a decrease in the millage rates for Palm Beach School District and the Health Care District. Of that total taxes paid, \$2,611 stayed in the Town to pay for services and the remaining \$12,259 went to other taxing districts. A breakdown by taxing district for a \$1 million property using the FY25 tax rates is shown on the following table.



FY26 Millage Rate

Below is a millage rate table that shows the FY26 proposed rate versus the FY25 millage rate. The proposed FY26 millage rate of 2.5311 represents a 3.06% reduction from FY25 and a \$0 increase in taxes per million for homesteaded properties. It also represents a \$120 increase for non-homestead properties based on the 10% cap, as defined by State law, for these properties.

	FY2025 Actual Millage Rate	FY2026 Proposed Millage Rate
Millage Rate	2.6110	2.5311
Tax Revenue	\$ 79,475,083	\$ 83,129,820
Revenue Increase over FY25	n/a	\$ 3,654,737
Millage % Increase/Decrease vs. FY25	n/a	3.06%
Homestead Value Increased by 3.0%	\$ 1,000,000	\$ 1,030,000
Town Taxes	\$ 2,480	\$ 2,480
Increase/(Decrease) over FY25	n/a	\$ 0
Non-Homestead Tax Increase (Decrease) Max 10%	n/a	\$ 120

General Fund Revenues

The FY25 revenue budget estimates were conservative. For FY25, to date, some of the revenue sources are exceeding budget expectations. The FY26 proposed revenues represent a moderate increase over FY25. The revenue budget by type for the General Fund for FY26 compared to FY25 is shown on the table below:

Revenue	FY2025	FY2026	FY25 vs. FY26 Difference	% Change
Ad Valorem Taxes	\$ 79,745,500	\$ 83,129,820	\$ 3,384,320	4.24%
Non Ad Valorem Taxes	6,780,000	6,930,000	150,000	2.21%
Licenses & Permits	5,463,500	5,873,500	410,000	7.50%
Intergovernmental	1,272,500	1,466,517	194,017	15.25%
Charges for Services	9,975,775	11,284,560	1,308,785	13.12%
Fines and Forfeitures	1,128,000	1,668,000	540,000	47.87%
Investment Earnings	1,864,494	1,963,983	99,489	5.34%
Miscellaneous	1,328,700	1,367,500	38,800	2.92%
Transfers from the Enterprise Funds	8,362,090	9,688,024	1,325,934	15.86%
Transfers from unassigned fund balance for Contingency and Compensated Absences	3,260,000	1,360,000	(1,900,000)	(58.28%)
Total Revenues	\$ 119,180,559	\$ 124,731,904	\$ 5,551,345	4.66%

Significant highlights for General Fund FY26 revenues include:

- ▶ The Property Appraiser's 2025 Estimate of Taxable Value, issued on May 28, 2025, showed existing property taxable values in the Town have risen 7.90% over the prior year. The total taxable value is now \$34,571,954,529.
- ▶ The amount included for property tax represents the taxes generated from millage rate of 2.5311 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 current activity expected to continue into FY26.
- ▶ The Intergovernmental revenue increase is due to improvements in State sales tax receipts.
- ▶ Charges for services increased due to additional paid parking associated with the Town's comprehensive parking plan and recreation fees anticipated to increase with historically high levels of usage.
- ▶ Fines and forfeiture revenue is projected to increase based on current collection trends.
- ▶ Investment earnings have increased based on the current interest rate environment.
- ▶ The transfers from the Enterprise Funds represent:
 - A transfer of \$100,000 from the Par 3 Golf Course Enterprise fund, a \$75,000 increase from the previous year,
 - A transfer of \$1,210,435 from the Marina Fund which reflects the allocation of General Fund costs for services such as Finance, People and Culture, the Town Manager's Office, and Public Works.
 - A transfer from the Building Enterprise Fund of \$8,377,589 for services paid for in the General Fund that were provided in support of the building permit process.
- ▶ Transfers from fund balance represent transfers for Contingency and the compensated absence payouts for the year.

General Fund Expenditures

General Fund expenditures have increased by 4.66% from FY25. The details by expenditure category are shown in the table below.

Expenditure Category	FY2025	FY2026	FY25 vs. FY26 Difference	% Change
Salary and Wages	\$ 36,922,812	\$ 38,562,309	\$ 1,639,497	4.44%
Pension Benefits	14,543,945	16,154,737	1,610,792	11.08%
Other Employee Benefits	9,814,486	12,258,227	2,443,741	24.90%
Contractual	16,498,487	18,482,066	1,983,579	12.02%
Commodities	2,210,727	2,292,750	82,023	3.71%
Depreciation/Capital Outlay	3,055,028	2,931,666	(123,362)	(4.04%)
Subtotal Operating Expenditures	83,045,485	90,681,755	7,636,270	9.20%
Library	396,912	407,232	10,320	2.60%
Transfer to the Risk Insurance Fund	2,329,817	2,329,817	-	-%
Transfer to Capital Improvement Program	14,250,622	13,750,000	(500,622)	(3.51%)
Transfer to Equipment Replacement Fund	2,000,000	-	(2,000,000)	(100.00%)
Transfer to the Debt Service Fund	5,846,518	5,872,774	26,256	0.45%
Transfer to Coastal Management Fund	5,791,205	6,370,326	579,121	10.00%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	-	-%
Salary Savings	(500,000)	(800,000)	(300,000)	60.00%
Contingency	600,000	700,000	100,000	16.67%
Subtotal Transfers and Contingency	36,135,074	34,050,149	(2,084,925)	(5.77%)
Total General Fund	\$ 119,180,559	\$ 124,731,904	\$ 5,551,345	4.66%
FTE Totals	384.129	396.135	12.01	3.03%

Highlights for General Fund expenditures are as follows:

Total operating expenditures increased \$7,636,270 or 9.20% from FY25. Total transfers and other expenses decreased \$2,084,925 or 5.77%. Details of the changes are as follows:

Operating Expenditures:

- ▶ Tentatively, \$1,639,497 has been earmarked to pay for increased salary and wages, and the increase in FTEs allocated to the General Fund of 12.01 (see full description later in the document). This increase also includes merit and step increases and a cost-of-living lump sum payment (COLA). In 2022, the Town adopted a policy using the Social Security COLA calculation as the method to determine the 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 FY26 would be 2.6%. Included in this proposed budget is a 2.6% non-pensionable lump sum payment. Paying out 2.6% 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.
- ▶ We are also including market adjustments for Police and Fire-Rescue personnel to ensure they remain at the 85th 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 \$1,610,792 due to investment losses in FY22 and plan changes in FY24.
- ▶ Other employee benefit costs increased by \$2,443,741 or 24.90%. Total Town funding for health insurance increased by \$2,555,723 with \$2,298,303 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 FY26 are \$20,972.
- ▶ FICA tax increased by \$252,273 due to the increase in the salary budget. The Longevity/Bonus program increased slightly by \$1,954. 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 \$68,024.
- ▶ The increase in contractual costs, \$1,983,579, is primarily due to
 - \$200,000 for fire upgrades,
 - \$100,000 for software implementation,
 - \$131,270 for anticipated CPI-based contract renewal increases,
 - \$148,100 for enhanced employee training,
 - \$313,000 for legal advice and litigation,
 - \$253,118 for police body camera monitoring,
 - \$200,000 for transferring General Engineering from Capital to the General Fund,
 - \$242,216 for ECR costs, and
 - \$400,398 for increased utility expenses.

These adjustments align the budget more closely with current spending trends.

- ▶ The increase in commodities of \$82,023 is mostly due to higher vehicle maintenance of \$59,750, and other supply budget increases and decreases.
- ▶ Depreciation/Capital outlay costs decreased \$123,362.
- ▶ The funding for the Four Arts Library will increase by \$11,908. This funding is now tied to CPI or 3% whichever is lower.

Transfers and Other:

- ▶ The transfer to the Risk Fund remains the same for FY26.
- ▶ The annual transfer to the Capital Improvement Fund (CIP) decreased by \$500,622 or 3.51%, to \$13,750,000. This transfer will be used to fund major projects such as:
 - N. County Road Canopy Drainage project - \$1,400,000,
 - Paving Phases 4 and 6 S - \$4,250,000,
 - Installing Mast Arms at Bradley Place and Sunset Avenue - \$1,000,000,
 - A-43 and E-7 Sanitary Sewer Pump systems - \$4,235,000,
 - Renovating the Police and South Fire Stations - \$4,697,000,
 - Other projects funded from prior year transfers will also be worked on by Public Works in FY26.
- ▶ The transfer to the debt service fund increased by \$26,256.
- ▶ Coastal funding increased by 10% or \$579,121 to \$6,370,326 The transfer will provide funding for:
 - Future Mid-Town Seawall Replacement,
 - Shoreline Fortification,
 - Sea Turtle Nesting Monitoring,
 - Reach 8 Dune/Beach Construction.

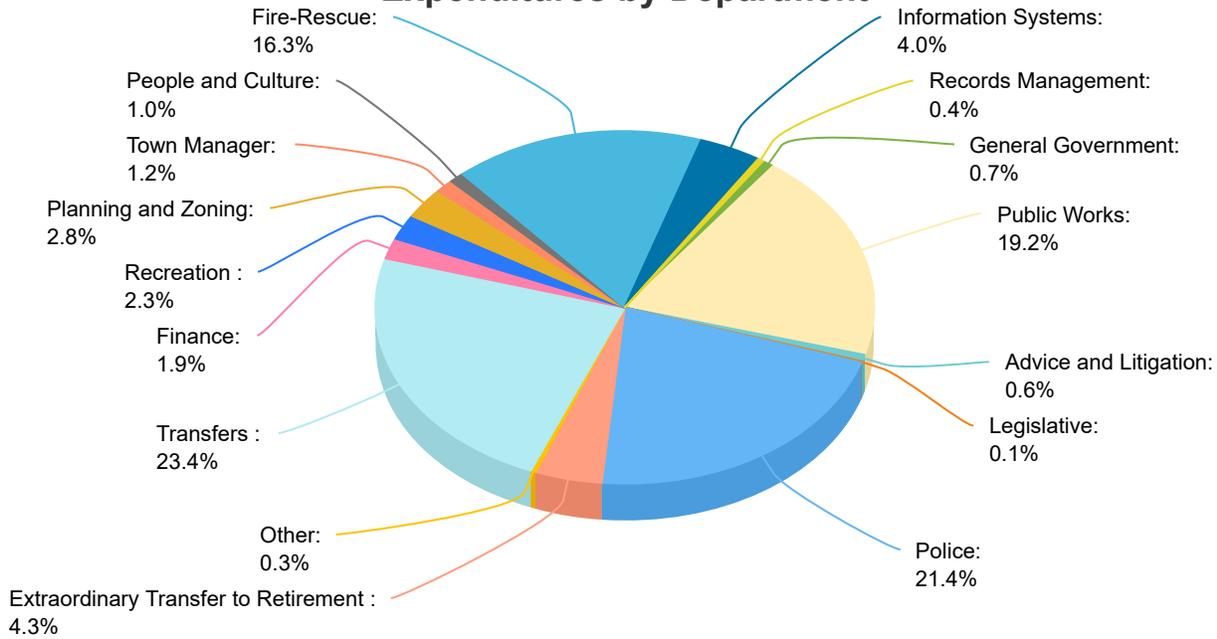
Please see the Coastal Budget section for more information about the budget and forecasted expenditures and revenues.

- ▶ The extraordinary transfer to the retirement fund to accelerate improvements to the UAAL remained at \$5,420,000.
- ▶ Contingency increased by \$100,000 or 16.67%. Absent extraordinary unforeseen circumstances, this amount should be enough to cover unexpected expenditures.

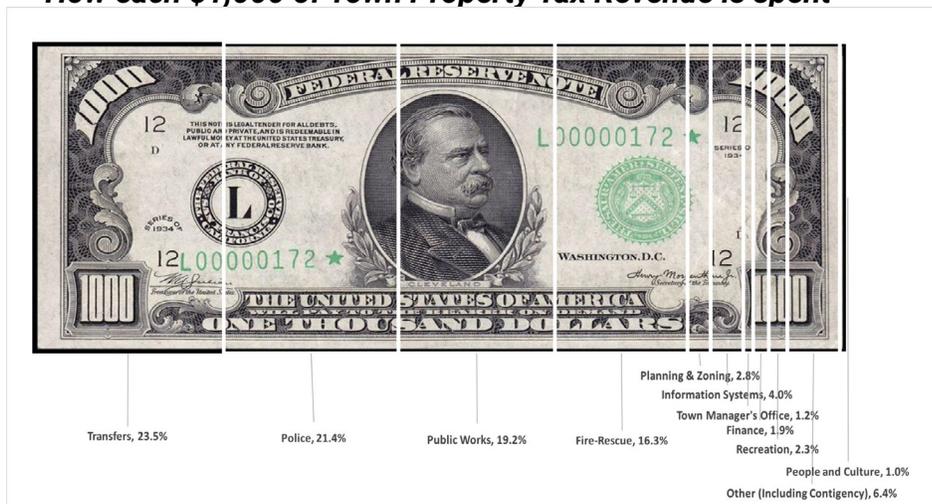
Departmental Expenditures

The three largest departments, Police, Fire-Rescue and Public Works, account for over 56.9% of the Town budget. The transfers mentioned on the prior page account for another 23.5%, for a total of 80.4% of the total Town budget. All other general government and administrative departments make up the balance of 19.6%. The following charts provide a graphic example of expenditures by each department and transfers.

Expenditures by Department



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



General Fund Balance

The General Fund Unassigned Fund Balance as of September 30, 2024, was \$35,697,740. This amount was \$3,369,575 above the policy-required minimum. The FY26 budget includes a transfer of \$700,000 from fund balance to fund the contingency. Estimated compensated absence payouts totaling \$660,000 will be paid from the reserve for compensated absences. Total excess reserves in the Town’s remaining funds as of September 30, 2024, were \$14,846,360.

For FY25, revenues are in line with the budget estimates at 88.7% through April, and expenditures are in line with budget estimates at 75.2%.

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 85th 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 FY24, another thirty-three (33) percent of positions will be reviewed in the coming year.

People & Culture is also recommending that the general employee salary scales be adjusted upwards by 3% to avoid pay crowding at the top of each scale.

Personnel Complement

Total Full Time Equivalent (FTE) positions include full-time and part-time employees (PTNB) with no benefits. The total FTE for all funds for FY26 is 397.135, which is a net increase of 13.006 FTE from the adopted FY25 budget. The additional FTE’s included in the FY26 budget include the FTE’s approved by Council to support the additional needs of Phipps Ocean Park when construction is complete in FY27. These positions are being partially funded for FY26. The other increases in FTEs in FY26 are made up of the following changes in full-time and part-time positions:

Department	Roles	# FTEs	Comments
People and Culture	Administrative Assistant	(1.000)	Decreased through attrition
Police	Police Service Aides	2.000	Increased for parking and traffic needs
Police	Police Officer	4.000	Increased for safety and traffic
Police	Police Officer	1.000	Phipps Ocean Park needs (2 months funding)
Police	Parking Enforcement Officer	0.500	Phipps Ocean Park needs (2 months funding)
Recreation	Crew Foreman	1.000	Phipps Ocean Park needs (2 months funding)
Recreation	Parks Attendant	2.000	Phipps Ocean Park needs (2 months funding)
Recreation	Fitness Supervisor	1.000	Transferred from contractual agreement
Public Works	CMMS Coordinator	1.000	Added to address increased Asset Management & CIP needs
Public Works	Deputy Town Engineer	1.000	Added to address increased CIP needs
Building Fund	Project Engineer	1.000	Reduction of contracted services
Recreation	Part-time Employees	(0.494)	Annual Adjustment
Total FTE additions		13.006	

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, and Equipment Replacement), and Trust Funds (Pension and OPEB Trusts).

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 FY26, we expect to complete Phases 6 North and South. During FY26 work will continue on Phases 7 North, 7 South, and Phase 8. The entire project is expected to be completed in 2027.

The annual transfer of Marina surplus funds to offset prior project deficits will be \$8.0 million in the FY26 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 (\$184,998), and a portion is funded through the Coastal Management Fund (\$511,417). The non-ad valorem revenue transfer from the General Fund for FY26 is \$5,872,774.

The 2016B Series Revenue Bonds debt service appropriation of \$723,038 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. Total debt service for FY26 on these bonds will be \$3,847,855 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 FY26 will be \$1,999,238 and paid through the Marina fund.

The Town's outstanding debt, as of September 30, 2024, is shown in the table below.

Year Issued	Outstanding Principal Balance September 30, 2025	Purpose
2016A	\$ 34,165,000	First Phase of the ACIP and Refund Outstanding Debt
2016B	\$ 8,770,000	Worth Avenue Commercial District Project
2013	\$ 1,470,000	Remaining Balance on Second Phase of ACIP
2018	\$ 48,870,000	General Obligation Bonds for Townwide Undergrounding Project
2019	\$ 46,980,000	Taxable Refunding Revenue Bonds for Second Phase of the ACIP
2019	\$ 3,895,000	Refunding of Remaining Balance of First Phase of ACIP Debt
2020	\$ 26,980,000	Marina Loan
2021	\$ 7,915,000	General Obligation Bonds for Townwide Undergrounding Project
Total	\$ 179,045,000	

As of September 30, 2025, the Town's net bonded debt will amount to 10.4% of the legal limit of \$1,728,597,726 (5% of preliminary FY26 taxable value of \$34,571,954,529).

Capital Project Funds (307, 309, 311)

Capital Improvement Fund

For FY26, the following items totaling \$22,480,000 are included in the Capital Improvement Fund (307):

- ▶ Town-wide sidewalk/curbing - \$1,500,000
- ▶ Undergrounding Paving (Phases 4 and 6 S) - \$4,250,000
- ▶ Canopy Drainage (N. County Rd) - \$1,400,000
- ▶ Mast Arm Installation - \$1,000,000
- ▶ Drainage Improvements – \$1,450,000
- ▶ A-5 Sanitary Sewer Royal Poinciana - \$955,000
- ▶ A-43 Sanitary Sewer Atriums of Palm Beach – \$3,370,000
- ▶ Police Renovations - \$2,200,000

- ▶ South Fire Renovations - \$2,497,000
- ▶ Water Main Improvements (WPB) – \$1,000,000 (Funded by West Palm Beach)
- ▶ Water Feasibility - \$100,000
- ▶ Transfer to Undergrounding Fund (One Cent Sales Tax) - \$125,000

The transfer from the General Fund to the Capital Improvement Fund is \$13,750,000, a decrease of \$500,622 from FY25.

Coastal Management

The Coastal Management Fund (309) is used to fund the construction costs of the coastal projects. The details of the FY26 budget for Coastal Management can be found in the 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. 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 \$579,121 or 10% increase over FY25.

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.

Enterprise Funds (401, 402, 405)

Town Marina

Town Marina reopened for new vessels on November 1, 2021. FY25 has been a very successful year. The success is due in part to improvements in branding, marketing, and financial planning. The FY26 revenue budget is projected to increase 4.5%, or \$654,813 to \$15,347,813. The operating expenditure budget has a decrease of 4.9%, \$169,914 due to a decrease in the submerged land lease, which is based on revenues, offset slightly by increases in salaries and employee benefits. Non operating expenditures include a \$8 million transfer to the Underground Utility Fund.

Par 3 Golf Course

The FY26 fee adjustments include strategic increases to green fees and passes, designed to capitalize on player demand. The Par 3 Golf Course anticipates an operating gross profit of \$1,831,995 prior to depreciation and other below the line expenses. Deductions from the operating profit include transfers for debt service, \$184,998, contingency, \$176,031 and the general fund transfer, \$100,000.

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. FY25 revenues are trending to be higher than budget and will provide for a surplus. Total revenues for FY26 are conservatively estimated to be \$10,304,500 and total operating expenses are \$13,391,688, which includes a transfer to the General Fund of \$8,377,589, which is for the allocated costs that the General Fund provides to the building permit process. Building permit related revenues have increased by \$225,000 due to the anticipated stabilization of building activity.

After depreciation of \$85,000 and a 5% operating expense contingency of \$253,529 there is a projected reduction in reserves of \$3,425,717.

Internal Service Funds (501, 502, 320)

Risk Fund

The transfer to the Risk Fund (501) remained stable for FY26.

Health Insurance Fund

The transfer from all funds to the Health Insurance Fund (502) has increased \$2,555,722 or 45% due to recent higher than normal claims experience. Since FY23 the fund has had a deficit totaling \$4,310,357. Deficits are also anticipated for FY25. The increase in health care costs, especially pharmaceuticals, over the last few years will continue for the foreseeable future. Future increases to the transfer from the general fund will be needed to stabilize the fund.

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.

Equipment Replacement Fund

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.

In FY26, the Equipment Replacement Fund budget also includes an IT Project Manager position. This position will oversee the implementation of the new Enterprise Resource Planning (ERP) software.

Trust Funds (600 & 610)

Retirement

The FY26 actuarially determined contribution to the Defined Benefit (DB) plan totals \$16,252,401. The contribution increased \$1,592,148 due to weak investment returns for FY22 and benefit updates in FY24.

The budget also contains the \$5,420,000 extraordinary contribution to the retirement plan. The funded ratio increased from 73.6% to 73.8% and the unfunded liability increased from \$98,335,829 to \$104,135,219. 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 \$22.4 to \$18.0 million over the next 8 years and are then projected to decline to around \$8.7 million in FY35.

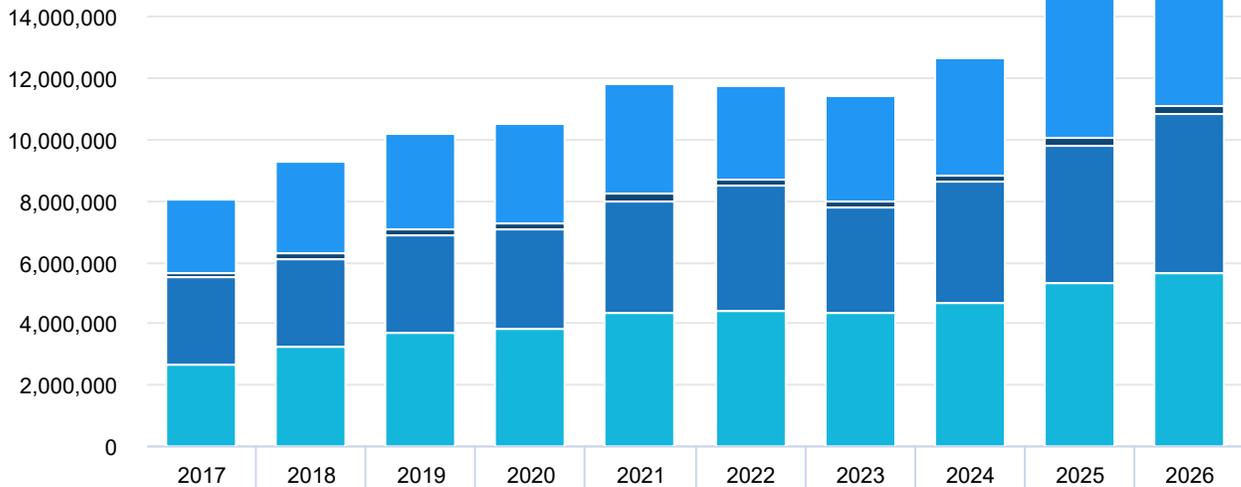
The Town contribution amounts by employee group are shown below versus the FY25 contribution. Legacy plan costs represent \$9,949,298 (61.2%) of the total and the costs for the ongoing plan are \$6,303,103 (38.8%).

Town DB and DC Retirement Contributions

Town Retirement Contributions	FY2025	FY2026	\$ Change	% Change
General Employee DB	\$ 4,617,624	\$ 5,176,588	\$ 558,964	12.11%
Lifeguards DB	225,986	241,219	15,233	6.74%
Police DB	4,497,745	5,177,219	679,474	15.11%
Fire-Rescue DB	5,318,898	5,657,375	338,477	6.36%
Total DB Contribution	\$ 14,660,253	\$ 16,252,401	\$ 1,592,148	10.86%
Total DC Contribution	\$ 845,445	\$ 994,556	\$ 149,111	17.64%
Total Town DB and DC Contribution	\$ 15,505,698	\$ 17,246,957	\$ 1,741,259	11.23%

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

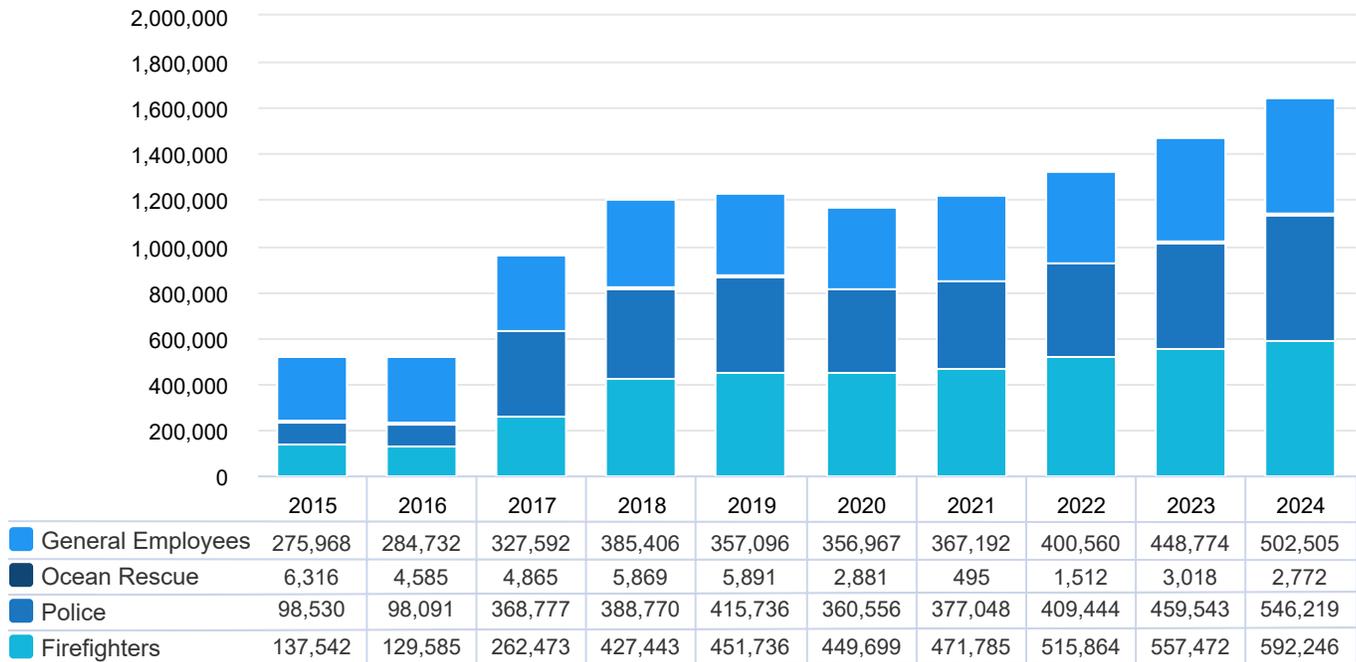
Employer Contribution (ADEC)



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
General Employees	2,414,960	2,997,898	3,093,941	3,276,537	3,560,240	3,063,742	3,493,970	3,819,225	4,617,624	5,176,588
Ocean Rescue	157,411	163,443	188,431	204,527	210,518	215,911	182,855	202,223	225,986	241,219
Police	2,832,558	2,870,523	3,206,438	3,200,781	3,653,689	4,045,678	3,446,777	3,928,198	4,497,745	5,177,219
Firefighters	2,676,124	3,263,383	3,676,531	3,854,982	4,362,652	4,441,206	4,333,641	4,701,232	5,318,898	5,657,375

The 10-year trend for employee contributions to the Defined Benefit plan is shown below:

Employee Contributions



Based on pension changes, the Town no longer provides a hybrid 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. With recent pension changes employees may opt in to a DC only plan. For general employees and lifeguards the mandatory contribution for this plan is 3% with an employer match of 10%. Public Safety employees opting in for the DC only option contribute 3% and the Town will match 16%. Total employer contributions to the DC plan are shown in the table below:

Employer Defined Contribution Funding

DC Contributions		FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
General	\$	504,896	\$ 562,798	\$ 632,581	\$ 836,210	\$ 978,189
Lifeguards		1,393	2,441	\$ 2,361	9,234	16,367
Total	\$	506,289	\$ 565,239	\$ 634,942	\$ 845,444	\$ 994,556

OPEB Trust

The actuarially determined transfer to the OPEB trust from the General Fund in the FY26 budget is \$896,608. This amount is \$68,024 more than FY25. The funded ratio in the October 1, 2024 actuarial report was 112.3% 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.

Long-Term Financial Plan

The Long-Term Financial Plan (LTFP) will be updated with the FY26 proposed budget and will be finalized in September.

Conclusion

This concludes the executive summary portion of the FY26 budget. Staff will be prepared to answer any questions you may have.

A handwritten signature in black ink, appearing to read "Kirk Blouin". The signature is fluid and cursive, with a distinct dot at the end of the last word.

Kirk Blouin
Town Manager

cc: Department Directors





Strategic Plan 2023-2028

Town of Palm Beach / FY 2026 Proposed Annual Budget



Town of Palm Beach **Strategic Plan**

— 2023-2028 —
FY2025 Updates



The original Strategic Plan ('The Plan') for the Town of Palm Beach was adopted in 2003, establishing strategic priorities to uphold the community's character and quality of life based upon the mission and vision statements. Subsequent annual updates to The Plan were conducted until 2012. The Plan provided primary policy direction to town government operations regarding the Town's social, economic, and physical development.

In 2021, the Town Council commissioned the creation of a new Strategic Planning Board to write a new Strategic Plan for the Town. The Town of Palm Beach embarked on its strategic planning journey in December 2021, marked by adopting Resolution No. 141-2021. This resolution established the Strategic Planning Board, a body designed to offer advisory insights in crafting the 2023 Strategic Plan. Mayor Danielle H. Moore served as the Chair of the Board. Eight residents were selected for their varied areas of expertise, including Alfred 'Skip' Aldridge, Elizabeth Dowdle, Kristen Kelly Fisher, Nicki McDonald, Peter McKelvy, Katherine Ostberg, Michael Pucillo, and Michael Reiter.

This meticulous process unfolded through well-defined phases to guarantee a comprehensive and all-encompassing strategic plan. These phases encompassed eleven facilitated board meetings, a comprehensive community survey, a series of focus groups, active engagement events involving past and present town leaders, inclusive community input sessions, and multiple workshops involving senior-level staff.

The outcomes of the Strategic Planning Board's efforts were presented for deliberation and approval by the Town Council in the Spring of 2023. This led to the endorsement of the mission and vision statements, the strategic priorities, and the strategic focus areas on May 9, 2023.

The resulting strategic plan is projected to span a five-year lifecycle, serving as a guiding path until the fiscal year 2028. This timeframe encompasses plan execution, monitoring, strategy refinement, and mid-cycle evaluations.

The five overarching strategic priorities endorsed by the Board emerged from a conscientious process of community engagement, surveys, and input from diverse stakeholders. These priorities encapsulate the pivotal areas necessitating focused efforts and investments to propel the town toward a progressive future.

Within each strategic priority, the process involves refining strategic focus areas, that add granularity to the overarching priorities. This ensures precise identification of areas needing strategic intervention.

Complementary to these focus areas, actionable and quantifiable strategic objectives are outlined. These objectives provide a clear roadmap for the town, defining specific achievements within each focus area.

Integral to the successful realization of the plan are the senior-level staff members responsible for translating strategic objectives into tangible projects, judiciously allocating resources, and diligently tracking progress. Their involvement ensures the effective execution of the strategic plan through action plans.

Moreover, the strategic plan seamlessly intertwines with forthcoming fiscal budget planning cycles. The articulated objectives guide resource allocation, ensuring financial investments are channeled into initiatives and projects aligned with strategic priorities.

The format and design of The Strategic Plan ('The Plan') has been designed to be actionable, dynamic, and easily digestible. The presentation of The Plan in this format seeks to guide the business of the Town operations and policies as well as serves as a unifying source of motivation and focus.



A Guide to Visualizing Our Strategy

Vision: The Town of Palm Beach will promote an exceptional quality of life for current and future generations. We take pride in our small-town character and charm, honoring our heritage as a unique legacy worth keeping, while creatively managing future challenges.

Mission:

The Town of Palm Beach provides unparalleled services to residents, businesses, and visitors. Through leadership and community engagement we:

- Promote our gracious community character and culture
- Ensure a safe and secure Town
- Respect our history and architecture
- Conserve the health of our environment

Organizational Values:

The employees of the Town of Palm Beach commit to and are guided by the following values:

- Respect for everyone
- Personal responsibility and accountability
- Open, timely communication
- Spirit of innovation
- Commitment to quality
- Cooperation and teamwork
- Highest ethical standards



FINANCE
Financial Management 141
Procurement & Contracts 144

FIRE RESCUE
Fire Administration 411
Operations 417
Training 418
Ocean Rescue 419

INFORMATION TECHNOLOGY
Information Technology 125

MARINA
Marina Enterprise Fund 401

PALM BEACH PAR 3
Par 3 Enterprise Fund 402

PEOPLE & CULTURE
People & Culture 123

PLANNING, ZONING & BUILDING
Planning & Zoning 211
Landmarks Preservation 214
Fire Prevention 215
Code Enforcement 216

POLICE
Administrative 421
OCVAN 422
Records 423
TCR 424
Communications 425
Crime Scene/Evidence 426
Patrol 428
Criminal Investigation 429
Parking Control 430

PROCUREMENT & CONTRACTS
Procurement & Contracts 144

PUBLIC WORKS
Administrative 511
Street & Sign 521
Traffic Control 523
Electrical & Street Lighting 524
Stormwater 531
Sanitary Sewer Maintenance 532
Sanitary Sewer Treatment 533
Residential Collection 541
Commercial Collection 542
Refuse Disposal 543
Yard Trash Collection 544
Recycling 545
Grounds 551
Facility Maintenance 554
Engineering Services 561
Equipment 571

RECREATION
Administration 311
Tennis 312
Recreation Center 313

RISK MANAGEMENT
Self Insurance Fund 501

TENNIS
Tennis 312

TOWN CLERK
Town Clerk 131

TOWN MANAGER
Legislative 111
General Government 113
Administrative Management 121
Advice & Litigation 122



Strategic Priorities and Focus Areas



Community, Culture, and Character



Community Preservation



Quality of Life



Environmental Stewardship



Management of Environmental Threats



Sustainable Management of Town Assets



Mobility and Transportation



On-Island Mobility



Quality of Life



Safe and Resilient Community



Emergency Management



Water Resources



Governmental Leadership and Innovation



Cooperative Relationships



Sound Fiscal Management



Collaborative Town Government



Strategic Priorities and Focus Areas

Community, Culture & Character

- **Quality of Life:** Our lifestyle is sustained by preservation of our community beauty through its built and natural environment; management of traffic, parking, and mobility impacts; enjoyment of cultural, recreational, and educational opportunities; expectations for respectful community conduct; and a safe and secure community.
- **Preserve Community Culture and Character:** The Town promotes the small-town feel of Palm Beach by preserving its exceptional architectural character, rich history, unique character, and its historic commercial districts and businesses.

Environmental Stewardship

- **Proactive Management of Environmental Threats:** The Town creates resilience to environmental (natural and man-made) threats by identifying and planning for immediate and future threats such as climate change impacts, pollution from pesticides and chemicals, invasive species, sewage/stormwater/garbage impacts, and intrusive new technologies.
- **Promote sustainable management and enhancement of the Town of Palm Beach's outstanding parks and natural environment through conservation and environmental protection.**

Mobility & Transportation

- **Quality of Life:** Our lifestyle is sustained by the preservation of our community beauty through its built and natural environment; management of traffic, parking, and mobility impacts; enjoyment of cultural, recreational, and educational opportunities; expectations for respectful community conduct; and a safe and secure community.
- **Control, regulate and stabilize on-island mobility including traffic, parking, and pedestrian-friendly routing.**

Safe & Resilient Community

- **Provide a framework for supporting the Town of Palm Beach before, during, and after a natural or man-made disaster.**
- **Safe, clean, and sustainable management of drinking water, wastewater, and storm water.** The Town's drinking water is healthy, both for consumption and the environment. It is readily available without worry or limitations. The utility infrastructure is sound and meets current and future needs to provide reliable and sustainable management of drinking water, wastewater, and storm water.

Governmental Leadership & Innovation

- **Collaborative Town Government:** Elected officials, Town staff, volunteers, residents, and businesses work together to respond positively and proactively to the needs of residents, businesses, and visitors.
- **Sound Fiscal Management:** The Town thrives financially over the long term because of decision-making and budgeting based on accurate and relevant data, setting organizational priorities across all government services considering needs, and basing fiscal policies on governmental accounting best practices.
- **Actively engage with federal, state, and local governments and agencies to protect home rule and promote cooperative relationships that affect the quality of life for the Town of Palm Beach.**



Strategic Plan at a Glance



COMMUNITY, CULTURE, AND CHARACTER



Quality of Life

- Proactively address the impacts of development decisions occurring outside the Town to minimize adverse impacts to residents.
- Support the community to live happier, healthier, and longer lives through educational and recreational programming and partnerships.



Community Preservation

- Update the Comprehensive Plan to support long-term planning, sustainability, and quality of life.
- Support and preserve historical sites and landmarks.
- Plan for and manage growth, development, and redevelopment to maintain Palm Beach's small-town feel and its integrity as a distinctive and vibrant coastal community.

ENVIRONMENTAL STEWARDSHIP



Management of Environmental Threats

- Continue making land-related decisions in harmony with the natural environment, always considering green space, beautification, and impacts on habitats and wildlife.
- Ensure biodiversity including its coastal, marine terrestrial and water ecosystems are protected and restored.



Sustainable Management of Town Assets

- Continue to identify and implement actions and standards in keeping with the Town's Green Initiative program.
- Optimize technology and prioritize digitalization to reduce environmental impacts; support paperless and cloud-based transactions, activities, and operations.

MOBILITY AND TRANSPORTATION



On-Island Mobility

- Form productive partnerships with local, state, and federal stakeholders to proactively review and address regional transportation challenges, including technology-driven traffic coordination.
- Review existing parking inventory to identify opportunities and shortcomings in order to develop a comprehensive parking management plan.



Quality of Life

- Enhance the safety of all modes of traffic to reduce accidents in roadways and waterways through enforcement of traffic laws and increased public education opportunities.
- Implement emerging methods and technologies to enhance pedestrian safety including remote management systems and strategic crosswalk initiatives.

SAFE AND RESILIENT COMMUNITY



Water Resources

- Complete and review a water feasibility study that evaluates the water supply and distribution options, emphasizing service needs, quality, and cost. Develop an implementation plan in line with the feasibility study findings and begin negotiations for a contract with the provider.



Emergency Management

- Continue the review of ambitious and adaptive safeguard methods identified through the Town's Coastal Flood Vulnerability Assessment, prepared by Woods Hole Group, and update as necessary based on available data.
- Use new data to determine revisions to the Level-Up Palm Beach Coastal Resilience Implementation Plan with input from Town Council to mitigate the potential impacts.

GOVERNMENTAL LEADERSHIP AND INNOVATION



Cooperative Relationships

- Participate in intergovernmental coordination processes and consider the impacts of proposed comprehensive plan amendments and future developments.



Sound Fiscal Management

- Deliver exceptional services to the community with optimal resource utilization.
- Enable a sustainable future by proactively managing overall costs of Town government.



Collaborative Town Government

- Maximize technology to deliver streamlined information through user-friendly interfaces.
- Optimize interoperability and coordination of technology platforms.



Strategic Priority: **Community Culture and Character**



Strategic Focus Area:

Quality of Life | Our lifestyle is sustained by the preservation of our community's beauty through its built and natural environment, management of traffic, parking, and mobility impacts, enjoyment of cultural, recreational, and educational opportunities, expectations for respectful community conduct, and a safe and secure community.

Strategic Objectives:

- Support the community to live happier, healthier, and longer lives.
 - Ensure the delivery of exceptional medical care to our community.
 - Implement medical and equipment industry standards and best practices for community care.
 - Ensure Fire Rescue has sufficient in-house instructors.
 - Meet and exceed American Heart Association standards for EMS-related activities.
 - Maintain the highest national ISO rating to keep our fire and rescue services in the top 10% nationwide.
 - Ensure firefighters receive ongoing company-level training, both online and in-person, and maintain certification.
 - Intradepartmental coordination of contract staffing management for recreation, tennis, golf, and marina maintenance and improvements.
 - Renovate the original golf shop to improve player experience and restaurant operations.
 - Enhance the experience for customers at the driving range.
 - Update youth and adult programming and seek partnerships as needed.
 - Collaborate programming with partners HealthFitness, Rush Soccer, and Perseverance Basketball.
 - Solicit program and facility feedback using online reviews, in-person comments, and surveys.
 - Update GIS map layers for community culture, historical sites, and landmarks, including landmark and zoning web applications, monument assets and ADA ramp assets, as well as existing paper town maps.
 - Create and prepare new maps in support of the Comprehensive Plan.
- Proactively address the impacts of development decisions occurring outside the Town to minimize adverse impacts to residents.
 - Investigate the effects of federal, state, and county regulations.
- Plan and manage growth and redevelopment to maintain Palm Beach's small-town feel and integrity as a distinctive, vibrant coastal community.
 - Preserve and manage historic resources with aesthetic or architectural character.
 - Streamline the development review and permit process.





- Create a town-wide culture among employees that mirrors the community's culture of graciousness, kindness, and exceptionalism through operational alignment of the Town's Vision, Mission, Values, and Strategic Plan.
 - Operate the marina in alignment with the culture and character of the Town of Palm Beach.
 - Continue to hire and promote top individuals focused on abilities and exceptional customer service.
 - Revise the hiring process to identify top talent.
 - Revise the promotional process to identify the most qualified individuals.
 - Reinforce the importance of Town values in performance management (onboarding, workforce planning, progression, and performance).



Strategic Focus Area:

Community Preservation | The Town promotes Palm Beach's small-town feel by preserving its exceptional architectural character, rich history, unique character, and historic commercial districts and businesses.



Strategic Objectives:

- Complete and implement the Comprehensive Plan and Zoning Code review.
 - Adopt and implement the Town's Comprehensive Plan.
 - Develop GIS mapping for planning purposes.
 - Review, update, and adopt the Town's zoning code revisions.
 - Implement communication and education post-adoption.
- Support and preserve historical sites and landmarks.
 - Adopt and enforce the required ordinances and resolutions.
 - Implement historic preservation programs for landmarks, districts, and significant buildings.
 - Review properties for potential landmarking and historically significant designations.
 - Implement public visibility layers for landmarked properties, districts, and historically significant buildings.
 - Assist owners of landmarked and historically significant properties with rehabilitation projects throughout the permitting process.
- Deliver community enhancement projects.
 - Renovate Phipps Ocean Park.
 - Complete the North Fire Station Renovation Project.
- Maximize the use of technology for community safety and awareness.
 - Expand the Town's camera system over the next two years.
 - Implement high visibility patrol and specialty unit operations.
 - Educate the public on Town ordinances to enhance compliance and property values.
 - Conduct inspections for code compliance across the Town.
 - Expand Direct Connect users to improve alarm response for residents and businesses while reducing resources allocated to false alarms.





Strategic Priority: **Environmental Stewardship**



Strategic Focus Area:

Management of Environmental Threats | The Town creates resilience to environmental (natural and man-made) threats by identifying and planning for immediate and future threats such as climate change impacts, pollution from pesticides and chemicals, invasive species, sewage/stormwater/garbage impacts, and intrusive new technologies.

Strategic Objectives:



- Make land-related decisions harmoniously with the natural environment, always considering green space, beautification, and impacts on habitats and wildlife.
 - Review and update adaptive safeguard methods identified through the Town’s Coastal Flood Vulnerability Assessment.
 - Revise the Level-Up Palm Beach Coastal Resilience Implementation Plan to incorporate input from the Mayor and Town Council, as well as new data, in order to effectively mitigate potential impacts on both public and private property.
 - Seek state funding for capital improvement projects aligned with the Level-Up Palm Beach Coastal Resiliency Implementation Plan.
 - Manage the phased implementation of the Woods Hole Group’s resiliency study’s proposed solutions for mitigating rising sea-level impacts including freeboard for new construction, improvements, damaged properties, and seawall construction.
 - Implement a long-term coastal protection plan.
 - Construct shore protection projects following the Coastal Management Program’s adopted 10-year long-term plan.
 - Monitor Beach Management Agreement (BMA) permit and obtain required Federal permits.
 - Implement a GIS asset and aerial imagery database of Coastal Management.
 - Protect and restore biodiversity across ecosystems (coastal, marine, terrestrial, and water) through education and healthy landscape practices.
 - Implement GIS asset layers of Recreation, Par-3, Phipps Ocean Park, and Marina assets.
 - Ensure safe operations and minimize light pollution in coastal areas during sea turtle nesting season.
 - Manage and maintain street lighting, including preventative maintenance.
 - Provide efficient yard waste collection and disposal service in a timely manner.
 - Educate residents and businesses about recycling benefits to boost recycling volumes.



- Increase awareness of environmental landscaping practices.
- Maintain and improve landscaping by standardizing irrigation and inspecting historic trees.
- Ensure environmental crimes and violations of Town Ordinances are enforced.
 - Identify and enforce violations of law and ordinances relating to environmental crimes (e.g., illegal dumping, stormwater violations, sea turtle-related rules).
 - Perform proactive patrols with Police Officers and Code Enforcement Officers to identify and prevent environmental crimes.
- Reduce the environmental impact of Fire Rescue operations.
 - Replace gas-powered tools with electric alternatives, reducing emissions and improving reliability.
 - Convert small gas equipment into battery-powered equipment.
 - Replace environmentally harmful and older formulations of firefighter foams with newer, non-toxic alternatives.
 - Improve exhaust capture technologies for all diesel vehicles.
- Enhance technology and prioritize digital solutions to minimize environmental impact while promoting paperless and cloud-based transactions, activities, and operations.
 - Identify and evaluate new or application of existing technologies to enhance service delivery of phone calls, such as AI tools.
 - Identify and evaluate the Town’s communication systems to integrate, ensuring that updates are automatically shared across platforms.
 - Implement the agenda and meeting management software transition.
 - Develop a system for tracking legislation to effectively monitor and manage policy changes.
 - Optimize paperless public meeting materials.
 - Reduce printed forms and transition to an electronic workflow of documents.
 - Transition to a centralized network printer.
 - Implement paperless marina contracts with digital signatures.
 - Implement Play by Point and DaySmart for online booking.
 - Convert EMS and Fire protocols, procedures, and standard operating guidelines to electronic format.
 - Digitize training forms, including sign-in rosters, school forms, and acting forms.
 - Streamline permitting efficiency for public and private projects by integrating with the online permitting software EPL.
 - Implementation of Enterprise Resource Planning (ERP)/ Human Resources Information System (HRIS).
 - Reduce and recycle electronic waste, including equipment, batteries, shipping, and packing materials.
 - Upgrade, configure, dispatch, and train field devices (iPads) for more efficient and effective management of Public Works operations.
 - Upgrade CentralSquare’s Enterprise Asset Management (CS EAM) powered by Lucity work management application for Public Works to log, manage, track, and execute appropriate actions to maintain a safe and clean Town.
 - Upgrade data center to reduce energy utilization by consolidating and using more energy-efficient technology.
 - Update GIS irrigation infrastructure data.
 - Plan and implement EAM GIS Asset Management.



- Promote procurement practices that prioritize purchasing green products by adjusting purchasing requirements and sourcing products that align with green initiatives for sustainability.
- Champion Townwide transition away from single-use plastics throughout the workplace.
 - Reduce single-use water bottles for public meetings.
 - Reduction of plastic utensils.
 - Discontinue single-use plastics.



Strategic Focus Area:

Sustainable Management of Town Assets | Promote sustainable management and enhancement of the Town of Palm Beach’s outstanding parks and natural environment through conservation and environmental protection.

Strategic Objectives:



- Identify and implement standards aligned with the Town’s Green Initiative, such as smart irrigation, energy-efficient equipment, and implementing Integrated Pest Management (IPM) in Town parks, fields, and golf courses.
 - Identify areas affected by nematodes and replace the soil in those areas to minimize chemical use when rebuilding bunkers or re-leveling tees.
 - Expand native/non-mow areas on the golf course to reduce carbon emissions and increase wildlife habitat.
 - Construct a properly designed chemical mixing station along with a washdown area for equipment.
 - Continue to explore advancements in farming and agricultural technology to enhance efficiency in the course.
 - Install sensors on mowers and equipment to measure water content, aiming to reduce water usage.
 - Transition most hand and backpack blowers to electric models, keeping gas blowers for special occasions.
 - Transform the flower beds at the front of the clubhouse and the parking lot into butterfly gardens.
 - Eliminate invasive plant species from the golf course and replace them with native plants.
 - Introduce electric robot mowers gradually to decrease emissions and reduce noise pollution.
 - Replace gas-powered field mowers with electric.
 - Maintain the keeping of bees to promote pollinators and butterflies at the Par 3 (Hole in One Honey).
 - Explore adding an osprey nest to the course and the installation of a monitoring camera.
 - Plan and implement GIS asset database of Town-wide irrigation asset network.
- Effectively and economically maintain Town grounds and rights-of-way while enhancing their appearance adhering to the Town’s Green Initiative Program.
- Explore natural landscaping opportunities.
- Preserve natural vegetation and trees.
- Explore opportunities to support the Town’s Green Initiatives.





- Explore native plant education and gardening.
 - Provide educational opportunities on native plants and environmental best practices through the website in collaboration with community partners.
 - Optimize the replacement of vehicles and equipment with environmentally friendly options while verifying vendor’s information to limit the town’s liability.
 - Implement best practices to enhance efficiency by standardizing equipment, industry labor, and materials.
 - Kindness Rock Garden Project at Mandel Recreation Center.
 - Propagate native flora and fauna at Lake Drive Park.
- Earn the Clean Marina Designation.
 - Implement measures to enhance the marina’s environmental sustainability.
 - Coordinate with the Florida Fish and Wildlife Commission (FWC) to develop Sea Turtle Rescue response plans and assess certification options for Town responders.
 - Maintain Town-owned buildings, structures, and facilities efficiently, safely, and cost-effectively for the public and Town employees.
 - Coordinate with Federal, State, County, and adjacent municipalities or agencies to protect and restore the existing coastal dune system and beaches along the Town’s beachfront and establish standards to minimize impacts resulting from beach erosion.



Strategic Priority: **Mobility and Transportation**



Strategic Focus Area:

Quality of Life | Our lifestyle is sustained by the preservation of our community's beauty through its built and natural environment; management of traffic, parking, and mobility impacts; enjoyment of cultural, recreational, and educational opportunities; exceptions for respectful community conduct; and a safe and secure community.

Strategic Objectives:

- Coordinate community-wide traffic mitigation efforts.
- Enhance the safety of all modes of traffic to reduce accidents in roadways and waterways through traffic law enforcement and increased public education opportunities.
 - Issue traffic-related communication from a centralized platform to multiple platforms for up-to-date information.
 - Increase geo-location communication subscriptions.
- Reduce the impact of emergency responses on traffic and increase safety.
 - Install the HAAS Alert system on Fire Rescue units to alert motorists of nearby emergency vehicles, improving road safety.
 - Evaluate the effectiveness of the trial system on new apparatus.
 - Utilize the Town alerting system to inform residents and businesses of road closures and detours due to fire and EMS incidents.
 - Reinforce training for incident commanders to notify dispatch of any extended-duration incidents.
 - Adjust the company-level fire inspection, hydrant testing, and Knox Box inspection schedules to reduce traffic impact.
- Provide all necessary regulatory traffic control signage, pavement markings, and roadway maintenance.
- Operate and maintain traffic signals, including preventative maintenance.
- Increase site inspections to ensure compliance with permitted use and parking within the right-of-way.
- Address construction site violations to reduce parking, traffic, noise complaints, and related community concerns through better regulations and improved enforcement.



Strategic Focus Area:

On-island Mobility | Control, regulate, and stabilize on-island mobility, including traffic, parking, and pedestrian-friendly routing.

Strategic Objectives:

- Implement alternatives to reduce traffic and parking congestion.
 - Coordinate a community and staff driven mitigation plan.





- Implement emerging methods and technologies to enhance pedestrian safety.
 - Remedy Marina parking gate miscues.
 - Install new CradlePoint modems to enhance connectivity for emergency vehicles and improve communications for public safety and traffic management operations.
 - Develop and update GIS map layers for traffic signals and related equipment, including the traffic asset network, parking initiatives, and Lake Trail, to enhance identification and maintenance tracking.
 - Plan and implement GIS asset layer for sidewalk and bike rack assets.
 - Install 10G fiber internet to link with Palm Beach County for traffic management systems.

- Review existing parking inventory to identify opportunities and shortcomings to develop a comprehensive parking management plan.
 - Implement the six-point mobility plan.
 - Explore the expansion of the placard program based on data.
 - Explore valet parking plans to identify the oversaturation of spots.

- Create a resident-focused parking management plan.
 - Deploy parking solution provider.
 - Implement a new marina parking system to replace HUB parking.
 - Bid traffic signs.
 - Install new parking signs for Residential Parking Permit (RPP) and ParkMobile paid parking programs.
 - Implement the parking placard program electronically.
 - Expand paid parking program to Royal Poinciana.

- Enhance traffic flow to meet service levels outlined in the comprehensive plan, and implement traffic mitigation measures for roadways that do not comply with Town standards.
 - Mitigate for traffic impacts on South Lake Drive.
 - Develop and implement a Marina parking enforcement plan with integrated electronic vendor communication.
 - Place service vehicles within marina lots when possible.
 - Issue citations for oversized vehicles in unauthorized areas and without proper credentials.
 - Identify strategies and solutions for truck traffic using the 2021 Truck Logistics Study by Kimley Horn.
 - Enforce all parking ordinances and regulations in the Town of Palm Beach to ensure adequate turnover.
 - Assist with school crossing.
 - Enforce traffic laws.
 - Explore traffic impacts of school zones including Palm Beach Public School Coconut crossing and Palm Beach Day Academy staggered drop-off.
 - Implement actions based on the findings from the parking study.
 - Implement Emergency Operations Plans and proactive measures to ensure effective resource allocation for adequate traffic flow during rush hour and for emergency vehicles.
 - Adjusted bridge opening schedules during peak travel times for all three bridges.
 - Form productive partnerships with local, state, and federal stakeholders to proactively review and address regional transportation challenges, including technology-driven traffic coordination across organizations.



- Improve safety and walkability and maximize on-island vehicle flow.
 - Identify crosswalks within the Town-wide Underground Utilities construction phases and within signalized intersections that can be modified to include spare conduits for future use.
 - Implement smart traffic signalization software and convert traffic study information into traffic corridor coordination plans.



Strategic Priority: **Safe and Resilient Community**



Strategic Focus Area:

Emergency Management | Provide a framework for supporting the Town of Palm Beach before, during, and after a natural or man-made disaster.

Strategic Objectives:



- Minimize the vulnerabilities of the Town to natural disasters.
 - Complete Townwide Utility Undergrounding (TWUU).
 - Bid TWUU Phase 7 North and South.
 - Finalize design permitting and bid for Phase 8.
 - Complete construction of ongoing phases.

- Establish a modern and secure Information Technology/digital infrastructure that optimizes and coordinates software to meet the increasing demands of Town operations.
 - Enhance digitalization by converting all existing paper records townwide into secure and easily accessible digital formats.
 - Deploy the multi-factor authentication, DUO.
 - Install new Townwide network infrastructure.
 - Ensure redundant internet connections include additional fiber circuits and Starlink.
 - GIS planning and implementation of asset layers in various software, including the Tyler Technologies Computer Aided Dispatch (CAD), Fire Hydrants Annual PM, CrisisTrack Software GIS Layer Update, WinCan Sewer Pipe Video Uploads, asset management of Water Resources in Lucity, Town-wide AEDs, IT Fiber Network, and Public Works-owned Fire Extinguishers.
 - Streamline FEMA reimbursement applications by ensuring comprehensive documentation for all claimed expenses to prevent denials, using Crisis Track and F-ROC software.
 - Optimize interactive emergency service software solutions, such as the Town’s first-in-county use of Prepared Live.
 - Operationalize a state-of-the-art public safety communication command center.
 - Optimize self-serve options and information resources on the internal TownNet site.
 - Utilize advanced technology to gather evidence at crime scenes and in controlled laboratory settings, aiding crime prevention through the identification of suspects via fingerprint and DNA analysis.
 - Modernize a modern fingerprint lab with ALS.
 - Employ innovative measures to gather and analyze intelligence proactively.
 - Upgrade the outdated CAD/RMS system with advanced technology.
 - Upgrade sUAS Drone program hardware and software using FDLE-provided grant funds.
 - Leverage Axon BWC, In-Car Video, Interview Room, and drone solutions to streamline operations and provide effective oversight.



- Expand the use of the tracking software Procure across all programs to manage participants' locations, special needs, and allergies.
- Enhance the marina's safety and security.
 - Improve marina security by utilizing surveillance cameras and installing covert and dome cameras.
 - Update Emergency Operations "Panic" File in order for staff to promptly respond to a fuel or oil spill.
 - Conduct quarterly training sessions on spill response at the marina and provide detailed information on effective response strategies and procedures.
 - Earn Safe and Resilient Marina Designation.
- Develop and implement an emergency response support system to minimize the Town's vulnerabilities and expedite mobilization and rapid responses to emergencies.
 - Proactive review of Ordinances and application of best practices.
 - Implement Florida Milestone Inspection Program.
 - Ensure consistent administration of the Flood Prevention Code.
 - Participate in the Community Rating System (CRS).
 - Establish an emergency communication system with hazard-specific plans for efficient information-sharing while enhancing the Town's communication library, tools, and partnerships.
- Identify emergency service and public safety needs based on trending analytics.
 - Build dashboards with specific criteria for data analysis and develop training programs to meet identified needs.
 - Deploy new state-of-the-art Motorola radios to enhance the department's communication and response readiness.
 - Increase the efficiency and consistency of emergency response services.
 - Identify areas at high risk for cardiac events and install AEDs in public spaces. Collaborate with Community Outreach to raise awareness and offer training in CPR and AED usage.
 - Identify high-risk locations for emergencies using historical data and trends, ensure rapid response times for critical medical situations, enhance overall response efficiency by setting clear benchmarks for personnel, and increase the use of essential medical interventions such as aspirin and CPR training.
- Review and update emergency management policies, practices, and staffing levels for increased preparedness.
 - Execute "tabletop" exercises with emergency management staff.



- Coordinate with the local governments and the Palm Beach County School District on emergency preparedness issues.



Strategic Focus Area:

Water Resources | The Town’s drinking water is healthy for consumption and the environment. It is readily available without worry or limitations. The utility infrastructure is sound and meets current and future needs for reliable and sustainable drinking water, wastewater, and stormwater management.

Strategic Objectives:



- Complete the water feasibility study that evaluates the water supply and distribution options, emphasizing service needs, quality, and cost.
- Establish and maintain reliable drinking water, wastewater, and stormwater contracts.
- Enhance the Town’s Supervisory Control and Data Acquisition (SCADA) System for storm and sanitary sewer pumping stations.
- Proactively manage stormwater collection and pumping to minimize unexpected equipment failures.
- Investigate the Cured in Place Pipe (CIPP) lining through TV inspections to ensure the mitigation of groundwater infiltration into the sanitary sewer collection system.
- Monitor 811 on-call and locate existing lines to prevent damage during construction and repairs.
- Ensure the safe management of the Town’s sanitary sewage through efficient collection, transport, and disposal while maintaining sewer systems to minimize equipment failures and effectively address clogs, backups, and overflow risks.



Strategic Priority: **Governmental Leadership and Innovation**



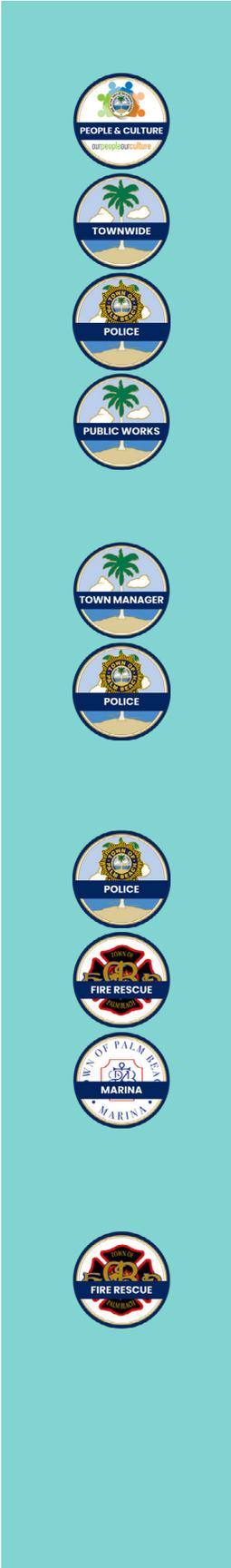
Strategic Focus Area:

Collaborative Town Government | Elected officials, Town staff, volunteers, residents, and businesses work together to respond positively and proactively to the needs of residents, businesses, and visitors.

Strategic Objectives:

- Maximize technology to deliver streamlined information and continual access to Town information and processes by producing user-friendly interfaces.
 - Continued website enhancement to facilitate better public access to records and information.
 - Develop intradepartmental collaborative communication platforms and offer training on how to use them effectively.
 - Develop a change management plan to support staff through transitions and technological upgrades.
 - Enhance public access to records and information.
 - Enhance Laserfiche and other digital tools for better record management and searchability.
 - Establish a standardized lease format and automate annual lease renewals.
 - Optimize self-serve options and information resources on TownNet.
 - Implement various projects, including deploying a policy manager application, migrating town data to SharePoint, migrating Laserfiche data to a cloud environment, implementing a new ERP system, a new agenda and meeting management software, CAD/RMS software application, an online permit and land use management system, and recreation data into the Lucity software.
 - Streamline and increase ease of parking registration for residents.
- Advance organizational operations by fostering collaborative efforts across departments to plan for future challenges proactively.
- Value and invest in a professional Town workforce that receives competitive compensation, recognition, and rewards for exceptional employee achievement in support of a culture of continuous improvement.
 - Develop training programs and succession planning to build skills and prepare for future needs.
 - Create a professional development plan with training programs and workshops relevant to current and future job roles.
 - Encourage staff to participate in external training and certification programs.
 - Continue Office 365, Outlook, and SharePoint training.
 - Reinforce the importance of Town values concerning performance.
 - Sponsor cross-departmental learning events to build collaboration and operational effectiveness.
 - Conduct annual employee engagement survey and use results to inform policy development.





- Implement monthly, quarterly, and yearly employee recognition initiatives.
 - Launch fellow employee recognition program.
 - Expand the TOPB Concentra Wellness Center and employee lead-Wellness Program.
 - Continue ongoing policy review.
 - Initiate leadership development program.
 - Ensure professionals' salaries and benefits are competitive with the local marketplace.
 - Maintain Town facilities and buildings to provide a safe and functional working environment.
-
- Support and enhance open, two-way communication between the Town, its residents, and businesses.
 - Develop a comprehensive formal communications program and allocate resources to address the information needs of community residents and Town employees.
 - Optimize communication platforms and tools.
 - Assess, develop, and implement a system for tracking and addressing complaints related to road closures and other high-visibility issues.
 - Internal communications should be distributed by the town manager to keep town employees informed so they can serve as information ambassadors for the community.
 - Optimize the emergency call software Prepared Live, which allows Police to access real-time events through a caller's cellphone.
-
- Enhance relationships between Town employees, residents, and businesses.
 - Optimize the partnership opportunities provided by Palm Beach Police and Fire Foundation and SafeGuard to deliver events to the community, including the annual document destruction and medication disposal event, the Public Safety Forums, the Citizen's Academy, Teen's Academy, and the opportunity to develop new initiatives.
 - Develop a community outreach program that educates the public on realistic drills, expands fire rescue drills, and identifies community threats.
 - Ensure the Marina establishes a premier brand that attracts global customers while aligning with the Town's focus on quality of life.
 - Continue the Volunteer in Police Service Program (VIPS), enabling citizens to collaborate with PD staff and provide essential support to the department.
-
- Lead residents towards living happier, healthier, and longer lives through public education, campaigns, and program offerings.
 - Focus public education efforts on common medical emergencies in Town, such as falls, stroke, and ST-elevation myocardial infarction (STEMI) heart attacks.
 - Enhance and expand emergency medical care provided within the Town of Palm Beach by exploring specialized ambulances for stroke and cardiac patients.



- Embrace a workforce culture that promotes being proactive and anticipatory.
 - Facilitate workshops and training sessions to help staff adapt to new technologies and processes.
 - Promote an open communication and feedback culture to address concerns and build a unified team front.
 - Develop the Innovation Award.
 - Conduct contingency planning for a hybrid workforce.



Strategic Focus Area:

Sound Fiscal Management | The Town thrives financially over the long term because its decision-making and budgeting are based on accurate and relevant data, it sets organizational priorities across all government services, considers needs, and bases its fiscal policies on governmental accounting best practices.

Strategic Objectives:



- Deliver exceptional services to the community with optimal resource utilization.
- Optimize interoperability and coordination of technology platforms to reduce environmental impact and improve efficiency.
- Market Town-owned properties in West Palm Beach for potential ground leases to enhance and diversify revenue streams.
- Ensure the Town remains competitive in staffing levels, compensation, and benefits across all employment categories.
- Invest sufficiently in the Town’s internal infrastructure to maximize productivity, enhance performance, develop technical and leadership skills, and create an optimized staffing structure.
 - Develop a succession plan to prepare for future leadership needs.
 - Identify potential future leaders within the team and provide them with mentorship and training opportunities.
 - Project workforce needs into 2028.
 - Skills inventory and 2028 future planning.
 - Develop a comprehensive training program for board, commission, and council members on procedures and use of new technologies.
 - Regularly update training materials and sessions based on feedback and evolving needs.
 - Expand training for purchasing cards, contract administration, and procurement.
 - Prepare staff and future leaders by providing specialized training in confined space operations, small engine, and hand tools.
 - Strategize reclassifications and promotions to encourage career growth.
 - Continue development programs, i.e., Internship, apprenticeship, etc.



- Promote transparency practices.
 - Publish the Annual Financial Report, Popular Annual Financial Report, and Annual Budget Reports and submit them to GFOA for review and feedback.
 - Develop dashboards for Fire and EMS calls and publish them on the Fire Rescue SharePoint page.
- Enable a sustainable future by proactively managing the overall costs of the Town government.
 - Review department budget and functions to achieve cost savings and revenue sources for future budgets.
- Implement cost-effective strategies and resource management practices within Fire Rescue to ensure long-term sustainability while maintaining essential services.
- Assess and implement legal strategies to allocate resources effectively to mitigate risks.
- Evaluate, update, enact, and follow sensible fiscal policies.
- Develop, implement, and operationalize dashboards.
- Evaluate risk complements for resiliency.
- Align and integrate the strategic planning process, budget cycle, and operations.
- Pursue grant opportunities.

Strategic Focus Areas:

Cooperative Relationships | Actively engage with federal, state, and local governments and agencies to protect home rule and promote cooperative relationships that affect the quality of life for the Town of Palm Beach.

Strategic Objectives:

- Participate in intergovernmental coordination processes and consider the impacts of proposed comprehensive plan amendments and future developments.





- Maintain a public-facing Future Land Use Map and GIS Map Series on the Town’s website.
- Intergovernmental Plan Amendment Review Committee (IPARC) participation on the Executive Committee and Issues Forum.
- Request to appoint Town representatives to County advisory committees.
- Participate in the Lake Worth Lagoon Steering Committee in relation to the Florida Department of Environmental Protection’s program for the Lake Worth Lagoon Ecosystem Management Area.

- Participate in the County’s Multijurisdictional process and planning framework to provide for a county-wide vision for transportation and mobility that safely connects people to places.

- Address regional and state significance issues in coordination with the Treasure Coast Regional Planning Council, South Florida Water Management District, and state and federal agencies.
 - Continued coordination with the United States Coast Guard to reduce bridge openings during rush hour.
 - Pursue appointing a member of the Town Council or a Commission member to the Business Development Board of Palm Beach County and the Palm Beach County Chamber of Commerce.
 - Coordinate with the Florida Department of Transportation (FDOT), Palm Beach County, West Palm Beach, and other communities to minimize transportation impacts to the Town through active participation in the Palm Beach TPA Technical Review Committee.
 - Coordinate with the Palm Beach School District.

- Create an informed community about emerging topics within the Town, County, and State.
 - Develop and implement a system for legislative tracking to monitor and manage policy changes effectively.
 - Train and update staff on legal and regulatory compliance.
 - Develop website content for county, state, and federal resources.
 - Network and collaborate with Palm Beach County professional peers through participation, education, and coordination.
 - Create two southbound lanes on North County Road from 3:00 PM to 5:00 PM to improve traffic flow and prevent blockages, with appropriate staffing and resources.



Budget Summary

Town of Palm Beach / FY 2026 Proposed Annual Budget

BUDGET SUMMARY BY FUND TYPE

FY26 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	83,129,820	-	-	-	-	-	-	83,129,820
Non Ad Valorem Taxes	6,930,000	3,856,110	723,038	462,155	-	-	-	11,971,303
Licenses and Permits	5,873,500	-	-	-	9,666,500	-	-	15,540,000
Intergovernmental	1,357,517	-	-	1,884,493	-	-	-	3,242,010
Charges for Services	11,284,560	-	-	-	19,452,293	11,342,112	-	42,078,965
Fines and Forfeitures	1,668,000	-	-	-	45,000	-	-	1,713,000
Contributions/Grants	109,000	-	-	5,000	-	-	18,862,401	18,976,401
Gain/Loss on Investments	-	-	-	-	-	75,000	4,800,000	4,875,000
Interest Earnings	1,963,983	900,000	250	2,701,000	1,100,000	550,000	16,670,000	23,885,233
Miscellaneous	1,367,500	200,000	-	-	729,000	250,000	-	2,546,500
Interfund Transfers	9,688,024	8,125,000	6,569,189	20,120,326	-	2,329,817	6,316,608	53,148,964
Subtotal	123,371,904	13,081,110	7,292,477	25,172,974	30,992,793	14,546,929	46,649,009	261,107,196
Appropriations from Fund Balance	1,360,000	-	-	96,704,094	4,626,895	5,248,286	-	107,939,275
Total Revenues	124,731,904	13,081,110	7,292,477	121,877,068	35,619,688	19,795,215	46,649,009	369,046,471
Expenditures								
Salaries and Wages	38,562,309	-	-	127,472	3,335,626	373,667	168,403	42,567,477
Employee Benefits	27,516,356	-	-	60,060	2,030,051	8,522,292	3,168,461	41,297,220
Contractual	18,482,066	5,008,050	7,500	4,991,929	5,293,514	3,674,826	29,249,842	66,707,727
Commodities	2,292,750	-	-	5,300	1,019,675	6,603	3,252	3,327,580
Depreciation/Capital Outlay	2,931,666	-	-	116,055,890	2,596,998	2,655,650	-	124,240,204
Debt Service	-	3,847,855	7,284,976	-	1,999,238	-	-	13,132,069
Interfund Transfers	34,639,525	-	-	636,417	17,873,022	-	-	53,148,964
Other	307,232	4,225,205	-	-	595,224	4,562,177	-	9,689,838
Subtotal	124,731,904	13,081,110	7,292,476	121,877,067	34,743,349	19,795,214	32,589,958	354,111,079
Transfer to Fund Balance/Retained Earnings	-	-	-	-	876,338	-	14,059,050	14,935,388
Total Expenditures	124,731,904	13,081,110	7,292,477	121,877,068	35,619,688	19,795,215	46,649,009	369,046,471
Financial Ratios								
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	66.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22.53%
Ad Valorem Taxes per capita (9,212 population)	\$ 9,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,024
Total expenditures per capita (9,212 population)	\$ 13,540	\$ 1,420	\$ 792	\$ 13,230	\$ 3,867	\$ 2,149	\$ 5,064	\$ 40,061
Personnel as a percentage of the total budget	52.98%	-%	-%	0.15%	15.06%	44.94%	7.15%	22.72%
Capital expenditures as percentage of total fund budget	2.35%	-%	-%	95.22%	7.29%	13.42%	-%	33.67%
Capital expenditures per capita (9,212 population)	\$ 318	\$ -	\$ -	\$ 12,598	\$ 282	\$ 288	\$ -	\$ 13,487



General Fund

Town of Palm Beach / FY 2026 Proposed Annual Budget

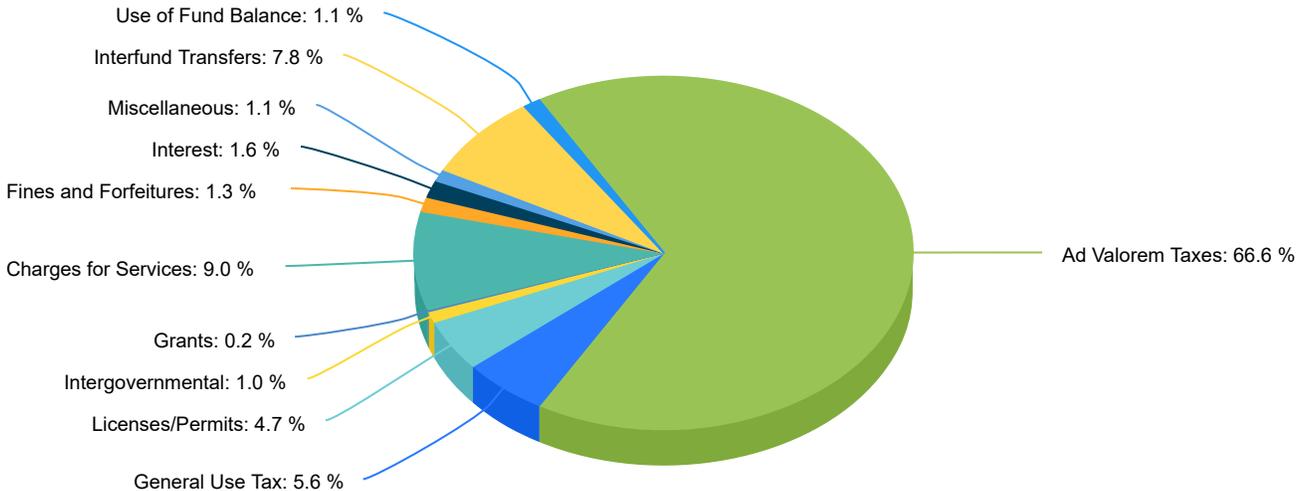
GENERAL FUND REVENUES AND EXPENDITURES

Budget Comparison

Fiscal Years 2025 - 2026

	FY2025 Budget	FY2026 Budget	FY25 vs. FY26 \$ Difference	FY25 vs. FY26 % Change
Revenues				
Ad Valorem Taxes	\$ 79,745,500	\$ 83,129,820	\$ 3,384,320	4.24%
Non Ad Valorem Taxes	6,780,000	6,930,000	150,000	2.21%
Licenses & Permits	5,463,500	5,873,500	410,000	7.50%
Intergovernmental	1,272,500	1,466,517	194,017	15.25%
Charges for Services	9,975,775	11,284,560	1,308,785	13.12%
Fines and Forfeitures	1,128,000	1,668,000	540,000	47.87%
Investment Earnings	1,864,494	1,963,983	99,489	5.34%
Miscellaneous Revenues	1,328,700	1,367,500	38,800	2.92%
Interfund Transfers	1,134,000	1,310,435	176,435	15.56%
Transfer From Fund Balance	3,260,000	1,360,000	(1,900,000)	(58.28%)
Transfer from Building Fund	7,228,090	8,377,589	1,149,499	15.90%
Total Revenues	\$ 119,180,559	\$ 124,731,904	\$ 5,551,345	4.66%
Expenditures				
Department				
Legislative	\$ 151,550	\$ 152,450	\$ 900	0.59%
General Government	896,400	873,000	(23,400)	(2.61%)
Town Manager	1,395,961	1,516,260	120,299	8.62%
Town Clerk	397,770	456,953	59,183	14.88%
Advice and Litigation	731,000	755,000	24,000	3.28%
People and Culture	1,160,516	1,212,419	51,903	4.47%
Information Technology	4,673,237	5,022,962	349,725	7.48%
Finance	2,152,522	2,372,832	220,310	10.23%
Recreation and Tennis	2,797,014	3,072,997	275,983	9.87%
Planning/Building/Zoning	2,853,220	3,488,674	635,454	22.27%
Library	396,912	407,232	10,320	2.60%
Fire-Rescue	19,151,911	20,268,816	1,116,905	5.83%
Police	23,719,212	26,683,186	2,963,974	12.50%
Public Works	22,136,588	23,909,599	1,773,011	8.01%
Contingency	600,000	700,000	100,000	16.67%
Salary Savings	(500,000)	(800,000)	(300,000)	60.00%
Transfer to Other Funds				
Transfer to CIP	14,250,622	13,750,000	(500,622)	(3.51%)
Transfer to Coastal	5,791,205	6,370,326	579,121	10.00%
Transfer to Equipment Replacement Fund	2,000,000	-	(2,000,000)	(100.00%)
Transfer to Debt Service	5,846,518	5,872,774	26,256	0.45%
Transfer to Risk Fund	2,329,817	2,329,817	-	-%
Transfer to OPEB Trust Fund	828,584	896,608	68,024	8.21%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	-	-%
Total General Fund Expenditures	\$ 119,180,559	\$ 124,731,904	\$ 5,551,345	4.66%

General Fund Revenues by Type



Ad Valorem Taxes	\$83,129,820
General Use Tax	\$6,930,000
Licenses/Permits	\$5,873,500
Intergovernmental	\$1,272,500
Grants	\$194,017
Charges for Services	\$11,284,560
Fines and Forfeitures	\$1,668,000
Interest	\$1,963,983
Miscellaneous	\$1,367,500
Interfund Transfers	\$9,688,024
Use of Fund Balance	\$1,360,000
	<u>\$124,731,904</u>

General Fund Revenues

Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Variance	% of Total Budget
Ad Valorem Taxes							
Current Ad Valorem Taxes	66,085,830	72,845,265	79,745,500	79,745,500	83,129,820	4.24%	66.65%
Back Taxes	245,431	33,296	-	-	-	-%	-%
	66,331,261	72,878,561	79,745,500	79,745,500	83,129,820	4.24%	66.65%
Sales, Use and Fuel Taxes							
1-6 Cents Local Opt Fuel Tax	244,764	234,487	235,000	235,000	235,000	-%	0.19%
1-5 Cents Local Opt Fuel Tax	111,329	106,275	110,000	110,000	110,000	-%	0.09%
	356,093	340,762	345,000	345,000	345,000	-%	0.28%
Utility Services Taxes							
Electricity Utility	3,215,024	3,326,442	2,900,000	2,900,000	3,000,000	3.45%	2.41%
Simplified Telecom Tax	1,119,059	1,164,309	1,050,000	1,050,000	1,100,000	4.76%	0.88%
Water Utility	1,979,189	2,270,191	2,100,000	2,100,000	2,100,000	-%	1.68%
Gas Utility	371,638	335,601	350,000	350,000	350,000	-%	0.28%
Propane Utility	31,138	32,899	35,000	35,000	35,000	-%	0.03%
	6,716,048	7,129,442	6,435,000	6,435,000	6,585,000	2.33%	5.28%
Business Tax Receipts							
Business Tax Receipts	856,866	879,952	875,000	875,000	875,000	-%	0.70%
Business Tax Receipt Penalties	60,031	60,815	40,000	40,000	40,000	-%	0.03%
	916,897	940,767	915,000	915,000	915,000	-%	0.73%
Building Permits							
Except/Var. App.	689,303	557,618	500,000	500,000	500,000	-%	0.40%
Abandonments	1,000	1,871	1,000	1,000	1,000	-%	0.00%
Architectural Fees	456,800	523,414	450,000	450,000	450,000	-%	0.36%
Landmarks Submittal	50,900	60,150	65,000	65,000	65,000	-%	0.05%
Tax Abatement Program	-	1,500	-	-	-	-%	-%
Miscellaneous Permit Fees	(1,000)	(350)	2,500	7,000	7,500	200.00%	0.01%
Special Events Permit and Usage Fees	-	20,560	10,000	-	-	(100.00%)	-%
	1,197,003	1,164,763	1,028,500	1,023,000	1,023,500	(0.49%)	0.82%
Franchise Fees							
Electricity Franchise	2,555,914	2,451,789	2,200,000	2,240,000	2,200,000	-%	1.76%
Gas Franchise	345,283	268,208	325,000	300,000	325,000	-%	0.26%
	2,901,196	2,719,998	2,525,000	2,540,000	2,525,000	-%	2.02%
Other Licenses, Fees and Permits							
Right Of Way Permits	978,187	1,168,936	750,000	900,000	900,000	20.00%	0.72%
Residential Parking Plans	115,730	149,108	110,000	185,000	185,000	68.18%	0.15%
Town-wide Resident Parking Permit	-	146,718	100,000	275,000	275,000	175.00%	0.22%
Taxi Permits	225	-	-	-	-	-%	-%
Newsrack Enclosure Admin Fee	480	580	-	-	-	-%	-%
Charitable Solicitations Fee	38,937	42,497	35,000	50,000	50,000	42.86%	0.04%
Char Solit Late Filing Fee	530	-	-	-	-	-%	-%
	1,134,089	1,507,838	995,000	1,410,000	1,410,000	41.71%	1.13%
Federal Grants							
Bullet Proof Vests Grant	9,750	-	10,000	6,000	10,000	-%	0.01%
FEMA - Asst to Firefighters	-	-	-	-	74,000	100.00%	0.06%
Federal Grants - Public Safety	12,027	10,520	-	20,000	-	-%	-%
FEMA/FDOT Reimbursement	47	215,705	-	-	-	-%	-%
	21,823	226,225	10,000	26,000	84,000	740.00%	0.07%

General Fund Revenues (continued)

Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Variance	% of Total Budget
State Grants							
State Grant - Public Safety	9,147	7,640	20,000	10,000	85,017	325.09%	0.07%
State Grant - Emergency Management	-	14,586	-	-	-	-%	-%
	9,147	22,226	20,000	10,000	85,017	325.09%	0.07%
State Shared Revenues							
State Revenue Sharing	351,210	339,028	300,000	300,000	300,000	-%	0.24%
Alcoholic Beverage Lic	25,926	31,114	30,000	30,000	30,000	-%	0.02%
Local Govt. Sales Tax	954,848	917,347	800,000	800,000	850,000	6.25%	0.68%
Fire Supplemental Compensation	36,811	45,752	37,000	37,000	37,000	-%	0.03%
911 Equip Reimbursement	45,990	(4,357)	12,000	12,000	12,000	-%	0.01%
Seized Tag	65	-	-	-	-	-%	-%
Fuel Tax Refund	23,748	24,102	21,000	21,000	21,000	-%	0.02%
	1,438,598	1,352,986	1,200,000	1,200,000	1,250,000	4.17%	1.00%
Grants From Other Local Units							
Ems Grant - Palm Beach County	-	11,548	25,000	25,000	25,000	-%	0.02%
	-	11,548	25,000	25,000	25,000	-%	0.02%
Shared Revenues From Other Local Units							
County Occ. Licenses	22,409	21,560	15,000	20,000	20,000	33.33%	0.02%
\$12.50 Citation Monies	4,839	-	2,500	2,500	2,500	-%	0.00%
	27,248	21,560	17,500	22,500	22,500	28.57%	0.02%
Public Safety							
Special Assignment Ot - Other	2,247,335	2,498,965	1,750,000	2,000,000	2,000,000	14.29%	1.60%
Burglar Alarm False Alarm Fees	40,800	28,534	35,000	25,000	25,000	(28.57%)	0.02%
Burglar Alarm Registration Fee	87,000	89,161	87,000	87,000	87,000	-%	0.07%
Burglar Alarm - Penalties	3,661	4,803	5,000	5,000	5,000	-%	0.00%
Burglar Alarm - Direct Connect	21,669	20,926	21,000	21,000	21,000	-%	0.02%
Valet Parking Permit	18,100	14,500	14,000	13,000	13,000	(7.14%)	0.01%
Tent Permits	23,349	14,126	15,000	-	-	(100.00%)	-%
Special Detail-Fire	34,990	22,170	25,000	30,000	30,000	20.00%	0.02%
Fire Prev Bonfires	300	600	-	300	-	-%	-%
Fire Prev Hot Work	4,400	2,475	2,500	-	-	(100.00%)	-%
Fire Prev Public Assembly	-	720	-	-	-	-%	-%
False Fire Alarms	45,437	25,779	20,000	16,000	16,000	(20.00%)	0.01%
Fire Prev Fireworks	10,000	10,000	10,000	10,000	10,000	-%	0.01%
Fire Prev Technical Fire Insp	-	1,250	-	-	-	-%	-%
Fire Prev Inspection Fees	141,119	41,453	100,000	125,000	125,000	25.00%	0.10%
Ems Transport Fees	499,879	473,326	425,000	425,000	435,000	2.35%	0.35%
	3,178,040	3,248,787	2,509,500	2,757,300	2,767,000	10.26%	2.22%
Physical Environment							
Special Solid Waste	9,497	9,071	12,000	9,000	9,000	(25.00%)	0.01%
Solid Waste	854,714	898,755	850,000	900,000	900,000	5.88%	0.72%
Comp. Garbage Collection Fee	393,711	400,725	325,000	400,000	350,000	7.69%	0.28%
Sanitary Sewer Capital Connection Fees	-	1,375	-	-	-	-%	-%
Historic Specimen Tree Fee	2,431	2,873	2,000	3,300	3,300	65.00%	0.00%
	1,260,353	1,312,799	1,189,000	1,312,300	1,262,300	6.16%	1.01%

General Fund Revenues (continued)

Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Variance	% of Total Budget
Transportation							
Prkg Meter Royal Palm Way Lot	51,547	35,734	50,000	50,000	50,000	-%	0.04%
Prkg Meter Australian Avenue	-	12,624	-	170,000	175,000	100.00%	0.14%
Prkg Meter Ocean Front	1,844,898	1,853,061	1,710,000	1,750,000	1,710,000	-%	1.37%
Prkg Meter Lake Front	-	-	1,060,000	-	-	(100.00%)	-%
Prkg Meter Phipps Ocean Front	300,302	330,463	75,000	140,000	-	(100.00%)	-%
Prkg Meter Peruvian	260,586	274,506	240,000	240,000	240,000	-%	0.19%
Prkg Meter Bradley Place	17,971	23,534	25,000	20,000	75,000	200.00%	0.06%
Prkg Meter North County	80,437	97,473	100,000	100,000	125,000	25.00%	0.10%
Prkg Meter South County	-	6,796	-	350,000	350,000	100.00%	0.28%
Prkg Meter Royal Palm Way, 100 block	201,622	161,781	180,000	180,000	180,000	-%	0.14%
Pkg Meter Southern Blvd Causeway	-	6,964	-	10,000	10,000	100.00%	0.01%
Pkg Meter Brazilian Ave	-	14,911	-	160,000	170,000	100.00%	0.14%
Pkg Meter Chilean Ave	-	3,503	-	140,000	140,000	100.00%	0.11%
Pky Meter Hibiscus Ave	-	775	-	50,000	50,000	100.00%	0.04%
Prkg Meter Sunrise	148,697	146,664	140,000	140,000	150,000	7.14%	0.12%
Pky Meter Coconut Row	-	3,626	-	180,000	150,000	100.00%	0.12%
Pky Meter Hammon Ave	-	334	-	140,000	150,000	100.00%	0.12%
Pky Meter Four Arts Plaza	-	73	-	-	-	-%	-%
SEAVIEW AVE	-	774	-	10,000	100,000	100.00%	0.08%
Prkg Meter Worth Ave	-	831	742,915	600,000	600,000	(19.24%)	0.48%
Prkg Meter Royal Poinciana Way	-	-	-	-	450,000	100.00%	0.36%
Prkg Meter Sunset Ave	-	-	-	-	150,000	100.00%	0.12%
Other Parking Placard Programs	386,066	399,179	415,000	435,000	435,000	4.82%	0.35%
	3,292,125	3,373,605	4,737,915	4,865,000	5,460,000	15.24%	4.38%
Culture and Recreation							
Adult Program Fees (Rec)	5,854	30,426	25,000	25,000	30,000	20.00%	0.02%
Youth Program Fees (Rec)	564,769	580,392	620,000	547,200	620,000	-%	0.50%
Soma Dome fees	125	168	-	200	100	100.00%	0.00%
Fitness Center Classes	17,423	24,834	25,000	17,500	25,000	-%	0.02%
Tennis Mixers	513	442	2,000	1,500	2,000	-%	0.00%
Merchandise Sales	31,867	36,033	45,000	40,000	45,000	-%	0.04%
Adult Program Fees (Tennis)	640	2,735	3,000	50	-	-\$1.00	\$0.00
Tennis 12 Play Pass	40,797	39,818	-	-	-	-%	-%
Daily Tennis Court Fees	55,670	68,388	70,000	125,900	125,000	78.57%	0.10%
Annual Tennis Court Fees	87,135	92,553	90,000	115,000	120,000	33.33%	0.10%
Passes/Daily Admission	156,181	193,344	90,000	170,000	200,000	122.22%	0.16%
Personal Training	-	48,810	75,000	90,000	-	(100.00%)	-%
Marina Amenity	191,100	200,660	200,660	200,660	200,660	-%	0.16%
Promotional Merchandise	1,802	1,368	2,500	1,300	2,500	-%	0.00%
Town Share Tennis Teaching Services	176,870	203,235	215,200	337,300	350,000	62.64%	0.28%
Town Share Tennis Merchandise Sales	1,907	1,345	-	-	-	-%	-%
	1,332,653	1,524,551	1,463,360	1,671,610	1,720,260	17.56%	1.38%

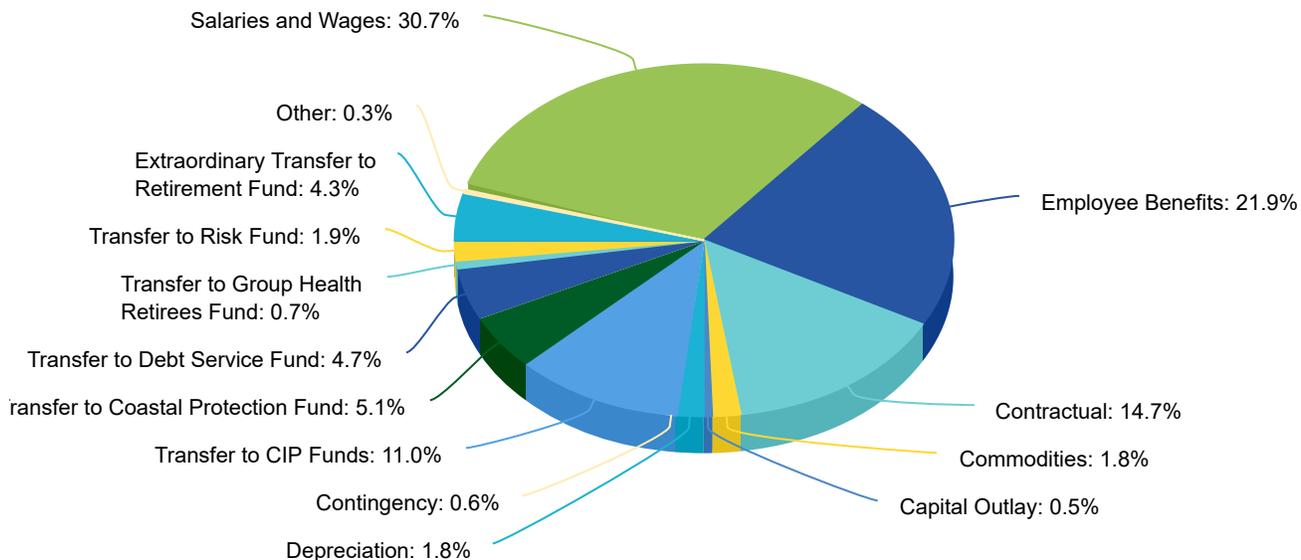
General Fund Revenues (continued)

Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Variance	% of Total Budget
Other Charges for Services							
Certification Copy	141	30	-	-	-	-%	-%
Misc Copies	13,280	6,853	-	-	-	-%	-%
Pubic Records Requests	-	11,113	1,000	10,000	10,000	900.00%	0.01%
Lien Search Fee	66,840	57,800	75,000	60,000	65,000	(13.33%)	0.05%
Tennis Pro Admin Fees	13,500	10,125	-	-	-	-%	-%
	93,761	85,921	76,000	70,000	75,000	(1.32%)	0.06%
Judgments and Fines							
Fines - Other Parking	591,193	542,114	500,000	500,000	400,000	(20.00%)	0.32%
Fines - Parking Meters	289,306	233,644	175,000	700,000	700,000	300.00%	0.56%
Row Parking Violation Fines	106,124	66,383	100,000	50,000	50,000	(50.00%)	0.04%
Moving Violations	13,406	10,668	7,500	7,500	7,500	-%	0.01%
Revenue/2nd \$ Funding	1,566	1,573	1,000	1,000	1,000	-%	0.00%
Boot Fees	16,100	22,750	15,000	30,000	30,000	100.00%	0.02%
Penalty - Other Parking	136,443	233,576	125,000	150,000	175,000	40.00%	0.14%
Penalty - Parking Meters	73,330	103,451	50,000	175,000	175,000	250.00%	0.14%
	1,227,468	1,214,159	973,500	1,613,500	1,538,500	58.04%	1.23%
Violations of Local Ordinances							
Code Compliance Fines	1,980,575	119,160	150,000	125,000	125,000	(16.67%)	0.10%
Code Compliance Admin Fee	6,550	4,950	4,500	4,500	4,500	-%	0.00%
	1,987,125	124,110	154,500	129,500	129,500	(16.18%)	0.10%
Interest and Other Earnings							
Interest - Checking	923,007	831,680	1,000,000	900,000	713,983	(28.60%)	0.57%
Fmivt Interest	3,720	-	20,000	-	-	(100.00%)	-%
PFM/TD Bank Interest Income	1,001,742	368,529	324,494	600,000	600,000	84.90%	0.48%
Interest Certificates of Deposit	868,500	2,420,595	500,000	600,000	600,000	20.00%	0.48%
Investment Earnings/Ad Valorem	42,929	75,864	20,000	50,000	50,000	150.00%	0.04%
Interest - Leases	323	65	-	-	-	-%	-%
	2,840,220	3,696,734	1,864,494	2,150,000	1,963,983	5.34%	1.57%
Rents and Royalties							
Okeechobee Ground Lease	-	-	800,000	800,000	800,000	-%	0.64%
Facility Rental Fees (Tennis)	1,399	4,023	2,500	2,900	2,500	-%	0.00%
Facility Rental Fees (Rec)	57,948	51,372	50,000	52,000	45,000	(10.00%)	0.04%
Seview Park Concession	777	5,145	16,000	13,000	16,000	-%	0.01%
Cell Phone Tower Lease Revenue	33,767	31,731	41,200	30,000	30,000	(27.18%)	0.02%
	93,890	92,271	909,700	897,900	893,500	(1.78%)	0.72%
Contributions/Donations from Private Sou							
Donations - Miscellaneous	-	10,000	-	-	-	-%	-%
	-	10,000	-	-	-	-%	-%
Other Miscellaneous Revenues							
State Highway Lighting Maint	136,899	141,006	120,000	120,000	120,000	-%	0.10%
FDOT Traffic Light Maintenance	-	61,262	61,000	61,000	61,000	-%	0.05%
Rebate For Town Towing	3,000	2,459	3,000	3,000	3,000	-%	0.00%
Purchase Card Rebate	20,700	30,380	25,000	55,000	55,000	120.00%	0.04%
Credit Card Customer Surcharge	49,784	155,888	110,000	150,000	150,000	36.36%	0.12%
DC Forfeiture Transfer from ICMA	-	40,000	50,000	50,000	10,000	(80.00%)	0.01%
Miscellaneous Revenue	680,545	107,321	50,000	75,000	75,000	50.00%	0.06%
	890,927	538,316	419,000	514,000	474,000	13.13%	0.38%

General Fund Revenues (continued)

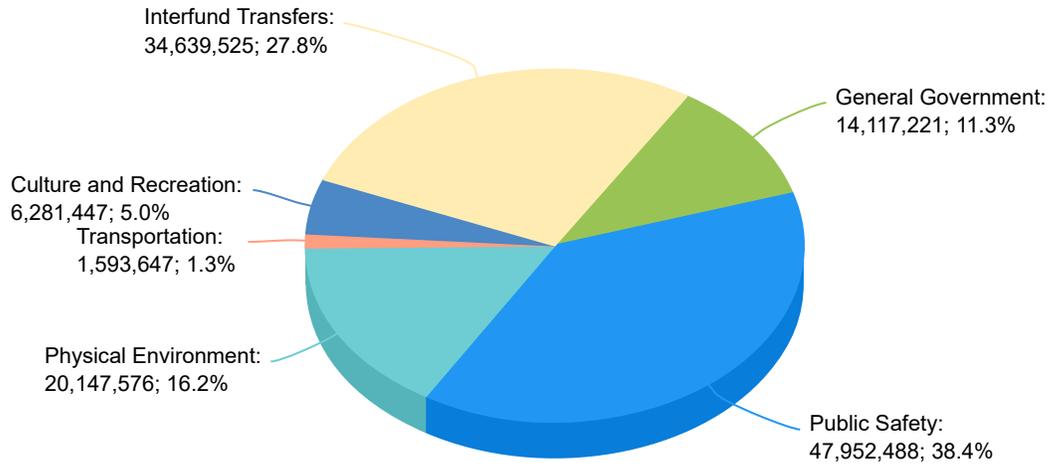
Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Variance	% of Total Budget
Interfund Transfer							
Use of Fund Balance	-	-	3,260,000	-	1,360,000	(58.28%)	1.09%
Interfd Transfer-Marina	620,465	1,096,000	1,109,000	1,109,000	1,210,435	9.15%	0.97%
Interfd Transfer - Golf	25,000	25,000	25,000	25,000	100,000	300.00%	0.08%
Interfd Transfer - Building Dept Fund	5,519,456	6,627,997	7,228,090	7,228,090	8,377,589	15.90%	6.72%
	6,164,921	7,748,997	11,622,090	8,362,090	11,048,024	(4.94%)	8.86%
Installment Purchases Proceeds							
OFS - Lease Liabs Issued	-	117,062	-	-	-	-%	-%
OFS - Subscriptions	354,336	-	-	-	-	-%	-%
	354,336	117,062	-	-	-	-%	-%
Total General Fund Revenue	103,765,222	111,403,987	119,180,559	118,040,200	124,731,904	4.66%	100.00%

General Fund Expenditures by Type



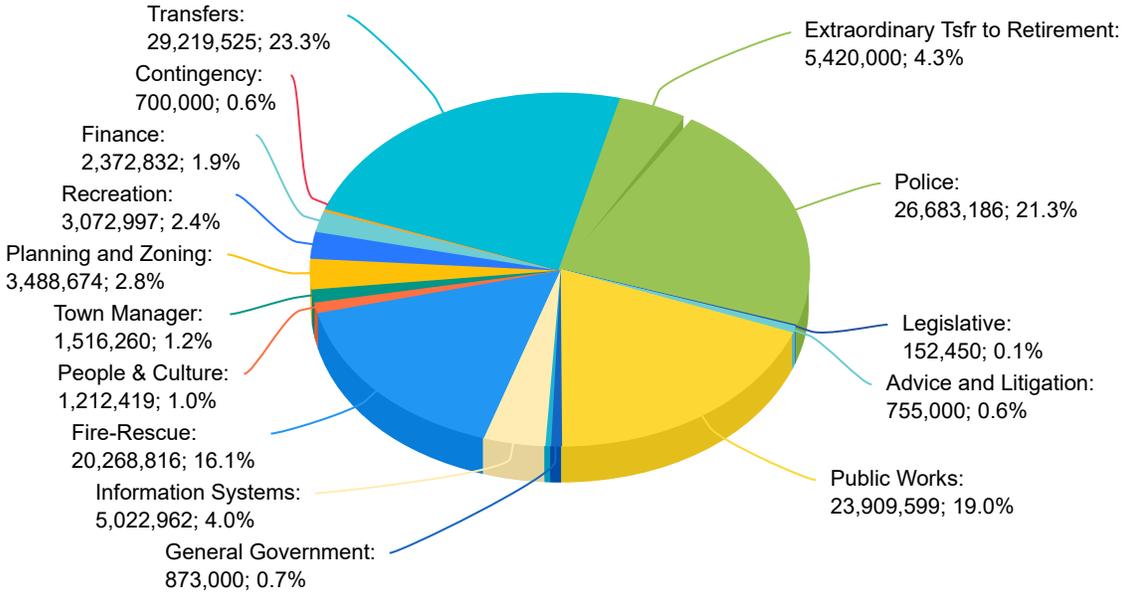
Salaries and Wages	\$ 38,562,309
Employee Benefits	27,516,356
Contractual	18,482,066
Commodities	2,292,750
Capital Outlay	670,555
Depreciation	2,261,111
Contingency	700,000
Salary Savings	(800,000)
Transfer to CIP Funds	13,750,000
Transfer to Coastal Protection Fund	6,370,326
Transfer to Debt Service Fund	5,872,774
Transfer to Group Health Retirees Fund	896,608
Transfer to Risk Fund	2,329,817
Extraordinary Transfer to Retirement Fund	5,420,000
Other	407,232
	<u>\$ 124,731,904</u>

General Fund Expenditures by Function



General Government	\$	14,117,221
Public Safety		47,952,488
Physical Environment		20,147,576
Transportation		1,593,647
Culture and Recreation		6,281,447
Interfund Transfers		34,639,525
	\$	<u>124,731,904</u>

General Fund Expenditures by Department



Police	\$ 26,683,186
Legislative	152,450
Advice and Litigation	755,000
Public Works	23,909,599
General Government	873,000
Records Management	456,953
Information Systems	5,022,962
Fire-Rescue	20,268,816
People & Culture	1,212,419
Town Manager	1,516,260
Planning and Zoning	3,488,674
Recreation	3,072,997
Finance	2,372,832
Other	407,232
Contingency	700,000
Salary Savings	(800,000)
Transfers	29,219,525
Extraordinary Tsfr to Retirement	5,420,000
	<u>\$ 124,731,904</u>

General Fund Expenditures – Summary by Department

Program		FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	88,191	151,550	151,550	150,283	152,450	0.59%	0.12%
GENERAL GOVERNMENT	113	1,123,499	896,400	896,400	883,992	873,000	(2.61%)	0.70%
TOWN MANAGER'S OFFICE	121	1,274,861	1,395,961	1,408,348	1,277,027	1,516,260	8.62%	1.22%
ADVICE & LITIGATION	122	1,118,820	731,000	731,000	696,000	755,000	3.28%	0.61%
INFORMATION SYSTEMS	125	4,151,800	4,673,237	4,821,983	4,723,397	5,022,962	7.48%	4.03%
RECORDS MANAGEMENT	131	395,399	397,770	397,770	412,958	456,953	14.88%	0.37%
PEOPLE & CULTURE	123	912,723	1,160,516	1,173,641	1,049,015	1,212,419	4.47%	0.97%
FINANCE								
Financial Management	141	1,229,276	1,275,196	1,275,196	1,250,476	1,411,253	10.67%	1.13%
Procurement & Contracts Management	144	852,852	877,326	878,117	921,411	961,579	5.54%	0.84%
		2,082,128	2,152,522	2,153,313	2,171,887	2,372,832	10.23%	1.90%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	1,779,169	1,360,620	2,053,550	1,746,445	1,855,345	36.36%	1.49%
Permit Issuance	212	203	-	-	-	-	-%	-%
Landmarks Preservation	214	287,805	554,349	554,349	392,604	632,842	14.16%	0.51%
Fire Prevention	215	420,014	535,968	535,968	550,405	589,167	9.93%	0.47%
Code Enforcement	216	368,057	402,283	402,283	393,523	411,319	2.25%	0.33%
		2,855,248	2,853,220	3,546,150	3,082,977	3,488,674	22.27%	2.80%
RECREATION								
Rec Administration	311	321,782	368,841	368,841	364,214	375,527	1.81%	0.30%
Tennis	312	712,421	813,996	818,280	801,296	884,468	8.66%	0.71%
Recreation Center	313	1,542,109	1,614,177	1,816,876	1,561,766	1,616,783	0.16%	1.30%
Phipps Ocean Park	314	-	-	-	-	196,219	100.00%	0.16%
		2,576,312	2,797,014	3,003,997	2,727,276	3,072,997	9.87%	2.46%
FIRE-RESCUE								
Fire Administration	411	575,948	670,612	670,612	654,212	681,166	1.57%	0.55%
Operations	417	15,991,215	17,192,985	17,198,271	17,278,050	18,217,690	5.96%	14.61%
Training	418	352,120	400,037	400,037	405,537	422,368	5.58%	0.34%
Beach Rescue	419	753,179	888,277	888,277	790,170	947,592	6.68%	0.76%
		17,672,462	19,151,911	19,157,197	19,127,969	20,268,816	5.83%	16.25%
POLICE								
Administrative Management	421	1,519,975	1,549,802	1,550,802	1,546,641	2,003,278	29.26%	1.61%
Org Crime/Vice/Narcotics	422	1,040,252	1,068,289	1,069,635	1,097,727	1,154,019	8.02%	0.93%
Records Information Systems	423	199,295	218,596	218,596	215,296	220,893	1.05%	0.18%
Training/Per/Pub Enf	424	247,847	265,708	265,708	253,653	338,444	27.37%	0.27%
Communications	425	1,957,649	2,330,415	2,337,015	2,350,402	2,465,970	5.82%	1.98%
Crime Scene/Evidence	426	444,326	563,877	563,877	557,688	646,424	14.64%	0.52%
Patrol Services	428	13,282,517	15,130,970	15,139,470	15,322,541	16,769,917	10.83%	13.44%
Criminal Investigation	429	1,426,618	1,494,870	1,494,870	1,524,828	1,581,062	5.77%	1.27%
Parking Control	430	780,549	1,096,685	1,096,685	1,163,635	1,503,179	37.07%	1.21%
		20,899,029	23,719,212	23,736,658	24,032,411	26,683,186	12.50%	21.39%

General Fund Expenditures – Summary by Department (continued)

Program		FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change	% of Total GF Budget
PUBLIC WORKS								
Administrative Management	511	1,023,352	1,077,537	1,077,537	1,073,112	1,267,494	17.63%	1.02%
Street Repair/Maintenance	521	605,185	603,798	626,117	609,271	627,192	3.87%	0.50%
Traffic Control	523	59,565	45,900	76,803	42,585	41,500	(9.59%)	0.03%
Street Lighting	524	805,192	856,759	882,193	864,257	924,955	7.96%	0.74%
Storm Sewer Maintenance	531	430,589	459,058	506,670	472,358	453,400	(1.23%)	0.36%
Sanitary Sewer Maintenance	532	2,221,122	2,426,976	2,439,485	2,423,594	2,545,621	4.89%	2.04%
Sanitary Sewer Treatment	533	3,192,751	3,907,784	3,907,784	4,008,500	4,150,500	6.21%	3.33%
Residential Collection	541	1,088,612	1,297,353	1,299,383	1,314,524	1,410,088	8.69%	1.13%
Commercial Collection	542	1,413,940	1,671,522	1,680,172	1,640,897	1,763,433	5.50%	1.41%
Refuse Disposal	543	135,790	90,000	90,000	94,360	95,000	5.56%	0.08%
Yard Trash Collection	544	2,385,337	2,619,688	2,770,003	2,575,666	2,861,754	9.24%	2.29%
Recycling	545	434,398	493,294	497,460	494,094	577,983	17.17%	0.46%
Parks	551	2,030,017	2,307,829	2,308,045	2,324,558	2,168,377	(6.04%)	1.74%
Facilities Maintenance	554	1,575,364	1,913,111	2,125,837	2,000,518	2,083,650	8.91%	1.67%
General Engineering Services	561	1,261,033	1,298,207	1,302,385	1,398,591	1,847,235	42.29%	1.48%
Right of Way Inspections	565	364	-	-	-	-	-%	-%
Equip Operations/Maintenance	571	891,236	1,067,772	1,067,772	1,046,072	1,091,419	2.21%	0.88%
Coastal Operations	581	209	-	-	-	-	-%	-%
		19,554,056	22,136,588	22,657,646	22,382,957	23,909,599	8.01%	19.17%
LIBRARY SERVICES	321	385,351	396,912	396,912	396,912	407,232	2.60%	0.33%
TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	10,308,122	14,250,622	14,250,622	14,250,622	13,750,000	(3.51%)	11.02%
Cap Impr Program - Phipps Park Improvements	611	1,000,000	-	-	-	-	-%	-%
Coastal Protection Fund (309)	611	5,791,205	5,791,205	5,791,205	5,791,205	6,370,326	10.00%	5.11%
Townwide Underground Utilities (122)	611	-	-	-	-	-	-%	-%
Equipment Replacement Fund (320)	611	2,220,479	2,000,000	2,000,000	2,000,000	-	(100.00%)	-%
Debt Service Fund (205)	611	5,679,013	5,846,518	5,846,518	5,846,518	5,872,774	0.45%	4.71%
Group Health Retirees (610)	611	789,128	828,584	828,584	828,584	896,608	8.21%	0.72%
Risk-W/C, Liab, Prop (501)	680	2,329,817	2,329,817	2,329,817	2,329,817	2,329,817	-%	1.87%
Extraordinary trsfr to Retirement (600)	680	5,420,000	5,420,000	5,420,000	5,420,000	5,420,000	-%	4.35%
		33,537,764	36,466,746	36,466,746	36,466,746	34,639,525	(5.01%)	27.77%
INVENTORY WRITE-OFF	680	41,310	-	-	-	-	-%	-%
EMERGENCY/DISASTER RESPONSE	710	4,555	-	-	-	-	-%	-%
CONTINGENT APPROPRIATIONS	711	-	600,000	600,000	-	700,000	16.67%	0.56%
SALARY SAVINGS	711	-	(500,000)	(500,000)	-	(800,000)	(100.00%)	(0.64%)
General Operating Fund (001) Total		75,135,742	82,713,813	84,332,565	83,115,061	90,092,379	8.92%	72.23%
Transfers to Other Funds		33,537,764	36,466,746	36,466,746	36,466,746	34,639,525	(5.01%)	27.77%
TOTAL GENERAL FUND		108,673,506	119,180,559	120,799,311	119,581,807	124,731,904	4.66%	100.00%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 budget.





DEPARTMENT: **Legislative**

Town of Palm Beach / FY 2026 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 and Communications Manager
 CC: Bob Miracle, Deputy Town Manager
 SUBJECT: Town Manager and Town Clerk Budget Highlights for FY2026
 DATE: April 22, 2025

Program 111 – Legislative

FY2026 Request **\$152,450**
FY2025 Adopted **\$151,550**

This represents an overall increase of 1% (\$900), including the addition of Florida state legislation tracking software and the increases in membership fees.

Key priorities for the year ahead focus on strengthening legislative and transportation advocacy. Efforts will center around developing effective systems to monitor policy and collaborate intra-governmentally to guide informed decision-making, addressing issues like bridge openings and road closures.

Supportive strategic priorities include:

- ★ Community, Culture, and Character
 - ◆ Increase participation with Palm Beach County's Transportation Planning Agency
 - ◆ Communicate regularly with and create partnerships with USACE, USSS, USCG, the Town's Federal Representatives, the City of West Palm Beach, and Palm Beach County to ask for relief from bridge openings, road closures, and other traffic issues.
 - ◆ Develop website content for county, state, and federal resources
 - ◆ Palm Beach League of Cities
 - ◆ Palm Beach City and County Management Association
- ★ Governmental Leadership and Innovation
 - ◆ Governmental Leadership and Innovation
 - ◆ Evaluate, update, enact, and follow sensible fiscal policies.

Program 113 – General Government

FY2026 Request \$873,000

FY2025 Adopted \$896,400

This represents an overall decrease of 3% (\$23,400), primarily due to the reduced cost expected for our holiday decorations. The reduced holiday decorations and contractual expense allocations reflect the ongoing focus on conservative fiscal management.

Program 121 – Administrative Management

FY2026 Request \$1,516,260

FY2025 Adopted \$1,395,961

This represents an overall increase of 9% (\$120,299) due primarily to an increase in salaries, wages, and benefits of \$71,358 from the transfer of 0.5 FTE of the Communications Coordinator from People & Culture to Town Manager, and a renewed lease increased copy machine charges by \$2,850.

This program has requested consideration for dedicated funding for internships for FY2026.

Despite the increases above, the division focuses on internal operational improvements. Key initiatives for the upcoming year include streamlining internal and external operations, using data, reporting, and monitoring key performance indicators. The requested budget supports the Town’s continued commitment to improving efficiency and service.

The Town continues to improve operational efficiency and public service delivery. Enhancements to digital information and communication materials will also ensure easier access to information for residents and employees.

Supportive strategic priorities include:

- ✦ Governmental Leadership and Innovation
 - ◆ Identify and evaluate new or existing technologies to enhance the service delivery of phone calls, such as AI tools.
 - ◆ Identify and evaluate the Town’s communication systems to integrate, ensuring that updates are automatically shared across platforms.
 - ◆ Increase geo-location communication subscriptions.
 - ◆ Enhance internal and external website information and resources.
 - ◆ Optimize communication platforms and tools.
 - ◆ Issue communication from a centralized platform to multiple platforms simultaneously for maximum reach.
 - ◆ Establish a cadence of meetings to discuss ongoing projects, address issues, and align priorities.
 - ◆ Develop, implement, and operationalize dashboards for internal and external use.
 - ◆ Develop a shared goal framework encouraging departments to collaborate on joint projects.
 - ◆ Develop training programs and succession planning to build skills and prepare for future needs.
 - ◆ Develop a professional development plan with training programs and workshops.
 - ◆ Encourage staff to participate in external training and certification programs.
 - ◆ Improve administrative and operational processes.
 - ◆ Implement a project management tool to track tasks and responsibilities.
 - ◆ Create a collaborative environment by organizing team-building activities and encouraging cross-functional support.

- ◆ Distribute internal communications to keep town employees informed and enable them to serve as information ambassadors.
- ◆ Identify potential future leaders and provide mentorship and training opportunities.
- ✦ Safe and Resilient Community
 - ◆ Review and update emergency management policies, practices, and staffing levels for increased preparedness.
 - ◆ Establish an emergency communication system with hazard-specific plans for efficient information-sharing while enhancing the Town’s communication library, tools, and partnerships

Program 122 – Advice and Litigation

FY2026 Request \$755,000

FY2025 Adopted \$731,000

This represents an overall increase of 3% (\$24,000). Due to the unpredictability of legal engagements and needs, the FY2026 budget request used historical figures and known issues as determining factors to develop the request.

Key focus areas include legal counsel services, staff and elected official training, and improving community responsiveness to high-visibility matters. The primary increase reflects the growing demand for litigation services and the need for enhanced training to ensure compliance with changing legal standards. A reduced allocation for labor-related legal advice accounts for a decrease in expected needs.

Supportive strategic priorities include:

- ✦ Governmental Leadership and Innovation
 - ◆ Train and update staff on legal and regulatory compliance
 - ◆ Develop a comprehensive training program for board and council members on procedures and use of new technologies
 - ◆ Regularly update training materials and sessions based on feedback and evolving needs

Program 131 – Town Clerk

FY2026 Request \$456,953

FY2025 Adopted \$397,770

This represents an overall increase of 15% (\$59,183), including the additional \$7,000 allocated to elections and the transfer of 0.4 FTE of the Administrative and Policy Support Assistant from Administrative Management to the Town Clerk program.

Ongoing efforts will focus on optimizing digital file management practices for secure and accessible record-keeping

Supportive strategic priorities include:

- ✦ Governmental Leadership and Innovation
 - ◆ Centralize public access to information
 - ◆ Evaluate and optimize the Town’s digital file management practices
 - ◆ Enhance digitalization by converting all existing paper records townwide into secure and easily accessible digital formats.
 - ◆ Encourage staff to participate in external training and certification programs.
 - ◆ Develop training programs and succession planning to build skills and prepare for future needs.

Program 131 Revenues

The revenue account structure was modified in FY2025 to refine payments for clerk-issued permits and requests for public records. Two changes are recommended to the master fee schedule for FY2026:

- ✦ Closing Out Permit from \$30 to \$200. The Closing Out Permit fee was not adjusted in FY2025 because staff did not process one to quantify the staff time needed. Staff issued this permit in FY2025 and recommends the adjustment to \$200 to cover the staff review and processing time.
- ✦ Temporary Animal Permit, Annual from \$0 to \$3,500/year. The Town processes temporary animal permits that are identical throughout the calendar year. The vendor could elect an annual permit that would allow them to submit the licenses, insurance, venue, and dates. This comprehensive submission would allow staff to review all at once.

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 safeguards and shape’s the Town’s well-being and safety through legislation, budgets, and policy development. Voters elect Town Council members to staggered two-year terms, with two seats filled in odd-numbered years and three in even-numbered years. The Mayor, elected in odd-numbered years for a two-year term, holds unique powers as the town’s ombudsman and intergovernmental leader but doesn’t hold a regular vote. However, the mayor can cast a deciding vote in ties. The presiding officer, the Town Council President, is selected by the Town Council by vote each year. All elected officials serve without compensation.

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Contractual	88,466	77,500	140,500	140,500	138,500	140,500	-%
Commodities	10,479	10,691	11,050	11,050	11,783	11,950	8.14%
TOTALS	98,944	88,191	151,550	151,550	150,283	152,450	0.59%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 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 2026 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 that 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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	725,862	540,814	660,000	660,000	650,000	660,000	-%
Employee Benefits	18,541	286	300	300	-	300	-%
Contractual	259,254	576,391	235,500	235,500	233,492	212,100	(9.94%)
Commodities	234,130	6,008	600	600	500	600	-%
TOTALS	1,237,787	1,123,499	896,400	896,400	883,992	873,000	(2.61%)

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY23 budget.

SALARIES AND WAGES

The cost of compensated absences (accrued vacation and sick leave) as projected by the Finance Department. Compensated absences remained the same in FY2026 due to stabilization in turnover and retirements.

EMPLOYEE BENEFITS

The cost of FICA is 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.

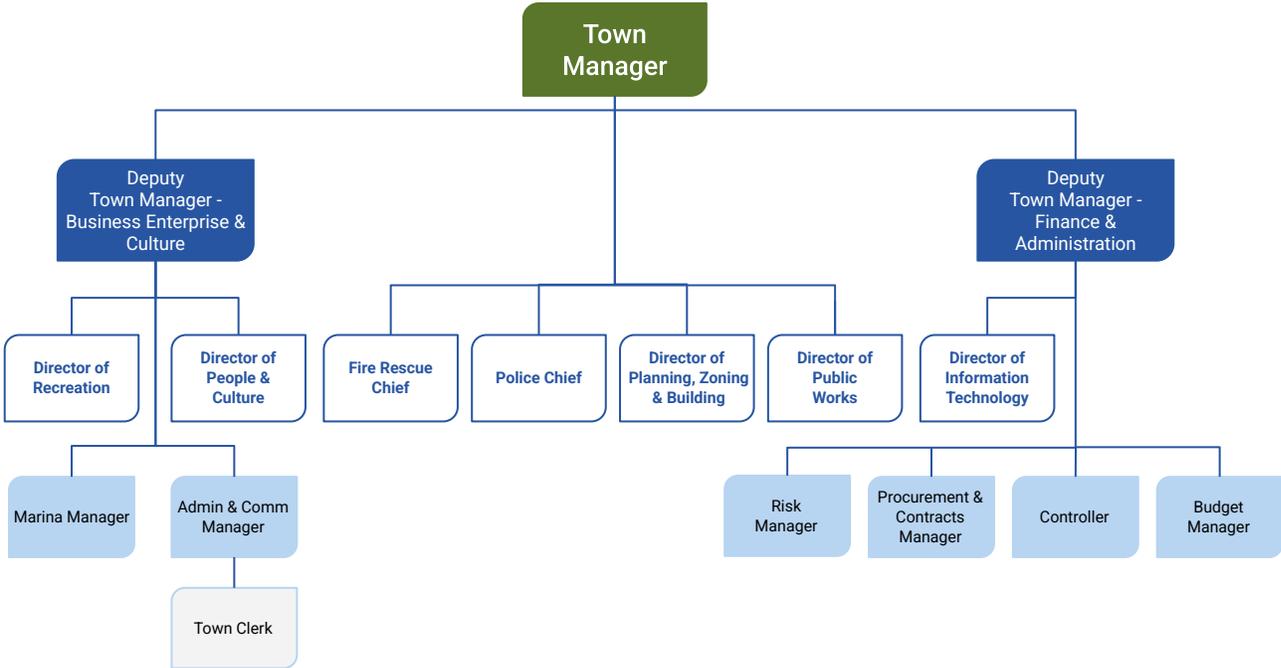
COMMODITIES

Includes costs associated with boards’ and committees’ refreshments



DEPARTMENT:
**Town Manager's
Office**

Town of Palm Beach / FY 2026 Proposed Annual Budget



PROGRAM: Administrative Management 121

VISION

We aspire to collaboratively deliver an unparalleled standard of living to the community by weaving together the threads of exceptional service, effortless access, unwavering safety, honesty, and transparent governance.

MISSION

Working in tandem with the Mayor and Town Council, we strive to be at the forefront of policy formation and implementation. We develop, deliver, and execute administrative direction focused on our pursuit to enhance the quality of life by delivering exceptional services, maintaining a safe and clean environment, and preserving the town's unique character. We are committed to fostering fiscal responsibility, promoting collaboration, encouraging innovation, empowering employees, and engaging the community.

MAIN ACTIVITIES

- ✦ Advise the Mayor and Town Council and assist them in adopting sound policy decisions.
- ✦ Provide exceptional customer service to residents, elected officials, staff, and stakeholders.
- ✦ Deliver streamlined information and access to Town information through user-friendly communication platforms.
- ✦ Facilitate the integration and alignment of the Strategic Plan priorities into Town operations.
- ✦ Advance organizational operations by fostering collaborative efforts across departments to proactively plan for future challenges.
- ✦ Monitor and manage staff progress on Town programs and projects.
- ✦ Create an optimized staffing structure.

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	878,496	941,979	993,831	993,831	939,264	1,047,687	5.42%
Employee Benefits	257,721	304,029	362,930	362,930	319,088	385,090	6.11%
Contractual	24,798	7,131	23,350	23,350	8,525	69,223	196.46%
Commodities	9,176	12,779	15,850	28,237	10,150	14,260	(10.03%)
Capital Outlay	-	8,942	-	-	-	-	-%
Other	1,050	-	-	-	-	-	-%
TOTALS	1,171,241	1,274,861	1,395,961	1,408,348	1,277,027	1,516,260	8.62%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 budget.

Program: Administrative Management 121

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 FY2026 budget includes a lump sum COLA, pay for performance, and the transfer of 0.5 FTE of the Communications Coordinator from People & Culture to the Town Manager's Administrative Management budget.

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.

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Town Manager	1.000	1.000	1.000	1.000	1.000
Deputy Town Manager	1.000	1.000	1.750	1.650	1.650
Assistant Town Manager	0.200	0.250	0.000	0.000	0.000
Administrative & Communications Manager	0.000	0.000	0.000	0.000	1.000
Administrative Manager	1.000	1.000	1.000	1.000	0.000
Communications Coordinator	0.000	0.000	0.000	0.500	1.000
Communications Specialist	0.500	0.500	0.500	0.000	0.000
Administrative & Policy Support Assistant	0.000	0.000	0.000	0.000	1.600
Administrative Assistant	1.500	1.500	0.500	1.000	0.000
Administrative Clerk	0.000	0.000	1.000	1.000	0.000
	5.200	5.250	5.750	6.150	6.250



DEPARTMENT:
**Advice and
Litigation**

Town of Palm Beach / FY 2026 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 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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Contractual	641,600	1,118,820	731,000	731,000	696,000	755,000	3.28%
TOTALS	641,600	1,118,820	731,000	731,000	696,000	755,000	3.28%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY22 budget.

CONTRACTUAL

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



DEPARTMENT: **Town Clerk**

Town of Palm Beach / FY 2026 Proposed Annual Budget

Program: Town Clerk 131

VISION

We aspire to be a beacon of excellence, innovation, and accessibility in local governance, dedicated to enriching our community by providing citizen-centric services and serving the public and fellow employees.

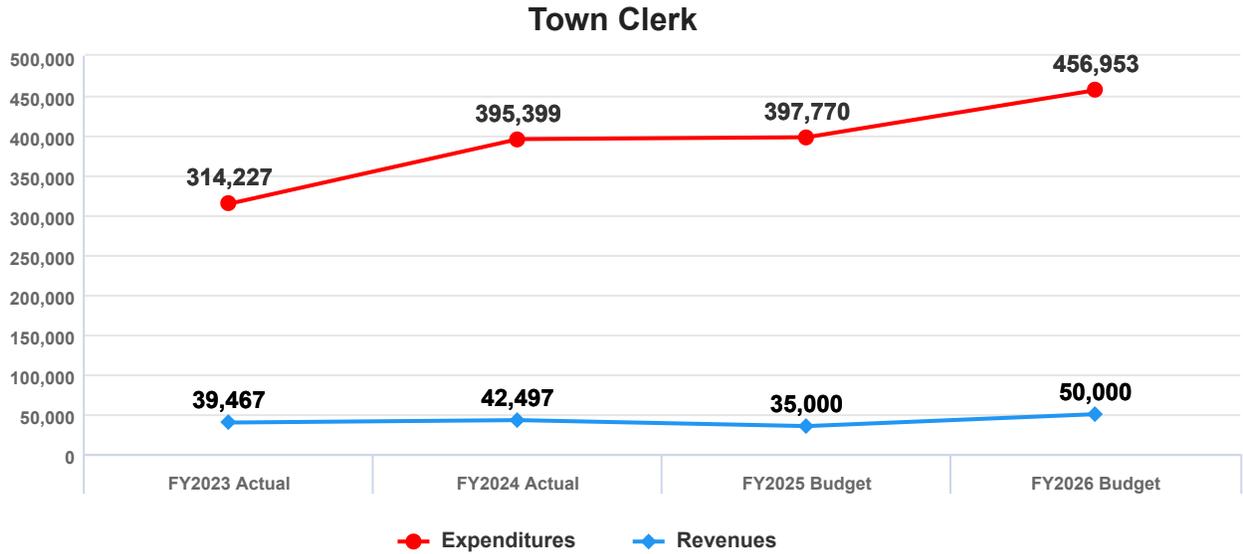
MISSION

Dedicated to upholding the highest standards, we pledge to safeguard and preserve the integrity of official records, vital documents, and historical artifacts that define our town's heritage. We embrace the privilege of serving as the custodians of our town's past, present, and future. Our commitment extends beyond mere administrative tasks. We understand that our duties encompass the heart of public service in accordance with the town ordinances and state statutes, and we approach each interaction with warmth, respect, and a keen understanding of our community's needs.

MAIN ACTIVITIES:

- ▶ Manage the Town's official records, including ordinances, resolutions, bonds, deeds, contracts, agreements, and meeting minutes.
- ▶ Prepare the meeting materials, including the agendas, supporting documents, and minutes for all Town Council and Council Committee Meetings.
- ▶ Attest and certify the Town's official documents and adopted legislation
- ▶ Maintain the Town's Code of Ordinances
- ▶ Support all Council candidates and coordinate with the Supervisor of Election to administer the Town's municipal election.
- ▶ Oversee and coordinate the fulfillment of public records requests.
- ▶ Manage the appointment process for all Advisory Boards and Commissions process.

PROGRAM: Town Clerk 131



Revenue Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Charitable Solicitations Fee	38,937	42,497	35,000	35,000	50,000	50,000	42.86%
Pubic Records Requests	-	11,113	1,000	1,000	10,000	10,000	900.00%
Special Events Permit and Usage Fees	-	20,560	10,000	10,000	-	-	(100.00%)
Miscellaneous Permit Fees	-	(350)	2,500	2,500	7,000	7,500	200.00%
TOTALS	38,937	73,820	48,500	48,500	67,000	67,500	39.18%

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	154,179	206,841	187,516	187,516	228,438	219,844	17.24%
Employee Benefits	116,161	124,181	120,844	120,844	127,399	151,685	25.52%
Contractual	32,443	41,760	80,750	80,750	47,523	80,925	0.22%
Commodities	10,043	9,493	8,660	8,660	9,598	4,500	(48.04%)
Capital Outlay	-	10,134	-	-	-	-	-%
Other	1,400	2,990	-	-	-	-	-%
TOTALS	314,227	395,399	397,770	397,770	412,958	456,953	14.88%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY26 budget includes a lump sum COLA and pay for performance.

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: Town Clerk 131

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	FY2022	FY2023	FY2024	FY2025	FY2026
Town Clerk	1.000	1.000	0.500	0.500	0.500
Deputy Town Clerk	1.000	1.500	1.000	1.000	1.000
Clerk Support Specialist	0.000	0.000	0.000	0.000	1.000
Administrative & Policy Support Assistant	0.000	0.000	0.000	0.000	0.400
Administrative Assistant	0.500	0.500	0.500	0.000	0.000
Clerk Support Assistant	0.000	0.000	1.000	1.000	0.000
	2.500	3.000	3.000	2.500	2.900



DEPARTMENT:
**Information
Technology**

Town of Palm Beach / FY 2026 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, 2025
 SUBJECT: IT Department Budget Highlights for FY2026

Program 125 – Information Technology

FY2026 Requested	\$5,022,962
FY2025 Adopted	\$4,673,237

This represents an overall increase of 7.5% (\$349,725) in the IT FY2026 Budget.

Most of the budgetary increases are due to two projects for the Fire Department which includes an update to the Locution system in the central and south Fire stations. Secondly increases in Software Maintenance and the Town's desire to move to Cloud/SaaS solutions allowing resilience and high-availability of applications to our staff.

Salaries and Wages

FY2026	\$1,206,665
FY2025	\$1,201,489

Employee Benefits

FY2026	\$700,819
FY2025	\$601,182

Salary and Wages & Employee Benefits increased 5.8% (\$104,813) due to the annual salary increases and pension and insurance increases.

Contracted Services

FY2026	\$2,796,910
FY2025	\$2,439,515

Contracted Services increased 14.7% (\$357,395) in the IT FY25 Budget.

- ▶ Other Contractual Services increase \$366,000 predominantly due to:
 - Storage Cleanup for AI Implementation - \$100,000
 - A/V upgrade for South Fire Training Room - \$50,000
 - Locution Upgrade for Fire Central and South Stations - Estimates from previous quotes for \$150,000
- ▶ Software Maintenance decrease (\$94,639)

- Elimination of OSSI
- Consolidation of applications
- ▶ Data Line and Radio, Crown Castle, cost increase of \$85,236 for:
 - Internet redundancy
 - Internet speed from 1GB to 10GB
- ▶ Internet Access Cost reduction (\$10,000) by increasing Enterprise fund charges:
 - Marina - \$5,000
 - Par 3 - \$5,000

Depreciation

FY2026	\$161,568
FY2025	\$213,751

Depreciation decreased 24% (\$52,183) as several pieces of equipment have reached the end of their useful life and are no longer being depreciated.

Commodities

FY2026	\$132,000
FY2025	\$142,300

Commodities decreased 7% (\$10,300) due to a reduction in Computer Software spending.

- ▶ Computer Software decrease (\$5,000):
 - Move towards SaaS (hosted cloud solutions)
- ▶ Minor Computer Equipment decrease (\$5,000)

Capital Outlay

FY2026	\$25,000
FY2025	\$75,000

Capital Outlay decreased 67% (\$50,000) due to a reduction of major computer purchases.

Program: Information Technology 125

MISSION:

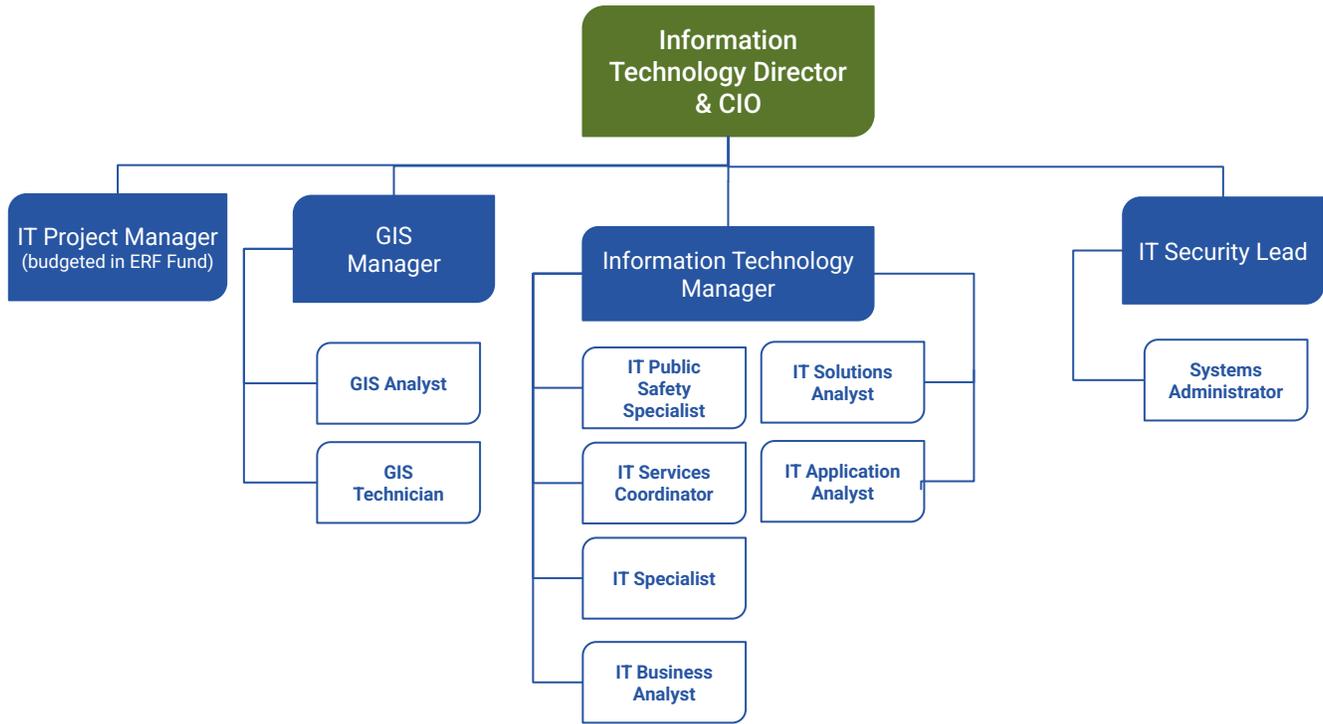
Provide a collaborative and cooperative enterprise approach in identifying, prioritizing, managing, supporting, partnering and successfully executing a service portfolio of digital initiatives and solutions aligning with town strategic goals and cross-functional vision through the use of industry standards,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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	1,082,618	1,209,007	1,201,489	1,201,489	1,204,989	1,206,665	0.43%
Employee Benefits	402,481	530,844	601,182	601,182	604,596	700,819	16.57%
Contractual	1,666,994	1,956,696	2,439,515	2,588,261	2,543,261	2,796,910	14.65%
Commodities	207,531	192,846	142,300	142,300	131,800	132,000	(7.24%)
Capital Outlay	373,550	8,079	75,000	75,000	25,000	25,000	(66.67%)
Depreciation	196,698	128,717	213,751	213,751	213,751	161,568	(24.41%)
Other	130,609	125,610	-	-	-	-	-%
TOTALS	4,060,481	4,151,800	4,673,237	4,821,983	4,723,397	5,022,962	7.48%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 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 FY2026 budget includes a lump sum 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 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.

Program: Information Technology 125

COMMODITIES

Decrease due to reduction of Computer Software purchases.

CAPITAL OUTLAY

Capital Outlay costs remain unchanged.

DEPRECIATION

Depreciation costs have increased due to new networking equipment that has been purchased.

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
CIO & Director of Information Technology	0.000	0.000	0.000	1.000	1.000
Director of Information Technology	0.000	0.000	1.000	0.000	0.000
Division Director of Information Technology	0.000	1.000	0.000	0.000	0.000
GIS Manager	0.000	0.000	1.000	1.000	1.000
Information Technology Manager	1.000	1.000	1.000	1.000	1.000
Information Technology Security Lead	0.000	0.000	0.000	1.000	1.000
IT Project Manager	0.000	0.000	0.000	1.000	1.000
Systems Administrator	2.000	2.000	2.000	1.000	1.000
Information Technology Analyst	0.000	0.000	1.000	0.000	0.000
Information Technology Applications Analyst	0.000	0.000	1.000	1.000	1.000
Information Technology Solutions Analyst	0.000	0.000	0.000	1.000	1.000
IT Solutions Analyst	0.000	0.000	1.000	0.000	0.000
IT Business Analyst	0.000	0.000	0.000	0.000	1.000
GIS Technician	0.000	0.000	1.000	1.000	1.000
GIS Specialist	0.000	0.000	1.000	0.000	0.000
Information Technology Business Analyst	0.000	0.000	0.000	1.000	0.000
Information Technology Public Safety Specialist	0.000	1.000	1.000	1.000	1.000
Information Technology Specialist	3.000	1.000	0.000	1.000	1.000
Information Technology Services Coordinator	0.000	1.000	1.000	1.000	1.000
Assistant IT Director	1.000	0.000	0.000	0.000	0.000
GIS Coordinator	1.000	1.000	0.000	0.000	0.000
Information Technology Applications Specialist	0.000	1.000	0.000	0.000	0.000
	8.000	9.000	12.000	13.000	13.000



DEPARTMENT: **People and Culture**

Town of Palm Beach / FY 2026 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
 RE: FY2026 Budget Highlights for People & Culture
 DATE: May 1, 2025

People & Culture (General Fund 123)

FY2026 Request **\$1,212,419**
FY2025 Adopted **\$1,160,516**

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.

The differences in this fund are reflected in the following:

Material decreases:

- ✦ Decrease of 1.5 FTE's due to the elimination of one (1) Administrative Assistant FTE and the transfer of half (0.5) of a Communications Coordinator FTE from the P&C budget to the Town Manager's Office budget (\$74,405).
- ✦ Unemployment budget due to decrease in claims YOY (\$2,000)
- ✦ Pre-employment drug testing and physicals due to reduced costs (\$790)
- ✦ Net decrease of (\$330) from contractual expenses including compensation study (\$75K), Vital Records Control (\$1.4K), and Talent Agent (\$15K) and AppleOne temporary staff (\$58,240).
- ✦ Volunteer program as funds shifting to recruitment (\$492)
- ✦ Educational reimbursements (\$10,000)
- ✦ Diversity/Equity/Inclusion (\$2,150)

Material increases

- ✦ Employee training and development - \$148,100 to incorporate newly established organizational development program and learning experience platform.
- ✦ Employee Events/Recognition program - \$9,960
- ✦ Employee Recruiting expenditures to incorporate social media background checks - \$2,150
- ✦ Office Supplies - \$240
- ✦ Membership Dues - \$754
- ✦ Office Furniture/Equipment to accommodate training section modules - \$3,000

P&C Professional Development - Travel increased by \$2,898 and registration increased \$934 to accommodate new UNIVERUS conferences.

Whenever possible the Department has continued 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)

FY2026 Request	\$9,431,000
FY2025 Adopted	\$8,059,695

Expenses and operations associated with Employee Health are managed by People and Culture staff. The overall Employee Health budget is expected to increase, in response to several high individual claimants, an increased number of employees, and an increase to stop loss premiums. Rates for stop loss will increase by an estimated 15%, thus increasing the overall fixed rates per employee for health insurance in FY26. Due to a higher FTE count (an additional 14 FTEs, representing 3.8% YOY increase) and 6 large individual claimants exceeding the stop loss limits of \$135K, there was an increase in claims of over \$810K for just those claims alone. There was an ultimate savings in claims due to stop loss coverage of approximately \$969K for plan year 2024 (calendar).

For FY 2026, there will be a material increase in ancillary premiums[1] due to the increase in number of employees and salaries. New optional programs were introduced (e.g. supplemental health) of which the premiums are fully paid for by employees through payroll deduction and represents a flow through to the budget.

People & Culture examined whether an increase in premiums in FY 2026 would help decrease the impact of the high claims. Employee dependent premiums were last increased in FY23 by 10% for the first time in several years. As in 2023, it was determined that increased premiums of 10% would only affect non-executive employees with dependents and would only produce additional revenues through pre-tax payroll deductions of approximately \$63K. Therefore, P&C is not recommending an increase in employee premiums at this time. The expansion of the Town Wellness Center has and will continue to provide for an increase in visits for minor urgent care and primary care services which is expected to ultimately impact claims and reduce the overall claims experience in the upcoming and future years. The Wellness Center provider, Concentra, has a 3% contractual escalator which it has maintained since its inception.

People & Culture is reviewing options to offset claims costs by encouraging employee use of alternatives such as the Town’s Wellness Clinic, telehealth and urgent care as well as reviewing plan design. Our continued implementation of a highly successful and comprehensive wellness program has also been established both as part of and in cooperation with the Town Wellness Center. The aim is to increase awareness and catch ailments that may increase to more severe issues and claims. Positive reports from the Town’s insurance provider indicate that Town of Palm Beach employees lead many other municipalities in proactively managing their own healthcare.

In FY 2025 People & Culture acquired Statutory AD&D & Firefighter Cancer insurance coverage for Public Safety sworn and certified personnel, resulting in savings to the Town.

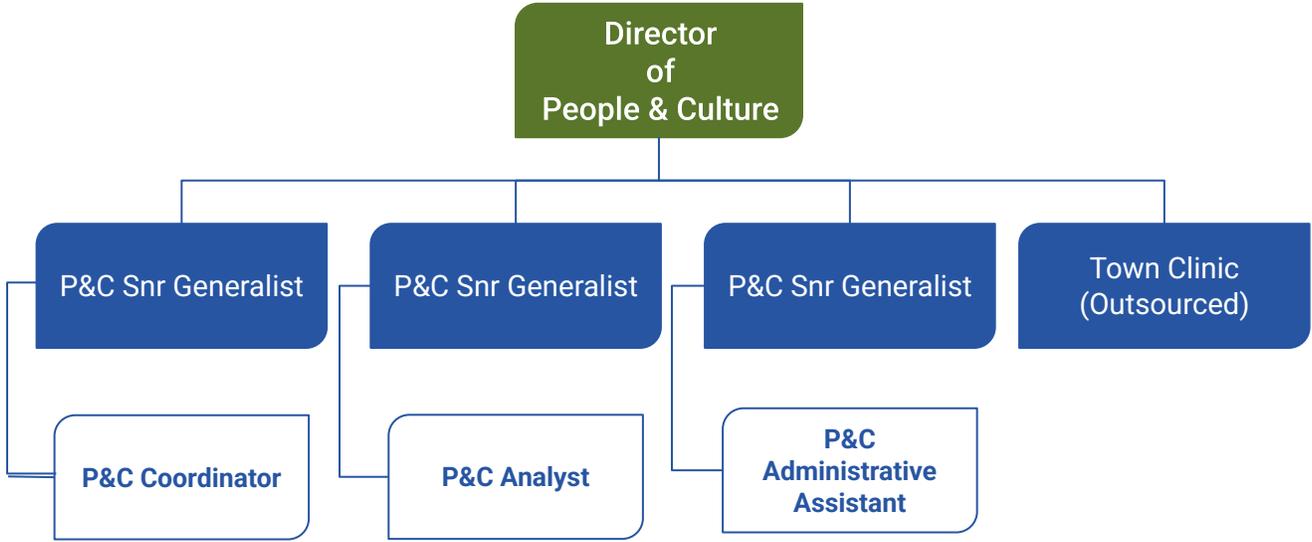
OPEB Trust (Fund 610)

FY2026 Request	\$3,365,701
FY2025 Adopted	\$2,906,480

The overall OPEB Trust expenses are expected to increase due to higher claims experience. Health claims experience for FY26 is projected to increase for retirees by approximately 18% with dental claims remaining flat.

[1] Ancillary programs include Employee Assistance Program, Vision care, FSA/DCA & Cobra Administration, Life Insurance, Disability, etc.

PEOPLE AND CULTURE ORGANIZATION CHART



Program: People and Culture 123

MAIN ACTIVITIES:

- ✦ The People & Culture Department’s primary mission is to cultivate a positive, dynamic, and aspirational workplace that attracts top-tier talent while exemplifying the highest standards of professionalism and cost-efficiency to both internal and external stakeholders.
- ✦ Through a comprehensive employee life cycle model—encompassing attraction, onboarding, development, support, recognition, advancement, and retention—the department serves as a vital strategic partner to all Town Departments. Its efforts aim to position the Town of Palm Beach as the premier employer of choice for the next generation of exceptional municipal public service professionals.

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	451,851	510,517	593,092	593,092	561,076	516,730	(12.88%)
Employee Benefits	226,492	236,003	323,743	323,743	315,908	297,734	(8.03%)
Contractual	80,641	141,865	213,869	226,994	145,431	363,215	69.83%
Commodities	27,745	21,105	29,812	29,812	26,600	34,739	16.53%
Capital Outlay	-	1,614	-	-	-	-	-%
Other	1,619	1,619	-	-	-	-	-%
TOTALS	788,348	912,723	1,160,516	1,173,641	1,049,015	1,212,419	4.47%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 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 FY2026 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 which have increased include external records storage, talent agents for market competitive positions, advertising platforms, out-of-state pre-employment testing and background checks, professional development training vendors and content, employee appreciation, engagement and innovation platforms.

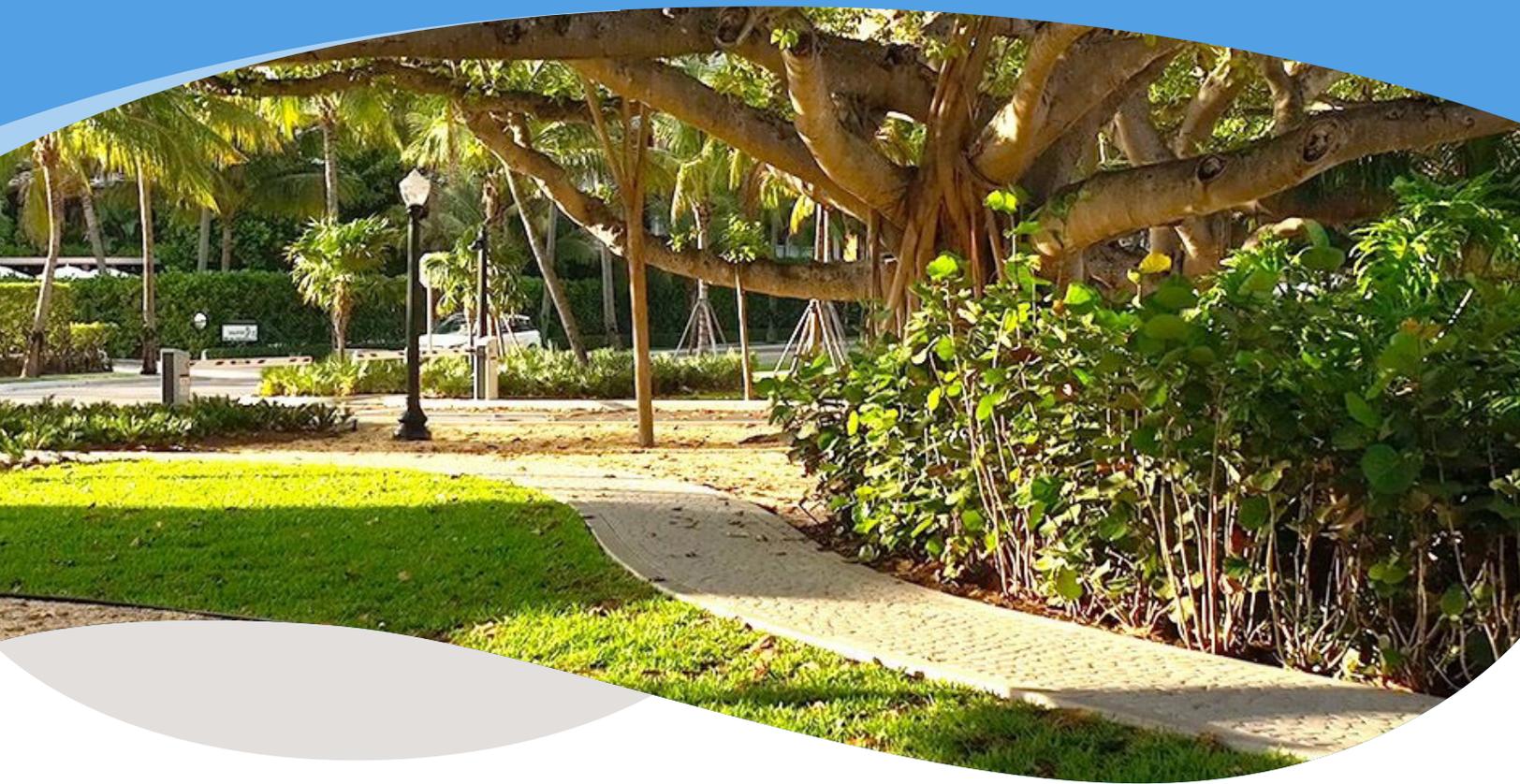
COMMODITIES

Includes increases to accommodate physical storage and training facilities, office supplies and membership dues.

PROGRAM: People and Culture 123

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Assistant Town Manager	0.200	0.250	0.000	0.000	0.000
Director of People & Culture	0.000	0.000	0.700	0.700	0.700
People & Culture Division Director	0.500	0.600	0.000	0.000	0.000
People & Culture Manager	0.000	0.900	0.900	0.900	0.900
Senior People & Culture Generalist	0.000	0.000	0.000	0.000	0.150
Talent Development Officer	0.000	0.000	0.900	0.900	0.900
Communications Coordinator	0.000	0.000	0.000	0.500	0.000
Communications Specialist	0.500	0.500	0.500	0.000	0.000
People & Culture Generalist	0.900	0.150	0.150	0.150	0.000
People & Culture Coordinator	0.900	0.900	1.050	0.900	0.350
People and Culture Analyst	1.000	0.900	0.000	0.350	0.900
Administrative Assistant	0.400	0.850	0.850	1.850	1.000
People and Culture Specialist	0.000	0.150	0.000	0.000	0.000
	4.400	5.200	5.050	6.250	4.900





DEPARTMENT: **Finance**

Town of Palm Beach / FY 2026 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: FY2026 Budget Highlights for the Finance Department
 DATE: April 22, 2025

Finance Budget

FY2026 Budget Request	\$2,372,832
FY2025 Adopted	\$2,152,522

The overall Finance Department proposed FY2026 budget is estimated to increase by 10.2% over the FY2025 Adopted Budget. The majority of the increase is due to the increased cost of employee benefits, including health insurance and retirement.

Program 141 – Financial Management

FY2026 Program Request	\$1,411,253
FY2025 Adopted	\$1,275,196

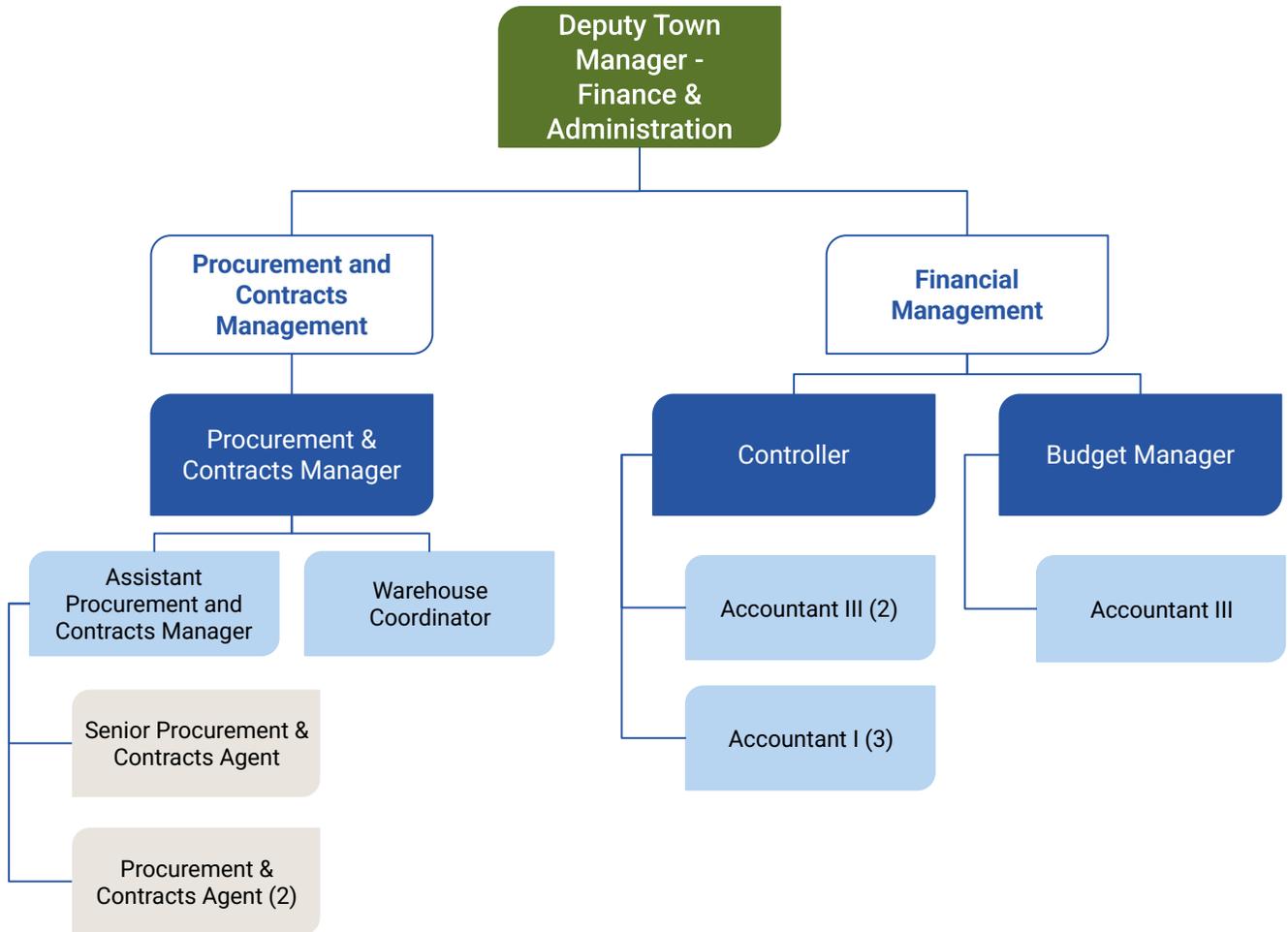
The proposed FY2026 budget for Financial Management reflects an increase of 10.7% or \$136,057 . This increase is mainly attributable to the increased cost of benefits, including health insurance and retirement, along with increased training expenditures for new staff in the finance department.

Program 144 - Purchasing

FY2026 Program Request	\$961,579
FY2025 Adopted	\$877,326

The proposed FY2026 budget for Purchasing reflects an increase of 9.6% or \$84,253. This increase is mainly attributable to the increased cost of benefits, including health insurance and retirement, along with a \$15,800 increase in contractual services to overhire for the warehouse coordinator position when the current employee retires.

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

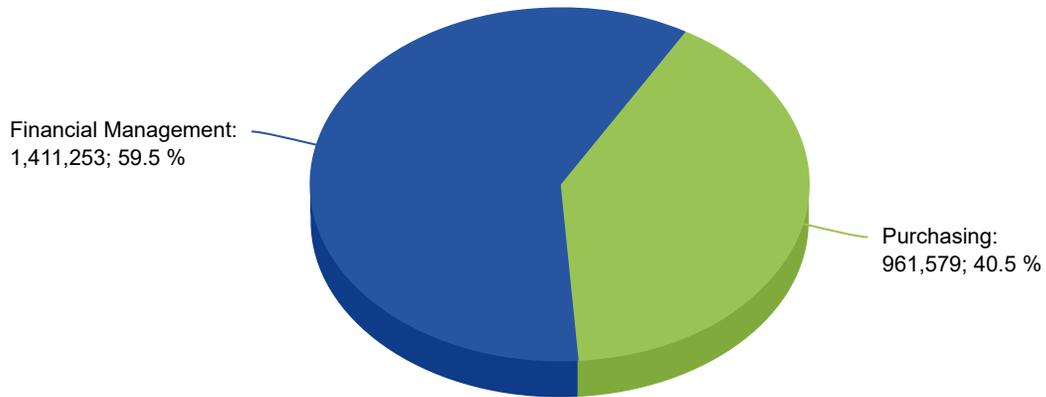
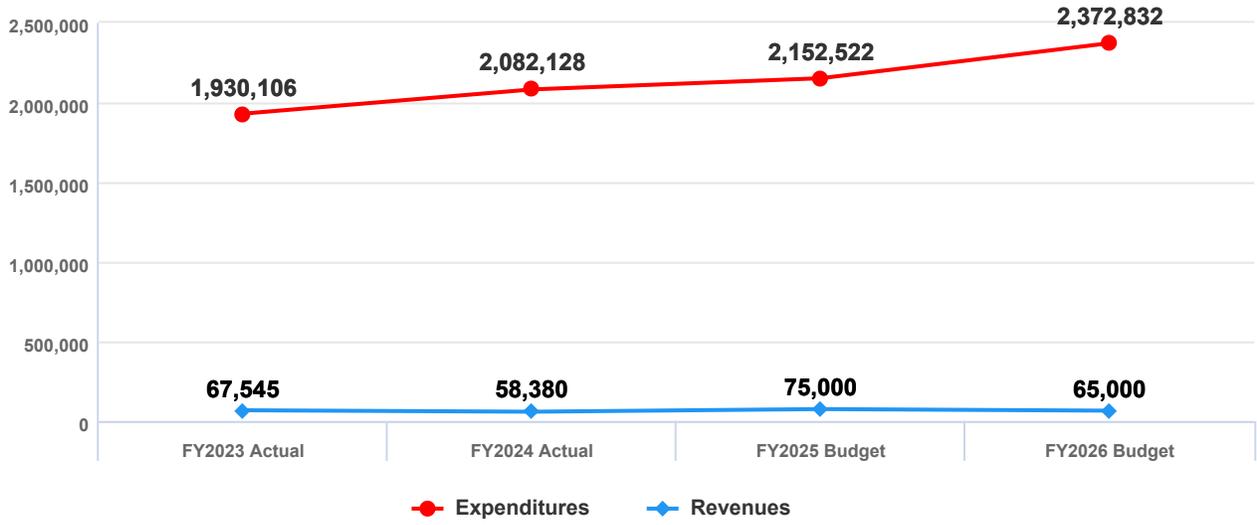
	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Taxi Permits	225	0	0	0	0	-%
Newsrack Enclosure Admin Fee	480	580	0	0	0	-%
Lien Search Fee	66,840	57,800	75,000	60,000	65,000	(13.33%)
TOTALS	67,545	58,380	75,000	60,000	65,000	(13.33%)

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	1,169,216	1,213,285	1,242,529	1,242,529	1,249,578	1,298,734	4.52%
Employee Benefits	575,125	591,487	658,493	658,493	670,563	808,043	22.71%
Contractual	151,346	214,986	227,980	228,771	226,686	241,410	5.89%
Commodities	28,830	31,335	23,520	23,520	25,060	24,645	4.78%
Capital Outlay	-	26,389	-	-	-	-	-%
Depreciation	3,326	1,820	-	-	-	-	-%
Other	2,264	2,827	-	-	-	-	-%
TOTALS	1,930,106	2,082,128	2,152,522	2,153,313	2,171,887	2,372,832	10.23%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 budget.

Finance



	FY2023	FY2024	FY2025	FY2026
Total Full Time Equivalent Employees	13.539	13.689	13.800	13.800

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	648,885	642,594	671,795	671,795	650,028	723,138	7.64%
Employee Benefits	331,762	333,413	370,021	370,021	374,527	456,880	23.47%
Contractual	143,940	208,266	220,805	220,805	212,136	218,435	(1.07%)
Commodities	13,149	21,837	12,575	12,575	13,785	12,800	1.79%
Capital Outlay	-	20,296	-	-	-	-	-%
Depreciation	314	314	-	-	-	-	-%
Other	1,050	2,557	-	-	-	-	-%
TOTALS	1,139,100	1,229,276	1,275,196	1,275,196	1,250,476	1,411,253	10.67%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the following table. The FY2026 budget includes a lump sum 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 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, which in FY2024 was switched to a lease.

OTHER

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

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Finance	0.850	0.750	0.000	0.000	0.000
Controller	0.000	0.000	0.975	1.000	1.000
Assistant Director of Finance	0.975	0.975	0.000	0.000	0.000
Budget Manager	0.000	0.000	0.900	0.950	0.950
Accountant III	0.000	0.000	2.900	2.900	2.900
Budget Analyst	0.900	0.900	0.000	0.000	0.000
Accountant	2.000	2.000	0.000	0.000	0.000
Accountant I	0.000	0.000	2.914	2.950	2.950
Accounting Technician	2.964	2.914	0.000	0.000	0.000
	7.689	7.539	7.689	7.800	7.800

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, Federal Circulars, 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 Achievement of Excellence in Procurement during FY25. Additionally, Town Procurement received the Florida Association of Public Procurement Officers Association award for Best Practices in FY25.

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 Government 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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	520,330	570,690	570,734	570,734	599,550	575,596	0.85%
Employee Benefits	243,363	258,074	288,472	288,472	296,036	351,164	21.73%
Contractual	7,405	6,720	7,175	7,966	14,550	22,975	220.21%
Commodities	15,681	9,498	10,945	10,945	11,275	11,845	8.22%
Capital Outlay	-	6,094	-	-	-	-	-%
Depreciation	3,012	1,506	-	-	-	-	-%
Other	1,214	270	-	-	-	-	-%
TOTALS	791,006	852,852	877,326	878,117	921,411	961,579	9.60%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 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 FY2026 budget includes a lump sum 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 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. The increase was offset from other programs within the Procurement Budget as continuous training was noted to be the best expense of funds to ensure sound contract management and sourcing for the Town.

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	FY2022	FY2023	FY2024	FY2025	FY2026
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	1.000	1.000
Procurement & Contracts Agent	-	-	2.000	2.000	2.000
Warehouse Coordinator	1.000	1.000	1.000	1.000	1.000
Buyer	1.000	1.000	-	-	-
Junior Buyer	1.000	1.000	-	-	-
Senior Buyer	1.000	1.000	-	-	-
	6.000	6.000	6.000	6.000	6.000





DEPARTMENT:
**Planning, Zoning
and Building**

Town of Palm Beach / FY 2026 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: FY2026 Budget Highlights for Planning, Zoning & Building – General Fund
 DATE: May 20, 2025

Total Planning, Zoning & Building Budget – All Expenses

FY2026 Budget Request	\$7,587,288
FY2025 Adopted	\$6,565,969

The overall Planning, Zoning & Building Department proposed FY2026 budget is estimated to increase by \$1,021,319 over the FY 2025 Adopted Budget. This includes the two Enterprise Fund programs and the two General Fund programs. The FY2026 budget includes:

- ✦ A Civil Engineer,
- ✦ The continuation of 4 full-time Construction Site Monitors/Code Enforcement Officers,
- ✦ \$100,000 for the study of potential landmarked buildings,
- ✦ Town attorney attendance at all ARCOM, PZC and Landmark meetings,
- ✦ \$7,000 for a CRS consultant for the end-of-year ISO 1-year cycle 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 FY2026.

Total Planning, Zoning & Building General Fund Budget

FY2026 Budget Request:	\$2,488,187
FY2025 Adopted Budget:	\$1,914,969

The proposed FY2026 for the both Planning, Zoning & Building programs in the General Fund reflect an increase of 29.9% or \$573,218. The 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

FY2026 Budget Request:	\$1,855,345
FY2025 Adopted Budget:	\$1,360,620

The proposed FY2026 budget for Planning & Zoning reflects an increase of 36.4%, or \$494,725. The increase includes consultant fees, litigation and the continuation of Code Reform efforts in FY2026, This requested increase covers:

- ✦ Expected expenses related to Legal Advice for the Code Review Project and the closeout of the ZoneCo. contract.
- ✦ Litigation expenses.
- ✦ Increased cost for contractual services related to Code Review Project inclusive of temporary staff, legal support, and costs for clerical services related to Board/Commission meetings.
- ✦ Increased rates for required Advertising related to land use applications and zoning code changes.
- ✦ Funds to set aside for ongoing staff relocation, in addition to in-office consultant accommodation.

Program 214 – Landmarks Preservation

FY2026 Budget Request: \$632,842
FY2025 Adopted Budget: \$554,349

The proposed FY2026 budget for Landmarks Preservation reflects an increase of 14.2% or \$78,493, which is due to an increase to contractual services and legal advertising. This requested increase covers:

- ✦ Anticipated legal fees.
- ✦ Historical Designations.
- ✦ Increases in legal advertising costs for LPC Designations and more potential Designations being brought forth to the Commission.
- ✦ Costs for clerical services related to Board/Commission meetings.

Total Planning, Zoning and Building Enterprise Fund Budget

FY2026 Budget Request: \$5,099,101
FY2025 Adopted Budget: \$4,651,000

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. The proposed FY2026 for the both programs in the Building Fund reflects an estimated increase of 9.6% or \$448,101.

Program 212 – Permit Issuance Expenses

FY2026 Budget Request: \$2,243,486
FY2025 Adopted Budget: \$2,280,297

The proposed FY2026 budget for Permit Issuance reflects a 1.6% decrease, or (\$36,811), which is due primarily to a decrease in contractual cost. This decrease covers:

- ✦ Decreased costs for Plan reviews from outside agencies.
- ✦ Increase in Software licensing and maintenance (Tyler, Laserfiche, etc.).
- ✦ A contingency plan for the initial setup of new employees and software licensing for new workstations.

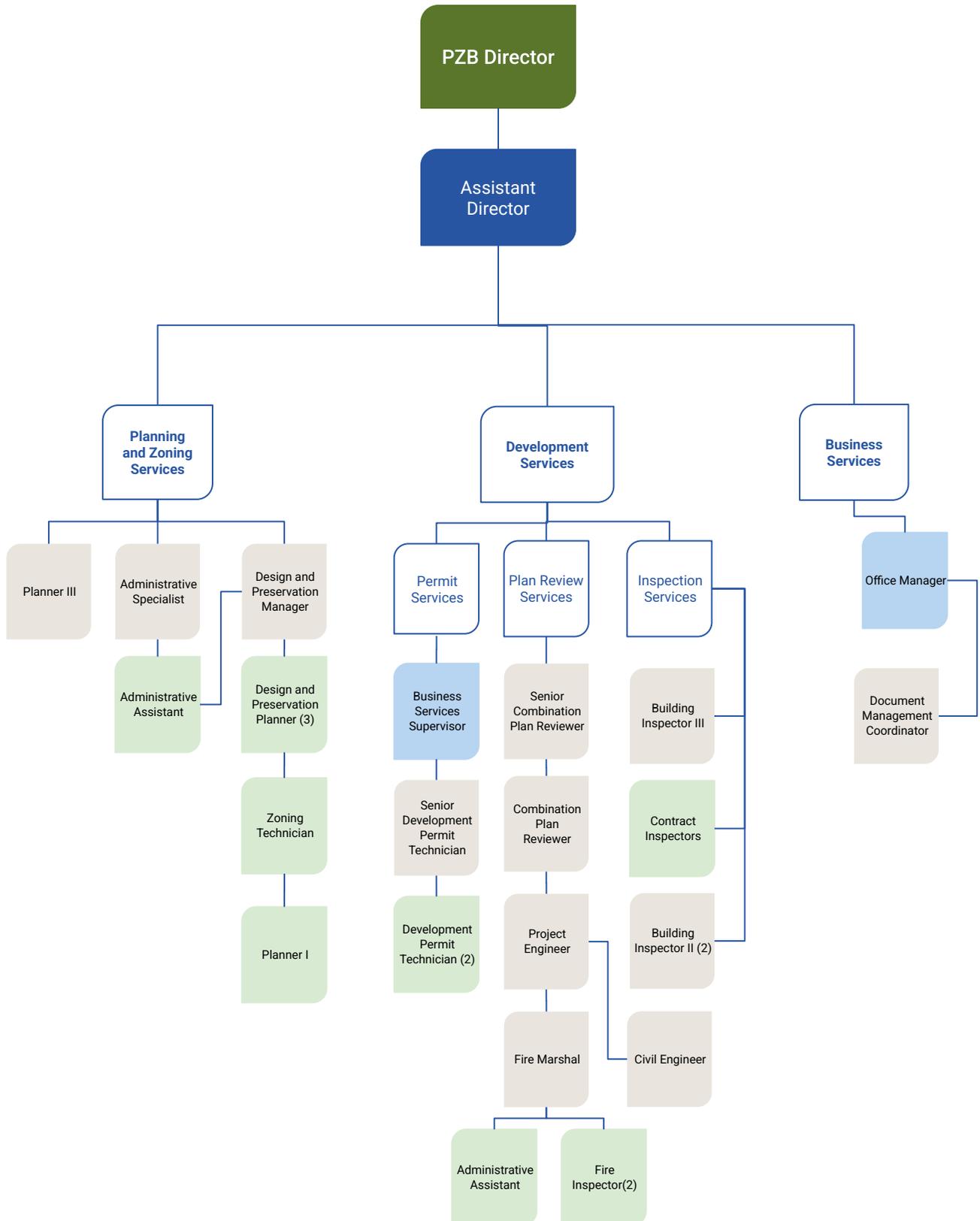
Program 213 – Inspection/Compliance Expenses

FY2026 Budget Request: \$2,855,614
FY2025 Adopted Budget: \$2,370,703

The proposed FY2026 budget for Permit Issuance reflects an estimated increase of 20.5% increase, or \$484,911 which is due primarily to an increase in Salaries and Wages and Employee Benefits and contractual professional cost. This requested increase covers:

- ✦ Increased legal cost for review of Public Works and Planning, Zoning & Building agreements.
- ✦ Increased legal costs associated with construction projects (DOUA's and CMA's).
- ✦ Funds being allocated for 4 vehicles for both Planning, Zoning & Building (2) and PD (2).

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

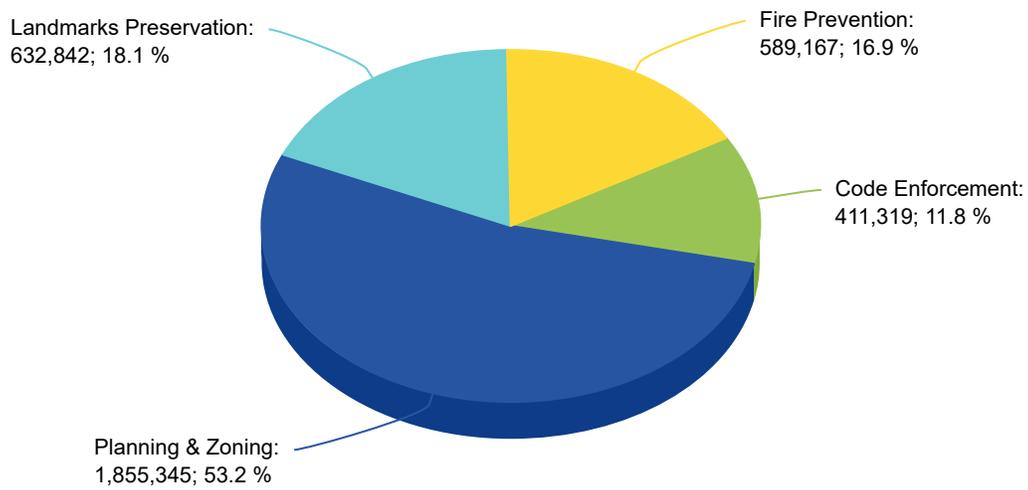
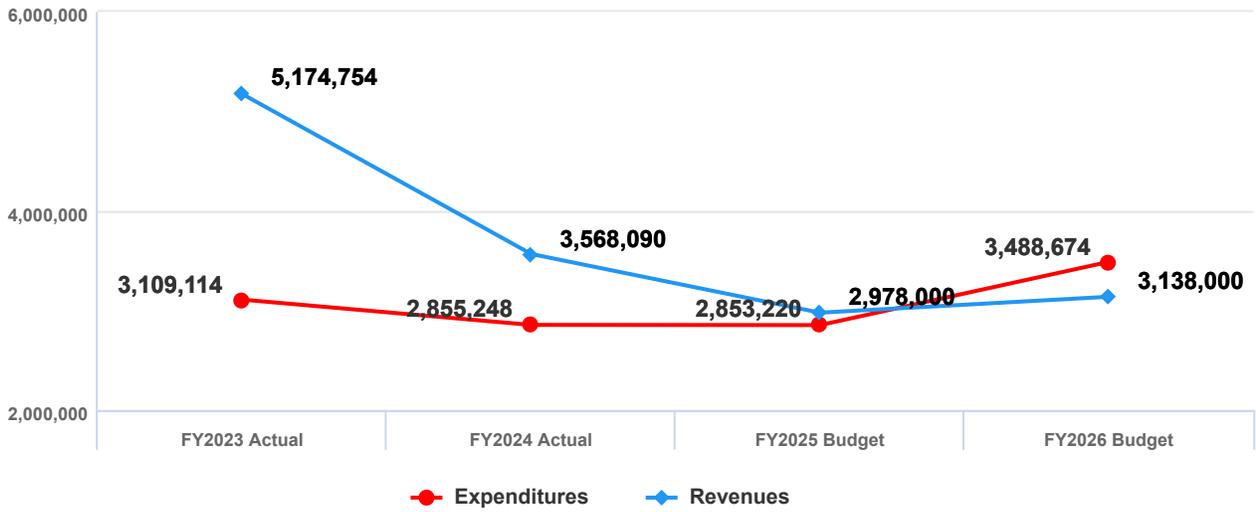
	FY2023 Actual	FY2024 Actual*	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Business Tax Receipts	856,866	879,952	875,000	875,000	875,000	-%
Business Tax Receipt Penalties	60,031	60,815	40,000	40,000	40,000	-%
Except/Var. App.	689,303	557,618	500,000	500,000	500,000	-%
Abandonments	1,000	1,871	1,000	1,000	1,000	-%
Architectural Fees	456,800	523,414	450,000	450,000	450,000	-%
Landmarks Submittal	50,900	60,150	65,000	65,000	65,000	-%
Miscellaneous Permit Fees	(1,000)	(350)	2,500	7,000	7,500	200.00%
Right Of Way Permits	978,187	1,168,936	750,000	900,000	900,000	20.00%
County Occ. Licenses	22,409	21,560	15,000	20,000	20,000	33.33%
Tent Permits	23,349	14,126	15,000	-	-	(100.00%)
Code Compliance Fines	1,980,575	119,160	150,000	125,000	125,000	(16.67%)
Code Compliance Admin Fee	6,550	4,950	4,500	4,500	4,500	-%
Credit Card Customer Surcharge	49,784	155,888	110,000	150,000	150,000	36.36%
TOTALS	5,174,754	3,568,090	2,978,000	3,137,500	3,138,000	5.37%

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	1,137,322	1,244,988	1,377,878	1,377,878	1,329,989	1,391,824	1.01%
Employee Benefits	401,938	478,852	706,775	706,775	697,731	814,668	15.27%
Contractual	1,542,712	1,092,115	717,852	1,410,782	995,142	1,238,043	72.46%
Commodities	22,535	36,989	32,715	32,715	42,115	44,139	34.92%
Capital Outlay	-	-	18,000	18,000	18,000	-	(100.00%)
Depreciation	4,607	2,303	-	-	-	-	-%
TOTALS	3,109,114	2,855,248	2,853,220	3,546,150	3,082,977	3,488,674	22.27%

*FY2025 Adjusted includes FY2025 adopted budget plus purchase orders written against the FY2024 budget but spent against the FY2025 budget.

Planning, Zoning & Building



	FY2023	FY2024	FY2025	FY2026
Total Full Time Equivalent Employees	9.475	10.675	14.100	13.850

*In FY2024 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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	595,058	630,453	547,627	547,627	646,434	521,760	(4.72%)
Employee Benefits	180,693	223,089	274,493	274,493	282,011	286,888	4.52%
Contractual	1,289,181	911,124	526,500	1,219,430	795,500	1,026,700	95.00%
Commodities	6,947	14,503	12,000	12,000	22,500	19,997	66.64%
TOTALS	2,071,879	1,779,169	1,360,620	2,053,550	1,746,445	1,855,345	36.36%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 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 FY2026 budget includes a lump sum 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 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	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Planning Zoning & Building	0.700	0.700	0.700	0.350	0.350
Assistant Director of PZB	0.350	0.350	0.350	0.350	0.350
Design & Preservation Manager	0.000	0.000	0.000	0.250	0.250
Planner III	0.000	1.000	1.000	1.000	1.000
Zoning Manager	1.000	0.000	0.000	0.000	0.000
Design & Preservation Planner	0.000	0.000	0.800	1.600	1.200
Planner I	0.500	0.500	0.500	0.250	0.250
Office Manager	0.000	0.000	0.000	0.250	0.250
Administrative Specialist	0.500	0.500	0.500	0.250	0.250
Zoning Technician	0.000	0.500	0.500	0.500	0.500
Administrative Assistant	0.500	0.000	0.500	0.500	0.500
Historic Preservation Planner	0.400	0.400	0.000	0.000	0.000
	3.950	3.950	4.850	5.300	4.900

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, features, 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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	70,397	89,206	256,079	256,079	99,296	273,904	6.96%
Employee Benefits	19,790	33,031	131,070	131,070	110,308	158,206	20.70%
Contractual	224,130	160,990	162,000	162,000	176,000	194,000	19.75%
Commodities	3,427	4,578	5,200	5,200	7,000	6,732	29.46%
TOTALS	317,743	287,805	554,349	554,349	392,604	632,842	14.16%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 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 FY2026 budget includes a lump sum 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

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	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Planning Zoning & Building	0.050	0.050	0.050	0.150	0.150
Assistant Director of PZB	0.050	0.050	0.050	0.150	0.150
Design & Preservation Manager	0.000	0.000	0.000	0.500	0.500
Design & Preservation Planner	0.000	0.000	0.600	0.750	0.900
Planner I	0.000	0.000	0.000	0.250	0.250
Office Manager	0.000	0.000	0.000	0.250	0.250
Administrative Specialist	0.000	0.000	0.000	0.250	0.250
Zoning Technician	0.000	0.000	0.000	0.250	0.250
Historic Preservation Planner	0.300	0.300	0.000	0.000	0.000
	0.400	0.400	0.700	2.550	2.700

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	264,010	304,303	354,721	354,721	366,708	367,966	3.73%
Employee Benefits	80,415	95,873	158,780	158,780	161,230	208,409	31.26%
Contractual	23,829	15,925	18,152	18,152	18,152	7,883	(56.57%)
Commodities	1,628	3,913	4,315	4,315	4,315	4,910	13.79%
TOTALS	369,881	420,014	535,968	535,968	550,405	589,167	9.93%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 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 FY2026 budget includes a lump sum 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 increased due to increases in travel expenses.

COMMODITIES

Commodities increased due to membership fee increases.

PROGRAM: Fire Prevention 215

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Fire Marshal	1.000	1.000	1.000	1.000	1.000
Fire Inspector	1.000	1.000	1.000	2.000	2.000
Administrative Assistant	0.000	0.000	0.000	0.500	0.500
Administrative Assistant (Part Time)	0.375	0.375	0.375	0.000	0.000
	2.375	2.375	2.375	3.500	3.500

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	207,856	221,025	219,451	219,451	217,551	228,193	3.98%
Employee Benefits	121,041	126,860	142,432	142,432	144,182	161,166	13.15%
Contractual	5,572	3,873	11,200	11,200	5,490	9,460	(15.54%)
Commodities	10,534	13,996	11,200	11,200	8,300	12,500	11.61%
Capital Outlay	-	-	18,000	18,000	18,000	-	(100.00%)
Depreciation	4,607	2,303	-	-	-	-	-%
TOTALS	349,611	368,057	402,283	402,283	393,523	411,319	2.25%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 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 FY2026 budget includes a lump sum 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

Contracted services decreased due to a decrease in data line charges and postage.

PROGRAM: Code Enforcement 216

COMMODITIES

Commodities increased due to increased the addition of code enforcement officers, training for those officers, as well as an increase in fuel charges and vehicle maintenance for unit vehicles.

CAPITAL OUTLAY

In FY25 vehicles were replaced, but replacement costs were higher than the accumulated depreciation. One time expenditure funds were budgeted to compensate for this gap in funding (Depreciation Gap).

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Office Manager	0.000	0.000	0.000	0.000	0.750
Lead Code Compliance Officer	0.000	0.000	1.000	0.000	0.000
Lead Code Enforcement Officer	0.000	0.000	0.000	1.000	1.000
Code Compliance Officer I	2.000	2.000	1.000	0.000	0.000
Code Enforcement Officer	0.000	0.000	0.000	1.000	1.000
Parking/Code Enforcement Specialist	0.750	0.750	0.750	0.750	0.000
	2.750	2.750	2.750	2.750	2.750





DEPARTMENT: **Recreation**

Town of Palm Beach / FY 2026 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, Director of Recreation
SUBJECT: FY2026 Recreation Budget Highlights
DATE: April 21, 2025

This document outlines the Recreation Department's General Fund budget, encompassing Administration, the Mandel Recreation Center, and Tennis operations. It provides a comparative analysis of the proposed revenue and fee schedules for FY2025 and FY2026 along with an overall budget-to-budget comparison for ease of reference. Additionally, it includes a narrative explaining any significant deviations from budgeted amounts and actual results.

Administration

Expenses

FY2026 Requested Budget:	\$405,527
FY2025 Approved Budget:	\$368,841

This represents an increase of 10% or \$36,686

Salaries

5.6% decrease or \$10,640

- ▶ Office Manager; 0.3 Assistant Director; 0.3 Director; 0.6 Administrative Specialist

Benefits

17.2% increase or \$18,596

- ▶ 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.

Commodities

12.2% decrease: (\$1,450)

- ▶ Vehicle Maintenance decreased 33.3% or (\$500) due to the Department reducing the number of vehicles.
- ▶ Fuel/Motor Oil decreased 50% or (\$1,500) due to reduction of number of vehicles and transition away from using PBDA buses for summer camp.

Equipment Replacement Fund

- ▶ Increase \$30,000 to replace select pieces of cardiovascular equipment in fitness room

Mandel Recreation Center/Seaview Park

Expenses

FY2026 Requested Budget: \$1,616,783
FY2025 Approved Budget: \$1,614,177

This represents an increase of 0.16% or \$2,606

Revenue

FY2026 Requested Budget: \$1,065,015
FY2025 Approved: \$1,024,800

This represents an increase of 4% or \$40,215

FY2026 Cost Recovery Projection: 66%

Expenses

Salaries

19.3% overall increase or \$65,564

- ▶ Program Manager; Fitness Supervisor; Recreation Specialist; 0.5 Maintenance Worker; 0.45 Recreation Facilities Maintenance Supervisor; 0.3 Director; 0.25 Assistant Director; 0.1 Administrative Specialist

Benefits

42.0% overall increase or \$78,263

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

Contractual

17.3% overall decrease: (\$176,880)

- ▶ Janitorial
 - Decreased 9.1% or (\$5,000) due to actual janitorial contract cost and reduction in day porter service.
- ▶ Special Recreation Contracts
 - Increased 9.9% or \$26,000 due to switch to charter buses for summer camp transportation (\$23,500) and equipment for special events (\$2,500).
- ▶ Other Contracted Services
 - Decreased 36.2% or (\$170,870) due to switch from Health Fitness contract to staff management of fitness center. The removal of Health Fitness contract will reduce budget by \$219,000 for management and \$76,250 for personal training and classes. Budget for contracted staff will increase by \$110,000 to accommodate for staff needed to replace Health Fitness floor staff.
- ▶ Electrical
 - Decreased 10.7% or (\$6,000) based on actuals from prior years.
- ▶ Water
 - Increased 15.4% or \$5,350 based on usage from prior years.

▶ Building Maintenance

- Increased 12.8% or \$3,640 due to one-time expense for stripping the fieldhouse floor, repainting the lines and logo, and resealing the surface - \$20,000.

Commodities

8.9% Overall increase: \$5,660

▶ Minor Operating Equipment (<5K)

- Increased 25% or \$500 due to replacement of program chairs and tables.

▶ Other Program Supplies

- Increased 17.3% or \$5,160 due to actual cost of goods for additional events.

Seaview Park and Phipps Ocean Park Tennis Centers

Expenses

FY2026 Requested Budget: \$884,468

FY2025 Adopted Budget: \$813,996

This represents an increase of 9% or \$70,472

Revenue

FY2026 Proposed Budget: \$718,745 \$718,745

FY2025 Adopted Budget: \$497,500 \$497,500

This represents an increase of 44% or \$221,245.

FY2026 Cost Recovery Projection: 81%

Expenses

Salaries

1.39% overall decrease or (\$4,930)

- ▶ Tennis Manager; Recreation Specialist; Pro Shop Assistant; 0.5 Maintenance Worker; 0.35 Facilities Maintenance Supervisor; 0.25 Assistant Director; 0.15 Director; 0.1 Administrative Specialist; 0.835 PT Tennis Attendant

Benefits

16.34% increase or \$34,522

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

Contractual

14.8% overall increase: \$29,680

▶ Other Contractual Services

- Increased 6.6% or \$9,180 due to new contract for shrub maintenance at Phipps Ocean Park Tennis (\$11,580) and Playbypoint contract for scheduling app (\$4,800).

▶ Tennis Court Maintenance Phipps

- Increased 100% or \$10,000 due to replacement of court roller. Current unit is over 20 years old and has exceeded its useful life.
- ▶ Bank Service Charges
 - Increased 40% or \$10,000 due to an increase in revenue.

Commodities

26% overall increase: \$11,200

- ▶ Other Supplies Phipps
 - 100% increase or \$1,500 due to prior years' actuals.
- ▶ Other Supplies Seaview
 - 105.6% increase or \$9,500 due to costs of tennis balls for lessons (\$15,000) and teaching equipment for lessons (\$2,000).

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

Account Number	Account Description	FY 2025 Anticipated Amount	FY 2026 Requested
001.347.215	Youth Program Fees (Rec)	547,200	620,000
001.347.210	Adult Program Fees (Rec)	25,000	30,000
001.347.218	Soma Dome fees	200	100
001.347.219	Fitness Center Classes	17,500	25,000
001.347.620	Promotional Merchandise	1,300	2,500
001.347.250	Passes/Daily Admission	170,000	200,000
001.347.251	Personal Training	90,000	-
001.347.282	Marina Amenity	126,415	126,415
001.362.115	Facility Rental Fees (Rec)	52,000	45,000
001.362.135	Seview Park Concession	13,000	16,000
TOTAL		\$ 1,042,615	\$ 1,065,015

**Recreation Department – FY 2026 Requested Fee Schedule
Exhibit III – Mandel Recreation Center
Fitness Center**

Fee Classifications	FY25 Approved	FY26 Requested
3 Month Passes		
Resident Adult	\$ 300.00	\$ 320.00
Resident 2 Adult (same household)	\$ 450.00	\$ 480.00
Monthly Passes		
Resident Adult	\$ 150.00	\$ 170.00
Resident 2 Adult (same household)	\$ 230.00	\$ 260.00
Annual Passes		
Resident Adult	\$ 540.00	\$ 550.00
Resident 2 Adult (same household)	\$ 810.00	\$ 840.00
Daily Passes		
Resident Adult	\$ 30.00	\$ 40.00
Resident Guest Fee	\$ 38.00	\$ 55.00
Guest Trainer Fee		
Resident Adult	\$ 55.00	\$ 55.00

Rental Fees

Fee Classifications	FY-25 Approved	FY-26 Requested
Class Room	\$60/hr.	\$60/hr.
Multi-Purpose Room or Game Room (includes patio)	\$130/hr.	\$140/hr.
Gymnasium/equivalent size	\$225/hr.	\$240/hr.
Front Lawn		\$300/hr.
Outdoor Patio	Included with Multi- Purpose Room/ Game Room	Included with Multi- Purpose Room/ Game Room
Deposits	Minimum \$250 refundable	Minimum \$300 refundable
Set-up	\$100 flat fee	\$100 flat fee
Clean-up	\$60/hr.	\$60/hr.
Additional Staff	\$60/hr.	\$60/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.

NON AD- VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET Tennis

Account Number	Account Description	FY2025 Anticipated Amount	FY2026 Requested
001.347.210	Adult Program Fees (Rec)	25,000	30,000
001.347.215	Youth Program Fees (Rec)	547,200	620,000
001.347.218	Tennis Mixers	200	100
001.347.219	Fitness Center Classes	17,500	25,000
001.347.220	Tennis Mixers	1,500	2,000
001.347.230	Merchandise Sales	40,000	45,000
001.347.240	Adult Program Fees (Tennis)	50	-
001.347.245	Daily Tennis Court Fees	125,900	125,000
001.347.249	Annual Tennis Court Fees	115,000	120,000
001.347.250	Passes/Daily Admission	170,000	200,000
001.347.251	Personal Training	90,000	-
001.347.282	Marina Amenity	200,660	200,660
001.347.620	Promotional Merchandise	1,300	2,500
001.347.940	Town Share Tennis Teaching Services	337,300	350,000
001.362.110	Facility Rental Fees (Tennis)	2,900	2,500
001.362.115	Facility Rental Fees (Rec)	52,000	45,000
001.362.135	Seview Park Concession	13,000	16,000
TOTAL		\$ 1,739,510	\$ 1,783,760

Tennis – FY 2026 Requested Fee Schedule

Fee Classifications	FY-25 Approved	FY-26 Requested	FY-25 Approved	FY-26 Requested	Resident % Difference
Annual Passes	Resident	Resident	Non Resident	Non Resident	
Junior	\$ 300	\$ 310	\$ 510	\$ 530	71%
Adult	\$ 695	\$ 715	\$ 1,670	\$ 1,695	137%
2 Adults, (same household)	\$ 970	\$ 995	\$ 2,390	\$ 2,420	143%
Family (up to 5 for family household)	\$ 1,240	\$ 1,365	\$ 2,866	\$ 2,995	119%
Seasonal Passes	Resident	Resident	Non Resident	Non Resident	
Junior	\$ 210	\$ 220	\$ 360	\$ 380	73%
Adult	\$ 485	\$ 500	\$ 1,170	\$ 1,200	140%
2 Adults (same household)	\$ 680	\$ 700	\$ 1,620	\$ 1,650	136%
Family (up to 5 for family household)	\$ 875	\$ 1,000	\$ 1,950	\$ 2,100	110%
Daily Court Passes	Resident	Resident	Non Resident	Non Resident	
Junior	\$ 13	\$ 14	\$ 17	\$ 19	36%
Adult	\$ 19	\$ 20	\$ 25	\$ 27	35%
Daily Court Passes (Happy Hour 12:30 - 5pm)	Resident	Resident	Non Resident	Non Resident	
Junior	\$ 11	\$ 11	\$ 15	\$ 16	45%
Adult	\$ 16	\$ 16	\$ 21	\$ 22	38%
Court Rental Fees					
Court Rental Fee (1.5 hr block- during operating hours)	\$ 125	\$ 125			
Court Rental Fee (1 hr block during non-operating hours, required staffing fee included)	\$ 150	\$ 150			

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

Updated 03/26/25

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

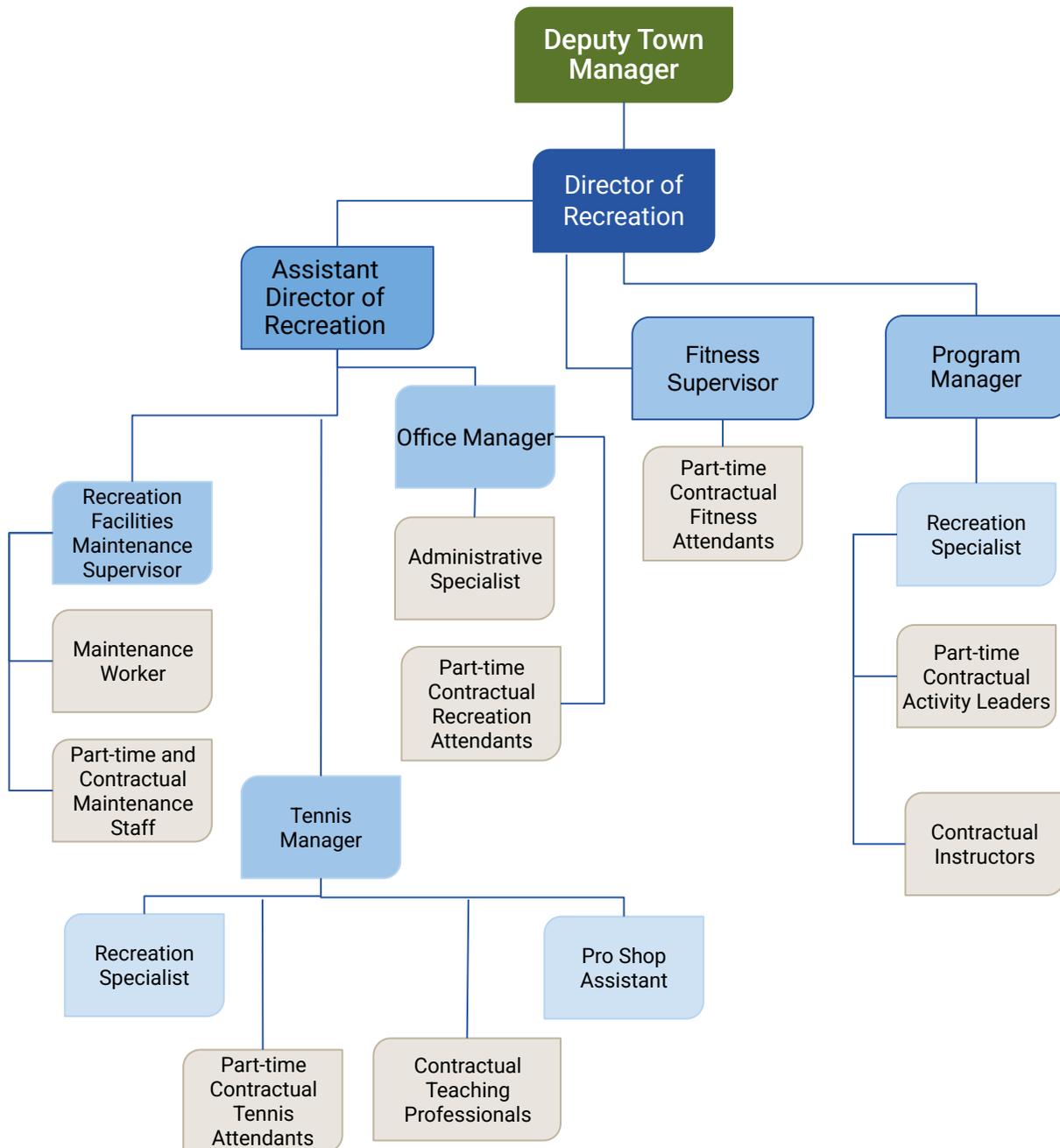
Program Revenue	FY2025 Budget	FY2025 Estimated	FY2026 Requested	FY25/26 Difference \$	FY25/26 Difference %
(312) Tennis Programs & Facilities	\$ 497,500	\$ 692,450	\$ 718,745	\$ 221,245	44.5%
(313) Recreation Center/Seaview Park	\$ 1,024,800	\$ 1,037,500	\$ 1,065,015	\$ 40,215	3.9%
General Fund Sub-Total	\$ 1,522,300	\$ 1,729,950	\$ 1,783,760	\$ 261,460	17.2%
(620) Par 3 Golf Course Enterprise Fund	\$ 5,279,545	\$ 5,424,210	\$ 5,340,480	\$ 60,935	1.2%

Program Operating Expenses	FY2025 Budget	FY2025 Estimated	FY2026 Requested	FY25/26 Difference \$	FY25/26 Variance %
(311) Administration	\$ 368,841	\$ 364,214	\$ 405,527	\$ 36,686	9.9%
(312) Tennis Programs & Facilities	\$ 813,996	\$ 801,296	\$ 884,468	\$ 70,472	8.7%
(313) Recreation Center/Seaview Park	\$ 1,614,177	\$ 1,561,766	\$ 1,616,783	\$ 2,606	0.2%
General Fund Sub-Total	\$ 2,797,014	\$ 2,727,276	\$ 2,906,778	\$ 109,764	3.9%
(620) Par 3 Golf Course Enterprise Fund	\$ 3,306,086	\$ 3,519,278	\$ 3,458,485	\$ 152,399	4.6%

Operating Cost Recovery Estimates

Program Area	FY2025 Budget	FY2025 Estimated	FY2026 Requested
(312) Tennis Programs & Facilities	61.1%	86.4%	81.3%
(313) Recreation Center/Seaview Park	63.5%	66.4%	65.9%
(620) Par 3 Golf Course Enterprise Fund	159.7%	154.1%	183.7%

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

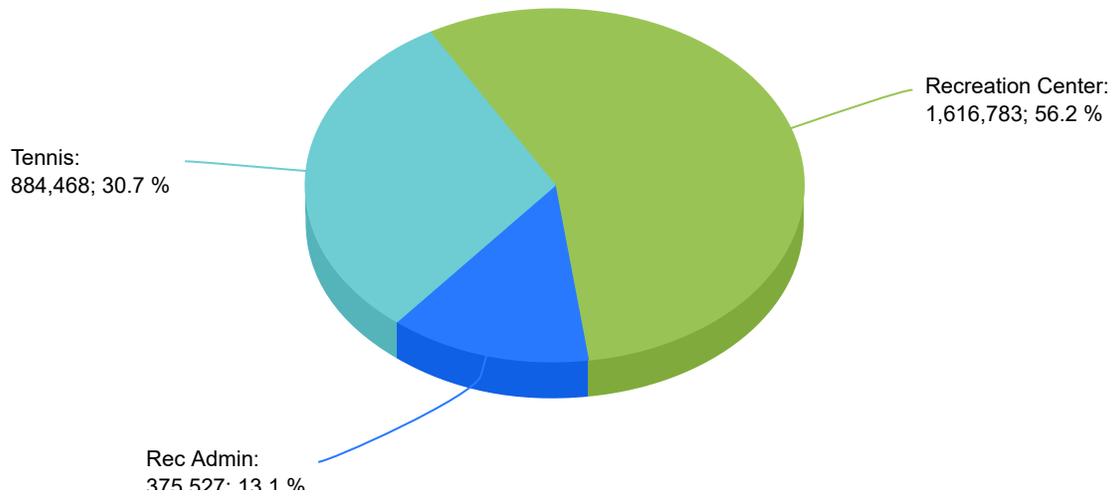
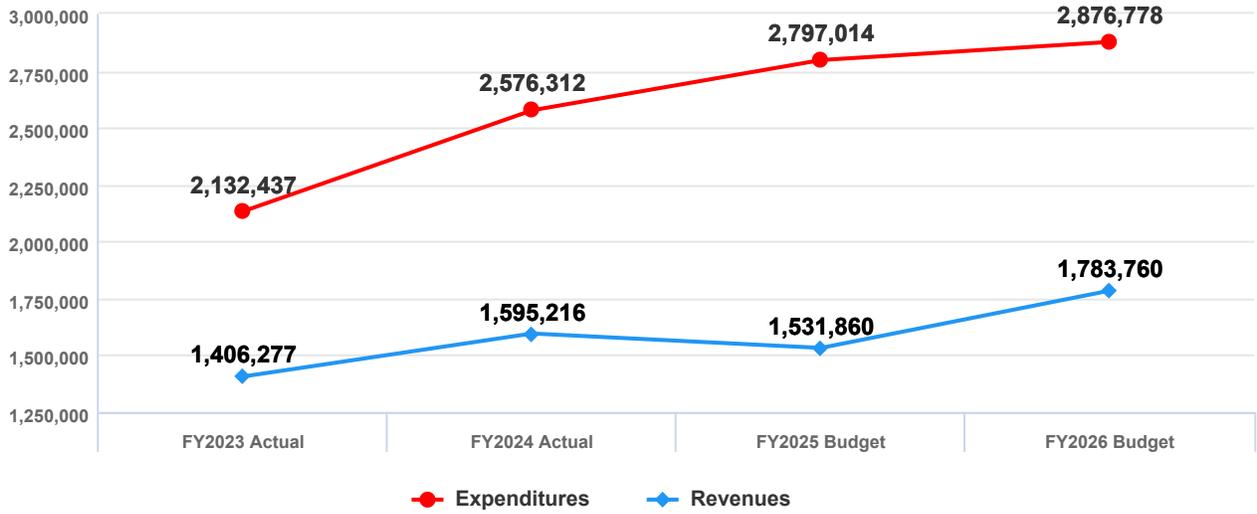
	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Adult Program Fees (Rec)	5,854	30,426	25,000	25,000	30,000	20.00%
Youth Program Fees (Rec)	564,769	580,392	620,000	547,200	620,000	-%
Soma Dome fees	125	168	-	200	100	100.00%
Fitness Center Classes	17,423	24,834	25,000	17,500	25,000	-%
Tennis Mixers	513	442	2,000	1,500	2,000	-%
Merchandise Sales	31,867	36,033	45,000	40,000	45,000	-%
Adult Program Fees (Tennis)	640	2,735	3,000	50	-	(100.00%)
Tennis 12 Play Pass	40,797	39,818	-	-	-	-%
Daily Tennis Court Fees	55,670	68,388	70,000	125,900	125,000	78.57%
Annual Tennis Court Fees	87,135	92,553	90,000	115,000	120,000	33.33%
Marina Amenity	191,100	200,660	200,660	200,660	200,660	-%
Passes/Daily Admission	156,181	193,344	90,000	170,000	200,000	122.22%
Personal Training	-	48,810	75,000	90,000	-	(100.00%)
Promotional Merchandise	1,802	1,368	2,500	1,300	2,500	-%
Town Share Tennis Teaching Services	176,870	203,235	215,200	337,300	350,000	62.64%
Town Share Tennis Merchandise Sales	1,907	1,345	-	-	-	-%
Tennis Pro Admin Fees	13,500	10,125	-	-	-	-%
Facility Rental Fees (Tennis)	1,399	4,023	2,500	2,900	2,500	-%
Facility Rental Fees (Rec)	57,948	51,372	50,000	52,000	45,000	(10.00%)
Seview Park Concession	777	5,145	16,000	13,000	16,000	-%
TOTALS	1,406,277	1,595,216	1,531,860	1,739,510	1,783,760	16.44%

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected*	FY2026 Budget	% Change
Salaries and Wages	603,242	745,353	883,896	883,896	831,698	933,890	5.66%
Employee Benefits	369,860	397,104	505,734	505,734	511,401	637,114	25.98%
Contractual	953,356	1,206,664	1,239,850	1,444,549	1,208,652	1,092,830	(11.86%)
Commodities	152,002	174,987	118,790	121,074	126,781	134,200	12.97%
Capital Outlay	-	1,728	-	-	-	30,000	100.00%
Depreciation	52,244	48,744	48,744	48,744	48,744	48,744	(0.00%)
Other	1,733	1,733	-	-	-	-	-%
TOTALS	2,132,437	2,576,312	2,797,014	3,003,997	2,727,276	2,876,778	2.85%

* FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 budget.

Recreation



	FY2023	FY2024	FY2025	FY2026
Total Full Time Equivalent Employees	11.446	11.194	12.154	14.985

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 Recreation, Assistant Director of Recreation, Office Manager, and Administrative Specialist.

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	139,875	167,317	189,335	189,335	185,205	178,695	(5.62%)
Employee Benefits	84,337	90,666	108,266	108,266	109,948	126,862	17.18%
Contractual	5,024	4,882	15,720	15,720	15,220	15,900	1.15%
Commodities	9,512	11,836	11,900	11,900	10,221	10,450	(12.18%)
Capital Outlay	-	1,728	-	-	-	-	-%
Depreciation	47,120	43,620	43,620	43,620	43,620	43,620	-%
Other	1,733	1,733	-	-	-	-	-%
TOTALS	287,602	321,782	368,841	368,841	364,214	375,527	1.81%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 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 FY2026 budget includes a lump sum 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 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

OTHER

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

PROGRAM: Administration 311

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Assistant Town Manager	0.250	0.250	0.000	0.000	0.000
Director of Recreation	0.000	0.000	0.300	0.300	0.300
Division Director of Recreation	0.300	0.300	0.000	0.000	0.000
Assistant Director of Recreation	0.300	0.300	0.300	0.300	0.300
Office Manager	0.000	0.000	1.000	1.000	1.000
Administrative Specialist	0.000	0.000	0.000	0.000	0.600
Administrative Assistant	0.600	1.000	0.600	0.600	0.000
Recreation Specialist	0.400	0.400	0.000	0.000	0.000
	1.850	2.250	2.200	2.200	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) Har-Tru clay tennis courts are provided at the Seaview Park and Phipps Ocean Park Tennis Centers. A Tennis Manager coordinates the teaching services at both facilities, as well as the retail concession for tennis equipment related merchandise. Tennis Professionals are hired as contractual instructors for lessons, clinics and coaching. The tennis program is supervised by the Tennis Manager. Daily operations are managed by the Recreation Specialist and Pro Shop Assistant, with assistance from part time and contractual labor staff. Recreation maintenance personnel provide routine and seasonal tennis court maintenance services.

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	186,129	267,391	355,360	355,360	332,743	350,430	(1.39%)
Employee Benefits	101,962	143,714	211,312	211,312	213,719	245,834	16.34%
Contractual	135,521	192,827	200,400	202,400	200,410	230,080	14.81%
Commodities	76,445	104,615	43,050	45,334	50,550	54,250	26.02%
Depreciation	3,874	3,874	3,874	3,874	3,874	3,874	(0.01%)
TOTALS	503,931	712,421	813,996	818,280	801,296	884,468	8.66%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 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 FY2026 budget includes a lump sum 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 and court maintenance tennis carts.

PROGRAM: Tennis 312

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Recreation	0.000	0.000	0.150	0.150	0.150
Division Director of Recreation	0.150	0.150	0.000	0.000	0.000
Assistant Director of Recreation	0.250	0.250	0.250	0.250	0.250
Tennis Manager	0.000	0.000	0.000	1.000	1.000
Recreation Facilities Maintenance Supervisor	0.350	0.350	0.350	0.350	0.350
Administrative Specialist	0.000	0.000	0.000	0.000	0.100
Administrative Assistant	0.100	0.200	0.100	0.100	0.000
Recreation Specialist	1.100	1.100	1.000	1.000	1.000
Pro-Shop Assistant	0.000	0.000	1.000	1.000	1.000
Maintenance Worker	0.000	0.000	0.500	0.500	0.500
Maintenance Worker (Part Time)	0.540	0.540	0.040	0.000	0.000
Tennis Attendant (Part Time)	0.991	0.845	0.835	0.835	0.835
	3.481	3.435	4.225	5.185	5.185

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. The Fitness Center and all fitness programming is overseen by the Fitness Supervisor.

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	277,238	310,645	339,201	339,201	313,750	404,765	19.33%
Employee Benefits	183,561	162,723	186,156	186,156	187,734	264,418	42.04%
Contractual	812,811	1,008,954	1,023,730	1,226,429	993,022	846,850	(17.28%)
Commodities	66,044	58,537	63,840	63,840	66,010	69,500	8.87%
Capital Outlay	-	-	-	-	-	30,000	100.00%
Depreciation	1,250	1,250	1,250	1,250	1,250	1,250	-%
TOTALS	1,340,904	1,542,109	1,614,177	1,816,876	1,561,766	1,616,783	0.16%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 mower and utility trailer.

PROGRAM: Recreation Center 313

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Recreation	0.000	0.000	0.300	0.300	0.300
Division Director of Recreation	0.300	0.300	0.000	0.000	0.000
Assistant Director of Recreation	0.250	0.250	0.250	0.250	0.250
Fitness Supervisor	0.000	0.000	0.000	0.000	1.000
Program Manager	0.000	1.000	1.000	1.000	1.000
Recreation Facilities Maintenance Supervisor	0.450	0.450	0.450	0.450	0.450
Administrative Specialist	0.000	0.000	0.000	0.000	0.100
Recreation Supervisor	2.000	1.000	1.000	1.000	0.000
Administrative Assistant	0.100	0.600	0.100	0.100	0.000
Recreation Specialist	0.500	0.500	0.000	0.000	1.000
Maintenance Worker	0.000	0.000	0.500	0.500	0.500
Activity Leader (Part Time)	0.530	0.550	0.552	0.552	0.000
Bus Driver (Part Time)	0.304	0.304	0.304	0.304	0.000
Maintenance Worker (Part Time)	0.579	0.600	0.097	0.097	0.000
Recreation Center Attendants (Part Time)	0.425	0.207	0.216	0.216	0.000
	5.438	5.761	4.769	4.769	4.600

Program: Phipps Ocean Park 314

Phipps Ocean Park is currently undergoing an extensive revitalization to transform into a premier 20-acre coastal destination that highlights Palm Beach’s natural beauty, historical heritage, and commitment to environmental stewardship. Upon completion, the park will be managed by a dedicated Park Superintendent and two Park Rangers, with the Superintendent reporting directly to the Golf Course Superintendent.

Key features will include expansive native landscaping, ADA-accessible pathways, restored dune and mangrove ecosystems, educational areas such as the relocated Little Red Schoolhouse and the Coastal Restoration Center, and a custom-designed playground. The revitalized park will uniquely blend public recreation with nature preservation, emphasizing sustainability, historical education, and passive recreational activities. The Preservation Foundation of Palm Beach will support ongoing maintenance for several park amenities and will assist in ensuring the continued health and vitality of the native plantings.

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	-	-	-	-	-	26,800	100.00%
Employee Benefits	-	-	-	-	-	134,419	100.00%
Contractual	-	-	-	-	-	35,000	100.00%
Commodities	-	-	-	-	-	-	-%
TOTALS	-	-	-	-	-	196,219	100.00%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

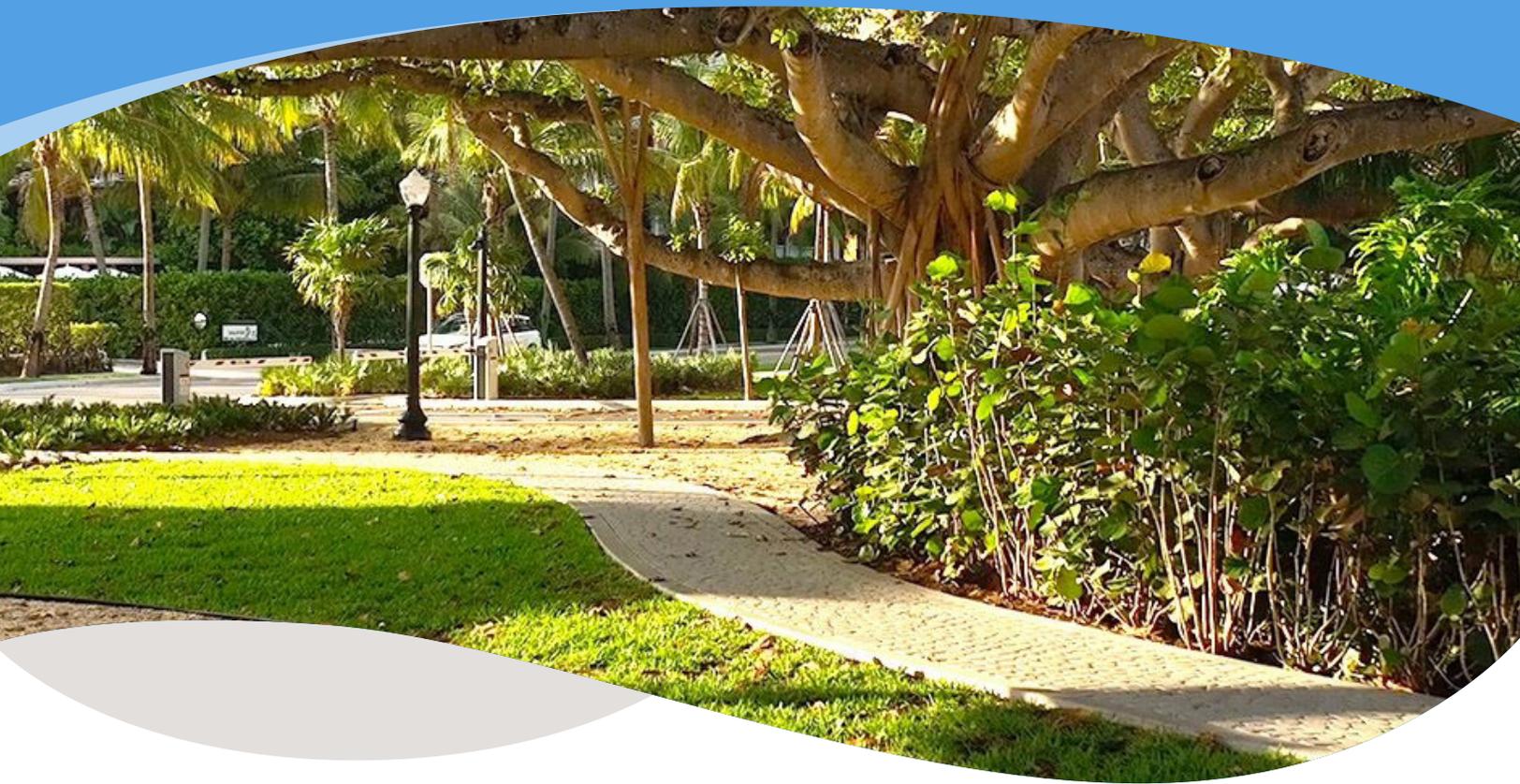
The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

CONTRACTUAL

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

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Crew Foreman	0.000	0.000	0.000	0.000	1.000
Park Attendant	0.000	0.000	0.000	0.000	2.000
	-	-	-	-	3.000





DEPARTMENT: **Fire Rescue**

Town of Palm Beach / FY 2026 Proposed Annual Budget



TOWN OF PALM BEACH Fire Rescue Department MEMORANDUM



TO: Kirk W. Blouin, Town Manager
 FROM: Sean Baker, Fire Rescue Chief
 SUBJECT: FY2026 Budget Highlights for Fire Rescue
 DATE: April 22, 2025

Fire-Rescue Budget

FY2026 Budget Request: \$20,268,816
FY2025 Adopted: \$19,151,911

The overall Fire-Rescue Department proposed FY2026 budget is estimated to increase by 5.8% or \$1,116,905 over the FY2025 adopted Budget. The proposed budget has estimated increases in Salaries of \$150,914, Employee Benefits of \$831,028, Contractual of \$82,155, commodities of \$21,135 and capital outlay of \$194,123. Depreciation decreased by \$163,249.

Program 215 – Fire Prevention.

FY2026 Budget Request: \$589,167
FY 2025 Adopted: \$535,968

The proposed FY2026 budget for Fire Prevention reflects an estimated increase by 9.9% or \$53,199. The proposed budget has increases in Salaries of \$13,245, Employee Benefits of \$49,629, and Commodities of \$595. Contractual had a decrease of \$10,269.

Program 411 – Administration

FY2026 Budget Request \$681,166
FY2025 Adopted \$670,612

The proposed FY2026 budget for Fire Administration reflects an increase by 1.6% or \$10,554. There was an increase in Salaries of \$2,284 and Employee Benefits of \$26,684 and decrease in Contractual of \$14,563 and Commodities of \$3,850.

Program 417 – Fire Operations

FY2026 Budget Request: \$18,217,690
FY2025 Adopted: \$17,192,985

The proposed FY2025 budget for Fire Operations reflects an estimated increase by 6.0% or \$1,024,705. There were increases in Salaries of \$147,124, Employee Benefits of \$740,504, Contractual of \$80,287, Commodities of \$23,429, Capital Outlay of \$194,923 and a decrease in Depreciation of \$161,562.

Program 418 – Fire Training

FY2026 Budget Request: \$422,368
FY2025 Adopted: \$400,037

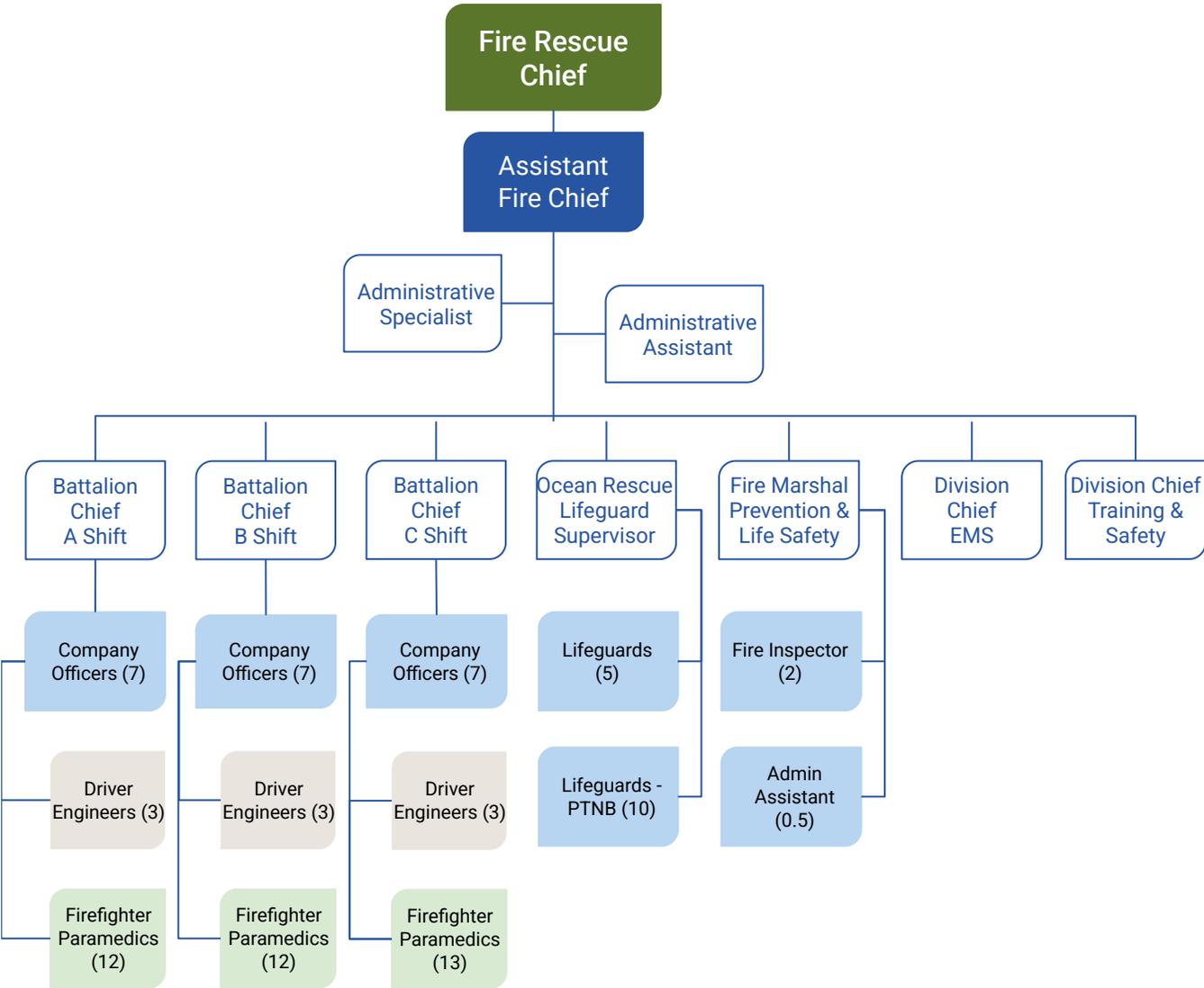
The proposed FY2026 budget for Fire Training reflects an estimated increase by 5.6% or \$22,331. There were increases in salaries of \$5,372, employee benefits of \$8,972, Contractual of \$6,431, Commodities of \$1,556.

Program 419 – Ocean Rescue

FY2026 Budget Request: \$947,592
FY2025 Adopted: \$888,277

The proposed FY2026 budget for Ocean Rescue reflects an estimated increase by 6.7% or \$59,315. There were increases in Contractual of \$10,000 and Employee Benefits of \$54,868 and reductions in Salaries of \$3,866 and depreciation of \$1,687. Commodities remained constant.

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

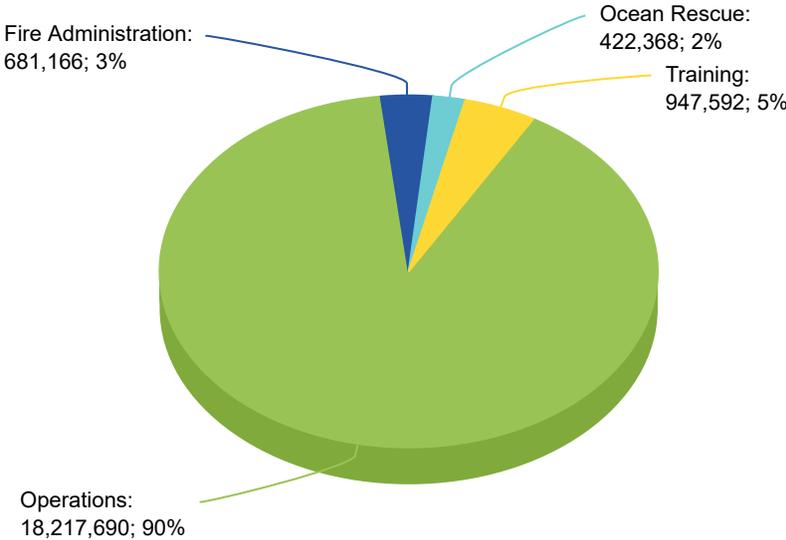
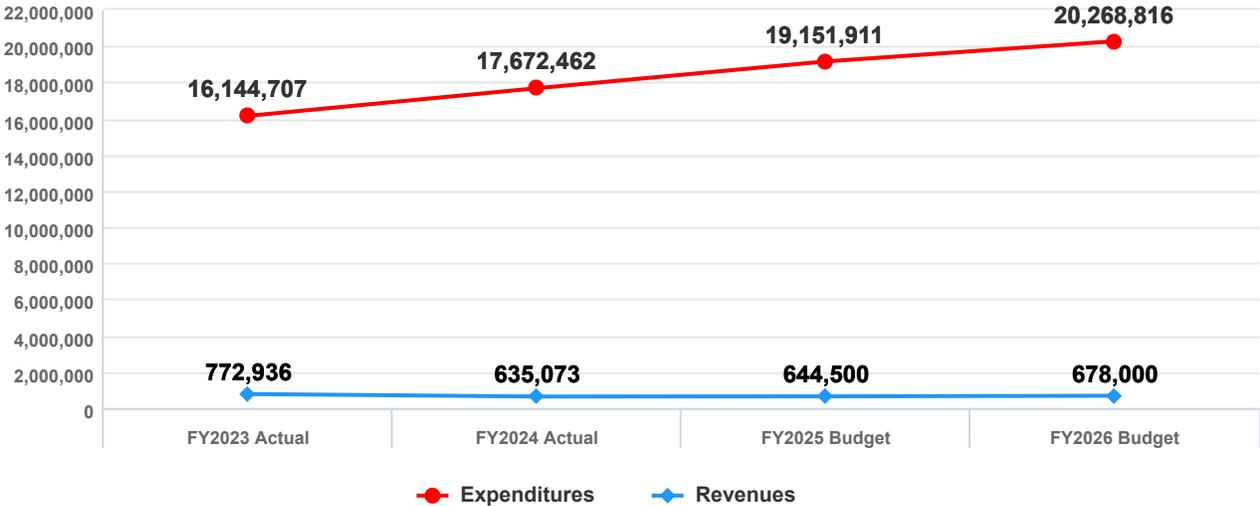
	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Fire Supplemental Compensation	36,811	45,752	37,000	37,000	37,000	-%
Ems Grant - Palm Beach County	-	11,548	25,000	25,000	25,000	-%
Special Detail-Fire	34,990	22,170	25,000	30,000	30,000	20.00%
Fire Prev Bonfires	300	600	-	300	-	-%
Fire Prev Hot Work	4,400	2,475	2,500	-	-	(100.00%)
Fire Prev Public Assembly	-	720	-	-	-	-%
False Fire Alarms	45,437	25,779	20,000	16,000	16,000	(20.00%)
Fire Prev Fireworks	10,000	10,000	10,000	10,000	10,000	-%
Fire Prev Technical Fire Insp	-	1,250	-	-	-	-%
Fire Prev Inspection Fees	141,119	41,453	100,000	125,000	125,000	25.00%
Ems Transport Fees	499,879	473,326	425,000	425,000	435,000	2.35%
TOTALS	772,936	635,073	644,500	668,300	678,000	5.20%

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	8,375,463	9,261,120	9,656,414	9,656,414	9,526,307	9,807,328	1.56%
Employee Benefits	6,443,916	6,988,786	7,880,615	7,880,615	7,881,158	8,711,641	10.55%
Contractual	459,228	459,301	461,062	466,348	572,691	543,217	17.82%
Commodities	228,776	229,903	259,140	259,140	256,284	280,275	8.16%
Capital Outlay	-	54,543	45,000	45,000	41,849	239,923	433.16%
Depreciation	635,340	673,272	849,680	849,680	849,680	686,431	(19.21%)
Other	1,983	5,537	-	-	-	-	-%
TOTALS	16,144,707	17,672,462	19,151,911	19,157,197	19,127,969	20,268,816	5.83%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY22 budget.

Fire Rescue



	FY2023	FY2024	FY2025	FY2026
Total Full Time Equivalent Employees	81.400	81.400	85.400	85.400

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	306,010	330,033	336,259	336,259	336,259	338,543	0.68%
Employee Benefits	170,185	115,412	215,797	215,797	215,797	242,480	12.36%
Contractual	88,478	106,033	105,121	105,121	92,077	90,558	(13.85%)
Commodities	10,445	6,651	13,435	13,435	10,079	9,585	(28.66%)
Capital Outlay	-	12,244	-	-	-	-	-%
Depreciation	449	37	-	-	-	-	-%
Other	1,983	5,537	-	-	-	-	-%
TOTALS	577,551	575,948	670,612	670,612	654,212	681,166	1.57%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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

Reduction in this category is due to removal of the MPSCC charges for radio operational costs.

COMMODITIES

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

Program: Fire Administration 411

OTHER

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

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Fire-Rescue Chief	1.000	1.000	1.000	1.000	1.000
Administrative Specialist	1.000	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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	7,637,522	8,421,734	8,671,912	8,671,912	8,679,912	8,819,036	1.70%
Employee Benefits	5,889,675	6,451,478	7,185,704	7,185,704	7,186,247	7,926,208	10.31%
Contractual	221,950	210,703	221,331	226,617	301,004	301,618	36.27%
Commodities	192,946	198,478	226,781	226,781	226,781	250,210	10.33%
Capital Outlay	-	42,299	45,000	45,000	41,849	239,923	433.16%
Depreciation	627,008	666,524	842,257	842,257	842,257	680,695	(19.18%)
TOTALS	14,569,102	15,991,215	17,192,985	17,198,271	17,278,050	18,217,690	5.96%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY25 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 FY2026 budget includes 4 new firefighter positions, lump sum 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 maintenance and repairs performed by outside vendors. The increase is due to maintenance fee increase and external vehicle maintenance fees.

COMMODITIES

The increase in this category is due to increasing vehicle maintenance costs and Medical Supply costs.

CAPITAL OUTLAY

The increase in this category is due to the rising costs of bunker gear in FY2026.

Program: Operations 417

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
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 Chief	0.000	0.000	0.000	3.000	3.000
Battalion/Division Chief	3.000	3.000	3.000	0.000	0.000
Lieutenant/Paramedic	21.000	21.000	21.000	21.000	21.000
FF Driver/Engineer Paramedic	10.000	10.000	8.000	9.000	9.000
Firefighter Emt	0.000	0.000	9.000	6.000	9.000
Firefighter Paramedic	0.000	0.000	24.000	30.000	27.000
FF Driver/Engineer Emt	0.000	0.000	1.000	1.000	1.000
Fleet Manager	0.200	0.200	0.200	0.200	0.200
Mechanic/PD	0.200	0.200	0.200	0.200	0.200
Firefighter, Paramedic or EMT	32.000	32.000	0.000	0.000	0.000
	68.400	68.400	68.400	72.400	72.400

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	129,019	146,087	149,865	149,865	149,865	155,237	3.58%
Employee Benefits	92,904	101,369	107,838	107,838	107,838	116,809	8.32%
Contractual	74,972	83,919	128,610	128,610	133,610	135,041	5.00%
Commodities	19,904	20,745	13,724	13,724	14,224	15,280	11.34%
TOTALS	316,799	352,120	400,037	400,037	405,537	422,368	5.58%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 an increase in the travel account and an expansion of our community outreach program.

COMMODITIES

The increase in commodities was due to an increase in our Minor operating equipment.

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	302,912	363,265	498,378	498,378	360,271	494,512	(0.78%)
Employee Benefits	291,152	320,527	371,276	371,276	371,276	426,144	14.78%
Contractual	73,827	58,646	6,000	6,000	46,000	16,000	166.67%
Commodities	5,481	4,029	5,200	5,200	5,200	5,200	-%
Depreciation	7,883	6,711	7,423	7,423	7,423	5,736	(22.73%)
TOTALS	681,255	753,179	888,277	888,277	790,170	947,592	6.68%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 remained constant.

COMMODITIES

Increase in commodities is due to an increase in certification fees for USLA.

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
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 2026 Proposed Annual Budget



TOWN OF PALM BEACH Police Department MEMORANDUM



TO: Kirk W. Blouin, Town Manager
 FROM: Nicholas Caristo, Chief of Police
 SUBJECT: FY2026 Requested Budget Summary
 DATE: June 11, 2025

Program 216 – Code Enforcement Budget

FY2026 Requested: \$411,319
FY2025 Adopted: \$402,283

The proposed FY2026 budget reflects an increase by 2.2% or \$9,036 primarily due to salary and wages, benefits and overtime. The proposed FY26 budget reflects decreases in non-salary costs due to not requiring expenditure funds for new vehicle depreciation gap funding. In FY25 vehicles were replaced, but replacement costs were higher than the accumulated depreciation. One time expenditure funds were budgeted to compensate for this gap in funding (Depreciation Gap).

Police Budget

FY2026 Requested: \$26,683,186
FY2025 Adopted: \$23,719,212

The overall Police Department proposed FY2026 budget (excluding Code Enforcement) reflects an increase which is 12.50% above the FY2025 approved budget of \$23,719,212, or an increase by \$2,963,974. Personnel cost increases due to the addition of 5 sworn police officer FTE's and 2 police service aide FTE's are reflected in this budget. These FTE increases are requested to provide traffic mitigation services, POTUS-related security needs, and to maintain the high level of service and response the community expects. These expectations exist and increase with the increasing volume of persons and vehicles in Town and the corresponding increases in calls for service. In order to create more budget efficiency and transparency several redundant expenditure accounts were consolidated into programs/units that were best suited to accommodate them. Presidential-related overtime costs for several units that increased are expected to be reimbursed by the federal government, although this is not guaranteed. Additionally, revenue generated from Special Assignment Overtime (SAO) and the Parking Enforcement program offsets a portion of the Police Department general fund budget increases but is not reflected directly in the Police Department budget. Revenue is projected to be approximately \$3,902,000. Overall controllable expenses were prioritized for decreases where possible to compensate for non-controllable department cost increases such as those experienced in salary and benefits.

Below is a summary of these budget highlights by unit.

Program 421 – Administration

FY2026 Requested: \$2,003,278
FY2025 Adopted: \$1,549,802

The proposed FY2026 budget reflects an increase by 29.3% or \$453,476, mainly due to account consolidation. Contractual accounts increased due to the Administrative program consolidating most of the Department’s Data Line/Radio Base expenses, all External Vehicle Maintenance, and all Copy Machine Expenses to maintain departmental needs in one account rather than multiple accounts divided amongst multiple programs. These increases are offset by decreases in respective line items in other programs. Commodity accounts increased due to expectant increases in uniforms in FY26 as well as the Administrative Unit consolidating all the Department’s vehicle maintenance & fuel charges (except for Code 216). The Administration training accounts are consolidated to Training (424).

Program 422 – Organized Crime Vice and Narcotics

FY2026 Requested: \$1,154,019
FY2025 Adopted: \$1,068,289

The proposed FY2026 budget reflects an increase by 8.0% or \$85,730, primarily due to salary and wages and benefits. Overtime requests increased due to POTUS, dignitary protection, and investigative need projections. On a smaller scale, the unit decreased the Commodity account requests due to efficiencies. Vehicle maintenance and fuel accounts consolidated to Administration (421) and training accounts consolidated to Training (424).

Program 423 – Records Information Systems Unit

FY2026 Requested: \$220,893
FY2025 Adopted: \$218,596

The proposed FY2026 budget reflects an increase by 1.1% or \$2,297, due to benefit increases. Both Contractual and Commodity costs decreased slightly for the unit. Copy machine accounts consolidated to Administration (421) and training accounts consolidated to Training (424).

Program 424 – Training & Community Relations Unit

FY2026 Requested: \$338,444
FY2025 Adopted: \$265,708

The proposed FY2026 budget reflects an increase by 27.4% or \$72,736, due to training costs in both Contractual and Commodity accounts. The Training Unit has consolidated all expenditure accounts associated with training for the Department (except for Parking & Code). Training’s fuel account has been consolidated to Administration (421).

Program 425 – Communications Unit

FY2026 Requested: \$2,465,970
FY2025 Adopted: \$2,330,415

The proposed FY2026 budget reflects an increase by 5.82% or \$135,555, primarily due to salary and wages and benefits. The proposed FY26 budget reflects decreases in non-salary costs due to Contractual and Commodity account changes. Decreases in both accounts were due to the Training unit consolidated all training-related expenditure accounts as well as a decrease in the Other Equipment Repair account due to a one-time Audio Logger upgrade in FY25 that will not be needed in FY26.

Program 426 – Crime Scene Evidence Unit**FY2026 Requested: \$646,424****FY2025 Adopted: \$563,877**

The proposed FY2026 budget reflects an increase by 14.64% or \$82,547, primarily due to the cost of salary, wages, and benefits. Vehicle maintenance and fuel accounts consolidated to Administration (421) and training accounts consolidated to Training (424).

Program 428 – Patrol Division**FY2026 Requested: \$16,769,917****FY2025 Adopted: \$15,130,970**

The proposed FY2026 budget reflects an increase by 10.83% or \$1,638,947, primarily due to salaries, wages, and benefits. Contractual accounts slightly increased overall primarily due to the movement of leased camera costs from equipment replacement funds to expenditure funds. This movement has been forecasted and will adjust further in future fiscal years as camera infrastructure moves from owned equipment to leased equipment. Overtime costs increased due to projected demonstration response, traffic mitigation efforts, proactive directed crime prevention patrols, and historical use. SAO expenditure accounts were increased to be more accurate with their historical and projected use. Vehicle maintenance, fuel, and sworn specialty uniform accounts consolidated to Administration (421) and training accounts consolidated to Training (424).

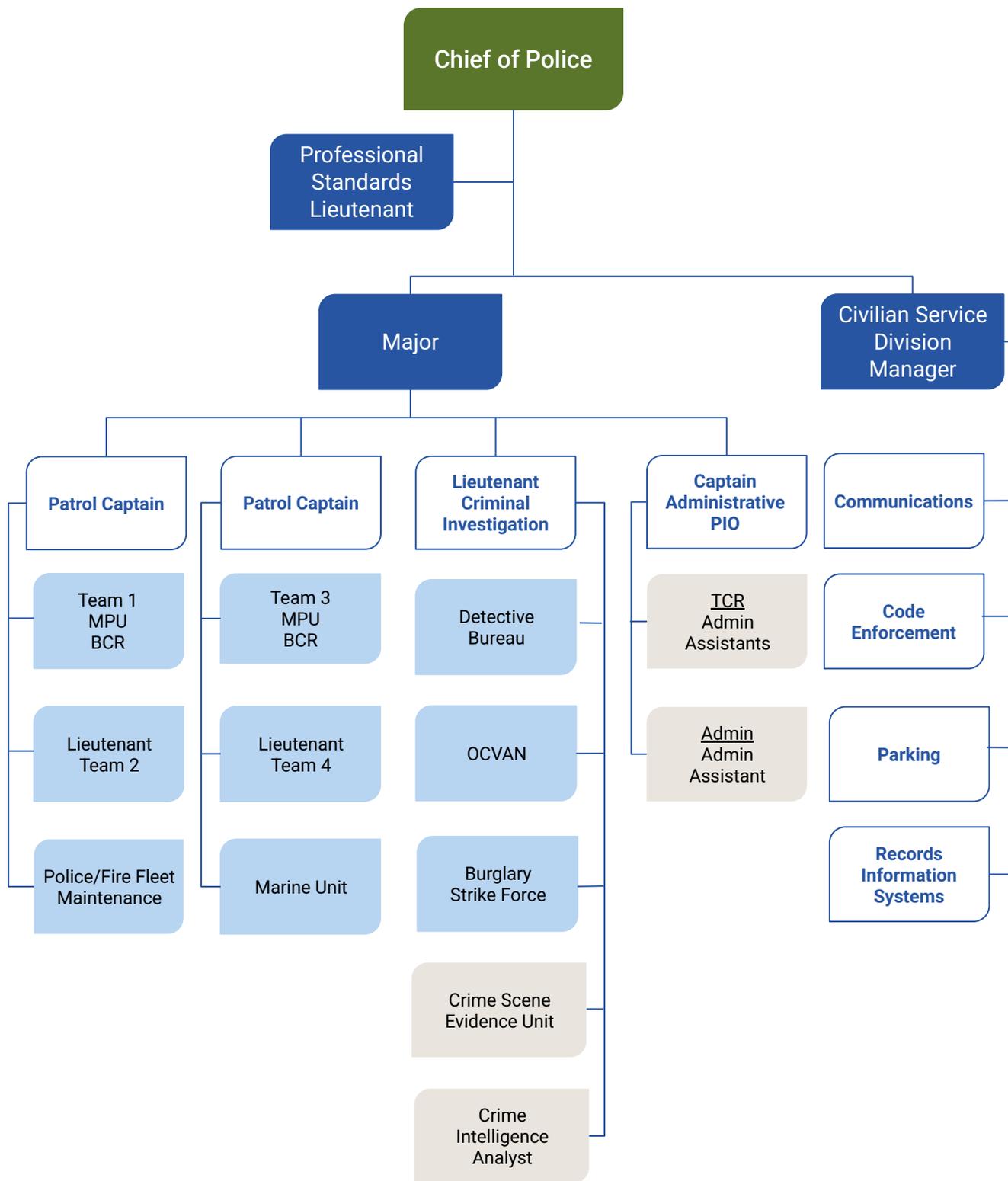
Program 429 – Detective Bureau**FY2026 Requested: \$1,581,062****FY2025 Adopted: \$1,494,870**

The proposed FY2026 budget reflects an increase by 5.77% or \$86,192, primarily due to increases in salaries, wages, and benefits. Overtime requests increased due to POTUS, dignitary protection, and investigative need projections. Vehicle maintenance and fuel accounts consolidated to Administration (421) and training accounts consolidated to Training (424).

Program 430 – Parking Control Unit**FY2026 Requested: \$1,503,179****FY2025 Adopted: \$1,096,685**

The proposed FY2026 budget reflects an increase by 37.07% or \$406,494, primarily due to salary and wage, benefits, and a presumed second year software payment for a new parking management solution. The proposed FY26 budget reflects decreases in non-salary due to the reduction in Vigilant ALPR costs we budgeted for in FY25. Anticipated changes in enforcement software vendors will also likely affect this program's budget throughout the remainder of the budgetary process, but those discussions are ongoing. Revenue is projected to cover any costs associated with a change. Vehicle maintenance and fuel accounts consolidated to Administration (421) and training accounts consolidated to Training (424).

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

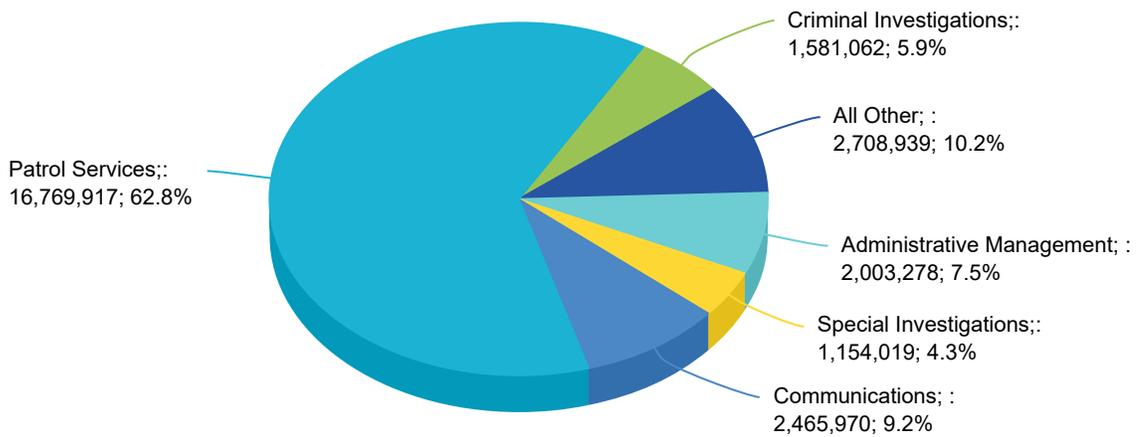
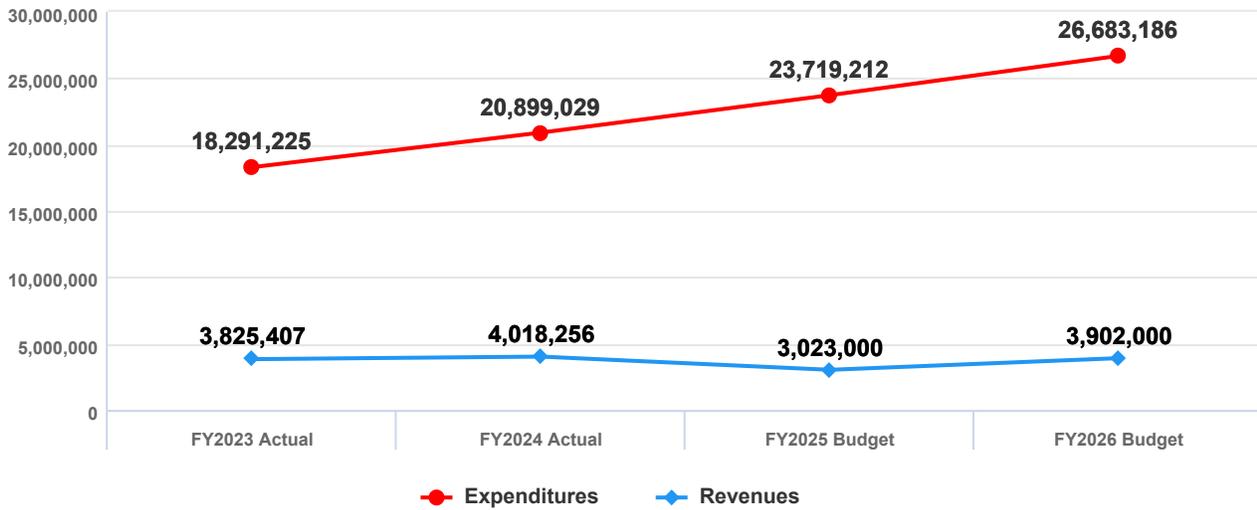
	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Residential Parking Plans	115,730	149,108	110,000	185,000	185,000	68.18%
Bullet Proof Vests Grant	9,750	-	10,000	6,000	10,000	-%
911 Equip Reimbursement	45,990	(4,357)	12,000	12,000	12,000	-%
Seized Tag	65	-	-	-	-	-%
\$12.50 Citation Monies	4,839	-	2,500	2,500	2,500	-%
Special Assignment Ot - Other	2,247,335	2,498,965	1,750,000	2,000,000	2,000,000	14.29%
Burglar Alarm False Alarm Fees	40,800	28,534	35,000	25,000	25,000	(28.57%)
Burglar Alarm Registration Fee	87,000	89,161	87,000	87,000	87,000	-%
Burglar Alarm - Penalties	3,661	4,803	5,000	5,000	5,000	-%
Burglar Alarm - Direct Connect	21,669	20,926	21,000	21,000	21,000	-%
Valet Parking Permit	18,100	14,500	14,000	13,000	13,000	(7.14%)
Fines - Other Parking	591,193	542,114	500,000	500,000	400,000	(20.00%)
Fines - Parking Meters	289,306	233,644	175,000	700,000	700,000	300.00%
Row Parking Violation Fines	106,124	66,383	100,000	50,000	50,000	(50.00%)
Moving Violations	13,406	10,668	7,500	7,500	7,500	-%
Revenue/2nd \$ Funding	1,566	1,573	1,000	1,000	1,000	-%
Boot Fees	16,100	22,750	15,000	30,000	30,000	100.00%
Penalty - Other Parking	136,443	233,576	125,000	150,000	175,000	40.00%
Penalty - Parking Meters	73,330	103,451	50,000	175,000	175,000	250.00%
Rebate For Town Towing	3,000	2,459	3,000	3,000	3,000	-%
TOTALS	3,825,407	4,018,256	3,023,000	3,973,000	3,902,000	29.08%

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	10,297,196	11,996,874	13,201,733	13,201,733	13,608,311	14,208,874	7.63%
Employee Benefits	6,410,294	7,250,472	8,389,101	8,389,101	8,414,896	10,139,465	20.86%
Contractual	519,723	578,393	784,800	793,746	746,606	1,009,366	28.61%
Commodities	434,533	421,850	464,225	472,725	383,245	497,117	7.09%
Capital Outlay	-	47,866	319,716	319,716	319,716	348,632	9.04%
Depreciation	615,833	588,792	559,637	559,637	559,637	479,732	(14.28%)
Other	13,645	14,782	-	-	-	-	-%
TOTALS	18,291,225	20,899,029	23,719,212	23,736,658	24,032,411	26,683,186	12.50%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY22 budget.

Police



	FY2023	FY2024	FY2025	FY2026
Total Full Time Equivalent Employees	102.850	105.850	110.850	118.350

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	904,710	921,020	899,477	899,477	897,977	937,697	4.25%
Employee Benefits	451,541	472,815	502,505	502,505	506,504	548,415	9.14%
Contractual	44,687	63,347	93,800	94,800	93,050	140,100	49.36%
Commodities	35,504	59,857	53,500	53,500	48,590	358,067	569.28%
Capital Outlay	-	1,204	-	-	-	-	-%
Depreciation	520	520	520	520	520	19,000	3553.85%
Other	1,208	1,211	-	-	-	-	-%
TOTALS	1,438,170	1,519,975	1,549,802	1,550,802	1,546,641	2,003,278	29.26%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 costs increased due to the Administrative Unit consolidating most of the Department's Data Line/Radio Base expenses to maintain departmental needs in one account rather than multiple smaller accounts divided amongst multiple units.

COMMODITIES

Commodities increased due to expected increases in uniforms as well as the Administrative Unit consolidating membership dues not just for this unit but for the rest of the Department.

PROGRAM: Administrative Management 421

OTHER

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

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
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	1.000	1.000	1.000	1.000
Police Lieutenant	1.000	1.000	0.000	0.000	0.000
Police Lieutenant Prof Standards	0.000	0.000	1.000	1.000	1.000
Civilian Services Division Manager	1.000	1.000	1.000	1.000	1.000
Administrative Specialist	1.000	1.000	1.000	0.000	0.000
Administrative Assistant	0.000	1.000	1.000	1.000	1.000
Police Planner	1.000	0.000	0.000	0.000	0.000
	6.000	7.000	7.000	6.000	6.000

Program: Organized Crime Vice and Narcotics (OCVAN) 422

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	469,794	536,892	549,935	549,935	589,935	621,921	13.09%
Employee Benefits	366,063	405,172	460,292	460,292	463,630	499,396	8.50%
Contractual	10,584	11,388	26,500	27,846	18,000	23,000	(13.21%)
Commodities	7,837	10,810	14,150	14,150	8,750	4,650	(67.14%)
Capital Outlay	-	44,109	-	-	-	-	-%
Depreciation	20,866	20,866	17,412	17,412	17,412	5,052	(70.99%)
Other	9,878	11,015	-	-	-	-	-%
TOTALS	885,022	1,040,252	1,068,289	1,069,635	1,097,727	1,154,019	8.02%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 decreased for the year due to data line charges now overseen by the Administrative Unit.

COMMODITIES

Commodities decreased for the year due to membership dues accounts now overseen by the Administrative Unit..

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	FY2022	FY2023	FY2024	FY2025	FY2026
Police Sergeant	1.000	1.000	1.000	1.000	1.000
Police Officer	0.000	0.000	0.000	4.000	4.000
Police Officer/Detective	4.000	4.000	4.000	0.000	0.000
	5.000	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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	95,870	115,451	116,487	116,487	116,987	110,737	(4.94%)
Employee Benefits	70,613	76,017	88,920	88,920	88,920	100,967	13.55%
Contractual	2,487	2,451	7,800	7,800	6,500	6,300	(19.23%)
Commodities	4,719	1,690	4,500	4,500	2,000	2,000	(55.56%)
Capital Outlay	-	1,289	-	-	-	-	-%
Depreciation	1,417	1,109	889	889	889	889	(0.02%)
Other	1,292	1,289	-	-	-	-	-%
TOTALS	176,399	199,295	218,596	218,596	215,296	220,893	1.05%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 costs slightly decreased for the year due to decreasing the printing account.

COMMODITIES

Commodities slightly decreased due to decreasing the training account and the membership dues being consolidated into the Administrative Unit.

OTHER

PROGRAM: Records Information System Unit 423

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

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	125,722	135,533	141,565	141,565	141,143	144,744	2.25%
Employee Benefits	57,596	62,975	73,093	73,093	74,593	114,199	56.24%
Contractual	27,573	39,746	41,000	41,000	29,495	49,000	19.51%
Commodities	5,773	9,593	10,050	10,050	8,422	30,500	203.48%
TOTALS	216,664	247,847	265,708	265,708	253,653	338,444	12.33%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 costs remained the same.

COMMODITIES

Commodities slightly decreased due to decreasing the training account.

PROGRAM: Training and Community Relations Unit (TCR) 424

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Administrative Assistant	2.000	2.000	2.000	2.000	2.000
	2.000	2.000	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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	980,514	1,152,047	1,347,246	1,347,246	1,347,246	1,384,226	2.74%
Employee Benefits	592,310	641,403	763,584	763,584	774,760	881,069	15.39%
Contractual	104,093	134,604	191,500	198,100	204,011	181,000	(5.48%)
Commodities	4,264	3,012	6,200	6,200	2,500	3,000	(51.61%)
Depreciation	74,775	26,583	21,885	21,885	21,885	16,675	(23.81%)
TOTALS	1,755,956	1,957,649	2,330,415	2,337,015	2,350,402	2,465,970	5.82%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 increased due to projected costs for radio repairs, depreciation, maintenance (increased console maintenance costs) and parts associated with the Motorola/County Radio System transition.

COMMODITIES

Commodity costs slightly decreased for the year due to breakroom supplies being consolidated into the Administrative Unit's budget.

PROGRAM: Communications Unit 425

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Telecommunications Supervisor Lead	1.000	1.000	1.000	1.000	1.000
Telecommunicator Supervisor	4.000	4.000	4.000	4.000	4.000
Telecommunicator	10.000	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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	171,349	291,697	349,041	349,041	352,041	360,344	3.24%
Employee Benefits	78,908	127,518	187,077	187,077	187,685	266,739	42.58%
Contractual	579	5,799	7,800	7,800	1,500	4,100	(47.44%)
Commodities	4,277	6,876	8,025	8,025	4,528	3,700	(53.89%)
Capital Outlay	-	1,264	-	-	-	-	-%
Depreciation	9,903	9,903	11,934	11,934	11,934	11,540	(3.30%)
Other	1,268	1,268	-	-	-	-	-%
TOTALS	266,284	444,326	563,877	563,877	557,688	646,424	14.64%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 services slightly decreased due to eliminating the training/certification account and decreasing accounts for equipment maintenance, the copy machine charges, and for legal advertisement.

PROGRAM: Crime Scenes/Evidence Unit 426

COMMODITIES

Commodity slightly decreased for the year due to decreasing accounts that maintain the unit's supplies.

OTHER

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

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Police Sergeant	0.000	0.000	0.000	1.000	1.000
Crime Scene Evidence Manager	1.000	1.000	1.000	0.000	0.000
Crime Scene Evidence Tech I	0.000	0.000	0.000	1.000	1.000
Crime Scene Evidence Technician	1.000	1.000	1.000	0.000	0.000
Administrative Specialist	0.000	0.000	0.000	1.000	1.000
Digital Crime Scene Tech	0.000	0.000	1.000	0.000	0.000
Digital Evidence Tech	0.000	0.000	0.000	1.000	1.000
	2.000	2.000	3.000	4.000	4.000

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	6,500,919	7,672,995	8,448,199	8,448,199	8,748,199	9,053,110	7.16%
Employee Benefits	4,020,104	4,721,637	5,348,414	5,348,414	5,358,135	6,527,423	22.04%
Contractual	128,601	126,796	270,700	270,700	194,550	504,818	86.49%
Commodities	339,157	293,522	323,000	331,500	281,000	68,000	(78.95%)
Capital Outlay	-	-	268,086	268,086	268,086	198,632	(25.91%)
Depreciation	442,430	467,567	472,571	472,571	472,571	417,934	(11.56%)
TOTALS	11,431,212	13,282,517	15,130,970	15,139,470	15,322,541	16,769,917	10.83%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 costs increased due to Axon software maintenance that PD will now account for as well as a projected increase in camera and rental equipment, uniforms, and printing.

PROGRAM: Patrol 428

COMMODITIES

The commodity budget in the Patrol Unit is especially fluid from year to year based on particular unit needs. The increases this FY are primarily the result of fuel for patrol vehicles and police boat and vehicle maintenance costs.

CAPITAL OUTLAY

The Patrol Division is also anticipating increased capital outlay vehicle costs in FY25 in an expenditure account to offset the gap that depreciation funds do not cover and provide new vehicles for increased staffing.

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Police Captain	2.000	2.000	2.000	2.000	1.000
Police Lieutenant	2.000	2.000	2.000	2.000	3.000
Police Sergeant	8.000	8.000	8.000	9.000	9.000
Police Officer	40.000	43.000	46.000	47.000	52.000
Fleet Manager	0.800	0.800	0.800	0.800	0.800
Mechanic/PD	0.800	0.800	0.800	0.800	0.800
	53.600	56.600	59.600	61.600	66.600

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	761,980	835,104	834,427	834,427	884,427	899,903	7.85%
Employee Benefits	598,325	552,338	611,272	611,272	608,230	663,156	8.49%
Contractual	9,612	8,346	9,700	9,700	7,500	8,200	(15.46%)
Commodities	18,810	16,391	23,700	23,700	8,900	4,300	(81.86%)
Depreciation	14,440	14,440	15,771	15,771	15,771	5,503	(65.11%)
TOTALS	1,403,167	1,426,618	1,494,870	1,494,870	1,524,828	1,581,062	5.77%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 decreased to the Administrative Unit picking up the data Line/Radio Base costs..

COMMODITIES

Commodities slightly increased due to fuel charges for unit vehicles and vehicle maintenance.

PROGRAM: Criminal Investigation 429

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Police Captain	1.000	0.000	0.000	0.000	1.000
Police Lieutenant	0.000	1.000	1.000	1.000	0.000
Police Sergeant	1.000	1.000	1.000	1.000	1.000
Police Officer	0.000	0.000	0.000	4.000	4.000
Police Officer/Detective	5.000	5.000	4.000	0.000	0.000
Crime Intelligence Analyst	1.000	1.000	1.000	1.000	1.000
	8.000	8.000	7.000	7.000	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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	286,338	336,134	515,356	515,356	530,356	696,191	35.09%
Employee Benefits	174,835	190,595	353,944	353,944	352,439	538,100	52.03%
Contractual	191,505	185,916	136,000	136,000	192,000	92,848	(31.73%)
Commodities	14,191	20,100	21,100	21,100	18,555	22,900	8.53%
Capital Outlay	-	-	51,630	51,630	51,630	150,000	190.53%
Depreciation	51,482	47,804	18,655	18,655	18,655	3,139	(83.17%)
TOTALS	718,350	780,549	1,096,685	1,096,685	1,163,635	1,503,179	37.07%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 decreased due to the Data Line/Radio Base account monies being allocated in the Administrative Unit as well as the removal of kiosk affecting multiple line items for the unit.

COMMODITIES

Commodities remained the same.

PROGRAM: Parking Control Unit 430

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Office Manager	0.000	0.000	0.000	0.000	0.250
Police Service Aide	0.000	0.000	0.000	0.000	6.000
Parking/Code Enforcement Specialist	0.250	0.250	0.250	0.250	0.000
Lead Parking Control Officer	1.000	1.000	1.000	0.000	0.000
Parking Enforcement Officer Lead	0.000	0.000	0.000	1.000	1.000
Parking Enforcement Officer	2.000	4.000	4.000	7.000	3.500
	3.250	5.250	5.250	8.250	10.750





DEPARTMENT: **Public Works**

Town of Palm Beach / FY 2026 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: FY2026 Budget Highlights for Public Works

DATE: May 5, 2025

Public Works Operating Budget

FY2026 Budget Request	\$23,909,600
FY2025 Adopted Budget	\$22,136,588

The overall proposed Public Works budget \$1,773,011 last year's adopted budget.

- ✦ Salaries increased by 4.96% or \$343,616. The salary changes include merit increases.
- ✦ Benefits increased 21.06% or \$838,097.
- ✦ Depreciation increased by 17.45% or \$131,431.
- ✦ Capital Outlay decreased by (84.33%) or (\$145,294).
- ✦ Contractual increased by 10.41% or \$957,868.
- ✦ Commodities increased by 0.93% or \$10,260
- ✦ Depreciation and Capital Outlay have a combined decrease of (1.50%) or (\$13,864) because there are no planned vehicle replacements in FY26.

Program 511 - Administration

FY2026 Budget Request	\$1,267,494
FY2025 Adopted Budget	\$1,077,537

The Administrative Management's FY2026 budget reflects a program increase by 17.63% or \$189,957.

- ✦ Salaries increased by 10.67% or \$74,972 and Benefits increased by 39.34% or \$122,301.
- ✦ Contractual increased by 8.64% or \$3,975 to cover increases of \$3,000 to employee recognition/events to cover all Public Works events (Barn Party, etc), an increase of \$1,300 for postage, and decreases of (\$500) for copier leases, and (\$25) for cable service/data line costs.

Program 521 – Streets Repair/Maintenance

FY2026 Budget Request	\$627,192
FY2025 Adopted Budget	\$603,798

The proposed FY2026 budget for Streets Maintenance and Repair Bureau reflects an overall program increase by 3.87% or \$23,394.

- ✦ Salaries decreased by (3.18)% or (\$5,146) and Benefits increased by 12.80% or \$12,098.
- ✦ Contractual services increased by 8.83% or \$20,800 due to additional sidewalk grinding and after-hours line striping/ROW work and a small increase in curb painting and street sweeping dumpster 2-year average costs.
- ✦ Commodities increased by 4.73% or \$4,300 due to fuel, new uniform costs including safety shoe program, and aluminum & material cost increases.

Program 523 – Traffic Control

FY2026 Budget Request	\$41,500
FY2025 Adopted Budget	\$45,900

The proposed FY2026 budget for the Traffic Control Program reflects an overall program decrease of (9.59)% or (\$4,400).

- ✦ Contractual services decreased by (5.28)% or by (\$1,400) due to Econolite traffic management/configuration/monitoring, and traffic cabinet modem cost correction (connection taxes, etc.).
- ✦ Small increase in electrical and decrease in other equipment maintenance.
- ✦ Commodities decreased by (15.46)% or (\$3,000) due to moving of office supplies & chemicals to Program 524, and reductions in Other Supplies.

Program 524 - Street Lighting/Electrical

FY2026 Budget Request	\$924,955
FY2025 Adopted Budget	\$856,759

The proposed FY2026 budget for the Street Lighting/Electrical Program reflects an overall program increase by 7.96% or \$68,196.

- ✦ Salaries increased by 4.30% or \$12,543 and Benefits increased by 15.65% or \$25,726.
- ✦ Contractual services increased by 15.03% or \$43,400. due to additional costs with street light painting, and vendor costs for street light traffic and pump station repairs, electric cost increases.
- ✦ Commodities decreased by (8.44)% or (\$7,045) due to cost reductions in LED lamp costs, and fixtures for Witches hat assemblies, small decrease in fuel costs, and Other Supplies. New uniform costs (including safety shoe program).

Program 531 - Storm Sewer Maintenance

FY2026 Budget Request	\$453,400
FY2025 Adopted Budget	\$459,058

The proposed FY2026 budget for the Storm Sewer Maintenance program reflects an overall decrease of (1.23)% or (\$5,658).

- ✦ Contractual costs increased 2.74% or \$10,200, due to anticipated increases in the cost of electricity.
- ✦ Commodities decreased by (8.27)% or (\$6,400).

Program 532 - Sanitary Sewer Maintenance

FY2026 Budget Request	\$2,545,621
FY2025 Adopted Budget	\$2,426,976

The proposed FY2026 budget for the Sanitary Sewer Maintenance Program reflects an increase by 4.89% or \$118,645.

- ✦ Salaries increased by 1.78% or \$20,929 and Benefits increased 20.38% or \$146,230.

- ✦ Contractual costs increased by 8.17% or \$20,252, due to increased rental of equipment (valve turner), electricity, and door locks.
- ✦ Commodities increased by 4.44% or \$4,850, due to an increase in uniforms (including boot allowance).
- ✦ Capital Outlay decreased by (100)% or (\$57,505) due to no cost to retrofit or assistance for vehicle purchases.

Program 533 - Sanitary Sewer Treatment

FY2026 Budget Request	\$4,150,500
FY2025 Adopted Budget	\$3,907,784

The proposed FY2026 budget for Sanitary Sewer Treatment and Disposal reflects an estimated increase by 6.21% or \$242,716.

- ✦ This is the Town’s prorated share of the operating and capital expenses associated with the East Central Regional Water Reclamation Facility (ECR), plus a 10% contingency increase, and reflects the budget anticipated to be approved for FY2026 by the ECR Board, as well as Kemira Chemicals Inc. for the supply and delivery of our sanitary treatment chemicals, which is increasing by 5%.

Program 541 - Residential Collection

FY2026 Budget Request	\$1,410,087
FY2025 Adopted Budget	\$1,297,353

The proposed FY2026 budget for Residential Collection reflects an increase by 8.69% or \$112,734.

- ✦ This includes an increase in Salaries of 3.91% or \$26,202 and a 21.10% or \$91,382 in Benefits.
- ✦ Commodities increased by 9.66% or \$8,000, due to increased costs of uniforms, chemicals, cleaning and other supplies and a 6.19% increase in fuel costs.

Program 542 - Commercial Collection

FY2026 Budget Request	\$1,763,433
FY2025 Adopted Budget	\$1,671,522

The proposed FY2026 budget for Commercial Collection reflects an increase by 5.50% or \$91,911.

- ✦ This includes an increase in Salaries of 3.81% or \$23,395, and an increase of 12.29% or \$41,617 in Benefits.
- ✦ Contractual increased by 1.87% or \$10,400, due to an increase in temp. labor and compacted garbage contract rates. These increased contract rates are passed on to the Town of Palm Beach’s customers.
- ✦ Commodities decreased (12.07)% or (\$7,850), due to reduced fuel costs.
- ✦ Depreciation increased by 31.70% or \$31,608 due to the purchase of commercial collection equipment.

Program 543 - Refuse Disposal

FY2026 Budget Request	\$95,000
FY2025 Adopted Budget	\$90,000

The proposed FY2026 budget for Refuse Disposal reflects an increase by 5.56%, or \$5,000.

- ✦ 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.

Program 544 - Yard Trash Collection

FY2026 Budget Request	\$2,861,754
FY2025 Adopted Budget	\$2,619,688

The proposed FY2026 budget for Yard Trash Collection reflects a 9.24% or \$242,066 increase.

- ✦ This includes an increase in Salaries of 5.95% or \$67,987 and Benefits of 17.14% or \$134,076.
- ✦ Contractual increased 11.15% or \$32,800, due to increased consultant and contractor activities at the Okeechobee Landfill.
- ✦ Depreciation increased by 24.36% or 53,920, due to equipment replacement.
- ✦ Commodities also increased 1.08% or \$1,635.

Program 545 - Recycling

FY2026 Budget Request	\$577,983
FY2025 Adopted Budget	\$493,294

The proposed FY2026 budget for Recycling Collection reflects an 17.17% or \$84,689 increase.

- ✦ This includes an increase of 3.76% or \$9,820 in Salaries and 18.32% or \$30,519 in Benefits.
- ✦ An increase of 4.10% or \$800 in Contractual is due to increased rates in temporary labor contracts.
- ✦ An increase in depreciation of 174.14% or \$48,631 due to the purchase of new recycling equipment.

Program 551 – Grounds Maintenance

FY2026 Budget Request	\$2,168,377
FY2025 Adopted Budget	\$2,307,829

The proposed FY2026 budget for the Grounds Program reflects an overall program decrease of (6.04)% or (\$139,453).

- ✦ Salaries decreased by (6.67)% or (\$12,246) and Benefits increased by 11.20% or \$10,418.
- ✦ Contractual decreased by (7.19)% or (\$136,875) due to:
 - ◆ Landscape zone maintenance fixed firm contract pricing (\$225,517).
 - ◆ Reduction in Arborist hours (345 to 300).
 - ◆ New bid for Fertilization labor and LY treatments, tree trimming, and fountain maintenance.
 - ◆ Included in the contractual costs are anticipated additional maintenance costs for Southern Causeway and Royal Poinciana Way projects.
 - ◆ Upgraded turf replacement costs (Citra Blue in lieu of Floratam).
 - ◆ Tree replacement program, temporary staffing (adding contracted staff), and plant replacement increases.
- ✦ Commodities increased by 5.07% or \$5,100 due to Chemical treatment costs of \$4,000, Town Hall Square tea table costs, fuel, new uniform costs including safety shoe allowance.

Program 554 - Facilities Maintenance

FY2026 Budget Request	\$2,083,650
FY2025 Adopted Budget	\$1,913,111

The proposed FY2026 budget for Facilities Maintenance reflects an overall program increase by 8.91% or \$170,539.

- ✦ Salaries decreased by (1.82)% or (\$7,730) and Benefits increased by 17.55% or \$44,871.
- ✦ Contractual services increased by 12.14% or \$136,700 due to:
 - ◆ Anticipated CPI increase.
 - ◆ Anticipated FY25 HVAC bid.
 - ◆ Scheduled duct cleaning (South Fire & Town Hall).
 - ◆ New ice machine & refrigeration contract costs, and facility projects.
- ✦ Commodities increased by 1.31% or \$620.

Program 561 – General Engineering Services

FY2026 Budget Request	\$1,847,235
FY2025 Adopted Budget	\$1,298,207

The proposed FY2026 budget for General Engineering reflects an increase by 42.29% or \$549,028.

- ✦ This includes a 15.33% or \$134,579 increase in Salaries and a 29.74% or \$114,446 increase in Benefits.
- ✦ Contractual increased by 4,038.46% or \$315,000 due to a change in budgeting of engineering support for operating requests that occur during the year. These funds have previously been budgeted in the capital fund budget.
- ✦ Commodities increased by approximately 0.95% or \$100 due to the increase in projected gas cost for an additional employee.

Program 571 - Equipment Operations/Maintenance

FY2026 Budget Request	\$1,091,419
FY2025 Adopted Budget	\$1,067,772

The proposed FY2026 budget for Equipment Operations/Maintenance reflects an overall increase of 2.21% or \$23,647 .

- ✦ This includes a slight decrease of (0.40)% or (\$1,689) in Salaries and an increase in Benefits of \$64,413 or 26.94%.
- ✦ The main factor in the overall decrease in the budget is in Capital Outlay of (65.65)% or (\$51,600).
- ✦ Contractual increased by 5.43% or \$4,100.
- ✦ Commodities increased by 4.53% or \$10,700.
- ✦ There is an increase of 54.57% or \$10,790 in Depreciation of new shop equipment.

Program 307 Pay-As-You-Go

FY2026 Budget Request	\$68,029,213
FY2025 Adopted Budget	\$47,170,475

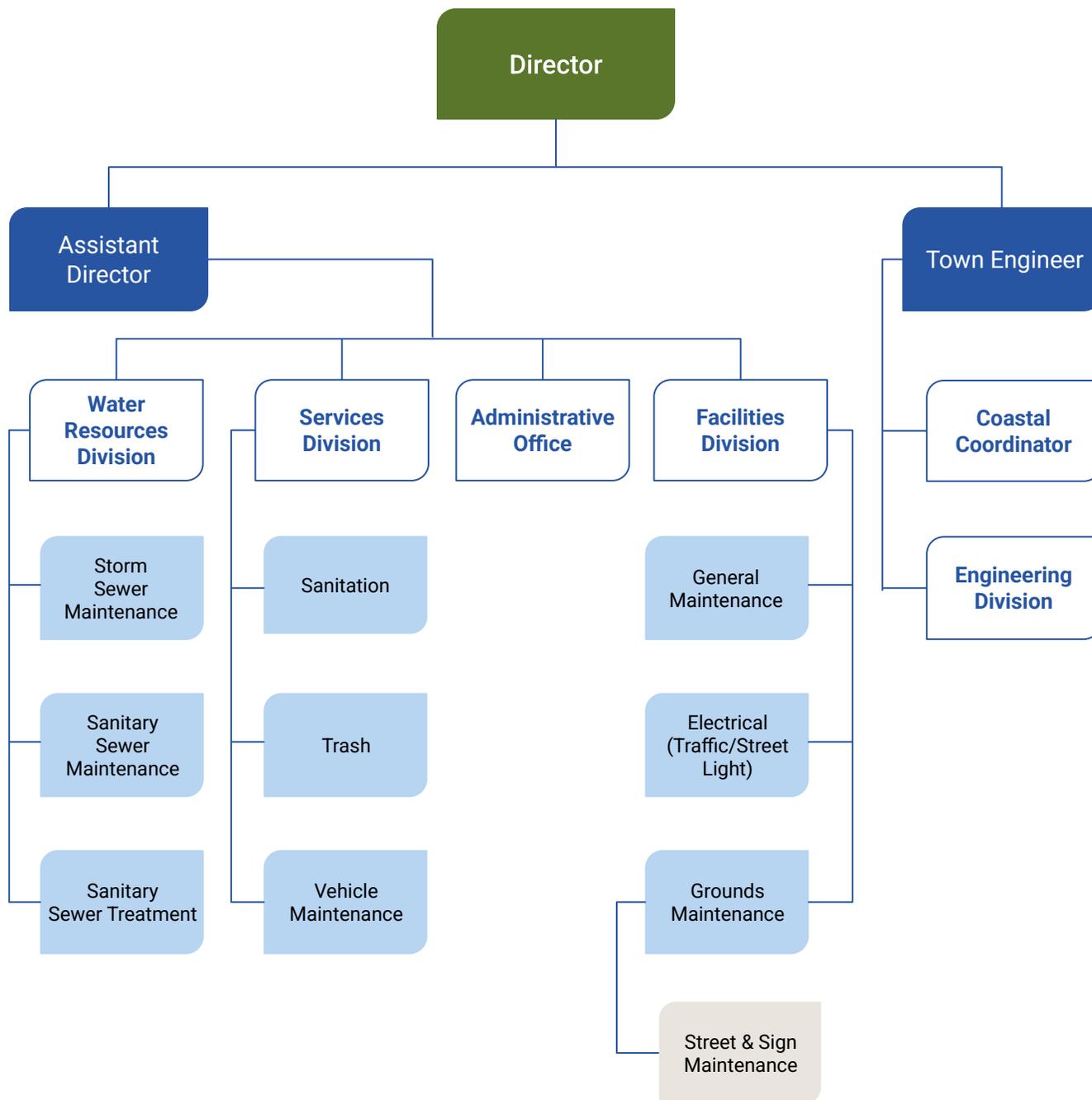
The proposed FY2026 Pay-As-You-Go budget shows \$68,029,213. The details of this allocation will be reflected in the Town of Palm Beach’s Capital Improvement Plan.

Program 309 - Coastal Management

FY2026 Budget Request	\$53,289,700
FY2025 Adopted Budget	\$67,178,064

The proposed FY2026 budget includes administrative expenditures of \$205,164, which is a decrease of (\$30,947) or (13.11)% from the previous year. The details of the projects will be reflected in the Town of Palm Beach’s Coastal Management Program Proposed Budget and 10 Year Plan.

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

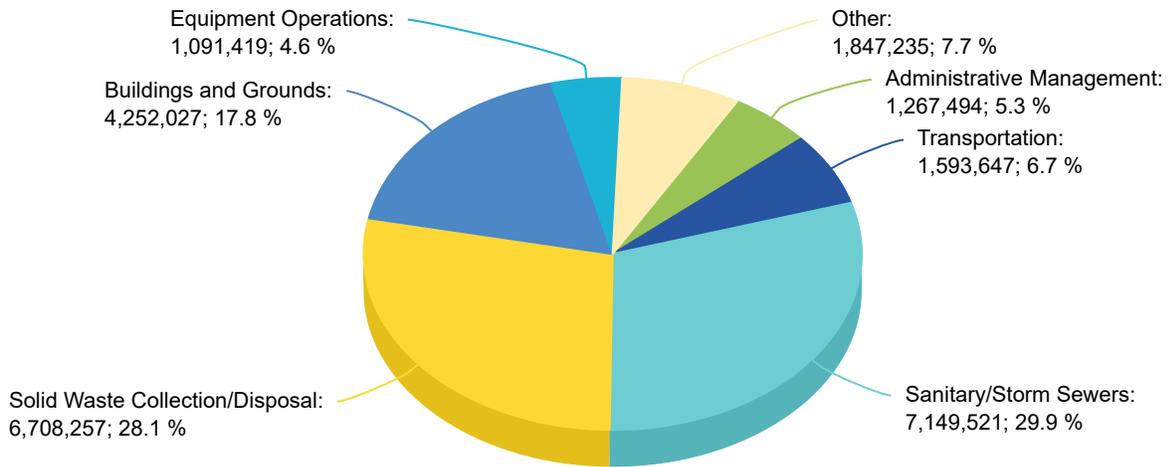
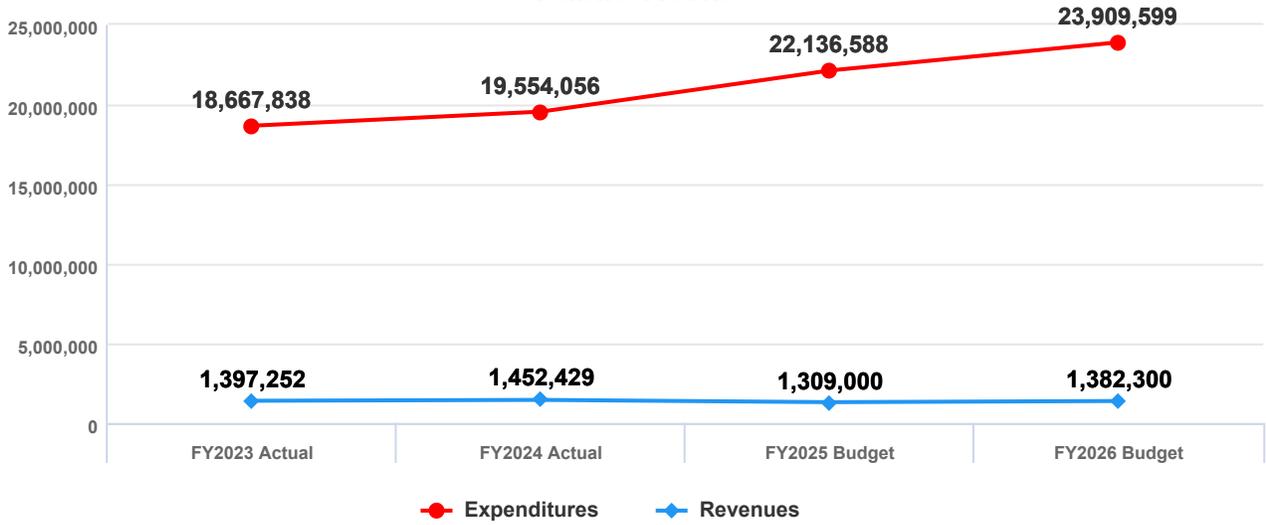
	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Special Solid Waste	9,497	9,071	12,000	9,000	9,000	(25.00%)
Solid Waste	854,714	898,755	850,000	900,000	900,000	5.88%
Comp. Garbage Collection Fee	393,711	400,725	325,000	400,000	350,000	7.69%
Historic Specimen Tree Fee	2,431	2,873	2,000	3,300	3,300	65.00%
State Highway Lighting Maint	136,899	141,006	120,000	120,000	120,000	-%
TOTALS	1,397,252	1,452,429	1,309,000	1,432,300	1,382,300	5.60%

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	5,850,849	6,352,699	6,924,434	6,924,434	6,919,579	7,243,933	4.61%
Employee Benefits	3,317,267	3,481,478	3,980,130	3,980,130	3,993,027	4,735,378	18.98%
Contractual	7,709,364	7,854,354	9,202,459	9,605,046	9,474,892	9,904,327	7.63%
Commodities	1,080,596	1,128,678	1,104,065	1,182,117	1,082,839	1,114,325	0.93%
Capital Outlay	26,266	59,651	172,294	212,712	159,414	27,000	(84.33%)
Depreciation	683,156	669,366	753,206	753,206	753,206	884,636	17.45%
Other	340	7,831	-	-	-	-	-%
TOTALS	18,667,838	19,554,056	22,136,588	22,657,646	22,382,957	23,909,599	8.01%

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

Public Works



	FY2023	FY2024	FY2025	FY2026
Total Full Time Equivalent Employees	81.000	81.000	81.000	83.000

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

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	604,373	666,056	702,656	702,656	702,656	774,993	10.29%
Employee Benefits	253,398	278,986	310,893	310,893	310,893	424,589	36.57%
Contractual	66,753	35,986	46,025	46,025	42,700	50,000	8.64%
Commodities	7,377	9,349	11,200	11,200	10,100	11,150	(0.45%)
Capital Outlay	-	24,609	-	-	-	-	-%
Depreciation	536	536	6,763	6,763	6,763	6,763	(0.00%)
Other	340	7,831	-	-	-	-	-%
TOTALS	932,776	1,023,352	1,077,537	1,077,537	1,073,112	1,267,494	17.63%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 FY2026 contractual budget costs increased by 8.64%, this includes an increase in employee recognition/events, postage, tuition reimbursement, additional contractual administrative support, and the payments for the lease of two (2) copy machines per GASB 87 Guidelines.

DEPRECIATION

The FY2026 depreciation budget has 0% change.

PROGRAM: Administrative Management 511

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
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	1.000	0.000	0.000	0.000	0.000
Office Manager	1.000	1.000	1.000	1.000	1.000
Administrative Specialist	0.000	0.000	0.000	1.000	0.000
CMMS Coordinator	1.000	0.000	0.000	0.000	1.000
Administrative Assistant	3.000	3.000	3.000	2.000	3.000
	8.000	6.000	6.000	6.000	7.000

Program: Street & Sign Maintenance 521

MISSION:

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

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 standards
- ✦ Respond to emergencies and priorities in a timely fashion

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	147,971	158,892	161,818	161,818	160,318	156,126	(3.52%)
Employee Benefits	79,100	85,164	94,509	94,509	94,022	104,433	10.50%
Contractual	194,426	252,902	235,550	257,869	246,080	256,350	8.83%
Commodities	103,554	86,044	90,950	90,950	87,880	95,250	4.73%
Depreciation	16,530	22,182	20,971	20,971	20,971	15,033	(28.32%)
TOTALS	541,581	605,185	603,798	626,117	609,271	627,192	3.87%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 increased by 8.83% or \$20,800 due to additional anticipated sidewalk grinding and after-hours Rights of Way (ROW) work; a small increase in curb painting due to anticipated CPI and cost average for street sweeper dumpster (year 2 average costs).

COMMODITIES

Commodities increased by 4.73% or \$4,300 due to 3-year average fuel costs, actual costs for uniforms addition of safety shoe program, aluminum & overall material cost increases.

PROGRAM: Street & Sign Maintenance 521

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Facilities Maint Div Manager	0.333	0.250	0.250	0.250	0.250
Grounds Supervisor	0.500	0.500	0.500	0.500	0.500
Streets/grounds Maint Tech II	0.000	0.000	0.000	0.000	1.000
Equipment Operator II	1.000	1.000	1.000	1.000	0.000
	1.833	1.750	1.750	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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	7,443	2,136	-	-	-	-	-%
Employee Benefits	669	158	-	-	-	-	-%
Contractual	41,197	50,587	26,500	39,868	24,825	25,100	(5.28%)
Commodities	28,253	6,684	19,400	36,935	17,760	16,400	(15.46%)
TOTALS	77,561	59,565	45,900	76,803	42,585	41,500	(9.59%)

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY22 budget.

CONTRACTUAL

Contractual services decreased by 5.28% or \$1,400, due to Econolite traffic management/configuration/monitoring, and traffic cabinet modem cost correction (connection taxes, etc.); small decrease in electrical, and other equipment maintenance.

COMMODITIES

Commodities decreased by 15.46% or \$3,000 due to removal of office supplies, and moving chemicals supplies to 524 program, and reductions in 52.12 Other Supplies 3-year average.

PROGRAM: Electrical & 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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY 2026 Budget	% Change
Salaries and Wages	253,331	227,017	291,841	291,841	292,641	303,273	3.92%
Employee Benefits	130,962	137,034	164,378	164,378	164,266	186,821	13.65%
Contractual	285,389	321,264	288,700	312,450	298,560	332,100	15.03%
Commodities	55,128	91,400	83,500	85,184	80,450	76,455	(8.44%)
Depreciation	28,887	28,477	28,340	28,340	28,340	26,306	(7.18%)
TOTALS	753,697	805,192	856,759	882,193	864,257	924,955	7.96%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 services increased by 15.03% or \$43,400 due to additional bid costs with street light painting, and vendor costs associated with street light traffic and pump station repairs. Electric cost increases and moving phone stipends.

COMMODITIES

Commodities decreased by 8.44% or \$7,045 due to cost reductions in LED lamp costs, and fixtures for Witches hat assemblies. Small decrease in Fuel costs, and 3 year average for 52.12 account for Other Supplies used for bureau. Corrected uniform line item for actual costs and added safety shoe program.

Program: Electrical & Street Lighting 524

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Water Resources Division Manager	0.500	0.000	0.000	0.000	0.000
Facilities Maint Div Manager	0.000	0.250	0.250	0.250	0.250
Electrician Supervisor	1.000	1.000	1.000	1.000	1.000
Industrial Electrician Senior	1.000	1.000	0.000	0.000	0.000
Industrial Electrician	1.000	1.000	2.000	2.000	2.000
	3.500	3.250	3.250	3.250	3.250

PROGRAM: Stormwater 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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	14,327	5,287	-	-	-	-	-%
Employee Benefits	1,217	390	-	-	-	-	-%
Contractual	281,992	349,055	372,200	372,200	390,800	382,400	2.74%
Commodities	72,129	70,698	77,400	84,594	72,100	71,000	(8.27%)
Capital Outlay	-	-	7,834	48,252	7,834	-	(100.00%)
Depreciation	15,937	5,158	1,624	1,624	1,624	-	(100.00%)
TOTALS	385,602	430,589	459,058	506,670	472,358	453,400	(1.23%)

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 rising maintenance costs for pumps, generators, fuel tanks, and SCADA repair services.

COMMODITIES

This decrease is due to the reduced needs for storm water safety equipment and other supplies.

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

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	1,084,217	1,114,298	1,177,017	1,177,017	1,177,017	1,193,849	1.43%
Employee Benefits	607,556	633,897	717,380	717,380	717,653	848,644	18.30%
Contractual	243,676	213,770	247,800	258,670	248,209	268,052	8.17%
Commodities	129,273	204,679	109,200	110,839	111,136	114,050	4.44%
Capital Outlay	-	-	57,505	57,505	51,505	-	(100.00%)
Depreciation	66,799	54,478	118,074	118,074	118,074	121,026	2.50%
TOTALS	2,131,522	2,221,122	2,426,976	2,439,485	2,423,594	2,545,621	4.89%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 is due to rising costs of repairs and service of pumps, air compressors, rental of equipment, telemetry equipment, fuel tanks and generators. All service repairs and electrical costs are 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.

CAPITAL OUTLAY

The Increase is due to retrofitting costs for a replacement service truck and existing camera van.

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Water Resources Division Manager	0.500	1.000	1.000	1.000	1.000
Utilities Maintenance Supervisor	1.000	1.000	1.000	1.000	1.000
Utilities Operations Supervisor	0.000	0.000	0.000	0.000	1.000
Water Resources Technician II	3.000	4.000	5.000	4.000	4.000
Water Resources Technician I	10.000	9.000	8.000	9.000	8.000
	14.500	15.000	15.000	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

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Contractual	3,484,988	3,192,751	3,907,784	3,907,784	4,008,500	4,150,500	6.21%
TOTALS	3,484,988	3,192,751	3,907,784	3,907,784	4,008,500	4,150,500	6.21%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY22 budget.

CONTRACTUAL

This increase reflects the ECR 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, located at Station S-2.

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	518,410	561,549	669,549	669,549	669,549	693,599	3.59%
Employee Benefits	346,737	348,366	433,128	433,128	445,649	515,974	19.13%
Contractual	1,347	2,403	5,750	7,780	5,750	5,750	-%
Commodities	62,299	69,448	82,800	82,800	87,450	90,800	9.66%
Depreciation	106,846	106,846	106,126	106,126	106,126	103,966	(2.04%)
TOTALS	1,035,639	1,088,612	1,297,353	1,299,383	1,314,524	1,410,088	8.69%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum COLA and changing all sanitation bureau staff to a step pay plan.

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 for Contractual remained the same for FY2026.

COMMODITIES

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

Program: Residential Collection 541

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Transfer Station Operator	0.750	0.750	0.750	0.750	0.750
Equipment Operator I	7.200	7.200	7.200	8.000	8.000
Services Division Manager	0.200	0.200	0.200	0.200	0.200
	8.550	8.550	8.550	9.350	9.350

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:

- ✦ Collect commercial garbage five days a week. Provide steady, and consistently excellent scheduled service without missing pickups
- ✦ Maintain positive customer relationships with commercial customers

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2022 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	509,895	531,602	613,349	613,349	613,349	634,951	3.52%
Employee Benefits	284,274	287,360	338,609	338,609	338,609	374,760	10.68%
Contractual	416,849	484,889	554,800	563,450	534,200	565,200	1.87%
Commodities	58,530	50,481	65,050	65,050	55,025	57,200	(12.07%)
Depreciation	92,822	59,609	99,714	99,714	99,714	131,322	31.70%
TOTALS	1,362,370	1,413,940	1,671,522	1,680,172	1,640,897	1,763,433	5.50%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum COLA and changing all sanitation bureau staff to a step pay plan.

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 includes compacted garbage collection costs and an increase to the temporary labor contracts. The compacted garbage contract increase will be offset by equal revenues.

COMMODITIES

The decrease reflects reduction in fuel costs.

DEPRECIATION

The increase reflects the purchase of new collection equipment.

Program: Commercial Collection 542

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
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
Services Division Manager	0.200	0.200	0.200	0.200	0.200
Sanitation and Trash Worker	4.000	4.000	4.000	4.000	4.000
	6.850	6.850	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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2022 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Contractual	80,113	135,790	90,000	90,000	94,360	95,000	5.56%
TOTALS	80,113	135,790	90,000	90,000	94,360	95,000	5.56%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 budget but spent against the FY22 budget.

CONTRACTUAL

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

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

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	994,512	1,092,544	1,142,098	1,142,098	1,142,098	1,205,589	5.56%
Employee Benefits	668,837	709,031	782,143	782,143	782,143	900,718	15.16%
Contractual	206,223	191,631	294,050	444,365	251,335	326,850	11.15%
Commodities	136,927	122,878	151,715	151,715	150,408	153,350	1.08%
Capital Outlay	-	-	28,355	28,355	28,355	-	(100.00%)
Depreciation	245,709	269,253	221,327	221,327	221,327	275,246	24.36%
TOTALS	2,252,208	2,385,337	2,619,688	2,770,003	2,575,666	2,861,754	9.24%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum COLA and changing all trash bureau staff to a step pay plan.

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 in funds for a contract driver during the season.

COMMODITIES

This account reflects an increase related to the safety shoe program and uniform cost increases.

PROGRAM: Yard Trash Collection 544

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Trash Supervisor	1.000	1.000	1.000	1.000	1.000
Crane Operator	3.000	3.000	3.000	3.000	3.000
Landfill Operator	1.000	1.000	1.000	1.000	1.000
Equipment Operator II	1.000	1.000	1.000	1.000	1.000
Equipment Operator I	8.000	8.000	8.000	7.000	7.000
Services Division Manager	0.200	0.200	0.200	0.200	0.200
Sanitation and Trash Worker	3.000	3.000	3.000	3.000	3.000
	17.200	17.200	17.200	16.200	16.200

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

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	204,945	235,764	261,056	261,056	263,556	269,982	3.42%
Employee Benefits	133,745	137,093	166,612	166,612	166,612	193,644	16.22%
Contractual	17,849	18,876	19,500	23,666	19,500	20,300	4.10%
Commodities	16,363	14,740	18,200	18,200	16,500	17,500	(3.85%)
Depreciation	27,926	27,926	27,926	27,926	27,926	76,557	174.14%
TOTALS	400,828	434,398	493,294	497,460	494,094	577,983	17.17%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum COLA and changing all sanitation bureau staff to a step pay plan.

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

Slight increase in funds for temporary labor contract.

COMMODITIES

Budget reflects a decrease in anticipated fuel costs.

PROGRAM: Recycling 545

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Sanitation Supervisor	0.200	0.200	0.200	0.200	0.200
Commercial Recycling Operator	0.000	0.000	0.000	1.000	1.000
Equipment Operator I	1.800	1.800	1.800	2.000	2.000
Services Division Manager	0.200	0.200	0.200	0.200	0.200
Equipment Operator III	1.000	1.000	1.000	0.000	0.000
	3.200	3.200	3.200	3.400	3.400

Program: Grounds Maintenance 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 maintenance to privately owned historic/specimen trees as requested per program details.
- ✦ Continue to Manage & implement green pest control for parks, green spaces, and trees.
- ✦ Continually seek new approaches and improved systems to enhance efficiency and effectiveness

Expenditure Summary

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	215,362	214,488	183,607	183,607	180,752	171,053	(6.84%)
Employee Benefits	86,405	86,962	92,991	92,991	93,804	101,715	9.38%
Contractual	1,482,044	1,603,224	1,904,800	1,905,016	1,921,671	1,767,925	(7.19%)
Commodities	83,528	96,293	100,650	100,650	102,550	105,750	5.07%
Depreciation	30,108	29,050	25,781	25,781	25,781	21,934	(14.92%)
TOTALS	1,897,448	2,030,017	2,307,829	2,308,045	2,324,558	2,168,377	(6.04%)

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 decreased by 7.19% or \$136,875 due to landscape zone maintenance, fixed firm contract pricing (\$225,516.46) reduction in Arborist hours (345 to 300), new bid for Fertilization labor and LY treatments, tree trimming, fountain maintenance. Included in the contractual costs are anticipated additional maintenance costs for Southern Causeway and Royal Poinciana Way projects. Upgraded turf replacement costs (Citra Blue in lieu of Floratam), tree replacement program, temp staffing (adding contracted staff), and plant replacement increases.

PROGRAM: Grounds Maintenance 551

COMMODITIES

Commodities increased by 5.07% or \$5,100 due to Chemical treatment costs (\$4,400), Town Hall Square tea table costs, fuel, new uniform costs including safety shoe program and 3-year average of expenditures for other supplies.

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Facilities Maint Div Manager	0.333	0.250	0.250	0.250	0.250
Grounds Supervisor	0.500	0.500	0.500	0.500	0.500
Irrigation and Spray Technician	1.000	1.000	1.000	1.000	1.000
	1.833	1.750	1.750	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

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	320,372	313,236	424,815	424,815	424,815	415,612	(2.17%)
Employee Benefits	204,849	212,068	255,630	255,630	255,519	295,286	15.51%
Contractual	841,383	942,400	1,125,700	1,288,426	1,212,618	1,262,400	12.14%
Commodities	54,365	72,415	47,200	97,200	47,800	47,820	1.31%
Capital Outlay	26,266	-	-	-	-	-	-%
Depreciation	21,986	35,245	59,766	59,766	59,766	62,533	4.63%
TOTALS	1,469,222	1,575,364	1,913,111	2,125,837	2,000,518	2,083,650	8.91%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 services increased by 12.14% or \$136,700 due to anticipated CPI increases, anticipated FY25 HVAC bid, scheduled duct cleaning (South Fire & Town Hall), new ice machine and refrigeration contract costs, and facility projects.

COMMODITIES

Commodities increased by 1.31% or \$620.

PROGRAM: Facility Maintenance 554

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Facilities Maint Div Manager	0.334	0.250	0.250	0.250	0.250
General Maintenance Supervisor	1.000	1.000	1.000	1.000	1.000
Public Works Project Coordinator	2.000	2.000	2.000	2.000	2.000
Building Maintenance Worker	2.000	2.000	2.000	2.000	2.000
	5.334	5.250	5.250	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

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	613,554	862,300	878,091	878,091	877,791	1,009,624	14.98%
Employee Benefits	272,783	340,938	384,795	384,795	384,795	490,823	27.55%
Contractual	10,553	9,586	7,800	11,978	109,984	322,800	4038.46%
Commodities	4,924	6,408	10,500	10,500	9,000	10,600	0.95%
Capital Outlay	-	29,994	-	-	-	-	-%
Depreciation	7,403	11,807	17,021	17,021	17,021	13,388	(21.35%)
TOTALS	909,217	1,261,033	1,298,207	1,302,385	1,398,591	1,847,235	42.29%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 increased due to rising costs of permit fees, travel, and transfer of data plan for Construction & R-O-W Manager from program 565 to 561.

PROGRAM: General Engineering Services 561

COMMODITIES

Commodities increased due to rise in training, membership dues, supplies, and fuel costs.

CAPITAL OUTLAY

The decrease is due to a vehicle purchase in FY2024 for the new Project Engineer Coordinator position.

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Town Engineer	1.000	1.000	1.000	1.000	1.000
Deputy Town Engineer	0.000	0.000	0.000	0.000	1.000
Project Engineer Senior	1.000	1.000	1.000	1.000	1.000
Project Engineer	2.000	2.000	2.000	2.000	2.000
Project Engineer Coordinator	0.000	0.000	1.000	0.000	1.000
Underground Utilities Easement Acquisition Manager	0.000	0.000	0.000	1.000	0.000
Construction & Right-A-Way Manager	0.000	0.000	1.000	1.000	1.000
GIS Specialist	0.000	1.000	0.000	0.000	0.000
Engineering Support Coordinator	0.000	0.000	1.000	1.000	1.000
CMMS Coordinator	0.000	1.000	0.000	0.000	0.000
	4.000	6.000	7.000	7.000	8.000

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	324,309	367,531	418,537	418,537	415,037	415,284	(0.78%)
Employee Benefits	212,030	224,031	239,062	239,062	239,062	297,972	24.64%
Contractual	54,150	48,814	75,500	75,500	65,800	73,600	(2.52%)
Commodities	267,119	227,014	236,300	236,300	234,680	247,000	4.53%
Capital Outlay	-	5,048	78,600	78,600	71,720	27,000	(65.65%)
Depreciation	18,942	18,799	19,773	19,773	19,773	30,563	54.57%
TOTALS	876,551	891,236	1,067,772	1,067,772	1,046,072	1,091,419	2.21%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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 FY2026 budget includes a lump sum 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 due to software renewals/upgrades being transferred to the Information Technology (IT) Budget.

COMMODITIES

Budget reflects an increase due to repair parts costs and minor operating equipment needs.

CAPITAL OUTLAY

Decrease reflects the purchase of specific type of shop equipment for FY2026.

PROGRAM: Equipment Operation & Maintenance 571

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Services Division Manager	0.200	0.200	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
	5.200	5.200	5.200	5.200	5.200





Other Programs

Town of Palm Beach / FY 2026 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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	-%
Employee Benefits	-	-	-	-	-	-	-%
Contractual	-	-	-	-	-	-	-%
Commodities	-	-	-	-	-	-	-%
Other	374,127	385,351	396,912	396,912	396,912	407,232	2.60%
TOTALS	374,127	385,351	396,912	396,912	396,912	407,232	2.60%

*FY25 Adjusted includes FY25 adopted budget plus purchase orders written against the FY24 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.

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Capital Improvement Fund (307)	9,371,020	10,308,122	14,250,622	14,250,622	13,750,000	(3.51%)
Coastal Protection Fund (309)	5,264,732	5,791,205	5,791,205	5,791,205	6,370,326	10.00%
Townwide Underground Utilities (122)	191,116	-	-	-	-	-%
Debt Service Fund (205)	5,680,666	5,679,013	5,846,518	5,846,518	5,872,774	0.45%
Equipment Replacement Fund (320)	-	2,220,479	2,000,000	2,000,000	-	(100.00%)
Extraordinary Transfer to Retirement (600)	5,420,000	5,420,000	5,420,000	5,420,000	5,420,000	-%
Group Health Retirees (610)	331,217	789,128	828,584	828,584	896,608	8.21%
Risk - W/C, Liab, Prop	2,274,106	2,329,817	2,329,817	2,329,817	2,329,817	-%
TOTALS	28,532,857	32,537,764	36,466,746	36,466,746	34,639,525	(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

	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget	% Change
Salaries and Wages	-	-	-	-	-%
Employee Benefits	-	-	-	-	-%
Contractual	-	-	-	-	-%
Commodities	-	-	-	-	-%
Salary Savings	-	-	(500,000)	(800,000)	60.00%
Contingency	600,000	600,000	600,000	700,000	16.67%
TOTALS	600,000	600,000	100,000	(100,000)	(200.00%)



Town-wide Underground Utilities Fund

Town of Palm Beach / FY 2026 Proposed Annual Budget

FUND 122: TOWN-WIDE UNDERGROUND UTILITIES

Revenue and Expense Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Revenues						
Special Assessment Revenue	1,376,934	1,430,457	3,856,110	3,821,825	3,856,110	-%
Grant Proceeds - FEMA Mitigation	3,091,946	1,155,247	-	2,000,000	-	-%
Transfer from General Fund	191,116	-	-	-	-	-%
Transfer from CIP Fund (307)	500,000	500,000	500,000	500,000	125,000	(75.00%)
Interest on Investments	3,840,724	3,519,896	500,000	1,000,000	900,000	80.00%
Transfer from Marina Fund	2,600,000	4,100,000	6,000,000	6,000,000	8,000,000	33.33%
Other Income	189,464	192,967	224,900	190,000	200,000	(11.07%)
TOTALS	11,790,184	10,898,567	11,081,010	13,511,825	13,081,110	18.05%
Expenditures						
Salaries and Wages	105,608	-	-	-	-	-%
Employee Benefits	45,202	54	-	-	-	-%
Contractual Services	166,623	155,760	61,000	8,450	8,050	(86.80%)
Commodities	-	89	250	-	-	(100.00%)
Debt Service	3,850,655	3,846,855	3,847,605	3,847,605	3,847,855	0.01%
Projects	22,776,703	21,346,182	14,028,290	20,500,000	5,000,000	(64.36%)
TOTALS	26,944,791	25,348,941	17,937,145	24,356,055	8,855,905	(50.63%)
Total Revenues Over/(Under) Expenses	(15,154,607)	(14,450,374)	(6,856,135)	(10,844,230)	4,225,205	
Beginning Fund Equity	46,759,918	31,605,311	17,154,937	17,154,937	6,310,707	
Ending Net Assets	31,605,311	17,154,937	10,298,802	6,310,707	10,535,912	

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 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. This funding ends 12/31/2025.

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 FY26, we expect to complete Phases 3 South, 4 South, 5 North, 5 South, 6 North and 6 South. During FY26 work will continue on Phases 7 North, 7 South, and Phase 8. The entire project is expected to be completed in 2027.

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Underground Utilities Easement Acquisition Manager	1.000	1.000	0.000	0.000	0.000
Administrative Assistant (Part Time)	0.750	0.750	0.000	0.000	0.000
	1.750	1.750	0.000	0.000	0.000





Debt Administration

Town of Palm Beach / FY 2026 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. 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	\$34,571,954,529
Legal Debt Margin:	
Debt Limitation - 5% of Assessed Value	\$1,728,597,726
Town Covenants:	
50% Non Ad Valorem Revenue	\$16,858,968
Non Self-Supporting Debt Service	\$9,258,208

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 2034 are contained in the table below.

Fiscal Year	2013 Revenue Bond	2016 Revenue Bond ACIP-I	2016 Revenue Bond Worth Ave	2019 Revenue Bond	2019 Taxable Revenue Bond	2018 General Obligation Bond	2020 Revenue Bond	2021 General Obligation Bond	Total
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
2033	-	2,943,400	723,263	291,775	3,342,058	3,400,100	2,008,031	447,505	13,156,132
2034	-	2,944,400	728,394	291,008	3,340,688	3,401,600	2,009,444	445,905	13,161,439

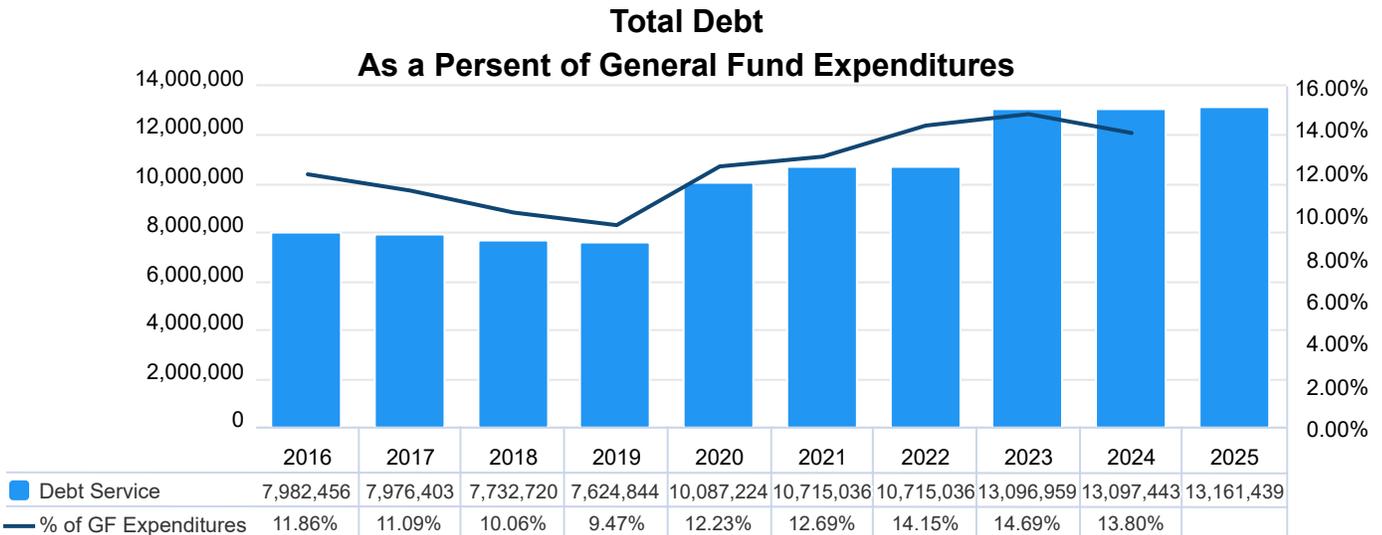
DEBT SUMMARY

Outstanding debt as of September 30, 2025:

General Obligation Bonds	\$ 56,290,000
General Fund Pledge Obligations:	
Non-Ad Valorem Revenue Bonds	\$ 116,860,000
Total Gross Debt (18.6% of capacity)	\$ 173,150,000

	Debt Ratios	Per Capita
Population	9,212	
Taxable Value	\$ 31,638,809,883	\$ 3,434,521
Total Gross Debt	\$ 173,150,000	\$ 18,796

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

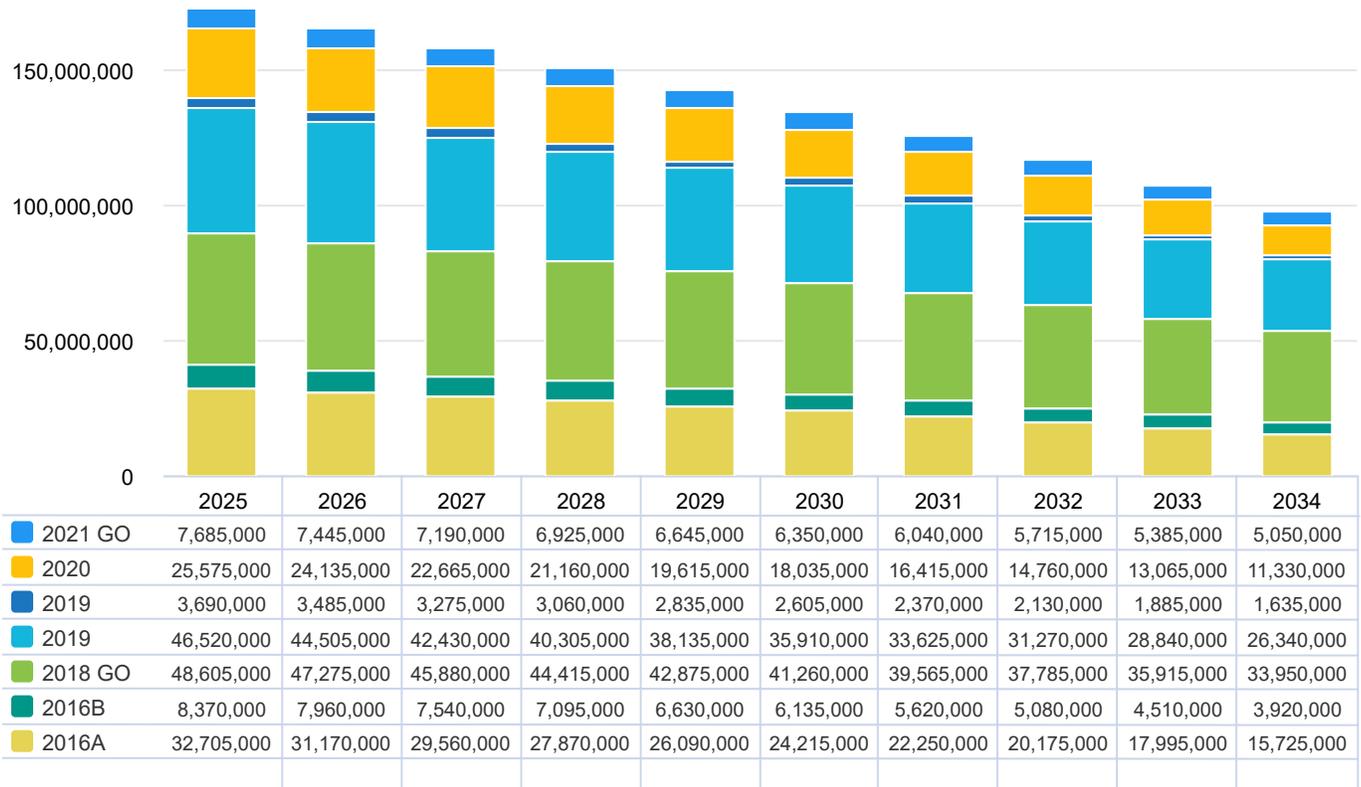


Principal Debt Outstanding FY2025 - FY2034

Fiscal Year	2016A Revenue Bond ACIP-I	2016B Revenue Bond Worth Ave	2019 Revenue Bond	2019 Taxable Revenue Bond	2018 General Obligation Bond	2020 Revenue Bond	2021 General Obligation Bond	Total Debt Outstanding
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
2033	17,995,000	4,510,000	1,885,000	28,840,000	35,915,000	13,065,000	5,385,000	107,595,000
2034	15,725,000	3,920,000	1,635,000	26,340,000	33,950,000	11,330,000	5,050,000	97,950,000

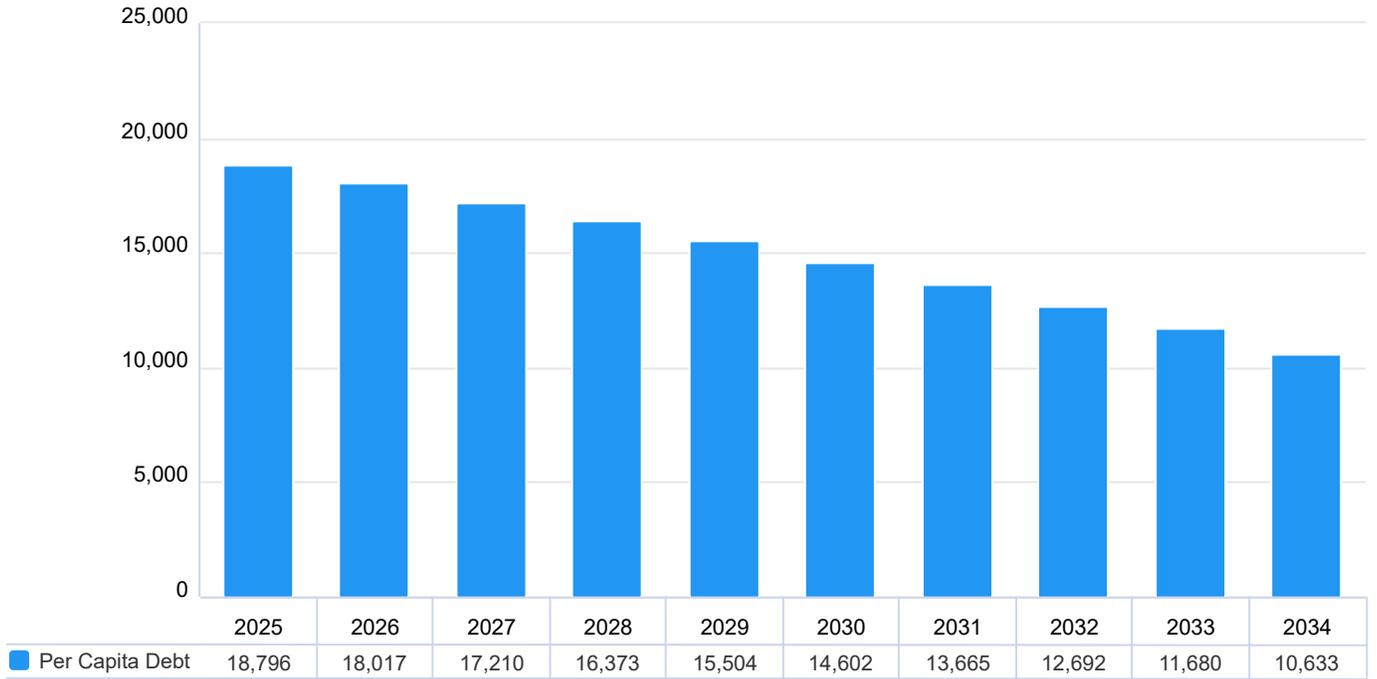
The chart below shows the total principal debt outstanding for FY25 through FY34

Principal Debt Outstanding



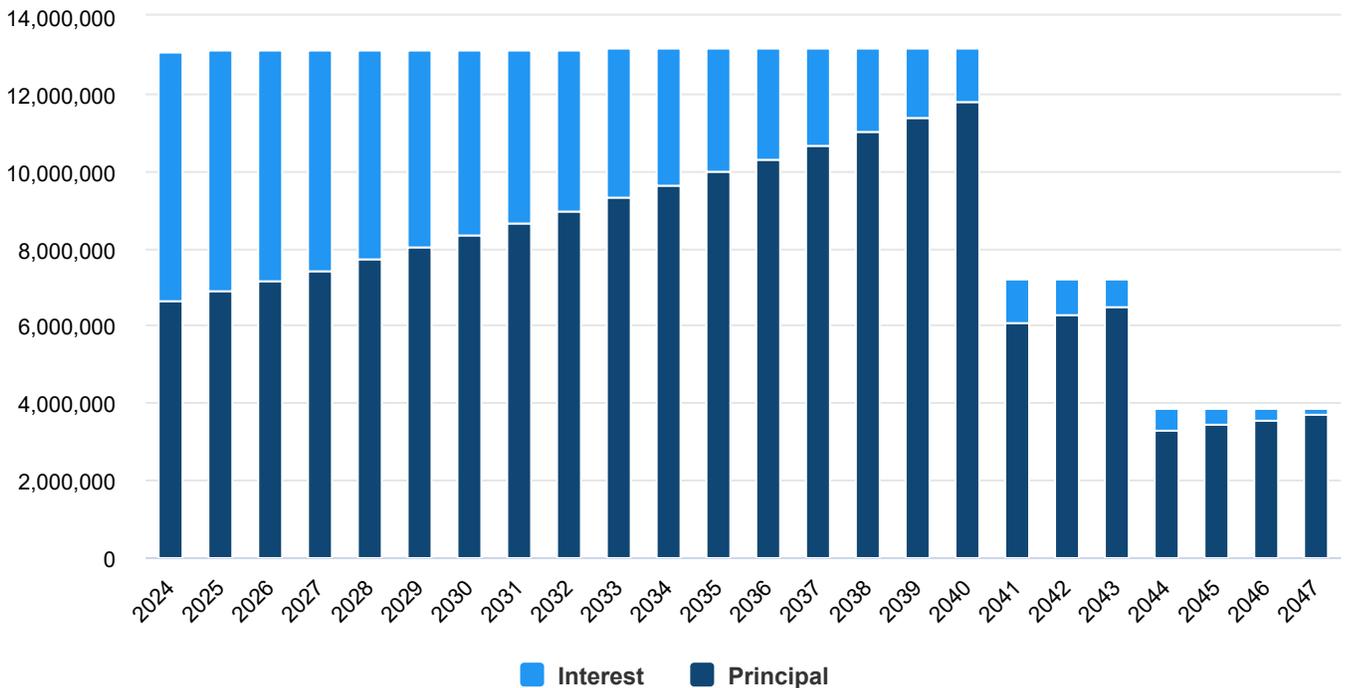
The chart below shows total outstanding debt per capita for FY25 through FY34.

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Revenues						
Interest Earnings	21,480	15,633	17,500	500	250	(98.57%)
Transfer from General Fund	5,680,666	5,679,013	5,846,518	5,846,518	5,872,774	0.45%
Transfer from Par 3 Golf Course	187,426	188,207	183,999	183,999	184,998	0.54%
Transfer from Coastal Fund	509,135	508,463	508,760	508,760	511,417	0.52%
TOTALS	6,398,707	6,391,316	6,556,777	6,539,777	6,569,438	0.19%
Expenditures						
Debt Service Interest	3,254,665	3,103,144	2,944,277	2,944,277	2,796,938	(5.00%)
Debt Service Principal	3,280,000	3,430,000	3,595,000	3,595,000	3,755,000	4.45%
Other Expenses	2,250	3,225	10,000	2,500	10,000	-%
Contractual	7,500	7,500	7,500	-	7,500	-%
Transfer to CIP Fund	-	1,000,000	-	-	-	-%
TOTALS	6,544,415	7,543,869	6,556,777	6,541,777	6,569,438	0.19%
Total Revenues Over/(Under) Expenses	(145,708)	(1,152,553)	-	(2,000)	-	
Beginning Fund Equity	1,314,761	1,169,053	16,501	16,501	14,501	
Ending Net Assets	1,169,053	16,501	16,501	14,501	14,501	

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Revenues						
Interest Earnings	11,938	10,970	-	5,000	-	-%
Non Ad Valorem Assessment Revenue	718,434	800,489	725,188	725,188	723,038	(0.30%)
TOTALS	730,372	811,458	725,188	730,188	723,038	(0.30%)
Expenses						
Debt Service Interest	346,013	334,538	322,688	322,688	310,538	(3.77%)
Debt Service Principal	375,000	390,000	400,000	400,000	410,000	2.50%
Other Expenses	3,750	3,825	2,500	1,500	2,500	-%
TOTALS	724,763	728,363	725,188	724,188	723,038	(0.30%)
Total Revenues Over/(Under) Expenses	5,609	83,096	-	6,000	-	
Beginning Fund Equity	173,503	179,113	262,208	262,208	268,208	
Ending Net Assets	179,113	262,208	262,208	268,208	268,208	

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 2026 Proposed Annual Budget

FUND 307: PAY-AS-YOU-GO CAPITAL IMPROVEMENT FUND
Revenue and Expense Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Revenues						
Transfer from General Fund (001)	9,371,020	11,308,122	14,250,622	14,250,622	13,750,000	(3.51%)
Transfer from Marina (401)	-	-	4,000,000	4,000,000	-	(100.00%)
Transfer from Building Fund (405)	688,049	-	60,000	60,000	-	(100.00%)
Transfer from Debt Service Fund (205)	-	1,000,000	-	-	-	-%
Restricted - One Cent Sur Tax	904,621	921,594	500,000	500,000	125,000	(75.00%)
American Rescue Plan	1,687,709	2,042,496	-	-	-	-%
State Grants	-	-	-	90,000	100,000	100.00%
Donations	289,095	360,997	-	32,587,000	-	-%
Interest on Investments	917,249	1,864,181	2,000,000	2,000,000	2,000,000	-%
Cost Sharing/Interlocal Agreement	-	-	1,000,000	1,000,000	1,000,000	-%
Miscellaneous Revenue	-	2,400	-	-	-	-%
TOTALS	13,857,744	17,499,790	21,810,622	54,487,622	16,975,000	(22.17%)
Expenses						
Projects	11,876,404	18,379,162	23,606,783	14,599,378	22,355,000	(5.30%)
Carry Over Reserves	-	-	23,063,692	-	45,549,213	97.49%
Transfer to TWUJ Fund (122)	500,000	500,000	500,000	500,000	125,000	(75.00%)
TOTALS	12,376,404	18,879,162	47,170,475	15,099,378	68,029,213	44.22%
Total Revenues Over/(Under) Expenses	1,481,340	(1,379,372)	(25,359,853)	39,388,244	(51,054,213)	
Beginning Fund Equity	22,301,367	23,782,707	22,403,335	22,403,335	61,791,579	
Ending Net Assets	23,782,707	22,403,335	(2,956,518)	61,791,579	10,737,366	

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**Carry Over Projects**

Projected unexpended project balances, authorized in prior years

Contingency

Eliminated in FY25 - Contingency is included in individual 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
FY2026 Budget**

Item #	Location	Accumulated Project Budget through FY25	FY2025 Available Balance as of 5/15/25	FY2026 Budget	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2030 Estimated	FY2026-2030 Total
Pavement Management									
	Town-Wide Paving Program		\$ 1,372,840				\$ 1,500,000	\$ 1,500,000	\$ 3,000,000
	Undergrounding Phase 4 North		\$ 81,892						\$ -
	Clarke Ave Drainage Improvements		\$ 264						\$ -
	Canopy Drainage (N. County Rd)		\$ 1,517,266	\$ 1,400,000					\$ 1,400,000
	Undergrounding Phases 3 and 5 S		\$ 4,431						\$ -
	Undergrounding Phases 4 and 6 S		\$ 0	\$ 4,250,000					\$ 4,250,000
	Undergrounding Phase 5 and 6 N		\$ 2,367,933						
	Undergrounding Phase 7N and 7S		\$ 0		\$ 4,500,000				\$ 4,500,000
	Undergrounding Phase 8		\$ 0			\$ 4,500,000			\$ 4,500,000
	Via Palma Drainage Improvement		\$ 33,408						\$ -
	Crosswalk Improvements	\$ 1,000,000	\$ 825,069						\$ -
	Town-wide Sidewalk and Curb			\$ 1,500,000	\$ 300,000	\$ 300,000	\$ 1,000,000	\$ 1,000,000	\$ 4,100,000
	Mast Arm Replacements	\$ 116,155	\$ 8,164	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000		\$ 20,000	\$ 3,020,000
	Ibis Way & Island Rd Bridges				\$ 500,000				\$ 500,000
	FDOT Miscellaneous			\$ 125,000	\$ 100,000				\$ 225,000
	Total Pavement Management	\$ 1,116,155	\$ 6,211,267	\$ 8,275,000	\$ 6,400,000	\$ 5,800,000	\$ 2,500,000	\$ 2,520,000	\$ 25,270,000
Drainage System									
1	D-2 Palmo Way	\$ 396,370	\$ 57,960		\$ 450,000	\$ 8,250,000	\$ 2,750,000		\$ 11,450,000
2	D-3 Tangier Avenue	\$ 200,000	\$ -	\$ 500,000		\$ 590,000	\$ 4,500,000		\$ 5,590,000
3	D-8 Country Club Road	\$ 1,675,683	\$ -				\$ 1,215,000	\$ 9,180,000	\$ 10,395,000
4	D-12 Everglade Avenue	\$ 1,345,832	\$ 27,751						\$ -
5	D-17 Clarendon Avenue	\$ 6,929,786	\$ 6,655,785						\$ -
6	Stormwater Pumpstation Condition Assessment	\$ 100,000	\$ -				\$ 120,000		\$ 120,000
7	Resiliency Implementation			\$ 100,000		\$ 100,000		\$ 100,000	\$ 300,000
8	Stormwater Pump/R&R	\$ 41,312	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
9	Minor Drainage Improvements	\$ 160,290	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
10	Structural Upgrades		\$ 100,000	\$ 700,000	\$ 330,000	\$ 60,000	\$ 360,000		\$ 1,550,000
11	Fuel System Upgrades		\$ 80,000	\$ 500,000					\$ 580,000
12	Wet Well Light Upgrades		\$ 70,000	\$ 430,000					\$ 500,000
13	Pump Can Rehabilitation/Replacement	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,300,000
	Total Drainage System	\$ 10,647,671	\$ 7,343,098	\$ 1,450,000	\$ 2,680,000	\$ 9,970,000	\$ 9,345,000	\$ 10,340,000	\$ 33,785,000
Sanitary Sewer System									
	A-4 The Breakers								\$ -

Pay-as-you-go Capital Improvement Plan (continued)
FY2026 Budget

Item #	Location	Accumulated Project Budget through FY25	FY2025 Available Balance as of 5/15/25	FY2026 Budget	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2030 Estimated	FY2026-2030 Total
1	A-5 Royal Poinciana Way (S of S-2)	\$ 2,500,000	\$ 2,348,700	\$ 955,000					\$ 955,000
2	A-7 Island Road/S County Rd				\$ 350,000	\$ 3,490,000			\$ 3,840,000
3	A-39 Phipps Park	\$ 2,145,250	\$ 1,770,117				\$ 350,000	\$ 3,500,000	\$ 3,850,000
4	A-41 Palm Beach Par 3 Golf Course					\$ 330,000	\$ 3,255,000		\$ 3,585,000
5	A-42 Bellaria Condominium	\$ 80,000	\$ 80,000	\$ 345,000	\$ 3,430,000				\$ 3,775,000
6	A-43 Atriums of Palm Beach	\$ 220,000		\$ 3,370,000					\$ 3,370,000
7	E-3 Garden Road (trail)			\$ 85,000	\$ 825,000				\$ 910,000
8	E-7 North Lake Way (Next to D-4)	\$ 173,000	\$ 173,000	\$ 865,000					\$ 865,000
9	E-11 El Vedado Way					\$ 120,000	\$ 1,165,000		\$ 1,285,000
10	E-13 Clarendon Ave (Ejector Station)		\$ 1,241,211						\$ -
11	E-15 Via Del Lago (Ejector Station)						\$ 170,000	\$ 1,690,000	\$ 1,860,000
12	E-19 Mar a Lago						\$ 95,000	\$ 930,000	\$ 1,025,000
13	G-9 Chilean Ave/S Ocean Blvd					\$ 30,000			\$ 30,000
13	S-2 Royal Poinciana Way (N of A-5)		\$ 83,907	\$ 50,000	\$ 50,000	\$ 650,000	\$ 4,320,000	\$ 50,000	\$ 5,120,000
14	Ejector Stations - 21 in Total		\$ 32,990	\$ 450,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 14,850,000
15	I and I Implementation	\$ 3,051,508	\$ 281,510	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
16	Wastewater Pumpstation Condition Assessment	\$ 180,000	\$ 4,900				\$ 120,000		\$ 120,000
17	Resiliency Implementation		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
18	Wastewater Pump/R&R		\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
19	Sanitary Sewer Air Release Valve R&R		\$ 61,213	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Total Sanitary Sewer System		\$ 8,349,758	\$ 6,177,549	\$ 6,530,000	\$ 8,665,000	\$ 8,630,000	\$ 13,485,000	\$ 10,180,000	\$ 47,490,000
Town Facilities									

Pay-as-you-go Capital Improvement Plan (continued)
FY2026 Budget

Item #	Location	Accumulated Project Budget through FY25	FY2025 Available Balance as of 5/15/25	FY2026 Budget	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2030 Estimated	FY2026-2030 Total
1	Bradley Park Restrooms & Tea House						\$ 20,000		\$ 20,000
2	Pinewalk Transfer Station		\$ 35,000	\$ 75,000					\$ 75,000
3	Skees Road Storage		\$ 280,000	\$ 28,000					\$ 28,000
4	Skees/Okeechobee Landfill		\$ 192,120				\$ 55,000	\$ 55,000	\$ 110,000
5	Police Department	\$ 410,000	\$ 26,994	\$ 2,200,000	\$ 300,000	\$ 125,000			\$ 2,625,000
6	Public Works Facility	\$ 1,977,766	\$ 59,590				\$ 150,000		\$ 150,000
7	Central Fire Fuel Tank	\$ 2,914,698	\$ 436,670						\$ -
8	Central Fire Station / EOC	\$ 149,000	\$ 43,094		\$ 600,000	\$ 175,000			\$ 775,000
9	South Fire Station	\$ 300,000	\$ 300,000	\$ 2,497,000					\$ 2,497,000
10	North Fire Station	\$ 17,596,769	\$ 460,536						\$ -
11	Town Hall		\$ -		\$ 250,000		\$ 1,500,000	\$ 170,000	\$ 1,920,000
12	6th Street Facility/Old Purchasing				\$ 100,000				\$ 100,000
13	Midtown Beach Linear Park	\$ 470,000	\$ 80,000		\$ 190,000	\$ 4,500,000			\$ 4,690,000
14	Midtown Beach Linear Park								\$ -
14	Seaview Tennis and Sports Fields		\$ 92,514	\$ 200,000		\$ 700,000			\$ 900,000
15	Phipps Ocean Park Lifeguard Bldg	\$ 150,000							\$ -
16	Phipps Ocean Park Improvements								\$ -
17	Phipps Park Tennis Resurface & Fence Replacement		\$ 1,595						\$ -
18	Marina Compactor Relocation	\$ 500,000	\$ 420,570						\$ -
Total Town Facilities		\$ 24,468,233	\$ 2,428,683	\$ 5,000,000	\$ 1,440,000	\$ 5,500,000	\$ 1,725,000	\$ 225,000	\$ 13,890,000
	Water Feasibility Study	\$ 771,330	\$ 75,501	\$ 100,000					\$ 100,000
CIP Expenditures - Subtotal			\$22,236,098	\$21,355,000	\$19,185,000	\$ 29,900,000	\$ 27,055,000	\$ 23,265,000	\$120,535,000
Town Wide Undergrounding Transfer - Sales Tax			\$ 500,000	\$ 125,000					\$ 125,000
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			\$ 47,650,461						\$ -
CIP Expenditures			\$71,386,560	\$22,480,000	\$20,185,000	\$ 30,900,000	\$ 28,055,000	\$ 24,265,000	\$125,660,000
REVENUES									
	General Fund Transfer		\$ 14,250,622	\$ 13,750,000	\$ 14,000,000	\$ 14,500,000	\$ 15,000,000	\$ 15,500,000	\$ 72,750,000
	Transfer from Building Fund		\$ 60,000						\$ -
	Transfer from Marina Fund		\$ 4,000,000			\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 18,000,000
	Water Main Improvements		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
	Grants		\$ 90,000	\$ 100,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 400,000
	Donation		\$ 32,587,000						\$ -
	Interest		\$ 2,000,000	\$ 2,250,000	\$ 1,250,000	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 5,500,000
	1 Cent Sales Tax		\$ 500,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Capital Improvement Program Revenues			\$54,487,622	\$17,225,000	\$16,550,000	\$ 22,500,000	\$ 22,500,000	\$ 23,000,000	\$101,775,000
	Surplus/(Deficit)		\$ (16,898,938)	\$ (5,255,000)	\$ (3,635,000)	\$ (8,400,000)	\$ (5,555,000)	\$ (1,265,000)	\$(23,885,000)
	Beginning Reserve Balance		\$ 22,284,036	\$ 5,385,098	\$ 130,098	\$ (3,504,902)	\$ (11,904,902)	\$ (17,459,902)	
	Ending Reserve Balance		\$ 5,385,098	\$ 130,098	\$ (3,504,902)	\$ (11,904,902)	\$ (17,459,902)	\$ (18,724,902)	

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Revenues						
Trsfr from General Fund (001)	5,264,732	5,791,205	5,791,205	5,791,205	6,370,326	10.00%
Interest on Investments	1,176,144	2,788,426	1,500,000	1,200,000	700,000	(53.33%)
Grants/Local Revenue	3,230	270	10,876,950	20,877,864	659,493	(93.94%)
Miscellaneous Revenue	93,728	-	-	-	-	-%
TOTALS	6,537,834	8,579,901	18,168,155	27,869,069	7,729,819	(57.45%)
Expenses						
Salaries and Wages	154,415	79,178	142,746	142,746	127,472	(10.70%)
Employee Benefits	55,766	48,181	62,115	57,198	60,060	(3.31%)
Contractual	60,357	39,558	23,050	59,850	70,950	207.81%
Commodities	968	2,780	8,200	4,246	5,300	(35.37%)
Capital Outlay	327	-	-	-	-	-%
Projects	1,420,961	1,867,852	31,709,000	21,412,000	2,884,824	(90.90%)
Reserve for Projects	-	-	34,724,193	-	49,629,677	42.93%
Transfer to Debt Service	509,135	508,463	508,760	508,760	511,417	0.52%
TOTALS	2,201,930	2,546,013	67,178,064	22,184,800	53,289,700	(20.67%)
Total Revenues Over/(Under) Expenses	4,335,904	6,033,888	(49,009,909)	5,684,269	(45,559,881)	
Beginning Fund Equity	33,769,090	38,104,995	44,138,884	44,138,884	49,823,153	
Ending Net Assets	38,104,995	44,138,884	(4,871,025)	49,823,153	4,263,272	

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 FY2025, this fiscal year. Preparations are underway for major rehabilitation of the Mid-Town seawall in FY2027. FY2025 budget includes a sand search, resiliency projects, and the required physical, biological, and sea turtle nesting monitoring.

Carry Over Projects

Unexpended project balances to be carried over in FY2026.

Transfer to Debt Services

Principal and interest repayment on 2013 debt issue continues into FY2026 and remains consistent with FY2025.

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 FY2026 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 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	FY2022	FY2023	FY2024	FY2025	FY2026
Coastal Coordinator	0.000	0.000	0.000	0.000	1.000
Coastal Program Manager	1.000	1.000	1.000	1.000	0.000

Coastal Management Program Requested FY 2026 Budget and 10 Year Plan

Project Name	Accumulated Project Budget Through FY2025	FY2025 Available Balance as of 4/28/25	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
EXPENDITURES												
ANNUAL PROGRAM ACTIVITIES												
1	Coastal Management Program Operating Expenses	\$ -	\$ 204,841	\$ 210,986	\$ 217,316	\$ 223,835	\$ 230,550	\$ 237,467	\$ 244,591	\$ 251,929	\$ 259,486	\$ 267,271
2	BMA Physical Monitoring (BMA Required)	\$ 163,980	\$ 257,500	\$ 265,225	\$ 273,182	\$ 281,377	\$ 289,819	\$ 298,513	\$ 307,468	\$ 316,693	\$ 326,193	\$ 335,979
3	BMA Sea Turtle Nesting Monitoring (BMA Required)	\$ -	\$ 297,826	\$ 306,761	\$ 315,964	\$ 325,443	\$ 335,206	\$ 345,262	\$ 355,620	\$ 366,288	\$ 377,277	\$ 388,595
4	BMA Biological Monitoring (BMA Required)	\$ 215,574	\$ 323,998	\$ 333,718	\$ 343,729	\$ 354,041	\$ 364,663	\$ 375,602	\$ 386,871	\$ 398,477	\$ 410,431	\$ 422,744
5	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
6	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
7	Flooding And Climate Change	\$ 923,180	\$ 309,000	\$ 319,000	\$ 328,000	\$ 338,000	\$ 348,000	\$ 358,000	\$ 369,000	\$ 380,000	\$ 391,000	\$ 402,000
8	Water Level Monitoring	\$ -	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
9	Lobbying	\$ 21,500	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
10	Dune Vegetation Maintenance	\$ 296,192	\$ 55,000	\$ 58,000	\$ 61,000	\$ 64,000	\$ 67,000	\$ 70,000	\$ 74,000	\$ 78,000	\$ 82,000	\$ 86,000
11	General Coastal Engineering	\$ 65,119	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
12	Annual Debt Service Payment	\$ -	\$ 511,417	\$ 512,778	\$ 512,395	\$ 511,062	\$ 510,867	\$ 510,832	\$ 511,710	\$ 512,772	\$ 512,562	\$ 513,298
13	Beach Cleaning (Public Beaches)	\$ 113,075	\$ 206,000	\$ 212,180	\$ 218,545	\$ 225,102	\$ 231,855	\$ 238,810	\$ 245,975	\$ 253,354	\$ 260,955	\$ 268,783
14	Public Communication	\$ 9,261	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
	Annual Program Activities Subtotal	\$ 1,827,881	\$ 2,581,082	\$ 2,634,148	\$ 2,685,631	\$ 2,738,360	\$ 2,793,459	\$ 2,849,987	\$ 2,910,734	\$ 2,973,012	\$ 3,035,404	\$ 3,100,171
PLANNED PROJECTS												
1	Townwide: Seawall/Non-Structural Inventory Assessment & Analysis	\$ 1,116,000	\$ 1,116,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Townwide: Seawall Replacement/ Last Line of Defense Rehabilitation	\$ 6,000,000	\$ -	\$ -	\$ 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: Shoreline Fortification (Lagoon side)	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Townwide: Groin Assessment	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000	\$ -
5	Townwide: Regional Sand Needs/ Sand Search	\$ 1,950,000	\$ 256,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Inlet: Sand Transfer Plant Maintenance	\$ 57,606	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
7	Inlet: Sand Transfer Plant Repairs	\$ 2,024,919	\$ 1,915,739	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000

Coastal Management Program Requested FY 2026 Budget and 10 Year Plan (continued)

Project Name	Accumulated Project Budget Through FY2025	FY2025 Available Balance as of 4/28/25	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
8 Inlet: Sand Forepassing		\$ 385,000	\$ -	\$ 742,000	\$ -	\$ 787,000	\$ -	\$ 803,000	\$ -	\$ 819,000	\$ -	\$ 835,000
9 Bradley Park Bulkhead Replacement		\$ -	\$ -	\$ -	\$ 600,000	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 N Lake Way Living Shoreline		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Mid-Town Beach Renourishment Engineering/Permitting		\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -
12 Mid-Town Beach Renourishment Construction	\$ 3,000,000	\$ 1,746,419	\$ -	\$ 16,000,000	\$ -	\$ -	\$ -	\$ 1,400,000	\$ -	\$ -	\$ 20,000,000	\$ -
13 Mid-Town Groin Replacement	\$ 3,000,000	\$ 2,886,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Mid-Town Seawall Replacement	\$ 11,500,000	\$ 16,372,989	\$ 1,000,000	\$ 6,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Mid-Town Temporary Dune		\$ -	\$ -	\$ 430,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Mid-Town Mitigation - Coral Nursery/ Transplantation (Regulatory Required)		\$ 200,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
17 Mid-Town Mitigation - Artificial Reef Construction [*Carryover from FY 16]	\$ 7,040,942	\$ 6,679,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 Reach 7: Phipps Nourishment Engineering/Permitting		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 90,000	\$ -
19 Reach 7: Phipps Ocean Park/Reach 7 Beach Nourishment Construction	\$ 23,350,000	\$ 5,512,789	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,600,000	\$ -	\$ -	\$ 1,400,000	\$ -
20 Reach 8: South End Palm Beach Restoration Permitting		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Reach 8: Construction Access Easement and Site Restoration		\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -
22 Reach 8: Dune/Beach Construct Concurrently with Mid-Town or Phipps	\$ 3,073,828	\$ 3,073,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000	\$ -	\$ -	\$ 3,600,000	\$ -
23 Reach 8: Biological Monitoring (Non-BMA, Regulatory Required)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Reach 8: Project Engineering Report (Non-BMA, Regulatory Required)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Reach 8: Beach Tilling (Non-BMA, Regulatory Required)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 Reach 8: Escarpment Removal (Non-BMA, Regulatory Required)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Expenditures/Encumbrances to Date		\$ 23,679,340										
Planned Projects Subtotal		\$ 63,952,257	\$ 1,920,000	\$ 25,692,000	\$ 2,070,000	\$ 12,087,000	\$ 2,220,000	\$ 35,323,000	\$ 1,220,000	\$ 2,039,000	\$ 27,040,000	\$ 2,305,000
TOTALS		\$ 65,780,138	\$ 4,501,082	\$ 28,326,148	\$ 4,755,631	\$ 14,825,360	\$ 5,013,459	\$ 38,172,987	\$ 4,130,734	\$ 5,012,012	\$ 30,075,404	\$ 5,405,171

Coastal Management Program Requested FY 2026 Budget and 10 Year Plan (continued)

Source	Outlook										
	FY2025 Estimated	FY2026 Estimated	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2030 Estimated	FY2031 Estimated	FY2032 Estimated	FY2033 Estimated	FY2034 Estimated	FY2035 Estimated
REVENUES											
General Fund Transfer	\$ 5,791,205	\$ 6,370,326	\$ 7,007,359	\$ 7,708,094	\$ 8,478,904	\$ 9,326,794	\$ 10,259,474	\$ 11,285,421	\$ 12,413,963	\$ 13,655,360	\$ 15,020,895
County	\$ 4,670,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,520,000	\$ -	\$ -	\$ 280,000	\$ -
State portion of FEMA projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	\$ 10,876,950	\$ 659,493	\$ 7,231,278	\$ 699,656	\$ 720,646	\$ 742,265	\$ 12,893,533	\$ 787,469	\$ 811,093	\$ 10,975,426	\$ 860,489
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,190,000	\$ -
FEMA (including Mid-Town, Phipps, and Reach 8)	\$ 5,330,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 700,000	\$ 700,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Grants Receivable	\$ 3,700,000										
TOTALS	\$31,069,069	\$ 7,729,819	\$ 14,838,636	\$ 9,007,751	\$ 9,799,550	\$ 10,669,059	\$ 29,273,007	\$ 12,672,890	\$ 13,825,056	\$ 33,700,786	\$ 16,481,384
NET ANNUAL COST											
	Surplus/ (Deficit)										
Surplus/Deficit	\$(34,711,069)	\$ 3,228,737	\$ (13,487,512)	\$ 4,252,120	\$ (5,025,810)	\$ 5,655,600	\$ (8,899,980)	\$ 8,542,156	\$ 8,813,044	\$ 3,625,381	\$ 11,076,214
FUND BALANCE											
Fund Balance 10/1	\$44,138,883	\$ 9,427,814	\$ 12,656,551	\$ (830,960)	\$ 3,421,159	\$ (1,604,651)	\$ 4,050,949	\$ (4,849,031)	\$ 3,693,125	\$ 12,506,169	\$ 16,131,550
Fund Balance 9/30	\$ 9,427,814	\$ 12,656,551	\$ (830,960)	\$ 3,421,159	\$ (1,604,651)	\$ 4,050,949	\$ (4,849,031)	\$ 3,693,125	\$ 12,506,169	\$ 16,131,550	\$ 27,207,764



FUND 311: WORTH AVENUE MAINTENANCE FUND

Revenue and Expense Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Revenues						
Special Assessment Revenue	389,540	418,140	408,558	408,558	462,155	13.12%
Interest on Investments	6,324	5,546	1,000	5,000	1,000	-%
Donations/Miscellaneous	5,000	5,000	5,000	5,000	5,000	-%
TOTALS	400,865	428,686	414,558	418,558	468,155	12.93%
Expenses						
Maintenance Costs	333,046	348,480	414,558	400,000	558,155	34.64%
TOTALS	333,046	348,480	414,558	400,000	558,155	34.64%
Total Revenues Over/(Under) Expenses	67,818	80,207	-	18,558	(90,000)	
Beginning Fund Equity	246,291	314,109	394,316	394,316	412,874	
Ending Net Assets	314,109	394,316	394,316	412,874	322,874	

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 2026 Proposed Annual Budget





Marina Enterprise Fund

Town of Palm Beach / FY 2026 Proposed Annual Budget



TOWN OF PALM BEACH

Town Marina

MEMORANDUM

TO: Kirk W. Blouin, Town Manager
 FROM: Carolyn Stone, Deputy Town Manager
 SUBJECT: FY2026 Town Marina Budget Highlights
 DATE: April 21, 2025

The following document highlights the Town Marina budget. This memo contains comparisons between FY2025 and FY2026 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

FY2026 Requested: \$3,306,283
FY2025 Approved: \$3,476,197

This represents a decrease of 4.9%, \$169,914. The majority of this decrease is tied to the projected reduction in annual lease revenue, which will result in an estimated decrease for the State of Florida Submerged Land Lease.

Revenue

FY2026 Requested: \$15,347,813
FY2025 Approved: \$14,693,000

This represents increase 4.5%, or \$654,813

Net Income

FY2026 Revenue: \$15,347,813
FY2026 Expenses: \$3,306,283

This represents an projected Net Income of \$12,041,530

Notable Budget Changes

Salaries

- ▶ 5.7% increase, \$27,546

Marina Manager; Dockmaster; Office Manager; Facilities Maintenance Worker; 0.1 Administrative Assistant; 0.1 Assistant Director of Recreation; 0.25 Deputy Town Manager; 0.1 Recreation Facilities Maintenance Supervisor.

Benefits

- ▶ 15.4% increase, \$36,624

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

- ▶ 8.7% overall decrease: \$233,585.
 - Other Contractual Services decreased 3% or \$9,510 due to contractual labor costs for security and dock attendants.
 - Electric increased 8.3% or \$50,000 based on prior years' actuals.
 - Rental and Leases decreased 37.5% (\$300,000) due to cost associated with submerged land lease. These fees are collected in the lease and then pass through as an expense to the State. The higher the revenue for the marina, the more is due to the State.
 - Calculated as percentage of 6% of annual dockage revenue plus base fee. Generally based upon the previous year's revenue, with a base of \$137,000
 - Building Maintenance decreased 21.1% or \$4,000, due to prior years' actuals.
 - Town Dock Maintenance increased of 100% or \$15,000 due to increases in the number of non-warranty repairs and general maintenance

Town Marina FY2026 Revenue Projection
FY2025 to FY2026 Budget-to-Budget Comparison for the Town Marina

Program Revenue	FY2025 Budget	FY2025 Estimated	FY2026 Requested	FY25/26 Difference \$	FY25/26 Difference %
(509) Marina Enterprise Fund	\$ 14,693,000.00	\$ 14,752,146.00	\$ 15,347,813.00	\$ 654,813.00	4.5%

Program Operating Expenses	FY2025 Budget	FY2025 Estimated	FY2026 Proposed	FY25/26 Difference \$	FY25/26 Variance %
(509) Marina Enterprise Fund	\$ 3,476,197.00	\$ 3,038,424.00	\$ 3,306,282.61	\$ (169,914.39)	-4.9%

Operating Cost Recovery Estimates

Program Area	FY2025 Budget	FY2025 Estimated	FY2026 Proposed
(509) Marina Enterprise Fund	422.70%	485.50%	464.20%

Account Number	Account Description	FY2025 Anticipated Amount	FY2026 Proposed Amount
401.344.220	Annual Slip Rental	9,715,986	10,323,660
401.344.230	Transient Slip Rental	3,800,000	3,902,153
401.344.240	Electricity	640,000	600,000
401.344.250	Waiting List Application Fee	20,000	20,000
401.344.270	Tender Rental	800	-
401.361.121	Fmivt Interest - Dock Replace	225,000	250,000
401.361.130	PFM/TD Bank Interest Income	350,000	250,000
401.369.520	Sales Tax Commissions - Other	360	-
401.369.200	Merchandise		2,000
401.381.180	Transfer from Retained Earnings		1,201,176
TOTAL		14,752,146	16,548,989

2026 Marina Rates

Includes FY26 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
FY2026 Proposed	\$ 2.80	\$ 2.80	\$ 3.05	\$ 3.05	\$ 3.05	\$ 4.30	\$ 4.30	\$ 4.30	\$ 4.30	\$ 4.30	\$ 4.65	\$ 4.65	\$ 5.00	\$ 5.25	\$ 5.25	\$ 5.25	\$ 5.25
FY2025 Approved	\$ 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

TRANSIENT WINTER DAILY (October 1 - May 31)																	
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2026 Proposed	\$ 6.60	\$ 6.60	\$ 7.60	\$ 7.60	\$ 7.60	\$ 10.30	\$ 10.30	\$ 10.30	\$ 10.30	\$ 10.30	\$ 10.75	\$ 10.75	\$ 11.90	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
FY2025 Approved	\$ 6.30	\$ 6.30	\$ 7.25	\$ 7.25	\$ 7.25	\$ 9.80	\$ 9.80	\$ 9.80	\$ 9.80	\$ 9.80	\$ 10.75	\$ 10.75	\$ 11.90	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50

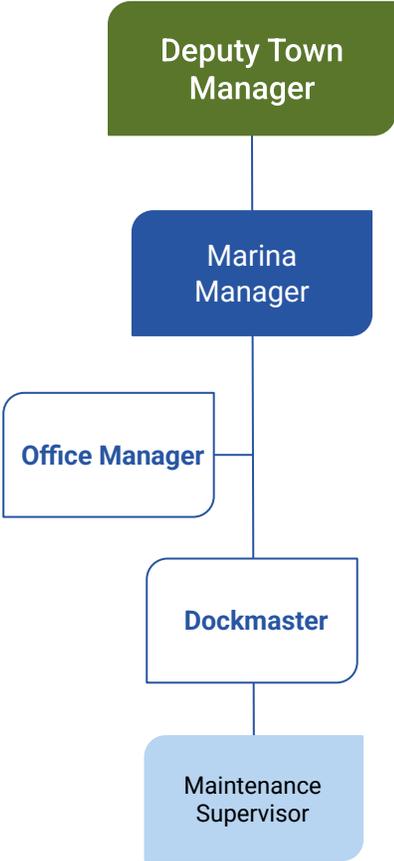
TRANSIENT WINTER MONTHLY (October 1 - May 31)																	
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2026 Proposed	\$ 5.30	\$ 5.30	\$ 6.10	\$ 6.10	\$ 6.10	\$ 8.20	\$ 8.20	\$ 8.20	\$ 8.20	\$ 8.20	\$ 8.60	\$ 8.60	\$ 9.50	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
FY2025 Approved	\$ 5.05	\$ 5.05	\$ 5.80	\$ 5.80	\$ 5.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 8.60	\$ 8.60	\$ 9.50	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00

TRANSIENT SUMMER DAILY (June 1 - September 30)																	
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2026 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
FY2025 Approved	\$ 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

TRANSIENT SUMMER MONTHLY (June 1 - September)																	
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2026 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	\$ 4.40	\$ 4.40	\$ 4.40	\$ 4.40	\$ 4.40
FY2025 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

Electricity Rates	
50 amp	\$15 per day/per cord
100 amp single phse	\$30 per day/per cord
100 amp 208 three phase	\$75 per day/per cord
100 amp 480 three phase	\$100 per cord/per day
200 amp 480 three phase	\$200 per cord/per day

MARINA ENTERPRISE FUND ORGANIZATIONAL CHART

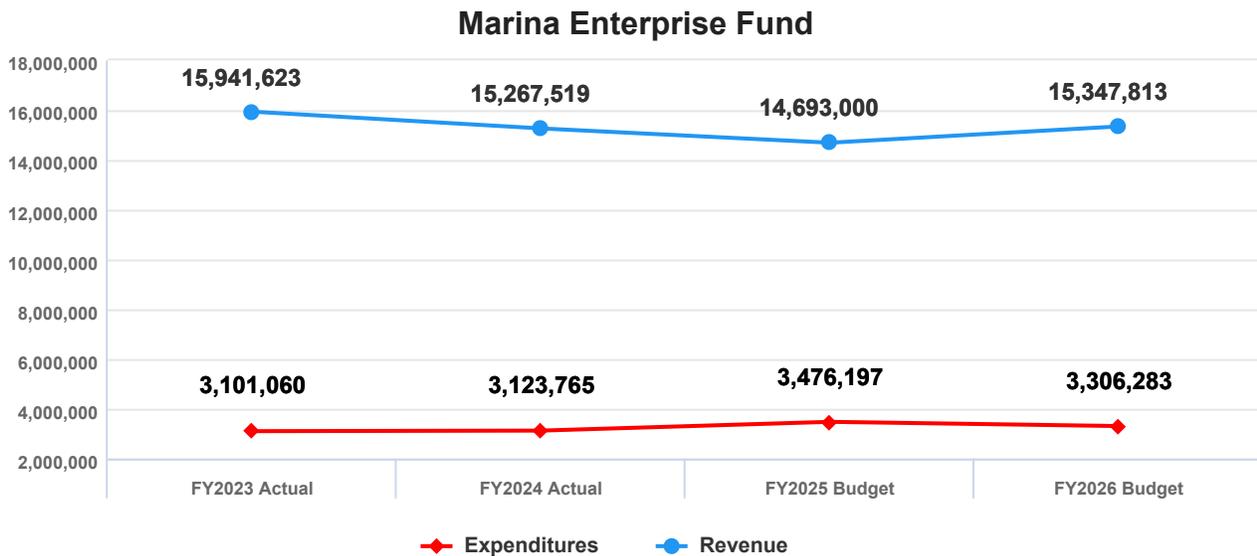


FUND 401: MARINA ENTERPRISE FUND

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 are leased annually, monthly or daily. The marina property offers 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 Marina Manager 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 Dockmaster, Office Manager and Dock Attendants. A Marina Maintenance Supervisor provides routine maintenance services and in-house repairs.



FUND 401: MARINA ENTERPRISE FUND

Revenue and Expense Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Revenues							
Annual/Seasonal Leases	11,202,114	9,830,967	9,850,000	9,850,000	9,715,986	10,323,660	4.81%
Transient Rental	3,235,785	3,377,001	3,670,000	3,670,000	3,800,000	3,902,153	6.33%
Electricity	683,447	667,712	650,000	650,000	640,000	600,000	(7.69%)
Waiting List Applic Fee	70,000	60,000	20,000	20,000	20,000	20,000	-%
Tender Rental	-	-	-	-	800	-	-%
Merchandise	-	-	3,000	3,000	-	2,000	(33.33%)
Interest Earnings	749,916	1,331,309	500,000	500,000	575,000	500,000	-%
Sales Tax Commissions	360	330	-	-	360	-	-%
Miscellaneous Revenue	(⁰)	200	-	-	-	-	-%
TOTALS	15,941,623	15,267,519	14,693,000	14,693,000	14,752,146	15,347,813	4.46%
Expenses							
Salaries and Wages	390,247	491,591	485,714	485,714	484,014	513,260	5.67%
Employee Benefits	189,126	208,853	237,924	237,924	237,954	274,548	15.39%
Contractual	2,467,490	2,399,370	2,698,859	2,698,859	2,292,120	2,465,274	(8.65%)
Commodities	54,197	23,951	53,700	53,700	24,336	53,200	(0.93%)
TOTALS	3,101,060	3,123,765	3,476,197	3,476,197	3,038,424	3,306,283	(4.89%)
Over/(Under) Expenses	12,840,563	12,143,753	11,216,803	11,216,803	11,713,722	12,041,530	
Depreciation	(1,800,390)	(1,806,457)	(1,718,888)	(1,718,888)	(1,797,289)	(1,718,888)	
Capital Expenses	(43,323)	(70,449)	(623,125)	(634,474)	-	-	
Reclass to Capital Assets	-	63,475	-	-	-	-	
Contingency	-	-	(173,680)	(173,680)	-	(165,664)	
Transfer to General Fund	(620,465)	(1,096,000)	(1,109,000)	(1,109,000)	(1,109,000)	(1,210,435)	
Transfer to TWUU Fund	(2,600,000)	(4,100,000)	(6,000,000)	(6,000,000)	(6,000,000)	(8,000,000)	
Transfer to Capital (307)	-	-	(4,000,000)	(4,000,000)	(4,000,000)	-	
Pension/OPEB Expense	(33,993)	(23,327)	-	-	-	-	
Gain/(Loss) on disposal of asset	-	(17,542)	-	-	-	-	
Debt Service Costs	(675,006)	(633,360)	(1,996,244)	(1,996,244)	(1,996,244)	(1,999,238)	
M & I Reserve (1% Revenue)	-	-	(141,930)	(141,930)	(141,930)	(148,482)	
Total Revenues Over/(Under) Expenses	7,067,386	4,460,094	(4,546,064)	(4,557,413)	(3,330,741)	(1,201,176)	
Beginning Net Assets	12,006,656	19,074,042	23,534,136	23,534,136	23,534,136	20,203,395	
Ending Net Assets	19,074,042	23,534,136	18,988,072	18,976,724	20,203,395	19,002,219	

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 FY2026 budget includes a lump sum 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

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

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	FY2022	FY2023	FY2024	FY2025	FY2026
Deputy Town Manager	0.000	0.000	0.250	0.250	0.250
Assistant Town Manager	0.250	0.250	0.000	0.000	0.000
Marina Manager	0.000	0.000	1.000	1.000	1.000
Assistant Director of Recreation	0.100	0.100	0.100	0.100	0.100
Dockmaster	1.000	1.000	1.000	1.000	1.000
Office Manager	0.000	0.000	0.000	1.000	1.000
Administrative Assistant	1.100	1.100	1.100	0.100	0.000
Facilities Maintenance Worker	1.000	1.000	1.000	1.000	0.000
Marina Facilities Maintenance Supervisor	0.000	0.000	0.000	0.000	1.000
Recreation Facilities Maintenance Supervisor	0.100	0.100	0.100	0.100	0.100
Administrative Specialist	0.000	0.000	0.000	0.000	0.100
Assistant Dockmaster	1.000	1.000	0.000	0.000	0.000
Dock Attendant (Part Time)	0.000	0.000	1.125	1.125	1.800
	4.550	4.550	5.675	5.675	6.350

FUND 401: MARINA ENTERPRISE FUND

Marina Budget Forecast
Plan FY25 - FY35

Marina Income	FY2025 Budget	FY2026 Proposed	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
Annual/Seasonal Lease Revenue	9,850,000	10,323,660	10,633,370	10,952,371	11,280,942	11,619,370	11,967,951	12,326,990	12,696,800	13,077,704	13,470,035
Transient Rental	3,670,000	3,902,153	4,019,218	4,139,794	4,263,988	4,391,908	4,523,665	4,659,375	4,799,156	4,943,131	5,091,425
Sub-Total Dockage revenues	13,520,000	14,225,813	14,652,587	15,092,165	15,544,930	16,011,278	16,491,616	16,986,365	17,495,956	18,020,834	18,561,459
Utility Reimbursement	650,000	600,000	612,000	624,240	636,725	649,459	662,448	675,697	689,211	702,996	717,056
Investment Income	500,000	500,000	522,523	547,166	647,452	759,772	589,947	676,379	771,234	874,781	987,401
Merchandise	3,000	2,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Waiting List Fee	20,000	20,000	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	14,693,000	15,347,813	15,797,111	16,273,571	16,839,106	17,430,509	17,754,011	18,348,441	18,966,401	19,608,611	20,275,916
Marina Expenses											
Salaries and Wages	485,714	513,260	533,790	555,142	577,348	600,442	624,459	649,438	675,415	702,432	730,529
Employee Benefits	237,924	274,548	288,275	302,689	317,824	333,715	350,401	367,921	386,317	405,632	425,914
Contractual Costs	2,698,859	2,465,274	2,539,232	2,615,409	2,693,871	2,774,688	2,857,928	2,943,666	3,031,976	3,122,935	3,216,623
Commodities	53,700	53,200	54,796	56,440	58,133	59,877	61,673	63,524	65,429	67,392	69,414
Total Marina Operating Expenses	3,476,197	3,306,282	3,416,094	3,529,680	3,647,176	3,768,721	3,894,461	4,024,548	4,159,137	4,298,392	4,442,480
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	11,216,803	12,041,531	12,381,017	12,743,891	13,191,930	13,661,788	13,859,550	14,323,894	14,807,264	15,310,219	15,833,436

FUND 401: MARINA ENTERPRISE FUND

**Marina Budget Forecast
Plan FY25 - FY35**

Marina Income	FY2025 Budget	FY2026 Proposed	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
Other Non Operating Expenses											
Capital Expense	623,125	-	250,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Debt Service	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	2,009,444	2,014,900
Depreciation Reserve	1,718,888	1,718,888	1,718,888	1,718,888	1,718,888	1,718,888	1,718,888	1,718,888	1,718,888	1,718,888	1,718,888
Contingency	173,680	165,314	170,805	176,484	182,359	188,436	194,723	201,227	207,957	214,920	222,124
Maintenance and Improvement Reserve 1% of Revenue	141,930	148,478	152,746	157,264	161,917	166,707	171,641	176,721	181,952	187,338	192,885
Transfer to General Fund for Cost Allocation	1,109,000	1,109,000	1,142,270	1,176,538	1,211,834	1,248,189	1,285,635	1,324,204	1,363,930	1,404,848	1,446,993
Transfer to TWUU Fund	6,000,000	8,000,000	8,000,000	-	-	-	-	-	-	-	-
Transfer to Captial Fund	4,000,000	-	-	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Total Non Operating Expenses	15,762,867	13,140,918	13,431,209	11,277,205	11,328,717	11,375,784	11,428,450	11,476,759	11,530,758	11,585,438	5,645,791
Net Income Including all Operating and Non Operating Marina Expenses	(4,546,064)	(1,099,387)	(1,050,192)	1,466,686	1,863,214	2,286,004	2,431,100	2,847,135	3,276,506	3,724,781	10,187,645
Beginning Unrestricted Net Position	9,027,095	4,481,031	3,381,644	2,331,452	3,798,138	5,661,352	7,947,356	10,378,456	13,225,591	16,502,097	20,226,879
Ending Unrestricted Net Position	4,481,031	3,381,644	2,331,452	3,798,138	5,661,352	7,947,356	10,378,456	13,225,591	16,502,097	20,226,879	30,414,524
Depreciation Reserve Balance	12,019,331	13,738,219	15,457,107	17,175,995	18,894,883	20,613,771	22,332,659	24,051,547	25,770,435	27,489,323	29,208,211
Maintenance and Improvement Reserve	149,097	297,575	450,321	607,585	769,501	936,209	1,107,849	1,284,570	1,466,522	1,653,860	1,846,745
Total Reserves	16,649,459	17,417,438	18,238,880	21,581,718	25,325,736	29,497,336	33,818,965	38,561,708	43,739,054	49,370,062	61,469,480



Par 3 Enterprise Fund

Town of Palm Beach / FY 2026 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, Director of Recreation
SUBJECT: FY2026 Par 3 Golf Course Budget Highlights
DATE: April 21, 2025

The following document highlights the Palm Beach Par 3 Golf Course budget. This memo contains comparisons between FY2025 and FY2026 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

FY2026 Requested: \$3,458,485
FY2025 Approved: \$3,306,086

This represents an increase of 5%, \$152,399

Revenue

FY2026 Requested: \$5,340,480
FY2025 Approved: \$5,279,545

This represents an increase of 1%, \$60,935

Cost Recovery Projection for FY2026: 154%

Expenses

Salaries

- ▶ 3.5% overall increase: \$25,629

Golf Manager; Golf Course Superintendent; Assistant Golf Course Superintendent; Assistant Golf Manager; Irrigation and Spray Technician; Golf Course Mechanic; (2) Pro-Shop Assistants; 0.1 Administrative Specialist; 0.1 Assistant Director of Recreation; 0.25 Director of Recreation; 0.1 Recreation Facilities Maintenance Supervisor.

Benefits

- ▶ 13.5% increase: \$58,950

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

- ▶ 11.4% increase overall: \$127,620
 - o Other Contractual Services Maintenance: 7.4% increase or \$34,160 due to salary improvements of contracted services for maintenance.
 - o Other Contractual Services Operations: 12.1% increase or \$33,000 due to adding and adjusting staff to increase level of service.
 - o Leased Equipment: increase of \$76,000 due to the leasing of golf cart fleet.

Commodities

- ▶ 3.1% increase, \$27,200
 - o Chemical/Cleaning Supplies: 4.3% increase or \$5,000 due to the increase in cost of goods
 - o Other Supplies Operations: 11% increase or \$7,500 due to the increase in cost of goods
 - o Other Supplies Maintenance: 10% increase or \$10,000 due to the increase in cost of goods.

Construction in Progress

- ▶ Projects anticipated to be financed by the use of accumulated reserve funds:
 - o Relevel 9 tees \$60,000
 - o Install mini split in bag room \$8,000
 - o Paint new and old clubhouse exterior \$40,000
 - o Cart path repairs \$30,000
 - o Implementation of robotic mowers \$150,000

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

Account Number	Account Description	FY2025 Anticipated Amount	FY2026 Requested Amount
347.250	Resident Pass	17,000	16,000
347.271	Greens Fees Reg Rate	2,317,000	2,300,000
347.273	Greens Fees Res Rate	205,000	200,000
347.280	Riding Cart Resident Rate	61,000	61,500
347.281	Riding Cart Regular Rate	583,000	583,500
347.282	Marina Amenity (cart benefit)	19,950	19,950
347.285	Pull Cart Rental	31,000	33,000
347.290	Driving Range	169,000	172,000
347.291	Driving Range 10 Bucket	15,000	15,230
347.293	Outings	51,000	51,700
347.295	Town Tournaments	2,900	3,000
347.299	Merchandise Sales	890,000	860,000
347.400	Electric Reimbursement- Restaurant	7,000	6,500
347.950	Teaching Revenue	90,000	93,350
347.998	Gift Certificates Sold	40,000	44,000
347.999	Gift Certificates Redeemed	(28,000)	(44,000)
349.620	Club Rentals	163,000	167,750
361.130	Interest Income	150,000	100,000
362.140	F&B Rent	640,000	657,000
369.510	Sales Tax Commission	360	-
TOTAL		\$5,424,210	\$5,340,480

**Recreation Department – FY 2026 Proposed Fee Schedule
Exhibit II – Golf Course**

Fee Classification	FY2025		FY2026		Resident %	
	Approved	Requested	Approved	Requested	Approved	Requested
Winter Season (December 1 to April 30)	Non Resident	Non Resident	Resident	Resident	Resident %	Difference
Green Fee	\$ 72.00	\$ 76.00	\$ 55.00	\$ 57.00		33%
Green Fee (after 3:30 p.m. or 9 holes)	\$ 54.00	\$ 57.00	\$ 43.00	\$ 44.00		30%
Junior Green Fee	\$ 47.00	\$ 49.00	\$ 37.00	\$ 38.00		29%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$ 39.00	\$ 41.00	\$ 31.00	\$ 32.00		28%
Shoulder Season (November 1 - 30 and May 1 - 30)	Non Resident	Non Resident	Resident	Resident	Resident %	Difference
Green Fee	\$ 62.00	\$ 65.00	\$ 47.00	\$ 49.00		33%
Green Fee (after 3:30 p.m. or 9 holes)	\$ 46.00	\$ 48.00	\$ 36.00	\$ 37.00		30%
Junior Green Fee	\$ 42.00	\$ 44.00	\$ 33.00	\$ 34.00		29%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$ 33.00	\$ 35.00	\$ 26.00	\$ 27.00		30%
Summer Season (June 1 to October 31)	Non Resident	Non Resident	Resident	Resident	Resident %	Difference
Green Fee	\$ 42.00	\$ 43.00	\$ 33.00	\$ 33.00		30%
Green Fee (after 3:30 p.m. or 9 holes)	\$ 34.00	\$ 35.00	\$ 27.00	\$ 27.00		30%
Junior Green Fee	\$ 32.00	\$ 33.00	\$ 25.00	\$ 25.00		32%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$ 28.00	\$ 29.00	\$ 22.00	\$ 22.00		32%

Fee Classification	FY2025 Approved	FY2026 Requested	FY2025 Approved	FY2026 Requested	FY2025 Approved	FY2026 Requested
Other Fees	Winter Rate	Winter Rate	Shoulder Rate	Shoulder Rate	Summer Rate	Summer Rate
Riding Cart - Single - Non-Resident	\$ 21.00	\$ 22.00	\$ 21.00	\$ 22.00	\$ 17.00	\$ 18.00
Riding Cart - Single - Resident	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 14.00	\$ 14.00
Riding Cart - 9 Holes - Non-Resident	\$ 15.00	\$ 16.00	\$ 15.00	\$ 16.00	\$ 13.00	\$ 13.00
Riding Cart - 9 Holes - Resident	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 10.00	\$ 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	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 12.00	\$ 12.00

Practice Range	FY2025 Approved	FY2026 Requested
Small Bucket	\$ 10.00	\$ 10.00
Medium Bucket	\$ 16.00	\$ 16.00
Large Bucket	\$ 19.00	\$ 20.00
12 Large Bucket Program	\$ 180.00	\$ 192.00

Club Rentals	FY2025 Approved	FY2026 Requested
Rental Clubs (Adult)	\$ 37.00	\$ 38.00
Rental Clubs (9 holes or Youth)	\$ 26.00	\$ 27.00

Fee Classification	FY2025 Approved	FY2026 Proposed
Annual Passes	Resident Rate	Resident Rate
Annual Pass - Single	\$ 3,050	\$ 3,200
Annual Pass - Double	\$ 4,600	\$ 4,800
Annual Pass - Junior	\$ 2,150	\$ 2,250

* 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.

updated 3/13/2025

FY2025 to FY2026 Budget-to-Budget Comparison for the Recreation Department

Program Revenue	FY2025 Budget	FY2025 Estimated	FY2026 Requested	FY25/26 Difference \$	FY25/26 Difference %
(312) Tennis Programs & Facilities	\$501,944	\$696,894	\$718,744	\$216,800	43.2%
(313) Recreation Center/Seaview Park	\$954,916	\$952,616	\$1,065,016	\$110,100	11.5%
General Fund Sub-Total	\$1,456,860	\$1,649,510	\$1,783,760	\$326,900	22.4%
(620) Par 3 Golf Course Enterprise Fund	\$5,279,545	\$5,424,210	\$5,340,480	\$60,935	1.2%

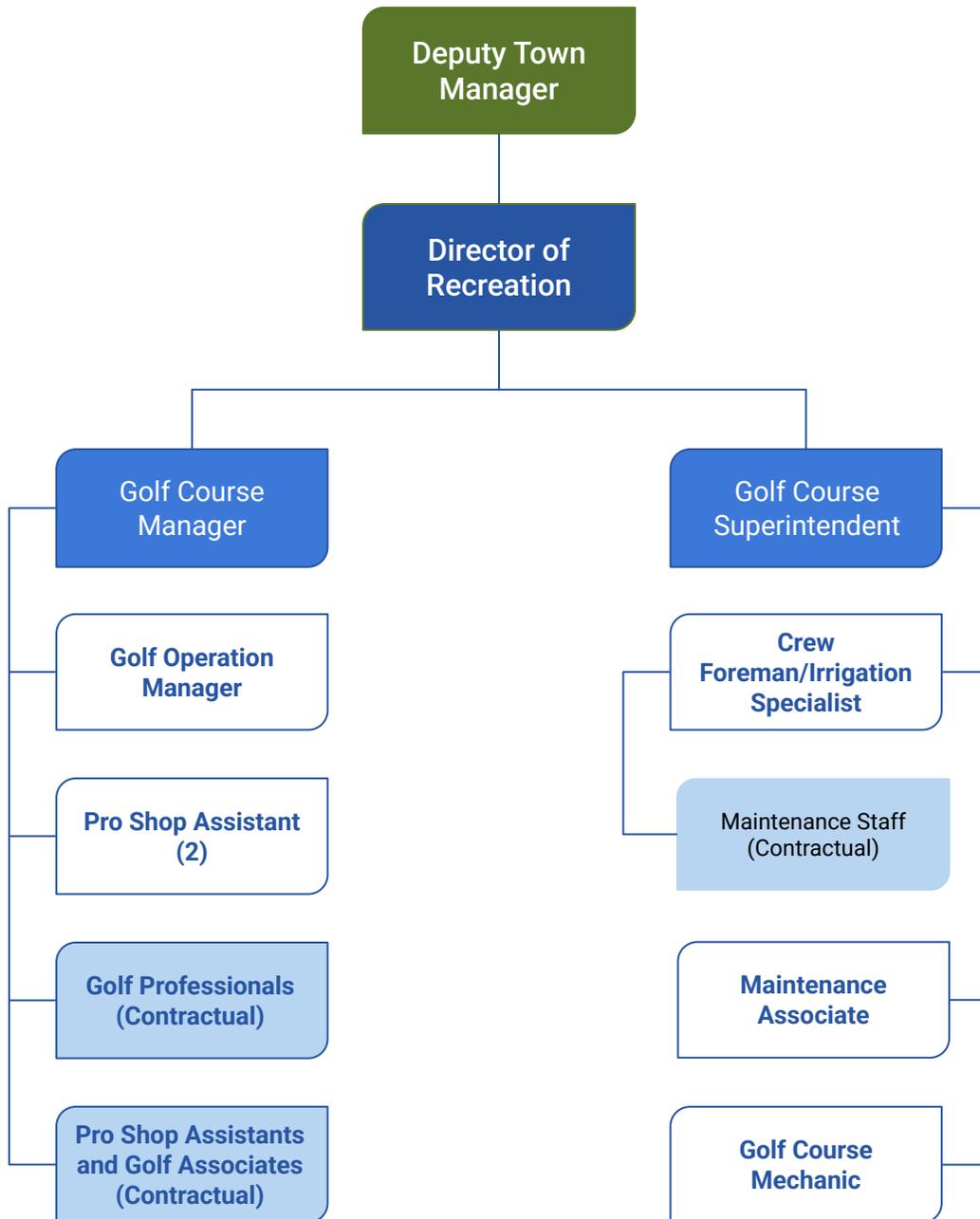
Program Operating Expenses	FY2025 Budget	FY2025 Estimated	FY2026 Requested	FY25/26 Difference \$	FY25/26 Variance %
(311) Administration	\$368,841	\$364,214	\$405,527	\$36,686	9.9%
(312) Tennis Programs & Facilities	\$813,996	\$801,296	\$884,468	\$70,472	8.7%
(313) Recreation Center/Seaview Park	\$1,614,177	\$1,561,766	\$1,616,783	\$2,606	0.2%
General Fund Sub-Total	\$2,797,014	\$2,727,276	\$2,906,778	\$109,764	3.9%
(620) Par 3 Golf Course Enterprise Fund	\$3,306,086	\$3,519,278	\$3,458,485	\$152,399	4.6%

Operating Cost Recovery Estimates

Program Area	FY2025 Budget	FY2025 Estimated	FY2026 Proposed
(312) Tennis Programs & Facilities	61.7%	87.0%	65.9%
(313) Recreation Center/Seaview Park	59.2%	61.0%	61.4%
(620) Par 3 Golf Course Enterprise Fund	159.7%	154.1%	154.4%

c: Rance Gaede, 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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Revenues							
Golf Teaching Services	88,883	94,892	93,350	93,350	90,000	93,350	-%
Resident Pass Fees	24,490	12,450	14,000	14,000	17,000	16,000	14.29%
12 Play Pass - Regular Rate	9,677	-	-	-	-	-	-%
12 Play Pass - Resident Rate	5,635	455	-	-	-	-	-%
Greens Fees - Regular Rate	1,395,967	1,792,743	2,300,000	2,300,000	2,317,000	2,300,000	-%
Greens Fees - Resident Rate	42,950	101,689	200,000	200,000	205,000	200,000	-%
Greens Fees - Reg Weekends & Holidays	678,024	520,097	-	-	-	-	-%
Greens Fees - Resident Weekend & Holidays	171,657	129,004	-	-	-	-	-%
Merchandise Sales	879,079	891,478	850,000	850,000	890,000	860,000	1.18%
Food and Beverage Sales	655,053	657,432	657,000	657,000	640,000	657,000	-%
Riding Cart Rental - Resident Rate	70,024	64,198	61,500	61,500	61,000	61,500	-%
Riding Cart Rental - Regular Rate	589,811	577,927	583,500	583,500	583,000	583,500	-%
Marina Amenity	19,000	19,947	19,950	19,950	19,950	19,950	-%
Pull Cart Rental	27,608	30,313	31,900	31,900	31,000	33,000	3.45%
Club Rentals	155,294	158,446	167,750	167,750	163,000	167,750	-%
Driving Range	169,984	172,045	174,165	174,165	169,000	172,000	(1.24%)
Driving Range - 10 bucket program	18,907	15,140	15,230	15,230	15,000	15,230	-%
Programs and Special Events	8,878	1,423	3,000	3,000	2,900	3,000	-%
Golf Outings	80,427	67,501	51,700	51,700	51,000	51,700	-%
Gift Certificates Sold	44,560	39,217	40,000	40,000	40,000	44,000	10.00%
Gift Certificates Redeemed	(27,012)	(28,250)	(40,000)	(40,000)	(28,000)	(44,000)	10.00%
Sales Tax Commission	360	360	-	-	360	-	-%
Electricity - Par 3	6,284	6,572	6,500	6,500	7,000	6,500	-%
Interest Income	165,390	240,528	50,000	50,000	150,000	100,000	100.00%
Miscellaneous Revenue	43	126	-	-	-	-	-%
TOTALS	5,280,973	5,565,733	5,279,545	5,279,545	5,424,210	5,340,480	1.15%
Expenses							
Salaries and Wages	638,566	707,943	732,596	732,596	705,500	758,225	3.50%
Employee Benefits	342,235	384,052	435,445	435,445	445,353	494,394	13.54%
Contractual	1,065,762	1,136,934	1,122,020	1,126,320	1,218,497	1,249,640	11.37%
Commodities	842,319	855,384	879,025	879,025	930,928	906,225	3.09%
Capital Outlay	(81,319)	-	229,000	373,176	369,000	100,000	(56.33%)
TOTALS	2,807,563	3,084,313	3,398,086	3,546,561	3,669,278	3,508,485	3.25%
Operating Revenues Over/(Under) Expenses	2,473,410	2,481,420	1,881,459	1,732,984	1,754,932	1,831,995	
Depreciation	(296,406)	(284,029)	(355,110)	(355,110)	(355,110)	(355,110)	
Capital Projects and Equipment Purchases	(496,141)	(342,322)	(207,000)	(268,377)	(133,377)	(288,000)	
Assets	(71,893)	(101,564)	-	-	-	-	
Pension/OPEB Expense	(337,612)	(27,817)	-	-	-	-	
Contingency	-	-	(157,951)	(157,951)	-	(176,031)	
Transfer to Debt Service	(187,426)	(188,207)	(183,999)	(183,999)	(183,999)	(184,998)	
Transfer to General Fund	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(100,000)	
Total Revenues Over/(Under) Expenses	1,058,932	1,512,480	952,399	742,547	1,057,446	727,856	
Beginning Net Assets	12,902,457	13,961,389	15,473,869	15,473,869	15,473,869	16,531,315	
Ending Net Assets	13,961,389	15,473,869	16,426,268	16,216,415	16,531,315	17,259,171	

FUND 402: PAR 3 ENTERPRISE FUND

GOLF REVENUES

Teaching Services

Percentage of lesson fees taught by contracted Golf Pros

Resident Pass Fees

Fee paid by resident for annual pass

12-Play-Pass – Regular Rate

Fee paid for 12-play multi use pass by non-resident

12-Play Pass – Resident Rate

Fee paid for 12-play multi use pass by Palm Beach resident

Greens Fees – Regular Rate

Fee paid for daily play by non-residents

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 FY2026 budget includes a lump sum 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

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	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Recreation	0.000	0.000	0.250	0.250	0.250
Division Director of Recreation	0.250	0.250	0.000	0.000	0.000
Golf Manager	1.000	1.000	1.000	1.000	1.000
Assistant Director of Recreation	0.100	0.100	0.100	0.100	0.100
Golf Course Superintendent	1.000	1.000	1.000	1.000	1.000
Assistant Golf Manager	0.000	0.000	0.000	1.000	1.000
Assistant Golf Course Superintendent	0.000	0.000	0.000	1.000	1.000
Crew Foreman/Irrigation Specialist	1.000	1.000	1.000	0.000	0.000
Recreation Facilities Maintenance Supervisor	0.100	0.100	0.100	0.100	0.100
Administrative Specialist	0.000	0.000	0.000	0.000	0.100
Golf Operations Supervisor	1.000	1.000	1.000	0.000	0.000
Golf Course Mechanic	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	0.100	0.100	0.100	0.100	0.000
Irrigation and Spray Technician	0.000	0.000	1.000	1.000	1.000
Pro-Shop Assistant	0.000	1.000	2.000	2.000	2.000
Maintenance Associate	0.000	1.000	0.000	0.000	0.000
Senior Golf Associate	1.000	0.000	0.000	0.000	0.000
Golf Course Associate (Part Time)	0.309	0.290	0.000	0.000	0.000
Maintenance Associate (Part Time)	0.750	0.750	0.000	0.000	0.000
	7.609	8.590	8.550	8.550	8.550

FUND 402: PAR 3 ENTERPRISE FUND

**Par 3 Golf Course Five Year Capital Improvement Plan
FY2026 Budget**

Description	Location	FY2025 Carryover	FY2026 Estimated	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2030 Estimated	FY2026- 2030 Total
Expenditures								
Recreation								
Par 3 Golf Course								
Synthetic Turf Replacement	Golf Course		30,000			25,000		\$ 55,000
Paint New/Old Clubhouse (Exterior)	Clubhouse			40,000			45,000	\$ 85,000
Paint Interior and Replace Wallpaper			30,000				35,000	\$ 65,000
Add or Replace Exterior Cameras			42,000				50,000	\$ 92,000
AC Replacements (Multiple Units)	Clubhouse				40,000	40,000		\$ 80,000
Sealcoat/Stripe Parking Lot	Clubhouse				25,000			\$ 25,000
Replace all Parking Lot Lights			60,000					\$ 60,000
New Carpet in Proshop	Clubhouse		15,000					\$ 15,000
Chairlift on Back Stairs	Clubhouse	15,615						\$ -
Sox Erosion System installed	Clubhouse	60,000						\$ -
Replace Skid Steer Pump Station	Clubhouse		30,000					\$ 30,000
Expand/Resurface Parking Lot	Golf Course	20,464						\$ -
Resod Driving Range	Golf Course	21,000						\$ -
Concrete repair clubhouse and cart paths	Golf Course	120,000		25,000				\$ 25,000
Landscaping Improvements	Golf Course	20,000						\$ -
Relevel 9 Tees/enhance	Golf Course	50,000		60,000		60,000		\$ 120,000
Renovate Old Clubhouse Restrooms	Golf Course	250,000						\$ -
Renovate Irrigation System	Golf Course	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		\$ 597,079	\$ 207,000	\$ 125,000	\$ 2,815,000	\$ 125,000	\$ 130,000	\$ 3,402,000
REVENUES								
Source								
M&I Reserve			\$ 207,000	\$ 125,000	\$ 2,815,000	\$ 125,000	\$ 130,000	\$ 3,402,000
Financing								\$ -
Reserves								\$ -
Interest								\$ -
Capital Improvement Program Revenues			\$ 207,000	\$ 125,000	\$ 2,815,000	\$ 125,000	\$ 130,000	\$ 3,402,000
NET COST								
(Surplus / (Deficit))								
Sub-Total - Net Cost			\$ -					



Building Enterprise Fund

Town of Palm Beach / FY 2026 Proposed Annual Budget



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 2025 Budget Highlights for Planning, Zoning & Building – Building Fund
 DATE: April 15, 2024

Total Planning, Zoning & Building Budget – All Expenses

FY 2026 Budget Request: \$7,587,288
FY 2025 Adopted Budget: \$6,565,969

The overall Planning, Zoning & Building Department proposed FY2026 budget is estimated to increase by \$1,088,691 over the FY 2025 Adopted Budget. This includes the two Enterprise Fund programs and the two General Fund programs. The FY2026 budget includes:

- ✦ A Civil Engineer,
- ✦ The continuation of 4 full-time Construction Site Monitors/Code Enforcement Officers,
- ✦ \$100,000 for the study of potential landmarked buildings,
- ✦ Town attorney attendance at all ARCOM, PZC and Landmark meetings,
- ✦ \$7,000 for a CRS consultant for the end-of-year ISO 1-year cycle 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 FY2026.

Total PZB Enterprise Fund Budget – Expenses

FY 2026 Budget Request: \$5,099,101
FY 2025 Adopted Budget: \$4,651,000

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. The proposed FY2026 for the both programs in the Building Fund reflects an estimated increase of 19.6% or \$448,101.

Program 212 – Permit Issuance Expenses

FY 2026 Budget Request: \$2,243,486

FY 2025 Adopted Budget: \$2,280,297

The proposed FY2026 budget for Permit Issuance reflects an estimated increase of 1.6% decrease, or (\$36,811), which is due primarily to an increase in software and contractual cost. This requested increase covers:

- ✦ Increase in the costs of Microfilming and Digital Services.
- ✦ Increase in Software licensing and maintenance (Tyler, Laserfiche, etc.) per the IT department.
- ✦ A contingency plan for the initial setup of new employees and software licensing for new workstations.

Program 213 – Inspection/Compliance Expenses

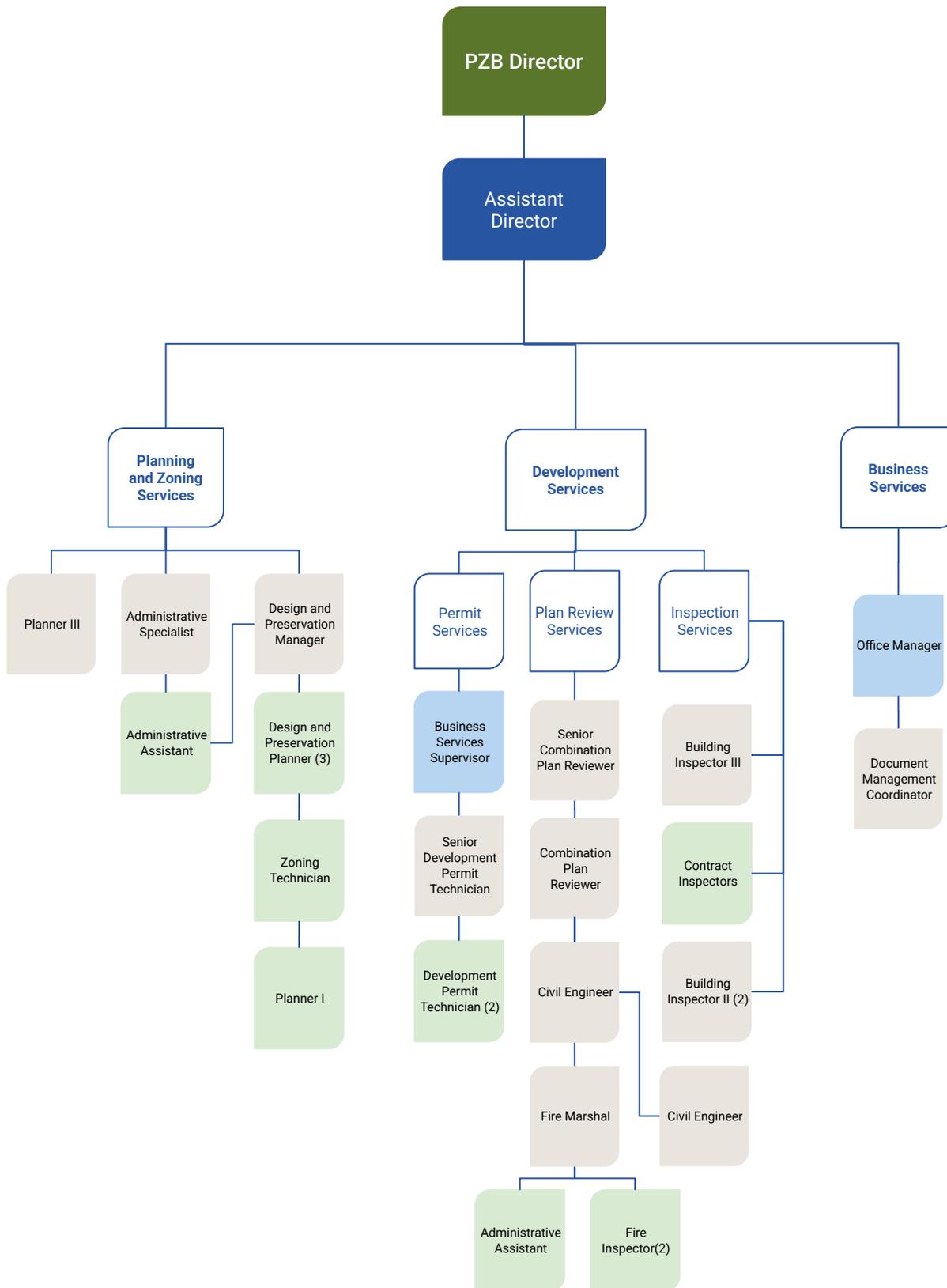
FY 2026 Budget Request: \$2,855,614

FY 2025 Adopted Budget: \$2,370,703

The proposed FY2026 budget for Permit Issuance reflects an estimated increase of 20.5% increase, or \$484,911 which is due primarily to an increase in Salaries and Wages and Employee Benefits and contractual professional cost. This requested increase covers:

- ✦ Increased legal cost for review of Public Works and Planning, Zoning & Building agreements.
- ✦ Increased legal costs associated with construction projects (DOUA's and CMA's).
- ✦ Funds being allocated for 4 vehicles for both Planning, Zoning & Building (2) and PD (2).

PLANNING, ZONING AND BUILDING ORGANIZATIONAL CHART



Program: Building Enterprise Fund

MISSION:

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

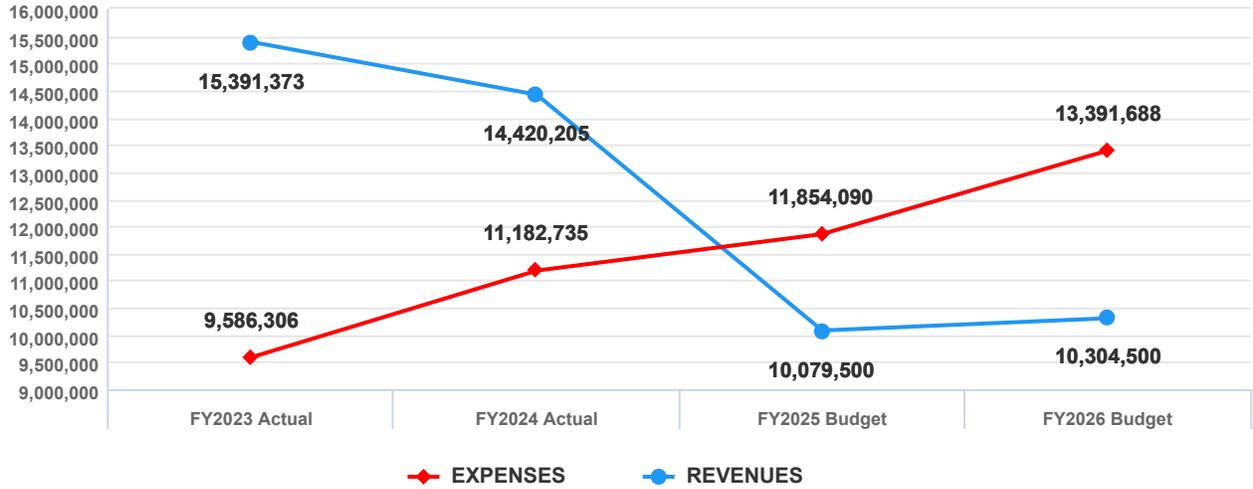
Revenue and Expense Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Revenues							
Town Plan Review & Town Inspection	13,622,449	12,408,083	9,000,000	9,000,000	9,500,000	9,000,000	-%
Permit Processing	60,300	94,205	35,000	35,000	125,000	35,000	-%
Permit Penalty	56,551	68,343	50,000	50,000	-	50,000	-%
Reinspection Fees	3,800	2,420	1,500	1,500	2,800	1,500	-%
Contractor Registration Fees	25	-	-	-	-	-	-%
Dune Vegetation Fee	158	-	-	-	-	-	-%
Permit Revision Fee	302,050	129,050	175,000	175,000	-	-	(100.00%)
Flood Plain Management Fee	25,200	8,100	30,000	30,000	8,000	30,000	-%
Right of Way Permits	634,385	788,751	500,000	500,000	500,000	500,000	-%
Building Inspection Fund Fees	20,544	8,325	14,000	14,000	5,000	14,000	-%
Radon Gas	13,711	5,573	9,000	9,000	5,000	9,000	-%
ROW Violations	68,824	35,403	45,000	45,000	32,000	45,000	-%
Building Permit Search Fee	61,915	52,100	50,000	50,000	50,000	50,000	-%
Interest Earnings	520,297	789,383	100,000	100,000	500,000	500,000	400.00%
Miscellaneous Revenue	1,163	757	-	-	25	-	-%
Technology Fee	-	29,712	70,000	70,000	100,000	70,000	-%
TOTALS	15,391,373	14,420,205	10,079,500	10,079,500	10,827,825	10,304,500	2.23%
Expenses							
Salaries and Wages	1,552,491	1,890,390	1,907,214	1,907,214	1,857,000	2,064,140	8.23%
Employee Benefits	851,362	976,840	1,018,286	1,018,286	1,028,623	1,261,109	23.85%
Contractual	943,293	1,607,064	1,515,000	1,786,589	1,807,800	1,448,600	(18.92%)
Commodities	31,656	80,443	45,500	52,873	71,000	60,250	13.95%
Capital Outlay	-	-	80,000	80,000	80,000	180,000	125.00%
Transfer to Capital (307)	688,049	-	60,000	60,000	60,000	-	(100.00%)
Transfer for Services to the General Fund	5,519,456	6,627,997	7,228,090	7,228,090	7,228,090	8,377,589	15.90%
TOTALS	9,586,306	11,182,735	11,854,090	12,133,051	12,132,513	13,391,688	10.37%
Operating Revenues Over/(Under)							
Expenses	5,805,067	3,237,470	(1,774,590)	(2,053,551)	(1,304,688)	(3,087,188)	
Depreciation	(2,996)	(6,070)	(85,000)	(165,000)	(85,000)	(85,000)	
Pension/OPEB Expense	(655,272)	(361,256)	-	-	-	-	
GASB Lease Expense	(24)	(1,719)	-	-	-	-	
Contingency	-	-	(229,687)	(238,248)	-	(253,529)	
Total Revenues Over/(Under) Expenses	5,146,775	2,868,426	(2,089,277)	(2,456,799)	(1,389,688)	(3,425,717)	
Beginning Net Assets	7,428,162	12,574,937	15,443,363	15,443,363	15,443,363	14,053,675	

PROGRAM: **Building Enterprise Fund**

ENDING NET ASSETS	12,574,937	15,443,363	13,354,086	12,986,563	14,053,675	10,627,957
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Building Fund



	FY2023	FY2024	FY2025	FY2026
Total Full Time Equivalent Employees	20.525	22.325	20.150	21.400

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;
- ✦ 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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Expenses							
Salaries and Wages	689,308	849,166	851,518	851,518	827,000	850,242	(0.15%)
Employee Benefits	329,690	413,663	449,579	449,579	463,327	508,523	13.11%
Contractual	604,443	1,071,139	957,700	1,189,732	1,234,000	855,300	(10.69%)
Commodities	18,322	50,738	21,500	28,873	42,000	29,420	36.84%
Depreciation	2,996	6,070	-	-	-	-	-%
Capital Outlay	-	-	-	-	-	-	-%
TOTALS	1,644,759	2,390,776	2,280,297	2,519,702	2,566,327	2,243,486	(1.61%)

* 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 FY2026 budget includes a lump sum 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.

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	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Planning Zoning & Building	0.150	0.150	0.150	0.250	0.250
Assistant Director of PZB	0.300	0.300	0.300	0.250	0.250
Civil Engineer	0.500	0.500	0.500	0.500	0.500
Project Engineer	0.000	0.000	0.000	0.000	0.500
Town Clerk	0.000	0.000	0.250	0.250	0.250
Design & Preservation Manager	0.000	0.000	1.000	0.250	0.250
Planner II	0.700	0.700	0.700	0.000	0.000
Building Inspector III	0.100	0.100	0.100	0.100	0.100
Building Inspector II	0.500	0.500	0.500	1.300	0.500
Design & Preservation Planner	0.000	0.000	0.600	0.450	0.900
GIS Analyst	0.000	0.000	0.500	0.500	0.500
Combination Plan Reviewer Sr Planner I	0.700	0.700	0.700	0.700	0.700
Office Manager	0.000	0.000	0.000	0.250	0.250
Business Services Supervisor	0.500	0.500	0.500	0.500	0.500
Deputy Town Clerk	0.000	0.250	0.000	0.000	0.000
Administrative Specialist	0.300	0.300	0.300	0.250	0.250
Development Geoprocessor Technician	1.000	1.000	1.000	0.000	0.000
Document Management Coordinator	0.000	0.000	0.000	0.750	1.000
Zoning Technician	0.000	0.000	0.000	0.250	0.000
Administrative Assistant	0.675	0.500	0.300	0.800	0.800
Development Permit Tech Sr	0.500	0.500	0.500	0.500	0.500
Development Permit Technician	1.000	1.000	1.000	0.500	0.500
Administrative Assistant (Part Time)	0.000	0.375	0.375	0.000	0.000
Combination Plan Reviewer	0.700	0.000	0.000	0.000	0.000
Historic Preservation Planner	0.300	0.300	0.000	0.000	0.000
	7.925	7.675	9.275	8.600	8.500

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Adjusted*	FY2025 Projected	FY2026 Budget	% Change
Expenses							
Salaries and Wages	863,183	1,041,224	1,055,696	1,055,696	1,030,000	1,213,898	14.99%
Employee Benefits	521,672	563,177	568,707	568,707	565,296	752,586	32.33%
Contractual	338,850	535,926	557,300	596,857	573,800	593,300	6.46%
Commodities	13,334	29,705	24,000	24,000	29,000	30,830	28.46%
Depreciation	-	-	85,000	85,000	85,000	85,000	-%
Capital Outlay	-	-	80,000	80,000	80,000	180,000	125.00%
TOTALS	1,737,038	2,170,032	2,370,703	2,410,260	2,363,096	2,855,614	20.45%

* 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 FY2026 budget includes a lump sum 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. The large increase is due primarily to the addition of 4 full-time construction monitor positions.

CONTRACTUAL

Contract costs related to construction permits, including permit inspections, travel and education and storage and scanning.

COMMODITIES

Office supplies and any necessary hardware or software enhancements.

PROGRAM: Permit Issuance 212

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Planning Zoning & Building	0.100	0.100	0.100	0.250	0.250
Assistant Director of PZB	0.300	0.300	0.300	0.250	0.250
Civil Engineer	0.500	0.500	0.500	0.500	0.500
Project Engineer	0.000	0.000	0.000	0.000	0.500
Town Clerk	0.000	0.000	0.250	0.250	0.250
Building Inspector III	0.900	0.900	0.900	0.900	0.900
Building Inspector II	2.500	2.500	2.500	1.700	2.500
Design & Preservation Planner	0.000	0.000	0.000	0.200	0.000
GIS Analyst	0.000	0.000	0.500	0.500	0.500
Combination Plan Reviewer Sr	0.300	0.300	0.300	0.300	0.300
Planner II	0.300	0.300	0.300	0.000	0.000
Planner I	0.500	0.500	0.500	0.250	0.500
Office Manager	0.000	0.000	0.000	0.250	0.250
Business Services Supervisor	0.500	0.500	0.500	0.500	0.500
Deputy Town Clerk	0.000	0.250	0.000	0.000	0.000
Administrative Specialist	0.200	0.200	0.200	0.250	0.250
Document Management Coordinator	0.000	0.000	0.000	0.250	0.000
Zoning Technician	0.000	0.500	0.500	0.000	0.250
Administrative Assistant	0.200	0.500	0.200	0.200	0.200
Code Enforcement Officer	0.000	0.000	0.000	4.000	4.000
Construction Site Monitor	1.750	4.000	4.000	0.000	0.000
Development Permit Tech Sr	0.500	0.500	0.500	0.500	0.500
Development Permit Technician	1.000	1.000	1.000	0.500	0.500
Building Inspector I	1.000	0.000	0.000	0.000	0.000
Combination Plan Reviewer	0.300	0.000	0.000	0.000	0.000
	10.850	12.850	13.050	11.550	12.900



Internal Service Funds

Town of Palm Beach / FY 2026 Proposed Annual Budget





TOWN OF PALM BEACH

People & Culture Department

MEMORANDUM

TO : Kirk W. Blouin, Town Manager
 FROM: Gillian Barth, People & Culture Director
 CC: Carolyn Stone, Deputy Town Manager
 Bob Miracle, Deputy Town Manager
 RE: FY26 Budget Highlights for People & Culture
 DATE: March 31, 2025

Employee Health (Internal Service Fund 502)

FY2026 Request \$8,633,851

FY2025 Adopted \$8,079,883

Expenses and operations associated with Employee Health are managed by People and Culture staff. The overall Employee Health budget is expected to increase, in response to several high individual claimants, an increased number of employees, and an increase to stop loss premiums. Rates for stop loss will increase by an estimated 15%, thus increasing the overall fixed rates per employee for health insurance in FY26. Due to a higher FTE count (an additional 14 FTEs, representing 3.8% YOY increase) and 6 large individual claimants exceeding the stop loss limits of \$135K, there was an increase in claims of over \$810K for just those claims alone. There was an ultimate savings in claims due to stop loss coverage of approximately \$969K for plan year 2024 (calendar).

For FY 2026, there will be a material increase in ancillary premiums^[1] due to the increase in number of employees and salaries. New optional programs were introduced (e.g. supplemental health) of which the premiums are fully paid for by employees through payroll deduction and represents a flow through to the budget.

People & Culture examined whether an increase in premiums in FY 2026 would help decrease the impact of the high claims. Employee dependent premiums were last increased in FY23 by 10% for the first time in several years. As in 2023, it was determined that increased premiums of 10% would only affect non-executive employees with dependents and would only produce additional revenues through pre-tax payroll deductions of approximately \$63K. Therefore, P&C is not recommending an increase in employee premiums at this time. The expansion of the Town Wellness Center has and will continue to provide for an increase in visits for minor urgent care and primary care services which is expected to ultimately impact claims and reduce the overall claims experience in the upcoming and future years. The Wellness Center provider, Concentra, has a 3% contractual escalator which it has maintained since its inception.

People & Culture is reviewing options to offset claims costs by encouraging employee use of alternatives such as the Town's Wellness Clinic, telehealth and urgent care as well as reviewing plan design. Our continued implementation of a highly successful and comprehensive wellness program has also been established both as part of and in cooperation with the Town Wellness Center. The aim is to increase

awareness and catch ailments that may increase to more severe issues and claims. Positive reports from the Town's insurance provider indicate that Town of Palm Beach employees lead many other municipalities in proactively managing their own healthcare.

In FY 2025 People & Culture acquired Statutory AD&D & Firefighter Cancer insurance coverage for Public Safety sworn and certified personnel, resulting in savings to the Town.

[1] Ancillary programs include Employee Assistance Program, Vision care, FSA/DCA & COBRA Administration, Life Insurance, Disability, etc.

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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Revenues						
Risk Funding	2,274,106	2,329,817	2,329,817	2,329,817	2,329,817	-%
Insurance Proceeds	190,684	52,582	-	125,000	-	-%
Interest on Investments	227,401	461,728	150,000	225,000	150,000	-%
TOTALS	2,692,191	2,844,126	2,479,817	2,679,817	2,479,817	-%
Expenses						
Salaries and Wages	135,346	128,217	146,942	100,000	151,608	3.18%
Employee Benefits	371,906	352,674	722,062	427,927	767,780	6.33%
Contractual	1,750,914	2,926,345	3,079,810	3,288,550	2,903,545	(5.72%)
Commodities	2,385	1,222	3,631	2,295	3,251	(10.47%)
Capital Outlay	-	-	-	-	-	-%
Depreciation	-	-	-	-	-	-%
Other (Contingency)	-	-	3,000,000	-	3,000,000	-%
TOTALS	2,260,551	3,408,459	6,952,445	3,818,772	6,826,184	(1.82%)
Total Revenues Over/(Under) Expenses	431,640	(564,333)	(4,472,628)	(1,138,955)	(4,346,367)	
Gain/(Loss) on disposal of assets	-	-	-	-	-	
Beginning Net Assets	5,751,084	6,182,724	5,618,392	5,618,392	4,479,437	
ENDING NET ASSETS	6,182,724	5,618,392	1,145,764	4,479,437	133,070	

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 FY26 budget includes a lump sum COLA and pay for performance increases.

Employee Benefits

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

Contractual

The decrease is mainly due to lower property insurance premiums. This decrease offset some of the increases in other premiums including liability. Contractual expenses also include the unfunded mandate for PTSD training for public safety.

Commodities

Includes membership dues, office supplies and training registrations.

Contingency

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

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Deputy Town Manager	0.000	0.000	0.000	0.075	0.075
Assistant Town Manager	0.100	0.000	0.000	0.000	0.000
Director of Finance	0.000	0.100	0.000	0.000	0.000
People & Culture Division Director	0.200	0.000	0.000	0.000	0.000
Risk Manager	0.900	1.000	1.000	1.000	1.000
Accountant I	0.000	0.000	0.050	0.000	0.000
Accounting Technician	0.000	0.050	0.000	0.000	0.000
Administrative Assistant	0.200	0.000	0.000	0.000	0.000
	1.400	1.150	1.050	1.075	1.075

FUND 502: SELF INSURANCE (HEALTH BENEFIT)

This program provides for the management of the employee health insurance program. Responsibilities include: designing, planning, organizing, implementing, and directing the self-insurance fund of the Town's Health Insurance Program.

In FY23, the Town of Palm Beach 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 due to annual increases in claims and stop loss and fixed rate premiums for health and dental. Rates for Stop Loss coverage will increase by an estimated 15%, thus increasing the overall fixed rates for health insurance in FY26. Costs for health insurance claims increased in FY25 due to 6 high claimants. Contracted to Concentra, the Town increased Clinic services in FY24, providing employees with access to minor urgent care and primary care services, which is expected to ultimately impact and reduce the health plan claims expense in future years.

Revenue and Expense Summary

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Revenues						
Employer Contributions	4,415,710	4,858,224	5,644,278	5,644,280	8,200,000	45.28%
Employee Contributions	892,173	935,912	881,000	897,800	881,000	-%
Insurance Recoveries	2,709	-	-	-	-	-%
Miscellaneous Revenue	-	-	-	375,000	250,000	100.00%
Interest Income	182,378	277,487	100,000	225,000	100,000	-%
TOTALS	5,492,969	6,071,623	6,625,278	7,142,080	9,431,000	42.35%
Expenses						
Salaries and Wages	91,988	93,125	96,501	95,194	94,128	(2.46%)
Employee Benefits	6,143,568	7,099,242	6,919,770	7,531,593	7,695,062	11.20%
Contractual	484,810	521,910	540,996	559,192	576,281	6.52%
Commodities	3,172	2,717	2,428	2,150	3,352	38.06%
Capital Outlay	-	-	-	-	-	-%
Other (Contingency)	-	-	500,000	-	500,000	-%
TOTALS	6,723,539	7,716,994	8,059,695	8,188,129	8,868,823	10.04%
Total Revenues Over/ (Under) Expenses	(1,230,570)	(1,645,370)	(1,434,417)	(1,046,049)	562,177	
Beginning Net Assets	5,794,779	4,564,209	2,918,839	2,918,839	1,872,790	
ENDING NET ASSETS	4,564,209	2,918,839	1,484,422	1,872,790	2,434,967	

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 45% in FY26. There was a 20% increase in FY23 and a 10% increase in FY24.

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 FY2026 budget includes a lump sum 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 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	FY2022	FY2023	FY2024	FY2025	FY2026
Director of People & Culture	0.000	0.000	0.100	0.100	0.100
People & Culture Division Director	0.100	0.150	0.000	0.000	0.000
Risk Manager	0.100	0.000	0.000	0.000	0.000
People & Culture Manager	0.000	0.050	0.050	0.050	0.050
Senior People & Culture Generalist	0.000	0.000	0.000	0.000	0.300
Talent Development Officer	0.000	0.000	0.050	0.050	0.050
People & Culture Generalist	0.050	0.300	0.300	0.300	0.000
People & Culture Coordinator	0.050	0.050	0.350	0.050	0.320
People and Culture Analyst	0.250	0.050	0.000	0.320	0.050
Administrative Assistant	0.100	0.050	0.050	0.050	0.000
People and Culture Specialist	0.000	0.300	0.000	0.000	0.000
	0.650	0.950	0.900	0.920	0.870

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 ensure 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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Revenues						
Interest on Investments	670,470	1,374,047	200,000	500,000	300,000	50.00%
Surplus Equipment Proceeds	6,311	15,910	75,000	50,000	75,000	-%
Transfer from Gen and Other Funds	2,527,687	4,560,904	4,425,018	2,625,018	2,261,112	(48.90%)
Donations/Grants	-	74,999	-	75,000	-	-%
Miscellaneous	2,650	444,977	-	-	-	-%
TOTALS	3,207,118	6,470,837	4,700,018	3,250,018	2,636,112	(6.37%)
Expenses						
Salaries and Wages	-	-	102,552	102,000	127,932	24.75%
Employee Benefits	-	-	50,912	45,489	59,449	16.77%
Transfer to Enterprise Funds	-	-	-	-	-	-%
Contractual	165,794	115,915	-	298,000	195,000	100.00%
Capital Leases	-	-	-	-	-	-%
Capital Outlay - Equipment	1,122,567	1,938,512	1,459,755	2,214,085	1,759,242	20.52%
Capital Outlay - IT Equipment	652,698	99,597	3,320,223	2,078,014	896,408	(73.00%)
TOTALS	1,941,059	2,154,024	4,933,442	4,737,588	3,038,031	(38.42%)
Total Revenues Over/(Under) Expenses	1,266,059	4,316,813	(233,424)	(1,487,570)	(401,919)	
Contingency	-	-	(500,000)	-	(500,000)	
Beg Investment in Capital Assets	9,262,576	9,068,497	14,001,939	14,001,939	16,657,589	
Beg Unrestricted Net Assets	20,666,619	22,126,757	21,510,128	21,510,128	17,366,908	
ENDING NET ASSETS	31,195,254	35,512,067	34,778,643	34,024,497	33,122,578	

REVENUE

Interest on Investments

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 Fund program budgets and transferred to the Equipment Replacement Fund on an annual basis

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 FY2025 budget includes a lump sum 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.

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

Depreciation Charges by Department FY 2026

Department	Depreciation
Town Manager's Office	\$ -
Information Technology	161,568
Town Clerk	-
Finance	-
Planning and Zoning	-
Recreation	48,744
Fire Rescue	686,431
Police	479,732
Public Works	884,636
Coastal Fund	-
Total Depreciation	\$ 2,261,111

Replacement Equipment FY 2026

Department	Cost
Police	
Surveillance Camera Equipment	195,000
Ford Bronco - 1	29,800
SIU Vehicles - 2	74,000
Guardian 200 Fingerprint ID System	18,597
Ford Interceptors - 2	130,000
Harley Davidson Motorcycles - 2	52,000
Boat Engines - 2	59,569
AED's	58,573
Radar Signs - 2	9,057
Detective Bureau Vehicles - 4	125,700
Recreation	
Fitness Center Equipment	30,000
Fire Rescue	
Ford Explorer - 1	37,007
SCBA	415,053
Bunker Gear	309,870
Defibrillator - 8	410,016
Information Technology	
Enterprise Resource Planning Software	200,000
Computer Equipment	696,408
Total Equipment Replacement Expenditures	\$ 2,850,650





Trust and Agency Funds

Town of Palm Beach / FY 2026 Proposed Annual Budget



FUND 600: RETIREMENT FUND

The Town provides pension benefits for General Employees, Police Officers and Firefighters. Approximately 328 active employees and 442 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 - Hybrid Plan	3.5%	3.0%	3.0%		Up to 2.0%
Lifeguard Employees - Hybrid Plan	3.5%	3.0%	3.0%	Voluntary up to the maximum allowable under IRS regulations	Up to 2.0%
General/Lifeguard DC Only		3.0%	10.0%		0.0%
Public Safety DC Only		3.0%	16.0%		0.0%
Firefighter Union	8.5%				
Firefighter Non-Union	8.5%				
Police Officer	8.5%				

The FY26 actuarially determined contribution to the defined benefit plan totals \$16,252,401. 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. 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	FY2020	FY2021	FY2022	FY2023	FY2024
General Employees	74.60%	77.70%	77.30%	76.20%	75.30%
Lifeguards	69.80%	73.70%	72.50%	70.90%	71.50%
Police	75.60%	78.80%	77.00%	75.20%	75.00%
Fire-Rescue	68.20%	71.90%	71.50%	70.80%	71.30%

The actuarial determined employer contribution history for the defined benefit pension and extraordinary contributions since FY2022 is shown in the table below:

Actuarially Determined Employer Contribution	2022	2023	2024	2025	2026
General	\$ 3,636,738	\$ 3,493,970	\$ 3,819,225	\$ 4,617,624	\$ 5,176,588
Lifeguards	\$ 195,379	\$ 182,855	\$ 202,223	\$ 225,986	\$ 241,219
Police	\$ 3,521,362	\$ 3,446,777	\$ 3,928,198	\$ 4,497,745	\$ 5,177,219
Fire-Rescue	\$ 4,392,526	\$ 4,333,641	\$ 4,701,232	\$ 5,318,898	\$ 5,657,375
Total	\$ 11,746,005	\$ 11,457,243	\$ 12,650,878	\$ 14,660,253	\$ 16,252,401
Extraordinary Contributions	\$ 5,420,000	\$ 5,420,000	\$ 5,420,000	\$ 5,420,000	\$ 5,420,000
Total Town Contributions	\$ 17,166,005	\$ 16,877,243	\$ 18,070,878	\$ 20,080,253	\$ 21,672,401

The Town’s total contribution for the defined benefit and defined contribution plans for FY26 and FY25 is shown below. The FY26 total below increased due mainly to unfavorable investment performance.

Town Retirement Contributions	FY2025	FY2026	\$ Change	% Change
General Employees DB	\$ 4,617,624	5,176,588	\$ 558,964	12.11%
Lifeguards DB	225,986	241,219	15,233	6.74%
Police DB	4,497,745	5,177,219	679,474	15.11%
Fire-Rescue DB	5,318,898	5,657,375	338,477	6.36%
Total DB Contribution	14,660,253	16,252,401	1,592,148	10.86%
DC Contributions	845,445	994,556	149,111	17.64%
Total Town DB And DC Contribution	\$ 15,505,698	\$ 17,246,957	\$ 1,741,259	11.23%

The DC hybrid 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. With 2024 pension changes, new employees may opt in to a DC only plan. For general employees and lifeguards the mandatory contribution for this plan is 3% with an employer match of 10%. Sworn and certified public safety employees opting in for the DC only plan contribute 3% and the Town will match 16%. Total employer contributions to the DC plans per year are shown below:

DC Contributions	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2025 Budget	FY2026 Budget
General	\$ 504,896	\$ 562,798	\$ 738,462	\$ 836,210	\$ 978,189
Lifeguards	1,393	2,441	11,805	9,234	16,367
Total	\$ 506,289	\$ 565,239	\$ 750,267	\$ 845,444	\$ 994,556

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.

Actuarially Determined Contribution Breakdown by Benefit Tier

Valuation Date: September 30, 2024

	Total Plan	General	Ocean Rescue	Police	Firefighters
Participants	328	189	3	69	67
Total Plan					
Employer Normal Cost	18.02%	13.05%	13.34%	23.42%	23.36%
Amortization of UAAL	38.77%	22.08%	177.07%	52.45%	58.23%
Total	56.79%	35.13%	190.41%	75.87%	81.59%
Town Contribution	\$ 16,252,401	\$ 5,176,588	\$ 241,219	\$ 5,177,219	\$ 5,657,375
Plan B - Ongoing Plan					
Employer Normal Cost	18.02%	13.05%	13.34%	23.42%	23.36%
Amortization of UAAL	4.00%	2.80%	1.41%	4.94%	5.68%
Total	22.02%	15.85%	14.75%	28.36%	29.04%
Town Contribution	\$ 6,303,103	\$ 2,335,580	\$ 18,686	\$ 1,935,230	\$ 2,013,607
Plan A - Legacy Plan					
Employer Normal Cost	-	-	-	-	-
Amortization of UAAL	34.77%	19.28%	175.66%	47.51%	52.55%
Total	34.77%	19.28%	175.66%	47.51%	52.55%
Town Contribution	\$ 9,949,298	\$ 2,841,008	\$ 222,533	\$ 3,241,989	\$ 3,643,768
Legacy cost	61.2%	54.9%	92.3%	62.6%	64.4%

UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)

The UAAL as of September 30, 2024, for all pension groups is \$104,135,219. 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.

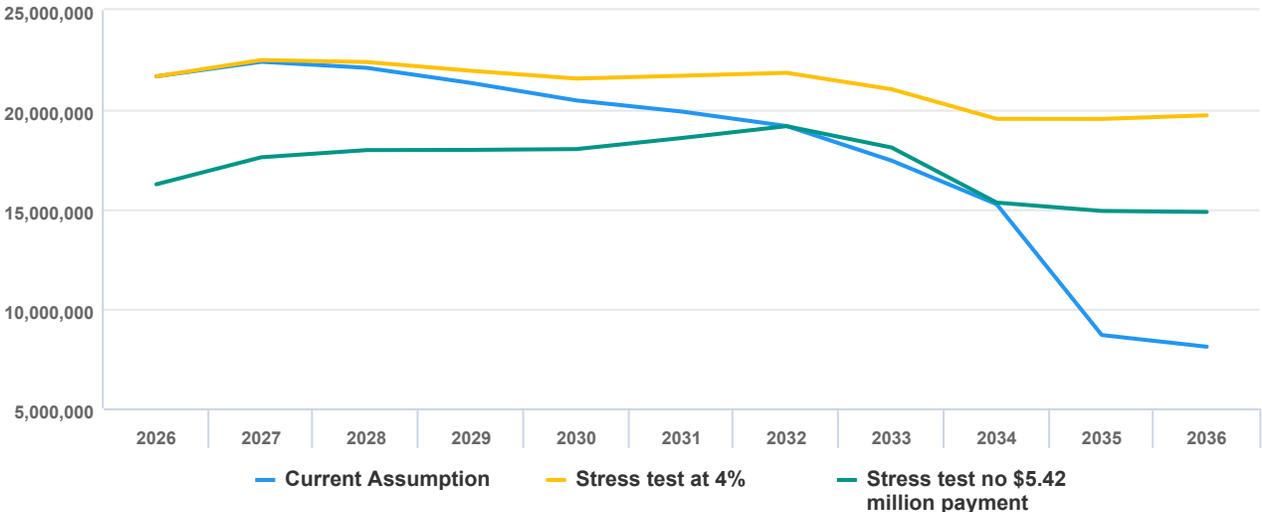
Date		General	Lifeguard	Police	Firefighter	Total
2009	Initial Unfunded	7,441,657	425,942	1,503,090	8,515,940	17,886,629
	Experience (Gain)/Loss					
2010	Experience (Gain)/Loss	749,502	40,912	521,888	827,467	2,139,769
2011	Experience (Gain)/Loss	(2,288,078)	69,868	246,750	(668,243)	(2,639,703)
2012	Experience (Gain)/Loss	2,518,438	159,825	3,533,740	3,036,511	9,248,514
2013	Experience (Gain)/Loss	(520,393)	13,782	1,351,635	1,163,388	2,008,412
2014	Experience (Gain)/Loss	(44,803)	(10,498)	569,331	107,446	621,476
2015	Experience (Gain)/Loss	1,528,288	55,717	1,453,564	1,335,753	4,373,322
2016	Experience (Gain)/Loss	20,365	(7,634)	(356,884)	1,807,932	1,463,779
2017	Experience (Gain)/Loss	117,978	48,405	185,082	337,152	688,617
2018	Experience (Gain)/Loss	1,176,253	47,266	437,197	780,668	2,441,384
2019	Experience (Gain)/Loss	673,082	15,071	939,769	1,003,144	2,631,066
2020	Experience (Gain)/Loss	140,581	(14,977)	(286,834)	(3,289)	(164,519)
2021	Experience (Gain)/Loss	(2,214,892)	(57,057)	(1,192,715)	(1,788,763)	(5,253,427)
2022	Experience (Gain)/Loss	832,542	181,965	2,947,924	2,053,713	6,016,144
2023	Experience (Gain)/Loss	1,559,379	215,720	2,746,458	2,062,898	6,584,455
2024	Experience (Gain)/Loss	765,683	58,244	1,285,636	187,121	2,296,684
	Total Experience (Gain)/Loss	5,013,925	816,609	14,382,541	12,242,898	32,455,973
	Benefit Changes					
2010	Benefit Changes	(2,740,908)	(126,825)	(2,419,082)	(4,194,698)	(9,481,513)
2013	Benefit Changes	43,920	-	-	-	43,920
2014	Benefit Changes	22,814	884	49,148	20,300	93,146
2015	Benefit Changes	-	-	500,127	234,488	734,615
2016	Benefit Changes	861,716	11,901	-	476,862	1,350,479
2023	Benefit Changes	1,275,616	1,786	49,082	845,277	2,171,761
	Total Benefit Changes	(536,842)	(112,254)	(1,820,725)	(2,617,771)	(5,087,592)
	Assumption Method Changes					
2010	Assumption Method Changes	(1,213,079)	(32,009)	(434,811)	(527,611)	(2,207,510)
2011	Assumption Method Changes	(76,581)	41,793	266,953	133,290	365,455
2012	Assumption Method Changes	3,049,689	162,492	3,011,383	3,069,963	9,293,527
2015	Assumption Method Changes	4,247,768	114,220	1,208,582	1,560,860	7,131,430
2016	Assumption Method Changes	1,666,798	105,412	2,049,749	2,090,200	5,912,159
2017	Assumption Method Changes	781,386	39,477	722,448	765,541	2,308,852
2018	Assumption Method Changes	812,826	40,739	748,974	802,406	2,404,945
2019	Assumption Method Changes	829,626	35,056	491,553	869,650	2,225,885
2020	Assumption Method Changes	1,311,073	(18,037)	(201,806)	88,618	1,179,848
2021	Assumption Method Changes	2,155,972	102,673	1,573,071	2,153,598	5,985,314
2022	Assumption Method Changes	2,416,707	114,578	2,252,991	2,472,285	7,256,561
2023	Assumption Method Changes	2,665,265	125,723	2,494,771	2,788,302	8,074,061
2024	Assumption Method Changes	2,944,041	134,784	2,755,515	3,115,342	8,949,682
	Total Assumption Method Changes	21,591,491	966,901	16,939,373	19,382,444	58,880,209
	UAAL as of September 30, 2024	33,510,231	2,097,198	31,004,279	37,523,511	104,135,219
	Membership - Retirees	218	12	109	103	442
	Membership - Active	189	3	69	67	328
	Membership - Terminated/Vested	44	3	17	22	86
	Ratio of Total Membership to UAAL	74,302	116,511	158,996	195,435	121,653

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 baseline assumptions include an investment return of 6.0%.

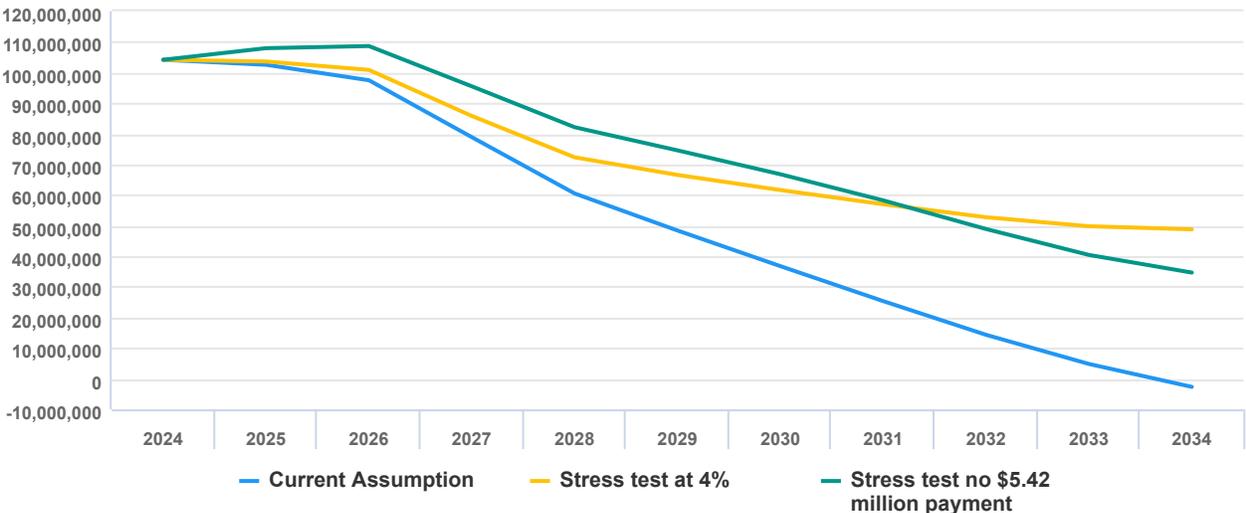
This forecast was stress tested using an estimated actual return on the market value of assets of 4% per year and with the same assumptions as the baseline, but not reflecting extra payments of \$5.42 million towards the unfunded actuarial liability each year. The results are shown on the following charts for UAAL and Employer Contribution.

Employer Contribution Forecast



The 10-year projection from GRS has the Retirement Fund 94.4% funded, with current assumptions, in FY31.

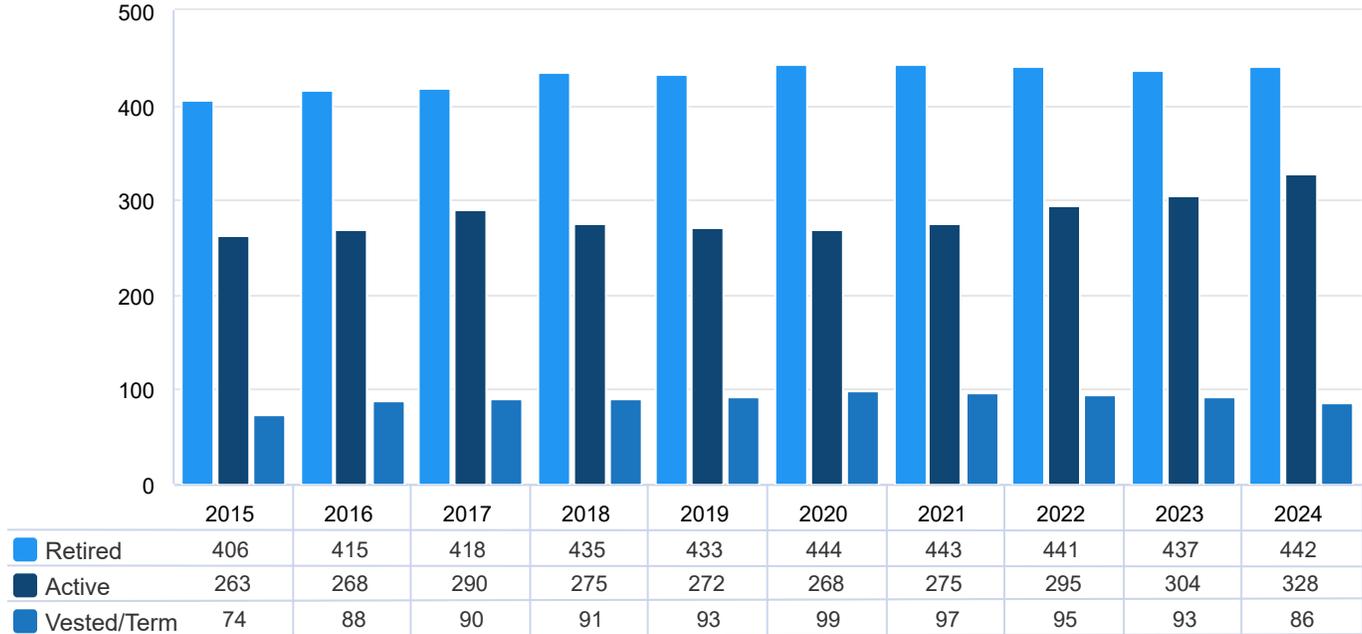
UAAL Forecast



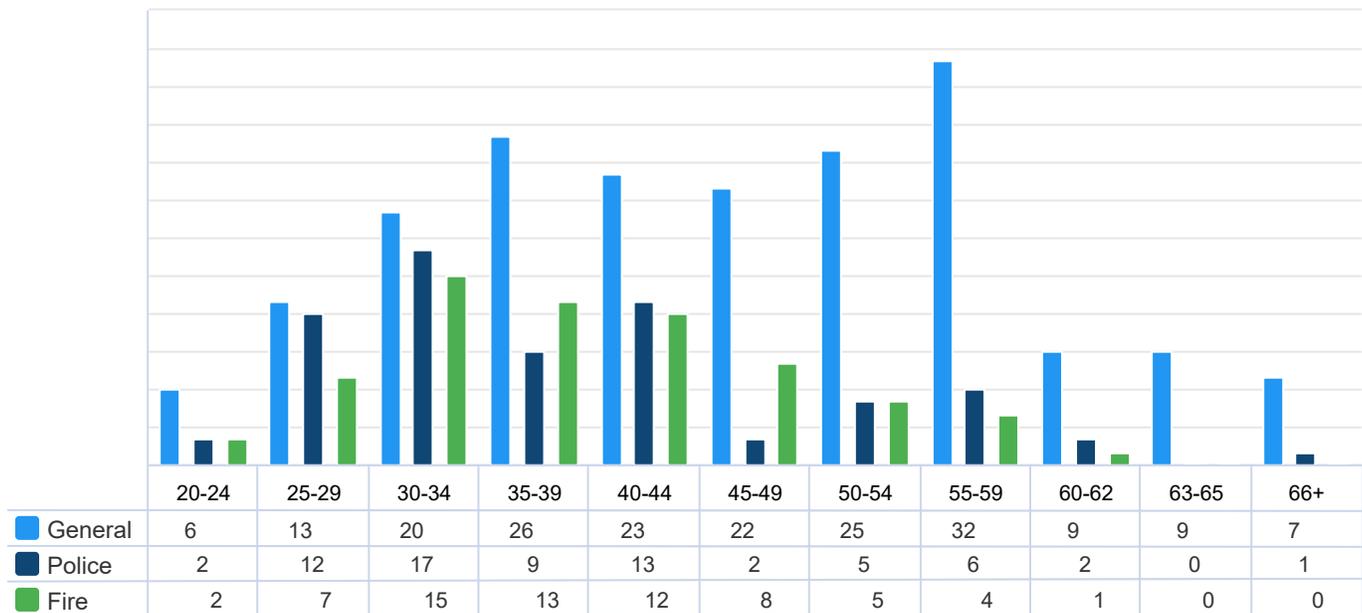
DEMOGRAPHIC INFORMATION

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, 2024, Actuarial Report.

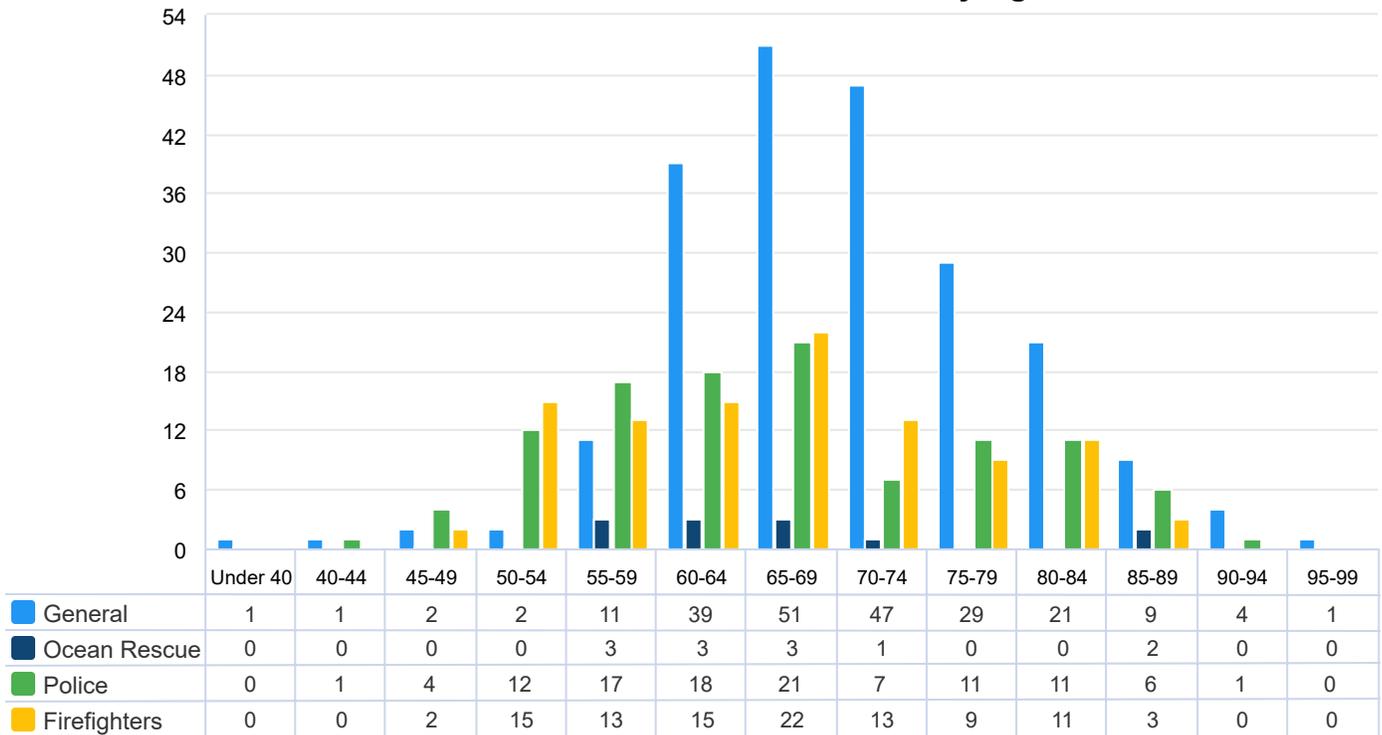
Total Member Profile



Distribution of Active Members by Age



Distribution of Retirees & Beneficiaries by Age



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: Effective June 1, 2024, age 62 with 5 or more years of service. If not employed or participating in DROP on June 1, 2024, age 62 with 10 or more years of service. If not employed or participating in DROP on May 1, 2017, retirement eligibility age is 65 with 10 or more years of service.

Police: Effective June 1, 2024, age 55 with at least 8 years of service or 25 years of service regardless of age. If not employed or participating in DROP on June 1, 2024, age 55 with 10 or more years of service

or age 52 with at least 25 years of service. Members whose employment terminated between October 1, 2016 to May 31, 2024 are eligible to retire or enter the DROP at the earlier of age 55 with 10 or more years of service or age 52 with 25 or more years of service.

Non-union Firefighters: Effective June 1, 2024, age 55 with at least 8 years of service or 25 years of service regardless of age. If not employed or participating in DROP on June 1, 2024, age 55 with 10 or more years of service or age 52 with at least 25 years of service. Members whose employment terminated between October 1, 2016 to May 31, 2024 are eligible to retire or enter the DROP at the earlier of age 55 with 10 or more years of service or age 52 with 25 or more years of service.

Union Firefighters: Effective June 1, 2024, age 55 with at least 8 years of service or 25 years of service regardless of age. If not employed or participating in DROP on June 1, 2024, age 55 with 10 or more years of service or age 52 with at least 25 years of service. If not employed or participating in DROP on August 12, 2017, age 65 with 10 or more years of service.

Firefighters 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 between May 1, 2017 and May 31, 2024, plus 2.0% per year of credited service on and after June 1, 2024.

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 between October 1, 2016 and May 31, 2024, plus 3.0% per year of credited service on and after June 1, 2024.

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 between October 1, 2016 and May 31, 2024,, plus 3.0% of credited service on and after June 1, 2024.

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 8 years or 96 months of DROP commencement.

Pension Amount

General and Ocean Rescue: 100% 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. There is a two-quarter lag for what is applied to the DROP Plan balances at the end of each quarter on the average daily balance for a given quarter. For example, the rate used for a quarter ending June 30, will be based on the five-year trailing average determined as of Dec 31, two-quarters prior. This allows a full distribution to be made without having to wait to calculate the final investment earnings during the quarter of distribution.

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 and vested, 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 - 5 or more years of service for general and ocean rescue employees, 8 or more years of service for police officers and firefighters. Pension begins upon meeting requirements 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, and/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: Plan A

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 People and Culture Department.

Non-Duty Disability Before Retirement: Plan B

General Employees and Ocean Rescue Employees: Eligibility - 5 or more years of service.

Pension Amount - Computed as for normal retirement.

Elective Survivor Benefits Eligibility – The member dies while in the employ of the Town with at least 5 years of credited service and not participating in the DROP. Survivor beneficiary shall be in writing and filed with People and Culture Department.

Police Officers and Firefighters: Eligibility - 8 or more years of service.

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 People and Culture 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. 5-year (General and Ocean Rescue Employees), 8-year (Police Officer and Firefighter) 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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Revenues						
Employer Contributions	11,457,243	12,650,878	14,660,253	14,660,253	16,252,401	10.86%
Employee Contributions	1,468,808	1,643,742	1,600,000	2,277,500	1,600,000	-%
Use of Prepaid Contributions	-	-	-	-	-	-%
Gain/(Loss) on Investments	12,983,656	38,836,342	2,500,000	12,000,000	4,500,000	80.00%
Miscellaneous	5,538	1	-	-	-	-%
Investment Income	8,582,858	10,254,249	15,070,000	4,500,000	15,070,000	-%
Transfer from General Fund	5,420,000	5,420,000	5,420,000	5,420,000	5,420,000	-%
TOTALS	39,918,104	68,805,212	39,250,253	38,857,753	42,842,401	9.15%
Expenses						
Salaries and Wages	54,449	70,361	72,352	75,000	73,565	1.68%
Employee Benefits	36,325	39,941	33,832	34,314	36,142	6.83%
Contractual	25,350,548	24,833,977	25,166,500	23,550,000	29,114,550	15.69%
TOTALS	25,441,321	24,944,279	25,272,684	23,659,314	29,224,257	15.64%
Total Revenues Over/(Under) Expenses	14,476,783	43,860,933	13,977,569	15,198,439	13,618,144	
Beginning Net Assets	237,505,807	251,982,590	295,843,522	295,843,522	311,041,961	
ENDING NET ASSETS	251,982,590	295,843,522	309,821,091	311,041,961	324,660,106	

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 6.0% 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 FY2025 budget includes a lump sum 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

This line item reflects anticipated pension payments and operating costs.

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Deputy Town Manager	0.000	0.000	0.000	0.025	0.025
Director of Finance	0.100	0.100	0.000	0.000	0.000
Director of People & Culture	0.000	0.000	0.100	0.100	0.100
People & Culture Division Director	0.100	0.100	0.000	0.000	0.000
Controller	0.000	0.000	0.025	0.000	0.000
Assistant Director of Finance	0.025	0.025	0.000	0.000	0.000
Budget Manager	0.000	0.000	0.100	0.050	0.050
Senior People & Culture Generalist	0.000	0.000	0.000	0.000	0.250
Accountant III	0.000	0.000	0.100	0.100	0.100
People & Culture Generalist	0.000	0.250	0.250	0.250	0.000
Budget Analyst	0.100	0.100	0.000	0.000	0.000
People & Culture Coordinator	0.000	0.000	0.250	0.000	0.000
Accountant I	0.000	0.000	0.036	0.050	0.050
Administrative Assistant	0.000	0.050	0.050	0.050	0.000
Accounting Technician	0.036	0.036	0.000	0.000	0.000
People and Culture Analyst	0.500	0.000	0.000	0.000	0.000
People and Culture Specialist	0.000	0.250	0.000	0.000	0.000
	0.861	0.911	0.911	0.625	0.575





TOWN OF PALM BEACH People & Culture Department MEMORANDUM

TO : Kirk W. Blouin, Town Manager
FROM: Gillian Barth, People & Culture Director
CC: Carolyn Stone, Deputy Town Manager
Bob Miracle, Deputy Town Manager
RE: FY26 Budget Highlights for People & Culture
DATE: March 31, 2025

OPEB Trust (Fund 610)

FY2026 Request	\$4,141,058
FY2025 Adopted	\$3,759,084

The overall OPEB Trust expenses are expected to increase due to higher claims experience. Health claims experience for FY26 is projected to increase for retirees by approximately 18% with dental claims remaining flat.

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, 2024. The Town’s Actuarial Accrued Liability as of October 1, 2024 was determined to be \$39,804,598 using a 5.0% discount rate and return on assets and resulting in a funded ratio of 112.3%. The annual budgeted contribution for FY26 is \$896,608.

Retirees have the ability to elect health and prescription coverage and/or dental insurance through the Town’s self-insured plans 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 retirement 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 (OAP) or Open Access Plus In-Network (OAPIN). A summary of the significant plan provisions for the plan year that begins on January 1, 2025 are provided below:

Cigna Open Access Plus

	In-Network
Deductible	\$500 Ind/\$1,500 Family
Coinsurance	10%
Out of Pocket Maximum	\$1,500 Ind/\$4,500 Family
Office Visit Copay	\$25
Prescription Drugs	\$100 Ded for Non-generic drugs
Retail/Mail Order Copayment	Generic-\$10, Preferred-\$30, Non-Preferred-50% of Cost
Lifetime Maximum	Unlimited

Cigna Open Access Plus In-Network*

	In-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	\$150
Prescription Drugs	\$100 Ded for Non-generic drugs
Retail/Mail Order Copayment	Generic-\$10, Preferred-\$30, Non-Preferred-50% of Cost
Lifetime Maximum	Unlimited

*Out of network services are not covered under the In-Network 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. 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

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% Change
Revenues						
Town Funding	331,217	789,128	828,584	828,584	896,608	8.21%
Retiree Funding	1,051,447	957,555	1,010,000	970,000	1,010,000	-%
Miscellaneous Revenue	117,320	18,780	-	300,000	-	-%
Investment Income	3,187,253	7,560,133	1,900,000	15,000	1,900,000	-%
TOTALS	4,687,237	9,325,596	3,738,584	2,113,584	3,806,608	1.82%
Expenses						
Salaries and Wages	89,872	90,999	97,343	95,902	94,838	(2.57%)
Employee Benefits	1,961,242	2,222,088	2,717,067	3,044,781	3,132,319	15.28%
Contractual	157,507	131,074	90,147	150,580	135,292	50.08%
Commodities	557	1,337	1,923	2,615	3,252	69.11%
TOTALS	2,209,177	2,445,498	2,906,480	3,293,878	3,365,701	15.80%
Total Revenues Over/(Under) Expenses	2,478,060	6,880,098	832,104	(1,180,294)	440,907	
Beginning Net Assets	34,407,603	36,885,663	43,765,761	43,765,761	42,585,467	
ENDING NET ASSETS	36,885,663	43,765,761	44,597,865	42,585,467	43,026,374	

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 FY26 projected budget for Retiree Funding is based on trending and actual contributions for FY25

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 FY26 budget includes a lump sum COLA and pay for performance increase.

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.

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Finance	0.050	0.050	0.000	0.000	0.000
Director of People & Culture	0.000	0.000	0.100	0.100	0.100
People & Culture Division Director	0.100	0.150	0.000	0.000	0.000
People & Culture Manager	0.000	0.050	0.050	0.050	0.050
Senior People & Culture Generalist	0.000	0.000	0.000	0.000	0.300
Talent Development Officer	0.000	0.000	0.050	0.050	0.050
People & Culture Generalist	0.050	0.300	0.300	0.300	0.000
People & Culture Coordinator	0.050	0.050	0.350	0.050	0.330
People and Culture Analyst	0.250	0.050	0.000	0.330	0.050
Administrative Assistant	0.050	0.050	0.050	0.050	0.000
People and Culture Specialist	0.000	0.300	0.000	0.000	0.000
	0.550	1.000	0.900	0.930	0.880





Appendix

Town of Palm Beach / FY 2026 Proposed Annual Budget





Authorized Positions

Town of Palm Beach / FY 2026 Proposed Annual Budget

Authorized positions

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Town Manager's Office					
Town Manager	1.000	1.000	1.000	1.000	1.000
Deputy Town Manager	1.000	1.000	1.750	1.650	1.650
Assistant Town Manager	0.200	0.250	-	-	-
Administrative & Communications Manager	-	-	-	-	1.000
Town Clerk	1.000	1.000	0.500	0.500	0.500
Administrative Manager	1.000	1.000	1.000	1.000	-
Communications Coordinator	-	-	-	0.500	1.000
Communications Specialist	0.500	0.500	0.500	-	-
Deputy Town Clerk	1.000	1.500	1.000	1.000	1.000
Clerk Support Specialist	-	-	-	-	1.000
Administrative & Policy Support Assistant	-	-	-	-	2.000
Administrative Assistant	2.000	2.000	1.000	1.000	-
Clerk Support Assistant	-	-	1.000	1.000	-
Administrative Clerk	-	-	1.000	1.000	-
	7.700	8.250	8.750	8.650	9.150
Information Systems					
CIO & Director of Information Technology	-	-	-	1.000	1.000
Director of Information Technology	-	-	1.000	-	-
Division Director of Information Technology	-	1.000	-	-	-
GIS Manager	-	-	1.000	1.000	1.000
Information Technology Manager	1.000	1.000	1.000	1.000	1.000
Information Technology Security Lead	-	-	-	1.000	1.000
IT Project Manager	-	-	-	1.000	1.000
Systems Administrator	2.000	2.000	2.000	1.000	1.000
Information Technology Analyst	-	-	1.000	-	-
Information Technology Applications Analyst	-	-	1.000	1.000	1.000
Information Technology Solutions Analyst	-	-	-	1.000	1.000
IT Solutions Analyst	-	-	1.000	-	-
IT Business Analyst	-	-	-	-	1.000
GIS Technician	-	-	1.000	1.000	1.000
GIS Specialist	-	-	1.000	-	-
Information Technology Business Analyst	-	-	-	1.000	-
Information Technology Public Safety Specialist	-	1.000	1.000	1.000	1.000
Information Technology Specialist	3.000	1.000	-	1.000	1.000
Information Technology Services Coordinator	-	1.000	1.000	1.000	1.000
Assistant IT Director	1.000	-	-	-	-
GIS Coordinator	1.000	1.000	-	-	-
Information Technology Applications Specialist	-	1.000	-	-	-
	8.000	9.000	12.000	13.000	13.000
Human Resources					
Assistant Town Manager	0.200	0.250	-	-	-
Director of People & Culture	-	-	0.700	0.700	0.700
People & Culture Division Director	0.500	0.600	-	-	-
People & Culture Manager	-	0.900	0.900	0.900	0.900
Senior People & Culture Generalist	-	-	-	-	0.150
Talent Development Officer	-	-	0.900	0.900	0.900
Communications Coordinator	-	-	-	0.500	-

Authorized positions (continued)

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Communications Specialist	0.500	0.500	0.500	-	-
People & Culture Generalist	0.900	0.150	0.150	0.150	-
People & Culture Coordinator	0.900	0.900	1.050	0.900	0.350
People and Culture Analyst	1.000	0.900	-	0.350	0.900
Administrative Assistant	0.400	0.850	0.850	1.850	1.000
People and Culture Specialist	-	0.150	-	-	-
	4.400	5.200	5.050	6.250	4.900
Finance					
Director of Finance	0.850	0.750	-	-	-
Controller	-	-	0.975	1.000	1.000
Assistant Director of Finance	0.975	0.975	-	-	-
Procurement & Contracts Manager	1.000	1.000	1.000	1.000	1.000
Budget Manager	-	-	0.900	0.950	0.950
Assistant Procurement & Contracts Manager	1.000	1.000	1.000	1.000	1.000
Accountant III	-	-	2.900	2.900	2.900
Senior Procurement & Contracts Agent	-	-	1.000	1.000	1.000
Budget Analyst	0.900	0.900	-	-	-
Procurement & Contracts Agent	-	-	2.000	2.000	2.000
Accountant	2.000	2.000	-	-	-
Accountant I	-	-	2.914	2.950	2.950
Warehouse Coordinator	1.000	1.000	1.000	1.000	1.000
Accounting Technician	2.964	2.914	-	-	-
Buyer	1.000	1.000	-	-	-
Junior Buyer	1.000	1.000	-	-	-
Senior Buyer	1.000	1.000	-	-	-
	13.689	13.539	13.689	13.800	13.800
Planning and Zoning					
Director of Planning Zoning & Building	0.750	0.750	0.750	0.500	0.500
Assistant Director of PZB	0.400	0.400	0.400	0.500	0.500
Fire Marshal	1.000	1.000	1.000	1.000	1.000
Design & Preservation Manager	-	-	-	0.750	0.750
Planner III	-	1.000	1.000	1.000	1.000
Zoning Manager	1.000	-	-	-	-
Design & Preservation Planner	-	-	1.400	2.350	2.100
Planner I	0.500	0.500	0.500	0.500	0.500
Fire Inspector	1.000	1.000	1.000	2.000	2.000
Office Manager	-	-	-	0.500	1.250
Administrative Specialist	0.500	0.500	0.500	0.500	0.500
Lead Code Compliance Officer	-	-	1.000	-	-
Lead Code Enforcement Officer	-	-	-	1.000	1.000
Zoning Technician	-	0.500	0.500	0.750	0.750
Administrative Assistant	0.500	-	0.500	1.000	1.000
Code Compliance Officer I	2.000	2.000	1.000	-	-
Code Enforcement Officer	-	-	-	1.000	1.000
Parking/Code Enforcement Specialist	0.750	0.750	0.750	0.750	-
Historic Preservation Planner	0.700	0.700	-	-	-
Administrative Assistant (Part Time)	0.375	0.375	0.375	-	-

Authorized positions (continued)

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
	9.475	9.475	10.675	14.100	13.850
Recreation					
Assistant Town Manager	0.250	0.250	-	-	-
Director of Recreation	-	-	0.750	0.750	0.750
Division Director of Recreation	0.750	0.750	-	-	-
Assistant Director of Recreation	0.800	0.800	0.800	0.800	0.800
Tennis Manager	-	-	-	1.000	1.000
Fitness Supervisor	-	-	-	-	1.000
Program Manager	-	1.000	1.000	1.000	1.000
Office Manager	-	-	1.000	1.000	1.000
Recreation Facilities Maintenance Supervisor	0.800	0.800	0.800	0.800	0.800
Administrative Specialist	-	-	-	-	0.800
Recreation Supervisor	2.000	1.000	1.000	1.000	-
Administrative Assistant	0.800	1.800	0.800	0.800	-
Recreation Specialist	2.000	2.000	1.000	1.000	2.000
Pro-Shop Assistant	-	-	1.000	1.000	1.000
Maintenance Worker	-	-	1.000	1.000	1.000
Crew Foreman	-	-	-	-	1.000
Park Attendant	-	-	-	-	2.000
Maintenance Worker (Part Time)	1.119	1.140	0.137	0.097	-
Bus Driver (Part Time)	0.304	0.304	0.304	0.304	-
Activity Leader (Part Time)	0.530	0.550	0.552	0.552	-
Recreation Center Attendants (Part Time)	0.425	0.207	0.216	0.216	-
Tennis Attendant (Part Time)	0.991	0.845	0.835	0.835	0.835
	10.769	11.446	11.194	12.154	14.985
Fire-Rescue					
Fire-Rescue Chief	1.000	1.000	1.000	1.000	1.000
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
Division Chief - Training/Safety	1.000	1.000	1.000	1.000	1.000
Battalion Chief	-	-	-	3.000	3.000
Battalion/Division Chief	3.000	3.000	3.000	-	-
Lieutenant/Paramedic	21.000	21.000	21.000	21.000	21.000
FF Driver/Engineer Paramedic	10.000	10.000	8.000	9.000	9.000
Firefighter Emt	-	-	9.000	6.000	9.000
Firefighter Paramedic	-	-	24.000	30.000	27.000
FF Driver/Engineer Emt	-	-	1.000	1.000	1.000
Fleet Manager	0.200	0.200	0.200	0.200	0.200
Supervisor Lifeguard	1.000	1.000	1.000	1.000	1.000
Administrative Specialist	1.000	1.000	1.000	1.000	1.000
Mechanic/PD	0.200	0.200	0.200	0.200	0.200
Administrative Assistant	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
Firefighter, Paramedic or EMT	32.000	32.000	-	-	-
	81.400	81.400	81.400	85.400	85.400
Police					
Police Chief	1.000	1.000	1.000	1.000	1.000

Authorized positions (continued)

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Police Major	1.000	1.000	1.000	1.000	1.000
Police Captain	3.000	3.000	3.000	3.000	3.000
Police Lieutenant	3.000	4.000	3.000	3.000	3.000
Police Lieutenant Prof Standards	-	-	1.000	1.000	1.000
Police Sergeant	10.000	10.000	10.000	12.000	12.000
Police Officer	40.000	43.000	46.000	55.000	60.000
Police Officer/Detective	9.000	9.000	8.000	-	-
Civilian Services Division Manager	1.000	1.000	1.000	1.000	1.000
Telecommunications Supervisor Lead	1.000	1.000	1.000	1.000	1.000
Fleet Manager	0.800	0.800	0.800	0.800	0.800
Crime Scene Evidence Manager	1.000	1.000	1.000	-	-
Telecommunicator Supervisor	4.000	4.000	4.000	4.000	4.000
Telecommunicator	10.000	10.000	10.000	10.000	10.000
Crime Scene Evidence Tech I	-	-	-	1.000	1.000
Crime Scene Evidence Technician	1.000	1.000	1.000	-	-
Crime Intelligence Analyst	1.000	1.000	1.000	1.000	1.000
Office Manager	-	-	-	-	0.250
Administrative Specialist	1.000	1.000	1.000	1.000	1.000
Mechanic/PD	0.800	0.800	0.800	0.800	0.800
Police Service Aide	-	-	-	-	6.000
Digital Crime Scene Tech	-	-	1.000	-	-
Digital Evidence Tech	-	-	-	1.000	1.000
Administrative Assistant	2.000	3.000	3.000	3.000	3.000
Parking/Code Enforcement Specialist	0.250	0.250	0.250	0.250	-
Lead Parking Control Officer	1.000	1.000	1.000	-	-
Parking Enforcement Officer Lead	-	-	-	1.000	1.000
Police Records Specialist	2.000	2.000	2.000	2.000	2.000
Parking Enforcement Officer	2.000	4.000	4.000	7.000	3.500
Police Planner	1.000	-	-	-	-
	96.850	102.850	105.850	110.850	118.350
Public Works					
Sanitation Supervisor	1.000	1.000	1.000	1.000	1.000
Trash Supervisor	1.000	1.000	1.000	1.000	1.000
Crane Operator	3.000	3.000	3.000	3.000	3.000
Landfill Operator	1.000	1.000	1.000	1.000	1.000
Transfer Station Operator	1.000	1.000	1.000	1.000	1.000
Commercial Recycling Operator	-	-	-	1.000	1.000
Equipment Operator II	4.000	4.000	4.000	4.000	3.000
Equipment Operator I	17.000	17.000	17.000	17.000	17.000
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
Town Engineer	1.000	1.000	1.000	1.000	1.000
Deputy Town Engineer	-	-	-	-	1.000
Project Engineer Senior	1.000	1.000	1.000	1.000	1.000
Water Resources Division Manager	1.000	1.000	1.000	1.000	1.000
Project Engineer	2.000	2.000	2.000	2.000	2.000
Project Engineer Coordinator	-	-	1.000	-	1.000
Underground Utilities Easement Acquisition Manager	-	-	-	1.000	-

Authorized positions (continued)

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Facilities Maint Div Manager	1.000	1.000	1.000	1.000	1.000
Services Division Manager	1.000	1.000	1.000	1.000	1.000
Utilities Maintenance Supervisor	1.000	1.000	1.000	1.000	1.000
Utilities Operations Supervisor	-	-	-	-	1.000
Electrician Supervisor	1.000	1.000	1.000	1.000	1.000
Fleet Mechanic Supervisor	1.000	1.000	1.000	1.000	1.000
General Maintenance Supervisor	1.000	1.000	1.000	1.000	1.000
Grounds Supervisor	1.000	1.000	1.000	1.000	1.000
Construction & Right-A-Way Manager	-	-	1.000	1.000	1.000
Industrial Electrician Senior	1.000	1.000	-	-	-
GIS Specialist	1.000	1.000	-	-	-
Industrial Electrician	1.000	1.000	2.000	2.000	2.000
Right of Way Inspector	1.000	1.000	-	-	-
Office Manager	1.000	1.000	1.000	1.000	1.000
Public Works Project Coordinator	2.000	2.000	2.000	2.000	2.000
Water Resources Technician II	3.000	4.000	5.000	4.000	4.000
Administrative Specialist	-	-	-	1.000	-
CMMS Coordinator	1.000	1.000	-	-	1.000
Engineering Support Coordinator	-	-	1.000	1.000	1.000
Fleet Mechanic	3.000	3.000	3.000	3.000	3.000
Administrative Assistant	4.000	4.000	4.000	3.000	4.000
Water Resources Technician I	10.000	9.000	8.000	9.000	8.000
Streets/grounds Maint Tech II	-	-	-	-	1.000
Building Maintenance Worker	2.000	2.000	2.000	2.000	2.000
Equipment Operator III	1.000	1.000	1.000	-	-
Irrigation and Spray Technician	1.000	1.000	1.000	1.000	1.000
Sanitation and Trash Worker	7.000	7.000	7.000	7.000	7.000
	81.000	81.000	81.000	81.000	83.000
Townwide Underground Utilities					
Underground Utilities Easement Acquisition Manager	1.000	1.000	-	-	-
Administrative Assistant (Part Time)	0.750	0.750	-	-	-
	1.750	1.750	-	-	-
Coastal Management					
Coastal Coordinator	-	-	-	-	1.000
Coastal Program Manager	1.000	1.000	1.000	1.000	-
	1.000	1.000	1.000	1.000	1.000
Marina Enterprise Fund					
Deputy Town Manager	-	-	0.250	0.250	0.250
Assistant Town Manager	0.250	0.250	-	-	-
Marina Manager	-	-	1.000	1.000	1.000
Assistant Director of Recreation	0.100	0.100	0.100	0.100	0.100
Dockmaster	1.000	1.000	1.000	1.000	1.000
Office Manager	-	-	-	1.000	1.000
Administrative Assistant	1.100	1.100	1.100	0.100	-
Facilities Maintenance Worker	1.000	1.000	1.000	1.000	-
Marina Facilities Maintenance Supervisor	-	-	-	-	1.000
Recreation Facilities Maintenance Supervisor	0.100	0.100	0.100	0.100	0.100
Administrative Specialist	-	-	-	-	0.100

Authorized positions (continued)

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Assistant Dockmaster	1.000	1.000	-	-	-
Dock Attendant (Part Time)		-	1.125	1.125	1.800
	4.550	4.550	5.675	5.675	6.350
Par 3 Golf Course					
Director of Recreation	-	-	0.250	0.250	0.250
Division Director of Recreation	0.250	0.250	-	-	-
Golf Manager	1.000	1.000	1.000	1.000	1.000
Assistant Director of Recreation	0.100	0.100	0.100	0.100	0.100
Golf Course Superintendent	1.000	1.000	1.000	1.000	1.000
Assistant Golf Manager	-	-	-	1.000	1.000
Assistant Golf Course Superintendent	-	-	-	1.000	1.000
Crew Foreman/Irrigation Specialist	1.000	1.000	1.000	-	-
Recreation Facilities Maintenance Supervisor	0.100	0.100	0.100	0.100	0.100
Administrative Specialist	-	-	-	-	0.100
Golf Operations Supervisor	1.000	1.000	1.000	-	-
Golf Course Mechanic	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	0.100	0.100	0.100	0.100	-
Irrigation and Spray Technician	-	-	1.000	1.000	1.000
Pro-Shop Assistant	-	1.000	2.000	2.000	2.000
Maintenance Associate	-	1.000	-	-	-
Senior Golf Associate	1.000	-	-	-	-
Golf Course Associate (Part Time)	0.309	0.290	-	-	-
Maintenance Associate (Part Time)	0.750	0.750	-	-	-
	7.609	8.590	8.550	8.550	8.550
Building Enterprise Fund					
Director of Planning Zoning & Building	0.250	0.250	0.250	0.500	0.500
Assistant Director of PZB	0.600	0.600	0.600	0.500	0.500
Civil Engineer	1.000	1.000	1.000	1.000	1.000
Project Engineer	-	-	-	-	1.000
Town Clerk	-	-	0.500	0.500	0.500
Design & Preservation Manager	-	-	1.000	0.250	0.250
Planner II	1.000	1.000	1.000	-	-
Building Inspector III	1.000	1.000	1.000	1.000	1.000
Building Inspector II	3.000	3.000	3.000	3.000	3.000
Design & Preservation Planner	-	-	0.600	0.650	0.900
GIS Analyst	-	-	1.000	1.000	1.000
Combination Plan Reviewer Sr	1.000	1.000	1.000	1.000	1.000
Planner I	0.500	0.500	0.500	0.500	0.500
Office Manager	-	-	-	0.500	0.500
Business Services Supervisor	1.000	1.000	1.000	1.000	1.000
Deputy Town Clerk	-	0.500	-	-	-
Administrative Specialist	0.500	0.500	0.500	0.500	0.500
Development Geoprocessor Technician	1.000	1.000	1.000	-	-
Document Management Coordinator	-	-	-	1.000	1.000
Zoning Technician	-	0.500	0.500	0.250	0.250
Administrative Assistant	0.875	1.000	0.500	1.000	1.000
Code Enforcement Officer	-	-	-	4.000	4.000
Construction Site Monitor	1.750	4.000	4.000	-	-

Authorized positions (continued)

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
Development Permit Tech Sr	1.000	1.000	1.000	1.000	1.000
Development Permit Technician	2.000	2.000	2.000	1.000	1.000
Building Inspector I	1.000	-	-	-	-
Combination Plan Reviewer	1.000	-	-	-	-
Historic Preservation Planner	0.300	0.300	-	-	-
Administrative Assistant (Part Time)	-	0.375	0.375	-	-
	18.775	20.525	22.325	20.150	21.400
Self Insurance Fund - Risk					
Deputy Town Manager	-	-	-	0.075	0.075
Assistant Town Manager	0.100	-	-	-	-
Director of Finance	-	0.100	-	-	-
People & Culture Division Director	0.200	-	-	-	-
Risk Manager	0.900	1.000	1.000	1.000	1.000
Accountant I	-	-	0.050	-	-
Accounting Technician	-	0.050	-	-	-
Administrative Assistant	0.200	-	-	-	-
	1.400	1.150	1.050	1.075	1.075
Self Insurance Fund - Health					
Director of People & Culture	-	-	0.100	0.100	0.100
People & Culture Division Director	0.100	0.150	-	-	-
Risk Manager	0.100	-	-	-	-
People & Culture Manager	-	0.050	0.050	0.050	0.050
Senior People & Culture Generalist	-	-	-	-	0.300
Talent Development Officer	-	-	0.050	0.050	0.050
People & Culture Generalist	0.050	0.300	0.300	0.300	-
People & Culture Coordinator	0.050	0.050	0.350	0.050	0.320
People and Culture Analyst	0.250	0.050	-	0.320	0.050
Administrative Assistant	0.100	0.050	0.050	0.050	-
People and Culture Specialist	-	0.300	-	-	-
	0.650	0.950	0.900	0.920	0.870
Retirement Fund					
Deputy Town Manager	-	-	-	0.025	0.025
Director of Finance	0.100	0.100	-	-	-
Director of People & Culture	-	-	0.100	0.100	0.100
People & Culture Division Director	0.100	0.100	-	-	-
Controller	-	-	0.025	-	-
Assistant Director of Finance	0.025	0.025	-	-	-
Budget Manager	-	-	0.100	0.050	0.050
Senior People & Culture Generalist	-	-	-	-	0.250
Accountant III	-	-	0.100	0.100	0.100
People & Culture Generalist	-	0.250	0.250	0.250	-
Budget Analyst	0.100	0.100	-	-	-
People & Culture Coordinator	-	-	0.250	-	-
Accountant I	-	-	0.036	0.050	0.050
Administrative Assistant	-	0.050	0.050	0.050	-
Accounting Technician	0.036	0.036	-	-	-
People and Culture Analyst	0.500	-	-	-	-
People and Culture Specialist	-	0.250	-	-	-

Authorized positions (continued)

Full Time Equivalent Employees	FY2022	FY2023	FY2024	FY2025	FY2026
	0.861	0.911	0.911	0.625	0.575
OPEB Trust					
Director of Finance	0.050	0.050	-	-	-
Director of People & Culture	-	-	0.100	0.100	0.100
People & Culture Division Director	0.100	0.150	-	-	-
People & Culture Manager	-	0.050	0.050	0.050	0.050
Senior People & Culture Generalist	-	-	-	-	0.300
Talent Development Officer	-	-	0.050	0.050	0.050
People & Culture Generalist	0.050	0.300	0.300	0.300	-
People & Culture Coordinator	0.050	0.050	0.350	0.050	0.330
People and Culture Analyst	0.250	0.050	-	0.330	0.050
Administrative Assistant	0.050	0.050	0.050	0.050	-
People and Culture Specialist	-	0.300	-	-	-
	0.550	1.000	0.900	0.930	0.880
Grand Total	350.428	362.586	370.919	384.129	397.135





Resolutions

Town of Palm Beach / FY 2026 Proposed Annual Budget

RESOLUTION NO. 60-2025

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 2.6110 FOR THE TENTATIVE FISCAL YEAR 2026 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 2.4310 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 2026 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 2026 commencing on October 1, 2025; and

WHEREAS, the Town Council met on July 10, 2025, 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 2026 commencing on October 1, 2025, 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 2.6110 necessary to provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2026 General Fund Budget is hereby approved.

Section 3: The computed rolled-back millage rate of 2.4310 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 8, 2025, 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 18, 2025, 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 on July 10, 2025.

Danielle H. Moore, Mayor

Bobbie Lindsay, Town Council President

Lewis S.W. Crampton, Council President
Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Edward A. Cooney, Town Council Member

Kelly Churney, CMC, Town Clerk

Bridget Moran, Town Council Member

