TENTATIVE:
SUBJECT TO
REVISION

TOWN OF PALM BEACH

Town Manager's Office

SPECIAL TOWN COUNCIL BUDGET WORKSHOP MEETING

AGENDA

TOWN COUNCIL CHAMBERS

JULY 13, 2023

9:30 AM

I. CALL TO ORDER AND ROLL CALL

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

II. PLEDGE OF ALLEGIANCE

III. APPROVAL OF AGENDA

IV. COMMUNICATIONS FROM CITIZENS - 3 MINUTE LIMIT

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

A. Fiscal Year 2024 Proposed Budget

1. Fiscal Year 2024 Proposed Budget
Kirk Blouin, Town Manager

B. General Fund

1. Review of General Fund Revenues for FY2024

Bob Miracle, Deputy Town Manager - Finance & Administration

2. General Fund Expenditures - Department Review
a) Legislative
b) General Government
c) Town Manager
d) Advice and Litigation
e) Town Clerk
f) Information Technology
g) People & Culture
h) Finance
i) Planning and Zoning
j) Recreation and Tennis
k) Fire-Rescue
l) Police
m) Public Works
n) Transfer and Other

C. Special Revenue Fund

1. Town-wide Underground Utility Fund

H. Paul Brazil, Director of Public Works

D. Debt Service Funds

1. Debt Service Funds

Bob Miracle, Deputy Town Manager - Finance & Administration

E. Capital Improvement Funds

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

Bob Miracle, Deputy Town Manager - Finance & Administration and H. Paul Brazil, Director of Public Works

F. Enterprise Fund Budgets

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

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

G. Internal Service Funds

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

Bob Miracle, Deputy Town Manager - Finance & Administration

H. Trust and Agency Funds

1. 1. Pension Fund

2. OPEB Trust

Bob Miracle, Deputy Town Manager - Finance & Administration

VI. RESOLUTIONS

A. RESOLUTION NO. 086-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Approving a Proposed Operating Millage Rate of 2.6932 for the Tentative Fiscal Year 2024 Budget; Approving the Computed Rolled Back Millage Rate of 2.3736 to be Provided to the Property Appraiser in Accordance with F.S. 200.065; Establishing the Date, Time and Place of the First and the Final Budget Hearings to Consider the Proposed Millage Rates and Tentative Fiscal Year 2024 Budget and Directing the Town Manager to Transmit this Information to the Property Appraiser of Palm Beach County in Accordance with the Requirements of F.S. 200.065.

Bob Miracle, Deputy Town Manager - Finance and Administration

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

Mark Bresnahan, Director of Recreation

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

Mark Bresnahan, Director of Recreation

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

Carolyn Stone, Deputy Town Manager - Business and Culture

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

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

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

Bob Miracle, Deputy Town Manager - Finance and Administration

G. RESOLUTION NO. 093-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Relating to the Relating To The

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

Bob Miracle, Deputy Town Manager - Finance and Administration

VII. ANY OTHER MATTERS

VIII. ADJOURNMENT

PLEASE TAKE NOTE:

Note 1: Live meeting audio is available on the Town's website at https://www.townofpalmbeach.com/. To listen to the live stream, please visit the Meeting Audio page and select the "In Progress" or "Click Here to Listen" button.

Note 2: In-person or virtual Public Comment is limited to three minutes and must be preceded by your name and address for the record. Alternative public comment is also welcome for Town Council Meetings via four methods:

- Email request to make public comment virtually providing desired agenda item(s) to be speak on emailed to publiccomment@townofpalmbeach.com,
- Written email submittals to publiccomment@townofpalmbeach.com,
- Direct written entry into the public meeting record through the eComment portal, or
- In-person submittal of written document to the Town Clerk's Office at Town Hall no later than 24 hours prior to the meeting.

Note 3: As a public business meeting, the chair retains the right to limit discussion on any issue.

Note 4: If a person decides to appeal any decision made with respect to any matter considered at this meeting, he/she/they will need to ensure that a verbatim record of the proceedings is made for such purposes, which shall include the testimony and evidence upon which the appeal is to be based.

Note 5: Disabled persons needing accommodations to participate in this meeting are requested to call the Clerk's Office at (561) 838-5416 at least one day prior to the meeting.

PROCEDURES FOR PUBLIC PARTICIPATION

Citizens desiring to address the Town Council should proceed toward the public microphones when the applicable agenda item is being considered to enable the Town Council President to acknowledge you.

PUBLIC HEARINGS: Any citizen is entitled to be heard on an official agenda item under the section entitled "Public Hearings," subject to the three minute limitation.

COMMUNICATIONS FROM CITIZENS: Any citizen is entitled to be heard concerning any matter under the section entitled "Communications from Citizens," subject to the three minute limitation. The public also has the opportunity to speak to any item listed on the agenda, including the consent agenda, at the time the agenda item comes up for discussion.

OTHER AGENDA ITEMS: Any citizen is entitled to be heard on any official agenda item when the Town Council calls for public comments, subject to the three minute limitation.

Special Town Council Budget Workshop Meetings are public business meetings and, as such, the Special Town Council Budget Workshop retains the right to limit discussion on any issue.

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda
Fiscal Year 2024 Proposed Budget

Agenda Title
Fiscal Year 2024 Proposed Budget

Presenter
Kirk Blouin, Town Manager

ATTACHMENTS:

- **Budget Message dated July 13, 2023 from Kirk Blouin, Town Manager**

Budget Message

Town of Palm Beach ⁄ FY 2024 Proposed Annual Budget

Town of Palm Beach, Florida

July 13, 2023

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

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

The proposed FY2024 budget is the result of Town Management and department efforts to find efficiencies and apply lean government principles on a Town-wide basis. Once the new budget is adopted, members of staff continue to closely examine each expenditure before it is made, to ensure the following questions are answered: Is the resource still needed? Can the expense be deferred? Can the operational needs be met in a more efficient and/or effective manner (reorganization, technology, etc.)?; and, is the Town procuring and purchasing its budget allotments in the most cost effective manner?

The Town Team found efficiencies where possible and produced a $513,455 surplus in FY2022. We expect to have another surplus for FY2023 . We are proposing a budget which contains additional staffing to meet operational and service needs of the community as outlined by the Town Council and members of Town staff. Inflation continues to pose challenges to controlling costs, particularly material and labor costs in the South Florida market. The increase in current values of real estate has allowed us to propose a budget that contains a $0 increase for homesteaded properties. More detail on proposed expenditures and revenues are contained later in the summary.

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

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

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

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

General Fund
FY24 Budget Presentation

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

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

FY24 General Fund Revenues

Property Taxes

FY23 Final Property Taxes

The General Fund is the only fund to directly use property taxes as a revenue source. Property taxes (ad valorem taxes) represent the largest revenue source. The Town's portion of the total millage rate in FY2023 was 17.4%. This means for every $100 paid in taxes only $17.38 stays in the Town.

Below are the taxing districts and the adopted millage rates for FY2023 with the total amount of taxes paid to each of the districts by Palm Beach Property owners. The biggest beneficiaries of Town of Palm Beach property owners' taxes are Palm Beach County and Palm Beach County School District collecting 72.7% of all taxes paid in the Town followed by the Town of Palm Beach at 17.4% with the other taxing districts making up the balance of 9.9%.

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

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

FY24 Millage Rate

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

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

The State of Florida requires the Town to calculate a rolled-back millage rate. The rolled-back rate is defined as the millage rate which provides the same property tax revenue for each taxing authority as was levied during the previous year (exclusive of new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, deletions). The rolled-back millage rate currently is 2.3736. This millage would represent a 11.9% decrease from the FY23 millage and would provide the homestead property owner a $233 per million reduction in taxes. The rolled-back rate is required to be announced at the public hearings in September.

Revenues

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

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

Significant highlights for General Fund FY24 revenues include:

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

General Fund Expenditures

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

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

Highlights for General Fund expenditures are as follows:

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

Operating Expenditures:

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

equity and market competitiveness. Additional information regarding compensation changes can be found later in this message under "Compensation Update".

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

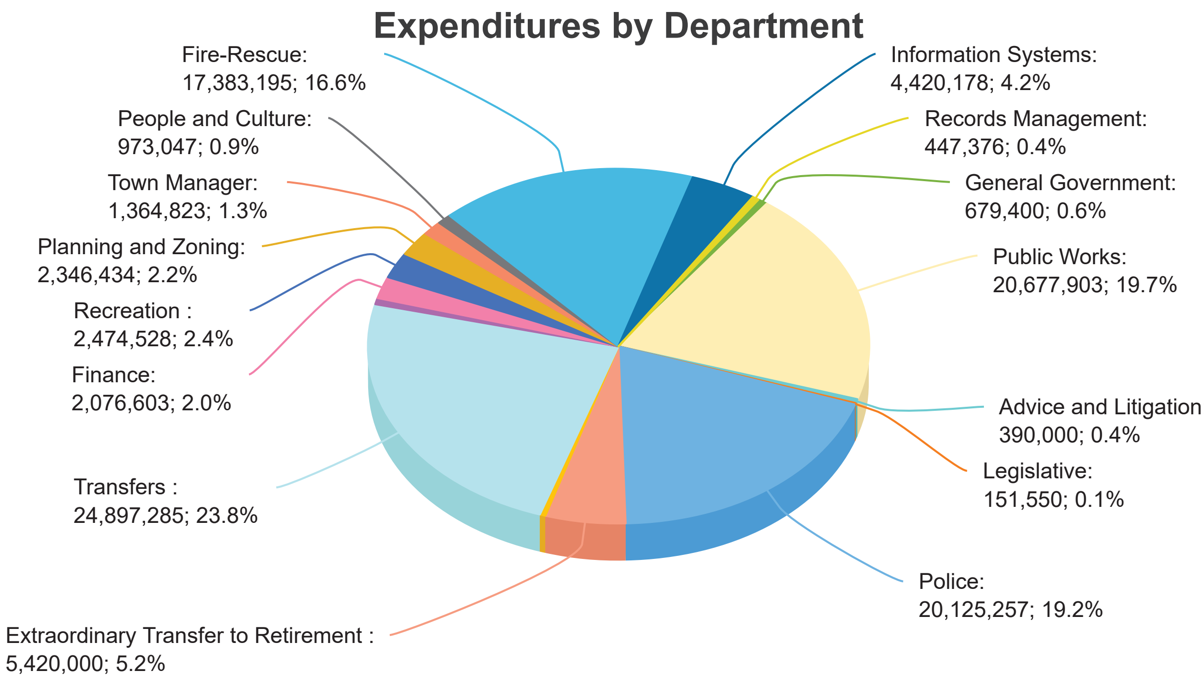
Transfers and Other:

- The transfer to the Risk Fund increased by $55,711 due to anticipated increases in the insurance market.
- The annual transfer to the Capital Improvement Fund increased by $937,102 or 10.00% over FY23. The North Fire Station will receive most of the FY24 fund transfer from the General Fund. Also, the A-39, Phipps Park sanitary sewer system will be started in FY24. Other projects funded from prior year transfers will be worked on by Public Works in FY24.
- The transfer to the debt service fund decreased $1,653.
- Coastal funding increased by 10% or $526,473. The transfer will provide funding for the annual coastal operations plus future projects such as the Mid-Town seawall replacement and Reach 7/8 renourishment. The revenues reflect what the Town would be reimbursed for through the federal and state agencies. Please see the Coastal Budget section for more information about the budget and forecasted expenditures and revenues.
- The extraordinary transfer to the retirement fund to accelerate improvements to the UAAL remained at $5,420,000.
- Contingency is funded at the same amount as last year. Absent extraordinary unforeseen circumstances, this amount should be enough to cover unexpected expenditures.

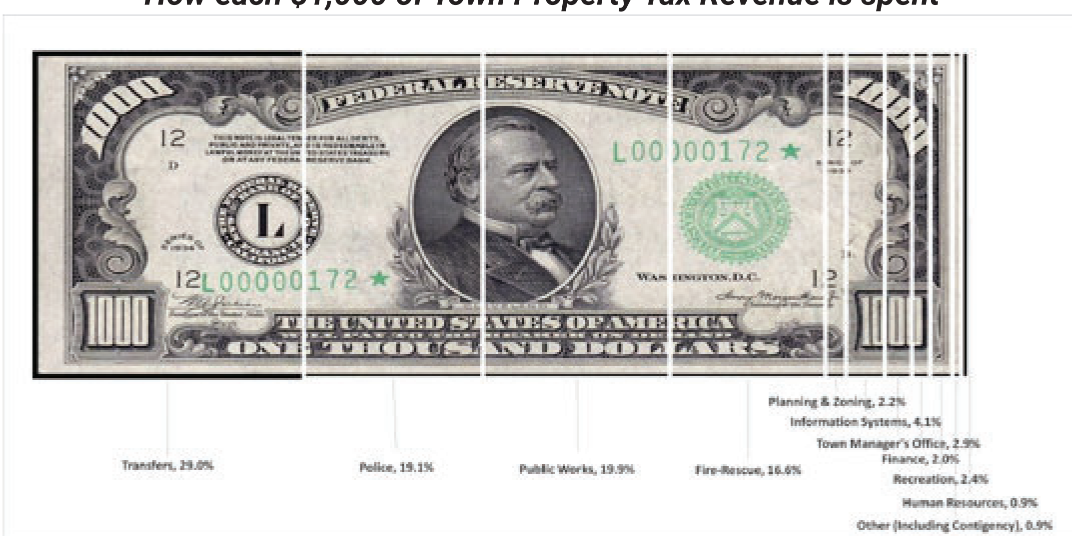
Funding By Department

Departmental Expenditures

The three largest departments, Police, Fire-Rescue and Public Works, account for over 55.6% of the Town budget. The transfers mentioned above account for another 29% for a total of 84.6% of the total Town budget. All other general government and administrative departments make up the balance of 15.4%. The charts below provide a graphic example of expenditures by each department and transfer.



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



Fund Balance

The General Fund Unassigned Fund Balance as of September 30, 2022, was $30,702,132. This amount was $11,418,086 above the policy-required minimum. The FY24 budget includes a transfer of $600,000 from fund balance to fund the contingency. Estimated compensated absence payouts totaling $500,000 will be paid from the reserve for compensated absences. Total excess reserves in Town's remaining funds as of September 30, 2022, were $13,657,851.

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

Compensation Update

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

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

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

Personnel Complement

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

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

Other Funds

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

Special Revenue Fund (122) Town-wide Underground Utility Project

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

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

Debt Service Funds (205, 206)

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

The 2013, 2016A and 2019 Series Revenue Bond debt service is funded from non-ad valorem revenues. A portion of the debt service payment is funded through the Par 3 Enterprise Fund for the Town's portion of the golf course and clubhouse renovation ($188,207), and a portion is funded through the Coastal Management Fund ($508,463). The non-ad valorem revenue transfer from the General Fund for FY24 is $5,679,013.

The 2016B Series Revenue Bonds debt service appropriation of $727,038 is funded through non ad valorem assessments on the property owners within the Worth Avenue Assessment District.

The Town has issued General Obligation bonds for the Underground Utility Project. These bonds shall be payable first from the Underground Utility Project special assessments and, to the extent the assessments are insufficient to pay debt service or not assessed, ad valorem taxes will be levied and collected on all taxable property in the Town to pay principal and interest on the bonds as they become due and payable. Total debt service for FY24 on these bonds will be $3,847,355 and is included in the Town wide Underground Utility project fund.

In 2020, the Town issued non ad valorem debt totaling $31,000,000 through a bank loan for the Marina construction project at an interest rate of 2.25%. The debt service for FY24 will be $1,992,463 and paid through the Marina fund. This loan is structured to include a 1% prepayment premium during the first four years and no prepayment premium thereafter.

The Town's outstanding Revenue Bond debt as of September 30, 2023, is shown on the table on below:

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

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

Capital Improvement Funds (307, 309, 311)

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

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

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

Coastal Management

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

Enterprise Funds (401, 402, 405)

Town Marina

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

Par 3 Golf Course

Pending the Town Council approval of the recommended fees, Par 3 revenues are projected to increase over end of year estimates during FY24. The various FY24 fee adjustments include strategic increases to green fees and passes which will capitalize on player demand for our unique facility. The Par 3 Golf Course anticipates an operating gross profit of $1,184,757 prior to depreciation and other below the line expenses. The transfer to the reserves for the Golf Course and Clubhouse and the Equipment Replacement Fund total $227,110. Additional deductions from the operating profit include transfers for debt service ($188,207), contingency ($142,022) and the general fund transfer ($25,000).

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

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

Building Enterprise Fund

The Building Enterprise Fund was created in FY21 to account for all building permit revenue and expenses and allow for greater transparency as required by the State of Florida. During FY20, a cost allocation study was performed to confirm the appropriate permit fee multiplier to stay consistent with Florida Statutes and to provide the basis for implementing reduced permit fees for owners and contractors that choose to use private providers on their construction projects. FY23 revenues are expected to be higher than budget and will provide for a higher surplus than anticipated. Total revenues for FY24 are conservatively estimated to be $10,009,500 and total operating expenses are $11,160,952, which includes a transfer to the General Fund of $6,627,997, which is for the allocated costs that the General Fund provides to the building permit process. Building permit related revenues have increased by $53,215 due to the anticipated stabilization of building activity. After depreciation of $86,897 and a 5% operating expense contingency of $217,708 there is a projected reduction in reserves of $1,456,057.

Internal Service Funds (501, 502, 320)

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

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

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

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

Trust Funds (600 & 610)

Retirement (600)

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

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

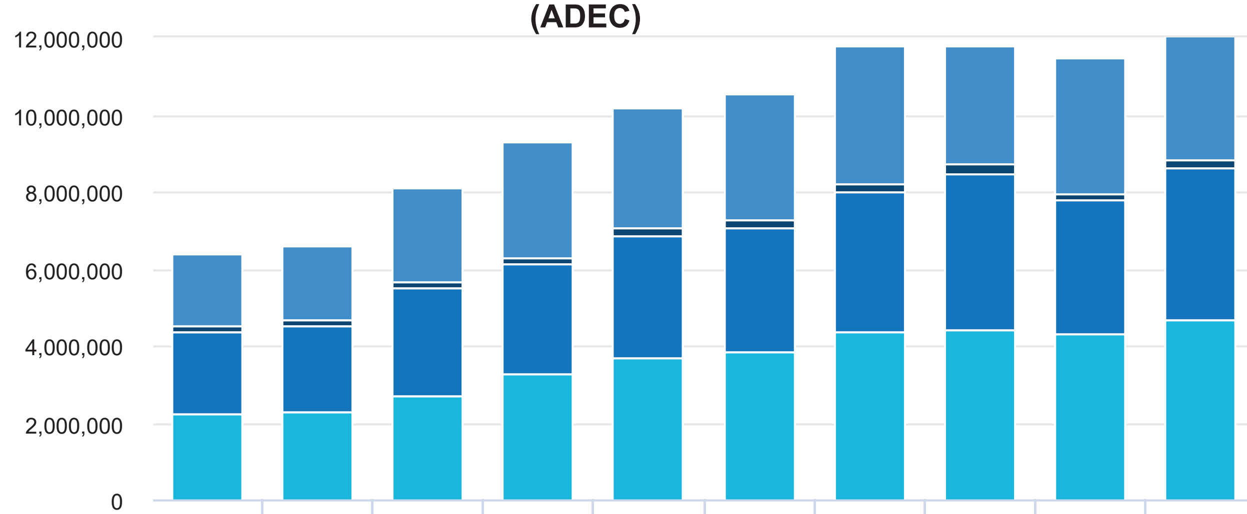
The Town contribution amounts by employee group are shown below versus the FY23 contribution. Legacy plan costs represent $8,792,743 (69.5%) of the total and the costs for the ongoing plan are $3,858,135 (30.5%).

Town DB and DC Retirement Contributions

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

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

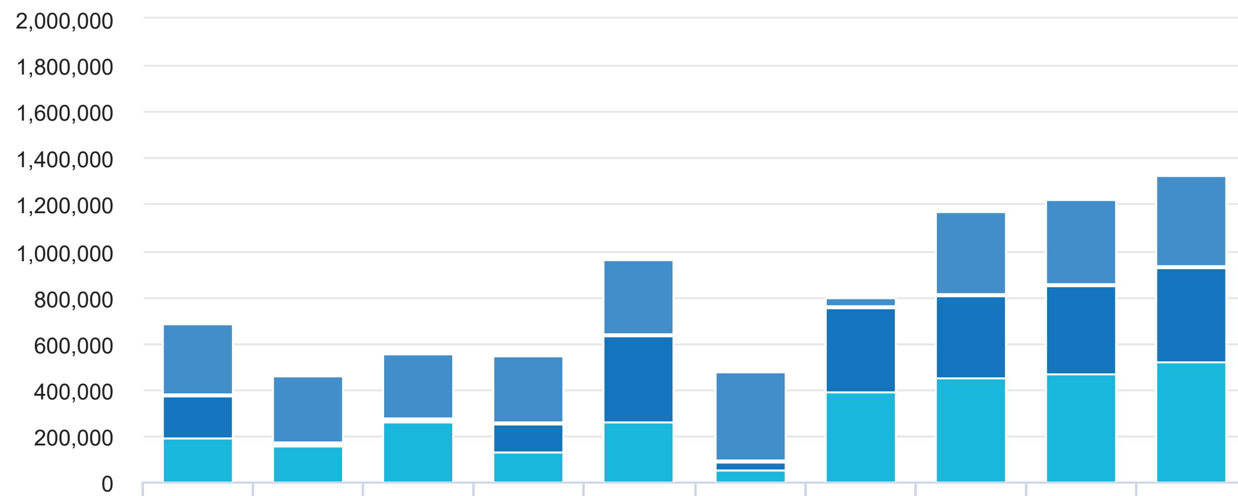
Employer Contribution (ADEC)



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

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

Employee Contributions



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Employees	298,561	281,091	275,968	284,732	327,592	385,406	35,526	357,977	367,192	400,560
Ocean Rescue	12,447	8,942	8,333	6,316	4,585	4,865	5,869	5,656	495	1,512
Police	180,924	10,825	9,853	122,231	368,777	38,877	363,694	350,601	377,048	409,444
Firefighters	190,047	154,199	255,766	129,585	262,473	48,191	387,514	454,505	471,785	515,864

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

Employer Defined Contribution Funding

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

Health Insurance (OPEB) Trust (610)

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

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

Worth Avenue Special Assessment District

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

Tentative Millage Rate

Resolution No. 086-2023 adopts a tentative millage rate of 2.6932. This rate is set at the same rate as last year in case changed circumstances and/or Town Council decision later this summer require the final millage rate to be set higher than the proposed rate under consideration. Florida law requires a first class mailing to all taxpayers if the millage rate is increased above the tentative millage rate adopted by the Town Council prior to the September public hearings. The final millage rate will be set at the public hearings in September.

Long-Term Financial Plan

The Long-Term Financial Plan (LTFP) will be updated with the FY24 adopted budget and will be finalized in September.

Upcoming Meeting Schedule

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

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

Conclusion

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

Respectfully Submitted,

Kirk Blouin
Town Manager

cc: Department Directors

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda

General Fund

Agenda Title

Review of General Fund Revenues for FY2024

Presenter

Bob Miracle, Deputy Town Manager - Finance & Administration

ATTACHMENTS:

- **General Fund Summary**

General Fund

Town of Palm Beach / FY 2024 Proposed Annual Budget

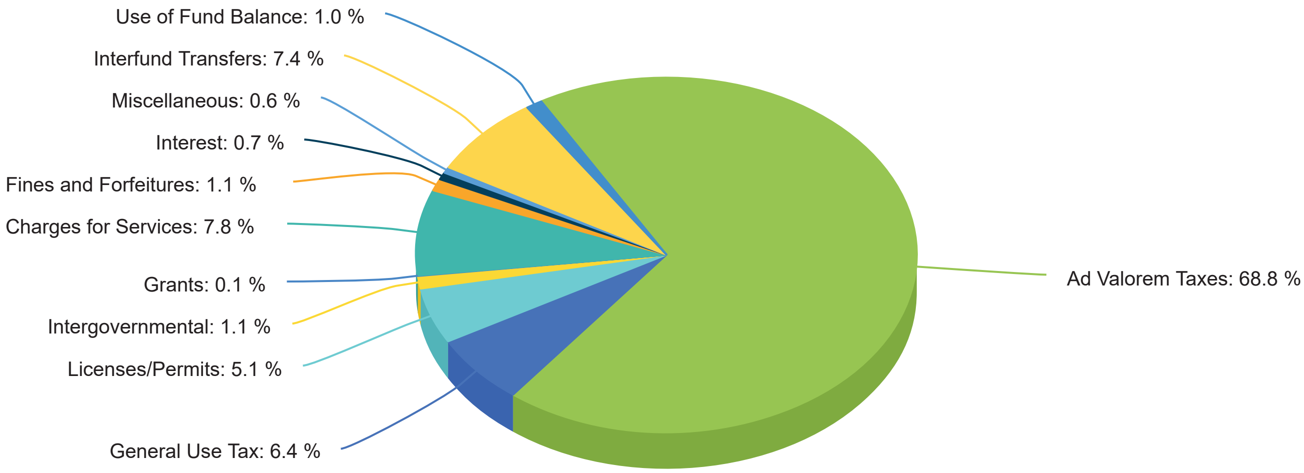
GENERAL FUND REVENUES AND EXPENDITURES

Budget Comparison

Fiscal Years 2023 - 2024

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

General Fund Revenues by Fund



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

General Fund Revenues

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

General Fund Revenues (continued)

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

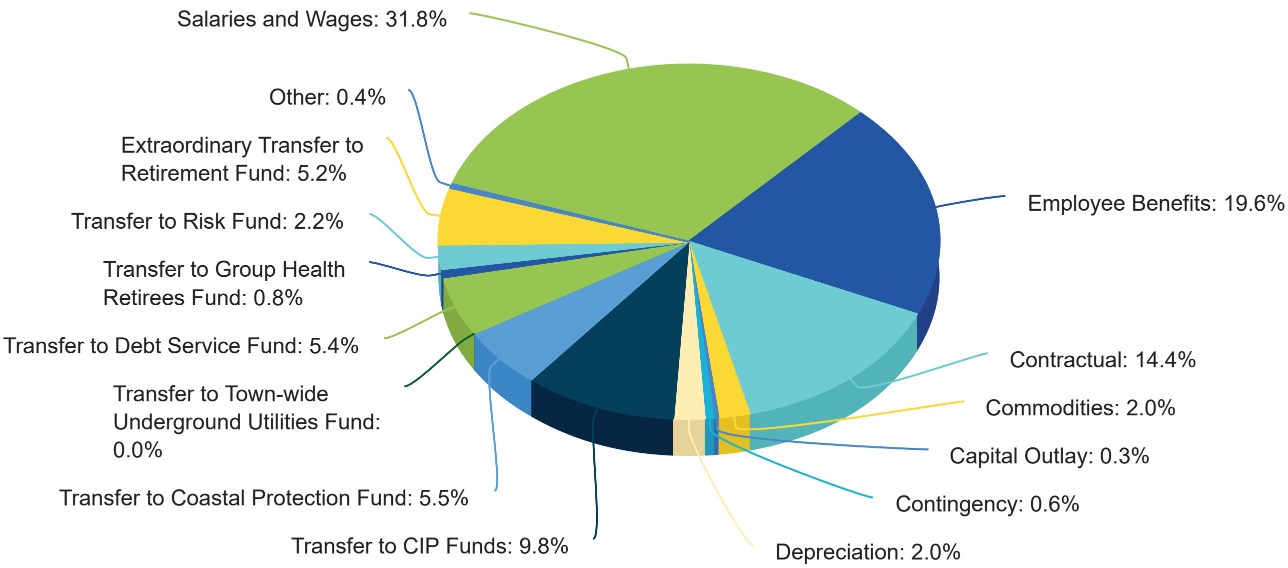
General Fund Revenues (continued)

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

General Fund Revenues (continued)

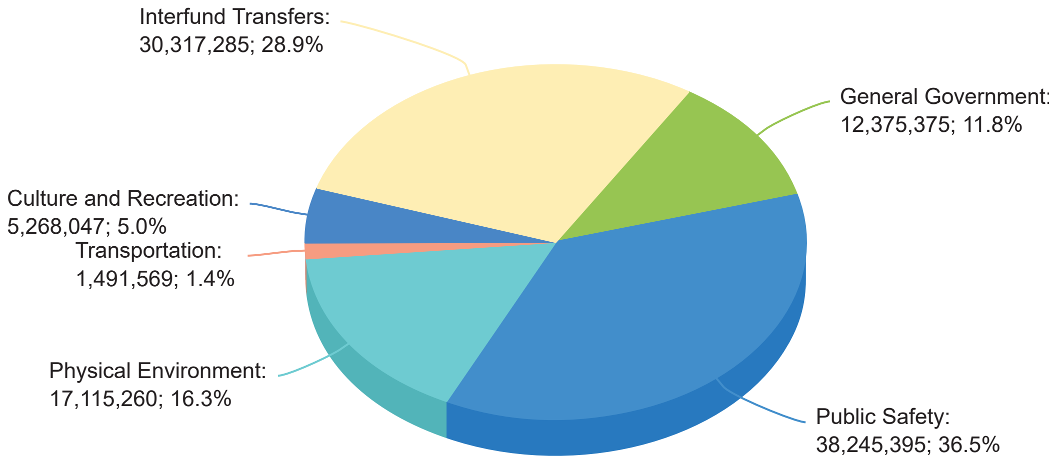
Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected	FY2024 Budget	% Variance	% of Total Budget
Violations of Local Ordinances							
Code Compliance Fines	214,625	418,425	150,000	395,000	200,000	33.33%	0.19%
Code Compliance Admin Fee	1,775	7,000	4,500	7,700	4,500	-%	0.00%
	216,400	**425,425**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

General Fund Expenditures by Type



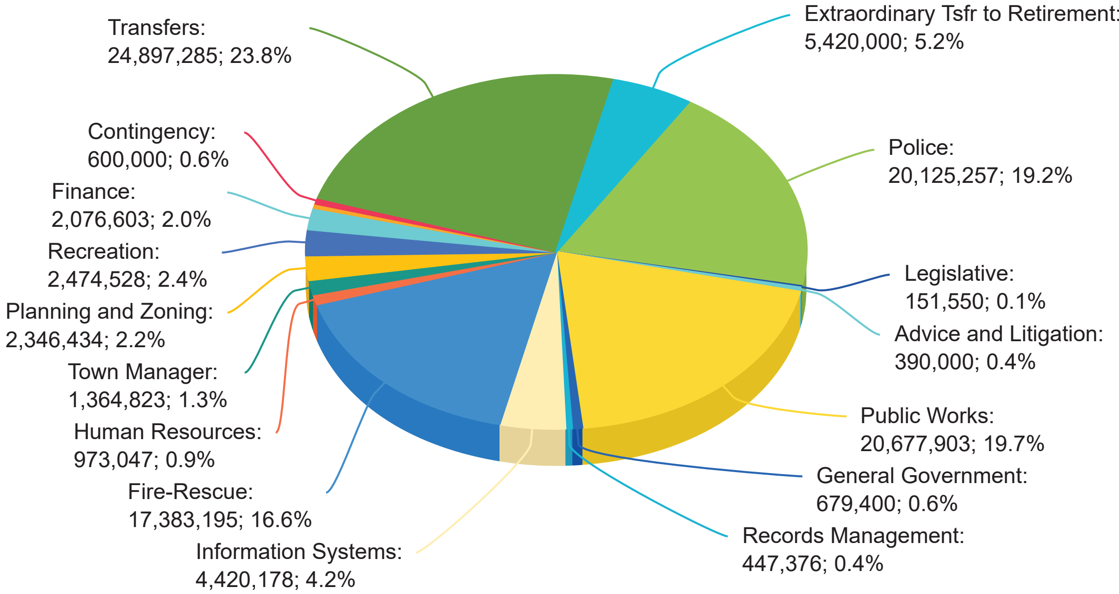
Salaries and Wages	$	33,335,046
Employee Benefits		20,563,306
Contractual		15,090,034
Commodities		2,102,506
Capital Outlay		306,389
Contingency		600,000
Depreciation		2,113,014
Transfer to CIP Funds		10,308,122
Transfer to Coastal Protection Fund		5,791,205
Transfer to Debt Service Fund		5,679,013
Transfer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

General Fund Expenditures by Function



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

General Fund Expenditures by Department



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

General Fund Expenditures – Summary by Department

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

General Fund Expenditures – Summary by Department (continued)

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

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

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda

General Fund

Agenda Title

General Fund Expenditures - Department Review

a) Legislative
b) General Government
c) Town Manager
d) Advice and Litigation
e) Town Clerk
f) Information Technology
g) People & Culture
h) Finance
i) Planning and Zoning
j) Recreation and Tennis
k) Fire-Rescue
l) Police
m) Public Works
n) Transfer and Other

Presenter

ATTACHMENTS:

- **General Fund Department Expenditures**

DEPARTMENT:
Legislative

Town of Palm Beach ⁄ FY 2024 Proposed Annual Budget

TOWN OF PALM BEACH
Town Manager's Office
MEMORANDUM

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

Program 111 – Legislative

FY2024 Request **$151,550**

FY2023 Adopted **$152,500**

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

Commodities

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

Program 113 – General Government

FY2024 Request **$679,400**

FY2023 Adopted **$1,029,904**

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

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

Program 121 – Administrative Management

FY2024 Request **$1,364,823**

FY2023 Adopted **$1,102,127**

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

Salaries

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

Contractual

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

Commodities

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

Program 122 – Advice and Litigation

FY2024 Request **$390,000**

FY2023 Adopted **$365,000**

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

Contractual

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

Program 131 – Town Clerk

FY2024 Request **$447,376**

FY2023 Adopted **$448,179**

Overall decrease of 0% ($803)

Salaries

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

Contractual

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

Commodities

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

PROGRAM: Legislative 111

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

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

Expenditure Summary

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

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

CONTRACTUAL

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

COMMODITIES

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

DEPARTMENT:

General Government

Town of Palm Beach / FY 2024 Proposed Annual Budget

PROGRAM: General Government 113

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

Expenditure Summary

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

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

SALARIES AND WAGES

The cost of compensated absences (accrued vacation and sick leave) as projected by the Finance Department. Compensated absences decreased in FY2024 due to a decrease in anticipated retirements.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Includes costs associated with contracted services, employee events and recognition, and holiday decorations.

COMMODITIES

Includes costs associated with boards and committees' refreshments

DEPARTMENT:

Town Manager's Office

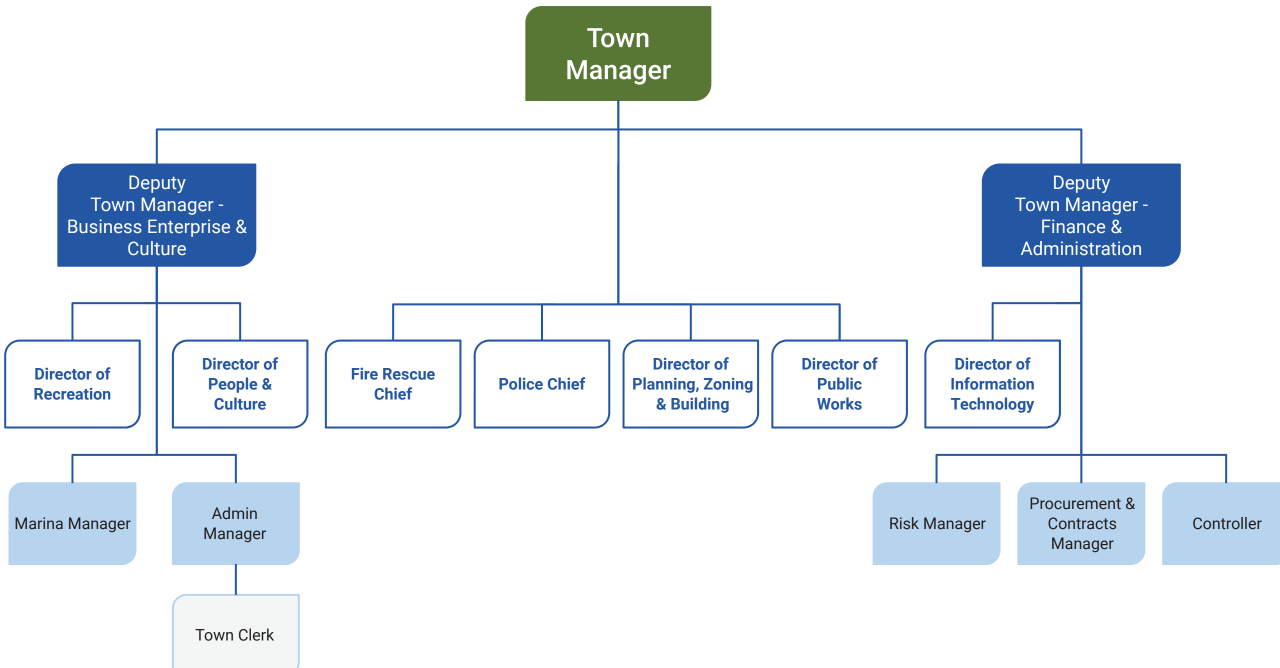
Town of Palm Beach ⁄ FY 2024 Proposed Annual Budget

360 South County Road I Palm Beach, FL 33480 Phone: 561-838-5400 https://www.townofpalmbeach.com

DEPARTMENT: TOWN MANAGER'S OFFICE

MISSION

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



PROGRAM: Administrative Management 121

MISSION:

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

MAIN ACTIVITIES:

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

OTHER

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

PROGRAM: Administrative Management 121

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

DEPARTMENT:

Advice and Litigation

Town of Palm Beach ⁄ FY 2024 Proposed Annual Budget

PROGRAM: Advice and Litigation 122

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

Expenditure Summary

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

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

CONTRACTUAL

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

DEPARTMENT:
Town Clerk

Town of Palm Beach ⁄ FY 2024 Proposed Annual Budget

PROGRAM: Town Clerk 131

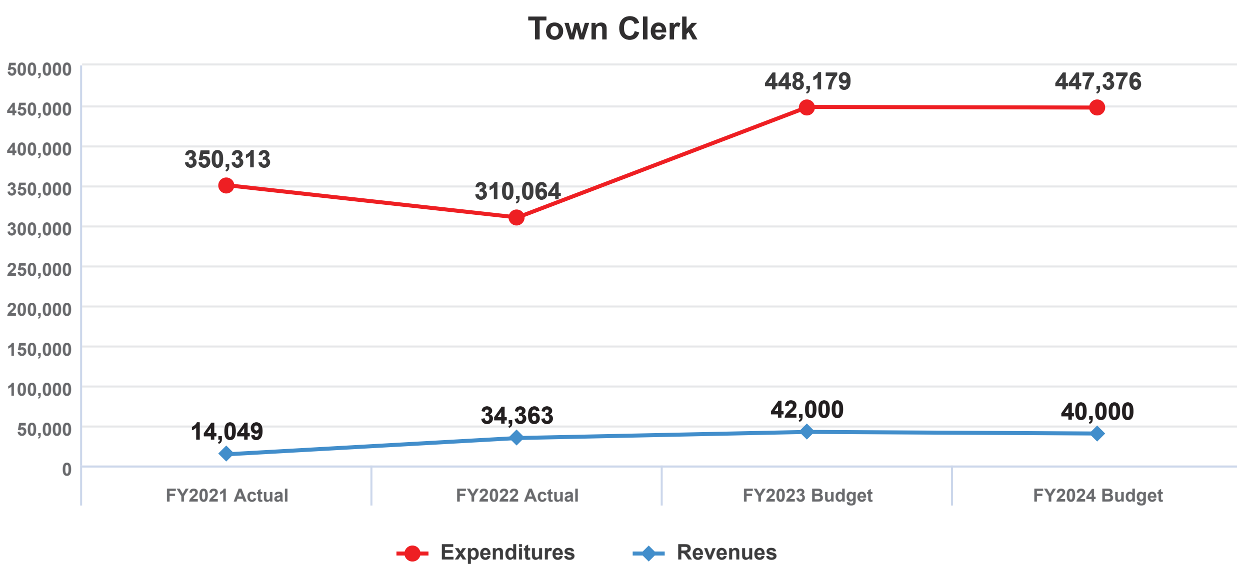
MISSION:

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

MAIN ACTIVITIES:

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

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



PROGRAM: Town Clerk 131

Revenue Summary

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY24 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Increase is associated with transcription services, staff training, legal advertisements, and codification updates.

COMMODITIES

Commodities include necessary materials and software.

OTHER

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

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

SEAL OF THE TOWN OF PALM BEACH FLORIDA

INCORPORATED APRIL 17, 1911

DEPARTMENT:

Information Technology

Town of Palm Beach / FY 2024 Proposed Annual Budget

TOWN OF PALM BEACH
Office of Information Technologies
MEMORANDUM

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

Program 125 – Information Technology

FY2024 Requested **$4,420,178**
FY2023 Adopted **$3,844,619**

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

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

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

Salaries and Wages

FY2023 **$920,138**
FY2024 **$1,214,164**

Employee Benefits

FY2023 **$399,743**
FY2024 **$540,668**

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

Contracted Services

FY2023 **$1,985,840**
FY2024 **$2,206,329**

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

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

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

Depreciation

FY2023	**$196,698**
FY2024	**$128,717**

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

Commodities

FY2023	**$167,200**
FY2024	**$155,300**

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

PROGRAM: Information Technology 125

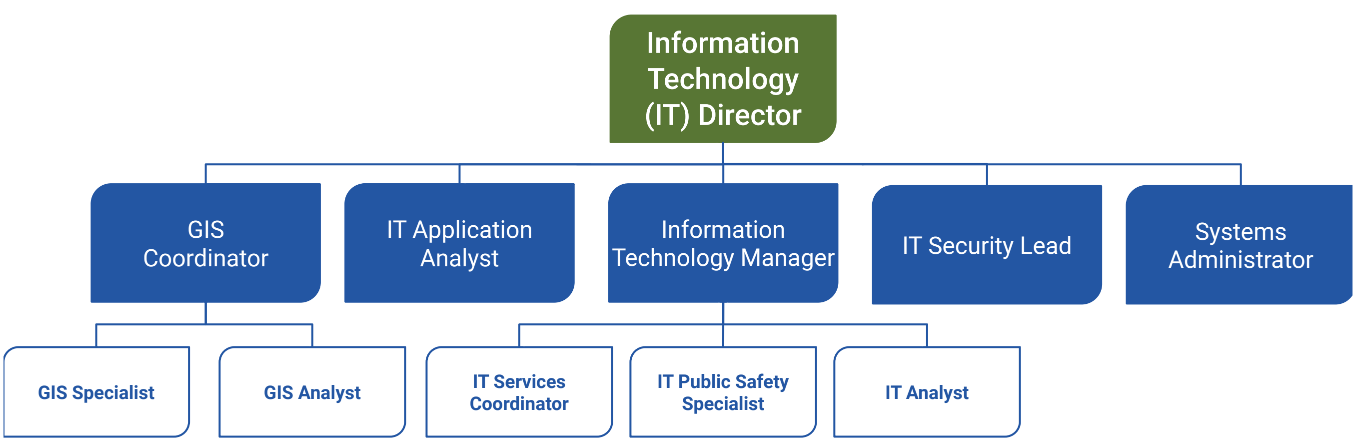
MISSION:

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

MAIN ACTIVITIES:

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

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



PROGRAM: Information Technology 125

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2023 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Decrease due to reduction of Computer Software purchases.

CAPITAL OUTLAY

Capital Outlay costs remain unchanged.

DEPRECIATION

Depreciation costs have decreased due to equipment becoming fully depreciated.

PROGRAM: Information Technology 125

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

DEPARTMENT:

People and Culture

Town of Palm Beach / FY 2024 Proposed Annual Budget

TOWN OF PALM BEACH
People & Culture Department
MEMORANDUM

TO: Kirk W. Blouin, Town Manager

FROM: Gillian Barth, People & Culture Director

CC: Bob Miracle, Deputy Town Manager

Carolyn Stone, Deputy Town Manager

Melissa Ladd, Budget Analyst

RE: FY2024 Budget Highlights for People & Culture

DATE: June 15, 2023

People & Culture (General Fund 123)

FY2024 Request **$973,047**
FY2023 Adopted **$849,064**

The P&C General Fund is the smallest portion of expenses managed by the department. The expenses are predominantly related to FTE costs but also include recruitment, training, and general operational costs for providing people & culture functions to all employees.

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

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

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

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

Employee Health (Internal Service Fund 502)

FY2024 Request **$7,563,345**
FY2023 Adopted **$7,339,521**

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

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

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

OPEB Trust (Fund 610)

FY2024 Request **$2,533,946**

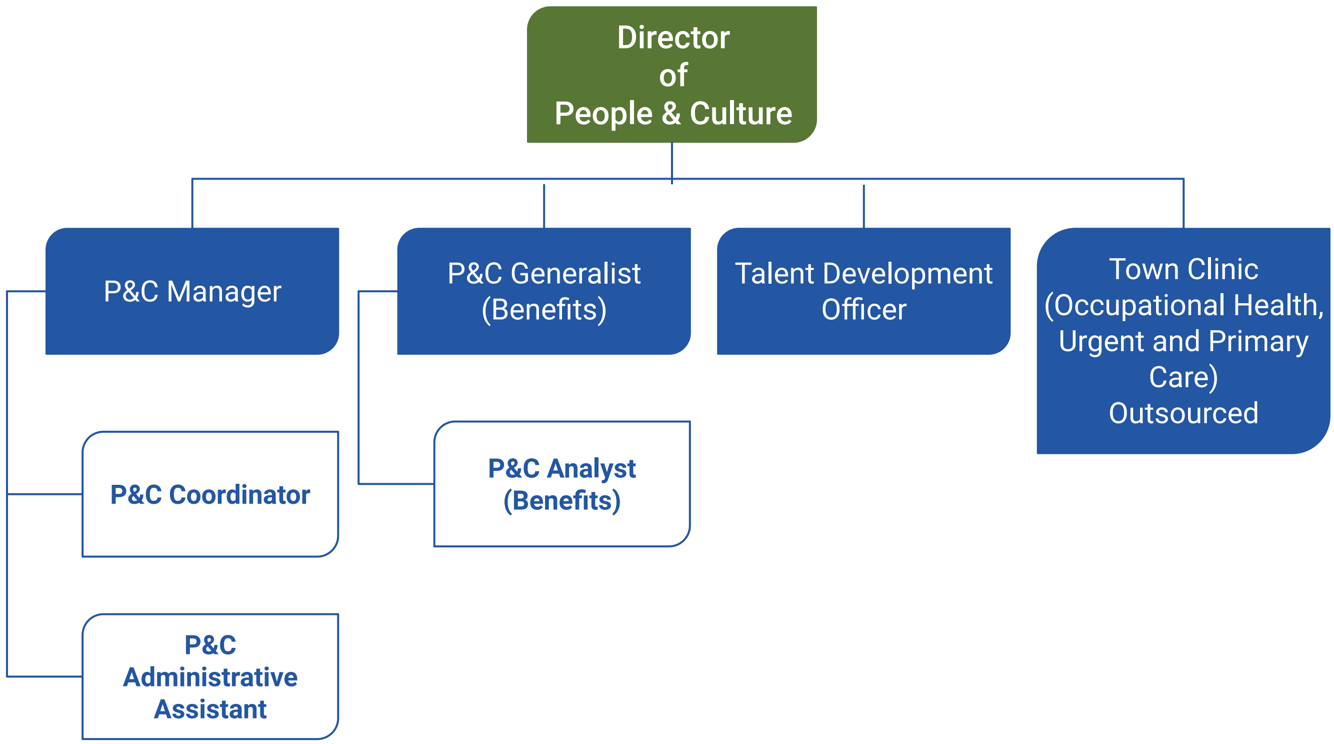
FY2023 Adopted **$2,722,638**

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

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

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

PEOPLE AND CULTURE ORGANIZATION CHART



PROGRAM: People and Culture 123

MAIN ACTIVITIES:

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs increased due to out-of-state pre-employment testing, a new internship program, shift in budget of VIEW expenses from Training and a new copier for scanning of employee files. and educational reimbursements.

Expenses also include recognition and engagement and increased advertising.

COMMODITIES

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

PROGRAM: People and Culture 123

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

SEAL OF THE TOWN OF PALM BEACH FLORIDA

INCORPORATED APRIL 17, 1911

DEPARTMENT:
Finance

Town of Palm Beach ⁄ FY 2024 Proposed Annual Budget

360 South County Road I Palm Beach, FL 33480 Phone: 561-838-5400 https://www.townofpalmbeach.com

TOWN OF PALM BEACH
Finance Department
MEMORANDUM

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

Finance Budget

FY2024 Budget Request **$2,076,603**
FY2023 Adopted **$2,000,157**

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

Program 141 – Financial Management

FY2024 Program Request **$1,224,475**
FY2023 Adopted **$1,201,082**

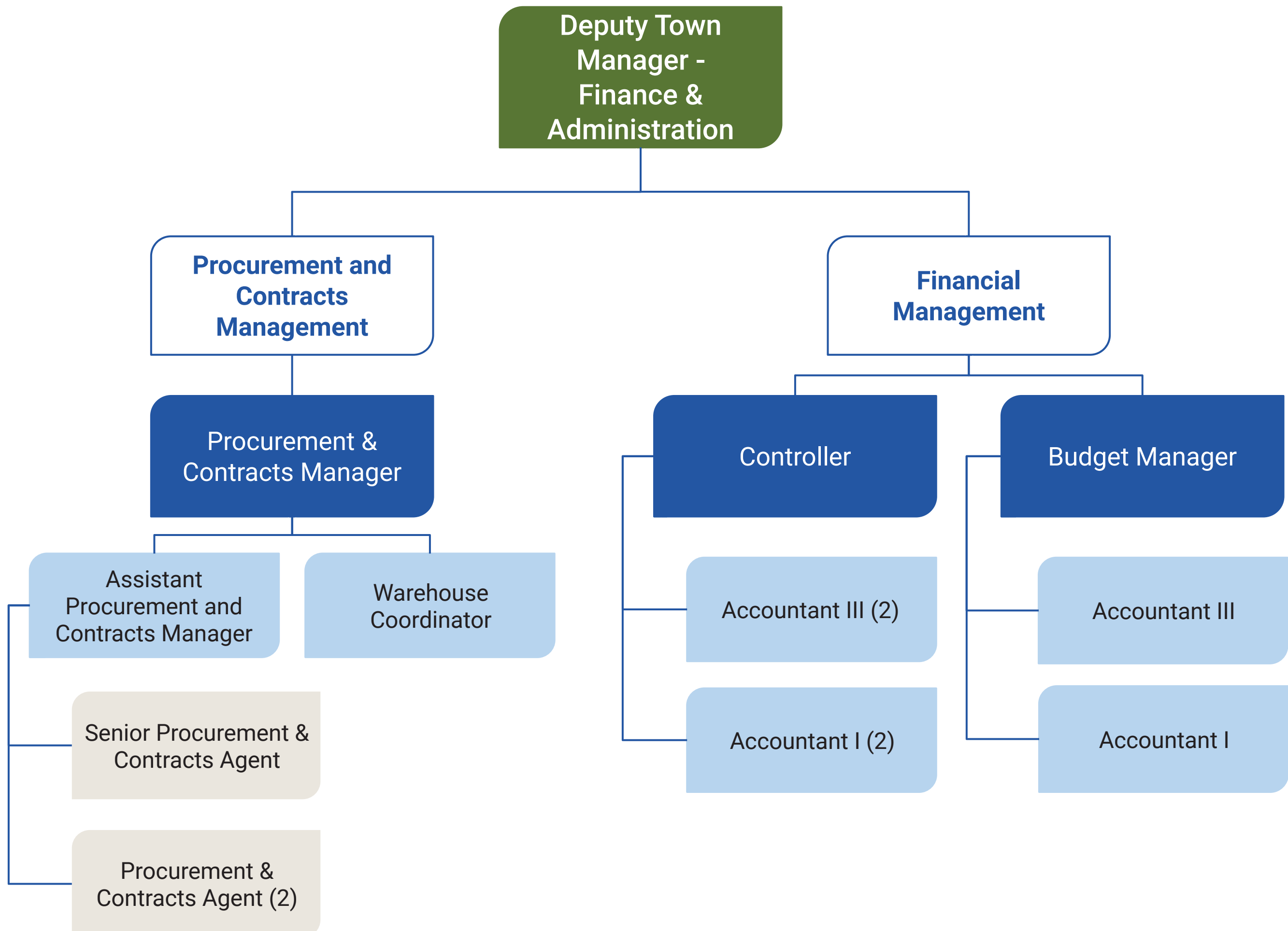
The proposed FY2024 budget for Financial Management reflects an increase of 1.9% . This resulted from an increase in contractual and employee benefits that was mostly offset by decreases in commodities and salaries.

Program 144 - Purchasing

FY2024 Program Request **852,127**
FY2023 Adopted **799,075**

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

FINANCE DEPARTMENT ORGANIZATIONAL CHART



DEPARTMENT: FINANCE

MISSION:

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

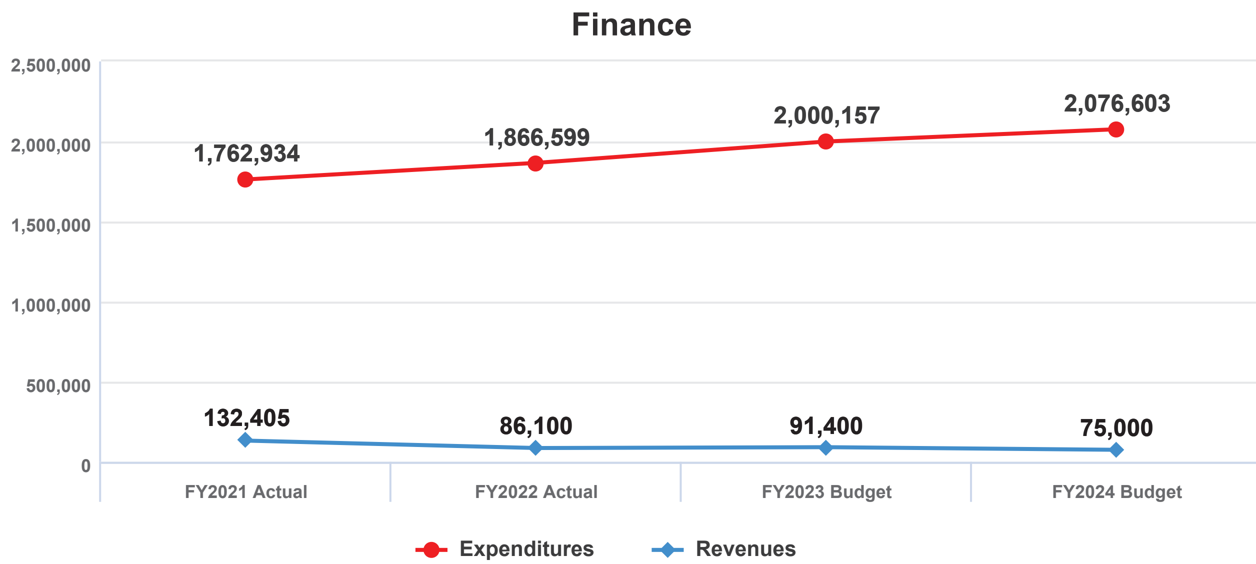
Revenue Summary

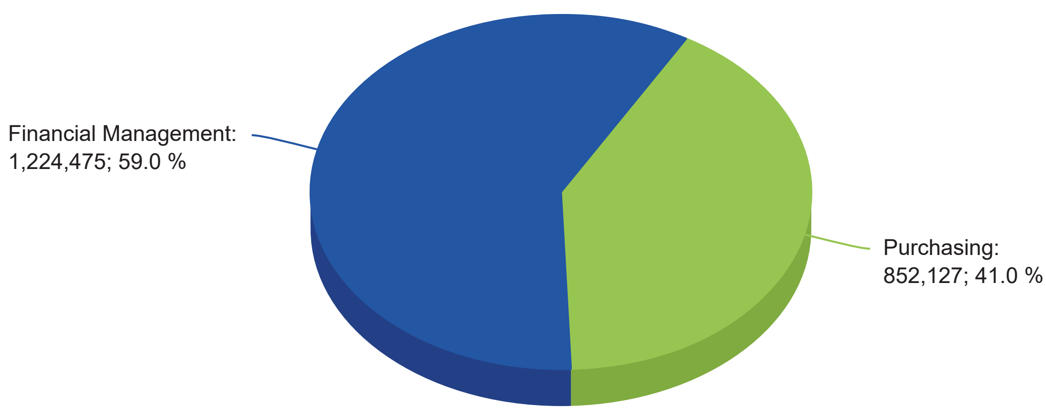
	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected	FY2024 Budget	% Change
Taxi Permits	225	0	900	225	0	(100.00%)
Newsrack Enclosure Admin Fee	380	0	500	480	0	(100.00%)
Lien Search Fee	131,800	86,100	90,000	76,000	75,000	(16.67%)
TOTALS	**132,405**	**86,100**	**91,400**	**76,705**	**75,000**	**(17.94%)**

Expenditure Summary

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

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





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

PROGRAM: Financial Management 141

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: Financial Management 141

DEPRECIATION

Depreciation includes a folding machine

OTHER

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

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

PROGRAM: Procurement and Contracts Management 144

MISSION:

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

The Town of Palm Beach was awarded the National Purchasing Institute Excellence in Procurement during FY22.

MAIN ACTIVITIES:

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

- Develop and administer purchasing policies consistent with established policies and procedures and governmental best business practices
- Solicit goods, services and construction services for Town Departments through RFP's, RFQ's and ITB's
- Coordinate solicitation documents, award documents and agenda preparation for all sourced items
- Administer the Town Purchasing Card Program
- Prepare contracts/agreements for awarded solicitations
- Continually seek to improve procurement and inventory processes while providing top quality service and products
- Ensure delivery of critical purchases on time
- Maintain positive vendor relationships
- Administer evaluation process for vendor performance for both goods, services and construction
- Facilitate the sale of surplus Town assets through an online Governmental Auction Site
- Evaluate warehouse stock to minimize long-term storage and obsolete materials
- Engage performance improvement with user departments/divisions
- Provide internal stakeholder training and to the vendor community

Expenditure Summary

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

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

PROGRAM: Procurement and Contracts Management 144

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Estimates for commodities have increased based on current market conditions

OTHER

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

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

SEAL OF THE TOWN OF PALM BEACH FLORIDA

INCORPORATED APRIL 17, 1911

DEPARTMENT:

Planning, Zoning and Building

Town of Palm Beach / FY 2024 Proposed Annual Budget

TOWN OF PALM BEACH MEMORANDUM

TO: Kirk Blouin, Town Manager

CC: James Murphy, Asst. Director of Planning, Zoning & Building

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

RE: FY 2024 Budget Highlights for Planning, Zoning & Building – General Fund

DATE: June 7, 2023

Total Planning, Zoning & Building Budget – All Expenses

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

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

Total PZB General Fund Budget Expenses

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

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

Program 211 – Planning & Zoning

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

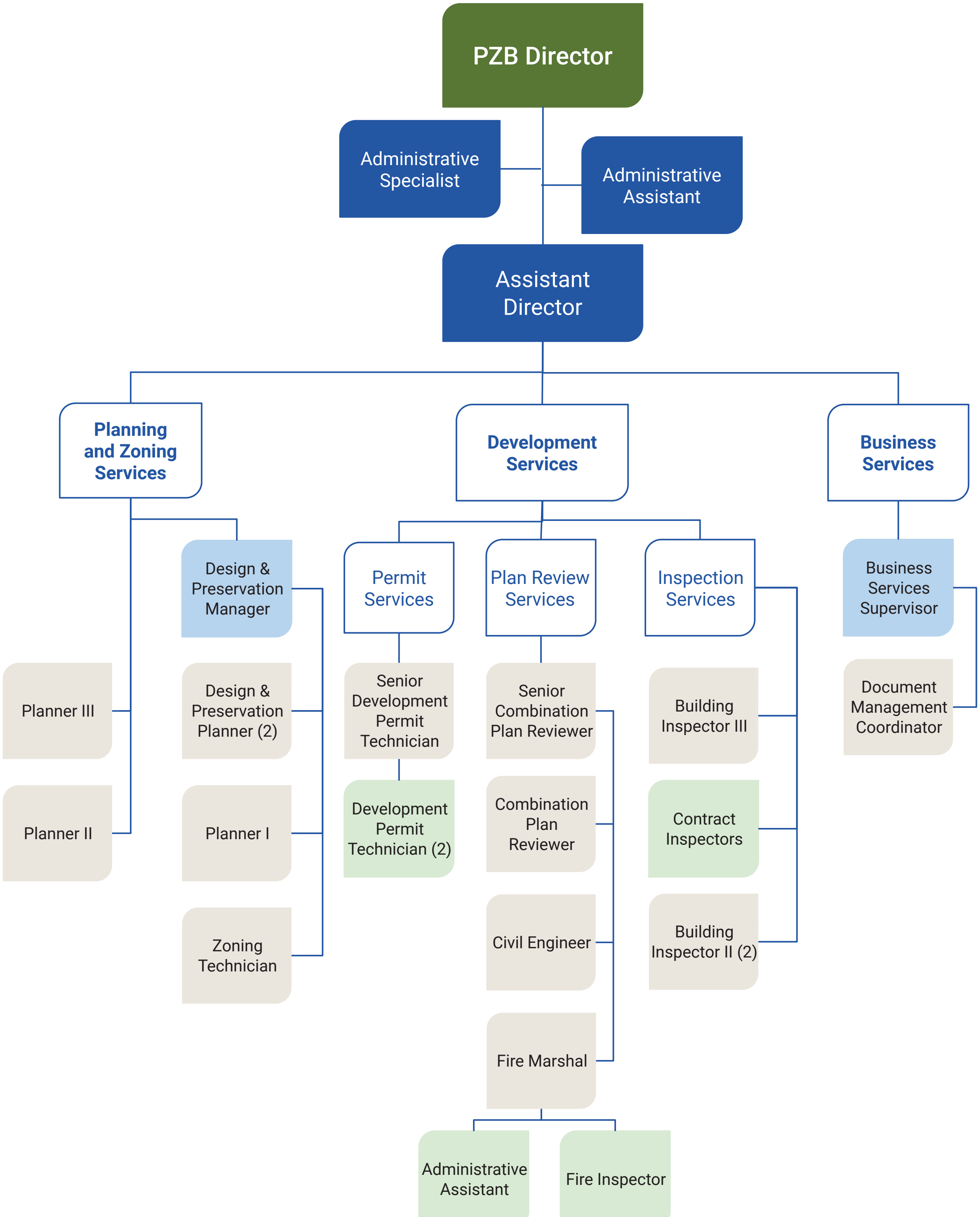
The proposed FY 2024 budget for Planning & Zoning reflects an increase of 41.25%, or $371,586. The FY 2024 Program 211 budget also includes the hiring of a design & preservation manager and a zoning technician, and therefore an increase in salary and benefits to this division; and an increase in contractual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

Program 214 – Landmarks Preservation

FY 2024 Budget Request: **$337,094**
FY 2023 Adopted Budget: **$217,387**

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

PLANNING, ZONING AND BUILDING ORGANIZATIONAL CHART



DEPARTMENT: PLANNING, ZONING AND BUILDING

MISSION:

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

Revenue Summary

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

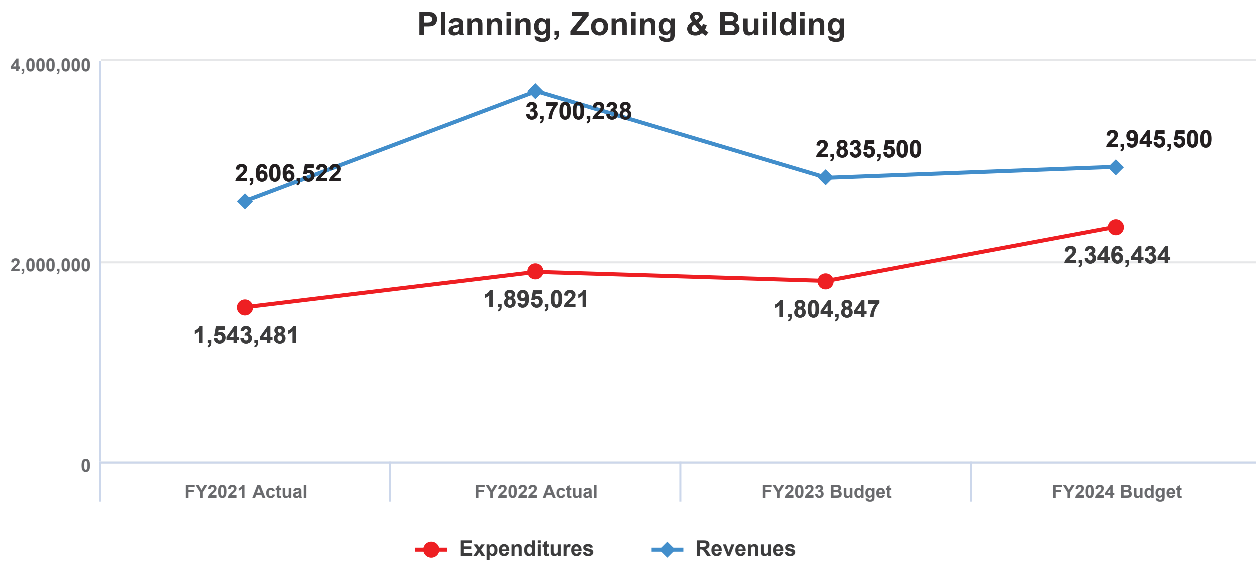
*In FY2022 two programs were moved from the General Fund into the new Building Enterprise Fund

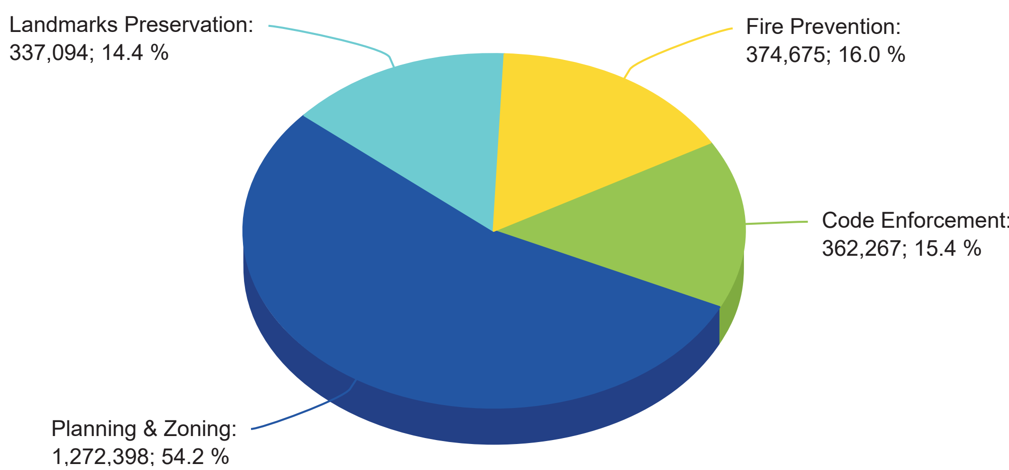
Expenditure Summary

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

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

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





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

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

PROGRAM: Planning and Zoning 211

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: Planning and Zoning 211

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

PROGRAM: Landmarks Preservation 214

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contract costs related to landmark designation studies and historic preservation.

COMMODITIES

Office supplies and minor software enhancements

PROGRAM: Landmarks Preservation 214

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

PROGRAM: Fire Prevention 215

(Program managed by Fire Rescue)

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Remained constant

COMMODITIES

Commodities were increased due to membership fees increases.

PROGRAM: Fire Prevention 215

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

PROGRAM: Code Enforcement 216

(Program managed by Police)

MISSION:

The Code Enforcement Unit is responsible for the enforcement of codes and ordinances relating to quality of life, public safety and health, building and licensing, sanitation, nuisance, parks and recreation, trees and shrubs, and landmark preservation. The Code Enforcement Unit pro-actively conducts inspections and investigates code and ordinance violations, citing violators when necessary, and prosecuting violations either through the Town Code Enforcement Board or when applicable, the County Court system through the process set forth in Florida Statutes Chapter 162.

MAIN ACTIVITIES

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contracted services increased due to postage and printing costs.

PROGRAM: **Code Enforcement 216**

COMMODITIES

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

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

DEPARTMENT:
Recreation

Town of Palm Beach ⁄ FY 2024 Proposed Annual Budget

TOWN OF PALM BEACH
Recreation Department
MEMORANDUM

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

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

Administration

Budget

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

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

Salaries

14% overall decrease: $28,418

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

Benefits

1% overall increase: $1,163

- Increase due to added cell phone stipend for Office Manager and staff reallocations with the addition of an Office Manager
- The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

Contractual (FY24 Requested: $14,600; FY23 Approved: $12,100)

20% overall increase: $2,500

- Travel and Per Diem

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

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

19% overall increase: $1900

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

Depreciation

7% decrease: (-$3,500)

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

Mandel Recreation Center/Seaview Park

Budget

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

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

Revenue

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

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

FY2023 Cost Recovery Projection: 60%

Budget

Salaries

9% overall decrease: $35,630

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

Benefits

13% overall decrease: $25,375

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

Contractual (FY24 Requested: $873,100; FY23 Approved: $720,000)

21% overall increase: $153,100

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

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

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

Overall increase: $300

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

Non Ad-Valorem Revenue Projections Department Worksheet
Mandel Recreation Center

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

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

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

Rental Fees

Fee Classifications	FY-23 Approved	FY-24 Requested
Class Room	$60/hr.	$60/hr.
Multi-Purpose Room or Game Room (includes patio)	$130/hr.	$130/hr.
Gymnasium/equivalent size	$200/hr.	$200/hr.
Outdoor Patio	Included with Multi- Purpose Room/ Game Room	Included with Multi- Purpose Room/ Game Room
Deposits	Minimum $250 refundable	Minimum $250 refundable
Set-up	$100 flat fee	$100 flat fee
Clean-up	$50/hr.	$55/hr.
Additional Staff	$50/hr.	$55/hr.
Minimum Hours	3 hours	3 hours
Requests Due by	30 days prior	30 days prior
Deposit/Payment due	50% due at time of request, balance due 14 days prior	50% due at time of request, balance due 14 days prior
Cancelation Fees	less than 30 days=$0; 31-59 days, 50%; 60= days, 100%	less than 30 days=$0; 31-59 days, 50%; 60= days, 100%

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

Seaview Park and Phipps Ocean Park Tennis Centers

Budget

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

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

Revenue

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

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

Budget

Salaries

24% overall increase: $47,445

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

Benefits

40% overall decrease: $40,890

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

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

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

16% overall increase: $5,200

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

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

NON AD- VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET
Tennis

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

Tennis – FY 2024 Requested Fee Schedule

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

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

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

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

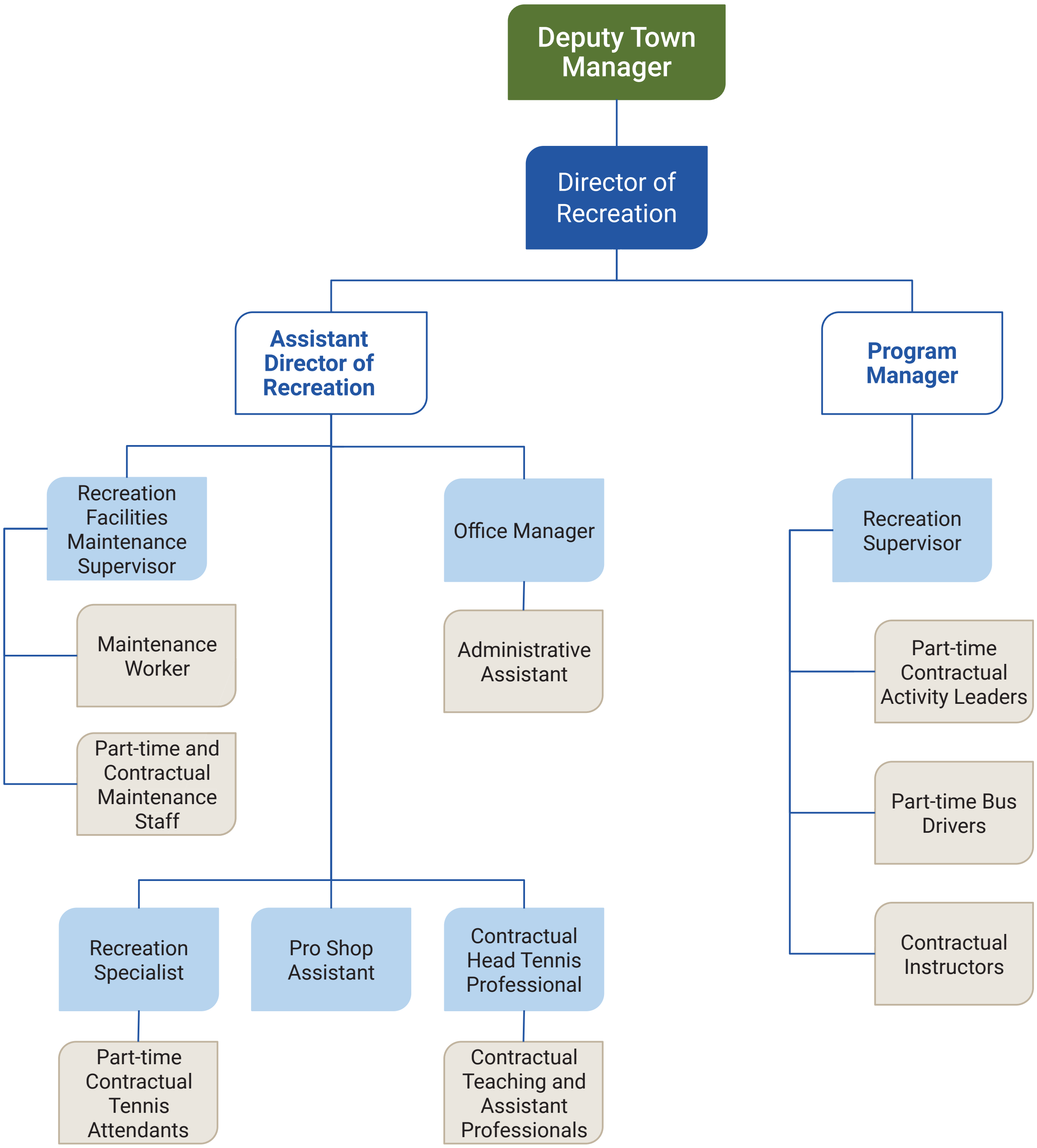
Program Operating Expenses	FY2023 Budget	FY2023 Estimated	FY2024 Requested	FY23/24 Difference $	FY23/24 Variance %
(311) Administration	$ 361,701	$ 301,187	$ 346,913	-$14,788	-4.1%
(312) Tennis Programs & Facilities	$ 558,348	$ 506,253	$ 667,003	$ 108,655	19.5%
(313) Recreation Center/Seaview Park	$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

Operating Cost Recovery Estimates

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

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

RECREATION DEPARTMENT ORGANIZATIONAL CHART



DEPARTMENT: RECREATION

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

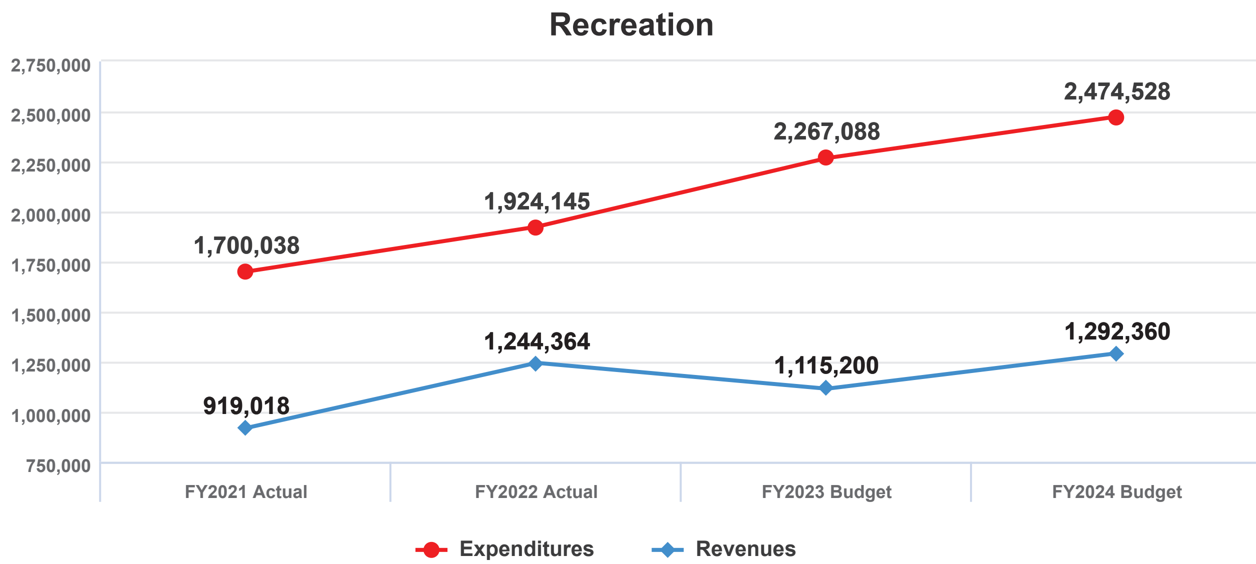
Revenue Summary

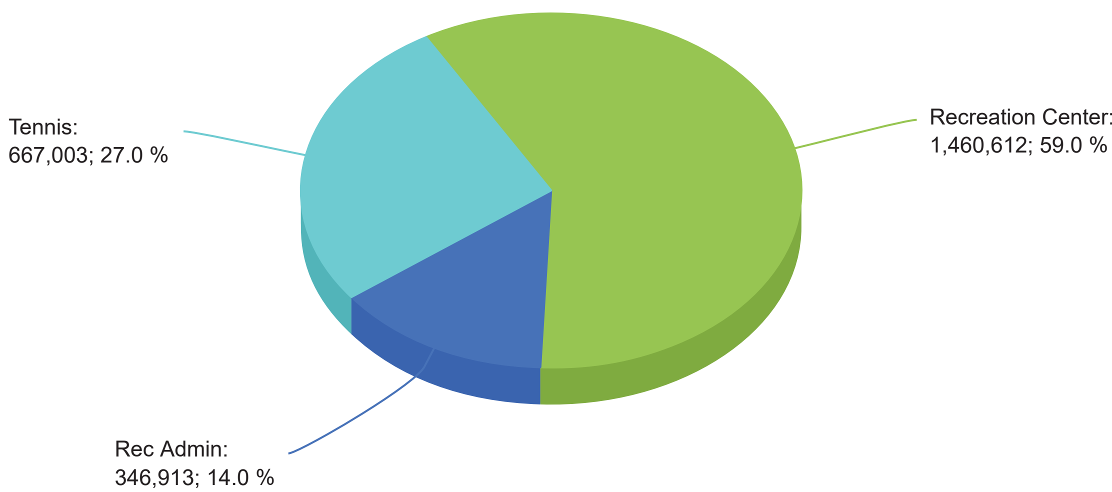
	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected	FY2024 Budget	% Change
Adult Program Fees (Rec)	21,579	16,490	81,000	8,640	10,000	(87.65%)
Youth Program Fees (Rec)	386,980	501,026	345,000	497,200	500,000	44.93%
Soma Dome fees	60	350	1,000	75	100	(90.00%)
Fitness Center Classes	6,635	7,746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

Expenditure Summary

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

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





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

PROGRAM: Administration 311

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

DEPRECIATION

Includes CCTV System; Fitness Center equipment; Athletic equipment; Furnishings; Software Management – ReCPro Registration System

PROGRAM: Administration 311

OTHER

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

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

PROGRAM: Tennis 312

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

DEPRECIATION

Includes a tennis roller, court maintenance tennis carts and modular workstation in pro-shop

PROGRAM: Tennis 312

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

PROGRAM: Recreation Center 313

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

DEPRECIATION

Includes a minivan and utility trailer

PROGRAM: Recreation Center 313

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

SEAL OF THE TOWN OF PALM BEACH FLORIDA

INCORPORATED APRIL 17, 1911

DEPARTMENT:

Fire Rescue

Town of Palm Beach ⁄ FY 2024 Proposed Annual Budget

360 South County Road I Palm Beach, FL 33480 Phone: 561-838-5400 https://www.townofpalmbeach.com

TOWN OF PALM BEACH
Fire Rescue Department
MEMORANDUM

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

Fire-Rescue Budget

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

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

Program 215 – Fire Prevention.

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

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

Program 411 – Administration

FY2024 Budget Request $582,702

FY2023 Adopted $569,625

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

Program 417 – Fire Operations

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

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

Program 418 – Fire Training

FY2024 Budget Request: $377,789
FY2023 Adopted: $377,714

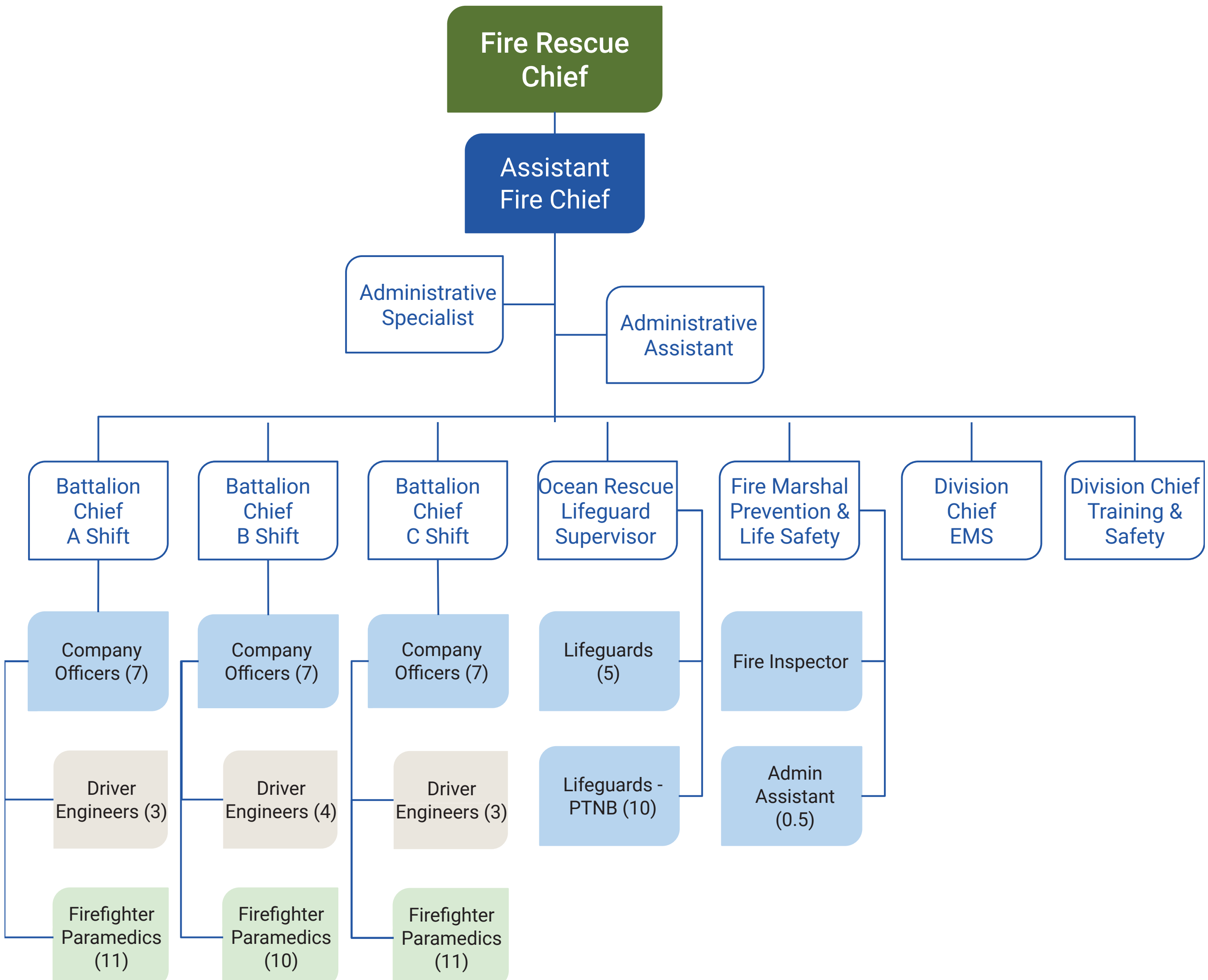
The proposed FY2024 budget for Fire Training reflects an estimated increase by 0.0%, or $075. There were increases in employee benefits of $4946 and contractual of $10,000 which were offset by reductions of salaries of $15,528. Commodities remained constant.

Program 419 – Ocean Rescue

FY2024 Budget Request: $834,129
FY2023 Adopted: $769,079

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

FIRE RESCUE ORGANIZATIONAL CHART



DEPARTMENT: FIRE RESCUE

MISSION:

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

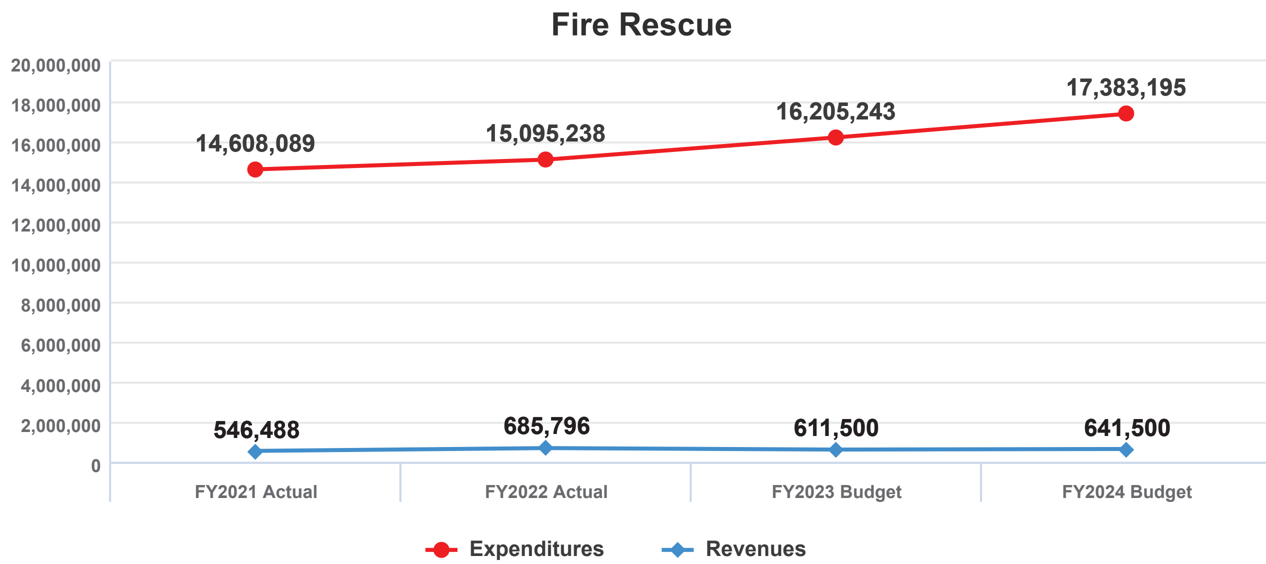
Revenue Summary

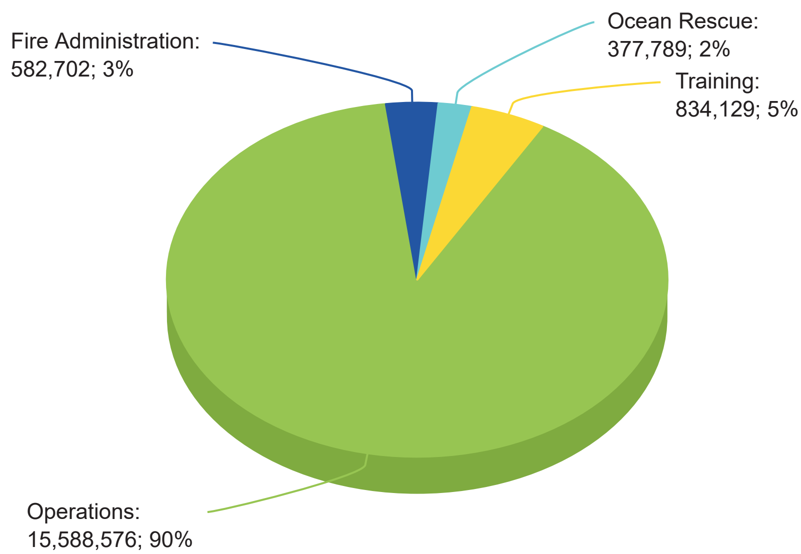
	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected	FY2024 Budget	% Change
Fire Supplemental Compensation	32,733	36,792	37,000	37,000	37,000	-%
Ems Grant - Palm Beach County	21,849	-	25,000	-	25,000	-%
Special Detail-Fire	4,675	22,915	10,000	37,000	25,000	150.00%
Fire Prev Bonfires	-	-	-	300	-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

Expenditure Summary

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

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





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

PROGRAM: Fire Administration 411

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

OTHER

PROGRAM: Fire Administration 411

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

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

PROGRAM: Operations 417

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Includes maintenance and repairs performed by outside vendors. Contractual remained constant.

COMMODITIES

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

CAPITAL OUTLAY

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

PROGRAM: Operations 417

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

PROGRAM: Training 418

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The increase in contractual is due to an increase in educational reimbursement.

COMMODITIES

Commodities remained constant

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

PROGRAM: Ocean Rescue 419

MISSION:

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

MAIN ACTIVITIES:

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

- Ensure that lifeguards maintain top physical conditioning
- Participate in first-aid training programs, parking enforcement and local sea turtle conservation program
- Inform public of hazards through signs, condition boards, flags, beach report and verbal
- Continually train staff in environmental conditions and hazards, medical skills, and rescue techniques
- Take proactive measures to ensure the safety of swimmers

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Commodities remained constant..

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

DEPARTMENT:

Police Department

Town of Palm Beach ⁄ FY 2024 Proposed Annual Budget

360 South County Road I Palm Beach, FL 33480 Phone: 561-838-5400 https://www.townofpalmbeach.com

TOWN OF PALM BEACH
Police Department
MEMORANDUM

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

Program 216 – Code Enforcement Budget

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

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

Police Budget

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

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

Below is a summary of these budget highlights by unit.

Program 421 – Administration

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

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

Program 422 – Organized Crime Vice and Narcotics

FY2024 Requested: $965,633
FY2023 Adopted: $897,756

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

Program 423 – Records Information Systems Unit

FY2024 Requested: $209,760
FY2023 Adopted: $174,098

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

Program 424 – Training & Community Relations Unit

FY2024 Requested: $247,750
FY2023 Adopted: $216,689

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

Program 425 – Communications Unit

FY2024 Requested: $2,011,619
FY2023 Adopted: $1,917,231

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

Program 426 – Crime Scene Evidence Unit

FY2024 Requested: $394,792
FY2023 Adopted: $293,123

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

Program 428 – Patrol Division

FY2024 Requested: $12,615,927
FY2023 Adopted: $11,500,323

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

Program 429 – Detective Bureau

FY2024 Requested: $1,354,904
FY2023 Adopted: $1,398,037

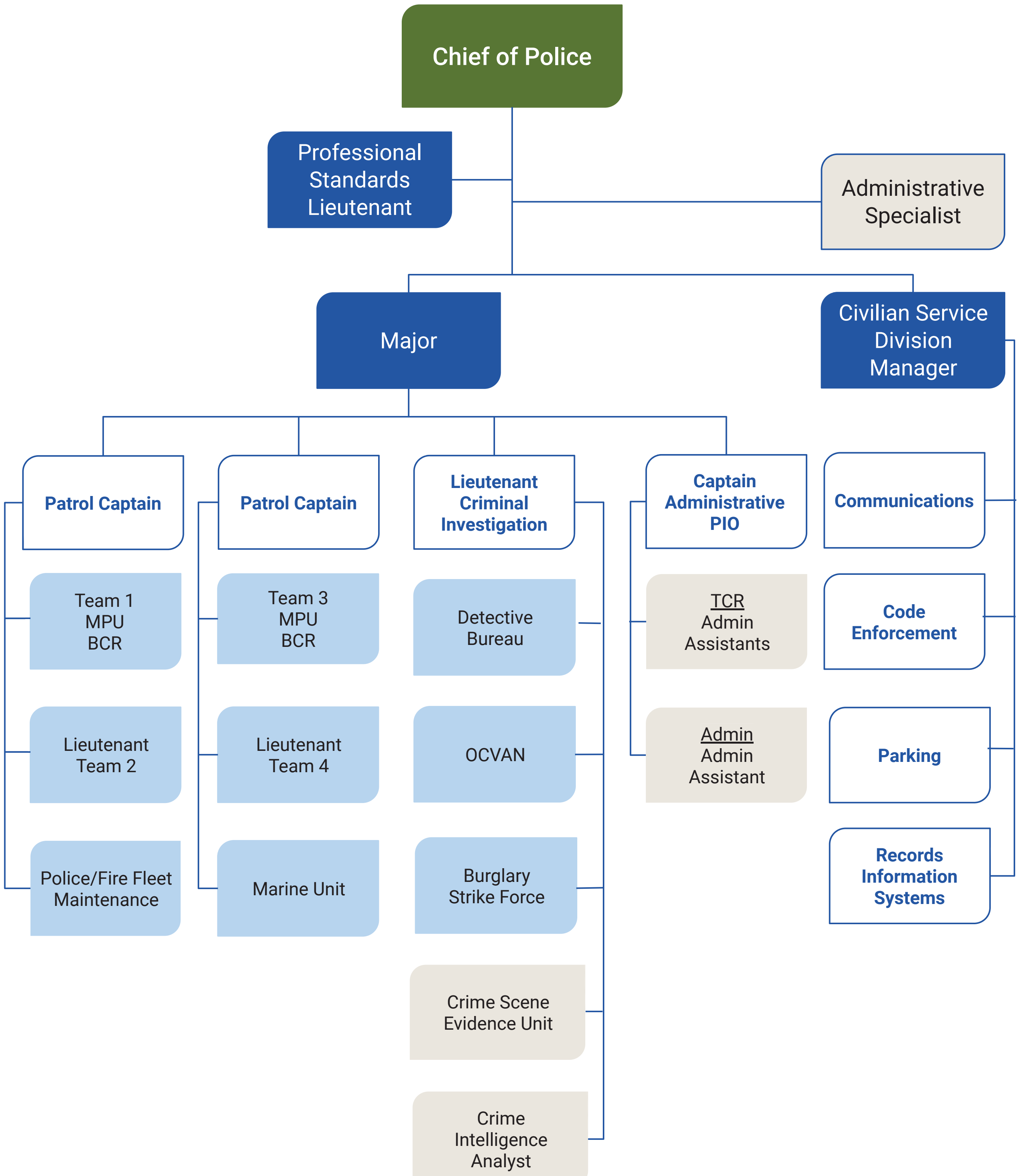
The proposed FY2024 budget reflects a decrease of 3.09%, or $43,133. This decrease is due to the transfer of a funded police officer position to the Patrol Division. No other significant budgetary requests were made for this unit.

Program 430 – Parking Control Unit

FY2024 Requested: $790,761
FY2023 Adopted: $702,106

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

PALM BEACH POLICE DEPARTMENT ORGANIZATIONAL CHART



DEPARTMENT: POLICE DEPARTMENT

MISSION:

The Palm Beach Police Department is dedicated to the:

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

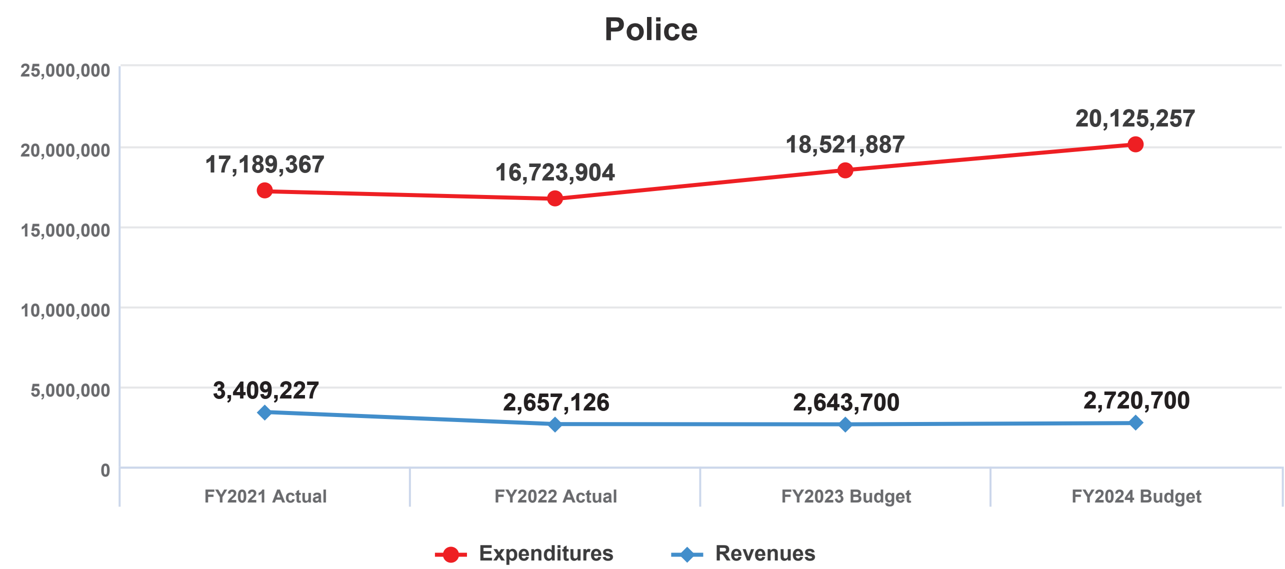
Revenue Summary

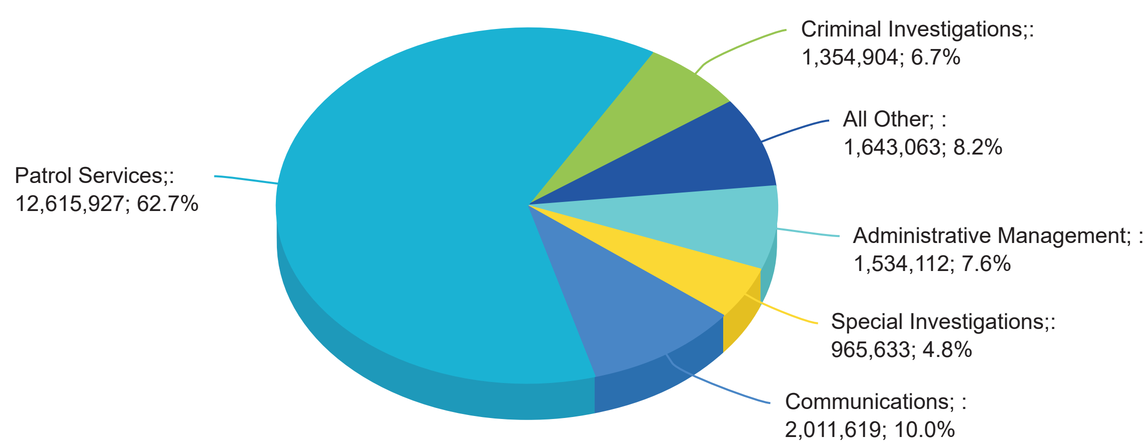
	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected	FY2024 Budget	% Change
Residential Parking Plans	146,430	152,740	125,000	120,000	110,000	(12.00%)
Bullet Proof Vests Grant	2,420	3,673	18,500	7,700	7,700	(58.38%)
911 Equip Reimbursement	8,115	27,584	12,000	12,000	12,000	-%
Seized Tag	1,227	500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

Expenditure Summary

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

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





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

PROGRAM: Administrative Management 421

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased due to the result of Employee Recruiting.

COMMODITIES

Commodities slightly decreased for the year.

OTHER

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

PROGRAM: Administrative Management 421

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

PROGRAM: Organized Crime Vice and Narcotics (OCVAN) 422

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual slightly increased for the year due to data line charges.

COMMODITIES

Commodities increased due to fuel charges for unit vehicles.

PROGRAM: Organized Crime Vice and Narcotics (OCVAN) 422

OTHER

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

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

PROGRAM: Records Information System Unit 423

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs increased for the year due to printing costs.

COMMODITIES

Commodities slightly increased due to training costs.

PROGRAM: Records Information System Unit 423

OTHER

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

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

PROGRAM: Training and Community Relations Unit (TCR) 424

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased in costs and frequency associated with training/certifications for basic law enforcement academy.

COMMODITIES

Commodities increased due to necessary training costs.

PROGRAM: Training and Community Relations Unit (TCR) 424

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

PROGRAM: Communications Unit 425

MISSION:

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

MAIN ACTIVITIES:

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

- Receive emergency and non-emergency calls for service
- Coordinate appropriate response of Public Safety services
- Provide emergency medical instructions
- Operate and control interoperable radio systems for Police, Fire Rescue, and Parking & Code Enforcement
- Support Public Safety by processing and relaying information

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased due to costs associated with data line and radio expenses.

COMMODITIES

Commodity slightly increased for the year.

PROGRAM: Communications Unit 425

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

PROGRAM: Crime Scenes/Evidence Unit 426

MISSION:

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

MAIN ACTIVITIES:

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

- Collect, record and preserve physical evidence found at crime scenes
- Prepare detailed investigative reports
- Sketching and photography, as needed
- Conduct laboratory analysis of forensic evidence
- Examination and comparison of latent fingerprints
- Preparation of cases for trial
- Submission of evidence to appropriate forensic laboratories for analysis
- Perform crime prevention services for the community to include fingerprinting and identification cards
- Receives, logs, stores, all items of evidence and property turned in to the unit. Purges same by either returning, auctioning, or destroying when property and evidence is no longer needed either by adjudication or statute of limitation

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual services remain level.

PROGRAM: Crime Scenes/Evidence Unit 426

COMMODITIES

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

OTHER

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

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

PROGRAM: **Patrol 428**

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased due contracted services and equipment maintenance.

PROGRAM: **Patrol 428**

COMMODITIES

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

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

PROGRAM: Criminal Investigation 429

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual slightly increased for the year due to fuel costs.

COMMODITIES

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

PROGRAM: Criminal Investigation 429

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

PROGRAM: Parking Control Unit 430

MISSION:

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

MAIN ACTIVITIES:

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

- Patrol parking areas on a regular basis to identify and ticket violators and to increase turnover of parking spots
- Address inquiries and complaints from the public
- Handle pedestrian and vehicular traffic at schools and major intersections
- Apply vehicle immobilization device as necessary
- Review construction plans for traffic hazards, traffic flow and parking for special events as needed
- Parking Enforcement Officers serve as the school crossing guards for the Town

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased due to vehicle maintenance, printing costs, and kiosk fees.

COMMODITIES

Commodities increased due to fuel charges for unit vehicles.

PROGRAM: Parking Control Unit 430

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

SEAL OF THE TOWN OF PALM BEACH FLORIDA

INCORPORATED APRIL 17, 1911

DEPARTMENT:

Public Works

Town of Palm Beach ⁄ FY 2024 Proposed Annual Budget

TOWN OF PALM BEACH
Public Works Department
MEMORANDUM

TO:	Kirk Blouin, Town Manager
	Bob Miracle, Deputy Town Manager, Finance and Administration
	Carolyn Stone, Deputy Town Manager, Business and Culture
FROM:	H. Paul Brazil, P.E., Director of Public Works
RE:	FY2024 Budget Highlights for Public Works
DATE:	March 14, 2023 (2ND REVISION June 23, 2023)

Public Works Operating Budget

FY2024 Budget Request **$20,677,903**
FY2023 Adopted Budget **$19,094,339**

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

Program 511 - Administration

FY2024 Budget Request **$988,279**
FY2023 Adopted Budget **$918,939**

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

Program 521 – Streets Repair/Maintenance

FY2024 Budget Request **$605,591**
FY2023 Adopted Budget **$562,430**

The proposed FY2024 budget for Streets Maintenance and Repair Bureau reflects an overall program increase by 7.67%, or $43,161. This includes an increase of 6.11%, or $9,068 in Salaries, and an increase of 21.03%, or $14,700 in Commodities, and 3.62% or $9,030 in Contractual. Benefits increased by 7.44% or $5,824. The increase associated with Commodities is due to increased costs of fuel, aluminum waste containers, aluminum signs and posts, and associated hardware. The increase associated with Contractual is due to actual street sweeping services, anticipated increase for temporary labor, and new contract costs for curb, bollard, and tire stop painting.

Program 523 – Traffic Control

FY2024 Budget Request **$46,200**
FY2023 Adopted Budget **$86,500**

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

Program 524 - Street Lighting/Electrical

FY2024 Budget Request **$839,778**
FY2023 Adopted Budget **$748,051**

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

Program 531 - Storm Sewer Maintenance

FY2024 Budget Request **$439,931**
FY2023 Adopted Budget **$375,337**

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

Program 532 - Sanitary Sewer Maintenance

FY2024 Budget Request **$2,251,441**
FY2023 Adopted Budget **$2,093,740**

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

Program 533 - Sanitary Sewer Treatment

FY2024 Budget Request **$3,793,965**
FY2023 Adopted Budget **$3,506,137**

The proposed FY2024 budget for Sanitary Sewer Treatment and Disposal reflects an estimated increase by 8.21%, or $287,828. This represents the Town's pro-rated share of the operating and capital expenses associated with the East Central Regional Water Reclamation Facility (ECR), and reflects the budget anticipated to be approved for FY2024 by the ECR Board, as well as Kemira Chemicals Inc. for the supply and delivery of our sanitary treatment chemicals.

Program 541 - Residential Collection

FY2024 Budget Request **$1,122,606**
FY2023 Adopted Budget **$1,077,054**

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

Program 542 - Commercial Collection

FY2024 Budget Request **$1,524,048**
FY2023 Adopted Budget **$1,449,018**

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

Program 543 - Refuse Disposal

FY2024 Budget Request **$80,000**
FY2023 Adopted Budget **$76,600**

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

Program 544 - Yard Trash Collection

FY2024 Budget Request **$2,531,135**
FY2023 Adopted Budget **$2,428,841**

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

Program 545 - Recycling

FY2024 Budget Request **$439,485**
FY2023 Adopted Budget **$415,163**

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

Program 551 – Parks

FY2024 Budget Request **$2,071,074**
FY2023 Adopted Budget **$1,842,048**

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

Program 554 - Facilities Maintenance

FY2024 Budget Request **$1,748,496**
FY2023 Adopted Budget **$1,469,521**

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

Program 561 – General Engineering Services

FY2024 Budget Request **$1,235,612**
FY2023 Adopted Budget **$1,002,080**

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

Program 565 - Right-of-Way Inspections

FY2024 Budget Request **$000**
FY2023 Adopted Budget **$119,536**

The proposed FY2024 budget for Right-of-Way Inspections will decrease by -100.00%, or -$119,536. Right-of-Way Inspections is being combined with the General Engineering Services (Program 561). The work being performed for the right-of-way inspections include significant coordination with the General Engineering Services Program. Therefore, we are combining the two (2) programs.

Program 571 - Equipment Operations/Maintenance

FY2024 Budget Request **$960,264**
FY2023 Adopted Budget **$923,344**

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

Program 307 Pay-As-You-Go

FY2024 Budget Request **$38,035,886**
FY2023 Adopted Budget **$32,694,808**

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

Program 309 - Coastal Management

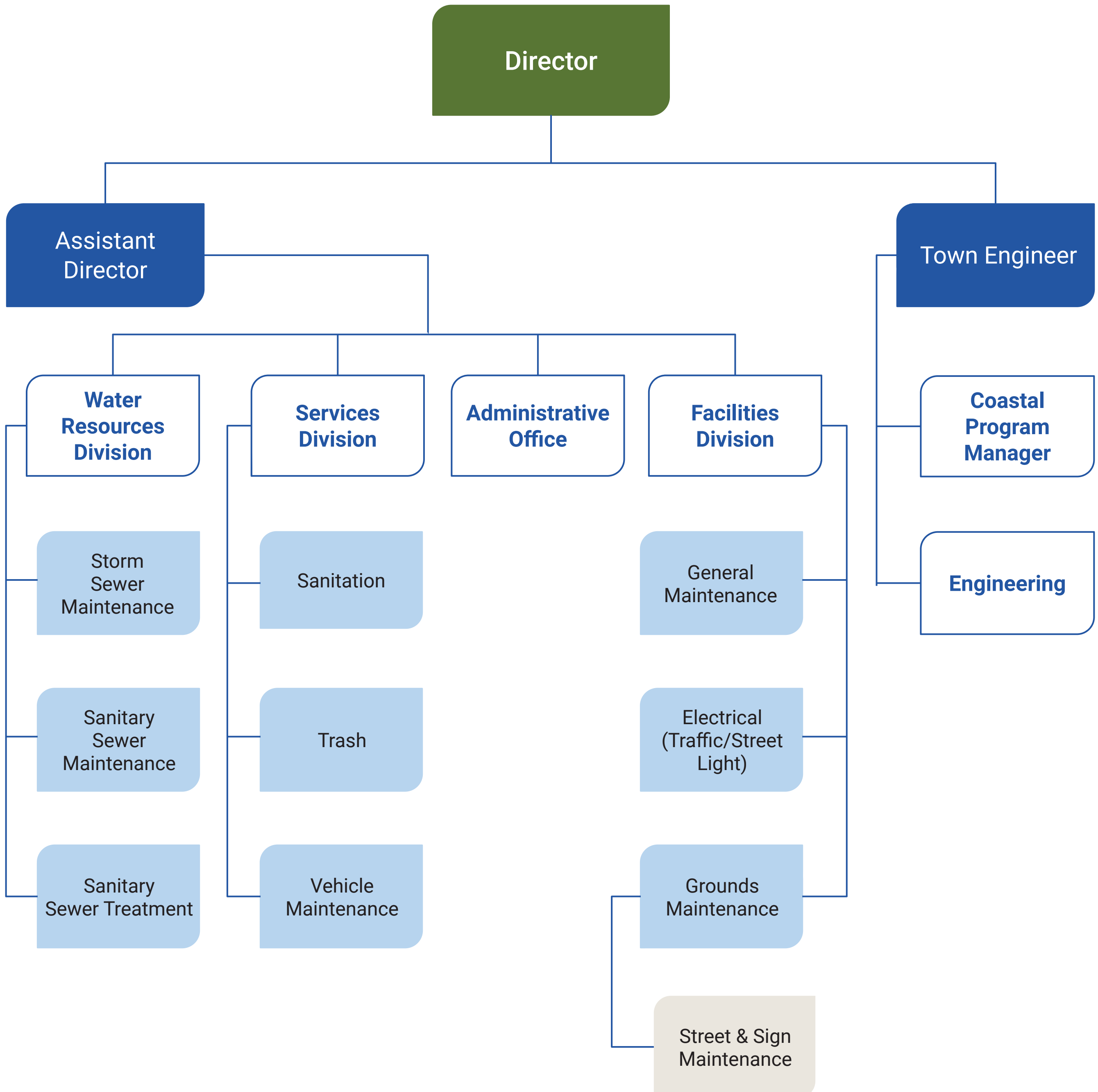
FY2024 Budget Request **$36,449,178**
FY2023 Adopted Budget **$34,508,593**

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

HPB:jb

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

PUBLIC WORKS ORGANIZATIONAL CHART



DEPARTMENT: PUBLIC WORKS

MISSION:

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

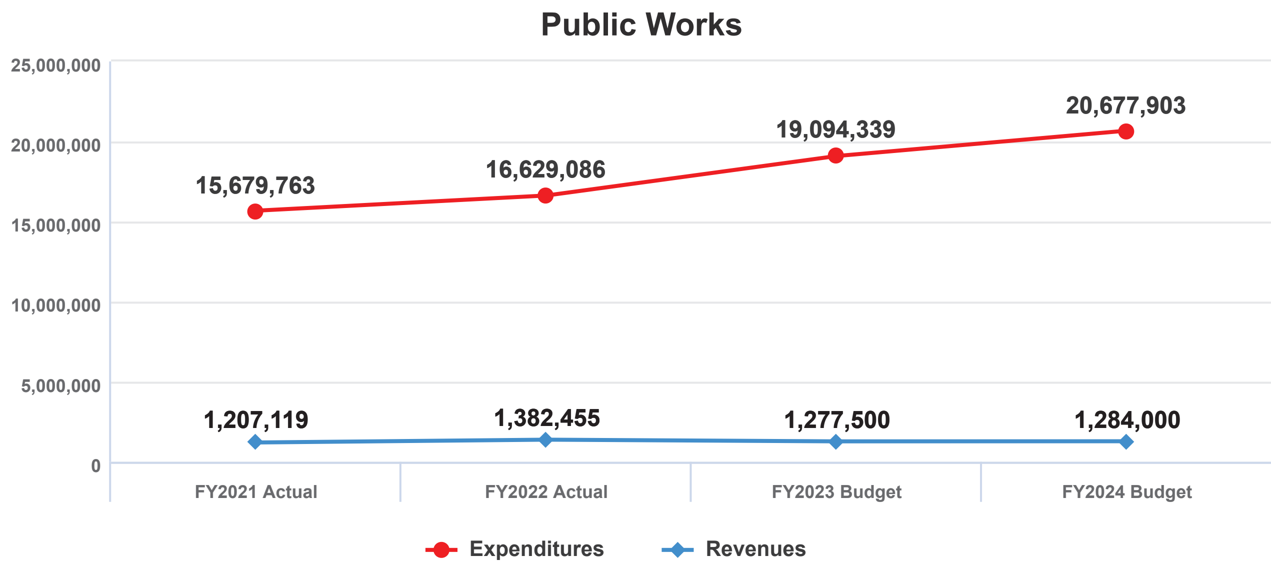
Revenue Summary

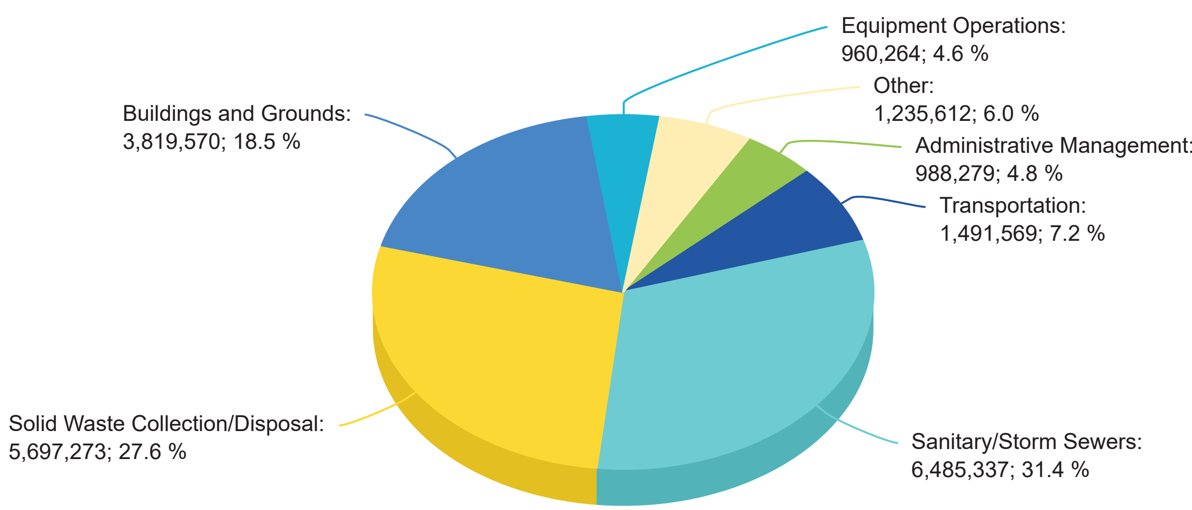
	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected	FY2024 Budget	% Change
Special Solid Waste	14,285	16,134	12,000	10,000	12,000	-%
Solid Waste	821,821	842,876	850,000	840,000	850,000	-%
Comp. Garbage Collection Fee	261,809	376,768	290,000	375,000	300,000	3.45%
SWA Recycling Revenue Share	-	13,938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

Expenditure Summary

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

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





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

PROGRAM: Administrative Management 511

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The FY2024 contractual budget reflects a decrease of 5.36%, this includes the principal and interest payments on the lease of two (2) copy machines per GASB 87 Guidelines.

PROGRAM: Administrative Management 511

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

PROGRAM: Street Repair & Maintenance 521

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The increase associated with Contractual is due to an estimated increase due to rebidding of the street sweeping maintenance contract and the addition of a dumpster located at Pinewalk transfer station for street sweeping debris removal required by FDEP.

COMMODITIES

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

PROGRAM: Street Repair & Maintenance 521

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

PROGRAM: Traffic Control 523

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

CONTRACTUAL

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

COMMODITIES

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

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

PROGRAM: Street Lighting 524

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

This increase is due to Procurement negotiated contractor CPI increases, additional anticipated labor costs for the LED streetlight conversion program, and electric utility usage and anticipated cost (based on a three (3) year average).

COMMODITIES

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

PROGRAM: Street Lighting 524

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

PROGRAM: Storm Sewer Maintenance 531

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: Storm Sewer Maintenance 531

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

PROGRAM: Sanitary Sewer Maintenance 532

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The increase is due to outside vendors to maintain and repair telemetry equipment and significant increases to service repairs and electrical costs (based on a three (3) year average).

PROGRAM: Sanitary Sewer Maintenance 532

COMMODITIES

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

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

PROGRAM: Sanitary Sewer Treatment 533

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

Expenditure Summary

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

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

CONTRACTUAL

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

PROGRAM: Residential Collection 541

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The increase in Contractual is for planned facility maintenance at the transfer station.

COMMODITIES

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

PROGRAM: Residential Collection 541

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

PROGRAM: Commercial Collection 542

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

This increase reflects adding Royal Poinciana Plaza to the compacted garbage contract and an increase to the temporary labor contracts. The compacted garbage contract increase will be offset by equal revenues.

COMMODITIES

The increase reflects fuel costs.

PROGRAM: Commercial Collection 542

Full Time Equivalent Employees	FY2020	FY2021	FY2022	FY2023	FY2024
Services Division Manager	0.150	0.150	0.200	0.200	0.200
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Transfer Station Operator	0.250	0.250	0.250	0.250	0.250
Equipment Operator II	2.000	2.000	2.000	2.000	2.000
Sanitation and Trash Worker	4.000	4.000	4.000	4.000	4.000
	6.800	6.800	6.850	6.850	6.850

PROGRAM: Refuse Disposal 543

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

CONTRACTUAL

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

PROGRAM: Yard Trash Collection 544

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

This reflects a decrease in consultant and maintenance services for the Okeechobee Landfill.

COMMODITIES

This account reflects an increase primarily in fuel costs.

PROGRAM: Yard Trash Collection 544

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

PROGRAM: Recycling 545

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Increase related to additional funds for temporary labor contract.

COMMODITIES

Budget reflects increase in fuel costs.

PROGRAM: Recycling 545

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

PROGRAM: Parks 551

MISSION:

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

MAIN ACTIVITIES:

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

- Maintain public areas to optimum condition adhering to established work program and environmental standards
- Trim all Town-owned trees as needed, and consistent with desired aesthetic and safety requirements
- Provide light maintenance to some privately owned historic/specimen trees
- Continue to Manage & implement green pest control for parks, green spaces, and trees; biotech soft and hard woods
- Continually seek new approaches and improved systems to enhance efficiency and effectiveness

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The changes associated with Contractual services increased due to Procurement negotiated contractor CPI increases and anticipated FY24 CPI increases. In addition, anticipated additional maintenance costs for Phipps Plaza Park and Southern Causeway, and temporary labor, and additional plant replacement costs for Bradley Park Tidal Garden due to king tide.

COMMODITIES

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

PROGRAM: Parks 551

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

PROGRAM: Facility Maintenance 554

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: Facility Maintenance 554

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

PROGRAM: General Engineering Services 561

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The increase is due to Travel and Per Diem costs.

COMMODITIES

The increase reflects an increase in fuel costs.

PROGRAM: **General Engineering Services 561**

CAPITAL OUTLAY

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

PROGRAM: General Engineering Services 561

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

PROGRAM: Right of Way Inspections 565

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. In FY2024 the Right of Way Inspection Program (565) was combined with the Engineering Program (561).

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.The decrease is due to the Right of Way Inspection Program (565) combining with the Engineering Program (561).

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: Right of Way Inspections 565

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

PROGRAM: Equipment Operation & Maintenance 571

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

This reflects an increase for contractual services for maintenance of shop equipment, tire and oil disposal.

COMMODITIES

Budget reflects the increase primarily due to fuel costs.

CAPITAL OUTLAY

Increase reflects the purchase of shop equipment for FY2024.

PROGRAM: Equipment Operation & Maintenance 571

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

SEAL OF THE TOWN OF PALM BEACH FLORIDA

INCORPORATED APRIL 17, 1911

Other Programs

Town of Palm Beach / FY 2024 Proposed Annual Budget

PROGRAM 321: Library Services

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

Expenditure Summary

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

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

PROGRAMS 611 to 625: Transfers

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

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

PROGRAM 711: Contingent Appropriations

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

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

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

Expenditure Summary

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

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda

Special Revenue Fund

Agenda Title

Town-wide Underground Utility Fund

Presenter

H. Paul Brazil, Director of Public Works

ATTACHMENTS:

- **Special Revenue Fund**

Town-wide Underground Utilities Fund

Town of Palm Beach / FY 2024 Proposed Annual Budget

360 South County Road I Palm Beach, FL 33480 Phone: 561-838-5400 https://www.townofpalmbeach.com

FUND 122: TOWN-WIDE UNDERGROUND UTILITIES

Revenue and Expense Summary

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

REVENUES

Special Assessment Revenue

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

Transfer from the General Fund (001)

FY2021 - 2024 represents funding for the Project Manager’s and Administrative Assistant pay and benefits.

Transfer from the CIP (Pay As You Go) Fund (307)

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

Interest on Investments

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

Transfer from Marina Fund

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

EXPENSES

Salaries and Wages/Employee Benefits

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

Contractual Services

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

Debt Service

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

Carry Over Projects

Projected unexpended project balances, authorized in prior years

Projects

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

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

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda
Debt Service Funds

Agenda Title
Debt Service Funds

Presenter
Bob Miracle, Deputy Town Manager - Finance & Administration

ATTACHMENTS:

- **Debt Administration**

Debt Administration

Town of Palm Beach / FY 2024 Proposed Annual Budget

DEBT ADMINISTRATION

GENERAL OBLIGATION BONDS

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

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

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

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

REVENUE BONDS

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

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

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

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

On August 25, 2016, the Town issued bonds to refund the 2010A & 2010B bonds. This transaction produced gross savings of $8,900,539 over 23 years. The net present value savings is $6,895,965 or 13.35%. The all-in true interest cost (TIC) for the 2016 issue was 2.75%. On October 17, 2019, the Town refunding the remaining $4,660,000 of the 2010A bonds. The refunding achieved $1,157,902 of net present value debt service savings or 25.39% of the refunded bonds par amount. The all-in true interest Cost (TIC) was 2.46%.

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

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

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

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

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

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

LEGAL DEBT MARGIN

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

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

DEBT SERVICE PAYMENTS

Principal payments are due on January 1, and interest payments are due on January 1 and July 1 of each year. The annual debt service requirements for the outstanding bonds through 2032 are contained in the table below.

Fiscal Year	2014 Revenue Bond	2017A Revenue Bond ACIP-I	2017B Revenue Bond Worth Ave	2020 Revenue Bond	2020 Taxable Revenue Bond	2019 General Obligation Bond	2021 Revenue Bond	2022 General Obligation Bond	Total
2023	1,511,875	2,928,750	721,012	287,627	1,806,474	3,402,100	1,992,950	446,655	13,097,443
2024	1,508,500	2,926,125	724,537	293,084	1,805,474	3,399,600	1,992,463	447,255	13,097,038
2025	1,506,750	2,930,000	722,687	293,365	1,809,162	3,399,350	1,996,244	447,755	13,105,313
2026	-	2,930,125	720,537	288,589	3,333,224	3,401,100	1,999,238	446,255	13,119,068
2027	-	2,926,500	713,888	288,754	3,342,099	3,399,600	1,996,500	449,255	13,116,596
2028	-	2,924,000	717,262	288,803	3,339,599	3,399,850	1,998,031	446,505	13,114,050
2029	-	2,927,250	714,513	293,677	3,330,912	3,401,600	2,003,719	448,255	13,119,926
2030	-	2,930,875	720,513	293,376	3,329,639	3,399,600	2,003,563	449,255	13,126,821
2031	-	2,924,875	715,263	292,959	3,329,416	3,398,850	2,007,563	449,505	13,118,431
2032	-	2,933,875	713,888	292,425	3,335,134	3,399,100	2,005,719	449,005	13,129,146

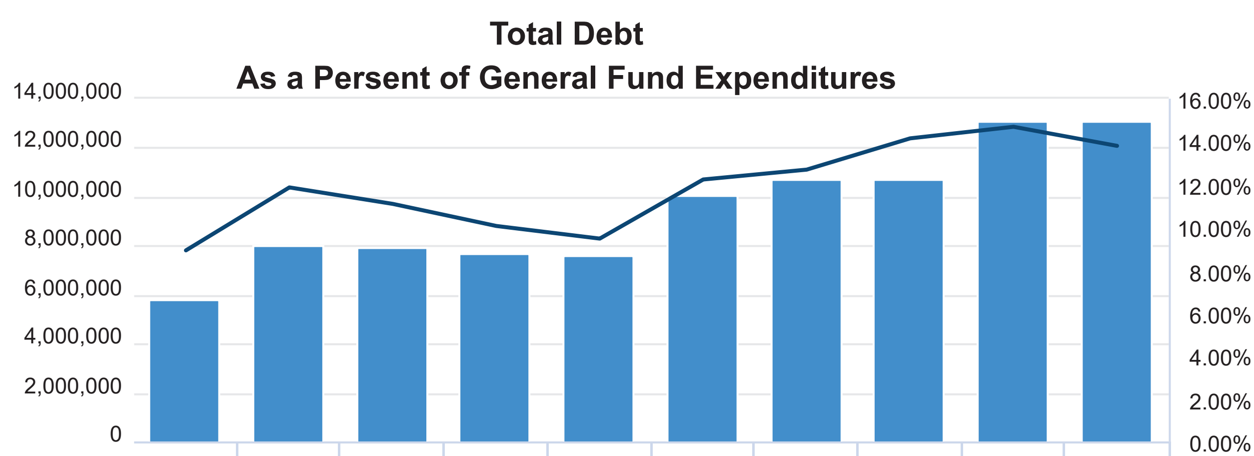
DEBT SUMMARY

Outstanding debt as of September 30, 2023:

General Obligation Bonds	**$ 59,215,000**
General Fund Pledge Obligations:	
Non-Ad Valorem Revenue Bonds	$ 127,450,000
Total Gross Debt (18.6% of capacity)	**$ 186,665,000**

	Debt Ratios	Per Capita
Population	9,218	
Taxable Value	$ 28,922,786,809	$ 3,137,642
Total Gross Debt	**$ 186,665,000**	**$ 20,250**

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



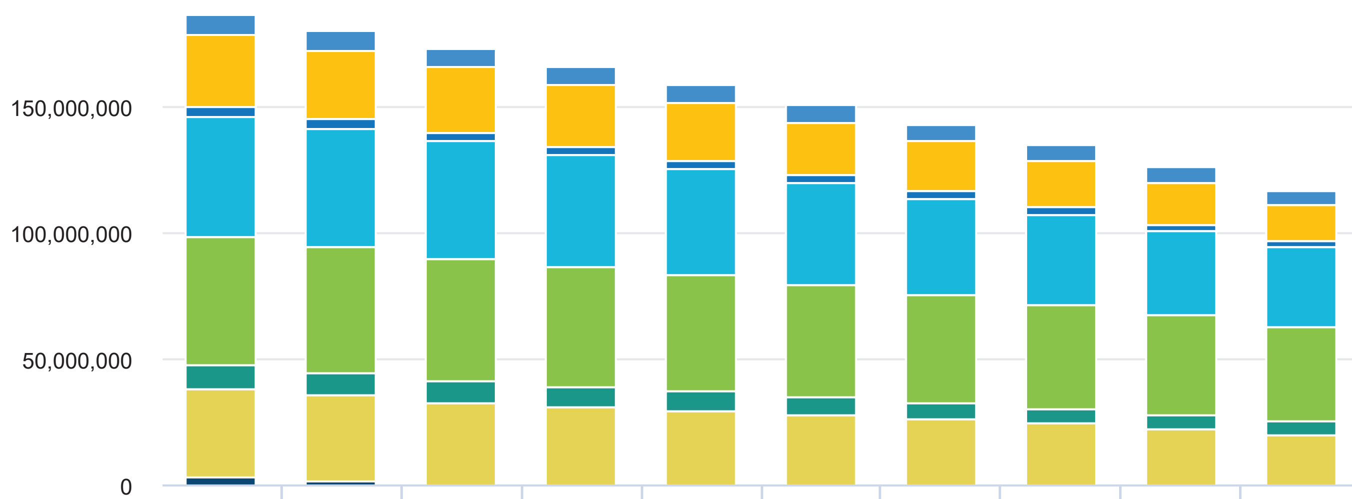
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt Service	5,835,889	7,982,456	7,976,403	7,732,720	7,624,844	10,087,224	10,715,036	10,715,036	13,096,959	13,097,443
% of GF Expenditures	8.92%	11.86%	11.09%	10.06%	9.47%	12.23%	12.69%	14.15%	14.69%	13.80%

Principal Debt Outstanding
FY2023 - FY2032

Fiscal Year	2014 Revenue Bond	2017A Revenue Bond ACIP-I	2017B Revenue Bond Worth Ave	2020 Revenue Bond	2020 Taxable Revenue Bond	2019 General Obligation Bond	2021 Revenue Bond	2022 General Obligation Bond	Total Debt Outstanding
2023	2,870,000	35,550,000	9,160,000	4,095,000	47,425,000	51,075,000	28,350,000	8,140,000	186,665,000
2024	1,470,000	34,165,000	8,770,000	3,895,000	46,980,000	49,870,000	26,980,000	7,915,000	180,045,000
2025	-	32,705,000	8,370,000	3,690,000	46,520,000	48,605,000	25,575,000	7,685,000	173,150,000
2026	-	31,170,000	7,960,000	3,485,000	44,505,000	47,275,000	24,135,000	7,445,000	165,975,000
2027	-	29,560,000	7,540,000	3,275,000	42,430,000	45,880,000	22,665,000	7,190,000	158,540,000
2028	-	27,870,000	7,095,000	3,060,000	40,305,000	44,415,000	21,160,000	6,925,000	150,830,000
2029	-	26,090,000	6,630,000	2,835,000	38,135,000	42,875,000	19,615,000	6,645,000	142,825,000
2030	-	24,215,000	6,135,000	2,605,000	35,910,000	41,260,000	18,035,000	6,350,000	134,510,000
2031	-	22,250,000	5,620,000	2,370,000	33,625,000	39,565,000	16,415,000	6,040,000	125,885,000
2032	-	20,175,000	5,080,000	2,130,000	31,270,000	37,785,000	14,760,000	5,715,000	116,915,000

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

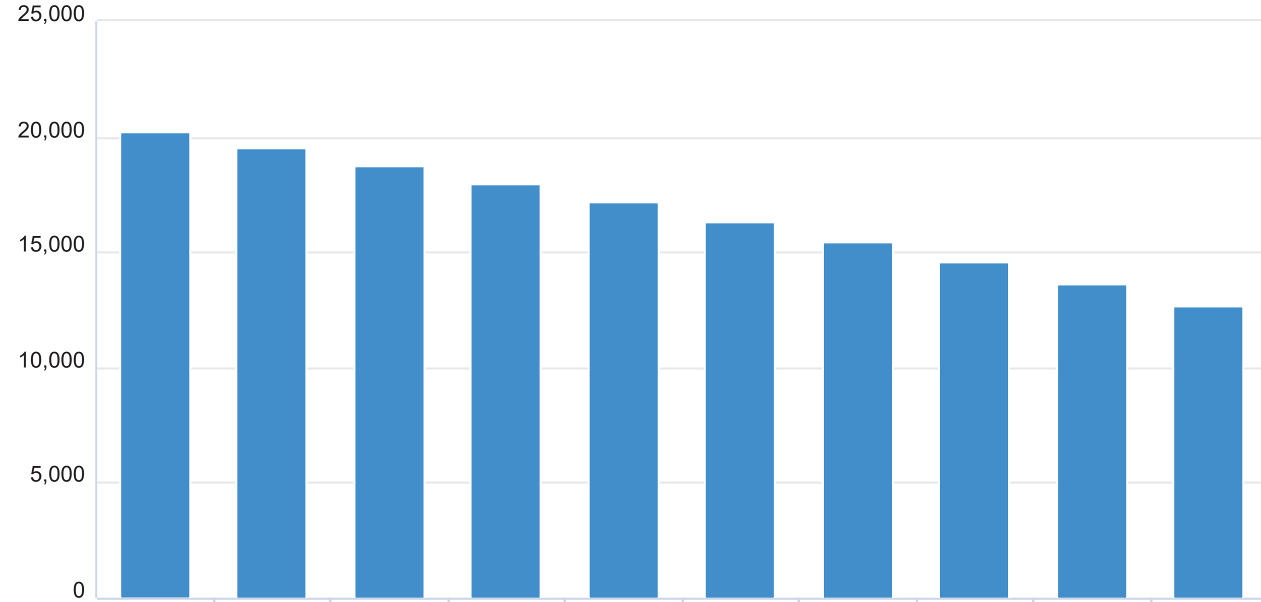
Principal Debt Outstanding



	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
2022 GO	8,140,000	7,915,000	7,685,000	7,445,000	7,190,000	6,925,000	6,645,000	6,350,000	6,040,000	5,715,000
2021	28,350,000	26,980,000	25,575,000	24,135,000	22,665,000	21,160,000	19,615,000	18,035,000	16,415,000	14,760,000
2020	4,095,000	3,895,000	3,690,000	3,485,000	3,275,000	3,060,000	2,835,000	2,605,000	2,370,000	2,130,000
2020T	47,425,000	46,980,000	46,520,000	44,505,000	42,430,000	40,305,000	38,135,000	35,910,000	33,625,000	31,270,000
M2019GO	51,075,000	49,870,000	48,605,000	47,275,000	45,880,000	44,415,000	42,875,000	41,260,000	39,565,000	37,785,000
2017B	9,160,000	8,770,000	8,370,000	7,960,000	7,540,000	7,095,000	6,630,000	6,135,000	5,620,000	5,080,000
2017A	35,550,000	34,165,000	32,705,000	31,170,000	29,560,000	27,870,000	26,090,000	24,215,000	22,250,000	20,175,000
2014	2,870,000	1,470,000								

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

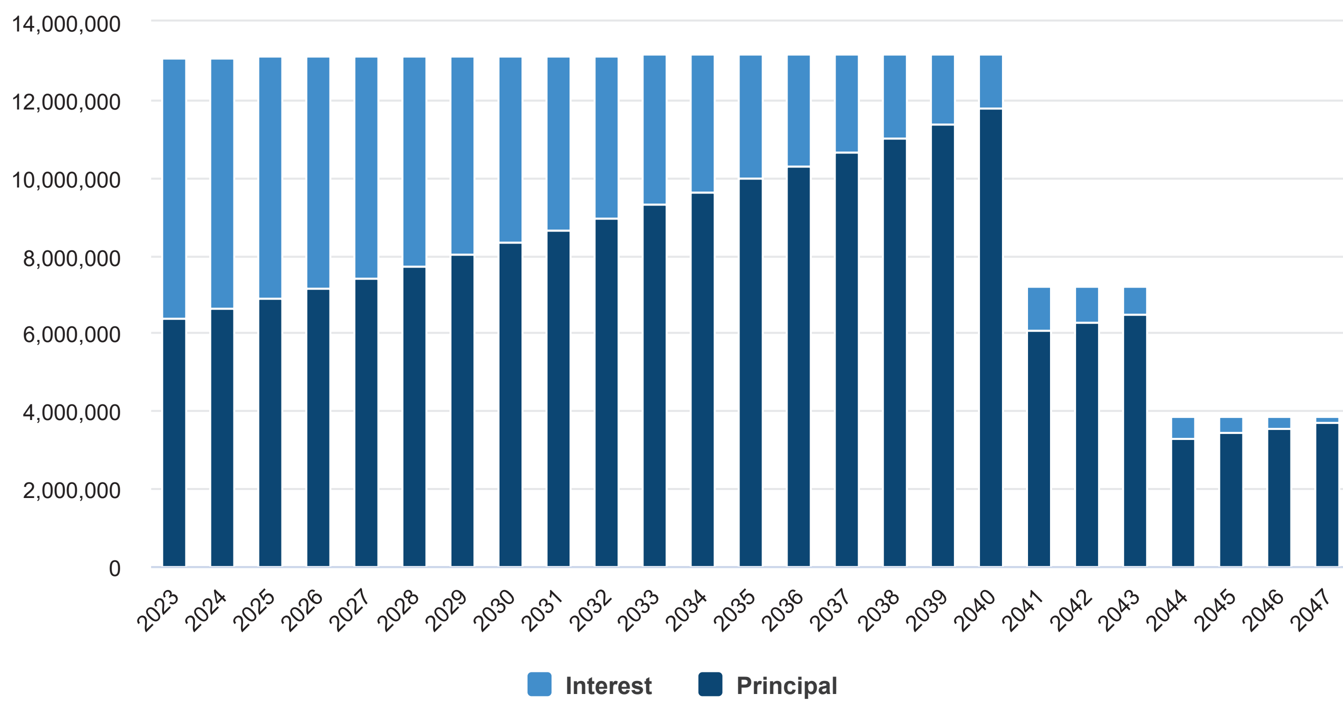
Per Capita Debt



	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Per Cap ita Debt	20,250	19,532	18,784	18,006	17,199	16,363	15,494	14,592	13,656	12,683

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

Debt Service Forecast



FUND 205: 2016A AND 2019 REVENUE BONDS

Revenue and Expense Summary

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

REVENUES

Interest Earnings

Represents interest earned on reserves of fund

Transfer from General Fund

Debt service on 2016A/2019 Bond issues

Transfer from Par 3 Golf Course

Debt service on 2016A/2019 Bond issues

Transfer from Coastal Fund

Debt service on 2019 Bond issue

EXPENDITURES

Debt Service Interest/Principal

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

Other Expenses

Represents amounts due for bond expenses

Contractual

Cost of debt software to manage outstanding debt and lease agreements

FUND 206: 2016B WORTH AVENUE REVENUE BOND

Revenue and Expense Summary

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

REVENUES

Interest Earnings

Represents interest earned on reserves of fund

Non Ad Valorem Assessment Revenue

Assessment for debt service

EXPENDITURES

Debt Service Interest/Principal

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

Other Expenses

Represents amounts due for bond expenses

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda

Capital Improvement Funds

Agenda Title

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

Presenter

Bob Miracle, Deputy Town Manager - Finance & Administration and H. Paul Brazil, Director of Public Works

ATTACHMENTS:

- **Pay As You Go Capital Improvement Fund**
- **Coastal Management Fund**
- **Worth Avenue Maintenance Fund**

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

Revenue and Expense Summary

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

REVENUES

Transfer from General Fund (001)

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

Restricted One Cent Surtax

Voter approved surtax restricted for infrastructure projects

Interest on Investments

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

American Rescue Plan

Federal Aid to make investments in infrastructure.

Interlocal Agreement

Revenue from residents for single-family expulsor station assessments and the city of West Palm Beach for water projects

EXPENSES

Projects

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

Carry Over Projects

Projected unexpended project balances, authorized in prior years

Contingency

2.5% of current year projects

Transfer to Underground Utility Fund (122)

Transfer of One-Cent Sales Tax to the Underground Utility Project, approved by Town Council at the December 10, 2019 meeting.

Pay-as-you-go Capital Improvement Plan
FY2024 Budget

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

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

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

FUND 309: COASTAL MANAGEMENT FUND

MISSION:

The Town's Coastal Management Program implements beach and dune projects for erosion-control and storm protection, as adopted by Town Council, consistent with both the State Strategic Beach Management Plan and the Beach Management Agreement, through coordination with state and federal regulatory and advisory agencies. In addition, the Coastal Management Program includes the planning, development, and implementation of long-term coastal resiliency projects to maintain sustainable shorelines.

MAIN ACTIVITIES:

- Develop budget estimates for beach nourishment, dune restoration, erosion-control structures, and other coastal protection and coastal resiliency projects
- Plan, design, permit and oversee coastal construction projects
- Ensure state and federal permit required physical, biological, and sea turtle nesting monitoring obligations are met
- Prepare Town Council-appointed Shore Protection Board members to make informed decisions during regular public meetings and report their recommendations back to Town Council
- Perform contract administration with U.S. Army Corps of Engineers, consultants, and contractors
- Administer state grant agreements for project-related cost-sharing

Revenue and Expense Summary

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

REVENUES

Transfer from General Fund (001)

Represents money transferred from the General Fund for the Coastal Program.

Interest on Investments

Interest revenue is based on the financial market conditions and funds available for investments.

Grants/Local Revenue

FDEP/Federal Government reimbursement for beach projects.

EXPENSES

Projects

Reach 7/Phipps Ocean Park Beach Nourishment Project is currently planned for this fiscal year. Preparations are underway for major rehabilitation of the Mid-Town seawall next fiscal year. Includes appropriations for a sand search, upcoming seawall replacement and resiliency projects and the required physical, biological, and sea turtle nesting monitoring.

Carry Over Projects

Unexpended project balances to be carried over in FY2024.

Transfer to Debt Services

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

Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

Employee Benefits

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

Contractual

Includes legal/consulting fees, travel, telephone and equipment.

Commodities

Membership dues and training includes requirements for continuing education units, and keeping current with State and Federal permitting requirements.

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

Coastal Management Program Requested FY 2024 Budget and 10 Year Plan

#	Project Name	Accumulated Project Budget Through FY2023	FY2023 Available Balance as of 6/16/23	FY2024	FY2025 (Outlook)	FY2026 (Outlook)	FY2027 (Outlook)	FY2028 (Outlook)	FY2029 (Outlook)	FY2030 (Outlook)	FY2031 (Outlook)	FY2032 (Outlook)	FY2033 (Outlook)
	EXPENDITURES												
	ANNUAL PROGRAM ACTIVITIES												
1	Coastal Management Program Operating Expenses			$ 279,075	$ 287,447	$ 296,071	$ 304,953	$ 314,101	$ 323,524	$ 333,230	$ 343,227	$ 353,524	$ 364,130
2	BMA Physical Monitoring (BMA Required)		$ 184,000	$ 187,000	$ 191,000	$ 195,000	$ 199,000	$ 203,000	$ 209,000	$ 213,000	$ 219,000	$ 226,000	$ 233,000
3	Annual Sediment Report (BMA Required)		$ 147,000	$ 58,000	$ 59,000	$ 60,000	$ 63,000	$ 65,000	$ 67,000	$ 68,000	$ 70,000	$ 72,000	$ 74,000
4	Apply And Update Islandwide Sediment Transport Analysis			$ 26,000	$ 27,000	$ 28,000	$ 29,000	$ 30,000	$ 31,000	$ 31,000	$ 32,000	$ 33,000	$ 34,000
5	BMA Sea Turtle Nesting Monitoring (BMA Required)			$ 266,000	$ 274,000	$ 283,000	$ 291,000	$ 299,000	$ 308,000	$ 318,000	$ 327,000	$ 337,000	$ 347,000
6	BMA Biological Monitoring (BMA Required)		$ 162,199	$ 254,000	$ 261,000	$ 269,000	$ 277,000	$ 285,000	$ 291,000	$ 297,000	$ 306,000	$ 315,000	$ 324,000
7	BMA Beach Tilling (Reaches 1, 2, 3, 4, And 7)		$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
8	BMA Escarpment Removal (Reaches 1, 2, 3, 4, And 7)		$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
9	Flooding And Climate Change	$ 796,250	$ 138,173	$ 450,000	$ 300,000	$ 309,000	$ 319,000	$ 328,000	$ 338,000	$ 348,000	$ 358,000	$ 369,000	$ 380,000
10	Water Level Monitoring			$ 85,000	$ 35,000	$ 36,000	$ 37,000	$ 38,000	$ 39,000	$ 41,000	$ 42,000	$ 43,000	$ 44,000
11	Lobbying			$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000
12	Dune Vegetation Maintenance		$ 241,692	$ 50,000	$ 53,000	$ 55,000	$ 58,000	$ 61,000	$ 64,000	$ 67,000	$ 70,000	$ 74,000	$ 78,000
13	General Coastal Engineering		$ 61,959	$ 64,000	$ 66,000	$ 69,000	$ 70,000	$ 72,000	$ 74,000	$ 75,000	$ 77,000	$ 79,000	$ 81,000
14	Annual Debt Service Payment			$ 508,463	$ 508,760	$ 511,417	$ 512,778	$ 512,395	$ 511,062	$ 510,867	$ 510,832	$ 511,710	$ 512,772
15	Beach Cleaning (Public Beaches)		$ 117,358	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 230,000	$ 230,000	$ 230,000	$ 230,000	$ 230,000	$ 230,000
16	Public Communication			$ 60,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Annual Program Activities Subtotal		**$ 1,072,381**	**$ 2,627,538**	**$ 2,402,207**	**$ 2,451,488**	**$ 2,500,731**	**$ 2,577,496**	**$ 2,625,586**	**$ 2,672,097**	**$ 2,725,059**	**$ 2,783,234**	**$ 2,841,902**
	PLANNED PROJECTS												
1	Townwide: Seawall/Non-Structural Inventory Assessment & Analysis	$ 1,116,000	$ 1,116,000	$ -	$ -	$ 143,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	Townwide: Seawall Replacement/Last Line of Defense Rehabilitation	$ 4,000,000	$ 3,159,714	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
3	Townwide: Bulkhead Repairs												
4	Townwide: Groin Assessment	$ 70,000	$ 70,000	$ -	$ -	$ 86,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Regional Sand Needs/Sand Search	$ 1,450,000	$ 1,450,000	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Inlet: Sand Transfer Plant Maintenance		$ 13,290	$ 250,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000

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

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

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

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

FUND 311: WORTH AVENUE MAINTENANCE FUND

Revenue and Expense Summary

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

REVENUES

Special Assessment Revenue

Non Ad Valorem revenue collected from property owners for Worth Avenue special assessments

Interest on Investments

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

Donations/Miscellaneous

Represents donations received for Worth Avenue maintenance

EXPENSES

Maintenance Costs

Annual maintenance costs for Worth Avenue. Also included are expenses required for the preparation of the annual assessment

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda
Enterprise Fund Budgets

Agenda Title
1. Marina Enterprise Fund
2. Par 3 Golf Course Enterprise Fund
3. Building Enterprise Fund

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

ATTACHMENTS:

- **Marina Enterprise Fund**
- **Par 3 Enterprise Fund**
- **Building Enterprise Fund**

TOWN OF PALM BEACH
Town Marina
MEMORANDUM

TO: Kirk W. Blouin, Town Manager

FROM: Carolyn Stone, Deputy Town Manager

SUBJECT: FY2024 Town Marina Budget Highlights

DATE: June 13, 2023

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

Town Marina

Budget (Expenses)

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

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

Revenue

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

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

Notable Budget Changes

Salaries

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

Benefits

- 1% decrease, $2,104
    - Decrease due to the staffing model update for the Marina following renovation.
    - The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

Contractual (FY24 Requested: $3,011,704; FY23 Approved: $2,310,700)

30% overall increase: $701,004

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

Water: 19% decrease: $8,000
  - Based on anticipated consumption.

Rental and Leases: increase 110%: $630,000
  - Cost associated with submerged land lease. These fees are collected in the lease and then passed through as an expense to the State. The higher the revenue for the marina, the more is due to the State.
  - Calculated as a percentage of 6% of annual dockage revenue. Plus base fee.
  - Generally based upon the previous year's revenue, with a base of $137,000
- Town Dock Maintenance: increase of 50%: $5,000
  - Non-warranty repairs and general upkeep – based on 2023 maintenance.
- Printing: increase 100%: $500
  - Cost associated with printing flyers and program information - notices, parking placards (if necessary), etc.
- Promotional Activities: decrease of 20%: $2,000
  - Cost associated with Owner; Captain & Crew Appreciation luncheon/event decrease due to eliminating the grand opening event
- Promotional Advertising: decrease of 12%: $50,000

Decrease in expenses associated with promotion of Town Marina
- Amenities: 5% increase: $10,500

<u>Commodities</u> (FY24 Requested: $98,700; FY23 Approved: $42,200)

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

Depreciation

 4% overall decrease, $52,940

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

Town Docks Revenues

Revenue

FY24 Proposed: $15,932,000

FY23 Approved: $12,579,200

Staff recommends a 6% increase to annual rates.

Town Marina FY2024 Revenue Projection

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

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

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

Operating Cost Recovery Estimates

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

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

2024 Marina Rates

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

ANNUAL LEASE (December 1 - November 30)

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

TRANSIENT WINTER DAILY (November 1 - May 14)

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

TRANSIENT WINTER MONTHLY (November 1 - May 14)

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

TRANSIENT SUMMER DAILY (May 15 - October 31)

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

TRANSIENT SUMMER MONTHLY (May 15 - October 31)

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

TENDER RATES (Marginal Side Tide), up to 45’

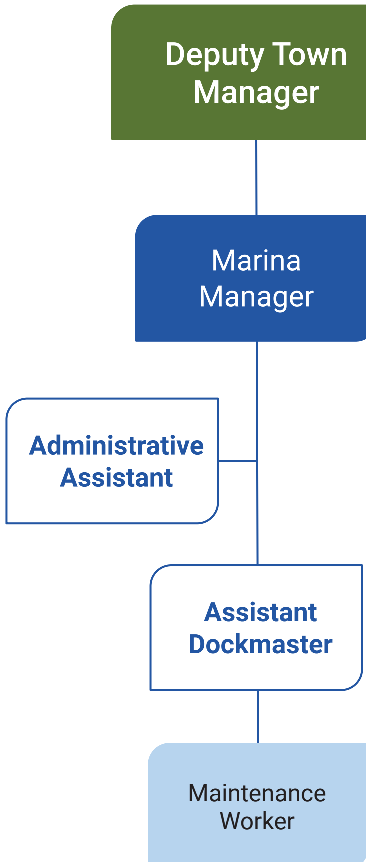
Winter, October 1 - May 31

FY2024 Proposed	$100.00 per day, flat rate
FY2023 Approved	$100.00 per day, flat rate

Summer, June 1 - September 30

FY2024 Proposed	$75.00 per day, flat rate
FY2023 Approved	$75.00 per day, flat rate

MARINA ENTERPRISE FUND ORGANIZATIONAL CHART

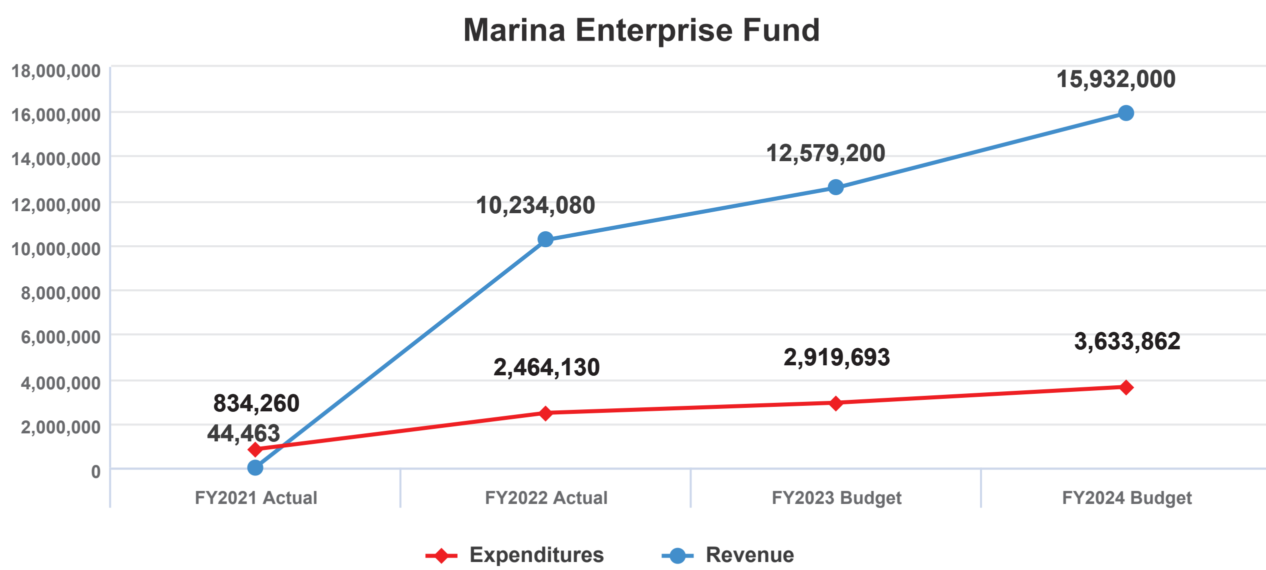


FUND 401: MARINA ENTERPRISE FUND

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

The 84- slips will be leased annually, monthly or daily. The marina property will offer a variety of amenities - three dock buildings, electrical service panels for all vessels, freshwater, Wi-Fi, Captain's lounge and showers, sewage pump-out systems, and 7 day a week security with surveillance cameras.

The Dockmaster is responsible for daily operations, supervision of employees (Town and contractual), slip assignments, safety, and revenue collection in accordance with established policies, with assistance from the Assistant Dockmaster, Administrative Assistant and Dock Attendants and Dock Hands. A Marina Maintenance worker provides routine maintenance services and in-house repairs.



FUND 401: MARINA ENTERPRISE FUND

Revenue and Expense Summary

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

FUND 401: MARINA ENTERPRISE FUND

REVENUES

Annual Leases

Revenue from vessels under an annual lease at the Town Marina

Transient Rental

Revenue from transient vessels (those staying on a daily or monthly rate without a long-term lease)

Electricity/Utilities

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

Sales Tax Commissions

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

EXPENSES

Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

Employee Benefits

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

Contractual

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

Commodities

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

FUND 401: MARINA ENTERPRISE FUND

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

FUND 401: MARINA ENTERPRISE FUND

Marina Budget Forecast for Business Plan FY23 - FY33

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

FUND 401: MARINA ENTERPRISE FUND

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

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

TOWN OF PALM BEACH
Recreation Department
MEMORANDUM

TO: Kirk W. Blouin, Town Manager

FROM: Mark Bresnahan, Recreation Division Director

SUBJECT: FY2024 Par 3 Golf Course Budget Highlights

DATE: June 13, 2023

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

Par 3 Golf Course Enterprise Fund

Budget Operations

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

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

Revenue

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

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

Budget

Salaries

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

Benefits

- 5% decrease: $26,224
  - Decrease due to the transfer of Pro Shop Attendant to tennis operations
  - The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

Contractual (FY24 Requested: $1,052,250; FY23 Approved: $1,006,955)

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

-

<u>Commodities</u> (FY24 Requested: $845,322; FY23 Approved: $614,297)

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

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

Construction in Progress

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

Golf Course Revenues

Revenue

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

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

Cost Recovery Projection for FY24: 159%

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

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

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

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

Fee Classification	FY2023 Approved	FY2024 Requested	FY2023 Approved	FY2024 Requested	FY2023 Approved	FY2024 Requested
Other Fees	**Winter Rate**	**Winter Rate**	**Shoulder Rate**	**Shoulder Rate**	**Summer Rate**	**Summer Rate**
Riding Cart - Single - Non-Resident	$ 18.52	$ 19.00	$ 18.52	$ 19.00	$ 14.55	$ 15.00
Riding Cart - Single - Resident	$ 16.19	$ 17.00	$ 16.19	$ 17.00	$ 12.22	$ 13.00
Riding Cart - 9 Holes - Non-Resident	$ 13.62	$ 14.00	$ 13.62	$ 14.00	$ 11.28	$ 12.00
Riding Cart - 9 Holes - Resident	$ 11.28	$ 12.00	$ 11.28	$ 12.00	$ 9.18	$ 10.00
Pull Cart	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00
Pull Cart - 9 Holes	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00
Rider Fee	$ 13.62	$ 14.00	$ 13.62	$ 14.00	$ 11.28	$ 12.00
Practice Range						
Small Bucket	$ 8.51	$ 9.00	$ 8.51	$ 9.00	$ 8.51	$ 9.00
Medium Bucket	$ 14.15	$ 15.00	$ 14.15	$ 15.00	$ 14.15	$ 15.00
Large Bucket	$ 16.95	$ 18.00	$ 16.95	$ 18.00	$ 16.95	$ 18.00
12 Large Bucket Program	$ 170.00	$ 170.00	$ 170.00	$ 170.00	$ 170.00	$ 170.00
Club Rentals						
Rental Clubs (Adult)	$ 33.71	$ 35.00	$ 33.71	$ 35.00	$ 33.71	$ 35.00
Rental Clubs (9 holes or Youth)	$ 24.36	$ 25.00	$ 24.36	$ 25.00	$ 24.36	$ 25.00

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

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

* Season dates are approximate and subject to change.

4/7/2023

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

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

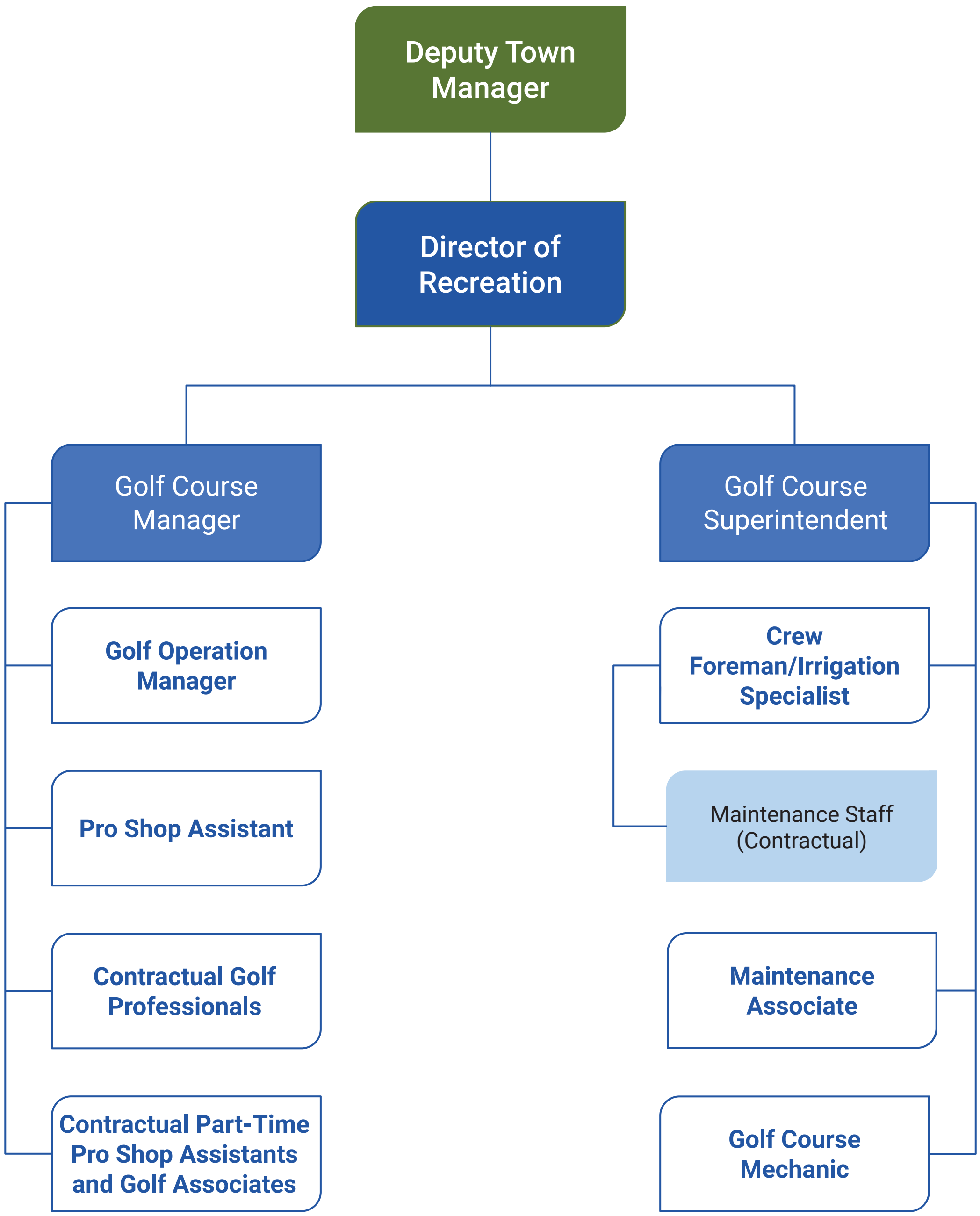
Program Operating Expenses	FY2023 Budget	FY2023 Estimated	FY2024 Requested	FY23/24 Difference $	FY23/24 Variance %
(311) Administration	$361,701	$301,187	$346,913	$(14,788)	(4.1%)
(312) Tennis Programs & Facilities	$558,348	$506,253	$667,003	$108,655	19.5%
(313) Recreation Center/Seaview Park	$1,347,039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

Operating Cost Recovery Estimates

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

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

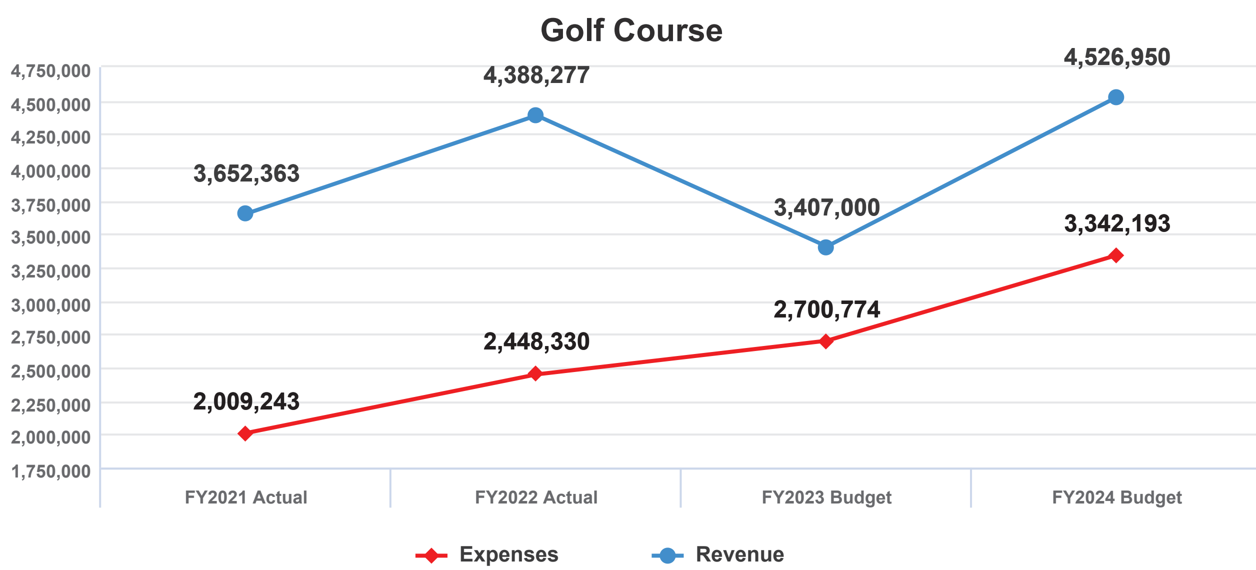
PAR 3 ENTERPRISE FUND ORGANIZATIONAL CHART



FUND 402: PAR 3 ENTERPRISE FUND

The Par 3 Golf Course is a scenic and challenging facility, featuring holes which range up to 211 yards. The clubhouse, which opened in January 2014, offers a full-service pro shop and food and beverage services. There is a staff of qualified PGA instructors who conduct adult and junior clinics and private lessons. The Par 3 hosts outings, tournaments and league play. The maintenance building is located on the west side of South Ocean Boulevard.

The Golf Course Manager is responsible for daily supervision of the golf course, in conjunction with the Golf Course Superintendent. Both positions oversee a variety of full, part-time and contractual labor service employees. The Golf Manager also administers the golf instruction services contract.



FUND 402: PAR 3 ENTERPRISE FUND

Revenue and Expense Summary

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

GOLF REVENUES

FUND 402: PAR 3 ENTERPRISE FUND

Teaching Services

Percentage of lesson fees taught by contracted Golf Pros

Resident Pass Fees

Fee paid by resident for annual pass

12-Play-Pass – Regular Rate

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

12-Play Pass – Resident Rate

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

Greens Fees – Regular Rate

Fee paid for daily play by non-residents

Green Fees – Resident Rate

Fee paid for daily play by Palm Beach resident

Greens Fees – Regular Weekend & Holidays

Fees paid by non-residents for greens fees on Friday, Saturday, Sunday and holidays

Greens Fees – Resident Weekend & Holiday

Fees paid by Palm Beach residents for greens fees on Friday, Saturday, Sunday and holidays

Merchandise Sales

This figure represents revenue for merchandise sales in the pro-shop

Food and Beverage Sales

This figure represents the agreement for a food and beverage contractor

Riding Cart Rental – Resident Rate

Fee paid for rental of riding cart by Palm Beach resident

Riding Cart Rental – Regular Rate

Fee paid for rental of riding cart by a non-resident

Pull Cart Rental

Fee paid for rental of pull cart

Club Rentals

Fee paid for use of Town owned rental clubs

Driving Range

Fee paid for use of golf balls on driving range

FUND 402: PAR 3 ENTERPRISE FUND

Driving Range – 10 Bucket Program

Fee paid for multi-use purchase of tokens for golf range usage

Programs and Special Events

Rate category for special programs and activities

Golf Outings

Revenue from pre-arranged golf outings

Gift Certificates Sold

This is a pass through account that is offset by an account for gift certificates redeemed. Actual revenue received is reported in accounts where it is spent (i.e. green fees)

Maintenance and Improvement Fee

Fee that was paid per round of golf, beginning in FY2020 the fee was incorporated into the various fees

Sales Tax Commission

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

Golf Now Transaction Fees

Convenience fee charged for booking tee times on GolfNow website (no longer using this service)

Electric Reimbursement from Restaurant

Reimbursement from restaurant for cost of electric service to old clubhouse

EXPENSES

Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

Employee Benefits

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

Contractual

These expenses reflect an increased use of contracted labor and other maintenance and operational services performed and are expected to increase as a result of inflation and increased participation.

Commodities

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

FUND 402: PAR 3 ENTERPRISE FUND

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

FUND 402: PAR 3 ENTERPRISE FUND

Par 3 Golf Course Five Year Capital Improvement Plan
FY2024 Budget

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

TOWN OF PALM BEACH
Total Planning, Zoning & Building Budget
MEMORANDUM

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

Total Planning, Zoning & Building Budget – Expenses

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

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

Total PZB Enterprise Fund Budget – Expenses

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

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

Program 212 – Permit Issuance Expenses

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

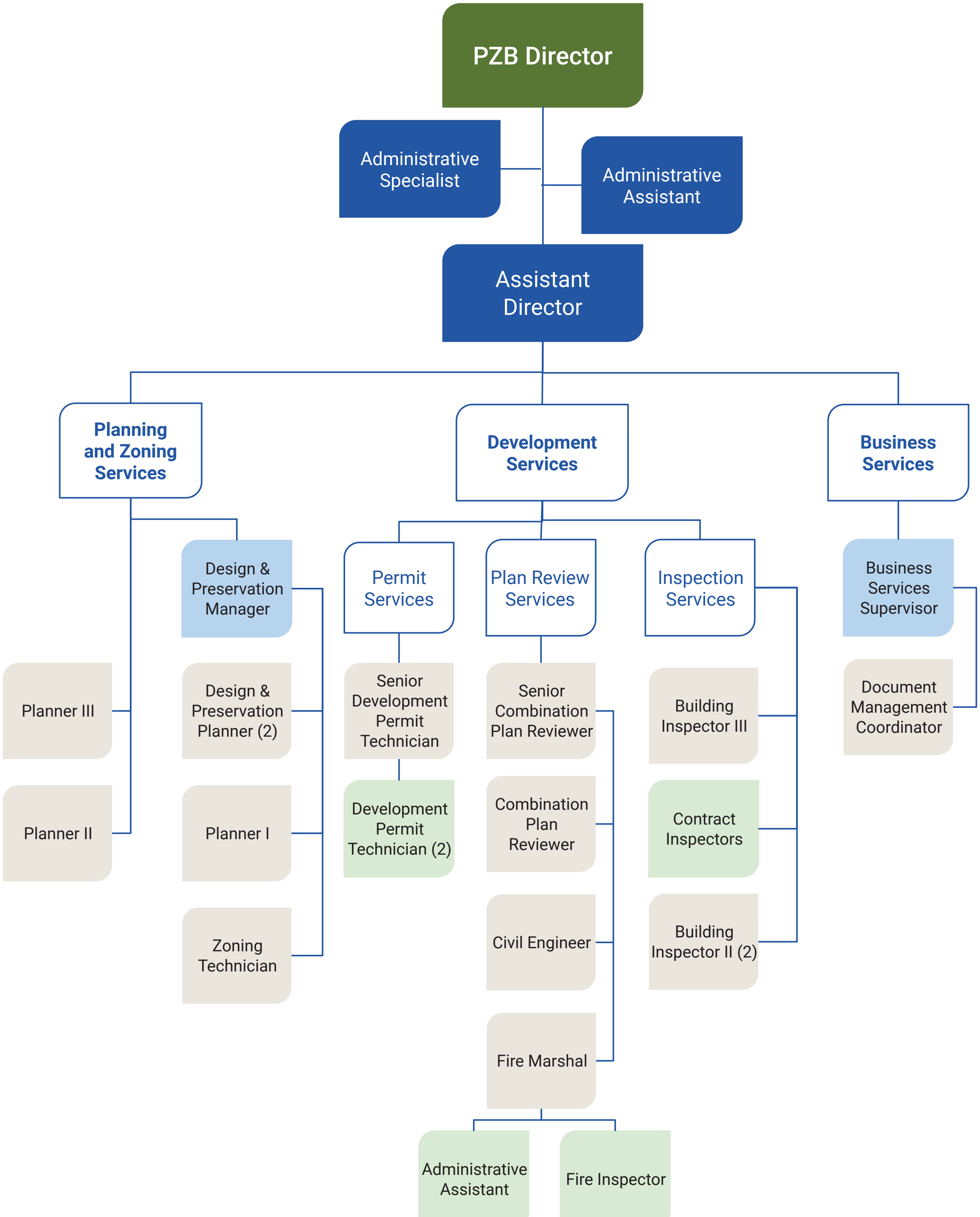
The proposed FY2024 budget for Permit Issuance reflects an estimated 15.1% increase, or $280,784, which is due primarily to a small decrease in salaries and benefits; an increase in contracted services (GIS and the upcoming CRS audit); and a large decrease in capital projects (new PZB software paid in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

Program 213 – Inspection/Compliance Expenses

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

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

PLANNING, ZONING AND BUILDING ORGANIZATIONAL CHART



Building Enterprise Fund

MISSION:

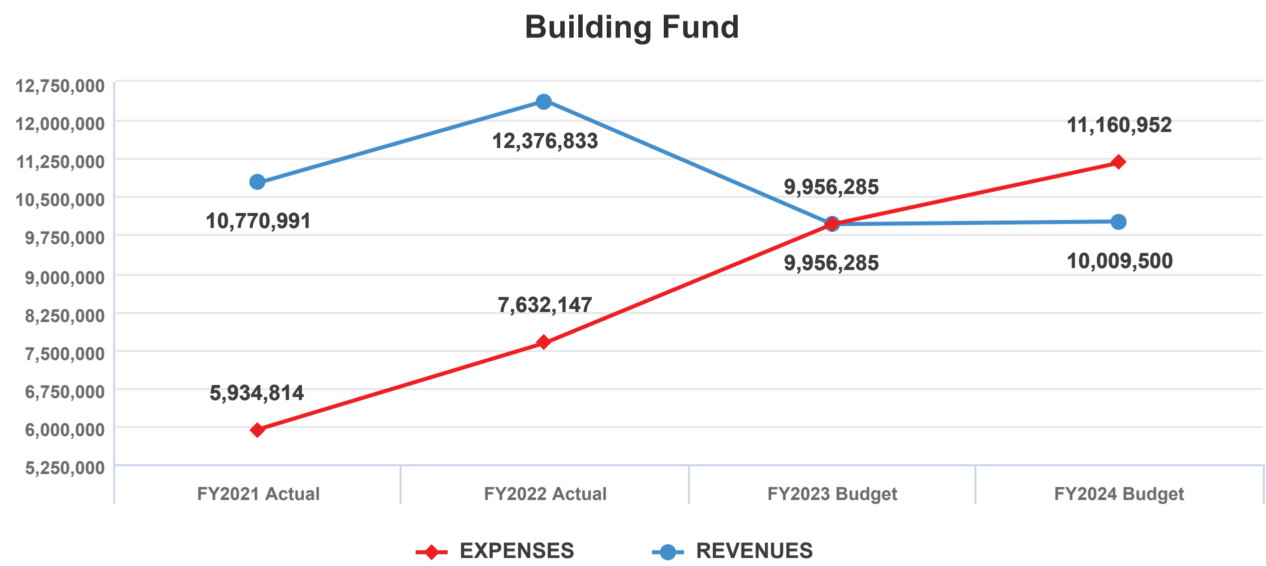
The Building Enterprise Fund identifies, recommends and implements the vision of the community, as expressed through the policies of the Town Council, relative to the development, redevelopment and use of real property, to ensure the beauty, quality of life and character of the Town, and the health,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

Building Enterprise Fund

Revenue and Expense Summary

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

Building Enterprise Fund



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

PROGRAM: Permit Issuance 212

MISSION

This division exists to provide for the life, safety and welfare of Palm Beach citizens and visitors through the enforcement of building codes and accurate and accessible historical records of all Departmental files. Moreover, this division promotes and maintains high architectural standards of physical structures in Palm Beach.

MAIN ACTIVITIES

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

- Review building permit applications and plans for adherence to Town codes and policies and issue building permits;
- Communicate Town requirements with contractors, designers, property owners and other Town departments;
- Ensure that contractors working in the Town have a valid contractor license;
- Coordinate and support the Architectural Commission;
- Keep citizens informed and educated;
- Process applications for architectural approval of proposed construction projects as directed by codes and policy;
- Record departmental revenues accurately; and
- Organize, digitize and retrieve departmental records for public use.

Expense Summary

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

* In FY21 Program 212 was moved from the General Fund (001) into the Building Enterprise Fund (405). The shaded areas are presented for trend analysis only

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

PROGRAM: Permit Issuance 212

CONTRACTUAL

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

COMMODITIES

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

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

PROGRAM: Inspection & Compliance 213

MISSION:

This division exists to provide protective services to the residents and businesses of the Town through professional and responsible enforcement of building codes and Town policies related to unimproved land, development, construction activities, and issuance of business tax receipts.

MAIN ACTIVITIES:

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

- Inspect construction sites to ensure compliance with appropriate State and Town codes and land development regulations;
- Issue permits for right of way parking and storm water improvements; and
- Review commercial operations for conformance to the zoning code.

Expense Summary

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

* In FY21 Program 213 was moved from the General Fund (001) into the Building Enterprise Fund (405)

The shaded areas are presented for trend analysis only

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The large increase is due primarily to the additional of 4 full-time construction monitor positions.

CONTRACTUAL

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

COMMODITIES

Office supplies and any necessary hardware or software enhancements.

PROGRAM: Permit Issuance 212

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

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda

Internal Service Funds

Agenda Title

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

Presenter

Bob Miracle, Deputy Town Manager - Finance & Administration

ATTACHMENTS:

- **Self Insurance Risk Fund**
- **Self Insurance Health Fund**
- **Equipment Replacement Fund**

FUND 501: SELF INSURANCE FUND (RISK MANAGEMENT)

MISSION

This division exists to provide a safe and healthy work environment for all employees, and to minimize the adverse effects of unexpected losses. Ensuring that a Comprehensive Risk Management Program is in place that best protects the interests of the Town and its employees.

MAIN ACTIVITIES

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

- Identify exposures and address resolutions
- Determine proper method for insurance coverage by analyzing options
- Manage claims in a manner that serves both the interests of the claimant, as well as the Town
- Apply a variety of approaches to control loss and improve personal safety through the following:
  - Safety training, committees, newsletters, and the Town-wide safety manual
  - Periodic safety inspections of Town facilities and property
  - Conducting motor vehicle report checks
  - Create and update various manuals and procedures as needed

Revenue and Expense Summary

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

REVENUES

Risk Funding

Amount transferred from the general fund

Miscellaneous

Insurance Proceeds are from the subrogation of claims received from at fault 3rd parties

Interest on Investment

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

EXPENSES

Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The decrease in salary is from removing positions that assist Risk from Human Resources to Finance. The FY24 budget includes a COLA increase and pay for performance increases.

Employee Benefits

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

Contractual

The increase is based upon the actual costs for outsourcing the review of certificates of insurance that was implemented as a result of reorganization and reduction in staff allocated to Risk Management. In addition to the unfunded mandate for PTSD training for public safety and the anticipated increase in premium for property coverage.

Commodities

Increase due to allocation of funds in the training account

Contingency

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

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

FUND 502: SELF INSURANCE (HEALTH BENEFIT)

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

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

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

Revenue and Expense Summary

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

REVENUES

Employer Contributions

Town's portion of health care expenses; plan funding requirements are determined by experience and actuarial analysis conducted by The Gehring Group. The Town contribution will increase 10% in FY24. There was a 20% increase in FY23, the first increase since FY13.

Employee Contributions

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

Interest Income

This amount consists of interest earnings

EXPENSES

Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2024 budget includes a COLA increase and pay for performance increases.

Employee Benefits

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

Contractual

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

Commodities

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

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

FUND 320: EQUIPMENT REPLACEMENT FUND

This fund was established to provide a means to replace capital and computer equipment, excluding enterprise fund equipment, when the end of its useful life has been reached.

Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to maintain. Depreciation is funded annually with a transfer from the various departments to the Equipment Replacement Fund based on the economic life and replacement cost of the equipment utilized by each department. The calculation for funding was modified in FY2006 to use replacement cost rather than original cost to insure sufficient funds are available when the asset is replaced.

Depreciation for fixed assets is calculated using the straight line method which takes replacement cost less anticipated salvage value divided by the expected useful life of the asset.

The established asset value threshold for inclusion in the Equipment Replacement Fund is: $5,000 for fixed assets, and $3,000 for computer assets.

Revenue and Expense Summary

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

REVENUE

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

Surplus Equipment Proceeds

This revenue source represents the sale of surplus equipment

Transfer from General and Other Funds

This transfer represents the depreciation expense charged to General and Coastal Fund program budgets and transferred to the Equipment Replacement Fund on an annual basis

EXPENSES

Transfer to General Fund

Transfer of previously accumulated depreciation funds on assets that will not be replaced

Capital Lease – Kiosks

Annual lease payments on town-wide parking kiosks

Capital Outlay – Equipment

This represents the budget for the replacement of vehicles, machinery and office equipment

Capital Outlay – It Equipment

This represents the budget for the replacement of computer equipment

Contingency

Contingency reserve

Depreciation Charges by Department
FY 2024

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

Replacement Equipment
FY 2024

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

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda
Trust and Agency Funds

Agenda Title
1. Pension Fund
2. OPEB Trust

Presenter
Bob Miracle, Deputy Town Manager - Finance & Administration

ATTACHMENTS:

- **Pension Trust Fund**
- **OPEB Trust Fund**

FUND 600: RETIREMENT FUND

The Town provides pension benefits for General Employees, Police Officers and Firefighters. Approximately 295 active employees and 441 retirees are covered by the three Plans.

The Town of Palm Beach Retirement System Board of Trustees is responsible for the administration of all of the Town's pension assets and retirement programs. An outside pension consultant serves the board as retirement system administrator. Details of the pension benefits are outlined later in this section.

The Town's Retirement Plan Administration consists of Town Staff in Finance and People and Culture and an external provider, GRS Consulting. In FY20, a Defined Contribution Committee was formed. This committee is involved in the oversight of the fiduciary obligation for management of the DC retirement plans and is managed by People and Culture.

The contribution requirements of the Plan members are established and may be amended by the Town Council. Plan members are required to contribute a percentage of their pensionable earnings.

Benefit Group	Defined Benefit Plan Employee Contribution	401(a) Defined Contribution Plan			
		Mandatory Contribution		Voluntary Contribution (post tax)	
		Employee	Employer	Employee	Employer
General Employees	3.50%	3%	3%	Voluntary up to the maximum allowable under IRS regulations	Up to 2.0%
Lifeguard Employees	3.50%	3%	3%		Up to 2.0%
Firefighter Union	8.50%				
Firefighter Non-Union	8.50%				
Police Officer	8.50%				

The FY24 actuarially determined contribution to the defined benefit plan totals $12,650,878. Due to concerns about the rising unfunded liability in the pension fund, a funding policy was adopted that would require annual appropriations of the annual required contribution plus $5,420,000 to be capped at $18 million, indexed for inflation. The Retirement Board approved a reduction in the UAAL amortization period from 25 years to a hybrid amortization of 15 years for experience gains/losses and plan changes and 20 years for assumption/method changes.

The Town began contributing the entire contribution in October of each fiscal year beginning in FY17. This early contribution allows for a reduction for interest savings due to the earlier than expected payment timing.

The funded ratio history for the each of the pension plans is shown in the chart below.

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

The actuarial determined employer contribution history for the defined benefit pension and the excess and extraordinary contributions for the last five years is shown in the table below:

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

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

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

The DC plan is available to General Employees and Lifeguards. The Town contributes a mandatory match of 3% and an optional match of 2% to the Defined Contribution (DC) plan. Total employer contributions to the DC plan per year are shown below:

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

The table below shows the breakdown in costs between Normal Cost and the amortization of the UAAL by benefit tier (Plan B and Legacy), for the plan as a whole and each employee group. A small number of grandfathered employees were accruing benefits under the legacy plan and their normal cost is included in the legacy plan percentages.

Actuarially Determined Contribution Breakdown by Benefit Tier
Valuation Date: September 30, 2022

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

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

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

UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)

The UAAL as of September 30, 2022, for all pension groups is $91,096,064. The table below summarizes the causes for the increase since 2009.

Experience (Gain)/Loss include demographic experience due to salary increases, retirements, terminations, mortality experience and other census changes that differ from the actuarial assumptions. In addition, it also includes the gains/losses from investments.

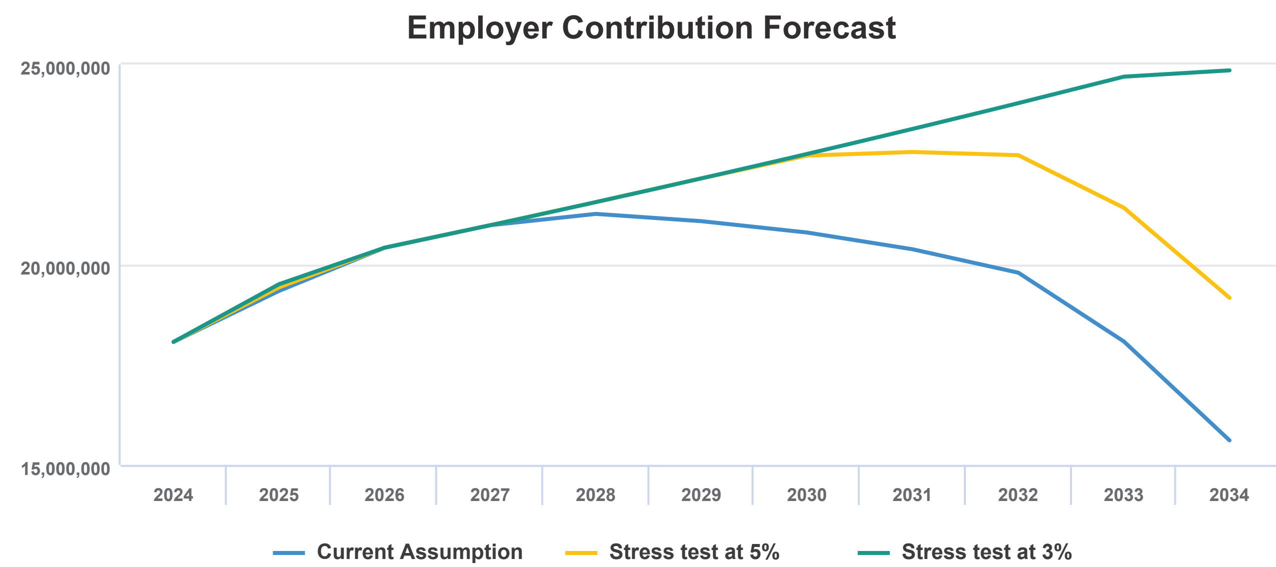
Assumption changes include reductions in the investment assumption, changes in several demographic assumptions after an experience study and changes in the mortality tables. Benefit changes include the reduction in benefits in 2012 offset by benefit improvements made since 2012.

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

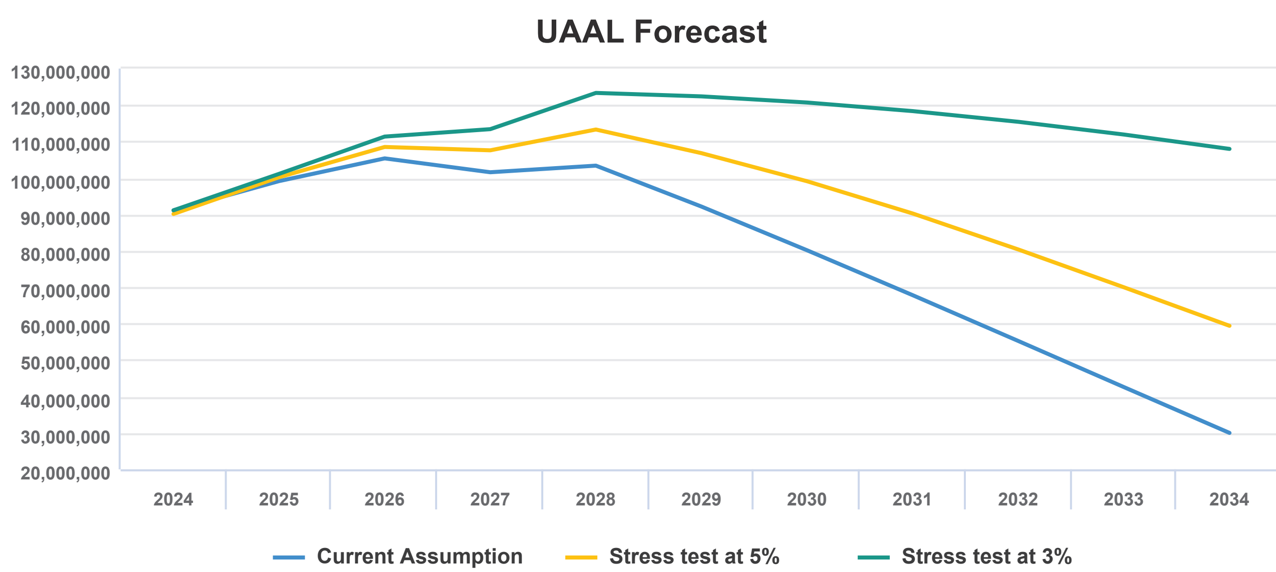
UAAL AND EMPLOYER CONTRIBUTION FORECAST

A ten-year forecast of the Unfunded Actuarial Accrued Liability (UAAL) and Employer Contribution has been prepared by the actuary. The current assumptions include the reduction in investment return by .2% per year from 6.4% used in the September 30, 2022 Actuarial Valuation Report to 6.0% as of September 30, 2024.

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



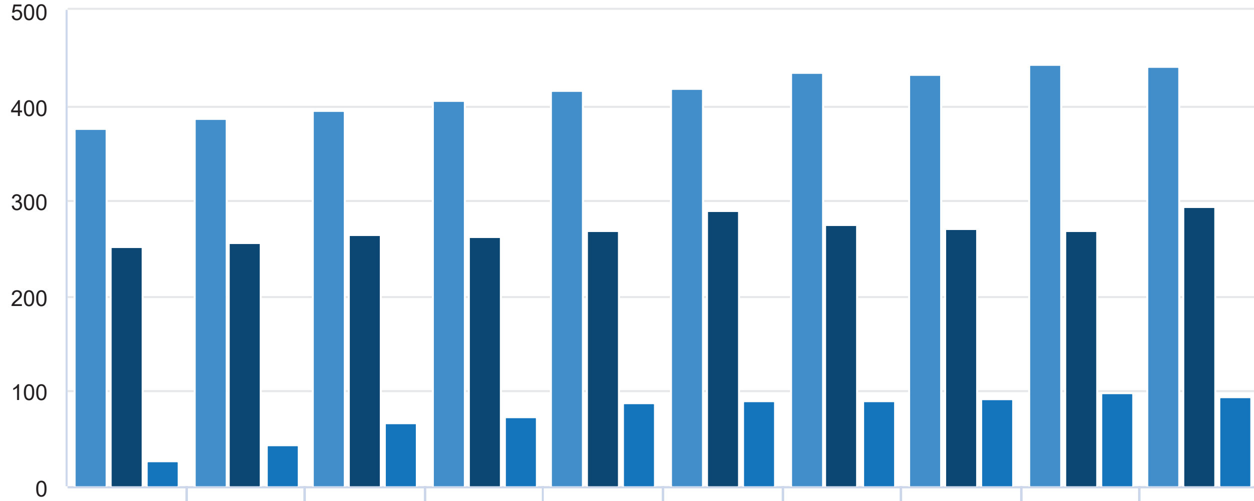
Since last year, there has been a setback in the UAAL forecast. This is due mainly to investment losses in FY22. The 10-year projection from GRS has the Retirement Fund 92.9% funded, with current assumptions, in FY34.



DEMOGRAPHIC INFORMATION

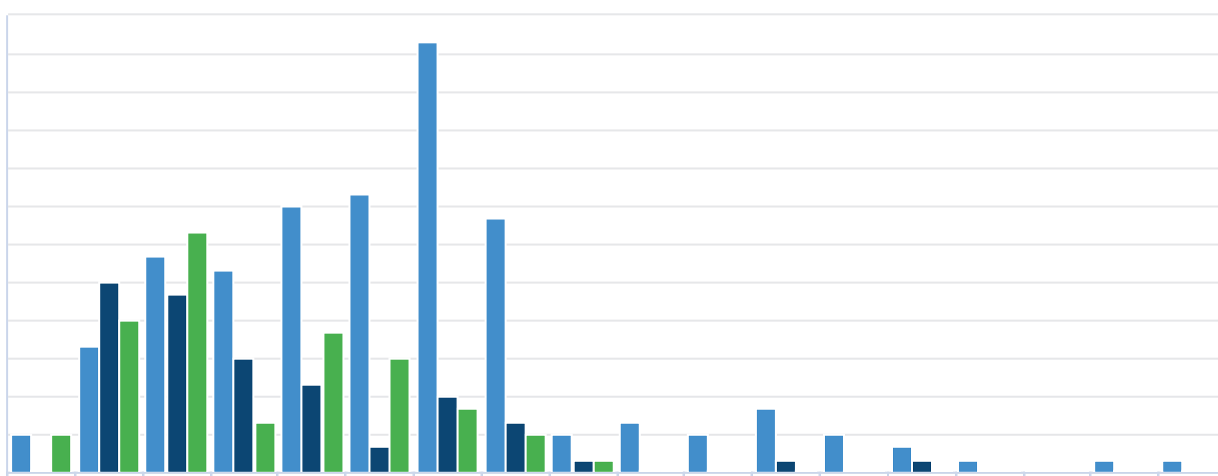
The following charts depict the System membership (Active, Retired and Vested Terminated Members) for the past 10 years. The first chart shows the total membership for all three funds. It is followed by charts depicting the membership for each separate benefit group. Information extracted from the September 30, 2022, Actuarial Report.

Total Member Profile



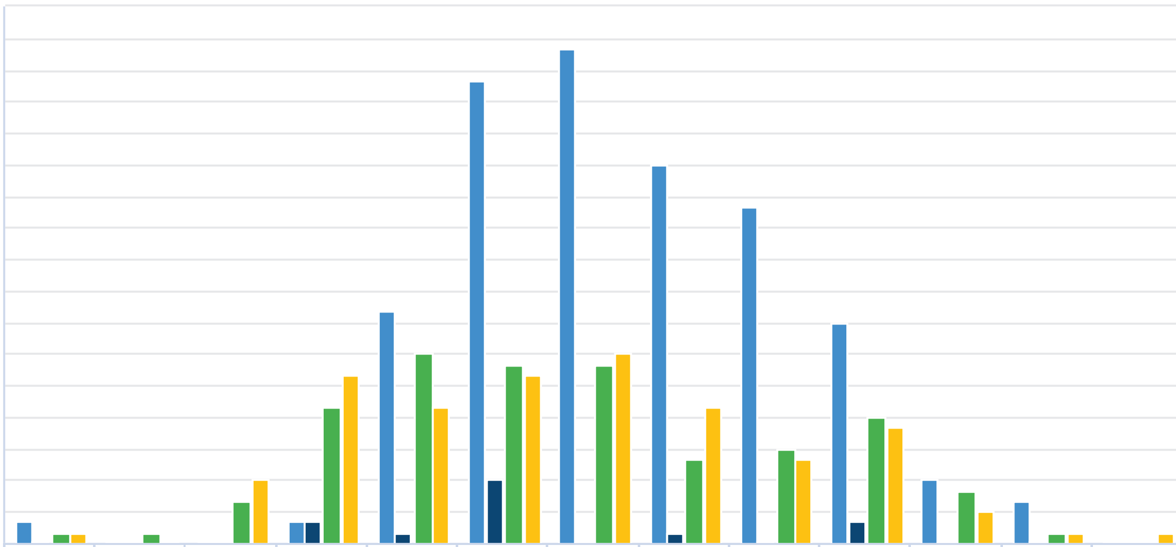
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Retired	377	387	395	406	415	418	435	433	444	441
Active	253	257	265	263	268	290	275	272	268	295
Vested/Term	27	44	67	74	88	90	91	93	99	95

Distribution of Active Members by Age



	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60	61	62	63	64	65	69	70	71	72
General	3	10	17	16	21	22	34	20	3	4	3	5	3	2	1	0	1	1
Police	0	15	14	9	7	2	6	4	1	0	0	1	0	1	0	0	0	0
Fire	3	12	19	4	11	9	5	3	1	0	0	0	0	0	0	0	0	0

Distribution of Retirees & Beneficiaries by Age



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

SUMMARY OF DEFINED BENEFIT PLAN PROVISIONS

Grandfathered Benefits: The benefits consist of the old defined benefit plan (Plan A - see below) including future accruals in Plan A for employees that were eligible to retire on or before May 1, 2012 (grandfather).

Plan A Benefits: The accrued benefits prior to May 1, 2012 in the old defined benefit plan (frozen benefits).

Plan B Benefits: The accrued benefits on and after May 1, 2012.

Normal Retirement:

ELIGIBILITY

Plan A

1. General: 30 or more years of service, regardless of age; or age 55 with 10 or more years of service
2. Ocean Rescue: Age 50 with 10 or more years of service. Or 10 or more years of service and age plus credited service totals 65 years or more.
3. Police and Firefighters: 20 or more years of service, regardless of age; or, age 50 with 10 or more years of service; or, at least 10 years of service and age plus credited service totals 65 years or more.
4. Immediate vesting was granted to all employees who on May 1, 2012, were active contributing plan participants.

Plan B

General and Ocean Rescue: Age 62 with 10 or more years of service if employed or participating in DROP on May 1, 2017. If not employed or participating in DROP on May 1, 2017, retirement eligibility age is 65 with 10 or more years of service. Employees hired on or after May 1, 2017 are eligible to retire at age 62 with 10 or more years of service.

Police: Effective October 1, 2019, Age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to police officers who are participating in the DROP on October 1, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before October 1, 2019. Employees hired on or after October 1, 2016 are eligible to retire at age 56 with 10 or more years of service. If not employed or participating in DROP on October 1, 2016, retirement eligibility age is 65 with 10 or more years of service.

Non-union Firefighters: Effective October 1, 2019, Age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to non-union firefighters who are participating in the DROP on October 1, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before October 1, 2019.

Employees hired on or after October 1, 2016 are eligible to retire at age 56 with 10 or more years of service. If not employed or participating in DROP on October 1, 2016, retirement eligibility age is 65 with 10 or more years of service.

Union Firefighters: Effective November 2, 2019 Age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to union firefighters who are participating in the DROP on November 2, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before November 2, 2019.

Employees hired on or after August 12, 2017 are eligible to retire at age 56 with 10 or more years of service. If not employed or participating in DROP on August 12, 2017, retirement eligibility age of 65 with 10 or more years of service.

Pension Amount

Plan A

1. General: Average final compensation (AFC) times the sum of a) 2.75% for service earned after September 30, 1990, to a maximum of 82.5%, plus 2.35% for service earned on or before September 30, 1990 for the first 30 years of service, plus, b) 1.0% for service in excess of 30 years.
2. Ocean Rescue: AFC times the sum of a) 2.85% for the first 25 years of service with a maximum of 71.25%, plus, b) 1.0% for service in excess of 25 years.
3. Police Officers and Firefighters: AFC multiplied by the sum of a) 3.5% per year of credited service to a maximum of 87.5 percent, plus, b) 2.0% per year of credited service, if any, in excess of 43.75 years.

Plan B

General and Ocean Rescue: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012, through April 30, 2017 and multiplied by 1.70% per year after May 1, 2017.

Union Firefighters: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012 through September 30, 2017. AFC multiplied by 2.75% per year of credited service on or after October 1, 2017.

Police and non-union Firefighters: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012 through September 30, 2016. AFC multiplied by 2.75% per year of credited service on or after October 1, 2016.

Members can elect an optional **survivorship benefit with an actuarial reduction in benefit.**

Average Final Compensation (AFC):

Plan A: Average of the highest 2 consecutive years within the member's last 5 years of credited service.

Plan B: AFC after April 30, 2012, is the average of the final 5 years of credited service.

DROP Retirement: Both Plan A and Plan B

Eligibility - Same as Normal Retirement. Participation must be terminated within 5 years of DROP commencement.

Pension Amount

General and Ocean Rescue: 100% of member's accrued benefit at the date of election to participate in DROP. Grandfathered General and Ocean Rescue employees: 98% of member's accrued benefit at the date of election to participate in DROP

Police and Firefighters: 100% of the member's accrued benefit at the date of election to participate in DROP.

The rate of return credit for the DROP and Share accounts is calculated based on a five-year trailing average annual return of the plan, and applied to the DROP and Share balances at the end of each quarter on the average daily balance for the quarter.

Early Retirement (General Employees Only):

ELIGIBILITY

Plan A: Age 50 with 10 or more years of credited service based on a monthly reduction from normal retirement date as explained below.

Plan B: Early retirement at age 60 with 10 or more years of credited service, based on a monthly reduction from normal retirement date based on actuarial equivalency.

PENSION AMOUNT

Plan A: Computed as a normal retirement benefit but reduced 6/10 of 1% (3/10 of 1% if service credit is 20 or more years) for each month early retirement precedes the member's normal retirement date.

Deferred Retirement (Vested Termination Benefit): Both Plan A and Plan B

Eligibility - 10 or more years of service (waived for frozen benefits). Pension begins upon meeting requirement for normal retirement. Contributions must be left on deposit in the System; failure to do so results in forfeiture of the vested benefit. Frozen accrued benefits as of April 30, 2012 are vested immediately.

Pension Amount - Computed as for normal retirement, based upon Plan A frozen benefit, or Plan B service and AFC at time of termination.

Duty Disability Retirement: Both Plan A and Plan B

Eligibility - No age or service requirements.

General Employees and Ocean Rescue: Payment of sixty percent of the monthly AFC (greater of Plan A or B); or if the member retires prior to attaining the age for normal retirement, the amount of the monthly pension shall be computed as if the member has continued to accrue credited service until the date the member would have attained the age for normal retirement provided that the member has been in receipt of the disability benefit for at least five years.

Police Officers and Firefighters: Payment of sixty percent of the monthly AFC (greater of Plan A or B); or if the member retires prior to attaining the age for normal retirement, the amount of the monthly pension shall be computed as if the member has continued to accrue credited service until the date the member would have attained the age for normal retirement provided that the member has been in receipt of the disability benefit for at least five years.

Non-Duty Disability Before Retirement: Both Plan A and Plan B

Eligibility - 10 or more years of service (waived for frozen benefit).

Pension Amount - Computed as for normal retirement. For Police and Firefighter benefit groups, the disability pension benefit shall not be less than a payment of 30 percent of the member's AFC at the time of disability.

Elective Survivor Benefits Eligibility – The member dies while in the employ of the Town with at least 10 years of credited service and not participating in the DROP. Survivor beneficiary shall be in writing and filed with Human Resources Department.

Duty Death Special Provision: Both Plan A and Plan B

Eligibility – Death while actuarially performing duty for the Town or was the natural and proximate result, independent of all other causes, of a personal injury or disease arising out of and in the course of the actual performance of duty for the town.

1. 10-year vesting requirement waived
2. Surviving children is 25% of deceased member's AFC, not to exceed 75% of AFC when four or more surviving children.

3. Surviving spouse is paid difference between 75% of deceased AFC and aggregate amount paid surviving children.

Automatic Death After Retirement Pension:

Plan A: To Surviving Child(ren): 25% of the retiree's pension payable to age 18, not to exceed an equal share of 75% of the retiree's pension. Payments to surviving children may be paid to age 25 if retirement if no surviving spouse.

To Surviving Spouse: The difference, if any, between 75% of the deceased retiree's pension and the aggregate amount paid to any surviving children for the month.

Plan B: Reduced option forms of payment are available for survivorship benefits.

Post-Retirement Cost-of-Living Adjustments:

Plan A: Pensions are increased 2.0% annually based on the total pension payable subsequent to an initial 3-year deferral period.

Plan B: None.

Purchase of Service Credit: Both Plan A and Plan B

A vested member who has not purchased service credit under Prior Governmental Service, including Military Service elsewhere may purchase years or fractional parts of years of service, not to exceed 5 years, to be added to years of credited service provided that the member contributes the sum that would have been contributed to the retirement plan to pay the full actuarial cost.

Purchase of service by members of benefit group firefighter may only be based upon actual prior service as a firefighter or service in the military and purchase of service by a member of benefit group police officer may only be based upon actual prior service as a police officer or service in the military.

FUND 600: EMPLOYEES RETIREMENT FUND

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

REVENUES

Employer Contributions

The employer contributions are actuarially determined for the hybrid pension plan.

Employee Contributions

Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate.

Gain/(Loss) on Investments

Estimated gains on the sale of equities. Projections reflect the 7.0% return assumption for the fund.

Interest on Investments

The budgeted amount represents the anticipated interest to be earned on fixed income investments.

Transfer from the General Fund

Extraordinary transfer from General Fund fund balance to improve the unfunded status.

EXPENSES

Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table on the following page. The FY2023 budget includes a COLA increase and pay for performance increases.

Employee Benefits

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

Contractual

This line item reflects anticipated pension payments and operating costs.

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

FUND 610: HEALTH INSURANCE TRUST (OPEB)

The Town makes post-employment health care benefits available to retirees and funds a portion of the retiree health insurance benefits. In FY2007, the Town established a Health Insurance Trust for the funding of these benefits. The trust was established with an initial deposit of $16,000,000 transferred from the reserves from the Health Insurance Fund. The Town's Investment Advisory Committee oversees the investment of the assets of this trust.

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

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

SUMMARY OF PLAN PROVISIONS

Eligibility

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

Plan Design

Eligible retirees can choose from one of two Cigna plans: Open Access Plus – Seabreeze or Open Access Plus In-Network – Seaview Plan. A summary of the significant plan provisions for the plan year that begins on January 1, 2023 are provided below:

Cigna Open Access Plus – Seabreeze Plan

	In-Network	Out-of-Network
Deductible	$500 Ind/$1,500 Family	$1,000 Ind/$3,000 Family
Coinsurance	10%	30%
Out of Pocket Maximum	$1,500 Ind/$4,500 Family	$3,000 Ind/$9,000 Family
Office Visit Copay	$25	Ded+30%
Prescription Drugs	$100 Ded for Non-generic drugs	
Retail Copayment	Generic-$10, Preferred-$30, Non-Preferred-50% of Cost	
Mail Order Copayment	Generic-$20, Preferred-$60, Non-Preferred-50% of Cost	
Lifetime Maximum	Unlimited	

Cigna Open Access Plus In-Network* – Seaview Plan

	In-Network	*Out-of-Network
Deductible	N/A	
Coinsurance	N/A	
Out of Pocket Maximum	$1,500 Individual, $3,000 Family	
Office Visit Copay	$20	
Inpatient Copay	$500 per admission	
Emergency Room Copay	$115	
Prescription Drugs	$100 Ded for Non-generic drugs	
Retail Copayment	Generic-$10, Preferred-$30, Non-Preferred-50% of Cost	
Mail Order Copayment	Generic-$20, Preferred-$60, Non-Preferred-50% of Cost	
Lifetime Maximum	Unlimited	

*Out of network services are not covered under the Seaview plan

Discount Rate

The actuarial analysis assumes a 5.0% annual discount rate.

Required Monthly Contributions

Contribution amounts are determined by the medical plan chosen, the years of employment service, and the amount of pension earned according to the retiree sliding scale for insurance premiums. Contributions are required to both retiree and dependent coverage. The premium cost sharing between retirees and the Town ranges from 50% to the maximum charge allowable per state statute for the non-Medicare group.

FUND 610: HEALTH INSURANCE TRUST (OPEB)
Revenue and Expense Summary

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

REVENUES

Town Funding

Town's portion of retiree health care expenses; plan funding requirements are determined by experience and actuarial analysis conducted by the Gehring Group

Retiree Funding

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

Gain/(Loss) On Investments

Gain/Loss on investments represents revenue earned or investment losses on the investments in the trust

EXPENSES

Salaries And Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY24 budget includes pay for performance increases and the proposed increase in the ranges.

Employee Benefits

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

Contractual

Includes professional and other contracted services.

Commodities

Commodities include office supplies and training expenses associated with professional development. The increase is attributed to additional funding needed to cover the cost of printer cartridges needed for a new printer purchased to replace the Risk/HR copier.

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

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 086-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Approving a Proposed Operating Millage Rate of 2.6932 for the Tentative Fiscal Year 2024 Budget; Approving the Computed Rolled Back Millage Rate of 2.3736 to be Provided to the Property Appraiser in Accordance with F.S. 200.065; Establishing the Date, Time and Place of the First and the Final Budget Hearings to Consider the Proposed Millage Rates and Tentative Fiscal Year 2024 Budget and Directing the Town Manager to Transmit this Information to the Property Appraiser of Palm Beach County in Accordance with the Requirements of F.S. 200.065.

Presenter

Bob Miracle, Deputy Town Manager - Finance and Administration

ATTACHMENTS:

- **Resolution No. 086-2023**

RESOLUTION NO. 086-2023

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 2.6932 FOR THE TENTATIVE FISCAL YEAR 2024 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 2.3736 TO BE PROVIDED TO THE PROPERTY APPRAISER IN ACCORDANCE WITH F.S. 200.065; ESTABLISHING THE DATE, TIME AND PLACE OF THE FIRST AND FINAL BUDGET HEARINGS TO CONSIDER THE PROPOSED MILLAGE RATES AND TENTATIVE FISCAL YEAR 2024 BUDGET AND DIRECTING THE TOWN MANAGER TO TRANSMIT THIS INFORMATION TO THE PROPERTY APPRAISER OF PALM BEACH COUNTY IN ACCORDANCE WITH THE REQUIREMENTS OF F.S. 200.065.

WHEREAS, F.S. 200.065 requires the Town of Palm Beach to provide specific budgetary information to the Palm Beach County Property Appraiser within thirty-five (35) days of certification of taxable value by the Property Appraiser (July 1st) including its proposed millage rate, its rolled-back millage rate and of the date, time, and place of the first and final public hearings to be held to consider the proposed millage rate and the tentative budget for Fiscal Year 2024 commencing on October 1, 2023; and

WHEREAS, the Town Council met on July 13, 2023, to review and consider the proposed budget prepared by the Town Manager, including his recommendations pertaining to the proposed millage rate, rolled-back millage rate and the date, time and place of the First and Final public hearings to be held to consider the proposed millage rate and the tentative budget for Fiscal Year 2024 commencing on October 1, 2023, for the purpose of making the necessary taxing authority decisions relative to the requirements of F.S. 200.065.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. The foregoing recitals are hereby ratified and confirmed.

Section 2. The proposed Operating Millage Rate of 2.6932 necessary to provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2024 General Fund Budget is hereby approved.

Section 3. The computed rolled-back millage rate of 2.3736 to be provided to the Property Appraiser in accordance with F.S. 200.065 is hereby approved.

Section 4. The date, time and place of the first budget hearing to consider the proposed millage rate and tentative budget shall be September 12, 2023, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 5. The date, time and place of the final budget hearing to consider the proposed millage rate and tentative budget shall be September 21, 2023, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 6. The Town Manager is hereby directed to do all things necessary to comply with the requirements of F.S. 200.065, including, but not limited to, the transmittal of the tentative taxing authority decisions contained within this resolution to the Property Appraiser's Office in the appropriate format required.

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

Danielle H. Moore, Mayor	Margaret A. Zeidman, Town Council President
	Bobbie D. Lindsay, Council President Pro Tem
ATTEST:	Julie Araskog, Town Council Member
	Edward A. Cooney, Town Council Member
Kelly Churney, Acting Town Clerk	Lewis S.W. Crampton, Town Council Member

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda
Resolutions

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

Presenter
Mark Bresnahan, Director of Recreation

ATTACHMENTS:

- **Memorandum dated June 30, 2023, from Carolyn Stone, Deputy Town Manager**
- **Resolution 087-2023**

TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Bob Miracle, Deputy Town Manager

FROM: Carolyn S. Stone, Deputy Town Manager

Mark Bresnahan, Recreation Director

SUBJECT: FY 2024 Proposed Fee Schedule

DATE: June 30, 2023

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

Golf

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

Tennis

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

Mandel Recreation Center

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

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

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

RESOLUTION NO. 087-2023

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

WHEREAS, the Town of Palm Beach conducted their annual evaluation of the fee schedule for the Mandel Recreation Center and Tennis Centers; and

WHEREAS, staff has made recommendations to amend fees at the Mandel Recreation Center and Tennis Centers.

WHEREAS, the Recreation Advisory Commission unanimously supported the recommendation at its April 20, 2023 meeting.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1: The attached list of Mandel Recreation Center and Tennis Center fees and effective dates, incorporated by reference as part of this resolution, are hereby adopted.

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

______________________________ Danielle H. Moore, Mayor	______________________________ Margaret A. Zeidman, Town Council President
	______________________________ Bobbie D. Lindsay, Council President Pro Tem
ATTEST:	______________________________ Julie Araskog, Town Council Member
	______________________________ Edward A. Cooney, Town Council Member
______________________________ Kelly Churney, Acting Town Clerk	______________________________ Lewis S.W. Crampton, Town Council Member

Recreation Department - FY 2024 Proposed Fee Schedule
Mandel Recreation Center

Fitness Center

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

Rental Fees

Fee Classifications	FY-23 Approved	FY-24 Proposed
Class Room	$60/hr.	$60/hr.
Multi-Purpose Room or Game Room or Afterschool Room (includes patio)	$130/hr.	$130/hr.
Gymnasium/equivalent size	$200/hr.	$200/hr.
Outdoor Patio	Included with Multi-Purpose Room/Game Room	Included with Multi-Purpose Room/Game Room
Deposits	Minimum $250 refundable	Minimum $250 refundable
Set-up	$100 flat fee	$100 flat fee (Minimum)
Clean-up	$50/hr.	$55/hr.
Additional Staff	$50/hr.	$55/hr.
Minimum Hours	3 hours	3 hours
Requests Due by	30 days prior	30 days prior
Deposit/Payment due	50% due at time of request, balance due 14 days prior	50% due at time of request, balance due 14 days prior
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.

Upd April 14, 2023

Recreation Department - FY 2024 Proposed Fee Schedule
Tennis Division

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

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

upd 4/14/2023

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda

Resolutions

Agenda Title

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

Presenter

Mark Bresnahan, Director of Recreation

ATTACHMENTS:

- **Resolution 088-2023**

RESOLUTION NO. 088-2023

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

WHEREAS, the Town of Palm Beach conducted their annual evaluation of the fee schedule for the Palm Beach Par 3 Golf Course; and

WHEREAS, the staff has made recommendations to amend fees at the Palm Beach Par 3 Golf Course.

WHEREAS, the Recreation Advisory Commission unanimously supported the recommendation at its April 20, 2023 meeting.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1: The attached list of Par 3 Golf Course fees and effective dates, incorporated by reference as part of this resolution are hereby adopted.

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

Danielle H. Moore, Mayor	Margaret A. Zeidman, Town Council President
	Bobbie D. Lindsay, Council President Pro Tem
ATTEST:	Julie Araskog, Town Council Member
	Edward A. Cooney, Town Council Member
Kelly Churney, Acting Town Clerk	Lewis S.W. Crampton, Town Council Member

Recreation Department - FY 2024 Proposed Fee Schedule - Golf

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

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

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

Fee Classification Other Fees	FY-23 Approved Winter Rate	FY-24 Proposed Winter Rate	FY-23 Approved Shoulder Rate	FY-24 Proposed Shoulder Rate	FY-23 Approved Summer Rate	FY-24 Proposed Summer Rate
Riding Cart - Single - Non-Resident	$ 18.52	$ 19.00	$ 18.52	$ 19.00	$ 14.55	$ 15.00
Riding Cart - Single - Resident	$ 16.19	$ 17.00	$ 16.19	$ 17.00	$ 12.22	$ 13.00
Riding Cart - 9 Holes - Non-Resident	$ 13.62	$ 14.00	$ 13.62	$ 14.00	$ 11.28	$ 12.00
Riding Cart - 9 Holes - Resident	$ 11.28	$ 12.00	$ 11.28	$ 12.00	$ 9.18	$ 10.00
Pull Cart	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00
Pull Cart - 9 Holes	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00
Rider Fee	$ 13.62	$ 14.00	$ 13.62	$ 14.00	$ 11.28	$ 12.00

Practice Range						
Small Bucket	$ 8.51	$ 9.00	$ 8.51	$ 9.00	$ 8.51	$ 9.00
Medium Bucket	$ 14.15	$ 15.00	$ 14.15	$ 15.00	$ 14.15	$ 15.00
Large Bucket	$ 16.95	$ 18.00	$ 16.95	$ 18.00	$ 16.95	$ 18.00
12 Large Bucket Program	$ 170.00	$ 170.00	$ 170.00	$ 170.00	$ 170.00	$ 170.00
Club Rentals						
Rental Clubs (Adult)	$ 33.71	$ 35.00	$ 33.71	$ 35.00	$ 33.71	$ 35.00
Rental Clubs (9 holes or Youth)	$ 24.36	$ 25.00	$ 24.36	$ 25.00	$ 24.36	$ 25.00

Fee Classification	**FY-23 Approved**	**FY-24 Proposed**
Annual Passes (for residents only)	**Resident**	**Resident**
Annual Pass - Single	$ 2,750.00	$ 2,950.00
Annual Pass - Double	$ 3,950.00	$ 4,450.00
Annual Pass - Junior	$ 2,000.00	$ 2,100.00

- Dynamic pricing may be utilized to maximize revenue, fill underused times and/or to offer specials to attract new play, depending on market conditions.
- Season dates are approximate and subject to change.

upd 4/14/2023

TOWN OF PALM BEACH
Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda
Resolutions

Agenda Title
RESOLUTION NO. 089-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Establishing Marina Annual and Transient Dockage Rates for Fiscal Year 2024.

Presenter
Carolyn Stone, Deputy Town Manager - Business and Culture

ATTACHMENTS:

- **Memorandum dated June 30, 2023, from Carolyn Stone, Deputy Town Manager**
- **Resolution 089-2023**

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 11, 2023

To: Mayor and Town Council

Via: Kirk W. Blouin, Town Manager

From: Carolyn Stone, Deputy Town Manager

Re: Fiscal Year 2024 Marina Fees
Resolution No. 089-2023

Date: June 30, 2023

STAFF RECOMMENDATION

Staff recommends the approval of Resolution No. 089-2023 amending the Town of Palm Beach Marina fees as outlined in the attached fee schedule.

GENERAL INFORMATION

Fee Schedule

The proposed fee schedule for FY24 includes annual and transient fees. Proposed rates have been increased 6% from FY23 and were determined based on demand and market comparison. The attached fee schedule includes FY23 rates compared to the proposed FY24 rates by slip size.

TOWN ATTORNEY REVIEW

This is a standard resolution in a form approved by the Town Attorney for legal form and sufficiency.

Attachments

cc: Bob Miracle, Deputy Town Manager
Ryan Reckley, Assistant Director of Recreation
Mike Horn, Marina Manager

2024 Marina Rates																	
Includes FY24 proposed rates for Town of Palm Beach Marina and current rates																	
ANNUAL LEASE (December 1 - November 30)																	
Slip Size	**60**	**65**	**80**	**85**	**90**	**105**	**110**	**120**	**125**	**130**	**145**	**150**	**200**	**214**	**215**	**224**	**295**
FY2024 Proposed	$2.65	$2.65	$2.90	$2.90	$2.90	$4.10	$4.10	$4.10	$4.10	$4.10	$4.65	$4.65	$5.00	$5.25	$5.25	$5.25	$5.25
FY2023 Approved	$2.50	$2.50	$2.75	$2.75	$2.75	$3.85	$3.85	$3.85	$3.85	$3.85	$4.40	$4.40	$4.70	$4.95	$4.95	$4.95	$4.95
TRANSIENT WINTER DAILY (November 1 - May 14)																	
Slip Size	**60**	**65**	**80**	**85**	**90**	**105**	**110**	**120**	**125**	**130**	**145**	**150**	**200**	**214**	**215**	**224**	**295**
FY2024 Proposed	$5.75	$5.75	$5.75	$5.75	$5.75	$7.00	$7.00	$7.00	$7.00	$7.00	$8.25	$8.25	$9.75	$9.75	$9.75	$9.75	$9.75
FY2023 Approved	$5.75	$5.75	$5.75	$5.75	$5.75	$7.00	$7.00	$7.00	$7.00	$7.00	$8.25	$8.25	$9.75	$9.75	$9.75	$9.75	$9.75
TRANSIENT WINTER MONTHLY (November 1 - May 14)																	
Slip Size	**60**	**65**	**80**	**85**	**90**	**105**	**110**	**120**	**125**	**130**	**145**	**150**	**200**	**214**	**215**	**224**	**295**
FY2024 Proposed	$4.75	$4.75	$4.75	$4.75	$4.75	$5.80	$5.80	$5.80	$5.80	$5.80	$6.85	$6.85	$7.90	$7.90	$7.90	$7.90	$7.90
FY2023 Approved	$4.75	$4.75	$4.75	$4.75	$4.75	$5.80	$5.80	$5.80	$5.80	$5.80	$6.85	$6.85	$7.90	$7.90	$7.90	$7.90	$7.90
TRANSIENT SUMMER DAILY (May 15 - October 31)																	
Slip Size	**60**	**65**	**80**	**85**	**90**	**105**	**110**	**120**	**125**	**130**	**145**	**150**	**200**	**214**	**215**	**224**	**295**
FY2024 Proposed	$3.00	$3.00	$3.00	$3.00	$3.00	$3.25	$3.25	$3.25	$3.25	$3.25	$4.25	$4.25	$5.50	$5.75	$5.75	$5.75	$5.75
FY2023 Approved	$3.00	$3.00	$3.00	$3.00	$3.00	$3.35	$3.25	$3.25	$3.25	$3.25	$4.25	$4.25	$5.50	$5.75	$5.75	$5.75	$5.75
TRANSIENT SUMMER MONTHLY (May 15 - October 31)																	
Slip Size	**60**	**65**	**80**	**85**	**90**	**105**	**110**	**120**	**125**	**130**	**145**	**150**	**200**	**214**	**215**	**224**	**295**
FY2024 Proposed	$2.45	$2.45	$2.45	$2.45	$2.45	$2.65	$2.65	$2.65	$2.65	$2.65	$3.45	$3.45	$3.50	$3.50	$3.50	$3.50	$3.50
FY2023 Approved	$2.45	$2.45	$2.45	$2.45	$2.45	$2.65	$2.65	$2.65	$2.65	$2.65	$3.45	$3.45	$3.50	$3.50	$3.50	$3.50	$3.50
TENDER RATES (Marginal Side Tide), up to 45'																	
Winter, October 1 - May 31																	
FY2024 Proposed	$100.00 per day, flat rate																
FY2023 Approved	$500.00 per month flat rate																
Summer, June 1 - September 30																	
FY2024 Proposed	$75.00 per day, flat rate																
FY2023 Approved	$300.00 per month flat rate																

RESOLUTION NO. 089-2023

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, ESTABLISHING MARINA ANNUAL AND TRANSIENT DOCKAGE RATES FOR FISCAL YEAR 2024.

WHEREAS, the Town of Palm Beach operates the world-renowned Palm Beach Marina.

WHEREAS, the Town of Palm Beach experienced occupancy rates in excess of 90% during the 2023 season;

WHEREAS, staff has made recommendations to amend fees at the Town of Palm Beach Marina.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AS FOLLOWS:

Section 1: The attached annual and transient rate amounts are incorporated by reference as part of the resolution is hereby adopted.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 13th day of July 2023.

______________________________ Danielle H. Moore, Mayor	______________________________ Margaret A. Zeidman, Town Council President
	______________________________ Bobbie D. Lindsay, Council President Pro Tem
ATTEST:	______________________________ Julie Araskog, Town Council Member
	______________________________ Edward A. Cooney, Town Council Member
______________________________ Kelly Churney, Acting Town Clerk	______________________________ Lewis S.W. Crampton, Town Council Member

2024 Marina Rates

Includes FY24 proposed rates for Town of Palm Beach Marina and current rates

ANNUAL LEASE (December 1 - November 30)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2024 Proposed	$2.65	$2.65	$2.90	$2.90	$2.90	$4.10	$4.10	$4.10	$4.10	$4.10	$4.65	$4.65	$5.00	$5.25	$5.25	$5.25	$5.25
FY2023 Approved	$2.50	$2.50	$2.75	$2.75	$2.75	$3.85	$3.85	$3.85	$3.85	$3.85	$4.40	$4.40	$4.70	$4.95	$4.95	$4.95	$4.95

TRANSIENT WINTER DAILY (November 1 - May 14)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2024 Proposed	$5.75	$5.75	$5.75	$5.75	$5.75	$7.00	$7.00	$7.00	$7.00	$7.00	$8.25	$8.25	$9.75	$9.75	$9.75	$9.75	$9.75
FY2023 Approved	$5.75	$5.75	$5.75	$5.75	$5.75	$7.00	$7.00	$7.00	$7.00	$7.00	$8.25	$8.25	$9.75	$9.75	$9.75	$9.75	$9.75

TRANSIENT WINTER MONTHLY (November 1 - May 14)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2024 Proposed	$4.75	$4.75	$4.75	$4.75	$4.75	$5.80	$5.80	$5.80	$5.80	$5.80	$6.85	$6.85	$7.90	$7.90	$7.90	$7.90	$7.90
FY2023 Approved	$4.75	$4.75	$4.75	$4.75	$4.75	$5.80	$5.80	$5.80	$5.80	$5.80	$6.85	$6.85	$7.90	$7.90	$7.90	$7.90	$7.90

TRANSIENT SUMMER DAILY (May 15 - October 31)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2024 Proposed	$3.00	$3.00	$3.00	$3.00	$3.00	$3.25	$3.25	$3.25	$3.25	$3.25	$4.25	$4.25	$5.50	$5.75	$5.75	$5.75	$5.75
FY2023 Approved	$3.00	$3.00	$3.00	$3.00	$3.00	$3.35	$3.25	$3.25	$3.25	$3.25	$4.25	$4.25	$5.50	$5.75	$5.75	$5.75	$5.75

TRANSIENT SUMMER MONTHLY (May 15 - October 31)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2024 Proposed	$2.45	$2.45	$2.45	$2.45	$2.45	$2.65	$2.65	$2.65	$2.65	$2.65	$3.45	$3.45	$3.50	$3.50	$3.50	$3.50	$3.50
FY2023 Approved	$2.45	$2.45	$2.45	$2.45	$2.45	$2.65	$2.65	$2.65	$2.65	$2.65	$3.45	$3.45	$3.50	$3.50	$3.50	$3.50	$3.50

TENDER RATES (Marginal Side Tide), up to 45'

Winter, October 1 - May 31	
FY2024 Proposed	$100.00 per day, flat rate
FY2023 Approved	$500.00 per month flat rate
Summer, June 1 - September 30	
FY2024 Proposed	$75.00 per day, flat rate
FY2023 Approved	$300.00 per month flat rate

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda
Resolutions

Agenda Title
RESOLUTION NO. 090-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Relating to the Collection and Disposal of Commercial Solid Waste: Establishing the Estimate Assessed Cost Against the Properties that will be Benefited Thereby; Directing the Town Manager to Prepare an Updated Solid Waste Assessment Roll; Establishing a Public Hearing to Consider Approval of the Assessment Roll and Reimposition of the Service Assessments and Their Collection Pursuant to the Uniform Assessment Collection Act; Directing the Provision of Notice; And Providing for an Effective Date.

Presenter
H. Paul Brazil, P.E., Director of Public Works

ATTACHMENTS:

- **Memorandum dated June 27, 2023, from H. Paul Brazil, Director of Public Works**
- **Resolution No. 090-2023**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 13, 2023

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

FROM: H. Paul Brazil, P.E., Director of Public Works

RE: Non-Ad Valorem Assessment Rates for Commercial Solid Waste Collection and Disposal - Adoption of Assessment Roll and Service Assessments for FY24
Resolution No. 090-2023

DATE: June 27, 2023

STAFF RECOMMENDATION

Town staff recommends Town Council adopt Resolution No. 090-2023, which is the Preliminary Assessment Resolution for the proposed Non-Ad Valorem Service Assessments for the Commercial Solid Waste Collection and Disposal rates for FY24.

GENERAL INFORMATION

The Non-Ad Valorem Assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill, dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY24 proposed service assessments for the collection and disposal of commercial solid waste that will appear on a property owner's tax bill mailed on or about November 1, 2023.

By adopting Resolution No. 090- 2023, you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed service assessment and the date, time, and place of the public hearing to adopt the final assessment, and associated assessment roll on the Property Appraiser's TRIM notice, and by letter from the Town issued in late August of this year.

The Commercial Solid Waste Collection for FY24 Non-Ad Valorem Assessment uses a rate analysis methodology using the Palm Beach County Solid Waste Authority's reporting and is calculated as follows:

Cost Description	Amount
Service for 5-day customers	$383,932
Service for 7-day customers	$357,176
Service for apartments	$124,661
Total Assessment Revenues	**$865,769**
Total Direct Cost for Commercial Solid Waste Collection	$514,592
Disposal Cost ($42/ton collected)	$312,087
Total Net Cost	**$826,679**

To employ a defendable assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the services or costs related to the services, we again used the methodology developed in 2003 which was previously found by the Town Council to provide benefits from the services that were/are in proportion to the assessments to be allocated to each benefitted property and that the apportionment of the special benefits to each benefitted property is fair and reasonable. This methodology was again validated and reviewed recently with the original consultant.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is one percent (1%) of the value of the assessments. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a four percent (4%) discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $105 in order to net the $100 needed.

The additional five percent (5%) is attributable as follows:

- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 5%

The Town's proposed FY24 net assessment of $826,679 is derived by reducing the required gross total assessment of $865,769 by these factors.

Resolution No. 090-2023 formally initiates the process to implement the intended assessments for FY24. The Resolution describes the property to be assessed, the services to be provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on September 12, 2023.

Resolution No. 090-2023 is attached hereto. The FY23 Preliminary Assessment Roll and estimated assessments for this service are indicated in Appendix C of Resolution No. 090-2023. These estimates are subject to change as all items associated with the assessment are finalized for the property owner's notice and Final Assessment Resolution to be considered in September. Resolution No. 090-2023 sets rates from which the assessment can be calculated for each property.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time, or there is an increase in the cost or method in calculating the assessment.

Non-Ad Valorem Assessment rates for commercial solid waste collection are established as follows, with a comparison to the prior year's rate:

	FY23	**FY24**
1. Apartments	$ 13.10/Unit/Month	$ 13.20Unit/Month
2. Low Volume (5 day)	$ 0.029/SF/Year	$ 0.029/SF/Year
3. Medium Volume (5 day)	$ 0.191/SF/Year	$ 0.193/SF/Year
4. High Volume (5 day)	$ 0.837SF/Year	$ 0.844/SF/Year
5. Low Volume (7 day)	$ 0.035/SF/Year	$ 0.036/SF/Year
6. Medium Volume (7 day)	$ 0.238/SF/Year	$ 0.246/SF/Year
7. High Volume (7 day)	$ 1.041/SF/Year	$ 1.075/SF/Year

FUNDING/FISCAL IMPACT

This is a "zero-sum" initiative, in that revenues are intended to balance/offset the costs. It is anticipated that this action will provide and generate the requisite funding. All direct costs borne by the Town to accomplish this service are paid for by the properties benefitting, as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

This Resolution has been reviewed by the Town Attorney for legal form and sufficiency. This Resolution was developed and prepared by the law firm of Nabors, Giblin, and Nickerson, who previously prepared the Town's ordinances that established Chapter 90 of the Town Code pertaining to Special Assessments.

Attachment

cc: Robert Miracle, Deputy Town Manager
Jason Debrincat, P.E., Assistant Director of Public Works
John C. Randolph, Town Attorney
Chester Purves, Services Division Manager
Dean Mealy, Procurement and Contracts Manager

RESOLUTION NO. 090-2023

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF COMMERCIAL SOLID WASTE; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE AN UPDATED SOLID WASTE ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLL AND REIMPOSITION OF THE SERVICE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution constitutes the Preliminary Rate Resolution, as designated in the Code, and initiates the annual process for updating the Solid Waste Assessment Roll and directing the reimposition of Solid Waste Service Assessments within the Town of Palm Beach for the Fiscal Year beginning October 1, 2023.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Code, Section 102-1 of the Town of Palm Beach Code of Ordinances, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate

Resolution (Resolution No. 107-2017) adopted in 2017. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution, the Final Assessment Resolution, and Resolution No. 107-2017, are affirmed and incorporated herein by reference.

SECTION 5. SOLID WASTE COLLECTION AND DISPOSAL SERVICES.

(A) Upon the imposition of the Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs against Assessed Property located within the incorporated areas of the Town, the Town shall cause Solid Waste collection and disposal services, facilities, and programs to be provided to such Assessed Property. All or a portion of the Solid Waste Cost shall be paid from proceeds of the Solid Waste Service Assessments.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property has been and will continue to be benefited by the Town's provision of Solid Waste collection and disposal services, facilities and programs in an amount not less than the Solid Waste Service Assessment upon such parcel computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 6. DETERMINATION OF SOLID WASTE COST; ESTABLISHMENT OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The Solid Waste Cost to be assessed and apportioned among benefited parcels for the Fiscal Year commencing October 1, 2023, is estimated to be $865,769.

(1) $124,661 of the Solid Waste Cost is allocated to Apartments in accordance with the methodology set forth in the Assessment Report.

(2) $741,108 of the Solid Waste Cost is allocated to Commercial Property in accordance with the methodology set forth in the Assessment Report.

(3) The approval of this Preliminary Rate Resolution determines the amount of the Solid Waste Cost. The remainder of the Town's budget for Solid Waste collection and disposal services, facilities, and programs shall be funded from available Town revenue other than Solid Waste Service Assessments.

(B) For the Fiscal Year commencing October 1, 2023, in which Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities and programs are imposed, the Solid Waste Cost shall be allocated among all Tax Parcels of Apartments and Commercial Property within the Town in accordance with the method of apportionment provided in Section 6 of Resolution No. 107-2017, as described in more detail in the Assessment Report.

(C) The following rates of assessment for Solid Waste collection and disposal services, facilities, and programs are hereby approved for the Fiscal Year beginning October 1, 2023:

Property and Service Type	Annual Assessment Rate	Billing Unit
Apartments	$157.49	Per Dwelling Unit
Commercial Property – 5 Day Service		
Low Volume	$0.029	Per Square Foot
Medium Volume	$0.193	Per Square Foot
High Volume	$0.844	Per Square Foot
Commercial Property – 7 Day Service		
Low Volume	$0.036	Per Square Foot
Medium Volume	$0.246	Per Square Foot
High Volume	$1.075	Per Square Foot

(D) The rate of the Solid Waste Service Assessments established in this Preliminary Rate Resolution shall be the rates applied by the Town Manager in the preparation of the initial Solid Waste Assessment Roll for the Fiscal Year commencing October 1, 2023, as provided in Section 7 of this Preliminary Rate Resolution.

SECTION 7. SOLID WASTE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare, or cause to be prepared, an updated Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2023, in the manner provided in Section 90-63 of the Code.

(B) Such updated Solid Waste Assessment Roll shall contain the following:

1. a summary description of all Assessed Property within the Town conforming to the description contained on the Tax Roll,

2. the name and address of the owner of record of each Tax Parcel as shown on the Tax Roll, and

3. the amount of the initial Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities, and programs attributable to each Tax Parcel.

(C) The updated Solid Waste Assessment Roll shall be open to public inspection. The foregoing shall not be construed to require that the initial Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Service Assessment for each Tax Parcel of Assessed Property can be determined by use of a computer terminal available to the public.

(D) It is hereby ascertained, determined, and declared that the foregoing method of determining the Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs is a fair and reasonable method of apportioning the Solid Waste Cost among parcels of Assessed Property.

SECTION 8. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Solid Waste Service Assessments, approval of the Solid Waste Assessment Roll, and collection of the Solid Waste Service Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 9. NOTICE BY PUBLICATION. Upon completion of the updated Solid Waste Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 8 hereof in the manner and the time provided in Section 90-64 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 22, 2023.

SECTION 10. NOTICE BY MAIL.

(A) If Section 90-68(c) of the Town Code so requires, upon completion of the updated Solid Waste Assessment Roll, the Town Manager shall, at the time and in the manner specified in Section 90-65 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 8 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 22, 2023.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Solid Waste Service Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under Paragraph (B) of this Section 10 also fulfills the requirements of Paragraph (A) of this Section 10, then the separate mailing requirement described in Paragraph (A) will be deemed to be fulfilled by the notice described in Paragraph (B).

SECTION 11. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 12. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 13th day of July, 2023.

Danielle H. Moore, Mayor	Margaret A. Zeidman, Town Council President
	Bobbie D. Lindsay, Town Council President Pro-Tem
	Julie Araskog, Town Council Member
ATTEST:	Edward A. Cooney, Town Council Member
Kelly Churney, Acting Town Clerk	Lewis S.W. Crampton, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 22, 2023

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of solid waste collection and disposal services, facilities, and programs against commercial property and apartments within the boundaries of the Town of Palm Beach for the Fiscal Year beginning October 1, 2023.

The hearing will be held at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed special non-ad valorem assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

The assessment for your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County) and approved by the Town Council of the Town of Palm Beach, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 25-03) and as amended by subsequent official Town modification of assessment criteria for those commercial properties assessed or added to the Commercial Customer Solid Waste Collection Services program since its inception.

The rates of assessment for the fiscal year commencing on October 1, 2023, are as follows:

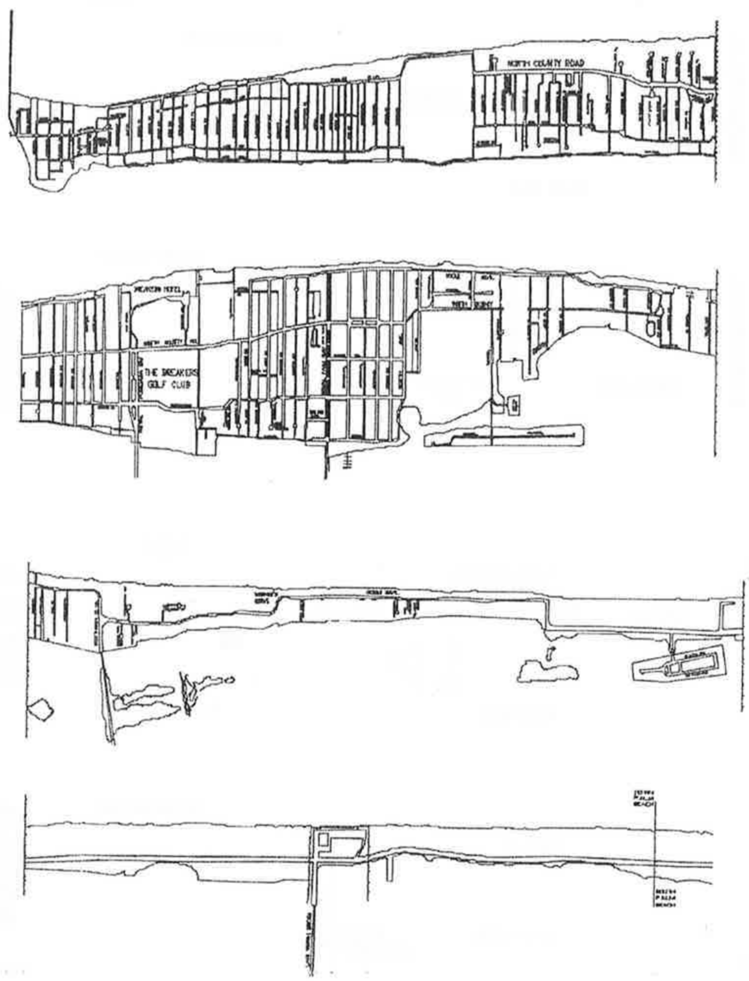
Property and Service Type	Annual Assessment Rate	Billing Unit
Apartments	$157.49	Per Dwelling Unit
Commercial Property – 5 Day Service		
Low Volume	$0.029	Per Square Foot
Medium Volume	$0.193	Per Square Foot
High Volume	$0.844	Per Square Foot
Commercial Property – 7 Day Service		
Low Volume	$0.036	Per Square Foot
Medium Volume	$0.246	Per Square Foot
High Volume	$1.075	Per Square Foot

A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), Resolution No. 107-2017, and the Preliminary Rate Resolution for FY 23-24 (Resolution No. ____-2023). Copies of Chapter 90, Article II of the Town Code, the above referenced resolutions, and the updated Solid Waste Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2019, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL

TOWN OF PALM BEACH, FLORIDA NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS NOTICE DATE: AUGUST 22, 2023

Owner Name
Address
City, State Zip

Tax Parcel #: ___________________
Legal Description: _______________
*Sequence #:*____________________

As required by Section 197.3632, Florida Statutes, notice is given by the Town Council of the Town of Palm Beach, Florida, that an annual assessment for commercial solid waste collection and disposal services, facilities, and programs using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2023 - September 30, 2024, and future fiscal years. The purpose of this assessment is to fund solid waste collection and disposal services, facilities, and programs benefiting apartments and commercial property within the incorporated area of the Town. The use of an annual special assessment to fund commercial solid waste collection and disposal services, facilities, and programs benefiting property classified as commercial and apartments and receiving Town of Palm Beach solid waste collection and disposal services is a fair, efficient and effective means of funding these needed services.

The total annual solid waste assessment revenue to be collected within the Town, is estimated to be $865,769 for the Fiscal Year 2023-24. The assessment for your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County) and approved by the Town Council of the Town of Palm Beach.

A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), Resolution No. 107-2017, and the Preliminary Rate Resolution for FY 23-24 (Resolution No. ____-2023). Copies of Chapter 90, Article II of the Town Code, the above referenced resolutions, and the updated Solid Waste Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The following information applies to the above parcel:

Property classification and service type:	[i.e. Apartment, Low Volume 5-Day Commercial]
Number and type of assessment units:	[i.e. 30 dwelling units, 10,000 square feet]
Total Solid Waste Service Assessment:	$__________

The maximum annual Solid Waste Service Assessment for the above parcel for the fiscal year commencing on October 1, 2023, and future fiscal years: $___________.

A public hearing will be held at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Solid Waste Service Assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2023. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda
Resolutions

Agenda Title
RESOLUTION NO. 092-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Relating to the Relating To The Peruvian Avenue Improvement Project: Establishing the Estimate Assessed Cost Against the Properties that will be Benefited Thereby; Directing the Town Manager to Prepare an Updated Assessment Rolls; Establishing a Public Hearing to Consider Approval of the Assessment Rolls and Reimposition of the Maintenance Assessments and Their Collection Pursuant to the Uniform Assessment Collection Act; Directing the Provision of Notice; And Providing for an Effective Date.

Presenter
Bob Miracle, Deputy Town Manager - Finance and Administration

ATTACHMENTS:

- **Memorandum dated June 30, 2023, from Bob Miracle, Deputy Town Manager**
- **Resolution No. 092-2023**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 13, 2022

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Robert Miracle, Deputy Town Manager, Finance and Administration

Re: Peruvian Avenue 400 Block Streetscape Project Underground Assessment Area – Adoption of Estimated Assessment Roll for FY2024
Resolution No. 092-2023

Date: June 30, 2023

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 092-2023, which is the preliminary assessment resolution for the proposed improvement (debt service) and maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area in FY2024.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY2024 proposed debt service and maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 092-2023 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice and by letter from the Town issued in late August of this year.

The Peruvian Avenue 400 Block Streetscape Project net improvement and maintenance assessment for FY2024 has been calculated as follows:

Cost Description	
Original Principal	$ 1,224,759.00
Outstanding Principal	86,286.69
Anticipated Funding Agreement Required Principal Payment	86,286.69
Estimated Interest Payment @ .5%	431.43
Interest Rate Surcharge @ 1%	862.87
Estimated Maintenance Expenses 10/1/23-9/30/24	27,000.00
Estimated Attorney Fees	1,000.00
Estimated Postage ($.60 x 133 properties)	80.00
Estimated PB Post Advertisement	1,400.00
Property Appraiser Administrative Fees	150.00
Final FY2024 Total Net Assessment	**$ 117,210.99**

To employ a defendable assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements, we used the most common methodology in use throughout Florida called the Linear Front Footage method of assessment. Resolution No. 092-2023 confirms the continued use of the Lineal Front Footage methodology and finds that the project improvements will provide a special benefit to all Tax Parcels located within the Peruvian Avenue Assessment Area.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2024 is $150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $105 in order to net the $100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector = 1%
- Potential early property tax bill payment discount = 4%
- Total = 5%

After adding these multipliers to the Town's proposed FY2024 net assessment of $117,210.99 and incorporating the accumulated rounding adjustment of ($22.34), the gross total assessment is $123,048.15.

Resolution No. 092-2023 formally initiates the process to implement the intended assessments for FY2024. The resolution describes the property to be assessed, the improvements and related services provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on September 12, 2023.

Resolution No. 092-2023 is attached hereto. The FY2024 Preliminary Assessment Roll and estimated assessments for this project are indicated in Appendix C of Resolution No. 092-2023. These estimates are subject to change as all items associated with the assessment are finalized for the property owner notice and Final Assessment Resolution to be considered in September.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time or there is an increase in the cost or method in calculating the assessment.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the property owners whose properties benefit from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 092-2023 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Paul Brazil, Director of Public Works
Heather Encinosa, Esq.

RESOLUTION NO. 092-2023

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PERUVIAN AVENUE IMPROVEMENT PROJECT; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE UPDATED ASSESSMENT ROLLS; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLLS AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 099-2014), the Final Assessment Resolution (Resolution No. 148-2014), Article VIII, Section 2, Florida Constitution, sections 166.021 and 166.041, Florida Statutes, the Town of Palm Beach Charter, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution initiates the annual process for updating the Improvement and Maintenance Assessment Rolls and directing the continued imposition of Improvement Assessments and reimposition of Maintenance Assessments within the Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2023 (hereinafter the "Preliminary Rate Resolution").

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 5. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Maintenance Assessments, approval of the Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Improvement Assessments and Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Sections 90-64 and 90-84 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 22, 2023.

SECTION 7. NOTICE BY MAIL.

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sections 90-65 and 90-85 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 22, 2023.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 7 also fulfills the requirements of paragraph (A) of this Section 7, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

IMPROVEMENT ASSESSMENTS

SECTION 8. ANNUAL ASSESSMENTS TO FUND PERUVIAN AVENUE IMPROVEMENT PROJECT.

(A) The Tax Parcels included in the updated Improvement Assessment Roll are hereby found to be specially benefited by construction of the Peruvian Avenue Improvement Project in the amount of the maximum annual Improvement Assessment set forth in the Improvement Assessment Roll. The methodology for computing annual Improvement Assessments described in the Initial Assessment Resolution is confirmed.

(B) The Improvement Assessments have been imposed against all property located within the Peruvian Avenue Assessment Area for each Fiscal Year in which Obligations are outstanding in the amount of the maximum annual Improvement Assessment. The Improvement Assessments for each Fiscal Year constitute a lien upon the Tax Parcels located in Peruvian Avenue Assessment Area pursuant to Section 90-50 of the Code.

SECTION 9. UPDATED IMPROVEMENT ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Improvement Assessment Roll in the manner provided in Section 90-83 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Peruvian Avenue Assessment Area as reflected on the Tax Roll in conformity with the Initial Assessment Resolution.

(B) The updated Improvement Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Improvement Assessment Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt “home addresses” may not be described in the Improvement Assessment Roll due to the provisions of pursuant to Section 119.071(4), Florida Statutes, all Tax Parcels within the Peruvian Avenue Assessment Area are included on the Improvement Assessment Roll.

SECTION 10. APPLICATION OF IMPROVEMENT ASSESSMENT PROCEEDS. Proceeds from the Improvement Assessments received during each Fiscal Year shall be applied by the Town for payment of the Improvement Assessment Collection Costs, payment of any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the Obligations, and payment of principal due on the Obligations.

MAINTENANCE ASSESSMENTS

SECTION 11. ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Peruvian Avenue Improvement Project is $27,000.00 for the Fiscal Year beginning on October 1, 2023.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Peruvian Avenue Assessment Area.

SECTION 12. ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels included in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Peruvian Avenue Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The Maintenance Assessments shall be imposed against all property located within the Peruvian Avenue Assessment Area for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Peruvian Avenue Assessment Area pursuant to Section 90-50 of the Code.

SECTION 13. COMPUTATION OF MAINTENANCE ASSESSMENTS. The annual Maintenance Assessments shall be computed for each Tax Parcel located in Peruvian Avenue Assessment Area in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

SECTION 14. UPDATED MAINTENANCE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Maintenance Assessment Roll in the manner provided in Section 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among the parcels of real property within Peruvian Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) The estimate of Maintenance Cost and the updated Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Maintenance Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt "home addresses" may not be described in the Maintenance Assessment Roll due to the provisions of pursuant to Section 119.071(4), Florida Statutes, all Tax Parcels within the Peruvian Avenue Assessment Area are included on the Maintenance Assessment Roll.

GENERAL

SECTION 15. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 16. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 17. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Peruvian Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 18. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 13th day of July, 2023.

______________________________	______________________________
Danielle H. Moore, Mayor	Margaret A. Zeidman, Town Council President
	______________________________
	Bobbie D. Lindsay, Council President Pro Tem
	______________________________
ATTEST:	Julie Araskog, Town Council Member
	______________________________
	Edward A. Cooney, Town Council Member
______________________________	______________________________
Kelly Churney, Acting Town Clerk	Lewis S.W. Crampton, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 22, 2023

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE PERUVIAN AVENUE ASSESSMENT AREA TO PROVIDE FOR THE PERUVIAN AVENUE IMPROVEMENT PROJECT AND OTHER RELATED SERVICES

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of maintenance of the Peruvian Avenue Improvement Project within the boundaries of the Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2023, and future fiscal years, and approval of the non-ad valorem capital assessment roll for the construction of the Peruvian Avenue Improvement Project and the assessment roll for the maintenance thereof.

The hearing will be held at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel at the time of the adoption of the Initial Assessment Resolution (Resolution No. 099-2014). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution

No. 099-2014). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 148-2014), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2023, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the capital assessments in ten (10) annual installments, the first of which was included on the ad valorem tax bill mailed in November 2014. The Town Council intends to impose and collect the maintenance assessments on an annual basis.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA

TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL

TOWN OF PALM BEACH, FLORIDA NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS NOTICE DATE: AUGUST 22, 2023

Owner Name
Address
City, State Zip

Tax Parcel #: ___________________
Legal Description: _______________
*Sequence #:*____________________

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the design, construction, and installation of the Peruvian Avenue Improvement Project has been imposed on your property and an accompanying annual assessment for maintenance of the Peruvian Avenue Improvement Project using the tax bill collection method may be levied on your property contained within the Peruvian Avenue Assessment Area for the fiscal year October 1, 2023 - September 30, 2024 and future fiscal years. You are receiving this notice due to changes in the rate of assessment or changes in the assignment of assessment units to your property. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Peruvian Avenue Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total annual assessment revenue related to the Improvement Assessment to be collected within the Peruvian Avenue Assessment Area is estimated to be $__________. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Peruvian Avenue Assessment Area is estimated to be $__________. The annual assessment will include your fair share of the principal, interest, administration, project and maintenance costs related to the Peruvian Avenue Improvement Project and amounts related to collection of assessments.

The assessment for your property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 099-2014). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 099-2014). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 099-2014), the Final Assessment Resolution (Resolution No. 148-2014), the Preliminary Rate Resolution and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total Front Feet assigned to the above parcel is __________.

The maximum annual Improvement Assessment for the above parcel is $_____________ for the fiscal year commencing on October 1, 2023, and future fiscal years.

The maximum annual Maintenance Assessment for the above parcel is $_____________ for the fiscal year commencing on October 1, 2023, and future fiscal years.

A public hearing will be held at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2023. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town has issued debt to finance this project. This will permit the cost attributable to your property to be amortized and collected as an Improvement Assessment over a period of 10 years beginning in 2014; however, if there are no significant defaults in payments of the assessments, all or part of the last payments may be made from any reserve accounts funded by the bonds. The maintenance assessments will be levied annually.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

APPENDIX C

ASSESSMENT ROLL

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Parcel Control Number	Assessment #	Property address	Balance due
50-43-43-23-05-012-0190-001	002ps-0001	421 PERUVIAN AVE PALM BEACH FL 33480	$4,795.54
50-43-43-23-05-012-0211-001	002ps-0002	417 PERUVIAN AVE 6 MAJOR ALLEY PALM BEACH FL 33480	$1,522.61
50-43-43-23-05-012-0212-001	002ps-0003	417 PERUVIAN AVE 4 MAJOR ALLEY PALM BEACH FL 33480	$1,579.53
50-43-43-23-05-012-0213-001	002ps-0004	417 PERUVIAN AVE 2 MAJOR ALLEY PALM BEACH FL 33480	$1,693.42
50-43-43-23-05-012-0231-001	002ps-0005	417 PERUVIAN AVE 5 MAJOR ALLEY PALM BEACH FL 33480	$1,567.28
50-43-43-23-05-012-0232-001	002ps-0006	417 PERUVIAN AVE 3 MAJOR ALLEY PALM BEACH FL 33480	$1,021.67
50-43-43-23-05-012-0233-001	002ps-0007	417 PERUVIAN AVE 1 MAJOR ALLEY PALM BEACH FL 33480	$2,206.51
50-43-43-23-05-012-0251-001	002ps-0008	417 PERUVIAN AVE PK 6 PALM BEACH FL 33480	$1,082.52
50-43-43-23-05-012-0252-001	002ps-0009	417 PERUVIAN AVE PK 7 PALM BEACH FL 33480	$1,443.36
50-43-43-23-05-012-0253-001	002ps-0010	417 PERUVIAN AVE PK 5 PALM BEACH FL 33480	$411.36
50-43-43-23-05-012-0254-001	002ps-0011	417 PERUVIAN AVE PK 1 PALM BEACH FL 33480	$721.69
50-43-43-23-05-012-0255-001	002ps-0012	417 PERUVIAN AVE PK 3 PALM BEACH FL 33480	$360.84

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Parcel Control Number	Assessment #	Property address	Balance due
50-43-43-23-05-012-0256-001	002ps-0013	417 PERUVIAN AVE PK 2 PALM BEACH FL 33480	$360.84
50-43-43-23-05-012-0257-001	002ps-0014	417 PERUVIAN AVE PK 4 PALM BEACH FL 33480	$414.97
50-43-43-23-05-013-0100-001	002ps-0015	439 WORTH AVE PALM BEACH FL 33480	$4,795.54
50-43-43-27-39-000-1010-001	002ps-0016	401 PERUVIAN AVE 101 PALM BEACH FL 33480	$567.87
50-43-43-27-39-000-1030-001	002ps-0017	401 PERUVIAN AVE 103 PALM BEACH FL 33480	$933.29
50-43-43-27-39-000-1040-001	002ps-0018	401 PERUVIAN AVE 104 PALM BEACH FL 33480	$460.70
50-43-43-27-39-000-1050-001	002ps-0019	401 PERUVIAN AVE 105 PALM BEACH FL 33480	$472.58
50-43-43-27-39-000-2010-001	002ps-0020	401 PERUVIAN AVE 201 PALM BEACH FL 33480	$567.87
50-43-43-27-39-000-2020-001	002ps-0021	401 PERUVIAN AVE 202 PALM BEACH FL 33480	$95.91
50-43-43-27-39-000-2030-001	002ps-0022	401 PERUVIAN AVE 203 PALM BEACH FL 33480	$460.70
50-43-43-27-39-000-2040-001	002ps-0023	401 PERUVIAN AVE 204 PALM BEACH FL 33480	$93.49
50-43-43-27-39-000-2050-001	002ps-0024	401 PERUVIAN AVE 205 PALM BEACH FL 33480	$472.58

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Parcel Control Number	Assessment #	Property address	Balance due
50-43-43-27-39-000-3010-001	002ps-0025	401 PERUVIAN AVE 301 PALM BEACH FL 33480	$567.87
50-43-43-27-39-000-3020-001	002ps-0026	401 PERUVIAN AVE 302 PALM BEACH FL 33480	$95.91
50-43-43-27-39-000-3030-001	002ps-0027	401 PERUVIAN AVE 303 PALM BEACH FL 33480	$93.49
50-43-43-27-39-000-3040-001	002ps-0028	401 PERUVIAN AVE 304 PALM BEACH FL 33480	$460.70
50-43-43-27-39-000-3050-001	002ps-0029	401 PERUVIAN AVE 305 PALM BEACH FL 33480	$472.58
50-43-43-27-39-000-4010-001	002ps-0030	401 PERUVIAN AVE 401 PALM BEACH FL 33480	$659.25
50-43-43-27-39-000-4020-001	002ps-0031	401 PERUVIAN AVE 402 PALM BEACH FL 33480	$814.13
50-43-43-27-39-000-4030-001	002ps-0032	401 PERUVIAN AVE 403 PALM BEACH FL 33480	$814.13
50-43-43-27-45-000-2010-001	002ps-0033	401 WORTH AVE 201 PALM BEACH FL 33480	$1,100.13
50-43-43-27-45-000-2020-001	002ps-0034	401 WORTH AVE 202 PALM BEACH FL 33480	$946.61
50-43-43-27-45-000-2030-001	002ps-0035	401 WORTH AVE 203 PALM BEACH FL 33480	$1,100.13
50-43-43-27-45-000-3010-001	002ps-0036	401 WORTH AVE 301 PALM BEACH FL 33480	$1,100.13

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Parcel Control Number	Assessment #	Property address	Balance due
50-43-43-27-45-000-3020-001	002ps-0037	401 WORTH AVE 302 PALM BEACH FL 33480	$192.10
50-43-43-27-45-000-3030-001	002ps-0038	401 WORTH AVE 303 PALM BEACH FL 33480	$1,100.13
50-43-43-27-63-000-1010-001	002ps-0039	389 S LAKE DR 1 A PALM BEACH FL 33480	$1,123.65
50-43-43-27-63-000-1020-001	002ps-0040	389 S LAKE DR 1 B PALM BEACH FL 33480	$283.32
50-43-43-27-63-000-1030-001	002ps-0041	389 S LAKE DR 1 C PALM BEACH FL 33480	$1,084.84
50-43-43-27-63-000-1040-001	002ps-0042	389 S LAKE DR 1 D PALM BEACH FL 33480	$992.03
50-43-43-27-63-000-2010-001	002ps-0043	389 S LAKE DR 2 A PALM BEACH FL 33480	$1,123.65
50-43-43-27-63-000-2020-001	002ps-0044	389 S LAKE DR 2 B PALM BEACH FL 33480	$283.32
50-43-43-27-63-000-2030-001	002ps-0045	389 S LAKE DR 2 C PALM BEACH FL 33480	$1,084.84
50-43-43-27-63-000-2040-001	002ps-0046	389 S LAKE DR 2 D PALM BEACH FL 33480	$992.03
50-43-43-27-63-000-2050-001	002ps-0047	389 S LAKE DR 2 E PALM BEACH FL 33480	$998.79
50-43-43-27-63-000-2060-001	002ps-0048	389 S LAKE DR 2 F PALM BEACH FL 33480	$1,007.22

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Parcel Control Number	Assessment #	Property address	Balance due
50-43-43-27-63-000-2070-001	002ps-0049	389 S LAKE DR 2 G PALM BEACH FL 33480	$1,061.24
50-43-43-27-63-000-2080-001	002ps-0050	389 S LAKE DR 2 H PALM BEACH FL 33480	$1,064.63
50-43-43-27-63-000-3010-001	002ps-0051	389 S LAKE DR 3 A PALM BEACH FL 33480	$1,123.65
50-43-43-27-63-000-3020-001	002ps-0052	389 S LAKE DR 3 B PALM BEACH FL 33480	$1,396.10
50-43-43-27-63-000-3030-001	002ps-0053	389 S LAKE DR 3 C PALM BEACH FL 33480	$1,084.84
50-43-43-27-63-000-3040-001	002ps-0054	389 S LAKE DR 3 D PALM BEACH FL 33480	$992.03
50-43-43-27-63-000-3050-001	002ps-0055	389 S LAKE DR 3 E PALM BEACH FL 33480	$998.79
50-43-43-27-63-000-3060-001	002ps-0056	389 S LAKE DR 3 F PALM BEACH FL 33480	$1,007.22
50-43-43-27-63-000-3070-001	002ps-0057	389 S LAKE DR 3 G PALM BEACH FL 33480	$1,061.24
50-43-43-27-63-000-3080-001	002ps-0058	389 S LAKE DR 3 H PALM BEACH FL 33480	$1,064.63
50-43-43-27-63-000-4010-001	002ps-0059	389 S LAKE DR 4 A PALM BEACH FL 33480	$1,123.65
50-43-43-27-63-000-4020-001	002ps-0060	389 S LAKE DR 4 B PALM BEACH FL 33480	$1,396.10

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Parcel Control Number	Assessment #	Property address	Balance due
50-43-43-27-63-000-4030-001	002ps-0061	389 S LAKE DR 4 C PALM BEACH FL 33480	$1,084.84
50-43-43-27-63-000-4040-001	002ps-0062	389 S LAKE DR 4 D PALM BEACH FL 33480	$992.03
50-43-43-27-63-000-4050-001	002ps-0063	389 S LAKE DR 4 E PALM BEACH FL 33480	$998.79
50-43-43-27-63-000-4060-001	002ps-0064	389 S LAKE DR 4 F PALM BEACH FL 33480	$1,007.22
50-43-43-27-63-000-4070-001	002ps-0065	389 S LAKE DR 4 G PALM BEACH FL 33480	$1,061.24
50-43-43-27-63-000-4080-001	002ps-0066	389 S LAKE DR 4 H PALM BEACH FL 33480	$216.04
50-43-43-27-63-000-5010-001	002ps-0067	389 S LAKE DR 5 A PALM BEACH FL 33480	$228.03
50-43-43-27-63-000-5020-001	002ps-0068	389 S LAKE DR 5 B PALM BEACH FL 33480	$1,396.10
50-43-43-27-63-000-5030-001	002ps-0069	389 S LAKE DR 5 C PALM BEACH FL 33480	$1,084.84
50-43-43-27-63-000-5040-001	002ps-0070	389 S LAKE DR 5 D PALM BEACH FL 33480	$992.03
50-43-43-27-63-000-5050-001	002ps-0071	389 S LAKE DR 5 E PALM BEACH FL 33480	$998.79
50-43-43-27-63-000-5060-001	002ps-0072	389 S LAKE DR 5 F PALM BEACH FL 33480	$1,007.22

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Parcel Control Number	Assessment #	Property address	Balance due
50-43-43-27-63-000-5070-001	002ps-0073	389 S LAKE DR 5 G PALM BEACH FL 33480	$1,061.24
50-43-43-27-63-000-5080-001	002ps-0074	389 S LAKE DR 5 H PALM BEACH FL 33480	$1,064.63
50-43-43-27-63-000-6010-001	002ps-0075	389 S LAKE DR PH A PALM BEACH FL 33480	$1,688.85
50-43-43-27-63-000-6020-001	002ps-0076	389 S LAKE DR PH B PALM BEACH FL 33480	$2,060.89
50-43-43-27-63-000-6030-001	002ps-0077	389 S LAKE DR PH C PALM BEACH FL 33480	$1,525.19
50-43-43-27-63-000-6040-001	002ps-0078	389 S LAKE DR PH D PALM BEACH FL 33480	$311.06
50-43-43-27-63-000-6050-001	002ps-0079	389 S LAKE DR PH E PALM BEACH FL 33480	$342.72
50-43-43-27-64-000-1010-001	002ps-0080	455 WORTH AVE 101 PALM BEACH FL 33480	$448.14
50-43-43-27-64-000-2010-001	002ps-0081	455 WORTH AVE 201 PALM BEACH FL 33480	$632.90
50-43-43-27-64-000-2020-001	002ps-0082	455 WORTH AVE 202 PALM BEACH FL 33480	$95.81
50-43-43-27-64-000-2030-001	002ps-0083	455 WORTH AVE 203 PALM BEACH FL 33480	$90.68
50-43-43-27-64-000-2040-001	002ps-0084	455 WORTH AVE 204 PALM BEACH FL 33480	$708.26

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Parcel Control Number	Assessment #	Property address	Balance due
50-43-43-27-64-000-2050-001	002ps-0085	455 WORTH AVE 205 PALM BEACH FL 33480	$94.61
50-43-43-27-64-000-2060-001	002ps-0086	455 WORTH AVE 206 PALM BEACH FL 33480	$466.19
50-43-43-27-64-000-2070-001	002ps-0087	455 WORTH AVE 207 PALM BEACH FL 33480	$636.87
50-43-43-27-64-000-2080-001	002ps-0088	455 WORTH AVE 208 PALM BEACH FL 33480	$636.87
50-43-43-27-64-000-2090-001	002ps-0089	455 WORTH AVE 209 PALM BEACH FL 33480	$466.19
50-43-43-27-64-000-2100-001	002ps-0090	455 WORTH AVE 210 PALM BEACH FL 33480	$89.86
50-43-43-27-64-000-3010-001	002ps-0091	455 WORTH AVE 301 PALM BEACH FL 33480	$632.90
50-43-43-27-64-000-3020-001	002ps-0092	455 WORTH AVE 302 PALM BEACH FL 33480	$472.13
50-43-43-27-64-000-3030-001	002ps-0093	455 WORTH AVE 303 PALM BEACH FL 33480	$446.77
50-43-43-27-64-000-3040-001	002ps-0094	455 WORTH AVE 304 PALM BEACH FL 33480	$708.26
50-43-43-27-64-000-3050-001	002ps-0095	455 WORTH AVE 305 PALM BEACH FL 33480	$466.19
50-43-43-27-64-000-3060-001	002ps-0096	455 WORTH AVE 306 PALM BEACH FL 33480	$466.19

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Parcel Control Number	Assessment #	Property address	Balance due
50-43-43-27-64-000-3070-001	002ps-0097	455 WORTH AVE 307 PALM BEACH FL 33480	$636.87
50-43-43-27-64-000-3080-001	002ps-0098	455 WORTH AVE 308 PALM BEACH FL 33480	$636.87
50-43-43-27-64-000-3090-001	002ps-0099	455 WORTH AVE 309/310 PALM BEACH FL 33480	$918.99
50-43-43-27-64-000-4010-001	002ps-0100	455 WORTH AVE 401 PALM BEACH FL 33480	$1,533.50
50-43-43-27-64-000-4040-001	002ps-0103	455 WORTH AVE 404 PALM BEACH FL 33480	$708.26
50-43-43-27-64-000-4050-001	002ps-0104	455 WORTH AVE 405 PALM BEACH FL 33480	$926.87
50-43-43-27-64-000-4070-001	002ps-0106	455 WORTH AVE 407 PALM BEACH FL 33480	$636.87
50-43-43-27-64-000-4080-001	002ps-0107	455 WORTH AVE 408 PALM BEACH FL 33480	$636.87
50-43-43-27-64-000-4090-001	002ps-0108	455 WORTH AVE 409 PALM BEACH FL 33480	$94.61
50-43-43-27-64-000-4100-001	002ps-0109	455 WORTH AVE 410 PALM BEACH FL 33480	$442.79
50-43-43-27-68-000-2010-001	002ps-0110	425 WORTH AVE 2 A PALM BEACH FL 33480	$387.74
50-43-43-27-68-000-2020-001	002ps-0111	425 WORTH AVE 2 B PALM BEACH FL 33480	$331.36

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Parcel Control Number	Assessment #	Property address	Balance due
50-43-43-27-68-000-2030-001	002ps-0112	425 WORTH AVE 2 C PALM BEACH FL 33480	$1,499.24
50-43-43-27-68-000-2040-001	002ps-0113	425 WORTH AVE 2 D PALM BEACH FL 33480	$1,499.24
50-43-43-27-68-000-2050-001	002ps-0114	425 WORTH AVE 2 E PALM BEACH FL 33480	$1,632.81
50-43-43-27-68-000-2060-001	002ps-0115	425 WORTH AVE 2 F PALM BEACH FL 33480	$1,910.72
50-43-43-27-68-000-3010-001	002ps-0116	425 WORTH AVE 3 A PALM BEACH FL 33480	$387.74
50-43-43-27-68-000-3020-001	002ps-0117	425 WORTH AVE 3 B PALM BEACH FL 33480	$1,632.81
50-43-43-27-68-000-3030-001	002ps-0118	425 WORTH AVE 3 C PALM BEACH FL 33480	$304.25
50-43-43-27-68-000-3040-001	002ps-0119	425 WORTH AVE 3 D PALM BEACH FL 33480	$304.25
50-43-43-27-68-000-3050-001	002ps-0120	425 WORTH AVE 3 E PALM BEACH FL 33480	$1,632.81
50-43-43-27-68-000-3060-001	002ps-0121	425 WORTH AVE 3 F PALM BEACH FL 33480	$387.74
50-43-43-27-68-000-4010-001	002ps-0122	425 WORTH AVE 4 A PALM BEACH FL 33480	$387.74
50-43-43-27-68-000-4020-001	002ps-0123	425 WORTH AVE 4 B PALM BEACH FL 33480	$1,632.81

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Parcel Control Number	Assessment #	Property address	Balance due
50-43-43-27-68-000-4030-001	002ps-0124	425 WORTH AVE 4 C PALM BEACH FL 33480	$1,499.24
50-43-43-27-68-000-4040-001	002ps-0125	425 WORTH AVE 4 D PALM BEACH FL 33480	$1,499.24
50-43-43-27-68-000-4050-001	002ps-0126	425 WORTH AVE 4 E PALM BEACH FL 33480	$331.36
50-43-43-27-68-000-4060-001	002ps-0127	425 WORTH AVE 4 F PALM BEACH FL 33480	$1,910.72
50-43-43-27-68-000-5010-001	002ps-0128	425 WORTH AVE 5 A PALM BEACH FL 33480	$387.74
50-43-43-27-68-000-5020-001	002ps-0129	425 WORTH AVE 5 B PALM BEACH FL 33480	$1,632.81
50-43-43-27-68-000-5030-001	002ps-0130	425 WORTH AVE 5 C PALM BEACH FL 33480	$1,499.24
50-43-43-27-68-000-5040-001	002ps-0131	425 WORTH AVE 5 D PALM BEACH FL 33480	$304.25
50-43-43-27-68-000-5050-001	002ps-0132	425 WORTH AVE 5 E PALM BEACH FL 33480	$331.36
50-43-43-27-68-000-5060-001	002ps-0133	425 WORTH AVE 5 F PALM BEACH FL 33480	$1,910.72
50-43-43-27-68-000-6010-001	002ps-0134	425 WORTH AVE PH A PALM BEACH FL 33480	$575.86
50-43-43-27-68-000-6020-001	002ps-0135	425 WORTH AVE PH B PALM BEACH FL 33480	$2,837.65

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Parcel Control Number	Assessment #	Property address	Balance due
50-43-43-27-68-000-6030-001	002ps-0136	425 WORTH AVE PH C PALM BEACH FL 33480	$575.86
Total			**$123,048.15**

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 13, 2023

Section of Agenda
Resolutions

Agenda Title
RESOLUTION NO. 093-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Relating to the Relating To The Worth Avenue Improvement Project: Establishing the Estimate Assessed Cost Against the Properties that will be Benefited Thereby; Directing the Town Manager to Prepare an Updated Assessment Rolls; Establishing a Public Hearing to Consider Approval of the Assessment Rolls and Reimposition of the Maintenance Assessments and Their Collection Pursuant to the Uniform Assessment Collection Act; Directing the Provision of Notice; And Providing for an Effective Date.

Presenter
Bob Miracle, Deputy Town Manager - Finance and Administration

ATTACHMENTS:

- **Memorandum dated June 30, 2023, from Bob Miracle, Deputy Town Manager**
- **Resolution No. 093-2023**

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 13, 2023

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Robert Miracle, Deputy Town Manager, Finance and Administration

Re: Worth Avenue Commercial District Assessment Area – Adoption of Assessment Roll and Improvement and Maintenance Assessments for FY 2024
Resolution No. 093-2023

Date: June 30, 2023

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 093-2023, which is the preliminary assessment resolution for the proposed improvement (debt service) and maintenance assessments for the Worth Avenue Commercial District Assessment Area in FY2024.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY2024 proposed capital and maintenance assessments for the Worth Avenue Commercial District Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 093-2023 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice and by letter from the Town issued in late August of this year.

The Worth Avenue Commercial District net improvement and maintenance assessment for FY2024 has been calculated as follows:

Cost Description	
Original Principal	$ 14,770,000.00
Outstanding Principal	9,160,000.00
Scheduled Principal Payment	390,000.00
Scheduled Interest Payment	334,538.00
Bond Compliance Reporting Fees	2,500.00
Estimated Maintenance Expenses 10/1/23-9/30/24	601,777.00
Estimated Attorney Fees	1,000.00
Estimated Postage	100.00
Estimated PB Post Advertisement	1,000.00
Property Appraiser Administrative Fees	150.00
Offsetting Revenue ($5K Garden Club, $1K Interest)	(6,000.00)
Use of Accumulated Fund Balance	(120,000.00)
FY2024 Total Net Assessment	**$ 1,205,065.00**

To employ a defendable assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements or costs related to the improvements, we again used the methodology developed in 2010 by Special District Services which was previously found by the Town Council to provide benefits from the improvements that were/are in proportion to the assessments to be allocated to each benefitted property and that the apportionment of the special benefits to each benefitted property is fair and reasonable.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2024 is $150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $105 in order to net the $100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 5%

After adding these multipliers to the Town's proposed FY2024 net assessment of $1,205,065.00 and incorporating the accumulated rounding adjustment of $40.89, the gross total assessment is $1,265,361.28.

Resolution No. 093-2023 formally initiates the process to implement the intended assessments for FY2024. The resolution describes the property to be assessed, the improvements and related services to be provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on September 12, 2023.

Resolution No. 093-2023 is attached hereto. The FY2024 Preliminary Assessment Roll and estimated assessments for this project are indicated in Appendix C of Resolution No. 093-2023. These estimates are subject to change as all items associated with the assessment are finalized for the property owner notice and Final Assessment Resolution to be considered in September. For your information, the proposed maintenance budget, upon which a portion of the proposed assessments are based, is attached hereto as Exhibit A.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time or there is an increase in the cost or method in calculating the assessment.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the properties benefitting from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 093-2023 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Paul Brazil, Director of Public Works
Heather Encinosa, Esq.

RESOLUTION NO. 093-2023

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE WORTH AVENUE IMPROVEMENT PROJECT; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE UPDATED ASSESSMENT ROLLS; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLLS AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 74-10), the Final Assessment Resolution (Resolution No. 98-10), Article VIII, Section 2, Florida Constitution, sections 166.021 and 166.041, Florida Statutes, the Town of Palm Beach Charter, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution initiates the annual process for updating the Improvement and Maintenance Assessment Rolls and directing the continued imposition of Improvement Assessments and reimposition of Maintenance Assessments within the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2023 (hereinafter the "Preliminary Rate Resolution").

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution, and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 5. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Maintenance Assessments, approval of the Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Improvement Assessments and Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Sections 90-64 and 90-84 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 22, 2023.

SECTION 7. NOTICE BY MAIL.

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sections 90-65 and 90-85 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 22, 2023.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 7 also fulfills the requirements of paragraph (A) of this Section 7, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

IMPROVEMENT ASSESSMENTS

SECTION 8. ANNUAL ASSESSMENTS TO FUND WORTH AVENUE IMPROVEMENT PROJECT.

(A) The Tax Parcels included in the updated Improvement Assessment Roll are hereby found to be specially benefited by construction of the Worth Avenue Improvement Project in the amount of the maximum annual Improvement Assessment set forth in the Improvement Assessment Roll. The methodology for computing annual Improvement Assessments described in the Initial Assessment Resolution is confirmed.

(B) The Improvement Assessments have been imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year in which Obligations are outstanding in the amount of the maximum annual Improvement Assessment. The Improvement Assessments for each Fiscal Year constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Section 90-50 of the Code.

SECTION 9. UPDATED IMPROVEMENT ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Improvement Assessment Roll in the manner provided in Section 90-83 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with the Initial Assessment Resolution.

(B) The updated Improvement Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Improvement Assessment Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt "home addresses" may not be described in the Improvement Assessment Roll due to the provisions of pursuant to Section 119.071(4), Florida Statutes, all Tax Parcels within the Worth Avenue Assessment Area are included on the Improvement Assessment Roll.

SECTION 10. APPLICATION OF IMPROVEMENT ASSESSMENT PROCEEDS. Proceeds from the Improvement Assessments received during each Fiscal Year shall be applied by the Town for payment of the Improvement Assessment Collection Costs, payment of any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the Obligations, and payment of principal due on the Obligations.

MAINTENANCE ASSESSMENTS

SECTION 11. ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Aesthetic Infrastructure Improvements and the Basic Infrastructure Improvements is $475,779.90 for the Fiscal Year beginning on October 1, 2023.

(1) The estimated EVU Maintenance Cost allocated to the Aesthetic Infrastructure Improvements is $383,941.69.

(2) The estimated Land Area Maintenance Cost allocated to the Basic Infrastructure Improvements is $91,838.21.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Worth Avenue Assessment Area.

SECTION 12. ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels included in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Worth Avenue Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The Maintenance Assessments shall be imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Section 90-50 of the Code.

SECTION 13. COMPUTATION OF MAINTENANCE ASSESSMENTS. The annual Maintenance Assessments shall be computed for each Tax Parcel located in Worth Avenue Assessment Area in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

SECTION 14. UPDATED MAINTENANCE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Maintenance Assessment Roll in the manner provided in Section 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) The estimate of Maintenance Cost and the updated Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Maintenance Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt "home addresses" may not be described in the Maintenance Assessment Roll due to the provisions of pursuant to Section 119.071(4), Florida Statutes, all Tax Parcels within the Worth Avenue Assessment Area are included on the Maintenance Assessment Roll.

GENERAL

SECTION 15. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 16. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 17. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Worth Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 18. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 13th day of July, 2023.

______________________________	______________________________
Danielle H. Moore, Mayor	Margaret A. Zeidman, Town Council President
	______________________________
	Bobbie D. Lindsay, Council President Pro Tem
	______________________________
ATTEST:	Julie Araskog, Town Council Member
	______________________________
	Edward A. Cooney, Town Council Member
______________________________	______________________________
Kelly Churney, Acting Town Clerk	Lewis S.W. Crampton, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 22, 2023

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE WORTH AVENUE ASSESSMENT AREA TO PROVIDE FOR THE WORTH AVENUE IMPROVEMENT PROJECT AND OTHER RELATED SERVICES

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of maintenance of the Worth Avenue Improvement Project within the boundaries of the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2023, and future fiscal years, and approval of the non-ad valorem capital assessment roll for the construction of the Worth Avenue Improvement Project and the assessment roll for the maintenance thereof.

The hearing will be held at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

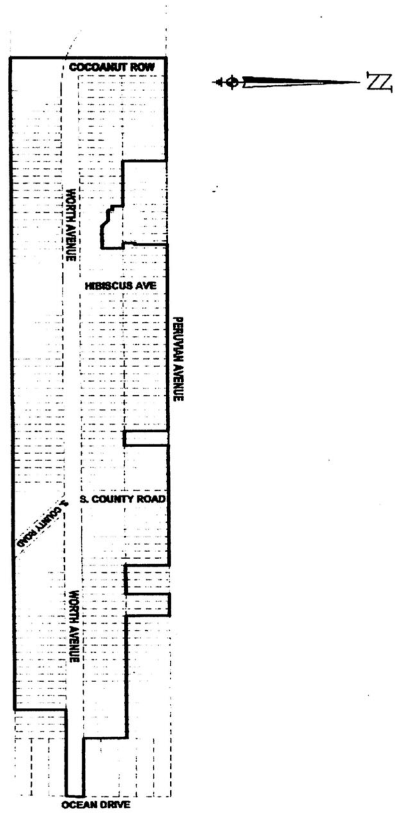
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution No. 74-10). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 74-10). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 98-10), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2023, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the capital assessments in thirty (30) annual installments, the first of which was included on the ad valorem tax bill to be mailed in November 2010. The Town Council intends to impose and collect the maintenance assessments on an annual basis.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL

TOWN OF PALM BEACH, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS
NOTICE DATE: AUGUST 22, 2023

Owner Name
Address
City, State Zip

Tax Parcel #: ___________________
Legal Description: _______________
*Sequence #:*____________________

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the design, construction and installation, of the Worth Avenue Improvement Project has been imposed on your property and an accompanying annual assessment for maintenance of the Worth Avenue Improvement Project using the tax bill collection method may be levied on your property contained within the Worth Avenue Assessment Area for the fiscal year October 1, 2023 - September 30, 2024 and future fiscal years. You are receiving this notice due to changes in the rates of assessment or changes in the assessment units assigned to your property. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Worth Avenue Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total annual assessment revenue related to the Improvement Assessment to be collected within the Worth Avenue Assessment Area is estimated to be $__________. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Worth Avenue Assessment Area is estimated to be $_________. The annual assessment will include your fair share of the principal, interest, administration, project and maintenance costs related to the Worth Avenue Improvement Project and amounts related to collection of assessments.

The assessment for your property is based in part of the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 74-10). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 74-10). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 74-10), the Final Assessment Resolution (Resolution No 98-10), the Preliminary Rate Resolution and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total Land Area assigned to the above parcel was __________.

The total number of EVUs (value) assigned to the above parcel was _________.

The maximum annual Improvement Assessment for the above parcel is $_____________ for the fiscal year commencing on October 1, 2023, and future fiscal years.

The maximum annual Maintenance Assessment for the above parcel is $_____________ for the fiscal year commencing on October 1, 2023, and future fiscal years.

A public hearing will be held at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2023. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town has issued debt to finance this project. This will permit the cost attributable to your property to be amortized and collected as an Improvement Assessment over a period of 30 years beginning in 2010; however, if there are no significant defaults in payments of the assessments, all or part of the last payments may be made from any reserve accounts funded by the bonds. The maintenance assessments will be levied annually.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

APPENDIX C

ASSESSMENT ROLL

APPENDIX C

ASSESSMENT ROLL

[coming from Town of Palm Beach]

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2024

Property	Assessment #	Service Address	Balance Due
50-43-43-23-05-014-0010	00250-0001	347 WORTH AVE	**28,828.22**
50-43-43-23-05-014-0031	00250-0002	9 VIA PARIGI	**251.85**
50-43-43-23-05-014-0241	00250-0003	400 HIBISCUS AVE	**15,320.89**
50-43-43-23-05-014-0242	00250-0004	301 WORTH AVE	**41,966.83**
50-43-43-23-05-014-0331	00250-0005	309 WORTH AVE	**24,525.37**
50-43-43-23-05-014-0391	00250-0006	325 WORTH AVE	**11,013.71**
50-43-43-23-05-014-0430	00250-0007	331 WORTH AVE	**10,039.94**
50-43-43-23-05-015-0010	00250-0008	405 HIBISCUS AVE	**60,503.45**
50-43-43-23-05-015-0280	00250-0010	205 WORTH AVE	**47,636.52**
50-43-43-23-05-015-0340	00250-0011	219 WORTH AVE	**28,392.61**
50-43-43-23-05-015-0380	00250-0012	225 WORTH AVE	**31,591.19**
50-43-43-23-05-015-0420	00250-0013	235 WORTH AVE	**13,875.29**
50-43-43-23-05-015-0440	00250-0014	237 WORTH AVE	**29,365.80**
50-43-43-23-05-015-0480	00250-0015	247 WORTH AVE	**28,315.93**
50-43-43-23-05-016-0010	00250-0017	401 S COUNTY RD	**34,179.38**
50-43-43-23-05-016-0130	00250-0018	151 WORTH AVE	**77,480.37**
50-43-43-23-05-016-0380	00250-0019	125 WORTH AVE	**81,165.15**
50-43-43-23-05-016-0600	00250-0020	411 S COUNTY RD	**33,780.00**
50-43-43-23-05-017-0010	00250-0086	150 WORTH AVE	**193,193.10**
50-43-43-23-05-018-0010	00250-0022	256 WORTH AVE	**35,960.18**
50-43-43-23-05-018-0050	00250-0023	224 WORTH AVE	**100,253.79**
50-43-43-23-05-018-0170	00250-0024	222 WORTH AVE	**20,676.92**
50-43-43-23-05-018-0190	00250-0025	216 WORTH AVE	**25,412.31**
50-43-43-23-05-018-0212	00250-0026	212 WORTH AVE	**7,295.39**
50-43-43-23-05-018-0230	00250-0027	204 WORTH AVE	**67,874.84**
50-43-43-23-05-019-0010	00250-0028	350 WORTH AVE	**25,512.25**
50-43-43-23-05-019-0200	00250-0029	312 WORTH AVE	**9,655.54**
50-43-43-23-05-019-0220	00250-0030	306 WORTH AVE	**29,869.87**
50-43-43-26-14-000-0010	00250-0031	175 WORTH AVE	**14,296.18**
50-43-43-26-14-000-0020	00250-0032	175 WORTH AVE	**8,197.76**
50-43-43-26-14-000-0030	00250-0033	175 WORTH AVE	**7,481.82**
50-43-43-27-62-000-0010	00250-0034	329 WORTH AVE	**4,332.70**
50-43-43-27-62-000-0020	00250-0035	329 WORTH AVE	**3,925.27**
50-43-43-27-62-000-0030	00250-0036	329 WORTH AVE	**4,448.83**
50-43-43-27-62-000-0040	00250-0037	329 WORTH AVE	**990.06**
50-43-43-27-62-000-0050	00250-0038	329 WORTH AVE	**1,617.95**
50-43-43-27-62-000-0060	00250-0039	329 WORTH AVE	**2,106.96**
50-43-43-27-62-000-0070	00250-0040	329 WORTH AVE	**1,549.58**
50-43-43-27-69-000-0010	00250-0041	250 WORTH AVE	**2,745.47**
50-43-43-27-69-000-0020	00250-0042	250 WORTH AVE	**2,754.58**

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
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Property	Assessment #	Service Address	Balance Due
50-43-43-27-69-000-0030	00250-0043	250 WORTH AVE	**2,015.36**
50-43-43-27-69-000-0040	00250-0044	250 WORTH AVE	**3,594.31**
50-43-43-27-71-001-1010	00250-0048	339 WORTH AVE	**4,414.74**
50-43-43-27-71-001-1020	00250-0049	341 WORTH AVE	**2,865.60**
50-43-43-27-71-001-1030	00250-0050	343 WORTH AVE	**2,565.07**
50-43-43-27-71-001-1040	00250-0051	345 WORTH AVE	**2,658.22**
50-43-43-27-71-001-1050	00250-0052	7 VIA MIZNER	**852.23**
50-43-43-27-71-001-1060	00250-0053	8 VIA MIZNER	**834.32**
50-43-43-27-71-001-1070	00250-0054	9 VIA MIZNER	**852.23**
50-43-43-27-71-001-1080	00250-0055	14 VIA MIZNER	**2,122.66**
50-43-43-27-71-001-1090	00250-0056	14 VIA MIZNER	**1,006.65**
50-43-43-27-71-001-1100	00250-0057	23 VIA MIZNER	**839.29**
50-43-43-27-71-001-1110	00250-0058	21 VIA MIZNER	**1,357.31**
50-43-43-27-71-001-1120	00250-0059	5 VIA MIZNER	**684.88**
50-43-43-27-71-001-1140	00250-0060	28 VIA MIZNER	**1,093.05**
50-43-43-27-71-001-1150	00250-0061	32 VIA MIZNER	**2,004.97**
50-43-43-27-71-001-1160	00250-0062	33 VIA MIZNER	**1,600.98**
50-43-43-27-71-001-1170	00250-0063	34 VIA MIZNER	**2,036.26**
50-43-43-27-71-001-1180	00250-0064	333 WORTH AVE	**3,466.32**
50-43-43-27-71-001-1190	00250-0065	335 WORTH AVE	**2,771.65**
50-43-43-27-71-001-1200	00250-0066	337 WORTH AVE	**2,760.05**
50-43-43-27-71-001-2080	00250-0067	16 VIA MIZNER	**4,073.52**
50-43-43-27-71-001-2160	00250-0068	38 VIA MIZNER	**4,621.44**
50-43-43-27-71-002-1010	00250-0071	60 VIA MIZNER	**827.02**
50-43-43-27-71-002-1020	00250-0072	64 VIA MIZNER	**749.62**
50-43-43-27-71-002-1030	00250-0073	64 VIA MIZNER	**921.60**
50-43-43-27-71-002-1040	00250-0074	66 VIA MIZNER	**551.20**
50-43-43-27-71-002-1050	00250-0075	66 VIA MIZNER	**597.84**
50-43-43-27-71-002-1060	00250-0076	87 VIA MIZNER	**1,544.28**
50-43-43-27-71-002-1070	00250-0077	87 VIA MIZNER	**967.87**
50-43-43-27-71-002-1080	00250-0078	87 VIA MIZNER	**822.90**
50-43-43-27-71-002-1090	00250-0079	88 VIA MIZNER	**2,255.00**
50-43-43-27-71-002-1100	00250-0080	90 VIA MIZNER	**2,747.57**
50-43-43-27-71-002-1110	00250-0081	92 VIA MIZNER	**1,370.63**
50-43-43-27-71-002-1120	00250-0082	96 VIA MIZNER	**646.22**
50-43-43-27-71-002-1140	00250-0083	99 VIA MIZNER	**549.93**
50-43-43-27-71-002-1150	00250-0084	99 VIA MIZNER	**1,691.00**
50-43-43-27-71-002-2010	00250-0085	64 VIA MIZNER	**1,549.62**
50-43-43-27-88-000-0010	00250-0090	259 WORTH AVE	**14,047.01**
50-43-43-27-88-000-0020	00250-0091	415 HIBISCUS AVE	**14,047.01**

TOWN OF PALM BEACH, FLORIDA
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Property	Assessment #	Service Address	Balance Due
			$1,265,361.28