TENTATIVE: SUBJECT TO REVISION

TOWN OF PALM BEACH

Town Manager's Office

SPECIAL TOWN COUNCIL BUDGET WORKSHOP MEETING

AGENDA

TOWN COUNCIL CHAMBERS

JULY 14, 2022

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 FY23 BUDGET

A. Fiscal Year 2023 Proposed Budget

1. Executive Summary of the Fiscal Year 2023 Proposed Budget
   Kirk Blouin, Town Manager
2. Fiscal Year 2023 Proposed Budget
   Jane Le Clainche, Director of Finance

B. General Fund

1. 1. Review of General Fund Revenues for FY2023
Jane Le Clainche, Director of Finance

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) Human Resources
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. 1. Town-wide Underground Utility Fund
H. Paul Brazil, P.E., Director of Public Works

D. Debt Service Funds

1. Debt Service Funds
Jane Le Clainche, Director of Finance

E. Capital Improvement Funds

1. 1. Pay As You Go Capital Improvement Program
2. Accelerated Capital Improvement Program
3. Coastal Protection Program
a. Review of 10-year plan
4. Worth Avenue Maintenance Program
H. Paul Brazil, P.E., 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, Assistant Town Manager/Mark Bresnahan, Division Director of Recreation/Wayne Bergman, Director of Planning, Zoning and Building

G. Internal Service Funds

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

Jane Le Clainche, Director of Finance

H. Trust and Agency Funds

1. 1. Pension Funds
2. OPEB Trust

Jane Le Clainche, Director of Finance

VI. RESOLUTIONS

A. RESOLUTION NO. 091-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Approving a Proposed Operating Millage Rate of 2.8966 for the Tentative Fiscal Year 2023 Budget; Approving the Computed Rolled Back Millage Rate of 2.4843 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 2023 Budget and Directing the Town Manager to Transmit this Information to the Property Appraiser of Palm Beach County in Accordance with the Requirement of F.S. 200.065.

Jane Le Clainche, Director of Finance

B. RESOLUTION NO. 092-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Recreation Department Fees for Fiscal Year 2023.

Mark Bresnahan, Division Director of Recreation

C. RESOLUTION NO. 093-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Golf Fees for Fiscal Year 2023.

Mark Bresnahan, Division Director of Recreation

D. RESOLUTION NO. 094-2022 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 2023.

Carolyn Stone, Assistant Town Manager

E. RESOLUTION NO. 095-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida Adopting Revised Fees Related to Fire Prevention and Special Assignment Overtime for Police Officer and Fire-Fighter Deployments beginning for Fiscal Year 2023.

Jane Le Clainche, Director of Finance

VII. ANY OTHER MATTERS

VIII. ADJOURNMENT

PLEASE TAKE NOTE:

Note 1: Please submit written comments/materials to council@townofpalmbeach.com or in person to the Town Clerk's Office, located at Town Hall, 360 South County Road. No written materials received after 3:30 p.m. on the Wednesday immediately prior to a monthly Town Council meeting will be included in the back-up binders distributed to the Mayor and Town Council in preparation for that meeting. Written materials received after 3:30 p.m. on Wednesday will be separately distributed to the

Mayor and Town Council; however, depending upon the length of the materials, the time of submittal, and other circumstances, the Mayor and Town Council may not be able to read and consider such late submittals prior to acting upon the policy matter(s) which they address.

Note 2: The progress of this meeting may be monitored by visiting the Town's website (townofpalmbeach.com) and clicking on "Meeting Audio" in the left column. If you have questions regarding that feature, please contact the Office of Information Technology (561) 227-6315. The audio recording of the meeting will appear within 24 hours after the conclusion of the meeting.

Note 3: If a person decides to appeal any decision made by this Council with respect to any matter considered at this meeting or hearing, he/she will need a record of the proceedings. For such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Note 4: Disabled persons who need an accommodation in order to participate in the Town Council Meeting are requested to contact the Town Manager's Office at 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) working days before this meeting.

Note 5: Items listed on the Consent Agenda will be approved by one motion of the Town Council, unless the Mayor or an individual Council Member requests that any item(s) be moved to the Regular Agenda and individually considered.

Note 6: All back-up material for the items listed on the agenda are posted to the Town's website and emailed to all Stay Informed subscribers on the Friday before the Town Council meeting. To access the back-up materials and/or subscribe to the Stay Informed list, please visit the Town's website (townofpalmbeach.com).

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.

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

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 14, 2022

Section of Agenda
Fiscal Year 2023 Proposed Budget

Agenda Title
Executive Summary of the Fiscal Year 2023 Proposed Budget

Presenter
Kirk Blouin, Town Manager

ATTACHMENTS:

- **Executive Summary**

TOWN OF PALM BEACH EXECUTIVE SUMMARY

Proposed Budget for Fiscal Year 2022-2023

Town of Palm Beach, Florida

July 14, 2022

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 FY2023 budget is the result of the fifth year of hard work 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 $2.3 million surplus in FY21. We expect to have another surplus for FY22. 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 the current values of real estate has allowed us to propose a budget that contains a tax cut for homestead and some non-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.
- ✓ The Human Resources Department 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.

- ✓ Finance has developed, produced and released a new Annual Report detailing the fiscal year end 2021 financial information, accomplishments and future initiatives.
- ✓ The Purchasing Division has begun to write all contracts and/or agreements and filtering them through legal review. They now review KPI's of vendor performance as a tool to renew contracts or defining a plan for improvement. They also serve as a repository for all contracts and agreements within a contract management system. The Division will now be titled Procurement and Contract Management Division.
- ✓ Consultants have been selected and are beginning the process of code reform.
- ✓ A permitting software system has been selected for the Planning Zoning and Building Department and the implementation will begin soon.
- ✓ Staff has been working with the Strategic Planning Committee to develop a new strategic plan. This plan will be released during the spring of 2023.
- ✓ The Town-wide undergrounding project is now in Phase 4 and Phase 5 with Phase 6 starting shortly.
- ✓ A facilities assessment has been performed and the Capital Projects budget has been updated to reflect the findings of this assessment.
- ✓ The Town is in the implementation phase of ongoing resiliency efforts.
- ✓ The Town is actively exploring water feasibility options for future water use.
- ✓ The number of construction site monitors have been increased to resolve the issues experienced at these sites.
- ✓ The number of police officers have been increased to promote high visibility in the community to increase interaction with business, schools, and religious institutions in Town.
- ✓ The North Fire-Rescue staff will be relocated to temporary trailers for the station reconstruction efforts.
- ✓ The Mandel Recreation Center and the Seaview and Phipps Tennis centers are having record years.
- ✓ Marina revenues will exceed expectations in the initial year of operations.
- ✓ Golf revenues continue to set records.

General Fund

FY23 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 memorandums that are included in each department section of this document that highlights the major changes for each program.

FY23 General Fund Revenues

Property Taxes

FY22 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 FY22 was 17.85%. This means for every $100 paid in taxes only $17.85 stays in the Town.

Below are the taxing districts and the adopted millage rates for FY22 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 72.05% of all taxes paid in the Town followed by the Town of Palm Beach at 17.85% with the other taxing districts making up the balance of 10.1%.

Taxing Authority	FY22 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	6.8750	$6,875	42.37%	$141,609,992
Palm Beach County	4.8149	$4,815	29.68%	$99,176,429
Palm Beach	2.8966	$2,897	17.85%	$59,663,637
Health Care District	0.7261	$726	4.48%	$14,956,075
Children Services	0.6233	$623	3.84%	$12,838,619
South Florida Water Mgmt	0.2207	$221	1.36%	$4,545,938
Everglades Construction	0.0365	$37	0.22%	$751,820
Florida Inland Navigation	0.0320	$32	0.20%	$659,130
Grand Total	16.2251	$16,225	100.00%	$334,201,640

The total taxes paid per million of taxable value in the Town in FY22 was $16,225 a decrease of $269 from FY21. Of that amount, $2,897 stayed in the Town to pay for services and the remaining $13,328 went to other taxing districts. A breakdown by taxing district for a $1 million homesteaded property using the FY22 tax rates is shown below.

FY23 Millage Rate

The millage rate table below shows the FY23 proposed rate, the $0 increase for homestead properties rate, both versus the FY22 millage. The proposed FY23 millage rate of 2.5903 represents a 10.57% reduction from FY22 and a $214 reduction in taxes per million for homesteaded properties and a $48 reduction for non-homestead properties based on the 10% cap, as defined by State law, for these properties. We have also included the millage rate representing a $0 change for homestead properties. With this higher millage the Town would generate an additional $8,548,439 in property tax revenue some or all of which could be used to fund resiliency efforts, capital projects, accelerate the reduction in the return assumption from 6.6% in FY22 to 6.0% in FY23 for the retirement fund (an additional cost of $1,923,769), and still provide a tax decrease. If there are 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.

	FY22 Millage Rate	FY23 Millage Rate $0 Increase for Homestead	FY23 Proposed Millage Rate
Millage Rate	2.8966	2.8082	2.5903
Tax Revenue	$59,663,700	$68,212,139	$62,919,808
Revenue Increase over FY22	n/a	$8,548,439	$3,286,108
Millage % Increase/Decrease vs. FY22	n/a	(3.05%)	(10.57%)
Homestead Value Increased by 3.0%	$1,000,000	$1,030,000	$1,030,000
Town Taxes	$2,752	$2,752	$2,572
Increase/(Decrease) over FY22	n/a	($0)	($214)
Non-Homestead Tax Increase (Decrease) Max 10%	n/a	$192	($48)

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 2.4843. This millage would represent a 14.23% decrease from the FY22 millage and would provide the homestead property owner a $317 per million reduction in taxes. The rolled-back rate is required to be announced at the public hearings in September.

Revenues

The FY22 revenue budget estimates were conservative. For FY22 to date, many of the revenue sources are exceeding budget expectations. The FY23 proposed revenues represent a conservative increase over FY22. The revenue budget by type for the General Fund for FY23 compared to FY22 is shown on the table below:

Revenue	FY2022	FY2023	FY21 vs. FY22 Difference	% Change
Ad Valorem Taxes	$59,663,700	$62,919,808	$ 3,256,108	5.46%
Non Ad Valorem Taxes	6,710,500	6,672,100	(38,400)	-0.57%
Licenses & Permits	4,419,233	5,012,400	593,167	13.42%
Intergovernmental	1,121,700	1,181,000	59,300	5.29%
Charges for Services	6,172,500	7,823,200	1,650,700	26.74%
Fines and Forfeitures	1,025,500	943,200	(82,300)	-8.03%
Investment Earnings	359,811	235,000	(124,811)	-34.69%
Miscellaneous	499,500	332,700	(166,800)	-33.39%
Transfers from the Enterprise Funds	3,736,665	6,164,921	2,428,256	64.98%
Transfers from unassigned fund balance for Contingency and Compensated Absences	5,431,464	3,429,500	(2,001,964)	-36.86%
Total Revenues	$89,140,573	$94,713,829	$ 5,573,256	6.25%

Significant highlights for General Fund FY23 revenues include:

- The Property Appraiser's Preliminary Certification issued June 28, 2022, showed existing property taxable values in the Town have risen 18.07% over the prior year. The total taxable value is $25,569,115,619.
- The amount included for property tax represents the taxes generated from a millage rate of 2.5903 that represents a $214 decrease per million for homestead property owners.
- The Non Ad Valorem tax revenue has decreased based on current trends.
- The increase in Licenses and Permits is due to the high volume of current activity expected to continue into FY23.
- The Intergovernmental revenue increase is due to improvements in State sales tax receipts.
- Charges for services increased mostly due to proposed increases for special assignment overtime, parking meter fees and usage. Fire Prevention fee modifications are also being proposed. Staff is proposing fee increases for both special assignment overtime and parking meters. In addition, Recreation fees also increased due to the expectations that usage will continue at historically high levels during the FY23 season. Resolutions to approve the Recreation fee increases, Special Assignment Overtime fee increases and modifications in the Fire Prevention fees are included later in the document. These increases are being proposed due to additional contractual, labor and maintenance costs. The parking meter fee increases will be reviewed by the Business and Administrative

Committee at their meeting on Friday July 15th and a Resolution will be presented at the August Town Council meeting with their recommendation.

- Fines and forfeiture revenue decreased based on current trends.
- Investment earnings have decreased 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 $620,465 from the Marina Fund which represents General Fund allocated costs of services such as Finance, Human Resources, Town Manager and a small portion of Public Works. The transfer from the Building Enterprise Fund of $5,519,456 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 actual costs have been much higher than originally anticipated. A true-up of the transfer for FY22 will be done at the end of the fiscal year and the funds will be transferred to the General Fund.
- Transfers from fund balance represent transfers for Contingency and the compensated absence payouts for the year. In addition, the estimates for the reconstruction of the North Fire-Rescue station have been modified, and a transfer of $2 million is proposed for additional funding for this project.

General Fund Expenditures

General Fund expenditures have increased by 6.25% from FY22. The details by expenditure category are shown in the table below.

Expenditure Category	FY2022	FY2023	FY22 vs. FY23 Difference	% Change
Salary and Wages	$27,950,544	$31,365,775	$ 3,415,231	12.22%
Pension Benefits	11,646,771	11,459,552	$ (187,219)	-1.61%
Other Employee Benefits	6,624,587	7,564,885	$ 940,298	14.19%
Contractual	11,187,512	13,205,563	$ 2,018,051	18.04%
Commodities	1,693,282	1,932,622	$ 239,340	14.13%
Depreciation/Capital Outlay	2,279,381	2,509,665	$ 230,284	10.10%
Subtotal Operating Expenditures	61,382,077	68,038,062	$ 6,655,985	10.84%
Library	363,230	374,127	$ 10,898	3.00%
Transfer to the Risk Insurance Fund	2,173,487	2,274,106	$ 100,619	4.63%
Transfer to Capital Improvement Program	8,428,200	6,871,020	$ (1,557,180)	-18.48%
Transfer to Underground Utility Fund	176,550	191,116	$ 14,566	8.25%
Transfer to the Debt Service Fund	5,676,719	5,680,666	$ 3,947	0.07%
Transfer to Coastal Management Fund	4,920,310	5,264,732	$ 344,422	7.00%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	$ -	0.00%
Contingency	600,000	600,000	$ -	0.00%
Subtotal Transfers and Contingency	27,758,496	26,675,767	$ (1,082,729)	-3.90%
Total General Fund	$89,140,573	$94,713,829	$ 5,573,257	6.25%
FTE Totals	350.43	362.59	12.16	3.47%

Highlights for General Fund expenditures are as follows:

Total operating expenditures increased $6,655,985 or 10.84% from FY22. Total transfers and other expenses decreased $1,082,729 or 3.9%. Details of the changes are as follows:

***Operating Expenditures**:*

- Tentatively, $3,415,231 has been earmarked to pay for increased salary and wages, and the increase in FTEs allocated to the General Fund of 9.6 (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. Last year we 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 alone, would result in an 8.9% COLA resulting in a budget cost of $2,294,643. In addition to CPI index the Town Council should consider current and future budgetary needs and concerns, long term impacts particularly to pension and local market comparables, which will be provided for review and consideration, before adopting a salary and wage policy for FY23.
  - We reached out to the actuary to provide us an estimate of the pension impact of adding the full 8.9% to the salaries of employees that are not at the top of their ranges. His preliminary estimate showed an increase to the Town Contribution for FY 2025 of approximately $350,000 and an increase to the UAAL of between $1.8 million to $2.0 million in the 9/30/23 actuarial valuation.
  - The Town Council could consider two other options to reduce or eliminate the pension impact. These options include, paying out the total amount in a non-pensionable lump sum, or; adding a COLA of 2% to salaries and the balance in a non-pensionable lump sum. (The 2% COLA would keep the salaries within the pension assumptions).
- 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 as well as effective compensation administration practices. 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 decreased in the general fund by a total of $187,219 due to investment gains in FY21. The General Fund portion of the defined benefit costs decreased by $302,389 offset by the defined contribution cost increase of $112,418.
- Other employee benefit costs increased by $940,298 or 14.19%. Health insurance costs increased for the first time since 2013. Total Town funding for health insurance increased

by $737,914 with $619,016 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 FY23 are $12,393.

- FICA tax increased by $257,655 due to the increase in the salary budget. The Longevity/Bonus program increased by $42,937. Last year the Federal government adopted Juneteenth (June 19th) as a federal holiday. After a thorough canvassing of some 50 municipalities, it was determined that approximately half of the local municipalities, including Palm Beach County have established Juneteenth has an official holiday. The holiday has been added to the FY23 budget pending approval and we will begin to observe the holiday on June 19, 2023.
- Included in Other Employee Benefits is the Transfer to the OPEB trust. The transfer to the OPEB trust fund decreased by $2,998. In the most recent actuarial report, the Town's funding level was 147.8% funded using a 5% return assumption.
- Over half of the increase in contractual costs ($2,018,051) is due to increases in sewage treatment and disposal costs of $1,027,162 as defined by the East Central Regional Water Reclamation Facility (ECR), the remaining increase includes the addition of cloud computing services of $150,000, IT support costs of $65,000, software maintenance $214,487, merchant service charges for parking meters increased $38,800. Upgraded traffic software and licensing $67,600, contracted garbage collection $112,700, consultant for landfill $40,000, landscape contracting increase of $124,153, increases in facilities maintenance $135,900 and traffic studies $42,000.
- The increase in commodities of $239,340 is related to additional software $41,900, higher fuel costs $125,010, uniforms $8,450, cleaning supplies $27,700 and other supply budgets throughout the budget $18,950.
- Depreciation/Capital outlay costs increased $230,284. Most of the increase ($175,000) is due to IT equipment that includes: A virtual environment technology refresh to replace aging technology, consolidation of old servers, technology improvements to the Council Chambers and EOC and Public Works Conference room and funding of $92,137 for the shortage in the Equipment Replacement Fund for an ambulance and fire engine replacement. These increases are offset by a decrease in depreciation funding.
- The funding for the Four Arts Library will increase by $10,898. This funding is now tied to CPI with a cap of 3%.

***Transfers and Other**:*

- The transfer to the Risk Fund increased by $100,619 due to anticipated increases in the insurance market.
- The annual transfer to the Capital Improvement Fund increased by $442,820 or 10% over FY22 to improve funding levels for facility projects that have been added as the result of a facilities study that was completed this year. Costs for the North Fire Rescue Station are

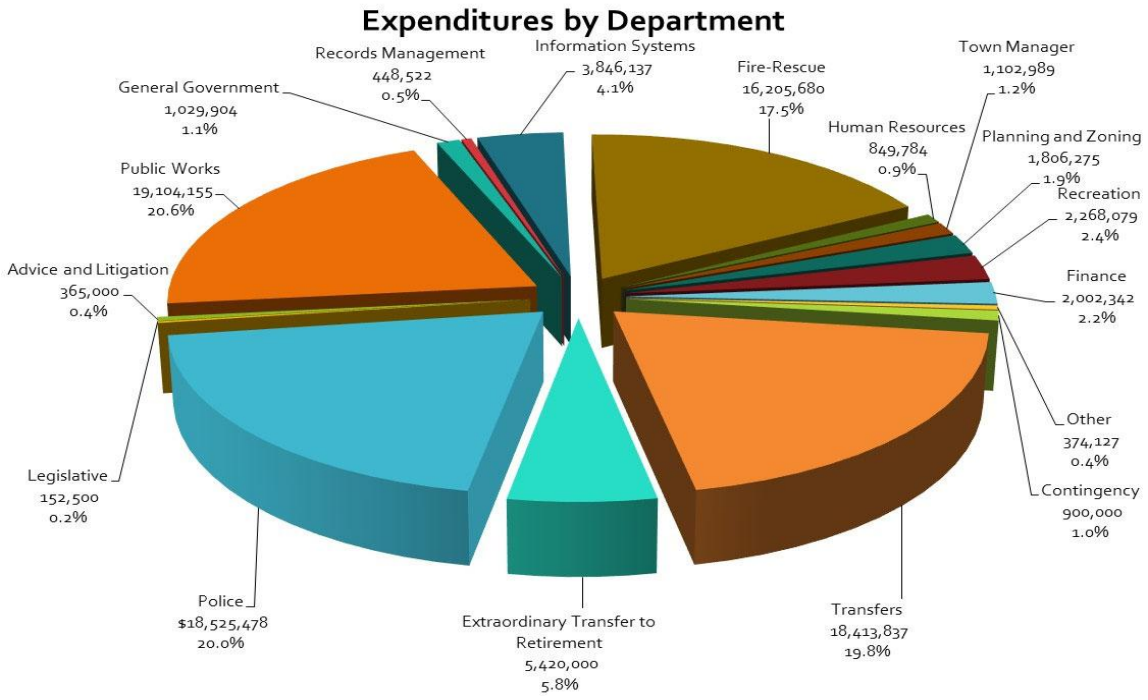
expected to be higher than had been budgeted in FY22, so we have included an additional $2,000,000 to the budget. This additional transfer will be from General Fund reserves.

- The transfer to the Underground Utility Fund represents funding to pay for the Project Manager's salary and benefits.
- The transfer to the debt service fund increased by $3,947.
- Coastal funding has been increased by 7% or $344,422. The estimates for the Mid-Town seawall replacement have been updated and additional annual funding is included in the budget and future annual contributions will also be increased. 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.

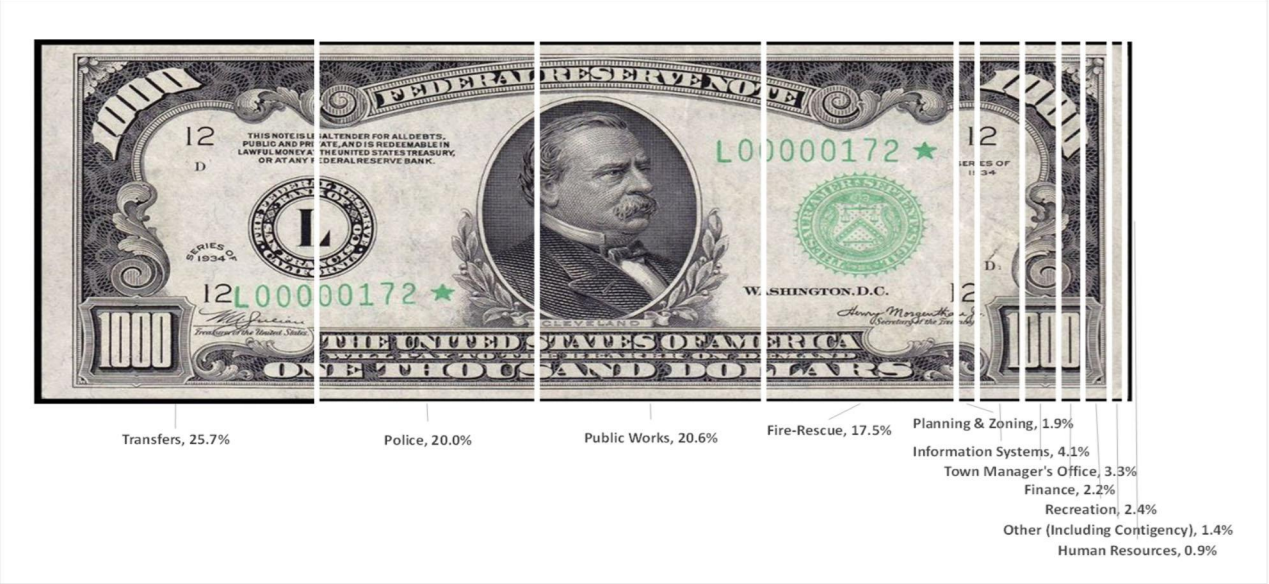
Funding By Department

Departmental Expenditures

The three largest departments, Police, Fire-Rescue and Public Works, account for over 58.1% of the Town budget. The transfers mentioned above account for another 26.6% for a total of 84.7% of the total Town budget. All other general government and administrative departments make up the balance of 15.3%. The charts below and on the following page provide a graphic example of expenditures by each department and transfer.



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



Fund Balance

The General Fund Unassigned Fund Balance as of September 30, 2021, was $28,001,332. This amount was $10,408,316 above the policy-required minimum. The FY23 budget includes a transfer of $600,000 from fund balance to fund the contingency. We are proposing a $2,000,000 transfer from reserves to fund the additional estimated costs for the North Fire-Rescue Station. After these transfers, the remaining unassigned fund balance will be $25,401,332. Estimated compensated absence payouts totaling $829,500 will be paid from the reserve for compensated absences. Total excess reserves in all Town funds as of September 30, 2021, were $25,123,830.

For FY22, revenues are exceeding the budget estimates and are at 86.1% through May, and expenditures are close to budget estimates at 66.8% to date. We expect another surplus this fiscal year.

Compensation Update

People & Culture staff conducted an annual market assessment to ensure the Town's pay ranges remain competitive within the Palm Beach County market and at the 75th percentile for public safety. Twenty (20) percent of all general positions and all sworn and certified positions were studied. The analysis of public safety market pay ranges resulted in increases to the minimum and maximum for all positions on the Fire Rescue step plan in order to bring the minimum and maximum to the 75th percentile inclusive of a Cost of Living Adjustment (COLA). The Police step plan will be increased for the Police Officer and the Police Sergeant position to bring the minimum and maximum to the 75th percentile inclusive of a Cost of Living Adjustment (COLA). The Police positions not of the Police step plan (Police Management) were also analyzed and resulted in

increases to the minimum and maximum for all positions to bring the minimum and maximum to the 75th percentile.

The 20% of General employees that were studied this year remain competitive and within policy with thirteen exceptions. Thirteen positions were found to be below the 65th percentile of the market and have been re-graded so that the maximum is between the 65th and 75th percentile. In order to remain competitive for the rest of the General positions, we have increased the salary ranges by 3% for all other General positions (unless they are at or above the 75th percentile).

Moving forward, due to the unstable market, People & Culture has determined a more proactive approach is required in order to ensure that all Town salaries remain market competitive in the coming years. Rather than undertaking a costly five-year comprehensive Town salary survey, we propose to raise the annual review of all general positions from 20% to 33% to ensure that all positions are consistently reviewed within a three-year period. It also proposes a more appropriate and market-typical salary administration approach to ensure that salary scales are adjusted upwards on an annual basis from 25% to 50% of the CPI, thereby preventing the current practice of pay crowding at the top of each scale and avoiding the need for larger adjustments during those years when increased fiscal restraint is required.

Personnel Complement

Total FTE includes full time employees and part time no benefits employees (PTNB). The total personnel complement (for all funds Town-wide) for FY23 is 362.59 full-time equivalent personnel (FTE), which is a net increase of 12.16 FTE from the adopted FY22 budget. The increase of 12.16 FTEs in FY23 is made up of the following changes in full time and part time positions:

Department	Roles	# FTEs	Comments
IT	Applications Specialist	1	Enhanced IT systems and cyber security
Planning, Zoning & Building	Administrative Support	1	Costs absorbed by increased revenues
People & Culture	Specialist	.25	PT to Full Time
People & Culture	Benefits Specialist	1	Outsourced in previous budget
Recreation	Administration	1	Support Operations
Police	Police Officers	4	Increased security
Police	Parking Enforcement	2	Increased enforcement
Police/ Planning, Zoning, Building	Construction Site Monitors	2.25	Shifted to full time FTEs for site monitoring. In addition to the 1.75 in FY22 for a total of 4
Planning, Zoning & Building	Zoning Technician	1	Costs absorbed by increased revenues
Recreation	Pro Shop	1	Costs absorbed by increased revenues
Planning, Zoning & Building	Building Inspector	-1	Reorganization
Planning, Zoning & Building	Combo Plan Reviewer	-1	Reorganization
Recreation	Part Time FTE's	-0.34	Change annually based on needs
Total FTE additions		12.16	

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 FY23, we expect to finish construction of Phase 4 North and Phase 3 South. During FY23 work will continue on Phase 5 North and South 6 North and South and begin Phases 7 North and South. The entire project is expected to be completed in 2026.

In addition to the FY23 budget, a cash flow projection through 2026 using the updated opinion of costs is included in the Town wide Underground Utility section. The forecast has been updated to include the annual transfer of $2.6 million of Marina surplus funds to offset the prior project deficits. This transfer was approved last year and is included in the FY23 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 ($187,426), and a portion is funded through the Coastal Management Fund ($509,135). The non-ad valorem revenue transfer from the General Fund for FY23 is $5,680,666.

The 2016B Series Revenue Bonds debt service appropriation of $723,513 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 FY23 on these bonds will be $3,848,755 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 FY23 will be $1,992,950 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, 2022, is shown on the table below:

Year Issued	*Outstanding Principal Balance September 30, 2022*	*Purpose*
2016A	$36,870,000	First Phase of the ACIP and Refund Outstanding Debt
2016B	$9,535,000	Worth Avenue Commercial District Project
2013	$4,205,000	Remaining Balance on Second Phase of ACIP
2018	$52,225,000	General Obligation Bonds for Town-wide Undergrounding Project
2019	$47,860,000	Taxable Refunding Revenue Bonds for Second Phase of the ACIP
2019	$4,285,000	Refunding of Remaining Balance of First Phase of ACIP Debt
2020	29,690,000	Marina Loan
2021	8,360,000	General Obligation Bonds for Town-wide Undergrounding Project
Total	**$193,030,000**	

As of September 30, 2022, the Town's net bonded debt will amount to 15.1% of the legal limit of $1,278,455,781 (5% of preliminary FY23 taxable value of $25,569,115,619).

Capital Improvement Funds (307, 309, 311)

For FY23, the following items totaling $9,308,345 are included in the Capital Improvement Fund (307):

- Pavement Management - $1,000,000
- Drainage Improvements - $1,325,000
- Sanitary Sewage System Improvements - $2,475,000
- Town Facility Improvements - $3,408,345
- 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 $4,871,020 an increase

of $442,820 from FY22 due to the addition of the Town facility improvements that reflect the recommendations from a facilities study conducted in FY22. The study and allocation from the operating budget lend itself to improved financial planning and less reliance on transfers from reserves.

The American Rescue Plan (ARP) will provide the Town funding for sewer and drainage projects. We currently expect to receive a total of $4,415,526 from this source and have received the first of two installments of $2,207,763.

Coastal Management

The Coastal Management Fund (309) is used to fund the construction costs of the coastal projects. The details of the FY23 budget for Coastal Management can be found in the Annual Budget Document. This plan has been updated by Public Works to include estimates for future projects based upon current costs. The plan includes resiliency projects such as the Mid-Town seawall. The costs estimates have increased to $18.5 million for this project and $7 million per year for the next two years has been added to the program. 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 $344,422 or 7% to begin to offset the Mid-Town seawall costs. The additional funding from the FY23 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. FY22 has been a very successful year. The success is due in part to improvements in branding, marketing, and financial planning. To date through May, revenues exceed budget estimates by $1,507,668. The FY23 revenue budget is projected to be 31% or $3,024,239 higher than FY22 budget. The expenditure budget has increased by 18.6% or $447,109 due to increases in the submerged land lease, which is based on revenues, increases in salaries and benefits, promotional advertising, electricity, and contractual services. The projected net income for FY23 is 113% higher than the forecast prepared last year.

Par 3 Golf Course

Pending the Town Council approval of the recommended fees, Par 3 revenues are projected to increase over end of year estimates during FY23. The various FY23 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 $803,626 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 $236,538. Additional deductions

from the operating profit include transfers for debt service ($187,426), contingency ($130,169) and the general fund transfer ($25,000).

To date, for FY22, the Par 3 revenues are above estimates at 102% of budget and will end the year well 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. FY22 revenues are expected to be higher than budget and will provide for a higher surplus than anticipated. Total revenues for FY23 are conservatively estimated to be $9,268,236 and total operating expenses are $8,268,236 which includes a transfer to the General Fund of $5,519,456, which is for the allocated costs that the General Fund provides to the building permit process. Building permit related revenues have increased by $1,227,797 due to the recent increase in building activity. After depreciation of $89,503 and a 5% operating expense contingency of $187,439 there is a projected reduction in reserves of $276,942.

For the past two years, the budget included a $3,200,000 transfer to the General Fund for allocated costs. This amount was based on an estimate when the fund was established. After two years of operations, there is a better understanding of the true allocated costs. The FY23 amount represents the new allocation. At the end of FY22, a calculation will be made based on the new allocation and a true-up amount will be transferred to the General Fund as directed in the Building Fund Reserve Policy adopted by the Town Council last year.

Internal Service Funds (501, 502, 320)

The transfer to the Risk Fund (501) has increased by $100,619 due to expected increases in the insurance market.

The transfer from all funds to the Health Insurance Fund (502) has increased for the first time since FY13 due to recent higher than normal claims experience. The increase in Town funding is $737,914 or 20%. During FY21 the fund had a deficit of $601,379. This was the first deficit since 2008. A deficit is also expected for FY22. These 2 past years maybe an anomaly influenced or caused by the pandemic and individual catastrophic events. Due to the increase, we are

proposing a 10% increase in employee contributions for their dependent health premiums. This is the first increase since 2014.

The Town of Palm Beach is proposing to re-establish a Town Clinic, located at Public Works, on Old Okeechobee Road in West Palm Beach. The former clinic, originally opened in 1973 and staffed by a Town employee nurse, administrative assistant and PT physician, was closed in 2016 when it was decided that similar services could be provided by outside contractors at a lower cost.

In the years following, the complexity and costs of managing multiple contractors and employee absenteeism resulted in a re-examination of the business model. The new model proposed differs from the former Town Clinic in that it will be fully outsourced (including the registered nurse practitioner, administrative support and physician oversight) to a single full-service provider. Concentra, is the #1 national provider that specializes in occupational health management and effective and efficient coordination and oversight of workers compensation claims. With a focus on total employee health and return on investment to municipalities, the clinic will provide a level of service that will greatly increase overall employee health, reduce employee absenteeism, and the need for at least five departments to manage and administer multiple providers. This model also has the potential to reduce the costs of overall health insurance premiums through preventative health, early detection, group pharma purchases, and decreased claims for all Town employees. The clinic budget in the first year is estimated at $347K of which $40K are startup costs. The budget allocated for the most current model in 2022 was 108K with considerable unbudgeted and invisible additional costs which are outlined in the attached Annexes. More information regarding the proposed clinic can be found in the Internal Service Funds Section of this document.

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

Trust Funds (600 & 610)

Retirement (600)

The FY23 actuarially determined contribution to the DB plan totals $11,457,243. The contribution decreased $288,762 due to the strong investment return for FY21. The return assumption will decrease from 6.6% in FY22 to 6.4% in FY23. If the Town Council chose to reduce

the assumption to 6% this year, the Town Contribution would increase by $1,923,769 and the UAAL would increase by $24,961,949.

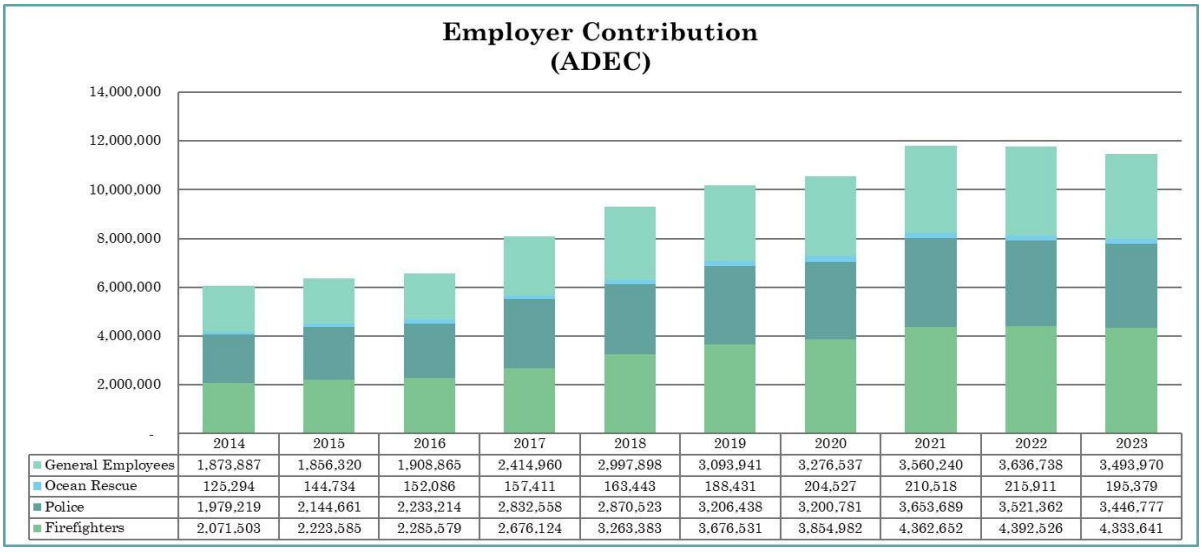
The budget also contains the $5,420,000 extraordinary contribution to the retirement plan. The funded ratio increased from 72.7% to 76.1% and the unfunded liability decreased from $94,163,607 to $85,333,977. Assuming all assumptions are realized the total Town contributions to the retirement system, including the extra Town contributions of $5.42 million per year are expected to be in the range of $12.2 to $16.8 million over the next 8 years and are then projected to decline to around $4.9 to $5.5 million.

The Town contribution amounts by employee group are shown below versus the FY22 contribution. Legacy plan costs represent $8,275,061 (72.2%) of the total and the costs for the ongoing plan are $3,182,182 (27.8%).

Town DB and DC Retirement Contributions

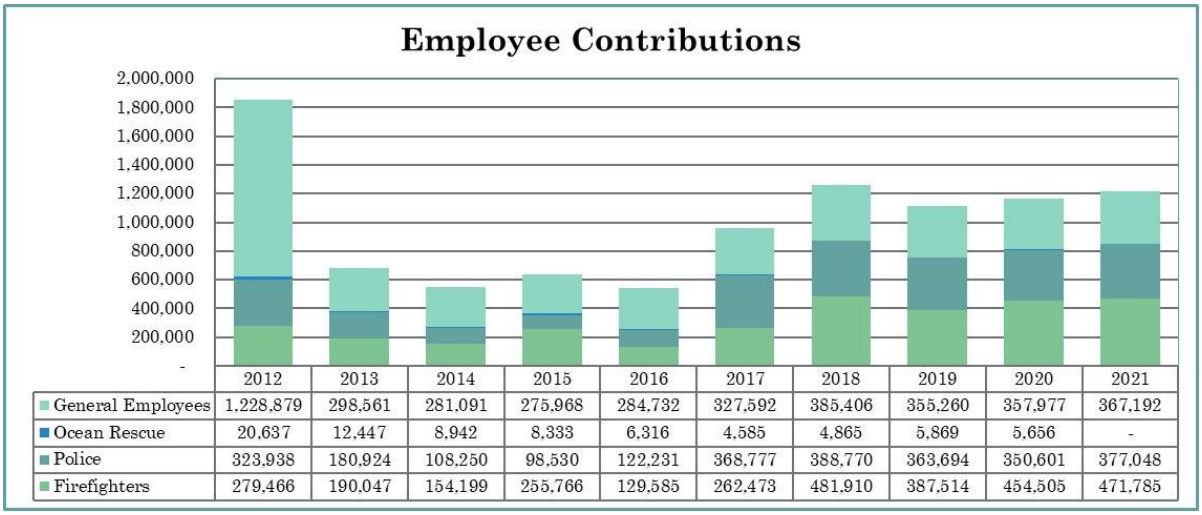
Town Retirement Contributions	FY2022	FY2023	$ Change	% Change
General Employee DB	$3,636,738	3,493,970	($142,768)	-3.93%
Lifeguards DB	195,379	182,855	($12,524)	-6.41%
Police DB	3,521,362	3,446,777	($74,585)	-2.12%
Fire-Rescue DB	4,392,526	4,333,641	($58,885)	-1.34%
Total DB Contribution	***$11,746,005***	***$11,457,243***	***($288,762)***	***-2.46%***
Total DC Contribution	**$638,746**	**$745,010**	**$106,264**	**16.64%**
Total Town DB and DC Contribution	**$12,384,751**	**$12,202,253**	**($182,498)**	**-1.47%**

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



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Employees	1,873,887	1,856,320	1,908,865	2,414,960	2,997,898	3,093,941	3,276,537	3,560,240	3,636,738	3,493,970
Ocean Rescue	125,294	144,734	152,086	157,411	163,443	188,431	204,527	210,518	215,911	195,379
Police	1,979,219	2,144,661	2,233,214	2,832,558	2,870,523	3,206,438	3,200,781	3,653,689	3,521,362	3,446,777
Firefighters	2,071,503	2,223,585	2,285,579	2,676,124	3,263,383	3,676,531	3,854,982	4,362,652	4,392,526	4,333,641

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



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Employees	1,228,879	298,561	281,091	275,968	284,732	327,592	385,406	355,260	357,977	367,192
Ocean Rescue	20,637	12,447	8,942	8,333	6,316	4,585	4,865	5,869	5,656	-
Police	323,938	180,924	108,250	98,530	122,231	368,777	388,770	363,694	350,601	377,048
Firefighters	279,466	190,047	154,199	255,766	129,585	262,473	481,910	387,514	454,505	471,785

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	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2023 Budget
General	$445,592	$450,148	$620,455	$631,738	$733,205
Lifeguards	5,155	2,356	6,386	7,008	11,805
Total	**$450,747**	**$452,504**	**$626,841**	**$638,746**	**$745,010**

Health Insurance (OPEB) Trust (610)

The actuarially determined transfer to the OPEB trust from the General Fund in the FY23 budget is $331,217. This amount is $2,998 less than FY22. The funded ratio in the September 30, 2021, actuarial report was 147.8% at the 5% rate.

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

Worth Avenue Special Assessment District

The budget for the Worth Avenue Special Assessment District is included in the Capital Funds and the Debt Service section of the budget document. The budget includes funding for maintenance

and debt service. These costs are fully offset by the assessments charged to property owners within the district.

Tentative Millage Rate

Resolution No. 091-2022 adopts a tentative millage rate of 2.8966. This rate is set at the same rate as last year in case changed circumstances and/or Town Council decision later this summer require the final millage rate to be set higher than the proposed rates under consideration. Florida law requires a first class mailing to all taxpayers if the millage rate is increased above the tentative millage rate adopted by the Town Council prior to the September public hearings. The final millage rate will be set at the public hearings in September.

Long-Term Financial Plan

The Long-Term Financial Plan (LTFP) will be updated with the FY23 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 FY23 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 14, 2022, at 5:01pm
- Second Public Hearing – September 22, 2022, at 5:01pm

Conclusion

This concludes the executive summary portion of the FY23 proposed budget. Please see the documents that follow this summary for detailed information about the FY23 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 14, 2022

Section of Agenda
Fiscal Year 2023 Proposed Budget

Agenda Title
Fiscal Year 2023 Proposed Budget

Presenter
Jane Le Clainche, Director of Finance

ATTACHMENTS:

- **FY23 Proposed Budget**

TOWN OF PALM BEACH

Town Manager's Office

TENTATIVE - SUBJECT TO REVISION

SPECIAL TOWN COUNCIL MEETING

AGENDA

TOWN COUNCIL CHAMBERS

THURSDAY, JULY 14, 2022

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 FY23 BUDGET**
Kirk Blouin, Town Manager

A. FY 2023 Proposed Budget

B. General Fund

1. Review of General Fund Revenues for FY2023.
Jane Le Clainche, Director of Finance

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) Human Resources

Post Office Box 2029 * 360 South County Road * Palm Beach, Florida 33480
Telephone (561) 838-5410 * Facsimile (561) 838-5411 * townmanager@townofpalmbeach.com

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

Jane Le Clainche, Director of Finance

E. Capital Improvement Funds

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

H. Paul Brazil, Director of Public Works

F. Enterprise Fund Budgets

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

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

G. Internal Service Funds

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

Jane Le Clainche, Director of Finance

H. Trust and Agency Funds

1. Pension Funds
2. OPEB Trust

Jane Le Clainche, Director of Finance

VI. **RESOLUTION NO. 091-2022** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Approving a Proposed Operating Millage Rate of 2.8966 for the Tentative Fiscal Year 2023 Budget; Approving the Computed Rolled Back Millage Rate of 2.4843 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 2023 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.

Jane Le Clainche, Director of Finance

VII. **RESOLUTION NO. 092-2022** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Recreation Department Fees for Fiscal Year 2023.

Mark Bresnahan, Director of Recreation

VIII. **RESOLUTION NO. 093-2022** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Golf Fees for Fiscal Year 2023.

Mark Bresnahan, Director of Recreation

IX. **RESOLUTION NO. 094-2022** 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 2023.

Carolyn Stone, Assistant Town Manager

X. **RESOLUTION NO. 095-2022** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Adopting Revised Fees Related to Fire Prevention and Special Assignment Overtime for Police Officer and Fire-Fighter Deployments beginning for Fiscal Year 2023.

Jane Le Clainche, Director of Finance

XI. **ANY OTHER MATTERS**

XII. **ADJOURNMENT**

PLEASE TAKE NOTE:

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

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

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TOWN OF PALM BEACH EXECUTIVE SUMMARY

Proposed Budget for Fiscal Year 2022-2023

Town of Palm Beach, Florida

July 14, 2022

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 FY2023 budget is the result of the fifth year of hard work 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 $2.3 million surplus in FY21. We expect to have another surplus for FY22. 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 the current values of real estate has allowed us to propose a budget that contains a tax cut for homestead and some non-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.
- ✓ The Human Resources Department 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.

- ✓ Finance has developed, produced and released a new Annual Report detailing the fiscal year end 2021 financial information, accomplishments and future initiatives.
- ✓ The Purchasing Division has begun to write all contracts and/or agreements and filtering them through legal review. They now review KPI's of vendor performance as a tool to renew contracts or defining a plan for improvement. They also serve as a repository for all contracts and agreements within a contract management system. The Division will now be titled Procurement and Contract Management Division.
- ✓ Consultants have been selected and are beginning the process of code reform.
- ✓ A permitting software system has been selected for the Planning Zoning and Building Department and the implementation will begin soon.
- ✓ Staff has been working with the Strategic Planning Committee to develop a new strategic plan. This plan will be released during the spring of 2023.
- ✓ The Town-wide undergrounding project is now in Phase 4 and Phase 5 with Phase 6 starting shortly.
- ✓ A facilities assessment has been performed and the Capital Projects budget has been updated to reflect the findings of this assessment.
- ✓ The Town is in the implementation phase of ongoing resiliency efforts.
- ✓ The Town is actively exploring water feasibility options for future water use.
- ✓ The number of construction site monitors have been increased to resolve the issues experienced at these sites.
- ✓ The number of police officers have been increased to promote high visibility in the community to increase interaction with business, schools, and religious institutions in Town.
- ✓ The North Fire-Rescue staff will be relocated to temporary trailers for the station reconstruction efforts.
- ✓ The Mandel Recreation Center and the Seaview and Phipps Tennis centers are having record years.
- ✓ Marina revenues will exceed expectations in the initial year of operations.
- ✓ Golf revenues continue to set records.

General Fund

FY23 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 memorandums that are included in each department section of this document that highlights the major changes for each program.

FY23 General Fund Revenues

Property Taxes

FY22 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 FY22 was 17.85%. This means for every $100 paid in taxes only $17.85 stays in the Town.

Below are the taxing districts and the adopted millage rates for FY22 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 72.05% of all taxes paid in the Town followed by the Town of Palm Beach at 17.85% with the other taxing districts making up the balance of 10.1%.

Taxing Authority	FY22 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	6.8750	$6,875	42.37%	$141,609,992
Palm Beach County	4.8149	$4,815	29.68%	$99,176,429
Palm Beach	2.8966	$2,897	17.85%	$59,663,637
Health Care District	0.7261	$726	4.48%	$14,956,075
Children Services	0.6233	$623	3.84%	$12,838,619
South Florida Water Mgmt	0.2207	$221	1.36%	$4,545,938
Everglades Construction	0.0365	$37	0.22%	$751,820
Florida Inland Navigation	0.0320	$32	0.20%	$659,130
Grand Total	16.2251	$16,225	100.00%	$334,201,640

The total taxes paid per million of taxable value in the Town in FY22 was $16,225 a decrease of $269 from FY21. Of that amount, $2,897 stayed in the Town to pay for services and the remaining $13,328 went to other taxing districts. A breakdown by taxing district for a $1 million homesteaded property using the FY22 tax rates is shown below.

FY23 Millage Rate

The millage rate table below shows the FY23 proposed rate, the $0 increase for homestead properties rate, both versus the FY22 millage. The proposed FY23 millage rate of 2.5903 represents a 10.57% reduction from FY22 and a $214 reduction in taxes per million for homesteaded properties and a $48 reduction for non-homestead properties based on the 10% cap, as defined by State law, for these properties. We have also included the millage rate representing a $0 change for homestead properties. With this higher millage the Town would generate an additional $8,548,439 in property tax revenue some or all of which could be used to fund resiliency efforts, capital projects, accelerate the reduction in the return assumption from 6.6% in FY22 to 6.0% in FY23 for the retirement fund (an additional cost of $1,923,769), and still provide a tax decrease. If there are 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.

	FY22 Millage Rate	FY23 Millage Rate $0 Increase for Homestead	FY23 Proposed Millage Rate
Millage Rate	2.8966	2.8082	2.5903
Tax Revenue	$59,663,700	$68,212,139	$62,919,808
Revenue Increase over FY22	n/a	$8,548,439	$3,286,108
Millage % Increase/Decrease vs. FY22	n/a	(3.05%)	(10.57%)
Homestead Value Increased by 3.0%	$1,000,000	$1,030,000	$1,030,000
Town Taxes	$2,752	$2,752	$2,572
Increase/(Decrease) over FY22	n/a	($0)	($214)
Non-Homestead Tax Increase (Decrease) Max 10%	n/a	$192	($48)

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 2.4843. This millage would represent a 14.23% decrease from the FY22 millage and would provide the homestead property owner a $317 per million reduction in taxes. The rolled-back rate is required to be announced at the public hearings in September.

Revenues

The FY22 revenue budget estimates were conservative. For FY22 to date, many of the revenue sources are exceeding budget expectations. The FY23 proposed revenues represent a conservative increase over FY22. The revenue budget by type for the General Fund for FY23 compared to FY22 is shown on the table below:

Revenue	FY2022	FY2023	FY21 vs. FY22 Difference	% Change
Ad Valorem Taxes	$59,663,700	$62,919,808	$ 3,256,108	5.46%
Non Ad Valorem Taxes	6,710,500	6,672,100	(38,400)	-0.57%
Licenses & Permits	4,419,233	5,012,400	593,167	13.42%
Intergovernmental	1,121,700	1,181,000	59,300	5.29%
Charges for Services	6,172,500	7,823,200	1,650,700	26.74%
Fines and Forfeitures	1,025,500	943,200	(82,300)	-8.03%
Investment Earnings	359,811	235,000	(124,811)	-34.69%
Miscellaneous	499,500	332,700	(166,800)	-33.39%
Transfers from the Enterprise Funds	3,736,665	6,164,921	2,428,256	64.98%
Transfers from unassigned fund balance for Contingency and Compensated Absences	5,431,464	3,429,500	(2,001,964)	-36.86%
Total Revenues	$89,140,573	$94,713,829	$ 5,573,256	6.25%

Significant highlights for General Fund FY23 revenues include:

- The Property Appraiser's Preliminary Certification issued June 28, 2022, showed existing property taxable values in the Town have risen 18.07% over the prior year. The total taxable value is $25,569,115,619.
- The amount included for property tax represents the taxes generated from a millage rate of 2.5903 that represents a $214 decrease per million for homestead property owners.
- The Non Ad Valorem tax revenue has decreased based on current trends.
- The increase in Licenses and Permits is due to the high volume of current activity expected to continue into FY23.
- The Intergovernmental revenue increase is due to improvements in State sales tax receipts.
- Charges for services increased mostly due to proposed increases for special assignment overtime, parking meter fees and usage. Fire Prevention fee modifications are also being proposed. Staff is proposing fee increases for both special assignment overtime and parking meters. In addition, Recreation fees also increased due to the expectations that usage will continue at historically high levels during the FY23 season. Resolutions to approve the Recreation fee increases, Special Assignment Overtime fee increases and modifications in the Fire Prevention fees are included later in the document. These increases are being proposed due to additional contractual, labor and maintenance costs. The parking meter fee increases will be reviewed by the Business and Administrative

Committee at their meeting on Friday July 15th and a Resolution will be presented at the August Town Council meeting with their recommendation.

- Fines and forfeiture revenue decreased based on current trends.
- Investment earnings have decreased 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 $620,465 from the Marina Fund which represents General Fund allocated costs of services such as Finance, Human Resources, Town Manager and a small portion of Public Works. The transfer from the Building Enterprise Fund of $5,519,456 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 actual costs have been much higher than originally anticipated. A true-up of the transfer for FY22 will be done at the end of the fiscal year and the funds will be transferred to the General Fund.
- Transfers from fund balance represent transfers for Contingency and the compensated absence payouts for the year. In addition, the estimates for the reconstruction of the North Fire-Rescue station have been modified, and a transfer of $2 million is proposed for additional funding for this project.

General Fund Expenditures

General Fund expenditures have increased by 6.25% from FY22. The details by expenditure category are shown in the table below.

Expenditure Category	FY2022	FY2023	FY22 vs. FY23 Difference	% Change
Salary and Wages	$27,950,544	$31,365,775	$ 3,415,231	12.22%
Pension Benefits	11,646,771	11,459,552	$ (187,219)	-1.61%
Other Employee Benefits	6,624,587	7,564,885	$ 940,298	14.19%
Contractual	11,187,512	13,205,563	$ 2,018,051	18.04%
Commodities	1,693,282	1,932,622	$ 239,340	14.13%
Depreciation/Capital Outlay	2,279,381	2,509,665	$ 230,284	10.10%
Subtotal Operating Expenditures	61,382,077	68,038,062	$ 6,655,985	10.84%
Library	363,230	374,127	$ 10,898	3.00%
Transfer to the Risk Insurance Fund	2,173,487	2,274,106	$ 100,619	4.63%
Transfer to Capital Improvement Program	8,428,200	6,871,020	$ (1,557,180)	-18.48%
Transfer to Underground Utility Fund	176,550	191,116	$ 14,566	8.25%
Transfer to the Debt Service Fund	5,676,719	5,680,666	$ 3,947	0.07%
Transfer to Coastal Management Fund	4,920,310	5,264,732	$ 344,422	7.00%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	$ -	0.00%
Contingency	600,000	600,000	$ -	0.00%
Subtotal Transfers and Contingency	27,758,496	26,675,767	$ (1,082,729)	-3.90%
Total General Fund	$89,140,573	$94,713,829	$ 5,573,257	6.25%
FTE Totals	350.43	362.59	12.16	3.47%

Highlights for General Fund expenditures are as follows:

Total operating expenditures increased $6,655,985 or 10.84% from FY22. Total transfers and other expenses decreased $1,082,729 or 3.9%. Details of the changes are as follows:

***Operating Expenditures**:*

- Tentatively, $3,415,231 has been earmarked to pay for increased salary and wages, and the increase in FTEs allocated to the General Fund of 9.6 (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. Last year we 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 alone, would result in an 8.9% COLA resulting in a budget cost of $2,294,643. In addition to CPI index the Town Council should consider current and future budgetary needs and concerns, long term impacts particularly to pension and local market comparables, which will be provided for review and consideration, before adopting a salary and wage policy for FY23.
  - We reached out to the actuary to provide us an estimate of the pension impact of adding the full 8.9% to the salaries of employees that are not at the top of their ranges. His preliminary estimate showed an increase to the Town Contribution for FY 2025 of approximately $350,000 and an increase to the UAAL of between $1.8 million to $2.0 million in the 9/30/23 actuarial valuation.
  - The Town Council could consider two other options to reduce or eliminate the pension impact. These options include, paying out the total amount in a non-pensionable lump sum, or; adding a COLA of 2% to salaries and the balance in a non-pensionable lump sum. (The 2% COLA would keep the salaries within the pension assumptions).
- 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 as well as effective compensation administration practices. 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 decreased in the general fund by a total of $187,219 due to investment gains in FY21. The General Fund portion of the defined benefit costs decreased by $302,389 offset by the defined contribution cost increase of $112,418.
- Other employee benefit costs increased by $940,298 or 14.19%. Health insurance costs increased for the first time since 2013. Total Town funding for health insurance increased

by $737,914 with $619,016 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 FY23 are $12,393.

- FICA tax increased by $257,655 due to the increase in the salary budget. The Longevity/Bonus program increased by $42,937. Last year the Federal government adopted Juneteenth (June 19th) as a federal holiday. After a thorough canvassing of some 50 municipalities, it was determined that approximately half of the local municipalities, including Palm Beach County have established Juneteenth has an official holiday. The holiday has been added to the FY23 budget pending approval and we will begin to observe the holiday on June 19, 2023.
- Included in Other Employee Benefits is the Transfer to the OPEB trust. The transfer to the OPEB trust fund decreased by $2,998. In the most recent actuarial report, the Town's funding level was 147.8% funded using a 5% return assumption.
- Over half of the increase in contractual costs ($2,018,051) is due to increases in sewage treatment and disposal costs of $1,027,162 as defined by the East Central Regional Water Reclamation Facility (ECR), the remaining increase includes the addition of cloud computing services of $150,000, IT support costs of $65,000, software maintenance $214,487, merchant service charges for parking meters increased $38,800. Upgraded traffic software and licensing $67,600, contracted garbage collection $112,700, consultant for landfill $40,000, landscape contracting increase of $124,153, increases in facilities maintenance $135,900 and traffic studies $42,000.
- The increase in commodities of $239,340 is related to additional software $41,900, higher fuel costs $125,010, uniforms $8,450, cleaning supplies $27,700 and other supply budgets throughout the budget $18,950.
- Depreciation/Capital outlay costs increased $230,284. Most of the increase ($175,000) is due to IT equipment that includes: A virtual environment technology refresh to replace aging technology, consolidation of old servers, technology improvements to the Council Chambers and EOC and Public Works Conference room and funding of $92,137 for the shortage in the Equipment Replacement Fund for an ambulance and fire engine replacement. These increases are offset by a decrease in depreciation funding.
- The funding for the Four Arts Library will increase by $10,898. This funding is now tied to CPI with a cap of 3%.

***Transfers and Other**:*

- The transfer to the Risk Fund increased by $100,619 due to anticipated increases in the insurance market.
- The annual transfer to the Capital Improvement Fund increased by $442,820 or 10% over FY22 to improve funding levels for facility projects that have been added as the result of a facilities study that was completed this year. Costs for the North Fire Rescue Station are

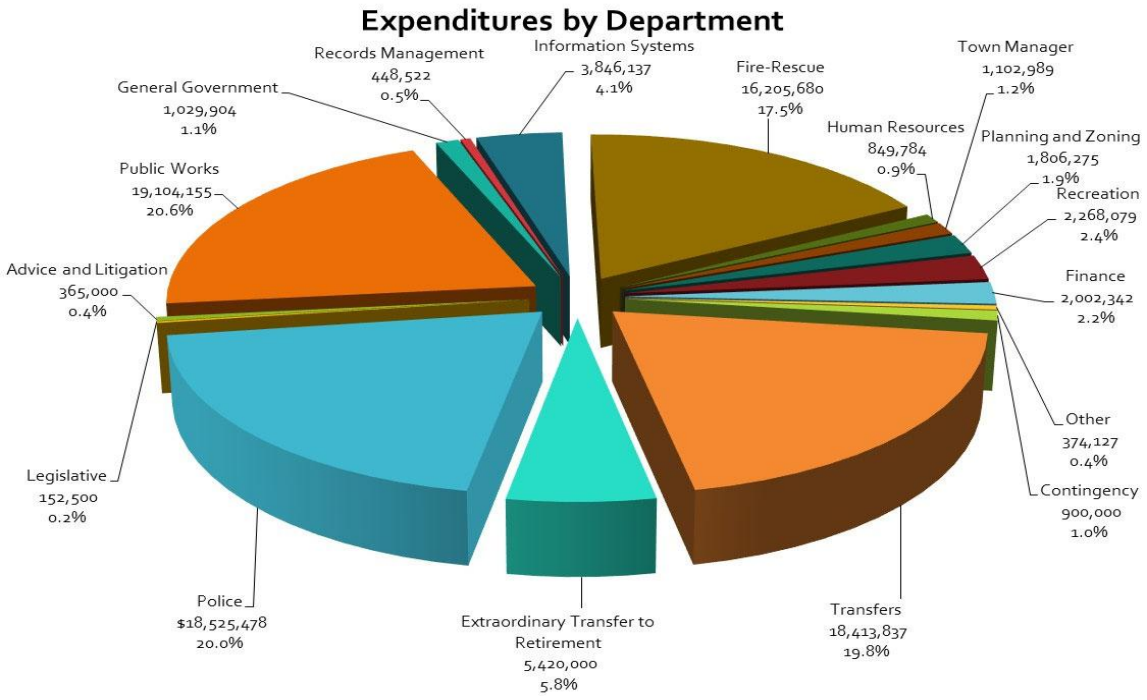
expected to be higher than had been budgeted in FY22, so we have included an additional $2,000,000 to the budget. This additional transfer will be from General Fund reserves.

- The transfer to the Underground Utility Fund represents funding to pay for the Project Manager's salary and benefits.
- The transfer to the debt service fund increased by $3,947.
- Coastal funding has been increased by 7% or $344,422. The estimates for the Mid-Town seawall replacement have been updated and additional annual funding is included in the budget and future annual contributions will also be increased. 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.

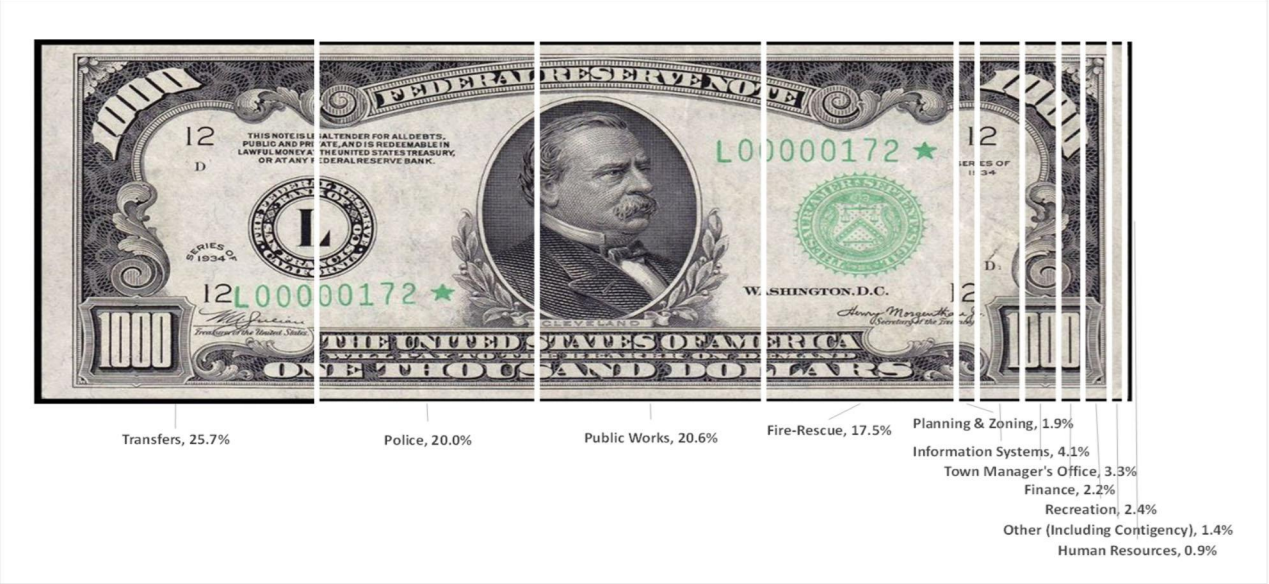
Funding By Department

Departmental Expenditures

The three largest departments, Police, Fire-Rescue and Public Works, account for over 58.1% of the Town budget. The transfers mentioned above account for another 26.6% for a total of 84.7% of the total Town budget. All other general government and administrative departments make up the balance of 15.3%. The charts below and on the following page provide a graphic example of expenditures by each department and transfer.



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



Fund Balance

The General Fund Unassigned Fund Balance as of September 30, 2021, was $28,001,332. This amount was $10,408,316 above the policy-required minimum. The FY23 budget includes a transfer of $600,000 from fund balance to fund the contingency. We are proposing a $2,000,000 transfer from reserves to fund the additional estimated costs for the North Fire-Rescue Station. After these transfers, the remaining unassigned fund balance will be $25,401,332. Estimated compensated absence payouts totaling $829,500 will be paid from the reserve for compensated absences. Total excess reserves in all Town funds as of September 30, 2021, were $25,123,830.

For FY22, revenues are exceeding the budget estimates and are at 86.1% through May, and expenditures are close to budget estimates at 66.8% to date. We expect another surplus this fiscal year.

Compensation Update

People & Culture staff conducted an annual market assessment to ensure the Town's pay ranges remain competitive within the Palm Beach County market and at the 75th percentile for public safety. Twenty (20) percent of all general positions and all sworn and certified positions were studied. The analysis of public safety market pay ranges resulted in increases to the minimum and maximum for all positions on the Fire Rescue step plan in order to bring the minimum and maximum to the 75th percentile inclusive of a Cost of Living Adjustment (COLA). The Police step plan will be increased for the Police Officer and the Police Sergeant position to bring the minimum and maximum to the 75th percentile inclusive of a Cost of Living Adjustment (COLA). The Police positions not of the Police step plan (Police Management) were also analyzed and resulted in

increases to the minimum and maximum for all positions to bring the minimum and maximum to the 75th percentile.

The 20% of General employees that were studied this year remain competitive and within policy with thirteen exceptions. Thirteen positions were found to be below the 65th percentile of the market and have been re-graded so that the maximum is between the 65th and 75th percentile. In order to remain competitive for the rest of the General positions, we have increased the salary ranges by 3% for all other General positions (unless they are at or above the 75th percentile).

Moving forward, due to the unstable market, People & Culture has determined a more proactive approach is required in order to ensure that all Town salaries remain market competitive in the coming years. Rather than undertaking a costly five-year comprehensive Town salary survey, we propose to raise the annual review of all general positions from 20% to 33% to ensure that all positions are consistently reviewed within a three-year period. It also proposes a more appropriate and market-typical salary administration approach to ensure that salary scales are adjusted upwards on an annual basis from 25% to 50% of the CPI, thereby preventing the current practice of pay crowding at the top of each scale and avoiding the need for larger adjustments during those years when increased fiscal restraint is required.

Personnel Complement

Total FTE includes full time employees and part time no benefits employees (PTNB). The total personnel complement (for all funds Town-wide) for FY23 is 362.59 full-time equivalent personnel (FTE), which is a net increase of 12.16 FTE from the adopted FY22 budget. The increase of 12.16 FTEs in FY23 is made up of the following changes in full time and part time positions:

Department	Roles	# FTEs	Comments
IT	Applications Specialist	1	Enhanced IT systems and cyber security
Planning, Zoning & Building	Administrative Support	1	Costs absorbed by increased revenues
People & Culture	Specialist	.25	PT to Full Time
People & Culture	Benefits Specialist	1	Outsourced in previous budget
Recreation	Administration	1	Support Operations
Police	Police Officers	4	Increased security
Police	Parking Enforcement	2	Increased enforcement
Police/ Planning, Zoning, Building	Construction Site Monitors	2.25	Shifted to full time FTEs for site monitoring. In addition to the 1.75 in FY22 for a total of 4
Planning, Zoning & Building	Zoning Technician	1	Costs absorbed by increased revenues
Recreation	Pro Shop	1	Costs absorbed by increased revenues
Planning, Zoning & Building	Building Inspector	-1	Reorganization
Planning, Zoning & Building	Combo Plan Reviewer	-1	Reorganization
Recreation	Part Time FTE's	-0.34	Change annually based on needs
Total FTE additions		12.16	

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 FY23, we expect to finish construction of Phase 4 North and Phase 3 South. During FY23 work will continue on Phase 5 North and South 6 North and South and begin Phases 7 North and South. The entire project is expected to be completed in 2026.

In addition to the FY23 budget, a cash flow projection through 2026 using the updated opinion of costs is included in the Town wide Underground Utility section. The forecast has been updated to include the annual transfer of $2.6 million of Marina surplus funds to offset the prior project deficits. This transfer was approved last year and is included in the FY23 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 ($187,426), and a portion is funded through the Coastal Management Fund ($509,135). The non-ad valorem revenue transfer from the General Fund for FY23 is $5,680,666.

The 2016B Series Revenue Bonds debt service appropriation of $723,513 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 FY23 on these bonds will be $3,848,755 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 FY23 will be $1,992,950 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, 2022, is shown on the table below:

Year Issued	*Outstanding Principal Balance September 30, 2022*	*Purpose*
2016A	$36,870,000	First Phase of the ACIP and Refund Outstanding Debt
2016B	$9,535,000	Worth Avenue Commercial District Project
2013	$4,205,000	Remaining Balance on Second Phase of ACIP
2018	$52,225,000	General Obligation Bonds for Town-wide Undergrounding Project
2019	$47,860,000	Taxable Refunding Revenue Bonds for Second Phase of the ACIP
2019	$4,285,000	Refunding of Remaining Balance of First Phase of ACIP Debt
2020	29,690,000	Marina Loan
2021	8,360,000	General Obligation Bonds for Town-wide Undergrounding Project
Total	**$193,030,000**	

As of September 30, 2022, the Town's net bonded debt will amount to 15.1% of the legal limit of $1,278,455,781 (5% of preliminary FY23 taxable value of $25,569,115,619).

Capital Improvement Funds (307, 309, 311)

For FY23, the following items totaling $9,308,345 are included in the Capital Improvement Fund (307):

- Pavement Management - $1,000,000
- Drainage Improvements - $1,325,000
- Sanitary Sewage System Improvements - $2,475,000
- Town Facility Improvements - $3,408,345
- 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 $4,871,020 an increase

of $442,820 from FY22 due to the addition of the Town facility improvements that reflect the recommendations from a facilities study conducted in FY22. The study and allocation from the operating budget lend itself to improved financial planning and less reliance on transfers from reserves.

The American Rescue Plan (ARP) will provide the Town funding for sewer and drainage projects. We currently expect to receive a total of $4,415,526 from this source and have received the first of two installments of $2,207,763.

Coastal Management

The Coastal Management Fund (309) is used to fund the construction costs of the coastal projects. The details of the FY23 budget for Coastal Management can be found in the Annual Budget Document. This plan has been updated by Public Works to include estimates for future projects based upon current costs. The plan includes resiliency projects such as the Mid-Town seawall. The costs estimates have increased to $18.5 million for this project and $7 million per year for the next two years has been added to the program. 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 $344,422 or 7% to begin to offset the Mid-Town seawall costs. The additional funding from the FY23 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. FY22 has been a very successful year. The success is due in part to improvements in branding, marketing, and financial planning. To date through May, revenues exceed budget estimates by $1,507,668. The FY23 revenue budget is projected to be 31% or $3,024,239 higher than FY22 budget. The expenditure budget has increased by 18.6% or $447,109 due to increases in the submerged land lease, which is based on revenues, increases in salaries and benefits, promotional advertising, electricity, and contractual services. The projected net income for FY23 is 113% higher than the forecast prepared last year.

Par 3 Golf Course

Pending the Town Council approval of the recommended fees, Par 3 revenues are projected to increase over end of year estimates during FY23. The various FY23 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 $803,626 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 $236,538. Additional deductions

from the operating profit include transfers for debt service ($187,426), contingency ($130,169) and the general fund transfer ($25,000).

To date, for FY22, the Par 3 revenues are above estimates at 102% of budget and will end the year well 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. FY22 revenues are expected to be higher than budget and will provide for a higher surplus than anticipated. Total revenues for FY23 are conservatively estimated to be $9,268,236 and total operating expenses are $8,268,236 which includes a transfer to the General Fund of $5,519,456, which is for the allocated costs that the General Fund provides to the building permit process. Building permit related revenues have increased by $1,227,797 due to the recent increase in building activity. After depreciation of $89,503 and a 5% operating expense contingency of $187,439 there is a projected reduction in reserves of $276,942.

For the past two years, the budget included a $3,200,000 transfer to the General Fund for allocated costs. This amount was based on an estimate when the fund was established. After two years of operations, there is a better understanding of the true allocated costs. The FY23 amount represents the new allocation. At the end of FY22, a calculation will be made based on the new allocation and a true-up amount will be transferred to the General Fund as directed in the Building Fund Reserve Policy adopted by the Town Council last year.

Internal Service Funds (501, 502, 320)

The transfer to the Risk Fund (501) has increased by $100,619 due to expected increases in the insurance market.

The transfer from all funds to the Health Insurance Fund (502) has increased for the first time since FY13 due to recent higher than normal claims experience. The increase in Town funding is $737,914 or 20%. During FY21 the fund had a deficit of $601,379. This was the first deficit since 2008. A deficit is also expected for FY22. These 2 past years maybe an anomaly influenced or caused by the pandemic and individual catastrophic events. Due to the increase, we are

proposing a 10% increase in employee contributions for their dependent health premiums. This is the first increase since 2014.

The Town of Palm Beach is proposing to re-establish a Town Clinic, located at Public Works, on Old Okeechobee Road in West Palm Beach. The former clinic, originally opened in 1973 and staffed by a Town employee nurse, administrative assistant and PT physician, was closed in 2016 when it was decided that similar services could be provided by outside contractors at a lower cost.

In the years following, the complexity and costs of managing multiple contractors and employee absenteeism resulted in a re-examination of the business model. The new model proposed differs from the former Town Clinic in that it will be fully outsourced (including the registered nurse practitioner, administrative support and physician oversight) to a single full-service provider. Concentra, is the #1 national provider that specializes in occupational health management and effective and efficient coordination and oversight of workers compensation claims. With a focus on total employee health and return on investment to municipalities, the clinic will provide a level of service that will greatly increase overall employee health, reduce employee absenteeism, and the need for at least five departments to manage and administer multiple providers. This model also has the potential to reduce the costs of overall health insurance premiums through preventative health, early detection, group pharma purchases, and decreased claims for all Town employees. The clinic budget in the first year is estimated at $347K of which $40K are startup costs. The budget allocated for the most current model in 2022 was 108K with considerable unbudgeted and invisible additional costs which are outlined in the attached Annexes. More information regarding the proposed clinic can be found in the Internal Service Funds Section of this document.

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

Trust Funds (600 & 610)

Retirement (600)

The FY23 actuarially determined contribution to the DB plan totals $11,457,243. The contribution decreased $288,762 due to the strong investment return for FY21. The return assumption will decrease from 6.6% in FY22 to 6.4% in FY23. If the Town Council chose to reduce

the assumption to 6% this year, the Town Contribution would increase by $1,923,769 and the UAAL would increase by $24,961,949.

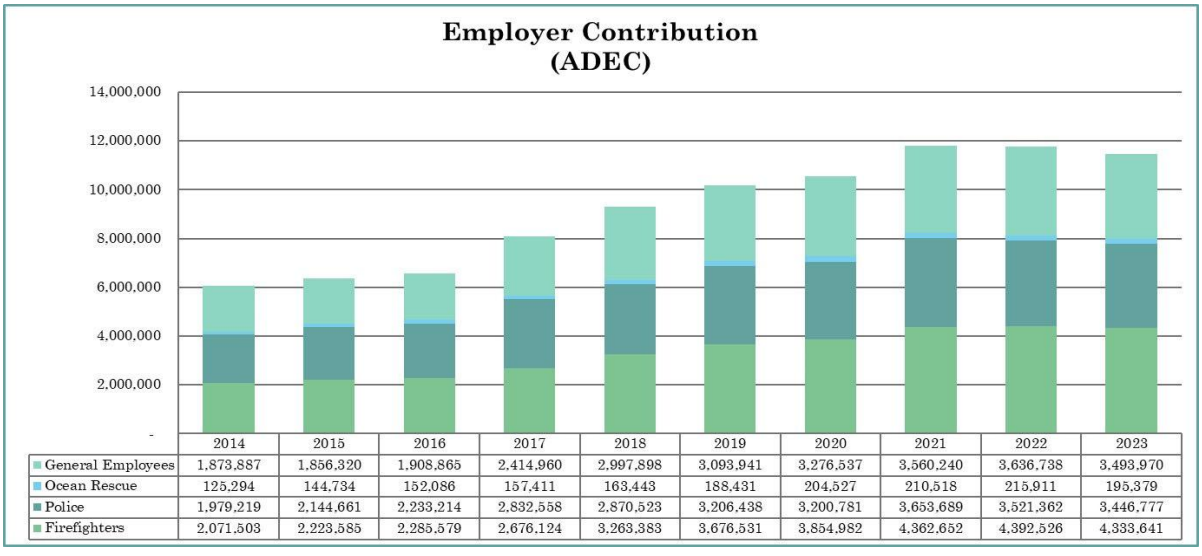
The budget also contains the $5,420,000 extraordinary contribution to the retirement plan. The funded ratio increased from 72.7% to 76.1% and the unfunded liability decreased from $94,163,607 to $85,333,977. Assuming all assumptions are realized the total Town contributions to the retirement system, including the extra Town contributions of $5.42 million per year are expected to be in the range of $12.2 to $16.8 million over the next 8 years and are then projected to decline to around $4.9 to $5.5 million.

The Town contribution amounts by employee group are shown below versus the FY22 contribution. Legacy plan costs represent $8,275,061 (72.2%) of the total and the costs for the ongoing plan are $3,182,182 (27.8%).

Town DB and DC Retirement Contributions

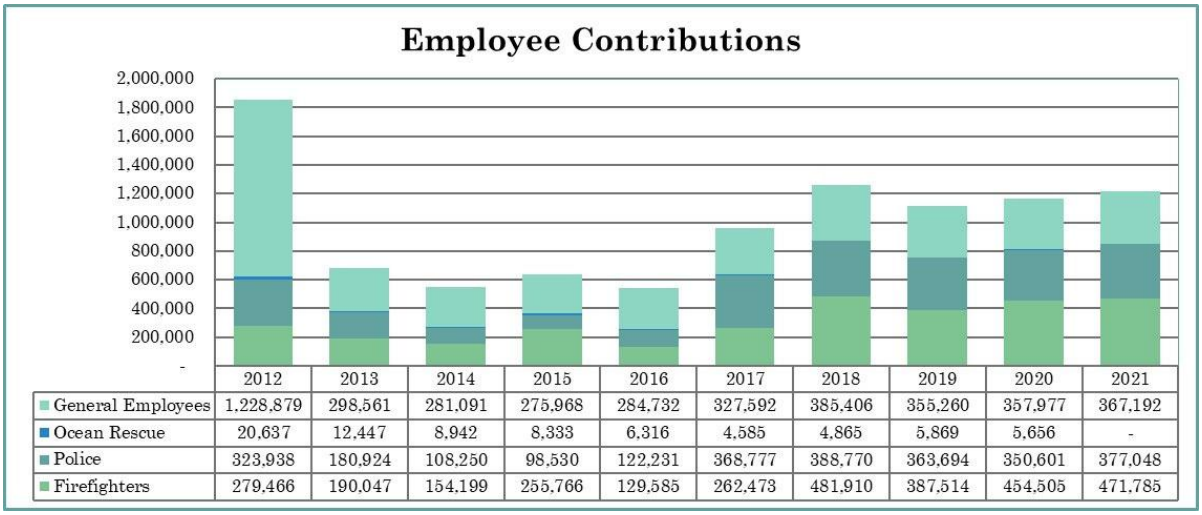
Town Retirement Contributions	FY2022	FY2023	$ Change	% Change
General Employee DB	$3,636,738	3,493,970	($142,768)	-3.93%
Lifeguards DB	195,379	182,855	($12,524)	-6.41%
Police DB	3,521,362	3,446,777	($74,585)	-2.12%
Fire-Rescue DB	4,392,526	4,333,641	($58,885)	-1.34%
Total DB Contribution	***$11,746,005***	***$11,457,243***	***($288,762)***	***-2.46%***
Total DC Contribution	**$638,746**	**$745,010**	**$106,264**	**16.64%**
Total Town DB and DC Contribution	**$12,384,751**	**$12,202,253**	**($182,498)**	**-1.47%**

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



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Employees	1,873,887	1,856,320	1,908,865	2,414,960	2,997,898	3,093,941	3,276,537	3,560,240	3,636,738	3,493,970
Ocean Rescue	125,294	144,734	152,086	157,411	163,443	188,431	204,527	210,518	215,911	195,379
Police	1,979,219	2,144,661	2,233,214	2,832,558	2,870,523	3,206,438	3,200,781	3,653,689	3,521,362	3,446,777
Firefighters	2,071,503	2,223,585	2,285,579	2,676,124	3,263,383	3,676,531	3,854,982	4,362,652	4,392,526	4,333,641

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



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Employees	1,228,879	298,561	281,091	275,968	284,732	327,592	385,406	355,260	357,977	367,192
Ocean Rescue	20,637	12,447	8,942	8,333	6,316	4,585	4,865	5,869	5,656	-
Police	323,938	180,924	108,250	98,530	122,231	368,777	388,770	363,694	350,601	377,048
Firefighters	279,466	190,047	154,199	255,766	129,585	262,473	481,910	387,514	454,505	471,785

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	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2023 Budget
General	$445,592	$450,148	$620,455	$631,738	$733,205
Lifeguards	5,155	2,356	6,386	7,008	11,805
Total	**$450,747**	**$452,504**	**$626,841**	**$638,746**	**$745,010**

Health Insurance (OPEB) Trust (610)

The actuarially determined transfer to the OPEB trust from the General Fund in the FY23 budget is $331,217. This amount is $2,998 less than FY22. The funded ratio in the September 30, 2021, actuarial report was 147.8% at the 5% rate.

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

Worth Avenue Special Assessment District

The budget for the Worth Avenue Special Assessment District is included in the Capital Funds and the Debt Service section of the budget document. The budget includes funding for maintenance

and debt service. These costs are fully offset by the assessments charged to property owners within the district.

Tentative Millage Rate

Resolution No. 091-2022 adopts a tentative millage rate of 2.8966. This rate is set at the same rate as last year in case changed circumstances and/or Town Council decision later this summer require the final millage rate to be set higher than the proposed rates under consideration. Florida law requires a first class mailing to all taxpayers if the millage rate is increased above the tentative millage rate adopted by the Town Council prior to the September public hearings. The final millage rate will be set at the public hearings in September.

Long-Term Financial Plan

The Long-Term Financial Plan (LTFP) will be updated with the FY23 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 FY23 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 14, 2022, at 5:01pm
- Second Public Hearing – September 22, 2022, at 5:01pm

Conclusion

This concludes the executive summary portion of the FY23 proposed budget. Please see the documents that follow this summary for detailed information about the FY23 budget. Staff will be prepared to answer any questions you may have.

Respectfully Submitted,

Kirk Blouin
Town Manager

cc: Department Directors

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BUDGET SUMMARY BY FUND TYPE

FY 23 Budget Summary by Fund Type, Revenues and Expenditures

	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
Revenues								
Ad Valorem Taxes	62,919,808	-	-	-	-	-	-	62,919,808
Non Ad Valorem Taxes	6,672,100	3,850,000	723,013	371,939	-	-	-	11,617,052
Licenses and Permits	5,054,400	-	-	-	9,906,285	-	-	14,960,685
Intergovernmental	1,137,500	-	-	1,500,000	-	-	-	2,637,500
Charges for Services	7,823,200	-	-	-	15,909,700	7,452,781	-	31,185,681
Fines and Forfeitures	943,200	-	-	-	40,000	-	-	983,200
Contributions/Grants	43,500	-	-	2,212,763	-	-	14,307,243	16,563,506
Gain/Loss on Investments	-	-	-	-	-	75,000	3,250,000	3,325,000
Interest Earnings	235,000	100,000	500	847,100	50,000	300,000	16,325,000	17,857,600
Miscellaneous	290,700	224,900	-	-	36,500	-	5,000	557,100
Interfund Transfers	6,164,921	3,291,116	6,377,227	12,823,801	-	2,274,106	5,751,217	36,682,388
Subtotal	91,284,329	7,466,016	7,100,740	17,755,603	25,942,485	10,101,887	39,638,460	199,289,520
Appropriations from Fund Balance	3,429,500	26,535,105	184,999	44,322,770	1,188,943	5,882,785	-	81,544,102
Total Revenues	94,713,829	34,001,121	7,285,739	62,078,373	27,131,428	15,984,672	39,638,460	$280,833,622
Expenditures								
Salaries and Wages	31,365,775	143,804	-	139,302	2,751,508	225,693	185,316	34,811,398
Employee Benefits	18,693,220	47,312	-	54,512	1,475,987	6,917,299	2,575,384	29,763,714
Contractual	13,205,563	29,961,000	7,500	26,161,544	4,591,855	2,421,566	23,747,463	100,096,491
Commodities	1,932,622	250	-	6,200	692,497	5,035	1,404	2,638,008
Depreciation/Capital Outlay	2,509,665	-	-	33,526,845	2,469,309	2,415,079	-	40,920,898
Debt Service	-	3,848,755	7,278,239	-	1,992,950	-	-	13,119,944
Interfund Transfers	26,032,857	-	-	1,009,135	9,640,396	-	-	36,682,388
Other	974,127	-	-	1,180,835	463,593	4,000,000	-	6,618,555
Subtotal	94,713,829	34,001,121	7,285,739	62,078,373	24,078,095	15,984,672	26,509,567	264,651,396
Transfer to Fund Balance/Retained Earnings	-	-	-	-	3,053,333	-	13,128,893	16,182,226
Total Expenditures	94,713,829	34,001,121	7,285,739	62,078,373	27,131,428	15,984,672	39,638,460	280,833,622
Financial Ratios								
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	66.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22.40%
Ad Valorem Taxes per capita (9,245 population)	$6,806	$0	$0	$0	$0	$0	$0	$6,806
Total expenditures per capita (9,245 population)	$10,245	$3,678	$788	$6,715	$2,935	$1,729	$4,288	$30,377
Personnel as a percentage of the total budget	33.12%	0.42%	0.00%	0.22%	10.14%	1.41%	0.47%	12.40%
Capital expenditures as percentage of total fund budget	2.65%	0.00%	0.00%	54.01%	9.10%	15.11%	0.00%	14.57%
Capital expenditures per capita (9,245 population)	$271	$0	$0	$3,626	$267	$261	$0	$4,426

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GENERAL FUND REVENUES AND EXPENDITURES

Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison
Fiscal Years 2022 - 2023

	Budget FY2022	Budget FY2023	FY22 vs. FY23 $ Difference	FY22 vs. FY23 % Change
Revenues				
Ad Valorem Taxes	$59,663,700	$62,919,808	$3,256,108	5.46%
Non Ad Valorem Taxes	6,710,500	6,672,100	-$38,400	-0.57%
Licenses & Permits	4,419,233	5,054,400	$635,167	14.37%
Intergovernmental	1,121,700	1,181,000	$59,300	5.29%
Charges for Services	6,172,500	7,823,200	$1,650,700	26.74%
Fines and Forfeitures	1,025,500	943,200	-$82,300	-8.03%
Investment Earnings	359,811	235,000	-$124,811	-34.69%
Miscellaneous Revenues	499,500	290,700	-$208,800	-41.80%
Interfund Transfers	536,665	645,465	$108,800	20.27%
Transfer From Fund Balance	5,431,464	3,429,500	-$2,001,964	-36.86%
Transfer from Building Fund	3,200,000	5,519,456	$2,319,456	72.48%
Total Revenues	**$89,140,573**	**$94,713,829**	**$5,573,256**	**6.25%**
Expenditures				
Department				
Legislative	$152,500	$152,500	$0	0.00%
General Government	1,004,050	1,029,904	$25,854	2.57%
Town Manager	947,587	1,102,989	$155,402	16.40%
Town Clerk	357,145	448,522	$91,377	25.59%
Advice and Litigation	365,000	365,000	$0	0.00%
Human Resources	729,523	849,784	$120,261	16.48%
Information Systems	3,072,318	3,846,137	$773,819	25.19%
Finance	1,865,675	2,002,342	$136,667	7.33%
Recreation and Tennis	2,049,732	2,268,079	$218,347	10.65%
Planning/Building/Zoning	1,579,265	1,806,275	$227,010	14.37%
Library	363,230	374,127	$10,897	3.00%
Fire-Rescue	15,346,841	16,205,680	$858,839	5.60%
Police	16,877,684	18,525,478	$1,647,794	9.76%
Public Works	16,700,542	19,104,155	$2,403,613	14.39%
Contingency	600,000	600,000	$0	0.00%
Transfer to Other Funds				
Transfer to CIP	4,428,200	4,871,020	$442,820	10.00%
One time transfer to CIP for NFRS	4,000,000	2,000,000	-$2,000,000	-50.00%
Transfer to Coastal	4,920,310	5,264,732	$344,422	7.00%
Transfer to UU Fund	176,550	191,116	$14,566	8.25%
Transfer to Debt Service	5,676,719	5,680,666	$3,947	0.07%
Transfer to Risk Fund	2,173,487	2,274,106	$100,619	4.63%
Transfer to OPEB Trust Fund	334,215	331,217	-$2,998	-0.90%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	$0	0.00%
Total General Fund Expenditures	**$89,140,573**	**$94,713,829**	**$5,573,256**	**6.25%**
Revenues Over/(Under) Expenditures	**$0**	**$0**		

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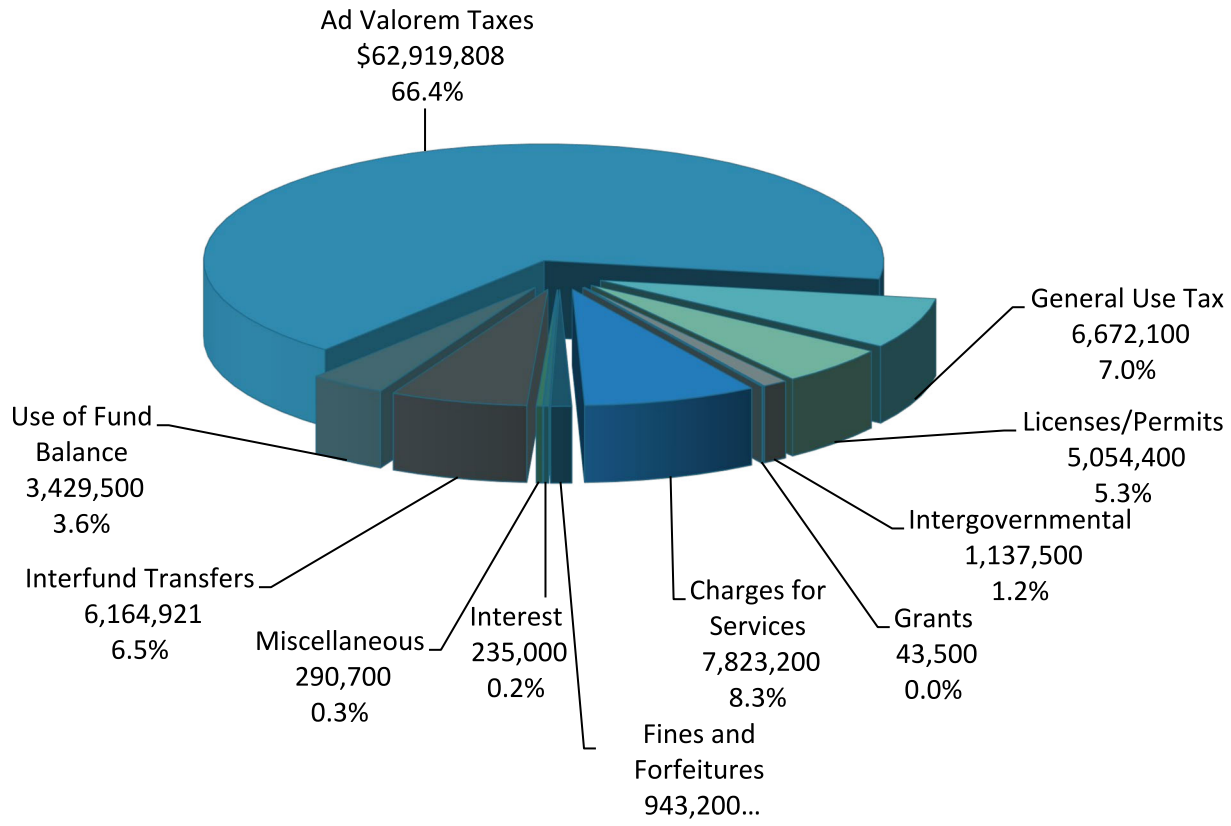
GENERAL FUND REVENUES BY TYPE



Ad Valorem Taxes	$62,919,808
General Use Tax	6,672,100
Licenses/Permits	5,054,400
Intergovernmental	1,137,500
Grants	43,500
Charges for Services	7,823,200
Fines and Forfeitures	943,200
Interest	235,000
Miscellaneous	290,700
Interfund Transfers	6,164,921
Use of Fund Balance	3,429,500
	$94,713,829

Title	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Variance	% of Total Budget
Ad Valorem Taxes							
Current Ad Valorem Taxes	56,740,735	57,966,306	59,663,700	59,663,700	62,919,808	5.46%	66.43%
Back Taxes	76,962	49,914	-	-	-	0.00%	0.00%
	56,817,697	58,016,220	59,663,700	59,663,700	62,919,808	5.46%	66.43%
Sales, Use and Fuel Taxes							
1-6 Cents Local Opt Fuel Tax	215,880	224,588	220,000	235,748	230,000	4.55%	0.24%
1-5 Cents Local Opt Fuel Tax	99,266	102,271	105,000	108,246	107,100	2.00%	0.11%
	315,146	326,858	325,000	343,994	337,100	3.72%	0.36%
Utility Services Taxes							
Electricity Utility	2,699,268	2,702,687	3,037,500	2,760,000	2,800,000	-7.82%	2.96%
Simplified Telecom Tax	1,053,108	1,004,023	1,025,000	1,043,903	1,050,000	2.44%	1.11%
Water Utility	1,954,802	2,036,173	1,950,000	2,100,000	2,100,000	7.69%	2.22%
Gas Utility	323,903	356,011	350,000	342,883	350,000	0.00%	0.37%
Propane Utility	21,099	27,101	23,000	34,597	35,000	52.17%	0.04%
	6,052,179	6,125,995	6,385,500	6,281,383	6,335,000	-0.79%	6.69%
Business Tax Receipts							
Business Tax Receipts	781,754	776,348	777,000	820,582	825,000	6.18%	0.87%
Business Tax Receipt Penalties	32,149	29,362	30,000	34,383	35,000	16.67%	0.04%
	813,903	805,710	807,000	854,965	860,000	6.57%	0.91%
Building Permits							
Building	6,606,842	-	-	-	-	0.00%	0.00%
Electrical	138,809	-	-	-	-	0.00%	0.00%
Plumbing	61,266	-	-	-	-	0.00%	0.00%
Permit Processing	21,190	-	-	-	-	0.00%	0.00%
Permit Penalty	25,888	-	-	-	-	0.00%	0.00%
Except/Var. App.	265,707	316,266	275,000	607,922	500,000	81.82%	0.53%
Reinspection Fees	1,510	-	-	-	-	0.00%	0.00%
Abandonments	(205)	(194)	-	3,785	1,000	100.00%	0.00%
Architectural Fees	253,542	479,666	280,000	560,800	450,000	60.71%	0.48%
Landmarks Submittal	45,405	71,900	45,000	79,500	70,000	55.56%	0.07%
Mechanical Permits	158,119	-	-	-	-	0.00%	0.00%
Contractor Registration Fee	6,725	-	-	-	-	0.00%	0.00%
Miscellaneous Permit Fees	7,500	-	-	-	-	0.00%	0.00%
Building Permit Search Fee	55,650	-	-	-	-	0.00%	0.00%
Permit Revision Fee	178,600	-	-	-	-	0.00%	0.00%
	7,826,548	867,638	600,000	1,252,007	1,021,000	70.17%	1.08%
Franchise Fees							
Electricity Franchise	1,895,038	1,959,374	2,010,733	1,906,621	1,950,000	-3.02%	2.06%
Gas Franchise	281,490	308,622	300,000	300,000	305,000	1.67%	0.32%
	2,176,527	2,267,996	2,310,733	2,206,621	2,255,000	-2.41%	2.38%
Other Licenses, Fees & Permits							
Right Of Way Permits	1,026,273	664,062	600,000	834,650	750,000	25.00%	0.79%
Residential Parking Plans	113,475	146,430	100,000	125,000	125,000	25.00%	0.13%
Taxi Permits	1,125	225	900	900	900	0.00%	0.00%
Flood Plain Mgmt Permit Fee	11,250	450	-	-	-	0.00%	0.00%
Newsrack Enclosure Admin Fee	700	380	600	600	500	-16.67%	0.00%
Charitable Solicitations Fee	27,640	13,264	40,000	28,000	35,000	-12.50%	0.04%

Title	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Variance	% of Total Budget
Char Solit Late Filing Fee	3,675	785	5,000	3,500	7,000	40.00%	0.01%
	1,184,138	825,596	746,500	992,650	918,400	23.03%	0.97%
Federal Grants							
Bullet Proof Vests Grant	-	2,420	7,700	26,695	18,500	140.26%	0.02%
FDLE Justice Assistance Grant	50,000	-	-	-	-	0.00%	0.00%
Federal Grants - Public Safety	15,102	12,210	-	-	-	0.00%	0.00%
FEMA/FDOT Reimbursement	816,498	644,079	-	3,411	-	0.00%	0.00%
CARES Act	14,856	201,409	-	-	-	0.00%	0.00%
	896,456	860,118	7,700	30,106	18,500	140.26%	0.02%
State Grants							
State Of FL - Public Safety	-	3,780	-	-	-	0.00%	0.00%
State Of FL - Emer Mgmt	44,237	35,795	-	-	-	0.00%	0.00%
	44,237	39,575	-	-	-	0.00%	0.00%
State Shared Revenues							
State Revenue Sharing	256,510	263,668	280,000	259,964	270,000	-3.57%	0.29%
Alcoholic Beverage Lic	29,380	32,858	26,000	30,000	30,000	15.38%	0.03%
Local Govt. Sales Tax	622,691	727,279	685,000	824,723	750,000	9.49%	0.79%
Fire Supp Compensation	25,875	32,733	37,000	37,200	37,000	0.00%	0.04%
911 Equip Reimbursement	28,490	8,115	20,000	11,357	12,000	-40.00%	0.01%
Seized Tag	2,567	1,227	2,500	-	-	-100.00%	0.00%
Fuel Tax Refund	23,506	23,039	21,000	20,341	21,000	0.00%	0.02%
	989,019	1,088,919	1,071,500	1,183,585	1,120,000	4.53%	1.18%
Grants From Other Local Units							
Ems Grant - PB County	-	21,849	25,000	2,500	25,000	0.00%	0.03%
	-	21,849	25,000	2,500	25,000	0.00%	0.03%
Shared Revenues-Other Local Units							
County Occ. Licenses	16,016	20,014	15,000	15,000	15,000	0.00%	0.02%
$12.50 Citation Monies	2,879	2,728	2,500	-	2,500	0.00%	0.00%
	18,895	22,743	17,500	15,000	17,500	0.00%	0.02%
Public Safety							
Special Assignment Ot - Other	2,070,693	2,374,950	1,100,000	1,606,105	1,500,000	36.36%	1.58%
Police Id Cards	4,600	-	25,000	100	25,000	0.00%	0.03%
Burglar Alarm False Alarm Fees	37,350	38,975	55,000	35,325	40,000	-27.27%	0.04%
Burglar Alarm Registration Fee	88,925	87,950	90,000	90,000	90,000	0.00%	0.10%
Burglar Alarm - Penalties	7,873	3,047	5,000	5,724	5,000	0.00%	0.01%
Burglar Alarm - Direct Connect	21,927	21,069	23,000	21,000	21,000	-8.70%	0.02%
Valet Parking Permit	12,850	17,500	13,000	13,000	13,000	0.00%	0.01%
Tent Permits	19,312	4,072	15,000	15,000	15,000	0.00%	0.02%
Special Detail-Fire	4,795	4,675	5,000	25,000	10,000	100.00%	0.01%
Fire Prev Bonfires	600	-	-	-	-	0.00%	0.00%
Fire Prev Hot Work	1,650	3,300	2,000	2,750	2,500	25.00%	0.00%
Fire Prev Public Assembly	400	50	1,000	825	1,000	0.00%	0.00%
False Fire Alarms	14,920	18,825	12,000	17,139	16,000	33.33%	0.02%
Fire Prev Fireworks	2,000	8,000	6,000	13,000	10,000	66.67%	0.01%
Bldg. Insp. Fund Fees	10,602	-	-	-	-	0.00%	0.00%
Radon Gas	7,143	-	-	-	-	0.00%	0.00%

Title	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Variance	% of Total Budget
Fire Prev Technical Fire Insp	500	-	-	-	-	0.00%	0.00%
Fire Prev Annual Ins Fee	70,599	77,421	100,000	62,015	75,000	-25.00%	0.08%
Ems Transport Fees	431,200	379,635	400,000	469,576	435,000	8.75%	0.46%
	2,807,939	3,039,469	1,852,000	2,376,559	2,258,500	21.95%	2.38%
Physical Environment							
Special Solid Waste	9,289	14,285	12,000	13,000	12,000	0.00%	0.01%
Solid Waste	856,066	821,821	875,000	846,479	850,000	-2.86%	0.90%
Comp. Garbage Collection Fee	231,229	261,809	275,000	351,688	290,000	5.45%	0.31%
SWA Recycling Revenue	305	-	-	6,618	3,500	100.00%	0.00%
Historic Specimen Tree Fee	4,199	1,768	5,000	2,000	2,000	-60.00%	0.00%
	1,101,088	1,099,683	1,167,000	1,219,785	1,157,500	-0.81%	1.22%
Transportation							
Prkg Meter Royal Palm Way Lot	6,820	22,140	21,000	35,551	35,000	66.67%	0.04%
Prkg Meter Ocean Front	621,703	1,017,333	1,100,000	1,416,088	1,650,000	50.00%	1.74%
Prkg Meter Lake Front	26,970	119	-	-	-	0.00%	0.00%
Prkg Meter Phipps Ocean Front	135,001	204,177	100,000	251,150	310,000	210.00%	0.33%
Prkg Meter Peruvian	86,350	143,167	150,000	216,015	270,000	80.00%	0.29%
Prkg Meter Bradley Place	2,843	14,049	15,000	16,809	20,000	33.33%	0.02%
Prkg Meter North County	-	58,370	120,000	74,906	86,000	-28.33%	0.09%
Parking Meter Royal Palm Way	44,980	108,730	100,000	193,123	225,000	125.00%	0.24%
Prkg Meter Sunrise	-	122,386	150,000	126,349	145,000	-3.33%	0.15%
Other Parking Placards	269,417	314,030	375,000	416,198	490,000	30.67%	0.52%
	1,194,084	2,004,501	2,131,000	2,746,189	3,231,000	51.62%	3.41%
Culture and Recreation							
Adult Program Fees (Rec)	26,432	21,579	81,000	24,530	81,000	0.00%	0.09%
Youth Program Fees (Rec)	108,299	386,980	345,000	486,773	345,000	0.00%	0.36%
SOMA Dome Fees	-	60	-	-	1,000	100.00%	0.00%
Fitness Center Classes	700	6,635	6,500	7,910	6,500	0.00%	0.01%
Tennis Mixers	387	33	-	-	-	0.00%	0.00%
Merchandise Sales	20,619	28,470	20,500	23,945	30,000	46.34%	0.03%
Adult Program Fees (Tennis)	6,063	1,805	4,000	2,000	3,000	-25.00%	0.00%
Tennis 12 Play Pass	52,482	53,425	44,720	122,637	53,000	18.52%	0.06%
Daily Tennis Court Fees	30,032	32,175	25,000	30,290	33,500	34.00%	0.04%
Annual Tennis Court Fees	28,245	86,026	54,140	80,310	80,000	47.77%	0.08%
Passes/Daily Admission	89,135	125,280	68,500	136,360	120,000	75.18%	0.13%
Marina Amenity	-	-	179,640	179,640	191,100	6.38%	0.20%
Promotional Merchandise	60	600	3,500	2,243	3,500	0.00%	0.00%
Town Share Tennis Teach Svcs	93,074	134,526	93,000	171,711	121,000	30.11%	0.13%
Town Share Tennis Merch Sales	983	1,486	1,000	1,200	1,600	60.00%	0.00%
Recreation M & I Fee	55	-	-	-	-	0.00%	0.00%
Tennis M & I Fee	121	-	-	-	-	0.00%	0.00%
	456,684	879,079	926,500	1,269,549	1,070,200	15.51%	1.13%
Other Charges for Services							
Misc Copies	2,491	4,353	2,500	2,500	2,500	0.00%	0.00%
Lien Search Fee	73,975	131,800	80,000	100,050	90,000	12.50%	0.10%
Tennis Pro Admin Fees	12,375	13,500	13,500	13,500	13,500	0.00%	0.01%
	88,841	149,653	96,000	116,050	106,000	10.42%	0.11%

Title	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Variance	% of Total Budget
Judgments and Fines							
Fines - Other Parking	389,077	387,373	490,000	415,584	415,000	-15.31%	0.44%
Fines - Parking Meters	69,833	92,474	125,000	99,920	100,000	-20.00%	0.11%
Row Parking Violation Fines	63,475	74,088	65,000	112,116	100,000	53.85%	0.11%
Moving Violations	6,796	6,224	5,000	8,877	7,500	50.00%	0.01%
Revenue/2nd $ Funding	1,575	1,224	1,000	1,321	1,200	20.00%	0.00%
Boot Fees	8,750	14,350	10,000	14,350	15,000	50.00%	0.02%
Penalty - Other Parking	95,814	101,940	125,000	124,920	125,000	0.00%	0.13%
Penalty - Parking Meters	20,940	24,435	25,000	26,420	25,000	0.00%	0.03%
	656,261	702,109	846,000	803,508	788,700	-6.77%	0.83%
Violations of Local Ordinances							
Code Compliance Fines	122,790	214,625	175,000	150,000	150,000	-14.29%	0.16%
Code Compliance Admin Fee	1,925	1,775	4,500	5,325	4,500	0.00%	0.00%
	124,715	216,400	179,500	155,325	154,500	-13.93%	0.16%
Interest and Other Earnings							
Interest - Checking	146,044	31,242	75,000	18,770	30,000	-60.00%	0.03%
Fmivt Interest	24,757	1,193	20,000	(100,000)	20,000	0.00%	0.02%
PFM/TD Bank Interest Income	307,812	8,293	149,811	(524,809)	150,000	0.13%	0.16%
Interest – CD's	206,333	64,983	100,000	3,112	25,000	-75.00%	0.03%
Inv Earnings/Ad Valorem	11,661	3,579	15,000	3,919	10,000	-33.33%	0.01%
	696,608	109,289	359,811	(599,008)	235,000	-34.69%	0.25%
Rents and Royalties							
Equipment Rentals - Tennis	12	4	-	-	-	0.00%	0.00%
Facility Rental Fees - Tennis	1,080	2,263	500	3,000	500	0.00%	0.00%
Facility Rental Fees - Rec	5,831	23,907	25,000	20,000	25,000	0.00%	0.03%
Room Rental Dep - South Fire	(250)	-	-	-	-	0.00%	0.00%
Seaview Park Concession	401	265	6,000	2,000	6,000	0.00%	0.01%
Rooftop Lease	40,065	40,065	40,000	40,000	41,200	3.00%	0.04%
	47,139	66,504	71,500	65,000	72,700	1.68%	0.08%
Other Miscellaneous Revenues							
State Highway Lighting Maint	123,245	107,436	120,000	120,000	120,000	0.00%	0.13%
Rebate For Town Towing	3,139	2,708	3,000	3,000	3,000	0.00%	0.00%
Purchase Card Rebate	22,533	25,591	25,000	21,371	25,000	0.00%	0.03%
Credit Card Cust Surcharge	14,614	28,176	15,000	25,000	20,000	33.33%	0.02%
DC Forfeiture Trsfr from ICMA	190,000	190,000	170,000	102,000	-	-100.00%	0.00%
Miscellaneous Revenue	78,485	79,103	50,000	65,000	50,000	0.00%	0.05%
	432,016	433,014	383,000	336,371	218,000	-43.08%	0.23%
Interfund Transfer							
Use Of Fund Balance	-	-	5,431,464	-	3,429,500	-36.86%	3.62%
Interfd Transfer-Marina	-	-	511,665	511,665	620,465	0.00%	0.66%
Interfd Transfer-Golf	25,000	25,000	25,000	25,000	25,000	0.00%	0.03%
Interfd Transfer-Building Fund	-	3,200,000	3,200,000	3,200,000	5,519,456	0.00%	5.83%
	25,000	3,225,000	9,168,129	3,736,665	9,594,421	4.65%	10.13%
	84,765,119	83,193,918	89,140,573	85,052,504	94,713,829	6.25%	100.00%

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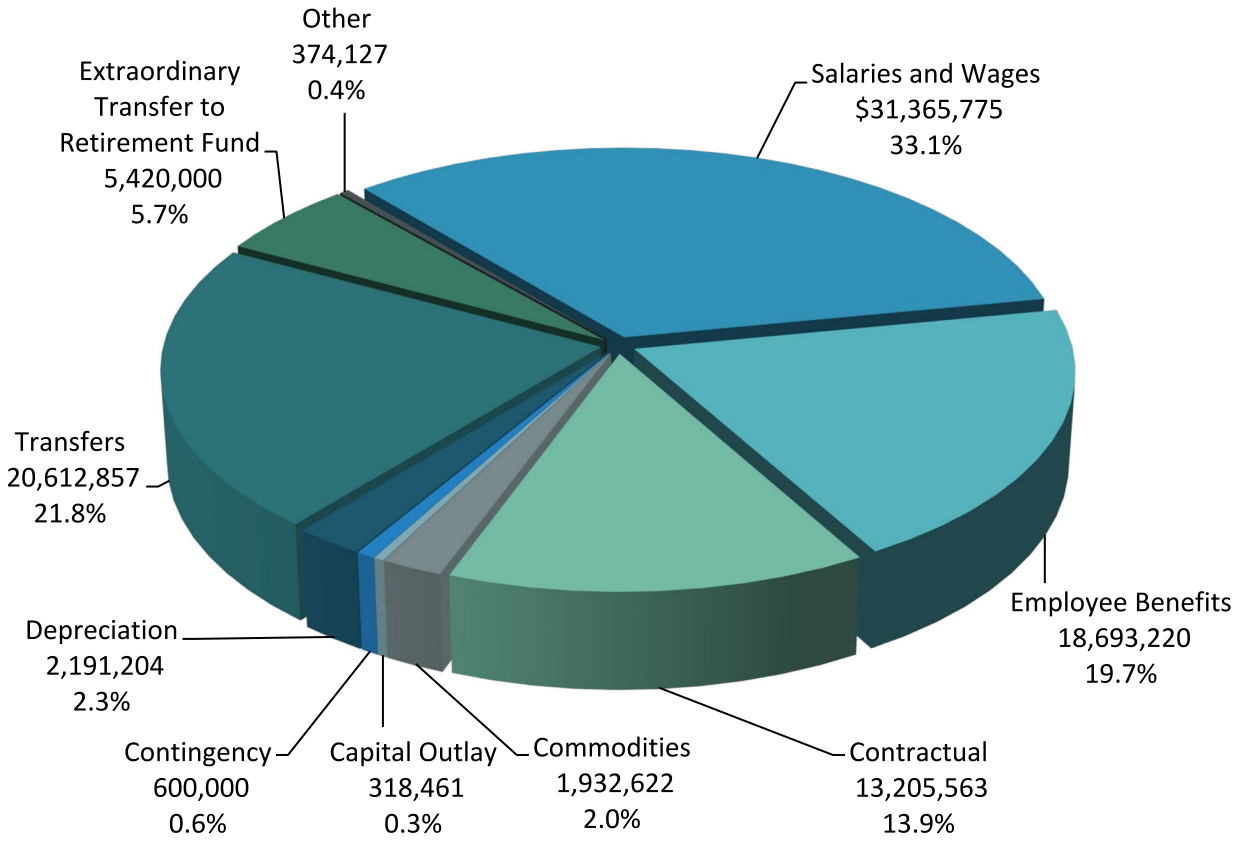
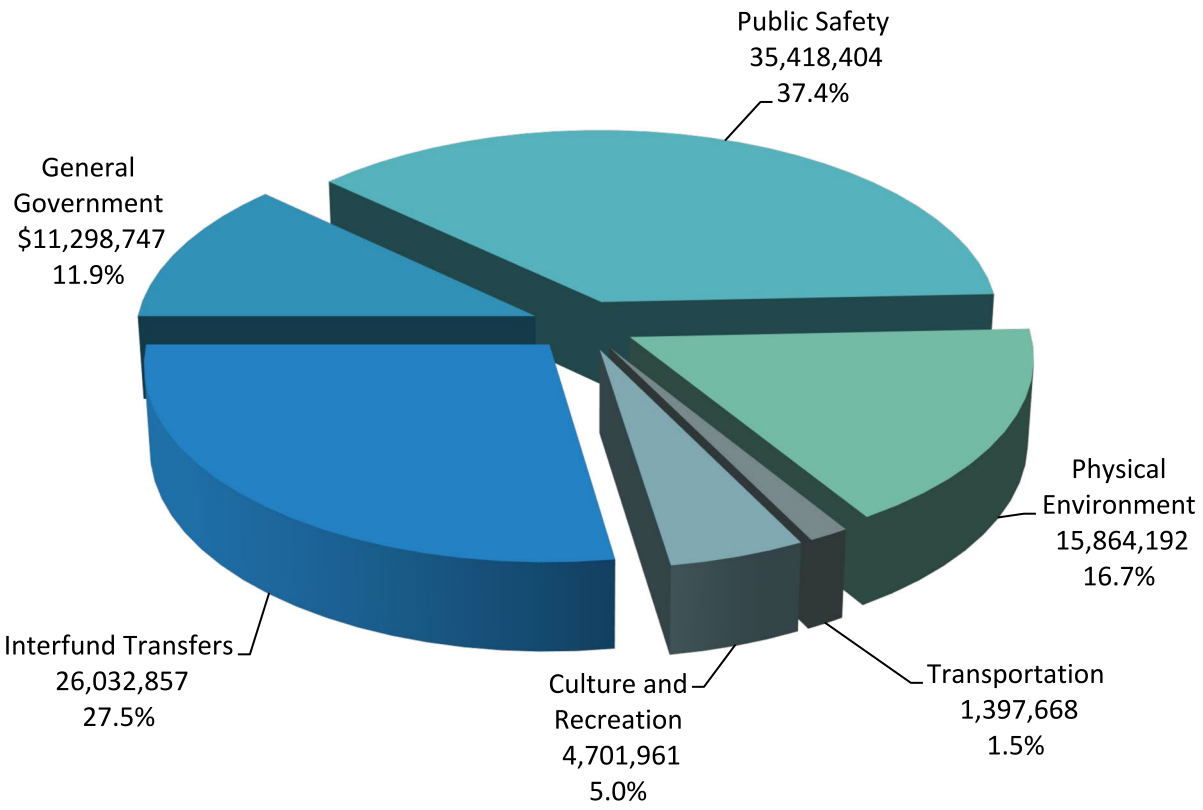
GENERAL FUND EXPENDITURES BY TYPE



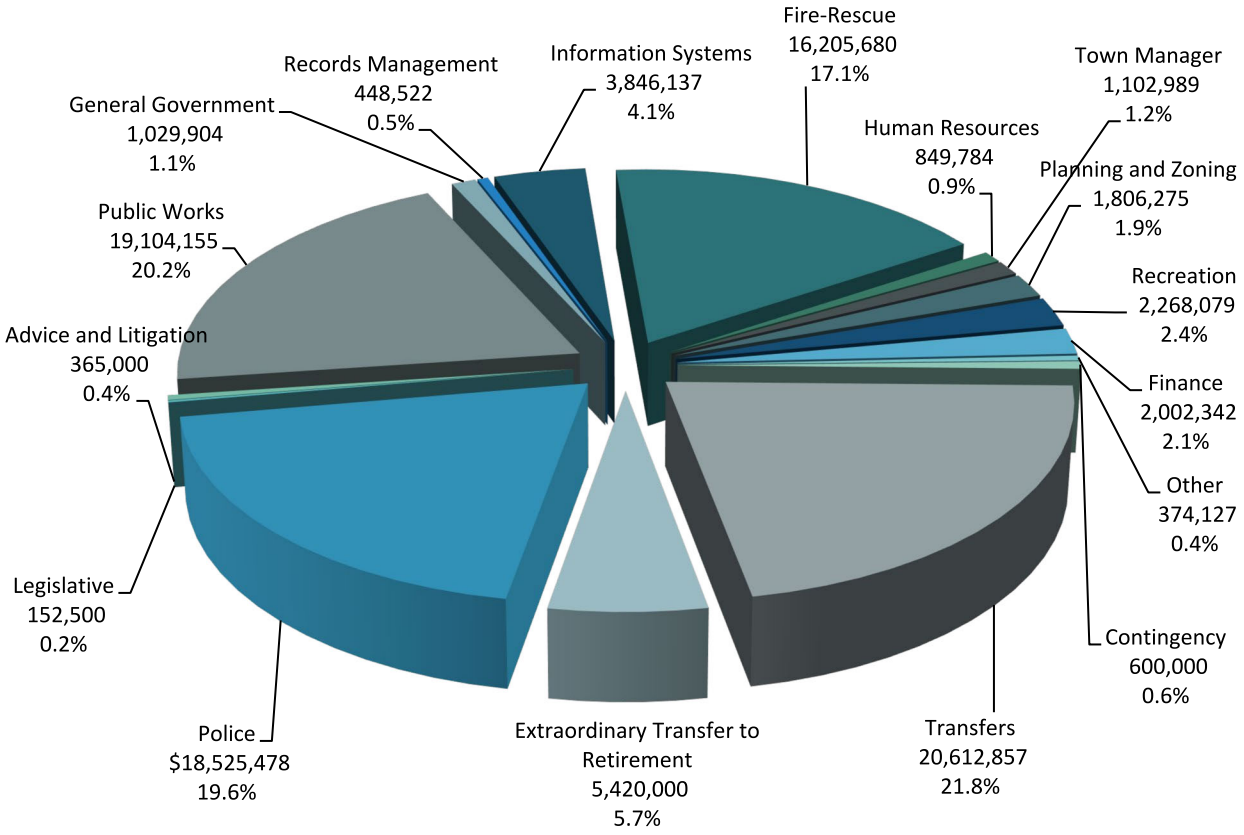
Salaries and Wages	$ 31,365,775
Employee Benefits	18,693,220
Contractual	13,205,563
Commodities	1,932,622
Capital Outlay	318,461
Contingency	600,000
Depreciation	2,191,204
Transfer to CIP Funds	6,871,020
Transfer to Coastal Protection Fund	5,264,732
Transfer to Town-wide Underground Utilities Fund	191,116
Transfer to Debt Service Fund	5,680,666
Transfer to Group Health Retirees Fund	331,217
Transfer to Risk Fund	2,274,106
Extraordinary Transfer to Retirement Fund	5,420,000
Other	374,127
	$ 94,713,829

GENERAL FUND EXPENDITURES BY FUNCTION



General Government	$	11,298,747
Public Safety		35,418,404
Physical Environment		15,864,192
Transportation		1,397,668
Culture and Recreation		4,701,961
Interfund Transfers		26,032,857
	$	94,713,829

GENERAL FUND EXPENDITURES BY DEPARTMENT



Police	$ 18,525,478
Legislative	152,500
Advice and Litigation	365,000
Public Works	9,104,155
General Government	1,029,904
Records Management	448,522
Information Systems	3,846,137
Fire-Rescue	16,205,680
Human Resources	849,784
Town Manager	1,102,989
Planning and Zoning	1,806,275
Recreation	2,268,079
Finance	2,002,342
Other	374,127
Contingency	600,000
Transfers	20,612,857
Extraordinary Tsfr to Retirement	5,420,000
	$ 94,713,829

General Fund Expenditures
Town of Palm Beach

Program		FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	152,981	152,500	152,500	152,500	152,500	0.00%	0.16%
GENERAL GOVERNMENT	113	913,617	1,004,050	1,016,380	921,986	1,029,904	2.57%	1.09%
TOWN MANAGER'S OFFICE	121	852,953	947,587	947,587	945,015	1,102,989	16.40%	1.16%
ADVICE & LITIGATION	122	359,863	365,000	404,258	456,885	365,000	0.00%	0.39%
INFORMATION SYSTEMS	125	2,550,736	3,072,318	3,232,720	2,997,449	3,846,137	25.19%	4.06%
RECORDS MANAGEMENT	131	350,313	357,145	358,119	326,245	448,522	25.59%	0.47%
HUMAN RESOURCES	123	573,443	729,523	740,608	686,075	849,784	16.48%	0.90%
FINANCE								
Financial Management	141	1,056,390	1,107,657	1,109,052	1,078,911	1,202,333	8.55%	1.27%
Purchasing	144	706,545	758,018	758,018	758,443	800,009	5.54%	0.84%
		1,762,934	1,865,675	1,867,070	1,837,354	2,002,342	7.33%	2.11%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	798,337	793,811	800,017	898,153	901,569	13.57%	0.95%
Permit Issuance	212	-	-	-	-	-	0.00%	0.00%
Inspection/Compliance	213	-	-	1,165	-	-	0.00%	0.00%
Landmarks Preservation	214	139,415	204,033	204,033	186,455	217,460	6.58%	0.23%
Fire Prevention	215	305,446	304,758	304,758	305,959	345,954	13.52%	0.37%
Code Enforcement	216	300,284	276,663	276,882	275,193	341,292	23.36%	0.36%
		1,543,481	1,579,265	1,586,854	1,665,760	1,806,275	14.37%	1.91%
RECREATION								
Rec Administration	311	207,401	301,252	301,361	312,897	361,967	20.15%	0.38%
Tennis	312	411,623	496,660	496,660	506,529	558,621	12.48%	0.59%
Recreation Center	313	1,081,014	1,251,820	1,312,927	1,262,420	1,347,491	7.64%	1.42%
		1,700,038	2,049,732	2,110,948	2,081,846	2,268,079	10.65%	2.39%
FIRE-RESCUE								
Fire Administration	411	498,754	567,820	568,611	565,896	569,856	0.36%	0.60%
Operations	417	13,152,577	13,655,088	13,665,668	13,304,514	14,488,825	6.11%	15.30%
Training	418	272,656	368,641	373,641	363,641	377,714	2.46%	0.40%
Beach Rescue	419	684,103	755,292	755,401	653,590	769,285	1.85%	0.81%
		14,608,089	15,346,841	15,363,321	14,887,641	16,205,680	5.60%	17.11%
POLICE								
Administrative Management	421	1,047,556	1,138,020	1,138,020	960,507	1,423,274	25.07%	1.50%
Org Crime/Vice/Narcotics	422	813,543	854,324	855,302	849,391	897,756	5.08%	0.95%
Records Information Systems	423	192,234	176,732	176,732	190,956	174,256	-1.40%	0.18%
Training/Per/Pub Enf	424	352,318	193,096	193,096	330,608	216,911	12.33%	0.23%
Communications	425	1,541,793	1,723,546	1,723,546	1,540,426	1,918,733	11.32%	2.03%
Crime Scene/Evidence	426	227,814	273,347	273,347	250,016	293,265	7.29%	0.31%
Patrol Services	428	11,134,595	10,501,598	10,508,272	9,888,243	11,500,523	9.51%	12.14%
Criminal Investigation	429	1,252,157	1,411,351	1,411,460	1,266,390	1,398,137	-0.94%	1.48%
Parking Control	430	627,357	605,670	612,750	584,609	702,623	16.01%	0.74%
		17,189,366	16,877,684	16,892,526	15,861,146	18,525,478	9.76%	19.56%
PUBLIC WORKS								
Administrative Management	511	941,190	1,039,036	1,042,558	1,039,236	919,932	-11.46%	0.97%
Street Repair/Maintenance	521	488,770	519,136	521,842	524,536	562,662	8.38%	0.59%
Traffic Control	523	79,863	18,800	34,568	19,000	86,500	360.11%	0.09%
Street Lighting	524	459,296	727,390	763,125	787,690	748,506	2.90%	0.79%
Storm Sewer Maintenance	531	919,335	320,132	360,116	383,532	375,337	17.24%	0.40%
Sanitary Sewer Maintenance	532	1,431,252	1,948,961	1,963,797	1,985,661	2,095,501	7.52%	2.21%
Sanitary Sewer Treatment	533	2,462,891	2,478,975	2,492,945	2,479,000	3,506,137	41.43%	3.70%
Residential Collection	541	950,272	1,007,640	1,007,640	1,020,040	1,077,904	6.97%	1.14%
Commercial Collection	542	1,203,117	1,266,142	1,284,159	1,325,442	1,449,898	14.51%	1.53%
Refuse Disposal	543	52,208	73,000	73,000	73,000	76,600	4.93%	0.08%
Yard Trash Collection	544	2,105,204	2,227,040	2,299,002	2,233,390	2,430,493	9.14%	2.57%
Recycling	545	314,412	378,946	378,946	381,346	415,510	9.65%	0.44%
Beach Cleaning	546	-	-	1,649	-	-	0.00%	0.00%
Parks	551	1,695,444	1,678,705	1,825,444	1,701,708	1,842,295	9.75%	1.95%
Facilities Maintenance	554	1,072,508	1,273,673	1,385,329	1,312,020	1,470,115	15.42%	1.55%
Parking Meter Maint & Collections	558	-	-	-	-	-	0.00%	0.00%
General Engineering Services	561	714,168	749,218	775,748	754,174	1,003,166	33.90%	1.06%
Right of Way Inspections	565	99,971	107,581	107,581	106,683	119,651	11.22%	0.13%
Equip Operations/Maintenance	571	689,860	886,167	909,979	889,667	923,948	4.26%	0.98%
Coastal Management	581	-	-	-	-	-	0.00%	0.00%
		15,679,763	16,700,542	17,227,428	17,016,125	19,104,155	14.39%	20.17%

General Fund Expenditures
Town of Palm Beach

Program		FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change	% of Total GF Budget
LIBRARY SERVICES	321	352,650	363,230	363,230	363,230	374,127	3.00%	0.40%
TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	3,785,108	8,428,200	8,428,200	8,428,200	6,871,020	-18.48%	7.25%
Coastal Protection Fund (309)	611	4,777,000	4,920,310	4,920,310	4,920,310	5,264,732	7.00%	5.56%
Townwide Underground Utilities	611	165,000	176,550	176,550	176,550	191,116	8.25%	0.20%
Debt Service Fund (205)	612	5,691,148	5,676,719	5,676,719	5,676,719	5,680,666	0.07%	6.00%
Group Health Retirees (610)	621	429,858	334,215	334,215	334,215	331,217	-0.90%	0.35%
Risk-W/C,Liab,Prop (501)	622	2,010,439	2,173,487	2,173,487	2,173,487	2,274,106	4.63%	2.40%
Extraordinary trsfr to Retirement (60(	624	5,420,000	5,420,000	5,420,000	5,420,000	5,420,000	0.00%	5.72%
		22,278,553	27,129,481	27,129,481	27,129,481	26,032,857	-4.04%	27.49%
INVENTORY WRITE-OFF	680	4,183	-	-	-	-	0.00%	0.00%
EMERGENCY/DISASTER RESPONSE	710	240	-	-	-	-	0.00%	0.00%
CONTINGENT APPROPRIATIONS	711	-	600,000	558,000	-	600,000	0.00%	0.63%
General Operating Fund (001) Total		58,594,652	62,011,092	62,821,548	60,199,257	68,680,972	10.76%	72.51%
Transfers to Other Funds		22,278,553	27,129,481	27,129,481	27,129,481	26,032,857	-4.04%	27.49%
TOTAL GENERAL FUND		80,873,205	89,140,573	89,951,029	87,328,738	94,713,829	6.25%	100.00%

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

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TOWN OF PALM BEACH

Town Manager's Office

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

FROM: Jess Savidge, Administrative Manager

CC: Carolyn Stone, Assistant Town Manager

SUBJECT: Town Manager and Town Clerk Budget Highlights for FY2023

DATE: June 9, 2022

Overall Budget for all Town Manager and Town Clerk Programs
FY2023 Request $3,098,945
FY2022 Adopted $2,826,282

This represents an overall increase of 9.65% ($272,663)

Program 111 – Legislative
FY2023 Request $152,500
FY2022 Adopted $152,500

This represents overall no change

Program 113 – General Government
FY2023 Request $1,029,904
FY2022 Adopted $1,004,050

This represents an overall increase of 2.57% ($25,854)

Contractual

- 28.61% increase ($41,854)
- Includes a $2,400 (12%) increase for actuarial services.
- Additional $1,170 (59%) budgeted for Iguana expenses based on elevated expenses in FY2022 and expect similar numbers of culling events in FY2023; and
- Increased cost estimate for annual holiday decorations ($96,844) and replacement of Oregon fir garland replacement ($34,440) which represents an overall increase of $38,284 (41.2%) in FY2023 budget request.

Program 121 – Administrative Management
FY2023 Request $1,102,989
FY2022 Adopted $947,587

This represents an overall increase 16.40% ($155,402)

Salaries

- 19.52% increase ($134,312)
- This increase is attributed to pay for performance increases and higher pay range for Administrative Manager due to elevated responsibilities.

Benefits

- 7.11% increase ($17,340)
- This increase is attributable to a rise in FICA/Medicare costs, insurance, and retirement contributions.

Contractual

- 48.70% increase ($3,750)
- This increase is attributable to the addition of the educational reimbursement expense of $3,000 (100%),
- Increased budget request for printing of $500 (167%), and
- Increase in other miscellaneous expenses of $250 (20%).

Program 122 – Advice and Litigation
FY2023 Request $365,000
FY2022 Adopted $365,000

This represents overall no change

Program 131 – Town Clerk
FY2023 Request $448,552
FY2022 Adopted $357,145

Overall increase of 25.59% ($84,882)

Salaries

- 35.26% increase ($66,615)
- Increase is attributed pay for performance increases, personnel reclassification for a second Deputy Clerk, and an increase of 0.5 FTE.

Benefits

- 21.34% increase ($22,757)
- This increase is attributable to a rise in Fica/Medicare costs, insurance, bonus and retirement contributions.

Contractual

- 4.78% increase ($2,505)
- This increase is attributable to the additional $9,000 (150%) funding request for codification and the additional $1,000 (50%) for legal advertising based on FY2022 expenditures.

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	130,000	141,208	140,000	140,000	140,000	140,000	0.00%
Commodities	2,740	11,773	12,500	12,500	12,500	12,500	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	132,740	152,981	152,500	152,500	152,500	152,500	0.00%

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

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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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	625,643	558,065	832,000	832,000	725,000	816,000	-1.92%
Employee Benefits	11,546	11,068	25,500	25,500	25,500	25,500	0.00%
Contractual	139,570	160,275	146,300	158,630	171,236	188,154	28.61%
Commodities	149,647	84,876	250	250	250	250	0.00%
Capital Outlay	95,520	98,990	-	-	-	-	0.00%
Depreciation	-	342	-	-	-	-	0.00%
TOTALS	1,021,926	913,617	1,004,050	1,016,380	921,986	1,029,904	2.57%

*FY22 Adjusted includes FY22 adopted budget plus purchase orders written against the FY21 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 slightly in FY2023 due to a decrease in requested vacation conversion hours.

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

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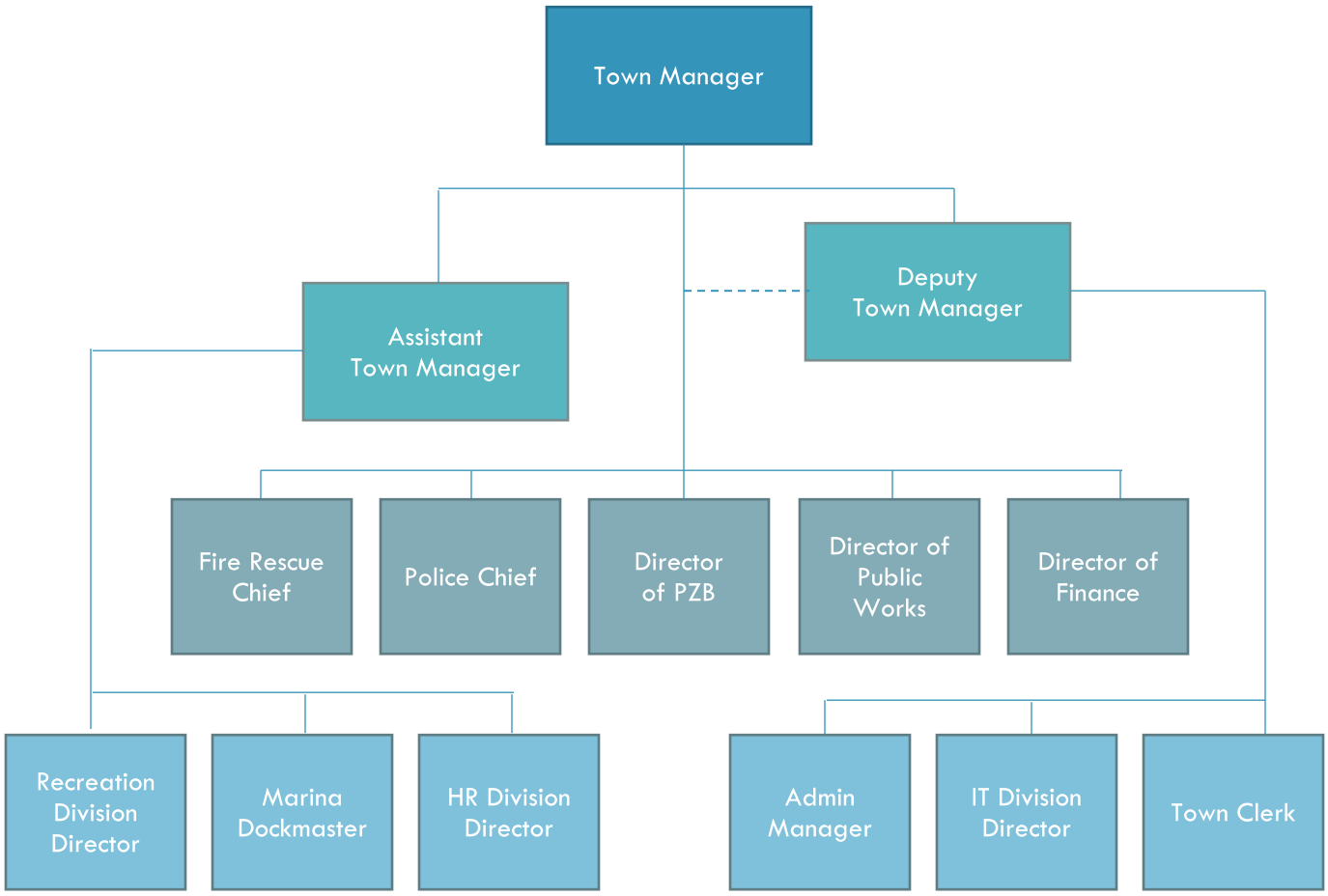
DEPARTMENT: TOWN MANAGER'S OFFICE

MISSION

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



PROGRAM: ADMINISTRATIVE MANAGEMENT 121

MISSION:

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

MAIN ACTIVITIES:

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

Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	565,548	610,984	688,217	688,217	662,776	822,529	19.52%
Employee Benefits	182,919	216,145	244,020	244,020	232,659	261,360	7.11%
Contractual	57,781	16,806	7,700	7,700	41,930	11,450	48.70%
Commodities	6,494	8,482	7,650	7,650	7,650	7,650	0.00%
Depreciation	-	536	-	-	-	-	0.00%
TOTALS	812,741	852,953	947,587	947,587	945,015	1,102,989	16.40%

*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 FY2023 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.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Town Manager	1.000	1.000	1.000	1.000	1.000
Deputy Town Manager	1.000	1.000	1.000	1.000	1.000
Assistant Town Manager	-	-	-	0.200	0.250
Communications Specialist	-	-	-	0.500	0.500
Administrative Manager	0.800	1.000	1.000	1.000	1.000
Administrative Assistant II	1.000	1.000	-	-	-
Administrative Assistant	0.500	0.500	0.500	1.500	1.500
Administrative Clerk	-	-	1.000	-	-
	4.300	4.500	4.500	5.200	5.250

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PROGRAM: TOWN CLERK 131

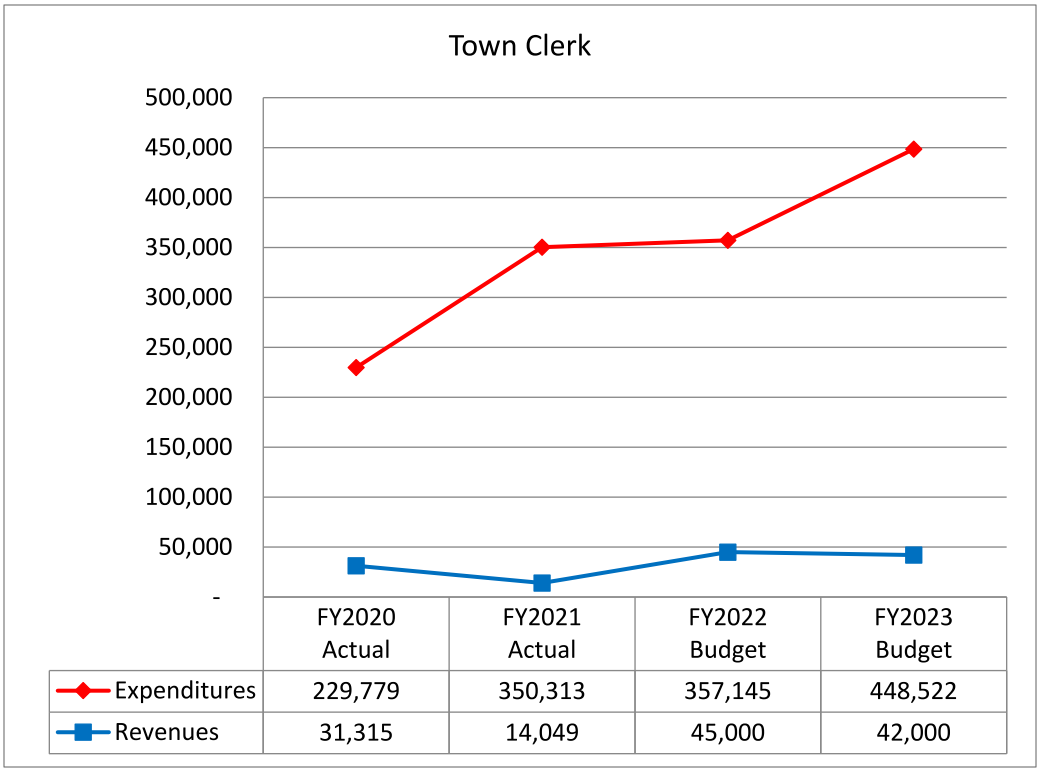
MISSION:

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

MAIN ACTIVITIES:

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

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



	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures	229,779	350,313	357,145	448,522
Revenues	31,315	14,049	45,000	42,000

Revenue Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Change
Charitable Solicitations Fee	27,640	13,264	40,000	28,000	35,000	-12.50%
Charitable Solicitations Late Filing Fee	3,675	785	5,000	3,500	7,000	40.00%
TOTALS	31,315	14,049	45,000	31,500	42,000	-6.67%

Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	119,355	180,909	188,903	188,903	173,898	255,518	35.26%
Employee Benefits	91,835	104,042	106,652	106,652	107,152	129,409	21.34%
Contractual	14,721	61,381	52,370	53,344	36,175	54,875	4.78%
Commodities	3,013	3,126	9,220	9,220	9,020	8,720	-5.42%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	855	855	-	-	-	-	0.00%
TOTALS	229,779	350,313	357,145	358,119	326,245	448,522	25.59%

*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 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

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

COMMODITIES

Commodities include necessary materials and software.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Town Clerk	1.000	1.000	1.000	1.000	1.000
Deputy Clerk	1.000	1.000	1.000	1.000	1.500
Administrative Assistant	0.500	0.500	0.500	0.500	0.500
Administrative Manager	0.200	-	-	-	-
	2.700	2.500	2.500	2.500	3.000

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	365,667	359,863	365,000	404,258	456,885	365,000	0.00%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	365,667	359,863	365,000	404,258	456,885	365,000	0.00%

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

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TOWN OF PALM BEACH

Office of Information Technologies

MEMORANDUM

TO: Kirk Blouin, Town Manager

FROM: Andy Jadoo, Director of Information Technology

DATE: April 14, 2022

SUBJECT: IT Department Budget Highlights for FY2023

Program 125 – Information Technology

FY23 Proposed $3,846,137
FY22 $3,072,318
This represents an overall increase of 25% ($773,819) in the IT FY23 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.

Other Contracted Services (34.10)
FY22 Adj.– $288,984
FY23 – 467,000

- 61% increase ($178,016)
    - Cloud compute is a new category which is budgeted at $150,000. These funds consist of Cloud hosting services and some consulting costs that will help configure and move files from aging servers to SharePoint; properly setup back-up and security protocols; and advise TOPB IT Staff as needed to maintain this new setup in the future. The Network Administration budget was decreased $50K to offset some of the cost of this new category, as LAN Administration will be less.

    - HR has two initiatives added to this account as well
        - New Intranet Site - $20K
        - Document digitization project - $40K

    - Office 365 support is also a new category - $35K. This will cover advanced support for Office 365.

    - There is also an increase in cloud back services as the town will become more

dependent on cloud back up as we continue to decommission the old Drobos backup units.

- Audio/Visual support was also increased due to the planned EOC, Public Works, and Councils Chamber updates.

Hardware Maintenance (46.05)
FY22 Adj. – $147,243
FY23 – $123,000

- 16.46% decrease (-$24,243)
- Decrease is due to the decommissioning of old equipment that is no longer needed.
- The Isolon Data Storage Unit is end of life and Support on it is coming to end of life, however, we must keep support on it until we replace it.
- Eaton UPS batteries in the Police Department are scheduled for replacement at and estimated cost of $12K

Computer Software (52.10)
FY22 Adj. - $10,000
FY23 - $51,900

- 419% Increase ($41,900)
- The dramatic Increase is due to the VMWare Licensing that is estimated for the Data Center Project.

Software Maintenance (46.11)
FY22 Adj. - $943,141
FY23 - $1,145,840

- 21.5% Increase ($202,699)
- There was a general anticipated increase across the board on all the software packages for FY23, which contributed to the overall increase in the budget.
- This account was missing the $40K/year costs for the SQL licensing. We added it to this year's budget. It will need to be in all future budgets.
- Office 365 subscription renewal cost for this year also added to the increase. We are currently in a transition state running in both 2016 and Office 365. We should see a reduction or at minimum a stabilization of costs in future years for the email portions of this category. Cost fluctuation will also be dependent on the features and users count additions to the subscription.

Minor Computer Equipment (52.17)
FY22 Adj. - $154,438
FY23 - $85,000

- 45% decrease ($69,438)
- The main reason for the dramatic budget decrease is due to cost increase in equipment which leaves us with minimal options that we can apply to this account for equipment purchases, particularly for PCs and Laptops. With Office 365 we need to purchase more robust machines to leverage the advantages Office 365 offers, given the restrictions on this account we will have to use 64.04 and ERF for FY23 equipment replacement.
- Given the current budget burn rate we will end the year under the current budget, so I am anticipating a similar situation for FY23.

Major Computer Equipment (64.04)
FY22 Adj. - $5000
FY23 - $175,000

- 3400% increase ($170,000)
- This increase along with funds from the Equipment Replacement Fund will be used to replace servers that are up to 11 years old.
- Funds will also be used to improve infrastructure and service needed to implement the resilience, high-availability, and disaster recovery missing in Town's current IT infrastructure.
    - VM Servers
    - New SANS
    - Offsite Disaster Recover
    - Council chamber technology update
    - EOC Technology Update
    - Technology for Public Works conference room
    - Ipads for Council

PROGRAM: INFORMATION TECHNOLOGY 125

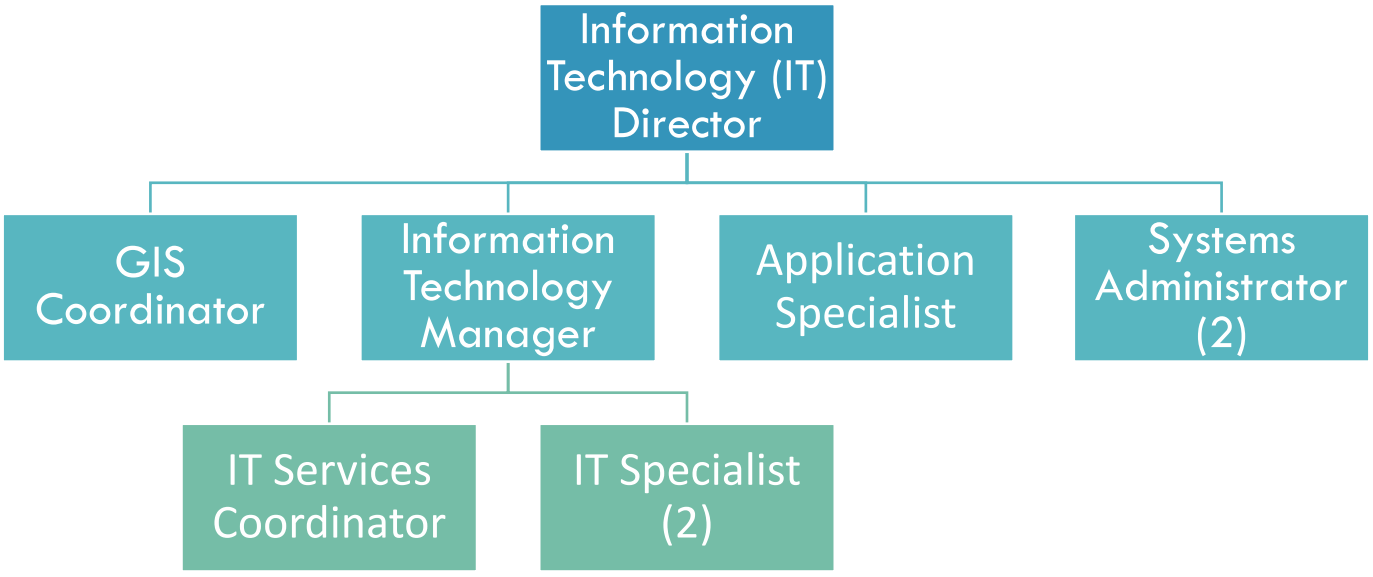
MISSION:

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

MAIN ACTIVITIES:

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

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



Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	745,201	709,759	780,091	780,091	779,591	920,138	17.95%
Employee Benefits	327,707	339,583	343,315	343,315	350,779	401,261	16.88%
Contractual	1,182,788	1,173,377	1,593,853	1,695,817	1,541,100	1,985,840	24.59%
Commodities	48,137	123,095	142,300	200,738	98,220	167,200	17.50%
Capital Outlay	10,117	35,047	5,000	5,000	20,000	175,000	3,400.00%
Depreciation	143,847	169,875	207,759	207,759	207,759	196,698	-5.32%
TOTALS	2,457,796	2,550,736	3,072,318	3,232,720	2,997,449	3,846,137	25.19%

*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 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 Cloud services.

COMMODITIES

Increase due to Computer Software licensing purchases.

CAPITAL OUTLAY

Capital Outlay costs increased due to need of Technology refresh for IT server environment, Council Chambers, Town Training facility (EOC), and Public Works conference room.

DEPRECIATION

Depreciation costs have decreased due to elimination of physical servers.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Div. Director of Information Technology	-	-	-	-	1.000
Information Technology Manager	-	-	-	-	1.000
Information Technology Director	1.000	1.000	1.000	1.000	-
Assistant IT Director	1.000	1.000	1.000	1.000	-
Systems Administrator	2.000	2.000	2.000	2.000	2.000
GIS Coordinator	1.000	1.000	1.000	1.000	1.000
Application Specialist	-	-	-	-	1.000
IT Services Coordinator	-	-	-	-	1.000
Information Technology Specialist	3.000	3.000	3.000	3.000	2.000
	8.000	8.000	8.000	8.000	9.000

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TOWN OF PALM BEACH
People & Culture Department

MEMORANDUM

To: Kirk W. Blouin, Town Manager

From: Gillian Barth, People & Culture Director

CC: Carolyn Stone, Assistant Town Manager
Melissa Ladd, Budget Analyst
Jane Le Clainche, Finance Director

Re: FY23 Budget Highlights for People & Culture

Date: June 15, 2022

People & Culture (General Fund 123)

FY23 Estimated Request	$849,784
FY22 Adopted	$740,608

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 a 14% increase in this fund between FY 22 and FY 23 associated with the following:

- Reclassification of two positions in FY 22 that will carry over into FY 23
- Increases for three positions following a market review in FY 22 that will carry over into FY 23
- Shift in consultancy expenses from the Health & OPEB budgets to a full time FTE in the General Fund 123 to fund an Administrative Specialist (Benefits) position that will carry over into FY 23
- Increase of overall net .75 FTE with the P&C restructuring (Administrative Assistant)
- Expansion of the Town's orientation program and provision for a quarterly reception with the Town Mayor
- Increase in advertising costs due to an extraordinarily competitive job market
- Incorporation of VIEW Committee costs and related events into P&C
- Restart of training for P&C staff post COVID to ensure skillsets and approaches meet the needs of a competitive market

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.

Employee Health (Internal Service Fund 502)

FY23 Estimated Request	$7,339,521
FY22 Adopted	$5,988,795

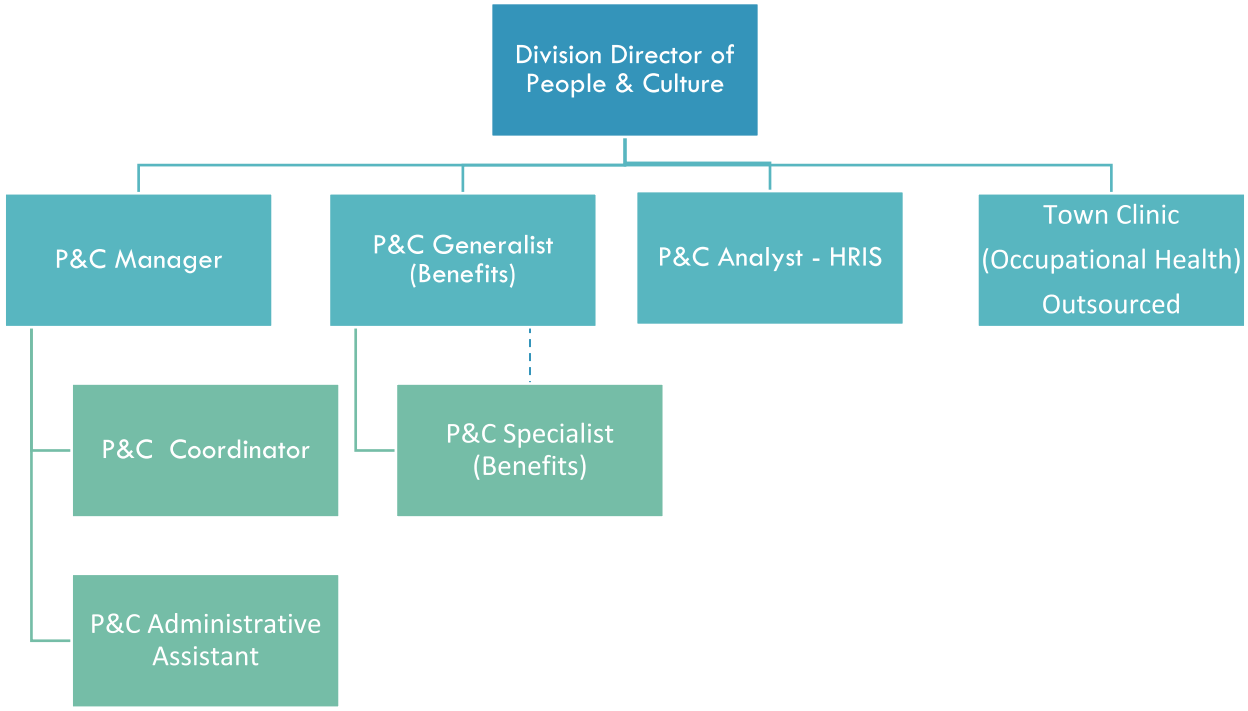
The overall Employee Health budget is expected to increase by 21.2%. . Expenses and operations associated with Employee Health are managed by People and Culture staff. FTE allocations of staff were more appropriately adjusted for the new FY period, resulting in an increase in the salaries and associated payroll items. Rates for Stop Loss coverage increased during calendar year 2022. Claims in the last FY increased significantly due to a couple of factors: 3 large employee claims where the Stop Loss coverage was utilized and COVID-related claims. The COVID-related claims were not necessarily all COVID virus related; they were due to the period when employees were not utilizing the plan and attending to their preventative visits. This resulted, in some cases, in more serious or advanced issues or additional claims to address what may have been addressed or caught in earlier stages with preventative visits. Costs for claims are expected to level out in FY 2023. In the previous six fiscal years, expenses associated with the Employee Health Fund remained relatively flat, this fiscal year being the first in several years where we have experienced such a significant increase. The cost for the proposed clinic (335K) is included in the Other Contracted Services, in anticipation of contracting with a new vendor for clinic services.

OPEB Trust (Fund 610)

FY23 Proposed Request	$2,722,638
FY22 Adopted	$2,854,297

The overall OPEB Trust expenses are projected to decrease by 10% in Plan Year 2023. Increases to payroll related items are associated with the reallocation of FTEs within the People and Culture Department. The change in the Medicare Part D line item and Ancillary Charges appears to be a keying error in FY22's budget process.

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	345,746	296,262	362,570	362,570	367,000	489,000	34.94%
Employee Benefits	167,703	188,201	204,968	204,968	215,326	242,361	18.24%
Contractual	108,441	84,055	155,416	166,501	96,844	108,135	-30.42%
Commodities	6,199	4,925	6,569	6,569	6,905	10,037	52.79%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	628,089	573,443	729,523	740,608	686,075	849,784	16.48%

*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 FY2023 budget includes a COLA increase and pay for performance increases. It also includes the results of a FY 22 market review and reclassification of two positions and reflects a shift of Risk Management to the Finance Department.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs decreased primarily due to the shift of all pre and post employee testing and related services to the new Town Clinic in the Health budget. Expenses include employee training, recognition and engagement; mayor reception; investigative services and archiving; criminal background checks and increased advertising.

COMMODITIES

Increase reflects increase in cost for training and technical workshops in the post-COVID environment.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Assistant Town Manager	-	-	-	0.200	0.250
Division Director of People & Culture	-	-	-	0.500	0.600
People & Culture Manager	-	-	-	-	0.900
Director of Human Resources	0.776	0.496	0.496	-	-
Assistant Director of Human Resources	0.600	0.500	0.500	-	-
People & Culture Generalist (Benefits)	-	-	-	0.900	0.150
People & Culture Analyst - HRIS	1.800	1.800	1.800	1.000	0.900
People & Culture Coordinator	0.350	0.350	0.350	0.900	0.900
Communications Specialist	-	-	-	0.500	0.500
People & Culture Admin Assistant	-	-	-	0.400	0.850
People & Culture Specialist (Benefits)	1.065	0.625	0.625	-	0.150
	4.591	3.771	3.771	4.400	5.200

TOWN OF PALM BEACH

Finance Department

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

FROM: Jane Le Clainche, Director of Finance

SUBJECT: FY2023 Budget Highlights for the Finance Department

DATE: June 9, 2022

Finance Budget

FY2023 Budget Request $2,002,342
FY2022 Adopted $1,865,675

The overall Finance Department proposed FY2023 budget is estimated to increase by 7.3% over the FY2022 Adopted Budget. The main reason for the increase is the COLA and merit increases in salaries and benefits. All additional cost increases or savings are outlined within the following programs:

Program 141 – Financial Management

FY2023 Program Request $1,202,333
FY2022 Adopted $1,107,657

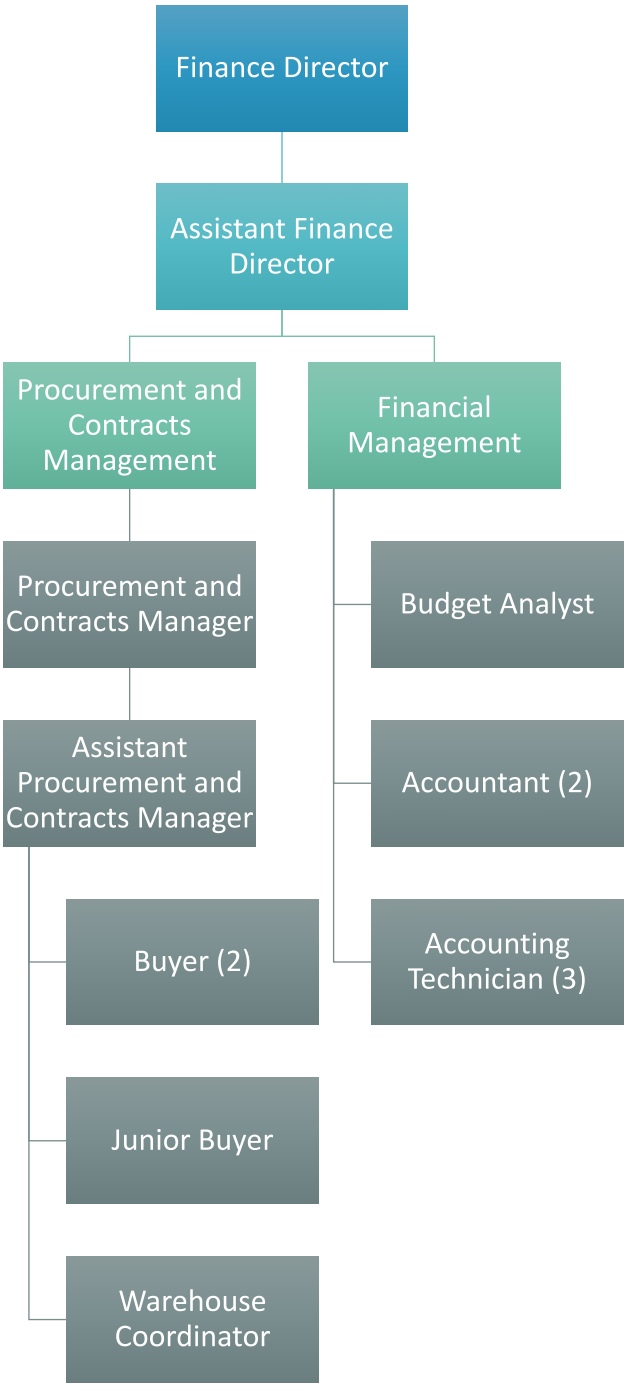
The proposed FY2023 budget for Financial Management reflects an estimated increase of 8.6%, or $94,676, of which $68,702 is in salaries and $26,074 is in benefits. There was a small increase in contractual ($100) and a small decrease in commodities ($200) to be more in line with actual spending in the past few years.

Program 144 - Purchasing

FY2023 Program Request $800,009
FY2022 Adopted $758,018

The proposed FY2023 budget for Purchasing reflects an estimated increase of 5.54% or $41,991, of which $46,902 is in salaries. There was a decrease in benefits of $7,411 due to one employee entering DROP. Contractual and Commodities also had small increase of $1,700 and $800 respectively.

FINANCE DEPARTMENT ORGANIZATION CHART



DEPARTMENT: FINANCE

MISSION:

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

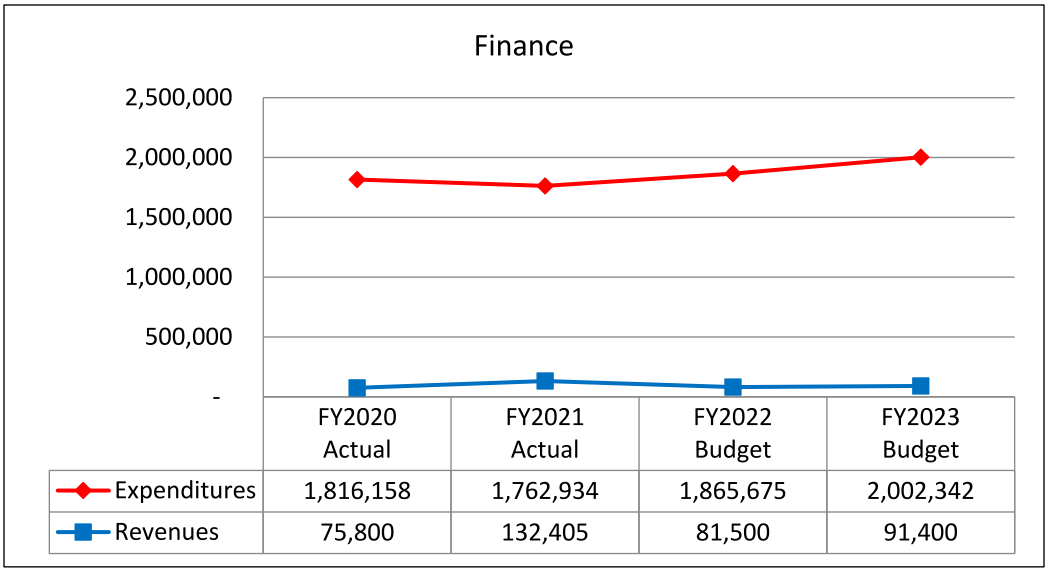
Revenue Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Change
Taxi Permits	1,125	225	900	900	900	0.00%
Newsrack Enclosure Admin Fee	700	380	600	600	500	-16.67%
Lien Search Fee	73,975	131,800	80,000	100,050	90,000	12.50%
	75,800	132,405	81,500	101,550	91,400	12.15%

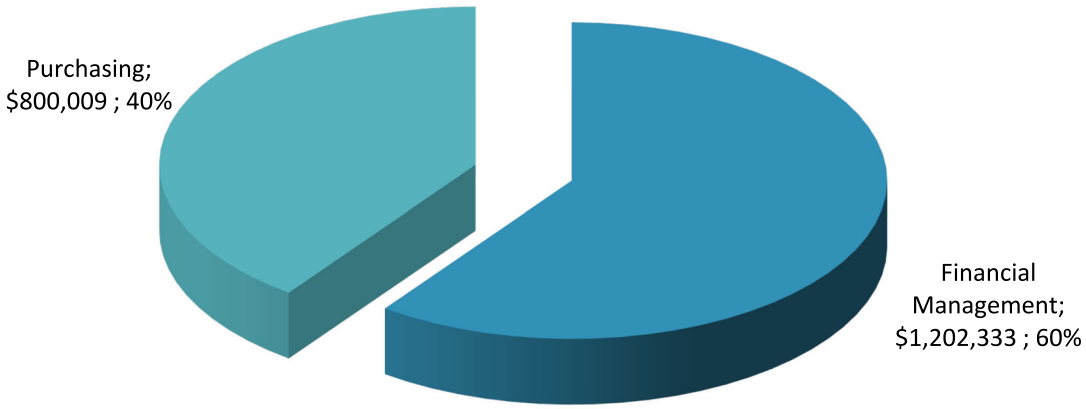
Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	1,073,383	1,048,176	1,131,258	1,131,258	1,121,313	1,246,862	10.22%
Employee Benefits	574,265	548,465	564,616	564,616	565,815	583,279	3.31%
Contractual	138,987	136,878	144,025	145,420	126,575	145,825	1.25%
Commodities	25,670	25,561	22,450	22,450	20,325	23,050	2.67%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	3,854	3,854	3,326	3,326	3,326	3,326	0.00%
TOTALS	1,816,158	1,762,934	1,865,675	1,867,070	1,837,354	2,002,342	7.33%

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



	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures	1,816,158	1,762,934	1,865,675	2,002,342
Revenues	75,800	132,405	81,500	91,400



	FY2020	FY2021	FY2022	FY2023
Total Full Time Equivalent Employees	14.689	13.689	13.689	13.539

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	593,604	614,559	654,945	654,945	645,000	723,647	10.49%
Employee Benefits	306,386	308,046	311,998	311,998	313,197	338,072	8.36%
Contractual	123,445	121,514	126,700	128,095	108,775	126,800	0.08%
Commodities	12,702	11,957	13,700	13,700	11,625	13,500	-1.46%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	314	314	314	314	314	314	0.00%
TOTALS	1,036,450	1,056,390	1,107,657	1,109,052	1,078,911	1,202,333	8.55%

*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 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

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

COMMODITIES

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

DEPRECIATION

Deprecation includes a folding machine

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Finance Director	0.850	0.850	0.850	0.850	0.750
Assistant Finance Director	0.975	0.975	0.975	0.975	0.975
Budget Analyst	0.950	0.900	0.900	0.900	0.900
Accounting Technician	2.964	2.964	2.964	2.964	2.914
Accountant	2.800	2.000	2.000	2.000	2.000
	7.739	7.689	7.689	7.689	7.539

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 FY21.

MAIN ACTIVITIES:

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

- Develop and administer purchasing policies consistent with established policies and procedures and governmental best business practices
- 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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	479,779	433,617	476,313	476,313	476,313	523,215	9.85%
Employee Benefits	267,880	240,419	252,618	252,618	252,618	245,207	-2.93%
Contractual	15,542	15,365	17,325	17,325	17,800	19,025	9.81%
Commodities	12,968	13,604	8,750	8,750	8,700	9,550	9.14%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	3,540	3,540	3,012	3,012	3,012	3,012	0.00%
TOTALS	779,708	706,545	758,018	758,018	758,443	800,009	5.54%

*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 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

A slight increase was 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 remain the same based on current market conditions

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Procurement and Contract Mgr	1.000	1.000	1.000	1.000	1.000
Asst Procurement and Contract Mgr	1.000	1.000	1.000	1.000	1.000
Senior Buyer	-	-	1.000	1.000	1.000
Buyer	1.500	2.000	1.000	1.000	1.000
Purchasing Technician	1.000	-	-	-	-
Junior Buyer	-	1.000	1.000	1.000	1.000
Warehouse Coordinator	1.000	1.000	1.000	1.000	1.000
Purchasing Coordinator	1.000	1.000	-	-	-
Courier/Warehouse Assistant	0.500	-	-	-	-
	7.000	7.000	6.000	6.000	6.000

TOWN OF PALM BEACH

To: Kirk Blouin, Town Manager

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

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

Re: FY 2023 Budget Highlights for Planning, Zoning & Building – **General Fund**

Date: June 7, 2022

Total Planning, Zoning & Building Budget – All Expenses

FY 2023 Estimated Request: $4,957,312
FY 2022 Anticipated Budget: $4,099,366
FY 2022 Adopted Budget: $4,771,421

The overall Planning, Zoning & Building Department proposed FY 2023 budget is estimated to increase by 3.9%, or $185,891, over the FY 2022 Adopted Budget. This includes the two Enterprise Fund programs and the two General Fund programs. The FY 2023 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. Due to the uncertain dollar amount for code reform, all monies needed for the project in FY23 will be requested from contingency once the amount is known.

Total PZB General Fund Budget Expenses

FY 2023 Estimated Request: $1,119,029
FY 2022 Anticipated Budget: $1,084,608
FY 2022 Adopted Budget: $997,844

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

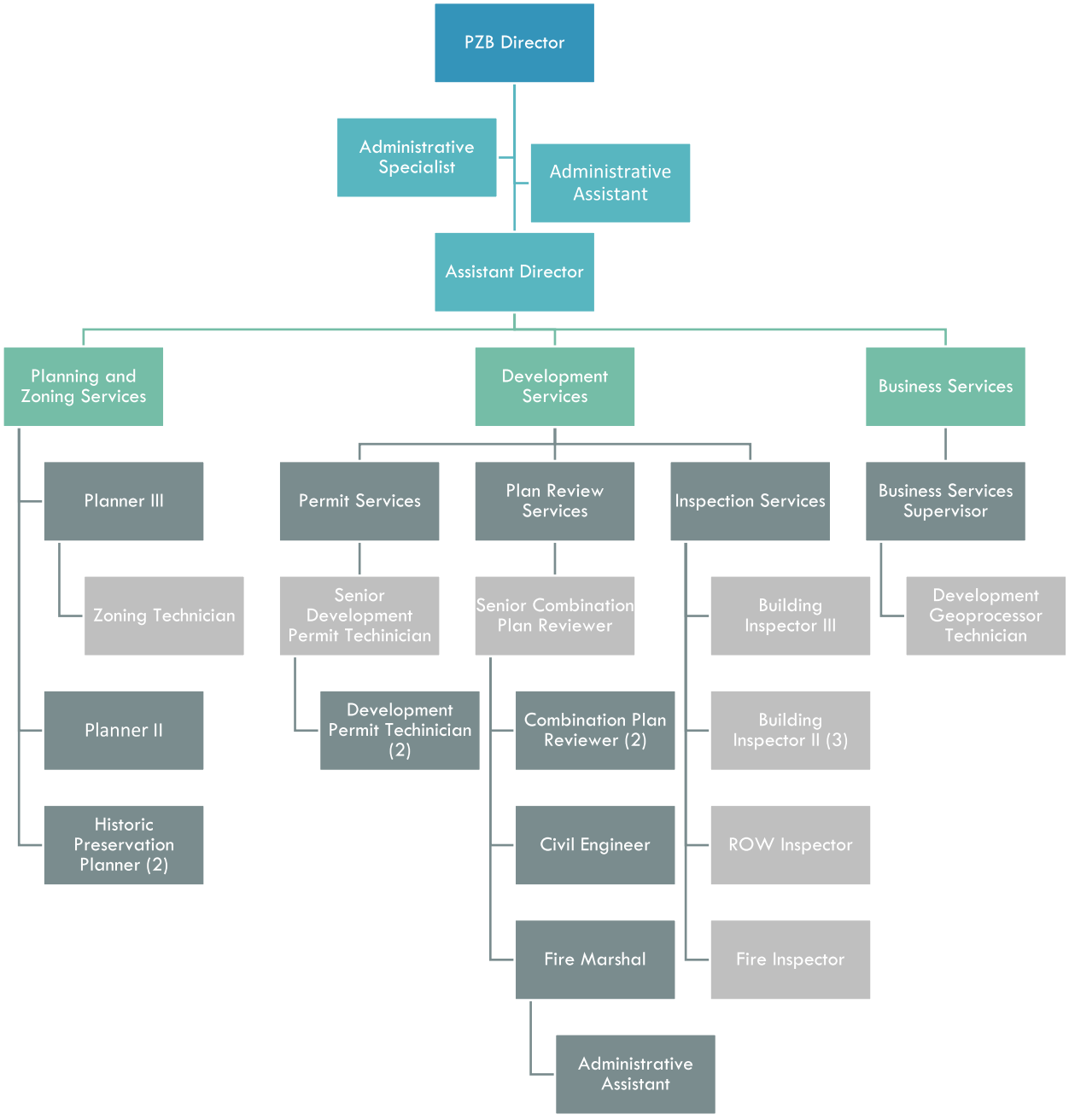
FY 2023 Estimated Request: $901,569
FY 2022 Anticipated Budget: $898,153
FY 2022 Adopted Budget: $793,811

The proposed FY 2023 budget for Planning & Zoning reflects an estimated 13.6% increase, or $107,758.. The FY 2023 Program 211 budget also includes the hiring of an administrative assistant and a planner II, and therefore an increase in salary and benefits to this division; and an increase in contractual expenses (legal representation of meetings, professional planning firm and a land use attorney for code reform efforts).

Program 214 – Landmarks Preservation
FY 2023 Estimated Request: $217,460
FY 2022 Anticipated Budget: $186,455
FY 2022 Adopted Budget: $204,033

The proposed FY 2023 budget for Landmarks Preservation reflects an estimated 6.6% increase, or $13,427, which is due to an increase in contracted services (legal advertising). Minor decreases will occur in salaries and benefits.

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

	2020 Actual	2021 Actual*	2022 Budget	2022 Projected	2023 Budget	% Change
Business Tax Receipts	781,754	776,348	777,000	820,582	825,000	6.18%
Business Tax Receipt Penalties	32,149	29,362	30,000	34,383	35,000	16.67%
Building	6,606,842	-	-	-	-	0.00%
Electrical	138,809	-	-	-	-	0.00%
Plumbing	61,266	-	-	-	-	0.00%
Permit Processing	21,190		-	-	-	0.00%
Permit Penalty	25,888	-	-	-	-	0.00%
Except/Var. App.	265,707	316,266	275,000	607,922	500,000	81.82%
Reinspection Fees	1,510	-	-	-	-	0.00%
Abandonments	(205)	(194)	-	3,785	1,000	100.00%
Architectural Fees	253,542	479,666	280,000	560,800	450,000	60.71%
Landmarks Submittal	45,405	71,900	45,000	79,500	70,000	55.56%
Mechanical Permits	158,119	-	-	-	-	0.00%
Contractor Registration Fee	6,725	-	-	-	-	0.00%
Miscellaneous Permit Fees	7,500	-	-	-	-	0.00%
Building Permit Search Fee	55,650	-	-	-	-	0.00%
Permit Revision Fee	178,600	-	-	-	-	0.00%
Right Of Way Permits	1,026,273	664,062	600,000	834,650	750,000	25.00%
Flood Plain Mgmt Permit Fee	11,250	450	-	-	-	0.00%
County Occ. Licenses	16,016	20,014	15,000	15,000	15,000	0.00%
Tent Permits	19,312	4,072	15,000	15,000	15,000	0.00%
Bldg. Insp. Fund Fees	10,602	-	-	-	-	0.00%
Radon Gas	7,143	-	-	-	-	0.00%
Code Compliance Fines	122,790	214,625	175,000	150,000	150,000	-14.29%
Code Compliance Admin Fee	1,925	1,775	4,500	5,325	4,500	0.00%
Credit Card Cust. Surcharge	14,614	28,176	15,000	25,000	20,000	33.33%
	9,870,375	2,606,522	2,231,500	3,151,947	2,835,500	27.07%

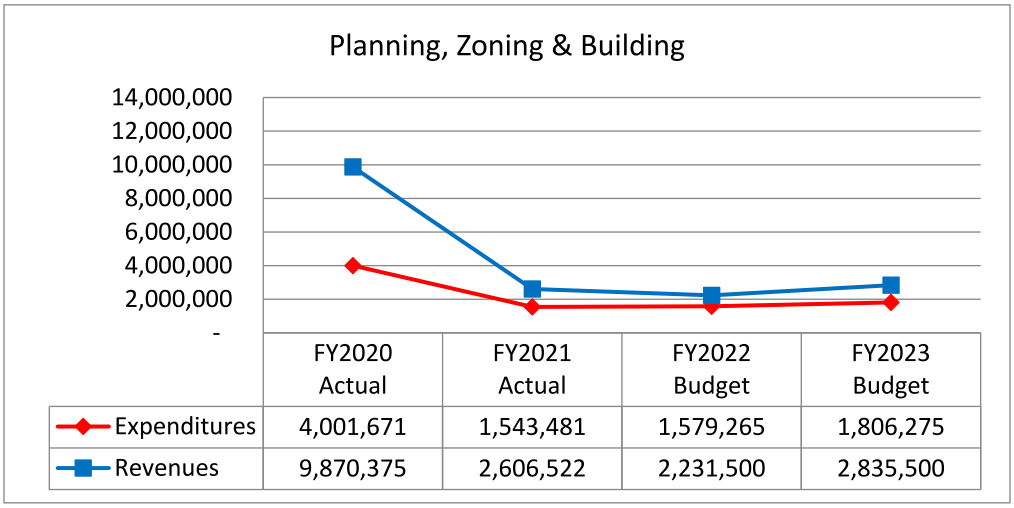
*In FY2021 two programs were moved from the General Fund into the new Building Enterprise Fund

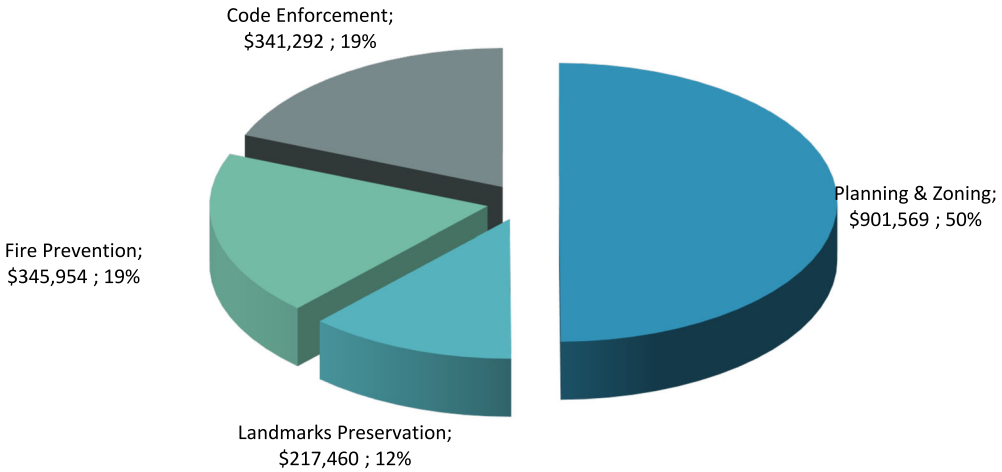
Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	1,661,885	756,523	841,524	841,524	778,594	912,641	8.45%
Employee Benefits	973,322	347,795	342,909	342,909	348,313	399,999	16.65%
Contractual	1,221,080	407,299	366,457	373,499	510,358	463,408	26.46%
Commodities	40,487	25,459	22,420	22,967	22,540	25,620	14.27%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	104,897	6,404	5,955	5,955	5,955	4,607	-22.64%
TOTALS	4,001,671	1,543,481	1,579,265	1,586,854	1,665,760	1,806,275	14.37%

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

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





	FY2020	FY2021*	FY2022	FY2023
Total Full Time Equivalent Employees	25.750	9.100	9.350	9.350

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

PROGRAM: PLANNING AND ZONING 211

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	287,312	347,019	400,549	400,549	356,741	425,027	6.11%
Employee Benefits	131,420	135,985	180,762	180,762	181,962	180,042	-0.40%
Contractual	365,887	306,167	203,800	210,006	351,950	286,500	40.58%
Commodities	7,904	9,166	8,700	8,700	7,500	10,000	14.94%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	170	-	-	-	-	-	0.00%
TOTALS	792,693	798,337	793,811	800,017	898,153	901,569	13.57%

*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 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

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	FY2019	FY2020	FY2021	FY2022	FY2023
Director	0.700	0.700	0.700	0.700	0.700
Assistant Director	-	0.350	0.350	0.350	0.350
Zoning Manager	1.000	1.000	1.000	1.000	-
Zoning Technician	0.500	-	0.500	-	0.500
Planning Administrator	0.400	0.400	-	-	-
Planner III	-	-	-	-	1.000
Planner I	-	-	-	0.500	0.500
Administrative Specialist	0.500	0.500	0.500	0.500	0.500
Administrative Assistant	0.500	0.500	-	0.500	-
Historic Preservation Planner	-	-	0.400	0.400	0.400
	3.600	3.450	3.450	3.950	3.950

PROGRAM: LANDMARKS PRESERVATION 214

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	20,745	37,633	43,405	43,405	30,688	40,819	-5.96%
Employee Benefits	29,805	16,423	17,828	17,828	15,967	17,341	-2.73%
Contractual	76,162	84,264	140,500	140,500	137,000	156,000	11.03%
Commodities	249	1,095	2,300	2,300	2,800	3,300	43.48%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	126,961	139,415	204,033	204,033	186,455	217,460	6.58%

*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 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

Contract costs related to landmark designation studies and historic preservation.

COMMODITIES

Office supplies and minor software enhancements

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Director	0.050	0.050	0.050	0.050	0.050
Assistant Director	-	0.050	0.050	0.050	0.050
Historic Preservation Planner	-	-	0.300	0.300	0.300
Administrative Assistant	0.500	0.500	-	-	-
Planning Administrator	0.300	0.300	-	-	-
	0.850	0.900	0.400	0.400	0.400

PROGRAM: FIRE PREVENTION 215

(Program managed by Fire Rescue)

MISSION:

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

MAIN ACTIVITIES:

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

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

EXPENDITURE SUMMARY

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	197,273	204,729	219,610	219,610	219,160	244,915	11.52%
Employee Benefits	79,614	79,844	63,631	63,631	65,631	81,321	27.80%
Contractual	10,306	13,081	17,697	17,697	17,348	15,898	-10.17%
Commodities	2,124	7,792	3,820	3,820	3,820	3,820	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	289,318	305,446	304,758	304,758	305,959	345,954	13.52%

*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 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

The contractual category covers travel, community education, and software maintenance. The decrease was due to charges associated with software.

COMMODITIES

Remained constant

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Fire Marshal	1.000	1.000	1.000	1.000	1.000
Fire Inspector	1.000	1.000	1.000	1.000	1.000
Office Assistant II	0.500	0.500	0.500	0.375	0.375
	2.500	2.500	2.500	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.

MAIN ACTIVITIES

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

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

Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	157,641	167,142	177,960	177,960	172,005	201,880	13.44%
Employee Benefits	110,045	115,543	80,688	80,688	84,753	121,295	50.33%
Contractual	4,094	3,787	4,460	4,460	4,060	5,010	12.33%
Commodities	6,444	7,407	7,600	7,819	8,420	8,500	11.84%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	6,404	6,404	5,955	5,955	5,955	4,607	-22.64%
TOTALS	284,628	300,284	276,663	276,882	275,193	341,292	23.36%

*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 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

Contracted services increased due to postage and printing costs

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	FY2019	FY2020	FY2021	FY2022	FY2023
Code Compliance Officer I	2.000	2.000	2.00	2.00	2.00
Parking/Code Enforcement Manager	0.500	-	-	-	-
Parking/Code Enforcement Specialist	0.750	0.750	0.75	0.75	0.75
	3.250	2.750	2.750	2.750	2.750

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TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

VIA: Carolyn Stone, Assistant Town Manger

FROM: Mark Bresnahan, Recreation Division Director

SUBJECT: FY2023 Recreation Budget Highlights

DATE: June 13, 2022

The following document highlights the Recreation Department General Fund budget that encompasses Administration, Mandel Recreation Center, and Tennis. This memo contains comparisons between FY22 and FY23 proposed revenue, proposed fee schedules for tennis, fitness center, and Mandel Recreation Center rental fees. It includes narrative as to any substantive departures from budgeted amounts and actuals. There is also an overall budget-to-budget comparison for quick review.

Please note FY23 budget and revenue projections have been reviewed and adjusted in anticipation of continuing potential pandemic impacts in the coming fiscal year on recreation activities and facilities.

Administration

Budget

FY2023 Request: $361,967
FY2022 Approved: $301,252
This represents an increase of 20%: $60,715

Salaries

28% overall increase: $43,882

- Staff reallocations and addition of Assistant Town Manager
  - 1.0 Administrative Assistant, .3 Assistant Director, .4 Recreation Specialist .3 Division Director, .25 Assistant Town Manager
  - Increase due to addition of Administrative Assistant

Benefits

20% overall increase: $15,533

- 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

12% overall increase: $1,300

- Primarily due to the addition of music, scent misters, and enhanced digital assets

Commodities

7% overall increase: $700

- Other supplies – 400% increase-miscellaneous supplies: underbudgeted in FY22; Plaques for RAC, specialty printing (business cards), books
- Membership Dues – 67% increase-Membership dues to National Recreation & Park Association and Florida Recreation & Parks Association: Increase due to slight increase in membership cost/package

Depreciation
-1% decrease: -$700

- CCTV System; Fitness Center equipment; Athletic equipment; Furnishings; 2006 GMC Dump truck; Software Management - ReCPro Registration System

Mandel Recreation Center/Seaview Park
Budget
FY2023 Request: $1,347,491
FY2022 Approved $1,251,820
This represents an increase of 8%, $95,671

Revenue
FY2023 Proposed: $709,300
FY2022 Proposed: $651,000
This represents an increase of 9%, $58,300

FY2022 Cost Recovery Projection: 53%

Budget
Salaries
16% overall increase $51,173

- Increase due to re-assignment of positions and addition of Administrative Assistant
- 1.0 Program Manager, 1.0 Recreation Supervisors, .6 Maintenance Worker, .5 Recreation Specialist, .45 Recreation Facilities Maintenance Supervisor, .3 Recreation Division Director, .25 Assistant Director, .6 Administrative Assistant
- The FY2022 budget includes a COLA increase and pay for performance increases

Benefits
7% overall increase, $11,998

- Increase due to staff re-allocation and addition 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
4% overall increase: $29,000

- Janitorial
  - Increase 5%, $2,000, Increase due to anticipated vendor increase and additional carpet cleaning
    - Costs associated with janitorial services ($2,480/month for 7 days/week basic), additional floor and carpet maintenance required
- Landscape Contracting
  - Increase: 14%, $3,000: Cost associated with landscaping in Seaview Park. Landscaping - $12,000; Top dressing/aerification and dry-ject of athletic field and front lawn - $11,000; Palms, trees, shrubs, etc. replacement - $200; tree trimming, $600
  - FY21 was grow-in period

- Special Recreation Contracts
    - Increased 16% $19,000, All expenses are offset by revenue generated from each program. See Line Item Detail for additional information. Increase due to anticipated increase in program participants and higher fees/costs for trips and events.
    - Costs associated with: contractual instructor payments for youth and adult enrichment programs such as fencing, gymnastics, tumbling, dance, pre-school programs - Mom and Me Yoga, Music together, etc., karate, language instruction, art -painting, drawing, photography, adult fitness classes, youth athletics - soccer, lacrosse, flag football, basketball, etc. ($105,000); camp field trip admissions ($20,000); equipment rentals for camps ($4,000); entertainment performances for camps and special events - magician, balloon artists, clowns, face painting ($4,000); charter bus services for out-of-county camp transportation ($6,500)
- Other Contracted Services
    - No increase
        - Cost associated with fire/security monitoring $2,000; contractual labor - recreation center staffing, MRC and Activity Leaders $150,800 - $50,000 MRC reception, $91,800 Activity Leaders and maintenance support, $9,000; pest control - building and for playground, organic as much as possible $2,000, misc. contractual non-warranty service repairs - doors, windows, locks, floors/carpet, lights, etc. $2,500; uniform and mat services for Mandel Recreation Center and Seaview Park Tennis Center $2,900; Health Fitness personal training and group fitness classes (this is a pass-through, with the Town receiving the majority of the revenues of the fees received) $56,400; Health Fitness management contract $181,600, fitness center maintenance contracts, $1,600
- Travel and Per Diem – re-installed for staff training $1,500 cost associated with professional development
- Postage
    - No increase
        - Promotional mailings (postcards/brochures/flyers) to promote programs, events
- Electrical
    - Includes Seaview Park Tennis Center
    - Increased 5%, $2,000
        - Increase due to building use and/or anticipated cost
- Solid Waste Disposal
    - Includes Seaview Park Tennis Center
    - Increased 4%, $200
- Water
    - Includes Seaview Park Tennis Center
    - Increased 15%, $4,300
        - Increase due to building use and/or anticipated cost
- Building Maintenance
    - Increased 27%, $2,200
    - Cost associated with: security/fire alarm inspection and repairs ($2,000); A/C bi-monthly preventative inspections, maintenance and non-warranty repairs ($3,150); misc. non-warranty building repairs - interior/exterior repairs to walls, doors, windows, plumbing repairs, electrical repairs ($3,450)
- Other Equipment Maintenance
    - Increase is 5%,$100
    - Cost associated with: extinguisher inspection/recharging $1,000; non-warranty repairs for appliances $600; non-warranty water fountain repairs - cooling units, mechanical, hardware $600
    - Increase due to building use and/or anticipated cost

- Promotional Activities
    - Decrease is -46%, (-$4,300)
    - Cost associated with promotional activities
    - Utilization of more electronic and in-house promotions
- Bank Service Charges
    - Increase of 3%, $500
    - Cost associated with credit card fees

Commodities

6% overall increase: $3,500

- Office Supplies
    - Decreased -6%, (-$100) – Decrease due to slight over-budget in FY22
    - Cost associated with miscellaneous office supplies - Printer Cartridges, 400; Copy Paper, 1,200; Thermal Paper, 100; Assorted Stationary Supplies, 100
- Chemical/Cleaning Supplies
    - Increased 2%, $100
    - Cost associated with: fertilizers - liquid $1,000, granular $1,000; insecticides/pesticides $1,000; fungicides/herbicides $1,000, cleansers - disinfectants, bleach, air freshener, etc. $600; janitorial tools/supplies - gloves, mops, brushes, etc. $4000
- Building Maintenance Supplies
    - Increased 9%, $100
    - Cost associated with small tools - pliers, wrenches, screwdrivers, drill bits, shovels, rakes etc. $300; paint/supplies -brushes, trays, tape $200; misc. hardware - lock/door parts, nails, washers, etc. $400; restroom repair hardware $200
- Other Equipment Maintenance Supplies
    - Increased 9%, $100
    - Cost associated with mower parts - rollers, lubricants, hoses, belts, etc. $800; misc. equipment/supplies - nuts, bolts, washers, locks, extension cords, etc. $300
        - Currently utilizing a refurbished/rebuilt, fully depreciated Par 3Golf Course reel mower on the multi-purpose field and front lawn - anticipate necessary repairs
- Fuel/Motor Oil
    - Increased 30%, $300
    - Costs associated with fuel and motor oil consumption
        - Anticipate fuel cost increase
- Uniform
    - No change
    - Cost associated with staff uniform shirts - part-time Activity Leaders/Receptionists/Bus Drivers, and full-time staff
- Medical Supplies
    - No change
    - Cost associated with first aid supplies in recreation center and camp field trip kits
- Other Supplies Maintenance
    - 6% increase, $900
    - Cost associated with: custodial items - toilet tissue, hand soap, trash liners, paper towels, etc. ($6,100); safety equipment - eye/ear protection, gloves, ect. ($1,000); playground mulch ($5,800); sand ($1,200), irrigation parts - PVC repair fittings, nozzles, heads, etc. ($2,100); misc. tools/parts ($200)
    - Increase due to playground mulch for larger playground, additional public restrooms and building traffic
- Other Supplies Program
    - 8% increase, $2,100

    - Cost associated with arts/crafts supplies - construction paper, glue, paint, beads, clay, brushes, markers/crayons/pencils, butcher paper, etc., ($6,200); athletic equipment - footballs, basketballs, soccer balls, pinnies, goals, goal nets and replacements, playground balls, etc. ($6,200); games - table games and repairs parts ($2,400); food, snacks, candy for special events and programs ($3,600), prizes ($3,200); wristbands/identifiers for camps ($900); misc. supplies - replacement part/pieces, utensils, plates, cups, etc. ($3,400); fitness center items, ($2,500)
    - Increase due to anticipated cost of goods
- Cost of Merchandise Sold
    - No change
    - Cost of items sold in recreation center (headwear, apparel, water bottles, etc.)
- Membership Dues
    - No change
    - Membership dues to Florida Recreation & Park Association/National Recreation & Park Association
- Training
    - No Change
    - Costs associated with professional development

Depreciation
    - No Change
    - Rotary Mower $1,250.01; 2010 Dodge Grand Caravan $0

Recreation Center Revenues
Revenue
FY2023 Proposed: $709,300
FY2022 Budget:$651,000
This represents an increase of 9%, $58,300

The FY20 proposed revenues were based upon the Recreation Center Business Plan of January 2017 (probable scenario) and historical numbers. FY22 and FY23 (and FY20) incudes actual and anticipated impacts of the pandemic.

Staff is recommending to increase the clean-up and additional staff fees by $5.00/hr., but all other rental fees to stay the same. Proposed increases for the fitness center include:

- Annual Pass
    - $15.00 for a single resident adult
    - $20.00 for two resident adults of the same household
- Monthly Pass
    - $15.00 for a single resident adult
    - $25.00 for two resident adults of the same household
- 3 Month Pass
    - $20.00 for a single resident
    - $20.00 for two residents of the same household
- Daily Pass
    - $4.00 for single resident
    - $5.00 for resident guest

TOWN OF PALM BEACH			
NON AD-VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET			
	MANDEL RECREATION CENTER		
Account Number	**Account Description**	FY 2022 Anticipated Amount	FY2023 Proposed Amount
001.347.215	Youth Program Fees	265,500	345,000
001.347.210	Adult Program Fees	20,000	81,000
001.347.218	Soma Dome Fees	1,000	1,000
001.347.219	Fitness Center Classes	4,500	6,500
001.347.620	Promotional Merchandise	1,500	3,500
001.347.250	Passes/Daily Admission	110,000	120,000
001.347.282	Marina Amenities	115,500	121,300
001.362.115	Facility Rental Fees- Recreation	16,000	25,000
001.362.135	Seaview Park Concession	1,000	6,000
TOTAL		$535,000	$ 709,300

Recreation Department - FY 2023 Proposed Fee Schedule
Exhibit III - Mandel Recreation Center

Fitness Center

Fee Classifications	FY-22 Approved	FY-23 Proposed
3 Month Passes		
Resident Adult	$250.00	$270.00
Resident 2 Adult (same household)	$375.00	$395.00
6 Month Passes		
Resident Adult	$350.00	eliminate
Resident 2 Adult (same household)	$525.00	eliminate
Monthly Passes		
Resident Adult	$115.00	$130.00
Resident 2 Adult (same household)	$170.00	$195.00
Annual Passes		
Resident Adult	$480.00	$495.00
Resident 2 Adult (same household)	$720.00	$740.00
Daily Passes		
Resident Adult	$18.00	$22.00
Resident Guest Fee	$23.00	$28.00

Rental Fees

Fee Classifications	FY-22 Approved	FY-23 Proposed
Class Room	$50/hr.	$50/hr.
Multi-Purpose Room or Game Room (includes patio)	$130/hr.	$130/hr.
Gymnasium/equivalent size	$200/hr.	$200/hr.
Outdoor Patio	Included with Multi-Purpose Room/Game Room	Included with Multi-Purpose Room/Game Room
Deposits	$250 refundable	$250 refundable
Set-up	$100 flat fee	$100 flat fee
Clean-up	$45/hr.	$50/hr.
Additional Staff	$45/hr.	$50/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

FY2023 Request: $558,621
FY2022 Approved $496,660
This represents an increase of 12%, $61,961

Revenue

FY2023 Proposed: $405,900
FY2022 Approved: $320,500
This represents an increase of 27%, $85,400

FY2022 Cost Recovery Projection: 73%

Budget

Salaries

13% overall increase: $22,425

- Increase due to staff re-allocations and addition of Administrative Assistant
    - 1.1 Recreation Specialist, .5 Maintenance Worker, .35 Facilities Maintenance Supervisor, .25 Assistant Director, .15 Division Director, .2 Administrative Assistant
- Decrease due to additional use of contracted part-time labor
    - Part time work in pro shop and maintenance (Town part-time and contracted part-time staff total=$112,000)
- The FY2022 budget includes a COLA increase and pay for performance increases

Benefits

0.13% overall increase, ($136)

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

15% overall increase, $28,900

- Landscape Contracting
    - Increase of 19%, $300
    - Cost associated with landscaping around tennis centers - hedge trimming, tree trim, coconut palm tree trimming, general landscaping improvements
- Other Contracted Services
    - Increase of 5%, $7,600
    - Increase due to anticipated increase in contracts
    - Monitor alarm at Phipps Tennis Center, $600; Pest control, $300; Contracted labor, $82,500: includes $70k for court maintenance
- Electric Phipps
    - Increase of 5%, $100
- Electric Seaview
    - Contained within the Mandel Recreation Center/Seaview Park budget
- Water Phipps
    - 40% increase, $5,400
    - Increase due to Hydrocourts utilizing underground watering system which was underbudgeted in FY22
- Water Seaview
    - Contained within the Mandel Recreation Center/Seaview Park budget
- Building Maintenance
    - 6% overall increase $300
    - Cost associated with AC repair/bi-monthly maintenance at Seaview & Phipps Ocean Park Tennis Centers ($3,100); plumbing repairs ($800); electrical repairs ($500); security/fire alarm inspections/repairs ($500), misc. building repairs - interior/exterior repairs to walls, doors, windows, wood trim, etc. ($400)
    - Increase due to anticipated increase in contracts and general project costs (FY20 and FY21 included - Phipps HVAC replacement and enhancement projects)
- Other Equipment Maintenance
    - Increase 11%, $200
    - Cost associated with repairs to the two electric court maintenance carts ($900), fire extinguisher inspection/recharging ($200), misc. repairs of tennis equipment (drum roller, lute, Gator rake, etc.) ($900)
    - Increase due to anticipated general contract and product costs
- Tennis Court Maintenance – Phipps
    - Increased 233%, $3,500
    - Costs associated with the tennis court surfaces and on-court items/supplies/equipment

    - Increase due to being underbudgeted in FY21. Anticipated projects to enhance, update and repair playing areas (FY21 - $9,800 for replacement/repair of fence connectors), and increased play
- Tennis Court Maintenance – Seaview
    - Increased 167%, $5,000
    - Costs associated with the tennis court surfaces and on-court items/supplies/equipment
    - Increase due to anticipated projects to enhance, update, and repair playing areas, and increased play
- Promotional Activities
    - Increased 125%, $1,000
    - Cost associated with promotion of tennis facilities
    - Increase due to anticipated promotion- especially of off-peak court times
- Bank Service Charges
    - Increased 38%, $5,500
    - Cost associated with credit card fees
        - Increase in credit card fees due to increased business activity

<u>Commodities</u>
47% overall increase, $10,500

- Office Supplies Phipps
    - No change
    - Cost associated with miscellaneous office supplies - paper, pens, ink, etc.
- Office Supplies Seaview
    - No change
    - Cost associated with miscellaneous office supplies - paper, pens, ink, etc.
- Chemical/Cleaning Supplies
    - No change
- Vehicle Maintenance
    - 100% increase, $100
    - Anticipated cost of repairs for shared vehicle (fully depreciated in February 2020)
- Building Maintenance Supplies
    - No change
    - Cost associated with misc. items: Paint, 200; Repairs to toilets, sinks, doors and plumbing, 300; Misc. parts, tools or supplies, 300
- Uniform
    - No change
    - Cost associated with staff uniform shirts
- Medical Supplies
    - 100% increase, $100
    - Increase play has required increased supplies on hand
- Other Supplies Phipps
    - 24% increase, $1,200
    - Cost associated with: paper towels/toilet paper, hand soap, event supplies - cups, plates, snacks/drinks, utensils, etc. ($1,000); irrigation supplies - heads, valves, PVC, etc. ($1,000); landscaping supplies, mulch/flowers ($500); clay material ($3,200); service cart parts - battery, tires, etc. ($500)
    - Increase due to anticipated increase in contracts and general project and supply costs
- Other Supplies Seaview
    - 33% increase, $1,000
    - Cost associated with: paper towels/toilet paper, hand soap, event supplies - cups, plates, snacks/drinks, utensils, etc. ($500); irrigation supplies - heads, valves, PVC, etc. ($700);

landscaping supplies, mulch/flowers ($100); clay material ($2,200); service cart parts - battery, tires, etc. ($500)
    - Increase due to anticipated increase in contracts and general project and supply costs
- Minor Operating Equipment
    - No change
    - Tennis related equipment's costs - nets, misc. grooming items (lutes, rakes, line brushes)
        - Increase anticipated due to replacing aging nets, net posts, rake and lute
- Cost of Merchandise Sold
    - Increase 114%, $8,000
    - Cost of items sold in pro-shop (tennis balls, headwear, apparel, concessions)
        - Tennis center pro-shops stocked with higher quality merchandise, and anticipate refreshing apparel and increase in business for apparel (with launch of new tennis logo), and increase in tennis balls and drinks
- Membership dues – USTA, $50/year
- Training
    - No change
    - Costs associated with professional development

Depreciation

- No change
- Court Pac Roller w/cover ($1,184.25); 2018 Tennis Maintenance Cart ($2,689.50)

Tennis Centers Revenues

Revenue

FY2023 Proposed: $405,900
FY2022 Proposed: $362,600
This represents an increase of 12%: $43,300

The proposed fee schedule for tennis operations includes a 4% increase in all annual and seasonal fees, and certain 12-play passes (purchase 12 daily fees and get one free) have been increased. The last fee increase was October 1, 2019.

TOWN OF PALM BEACH

NON AD-VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET

TENNIS

Account Number	Account Description	FY 2022 Anticipated Amount	FY2023 Proposed Amount
001.347.230	Merchandise Sales	25,000	30,000
001.347.240	Adult Program Fees	3,000	3,000
001.347.242	Tennis 12 Play Pass	50,000	53,000
001.347.245	Daily Tennis Court Fees	28,000	33,500
001.347.249	Annual/Seasonal Tennis Court Fees	64,000	80,000
001.347.282	Marina Amenities	66,500	69,800
001.347.940	Town Share Tennis Teaching Services	110,000	121,000
001.347.944	Town Share Tennis Merchandise Sales	1,000	1,600
001.349.600	Tennis Pro Admin Fees	13,500	13,500
001.362.115	Facility Rental Fees- Tennis	1,600	500
TOTAL		362,600	405,900

Tennis - FY 2023 Proposed Fee Schedule

Fee Classifications	FY-22 Approved	FY-23 Proposed
Annual Passes		
Resident Junior	$264	$275
Resident Adult	$612	$636
Resident 2 Adults, (same household)	$856	$890
Resident Family (up to 5 for family household)		$1,140
Non-Resident Junior	$438	$460
Non-Resident Adult	$1,441	$1,513
Non-Resident 2 Adults (same household)	$2,058	$2,161
Non-Resident Family (up to 5 for family household)		$2,600
Seasonal Passes		
Resident Junior	$185	$192
Resident Adult	$428	$445
Resident 2 Adults (same household)	$599	$623
Resident Family (up to 5 for family household)		$800
Non-Resident Junior	$306	$321
Non-Resident Adult	$1,009	$1,059
Non-Resident 2 Adults (same household)	$1,441	$1,469
Non-Resident Family (up to 5 for family household)		$1,770
Daily Court Passes		
Resident Junior	$10	$11
Resident Adult	$15	$16
Non-Resident Junior	$11	$12
Non-Resident Adult	$17	$19
12 Play Fees		
Resident Junior	$120	$132
Resident Adult	$180	$187
Non-Resident Junior	$132	$139
Non-Resident Adult	$204	$228
Court Rental Fees		
Court Rental Fee (1.5 hr block- during operating hours)	$52	$104
Court Rental Fee (1 hr block during non-operating hours, required staffing fee included)	$72	$144

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

FY2022 to FY2023 Budget-to-Budget Comparison for the Recreation Department

Program Revenue	FY22 Budget	FY22 Estimated	FY23 Proposed	FY22/23 Difference $	FY22/23 Difference %
(312) Tennis Programs & Facilities	$320,500	$362,600	$405,900	$85,400	26.6%
(313) Recreation Center/Seaview Park	$651,000	$535,000	$709,300	$58,300	9.0%
General Fund Sub-Total	$971,500	$897,600	$1,115,200	$143,700	14.8%
(620) Par 3 Golf Course Enterprise Fund	$2,730,800	$3,123,450	$3,407,250	$676,450	24.8%

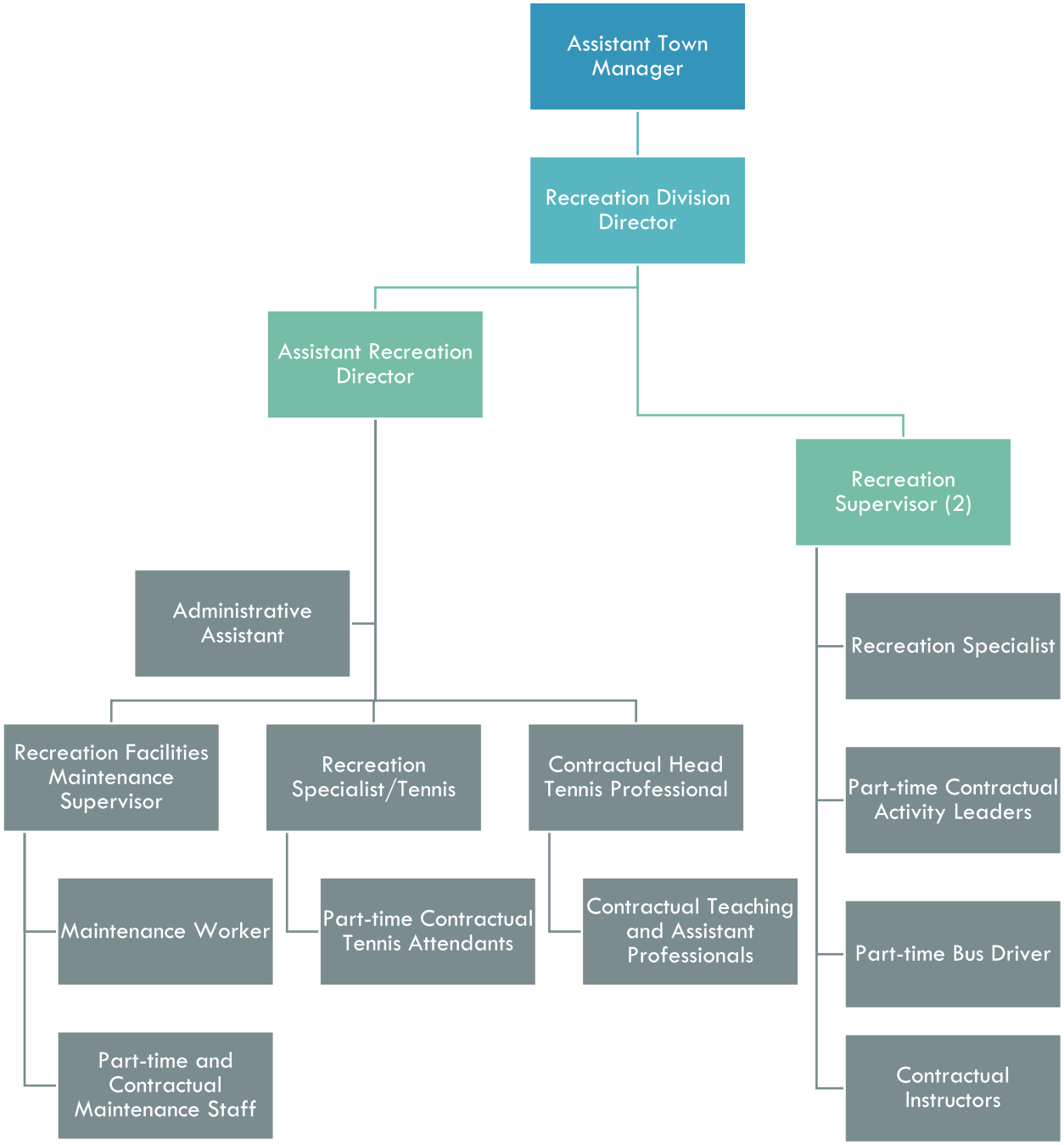
Program Operating Expenses	FY22 Budget	FY22 Estimated	FY23 Proposed	FY22/23 Difference	FY22/23 Variance %
(311) Administration	$301,252	$312,897	$361,967	$60,715	20.2%
(312) Tennis Programs & Facilities	$496,660	$506,529	$558,621	$61,961	12.5%
(313) Recreation Center/Seaview Park	$1,251,820	$1,312,927	$1,347,491	$95,671	7.6%
General Fund Sub-Total	$2,049,732	$2,132,353	$2,268,079	$218,347	10.7%
(620) Par 3 Golf Course Enterprise Fund	$2,072,315	$2,344,734	$2,603,374	$531,059	25.6%

Operating Cost Recovery Estimates

Program Area	FY22 Budget	FY22 Estimated	FY23 Proposed
(312) Tennis Programs & Facilities	64.5%	71.6%	72.7%
(313) Recreation Center/Seaview Park	52.0%	40.7%	52.6%
(620) Par 3 Golf Course Enterprise Fund	131.8%	133.2%	130.9%

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

RECREATION DEPARTMENT ORGANIZATIONAL CHART



DEPARTMENT: RECREATION

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

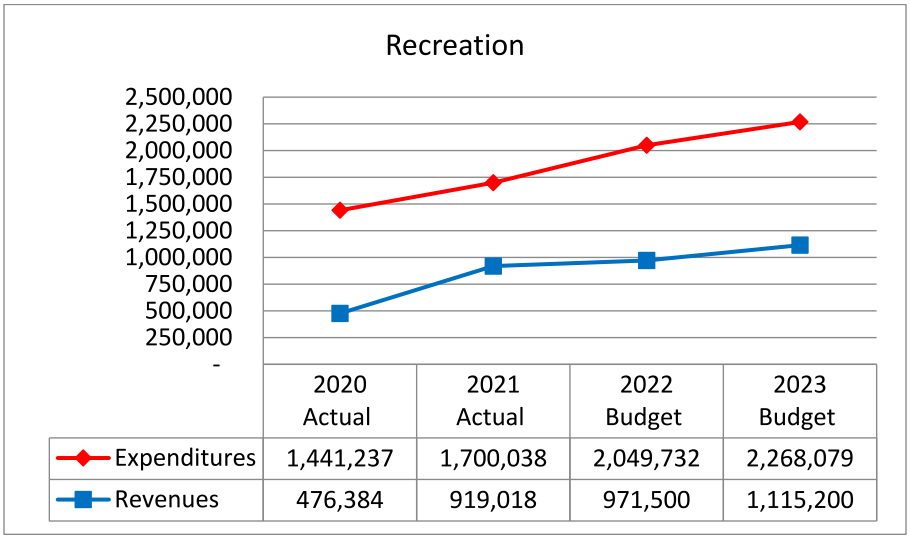
Revenue Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Change
Adult Program Fees (Rec)	26,432	21,579	81,000	24,530	81,000	0.0%
Youth Program Fees (Rec)	108,299	386,980	345,000	486,773	345,000	0.0%
Soma Dome Fees	-	60	-	-	1,000	100.0%
Fitness Center Classes	700	6,635	6,500	7,910	6,500	0.0%
Tennis Mixers	387	33	-	-	-	0.0%
Merchandise Sales	20,619	28,470	20,500	23,945	30,000	46.3%
Adult Program Fees (Tennis)	6,063	1,805	4,000	2,000	3,000	-25.0%
Tennis 12 Play Pass	52,482	53,425	44,720	122,637	53,000	18.5%
Daily Tennis Court Fees	30,032	32,175	25,000	30,290	33,500	34.0%
Annual Tennis Court Fees	28,245	86,026	54,140	80,310	80,000	47.8%
Marina Amenity Fee	-	-	179,640	179,640	191,100	6.4%
Passes/Daily Admission	89,135	125,280	68,500	136,360	120,000	75.2%
Promotional Merchandise	60	600	3,500	2,243	3,500	0.0%
Town Share Tennis Teaching Svcs	93,074	134,526	93,000	171,711	121,000	30.1%
Town Share Tennis Merch Sales	983	1,486	1,000	1,200	1,600	60.0%
Recreation M & I Fee	55	-	-	-	-	0.0%
Tennis M & I Fee	121	-	-	-	-	0.0%
Tennis Pro Admin Fees	12,375	13,500	13,500	13,500	13,500	0.0%
Equipment Rentals - Tennis	12	4	-	-	-	0.0%
Facility Rental Fees - Tennis	1,080	2,263	500	3,000	500	0.0%
Facility Rental Fees – Rec	5,831	23,907	25,000	20,000	25,000	0.0%
Seaview Park Concession	401	265	6,000	2,000	6,000	0.0%
TOTALS	476,384	919,018	971,500	1,308,049	1,115,200	14.8%

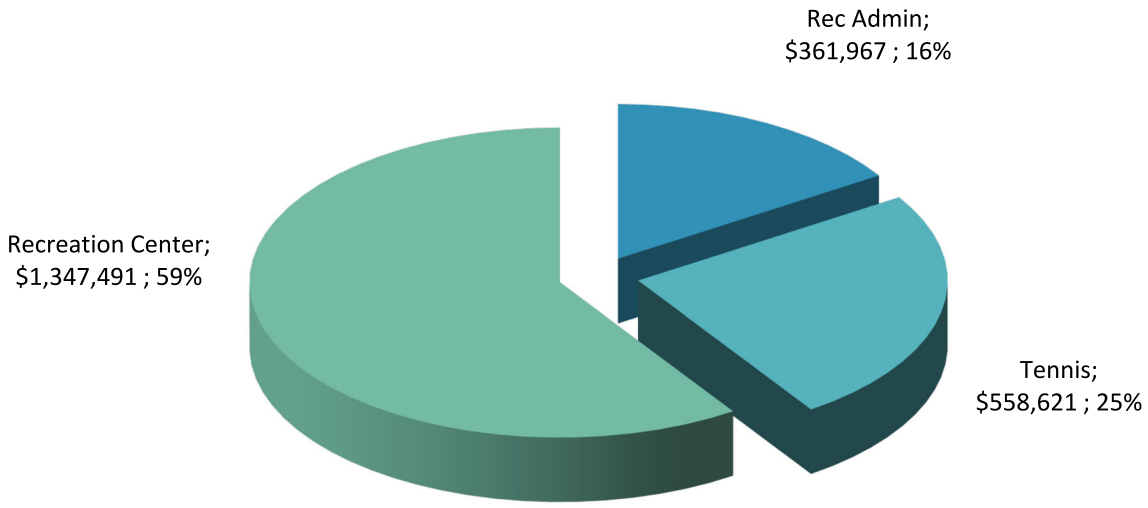
Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	556,846	556,015	650,897	650,897	644,327	768,377	18.05%
Employee Benefits	296,639	326,408	359,741	359,741	360,425	387,408	7.69%
Contractual	502,003	744,518	897,200	916,307	933,200	956,400	6.60%
Commodities	67,471	63,024	88,950	89,059	90,950	103,650	16.53%
Capital Outlay	8,333	-	-	42,000	-	-	0.00%
Depreciation	9,945	10,074	52,944	52,944	52,944	52,244	-1.32%
TOTALS	1,441,237	1,700,038	2,049,732	2,110,948	2,081,846	2,268,079	10.65%

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



	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Expenditures	1,441,237	1,700,038	2,049,732	2,268,079
Revenues	476,384	919,018	971,500	1,115,200



	FY2020	FY2021	FY2022	FY2023
Total Full Time Equivalent Employees	20.032	11.060	10.769	11.446

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	113,878	123,654	154,055	154,055	165,000	197,937	28.48%
Employee Benefits	74,168	66,382	79,177	79,177	79,177	94,710	19.62%
Contractual	5,065	5,135	10,800	10,800	11,400	12,100	12.04%
Commodities	4,915	8,030	9,400	9,509	9,500	10,100	7.45%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	4,200	4,200	47,820	47,820	47,820	47,120	-1.46%
TOTALS	202,226	207,401	301,252	301,361	312,897	361,967	20.15%

*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 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

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

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Director of Recreation	0.450	-	-	-	-
Dir. of Bus. Development & Operations	-	0.300	0.300	-	-
Assistant Town Manager	-	-	-	0.250	0.250
Assistant Director of Recreation	0.300	0.300	0.300	0.300	0.300
Recreation Division Director	-	-	-	0.300	0.300
Administrative Clerk	0.800	0.800	-	-	-
Administrative Assistant	0.800	0.600	0.600	0.600	1.000
Recreation Specialist	-	-	0.400	0.400	0.400
	2.350	2.000	1.600	1.850	2.250

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	167,265	131,758	173,515	173,515	165,000	195,940	12.92%
Employee Benefits	84,875	92,370	101,721	101,721	101,905	101,857	0.13%
Contractual	115,812	162,304	195,400	195,400	212,700	224,300	14.79%
Commodities	31,233	21,007	22,150	22,150	23,050	32,650	47.40%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	4,184	4,184	3,874	3,874	3,874	3,874	0.00%
TOTALS	403,369	411,623	496,660	496,660	506,529	558,621	12.48%

*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 FY2023 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

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Dir. of Bus. Development & Operations	-	0.100	0.100	-	-
Recreation Division Director	-	-	-	0.150	0.150
Assistant Director	0.250	0.250	0.250	0.250	0.250
Administrative Assistant	-	0.100	0.100	0.100	0.200
Tennis Facility Supervisor	1.000	1.000	1.000	-	-
Maintenance Worker/Tennis	0.522	0.522	0.522	0.540	0.540
Tennis Facility Assistant	1.000	-	-	-	-
Tennis Attendant	1.208	1.344	1.359	0.991	0.845
Rec Facilities Maintenance Supervisor	-	-	-	0.350	0.350
Rec Supervisor	0.250	0.250	0.350	-	-
Recreation Specialist	-	-	0.100	1.100	1.100
Public Works Employees	0.090	-	-	-	-
	4.320	3.566	3.781	3.481	3.345

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	275,704	300,602	323,327	323,327	314,327	374,500	15.83%
Employee Benefits	137,595	167,656	178,843	178,843	179,343	190,841	6.71%
Contractual	381,126	577,079	691,000	710,107	709,100	720,000	4.20%
Commodities	31,323	33,987	57,400	57,400	58,400	60,900	6.10%
Capital Outlay	8,333	-	-	42,000	-	-	0.00%
Depreciation	1,561	1,690	1,250	1,250	1,250	1,250	0.00%
TOTALS	835,642	1,081,014	1,251,820	1,312,927	1,262,420	1,347,491	7.64%

*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 FY2023 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

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Dir. of Bus. Development & Operations	-	0.100	0.100	-	-
Recreation Division Director	-	-	-	0.300	0.300
Assistant Director of Recreation	0.250	0.250	0.250	0.250	0.250
Administrative Assistant	-	0.100	0.100	0.100	0.600
Recreation Supervisor	1.250	1.350	1.450	2.000	1.000
Rec Facilities Maintenance Supervisor	-	-	-	0.450	0.450
Program Dev & Operations Mgr	-	1.000	1.000	-	-
Program Manager	-	-	-	-	1.000
Maintenance Worker	0.561	0.561	0.561	0.579	0.600
Recreation Specialist	-	-	0.500	0.500	0.500
Activity Leader	2.500	2.500	1.052	0.530	0.550
Recreation Center Attendants	-	8.195	0.255	0.425	0.207
Bus Driver	0.410	0.410	0.411	0.304	0.304
Public Works Employees	0.105	-	-	-	-
	5.076	14.466	5.679	5.438	5.761

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Town of Palm Beach Fire-Rescue

Fire Rescue Department

TO: Kirk W. Blouin, Town Manager

FROM: Darrel Donatto, Fire-Rescue Chief

SUBJECT: FY2023 Budget Highlights for Fire Rescue

DATE: June 8, 2022

Fire-Rescue Budget

FY2023 Estimated Request $16,205,680
FY2022 Adopted $15,346,841

The overall Fire-Rescue Department proposed FY2023 budget is estimated to increase by 5.60%, or $858,839 over the FY2022 adopted Budget. The proposed budget has estimated increases in salaries of $794,640 which includes a 5% COLA, benefits of $110,559, commodities of $44,860, depreciation of $74,588, and capital outlay of $57,417. These increases are partially offset by a reduction in contractual of $223,225.

Program 215 – Fire Prevention.

FY2023 Estimated Request $345,954.00
FY2021 Adopted $304,758.00

The proposed FY2023 budget for Fire Prevention reflects an estimated increase of 13.52%, or $41,196. The proposed budget has increases in salaries of $25,305, benefits of $17,690 which were partially offset decreases in contractual of $1799.

Program 411 – Fire Administration

FY2023 Estimated Request $569,856.00
FY2022 Adopted $567,820.00

The proposed FY2023 budget for Fire Administration reflects an estimated increase of .36% or $2,036. There was an increase in salaries of $9,790 and contractual of $1800, which were partially offset by reductions in employee benefits of $9,554.

Program 417 – Fire Operations

FY2023 Estimated Request $14,488,825.00
FY2022 Adopted $13,655,088.00

The proposed FY2022 budget for Fire Operations reflects an estimated increase of 6.11%, or $833,737. There were increases in salaries of $765,880, benefits of $118,293, commodities of $44,560, $27,720 of which is for fuel. Increases in depreciation of $73,291 and capital outlay of $56,713, which were partially offset by reductions in contractual of $225,000.

Program 418 – Fire Training

FY2023 Estimated Request $377,714.00
FY2022 Adopted $368,641.00

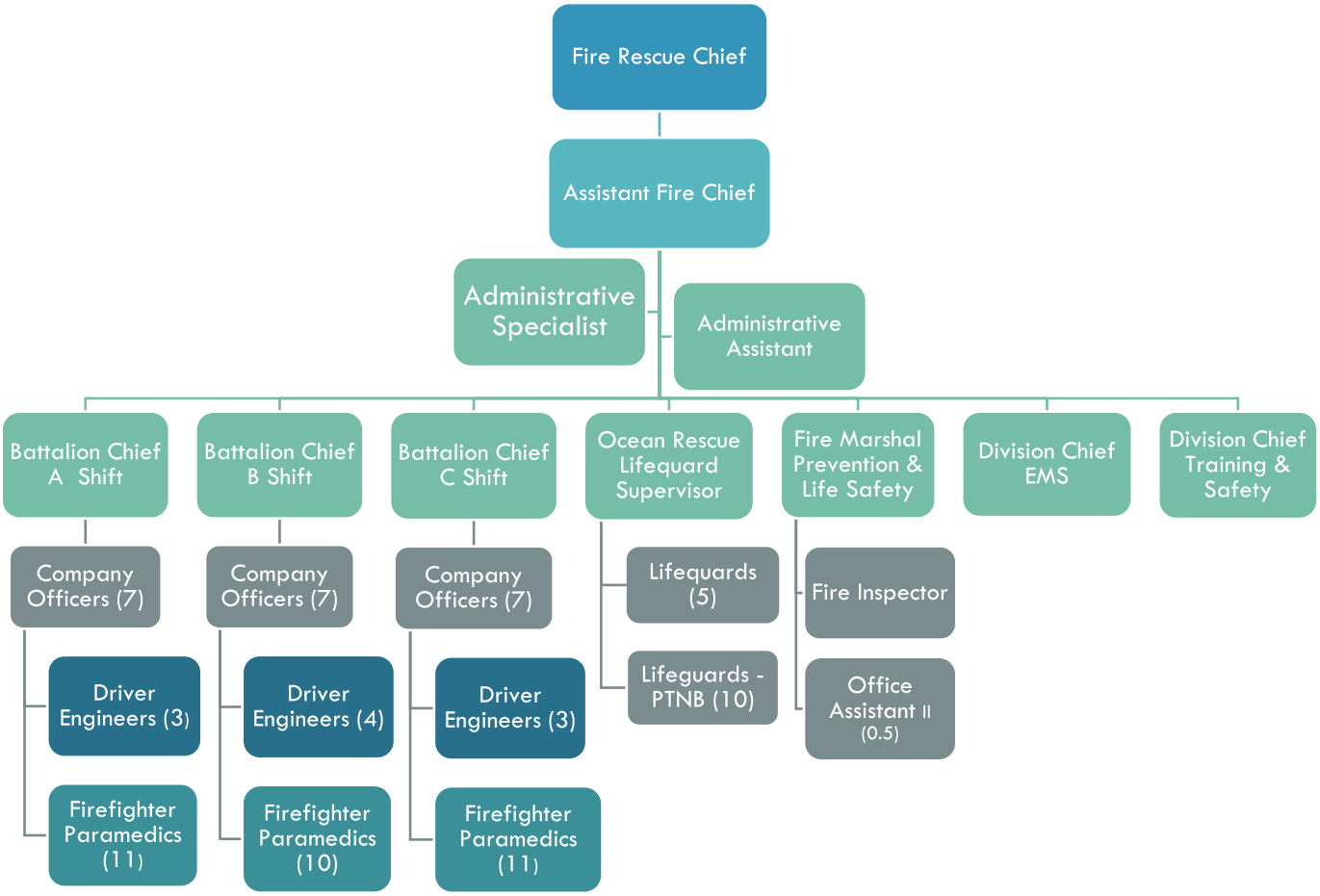
The proposed FY2023 budget for Fire Training reflects an estimated increase of .64%, or $9,073. There were increases in salaries of $8547 and benefits of $551 which were partially offset by and small decrease in contractual of $25.

Program 419 – Ocean Rescue

FY2023 Estimated Request **$769,285.00**
FY2022 Adopted **$755,292.00**

The proposed FY2023 budget for Ocean Rescue reflects an estimated increase of 1.85%, or $13,993. There were increases in salaries of $10,423 benefits of $1,269, commodities of $300, depreciation of $1,297, and capital outlay of $704.

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.

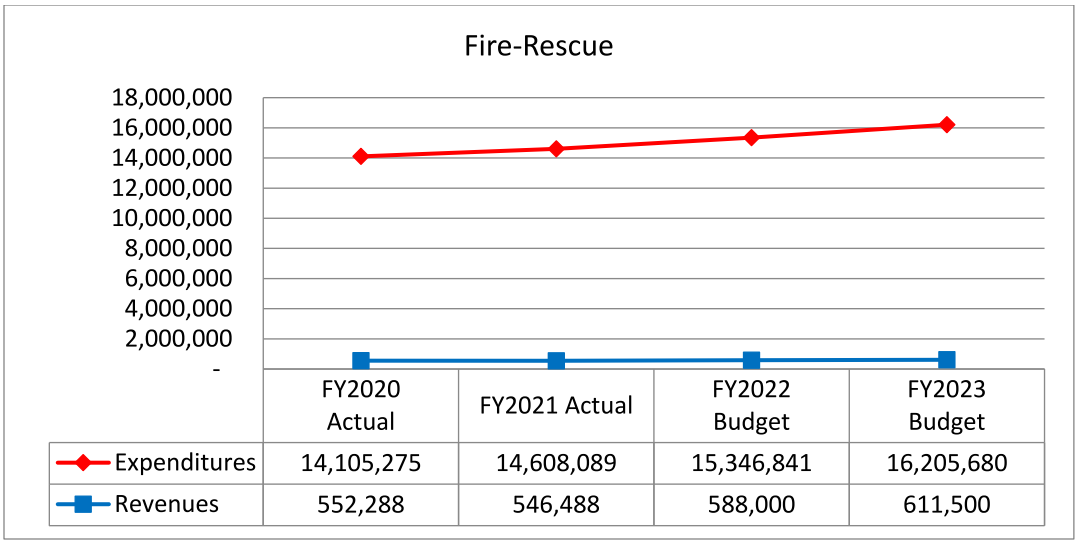
Revenue Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	% Change
Fire Supplemental Compensation	25,875	32,733	37,000	37,200	37,000	0.00%
EMS Grant - Palm Beach County	-	21,849	25,000	2,500	25,000	0.00%
Special Detail-Fire	4,795	4,675	5,000	25,000	10,000	100.00%
Fire Prev Bonfires	600	-	-	-	-	0.00%
Fire Prev Hot Work	1,650	3,300	2,000	2,750	2,500	25.00%
Fire Prev Public Assembly	400	50	1,000	825	1,000	0.00%
False Fire Alarms	14,919	18,825	12,000	17,139	16,000	33.33%
Fire Prev Fireworks	2,000	8,000	6,000	13,000	10,000	66.67%
Fire Prev Technical Fire Insp	500	-	-	-	-	0.00%
Fire Prev Annual Ins Fee	70,599	77,421	100,000	62,015	75,000	-25.00%
Ems Transport Fees	431,200	379,635	400,000	469,576	435,000	8.75%
Room Rental Dep - South Fire	(250)	-	-	-	-	0.00%
	552,288	546,488	588,000	630,005	611,500	4.00%

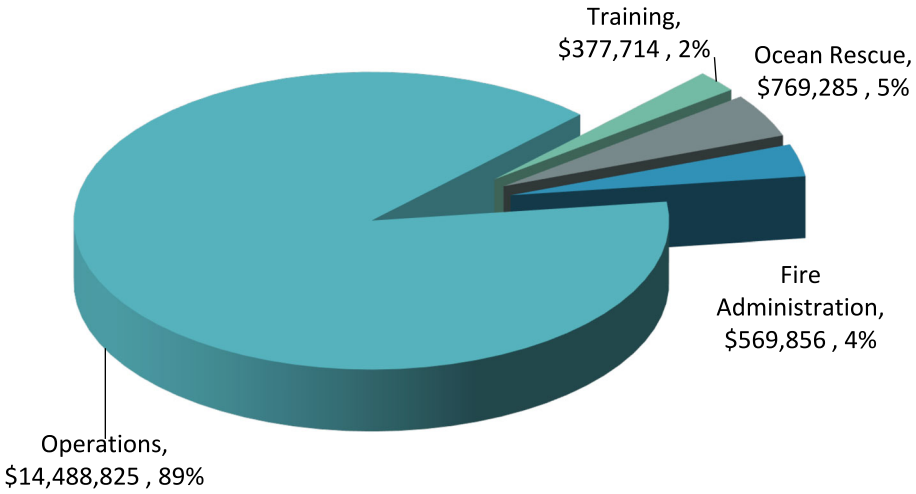
Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	6,887,615	7,180,990	7,567,648	7,567,648	7,334,098	8,362,288	10.50%
Employee Benefits	5,842,974	6,210,218	6,287,422	6,287,422	6,267,146	6,397,981	1.76%
Contractual	412,040	357,498	654,620	669,350	489,420	431,395	-34.10%
Commodities	227,403	194,557	215,975	217,726	211,225	260,835	20.77%
Capital Outlay	-	21,849	60,424	60,424	25,000	117,841	95.02%
Depreciation	735,243	642,977	560,752	560,752	560,752	635,340	13.30%
TOTALS	14,105,275	14,608,089	15,346,841	15,363,321	14,887,641	16,205,680	5.60%

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



	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures	14,105,275	14,608,089	15,346,841	16,205,680
Revenues	552,288	546,488	588,000	611,500



	FY2020	FY2021	FY2022	FY2023
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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	288,433	294,210	282,959	282,959	282,959	292,749	3.46%
Employee Benefits	118,225	104,913	170,654	170,654	168,930	161,100	-5.60%
Contractual	89,057	86,265	102,758	103,549	102,558	104,558	1.75%
Commodities	9,665	12,421	11,000	11,000	11,000	11,000	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	496	945	449	449	449	449	0.00%
TOTALS	505,876	498,754	567,820	568,611	565,896	569,856	0.36%

*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 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

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

COMMODITIES

Commodities remained constant

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Fire Rescue Chief	1.000	1.000	1.000	1.000	1.000
Office Manager	1.000	1.000	-	-	-
Administrative Assistant	1.000	1.000	1.000	1.000	1.000
Administrative Specialist	-	-	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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	6,179,791	6,458,321	6,705,021	6,705,021	6,645,021	7,470,901	11.42%
Employee Benefits	5,323,106	5,709,184	5,714,699	5,714,699	5,714,549	5,832,992	2.07%
Contractual	207,013	153,893	433,527	442,466	178,527	208,527	-51.90%
Commodities	206,153	173,901	187,700	189,341	187,700	232,260	23.74%
Capital Outlay	-	21,849	60,424	60,424	25,000	117,137	93.86%
Depreciation	727,286	635,428	553,717	553,717	553,717	627,008	13.24%
TOTALS	12,643,349	13,152,577	13,655,088	13,665,668	13,304,514	14,488,825	6.11%

*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 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

Includes maintenance and repairs performed by outside vendors. Decrease is a result of reduction of rental equipment needed.

COMMODITIES

Increase in this category is due to increased fuel costs and increased costs for uniforms and equipment.

CAPITAL OUTLAY

The increase in this category resulted from replacement costs for the replacement of an ambulance.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Assistant Fire-Rescue Chief	1.000	1.000	1.000	1.000	1.000
Battalion Chief	3.000	3.000	3.000	3.000	3.000
Division Chief - EMS Coordinator	1.000	1.000	1.000	1.000	1.000
Lieutenant / Paramedic	21.000	21.000	21.000	21.000	21.000
F/F, Driver/Engineer, Paramedic or EMT	12.000	12.000	10.000	10.000	10.000
Firefighter, Paramedic or EMT	27.000	30.000	32.000	32.000	32.000
Fleet Manager	0.200	0.200	0.200	0.200	0.200
Master Mechanic	-	-	0.200	-	-
Mechanic	0.200	0.200	-	0.200	0.200
	65.400	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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	98,240	116,605	146,118	146,118	146,118	154,665	5.85%
Employee Benefits	77,445	86,304	94,513	94,513	94,513	95,064	0.58%
Contractual	110,185	65,128	115,135	120,135	115,135	115,110	-0.02%
Commodities	4,417	4,619	12,875	12,875	7,875	12,875	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	290,287	272,656	368,641	373,641	363,641	377,714	2.46%

*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 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

The decrease in this category is due to the lower costs associated with our ACLS renewal.

COMMODITIES

Commodities remained constant

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Division Chief - Training/Safety	1.000	1.000	1.000	1.000	1.00

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	321,150	311,853	433,550	433,550	260,000	443,973	2.40%
Employee Benefits	324,198	309,817	307,556	307,556	289,154	308,825	0.41%
Contractual	5,785	52,212	3,200	3,200	93,200	3,200	0.00%
Commodities	7,169	3,617	4,400	4,509	4,650	4,700	6.82%
Capital Outlay	-	-	-	-	-	704	100.00%
Depreciation	7,461	6,604	6,586	6,586	6,586	7,883	19.69%
TOTALS	665,763	684,103	755,292	755,401	653,590	769,285	1.85%

*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 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

Remained constant

COMMODITIES

Increase in this category is due to increased fuel costs.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Supervisor Lifeguard	1.000	1.000	1.000	1.000	1.000
Lifeguard On-Call	3.000	3.000	3.000	3.000	3.000
Lifeguard	5.000	5.000	5.000	5.000	5.000
	9.000	9.000	9.000	9.000	9.000

TOWN OF PALM BEACH
POLICE DEPARTMENT

DEDICATED TO EXCELLENCE

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

FROM: Nicholas Caristo, Chief of Police

SUBJECT: FY2023 Proposed Budget Summary

DATE: 3/14/2022

Program 216 - Code Enforcement Budget

FY2023 Proposed	**$332,478**
FY2022 Adopted	**$276,663**

The proposed FY23 budget reflects an increase of 20.17% or $55,815. This is primarily the result of increases in retirement, insurance, and bonus costs associated with the transfer of a sworn officer back to this program.

Police Budget

FY2023 Proposed	**$18,071,479**
FY2022 Adopted	**$16,877,684**

The overall Police Department proposed FY2023 budget is 7.07% above the FY22 Approved budget of $16,877,684, or an increase of $1,193,795. Decreases were realized in contractual costs and benefits in certain programs. Increases realized were primarily due to the unfreezing of a Major position, the addition of four sworn officer FTE's, parking kiosk costs, and increases in demand for Special Assignment Overtime.

Below is a summary of these budget highlights by unit.

Program 421 – Administration

FY2023 Proposed	**$1,385,987**
FY2022 Adopted	**$1,138,020**

The proposed FY23 budget reflects an increase of 21.79%, or $247,967. There were decreases in both contractual and commodity costs. Increases in salary and benefits were due to the unfreezing of a Major position.

Program 422 - Organized Crime Vice and Narcotics

FY2023 Proposed	**$875,788**
FY2022 Adopted	**$854,324**

The proposed FY23 budget reflects an increase of 2.51%, or $21,464. Contractual costs remained the same while commodity and benefit costs decreased. Increases to this program were in salaries.

Program 423 – Records Information Systems Unit

FY2023 Proposed	**$170,162**
FY2022 Adopted	**$176,732**

The proposed FY23 budget reflects a decrease of 3.72%, or $6,570. Decreases were in contractual costs. Benefit costs were also reduced due to the replacement of a tenured employee with a new employee.

Program 424 – Training & Community Relations Unit

FY2023 Proposed	**$210,701**
FY2022 Adopted	**$193,096**

The proposed FY23 budget reflects an increase of 9.12%, or $17,605. An increase was due to the inclusion of an expenditure account to fund annual Virtra Simulator service and maintenance plan costs.

Program 425 – Communications Unit

FY2023 Proposed	**$1,880,820**
FY2022 Adopted	**$1,723,546**

The proposed FY23 budget reflects an increase of 9.13%, or $157,274. The unit's overtime budget continues to be budgeted below actual fiscal year cost but is offset by salaries as the result of an average vacancy of 2-3 Telecommunicators. The increases in this program are primarily from salaries and approximately $15,000 in increased MPSCC dues costs.

Program 426 – Crime Scene Evidence Unit

FY2023 Proposed	**$289,514**
FY2022 Adopted	**$273,347**

The proposed FY23 budget reflects an increase of 5.91%, or $16,167. Other than a nominal increase in fuel costs, program increases were only realized in salary and benefits.

Program 428 – Patrol Division

FY2023 Proposed	**$11,270,033**
FY2022 Adopted	**$10,501,598**

The proposed FY23 budget reflects an increase of 7.32%, or $768,435. The unit budget increases are due to the conversion of four overfill sworn officer FTE positions to budgeted positions. Additionally, there is an increase in demand for Special Assignment Overtime. Special Assignment Overtime revenues are not shown in this expenditure budget, but the program as a whole continues to be revenue generating for the Town.

Program 429 – Detective Bureau

FY2023 Proposed	**$1,367,787**
FY2022 Adopted	**$1,411,351**

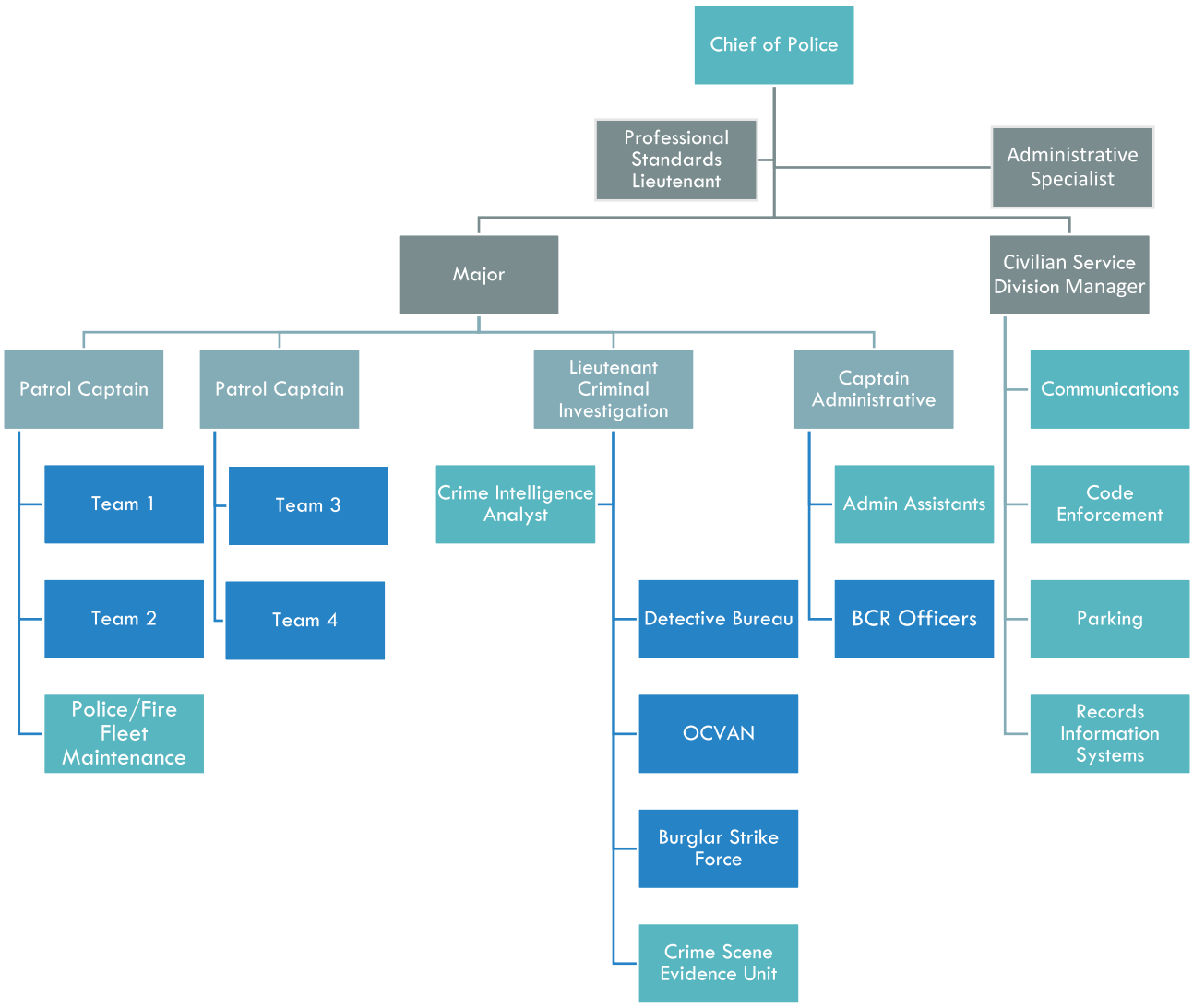
The proposed FY23 budget reflects a decrease of 3.09%, or $43,564. Decreases were in salary and benefit costs due to personnel changes.

Program 430 – Parking Control Unit

FY2023 Proposed	**$620,687**
FY2022 Adopted	**$605,670**

The proposed FY23 budget reflects an increase of 2.48%, or $15,017. The majority of the increase in this program is in the credit card processing fees for kiosks that were under budgeted last year. Other changes to this position include adding two full time and 3 part time employees and decreasing the contracted staff positions. The budgeted positions can be offset with Parking revenue if deemed appropriate at the conclusion of the budget year.

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.

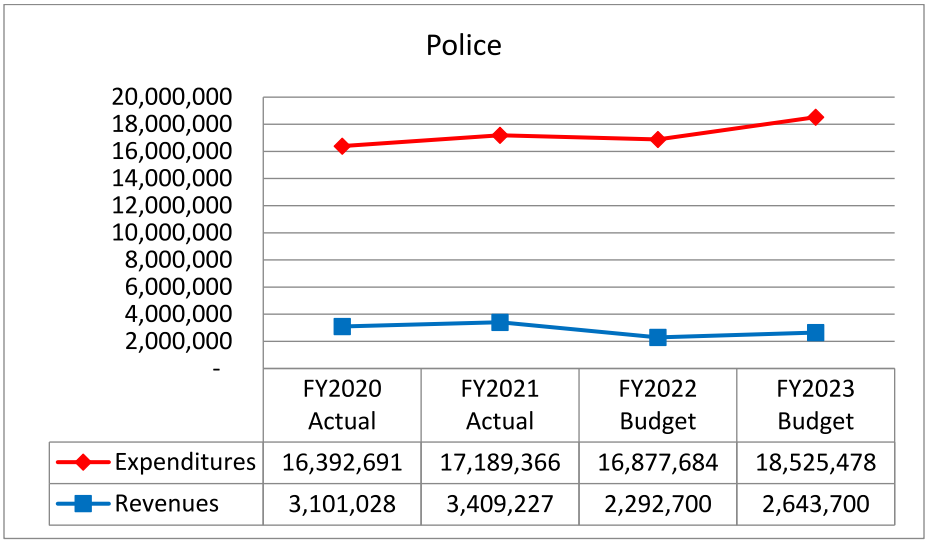
Revenue Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Change
Residential Parking Plans	113,475	146,430	100,000	125,000	125,000	25.00%
Bullet Proof Vests Grant	-	2,420	7,700	26,695	18,500	140.26%
FDLE Justice Assistance Grant	50,000	-	-	-	-	0.00%
911 Equip Reimbursement	28,490	8,115	20,000	11,357	12,000	-40.00%
Seized Tag	2,567	1,227	2,500	-	-	-100.00%
$12.50 Citation Monies	2,879	2,728	2,500	-	2,500	0.00%
Special Assignment Ot - Other	2,070,693	2,374,950	1,100,000	1,606,105	1,500,000	36.36%
Police Id Cards	4,600	-	25,000	100	25,000	0.00%
Burglar Alarm False Alarm Fees	37,350	38,975	55,000	35,325	40,000	-27.27%
Burglar Alarm Registration Fee	88,925	87,950	90,000	90,000	90,000	0.00%
Burglar Alarm - Penalties	7,873	3,047	5,000	5,724	5,000	0.00%
Burglar Alarm - Direct Connect	21,927	21,069	23,000	21,000	21,000	-8.70%
Valet Parking Permit	12,850	17,500	13,000	13,000	13,000	0.00%
Fines - Other Parking	389,077	387,373	490,000	415,584	415,000	-15.31%
Fines - Parking Meters	69,833	92,474	125,000	99,920	100,000	-20.00%
Row Parking Violation Fines	63,475	74,088	65,000	112,116	100,000	53.85%
Moving Violations	6,796	6,224	5,000	8,877	7,500	50.00%
Revenue/2nd $ Funding	1,575	1,224	1,000	1,321	1,200	20.00%
Boot Fees	8,750	14,350	10,000	14,350	15,000	50.00%
Penalty - Other Parking	95,814	101,940	125,000	124,920	125,000	0.00%
Penalty - Parking Meters	20,940	24,435	25,000	26,420	25,000	0.00%
Rebate For Town Towing	3,139	2,708	3,000	3,000	3,000	0.00%
	3,101,028	3,409,227	2,292,700	2,740,814	2,643,700	15.31%

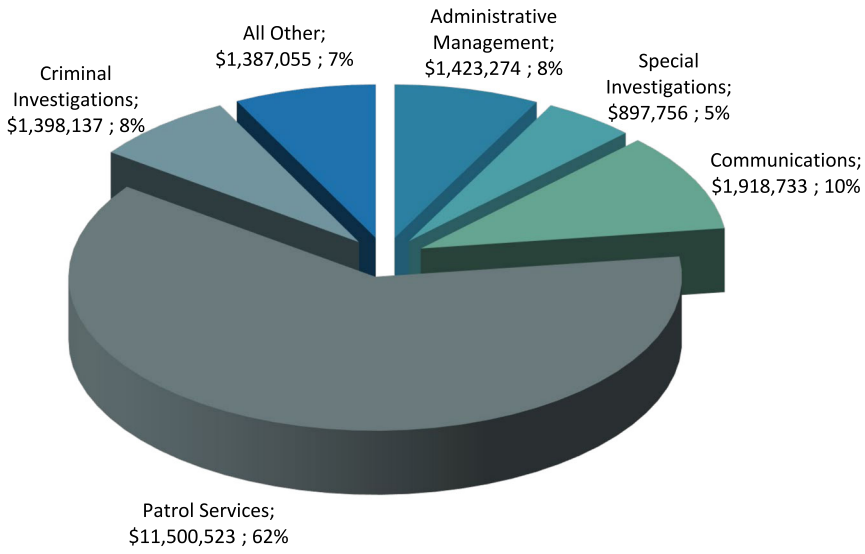
Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	8,828,564	9,222,027	9,051,090	9,051,090	8,256,624	10,485,118	15.84%
Employee Benefits	6,043,300	6,282,118	6,165,737	6,165,737	6,091,759	6,488,763	5.24%
Contractual	491,305	587,279	555,999	563,401	455,162	556,194	0.04%
Commodities	370,610	382,601	361,298	368,738	314,041	379,570	5.06%
Capital Outlay	14,936	-	-	-	-	-	0.00%
Depreciation	643,975	715,342	743,560	743,560	743,560	615,833	-17.18%
TOTALS	16,392,691	17,189,366	16,877,684	16,892,526	15,861,146	18,525,478	9.76%

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



	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures	16,392,691	17,189,366	16,877,684	18,525,478
Revenues	3,101,028	3,409,227	2,292,700	2,643,700



	FY2020	FY2021	FY2022	FY2023
Total Full Time Equivalent Employees	102.200	98.200	96.850	100.85

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	621,889	579,863	669,566	669,566	520,681	888,848	32.75%
Employee Benefits	367,406	380,863	367,638	367,638	353,460	441,806	20.17%
Contractual	20,093	45,064	51,300	51,300	39,800	47,800	-6.82%
Commodities	46,786	39,897	46,300	46,300	43,350	44,300	-4.32%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,868	1,868	3,216	3,216	3,216	520	-83.83
TOTALS	1,058,042	1,047,556	1,138,020	1,138,020	960,507	1,423,274	25.07%

*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 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 decreased due to the result of Education Reimbursement.

COMMODITIES

Commodities slightly decreased for the year.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Police Chief	1.000	1.000	1.000	1.000	1.000
Major	1.000	1.000	1.000	1.000	1.000
Captain	-	-	-	-	1.000
Lieutenant	1.000	1.000	1.000	1.000	1.000
Civilian Services Division Mgr	-	1.000	1.000	1.000	1.000
Police Planner	1.000	1.000	1.000	1.000	-
Administrative Specialist	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	-	-	-	-	1.000
	5.000	6.000	6.000	6.000	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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	362,937	369,135	400,172	400,172	397,796	462,525	15.58%
Employee Benefits	304,756	389,835	382,250	382,250	390,335	369,345	-3.38%
Contractual	21,741	21,761	29,600	29,922	22,208	29,700	0.34%
Commodities	20,924	21,849	19,520	20,176	16,270	15,320	-21.52%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	9,585	10,964	22,782	22,782	22,782	20,866	-8.41%
TOTALS	719,943	813,543	854,324	855,302	849,391	897,756	5.08%

*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 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 slightly increased for the year.

COMMODITIES

Commodities decreased due to minor office equipment expenses and fuel charges for unit vehicles.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Sergeant	1.000	1.000	1.000	1.000	1.000
Officer/Detective	4.000	3.000	4.000	4.000	4.000
	5.000	4.000	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 disseminate the information in an accurate and meaningful way.

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	99,798	101,836	84,781	84,781	103,443	90,103	6.28%
Employee Benefits	73,471	77,543	79,034	79,034	79,181	71,736	-9.23%
Contractual	5,674	6,860	6,800	6,800	5,020	6,300	-7.35%
Commodities	6,530	4,578	4,700	4,700	1,895	4,700	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,417	1,417	1,417	1,417	1,417	1,417	0.00%
TOTALS	186,890	192,234	176,732	176,732	190,956	174,256	-1.40%

*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 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 slightly decreased for the year.

COMMODITIES

Commodities remain level.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Records Specialist	2.000	2.000	2.000	2.000	2.000
Civilian Division Manager	0.250	-	-	-	-
	2.250	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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	181,636	211,334	116,348	116,348	228,223	124,212	6.76%
Employee Benefits	92,139	116,999	54,571	54,571	71,292	57,099	4.63%
Contractual	1,370	17,324	12,600	12,600	26,396	28,500	126.19%
Commodities	6,441	6,623	9,128	9,128	4,248	7,100	-22.22%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	451	38	449	449	449	-	-100.00%
TOTALS	282,037	352,318	193,096	193,096	330,608	216,911	12.33%

*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 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 increased due to Virtra Service/Maintenance.

COMMODITIES

Commodities decreased due to the result of registration costs for training.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Training & Comm Relations Coordinator	1.000	1.000	1.000	-	-
Administrative Assistant	2.000	2.000	2.000	2.000	2.000
	3.000	3.000	3.000	2.000	2.000

PROGRAM: COMMUNICATIONS UNIT 425

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	794,502	826,136	954,859	954,859	795,688	1,090,350	14.19%
Employee Benefits	550,823	575,244	614,327	614,327	588,454	625,059	1.75%
Contractual	103,267	89,461	105,949	105,949	109,973	120,949	14.16%
Commodities	5,264	5,805	8,100	8,100	6,000	7,600	-6.17%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	42,276	45,147	40,311	40,311	40,311	74,775	85.50
TOTALS	1,496,133	1,541,793	1,723,546	1,723,546	1,540,426	1,918,733	11.32%

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

COMMODITIES

Commodity slightly decreased for the year.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Lead Telecommunications Supervisor	1.000	1.000	1.000	1.000	1.000
Telecommunications Supervisor	3.000	3.000	4.000	4.000	4.000
Telecommunicator	11.000	11.000	10.000	10.000	10.000
	15.000	15.000	15.000	15.000	15.000

PROGRAM: CRIME SCENE/EVIDENCE UNIT 426

MISSION:

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

MAIN ACTIVITIES:

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

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	141,242	157,890	164,604	164,604	151,686	181,991	10.56%
Employee Benefits	40,677	48,082	80,129	80,129	78,666	83,821	4.61%
Contractual	3,034	3,280	8,200	8,200	5,700	8,200	0.00%
Commodities	6,289	6,543	9,150	9,150	2,700	9,350	2.19%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	9,739	12,018	11,264	11,264	11,264	9,903	-12.08
TOTALS	200,981	227,814	273,347	273,347	250,016	293,265	7.29%

*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 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 remain level.

COMMODITIES

Commodity slightly increased for the year.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Crime Scene Evidence Manager	1.000	1.000	1.000	1.000	1.000
Crime Scene Evidence Technician	-	-	-	1.000	1.000
Crime Scene Technician II (2 Part-Time)	1.000	1.000	1.000	-	-
	2.000	2.000	2.000	2.000	2.000

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	5,785,714	6,131,053	5,712,101	5,712,101	5,225,149	6,581,313	15.22%
Employee Benefits	3,893,640	4,026,044	3,900,888	3,900,888	3,834,765	4,074,830	4.46%
Contractual	175,717	164,571	124,950	124,950	89,070	144,550	15.69%
Commodities	246,372	273,849	235,800	242,474	211,400	257,400	9.16%
Capital Outlay	14,936	-	-	-	-	-	0.00%
Depreciation	465,447	539,079	527,859	527,859	527,859	442,430	-16.18
TOTALS	10,581,825	11,134,595	10,501,598	10,508,272	9,888,243	11,500,523	9.51%

*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 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 increased due Range and Vehicle Maintenance

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.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Captain	4.000	2.000	2.000	2.000	2.000
Lieutenant	-	2.000	2.000	2.000	2.000
Sergeant	8.000	8.000	8.000	8.000	8.000
Officer	41.000	42.000	41.000	40.000	43.000
Master Mechanic	-	-	0.800	-	-
Mechanic	0.800	0.800	-	0.800	0.800
Vehicle Technician	-	0.350	0.350	-	-
Fleet Manager	0.800	0.800	0.800	0.800	0.800
	54.600	55.950	54.950	53.600	56.600

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	650,999	671,440	769,596	769,596	620,760	774,038	0.58%
Employee Benefits	479,476	537,323	595,791	595,791	600,871	579,564	-2.72%
Contractual	7,208	9,534	11,200	11,200	8,195	11,395	1.74%
Commodities	22,785	14,210	15,500	15,609	17,300	18,700	20.65%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	20,368	19,650	19,264	19,264	19,264	14,440	-25.04
TOTALS	1,180,836	1,252,157	1,411,351	1,411,460	1,266,390	1,398,137	-0.94%

*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 FY2023 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.

COMMODITIES

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

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Captain	1.000	1.000	1.000	1.000	-
Lieutenant	-	-	-	-	1.000
Sergeant	1.000	1.000	1.000	1.000	1.000
Officer/Detective	4.000	4.000	4.000	5.000	5.000
Crime Intelligence Analyst	1.000	1.000	1.000	1.000	1.000
	7.000	7.000	7.000	8.000	8.000

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
- 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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	189,847	173,340	179,063	179,063	213,198	291,738	62.92%
Employee Benefits	240,91	130,18	91,109	91,109	94,735	185,503	103.6%
Contractual	153,20	229,424	205,400	212,480	148,800	158,800	-22.69
Commodities	9,219	9,247	13,100	13,100	10,878	15,100	15.27%
Capital Outlay	-	-	-	--	-	-	0.00%
Depreciation	92,824	85,161	116,998	116,998	116,998	51,482	-56.00
TOTALS	686,004	627,357	605,670	612,750	584,609	702,623	16.01%

*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 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 decreased due to reducing potential contract personnel hired as Parking Enforcement Officers during the fiscal year.

COMMODITIES

Commodities increased due to fuel charges for unit vehicles.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Civilian Division Services Manager	0.250	-	-	-	-
Lead Parking Control Officer	1.000	1.000	1.000	1.000	1.000
Parking Enforcement Officer	6.000	6.000	2.000	2.000	4.000
Code/Parking Enforcement Specialist	0.250	0.250	0.250	0.250	0.250
	7.500	7.250	3.250	3.250	5.250

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TOWN OF PALM BEACH
Public Works Department

MEMORANDUM

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

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

RE: **FY23 Budget Highlights for Public Works**

DATE: March 14, 2022 (2ND REVISION June 23, 2022)

Public Works Operating Budget
FY23 Estimated Request $19,104,155
FY22 Adopted $16,700,542

The overall proposed Public Works budget is 14.39% or $2,403,613 higher than last year's adopted budget. Salaries increased by 7.36% or $430,707. The salary increase includes a Cost of Living Adjustment (COLA) for filled positions. Seven (7) vacancies are budgeted at the mid-point without a COLA. Public Works anticipates four (4) end of DROP Retirements in FY23. Benefits increased 2.54% or $83,636. Depreciation increased by 7.81% or $49,495 and Capital Outlay increased by 327% or $19,620. This is a combined increase of $69,115 due to scheduled replacement of vehicles and equipment. The remainder of the budget increases are in Contractual and Commodities. These elements increased by $1,820,155. 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
FY23 Estimated Request $ 919,932
FY22 Adopted $1,039,036

The Administrative Management's FY23 budget reflects a program decrease of -11.46% or -$119,104 due to decreases in Salaries of -9.65% or -$67,927, Benefits -16.73% or -$51,477. This is resulting from the transfer of two (2) FTE to Program 561/Engineering. Both the GIS Specialist and CMMS Coordinator positions are managed by the Town Engineer. Contractual increased by $300.

Program 521 – Streets Repair/Maintenance
FY23 Estimated Request $562,662
FY22 Adopted $519,136

The proposed FY23 budget for Streets Maintenance and Repair Bureau reflects an overall program increase of 8.38% or $43,526. This increase includes 4.53% or $6,434 in Salaries, 20.31% or $11,800 in Commodities, and 11.44% or $25,600 in Contractual. Benefits decreased by -0.39% or -$308. The increase associated with Commodities are due to increased costs of fuel, aluminum waste containers and signs; and concrete delineators and street markers. The increase associated with Contractual is due to an estimated increase due to rebidding of the street sweeping maintenance contract and addition of a dumpster for street sweeping debris required by FDEP.

Program 523 – Traffic Control
FY23 Estimated Request $86,500
FY22 Adopted $18,800

The proposed FY23 budget for the Traffic Control Program reflects an increase of 360.11%, or $67,700. The increase in Contractual is due to the proposed purchase of upgraded Edaptive Traffic Control Software and annual licensing and anticipated increase in electric.

Program 524 - Street Lighting/Electrical
FY23 Estimated Request $748,506
FY22 Adopted $727,390

The proposed FY23 budget for the Street Lighting/Electrical Program reflects a minimal increase of 2.90% or $21,116. The 12.54% or $26,500 increase in Contractual Services is due to anticipated usage of electric, (based on 3-year average) and increase in street light painting and repair costs. Commodities increased by 15.27 % or $6,900, primarily due to systematic replacement of six (6) light fixtures located on South and North Ocean Blvd. Those increases are offset by decreases in Salaries and Benefits.

Program 531 - Storm Sewer Maintenance
FY23 Estimated Request $375,337
FY22 Adopted $320,132

The proposed FY23 budget for the Storm Sewer Maintenance program reflects an overall increase of 17.24% or $55,205. Contractual costs increased 24.74% or $57,100, due to: (A) anticipated electric and water costs of $20,500 (three (3) year average). (B) The costs for pump repair, fuel tank inspections and generator repairs have also seen a progressive increase, estimated at $25,400. (C) We need to improve our communications from our pumping stations, resulting in the need to improve the SCADA system. We are proposing an increase of $9,300 for SCADA work with CC Controls for Storm System, and also $1,900 for Travel and Per Diem for training/professional development. Commodities increased by 9.33% or $6,100 due to costs for fuel, supplies, and equipment (three (3) year average).

Program 532 - Sanitary Sewer Maintenance
FY23 Estimated Request $2,095,501
FY22 Adopted $1,948,961

The proposed FY23 budget for the Sanitary Sewer Maintenance Program reflects an increase of 7.52% or $146,540, due to an increase in Salaries of 10.13% or $103,710. Benefits increased by 3.08% or $18,197. Contractual costs increased by 21.17% or $33,800, due to increase of electric and water (three (3) year average), as well as increased costs of telemetry and water sampling needs. Commodities increased by 5.09% or $4,800, due to increase of fuel costs.

Program 533 - Sanitary Sewer Treatment
FY23 Estimated Request $3,506,137
FY22 Adopted $2,478,975

The proposed FY23 budget for Sanitary Sewer Treatment and Disposal reflects an estimated increase of 41.44%, or $1,027,162. 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 FY23 by the ECR Board, as well as Kemira Chemicals Inc. for the supply and delivery of our sanitary treatment chemical.

Program 541 - Residential Collection
FY23 Estimated Request $1,077,904
FY22 Adopted $1,007,640

The proposed FY23 budget for Residential Collection reflects an increase of 6.97% or $70,264. This includes an increase in Salaries of 6.05% or $31,083, and 4.725% or $15,981 in Benefits. There is a 229.41% or $3,900 increase in Contractual due to facility maintenance/improvements at Pinewalk Transfer Station. Commodities increased by 40.63% or $19,300, due to increased costs of fuel, chemicals, cleaning and other supplies.

Program 542 - Commercial Collection
FY23 Estimated Request $1,449,898
FY22 Adopted $1,266,142

The proposed FY23 budget for Commercial Collection reflects a 14.51% or $183,756 increase. This includes an increase in Salaries of 8.03% or $41,875, and 8.73% or $22,572 in Benefits. This increase in salaries takes into account restructuring the manpower allocation of the Division Manager for payroll purposes. There is a 33.33% or $112,700 increase in Contractual, due to new compacted garbage collection contract, plus a 5% increase to Temp. Labor contracts. The compacted garbage collection increases will be offset by equal revenues. There is an increase of 21.74% or $11,000 in Commodities due to fuel costs.

Program 543 - Refuse Disposal
FY23 Estimated Request $76,600
FY22 Adopted $73,000

The proposed FY23 budget for Refuse Disposal reflects increase of 4.93%, or $3,600. This increase is in anticipation of rate increases imposed by the Solid Waste Authority for tip fees not covered by commercial or residential disposal credits.

Program 544 - Yard Trash Collection
FY23 Estimated Request $2,430,493
FY22 Adopted $2,227,040

The proposed FY23 budget for Yard Trash Collection reflects a 9.14% or $203,453 increase. This includes an increase in Salaries of 8.53% or $83,103, which takes into account restructuring the manpower allocation of the Division Manager for payroll purposes. This includes an increase of 20.80% or $51,500 in Contractual Services and increases of 22.09% or $27,300 in Commodities primarily for fuel costs, and 19.64% or $40,343 increase in Depreciation. Benefits increased by 0.18% or $1,207.

Program 545 - Recycling
FY23 Estimated Request $415,510
FY22 Adopted $378,946

The proposed FY23 budget for Recycling Collection reflects a 9.65% or $36,564 increase. This is largely due to the 121.94% or $15,343 increase in depreciation. This also includes increases of 7.32% or $15,164 in Salaries, 5.3% or $700 in Contractual Services, and 14.79% or $2,100 in Commodities due to fuel costs. Benefits increased by 2.47% or $3,257.

Program 551 – Parks
FY23 Estimated Request $1,842,295
FY22 Adopted $1,678,705

The proposed FY23 budget for the Grounds Program reflects an overall increase of 9.75% or $163,590. Salaries increased by 3.33% or $5,109 and Benefits increased by 0.57% or $459. The largest changes are associated with Contractual services and Commodities. Contractual services increased by 9.15% or $125,253, due to contractual CPI increase and assumed cost for additional maintenance for Phipps Plaza Park. Commodities increased by 60.29% or $29,600, due anticipated fuel costs, and changes of scope for chemical applications. The Town is now procuring these materials. Depreciation increased by 11.76%or $3,169.

Program 554 - Facilities Maintenance
FY23 Estimated Request $1,470,115
FY22 Adopted $1,273,673

The proposed FY23 budget for Facilities Maintenance reflects an overall increase of 15.42% or $196,442. The largest increases are recognized in Salaries and Contractual. The 10.63% or $36,560 increase in Salaries are due normal merit pay rate increases and a Cost of Living Adjustment. Benefits decreased by -0.58% or -$1,239. Contractual increased by 22.56% or $149,200, due to increased facility maintenance requests, vendor CPI increases, and anticipated costs for contracts to be rebid (Janitorial, HVAC, and interior landscaping for PD). Commodities decreased by -1.14% or -$500.

Program 561 – General Engineering Services
FY23 Estimated Request $1,003,166
FY22 Adopted $ 749,218

The proposed FY23 budget for General Engineering reflects an increase of 33.90% or $253,948. This includes a 30.38% or $162,076 increase in Salaries and 43.01% or $86,872 increase in Benefits. These increases reflect anticipated merit review pay increases, a Cost of Living Adjustment, and the transfer of two (2) FTE (GIS Specialist and the CMMS Coordinator) which manage and support the ArcGIS and Lucity work management systems for Public Works. Contractual increased by 41.67% or $2,000 due to Travel Per Diems for training. Commodities increased by 187.5% or $3,000 due to employee training/professional development and increased fuel costs.

Program 565 - Right-of-Way Inspections
FY23 Estimated Request $119,651
FY22 Adopted $107,581

The proposed FY23 budget for Right-of-Way Inspections reflects an overall increase of 11.22% or $12,070. Salaries increased by 15.92% or $10,156. This is due to anticipated merit review pay increase and a Cost of Living Adjustment. Benefits increased by 2.08% or $814. Contractual increased by 16.67% or $100 and Commodities increased by 76.92% or $1,000 due to increase in fuel costs and $500 in office supplies.

Program 571 - Equipment Operations/Maintenance
FY23 Estimated Request $923,948
FY22 Adopted $886,167

The proposed FY23 budget for Equipment Operations/Maintenance reflects an overall increase of 4.26% or $37,781. This includes an increase of 1.50% or $5,710, in Salaries, and a decrease of -1.22%

or -$2,761, in Benefits. There are increases of 4.53% or $3,200 in Contractual Services, and 3.97% or $7,440 in Commodities. There is an increase in Capital Outlay of 327% or $19,620 for necessary equipment purchases. Depreciation reflects an increase of 31.81% or $4,572.

Program 581 - Coastal Management
FY23 Estimated Request $208,274
FY22 Adopted $198,799

The proposed FY23 budget for Coastal Management reflects an increase of 4.77% or $9,475. This is primarily due to anticipated increases in benefits, merit pay increases and a Cost of Living Adjustment.

Program 307 Pay-As-You-Go
FY 23 Estimated Request $12,989,180
FY 22 Adopted $ 9,328,000

The proposed FY23 budget shows an increase of 39.25% or $3,661,180. This increase is due to the I&I work to line sewer lines which is reimbursed 100% by the American Rescue Plan Grant and the additional $2 million budgeted for the North Fire Station.

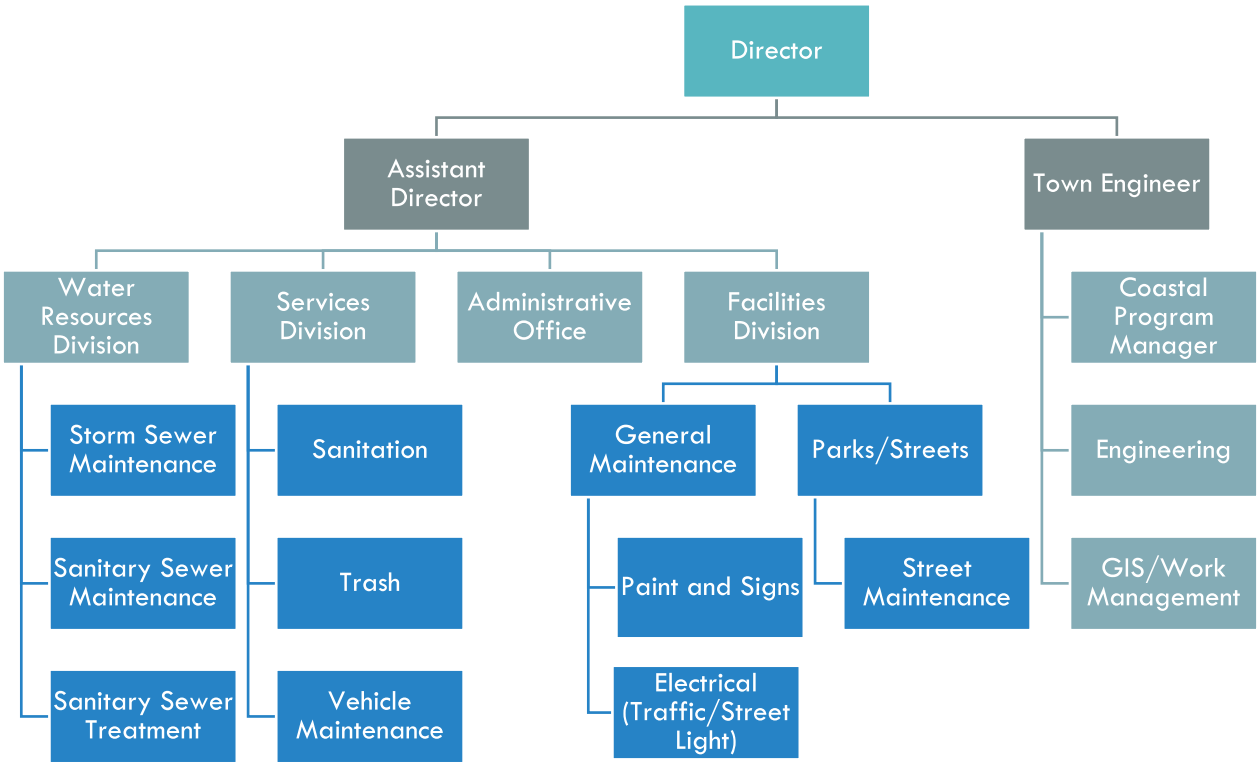
Program 309 - Coastal Management
FY23 Estimated Request $12,418,409
FY22 Adopted $23,686,986

The proposed FY23 budget for Coastal Management is mostly consistent with the funding outlook included within the FY22 budget, and as indicated in the 2015 updated Town Council adopted 10-year plan. There are no beach nourishment projects planned for FY23. Expected FY23 projects include completing a sand search to identify suitable sand resources to further support future nourishment projects under the Beach Management Agreement. Other notable items within the FY23 proposed budget include appropriations for seawall replacement along Mid-Town on the oceanfront and along portions of Town-owned lands on the lagoon. Two (2) line items, “Flooding and Climate Control” and “Water Level Monitoring” have been added to the FY23 budget and beyond for consultant support services and tide gauge installation and maintenance consistent with the Level-Up Palm Beach Coastal Resiliency Implementation Plan.

HPB/jb

cc: Eric Brown, 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
Jason Debrincat, Senior Project Engineer
Jennifer Bell, Office Manager

PUBLIC WORKS ORGANIZATION 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.

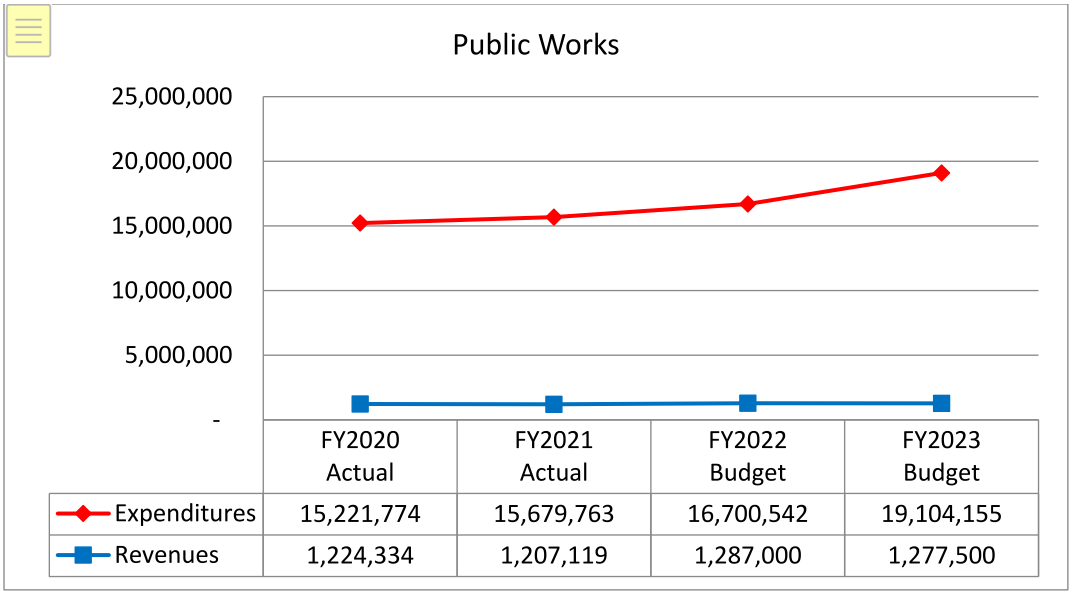
Revenue Summary

	FY2020 Actual	FY2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Change
Special Solid Waste	9,289	14,285	12,000	13,000	12,000	0.00%
Solid Waste	856,066	821,821	875,000	846,479	850,000	-2.86%
Comp. Garbage Collection Fee	231,229	261,809	275,000	351,688	290,000	5.45%
SWA Recycling Revenue	305	-	-	6,618	3,500	100.00%
Historic Specimen Tree Fee	4,199	1,768	5,000	2,000	2,000	-60.00%
State Highway Lighting Maint	123,245	107,436	120,000	120,000	120,000	0.00%
TOTALS	1,224,334	1,207,119	1,287,000	1,339,785	1,277,500	-0.74%

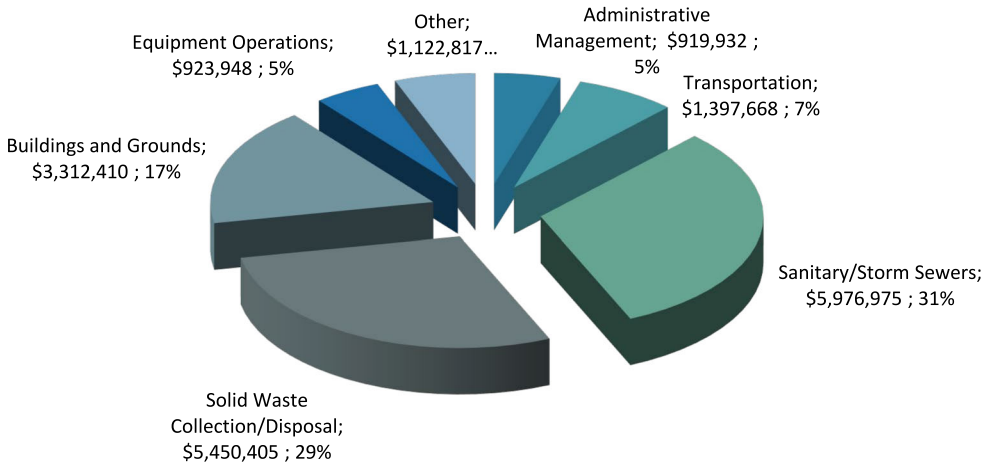
Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	4,968,381	5,181,484	5,856,346	5,856,346	5,877,546	6,287,053	7.35%
Employee Benefits	3,002,285	3,147,494	3,292,263	3,292,263	3,292,121	3,375,899	2.54%
Contractual	5,903,640	5,736,100	6,108,572	6,605,865	6,333,547	7,798,887	27.67%
Commodities	657,464	843,747	803,700	812,045	873,250	933,540	16.16%
Capital Outlay	8,115	6,866	6,000	27,248	6,000	25,620	327.00%
Depreciation	681,890	764,071	633,661	633,661	633,661	683,156	7.81%
TOTALS	15,221,774	15,679,763	16,700,542	17,227,428	17,016,125	19,104,155	14.39%

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



	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures	15,221,774	15,679,763	16,700,542	19,104,155
Revenues	1,224,334	1,207,119	1,287,000	1,277,500



	FY2020	FY2021	FY2022	FY2023
Total Full Time Equivalent Employees	80.852	79.884	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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	556,535	550,427	704,148	704,148	704,148	636,221	-9.65%
Employee Benefits	265,363	298,550	307,652	307,652	307,652	256,175	-16.73%
Contractual	48,608	16,874	16,500	16,500	16,700	16,800	1.82%
Commodities	81,778	71,414	10,200	13,722	10,200	10,200	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	3,390	3,925	536	536	536	536	0.00%
TOTALS	955,674	941,190	1,039,036	1,042,558	1,039,236	919,932	-11.46%

*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 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

The FY2023 contractual budget increased by 1.82%.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Public Works Director	1.000	1.000	1.000	1.000	1.000
Assistant Director	1.000	1.000	1.000	1.000	1.000
Office Manager	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	3.000	3.000	3.000	3.000	3.000
Computerized Maint. Mgmt. Sys Coord	-	-	1.000	1.000	-
GIS Support Specialist	-	-	1.000	1.000	-
Water Resources Technician II	-	-	0.500	-	-
Public Works Systems Specialist	1.000	1.000	-	-	-
	7.000	7.000	8.500	8.000	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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	52,185	88,936	141,905	141,905	142,105	148,339	4.53%
Employee Benefits	42,663	61,243	78,801	78,801	78,801	78,493	-0.39%
Contractual	169,573	261,257	223,800	226,506	224,200	249,400	11.44%
Commodities	33,814	59,316	58,100	58,100	62,900	69,900	20.31%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	22,659	18,018	16,530	16,530	16,530	16,530	0.00%
TOTALS	320,894	488,770	519,136	521,842	524,536	562,662	8.38%

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

COMMODITIES

The increase is due to increased cost of fuel, aluminum waste containers and signs; and concrete delineators and street markers.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Facilities Maintenance Division Manager	0.075	0.075	0.125	0.333	0.250
General Maintenance Supervisor	0.085	0.095	0.168	-	-
Grounds Supervisor	0.080	0.080	0.080	0.500	0.500
PW Project Coordinator	-	-	0.302	-	-
Street & Sign Painter	0.008	-	-	-	-
Building Maintenance Worker	0.016	0.281	-	-	-
Equipment Operator II	0.663	0.700	0.800	1.000	1.000
Water Resources Technician I	-	0.010	-	-	-
Irrigation and Spray Technician	0.010	0.010	0.010	-	-
	0.937	1.251	1.485	1.833	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

Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	42,672	34,716	-	-	-	-	0.00%
Employee Benefits	25,394	22,890	-	-	-	-	0.00%
Contractual	8,131	11,733	7,500	22,968	7,600	75,200	902.67%
Commodities	1,712	8,577	11,300	11,600	11,400	11,300	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	3,758	1,947	-	-	-	-	0.00%
TOTALS	81,667	79,863	18,800	34,568	19,000	86,500	360.11%

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

CONTRACTUAL

This increase reflects upgrading current traffic software to an Edaptive traffic software system includes associated annual licensing.

COMMODITIES

Remained constant

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY202
Water Resources Division Manager	-	-	0.100	-	-
Facilities Maintenance Division Mgr	0.155	0.180	0.037	-	-
Electrician Supervisor	0.181	-	-	-	-
Grounds Supervisor	0.005	0.005	-	-	-
General Maintenance Supervisor	0.095	0.096	0.005	-	-
Industrial Electrician	0.350	0.016	0.302	-	-
SR Industrial Electrician	0.175	0.201	0.151	-	-
Building Maintenance Worker	0.395	0.127	0.010	-	-
Utilities Maintenance Supervisor	-	0.010	-	-	-
Street & Sign Painter	0.785	-	-	-	-
	2.141	0.635	0.623	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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	87,089	124,791	293,735	293,735	294,135	291,389	-0.80%
Employee Benefits	26,717	44,666	148,268	148,268	148,268	138,330	-6.70%
Contractual	308,232	195,555	211,300	247,035	270,200	237,800	12.54%
Commodities	37,561	62,721	45,200	45,200	46,200	52,100	15.27%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	30,532	31,562	28,887	28,887	28,887	28,887	0.00%
TOTALS	490,131	459,296	727,390	763,125	787,690	748,506	2.90%

*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 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 increase reflects an anticipated utility (electric) cost based off a three (3) year average.

COMMODITIES

This increase reflects the systematic replacement of the Town's street lighting fixture heads, reduction in fuel costs, office supplies, chemical/cleaning and other supplies, and minor equipment replacements.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Water Resources Division Manager	-	-	0.100	0.500	-
General Maintenance Supervisor	-	-	0.025	-	-
PW Project Coordinator	-	-	0.018	-	-
Electrician Supervisor	0.200	-	-	1.000	1.000
Industrial Electrician	0.400	0.100	0.552	1.000	1.000
SR Industrial Electrician	0.200	0.250	0.276	1.000	1.000
Building Maintenance Worker	-	0.050	0.050	-	-
Utilities Maintenance Supervisor	-	0.053	-	-	-
Facilities Maintenance Division Manager	0.150	0.125	0.038	-	0.250
	0.950	0.578	1.059	3.500	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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	346,136	371,601	-	-	-	-	0.00%
Employee Benefits	204,940	196,769	-	-	-	-	0.00%
Contractual	272,393	256,205	230,800	270,784	292,800	287,900	24.74%
Commodities	50,752	68,346	65,400	65,400	66,800	71,500	9.33%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	26,573	26,414	23,932	23,932	23,932	15,937	-33.41%
TOTALS	900,793	919,335	320,132	360,116	383,532	375,337	17.24%

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

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Building Maintenance Worker	0.022	0.022	0.020	-	-
Electrician Supervisor	0.188	-	-	-	-
Equipment Operator II	0.037	-	-	-	-
General Maintenance Supervisor	0.005	0.005	0.005	-	-
Industrial Electrician	0.364	0.813	0.400	-	-
SR Industrial Electrician	0.182	0.075	0.200	-	-
Irrigation and Spray Technician	0.010	0.010	0.008	-	-
Grounds Supervisor	0.010	0.010	0.010	-	-
Grounds Technician	0.056	0.056	-	-	-
Utilities Maintenance Supervisor	0.245	0.375	0.438	-	-
Facilities Division Manager	-	-	0.005	-	-
PW Project Coordinator	-	-	0.018	-	-
Water Resource Technician I	2.895	2.895	2.660	-	-
Water Resource Technician II	0.735	0.735	0.740	-	-
Water Resources Division Manager	0.600	0.600	0.485	-	-
	5.349	5.596	4.989	-	-

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	696,366	638,696	1,024,195	1,024,195	1,024,195	1,127,905	10.13%
Employee Benefits	472,174	424,652	590,000	590,000	590,000	608,197	3.08%
Contractual	162,009	175,323	159,700	170,956	196,300	193,500	21.16%
Commodities	64,766	98,508	94,300	97,880	94,400	99,100	5.09%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	72,247	94,072	80,766	80,766	80,766	66,799	-17.29%
TOTALS	1,467,563	1,431,252	1,948,961	1,963,797	1,985,661	2,095,501	7.52%

*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 FY2023 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

Increase for outside vendor to maintain and repair of telemetry equipment and Significant increases to service repairs.

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	FY2019	FY2020	FY2021	FY2022	FY2023
Building Maintenance Worker	0.020	0.020	0.020	-	-
Electrician Supervisor	0.239	-	-	-	-
General Maintenance Supervisor	0.005	0.005	0.005	-	-
SR Industrial Electrician	0.239	0.075	0.210	-	-
Industrial Electrician	0.478	0.945	0.420	-	-
Irrigation and Spray Technician	0.005	0.005	0.008	-	-
Grounds Supervisor	0.010	0.010	0.010	-	-
Grounds Technician	0.056	0.056	-	-	-
Utilities Maintenance Supervisor	0.755	0.562	0.562	1.000	1.000
PW Project Coordinator	-	-	0.018	-	-
Water Resource Technician I	8.105	8.095	7.340	10.000	9.000
Water Resource Technician II	2.265	2.265	1.760	3.000	4.000
Water Resource Division Manager	0.400	0.400	0.300	0.500	1.000
	12.577	12.438	10.653	14.500	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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	2,404,895	2,462,891	2,478,975	2,492,945	2,479,000	3,506,137	41.44%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	2,404,895	2,462,891	2,478,975	2,492,945	2,479,000	3,506,137	41.44%

*FY22 Adjusted includes FY22 adopted budget plus purchase orders written against the FY21 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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	503,770	458,292	513,405	513,405	515,405	544,488	6.05%
Employee Benefits	309,705	341,520	338,189	338,189	338,089	354,170	4.73%
Contractual	-	-	1,700	1,700	1,200	5,600	229.41%
Commodities	35,727	43,614	47,500	47,500	58,500	66,800	40.63%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	106,846	106,846	106,846	106,846	106,846	106,846	0.00%
TOTALS	956,048	950,272	1,007,640	1,007,640	1,020,040	1,077,904	6.97%

*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 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

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.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Building Maintenance Worker	0.020	0.020	0.022	-	-
Electrician Supervisor	0.005	-	-	-	-
Equipment Operator I	7.200	7.200	7.200	7.200	7.200
PW Project Coordinator	-	-	0.018	-	-
General Maintenance Supervisor	0.005	0.005	0.005	-	-
Grounds Technician	0.013	0.013	-	-	-
SR Industrial Electrician	0.005	0.005	0.005	-	-
Industrial Electrician	0.010	0.010	0.010	-	-
Grounds Supervisor	0.005	0.005	0.005	-	-
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Transfer Station Operator	0.750	0.750	0.750	0.750	0.750
Services Division Manager	0.280	0.280	0.280	0.200	0.200
	8.693	8.688	8.695	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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	485,008	519,336	521,588	521,588	533,688	563,463	8.03%
Employee Benefits	244,102	261,883	258,641	258,641	258,641	281,213	8.73%
Contractual	255,834	262,249	338,100	356,117	380,600	450,800	33.33%
Commodities	33,645	39,526	50,600	50,600	55,300	61,600	21.74%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	109,983	120,124	97,213	97,213	97,213	92,822	-4.52%
TOTALS	1,128,571	1,203,117	1,266,142	1,284,159	1,325,442	1,449,898	14.51%

*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 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 increase reflects adding Royal Poinciana Plaza to the compacted garbage contract and an increase to the temporary labor contracts.

COMMODITIES

The increase reflects fuel costs.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Equipment Operator II	2.000	2.000	2.000	2.000	2.000
Sanitation and Trash Worker	4.000	4.000	4.000	4.000	4.000
Transfer Station Operator	0.250	0.250	0.250	0.250	0.250
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Services Division Manager	0.150	0.150	0.150	0.200	0.200
	6.800	6.800	6.800	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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	72,450	52,208	73,000	73,000	73,000	76,600	4.93%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	72,450	52,208	73,000	73,000	73,000	76,600	4.93%

*FY22 Adjusted includes FY22 adopted budget plus purchase orders written against the FY21 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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	870,812	910,078	974,769	974,769	974,769	1,057,872	8.53%
Employee Benefits	632,278	663,047	675,705	675,705	675,705	676,912	0.18%
Contractual	185,293	178,721	247,600	319,562	237,100	299,100	20.80%
Commodities	81,422	105,745	123,600	123,600	140,450	150,900	22.09%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	204,159	247,612	205,366	205,366	205,366	245,709	19.64%
TOTALS	1,973,964	2,105,204	2,227,040	2,299,002	2,233,390	2,430,493	9.14%

*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 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 escalation reflects an increase in contracted services.

COMMODITIES

This account reflects an increase primarily to fuel costs.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Building Maintenance Worker	0.020	0.021	0.022	-	-
Crane Operator	3.000	3.000	3.000	3.000	3.000
Electrician Supervisor	0.005	-	-	-	-
Equipment Operator I	9.000	9.000	8.000	8.000	8.000
Equipment Operator II	-	-	1.000	1.000	1.000
General Maintenance Supervisor	0.005	0.005	0.005	-	-
SR Industrial Electrician	0.005	0.005	0.005	-	-
Industrial Electrician	0.010	0.010	0.010	-	-
Sanitation and Trash Worker	4.000	4.000	3.000	3.000	3.000
Landfill Operator	1.000	1.000	1.000	1.000	1.000
Services Division Manager	0.300	0.300	0.300	0.200	0.200
PW Project Coordinator	-	-	0.018	-	-
Trash Supervisor	0.900	1.000	1.000	1.000	1.000
	18.245	18.341	17.360	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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	194,609	128,821	207,128	207,128	208,528	222,292	7.32%
Employee Benefits	117,900	124,852	131,835	131,835	131,835	135,092	2.47%
Contractual	9,275	12,488	13,200	13,200	13,200	13,900	5.30%
Commodities	9,597	11,040	14,200	14,200	15,200	16,300	14.79%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	47,503	37,212	12,583	12,583	12,583	27,926	121.93%
TOTALS	378,883	314,412	378,946	378,946	381,346	415,510	9.65%

*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 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

Minimal increase in this account.

COMMODITIES

Budget reflects increase in fuel costs.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Equipment Operator I	1.800	1.800	1.800	1.800	1.800
Equipment Operator III	1.000	1.000	1.000	1.000	1.000
Sanitation Supervisor	0.200	0.200	0.200	0.200	0.200
Services Division Manager	0.170	0.170	0.170	0.200	0.200
	3.170	3.170	3.170	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
- Manage contractor to inoculate 2,600 +/- palm trees 3 times a year that are susceptible to lethal yellowing disease
- Continually seek new approaches and improved systems to enhance efficiency and effectiveness

Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	224,375	249,596	153,218	153,218	155,518	158,327	3.33%
Employee Benefits	159,938	139,265	80,451	80,451	80,451	80,910	0.57%
Contractual	1,204,756	1,216,534	1,368,997	1,515,736	1,368,400	1,494,250	9.15%
Commodities	33,403	55,194	49,100	49,100	70,400	78,700	60.29%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	16,906	34,855	26,939	26,939	26,939	30,108	11.76%
TOTALS	1,639,378	1,695,444	1,678,705	1,825,444	1,701,708	1,842,295	9.75%

*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 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

The increase reflects vendor CPI's, the rebid of tree trimming contract, and utility increases.

COMMODITIES

This increase is largely due to the increase in chemical cost for the Green Initiative.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Building Maintenance Worker	0.050	0.103	0.110	-	-
Electrician Supervisor	0.011	-	-	-	-
Equipment Operator II	0.300	0.300	0.200	-	-
Facilities Maintenance Division Mgr	0.330	0.350	0.350	0.333	0.250
General Maintenance Supervisor	0.064	0.064	0.050	-	-
Grounds Technician	1.850	1.850	-	-	-
SR Industrial Electrician	0.018	0.018	0.013	-	-
Industrial Electrician	0.036	0.036	0.026	-	-
Irrigation and Spray Technician	0.951	0.967	0.966	1.000	1.000
PW Project Coordinator	-	-	0.750	-	-
Street & Sign Painter	0.013	-	-	-	-
Grounds Supervisor	0.854	0.870	0.875	0.500	0.500
Water Resources Division Manager	-	-	0.005	-	-
	4.477	4.558	3.345	1.833	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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	210,065	282,851	344,026	344,026	347,826	380,586	10.63%
Employee Benefits	107,940	162,581	214,982	214,982	214,982	213,743	-0.58%
Contractual	602,052	566,801	661,300	772,948	695,947	810,500	22.56%
Commodities	32,868	45,106	43,800	43,808	43,700	43,300	-1.14%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	11,811	15,169	9,565	9,565	9,565	21,986	129.86%
TOTALS	964,736	1,072,508	1,273,673	1,385,329	1,312,020	1,470,115	15.42%

*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 FY2023 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 reflects anticipated utility increases based off a 3-year average, vendor CPI increases and new contracts for Janitorial, HVAC contracts, a reduction of cost for termite fumigation for the North Fire station, suspended travel/per diem for training, and a reduction in water consumption based off of a three (3) year average.

COMMODITIES

This slight decrease reflects a reduction in chemical/cleaning supplies, and 3-year average for vehicle fuel.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Building Maintenance Worker	1.345	1.296	1.716	2.000	2.000
Electrician Supervisor	0.148	-	-	-	-
Facility Maintenance Division Manager	0.250	0.250	0.435	0.334	0.250
General Maintenance Supervisor	0.675	0.687	0.707	1.000	1.000
SR Industrial Electrician	0.153	0.361	0.135	-	-
Industrial Electrician	0.306	0.050	0.270	-	-
Irrigation and Spray Technician	0.008	0.008	0.008	-	-
PW Project Coordinator	-	-	0.804	2.000	2.000
Grounds Technician	0.025	0.025	-	-	-
Grounds Supervisor	0.020	0.020	0.020	-	-
Water Resources Division Manager	-	-	0.010	-	-
Street & Sign Painter	0.168	-	-	-	-
	3.098	2.697	4.105	5.334	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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	383,123	505,741	533,453	533,453	533,453	695,529	30.38%
Employee Benefits	168,159	170,508	201,962	201,962	201,918	288,834	43.01%
Contractual	102,518	26,587	4,800	31,330	7,300	6,800	41.67%
Commodities	3,068	2,319	1,600	1,600	4,100	4,600	187.50%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	5,155	9,013	7,403	7,403	7,403	7,403	0.00%
TOTALS	662,022	714,168	749,218	775,748	754,174	1,003,166	33.90%

*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 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

The increase is due to Travel and Per Diem costs.

COMMODITIES

The increase reflects an increase in fuel costs.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Town Engineer	1.000	1.000	1.000	1.000	1.000
Project Engineer	2.000	1.000	1.000	2.000	2.000
Senior Project Engineer	1.000	1.000	1.000	1.000	1.000
GIS Specialist	-	-	-	-	1.000
CMMS Coordinator	-	-	-	-	1.000
	4.000	3.000	3.000	4.000	6.000

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	46,009	58,437	63,814	63,814	62,814	73,970	15.92%
Employee Benefits	34,011	37,012	39,142	39,142	39,144	39,956	2.08%
Contractual	29,200	680	600	600	600	700	16.67%
Commodities	1,268	1,117	1,300	1,300	1,400	2,300	76.92%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	2,725	2,725	2,725	2,725	2,725	2,725	0.00%
TOTALS	113,213	99,971	107,581	107,581	106,683	119,651	11.22%

*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 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

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

COMMODITIES

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

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Right of Way Inspector	1.000	1.000	1.000	1.000	1.000
	1.000	1.000	1.000	1.000	1.000

PROGRAM: EQUIPMENT OPERATION & MAINTENANCE 571

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	269,628	259,164	380,962	380,962	380,962	386,672	1.50%
Employee Benefits	191,002	198,057	226,635	226,635	226,635	223,874	-1.22%
Contractual	42,597	39,994	70,700	72,329	69,400	73,900	4.53%
Commodities	155,707	171,201	187,500	188,435	192,300	194,940	3.97%
Capital Outlay	8,115	6,866	6,000	27,248	6,000	25,620	327.00%
Depreciation	17,643	14,578	14,370	14,370	14,370	18,942	31.82%
TOTALS	684,692	689,860	886,167	909,979	889,667	923,948	4.26%

*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 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

The account reflects an increase for contractual services.

COMMODITIES

Budget reflects the increase primarily due to fuel costs.

CAPITAL OUTLAY

Increase reflects in purchase of shop equipment for FY2023.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Fleet Mechanic	3.000	3.000	3.000	3.000	3.000
Fleet Mechanic Supervisor	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	1.000	1.000	1.000	1.000	1.000
Services Division Manager	0.100	0.100	0.100	0.200	0.200
	5.100	5.100	5.100	5.200	5.200

OTHER PROGRAM 321: LIBRARY SERVICES

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

Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	-	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	352,650	352,650	363,230	363,230	363,230	374,127	3.00%
TOTALS	352,650	352,650	363,230	363,230	363,230	374,127	3.00%

*FY22 adjusted includes FY22 adopted budget plus purchase orders written against the FY21 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.

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	% Change
Capital Improvement Fund (307)	2,420,000	3,785,108	8,428,200	8,428,200	6,871,020	-18.48%
Coastal Protection Fund (309)	6,520,211	4,777,000	4,920,310	4,920,310	5,264,732	7.00%
Townwide Underground Utilities (122)	144,450	165,000	176,550	176,550	191,116	8.25%
Debt Service Fund (205)	5,983,913	5,691,148	5,676,719	5,676,719	5,680,666	0.07%
Extraordinary Transfer to Retirement (600)	5,420,000	5,420,000	5,420,000	5,420,000	5,420,000	0.00%
Group Health Retirees (610)	423,014	429,858	334,215	334,215	331,217	-0.90%
Risk - W/C, Liab, Prop	1,900,819	2,010,439	2,173,487	2,173,487	2,274,106	4.63%
TOTALS	22,812,407	22,278,553	27,129,481	27,129,481	26,032,857	-4.04%

PROGRAM 710: EMERGENCY MANAGEMENT

MISSION:

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

Expenditure Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	300	240	-	-	-	-	0.00%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	300	240	-	-	-	-	0.00%

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

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

	FY2020 Budget	FY2021 Budget	FY2022 Budget	FY2023 Budget	% Change
Salaries and Wages	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	0.00%
Contractual	-	-	-	-	0.00%
Commodities	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Depreciation	-	-	-	-	0.00%
Other	610,000	600,000	600,000	600,000	0.00%
TOTALS	610,000	600,000	600,000	600,000	0.00%

FUND 122: TOWN-WIDE UNDERGROUND UTILITIES

Revenue and Expense Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	% Change
Revenues						
Special Assessment Revenue	1,771,380	8,149,121	3,850,000	3,850,000	3,850,000	0.00%
Bond Proceeds	-	9,198,896	-	-	-	0.00%
Transfer from General Fund	144,450	165,000	176,550	176,550	191,116	8.25%
Transfer from CIP Fund (307)	500,000	500,000	500,000	500,000	500,000	0.00%
Interest on Investments	3,570,170	2,793,579	255,009	75,000	100,000	-60.79%
Transfer from Marina Fund	-	-	2,600,000	2,600,000	2,600,000	0.00%
Other Income	234,593	220,557	239,309	230,000	224,900	-6.02%
TOTALS	6,220,593	21,027,153	7,620,868	7,431,550	7,466,016	-2.03%
Expenses						
Salaries and Wages	105,706	49,423	140,693	92,200	143,804	2.21%
Employee Benefits	34,440	26,313	44,536	40,794	47,312	6.23%
Contractual Services	1,202,363	1,202,394	194,236	103,500	111,000	-42.85%
Commodities	1,186	2,270	250	150	250	0.00%
Debt Service	3,398,350	3,667,309	3,847,805	3,847,805	3,848,755	0.02%
Carry Over Projects	-	-	18,948,155	-	14,000,000	-26.11%
Projects	7,567,759	9,234,156	29,833,179	26,581,000	15,850,000	-46.87%
TOTALS	12,309,803	14,181,864	53,008,854	30,665,449	34,001,121	-35.86%
Total Revenues Over/(Under) Expenses	(6,089,210)	6,845,289	(45,387,986)	(23,233,899)	(26,535,105)	
Beginning Fund Equity	63,944,516	57,855,306	64,700,595	64,700,595	41,466,696	
ENDING NET ASSETS	57,855,306	64,700,595	19,312,609	41,466,696	14,931,591	

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)

FY2020 -2023 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 and Administrative Assistant

CONTRACTUAL SERVICES

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

DEBT SERVICE

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

CARRY OVER PROJECTS

Projected unexpended project balances, authorized in prior years

PROJECTS

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

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Underground Utilities Easement Acquisition Mgr	-	-	-	1.000	1.000
Underground Utilities Project Manager	1.000	1.000	1.000	-	-
Administrative Assistant	-	-	-	0.750	0.750
	1.000	1.000	1.000	1.750	1.750

DEBT ADMINISTRATION

GENERAL OBLIGATION BONDS

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

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

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

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

REVENUE BONDS

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

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

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

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

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

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

2019, the Town issued bonds to refund most of the 2013 bonds. The transaction produced savings of $4,385,248 or 10.24%. The all-in true interest cost (TIC) for the 2019 refunding was 3.036%.

In 2020, the Town issued $31,000,000 in Revenue Bond through CenterState Bank for the Marina Construction project. This bond is secured by non-ad valorem revenues. The rate on the bonds is 2.25%. All of these bonds are revenue obligations of the Town payable solely from and secured solely by the pledged revenues. Pledged revenues shall consist primarily of Non-Ad Valorem Revenues budgeted and appropriated annually by the Town for the purpose of paying debt service on the Bonds. The Town covenants that in each fiscal year while any bonds are outstanding, the total non-self-supporting debt service in any fiscal year of the Town will not exceed 50% of Non-Ad Valorem Revenues of the Town.

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

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

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

LEGAL DEBT MARGIN

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

Preliminary Assessed Valuation	$25,234,498,861
Legal Debt Margin:	
Debt Limitation - 5% of assessed value	$1,261,724,943

DEBT SERVICE PAYMENTS

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

Fiscal Year	2013 Revenue Bond	2016A Revenue Bond ACIP-I	2016B Revenue Bond Worth Ave	2019 Revenue Bond	2019 Taxable Revenue Bond	2018 General Obligation Bond	2020 Revenue Bond	2021 General Obligation Bond	Total
2022	1,506,875	2,928,125	722,112	292,054	1,807,244	3,401,850	1,992,763	445,955	13,096,958
2023	1,511,875	2,928,750	721,012	287,627	1,806,474	3,402,100	1,992,950	446,655	13,097,443
2024	1,508,500	2,926,125	724,537	293,084	1,805,474	3,399,600	1,992,463	447,255	13,097,037
2025	1,506,750	2,930,000	722,687	293,365	1,809,162	3,399,350	1,996,244	447,755	13,105,313
2026	0	2,930,125	720,537	288,589	3,333,224	3,401,100	1,999,238	446,255	13,119,068
2027	0	2,926,500	713,888	288,754	3,342,099	3,399,600	1,996,500	449,255	13,116,595
2028	0	2,924,000	717,262	288,803	3,339,599	3,399,850	1,998,031	446,505	13,114,050
2029	0	2,927,250	714,513	293,677	3,330,912	3,401,600	2,003,719	448,255	13,119,924
2030	0	2,930,875	720,513	293,376	3,329,639	3,399,600	2,003,563	449,255	13,126,820
2031	0	2,924,875	715,263	292,959	3,329,416	3,398,850	2,007,563	449,505	13,118,429

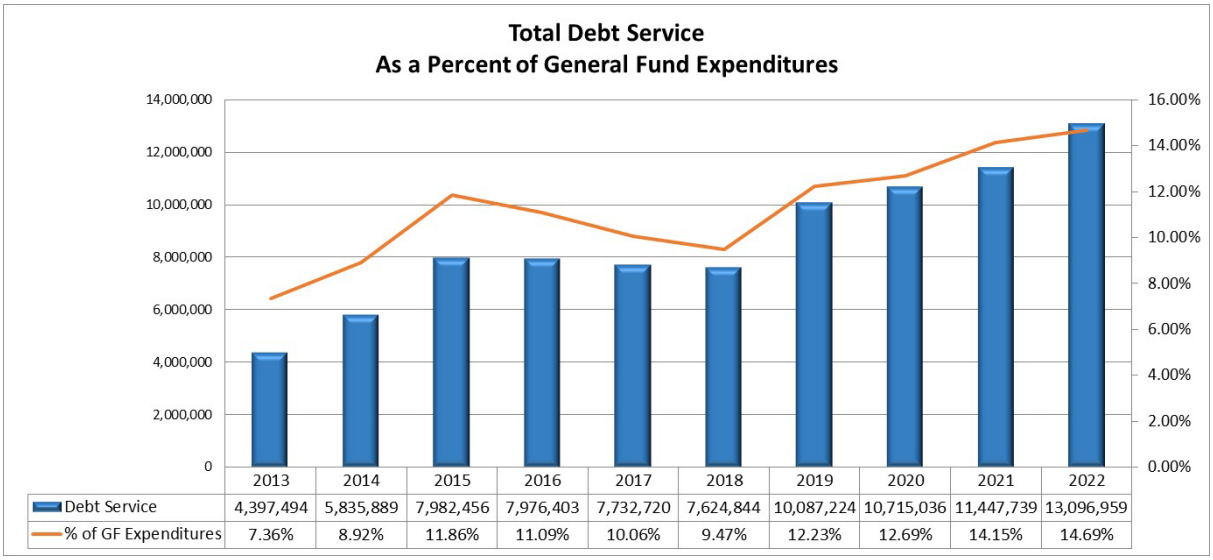
DEBT SUMMARY

Outstanding debt as of September 30, 2022:

General Obligation Bonds	**$ 60,585,000**
General Fund Pledge Obligations:	
Non-Ad Valorem Revenue Bonds	$132,445,000
Total Gross Debt (18.6% of capacity)	**$193,030,000**

	Debt Ratios	Per Capita
Population	9,245	
Taxable Value	$25,234,498,861	$2,729,529
Total Gross Debt	$193,030,000	$20,879

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

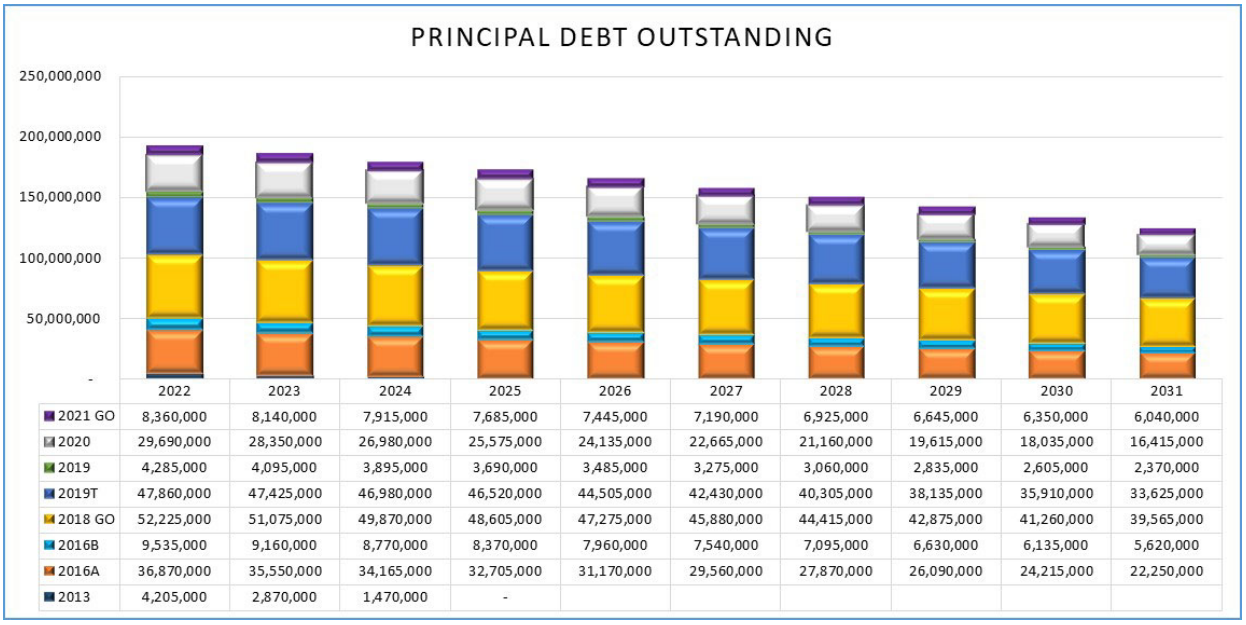


	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt Service	4,397,494	5,835,889	7,982,456	7,976,403	7,732,720	7,624,844	10,087,224	10,715,036	11,447,739	13,096,959
% of GF Expenditures	7.36%	8.92%	11.86%	11.09%	10.06%	9.47%	12.23%	12.69%	14.15%	14.69%

Town of Palm Beach
Principal Debt Outstanding
FY2022 – FY2031

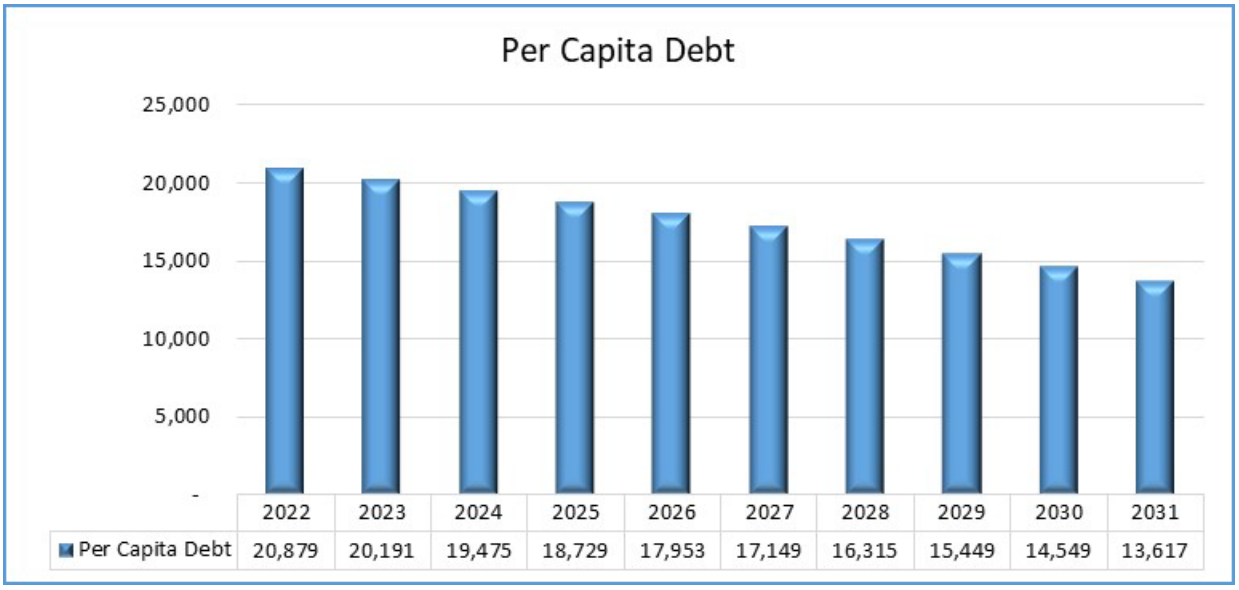
Fiscal Year Ending	2013 Revenue Bond	2016A Revenue Bond	2016B Revenue Bond	2019 Revenue Bond	2019 Taxable Revenue Bond	2018 General Obligation Bond	2020 Revenue Bond	2021 General Obligation Bond	Total Debt Outstanding
2022	4,205,000	36,870,000	9,535,000	4,285,000	47,860,000	52,225,000	29,690,000	8,360,000	193,030,000
2023	2,870,000	35,550,000	9,160,000	4,095,000	47,425,000	51,075,000	28,350,000	8,140,000	186,665,000
2024	1,470,000	34,165,000	8,770,000	3,895,000	46,980,000	49,870,000	26,9801,000	7,915,000	180,045,000
2025	0	32,705,000	8,370,000	3,690,000	46,520,000	48,605,000	25,575,000	7,685,000	173,150,000
2026	0	31,170,000	7,960,000	3,485,000	44,505,000	47,275,000	24,135,000	7,445,000	165,975,000
2027	0	29,560,000	7,540,000	3,275,000	42,430,000	45,880,000	22,665,000	7,190,000	158,540,000
2028	0	27,870,000	7,095,000	3,060,000	40,305,000	44,415,000	21,160,000	6,925,000	150,830,000
2029	0	26,090,000	6,630,000	2,835,000	38,135,000	42,875,000	19,615,000	6,645,000	142,825,000
2030	0	24,215,000	6,135,000	2,605,000	35,910,000	41,260,000	18,035,000	6,350,000	134,510,000
2031	0	22,250,000	5,620,000	2,370,000	33,625,000	39,565,000	16,415,000	6,040,000	125,885,000

The chart below shows the total principal debt outstanding for FY22 through FY31.

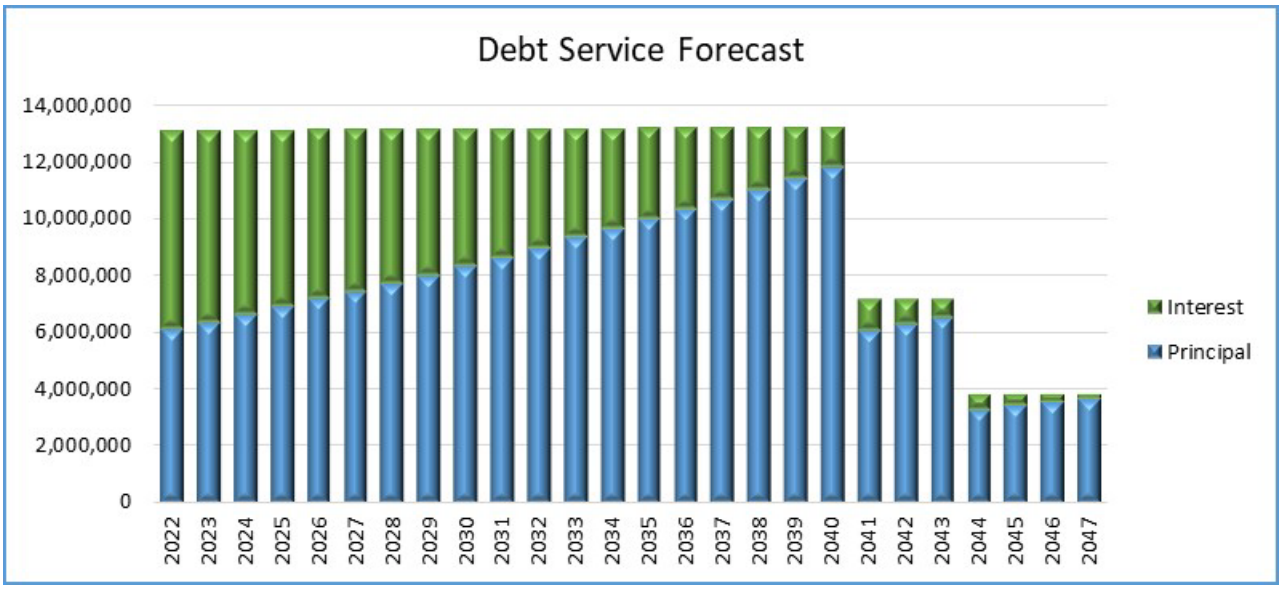


	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2021 GO	8,360,000	8,140,000	7,915,000	7,685,000	7,445,000	7,190,000	6,925,000	6,645,000	6,350,000	6,040,000
2020	29,690,000	28,350,000	26,980,000	25,575,000	24,135,000	22,665,000	21,160,000	19,615,000	18,035,000	16,415,000
2019	4,285,000	4,095,000	3,895,000	3,690,000	3,485,000	3,275,000	3,060,000	2,835,000	2,605,000	2,370,000
2019T	47,860,000	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
2018 GO	52,225,000	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
2016B	9,535,000	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
2016A	36,870,000	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
2013	4,205,000	2,870,000	1,470,000	-						

The chart below shows total outstanding debt per capita for FY22 through FY31.



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.



FUND 205: 2016A AND 2019 REVENUE BONDS

Revenue and Expense Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	% Change
Revenues						
Interest Earnings	788	745	-	-	-	0.00%
Bond Proceeds	53,499,266	-	-	-	-	0.00%
Transfer from General Fund	5,983,913	5,691,148	5,676,719	5,676,719	5,680,666	0.07%
Transfer from Par 3 Golf Course	199,813	194,813	191,100	191,100	187,426	-1.92%
Transfer from Coastal Fund	544,107	513,181	508,958	508,958	509,135	0.03%
Use of Fund Balance	-	-	185,000	185,000	184,999	0.00%
TOTALS	60,227,887	6,399,887	6,561,777	6,561,777	6,562,226	0.01%
Expenses						
Debt Service Interest	4,004,396	3,539,634	3,399,277	3,399,277	3,254,726	-4.25%
Debt Service Principal	2,455,000	3,025,000	3,135,000	3,135,000	3,280,000	4.63%
Other Expenses	688,333	4,655	20,000	2,000	20,000	0.00%
Contractual	-	10,250	7,500	7,500	7,500	0.00%
Deposit to Escrow	52,802,290	-	-	-	-	0.00%
TOTALS	59,950,019	6,579,539	6,561,777	6,543,777	6,562,226	0.01%
Total Revenues Over/(Under) Expenses	277,868	(179,652)	-	18,000	-	
Beginning Fund Equity	1,381,353	1,659,221	1,479,569	1,479,569	1,497,569	
ENDING NET ASSETS	1,659,221	1,479,569	1,479,569	1,497,569	1,497,569	

REVENUES

INTEREST EARNINGS

Represents interest earned on reserves of fund

BOND PROCEEDS

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

TRANSFER FROM GENERAL FUND

Debt service on 2016A/2019 Bond issues

TRANSFER FROM PAR 3 GOLF COURSE

Debt service on 2016A/2019 Bond issues

TRANSFER FROM COSTAL FUND

Debt service on 2019 Bond issue

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

DEPOSIT TO ESCROW

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

FUND 206: 2016B WORTH AVENUE REVENUE BOND

Revenue and Expense Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	% Change
Revenues						
Interest Earnings	1,873	335	500	300	500	0.00%
Non Ad Valorem Assessment Revenue	711,068	723,958	724,113	730,000	723,013	-0.15%
TOTALS	712,941	724,294	724,613	730,300	723,513	-0.15%
Expenses						
Debt Service Interest	378,600	367,913	357,113	357,113	346,013	-3.11%
Debt Service Principal	330,000	355,000	365,000	365,000	375,000	2.74%
Contractual	-	1,000	-	-	-	0.00%
Other Expenses	2,430	180	2,500	1,500	2,500	0.00%
TOTALS	711,030	724,093	724,613	723,613	723,513	-0.15%
Total Revenues Over/(Under) Expenses	1,912	201	-	6,687	-	
Beginning Fund Equity	171,391	173,303	173,504	173,504	180,191	
ENDING NET ASSETS	173,303	173,504	173,504	180,191	180,191	

REVENUES

INTEREST EARNINGS

Represents inerest earned on reserves of fund

NON AD VALOREM ASSESSMENT REVENUE

Assessment for debt service

EXPENDITURES

DEBT SERVICE INTEREST/PRINCIPAL

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

OTHER EXPENSES

Represents amounts due for bond expenses

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

Revenue and Expense Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	% Change
Revenues						
Transfer from General Fund (001)	2,420,000	3,785,108	8,428,200	8,428,200	6,871,020	-18.48%
Transfer from ACIP 314 Fund	-	839,596	864,227	-	-	-100.00%
Transfer from Building Fund (405)	-	-	-	-	688,049	100.00%
Restricted - One Cent Sur Tax	572,891	666,598	500,000	500,000	500,000	0.00%
American Rescue Plan	-	-	2,207,763	2,207,763	2,207,763	0.00%
Donations	3,179,698	1,521,209	-	736,500	-	0.00%
Interest on Investments	456,127	(8,964)	127,100	127,100	160,000	25.89%
Cost Sharing/Interlocal Agreement	159,948	182,812	1,000,000	1,000,000	1,000,000	0.00%
TOTALS	6,788,664	6,986,359	13,127,290	12,999,563	11,426,832	-12.95%
Expenses						
Projects	3,489,503	5,152,086	11,040,000	9,573,902	11,308,345	2.43%
Carry Over Reserves	-	-	8,577,837	-	12,456,827	45.22%
Contingency	-	-	1,154,000	-	1,180,835	2.33%
Transfer to ACIP Fund (314)	1,000,000	-	-	-	-	0.00%
Transfer to TWUU Fund (122)	500,000	500,000	500,000	500,000	500,000	0.00%
TOTALS	4,989,503	5,652,086	21,271,837	10,073,902	25,446,007	19.62%
Total Revenues Over/(Under) Expenses	1,799,161	1,334,273	(8,144,547)	2,925,661	(14,019,175)	
Beginning Fund Equity	14,555,269	16,354,430	17,688,703	17,688,703	20,614,364	
ENDING NET ASSETS	16,354,430	17,688,703	9,544,156	20,614,364	6,595,189	

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

10% of current year projects per Town policy

TRANSFER TO UNDERGROUND UTILITY FUND (122)

Transfer of One-Cent Sales Tax to the Underground Utility Project, approved by Town Council at the December 10, 2019 meeting.

Pay-as-you-go Capital Improvement Plan

FY2023 Budget

Item #		Location	FY2022 Balance Forward	FY2023 Estimated	FY2024 Estimated	FY2025 Estimated	FY2026 Estimated	FY2027 Estimated	FY2023-2027 Total
Pavement Management			**$ 3,891,543**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 5,000,000**
Town-Wide Paving Program			$ 3,891,543	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	**$ 5,000,000**
Drainage System			**$ 1,065,768**	**$ 1,325,000**	**$ 2,175,000**	**$ 225,000**	**$ 515,000**	**$ 1,440,000**	**$ 5,680,000**
1	D-2	Palmo Way					$ 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						$ 140,000	**$ 140,000**
5	D-8	Country Club Road	$ 995,329						**$ -**
6	D-12	Everglade Avenue	$ 4,000	$ 950,000					**$ 950,000**
7	D-14	Four Arts						$ 125,000	**$ 125,000**
8	D-17	Clarendon Avenue			$ 500,000				**$ 500,000**
9	Stormwater Pumpstation Condition Assessment				$ 100,000				**$ 100,000**
10	Resiliency Implementation			$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	**$ 500,000**
11	Seagreass Surveys - Stormwater		$ 5,089						**$ -**
12	Stormwater Pump/R&R			$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	**$ 125,000**
13	Minor Drainage Improvements		$ 61,350	$ 50,000	$ 50,000	$ 100,000	$ 50,000	$ 50,000	**$ 300,000**
Sanitary Sewer System			**$ 2,347,167**	**$ 2,475,000**	**$ 2,635,000**	**$ 2,275,000**	**$ 1,345,000**	**$ 225,000**	**$ 8,955,000**
1	A-4	The Breakers	$ 912,000						**$ -**
2	A-5	Royal Poinciana Way (S of S-2)			$ 500,000	$ 500,000			**$ 1,000,000**
3	A-6	Royal Palm Way/Intracoastal							**$ -**
4	A-7	Island Road/S County Road	$ 56,323						**$ -**
5	A-39	Phipps Park	$ 100,000	$ 850,000					**$ 850,000**
6	A-41	Palm Beach Par 3 Golf Course							**$ -**
7	A-42	Bellaria Condominium	$ 80,000		$ 560,000				**$ 560,000**
8	A-43	Atriums of Palm Beach	$ 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	$ 227,236						**$ -**
13	E-6	Tangier Avenue	$ 766,446	150,000					**$ 150,000**
14	E-11	El Vedado Way					$ 120,000		**$ 120,000**
15	S-2	Royal Poinciana Way (N of A-5)	$ 31,000	$ 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			$ 1,250,000	$ 1,250,000	$ 1,000,000	$ 1,000,000	$ -	**$ 4,500,000**
18	Wastewater Pumpstation Condition Assessment				$ 100,000				**$ 100,000**
19	Resiliency Implementation			$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	**$ 500,000**
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						**$ -**
Town Facilities			**$ 5,122,349**	**$ 5,408,345**	**$ 3,278,492**	**$ 1,057,596**	**$ 2,539,941**	**$ 1,499,178**	**$ 13,783,553**
1	Bradley Park Restrooms and Tea House				$ -	$ -	$ -	$ 18,958	**$ 18,958**
2	Central Fire Station / Emergency Operations Cente		$ 410,000	$ 592,509	$ 209,592	$ 132,376	$ 270,416	$ 280,059	**$ 1,484,952**
3	Maintenance Shop			$ 55,411	$ 10,207	$ 91,586	$ 42,322	$ 94,743	**$ 294,269**
4	Mid-Town Life Guard Station and Restrooms			$ 155,823	$ 5,103	$ 29,626	$ 2,581	$ 32,446	**$ 225,579**
5	Phipps Ocean Park Restrooms			$ 14,194	$ -	$ 4,897	$ 5,161	$ 6,334	**$ 30,585**
6	Phipps Ocean Park Tennis Center			$ 15,371	$ 22,976	$ 6,674	$ 18,393	$ 6,228	**$ 69,641**
7	Pinewalk Transfer Station			$ 57,216	$ -	$ -	$ -	$ 11,965	**$ 69,181**
8	Police Department			$ 831,956	$ 1,247,310	$ 107,977	$ 261,138	$ 172,037	**$ 2,620,418**
9	Public Works Facility			$ 301,584	$ 526,720	$ 326,579	$ 761,648	$ 261,251	**$ 2,177,782**
10	Skees Road Storage			$ -	$ -	$ -	$ 25,073	$ -	**$ 25,073**
11	South Fire Station		$ 287,339	$ 498,268	$ 254,270	$ 215,917	$ 924,541	$ 359,403	**$ 2,252,398**
12	Town Hall			$ 281,013	$ 852,315	$ 141,965	$ 228,668	$ 255,755	**$ 1,759,716**
13	Royal Poinciana Way Median		$ 55,253						**$ -**
14	Phipps Ocean Park Lifeguard Building		$ 56,972	$ 150,000					**$ 150,000**
15	North Fire Station		$ 4,312,785	$ 2,000,000					**$ 2,000,000**
16	Recreation Center/Seaview Tennis Courts			$ 455,000	$ 150,000				**$ 605,000**
Solid Waste/Vegetation Disposal			**$ 30,000**	**$ -**	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ 200,000**
1	Skees / Okeechobee Landfill		$ 30,000		$ 200,000				**$ 200,000**
General Engineering Services				**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 500,000**
CIP Expenditures - Subtotal			$ 12,456,827	$ 10,308,345	$ 9,388,492	$ 4,657,596	$ 5,499,941	$ 4,264,178	$ 34,118,553
Town Wide Undergrounding Transfer - Sales Tax			**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**		**$ 2,000,000**
Water Main Improvements			**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 5,000,000**
Expenditures/Encumbrances to date			**$ 9,573,902**						**$ -**
Designated Reserves/Contingency			**$ 1,279,779**	**$ 1,180,835**	**$ 1,088,849**	**$ 615,760**	**$ 699,994**	**$ 526,418**	**$ 4,111,855**
CIP Expenditures			$ 24,810,508	$ 12,989,180	$ 11,977,342	$ 6,773,356	$ 7,699,935	$ 5,790,596	**$ 45,230,408**

Pay-As-You-Go Capital Improvement Fund
Town of Palm Beach

REVENUES								
	General Fund Transfer	$ 8,428,200	$ 6,871,020	$ 5,358,122	$ 5,893,934	$ 6,483,328	$ 7,131,660	**$ 31,738,064**
	Transfer from Building Fund		$ 688,049					**$ 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	$ 736,500	$ -	$ -	$ -	$ -	$ -	**$ -**
	American Rescue Plan	$ 2,207,763	$ 2,207,763	$ -	$ -	$ -	$ -	**$ 2,207,763**
	Interest	$ 127,100	$ 160,000	$ 70,000	$ -	$ -	$ -	**$ 230,000**
	Tennis M&I Reserves	$ -	$ -	$ 80,962				**$ 80,962**
	1 Cent Sales Tax	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000		**$ 2,000,000**
Capital Improvement Program Revenues		$ 12,999,563	$ 11,426,832	$ 7,009,084	$ 7,393,934	$ 7,983,328	$ 8,131,660	**$ 41,944,838**
	Surplus/(Deficit)	$ (11,810,945)	$ (1,562,348)	$ (4,968,258)	$ 620,579	$ 283,393	$ 2,341,064	**$ (3,285,570)**
	Beginning Reserve Balance	$ 17,688,703	$ 5,877,758	$ 4,315,410	$ (652,848)	$ (32,269)	$ 251,124	
	Ending Reserve Balance	$ 5,877,758	$ 4,315,410	$ (652,848)	$ (32,269)	$ 251,124	$ 2,592,188	

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	% Change
Revenues						
Trsfr from General Fund (001)	6,520,211	4,777,000	4,920,310	4,920,310	5,264,732	7.00%
Interest on Investments	1,042,431	(11,407)	746,291	-	686,600	-8.00%
Grants/Local Revenue	1,080,655	9,440,315	-	5,006,854	-	0.00%
TOTALS	8,643,297	4,205,908	5,666,601	9,927,164	5,951,332	5.02%
Expenses						
Projects	15,328,108	13,537,709	7,639,000	3,144,700	11,701,000	53.17%
Carry Over Projects	-	-	19,708,751	-	23,836,518	20.94%
Transfer to Debt Service	544,107	513,181	508,958	508,958	509,135	0.03%
Salaries and Wages	126,918	126,976	129,922	129,922	139,302	7.22%
Employee Benefits	50,169	53,147	53,781	53,781	54,512	1.36%
Contractual	8,584	7,631	6,933	7,632	7,933	14.42%
Commodities	1,014	2,582	6,200	3,082	6,200	0.00%
Capital Outlay	1,963	1,963	1,963	1,963	327	-83.34%
TOTALS	16,060,862	14,243,190	28,055,508	3,850,038	36,254,927	29.23%
Total Revenues Over/(Under) Expenses	(7,417,566)	(37,282)	(22,388,907)	6,077,126	(30,303,595)	
Beginning Fund Equity	39,769,059	32,351,493	32,314,211	32,314,211	38,391,337	
ENDING NET ASSETS	32,351,493	32,314,211	9,925,304	38,391,337	8,087,742	

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

There are no planned projects this fiscal year, but 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 FY2023.

TRANSFER TO DEBT SERVICES

Principal and interest repayment on 2013 debt issue continues into FY2023 and remains consistent with FY2022.

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

Includes legal/consulting fees, travel, telephone and equipment.

COMMODITIES

Membership dues and training includes requirements for continuing education units, and keeping current with State and Federal permitting requirements.

CAPITAL OUTLAY

Annual depreciation costs remain consistent with previous years.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Coastal Projects Manager	1.000	1.000	1.000	1.000	1.000

COASTAL MANAGEMENT PROGRAM PROPOSED FY 2023 BUDGET AND 10 YEAR PLAN

EXPENDITURES

	Project Name	FY2022 Carryover	FY 2023	Outlook FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1	APPLY AND UPDATE ISLANDWIDE SEDIMENT TRANSPORT ANALYSIS		$ 25,000	$ 26,000	$ 27,000	$ 28,000	$ 29,000	$ 30,000	$ 30,000	$ 31,000	$ 32,000	$ 33,000
2	ANNUAL SEDIMENT REPORT (BMA REQUIRED)	$ 66,000	$ 56,000	$ 58,000	$ 59,000	$ 60,000	$ 63,000	$ 65,000	$ 67,000	$ 68,000	$ 70,000	$ 72,000
3	SEAWALL/LLOD FUNCTION/NON-STRUCTURAL INVENTORY ASSESSMENT & ANALYSIS	$ 1,116,000	$ -	$ -	$ -	$ 143,000	$ -	$ -	$ -	$ -	$ -	
4	SEAWALL/LLOD REHABILITATION/REPLACEMENT	$ 2,263,218	$ 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
5	SEAWALL/BULKHEAD REPAIRS											
6	GROIN ASSESSMENT	$ 70,000	$ -	$ -	$ -	$ 86,000	$ -	$ -	$ -	$ -	$ -	
7	GROIN REHABILITATION	$ 2,985,805	$ -									
8	FLOODING AND CLIMATE CHANGE	$ 106	$ 450,000	$ 450,000	$ 300,000	$ 309,000	$ 319,000	$ 328,000	$ 338,000	$ 348,000	$ 358,000	$ 369,000
9	WATER LEVEL MONITORING		$ 40,000	$ 85,000	$ 35,000	$ 36,000	$ 37,000	$ 38,000	$ 39,000	$ 41,000	$ 42,000	$ 43,000
10	LOBBYING		$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000
11	DUNE VEGETATION MAINTENANCE AT MID-TOWN MUNICIPAL BEACH	$ 24,498	$ 10,000	$ 10,000	$ 10,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 14,000	$ 14,000
12	REGIONAL SAND NEEDS/SAND SEARCH	$ 725,000	$ 725,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
13	GENERAL COASTAL ENGINEERING	$ 39,776	$ 62,000	$ 64,000	$ 66,000	$ 69,000	$ 70,000	$ 72,000	$ 74,000	$ 75,000	$ 77,000	$ 79,000
14	BMA PHYSICAL MONITORING	$ 180,000	$ 184,000	$ 187,000	$ 191,000	$ 195,000	$ 199,000	$ 203,000	$ 209,000	$ 213,000	$ 219,000	$ 226,000
15	BMA SEA TURTLE NESTING MONITORING		$ 258,000	$ 266,000	$ 274,000	$ 283,000	$ 291,000	$ 299,000	$ 308,000	$ 318,000	$ 327,000	$ 337,000
16	BMA BIOLOGICAL MONITORING	$ 240,453	$ 246,000	$ 254,000	$ 261,000	$ 269,000	$ 277,000	$ 285,000	$ 291,000	$ 297,000	$ 306,000	$ 315,000
17	COASTAL MANAGEMENT PROGRAM OPERATING EXPENSES		$ 208,274	$ 214,522	$ 220,958	$ 227,587	$ 234,414	$ 241,447	$ 248,690	$ 256,151	$ 263,835	$ 271,750
18	ANNUAL DEBT SERVICE PAYMENT		$ 509,135	$ 540,732	$ 539,982	$ 543,607	$ 546,481	$ 543,731	$ 541,831	$ 541,831	$ 541,831	$ 540,000
19	SAND TRANSFER PLANT MAINTENANCE	$ 43,290	$ 250,000	$ 250,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
20	SAND TRANSFER PLANT REPAIRS	$ 258,983	$ 1,000,000	$ 1,000,000	$ 250,000	$ 250,000	$ 250,000					
21	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
22	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
23	MID-TOWN SEAWALL REPLACEMENT	$ 4,500,000	$ 7,000,000	$ 7,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
24	SAND FOREPASSING	$ 1,425,852	$ -	$ 700,000	$ -	$ 742,000	$ -	$ 787,000	$ -	$ 803,000	$ -	$ 819,000
25	MID-TOWN BEACH RENOURISHMENT ENGINEERING/PERMITTING		$ -	$ -	$ -	$ -	$ 126,000	$ -	$ -	$ -	$ -	
26	MID-TOWN BEACH RENOURISHMENT CONSTRUCTION	$ 570,011	$ -	$ 1,000,000	$ -	$ -	$ -	$ 22,000,000	$ -	$ -	$ -	$ 1,400,000
27	MID-TOWN DETAILED DESIGN AND PERMITTING (BREAKERS/CLARKE AVENUE)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
28	OBTAIN FEDERAL COST-SHARE FOR MID-TOWN	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
29	MID-TOWN MITIGATION - CORAL NURSERY/TRANSPLANTATION		$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
30	MID-TOWN MITIGATION - ARTIFICIAL REEF CONSTRUCTION [*CARRYOVER FROM FY 16]	$ 5,318,124	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
31	PHIPPS NOURISHMENT ENGINEERING/PERMITTING		$ -	$ 387,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
32	PHIPPS OCEAN PARK/REACH 7 BEACH NOURISHMENT CONSTRUCTION		$ -	$ 21,800,000	$ -	$ -	$ -	$ 1,200,000	$ -	$ -	$ -	$ 27,600,000
33	REACH 8 - EIS		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
34	REACH 8 - SOUTH END PALM BEACH RESTORATION PERMITTING	$ 85,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
35	REACH 8 - SOUTH END PALM BEACH RESTORATION (INITIAL CONSTRUCTION)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
36	REACH 8 - CONSTRUCTION ACCESS EASEMENT AND SITE RESTORATION		$ -	$ 80,000	$ -	$ -	$ -	$ 80,000	$ -	$ -	$ -	$ 80,000
37	REACH 8 - DUNE/BEACH CONSTRUCT CONCURRENTLY WITH MID-TOWN OR PHIPPS		$ -	$ 2,750,000	$ -	$ -	$ -	$ 3,100,000	$ -	$ -	$ -	$ 3,500,000
38	REACH 8 - BIOLOGICAL MONITORING	$ 87,110	$ -	$ 64,000	$ 66,000	$ 68,000	$ 70,000	$ 72,000	$ 74,000	$ 75,000	$ 77,000	$ 79,000
39	REACH 8 - PROJECT ENGINEERING REPORT		$ -	$ 13,000	$ 14,000	$ 14,000	$ 15,000	$ 16,000	$ 16,000	$ 17,000	$ 18,000	$ 18,000
40	BEACH TILLING (REACH 8)	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
41	ESCARPMENT REMOVAL (REACH 8)	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
42	BEACH CLEANING (PUBLIC BEACHES)	$ 5,300	$ 50,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000
	MISCELLANEOUS PROJECTS	$ 1,068,932										
	YTD EXPENDITURES/ENCUMBRANCES	$ 1,737,260										
	TOTALS	$ 23,836,518	$ 12,418,409	$ 38,599,254	$ 3,733,940	$ 4,756,194	$ 3,959,895	$ 30,793,178	$ 3,669,521	$ 4,516,982	$ 3,765,666	$ 37,215,750

REVENUES												
Source		FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
General Fund Transfer	$ 4,920,310	$ 5,264,732	$ 5,422,674	$ 5,585,354	$ 5,752,915	$ 5,925,502	$ 6,103,267	$ 6,286,365	$ 6,474,956	$ 6,669,205	$ 6,869,281
Coastal Fund Transfer		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County		$ -	$ 3,400,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State portion of FEMA projects	$ 19,657	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State	$ 4,629,962	$ -	$ 8,502,000	$ -	$ -	$ -	$ 5,765,760	$ -	$ -	$ -	$ 10,764,000
Federal		$ -	$ -	$ -	$ -	$ -	$ 11,000,000	$ -	$ -	$ -	$ -
Federal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FEMA (including Mid-Town, Phipps, and Reach 8)	$ 357,235	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bonds		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	$ -	$ 686,600	$ 644,691	$ 284,269	$ 390,995	$ 481,897	$ 652,240	$ 528,393	$ 528,393	$ 528,393	$ 528,393
TOTALS	$ 9,927,164	$ 5,951,332	$ 17,970,165	$ 5,869,623	$ 6,143,910	$ 6,407,399	$ 23,521,267	$ 6,814,758	$ 7,003,349	$ 7,197,598	$ 18,161,674
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	$ (13,909,354)	$ (6,467,077)	$ (20,629,089)	$ 2,135,683	$ 1,387,716	$ 2,447,504	$ (7,271,910)	$ 3,145,237	$ 2,486,368	$ 3,431,932	$ (19,054,076)
FUND BALANCE											
Fund Balance 10/1	$ 32,314,211	$ 38,391,337	$ 31,924,260	$ 11,295,171	$ 13,430,854	$ 14,818,570	$ 17,266,074	$ 9,994,164	$ 13,139,401	$ 15,625,769	$ 19,057,700
Fund Balance 9/30	$ 38,391,337	$ 31,924,260	$ 11,295,171	$ 13,430,854	$ 14,818,570	$ 17,266,074	$ 9,994,164	$ 13,139,401	$ 15,625,769	$ 19,057,700	$ 3,624

FUND 311: WORTH AVENUE MAINTENANCE FUND

Revenue and Expense Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	% Change
Revenues						
Special Assessment Revenue	270,316	269,096	429,727	430,000	371,939	-13.45%
Interest on Investments	3,299	521	2,000	300	500	-75.00%
Donations/Miscellaneous	5,000	5,000	5,000	5,000	5,000	0.00%
TOTALS	278,615	274,617	436,727	435,300	377,439	-13.58%
Expenses						
Maintenance Costs	307,194	315,898	486,727	500,297	377,439	-22.45%
TOTALS	307,194	315,898	486,727	500,297	377,439	-22.45%
Total Revenues Over/(Under) Expenses	(28,579)	(41,279)	(50,000)	(64,997)	-	
Beginning Fund Equity	316,150	287,571	246,292	246,292	181,295	
ENDING NET ASSETS	287,571	246,292	196,292	181,295	181,295	

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

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TOWN OF PALM BEACH

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

FROM: Carolyn Stone, Assistant Town Manager

SUBJECT: FY2023 Town Marina Budget Highlights

DATE: June 13, 2022

The following document highlights the Town Marina budget. This memo contains comparisons between FY22 and FY23, a summary year-over-year budget comparison, and a narrative as to any substantive departures from budgeted amounts and actuals.

Town Marina

Budget (Expenses)
FY2023 Request: $2,919,693
FY2022 Approved: $2,462,584
This represents an increase of 19%, $457,109

Revenue
FY23 Proposed: $12,579,200
FY22 Approved: $9,554,961
This represents an increase of 32%, $3,024,239

Budget

Salaries

- 13% increase, $43,279
    - Dockmaster, Asst. Dockmaster, Maintenance Worker, 1.1 Administrative Assistant, .25 Assistant Town Manager, .1 Recreation Facilities Maintenance Supervisor, .1 Asst. Director
    - The FY2023 budget includes a COLA increase and pay for performance increases

Benefits

- 2% increase, $3,714
    - 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

- 20% overall increase, $392,916
    - Other Contracted Services – increase 16%, $45,940; Security, $170,000; contractual labor, $114,000; Wifi $23,380 ($1,865/m, includes support and fixes); security cell phone, $360 ($30/m); HUB parking support, $4,000; Janitorial Service, $16,800; Wallcoverings/painting, $4,400; Pressure Washing services (bike path) $4,000.

        - Increase FY23: (impacting FY22, but fully included in FY23) HUB parking and support, janitorial service, wallcovering/painting, pressure washing services; Wifi service and support upgraded from FY22 budget
    - Travel and Per diem – No change
        - Conferences, seminars, CMM re-certification maintenance
    - Telephone Base – increase 25%, $500
        - Costs associated with phone service, increase due to re-installing additional phone services
    - Postage – (-80%, -$400), anticipate fewer mailings
    - Electric - increase of 6%, $30,000
        - USMG estimate with Town staff - based on prior consumption and anticipated increase
    - Solid Waste Disposal – 24% increase, $11,800
        - Estimate determined by PW based on anticipated disposal
    - Water – 20% increase, $8,000
        - USMG estimate with Town staff- based on prior consumption and anticipated increase
    - Waste Oil Disposal –No change- small emergency spill clean-up
    - Rental and Leases – Cost associated with submerged land lease, 17% increase, $66,501
        - Calculated as percentage of yearly revenue, initial estimate provided by USMG and with actual payments made to the state in November and December 2021.
        - Generally based upon the previous year's revenue, with a base of $61,000
    - Building Maintenance – increase of 6%, $300
        - USMG estimate with Town staff - based on prior history and unanticipated non-warranty issues
        - Quarterly fire line inspections & fire extinguisher service, $1,000; pest control $600; non-warranty minor interior and exterior structural repairs - plumbing, electrical, doors/locks, interior/exterior extinguisher items, etc. $3,400
    - Radio Repair and Parts – increase of 300%, $1,500
        - Costs associated with VHF radio
    - Town Dock Maintenance – increase of 67%, $4,000 Non-warranty repairs and general upkeep – on-call contracted electrical repair agency
    - Software Maintenance – No change
        - Dockwa registration system, $2,499/m – paid up front
    - Printing – No change. Cost associated with printing of flyers and program information - dockage agreements, notices, parking placards (if necessary), etc.
    - Promotional Activities – increase of 60%, $3,000
        - Cost associated with Owner, Captain & Crew Appreciation luncheon/event
    - Promotional Advertising – increase of 66% $165,500 Costs associated with promotion of Town Marina
        - Marketing: $275,000 (Jacober Creative), print advertising, 31,100; Digital advertising, $103,900; welcome bags, $5,500
    - Amenities – 6% increase $12,360
    - Bank Service Charges – decrease of -98%, (-$130,985)
        - Cost associated with processing fees for credit cards
    - Dockwa CC Processing Charges added, $184,900

<u>Commodities</u>

- 21% increase, $7,200
    - Office Supplies – increase of 30%, $300
        - Cost associated with miscellaneous office supplies - paper, pens, ink, etc.
        - Re-stocking of supplies for larger, busier administrative activity
    - Vehicle Maintenance – No change
        - Cost associated with golf cart (expenses batteries, tires, etc.)
    - Building Maintenance Supplies – increase of 10%, $200

        - Cost associated with misc. items - hardware, plumbing supplies, paint supplies, tools, etc.
    - Other Equipment Maintenance Supplies – No change
        - Cost associated with non-warranty waste pumping station parts - misc. hoses, fittings, nozzles, etc. $1,500; Miscellaneous Supplies - gloves, hose reel repair kit, oil, $500: Purchase of Dock carts, $3,000
    - Uniforms – increase of 30%, $600
        - Costs associated with staff shirts
        - Increase due uniforms for 4 full-time and several contractual part-time staff
    - Other Supplies – increase of 20%, $1,000
        - Increasing and re-stocking of supplies for larger, busier Marina
        - Replacement flags, $300; buoy markers, $2,000; janitorial supplies - toilet tissue, paper towels, plastic liners, etc., $1,500; dock cart repair parts - washers, bolts, galvanized pipes, wheels, etc. $200; ladders, $1,000
    - Minor Operating Equipment – No change
        - Non-warranty issues
        - Compactor Bin Replacement $1,400; Compactor maintenance/repair/parts, $3,600
    - Membership Dues – increase of 50%, $1,000
        - Includes new memberships for marketing purposes
        - Membership dues to Association of Marine Industries and Marine Industries Association of Palm Beach County, $500; US Superyacht Association, $600; new memberships for marketing purposes, $1,500; $400 extra for new opportunities
    - Training – increase, 800%, $4,000 Registration for Boat Shows and Marine Industry Conferences
        - Intermediate Management Class Certification for Assistant Dockmaster (approximately $3,200)

<u>Depreciation</u>

- No change, $1,246,774
    - Includes annual depreciation (docks and equipment), debt services costs, revenue bond interest, contingency, transfer for services and retained earnings

Town Marina Revenues

<u>Revenue</u>
FY23 Proposed: $12,579,200
FY22 Approved: $9,554,961
This represents an increase of 32%, $3,024,239

Town Marina FY2023 Revenue Projection
FY2022 to FY2023 Budget-to-Budget Comparison for the Town Marina

Program Revenue	FY22 Budget	FY22 Estimated	FY23 Proposed	FY22/23 Difference $	FY22/23 Difference %
(509) Marina Enterprise Fund	$9,554,961	$11,609,190	$12,579,200	$3,024,239	31.7%

Program Operating Expenses	FY22	FY22 Estimated	FY23	FY22/23 Difference	FY22/23 Variance %
(509) Marina Enterprise Fund	$2,462,584	$2,372,270	$2,919,693	$457,109	18.6%

Operating Cost Recovery Estimates

Program Area	FY22 Budget	FY22 Estimated	FY23 Proposed
(509) Marina Enterprise Fund	388.0%	489.4%	430.8%

Account Number	Account Description	FY 2022 Anticipated Amount	FY2023 Proposed Amount
401.344.220	Annual Slip Rental	7,333,000	11,000,000
401.344.225	Seasonal Slip Rental	2,119,690	
401.344.230	Transient Slip Rental	1,500,000	770,000
401.344.240	Electricity	400,000	687,700
401.344.250	Waiting List Application Fee	250,000	40,000
401.344..270	Tender Revenue		5,000
401.361.120	Investment Income		50,000
401.369.100	Ice		
401.369.200	Merchandise		20,000
401.369.520	Sales Tax Commissions- Other		
401.369.990	Misc Revenue	6,500	6,500
401.381.100	Transfer From Recreation Enterprise Fund		
401.381.180	Transfer from Retained Earnings		
TOTAL		$11,609,190	$12,579,200

2023 MARINA RATES

Includes FY23 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
FY2023 Proposed	$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
FY2022 Approved	$1.75	$1.75	$1.75	$1.75	$2.00	$2.00	$2.00	$2.25	$2.25	$2.25	$3.00	$3.00	$4.00	$4.25	$4.25	$4.00	$4.25

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
FY2023 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
FY2022 Approved	$5.00	$5.00	$5.00	$5.00	$5.00	$6.00	$6.00	$6.00	$6.00	$6.00	$7.00	$7.00	$8.00	$8.25	$8.25	$8.25	$8.25

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
FY2023 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
FY2022 Approved	$4.00	$4.00	$4.00	$4.00	$4.00	$4.80	$4.80	$4.80	$4.80	$4.80	$5.60	$5.60	$6.40	$6.60	$6.60	$6.60	$6.60

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
FY2023 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
FY2022 Approved	$2.75	$2.75	$2.75	$2.75	$2.75	$3.00	$3.00	$3.00	$3.00	$3.00	$4.00	$4.00	$5.25	$5.50	$5.50	$5.50	$5.50

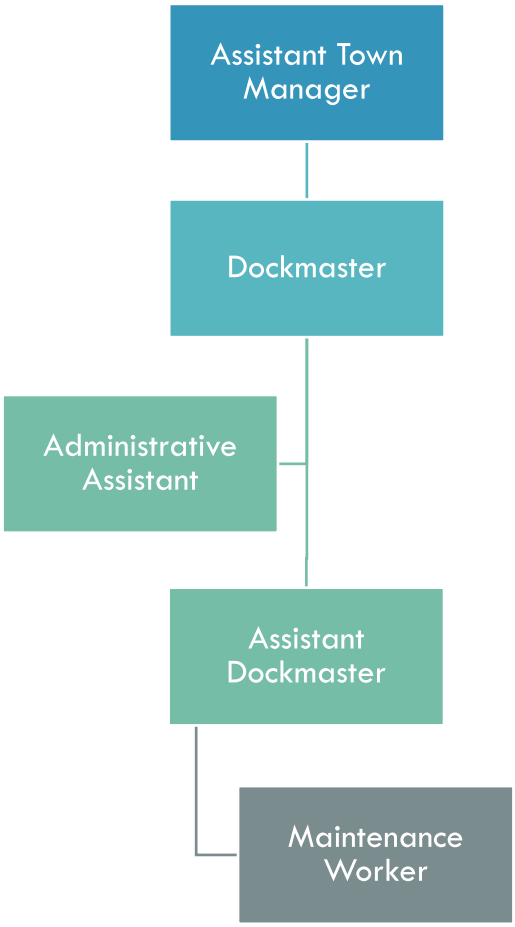
TRANSIENT SUMMER MONTHLY (May 15 - October 31)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2023 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
FY2022 Approved	$2.20	$2.20	$2.20	$2.20	$2.20	$2.40	$2.40	$2.40	$2.40	$2.40	$3.20	$3.20	$3.25	$3.25	$3.25	$3.25	$3.25

TENDER RATES (Marginal Side Tide), up to 45'	
Winter, October 1 - May 31	
FY2023 Proposed	$100.00 per day, flat rate
FY2022 Approved	$500.00 per month flat rate
Summer, June 1 - September 30	
FY2023 Proposed	$75.00 per day, flat rate
FY2022 Approved	$300.00 per month flat rate

c: Mark Bresnahan, Recreation Division Director
Ryan Reckley, Assistant Director of Recreation
Mike Horn, Dockmaster

MARINA ENTERPRISE FUND ORGANIZATION CHART

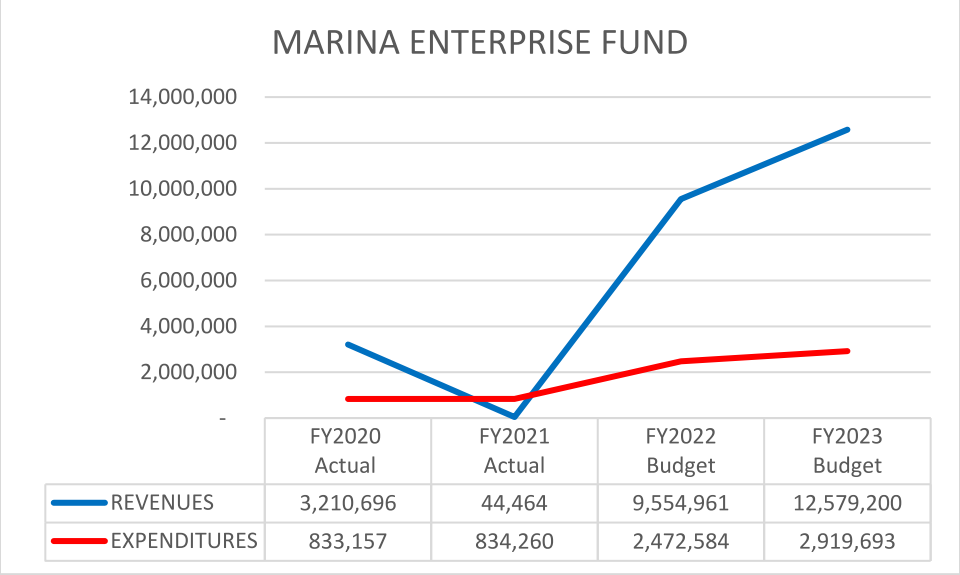


FUND 401: MARINA ENTERPRISE FUND

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.



	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
REVENUES	3,210,696	44,464	9,554,961	12,579,200
EXPENDITURES	833,157	834,260	2,472,584	2,919,693

Revenue and Expense Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Revenues							
Annual/Seasonal Leases	2,231,786	16,355	7,782,303	7,782,303	9,452,690	11,000,000	41.35%
Transient Rental	578,058	(5,747)	1,084,223	1,084,223	1,500,000	770,000	-28.98%
Electricity	132,226	(520)	621,000	621,000	400,000	687,700	10.74%
Waiting List Applic Fee	-	-	-	-	250,000	40,000	100.00%
Tender Rental	-	-	36,000	36,000	-	5,000	-86.11%
Ice Sales	417	(102)	-	-	-	-	0.00%
Flag Sales	56	-	-	-	-	-	0.00%
Merchandise	-	-	-	-	-	20,000	100.00%
Interest Earnings	267,966	34,477	24,935	24,935		50,000	100.52%
Sales Tax Commissions	187	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	6,500	6,500	6,500	6,500	0.00%
TOTALS	3,210,696	44,464	9,554,961	9,554,961	11,609,190	12,579,200	31.65%
Expenses							
Salaries and Wages	181,529	178,451	330,625	330,625	331,275	373,904	13.09%
Employee Benefits	117,052	76,316	189,175	189,175	176,035	192,889	1.96%
Contractual	531,705	575,982	1,917,784	2,036,991	1,839,760	2,310,700	20.49%
Commodities	2,871	3,511	35,000	35,000	25,200	42,200	20.57%
Capital Outlay	-	-	-	-	-	-	0.00%
TOTALS	833,157	834,260	2,472,584	2,591,791	2,372,270	2,919,693	18.08%
Operating Revenues							
Over/(Under) Expenses	2,377,539	(789,796)	7,082,377	6,963,170	9,236,920	9,659,507	
Depreciation	(155,464)	(155,431)	(1,246,774)	(1,246,774)	(1,246,774)	(1,246,774)	
Capital Expenses	(9,155,260)	(21,402,929)	-	-	(4,746,541)	-	
Contingency	-	-	(24,726)	(24,626)	-	(145,985)	
Transfer to General Fund	-	-	(511,665)	(511,665)	(511,665)	(620,465)	
Transfer to TWUU Fund	-	-	(2,600,000)	(2,600,000)	(2,600,000)	(2,600,000)	
Pension/OPEB Expense	-	241,849	-	-	-	-	
Bond Proceeds	31,000,000	-	-	-	-	-	
Gain/(Loss) on disposal of asset	-	(990,486)	-	-	-	-	
Grant Revenues - FIND	2,468,506	1,918,494	-	-	-	-	
Debt Service Costs	(497,229)	(699,360)	(1,992,763)	(1,992,763)	(1,992,763)	(1,992,950)	
M & I Reserve (1% Revenue)	-	-	(95,550)	(95,550)	(116,092)	(125,792)	
TOTAL REVENUES OVER/(UNDER) EXPENSES	4,193,351	(474,730)	610,899	491,792	2,769,626	2,927,541	
Beginning Net Assets	8,288,035	12,481,386	12,006,656	12,006,656	12,006,656	14,776,282	
ENDING NET ASSETS	**12,481,386**	**12,006,656**	**12,617,555**	**12,498,448**	**14,776,282**	**17,703,824**	

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

WAITING LIST APPLICATION FEE

$1,000 application fee to be on the waiting list for annual and seasonal leases

SALES TAX COMMISSIONS

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

MISCELLANEOUS REVENUE

Funds to be requested through grant applications for dock improvements

EXPENSES

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The 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

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.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Assistant Town Manager	-	-	-	0.250	0.250
Dockmaster	1.000	1.000	1.000	1.000	1.000
Assistant Dockmaster	-	-	-	1.000	1.000
Dock Attendant	2.111	1.500	-	-	-
Dock Hand	0.200	-	-	-	-
Maintenance Worker	-	-	-	1.000	1.000
Administrative Clerk	0.100	0.100	-	-	-
Assistant Director of Recreation	0.100	0.100	0.100	0.100	0.100
Dir. of Business Dev & Operations	0.250	0.250	0.250	-	-
Administrative Assistant	0.100	0.100	0.100	1.100	1.100
Rec Facilities Maint. Supervisor	0.250	0.200	0.100	0.100	0.100
Public Works Employees	0.078	0.068	0.018	-	-
	4.189	3.318	1.568	4.550	4.550

Marina Budget Forecast for Business Plan
FY22 - FY32

Marina Income	FY22 Budget	FY23 Proposed	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Annual/Seasonal Lease Revenue	6,497,390	11,000,000	14,933,566	15,680,245	16,464,257	17,038,859	17,633,515	18,248,925	18,885,813	19,544,928	20,227,045
Transient Rental	1,002,235	770,000	1,437,812	1,563,924	1,683,798	1,786,510	1,895,487	2,011,111	2,133,789	2,263,950	2,402,051
Sub-Total Dockage revenues	**7,499,625**	**11,770,000**	**16,371,378**	**17,244,168**	**18,148,055**	**18,825,369**	**19,529,002**	**20,260,037**	**21,019,602**	**21,808,878**	**22,629,097**
Tender revenue	36,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Maintenance and Improvement Fee	-	-	-	-	-	-	-	-		-	-
Utility Reimbursement	621,000	687,700	756,700	819,950	885,500	903,210	921,274	939,700	958,494	977,664	997,217
Investment Income	24,935	50,000	74,806	99,742	124,677	149,613	174,548	199,484	224,419	249,355	274,290
Merchandise		20,000	20,460	20,931	21,412	21,904	22,408	22,924	23,451	23,990	24,542
Waiting List Fee	-	40,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Grant Revenue											
Miscellaneous Revenue/Deposits	6,500	6,500	7,500	8,000	8,500	8,500	8,500	8,500	8,500	8,500	8,500
TOTAL REVENUE	**8,188,060**	**12,579,200**	**17,255,844**	**18,217,790**	**19,213,144**	**19,933,596**	**20,680,733**	**21,455,644**	**22,259,466**	**23,093,387**	**23,958,646**
Marina Expenses											
Salaries and Wages	330,625	373,904	388,860	404,415	420,591	437,415	454,911	473,108	492,032	511,713	532,182
Employee Benefits	189,175	192,889	202,949	213,057	232,281	237,416	241,667	245,284	248,387	251,969	256,042
Contractual Costs	1,917,784	2,320,740	2,812,447	2,949,980	3,032,405	3,112,209	3,194,475	3,279,288	3,366,737	3,456,912	3,549,910
Commodities	25,000	32,200	32,941	33,698	34,473	35,266	36,077	36,907	37,756	38,624	39,513
Total Marina Operating Expenses	**2,462,584**	**2,919,733**	**3,437,197**	**3,601,150**	**3,719,750**	**3,822,305**	**3,927,131**	**4,034,588**	**4,144,912**	**4,259,219**	**4,377,646**
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	**5,725,476**	**9,659,467**	**13,818,647**	**14,616,640**	**15,493,394**	**16,111,291**	**16,753,602**	**17,421,056**	**18,114,554**	**18,834,167**	**19,581,000**
Other Non Operating Expenses											
Capital Expense											
Debt Service	1,992,763	1,992,950	1,992,463	1,996,244	1,999,238	1,996,500	1,998,031	2,003,719	2,003,563	2,003,563	2,003,563
Depreciation Reserve	1,246,774	1,246,774	1,246,774	1,246,774	1,246,774	1,246,774	1,246,774	1,246,774	1,246,774	1,246,774	1,246,774
Contingency	123,129	145,985	171,860	180,058	185,987	191,115	196,357	201,729	207,246	212,961	218,882
Maintenance and Improvement Reserve 1% of Reven	81,881	125,792	172,558	182,178	192,131	199,336	206,807	214,556	222,595	230,934	239,586
Transfer to General Fund for Cost Allocation	511,665	620,465	639,079	658,251	677,999	698,339	719,289	740,868	763,094	785,986	809,566
Transfer to TWUU Fund	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000						
Total Non Operating Expenses	**6,556,212**	**6,731,966**	**6,822,734**	**6,863,505**	**6,902,130**	**4,332,064**	**4,367,258**	**4,407,646**	**4,443,271**	**4,480,218**	**4,518,372**
Net Income Including all Operating and Non Operating Marina Expenses	**(830,736)**	**2,927,501**	**6,995,913**	**7,753,136**	**8,591,265**	**11,779,227**	**12,386,345**	**13,013,410**	**13,671,283**	**14,353,949**	**15,062,628**
Beginning Unrestricted Net Position	**6,741,981**	**5,911,245**	**8,838,746**	**15,834,660**	**23,587,795**	**32,179,060**	**43,958,287**	**56,344,632**	**69,358,042**	**83,029,325**	**97,383,274**
Ending Unrestricted Net Position	**5,911,245**	**8,838,746**	**15,834,660**	**23,587,795**	**32,179,060**	**43,958,287**	**56,344,632**	**69,358,042**	**83,029,325**	**97,383,274**	**112,445,902**

Depreciation Reserve Balance	1,246,774	2,493,548	3,740,322	4,987,095	6,233,869	7,480,643	8,727,417	9,974,190	11,220,964	12,467,738	13,714,512
Maintenance and Improvement Reserve	81,881	207,673	380,231	562,409	754,540	953,876	1,160,684	1,375,240	1,597,835	1,828,769	2,068,355
Total Reserves	**1,328,655**	**2,701,220**	**4,120,553**	**5,549,504**	**6,988,409**	**8,434,519**	**9,888,100**	**11,349,430**	**12,818,799**	**14,296,507**	**15,782,867**

TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

FROM: Carolyn Stone, Assistant Town Manager
Mark Bresnahan, Recreation Division Director

SUBJECT: FY2023 Par 3 Golf Course Budget Highlights

DATE: June 13, 2022

The following document highlights the Palm Beach Par 3 Golf Course budget. This memo contains comparisons between FY22 and FY23 proposed revenue and fee schedules, an overall budget-to-budget comparison for quick review, and includes narrative as to any substantive departures from budgeted amounts and actuals.

Please note FY23 budget and revenue projections have been reviewed and adjusted in anticipation of continuing potential pandemic impacts in the coming fiscal year.

Par 3 Golf Course Enterprise Fund

Budget Operations
FY2023 Request: $2,603,374
FY2022 Approved: $2,072,315
This represents an increase of 26%, $531,059

Revenue
FY23 Proposed: $3,407,000
FY22 Approved: $2,730,800
This represents an increase of 25%, $676,200

Cost Recovery Projection for FY23: 131%

Budget

Salaries

- 18% increase overall ($95,900), addition of full-time personnel mid-FY22
- The FY2023 budget includes a COLA increase and pay for performance increases

Benefits

- 8% increase: ($24,632)
- Due to continued high play and facility activity, cell phones expanded to Pro Shop Assistant, Mechanic, and Crew Foreman/Irrigation Specialist

- 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

- 27% increase overall: $213,655
    - Landscape contracting pump station repairs - $15,000; cost associated with lake maintenance - $2,000; trimming of mangroves along west sea wall-$3,600 (DEP mandate requires we hire the trimming out); landscape improvements -$1,500; dryject - $12,655 (Greens injected with sand twice)
        - Increase 5% for whole line item to match price increases we are experiencing. Dryject - (soil testing indicates the continued need for greater pore space to increase drainage and oxygen content, and move salt thru the soil profile, extending the life of the greens)
    - Other Contracted Services – Maintenance: 44% increase: ($121,000) – Contracted course maintenance ($292,240); Contracted Clubhouse maintenance/janitorial service ($40,000);Toro irrigation tech support - $1,860; pesticide/insecticide application for mole crickets/fire ants - $5,000: misc. emergency repairs, $25,000; additional labor, overtime, and/or day laborers, $30,000
        - $70,000 over budget due to increased play and services required to support play. FY22/23: clubhouse maintenance/janitorial contractual staff, $40,000 (moved from salaries, 12.01, to contractual); FY23: additional labor, overtime and/or day laborers, $25,000; increases for regular contractual staff, $22,000; Mole cricket control increased $4,000 (vendors charging for travel and increased chemical costs)
    - Other Contracted Services – Operations: 18% increase: $46,000, Costs associated with contracted labor for golf shop staffing, ($279,700); alarm monitoring, ($2,100); cable TV, ($900); elevator repair and inspection, ($3,100); floor mat service, ($2,500), Club Caddie/Golf back (POS, tee sheets, website) ($17,400); HD Relay (live action camera feed of course), ($1,000)
        - FY22 projected $45,000 for increased labor costs associated with increased play and pro shop activity; FY23 increased $45,000 to match FY22 due to anticipated continued increase in play and pro shop activity. Telephone Base: no change in costs associated with phone service
    - Electric: no change to expenses associated with electric service for clubhouse, old pro-shop, maintenance building, and irrigation pump station
    - Water: 32% increase: $11,000
        - Increase is drought condition based - will need to flush greens with fresh water when we go long periods without rain
    - Gas (natural),10% increase: $3,300
        - Natural gas for kitchen. Based on previous usage and anticipated increases
    - Rental of Equipment – 10% increase ($500) rental of lift for tree trimming: $3,500; misc. equipment rental (stump grinders, track hoe, concrete saw, roller, etc.): $1,700
        - FY22 over due to increased rental costs and unplanned irrigation repairs. FY23 increase to match FY22 estimate
    - Building maintenance – no change to expenses associated with building maintenance, costs associated with pest control for building: $300; alarm service, inspections/repairs: $2,500; AC service: $7,500; ice machine: $2,200; door repairs: $2,500; plumbing repairs, misc. electrical repairs: $13,000
    - Printing – 100% increase ($1500) - scorecards: $1,900; brochures: $500; passes: $400; club rental forms: $200
        - FY22 projected and FY23 increase based on past history and increased business
    - Promotional activities – no change - cost associated with pro-shop merchandise bags: $900; golf pencils: $300 (logo imprinted)

- Promotional advertising – 49% increase ($1,700) cost associated with various promotional activities (Groupon, Facebook, etc.)
    - FY22 projected and FY23 increase based on recent history and success of promotions
- Bank Service Charges: 42% increase, $27,000, expenses associated with credit card fees
    - Increase in credit card fees due to anticipated additional business

Commodities

- 47% increase, $196,872
    - Office Supplies – no change, $50 costs associated with misc. office supplies: printer cartridges- $850; copy paper - $100; thermal paper - $200; assorted stationary supplies - $450; register tape - $200
    - Chemical/cleaning supplies, - 45% increase ($30,950)
        - Liquid fertilizer - $32,000; granular fertilizer -$28,600; insecticides - $2,250; fungicides - $5,000; herbicides/pre-emergent - $9,950; soil and tissue testing - $3,400; nematicides - $8,800; calcium - $10,000
        - FY23 increase based on current chemical and fertilizer costs as prices have risen 30% to 100% percent
    - Vehicle maintenance, 9% increase, $2,400; Toro parts and equipment service (reels, rollers, bed knives, steering cables, belts, key switches, pull frames, aerification tines, etc.) - $14,400; misc. for large and small equipment (batteries, rebuilt starters, generators, hydraulic fittings, hydraulic repairs, battery cables, throttle cables, etc.) - $8,000; utility vehicle parts (brakes, tires, shocks, throttle cables, shifting cables, seats, back rests, leaf springs, steering racks, ball joints, etc.) - $3,500; misc. parts and shop supplies for all equipment (nuts, bolts, fasteners, spark plugs, filters, degreasers, belts, etc.) - $4,100
        - FY23 increase based on current and anticipated price increases
    - Building Maintenance Supplies – no change, $1,500, misc. building supplies (air filters, light bulbs, paint, soap, garbage bags, etc.)
    - Fuel/Motor Oil – 42% increase, $5,000, All rolling stock- mowers, tractors etc
        - FY22 projected increase based on last year's use and increase in fuel prices. FY23 increase $5,000 based on past use and increased fuel prices
    - Uniform staff shirts – no change, $2,400, staff shirts for approximately 25 part-time golf shop staff, 7 full-time maintenance staff (including contractual) and rental for mechanic uniforms, $120/yr.
    - Linen & Towel Supplies – 15% increase, $22
        - Expenses associated with rag and towels- approximately $12.50/month
    - Computer software, 17% increase $100, $675, Eventman Tournament Software
    - Other Supplies Maintenance increase of 13%, $10,000, Top dressing sand - $23,000; bunker sand - $3,000; irrigation repair parts- $12,000; shell rock for cart paths and flower beds $14,000; golf service supplies (flags, flag sticks, ball washers, cup cutters, practice area flags and cups, sand blasting and painting cups, ball washer towels) - $5,500; misc. shop and course supplies (cleaning supplies, tools, paint, hardware, hoses, safety equipment) - $10,500; soil/sod repair - $17,000
        - FY23 increase primarily due to increase trucking costs for sand and prices for parts and supplies
    - Other supplies operations, 15% increase, $6,000: Rental clubs - $9,500; cleaning supplies (bleach, disinfectants, cleaners, etc.) - $12,800; paper supplies (towels, toilet tissue, tissues, paper cups, boxes, etc.) - $2,000; range golf balls - $10,000; pull-carts for customers to rent - $3,200; special event supplies (trophies, water, gift bags, etc.) - $2,500; range equipment (directional poles, baskets, range furniture, etc.) -$3,000; misc. supplies $3,000
        - FY22 projected and FY23 increase of 6,000 based on past history, increased play and increased cost of goods

- Cost of merchandise sold increases 76%, $140,000, Men's apparel, $100,000; ladies apparel, $150,000; Headwear, $11,000; Golf balls, $26,000; Golf gloves, $8,000; Accessories, $30,000
  - Increase due to increased business, shop sales and costs of goods sold
- Membership dues, no change, GCSAA dues, 500; PGA dues, 750
- Training – 250% increase, $2,500: SFGCSA Meetings and PGA Merchandise Show
  - Attend GCSAA conference and show (COVID limited travel)

Construction in Progress

- Projects anticipated to be financed by the use of accumulated reserve funds
- 94% increase ($385,250)
  - Rebuild/Enlarge Putting Greens $150,000
  - AC Replacement, $60,000
  - Renovate restrooms, $50,000
  - Resurface Parking Lot, $15,000
  - Resod Driving Range, $15,000
  - Repair damaged concrete (back steps of clubhouse), 10,000; add concrete to north and south side of clubhouse, 10,000; add rocks to #5 green and #6 tee along sea wall (improve safety and prevent carts from driving into intracoastal waterway), 15,000; repair damaged cart paths, 10,000
  - Expand Parking Lot, $150,000: Create double (stacking) parking on the north side of lot

Depreciation

- 5% increase, $36,239
  - Depreciation and equipment, 3% $10,147
  - Capital Outlay, -1% (-$600)
  - Contingency, Transfer to debt service, transfer for services, 8%, $26,692

Golf Course Revenues

Revenue
FY23 Proposed: $3,407,000
FY22 Approved: $2,730,800
This represents an increase of 25%, $676,200

Cost Recovery Projection for FY23: 131%

Proposed golf green fees have been increased between $4 (regular rate) and $5 (regular weekend and holidays) across the board. These fees were reviewed with Club Caddie, the provider of POS and electronic tee time sheets. Riding cart rentals went up $1 across the board, as did all practice range buckets, and resident annual pass rates between $250 and $750. Dynamic pricing will be used to maximize revenue and increase play during underutilized times.

A few of the factors taken into fee consideration:

- We are continuing to aim to hit the "sweet spot": maximum rounds / maximum price
- High volume of traffic is supportive of the peripheral revenue sources, adding to sales of range balls, merchandise, golf carts, restaurant traffic, etc.

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

PALM BEACH PAR 3 GOLF COURSE

Account Number	Account Description	FY 2022 Anticipated Amount	FY2023 Proposed Amount
347.250	Resident Pass	29,600	25,000
347.260	12 Play Pass Reg Rate	10,000	10,000
347.270	12 Play Pass Palm Beach Res	7,500	10,000
347.271	Greens Fees Reg Rate	700,000	800,000
347.272	Greens Fees Weekends/Holidays	400,000	400,000
347.273	Greens Fees Res Rate	80,000	100,000
347.274	Greens Fees Res Weekends/Holidays	100,000	125,000
347.280	Riding Cart Resident Rate	90,000	100,000
347.281	Riding Cart Regular Rate	490,000	510,000
347.282	Marina Amenity (cart benefit)	18,100	19,000
347.285	Pull Cart Rental	30,000	30,000
347.290	Driving Range	115,000	120,000
347.291	Driving Range 10 Bucket	30,000	30,000
347.293	Outings	35,000	40,000
347.295	Town Tournaments	4,000	4,000
347.299	Merchandise Sales	400,000	425,000
347.400	Electric Reimbursement- Restaurant	4,000	4,000
347.950	Teaching Revenue	60,000	70,000
347.998	Gift Certificates Sold	30,000	30,000
347.999	Gift Certificates Redeemed	(30,000)	(30,000)
347.620	Club Rentals	80,000	85,000
347.140	F&B Rent	440,000	500,000
369.510	Sales Tax Commission	150	150
369.950	Misc. Revenue	100	100
TOTAL		$ 3,123,450	3,407,250

Recreation Department - FY 2023 Proposed Fee Schedule
Exhibit II - Golf Course

Fee Classification	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed
Winter Season (December 1 to April 30)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$53.53	$57.53	$56.53	$61.53	$43.23	$47.23	$46.23	$51.23
Green Fee (after 2:30 p.m. or 9 holes)	$37.52	$41.52	$40.52	$45.52	$33.28	$37.28	$36.28	$41.28
Junior Green Fee	$33.28	$37.28	$36.28	$41.28	$27.52	$312.52	$30.52	$35.52
Junior Green Fee (after 2:30 p.m. or 9 holes)	$23.54	$27.54	$26.54	$31.54	$22.42	$26.42	$25.42	$30.42
12 Play Pass	$565.30	$610.30	$565.30	$610.30	$462.30	$512.30	$462.30	$512.30

Fee Classification	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed
Shoulder Season (November 1 - 30 and May 1 - 30)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$44.20	$48.20	$47.20	$52.20	$37.82	$41.82	$40.82	$45.82
Green Fee (after Noon)	$40.98	$44.98	$43.98	$48.98	$35.86	$39.86	$38.86	$43.86
Green Fee (after 2:30 p.m. or 9 holes)	$31.04	$35.04	$34.04	$39.04	$22.51	$26.51	$25.51	$30.51
Junior Green Fee	$28.49	$32.49	$31.49	$36.49	$23.13	$27.13	$26.13	$31.13
Junior Green Fee (after 2:30 p.m. or 9 holes)	$18.24	$22.24	$21.24	$26.24	$17.27	$21.27	$20.27	$25.27
12 Play Pass	$472.00	$522.00	$472.00	$522.00	$408.20	$458.20	$408.20	$458.20

Fee Classification	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed
Summer Season (June 1 to October 31)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$28.23	$32.23	$31.23	$36.23	$24.10	$28.10	$27.10	$32.10
Green Fee (after Noon)	$25.28	$29.28	$28.28	$33.28	$21.15	$24.15	$24.15	$29.15
Green Fee (after 3:30 pm or 9 Holes)	$21.20	$25.20	$24.20	$29.20	$15.74	$19.74	$18.74	$23.74
Junior Green Fee	$21.20	$25.20	$24.20	$29.20	$15.74	$19.74	$18.74	$23.74
Junior Green Fee (after 4:30 p.m. or 9 holes)	$17.93	$21.93	$20.93	$25.93	$15.74	$19.74	$18.74	$23.74
12 Play Pass	$312.30	$362.30	$312.30	$362.30	$271.00	$321.00	$271.00	$321.00

Fee Classification	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed
Other Fees	**Winter Rate**	**Winter Rate**	**Shoulder Rate**	**Shoulder Rate**	**Summer Rate**	**Summer Rate**
Riding Cart - Single - Non-Resident	$17.52	$18.52	$17.52	$18.52	$13.55	$14.55
Riding Cart - Single - Resident	$15.19	$16.19	$15.19	$16.19	$11.22	$12.22
Riding Cart - 9 Holes - Non-Resident	$12.62	$13.62	$12.62	$13.62	$10.28	$11.28
Riding Cart - 9 Holes - Resident	$10.28	$11.28	$10.28	$11.28	$8.18	$9.18
Pull Cart	$8.00	$8.00	$8.00	$8.00	$8.00	$8.00
Pull Cart - 9 Holes	$8.00	$8.00	$8.00	$8.00	$8.00	$8.00
Rider Fee	$12.62	$13.62	$12.62	$13.62	$10.28	$11.28

Practice Range						
Small Bucket	$7.51	$8.51	$7.51	$8.51	$7.51	$8.51
Medium Bucket	$13.15	$14.15	$13.15	$14.15	$13.15	$14.15
Large Bucket	$15.95	$16.95	$15.95	$16.95	$15.95	$16.95
12 Large Bucket Program	$160.00	$170.00	$160.00	$170.00	$160.00	$170.00

Club Rentals						
Rental Clubs (Adult)	$32.71	$33.71	$32.71	$33.71	$32.71	$33.71
Rental Clubs (9 holes or Youth)	$23.36	$24.36	$23.36	$24.36	$23.36	$24.36

Special Programs	**Winter Rate**	**Shoulder Rate**	**Summer Rate**
Outings	Rate Plus Management Fee	Rate Plus Management Fee	Rate Plus Management Fee
Leagues	No discount	No discount	No Discount
Re-Play Rate	50% Off Prevailing	50% Off Prevailing	50% Off Prevailing

Fee Classification	FY-22 Approved	FY-23 Proposed
Annual Passes	**Resident Rate**	**Resident Rate**
Annual Pass - Single	$2,500.00	$2,750.00
Annual Pass - Double	$3,200.00	$3,950.00
Annual Pass - Junior	$1,500.00	$2,000.00
Annual Pass - Family	NA	NA

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

3/7/2022

FY2022 to FY2023 Budget-to-Budget Comparison for the Recreation Department

Program Revenue	FY22 Budget	FY22 Estimated	FY23 Proposed	FY22/23 Difference $	FY22/23 Difference %
(312) Tennis Programs & Facilities	$320,500	$362,600	$405,900	$85,400	26.6%
(313) Recreation Center/Seaview Park	$651,000	$535,000	$709,300	$58,300	9.0%
General Fund Sub-Total	$971,500	$897,600	$1,115,200	$143,700	14.8%
(620) Par 3 Golf Course Enterprise Fund	$2,730,800	$3,123,450	$3,407,250	$676,450	24.8%

Program Operating Expenses	FY22 Budget	FY22 Estimated	FY23 Proposed	FY22/23 Difference	FY22/23 Variance %
(311) Administration	$301,252	$312,897	$361,967	$60,715	20.2%
(312) Tennis Programs & Facilities	$496,660	$506,529	$558,621	$61,961	12.5%
(313) Recreation Center/Seaview Park	$1,251,820	$1,312,927	$1,347,491	$95,671	7.6%
General Fund Sub-Total	$2,049,732	$2,132,353	$2,268,079	$218,347	10.7%
(620) Par 3 Golf Course Enterprise Fund	$2,072,315	$2,344,734	$2,603,374	$531,059	25.6%

Operating Cost Recovery Estimates

Program Area	FY22 Budget	FY22 Estimated	FY23 Proposed
(312) Tennis Programs & Facilities	64.5%	71.6%	72.7%
(313) Recreation Center/Seaview Park	52.0%	40.7%	52.6%
(620) Par 3 Golf Course Enterprise Fund	131.8%	133.2%	130.9%

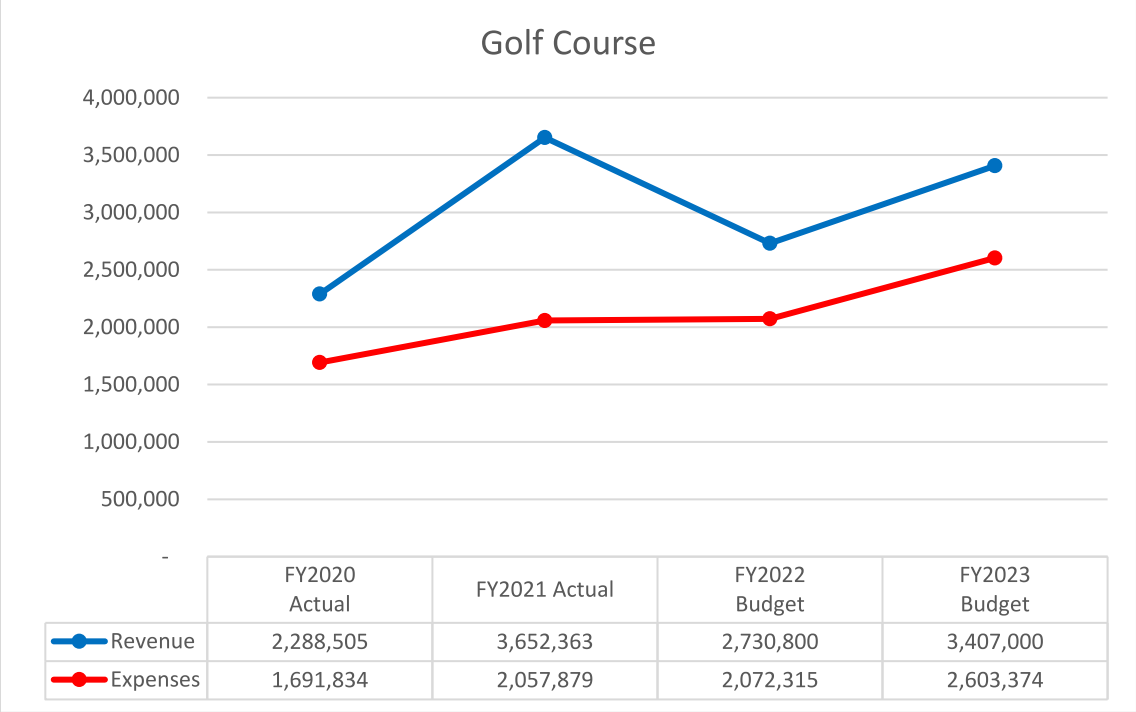
c: Ryan Reckley, Assistant Director of Recreation
Tony Chateuavert, Golf Course Manager
Tim Campbell, Golf Course Superintendent

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.



	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Revenue	2,288,505	3,652,363	2,730,800	3,407,000
Expenses	1,691,834	2,057,879	2,072,315	2,603,374

Revenue and Expense Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Revenues							
Golf Teaching Services	49,554	78,475	60,000	60,000	60,000	70,000	16.67%
Resident Pass Fees	16,900	24,730	10,000	10,000	29,600	25,000	150.00%
Non-resident Pass Fees	3,000	5,432	-	-	-	-	0.00%
12 Play Pass - Regular Rate	2,880	6,546	1,500	1,500	10,000	10,000	566.67%
12 Play Pass - Resident Rate	8,467	599	6,000	6,000	7,500	10,000	66.67%
Greens Fees - Regular Rate	490,126	1,053,143	490,000	490,000	700,000	800,000	63.27%
Greens Fees - Resident Rate	62,013	99,024	80,000	80,000	80,000	100,000	25.00%
Greens Fees - Reg Weekends & Holidays	393,006	389,805	490,000	490,000	400,000	400,000	-18.37%
Greens Fees - Resident Weekend & Holidays	76,020	98,012	150,000	150,000	100,000	125,000	-16.67%
Merchandise Sales	210,498	400,884	267,200	267,200	400,000	425,000	59.06%
Food and Beverage Sales	356,230	501,073	440,000	440,000	440,000	500,000	13.64%
Riding Cart Rental - Resident Rate	47,106	66,405	80,000	80,000	90,000	100,000	25.00%
Riding Cart Rental - Regular Rate	303,211	540,797	290,000	290,000	490,000	510,000	75.86%
Marina Amenity	-	-	18,100	18,100	18,100	19,000	4.97%
Pull Cart Rental	22,571	30,247	30,000	30,000	30,000	30,000	0.00%
Club Rentals	62,889	95,937	80,000	80,000	80,000	85,000	6.25%
Driving Range	83,678	129,439	115,000	115,000	115,000	120,000	4.35%
Driving Range - 10 bucket program	21,750	27,127	30,000	30,000	30,000	30,000	0.00%
Programs and Special Events	1,083	1,290	4,000	4,000	4,000	4,000	0.00%
Golf Pro Administrative Fee	-	-	-	-	-	-	0.00%
Golf Outings	41,244	80,373	85,000	85,000	35,000	40,000	-52.94%
Gift Certificates Sold	18,878	32,123	30,000	30,000	30,000	30,000	0.00%
Gift Certificates Redeemed	(10,235)	(20,088)	(30,000)	(30,000)	(30,000)	(30,000)	0.00%
Maint. And Improvement Fee	10,286	934	-	-			0.00%
Sales Tax Commission	330	360	-	-	150	-	0.00%
Golf Now Transaction Fee	10,926	1,992	-	-			0.00%
Electricity - Par 3	5,944	6,267	4,000	4,000	4,000	4,000	0.00%
Interest Income	150	930	-	-			0.00%
Miscellaneous Revenue	-	508	-	-	100	-	0.00%
TOTALS	2,288,505	3,652,363	2,730,800	2,730,800	3,123,450	3,407,000	24.76%
Expenses							
Salaries and Wages	485,340	452,658	545,995	545,995	505,995	641,895	17.56%
Employee Benefits	282,390	286,595	315,595	315,595	320,292	340,227	7.80%
Contractual	587,045	825,271	793,300	795,225	950,000	1,006,955	26.93%
Commodities	337,059	493,355	417,425	419,775	568,447	614,297	47.16%
Capital Outlay	-	-	-	-	-	-	0.00%
TOTALS	1,691,834	2,057,879	2,072,315	2,076,590	2,344,734	2,603,374	25.63%
Operating Revenues Over/(Under) Expenses	596,671	1,594,484	658,485	654,210	778,716	803,626	
Capital Projects and Equipment Purchases	(179,649)	(40,539)	(409,872)	(409,872)	(215,750)	(885,790)	
Assets	(500)	(36,236)	-	-	-	-	
Contingency	-	-	(103,477)	(103,477)	-	(130,169)	
Transfer to Debt Service	(199,813)	(194,813)	(191,100)	(191,100)	(191,100)	(187,426)	
Transfer to General Fund	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	
Total Revenues Over/(Under) Expenses	**191,708**	**1,297,897**	**(70,964)**	**(75,239)**	**346,866**	**(424,759)**	

Golf Course & Buildings Reserves						
Beginning Balance	**875,012**	**943,855**	**1,056,623**	**943,855**	**943,855**	**881,411**
Capital Expenses	(43,852)	(40,539)	(190,500)	(386,670)	(215,750)	(788,390)
Transfer to Reserve Fund	112,695	153,307	153,307	153,307	153,307	153,307
Ending Balance	**943,855**	**1,056,623**	**1,019,429**	**710,491**	**881,411**	**246,328**

Equipment Replacement Reserves						
Beginning Blance	**485,847**	**410,963**	**409,743**	**410,963**	**410,963**	**410,047**
Equipment Replacement Purchases	(174,485)	(78,638)	(98,000)	(107,565)	(74,000)	(97,400)
Transfer to Reserve Fund	99,601	77,418	73,084	73,084	73,084	83,231
Ending Balance	**410,963**	**409,743**	**384,827**	**376,482**	**410,047**	**395,878**

Financial Depreciation (Assets other than equipment)	(225,389)	(218,005)	(306,613)	(306,613)	(306,613)	(306,613)

Beginning Net Assets	-	10,135,790	11,571,168	11,571,168	11,571,168	11,918,034
Ending Net Assets	10,135,790	11,571,168	11,500,204	11,495,929	11,918,034	11,493,275

GOLF REVENUES

TEACHING SERVICES

Percentage of lesson fees taught by contracted Golf Pros

RESIDENT PASS FEES

Fee paid by resident for annual pass

12-PLAY PASS – REGULAR RATE

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

12-PLAY PASS – RESIDENT RATE

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

GREENS FEES – REGULAR RATE

Fee paid for daily play by non-residents

GREENS FEES – RESIDENT RATE

Fee paid for daily play by Palm Beach resident

GREENS FEES – REGULAR WEEKEND & HOLIDAYS

Fees paid by non-residents for greens fees on Friday, Saturday, Sunday and holidays

GREENS FEES – RESIDENT WEEKEND & HOLIDAY

Fees paid by Palm Beach residents for greens fees on Friday, Saturday, Sunday and holidays

MERCHANDISE SALES

This figure represents revenue for merchandise sales in the pro-shop

FOOD AND BEVERAGE SALES

This figure represents the agreement for a food and beverage contractor

RIDING CART RENTAL – RESIDENT RATE

Fee paid for rental of riding cart by Palm Beach resident

RIDING CART RENTAL – REGULAR RATE

Fee paid for rental of riding cart by a non-resident

PULL CART RENTAL
Fee paid for rental of pull cart

CLUB RENTALS
Fee paid for use of Town owned rental clubs

DRIVING RANGE
Fee paid for use of golf balls on driving range

DRIVING RANGE – 10 BUCKET PROGRAM
Fee paid for multi-use purchase of tokens for golf range usage

PROGRAMS AND SPECIAL EVENTS
Rate category for special programs and activities

GOLF OUTINGS
Revenue from pre-arranged golf outings

GIFT CERTIFICATES SOLD
This is a pass through account that is offset by an account for gift certificates redeemed. Actual revenue received is reported in accounts where it is spent (i.e. green fees)

MAINTENANCE AND IMPROVEMENT FEE
Fee that was paid per round of golf, beginning in FY2020 the fee was incorporated into the various fees

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

GOLF NOW TRANSACTION FEES
Convenience fee charged for booking tee times on GolfNow website (no longer using this service)

ELECTRIC REIMBURSEMENT FROM RESTAURANT
Reimbursement from restaurant for cost of electric service to old clubhouse

EXPENSES

SALARIES AND WAGES
The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The 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
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.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Golf Manager	1.000	1.000	1.000	1.000	1.000
Golf Course Superintendent	1.000	1.000	1.000	1.000	1.000
Crew Forman/Irrigation Specialist	1.000	1.000	1.000	1.000	1.000
Golf Course Mechanic	1.000	1.000	1.000	1.000	1.000
Pro-Shop Assistant	1.000	1.000	-	-	1.000
Golf Operations Supervisor	-	-	1.000	1.000	1.000
Maintenance Worker	0.750	0.750	0.750	0.750	1.000
Senior Golf Associate	1.000	1.000	1.000	1.000	-
Equipment Operator	0.250	0.250	-	-	-
Golf Course Associate	1.250	0.850	0.312	0.309	0.290
Administrative Clerk	0.100	0.100	-	-	-
Assistant Director of Recreation	0.100	0.100	0.100	0.100	0.100
Recreation Division Director	-	-	-	0.250	0.250
Rec Facilities Maintenance Supervisor	-	-	-	0.100	0.100
Dir. of Bus Development & Operations	0.300	0.250	0.250	-	-
Administrative Assistant	0.100	0.100	0.100	0.100	0.850
Recreation Supervisor	0.250	0.200	0.100	-	-
Public Works Employees	0.090	0.098	0.098	-	-
	9.190	8.698	7.710	7.609	8.590

Par 3 Golf Course Five Year Capital Improvement Plan
FY2023 Budget

Item #	EXPENDITURES Description	Location	FY2022 Carryover	FY2023 Estimated	FY2024 Estimated	FY2025 Estimated	FY2026 Estimated	FY2027 Estimated	FY2022-2027 Total
	Recreation								
	Par 3 Golf Course								
	Paint new clubhouse exterior, Keim paint	Clubhouse	$ 59,900			$ 40,000			$ 99,900
	Paint old clubhouse exterior, Keim paint	Clubhouse				$ 15,000			$ 15,000
	Sealcoat/Stripe Parking Lot	Clubhouse	$ 10,000						$ 10,000
	Women's/Men's Restroom Refresh	Clubhouse	$ 50,000	$ 50,000					$ 100,000
	Paint interior	Clubhouse			$ 30,000			$ 35,000	$ 65,000
	New Carpet in Proshop	Clubhouse				$ 15,000			$ 15,000
	Mill/Resurface Parking Lot/repaint parking lot	Clubhouse		$ 15,000				$ 15,000	$ 30,000
	New Scoreboard	Clubhouse							$ -
	A/C replacement	Clubhouse		$ 60,000				$ 60,000	$ 120,000
	Roof replacement-Clubhouse/Maint Bldgs	Clubhouse	$ 23,202						$ 23,202
	expand parking lot, double parking	Golf Course		$ 100,000					$ 100,000
	Sod Replacement improvement range and 14	Golf Course		$ 15,000					$ 15,000
	Repair damaged concrete (back steps of clubhouse), 10,000; add concrete to north and south side of clubhouse, 10,000; add rocks to #5 green and #6 tee along sea wall (improve safety, prevent carts from driving into intracoastal waterway), 15,000; repair damaged cart paths, 10,000	Golf Course		$ 45,000					$ 45,000
	Synthetic Turf Replacement	Golf Course	$ 6,997			$ 22,000			$ 28,997
	Relevel 9 Tees/enhance	Golf Course	$ 83,211		$ 50,000		$ 50,000		$ 183,211
	Rebuild/Enlarge Putting Green	Golf Course		$ 150,000					$ 150,000
	Cart Path Repairs	Golf Course	$ 18,100						$ 18,100
	Irrigation Pump House Repairs	Golf Course	$ 17,767						$ 17,767
	Renovate Irrigation System	Golf Course	$ 4,250						$ 4,250
	Facilities Assessment - Storage Building			$ 1,803					
	Facilities Assessment - Par 3 Clubhouse	Clubhouse		$ 69,642					
	Facilities Assessment - Old Par 3 Clubhouse	Clubhouse		$ 105,918					$ 105,918
	Capital Improvement Program Expenditures		$ 273,427	$ 612,363	$ 80,000	$ 92,000	$ 50,000	$ 110,000	$ 1,146,345
	Year		FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Total

	REVENUES Source	Location		FY2023 Estimated	FY2024 Estimated	FY2025 Estimated	FY2026 Estimated	FY2027 Estimated	FY2023-2027 Total
	M&I Reserve			$ 612,363	$ 80,000	$ 92,000	$ 50,000	$ 110,000	$ 944,363
	Financing								$ -
	Reserves								$ -
	Interest								$ -
	Capital Improvement Program Revenues			$ 612,363	$ 80,000	$ 92,000	$ 50,000	$ 110,000	$ 944,363

	NET COST (Surplus / (Deficit))			FY2023 Estimated	FY2024 Estimated	FY2025 Estimated	FY2026 Estimated	FY2027 Estimated	FY2023-2027 Total
	Sub-Total - Net Cost			$ -	$ -	$ -	$ -	$ -	$ 201,982

TOWN OF PALM BEACH

To: Kirk Blouin, Town Manager

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

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

Re: FY 2023 Budget Highlights for Planning, Zoning & Building – **Enterprise Fund**

Date: June 7, 2022

Total Planning, Zoning & Building Budget - Expenses

FY 2023 Estimated Request: $4,957,312
FY 2022 Anticipated Budget: $4,099,366
FY 2022 Adopted Budget: $4,771,421

The overall Planning, Zoning & Building Department proposed FY 2023 budget is estimated to increase by 3.9%, or $185,891, over the FY 2022 Adopted Budget. This includes the two Enterprise Fund programs and the two General Fund programs. The FY 2023 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. Due to the uncertain dollar amount for code reform, all monies needed for the project in FY23 will be requested from contingency once the amount is known.

Total PZB Enterprise Fund Budget - Expenses

FY 2023 Estimated Request: $3,838,283
FY 2022 Anticipated Budget: $3,014,978
FY 2022 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 2023 Estimated Request: $1,599,713
FY 2022Anticipated Budget: $1,479,630
FY 2022 Adopted Budget: $1,769,504

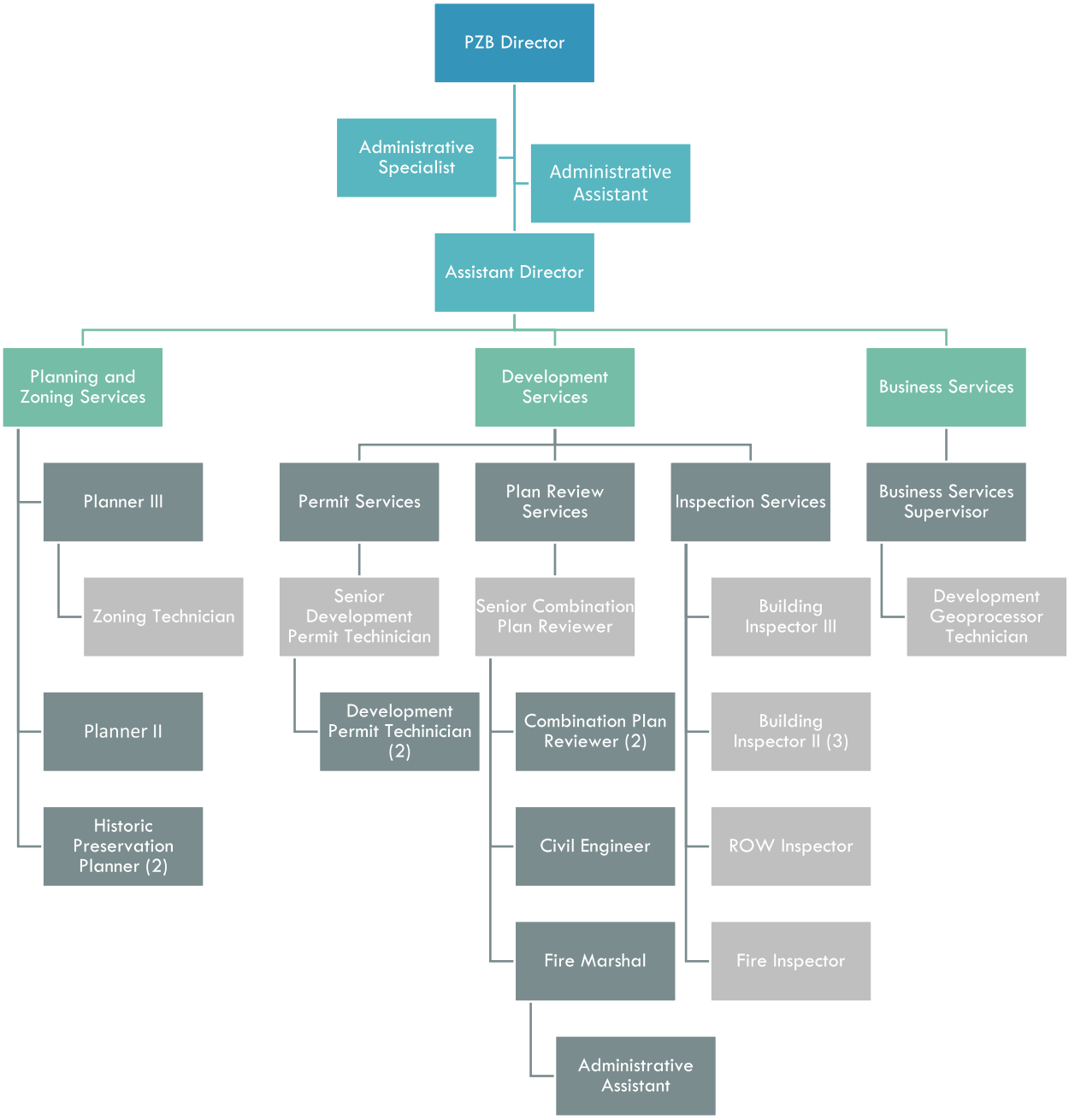
The proposed FY 2023 budget for Permit Issuance reflects an estimated 9.6% decrease, or -$169,791, which is due primarily to a small decrease in salaries and benefits; an increase in contracted services (GIS and the upcoming CRS audit); and a large decrease in capital projects (new PZB software paid 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 2023 Estimated Request:	**$2,238,570**
FY 2022 Anticipated Budget:	**$1,535,348**
FY 2022 Adopted Budget:	**$2,004,073**

The proposed FY 2023 budget for Inspection / Compliance reflects an estimated 11.7% increase, or $234,497, 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 (4) and a new Admin. Assistant. This program, along with Program 212 – Permit Issuance, is an Enterprise Fund.

PLANNING, ZONING AND BUILDING ORGANIZATIONAL CHART



BUILDING ENTERPRISE FUND

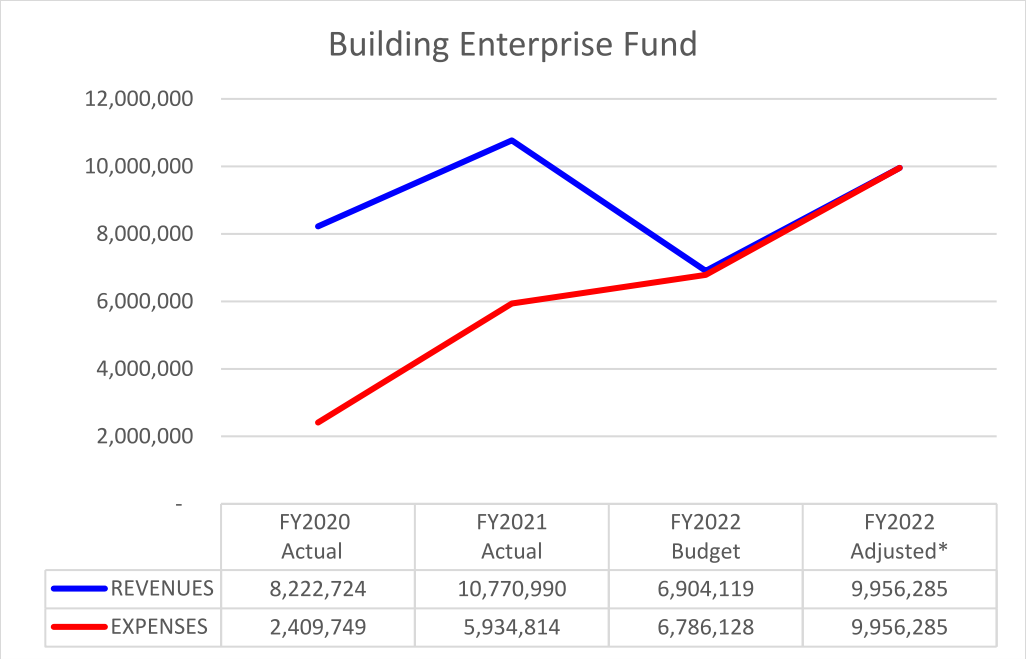
MISSION:

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.

Revenue and Expense Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*	FY2022 Projected	FY2023 Budget	% Change
Revenues							
Town Plan Review & Town Inspection	6,806,918	9,847,393	5,930,200	5,930,200	7,933,909	8,985,785	51.53%
Permit Processing	21,190	41,993	40,000	40,000	22,750	25,000	-37.50%
Permit Penalty	25,888	23,500	45,000	45,000	76,200	50,000	11.11%
Reinspection Fees	1,510	2,010	2,000	2,000	1,600	1,500	-25.00%
Contractor Registration Fees	6,725	10,200	7,000	7,000	4,950	6,000	-14.29%
Dune Vegetation Fee	-	100	-	-	-	-	0.00%
Permit Revision Fee	178,600	184,100	180,000	180,000	166,800	150,000	-16.67%
Flood Plain Management Fee	11,250	21,150	10,000	10,000	34,200	30,000	200.00%
Right of Way Permits	1,026,273	430,666	600,000	600,000	532,940	600,000	0.00%
Building Inspection Fund Fees	10,602	14,815	10,000	10,000	11,962	10,000	0.00%
Radon Gas	7,143	9,952	10,000	10,000	8,030	8,000	-20.00%
ROW Violations	63,475	47,951	15,000	15,000	54,603	40,000	166.67%
Building Permit Search Fee	55,650	107,400	50,000	50,000	72,750	40,000	-20.00%
Interest Earnings	-	2,251	-	-	10,000	-	0.00%
Miscellaneous Revenue	7,500	570	4,919	4,919	780	10,000	103.29%
Transfer from Equip Replacement Fund	-	26,940	-	-	-	-	0.00%
TOTALS	8,222,724	10,770,990	6,904,119	6,904,119	8,931,474	9,956,285	44.21%
Expenses							
Salaries and Wages	998,913	1,312,099	1,599,288	1,599,288	1,132,248	1,735,709	8.53%
Employee Benefits	622,438	714,318	737,555	737,555	746,366	942,871	27.84%
Contractual	764,630	675,214	967,500	987,555	693,186	1,034,200	6.89%
Commodities	23,767	33,183	32,000	32,000	26,000	36,000	12.50%
Capital Outlay	-	-	249,785	-	323,815	-	-100.00%
Transfer to Capital (307)	-	-	-	-	-	688,049	100.00%
Transfer for Services to the General Fund	-	3,200,000	3,200,000	3,200,000	3,200,000	5,519,456	72.48%
TOTALS	2,409,749	5,934,814	6,786,128	6,556,398	6,121,615	9,956,285	46.72%
Operating Revenues Over/(Under) Expenses	5,812,975	4,836,176	117,991	347,721	2,809,859	-	
Depreciation	(98,323)	(7,930)	(93,363)	(417,178)	(93,363)	(89,503)	
Pension/OPEB Expense	-	(2,181,541)	-	-	-	-	
Capital Expenses	-	-	-	-	-	-	
Contingency	-	-	(166,817)	(167,820)	-	(187,439)	
TOTAL REVENUES OVER/(UNDER) EXPENSES	5,714,652	2,646,705	(142,189)	(237,277)	2,716,496	(276,942)	
Beginning Net Assets	-	-	2,646,705	2,646,705	2,646,705	5,363,201	
ENDING NET ASSETS	**-**	**2,646,705**	**2,504,516**	**2,409,428**	**5,363,201**	**5,086,259**	

*In FY2021 two PZB programs were moved from the General Fund (001) into the Building Enterprise Fund (405)
The shaded areas are presented for trend analysis only



	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted*
REVENUES	8,222,724	10,770,990	6,904,119	9,956,285
EXPENSES	2,409,749	5,934,814	6,786,128	9,956,285

	FY2020	FY2021*	FY2022	FY2023
Total Full Time Equivalent Employees	16.150	17.650	18.775	20.525

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

PROGRAM: PERMIT ISSUANCE 212

MISSION

This division exists to provide for the life, safety and welfare of Palm Beach citizens and visitors through the enforcement of building codes and accurate and accessible historical records of all Departmental files. Moreover, this division promotes and maintains high architectural standards of physical structures in Palm Beach.

MAIN ACTIVITIES

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

- Review building permit applications and plans for adherence to Town codes and policies and issue building permits;
- Communicate Town requirements with contractors, designers, property owners and other Town departments;
- Ensure that contractors working in the Town have a valid contractor license;
- Coordinate and support the Architectural Commission;
- Keep citizens informed and educated;
- Process applications for architectural approval of proposed construction projects as directed by codes and policy;
- Record departmental revenues accurately; and
- Organize, digitize and retrieve departmental records for public use.

Expense Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted**	FY2022 Projected	FY2023 Budget	% Change
Expenses							
Salaries and Wages	439,723	535,404	639,993	639,993	454,211	657,669	2.76%
Employee Benefits	301,090	340,182	334,018	334,018	337,718	331,144	-0.86%
Contractual	356,971	345,522	442,800	453,178	350,886	591,900	33.67%
Commodities	14,143	22,188	18,500	18,500	13,000	19,000	2.70%
Depreciation	-	7,930	-	-	-	-	0.00%
Capital Outlay	-	-	249,785	323,815	323,815	-	-100.00%
TOTALS	1,111,927	1,251,226	1,685,096	1,769,504	1,479,630	1,599,713	-5.07%

*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 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

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	FY2019	FY2020	FY2021	FY2022	FY2023
Director	0.150	0.150	0.150	0.150	0.150
Assistant Director	-	0.300	0.300	0.300	0.300
Building Official	0.500	-	-	-	-
Planning Administrator	0.300	0.300	-	-	-
Planner II	-	-	-	0.700	0.700
Administrative Specialist	0.300	0.300	0.300	0.300	0.300
Chief Construction Inspectors	0.300	0.900	-	-	-
Building Inspector II	-	-	0.500	0.500	0.500
Building Inspector III	-	-	0.100	0.100	0.100
Combination Plan Reviewer	1.400	1.400	1.700	0.700	-
Combination Plan Reviewer, SR	-	-	0.700	0.700	0.700
Development Geoprocessor	1.000	1.000	1.000	1.000	1.000
Civil Engineer	0.500	0.500	0.500	0.500	0.500
Senior Development Permit Technician	-	-	0.500	0.500	0.500
Development Permit Technician	1.500	1.500	1.000	1.000	1.000
Office Manager	0.500	-	-	-	-
Business Services Supervisor	-	0.500	0.500	0.500	0.500
Business Systems Analyst	-	0.500	-	-	-
Administrative Assistant	0.500	0.500	0.500	0.675	0.875
Historic Preservation Planner	-	-	0.300	0.300	0.300
Deputy Town Clerk	-	-	-	-	0.250
Document Management Coordinator	1.000	-	0.500	-	-
	8.550	7.850	8.550	7.925	7.675

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Adjusted**	FY2022 Projected	FY2023 Budget	% Change
Expenses							
Salaries and Wages	559,190	776,695	959,295	959,295	678,037	1,078,040	12.38%
Employee Benefits	321,349	374,136	403,537	403,537	408,648	611,727	51.59%
Contractual	407,659	329,692	524,700	534,378	342,300	442,300	-15.70%
Commodities	9,624	10,995	13,500	13,500	13,000	17,000	25.93%
Depreciation	98,323	-	93,363	93,363	93,363	89,503	-4.13%
TOTALS	1,396,144	1,491,518	1,994,395	2,004,073	1,535,348	2,238,570	12.24%

*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 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. 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.

Building Enterprise Fund
Town of Palm Beach

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Director	0.100	0.100	0.100	0.100	0.100
Assistant Director	-	0.300	0.300	0.300	0.300
Building Official	0.500	-	-	-	-
Building Inspector I	0.900	-	1.000	1.000	-
Building Inspector II	1.200	2.100	2.500	2.500	2.500
Building Inspector II	-	-	0.900	0.900	0.900
Administrative Specialist	0.200	0.200	0.200	0.200	0.200
Administrative Assistant	-	-	-	0.200	0.500
Combination Inspector	2.000	2.000	-	-	-
Planner I	-	-	-	0.500	0.500
Planner II	-	-	-	0.300	0.300
Combination Plan Reviewer	0.600	0.600	0.300	0.300	-
Combination Plan Reviewer SR	-	-	0.300	0.300	0.300
Civil Engineer	0.500	0.500	0.500	0.500	0.500
Senior Development Permit Technician	-	-	0.500	0.500	0.500
Development Permit Technician	1.500	1.500	1.000	1.000	1.000
Zoning Technician	0.500	-	0.500	-	0.500
Business Systems Analyst	-	0.500	-	-	-
Office Manager	0.500	-	-	-	-
Document Management Coordinator	-	-	0.500	-	-
Business Services Supervisor	-	0.500	0.500	0.500	0.500
Deputy Town Clerk	-	-	-	-	0.250
Construction Inspectors/Monitors	-	-	-	1.750	4.000
	8.500	8.300	9.100	10.850	12.850

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FUND 501: SELF INSURANCE FUND (RISK MANAGEMENT)

MISSION

This division exists to provide a safe and healthy work environment for all employees, and to minimize the adverse effects of unexpected losses. Ensuring that a Comprehensive Risk Management Program is in place that best protects the interests of the Town and its employees.

MAIN ACTIVITIES

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

- Identify exposures and address resolutions
- Determine proper method for insurance coverage by analyzing options
- Manage claims in a manner that serves both the interests of the claimant, as well as the Town
- Apply a variety of approaches to control loss and improve personal safety through the following:
  - Safety training, committees, bulletins, manual and handbook
  - Periodic safety inspections of Town facilities and property
  - Conducting motor vehicle report checks
  - Create various manuals and procedures as needed

Revenue and Expense Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	% Change
Revenues						
Risk Funding	1,900,819	2,010,439	2,173,487	2,173,487	2,274,106	4.63%
Insurance Proceeds	168,131	93,026	-	75,000	-	0.00%
Interest on Investments	233,803	(7,438)	100,000	(200,000)	100,000	0.00%
TOTALS	2,302,753	2,096,027	2,273,487	2,048,487	2,374,106	4.43%
Expenses						
Salaries and Wages	145,185	124,685	147,356	147,356	141,387	-4.05%
Employee Benefits	346,768	440,633	653,465	615,711	602,391	-7.82%
Contractual	1,630,740	1,411,591	1,868,643	1,880,098	1,983,093	6.12%
Commodities	2,242	2,124	3,056	3,076	3,201	4.74%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	2,758	1,379	-	-	-	0.00%
Other (Contingency)	-	-	3,000,000	-	3,000,000	0.00%
TOTALS	2,127,694	1,980,412	5,672,520	2,646,241	5,730,072	1.01%
Total Revenues Over/(Under) Expenses	175,059	115,615	(3,399,033)	(597,754)	(3,355,966)	
Gain/(Loss) on disposal of assets	-	(17,700)	-	-	-	
Beginning Net Assets	5,212,442	5,387,501	5,485,417	5,485,417	4,887,663	
ENDING NET ASSETS	5,387,501	5,485,417	2,086,384	4,887,663	1,531,697	

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 the .40 positions in HR and only adding .15 positions in Finance. 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. The decrease is from removing the .40 positions in HR and only adding .15 positions in Finance.

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 the Cyber liability coverage.

COMMODITIES

Slight increase in supplies for a dedicated printer/copier/fax/scanner for Risk Management.

CONTINGENCY

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

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Risk Manager	1.000	1.000	1.000	0.900	1.000
Director of Finance	-	-	-	-	0.100
Accounting Technician	-	-	-	-	0.050
Division Director of HR	-	-	-	0.200	-
Assistant Town Manager	-	-	-	0.100	-
Human Resources Specialist	0.160	0.250	-	-	-
Assistant Director of HR	-	0.100	0.100	-	-
Director of HR	-	0.280	0.280	-	-
Administrative Assistant	-	-	0.400	0.200	-
	1.160	1.630	1.780	1.400	1.150

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 is proposing to re-establish a Town Clinic, located at Public Works, on Old Okeechobee Road in West Palm Beach. The former clinic, originally opened in 1973 and staffed by a Town employee nurse, administrative assistant and PT physician, was closed in 2016 when it was decided that similar services could be provided by outside contractors at a lower cost.

In the years following, the complexity and costs of managing multiple contractors and employee absenteeism resulted in a re-examination of the business model. The new model proposed differs from the former Town Clinic in that it will be fully outsourced (including the registered nurse practitioner, administrative support and physician oversight) to a single full-service provider. Concentra, is the #1 national provider that specializes in occupational health management and effective and efficient coordination and oversight of workers compensation claims. With a focus on total employee health and return on investment to municipalities, the clinic will provide a level of service that will greatly increase overall employee health, reduce employee absenteeism, and the need for at least five departments to manage and administer multiple providers. This model also has the potential to reduce the costs of overall health insurance premiums through preventative health, early detection, group pharma purchases, and decreased claims for all Town employees. The clinic budget in the first year is estimated at $347K of which $40K are startup costs. The budget allocated for the most current model in 2022 was 108K with considerable unbudgeted and invisible additional costs which are outlined in the Annexes following the revenue and expense summary and FTE summary.

Revenue and Expense Summary

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	% Change
Revenues						
Employer Contributions	3,679,771	3,677,308	3,689,570	3,689,570	4,427,484	20.00%
Employee Contributions	827,276	794,166	800,000	800,000	880,000	10.00%
Insurance Recoveries	180,458	-	-	-	-	0.00%
Miscellaneous Revenue	125,664	154,332	-	6,500	-	0.00%
Interest Income	231,822	934	115,000	-	100,000	-13.04%
TOTALS	5,044,991	4,626,741	4,604,570	4,496,070	5,407,484	17.44%
Expenses						
Salaries and Wages	60,275	48,828	57,093	42,000	84,306	47.66%
Employee Benefits	3,804,987	5,112,109	5,292,927	5,943,814	6,314,908	19.31%
Contractual	78,292	66,781	137,985	100,285	438,473	217.77%
Commodities	473	400	790	790	1,834	132.15%
Capital Outlay	-	-	-	-	-	0.00%
Other (Contingency)	-	-	500,000	-	500,000	0.00%
TOTALS	3,944,028	5,228,118	5,988,795	6,086,889	7,339,521	22.55%
Total Revenues Over/(Under) Expenses	1,100,963	(601,378)	(1,384,225)	(1,590,819)	(1,932,037)	
Beginning Net Assets	6,789,493	7,890,456	7,289,078	7,289,078	5,698,259	
ENDING NET ASSETS	7,890,456	7,289,078	5,904,853	5,698,259	3,766,222	

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 by 20% in FY2023. This is the first increase since FY13.

EMPLOYEE CONTRIBUTIONS

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 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

Includes professional and other contracted services. The increase is due to added contracted services for a 1094-C/1095-C filing program, off-site document and record storage services and a dedicated HR Specialist from The Gehring Group.

COMMODITIES

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

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Division Director of Human Resources	-	-	-	0.100	0.150
Human Resource Manager	-	-	-	-	0.050
Director of Human Resources	0.100	0.100	0.100	-	-
Assistant Director of Human Resources	0.200	0.200	0.200	-	-
Risk Manager	-	-	-	0.100	-
Human Resources Generalist	-	-	-	0.050	0.300
Administrative Assistant	-	-	0.400	0.100	0.050
Human Resources Coordinator	0.320	0.320	0.320	0.050	0.050
Human Resource Specialist	0.200	0.200	-	-	0.300
Human Resource Analyst	0.100	0.100	0.100	0.250	0.050
	0.920	0.920	1.120	0.650	0.950

TOWN OF PALM BEACH
People & Culture Department

MEMORANDUM

TO: Kirk Blouin, Town Manager

VIA: Carolyn Stone, Assistant Town Manager

FROM: Gillian Barth, People & Culture Director

RE: Final Proposal for On-Site Occupational Health Clinic (Town Clinic 2.0)

DATE: June 29, 2022

Background

On March 17, 2022, the People & Culture Department received approval from the Town Manager's Office to proceed with an RFI (Request for Information) process to solicit submissions from several potential suppliers for the establishment of an on-site occupational health clinic. Immediately following, together with the Procurement & Contract Management Division, an RFI process was undertaken.

On April 22, 2022, in tandem with the 2023 budgeting schedule, a preliminary proposal (see Annex A attached) was put forth to the Town Manager's office for the clinic and, once approved, a placeholder of $500,000 was entered into the preliminary draft of the People & Culture health budget. By early May, following a pre-bid meeting with four potential suppliers, a single submission was received from the leading candidate, Concentra.

Established in 1979 and as the largest company in the country specializing in occupational health, their initial submission was well received and was, pleasingly, considerably lower than the amount provisioned for the 2023 budget ($500K) based on market recommendations. Two subsequent meetings were held with Concentra representatives and other Town user Department Heads to iron out further details, ensure there were no gaps in the services required by the Town and to establish an optimal model for final submission.

In all exchanges, the supplier presented themselves as extremely well equipped and professionally sound with an advantageous focus on total employee health and return on investment to the Town. References were checked with other contracting municipalities and all came back as highly positive. Concentra's final proposal and costing were received on June 10, 2022, with a proposal for $346,432 in the first year of operation, with approximately $40,000 representing first year startup costs. (See Annex B).

While the initial six to nine months will focus on occupational health services, there is clear capacity of the provider to assume an increased patient load which could soon include family members and provisions for group health and prescription services, all of which have the potential of reducing the Town's contribution to healthcare premiums. It would also be an excellent recruitment and retention benefit to the Town as many other municipalities offer and house their own Clinics.

It is difficult to do a cost comparison between the model in use by the Town now and the new outsourced clinic model because of the large number of invisible costs and risks embedded in the current practice:

- Lost/paid work time due to waiting for and attending off-site appointments
- Lost/paid work time due to lack of preventive care and immediate follow up options
- Insurance claims due to personal physician visits and prescriptions costs
- Insurance claims due to delayed visits to personal physicians and exacerbation of illness (also partially attributed to COVID)
- Investment of staff time in multiple departments required to secure, coordinate, administer multiple suppliers throughout the region and country.
- Overtime costs for public safety to attend annual physicals outside of normal shifts
- Lack of HIPAA compliance with multiple departments exchanging confidential employee health information via email

Comparing the 2022/23 Town Clinic Model against the 2016 Model would be equally difficult due to the number of value-add features provided by Concentra that were not in place in previous years.

Notwithstanding the difficulty of illustrating hidden and former costs, the following table attempts to provide a summary of the different services, models and costs associated with the current and potential model.

Service	**Current Model**	**Town Clinic Model**
Phase I (Year 1)		
Post-offer Physical Exams[1]	Jupiter Medical & Corporate Health Resources (CHR)/Town staff coordination	Full service
DOT/CDL Physical Examinations	Jupiter Medical/Town staff coordination	Full service
Annual Physical Examinations	LifeScan/Town staff coordination	Full service
Occupational injury and illness treatment	Jupiter Medical/MD Now/Concentra	Full service
Drug Screenings (pre-employment and random-public safety & DOT)	Jupiter Medical/NMS/CHR/ Town staff coordination	Full service
Fit for Duty exams	Concentra or Physician of Choice	Full service
Vaccinations (Hepatitis, tetanus, flu, COVID 19)	Jupiter Medical/Employee Physician/town staff coordination (flu and COVID)	Full service
COVID 19 Testing	Employee responsibility	Full service
Medical Subject Matter Expert	Individual physicians	Full service
Return to work exams and management	Individual physicians	Full service
Open Enrollment Services	Town staff coordination with Quest for biometrics	Full service

[1] Provision of full requirements for public safety

Record keeping – HIPAA compliant	Town staff (multiple departments exchange of private health information via email which is currently ***not*** HIPAA compliance)	Full service
Critical crisis management	EAP/CISM/Command Counselling	Full service plus some existing
Preventive services	Employee responsibility/ health insurance carrier	Full service
Urgent Care services	Employee responsibility/ health insurance carrier	Full service
Online appointment scheduling	Town staff coordination or individual responsibility with personal physician	Full service
Aggregate Reporting and ROI estimates.	Insurance company provided.	As pertaining to clinic services
Specialized Case and Disease Management	Town staff coordination	Full service
Prescription management for workers compensation	Urgent Care or Employee Physicians	Full service
Medical leave verification (FMLA)	Prudential	Coordination of return to work and medical filing
Tele-med solutions (workers compensation and health insurance)	Cigna & Concentra	Full service
Budget Dollar Figures	**$107,516***	**$346,432 (including $40K first year startup costs)**

- Not including hidden costs of current model.

Recommendation

After a thorough review of the Concentra proposals, discussions with other municipalities using their services, and preliminary determinations of the positive impact it could have on the Town's overall health costs, People & Culture wholeheartedly recommends moving forward with the Town Clinic 2.0 model. If approved, a separate financial account code will be established for the TC and all costs monitored and reported upon, juxtaposed against future insurance claims and premium costs.

TOWN OF PALM BEACH
People & Culture Department

MEMORANDUM

TO: Kirk Blouin, Town Manager

VIA: Carolyn Stone, Assistant Town Manager

FROM: Gillian Barth, Director of People & Culture

RE: Preliminary Proposal for On-Site Occupational Health Clinic

DATE: April 22, 2022

Background

The Town's Clinic was first established in 1973 and was located at the Town's facility on Old Dixie Highway. Later, the Town Clinic moved to the Public Works building. The Clinic was staffed by a Town contracted full-time Registered Occupational Health Nurse and part-time administrative assistant with a part-time contract physician making visits twice per week. The clinic handled a full range of occupational health and workers' compensation needs, including, but not limited to:

- Pre-employment physical and drug screens
- Annual physicals for Police & Fire
- Voluntary physicals for employees 50 years of age or older
- DOT physicals
- Random Quarterly DOT drug screens
- Random Monthly Police & Fire drug screens
- Vaccines – Hepatitis, Tetanus, Flu
- Return to work
- FMLA
- Training for Occupational Exposure, Drug & Alcohol reasonable suspicion
- Managed contracts with 3rd party vendors, including, but not limited to LabCorp, MRO, diagnostic testing

These services provided the Town and its employees a value-added service and benefits.

In 2014, the longstanding Registered Occupational Health Nurse retired, and was replaced a year later by another Registered Occupational Health nurse who separated from the Town in 2017. The administrative assistant separated with the Town in 2016 and was not replaced. Throughout the years, the roles and responsibilities have been redistributed between the Assistant HR Director, the Risk Manager, the HR Coordinator, the Police and Fire Rescue Departments and several outsourced medical service providers.

Experience & Lessons Learned

Since the time the Town Clinic closed its doors, the Town has experienced a significant number of challenges which included:

- Difficulty coordinating and executing the vast range of services required between so many Town employees and external service providers
- HIPAA risks associated with pre-employment screenings for police & fire candidates being forwarded throughout the Town via unencrypted emails.
- Outsourced service providers no longer providing required testing. Difficulty in arranging appointments with outsourced service providers.
- Lack of knowledge of outsourced service providers in occupational health needs specific to the Town.
- Disadvantage of external services being geographically located in multiple locations (some of which are inconvenient for staff to reach)
- Reduction in workforce availability due to inaccessibility of external services (e.g., minor injury/ailments or workers compensation cases)
- Lack of on-site services during the COVID 19 pandemic which placed extra strain on Fire Rescue, Police, Human Resources, and Risk Management staff to track COVID cases, assist with scheduling testing, obtaining vaccines, approving COVID related payroll, return to work per CDC guidelines, and updating procedures
- Overtime expense for Police & Fire employees to obtain annual physicals off-site

Many of these challenges were identified in the period following the close of the Clinic and the HR Senior Staff at the time explored the possibility of partnering with clinics of other municipalities (e.g., City of West Palm and Palm Beach County). These inquiries, however, were unsuccessful due to unwillingness of the other parties. HR staff also conducted some preliminary inquiries about outsourcing the entire clinic but did not pursue them as it was not considered cost effective (it is believed that invisible cost factors and risks were not included in the assessment). In the period following, those invisible cost factors and risks have become increasingly concerning which has led to the current proposal.

Proposal for Clinic 2.0

Over the past several months, People & Culture has begun to examine the possibility of re-establishing a clinic using a single external provider. Discussions with the Gehring Group, the Town's Group Health broker, have revealed a trend for several municipalities to contract with a single sourced provider that can provide the majority of occupational health services required onsite.

Phase I - RFI "Request for Information" (see attached) was advertised through the Purchasing Department to a shortlist of well-known and pre-vetted service providers.

Phase II – long-term goals of the Town's clinic would expand to include group health related services to covered employees and their dependents.

Advantages & Disadvantages

The advantages of establishing a Clinic 2.0 are numerous and include the following:

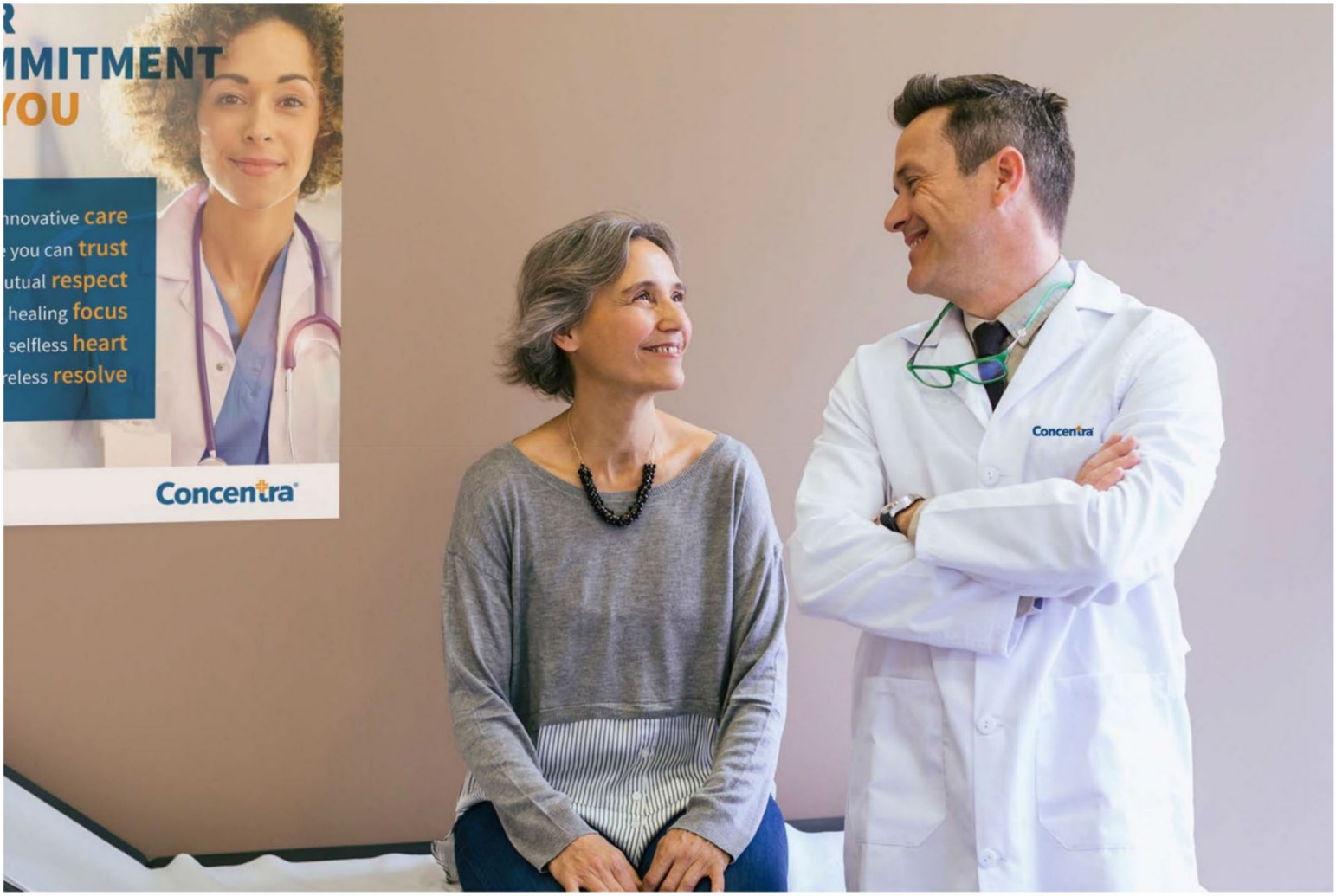
- Centralization of most, if not all, clinic services into a single, convenient location at Public Works accessible to all employees and, eventually, their families
- Improved and time-saving annual open enrollment process

- Full compliance with HIPAA health information requirements
- Access to a clinic manager associated with the clinic who would be responsible for managing all clinic personnel and service requirements
- Reduced absenteeism and decreased down-time of employees who currently miss work due to off-site doctor and clinic visits
- Increased health of employees due to more accessible preventive and curative health facilities
- Improved Town Wellness program and positive impact on staff
- Decrease in health premium costs to Town
- Decrease in prescription costs to Town through bulk purchasing and distribution
- Pre-positioned health services in the event of a subsequent pandemic
- Centralization of and improved management of costs which are now distributed between multiple departments.

The initial disadvantages of a centralized clinic include temporary increased costs which would be reduced over time. Another disadvantage would be dependence upon a single supplier which would be mitigated through vigorous screening and performance monitoring.

Financial

The People & Culture Department has placed a nominal projection of **$500,000** in its budget which would be shared between the Health and OPEB budgets. It has removed costs budgeted in FY 2022 for HR General 123 outsourced services but has yet to coordinate with either Police or Fire Rescue to estimate the potential budget savings in their respective departments. A final projection will be provided upon conclusion of the RFI and review of proposals (current deadline date for submission is May 5, 2022). Also at that time, the Department will provide a more comprehensive cost-benefit analysis which will include all costs, real and hidden.



Onsite

Pricing Proposal for

Town of Palm Beach

PRESENTED BY

Kate Tanis
Director of Onsite Sales

Mobile: 603-369-9495
Email: KTanis@concentra.com

June 9th, 2022

Duke Basha
Town of Palm Beach
951 Okeechobee Road
West Palm Beach, Fl 33401

RE: RFI Onsite Clinic

Dear Duke Basha:

We are delighted to have the opportunity to present The Town of Palm Beach (hereinafter referred to as "Town of Palm Beach"), with our pricing proposal for onsite services. Since 1993, Concentra® has implemented, operated, and managed onsite programs for employers of all sizes. It would be our privilege to build on our relationship with Town of Palm Beach by introducing the proposed services at your location.

Concentra understands the importance of forging strong, productive relationships. We believe that by providing great service and applying our holistic approach to care, we deliver meaningful health outcomes that add real value in both the short and long terms. We draw from a pool of experienced professionals to serve our clients' needs. We assign an initial point of contact during the procurement and contracting phases and designate operational resources to provide ongoing account management and program support. These individuals monitor contract deliverables and program expectations to help ensure we achieve successful outcomes that effectively meet the program objectives. In addition, the account management team helps to ensure the services rendered under the contract remain compliant with all applicable local, state, and federal regulations.

For this opportunity, I am Town of Palm Beach's initial point of contact. Should you have questions concerning this document, please feel free to contact me via phone or by email.

Concentra values Town of Palm Beach's consideration of our cost proposal. We look forward to the opportunity to serve as a strategic partner to Town of Palm Beach and your participant population.

Respectfully submitted,

Kate Tanis
Director of Onsite Sale

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Pricing Overview

The following pricing was created based on current conversations between Concentra and Town of Palm Beach. The outlined pricing is valid for 90 days post the date of submission to Town of Palm Beach. If there are staffing/scope modifications, we would update the pricing accordingly and resubmit.

Concentra's onsite clinic pricing structure is designed to drive maximum financial efficiency for Town of Palm Beach. This method of reimbursement focuses on total employee health and return on investment. Our goal is to provide an onsite clinic program that leads to long-term success and a mutually beneficial relationship. We are motivated to improve the overall health and quality of life for Town of Palm Beach employees rather than to increase clinic volume to drive billable services.

Concentra's model is an ***annual fee for program staffing and management***. Concentra would bill labor and fixed fees to Town of Palm Beach as a flat monthly fee at 1/12 of the annual rate. All other costs would be passed through as incurred. Our standard payment terms are net 30 days. Concentra's pricing would increase three percent (3%) upon each 12-month anniversary of a signed Agreement.
Pricing for each component of the proposed model is in the following table. ***Descriptions and details of each cost and fee follow the table.***

Pricing Table

Registered Nurse Model			
Estimated Start-up Costs			**One-time Fee**
Furniture, Fixtures, & Equipment (FF&E) (*pass through*)			$26,442
Network Connectivity (pass through)			$700
Technology/Software Installation			$13,800
Implementation Fee			$4,100
Implementation Team Travel (*pass through*)			As Incurred
TOTAL START-UP COSTS			**$45,042**
Estimated Labor Fees (Staffing)	**Hourly**	**Monthly**	**Annual**
Physician Oversight	n/a	$600.00	$7,200
Registered Nurse - 1 FTE *(no backfill)*	$64.42	$11,166.67	$134,000
Physician - 0.2 FTE	$194.71	$6,750.00	$81,000
TOTAL LABOR FEES		**$18,516.67**	**$222,200**
Estimated Ongoing Fixed Fees		**Monthly**	**Annual**
Hardware Use Fee		$300.00	$3,600
Software Fee		$333.33	$4,000
TOTAL ONGOING FIXED FEES		**$633.33**	**$7,600**
Estimated Pass-Through Costs		**Monthly**	**Annual**
Internet Network Connectivity (none expected)		$0.00	$0.00
Medical Supplies		$83.33	$1,000.00
Laboratory		$211.75	$2,541.00
Phone/Uniforms/Office Supplies/Admin/Travel/Other		$286.84	$3,442.02
Ultrasound Costs ($220 each)		$2,621.67	$31,460.00
X-ray costs ($83 each)		$200.58	$2,407.00
TOTAL PASS-THROUGH COSTS		**$3,404.17**	**$40,850.02**
TOTAL ESTIMATED YEAR 1 COSTS			**$315,692**

Advanced Practice Clinician Model			
Estimated Start-up Costs			**One-time Fee**
Furniture, Fixtures, & Equipment (FF&E) (*pass through*)			$27,001
Network Connectivity (pass through)			$700
Technology/Software Installation			$10,700
Implementation Fee			$7,700
Implementation Team Travel (*pass through*)			As Incurred
$46,101			**$40,057**
Estimated Labor Fees (Staffing)	**Hourly**	**Monthly**	**Annual**
Physician Oversight	n/a	$2,600.00	$31,200
Advanced Practice Clinician (NP/PA) - 1 FTE *(no backfill)*	$106.73	$18,500.00	$222,000
TOTAL LABOR FEES		**$21,100.00**	**$253,200**
Estimated Ongoing Fixed Fees		**Monthly**	**Annual**
Hardware Use Fee		$233.33	$2,800
Software Fee		$283.33	$3,400
TOTAL ONGOING FIXED FEES		**$516.66**	**$6,200**
Estimated Pass-Through Costs		**Monthly**	**Annual**
Internet Network Connectivity (none expected)		$0.00	$0.00
Medical Supplies		$83.33	$1,000.00
Laboratory		$211.75	$2,541.00
Phone/Uniforms/Office Supplies/Admin/Travel/Other		$293.60	$3,523.19
Ultrasound Costs ($220 each)		$2,621.67	$31,460.00
X-ray costs ($83 each)		$200.58	$2,407.00
TOTAL PASS-THROUGH COSTS		**$3,410.93**	**$40,931.19**
TOTAL ESTIMATED YEAR 1 COSTS			**$346,432**

Estimated Start-up Costs (One-time Fees)

Furniture, Fixtures, and Equipment (FF&E)

Concentra reserves the right to perform a walkthrough of the clinic location and would purchase and pass through only the cost of the equipment and supplies necessary to outfit the clinic space in accordance with Concentra standards. Concentra would leverage our vendor relationships to acquire the lowest commercially available prices for these items. The actual supply and equipment costs are dependent upon the facility’s size and configuration.

Network Connectivity

The clinic would need to have access to a dedicated Internet line meeting Concentra’s speed, capacity, and security standards. The estimated fees cover the use of an Aruba RAP device with which to connect to an existing network connection from a local network provider. Installation of a brand new network may be needed, so Concentra welcomes the opportunity to discuss the unique options available for Internet per location. All costs incurred by Concentra in the installation of the agreed upon solution would be passed through, as incurred.

Data Feed Configuration

If Town of Palm Beach desires to upload eligible participant demographics and/or electronic claims data information for onsite clinic encounters to an insurance carrier and/or third-party administrator (TPA), then Concentra would construct a customized database configuration for this capability. If the capability is not desired, this fee would not be charged.

No data feeds have been included in the estimate. If Town of Palm Beach requires one or more data feeds, additional fees would apply.

- If the desired data feed matches our standard layout, each additional feed would cost $2,500.
- If customized feeds are needed (for insurance carriers, etc.), then these feeds would be created and would be billed on a time and materials basis at a rate of $75 per hour of developer time.

Technology/Software Installation

This fee would apply for the physical implementation and installation of the technology/electronic medical record (EMR) solution designed for Town of Palm Beach.

Implementation Fee

We would manage all facets of clinic implementation including:

Execution of implementation plan
Opening of onsite clinic
Development of workflow and clinical operating procedures for program stakeholders
Internal/external implementation planning calls
Joint team meetings to review scope and services
Initial walk-through of onsite clinic location
Set up of billing procedures (location set-up in system, TIN)
Recruitment of personnel and interview of candidates by Town of Palm Beach’s management, if desired; please note that all employment decisions would be made by Concentra
Credentialing of clinicians and human resource (HR) orientation (onboarding of clinic staff)
Supply/equipment review and orientation
Concentra-specific training for onsite clinic policies/procedures
Marketing program design (marketing materials to be passed through at cost)

Implementation Team Travel

Travel costs for implementation team to set up and prepare clinic for service would be passed through as incurred.

Estimated Labor Fees (Staffing)

Concentra provides and supports all aspects of clinic and personnel management to include salaries, benefits, licensing, and medical malpractice/liability insurance. Backfill coverage to help ensure clinic operations remain uninterrupted during staff member vacation or sick leave is optional at Town of Palm Beach's request and billed as incurred. The staff would be hired up to 30 days prior to the opening date of the clinic to provide adequate training. Any hours worked prior to clinic opening would be billed, as incurred, at the hourly rate listed in the table above. After the clinic opens, labor fees would be charged monthly and include components described in the following sections.

Base Salary

Establishing base salary for a clinical position at the onsite clinic is based on existing staff salaries and market intelligence, along with:

Clinical specialty
Experience of clinician
Additional certifications, such as advanced cardiac life support (ACLS), certified case manager (CCM), and others
Work schedule – i.e. shift work, weekend coverage
Local salary variances – based on geographic location

Concentra's recruiting team members research these factors through standardized due diligence utilizing electronic database queries and professional interviews. Additionally, local clinical team members provide knowledge and direction of market trends and expectations.

Benefits

A thorough array of personal benefits is provided for all full-time employees who work 32 hours or more per week, as well as their spouses. Concentra benefits include:

Body & Mind

- Medical
  - ✓ PPO, CDHP
  - ✓ Short-/long-term disability
  - ✓ Life insurance, AD&D
- Pharmacy benefits
- Dental, vision
- Employee Assistance Program (EAP)
- Paid Time Off (Vacation, Sick Time, Bereavement, Holidays, etc.)

Financial

- 401(k) Plan
- Health Savings Account (HSA)
- Flexible Spending Accounts (FSA)
- Referral Bonus Programs
- Employee Discount Programs

Professional Advancement

- Tuition Reimbursement
- Continuing Medical Education (for licensed clinical staff)
- Clinical certifications, such as National Institute for Occupational Safety and Health (NIOSH), and others, as needed

Optional Backfill Coverage

All full-time Concentra team members receive annual time off for vacation and sick leave based upon company policy. Professional team members also receive time off for continuing education and training. We have not incorporated coverage expense into the labor costs to backfill staff during these times. In the event that backfill is temporarily requested by Town of Palm Beach and Concentra is able to provide coverage, then those backfill hours would be billed by the hour, as incurred, at the applicable hourly rate in the table, in addition to the monthly fixed fee for the staff member being backfilled. Please note that if a staffing agency is used to provide coverage, the difference in rates would be a pass-through to Town of

Palm Beach, as agency pricing is traditionally higher than the base wage rate. Concentra would avoid agency staffing where possible.

Volume Adjustments

Concentra would closely monitor the utilization of the clinic. Any requested adjustments to the onsite clinic hours of operation and/or staffing would be modified upon agreement between the parties and documented by an executed amendment to the agreement.

If additional hours are deemed temporarily necessary for existing team members that are not overtime hours, they would be billed at the applicable hourly rate in the pricing table. If overtime hours are deemed temporarily necessary, overtime hours would be billed at 1.5 times the applicable hourly rate in the pricing table.

If Town of Palm Beach requests that Concentra staff work on one of the six standard Concentra holidays (New Year’s Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, and Christmas Day), then holiday hours worked would be billed at two times the applicable hourly rate in the pricing table.

If clinic staff absences are not covered by backfill staffing, or if the clinic location is deemed unavailable to work (due to temporary site shutdowns, Town of Palm Beach recognized holidays, etc.), the monthly fixed fees would continue to apply.

If one-time events, such as annual biometric, infectious disease testing, or vaccine events, are scheduled, ***and require additional staff***, additional labor fees would apply. Any consumables used in relation to such an event would be passed through at cost, as incurred.

Physician Oversight

For the Registered Nurse model, the monthly retainer for physician oversight shall include up to two (2) hours of the assigned physician’s time per month.

For the Advanced Practice Clinician model, the monthly retainer for physician oversight shall include up to eight (8) hours of the assigned physician’s time per month.

Any additional physician hours worked beyond this amount shall be billed on an hourly basis, as incurred.

Management Fee

The hourly rates for each staff member in the table above include costs for managing the onsite program, including:

General and administrative costs (including functions such as billing, HR, finance, accounting, legal, risk)
Designated medical and operational leadership and support
Profit

Estimated Ongoing Fixed Fees

Hardware Use Fee

This amount is estimated based on our current understanding of the hardware equipment necessary, such as computers, printers, scanners, iPad, etc. Upon award, Concentra would perform a walkthrough of the clinic to determine actual equipment to be configured. The annual hardware use fee is based on actual equipment required.

The estimate includes hardware to operate the EMR platform – including all maintenance, upgrades, and replacements during the initial life of the contract.

Software Fee

The annual software fee includes licensing, database maintenance, help desk support, and fees for data transfer. This fee covers the annual electronic medical record license fees per user, charged to Concentra

by the vendor for the technology/electronic medical record (EMR) solution designed for Town of Palm Beach.

Software fees are subject to change as scope of service and/or staffing model changes.

Estimated Pass-Through Costs

Internet Network Connectivity

The cost for Concentra to manage ongoing internet connectivity, and related vendor costs, would be passed through at cost, as incurred.

Medical Supplies

As necessary, Concentra could purchase supplies necessary to support the operation of the onsite clinic through our vendor relationships, including, but not limited to, medications, vaccinations, and clinical supplies. Supplies would be passed through at cost, as incurred.

Laboratory

As necessary, Concentra could purchase laboratory supplies or services through our vendor relationships, including but not limited to, in-clinic rapid testing and associated CLIA waiver and also shipping specimens to outside reference laboratories. Laboratory related costs would be passed through at cost, as incurred.

Phone/Office Supplies/Admin/Travel/Other

Cell Phones – If it is necessary for onsite clinic team members to carry a cell phone, the costs of that device and related data plan would be passed through at cost, as incurred.

Uniforms – Concentra would manage all uniform purchases for dedicated clinic staff. These costs would be passed through at cost, as incurred.

Postage/Office Supplies – If necessary, Concentra could purchase postage, office, and break room supplies that would be passed through at cost, as incurred.

Facility/Equipment/Hazardous Waste – If necessary, Concentra could manage on-going facility fees such as clinic equipment maintenance (including calibrations), biohazard disposal fees, laundry, parking fees, and janitorial services. Fees would be passed through at cost, as incurred.

Travel – Expected travel includes periodic onsite clinic visits for supervising physician and management team members, travel for continuing medical education (CME) and other training for onsite clinic team members (as needed), and any additional travel requested by Town of Palm Beach. All travel costs would be passed through at cost, as incurred, according to current annual Internal Revenue Service (IRS) guidelines.

Third Party Services – Required third-party relationships, such as medical review officer (MRO), X-ray over reads, translation services, etc., as necessary for ongoing clinic operations and optimal patient care, would be passed through at cost, as incurred.

Ultrasound and X-Ray Costs

All ultrasound and X-Ray services would be provided by a mobile third-party provider. These costs are currently priced at $220 per ultrasound and $83 per X-Ray. These prices are subject to change and would be passed through to the Town of Palm Beach as incurred without markup or management fee.

Concentra appreciates the opportunity to present our services and capabilities for onsite occupational health care services for Town of Palm Beach and we look forward to additional discussions on implementing your onsite program.

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	% Change
Revenues						
Interest on Investments	589,139	(2,609)	100,000	(750,000)	100,000	0.00%
Surplus Equipment Proceeds	9,169	109,744	75,000	75,000	75,000	0.00%
Transfer from Gen and Other Funds	2,814,320	2,609,004	2,303,287	2,303,287	2,145,297	-6.86%
Donations	-	-	-	100,000	-	0.00%
Miscellaneous	916	-	-	-	-	0.00%
TOTALS	3,413,344	2,716,139	2,478,287	1,728,287	2,320,297	-6.37%
Expenses						
Transfer to Building Enterprise Fund	-	26,940	-	-	-	0.00%
Contractual	-	9,688	11,100	16,685	-	-100.00%
Capital Lease - Kiosks	-	2,192	48,312	48,312	-	-100.00%
Capital Outlay - Equipment	1,885,782	1,649,327	1,401,308	1,748,828	1,422,819	1.54%
Capital Outlay - IT Equipment	17,646	96,967	526,111	685,287	992,260	88.60%
TOTALS	1,903,428	1,785,115	1,986,831	2,499,112	2,415,079	21.55%
Total Revenues Over/(Under) Expenses	1,509,915	931,024	491,456	(770,825)	(94,782)	
Contingency	-	-	(500,000)	-	(500,000)	
Beg Investment in Capital Assets	10,139,227	9,400,495	9,441,772	9,441,722	11,875,837	
Beg Unrestricted Net Assets	17,678,027	19,926,672	20,816,470	20,816,470	17,611,530	
ENDING NET ASSETS	29,327,169	30,258,191	30,249,648	29,487,367	28,892,585	

REVENUES

INTEREST ON INVESTMENTS

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

SURPLUS EQUIPMENT PROCEEDS

This revenue source represents the sale of surplus equipment

TRANSFER FROM GENERAL AND OTHER FUNDS

This transfer represents the depreciation expense charged to General 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 FY2023	
Department	**Depreciation**
Town Manager's Office	$0
Information Technology	156,977
Town Clerk	0
Finance	3,326
Planning and Zoning	4,607
Recreation	52,244
Fire Rescue	633,951
Police	624,622
Public Works	669,243
Coastal Fund	327
TOTAL DEPRECIATION	**$2,145,297**

REPLACEMENT EQUIPMENT FY 2023	
Department	**Cost**
Fire Rescue	
Ford F150	39,015
2022 Demers F450 Rescue Ambulance	282,863
Honda Rancher 4x4	8,455
Police	
Camera Surveillance Project	100,000
sUAS Drones	40,000
Two (2) Hybrid Pursuit Vehicles	90,000
One (1) Hybrid Admin Explorer	32,000
Police Motorcycle	18,000
RNI System	55,786
Public Works	
Three (3) Ford F150	78,000
Two (2) Freightliner	491,000
Like Trailer	180,000
Ice Machine	7,700
Information Technology	
Computer Equipment	992,260
TOTAL EQUIPMENT REPLACEMENT EXPENDITURES	**$2,415,079**

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FUND 600: RETIREMENT FUND

The Town provides pension benefits for General Employees, Police Officers and Firefighters. Approximately 275 active employees and 443 retirees are covered by the three Plans.

The Town of Palm Beach Retirement System Board of Trustees is responsible for the administration of all of the Town's pension assets and retirement programs. An outside pension consultant serves the board as retirement system administrator. Details of the pension benefits are outlined later in this section.

The Town's Retirement Plan Administration consists of Town Staff in Finance and Human Resources and an external provider, GRS Consulting. In FY20, a Defined Contribution Committee was formed. This committee is involved in the oversight of the fiduciary obligation for management of the DC retirement plans and is managed by Human Resources.

The contribution requirements of the Plan members are established and may be amended by the Town Council. Plan members are required to contribute a percentage of their pensionable earnings.

Benefit Group	Defined Benefit Plan Employee Contribution	401(a) Defined Contribution Plan			
		Mandatory Contribution		Voluntary Contribution (post tax)	
		Employee	Employer	Employee	Employer
General Employees	3.5%	3%	3%	Voluntary up to the maximum allowable under IRS regulations	Up to 2.0%
Lifeguard Employees	3.5%	3%	3%		Up to 2.0%
Firefighter Union	8.5%				
Firefighter Non-Union	8.5%				
Police Officer	8.5%				

The FY23 actuarially determined contribution to the defined benefit plan totals $11,457,243. 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 $16 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	FY2017	FY2018	FY2019	FY2020	FY2021
General Employees	72.20%	72.90%	73.60%	75.70%	79.40%
Lifeguards	63.10%	63.80%	66.00%	69.50%	75.10%
Police	68.60%	71.10%	72.40%	75.40%	80.20%
Fire-Rescue	61.80%	63.90%	65.20%	68.30%	73.50%

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	2019	2020	2021	2022	2023
General	$3,093,941	$3,276,537	$3,560,240	$3,636,738	$3,493,970
Lifeguards	204,527	210,518	215,911	195,379	182,855
Police	3,206,438	3,280,844	3,653,689	3,521,362	3,446,777
Fire-Rescue	3,676,531	3,972,519	4,362,652	4,392,526	4,333,641
Total	**$10,181,437**	**$10,740,418**	**$11,792,492**	**$11,746,005**	**$11,457,243**
Extraordinary Contributions	9,501,699	5,420,000	5,420,000	5,420,000	5,420,000
Total Town Contributions	**$19,683,136**	**$16,160,418**	**$17,212,492**	**$17,166,005**	**$16,877,243**

The Town's total contribution for the defined benefit and defined contribution plans for FY23 and FY22 is shown below. The FY23 total below decreased due to favorable investment performance.

Town Retirement Contributions	FY2022	FY2023	Change	% Change
General Employees DB	$3,636,738	$3,493,970	($142,768)	-3.93%
Lifeguards DB	195,379	182,855	($12,524)	-6.41%
Police DB	3,521,362	3,446,777	($74,585)	-2.12%
Fire-Rescue DB	4,392,526	4,333,641	($58,885)	-1.34%
Total DB Contribution	$11,746,005	$11,457,243	($288,762)	-2.46%
DC Contributions	$638,746	$772,158	$133,412	20.89%
Total Town DB And DC Contribution	$12,384,751	$12,229,401	($155,350)	-1.25%

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	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2022 Budget	FY2023 Budget
General	$445,592	$450,148	$620,455	$631,738	$760,147
Lifeguards	5,155	2,356	6,386	7,008	12,011
Total	**$450,747**	**$452,504**	**$626,841**	**$638,746**	**$772,158**

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, 2021					
	Total Plan	General	Ocean Rescue	Police	Firefighters
Participants	275	151	0	57	67
Total Plan					
Employer Normal Cost	13.35%	9.19%	0.00%	17.73%	17.56%
Amortization of UAAL	41.95%	25.75%	0.00%	58.45%	58.85%
Total	55.30%	34.94%	0.00%	76.18%	76.41%
Town Contribution	$ 11,457,243	$3,493,970	$ 182,855	$ 3,446,777	$ 4,333,641
Plan B - Ongoing Plan					
Employer Normal Cost	13.35%	9.19%	0.00%	17.73%	17.56%
Amortization of UAAL	2.01%	1.61%	0.00%	2.27%	2.56%
Total	15.36%	10.80%	0.00%	20.00%	20.12%
Town Contribution	$ 3,182,182	$1,129,226	$ 6,935	$ 904,903	$ 1,141,118
Plan A - Legacy Plan					
Employer Normal Cost	0.00%	0.00%	0.00%	0.00%	0.00%
Amortization of UAAL	39.94%	24.14%	0.00%	56.18%	56.29%
Total	39.94%	24.14%	0.00%	56.18%	56.29%
Town Contribution	$ 8,275,061	$2,364,744	$ 175,920	$ 2,541,874	$ 3,192,523
Legacy cost	72.2%	67.7%	96.2%	73.7%	73.7%

The Town Council previously committed to lowering the investment return assumption from the current 6.6% to 6% by .2% per year. As of the September 30, 2021 valuation date, the cost to lower the assumption to 6% immediately would increase the Town Contribution for FY22 by $1,923,769 and increase the UAAL by $24,961,949. The details are shown in the chart below.

	Total Plan
Current Rate of 6.6%	
Employer Normal Cost	13.35%
Ammortization of UAAL	41.95%
Total	55.30%
Town Contribution	$ 11,457,243
UAAL	$ 85,333,977
Funded Ratio	76.10%
Assumtion Change to 6%	
Employer Normal Cost	15.77%
Ammortization of UAAL	48.69%
Total	64.46%
Town Contribution	$ 13,381,012
UAAL	$ 110,295,926
Funded Ratio	71.10%
Difference	
Town Contribution	$ 1,923,769
UAAL	$ 24,961,949
Funded Ratio	-5.00%

UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)

The UAAL as of September 30, 2021, for all pension groups is $85,333,977. 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.

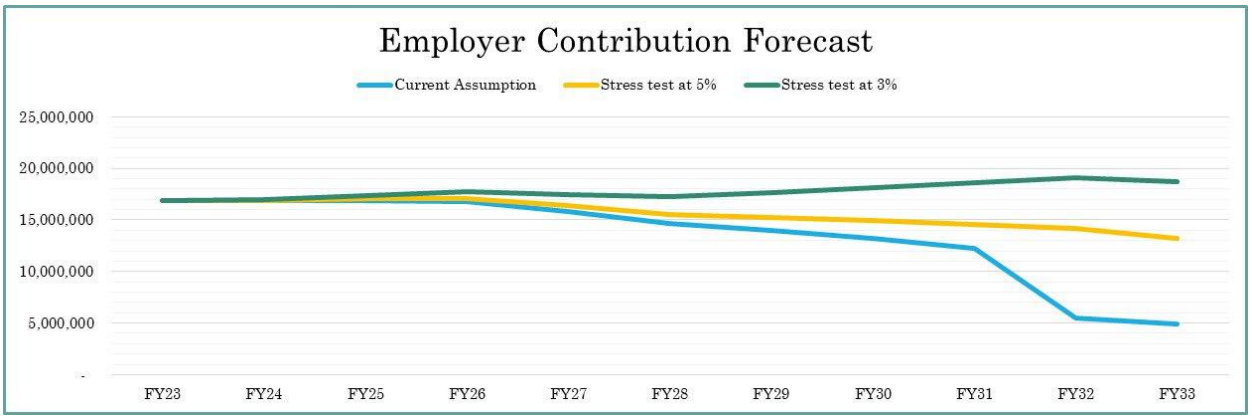
Assumption changes include reductions in the investment assumption, changes in several demographic assumptions after an experience study and changes in the mortality tables. Benefit changes include the reduction in benefits in 2012 offset by benefit improvements made since 2012.

Date		General	Lifeguard	Police	Firefighter	Total
2009	**Initial Unfunded**	**10,396,990**	**633,455**	**3,802,216**	**12,566,788**	**27,399,449**
	Experience (Gain)/Loss					
2010	Experience (Gain)/Loss	1,047,154	58,580	727,372	1,175,673	3,008,779
2011	Experience (Gain)/Loss	(3,196,751)	100,043	343,903	(949,445)	(3,702,250)
2012	Experience (Gain)/Loss	3,518,595	228,853	4,925,083	4,314,303	12,986,834
2013	Experience (Gain)/Loss	(727,059)	19,734	1,883,816	1,652,953	2,829,444
2014	Experience (Gain)/Loss	(62,596)	(15,032)	793,495	152,660	868,527
2015	Experience (Gain)/Loss	2,135,223	79,780	2,025,878	1,897,851	6,138,732
2016	Experience (Gain)/Loss	28,454	(10,931)	(497,400)	2,568,728	2,088,851
2017	Experience (Gain)/Loss	164,831	69,310	257,953	479,029	971,123
2018	Experience (Gain)/Loss	1,594,109	65,650	591,066	1,075,924	3,326,749
2019	Experience (Gain)/Loss	889,662	20,415	1,239,139	1,348,402	3,497,618
2020	Experience (Gain)/Loss	181,963	(19,868)	(370,367)	(4,330)	(212,602)
2021	Experience (Gain)/Loss	(2,816,286)	(74,354)	(1,512,871)	(2,312,996)	(6,716,507)
	Total Experience (Gain)/Loss	**2,757,299**	**522,180**	**10,407,067**	**11,398,752**	**25,085,298**
	Benefit Changes					
2012	Benefit Changes	(3,829,414)	(181,600)	(3,371,548)	(5,959,865)	(13,342,427)
2013	Benefit Changes	61,362	-	-	-	61,362
2014	Benefit Changes	31,873	1,266	68,499	28,841	130,479
2016	Benefit Changes	1,203,933	17,040	697,042	333,164	2,251,179
2017	Benefit Changes	-	-	-	677,529	677,529
2019	Benefit Changes	-	-	-	-	-
2020	Benefit Changes	-	-	-	-	-
2021	Benefit Changes	-	-	-	-	-
	Total Benefit Changes	**(2,532,246)**	**(163,294)**	**(2,606,007)**	**(4,920,331)**	**(10,221,878)**
	Assumption Method Changes					
2010	Assumption Method Changes	(1,519,132)	(41,083)	(543,185)	(671,921)	(2,775,321)
2011	Assumption Method Changes	(95,901)	53,640	333,489	169,746	460,974
2012	Assumption Method Changes	3,819,111	208,550	3,761,957	3,909,648	11,699,266
2015	Assumption Method Changes	5,319,459	146,595	1,509,816	1,987,782	8,963,652
2016	Assumption Method Changes	2,087,323	135,291	2,560,639	2,661,904	7,445,157
2017	Assumption Method Changes	978,526	50,668	902,516	974,929	2,906,639
2018	Assumption Method Changes	1,004,635	51,604	923,460	1,008,562	2,988,261
2019	Assumption Method Changes	1,013,747	43,903	599,182	1,080,661	2,737,493
2020	Assumption Method Changes	1,585,676	(22,356)	(243,481)	108,995	1,428,834
2021	Assumption Method Changes	2,584,128	126,124	1,880,876	2,625,025	7,216,153
	Total Assumption Method Changes	**16,777,572**	**752,936**	**11,685,269**	**13,855,331**	**43,071,108**
	UAAL as of September 30, 2021	**27,399,615**	**1,745,277**	**23,288,545**	**32,900,540**	**85,333,977**
	Membership - Retirees	221	12	105	105	443
	Membership - Active	151	-	57	67	275
	Membership - Terminated/Vested	43	3	24	27	97
	Ratio of Total Membership to UAAL	**66,023**	**116,352**	**125,207**	**165,329**	**104,704**

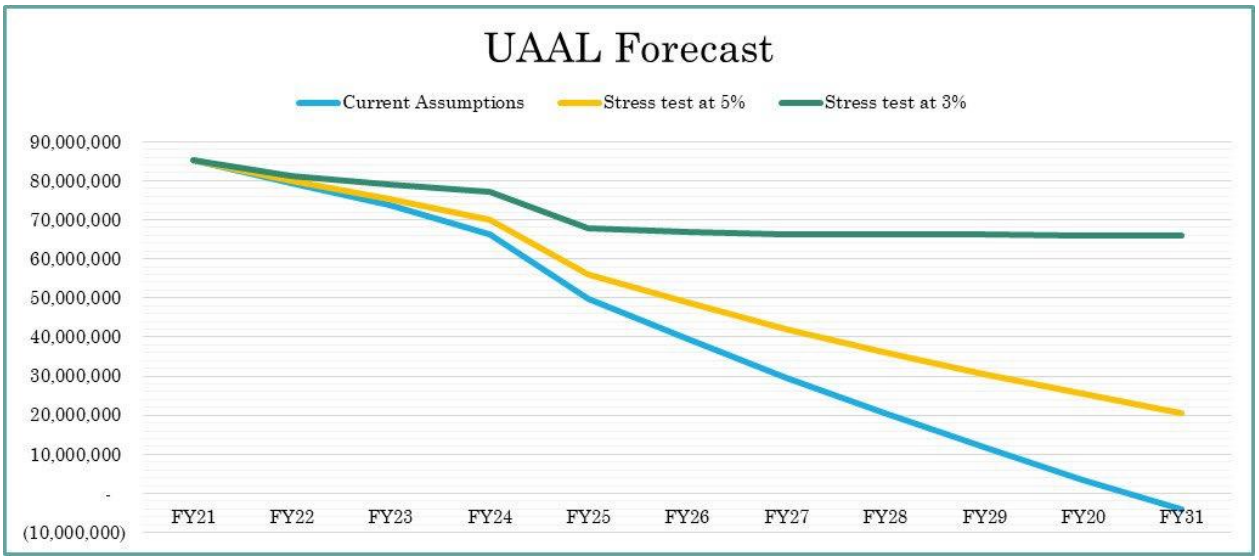
UAAL AND EMPLOYER CONTRIBUTION FORECAST

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 6.6% used in the September 30, 2021 Actuarial Valuation Report to 6.0% as of September 30, 2024.

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

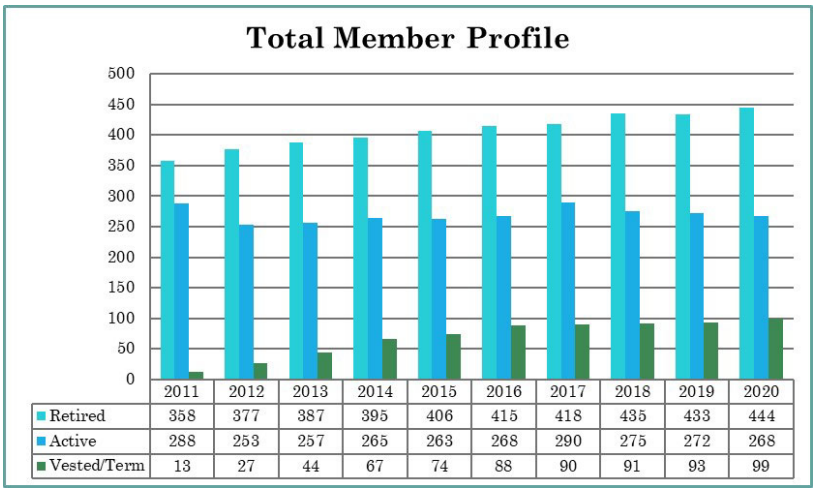


Since last year, there has been improvement in the UAAL forecast. This is due to the Town's commitment to contribute an additional $5,420,000 per year to the system, which has been included in the forecast and the reduction in the amortization period from 25 years to a hybrid of 20 years for assumption changes and 15 years for experience gains/losses and plan changes.

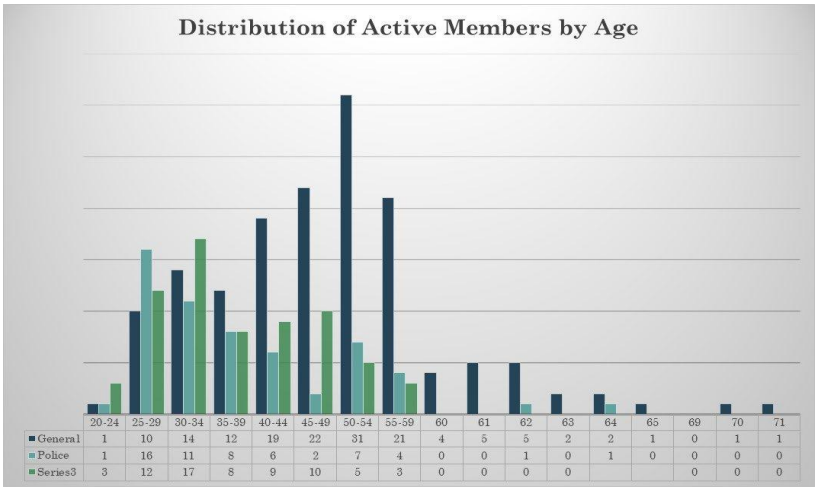


DEMOGRAPHIC INFORMATION

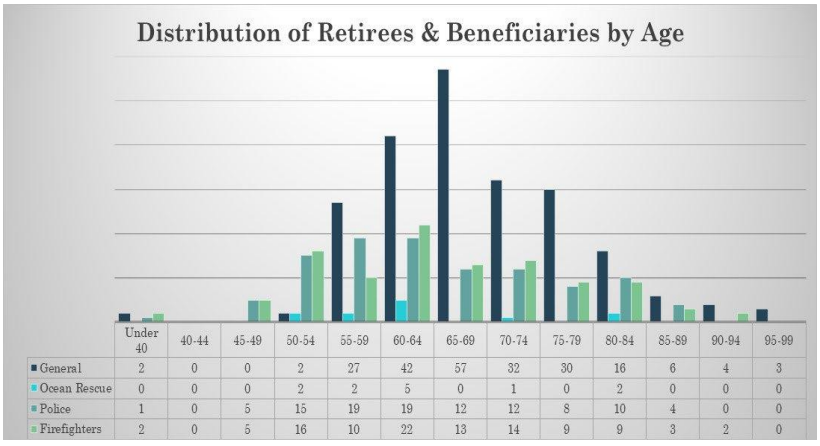
The following charts depict the System membership (Active, Retired and Vested Terminated Members) for the past 10 years. The first chart shows the total membership for all three funds. It is followed by charts depicting the membership for each separate benefit group. Information extracted from the September 30, 2021, Actuarial Report.



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Retired	358	377	387	395	406	415	418	435	433	444
Active	288	253	257	265	263	268	290	275	272	268
Vested/Term	13	27	44	67	74	88	90	91	93	99



	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
General	1	10	14	12	19	22	31	21	4	5	5	2	2	1	0	1	1
Police	1	16	11	8	6	2	7	4	0	0	1	0	1	0	0	0	0
Series3	3	12	17	8	9	10	5	3	0	0	0	0			0	0	0



	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	27	42	57	32	30	16	6	4	3
Ocean Rescue	0	0	0	2	2	5	0	1	0	2	0	0	0
Police	1	0	5	15	19	19	12	12	8	10	4	0	0
Firefighters	2	0	5	16	10	22	13	14	9	9	3	2	0

SUMMARY OF DEFINED BENEFIT PLAN PROVISIONS

Grandfathered Benefits: The benefits consist of the old defined benefit plan (Plan A - see below) including future accruals in Plan A for employees that were eligible to retire on or before May 1, 2012 (grandfather).
Plan A Benefits: The accrued benefits prior to May 1, 2012 in the old defined benefit plan (frozen benefits).
Plan B Benefits: The accrued benefits on and after May 1, 2012.

Normal Retirement:

ELIGIBILITY

Plan A

I. *General:* 30 or more years of service, regardless of age; or age 55 with 10 or more years of service

II. *Ocean Rescue:* Age 50 with 10 or more years of service. Or 10 or more years of service and age plus credited service totals 65 years or more.

III. *Police and Firefighters:* 20 or more years of service, regardless of age; or, age 50 with 10 or more years of service; or, at least 10 years of service and age plus credited service totals 65 years or more.

IV. Immediate vesting was granted to all employees who on May 1, 2012, were active contributing plan participants.

Plan B

General and Ocean Rescue: Age 62 with 10 or more years of service if employed or participating in DROP on May 1, 2017. If not employed or participating in DROP on May 1, 2017, retirement eligibility age is 65 with 10 or more years of service. Employees hired on or after May 1, 2017 are eligible to retire at age 62 with 10 or more years of service.

Police: Effective October 1, 2019, Age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to police officers who are participating in the DROP on October 1, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before October 1, 2019. Employees hired on or after October 1, 2016 are eligible to retire at age 56 with 10 or more years of service. If not employed or participating in DROP on October 1, 2016, retirement eligibility age is 65 with 10 or more years of service.

Non-union Firefighters: Effective October 1, 2019, Age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to non-union firefighters who are participating in the DROP on October 1, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before October 1, 2019. Employees hired on or after October 1, 2016 are eligible to retire at age 56 with 10 or more years of service. If not employed or participating in DROP on October 1, 2016, retirement eligibility age is 65 with 10 or more years of service.

Union Firefighters: Effective November 2, 2019 Age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to union firefighters who are participating in the DROP on November 2, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before November 2, 2019. Employees hired on or after August 12, 2017 are eligible to retire at age 56 with 10 or more years of service. If not employed or participating in DROP on August 12, 2017, retirement eligibility age of 65 with 10 or more years of service.

Pension Amount

Plan A

a) *General:* Average final compensation (AFC) times the sum of a) 2.75% for service earned after September 30, 1990, to a maximum of 82.5%, plus 2.35% for service earned on or before September 30, 1990 for the first 30 years of service, plus, b) 1.0% for service in excess of 30 years.

b) *Ocean Rescue:* AFC times the sum of a) 2.85% for the first 25 years of service with a maximum of 71.25%, plus, b) 1.0% for service in excess of 25 years.
c) *Police Officers and Firefighters*: AFC multiplied by the sum of a) 3.5% per year of credited service to a maximum of 87.5 percent, plus, b) 2.0% per year of credited service, if any, in excess of 43.75 years.

Plan B
General and Ocean Rescue: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012, through April 30, 2017 and multiplied by 1.70% per year after May 1, 2017.
Union Firefighters: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012 through September 30, 2017. AFC multiplied by 2.75% per year of credited service on or after October 1, 2017.
***Police and non-union Firefighters*:** The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012 through September 30, 2016. AFC multiplied by 2.75% per year of credited service on or after October 1, 2016.
Members can elect an optional **survivorship benefit with an actuarial reduction in benefit.**

Average Final Compensation (AFC):

Plan A: Average of the highest 2 consecutive years within the member's last 5 years of credited service.

Plan B: AFC after April 30, 2012, is the average of the final 5 years of credited service.

DROP Retirement: Both Plan A and Plan B

Eligibility - Same as Normal Retirement. Participation must be terminated within 5 years of DROP commencement.
Pension Amount
***General and Ocean Rescue*:** 100% of member's accrued benefit at the date of election to participate in DROP. Grandfathered General and Ocean Rescue employees: 98% of member's accrued benefit at the date of election to participate in DROP
***Police and Firefighters*:** 100% of the member's accrued benefit at the date of election to participate in DROP.
The rate of return credit for the DROP and Share accounts is calculated based on a five-year trailing average annual return of the plan, and applied to the DROP and Share balances at the end of each quarter on the average daily balance for the quarter.

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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	% Change
Revenues						
Employer Contributions	10,791,651	11,665,547	11,746,005	11,746,005	11,457,243	-2.46%
Employee Contributions	1,170,103	1,222,273	1,300,000	1,504,436	1,650,000	26.92%
Use of Prepaid Contributions	-	-	484,000	434,000	-	-100.00%
Gain/(Loss) on Investments	5,935,157	41,277,449	4,000,000	(3,375,000)	2,850,000	-28.75%
Miscellaneous	1,410	16,827	5,000	-	5,000	0.00%
Investment Income	7,929,573	10,697,238	17,000,000	4,175,000	14,825,000	-12.79%
Transfer from General Fund	5,420,000	5,420,000	5,420,000	5,420,000	5,420,000	0.00%
TOTALS	31,247,894	70,299,334	39,955,005	19,904,441	36,207,243	-9.38%
Expenses						
Salaries and Wages	47,560	30,469	89,337	41,658	90,736	1.57%
Employee Benefits	37,653	23,307	38,441	33,220	42,493	10.54%
Contractual	20,491,079	22,937,386	23,651,700	22,682,113	23,653,700	0.01%
TOTALS	20,576,292	22,991,161	23,779,478	22,756,991	23,786,929	0.03%
Total Revenues Over/(Under) Expenses	10,671,601	47,308,171	16,175,527	(2,852,550)	12,420,314	
Beginning Net Assets	230,236,337	240,907,938	288,216,109	288,216,109	285,363,559	
ENDING NET ASSETS	240,907,938	288,216,109	304,391,636	285,363,559	297,783,873	

REVENUES

EMPLOYER CONTRIBUTIONS

The employer contributions are actuarially determined for the hybrid pension plan.

EMPLOYEE CONTRIBUTIONS

Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate.

GAIN/(LOSS) ON INVESTMENTS

Estimated gains on the sale of equities. Projections reflect the 7.2% return assumption for the fund.

INTEREST ON INVESTMENTS

The budgeted amount represents the anticipated interest to be earned on fixed income investments.

TRANSFER FROM THE GENERAL FUND

Extraordinary transfer from General Fund fund balance to improve the unfunded status.

EXPENSES

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

This line item reflects anticipated pension payments and operating costs.

Full Time Equivalent Employees	FY2018	FY2019	FY2020	FY2021	FY2022
Finance Director	0.100	0.100	0.100	0.100	0.100
Assistant Finance Director	0.025	0.025	0.025	0.025	0.025
Budget Analyst	0.050	0.050	0.100	0.100	0.100
Division Director of Human Resources	-	-	-	-	0.100
Human Resources Analyst	-	-	-	-	0.500
Accounting Specialist II	0.200	-	-	-	-
Accounting Technician	0.012	0.036	0.036	0.036	0.036
Director of Human Resources	0.024	0.024	0.024	0.024	-
Human Resources Specialist	0.375	0.375	0.875	0.375	-
	0.786	0.610	1.160	0.660	0.861

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, 2021. The Town's Actuarial Accrued Liability as of October 1, 2021 was determined to be $27,343,375 using a 5.0% discount rate and return on assets and resulting in a funded ratio of 147.8%. The annual budgeted contribution for FY2023 is $331,217.

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

SUMMARY OF PLAN PROVISIONS

Eligibility

Employee must terminate employment with the Town and be eligible to retire under the Town's retirement system.

Plan Design

Eligible retirees can choose from one of two Cigna plans: Open Access Plus – Seabreeze or Open Access Plus In-Network – Seaview Plan. A summary of the significant plan provisions for the plan year that begins on January 1, 2022 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

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	% Change
Revenues						
Town Funding	423,014	429,858	334,215	334,215	331,217	-0.90%
Retiree Funding	1,306,084	1,205,551	1,328,125	1,160,000	1,200,000	-9.65%
Miscellaneous Revenue	356,791	777,022	-	350,000	-	0.00%
Investment Income	2,099,451	5,746,196	1,800,000	(500,000)	1,900,000	5.56%
TOTALS	4,185,340	8,158,627	3,462,340	1,344,215	3,431,217	-0.90%
Expenses						
Salaries and Wages	67,361	63,648	54,002	51,000	94,580	75.14%
Employee Benefits	2,108,753	2,410,897	2,789,970	2,710,686	2,532,891	-9.21%
Contractual	93,439	76,599	141,120	90,721	93,763	-33.56%
Commodities	424	4,896	390	1,890	1,404	260.00%
TOTALS	2,269,977	2,556,040	2,985,482	2,854,297	2,722,638	-8.80%
Total Revenues Over/(Under) Expenses	1,915,363	5,602,587	476,858	(1,510,082)	708,579	
Beginning Net Assets	32,812,873	34,728,236	40,330,823	40,330,823	38,820,741	
ENDING NET ASSETS	34,728,236	40,330,823	40,807,681	38,820,741	39,529,320	

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 FY2023 projected budget for Retiree Funding is based on trending and actual contributions for FY2022

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 FY2023 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. The copy machine GL for this fund has been reduced to cover this increase.

Full Time Equivalent Employees	FY2019	FY2020	FY2021	FY2022	FY2023
Director of Human Resources	0.100	0.100	0.100	-	-
Finance Director	0.050	0.050	0.050	0.050	0.050
Division Director of People & Culture	-	-	-	0.100	0.150
Assistant Director of Human Resources	0.200	0.200	0.200	-	-
People & Culture Manager	-	-	-	-	0.050
People & Culture Generalist (Benefits)	-	-	-	0.050	0.300
Administrative Assistant	-	-	0.200	0.050	0.050
People & Culture Coordinator	0.330	0.330	0.330	0.050	0.050
People & Culture Specialist (Benefits)	0.200	0.050	-	-	0.300
People & Culture Analyst - HRIS	0.100	0.100	0.100	0.250	0.050
	0.980	0.830	0.980	0.550	1.000

RESOLUTION NO. 091-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 2.8966 FOR THE TENTATIVE FISCAL YEAR 2023 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 2.4843 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 2023 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 2023 commencing on October 1, 2022; and

WHEREAS, the Town Council met on July 14, 2022, 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 2023 commencing on October 1, 2022, 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 2.8966 necessary to provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2023 General Fund Budget is hereby approved.

Section 3. The computed rolled-back millage rate of 2.4843 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 14, 2022, 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 22, 2022, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 6. The Town Manager is hereby directed to do all things necessary to comply with the requirements of F.S. 200.065, including, but not limited to, the transmittal of the tentative taxing authority decisions contained within this resolution to the Property Appraiser's Office in the appropriate format required.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 14th day of July 2022.

_____
Danielle H. Moore, Mayor

ATTEST:

_____
Pat Gayle-Gordon, Acting Town Clerk

TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Jane LaClainche, Director of Finance

FROM: Carolyn S. Stone, Assistant Town Manager

Mark Bresnahan, Recreation Division Director

SUBJECT: FY 2023 Proposed Fee Schedule

DATE: June 30, 2022

The proposed FY23 fee schedule includes recommended increases in all areas - golf, tennis, and recreation center fees.

Golf

Proposed golf green fees have been increased between $4 (regular rate) and $5 (regular weekend and holidays) across the board. These fees were reviewed with Club Caddie, the provider of POS and electronic tee time sheets. Riding cart rentals went up $1 across the board, as did all practice range buckets, and resident annual pass rates between $250 and $750. Dynamic pricing will be used to maximize revenue and increase play during underutilized times.

Tennis

The proposed fee schedule for tennis operations includes a 4% increase in all annual and seasonal fees for residents, and a 5% increase for nonresidents. The previous family rate has been broken into two categories, 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
  - $15.00 increase for a single; $20.00 increase for two resident adults of the same household
- Monthly Pass
  - $15.00 increase for a single; $25.00 increase for two resident adults of the same household
- 3 Month Pass
  - $20.00 increase for a single; $20.00 increase for two residents of the same household
- Daily Pass
  - $4 increase for resident daily, $5 increase for resident guest fee

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

RESOLUTION NO. 092-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING RECREATION DEPARTMENT FEES FOR FISCAL YEAR 2023.

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 May 12, 2022 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 14th day of July, 2022.

_____
Danielle H. Moore, Mayor

ATTEST:

_____
Pat Gayle-Gordon, Deputy Town Clerk

Recreation Department - FY 2023 Proposed Fee Schedule
Exhibit III - Mandel Recreation Center

Fitness Center

Fee Classifications	FY-22 Approved	FY-23 Proposed
3 Month Passes		
Resident Adult	$ 250.00	$ 270.00
Resident 2 Adult (same household)	$ 375.00	$ 395.00
6 Month Passes		
Resident Adult	$ 350.00	eliminate
Resident 2 Adult (same household)	$ 525.00	eliminate
Monthly Passes		
Resident Adult	$ 115.00	$ 130.00
Resident 2 Adult (same household)	$ 170.00	$ 195.00
Annual Passes		
Resident Adult	$ 480.00	$ 495.00
Resident 2 Adult (same household)	$ 720.00	$ 740.00
Daily Passes		
Resident Adult	$ 18.00	$ 22.00
Resident Guest Fee	$ 23.00	$ 28.00

Rental Fees

Fee Classifications	FY-22 Approved	FY-23 Proposed
Class Room	$50/hr.	$50/hr.
Multi-Purpose Room or Game Room (includes patio)	$130/hr.	$130/hr.
Gymnasium/equivalent size	$200/hr.	$200/hr.
Outdoor Patio	Included with Multi-Purpose Room/Game Room	Included with Multi-Purpose Room/Game Room
Deposits	$250 refundable	$250 refundable
Set-up	$100 flat fee	$100 flat fee
Clean-up	$45/hr.	$50/hr.
Additional Staff	$45/hr.	$50/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.

Tennis - FY 2023 Proposed Fee Schedule

Fee Classifications	FY-22 Approved	FY-23 Proposed
Annual Passes		
Resident Junior	$264	$275
Resident Adult	$612	$636
Resident 2 Adults, (same household)	$856	$890
Resident Family (up to 5 for family household)		$1,140
Non-Resident Junior	$438	$460
Non-Resident Adult	$1,441	$1,513
Non-Resident 2 Adults (same household)	$2,058	$2,161
Non-Resident Family (up to 5 for family household)		$2,600
Seasonal Passes		
Resident Junior	$185	$192
Resident Adult	$428	$445
Resident 2 Adults (same household)	$599	$623
Resident Family (up to 5 for family household)		$800
Non-Resident Junior	$306	$321
Non-Resident Adult	$1,009	$1,059
Non-Resident 2 Adults (same household)	$1,441	$1,469
Non-Resident Family (up to 5 for family household)		$1,770
Daily Court Passes		
Resident Junior	$10	$11
Resident Adult	$15	$16
Non-Resident Junior	$11	$12
Non-Resident Adult	$17	$19
12 Play Fees		
Resident Junior	$120	$132
Resident Adult	$180	$187
Non-Resident Junior	$132	$139
Non-Resident Adult	$204	$228
Court Rental Fees		
Court Rental Fee (1.5 hr block- during operating hours)	$52	$104
Court Rental Fee (1 hr block during non-operating hours, required staffing fee included)	$72	$144

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

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RESOLUTION NO. 093-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING GOLF FEES FOR FISCAL YEAR 2023.

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 May 12, 2022 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 14th day of July 2022.

_____
Danielle H. Moore, Mayor

ATTEST:

_____
Pat Gayle-Gordon, Deputy Town Clerk

Recreation Department - FY 2023 Proposed Fee Schedule
Exhibit II - Golf Course

Fee Classification	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed
Winter Season (December 1 to April 30)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$53.53	$57.53	$56.53	$61.53	$43.23	$47.23	$46.23	$51.23
Green Fee (after 2:30 p.m. or 9 holes)	$37.52	$41.52	$40.52	$45.52	$33.28	$37.28	$36.28	$41.28
Junior Green Fee	$33.28	$37.28	$36.28	$41.28	$27.52	$31.52	$30.52	$35.52
Junior Green Fee (after 2:30 p.m. or 9 holes)	$23.54	$27.54	$26.54	$31.54	$22.42	$26.42	$25.42	$30.42
12 Play Pass	$565.30	$610.30	$565.30	$610.30	$462.30	$512.30	$462.30	$512.30

Fee Classification	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed
Shoulder Season (November 1 - 30 and May 1 - 30)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$44.20	$48.20	$47.20	$52.20	$37.82	$41.82	$40.82	$45.82
Green Fee (after Noon)	$40.98	$44.98	$43.98	$48.98	$35.86	$39.86	$38.86	$43.86
Green Fee (after 2:30 p.m. or 9 holes)	$31.04	$35.04	$34.04	$39.04	$22.51	$26.51	$25.51	$30.51
Junior Green Fee	$28.49	$32.49	$31.49	$36.49	$23.13	$27.13	$26.13	$31.13
Junior Green Fee (after 2:30 p.m. or 9 holes)	$18.24	$22.24	$21.24	$26.24	$17.27	$21.27	$20.27	$25.27
12 Play Pass	$472.00	$522.00	$472.00	$522.00	$408.20	$458.20	$408.20	$458.20

Fee Classification	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed
Summer Season (June 1 to October 31)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$28.23	$32.23	$31.23	$36.23	$24.10	$28.10	$27.10	$32.10
Green Fee (after Noon)	$25.28	$29.28	$28.28	$33.28	$21.15	$25.15	$24.15	$29.15
Green Fee (after 3:30 pm or 9 Holes)	$21.20	$25.20	$24.20	$29.20	$15.74	$19.74	$18.74	$23.74
Junior Green Fee	$21.20	$25.20	$24.20	$29.20	$15.74	$19.74	$18.74	$23.74
Junior Green Fee (after 4:30 p.m. or 9 holes)	$17.93	$21.93	$20.93	$25.93	$15.74	$19.74	$18.74	$23.74
12 Play Pass	$312.30	$362.30	$312.30	$362.30	$271.00	$321.00	$271.00	$321.00

Fee Classification	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed
Other Fees	**Winter Rate**	**Winter Rate**	**Shoulder Rate**	**Shoulder Rate**	**Summer Rate**	**Summer Rate**
Riding Cart - Single - Non-Resident	$17.52	$18.52	$17.52	$18.52	$13.55	$14.55
Riding Cart - Single - Resident	$15.19	$16.19	$15.19	$16.19	$11.22	$12.22
Riding Cart - 9 Holes - Non-Resident	$12.62	$13.62	$12.62	$13.62	$10.28	$11.28
Riding Cart - 9 Holes - Resident	$10.28	$11.28	$10.28	$11.28	$8.18	$9.18
Pull Cart	$8.00	$8.00	$8.00	$8.00	$8.00	$8.00
Pull Cart - 9 Holes	$8.00	$8.00	$8.00	$8.00	$8.00	$8.00
Rider Fee	$12.62	$13.62	$12.62	$13.62	$10.28	$11.28
Practice Range						
Small Bucket	$7.51	$8.51	$7.51	$8.51	$7.51	$8.51
Medium Bucket	$13.15	$14.15	$13.15	$14.15	$13.15	$14.15
Large Bucket	$15.95	$16.95	$15.95	$16.95	$15.95	$16.95
12 Large Bucket Program	$160.00	$170.00	$160.00	$170.00	$160.00	$170.00
Club Rentals						
Rental Clubs (Adult)	$32.71	$33.71	$32.71	$33.71	$32.71	$33.71
Rental Clubs (9 holes or Youth)	$23.36	$24.36	$23.36	$24.36	$23.36	$24.36

Special Programs	Winter Rate	Shoulder Rate	Summer Rate
Outings	Rate Plus Management Fee	Rate Plus Management Fee	Rate Plus Management Fee
Leagues	No discount	No discount	No Discount
Re-Play Rate	50% Off Prevailing	50% Off Prevailing	50% Off Prevailing

Fee Classification	FY-22 Approved	FY-23 Proposed
Annual Passes	**Resident Rate**	**Resident Rate**
Annual Pass - Single	$2,500.00	$2,750.00
Annual Pass - Double	$3,200.00	$3,950.00
Annual Pass - Junior	$1,500.00	$2,000.00

- 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.

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TOWN OF PALM BEACH

Information for Town Council Meeting on: July 14, 2022

To: Mayor and Town Council

Via: Kirk W. Blouin, Town Manager

From: Carolyn Stone, Assistant Town Manager

Re: Fiscal Year 2023 Marina Fees
Resolution No. 094-2022

Date: June 29, 2022

STAFF RECOMMENDATION

Staff recommends the approval of Resolution No. 094-2022 amending the Town of Palm Beach Marina fees as outlined in the attached fee schedule.

GENERAL INFORMATION

Fee Schedule
The proposed fee schedule for FY23 includes annual and transient fees. It is recommended that seasonal leases be discontinued for FY23 due to the demand for annual leases. FY22 rates were advertised as introductory in order for the Town to gauge market demand for the marina and fill slips. Proposed rates have been increased from FY22 and were determined based on demand and market comparison. The attached fee schedule includes FY22 rates compared to the proposed FY23 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: Jane Le Clainche, Director of Finance
Ryan Reckley, Assistant Director of Recreation
Mike Horn, Dockmaster

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RESOLUTION NO. 094-2022

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 2023.

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

WHEREAS, the Town of Palm Beach offered introductory dockage rates for the inaugural 2022 season;

WHEREAS, the Town of Palm Beach experienced occupancy rates in excess of 95% during the 2022 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 14th day of July 2022.

_____
Danielle H. Moore, Mayor

ATTEST:

_____
Pat Gayle-Gordon, Acting Town Clerk

2023 MARINA RATES

Includes FY23 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
FY2023 Proposed	$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
FY2022 Approved	$1.75	$1.75	$1.75	$1.75	$2.00	$2.00	$2.00	$2.25	$2.25	$2.25	$3.00	$3.00	$4.00	$4.25	$4.25	$4.00	$4.25

TRANSIENT WINTER DAILY (October 1 - May 31)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2023 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
FY2022 Approved	$5.00	$5.00	$5.00	$5.00	$5.00	$6.00	$6.00	$6.00	$6.00	$6.00	$7.00	$7.00	$8.00	$8.25	$8.25	$8.25	$8.25

TRANSIENT WINTER MONTHLY (October 1 - May 31)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2023 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
FY2022 Approved	$4.00	$4.00	$4.00	$4.00	$4.00	$4.80	$4.80	$4.80	$4.80	$4.80	$5.60	$5.60	$6.40	$6.60	$6.60	$6.60	$6.60

TRANSIENT SUMMER DAILY (June 1 - September 30)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2023 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
FY2022 Approved	$2.75	$2.75	$2.75	$2.75	$2.75	$3.00	$3.00	$3.00	$3.00	$3.00	$4.00	$4.00	$5.25	$5.50	$5.50	$5.50	$5.50

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
FY2023 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
FY2022 Approved	$2.20	$2.20	$2.20	$2.20	$2.20	$2.40	$2.40	$2.40	$2.40	$2.40	$3.20	$3.20	$3.25	$3.25	$3.25	$3.25	$3.25

TENDER RATES (Marginal Side Tide), up to 45'	
Winter, October 1 - May 31	
FY2023 Proposed	$100.00 per day, flat rate
FY2022 Approved	$500.00 per month flat rate
Summer, June 1 - September 30	
FY2023 Proposed	$75.00 per day, flat rate
FY2022 Approved	$300.00 per month flat rate

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 14, 2022

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Darrel Donatto, Fire Rescue Chief
Jane Le Clainche, Director of Finance

Re: Resolution No. 095-2022 – Fire Prevention Fee Modifications and Special Assignment Overtime Fee Increases.

Date: June 27, 2022

STAFF REQUEST & RECOMMENDATION

Staff requests that the Town Council approve Resolution No. 095-2022 which modifies Fire Prevention Fees and increases the Special Assignment Overtime fees for Police Officer and Firefighter deployments.

GENERAL INFORMATION

Fire Prevention permits and annual life safety inspections are to be set by Resolution. This Resolution revises the category fees for permits and inspections. In addition, it adds two new Business Tax Receipt Categories to allow for fire inspection fees to be collected at the time of issuance of a Business Tax Receipt.

The proposed changes, contained in the attached Exhibit "A", modify fees in the following categories:

- Annual Fire & Life Safety Inspection Fees
- Fire Prevention Fees & Permits
- New/Revised BTR
- Late Fees

In addition, the Resolution increases the Special Assignment Overtime Fees for both Police Officers and Firefighters from $70 per hour to $80 per hour and increases the Premium Day fees from $100 per hour to $110 per hour. The Special Assignment Overtime fees have not been changed since 2012.

FUNDING/FISCAL IMPACT

There will be minimal fiscal impact for the Fire Prevention Fees. The resolution will allow for increased accuracy in the billing and invoicing process for annual inspections.

The Special Assignment Overtime Revenue will increase depending on the number of details the Police Officers and Firefighters are assigned versus FY22. This revenue source fluctuates based on usage. The Police Officers and Firefighters Special Assignment Overtime rate is currently capped at $65 per hour. The cap is proposed to be increased to $75 per hour in order to more effectively fill the demand for Special Assignment Overtime, as they are voluntary work assignments. The fees cover the costs of the services provided by the Town, which have increased since 2012.

Cc: Nick Caristo, Police Chief

Attachments:
Resolution No. 095-2022
Exhibit A

RESOLUTION NO. 095-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, ADOPTING REVISED FEES RELATED TO FIRE PREVENTION AND SPECIAL ASSIGNMENT OVERTIME FOR POLICE OFFICER AND FIRE-FIGHTER DEPLOYMENTS BEGINNING IN FISCAL YEAR 2023.

WHEREAS, the Town Council has adopted the Town of Palm Beach Master Fee Schedule, and

WHEREAS, Town staff has proposed revisions to several of the Fees contained within the Master Fee Schedule.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL of the Town of Palm Beach, Palm Beach County, Florida, as follows:

Section 1. The Master Fee Schedule is revised with the changes to only pages 4, 5, 14, 15, 16 and 18 found on Exhibit "A" (attached).

Section 2. This Resolution shall become effective FY2023.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 14th day of July, 2022.

_____
Danielle H. Moore, Mayor

ATTEST:

_____
Pat Gayle-Gordon, Acting Town Clerk

Town of Palm Beach Master Fee Schedule

07-14-22 STCM Budget Backup

Massage Establishment (includes one Massage Therapist)	$466.00	PZB
Merchant, up to 400 sq ft	$197.75	PZB
Merchant, 401 - 2,000 sq ft	$466.00	PZB
Merchant, 2,001 - 4,000 sq ft	$537.50	PZB
Merchant, 4,001 - 8,000 sq ft	$1,075.00	PZB
Merchant, over 8,000 sq ft	$1,616.00	PZB
Mortgage Broker	$466.00	PZB
Mortgage Company	$466.00	PZB
Motor Scooter and Motorcycle Rental	$1,457.00	PZB
Music Service	$466.00	PZB
Nail Registration (FV) or Nail Specialist (FT)	$52.60	PZB
Newspaper (see Publisher)		
Nightclub, with Dance Floor	$1,346.00	PZB
Nightclub, without Dance Floor	$881.00	PZB
Nurse	$466.00	PZB
Nursing Agency (includes one Nurse)	$466.00	PZB
Optician	$466.00	PZB
Optometrist	$466.00	PZB
Parking Garage	$466.00	PZB
Parking Lot (see Chapter 22, Article VI, Parking Lots for further provisions)	$233.65	PZB
Pharmacist (Individual)	$466.00	PZB
Pharmacy (includes one Pharmacist)	$466.00	PZB
Photographer	$233.65	PZB
Physician	$466.00	PZB
Printing Company	$466.00	PZB
Profession, Not Listed	$466.00	PZB
Property Management	$233.65	PZB
Public Relations	$466.00	PZB
Publisher	$466.00	PZB
Real Estate Broker	$466.00	PZB
Rental Dwellings/Multifamily <20 units	$45.25	PZB
Rental Dwellings/Mulitfamily >21 units	$45.25	PZB
Repair Shop (other than Auto Repair)	$466.00	PZB
Restaurant, 40 chairs or less	$233.65	PZB

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Town of Palm Beach Master Fee Schedule

Plus, for each chair up to 40	$3.65	PZB
Restaurant, more than 40 chairs	$466.00	PZB
Plus, for each chair	$3.65	PZB
Savings and Loan Association	$1,348.00	PZB
School, Daycare, Private <50 students	$466.00	PZB
School/Daycare, Private >51 students	$466.00	PZB
Security Agency, Private (includes one Security Officer)	$233.65	PZB
Security Officer, Private	$34.73	PZB
Service Station (includes Auto Repair)	$517.50	PZB
Services, Not Listed	$233.65	PZB
Swimming Pools, Public	$466.00	PZB
Talent Agency	$466.00	PZB
Taxicabs, each Company or Stand	$357.75	PZB
Telecommunications Company (formerly Telegraph)	$404.00	PZB
Telephone Company	$404.00	PZB
nothing in this chapter will be construed as requiring a license tax for coin-operated		
Theater	$1,616.00	PZB
Plus, for each seat	$2.44	PZB
Travel Bureau/Agency	$466.00	PZB
Trust Agency	$1,348.00	PZB
Unclassified, Business Not Listed	$377.75	PZB
Veterinarian	$466.00	PZB
Veterinary Establishment	$466.00	PZB
TRANSFER FEE:		
Transfer BTR to New Owner or Location	10% of Fee, Max. $25.00	PZB

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DATA PROCESSING SERVICES (LABELS)		
Data Processing/Address Labels Services	$50.00	PZB
Labels	$5.00/sheet	PZB
DEVELOPMENT REVIEW FEES		
ARCHITECTURAL REVIEW FEES:		
ARCOM Application, Major	$2,750.00	PZB
ARCOM Application, Minor	$1,500.00	PZB

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Town of Palm Beach Master Fee Schedule

FALSE ALARM FEES, DIRECT CONNECT BURGLAR:		
16-17 times, each instance	$150.00	FIN
18-23 times, each instance	$300.00	FIN
24-28 times, each instance	$750.00	FIN
29 or more times, each instance	$1,000.00	FIN
FALSE ALARM FEES, FIRE:		
3-4 times, each instance	$250.00	FIN
5-10 times, each instance	$500.00	FIN
11-15 times, each instance	$1,000.00	FIN
16 or more times, each instance	$1,750.00	FIN

PUBLIC SAFETY SERVICES, FIRE-RESCUE		
ANNUAL FIRE & LIFE SAFETY INSPECTION FEES:		
~~Assembly~~		
~~*50 - 299 seating capacity*~~	~~$100.00~~	FR
~~*300 - 1,000 seating capacity*~~	~~$125.00~~	FR
~~*1,001 - 5,000 seating capacity*~~	~~$250.00~~	FR
~~*5,001 and over seating capacity*~~	~~$350.00~~	FR
~~Business Tax Receipts~~	~~$100.00~~	FR
~~Commercial LP Gas Facilities~~	~~$100.00~~	FR
Educational Schools and Day Care		
~~*10,000 sq ft and under*~~ Small 50 students or less	~~$75.00~~ $125.00	FR
~~*10,001 - 20,000 sq ft*~~ Large 51 students or greater	~~$100.00~~ $250.00	FR
~~*20,001 - 50,000 sq ft*~~	~~$250.00~~	FR
~~*50,001 - 100,000 sq ft*~~	~~$300.00~~	FR
~~*100,001 - 200,000 sq ft*~~	~~$350.00~~	FR
~~*200,001 and over*~~	~~$400.00~~	FR
~~Hazardous Materials Facilities~~		
~~*5,000 sq ft and under*~~	~~$125.00~~	FR
~~*5,001 - 15,000 sq ft*~~	~~$175.00~~	FR
~~*15,001 - 30,000 sq ft*~~	~~$275.00~~	FR
~~*30,001 - 100,000 sq ft*~~	~~$325.00~~	FR
~~*100,000 - 200,000 sq ft*~~	~~$425.00~~	FR

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Town of Palm Beach Master Fee Schedule

~~*200,001 - 500,000 sq ft*~~	~~$475.00~~	FR
~~*500,001 and over*~~	~~$525.00~~	FR
~~Health Care, Hospital, Nursing Home, Ambulatory Health Care, Etc.~~		
~~*5,000 sq ft and under*~~	~~$100.00~~	FR
~~*5,001 - 15,000 sq ft*~~	~~$150.00~~	FR
~~*15,001 - 30,000 sq ft*~~	~~$200.00~~	FR
~~*30,001 - 100,000 sq ft*~~	~~$250.00~~	FR
~~*100,001 - 200,000 sq ft*~~	~~$300.00~~	FR
~~*200,001 - 500,000 sq ft*~~	~~$350.00~~	FR
~~*500,001 and over*~~	~~$400.00~~	FR
Lodging, Rooming Houses, Hotels, Dormitories, and Condominiums		
~~*0 - 16 units / rooms*~~ Condo Small 20 units or less	~~$100.00~~ $125.00	FR
~~*17 - 100 units / rooms*~~ Condo Large 21 units or greater	~~$150.00~~ $250.00	FR
~~*101 - 500 units / rooms*~~ Hotel, Transient Lodging Small 10 rooms or less	~~$250.00~~ $125.00	FR
~~*501 and over*~~ Hotel, Transient Lodging Large 11 rooms or greater	~~$300.00~~ $250.00	FR
Marinas and Docks	$75.00	FR
Mercantile, Business and ~~Storage~~ Retail		
~~*5,000 sq ft and under*~~ Business Small 4000 sq ft or less	~~$100.00~~ $125.00	FR
~~*5,001 - 15,000 sq ft*~~ Business Large 4001 sq ft or greater	~~$125.00~~ $250.00	FR
~~*15,001 - 30,000 sq ft*~~ Retail Small 4000 sq ft or less	~~$200.00~~ $125.00	FR
~~*30,001 - 100,000 sq ft*~~ Retail Large 4001 sq ft or greater	~~$225.00~~ $250.00	FR
~~*100,001 - 200,000 sq ft*~~	~~$250.00~~	FR
~~*200,001 - 500,000 sq ft*~~	~~$300.00~~	FR
~~*500,001 and over*~~ Dining, Nightclub, Theater, Assembly	~~$350.00~~	FR
Restaurants, Cafes, and Public Eating Places Small 40 chairs or less	~~$90.00~~ $150.00	FR
~~Temporary Structures~~ Large 41 chairs or greater	~~$75.00~~ $250.00	FR
~~Re-inspections Fee, First~~ Unclassified Businesses or Properties	~~$75.00~~ $125.00	FR
Re-inspection Fee, ~~All Subsequent~~	$125.00	FR
EMS TRANSPORTATION FEES:		
Basic Life Support Transportation Fee	$750.00	FR
Advanced Life Support-Level 1 Transportation Fee	$750.00	FR
Advanced Life Support-Level 2 Transportation Fee	$850.00	FR
Ambulance Ground Mileage, in Addition to Transportation Fee	$12.00/mile	FR

Town of Palm Beach Master Fee Schedule

FIRE PREVENTION FEES:		
Technical Fire Inspections	$250.00	FR
Fixed Fire Suppression Systems	$250.00	FR
Hazardous, Flammable or Explosive Materials		
Fire hydrant flow test witness	$275.00	FR
Bonfire permit	$300.00	FR
Fireworks and pyrotechnic displays permit fee	$2,000.00	FR
Hot work operation permit	$100.00	FR
Public assembly plans review and inspection	~~$50.00~~ $75.00	FR
MISCELLANEOUS FEES:		
Meeting Room Rental-South Fire Station	$28.00/hr	FR
Meeting Room Rental Deposit-South Fire Station (required for rental)	$200.00	FR
SPECIAL ASSIGNMENT (OFF-DUTY) DETAILS FEE:		
Special Assignment Details (3 hour minimum)	~~$70.00/hr~~ $80.00/hr	FR
Special Assignment Details (3 hour minimum) - Premium Days (as defined by Res. No. 176-2015)	~~$100.00/hr~~ $110.00/hr	FR

PUBLIC SAFETY SERVICES, POLICE		
FINGERPRINTING FEES:		
Fingerprinting, Town Resident Civilians (except employee applicants)	$15.00	PD
Fingerprinting, Children	No Charge	PD
MISCELLANEOUS FEES:		
Identification Cards, each (good for 2 years)	$20.00	PD
Passport Photos, for 2 photos	$15.00	PD
SPECIAL ASSIGNMENT (OFF-DUTY) DETAILS FEE:		
Special Assignment Details (3 hour minimum)	~~$70.00/hr~~ $80.00/hr	PD
Special Assignment Details (3 hour minimum) - Premium Days (as defined by Res. No. 176-2015)	~~$100.00/hr~~ $110.00/hr	PD

RECORDS REQUEST FEES (see page 23)		
These costs vary by department and scope of the request. An expanded fee schedule is on page 23.	Based on actual costs	TC

Town of Palm Beach Master Fee Schedule

Owner's Permit, per month, (1 vehicle maximum)	$90.00/per vehicle	PW
CONSTRUCTION PARKING - WORTH AVENUE ONLY:		
Per Space, Per Month or Any Lesser Period (2 spaces max., active loading/unloading and essential construction activities only)	$360.00	PW
DRIVEWAY APPROACH, USE, & EXCAVATION PERMIT FEES:		
Driveway Approach, up to 20 lineal ft width	$180.00	PW
Driveway Approach, 20+ lineal ft width, per lineal ft	$3.60	PW
Delivery of Materials (2 hours or less, will not block a major roadway or a moving lane of traffic.)	$30.00	PW
ROW Use, up to 3 days	$180.00	PW
ROW Use, 4 or more days, per day	$36.00	PW
ROW Use, per month	$540.00	PW
ROW Excavation*, up to 3 days	$180.00	PW
ROW Excavation*, 4 or more days, per day until ROW is completely restored to original or better condition	$36.00	PW
**** ROW Restoration Includes Sidewalks, Medians, and Roads.***		

VIOLATIONS, FINES, PENALTIES, & LATE FEES (ALL)		
BUSINESS TAX RECEIPT ~~LATE FEES:~~ and Fire Prevention & Life Safety Late Fees		
1 - 31 Days Late	10% of Annual ~~BTR~~ Fee	PZB
32 - 61 Days Late	15% of Annual ~~BTR~~ Fee	PZB
62 - 92 Days Late	20% of Annual ~~BTR~~ Fee	PZB
93 Days Or More Late	25% of Annual ~~BTR~~ Fee	PZB
Failure to Pay Within 150 Days of Initial Notice of Tax Due (Owner may also be subject to code enforcement board actions relating to violation of this section and may also be subject to civil actions and penalties, including court costs, reasonable attorney's fees, and additional administrative costs incurred as a result of collection efforts.)	$250.00 **in Addition** to any Other Penalty	PZB
CHARITABLE SOLICITATION PERMIT LATE FEES:		
Late Application, 31-59 Days Before Event:		
Events Estimated to Raise $5,000 or less	125% of permit fee	TC
First Event Estimated to Raise over $5,000	125% of permit fee	TC

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TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 14, 2022

Section of Agenda
General Fund

Agenda Title
1. Review of General Fund Revenues for FY2023
Jane Le Clainche, Director of Finance

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

Presenter

ATTACHMENTS:

No Attachments Available

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 14, 2022

Section of Agenda
Special Revenue Fund

Agenda Title
1. Town-wide Underground Utility Fund

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

ATTACHMENTS:

No Attachments Available

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 14, 2022

Section of Agenda
Debt Service Funds

Agenda Title
Debt Service Funds

Presenter
Jane Le Clainche, Director of Finance

ATTACHMENTS:

No Attachments Available

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 14, 2022

Section of Agenda

Capital Improvement Funds

Agenda Title

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

Presenter

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

ATTACHMENTS:

No Attachments Available

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 14, 2022

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, Assistant Town Manager/Mark Bresnahan, Division Director of Recreation/Wayne Bergman, Director of Planning, Zoning and Building

ATTACHMENTS:

No Attachments Available

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 14, 2022

Section of Agenda
Internal Service Funds

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

Presenter
Jane Le Clainche, Director of Finance

ATTACHMENTS:

No Attachments Available

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 14, 2022

Section of Agenda
Trust and Agency Funds

Agenda Title
1. Pension Funds
2. OPEB Trust

Presenter
Jane Le Clainche, Director of Finance

ATTACHMENTS:

No Attachments Available

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 14, 2022

Section of Agenda
RESOLUTIONS

Agenda Title
RESOLUTION NO. 091-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Approving a Proposed Operating Millage Rate of 2.8966 for the Tentative Fiscal Year 2023 Budget; Approving the Computed Rolled Back Millage Rate of 2.4843 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 2023 Budget and Directing the Town Manager to Transmit this Information to the Property Appraiser of Palm Beach County in Accordance with the Requirement of F.S. 200.065.

Presenter
Jane Le Clainche, Director of Finance

ATTACHMENTS:

- **Resolution No. 091-2022**

RESOLUTION NO. 091-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 2.8966 FOR THE TENTATIVE FISCAL YEAR 2023 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 2.4843 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 2023 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 2023 commencing on October 1, 2022; and

WHEREAS, the Town Council met on July 14, 2022, 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 2023 commencing on October 1, 2022, 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 2.8966 necessary to provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2023 General Fund Budget is hereby approved.

Section 3. The computed rolled-back millage rate of 2.4843 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 14, 2022, 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 22, 2022, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 6. The Town Manager is hereby directed to do all things necessary to comply with the requirements of F.S. 200.065, including, but not limited to, the transmittal of the tentative taxing authority decisions contained within this resolution to the Property Appraiser's Office in the appropriate format required.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 14th day of July 2022.

_____	_____
Danielle H. Moore, Mayor	Margaret A. Zeidman, Town Council President
	_____
	Bobbie Lindsay, Town Council President Pro Tem
	_____
	Julie Araskog, Town Council Member
	_____
ATTEST:	Edward A. Cooney, Town Council Member
_____	_____
Pat Gayle-Gordon, Acting Town Clerk	Lewis S.W. Crampton, Town Council Member

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 14, 2022

Section of Agenda
RESOLUTIONS

Agenda Title
RESOLUTION NO. 092-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Recreation Department Fees for Fiscal Year 2023.

Presenter
Mark Bresnahan, Division Director of Recreation

ATTACHMENTS:

- **Memorandum Dated June 30, 2022, from Mark Bresnahan, Director of Recreation**
- **Resolution No. 092-2022**

TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Jane LaClainche, Director of Finance

FROM: Carolyn S. Stone, Assistant Town Manager
Mark Bresnahan, Recreation Division Director

SUBJECT: FY 2023 Proposed Fee Schedule

DATE: June 30, 2022

The proposed FY23 fee schedule includes recommended increases in all areas - golf, tennis, and recreation center fees.

Golf

Proposed golf green fees have been increased between $4 (regular rate) and $5 (regular weekend and holidays) across the board. These fees were reviewed with Club Caddie, the provider of POS and electronic tee time sheets. Riding cart rentals went up $1 across the board, as did all practice range buckets, and resident annual pass rates between $250 and $750. Dynamic pricing will be used to maximize revenue and increase play during underutilized times.

Tennis

The proposed fee schedule for tennis operations includes a 4% increase in all annual and seasonal fees for residents, and a 5% increase for nonresidents. The previous family rate has been broken into two categories, 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
  - $15.00 increase for a single; $20.00 increase for two resident adults of the same household
- Monthly Pass
  - $15.00 increase for a single; $25.00 increase for two resident adults of the same household
- 3 Month Pass
  - $20.00 increase for a single; $20.00 increase for two residents of the same household
- Daily Pass
  - $4 increase for resident daily, $5 increase for resident guest fee

c: Kirk Blouin, Town Manager
Jay Boodheshwar, Deputy Town Manager
Ryan Reckley, Assistant Director of Recreation
Tony Chateauvert, Golf Manager
Michael Horn, Dockmaster

RESOLUTION NO. 092-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING RECREATION DEPARTMENT FEES FOR FISCAL YEAR 2023.

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 May 12, 2022 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 14th day of July, 2022.

_____
Danielle H. Moore, Mayor

_____
Margaret A. Zeidman, Town Council President

_____
Bobbie Lindsay, Town Council President Pro Tem

_____
Julie Araskog, Town Council Member

ATTEST:

_____
Edward A. Cooney, Town Council Member

_____
Pat Gayle-Gordon, Acting Town Clerk

_____
Lewis S.W. Crampton, Town Council Member

Recreation Department - FY 2023 Proposed Fee Schedule
Exhibit III - Mandel Recreation Center

Fitness Center

Fee Classifications	FY-22 Approved	FY-23 Proposed
3 Month Passes		
Resident Adult	$ 250.00	$ 270.00
Resident 2 Adult (same household)	$ 375.00	$ 395.00
6 Month Passes		
Resident Adult	$ 350.00	eliminate
Resident 2 Adult (same household)	$ 525.00	eliminate
Monthly Passes		
Resident Adult	$ 115.00	$ 130.00
Resident 2 Adult (same household)	$ 170.00	$ 195.00
Annual Passes		
Resident Adult	$ 480.00	$ 495.00
Resident 2 Adult (same household)	$ 720.00	$ 740.00
Daily Passes		
Resident Adult	$ 18.00	$ 22.00
Resident Guest Fee	$ 23.00	$ 28.00

Rental Fees

Fee Classifications	FY-22 Approved	FY-23 Proposed
Class Room	$50/hr.	$50/hr.
Multi-Purpose Room or Game Room (includes patio)	$130/hr.	$130/hr.
Gymnasium/equivalent size	$200/hr.	$200/hr.
Outdoor Patio	Included with Multi-Purpose Room/Game Room	Included with Multi-Purpose Room/Game Room
Deposits	$250 refundable	$250 refundable
Set-up	$100 flat fee	$100 flat fee
Clean-up	$45/hr.	$50/hr.
Additional Staff	$45/hr.	$50/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.

March 14, 2022

Tennis - FY 2023 Proposed Fee Schedule

Fee Classifications	FY-22 Approved	FY-23 Proposed
Annual Passes		
Resident Junior	$264	$275
Resident Adult	$612	$636
Resident 2 Adults, (same household)	$856	$890
Resident Family (up to 5 for family household)		$1,140
Non-Resident Junior	$438	$460
Non-Resident Adult	$1,441	$1,513
Non-Resident 2 Adults (same household)	$2,058	$2,161
Non-Resident Family (up to 5 for family household)		$2,600
Seasonal Passes		
Resident Junior	$185	$192
Resident Adult	$428	$445
Resident 2 Adults (same household)	$599	$623
Resident Family (up to 5 for family household)		$800
Non-Resident Junior	$306	$321
Non-Resident Adult	$1,009	$1,059
Non-Resident 2 Adults (same household)	$1,441	$1,469
Non-Resident Family (up to 5 for family household)		$1,770
Daily Court Passes		
Resident Junior	$10	$11
Resident Adult	$15	$16
Non-Resident Junior	$11	$12
Non-Resident Adult	$17	$19
12 Play Fees		
Resident Junior	$120	$132
Resident Adult	$180	$187
Non-Resident Junior	$132	$139
Non-Resident Adult	$204	$228
Court Rental Fees		
Court Rental Fee (1.5 hr block- during operating hours)	$52	$104
Court Rental Fee (1 hr block during non-operating hours, required staffing fee included)	$72	$144

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

4/7/2022

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 14, 2022

Section of Agenda
RESOLUTIONS

Agenda Title
RESOLUTION NO. 093-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Golf Fees for Fiscal Year 2023.

Presenter
Mark Bresnahan, Division Director of Recreation

ATTACHMENTS:

- **Memorandum Dated June 30, 2022, from Mark Bresnahan, Director of Recreation**
- **Resolution No. 093-2022**

TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Jane LaClainche, Director of Finance

FROM: Carolyn S. Stone, Assistant Town Manager
Mark Bresnahan, Recreation Division Director

SUBJECT: FY 2023 Proposed Fee Schedule

DATE: June 30, 2022

The proposed FY23 fee schedule includes recommended increases in all areas - golf, tennis, and recreation center fees.

Golf

Proposed golf green fees have been increased between $4 (regular rate) and $5 (regular weekend and holidays) across the board. These fees were reviewed with Club Caddie, the provider of POS and electronic tee time sheets. Riding cart rentals went up $1 across the board, as did all practice range buckets, and resident annual pass rates between $250 and $750. Dynamic pricing will be used to maximize revenue and increase play during underutilized times.

Tennis

The proposed fee schedule for tennis operations includes a 4% increase in all annual and seasonal fees for residents, and a 5% increase for nonresidents. The previous family rate has been broken into two categories, 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
  - $15.00 increase for a single; $20.00 increase for two resident adults of the same household
- Monthly Pass
  - $15.00 increase for a single; $25.00 increase for two resident adults of the same household
- 3 Month Pass
  - $20.00 increase for a single; $20.00 increase for two residents of the same household
- Daily Pass
  - $4 increase for resident daily, $5 increase for resident guest fee

c: Kirk Blouin, Town Manager
Jay Boodheshwar, Deputy Town Manager
Ryan Reckley, Assistant Director of Recreation
Tony Chateauvert, Golf Manager
Michael Horn, Dockmaster

RESOLUTION NO. 093-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING GOLF FEES FOR FISCAL YEAR 2023.

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 May 12, 2022 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 14th day of July 2022.

_____
Danielle H. Moore, Mayor

_____
Margaret A. Zeidman, Town Council President

_____
Bobbie Lindsay, Town Council President Pro Tem

_____
Julie Araskog, Town Council Member

_____
Edward A. Cooney, Town Council Member

ATTEST:

_____
Pat Gayle-Gordon, Acting Town Clerk

_____
Lewis S.W. Crampton, Town Council Member

Recreation Department - FY 2023 Proposed Fee Schedule
Exhibit II - Golf Course

Fee Classification	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed
Winter Season (December 1 to April 30)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$53.53	$57.53	$56.53	$61.53	$43.23	$47.23	$46.23	$51.23
Green Fee (after 2:30 p.m. or 9 holes)	$37.52	$41.52	$40.52	$45.52	$33.28	$37.28	$36.28	$41.28
Junior Green Fee	$33.28	$37.28	$36.28	$41.28	$27.52	$31.52	$30.52	$35.52
Junior Green Fee (after 2:30 p.m. or 9 holes)	$23.54	$27.54	$26.54	$31.54	$22.42	$26.42	$25.42	$30.42
12 Play Pass	$565.30	$610.30	$565.30	$610.30	$462.30	$512.30	$462.30	$512.30

Fee Classification	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed
Shoulder Season (November 1 - 30 and May 1 - 30)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$44.20	$48.20	$47.20	$52.20	$37.82	$41.82	$40.82	$45.82
Green Fee (after Noon)	$40.98	$44.98	$43.98	$48.98	$35.86	$39.86	$38.86	$43.86
Green Fee (after 2:30 p.m. or 9 holes)	$31.04	$35.04	$34.04	$39.04	$22.51	$26.51	$25.51	$30.51
Junior Green Fee	$28.49	$32.49	$31.49	$36.49	$23.13	$27.13	$26.13	$31.13
Junior Green Fee (after 2:30 p.m. or 9 holes)	$18.24	$22.24	$21.24	$26.24	$17.27	$21.27	$20.27	$25.27
12 Play Pass	$472.00	$522.00	$472.00	$522.00	$408.20	$458.20	$408.20	$458.20

Fee Classification	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed
Summer Season (June 1 to October 31)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$28.23	$32.23	$31.23	$36.23	$24.10	$28.10	$27.10	$32.10
Green Fee (after Noon)	$25.28	$29.28	$28.28	$33.28	$21.15	$25.15	$24.15	$29.15
Green Fee (after 3:30 pm or 9 Holes)	$21.20	$25.20	$24.20	$29.20	$15.74	$19.74	$18.74	$23.74
Junior Green Fee	$21.20	$25.20	$24.20	$29.20	$15.74	$19.74	$18.74	$23.74
Junior Green Fee (after 4:30 p.m. or 9 holes)	$17.93	$21.93	$20.93	$25.93	$15.74	$19.74	$18.74	$23.74
12 Play Pass	$312.30	$362.30	$312.30	$362.30	$271.00	$321.00	$271.00	$321.00

Fee Classification	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed	FY-22 Approved	FY-23 Proposed
Other Fees	**Winter Rate**	**Winter Rate**	**Shoulder Rate**	**Shoulder Rate**	**Summer Rate**	**Summer Rate**
Riding Cart - Single - Non-Resident	$17.52	$18.52	$17.52	$18.52	$13.55	$14.55
Riding Cart - Single - Resident	$15.19	$16.19	$15.19	$16.19	$11.22	$12.22
Riding Cart - 9 Holes - Non-Resident	$12.62	$13.62	$12.62	$13.62	$10.28	$11.28
Riding Cart - 9 Holes - Resident	$10.28	$11.28	$10.28	$11.28	$8.18	$9.18
Pull Cart	$8.00	$8.00	$8.00	$8.00	$8.00	$8.00
Pull Cart - 9 Holes	$8.00	$8.00	$8.00	$8.00	$8.00	$8.00
Rider Fee	$12.62	$13.62	$12.62	$13.62	$10.28	$11.28

Practice Range						
Small Bucket	$7.51	$8.51	$7.51	$8.51	$7.51	$8.51
Medium Bucket	$13.15	$14.15	$13.15	$14.15	$13.15	$14.15
Large Bucket	$15.95	$16.95	$15.95	$16.95	$15.95	$16.95
12 Large Bucket Program	$160.00	$170.00	$160.00	$170.00	$160.00	$170.00

Club Rentals						
Rental Clubs (Adult)	$32.71	$33.71	$32.71	$33.71	$32.71	$33.71
Rental Clubs (9 holes or Youth)	$23.36	$24.36	$23.36	$24.36	$23.36	$24.36

Special Programs	**Winter Rate**	**Shoulder Rate**	**Summer Rate**
Outings	Rate Plus Management Fee	Rate Plus Management Fee	Rate Plus Management Fee
Leagues	No discount	No discount	No Discount
Re-Play Rate	50% Off Prevailing	50% Off Prevailing	50% Off Prevailing

Fee Classification	FY-22 Approved	FY-23 Proposed
Annual Passes	**Resident Rate**	**Resident Rate**
Annual Pass - Single	$2,500.00	$2,750.00
Annual Pass - Double	$3,200.00	$3,950.00
Annual Pass - Junior	$1,500.00	$2,000.00

- 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.

3/7/2022

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 14, 2022

Section of Agenda
RESOLUTIONS

Agenda Title
RESOLUTION NO. 094-2022 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 2023.

Presenter
Carolyn Stone, Assistant Town Manager

ATTACHMENTS:

- **Memorandum Dated June 19, 2022, from Carolyn Stone, Assistant Town Manager**
- **Resolution No. 094-2022**

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 14, 2022

To: Mayor and Town Council

Via: Kirk W. Blouin, Town Manager

From: Carolyn Stone, Assistant Town Manager

Re: Fiscal Year 2023 Marina Fees
Resolution No. 094-2022

Date: June 19, 2022

STAFF RECOMMENDATION

Staff recommends the approval of Resolution No. 094-2022 amending the Town of Palm Beach Marina fees as outlined in the attached fee schedule.

GENERAL INFORMATION

Fee Schedule
The proposed fee schedule for FY23 includes annual and transient fees. It is recommended that seasonal leases be discontinued for FY23 due to the demand for annual leases. FY 22 rates were advertised as introductory in order for the Town to gauge market demand for the marina and fill slips. Proposed rates have been increased from FY22 and were determined based on demand and market comparison. The attached fee schedule includes FY22 rates compared to the proposed FY23 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: Jane Le Clainche, Director of Finance
Ryan Reckley, Assistant Director of Recreation
Mike Horn, Dockmaster

2023 MARINA RATES

Includes FY23 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
FY2023 Proposed	$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
FY2022 Approved	$1.75	$1.75	$1.75	$1.75	$2.00	$2.00	$2.00	$2.25	$2.25	$2.25	$3.00	$3.00	$4.00	$4.25	$4.25	$4.00	$4.25

TRANSIENT WINTER DAILY (October 1 - May 31)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2023 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
FY2022 Approved	$5.00	$5.00	$5.00	$5.00	$5.00	$6.00	$6.00	$6.00	$6.00	$6.00	$7.00	$7.00	$8.00	$8.25	$8.25	$8.25	$8.25

TRANSIENT WINTER MONTHLY (October 1 - May 31)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2023 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
FY2022 Approved	$4.00	$4.00	$4.00	$4.00	$4.00	$4.80	$4.80	$4.80	$4.80	$4.80	$5.60	$5.60	$6.40	$6.60	$6.60	$6.60	$6.60

TRANSIENT SUMMER DAILY (June 1 - September 30)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2023 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
FY2022 Approved	$2.75	$2.75	$2.75	$2.75	$2.75	$3.00	$3.00	$3.00	$3.00	$3.00	$4.00	$4.00	$5.25	$5.50	$5.50	$5.50	$5.50

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
FY2023 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
FY2022 Approved	$2.20	$2.20	$2.20	$2.20	$2.20	$2.40	$2.40	$2.40	$2.40	$2.40	$3.20	$3.20	$3.25	$3.25	$3.25	$3.25	$3.25

TENDER RATES (Marginal Side Tide), up to 45'	
Winter, October 1 - May 31	
FY2023 Proposed	$100.00 per day, flat rate
FY2022 Approved	$500.00 per month flat rate
Summer, June 1 - September 30	
FY2023 Proposed	$75.00 per day, flat rate
FY2022 Approved	$300.00 per month flat rate

RESOLUTION NO. 094-2023

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 2023.

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

WHEREAS, the Town of Palm Beach offered introductory dockage rates for the inaugural 2022 season;

WHEREAS, the Town of Palm Beach experienced occupancy rates in excess of 95% during the 2022 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 14th day of July 2022.

_____
Danielle H. Moore, Mayor

_____
Margaret A. Zeidman, Town Council President

_____
Bobbie Lindsay, Town Council President Pro Tem

_____
Julie Araskog, Town Council Member

_____
Edward A. Cooney, Town Council Member

ATTEST:

_____
Pat Gayle-Gordon, Acting Town Clerk

_____
Lewis S.W. Crampton, Town Council Member

2023 MARINA RATES

Includes FY23 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
FY2023 Proposed	$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
FY2022 Approved	$1.75	$1.75	$1.75	$1.75	$2.00	$2.00	$2.00	$2.25	$2.25	$2.25	$3.00	$3.00	$4.00	$4.25	$4.25	$4.00	$4.25

TRANSIENT WINTER DAILY (October 1 - May 31)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2023 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
FY2022 Approved	$5.00	$5.00	$5.00	$5.00	$5.00	$6.00	$6.00	$6.00	$6.00	$6.00	$7.00	$7.00	$8.00	$8.25	$8.25	$8.25	$8.25

TRANSIENT WINTER MONTHLY (October 1 - May 31)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2023 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
FY2022 Approved	$4.00	$4.00	$4.00	$4.00	$4.00	$4.80	$4.80	$4.80	$4.80	$4.80	$5.60	$5.60	$6.40	$6.60	$6.60	$6.60	$6.60

TRANSIENT SUMMER DAILY (June 1 - September 30)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2023 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
FY2022 Approved	$2.75	$2.75	$2.75	$2.75	$2.75	$3.00	$3.00	$3.00	$3.00	$3.00	$4.00	$4.00	$5.25	$5.50	$5.50	$5.50	$5.50

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
FY2023 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
FY2022 Approved	$2.20	$2.20	$2.20	$2.20	$2.20	$2.40	$2.40	$2.40	$2.40	$2.40	$3.20	$3.20	$3.25	$3.25	$3.25	$3.25	$3.25

TENDER RATES (Marginal Side Tide), up to 45'	
Winter, October 1 - May 31	
FY2023 Proposed	$100.00 per day, flat rate
FY2022 Approved	$500.00 per month flat rate
Summer, June 1 - September 30	
FY2023 Proposed	$75.00 per day, flat rate
FY2022 Approved	$300.00 per month flat rate

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: July 14, 2022

Section of Agenda
RESOLUTIONS

Agenda Title
RESOLUTION NO. 095-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida Adopting Revised Fees Related to Fire Prevention and Special Assignment Overtime for Police Officer and Fire-Fighter Deployments beginning for Fiscal Year 2023.

Presenter
Jane Le Clainche, Director of Finance

ATTACHMENTS:

- **Memorandum Dated June 27, 2022, from Jane Le Clainche, Director of Finance**
- **Resolution No. 095-2022**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 14, 2022

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Darrel Donatto, Fire Rescue Chief
Jane Le Clainche, Director of Finance

Re: Resolution No. 095-2022 – Fire Prevention Fee Modifications and Special Assignment Overtime Fee Increases.

Date: June 27, 2022

STAFF REQUEST & RECOMMENDATION

Staff requests that the Town Council approve Resolution No. 095-2022 which modifies Fire Prevention Fees and increases the Special Assignment Overtime fees for Police Officer and Firefighter deployments.

GENERAL INFORMATION

Fire Prevention permits and annual life safety inspections are to be set by Resolution. This Resolution revises the category fees for permits and inspections. In addition, it adds two new Business Tax Receipt Categories to allow for fire inspection fees to be collected at the time of issuance of a Business Tax Receipt.

The proposed changes, contained in the attached Exhibit "A", modify fees in the following categories:

- Annual Fire & Life Safety Inspection Fees
- Fire Prevention Fees & Permits
- New/Revised BTR
- Late Fees

In addition, the Resolution increases the Special Assignment Overtime Fees for both Police Officers and Firefighters from $70 per hour to $80 per hour and increases the Premium Day fees from $100 per hour to $110 per hour. The Special Assignment Overtime fees have not been changed since 2012.

FUNDING/FISCAL IMPACT

There will be minimal fiscal impact for the Fire Prevention Fees. The resolution will allow for increased accuracy in the billing and invoicing process for annual inspections.

The Special Assignment Overtime Revenue will increase depending on the number of details the Police Officers and Firefighters are assigned versus FY22. This revenue source fluctuates based on usage. The Police Officers and Firefighters Special Assignment Overtime rate is currently capped at $65 per hour. The cap is proposed to be increased to $75 per hour in order to more effectively fill the demand for Special Assignment Overtime, as they are voluntary work assignments. The fees cover the costs of the services provided by the Town, which have increased since 2012.

Cc: Nick Caristo, Police Chief

Attachments:
Resolution No. 095-2022
Exhibit A

RESOLUTION NO. 095-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, ADOPTING REVISED FEES RELATED TO FIRE PREVENTION AND SPECIAL ASSIGNMENT OVERTIME FOR POLICE OFFICER AND FIRE-FIGHTER DEPLOYMENTS BEGINNING IN FISCAL YEAR 2023.

WHEREAS, the Town Council has adopted the Town of Palm Beach Master Fee Schedule, and

WHEREAS, Town staff has proposed revisions to several of the Fees contained within the Master Fee Schedule.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL of the Town of Palm Beach, Palm Beach County, Florida, as follows:

Section 1. The Master Fee Schedule is revised with the changes to only pages 4, 5, 14, 15, 16 and 18 found on Exhibit "A" (attached).

Section 2. This Resolution shall become effective FY2023.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 14th day of July, 2022.

_____
Danielle H. Moore, Mayor

_____
Margaret A. Zeidman, Town Council President

_____
Bobbie Lindsay, Town Council President Pro Tem

_____
Julie Araskog, Town Council Member

_____
Edward A. Cooney, Town Council Member

ATTEST:

_____
Pat Gayle-Gordon, Acting Town Clerk

_____
Lewis S.W. Crampton, Town Council Member

Town of Palm Beach Master Fee Schedule

Massage Establishment (includes one Massage Therapist)	$466.00	PZB
Merchant, up to 400 sq ft	$197.75	PZB
Merchant, 401 - 2,000 sq ft	$466.00	PZB
Merchant, 2,001 - 4,000 sq ft	$537.50	PZB
Merchant, 4,001 - 8,000 sq ft	$1,075.00	PZB
Merchant, over 8,000 sq ft	$1,616.00	PZB
Mortgage Broker	$466.00	PZB
Mortgage Company	$466.00	PZB
Motor Scooter and Motorcycle Rental	$1,457.00	PZB
Music Service	$466.00	PZB
Nail Registration (FV) or Nail Specialist (FT)	$52.60	PZB
Newspaper (see Publisher)		
Nightclub, with Dance Floor	$1,346.00	PZB
Nightclub, without Dance Floor	$881.00	PZB
Nurse	$466.00	PZB
Nursing Agency (includes one Nurse)	$466.00	PZB
Optician	$466.00	PZB
Optometrist	$466.00	PZB
Parking Garage	$466.00	PZB
Parking Lot (see Chapter 22, Article VI, Parking Lots for further provisions)	$233.65	PZB
Pharmacist (Individual)	$466.00	PZB
Pharmacy (includes one Pharmacist)	$466.00	PZB
Photographer	$233.65	PZB
Physician	$466.00	PZB
Printing Company	$466.00	PZB
Profession, Not Listed	$466.00	PZB
Property Management	$233.65	PZB
Public Relations	$466.00	PZB
Publisher	$466.00	PZB
Real Estate Broker	$466.00	PZB
Rental Dwellings/Multifamily <20 units	$45.25	PZB
Rental Dwellings/Mulitfamily >21 units	$45.25	PZB
Repair Shop (other than Auto Repair)	$466.00	PZB
Restaurant, 40 chairs or less	$233.65	PZB

Town of Palm Beach Master Fee Schedule

Plus, for each chair up to 40	$3.65	PZB
Restaurant, more than 40 chairs	$466.00	PZB
Plus, for each chair	$3.65	PZB
Savings and Loan Association	$1,348.00	PZB
School, Daycare, Private <50 students	$466.00	PZB
School/Daycare, Private >51 students	$466.00	PZB
Security Agency, Private (includes one Security Officer)	$233.65	PZB
Security Officer, Private	$34.73	PZB
Service Station (includes Auto Repair)	$517.50	PZB
Services, Not Listed	$233.65	PZB
Swimming Pools, Public	$466.00	PZB
Talent Agency	$466.00	PZB
Taxicabs, each Company or Stand	$357.75	PZB
Telecommunications Company (formerly Telegraph)	$404.00	PZB
Telephone Company	$404.00	PZB
nothing in this chapter will be construed as requiring a license tax for coin-operated		
Theater	$1,616.00	PZB
Plus, for each seat	$2.44	PZB
Travel Bureau/Agency	$466.00	PZB
Trust Agency	$1,348.00	PZB
Unclassified, Business Not Listed	$377.75	PZB
Veterinarian	$466.00	PZB
Veterinary Establishment	$466.00	PZB
TRANSFER FEE:		
Transfer BTR to New Owner or Location	10% of Fee, Max. $25.00	PZB

DATA PROCESSING SERVICES (LABELS)		
Data Processing/Address Labels Services	$50.00	PZB
Labels	$5.00/sheet	PZB
DEVELOPMENT REVIEW FEES		
ARCHITECTURAL REVIEW FEES:		
ARCOM Application, Major	$2,750.00	PZB
ARCOM Application, Minor	$1,500.00	PZB

Town of Palm Beach Master Fee Schedule

FALSE ALARM FEES, DIRECT CONNECT BURGLAR:		
16-17 times, each instance	$150.00	FIN
18-23 times, each instance	$300.00	FIN
24-28 times, each instance	$750.00	FIN
29 or more times, each instance	$1,000.00	FIN
FALSE ALARM FEES, FIRE:		
3-4 times, each instance	$250.00	FIN
5-10 times, each instance	$500.00	FIN
11-15 times, each instance	$1,000.00	FIN
16 or more times, each instance	$1,750.00	FIN

PUBLIC SAFETY SERVICES, FIRE-RESCUE		
ANNUAL FIRE & LIFE SAFETY INSPECTION FEES:		
~~Assembly~~		
~~*50 - 299 seating capacity*~~	~~$100.00~~	FR
~~*300 - 1,000 seating capacity*~~	~~$125.00~~	FR
~~*1,001 - 5,000 seating capacity*~~	~~$250.00~~	FR
~~*5,001 and over seating capacity*~~	~~$350.00~~	FR
~~Business Tax Receipts~~	~~$100.00~~	FR
~~Commercial LP Gas Facilities~~	~~$100.00~~	FR
Educational Schools and Day Care		
~~*10,000 sq ft and under*~~ Small 50 students or less	~~$75.00~~ $125.00	FR
~~*10,001 - 20,000 sq ft*~~ Large 51 students or greater	~~$100.00~~ $250.00	FR
~~*20,001 - 50,000 sq ft*~~	~~$250.00~~	FR
~~*50,001 - 100,000 sq ft*~~	~~$300.00~~	FR
~~*100,001 - 200,000 sq ft*~~	~~$350.00~~	FR
~~*200,001 and over*~~	~~$400.00~~	FR
~~Hazardous Materials Facilities~~		
~~*5,000 sq ft and under*~~	~~$125.00~~	FR
~~*5,001 - 15,000 sq ft*~~	~~$175.00~~	FR
~~*15,001 - 30,000 sq ft*~~	~~$275.00~~	FR
~~*30,001 - 100,000 sq ft*~~	~~$325.00~~	FR
~~*100,000 - 200,000 sq ft*~~	~~$425.00~~	FR

Town of Palm Beach Master Fee Schedule

~~*200,001 - 500,000 sq ft*~~	~~$475.00~~	FR
~~*500,001 and over*~~	~~$525.00~~	FR
~~Health Care, Hospital, Nursing Home, Ambulatory Health Care, Etc.~~		
~~*5,000 sq ft and under*~~	~~$100.00~~	FR
~~*5,001 - 15,000 sq ft*~~	~~$150.00~~	FR
~~*15,001 - 30,000 sq ft*~~	~~$200.00~~	FR
~~*30,001 - 100,000 sq ft*~~	~~$250.00~~	FR
~~*100,001 - 200,000 sq ft*~~	~~$300.00~~	FR
~~*200,001 - 500,000 sq ft*~~	~~$350.00~~	FR
~~*500,001 and over*~~	~~$400.00~~	FR
Lodging, Rooming Houses, Hotels, Dormitories, and Condominiums		
~~*0 - 16 units / rooms*~~ Condo Small 20 units or less	~~$100.00~~ $125.00	FR
~~*17 - 100 units / rooms*~~ Condo Large 21 units or greater	~~$150.00~~ $250.00	FR
~~*101 - 500 units / rooms*~~ Hotel, Transient Lodging Small 10 rooms or less	~~$250.00~~ $125.00	FR
~~*501 and over*~~ Hotel, Transient Lodging Large 11 rooms or greater	~~$300.00~~ $250.00	FR
Marinas and Docks	$75.00	FR
Mercantile, Business and ~~Storage~~ Retail		
~~*5,000 sq ft and under*~~ Business Small 4000 sq ft or less	~~$100.00~~ $125.00	FR
~~*5,001 - 15,000 sq ft*~~ Business Large 4001 sq ft or greater	~~$125.00~~ $250.00	FR
~~*15,001 - 30,000 sq ft*~~ Retail Small 4000 sq ft or less	~~$200.00~~ $125.00	FR
~~*30,001 - 100,000 sq ft*~~ Retail Large 4001 sq ft or greater	~~$225.00~~ $250.00	FR
~~*100,001 - 200,000 sq ft*~~	~~$250.00~~	FR
~~*200,001 - 500,000 sq ft*~~	~~$300.00~~	FR
~~*500,001 and over*~~ Dining, Nightclub, Theater, Assembly	~~$350.00~~	FR
Restaurants, Cafes, and Public Eating Places Small 40 chairs or less	~~$90.00~~ $150.00	FR
~~Temporary Structures~~ Large 41 chairs or greater	~~$75.00~~ $250.00	FR
~~Re-inspections Fee, First~~ Unclassified Businesses or Properties	~~$75.00~~ $125.00	FR
Re-inspection Fee, ~~All Subsequent~~	$125.00	FR
EMS TRANSPORTATION FEES:		
Basic Life Support Transportation Fee	$750.00	FR
Advanced Life Support-Level 1 Transportation Fee	$750.00	FR
Advanced Life Support-Level 2 Transportation Fee	$850.00	FR
Ambulance Ground Mileage, in Addition to Transportation Fee	$12.00/mile	FR

Town of Palm Beach Master Fee Schedule

FIRE PREVENTION FEES:		
Technical Fire Inspections	$250.00	FR
Fixed Fire Suppression Systems	$250.00	FR
Hazardous, Flammable or Explosive Materials		
Fire hydrant flow test witness	$275.00	FR
Bonfire permit	$300.00	FR
Fireworks and pyrotechnic displays permit fee	$2,000.00	FR
Hot work operation permit	$100.00	FR
Public assembly plans review and inspection	~~$50.00~~ $75.00	FR
MISCELLANEOUS FEES:		
Meeting Room Rental-South Fire Station	$28.00/hr	FR
Meeting Room Rental Deposit-South Fire Station (required for rental)	$200.00	FR
SPECIAL ASSIGNMENT (OFF-DUTY) DETAILS FEE:		
Special Assignment Details (3 hour minimum)	~~$70.00/hr~~ $80.00/hr	FR
Special Assignment Details (3 hour minimum) - Premium Days (as defined by Res. No. 176-2015)	~~$100.00/hr~~ $110.00/hr	FR

PUBLIC SAFETY SERVICES, POLICE		
FINGERPRINTING FEES:		
Fingerprinting, Town Resident Civilians (except employee applicants)	$15.00	PD
Fingerprinting, Children	No Charge	PD
MISCELLANEOUS FEES:		
Identification Cards, each (good for 2 years)	$20.00	PD
Passport Photos, for 2 photos	$15.00	PD
SPECIAL ASSIGNMENT (OFF-DUTY) DETAILS FEE:		
Special Assignment Details (3 hour minimum)	~~$70.00/hr~~ $80.00/hr	PD
Special Assignment Details (3 hour minimum) - Premium Days (as defined by Res. No. 176-2015)	~~$100.00/hr~~ $110.00/hr	PD

RECORDS REQUEST FEES (see page 23)		
These costs vary by department and scope of the request. An expanded fee schedule is on page 23.	Based on actual costs	TC

Town of Palm Beach Master Fee Schedule

Owner's Permit, per month, (1 vehicle maximum)	$90.00/per vehicle	PW
CONSTRUCTION PARKING - WORTH AVENUE ONLY:		
Per Space, Per Month or Any Lesser Period (2 spaces max., active loading/unloading and essential construction activities only)	$360.00	PW
DRIVEWAY APPROACH, USE, & EXCAVATION PERMIT FEES:		
Driveway Approach, up to 20 lineal ft width	$180.00	PW
Driveway Approach, 20+ lineal ft width, per lineal ft	$3.60	PW
Delivery of Materials (2 hours or less, will not block a major roadway or a moving lane of traffic.)	$30.00	PW
ROW Use, up to 3 days	$180.00	PW
ROW Use, 4 or more days, per day	$36.00	PW
ROW Use, per month	$540.00	PW
ROW Excavation*, up to 3 days	$180.00	PW
ROW Excavation*, 4 or more days, per day until ROW is completely restored to original or better condition	$36.00	PW
**** ROW Restoration Includes Sidewalks, Medians, and Roads.***		

VIOLATIONS, FINES, PENALTIES, & LATE FEES (ALL)		
BUSINESS TAX RECEIPT ~~LATE FEES:~~ and Fire Prevention & Life Safety Late Fees		
1 - 31 Days Late	10% of Annual ~~BTR~~ Fee	PZB
32 - 61 Days Late	15% of Annual ~~BTR~~ Fee	PZB
62 - 92 Days Late	20% of Annual ~~BTR~~ Fee	PZB
93 Days Or More Late	25% of Annual ~~BTR~~ Fee	PZB
Failure to Pay Within 150 Days of Initial Notice of Tax Due (Owner may also be subject to code enforcement board actions relating to violation of this section and may also be subject to civil actions and penalties, including court costs, reasonable attorney's fees, and additional administrative costs incurred as a result of collection efforts.)	$250.00 **in Addition** to any Other Penalty	PZB
CHARITABLE SOLICITATION PERMIT LATE FEES:		
Late Application, 31-59 Days Before Event:		
Events Estimated to Raise $5,000 or less	125% of permit fee	TC
First Event Estimated to Raise over $5,000	125% of permit fee	TC