



TOWN COUNCIL MEETING

TOWN OF PALM BEACH

JULY 16, 2026

9:30 AM

TOWN HALL COUNCIL CHAMBERS, 2ND FLOOR | 360 SOUTH COUNTY RD | PALM BEACH, FL 33480

Danielle H. Moore, Mayor
Ted Cooney, President
Lew Crampton, President Pro Tem
Julie Araskog
Nicki McDonald
Bridget Moran

AGENDA

CALL TO ORDER AND ROLL CALL

INVOCATION AND PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

COMMENTS

1. MAYOR AND TOWN COUNCIL MEMBERS
2. PUBLIC - 3 MINUTE LIMIT

For those unable to attend in person: [Submit a written comment](#) [Register to comment virtually](#)

GENERAL BUSINESS

3. Fiscal Year 2027 Proposed Budget
4. **71-2026** A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Approving A Proposed Operating Millage Rate Of 2.6110 For The Tentative Fiscal Year 2027 Budget; Approving The Computed Rolled-Back Millage Rate Of 2.4094 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 2027 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.
5. **72-2026** A Resolution of the Town Council of the Town Of Palm Beach, Palm Beach County, Florida, Amending Golf Fees for Fiscal Year 2026.
6. **73-2026** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Establishing Marina Annual and Transient Dockage Rates for the Fiscal Year 2026.

7. **74-2026** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Recreation Department Fees for Fiscal Year 2026.
8. **75-2026** A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Relating To The Worth Avenue Improvement Project; Providing Authority, Purpose And Definitions And Interpretation; Providing Certain Findings; Establishing A Public Hearing To Consider Approval Of The Assessment Rolls And Reimposition Of The Maintenance Assessments And Their Collection Pursuant To The Uniform Assessment Collection Act; Directing The Provision Of Notice; Providing For Collection Of The Improvement Assessments And Preparation Of An Updated Improvement Assessment Roll; Establishing The Estimated Maintenance Cost And Providing For Imposition Of Maintenance Assessments For The Fiscal Year Beginning October 1, 2026; Directing Preparation Of An Updated Maintenance Assessment Roll; Directing The Method Of Collection; Providing For Revisions To Assessments; Providing Conflicts, Severability, And An Effective Date.
9. **76-2026** A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Relating To Maintenance Of The Peruvian Avenue Improvement Project; Providing Authority, Purpose And Definitions And Interpretation; Providing Certain Findings; Establishing A Public Hearing To Consider Approval Of The Assessment Roll And Reimposition Of The Maintenance Assessments And Their Collection Pursuant To The Uniform Assessment Collection Act; Directing The Provision Of Notice; Establishing The Estimated Maintenance Cost And Providing For Imposition Of Maintenance Assessments For The Fiscal Year Beginning October 1, 2026; Directing Preparation Of An Updated Maintenance Assessment Roll; Directing The Method Of Collection; Providing For Revisions To Assessments; Providing Conflicts, Severability, And An Effective Date.
10. **77-2026** A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Relating To The Collection And Disposal Of Commercial Solid Waste; Establishing The Estimated Assessed Cost Against The Properties That Will Be Benefitted Thereby; Directing The Town Manager To Prepare An Updated Solid Waste Assessment Roll; Establishing A Public Hearing To Consider Approval Of The Assessment Roll And Reimposition Of The Service Assessments And Their Collection Pursuant To The Uniform Assessment Collection Act; Directing The Provision Of Notice; And Providing For An Effective Date.

ANY OTHER BUSINESS

ADJOURNMENT

Access this meeting video on the 'Public Meetings' page at www.townofpalmbeach.com.

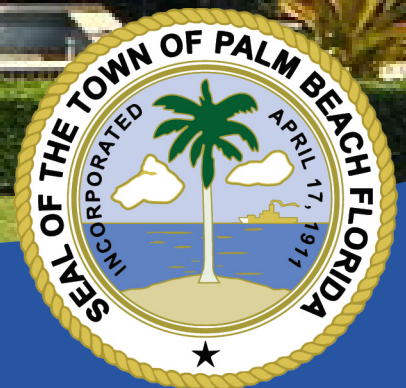
If a person decides to appeal any decision made with respect to any matter considered at this meeting, they will need to ensure that a verbatim record of the proceedings is made for such purposes, which shall include the testimony and evidence upon which the appeal is to be based.

Disabled persons needing accommodations to participate in this meeting should contact the Town Clerk's Office at (561) 838-5416 at least one day prior to the meeting.

FISCAL YEAR
2026-2027

PALM BEACH
Florida

COMPREHENSIVE ANNUAL BUDGET





TOWN OF PALM BEACH, FLORIDA

COMPREHENSIVE ANNUAL BUDGET

FISCAL YEAR 2027 **(October 1, 2026 - September 30, 2027)**

Mayor and Town Council

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

Town Manager

Kirk Blouin
Prepared by the Finance Department
Bob Miracle, Deputy Town Manager
Melissa Ladd, Controller
Aston Rowe, Budget & Payroll Manager
(561) 838-5400

www.townofpalmbeach.com





TOWN OF PALM BEACH ORGANIZATIONAL STRUCTURE

CITIZENS OF PALM BEACH

ELECT



MAYOR
Danielle H. Moore

TOWN COUNCIL



Nicki McDonald



PRESIDENT PRO-TEM
Lew Crampton



Julie Araskog



PRESIDENT
Ted Cooney



Bridget Moran

APPOINTS



TOWN ATTORNEY
Joanne O'Connor



TOWN MANAGER
Kirk Blouin

**ADVISORY BOARD AND
COMMISSIONS**



**DEPUTY TOWN
MANAGER - FINANCE &
ADMINISTRATION**
Bob Miracle



**DEPUTY TOWN
MANAGER - BUSINESS
ENTERPRISE & CULTURE**
Carolyn Stone



**DIRECTOR OF PEOPLE
AND CULTURE**
Gillian Barth



**DIRECTOR OF
PLANNING, ZONING
AND BUILDING**
Wayne Bergman



**DIRECTOR OF PUBLIC
WORKS**
Jason Debrincat



**DIRECTOR OF
RECREATION**
Mark Bresnahan



POLICE CHIEF
Nicholas Caristo



FIRE-RESCUE CHIEF
Sean Baker



**DIRECTOR OF
INFORMATION
TECHNOLOGY**
Andy Jadoo



Introduction.....	1
Organization Structure	3
Table of Contents	5
Budget Message	10
Strategic Plan 2023 - 2028	28
Strategic Plan 2023 - 2028 Tasks	52
Budget Summary.....	73
Budget Summary by Fund Type	74
General Fund.....	75
General Fund Revenues and Expenditures Budget Comparison	76
General Fund Revenues by Type	76
General Fund Expenditures by Type	83
General Fund Expenditures by Function	83
General Fund Expenditures by Department.....	85
Department: Town Manager's Office.....	88
Program: Legislative 111	95
Program: General Government 113.....	98
Program: Administrative Management 121.....	101
Program: Advice and Litigation 122	104
Program: Town Clerk 131	106
Program: Information Technology 125.....	112
Department: People and Culture.....	115
Program: People and Culture 123	116
Department: Finance.....	121
Program: Financial Management 141	126
Program: Procurement and Contacts Management 144.....	128
Department: Planning, Zoning and Building.....	131
Program: Planning and Zoning 211.....	138
Program: Landmarks Preservation 214	140
Program: Fire Prevention 215	142
Program: Code Enforcement 216	144

TABLE OF CONTENTS

Department: Recreation.....	147
Program: Administration 311.....	160
Program: Tennis 312.....	162
Program: Recreation Center 313.....	164
Program: Phipps Ocean Park 314.....	166
Department: Fire Rescue.....	168
Program: Fire Administration 411.....	174
Program: Operations 417.....	176
Program: Training 418.....	179
Program: Ocean Rescue 419.....	180
Department: Police Department.....	183
Program: Administrative Management 421.....	190
Program: Organized Crime Vice and Narcotics 422.....	192
Program: Records Information System Unit 423.....	194
Program: Training and Community Relations Unit 424.....	196
Program: Communication unit 425.....	198
Program: Crime Scene/Evidence unit 426.....	200
Program: Patrol 428.....	202
Program: Criminal Investigation 429.....	204
Program: Parking Control Unit 430.....	207

Department: Public Works	210
Program: Administrative Management 511	221
Program: Street Repair & Maintenance 521	223
Program: Traffic Control 523	225
Program: Street Lighting 524	226
Program: Storm Sewer Maintenance 531	228
Program: Sanitary Sewer Maintenance 532	229
Program: Sanitary Sewer Treatment 533	231
Program: Residential Collection 541	232
Program: Commercial Collection 542	235
Program: Refuse Disposal 543	237
Program: Yard Trash Collection 544	238
Program: Recycling 545	241
Program: Parks 551	243
Program: Facility Maintenance 554	245
Program: General Engineering Services 561	247
Program: Equipment Operation & Maintenance 571	249
Other Programs	252
Program 321: Library Services	253
Programs 611 to 625: Transfers	254
Program 711: Contingent Appropriations	255
Special Revenue Fund	256
Fund 122: Town-wide Underground Utilities	257
Debt Administration	260
Fund 205: 2016A and 2019 Revenue Bonds	266
Fund 206: 2016B Worth Avenue Revenue Bond	267
Capital Funds	268
Fund 307: Pay-As-You-Go Capital Improvement Fund	269
Fund 309: Coastal Management Fund	274
Fund 311: Worth Avenue Maintenance Fund	280

TABLE OF CONTENTS

Enterprise Funds.....	282
Fund 401: Marina Enterprise Fund	284
Fund 402: Par 3 Enterprise Fund	295
Fund 405: Building Enterprise Fund	310
Program: Permit Issuance 212	316
Program: Inspection & Compliance 213.....	319
Internal Service Funds.....	322
Fund 501: Self Insurance Fund (Risk Management).....	325
Fund 502: Self Insurance (Health Benefit).....	327
Fund 320: Equipment Replacement Fund	330
Trust and Agency Funds.....	333
Fund 600: Retirement Fund	334
Fund 610: Health Insurance Trust	349
Appendix.....	353
Authorized Positions.	355
Resolutions.....	364
Resolution 71-2026	367



Budget Message

Town of Palm Beach / FY 2027 Proposed Annual Budget



Town of Palm Beach, Florida

July 16, 2026

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 FY2027 budget is the result of Town Management and department efforts to improve efficiency and apply lean principles townwide. Once adopted, staff will carefully review each expense to ensure it is still necessary, can be deferred, can be managed more efficiently, or is being made in the most cost-effective way.

The Town Team found efficiencies where possible and produced a \$2.7 million surplus in FY2025. The majority of this surplus has been earmarked for projects in FY2027. These projects included additional funding for paving projects for phases completed with the Undergrounding project. For FY2027, we are proposing a budget which contains additional staffing to meet the operational and service needs of the community as outlined by the Town Council and members of Town staff. The slow down in the real estate market continues as additional revenue from property taxes continues to decline. More detail on proposed expenditures and revenues are contained later in the summary. This year staff has been busy implementing new initiatives and working on many significant projects. These include:

- ▶ The Town was named a 2026 South Florida Top Workplaces Winner by the South Florida Sun Sentinel, making it the third year in a row that it was designated a Top Workplace Winner. This award is earned solely through the voices of our employees and their feedback about our leadership, communication, employee engagement, respect, professional development, and organizational values. The Town of Palm Beach was one of only four local government agencies (cities, towns, or municipalities) recognized among the 170 winners.
- ▶ The Town received the 2026 Culture Excellence Award, recognizing excellence in leadership, purpose and values, employee appreciation, well being, work life flexibility, and compensation and benefits.
- ▶ The Town has been recognized with the Government Finance Officers Association's (GFOA) prestigious Triple Crown for Excellence in Financial Reporting for fiscal year 2024. Only 50 government organizations (including municipalities, counties, utility districts, and school districts) in the State of Florida earned this recognition. This distinction is awarded to governments that have received all three of the following GFOA honors:
 - Certificate of Achievement for Excellence in Financial Reporting,
 - Popular Annual Financial Reporting Award, and
 - Distinguished Budget Presentation Award.

- ▶ The IT Department continues to update cybersecurity measures while maintaining and upgrading the IT infrastructure; plus supporting the Town staff.
- ▶ The Town was the recipient of the National Procurement Institute Achievement of Excellence in Procurement Award in 2025 making it the sixth consecutive time the Town has received this award. This prestigious annual award is earned by those organizations that demonstrate excellence by obtaining a high score based on criteria designed to measure innovation, professionalism, productivity, e-procurement, and leadership attributes of the procurement organization. The Town was one of ninety-three cities nationwide and one of thirty-nine cities statewide to achieve this award.
- ▶ The Town received the Florida Association of Public Procurement Officer's Award of Excellence in Public Procurement for the fifth year in a row in 2025. The annual award that recognizes government agencies in Florida that demonstrate exceptional innovation, professionalism, e-procurement, productivity, and leadership
- ▶ Planning, Zoning and Building (PZB) Department implemented the State Milestone Inspection Program, advanced zoning reforms (including four groups of "quick fixes" and ten adopted ordinances) and • Adopted an updated Comprehensive Plan to balance growth and protect quality of life.
- ▶ The Town-wide undergrounding project finished construction of Phase 4 South, Phase 5 North, Phase 5 South, Phase 6 North and South and Phase 7 North during FY26. During FY27 work will continue on Phases 7 South and Phase 8. The entire project is expected to be completed in calendar year 2027. Paving will be done in Phase 7 South and 8 in FY 28.
- ▶ Police modernized traffic and parking enforcement systems to improve safety and convenience for residents and visitors, introduced new anchoring rules and strengthened marine patrols to protect waterways and ensure safe navigation. The department also expanded the Town-wide camera network and launched the Real Time Crime Center, giving officers real-time intelligence that improves safety and speeds response are leading the efforts in implementing the Town's proposed comprehensive parking plan and integrated advanced analytics that resulted in the Criminal Investigations Unit earning national recognition for investigative excellence
- ▶ Fire Rescue has been strengthening community engagement through Public Safety Day, Citizen Fire Academy, and youth programs while receiving various national awards and recognitions, including the American Heart Association's Mission: Lifeline® EMS Gold Plus Achievement Award and the Target: Heart Attack™ Honor Roll, which are among the nation's highest recognitions for prehospital cardiac care. The department has also received recognition for excellence in advanced resuscitation through its evidence-based EMS protocols.
- ▶ The Mandel Recreation Center projections indicate that this year's recreation revenues are expected to be close to the record high figures achieved in fiscal year 2025.
- ▶ The Town has started the implementation of its new ERP system, which is scheduled for completion in fiscal year 2027.
- ▶ Par 3 Pro shop sales set a record of close to \$1 million of retail sales, earning a nomination for National PGA Award in recognition of excellence in merchandising, staff service and overall customer experience.
- ▶ The Town's tennis operation for the first time in history achieved a net operating profit.
- ▶ Town Marina had a net operating of \$10 million with proceeds offsetting the costs of undergrounding and other Town capital project while earning the Clean and Resilient Marina designation, which is awarded to marinas that satisfy the Clean Marina requirements and then demonstrate additional best

management practices that strengthen its ability to prepare for, withstand, and recover from both natural and human-caused disasters.

- IT continues a strategic shift toward Cloud and SaaS-based solutions, aligning with the Town's long-term objective of enhancing system resilience and scalability. Additionally, the expansion of 10G fiber services across Town facilities strengthens network capacity and performance enhancing reliability and real-time data transmission for essential Public Works, Police and Fire Rescue operations.

General Fund

FY27 General Fund Revenues

Property Taxes

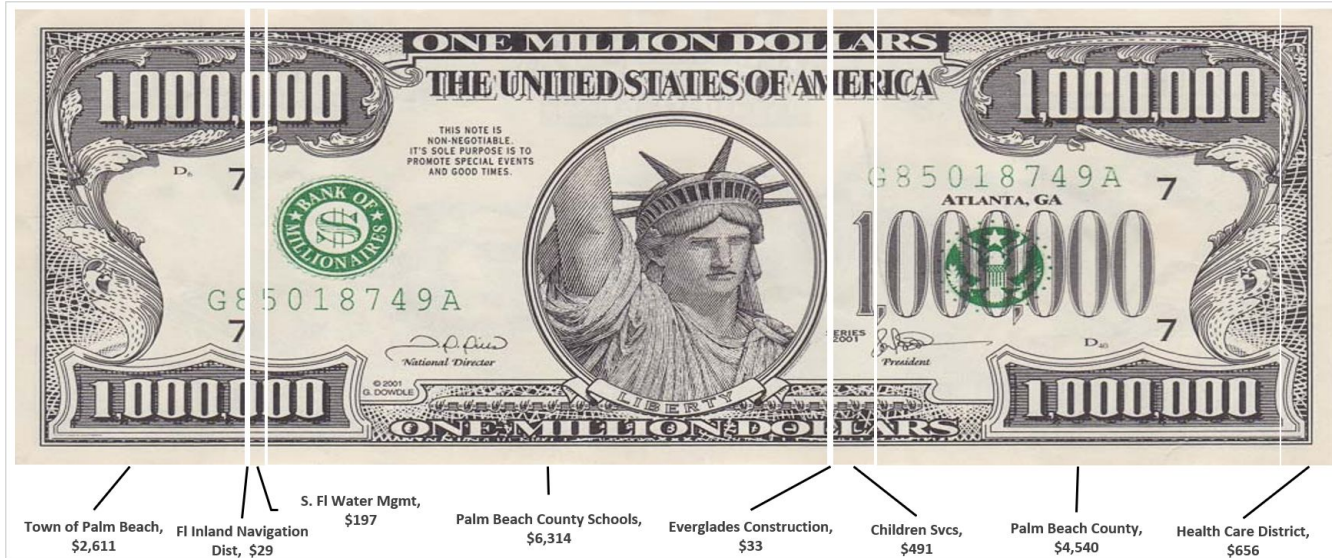
FY26 Property Taxes

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 FY2026 was 17.6%. This means for every \$100 paid in taxes only \$17.60 stayed in the Town.

Below are the taxing districts and the adopted millage rates for FY2026 with the total amount of taxes paid to each of the districts by Palm Beach Property owners. The largest beneficiaries of property taxes paid by Town of Palm Beach property owners are Palm Beach County and the Palm Beach County School District, which together collect 73.0% of all property taxes. The Town of Palm Beach follows with 17.6% while the remaining 9.4% is distributed among other taxing districts.

Taxing Authority	FY26 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	6.3210	\$ 6,321	42.51%	\$ 207,602,858
Palm Beach County	4.5330	\$ 4,533	30.48%	\$ 148,878,936
Palm Beach	2.6110	\$ 2,611	17.56%	\$ 85,754,136
Health Care District	0.6561	\$ 656	4.41%	\$ 21,548,526
Children Services	0.4908	\$ 491	3.30%	\$ 16,119,520
South Florida Water Mgmt	0.1974	\$ 197	1.33%	\$ 6,483,279
Everglades Construction	0.0327	\$ 33	0.22%	\$ 1,073,978
Florida Inland Navigation	0.0288	\$ 29	0.19%	\$ 945,889
Grand Total	14.8708	\$ 14,871	100.00%	\$ 488,407,122

The total taxes paid per million of taxable value in the Town in FY26 was \$14,871, unchanged from FY25. This was primarily due to a decrease in the millage rates for Palm Beach School District and the Health Care District. Of that total taxes paid, \$2,611 stayed in the Town to pay for services and the remaining \$12,260 went to other taxing districts. A breakdown by taxing district for a \$1 million property using the FY26 tax rates is shown on the following chart.



FY27 Millage Rate

Below is a millage rate table that shows the FY27 proposed rate versus the FY26 millage rate. The proposed FY27 millage rate of 2.5345 represents a 2.93% reduction from FY26 and a \$0 increase in taxes per million for homesteaded properties. It also represents a \$155 increase for non-homestead properties based on the 10% cap, as defined by State law, for these properties.

	FY2026 Actual Millage Rate	FY2027 Proposed Millage Rate
Millage Rate	2.6110	2.5345
Tax Revenue	\$ 85,754,137	\$ 90,837,504
Revenue Increase over FY26	n/a	\$ 5,083,367
Millage % Increase/Decrease vs. FY26	n/a	(2.9%)
Homestead Value Increased by 3.0%	\$ 1,000,000	\$ 1,030,000
Town Taxes	\$ 2,480	\$ 2,480
Increase/(Decrease) over FY26	n/a	\$ 0
Non-Homestead Tax Increase (Decrease) Max 10%	n/a	\$ 155

General Fund Revenues

The FY26 revenue budget estimates were conservative. For FY26, to date, some of the revenue sources are exceeding budget expectations. The FY27 proposed revenues represent a moderate increase over FY26. The revenue budget by type for the General Fund for FY27 compared to FY26 is shown on the table below:

Revenue	FY2026	FY2027	FY26 vs FY27 Difference	% Change
Ad Valorem Taxes	\$ 85,754,136	\$ 90,837,504	\$ 5,083,368	5.93%
Non Ad Valorem Taxes	6,930,000	7,130,000	200,000	2.89%
Licenses & Permits	5,873,500	6,060,000	186,500	3.18%
Intergovernmental	1,466,517	1,479,500	12,983	0.89%
Charges for Services	11,284,560	12,362,710	1,078,150	9.55%
Fines and Forfeitures	1,668,000	1,430,500	(237,500)	(14.24%)
Investment Earnings	1,939,667	1,936,628	(3,039)	(0.16%)
Miscellaneous	1,367,500	1,440,000	72,500	5.30%
Transfers from the Enterprise Funds	9,688,024	10,193,738	505,714	5.22%
Transfers from unassigned fund balance for Contingency and Compensated Absences	1,360,000	1,550,000	190,000	13.97%
Total Revenues	\$ 127,331,904	\$ 134,420,580	\$ 7,088,676	5.57%

Significant highlights for General Fund FY27 revenues include:

- ▶ The Property Appraiser's 2026 Preliminary Tax Roll Certification, issued on July 1, 2026, showed existing property taxable values in the Town have risen 8.99% over the prior year. The total taxable value is now \$37,726,741,045.
- ▶ The amount included for property tax represents the taxes generated from millage rate of 2.5345 that represents a \$0 increase per million for homestead property owners.
- ▶ The Non Ad Valorem tax revenue has increased slightly based on current trends.
- ▶ The increase in Licenses and Permits is due to current activity expected to continue into FY27.
- ▶ The Intergovernmental revenue increase is due to improvements in State sales tax receipts.
- ▶ Charges for services increased due to additional paid parking associated with the Town's comprehensive parking plan and recreation fees anticipated to increase with historically high levels of usage.
- ▶ An increase in the Special Assignment Details rate and the implementation of a Marine Special Assignment Details rate.
- ▶ Fines and forfeiture revenue is projected to decrease based on current collection trends.
- ▶ Investment earnings have decreased based on the current interest rate environment.
- ▶ The transfers from the Enterprise Funds represent:
 - A transfer of \$125,000 from the Par 3 Golf Course Enterprise fund, a \$25,000 increase from the previous year,
 - A transfer of \$1,266,211 from the Marina Fund which reflects the allocation of General Fund costs for services such as Finance, People and Culture, the Town Manager's Office, and Public Works.
 - A transfer from the Building Enterprise Fund of \$8,802,527 for services paid for in the General Fund that were provided in support of the building permit process.

- Transfers from fund balance represent transfers for Contingency and the compensated absence payouts for the year.

General Fund Expenditures

General Fund expenditures have increased by 5.57% from FY26. The details by expenditure category are shown in the table below.

Expenditure Category	FY2026	FY2027	FY26 vs FY27 Difference	% Change
Salary and Wages	\$ 38,562,309	\$ 41,292,173	\$ 2,729,864	7.08%
Pension Benefits	16,154,741	16,603,572	448,831	2.78%
Other Employee Benefits	12,258,230	13,213,004	954,774	7.79%
Contractual	18,482,058	20,166,985	1,684,927	9.12%
Commodities	2,292,750	2,467,974	175,224	7.64%
Depreciation	2,261,112	2,970,297	709,185	31.36%
Capital Outlay	670,555	1,670,206	999,651	149.08%
Subtotal Operating Expenditures	90,681,755	98,384,210	7,702,455	8.49%
Library	407,232	419,449	12,217	3.00%
Transfer to the Risk Insurance Fund	2,329,817	2,329,817	-	-%
Transfer to Capital Improvement Program	15,050,000	14,200,000	(850,000)	(5.65%)
Transfer to Equipment Replacement Fund	-	-	-	-%
Transfer to the Debt Service Fund	5,872,774	5,859,010	(13,764)	(0.23%)
Transfer to Coastal Management Fund	7,670,326	7,708,094	37,768	0.49%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	-	-%
Salary Savings	(800,000)	(800,000)	-	-%
Contingency	700,000	900,000	200,000	28.57%
Subtotal Transfers and Contingency	36,650,149	36,036,370	(613,779)	(1.67%)
Total General Fund	\$ 127,331,904	\$ 134,420,580	\$ 7,088,676	5.57%
FTE Totals	397.14	407.15	10.02	2.46%

Highlights for General Fund expenditures are as follows:

Total operating expenditures increased \$7,702,455 or 8.49% from FY26. Total transfers and other expenses decreased \$613,779 or 1.67%. Details of the changes are as follows:

Operating Expenditures:

- ▶ Tentatively, \$2,729,864 has been earmarked to pay for increased salary and wages, and the increase in FTEs allocated to the General Fund of 10.02 (see full description later in the document). This increase also includes merit and step increases and a cost-of-living lump sum payment (COLA). In 2022, the Town adopted a policy using the Social Security COLA calculation as the method to determine the annual COLA rather than focusing on a one-month snapshot, which could result in abnormal spikes. We use the average of the CPI index for the Miami-Ft. Lauderdale-West Palm Beach area for the last three reporting periods. (This CPI index is reported every other month).
 - Using this methodology the COLA for FY27 would be 2.9%. Included in this proposed budget is a 2.9% non-pensionable lump sum payment. Paying out 2.9% as a non-pensionable lump sum would help curb any impacts to the pension fund and assist in keeping salaries in line with the assumptions in the actuarial forecasts.
- ▶ We are also including market adjustments for Police and Fire-Rescue personnel to ensure they remain at the 85th percentile and a 3% market adjustment for General Employee ranges to maintain internal equity and market competitiveness. Additional information regarding compensation changes can be found later in this message under "Compensation Update".
- ▶ The total annual required contribution for the defined benefit plan (DB) and defined contribution (DC) pension benefits increased in the general fund by a total of \$448,831.
- ▶ Other employee benefit costs increased by \$954,774 or 7.79%. Total Town funding for health insurance increased by \$799,997 with \$690,766 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 FY27 are \$19,781.
- ▶ FICA tax increased by \$197,204 due to the increase in the salary budget. The Longevity/Bonus program increased by \$156,866. New employees are not eligible for bonus until they have worked for the Town for 5 years.
- ▶ Included in Other Employee Benefits is the Transfer to the OPEB trust. The transfer to the OPEB trust fund increased by \$47,203.
- ▶ The increase in contractual costs, \$1,684,927, is primarily due to
 - \$330,000 for legal advice and litigation,
 - \$505,882 for public safety equipment costs,
 - \$195,000 for Bank Service Charges
 - \$425,664 for increased utility expenses.

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

- ▶ The increase in commodities of \$175,224 is mostly due to higher vehicle maintenance of \$59,750, and other supply budget increases and decreases.
- ▶ Depreciation/Capital outlay costs increased \$999,651.
- ▶ The funding for the Four Arts Library will increase by \$12,217. This funding is now tied to CPI or 3%, whichever is lower.

Transfers and Other:

- ▶ The transfer to the Risk Fund remains the same for FY27.
- ▶ The annual transfer to the Capital Improvement Fund (CIP) decreased by \$850,000 or 5.65%, to \$14,200,000. This transfer will be used to fund major projects such as:
 - D-2 Drainage project - \$700,000,
 - Paving Phases 7 S - \$2,000,000,
 - 21 Ejector Stations - \$4,000,000
 - A-42, A-43 and E-3 Sanitary Sewer Pump systems - \$5,180,000,
 - Renovating the Police and South Fire Stations - \$1,225,000,
 - Other projects funded from prior year transfers will also be worked on by Public Works in FY27.
- ▶ The transfer to the debt service fund decreased \$13,764.
- ▶ Coastal funding increased by 0% or \$37,768 to \$7,708,094. The transfer will provide funding for:
 - Mid-Town Seawall Replacement,
 - Seawall and Bulkhead repair or replacement
 - Sea Turtle Nesting Monitoring,

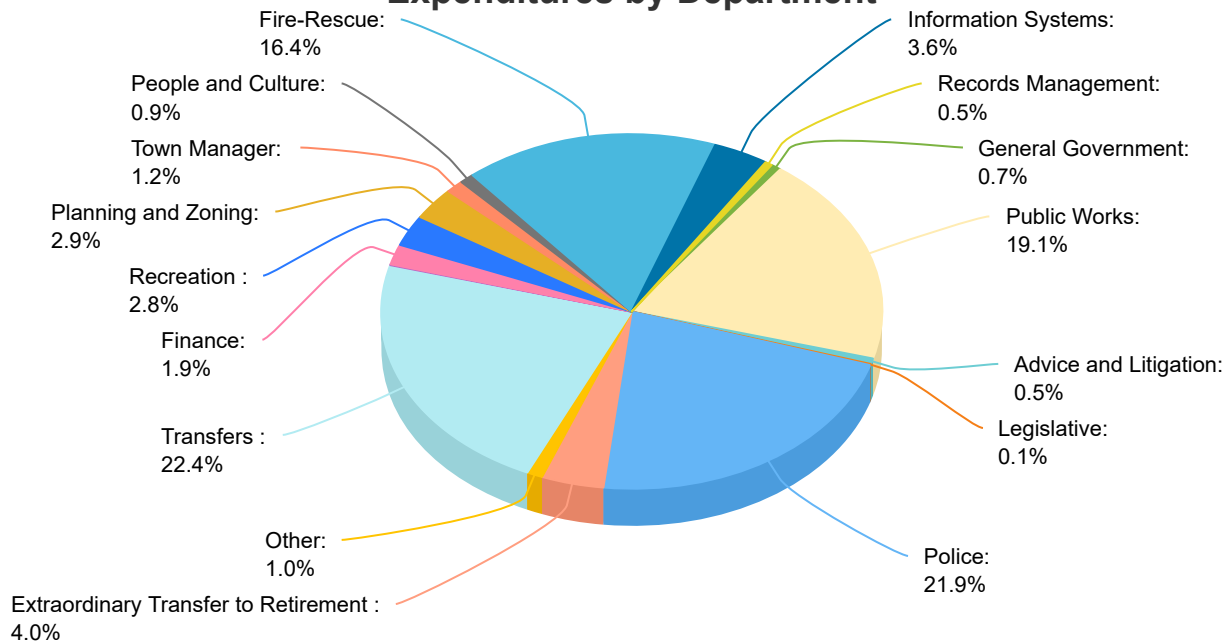
Please see the Coastal Budget section for more information about the budget and forecasted expenditures and revenues.

- ▶ The extraordinary transfer to the retirement fund to accelerate improvements to the UAAL remained at \$5,420,000.
- ▶ Contingency increased by \$200,000 or 28.57%. Absent extraordinary unforeseen circumstances, this amount should be enough to cover unexpected expenditures.

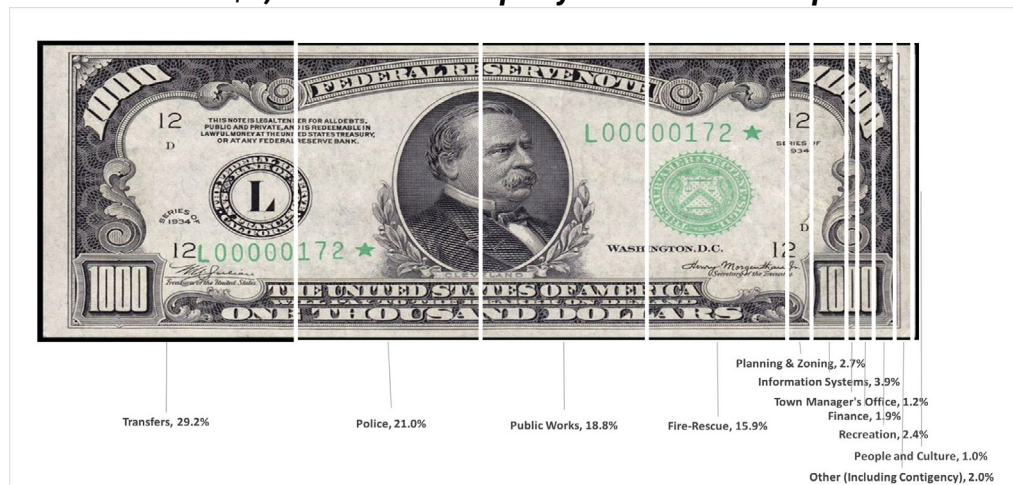
Departmental Expenditures

The three largest departments, Police, Fire-Rescue and Public Works, account for over 57.5% of the Town budget. The transfers mentioned on the prior page account for another 26.4%, for a total of 83.9% of the total Town budget. All other general government and administrative departments make up the balance of 16.1%. The following charts provide a graphic example of expenditures by each department and transfers.

Expenditures by Department



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



General Fund Balance

The General Fund Unassigned Fund Balance as of September 30, 2025, was \$39,710,429. This amount was \$3,136,858 above the policy-required minimum. The FY27 budget includes a transfer of \$900,000 from fund balance to fund contingencies. Estimated compensated absence payouts totaling \$650,000 will be paid from the reserve for compensated absences. Total excess reserves in the Town's remaining funds as of September 30, 2025, were \$16,478,311.

For FY26, revenues are in line with the budget estimates at 87.3% through April, and expenditures are in line with budget estimates at 59.4%.

Compensation Update

People & Culture is in the process of conducting the regular annual market assessment for public safety to ensure that the Town's pay ranges remain at the 85th percentile. All Sworn and certified positions will be included in this study.

Thirty-Three (33) percent of all General employee positions have been studied and the majority required some adjustments to the scale and/or incumbent's salaries. It bears emphasizing that the current market for talent in the public sector is highly competitive, and if the Town wishes to attract and retain exceptional employees, such studies and adjustments will be required over the coming months/years. As planned in FY26, another thirty-three (33) percent of positions will be reviewed in the coming year.

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

Personnel Complement

Total Full Time Equivalent (FTE) positions include full-time and part-time employees (PTNB) with no benefits. The total FTE for all funds for FY27 is 403.050, which is a net increase of 4.415 FTE from the adopted FY26 budget. The increases in FTEs in FY27 are made up of the following changes in full-time and part-time positions:

Department	Roles	# FTEs	Comments
Recreation	Tennis Attendant (Part Time)	(0.435)	Annual Adjustments
Public Works	Landscape Foreman	1.000	Transitioning Landsacping Function to In-House for cost savings
Public Works	Landscaper	2.000	Transitioning Landsacping Function to In-House for cost savings
Building Fund	Building Plan Reviewer	1.000	Reduce review times ensuring compliance with state regulations
Marina	Dock Attendent	0.850	Transition from Part Time to Full Time
Total FTE additions		4.415	

Other Funds

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

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

The Town-wide Underground Utility Project fund accounts for the project costs and associated assessments and borrowings for the project. During FY27 work will continue on Phases 7 South.. The entire project is expected to be completed in FY2027.

The annual transfer of Marina surplus funds to offset prior project deficits will be \$8.0 million in the FY27 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 (\$185,564), and a portion is funded through the Coastal

Management Fund (\$512,778). The non-ad valorem revenue transfer from the General Fund for FY27 is \$5,859,010.

The 2016B Series Revenue Bonds debt service appropriation of \$716,538 is funded through non ad valorem assessments on the property owners within the Worth Avenue Assessment District.

The Town has issued General Obligation bonds for the Underground Utility Project. These bonds shall be payable first from the Underground Utility Project Special Assessments. Total debt service for FY27 on these bonds will be \$4,562,742 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 FY27 will be \$1,996,500 and paid through the Marina fund.

The Town's outstanding debt, as of September 30, 2026 is shown in the table below.

Year Issued	Outstanding Principal Balance September 30, 2026	Purpose
2016A	\$ 35,550,000	First Phase of the ACIP and Refund Outstanding Debt
2016B	\$ 9,160,000	Worth Avenue Commercial District Project
2013	\$ 2,870,000	Remaining Balance on Second Phase of ACIP
2018	\$ 51,075,000	General Obligation Bonds for Townwide Undergrounding Project
2019	\$ 47,425,000	Taxable Refunding Revenue Bonds for Second Phase of the ACIP
2019	\$ 4,095,000	Refunding of Remaining Balance of First Phase of ACIP Debt
2020	\$ 28,350,000	Marina Loan
2021	\$ 8,140,000	General Obligation Bonds for Townwide Undergrounding Project
Total	\$ 186,665,000	

As of September 30, 2026, the Town's net bonded debt will amount to 10.8% of the legal limit of \$1,728,597,726 (5% of preliminary FY27 taxable value of \$37,726,741,045).

Capital Project Funds (307, 309, 311)

Capital Improvement Fund

For FY27, the following items totaling \$18,395,000 are included in the Capital Improvement Fund (307):

- ▶ Undergrounding Phase 7 S - \$2,000,000
- ▶ D-2 Drainage System - \$750,000
- ▶ Structural Upgrades (including Fuel System and Wet Well Light) - \$1,630,000
- ▶ A-42 Sanitary Sewer Bellaria Condominium - \$3,430,000
- ▶ A-43 Sanitary Sewer Atriums of Palm Beach - \$500,000
- ▶ E-3 Sanitary Sewer Garden Road (trail) - \$1,250,000
- ▶ 21 Ejector Stations - \$4,000,000
- ▶ Police and Central Fire Station - \$1,225,000
- ▶ Water Main Improvements (WPB) – \$1,000,000 (Funded by West Palm Beach)
- ▶ Water Feasibility Study - \$100,000

The transfer from the General Fund to the Capital Improvement Fund is \$14,200,000, a decrease of \$850,000 from FY26.

Coastal Management

The Coastal Management Fund (309) is used to fund the construction costs of the coastal projects. The details of the FY27 budget for Coastal Management can be found in the Budget Document. This plan has been updated by Public Works to include estimates for future projects based upon current costs. The plan includes annual operating costs, as well as planned projects. Also included in this budget is annual funding of \$1,000,000 per year for the next ten years for seawall or bulkhead repair or replacement. We are proposing an increase in the annual funding for the coastal program of \$37,768 or 0.49% increase over FY26.

Worth Avenue Special Assessment District

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

Enterprise Funds (401, 402, 405)

Town Marina

Town Marina reopened for new vessels on November 1, 2021. FY26 has been a very successful year. The success is due in part to improvements in branding, marketing, and financial planning. The FY27 revenue budget is projected to increase 5.5%, or \$846,402 to \$16,194,215. The operating expenditure budget has increase 11.1%, or \$368,303 due to a full-time dock attendant added, replacing a part-time dock attendant, to enhance service levels at the Marina. Non operating expenditures include a \$8 million transfer to the Underground Utility Fund.

Par 3 Golf Course

The FY27 fee adjustments include strategic increases to green fees and passes, designed to capitalize on player demand. The Par 3 Golf Course anticipates an operating gross profit of \$1,576,397 prior to depreciation and other below the line expenses. Deductions from the operating profit include transfers for debt service, \$185,564 and contingency, \$184,853.

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. FY26 revenues are trending to be higher than budget and will provide for a surplus. Total revenues for FY27 are conservatively estimated to be \$11,515,000 and total operating expenses are \$14,433,476, which includes a transfer to the General Fund of \$8,781,512, which is for the allocated costs that the General Fund provides to the building permit process. Building permit related revenues have increased by \$1,210,500 due to the anticipated stabilization of building activity. After depreciation of \$95,000 there is a projected reduction in reserves of \$3,296,074.

Internal Service Funds (501, 502, 320)

Risk Fund

The transfer to the Risk Fund (501) remained stable for FY27.

Health Insurance Fund

The transfer from all funds to the Health Insurance Fund (502) has increased \$800,000 or 10% due to recent higher than normal claims experience. Since FY23 the fund has lost \$5,664,371 of fund balance. The increase in health care costs, especially pharmaceuticals, over the last few years will continue for the foreseeable future.

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

Equipment Replacement Fund

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

In FY27, the Equipment Replacement Fund budget continues to include an IT Project Manager position that will be overseeing the implementation of the new Enterprise Resource Planning (ERP) software.

Trust Funds (600 & 610)

Retirement

The FY27 actuarially determined contribution to the Defined Benefit (DB) plan totals \$16,595,900. The contribution increased \$343,499 due to investment returns for FY26 and benefit updates in FY25.

The budget also contains the \$5,420,000 extraordinary contribution to the retirement plan. The funded ratio increased from 73.8% to 76.5% and the unfunded liability decreased from \$104,135,219 to \$97,351,755. Assuming all assumptions are realized the total Town contributions to the retirement system, including the extra Town contributions of \$5.42 million per year, are expected to be in the range of \$22.0 to \$16.8 million over the next 6 years and are then projected to decline to around \$8.5 million in FY35.

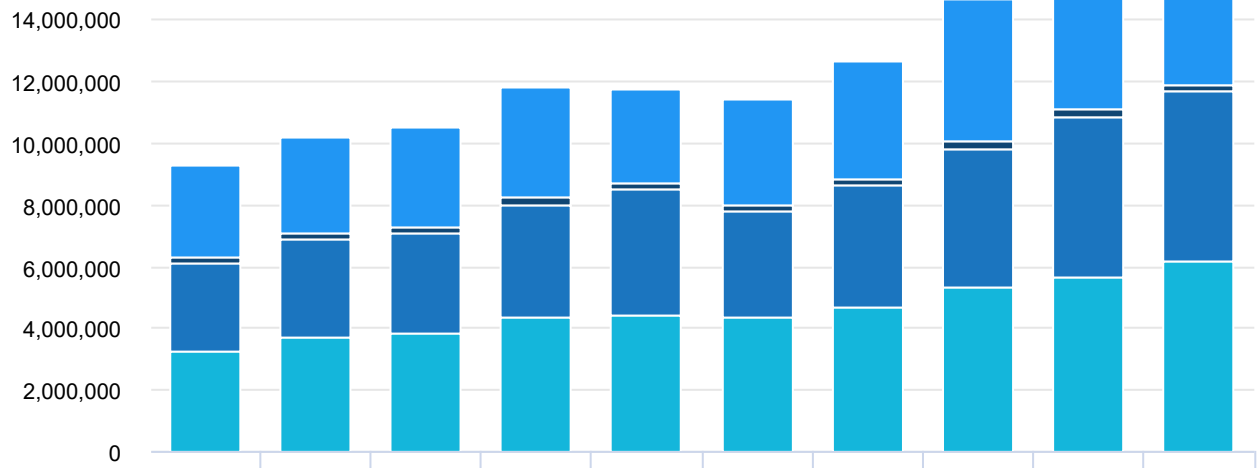
The Town contribution amounts by employee group are shown below versus the FY26 contribution. Legacy plan costs represent \$9,794,464 (60.3%) of the total and the costs for the ongoing plan are \$6,801,436 (39.7%).

Town DB and DC Retirement Contributions

Town Retirement Contributions	FY2026	FY2027	\$ Change	% Change
General Employee DB	\$ 5,176,588	\$ 4,686,437	\$ (490,151)	(9.47%)
Lifeguards DB	241,219	230,546	(10,673)	(4.42%)
Police DB	5,177,219	5,500,556	323,337	6.25%
Fire-Rescue DB	5,657,375	6,178,361	520,986	9.21%
Total DB Contribution	\$ 16,252,401	\$ 16,595,900	\$ 343,499	2.11%
Total DC Contribution	\$ 994,556	\$ 1,054,727	\$ 60,171	6.05%
Total Town DB and DC Contribution	\$ 17,246,957	\$ 17,650,627	\$ 403,670	2.34%

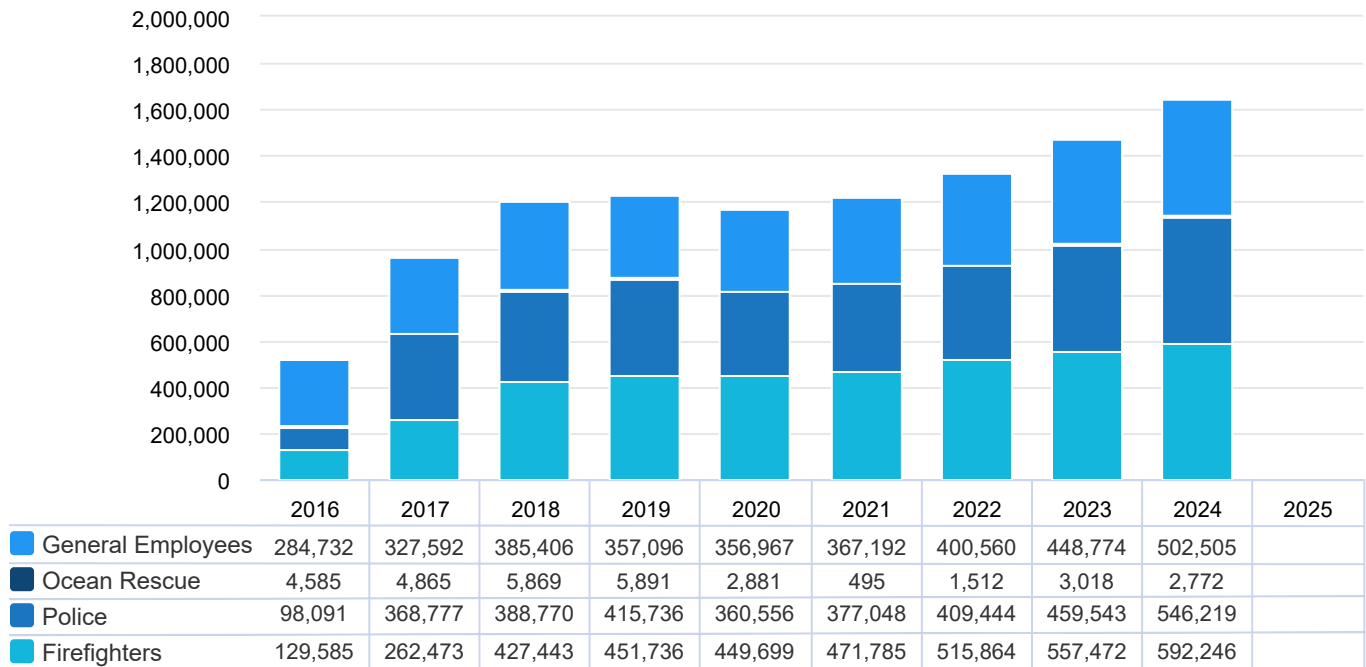
The historical 10-year trend in Town actuarially determined employer contributions (ADEC) for the defined benefit pensions are shown on the chart below.

Employer Contribution (ADEC)



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

Employee Contributions



Based on pension changes, the Town no longer provides a hybrid plan for public safety employees. For General Employees and Lifeguards, the Town contributes a mandatory match of 3% and an optional match of 2% to the Defined Contribution (DC) plan. With recent pension changes employees may opt in to a DC only plan. For general employees and lifeguards the mandatory contribution for this plan is 3% with an employer match of 10%. Public Safety employees opting in for the DC only option contribute 3% and the Town will match 16%. Total employer contributions to the DC plan are shown in the table below:

Employer Defined Contribution Funding

DC Contributions		FY2023 Actual		FY2024 Actual		FY2025 Actual		FY2026 Budget		FY2027 Budget
General	\$	562,798	\$	632,581	\$	699,625	\$	976,850	\$	1,029,948
Lifeguards		2,441		2,361		5,340		16,367		24,988
Total	\$	565,239	\$	634,942	\$	704,965	\$	993,217	\$	1,054,936

OPEB Trust

The actuarially determined transfer to the OPEB trust from the General Fund in the FY27 budget is \$943,811. This amount is \$47,203 more than FY26. The funded ratio in the October 1, 2024 actuarial report was 112.3% at the 5% rate of return.

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

Conclusion

This concludes the executive summary portion of the FY27 budget. Staff will be prepared to answer any questions you may have.

A handwritten signature in black ink, appearing to read "Kirk Blouin". The signature is fluid and cursive, with a long horizontal stroke at the end.

Kirk Blouin
Town Manager
cc: Department Directors





Strategic Plan 2023-2028

Town of Palm Beach / FY 2027 Proposed Annual Budget



Town of Palm Beach **Strategic Plan**

2023-2028
FY2026 Updates



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

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

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

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

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

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

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

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

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

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

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



A Guide to Visualizing Our Strategy

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

Mission:

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

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

Organizational Values:

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

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

Department Icon Key:



FINANCE

Financial Management 141
Procurement & Contracts 144

FIRE RESCUE

Fire Administration 411
Operations 417
Training 418
Ocean Rescue 419

INFORMATION TECHNOLOGY

Information Technology 125

MARINA

Marina Enterprise Fund 401

PALM BEACH PAR 3

Par 3 Enterprise Fund 402

PEOPLE & CULTURE

People & Culture 123

PLANNING, ZONING & BUILDING

Planning & Zoning 211
Landmarks Preservation 214
Fire Prevention 215
Code Enforcement 216

POLICE

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

PROCUREMENT & CONTRACTS

Procurement & Contracts 144

PUBLIC WORKS

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

RECREATION

Administration 311
Tennis 312
Recreation Center 313

RISK MANAGEMENT

Self Insurance Fund 501

TENNIS

Tennis 312

TOWN CLERK

Town Clerk 131

TOWN MANAGER

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



Strategic Priorities and Focus Areas



Community, Culture, and Character



Community Preservation



Quality of Life



Environmental Stewardship



Management of Environmental Threats



Sustainable Management of Town Assets



Mobility and Transportation



On-Island Mobility



Quality of Life



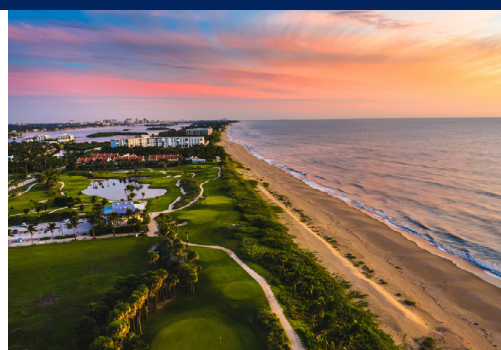
Safe and Resilient Community



Emergency Management



Water Resources



Governmental Leadership and Innovation



Cooperative Relationships



Sound Fiscal Management



Collaborative Town Government



Strategic Priorities and Focus Areas

Community, Culture & Character

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

Environmental Stewardship

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

Mobility & Transportation

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

Safe & Resilient Community

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

Governmental Leadership & Innovation

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



Strategic Plan at a Glance



COMMUNITY, CULTURE, AND CHARACTER



Quality of Life

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



Community Preservation

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

ENVIRONMENTAL STEWARDSHIP



Management of Environmental Threats

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



Sustainable Management of Town Assets

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

MOBILITY AND TRANSPORTATION



On-Island Mobility

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



Quality of Life

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

SAFE AND RESILIENT COMMUNITY



Water Resources

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



Emergency Management

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

GOVERNMENTAL LEADERSHIP AND INNOVATION



Cooperative Relationships

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



Sound Fiscal Management

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



Collaborative Town Government

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



Strategic Priority: **Community Culture and Character**



Strategic Focus Area:

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

Strategic Objectives:

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





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



Strategic Focus Area:

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



Strategic Objectives:

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



Strategic Priority: **Environmental Stewardship**



Strategic Focus Area:

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

Strategic Objectives:

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

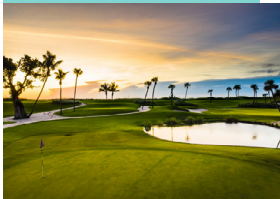




- Increase awareness of environmental landscaping practices.
- Maintain and improve landscaping by standardizing irrigation and inspecting historic trees.
- Ensure environmental crimes and violations of Town Ordinances are enforced.
 - Identify and enforce violations of law and ordinances relating to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



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



Strategic Focus Area:

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



Strategic Objectives:

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





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



Strategic Priority: **Mobility and Transportation**



Strategic Focus Area:

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



Strategic Objectives:

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



Strategic Focus Area:

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



Strategic Objectives:

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



- Implement emerging methods and technologies to enhance pedestrian safety.
 - Remedy Marina parking gate miscues.
 - Install new CradlePoint modems to enhance connectivity for emergency vehicles and improve communications for public safety and traffic management operations.
 - Develop and update GIS map layers for traffic signals and related equipment, including the traffic asset network, parking initiatives, and Lake Trail, to enhance identification and maintenance tracking.
 - Plan and implement GIS asset layer for sidewalk and bike rack assets.
 - Install 10G fiber internet to link with Palm Beach County for traffic management systems.
- Review existing parking inventory to identify opportunities and shortcomings to develop a comprehensive parking management plan.
 - Implement the six-point mobility plan.
 - Explore the expansion of the placard program based on data.
 - Explore valet parking plans to identify the oversaturation of spots.
- Create a resident-focused parking management plan.
 - Deploy parking solution provider.
 - Implement a new marina parking system to replace HUB parking.
 - Bid traffic signs.
 - Install new parking signs for Residential Parking Permit (RPP) and ParkMobile paid parking programs.
 - Implement the parking placard program electronically.
 - Expand paid parking program to Royal Poinciana.
- Enhance traffic flow to meet service levels outlined in the comprehensive plan, and implement traffic mitigation measures for roadways that do not comply with Town standards.
 - Mitigate for traffic impacts on South Lake Drive.
 - Develop and implement a Marina parking enforcement plan with integrated electronic vendor communication.
 - Place service vehicles within marina lots when possible.
 - Issue citations for oversized vehicles in unauthorized areas and without proper credentials.
 - Identify strategies and solutions for truck traffic using the 2021 Truck Logistics Study by Kimley Horn.
 - Enforce all parking ordinances and regulations in the Town of Palm Beach to ensure adequate turnover.
 - Assist with school crossing.
 - Enforce traffic laws.
 - Explore traffic impacts of school zones including Palm Beach Public School Coconut crossing and Palm Beach Day Academy staggered drop-off.
 - Implement actions based on the findings from the parking study.
 - Implement Emergency Operations Plans and proactive measures to ensure effective resource allocation for adequate traffic flow during rush hour and for emergency vehicles.
 - Adjusted bridge opening schedules during peak travel times for all three bridges.
 - Form productive partnerships with local, state, and federal stakeholders to proactively review and address regional transportation challenges, including technology-driven traffic coordination across organizations.



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



Strategic Priority: **Safe and Resilient Community**



Strategic Focus Area:

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

Strategic Objectives:

- Minimize the vulnerabilities of the Town to natural disasters.
 - Complete Townwide Utility Undergrounding (TWUU).
 - Bid TWUU Phase 7 North and South.
 - Finalize design permitting and bid for Phase 8.
 - Complete construction of ongoing phases.
- Establish a modern and secure Information Technology/digital infrastructure that optimizes and coordinates software to meet the increasing demands of Town operations.
 - Enhance digitalization by converting all existing paper records townwide into secure and easily accessible digital formats.
 - Deploy the multi-factor authentication, DUO.
 - Install new Townwide network infrastructure.
 - Ensure redundant internet connections include additional fiber circuits and Starlink.
 - GIS planning and implementation of asset layers in various software, including the Tyler Technologies Computer Aided Dispatch (CAD), Fire Hydrants Annual PM, CrisisTrack Software GIS Layer Update, WinCan Sewer Pipe Video Uploads, asset management of Water Resources in Lucity, Townwide AEDs, IT Fiber Network, and Public Works-owned Fire Extinguishers.
 - Streamline FEMA reimbursement applications by ensuring comprehensive documentation for all claimed expenses to prevent denials, using Crisis Track and F-ROC software.
 - Optimize interactive emergency service software solutions, such as the Town's first-in-county use of Prepared Live.
 - Operationalize a state-of-the-art public safety communication command center.
 - Optimize self-serve options and information resources on the internal TownNet site.
 - Utilize advanced technology to gather evidence at crime scenes and in controlled laboratory settings, aiding crime prevention through the identification of suspects via fingerprint and DNA analysis.
 - Modernize a modern fingerprint lab with ALS.
 - Employ innovative measures to gather and analyze intelligence proactively.
 - Upgrade the outdated CAD/RMS system with advanced technology.
 - Upgrade sUAS Drone program hardware and software using FDLE-provided grant funds.
 - Leverage Axon BWC, In-Car Video, Interview Room, and drone solutions to streamline operations and provide effective oversight.





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



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



Strategic Focus Area:

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

Strategic Objectives:



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



Strategic Priority: **Governmental Leadership and Innovation**



Strategic Focus Area:

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

Strategic Objectives:

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





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



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



Strategic Focus Area:

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

Strategic Objectives:



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



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

Strategic Focus Areas:

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

Strategic Objectives:

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



- Maintain a public-facing Future Land Use Map and GIS Map Series on the Town's website.
- Intergovernmental Plan Amendment Review Committee (IPARC) participation on the Executive Committee and Issues Forum.
- Request to appoint Town representatives to County advisory committees.
- Participate in the Lake Worth Lagoon Steering Committee in relation to the Florida Department of Environmental Protection's program for the Lake Worth Lagoon Ecosystem Management Area.
- Participate in the County's Multijurisdictional process and planning framework to provide for a county-wide vision for transportation and mobility that safely connects people to places.
- Address regional and state significance issues in coordination with the Treasure Coast Regional Planning Council, South Florida Water Management District, and state and federal agencies.
 - Continued coordination with the United States Coast Guard to reduce bridge openings during rush hour.
 - Pursue appointing a member of the Town Council or a Commission member to the Business Development Board of Palm Beach County and the Palm Beach County Chamber of Commerce.
 - Coordinate with the Florida Department of Transportation (FDOT), Palm Beach County, West Palm Beach, and other communities to minimize transportation impacts to the Town through active participation in the Palm Beach TPA Technical Review Committee.
 - Coordinate with the Palm Beach School District.
- Create an informed community about emerging topics within the Town, County, and State.
 - Develop and implement a system for legislative tracking to monitor and manage policy changes effectively.
 - Train and update staff on legal and regulatory compliance.
 - Develop website content for county, state, and federal resources.
 - Network and collaborate with Palm Beach County professional peers through participation, education, and coordination.
 - Create two southbound lanes on North County Road from 3:00 PM to 5:00 PM to improve traffic flow and prevent blockages, with appropriate staffing and resources.



Strategic Plan 2023-2028 Tasks

Town of Palm Beach / FY 2027 Proposed Annual Budget

Strategic Tasks: **Community Culture and Character****Strategic Focus Area:**

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

Maximize the use of technology for community safety and awareness.	ONGOING
Expand the Town's camera system over the next two years.	IN PROGRESS
Implement high visibility patrol and specialty unit operations.	ONGOING
Conduct inspections for code compliance across the Town.	ONGOING
Expand Direct Connect users to improve alarm response for residents and businesses while reducing resources allocated to false alarms.	TO DO
Deliver community enhancement projects.	IN PROGRESS
Renovate Phipps Ocean Park.	IN PROGRESS
Complete the North Fire Station Renovation Project.	COMPLETE
Maintain services during renovations, preserving historical value while meeting budget and timeline goals.	COMPLETE
Beautify the Royal Poinciana Way medians, N County Road canopy, Park Ave park	IN PROGRESS
Create a town-wide culture among employees that mirrors the community's culture of graciousness, kindness, and exceptionalism through operational alignment of the Town's Vision, Mission, Values, and Strategic Plan.	ONGOING
Continue to hire and promote top individuals focused on abilities and exceptional customer service.	ONGOING
Revise the hiring process to identify top talent.	IN PROGRESS
Revise the promotional process to identify the most qualified individuals.	TO DO
Align People & Culture Strategic Plan with the Town of Palm Beach Strategic Plan.	COMPLETE
Reinforce the importance of Town values in performance management (onboarding, workforce planning, progression, and performance).	ONGOING
Operate the marina in alignment with the culture and character of the Town of Palm Beach.	ONGOING
Design a customer survey to measure the boater's experience and alignment to Town's culture.	COMPLETE
Host an annual Captain's Luncheon in alignment with the Town's culture to express appreciation for our customers	ONGOING
Support the community to live happier, healthier, and longer lives.	ONGOING
Enhance and expand emergency medical care provided within the Town of Palm Beach by exploring specialized ambulances for stroke and cardiac patients.	IN PROGRESS
Focus public education efforts on common medical emergencies in Town, such as falls, stroke, and ST-elevation myocardial infarction (STEMI) heart attacks.	IN PROGRESS
Ensure the delivery of exceptional medical care to our community.	ONGOING
Intradepartmental coordination of contract staffing management for recreation, tennis, golf, and marina maintenance and improvements.	COMPLETE
Renovate the original golf shop to improve player experience and restaurant operations.	TO DO
Enhance the experience for customers at practice facilities (driving range/putting practice areas).	COMPLETE



Strategic Tasks: Community Culture and Character

GIS - Update map layers for community culture, historical sites, and landmarks, including landmark and zoning web applications, monument assets, ADA ramp assets, and existing paper town maps.	COMPLETE
Create and prepare new maps in support of the Comprehensive Plan.	ONGOING
Update youth and adult programming and seek partnerships as needed.	ONGOING
Collaborate programming with partners including Rush Soccer, and Perseverance Basketball.	ONGOING
Solicit program and facility feedback using online reviews, in-person comments, and surveys.	ONGOING
Ensure Fire Rescue has sufficient in-house instructors.	ONGOING
Meet and exceed American Heart Association standards for EMS-related activities.	ONGOING
Maintain the highest national ISO rating to keep our fire and rescue services in the top 10% nationwide.	ONGOING
Ensure firefighters receive ongoing company-level training, both online and in-person, and maintain certification.	ONGOING
Ensure all firefighter Emergency Medical Technicians and Paramedics are 100% certified in Tactical Emergency Casualty Care and Basic Life Support.	ONGOING
Ensure all firefighters complete the annual ISO Class 1 Fire Suppression Rating System (FSRS) compliance training.	ONGOING
Implement medical and equipment industry standards and best practices for community care.	ONGOING
Update all Emergency Medical Services (EMS) procedures under the advisement of the Town's medical director.	COMPLETE



Strategic Focus Area:

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

Complete and implement the Comprehensive Plan and Zoning Code review.	IN PROGRESS
Adopt and implement the Town's Comprehensive Plan.	ONGOING
GIS - Develop mapping for planning purposes.	ONGOING
Review, update, and adopt the Town's zoning code revisions.	ONGOING
Implement communication and education post-adoption of comprehensive plan and zoning code review.	TO DO
Support and preserve historical sites and landmarks.	ONGOING
GIS - Support for historical sites and landmarks Inventory	ONGOING
Adopt and enforce the required ordinances and resolutions.	ONGOING
Implement historic preservation programs for landmarks, districts, and significant buildings.	ONGOING
Review properties for potential landmarking and historically significant designations.	ONGOING
Implement public visibility layers for landmarked properties, districts, and historically significant buildings.	ONGOING
Assist owners of landmarked and historically significant properties with rehabilitation projects during the permitting process.	ONGOING
Plan and manage growth and redevelopment to maintain Palm Beach's small-town feel and integrity as a distinctive, vibrant coastal community.	ONGOING



Strategic Tasks: **Community Culture and Character**

Enforce state statutes related to moorings in the intracoastal waterway.	ONGOING
Develop a town wide donor and recognition signage policy	TO DO
Educate the public on Town ordinances to enhance compliance and property values.	TO DO
Preserve and manage historic resources with aesthetic or architectural character.	ONGOING
Streamline the development review and permit process.	COMPLETE



Strategic Tasks: Environmental Stewardship



Strategic Focus Area:

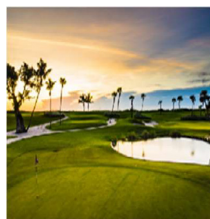
Management of Environmental Threats | The Town creates resilience to environmental (natural and man-made) threats by identifying and planning for immediate and future threats such as climate change impacts, pollution from pesticides and chemicals, invasive species, sewage/stormwater/garbage impacts,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

Make land-related decisions harmoniously with the natural environment, always considering green space, beautification, and impacts on habitats and wildlife.	IN PROGRESS
Coordinate with the Florida Fish and Wildlife Commission (FWC) to develop Sea Turtle Rescue response plans and assess certification options for Town responders.	TO DO
GIS - Comprehensive Plan Application	TO DO
Coordinate with Federal, State, County, and adjacent municipalities or agencies to protect and restore the existing coastal dune system and beaches along the Town's beachfront and establish standards to minimize impacts resulting from beach erosion.	TO DO
Review and update adaptive safeguard methods identified through the Town's Coastal Flood Vulnerability Assessment.	IN PROGRESS
Revise the Level-Up Palm Beach Coastal Resilience Implementation Plan to incorporate input from the Mayor and Town Council, as well as new data, in order to effectively mitigate potential impacts on both public and private property.	IN PROGRESS
Seek state funding for capital improvement projects aligned with the Level-Up Palm Beach Coastal Resiliency Implementation Plan.	IN PROGRESS
Implement a long-term coastal protection plan.	IN PROGRESS
Construct shore protection projects following the Coastal Management Program's adopted 10-year long-term plan.	IN PROGRESS
Monitor Beach Management Agreement (BMA) permit and obtain required Federal permits.	IN PROGRESS
Implement an asset and aerial imagery database of Coastal Management.	COMPLETE
Replace the Mid-Town Seawall including the contractor selection process, green space development, permitting, Architectural Commission approval, and bidding for the most qualified contractor.	IN PROGRESS
Protect and restore biodiversity across ecosystems (coastal, marine, terrestrial, and water) through education and healthy landscape practices.	TO DO
Removal of illegal moorings in the intracoastal waterway	IN PROGRESS
GIS - Implement asset layers of Recreation, Par-3, Phipps Ocean Park, and Marina assets.	COMPLETE
Ensure safe operations and minimize light pollution in coastal areas during sea turtle nesting season.	ONGOING
Manage and maintain street lighting, including preventative maintenance.	ONGOING
Provide efficient yard waste collection and disposal service in a timely manner.	ONGOING
Educate residents and businesses about recycling benefits to boost recycling volumes.	ONGOING
Maintain and improve landscaping effectively by standardizing the irrigation system and inspecting historic trees.	ONGOING
Ensure environmental crimes and violations of Town Ordinances are enforced.	TO DO



Strategic Tasks: **Environmental Stewardship**

Identify and enforce violations of law and ordinances relating to environmental crimes (e.g., illegal dumping, stormwater violations, sea turtle-related rules).	TO DO
Perform proactive patrols with Police Officers and Code Enforcement Officers to identify and prevent environmental crimes.	TO DO
Reduce the environmental impact of Fire Rescue operations.	TO DO
Replace gas-powered tools with electric alternatives, reducing emissions and improving reliability.	ONGOING
Convert small gas equipment into battery-powered equipment.	ONGOING
Replace environmentally harmful and older formulations of firefighter foams with newer, non-toxic alternatives.	COMPLETE
Improve exhaust capture technologies for all diesel vehicles.	ONGOING
Keep bees and sell Hole in One Honey at par 3 to demonstrate environmental commitment.	ONGOING
Living Shoreline (FIND grant pursuit)	TO DO



Strategic Focus Area:

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

Enhance technology and prioritize digital solutions to minimize environmental impact while promoting paperless and cloud-based transactions, activities, and operations.	IN PROGRESS
Implement the agenda and meeting management software transition.	COMPLETE
Reduce printed forms and transition to an electronic workflow of documents.	IN PROGRESS
Transition to a centralized network printer.	IN PROGRESS
Implement paperless marina contracts with digital signatures.	COMPLETE
Implement Play by Point and DaySmart for online booking.	COMPLETE
Convert EMS and Fire protocols, procedures, and standard operating guidelines to electronic format.	COMPLETE
Digitize training forms, including sign-in rosters, school forms, and acting forms.	IN PROGRESS
Streamline permitting efficiency for public and private projects by integrating with the online permitting software EPL.	IN PROGRESS
Implementation of Enterprise Resource Planning (ERP)/ Human Resources Information System (HRIS).	IN PROGRESS
Reduce and recycle electronic waste, including equipment, batteries, shipping, and packing materials.	IN PROGRESS
Place receptacles in Town Facilities and schedule pickups with vendors.	TO DO
Upgrade, configure, dispatch, and train field devices (iPads) for more efficient and effective management of Public Works operations.	IN PROGRESS
Upgrade CentralSquare's Enterprise Asset Management (CS EAM) powered by Lucy work management application for Public Works to log, manage, track, and execute appropriate actions to maintain a safe and clean Town.	IN PROGRESS



Strategic Tasks: Environmental Stewardship

Upgrade data center to reduce energy utilization by consolidating and using more energy-efficient technology.	TO DO
GIS - Update irrigation infrastructure data.	COMPLETE
Plan and implement EAM GIS Asset Management.	COMPLETE
Identify and implement standards aligned with the Town's Green Initiative, such as smart irrigation, energy-efficient equipment, and implementing Integrated Pest Management (IPM) in Town parks, fields, and golf courses.	ONGOING
Promote procurement practices that prioritize purchasing green products by adjusting purchasing requirements and sourcing products that align with green initiatives for sustainability.	TO DO
Assist departments in the funding and procurement of electric vehicles and charging stations.	ON HOLD
Examine charging stations infrastructure at the Police, Public Works, and Australian parking lots.	COMPLETE
Utilize less paper	TO DO
Optimize the online platform, eProcurement.	TO DO
Optimize the online platform, eContract Management.	TO DO
Complete employee file digitization.	IN PROGRESS
Increase awareness of environmental landscaping practices.	TO DO
Earn the Clean Marina Designation.	ONGOING
Implement measures to enhance the marina's environmental sustainability.	ONGOING
Relocate marina trash compactor and recycling to enhance aesthetics for area residents.	IN PROGRESS
Champion Townwide transition away from single-use plastics throughout the workplace.	TO DO
Reduction of plastic utensils.	TO DO
Discontinue single-use plastics.	COMPLETE
Identify areas affected by nematodes and replace the soil in those areas to minimize chemical use when rebuilding bunkers or re-leveling tees.	ONGOING
Expand native/non-mow areas on the golf course to reduce carbon emissions and increase wildlife habitat.	ONGOING
Construct a properly designed chemical mixing station along with a washdown area for equipment.	COMPLETE
Continue to explore advancements in farming and agricultural technology to enhance efficiency in the course.	ONGOING
Install sensors on mowers and equipment to measure water content, aiming to reduce water usage.	COMPLETE
Transition most hand and backpack blowers to electric models, keeping gas blowers for special occasions.	COMPLETE
Transform the flower beds at the front of the clubhouse and the parking lot into butterfly gardens.	ONGOING
Eliminate invasive plant species from the golf course and replace them with native plants.	ONGOING
Introduce electric robot mowers gradually to decrease emissions and reduce noise pollution.	ONGOING
Implement robotic mowers at Seaview Park to handle vast majority of mowing in the park.	COMPLETE
Replace gas-powered field mowers with electric.	ONGOING
Maintain the keeping of bees to promote pollinators and butterflies at the Par 3 (Hole in One Honey).	ONGOING

Strategic Tasks: **Environmental Stewardship**

Explore adding an osprey nest to the course and the installation of a monitoring camera.	TO DO
GIS - Plan and implement GIS asset database of Town-wide irrigation asset network.	COMPLETE
Effectively and economically maintain Town grounds and rights-of-way while enhancing their appearance adhering to the Town's Green Initiative Program.	ONGOING
Explore natural landscaping opportunities.	IN PROGRESS
Preserve natural vegetation and trees.	ONGOING
Explore opportunities to support the Town's Green Initiatives.	IN PROGRESS
Explore native plant education and gardening.	IN PROGRESS
Provide educational opportunities on native plants and environmental best practices through the website in collaboration with community partners.	TO DO
Optimize the replacement of vehicles and equipment with environmentally friendly options while verifying vendor's information to limit the town's liability.	ONGOING
Kindness Rock Garden Project.	ONGOING
Propagate native flora and fauna at Lake Drive Park.	TO DO
Implement best practices to enhance efficiency by standardizing equipment, industry labor, and materials.	TO DO
Maintain Town-owned buildings, structures, and facilities efficiently, safely, and cost-effectively for the public and Town employees.	ONGOING
GIS - Comprehensive Utility Application	IN PROGRESS
GIS - Town-owned building drone inventory	IN PROGRESS
GIS - Capital Improvement Projects (CIP) Application	TO DO
Systematically replace existing lighting with energy-efficient LED lighting.	COMPLETE
Replace old lavatory faucet systems with water-saving systems.	COMPLETE



Strategic Tasks: Mobility and Transportation



Strategic Focus Area:

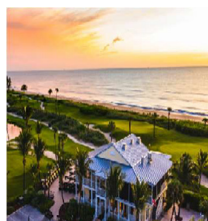
Quality of Life | Our lifestyle is sustained by the preservation of our community's beauty through its built and natural environment, management of traffic, parking, and mobility impacts, enjoyment of cultural, recreational, and educational opportunities, expectations for respectful community conduct,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

Enhance traffic flow to meet service levels outlined in the comprehensive plan, and implement traffic mitigation measures for roadways that do not comply with Town standards.	IN PROGRESS
Form productive partnerships with local, state, and federal stakeholders to proactively review and address regional transportation challenges, including technology-driven traffic coordination across organizations.	ONGOING
Have Town representation on WPB Go transportation committee	COMPLETE
Regularly communicate with and create partnerships with USACE, USSS, USCG, Town's Federal Representatives, City of West Palm Beach, Palm Beach County to ask for relief to bridge openings, road closures, and other issues that increase traffic	ONGOING
Seek a seat on Palm Beach County's Transportation Planning Agency	CANCELLED
Collaborate with Palm Beach County governmental professionals	ONGOING
Coordinate community-wide traffic mitigation efforts.	ONGOING
Assess, develop, and implement a system for tracking and addressing complaints related to road closures and other high-visibility issues.	IN PROGRESS
Implement traffic@townofpalmbeach to receive suggestions from constituents on ways to improve traffic	COMPLETE
Create and deploy key messaging related to "Don't Block the Box" and resident employee scheduling	COMPLETE
Create a resident-focused parking management plan.	IN PROGRESS
Implement actions based on the findings from the parking study.	TO DO
Mitigate for traffic impacts on South Lake Drive.	ONGOING
Develop and implement a Marina parking enforcement plan with integrated electronic vendor communication.	ONGOING
Place service vehicles within marina lots when possible.	ONGOING
Issue citations for oversized vehicles in unauthorized areas and without proper credentials.	ONGOING
Review existing parking inventory to identify opportunities and shortcomings to develop a comprehensive parking management plan.	ONGOING
Implement the six-point mobility plan.	ONGOING
Explore the expansion of the placard program based on data.	TO DO
Explore valet parking plans to identify the oversaturation of spots.	ONGOING
Obtain consultant firms capable of providing traffic engineering services.	DELAYED
Deploy parking solution provider.	IN PROGRESS
Implement a new marina parking system to replace HUB parking.	COMPLETE
Bid traffic signs.	TO DO
Install new parking signs for Residential Parking Permit (RPP) and ParkMobile paid parking programs.	ONGOING



Strategic Tasks: Mobility and Transportation

Implement the parking placard program electronically.	IN PROGRESS
Expand paid parking program to Royal Poinciana.	COMPLETE
Enforce all parking ordinances and regulations in the Town of Palm Beach to ensure adequate turnover.	ONGOING
Implement Emergency Operations Plans and proactive measures to ensure effective resource allocation for adequate traffic flow during rush hour and for emergency vehicles.	IN PROGRESS
Adjusted bridge opening schedules during peak travel times for all three bridges.	IN PROGRESS
Create slip lanes onto Royal Palm Way from Coconut Row during 3-6pm rush hour.	ONGOING
Create slip lanes on North County Road onto Royal Poinciana Way during 3-6pm rush hour	ONGOING
Research constructability and cost of increasing lane capacity at Bradley Place/Royal Poinciana Corridor	IN PROGRESS
Create design for TC consideration and pricing estimate	COMPLETE
Work with FDOT to research necessary actions to create southbound slip lane onto Royal Poinciana Way	COMPLETE
Evaluate loss of parking vs. creating additional lane space on Bradley Place from Royal Poinciana Way to Sunrise Ave.	COMPLETE
Provide manual traffic control at key intersections in town during rush hours.	COMPLETE
Evaluate methods to increase traffic capacity, reduce demand and/or spread the demand throughout the day.	ONGOING
Implement emerging methods and technologies to enhance mobility and transportation.	TO DO
Increase geo-location communication subscriptions.	ONGOING
Install new CradlePoint modems to enhance connectivity for emergency vehicles and improve communications for public safety and traffic management operations.	COMPLETE
GIS - Develop and update map layers for traffic signals and related equipment, including the traffic asset network, parking initiatives, and Lake Trail, to enhance identification and maintenance tracking.	COMPLETE
GIS - Plan and implement GIS asset layer for sidewalk and bike rack assets.	COMPLETE
Install 10G fiber internet links with Palm Beach County for traffic management systems.	IN PROGRESS
Remedy Marina parking gate miscues.	COMPLETE



Strategic Focus Area:

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

Address construction and landscape impacts including education of ordinances and the enforcement of violations.	TO DO
Implement Construction management agreement (CMA) to provide instruction to vendors for parking, shuttling employees, and construction hours.	COMPLETE
Bring forward to Town Council a Resolution to limit construction hours and related truck traffic.	TO DO



Strategic Tasks: Mobility and Transportation

Issue non-compliance violations to enforce and improve compliance with the Town's right-of-way standards manual.	ONGOING
Consider Right of Way (ROW) manual modifications.	IN PROGRESS
Enhance the safety of all modes of traffic to reduce accidents in roadways and waterways through traffic law enforcement and increased public education opportunities.	ONGOING
Assist with school crossing.	ONGOING
Enforce traffic laws.	ONGOING
Improve safety and walkability and maximize on-island vehicle flow.	ONGOING
Identify crosswalks within the Town-wide Underground Utilities construction phases and within signalized intersections that can be modified to include spare conduits for future use. (PW GEN ENGINEERING SERVICES)	COMPLETE
Implement smart traffic signalization software and convert traffic study information into traffic corridor coordination plans. (PW GEN ENGINEERING SERVICES)	COMPLETE
Explore traffic impacts of school zones including Palm Beach Public School Coconut crossing and Palm Beach Day Academy staggered drop-off.	COMPLETE
Issue traffic-related communication from a centralized platform to multiple platforms for up-to-date information.	COMPLETE
Reduce the impact of emergency responses on traffic and increase safety.	ONGOING
Implement alternatives to reduce traffic and parking congestion.	ONGOING
Provide all necessary regulatory traffic control signage, pavement markings, and roadway maintenance.	ONGOING
Operate and maintain traffic signals, including preventative maintenance.	ONGOING
Increase site inspections to ensure compliance with permitted use and parking within the right-of-way.	ONGOING
Monitor signal timing on North and South County Road	ONGOING
Revise electric micro-mobility: Proposed Ordinance 18-2025 creating Sec. 118-16, Regulation of Micromobility Devices within Chapter 118 – Traffic and Vehicles	IN PROGRESS
Work with PBDA and public schools to maximize drop off and pick up lanes to create queuing capacity.	COMPLETE
GIS - Support for Parking & Traffic	ONGOING
Promote walking and biking as transportation options for visitors to the Mandel.	ONGOING
Change designation of Seaview Park Public lot to Seaview Park Users Only - enhancing parking opportunities for resident users of recreation in Town	COMPLETE
Install more visible bike racks.	ONGOING
Implement remote hybrid work arrangement.	IN PROGRESS
Implement flexible work schedules.	IN PROGRESS
Implement a voluntary employee carpool program.	IN PROGRESS
Reinforce training for incident commanders to notify dispatch of any extended-duration incidents.	ONGOING
Install the HAAS Alert system on Fire Rescue units to alert motorists of nearby emergency vehicles, improving road safety.	IN PROGRESS
Evaluate the effectiveness of the trial system on new apparatus.	COMPLETE
Utilize the Town alerting system to inform residents and businesses of road closures and detours due to fire and EMS incidents.	ONGOING

 Strategic Tasks: Mobility and Transportation	
Adjust the company-level fire inspection, hydrant testing, and Knox Box inspection schedules to reduce traffic impact.	ONGOING



Strategic Tasks: Safe and Resilient Community

**Strategic Focus Area:**

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

Ensure the safe management of the Town's sanitary sewage through efficient collection, transport, and disposal while maintaining sewer systems to minimize equipment failures and effectively address clogs, backups, and overflow risks.	ONGOING
Proactively manage stormwater collection and pumping to minimize unexpected equipment failures.	ONGOING
Investigate the use of Cured in Place Pipe (CIPP) lining through TV inspections to ensure the mitigation of groundwater infiltration into the sanitary sewer collection system.	ONGOING
Monitor 811 on-call and locate existing lines to prevent damage during construction and repairs.	ONGOING
GIS - Fiber Network Inventory	DELAYED
GIS - Support & Signs Inventory	TO DO
Coordinate with the local governments and the Palm Beach County School District on emergency preparedness issues.	TO DO
Review and update emergency management policies, practices, and staffing levels for increased preparedness.	TO DO
Execute "tabletop" exercises with emergency management staff.	COMPLETE
Establish a new Comprehensive Emergency Management Plan specifically drafted for the Town's unique needs, including the Marina, cybersecurity, pandemics, and more.	ONGOING
Create a Fire Rescue Comprehensive Safety Plan for maintaining and advancing a safe and healthy workplace. (FIRE)	COMPLETE
Review of emergency policies concerning the Employee Manual.	IN PROGRESS
Establish and maintain reliable contracts to mitigate and react to a natural or man-made disaster.	ONGOING
Evaluate and implement the best practices of emergency purchasing thresholds.	ONGOING
Explore public safety educational and informational opportunities.	ONGOING
Increase AED and CPR training for all Town staff.	ONGOING
Provide emergency response training.	IN PROGRESS
Identify emergency service and public safety needs based on trending analytics.	TO DO
Build dashboards with specific criteria for data analysis and develop training programs to meet identified needs.	ONGOING
Ensure effective radio communications throughout the Town of Palm Beach inside and outside of buildings through signal strength measurements and working closely with PBC radio techs	ONGOING
Deploy new state-of-the-art Motorola radios to enhance the department's communication and response readiness.	COMPLETE
Increase the efficiency and consistency of emergency response services.	ONGOING



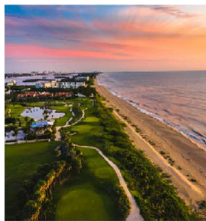
Strategic Tasks: Safe and Resilient Community

Identify areas at high risk for cardiac events and install AEDs in public spaces. Collaborate with Community Outreach to raise awareness and offer training in CPR and AED usage.	ONGOING
Identify high-risk locations for emergencies using historical data and trends, ensure rapid response times for critical medical situations, enhance overall response efficiency by setting clear benchmarks for personnel, and increase the use of essential medical interventions such as aspirin and CPR training.	ONGOING
Swiftly identify, treat, and transport stroke victims, myocardial infarction patients, and trauma-alert patients with on-scene times below 15 minutes 90% of the time.	ONGOING
Increase 12-lead EKGs within 10 minutes for patients over 35 years old.	ONGOING
Maintain an average response time of 4.5 minutes or less on high-priority emergency responses.	ONGOING
Ensure 80% of STEMI patients receive aspirin during transport.	ONGOING
Develop and implement an emergency response support system to minimize the Town's vulnerabilities and expedite mobilization and rapid responses to emergencies.	TO DO
Proactive review of Ordinances and application of best practices.	TO DO
Implement Florida Milestone Inspection Program.	COMPLETE
Ensure consistent administration of the Flood Prevention Code.	ONGOING
Participate in the Community Rating System (CRS).	ONGOING
Establish an emergency communication system with hazard-specific plans for efficient information-sharing while enhancing the Town's communication library, tools, and partnerships.	ONGOING
Enhance the marina's safety and security.	ONGOING
Improve marina security by utilizing surveillance cameras and installing covert and dome cameras.	ONGOING
Update Emergency Operations "Panic" File in order for staff to promptly respond to a fuel or oil spill.	ONGOING
Conduct quarterly training sessions on spill response at the marina and provide detailed information on effective response strategies and procedures.	ONGOING
Earn Safe and Resilient Marina Designation.	COMPLETE
Expand the use of the tracking software Procure across all programs to manage participants' locations, special needs, and allergies.	ONGOING
Provide comprehensive Procure training for staff, inform parents and guardians about its use, and update profiles to include allergies and special needs.	ONGOING
Establish a modern and secure Information Technology/digital infrastructure that optimizes and coordinates software to meet the increasing demands of Town operations.	IN PROGRESS
Enhance digitalization by converting all existing paper records townwide into secure and easily accessible digital formats.	IN PROGRESS
Deploy the multi-factor authentication, DUO.	IN PROGRESS
Install new Townwide network infrastructure.	IN PROGRESS
Ensure redundant internet connections include additional fiber circuits and Starlink.	COMPLETE



Strategic Tasks: Safe and Resilient Community

GIS planning and implementation of asset layers in various software, including the Tyler Technologies Computer Aided Dispatch (CAD), Fire Hydrants Annual PM, CrisisTrack Software GIS Layer Update, WinCan Sewer Pipe Video Uploads, asset management of Water Resources in Lucity, Town-wide AEDs, IT Fiber Network, and Public Works-owned Fire Extinguishers.	COMPLETE
Streamline FEMA reimbursement applications by ensuring comprehensive documentation for all claimed expenses to prevent denials, using Crisis Track and F-ROC software.	ONGOING
Optimize interactive emergency service software solutions, such as the Town's first-in-county use of Prepared Live.	IN PROGRESS
Operationalize a state-of-the-art public safety communication command center.	COMPLETE
Optimize self-serve options and information resources on the internal TownNet site.	ONGOING
Planning and implantation of ERP/HRIS.	IN PROGRESS
Utilize advanced technology to gather evidence at crime scenes and in controlled laboratory settings, aiding crime prevention through the identification of suspects via fingerprint and DNA analysis.	IN PROGRESS
Modernize a modern fingerprint lab with ALS.	COMPLETE
Employ innovative measures to gather and analyze intelligence proactively.	IN PROGRESS
Upgrade the outdated CAD/RMS system with advanced technology.	IN PROGRESS
Upgrade sUAS Drone program hardware and software using FDLE-provided grant funds.	COMPLETE
Leverage Axon BWC, In-Car Video, Interview Room, and drone solutions to streamline operations and provide effective oversight.	COMPLETE
Minimize the vulnerabilities of the Town to natural disasters.	IN PROGRESS
Complete Townwide Utility Undergrounding	IN PROGRESS
Bid TWUU Phase 7 North and South.	COMPLETE
Finalize design permitting and bid for Phase 8.	COMPLETE



Strategic Focus Area:

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

Enhance the Town's Supervisory Control and Data Acquisition (SCADA) System for storm and sanitary sewer pumping stations.	TO DO
Establish and maintain reliable drinking water, wastewater, and stormwater contracts.	ONGOING
Complete the water feasibility study that evaluates the water supply and distribution options, emphasizing service needs, quality, and cost.	ONGOING
Completed evaluation of potable water supply alternatives at Town Council's direction and provided Town Manager and Town Council with detailed information to support their decision-making process.	COMPLETE
Support negotiations as necessary.	IN PROGRESS



Strategic Tasks: Safe and Resilient Community

Evaluate water supply and distribution options emphasizing service needs, quality, and cost.	IN PROGRESS
Develop an implementation plan and begin negotiations for a contract with the provider.	IN PROGRESS



Strategic Tasks: Governmental Leadership and Innovation



Strategic Focus Area:

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

Optimize interoperability and coordination of technology platforms to reduce environmental impact and improve efficiency.	TO DO
Develop, implement, and operationalize dashboards.	IN PROGRESS
Develop and implement external dashboards.	TO DO
Identify and evaluate the Town's communication systems to integrate, ensuring that updates are automatically shared across platforms.	ONGOING
Development of new agenda software.	COMPLETE
Provide continuous cybersecurity training and information to Town staff and officials.	IN PROGRESS
GIS - Implementation of EPL, Property Elevations Layer, Town-wide utility map, Town-wide easement inventory, Declaration of Use Agreements (DOUAs), Florida Public Utilities (FPU) - Natural Gas Underground Network, and Undergrounding Phases 1N, 1S, 2N, 3N, 4N.	COMPLETE
Internal communications to be distributed to keep town employees informed so they can serve as information ambassadors for the community.	ONGOING
Create an informed community about emerging topics within the Town, County, and State.	ONGOING
Develop website content for county, state, and federal resources.	COMPLETE
Community partnership presentations (Traffic Forum)	COMPLETE
Invest sufficiently in the Town's internal infrastructure to maximize productivity, enhance performance, develop technical and leadership skills, and create an optimized staffing structure.	TO DO
Project workforce needs into 2028.	TO DO
Skills inventory and 2028 future planning.	TO DO
Expand training for purchasing cards, contract administration, and procurement.	ONGOING
Prepare staff and future leaders by providing specialized training in confined space operations, small engine, and hand tools. (FIRE)	COMPLETE
Strategize reclassifications and promotions to encourage career growth.	ONGOING
Continue development programs, i.e., Internship, apprenticeship, etc.	IN PROGRESS
Promote transparency practices.	ONGOING
Publish the Annual Financial Report, Popular Annual Financial Report, and Annual Budget Reports and submit them to GFOA for review and feedback.	ONGOING
Develop dashboards for Fire and EMS calls and publish them on the Fire Rescue SharePoint page.	TO DO
Monitor and report overtime costs	ONGOING
Prepare Long Term Financial Plan providing strategic insight into the Town's financial condition	ONGOING

Strategic Tasks: **Governmental Leadership and Innovation**

Ensure the Town remains competitive in staffing levels, compensation, and benefits across all employment categories.	ONGOING
Compensation reviews and strategies.	ONGOING
Benefits analysis and enhancements.	ONGOING
Pension reform.	COMPLETE
Amenity benefits.	ONGOING
Deliver exceptional services to the community with optimal resource utilization.	TO DO
Implement best procurement practices, follow Town ordinances, and foster an environment for stakeholder engagement in the procurement process, ensuring contracts are established and well maintained.	ONGOING
Create a benchmark for the contract process that includes increased business metrics and analytics when evaluating independent contractors.	ONGOING
Expand online merchandise sales.	COMPLETE
Deploy new brand materials.	COMPLETE
Implement the marketing plan focusing on new clients, using public relations, social media, paid advertising, blogs, earned media, and contact super yacht boat show representatives for increased awareness.	ONGOING
Design, refine, and implement an effective community outreach program.	ONGOING
Provide Town communication to residents, contractors, and staff regarding recently adopted laws or changes in the Town code and new permitting regulations.	ONGOING
Provide high availability network and internet capacity, timely response to service requests, knowledgeable support, and productive solutions.	TO DO
Track key performance indicators to minimize downtime, provide responsive customer service, and balance needs of daily operational issues and strategic initiatives.	TO DO
Maintain high equipment availability, reduce downtime through proactive maintenance, acquire new vehicles and equipment from the Equipment Replacement Fund, evaluate right-sizing studies, adjust preventive maintenance intervals, and create predictive maintenance tasks.	ONGOING
Embrace a workforce culture that promotes being proactive and anticipatory.	IN PROGRESS
Promote an open communication and feedback culture to address concerns and build a unified team front.	IN PROGRESS
Develop the Innovation Award.	TO DO
Conduct contingency planning for a hybrid workforce.	IN PROGRESS
Implement new POS (Point of Sales Systems) for tennis and recreation to streamline operations and enhance end user experience.	COMPLETE
Develop a comprehensive training program for board and council members	ONGOING
Value and invest in a professional Town workforce that receives competitive compensation, recognition, and rewards for exceptional employee achievement in support of a culture of continuous improvement.	ONGOING
Reinforce the importance of Town values concerning performance.	ONGOING
Sponsor cross-departmental learning events to build collaboration and operational effectiveness.	IN PROGRESS
Implement monthly, quarterly, and yearly employee recognition initiatives.	IN PROGRESS
Launch fellow employee recognition program.	COMPLETE
Expand the TOPB Concentra Wellness Center and employee lead-Wellness Program.	COMPLETE



Strategic Tasks: **Governmental Leadership and Innovation**

Continue ongoing policy review.	IN PROGRESS
Initiate leadership development program.	COMPLETE
Ensure professionals' salaries and benefits are competitive with the local marketplace.	IN PROGRESS
Maintain Town facilities and buildings to provide a safe and functional working environment.	ONGOING
Develop a shared goal framework encouraging departments to collaborate on joint projects.	ONGOING
Continued website enhancement to facilitate better public access to records and information.	ONGOING
Maximize technology to deliver streamlined information and continual access to Town information and processes by producing user-friendly interfaces.	IN PROGRESS
Establish a standardized lease format and automate annual lease renewals.	COMPLETE
Optimize self-serve options and information resources on TownNet.	IN PROGRESS
Implement various projects, including deploying a policy manager application, migrating town data to SharePoint, migrating Laserfiche data to a cloud environment, implementing a new ERP system, a new agenda and meeting management software, CAD/RMS software application, an online permit and land use management system, and recreation data into the Lucy software.	IN PROGRESS
Streamline and increase ease of parking registration for residents.	ONGOING
Advance organizational operations by fostering collaborative efforts across departments to plan for future challenges proactively.	IN PROGRESS
Implement a project management tool to track tasks and responsibilities across the team.	TO DO
Enhance relationships between Town employees, residents, and businesses.	ONGOING
Optimize the partnership opportunities provided by Palm Beach Police and Fire Foundation and SafeGuard to deliver events to the community, including the annual document destruction and medication disposal event, the Public Safety Forums, the Citizen's Academy, Teen's Academy, and the opportunity to develop new initiatives.	ONGOING
Develop a community outreach program that educates the public on realistic drills, expands fire rescue drills, and identifies community threats.	ONGOING
Ensure the Marina establishes a premier brand that attracts global customers while aligning with the Town's focus on quality of life.	ONGOING
Continue the Volunteer in Police Service Program (VIPS), enabling citizens to collaborate with PD staff and provide essential support to the department.	ONGOING
Support and enhance open, two-way communication between the Town, its residents, and businesses.	ONGOING
Optimize the emergency call software Prepared Live, which allows Police to access real-time events through a caller's cellphone.	IN PROGRESS



Strategic Focus Area:

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

Strategic Tasks: **Governmental Leadership and Innovation**

Seek brand collaborations for marina to create additional brand awareness and revenue growth.	IN PROGRESS
Evaluate risk complements for resiliency.	TO DO
Pursue grant opportunities.	IN PROGRESS
Participate in available grant opportunities, including the application to reimburse the Town for extraordinary overtime expenses and emergency equipment purchases necessitated by an event.	ONGOING
Align and integrate the strategic planning process, budget cycle, and operations.	ONGOING
Establish a formal process to evaluate the department's strategic objectives and action items.	COMPLETE
Evaluate, update, enact, and follow sensible fiscal policies.	TO DO
Assess and implement legal strategies to allocate resources effectively to mitigate risks.	TO DO
Provide adequate staffing to focus on fulfilling records requests in a timely fashion	ONGOING
Continue to look for and foster opportunities for learning and training staff, especially positions holding licenses or professional certifications per job requirements	ONGOING
Market Town-owned properties in West Palm Beach for potential ground leases to enhance and diversify revenue streams.	TO DO
Implement cost-effective strategies and resource management practices within Fire Rescue to ensure long-term sustainability while maintaining essential services.	TO DO
Conduct a comprehensive audit of operations related to resource utilization and distribution.	TO DO
Develop a long-term capital improvement plan prioritizing operational and repair cost reductions.	TO DO
Enable a sustainable future by proactively managing the overall costs of the Town government.	ONGOING
Review department budget and functions to achieve cost savings and revenue sources for future budgets.	ONGOING
Review individual unit functions and budgets to accomplish cost savings without comprising services.	ONGOING
Develop training programs and succession planning to build skills and prepare for future needs.	IN PROGRESS

**Strategic Focus Area:**

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

Address regional and state significance issues in coordination with the Treasure Coast Regional Planning Council, South Florida Water Management District, and state and federal agencies.	ONGOING
Continued coordination with the United States Coast Guard to reduce bridge openings during rush hour.	ONGOING



Strategic Tasks: **Governmental Leadership and Innovation**

Pursue appointing a member of the Town Council or a Commission member to the Business Development Board of Palm Beach County and the Palm Beach County Chamber of Commerce.	TO DO
Coordinate with the Florida Department of Transportation (FDOT), Palm Beach County, West Palm Beach, and other communities to minimize transportation impacts to the Town through active participation in the Palm Beach TPA Technical Review Committee.	ONGOING
Coordinate with the Palm Beach School District.	ONGOING
Participate in the County's Multijurisdictional process and planning framework to provide for a county-wide vision for transportation and mobility that safely connects people to places.	TO DO
Participate in intergovernmental coordination processes and consider the impacts of proposed comprehensive plan amendments and future developments.	TO DO
Town representation on IPARC	COMPLETE
Town representation on CCNA (airport) board	COMPLETE
GIS - Maintain a public-facing Future Land Use Map and GIS Map Series on the Town's website.	COMPLETE
Intergovernmental Plan Amendment Review Committee (IPARC) participation on the Executive Committee and Issues Forum.	COMPLETE
Request to appoint Town representatives to County advisory committees.	TO DO
Participate in the Lake Worth Lagoon Steering Committee in relation to the Florida Department of Environmental Protection's program for the Lake Worth Lagoon Ecosystem Management Area.	TO DO
Address impacts of the City of West Palm Beach Downtown Master Plan.	TO DO





Budget Summary

Town of Palm Beach / FY 2027 Proposed Annual Budget

BUDGET SUMMARY BY FUND TYPE

FY27 Budget Summary by Fund Type, Revenues and Expenditures

	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Revenues								
Ad Valorem Taxes	90,837,504	-	-	-	-	-	-	90,837,504
Non Ad Valorem Taxes	7,130,000	3,857,921	716,538	610,370	-	-	-	12,314,829
Licenses and Permits	6,060,000	-	-	-	10,855,000	-	-	16,915,000
Intergovernmental	1,380,500	-	-	7,909,120	-	-	-	9,289,620
Charges for Services	12,362,710	-	-	-	20,286,665	12,970,297	-	45,619,672
Fines and Forfeitures	1,430,500	-	-	-	10,000	-	-	1,440,500
Contributions/Grants	99,000	500,000	-	10,805,000	-	-	19,246,562	30,650,562
Gain/Loss on Investments	-	-	-	-	-	75,000	4,800,000	4,875,000
Interest Earnings	1,936,628	900,000	-	2,955,000	1,100,000	550,000	16,670,000	24,111,628
Miscellaneous	1,440,000	200,000	-	-	681,000	250,000	-	2,571,000
Interfund Transfers	10,193,738	8,000,000	6,557,352	21,908,094	-	2,329,817	6,363,811	55,352,812
Subtotal	132,870,580	13,457,921	7,273,890	44,187,584	32,932,665	16,175,114	47,080,373	293,978,127
Appropriations from Fund Balance	1,550,000	5,398,984	-	20,000	4,383,520	4,618,116	-	15,970,620
Total Revenues	134,420,580	18,856,905	7,273,890	44,207,584	37,316,185	20,793,230	47,080,373	309,948,747
Expenditures								
Salaries and Wages	41,292,173	-	-	134,955	3,746,707	373,214	178,978	45,726,026
Employee Benefits	28,872,765	-	-	60,170	2,154,191	9,943,697	3,189,556	44,220,378
Contractual	20,166,985	15,008,050	-	11,727,859	5,739,289	3,440,868	26,086,179	82,169,230
Commodities	2,467,974	-	-	5,300	1,023,415	6,575	3,271	3,506,535
Depreciation/Capital Outlay	4,640,503	-	-	116,175,238	5,740,819	2,945,312	-	129,501,872
Debt Service	-	4,562,742	7,277,143	-	1,996,500	-	-	13,836,385
Interfund Transfers	36,460,732	-	-	512,778	18,326,337	-	-	55,299,847
Other	519,449	-	-	-	633,115	4,083,563	-	5,236,131
Subtotal	134,420,580	19,570,792	7,277,143	128,616,299	39,360,372	20,793,228	29,457,984	379,496,404
Transfer to Fund Balance/Retained Earnings	-	-	-	-	866,364	-	17,622,390	18,488,754
Total Expenditures	134,420,580	19,570,792	7,277,143	128,616,300	40,226,737	20,793,229	47,080,375	397,985,158
Financial Ratios								
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	67.58%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	29.31%
Ad Valorem Taxes per capita (9,212 population)	\$ 9,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,861
Total expenditures per capita (9,212 population)	\$ 14,592	\$ 2,124	\$ 790	\$ 13,962	\$ 4,367	\$ 2,257	\$ 5,111	\$ 43,203
Personnel as a percentage of the total budget	52.20%	-%	-%	0.15%	14.67%	49.62%	7.15%	22.60%
Capital expenditures as percentage of total fund budget	3.45%	-%	-%	90.33%	14.27%	14.16%	-%	32.54%
Capital expenditures per capita (9,212 population)	\$ 504	\$ -	\$ -	\$ 12,611	\$ 623	\$ 320	\$ -	\$ 14,058



General Fund

Town of Palm Beach / FY 2027 Proposed Annual Budget

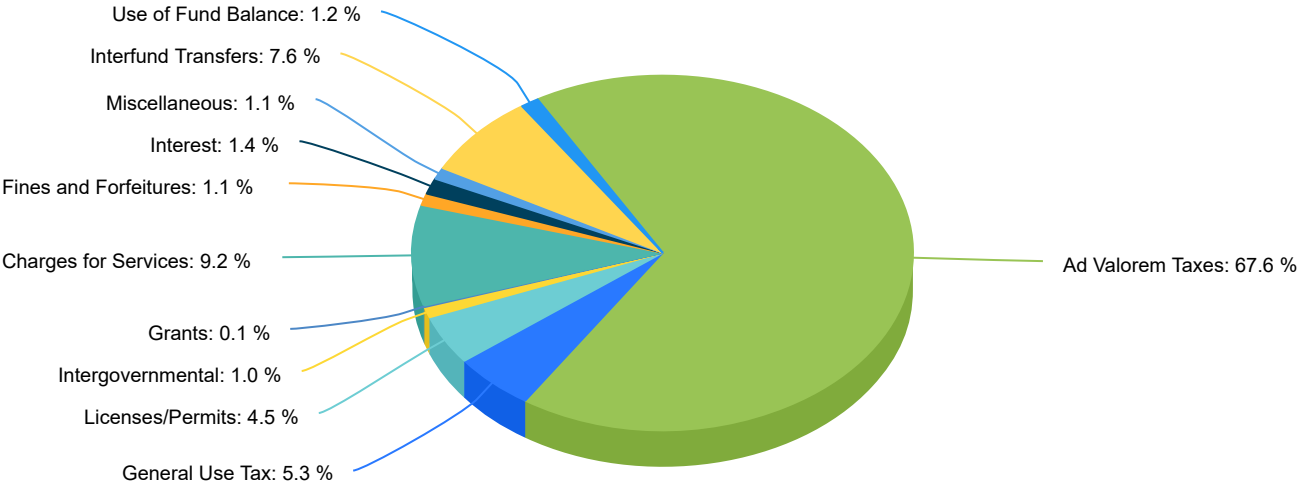
GENERAL FUND REVENUES AND EXPENDITURES

Budget Comparison

Fiscal Years 2026 - 2027

	FY2026 Budget	FY2027 Budget	FY26 vs. FY27 \$ Difference	FY26 vs. FY27 % Change
Revenues				
Ad Valorem Taxes	\$ 85,754,136	\$ 90,837,504	\$ 5,083,368	5.93%
Non Ad Valorem Taxes	6,930,000	7,130,000	200,000	2.89%
Licenses & Permits	5,873,500	6,060,000	186,500	3.18%
Intergovernmental	1,466,517	1,479,500	12,983	0.89%
Charges for Services	11,284,560	12,362,710	1,078,150	9.55%
Fines and Forfeitures	1,668,000	1,430,500	(237,500)	(14.24%)
Investment Earnings	1,939,667	1,936,628	(3,039)	(0.16%)
Miscellaneous Revenues	1,367,500	1,440,000	72,500	5.30%
Interfund Transfers	1,310,435	1,391,211	80,776	6.16%
Transfer From Fund Balance	1,360,000	1,550,000	190,000	13.97%
Transfer from Building Fund	8,377,589	8,802,527	424,938	5.07%
Total Revenues	\$ 127,331,904	\$ 134,420,580	\$ 7,088,676	5.57%
Expenditures				
Department				
Legislative	\$ 152,450	\$ 158,640	\$ 6,190	4.06%
General Government	873,000	909,331	36,331	4.16%
Town Manager	1,516,259	1,578,206	61,947	4.09%
Town Clerk	456,953	606,483	149,530	32.72%
Advice and Litigation	755,000	681,000	(74,000)	(9.80%)
People and Culture	1,212,418	1,261,248	48,830	4.03%
Information Technology	5,022,962	4,794,435	(228,527)	(4.55%)
Finance	2,372,826	2,489,029	116,203	4.90%
Recreation and Tennis	3,072,998	3,790,365	717,367	23.34%
Planning/Building/Zoning	3,488,675	3,945,495	456,820	13.09%
Library	407,232	419,449	12,217	3.00%
Fire-Rescue	20,268,817	22,038,053	1,769,236	8.73%
Police	26,683,186	29,455,507	2,772,321	10.39%
Public Works	23,909,603	25,732,608	1,823,005	7.62%
Contingency	700,000	900,000	200,000	28.57%
Salary Savings	(800,000)	(800,000)	-	-%
Transfer to Other Funds				
Transfer to CIP	15,050,000	14,200,000	(850,000)	(5.65%)
Transfer to Coastal	7,670,326	7,708,094	37,768	0.49%
Transfer to Debt Service	5,872,774	5,859,010	(13,764)	(0.23%)
Transfer to Risk Fund	2,329,817	2,329,817	-	-%
Transfer to OPEB Trust Fund	896,608	943,811	47,203	5.26%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	-	-%
Total General Fund Expenditures	\$ 127,331,904	\$ 134,420,580	\$ 7,088,676	5.57%

General Fund Revenues by Type



Ad Valorem Taxes	\$90,837,504
General Use Tax	\$7,130,000
Licenses/Permits	\$6,060,000
Intergovernmental	\$1,297,500
Grants	\$182,000
Charges for Services	\$12,362,710
Fines and Forfeitures	\$1,430,500
Interest	\$1,936,628
Miscellaneous	\$1,440,000
Interfund Transfers	\$10,193,738
Use of Fund Balance	\$1,550,000
	<u>\$134,420,580</u>

General Fund Revenues

Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Variance	% of Total Budget
Ad Valorem Taxes							
Current Ad Valorem Taxes	72,845,265	80,730,359	85,754,136	85,754,136	90,837,504	5.93%	67.60%
Back Taxes	33,296	73,735	-	-	-	-%	-%
	72,878,561	80,804,095	85,754,136	85,754,136	90,837,504	5.93%	67.60%
Sales, Use and Fuel Taxes							
1-6 Cents Local Opt Fuel Tax	234,487	234,499	235,000	235,000	235,000	-%	0.17%
1-5 Cents Local Opt Fuel Tax	106,275	106,819	110,000	110,000	110,000	-%	0.08%
	340,762	341,318	345,000	345,000	345,000	-%	0.26%
Utility Services Taxes							
Electricity Utility	3,326,442	3,424,977	3,000,000	3,000,000	3,200,000	6.67%	2.38%
Simplified Telecom Tax	1,164,309	1,133,279	1,100,000	1,100,000	1,100,000	-%	0.82%
Water Utility	2,270,191	2,279,629	2,100,000	2,100,000	2,100,000	-%	1.56%
Gas Utility	335,601	414,644	350,000	350,000	350,000	-%	0.26%
Propane Utility	32,899	35,655	35,000	35,000	35,000	-%	0.03%
	7,129,442	7,288,185	6,585,000	6,585,000	6,785,000	3.04%	5.05%
Business Tax Receipts							
Business Tax Receipts	879,952	837,884	875,000	875,000	850,000	(2.86%)	0.63%
Business Tax Receipt Penalties	60,815	84,124	40,000	40,000	40,000	-%	0.03%
	940,767	922,008	915,000	915,000	890,000	(2.73%)	0.66%
Building Permits							
Except/Var. App.	557,618	615,515	500,000	500,000	650,000	30.00%	0.48%
Abandonments	1,871	83	1,000	1,000	-	(100.00%)	-%
Architectural Fees	523,414	485,375	450,000	450,000	500,000	11.11%	0.37%
Landmarks Submittal	60,150	67,650	65,000	65,000	55,000	(15.38%)	0.04%
Tax Abatement Program	1,500	-	-	-	-	-%	-%
Miscellaneous Permit Fees	(350)	3,880	7,500	7,500	-	(100.00%)	-%
Special Events Permit and Usage Fees	20,560	54,750	-	-	-	-%	-%
	1,164,763	1,227,253	1,023,500	1,023,500	1,205,000	17.73%	0.90%
Franchise Fees							
Electricity Franchise	2,451,789	2,251,560	2,200,000	2,200,000	2,200,000	-%	1.64%
Gas Franchise	268,208	294,043	325,000	325,000	325,000	-%	0.24%
	2,719,998	2,545,604	2,525,000	2,525,000	2,525,000	-%	1.88%
Other Licenses, Fees and Permits							
Right Of Way Permits	1,168,936	867,657	900,000	900,000	900,000	-%	0.67%
Residential Parking Plans	149,108	189,100	185,000	185,000	200,000	8.11%	0.15%
Town-wide Resident Parking Permit	146,718	268,350	275,000	275,000	290,000	5.45%	0.22%
Newsrack Enclosure Admin Fee	580	580	-	-	-	-%	-%
Charitable Solicitations Fee	42,497	20,795	50,000	50,000	50,000	-%	0.04%
	1,507,838	1,346,482	1,410,000	1,410,000	1,440,000	2.13%	1.07%
Federal Grants							
Bullet Proof Vests Grant	-	4,861	10,000	10,000	-	(100.00%)	-%
FEMA - Asst to Firefighters	-	-	74,000	-	74,000	-%	0.06%
Federal Grants - Public Safety	10,520	9,081	-	1,400,000	-	-%	-%
FEMA/FDOT Reimbursement	215,705	6,007	-	-	-	-%	-%
	226,225	19,949	84,000	1,410,000	74,000	(11.90%)	0.06%
State Grants							
State Grant - Public Safety	7,640	9,376	85,017	-	83,000	(2.37%)	0.06%
State Grant - Emergency Management	14,586	1,001	-	-	-	-%	-%
	22,226	10,377	85,017	-	83,000	(2.37%)	0.06%

General Fund Revenues (continued)

Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Variance	% of Total Budget
State Shared Revenues							
State Revenue Sharing	339,028	315,015	300,000	300,000	300,000	-%	0.22%
Alcoholic Beverage Lic	31,114	39,898	30,000	30,000	30,000	-%	0.02%
Local Govt. Sales Tax	917,347	896,734	850,000	850,000	875,000	2.94%	0.65%
Fire Supplemental Compensation	45,752	28,990	37,000	37,000	37,000	-%	0.03%
911 Equip Reimbursement	(4,357)	19,162	12,000	12,000	12,000	-%	0.01%
Seized Tag	-	55	-	100	-	-%	-%
Fuel Tax Refund	24,102	25,517	21,000	21,000	21,000	-%	0.02%
	1,352,986	1,325,370	1,250,000	1,250,100	1,275,000	2.00%	0.95%
Grants From Other Local Units							
Ems Grant - Palm Beach County	11,548	-	25,000	25,000	25,000	-%	0.02%
	11,548	-	25,000	25,000	25,000	-%	0.02%
Shared Revenue From Other Local Units							
County Occ. Licenses	21,560	21,668	20,000	20,000	20,000	-%	0.01%
\$12.50 Citation Monies	-	4,745	2,500	2,500	2,500	-%	0.00%
	21,560	26,414	22,500	22,500	22,500	-%	0.02%
Public Safety							
Special Assignment Ot - Other	2,498,965	2,717,440	2,000,000	2,600,000	3,100,000	55.00%	2.31%
Burglar Alarm False Alarm Fees	28,534	17,775	25,000	12,000	12,000	(52.00%)	0.01%
Burglar Alarm Registration Fee	89,161	88,050	87,000	87,000	87,000	-%	0.06%
Burglar Alarm - Penalties	4,803	5,625	5,000	5,000	5,000	-%	0.00%
Burglar Alarm - Direct Connect	20,926	20,520	21,000	21,000	21,000	-%	0.02%
Valet Parking Permit	14,500	16,900	13,000	13,000	13,000	-%	0.01%
Tent Permits	14,126	-	-	-	-	-%	-%
Special Detail-Fire	22,170	41,100	30,000	50,000	50,000	66.67%	0.04%
Fire Prev Bonfires	600	300	-	-	-	-%	-%
Fire Prev Hot Work	2,475	-	-	-	-	-%	-%
Fire Prev Public Assembly	720	-	-	-	-	-%	-%
False Fire Alarms	25,779	21,934	16,000	12,000	12,000	(25.00%)	0.01%
Fire Prev Fireworks	10,000	20,000	10,000	10,000	10,000	-%	0.01%
Fire Prev Technical Fire Insp	1,250	-	-	-	-	-%	-%
Fire Prev Inspection Fees	41,453	145,907	125,000	125,000	125,000	-%	0.09%
Ems Transport Fees	473,326	449,137	435,000	435,000	435,000	-%	0.32%
	3,248,787	3,544,687	2,767,000	3,370,000	3,870,000	39.86%	2.88%
Physical Environment							
Special Solid Waste	9,071	8,444	9,000	9,000	9,000	-%	0.01%
Solid Waste	898,755	936,030	900,000	900,000	925,000	2.78%	0.69%
Comp. Garbage Collection Fee	400,725	427,196	350,000	350,000	375,000	7.14%	0.28%
SWA Recycling Revenue Share	-	651	-	-	-	-%	-%
Sanitary Sewer Capital Connection Fees	1,375	12,100	-	-	-	-%	-%
Historic Specimen Tree Fee	2,873	3,315	3,300	3,300	3,300	-%	0.00%
	1,312,799	1,387,737	1,262,300	1,262,300	1,312,300	3.96%	0.98%

General Fund Revenues (continued)

Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Variance	% of Total Budget
Transportation							
Prkg Meter Royal Palm Way Lot	35,734	51,215	50,000	50,000	35,000	(30.00%)	0.03%
Prkg Meter Australian Avenue	12,624	181,902	175,000	175,000	175,000	-%	0.13%
Prkg Meter Ocean Front	1,853,061	1,788,627	1,710,000	1,710,000	855,000	(50.00%)	0.64%
Prkg Meter Lake Front	-	-	-	-	4,000	100.00%	0.00%
Prkg Meter Phipps Ocean Front	330,463	138,005	-	-	250,000	100.00%	0.19%
Prkg Meter Peruvian	274,506	201,929	240,000	240,000	230,000	(4.17%)	0.17%
Prkg Meter Bradley Place	23,534	31,589	75,000	75,000	75,000	-%	0.06%
Prkg Meter North County	97,473	63,283	125,000	125,000	165,000	32.00%	0.12%
Prkg Meter South County	6,796	417,824	350,000	350,000	400,000	14.29%	0.30%
Prkg Meter Royal Palm Way, 100 block	161,781	190,459	180,000	180,000	260,000	44.44%	0.19%
Pkg Meter Southern Blvd Causeway	6,964	22,517	10,000	10,000	30,000	200.00%	0.02%
Pkg Meter Brazilian Ave	14,911	164,768	170,000	170,000	170,000	-%	0.13%
Pkg Meter Chilean Ave	3,503	134,390	140,000	140,000	180,000	28.57%	0.13%
Pky Meter Hibiscus Ave	775	62,341	50,000	50,000	60,000	20.00%	0.04%
Prkg Meter Sunrise	146,664	146,440	150,000	150,000	240,000	60.00%	0.18%
Pky Meter Coconut Row	3,626	186,910	150,000	150,000	160,000	6.67%	0.12%
Pky Meter Hammon Ave	334	211,038	150,000	150,000	190,000	26.67%	0.14%
Pky Meter Four Arts Plaza	73	3,141	-	35,000	35,000	100.00%	0.03%
Prkg Meter Seaview Ave	774	8,484	100,000	100,000	75,000	(25.00%)	0.06%
Prkg Meter Worth Ave	831	660,184	600,000	600,000	700,000	16.67%	0.52%
Prkg Meter Royal Poinciana Way	-	67,238	450,000	450,000	350,000	(22.22%)	0.26%
Prkg Meter Sunset Ave	-	26,514	150,000	150,000	150,000	-%	0.11%
Other Parking Placard Programs	399,179	471,508	435,000	435,000	460,000	5.75%	0.34%
	3,373,605	5,230,304	5,460,000	5,495,000	5,249,000	(3.86%)	3.91%
Culture and Recreation							
Adult Program Fees (Rec)	30,426	33,037	30,000	40,000	40,000	33.33%	0.03%
Youth Program Fees (Rec)	580,392	481,642	620,000	550,000	600,000	(3.23%)	0.45%
Fitness Services	168	69	100	250	250	150.00%	0.00%
Fitness Center Classes	24,834	13,211	25,000	15,000	15,000	(40.00%)	0.01%
Tennis Mixers	442	514	2,000	1,500	1,500	(25.00%)	0.00%
Merchandise Sales	36,033	55,484	45,000	55,000	50,000	11.11%	0.04%
Adult Program Fees (Tennis)	2,735	37	-	-	-	\$0.00	\$0.00
Tennis 12 Play Pass	39,818	-	-	-	-	-%	-%
Daily Tennis Court Fees	68,388	163,614	125,000	135,000	140,000	12.00%	0.10%
Annual Tennis Court Fees	92,553	127,530	120,000	120,000	120,000	-%	0.09%
Passes/Daily Admission	193,344	163,526	200,000	180,000	180,000	(10.00%)	0.13%
Personal Training	48,810	88,557	-	-	-	-%	-%
Marina Amenity	200,660	200,660	200,660	200,660	200,660	-%	0.15%
Promotional Merchandise	1,368	1,277	2,500	2,500	4,000	60.00%	0.00%
Town Share Tennis Teaching Services	203,235	426,303	350,000	465,000	465,000	32.86%	0.35%
Town Share Tennis Merchandise Sales	1,345	-	-	-	-	-%	-%
	1,524,551	1,755,463	1,720,260	1,764,910	1,816,410	5.59%	1.35%

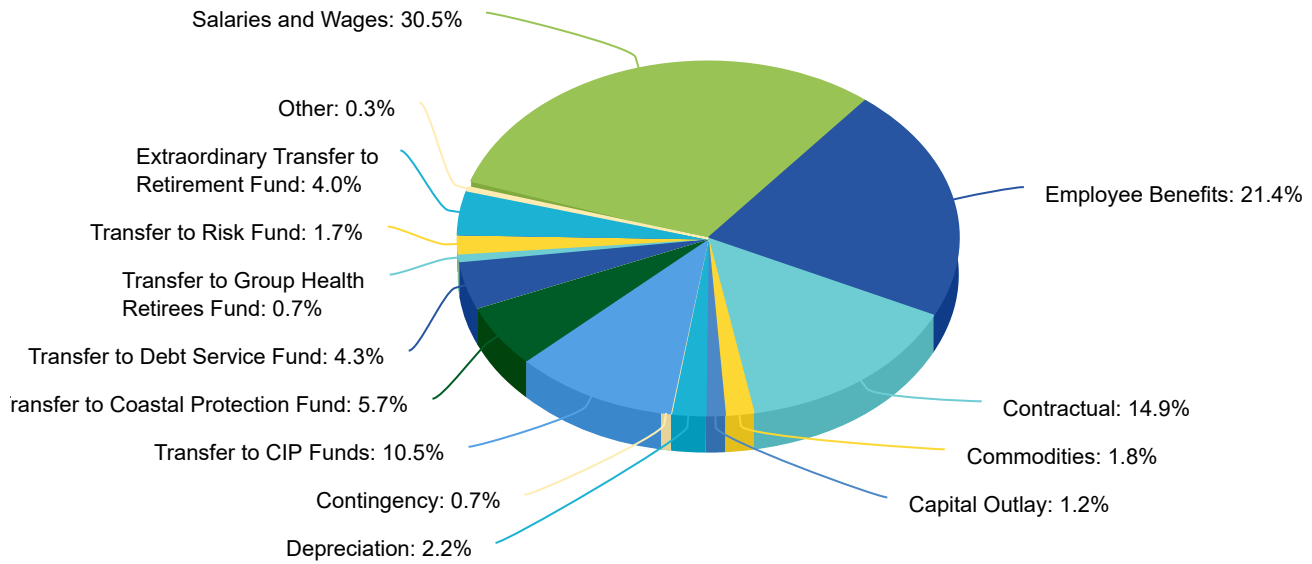
General Fund Revenues (continued)

Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Variance	% of Total Budget
Other Charges for Services							
Certification Copy	30	-	-	-	-	-%	-%
Misc Copies	6,853	54	-	-	-	-%	-%
Pubic Records Requests	11,113	15,095	10,000	10,000	10,000	-%	0.01%
Lien Search Fee	57,800	64,800	65,000	65,000	65,000	-%	0.05%
Tennis Pro Admin Fees	10,125	-	-	-	-	-%	-%
	85,921	79,949	75,000	75,000	75,000	-%	0.06%
Judgments and Fines							
Fines - Other Parking	542,114	413,085	400,000	250,000	400,000	-%	0.30%
Fines - Parking Meters	233,644	504,153	700,000	400,000	600,000	(14.29%)	0.45%
Row Parking Violation Fines	66,383	27,964	50,000	12,000	30,000	(40.00%)	0.02%
Moving Violations	10,668	12,611	7,500	10,000	10,000	33.33%	0.01%
Revenue/2nd \$ Funding	1,573	1,655	1,000	1,000	1,000	-%	0.00%
Boot Fees	22,750	29,400	30,000	10,000	10,000	(66.67%)	0.01%
Penalty - Other Parking	233,576	174,606	175,000	170,000	175,000	-%	0.13%
Penalty - Parking Meters	103,451	159,798	175,000	90,000	75,000	(57.14%)	0.06%
	1,214,159	1,323,273	1,538,500	943,000	1,301,000	(15.44%)	0.97%
Violations of Local Ordinances							
Code Compliance Fines	119,160	77,330	125,000	125,000	125,000	-%	0.09%
Code Compliance Admin Fee	4,950	6,525	4,500	4,500	4,500	-%	0.00%
	124,110	83,855	129,500	129,500	129,500	-%	0.10%
Interest and Other Earnings							
Interest - Checking	831,680	888,920	713,983	713,983	700,000	(1.96%)	0.52%
PFM/TD Bank Interest Income	368,529	607,152	600,000	600,000	600,000	-%	0.45%
Interest Certificates of Deposit	2,420,595	1,632,693	600,000	600,000	600,000	-%	0.45%
Investment Earnings/Ad Valorem	75,864	65,520	25,684	25,684	36,628	42.61%	0.03%
Interest - Leases	65	-	-	-	-	-%	-%
	3,696,734	3,194,285	1,939,667	1,939,667	1,936,628	(0.16%)	1.44%
Rents and Royalties							
Okeechobee Ground Lease	-	650,714	800,000	800,000	800,000	-%	0.60%
Equipment Rentals - Tennis	-	10	-	-	-	-%	-%
Facility Rental Fees (Tennis)	4,023	1,680	2,500	500	1,000	(60.00%)	0.00%
Facility Rental Fees (Rec)	51,372	109,771	45,000	107,600	95,000	111.11%	0.07%
Seview Park Concession	5,145	16,169	16,000	18,400	20,000	25.00%	0.01%
Cell Phone Tower Lease Revenue	31,731	46,075	30,000	30,000	30,000	-%	0.02%
	92,271	824,419	893,500	956,500	946,000	5.88%	0.70%
Contributions/Donations from Private Sou							
Donations - Miscellaneous	10,000	-	-	-	-	-%	-%
	10,000	-	-	-	-	-%	-%
Other Miscellaneous Revenues							
State Highway Lighting Maint	141,006	158,738	120,000	120,000	140,000	16.67%	0.10%
FDOT Traffic Light Maintenance	61,262	65,748	61,000	61,000	61,000	-%	0.05%
Rebate For Town Towing	2,459	2,736	3,000	3,000	3,000	-%	0.00%
Purchase Card Rebate	30,380	52,249	55,000	55,000	55,000	-%	0.04%
Credit Card Customer Surcharge	155,888	183,604	150,000	150,000	150,000	-%	0.11%
DC Forfeiture Transfer from ICMA	40,000	60,258	10,000	10,000	10,000	-%	0.01%
Miscellaneous Revenue	107,321	116,590	75,000	75,000	75,000	-%	0.06%
	538,316	639,922	474,000	474,000	494,000	4.22%	0.37%

General Fund Revenues (continued)

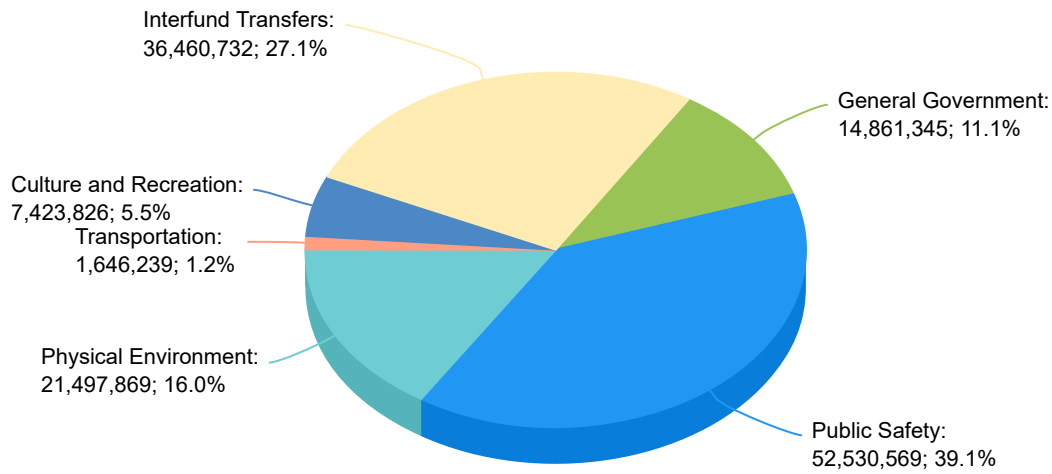
Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Variance	% of Total Budget
Interfund Transfer							
Use of Fund Balance	-	-	1,360,000	1,360,000	1,550,000	13.97%	1.15%
Interfd Transfer-Marina	1,096,000	1,109,000	1,210,435	1,210,435	1,266,211	4.61%	0.94%
Interfd Transfer - Golf	25,000	25,000	100,000	100,000	125,000	25.00%	0.09%
Interfd Transfer - Building Dept Fund	6,627,997	7,228,090	8,377,589	8,377,589	8,802,527	5.07%	6.55%
	7,748,997	8,362,090	11,048,024	11,048,024	11,743,738	6.30%	8.74%
Installment Purchases Proceeds							
OFS - Lease Liabs Issued	117,062	-	-	-	-	-%	-%
	117,062	-	-	-	-	-%	-%
Total General Fund Revenue	111,403,987	122,283,038	127,331,904	128,723,137	134,380,580	5.54%	100.00%

General Fund Expenditures by Type



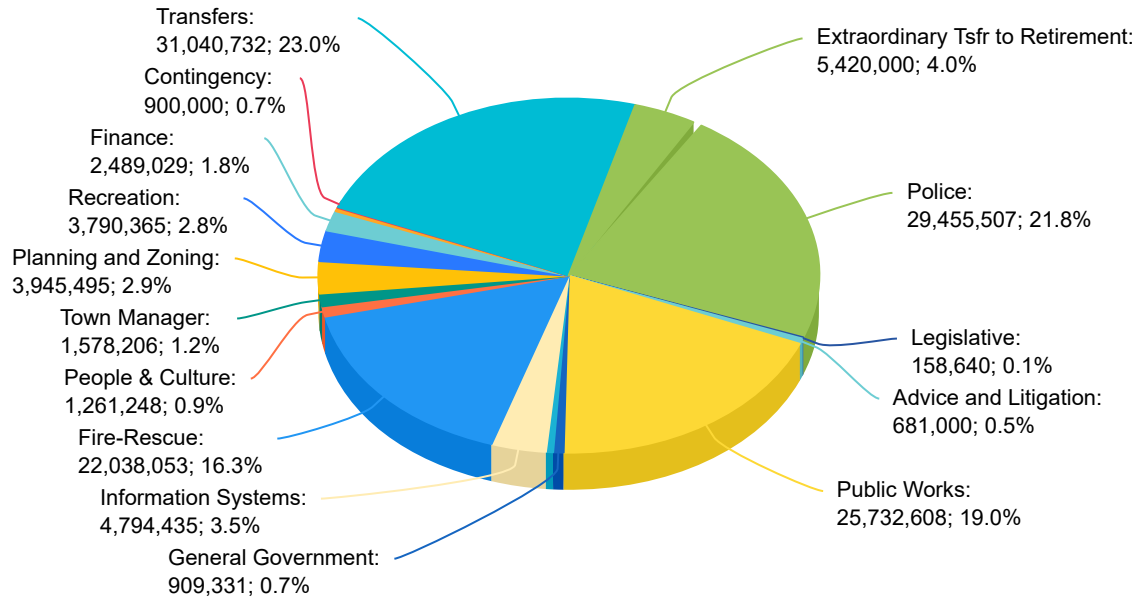
Salaries and Wages	\$ 41,292,173
Employee Benefits	28,872,765
Contractual	20,166,985
Commodities	2,467,974
Capital Outlay	1,670,206
Depreciation	2,970,297
Contingency	900,000
Salary Savings	(800,000)
Transfer to CIP Funds	14,200,000
Transfer to Coastal Protection Fund	7,708,094
Transfer to Debt Service Fund	5,859,010
Transfer to Group Health Retirees Fund	943,811
Transfer to Risk Fund	2,329,817
Extraordinary Transfer to Retirement Fund	5,420,000
Other	419,449
	<u>\$ 134,420,580</u>

General Fund Expenditures by Function



General Government	\$	14,861,345
Public Safety		52,530,569
Physical Environment		21,497,869
Transportation		1,646,239
Culture and Recreation		7,423,826
Interfund Transfers		36,460,732
	\$	<u>134,420,580</u>

General Fund Expenditures by Department



Police	\$ 29,455,507
Legislative	158,640
Advice and Litigation	681,000
Public Works	25,732,608
General Government	909,331
Records Management	606,483
Information Systems	4,794,435
Fire-Rescue	22,038,053
People & Culture	1,261,248
Town Manager	1,578,206
Planning and Zoning	3,945,495
Recreation	3,790,365
Finance	2,489,029
Other	419,449
Contingency	900,000
Salary Savings	(800,000)
Transfers	31,040,732
Extraordinary Tsfr to Retirement	5,420,000
	<u>\$ 134,420,580</u>

General Fund Expenditures – Summary by Department

Program		FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2027 Projected	FY2027 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	89,808	152,450	152,450	152,450	158,640	4.06%	0.12%
GENERAL GOVERNMENT	113	924,968	873,000	873,000	873,800	909,331	4.16%	0.68%
TOWN MANAGER'S OFFICE	121	1,308,691	1,516,259	1,516,259	1,535,484	1,578,206	4.09%	1.17%
ADVICE & LITIGATION	122	796,501	755,000	755,000	755,000	681,000	(9.80%)	0.51%
INFORMATION SYSTEMS	125	4,082,815	5,022,962	5,022,962	4,877,064	4,794,435	(4.55%)	3.57%
RECORDS MANAGEMENT	131	380,693	456,953	456,953	465,508	606,483	32.72%	0.45%
PEOPLE & CULTURE	123	995,564	1,212,418	1,212,418	1,213,774	1,261,248	4.03%	0.94%
FINANCE								
Financial Management	141	1,319,429	1,411,246	1,411,246	1,405,574	1,446,025	2.46%	1.08%
Procurement & Contracts Management	144	883,736	961,580	961,580	1,004,830	1,043,003	5.54%	0.84%
		2,203,165	2,372,826	2,372,826	2,410,404	2,489,029	4.90%	1.85%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	2,003,332	1,855,345	1,855,345	2,006,233	2,282,973	23.05%	1.70%
Permit Issuance	212	4,486	-	-	-	-	-%	-%
Landmarks Preservation	214	409,492	632,843	632,843	461,604	625,511	(1.16%)	0.47%
Fire Prevention	215	546,357	589,168	589,168	587,556	594,140	0.84%	0.44%
Code Enforcement	216	403,791	411,319	411,319	409,344	442,871	7.67%	0.33%
		3,367,457	3,488,675	3,488,675	3,464,737	3,945,495	13.09%	2.94%
RECREATION								
Rec Administration	311	374,116	375,527	375,527	350,793	416,070	10.80%	0.31%
Tennis	312	817,488	884,468	884,468	904,587	916,120	3.58%	0.68%
Recreation Center	313	1,547,381	1,616,784	1,616,784	1,595,365	1,605,684	(0.69%)	1.19%
Phipps Ocean Park	314	-	196,219	196,219	196,219	852,491	334.46%	0.63%
		2,738,986	3,072,998	3,072,998	3,046,964	3,790,365	23.34%	2.82%
FIRE-RESCUE								
Fire Administration	411	653,281	681,167	681,167	684,419	749,776	10.07%	0.56%
Operations	417	17,112,047	18,217,690	18,217,690	17,723,833	19,888,073	9.17%	14.80%
Training	418	357,136	422,368	422,368	422,368	434,430	2.86%	0.32%
Beach Rescue	419	792,274	947,592	947,592	880,148	965,775	1.92%	0.72%
		18,914,737	20,268,817	20,268,817	19,710,768	22,038,053	8.73%	16.39%
POLICE								
Administrative Management	421	1,557,196	2,003,279	2,003,279	1,780,328	1,886,308	(5.84%)	1.40%
Org Crime/Vice/Narcotics	422	1,159,069	1,154,018	1,154,018	1,152,239	1,301,502	12.78%	0.97%
Records Information Systems	423	201,376	220,894	220,894	220,394	347,318	57.23%	0.26%
Training/Per/Pub Enf	424	259,375	338,444	338,444	338,553	351,858	3.96%	0.26%
Communications	425	2,134,787	2,465,970	2,465,970	2,457,077	2,968,509	20.38%	2.21%
Crime Scene/Evidence	426	557,816	646,422	646,422	648,022	673,943	4.26%	0.50%
Patrol Services	428	14,907,615	16,769,918	16,769,918	17,260,038	18,511,816	10.39%	13.77%
Criminal Investigation	429	1,589,112	1,581,063	1,581,063	1,583,501	1,709,579	8.13%	1.27%
Parking Control	430	1,101,718	1,503,178	1,503,178	1,623,305	1,704,674	13.40%	1.27%
		23,468,064	26,683,186	26,683,186	27,063,457	29,455,507	10.39%	21.91%

General Fund Expenditures – Summary by Department (continued)

Program		FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change	% of Total GF Budget
PUBLIC WORKS								
Administrative Management	511	1,041,933	1,267,494	1,267,494	1,557,351	1,274,981	0.59%	0.95%
Street Repair/Maintenance	521	572,008	627,192	627,192	615,574	664,327	5.92%	0.49%
Traffic Control	523	33,810	41,500	41,500	37,514	65,600	58.07%	0.05%
Street Lighting	524	911,211	924,955	924,955	925,005	916,312	(0.93%)	0.68%
Storm Sewer Maintenance	531	438,563	453,400	453,400	506,144	602,113	32.80%	0.45%
Sanitary Sewer Maintenance	532	2,413,558	2,545,621	2,545,621	6,724,565	7,149,957	180.87%	5.32%
Sanitary Sewer Treatment	533	3,120,391	4,150,500	4,150,500	4,150,500	-	(100.00%)	-%
Residential Collection	541	1,270,141	1,410,089	1,410,089	1,416,196	1,543,628	9.47%	1.15%
Commercial Collection	542	1,497,456	1,763,433	1,763,433	1,748,183	1,810,591	2.67%	1.35%
Refuse Disposal	543	94,131	95,000	95,000	105,900	130,000	36.84%	0.10%
Yard Trash Collection	544	2,487,988	2,861,754	2,861,754	2,769,188	3,122,177	9.10%	2.32%
Recycling	545	468,181	577,982	577,982	578,332	580,668	0.46%	0.43%
Parks	551	2,092,088	2,168,377	2,168,377	2,122,808	2,588,500	19.38%	1.93%
Facilities Maintenance	554	2,046,697	2,083,650	2,083,650	2,025,442	2,169,690	4.13%	1.61%
General Engineering Services	561	1,282,346	1,847,236	1,847,236	2,298,416	1,939,888	5.02%	1.44%
Right of Way Inspections	565	-	-	-	-	-	-%	-%
Equip Operations/Maintenance	571	944,476	1,091,420	1,091,420	1,083,454	1,174,176	7.58%	0.87%
Coastal Operations	581	-	-	-	-	-	-%	-%
		20,714,978	23,909,603	23,909,603	28,664,571	25,732,608	7.62%	19.14%
LIBRARY SERVICES	321	396,912	407,232	407,232	407,232	419,449	3.00%	0.31%
TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	14,250,622	15,050,000	15,050,000	15,050,000	14,200,000	(5.65%)	10.56%
Cap Impr Program - Phipps Park Improvements	611	-	-	-	-	-	-%	-%
Coastal Protection Fund (309)	611	5,791,205	7,670,326	7,670,326	7,670,326	7,708,094	0.49%	5.73%
Townwide Underground Utilities (122)	611	-	-	-	-	-	-%	-%
Equipment Replacement Fund (320)	611	2,000,000	-	-	-	-	-%	-%
Debt Service Fund (205)	611	5,846,518	5,872,774	5,872,774	5,872,774	5,859,010	(0.23%)	4.36%
Group Health Retirees (610)	611	828,584	896,608	896,608	896,608	943,811	5.26%	0.70%
Risk-W/C, Liab, Prop (501)	680	2,329,817	2,329,817	2,329,817	2,329,817	2,329,817	-%	1.73%
Extraordinary trsfr to Retirement (600)	680	5,420,000	5,420,000	5,420,000	5,420,000	5,420,000	-%	4.03%
		36,466,746	37,239,525	37,239,525	37,239,525	36,460,732	(2.09%)	27.12%
INVENTORY WRITE-OFF	680	10,959	-	-	-	-	-%	-%
EMERGENCY/DISASTER RESPONSE	710	6,972	-	-	-	-	-%	-%
CONTINGENT APPROPRIATIONS	711	-	700,000	700,000	(800,000)	900,000	28.57%	0.67%
SALARY SAVINGS	711	-	(800,000)	(800,000)	(800,000)	(800,000)	(100.00%)	(0.60%)
General Operating Fund (001) Total		80,401,270	90,092,379	90,092,379	93,841,213	97,959,848	8.73%	72.88%
Transfers to Other Funds		36,466,746	37,239,525	37,239,525	37,239,525	36,460,732	(2.09%)	27.12%
TOTAL GENERAL FUND		116,868,016	127,331,904	127,331,904	131,080,738	134,420,580	5.57%	100.00%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.





TOWN OF PALM BEACH

Town Manager's Office

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

VIA: Carolyn Stone, Deputy Town Manager

FROM: Jess Savidge, Administrative and Communications Manager

CC: Bob Miracle, Deputy Town Manager

SUBJECT: Town Manager and Town Clerk Budget Highlights for FY2027

DATE: June 30, 2026

In addition to the overall management of the Town operations in support of policy directives in collaboration with the Town Council, the Town Manager's Office continues to advance a coordinated set of initiatives that support the Town's Strategic Plan and Town Council's policy directives, strengthening operations, enhancing public access, supporting staff development, and modernizing technology.

The Town Manager's Office has further broken the Town's Strategic Plan into four areas of concentration for FY2027: Operational Efficiency and Risk Management, Professional Development and Training, Public Relations and Public Access, and Technology, Digitalization, and Innovation.

Efforts in Operational Efficiency and Risk Management focus on improving internal processes, refining administrative procedures, enhancing ADA compliance, and strengthening communication and emergency-readiness tools. Departments are also working collaboratively to create shared frameworks that improve coordination and align services across the organization. These initiatives support the Town's Strategic Focus Areas of Sound Fiscal Management and Collaborative Town Government within the Government Leadership and Innovation Strategic Priority (GLI).

In Professional Development and Training, staff are expanding technology-related instruction, developing succession-planning resources, and improving communication platforms to create a modern and supportive learning environment for employees. This work reinforces organizational resilience and prepares teams for evolving operational demands. These initiatives support the Town's Strategic Focus Areas of Sound Fiscal Management and Collaborative Town Government within the Government Leadership and Innovation Strategic Priority (GLI).

Public Relations and Public Access initiatives focus on strengthening communication with residents, improving responsiveness to inquiries, refining website content, and expanding the use of data dashboards and analytic tools. Additional efforts support greater public understanding of Town processes, ordinances, and available services. These initiatives support the Town's Strategic Focus Areas of Sound Fiscal Management and Collaborative Town Government within the Government Leadership and Innovation Strategic Priority (GLI). These initiatives also support the Town's Strategic Focus Area of Collaborative Town Government within the Government Leadership and Innovation (GLI) Strategic Priority, Sustainable and Resilient Communities' (SRC) Emergency Framework, Community Character and Culture's (CCC) Quality of Life, and Mobility and Transportation's (M&T) Mobility Strategic Focus Area.

Program	Division	FY2027 Request	FY2026 Adopted	Change	Change%
111	Legislative	\$158,640	\$152,450	\$6,190	4.1%
113	General Government	\$909,331	\$873,000	\$36,331	4.2%
121	Town Manager	\$1,578,206	\$1,516,259	\$61,947	4.1%
122	Legal	\$681,000	\$755,000	(\$74,000)	(9.8%)
131	Town Clerk	\$606,483	\$456,953	\$149,530	32.7%
	Total	\$3,933,660	\$3,753,662	179,998	4.8%

Finally, within Technology, Digitalization, and Innovation, the Town is advancing change-management planning, digitizing legacy records, optimizing records management systems, and refining agenda-management workflows. These initiatives collectively support a more transparent, efficient, and digitally capable government, and within the Town's Strategic Planning framework, these initiatives support the Strategic Focus Areas of Sound Fiscal Management and Collaborative Town Government under the Government and Leadership and Innovation Strategic Priority (GLI), as well as the Environmental Sustainability's (ES) Management of Town Assets' Strategic Focus Area.

Program 111 – Legislative

FY2027 Request **\$158,640**

FY2026 Adopted **\$152,450**

This represents an overall increase by 4.1% or \$6,190 , driven by the Florida legislation tracking software and the increases in membership fees..

Continued legislative monitoring and advocacy, and the maintenance of membership engagement will continue in FY2027, supporting strategic priorities.

Department Initiatives and Priorities with Strategic Plan Alignment:

✦ Legislative monitoring

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Sound Fiscal Management

Intergovernmental coordination

- ◆ TMO Initiative Category: Public Relations & Public Access; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

✦ League memberships / external engagement

- ◆ TMO Initiative Category: Public Relations & Public Access; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

Program 113 – General Government

FY2027 Request **\$909,331**

FY2026 Adopted **\$873,000**

This represents an overall increase by 4.2% or \$36,331 , due to the Nation's semi-quincentennial celebration and hosting the Palm Beach League of Cities general membership meeting. This program manages Townwide impacting items.

Department Initiatives and Priorities with Strategic Plan Alignment:

★ **Legislative monitoring**

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Sound Fiscal Management

Program 121 – Administrative Management

FY2027 Request \$1,578,206

FY2026 Adopted \$1,516,259

This represents an overall increase by 4.1% or \$61,947 primarily due to employee benefits having increased by 13.3% or \$51,118, but was offset by reductions in some operational line items..

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

Department Initiatives and Priorities with Strategic Plan Alignment:

★ **Improve administrative & operational processes**

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Sound Fiscal Management

★ **Workflow bottleneck reduction**

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Resolve operational & technology challenges**

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Office/workspace reconfiguration**

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Shared goal framework**

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **KPI tracking/performance systems**

- ◆ TMO Initiative Category: Technology and Innovation; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Cross-department coordination cadence**

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Project/workflow tracking tools**

- ◆ TMO Initiative Category: Technology and Innovation; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Internal risk monitoring**

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Sound Fiscal Management

★ **Streamline Town Hall inquiries (AI intake)**

- ◆ TMO Initiative Category: Public Relations and Public Access; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Communication system integration**

- ◆ TMO Initiative Category: Technology and Innovation; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Data analytics/dashboards;** TMO Initiative Category: Technology and Innovation

- ◆ Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Change management planning**

- ◆ TMO Initiative Category: Professional Development, Talent, and Training; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **General staff training programs**

- ◆ TMO Initiative Category: Professional Development, Talent, and Training; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Increase geo-targeted communication subscriptions**

- ◆ TMO Initiative Category: Public Relations and Public Access; Strategic Priority Alignment: Sustainable & Resilient Communities – Emergency Framework / Government Leadership & Innovation – Collaborative Town Government

★ **Emergency communication templates**

- ◆ TMO Initiative Category: Public Relations and Public Access; Strategic Priority Alignment: Sustainable & Resilient Communities – Emergency Framework

Program 122 – Advice and Litigation

FY2027 Request \$681,000

FY2026 Adopted \$755,000

This represents an overall decrease of (9.8%)% or (\$74,000). Due to the unpredictability of legal engagements and needs, the FY2027 budget request used historical figures and known issues as determinants in developing the request. The legal advice-general matters account was decreased by \$25,000 (7.79%), in part because the current Jones Foster agreement for Town Attorney services provides a more robust and regular legal advice component. Additionally, a reduction of \$49,000 (66.22%) in the legal advice-labor matters account is recommended currently.

Department Initiatives and Priorities with Strategic Plan Alignment:

★ **ADA compliance (legal component)**

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Legal/regulatory training**

- ◆ TMO Initiative Category: Professional Development, Talent & Training; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Sunshine Law training**

- ◆ TMO Initiative Category: Professional Development, Talent & Training; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Board & council legal training**

- ◆ TMO Initiative Category: Professional Development, Talent & Training; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Legal risk coordination**

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

Program 131 – Town Clerk

FY2027 Request \$606,483

FY2026 Adopted \$456,953

This represents an overall increase by 32.7% or \$149,530 , including salary and benefits, which increased by 43.9% or \$163,150, including the transfer of the Document Management Coordinator from the Planning, Zoning, and Building department.

Department Initiatives and Priorities with Strategic Plan Alignment:

★ **Laserfiche optimization (metadata, structure)**

- ◆ TMO Initiative Category: Technology and Innovation; Strategic Priority Alignment: Government Leadership & Innovation – Sound Fiscal Management

★ **Townwide records digitization**

- ◆ TMO Initiative Category: Technology and Innovation; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government / Environmental Sustainability – Management of Town Assets

★ **Records retention & destruction prep**

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Executed document management**

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **CivicClerk refinement**

- ◆ TMO Initiative Category: Technology and Innovation; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Agenda workflow improvements**

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Public meeting document access**

- ◆ TMO Initiative Category: Public Relations and Public Access; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **ERP board/commission tracking**

- ◆ TMO Initiative Category: Technology and Innovation; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Board onboarding processes**

- ◆ TMO Initiative Category: Professional Development, Talent, and Training; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Clerk training resources**

- ◆ TMO Initiative Category: Professional Development, Talent, and Training; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Records QC (execution level)**

- ◆ TMO Initiative Category: Operational Efficiency & Risk Management; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

★ **Website enhancements (records access)**

- ◆ TMO Initiative Category: Public Relations and Public Access; Strategic Priority Alignment: Government Leadership & Innovation – Collaborative Town Government

Program 131 Revenues

- ★ No changes are proposed for Program 131 FY2027 Revenues.



DEPARTMENT: **Legislative**

Town of Palm Beach / FY 2027 Proposed Annual Budget

Program: Legislative 111

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Contractual	77,500	75,759	140,500	140,500	140,500	144,500	2.85%
Commodities	10,691	14,049	11,950	11,950	11,950	14,140	18.33%
TOTALS	88,191	89,808	152,450	152,450	152,450	158,640	4.06%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.

CONTRACTUAL

Contractual increased as a result of increases in lobbying costs.

COMMODITIES

Commodities increased as a result of increased costs associated with membership dues and miscellaneous expenses for the Mayor and Town Council.



DEPARTMENT: **General Government**

Town of Palm Beach / FY 2027 Proposed Annual Budget

PROGRAM: General Government 113

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	540,814	635,983	660,000	660,000	650,000	650,000	(1.52%)
Employee Benefits	286	-	300	300	300	-	(100.00%)
Contractual	576,391	288,985	212,100	212,100	222,900	258,681	21.96%
Commodities	6,008	-	600	600	600	650	8.33%
TOTALS	1,123,499	924,968	873,000	873,000	873,800	909,331	4.16%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the following table. The FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs increased as a result of increased costs associated with contracted services, employee events and recognition, and holiday decorations.

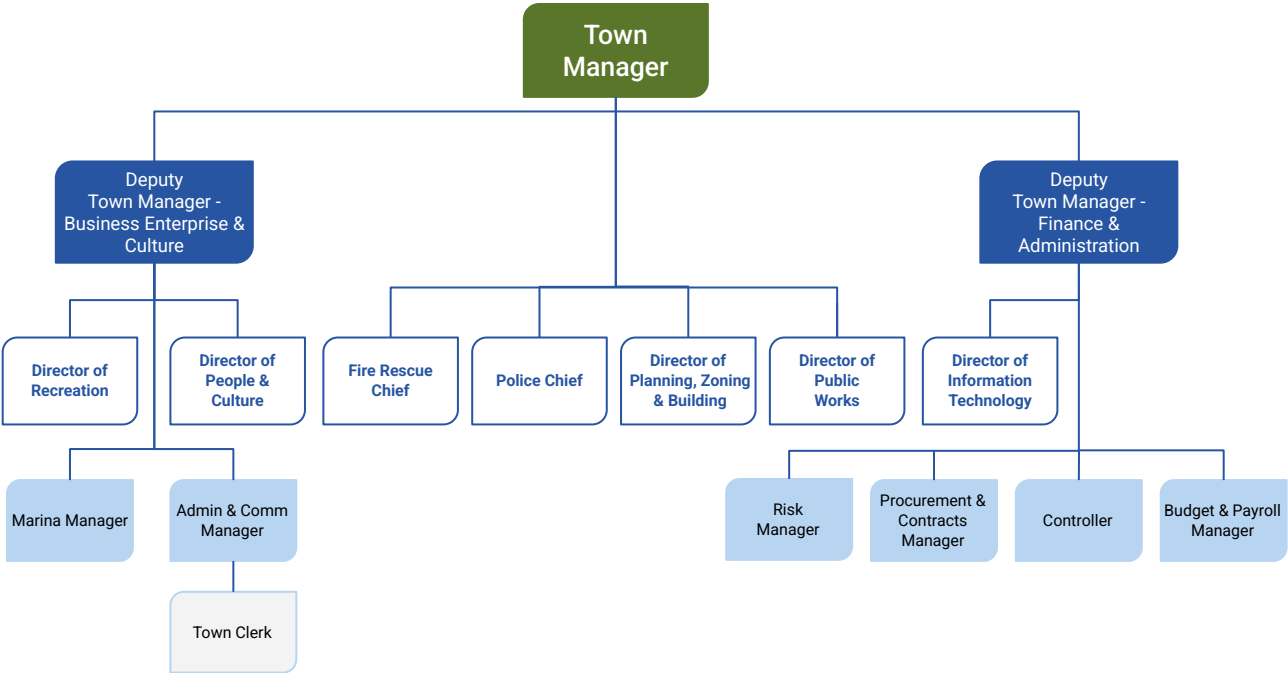
COMMODITIES

Commodities cost increased remained consistent with the previous year.



DEPARTMENT:
**Town Manager's
Office**

Town of Palm Beach / FY 2027 Proposed Annual Budget



Program: Administrative Management 121

VISION

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

MISSION

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

MAIN ACTIVITIES

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	941,979	935,137	1,047,687	1,047,687	1,047,687	1,067,703	1.91%
Employee Benefits	304,029	332,232	385,089	385,089	404,314	436,207	13.27%
Contractual	7,131	15,437	69,223	69,223	69,223	53,405	(22.85%)
Commodities	12,779	25,884	14,260	14,260	14,260	20,890	46.49%
Capital Outlay	8,942	-	-	-	-	-	-%
TOTALS	1,274,861	1,308,691	1,516,259	1,516,259	1,535,484	1,578,206	4.09%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA, pay for performance.

PROGRAM: Administrative Management 121**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 as a result of decreases in education reimbursement, copy machine, outside contractual expenses.

COMMODITIES

Commodities costs increased primarily due to membership dues and training supplies.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Town Manager	1.000	1.000	1.000	1.000	1.000
Deputy Town Manager	1.000	1.750	1.650	1.650	1.650
Assistant Town Manager	0.250	0.000	0.000	0.000	0.000
Administrative & Communications Manager	0.000	0.000	0.000	1.000	1.000
Administrative Manager	1.000	1.000	1.000	0.000	0.000
Communications Coordinator	0.000	0.000	0.500	1.000	1.000
Communications Specialist	0.500	0.500	0.000	0.000	0.000
Administrative & Policy Support Assistant	0.000	0.000	0.000	1.600	1.500
Administrative Assistant	1.500	0.500	1.000	0.000	0.000
Administrative Clerk	0.000	1.000	1.000	0.000	0.000
	5.250	5.750	6.150	6.250	6.150



DEPARTMENT: **Advice and Litigation**

Town of Palm Beach / FY 2027 Proposed Annual Budget

PROGRAM: Advice and Litigation 122

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Contractual	1,118,820	796,501	755,000	755,000	755,000	681,000	(9.80%)
TOTALS	1,118,820	796,501	755,000	755,000	755,000	681,000	(9.80%)

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY22 budget.

CONTRACTUAL

Contractual decreased due to anticipated reduction in legal advice costs.



DEPARTMENT: **Town Clerk**

Town of Palm Beach / FY 2027 Proposed Annual Budget

PROGRAM: **Town Clerk 131**

VISION

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

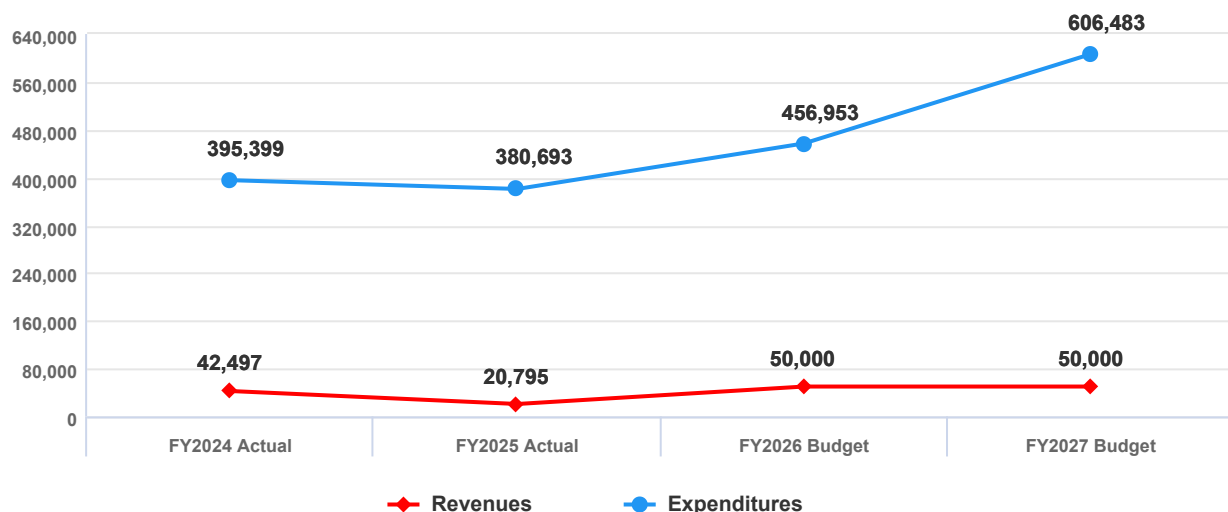
MISSION

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

MAIN ACTIVITIES:

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

Town Clerk



Program: Town Clerk 131**Revenue Summary**

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Charitable Solicitations Fee	42,497	20,795	50,000	50,000	50,000	50,000	-%
Public Records Requests	-	15,095	10,000	10,000	10,000	10,000	-%
Special Events Permit and Usage Fees	-	54,750	-	-	-	-	-%
Miscellaneous Permit Fees	-	3,880	7,500	7,500	7,500	-	(100.00%)
TOTALS	42,497	94,520	67,500	67,500	67,500	60,000	(11.11%)

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	206,841	220,848	219,844	219,844	231,399	322,745	46.81%
Employee Benefits	124,181	123,876	151,684	151,684	148,684	211,933	39.72%
Contractual	41,760	26,984	80,925	80,925	80,925	65,150	(19.49%)
Commodities	9,493	8,985	4,500	4,500	4,500	6,655	47.89%
Capital Outlay	10,134	-	-	-	-	-	-%
Other	2,990	-	-	-	-	-	-%
TOTALS	395,399	380,693	456,953	456,953	465,508	606,483	32.72%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY27 budget includes a lump sum COLA and pay for performance. The increase in Salary was primarily due to the transfer of the Document Management Coordinator from the Planning, Zoning, and Building 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. The increase in Benefit was primarily due to the transfer of the Document Management Coordinator from the Planning, Zoning, and Building department.

CONTRACTUAL

Contractual decrease is primarily due to reduced costs for transcription services, copying machine, and codification updates.

COMMODITIES

Commodities increase is primarily due to additional costs for office supplies, conference travel and membership dues.

PROGRAM: Town Clerk 131

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Town Clerk	1.000	0.500	0.500	0.500	0.500
Deputy Town Clerk	1.500	1.000	1.000	1.000	1.000
Clerk Support Specialist	0.000	0.000	0.000	1.000	1.000
Document Management Coordinator	0.000	0.000	0.000	0.000	1.000
Administrative & Policy Support Assistant	0.000	0.000	0.000	0.400	0.500
Administrative Assistant	0.500	0.500	0.000	0.000	0.000
Clerk Support Assistant	0.000	1.000	1.000	0.000	0.000
	3.000	3.000	2.500	2.900	4.000



DEPARTMENT: **Information Technology**

Town of Palm Beach / FY 2027 Proposed Annual Budget



TOWN OF PALM BEACH

Office of Information Technologies

MEMORANDUM

TO: Kirk Blouin, Town Manager
 FROM: Andy Jadoo, Director of Information Technology
 DATE: June 30, 2026
 SUBJECT: IT Department Budget Highlights for FY2027

Program 125 – Information Technology

FY2027 Budget Request \$4,794,435

FY2026 Adopted \$5,022,962

This represents an overall decrease of 5% (\$228,527) in the IT FY2027 Budget.

The IT budget increase is primarily driven by a strategic shift toward Cloud and SaaS-based solutions, aligning with the Town's long-term objective of enhancing system resilience, scalability, and high availability for staff across all departments. These investments ensure critical applications remain accessible with minimal downtime, supporting operational continuity and service delivery. Additionally, the expansion of 10G fiber services across Town facilities strengthens network capacity and performance, while the implementation of dedicated fiber connectivity for SCADA infrastructure enhances reliability and real-time data transmission for essential Public Works operations. Collectively, these initiatives represent a forward-looking approach to modernizing the Town's technology ecosystem and mitigating risk.

Salaries and Wages

FY2027 Budget Request \$1,230,804

FY2026 Adopted \$1,206,665

Employee Benefits

FY2027 Budget Request \$698,714

FY2026 Adopted \$700,819

Salary and Wages & Employee Benefits increased 1.2% (\$22,034) due to the annual salary increases and pension and insurance increases.

Contracted Services

FY2027 Budget Request \$2,561,001

FY2026 Adopted \$2,796,910

Contracted Services decrease of 8.4% (\$235,909) in the IT FY25 Budget.

► Other Contractual Services decreased \$283,000.

- ▶ Software Maintenance decrease of \$62,723 include:
 - Changes in Public Safety SaaS applications
 - Changes in Univerus ERP
- ▶ Data Line and Radio cost increase of \$149,464 include:
 - Crown Castle fiber
 - PBC 10G fiber services
 - Addition of \$20,000 for AT&T fiber for Public Work SCADA system
- ▶ Internet Access Cost \$10,000 increase due to implementation of 10G service with PBC and keeping AT&T as redundant Town circuit.

Depreciation

FY2027 Budget Request \$138,916

FY2026 Adopted \$161,568

Depreciation decreased 14% (\$22,652) as several pieces of equipment have reached the end of their useful life and are no longer being depreciated in addition to cost reimbursement from Building Department, Par 3, and Marina Enterprise funds.

Commodities

FY2027 Budget Request \$155,000

FY2026 Adopted \$132,000

Commodities increased 17.4% (\$23,000) due to additional funding of Minor Computer equipment needs, which include laptops, workstations, printers, scanners, etc. With the rising cost of pc hardware budgeting, including anticipated pricing increases, overall cost of hardware continue to trend upwards.

Capital Outlay

FY2027 Budget Request \$10,000

FY2026 Adopted \$25,000

Capital Outlay decreased 60% (\$15,000) due to a reduction of major computer purchases.

PROGRAM: Information Technology 125

MISSION:

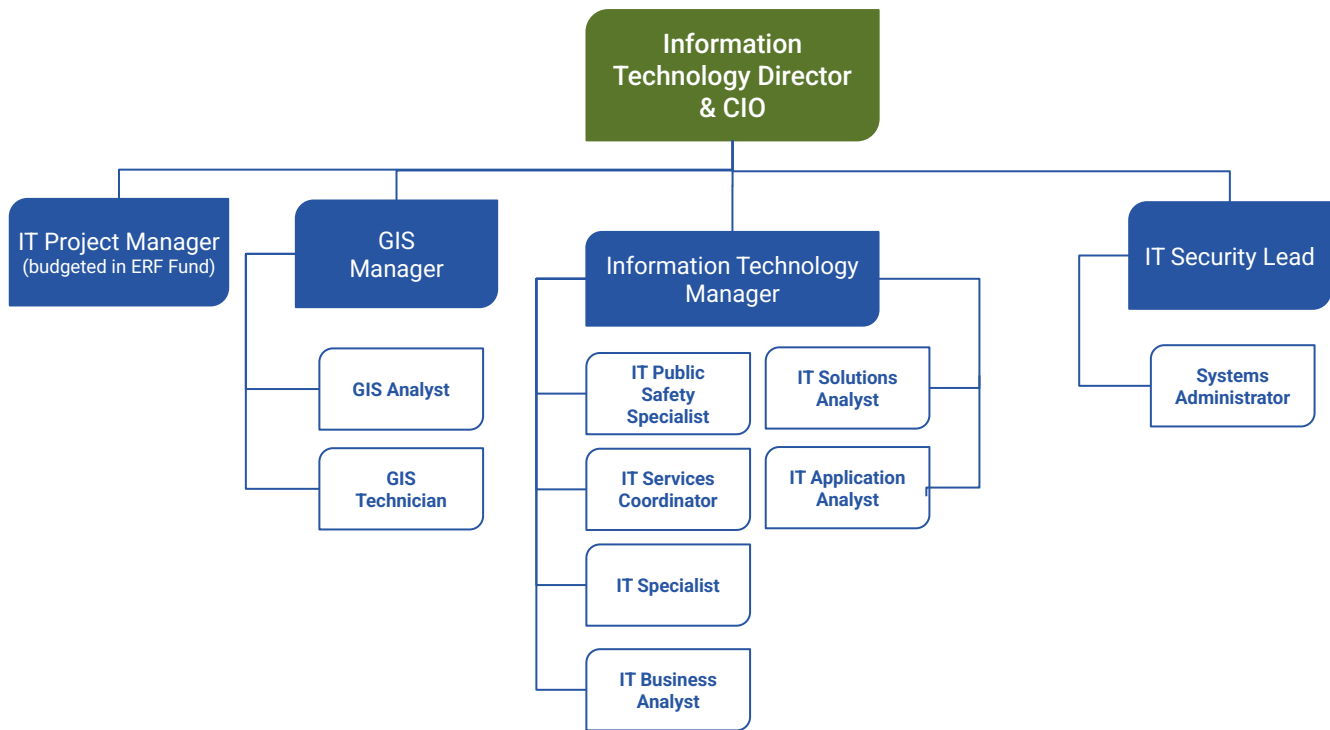
Provide a collaborative and cooperative enterprise approach in identifying, prioritizing, managing, supporting, partnering and successfully executing a service portfolio of digital initiatives and solutions aligning with town strategic goals and cross-functional vision through the use of industry standards,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

MAIN ACTIVITIES:

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

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

Program: Information Technology 125



Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	1,209,007	1,099,970	1,206,665	1,206,665	1,060,767	1,230,804	2.00%
Employee Benefits	530,844	568,112	700,819	700,819	700,819	698,714	(0.30%)
Contractual	1,956,696	2,128,435	2,796,910	2,796,910	2,796,910	2,561,001	(8.43%)
Commodities	192,846	153,987	132,000	132,000	132,000	155,000	17.42%
Capital Outlay	8,079	3,559	25,000	25,000	25,000	10,000	(60.00%)
Depreciation	128,717	128,751	161,568	161,568	161,568	138,916	(14.02%)
Other	125,610	-	-	-	-	-	-%
TOTALS	4,151,800	4,082,815	5,022,962	5,022,962	4,877,064	4,794,435	(4.55%)

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs decreased due to decreased software licensing requirements.

PROGRAM: Information Technology 125**COMMODITIES**

Commodities increased due to server and other minor computer equipment purchasing needs.

CAPITAL OUTLAY

Capital Outlay decreased due to a reduction of major computer purchases.

DEPRECIATION

Depreciation decreased due to several pieces of equipment having reached the end of their useful life.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
CIO & Director of Information Technology	0.000	0.000	1.000	1.000	1.000
Director of Information Technology	0.000	1.000	0.000	0.000	0.000
Division Director of Information Technology	1.000	0.000	0.000	0.000	0.000
GIS Manager	0.000	1.000	1.000	1.000	1.000
Information Technology Manager	1.000	1.000	1.000	1.000	1.000
Information Technology Security Lead	0.000	0.000	1.000	1.000	1.000
IT Project Manager	0.000	0.000	1.000	1.000	1.000
Systems Administrator	2.000	2.000	1.000	1.000	1.000
Information Technology Analyst	0.000	1.000	0.000	0.000	0.000
Information Technology Applications Analyst	0.000	1.000	1.000	1.000	1.000
Information Technology Solutions Analyst	0.000	0.000	1.000	1.000	1.000
IT Solutions Analyst	0.000	1.000	0.000	0.000	0.000
Information Technology Business Analyst	0.000	0.000	1.000	1.000	1.000
GIS Technician	0.000	1.000	1.000	1.000	1.000
GIS Specialist	0.000	1.000	0.000	0.000	0.000
Information Technology Public Safety Specialist	1.000	1.000	1.000	1.000	1.000
Information Technology Specialist	1.000	0.000	1.000	1.000	1.000
Information Technology Services Coordinator	1.000	1.000	1.000	1.000	1.000
GIS Coordinator	1.000	0.000	0.000	0.000	0.000
Information Technology Applications Specialist	1.000	0.000	0.000	0.000	0.000
	9.000	12.000	13.000	13.000	13.000



DEPARTMENT: **People and Culture**

Town of Palm Beach / FY 2027 Proposed Annual Budget



TOWN OF PALM BEACH

People & Culture Department

MEMORANDUM

TO : Kirk W. Blouin, Town Manager
 FROM: Gillian Barth, People & Culture Director
 CC: Bob Miracle, Deputy Town Manager; Carolyn Stone, Deputy Town Manager
 RE: FY2027 Budget Highlights for People & Culture
 DATE: June 30, 2026

People & Culture (General Fund 123)

FY2027 Request	\$1,261,248
FY2026 Adopted	\$1,212,418

The P&C General Fund is the smallest portion of expenses managed by the department. The expenses are predominantly related to FTE costs but also include recruitment, training, and general operational costs for providing people & culture functions to all employees. The overall budget increase of some \$48.8k is primarily related to annual increases in salary and benefits.

The core non-salary/benefit budget was increased by 2.0% or \$6,294 . The material (>\$1,000) differences in this fund are reflected in the following:

Material **decreases**:

- ✦ Decrease of \$14,440 in Employee Training due to the need to shift focus on training for new ERP in multiple departments.
- ✦ Decrease of \$3,305 in Employee Events/Recognition due to shift in orientation costs to training budget.
- ✦ Decrease of \$4,000 and elimination of Diversity, Equity & Inclusion specific line item. Alternative events will be built into the Employee Training budget under the heading of Organizational Culture Development.
- ✦ Decrease in office furniture/equipment due to completion of cabinet work in FY 2026.

Material **increases**

- ✦ Increase in Other Contracted Services of \$23,296 to accommodate a higher skillset level of a temporary agency employee required due to implementation of the new ERP.
- ✦ Increase of \$6,550 in Employee Recruitment due to higher anticipated advertising and more vigorous Clearstar background checks, implemented in FY 2026.
- ✦ Minor increase of \$865 in Travel & Per Diem to accommodate travel to the conference hosted by the new ERP supplier.

Whenever possible the Department has continued to contain costs by planning for the launch of multiple new P&C programs using internal staff and minimizing the use of outside consultants except for those key areas. Considerable focus is also being placed on the implementation of the new ERP which will have wide-reaching effects for the department and should be reflected in further savings in the 2028 budget.

Employee Health (Internal Service Fund 502)

FY2027 Request	\$10,266,438
FY2026 Adopted	\$8,868,823

Expenses and operations associated with Employee Health are managed by People & Culture (P&C) staff. The overall Employee Health budget is expected to increase, in response to several high individual claimants, and a scheduled 15% increase to stop loss premiums. The increase of stop loss premiums affects the overall fixed rates per employee for health insurance in FY27. For Plan Year 2025, there were more than 15 large individual claimants (each over \$67.5K in claims), 6 of which exceeded the stop loss limits of \$135K. As a result, paid claims totaled over \$1.7M for those 15 claimants, after the \$135K cap credit. There was an ultimate savings in claims due to stop loss coverage of approximately \$655K for plan year 2025.

Each plan year (calendar), P&C studies employee premiums versus claims, to determine whether or not an increase in premiums would effectively decrease the cost sharing increasing claims costs. In FY23, employee premiums were increased by 10% after many years of no increases. As with the last few years of studies, it was determined that increased premiums of 10% would only affect non-executive employees with dependents on the plan and would not result in any significant offset of claims costs. Due to the findings, P&C is not recommending an increase in employee premiums for the upcoming plan year (2027).

In 2026, P&C requested recommendations from the broker and insurance carrier for additional cost savings without impacting those with premium deductions. Those included, and were implemented, an increase in out-of-pocket maximums, which provided cost sharing and impact to those utilizing the plan; and Rx savings programs that would keep costs the same for members and ultimately decrease claims costs for the Town.

The Town's Occupational Health and Wellness Clinic continues to provide for an increase in visits for minor urgent care and primary care services which is expected to ultimately impact claims and reduce the overall claims experience in the upcoming and future years. For FY26, P&C negotiated a waiver of the standard 3.0% escalation to its contract with the clinic carrier, Concentra. The 3.0% escalation will increase the clinic's budget by \$10,747.

Through networking and education, P&C continually explores innovative methods and new services to offset claims costs. At no cost to the Town, each year, P&C utilizes wellness funds from our health insurance carrier, providing programs for the employees and incentives to encourage them to take a proactive approach and more cost effective use existing benefits. Examples include reducing overall claims through utilization of the Town's Wellness Clinic, telehealth, and urgent care; onsite screenings and presentations; and distribution of healthy habits and appropriate good-to-know information. P&C's aim is to increase awareness and catch conditions that may lead to more severe issues and claims. Each year, our insurance carrier proudly reports that Town of Palm Beach employees lead many other municipalities in utilization and proactively managing their own healthcare.

A new broker is in place for the new FY with lower fees, which include actuarial fees.

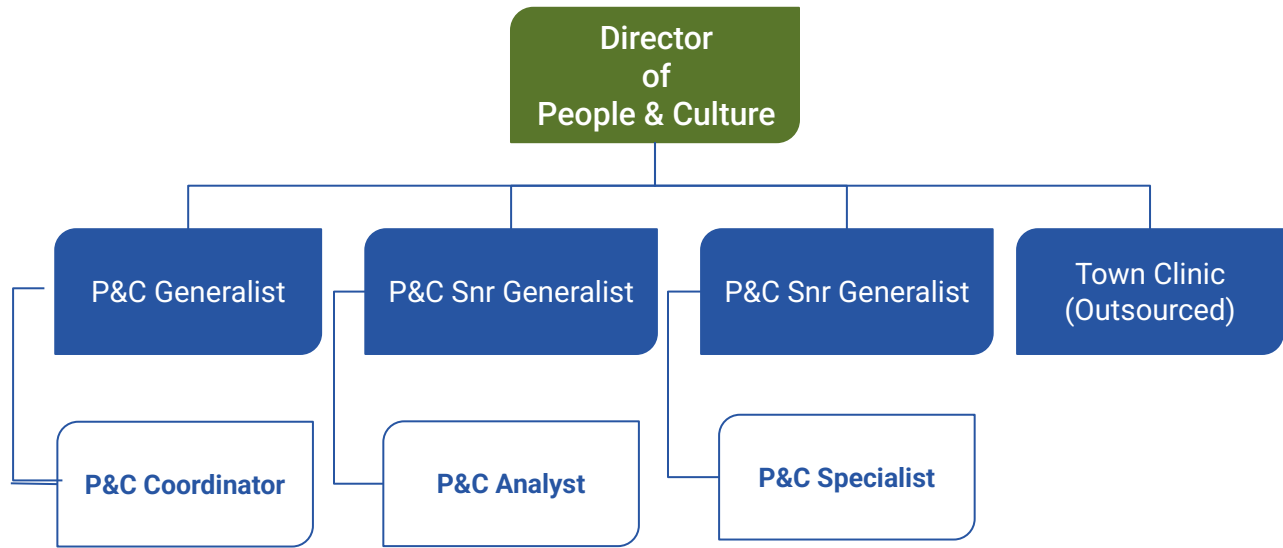
OPEB Trust (Fund 610)

FY2027 Request	\$3,853,812
FY2026 Adopted	\$3,806,608

The overall OPEB Trust expenses are expected to remain flat for FY27. Increases to the stop loss fixed rate are scheduled for 15%. Additionally, the dental claims experience for FY26 rose slightly and is expected to trend slowly up in FY27.

A new broker is in place for the new fiscal year with a slight reduction in fees, which include actuarial fees.

PEOPLE AND CULTURE ORGANIZATION CHART



Program: People and Culture 123

MAIN ACTIVITIES:

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	510,517	534,335	516,730	516,730	518,686	549,425	6.33%
Employee Benefits	236,003	305,105	297,734	297,734	297,734	307,575	3.31%
Contractual	141,865	146,471	363,215	363,215	362,615	373,351	2.79%
Commodities	21,105	9,654	34,739	34,739	34,739	30,898	(11.06%)
Capital Outlay	1,614	-	-	-	-	-	-%
Other	1,619	-	-	-	-	-	-%
TOTALS	912,723	995,564	1,212,418	1,212,418	1,213,774	1,261,248	4.03%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 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 cost increased primarily due to increased cost of temporary employees as a result of higher skillset requirements.

COMMODITIES

Commodities decreased as a result of a reduction in office furniture needs.

PROGRAM: People and Culture 123

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Assistant Town Manager	0.250	0.000	0.000	0.000	0.000
Director of People & Culture	0.000	0.700	0.700	0.700	0.700
People & Culture Division Director	0.600	0.000	0.000	0.000	0.000
People & Culture Manager	0.900	0.900	0.900	0.900	0.000
Senior People & Culture Generalist	0.000	0.000	0.000	0.150	1.950
Talent Development Officer	0.000	0.900	0.900	0.900	0.000
Communications Coordinator	0.000	0.000	0.500	0.000	0.000
Communications Specialist	0.500	0.500	0.000	0.000	0.000
People & Culture Generalist	0.150	0.150	0.150	0.000	0.000
People & Culture Analyst	0.900	0.000	0.350	0.900	0.900
People & Culture Coordinator	0.900	1.050	0.900	0.350	0.350
People & Culture Specialist	0.150	0.000	0.000	0.000	1.000
Administrative Assistant	0.850	0.850	1.850	1.000	0.000
	5.200	5.050	6.250	4.900	4.900



DEPARTMENT: **Finance**

Town of Palm Beach / FY 2027 Proposed Annual Budget



TOWN OF PALM BEACH

Finance Department

MEMORANDUM

TO: Kirk W. Blouin, Town Manager
 FROM: Bob Miracle, Deputy Town Manager - Finance and Administration
 SUBJECT: FY2027 Budget Highlights for the Finance Department
 DATE: June 30, 2026

Finance Budget

FY2027 Budget Request	\$2,489,029
FY2026 Adopted	\$2,372,826

The overall Finance Department proposed FY2027 budget is estimated to increase by 4.9% over the FY2026 Adopted Budget. The majority of the increase is due to the increased cost of employee salaries and benefits.

Program 141 – Financial Management

FY2027 Budget Request	\$1,446,025
FY2026 Adopted	\$1,411,246

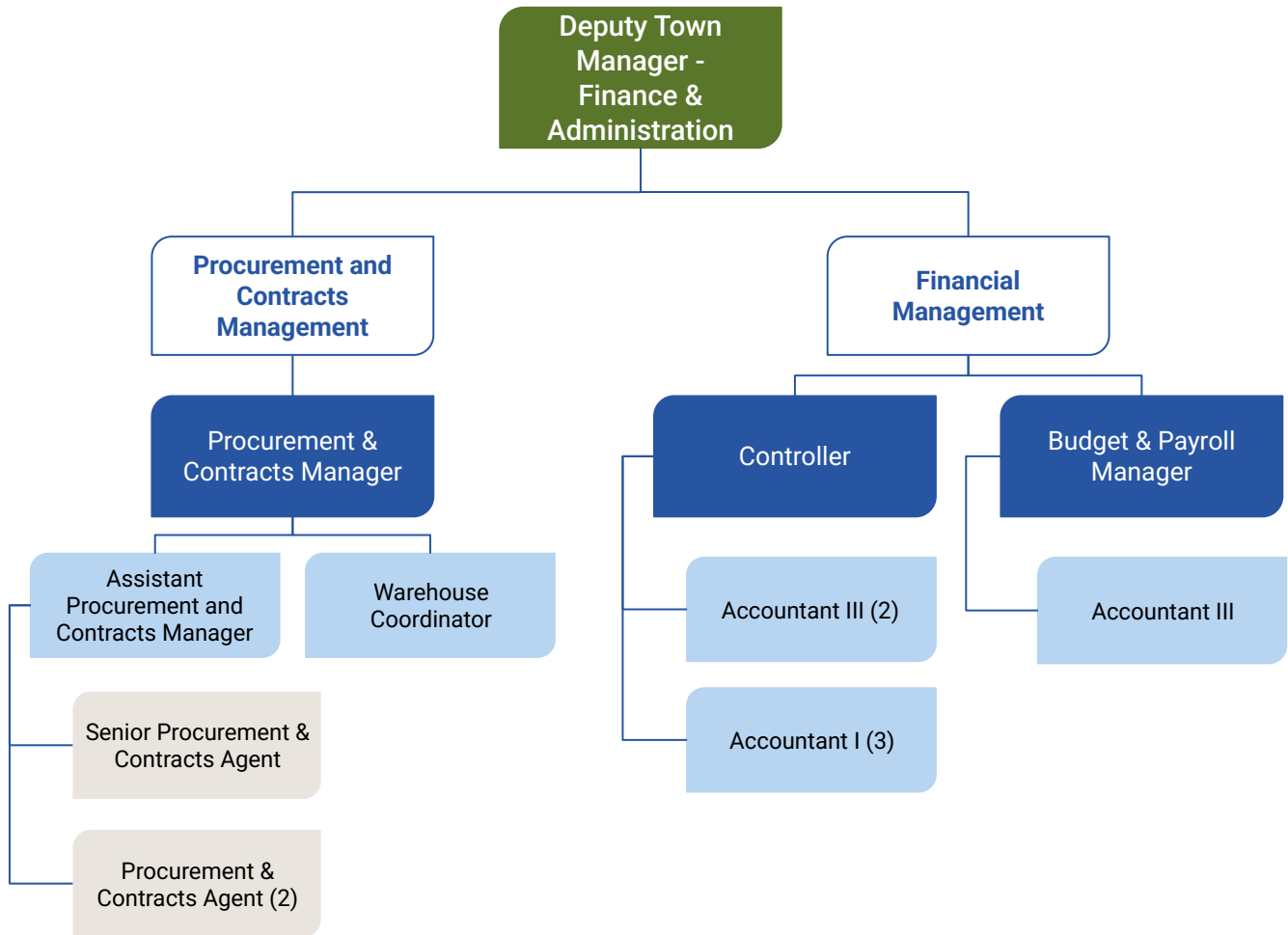
The proposed FY2027 budget for Financial Management reflects an increase of 2.5% or \$34,779 . This increase is mainly attributable to the increased cost of salaries, and benefits.

Program 144 - Purchasing

FY2027 Budget Request	\$1,043,003
FY2026 Adopted	\$961,580

The proposed FY2027 budget for Purchasing reflects an increase of 8.5% or \$81,423. This increase is mainly attributable to the increased cost of salaries and a \$10,000 increase in contractual services to account for expected increase in legal costs.

FINANCE DEPARTMENT ORGANIZATIONAL CHART



DEPARTMENT: FINANCE

MISSION

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

Revenue Summary

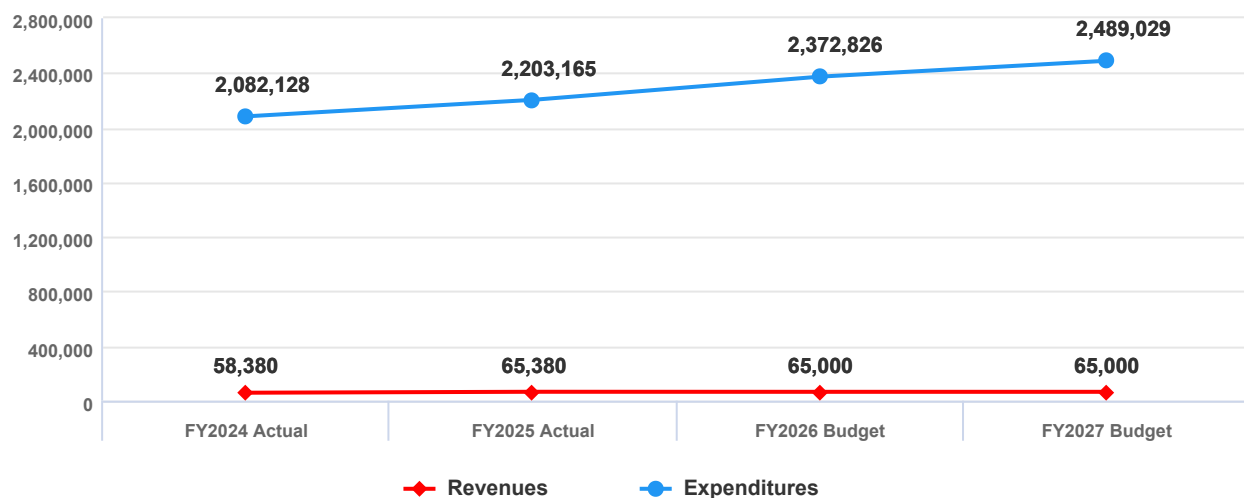
	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Newsrack Enclosure Admin Fee	580	580	0	0	0	-%
Lien Search Fee	57,800	64,800	65,000	65,000	65,000	-%
TOTALS	58,380	65,380	65,000	65,000	65,000	-%

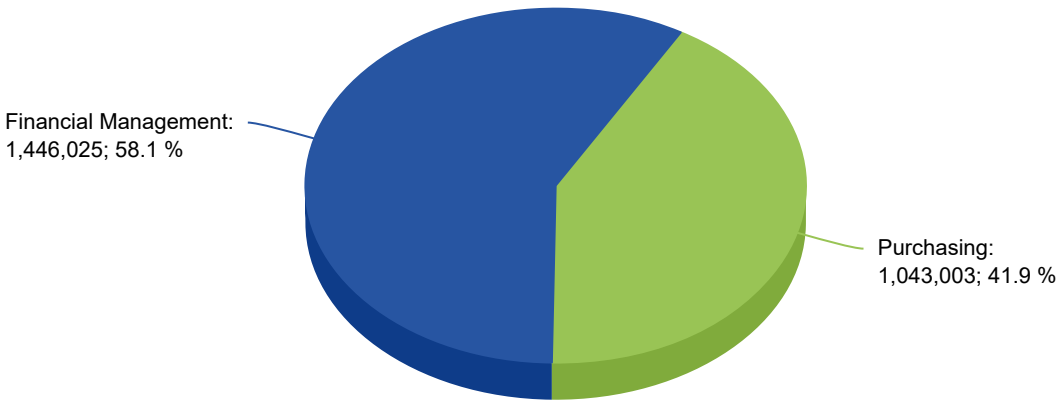
Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	1,213,285	1,268,113	1,298,734	1,298,734	1,362,858	1,407,503	8.38%
Employee Benefits	591,487	657,324	808,045	808,045	808,096	808,290	0.03%
Contractual	214,986	249,596	241,402	241,402	214,605	247,455	2.51%
Commodities	31,335	28,133	24,645	24,645	24,845	25,780	4.61%
Capital Outlay	26,389	-	-	-	-	-	-%
Depreciation	1,820	-	-	-	-	-	-%
Other	2,827	-	-	-	-	-	-%
TOTALS	2,082,128	2,203,165	2,372,826	2,372,826	2,410,404	2,489,029	4.90%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.

Finance





	FY2024	FY2025	FY2026	FY2027
Total Full Time Equivalent Employees	13.689	14.750	13.800	13.800

PROGRAM: Financial Management 141**MISSION**

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

MAIN ACTIVITIES

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	642,594	694,383	723,138	723,138	740,097	770,593	6.56%
Employee Benefits	333,413	370,931	456,881	456,881	457,347	448,647	(1.80%)
Contractual	208,266	235,882	218,427	218,427	195,130	213,935	(2.06%)
Commodities	21,837	18,233	12,800	12,800	13,000	12,850	0.39%
Capital Outlay	20,296	-	-	-	-	-	-%
Depreciation	314	-	-	-	-	-	-%
Other	2,557	-	-	-	-	-	-%
TOTALS	1,229,276	1,319,429	1,411,246	1,411,246	1,405,574	1,446,025	2.46%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the following table. The FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual decreased as a result tuition reimbursement expense being reduced.

COMMODITIES

Commodities costs remained consistent with the previous year.

Program: Financial Management 141

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Director of Finance	0.750	0.000	0.000	0.000	0.000
Controller	0.000	0.975	1.000	1.000	1.000
Assistant Director of Finance	0.975	0.000	0.000	0.000	0.000
Budget & Payroll Manager	0.000	0.000	0.950	0.950	0.950
Budget Manager	0.000	0.900	0.950	0.000	0.000
Accountant III	0.000	2.900	2.900	2.900	2.900
Budget Analyst	0.900	0.000	0.000	0.000	0.000
Accountant	2.000	0.000	0.000	2.950	2.950
Accountant I	0.000	2.914	2.950	0.000	0.000
Accounting Technician	2.914	0.000	0.000	0.000	0.000
	7.539	7.689	8.750	7.800	7.800

PROGRAM: Procurement and Contracts Management 144**MISSION:**

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

The Town of Palm Beach was awarded the National Purchasing Institute Achievement of Excellence in Procurement during FY25. Additionally, Town Procurement received the Florida Association of Public Procurement Officers Association award for Best Practices in FY25.

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	570,690	573,730	575,596	575,596	622,761	636,910	10.65%
Employee Benefits	258,074	286,393	351,164	351,164	350,749	359,643	2.41%
Contractual	6,720	13,714	22,975	22,975	19,475	33,520	45.90%
Commodities	9,498	9,900	11,845	11,845	11,845	12,930	9.16%
Capital Outlay	6,094	-	-	-	-	-	-%
Depreciation	1,506	-	-	-	-	-	-%
Other	270	-	-	-	-	-	-%
TOTALS	852,852	883,736	961,580	961,580	1,004,830	1,043,003	8.47%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.

Program: Procurement and Contracts Management 144

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased primarily due to an additional allocation for anticipated legal costs for procurement.

COMMODITIES

Commodities increased primarily due to increases in office and building supplies.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Division Director of Procurement & Contracts	0.000	0.000	0.000	0.000	1.000
Procurement & Contracts Manager	1.000	1.000	1.000	1.000	-
Assistant Procurement & Contracts Manager	1.000	1.000	1.000	1.000	1.000
Senior Procurement & Contracts Agent	-	1.000	1.000	1.000	1.000
Procurement & Contracts Agent	-	2.000	2.000	2.000	2.000
Warehouse Coordinator	1.000	1.000	1.000	1.000	1.000
Buyer	1.000	-	-	-	-
Junior Buyer	1.000	-	-	-	-
Senior Buyer	1.000	-	-	-	-
	6.000	6.000	6.000	6.000	6.000





DEPARTMENT:
**Planning, Zoning
and Building**

Town of Palm Beach / FY 2027 Proposed Annual Budget



TOWN OF PALM BEACH MEMORANDUM

TO: Kirk Blouin, Town Manager
 CC: James Murphy, Asst. Director of Planning, Zoning & Building
 FROM: Wayne Bergman, Director of Planning, Zoning & Building
 RE: FY2027 Budget Highlights for Planning, Zoning & Building – General Fund
 DATE: June 30, 2026

Total Planning, Zoning & Building Budget – All Expenses

FY2027 Budget Request	\$8,938,046
FY2026 Adopted	\$7,587,289

The overall Planning, Zoning & Building Department proposed FY2027 budget is estimated to increase by \$1,350,757 or 18% over the FY 2026 Adopted Budget. This includes the two Enterprise Fund programs and the two General Fund programs.

Key components of the FY2027 budget include updates to the Master Fee Schedule and the addition of one full-time equivalent (FTE) position: a Building Plan Reviewer / Compliance Officer. The budget also allocates \$100,000 for enhancements to the EPL software system and includes a reorganization of existing staff allocations between the two funding sources.

Capital and operational expenditures include the acquisition of four vehicles (two new vehicles for Code Enforcement and two replacement vehicles for the PZB Department), as well as \$112,000 for a study of potential landmarked buildings. Additional costs include Town Attorney attendance at all Town Council (TC), Planning and Zoning Commission (PZC), Architectural Commission (ARCOM), and Landmarks Preservation Commission (LPC) meetings.

The budget further provides \$10,000 for a CRS consultant to assist with the end-of-year ISO one-year cycle audit, \$100,000 for potential legal litigation, and \$300,000 for Code Review and Reform efforts, including legal analysis and traffic and parking research.

Detailed information on each division and budget category is provided below. The Code Review and Reform program will continue throughout FY2027. A primary driver of the budget increase is anticipated regulatory changes stemming from the current Florida Legislative Session, which are expected to significantly affect development review processes. These changes will require additional compliance resources, a change in assessing permitting fees, and modifications to the department's EPL software to ensure the continuity of community standards related to permitting and construction.

Total Planning, Zoning & Building General Fund Budget

FY2027 Budget Request:	\$2,908,484
FY2026 Adopted Budget:	\$2,488,188

The proposed FY2027 for both Planning, Zoning & Building programs in the General Fund reflect an increase by 16.9% or \$420,296. The General Fund covers the activities of the Planning & Zoning Division, which handles all applications to Arcom, Landmarks and Town Council; and the Business Service Division.

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

FY2027 Budget Request: \$2,282,973

FY2026 Adopted Budget: \$1,855,345

The proposed FY2027 budget for Planning & Zoning reflects an increase by 23.0% or \$427,628 . The increase includes consultant fees, litigation and the continuation of Code Reform efforts in FY2027. This requested increase covers:

- ✦ Expected expenses related to legal representation at public meetings and legal advice for the Code Review Project.
- ✦ Litigation expenses and the closeout of the Lewis, Longman and Walker (LL&W) legal support.
- ✦ Increased cost for contractual services related to Code Review Project inclusive of temporary staff, legal support.
- ✦ Increased rates for required legal advertising related to land use applications and zoning code changes.
- ✦ Reduction in costs for clerical services related to Board/Commission meetings by more than half of FY26.
- ✦ Employee costs reallocated between 211 and 214 funds to accurately depict staff work loads.
- ✦ Funds set aside for in-office consultant accommodations.

Program 214 – Landmarks Preservation

FY2027 Budget Request: \$625,511

FY2026 Adopted Budget: \$632,843

The proposed FY2027 budget for Landmarks Preservation reflects a decrease by (1.2%) or (\$7,332), which is due to a decrease in contractual services. This fund includes some of the following:

- ✦ Expected expenses related to legal representation at public meetings.
- ✦ Expected expenses related to plaques and certified mailings related to Landmarking and Historical Designations.
- ✦ Increased rates for required legal advertising related to Landmarked and Historic Designated land use applications and more potential Designations being brought forth to the Commission.
- ✦ Slight increase in consulting services related to increased hours of work for historic research
- ✦ Reduction in costs for consulting services related to landscaping reviews.
- ✦ Reduction in costs for clerical services related to Board/Commission meetings by more than half of FY26.
- ✦ Employee costs reallocated between 211 and 214 funds to accurately depict staff work loads.

Total Planning, Zoning and Building Enterprise Fund Budget

FY2027 Budget Request: \$5,746,964

FY2026 Adopted Budget: \$5,099,101

The Planning, Zoning & Building Enterprise Fund covers the activities of the Building Division and includes the administration and enforcement of the Florida Building Code. All revenues for Programs 212 and 213, which comprise this Enterprise Fund, are generated by building permit fees. These activities, and their

associated expenses, occur with no cost to the Town taxpayers. The proposed FY2027 for both programs in the Building Fund reflects an estimated increase of \$647,863 or 13%.

Program 212 – Permit Issuance Expenses

FY2027 Budget Request: \$3,068,809

FY2026 Adopted Budget: \$2,243,487

The proposed FY2026 budget for Permit Issuance reflects a 36.8% increase, or \$825,322, which is due primarily to an increase in software, GIS contractual cost and reallocation of staff work loads.

- ✦ Increase in Software licensing and maintenance (Tyler, Laserfiche, etc.).
- ✦ Increase in GIS contractual cost.
- ✦ Reduction in costs for plan review consultants.
- ✦ Reduction in costs for microfilming and digital scanning services.
- ✦ Funds being allocated to continued training related to professional licenses and updated building code compliance material.
- ✦ Employee costs reallocated between 212 and 213 funds to accurately depict staff work loads.
- ✦ Hiring of a Building Plan Reviewer to reduce review times ensuring compliance with state regulations.

Program 213 – Inspection/Compliance Expenses

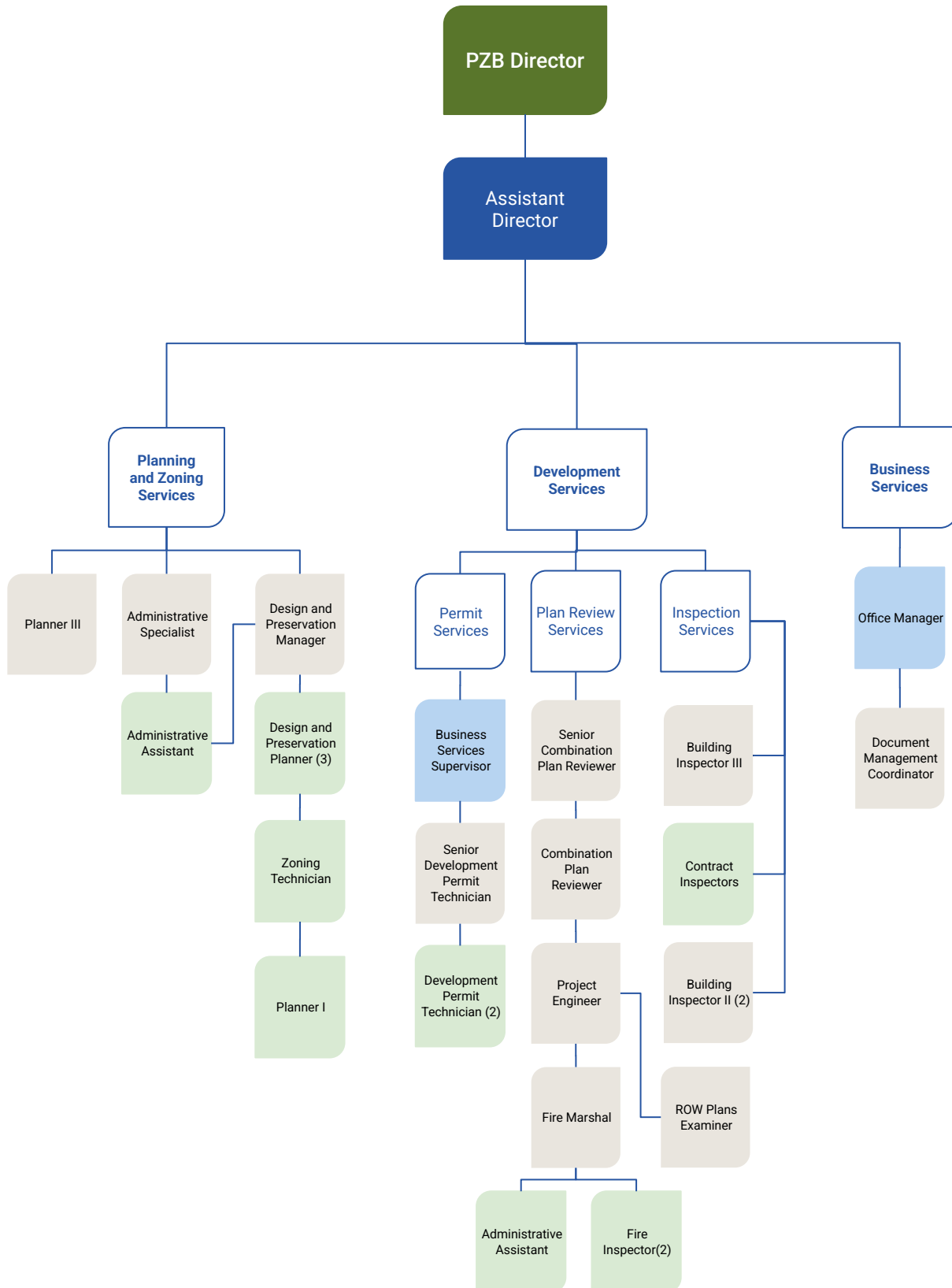
FY2027 Budget Request: \$2,678,155

FY2026 Adopted Budget: \$2,855,614

The proposed FY2026 budget for Permit Issuance reflects an estimated 6.2% decrease, or (\$177,459), which is due primarily to the decrease in professional services and reallocation of staff work loads. The requested amount covers:

- ✦ Legal costs associated with construction projects (DOUA's and CMA's).
- ✦ Funds being allocated for 4 vehicles, 2 replacement vehicles for both Planning, Zoning & Building and 2 new vehicles for Code Enforcement.
- ✦ Continuation of microfilming and digital scanning services related to inspections and compliance.
- ✦ Funds being allocated to continued training related to professional licenses and updated building code compliance material.
- ✦ Employee costs reallocated between 212 and 213 funds to accurately depict staff work loads.
- ✦ Hiring of a new Compliance Officer to ensure compliance with new state regulations.

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

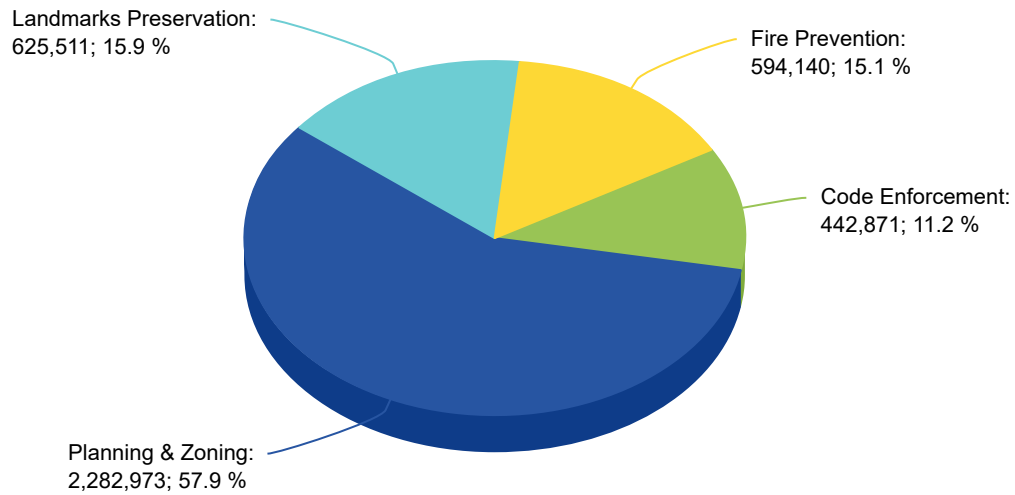
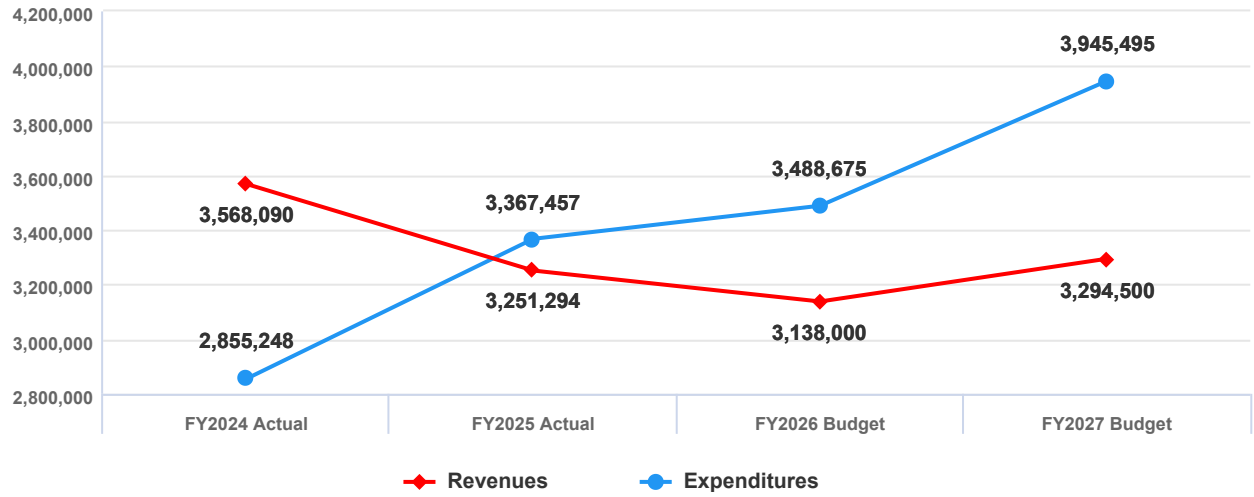
	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Business Tax Receipts	879,952	837,884	875,000	875,000	850,000	(2.86%)
Business Tax Receipt Penalties	60,815	84,124	40,000	40,000	40,000	-%
Except/Var. App.	557,618	615,515	500,000	500,000	650,000	30.00%
Abandonments	1,871	83	1,000	1,000	-	(100.00%)
Architectural Fees	523,414	485,375	450,000	450,000	500,000	11.11%
Landmarks Submittal	60,150	67,650	65,000	65,000	55,000	(15.38%)
Miscellaneous Permit Fees	(350)	3,880	7,500	7,500	-	(100.00%)
Right Of Way Permits	1,168,936	867,657	900,000	900,000	900,000	-%
County Occ. Licenses	21,560	21,668	20,000	20,000	20,000	-%
Tent Permits	14,126	-	-	-	-	-%
Code Compliance Fines	119,160	77,330	125,000	125,000	125,000	-%
Code Compliance Admin Fee	4,950	6,525	4,500	4,500	4,500	-%
Credit Card Customer Surcharge	155,888	183,604	150,000	150,000	150,000	-%
TOTALS	3,568,090	3,251,294	3,138,000	3,138,000	3,294,500	4.99%

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	1,244,988	1,328,627	1,391,823	1,391,823	1,371,558	1,427,158	2.54%
Employee Benefits	478,852	688,518	814,670	814,670	814,660	818,456	0.46%
Contractual	1,092,115	1,284,409	1,238,043	1,238,043	1,234,160	1,630,235	31.68%
Commodities	36,989	47,903	44,139	44,139	44,359	55,980	26.83%
Capital Outlay	-	18,000	-	-	-	-	-%
Depreciation	2,303	-	-	-	-	13,666	100.00%
TOTALS	2,855,248	3,367,457	3,488,675	3,488,675	3,464,737	3,945,495	13.09%

*FY2026 Adjusted includes FY2026 adopted budget plus purchase orders written against the FY2025 budget but spent against the FY2026 budget.

Planning, Zoning and Building



	FY2024	FY2025*	FY2026	FY2027
Total Full Time Equivalent Employees	10.675	14.100	13.850	13.600

*In FY2025 two programs were moved from the General Fund into the new Building Enterprise Fund

PROGRAM: Planning and Zoning 211**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	630,453	639,829	521,760	521,760	672,648	587,121	12.53%
Employee Benefits	223,089	276,967	286,888	286,888	286,888	327,950	14.31%
Contractual	911,124	1,072,981	1,026,700	1,026,700	1,026,700	1,342,700	30.78%
Commodities	14,503	13,555	19,997	19,997	19,997	25,202	26.03%
TOTALS	1,779,169	2,003,332	1,855,345	1,855,345	2,006,233	2,282,973	23.05%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual cost increases are primarily due to increases in costs associated with legal services, general planning activities, and concurrency studies per state law.

COMMODITIES

Commodities costs increased due to anticipated increase in office and computer supplies and travel.

Program: Planning and Zoning 211

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Director of Planning Zoning & Building	0.700	0.700	0.350	0.350	0.350
Assistant Director of PZB	0.350	0.350	0.350	0.350	0.350
Architectural Review & Historic Preservation Manager	0.000	0.000	0.000	0.000	0.250
Design & Preservation Manager	0.000	0.000	0.250	0.250	0.000
Planner III	1.000	1.000	1.000	1.000	1.000
Design & Preservation Planner	0.000	0.800	1.600	1.200	1.600
Planner I	0.500	0.500	0.250	0.250	0.250
Office Manager	0.000	0.000	0.250	0.250	0.250
Administrative Specialist	0.500	0.500	0.250	0.250	0.250
Zoning Technician	0.500	0.500	0.500	0.500	0.500
Administrative Assistant	0.000	0.500	0.500	0.500	0.500
Historic Preservation Planner	0.400	0.000	0.000	0.000	0.000
	3.950	4.850	5.300	4.900	5.300

PROGRAM: Landmarks Preservation 214**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	89,206	97,240	273,904	273,904	103,200	222,383	(18.81%)
Employee Benefits	33,031	108,947	158,207	158,207	157,672	122,185	(22.77%)
Contractual	160,990	185,938	194,000	194,000	194,000	271,075	39.73%
Commodities	4,578	17,366	6,732	6,732	6,732	9,868	46.58%
TOTALS	287,805	409,492	632,843	632,843	461,604	625,511	(1.16%)

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases. The decrease in Salary was primarily due to the transfer of the Document Management Coordinator to the Town Clerk.

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 in Benefits was primarily due to the transfer of the Document Management Coordinator to the Town Clerk.

CONTRACTUAL

Contractual cost increases are primarily due to increases in costs associated with legal services, general planning activities, and concurrency studies per state law that are required for landmark designation studies and historic preservation.

COMMODITIES

Commodities costs increased due to anticipated increase in office and computer supplies and travel.

Program: Landmarks Preservation 214

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Director of Planning Zoning & Building	0.050	0.050	0.150	0.150	0.150
Assistant Director of PZB	0.050	0.050	0.150	0.150	0.150
Architectural Review & Historic Preservation Manager	0.000	0.000	0.000	0.000	0.250
Design & Preservation Manager	0.000	0.000	0.500	0.500	0.000
Design & Preservation Planner	0.000	0.600	0.750	0.900	0.500
Planner I	0.000	0.000	0.250	0.250	0.250
Office Manager	0.000	0.000	0.250	0.250	0.250
Administrative Specialist	0.000	0.000	0.250	0.250	0.250
Zoning Technician	0.000	0.000	0.250	0.250	0.250
Historic Preservation Planner	0.300	0.000	0.000	0.000	0.000
	0.400	0.700	2.550	2.700	2.050

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

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	304,303	368,292	367,966	367,966	369,017	378,369	2.83%
Employee Benefits	95,873	159,425	208,409	208,409	208,409	206,861	(0.74%)
Contractual	15,925	15,754	7,883	7,883	4,000	4,000	(49.26%)
Commodities	3,913	2,886	4,910	4,910	6,130	4,910	-%
TOTALS	420,014	546,357	589,168	589,168	587,556	594,140	0.84%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs increased due to an increase in radio expenses.

COMMODITIES

Commodities needs remained consistent with the previous year.

Program: Fire Prevention 215

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Fire Marshal	1.000	1.000	1.000	1.000	1.000
Fire Inspector	1.000	1.000	2.000	2.000	2.000
Administrative Assistant	0.000	0.000	0.500	0.500	0.500
Administrative Assistant (Part Time)	0.375	0.375	0.000	0.000	0.000
	2.375	2.375	3.500	3.500	3.500

PROGRAM: Code Enforcement 216

(Program managed by Police)

MISSION:

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

MAIN ACTIVITIES

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	221,025	223,266	228,193	228,193	226,693	239,285	4.86%
Employee Benefits	126,860	143,179	161,166	161,166	161,691	161,460	0.18%
Contractual	3,873	5,256	9,460	9,460	9,460	12,460	31.71%
Commodities	13,996	14,090	12,500	12,500	11,500	16,000	28.00%
Capital Outlay	-	18,000	-	-	-	-	-%
Depreciation	2,303	-	-	-	-	13,666	100.00%
TOTALS	368,057	403,791	411,319	411,319	409,344	442,871	7.67%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased primarily due to costs associated with employee recruiting.

Program: Code Enforcement 216

COMMODITIES

Commodities increased primarily due to an increase in fuel charges for unit vehicles.

DEPRECIATION

Depreciation costs increased as a result of vehicle purchases in FY2025.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Office Manager	0.000	0.000	0.000	0.750	0.750
Lead Code Compliance Officer	0.000	1.000	0.000	0.000	0.000
Lead Code Enforcement Officer	0.000	0.000	1.000	1.000	1.000
Code Compliance Officer I	2.000	1.000	0.000	0.000	0.000
Code Enforcement Officer	0.000	0.000	1.000	1.000	1.000
Parking/Code Enforcement Specialist	0.750	0.750	0.750	0.000	0.000
	2.750	2.750	2.750	2.750	2.750





DEPARTMENT: **Recreation**

Town of Palm Beach / FY 2027 Proposed Annual Budget



TOWN OF PALM BEACH Recreation Department MEMORANDUM

TO: Kirk W. Blouin, Town Manager
VIA: Carolyn Stone, Deputy Town Manager
FROM: Mark Bresnahan, Director of Recreation
SUBJECT: FY2027 Recreation Budget Highlights
DATE: June 30, 2026

This document outlines the Recreation Department's General Fund budget, encompassing Administration, the Mandel Recreation Center, Phipps Ocean Park and Tennis operations. It provides a comparative analysis of the proposed revenue and fee schedules for FY2026 and FY2027 along with an overall budget-to-budget comparison for ease of reference. Additionally, it includes a narrative explaining any significant deviations from budgeted amounts and actual results.

Administration

Expenses

FY2027 Requested Budget:	\$446,070
FY2026 Approved Budget:	\$405,527

This represents an increase of 10.0% or \$40,543 ,

Salaries

Increased by 19.4% or \$34,677

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

Benefits

Increased by 15.7% or \$19,877

- ▶ The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, 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

Decreased by (50.8%) or (\$8,080)

- ▶ Software Maintenance decreased (50.8%) or (\$8,080) due to IT now budgeting for DaySmart software.

Equipment Replacement Fund

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

Mandel Recreation Center/Seaview Park**Expenses****FY2027 Requested Budget: \$1,605,684****FY2026 Approved Budget: \$1,616,784**

This represents a decrease of (0.7%) or (\$11,100)

Revenue**FY2027 Requested Budget: \$1,080,666****FY2026 Approved: \$1,065,016**

This represents an increase of 1.5% or \$15,650

FY2027 Cost Recovery Projection: 67%

ExpensesSalaries

Decreased by (3.7%) or (\$14,944)

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

BenefitsDecreased by (10.7%) or (\$28,382)

- ▶ The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, 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

Increased by 2.0% or \$16,725

- ▶ Janitorial decreased 10.9% or \$5,425 due to actual janitorial contract cost and removal of day porter service due to adjustment in current staffing schedules.
- ▶ Landscape Contracting decreased 7.6% or \$4,000 based on prior years' actual costs.
- ▶ Special Recreation Contracts decreased 2.6% or \$7,500 due to a reduction in one of our larger athletic program providers.
- ▶ Other Contracted Services increased 6.7% or \$20,050 due to a larger allocation for contracted, non-warranty repairs. There is also an increase in cable/internet due to the addition of more cable boxes and a dedicated WiFi connection for fitness center members. This increase also includes a 4.5% increase in contractual labor.
- ▶ Travel and Per Diem increased 73.3% or \$1,100 due to continuing education travel for additional certified staff.
- ▶ Electrical decreased 10% or \$5,000 based on actuals from prior years.
- ▶ Water increased 12.5% or \$5,000 based on usage from prior years.

- ▶ Building Maintenance increased 46.9% or \$15,000 based on history of repairs to the facility over the last two fiscal years, specifically regarding HVAC, electrical and plumbing.
- ▶ Bank Service Charges increased 12.5% or \$2,500 due to an increase in projected revenue.

Commodities

Increased by 10.1% or \$7,000

- ▶ Other Program Supplies increased 17.1% or \$6,000 due to actual cost of goods for programs and events.
- ▶ Cost of Merchandise Sold increased 66.7% or \$1,000 for additional merchandise for resale.

Capital Outlay

- \$30,000 to add additional fitness equipment.

Seaview Park Tennis Center and Phipps Ocean Park Racquet Center

Expenses

FY2027 Requested Budget: \$916,120

FY2026 Adopted Budget: **\$884,468**

This represents an increase of 3.6% or \$31,652

Revenue

FY2027 Proposed Budget: \$851,744

FY2026 Adopted Budget: **\$718,744**

This represents an increase of 18.5% or \$133,000 .

FY2027 Cost Recovery Projection: 93%

Expenses

Salaries

Increased by 10.3% or \$36,094

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

Benefits

Increased by 1.3% or \$3,278

- ▶ The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, 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

Decreased by (6.8%) or (\$15,580)

- ▶ Other Contractual Services decreased 8.2% or \$12,080 due to removal of landscaping contract. Also removed expense for Playbypoint service as that is now budgeted by IT.
- ▶ Building Maintenance increased 15.4 or \$1,000 due to increase in HVAC service and minor building repairs.
- ▶ Tennis Court Maintenance Phipps decreased 50% or \$10,000 due to completion of one-time purchase of a court roller in FY26.
- ▶ Tennis Court Maintenance Seaview decreased 26.1% or \$3,000 due to reduced need for clay material as a result of existing on-hand inventory.
- ▶ Promotional Activities decreased 44.4% or \$800 due to limited promotional activities.
- ▶ Bank Service Charges increased 28.6% or \$10,000 due to an increase in projected revenue.

Commodities

Increased by 19.4% or \$10,550

- ▶ Other Supplies Phipps decreased 66.7% or \$2,000 due to reallocation of supplies.
- ▶ Other Supplies Seaview increased 62.1% or \$11,500 due to the rising cost of tennis balls for teaching.
- ▶ Minor Operating Equipment decreased 18.4% or \$900 due to prior years' actual costs.
- ▶ Cost of Merchandise Sold increased 8.3% or \$2,000 due to additional merchandise for resale.

Phipps Ocean Park – FY27 Financial Impact

- ▶ FY27 represents the **first full year of operating costs** associated with the renovated Phipps Ocean Park.
- ▶ The Recreation Department has requested a **total operating budget of approximately \$828,937** for park operations in FY27.
- ▶ This budget includes personnel (park operations staff), contractual services such as janitorial and landscape maintenance, utilities, building maintenance, and operating supplies necessary to support the enhanced park amenities.
- ▶ Expanded parking capacity at the park is expected to generate **increased parking revenues**, which will be recorded in the Parking Enterprise Fund and will help offset a portion of the Town's park operating costs.
- ▶ Based on current pro-forma assumptions, parking revenue growth is anticipated due to the increase from approximately **144 to 201 paid parking spaces**, reflecting higher projected usage of the renovated facility. In addition, the staff will recommend to the Town Council higher per-hour parking rates. In 2023, the park generated \$266,803 in parking revenue. The estimated revenue for FY27 is \$448,000.

Expenses**FY2027 Requested Budget: \$852,492****FY2026 Adopted Budget: \$196,219**

This represents an increased of 334.5% or \$656,272 . The FY26 budget was for 2 operating months. This increase is representative of a full fiscal year.

Salaries

increased by 642.3% or \$172,143

- ▶ Parks Crew Foreman; (2) Park Attendants
 - The FY26 budget was for 2 operating months. This increase is representative of a full fiscal year.

Contractual

increased by 1437.6% or \$503,150

- ▶ Janitorial
 - \$56,400 (new) is budgeted for twice per day, seven days a week cleaning of both restroom facilities.
- ▶ Landscape Contracting
 - \$150,000 (new) is budgeted as per agreement with the Preservation Foundation of Palm Beach.
- ▶ Other Contractual Services
 - Increased 200% or \$70,000 to allow for contracted labor, fire suppression inspections and staff uniform services.
- ▶ Utilities
 - \$165,500 (new) is budgeted for electrical service, solid waste disposal and water.
- ▶ Building Maintenance
 - \$50,000 (new) is budgeted for non-warranty repairs.

Commodities

- ▶ \$9,300 (new) is budgeted for office supplies, cleaning supplies, minor equipment, PPE, etc.

Non Ad-Valorem Revenue Projections Department Worksheet
Mandel Recreation Center

Account Number	Account Description	FY 2026 Anticipated Amount	FY 2027 Requested
001.347.215	Youth Program Fees (Rec)	550,000	600,000
001.347.210	Adult Program Fees (Rec)	40,000	40,000
001.347.218	Fitness Services	250	250
001.347.219	Fitness Center Classes	15,000	15,000
001.347.620	Promotional Merchandise	2,500	4,000
001.347.250	Passes/Daily Admission	180,000	180,000
001.347.282	Marina Amenity	126,415	126,415
001.362.115	Facility Rental Fees (Rec)	107,600	95,000
001.362.135	Seview Park Concession	18,400	20,000
TOTAL		\$ 1,040,165	\$ 1,080,665

Recreation Department – FY 2027 Requested Fee Schedule
Exhibit III – Mandel Recreation Center
Fitness Center

Fee Classifications	FY26 Approved	FY27 Requested
3 Month Passes		
Resident Adult	\$ 320.00	\$ 350.00
Resident 2 Adult (same household)	\$ 480.00	\$ 540.00
Monthly Passes		
Resident Adult	\$ 170.00	\$ 185.00
Resident 2 Adult (same household)	\$ 260.00	\$ 285.00
Annual Passes		
Resident Adult	\$ 550.00	\$ 590.00
Resident 2 Adult (same household)	\$ 840.00	\$ 900.00
Daily Passes		
Resident Adult	\$ 40.00	\$ 45.00
Resident Guest Fee	\$ 55.00	\$ 60.00
Guest Trainer Fee		
Resident Adult	\$ 45.00	\$ 45.00

Rental Fees

Fee Classifications	FY-26 Approved	FY-27 Requested
Class Room	\$60/hr.	\$60/hr.
Multi-Purpose Room or Game Room (includes patio)	\$140/hr.	\$140/hr.
Gymnasium/equivalent size	\$240/hr.	\$240/hr.
Front Lawn	\$300/hr.	\$325/hr.
Outdoor Patio	Included with GroupX/Game Room	Included with GroupX/Game Room
Deposits	Minimum \$300 refundable	Minimum \$300 refundable
Set-up	\$100 flat fee	\$100 flat fee
Clean-up	\$60/hr.	\$65/hr.
Additional Staff	\$60/hr.	\$65/hr.
Minimum Hours	3 hours	3 hours
Requests Due by	30 days prior	30 days prior
Deposit/Payment due	50% due at time of request, balance due 14 days prior	50% due at time of request, balance due 14 days prior
Cancellation Fees	less than 30 days=\$0; 31-59 days, 50%; 60+ days, 100%	less than 30 days=\$0; 31-59 days, 50%; 60+ days, 100%

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

Non Ad-Valorem Revenue Projections Department Worksheet

Account Number	Account Description	FY2026 Anticipated Amount	FY2027 Requested
001.347.210	Adult Program Fees (Rec)	40,000	40,000
001.347.215	Youth Program Fees (Rec)	550,000	600,000
001.347.218	Tennis Mixers	250	250
001.347.219	Fitness Center Classes	15,000	15,000
001.347.220	Tennis Mixers	1,500	1,500
001.347.230	Merchandise Sales	55,000	50,000
001.347.245	Daily Tennis Court Fees	135,000	140,000
001.347.249	Annual Tennis Court Fees	120,000	120,000
001.347.250	Passes/Daily Admission	180,000	180,000
001.347.282	Marina Amenity	200,660	200,660
001.347.620	Promotional Merchandise	2,500	4,000
001.347.940	Town Share Tennis Teaching Services	465,000	465,000
001.362.110	Facility Rental Fees (Tennis)	500	1,000
001.362.115	Facility Rental Fees (Rec)	107,600	95,000
001.362.135	Seview Park Concession	18,400	20,000
TOTAL		\$ 1,891,410	\$ 1,932,410

Tennis – FY 2027 Requested Fee Schedule

Fee Classifications	FY-26 Approved	FY-27 Requested	FY-26 Approved	FY-27 Requested	Resident % Difference
Annual Passes	Resident	Resident	Non Resident	Non Resident	
Junior	\$ 310	\$ 340	\$ 530	\$ 545	60%
Adult	\$ 715	\$ 785	\$ 1,695	\$ 1,745	122%
2 Adults, (same household)	\$ 995	\$ 1,090	\$ 2,420	\$ 2,490	128%
Family (up to 5 for family household)	\$ 1,365	\$ 1,500	\$ 2,995	\$ 3,085	106%
Seasonal Passes	Resident	Resident	Non Resident	Non Resident	
Junior	\$ 220	\$ 240	\$ 380	\$ 390	63%
Adult	\$ 500	\$ 545	\$ 1,200	\$ 1,240	128%
2 Adults (same household)	\$ 700	\$ 765	\$ 1,650	\$ 1,700	122%
Family (up to 5 for family household)	\$ 1,000	\$ 1,100	\$ 2,100	\$ 2,165	97%
Daily Court Passes	Resident	Resident	Non Resident	Non Resident	
Junior	\$ 14	\$ 14	\$ 19	\$ 19	36%
Adult	\$ 20	\$ 21	\$ 27	\$ 28	33%
Daily Court Passes (Happy Hour 12:30 - 5pm)	Resident	Resident	Non Resident	Non Resident	
Junior	\$ 11	\$ 11	\$ 16	\$ 16	45%
Adult	\$ 16	\$ 16	\$ 22	\$ 22	38%
Court Rental Fees					
Court Rental Fee (1.5 hr block- during operating hours)	\$ 125	\$ 125			
Court Rental Fee (1 hr block during non-operating hours, required staffing fee included)	\$ 150	\$ 150			

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

Updated 03/26/25

FY2026 to FY2027 Budget-to-Budget Comparison for the Recreation Department

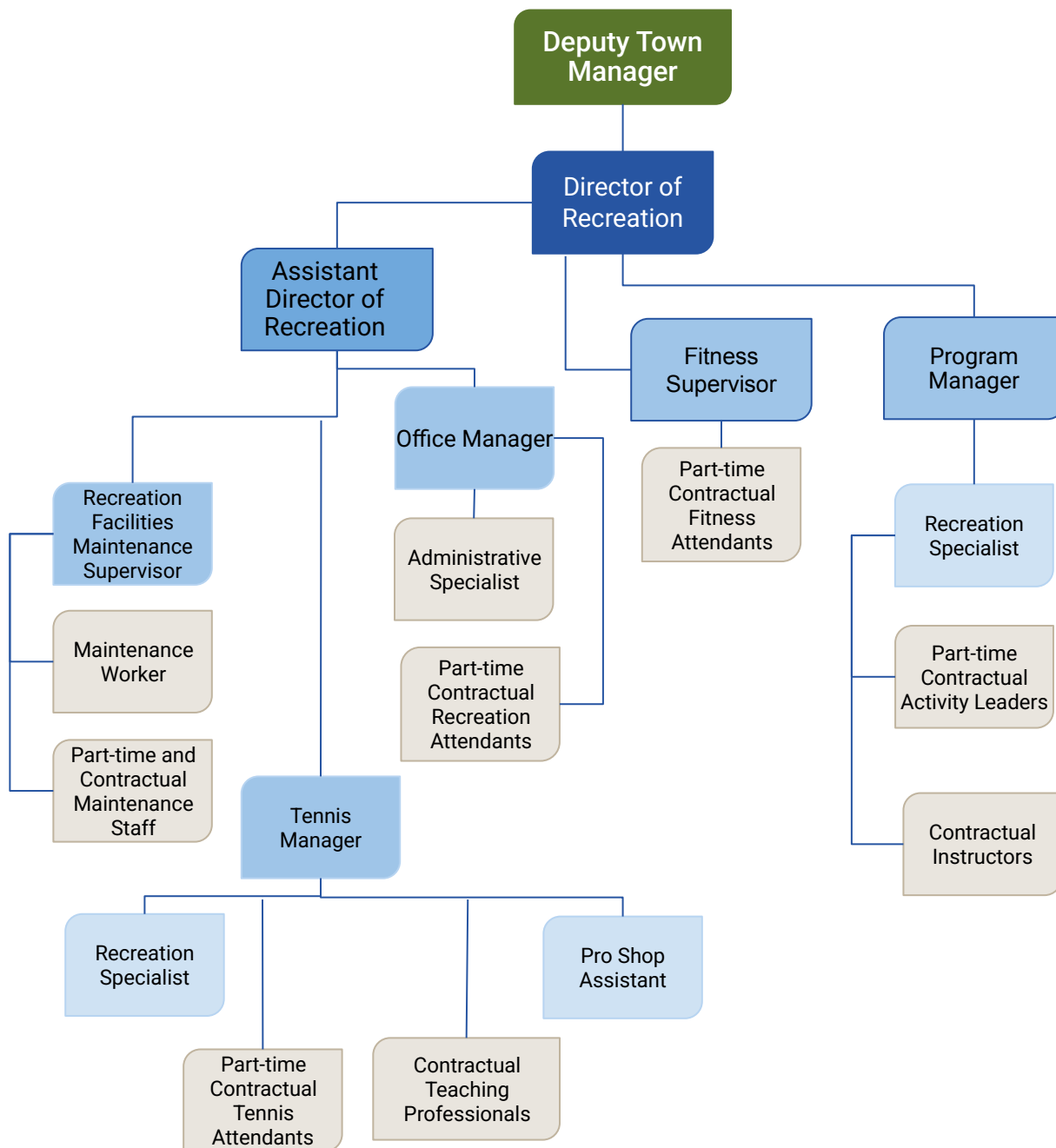
Program Revenue	FY2026 Budget	FY2026 Estimated	FY2027 Requested	FY26/27 Difference \$	FY26/27 Difference %
(312) Tennis Programs & Facilities	\$ 718,744	\$ 851,244	\$ 851,744	\$ 133,000	18.5%
(313) Recreation Center/Seaview Park	\$ 1,065,016	\$ 1,040,166	\$ 1,080,666	\$ 15,650	1.5%
General Fund Sub-Total	\$ 1,783,760	\$ 1,891,410	\$ 1,932,410	\$ 148,650	8.3%
(620) Par 3 Golf Course Enterprise Fund	\$ 5,340,480	\$ 5,370,314	\$ 5,223,450	(\$ 117,030)	-2.2%

Program Operating Expenses	FY2026 Budget	FY2026 Estimated	FY2027 Requested	FY26/27 Difference \$	FY26/27 Variance %
(311) Administration	\$ 405,527	\$ 380,793	\$ 446,070	\$ 40,543	10.0%
(312) Tennis Programs & Facilities	\$ 884,468	\$ 904,587	\$ 916,120	\$ 31,652	3.6%
(313) Recreation Center/Seaview Park	\$ 1,616,784	\$ 1,595,365	\$ 1,605,684	(\$ 11,100)	-0.7%
General Fund Sub-Total	\$ 2,906,779	\$ 2,880,745	\$ 2,967,874	\$ 61,095	2.1%
(620) Par 3 Golf Course Enterprise Fund	\$ 3,458,485	\$ 3,422,369	\$ 3,597,053	\$ 138,568	4.0%

Operating Cost Recovery Estimates

Program Area	FY2026 Budget	FY2026 Estimated	FY2027 Requested
(312) Tennis Programs & Facilities	81.3%	94.1%	93.0%
(313) Recreation Center/Seaview Park	65.9%	65.2%	67.3%
(620) Par 3 Golf Course Enterprise Fund	154.4%	156.9%	145.2%

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

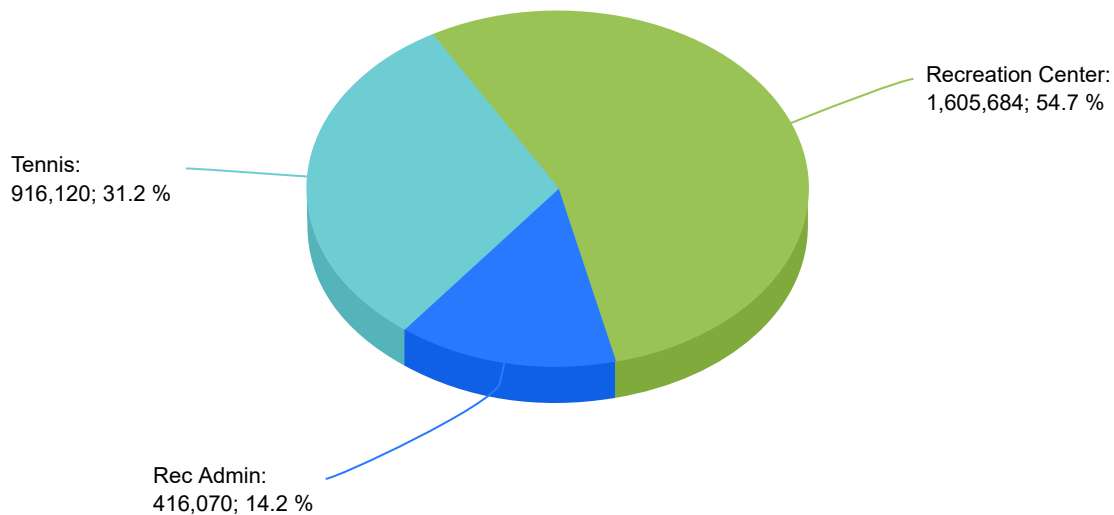
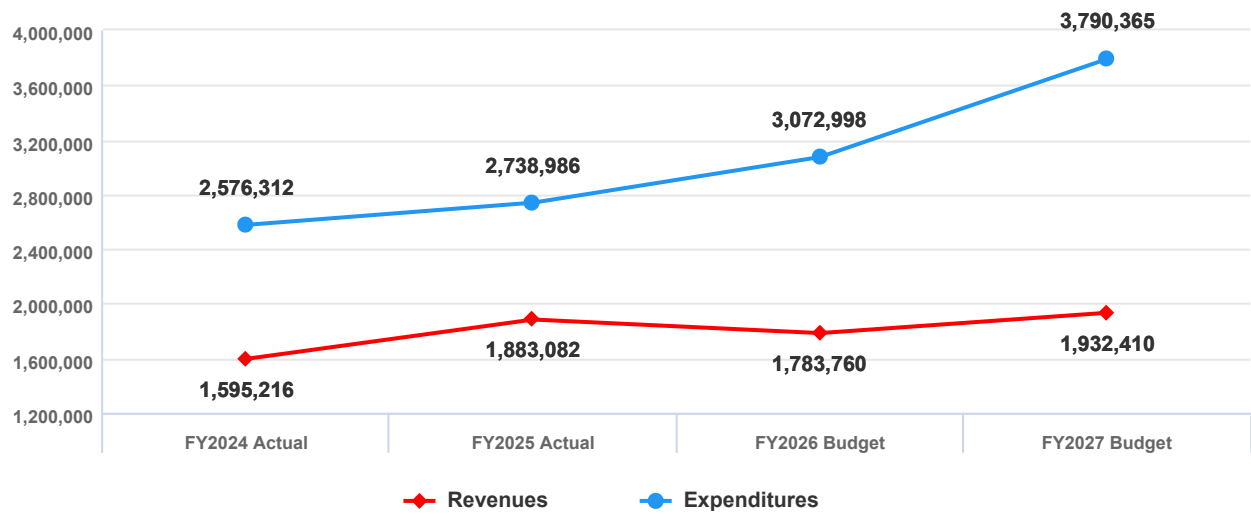
	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Adult Program Fees (Rec)	30,426	33,037	30,000	40,000	40,000	33.33%
Youth Program Fees (Rec)	580,392	481,642	620,000	550,000	600,000	(3.23%)
Fitness Services	168	69	100	250	250	150.00%
Fitness Center Classes	24,834	13,211	25,000	15,000	15,000	(40.00%)
Tennis Mixers	442	514	2,000	1,500	1,500	(25.00%)
Merchandise Sales	36,033	55,484	45,000	55,000	50,000	11.11%
Adult Program Fees (Tennis)	2,735	37	-	-	-	-%
Tennis 12 Play Pass	39,818	-	-	-	-	-%
Daily Tennis Court Fees	68,388	163,614	125,000	135,000	140,000	12.00%
Annual Tennis Court Fees	92,553	127,530	120,000	120,000	120,000	-%
Marina Amenity	200,660	200,660	200,660	200,660	200,660	-%
Passes/Daily Admission	193,344	163,526	200,000	180,000	180,000	(10.00%)
Personal Training	48,810	88,557	-	-	-	-%
Promotional Merchandise	1,368	1,277	2,500	2,500	4,000	60.00%
Town Share Tennis Teaching Services	203,235	426,303	350,000	465,000	465,000	32.86%
Town Share Tennis Merchandise Sales	1,345	-	-	-	-	-%
Tennis Pro Admin Fees	10,125	-	-	-	-	-%
Facility Rental Fees (Tennis)	4,023	1,680	2,500	500	1,000	(60.00%)
Facility Rental Fees (Rec)	51,372	109,771	45,000	107,600	95,000	111.11%
Seaview Park Concession	5,145	16,169	16,000	18,400	20,000	25.00%
TOTALS	1,595,216	1,883,082	1,783,760	1,891,410	1,932,410	8.33%

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected*	FY2027 Budget	% Change
Salaries and Wages	745,353	854,894	960,690	960,690	961,761	1,188,659	23.73%
Employee Benefits	397,104	507,231	771,534	771,534	752,541	737,986	(4.35%)
Contractual	1,206,664	1,126,494	1,127,830	1,127,830	1,080,674	1,624,045	44.00%
Commodities	174,987	165,289	134,200	134,200	160,499	160,950	19.93%
Capital Outlay	1,728	36,334	30,000	30,000	42,745	30,000	-%
Depreciation	48,744	48,744	48,744	48,744	48,744	48,725	(0.04%)
Other	1,733	-	-	-	-	-	-%
TOTALS	2,576,312	2,738,986	3,072,998	3,072,998	3,046,964	3,790,365	23.34%

* FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.

Recreation



	FY2024	FY2025	FY2026	FY2027
Total Full Time Equivalent Employees	11.446	11.194	12.154	14.985

PROGRAM: Administration 311

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	167,317	193,191	178,695	178,695	178,695	213,372	19.41%
Employee Benefits	90,666	108,844	126,862	126,862	110,569	146,739	15.67%
Contractual	4,882	13,817	15,900	15,900	7,620	7,820	(50.82%)
Commodities	11,836	14,644	10,450	10,450	10,289	10,350	(0.96%)
Capital Outlay	1,728	-	-	-	-	-	-%
Depreciation	43,620	43,620	43,620	43,620	43,620	37,789	(13.37%)
Other	1,733	-	-	-	-	-	-%
TOTALS	321,782	374,116	375,527	375,527	350,793	416,070	10.80%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs decreased due to Instructional Technology now budgeting for DaySmart software.

COMMODITIES

Commodities increased due to increase in office supply expenses.

DEPRECIATION

Depreciation decreased due to equipment approaching its replacement date.

Program: Administration 311

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Assistant Town Manager	0.250	0.000	0.000	0.000	0.000
Director of Recreation	0.000	0.300	0.300	0.300	0.300
Division Director of Recreation	0.300	0.000	0.000	0.000	0.000
Assistant Director of Recreation	0.300	0.300	0.300	0.300	0.300
Office Manager	0.000	1.000	1.000	1.000	1.000
Administrative Specialist	0.000	0.000	0.000	0.600	0.600
Administrative Assistant	1.000	0.600	0.600	0.000	0.000
Recreation Specialist	0.400	0.000	0.000	0.000	0.400
	2.250	2.200	2.200	2.200	2.600

PROGRAM: Tennis 312

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	267,391	350,502	350,430	350,430	355,501	386,524	10.30%
Employee Benefits	143,714	213,992	245,834	245,834	244,559	249,112	1.33%
Contractual	192,827	181,656	230,080	230,080	215,813	214,500	(6.77%)
Commodities	104,615	67,464	54,250	54,250	84,840	64,800	19.45%
Depreciation	3,874	3,874	3,874	3,874	3,874	1,184	(69.44%)
TOTALS	712,421	817,488	884,468	884,468	904,587	916,120	3.58%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs decreased primarily due to the removal of landscaping contracts.

COMMODITIES

Commodities increased primarily due to the increased cost of recreational supplies.

DEPRECIATION

Depreciation decreased due to equipment approaching its replacement date.

Program: Tennis 312

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Director of Recreation	0.000	0.150	0.150	0.150	0.150
Division Director of Recreation	0.150	0.000	0.000	0.000	0.000
Assistant Director of Recreation	0.250	0.250	0.250	0.250	0.250
Tennis Manager	0.000	0.000	1.000	1.000	1.000
Recreation Facilities Maintenance Supervisor	0.350	0.350	0.350	0.350	0.350
Administrative Specialist	0.000	0.000	0.000	0.100	0.100
Administrative Assistant	0.200	0.100	0.100	0.000	0.000
Recreation Specialist	1.100	1.000	1.000	1.000	1.100
Pro-Shop Assistant	0.000	1.000	1.000	1.000	1.000
Maintenance Worker	0.000	0.500	0.500	0.500	0.500
Maintenance Worker (Part Time)	0.540	0.040	0.000	0.000	0.000
Tennis Attendant (Part Time)	0.845	0.835	0.835	0.835	0.400
	3.435	4.225	5.185	5.185	4.850

PROGRAM: Recreation Center 313

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	310,645	311,201	404,765	404,765	400,765	389,821	(3.69%)
Employee Benefits	162,723	184,396	264,419	264,419	262,994	236,037	(10.73%)
Contractual	1,008,954	931,020	846,850	846,850	822,241	863,575	1.97%
Commodities	58,537	83,181	69,500	69,500	65,370	76,500	10.07%
Capital Outlay	-	36,334	30,000	30,000	42,745	30,000	-%
Depreciation	1,250	1,250	1,250	1,250	1,250	9,752	680.16%
TOTALS	1,542,109	1,547,381	1,616,784	1,616,784	1,595,365	1,605,684	(0.69%)

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs increased primarily due to anticipated increase in the need for contracted non-warranty repair.

COMMODITIES

Commodities cost increased due to anticipated increases in the costs of recreational supplies for programs and events.

Program: Recreation Center 313

CAPITAL OUTLAY

Capital Outlay remained the same and will continue to be used to replace gym equipment as needed.

DEPRECIATION

Depreciation increased as a result of new equipment purchases in FY2025.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Director of Recreation	0.000	0.300	0.300	0.300	0.300
Division Director of Recreation	0.300	0.000	0.000	0.000	0.000
Assistant Director of Recreation	0.250	0.250	0.250	0.250	0.250
Fitness Supervisor	0.000	0.000	0.000	1.000	1.000
Program Manager	1.000	1.000	1.000	1.000	1.000
Recreation Facilities Maintenance Supervisor	0.450	0.450	0.450	0.450	0.450
Administrative Specialist	0.000	0.000	0.000	0.100	0.100
Recreation Supervisor	1.000	1.000	1.000	0.000	0.000
Administrative Assistant	0.600	0.100	0.100	0.000	0.000
Recreation Specialist	0.500	0.000	0.000	1.000	0.500
Maintenance Worker	0.000	0.500	0.500	0.500	0.500
Activity Leader (Part Time)	0.550	0.552	0.552	0.000	0.000
Bus Driver (Part Time)	0.304	0.304	0.304	0.000	0.000
Maintenance Worker (Part Time)	0.600	0.097	0.097	0.000	0.000
Recreation Center Attendants (Part Time)	0.207	0.216	0.216	0.000	0.000
	5.761	4.769	4.769	4.600	4.100

PROGRAM: Phipps Ocean Park 314

Phipps Ocean Park has undergone a comprehensive revitalization that has transformed the site into a premier 20-acre coastal park celebrating Palm Beach's natural beauty, historic heritage, and commitment to environmental stewardship. The project is the result of a unique partnership between the Town of Palm Beach and the Preservation Foundation of Palm Beach, combining public investment with private philanthropic support to thoughtfully restore and enhance this important community asset.

The revitalized park will feature expansive native landscaping, ADA-accessible pathways, restored dune and mangrove ecosystems, and a variety of educational and interpretive spaces, including the relocated Little Red Schoolhouse and the Coastal Restoration Center. Additional amenities will include a custom-designed playground and thoughtfully designed passive recreation areas that encourage visitors to engage with the park's coastal environment. The park will have full - time Town of Palm Beach employees to provide daily oversight.

Through this revitalization, Phipps Ocean Park will uniquely blend public recreation, environmental preservation, and historical interpretation. The Preservation Foundation of Palm Beach will continue to support the park through philanthropic investment in key amenities and by assisting in the ongoing stewardship of the park's native plantings and landscape features.

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	-	-	26,800	26,800	26,800	198,943	642.32%
Employee Benefits	-	-	134,419	134,419	134,419	106,098	(21.07%)
Contractual	-	-	35,000	35,000	35,000	538,150	1437.57%
Commodities	-	-	-	-	-	9,300	100.00%
TOTALS	-	-	196,219	196,219	196,219	852,491	334.46%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases. The increase in salaries is primarily due to this being the first full year of operating.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The increase in benefits is primarily due to this being the first full year of operating.

CONTRACTUAL

Contractual increased primarily due to this being the first full year of operating. It includes costs associated with contractual labor, contractual repair/maintenance and programming requirements.

COMMODITIES

Commodities increased primarily due to this being the first full year of operating. It includes costs associated for office supplies, cleaning supplies, minor equipment, PPE, etc.

Program: Phipps Ocean Park 314

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Park Attendant	0.000	0.000	0.000	2.000	2.000
Crew Foreman	0.000	0.000	0.000	1.000	1.000
	-	-	-	3.000	3.000





DEPARTMENT: **Fire Rescue**

Town of Palm Beach / FY 2027 Proposed Annual Budget



TOWN OF PALM BEACH Fire Rescue Department MEMORANDUM



TO: Kirk W. Blouin, Town Manager
 FROM: Sean Baker, Fire Rescue Chief
 SUBJECT: FY2027 Budget Highlights for Fire Rescue
 DATE: June 30, 2026

Fire-Rescue Budget

FY2027 Budget Request: \$22,038,053
FY2026 Adopted: \$20,268,817

The overall Fire-Rescue Department proposed FY2027 budget is estimated to increase by 8.7% or \$1,769,236 (excluding Fire Prevention) over the FY2026 adopted Budget. The proposed budget has estimated increases in Salaries of \$422,660 , Employee Benefits of \$725,167 , Contractual of \$99,882 , commodities of \$42,938 and capital outlay of \$479,679 . Depreciation decreased by (\$1,089).

Program 215 – Fire Prevention.

FY2027 Budget Request: \$594,140
FY 2026 Adopted: \$589,168

The proposed FY2027 budget for Fire Prevention reflects an estimated increase by 0.8% or \$4,972 . The proposed budget has increases in Salaries of \$10,403 and reductions in Employee Benefits of (\$1,548) and Contractual of (\$3,883). Commodities had no change.

Program 411 – Administration

FY2027 Budget Request \$749,776
FY2026 Adopted \$681,167

The proposed FY2027 budget for Fire Administration reflects an increase by 10.1% or \$68,609 . There was an increase in Salaries of \$29,537 , Employee Benefits of \$8,911 Contractual of \$30,161 and Commodities remained the same.

Program 417 – Fire Operations

FY2027 Budget Request: \$19,888,073
FY2026 Adopted: \$18,217,690

The proposed FY2026 budget for Fire Operations reflects an estimated increase by 9.2% or \$1,670,383 . There were increases in Salaries of \$364,463 , Employee Benefits of \$698,290 , Contractual of \$85,187 , Commodities of \$43,638 , Capital Outlay of \$477,722 and Depreciation of \$1,082 .

Program 418 – Fire Training

FY2027 Budget Request: \$434,430

FY2026 Adopted: \$422,368

The proposed FY2027 budget for Fire Training reflects an estimated increase by 2.9% or \$12,062 . There were increases in salaries of \$9,645 , Employee Benefits of \$8,084 and reductions in Contractual of (\$5,466) and Commodities of (\$200).

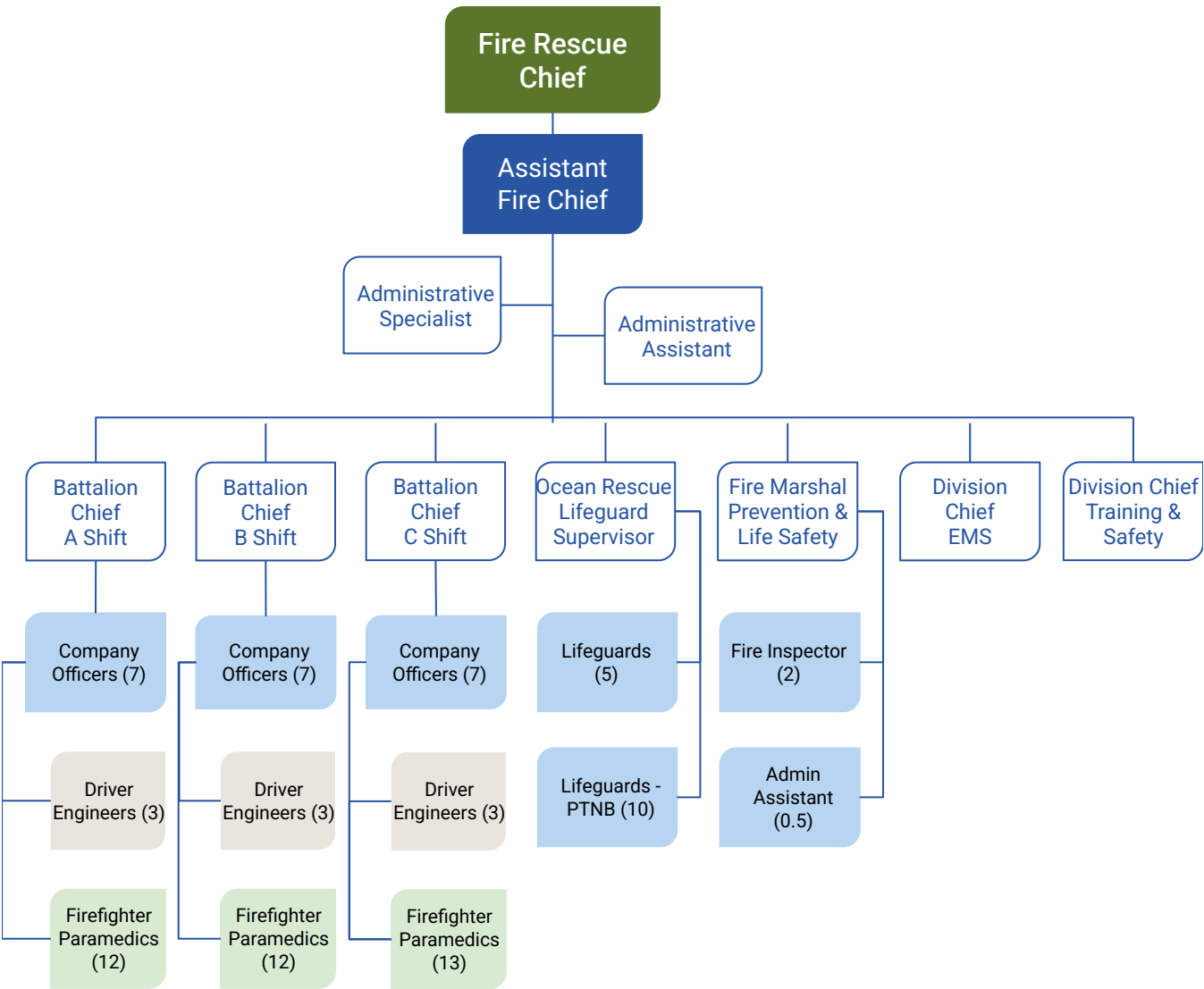
Program 419 – Ocean Rescue

FY2027 Budget Request: \$965,775

FY2026 Adopted: \$947,592

The proposed FY2027 budget for Ocean Rescue reflects an estimated increase by 1.9% or \$18,183 . There were increases in Salaries of \$19,015 , Employee Benefits of \$9,881 and capital outlay of \$1,957 . There were reductions in contractual of (\$10,000), commodities of (\$500) and depreciation of (\$2,171).

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

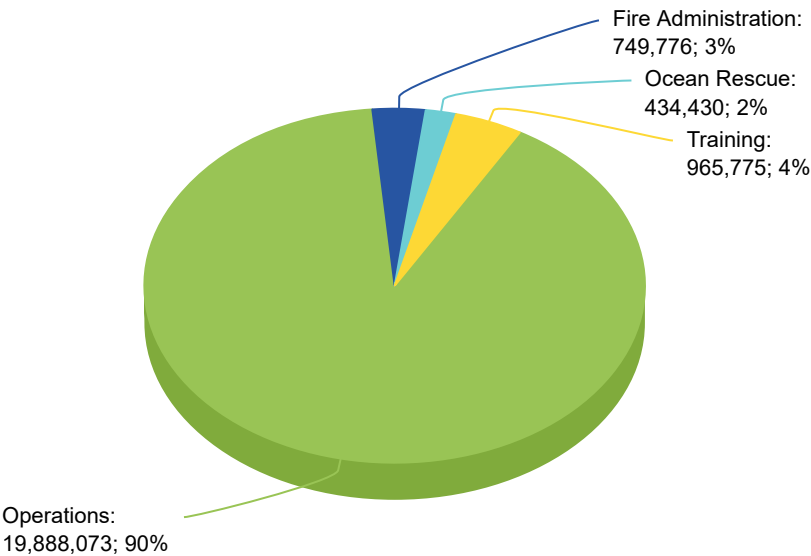
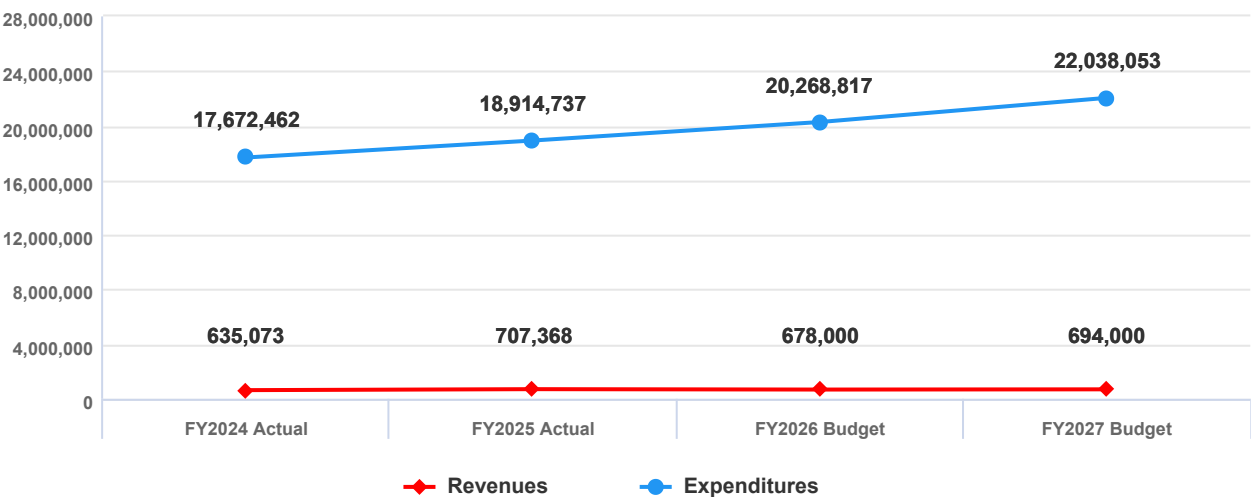
	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Fire Supplemental Compensation	45,752	28,990	37,000	37,000	37,000	-%
Ems Grant - Palm Beach County	11,548	-	25,000	25,000	25,000	-%
Special Detail-Fire	22,170	41,100	30,000	50,000	50,000	66.67%
Fire Prev Bonfires	600	300	-	-	-	-%
Fire Prev Hot Work	2,475	-	-	-	-	-%
Fire Prev Public Assembly	720	-	-	-	-	-%
False Fire Alarms	25,779	21,934	16,000	12,000	12,000	(25.00%)
Fire Prev Fireworks	10,000	20,000	10,000	10,000	10,000	-%
Fire Prev Technical Fire Insp	1,250	-	-	-	-	-%
Fire Prev Inspection Fees	41,453	145,907	125,000	125,000	125,000	-%
Ems Transport Fees	473,326	449,137	435,000	435,000	435,000	-%
TOTALS	635,073	707,368	678,000	694,000	694,000	2.36%

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	9,261,120	9,491,140	9,807,328	9,807,328	9,716,091	10,229,988	4.31%
Employee Benefits	6,988,786	7,838,156	8,711,643	8,711,643	8,399,323	9,436,810	8.32%
Contractual	459,301	489,428	543,217	543,217	570,364	643,099	18.39%
Commodities	229,903	246,332	280,275	280,275	283,507	323,213	15.32%
Capital Outlay	54,543	-	239,923	239,923	55,052	719,602	199.93%
Depreciation	673,272	849,680	686,431	686,431	686,431	685,342	(0.16%)
Other	5,537	-	-	-	-	-	-%
TOTALS	17,672,462	18,914,737	20,268,817	20,268,817	19,710,768	22,038,053	8.73%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.

Fire Rescue



	FY2024	FY2025	FY2026	FY2027
Total Full Time Equivalent Employees	81.400	85.400	86.400	86.400

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

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	330,033	335,324	338,543	338,543	338,543	368,080	8.72%
Employee Benefits	115,412	209,661	242,481	242,481	242,481	251,392	3.68%
Contractual	106,033	96,584	90,558	90,558	90,669	120,719	33.31%
Commodities	6,651	11,712	9,585	9,585	12,726	9,585	-%
Capital Outlay	12,244	-	-	-	-	-	-%
Depreciation	37	-	-	-	-	-	-%
Other	5,537	-	-	-	-	-	-%
TOTALS	575,948	653,281	681,167	681,167	684,419	749,776	10.07%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increase is primarily due to increased cost in remaining HIPAA Compliant.

COMMODITIES

Commodities costs remained consistent with the previous year.

Program: Fire Administration 411

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Fire-Rescue Chief	1.000	1.000	1.000	1.000	1.000
Office Manager	0.000	0.000	0.000	0.000	1.000
Administrative Specialist	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	1.000	1.000	1.000	1.000	0.000
	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

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	8,421,734	8,630,810	8,819,036	8,819,036	8,822,243	9,183,499	4.13%
Employee Benefits	6,451,478	7,164,773	7,926,208	7,926,208	7,613,888	8,624,498	8.81%
Contractual	210,703	258,198	301,618	301,618	301,654	386,805	28.24%
Commodities	198,478	216,009	250,210	250,210	250,301	293,848	17.44%
Capital Outlay	42,299	-	239,923	239,923	55,052	717,645	199.11%
Depreciation	666,524	842,257	680,695	680,695	680,695	681,777	0.16%
TOTALS	15,991,215	17,112,047	18,217,690	18,217,690	17,723,833	19,888,073	9.17%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes 4 new firefighter positions, lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increase is primarily due to the leasing costs of additional radios.

COMMODITIES

Commodities increase is primarily due to increasing fuel and medical supply costs.

CAPITAL OUTLAY

Capital Outlay increase is primarily due to the first year of funds being set aside to purchase a new ambulance.

Program: Operations 417

DEPRECIATION

Depreciation increase is primarily due to additional depreciation for current equipment.

PROGRAM: Operations 417

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Assistant Fire-Rescue Chief	1.000	1.000	1.000	1.000	1.000
Division Chief - EMS Coordinator	1.000	1.000	1.000	1.000	1.000
Battalion Chief	0.000	0.000	3.000	3.000	3.000
Battalion/Division Chief	3.000	3.000	0.000	0.000	0.000
Lieutenant/Paramedic	21.000	21.000	21.000	21.000	21.000
FF Driver/Engineer Paramedic	10.000	8.000	9.000	9.000	9.000
Firefighter Emt	0.000	9.000	6.000	10.000	10.000
Firefighter Paramedic	0.000	24.000	30.000	27.000	27.000
FF Driver/Engineer EMT	0.000	1.000	1.000	1.000	1.000
Fleet Manager	0.200	0.200	0.200	0.200	0.200
Mechanic/PD	0.200	0.200	0.200	0.200	0.200
Firefighter, Paramedic or EMT	32.000	0.000	0.000	0.000	0.000
	68.400	68.400	72.400	73.400	73.400

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

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	146,087	152,018	155,237	155,237	155,237	164,882	6.21%
Employee Benefits	101,369	108,274	116,810	116,810	116,810	124,894	6.92%
Contractual	83,919	83,137	135,041	135,041	135,041	129,575	(4.05%)
Commodities	20,745	13,707	15,280	15,280	15,280	15,080	(1.31%)
TOTALS	352,120	357,136	422,368	422,368	422,368	434,430	2.86%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual decrease is primarily due to a decrease in training expense.

COMMODITIES

Commodities decrease was due to a decrease in training supplies.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Division Chief - Training/Safety	1.000	1.000	1.000	1.000	1.000
	1.000	1.000	1.000	1.000	1.000

PROGRAM: Ocean Rescue 419**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	363,265	372,989	494,512	494,512	400,068	513,527	3.85%
Employee Benefits	320,527	355,448	426,144	426,144	426,144	436,025	2.32%
Contractual	58,646	51,510	16,000	16,000	43,000	6,000	(62.50%)
Commodities	4,029	4,904	5,200	5,200	5,200	4,700	(9.62%)
Capital Outlay	-	-	-	-	-	1,957	100.00%
Depreciation	6,711	7,423	5,736	5,736	5,736	3,565	(37.85%)
TOTALS	753,179	792,274	947,592	947,592	880,148	965,775	1.92%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs decreased as a result of lower costs of water rescue equipment maintenance.

COMMODITIES

Commodities increased due to an increase in certification fees for USLA.

CAPITAL OUTLAY

Capital outlay increase is due to an anticipated cost for minor equipment replacement.

DEPRECIATION

Depreciation decrease is due to an equipment approaching its replacement date.

Program: Ocean Rescue 419

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Supervisor Lifeguard	1.000	1.000	1.000	1.000	1.000
Lifeguard	5.000	5.000	5.000	5.000	5.000
Lifeguard On-Call	3.000	3.000	3.000	3.000	3.000
	9.000	9.000	9.000	9.000	9.000



DEPARTMENT: **Police Department**

Town of Palm Beach / FY 2027 Proposed Annual Budget



TOWN OF PALM BEACH Police Department MEMORANDUM



TO: Kirk W. Blouin, Town Manager
FROM: Nicholas Caristo, Chief of Police
SUBJECT: FY2027 Requested Budget Summary
DATE: June 30, 2026

Program 216 – Code Enforcement Budget

FY2027 Requested: \$442,871
FY2026 Adopted: \$411,319

The proposed FY2027 budget reflects an increase of 7.7% or \$31,552 primarily due to salary/wages, benefits, contractual and commodities. Contractual increased \$3,000 primarily due to Employee recruiting (\$4,500) that was reallocated from Administrative Management (45.421) to Code Enforcement (30.216). There is an increase of \$13,666 in depreciation costs for FY27 due to new Code vehicles. Commodities increased by 28% (\$3,500), driven by higher fuel and vehicle maintenance costs due to expected full FTE staffing levels.

Police Budget

FY2027 Requested: \$29,455,507
FY2026 Adopted: \$26,683,186

The overall Police Department proposed FY2027 budget (excluding Code Enforcement) reflects an increase of 10.4% or \$2,772,321 above the FY2026 approved budget of \$26,683,186. This increase is primarily due to POTUS-related expenses associated with traffic mitigation efforts, POTUS-related overtime, Special Assignment Overtime (SAO), and higher contractual costs for law enforcement technology, and depreciation. A summary of these budget highlights by unit is provided below. A summary of these budget highlights by unit is provided below.

Program 421 – Administration

FY2027 Requested: \$1,886,308
FY2026 Adopted: \$2,003,279

The proposed FY2027 budget reflects a decrease of (5.8%) or (\$116,971), primarily due to the elimination of the Support Services Manager position, resulting in reductions to salary and wages and associated benefits, and a reduction in depreciation costs. Contractual accounts decreased due to the reallocation of employee recruiting expenses to Code (30.216) and Parking (45.430). This decrease also reflects the redistribution of funding to those units, as well as the filling of previously vacant positions. Commodity accounts increased by 6.5% (\$23,333), due to anticipated costs associated with the replacement of Dive Unit wetsuits, patrol cold-weather jackets, as well as projected increases to uniform costs.

Program 422 – Organized Crime Vice and Narcotics**FY2027 Requested: \$1,301,502****FY2026 Adopted: \$1,154,018**

The proposed FY2027 budget reflects an increase of 12.8% or \$147,484 , primarily due to increases in salary and wages and associated benefits. Overtime requests have increased to support anticipated needs related to POTUS visits, dignitary protection, and investigative operations. Contractual accounts remain consistent with the prior year, while commodity account requests were reduced due to identified efficiencies.

Program 423 – Records Information Systems Unit**FY2027 Requested: \$347,318****FY2026 Adopted: \$220,894**

The proposed FY2027 budget reflects an increase of 57.2% or \$126,424 , primarily due to increases in salary and wages and associated benefits resulting from the filling of a previously vacant FTE position within the unit. Contractual decreased 15.87% (\$1,000) while commodity accounts remain consistent with the prior year.

Program 424 – Training & Community Relations Unit**FY2027 Requested: \$351,858****FY2026 Adopted: \$338,444**

The proposed FY2027 budget reflects an increase of 4.0% or \$13,414 , primarily due to increases in salary and wages and associated benefits. Contractual costs remain consistent with the prior year, while commodity accounts decreased by 7.0%, reflecting reduced training-related expenses.

Program 425 – Communications Unit**FY2027 Requested: \$2,968,509****FY2026 Adopted: \$2,465,970**

The proposed FY2027 budget reflects an increase of 20.4% or \$502,539 , primarily driven by a 4.4% increase in salaries and wages, as well as an 8.2% (\$15,000) increase in contractual costs associated with radio maintenance service agreements, parts, and equipment. The most significant increase, however, is attributed to annual depreciation costs related to the Department's new radio system, which accounts for a \$430,907 increase.

Program 426 – Crime Scene Evidence Unit**FY2027 Requested: \$673,943****FY2026 Adopted: \$646,422**

The proposed FY2027 budget reflects an increase of 4.3% or \$27,521 , primarily driven by an increase in salaries and wages. This increase is partially offset by a 4.0% (\$10,678) decrease in benefits, a 23.0% (\$2,653) reduction in annual depreciation costs, and a 13.5% (\$500) decrease in commodity costs due to lower anticipated office supply expenses. Contractual costs remain consistent with the prior year.

Program 428 – Patrol Division**FY2027 Requested: \$18,511,816****FY2026 Adopted: \$16,769,918**

The proposed FY2027 budget reflects an increase of 10.4% or \$1,741,898 , primarily driven by an increase in salaries and wages, along with a 25% (\$500,000) increase in Special Assignment Overtime (SAO), attributed to detail contracts at The Breakers, Country Club, Beach Club, and Glazer Hall, as well as increased seasonal demand. The increase in Special Assignment Overtime (SAO) will be offset by corresponding SAO revenue. Overall, salaries and wages increased by 13.1% (\$1,189,646), while benefits increased by 5.9% (\$386,29). Contractual accounts increased by \$505,882, primarily due to anticipated higher costs associated with firing range services, leased camera equipment, body-worn camera systems, and digital evidence storage contracts, and vessel enforcement related expenses. Commodity costs increased by 5.9% (\$4,000), driven by replacement needs for specialty unit equipment. Additionally, annual depreciation increased by 37.8% (\$157,963), primarily related to vehicle replacements, mobile camera trailers, and speed trailers completed in FY2025.

Capital outlay decreased by \$198,632, as the Department plans to utilize Equipment Replacement Funds (ERF) for four (4) vehicle replacements in FY2027.

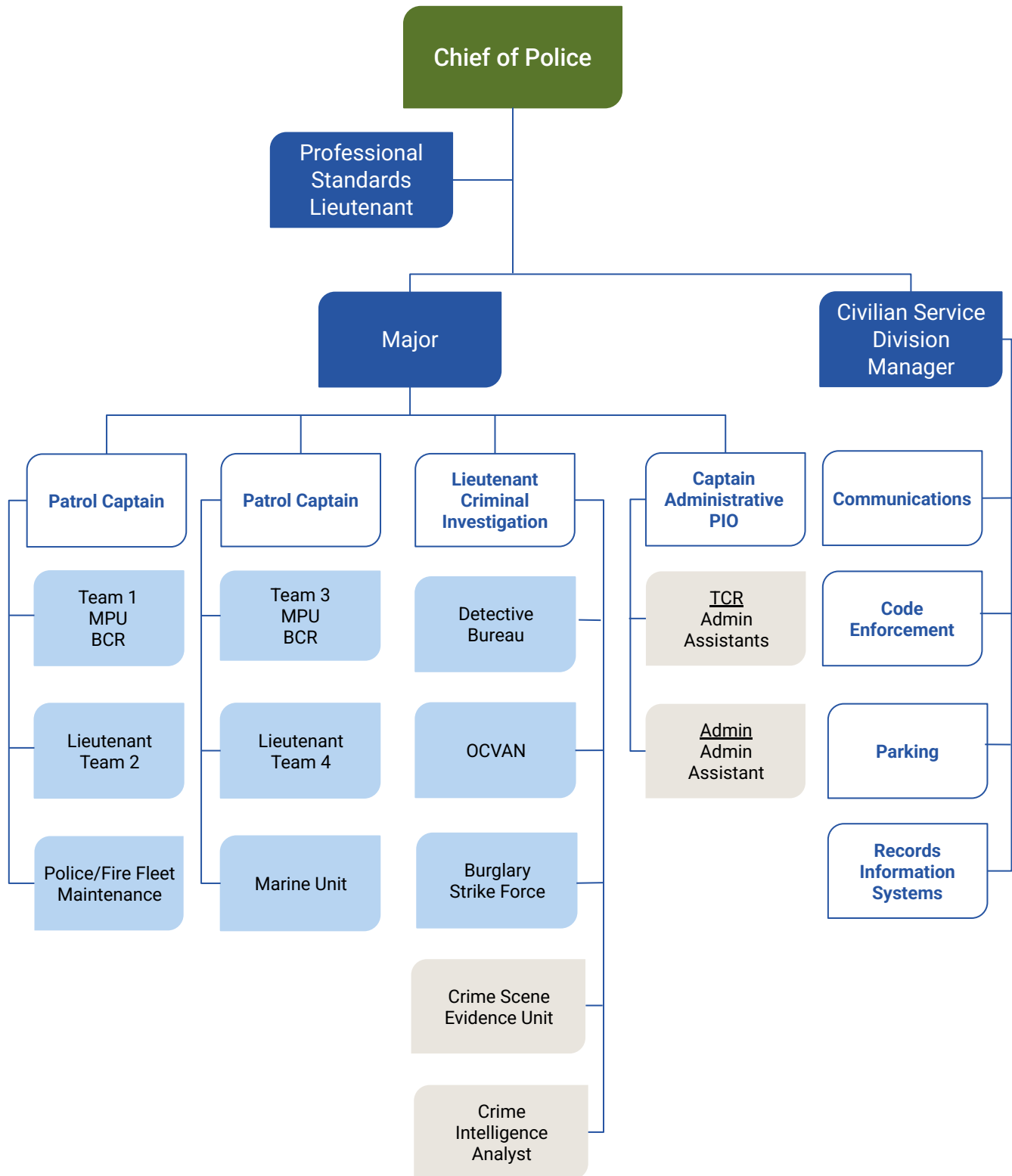
Program 429 – Detective Bureau**FY2027 Requested: \$1,709,579****FY2026 Adopted: \$1,581,063**

The proposed FY2027 budget reflects an increase of 8.1% or \$128,516 , primarily driven by increases in salary and wages, benefits, and contractual costs. Overtime requests have increased to support anticipated needs related to POTUS visits, dignitary protection, and investigative operations. Contractual costs decreased due to IT assuming responsibility for software renewals. Commodity costs increased slightly due to general supply costs. Annual depreciation costs also increased \$20,074 as a result of DB vehicle replacements in FY2026.

Program 430 – Parking Control Unit**FY2027 Requested: \$1,704,674****FY2026 Adopted: \$1,503,178**

The proposed FY2027 budget reflects an increase of 13.4% or \$201,496 , primarily driven by increases in contractual services, depreciation, and commodity accounts. The Parking Unit is anticipated to transition to an Enterprise Fund after FY27, requiring certain costs previously absorbed within the Police Departments Administration Unit to be reallocated. Contractual costs increased due to the addition of employee recruitment and data line charges, as well as adjustments to bank service fees associated with parking operations. Depreciation increased \$38,121 due to new parking vehicles obtained in FY25. Commodity costs increased with the addition of a uniform line item. Capital outlay costs are expected to decrease due to reduced expenses associated with Year 3 of the Gtechna system implementation.

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

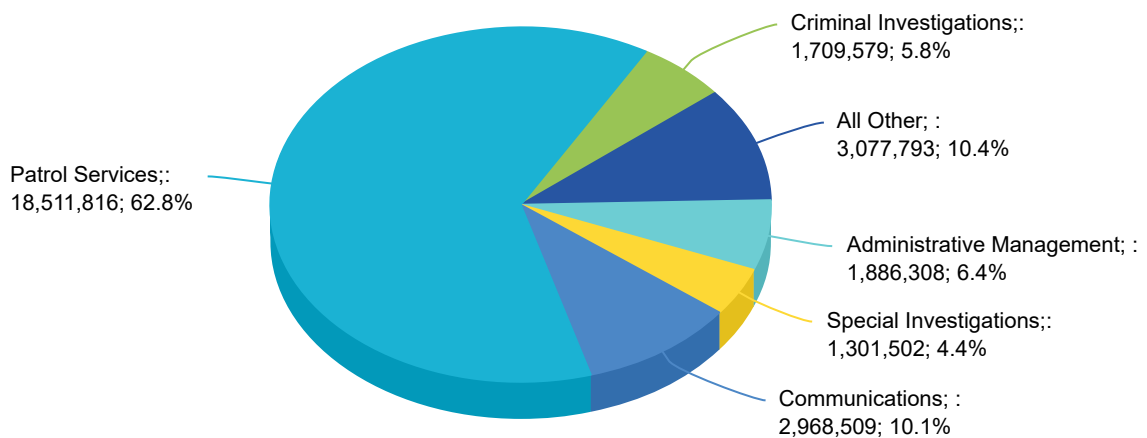
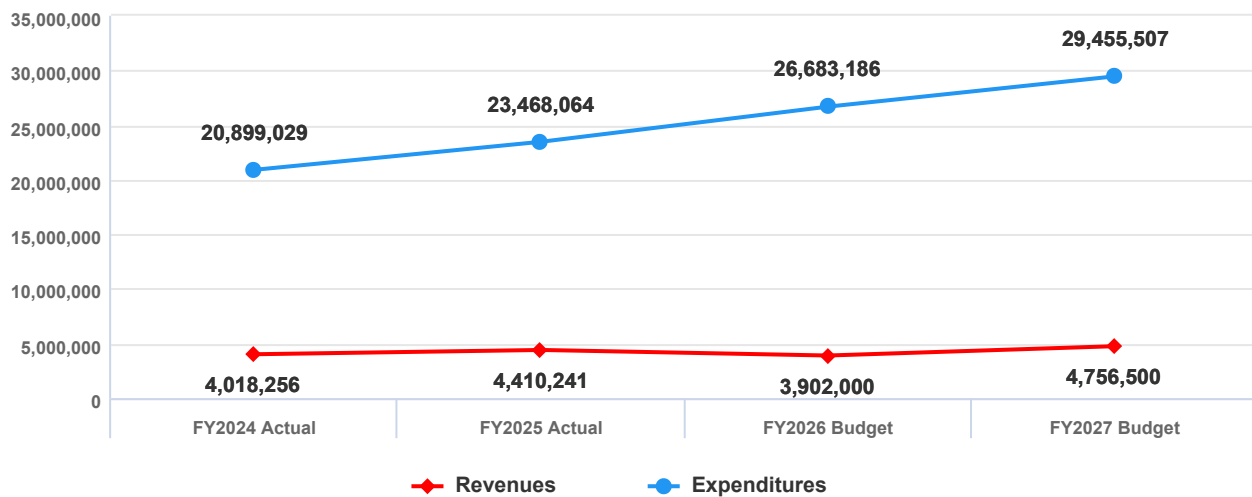
	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Residential Parking Plans	149,108	189,100	185,000	185,000	200,000	8.11%
Bullet Proof Vests Grant	-	4,861	10,000	10,000	-	(100.00%)
911 Equip Reimbursement	(4,357)	19,162	12,000	12,000	12,000	-%
Seized Tag	-	55	-	100	-	-%
\$12.50 Citation Monies	-	4,745	2,500	2,500	2,500	-%
Special Assignment Ot - Other	2,498,965	2,717,440	2,000,000	2,600,000	3,100,000	55.00%
Burglar Alarm False Alarm Fees	28,534	17,775	25,000	12,000	12,000	(52.00%)
Burglar Alarm Registration Fee	89,161	88,050	87,000	87,000	87,000	-%
Burglar Alarm - Penalties	4,803	5,625	5,000	5,000	5,000	-%
Burglar Alarm - Direct Connect	20,926	20,520	21,000	21,000	21,000	-%
Valet Parking Permit	14,500	16,900	13,000	13,000	13,000	-%
Fines - Other Parking	542,114	413,085	400,000	250,000	400,000	-%
Fines - Parking Meters	233,644	504,153	700,000	400,000	600,000	(14.29%)
Row Parking Violation Fines	66,383	27,964	50,000	12,000	30,000	(40.00%)
Moving Violations	10,668	12,611	7,500	10,000	10,000	33.33%
Revenue/2nd \$ Funding	1,573	1,655	1,000	1,000	1,000	-%
Boot Fees	22,750	29,400	30,000	10,000	10,000	(66.67%)
Penalty - Other Parking	233,576	174,606	175,000	170,000	175,000	-%
Penalty - Parking Meters	103,451	159,798	175,000	90,000	75,000	(57.14%)
Rebate For Town Towing	2,459	2,736	3,000	3,000	3,000	-%
TOTALS	4,018,256	4,410,241	3,902,000	3,893,600	4,756,500	21.90%

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	11,996,874	13,161,928	14,208,873	14,208,873	14,566,076	15,411,356	8.46%
Employee Benefits	7,250,472	8,328,794	10,139,466	10,139,466	10,052,014	10,538,327	3.93%
Contractual	578,393	813,863	1,009,366	1,009,366	1,119,718	1,717,500	70.16%
Commodities	421,850	484,924	497,117	497,117	497,285	526,750	5.96%
Capital Outlay	47,866	118,918	348,632	348,632	348,632	135,000	(61.28%)
Depreciation	588,792	559,637	479,732	479,732	479,732	1,126,574	134.83%
Other	14,782	-	-	-	-	-	-%
TOTALS	20,899,029	23,468,064	26,683,186	26,683,186	27,063,457	29,455,507	10.39%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.

Police



	FY2024	FY2025	FY2026	FY2027
Total Full Time Equivalent Employees	105.850	110.850	118.350	117.850

PROGRAM: Administrative Management 421**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	921,020	906,898	937,697	937,697	801,000	857,276	(8.58%)
Employee Benefits	472,815	503,789	548,415	548,415	475,661	521,156	(4.97%)
Contractual	63,347	89,426	140,100	140,100	126,600	126,000	(10.06%)
Commodities	59,857	56,563	358,067	358,067	358,067	381,400	6.52%
Capital Outlay	1,204	-	-	-	-	-	-%
Depreciation	520	520	19,000	19,000	19,000	476	(97.49%)
Other	1,211	-	-	-	-	-	-%
TOTALS	1,519,975	1,557,196	2,003,279	2,003,279	1,780,328	1,886,308	(5.84%)

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases. The decrease in salaries is primarily due to the elimination of the Support Services Manager position.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The decrease in benefits is primarily due to the elimination of the Support Services Manager position.

CONTRACTUAL

Contractual decreased primarily due to the reallocation of employee recruiting expenses to Code Enforcement and Parking Control.

COMMODITIES

Commodities increased due to anticipated costs associated with the replacement of Dive Unit wetsuits, patrol cold-weather jackets, as well as projected increases to uniform costs.

DEPRECIATION

Program: Administrative Management 421

Depreciation decreased primarily due to the transfer of assets to other departments.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Police Chief	1.000	1.000	1.000	1.000	1.000
Police Major	1.000	1.000	1.000	1.000	1.000
Police Captain	1.000	1.000	1.000	1.000	1.000
Police Lieutenant	1.000	0.000	0.000	0.000	0.000
Police Lieutenant Prof Standards	0.000	1.000	1.000	1.000	1.000
Civilian Services Division Manager	1.000	1.000	1.000	1.000	0.000
Police Fiscal Coordinator	0.000	0.000	0.000	0.000	1.000
Administrative Specialist	1.000	1.000	0.000	0.000	0.000
Administrative Assistant	1.000	1.000	1.000	1.000	0.000
	7.000	7.000	6.000	6.000	5.000

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

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	536,892	633,421	621,921	621,921	621,921	695,074	11.76%
Employee Benefits	405,172	471,194	499,395	499,395	500,895	554,271	10.99%
Contractual	11,388	21,222	23,000	23,000	20,500	23,000	-%
Commodities	10,810	15,820	4,650	4,650	3,871	3,150	(32.26%)
Capital Outlay	44,109	-	-	-	-	-	-%
Depreciation	20,866	17,412	5,052	5,052	5,052	26,006	414.77%
Other	11,015	-	-	-	-	-	-%
TOTALS	1,040,252	1,159,069	1,154,018	1,154,018	1,152,239	1,301,502	12.78%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs remained consistent with the prior year.

COMMODITIES

Commodities decreased due to identified efficiencies.

DEPRECIATION

Program: Organized Crime Vice and Narcotics (OCVAN) 422

Depreciation increased due to the purchase of replacement equipment.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Police Sergeant	1.000	1.000	1.000	1.000	1.000
Police Officer	0.000	0.000	4.000	4.000	4.000
Police Officer/Detective	4.000	4.000	0.000	0.000	0.000
	5.000	5.000	5.000	5.000	5.000

PROGRAM: Records Information System Unit 423**MISSION:**

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

MAIN ACTIVITIES:

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

- ✦ Input all records and data into a computer system
- ✦ Destroy records in accordance with General Records Schedule for Local Government Agencies and Law Enforcement Agencies
- ✦ Provide the public, department, and other government agencies with requested reports and records
- ✦ Maintain an accurate inventory of police equipment and all police property
- ✦ Fulfill over 4000 public records requests yearly

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	115,451	106,920	110,737	110,737	110,237	184,524	66.63%
Employee Benefits	76,017	85,625	100,968	100,968	100,968	154,605	53.12%
Contractual	2,451	5,963	6,300	6,300	6,300	5,300	(15.87%)
Commodities	1,690	1,979	2,000	2,000	2,000	2,000	-%
Capital Outlay	1,289	-	-	-	-	-	-%
Depreciation	1,109	889	889	889	889	889	-%
Other	1,289	-	-	-	-	-	-%
TOTALS	199,295	201,376	220,894	220,894	220,394	347,318	57.23%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs slightly decreased due to a reduction in the department's printing costs.

COMMODITIES

Commodities remained consistent with the previous year.

DEPRECIATION

Program: Records Information System Unit 423

Depreciation remained consistent with the previous year..

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Police Records Specialist	2.000	2.000	2.000	2.000	3.000
	2.000	2.000	2.000	2.000	3.000

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

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	135,533	141,879	144,744	144,744	145,044	160,016	10.55%
Employee Benefits	62,975	74,492	114,200	114,200	114,000	114,492	0.26%
Contractual	39,746	37,054	49,000	49,000	49,000	49,000	-%
Commodities	9,593	5,950	30,500	30,500	30,509	28,350	(7.05%)
TOTALS	247,847	259,375	338,444	338,444	338,553	351,858	12.33%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs remain consistent with the prior year.

COMMODITIES

Commodities decreased due to reduced training-related expenses.

Program: Training and Community Relations Unit (TCR) 424

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Administrative Specialist	0.000	0.000	0.000	0.000	1.000
Police Administrative Specialist	-	-	-	-	1.000
Administrative Assistant	2.000	2.000	2.000	2.000	-
	2.000	2.000	2.000	2.000	2.000

PROGRAM: Communications Unit 425**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	1,152,047	1,243,877	1,384,226	1,384,226	1,384,226	1,444,439	4.35%
Employee Benefits	641,403	743,302	881,069	881,069	872,176	877,238	(0.43%)
Contractual	134,604	123,807	181,000	181,000	181,000	196,000	8.29%
Commodities	3,012	1,916	3,000	3,000	3,000	3,250	8.33%
Depreciation	26,583	21,885	16,675	16,675	16,675	447,582	2584.15%
TOTALS	1,957,649	2,134,787	2,465,970	2,465,970	2,457,077	2,968,509	20.38%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased primarily due to radio maintenance service agreements, parts, and equipment..

COMMODITIES

Commodity costs remain relatively consistent with the prior year.

DEPRECIATION

Depreciation costs increased primarily due to the Department's new radio system.

Program: Communications Unit 425

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2027	FY2027
Telecommunications Supervisor Lead	1.000	1.000	1.000	1.000	1.000
Telecommunicator Supervisor	4.000	4.000	4.000	4.000	4.000
Telecommunicator	10.000	10.000	10.000	10.000	10.000
	15.000	15.000	15.000	15.000	15.000

PROGRAM: Crime Scenes/Evidence Unit 426**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	291,697	345,568	360,344	360,344	362,444	401,697	11.48%
Employee Benefits	127,518	190,256	266,738	266,738	266,738	256,059	(4.00%)
Contractual	5,799	3,408	4,100	4,100	3,600	4,100	-%
Commodities	6,876	6,651	3,700	3,700	3,700	3,200	(13.51%)
Capital Outlay	1,264	-	-	-	-	-	-%
Depreciation	9,903	11,934	11,540	11,540	11,540	8,887	(22.99%)
Other	1,268	-	-	-	-	-	-%
TOTALS	444,326	557,816	646,422	646,422	648,022	673,943	4.26%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual services remain consistent with the prior year.

Program: Crime Scenes/Evidence Unit 426

COMMODITIES

Commodity costs decreased due to an anticipated reduction in office supply expenses.

DEPRECIATION

Depreciation costs decreased primarily due to some equipment reaching their replacement date.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Police Sergeant	0.000	0.000	1.000	1.000	1.000
Crime Scene Evidence Tech I	0.000	0.000	1.000	1.000	2.000
Crime Scene Evidence Manager	1.000	1.000	0.000	0.000	0.000
Crime Scene Evidence Technician	1.000	1.000	0.000	0.000	0.000
Administrative Specialist	0.000	0.000	1.000	1.000	0.000
Digital Crime Scene Tech	0.000	1.000	0.000	0.000	0.000
Digital Evidence Tech	0.000	0.000	1.000	1.000	1.000
	2.000	3.000	4.000	4.000	4.000

PROGRAM: **Patrol 428****MISSION:**

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

MAIN ACTIVITIES:

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

- ✦ Provide first level of law enforcement response
- ✦ Use Patrol vehicles, 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

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	7,672,995	8,475,256	9,053,110	9,053,110	9,553,110	10,046,675	10.97%
Employee Benefits	4,721,637	5,300,791	6,527,424	6,527,424	6,517,544	6,806,544	4.28%
Contractual	126,796	241,715	504,818	504,818	504,818	1,010,700	100.21%
Commodities	293,522	349,994	68,000	68,000	68,000	72,000	5.88%
Capital Outlay	-	67,288	198,632	198,632	198,632	-	(100.00%)
Depreciation	467,567	472,571	417,934	417,934	417,934	575,897	37.80%
TOTALS	13,282,517	14,907,615	16,769,918	16,769,918	17,260,038	18,511,816	10.39%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases. The increase in salary includes an increase in Special Assignment Overtime (SAO), attributed to detail contracts at The Breakers, Country Club, Beach Club, and Glazer Hall, as well as increased seasonal demand. The increase in Special Assignment Overtime (SAO) will be offset by corresponding SAO revenue.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The increase in benefits includes an increase in Special Assignment Overtime (SAO), attributed to detail contracts at The Breakers, Country Club, Beach Club, and Glazer Hall, as well as increased seasonal demand. The increase in Special Assignment Overtime (SAO) will be offset by corresponding SAO revenue.

Program: Patrol 428

CONTRACTUAL

Contractual costs increased primarily due to anticipated higher costs associated with firing range services, leased camera equipment, body-worn camera systems, and digital evidence storage contracts, and vessel enforcement related expenses.

COMMODITIES

The Commodities cost increase is primarily driven by replacement needs for specialty unit equipment..

CAPITAL OUTLAY

Capital Outlay decreased as the Department plans to utilize Equipment Replacement Funds (ERF) for four (4) vehicle replacements in FY2027.

DEPRECIATION

Depreciation increased largely due to vehicle replacements, mobile camera trailers, and speed trailers completed in FY2025.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Police Officer	43.000	46.000	47.000	52.000	52.000
Police Captain	2.000	2.000	2.000	1.000	2.000
Police Lieutenant	2.000	2.000	2.000	3.000	2.000
Police Sergeant	8.000	8.000	9.000	9.000	9.000
Fleet Manager	0.800	0.800	0.800	0.800	0.800
Mechanic/PD	0.800	0.800	0.800	0.800	0.800
	56.600	59.600	61.600	66.600	66.600

PROGRAM: Criminal Investigation 429**MISSION:**

The Detective Bureau's purpose is to identify and arrest criminal offenses and offenders utilizing thorough investigative procedures, including the interviewing of victims and witnesses of criminal activity, locating evidence for collection by Detective and the CSEU, and the recovery of stolen property, thereby providing justice to the victims of crime and ensuring the Palm Beach community stay safe and secure for those that reside, work, and visit our Town.

MAIN ACTIVITIES:

Tasks critical to the successful fulfillment of our mission are as follows:

- ✦ Contact victims and provide follow-up on their cases;
- ✦ Interview witnesses and interrogate suspects
- ✦ Access online investigative resources to develop leads and identify potential stolen property;
- ✦ Utilize the Crime Analyst to help identify criminal suspects and potential crime hot spots;
- ✦ Monitor and surveil for criminal activity using the PBPD's REalTime Crime Center (RTCC);
- ✦ Suppress criminal activities through the use of unmarked patrol units;
- ✦ Reduce residential burglary through proactive strategic and tactical operatives;
- ✦ Coordinate the flow of investigational information among other jurisdictions and units;
- ✦ Work directly with the State Attorney's Office in developing the best practices necessary to bring successful prosecutions to criminal cases;
- ✦ Complete and execute Risk Protection ORders (RPOs) to limit at-risk individuals' access to firearms
- ✦ Provide dignitary protection for qualified recipients when required
- ✦ Complete thorough background investigations for public safety new hires, promoting community security and trust by employing only those individuals with the highest standards

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	835,104	913,023	899,903	899,903	906,903	954,992	6.12%
Employee Benefits	552,338	627,441	663,157	663,157	663,157	721,310	8.77%
Contractual	8,346	12,015	8,200	8,200	3,400	3,200	(60.98%)
Commodities	16,391	20,862	4,300	4,300	4,538	4,500	4.65%
Depreciation	14,440	15,771	5,503	5,503	5,503	25,577	364.78%
TOTALS	1,426,618	1,589,112	1,581,063	1,581,063	1,583,501	1,709,579	8.13%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases. The increase in salary is also due to higher overtime needs related to POTUS visits, dignitary protection, and investigative operations.

Program: Criminal Investigation 429

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The increase in benefits is also due to higher overtime needs related to POTUS visits, dignitary protection, and investigative operations.

CONTRACTUAL

Contractual decreased due to IT assuming responsibility for software renewals.

COMMODITIES

Commodities increased due to general supply costs.

DEPRECIATION

Depreciation increased as a result of vehicle replacements in FY2026.

PROGRAM: Criminal Investigation 429

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Police Captain	0.000	0.000	0.000	1.000	1.000
Police Lieutenant	1.000	1.000	1.000	0.000	0.000
Police Sergeant	1.000	1.000	1.000	1.000	1.000
Police Officer	0.000	0.000	4.000	4.000	4.000
Police Officer/Detective	5.000	4.000	0.000	0.000	0.000
Crime Intelligence Analyst	1.000	1.000	1.000	1.000	1.000
	8.000	7.000	7.000	7.000	7.000

Program: Parking Control Unit 430

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	336,134	395,088	696,191	696,191	681,191	666,663	(4.24%)
Employee Benefits	190,595	331,904	538,100	538,100	540,875	532,651	(1.01%)
Contractual	185,916	279,253	92,848	92,848	224,500	300,200	223.32%
Commodities	20,100	25,188	22,900	22,900	23,600	28,900	26.20%
Capital Outlay	-	51,630	150,000	150,000	150,000	135,000	(10.00%)
Depreciation	47,804	18,655	3,139	3,139	3,139	41,260	1214.43%
TOTALS	780,549	1,101,718	1,503,178	1,503,178	1,623,305	1,704,674	13.40%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs increased due to the addition of employee recruitment and data line charges, as well as adjustments to bank service fees associated with parking operations.

COMMODITIES

Commodities increased with the addition of a uniform line item.

PROGRAM: **Parking Control Unit 430**

CAPITAL OUTLAY

Capital Outlay decreased due to reduced expenses associated with the Gtechna system implementation.

DEPRECIATION

Depreciation increased primarily due to new parking vehicles obtained in FY25.

Program: Parking Control Unit 430

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Office Manager	0.000	0.000	0.000	0.250	0.250
Police Service Aide	0.000	0.000	0.000	6.000	6.000
Parking/Code Enforcement Specialist	0.250	0.250	0.250	0.000	0.000
Lead Parking Control Officer	1.000	1.000	0.000	0.000	0.000
Parking Enforcement Officer Lead	0.000	0.000	1.000	1.000	1.000
Parking Enforcement Officer	4.000	4.000	7.000	3.000	3.000
	5.250	5.250	8.250	10.250	10.250





DEPARTMENT: **Public Works**

Town of Palm Beach / FY 2027 Proposed Annual Budget



TOWN OF PALM BEACH

Public Works Department

MEMORANDUM

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

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

RE: FY2027 Budget Highlights for Public Works

DATE: June 30, 2026

Public Works Operating Budget

FY2027 Budget Request	\$25,732,609
FY2026 Adopted Budget	\$23,909,603

The overall proposed Public Works budget increased by 7.6% or \$1,823,006 .

- ✦ Salaries increased by 7.8% or \$562,896 . The salary changes include merit increases.
- ✦ Benefits increased by 3.0% or \$143,088 .
- ✦ Contractual increased by 2.7% or \$263,237
- ✦ Commodities increased by 2.9% or \$32,743
- ✦ Depreciation increased by 8.2% or \$72,437 .
- ✦ Capital Outlay increased by 2772.6% or \$748,604 .

Program 511 - Administration

FY2027 Budget Request	\$1,274,981
FY2026 Adopted Budget	\$1,267,494

- ✦ The Administrative Management's FY2027 budget reflects a program increase by 0.6% or \$7,487 .
- ✦ Salaries increased by 2.1% or \$16,315 and Benefits decreased by (0.7%) or (\$2,817).
- ✦ Contractual decreased by (0.2%) or (\$100), essentially remaining consistent with costs to employee recognition/events to cover Public Works events (Barn Party, etc.), a decrease of \$500 for postage, and an increase of \$400 for copier leases.
- ✦ Depreciation decreased by (94.1%) or (\$6,361) due to reassignment of fleet vehicles to WRD.
- ✦ Commodities increased by 4.0% or \$450 due to increased costs for office equipment replacement.

Program 521 – Streets Repair/Maintenance**FY2027 Budget Request \$664,328****FY2026 Adopted Budget \$627,192**

The proposed FY2027 budget for Streets Maintenance and Repair Bureau reflects an overall program increase by 5.9% or \$37,136 .

- ★ Salary increased by 12.0% or \$18,740 and Benefits increased by 0.3% or \$279 contributing to the overall program increase.
- ★ Contractual services increased by 6.8% or \$17,500 due to:
 - ◆ Slight increase in the Street & Lake trail sweeping services
 - ◆ Sealcoating & restriping of two employee parking lots (Peruvian & Australian)
 - ◆ New contract for temporary staffing,
 - ◆ Small increase in power washing services.
- ★ Commodities increased by 4.3% or \$4,050 due to chemical costs (lubricants & anti-seize) aluminum & material cost increases as well as concrete and cold mix asphalt material cost increases.

Program 523 – Traffic Control**FY2027 Budget Request \$65,600****FY2026 Adopted Budget \$41,500**

The proposed FY2027 budget for the Traffic Control Program reflects an overall program increase by 58.1% or \$24,100 .

- ★ Contractual services increased by 100.0% or \$25,100 due to upgrades to:
 - ◆ 5G wide band modems for traffic intersections
 - ◆ Small increase in cellphone costs for modem at Sunset intersection
 - ◆ Estimated electrical for increases for Par 3 and Sunset intersections,
 - ◆ Small decrease in other equipment maintenance.
- ★ Commodities decreased by (6.1%) or (\$1,000).

Program 524 - Street Lighting/Electrical**FY2027 Budget Request \$916,312****FY2026 Adopted Budget \$924,955**

The proposed FY2027 budget for the Street Lighting/Electrical Program reflects an overall program decrease by (0.9%) or (\$8,643).

- ★ Salary increased by 5.1% or \$15,563 and Benefits decreased by (0.4%)% or (\$729).
- ★ Contractual services increased by 0.8% or \$2,500 due to Street light, traffic and pump station repairs for vendor services (supervisor retirement).
- ★ Commodities decreased by (4.8%)% or (\$3,705) due to streetlight LED conversion fixture cost decrease, and anticipated fuel usage.

Program 531 - Storm Sewer Maintenance

FY2027 Budget Request	\$602,113
FY2026 Adopted Budget	\$453,400

The proposed FY2027 budget for the Storm Sewer Maintenance program reflects an increase by 32.8% or \$148,713 .

- ★ Contractual costs increased by 11.0% or \$41,900 due to anticipated increases in the cost of electricity (forecasted increase of \$21,900) and the use of a generator vendor for servicing and repairing of Town generators (increase of \$24,000).
- ★ Depreciation increased by 100 % or \$56,133
- ★ Commodities decreased by (20.6%) or (\$14,650) due to the drop in fuel usage (\$6,000 projected savings), and reduction of supplies (\$16,750) to help balance the needs in Contractual Services.
- ★ Capital Overlay increase of 100 % or \$65,330 for replacement shortage for two (2) Storm Sewer service trucks.

Program 532 - Sanitary Sewer Maintenance

FY2027 Budget Request	\$7,149,957
FY2026 Adopted Budget	\$2,545,621

The proposed FY2027 budget for the Sanitary Sewer Maintenance Program reflects an increase of 180.9% or \$4,604,336 .

- ★ Salaries increased by 0.9% or \$11,254 and Benefits decreased by (1.4%) or (\$11,601).
- ★ Contractual costs increased by 1644.7% or \$4,408,768 due to the transfer of the 533 into the 532 program.
- ★ Commodities decreased by (4.3%) or (\$4,850) due to a reduction in supplies.
- ★ Capital Outlay increased by 100 % or \$198,473 due the short fall request to purchase a crane truck.

Program 533 - Sanitary Sewer Treatment

FY2027 Budget Request	\$0.00
FY2026 Adopted Budget	\$4,150,500

The proposed FY2027 budget for the Sanitary Sewer Treatment Program reflects a decrease of 100.0% or \$4,604,336 due to the transfer of the 533 into the 532 program.

Program 541 - Residential Collection

FY2027 Budget Request	\$1,543,627
FY2026 Adopted Budget	\$1,410,089

The proposed FY2027 budget for Residential Collection reflects an increase by 9.5% or \$133,538 .

- ★ This includes Salaries increased by 1.8% or \$12,229 and Benefits decreased by (7.2%) or (\$37,092).
- ★ Capital Outlay increased by \$180,028 due to additional funds required for equipment replacement. Details are provided in the ERF budgets.

Program 542 - Commercial Collection**FY2027 Budget Request \$1,810,591****FY2026 Adopted Budget \$1,763,433**

The proposed FY2027 budget for Commercial Collection reflects an increase of 2.7% or \$47,158 .

- ★ This includes Salaries being increased by 3.5% or \$22,120 and Benefits being decreased by (0.5%) or (\$1,699).
- ★ Contractual increased by 8.5% or \$48,164 due to an increase in temp. labor and compacted garbage contract rates. These increased contract rates are passed on to the Town of Palm Beach's customers.
- ★ Commodities decreased by (5.6%) or (\$3,200) due to reduced fuel costs on 3-year average.
- ★ Depreciation decreased by (13.9%) or (\$18,227) due to the purchase of commercial collection equipment.

Program 543 - Refuse Disposal**FY2027 Budget Request \$130,000****FY2026 Adopted Budget \$95,000**

The proposed FY2027 budget for Refuse Disposal reflects an increase by 36.84%, or \$35,000.

- ★ This increase is in anticipation of rate increases imposed by the Solid Waste Authority for tipping fees not covered by commercial or residential disposal credits.

Program 544 - Yard Trash Collection**FY2027 Budget Request \$3,122,178****FY2026 Adopted Budget \$2,861,754**

The proposed FY2027 budget for Yard Trash Collection reflects an increase of 9.1% or \$260,424 .

- ★ This includes Salaries being increased by 12.8% or \$154,911 and Benefits being increased by 5.9% or \$53,147 .
- ★ Contractual decreased by (4.8%) or (\$15,690), due to re-coding of contract driver salaries to 13.01.
- ★ Depreciation increased by 19.6% or \$54,043 due to equipment purchases.
- ★ Capital Outlay increased by \$21,412 due to additional funds required for equipment replacement. Details are provided in the ERF budgets.

Program 545 - Recycling**FY2027 Budget Request \$580,668****FY2026 Adopted Budget \$577,982**

The proposed FY2027 budget for Recycling Collection reflects an increase of 0.5% or \$2,686 .

- ★ This includes Salaries being increased by 4.2% or \$11,377 and Benefits being decreased by (4.7%) or (\$9,191).
- ★ Contractual increased by 8.4% or \$1,700 due to increased rates in temporary labor contracts.

Program 551 – Grounds Maintenance**FY2027 Budget Request \$2,588,500****FY2026 Adopted Budget \$2,168,377**

The proposed FY2027 budget for the Grounds Program reflects an increase of 19.4% or \$420,123 .

- ★ Salary increased by 146.6% or \$250,752 and Benefits increased by 150.2% or \$152,787 primarily due to the transfer of one (1) FTE and the addition of two (2) FTEs as part of the approved phased transition to in-house landscape maintenance. These staffing changes contributed to the overall increase in the program budget.
- ★ Contractual decreased by (10.9%) or (\$192,705) due to:
 - ◆ Landscape zone maintenance of Royal Poinciana way renovation.
 - ◆ Addition of 'gardening' crew.
 - ◆ Addition of Citra Zoy & Paspalum line item.
 - ◆ Contractor CPI increases.

New contract pricing for Lethal Yellowing (LY) & fertilizations.

- ◆ Reptile Control Services - from 80 hrs. to 300 (all parks).
- ◆ Deductions in this item were seen in:
 - Fountain maintenance
 - Plant replacements
 - Temporary staffing
 - Debris, litter control
 - Irrigation Contractor (full time staff)
 - Anticipated water consumption
 - Removal of dumpsters at Phipps Ocean Park
- ★ Commodities increased by 46.3% or \$48,997 due to:
 - ◆ Town Hall Square tea set cost increases.
 - ◆ Uniforms for FTE transfer.
 - ◆ 3-year average for 52.12-line item.
- ★ Capital Outlay increased by \$157,212 due to additional funds required for equipment replacement.

Program 554 - Facilities Maintenance**FY2027 Budget Request \$2,169,690****FY2026 Adopted Budget \$2,083,650**

The proposed FY2027 budget for Facilities Maintenance reflects an increase of 4.1% or \$86,040 .

- ★ Salary increased by 8.1% or \$33,621 and Benefits increased by 1.9% or \$5,604 which contributed to the overall program increase.
- ★ Contractual increased by 0.1% or \$1,800 due to increases and decreases throughout this budget program.
 - ◆ Electric decreased by almost \$29,000.
 - ◆ Water increased by almost \$11,000.

- ◆ Other contractual items increased by more than \$22,000 due to construction and completion of other minor projects.
- ★ Commodities increased by 33.0% or \$15,780 due to owner direct purchasing of carpeting and escalated costs for replacement electrical fixtures, as well as the addition of HVAC training classes for maintenance staff.

Program 561 – General Engineering Services

FY2027 Budget Request	\$1,939,888
FY2026 Adopted Budget	\$1,847,236

The proposed FY2027 budget for General Engineering reflects an increase of 5.0% or \$92,652 .

- ★ This includes Salaries being increased by 3.5% or \$35,635 and Benefits being increased by 0.3% or \$1,658 .
- ★ Contractual increased by 12.4% or \$40,000 due to additional funds needed for a plan to implement data management of records on a server, as well as increased costs of annual stormwater permitting through the NPDES program.
- ★ Commodities increased by 6.7% or \$710 due to the increase in projected gas cost for an additional employee.

Program 571 - Equipment Operations/Maintenance

FY2027 Budget Request	\$1,174,176
FY2026 Adopted Budget	\$1,091,420

The proposed FY2027 budget for Equipment Operations/Maintenance reflects an increase of 7.6% or \$82,756 .

- ★ This includes Salary being decreased by (4.7%) or (\$19,622) and Benefits decreased by (2.4%) or (\$7,257).
- ★ Contractual increased by 3.5% or \$2,600 .
- ★ Depreciation decreased by (16.1%) or (\$4,926).
- ★ Capital Outlay increased by 413.0% or \$111,500 due to additional funds needed for equipment replacement. Details are provided in the ERF budgets.

Program 307 Pay-As-You-Go

FY2027 Budget Request	\$66,775,951
FY2026 Adopted Budget	\$69,329,213

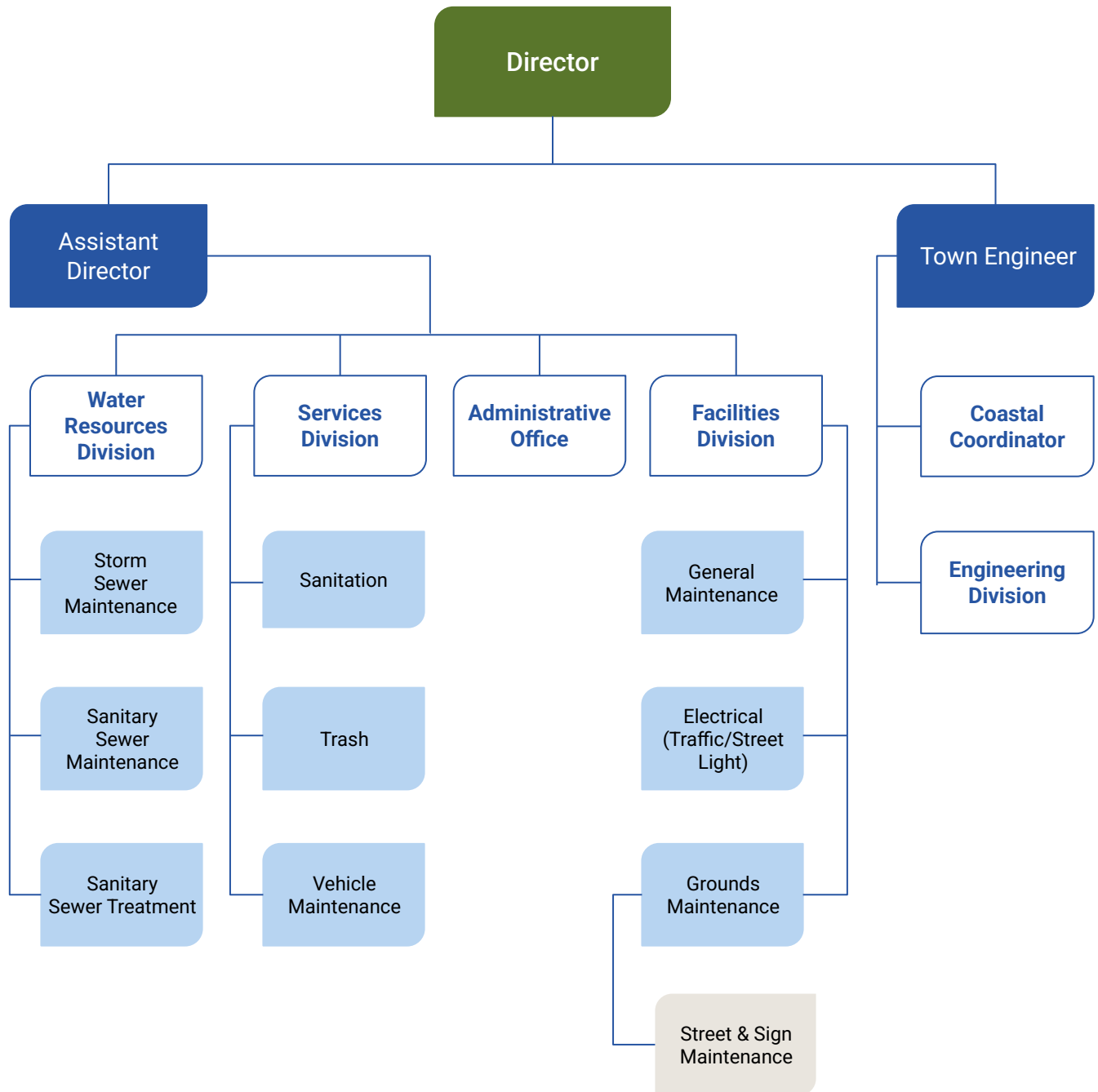
The proposed FY2027 Pay-As-You-Go budget shows \$66,775,951. The details of this allocation will be reflected in the Town of Palm Beach's Capital Improvement Plan.

Program 309 - Coastal Management

FY2027 Budget Request	\$61,199,979
FY2026 Adopted Budget	\$54,589,700

The proposed FY2027 budget includes administrative expenditures of \$271,475, which is an increase of 2.9% or \$7,693 from the previous year. The details of the projects will be reflected in the Town of Palm Beach's Coastal Management Program Proposed Budget and 10 Year Plan.

PUBLIC WORKS ORGANIZATIONAL CHART



DEPARTMENT: PUBLIC WORKS

MISSION:

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

Revenue Summary

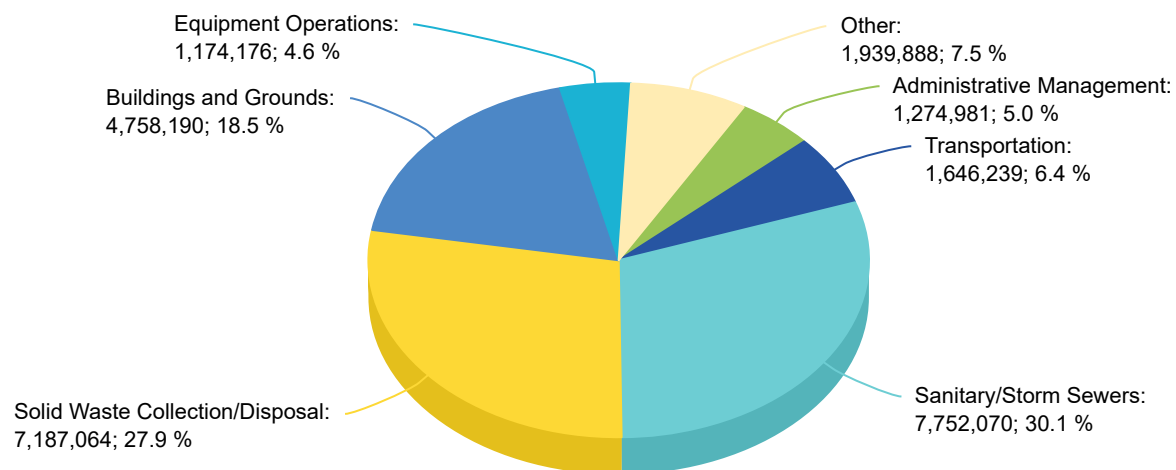
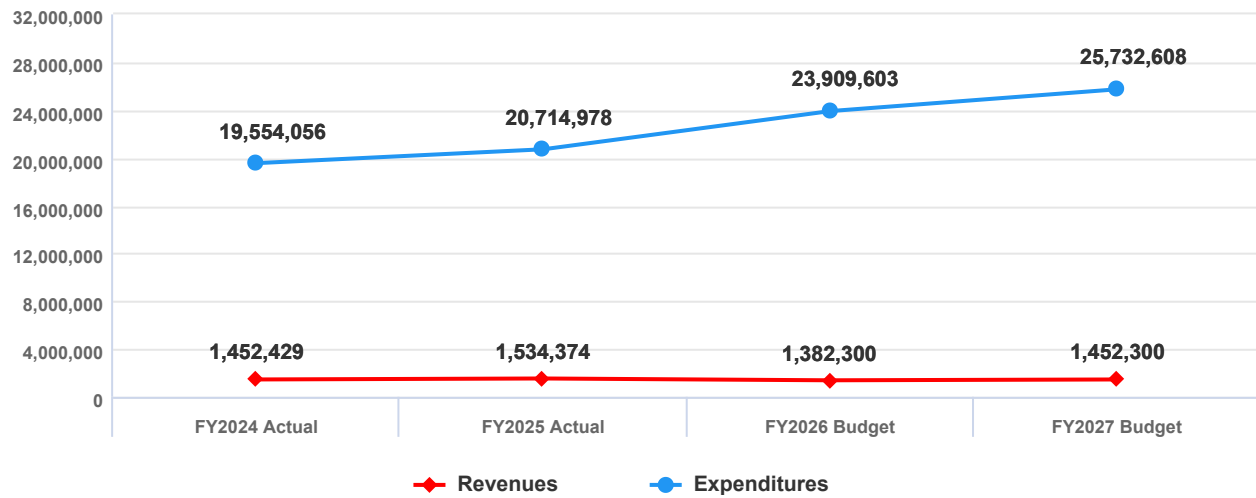
	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Special Solid Waste	9,071	8,444	9,000	9,000	9,000	-%
Solid Waste	898,755	936,030	900,000	900,000	925,000	2.78%
Comp. Garbage Collection Fee	400,725	427,196	350,000	350,000	375,000	7.14%
SWA Recycling Revenue Share	-	651	-	-	-	-%
Historic Specimen Tree Fee	2,873	3,315	3,300	3,300	3,300	-%
State Highway Lighting Maint	141,006	158,738	120,000	120,000	140,000	16.67%
TOTALS	1,452,429	1,534,374	1,382,300	1,382,300	1,452,300	5.06%

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	6,352,699	6,670,357	7,243,935	7,243,935	7,432,156	7,806,831	7.77%
Employee Benefits	3,481,478	3,908,066	4,735,379	4,735,379	4,797,225	4,878,467	3.02%
Contractual	7,854,354	8,147,540	9,904,327	9,904,327	14,394,419	10,167,564	2.66%
Commodities	1,128,678	1,094,689	1,114,325	1,114,325	1,070,049	1,147,068	2.94%
Capital Outlay	59,651	141,120	27,000	27,000	41,339	775,604	2772.61%
Depreciation	669,366	753,206	884,637	884,637	929,383	957,074	8.19%
Other	7,831	-	-	-	-	-	-%
TOTALS	19,554,056	20,714,978	23,909,603	23,909,603	28,664,571	25,732,608	7.62%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.

Public Works



	FY2024	FY2025	FY2026	FY2027
Total Full Time Equivalent Employees	81.000	81.000	83.000	86.000

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

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	666,056	674,575	774,993	774,993	1,009,624	791,308	2.11%
Employee Benefits	278,986	301,411	424,588	424,588	486,876	421,771	(0.66%)
Contractual	35,986	49,392	50,000	50,000	47,200	49,900	(0.20%)
Commodities	9,349	9,792	11,150	11,150	13,251	11,600	4.04%
Capital Outlay	24,609	-	-	-	-	-	-%
Depreciation	536	6,763	6,763	6,763	400	402	(94.06%)
Other	7,831	-	-	-	-	-	-%
TOTALS	1,023,352	1,041,933	1,267,494	1,267,494	1,557,351	1,274,981	0.59%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual decreased primarily due to a reduction in postage expense.

COMMODITIES

Commodities increased primarily due to office equipment replacement.

DEPRECIATION

Depreciation decreased due to reassignment of fleet vehicles to WRD.

PROGRAM: Administrative Management 511

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Director of Public Works	1.000	1.000	1.000	1.000	1.000
Assistant Director of Public Works	1.000	1.000	1.000	1.000	0.000
Deputy Director of Public Works	0.000	0.000	0.000	0.000	1.000
Office Manager	1.000	1.000	1.000	1.000	1.000
Administrative Specialist	0.000	0.000	1.000	0.000	1.000
Asset Management Data Coordinator	0.000	0.000	0.000	0.000	1.000
CMMS Coordinator	0.000	0.000	0.000	1.000	0.000
Administrative Assistant	3.000	3.000	2.000	3.000	2.000
	6.000	6.000	6.000	7.000	7.000

Program: Street & Sign Maintenance 521

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	158,892	150,892	156,126	156,126	144,564	174,866	12.00%
Employee Benefits	85,164	93,300	104,433	104,433	104,433	104,712	0.27%
Contractual	252,902	223,585	256,350	256,350	256,379	273,850	6.83%
Commodities	86,044	83,261	95,250	95,250	95,165	99,300	4.25%
Depreciation	22,182	20,971	15,033	15,033	15,033	11,599	(22.84%)
TOTALS	605,185	572,008	627,192	627,192	615,574	664,327	5.92%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increase is primarily due to Sealcoating & restriping of two employee parking lots (Peruvian & Australian) and new contract for temporary staffing,

COMMODITIES

Commodities increased due to chemical costs (lubricants & anti-seize) aluminum & material cost increases as well as concrete and cold mix asphalt material cost increases.

DEPRECIATION

Depreciation decreased as a result of equipment passing their replacement dates.

PROGRAM: Street & Sign Maintenance 521

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Facilities Maint Div Manager	0.250	0.250	0.250	0.250	0.250
Grounds Supervisor	0.500	0.500	0.500	0.500	0.500
Streets/Grounds Maint Tech II	0.000	0.000	0.000	1.000	1.000
Equipment Operator II	1.000	1.000	1.000	0.000	0.000
	1.750	1.750	1.750	1.750	1.750

Program: Traffic Control 523

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	2,136	(2,033)	-	-	-	-	-%
Employee Benefits	158	(149)	-	-	-	-	-%
Contractual	50,587	15,484	25,100	25,100	23,664	50,200	100.00%
Commodities	6,684	20,509	16,400	16,400	13,850	15,400	(6.10%)
TOTALS	59,565	33,810	41,500	41,500	37,514	65,600	58.07%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.

CONTRACTUAL

Contractual increased primarily due to upgrades to technical infrastructures.

COMMODITIES

Commodities decreased due to streetlight LED conversion fixture cost decrease, and anticipated fuel usage.

PROGRAM: Electrical & Street Lighting 524**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY 2027 Budget	% Change
Salaries and Wages	227,017	275,428	303,273	303,273	306,940	318,836	5.13%
Employee Benefits	137,034	159,862	186,821	186,821	186,609	186,092	(0.39%)
Contractual	321,264	350,552	332,100	332,100	329,900	334,600	0.75%
Commodities	91,400	97,029	76,455	76,455	75,250	72,750	(4.85%)
Depreciation	28,477	28,340	26,306	26,306	26,306	4,034	(84.67%)
TOTALS	805,192	911,211	924,955	924,955	925,005	916,312	(0.93%)

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual services increased due to Street light, traffic and pump station repairs for vendor services (supervisor retirement).

COMMODITIES

Commodities decreased due to small decrease in equipment maintenance.

DEPRECIATION

Depreciation decreased as a result of equipment passing their replacement dates.

Program: Electrical & Street Lighting 524

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Facilities Maint Div Manager	0.250	0.250	0.250	0.250	0.250
Electrician Supervisor	1.000	1.000	1.000	1.000	1.000
Industrial Electrician Senior	1.000	0.000	0.000	0.000	0.000
Industrial Electrician	1.000	2.000	2.000	2.000	2.000
	3.250	3.250	3.250	3.250	3.250

PROGRAM: Stormwater Maintenance 531**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	5,287	(993)	-	-	-	-	-%
Employee Benefits	390	(72)	-	-	-	-	-%
Contractual	349,055	309,516	382,400	382,400	396,400	424,300	10.96%
Commodities	70,698	87,938	71,000	71,000	50,800	56,350	(20.63%)
Capital Outlay	-	40,550	-	-	7,834	65,330	100.00%
Depreciation	5,158	1,624	-	-	51,110	56,133	100.00%
TOTALS	430,589	438,563	453,400	453,400	506,144	602,113	32.80%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.

CONTRACTUAL

Contractual costs increased due to anticipated increases in the cost of electricity and the use of a generator vendor for servicing and repairing Town generators.

COMMODITIES

Commodities decreased primarily as a result of lower fuel cost and a reduction in supply expense.

CAPITAL OUTLAY

Capital Overlay increased due to replacement of two (2) Storm Sewer service trucks.

DEPRECIATION

Depreciation increased as a result of equipment purchases.

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
- ✦ Televis 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

	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	1,114,298	1,100,914	1,193,849	1,193,849	1,065,000	1,205,103	0.94%
Employee Benefits	633,897	705,033	848,644	848,644	848,644	837,043	(1.37%)
Contractual	213,770	241,460	268,052	268,052	4,581,740	4,676,820	1644.74%
Commodities	204,679	219,226	114,050	114,050	101,650	109,200	(4.25%)
Capital Outlay	-	28,851	-	-	6,505	198,473	100.00%
Depreciation	54,478	118,074	121,026	121,026	121,026	123,318	1.89%
TOTALS	2,221,122	2,413,558	2,545,621	2,545,621	6,724,565	7,149,957	180.87%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs increased due to the transfer of the Sanitary Sever Treatment program into this department into this program for FY2027 .

The increase is due to rising costs of repairs and service of pumps, air compressors, rental of equipment, telemetry equipment, fuel tanks and generators. All service repairs and electrical costs are based on a three (3) year average.

PROGRAM: Sanitary Sewer Maintenance 532**COMMODITIES**

Commodities decreased due to a reduction in supplies.

CAPITAL OUTLAY

Capital Outlay increased due to the purchasing of a crane truck.

DEPRECIATION

Depreciation increased as a result of previous equipment purchases.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Water Resources Division Manager	1.000	1.000	1.000	1.000	1.000
Utilities Maintenance Supervisor	1.000	1.000	1.000	1.000	1.000
Utilities Operations Supervisor	0.000	0.000	0.000	1.000	1.000
Water Resources Technician II	4.000	5.000	4.000	4.000	4.000
Water Resources Technician I	9.000	8.000	9.000	8.000	8.000
	15.000	15.000	15.000	15.000	15.000

Program: Sanitary Sewer Treatment 533

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Contractual	3,192,751	3,120,391	4,150,500	4,150,500	4,150,500	-	(100.00%)
TOTALS	3,192,751	3,120,391	4,150,500	4,150,500	4,150,500	-	(100.00%)

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.

CONTRACTUAL

This decrease reflects the transfer of this program to the Sanitary Sewer Maintenance department.

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

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	561,549	669,851	693,599	693,599	705,956	705,828	1.76%
Employee Benefits	348,366	429,429	515,974	515,974	515,974	478,882	(7.19%)
Contractual	2,403	2,816	5,750	5,750	5,950	2,950	(48.70%)
Commodities	69,448	61,919	90,800	90,800	84,350	89,100	(1.87%)
Capital Outlay	-	-	-	-	-	180,028	100.00%
Depreciation	106,846	106,126	103,966	103,966	103,966	86,840	(16.47%)
TOTALS	1,088,612	1,270,141	1,410,089	1,410,089	1,416,196	1,543,628	9.47%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and changing all sanitation bureau staff to a step pay plan.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The budget for Contractual remained the same for FY2027.

COMMODITIES

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

CAPITAL OUTLAY

Capital Outlay increased due to equipment replacement.

DEPRECIATION

Depreciation decreased as a result of equipment passing their replacement dates.

Program: Residential Collection 541

PROGRAM: Residential Collection 541

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Transfer Station Operator	0.750	0.750	0.750	0.750	0.750
Equipment Operator I	7.200	7.200	8.000	8.000	7.200
Services Division Manager	0.200	0.200	0.200	0.200	0.200
	8.550	8.550	9.350	9.350	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:

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	531,602	550,021	634,951	634,951	651,451	657,071	3.48%
Employee Benefits	287,360	320,557	374,760	374,760	374,760	373,061	(0.45%)
Contractual	484,889	490,927	565,200	565,200	536,050	613,364	8.52%
Commodities	50,481	36,237	57,200	57,200	54,600	54,000	(5.59%)
Depreciation	59,609	99,714	131,322	131,322	131,322	113,095	(13.88%)
TOTALS	1,413,940	1,497,456	1,763,433	1,763,433	1,748,183	1,810,591	2.67%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and changing all sanitation bureau staff to a step pay plan.

EMPLOYEE BENEFITS

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

CONTRACTUAL

This increase due to an increase in temp. labor and compacted garbage contract rates. These increased contract rates are passed on to the Town of Palm Beach's customers.

COMMODITIES

The decrease reflects reduction in fuel costs.

DEPRECIATION

The decrease reflects the purchase of new collection equipment.

PROGRAM: Commercial Collection 542

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Transfer Station Operator	0.250	0.250	0.250	0.250	0.250
Equipment Operator II	2.000	2.000	2.000	2.000	2.000
Services Division Manager	0.200	0.200	0.200	0.200	0.200
Sanitation and Trash Worker	4.000	4.000	4.000	4.000	4.000
	6.850	6.850	6.850	6.850	6.850

Program: Refuse Disposal 543

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted	FY2026 Projected	FY2027 Budget	% Change
Contractual	135,790	94,131	95,000	95,000	105,900	130,000	36.84%
TOTALS	135,790	94,131	95,000	95,000	105,900	130,000	36.84%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.

CONTRACTUAL

Contractual increase is in anticipation of rate increases imposed by the Solid Waste Authority for tipping fees not covered by commercial or residential disposal credits.

PROGRAM: 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

	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	1,092,544	1,230,481	1,205,589	1,205,589	1,229,000	1,360,500	12.85%
Employee Benefits	709,031	782,813	900,719	900,719	900,719	953,866	5.90%
Contractual	191,631	165,326	326,850	326,850	223,490	311,160	(4.80%)
Commodities	122,878	88,040	153,350	153,350	140,733	145,950	(4.83%)
Capital Outlay	-	-	-	-	-	21,412	100.00%
Depreciation	269,253	221,327	275,246	275,246	275,246	329,289	19.63%
TOTALS	2,385,337	2,487,988	2,861,754	2,861,754	2,769,188	3,122,177	9.10%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and changing all trash bureau staff to a step pay plan.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual decreased due to re-coding of contract driver salaries from contractual to salaries.

COMMODITIES

Commodities decreased due to fuel costs based upon the 3 year average.

CAPITAL OUTLAY

Capital Outlay increased due to additional funds required for equipment replacement.

Program: Yard Trash Collection 544

DEPRECIATION

Depreciation decreased due to the purchase of additional equipment.

PROGRAM: Yard Trash Collection 544

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Trash Supervisor	1.000	1.000	1.000	1.000	1.000
Crane Operator	3.000	3.000	3.000	3.000	3.000
Landfill Operator	1.000	1.000	1.000	1.000	1.000
Equipment Operator II	1.000	1.000	1.000	1.000	1.000
Equipment Operator I	8.000	8.000	7.000	7.000	8.000
Services Division Manager	0.200	0.200	0.200	0.200	0.200
Sanitation and Trash Worker	3.000	3.000	3.000	3.000	3.000
	17.200	17.200	16.200	16.200	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

	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	235,764	239,398	269,982	269,982	272,232	281,359	4.21%
Employee Benefits	137,093	170,547	193,643	193,643	193,643	184,452	(4.75%)
Contractual	18,876	19,461	20,300	20,300	20,500	22,000	8.37%
Commodities	14,740	10,849	17,500	17,500	15,400	16,300	(6.86%)
Depreciation	27,926	27,926	76,557	76,557	76,557	76,557	-%
TOTALS	434,398	468,181	577,982	577,982	578,332	580,668	0.46%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and changing all sanitation bureau staff to a step pay plan.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased primarily due to increased rates in temporary labor contracts.

COMMODITIES

Commodities decreased due to an anticipated decrease in fuel costs.

DEPRECIATION

Depreciation costs remained consistent with the prior year.

PROGRAM: **Recycling 545**

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Sanitation Supervisor	0.200	0.200	0.200	0.200	0.200
Commercial Recycling Operator	0.000	0.000	1.000	1.000	1.000
Equipment Operator I	1.800	1.800	2.000	2.000	1.800
Services Division Manager	0.200	0.200	0.200	0.200	0.200
Equipment Operator III	1.000	1.000	0.000	0.000	0.000
	3.200	3.200	3.400	3.400	3.200

Program: Grounds Maintenance 551

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	214,488	154,464	171,053	171,053	205,653	421,805	146.59%
Employee Benefits	86,962	86,598	101,715	101,715	101,715	254,502	150.21%
Contractual	1,603,224	1,757,684	1,767,925	1,767,925	1,686,656	1,575,220	(10.90%)
Commodities	96,293	67,561	105,750	105,750	106,850	154,747	46.33%
Capital Outlay	-	-	-	-	-	157,212	100.00%
Depreciation	29,050	25,781	21,934	21,934	21,934	25,014	14.04%
TOTALS	2,030,017	2,092,088	2,168,377	2,168,377	2,122,808	2,588,500	19.38%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases. Salary increased primarily due to the transfer of one (1) FTE and the addition of two (2) FTEs as part of the approved phased transition to in-house landscape maintenance.

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. Benefits increased primarily due to the transfer of one (1) FTE and the addition of two (2) FTEs as part of the approved phased transition to in-house landscape maintenance.

CONTRACTUAL

Contractual decreased due to lower contracting cost as a result of the phased transition to in-house landscape maintenance.

PROGRAM: Grounds Maintenance 551**COMMODITIES**

Commodities increased primarily due to due to Town Hall Square tea set cost increases and miscellaneous costs (uniforms, etc) as a result of the transition.

CAPITAL OUTLAY

Capital Outlay due to additional one time equipment needed for the transition.

DEPRECIATION

Depreciation increased as a result of equipment purchases.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Facilities Maint Div Manager	0.250	0.250	0.250	0.250	0.250
Grounds Supervisor	0.500	0.500	0.500	0.500	0.500
Landscape Foreman	0.000	0.000	0.000	0.000	1.000
Irrigation and Spray Technician	1.000	1.000	1.000	1.000	1.000
Landscaper	0.000	0.000	0.000	0.000	2.000
	1.750	1.750	1.750	1.750	4.750

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

	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	313,236	406,612	415,612	415,612	428,612	449,233	8.09%
Employee Benefits	212,068	251,232	295,285	295,285	295,285	300,889	1.90%
Contractual	942,400	1,204,711	1,262,400	1,262,400	1,185,912	1,264,200	0.14%
Commodities	72,415	124,376	47,820	47,820	53,100	63,600	33.00%
Depreciation	35,245	59,766	62,533	62,533	62,533	91,768	46.75%
TOTALS	1,575,364	2,046,697	2,083,650	2,083,650	2,025,442	2,169,690	4.13%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased due to construction and completion of other minor projects. Decreases in utility cost helped offset some of this increase.

COMMODITIES

Commodities increased due to owner direct purchasing of carpeting and escalated costs for replacement electrical fixtures, as well as the addition of HVAC training classes for maintenance staff.

DEPRECIATION

Depreciation increased due to equipment purchases.

PROGRAM: Facility Maintenance 554

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Facilities Maint Div Manager	0.250	0.250	0.250	0.250	0.250
General Maintenance Supervisor	1.000	1.000	1.000	1.000	1.000
Public Works Project Coordinator	2.000	2.000	2.000	2.000	2.000
Building Maintenance Worker	2.000	2.000	2.000	2.000	2.000
	5.250	5.250	5.250	5.250	5.250

Program: General Engineering Services 561

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	862,300	821,663	1,009,624	1,009,624	1,009,624	1,045,259	3.53%
Employee Benefits	340,938	374,584	490,824	490,824	490,826	492,482	0.34%
Contractual	9,586	59,333	322,800	322,800	773,978	362,800	12.39%
Commodities	6,408	9,746	10,600	10,600	10,600	11,310	6.70%
Capital Outlay	29,994	-	-	-	-	14,649	100.00%
Depreciation	11,807	17,021	13,388	13,388	13,388	13,388	-%
TOTALS	1,261,033	1,282,346	1,847,236	1,847,236	2,298,416	1,939,888	5.02%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased due to additional funds needed for a plan to implement data management of records on a server, as well as increased costs of annual stormwater permitting through the NPDES program.

PROGRAM: General Engineering Services 561**COMMODITIES**

Commodities increased due to additional funds needed for a plan to implement data management of records on a server, as well as increased costs of annual stormwater permitting through the NPDES program.

CAPITAL OUTLAY

Capital Outlay increased due to 2 new vehicle purchases.

DEPRECIATION

Depreciation costs remained consistent with the previous year.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Town Engineer	1.000	1.000	1.000	1.000	1.000
Deputy Town Engineer	0.000	0.000	0.000	1.000	1.000
Project Engineer Senior	1.000	1.000	1.000	1.000	1.000
Project Engineer	2.000	2.000	2.000	2.000	2.000
Project Engineer Coordinator	0.000	1.000	0.000	1.000	1.000
Underground Utilities Easement Acquisition Manager	0.000	0.000	1.000	0.000	0.000
Construction & Right-Of-Way Manager	0.000	1.000	1.000	1.000	1.000
GIS Specialist	1.000	0.000	0.000	0.000	0.000
Engineering Support Coordinator	0.000	1.000	1.000	1.000	1.000
CMMS Coordinator	1.000	0.000	0.000	0.000	0.000
	6.000	7.000	7.000	8.000	8.000

Program: Equipment Operation & Maintenance 571**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	367,531	399,086	415,284	415,284	403,500	395,662	(4.72%)
Employee Benefits	224,031	232,921	297,973	297,973	297,741	290,716	(2.44%)
Contractual	48,814	42,771	73,600	73,600	70,200	76,200	3.53%
Commodities	227,014	178,205	247,000	247,000	254,450	247,461	0.19%
Capital Outlay	5,048	71,720	27,000	27,000	27,000	138,500	412.96%
Depreciation	18,799	19,773	30,563	30,563	30,563	25,637	(16.12%)
TOTALS	891,236	944,476	1,091,420	1,091,420	1,083,454	1,174,176	7.58%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 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 FY2027 budget includes a lump sum COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increase is due to increases in contracted services.

COMMODITIES

Commodities increase is primarily due to repair parts costs and minor operating equipment needs.

CAPITAL OUTLAY

Capital Outlay increased as a result of the replacement of equipment.

DEPRECIATION

Depreciation decreased due to equipment approaching its replacement date.

PROGRAM: Equipment Operation & Maintenance 571

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2027	FY2027
Services Division Manager	0.200	0.200	0.200	0.200	0.200
Fleet Mechanic Supervisor	1.000	1.000	1.000	1.000	1.000
Fleet Mechanic	3.000	3.000	3.000	3.000	3.000
Administrative Assistant	1.000	1.000	1.000	1.000	1.000
	5.200	5.200	5.200	5.200	5.200





Other Programs

Town of Palm Beach / FY 2027 Proposed Annual Budget

PROGRAM 321: Library Services

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

Expenditure Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	-%
Employee Benefits	-	-	-	-	-	-	-%
Contractual	-	-	-	-	-	-	-%
Commodities	-	-	-	-	-	-	-%
Other	385,351	396,912	407,232	407,232	407,232	419,449	3.00%
TOTALS	385,351	396,912	407,232	407,232	407,232	419,449	3.00%

*FY26 Adjusted includes FY26 adopted budget plus purchase orders written against the FY25 budget but spent against the FY26 budget.

OTHER

The funding for the Four Arts Library will increase by \$12,217. This funding is tied to CPI or 3%, whichever is lower.

PROGRAMS 611 to 625: Transfers

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

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Capital Improvement Fund (307)	10,308,122	14,250,622	15,050,000	15,050,000	14,200,000	(5.65%)
Coastal Protection Fund (309)	5,791,205	5,791,205	7,670,326	7,670,326	7,708,094	0.49%
Townwide Underground Utilities (122)	-	-	-	-	-	-%
Debt Service Fund (205)	5,679,013	5,846,518	5,872,774	5,872,774	5,859,010	(0.23%)
Equipment Replacement Fund (320)	2,220,479	2,000,000	-	-	-	-%
Extraordinary Transfer to Retirement (600)	5,420,000	5,420,000	5,420,000	5,420,000	5,420,000	-%
Group Health Retirees (610)	789,128	828,584	896,608	896,608	943,811	5.26%
Risk - W/C, Liab, Prop	2,329,817	2,329,817	2,329,817	2,329,817	2,329,817	-%
TOTALS	32,537,764	36,466,746	37,239,525	37,239,525	36,460,732	(4.04%)

PROGRAM 711: Contingent Appropriations

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

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

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

Expenditure Summary

	FY2024 Budget	FY2025 Budget	FY2026 Budget	FY2027 Budget	% Change
Salaries and Wages	-	-	-	-	-%
Employee Benefits	-	-	-	-	-%
Contractual	-	-	-	-	-%
Commodities	-	-	-	-	-%
Salary Savings	-	-	(800,000)	(800,000)	-%
Contingency	600,000	600,000	700,000	900,000	28.57%
TOTALS	600,000	600,000	(100,000)	100,000	(200.00%)



Town-wide Underground Utilities Fund

Town of Palm Beach / FY 2027 Proposed Annual Budget

FUND 122: TOWN-WIDE UNDERGROUND UTILITIES

Revenue and Expense Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Revenues						
Special Assessment Revenue	1,430,457	1,639,320	3,856,110	3,700,000	3,857,921	0.05%
Grant Proceeds - FEMA Mitigation	1,155,247	-	-	1,679,796	500,000	100.00%
Transfer from CIP Fund (307)	500,000	500,000	125,000	125,000	-	(100.00%)
Interest on Investments	3,519,896	2,958,669	900,000	900,000	900,000	-%
Transfer from Marina Fund	4,100,000	6,000,000	8,000,000	8,000,000	8,000,000	-%
Other Income	192,967	213,038	200,000	200,000	200,000	-%
TOTALS	10,898,567	11,311,026	13,081,110	14,604,796	13,457,921	2.88%
Expenditures						
Employee Benefits	54	-	-	-	-	-%
Contractual Services	155,760	133,666	8,050	1,650	8,050	-%
Commodities	89	-	-	-	-	-%
Debt Service	3,846,855	3,847,105	3,847,855	3,847,355	4,562,742	18.58%
Projects	21,346,182	19,420,826	5,000,000	7,304,431	15,000,000	200.00%
TOTALS	25,348,941	23,401,597	8,855,905	11,153,436	19,570,792	120.99%
Total Revenues Over/(Under) Expenses	(14,450,374)	(12,090,570)	4,225,205	3,451,360	(6,112,871)	
Beginning Fund Equity	31,605,309	17,154,935	5,064,365	5,064,365	8,515,725	
Ending Net Assets	17,154,935	5,064,365	9,289,570	8,515,725	2,402,854	

REVENUES

Special Assessment Revenue

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

Grant Proceeds - FEMA Mitigation

Revenue from the Federal Emergency Management Agency (FEMA) to reimburse or fund hazard mitigation projects.

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

The transfer of the 1-cent sales tax funds that have been approved by the Town Council to be used for the underground utility project. This funding ended 12/31/2025.

Interest on Investments

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

Transfer from Marina Fund

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

EXPENSES

Salaries and Wages/Employee Benefits

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

Contractual Services

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

Debt Service

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

Projects

The Town-wide Underground Utility Project accounts for the project costs and associated assessments and borrowings for the project. During FY27 work will continue on Phases 7 South and Phase 8. The entire project is expected to be completed in the calendar year 2027. Paving will be done in Phase 7 South and 8 in FY 28.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Underground Utilities Easement Acquisition Manager	1.000	0.000	0.000	0.000	0.000
Administrative Assistant (Part Time)	0.750	0.000	0.000	0.000	0.000
	1.750	0.000	0.000	0.000	0.000





Debt Administration

Town of Palm Beach / FY 2027 Proposed Annual Budget

DEBT ADMINISTRATION

GENERAL OBLIGATION BONDS

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

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

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

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	\$37,726,741,045
Legal Debt Margin:	
Debt Limitation - 5% of Assessed Value	\$1,886,337,052
Town Covenants:	
50% Non Ad Valorem Revenue	\$16,645,234
Non Self-Supporting Debt Service	\$9,267,741

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 2036 are contained in the table below.

Fiscal Year	2013 Revenue Bond	2016 Revenue Bond ACIP-I	2016 Revenue Bond Worth Ave	2019 Revenue Bond	2019 Taxable Revenue Bond	2018 General Obligation Bond	2020 Revenue Bond	2021 General Obligation Bond	Total
2027	-	2,926,500	713,888	288,754	3,342,099	3,399,600	1,996,500	446,255	13,113,596
2028	-	2,924,000	717,263	288,803	3,339,599	3,399,850	1,998,031	446,505	13,114,051
2029	-	2,927,250	714,513	293,677	3,330,912	3,401,600	2,003,719	448,255	13,119,925
2030	-	2,930,875	720,513	293,376	3,329,639	3,399,600	2,003,563	448,255	13,125,820
2031	-	2,924,875	715,263	292,959	3,329,416	3,398,850	2,007,563	449,505	13,118,429
2032	-	2,933,875	713,888	292,425	3,335,134	3,399,100	2,005,719	449,005	13,129,145
2033	-	2,943,400	723,263	291,775	3,342,058	3,400,100	2,008,031	447,505	13,156,132
2034	-	2,944,400	728,394	291,008	3,340,688	3,401,600	2,009,444	445,905	13,161,438
2035	-	2,936,900	732,644	295,067	3,345,488	3,398,000	2,014,900	449,205	13,172,203
2036	-	2,950,500	716,631	289,009	3,346,888	3,401,400	2,014,400	447,305	13,166,132

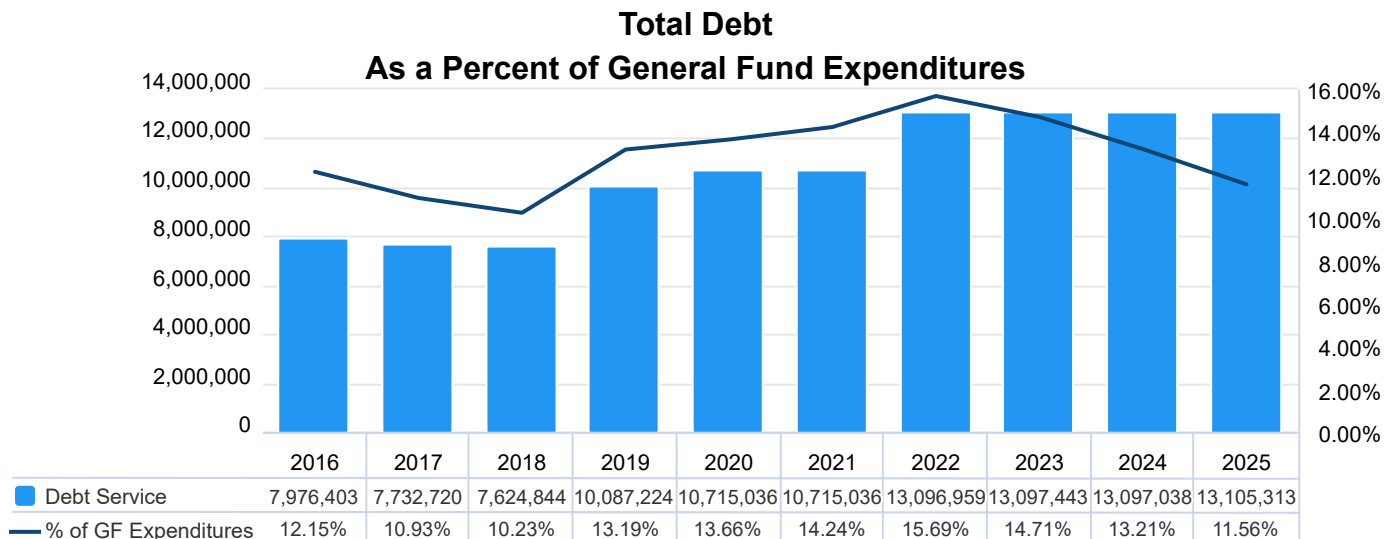
DEBT SUMMARY

Outstanding debt as of September 30, 2026:

General Obligation Bonds	\$ 54,720,000
General Fund Pledge Obligations:	
Non-Ad Valorem Revenue Bonds	\$ 111,255,000
Total Gross Debt (18.6% of capacity)	\$ 165,975,000

	Debt Ratios	Per Capita
Population	9,464	
Taxable Value	\$ 37,726,741,045	\$ 3,986,342
Total Gross Debt	\$ 165,975,000	\$ 17,538

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

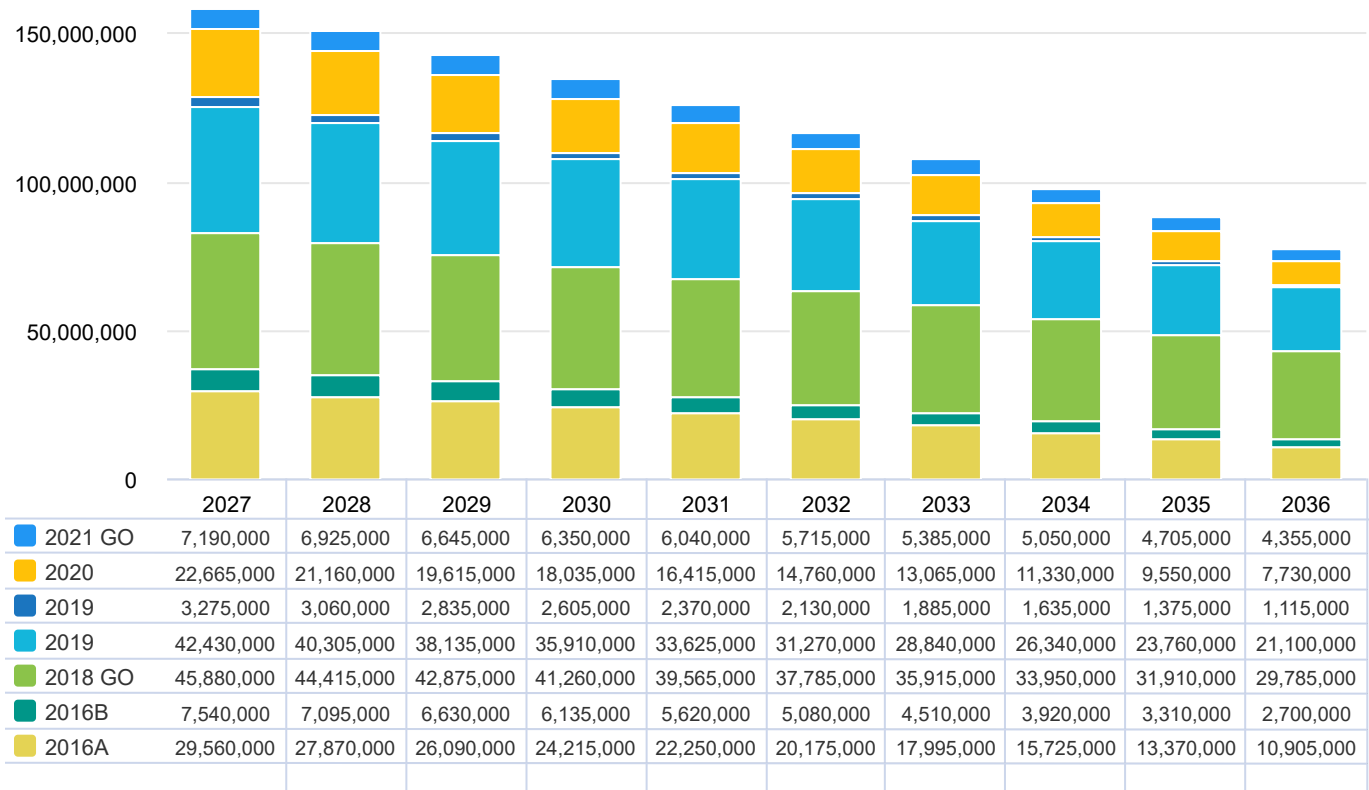


Principal Debt Outstanding FY2027 - FY2036

Fiscal Year	2016A Revenue Bond ACIP-I	2016B Revenue Bond Worth Ave	2019 Revenue Bond	2019 Taxable Revenue Bond	2018 General Obligation Bond	2020 Revenue Bond	2021 General Obligation Bond	Total Debt Outstanding
2027	29,560,000	7,540,000	3,275,000	42,430,000	45,880,000	22,665,000	7,190,000	158,540,000
2028	27,870,000	7,095,000	3,060,000	40,305,000	44,415,000	21,160,000	6,925,000	150,830,000
2029	26,090,000	6,630,000	2,835,000	38,135,000	42,875,000	19,615,000	6,645,000	142,825,000
2030	24,215,000	6,135,000	2,605,000	35,910,000	41,260,000	18,035,000	6,350,000	134,510,000
2031	22,250,000	5,620,000	2,370,000	33,625,000	39,565,000	16,415,000	6,040,000	125,885,000
2032	20,175,000	5,080,000	2,130,000	31,270,000	37,785,000	14,760,000	5,715,000	116,915,000
2033	17,995,000	4,510,000	1,885,000	28,840,000	35,915,000	13,065,000	5,385,000	107,595,000
2034	15,725,000	3,920,000	1,635,000	26,340,000	33,950,000	11,330,000	5,050,000	97,950,000
2035	13,370,000	3,310,000	1,375,000	23,760,000	31,910,000	9,550,000	4,705,000	87,980,000
2036	10,905,000	2,700,000	1,115,000	21,100,000	29,785,000	7,730,000	4,355,000	77,690,000

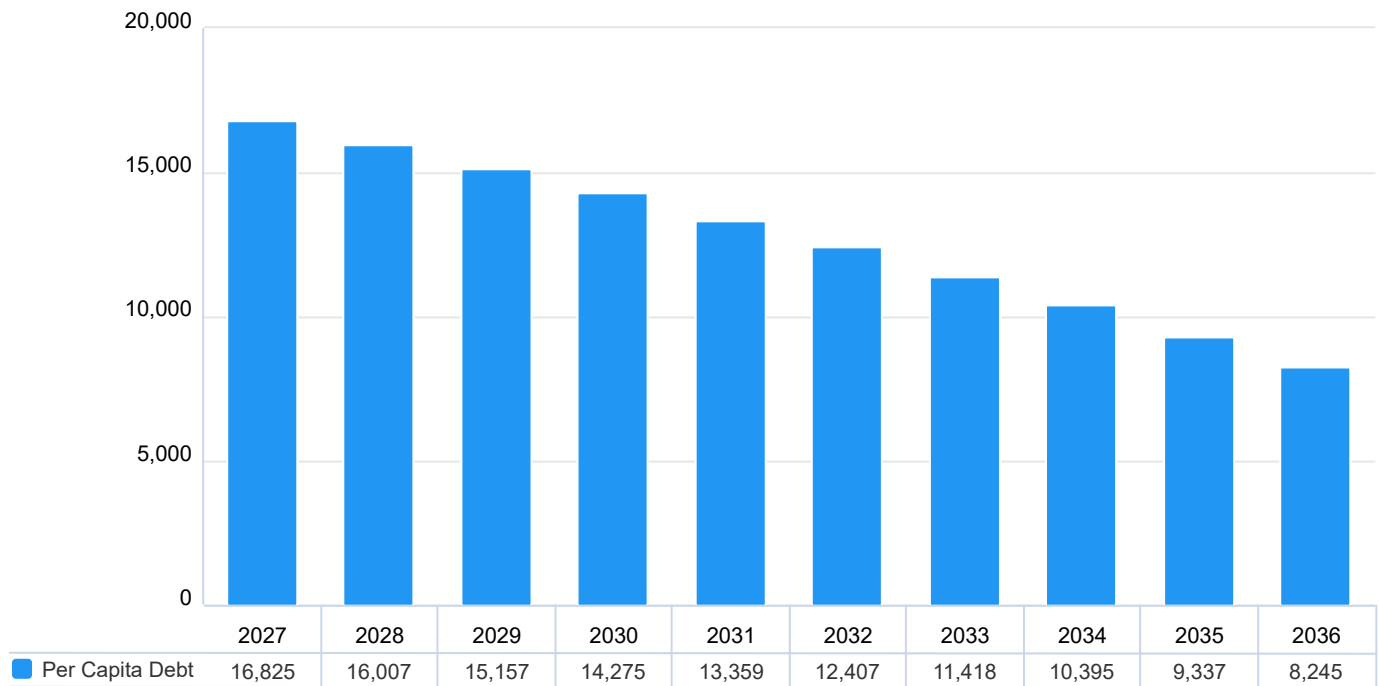
The chart below shows the total principal debt outstanding for FY27 through FY36

Principal Debt Outstanding



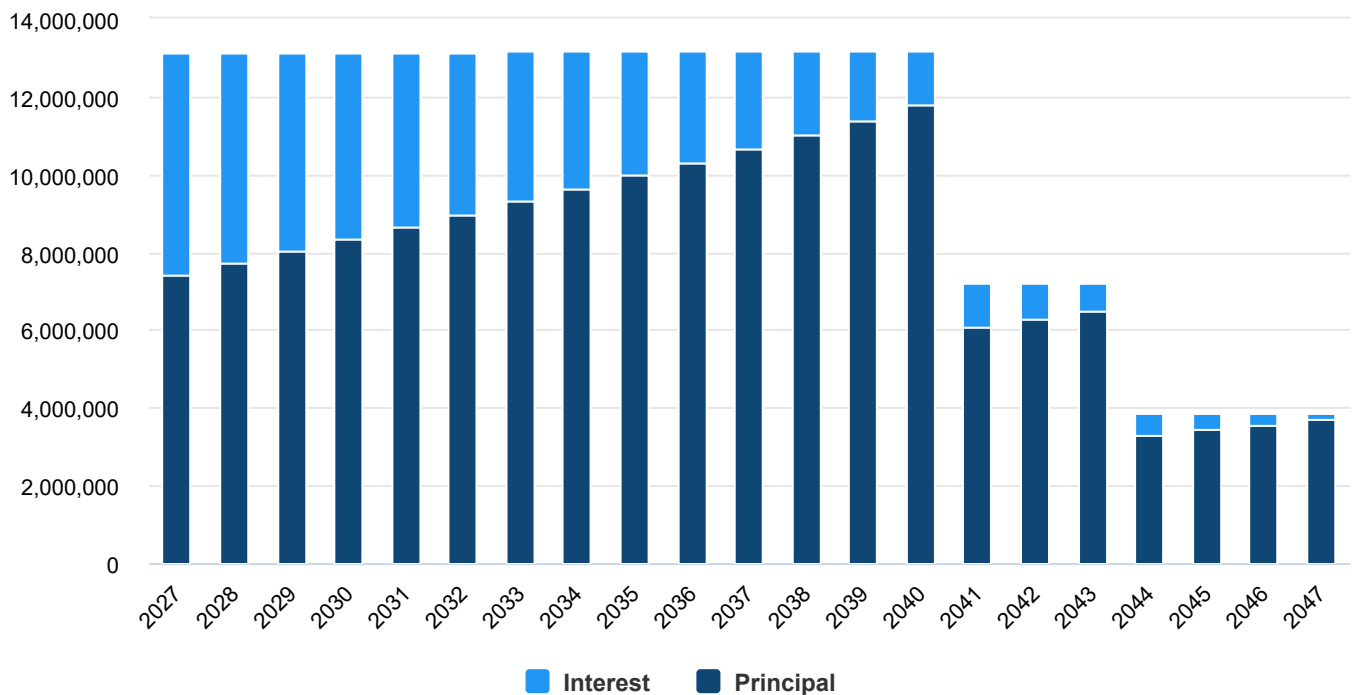
The chart below shows total outstanding debt per capita for FY26 through FY35.

Per Capita Debt



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

Debt Service Forecast



FUND 205: 2016A AND 2019 REVENUE BONDS

Revenue and Expense Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2026 Budget	% Change
Revenues						
Interest Earnings	15,633	632	250	100	-	(100.00%)
Transfer from General Fund	5,679,013	5,846,518	5,872,774	5,872,774	5,859,010	(0.23%)
Transfer from Par 3 Golf Course	188,207	183,999	184,998	184,998	185,564	0.31%
Transfer from Coastal Fund	508,463	508,760	511,417	511,417	512,778	0.27%
TOTALS	6,391,316	6,539,909	6,569,439	6,569,289	6,557,352	(0.18%)
Expenditures						
Debt Service Interest	3,103,144	2,944,263	2,796,938	2,796,938	2,662,354	(4.81%)
Debt Service Principal	3,430,000	3,595,000	3,755,000	3,755,000	3,895,001	3.73%
Other Expenses	3,225	3,075	10,000	1,825	3,250	(67.50%)
Contractual	7,500	-	7,500	-	-	(100.00%)
Transfer to CIP Fund	1,000,000	-	-	-	-	-%
TOTALS	7,543,869	6,542,338	6,569,438	6,553,763	6,560,605	(0.13%)
Total Revenues Over/(Under) Expenses	(1,152,553)	(2,430)	1	15,526	(3,253)	
Beginning Fund Equity	1,169,053	16,500	14,070	14,070	29,596	
Ending Net Assets	16,500	14,070	14,071	29,596	26,343	

REVENUES

Interest Earnings

Represents interest earned on reserves of fund

Transfer from General Fund

Debt service on 2016A/2019 Bond issues

Transfer from Par 3 Golf Course

Debt service on 2016A/2019 Bond issues

Transfer from Coastal Fund

Debt service on 2019 Bond issue

EXPENDITURES

Debt Service Interest/Principal

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

Other Expenses

Represents amounts due for bond expenses

Contractual

Cost of debt software to manage outstanding debt and lease agreements

FUND 206: 2016B WORTH AVENUE REVENUE BOND

Revenue and Expense Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Revenues						
Interest Earnings	10,970	10,571	-	10,000	-	-%
Non Ad Valorem Assessment Revenue	800,489	763,198	723,038	723,039	716,538	(0.90%)
TOTALS	811,458	773,768	723,038	733,039	716,538	(0.90%)
Expenses						
Debt Service Interest	334,538	322,688	310,539	310,539	293,888	(5.36%)
Debt Service Principal	390,000	400,000	410,000	410,000	420,000	2.44%
Other Expenses	3,825	1,500	2,500	2,000	2,650	6.00%
TOTALS	728,363	724,188	723,039	722,539	716,538	(0.90%)
Total Revenues Over/(Under) Expenses	83,096	49,581	(1)	10,500	-	
Beginning Fund Equity	202,631	285,727	335,307	335,307	345,807	
Ending Net Assets	285,727	335,307	335,306	345,807	345,807	

REVENUES

Interest Earnings

Represents interest earned on reserves of fund

Non Ad Valorem Assessment Revenue

Assessment for debt service

EXPENDITURES

Debt Service Interest/Principal

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

Other Expenses

Represents amounts due for bond expenses



Capital Funds

Town of Palm Beach / FY 2027 Proposed Annual Budget

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

Revenue and Expense Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Revenues						
Transfer from General Fund (001)	11,308,122	14,250,622	15,050,000	19,050,000	14,200,000	(5.65%)
Transfer from Marina (401)	-	4,000,000	-	-	-	-%
Transfer from Building Fund (405)	-	60,000	-	-	-	-%
Transfer from Debt Service Fund (205)	1,000,000	-	-	-	-	-%
Restricted - One Cent Sur Tax	921,594	943,428	125,000	310,000	-	(100.00%)
American Rescue Plan	2,042,496	-	-	-	-	-%
State Grants	-	-	100,000	100,000	100,000	-%
Donations	360,997	7,575,000	-	18,282,000	5,000,000	100.00%
Interest on Investments	1,864,181	1,492,510	2,000,000	1,500,000	2,250,000	12.50%
Cost Sharing/Interlocal Agreement	-	-	1,000,000	1,000,000	1,000,000	-%
Miscellaneous Revenue	2,400	-	-	-	-	-%
TOTALS	17,499,790	28,321,560	18,275,000	40,242,000	22,550,000	23.39%
Expenses						
Projects	18,498,461	21,171,917	23,655,000	23,168,000	18,395,000	(22.24%)
Carry Over Reserves	-	-	45,549,213	-	48,380,951	6.22%
Transfer to TWUU Fund (122)	500,000	500,000	125,000	125,000	-	(100.00%)
TOTALS	18,998,461	21,671,917	69,329,213	23,293,000	66,775,951	(3.68%)
Total Revenues Over/(Under) Expenses	(1,498,671)	6,649,643	(51,054,213)	16,949,000	(44,225,951)	
Beginning Fund Equity	23,782,707	22,284,036	28,933,679	28,933,679	45,882,679	
Ending Net Assets	22,284,036	28,933,679	(22,120,534)	45,882,679	1,656,728	

REVENUES

Transfer from General Fund (001)

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

Restricted One Cent Surtax

Voter approved surtax restricted for infrastructure projects

Interest on Investments

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

American Rescue Plan

Federal Aid to make investments in infrastructure

Interlocal Agreement

Revenue from residents for single-family expulsor station assessments and the city of West Palm Beach for water projects

EXPENSES

Carry Over Projects

Projected unexpended project balances, authorized in prior years

Contingency

Eliminated in FY25 - Contingency is included in individual projects

Transfer to Underground Utility Fund (122)

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

Pay-as-you-go Capital Improvement Plan FY2027 Budget

Item #	Location	Accumulated Project Budget through FY26	FY2026 Available Balance as of 05/20/26	FY2027 Budget	FY2028 Estimated	FY2029 Estimated	FY2030 Estimated	FY2031 Estimated	FY2027-2031 Total
Pavement Management									
	Town-Wide Paving Program		\$ 0			\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 4,500,000
	Canopy Drainage (N. County Rd)		\$ 38,560						\$ 0
	Undergrounding Phases 3 S and 5 S		\$ 747,543						\$ 0
	Undergrounding Phases 4 S and 6 S, 7 N Paving		\$ 151,622						\$ 0
	Undergrounding Phase 5 N and 6 N		\$ 407,524						\$ 0
	Undergrounding Phase 7 S		\$ 1,000,000	\$ 2,000,000					\$ 2,000,000
	Undergrounding Phase 8 Paving		\$ 0		\$ 3,000,000				\$ 3,000,000
	Via Palma Drainage Improvement		\$ 33,408						\$ 0
	Crosswalk Improvements	\$ 1,000,000	\$ 606,139						\$ 0
	Town-wide Sidewalk and Curb		\$ 500,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
	Mast Arm Replacements	\$ 1,116,155	\$ 965,124		\$ 1,000,000		\$ 20,000	\$ 20,000	\$ 1,040,000
	Ibis Way & Island Rd Bridges		\$ 0	\$ 500,000					\$ 500,000
	FDOT Miscellaneous		\$ 125,000	\$ 100,000					\$ 100,000
	Royal Poinciana Way Median Improvements		\$ 258,517						\$ 0
	Bradley Place Lane Extension		\$ 0		\$ 250,000				\$ 250,000
	Bethesda Traffic Signal		\$ 0	\$ 400,000					\$ 400,000
Total Pavement Management		\$ 2,116,155	\$ 4,833,437	\$ 3,300,000	\$ 4,550,000	\$ 1,800,000	\$ 1,820,000	\$ 1,820,000	\$ 13,290,000
Drainage System									
1	D-2 Palmo Way	\$ 396,370	\$ 0	\$ 750,000	\$ 8,250,000	\$ 3,750,000			\$ 12,750,000
2	D-3 Tangier Avenue	\$ 700,000	\$ 0		\$ 590,000	\$ 4,500,000			\$ 5,090,000
3	D-8 Country Club Road	\$ 1,675,683	\$ 180,615			\$ 1,215,000	\$ 9,180,000		\$ 10,395,000
4	D-12 Everglade Avenue	\$ 1,345,832	\$ 2,651						\$ 0
5	D-17 Clarendon Avenue	\$ 6,929,786	\$ 2,917,515						\$ 0
6	Stormwater Pumpstation Condition Assessment	\$ 100,000	\$ 16,508			\$ 120,000			\$ 120,000
7	Resiliency Implementation	\$ 100,000			\$ 100,000		\$ 100,000	\$ 100,000	\$ 300,000
8	Stormwater Pump/R&R	\$ 20,103	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
9	Minor Drainage Improvements	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
10	Structural Upgrades	\$ 100,000	\$ 700,000	\$ 330,000	\$ 60,000	\$ 360,000			\$ 1,450,000
11	Fuel System Upgrades	\$ 80,000	\$ 500,000						\$ 500,000
12	Wet Well Light Upgrades	\$ 70,000	\$ 430,000						\$ 430,000
13	Pump Can Rehabilitation/Replacement	\$ 94,100	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000			\$ 1,900,000
14	Stormwater Quality Improvement	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 500,000	\$ 0	\$ 0	\$ 1,000,000
15	SCADA Conversion	\$ 0	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Total Drainage System		\$ 11,147,671	\$ 3,631,492	\$ 3,130,000	\$10,620,000	\$ 10,495,000	\$ 10,990,000	\$ 450,000	\$ 35,685,000
Sanitary Sewer System									

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

FY2027 Budget

Item #	Location	Accumulated Project Budget through FY26	FY2026 Available Balance as of 05/20/26	FY2027 Budget	FY2028 Estimated	FY2029 Estimated	FY2030 Estimated	FY2031 Estimated	FY2027-2031 Total
1	A-5 Royal Poinciana Way (S of S-2)	\$ 3,455,000	\$ 80,929						\$ 0
2	A-7 Island Road/S County Rd		\$ 0				\$ 350,000	\$ 3,490,000	\$ 3,840,000
3	A-39 Phipps Park	\$ 2,145,250	\$ 266,231			\$ 350,000	\$ 3,500,000		\$ 3,850,000
4	A-41 Palm Beach Par 3 Golf Course		\$ 0		\$ 330,000	\$ 3,255,000			\$ 3,585,000
5	A-42 Bellaria Condominium	\$ 425,000	\$ 133,350	\$ 3,430,000					\$ 3,430,000
6	A-43 Atriums of Palm Beach	\$ 3,590,000	\$ 3,369,750	\$ 500,000					\$ 500,000
7	E-3 Garden Road (trail)	\$ 85,000	\$ 0	\$ 1,250,000					\$ 1,250,000
8	E-6 Tangier Avenue		\$ 13,629						\$ 0
9	E-7 North Lake Way (Next to D-4)	\$ 1,038,000	\$ 0						\$ 0
10	E-11 El Vedado Way		\$ 0		\$ 120,000	\$ 1,165,000			\$ 1,285,000
11	E-13 Clarendon Ave (Ejector Station)		\$ 33,139						\$ 0
12	E-15 Via Del Lago (Ejector Station)		\$ 0			\$ 170,000	\$ 1,690,000		\$ 1,860,000
13	E-19 Mar a Lago		\$ 0			\$ 95,000	\$ 930,000		\$ 1,025,000
14	G-9 Chilean Ave/S Ocean Blvd		\$ 0		\$ 30,000				\$ 30,000
15	S-2 Royal Poinciana Way (N of A-5)		\$ 0				\$ 650,000	\$ 4,320,000	\$ 4,970,000
16	S-2/ A-7 Booster pump rebuilds		\$ 71,237	\$ 60,000	\$ 60,000	\$ 60,000	\$ 70,000	\$ 70,000	\$ 320,000
17	Ejector Stations - 21 in Total		\$ 201,786	\$ 4,000,000	\$ 7,100,000	\$ 3,600,000	\$ 3,600,000	\$ 2,000,000	\$ 20,300,000
18	FM Replacement Currie Park to 23rd St		\$ 0	\$ 75,000	\$ 500,000	\$ 5,000,000			\$ 5,575,000
19	I and I Implementation	\$ 3,251,508	\$ 292,602	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
20	Wastewater Pumpstation Condition Assessment	\$ 180,000	\$ 4,900			\$ 120,000			\$ 120,000
21	Resiliency Implementation		\$ 0	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
22	Wastewater Pump/R&R		\$ 0	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
23	SCADA Conversion		\$ 0	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Total Sanitary Sewer System		\$ 14,169,758	\$ 4,467,553	\$ 9,915,000	\$ 8,740,000	\$ 14,415,000	\$ 11,390,000	\$ 10,480,000	\$ 54,940,000
Town Facilities									
1	Bradley Park Restrooms & Tea House		\$ 0			\$ 20,000			\$ 20,000
2	Skees Road Storage		\$ 0	\$ 400,000					\$ 400,000
3	Skees/Okeechobee Landfill		\$ 3,926			\$ 55,000	\$ 55,000	\$ 55,000	\$ 165,000
4	Police Department		\$ 811,695	\$ 425,000					\$ 425,000
5	Public Works Facility			\$ 75,000		\$ 150,000			\$ 225,000
6	Central Fire Fuel Tank		\$ 434,488						\$ 0
7	Central Fire Station / EOC		\$ 43,094	\$ 800,000					\$ 800,000
8	South Fire Station		\$ 2,749,917						\$ 0
9	Wells Rd Park	\$ 815,807	\$ 1,167						\$ 0
10	Town Hall		\$ 0	\$ 250,000		\$ 1,500,000	\$ 170,000		\$ 1,920,000
11	6th Street Facility/Old Purchasing		\$ 0		\$ 100,000				\$ 100,000
12	Facilities Generators, Fuel Tanks, & SCADA		\$ 0		\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000

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

FY2027 Budget

Item #	Location	Accumulated Project Budget through FY26	FY2026 Available Balance as of 05/20/26	FY2027 Budget	FY2028 Estimated	FY2029 Estimated	FY2030 Estimated	FY2031 Estimated	FY2027-2031 Total
13	Midtown Beach Linear Park		\$ 72,000		\$ 4,500,000				\$ 4,500,000
14	Seaview Tennis and Sports Fields		\$ 234,387						\$ 0
15	Phipps Ocean Park Lifeguard Bldg		\$ 0						\$ 0
16	Phipps Ocean Park Improvements		\$ 541,919						\$ 0
17	Marina Compactor Relocation	\$ 500,000	\$ 5,561						\$ 0
Total Town Facilities		\$ 1,315,807	\$ 4,898,154	\$ 1,950,000	\$ 5,100,000	\$ 2,225,000	\$ 725,000	\$ 555,000	\$ 10,555,000
General Engineering Services			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Water Feasibility Study			\$ 100,000	\$ 100,000					\$ 100,000
CIP Expenditures - Subtotal			\$ 17,930,636	\$ 18,395,000	\$ 29,010,000	\$ 28,935,000	\$ 24,925,000	\$ 13,305,000	\$ 114,570,000
Water Main Improvements			\$ 0	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Expenditures/Encumbrances to date			\$ 53,924,522						\$ 0
CIP Expenditures		\$ 0	\$ 71,855,158	\$ 19,395,000	\$ 30,010,000	\$ 29,935,000	\$ 25,925,000	\$ 14,305,000	\$ 119,570,000
REVENUES									
General Fund Transfer			\$ 15,050,000	\$ 14,200,000	\$ 14,700,000	\$ 15,200,000	\$ 15,700,000	\$ 16,200,000	\$ 76,000,000
FY2025 Audit Close Out Transfer from General Fund			\$ 4,000,000						
Transfer from Building Fund									\$ 0
Transfer from Marina Fund					\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 24,000,000
Water Main Improvements			\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Grants			\$ 100,000	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000
Donation			\$ 24,814,069	\$ 5,000,000					\$ 5,000,000
Interest			\$ 2,250,000	\$ 2,250,000	\$ 1,250,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 6,500,000
1 Cent Sales Tax			\$ 300,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvement Program Revenues			\$ 47,514,069	\$ 22,550,000	\$ 22,950,000	\$ 23,200,000	\$ 23,700,000	\$ 24,200,000	\$ 116,600,000
Surplus/(Deficit)			(\$ 24,341,089)	\$ 3,155,000	(\$ 7,060,000)	(\$ 6,735,000)	(\$ 2,225,000)	\$ 9,895,000	(\$ 2,970,000)
Beginning Reserve Balance			\$ 29,304,143	\$ 4,963,054	\$ 8,118,054	\$ 1,058,054	(\$ 5,676,946)	(\$ 7,901,946)	
Ending Reserve Balance			\$ 4,963,054	\$ 8,118,054	\$ 1,058,054	(\$ 5,676,946)	(\$ 7,901,946)	\$ 1,993,054	

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

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Revenues						
Trsfr from General Fund (001)	5,791,205	5,791,205	7,670,326	8,670,326	7,708,094	0.49%
Interest on Investments	2,788,426	1,682,327	700,000	1,000,000	700,000	-%
Grants/Local Revenue	270	4,448,887	659,493	659,493	12,609,120	1811.94%
TOTALS	8,579,901	11,922,419	9,029,819	10,329,819	21,017,214	132.75%
Expenses						
Salaries and Wages	79,178	107,252	127,472	125,559	134,955	5.87%
Employee Benefits	48,181	55,886	60,060	60,150	60,170	0.18%
Contractual	39,558	62,059	70,950	10,950	71,050	0.14%
Commodities	2,780	3,224	5,300	5,300	5,300	-%
Projects	1,867,852	21,919,105	2,884,824	3,724,000	15,741,439	445.66%
Reserve for Projects	-	-	50,929,677	-	44,674,287	(12.28%)
Transfer to Debt Service	508,463	508,760	511,417	511,417	512,778	0.27%
TOTALS	2,546,013	22,656,286	54,589,700	4,437,376	61,199,979	12.11%
Total Revenues Over/(Under) Expenses	6,033,888	(10,733,867)	(45,559,881)	5,892,443	(40,182,765)	
Beginning Fund Equity	38,104,995	44,138,884	33,405,018	33,405,018	39,297,461	
Ending Net Assets	44,138,884	33,405,018	(12,154,863)	39,297,461	(885,305)	

REVENUES

Transfer from General Fund (001)

Represents money transferred from the General Fund for the Coastal Program.

Interest on Investments

Interest revenue is based on the financial market conditions and funds available for investments.

Grants/Local Revenue

FDEP/Federal Government reimbursement for beach projects.

EXPENSES

Projects

Reach 7/Phipps Ocean Park Beach Nourishment Project is currently planned for FY2025, this fiscal year. Preparations are underway for major rehabilitation of the Mid-Town seawall in FY2027. FY2025 budget includes a sand search, resiliency projects, and the required physical, biological, and sea turtle nesting monitoring.

Carry Over Projects

Unexpended project balances to be carried over in FY2027.

Transfer to Debt Services

Principal and interest repayment on 2013 debt issue continues into FY2027 and remains consistent with FY2026.

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 FY2027 budget includes a COLA and pay for performance increases.

Employee Benefits

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

Contractual

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

Commodities

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

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Coastal Coordinator	0.000	0.000	0.000	1.000	1.000
Coastal Program Manager	1.000	1.000	1.000	0.000	0.000

Coastal Management Program Requested FY 2027 Budget and 10 Year Plan

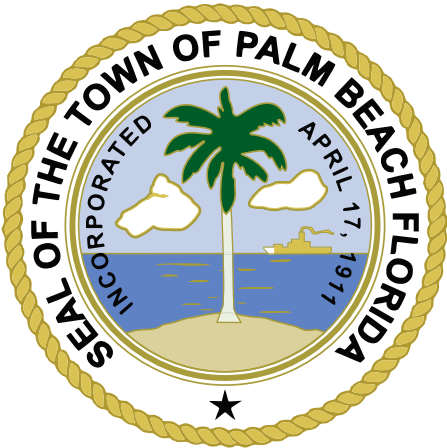
Project Name	FY2026 Available Balance as of 05/20/26	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
EXPENDITURES											
ANNUAL PROGRAM ACTIVITIES											
1 Coastal Management Program Operating Expenses	\$ 163,645	\$ 211,476	\$ 217,820	\$ 224,355	\$ 231,086	\$ 238,018	\$ 245,159	\$ 252,513	\$ 260,089	\$ 267,891	\$ 275,928
2 BMA Physical Monitoring (BMA Required)	(\$ 169,725)	\$ 285,983	\$ 294,562	\$ 303,399	\$ 312,501	\$ 321,876	\$ 331,533	\$ 341,479	\$ 351,723	\$ 362,275	\$ 373,143
5 BMA Sea Turtle Nesting Monitoring (BMA Required)	\$ 149,447	\$ 283,643	\$ 292,152	\$ 300,917	\$ 309,944	\$ 319,243	\$ 328,820	\$ 338,685	\$ 348,845	\$ 359,310	\$ 370,090
6 BMA Biological Monitoring (BMA Required)	\$ 374,543	\$ 323,813	\$ 333,527	\$ 343,533	\$ 353,839	\$ 364,454	\$ 375,388	\$ 386,650	\$ 398,249	\$ 410,197	\$ 422,503
7 BMA Beach Tilling (Reaches 1, 2, 3, 4, And 7)	(\$ 14,700)	\$ 30,000	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 30,000	\$ 15,000	\$ 15,000
8 BMA Escarpment Removal (Reaches 1, 2, 3, 4, And 7)	\$ 10,000	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000	\$ 10,000	\$ 10,000
9 Flooding And Climate Change	\$ 1,247,680	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Water Level Monitoring	\$ 0	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Lobbying	(\$ 54,925)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Dune Vegetation Maintenance	\$ 342,469	\$ 55,000	\$ 58,000	\$ 61,000	\$ 64,000	\$ 67,000	\$ 70,000	\$ 74,000	\$ 78,000	\$ 82,000	\$ 86,000
General Coastal Engineering	\$ 80,093	\$ 200,000	\$ 208,000	\$ 216,320	\$ 224,973	\$ 233,972	\$ 243,331	\$ 253,064	\$ 263,186	\$ 273,714	\$ 284,662
Annual Debt Service Payment	\$ 213,090	\$ 512,778	\$ 512,778	\$ 512,395	\$ 511,062	\$ 510,867	\$ 510,832	\$ 511,710	\$ 512,772	\$ 512,562	\$ 513,298
Beach Cleaning (Public Beaches)	\$ 52,360	\$ 130,000	\$ 133,900	\$ 137,917	\$ 142,055	\$ 146,316	\$ 150,706	\$ 155,227	\$ 159,884	\$ 164,680	\$ 169,621
Public Communication	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Annual Program Activities Subtotal	\$ 2,453,977	\$ 2,280,693	\$ 2,328,740	\$ 2,352,836	\$ 2,402,460	\$ 2,454,747	\$ 2,508,768	\$ 2,566,327	\$ 2,650,748	\$ 2,685,629	\$ 2,748,244
PLANNED PROJECTS											
1 Townwide: Seawall/Non-Structural Inventory Assessment & Analysis	\$ 1,116,000	\$ 1,084,920	\$ 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
2 Townwide: Seawall Replacement/Last Line of Defense Rehabilitation	\$ 6,000,000	\$ 6,950									
3 Townwide: Shoreline Fortification (Lagoon side)	\$ 671,649	\$ 0	\$ 0	\$ 180,000	\$ 700,000	\$ 0	\$ 0	\$ 0	\$ 180,000	\$ 700,000	\$ 0
4 Townwide: Groin Assessment	\$ 70,000	\$ 70,000	\$ 80,000	\$ 0	\$ 80,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 80,000	\$ 0
5 Townwide: Regional Sand Needs/Sand Search	\$ 1,950,000	\$ 256,530	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6 Inlet: Sand Transfer Plant Maintenance	\$ 75,632	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
7 Inlet: Sand Transfer Plant Repairs	\$ 2,024,919	\$ 1,847,139	\$ 80,000	\$ 750,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
8 Inlet: Sand Forepassing	\$ 0	\$ 40,000	\$ 742,000	\$ 0	\$ 787,000	\$ 0	\$ 803,000	\$ 0	\$ 819,000	\$ 0	\$ 835,380
9 Bradley Park Bulkhead Replacement	\$ 0	\$ 0	\$ 600,000	\$ 10,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Coastal Management Program Requested FY 2027 Budget and 10 Year Plan (continued)

Project Name		FY2026 Available Balance as of 05/20/26	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Mid-Town Beach Renourishment Engineering/Permitting		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	120,000	\$ 0	500,000	\$ 0	\$ 0	0
Mid-Town Beach Renourishment Construction	\$ 3,000,000	(\$ 196,650)	\$ 0	\$ 0	\$ 0	\$ 0	1,500,000	\$ 0	15,300,000	\$ 0	\$ 0	0
Mid-Town Groin Replacement	\$ 3,000,000	\$ 2,885,518	\$ 0	\$ 0	300,000	10,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Mid-Town Seawall Replacement	\$ 11,500,000	\$ 16,293,476	\$ 12,700,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Midtown Bathrooms		(\$ 92,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Mooring Field/Waterway Restoration		\$ 0	\$ 125,000	\$ 125,000		\$ 3,000,000						
Mid-Town Mitigation - Coral Nursery/ Transplantation (Regulatory Required)		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Mid-Town Mitigation - Artificial Reef Construction [*Carryover from FY 16]	\$ 7,040,942	\$ 6,779,836	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Reach 7: Phipps Nourishment Engineering/Permitting		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	400,000	\$ 0	120,000	\$ 0	\$ 0	0
Reach 7: Phipps Ocean Park/Reach 7 Beach Nourishment Construction	\$ 23,350,000	\$ 4,683,539	\$ 0	\$ 0	\$ 0	\$ 0	27,600,000	\$ 0	1,400,000	\$ 0	\$ 0	0
Reach 8: Construction Access Easement and Site Restoration		\$ 150,000	\$ 0	\$ 0	\$ 0	\$ 0	80,000	\$ 0	\$ 0	\$ 0	\$ 0	0
Reach 8: Dune/Beach Construct Concurrently with Mid-Town or Phipps	\$ 3,073,828	\$ 3,064,771	\$ 0	\$ 0	\$ 0	\$ 0	3,500,000	\$ 0	\$ 0	\$ 0	\$ 0	0
Reach 8: Biological Monitoring (Non-BMA, Regulatory Required)			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Reach 8: Project Engineering Report (Non-BMA, Regulatory Required)			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Reach 8: Beach Tilling (Non-BMA, Regulatory Required)			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Reach 8: Escarpment Removal (Non-BMA, Regulatory Required)			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Expenditures/Encumbrances to Date		\$ 7,948,131										
Planned Projects Subtotal		\$ 45,729,441	\$ 14,245,000	\$ 3,437,000	\$ 11,800,000	\$ 15,887,000	\$ 34,520,000	\$ 2,123,000	\$ 18,640,000	\$ 2,319,000	\$ 2,100,000	\$ 2,155,380
TOTALS		\$ 48,183,418	\$ 16,525,693	\$ 5,765,740	\$ 14,152,836	\$ 18,289,460	\$ 36,974,747	\$ 4,631,768	\$ 21,206,327	\$ 4,969,748	\$ 4,785,629	\$ 4,903,624

Coastal Management Program Requested FY 2027 Budget and 10 Year Plan (continued)

Source	Outlook										
	FY2026 Estimated	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2030 Estimated	FY2031 Estimated	FY2032 Estimated	FY2033 Estimated	FY2034 Estimated	FY2035 Estimated	FY2036 Estimated
REVENUES											
General Fund Transfer	\$ 7,670,326	\$ 7,708,094	\$ 8,478,903	\$ 9,326,794	\$ 10,259,473	\$ 11,285,420	\$ 12,413,962	\$ 13,655,359	\$ 15,020,895	\$ 16,522,984	\$ 18,175,282
FY2025 Audit Close Out Transfer from General Fund	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
County	\$ 0	\$ 0	\$ 240,000	\$ 0	\$ 0	\$ 0	\$ 5,520,000	\$ 0	\$ 280,000	\$ 0	\$ 0
State portion of FEMA projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State	\$ 659,493	\$ 6,809,120	\$ 460,121	\$ 473,925	\$ 488,142	\$ 12,880,689	\$ 517,870	\$ 4,835,427	\$ 549,409	\$ 565,891	\$ 582,868
Federal	\$ 0	\$ 800,000	\$ 0	\$ 0	\$ 0	\$ 814,860	\$ 0	\$ 7,947,400	\$ 0	\$ 0	\$ 0
FEMA (including Mid-Town, Phipps, and Reach 8)	\$ 0	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Bonds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	\$ 700,000	\$ 700,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Grants Receivable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTALS	\$ 10,029,819	\$ 21,017,214	\$ 9,779,024	\$ 10,400,719	\$ 11,347,615	\$ 25,580,969	\$ 19,051,832	\$ 27,038,186	\$ 16,450,304	\$ 17,688,875	\$ 19,358,150
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	(\$ 38,153,599)	\$ 4,491,521	\$ 4,013,284	(\$ 3,752,118)	(\$ 6,941,845)	(\$ 11,393,777)	\$ 14,420,065	\$ 5,831,859	\$ 11,480,556	\$ 12,903,246	\$ 14,454,526
FUND BALANCE											
Fund Balance 10/1	\$ 33,405,017	(\$ 4,748,582)	(\$ 257,061)	\$ 3,756,223	\$ 4,105	(\$ 6,937,739)	(\$ 18,331,517)	(\$ 3,911,452)	\$ 1,920,406	\$ 13,400,962	\$ 26,304,208
Fund Balance 9/30	(\$ 4,748,582)	(\$ 257,061)	\$ 3,756,223	\$ 4,105	(\$ 6,937,739)	(\$ 18,331,517)	(\$ 3,911,452)	\$ 1,920,406	\$ 13,400,962	\$ 26,304,208	\$ 40,758,734



FUND 311: WORTH AVENUE MAINTENANCE FUND

Revenue and Expense Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Revenues						
Special Assessment Revenue	418,140	393,162	462,155	415,000	610,370	32.07%
Interest on Investments	5,546	8,779	1,000	6,000	5,000	400.00%
Donations/Miscellaneous	5,000	-	5,000	5,000	5,000	-%
TOTALS	428,686	401,941	468,155	426,000	620,370	32.51%
Expenses						
Maintenance Costs	348,480	541,956	558,155	496,000	640,370	14.73%
TOTALS	348,480	541,956	558,155	496,000	640,370	14.73%
Total Revenues Over/(Under) Expenses	80,207	(140,015)	(90,000)	(70,000)	(20,000)	
Beginning Fund Equity	235,097	315,304	175,289	175,289	105,289	
Ending Net Assets	315,304	175,289	85,289	105,289	85,289	

REVENUES

Special Assessment Revenue

Non Ad Valorem revenue collected from property owners for Worth Avenue special assessments

Interest on Investments

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

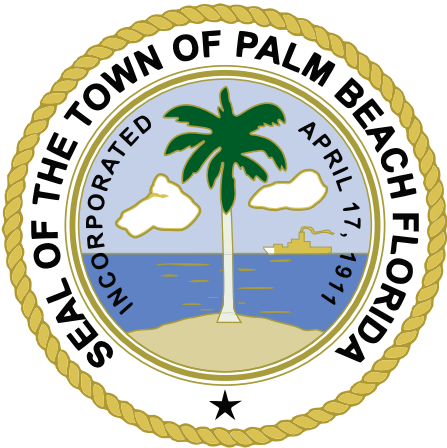
Donations/Miscellaneous

Represents donations received for Worth Avenue maintenance

EXPENSES

Maintenance Costs

Annual maintenance costs for Worth Avenue. Also included are expenses required for the preparation of the annual assessment





Enterprise Funds

Town of Palm Beach / FY 2027 Proposed Annual Budget





Marina Enterprise Fund

Town of Palm Beach / FY 2027 Proposed Annual Budget



TOWN OF PALM BEACH

Town Marina

MEMORANDUM

TO: Kirk W. Blouin, Town Manager
 VIA: Carolyn Stone, Deputy Town Manager
 FROM: Mike Horn, Marina Manager
 SUBJECT: FY2027 Town Marina Budget Highlights
 DATE: June 30, 2026

The following document highlights the Town Marina budget. This memo contains comparisons between FY2026 and FY2027 proposed revenue and fee schedules and an overall budget-to-budget comparison for quick review. In addition, it includes a narrative as to any substantive departures from budgeted amounts and actuals.

Town Marina

Expenses

FY2027 Requested:	\$3,674,585
FY2026 Approved:	\$3,306,282

This represents increase 11.1%, or \$368,303.

Revenue

FY2027 Requested:	\$16,194,215
FY2026 Approved:	\$15,347,813

This represents increase 5.5%, or \$846,402

Net Income

FY2027 Revenue:	\$16,194,215
FY2027 Expenses:	\$3,674,585

This represents an projected Net Income of \$12,519,630

Notable Budget Changes

Salaries

- ▶ 30.8% increase: \$157,993

Marina Manager; Dockmaster; Office Manager; Facilities Maintenance Supervisor; Dock Attendant; 0.1 Administrative Assistant; 0.1 Assistant Director of Recreation; 0.25 Deputy Town Manager; 0.1 Recreation Facilities Maintenance Supervisor. A full-time dock attendant was added mid-year in FY26 replacing a part-time dock attendant.

Benefits

- ▶ 25.3% increase: \$69,335

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, 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

- ▶ 6.3% overall increase: \$154,175.
 - Other Contractual Services decreased 4.5% or \$14,000 due to reduced contractual labor costs.
 - Rental and Leases increased 10% or \$50,000 due to cost associated with submerged land lease. These fees are collected in the lease and then pass through as an expense to the State. The higher the revenue for the marina, the more is due to the State.
 - Calculated as percentage of 6% of annual dockage revenue plus base fee. Generally based upon the previous year's revenue, with a base of \$150,000
 - Promotional Activities increased 84.6% or \$5,500 due to moving expenses from promotional advertising into the appropriate account - Promotional Activities (welcome bags/promotional items for annual lease holders).
 - Promotional Advertising increased 26% or \$94,175 due to renewal of marketing contract and additional digital print and marketing advertising, including private jet terminal ads. Includes contingency of \$22,000 to take advantage of mid-year ad buy opportunities that may not have been identified during budget preparation.

Commodities

- ▶ (24.8%) overall decrease: (\$13,200)
 - Fuel/Motor Oil decreased 66.7% or \$2,000 due to very low fuel consumption for the Marina truck.
 - Other Supplies decreased 55% or \$5,500 due to reduction in supplies needed.
 - Minor Computer Equipment decreased 90% or \$4,500 due to a majority of computer replacements completed in FY26.

Town Marina FY2027 Revenue Projection
FY2026 to FY2027 Budget-to-Budget Comparison for the Town Marina

Program Revenue	FY2026 Budget	FY2026 Estimated	FY2027 Requested	FY25/26 Difference \$	FY25/26 Difference %
(509) Marina Enterprise Fund	\$ 15,347,813	\$ 16,356,918	\$ 16,194,215	\$ 846,402	5.5%

Program Operating Expenses	FY2026 Budget	FY2026 Estimated	FY2027 Requested	FY25/26 Difference \$	FY25/26 Difference %
(509) Marina Enterprise Fund	\$ 3,306,282	\$ 3,320,984	\$ 3,674,585	\$ 368,303	11.1%

Operating Cost Recovery Estimates

Program Area	FY2026 Budget	FY2026 Estimated	FY2027 Requested
(509) Marina Enterprise Fund	464.20%	492.50%	440.70%

Account Number	Account Description	FY2026 Anticipated Amount	FY2027 Proposed Amount
401.344.220	Annual Slip Rental	10,631,684	10,982,080
401.344.230	Transient Slip Rental	3,996,174	4,036,135
401.344.240	Electricity	650,000	650,000
401.344.250	Waiting List Application Fee	20,000	20,000
401.344.270	Tender Rental	2,700	-
401.361.121	Fmivt Interest - Dock Replace	500,000	250,000
401.361.130	PFM/TD Bank Interest Income	500,000	250,000
401.369.520	Sales Tax Commissions - Other	360	-
401.369.200	Merchandise	6,000	6,000
401.369.990	Miscellaneous Revenue	50,000	-
TOTAL		16,356,918	16,194,215

2027 Marina Rates

Includes FY27 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	
FY2027 Proposed	\$ 2.90	\$ 2.90	\$ 3.15	\$ 3.15	\$ 3.15	\$ 4.45	\$ 4.45	\$ 4.45	\$ 4.45	\$ 4.45	\$ 4.70	\$ 4.70	\$ 5.15	\$ 5.30	\$ 5.30	\$ 5.30	\$ 5.30	
FY2026 Approved	\$ 2.80	\$ 2.80	\$ 3.05	\$ 3.05	\$ 3.05	\$ 4.30	\$ 4.30	\$ 4.30	\$ 4.30	\$ 4.30	\$ 4.65	\$ 4.65	\$ 5.00	\$ 5.25	\$ 5.25	\$ 5.25	\$ 5.25	

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	
FY2027 Proposed	\$ 6.80	\$ 6.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 10.60	\$ 10.60	\$ 10.60	\$ 10.60	\$ 10.60	\$ 10.85	\$ 10.85	\$ 12.25	\$ 12.60	\$ 12.60	\$ 12.60	\$ 12.60	
FY2026 Approved	\$ 6.60	\$ 6.60	\$ 7.60	\$ 7.60	\$ 7.60	\$ 10.30	\$ 10.30	\$ 10.30	\$ 10.30	\$ 10.30	\$ 10.75	\$ 10.75	\$ 11.90	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	

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	
FY2027 Proposed	\$ 5.45	\$ 5.45	\$ 6.30	\$ 6.30	\$ 6.30	\$ 8.45	\$ 8.45	\$ 8.45	\$ 8.45	\$ 8.45	\$ 8.70	\$ 8.70	\$ 9.80	\$ 10.10	\$ 10.10	\$ 10.10	\$ 10.10	
FY2026 Approved	\$ 5.30	\$ 5.30	\$ 6.10	\$ 6.10	\$ 6.10	\$ 8.20	\$ 8.20	\$ 8.20	\$ 8.20	\$ 8.20	\$ 8.60	\$ 8.60	\$ 9.50	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	

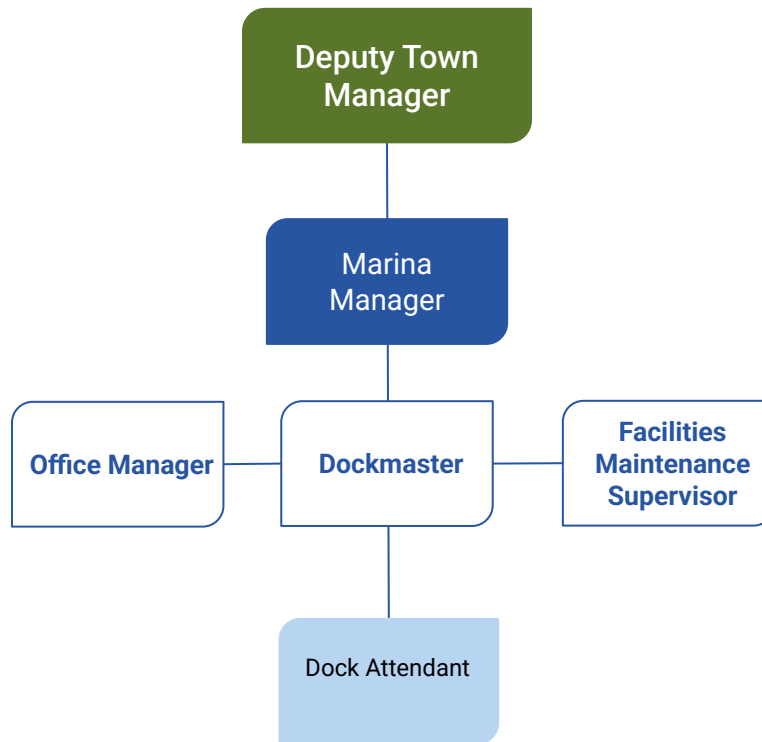
TRANSIENT SUMMER DAILY (June 1 - September 30)																		
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295	
FY2027 Proposed	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 4.25	\$ 4.25	\$ 5.50	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75	
FY2026 Approved	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 4.25	\$ 4.25	\$ 5.50	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75	

TRANSIENT SUMMER MONTHLY (June 1 - September)																		
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295	
FY2027 Proposed	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.60	\$ 2.60	\$ 2.60	\$ 2.60	\$ 2.60	\$ 3.40	\$ 3.40	\$ 4.40	\$ 4.60	\$ 4.60	\$ 4.60	\$ 4.60	
FY2026 Approved	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 3.45	\$ 3.45	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	

Electricity Rates

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

MARINA ENTERPRISE FUND ORGANIZATIONAL CHART



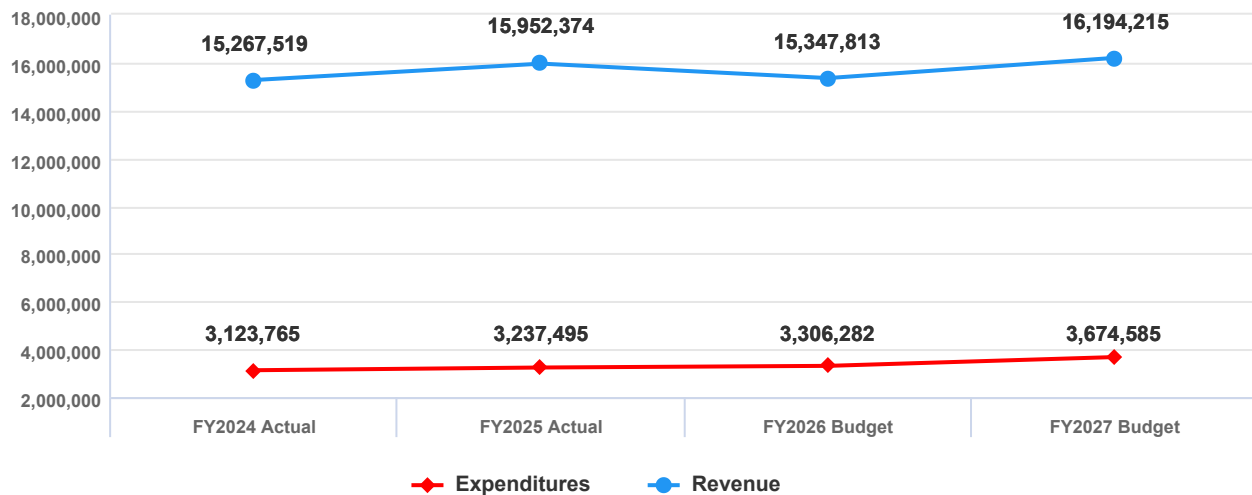
FUND 401: MARINA ENTERPRISE FUND

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

The 84- slips are leased annually, monthly or daily. The marina property offers a variety of amenities - three dock buildings, electrical service panels for all vessels, freshwater, Wi-Fi, Captain's lounge and showers, sewage pump-out systems, and 7 day a week security with surveillance cameras.

The Marina Manager is responsible for daily operations, supervision of employees (Town and contractual), slip assignments, safety, and revenue collection in accordance with established policies, with assistance from the Dockmaster, Office Manager and Dock Attendants. A Marina Maintenance Supervisor provides routine maintenance services and in-house repairs.

Marina Enterprise Fund



FUND 401: MARINA ENTERPRISE FUND

Revenue and Expense Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Revenues							
Annual/Seasonal Leases	9,830,967	10,206,067	10,323,660	10,323,660	10,631,684	10,982,080	6.38%
Transient Rental	3,377,001	4,118,639	3,902,153	3,902,153	3,996,174	4,036,135	3.43%
Electricity	667,712	625,195	600,000	600,000	650,000	650,000	8.33%
Waiting List Applic Fee	60,000	30,000	20,000	20,000	20,000	20,000	-%
Tender Rental	-	800	-	-	2,700	-	-%
Merchandise	-	84	2,000	2,000	6,000	6,000	200.00%
Interest Earnings	1,331,309	971,101	500,000	500,000	1,000,000	500,000	-%
Sales Tax Commissions	330	390	-	-	360	-	-%
Miscellaneous Revenue	200	98	-	-	50,000	-	-%
TOTALS	15,267,519	15,952,374	15,347,813	15,347,813	16,356,918	16,194,215	5.51%
Expenses							
Salaries and Wages	491,591	525,968	513,260	513,260	513,260	671,253	30.78%
Employee Benefits	208,853	244,726	274,548	274,548	274,398	343,883	25.25%
Contractual	2,399,370	2,441,031	2,465,274	2,465,274	2,491,826	2,619,449	6.25%
Commodities	23,951	25,770	53,200	53,200	41,500	40,000	(24.81%)
TOTALS	3,123,765	3,237,495	3,306,282	3,306,282	3,320,984	3,674,585	11.14%
Over/(Under) Expenses	12,143,753	12,714,879	12,041,531	12,041,531	13,035,934	12,519,630	
Depreciation	(1,806,457)	(1,813,709)	(1,718,888)	(1,718,888)	(1,718,888)	(1,813,709)	
Capital Expenses	(70,449)	(4,055)	-	-	-	(215,000)	
Reclass to Capital Assets	63,475	20,189	-	-	-	-	
Contingency	-	-	(165,664)	(165,664)	(165,664)	(165,664)	
Transfer to General Fund	(1,096,000)	(1,109,000)	(1,210,435)	(1,210,435)	(1,210,435)	(1,259,261)	
Transfer to TWUU Fund	(4,100,000)	(6,000,000)	(8,000,000)	(8,000,000)	(8,000,000)	(8,000,000)	
Transfer to Capital (307)	-	(4,000,000)	-	-	-	-	
Pension/OPEB Expense	(23,738)	-	-	-	-	-	
Gain/(Loss) on disposal of asset	(17,542)	-	-	-	-	-	
Debt Service Costs	(633,360)	(591,150)	(1,999,238)	(1,999,238)	(1,999,238)	(1,996,500)	
M & I Reserve (1% Revenue)	-	-	(148,482)	(148,482)	(165,050)	(156,942)	
Total Revenues Over/(Under) Expenses	4,459,683	(782,846)	(1,201,176)	(1,201,176)	(223,341)	(1,087,446)	
Beginning Net Assets	20,999,391	24,773,819	23,990,973	23,990,973	23,990,973	23,767,632	
Ending Net Assets	25,459,074	23,990,973	22,789,797	22,789,797	23,767,632	22,680,186	

FUND 401: MARINA ENTERPRISE FUND**REVENUES****Annual Leases**

Revenue from vessels under an annual lease at the Town Marina

Transient Rental

Revenue from transient vessels (those staying on a daily or monthly rate without a long-term lease)

Electricity/Utilities

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

Sales Tax Commissions

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

EXPENSES**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2027 budget includes a lump sum COLA increase and pay for performance increases.

Employee Benefits

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

Contractual

Costs include electrical costs, 7 day-a-week security, the payment to the state for the Sovereign Submerged Lands Lease (based on the previous year's revenue), contractual labor (Dock Attendants/Hands), water, and the ongoing international marketing and re-branding campaign.

Commodities

Costs include re-stocking office supplies, equipment supplies (non-warranty pumping station parts, compactor maintenance/repair/parts), dock cart replacements and parts, janitorial and cleaning supplies, staff uniforms.

FUND 401: MARINA ENTERPRISE FUND

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Deputy Town Manager	0.000	0.250	0.250	0.250	0.250
Assistant Town Manager	0.250	0.000	0.000	0.000	0.000
Marina Manager	0.000	1.000	1.000	1.000	1.000
Assistant Director of Recreation	0.100	0.100	0.100	0.100	0.100
Dockmaster	1.000	1.000	1.000	1.000	1.000
Office Manager	0.000	0.000	1.000	0.000	0.000
Office Manager/rec	0.000	0.000	0.000	1.000	1.000
Administrative Assistant	1.100	1.100	0.100	0.000	0.000
Facilities Maintenance Worker	1.000	1.000	1.000	0.000	0.000
Marina Facilities Maintenance Supervisor	0.000	0.000	0.000	1.000	1.000
Recreation Facilities Maintenance Supervisor	0.100	0.100	0.100	0.100	0.100
Administrative Specialist	0.000	0.000	0.000	0.100	0.100
Dock Attendant (Full Time)	0.000	0.000	0.000	0.000	1.250
Assistant Dockmaster	1.000	0.000	0.000	0.000	0.000
Dock Attendant (Part Time)	0.000	1.125	1.125	1.800	1.250
	4.550	5.675	5.675	6.350	7.050

FUND 401: MARINA ENTERPRISE FUND

Marina Budget Forecast
Plan FY26 - FY36

Marina Income	FY2026 Budget	FY2027 Proposed	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Annual/Seasonal Lease Revenue	10,323,660	10,982,080	11,311,542	11,650,889	12,000,415	12,360,428	12,731,241	13,113,178	13,506,573	13,911,770	14,329,123
Transient Rental	3,902,153	4,036,135	4,157,219	4,281,936	4,410,394	4,542,706	4,678,987	4,819,356	4,963,937	5,112,855	5,266,241
Sub-Total Dockage revenues	14,225,813	15,018,215	15,468,761	15,932,824	16,410,809	16,903,133	17,410,227	17,932,534	18,470,510	19,024,625	19,595,364
Utility Reimbursement	600,000	650,000	663,000	676,260	689,785	703,581	717,653	732,006	746,646	761,579	776,810
Investment Income	500,000	500,000	733,675	773,982	890,568	1,019,845	775,084	871,885	977,427	1,091,986	1,215,948
Merchandise	2,000	6,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Waiting List Fee	20,000	20,000	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	15,347,813	16,194,215	16,875,437	17,393,067	18,001,162	18,636,560	18,912,964	19,546,425	20,204,583	20,888,190	21,598,123
Marina Expenses											
Salaries and Wages	513,260	671,253	698,103	726,027	755,068	785,271	816,682	849,349	883,323	918,656	955,402
Employee Benefits	274,548	343,883	361,077	379,131	398,088	417,992	438,892	460,836	483,878	508,072	533,475
Contractual Costs	2,465,274	2,619,449	2,698,032	2,778,973	2,862,343	2,948,213	3,036,659	3,127,759	3,221,592	3,318,240	3,417,787
Commodities	53,200	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,191
Total Marina Operating Expenses	3,306,282	3,674,585	3,798,413	3,926,568	4,059,208	4,196,496	4,338,604	4,485,706	4,637,988	4,795,638	4,958,855
FTE Count	4.550	5.800	5.800	5.800	5.800	5.800	5.800	5.800	5.800	5.800	5.800
Net Income from Operations	12,041,531	12,519,630	13,077,024	13,466,499	13,941,955	14,440,063	14,574,360	15,060,718	15,566,595	16,092,551	16,639,267

FUND 401: MARINA ENTERPRISE FUND

Marina Budget Forecast
Plan FY26 - FY36

Marina Income	FY2026 Budget	FY2027 Proposed	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Other Non Operating Expenses											
Capital Expense	-	215,000	250,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Debt Service	1,999,238	1,996,500	1,996,500	1,998,031	2,003,719	2,003,563	2,007,563	2,005,719	2,008,031	2,009,444	2,014,900
Depreciation Reserve	1,718,888	1,813,709	1,718,888	1,718,888	1,718,888	1,718,888	1,718,888	1,718,888	1,718,888	1,718,888	1,718,888
Contingency	165,664	165,664	189,921	196,328	202,960	209,825	216,930	224,285	231,899	239,782	247,943
Maintenance and Improvement Reserve 1% of Revenue	148,482	156,942	161,418	166,191	171,106	176,167	181,379	186,745	192,272	197,962	203,822
Transfer to General Fund for Cost Allocation	1,210,435	1,259,261	1,297,039	1,335,950	1,376,028	1,417,309	1,459,829	1,503,623	1,548,732	1,595,194	1,643,050
Transfer to TWUU Fund	8,000,000	8,000,000	8,000,000	-	-	-	-	-	-	-	-
Transfer to Captial Fund	-	-	-	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Total Non Operating Expenses	13,242,707	13,607,076	13,613,765	11,465,388	11,522,702	11,575,752	11,634,589	11,689,261	11,749,822	11,811,270	11,878,603
Net Income Including all Operating and Non Operating Marina Expenses	(1,201,176)	(1,087,446)	(536,741)	2,001,111	2,419,253	2,864,311	2,939,772	3,371,457	3,816,773	4,281,281	4,760,665
Beginning Unrestricted Net Position	12,598,839	11,397,663	10,310,217	9,773,476	11,774,587	14,193,840	17,058,151	19,997,923	23,369,380	27,186,152	31,467,433
Ending Unrestricted Net Position	11,397,663	10,310,217	9,773,476	11,774,587	14,193,840	17,058,151	19,997,923	23,369,380	27,186,152	31,467,433	36,228,098
Depreciation Reserve Balance	12,019,331	13,833,040	15,551,928	17,270,816	18,989,704	20,708,592	22,427,480	24,146,368	25,865,256	27,584,144	29,303,032
Maintenance and Improvement Reserve	155,649	312,591	474,008	640,199	811,305	987,472	1,168,851	1,355,596	1,547,868	1,745,830	1,949,652
Total Reserves	23,572,643	24,455,848	25,799,413	29,685,602	33,994,849	38,754,215	43,594,254	48,871,344	54,599,277	60,797,408	67,480,782



Par 3 Enterprise Fund

Town of Palm Beach / FY 2027 Proposed Annual Budget



TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Kirk W. Blouin, Town Manager
VIA: Carolyn Stone, Deputy Town Manager
FROM: Mark Bresnahan, Director of Recreation
SUBJECT: FY2027 Par 3 Golf Course Budget Highlights
DATE: June 30, 2026

The following document highlights the Palm Beach Par 3 Golf Course budget. This memo contains comparisons between FY2026 and FY2027 proposed revenue and fee schedules, an overall budget-to-budget comparison for quick review, and includes a narrative as to any substantive departures from budgeted amounts and actuals.

Par 3 Golf Course Enterprise Fund

Budget Operations

FY2027 Requested: **\$3,597,053**
FY2026 Approved: **\$3,458,485**

This represents an increase of 4%, \$138,568

Revenue

FY2027 Requested: **\$5,223,450**
FY2026 Approved: **\$5,340,480**

This represents a decrease of 2%, \$117,030

Cost Recovery Projection for FY2027: 145%

Expenses

Salaries

- ▶ 4.7% overall increase: \$35,352

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

Benefits

- ▶ 0.4% increase: \$1,826

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, 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

- ▶ 5.7% overall increase: \$71,500
 - Other Contractual Services Maintenance increased 5% or \$25,000 due to salary improvements of contracted staff in maintenance.
 - Other Contractual Services Operations increased 7% or \$21,600 due to salary improvements of contracted staff in operations.
 - Solid Waste Disposal increased 444.1% or \$15,100 due to actual costs of disposal.
 - Promotional Activities increased 150% or \$6,000 due to combining two accounts, resulting in no net increase.

Commodities

- ▶ 3.3% increase: \$29,890
 - Chemical/Cleaning Supplies increased 4.1% or \$5,000 due to the increase in cost of supplies.
 - Other Supplies Operations increased 5% or \$3,750 due to the increase in cost of supplies.
 - Cost of Merchandise Sold increased 3% or \$15,750 due to the increase in cost of merchandise for resale.

Construction in Progress

- ▶ Projects anticipated to be financed by the use of accumulated reserve funds:
 - Expansion of maintenance building - \$2,750,000
 - Add/Replace exterior cameras - \$92,000
 - Replace pro shop and kitchen A/C - \$50,000
 - Replace all parking lot lights - \$60,000

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

Account Number	Account Description	FY2026 Anticipated Amount	FY2027 Requested Amount
347.250	Resident Pass	17,000	17,000
347.271	Greens Fees Reg Rate	2,317,000	2,300,000
347.273	Greens Fees Res Rate	205,000	240,000
347.280	Riding Cart Resident Rate	61,000	68,000
347.281	Riding Cart Regular Rate	583,000	550,000
347.282	Marina Amenity (cart benefit)	19,950	19,950
347.285	Pull Cart Rental	31,000	30,000
347.290	Driving Range	169,000	160,000
347.291	Driving Range 10 Bucket	15,000	16,000
347.293	Outings	51,000	75,000
347.295	Town Tournaments	2,900	3,000
347.299	Merchandise Sales	890,000	850,000
347.400	Electric Reimbursement- Restaurant	7,000	6,500
347.950	Teaching Revenue	90,000	93,000
347.998	Gift Certificates Sold	40,000	30,000
347.999	Gift Certificates Redeemed	(28,000)	(30,000)
349.620	Club Rentals	163,000	170,000
361.130	Interest Income	150,000	100,000
362.140	F&B Rent	640,000	525,000
369.510	Sales Tax Commission	360	-
TOTAL		\$5,424,210	\$5,223,450

Recreation Department – FY 2027 Proposed Fee Schedule
Exhibit II – Golf Course

Fee Classification	FY2026 Approved	FY2027 Requested	FY2026 Approved	FY2027 Requested	Resident % Difference
Winter Season (December 1 to April 30)	Non Resident	Non Resident	Resident	Resident	
Green Fee	\$ 76.00	\$ 80.00	\$ 57.00	\$ 60.00	33%
Green Fee (after 3:30 p.m. or 9 holes)	\$ 57.00	\$ 60.00	\$ 44.00	\$ 45.00	33%
Junior Green Fee	\$ 49.00	\$ 52.00	\$ 38.00	\$ 40.00	30%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$ 41.00	\$ 43.00	\$ 32.00	\$ 33.00	30%
Shoulder Season (November 1 - 30 and May 1 - 30)	Non Resident	Non Resident	Resident	Resident	Resident % Difference
Green Fee	\$ 65.00	\$ 69.00	\$ 49.00	\$ 52.00	33%
Green Fee (after 3:30 p.m. or 9 holes)	\$ 48.00	\$ 51.00	\$ 37.00	\$ 39.00	31%
Junior Green Fee	\$ 44.00	\$ 46.00	\$ 34.00	\$ 35.00	31%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$ 35.00	\$ 37.00	\$ 27.00	\$ 28.00	32%
Summer Season (June 1 to October 31)	Non Resident	Non Resident	Resident	Resident	Resident % Difference
Green Fee	\$ 43.00	\$ 44.00	\$ 33.00	\$ 33.00	33%
Green Fee (after 3:30 p.m. or 9 holes)	\$ 35.00	\$ 36.00	\$ 27.00	\$ 27.00	33%
Junior Green Fee	\$ 33.00	\$ 34.00	\$ 25.00	\$ 25.00	36%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$ 29.00	\$ 30.00	\$ 22.00	\$ 22.00	36%

Fee Classification	FY2026 Approved	FY2027 Requested	FY2026 Approved	FY2027 Requested	FY2026 Approved	FY2027 Requested
Other Fees	Winter Rate	Winter Rate	Shoulder Rate	Shoulder Rate	Summer Rate	Summer Rate
Riding Cart - Single - Non-Resident	\$ 22.00	\$ 23.00	\$ 22.00	\$ 23.00	\$ 17.00	\$ 23.00
Riding Cart - Single - Resident	\$ 18.00	\$ 19.00	\$ 18.00	\$ 19.00	\$ 14.00	\$ 19.00
Riding Cart - 9 Holes - Non-Resident	\$ 16.00	\$ 17.00	\$ 16.00	\$ 17.00	\$ 13.00	\$ 17.00
Riding Cart - 9 Holes - Resident	\$ 12.00	\$ 13.00	\$ 12.00	\$ 13.00	\$ 10.00	\$ 13.00
Pull Cart	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00
Pull Cart - 9 Holes	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00
Rider Fee	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 12.00	\$ 14.00

Practice Range	FY2026 Approved	FY2027 Requested
Small Bucket	\$ 10.00	\$ 11.00
Medium Bucket	\$ 16.00	\$ 17.00
Large Bucket	\$ 20.00	\$ 22.00
12 Large Bucket Program	\$ 192.00	\$ 202.00

Club Rentals	FY2026 Approved	FY2027 Requested
Rental Clubs (Adult)	\$ 38.00	\$ 40.00
Rental Clubs (9 holes or Youth)	\$ 27.00	\$ 28.00

Fee Classification	FY2026 Approved	FY2027 Requested
Annual Passes	Resident Rate	Resident Rate
Annual Pass - Single	\$ 3,200	\$ 3,500
Annual Pass - Double	\$ 4,800	\$ 5,250
Annual Pass - Junior	\$ 2,250	\$ 2,400

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

* Season dates are approximate and subject to change.

updated 3/26/2026

FY2026 to FY2027 Budget-to-Budget Comparison for the Recreation Department

Program Revenue	FY2026 Budget	FY2026 Estimated	FY2027 Requested	FY26/27 Difference \$	FY25/26 Difference %
(312) Tennis Programs & Facilities	\$718,744	\$851,244	\$851,744	\$133,000	18.5%
(313) Recreation Center/Seaview Park	\$1,065,016	\$1,040,166	\$1,080,666	\$15,650	1.5%
General Fund Sub-Total	\$1,783,760	\$1,891,410	\$1,932,410	\$148,650	8.3%
(620) Par 3 Golf Course Enterprise Fund	\$5,340,480	\$5,370,314	\$5,223,450	\$(117,030)	(2.2%)

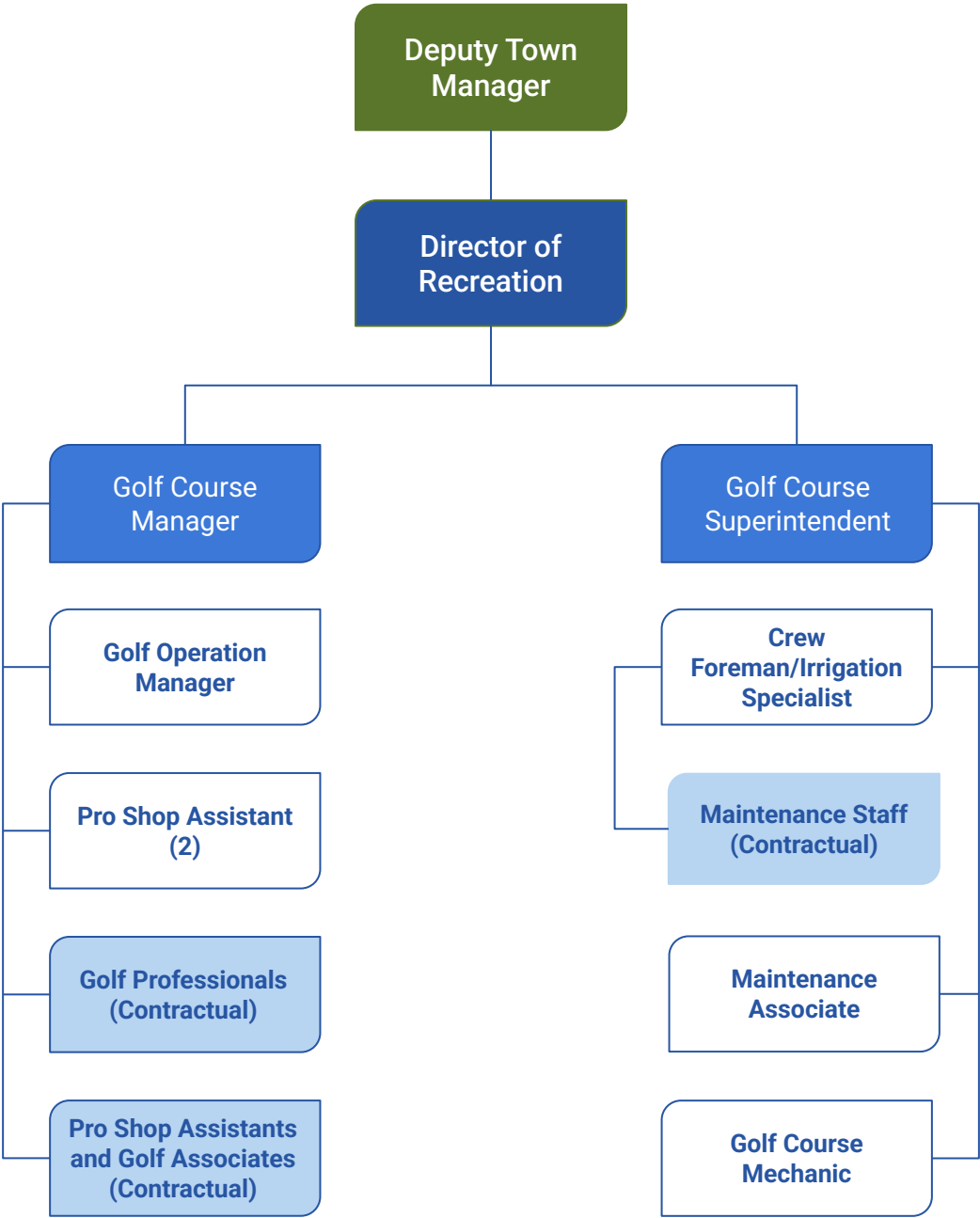
Program Operating Expenses	FY2026 Budget	FY2026 Estimated	FY2027 Requested	FY26/27 Difference \$	FY25/26 Difference %
(311) Administration	\$405,527	\$380,793	\$446,070	\$40,543	10.0%
(312) Tennis Programs & Facilities	\$884,468	\$904,587	\$916,120	\$31,652	3.6%
(313) Recreation Center/Seaview Park	\$1,616,784	\$1,595,365	\$1,605,684	\$(11,100)	(0.7%)
General Fund Sub-Total	\$2,906,779	\$2,880,745	\$2,967,874	\$61,095	2.1%
(620) Par 3 Golf Course Enterprise Fund	\$3,458,485	\$3,422,369	\$3,597,053	\$138,568	4.0%

Operating Cost Recovery Estimates

Program Area	FY2026 Budget	FY2026 Estimated	FY2027 Requested
(312) Tennis Programs & Facilities	81.3%	94.1%	93.0%
(313) Recreation Center/Seaview Park	65.9%	65.2%	67.3%
(620) Par 3 Golf Course Enterprise Fund	154.4%	156.9%	145.2%

c: Rance Gaede, Assistant Director of Recreation
 Tony Chateauvert, Golf Course Manager
 Tim Campbell, Golf Course Superintendent

PAR 3 ENTERPRISE FUND ORGANIZATIONAL CHART

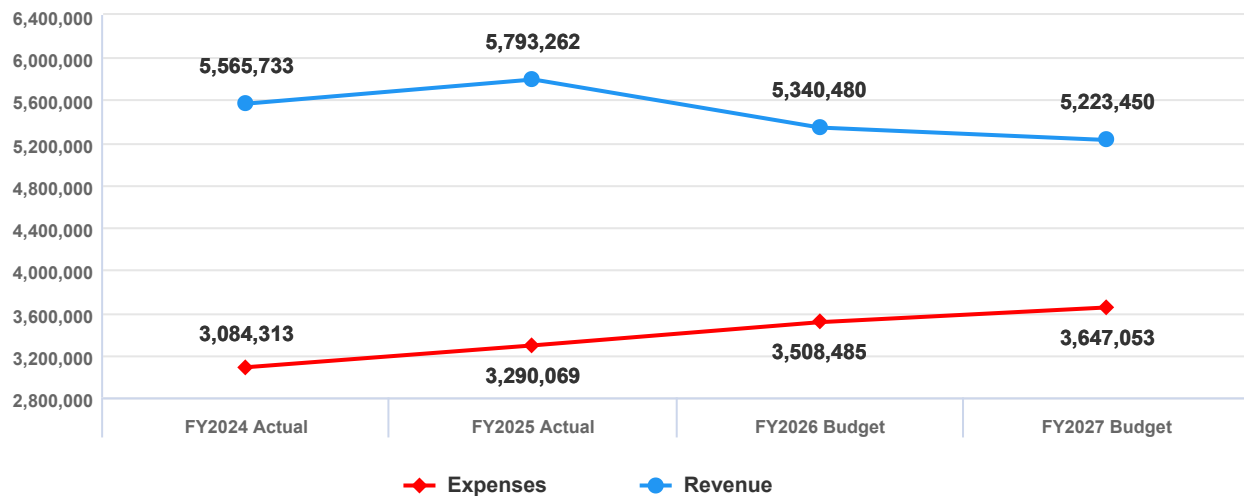


FUND 402: PAR 3 ENTERPRISE FUND

The Par 3 Golf Course is a scenic and challenging facility, featuring holes which range up to 211 yards. The clubhouse, which opened in January 2014, offers a full-service pro shop and food and beverage services. There is a staff of qualified PGA instructors who conduct adult and junior clinics and private lessons. The Par 3 hosts outings, tournaments and league play. The maintenance building is located on the west side of South Ocean Boulevard.

The Golf Course Manager is responsible for daily supervision of the golf course, in conjunction with the Golf Course Superintendent. Both positions oversee a variety of full, part-time and contractual labor service employees. The Golf Manager also administers the golf instruction services contract.

Golf Course



FUND 402: PAR 3 ENTERPRISE FUND

Revenue and Expense Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Revenues							
Golf Teaching Services	94,892	94,875	93,350	93,350	91,000	93,000	(0.37%)
Resident Pass Fees	12,450	19,100	16,000	16,000	14,200	17,000	6.25%
12 Play Pass - Resident Rate	455	-	-	-	-	-	-%
Greens Fees - Regular Rate	1,792,743	2,424,704	2,300,000	2,300,000	2,271,000	2,300,000	-%
Greens Fees - Resident Rate	101,689	258,701	200,000	200,000	234,000	240,000	20.00%
Greens Fees - Reg Weekends & Holidays	520,097	-	-	-	-	-	-%
Greens Fees - Resident Weekend & Holidays	129,004	(33)	-	-	-	-	-%
Merchandise Sales	891,478	904,212	860,000	860,000	821,000	850,000	(1.16%)
Food and Beverage Sales	657,432	583,832	657,000	657,000	507,300	525,000	(20.09%)
Riding Cart Rental - Resident Rate	64,198	73,004	61,500	61,500	68,000	68,000	10.57%
Riding Cart Rental - Regular Rate	577,927	569,308	583,500	583,500	537,800	550,000	(5.74%)
Marina Amenity	19,947	19,950	19,950	19,950	19,950	19,950	-%
Pull Cart Rental	30,313	30,275	33,000	33,000	27,500	30,000	(9.09%)
Club Rentals	158,446	181,122	167,750	167,750	179,150	170,000	1.34%
Driving Range	172,045	172,722	172,000	172,000	153,700	160,000	(6.98%)
Driving Range - 10 bucket program	15,140	16,159	15,230	15,230	15,325	16,000	5.06%
Programs and Special Events	1,423	1,899	3,000	3,000	2,289	3,000	-%
Golf Outings	67,501	113,730	51,700	51,700	123,400	75,000	45.07%
Gift Certificates Sold	39,217	38,292	44,000	44,000	28,000	30,000	(31.82%)
Gift Certificates Redeemed	(28,250)	(25,191)	(44,000)	(44,000)	20,200	(30,000)	(31.82%)
Sales Tax Commission	360	390	-	-	-	-	-%
Electricity - Par 3	6,572	7,490	6,500	6,500	6,500	6,500	-%
Interest Income	240,528	308,823	100,000	100,000	250,000	100,000	-%
Miscellaneous Revenue	126	(103)	-	-	-	-	-%
TOTALS	5,565,733	5,793,262	5,340,480	5,340,480	5,370,314	5,223,450	(2.19%)
Expenses							
Salaries and Wages	707,943	712,436	758,225	758,225	715,390	793,577	4.66%
Employee Benefits	384,052	434,513	494,395	494,395	501,129	496,221	0.37%
Contractual	1,136,934	1,206,165	1,249,640	1,249,640	1,297,190	1,321,140	5.72%
Commodities	855,384	936,955	906,225	906,225	888,660	936,115	3.30%
Capital Outlay	-	-	100,000	100,000	73,408	100,000	-%
TOTALS	3,084,313	3,290,069	3,508,485	3,508,485	3,475,777	3,647,053	3.95%
Operating Revenues Over/(Under) Expenses	2,481,420	2,503,192	1,831,995	1,831,995	1,894,537	1,576,397	
Depreciation	(284,029)	(266,154)	(355,110)	(355,110)	(355,110)	(355,110)	
Capital Projects and Equipment Purchases	(342,322)	(555,516)	(288,000)	(288,000)	(450,000)	(2,952,000)	
Assets	(101,564)	275	-	-	-	-	
Pension/OPEB Expense	(27,817)	-	-	-	-	-	
Contingency	-	-	(176,031)	(176,031)	-	(184,853)	
Transfer to Debt Service	(188,207)	(183,999)	(184,998)	(184,998)	(184,998)	(185,564)	
Transfer to General Fund	(25,000)	(25,000)	(100,000)	(100,000)	(100,000)	(100,000)	
Total Revenues Over/(Under) Expenses	1,512,480	1,472,798	727,856	727,856	804,428		
Beginning Net Assets	13,961,388	15,473,868	16,946,667	16,946,667	16,946,667	17,751,095	
Ending Net Assets	15,473,868	16,946,667	17,674,523	17,674,523	17,751,095	15,549,965	

FUND 402: PAR 3 ENTERPRISE FUND**GOLF REVENUES****Teaching Services**

Percentage of lesson fees taught by contracted Golf Pros

Resident Pass Fees

Fee paid by resident for annual pass

Greens Fees – Regular Rate

Fee paid for daily play by non-residents

Green Fees – Resident Rate

Fee paid for daily play by Palm Beach resident

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

FUND 402: PAR 3 ENTERPRISE FUND

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 FY2027 budget includes a lump sum COLA and pay for performance increases.

Employee Benefits

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

Contractual

These expenses reflect an increased use of contracted labor and other maintenance and operational services performed and are expected to increase as a result of inflation and increased participation.

Commodities

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

FUND 402: PAR 3 ENTERPRISE FUND

Total Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Director of Recreation	0.000	0.250	0.250	0.250	0.250
Division Director of Recreation	0.250	0.000	0.000	0.000	0.000
Golf Manager	1.000	1.000	1.000	1.000	1.000
Assistant Director of Recreation	0.100	0.100	0.100	0.100	0.100
Golf Course Superintendent	1.000	1.000	1.000	1.000	1.000
Assistant Golf Manager	0.000	0.000	1.000	1.000	1.000
Assistant Golf Course Superintendent	0.000	0.000	1.000	1.000	1.000
Crew Foreman/Irrigation Specialist	1.000	1.000	0.000	0.000	0.000
Golf Course Agronomics & Operations Coordinator	0.000	0.000	0.000	0.000	1.000
Recreation Facilities Maintenance Supervisor	0.100	0.100	0.100	0.100	0.100
Administrative Specialist	0.000	0.000	0.000	0.100	0.100
Golf Operations Supervisor	1.000	1.000	0.000	0.000	0.000
Golf Course Mechanic	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	0.100	0.100	0.100	0.000	0.000
Irrigation and Spray Technician	0.000	1.000	1.000	1.000	0.000
Pro-Shop Assistant	1.000	2.000	2.000	2.000	2.000
Maintenance Associate	1.000	0.000	0.000	0.000	0.000
Golf Course Associate (Part Time)	0.290	0.000	0.000	0.000	0.000
Maintenance Associate (Part Time)	0.750	0.000	0.000	0.000	0.000
	8.590	8.550	8.550	8.550	8.550

FUND 402: PAR 3 ENTERPRISE FUND

Par 3 Golf Course Five Year Capital Improvement Plan FY2027 Budget

Description	Location	FY2025 Carryover	FY2026 Estimated	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2030 Estimated	FY2026- 2030 Total
Expenditures								
Recreation								
Par 3 Golf Course								
Synthetic Turf Replacement	Golf Course		30,000			40,000		\$ 70,000
Paint New/Old Clubhouse (Exterior)	Clubhouse						55,000	\$ 55,000
Paint Interior and Replace Wallpaper						105,000		\$ 105,000
Add or Replace Exterior Cameras				92,000				\$ 92,000
AC Replacements (Multiple Units)	Clubhouse			50,000	70,000			\$ 120,000
Sealcoat/Stripe Parking Lot	Clubhouse				75,000			\$ 75,000
Replace all Parking Lot Lights				60,000				\$ 60,000
Sod Replacement	Clubhouse				1,500,000	1,500,000		\$ 3,000,000
Chairlift on Back Stairs	Clubhouse	15,615						\$ -
Sox Erosion System installed	Clubhouse	60,000						\$ -
Replace Skid Steer Pump Station	Clubhouse		30,000					\$ 30,000
Expand/Resurface Parking Lot	Golf Course	20,464						\$ -
Resod Driving Range	Golf Course	21,000						\$ -
Concrete repair clubhouse and cart paths	Golf Course	120,000						\$ -
Landscaping Improvements	Golf Course	20,000						\$ -
Relevel 9 Tees/enhance	Golf Course	50,000						\$ -
Seawall Evaluation							100,000	\$ 100,000
Renovate Old Clubhouse	Golf Course	250,000					400,000	\$ 400,000
Renovate Irrigation System	Golf Course	40,000			200,000	200,000		\$ 400,000
Expand Maint. Building, Move Fuel Pumps, Redo Parking Configuration				2,750,000				\$ 2,750,000
Facilities Assessment - Storage Building								\$ -
Facilities Assessment - Par 3 Clubhouse	Clubhouse							\$ -
Facilities Assessment - Old Par 3 Clubhouse	Clubhouse							\$ -
Capital Improvement Program Expenditures		\$ 597,079	\$ 60,000	\$ 2,952,000	\$ 1,845,000	\$ 1,845,000	\$ 555,000	\$ 7,257,000
REVENUES								
Source								
M&I Reserve			\$ 207,000	\$ 125,000	\$ 2,815,000	\$ 125,000	\$ 130,000	\$ 3,402,000
Financing								\$ -
Reserves								\$ -
Interest								\$ -
Capital Improvement Program Revenues		\$ 207,000	\$ 125,000	\$ 2,815,000	\$ 125,000	\$ 130,000	\$ 3,402,000	
NET COST								
(Surplus / (Deficit))								
Sub-Total - Net Cost			\$ (147,000)	\$ 2,827,000	\$ (970,000)	\$ 1,720,000	\$ 425,000	\$ 3,855,000



Building Enterprise Fund

Town of Palm Beach / FY 2027 Proposed Annual Budget



TOWN OF PALM BEACH

Total Planning, Zoning & Building Budget MEMORANDUM

TO: Kirk Blouin, Town Manager
 CC: James Murphy, Asst. Director of Planning, Zoning & Building
 FROM: Wayne Bergman, Director of Planning, Zoning & Building
 RE: FY 2027 Budget Highlights for Planning, Zoning & Building – Building Fund
 DATE: June 30, 2026

Total Planning, Zoning & Building Budget – All Expenses

FY 2027 Budget Request: \$8,938,046
FY 2026 Adopted Budget: \$7,587,289

The overall Planning, Zoning & Building Department proposed FY2027 budget is estimated to increase by \$1,350,757 or 18% over the FY 2026 Adopted Budget. This includes the two Enterprise Fund programs and the two General Fund programs.

Key components of the FY2027 budget include updates to the Master Fee Schedule and the addition of one full-time equivalent (FTE) position: a Building Plan Reviewer / Compliance Officer. The budget also allocates \$100,000 for enhancements to the EPL software system and includes a reorganization of existing staff allocations between the two funding sources.

Capital and operational expenditures include the acquisition of four vehicles (two new vehicles for Code Enforcement and two replacement vehicles for the PZB Department), as well as \$112,000 for a study of potential landmarked buildings. Additional costs include Town Attorney attendance at all Town Council (TC), Planning and Zoning Commission (PZC), Architectural Commission (ARCOM), and Landmarks Preservation Commission (LPC) meetings.

The budget further provides \$10,000 for a CRS consultant to assist with the end-of-year ISO one-year cycle audit, \$100,000 for potential legal litigation, and \$300,000 for Code Review and Reform efforts, including legal analysis and traffic and parking research.

Detailed information on each division and budget category is provided below. The Code Review and Reform program will continue throughout FY2027. A primary driver of the budget increase is anticipated regulatory changes stemming from the current Florida Legislative Session, which are expected to significantly affect development review processes. These changes will require additional compliance resources, a change in assessing permitting fees, and modifications to the department's EPL software to ensure the continuity of community standards related to permitting and construction.

Total PZB Enterprise Fund Budget – Expenses

FY 2027 Budget Request: \$5,746,964

FY 2026 Adopted Budget: \$5,099,101

The Planning, Zoning & Building Enterprise Fund covers the activities of the Building Division and includes the administration and enforcement of the Florida Building Code. All revenues for Programs 212 and 213, which comprise this Enterprise Fund, are generated by building permit fees. These activities, and their associated expenses, occur with no cost to the Town taxpayers. The proposed FY2027 for the both programs in the Building Fund reflects an estimated increase of \$647,863 or 13%

Program 212 – Permit Issuance Expenses

FY 2027 Budget Request: \$3,068,809

FY 2026 Adopted Budget: \$2,243,487

The proposed FY2026 budget for Permit Issuance reflects a 36.8% increase, or \$825,322 , which is due primarily to an increase in software, GIS contractual cost and reallocation of staff work loads.

- ✦ Increase in Software licensing and maintenance (Tyler, Laserfiche, etc.).
- ✦ Increase in GIS contractual cost
- ✦ Reduction in costs for plan review consultants
- ✦ Reduction in costs for microfilming and digital scanning services
- ✦ Funds being allocated to continued training related to professional licenses and updated building code compliance material.
- ✦ Employee costs reallocated between 212 and 213 funds to accurately depict staff work loads.
- ✦ Hiring of a Building Plan Reviewer to reduce review times ensuring compliance with state regulations.

Program 213 – Inspection/Compliance Expenses

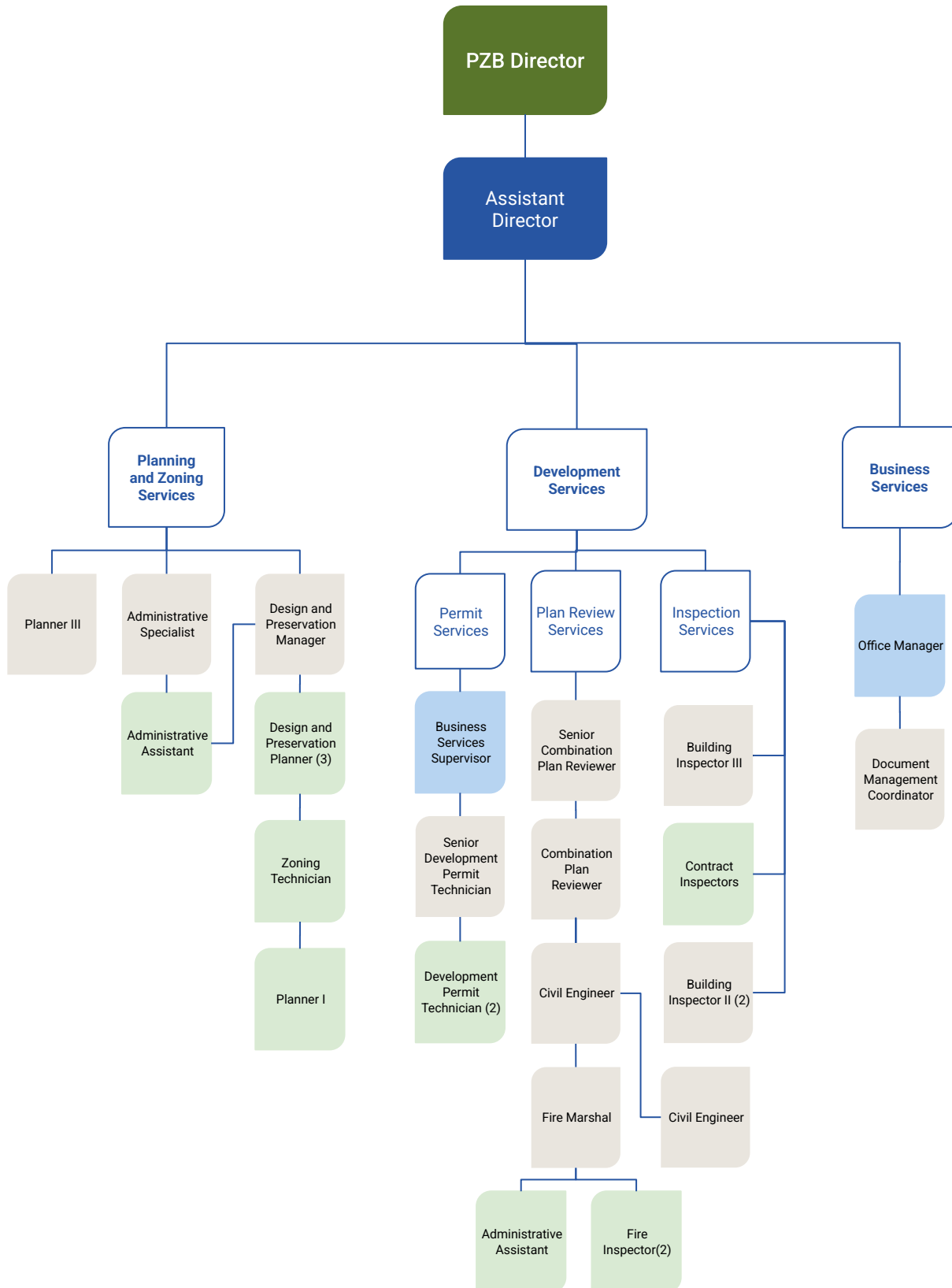
FY 2027 Budget Request: \$2,678,155

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

The proposed FY2026 budget for Permit Issuance reflects an estimated 6.2% decrease, or (\$177,459) which is due primarily to the decrease in professional services and reallocation of staff work loads. The requested amount covers:

- ✦ Legal costs associated with construction projects (DOUA's and CMA's).
- ✦ Funds being allocated for 4 vehicles, 2 replacement vehicles for both Planning, Zoning & Building and 2 new vehicles for Code Enforcement.
- ✦ Continuation of microfilming and digital scanning services related to inspections and compliance.
- ✦ Funds being allocated to continued training related to professional licenses and updated building code compliance material.
- ✦ Employee costs reallocated between 212 and 213 funds to accurately depict staff work loads.
- ✦ Hiring of a new Compliance Officer to ensure compliance with new state regulations.

PLANNING, ZONING AND BUILDING ORGANIZATIONAL CHART



Program: Building Enterprise Fund

MISSION:

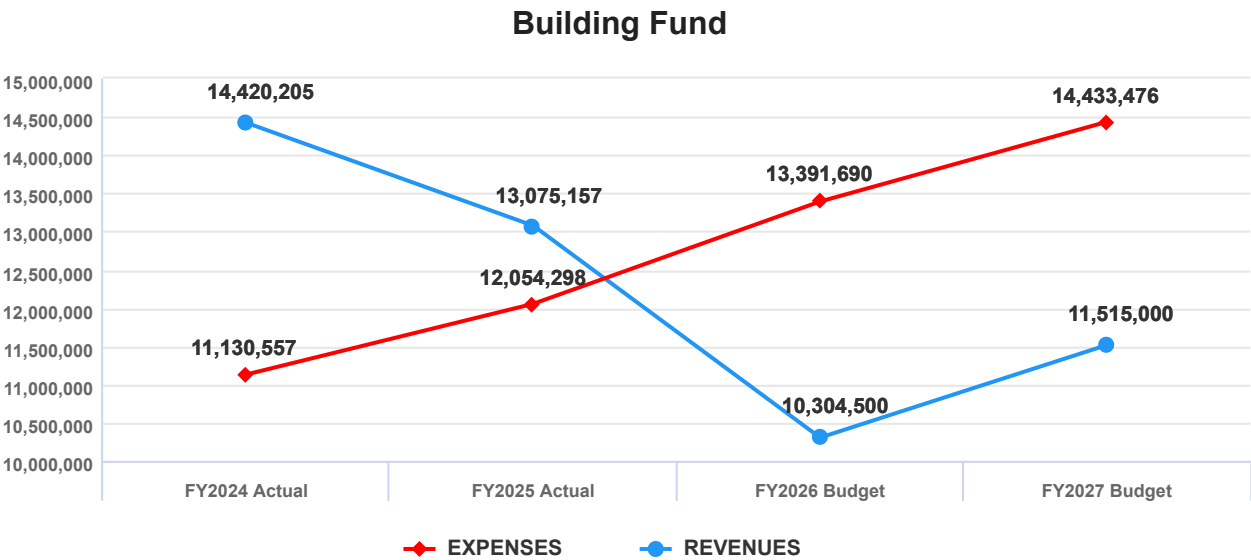
The Building Enterprise Fund identifies, recommends and implements the vision of the community, as expressed through the policies of the Town Council, relative to the development, redevelopment and use of real property, to ensure the beauty, quality of life and character of the Town, and the health,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

Revenue and Expense Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Revenues							
Town Plan Review & Town Inspection	12,408,083	11,506,384	9,000,000	9,000,000	11,000,000	10,300,000	14.44%
Permit Processing	94,205	109,229	35,000	35,000	110,000	-	(100.00%)
Permit Penalty	68,343	-	50,000	50,000	-	-	(100.00%)
Reinspection Fees	2,420	3,000	1,500	1,500	1,700	-	(100.00%)
Contractor Registration Fees	-	-	-	-	-	-	-%
Dune Vegetation Fee	-	-	-	-	-	-	-%
Permit Revision Fee	129,050	-	-	-	-	-	-%
Flood Plain Management Fee	8,100	-	30,000	30,000	30,000	-	(100.00%)
Right of Way Permits	788,751	576,916	500,000	500,000	500,000	500,000	-%
Building Inspection Fund Fees	8,325	87	14,000	14,000	14,000	-	(100.00%)
Radon Gas	5,573	58	9,000	9,000	9,000	-	(100.00%)
ROW Violations	35,403	26,394	45,000	45,000	10,000	10,000	(77.78%)
Building Permit Search Fee	52,100	61,462	50,000	50,000	80,000	55,000	10.00%
Interest Earnings	789,383	667,710	500,000	500,000	500,000	500,000	-%
Miscellaneous Revenue	757	20	-	-	1,250	-	-%
Technology Fee	29,712	123,897	70,000	70,000	110,000	150,000	114.29%
TOTALS	14,420,205	13,075,157	10,304,500	10,304,500	12,365,950	11,515,000	11.75%
Expenses							
Salaries and Wages	1,890,390	1,934,395	2,064,140	2,064,140	1,232,206	2,281,877	10.55%
Employee Benefits	976,840	1,015,024	1,261,111	1,261,111	1,261,906	1,314,087	4.20%
Contractual	1,554,886	1,769,106	1,448,600	1,448,600	1,770,191	1,798,700	24.17%
Commodities	80,443	43,712	60,250	60,250	60,250	47,300	(21.49%)
Capital Outlay	-	3,970	180,000	180,000	200,000	210,000	16.67%
Transfer to Capital (307)	-	60,000	-	-	-	-	-%
Transfer for Services to the General Fund	6,627,997	7,228,090	8,377,589	8,377,589	8,377,589	8,781,512	4.82%
TOTALS	11,130,557	12,054,298	13,391,690	13,391,690	12,902,142	14,433,476	7.78%
Operating Revenues Over/(Under)							
Expenses	3,289,648	1,020,859	(3,087,190)	(3,087,190)	(536,192)	(2,918,476)	
Depreciation	(6,070)	(111,026)	(85,000)	(265,000)	(85,000)	(95,000)	
Pension/OPEB Expense	(361,256)	-	-	-	-	-	
GASB Lease Expense	(1,719)	-	-	-	-	-	
Contingency	-	-	(253,529)	(241,705)	(253,529)	(282,598)	
Total Revenues Over/(Under)	2,920,604	909,832	(3,425,719)	(3,593,895)	(874,721)	(3,296,074)	
Expenses							
Beginning Net Assets	12,574,939	15,495,543	16,405,375	16,405,375	16,405,375	15,530,654	

PROGRAM: Building Enterprise Fund

ENDING NET ASSETS	15,495,543	16,405,375	12,979,656	12,811,480	15,530,654	12,234,581
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	FY2025	FY2024	FY2026	FY2027
Total Full Time Equivalent Employees	22.325	20.150	21.400	22.650

Program: Permit Issuance 212

MISSION

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

MAIN ACTIVITIES

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

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

Expense Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Expenses							
Salaries and Wages	849,166	877,884	850,242	850,242	86,832	1,157,325	36.12%
Employee Benefits	413,663	452,033	508,525	508,525	509,059	634,584	24.79%
Contractual	1,018,961	1,606,097	855,300	855,300	1,176,891	1,242,900	45.32%
Commodities	50,738	27,137	29,420	29,420	29,420	24,000	(18.42%)
Depreciation	6,070	26,026	-	-	-	-	-%
Capital Outlay	-	3,970	-	-	-	10,000	100.00%
TOTALS	2,338,598	2,993,148	2,243,487	2,243,487	1,802,202	3,068,809	36.79%

* 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 FY2027 budget includes a lump sum COLA and pay for performance increases. Salaries increase was primarily due to the hiring of a Building Plan Reviewer and reallocation of staff work loads from the General Fund.

PROGRAM: Permit Issuance 212

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. Benefits increase was primarily due to the hiring of a Building Plan Reviewer and reallocation of staff work loads from the General Fund.

CONTRACTUAL

Contractual increased primarily as a result of increase in software licensing, GIS contractual, and continued training related to professional licenses and updated building code compliance material.

COMMODITIES

Commodities decreased primarily due to a reduced need in office and computer supplies and replacement costs.

CAPITAL OUTLAY

Capital Outlay increased to cover the cost of computer replacement.

Program: Permit Issuance 212

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Director of Planning Zoning & Building	0.150	0.150	0.250	0.250	0.250
Assistant Director of PZB	0.300	0.300	0.250	0.250	0.250
Senior Civil Engineer	0.000	0.000	0.000	0.500	0.500
Architectural Review & Historic Preservation Manager	0.000	0.000	0.000	0.000	0.250
Civil Engineer	0.500	0.500	0.500	0.500	0.000
Project Engineer	0.000	0.000	0.000	0.500	0.500
Town Clerk	0.000	0.250	0.250	0.250	0.250
Design & Preservation Manager	0.000	1.000	0.250	0.250	0.000
Planner II	0.700	0.700	0.000	0.000	0.000
Building Inspector III	0.100	0.100	0.100	0.100	0.100
Building Inspector II	0.500	0.500	1.300	0.500	2.500
Design & Preservation Planner	0.000	0.600	0.450	0.900	0.450
GIS Analyst	0.000	0.500	0.500	0.500	0.500
Combination Plan Reviewer Sr	0.700	0.700	0.700	0.700	0.700
Right of Way Plans Examiner & Inspector	0.000	0.000	0.000	0.000	0.500
Building Plan Reviewer	0.000	0.000	0.000	0.000	0.700
Planner I	0.000	0.000	0.250	0.000	0.250
Office Manager	0.000	0.000	0.250	0.250	0.250
Business Services Supervisor	0.500	0.500	0.500	0.500	0.500
Deputy Town Clerk	0.250	0.000	0.000	0.000	0.000
Administrative Specialist	0.300	0.300	0.250	0.250	0.250
Development Geoprocessor Technician	1.000	1.000	0.000	0.000	0.000
Document Management Coordinator	0.000	0.000	0.750	1.000	0.000
Zoning Technician	0.000	0.000	0.250	0.000	0.250
Administrative Assistant	0.500	0.300	0.800	0.800	0.800
Development Permit Tech Sr	0.500	0.500	0.500	0.500	0.500
Development Permit Technician	1.000	1.000	0.500	0.500	0.500
Administrative Assistant (Part Time)	0.375	0.375	0.000	0.000	0.000
Historic Preservation Planner	0.300	0.000	0.000	0.000	0.000
	7.675	9.275	8.600	9.000	10.750

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

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Adjusted*	FY2026 Projected	FY2027 Budget	% Change
Expenses							
Salaries and Wages	1,041,224	1,056,511	1,213,898	1,213,898	1,145,374	1,124,552	(7.36%)
Employee Benefits	563,177	562,992	752,586	752,586	752,847	679,503	(9.71%)
Contractual	535,926	163,009	593,300	593,300	593,300	555,800	(6.32%)
Commodities	29,705	16,575	30,830	30,830	30,830	23,300	(24.42%)
Depreciation	-	85,000	85,000	85,000	85,000	95,000	11.76%
Capital Outlay	-	-	180,000	180,000	200,000	200,000	11.11%
TOTALS	2,170,032	1,884,087	2,855,614	2,855,614	2,807,351	2,678,155	(6.21%)

* 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 FY2027 budget includes a lump sum COLA and pay for performance increases. The decrease in salaries is due to reallocation of costs with other building services departments to more accurately reflect staff work loads.

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 in salaries is due to reallocation of costs with other building services departments to more accurately reflect staff work loads.

CONTRACTUAL

Contractual costs decreased primarily due to a decrease in software licensing requirements and a contractual inspection services.

Program: Inspection & Compliance 213

COMMODITIES

Commodities decreased primarily due to a reduced need in office and computer supplies and replacement costs.

CAPITAL OUTLAY

Capital Outlay increased to cover the purchase of vehicles.

DEPRECIATION

Depreciation increased to cover the additional cost of equipment purchases.

PROGRAM: Inspection & Compliance 213

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Director of Planning Zoning & Building	0.100	0.100	0.250	0.250	0.250
Assistant Director of PZB	0.300	0.300	0.250	0.250	0.250
Senior Civil Engineer	0.000	0.000	0.000	0.500	0.500
Architectural Review & Historic Preservation Manager	0.000	0.000	0.000	0.000	0.250
Civil Engineer	0.500	0.500	0.500	0.500	0.000
Project Engineer	0.000	0.000	0.000	0.500	0.500
Town Clerk	0.000	0.250	0.250	0.250	0.250
Building Inspector III	0.900	0.900	0.900	0.900	0.900
Building Inspector II	2.500	2.500	1.700	2.500	0.500
Design & Preservation Planner	0.000	0.000	0.200	0.000	0.450
GIS Analyst	0.000	0.500	0.500	0.500	0.500
Combination Plan Reviewer Sr	0.300	0.300	0.300	0.300	0.300
Planner II	0.300	0.300	0.000	0.000	0.000
Right of Way Plans Examiner & Inspector	0.000	0.000	0.000	0.000	0.500
Building Plan Reviewer	0.000	0.000	0.000	0.000	0.300
Planner I	0.500	0.500	0.250	0.500	0.250
Office Manager	0.000	0.000	0.250	0.250	0.250
Business Services Supervisor	0.500	0.500	0.500	0.500	0.500
Deputy Town Clerk	0.250	0.000	0.000	0.000	0.000
Administrative Specialist	0.200	0.200	0.250	0.250	0.250
Document Management Coordinator	0.000	0.000	0.250	0.000	0.000
Zoning Technician	0.500	0.500	0.000	0.250	0.000
Administrative Assistant	0.500	0.200	0.200	0.200	0.200
Code Enforcement Officer	0.000	0.000	4.000	4.000	4.000
Construction Site Monitor	4.000	4.000	0.000	0.000	0.000
Development Permit Tech Sr	0.500	0.500	0.500	0.500	0.500
Development Permit Technician	1.000	1.000	0.500	0.500	0.500
	12.850	13.050	11.550	13.400	11.900



Internal Service Funds

Town of Palm Beach / FY 2027 Proposed Annual Budget



TOWN OF PALM BEACH

People & Culture Department

MEMORANDUM

TO : Kirk W. Blouin, Town Manager

FROM: Gillian Barth, People & Culture Director

CC: Carolyn Stone, Deputy Town Manager
Bob Miracle, Deputy Town Manager

RE: FY27 Budget Highlights for People & Culture

DATE: April 2, 2026

Employee Health (Internal Service Fund 502)

FY2027 Request \$10,266,438

FY2026 Adopted \$8,868,823

Expenses and operations associated with Employee Health are managed by People & Culture (P&C) staff. The overall Employee Health budget is expected to increase, in response to several high individual claimants, and a scheduled 15% increase to stop loss premiums. The increase of stop loss premiums affects the overall fixed rates per employee for health insurance in FY27. For Plan Year 2025, there were more than 15 large individual claimants (each over \$67.5K in claims), 6 of which exceeded the stop loss limits of \$135K. As a result, paid claims totaled over \$1.7M for those 15 claimants, after the \$135K cap credit. There was an ultimate savings in claims due to stop loss coverage of approximately \$655K for plan year 2025.

Each plan year (calendar), P&C studies employee premiums versus claims, to determine whether or not an increase in premiums would effectively decrease the cost sharing increasing claims costs. In FY23, employee premiums were increased by 10% after many years of no increases. As with the last few years of studies, it was determined that increased premiums of 10% would only affect non-executive employees with dependents on the plan and would not result in any significant offset of claims costs. Due to the findings, P&C is not recommending an increase in employee premiums for the upcoming plan year (2027).

In 2026, P&C requested recommendations from the broker and insurance carrier for additional cost savings without impacting those with premium deductions. Those included, and were implemented, an increase in out-of-pocket maximums, which provided cost sharing and impact to those utilizing the plan; and Rx savings programs that would keep costs the same for members and ultimately decrease claims costs for the Town.

The Town's Occupational Health and Wellness Clinic continues to provide for an increase in visits for minor urgent care and primary care services which is expected to ultimately impact claims and reduce the overall claims experience in the upcoming and future years. For FY26, P&C negotiated a waiver of the standard 3.0% escalation to its contract with the clinic carrier, Concentra. The 3.0% escalation will increase the clinic's budget by \$10,747.

Through networking and education, P&C continually explores innovative methods and new services to offset claims costs. At no cost to the Town, each year, P&C utilizes wellness funds from our health insurance carrier, providing programs for the employees and incentives to encourage them to take a proactive approach and more cost effective use existing benefits. Examples include reducing overall claims through utilization of the Town's Wellness Clinic, telehealth, and urgent care; onsite screenings and presentations; and distribution of healthy habits and appropriate good-to-know information. P&C's aim is to increase awareness and catch conditions that may lead to more severe issues and claims. Each year, our insurance carrier proudly reports that Town of Palm Beach employees lead many other municipalities in utilization and proactively managing their own healthcare.

A new broker is in place for the new FY with lower fees, which include actuarial fees.

FUND 501: SELF INSURANCE FUND (RISK MANAGEMENT)

MISSION

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

MAIN ACTIVITIES

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

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

Revenue and Expense Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Revenues						
Risk Funding	2,329,817	2,329,817	2,329,817	2,329,817	2,329,817	-%
Insurance Proceeds	52,582	183,480	-	350,000	-	-%
Interest on Investments	461,728	328,034	150,000	175,000	150,000	-%
TOTALS	2,844,126	2,841,331	2,479,817	2,854,817	2,479,817	-%
Expenses						
Salaries and Wages	128,217	80,250	151,608	138,960	141,784	(6.48%)
Employee Benefits	352,674	409,265	767,780	657,278	764,638	(0.41%)
Contractual	2,926,345	2,759,017	2,903,545	2,487,331	2,897,509	(0.21%)
Commodities	1,222	3,223	3,251	2,880	3,251	-%
Capital Outlay	-	-	-	15,000	-	-%
Depreciation	-	-	-	-	-	-%
Other (Contingency)	-	-	3,000,000	-	3,000,000	-%
TOTALS	3,408,459	3,251,755	6,826,184	3,301,449	6,807,182	(0.28%)
Total Revenues Over/(Under) Expenses	(564,333)	(410,424)	(4,346,367)	(446,632)	(4,327,365)	
Gain/(Loss) on disposal of assets	-	-	-	-	-	
Beginning Net Assets	6,182,727	5,618,394	5,207,971	5,207,971	4,761,339	
ENDING NET ASSETS	5,618,394	5,207,971	861,604	4,761,339	433,974	

REVENUES

Risk Funding

Amount transferred from the general fund

Insurance Proceeds

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 FY27 budget includes a lump sum COLA and pay for performance increases.

Employee Benefits

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

Contractual

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

Commodities

Includes membership dues, office supplies and training registrations.

Contingency

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

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Deputy Town Manager	0.000	0.000	0.075	0.075	0.075
Director of Finance	0.100	0.000	0.000	0.000	0.000
Risk Manager	1.000	1.000	1.000	1.000	1.000
Accountant I	0.000	0.050	0.000	0.000	0.000
Accounting Technician	0.050	0.000	0.000	0.000	0.000
	1.150	1.050	1.075	1.075	1.075

FUND 502: SELF INSURANCE (HEALTH BENEFIT)

Expenses and operations associated with Employee Health are managed by People & Culture (P&C) staff. The overall Employee Health budget is expected to increase, in response to several high individual claimants, and a scheduled 15% increase to stop loss premiums. The increase of stop loss premiums affects the overall fixed rates per employee for health insurance in FY27. For Plan Year 2025, there were more than 15 large individual claimants (each over \$67.5K in claims), 6 of which exceeded the stop loss limits of \$135K. As a result, paid claims totaled over \$1.7M for those 15 claimants, after the \$135K cap credit. There was an ultimate savings in claims due to stop loss coverage of approximately \$655K for plan year 2025.

Each plan year (calendar), P&C studies employee premiums versus claims, to determine whether or not an increase in premiums would effectively decrease the cost sharing increasing claims costs. In FY23, employee premiums were increased by 10% after many years of no increases. As with the last few years of studies, it was determined that increased premiums of 10% would only affect non-executive employees with dependents on the plan and would not result in any significant offset of claims costs. Due to the findings, P&C is not recommending an increase in employee premiums for the upcoming plan year (2027).

In 2026, P&C requested recommendations from the broker and insurance carrier for additional cost savings without impacting those with premium deductions. Those included, and were implemented, an increase in out-of-pocket maximums, which provided cost sharing and impact to those utilizing the plan; and Rx savings programs that would keep costs the same for members and ultimately decrease claims costs for the Town.

The Town's Occupational Health and Wellness Clinic continues to provide for an increase in visits for minor urgent care and primary care services which is expected to ultimately impact claims and reduce the overall claims experience in the upcoming and future years. For FY26, P&C negotiated a waiver of the standard 3.0% escalation to its contract with the clinic carrier, Concentra. The 3.0% escalation will increase the clinic's budget by \$10,747.

Through networking and education, P&C continually explores innovative methods and new services to offset claims costs. At no cost to the Town, each year, P&C utilizes wellness funds from our health insurance carrier, providing programs for the employees and incentives to encourage them to take a proactive approach and more cost effective use existing benefits. Examples include reducing overall claims through utilization of the Town's Wellness Clinic, telehealth, and urgent care; onsite screenings and presentations; and distribution of healthy habits and appropriate good-to-know information. P&C's aim is to increase awareness and catch conditions that may lead to more severe issues and claims. Each year, our insurance carrier proudly reports that Town of Palm Beach employees lead many other municipalities in utilization and proactively managing their own healthcare.

A new broker is in place for the new FY with lower fees, which include actuarial fees.

Revenue and Expense Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Revenues						
Employer Contributions	4,858,224	5,630,543	8,200,000	8,200,000	9,000,000	9.76%
Employee Contributions	935,912	995,951	881,000	911,000	1,000,000	13.51%
Insurance Recoveries	-	-	-	-	-	-%

Miscellaneous Revenue	-	377,666	250,000	10,000	250,000	-%
Interest Income	277,487	241,911	100,000	75,000	100,000	-%
TOTALS	6,071,623	7,246,071	9,431,000	9,196,000	10,350,000	9.74%
Expenses						
Salaries and Wages	93,125	94,570	94,128	94,481	99,788	6.01%
Employee Benefits	7,099,242	7,956,225	7,695,062	7,268,802	9,119,966	18.52%
Contractual	521,910	564,694	576,281	524,789	543,359	(5.71%)
Commodities	2,717	866	3,352	1,780	3,324	(0.84%)
Capital Outlay	-	-	-	-	-	-%
Other (Contingency)	-	-	500,000	-	500,000	-%
TOTALS	7,716,994	8,616,356	8,868,823	7,889,852	10,266,438	15.76%
Total Revenues Over/ (Under) Expenses	(1,645,370)	(1,370,285)	562,177	1,306,148	83,562	
Beginning Net Assets	4,564,209	2,918,839	1,548,554	1,548,554	2,854,702	
ENDING NET ASSETS	2,918,839	1,548,554	2,110,731	2,854,702	2,938,264	

REVENUES

Employer Contributions

Town's portion of health care expenses; plan funding requirements are determined by experience and actuarial analysis conducted by the Gehring Group. The Town contribution will increase 10% in FY27. There was a 20% increase in FY23 and a 10% increase in FY24.

Employee Contributions

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

Interest Income

This amount consists of interest earnings

EXPENSES

Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2027 budget includes a lump sum COLA and pay for performance increases.

Employee Benefits

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

Contractual

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

Commodities

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

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Director of People & Culture	0.000	0.100	0.100	0.100	0.100
People & Culture Division Director	0.150	0.000	0.000	0.000	0.000
People & Culture Manager	0.050	0.050	0.050	0.050	0.000
Senior People & Culture Generalist	0.000	0.000	0.000	0.300	0.400
Talent Development Officer	0.000	0.050	0.050	0.050	0.000
People & Culture Generalist	0.300	0.300	0.300	0.000	0.000
People & Culture Analyst	0.050	0.000	0.320	0.050	0.050
People & Culture Coordinator	0.050	0.350	0.050	0.320	0.320
Administrative Assistant	0.050	0.050	0.050	0.000	0.000
People & Culture Specialist	0.300	0.000	0.000	0.000	0.000
	0.950	0.900	0.920	0.870	0.870

FUND 320: EQUIPMENT REPLACEMENT FUND

This fund was established to provide a means to replace capital and computer equipment, excluding enterprise fund equipment, when the end of its useful life has been reached.

Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to maintain. Depreciation is funded annually with a transfer from the various departments to the Equipment Replacement Fund based on the economic life and replacement cost of the equipment utilized by each department. The calculation for funding was modified in FY2006 to use replacement cost rather than original cost to ensure sufficient funds are available when the asset is replaced.

Depreciation for fixed assets is calculated using the straight line method which takes replacement cost less anticipated salvage value divided by the expected useful life of the asset.

The established asset value threshold for inclusion in the Equipment Replacement Fund is: \$5,000 for fixed assets, and \$3,000 for computer assets.

Revenue and Expense Summary

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Revenues						
Interest on Investments	1,374,047	994,264	300,000	550,000	300,000	-%
Surplus Equipment Proceeds	15,910	13,298	75,000	100,000	75,000	-%
Transfer from Gen and Other Funds	4,560,904	5,238,178	2,261,112	2,261,112	2,970,297	31.36%
Donations/Grants	74,999	-	-	707,000	-	-%
Miscellaneous	444,977	-	-	-	-	-%
TOTALS	6,470,837	6,245,740	2,636,112	3,618,112	3,345,297	(6.37%)
Expenses						
Salaries and Wages	-	116,503	127,932	128,412	131,642	2.90%
Employee Benefits	-	46,440	59,449	59,449	59,092	(0.60%)
Transfer to Enterprise Funds	-	-	-	-	-	-%
Contractual	115,915	937,320	195,000	197,041	-	(100.00%)
Capital Leases	-	-	-	-	-	-%
Capital Outlay - Equipment	1,938,512	1,756,641	1,759,242	2,822,243	2,806,803	59.55%
Capital Outlay - IT Equipment	99,597	593,562	896,408	1,717,799	138,509	(84.55%)
TOTALS	2,154,024	3,450,467	3,038,031	4,924,944	3,136,046	3.23%
Total Revenues Over/(Under) Expenses	4,316,813	2,795,274	(401,919)	(1,306,832)	209,251	
Contingency	-	-	(500,000)	-	(500,000)	
Beg Investment in Capital Assets	9,068,497	12,380,348	15,418,379	15,418,379	18,363,691	
Beg Unrestricted Net Assets	22,126,757	23,131,719	22,888,962	22,888,962	18,636,818	
ENDING NET ASSETS	35,512,067	38,307,341	37,405,422	37,000,509	36,709,760	

REVENUE

Interest on Investments

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

Surplus Equipment Proceeds

This revenue source represents the sale of surplus equipment

Transfer from General and Other Funds

This transfer represents the depreciation expense charged to General Fund program budgets and transferred to the Equipment Replacement Fund on an annual basis

EXPENSES

Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table on the following page. The FY2026 budget includes a lump sum COLA and pay for performance increases.

Employee Benefits

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

Capital Outlay – Equipment

This represents the budget for the replacement of vehicles, machinery and office equipment

Capital Outlay – IT Equipment

This represents the budget for the replacement of computer equipment

Depreciation Charges by Department FY 2027

Department	Depreciation
Town Manager's Office	\$ -
Information Technology	138,916
Town Clerk	-
Finance	-
Planning and Zoning	13,666
Recreation	48,725
Fire Rescue	685,342
Police	1,126,574
Public Works	957,074
Coastal Fund	-
Total Depreciation	\$ 2,970,297

Replacement Equipment FY 2027

Department	Cost
Police	
2 New Motorcycles	48,282
3 Patrol Vehicles	180,065
1 Admin Vehicle	53,483
Recreation	
New Treadmills, Ellipticals, Stair Climbers	30,000
Public Works	
2026 8 Yard Packer	479,522
2026 Ford Escape	51,555
2026 Ford F-150	28,809
2026 Ford F-250	39,604
2026 Ford F-250 Crew Cab	32,483
2026 Landscape Body Crew Cab	75,825
2026 Petersen Body Trash Dump	110,816
2026 Stellar Body/Crane	154,403
Drive On Above Ground Lift	12,984
Ford F-250 Crew Cab	38,192
Fire Rescue	
⁽⁴⁾ Bullard Thermal Imaging Cameras	38,511
2026 Ford Explorer	32,911
2026 Honda Rubicon 520	8,324
2027 Braun Super Chief Ambulance	343,554
75' Ladder Truck	878,521
Genesis Extrication Tools Equipment To Include: 4 Spreaders, 4 Cutters, 4 Rams, 4 Six Port Chargers For Milwaukee Batteries.	168,960
Information Technology	
Computer Equipment	138,509
Total Equipment Replacement Expenditures	\$ 2,945,313





Trust and Agency Funds

Town of Palm Beach / FY 2027 Proposed Annual Budget

FUND 600: RETIREMENT FUND

The Town provides pension benefits for General Employees, Police Officers and Firefighters. Approximately 328 active employees and 442 retirees are covered by the three Plans.

The Town of Palm Beach Retirement System Board of Trustees is responsible for the administration of all of the Town's pension assets and retirement programs. An outside pension consultant serves the board as retirement system administrator. Details of the pension benefits are outlined later in this section.

The Town's Retirement Plan Administration consists of Town Staff in Finance and People and Culture and an external provider, GRS Consulting. In FY20, a Defined Contribution Committee was formed. This committee is involved in the oversight of the fiduciary obligation for management of the DC retirement plans and is managed by People and Culture.

The contribution requirements of the Plan members are established and may be amended by the Town Council. Plan members are required to contribute a percentage of their pensionable earnings.

Benefit Group	Defined Benefit Plan Employee Contribution	401(a) Defined Contribution Plan			
		Mandatory Contribution		Voluntary Contribution (post tax)	
		Employee	Employer	Employee	Employer
General Employees - Hybrid Plan	3.5%	3.0%	3.0%	Voluntary up to the maximum allowable under IRS regulations	Up to 2.0%
Lifeguard Employees - Hybrid Plan	3.5%	3.0%	3.0%		Up to 2.0%
General/Lifeguard DC Only		3.0%	10.0%		0.0%
Public Safety DC Only		3.0%	16.0%		0.0%
Firefighter Union	8.5%				
Firefighter Non-Union	8.5%				
Police Officer	8.5%				

The FY27 actuarially determined contribution to the defined benefit plan totals \$16,595,900. Due to concerns about the rising unfunded liability in the pension fund, a funding policy was adopted that would require annual appropriations of the annual required contribution plus \$5,420,000. The Retirement Board approved a reduction in the UAAL amortization period from 25 years to a hybrid amortization of 15 years for experience gains/losses and plan changes and 20 years for assumption/method changes.

The Town began contributing the entire contribution in October of each fiscal year beginning in FY17. This early contribution allows for a reduction for interest savings due to the earlier than expected payment timing.

The funded ratio history for the each of the pension plans is shown in the chart below.

As of Fiscal Year End	FY2021	FY2022	FY2023	FY2024	FY2025
General Employees	77.70%	77.30%	76.20%	75.30%	79.30%
Lifeguards	73.70%	72.50%	70.90%	71.50%	75.20%
Police	78.80%	77.00%	75.20%	75.00%	77.00%
Fire-Rescue	71.90%	71.50%	70.80%	71.30%	73.30%

The actuarial determined employer contribution history for the defined benefit pension and extraordinary contributions since FY2023 is shown in the table below:

Actuarially Determined Employer Contribution	2023	2024	2025	2026	2027
General	\$ 3,493,970	\$ 3,819,225	\$ 4,617,624	\$ 5,176,588	\$ 4,686,437
Lifeguards	\$ 182,855	\$ 202,223	\$ 225,986	\$ 241,219	\$ 230,546
Police	\$ 3,446,777	\$ 3,928,198	\$ 4,497,745	\$ 5,177,219	\$ 5,500,556
Fire-Rescue	\$ 4,333,641	\$ 4,701,232	\$ 5,318,898	\$ 5,657,375	\$ 6,178,361
Total	\$ 11,457,243	\$ 12,650,878	\$ 12,650,878	\$ 16,252,401	\$ 16,595,900
Extraordinary Contributions	\$ 5,420,000	\$ 5,420,000	\$ 5,420,000	\$ 5,420,000	\$ 5,420,000
Total Town Contributions	\$ 16,877,243	\$ 18,070,878	\$ 18,070,878	\$ 21,672,401	\$ 22,015,900

The Town's total contribution for the defined benefit and defined contribution plans for FY27 and FY26 is shown below. The FY27 total below increased due mainly to unfavorable investment performance.

Town Retirement Contributions	FY2026	FY2027	\$ Change	% Change
General Employees DB	5,176,588	4,686,437	\$ (490,151)	(9.47%)
Lifeguards DB	241,219	230,546	(10,673)	(4.42%)
Police DB	5,177,219	5,500,556	323,337	6.25%
Fire-Rescue DB	5,657,375	6,178,361	520,986	9.21%
Total DB Contribution	16,252,401	16,595,900	343,499	2.11%
DC Contributions	994,556	1,058,019	63,463	6.38%
Total Town DB And DC Contribution	\$ 17,246,957	\$ 17,653,919	\$ 406,962	2.36%

The DC hybrid plan is available to General Employees and Lifeguards. The Town contributes a mandatory match of 3% and an optional match of 2% to the Defined Contribution (DC) plan. With 2024 pension changes, new employees may opt in to a DC only plan. For general employees and lifeguards the mandatory contribution for this plan is 3% with an employer match of 10%. Sworn and certified public safety employees opting in for the DC only plan contribute 3% and the Town will match 16%. Total employer contributions to the DC plans per year are shown below:

DC Contributions	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
General	\$ 562,798	\$ 632,581	\$ 699,625	\$ 976,850	\$ 1,029,948
Lifeguards	2,441	2,361	5,340	16,367	24,988
Total	\$ 565,239	\$ 634,942	\$ 704,965	\$ 993,217	\$ 1,054,936

The table below shows the breakdown in costs between Normal Cost and the amortization of the UAAL by benefit tier (Plan B and Legacy), for the plan as a whole and each employee group.

Actuarially Determined Contribution Breakdown by Benefit Tier

Valuation Date: September 30, 2025

	Total Plan	General	Ocean Rescue	Police	Firefighters
Participants	328	189	3	69	67
Total Plan					
Employer Normal Cost	18.02%	13.05%	13.34%	23.42%	23.36%
Amortization of UAAL	38.77%	22.08%	177.07%	52.45%	58.23%
Total	56.79%	35.13%	190.41%	75.87%	81.59%
Town Contribution	\$ 16,252,401	\$ 5,176,588	\$ 241,219	\$ 5,177,219	\$ 5,657,375
Plan B - Ongoing Plan					
Employer Normal Cost	17.73%	10.68%	10.96%	25.32%	24.68%
Amortization of UAAL	4.19%	2.49%	1.22%	5.42%	6.47%
Total	21.92%	13.17%	12.18%	30.74%	31.15%
Town Contribution	\$ 6,801,436	\$ 2,051,193	\$ 21,017	\$ 2,244,320	\$ 2,484,906
Plan A - Legacy Plan					
Employer Normal Cost	-	-	-	-	-
Amortization of UAAL	31.57%	16.92%	121.43%	44.60%	46.30%
Total	31.57%	16.92%	121.43%	44.60%	46.30%
Town Contribution	\$ 9,794,464	\$ 2,635,244	\$ 209,529	\$ 3,256,236	\$ 3,693,455
Legacy cost	60.3%	50.9%	86.9%	62.9%	65.3%

UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)

The UAAL as of September 30, 2025, for all pension groups is \$97,351,755. 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.

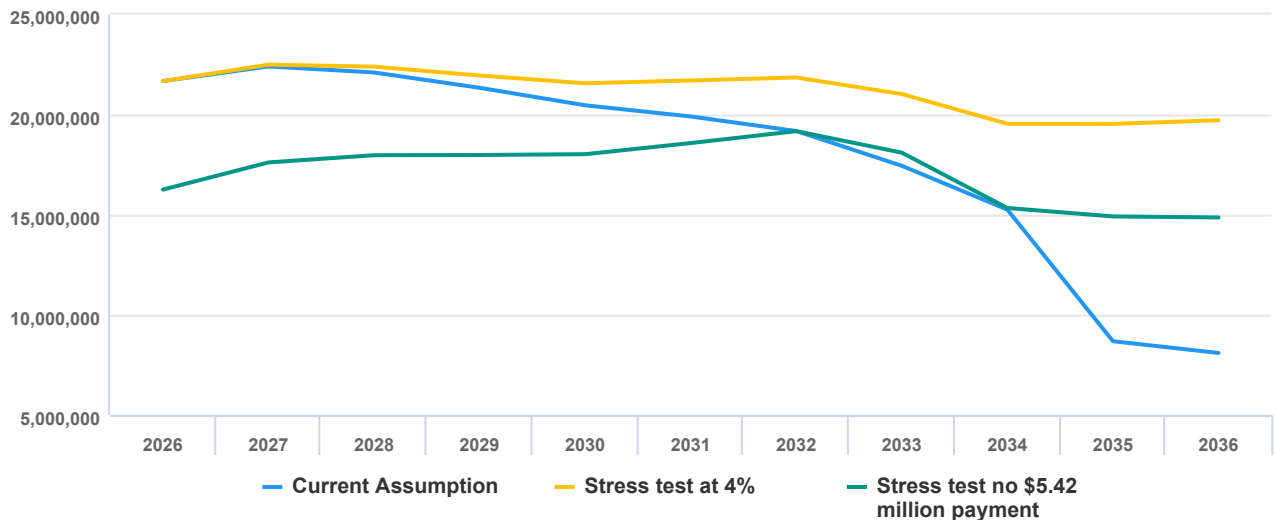
Date		General	Lifeguard	Police	Firefighter	Total
2009	Initial Unfunded	6,544,681	363,469	760,007	7,299,538	14,967,695
2010	Experience (Gain)/Loss	659,162	\$35,633	461,605	723,948	1,880,348
2011	Experience (Gain)/Loss	(2,012,286)	60,854	218,248	(584,644)	(2,317,828)
2012	Experience (Gain)/Loss	2,214,880	139,205	3,125,557	2,656,635	8,136,277
2013	Experience (Gain)/Loss	(457,668)	12,003	1,195,507	1,017,845	1,767,687
2014	Experience (Gain)/Loss	(39,402)	-9,143	503,567	94,004	549,026
2015	Experience (Gain)/Loss	1,344,077	48,528	1,285,663	1,168,646	3,846,914
2016	Experience (Gain)/Loss	17,910	-6,649	(315,660)	1,581,755	1,277,356
2017	Experience (Gain)/Loss	103,758	42,160	163,703	294,973	604,594
2018	Experience (Gain)/Loss	1,050,797	41,818	392,798	693,781	2,179,194
2019	Experience (Gain)/Loss	608,752	13,499	854,806	902,556	2,379,613
2020	Experience (Gain)/Loss	128,419	-13,550	(263,515)	(2,989)	(151,635)
2021	Experience (Gain)/Loss	(2,040,131)	-52,048	(1,104,882)	(1,639,066)	(4,836,127)
2022	Experience (Gain)/Loss	772,147	167,137	2,749,693	1,894,837	5,583,814
2023	Experience (Gain)/Loss	1,454,673	199,295	2,576,681	1,914,386	6,145,035
2024	Experience (Gain)/Loss	717,886	54,082	1,212,267	174,529	2,158,764
2025	Experience (Gain)/Loss	(926,092)	-274,936	(1,092,080)	497,028	(1,796,080)
	Total Experience (Gain)/Loss	3,596,882	457,888	11,963,958	11,388,224	27,406,952
2010	Benefit Changes	(2,410,534)	-110,462	(2,139,653)	(3,669,929)	(8,330,578)
2013	Benefit Changes	38,626		-	-	38,626
2014	Benefit Changes	20,064	770	43,470	17,761	82,065
2015	Benefit Changes			442,357	205,153	647,510
2016	Benefit Changes	757,849	10,366	46,048	417,205	1,231,468
2023	Benefit Changes	1,189,963	1,650	(335,845)	784,424	1,640,192
2025	Benefit Changes				(33,572)	(33,572)
	Total Benefit Changes	(404,032)	(97,676)	(1,943,623)	(2,278,958)	(4,724,289)
2010	Assumption Method Changes	(1,125,079)	-29,400	(405,572)	(486,795)	(2,046,846)
2011	Assumption Method Changes	(71,026)	38,388	249,002	122,978	339,342
2012	Assumption Method Changes	2,828,457	149,251	2,808,885	2,832,469	8,619,062
2015	Assumption Method Changes	3,939,624	104,912	1,127,311	1,440,112	6,611,959
2016	Assumption Method Changes	1,545,884	96,823	1,911,915	1,928,501	5,483,123
2017	Assumption Method Changes	724,702	36,261	673,868	706,319	2,141,150
2018	Assumption Method Changes	758,248	37,637	702,675	744,639	2,243,199
2019	Assumption Method Changes	777,837	32,551	463,501	811,127	2,085,016
2020	Assumption Method Changes	1,234,664	-16,822	(191,131)	83,020	1,109,731
2021	Assumption Method Changes	2,038,009	96,120	1,495,496	2,025,190	5,654,815
2022	Assumption Method Changes	2,292,397	107,636	2,149,311	2,332,934	6,882,278
2023	Assumption Method Changes	2,535,619	118,454	2,386,977	2,638,891	7,679,941
2024	Assumption Method Changes	2,808,494	127,339	2,643,665	2,956,471	8,535,969
2025	Assumption Method Changes	(1,788,512)	216,787	3,106,080	2,828,303	4,362,658
	Total Assumption Method Changes	18,499,318	1,115,937	19,121,983	20,964,159	59,701,397
	UAAL as of September 30, 2025	28,236,849	1,839,618	29,902,325	37,372,963	97,351,755
	Membership - Retirees	222	11	108	102	443
	Membership - Active	186	4	69	70	329
	Membership - Terminated/Vested	47	3	14	21	85
	Ratio of Total Membership to UAAL	62,059	102,201	156,557	193,642	113,596

UAAL AND EMPLOYER CONTRIBUTION FORECAST

A ten-year forecast of the Unfunded Actuarial Accrued Liability (UAAL) and Employer Contribution has been prepared by the actuary. The baseline assumptions include an investment return of 6.0%.

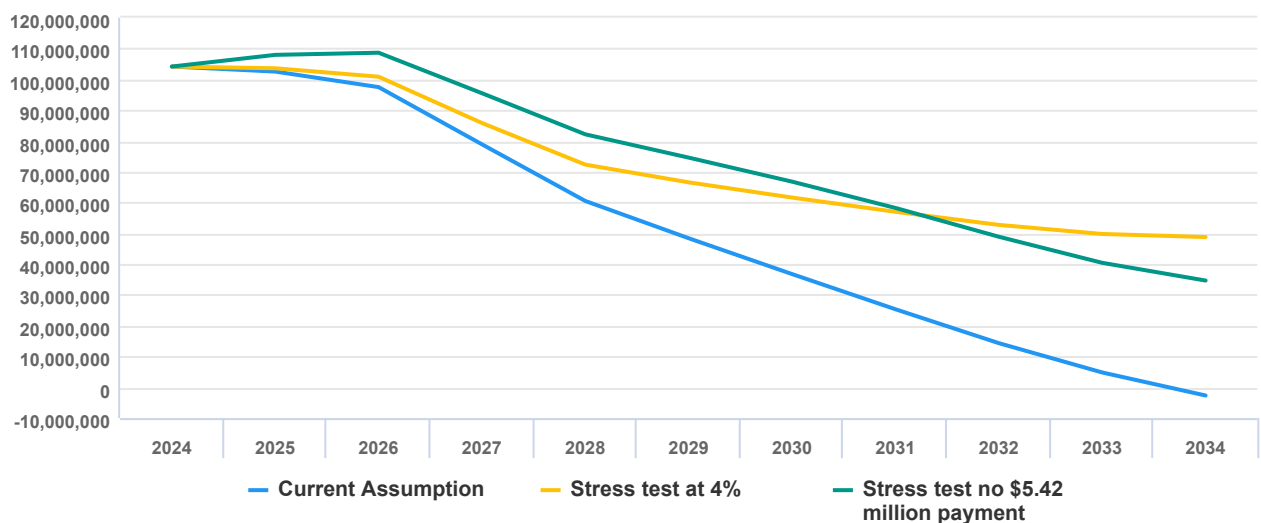
This forecast was stress tested using an estimated actual return on the market value of assets of 4% per year and with the same assumptions as the baseline, but not reflecting extra payments of \$5.42 million towards the unfunded actuarial liability each year. The results are shown on the following charts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

Employer Contribution Forecast



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

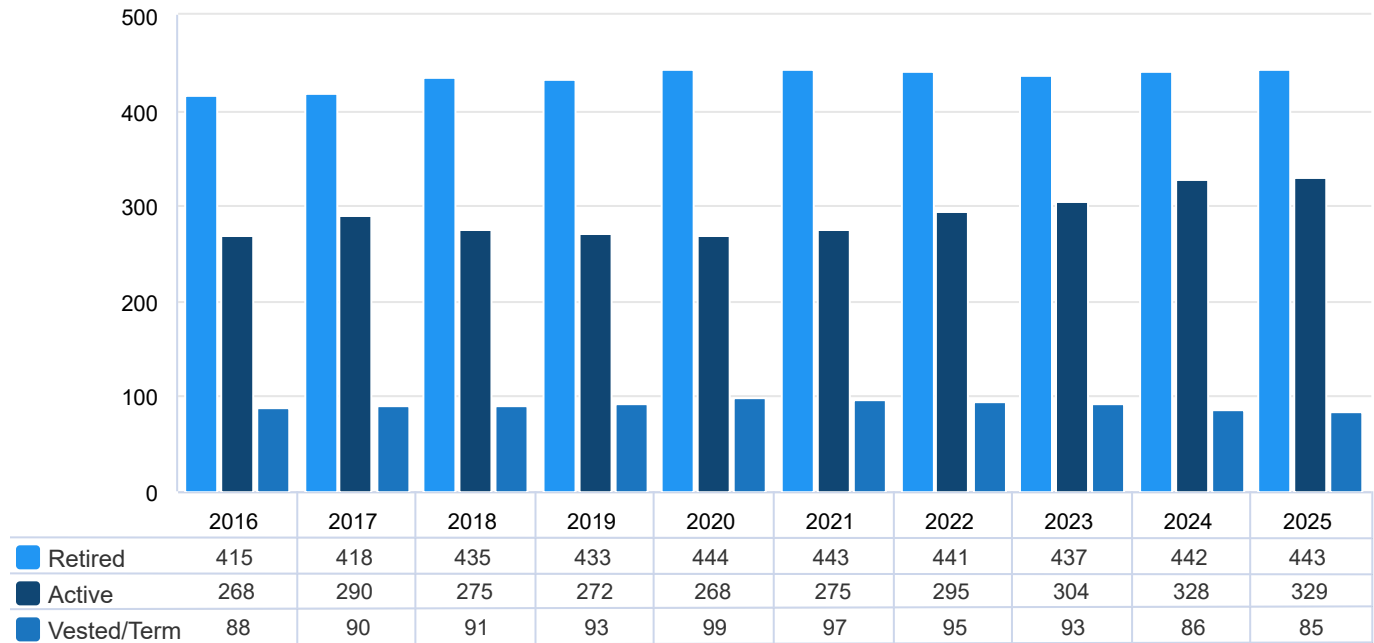
UAAL Forecast



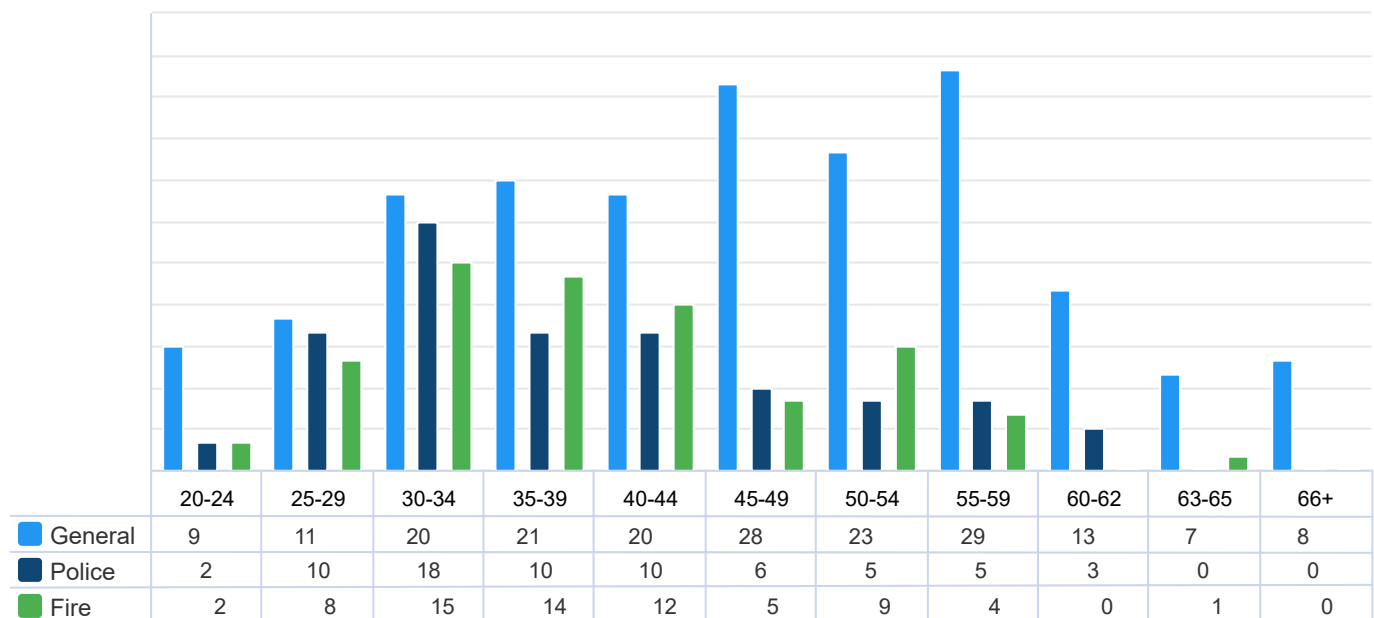
DEMOGRAPHIC INFORMATION

The following charts depict the System membership (Active, Retired and Vested Terminated Members) for the past 10 years. The first chart shows the total membership for all three funds. It is followed by charts depicting the membership for each separate benefit group. Information extracted from the September 30, 2025, Actuarial Report.

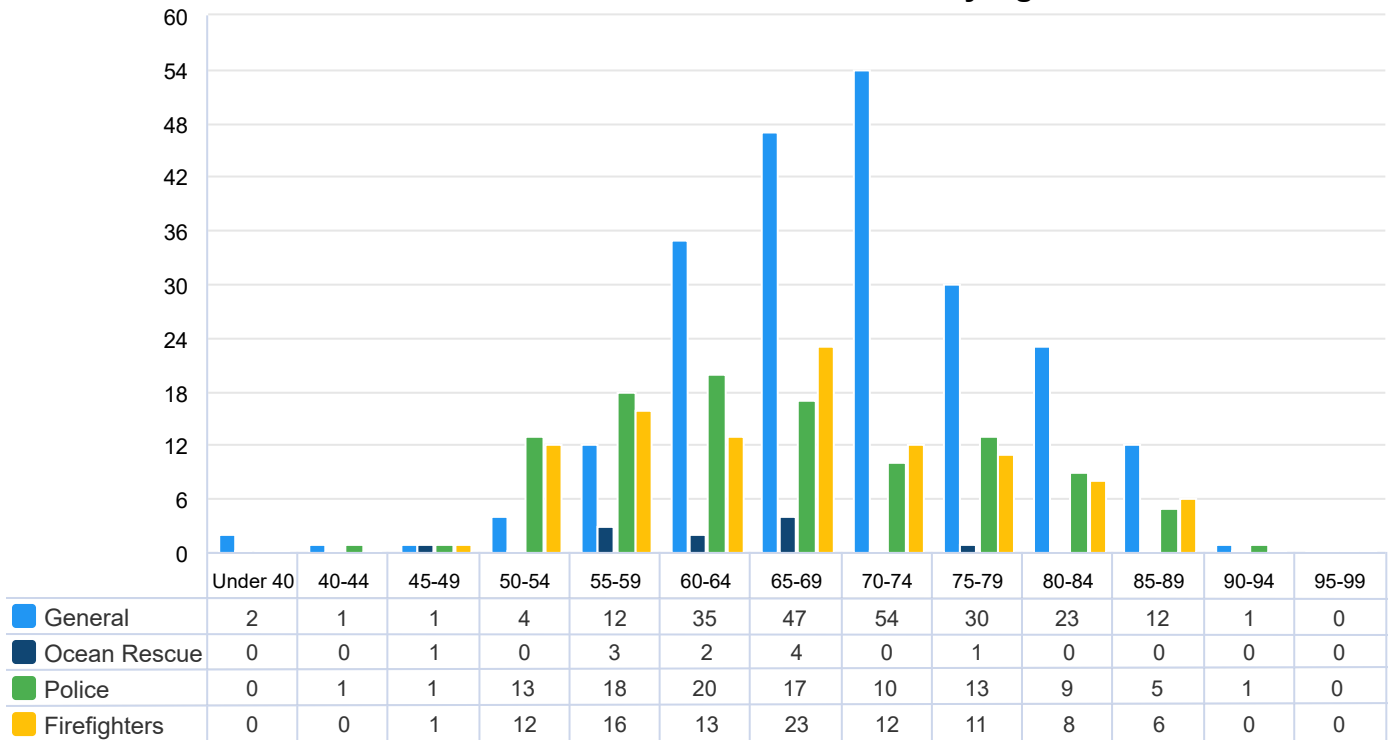
Total Member Profile



Distribution of Active Members by Age



Distribution of Retirees & Beneficiaries by Age



SUMMARY OF DEFINED BENEFIT PLAN PROVISIONS

Grandfathered Benefits: The benefits consist of the old defined benefit plan (Plan A - see below) including future accruals in Plan A for employees that were eligible to retire on or before May 1, 2012 (grandfather).

Plan A Benefits: The accrued benefits prior to May 1, 2012 in the old defined benefit plan (frozen benefits).

Plan B Benefits: The accrued benefits on and after May 1, 2012.

Normal Retirement:

ELIGIBILITY

Plan A

1. General: 30 or more years of service, regardless of age; or age 55 with 10 or more years of service
2. Ocean Rescue: Age 50 with 10 or more years of service. Or 10 or more years of service and age plus credited service totals 65 years or more.
3. Police and Firefighters: 20 or more years of service, regardless of age; or, age 50 with 10 or more years of service; or, at least 10 years of service and age plus credited service totals 65 years or more.
4. Immediate vesting was granted to all employees who on May 1, 2012, were active contributing plan participants.

Plan B

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

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

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

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

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

Firefighters hired on or after August 12, 2017 are eligible to retire at age 56 with 10 or more years of service. If not employed or participating in DROP on August 12, 2017, retirement eligibility age of 65 with 10 or more years of service.

Pension Amount

Plan A

1. General: Average final compensation (AFC) times the sum of a) 2.75% for service earned after September 30, 1990, to a maximum of 82.5%, plus 2.35% for service earned on or before September 30, 1990 for the first 30 years of service, plus, b) 1.0% for service in excess of 30 years.
2. Ocean Rescue: AFC times the sum of a) 2.85% for the first 25 years of service with a maximum of 71.25%, plus, b) 1.0% for service in excess of 25 years.
3. Police Officers and Firefighters: AFC multiplied by the sum of a) 3.5% per year of credited service to a maximum of 87.5 percent, plus, b) 2.0% per year of credited service, if any, in excess of 43.75 years.

Plan B

General and Ocean Rescue: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012, through April 30, 2017 and multiplied by 1.70% per year between May 1, 2017 and May 31, 2024, plus 2.0% per year of credited service on and after June 1, 2024.

Union Firefighters: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012 through September 30, 2017. AFC multiplied by 2.75% per year of credited service between October 1, 2016 and May 31, 2024, plus 3.0% per year of credited service on and after June 1, 2024.

Police and non-union Firefighters: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012 through September 30, 2016. AFC multiplied by 2.75% per year of credited service between October 1, 2016 and May 31, 2024,, plus 3.0% of credited service on and after June 1, 2024.

Members can elect an optional **survivorship benefit with an actuarial reduction in benefit.**

Average Final Compensation (AFC):

Plan A: Average of the highest 2 consecutive years within the member's last 5 years of credited service.

Plan B: AFC after April 30, 2012, is the average of the final 5 years of credited service.

DROP Retirement: Both Plan A and Plan B

Eligibility - Same as Normal Retirement. Participation must be terminated within 8 years or 96 months of DROP commencement.

Pension Amount

General and Ocean Rescue: 100% of member's accrued benefit at the date of election to participate in DROP.

Police and Firefighters: 100% of the member's accrued benefit at the date of election to participate in DROP.

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

Early Retirement (General Employees Only):

ELIGIBILITY

Plan A: Age 50 with 10 or more years of credited service based on a monthly reduction from normal retirement date as explained below.

Plan B: Early retirement at age 60 and vested, based on a monthly reduction from normal retirement date based on actuarial equivalency.

PENSION AMOUNT

Plan A: Computed as a normal retirement benefit but reduced 6/10 of 1% (3/10 of 1% if service credit is 20 or more years) for each month early retirement precedes the member's normal retirement date.

Deferred Retirement (Vested Termination Benefit): Both Plan A and Plan B

Eligibility - 5 or more years of service for general and ocean rescue employees, 8 or more years of service for police officers and firefighters. Pension begins upon meeting requirements for normal retirement. Contributions must be left on deposit in the System; failure to do so results in forfeiture of the vested benefit. Frozen accrued benefits as of April 30, 2012 are vested immediately.

Pension Amount - Computed as for normal retirement, based upon Plan A frozen benefit, and/or Plan B service and AFC at time of termination.

Duty Disability Retirement: Both Plan A and Plan B

Eligibility - No age or service requirements.

General Employees and Ocean Rescue: Payment of sixty percent of the monthly AFC (greater of Plan A or B); or if the member retires prior to attaining the age for normal retirement, the amount of the monthly pension shall be computed as if the member has continued to accrue credited service until the date the member would have attained the age for normal retirement provided that the member has been in receipt of the disability benefit for at least five years.

Police Officers and Firefighters: Payment of sixty percent of the monthly AFC (greater of Plan A or B); or if the member retires prior to attaining the age for normal retirement, the amount of the monthly pension

shall be computed as if the member has continued to accrue credited service until the date the member would have attained the age for normal retirement provided that the member has been in receipt of the disability benefit for at least five years.

Non-Duty Disability Before Retirement: Plan A

Eligibility - 10 or more years of service (waived for frozen benefit).

Pension Amount - Computed as for normal retirement. For Police and Firefighter benefit groups, the disability pension benefit shall not be less than a payment of 30 percent of the member's AFC at the time of disability.

Elective Survivor Benefits Eligibility – The member dies while in the employ of the Town with at least 10 years of credited service and not participating in the DROP. Survivor beneficiary shall be in writing and filed with People and Culture Department.

Non-Duty Disability Before Retirement: Plan B

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

Pension Amount - Computed as for normal retirement.

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

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

Pension Amount - Computed as for normal retirement. For Police and Firefighter benefit groups, the disability pension benefit shall not be less than a payment of 30 percent of the member's AFC at the time of disability.

Elective Survivor Benefits Eligibility – The member dies while in the employ of the Town with at least 10 years of credited service and not participating in the DROP. Survivor beneficiary shall be in writing and filed with People and Culture Department.

Duty Death Special Provision: Both Plan A and Plan B

Eligibility – Death while actuarially performing duty for the Town or was the natural and proximate result, independent of all other causes, of a personal injury or disease arising out of and in the course of the actual performance of duty for the town.

1. 5-year (General and Ocean Rescue Employees), 8-year (Police Officer and Firefighter) vesting requirement waived
2. Surviving children is 25% of deceased member's AFC, not to exceed 75% of AFC when four or more surviving children.
3. Surviving spouse is paid difference between 75% of deceased AFC and aggregate amount paid surviving children.

Automatic Death After Retirement Pension:

Plan A: To Surviving Child(ren): 25% of the retiree's pension payable to age 18, not to exceed an equal share of 75% of the retiree's pension. Payments to surviving children may be paid to age 25 if retirement if no surviving spouse.

To Surviving Spouse: The difference, if any, between 75% of the deceased retiree's pension and the aggregate amount paid to any surviving children for the month.

Plan B: Reduced option forms of payment are available for survivorship benefits.

Post-Retirement Cost-of-Living Adjustments:

Plan A: Pensions are increased 2.0% annually based on the total pension payable subsequent to an initial 3-year deferral period.

Plan B: None.

Purchase of Service Credit: Both Plan A and Plan B

A vested member who has not purchased service credit under Prior Governmental Service, including Military Service elsewhere may purchase years or fractional parts of years of service, not to exceed 5 years, to be added to years of credited service provided that the member contributes the sum that would have been contributed to the retirement plan to pay the full actuarial cost.

Purchase of service by members of benefit group firefighter may only be based upon actual prior service as a firefighter or service in the military and purchase of service by a member of benefit group police officer may only be based upon actual prior service as a police officer or service in the military.

FUND 600: EMPLOYEES RETIREMENT FUND

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Revenues						
Employer Contributions	12,650,878	14,660,253	16,252,401	16,252,401	16,636,562	2.36%
Employee Contributions	1,642,970	1,801,703	1,600,000	1,831,000	1,600,000	-%
Employee Service Purchase	772	1,336,916	-	3,025,000	-	-%
Use of Prepaid Contributions	-	-	-	-	-	-%
Gain/(Loss) on Investments	39,257,519	21,151,742	4,500,000	4,500,000	4,500,000	-%
Miscellaneous	1	-	-	-	-	-%
Investment Income	10,254,249	11,808,861	15,070,000	16,000,000	15,070,000	-%
Transfer from General Fund	5,420,000	5,420,000	5,420,000	5,420,000	5,420,000	-%
TOTALS	69,226,389	56,179,475	42,842,401	47,028,401	43,226,562	0.90%
Expenses						
Salaries and Wages	70,361	72,370	73,565	73,566	78,434	6.62%
Employee Benefits	39,941	33,380	36,143	36,918	36,611	1.29%
Contractual	24,050,800	23,080,058	29,114,550	26,692,225	25,958,000	(10.84%)
TOTALS	24,161,102	23,185,808	29,224,258	26,802,709	26,073,045	(10.78%)
Total Revenues Over/(Under) Expenses	45,065,287	32,993,667	13,618,143	20,225,692	17,153,517	
Beginning Net Assets	251,982,588	297,047,875	330,041,541	330,041,541	350,267,233	
ENDING NET ASSETS	297,047,875	330,041,541	343,659,684	350,267,233	367,420,750	

REVENUES**Employer Contributions**

The employer contributions are actuarially determined for the hybrid pension plan.

Employee Contributions

Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate.

Gain/(Loss) on Investments

Estimated gains on the sale of equities. Projections reflect the 6.0% return assumption for the fund.

Interest on Investments

The budgeted amount represents the anticipated interest to be earned on fixed income investments.

Transfer from the General Fund

Extraordinary transfer from General Fund fund balance to improve the unfunded status.

EXPENSES**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table on the following page. The FY2026 budget includes a lump sum COLA and pay for performance increases.

Employee Benefits

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

Contractual

This line item reflects anticipated pension payments and operating costs.

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Deputy Town Manager	0.000	0.000	0.025	0.025	0.025
Director of Finance	0.100	0.000	0.000	0.000	0.000
Director of People & Culture	0.000	0.100	0.100	0.100	0.100
People & Culture Division Director	0.100	0.000	0.000	0.000	0.000
Controller	0.000	0.025	0.000	0.000	0.000
Assistant Director of Finance	0.025	0.000	0.000	0.000	0.000
Budget & Payroll Manager	0.000	0.000	0.050	0.050	0.050
Budget Manager	0.000	0.100	0.050	0.000	0.000
Senior People & Culture Generalist	0.000	0.000	0.000	0.250	0.250
Accountant III	0.000	0.100	0.100	0.100	0.100
People & Culture Generalist	0.250	0.250	0.250	0.000	0.000
Budget Analyst	0.100	0.000	0.000	0.000	0.000
People & Culture Coordinator	0.000	0.250	0.000	0.000	0.000
Accountant	0.000	0.000	0.000	0.050	0.050
Accountant I	0.000	0.036	0.050	0.000	0.000
Administrative Assistant	0.050	0.050	0.050	0.000	0.000
Accounting Technician	0.036	0.000	0.000	0.000	0.000
People & Culture Specialist	0.250	0.000	0.000	0.000	0.000
	0.911	0.911	0.675	0.575	0.575



TOWN OF PALM BEACH

People & Culture Department

MEMORANDUM

TO : Kirk W. Blouin, Town Manager

FROM: Gillian Barth, People & Culture Director

CC: Carolyn Stone, Deputy Town Manager
Bob Miracle, Deputy Town Manager

RE: FY27 Budget Highlights for People & Culture

DATE: June 30, 2026

OPEB Trust (Fund 610)

FY2027 Request	\$3,853,812
FY2026 Adopted	\$3,806,608

The overall OPEB Trust expenses are expected to remain flat for FY27. Increases to the stop loss fixed rate are scheduled for 15%. Additionally, the dental claims experience for FY26 rose slightly and is expected to trend slowly up in FY27.

A new broker is in place for the new fiscal year with a slight reduction in fees, which include actuarial fees.

FUND 610: HEALTH INSURANCE TRUST (OPEB)

The Town makes post-employment health care benefits available to retirees and funds a portion of the retiree health insurance benefits. In FY2007, the Town established a Health Insurance Trust for the funding of these benefits. The trust was established with an initial deposit of \$16,000,000 transferred from the reserves from the Health Insurance Fund. The Town's Investment Advisory Committee oversees the investment of the assets of this trust.

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

Retirees have the ability to elect health and prescription coverage and/or dental insurance through the Town's self-insured plans administered by Cigna.

SUMMARY OF PLAN PROVISIONS

Eligibility

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

Plan Design

Eligible retirees can choose from one of two Cigna plans: Open Access Plus (OAP) or Open Access Plus In-Network (OAPIN). A summary of the significant plan provisions for the plan year that begins on January 1, 2025 are provided below:

Cigna Open Access Plus

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

Cigna Open Access Plus In-Network*

	In-Network
Deductible	N/A
Coinsurance	N/A
Out of Pocket Maximum	\$1,500 Individual, \$3,000 Family
Office Visit Copay	\$20
Inpatient Copay	\$500 per admission
Emergency Room Copay	\$150
Prescription Drugs	\$100 Ded for Non-generic drugs
Retail/Mail Order Copayment	Generic-\$10, Preferred-\$30, Non-Preferred-50% of Cost
Lifetime Maximum	Unlimited

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

Discount Rate

The actuarial analysis assumes a 5.0% annual discount rate.

Required Monthly Contributions

Contribution amounts are determined by the medical plan chosen. Contributions are required to both retiree and dependent coverage. The premium cost sharing between retirees and the Town ranges from 50% to the maximum charge allowable per state statute for the non-Medicare group.

FUND 610: HEALTH INSURANCE TRUST (OPEB)**Revenue and Expense Summary**

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Budget	% Change
Revenues						
Town Funding	789,128	828,584	896,608	896,607	943,812	5.26%
Retiree Funding	957,555	960,700	1,010,000	967,000	1,010,000	-%
Miscellaneous Revenue	18,780	486,021	-	2,500	-	-%
Investment Income	7,560,133	4,214,872	1,900,000	1,915,000	1,900,000	-%
TOTALS	9,325,596	6,490,177	3,806,608	3,781,107	3,853,812	1.24%
Expenses						
Salaries and Wages	90,999	93,737	94,838	98,772	100,544	6.02%
Employee Benefits	2,222,088	2,866,146	3,132,318	2,625,519	3,152,945	0.66%
Contractual	131,074	138,482	135,292	132,711	128,179	(5.26%)
Commodities	1,337	760	3,252	2,100	3,271	0.58%
TOTALS	2,445,498	3,099,125	3,365,700	2,859,102	3,384,939	0.57%
Total Revenues Over/(Under) Expenses	6,880,098	3,391,052	440,908	922,005	468,873	
Beginning Net Assets	36,885,660	43,765,758	47,156,811	47,156,811	48,078,816	
ENDING NET ASSETS	43,765,758	47,156,811	47,597,719	48,078,816	48,547,689	

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 FY27 projected budget for Retiree Funding is based on trending and actual contributions for FY26

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 FY27 budget includes a lump sum COLA and pay for performance increase.

Employee Benefits

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

Contractual

Includes professional and other contracted services.

Commodities

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

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Director of Finance	0.050	0.000	0.000	0.000	0.000
Director of People & Culture	0.000	0.100	0.100	0.100	0.100
People & Culture Division Director	0.150	0.000	0.000	0.000	0.000
People & Culture Manager	0.050	0.050	0.050	0.050	0.000
Senior People & Culture Generalist	0.000	0.000	0.000	0.300	0.400
Talent Development Officer	0.000	0.050	0.050	0.050	0.000
People & Culture Generalist	0.300	0.300	0.300	0.000	0.000
People & Culture Analyst	0.050	0.000	0.330	0.050	0.050
People & Culture Coordinator	0.050	0.350	0.050	0.330	0.330
Administrative Assistant	0.050	0.050	0.050	0.000	0.000
People & Culture Specialist	0.300	0.000	0.000	0.000	0.000
	1.000	0.900	0.930	0.880	0.880





Appendix

Town of Palm Beach / FY 2027 Proposed Annual Budget





Authorized Positions

Town of Palm Beach / FY 2027 Proposed Annual Budget

Authorized positions

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Town Manager's Office					
Town Manager	1.000	1.000	1.000	1.000	1.000
Deputy Town Manager	1.000	1.750	1.650	1.650	1.650
Assistant Town Manager	0.250	-	-	-	-
Administrative & Communications Manager	-	-	-	1.000	1.000
Town Clerk	1.000	0.500	0.500	0.500	0.500
Administrative Manager	1.000	1.000	1.000	-	-
Communications Coordinator	-	-	0.500	1.000	1.000
Communications Specialist	0.500	0.500	-	-	-
Deputy Town Clerk	1.500	1.000	1.000	1.000	1.000
Clerk Support Specialist	-	-	-	1.000	1.000
Document Management Coordinator	-	-	-	-	1.000
Administrative & Policy Support Assistant	-	-	-	2.000	2.000
Administrative Assistant	2.000	1.000	1.000	-	-
Clerk Support Assistant	-	1.000	1.000	-	-
Administrative Clerk	-	1.000	1.000	-	-
	8.250	8.750	8.650	9.150	10.150
Information Systems					
CIO & Director of Information Technology	-	-	1.000	1.000	1.000
Director of Information Technology	-	1.000	-	-	-
Division Director of Information Technology	1.000	-	-	-	-
GIS Manager	-	1.000	1.000	1.000	1.000
Information Technology Manager	1.000	1.000	1.000	1.000	1.000
Information Technology Security Lead	-	-	1.000	1.000	1.000
IT Project Manager	-	-	1.000	1.000	1.000
Systems Administrator	2.000	2.000	1.000	1.000	1.000
Information Technology Analyst	-	1.000	-	-	-
Information Technology Applications Analyst	-	1.000	1.000	1.000	1.000
Information Technology Solutions Analyst	-	-	1.000	1.000	1.000
IT Solutions Analyst	-	1.000	-	-	-
Information Technology Business Analyst	-	-	1.000	1.000	1.000
GIS Technician	-	1.000	1.000	1.000	1.000
GIS Specialist	-	1.000	-	-	-
Information Technology Public Safety Specialist	1.000	1.000	1.000	1.000	1.000
Information Technology Specialist	1.000	-	1.000	1.000	1.000
Information Technology Services Coordinator	1.000	1.000	1.000	1.000	1.000
GIS Coordinator	1.000	-	-	-	-
Information Technology Applications Specialist	1.000	-	-	-	-
	9.000	12.000	13.000	13.000	13.000
Human Resources					
Assistant Town Manager	0.250	-	-	-	-
Director of People & Culture	-	0.700	0.700	0.700	0.700
People & Culture Division Director	0.600	-	-	-	-
People & Culture Manager	0.900	0.900	0.900	0.900	-
Senior People & Culture Generalist	-	-	-	0.150	1.950
Talent Development Officer	-	0.900	0.900	0.900	-
Communications Coordinator	-	-	0.500	-	-
Communications Specialist	0.500	0.500	-	-	-

Authorized positions (continued)

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
People & Culture Generalist	0.150	0.150	0.150	-	-
People & Culture Analyst	0.900	-	0.350	0.900	0.900
People & Culture Coordinator	0.900	1.050	0.900	0.350	0.350
People & Culture Specialist	0.150	-	-	-	1.000
Administrative Assistant	0.850	0.850	1.850	1.000	-
	5.200	5.050	6.250	4.900	4.900
Finance					
Director of Finance	0.750	-	-	-	-
Division Director of Procurement & Contracts	-	-	-	-	1.000
Controller	-	0.975	1.000	1.000	1.000
Assistant Director of Finance	0.975	-	-	-	-
Procurement & Contracts Manager	1.000	1.000	1.000	1.000	-
Assistant Procurement & Contracts Manager	1.000	1.000	1.000	1.000	1.000
Budget & Payroll Manager	-	-	-	0.950	0.950
Budget Manager	-	0.900	0.950	-	-
Senior Procurement & Contracts Agent	-	1.000	1.000	1.000	1.000
Accountant III	-	2.900	2.900	2.900	2.900
Budget Analyst	0.900	-	-	-	-
Procurement & Contracts Agent	-	2.000	2.000	2.000	2.000
Accountant	2.000	-	-	2.950	2.950
Accountant I	-	2.914	2.950	-	-
Warehouse Coordinator	1.000	1.000	1.000	1.000	1.000
Accounting Technician	2.914	-	-	-	-
Buyer	1.000	-	-	-	-
Junior Buyer	1.000	-	-	-	-
Senior Buyer	1.000	-	-	-	-
	13.539	13.689	13.800	13.800	13.800
Planning and Zoning					
Director of Planning Zoning & Building	0.750	0.750	0.500	0.500	0.500
Assistant Director of PZB	0.400	0.400	0.500	0.500	0.500
Fire Marshal	1.000	1.000	1.000	1.000	1.000
Architectural Review & Historic Preservation Manager	-	-	-	-	0.500
Design & Preservation Manager	-	-	0.750	0.750	-
Planner III	1.000	1.000	1.000	1.000	1.000
Design & Preservation Planner	-	1.400	2.350	2.100	2.100
Planner I	0.500	0.500	0.500	0.500	0.500
Fire Inspector	1.000	1.000	2.000	2.000	2.000
Office Manager	-	-	0.500	1.250	1.250
Administrative Specialist	0.500	0.500	0.500	0.500	0.500
Lead Code Compliance Officer	-	1.000	-	-	-
Lead Code Enforcement Officer	-	-	1.000	1.000	1.000
Zoning Technician	0.500	0.500	0.750	0.750	0.750
Administrative Assistant	-	0.500	1.000	1.000	1.000
Code Compliance Officer I	2.000	1.000	-	-	-
Code Enforcement Officer	-	-	1.000	1.000	1.000
Parking/Code Enforcement Specialist	0.750	0.750	0.750	-	-
Historic Preservation Planner	0.700	-	-	-	-

Authorized positions (continued)

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Administrative Assistant (Part Time)	0.375	0.375	-	-	-
	9.475	10.675	14.100	13.850	13.600
Recreation					
Park Attendant	-	-	-	2.000	2.000
Assistant Town Manager	0.250	-	-	-	-
Director of Recreation	-	0.750	0.750	0.750	0.750
Division Director of Recreation	0.750	-	-	-	-
Assistant Director of Recreation	0.800	0.800	0.800	0.800	0.800
Tennis Manager	-	-	1.000	1.000	1.000
Fitness Supervisor	-	-	-	1.000	1.000
Program Manager	1.000	1.000	1.000	1.000	1.000
Office Manager	-	1.000	1.000	1.000	1.000
Recreation Facilities Maintenance Supervisor	0.800	0.800	0.800	0.800	0.800
Administrative Specialist	-	-	-	0.800	0.800
Recreation Supervisor	1.000	1.000	1.000	-	-
Administrative Assistant	1.800	0.800	0.800	-	-
Crew Foreman	-	-	-	1.000	1.000
Recreation Specialist	2.000	1.000	1.000	2.000	2.000
Pro-Shop Assistant	-	1.000	1.000	1.000	1.000
Maintenance Worker	-	1.000	1.000	1.000	1.000
Maintenance Worker (Part Time)	1.140	0.137	0.097	-	-
Bus Driver (Part Time)	0.304	0.304	0.304	-	-
Activity Leader (Part Time)	0.550	0.552	0.552	-	-
Recreation Center Attendants (Part Time)	0.207	0.216	0.216	-	-
Tennis Attendant (Part Time)	0.845	0.835	0.835	0.835	0.400
	11.446	11.194	12.154	14.985	14.550
Fire-Rescue					
Fire-Rescue Chief	1.000	1.000	1.000	1.000	1.000
Assistant Fire-Rescue Chief	1.000	1.000	1.000	1.000	1.000
Division Chief - EMS Coordinator	1.000	1.000	1.000	1.000	1.000
Division Chief - Training/Safety	1.000	1.000	1.000	1.000	1.000
Battalion Chief	-	-	3.000	3.000	3.000
Battalion/Division Chief	3.000	3.000	-	-	-
Lieutenant/Paramedic	21.000	21.000	21.000	21.000	21.000
FF Driver/Engineer Paramedic	10.000	8.000	9.000	9.000	9.000
Firefighter Emt	-	9.000	6.000	10.000	10.000
Firefighter Paramedic	-	24.000	30.000	27.000	27.000
FF Driver/Engineer EMT	-	1.000	1.000	1.000	1.000
Fleet Manager	0.200	0.200	0.200	0.200	0.200
Office Manager	-	-	-	-	1.000
Supervisor Lifeguard	1.000	1.000	1.000	1.000	1.000
Administrative Specialist	1.000	1.000	1.000	1.000	1.000
Mechanic/PD	0.200	0.200	0.200	0.200	0.200
Administrative Assistant	1.000	1.000	1.000	1.000	-
Lifeguard	5.000	5.000	5.000	5.000	5.000
Lifeguard On-Call	3.000	3.000	3.000	3.000	3.000
Firefighter, Paramedic or EMT	32.000	-	-	-	-
	81.400	81.400	85.400	86.400	86.400

Authorized positions (continued)

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Police					
Police Officer	43.000	46.000	55.000	60.000	60.000
Police Chief	1.000	1.000	1.000	1.000	1.000
Police Major	1.000	1.000	1.000	1.000	1.000
Police Captain	3.000	3.000	3.000	3.000	4.000
Police Lieutenant	4.000	3.000	3.000	3.000	2.000
Police Lieutenant Prof Standards	-	1.000	1.000	1.000	1.000
Police Sergeant	10.000	10.000	12.000	12.000	12.000
Police Officer/Detective	9.000	8.000	-	-	-
Civilian Services Division Manager	1.000	1.000	1.000	1.000	-
Crime Scene Evidence Tech I	-	-	1.000	1.000	2.000
Telecommunications Supervisor Lead	1.000	1.000	1.000	1.000	1.000
Fleet Manager	0.800	0.800	0.800	0.800	0.800
Crime Scene Evidence Manager	1.000	1.000	-	-	-
Telecommunicator Supervisor	4.000	4.000	4.000	4.000	4.000
Telecommunicator	10.000	10.000	10.000	10.000	10.000
Office Manager	-	-	-	0.250	0.250
Crime Scene Evidence Technician	1.000	1.000	-	-	-
Police Fiscal Coordinator	-	-	-	-	1.000
Crime Intelligence Analyst	1.000	1.000	1.000	1.000	1.000
Administrative Specialist	1.000	1.000	1.000	1.000	1.000
Police Administrative Specialist	-	-	-	-	1.000
Mechanic/PD	0.800	0.800	0.800	0.800	0.800
Police Service Aide	-	-	-	6.000	6.000
Digital Crime Scene Tech	-	1.000	-	-	-
Digital Evidence Tech	-	-	1.000	1.000	1.000
Administrative Assistant	3.000	3.000	3.000	3.000	-
Police Records Specialist	2.000	2.000	2.000	2.000	3.000
Parking/Code Enforcement Specialist	0.250	0.250	0.250	-	-
Lead Parking Control Officer	1.000	1.000	-	-	-
Parking Enforcement Officer Lead	-	-	1.000	1.000	1.000
Parking Enforcement Officer	4.000	4.000	7.000	3.000	3.000
	102.850	105.850	110.850	117.850	117.850
Public Works					
Sanitation Supervisor	1.000	1.000	1.000	1.000	1.000
Trash Supervisor	1.000	1.000	1.000	1.000	1.000
Crane Operator	3.000	3.000	3.000	3.000	3.000
Landfill Operator	1.000	1.000	1.000	1.000	1.000
Transfer Station Operator	1.000	1.000	1.000	1.000	1.000
Commercial Recycling Operator	-	-	1.000	1.000	1.000
Equipment Operator II	4.000	4.000	4.000	3.000	3.000
Equipment Operator I	17.000	17.000	17.000	17.000	17.000
Director of Public Works	1.000	1.000	1.000	1.000	1.000
Assistant Director of Public Works	1.000	1.000	1.000	1.000	-
Deputy Director of Public Works	-	-	-	-	1.000
Town Engineer	1.000	1.000	1.000	1.000	1.000
Deputy Town Engineer	-	-	-	1.000	1.000
Project Engineer Senior	1.000	1.000	1.000	1.000	1.000

Authorized positions (continued)

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Water Resources Division Manager	1.000	1.000	1.000	1.000	1.000
Project Engineer	2.000	2.000	2.000	2.000	2.000
Project Engineer Coordinator	-	1.000	-	1.000	1.000
Underground Utilities Easement Acquisition Manager	-	-	1.000	-	-
Facilities Maint Div Manager	1.000	1.000	1.000	1.000	1.000
Services Division Manager	1.000	1.000	1.000	1.000	1.000
Utilities Maintenance Supervisor	1.000	1.000	1.000	1.000	1.000
Utilities Operations Supervisor	-	-	-	1.000	1.000
Electrician Supervisor	1.000	1.000	1.000	1.000	1.000
Fleet Mechanic Supervisor	1.000	1.000	1.000	1.000	1.000
General Maintenance Supervisor	1.000	1.000	1.000	1.000	1.000
Grounds Supervisor	1.000	1.000	1.000	1.000	1.000
Construction & Right-Of-Way Manager	-	1.000	1.000	1.000	1.000
Industrial Electrician Senior	1.000	-	-	-	-
GIS Specialist	1.000	-	-	-	-
Industrial Electrician	1.000	2.000	2.000	2.000	2.000
Right of Way Inspector	1.000	-	-	-	-
Office Manager	1.000	1.000	1.000	1.000	1.000
Public Works Project Coordinator	2.000	2.000	2.000	2.000	2.000
Landscape Foreman	-	-	-	-	1.000
Water Resources Technician II	4.000	5.000	4.000	4.000	4.000
Administrative Specialist	-	-	1.000	-	1.000
Asset Management Data Coordinator	-	-	-	-	1.000
CMMS Coordinator	1.000	-	-	1.000	-
Engineering Support Coordinator	-	1.000	1.000	1.000	1.000
Fleet Mechanic	3.000	3.000	3.000	3.000	3.000
Administrative Assistant	4.000	4.000	3.000	4.000	3.000
Water Resources Technician I	9.000	8.000	9.000	8.000	8.000
Streets/Grounds Maint Tech II	-	-	-	1.000	1.000
Building Maintenance Worker	2.000	2.000	2.000	2.000	2.000
Equipment Operator III	1.000	1.000	-	-	-
Irrigation and Spray Technician	1.000	1.000	1.000	1.000	1.000
Landscaper	-	-	-	-	2.000
Sanitation and Trash Worker	7.000	7.000	7.000	7.000	7.000
	81.000	81.000	81.000	83.000	86.000
Townwide Underground Utilities					
Underground Utilities Easement Acquisition Manager	1.000	-	-	-	-
Administrative Assistant (Part Time)	0.750	-	-	-	-
	1.750	-	-	-	-
Coastal Management					
Coastal Coordinator	-	-	-	1.000	1.000
Coastal Program Manager	1.000	1.000	1.000	-	-
	1.000	1.000	1.000	1.000	1.000
Marina Enterprise Fund					
Deputy Town Manager	-	0.250	0.250	0.250	0.250
Assistant Town Manager	0.250	-	-	-	-
Marina Manager	-	1.000	1.000	1.000	1.000
Assistant Director of Recreation	0.100	0.100	0.100	0.100	0.100

Authorized positions (continued)

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Dockmaster	1.000	1.000	1.000	1.000	1.000
Office Manager	-	-	1.000	-	-
Office Manager/rec	-	-	-	1.000	1.000
Administrative Assistant	1.100	1.100	0.100	-	-
Facilities Maintenance Worker	1.000	1.000	1.000	-	-
Marina Facilities Maintenance Supervisor	-	-	-	1.000	1.000
Recreation Facilities Maintenance Supervisor	0.100	0.100	0.100	0.100	0.100
Administrative Specialist	-	-	-	0.100	0.100
Dock Attendant (Full Time)	-	-	-	-	1.250
Assistant Dockmaster	1.000	-	-	-	-
Dock Attendant (Part Time)	-	1.125	1.125	1.800	1.400
	4.550	5.675	5.675	6.350	7.200
Par 3 Golf Course					
Director of Recreation	-	0.250	0.250	0.250	0.250
Division Director of Recreation	0.250	-	-	-	-
Golf Manager	1.000	1.000	1.000	1.000	1.000
Assistant Director of Recreation	0.100	0.100	0.100	0.100	0.100
Golf Course Superintendent	1.000	1.000	1.000	1.000	1.000
Assistant Golf Manager	-	-	1.000	1.000	1.000
Assistant Golf Course Superintendent	-	-	1.000	1.000	1.000
Crew Foreman/Irrigation Specialist	1.000	1.000	-	-	-
Golf Course Agronomics & Operations Coordinator	-	-	-	-	1.000
Recreation Facilities Maintenance Supervisor	0.100	0.100	0.100	0.100	0.100
Administrative Specialist	-	-	-	0.100	0.100
Golf Operations Supervisor	1.000	1.000	-	-	-
Golf Course Mechanic	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	0.100	0.100	0.100	-	-
Irrigation and Spray Technician	-	1.000	1.000	1.000	-
Pro-Shop Assistant	1.000	2.000	2.000	2.000	2.000
Maintenance Associate	1.000	-	-	-	-
Golf Course Associate (Part Time)	0.290	-	-	-	-
Maintenance Associate (Part Time)	0.750	-	-	-	-
	8.590	8.550	8.550	8.550	8.550
Building Enterprise Fund					
Director of Planning Zoning & Building	0.250	0.250	0.500	0.500	0.500
Assistant Director of PZB	0.600	0.600	0.500	0.500	0.500
Senior Civil Engineer	-	-	-	1.000	1.000
Architectural Review & Historic Preservation Manager	-	-	-	-	0.500
Civil Engineer	1.000	1.000	1.000	1.000	-
Project Engineer	-	-	-	1.000	1.000
Town Clerk	-	0.500	0.500	0.500	0.500
Design & Preservation Manager	-	1.000	0.250	0.250	-
Planner II	1.000	1.000	-	-	-
Building Inspector III	1.000	1.000	1.000	1.000	1.000
Building Inspector II	3.000	3.000	3.000	3.000	3.000
Design & Preservation Planner	-	0.600	0.650	0.900	0.900
GIS Analyst	-	1.000	1.000	1.000	1.000
Combination Plan Reviewer Sr	1.000	1.000	1.000	1.000	1.000

Authorized positions (continued)

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Right of Way Plans Examiner & Inspector	-	-	-	-	1.000
Building Plan Reviewer	-	-	-	-	1.000
Planner I	0.500	0.500	0.500	0.500	0.500
Office Manager	-	-	0.500	0.500	0.500
Business Services Supervisor	1.000	1.000	1.000	1.000	1.000
Deputy Town Clerk	0.500	-	-	-	-
Administrative Specialist	0.500	0.500	0.500	0.500	0.500
Development Geoprocessor Technician	1.000	1.000	-	-	-
Document Management Coordinator	-	-	1.000	1.000	-
Zoning Technician	0.500	0.500	0.250	0.250	0.250
Administrative Assistant	1.000	0.500	1.000	1.000	1.000
Code Enforcement Officer	-	-	4.000	4.000	4.000
Construction Site Monitor	4.000	4.000	-	-	-
Development Permit Tech Sr	1.000	1.000	1.000	1.000	1.000
Development Permit Technician	0.375	0.375	1.000	1.000	1.000
Historic Preservation Planner	0.300	-	-	-	-
	18.525	20.325	20.150	22.400	22.650
Self Insurance Fund - Risk					
Deputy Town Manager	-	-	0.075	0.075	0.075
Director of Finance	0.100	-	-	-	-
Risk Manager	1.000	1.000	1.000	1.000	1.000
Accountant I	-	0.050	-	-	-
Accounting Technician	0.050	-	-	-	-
	1.150	1.050	1.075	1.075	1.075
Self Insurance Fund - Health					
Director of People & Culture	-	0.100	0.100	0.100	0.100
People & Culture Division Director	0.150	-	-	-	-
People & Culture Manager	0.050	0.050	0.050	0.050	-
Senior People & Culture Generalist	-	-	-	0.300	0.400
Talent Development Officer	-	0.050	0.050	0.050	-
People & Culture Generalist	0.300	0.300	0.300	-	-
People & Culture Analyst	0.050	-	0.320	0.050	0.050
People & Culture Coordinator	0.050	0.350	0.050	0.320	0.320
Administrative Assistant	0.050	0.050	0.050	-	-
People & Culture Specialist	0.300	-	-	-	-
	0.950	0.900	0.920	0.870	0.870
Retirement Fund					
Deputy Town Manager	-	-	0.025	0.025	0.025
Director of Finance	0.100	-	-	-	-
Director of People & Culture	-	0.100	0.100	0.100	0.100
People & Culture Division Director	0.100	-	-	-	-
Controller	-	0.025	-	-	-
Assistant Director of Finance	0.025	-	-	-	-
Budget & Payroll Manager	-	-	-	0.050	0.050
Budget Manager	-	0.100	0.050	-	-
Senior People & Culture Generalist	-	-	-	0.250	0.250
Accountant III	-	0.100	0.100	0.100	0.100
People & Culture Generalist	0.250	0.250	0.250	-	-

Authorized positions (continued)

Full Time Equivalent Employees	FY2023	FY2024	FY2025	FY2026	FY2027
Budget Analyst	0.100	-	-	-	-
People & Culture Coordinator	-	0.250	-	-	-
Accountant	-	-	-	0.050	0.050
Accountant I	-	0.036	0.050	-	-
Administrative Assistant	0.050	0.050	0.050	-	-
Accounting Technician	0.036	-	-	-	-
People & Culture Specialist	0.250	-	-	-	-
	0.911	0.911	0.625	0.575	0.575
OPEB Trust					
Director of Finance	0.050	-	-	-	-
Director of People & Culture	-	0.100	0.100	0.100	0.100
People & Culture Division Director	0.150	-	-	-	-
People & Culture Manager	0.050	0.050	0.050	0.050	-
Senior People & Culture Generalist	-	-	-	0.300	0.400
Talent Development Officer	-	0.050	0.050	0.050	-
People & Culture Generalist	0.300	0.300	0.300	-	-
People & Culture Analyst	0.050	-	0.330	0.050	0.050
People & Culture Coordinator	0.050	0.350	0.050	0.330	0.330
Administrative Assistant	0.050	0.050	0.050	-	-
People & Culture Specialist	0.300	-	-	-	-
	1.000	0.900	0.930	0.880	0.880
Grand Total	360.586	368.919	384.129	398.635	403.050





Resolutions

Town of Palm Beach / FY 2027 Proposed Annual Budget

RESOLUTION NO. 71-2026

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 2.6110 FOR THE TENTATIVE FISCAL YEAR 2027 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 2.4094 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 2027 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 2027 commencing on October 1, 2026; and

WHEREAS, the Town Council met on July 16, 2026, 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 2027 commencing on October 1, 2026, 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 x.xxx necessary to provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2027 General Fund Budget is hereby approved.

Section 3: The computed rolled-back millage rate of x.xxxx to be provided to the Property Appraiser in accordance with F.S. 200.065 is hereby approved.

Section 4: The date, time and place of the first budget hearing to consider the proposed millage rate and tentative budget shall be September 8, 2026, 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 17, 2026, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 6: The Town Manager is hereby directed to do all things necessary to comply with the requirements of F.S. 200.065, including, but not limited to, the transmittal of the tentative taxing authority decisions contained within this resolution to the Property Appraiser's Office in the appropriate format required.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled on July 16, 2026.

Danielle H. Moore, Mayor

Edward A. Cooney, Town Council President

Lewis S.W. Crampton, Council President
Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Nicki McDonald, Town Council Member

Kelly Churney, CMC, Town Clerk

Bridget Moran, Town Council Member



RESOLUTION NO. 71-2026

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 2.6110 FOR THE TENTATIVE FISCAL YEAR 2027 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 2.4094 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 2027 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 2027 commencing on October 1, 2026; and

WHEREAS, the Town Council met on July 16, 2026, 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 2027 commencing on October 1, 2026, for the purpose of making the necessary taxing authority decisions relative to the requirements of F.S. 200.065.

NOW, THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL of the Town of Palm Beach, Palm Beach County, Florida, as follows:

Section 1: The foregoing recitals are hereby ratified and confirmed.

Section 2: The proposed Operating Millage Rate of 2.6110 necessary to provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2027 General Fund Budget is hereby approved.

Section 3: The computed rolled-back millage rate of 2.4094 to be provided to the Property Appraiser in accordance with F.S. 200.065 is hereby approved.

Section 4: The date, time and place of the first budget hearing to consider the proposed millage rate and tentative budget shall be September 8, 2026, 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 17, 2026, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 6: The Town Manager is hereby directed to do all things necessary to comply with the requirements of F.S. 200.065, including, but not limited to, the transmittal of the tentative taxing authority decisions contained within this resolution to the Property Appraiser's Office in the appropriate format required.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled on July 16, 2026.

Danielle H. Moore, Mayor

Edward A. Cooney, Town Council President

Lewis S.W. Crampton, Council President
Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Nicki McDonald, Town Council Member

Kelly Churney, CMC, Town Clerk

Bridget Moran, Town Council Member

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 16, 2026

To: Town Council

Via: Carolyn Stone, Deputy Town Manager – Business Enterprise and Culture

From: Mark Bresnahan, Director of Recreation

Re: A Resolution of the Town Council of the Town Of Palm Beach, Palm Beach County, Florida, Amending Golf Fees for Fiscal Year 2026.
72-2026

Date: 6/12/2026

The proposed FY26 fee schedule includes recommended increases in all areas - golf, tennis, and recreation center fees.

GOLF

The proposed golf green fees have minor increases based on dynamic pricing. These fees were reviewed with Club Caddie, the provider of POS and electronic tee time sheets. Riding cart rentals were increased across the board while establishing an all-year rate. Practice range buckets were moderately increased. Dynamic pricing will be used to maximize revenue and increase play during underutilized times.

TENNIS

The proposed fee schedule for tennis operations includes an increase in all annual and seasonal passes while maintaining a 60% difference for residents versus non-residents in juniors and a 122% difference in adults. Daily court passes will increase 5% for adults and remained the same for juniors.

MANDEL RECREATION CENTER

Staff is recommending an increase to one of the rental fee classifications. Rental of the front lawn will increase by \$25 per hour. Staffing fees will also increase by \$5 per hour for all rentals. Proposed fees for the fitness center include increasing fees as follows:

- Annual Pass - \$40.00 increase for a single; \$60.00 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 - \$30.00 increase for a single; \$60.00 increase for two residents of the same household.

- Daily Pass - \$5 increase for resident daily and for resident guest fee.
- Guest Trainer Fee - No increase

cc: Kirk Blouin, Town Manager
Rance Gaede, Assistant Director of Recreation
Tony Chateauvert, Golf Manager

STRATEGIC PLAN

Strategic Priorities:

Governmental Leadership and Innovation

Strategic Focus Areas:

Sound Fiscal Management

FUNDING

Operating

RESOLUTION NO. 72-2026

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING GOLF FEES FOR FISCAL YEAR 2026.

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; and

WHEREAS, the Recreation Advisory Commission unanimously supported the recommendation at its April 23, 2026 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 regular, adjourned session of the Town Council of the Town of Palm Beach assembled on July 16, 2026.

Danielle H. Moore, Mayor

Edward A. Cooney, Town Council President

Lewis S.W. Crampton, Council President
Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Nicki McDonald, Town Council Member

Kelly Churney, CMC, Town Clerk

Bridget Moran, Town Council Member

Recreation Department - FY 2027 Proposed Fee Schedule - Golf

Fee Classification	FY-26 Approved	FY-27 Proposed	FY-26 Approved	FY-27 Proposed	Resident
(December 1 to April 30)	Nonresident	Nonresident	Resident	Resident	% difference
Green Fee	\$ 76.00	\$ 80.00	\$ 57.00	\$ 60.00	33%
Green Fee (after 3:30 p.m. or 9 holes)	\$ 57.00	\$ 60.00	\$ 44.00	\$ 45.00	33%
Junior Green Fee	\$ 49.00	\$ 52.00	\$ 38.00	\$ 40.00	30%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$ 41.00	\$ 43.00	\$ 32.00	\$ 33.00	30%

Fee Classification	FY-26 Approved	FY-27 Proposed	FY-26 Approved	FY-27 Proposed	Resident
Shoulder Season (November 1 - 30 and May 1 - 30)	Nonresident	Nonresident	Resident	Resident	% difference
Green Fee	\$65.00	\$69.00	\$49.00	\$ 52.00	33%
Green Fee (after 3:30 p.m. or 9 holes)	\$48.00	\$51.00	\$37.00	\$ 39.00	31%
Junior Green Fee	\$44.00	\$46.00	\$34.00	\$ 35.00	31%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$35.00	\$37.00	\$27.00	\$ 28.00	30%

Fee Classification	FY-26 Approved	FY-27 Proposed	FY-26 Approved	FY-27 Proposed	Resident
Summer Season (June 1 to October 31)	Nonresident	Nonresident	Resident	Resident	% difference
Green Fee	\$ 43.00	\$ 44.00	\$ 33.00	\$ 33.00	33%
Green Fee (after 3:30 pm or 9 Holes)	\$ 35.00	\$ 36.00	\$ 27.00	\$ 27.00	33%
Junior Green Fee	\$ 33.00	\$ 34.00	\$ 25.00	\$ 25.00	36%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$ 29.00	\$ 30.00	\$ 22.00	\$ 22.00	36%

Fee Classification	FY-26 Approved	FY-26 Approved	FY-27 Proposed
	Winter & Shoulder Rate	Summer Rate	All Year Rate
Other Fees			
Riding Cart - Single - Non-Resident	\$ 22.00	\$ 17.00	\$ 23.00
Riding Cart - Single - Resident	\$ 18.00	\$ 14.00	\$ 19.00
Riding Cart - 9 Holes - Non-Resident	\$ 16.00	\$ 13.00	\$ 17.00
Riding Cart - 9 Holes - Resident	\$ 12.00	\$ 10.00	\$ 13.00
Pull Cart	\$ 8.00	\$ 8.00	\$ 8.00
Pull Cart - 9 Holes	\$ 8.00	\$ 8.00	\$ 8.00
Rider Fee	\$ 14.00	\$ 12.00	\$ 14.00

Practice Range	FY-26 Approved	FY-27 Proposed
Small Bucket	\$ 10.00	\$ 11.00
Medium Bucket	\$ 16.00	\$ 17.00
Large Bucket	\$ 20.00	\$ 22.00
12 Large Bucket Program	\$ 192.00	\$ 202.00

Club Rentals	FY-26 Approved	FY-27 Proposed
Rental Clubs (Adult)	\$ 38.00	\$ 40.00
Rental Clubs (9 holes or Youth)	\$ 27.00	\$ 28.00

Fee Classification	FY-26 Approved	FY-27 Proposed
Annual Passes (for residents only)	Resident	Resident
Annual Pass - Single	\$ 3,200.00	\$ 3,500.00
Annual Pass - Double	\$ 4,800.00	\$ 5,250.00
Annual Pass - Junior	\$ 2,250.00	\$ 2,400.00

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

upd March 26, 2026

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 16, 2026

To: Town Council

Via: Kirk Blouin, Town Manager

From: Carolyn Stone, Deputy Town Manager for Business Enterprise and Culture

Re: A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Establishing Marina Annual and Transient Dockage Rates for the Fiscal Year 2026.
73-2026

Date: 6/12/2026

The FY27 fee schedule proposes raising annual and winter leases by 3% for slips 60–130 feet and 200 feet, and by 1% for slips 145, 150, and 214–295 feet. Summer monthly leases will go up 26% for 200-foot slips and 31% for slips 214–295 feet.

STRATEGIC PLAN

Strategic Priorities:

Governmental Leadership and Innovation

Strategic Focus Areas:

Sound Fiscal Management

FUNDING

Operating

RESOLUTION NO. 73-2026

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, ESTABLISHING MARINA ANNUAL AND TRANSIENT DOCKAGE RATES FOR THE FISCAL YEAR 2026.

WHEREAS, the the Town of Palm Beach conducted their annual evaluation of the fee schedule for the Palm Beach Marina; and

WHEREAS, the staff has made recommendations to amend fees at the 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 list of Marina 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 on July 16, 2026.

Danielle H. Moore, Mayor

Edward A. Cooney, Town Council President

Lewis S.W. Crampton, Council President
Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Nicki McDonald, Town Council Member

Kelly Churney, CMC, Town Clerk

Bridget Moran, Town Council Member

2027 Marina Rates

Includes FY27 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
FY2027 Proposed	\$ 2.90	\$ 2.90	\$ 3.15	\$ 3.15	\$ 3.15	\$ 4.45	\$ 4.45	\$ 4.45	\$ 4.45	\$ 4.45	\$ 4.70	\$ 4.70	\$ 5.15	\$ 5.30	\$ 5.30	\$ 5.30	\$ 5.30
FY2026 Approved	\$ 2.80	\$ 2.80	\$ 3.05	\$ 3.05	\$ 3.05	\$ 4.30	\$ 4.30	\$ 4.30	\$ 4.30	\$ 4.30	\$ 4.65	\$ 4.65	\$ 5.00	\$ 5.25	\$ 5.25	\$ 5.25	\$ 5.25

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
FY2027 Proposed	\$ 6.80	\$ 6.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 10.60	\$ 10.60	\$ 10.60	\$ 10.60	\$ 10.60	\$ 10.85	\$ 10.85	\$ 12.25	\$ 12.60	\$ 12.60	\$ 12.60	\$ 12.60
FY2026 Approved	\$ 6.60	\$ 6.60	\$ 7.60	\$ 7.60	\$ 7.60	\$ 10.30	\$ 10.30	\$ 10.30	\$ 10.30	\$ 10.30	\$ 10.75	\$ 10.75	\$ 11.90	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50

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
FY2027 Proposed	\$ 5.45	\$ 5.45	\$ 6.30	\$ 6.30	\$ 6.30	\$ 8.45	\$ 8.45	\$ 8.45	\$ 8.45	\$ 8.45	\$ 8.70	\$ 8.70	\$ 9.80	\$ 10.10	\$ 10.10	\$ 10.10	\$ 10.10
FY2026 Approved	\$ 5.30	\$ 5.30	\$ 6.10	\$ 6.10	\$ 6.10	\$ 8.20	\$ 8.20	\$ 8.20	\$ 8.20	\$ 8.20	\$ 8.60	\$ 8.60	\$ 9.50	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00

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
FY2027 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
FY2026 Approved	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 4.25	\$ 4.25	\$ 5.50	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75

TRANSIENT SUMMER MONTHLY (June 1 - September)

Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2027 Proposed	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.60	\$ 2.60	\$ 2.60	\$ 2.60	\$ 2.60	\$ 3.40	\$ 3.40	\$ 4.40	\$ 4.60	\$ 4.60	\$ 4.60	\$ 4.60
FY2026 Approved	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 3.45	\$ 3.45	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50

Electricity Rates

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

RESOLUTION NO. 74-2026

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING RECREATION DEPARTMENT FEES FOR FISCAL YEAR 2026.

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; and

WHEREAS, the Recreation Advisory Commission unanimously supported the recommendation at its April 23, 2026 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 on July 16, 2026.

Danielle H. Moore, Mayor

Edward A. Cooney, Town Council President

Lewis S.W. Crampton, Council President
Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Nicki McDonald, Town Council Member

Kelly Churney, CMC, Town Clerk

Bridget Moran, Town Council Member

Recreation Department - FY 2027 Proposed Fee Schedule
Mandel Recreation Center

Fitness Center

Fee Classifications	FY-26 Approved	FY-27 Proposed
3 Month Passes		
Resident Adult	\$ 320.00	\$ 350.00
Resident 2 Adult (same household)	\$ 480.00	\$ 540.00
Monthly Passes		
Resident Adult	\$ 170.00	\$ 185.00
Resident 2 Adult (same household)	\$ 260.00	\$ 285.00
Annual Passes		
Resident Adult	\$ 550.00	\$ 590.00
Resident 2 Adult (same household)	\$ 840.00	\$ 900.00
Daily Passes		
Resident Adult	\$ 40.00	\$ 45.00
Resident Guest Fee	\$ 55.00	\$ 60.00
Guest Trainer Fee		
Resident Adult	\$ 45.00	\$ 45.00

Rental Fees

Fee Classifications	FY-26 Approved	FY-27 Proposed
Class Room	\$60/hr.	\$60/hr.
GroupX, Game Room, or Afterschool Room (includes patio)	\$140/hr.	\$140/hr.
Gymnasium/equivalent size	\$240/hr	\$240/hr
Front lawn	\$300/hr.	\$325/hr.
Outdoor Patio	Included with GroupX/Game Room	Included with GroupX/Game Room
Deposits	Minimum \$300 refundable	Minimum \$300 refundable
Set-up	\$100 flat fee	\$100 flat fee
Clean-up	\$60/hr.	\$65/hr.
Additional Staff	\$60/hr.	\$65/hr.
Minimum Hours	3 hours	3 hours
Requests Due by	30 days prior	30 days prior

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

Upd March 24, 2026

Recreation Department - FY 2027 Proposed Fee Schedule
Tennis Division

Fee Classifications	FY-26 Approved	FY-27 Proposed	FY-26 Approved	FY-27 Proposed	Resident % difference
Annual Passes	Resident	Resident	Non-resident	Non-resident	
Resident Junior	\$ 310	\$ 340	\$ 530	\$ 545	60%
Resident Adult	\$ 715	\$ 785	\$ 1,695	\$ 1,745	122%
Resident 2 Adults, (same household)	\$ 995	\$ 1,090	\$ 2,420	\$ 2,490	128%
Resident Family (up to 5 for family household)	\$ 1,365	\$ 1,500	\$ 2,995	\$ 3,085	106%
Seasonal Passes (from date of purchase)	Resident	Resident	Non-resident	Non-resident	% difference
Resident Junior	\$ 220	\$ 240	\$ 380	\$ 390	63%
Resident Adult	\$ 500	\$ 545	\$ 1,200	\$ 1,240	128%
Resident 2 Adults (same household)	\$ 700	\$ 765	\$ 1,650	\$ 1,700	122%
Resident Family (up to 5 for family household)	\$ 1,000	\$ 1,100	\$ 2,100	\$ 2,165	97%
Daily Court Passes	Resident	Resident	Non-resident	Non-resident	% difference
Resident Junior	\$ 14	\$ 14	\$ 19	\$ 19	36%
Resident Adult	\$ 20	\$ 21	\$ 27	\$ 28	33%
Daily Court Passes (Happy Hour 12:30-5pm)	Resident	Resident	Non-resident	Non-resident	% difference
Resident Junior	\$ 11	\$ 11	\$ 15	\$ 16	45%
Resident Adult	\$ 16	\$ 16	\$ 21	\$ 22	38%
Court Rental Fees					
Court Rental Fee (1.5 hr block- during operating hours)	\$125	\$125			
Court Rental Fee (1 hr block during non-operating hours, required staffing fee included)	\$150	\$150			

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

3/24/2026

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 16, 2026

To: Town Council

Via: Kirk Blouin, Town Manager

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

Re: A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Relating To The Worth Avenue Improvement Project; Providing Authority, Purpose And Definitions And Interpretation; Providing Certain Findings; Establishing A Public Hearing To Consider Approval Of The Assessment Rolls And Reimposition Of The Maintenance Assessments And Their Collection Pursuant To The Uniform Assessment Collection Act; Directing The Provision Of Notice; Providing For Collection Of The Improvement Assessments And Preparation Of An Updated Improvement Assessment Roll; Establishing The Estimated Maintenance Cost And Providing For Imposition Of Maintenance Assessments For The Fiscal Year Beginning October 1, 2026; Directing Preparation Of An Updated Maintenance Assessment Roll; Directing The Method Of Collection; Providing For Revisions To Assessments; Providing Conflicts, Severability, And An Effective Date.
75-2026

Date: 6/18/2026

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 75-2026, which is the preliminary assessment resolution for the proposed improvement (debt service) and maintenance assessments for the Worth Avenue Commercial District Assessment Area in FY2027.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY2027 proposed capital and maintenance assessments for the Worth Avenue Commercial District Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 75-2026 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice and by letter from the Town issued in late August of this year.

The Worth Avenue Commercial District net improvement and maintenance assessment for FY2027 has been calculated as follows:

Cost Description	
Original Principal	14,770,000.00
Outstanding Principal	7,960,000.00
Scheduled Principal Payment	420,000.00
Scheduled Interest Payment	293,888.00
Bond Compliance Reporting Fees	3,825.00
Estimated Maintenance Expenses 10/1/26-9/30/27	640,370.00
Estimated Attorney Fees	1,000.00
Estimated Postage	100.00
Estimated PB Post Advertisement	1,400.00
Property Appraiser Administrative Fees	150.00
Use of Accumulated Fund balance	(20,000.00)
Offsetting Revenue (\$5K Garden Club, \$5 K Interest)	(10,000.00)
FY2027 Total Net Assessment	\$ 1,330,733.00

To employ a defensible assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements or costs related to the improvements, we again used the methodology developed in 2010 by Special District Services, which was previously found by the Town Council to provide benefits from the improvements that were/are in proportion to the assessments to be allocated to each benefited property and that the apportionment of the special benefits to each benefited property is fair and reasonable.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2027 is \$150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by a like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional 5 percent is attributable as follows:

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

After adding these multipliers to the Town's proposed FY2027 net assessment of \$1,330,733.00 and incorporating the accumulated rounding adjustment of \$41.31, the gross total assessment is \$1,397,313.08.

Resolution No. 75-2026 formally initiates the process to implement the intended assessments for FY2027. The resolution describes the property to be assessed, the improvements and related services to be provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on September 8, 2026.

Resolution No. 75-2026 is attached hereto. The FY2027 Preliminary Assessment Roll and estimated assessments for this project are indicated in Appendix C of Resolution No. 75-2026. These estimates are subject to change as all items associated with the assessment are finalized for the property owner's notice and the Final Assessment Resolution to be considered in September.

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

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the properties benefiting from the project improvements as opposed to all property owners in the Town.

TOWN ATTORNEY REVIEW

Resolution No. 75-2026 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Jason Debrincat, Director of Public Works
Heather Encinosa, Esq.

STRATEGIC PLAN

Strategic Priorities:

Community Culture and Character

Strategic Focus Areas:

Sound Fiscal Management

Quality of Life

Collaborative Town Government

FUNDING

Operating

RESOLUTION NO. 75-2026

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE WORTH AVENUE IMPROVEMENT PROJECT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS AND INTERPRETATION; PROVIDING CERTAIN FINDINGS; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLLS AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; PROVIDING FOR COLLECTION OF THE IMPROVEMENT ASSESSMENTS AND PREPARATION OF AN UPDATED IMPROVEMENT ASSESSMENT ROLL; ESTABLISHING THE ESTIMATED MAINTENANCE COST AND PROVIDING FOR IMPOSITION OF MAINTENANCE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING PREPARATION OF AN UPDATED MAINTENANCE ASSESSMENT ROLL; DIRECTING THE METHOD OF COLLECTION; PROVIDING FOR REVISIONS TO ASSESSMENTS; PROVIDING CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

NOW, THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL of the Town of Palm Beach, Palm Beach County, Florida, as follows:

Section 1: AUTHORITY.

This resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"); the Initial Assessment Resolution (Resolution No. 74-10), the Final Assessment Resolution (Resolution No. 98-10); Article VIII, Section 2, Florida Constitution, sections 166.021 and 166.041, Florida Statutes, the Town of Palm Beach Charter, and other applicable provisions of law.

Section 2: PURPOSE AND DEFINITIONS.

(A) This resolution initiates the annual process for updating the Improvement and Maintenance Assessment Rolls and directing the continued collection of Improvement Assessments and reimposition of Maintenance Assessments within the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2026 (hereinafter the "Preliminary Rate Resolution").

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

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

correlative words of the other gender, unless the sense indicates otherwise.

Section 4: FINDINGS.

The legislative determinations embodied in the Code, the Initial Assessment Resolution, and the Final Assessment Resolution are affirmed and incorporated herein by reference.

Section 5: PUBLIC HEARING.

There is hereby established a public hearing to be held by the Town Council at 5:01 pm on September 8, 2026, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Maintenance Assessments, approval of the Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Improvement Assessments and Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

Section 6: NOTICE BY PUBLICATION.

Upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Sections 90-64 and 90-84 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 18, 2026.

Section 7: NOTICE BY MAIL.

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sections 90-65 and 90-85 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 18, 2026.

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

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 7 also fulfills the requirements of paragraph (A) of this Section 7, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

IMPROVEMENT ASSESSMENTS

Section 8: ANNUAL ASSESSMENTS TO FUND WORTH AVENUE IMPROVEMENT PROJECT.

(A) The Tax Parcels included in the updated Improvement Assessment Roll are hereby found to be specially benefited by construction of the Worth Avenue Improvement Project in the amount of the maximum annual Improvement Assessment set forth in the Improvement Assessment Roll. The methodology for computing annual Improvement Assessments described in the Initial Assessment Resolution is confirmed.

(B) The Improvement Assessments have been imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year in which Obligations are outstanding in the amount of the maximum annual Improvement Assessment. The Improvement Assessments for each Fiscal Year constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Section 90-50 of the Code.

Section 9: UPDATED IMPROVEMENT ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Improvement Assessment Roll in the manner provided in Section 90-83 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with the Initial Assessment Resolution.

(B) The updated Improvement Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Improvement Assessment Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt "home addresses" may not be described in the Improvement Assessment Roll due to the provisions of pursuant to Section 119.071(4), Florida Statutes, all Tax Parcels within the Worth Avenue Assessment Area are included on the Improvement Assessment Roll.

Section 10: APPLICATION OF IMPROVEMENT ASSESSMENT PROCEEDS.

Proceeds from the Improvement Assessments received during each Fiscal Year shall be applied by the Town for payment of the Improvement Assessment Collection Costs, payment of any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the Obligations, and payment of principal due on the Obligations.

Section 11: ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Aesthetic Infrastructure Improvements and the Basic Infrastructure Improvements is \$643,675.06 for the Fiscal Year beginning on October 1, 2026.

1. The estimated EVU Maintenance Cost allocated to the Aesthetic Infrastructure Improvements is \$519,428.60.
2. The estimated Land Area Maintenance Cost allocated to the Basic Infrastructure

Improvements is \$124,246.45.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Worth Avenue Assessment Area.

Section 12: ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels included in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Worth Avenue Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The Maintenance Assessments shall be imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Section 90-50 of the Code.

Section 13: COMPUTATION OF MAINTENANCE ASSESSMENTS.

The annual Maintenance Assessments shall be computed for each Tax Parcel located in Worth Avenue Assessment Area in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

Section 14: UPDATED MAINTENANCE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Maintenance Assessment Roll in the manner provided in Section 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) The estimate of Maintenance Cost and the updated Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Maintenance Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt "home addresses" may not be described in the Maintenance Assessment Roll due to the provisions of pursuant to Section 119.071(4), Florida Statutes, all Tax Parcels within the Worth Avenue Assessment Area are included on the Maintenance Assessment Roll.

GENERAL

Section 15: METHOD OF COLLECTION.

The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

Section 16: CONFLICTS

All resolutions or parts of resolutions in conflict with any of the provisions of this Preliminary Rate Resolution are hereby repealed to the extent of any conflict.

Section 17: SEVERABILITY.

If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

Section 18: REVISIONS TO ASSESSMENTS.

If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Worth Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

Section 19: EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled on 16th day of July, 2026.

Danielle H. Moore, Mayor

Edward A. Cooney, Town Council President

Lewis S.W. Crampton, Council President
Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Nicki McDonald, Town Council Member

Kelly Churney, CMC, Town Clerk

Bridget Moran, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 18, 2026

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE WORTH AVENUE ASSESSMENT AREA TO PROVIDE FOR THE WORTH AVENUE IMPROVEMENT PROJECT AND OTHER RELATED SERVICES

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of maintenance of the Worth Avenue Improvement Project within the boundaries of the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2026, and future fiscal years, and approval of the non-ad valorem capital assessment roll for the construction of the Worth Avenue Improvement Project and the assessment roll for the maintenance thereof.

The hearing will be held at 5:01p.m. on September 8, 2026, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

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

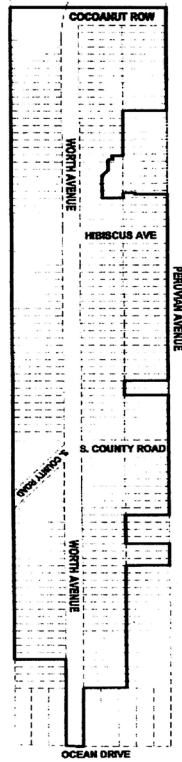
The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution No. 74-10). A more specific description of the improvements and maintenance activities

and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 74-10) and Final Assessment Resolution (Resolution No. 98-2010). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the capital assessments in thirty (30) annual installments, the first of which was included on the ad valorem tax bill to be mailed in November 2010. The Town Council intends to impose and collect the maintenance assessments on an annual basis. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council's action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

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

MAP OF ASSESSMENT AREA



**TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA**

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

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

TOWN OF PALM BEACH, FLORIDA NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS NOTICE DATE: AUGUST 18, 2026
--

**Owner Name
Address
City, State Zip**

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

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the design, construction and installation, of the Worth Avenue Improvement Project has been imposed on your property and an accompanying annual assessment for maintenance of the Worth Avenue Improvement Project using the tax bill collection method may be levied on your property contained within the Worth Avenue Assessment Area for the fiscal year October 1, 2026 - September 30, 2027 and future fiscal years. You are receiving this notice due to changes in the rates of assessment or changes in the assessment units assigned to your property. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Worth Avenue Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total annual assessment revenue related to the Improvement Assessment to be collected within the Worth Avenue Assessment Area is estimated to be \$ 753,638.02. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Worth Avenue Assessment Area is estimated to be \$ 668,875.18. The annual assessment will include your fair share of the principal, interest, administration, project and maintenance costs related to the Worth Avenue Improvement Project and amounts related to administration and collection of assessments.

The assessment for your property is based in part of the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 74-10). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 74-10) Final Assessment Resolution (Resolution No. 98-2010). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total Land Area assigned to the above parcel was _____.

The total number of EVUs (value) assigned to the above parcel was _____.

The maximum annual Improvement Assessment for the above parcel is \$ _____ for the fiscal year commencing on October 1, 2026, and future fiscal years.

The maximum annual Maintenance Assessment for the above parcel is \$ _____ for the fiscal year commencing on October 1, 2026, and future fiscal years.

A public hearing will be held at 5:01 p.m. on September 8, 2026, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

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

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2026. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town has issued debt to finance this project. This will permit the cost attributable to your property to be amortized and collected as an Improvement Assessment over a period of 30 years beginning in 2010; however, if there are no significant defaults in payments of the assessments, all or part of the last payments may be made from any reserve accounts funded by the bonds. The maintenance assessments will be levied annually.

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

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

APPENDIX C
ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-014-0010	00250-0001	347 WORTH AVE	31,673.14
50-43-43-23-05-014-0031	00250-0002	9 VIA PARIGI	275.89
50-43-43-23-05-014-0241	00250-0003	400 HIBISCUS AVE	16,727.69
50-43-43-23-05-014-0242	00250-0004	301 WORTH AVE	46,557.90
50-43-43-23-05-014-0331	00250-0005	309 WORTH AVE	27,107.66
50-43-43-23-05-014-0391	00250-0006	325 WORTH AVE	12,219.97
50-43-43-23-05-014-0430	00250-0007	331 WORTH AVE	11,189.12
50-43-43-23-05-015-0010	00250-0008	405 HIBISCUS AVE	64,861.28
50-43-43-23-05-015-0280	00250-0010	205 WORTH AVE	52,806.60
50-43-43-23-05-015-0340	00250-0011	219 WORTH AVE	31,415.06
50-43-43-23-05-015-0380	00250-0012	225 WORTH AVE	35,041.51
50-43-43-23-05-015-0420	00250-0013	235 WORTH AVE	15,343.61
50-43-43-23-05-015-0440	00250-0014	237 WORTH AVE	32,518.44
50-43-43-23-05-015-0480	00250-0015	247 WORTH AVE	31,328.12
50-43-43-23-05-016-0010	00250-0017	401 S COUNTY RD	37,193.81
50-43-43-23-05-016-0130	00250-0018	151 WORTH AVE	85,702.73
50-43-43-23-05-016-0380	00250-0019	125 WORTH AVE	89,880.41
50-43-43-23-05-016-0600	00250-0020	411 S COUNTY RD	36,879.06
50-43-43-23-05-017-0010	00250-0086	150 WORTH AVE	213,558.85
50-43-43-23-05-018-0010	00250-0022	256 WORTH AVE	39,773.52
50-43-43-23-05-018-0050	00250-0023	224 WORTH AVE	110,911.83
50-43-43-23-05-018-0170	00250-0024	222 WORTH AVE	22,988.02
50-43-43-23-05-018-0190	00250-0025	216 WORTH AVE	28,247.42
50-43-43-23-05-018-0212	00250-0026	212 WORTH AVE	8,150.02
50-43-43-23-05-018-0230	00250-0027	204 WORTH AVE	74,984.62
50-43-43-23-05-019-0010	00250-0028	350 WORTH AVE	27,758.75
50-43-43-23-05-019-0200	00250-0029	312 WORTH AVE	10,701.24
50-43-43-23-05-019-0220	00250-0030	306 WORTH AVE	33,144.76
50-43-43-26-14-000-0010	00250-0031	175 WORTH AVE	16,004.07
50-43-43-26-14-000-0020	00250-0032	175 WORTH AVE	8,984.22
50-43-43-26-14-000-0030	00250-0033	175 WORTH AVE	8,339.08
50-43-43-27-62-000-0010	00250-0034	329 WORTH AVE	4,828.84
50-43-43-27-62-000-0020	00250-0035	329 WORTH AVE	4,377.09
50-43-43-27-62-000-0030	00250-0036	329 WORTH AVE	4,958.78
50-43-43-27-62-000-0040	00250-0037	329 WORTH AVE	1,085.14
50-43-43-27-62-000-0050	00250-0038	329 WORTH AVE	1,794.68
50-43-43-27-62-000-0060	00250-0039	329 WORTH AVE	2,337.09
50-43-43-27-62-000-0070	00250-0040	329 WORTH AVE	1,718.85
50-43-43-27-69-000-0010	00250-0041	250 WORTH AVE	2,991.87
50-43-43-27-69-000-0020	00250-0042	250 WORTH AVE	3,044.42



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-69-000-0030	00250-0043	250 WORTH AVE	2,227.96
50-43-43-27-69-000-0040	00250-0044	250 WORTH AVE	3,942.14
50-43-43-27-71-001-1010	00250-0048	339 WORTH AVE	4,947.00
50-43-43-27-71-001-1020	00250-0049	341 WORTH AVE	3,211.11
50-43-43-27-71-001-1030	00250-0050	343 WORTH AVE	2,874.30
50-43-43-27-71-001-1040	00250-0051	345 WORTH AVE	2,978.69
50-43-43-27-71-001-1050	00250-0052	7 VIA MIZNER	948.94
50-43-43-27-71-001-1060	00250-0053	8 VIA MIZNER	928.94
50-43-43-27-71-001-1070	00250-0054	9 VIA MIZNER	948.94
50-43-43-27-71-001-1080	00250-0055	14 VIA MIZNER	2,363.48
50-43-43-27-71-001-1090	00250-0056	14 VIA MIZNER	1,120.85
50-43-43-27-71-001-1100	00250-0057	23 VIA MIZNER	934.51
50-43-43-27-71-001-1110	00250-0058	21 VIA MIZNER	1,513.43
50-43-43-27-71-001-1120	00250-0059	5 VIA MIZNER	762.58
50-43-43-27-71-001-1140	00250-0060	28 VIA MIZNER	1,217.03
50-43-43-27-71-001-1150	00250-0061	32 VIA MIZNER	2,232.44
50-43-43-27-71-001-1160	00250-0062	33 VIA MIZNER	1,782.60
50-43-43-27-71-001-1170	00250-0063	34 VIA MIZNER	2,267.28
50-43-43-27-71-001-1180	00250-0064	333 WORTH AVE	3,884.21
50-43-43-27-71-001-1190	00250-0065	335 WORTH AVE	3,105.79
50-43-43-27-71-001-1200	00250-0066	337 WORTH AVE	3,092.81
50-43-43-27-71-001-2080	00250-0067	18 VIA MIZNER	4,522.38
50-43-43-27-71-001-2160	00250-0068	38 VIA MIZNER	5,130.68
50-43-43-27-71-002-1010	00250-0071	60 VIA MIZNER	915.53
50-43-43-27-71-002-1020	00250-0072	64 VIA MIZNER	829.88
50-43-43-27-71-002-1030	00250-0073	64 VIA MIZNER	1,020.25
50-43-43-27-71-002-1040	00250-0074	66 VIA MIZNER	610.20
50-43-43-27-71-002-1050	00250-0075	66 VIA MIZNER	661.86
50-43-43-27-71-002-1060	00250-0076	87 VIA MIZNER	1,709.56
50-43-43-27-71-002-1070	00250-0077	87 VIA MIZNER	1,071.45
50-43-43-27-71-002-1080	00250-0078	87 VIA MIZNER	929.86
50-43-43-27-71-002-1090	00250-0079	88 VIA MIZNER	2,484.88
50-43-43-27-71-002-1100	00250-0080	90 VIA MIZNER	3,041.63
50-43-43-27-71-002-1110	00250-0081	92 VIA MIZNER	1,517.33
50-43-43-27-71-002-1120	00250-0082	96 VIA MIZNER	715.38
50-43-43-27-71-002-1140	00250-0083	99 VIA MIZNER	608.78
50-43-43-27-71-002-1150	00250-0084	99 VIA MIZNER	1,872.00
50-43-43-27-71-002-2010	00250-0085	64 VIA MIZNER	1,710.84
50-43-43-27-88-000-0010	00250-0090	259 WORTH AVE	15,635.20
50-43-43-27-88-000-0020	00250-0091	415 HIBISCUS AVE	15,635.20



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2027

Property

Assessment #

Service Address

Balance Due

\$1,397,313.08

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 16, 2026

To: Town Council

Via: Kirk Blouin, Town Manager

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

Re: A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Relating To Maintenance Of The Peruvian Avenue Improvement Project; Providing Authority, Purpose And Definitions And Interpretation; Providing Certain Findings; Establishing A Public Hearing To Consider Approval Of The Assessment Roll And Reimposition Of The Maintenance Assessments And Their Collection Pursuant To The Uniform Assessment Collection Act; Directing The Provision Of Notice; Establishing The Estimated Maintenance Cost And Providing For Imposition Of Maintenance Assessments For The Fiscal Year Beginning October 1, 2026; Directing Preparation Of An Updated Maintenance Assessment Roll; Directing The Method Of Collection; Providing For Revisions To Assessments; Providing Conflicts, Severability, And An Effective Date.
76-2026

Date: 6/18/2026

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 76-2026, which is the preliminary assessment resolution for the proposed maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area in FY2027.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY2027 proposed maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 76-2026 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice and by letter from the Town issued in late August of this year.

The Peruvian Avenue 400 Block Streetscape Project net maintenance assessment for FY2027 has been calculated as follows:

Cost Description	
Original Principal	\$ 1,224,759.00
Outstanding Principal	-
Estimated Maintenance Expenses 10/1/26-9/30/27	27,000.00
Estimated Attorney Fees	1,000.00
Estimated Postage (\$.74 x 133 properties)	100.00
Estimated PB Post Advertisement	1,400.00
Property Appraiser Administrative Fees	150.00
Final FY2027 Total Net Assessment	\$ 29,650.00

To employ a defensible assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements, we used the most common methodology in use throughout Florida called the Linear Front Footage method of assessment. Resolution No. 76-2026 confirms the continued use of the Linear Front Footage methodology and finds that the project improvements will provide a special benefit to all Tax Parcels located within the Peruvian Avenue Assessment Area.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2027 is \$150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional 5 percent is attributable as follows:

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

After adding these multipliers to the Town's proposed FY2027 net assessment of \$29,650.00 and incorporating the accumulated rounding adjustment of \$5.65, the gross total assessment is \$31,138.55.

Resolution No. 76-2026 formally initiates the process to implement the intended assessments for FY2027. The resolution describes the property to be assessed, the improvements and related services provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the

assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on September 8, 2026.

Resolution No. 76-2026 is attached hereto. The FY2027 Preliminary Assessment Roll and estimated assessments for this project are indicated in Appendix C of Resolution No. 76-2026. These estimates are subject to change as all items associated with the assessment are finalized for the property owner notice and Final Assessment Resolution to be considered in September.

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

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the property owners whose properties benefit from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 76-2026 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Jason Debrincat, Director of Public Works
Heather Encinosa, Esq.

STRATEGIC PLAN

Strategic Priorities:

Safe and Resilient Community, Community Culture and Character, Governmental Leadership and Innovation

Strategic Focus Areas:

Quality of Life

Community Preservation

On-island Mobility

Sustainable Management of Town Assets

Collaborative Town Government

FUNDING

Operating

RESOLUTION NO. 76-2026

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO MAINTENANCE OF THE PERUVIAN AVENUE IMPROVEMENT PROJECT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS AND INTERPRETATION; PROVIDING CERTAIN FINDINGS; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLL AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; ESTABLISHING THE ESTIMATED MAINTENANCE COST AND PROVIDING FOR IMPOSITION OF MAINTENANCE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING PREPARATION OF AN UPDATED MAINTENANCE ASSESSMENT ROLL; DIRECTING THE METHOD OF COLLECTION; PROVIDING FOR REVISIONS TO ASSESSMENTS; PROVIDING CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

NOW, THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL of the Town of Palm Beach, Palm Beach County, Florida, as follows:

Section 1: AUTHORITY.

This resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"); the Initial Assessment Resolution (Resolution No. 099-2014); the Final Assessment Resolution (Resolution No. 148-2014); Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes; the Town of Palm Beach Charter; and other applicable provisions of law.

Section 2: PURPOSE AND DEFINITIONS.

(A) This resolution initiates the annual process for updating the Maintenance Assessment roll and directing the reimposition of Maintenance Assessments within the Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2026 (hereinafter the "Preliminary Rate Resolution").

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

Section 3: INTERPRETATION.

Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution.

Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

Section 4: FINDINGS.

The legislative determinations embodied in the Code, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

Section 5: PUBLIC HEARING.

There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 8, 2026, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Maintenance Assessments, approval of the Maintenance Assessment Roll, and collection of the Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

Section 6: NOTICE BY PUBLICATION.

Upon completion of the updated Maintenance Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Section 90-64 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 18, 2026.

Section 7: NOTICE BY MAIL.

(A) If section 90-68(c) of the Town Code so requires, upon completion of the updated Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Section 90-65 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 18, 2026.

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

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 7 also fulfills the requirements of paragraph (A) of this Section 7, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

MAINTENANCE ASSESSMENTS

Section 8: ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Peruvian Avenue Improvement Project is \$27,000.00 for the Fiscal Year beginning on October 1, 2026.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Peruvian Avenue Assessment Area.

Section 9: ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels included in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Peruvian Avenue Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The Maintenance Assessments shall be imposed against all property located within the Peruvian Avenue Assessment Area for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Peruvian Avenue Assessment Area pursuant to Section 90-50 of the Code.

Section 10: COMPUTATION OF MAINTENANCE ASSESSMENTS.

The annual Maintenance Assessments shall be computed for each Tax Parcel located in Peruvian Avenue Assessment Area in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

Section 11: UPDATED MAINTENANCE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Maintenance Assessment Roll in the manner provided in Section 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among the parcels of real property within Peruvian Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) The estimate of Maintenance Cost and the updated Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Maintenance Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt "home addresses" may not be described in the Maintenance Assessment Roll due to the provisions of pursuant to Section 119.071(4), Florida Statutes, all Tax Parcels within the Peruvian Avenue Assessment Area are included on the Maintenance Assessment Roll.

GENERAL

Section 12: METHOD OF COLLECTION.

The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

Section 13: CONFLICT

All resolutions or parts of resolutions in conflict with any of the provisions of this Preliminary Rate.

Section 14: SEVERABILITY.

If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been

incorporated herein.

Section 15: REVISIONS TO ASSESSMENTS.

If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the maintenance of the Peruvian Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

Section 16: EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled on July 16, 2026.

Danielle H. Moore, Mayor

Edward A. Cooney, Town Council President

Lewis S.W. Crampton, Council President
Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Nicki McDonald, Town Council Member

Kelly Churney, CMC, Town Clerk

Bridget Moran, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A
FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 18, 2026

**NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION
OF SPECIAL ASSESSMENTS IN THE PERUVIAN AVENUE ASSESSMENT AREA TO
PROVIDE FOR THE MAINTENANCE OF THE PERUVIAN AVENUE
IMPROVEMENT PROJECT**

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of maintenance of the Peruvian Avenue Improvement Project within the boundaries of the Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2026, and future fiscal years.

The hearing will be held at 5:01 p.m. on September 8, 2026, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

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

The assessment for each parcel of property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel at the time of the adoption of the Initial Assessment Resolution (Resolution No. 099-2014). A more specific description of the maintenance activities and method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution and Final Assessment Resolution (Resolution No. 148-2014). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate

Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council's action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

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

MAP OF ASSESSMENT AREA



**TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA**

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

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

TOWN OF PALM BEACH, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF NON-AD VALOREM
ASSESSMENTS
NOTICE DATE: AUGUST 18, 2026

**Owner Name
Address
City, State Zip**

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

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the maintenance of the Peruvian Avenue Improvement Project using the tax bill collection method may be levied on your property contained within the Peruvian Avenue Assessment Area for the fiscal year October 1, 2026 - September 30, 2027 and future fiscal years. You are receiving this notice due to changes in the rate of assessment or changes in the assignment of assessment units to your property. The use of an annual special assessment to fund services benefiting improved property located within the Peruvian Avenue Assessment Area is a fair, efficient and effective means of funding these needed services. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Peruvian Avenue Assessment Area is estimated to be \$27,000 for the Fiscal Year commencing October 1, 2026. The annual assessment will include your fair share of maintenance costs related to the Peruvian Avenue Improvement Project and amounts related to administration and collection of the assessments.

The assessment for your property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 099-2014). A more specific description of the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 099-2014) and

Final Assessment Resolution (Resolution No. 148-2014). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total Front Feet assigned to the above parcel is _____.

The maximum annual Maintenance Assessment for the above parcel is \$ _____ for the fiscal year commencing on October 1, 2026, and future fiscal years.

A public hearing will be held at 5:01 p.m. on September 8, 2026, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

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

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2026. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

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

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

APPENDIX C
ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-012-0190	002ps-0001	421 PERUVIAN AVE	\$973.83
50-43-43-23-05-012-0211	002ps-0002	417 PERUVIAN AVE	\$309.19
50-43-43-23-05-012-0212	002ps-0003	417 PERUVIAN AVE	\$320.75
50-43-43-23-05-012-0213	002ps-0004	417 PERUVIAN AVE	\$343.89
50-43-43-23-05-012-0231	002ps-0005	417 PERUVIAN AVE	\$318.28
50-43-43-23-05-012-0232	002ps-0006	417 PERUVIAN AVE	\$207.48
50-43-43-23-05-012-0233	002ps-0007	417 PERUVIAN AVE	\$448.09
50-43-43-23-05-012-0251	002ps-0008	417 PERUVIAN AVE	\$219.83
50-43-43-23-05-012-0252	002ps-0009	417 PERUVIAN AVE	\$293.11
50-43-43-23-05-012-0253	002ps-0010	417 PERUVIAN AVE	\$83.54
50-43-43-23-05-012-0254	002ps-0011	417 PERUVIAN AVE	\$146.56
50-43-43-23-05-012-0255	002ps-0012	417 PERUVIAN AVE	\$73.28
50-43-43-23-05-012-0256	002ps-0013	417 PERUVIAN AVE	\$73.28
50-43-43-23-05-012-0257	002ps-0014	417 PERUVIAN AVE	\$84.26
50-43-43-23-05-013-0100	002ps-0015	439 WORTH AVE	\$973.83
50-43-43-27-39-000-1010	002ps-0016	401 PERUVIAN AVE	\$115.33
50-43-43-27-39-000-1030	002ps-0017	401 PERUVIAN AVE	\$189.53
50-43-43-27-39-000-1040	002ps-0018	401 PERUVIAN AVE	\$93.56
50-43-43-27-39-000-1050	002ps-0019	401 PERUVIAN AVE	\$95.97
50-43-43-27-39-000-2010	002ps-0020	401 PERUVIAN AVE	\$115.33
50-43-43-27-39-000-2020	002ps-0021	401 PERUVIAN AVE	\$95.97
50-43-43-27-39-000-2030	002ps-0022	401 PERUVIAN AVE	\$93.56
50-43-43-27-39-000-2040	002ps-0023	401 PERUVIAN AVE	\$93.56
50-43-43-27-39-000-2050	002ps-0024	401 PERUVIAN AVE	\$95.97



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-39-000-3010	002ps-0025	401 PERUVIAN AVE	\$115.33
50-43-43-27-39-000-3020	002ps-0026	401 PERUVIAN AVE	\$95.97
50-43-43-27-39-000-3030	002ps-0027	401 PERUVIAN AVE	\$93.56
50-43-43-27-39-000-3040	002ps-0028	401 PERUVIAN AVE	\$93.56
50-43-43-27-39-000-3050	002ps-0029	401 PERUVIAN AVE	\$95.97
50-43-43-27-39-000-4010	002ps-0030	401 PERUVIAN AVE	\$133.89
50-43-43-27-39-000-4020	002ps-0031	401 PERUVIAN AVE	\$165.33
50-43-43-27-39-000-4030	002ps-0032	401 PERUVIAN AVE	\$165.33
50-43-43-27-45-000-2010	002ps-0033	401 WORTH AVE	\$223.41
50-43-43-27-45-000-2020	002ps-0034	401 WORTH AVE	\$192.22
50-43-43-27-45-000-2030	002ps-0035	401 WORTH AVE	\$223.41
50-43-43-27-45-000-3010	002ps-0036	401 WORTH AVE	\$223.41
50-43-43-27-45-000-3020	002ps-0037	401 WORTH AVE	\$192.22
50-43-43-27-45-000-3030	002ps-0038	401 WORTH AVE	\$223.41
50-43-43-27-63-000-1010	002ps-0039	389 S LAKE DR	\$228.18
50-43-43-27-63-000-1020	002ps-0040	389 S LAKE DR	\$283.51
50-43-43-27-63-000-1030	002ps-0041	389 S LAKE DR	\$220.30
50-43-43-27-63-000-1040	002ps-0042	389 S LAKE DR	\$201.46
50-43-43-27-63-000-2010	002ps-0043	389 S LAKE DR	\$228.18
50-43-43-27-63-000-2020	002ps-0044	389 S LAKE DR	\$283.51
50-43-43-27-63-000-2030	002ps-0045	389 S LAKE DR	\$220.30
50-43-43-27-63-000-2040	002ps-0046	389 S LAKE DR	\$201.46
50-43-43-27-63-000-2050	002ps-0047	389 S LAKE DR	\$202.84
50-43-43-27-63-000-2060	002ps-0048	389 S LAKE DR	\$204.54



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-63-000-2070	002ps-0049	389 S LAKE DR	\$215.50
50-43-43-27-63-000-2080	002ps-0050	389 S LAKE DR	\$216.19
50-43-43-27-63-000-3010	002ps-0051	389 S LAKE DR	\$228.18
50-43-43-27-63-000-3020	002ps-0052	389 S LAKE DR	\$283.51
50-43-43-27-63-000-3030	002ps-0053	389 S LAKE DR	\$220.30
50-43-43-27-63-000-3040	002ps-0054	389 S LAKE DR	\$201.46
50-43-43-27-63-000-3050	002ps-0055	389 S LAKE DR	\$202.84
50-43-43-27-63-000-3060	002ps-0056	389 S LAKE DR	\$204.54
50-43-43-27-63-000-3070	002ps-0057	389 S LAKE DR	\$215.50
50-43-43-27-63-000-3080	002ps-0058	389 S LAKE DR	\$216.19
50-43-43-27-63-000-4010	002ps-0059	389 S LAKE DR	\$228.18
50-43-43-27-63-000-4020	002ps-0060	389 S LAKE DR	\$283.51
50-43-43-27-63-000-4030	002ps-0061	389 S LAKE DR	\$220.30
50-43-43-27-63-000-4040	002ps-0062	389 S LAKE DR	\$201.46
50-43-43-27-63-000-4050	002ps-0063	389 S LAKE DR	\$302.02
50-43-43-27-63-000-4060	002ps-0064	389 S LAKE DR	\$204.54
50-43-43-27-63-000-4070	002ps-0065	389 S LAKE DR	\$215.50
50-43-43-27-63-000-4080	002ps-0066	389 S LAKE DR	\$216.19
50-43-43-27-63-000-5010	002ps-0067	389 S LAKE DR	\$228.18
50-43-43-27-63-000-5020	002ps-0068	389 S LAKE DR	\$283.51
50-43-43-27-63-000-5030	002ps-0069	389 S LAKE DR	\$220.30
50-43-43-27-63-000-5040	002ps-0070	389 S LAKE DR	\$201.46
50-43-43-27-63-000-5050	002ps-0071	389 S LAKE DR	\$202.84
50-43-43-27-63-000-5060	002ps-0072	389 S LAKE DR	\$204.54



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-63-000-5070	002ps-0073	389 S LAKE DR	\$215.50
50-43-43-27-63-000-5080	002ps-0074	389 S LAKE DR	\$216.19
50-43-43-27-63-000-6010	002ps-0075	389 S LAKE DR	\$342.95
50-43-43-27-63-000-6020	002ps-0076	389 S LAKE DR	\$418.50
50-43-43-27-63-000-6030	002ps-0077	389 S LAKE DR	\$309.72
50-43-43-27-63-000-6040	002ps-0078	389 S LAKE DR	\$311.27
50-43-43-27-63-000-6050	002ps-0079	389 S LAKE DR	\$342.95
50-43-43-27-64-000-1010	002ps-0080	455 WORTH AVE	\$91.00
50-43-43-27-64-000-2010	002ps-0081	455 WORTH AVE	\$128.52
50-43-43-27-64-000-2020	002ps-0082	455 WORTH AVE	\$95.88
50-43-43-27-64-000-2030	002ps-0083	455 WORTH AVE	\$90.73
50-43-43-27-64-000-2040	002ps-0084	455 WORTH AVE	\$143.82
50-43-43-27-64-000-2050	002ps-0085	455 WORTH AVE	\$94.67
50-43-43-27-64-000-2060	002ps-0086	455 WORTH AVE	\$94.67
50-43-43-27-64-000-2070	002ps-0087	455 WORTH AVE	\$129.33
50-43-43-27-64-000-2080	002ps-0088	455 WORTH AVE	\$129.33
50-43-43-27-64-000-2090	002ps-0089	455 WORTH AVE	\$94.67
50-43-43-27-64-000-2100	002ps-0090	455 WORTH AVE	\$89.91
50-43-43-27-64-000-3010	002ps-0091	455 WORTH AVE	\$128.52
50-43-43-27-64-000-3020	002ps-0092	455 WORTH AVE	\$93.30
50-43-43-27-64-000-3040	002ps-0094	455 WORTH AVE	\$143.82
50-43-43-27-64-000-3050	002ps-0095	455 WORTH AVE	\$94.67
50-43-43-27-64-000-3060	002ps-0096	455 WORTH AVE	\$94.67
50-43-43-27-64-000-3070	002ps-0097	455 WORTH AVE	\$129.33



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-64-000-3080	002ps-0098	455 WORTH AVE	\$129.33
50-43-43-27-64-000-3090	002ps-0099	455 WORTH AVE	\$186.61
50-43-43-27-64-000-4010	002ps-0100	455 WORTH AVE	\$315.13
50-43-43-27-64-000-4040	002ps-0103	455 WORTH AVE	\$143.82
50-43-43-27-64-000-4050	002ps-0104	455 WORTH AVE	\$189.33
50-43-43-27-64-000-4070	002ps-0106	455 WORTH AVE	\$129.33
50-43-43-27-64-000-4080	002ps-0107	455 WORTH AVE	\$129.33
50-43-43-27-64-000-4090	002ps-0108	455 WORTH AVE	\$94.67
50-43-43-27-64-000-4100	002ps-0109	455 WORTH AVE	\$89.91
50-43-43-27-68-000-2010	002ps-0110	425 WORTH AVE	\$388.01
50-43-43-27-68-000-2020	002ps-0111	425 WORTH AVE	\$331.58
50-43-43-27-68-000-2030	002ps-0112	425 WORTH AVE	\$304.46
50-43-43-27-68-000-2040	002ps-0113	425 WORTH AVE	\$304.46
50-43-43-27-68-000-2050	002ps-0114	425 WORTH AVE	\$331.58
50-43-43-27-68-000-2060	002ps-0115	425 WORTH AVE	\$388.01
50-43-43-27-68-000-3010	002ps-0116	425 WORTH AVE	\$388.01
50-43-43-27-68-000-3020	002ps-0117	425 WORTH AVE	\$331.58
50-43-43-27-68-000-3030	002ps-0118	425 WORTH AVE	\$304.46
50-43-43-27-68-000-3040	002ps-0119	425 WORTH AVE	\$304.46
50-43-43-27-68-000-3050	002ps-0120	425 WORTH AVE	\$331.58
50-43-43-27-68-000-3060	002ps-0121	425 WORTH AVE	\$388.01
50-43-43-27-68-000-4010	002ps-0122	425 WORTH AVE	\$388.01
50-43-43-27-68-000-4020	002ps-0123	425 WORTH AVE	\$331.58
50-43-43-27-68-000-4030	002ps-0124	425 WORTH AVE	\$304.46



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-68-000-4040	002ps-0125	425 WORTH AVE	\$304.46
50-43-43-27-68-000-4050	002ps-0126	425 WORTH AVE	\$331.58
50-43-43-27-68-000-4060	002ps-0127	425 WORTH AVE	\$388.01
50-43-43-27-68-000-5010	002ps-0128	425 WORTH AVE	\$388.01
50-43-43-27-68-000-5020	002ps-0129	425 WORTH AVE	\$331.58
50-43-43-27-68-000-5030	002ps-0130	425 WORTH AVE	\$304.46
50-43-43-27-68-000-5040	002ps-0131	425 WORTH AVE	\$304.46
50-43-43-27-68-000-5050	002ps-0132	425 WORTH AVE	\$331.58
50-43-43-27-68-000-5060	002ps-0133	425 WORTH AVE	\$388.01
50-43-43-27-68-000-6010	002ps-0134	425 WORTH AVE	\$576.25
50-43-43-27-68-000-6020	002ps-0135	425 WORTH AVE	\$576.25
50-43-43-27-68-000-6030	002ps-0136	425 WORTH AVE	\$576.25
			\$31,138.55

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 16, 2026

To: Town Council

Via: Kirk W. Blouin, Town Manager

From: Jason Debrincat, P.E., Director of Public Works

Re: A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Relating To The Collection And Disposal Of Commercial Solid Waste; Establishing The Estimated Assessed Cost Against The Properties That Will Be Benefitted Thereby; Directing The Town Manager To Prepare An Updated Solid Waste Assessment Roll; Establishing A Public Hearing To Consider Approval Of The Assessment Roll And Reimposition Of The Service Assessments And Their Collection Pursuant To The Uniform Assessment Collection Act; Directing The Provision Of Notice; And Providing For An Effective Date.
77-2026

Date: 6/29/2025

STAFF RECOMMENDATION

Town staff recommends Town Council adopt Resolution No. 77-2026, which is the Preliminary Assessment Resolution for the proposed Non-Ad Valorem Service Assessments for the Commercial Solid Waste Collection and Disposal rates for FY27.

GENERAL INFORMATION

The Non-Ad Valorem Assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill, dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the proposed FY27 service assessments for the collection and disposal of commercial solid waste that will appear on a property owner's tax bill mailed on or about November 1, 2026.

By adopting Resolution No. 77-2026, you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed service assessment and the date, time, and place of the public hearing to adopt the final assessment, and associated assessment roll on the Property Appraiser's TRIM notice, and by letter from the Town issued in late August of this year.

The Commercial Solid Waste Collection for FY27 Non-Ad Valorem Assessment uses a

rate analysis methodology using the Palm Beach County Solid Waste Authority's reporting and is calculated as follows:

Cost Description	Amount
Service for 5-day customers	\$438,020
Service for 7-day customers	\$385,792
Service for apartments	\$158,825
Total Assessment Revenues	\$982,637
Total Direct Cost for Commercial Solid Waste Collection	\$634,984
Disposal Cost (\$42/ton collected)	\$303,961
Total Net Cost	\$938,945

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

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is one percent (1%) of the value of the assessments. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a four percent (4%) discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed. The additional five percent (5%) is attributable as follows:

- Tax Collector – 1%

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

The Town's proposed FY27 net assessment of \$938,945 is derived by reducing the required gross total assessment of \$982,637 by these factors.

Resolution No. 77-2026 formally initiates the process to implement the intended assessments for FY27. The Resolution describes the property to be assessed, the services to be provided, determines the estimated cost to be assessed for the next fiscal year commencing on October 1, 2026, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on September 8, 2026.

Resolution No. 77-2026 is attached hereto. The FY27 Preliminary Assessment Roll and estimated assessments for this service are indicated in Appendix C of Resolution No. 77-2026. These estimates are subject to change as all items associated with the assessment are finalized for the property owner's notice and the Final Assessment Resolution to be considered in September. Resolution No. 77-2026 sets rates from which the assessment can be calculated for each property.

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

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

	FY2025	FY2026
1. Apartments	\$16.30 Unit/Month	\$17.10 Unit/Month
2. Low Volume (5 day)	\$0.031/SF/Year	\$0.032SF/Year
3. Medium Volume (5 day)	\$0.205/SF/Year	\$0.216/SF/Year
4. High Volume (5 day)	\$0.894/SF/Year	\$0.946/SF/Year
5. Low Volume (7 day)	\$0.039/SF/Year	\$0.044/SF/Year
6. Medium Volume (7 day)	\$0.266/SF/Year	\$0.292/SF/Year
7. High Volume (7 day)	\$1.161/SF/Year	\$1.277/SF/Year

FUNDING/FISCAL IMPACT

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

TOWN ATTORNEY REVIEW

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

Attachment

cc: Bob Miracle, Deputy Town Manager
Joanne O’Connor, Town Attorney, Jones Foster
Chester Purves, Services Division Manager
Dean Mealy, Procurement and Contracts Manager
Melissa Ladd, Finance Controller

STRATEGIC PLAN

Strategic Priorities:

Community Culture and Character

Strategic Focus Areas:

Quality of Life

FUNDING

Operating

RESOLUTION NO. 77-2026

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

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

Section 1: AUTHORITY. This Resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"); the Initial Assessment Resolution (Resolution No. 25-03); the Final Assessment Resolution (Resolution No. 44-03); the Preliminary Rate Resolution for 2017 (Resolution No. 107-2017); Article VIII, Section 2, Florida Constitution; the Town of Palm Beach Charter; Sections 166.021 and 166.041, Florida Statutes; and other applicable provisions of law.

Section 2: PURPOSE AND DEFINITIONS.

(A) This Resolution constitutes the Preliminary Rate Resolution, as designated in the Code, and initiates the annual process for updating the Solid Waste Assessment Roll and directing the reimposition of Solid Waste Service Assessments within the Town of Palm Beach for the Fiscal Year beginning October 1, 2026.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Code, Section 102-1 of the Town of Palm Beach Code of Ordinances, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution (Resolution No. 107-2017) adopted in 2017.

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

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

Section 5: SOLID WASTE COLLECTION AND DISPOSAL SERVICES.

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

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

Section 6: DETERMINATION OF SOLID WASTE COST; ESTABLISHMENT OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The Solid Waste Cost to be assessed and apportioned among benefited parcels for the Fiscal Year commencing October 1, 2026, is estimated to be \$982,637.

(1) \$158,825 of the Solid Waste Cost is allocated to Apartments in accordance with the methodology set forth in the Assessment Report.

(2) \$823,812 of the Solid Waste Cost is allocated to Commercial Property in accordance with the methodology set forth in the Assessment Report.

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

(B) For the Fiscal Year commencing October 1, 2026, in which Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities and programs are imposed, the Solid Waste Cost shall be allocated among all Tax Parcels of Apartments and Commercial Property within the Town in accordance with the method of apportionment provided in Section 6 of Resolution No. 107-2017, as described in more detail in the Assessment Report.

(C) The following rates of assessment for Solid Waste collection and disposal services, facilities, and programs are hereby approved for the Fiscal Year beginning October 1, 2026 for purposes of this Preliminary Rate Resolution:

Property and Service Type	Annual Assessment Rate	Billing Unit
Apartments	\$204.72	Per Dwelling Unit
Commercial Property – 5 Day Service		
Low Volume	\$0.032	Per Square Foot
Medium Volume	\$0.216	Per Square Foot
High Volume	\$0.946	Per Square Foot
Commercial Property – 7 Day Service		
Low Volume	\$0.044	Per Square Foot
Medium Volume	\$0.292	Per Square Foot
High Volume	\$1.277	Per Square Foot

(D) The rate of the Solid Waste Service Assessments established in this Preliminary Rate Resolution shall be the rates applied by the Town Manager in the preparation of the initial Solid Waste Assessment Roll for the Fiscal Year commencing October 1, 2026, as provided in Section 7 of this Preliminary Rate Resolution.

Section 7: SOLID WASTE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare, or cause to be prepared, an updated Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2026, in the manner provided in Section 90-63 of the Code. The Town Manager shall apportion the Solid Waste Cost among the benefited parcels as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) The estimate of the Solid Waste Cost and the updated Solid Waste Assessment Roll shall be maintained on file in the office of the Town Manager and open to public inspection. The foregoing shall not be construed to require that the initial Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Service Assessment for each Tax Parcel of Assessed Property can be determined by use of a computer terminal available to the public.

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

Section 8: PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 8, 2026, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Solid Waste Service Assessments, approval of the Solid Waste Assessment Roll, and collection of the Solid Waste Service Assessments pursuant to the Uniform Assessment Collection Act.

Section 9: NOTICE BY PUBLICATION. Upon completion of the updated Solid Waste Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 8 hereof in the manner and the time provided in Section 90-64 of

the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 18, 2026.

Section 10: NOTICE BY MAIL.

(A) If Section 90-68(c) of the Town Code so requires, upon completion of the updated Solid Waste Assessment Roll, the Town Manager shall, at the time and in the manner specified in Section 90-65 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 8 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 18, 2026.

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

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

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

Section 12: CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this Preliminary Rate Resolution are hereby repealed to the extent of any conflict.

Section 13: SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

Section 14: EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled on July 16, 2026.

NOW, THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL of the Town of Palm Beach, Palm Beach County, Florida, as follows:

Danielle H. Moore, Mayor

Edward A. Cooney, Town Council President

Lewis S.W. Crampton, Council President
Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Nicki McDonald, Town Council Member

Kelly Churney, CMC, Town Clerk

Bridget Moran, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 18, 2026

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

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of solid waste collection and disposal services, facilities, and programs against commercial property and apartments within the boundaries of the Town of Palm Beach for the Fiscal Year beginning October 1, 2026.

The hearing will be held at 5:01 p.m. on September 8, 2026, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed special non-ad valorem assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

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

The assessment for your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County and approved by the Town Council of the Town of Palm Beach).

The rates of assessment for the fiscal year commencing on October 1, 2026, are as follows:

Property and Service Type	Annual Assessment Rate	Billing Unit
Apartments	\$204.72	Per Dwelling Unit
Commercial Property – 5 Day Service		
Low Volume	\$0.032	Per Square Foot
Medium Volume	\$0.216	Per Square Foot
High Volume	\$0.946	Per Square Foot
Commercial Property – 7 Day Service		
Low Volume	\$0.044	Per Square Foot
Medium Volume	\$0.292	Per Square Foot
High Volume	\$1.277	Per Square Foot

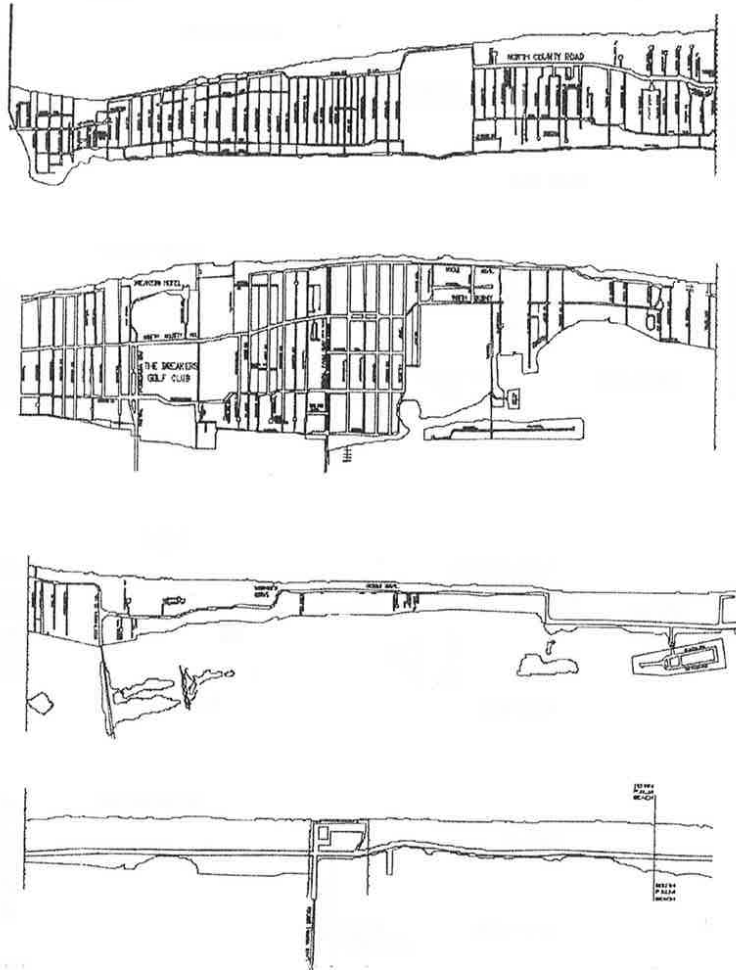
A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), Resolution No. 107-2017, and the Preliminary Rate Resolution for FY 26-27 (Resolution No. ____77_-2026). Copies of Chapter 90, Article II of the Town Code, the above-mentioned resolutions, and the updated Solid Waste Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the

rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

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

MAP OF ASSESSMENT AREA



APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

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

TOWN OF PALM BEACH, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF NON-AD VALOREM
ASSESSMENTS
NOTICE DATE: AUGUST 18, 2026

**Owner Name
Address
City, State Zip**

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

As required by Section 197.3632, Florida Statutes, notice is given by the Town Council of the Town of Palm Beach, Florida, that an annual assessment for commercial solid waste collection and disposal services, facilities, and programs using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2026 - September 30, 2027, and future fiscal years. The purpose of this assessment is to fund solid waste collection and disposal services, facilities, and programs benefiting apartments and commercial property within the incorporated area of the Town. The use of an annual special assessment to fund commercial solid waste collection and disposal services, facilities, and programs benefiting property classified as commercial and apartments and receiving Town of Palm Beach solid waste collection and disposal services is a fair, efficient and effective means of funding these needed services.

The total annual solid waste assessment revenue to be collected within the Town, is estimated to be \$982,637 for the Fiscal Year 2026-27. The assessment for your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County and approved by the Town Council of the Town of Palm Beach).

A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), Resolution No. 107-2017, and the Preliminary Rate Resolution for FY 26-27 (Resolution No. ____77_-2026). Copies of Chapter 90, Article II of the Town Code, the above referenced resolutions, and the updated Solid Waste Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The following information applies to the above parcel:

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

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

Total Solid Waste Service Assessment: \$ _____

The maximum annual Solid Waste Service Assessment for the above parcel for the fiscal year commencing on October 1, 2026, and future fiscal years: \$ _____.

A public hearing will be held at 5:01 p.m. on September 8, 2026, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Solid Waste Service Assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

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

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2026. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

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

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

APPENDIX C
ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-03-02-000-0022	00350-0242	1338 N LAKE WAY	Solid Waste Medium Volume 7 day	21603	\$0.292	\$6,308.08
50-43-43-03-02-000-0022	00350-0242	1338 N LAKE WAY	Solid Waste High Volume 7 day	7824	\$1.277	\$9,991.25
50-43-43-10-00-001-0040	00350-0415	760 N OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-10-00-001-0040	00350-0415	760 N OCEAN BLVD	Solid Waste Medium Volume 5 day	54936	\$0.216	\$11,866.18
50-43-43-10-00-001-0040	00350-0415	760 N OCEAN BLVD	Solid Waste High Volume 7 day	15297	\$1.277	\$19,534.27
50-43-43-10-04-000-0050	00350-0001	755 N COUNTY RD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-10-04-000-0050	00350-0001	755 N COUNTY RD	Solid Waste Medium Volume 5 day	35955	\$0.216	\$7,766.28
50-43-43-10-04-000-0050	00350-0001	755 N COUNTY RD	Solid Waste High Volume 7 day	17481	\$1.277	\$22,323.24
50-43-43-10-05-000-0053	00350-0550	641 N COUNTY RD	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-10-05-000-0053	00350-0550	641 N COUNTY RD	Solid Waste Medium Volume 5 day	540	\$0.216	\$116.64
50-43-43-14-00-002-0060	00350-0200	138 ROOT TRL	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-14-10-004-0010	00350-0023	190 N COUNTY RD	Solid Waste Medium Volume 5 day	19194	\$0.216	\$4,145.90
50-43-43-14-10-004-0010	00350-0023	190 N COUNTY RD	Solid Waste Low Volume 7 day	9457	\$0.044	\$416.11
50-43-43-14-10-004-0130	00350-0080	250 SEMINOLE AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-14-10-004-0130	00350-0080	250 SEMINOLE AVE	Solid Waste Medium Volume 5 day	3568	\$0.216	\$770.69
50-43-43-14-10-004-0140	00350-0081	256 SEMINOLE AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-14-10-004-0150	00350-0082	258 SEMINOLE AVE	Solid Waste Apartment	4	\$17.100	\$820.80
50-43-43-14-10-004-0170	00350-0083	264 SEMINOLE AVE	Solid Waste Apartment	11	\$17.100	\$2,257.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-14-10-004-0190	00350-0084	191 BRADLEY PL	Solid Waste High Volume 7 day	5236	\$1.277	\$6,686.37
50-43-43-14-10-005-0320	00350-0428	265 SEMINOLE AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-14-10-005-0440	00350-0189	219 SEMINOLE AVE	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-14-10-005-0470	00350-0190	201 SEMINOLE AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-14-12-000-0082	00350-0103	155 ROOT TRL	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-14-12-000-0140	00350-0238	183 N COUNTY RD	Solid Waste Medium Volume 5 day	3279	\$0.216	\$708.26
50-43-43-14-13-000-0010	00350-0276	165 N COUNTY RD	Solid Waste Medium Volume 5 day	15371	\$0.216	\$3,320.14
50-43-43-14-14-000-0071	00350-0277	120 CASA BENDITA	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-14-14-000-0071	00350-0277	120 CASA BENDITA	Solid Waste Medium Volume 5 day	1225	\$0.216	\$264.60
50-43-43-14-21-002-0010	00350-0246	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	1184	\$0.216	\$255.74
50-43-43-14-21-002-0030	00350-0278	100 SUNRISE AVE	Solid Waste Medium Volume 7 day	7640	\$0.292	\$2,230.88
50-43-43-14-21-002-0040	00350-0279	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	550	\$0.216	\$118.80



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-14-21-002-0060	00350-0280	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	384	\$0.216	\$82.94
50-43-43-14-29-004-0000	00350-0114	201 VIA LAS BRISAS	Solid Waste Medium Volume 5 day	1100	\$0.216	\$237.60
50-43-43-15-03-000-0051	00350-0337	241 BRADLEY PL	Solid Waste Medium Volume 5 day	3798	\$0.216	\$820.37
50-43-43-15-03-000-0180	00350-0338	246 ATLANTIC AVE	Solid Waste Apartment	4	\$17.100	\$820.80
50-43-43-15-03-000-0750	00350-0026	251 BRADLEY PL	Solid Waste Apartment	6	\$17.100	\$1,231.20
50-43-43-15-04-000-0151	00350-0027	231 BRADLEY PL	Solid Waste Medium Volume 5 day	5800	\$0.216	\$1,252.80
50-43-43-15-05-000-0011	00350-0105	189 BRADLEY PL	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-15-05-000-0011	00350-0105	189 BRADLEY PL	Solid Waste Medium Volume 5 day	2420	\$0.216	\$522.72
50-43-43-15-05-000-0012	00350-0028	263 OLEANDER AVE	Solid Waste Apartment	2	\$17.100	\$410.40



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-05-000-0040	00350-0030	257 OLEANDER AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-15-05-000-0060	00350-0031	253 OLEANDER AVE	Solid Waste Apartment	8	\$17.100	\$1,641.60
50-43-43-15-05-000-0160	00350-0034	233 OLEANDER AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-15-05-000-0180	00350-0036	227 OLEANDER AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-15-06-000-0010	00350-0074	178 N COUNTY RD	Solid Waste Medium Volume 5 day	2262	\$0.216	\$488.59
50-43-43-15-06-000-0031	00350-0075	210 OLEANDER AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-15-06-000-0040	00350-0076	212 OLEANDER AVE	Solid Waste Apartment	7	\$17.100	\$1,436.40
50-43-43-15-06-000-0050	00350-0077	216 OLEANDER AVE	Solid Waste Apartment	2	\$17.100	\$410.40



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-06-000-0070	00350-0085	226 OLEANDER AVE	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-15-06-000-0080	00350-0150	232 OLEANDER AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-15-06-000-0110	00350-0151	240 OLEANDER AVE	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-15-06-000-0130	00350-0152	246 OLEANDER AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-15-06-000-0140	00350-0153	252 OLEANDER AVE	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-15-06-000-0180	00350-0154	179 BRADLEY PL	Solid Waste Medium Volume 5 day	3340	\$0.216	\$721.44
50-43-43-15-08-000-0011	00350-0106	172 N COUNTY RD	Solid Waste Apartment	4	\$17.100	\$820.80
50-43-43-15-08-000-0021	00350-0095	172 N COUNTY RD	Solid Waste Apartment	4	\$17.100	\$820.80
50-43-43-15-08-000-0060	00350-0192	223 PARK AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-15-08-000-0070	00350-0193	225 PARK AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-15-08-000-0110	00350-0194	251 PARK AVE	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-08-000-0120	00350-0195	253 PARK AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-15-08-000-0130	00350-0196	255 PARK AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-15-08-000-0190	00350-0240	175 BRADLEY PL	Solid Waste Medium Volume 5 day	2145	\$0.216	\$463.32
50-43-43-15-08-000-0350	00350-0241	165 BRADLEY PL	Solid Waste Medium Volume 5 day	19388	\$0.216	\$4,187.81
50-43-43-15-08-000-0420	00350-0275	242 PARK AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-15-09-000-0131	00350-0281	151 N COUNTY RD	Solid Waste Medium Volume 7 day	3382	\$0.292	\$987.54
50-43-43-15-09-000-0131	00350-0281	151 N COUNTY RD	Solid Waste High Volume 7 day	1429	\$1.277	\$1,824.83
50-43-43-15-09-000-0132	00350-0339	155 N COUNTY RD	Solid Waste Medium Volume 7 day	1618	\$0.292	\$472.46
50-43-43-15-09-000-0132	00350-0339	155 N COUNTY RD	Solid Waste High Volume 7 day	4558	\$1.277	\$5,820.57
50-43-43-15-09-000-0140	00350-0340	139 N COUNTY RD	Solid Waste Low Volume 5 day	7448	\$0.032	\$238.34
50-43-43-15-09-000-0140	00350-0340	139 N COUNTY RD	Solid Waste Medium Volume 5 day	28043	\$0.216	\$6,057.29
50-43-43-15-09-000-0140	00350-0340	139 N COUNTY RD	Solid Waste High Volume 5 day	501	\$0.946	\$473.95
50-43-43-15-10-000-0230	00350-0341	142 N COUNTY RD	Solid Waste Low Volume 5 day	13190	\$0.032	\$422.08



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-10-000-0601	00350-0343	254 SUNRISE AVE	Solid Waste Medium Volume 5 day	2176	\$0.216	\$470.02
50-43-43-15-10-000-0750	00350-0344	230 SUNRISE AVE	Solid Waste Medium Volume 7 day	2609	\$0.292	\$761.83
50-43-43-15-10-000-0750	00350-0344	230 SUNRISE AVE	Solid Waste High Volume 7 day	4856	\$1.277	\$6,201.11
50-43-43-15-10-000-0810	00350-0413	220 SUNRISE AVE	Solid Waste Medium Volume 5 day	15560	\$0.216	\$3,360.96
50-43-43-15-10-000-0870	00350-0414	140 N COUNTY RD	Solid Waste Medium Volume 5 day	6289	\$0.216	\$1,358.42
50-43-43-15-28-001-0010	00350-0078	221 SUNRISE AVE	Solid Waste Medium Volume 7 day	821	\$0.292	\$239.73
50-43-43-15-28-001-0020	00350-0079	223 SUNRISE AVE	Solid Waste Medium Volume 7 day	1412	\$0.292	\$412.30
50-43-43-15-28-001-0040	00350-0141	227 SUNRISE AVE	Solid Waste Medium Volume 7 day	723	\$0.292	\$211.12
50-43-43-15-28-001-0050	00350-0142	229 SUNRISE AVE	Solid Waste High Volume 7 day	537	\$1.277	\$685.75
50-43-43-15-28-001-0060	00350-0143	231 SUNRISE AVE	Solid Waste Medium Volume 7 day	463	\$0.292	\$135.20
50-43-43-15-28-001-0070	00350-0144	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	580	\$0.292	\$169.36



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-28-001-0090	00350-0145	237 SUNRISE AVE	Solid Waste Medium Volume 7 day	417	\$0.292	\$121.76
50-43-43-15-28-001-0100	00350-0146	239 SUNRISE AVE	Solid Waste Medium Volume 7 day	320	\$0.292	\$93.44
50-43-43-15-28-001-0110	00350-0147	241 SUNRISE AVE	Solid Waste Medium Volume 7 day	320	\$0.292	\$93.44
50-43-43-15-28-001-0120	00350-0148	243 SUNRISE AVE	Solid Waste Medium Volume 7 day	795	\$0.292	\$232.14
50-43-43-15-28-001-0130	00350-0149	245 SUNRISE AVE	Solid Waste Medium Volume 7 day	714	\$0.292	\$208.49
50-43-43-15-28-001-0140	00350-0158	247 SUNRISE AVE	Solid Waste Medium Volume 7 day	808	\$0.292	\$235.94
50-43-43-15-28-001-0150	00350-0181	251 SUNRISE AVE	Solid Waste High Volume 7 day	691	\$1.277	\$882.41
50-43-43-15-28-001-0160	00350-0182	251 SUNRISE AVE	Solid Waste High Volume 7 day	3509	\$1.277	\$4,480.99
50-43-43-15-28-001-0180	00350-0183	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	121	\$0.292	\$35.33
50-43-43-15-28-001-0190	00350-0184	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	8028	\$0.292	\$2,344.18



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-28-001-0200	00350-0185	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	743	\$0.292	\$216.96
50-43-43-15-28-001-0210	00350-0186	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	828	\$0.292	\$241.78
50-43-43-15-28-001-0220	00350-0187	235 SUNRISE AVE	Solid Waste Low Volume 7 day	4371	\$0.044	\$192.32
50-43-43-15-38-000-0010	00350-0284	234 OLEANDER AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-15-38-000-0020	00350-0285	234 OLEANDER AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-15-38-000-0030	00350-0286	234 OLEANDER AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-15-38-000-0040	00350-0287	234 OLEANDER AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-15-38-000-0050	00350-0288	234 OLEANDER AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-15-38-000-0060	00350-0289	234 OLEANDER AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-15-44-000-0010	00350-0423	251 OLEANDER AVE	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-44-000-0020	00350-0424	251 OLEANDER AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-15-44-000-0030	00350-0425	251 OLEANDER AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-15-44-000-0040	00350-0426	251 OLEANDER AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-00-001-0040	00350-0007	150 ROYAL POINCIANA PLZ	Solid Waste Medium Volume 5 day	2772	\$0.216	\$598.75
50-43-43-22-00-002-0010	00350-0009	60 COCOANUT ROW	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-00-002-0010	00350-0009	60 COCOANUT ROW	Solid Waste Low Volume 7 day	17540	\$0.044	\$771.76
50-43-43-22-00-002-0010	00350-0009	60 COCOANUT ROW	Solid Waste Medium Volume 7 day	3456	\$0.292	\$1,009.15
50-43-43-22-00-002-0050	00350-0010	40 COCOANUT ROW	Solid Waste Medium Volume 5 day	19795	\$0.216	\$4,275.72
50-43-43-22-00-002-0080	00350-0011	52 COCOANUT ROW	Solid Waste Low Volume 7 day	98238	\$0.044	\$4,322.47
50-43-43-22-00-003-0140	00350-0002	240 COCOANUT ROW	Solid Waste Medium Volume 5 day	18938	\$0.216	\$4,090.61
50-43-43-22-04-000-0350	00350-0391	218 BARTON AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-07-000-4660	00350-0159	215 S COUNTY RD	Solid Waste Apartment	2	\$17.100	\$410.40



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-08-000-6640	00350-0322	241 SEAVIEW AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-08-000-6640	00350-0322	241 SEAVIEW AVE	Solid Waste Medium Volume 5 day	70252	\$0.216	\$15,174.43
50-43-43-22-08-000-7540	00350-0323	213 SEAVIEW AVE	Solid Waste Medium Volume 5 day	1095	\$0.216	\$236.52
50-43-43-22-08-000-7581	00350-0324	230 S COUNTY RD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-08-000-7581	00350-0324	230 S COUNTY RD	Solid Waste Medium Volume 5 day	3738	\$0.216	\$807.41
50-43-43-22-08-000-7582	00350-0325	234 S COUNTY RD	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-22-08-000-7582	00350-0325	234 S COUNTY RD	Solid Waste Medium Volume 5 day	5592	\$0.216	\$1,207.87
50-43-43-22-08-000-7660	00350-0326	235 S COUNTY RD	Solid Waste Medium Volume 5 day	10810	\$0.216	\$2,334.96
50-43-43-22-09-000-0051	00350-0392	228 PHIPPS PLZ	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-10-000-0012	00350-0012	206 PHIPPS PLZ	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-10-000-0052	00350-0013	209 PHIPPS PLZ	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-10-000-0052	00350-0013	209 PHIPPS PLZ	Solid Waste Medium Volume 5 day	3562	\$0.216	\$769.39
50-43-43-22-10-000-0101	00350-0601	238 PHIPPS PLZ	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-10-000-0110	00350-0015	270 S COUNTY RD	Solid Waste High Volume 7 day	11075	\$1.277	\$14,142.78
50-43-43-22-18-004-1010	00350-0234	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	575	\$0.216	\$124.20
50-43-43-22-18-004-1020	00350-0235	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	807	\$0.216	\$174.31
50-43-43-22-18-005-2010	00350-0236	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	907	\$0.216	\$195.91
50-43-43-22-18-005-2020	00350-0237	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	570	\$0.216	\$123.12
50-43-43-22-18-005-2030	00350-0247	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	756	\$0.216	\$163.30
50-43-43-22-18-005-2070	00350-0256	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	775	\$0.216	\$167.40
50-43-43-22-18-005-2080	00350-0257	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	784	\$0.216	\$169.34



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-18-005-2090	00350-0258	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	454	\$0.216	\$98.06
50-43-43-22-18-005-2100	00350-0259	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	527	\$0.216	\$113.83
50-43-43-22-18-006-0010	00350-0260	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1963	\$0.216	\$424.01
50-43-43-22-18-006-0020	00350-0261	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1252	\$0.216	\$270.43
50-43-43-22-18-006-0040	00350-0262	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1034	\$0.216	\$223.34
50-43-43-22-18-006-0050	00350-0282	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	2123	\$0.216	\$458.57
50-43-43-22-18-006-0060	00350-0327	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	410	\$0.216	\$88.56
50-43-43-22-18-006-0070	00350-0328	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	114	\$0.216	\$24.62
50-43-43-22-18-006-0080	00350-0329	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1517	\$0.216	\$327.67
50-43-43-22-18-006-0090	00350-0330	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1298	\$0.216	\$280.37
50-43-43-22-18-006-0100	00350-0331	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	844	\$0.216	\$182.30



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-18-006-0110	00350-0332	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	566	\$0.216	\$122.26
50-43-43-22-18-006-0120	00350-0333	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	624	\$0.216	\$134.78
50-43-43-22-18-006-0130	00350-0334	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	112	\$0.216	\$24.19
50-43-43-22-18-006-0140	00350-0335	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	543	\$0.216	\$117.29
50-43-43-22-18-006-0150	00350-0345	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	351	\$0.216	\$75.82
50-43-43-22-18-006-0160	00350-0393	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	517	\$0.216	\$111.67
50-43-43-22-18-006-0170	00350-0394	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	311	\$0.216	\$67.18
50-43-43-22-19-000-0010	00350-0395	244 SUNSET AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-19-000-0020	00350-0396	244 SUNSET AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-19-000-0030	00350-0397	244 SUNSET AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-19-000-0040	00350-0398	244 SUNSET AVE	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-19-000-0050	00350-0399	244 SUNSET AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-19-000-0060	00350-0400	244 SUNSET AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-19-000-0080	00350-0017	244 SUNSET AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-19-000-0090	00350-0018	244 SUNSET AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-19-000-0100	00350-0019	244 SUNSET AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-19-000-0110	00350-0020	244 SUNSET AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-19-000-0120	00350-0021	244 SUNSET AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-22-24-002-0000	00350-0418	1 N BREAKERS ROW	Solid Waste Apartment	88	\$17.100	\$18,057.60
50-43-43-22-24-006-0000	00350-0419	1 S COUNTY RD	Solid Waste Medium Volume 5 day	7292	\$0.216	\$1,575.07
50-43-43-22-24-006-0000	00350-0419	1 S COUNTY RD	Solid Waste High Volume 5 day	5810	\$0.946	\$5,496.26
50-43-43-22-24-007-0000	00350-0420	1 S COUNTY RD	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-22-24-007-0000	00350-0420	1 S COUNTY RD	Solid Waste Medium Volume 5 day	28177	\$0.216	\$6,086.23



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-24-007-0000	00350-0420	1 S COUNTY RD	Solid Waste High Volume 5 day	5648	\$0.946	\$5,343.01
50-43-43-22-24-016-0000	00350-0421	2 S COUNTY RD	Solid Waste Medium Volume 7 day	18005	\$0.292	\$5,257.46
50-43-43-22-24-016-0000	00350-0421	2 S COUNTY RD	Solid Waste High Volume 7 day	6717	\$1.277	\$8,577.61
50-43-43-22-31-000-0030	00350-0108	333 SUNSET AVE	Solid Waste Apartment	75	\$17.100	\$15,390.00
50-43-43-22-31-000-0301	00350-0109	280 SUNSET AVE	Solid Waste Medium Volume 5 day	25328	\$0.216	\$5,470.85
50-43-43-22-31-000-0301	00350-0109	280 SUNSET AVE	Solid Waste High Volume 7 day	3340	\$1.277	\$4,265.18
50-43-43-22-31-000-0380	00350-0110	262 SUNSET AVE	Solid Waste Medium Volume 5 day	3878	\$0.216	\$837.65
50-43-43-22-31-000-0400	00350-0111	257 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	4371	\$0.292	\$1,276.33
50-43-43-22-31-000-0440	00350-0422	254 SUNSET AVE	Solid Waste Medium Volume 5 day	3363	\$0.216	\$726.41
50-43-43-22-31-000-0520	00350-0594	221 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	14741	\$0.292	\$4,304.37
50-43-43-22-31-000-0520	00350-0594	221 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	4516	\$1.277	\$5,766.93



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-31-000-0630	00350-0205	212 SUNSET AVE	Solid Waste Medium Volume 7 day	8028	\$0.292	\$2,344.18
50-43-43-22-31-000-0652	00350-0206	207 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	9689	\$0.292	\$2,829.19
50-43-43-22-31-000-0652	00350-0206	207 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	6615	\$1.277	\$8,447.36
50-43-43-22-31-000-0760	00350-0207	101 N COUNTY RD	Solid Waste Medium Volume 7 day	4042	\$0.292	\$1,180.26
50-43-43-22-31-000-0790	00350-0208	105 N COUNTY RD	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-22-31-000-0790	00350-0208	105 N COUNTY RD	Solid Waste Medium Volume 5 day	2619	\$0.216	\$565.70
50-43-43-22-31-000-0810	00350-0209	184 SUNSET AVE	Solid Waste Apartment	23	\$17.100	\$4,719.60
50-43-43-22-31-000-0810	00350-0209	184 SUNSET AVE	Solid Waste Medium Volume 5 day	1951	\$0.216	\$421.42
50-43-43-22-31-000-1730	00350-0250	132 N COUNTY RD	Solid Waste Medium Volume 7 day	19561	\$0.292	\$5,711.81
50-43-43-22-31-000-1840	00350-0252	223 SUNSET AVE	Solid Waste Medium Volume 5 day	20369	\$0.216	\$4,399.70
50-43-43-22-31-000-1840	00350-0252	223 SUNSET AVE	Solid Waste High Volume 7 day	2320	\$1.277	\$2,962.64
50-43-43-22-32-000-0010	00350-0290	283 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	9090	\$0.216	\$1,963.44
50-43-43-22-32-000-0010	00350-0290	283 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	2550	\$1.277	\$3,256.35



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-32-000-0040	00350-0291	265 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	3136	\$0.216	\$677.38
50-43-43-22-32-000-0081	00350-0292	265 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	7580	\$0.216	\$1,637.28
50-43-43-22-32-000-0100	00350-0293	261 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	1980	\$0.216	\$427.68
50-43-43-22-32-000-0130	00350-0294	255 ROYAL POINCIANA WAY	Solid Waste Apartment	4	\$17.100	\$820.80
50-43-43-22-32-000-0130	00350-0294	255 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2272	\$0.216	\$490.75
50-43-43-22-32-000-0141	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste Apartment	7	\$17.100	\$1,436.40
50-43-43-22-32-000-0141	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	1640	\$0.292	\$478.88
50-43-43-22-32-000-0141	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	1311	\$1.277	\$1,674.15
50-43-43-22-32-000-0170	00350-0295	245 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2778	\$0.216	\$600.05
50-43-43-22-32-000-0211	00350-0296	233 ROYAL POINCIANA WAY	Solid Waste Apartment	8	\$17.100	\$1,641.60
50-43-43-22-32-000-0211	00350-0296	233 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2216	\$0.216	\$478.66
50-43-43-22-32-000-0321	00350-0299	211 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	8695	\$0.216	\$1,878.12
50-43-43-23-00-001-0030	00350-0191	95 N COUNTY RD	Solid Waste Medium Volume 5 day	13932	\$0.216	\$3,009.31
50-43-43-23-01-000-0010	00350-0239	141 S COUNTY RD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-23-01-000-0010	00350-0239	141 S COUNTY RD	Solid Waste Low Volume 5 day	7870	\$0.032	\$251.84



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-01-000-0010	00350-0239	141 S COUNTY RD	Solid Waste Medium Volume 5 day	18984	\$0.216	\$4,100.54
50-43-43-23-01-000-0180	00350-0263	126 S OCEAN BLVD	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-23-04-000-0010	00350-0264	239 S COUNTY RD	Solid Waste Medium Volume 5 day	56656	\$0.216	\$12,237.70
50-43-43-23-05-001-0040	00350-0336	445 BRAZILIAN AVE	Solid Waste Apartment	14	\$17.100	\$2,872.80
50-43-43-23-05-002-0011	00350-0402	315 COCOANUT ROW	Solid Waste Apartment	4	\$17.100	\$820.80
50-43-43-23-05-003-0011	00350-0058	335 COCOANUT ROW	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-23-05-003-0012	00350-0059	339 COCOANUT ROW	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-23-05-003-0013	00350-0060	354 BRAZILIAN AVE	Solid Waste Apartment	6	\$17.100	\$1,231.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-004-0283	00350-0155	401 AUSTRALIAN AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-23-05-004-0430	00350-0156	424 BRAZILIAN AVE	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-23-05-004-0450	00350-0157	430 BRAZILIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-23-05-005-0380	00350-0197	414 AUSTRALIAN AVE	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-23-05-005-0450	00350-0198	430 AUSTRALIAN AVE	Solid Waste Apartment	4	\$17.100	\$820.80
50-43-43-23-05-005-0490	00350-0199	436 AUSTRALIAN AVE	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-23-05-006-0010	00350-0243	363 COCOANUT ROW	Solid Waste Medium Volume 7 day	29007	\$0.292	\$8,470.04
50-43-43-23-05-006-0010	00350-0243	363 COCOANUT ROW	Solid Waste High Volume 7 day	3751	\$1.277	\$4,790.03
50-43-43-23-05-006-0130	00350-0244	328 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-23-05-006-0181	00350-0245	318 AUSTRALIAN AVE	Solid Waste Apartment	2	\$17.100	\$410.40



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-006-0252	00350-0115	300 AUSTRALIAN AVE	Solid Waste Medium Volume 7 day	2334	\$0.292	\$681.53
50-43-43-23-05-006-0380	00350-0266	317 CHILEAN AVE	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-23-05-007-0050	00350-0308	232 AUSTRALIAN AVE	Solid Waste Apartment	8	\$17.100	\$1,641.60
50-43-43-23-05-007-0060	00350-0309	226 AUSTRALIAN AVE	Solid Waste Apartment	5	\$17.100	\$1,026.00
50-43-43-23-05-007-0070	00350-0310	222 AUSTRALIAN AVE	Solid Waste Apartment	6	\$17.100	\$1,231.20
50-43-43-23-05-007-0090	00350-0301	216 AUSTRALIAN AVE	Solid Waste Apartment	4	\$17.100	\$820.80
50-43-43-23-05-007-0110	00350-0311	350 S COUNTY RD	Solid Waste Apartment	13	\$17.100	\$2,667.60
50-43-43-23-05-007-0110	00350-0311	350 S COUNTY RD	Solid Waste Medium Volume 7 day	14922	\$0.292	\$4,357.22
50-43-43-23-05-007-0110	00350-0311	350 S COUNTY RD	Solid Waste High Volume 7 day	5525	\$1.277	\$7,055.43
50-43-43-23-05-007-0181	00350-0097	201 CHILEAN AVE	Solid Waste Medium Volume 5 day	1729	\$0.216	\$373.46
50-43-43-23-05-008-0050	00350-0403	359 S COUNTY RD	Solid Waste Medium Volume 5 day	3080	\$0.216	\$665.28
50-43-43-23-05-008-0060	00350-0006	361 S COUNTY RD	Solid Waste Apartment	6	\$17.100	\$1,231.20
50-43-43-23-05-008-0060	00350-0006	361 S COUNTY RD	Solid Waste Medium Volume 5 day	4322	\$0.216	\$933.55



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-008-0080	00350-0404	365 S COUNTY RD	Solid Waste Medium Volume 7 day	11270	\$0.292	\$3,290.84
50-43-43-23-05-008-0080	00350-0404	365 S COUNTY RD	Solid Waste High Volume 7 day	765	\$1.277	\$976.91
50-43-43-23-05-008-0210	00350-0035	141 CHILEAN AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-23-05-008-0510	00350-0061	150 AUSTRALIAN AVE	Solid Waste Apartment	6	\$17.100	\$1,231.20
50-43-43-23-05-009-0010	00350-0062	375 S COUNTY RD	Solid Waste Medium Volume 7 day	11271	\$0.292	\$3,291.13
50-43-43-23-05-009-0010	00350-0062	375 S COUNTY RD	Solid Waste High Volume 7 day	5421	\$1.277	\$6,922.62
50-43-43-23-05-009-0150	00350-0063	150 CHILEAN AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-23-05-009-0201	00350-0064	136 CHILEAN AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-23-05-009-0230	00350-0087	134 CHILEAN AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-23-05-009-0250	00350-0127	130 CHILEAN AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-23-05-009-0290	00350-0128	124 CHILEAN AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-23-05-009-0310	00350-0129	120 CHILEAN AVE	Solid Waste Apartment	2	\$17.100	\$410.40



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-009-0580	00350-0130	155 PERUVIAN AVE	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-23-05-010-0180	00350-0602	217 PERUVIAN AVE	Solid Waste Medium Volume 5 day	4984	\$0.216	\$1,076.54
50-43-43-23-05-010-0240	00350-0160	376 S COUNTY RD	Solid Waste Medium Volume 5 day	4710	\$0.216	\$1,017.36
50-43-43-23-05-010-0280	00350-0161	380 S COUNTY RD	Solid Waste Medium Volume 5 day	5998	\$0.216	\$1,295.57
50-43-43-23-05-010-0320	00350-0162	211 PERUVIAN AVE	Solid Waste Medium Volume 7 day	2520	\$0.292	\$735.84
50-43-43-23-05-010-0340	00350-0163	215 PERUVIAN AVE	Solid Waste High Volume 7 day	5154	\$1.277	\$6,581.66
50-43-43-23-05-010-0380	00350-0165	223 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3783	\$0.216	\$817.13
50-43-43-23-05-010-0400	00350-0166	225 PERUVIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-23-05-010-0400	00350-0166	225 PERUVIAN AVE	Solid Waste Medium Volume 5 day	4416	\$0.216	\$953.86
50-43-43-23-05-010-0420	00350-0201	231 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1931	\$0.216	\$417.10
50-43-43-23-05-010-0440	00350-0222	235 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3379	\$0.216	\$729.86



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-011-0250	00350-0224	386 HIBISCUS AVE	Solid Waste Medium Volume 5 day	650	\$0.216	\$140.40
50-43-43-23-05-011-0330	00350-0225	311 PERUVIAN AVE	Solid Waste Medium Volume 5 day	7080	\$0.216	\$1,529.28
50-43-43-23-05-011-0360	00350-0226	317 PERUVIAN AVE	Solid Waste Medium Volume 5 day	6474	\$0.216	\$1,398.38
50-43-43-23-05-011-0390	00350-0227	319 PERUVIAN AVE	Solid Waste Medium Volume 5 day	2581	\$0.216	\$557.50
50-43-43-23-05-011-0410	00350-0228	333 PERUVIAN AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-23-05-011-0410	00350-0228	333 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3802	\$0.216	\$821.23
50-43-43-23-05-011-0530	00350-0267	353 PERUVIAN AVE	Solid Waste Medium Volume 5 day	6926	\$0.216	\$1,496.02
50-43-43-23-05-012-0190	00350-0268	421 PERUVIAN AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-23-05-012-0410	00350-0312	424 CHILEAN AVE	Solid Waste Apartment	4	\$17.100	\$820.80
50-43-43-23-05-014-0010	00350-0406	347 WORTH AVE	Solid Waste Apartment	6	\$17.100	\$1,231.20
50-43-43-23-05-014-0010	00350-0406	347 WORTH AVE	Solid Waste Medium Volume 5 day	58101	\$0.216	\$12,549.82
50-43-43-23-05-014-0031	00350-0040	9 VIA PARIGI	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-23-05-014-0031	00350-0040	9 VIA PARIGI	Solid Waste Medium Volume 5 day	616	\$0.216	\$133.06



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-014-0170	00350-0407	326 PERUVIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-23-05-014-0170	00350-0407	326 PERUVIAN AVE	Solid Waste Medium Volume 7 day	3271	\$0.292	\$955.13
50-43-43-23-05-014-0170	00350-0407	326 PERUVIAN AVE	Solid Waste High Volume 7 day	320	\$1.277	\$408.64
50-43-43-23-05-014-0190	00350-0408	313 1/2 WORTH AVE	Solid Waste Medium Volume 5 day	15728	\$0.216	\$3,397.25
50-43-43-23-05-014-0190	00350-0408	313 1/2 WORTH AVE	Solid Waste High Volume 7 day	3821	\$1.277	\$4,879.42
50-43-43-23-05-014-0241	00350-0409	400 HIBISCUS AVE	Solid Waste Medium Volume 5 day	6652	\$0.216	\$1,436.83
50-43-43-23-05-014-0242	00350-0043	301 WORTH AVE	Solid Waste Medium Volume 5 day	22047	\$0.216	\$4,762.15
50-43-43-23-05-014-0331	00350-0410	309 WORTH AVE	Solid Waste Medium Volume 5 day	7779	\$0.216	\$1,680.26
50-43-43-23-05-014-0391	00350-0411	325 WORTH AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-23-05-014-0391	00350-0411	325 WORTH AVE	Solid Waste Medium Volume 5 day	5811	\$0.216	\$1,255.18
50-43-43-23-05-014-0430	00350-0380	331 WORTH AVE	Solid Waste Medium Volume 5 day	2559	\$0.216	\$552.74
50-43-43-23-05-015-0200	00350-0065	220 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1050	\$0.216	\$226.80
50-43-43-23-05-015-0280	00350-0066	205 WORTH AVE	Solid Waste Medium Volume 5 day	34420	\$0.216	\$7,434.72
50-43-43-23-05-015-0340	00350-0067	219 WORTH AVE	Solid Waste Medium Volume 5 day	7354	\$0.216	\$1,588.46
50-43-43-23-05-015-0340	00350-0067	219 WORTH AVE	Solid Waste High Volume 7 day	5550	\$1.277	\$7,087.35
50-43-43-23-05-015-0380	00350-0068	225 WORTH AVE	Solid Waste Medium Volume 5 day	9932	\$0.216	\$2,145.31



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-015-0420	00350-0069	235 WORTH AVE	Solid Waste Medium Volume 5 day	3500	\$0.216	\$756.00
50-43-43-23-05-015-0440	00350-0070	237 WORTH AVE	Solid Waste Medium Volume 5 day	8528	\$0.216	\$1,842.05
50-43-43-23-05-015-0480	00350-0071	247 WORTH AVE	Solid Waste Medium Volume 5 day	8009	\$0.216	\$1,729.94
50-43-43-23-05-015-0480	00350-0071	247 WORTH AVE	Solid Waste High Volume 7 day	2366	\$1.277	\$3,021.38
50-43-43-23-05-016-0010	00350-0003	401 S COUNTY RD	Solid Waste Medium Volume 5 day	6750	\$0.216	\$1,458.00
50-43-43-23-05-016-0130	00350-0131	151 WORTH AVE	Solid Waste Low Volume 5 day	48578	\$0.032	\$1,554.50
50-43-43-23-05-016-0270	00350-0132	126 PERUVIAN AVE	Solid Waste Apartment	6	\$17.100	\$1,231.20
50-43-43-23-05-016-0380	00350-0133	125 WORTH AVE	Solid Waste Medium Volume 5 day	49401	\$0.216	\$10,670.62
50-43-43-23-05-016-0600	00350-0004	411 S COUNTY RD	Solid Waste Low Volume 5 day	10716	\$0.032	\$342.91
50-43-43-23-05-016-0600	00350-0004	411 S COUNTY RD	Solid Waste Medium Volume 5 day	156	\$0.216	\$33.70



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-018-0010	00350-0168	256 WORTH AVE	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-23-05-018-0010	00350-0168	256 WORTH AVE	Solid Waste Medium Volume 5 day	24739	\$0.216	\$5,343.62
50-43-43-23-05-018-0050	00350-0303	224 WORTH AVE	Solid Waste Apartment	6	\$17.100	\$1,231.20
50-43-43-23-05-018-0050	00350-0303	224 WORTH AVE	Solid Waste Medium Volume 7 day	35238	\$0.292	\$10,289.50
50-43-43-23-05-018-0050	00350-0303	224 WORTH AVE	Solid Waste High Volume 7 day	810	\$1.277	\$1,034.37
50-43-43-23-05-018-0170	00350-0169	222 WORTH AVE	Solid Waste Medium Volume 5 day	7592	\$0.216	\$1,639.87
50-43-43-23-05-018-0190	00350-0170	216 WORTH AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-23-05-018-0190	00350-0170	216 WORTH AVE	Solid Waste Medium Volume 5 day	7057	\$0.216	\$1,524.31
50-43-43-23-05-018-0212	00350-0171	212 WORTH AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-23-05-018-0212	00350-0171	212 WORTH AVE	Solid Waste Medium Volume 5 day	1938	\$0.216	\$418.61
50-43-43-23-05-018-0230	00350-0172	204 WORTH AVE	Solid Waste Medium Volume 5 day	15025	\$0.216	\$3,245.40
50-43-43-23-05-019-0200	00350-0174	312 WORTH AVE	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-23-05-019-0200	00350-0174	312 WORTH AVE	Solid Waste Medium Volume 5 day	5176	\$0.216	\$1,118.02
50-43-43-23-05-019-0220	00350-0202	306 WORTH AVE	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-23-05-019-0220	00350-0202	306 WORTH AVE	Solid Waste Medium Volume 5 day	16654	\$0.216	\$3,597.26
50-43-43-23-05-021-0010	00350-0229	102 FOUR ARTS PLZ	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-23-05-021-0010	00350-0229	102 FOUR ARTS PLZ	Solid Waste Low Volume 5 day	21002	\$0.032	\$672.06
50-43-43-23-05-021-0031	00350-0230	100 FOUR ARTS PLZ	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-23-05-021-0031	00350-0230	100 FOUR ARTS PLZ	Solid Waste Low Volume 5 day	3901	\$0.032	\$124.83



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-021-0031	00350-0230	100 FOUR ARTS PLZ	Solid Waste Medium Volume 5 day	17148	\$0.216	\$3,703.97
50-43-43-23-05-021-0040	00350-0500	102 FOUR ARTS PLZ	Solid Waste Low Volume 5 day	8810	\$0.032	\$281.92
50-43-43-23-05-021-0151	00350-0269	249 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	81498	\$0.216	\$17,603.57
50-43-43-23-05-021-0171	00350-0270	241 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	9553	\$0.216	\$2,063.45
50-43-43-23-05-021-0180	00350-0271	231 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11064	\$0.216	\$2,389.82
50-43-43-23-05-021-0190	00350-0272	205 ROYAL PALM WAY	Solid Waste Low Volume 5 day	23245	\$0.032	\$743.84
50-43-43-23-05-022-0220	00350-0273	255 S COUNTY RD	Solid Waste Low Volume 5 day	10478	\$0.032	\$335.30
50-43-43-23-05-022-0220	00350-0273	255 S COUNTY RD	Solid Waste Medium Volume 5 day	4419	\$0.216	\$954.50
50-43-43-23-05-022-0272	00350-0274	109 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	10860	\$0.216	\$2,345.76
50-43-43-23-05-023-0491	00350-0313	400 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	28548	\$0.216	\$6,166.37
50-43-43-23-05-023-0510	00350-0314	420 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	12948	\$0.216	\$2,796.77
50-43-43-23-05-023-0520	00350-0315	440 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	46373	\$0.216	\$10,016.57
50-43-43-23-05-023-0541	00350-0316	450 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	25316	\$0.216	\$5,468.26



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-024-0421	00350-0317	294 HIBISCUS AVE	Solid Waste Medium Volume 5 day	2662	\$0.216	\$574.99
50-43-43-23-05-024-0422	00350-0318	300 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	24295	\$0.216	\$5,247.72
50-43-43-23-05-024-0440	00350-0346	324 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	26404	\$0.216	\$5,703.26
50-43-43-23-05-024-0460	00350-0370	340 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	21632	\$0.216	\$4,672.51
50-43-43-23-05-024-0470	00350-0371	350 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	25776	\$0.216	\$5,567.62
50-43-43-23-05-024-0480	00350-0107	396 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	7870	\$0.216	\$1,699.92
50-43-43-23-05-025-0071	00350-0381	304 S COUNTY RD	Solid Waste Medium Volume 5 day	4729	\$0.216	\$1,021.46
50-43-43-23-05-025-0072	00350-0382	316 S COUNTY RD	Solid Waste Medium Volume 5 day	5894	\$0.216	\$1,273.10
50-43-43-23-05-025-0072	00350-0382	316 S COUNTY RD	Solid Waste High Volume 7 day	2275	\$1.277	\$2,905.18
50-43-43-23-05-025-0351	00350-0383	290 S COUNTY RD	Solid Waste Apartment	5	\$17.100	\$1,026.00
50-43-43-23-05-025-0351	00350-0383	290 S COUNTY RD	Solid Waste Medium Volume 7 day	4319	\$0.292	\$1,261.15
50-43-43-23-05-025-0351	00350-0383	290 S COUNTY RD	Solid Waste High Volume 7 day	6014	\$1.277	\$7,679.88



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-025-0352	00350-0384	296 S COUNTY RD	Solid Waste Medium Volume 7 day	2300	\$0.292	\$671.60
50-43-43-23-05-025-0352	00350-0384	296 S COUNTY RD	Solid Waste High Volume 7 day	2400	\$1.277	\$3,064.80
50-43-43-23-05-025-0370	00350-0385	218 ROYAL PALM WAY	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-23-05-025-0370	00350-0385	218 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11448	\$0.216	\$2,472.77
50-43-43-23-05-025-0380	00350-0386	222 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11654	\$0.216	\$2,517.26
50-43-43-23-05-025-0390	00350-0387	230 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	19242	\$0.216	\$4,156.27
50-43-43-23-05-025-0400	00350-0388	240 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	10296	\$0.216	\$2,223.94
50-43-43-23-05-025-0411	00350-0389	250 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	24034	\$0.216	\$5,191.34
50-43-43-23-05-026-0081	00350-0037	301 S COUNTY RD	Solid Waste Medium Volume 5 day	8464	\$0.216	\$1,828.22
50-43-43-23-05-026-0082	00350-0072	311 S COUNTY RD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-23-05-026-0082	00350-0072	311 S COUNTY RD	Solid Waste Medium Volume 5 day	5586	\$0.216	\$1,206.58
50-43-43-23-05-026-0310	00350-0604	160 ROYAL PALM WAY	Solid Waste Medium Volume 7 day	51488	\$0.292	\$15,034.50
50-43-43-23-05-026-0310	00350-0604	160 ROYAL PALM WAY	Solid Waste High Volume 7 day	2550	\$1.277	\$3,256.35
50-43-43-23-05-026-0340	00350-0134	180 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	19500	\$0.216	\$4,212.00
50-43-43-23-05-026-0600	00350-0135	132 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	13648	\$0.216	\$2,947.97



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-027-0011	00350-0136	340 S COUNTY RD	Solid Waste High Volume 5 day	2248	\$0.946	\$2,126.61
50-43-43-23-05-027-0280	00350-0137	336 S COUNTY RD	Solid Waste Medium Volume 5 day	6252	\$0.216	\$1,350.43
50-43-43-23-05-027-0300	00350-0138	332 S COUNTY RD	Solid Waste Medium Volume 5 day	1298	\$0.216	\$280.37
50-43-43-23-05-027-0320	00350-0139	214 BRAZILIAN AVE	Solid Waste Medium Volume 5 day	18796	\$0.216	\$4,059.94
50-43-43-23-05-027-0401	00350-0041	234 BRAZILIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-23-05-028-0290	00350-0175	331 S COUNTY RD	Solid Waste Medium Volume 7 day	9676	\$0.292	\$2,825.39
50-43-43-23-05-028-0331	00350-0176	335 S COUNTY RD	Solid Waste Medium Volume 5 day	3105	\$0.216	\$670.68
50-43-43-23-05-028-0460	00350-0231	141 AUSTRALIAN AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-23-05-028-0520	00350-0232	121 AUSTRALIAN AVE	Solid Waste Apartment	5	\$17.100	\$1,026.00



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-14-000-1010	00350-0319	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	620	\$0.216	\$133.92
50-43-43-23-14-000-1020	00350-0320	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	2114	\$0.216	\$456.62
50-43-43-23-14-000-1030	00350-0347	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	493	\$0.216	\$106.49
50-43-43-23-14-000-2010	00350-0373	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1265	\$0.216	\$273.24
50-43-43-23-14-000-2020	00350-0374	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	983	\$0.216	\$212.33
50-43-43-23-14-000-2030	00350-0375	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	825	\$0.216	\$178.20
50-43-43-23-14-000-2040	00350-0376	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1593	\$0.216	\$344.09
50-43-43-23-14-000-2050	00350-0377	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	2140	\$0.216	\$462.24
50-43-43-23-14-000-2060	00350-0378	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1740	\$0.216	\$375.84



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-15-000-0301	00350-0552	240 S COUNTY RD	Solid Waste Medium Volume 5 day	1357	\$0.216	\$293.11
50-43-43-23-15-000-0302	00350-0553	240 S COUNTY RD	Solid Waste Medium Volume 5 day	864	\$0.216	\$186.62
50-43-43-23-15-000-0303	00350-0554	240 S COUNTY RD	Solid Waste Medium Volume 5 day	1242	\$0.216	\$268.27
50-43-43-23-15-000-0304	00350-0555	240 S COUNTY RD	Solid Waste Medium Volume 5 day	2405	\$0.216	\$519.48
50-43-43-23-15-000-0305	00350-0556	240 S COUNTY RD	Solid Waste Medium Volume 5 day	1269	\$0.216	\$274.10
50-43-43-23-15-000-0306	00350-0557	240 S COUNTY RD	Solid Waste Medium Volume 5 day	1107	\$0.216	\$239.11
50-43-43-23-15-000-0307	00350-0558	240 S COUNTY RD	Solid Waste Medium Volume 5 day	752	\$0.216	\$162.43
50-43-43-23-15-000-0308	00350-0559	240 S COUNTY RD	Solid Waste Medium Volume 5 day	688	\$0.216	\$148.61
50-43-43-23-15-000-0309	00350-0560	240 S COUNTY RD	Solid Waste Medium Volume 5 day	606	\$0.216	\$130.90
50-43-43-23-15-000-0310	00350-0561	240 S COUNTY RD	Solid Waste Medium Volume 5 day	5904	\$0.216	\$1,275.26
50-43-43-23-16-000-0060	00350-0300	173 MAIN ST	Solid Waste Apartment	2	\$17.100	\$410.40



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-26-00-001-0020	00350-0140	500 S COUNTY RD	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-26-00-001-0020	00350-0140	500 S COUNTY RD	Solid Waste Medium Volume 5 day	17231	\$0.216	\$3,721.90
50-43-43-26-00-001-0020	00350-0140	500 S COUNTY RD	Solid Waste High Volume 5 day	20154	\$0.946	\$19,065.68
50-43-43-26-00-001-0040	00350-0177	125 HAMMON AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-26-00-001-0050	00350-0178	125 HAMMON AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-26-00-001-0080	00350-0179	155 HAMMON AVE	Solid Waste Medium Volume 7 day	65461	\$0.292	\$19,114.61
50-43-43-26-00-001-0080	00350-0179	155 HAMMON AVE	Solid Waste High Volume 7 day	6214	\$1.277	\$7,935.28
50-43-43-26-00-001-0130	00350-0180	152 HAMMON AVE	Solid Waste Apartment	7	\$17.100	\$1,436.40
50-43-43-26-01-002-0012	00350-0369	106 HAMMON AVE	Solid Waste Apartment	6	\$17.100	\$1,231.20
50-43-43-26-14-000-0010	00350-0321	175 WORTH AVE	Solid Waste Medium Volume 5 day	6808	\$0.216	\$1,470.53
50-43-43-26-14-000-0020	00350-0591	175 WORTH AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-26-14-000-0030	00350-0005	175 WORTH AVE	Solid Waste Medium Volume 5 day	4781	\$0.216	\$1,032.70
50-43-43-26-19-000-0050	00350-0233	173 PERUVIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-26-21-000-0010	00350-0116	226 CHILEAN AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-27-56-000-0061	00350-0354	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1160	\$0.216	\$250.56
50-43-43-27-56-000-0062	00350-0355	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	720	\$0.216	\$155.52
50-43-43-27-56-000-0063	00350-0356	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	737	\$0.216	\$159.19
50-43-43-27-56-000-0064	00350-0357	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	510	\$0.216	\$110.16
50-43-43-27-56-000-1811	00350-0358	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1037	\$0.216	\$223.99
50-43-43-27-56-000-1812	00350-0359	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	655	\$0.216	\$141.48
50-43-43-27-56-000-1821	00350-0360	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1498	\$0.216	\$323.57
50-43-43-27-56-000-1822	00350-0361	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	769	\$0.216	\$166.10
50-43-43-27-62-000-0010	00350-0367	329 WORTH AVE	Solid Waste Medium Volume 5 day	1242	\$0.216	\$268.27



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-62-000-0020	00350-0362	329 WORTH AVE	Solid Waste Medium Volume 5 day	1097	\$0.216	\$236.95
50-43-43-27-62-000-0030	00350-0038	329 WORTH AVE	Solid Waste Medium Volume 5 day	1276	\$0.216	\$275.62
50-43-43-27-62-000-0040	00350-0045	329 WORTH AVE	Solid Waste Medium Volume 5 day	277	\$0.216	\$59.83
50-43-43-27-62-000-0050	00350-0046	329 WORTH AVE	Solid Waste Medium Volume 5 day	573	\$0.216	\$123.77
50-43-43-27-62-000-0060	00350-0047	329 WORTH AVE	Solid Waste Medium Volume 5 day	773	\$0.216	\$166.97
50-43-43-27-62-000-0070	00350-0048	329 WORTH AVE	Solid Waste Medium Volume 5 day	571	\$0.216	\$123.34
50-43-43-27-67-000-2030	00350-0562	369 S LAKE DR	Solid Waste Medium Volume 5 day	1888	\$0.216	\$407.81
50-43-43-27-69-000-0010	00350-0351	250 WORTH AVE	Solid Waste Medium Volume 5 day	1369	\$0.216	\$295.70
50-43-43-27-69-000-0020	00350-0352	250 WORTH AVE	Solid Waste Medium Volume 5 day	1140	\$0.216	\$246.24
50-43-43-27-69-000-0030	00350-0353	250 WORTH AVE	Solid Waste Medium Volume 5 day	826	\$0.216	\$178.42



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-70-001-0000	00350-0363	234 AUSTRALIAN AVE	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-27-71-001-0020	00350-0417	2 VIA MIZNER	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-71-001-1010	00350-0364	339 WORTH AVE	Solid Waste Medium Volume 7 day	1130	\$0.292	\$329.96
50-43-43-27-71-001-1020	00350-0365	341 WORTH AVE	Solid Waste Medium Volume 7 day	734	\$0.292	\$214.33
50-43-43-27-71-001-1030	00350-0366	343 WORTH AVE	Solid Waste Medium Volume 7 day	656	\$0.292	\$191.55
50-43-43-27-71-001-1040	00350-0349	345 WORTH AVE	Solid Waste Medium Volume 7 day	681	\$0.292	\$198.85
50-43-43-27-71-001-1050	00350-0039	7 VIA MIZNER	Solid Waste Medium Volume 7 day	336	\$0.292	\$98.11
50-43-43-27-71-001-1060	00350-0049	8 VIA MIZNER	Solid Waste Medium Volume 7 day	329	\$0.292	\$96.07
50-43-43-27-71-001-1070	00350-0050	9 VIA MIZNER	Solid Waste Medium Volume 7 day	335	\$0.292	\$97.82
50-43-43-27-71-001-1080	00350-0051	14 VIA MIZNER	Solid Waste Medium Volume 7 day	837	\$0.292	\$244.40
50-43-43-27-71-001-1090	00350-0052	14 VIA MIZNER	Solid Waste Medium Volume 7 day	397	\$0.292	\$115.92



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-71-001-1100	00350-0053	23 VIA MIZNER	Solid Waste Medium Volume 7 day	330	\$0.292	\$96.36
50-43-43-27-71-001-1110	00350-0054	21 VIA MIZNER	Solid Waste Medium Volume 7 day	285	\$0.292	\$83.22
50-43-43-27-71-001-1120	00350-0055	5 VIA MIZNER	Solid Waste Medium Volume 7 day	269	\$0.292	\$78.55
50-43-43-27-71-001-1140	00350-0056	28 VIA MIZNER	Solid Waste Medium Volume 7 day	431	\$0.292	\$125.85
50-43-43-27-71-001-1150	00350-0057	32 VIA MIZNER	Solid Waste Medium Volume 7 day	793	\$0.292	\$231.56
50-43-43-27-71-001-1160	00350-0089	33 VIA MIZNER	Solid Waste Medium Volume 7 day	634	\$0.292	\$185.13
50-43-43-27-71-001-1170	00350-0119	34 VIA MIZNER	Solid Waste Medium Volume 7 day	803	\$0.292	\$234.48
50-43-43-27-71-001-1180	00350-0120	333 WORTH AVE	Solid Waste Medium Volume 7 day	888	\$0.292	\$259.30
50-43-43-27-71-001-1190	00350-0121	335 WORTH AVE	Solid Waste Medium Volume 7 day	709	\$0.292	\$207.03
50-43-43-27-71-001-1200	00350-0122	337 WORTH AVE	Solid Waste Medium Volume 7 day	706	\$0.292	\$206.15
50-43-43-27-71-001-2080	00350-0123	18 VIA MIZNER	Solid Waste Medium Volume 7 day	1863	\$0.292	\$544.00



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-71-001-2160	00350-0124	38 VIA MIZNER	Solid Waste Medium Volume 7 day	2114	\$0.292	\$617.29
50-43-43-27-71-002-0010	00350-0125	0 VIA MIZNER	Solid Waste Medium Volume 7 day	2337	\$0.292	\$682.40
50-43-43-27-71-002-1010	00350-0126	60 VIA MIZNER	Solid Waste Medium Volume 7 day	429	\$0.292	\$125.27
50-43-43-27-71-002-1020	00350-0203	64 VIA MIZNER	Solid Waste Medium Volume 7 day	388	\$0.292	\$113.30
50-43-43-27-71-002-1030	00350-0210	64 VIA MIZNER	Solid Waste Medium Volume 7 day	478	\$0.292	\$139.58
50-43-43-27-71-002-1040	00350-0306	66 VIA MIZNER	Solid Waste Medium Volume 7 day	286	\$0.292	\$83.51
50-43-43-27-71-002-1050	00350-0307	66 VIA MIZNER	Solid Waste Medium Volume 7 day	310	\$0.292	\$90.52
50-43-43-27-71-002-1060	00350-0211	87 VIA MIZNER	Solid Waste Medium Volume 7 day	800	\$0.292	\$233.60
50-43-43-27-71-002-1070	00350-0212	87 VIA MIZNER	Solid Waste Medium Volume 7 day	501	\$0.292	\$146.29
50-43-43-27-71-002-1080	00350-0213	87 VIA MIZNER	Solid Waste Medium Volume 7 day	601	\$0.292	\$175.49
50-43-43-27-71-002-1090	00350-0214	88 VIA MIZNER	Solid Waste Medium Volume 7 day	990	\$0.292	\$289.08



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-71-002-1100	00350-0215	90 VIA MIZNER	Solid Waste Medium Volume 7 day	1022	\$0.292	\$298.42
50-43-43-27-71-002-1110	00350-0216	92 VIA MIZNER	Solid Waste Medium Volume 7 day	711	\$0.292	\$207.61
50-43-43-27-71-002-1120	00350-0217	96 VIA MIZNER	Solid Waste Medium Volume 7 day	335	\$0.292	\$97.82
50-43-43-27-71-002-1140	00350-0218	99 VIA MIZNER	Solid Waste Medium Volume 7 day	285	\$0.292	\$83.22
50-43-43-27-71-002-1150	00350-0249	99 VIA MIZNER	Solid Waste Medium Volume 7 day	877	\$0.292	\$256.08
50-43-43-27-71-002-2010	00350-0253	64 VIA MIZNER	Solid Waste Medium Volume 7 day	884	\$0.292	\$258.13
50-43-43-27-74-000-0010	00350-0304	340 COCOANUT ROW	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-77-000-0021	00350-0094	434 CHILEAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-77-000-0024	00350-0093	434 CHILEAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-77-000-0034	00350-0092	434 CHILEAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-77-000-0042	00350-0091	434 CHILEAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-77-000-0063	00350-0090	434 CHILEAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-0010	00350-0098	301 AUSTRALIAN AVE	Solid Waste High Volume 7 day	13489	\$1.277	\$17,225.45
50-43-43-27-78-000-0020	00350-0099	301 AUSTRALIAN AVE	Solid Waste Medium Volume 5 day	2198	\$0.216	\$474.77
50-43-43-27-78-000-0080	00350-0100	301 AUSTRALIAN AVE	Solid Waste Medium Volume 5 day	14649	\$0.216	\$3,164.18
50-43-43-27-78-000-1000	00350-0549	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1010	00350-0502	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1020	00350-0564	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1030	00350-0503	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1040	00350-0504	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1050	00350-0563	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-78-000-1060	00350-0505	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1070	00350-0507	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1080	00350-0509	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1082	00350-0567	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1090	00350-0511	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1100	00350-0512	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1110	00350-0513	301 AUSTRALIAN AVE	Solid Waste Apartment	2	\$17.100	\$410.40
50-43-43-27-78-000-1130	00350-0565	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1140	00350-0515	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1150	00350-0568	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1160	00350-0517	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-78-000-1170	00350-0569	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1180	00350-0519	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1190	00350-0575	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1200	00350-0523	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1210	00350-0526	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1220	00350-0528	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1230	00350-0570	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1240	00350-0571	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1250	00350-0529	301 AUSTRALIAN AVE	Solid Waste Apartment	3	\$17.100	\$615.60
50-43-43-27-78-000-1280	00350-0530	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1290	00350-0533	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-78-000-1300	00350-0572	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-1320	00350-0535	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2010	00350-0536	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2020	00350-0573	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2030	00350-0574	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2040	00350-0538	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2042	00350-0566	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2050	00350-0540	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2060	00350-0543	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2070	00350-0545	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2080	00350-0547	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-78-000-2090	00350-0506	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2100	00350-0508	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2110	00350-0510	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2120	00350-0514	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2130	00350-0577	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2140	00350-0516	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2150	00350-0581	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2160	00350-0518	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2170	00350-0520	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2180	00350-0521	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2190	00350-0522	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-78-000-2200	00350-0524	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2210	00350-0527	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2220	00350-0525	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2230	00350-0585	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2240	00350-0586	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2250	00350-0531	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2260	00350-0587	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2270	00350-0588	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2280	00350-0532	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2290	00350-0534	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2300	00350-0537	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-78-000-2310	00350-0589	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2320	00350-0590	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2340	00350-0539	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2350	00350-0541	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2360	00350-0542	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-2370	00350-0544	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-3010	00350-0576	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-3020	00350-0578	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-3030	00350-0579	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-3040	00350-0580	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-3050	00350-0582	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-78-000-3060	00350-0583	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-3070	00350-0546	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-3080	00350-0548	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-78-000-3090	00350-0584	301 AUSTRALIAN AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-27-88-000-0010	00350-0596	259 WORTH AVE	Solid Waste Medium Volume 5 day	8324	\$0.216	\$1,797.98
50-43-43-27-88-000-0020	00350-0595	415 HIBISCUS AVE	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-43-35-00-002-0390	00350-0044	1100 S OCEAN BLVD	Solid Waste Apartment	5	\$17.100	\$1,026.00
50-43-43-35-00-002-0390	00350-0044	1100 S OCEAN BLVD	Solid Waste Low Volume 7 day	19908	\$0.044	\$875.95
50-43-43-35-00-002-0390	00350-0044	1100 S OCEAN BLVD	Solid Waste Medium Volume 7 day	46088	\$0.292	\$13,457.70
50-43-43-35-00-002-0390	00350-0044	1100 S OCEAN BLVD	Solid Waste High Volume 7 day	10512	\$1.277	\$13,423.82
50-43-44-11-03-000-1303	00350-0350	2310 S OCEAN BLVD	Solid Waste Apartment	8	\$17.100	\$1,641.60
50-43-44-11-07-008-0020	00350-0102	18 SLOANS CURVE DR	Solid Waste Medium Volume 5 day	1196	\$0.216	\$258.34
50-43-44-14-01-003-1090	00350-0042	2275 S OCEAN BLVD	Solid Waste Medium Volume 5 day	978	\$0.216	\$211.25
50-43-44-23-00-001-0010	00350-0600	2730 S OCEAN BLVD	Solid Waste Apartment	28	\$17.100	\$5,745.60
50-43-44-23-00-001-0010	00350-0600	2730 S OCEAN BLVD	Solid Waste Medium Volume 7 day	96075	\$0.292	\$28,053.90



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-00-001-0020	00350-0603	2720 S OCEAN BLVD	Solid Waste Medium Volume 5 day	42942	\$0.216	\$9,275.47
50-43-44-23-00-002-0190	00350-0219	2875 S OCEAN BLVD	Solid Waste Medium Volume 5 day	29035	\$0.216	\$6,271.56
50-43-44-23-00-002-0190	00350-0219	2875 S OCEAN BLVD	Solid Waste High Volume 7 day	2114	\$1.277	\$2,699.58
50-43-44-23-00-002-0270	00350-0220	2880 S OCEAN BLVD	Solid Waste Medium Volume 7 day	3835	\$0.292	\$1,119.82
50-43-44-23-00-002-0280	00350-0221	2870 S OCEAN BLVD	Solid Waste Medium Volume 7 day	43902	\$0.292	\$12,819.38
50-43-44-23-14-000-0000	00350-0283	2850 S OCEAN BLVD	Solid Waste Medium Volume 5 day	1880	\$0.216	\$406.08
50-43-44-23-15-000-3240	00350-0599	2840 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-2030	00350-0429	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-2040	00350-0430	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-2050	00350-0431	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-2070	00350-0432	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-2080	00350-0433	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-20-000-2090	00350-0434	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-2100	00350-0435	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-2110	00350-0436	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-2120	00350-0437	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-2140	00350-0438	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-2150	00350-0439	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-2160	00350-0440	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-2170	00350-0441	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-2180	00350-0442	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-3010	00350-0443	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-3030	00350-0444	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-20-000-3050	00350-0445	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-3060	00350-0446	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-3070	00350-0447	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-3080	00350-0448	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-3090	00350-0449	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-3100	00350-0450	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-3110	00350-0451	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-3140	00350-0452	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-3150	00350-0453	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-3160	00350-0454	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-3170	00350-0598	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-20-000-4010	00350-0455	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-4020	00350-0456	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-4030	00350-0457	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-4040	00350-0458	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-4050	00350-0459	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-4080	00350-0460	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-4090	00350-0461	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-4100	00350-0592	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-4120	00350-0593	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-4140	00350-0462	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-4170	00350-0463	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-20-000-4180	00350-0464	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-5010	00350-0465	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-5020	00350-0466	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-5030	00350-0467	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-5040	00350-0468	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-5050	00350-0469	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-5060	00350-0470	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-5070	00350-0471	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-5090	00350-0472	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-5110	00350-0473	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-5140	00350-0474	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-20-000-5150	00350-0475	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-5160	00350-0476	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-5170	00350-0477	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-6020	00350-0478	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-6040	00350-0479	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-6050	00350-0480	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-6060	00350-0597	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-6070	00350-0481	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-6080	00350-0482	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-6090	00350-0483	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-6100	00350-0484	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-20-000-6110	00350-0485	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-6140	00350-0486	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-6150	00350-0487	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-6160	00350-0488	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-6170	00350-0489	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-6180	00350-0490	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-7010	00350-0491	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-7020	00350-0492	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-7030	00350-0493	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-7040	00350-0494	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-7050	00350-0495	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2027

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-20-000-7060	00350-0496	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-7070	00350-0497	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-7080	00350-0498	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-23-20-000-7100	00350-0499	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$17.100	\$205.20
50-43-44-26-02-000-0010	00350-0118	3200 S OCEAN BLVD	Solid Waste Medium Volume 5 day	1073	\$0.216	\$231.77
50-43-44-26-06-000-0000	00350-0348	3031 S OCEAN BLVD	Solid Waste Medium Volume 5 day	42500	\$0.216	\$9,180.00

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