



DEPARTMENT: **Legislative**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH Town Manager's Office MEMORANDUM

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

Program 111 – Legislative

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

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

Commodities

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

Program 113 – General Government

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

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

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

Program 121 – Administrative Management

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

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

Salaries

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

Contractual

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

Commodities

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

Program 122 – Advice and Litigation

FY2024 Request \$390,000

FY2023 Adopted \$365,000

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

Contractual

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

Program 131 – Town Clerk

FY2024 Request \$447,376

FY2023 Adopted \$448,179

Overall decrease of 0% (\$803)

Salaries

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

Contractual

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

Commodities

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

PROGRAM: Legislative 111

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

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

Expenditure Summary

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

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

CONTRACTUAL

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

COMMODITIES

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



DEPARTMENT: **General Government**

Town of Palm Beach / FY 2024 Proposed Annual Budget

PROGRAM: General Government 113

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Includes costs associated with boards and committees' refreshments



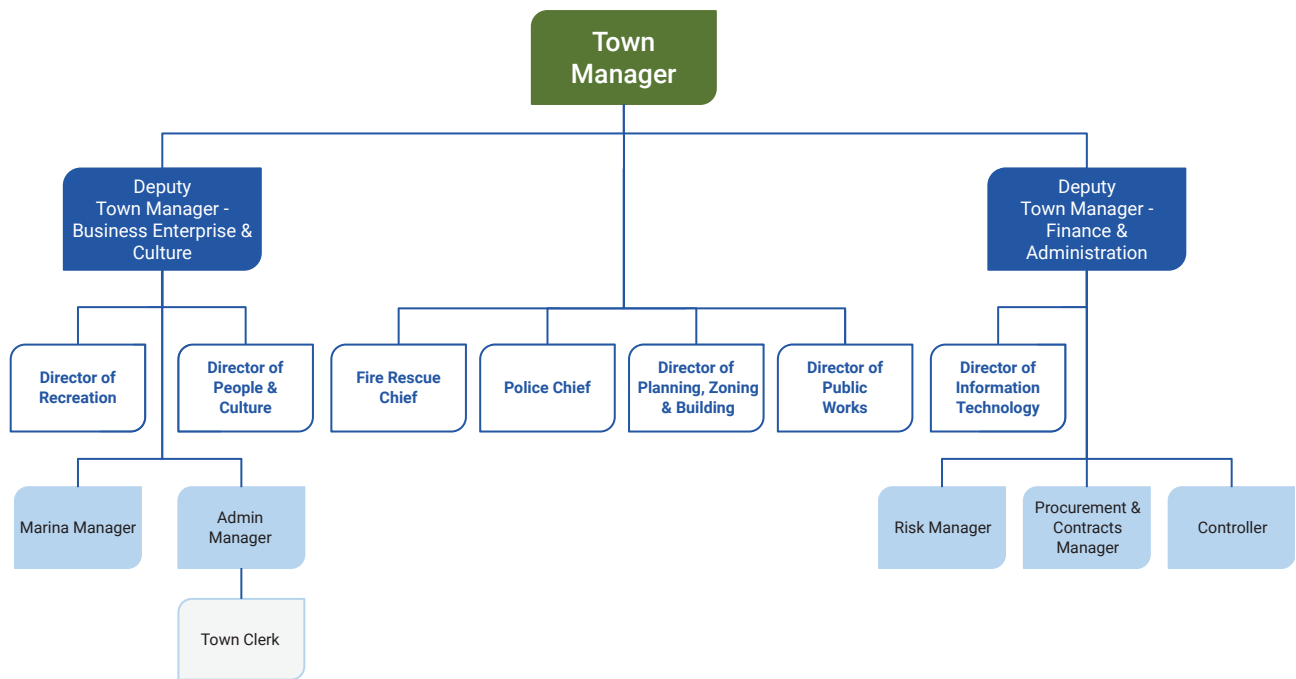
DEPARTMENT:
**Town Manager's
Office**

Town of Palm Beach / FY 2024 Proposed Annual Budget

DEPARTMENT: TOWN MANAGER'S OFFICE

MISSION

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



PROGRAM: Administrative Management 121**MISSION:**

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

MAIN ACTIVITIES:

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

OTHER

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

PROGRAM: Administrative Management 121

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



DEPARTMENT: **Advice and Litigation**

Town of Palm Beach / FY 2024 Proposed Annual Budget

PROGRAM: Advice and Litigation 122

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

Expenditure Summary

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

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

CONTRACTUAL

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



DEPARTMENT: **Town Clerk**

Town of Palm Beach / FY 2024 Proposed Annual Budget

PROGRAM: **Town Clerk 131**

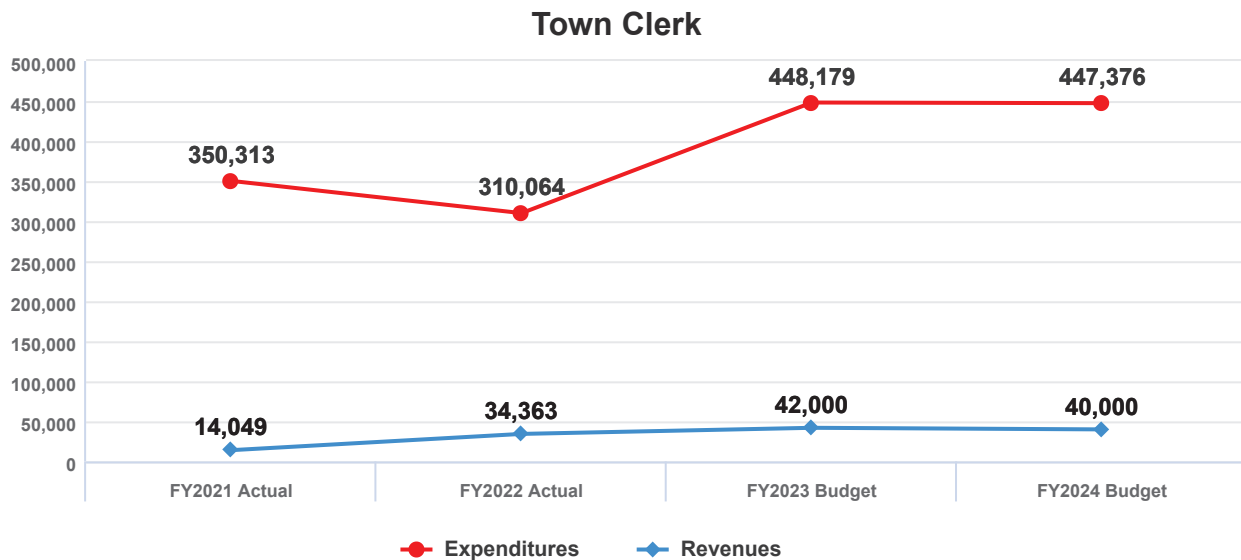
MISSION:

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

MAIN ACTIVITIES:

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

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



PROGRAM: Town Clerk 131**Revenue Summary**

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Commodities include necessary materials and software.

OTHER

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

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





DEPARTMENT: **Information Technology**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH

Office of Information Technologies

MEMORANDUM

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

Program 125 – Information Technology

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

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

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

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

Salaries and Wages

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

Employee Benefits

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

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

Contracted Services

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

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

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

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

Depreciation

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

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

Commodities

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

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

PROGRAM: Information Technology 125

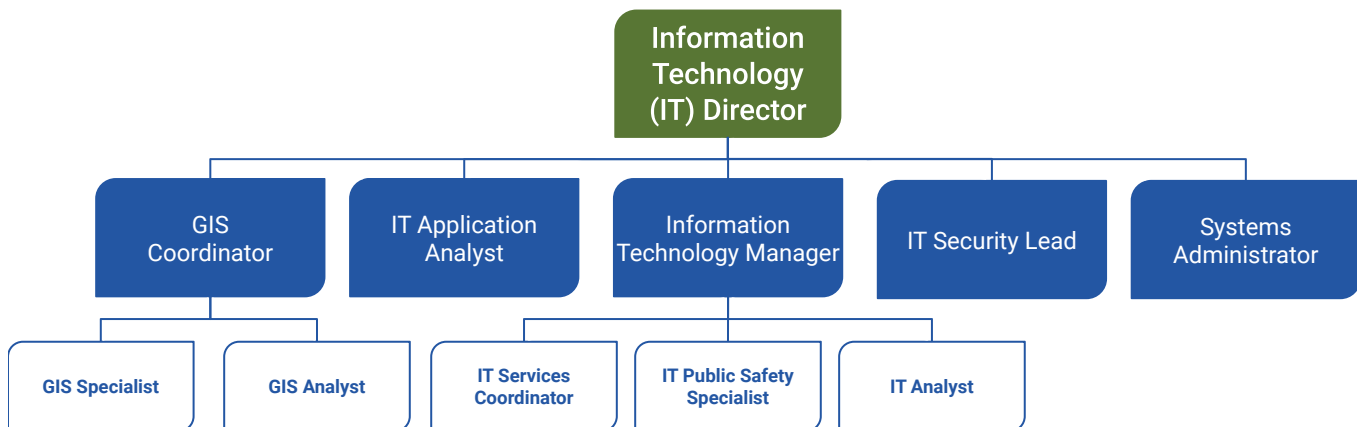
MISSION:

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

MAIN ACTIVITIES:

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

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



PROGRAM: Information Technology 125**Expenditure Summary**

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Decrease due to reduction of Computer Software purchases.

CAPITAL OUTLAY

Capital Outlay costs remain unchanged.

DEPRECIATION

Depreciation costs have decreased due to equipment becoming fully depreciated.

PROGRAM: Information Technology 125

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



DEPARTMENT: **People and Culture**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH People & Culture Department MEMORANDUM

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

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

People & Culture (General Fund 123)

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

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

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

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

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

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

Employee Health (Internal Service Fund 502)

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

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

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

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

OPEB Trust (Fund 610)

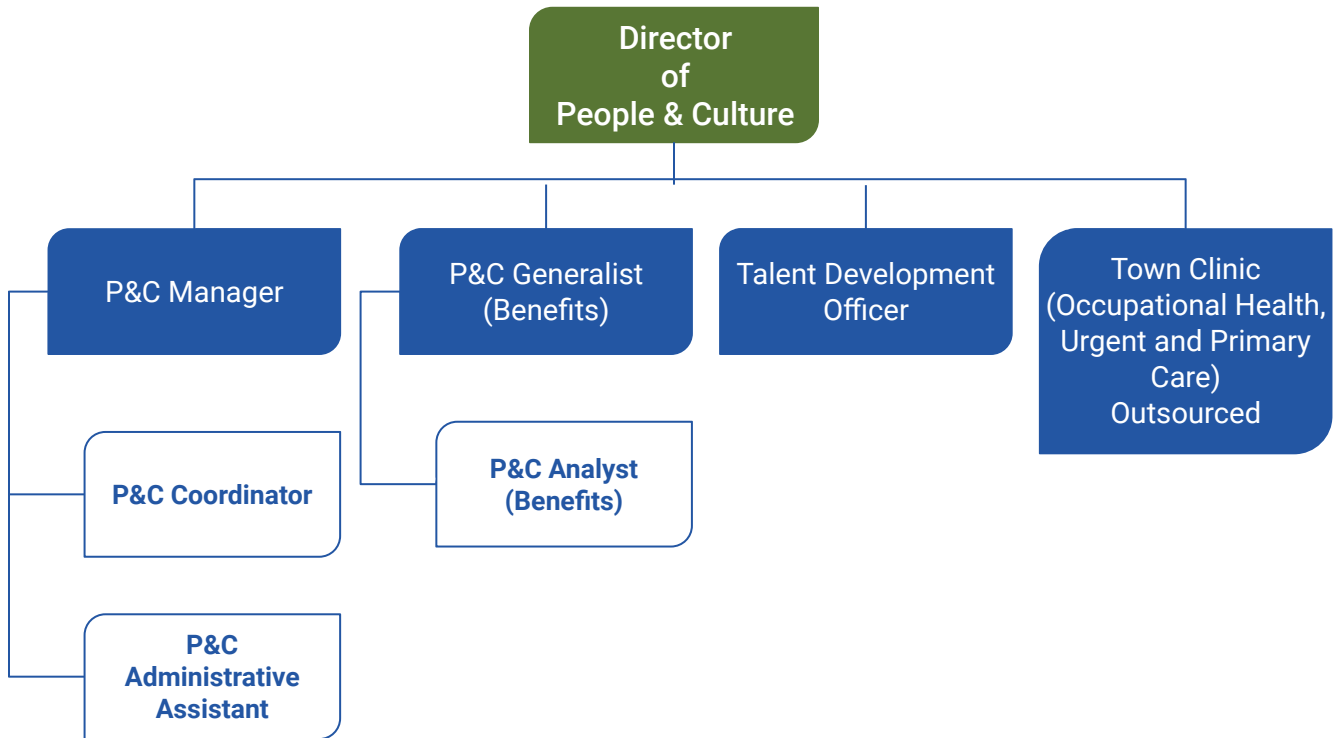
FY2024 Request	\$2,533,946
FY2023 Adopted	\$2,722,638

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

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

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

PEOPLE AND CULTURE ORGANIZATION CHART



PROGRAM: People and Culture 123**MAIN ACTIVITIES:**

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

Expenses also include recognition and engagement and increased advertising.

COMMODITIES

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

PROGRAM: People and Culture 123

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





DEPARTMENT: **Finance**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH

Finance Department

MEMORANDUM

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

Finance Budget

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

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

Program 141 – Financial Management

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

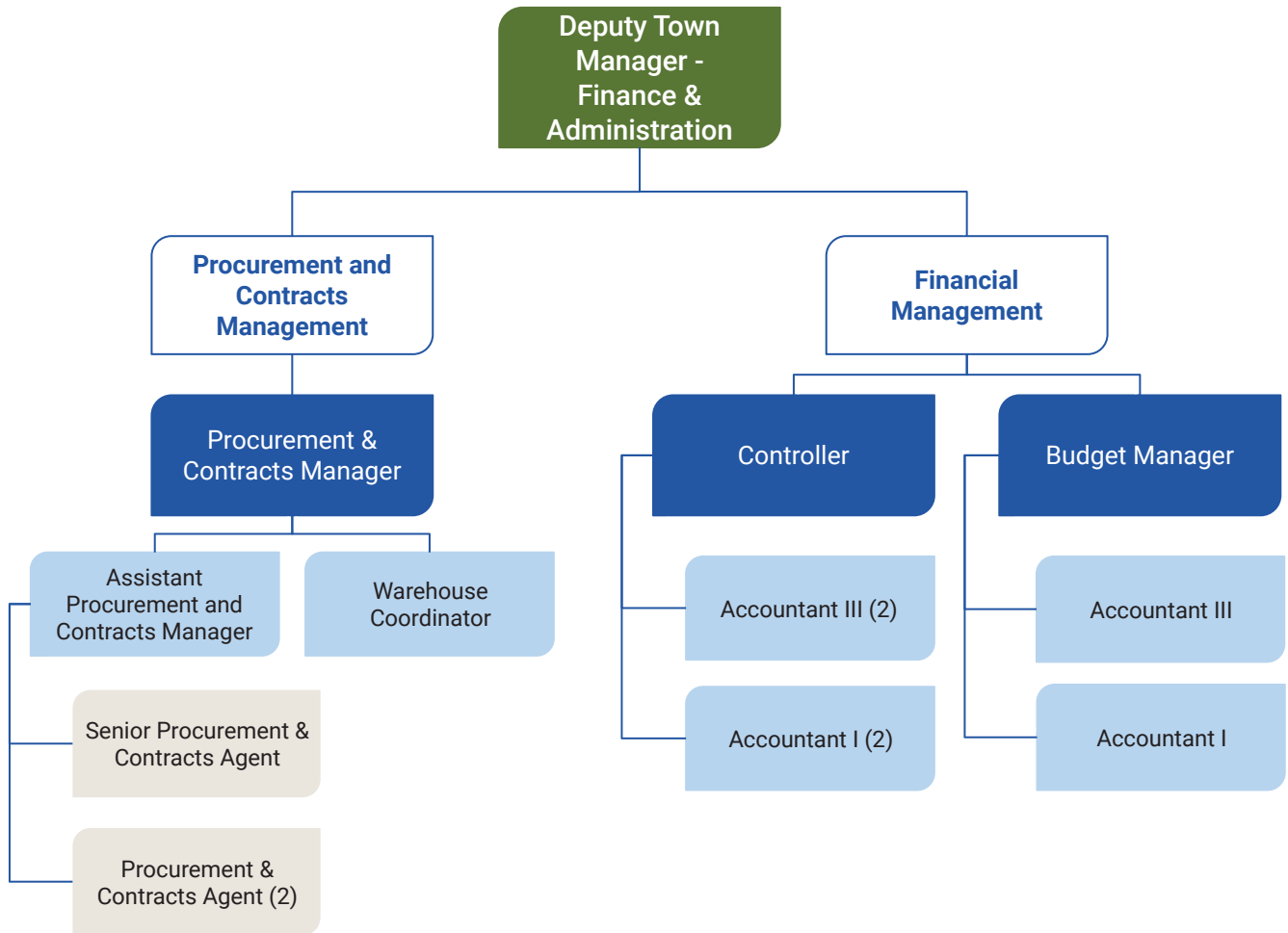
The proposed FY2024 budget for Financial Management reflects an increase of 1.9% . This resulted from an increase in contractual and employee benefits that was mostly offset by decreases in commodities and salaries.

Program 144 - Purchasing

FY2024 Program Request	852,127
FY2023 Adopted	799,075

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

FINANCE DEPARTMENT ORGANIZATIONAL CHART



DEPARTMENT: FINANCE

MISSION:

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

Revenue Summary

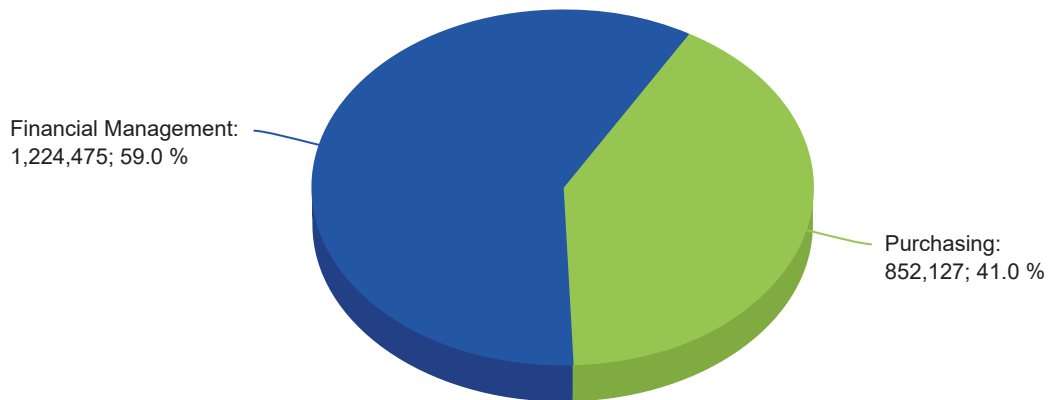
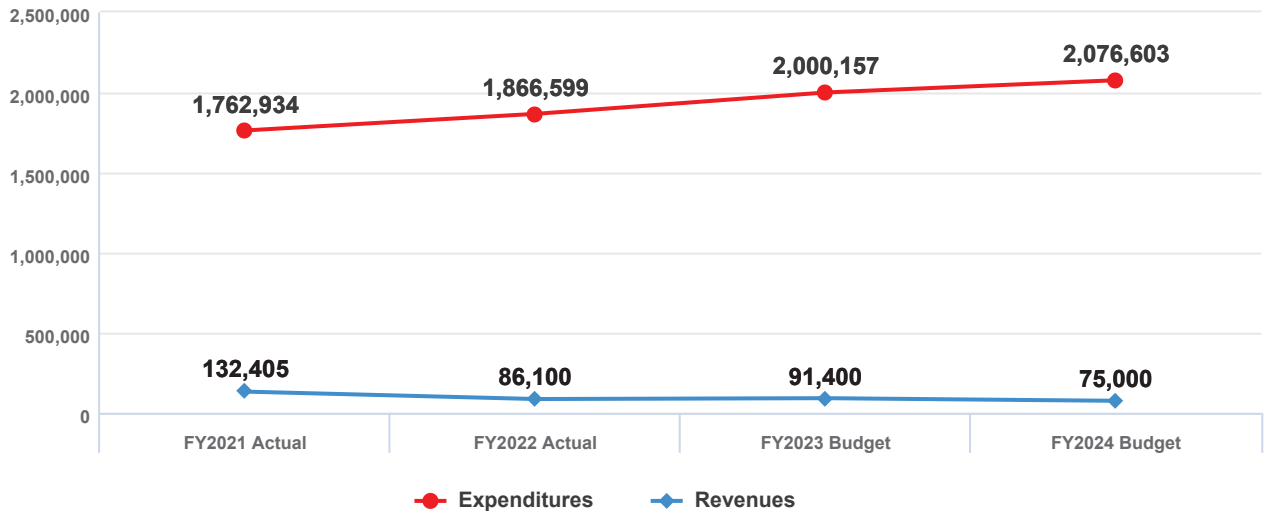
	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected	FY2024 Budget	% Change
Taxi Permits	225	0	900	225	0	(100.00%)
Newsrack Enclosure Admin Fee	380	0	500	480	0	(100.00%)
Lien Search Fee	131,800	86,100	90,000	76,000	75,000	(16.67%)
TOTALS	132,405	86,100	91,400	76,705	75,000	(17.94%)

Expenditure Summary

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

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

Finance



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

PROGRAM: Financial Management 141**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: Financial Management 141**DEPRECIATION**

Depreciation includes a folding machine

OTHER

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

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

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

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

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

PROGRAM: Procurement and Contracts Management 144**SALARIES AND WAGES**

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Estimates for commodities have increased based on current market conditions

OTHER

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

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





DEPARTMENT:

Planning, Zoning and Building

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH MEMORANDUM

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

Total Planning, Zoning & Building Budget – All Expenses

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

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

Total PZB General Fund Budget Expenses

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

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

Program 211 – Planning & Zoning

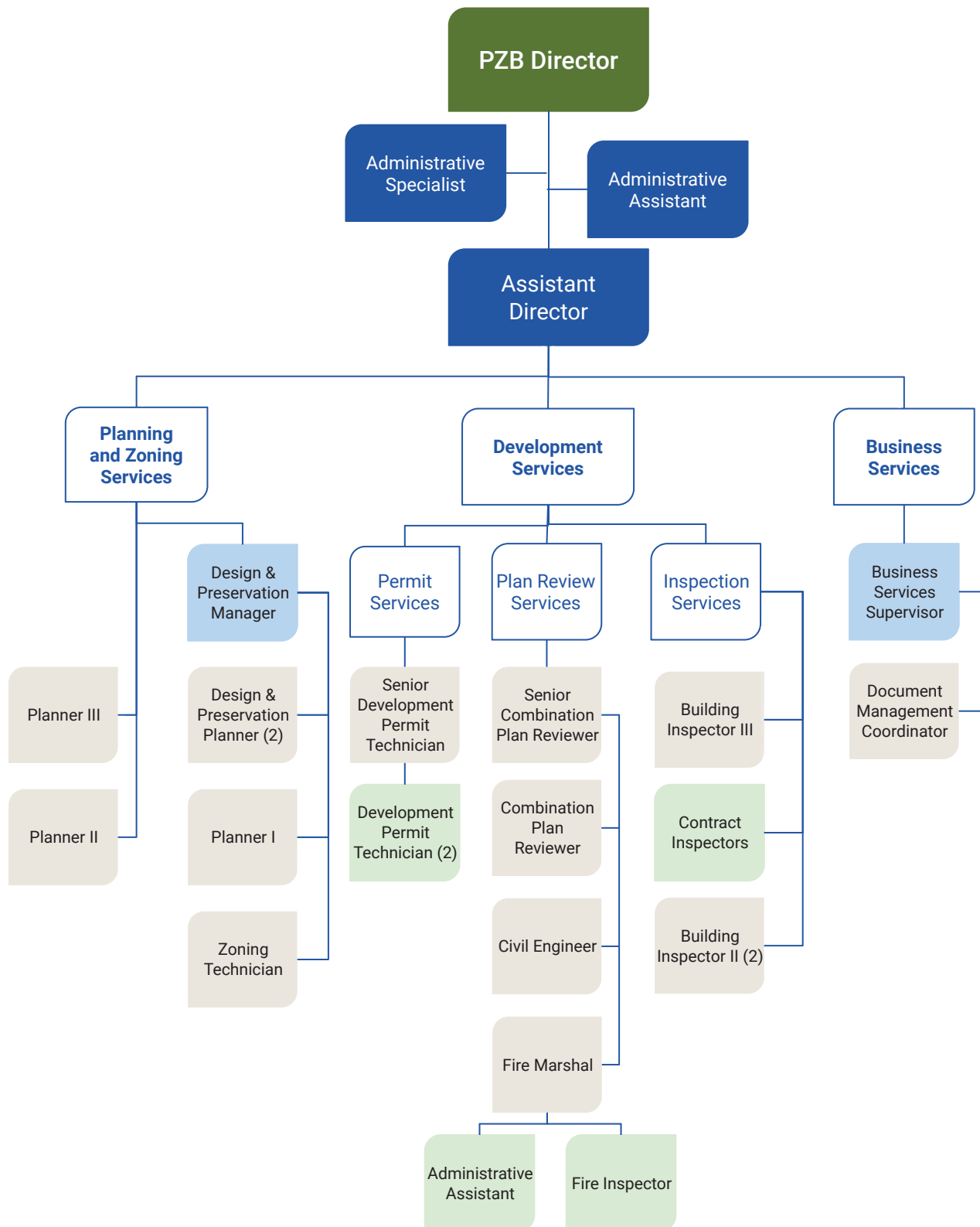
FY 2024 Budget Request: \$1,272,398
FY 2023 Adopted Budget: \$900,812

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

Program 214 – Landmarks Preservation**FY 2024 Budget Request: \$337,094****FY 2023 Adopted Budget: \$217,387**

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

PLANNING, ZONING AND BUILDING ORGANIZATIONAL CHART



DEPARTMENT: PLANNING, ZONING AND BUILDING

MISSION:

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

Revenue Summary

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

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

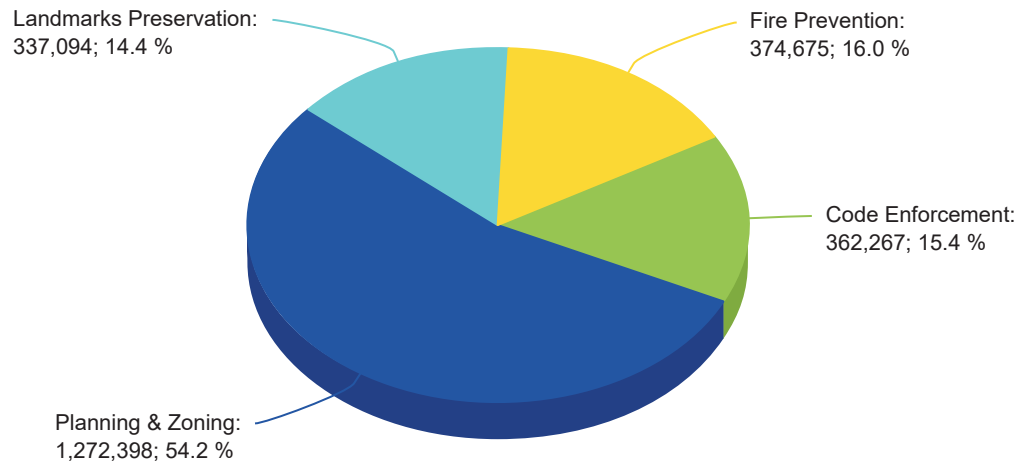
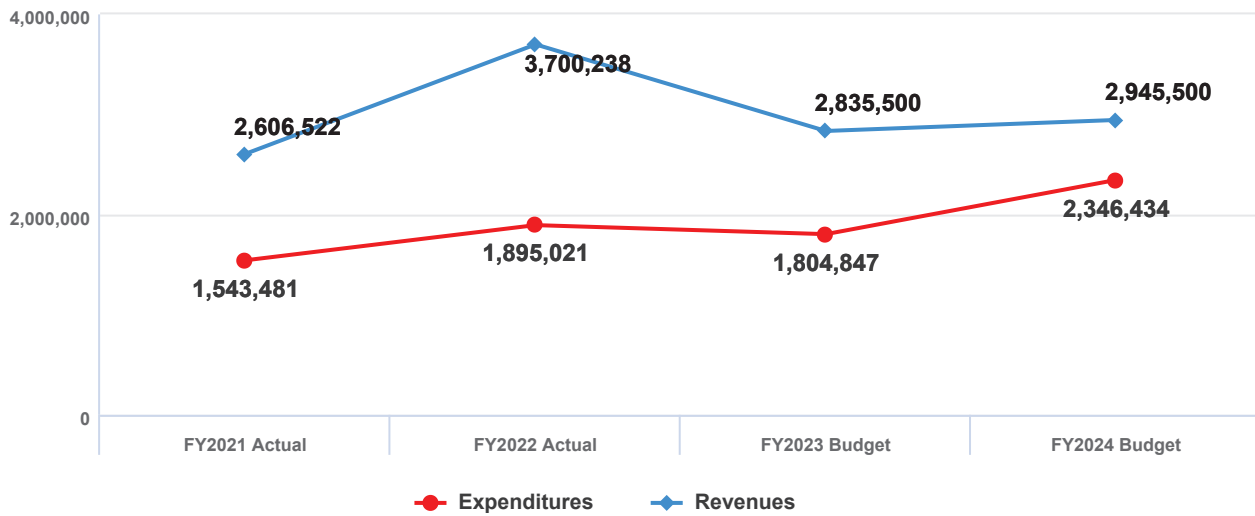
Expenditure Summary

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

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

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

Planning, Zoning & Building



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

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

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

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: Planning and Zoning 211

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

PROGRAM: Landmarks Preservation 214**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contract costs related to landmark designation studies and historic preservation.

COMMODITIES

Office supplies and minor software enhancements

PROGRAM: Landmarks Preservation 214

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

PROGRAM: Fire Prevention 215

(Program managed by Fire Rescue)

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

Remained constant

COMMODITIES

Commodities were increased due to membership fees increases.

PROGRAM: Fire Prevention 215

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

PROGRAM: Code Enforcement 216

(Program managed by Police)

MISSION:

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

MAIN ACTIVITIES

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contracted services increased due to postage and printing costs.

PROGRAM: Code Enforcement 216**COMMODITIES**

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

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



DEPARTMENT: **Recreation**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH Recreation Department MEMORANDUM

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

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

Administration

Budget

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

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

Salaries

14% overall decrease: \$28,418

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

Benefits

1% overall increase: \$1,163

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

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

20% overall increase: \$2,500

- Travel and Per Diem

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

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

19% overall increase: \$1900

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

Depreciation

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

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

Mandel Recreation Center/Seaview Park

Budget

FY2024 Request: \$1,460,612

FY2023 Approved \$1,347,039

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

Revenue

FY2024 Request: \$869,965

FY2023 Approved: \$709,300

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

FY2023 Cost Recovery Projection: 60%

Budget

Salaries

9% overall decrease: \$35,630

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

Benefits

13% overall decrease: \$25,375

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

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

21% overall increase: \$153,100

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

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

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

Overall increase: \$300

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

Non Ad-Valorem Revenue Projections Department Worksheet
Mandel Recreation Center

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

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

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

Rental Fees

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

Seaview Park and Phipps Ocean Park Tennis Centers

Budget

FY2024 Request: \$667,003

FY2023 Approved: \$558,348

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

Revenue

FY2024 Proposed: \$422,395

FY2023 Approved: \$405,900

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

Budget

Salaries

24% overall increase: \$47,445

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

Benefits

40% overall decrease: \$40,890

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

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

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

16% overall increase: \$5,200

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

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

NON AD- VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET Tennis

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

Tennis – FY 2024 Requested Fee Schedule

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

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

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

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

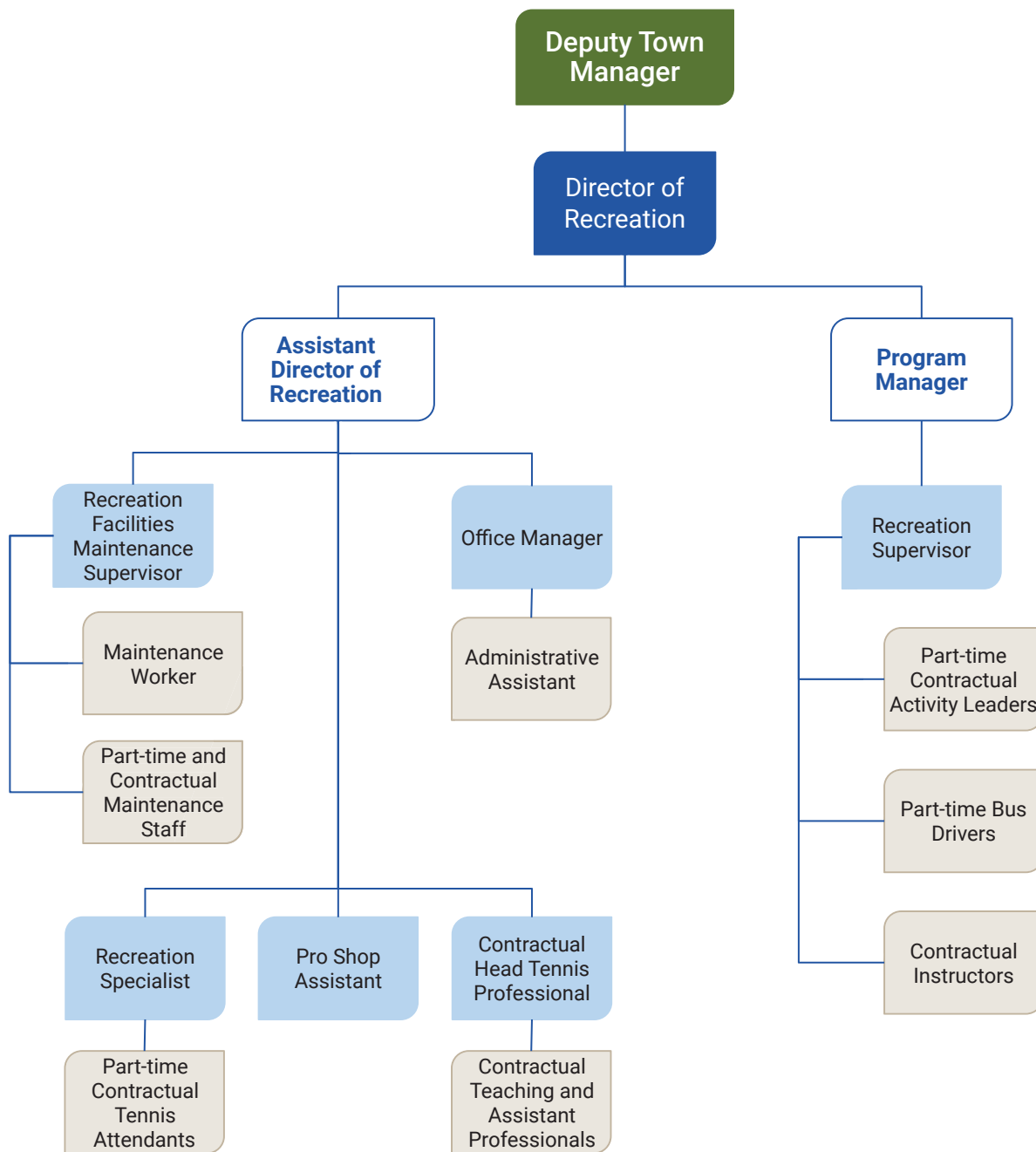
Program Operating Expenses	FY2023 Budget	FY2023 Estimated	FY2024 Requested	FY23/24 Difference \$	FY23/24 Variance %
(311) Administration	\$ 361,701	\$ 301,187	\$ 346,913	-\$14,788	-4.1%
(312) Tennis Programs & Facilities	\$ 558,348	\$ 506,253	\$ 667,003	\$ 108,655	19.5%
(313) Recreation Center/Seaview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

Operating Cost Recovery Estimates

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

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

RECREATION DEPARTMENT ORGANIZATIONAL CHART



DEPARTMENT: RECREATION

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

Revenue Summary

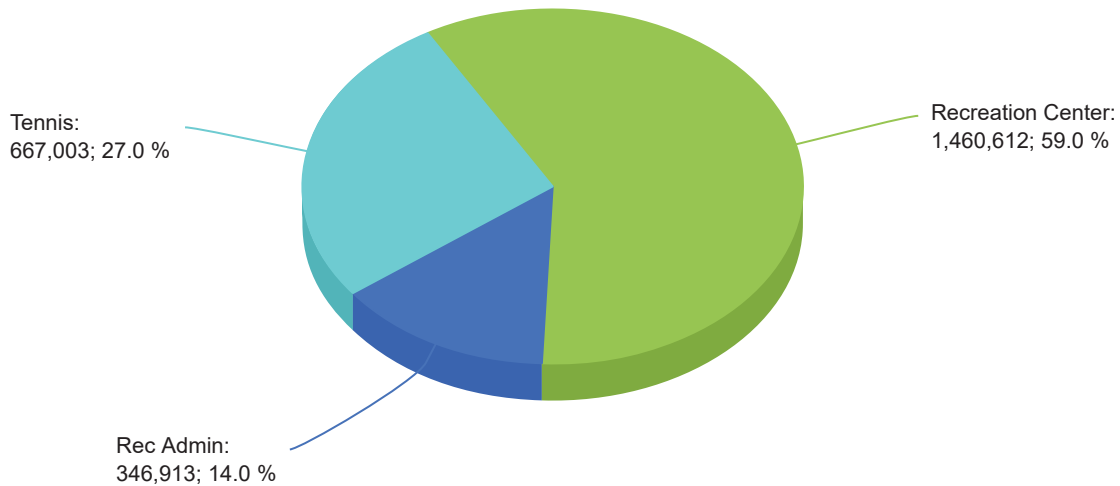
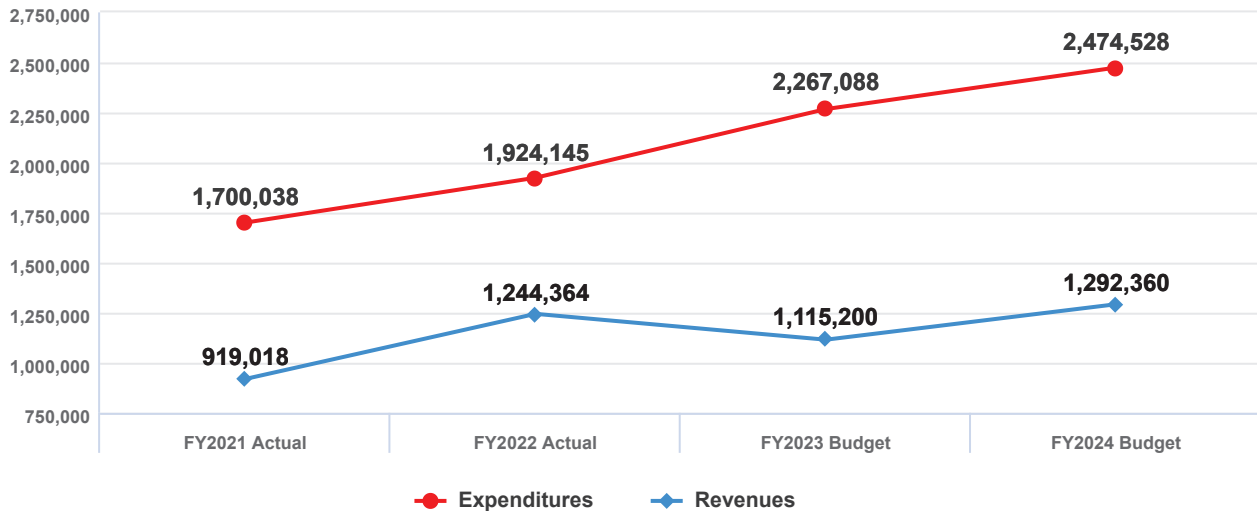
	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected	FY2024 Budget	% Change
Adult Program Fees (Rec)	21,579	16,490	81,000	8,640	10,000	(87.65%)
Youth Program Fees (Rec)	386,980	501,026	345,000	497,200	500,000	44.93%
Soma Dome fees	60	350	1,000	75	100	(90.00%)
Fitness Center Classes	6,635	7,746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

Expenditure Summary

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

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

Recreation



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

PROGRAM: Administration 311

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

DEPRECIATION

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

PROGRAM: Administration 311**OTHER**

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

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

PROGRAM: Tennis 312

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

DEPRECIATION

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

PROGRAM: Tennis 312

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

PROGRAM: Recreation Center 313

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

DEPRECIATION

Includes a minivan and utility trailer

PROGRAM: Recreation Center 313

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





DEPARTMENT: **Fire Rescue**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH Fire Rescue Department MEMORANDUM



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

Fire-Rescue Budget

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

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

Program 215 – Fire Prevention.

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

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

Program 411 – Administration

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

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

Program 417 – Fire Operations

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

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

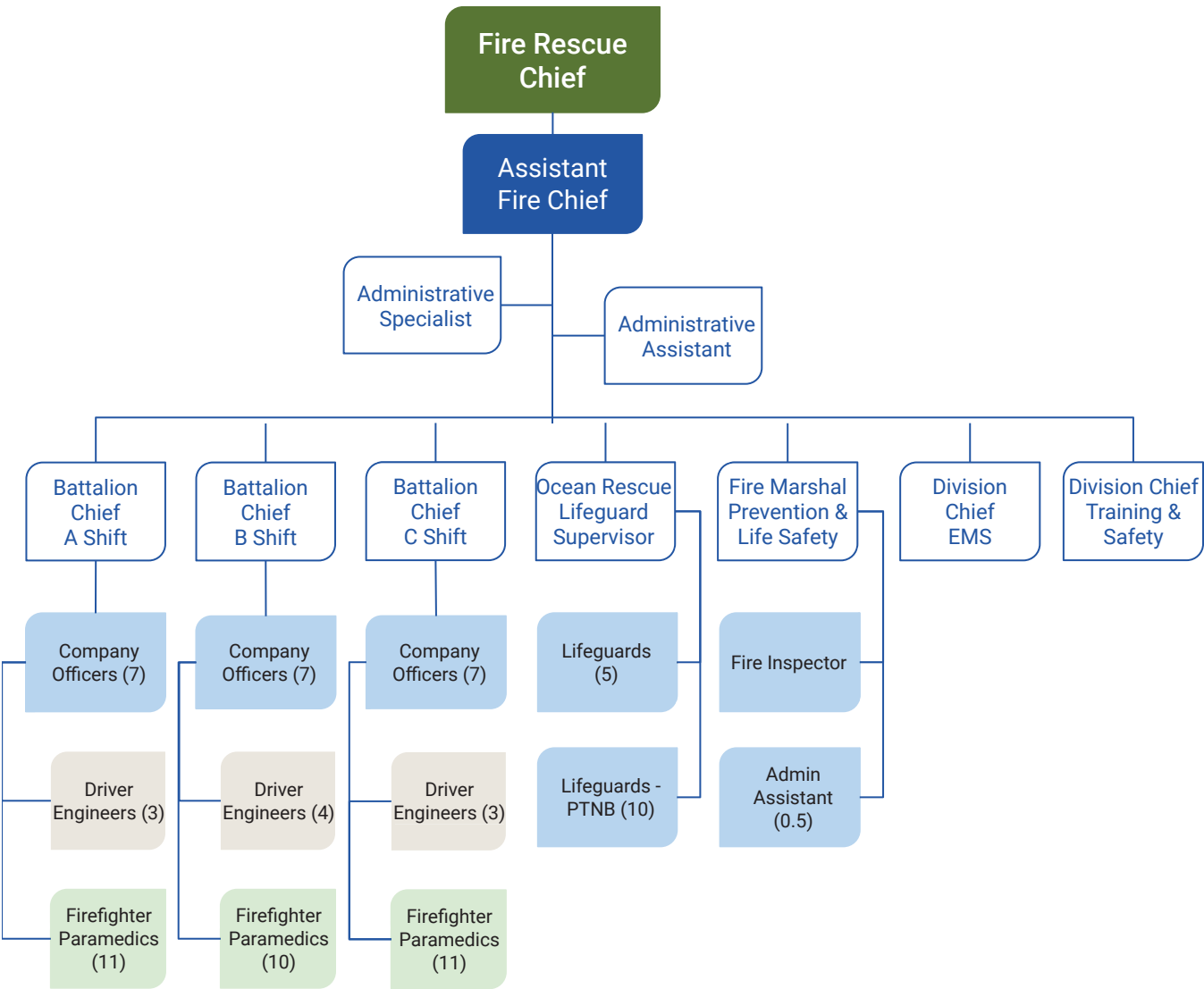
Program 418 – Fire Training**FY2024 Budget Request: \$377,789****FY2023 Adopted: \$377,714**

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

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

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

FIRE RESCUE ORGANIZATIONAL CHART



DEPARTMENT: FIRE RESCUE

MISSION:

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

Revenue Summary

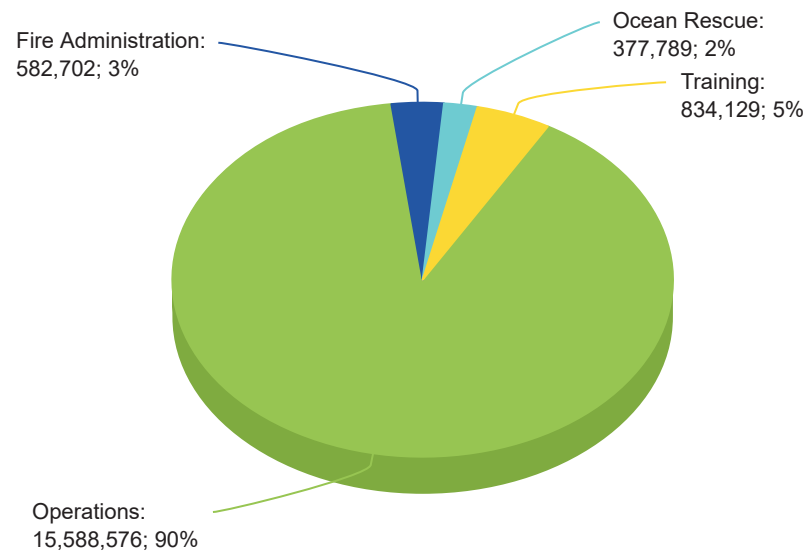
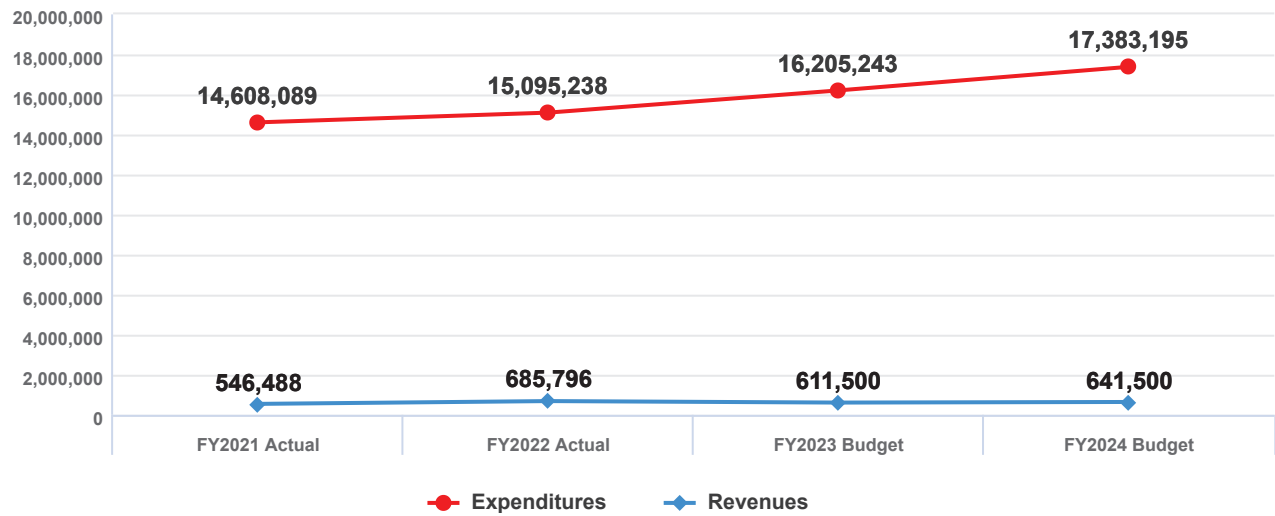
	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected	FY2024 Budget	% Change
Fire Supplemental Compensation	32,733	36,792	37,000	37,000	37,000	-%
Ems Grant - Palm Beach County	21,849	-	25,000	-	25,000	-%
Special Detail-Fire	4,675	22,915	10,000	37,000	25,000	150.00%
Fire Prev Bonfires	-	-	-	300	-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

Expenditure Summary

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

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

Fire Rescue



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

PROGRAM: Fire Administration 411**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

OTHER

PROGRAM: Fire Administration 411

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

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

PROGRAM: Operations 417**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

CAPITAL OUTLAY

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

PROGRAM: Operations 417

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

PROGRAM: Training 418**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Commodities remained constant

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

PROGRAM: Ocean Rescue 419**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Commodities remained constant..

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



DEPARTMENT: **Police Department**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH Police Department MEMORANDUM



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

Program 216 – Code Enforcement Budget

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

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

Police Budget

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

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

Below is a summary of these budget highlights by unit.

Program 421 – Administration

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Program 429 – Detective Bureau

FY2024 Requested: \$1,354,904

FY2023 Adopted: \$1,398,037

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

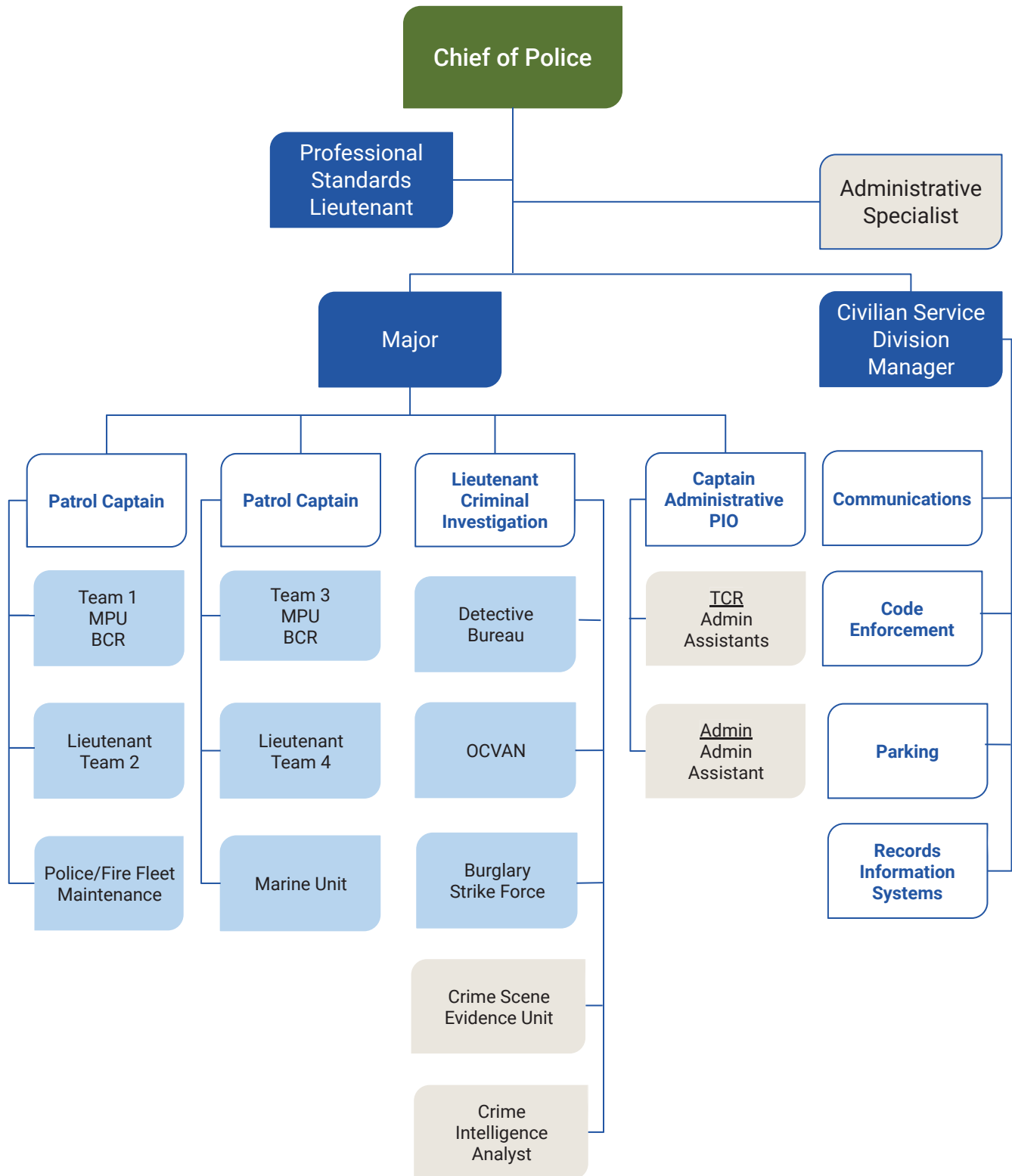
Program 430 – Parking Control Unit

FY2024 Requested: \$790,761

FY2023 Adopted: \$702,106

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

PALM BEACH POLICE DEPARTMENT ORGANIZATIONAL CHART



DEPARTMENT: POLICE DEPARTMENT

MISSION:

The Palm Beach Police Department is dedicated to the:

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

Revenue Summary

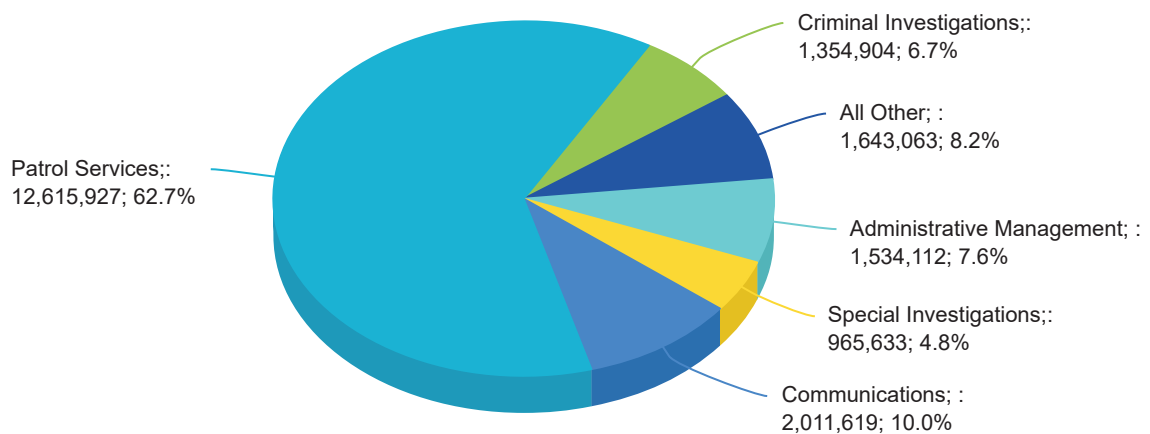
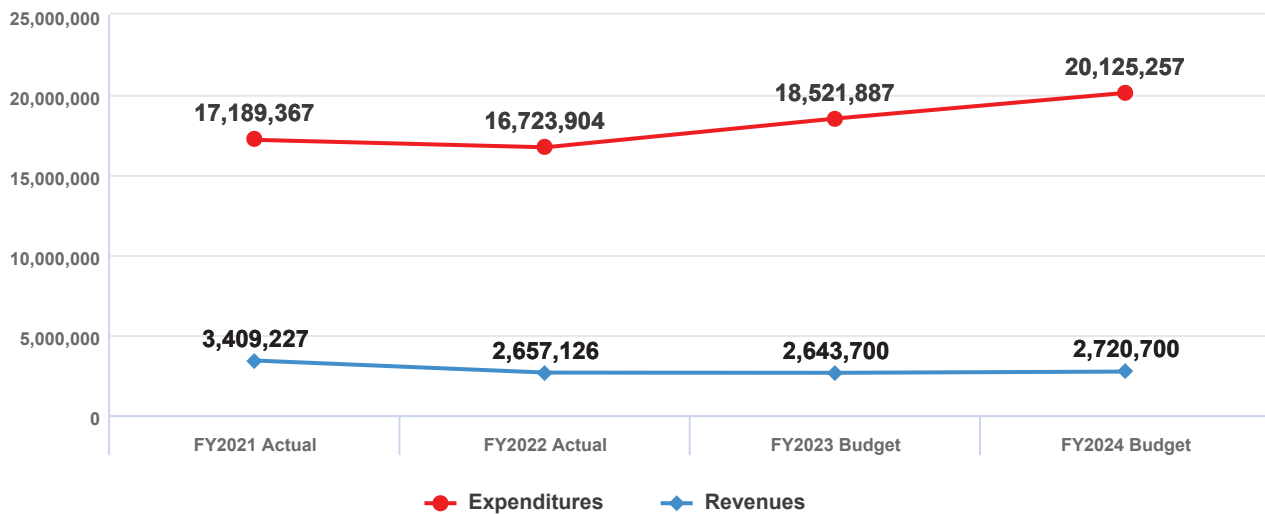
	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected	FY2024 Budget	% Change
Residential Parking Plans	146,430	152,740	125,000	120,000	110,000	(12.00%)
Bullet Proof Vests Grant	2,420	3,673	18,500	7,700	7,700	(58.38%)
911 Equip Reimbursement	8,115	27,584	12,000	12,000	12,000	-%
Seized Tag	1,227	500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

Expenditure Summary

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

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

Police



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

PROGRAM: Administrative Management 421**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased due to the result of Employee Recruiting.

COMMODITIES

Commodities slightly decreased for the year.

OTHER

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

PROGRAM: Administrative Management 421

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

PROGRAM: Organized Crime Vice and Narcotics (OCVAN) 422**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Commodities increased due to fuel charges for unit vehicles.

PROGRAM: Organized Crime Vice and Narcotics (OCVAN) 422**OTHER**

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

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

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

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs increased for the year due to printing costs.

COMMODITIES

Commodities slightly increased due to training costs.

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

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

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

PROGRAM: Training and Community Relations Unit (TCR) 424**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Commodities increased due to necessary training costs.

PROGRAM: Training and Community Relations Unit (TCR) 424

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

PROGRAM: Communications Unit 425**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Commodity slightly increased for the year.

PROGRAM: **Communications Unit 425**

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

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

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual services remain level.

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

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

OTHER

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

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

PROGRAM: Patrol 428**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased due contracted services and equipment maintenance.

PROGRAM: Patrol 428**COMMODITIES**

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

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

PROGRAM: Criminal Investigation 429**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual slightly increased for the year due to fuel costs.

COMMODITIES

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

PROGRAM: Criminal Investigation 429

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

PROGRAM: Parking Control Unit 430**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Commodities increased due to fuel charges for unit vehicles.

PROGRAM: Parking Control Unit 430

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





DEPARTMENT: **Public Works**

Town of Palm Beach / FY 2024 Proposed Annual Budget



TOWN OF PALM BEACH

Public Works Department

MEMORANDUM

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

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

RE: FY2024 Budget Highlights for Public Works

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

Public Works Operating Budget

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

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

Program 511 - Administration

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

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

Program 521 – Streets Repair/Maintenance

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

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

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

Program 523 – Traffic Control

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

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

Program 524 - Street Lighting/Electrical

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

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

Program 531 - Storm Sewer Maintenance

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

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

Program 532 - Sanitary Sewer Maintenance

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

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

Program 533 - Sanitary Sewer Treatment**FY2024 Budget Request** \$3,793,965**FY2023 Adopted Budget** \$3,506,137

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

Program 541 - Residential Collection**FY2024 Budget Request** \$1,122,606**FY2023 Adopted Budget** \$1,077,054

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

Program 542 - Commercial Collection**FY2024 Budget Request** \$1,524,048**FY2023 Adopted Budget** \$1,449,018

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

Program 543 - Refuse Disposal**FY2024 Budget Request** \$80,000**FY2023 Adopted Budget** \$76,600

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

Program 544 - Yard Trash Collection**FY2024 Budget Request** \$2,531,135**FY2023 Adopted Budget** \$2,428,841

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

Program 545 - Recycling

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

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

Program 551 – Parks

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

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

Program 554 - Facilities Maintenance

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

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

Program 561 – General Engineering Services

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

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

Program 565 - Right-of-Way Inspections

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

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

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

Program 571 - Equipment Operations/Maintenance

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

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

Program 307 Pay-As-You-Go

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

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

Program 309 - Coastal Management

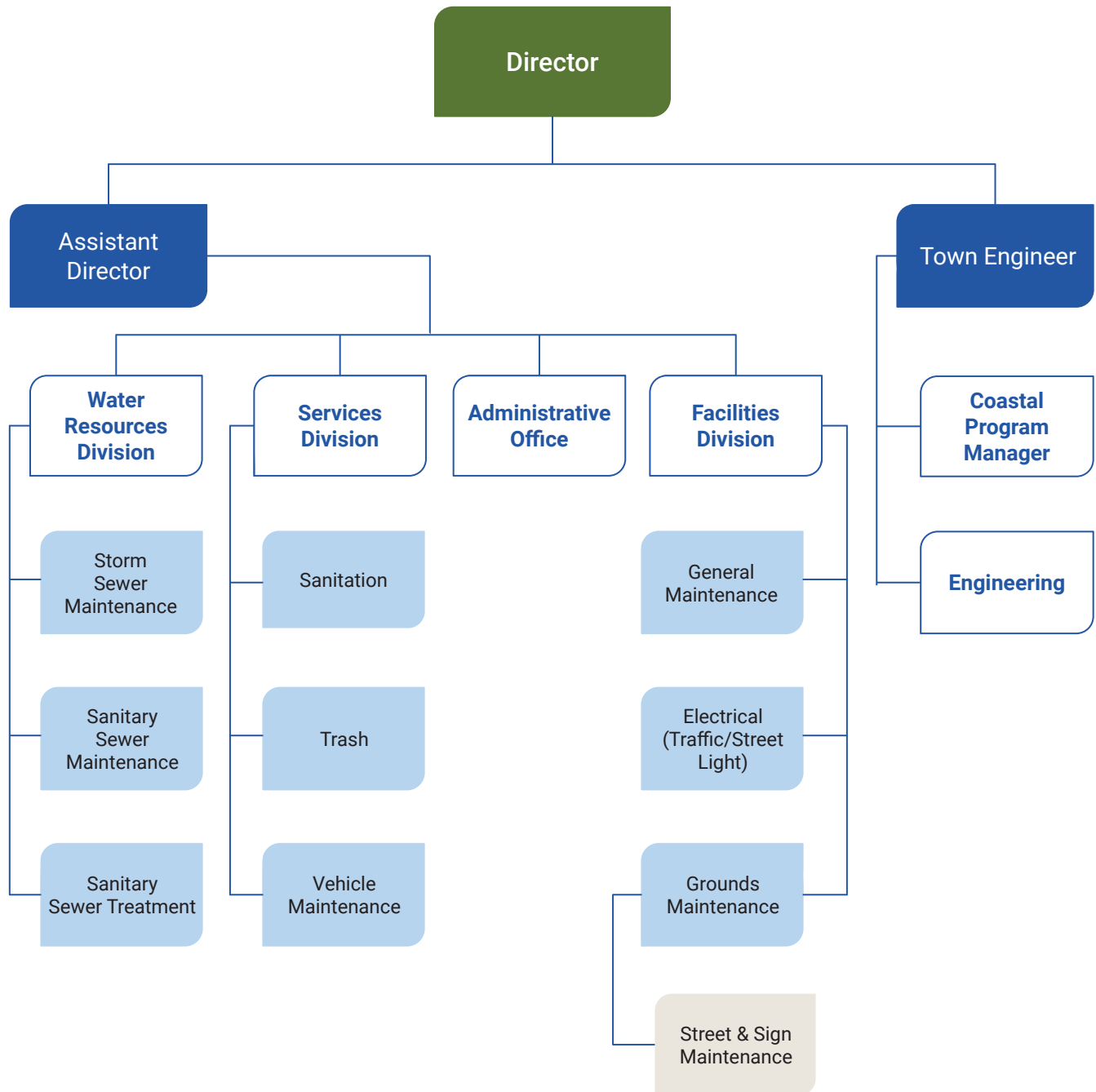
FY2024 Budget Request	\$36,449,178
FY2023 Adopted Budget	\$34,508,593

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

HPB:jb

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

PUBLIC WORKS ORGANIZATIONAL CHART



DEPARTMENT: PUBLIC WORKS

MISSION:

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

Revenue Summary

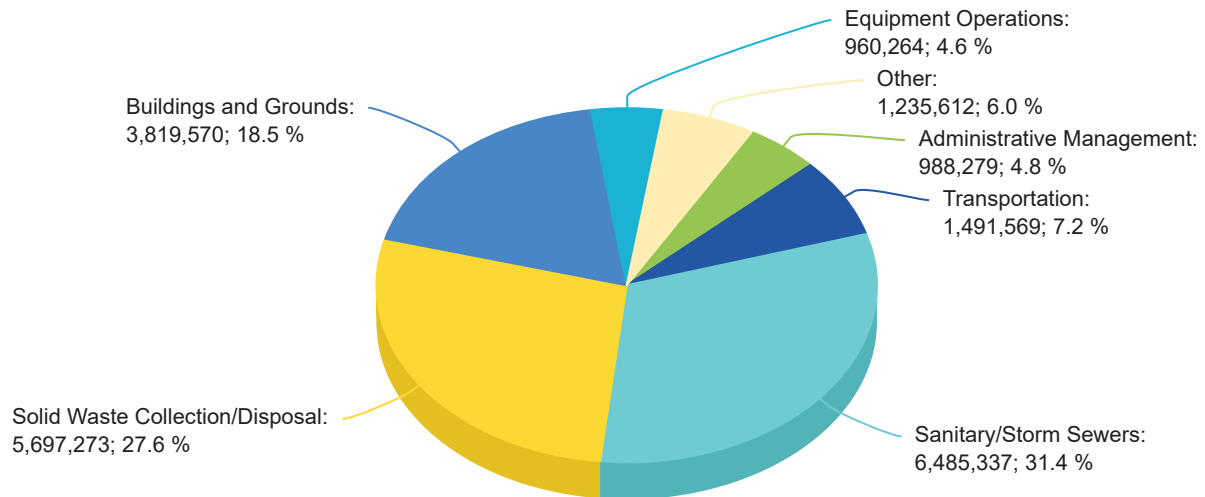
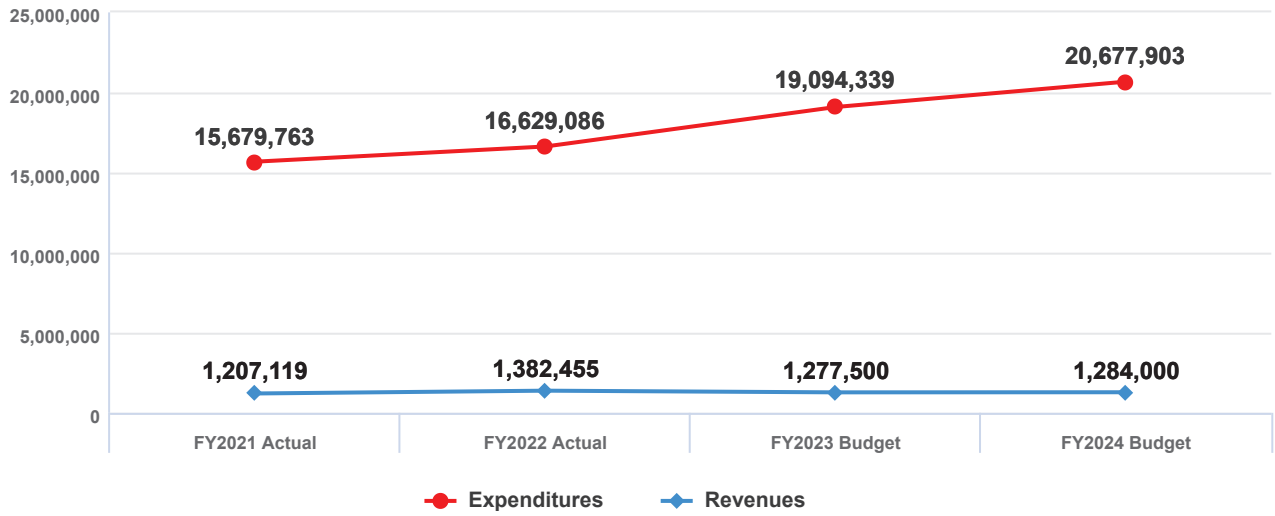
	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected	FY2024 Budget	% Change
Special Solid Waste	14,285	16,134	12,000	10,000	12,000	-%
Solid Waste	821,821	842,876	850,000	840,000	850,000	-%
Comp. Garbage Collection Fee	261,809	376,768	290,000	375,000	300,000	3.45%
SWA Recycling Revenue Share	-	13,938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

Expenditure Summary

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

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

Public Works



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

PROGRAM: Administrative Management 511**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

PROGRAM: Administrative Management 511

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

PROGRAM: Street Repair & Maintenance 521**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: Street Repair & Maintenance 521

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

PROGRAM: Traffic Control 523**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

CONTRACTUAL

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

COMMODITIES

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

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

PROGRAM: Street Lighting 524**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: Street Lighting 524

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

PROGRAM: Storm Sewer Maintenance 531**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: Storm Sewer Maintenance 531

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

PROGRAM: Sanitary Sewer Maintenance 532**MISSION:**

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

MAIN ACTIVITIES:

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

- ✦ Schedule and conduct proper preventive maintenance and repairs on all systems
- ✦ Troubleshoot and repair all mechanical problems in a timely manner
- ✦ 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

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

PROGRAM: Sanitary Sewer Maintenance 532**COMMODITIES**

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

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

PROGRAM: Sanitary Sewer Treatment 533

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

Expenditure Summary

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

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

CONTRACTUAL

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

PROGRAM: Residential Collection 541**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: Residential Collection 541

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

PROGRAM: Commercial Collection 542**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

The increase reflects fuel costs.

PROGRAM: Commercial Collection 542

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

PROGRAM: Refuse Disposal 543**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

CONTRACTUAL

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

PROGRAM: Yard Trash Collection 544**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

This account reflects an increase primarily in fuel costs.

PROGRAM: Yard Trash Collection 544

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

PROGRAM: Recycling 545**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

Increase related to additional funds for temporary labor contract.

COMMODITIES

Budget reflects increase in fuel costs.

PROGRAM: Recycling 545

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

PROGRAM: Parks 551**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: Parks 551

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

PROGRAM: Facility Maintenance 554**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: Facility Maintenance 554

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

PROGRAM: General Engineering Services 561**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

The increase is due to Travel and Per Diem costs.

COMMODITIES

The increase reflects an increase in fuel costs.

PROGRAM: General Engineering Services 561

CAPITAL OUTLAY

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

PROGRAM: General Engineering Services 561

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

PROGRAM: Right of Way Inspections 565**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: Right of Way Inspections 565

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

PROGRAM: Equipment Operation & Maintenance 571**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

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

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

SALARIES AND WAGES

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

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Budget reflects the increase primarily due to fuel costs.

CAPITAL OUTLAY

Increase reflects the purchase of shop equipment for FY2024.

PROGRAM: Equipment Operation & Maintenance 571

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





Other Programs

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PROGRAM 321: Library Services

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

Expenditure Summary

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

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

PROGRAMS 611 to 625: Transfers

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

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

PROGRAM 711: Contingent Appropriations

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

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

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

Expenditure Summary

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