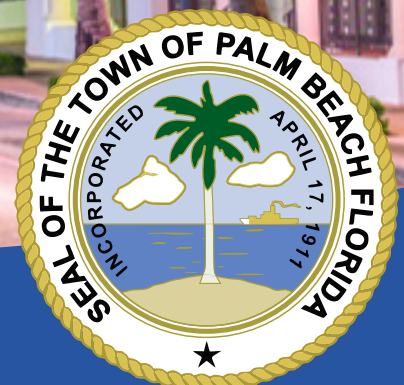


FISCAL YEAR
2024-2025

PALM BEACH
Florida

COMPREHENSIVE ANNUAL BUDGET





TOWN OF PALM BEACH, FLORIDA

COMPREHENSIVE ANNUAL BUDGET

FISCAL YEAR 2025 **(October 1, 2024 - September 30, 2025)**

Mayor and Town Council

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

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Budget Message

Town of Palm Beach / FY 2025 Proposed Annual Budget



Town of Palm Beach, Florida

June 30, 2024

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

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

The proposed FY2025 budget is the result of Town Management and department efforts to find efficiencies and apply lean government principles on a Town-wide basis. Once the new budget is adopted, members of staff continue to closely examine each expenditure before it is made, to ensure the following questions are answered: Is the resource still needed? Can the expense be deferred? Can the operational needs be met in a more efficient and/or effective manner (reorganization, technology, etc.)?; and, is the Town procuring and purchasing its budget allotments in the most cost effective manner?

The Town Team found efficiencies where possible and produced a \$6 million surplus in FY2023. The majority of this surplus has been earmarked for projects in fiscal years 2024 and 2025. These projects included Phipps Ocean Park, Public Safety radios and replacement of the Enterprise Resource Planning (ERP) software. For FY2025, we are proposing a budget which contains additional staffing to meet operational and service needs of the community as outlined by the Town Council and members of Town staff. Inflation continues to pose challenges to controlling costs, particularly material and labor costs in the South Florida market. The increase in current values of real estate has allowed us to propose a budget that contains a \$0 increase for homesteaded properties. More detail on proposed expenditures and revenues are contained later in the summary.

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

- ▶ For the first time ever, the Town has been awarded the Top Workplaces Award by the SunSentinel. This year, based on the scores of our annual employee engagement survey, the Town scored high enough against national benchmarks to be recognized along with 138 other South Florida businesses. Only one other municipality earned this award in 2024.
- ▶ The Office of Risk Management is one of three recipients of a new award program, the 2023 Florida Municipal Insurance Trust (FMIT), administered by the Florida League of Cities (FLC), recognizes the Town of Palm Beach's successful insurance processes, risk management efforts and other proactive measures that improve the quality of life in the Town community and working environment. The Town specifically received the Risk & Safety Award, which recognizes the implementation of FMIT Risk & Safety Management frameworks with proven results.
- ▶ The IT Department is busy upgrading the Town to Office 365; implementing cybersecurity measures; maintaining and upgrading the IT infrastructure; and supporting the Town staff.

- ▶ The Procurement and Contract Management Division was the recipient of the National Procurement Institute Achievement of Excellence in Procurement Award in 2023. This prestigious annual award is earned by those organizations that demonstrate excellence by obtaining a high score based on criteria designed to measure innovation, professionalism, productivity, e-procurement, and leadership attributes of the procurement organization. The Town was one of one hundred seventy-eight organizations nationwide to achieve this award. In addition, the Division was the recipient of the Florida Association of Public Procurement Officer's Award of Excellence in Public Procurement for the third time in a row in 2023. Only twenty-seven Florida public procurement agencies were awarded this honor.
- ▶ Planning, Zoning and Building (PZB) Department staff and consultants have continued to work on reviewing code reform opportunities. The Planning & Zoning Commission is reviewing proposed changes to the R-B Zoning district (the largest single-family home district), proposed changes to the midtown commercial districts and they are ready to start on the south end multi-family districts next. Code review, in general, has been proceeding slower than expected, due to the changes in State laws and the need to process the Comp Plan update at this time.
- ▶ The 2024 Comprehensive Plan Update (formally called the Evaluation and Appraisal Review) has been underway for a year and half. About 90% of the updated Comp Plan has been presented to the Planning & Zoning Commission. Once approved for content, the Comp Plan will be presented to the Town Council for approval and adoption.
- ▶ PZB along with Public Works, Police, Finance and IT implemented a new permitting software system that went live April 2024, this will help streamline the building permit process and integrate data between departments.
- ▶ The Corradino Traffic & Parking Study, commissioned by the Town Council more than a year ago is wrapping up. The study includes both 2023 and 2024 traffic counts, reviews of numerous valet programs, a study of existing public and private parking and proposed changes to the on-site parking requirements under the Zoning code.
- ▶ The Town-wide undergrounding project is expected to finish construction of Phases 6 North and South during FY25. During FY25 work will continue on Phases 7 North, 7 South and Phase 8. The entire project is expected to be completed in 2027.
- ▶ The Town is in negotiations with West Palm Beach and Lake Worth Beach on who will be the Town's next water provider.
- ▶ We are expanding the number of police officers as high visibility community contacts to increase interaction with residents, businesses, schools, and religious institutions in Town.
- ▶ Police are leading the efforts for the Town's proposed comprehensive parking plan.
- ▶ Construction on the North Fire-Rescue station will be completed by the end of this calendar year. .
- ▶ The Mandel Recreation Center is on pace for another record year in revenues.
- ▶ Seaview Park and Phipps Ocean Tennis Centers' revenues are ahead of last year's record pace. The Seaview Tennis Center will be closed for two months this summer for renovations.
- ▶ Marina revenues remain strong with a noted increase in transient dockage reservations.
- ▶ Golf revenues are slightly ahead of last year's record levels.

General Fund

FY25 Budget Presentation

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

Each Department prepared a memorandum that is included in each department’s section of the full proposed budget document, which highlights the major changes for each program.

FY25 General Fund Revenues

Property Taxes

FY24 Final Property Taxes

The General Fund is the only fund to directly use property taxes as a revenue source. Property taxes (ad valorem taxes) represent the largest revenue source. The Town's portion of the total millage rate in FY2024 was 17.4%. This means for every \$100 paid in taxes only \$17.39 stays in the Town.

Below are the taxing districts and the adopted millage rates for FY2024 with the total amount of taxes paid to each of the districts by Palm Beach Property owners. The biggest beneficiaries of Town of Palm Beach property owners’ taxes are Palm Beach County and Palm Beach County School District collecting 73.1% of all taxes paid in the Town followed by the Town of Palm Beach at 17.4% with the other taxing districts making up the balance of 9.5%.

Taxing Authority	FY24 Adopted Millage Rates	Taxes Per \$1 Million Value	% of Total Tax Bill	Total Taxes Paid by Palm Beach Property Owners
Palm Beach County School District	6.4570	\$ 6,457	43.01%	\$ 186,948,597
Palm Beach County	4.5188	\$ 4,519	30.10%	\$ 130,832,170
Palm Beach	2.6110	\$ 2,611	17.39%	\$ 75,595,909
Health Care District	0.6761	\$ 676	4.50%	\$ 19,575,027
Children Services	0.4908	\$ 491	3.27%	\$ 14,210,062
South Florida Water Mgmt	0.1974	\$ 197	1.31%	\$ 5,715,294
Everglades Construction	0.0327	\$ 33	0.22%	\$ 946,758
Florida Inland Navigation	0.0288	\$ 29	0.19%	\$ 833,842
Grand Total	15.0126	\$ 15,013	100.00%	\$ 434,657,660

The total taxes paid per million of taxable value in the Town in FY24 was \$15,013 a decrease of \$483 from FY23. Of that amount, \$2,611 stayed in the Town to pay for services and the remaining \$12,402 went to other taxing districts. A breakdown by taxing district for a \$1 million homesteaded property using the FY24 tax rates is shown on the next page.



FY25 Millage Rate

Below is a millage rate table that shows the FY25 proposed rate versus the FY24 millage rate. The proposed FY25 millage rate of 2.5310 represents a 3.06% reduction from FY24 and a \$0 increase in taxes per million for homesteaded properties and a \$161 increase for non-homestead properties based on the 10% cap, as defined by State law, for these properties.

	FY2024 Millage Rate	FY2025 Millage Rate \$0 Increase for Homestead
Millage Rate	2.6110	2.5310
Tax Revenue	\$ 72,130,503	\$ 77,303,000
Revenue Increase over FY24	n/a	\$ 5,172,497
Millage % Increase/Decrease vs. FY24	n/a	(3.06%)
Homestead Value Increased by 3.0%	\$ 1,000,000	\$ 1,030,000
Town Taxes	\$ 2,480	\$ 2,480
Increase/(Decrease) over FY24	n/a	\$ 0
Non-Homestead Tax Increase (Decrease) Max 10%	n/a	\$ 161

The State of Florida requires the Town to calculate a rolled-back millage rate. The rolled-back rate is defined as the millage rate which provides the same property tax revenue for each taxing authority as was levied during the previous year (exclusive of new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, deletions). The rolled-back millage rate currently is 2.3608. This millage would represent a 9.6% decrease from the FY24 millage and would provide the homestead property owner a \$166 per million reduction in taxes. The proposed millage rate for FY25 represents a 7.2% increase over the rolled-back rate.

Revenues

The FY24 revenue budget estimates were conservative. For FY24 to date, many of the revenue sources are exceeding budget expectations. The FY25 proposed revenues represent a moderate increase over FY24. The revenue budget by type for the General Fund for FY25 compared to FY24 is shown on the table below:

Revenue	FY2024	FY2025	FY24 vs. FY25 Difference	% Change
Ad Valorem Taxes	\$ 72,130,510	\$ 77,303,000	\$ 5,172,490	7.17%
Non Ad Valorem Taxes	6,678,000	6,780,000	102,000	1.53%
Licenses & Permits	5,331,000	5,463,500	132,500	2.49%
Intergovernmental	1,240,200	1,272,500	32,300	2.60%
Charges for Services	8,175,638	9,975,775	1,800,137	22.02%
Fines and Forfeitures	1,128,000	1,128,000	-	-%
Investment Earnings	685,386	1,864,484	1,179,098	172.03%
Miscellaneous	595,200	1,328,700	733,500	123.24%
Transfers from the Enterprise Funds	7,748,997	8,362,090	613,093	7.91%
Transfers from unassigned fund balance for Contingency and Compensated Absences	1,100,000	3,260,000	2,160,000	196.36%
Total Revenues	\$ 104,812,931	\$ 116,738,049	\$ 11,925,118	11.38%

Significant highlights for General Fund FY25 revenues include:

- ▶ The Property Appraiser's Preliminary Certification issued July 1, 2024, showed existing property taxable values in the Town have risen 11.28% over the prior year. The total taxable value is \$32,149,560,525.
- ▶ The amount included for property tax represents the taxes generated from millage rate of 2.5310 that represents a \$0 increase per million for homestead property owners.
- ▶ The Non Ad Valorem tax revenue has increased slightly based on current trends.
- ▶ The small increase in Licenses and Permits is due to current activity expected to continue into FY25.
- ▶ The Intergovernmental revenue increase is due to improvements in State sales tax receipts.
- ▶ Charges for services increased due to additional paid parking associated with the Town's comprehensive parking plan and recreation fees anticipated to increase with historically high levels of usage
- ▶ Fines and forfeiture revenue remained level based on current trends.
- ▶ Investment earnings have increased based on the current interest rate environment.
- ▶ The transfers from the Enterprise Funds represent a transfer of \$25,000 from the Par 3 Golf Course enterprise fund, a transfer of \$1,109,000 from the Marina Fund which represents General Fund allocated costs of services such as Finance, People and Culture, Town Manager and Public Works. The transfer from the Building Enterprise Fund of \$7,228,090 represents allocated costs of General Fund services provided for the building permit process. This amount was originally estimated conservatively when the fund was established.
- ▶ Transfers from fund balance represent transfers for Contingency, the compensated absence payouts for the year and a transfer to the Equipment Replacement Fund for the Town's new Enterprise Resource Planning (ERP) software.

General Fund Expenditures

General Fund expenditures have increase by 11.38% from FY24. The details by expenditure category are shown in the table below.

Expenditure Category	FY2024	FY2025	FY24 vs. FY25 Difference	% Change
Salary and Wages	\$ 33,335,047	\$ 36,922,812	\$ 3,587,765	10.76%
Pension Benefits	12,591,687	14,543,944	1,952,257	15.50%
Other Employee Benefits	8,760,746	9,814,479	1,053,733	12.03%
Contractual	15,090,034	16,498,487	1,408,453	9.33%
Commodities	2,102,506	2,210,727	108,221	5.15%
Depreciation/Capital Outlay	2,419,403	3,055,027	635,624	26.27%
Subtotal Operating Expenditures	74,299,423	83,045,475	8,746,052	11.77%
Library	385,351	396,912	11,561	3.00%
Transfer to the Risk Insurance Fund	2,329,817	2,329,817	-	-%
Transfer to Capital Improvement Program	10,308,122	11,808,122	1,500,000	14.55%
Transfer to Equipment Replacement Fund	-	2,000,000	2,000,000	100.00%
Transfer to the Debt Service Fund	5,679,013	5,846,518	167,505	2.95%
Transfer to Coastal Management Fund	5,791,205	5,791,205	-	-%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	-	-%
Salary Savings	-	(500,000)	(500,000)	-%
Contingency	600,000	600,000	-	-%
Subtotal Transfers and Contingency	30,513,508	33,692,574	3,179,066	10.42%
Total General Fund	\$ 104,812,931	\$ 116,738,049	\$ 11,925,118	11.38%
FTE Totals	370.919	384.129	13.21	3.44%

Highlights for General Fund expenditures are as follows:

Total operating expenditures increased \$8,746,052 or 11.77% from FY24. Total transfers and other expenses increased \$3,179,066 or 10.42%. Details of the changes are as follows:

Operating Expenditures:

- ▶ Tentatively, \$3,587,765 has been earmarked to pay for increased salary and wages, and the increase in FTEs allocated to the General Fund of 12.21 (see full description later in the document). The increase also includes merit and step increases and a cost-of-living lump sum payment (COLA). In 2022, the Town adopted a policy using the Social Security COLA calculation as the method to determine the annual COLA rather than focusing on a one-month snapshot, which could result in abnormal spikes. We use the average of the CPI index for the Miami-Ft. Lauderdale-West Palm Beach area for the last three reporting periods. (This CPI index is reported every other month).
 - Using this methodology the COLA for FY25 would be 5.0%. Included in this proposed budget is a 5% non-pensionable lump sum payment. Paying out 5% as a non-pensionable lump sum would help curb any impacts to the pension fund and assist in keeping salaries in line with the assumptions in the actuarial forecasts.
- ▶ We are also including market adjustments for Police and Fire-Rescue personnel to ensure they remain at the 85th percentile and a 3% market adjustment for General Employee ranges to maintain internal equity and market competitiveness. Additional information regarding compensation changes can be found later in this message under "Compensation Update".

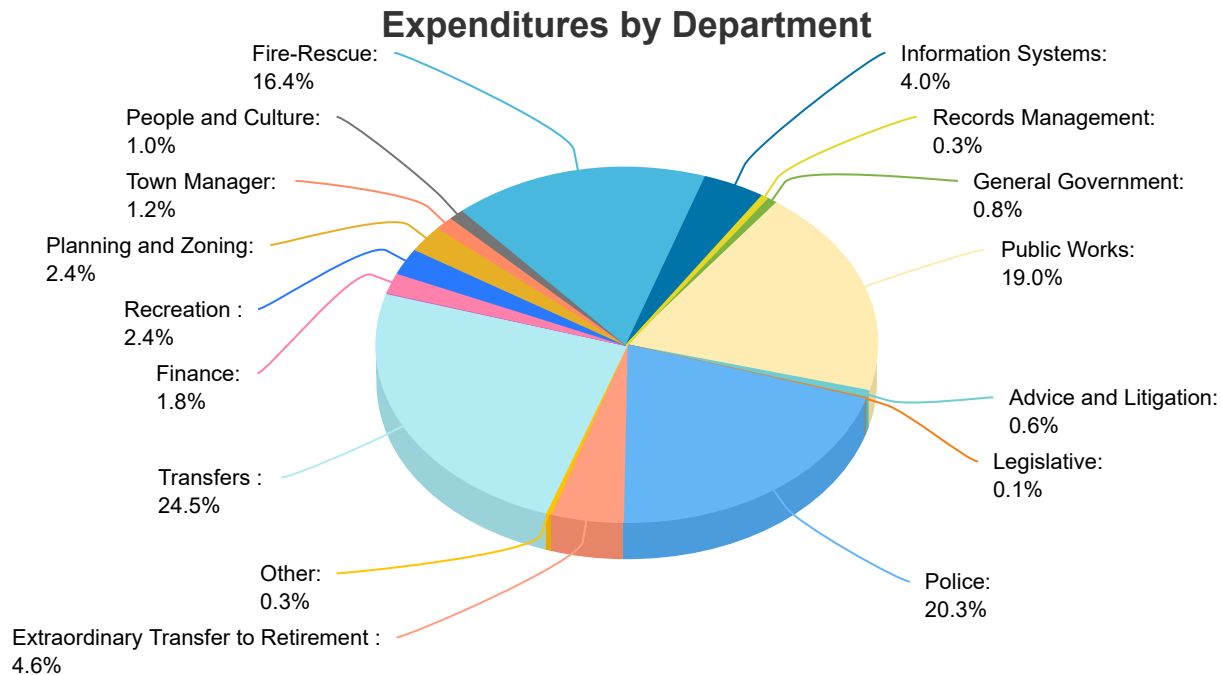
- ▶ The total annual required contribution for the defined benefit plan (DB) and defined contribution (DC) pension benefits increased in the general fund by a total of \$1,952,257 due to investment losses in FY22 and plan changes in FY24.
- ▶ Other employee benefit costs increased by \$1,053,733 or 12.03%. Total Town funding for health insurance increased by \$774,047 with \$732,562 of the increase allocated to the General Fund. Health Insurance costs are calculated and then allocated throughout the budget on a per Full-Time Equivalent (FTE) basis. The health costs per FTE for FY25 are \$14,932.
- ▶ FICA tax increased by \$252,273 due to the increase in the salary budget. The Longevity/Bonus program increased slightly, \$1,954. New employees are not eligible for bonus until they have worked for the Town for 5 years.
- ▶ Included in Other Employee Benefits is the Transfer to the OPEB trust. The transfer to the OPEB trust fund increased by \$39,456.
- ▶ The increase in contractual costs, \$1,408,453, is mainly due to increases associated with anticipated CPI increases for contract renewals. The largest increase is in the advice and litigation division, of \$341,000. This increase is to budget closer to current spending trends. Other large increases include Sanitary Sewer Treatment and Disposal, 113,819 and Recreation Programs, \$62,000.
- ▶ The increase in commodities of \$108,221 is related to higher fuel costs/usage, \$105,962, vehicle maintenance, \$26,850, cleaning supplies and other supply budget increases and decreases.
- ▶ Depreciation/Capital outlay costs increased \$635,624.
- ▶ The funding for the Four Arts Library will increase by \$11,561. This funding is now tied to CPI or 3% whichever is lower.

Transfers and Other:

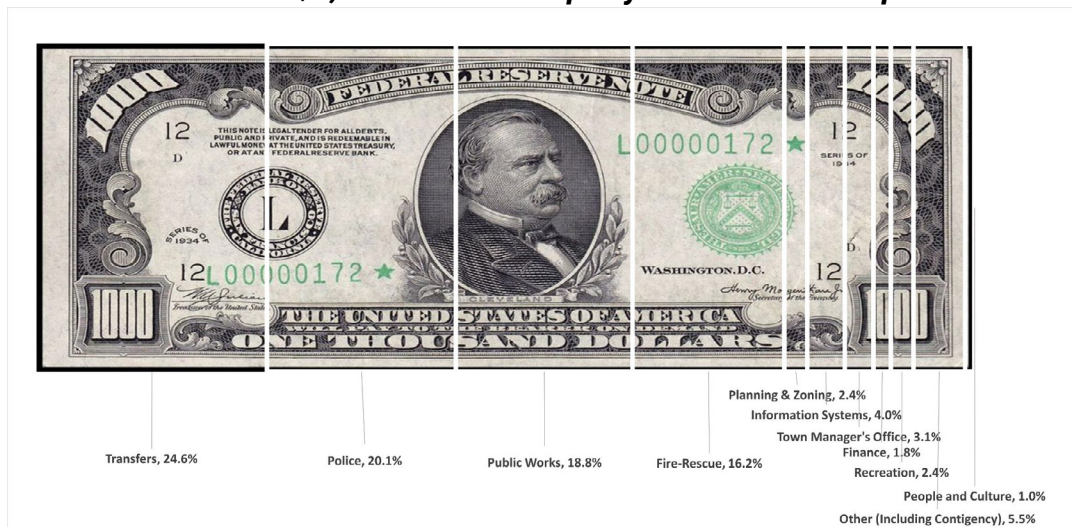
- ▶ The transfer to the Risk Fund remained the same due to \$431,643 increase to fund balance in FY23.
- ▶ The annual transfer to the Capital Improvement Fund (CIP) increased by \$1,500,000 or 14.55% over FY24. D-17 Drainage Pump Station and A-5 Sanitary Sewer Pump Station are the large projects being started in FY25. Other projects funded from prior year transfers will also be worked on by Public Works in FY24. As the Town-wide Undergrounding project continues, the CIP fund will be funding the paving as each phase of undergrounding is completed.
- ▶ The transfer to the debt service fund increased by \$167,505.
- ▶ Coastal funding remained the same. The transfer will provide funding for the annual coastal operations plus Phipps Ocean Park/Reach 7 Beach Nourishment Project and Reach 8 Dune/Beach Construction. The revenues reflect what the Town would be reimbursed for through the federal and state agencies. Please see the Coastal Budget section for more information about the budget and forecasted expenditures and revenues.
- ▶ The extraordinary transfer to the retirement fund to accelerate improvements to the UAAL remained at \$5,420,000.
- ▶ Contingency is funded at the same amount as last year. Absent extraordinary unforeseen circumstances, this amount should be enough to cover unexpected expenditures.

Departmental Expenditures

The three largest departments, Police, Fire-Rescue and Public Works, account for over 55.7% of the Town budget. The transfers mentioned on the prior page account for another 29.3%, for a total of 85.0% of the total Town budget. All other general government and administrative departments make up the balance of 15.0%. The charts below provide a graphic example of expenditures by each department and transfer.



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



Fund Balance

The General Fund Unassigned Fund Balance as of September 30, 2023, was \$33,048,585. This amount was \$3,230,706 above the policy-required minimum. The FY25 budget includes a transfer of \$600,000 from fund balance to fund the contingency. Estimated compensated absence payouts totaling \$660,000 will be paid from the reserve for compensated absences. Total excess reserves in Town's remaining funds as of September 30, 2023, were \$13,220,583.

For FY24, revenues are exceeding the budget estimates and are at 91.7% through May, and expenditures are slightly over budget estimates at 67.9% to date.

Compensation Update

People & Culture is in the process of conducting the regular annual market assessment for public safety to ensure that the Town's pay ranges remain at the 85th percentile. All Sworn and certified positions will be included in this study. Added benefit incentives for sworn and certified are also under review to ensure that the Town can match other municipal competitors.

Thirty-Three (33) percent of all General employee positions have been studied and the majority required some adjustments to the scale and/or incumbent's salaries. It bears emphasizing that the current market for talent in the public sector is highly competitive, and if the Town wishes to attract and retain exceptional employees, such studies and adjustments will be required over the coming months/years. As planned in FY24, another thirty-three (33) percent of positions will be reviewed in the coming year.

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

Personnel Complement

Total FTE includes full time employees and part time no benefits employees (PTNB). The total personnel complement (for all funds Townwide) for FY25 is 384.129 full-time equivalent personnel (FTE), which is a net increase of 13.210 FTE from the adopted FY24 budget. The additional FTE's included in the FY25 budget do not include the FTE's approved by Council to support the additional needs of Phipps Ocean Park once the construction is complete. The increase of 13.21 FTEs in FY25 is made up of the following changes in full-time and part-time positions:

Department	Roles	# FTEs	Comments
Fire Prevention	Administrative Assistant	0.250	Part Time to Full Time
Fire Prevention	Fire Inspector	1.000	Increased Demand
Fire Department	Firefighter/Paramedic	4.000	Increase Resiliency for Absences
People and Culture	Administrative Assistant	1.000	Increased P&C Programs and Digitization
Police Department	Police Sergeant	2.000	Increased security
Police Department	Crime Scene Evidence Manager	-1.000	Reclassified to Sergeant Position
Police Department	Police Officer	1.000	Increased security
Police Department	Parking Enforcement Officer	3.000	Increased Enforcement
Information Technology	IT Project Manager	1.000	ERP Implementation
Recreation	Tennis Manager	1.000	Improve Management Efficiency & Financial Performance
Recreation	Part-time Employees	(0.040)	Annual Adjustment
Total FTE additions		13.210	

Other Funds

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

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

The Town-wide Underground Utility Project fund accounts for the project costs and associated assessments and borrowings for the project. During FY25, we expect to complete Phases 6 North and South. During FY25 work will continue on Phases 7 North, 7 South, and Phase 8. The entire project is expected to be completed in 2027.

In the FY24 budget a \$4.1 million transfer of Marina surplus funds was approved to offset prior project deficits. This transfer has been increased to \$6.0 million in the FY25 budget.

Debt Service Funds (205, 206)

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

The 2013, 2016A and 2019 Series Revenue Bond debt service is funded from non-ad valorem revenues. A portion of the debt service payment is funded through the Par 3 Enterprise Fund for the Town's portion of the golf course and clubhouse renovation (\$183,999), and a portion is funded through the Coastal Management Fund (\$508,760). The non-ad valorem revenue transfer from the General Fund for FY25 is \$5,846,518.

The 2016B Series Revenue Bonds debt service appropriation of \$725,188 is funded through non ad valorem assessments on the property owners within the Worth Avenue Assessment District.

The Town has issued General Obligation bonds for the Underground Utility Project. These bonds shall be payable first from the Underground Utility Project special assessments and, to the extent the assessments are insufficient to pay debt service or not assessed, ad valorem taxes will be levied and collected on all taxable property in the Town to pay principal and interest on the bonds as they become due and payable. Total debt service for FY25 on these bonds will be \$3,847,605 and is included in the Town-wide Underground Utility project fund.

In 2020, the Town issued non ad valorem debt totaling \$31,000,000 through a bank loan for the Marina construction project at an interest rate of 2.25%. The debt service for FY25 will be \$1,996,244 and paid through the Marina fund. This loan is structured to include a 1% prepayment premium during the first four years and no prepayment premium thereafter.

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

Year Issued	Outstanding Principal Balance September 30, 2024	Purpose
2016A	\$ 34,165,000	First Phase of the ACIP and Refund Outstanding Debt
2016B	\$ 8,770,000	Worth Avenue Commercial District Project
2013	\$ 1,470,000	Remaining Balance on Second Phase of ACIP
2018	\$ 49,870,000	General Obligation Bonds for Townwide Undergrounding Project
2019	\$ 46,980,000	Taxable Refunding Revenue Bonds for Second Phase of the ACIP
2019	\$ 3,895,000	Refunding of Remaining Balance of First Phase of ACIP Debt
2020	\$ 26,980,000	Marina Loan
2021	\$ 7,915,000	General Obligation Bonds for Townwide Undergrounding Project
Total	\$ 180,045,000	

As of September 30, 2024, the Town's net bonded debt will amount to 11.2% of the legal limit of \$1,607,478,026 (5% of preliminary FY25 taxable value of \$32,149,560,525).

Capital Project Funds (307, 309, 311)

Capital Improvement Fund

For FY25, the following items totaling \$13,841,000 are included in the Capital Improvement Fund (307):

- ▶ Drainage Improvements – \$7,325,000
- ▶ Sanitary Sewage System Improvements – \$3,926,000
- ▶ Town Facility Improvements - \$815,000
- ▶ Water main improvements (WPB) – \$1,000,000 (Funded by West Palm Beach)
- ▶ General Engineering Services – \$200,000
- ▶ Water Feasibility - \$75,000
- ▶ Transfer to Undergrounding Fund (One Cent Sales Tax) - \$500,000

The transfer from the General Fund to the Capital Improvement Fund is \$11,808,122 and increased by \$1,500,000 from FY24.

Coastal Management

The Coastal Management Fund (309) is used to fund the construction costs of the coastal projects. The details of the FY25 budget for Coastal Management can be found in the Proposed Budget Document. This plan has been updated by Public Works to include estimates for future projects based upon current costs. The plan includes annual operating costs, as well as planned projects, including Phipps Ocean Park Beach Renourishment in FY25. The cost estimate is \$23,350,000 for this project. Also included in this budget is annual funding of \$1,000,000 per year for the next ten years for seawall or bulkhead repair or replacement. We are proposing coastal program funding remain the same in FY25 as FY24.

Worth Avenue Special Assessment District

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

Enterprise Funds (401, 402, 405)

Town Marina

Town Marina reopened for new vessels on November 1, 2021. FY24 has been a very successful year. The success is due in part to improvements in branding, marketing, and financial planning. Through May, revenues are at 67.5% of budget estimates. The FY25 revenue budget is projected to be 8% or \$1,239,000 higher than FY24 budget. The expenditure budget has a decrease of 4.3%, \$157,664 due to a decrease in the submerged land lease, which is based on revenues, offset slightly by increases in salaries and employee benefits.

Par 3 Golf Course

The FY25 fee adjustments include strategic increases to green fees and passes, designed to capitalize on player demand. The Par 3 Golf Course anticipates an operating gross profit of \$1,881,459 prior to depreciation and other below the line expenses. The transfer to the reserves for the Golf Course and Clubhouse and the Equipment Replacement Fund total \$201,804. Additional deductions from the operating profit include transfers for debt service, \$183,999, contingency, \$157,951 and the general fund transfer, \$25,000.

Through May, the Par 3 revenues are at 86.6% of budget estimates. The Par 3 should end the year with a surplus.

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

Building Enterprise Fund

The Building Enterprise Fund was created in FY21 to account for all building permit revenue and expenses and allow for greater transparency as required by the State of Florida. During FY20, a cost allocation study was performed to confirm the appropriate permit fee multiplier to stay consistent with Florida Statutes and to provide the basis for implementing reduced permit fees for owners and contractors that choose to use private providers on their construction projects. FY24 revenues are trending to be higher than budget and will provide for a surplus rather than a deficit as anticipated. Total revenues for FY25 are conservatively estimated to be \$10,079,500 and total operating expenses are \$11,854,090, which includes a transfer to the General Fund of \$7,228,090, which is for the allocated costs that the General Fund provides to the building permit process. Building permit related revenues have increased by \$70,000 due to the anticipated stabilization of building activity. After depreciation of \$85,000 and a 5% operating expense contingency of \$229,687 there is a projected reduction in reserves of \$2,089,277.

Internal Service Funds (501, 502, 320)

Risk Fund

The transfer to the Risk Fund (501) has remained stable due to the increase in fund balance in FY23 of \$431,643.

Health Insurance Fund

The transfer from all funds to the Health Insurance Fund (502) has increased \$774,046 or 16% due to recent higher than normal claims experience. During FY21 the fund had a deficit of \$601,379. This was the first deficit since 2008. In fiscal years 22 and 23, the fund had deficits of \$1,494,302 and \$1,230,567. Deficits are also anticipated for FY24 and FY25. The increase in health care costs, especially pharmaceuticals, over the last few years will continue for the foreseeable future. Future increases to the transfer from the general fund will be needed to stabilize the fund.

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

Equipment Replacement Fund

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

In FY25, the Equipment Replacement Fund budget also includes an IT Project Manager position. This position will oversee the implementation of the new Enterprise Resource Planning (ERP) software.

Trust Funds (600 & 610)

Retirement

The FY25 actuarially determined contribution to the Defined Benefit (DB) plan totals \$14,660,253. The contribution increased \$2,009,375 due to the weak investment returns for FY22 and benefit updates in FY24. The return assumption will decrease from 6.2% in FY24 to 6.0% in FY25.

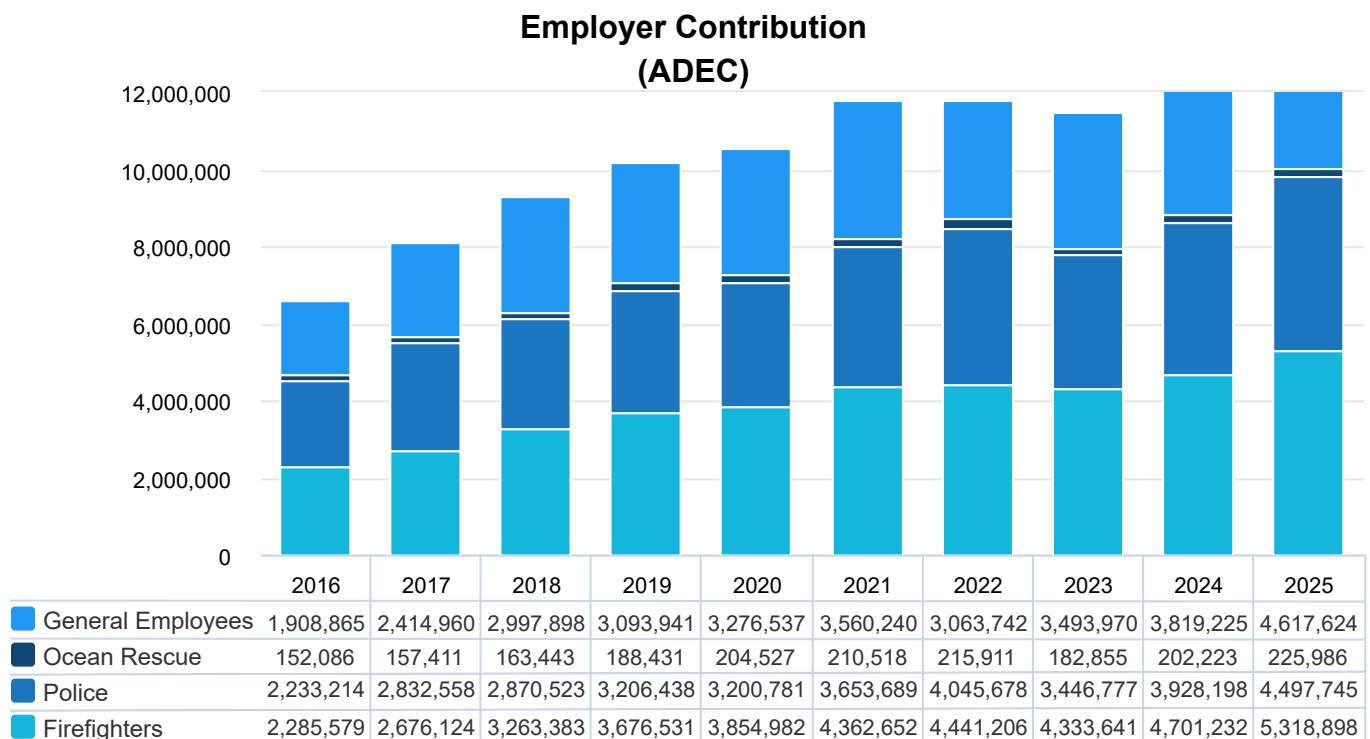
The budget also contains the \$5,420,000 extraordinary contribution to the retirement plan. The funded ratio decreased from 75.2% to 74.0% and the unfunded liability increased from \$91,096,064 to \$98,335,829. Assuming all assumptions are realized the total Town contributions to the retirement system, including the extra Town contributions of \$5.42 million per year are expected to be in the range of \$18 to 21.2 million over the next 9 years and are then projected to decline to around \$15.4 million in FY34.

The Town contribution amounts by employee group are shown below versus the FY24 contribution. Legacy plan costs represent \$9,442,424 (67.2%) of the total and the costs for the ongoing plan are \$4,611,652 (32.8%).

Town DB and DC Retirement Contributions

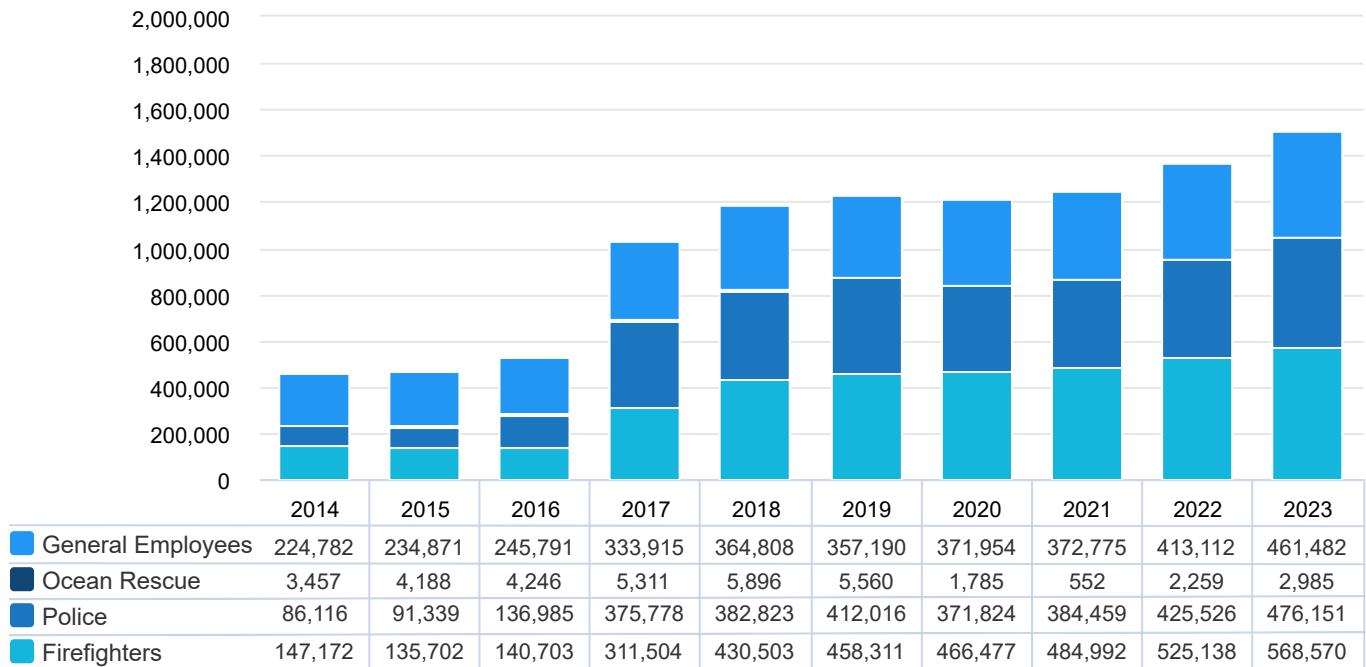
Town Retirement Contributions	FY2024	FY2025	\$ Change	% Change
General Employee DB	\$ 3,819,225	\$ 4,617,624	\$ 798,399	20.90%
Lifeguards DB	202,223	225,986	23,763	11.75%
Police DB	3,928,198	4,497,745	569,547	14.50%
Fire-Rescue DB	4,701,232	5,318,898	617,666	13.14%
Total DB Contribution	\$ 12,650,878	\$ 14,660,253	\$ 2,009,375	15.88%
Total DC Contribution	\$ 814,604	\$ 845,445	\$ 30,841	3.79%
Total Town DB and DC Contribution	\$ 13,465,482	\$ 15,505,698	\$ 2,040,216	15.15%

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



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

Employee Contributions



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

Employer Defined Contribution Funding

DC Contributions		FY2021 Actual		FY2022 Actual		FY2023 Actual		FY2024 Budget		FY2025 Budget
General	\$	469,444	\$	504,896	\$	738,462	\$	805,507	\$	836,210
Lifeguards		424		1,393		11,805		9,097		9,234
Total	\$	469,868	\$	506,289	\$	750,267	\$	814,604	\$	845,445

OPEB Trust

The actuarially determined transfer to the OPEB trust from the General Fund in the FY25 budget is \$828,584. This amount is \$39,456 more than FY24. The funded ratio in the October 1, 2022 actuarial report was 126.3% at the 5% rate of return.

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

Long-Term Financial Plan

The Long-Term Financial Plan (LTFP) will be updated with the FY25 proposed budget and will be finalized in September.

Conclusion

This concludes the executive summary portion of the FY25 proposed budget. Staff will be prepared to answer any questions you may have.

A handwritten signature in black ink, appearing to read "Kirk Blouin", written over a faint horizontal line.

Kirk Blouin
Town Manager

cc: Department Directors



Budget Summary

Town of Palm Beach / FY 2025 Proposed Annual Budget

BUDGET SUMMARY BY FUND TYPE

FY25 Budget Summary by Fund Type, Revenues and Expenditures

	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Revenues								
Ad Valorem Taxes	77,303,000	-	-	-	-	-	-	77,303,000
Non Ad Valorem Taxes	6,780,000	3,503,760	725,188	408,558	-	-	-	11,417,506
Licenses and Permits	5,463,500	-	-	-	9,841,500	-	-	15,305,000
Intergovernmental	1,237,500	-	-	12,376,950	-	-	-	13,614,450
Charges for Services	9,975,775	-	-	-	18,785,545	10,950,296	-	39,711,616
Fines and Forfeitures	1,128,000	-	-	-	45,000	-	-	1,173,000
Contributions/Grants	35,000	-	-	5,000	-	-	17,270,253	17,310,253
Gain/Loss on Investments	-	-	-	-	-	75,000	2,800,000	2,875,000
Interest Earnings	1,864,484	500,000	17,500	3,501,000	650,000	450,000	16,670,000	23,652,984
Miscellaneous	1,328,700	224,900	-	-	730,000	-	-	2,283,600
Interfund Transfers	8,362,090	6,500,000	6,539,277	17,159,327	-	2,329,817	6,248,584	47,139,095
Subtotal	113,478,049	10,728,660	7,281,965	33,450,835	30,052,045	13,805,113	42,988,837	251,785,504
Appropriations from Fund Balance	3,260,000	7,208,485	-	68,475,819	2,089,277	6,640,469	-	87,674,050
Total Revenues	116,738,049	17,937,145	7,281,965	101,926,654	32,141,322	20,445,582	42,988,837	339,459,554
Expenditures								
Salaries and Wages	36,922,812	-	-	142,746	3,125,524	345,995	169,695	40,706,774
Employee Benefits	23,529,838	-	-	62,115	1,691,655	7,692,744	2,750,899	35,727,252
Contractual	16,498,487	14,089,290	7,500	437,608	5,452,879	3,620,806	25,256,647	65,363,217
Commodities	2,210,727	250	-	8,200	978,225	6,059	1,923	3,205,384
Depreciation/Capital Outlay	3,055,027	-	-	100,267,224	2,606,123	4,779,978	-	110,708,352
Debt Service	-	3,847,605	7,274,465	-	1,996,244	-	-	13,118,314
Interfund Transfers	34,024,246	-	-	1,008,760	14,606,089	-	-	49,639,095
Other	496,912	-	-	-	561,318	4,000,000	-	5,058,230
Subtotal	116,738,049	17,937,145	7,281,965	101,926,653	31,018,058	20,445,582	28,179,164	323,526,617
Transfer to Fund Balance/Retained Earnings	-	-	-	-	1,123,265	-	14,809,673	15,932,938
Total Expenditures	116,738,049	17,937,145	7,281,965	101,926,654	32,141,322	20,445,582	42,988,837	339,459,554
Financial Ratios								
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	66.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22.77%
Ad Valorem Taxes per capita (9,207 population)	\$ 8,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,396
Total expenditures per capita (9,207 population)	\$ 12,679	\$ 1,948	\$ 791	\$ 11,071	\$ 3,491	\$ 2,221	\$ 4,669	\$ 36,870
Personnel as a percentage of the total budget	51.78%	-%	-%	0.20%	14.99%	39.32%	6.79%	22.52%
Capital expenditures as percentage of total fund budget	2.62%	-%	-%	98.37%	8.11%	23.38%	-%	32.61%
Capital expenditures per capita (9,207 population)	\$ 332	\$ -	\$ -	\$ 10,890	\$ 283	\$ 519	\$ -	\$ 12,024



General Fund

Town of Palm Beach / FY 2025 Proposed Annual Budget

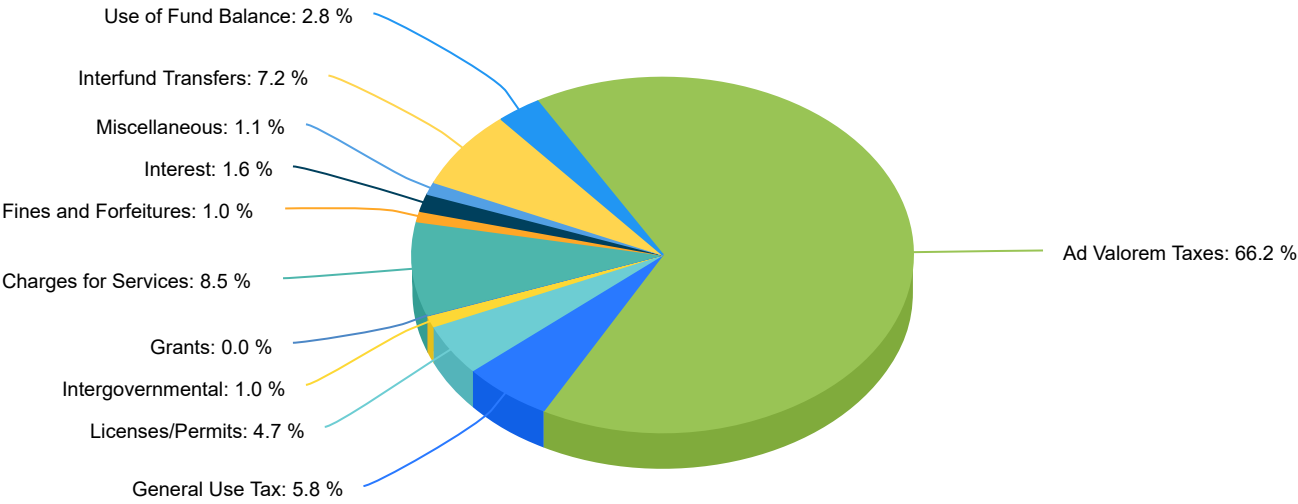
GENERAL FUND REVENUES AND EXPENDITURES

Budget Comparison

Fiscal Years 2024 - 2025

	FY2024 Budget	FY2025 Budget	FY24 vs. FY25 \$ Difference	FY24 vs. FY25 % Change
Revenues				
Ad Valorem Taxes	\$ 72,130,510	\$ 77,303,000	\$ 5,172,490	7.17%
Non Ad Valorem Taxes	6,678,000	6,780,000	102,000	1.53%
Licenses & Permits	5,331,000	5,463,500	132,500	2.49%
Intergovernmental	1,240,200	1,272,500	32,300	2.60%
Charges for Services	8,175,638	9,975,775	1,800,137	22.02%
Fines and Forfeitures	1,128,000	1,128,000	-	-%
Investment Earnings	685,386	1,864,484	1,179,098	172.03%
Miscellaneous Revenues	595,200	1,328,700	733,500	123.24%
Interfund Transfers	1,121,000	1,134,000	13,000	1.16%
Transfer From Fund Balance	1,100,000	3,260,000	2,160,000	196.36%
Transfer from Building Fund	6,627,997	7,228,090	600,093	9.05%
Total Revenues	\$ 104,812,931	\$ 116,738,049	\$ 11,925,118	11.38%
Expenditures				
Department				
Legislative	\$ 151,550	\$ 151,550	\$ -	-%
General Government	679,400	896,400	217,000	31.94%
Town Manager	1,364,823	1,395,960	31,137	2.28%
Town Clerk	447,374	397,771	(49,603)	(11.09%)
Advice and Litigation	390,000	731,000	341,000	87.44%
Human Resources	973,047	1,160,515	187,468	19.27%
Information Systems	4,420,178	4,673,237	253,059	5.73%
Finance	2,076,603	2,152,522	75,919	3.66%
Recreation and Tennis	2,474,528	2,797,014	322,486	13.03%
Planning/Building/Zoning	2,346,434	2,853,221	506,787	21.60%
Library	385,351	396,912	11,561	3.00%
Fire-Rescue	17,383,195	19,151,909	1,768,714	10.17%
Police	20,125,258	23,719,210	3,593,952	17.86%
Public Works	20,677,905	22,136,581	1,458,676	7.05%
Contingency	600,000	600,000	-	-%
Salary Savings	-	(500,000)	(500,000)	-%
Transfer to Other Funds				
Transfer to CIP	10,308,122	11,808,122	1,500,000	14.55%
Transfer to Coastal	5,791,205	5,791,205	-	-%
Transfer to Equipment Replacement Fund	-	2,000,000	2,000,000	-%
Transfer to Debt Service	5,679,013	5,846,518	167,505	2.95%
Transfer to Risk Fund	2,329,817	2,329,817	-	-%
Transfer to OPEB Trust Fund	789,128	828,584	39,456	5.00%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	-	-%
Total General Fund Expenditures	\$ 104,812,931	\$ 116,738,049	\$ 11,925,118	11.38%

General Fund Revenues by Type



Ad Valorem Taxes	\$77,303,000
General Use Tax	\$6,780,000
Licenses/Permits	\$5,463,500
Intergovernmental	\$1,217,500
Grants	\$55,000
Charges for Services	\$9,975,775
Fines and Forfeitures	\$1,128,000
Interest	\$1,864,484
Miscellaneous	\$1,328,700
Interfund Transfers	\$8,362,090
Use of Fund Balance	\$3,260,000
	<u>\$116,738,049</u>

General Fund Revenues

Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Variance	% of Total Budget
Ad Valorem Taxes							
Current Ad Valorem Taxes	60,529,492	66,085,830	72,130,510	72,130,510	77,303,000	7.17%	66.22%
Back Taxes	1,327	245,431	-	34,000	-	-%	-%
	60,530,819	66,331,261	72,130,510	72,164,510	77,303,000	7.17%	66.22%
Sales, Use and Fuel Taxes							
1-6 Cents Local Opt Fuel Tax	235,448	244,764	108,000	240,000	235,000	117.59%	0.20%
1-5 Cents Local Opt Fuel Tax	107,360	111,329	235,000	110,000	110,000	(53.19%)	0.09%
	342,808	356,093	343,000	350,000	345,000	0.58%	0.30%
Utility Services Taxes							
Electricity Utility	2,865,367	3,215,024	2,800,000	3,000,000	2,900,000	3.57%	2.48%
Simplified Telecom Tax	1,039,761	1,119,059	1,050,000	1,150,000	1,050,000	-%	0.90%
Water Utility	2,062,997	1,979,189	2,100,000	2,180,000	2,100,000	-%	1.80%
Gas Utility	353,853	371,638	350,000	330,000	350,000	-%	0.30%
Propane Utility	36,202	31,138	35,000	32,000	35,000	-%	0.03%
	6,358,178	6,716,048	6,335,000	6,692,000	6,435,000	1.58%	5.51%
Business Tax Receipts							
Business Tax Receipts	787,771	856,866	875,000	850,000	875,000	-%	0.75%
Business Tax Receipt Penalties	44,986	60,031	35,000	50,000	40,000	14.29%	0.03%
	832,756	916,897	910,000	900,000	915,000	0.55%	0.78%
Building Permits							
Except/Var. App.	778,678	689,303	500,000	478,000	500,000	-%	0.43%
Abandonments	3,702	1,000	1,000	900	1,000	-%	0.00%
Architectural Fees	554,450	456,800	450,000	460,000	450,000	-%	0.39%
Landmarks Submittal	67,250	50,900	65,000	50,000	65,000	-%	0.06%
Miscellaneous Permit Fees	-	(1,000)	-	-	2,500	100.00%	0.00%
Special Events Permit and Usage Fees	-	-	-	-	10,000	100.00%	0.01%
	1,404,080	1,197,003	1,016,000	988,900	1,028,500	1.23%	0.88%
Franchise Fees							
Electricity Franchise	2,302,533	2,555,914	2,100,000	2,400,000	2,200,000	4.76%	1.88%
Gas Franchise	298,275	345,283	305,000	310,000	325,000	6.56%	0.28%
	2,600,809	2,901,196	2,405,000	2,710,000	2,525,000	4.99%	2.16%
Other Licenses, Fees and Permits							
Right Of Way Permits	953,713	978,187	750,000	-	750,000	-%	0.64%
Residential Parking Plans	152,740	115,730	110,000	-	110,000	-%	0.09%
Town-wide Resident Parking Permit	-	-	100,000	133,000	100,000	-%	0.09%
Taxi Permits	-	225	-	-	-	-%	-%
Newsrack Enclosure Admin Fee	-	480	-	580	-	-%	-%
Charitable Solicitations Fee	31,198	38,937	35,000	43,000	35,000	-%	0.03%
Char Solit Late Filing Fee	3,165	530	5,000	-	-	(100.00%)	-%
	1,140,816	1,134,089	1,000,000	176,580	995,000	(0.50%)	0.85%
Federal Grants							
Bullet Proof Vests Grant	3,673	9,750	7,700	-	10,000	29.87%	0.01%
Federal Grants - Public Safety	23,303	12,027	-	2,700	-	-%	-%
FEMA/FDOT Reimbursement	19,199	47	-	3,300	-	-%	-%
	46,174	21,823	7,700	6,000	10,000	29.87%	0.01%
State Grants							
State Grant - Public Safety	1,810	9,147	20,000	10,000	20,000	-%	0.02%
State Grant - Emergency Management	877	-	-	200	-	-%	-%
	2,687	9,147	20,000	10,200	20,000	-%	0.02%

General Fund Revenues (continued)

Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Variance	% of Total Budget
State Shared Revenues							
State Revenue Sharing	315,328	351,210	270,000	350,000	300,000	11.11%	0.26%
Alcoholic Beverage Lic	26,826	25,926	30,000	25,000	30,000	-%	0.03%
Local Govt. Sales Tax	862,630	954,848	800,000	940,000	800,000	-%	0.69%
Fire Supplemental Compensation	36,792	36,811	37,000	36,000	37,000	-%	0.03%
911 Equip Reimbursement	27,584	45,990	12,000	20,000	12,000	-%	0.01%
Seized Tag	500	65	-	-	-	-%	-%
Fuel Tax Refund	23,069	23,748	21,000	23,000	21,000	-%	0.02%
	1,292,729	1,438,598	1,170,000	1,394,000	1,200,000	2.56%	1.03%
Grants From Other Local Units							
Ems Grant - Palm Beach County	-	-	25,000	25,000	25,000	-%	0.02%
	-	-	25,000	25,000	25,000	-%	0.02%
Shared Revenue From Other Local Units							
County Occ. Licenses	21,246	22,409	15,000	10,000	15,000	-%	0.01%
\$12.50 Citation Monies	-	4,839	2,500	2,500	2,500	-%	0.00%
	21,246	27,248	17,500	12,500	17,500	-%	0.01%
Public Safety							
Special Assignment Ot - Other	1,485,001	2,247,335	1,500,000	1,750,000	1,750,000	16.67%	1.50%
Police Id Cards	20	-	-	-	-	-%	-%
Burglar Alarm False Alarm Fees	35,625	40,800	35,000	40,000	35,000	-%	0.03%
Burglar Alarm Registration Fee	86,850	87,000	87,000	88,000	87,000	-%	0.07%
Burglar Alarm - Penalties	5,752	3,661	5,000	3,500	5,000	-%	0.00%
Burglar Alarm - Direct Connect	21,069	21,669	21,000	21,500	21,000	-%	0.02%
Valet Parking Permit	13,950	18,100	14,000	14,000	14,000	-%	0.01%
Tent Permits	21,829	23,349	15,000	16,000	15,000	-%	0.01%
Special Detail-Fire	22,915	34,990	25,000	16,000	25,000	-%	0.02%
Fire Prev Bonfires	-	300	-	600	-	-%	-%
Fire Prev Hot Work	4,400	4,400	2,500	2,500	2,500	-%	0.00%
Fire Prev Public Assembly	700	-	1,000	-	-	(100.00%)	-%
False Fire Alarms	26,474	45,437	16,000	40,000	20,000	25.00%	0.02%
Fire Prev Fireworks	12,510	10,000	10,000	12,000	10,000	-%	0.01%
Fire Prev Technical Fire Insp	100	-	-	-	-	-%	-%
Fire Prev Inspection Fees	188,909	141,119	100,000	135,000	100,000	-%	0.09%
Ems Transport Fees	392,996	499,879	425,000	450,000	425,000	-%	0.36%
	2,319,099	3,178,040	2,256,500	2,589,100	2,509,500	11.21%	2.15%
Physical Environment							
Special Solid Waste	16,134	9,497	12,000	10,000	12,000	-%	0.01%
Solid Waste	842,876	854,714	850,000	900,000	850,000	-%	0.73%
Comp. Garbage Collection Fee	376,768	393,711	300,000	350,000	325,000	8.33%	0.28%
SWA Recycling Revenue Share	13,938	-	-	-	-	-%	-%
Historic Specimen Tree Fee	1,989	2,431	2,000	2,900	2,000	-%	0.00%
	1,251,706	1,260,353	1,164,000	1,262,900	1,189,000	2.15%	1.02%

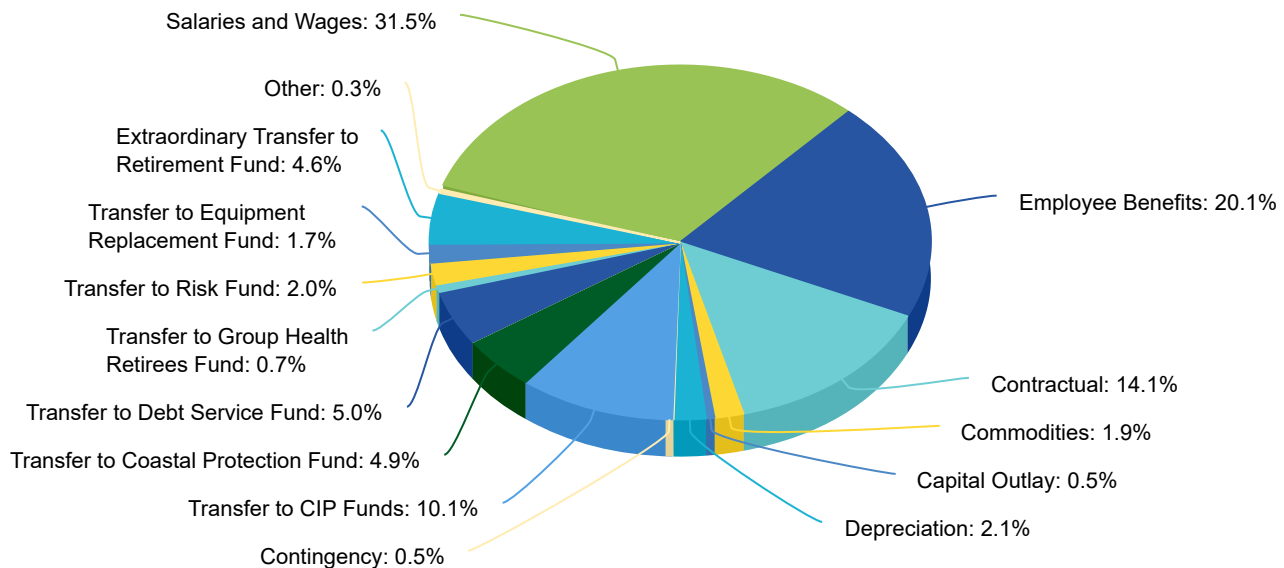
General Fund Revenues (continued)

Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Variance	% of Total Budget
Transportation							
Prkg Meter Royal Palm Way Lot	37,702	51,547	40,000	38,000	50,000	25.00%	0.04%
Prkg Meter Ocean Front	1,554,604	1,844,898	1,650,000	1,750,000	1,650,000	-%	1.41%
Prkg Meter Lake Front	-	-	-	-	950,000	100.00%	0.81%
Prkg Meter Phipps Ocean Front	268,354	300,302	40,000	75,000	75,000	87.50%	0.06%
Prkg Meter Peruvian	219,934	260,586	240,000	260,000	350,000	45.83%	0.30%
Prkg Meter Bradley Place	16,719	17,971	20,000	20,000	25,000	25.00%	0.02%
Prkg Meter North County	75,404	80,437	75,000	100,000	100,000	33.33%	0.09%
Prkg Meter Royal Palm Way, 100 block	183,054	201,622	180,000	180,000	250,000	38.89%	0.21%
Prkg Meter Sunrise	132,497	148,697	140,000	150,000	200,000	42.86%	0.17%
Prkg Meter Worth Ave	-	-	638,778	-	672,915	5.34%	0.58%
Other Parking Placard Programs	446,766	386,066	415,000	400,000	415,000	-%	0.36%
	2,935,033	3,292,125	3,438,778	2,973,000	4,737,915	37.78%	4.06%
Culture and Recreation							
Adult Program Fees (Rec)	16,490	5,854	10,000	24,400	25,000	150.00%	0.02%
Youth Program Fees (Rec)	501,026	564,769	500,000	587,180	620,000	24.00%	0.53%
Soma Dome fees	350	125	100	100	-	(100.00%)	-%
Fitness Center Classes	7,746	17,423	15,000	22,750	25,000	66.67%	0.02%
Tennis Mixers	88	513	-	600	2,000	100.00%	0.00%
Merchandise Sales	23,355	31,867	30,000	29,000	45,000	50.00%	0.04%
Adult Program Fees (Tennis)	1,545	640	3,000	2,540	3,000	\$0.00	\$0.00
Tennis 12 Play Pass	42,602	40,797	35,000	36,700	-	(100.00%)	-%
Daily Tennis Court Fees	31,358	55,670	35,000	55,200	70,000	100.00%	0.06%
Annual Tennis Court Fees	71,453	87,135	80,000	74,500	90,000	12.50%	0.08%
Passes/Daily Admission	139,039	156,181	160,000	-	90,000	(43.75%)	0.08%
Personal Training	-	-	-	42,340	75,000	100.00%	0.06%
Marina Amenity	179,640	191,100	200,660	200,600	200,660	-%	0.17%
Promotional Merchandise	2,483	1,802	2,500	2,000	2,500	-%	0.00%
Town Share Tennis Teaching Services	171,529	176,870	150,000	146,675	215,200	43.47%	0.18%
Town Share Tennis Merchandise Sales	1,444	1,907	1,600	1,400	-	(100.00%)	-%
	1,190,148	1,332,653	1,222,860	1,225,985	1,463,360	19.67%	1.25%
Other Charges for Services							
Certification Copy	1,701	141	-	30	-	-%	-%
Misc Copies	4,637	13,280	5,000	5,000	-	(100.00%)	-%
Public Records Requests	-	-	-	-	1,000	100.00%	0.00%
Lien Search Fee	86,100	66,840	75,000	60,000	75,000	-%	0.06%
Tennis Pro Admin Fees	13,567	13,500	13,500	9,560	-	(100.00%)	-%
	106,006	93,761	93,500	74,590	76,000	(18.72%)	0.07%
Judgments and Fines							
Fines - Other Parking	384,797	591,193	475,000	600,000	500,000	5.26%	0.43%
Fines - Parking Meters	145,455	289,306	150,000	300,000	175,000	16.67%	0.15%
Row Parking Violation Fines	106,514	106,124	100,000	90,000	100,000	-%	0.09%
Moving Violations	11,074	13,406	7,500	10,000	7,500	-%	0.01%
Revenue/2nd \$ Funding	1,400	1,566	1,000	1,500	1,000	-%	0.00%
Boot Fees	15,750	16,100	15,000	16,000	15,000	-%	0.01%
Penalty - Other Parking	118,639	136,443	125,000	250,000	125,000	-%	0.11%
Penalty - Parking Meters	38,397	73,330	50,000	120,000	50,000	-%	0.04%
	822,026	1,227,468	923,500	1,387,500	973,500	5.41%	0.83%

General Fund Revenues (continued)

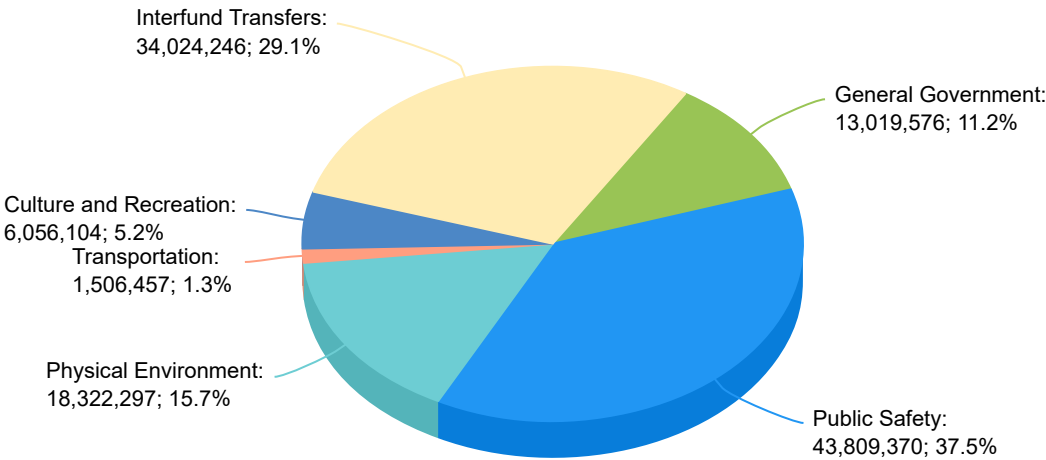
Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Variance	% of Total Budget
Violations of Local Ordinances							
Code Compliance Fines	418,425	1,980,575	200,000	40,000	150,000	(25.00%)	0.13%
Code Compliance Admin Fee	7,000	6,550	4,500	5,000	4,500	-%	0.00%
	425,425	1,987,125	204,500	45,000	154,500	(24.45%)	0.13%
Interest and Other Earnings							
Interest - Checking	37,928	923,007	200,000	1,000,000	1,000,000	400.00%	0.86%
Fmivt Interest	(159,103)	3,720	20,000	-	20,000	-%	0.02%
PFM/TD Bank Interest Income	(309,259)	1,001,742	250,000	200,000	324,484	29.79%	0.28%
Interest Certificates of Deposit	34,401	868,500	205,386	1,000,000	500,000	143.44%	0.43%
Investment Earnings/Ad Valorem	3,919	42,929	10,000	10,000	20,000	100.00%	0.02%
Interest - Leases	540	323	-	-	-	-%	-%
	(391,573)	2,840,220	685,386	2,210,000	1,864,484	172.03%	1.60%
Rents and Royalties							
Okeechobee Ground Lease	-	-	215,000	215,000	800,000	272.09%	0.69%
Equipment Rentals - Tennis	24	-	-	-	-	-%	-%
Facility Rental Fees (Tennis)	2,631	1,399	1,000	3,000	2,500	150.00%	0.00%
Facility Rental Fees (Rec)	26,704	57,948	40,000	46,404	50,000	25.00%	0.04%
Seview Park Concession	11,290	777	15,000	7,062	16,000	6.67%	0.01%
Cell Phone Tower Lease Revenue	33,767	33,767	41,200	41,200	41,200	-%	0.04%
	74,416	93,890	312,200	312,666	909,700	191.38%	0.78%
Other Miscellaneous Revenues							
State Highway Lighting Maint	130,749	136,899	120,000	125,000	120,000	-%	0.10%
FDOT Traffic Light Maintenance	-	-	-	61,000	61,000	100.00%	0.05%
Rebate For Town Towing	2,337	3,000	3,000	1,500	3,000	-%	0.00%
Purchase Card Rebate	21,371	20,700	25,000	35,000	25,000	-%	0.02%
CC Customer Surcharge/Technology Fee	41,190	49,784	35,000	40,000	110,000	214.29%	0.09%
DC Forfeiture Transfer from ICMA	101,879	-	50,000	50,000	50,000	-%	0.04%
Miscellaneous Revenue	86,099	680,545	50,000	105,000	50,000	-%	0.04%
	383,625	890,927	283,000	417,500	419,000	48.06%	0.36%
Interfund Transfer							
Use of Fund Balance	-	-	1,100,000	-	3,260,000	196.36%	2.79%
Interfd Transfer-Marina	511,665	620,465	1,096,000	1,096,000	1,109,000	1.19%	0.95%
Interfd Transfer - Golf	25,000	25,000	25,000	25,000	25,000	-%	0.02%
Interfd Transfer - Building Dept Fund	4,524,601	5,519,456	6,627,997	6,627,997	7,228,090	9.05%	6.19%
	5,061,266	6,164,921	8,848,997	7,748,997	11,622,090	31.34%	9.96%
Installment Purchases Proceeds							
OFS - Lease Liabs Issued	63,063	-	-	-	-	-%	-%
OFS - Subscriptions	-	354,336	-	-	-	-%	-%
	63,063	354,336	-	-	-	-%	-%
	88,813,341	103,765,222	104,812,931	105,676,928	116,738,049	11.38%	100.00%

General Fund Expenditures by Type



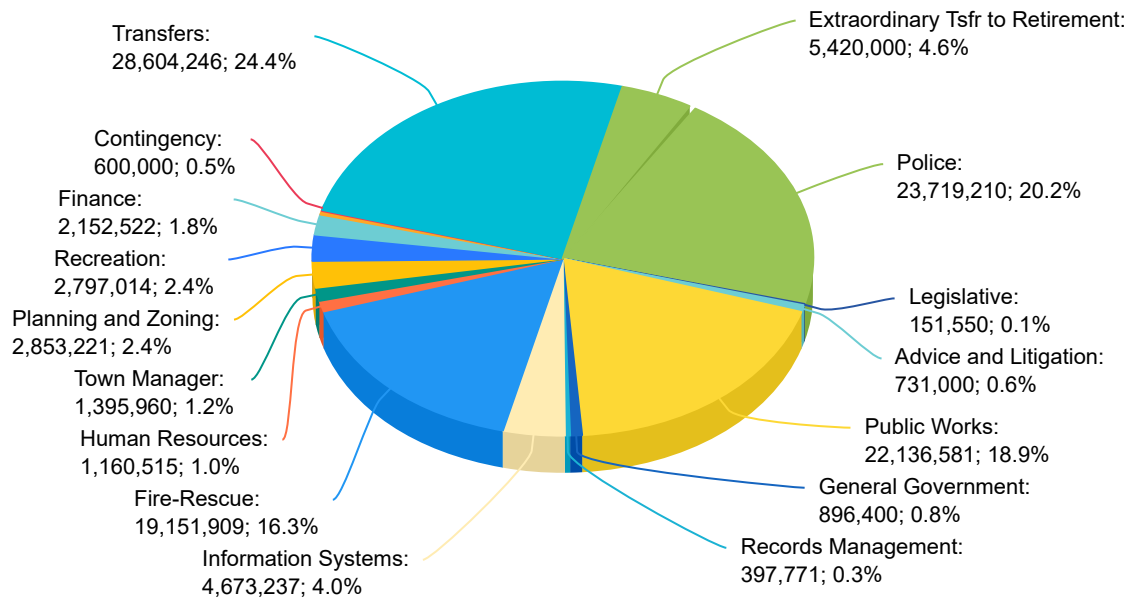
Salaries and Wages	\$ 36,922,812
Employee Benefits	23,529,838
Contractual	16,498,487
Commodities	2,210,727
Capital Outlay	630,010
Depreciation	2,425,017
Contingency	600,000
Salary Savings	(500,000)
Transfer to CIP Funds	11,808,122
Transfer to Coastal Protection Fund	5,791,205
Transfer to Debt Service Fund	5,846,518
Transfer to Group Health Retirees Fund	828,584
Transfer to Risk Fund	2,329,817
Transfer to Equipment Replacement Fund	2,000,000
Extraordinary Transfer to Retirement Fund	5,420,000
Other	396,912
	<u>\$ 116,738,049</u>

General Fund Expenditures by Function



General Government	\$	13,019,576
Public Safety		43,809,370
Physical Environment		18,322,297
Transportation		1,506,457
Culture and Recreation		6,056,104
Interfund Transfers		34,024,246
	\$	<u>116,738,049</u>

General Fund Expenditures by Department



Police	\$ 23,719,210
Legislative	151,550
Advice and Litigation	731,000
Public Works	22,136,581
General Government	896,400
Records Management	397,771
Information Systems	4,673,237
Fire-Rescue	19,151,909
Human Resources	1,160,515
Town Manager	1,395,960
Planning and Zoning	2,853,221
Recreation	2,797,014
Finance	2,152,522
Other	396,912
Contingency	600,000
Salary Savings	(500,000)
Transfers	28,604,246
Extraordinary Tsfr to Retirement	5,420,000
	<u>\$ 116,738,049</u>

General Fund Expenditures – Summary by Department

Program		FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	98,944	151,550	151,550	151,550	151,550	-%	0.13%
GENERAL GOVERNMENT	113	1,237,787	679,400	690,422	685,593	896,400	31.94%	0.77%
TOWN MANAGER'S OFFICE	121	1,171,241	1,364,823	1,364,823	1,335,878	1,395,960	2.28%	1.20%
ADVICE & LITIGATION	122	641,600	390,000	390,000	856,000	731,000	87.44%	0.63%
INFORMATION SYSTEMS	125	4,060,481	4,420,178	4,620,163	4,423,709	4,673,237	5.73%	4.00%
RECORDS MANAGEMENT	131	314,227	447,374	460,400	389,303	397,771	(11.09%)	0.34%
HUMAN RESOURCES	123	788,348	973,047	988,775	948,050	1,160,515	19.27%	0.99%
FINANCE								
Financial Management	141	1,139,100	1,224,476	1,224,509	1,112,914	1,275,196	4.14%	1.09%
Purchasing	144	791,006	852,127	853,343	766,777	877,326	5.54%	0.84%
		1,930,106	2,076,603	2,077,851	1,879,691	2,152,522	3.66%	1.84%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	2,071,879	1,272,398	1,957,664	1,229,354	1,360,620	6.93%	1.17%
Landmarks Preservation	214	317,743	337,094	337,100	279,234	554,350	64.45%	0.47%
Fire Prevention	215	369,881	374,675	374,675	378,931	535,969	43.05%	0.46%
Code Enforcement	216	349,611	362,267	362,331	361,906	402,283	11.05%	0.34%
		3,109,114	2,346,434	3,031,770	2,249,425	2,853,221	21.60%	2.44%
RECREATION								
Rec Administration	311	287,602	346,913	347,389	340,292	368,842	6.32%	0.32%
Tennis	312	503,931	667,003	671,860	658,296	813,996	22.04%	0.70%
Recreation Center	313	1,340,904	1,460,612	1,479,037	1,490,274	1,614,176	10.51%	1.38%
		2,132,437	2,474,528	2,498,287	2,488,862	2,797,014	13.03%	2.40%
FIRE-RESCUE								
Fire Administration	411	577,551	582,700	582,700	512,215	670,612	15.09%	0.57%
Operations	417	14,569,102	15,588,576	15,589,055	15,751,397	17,192,985	10.29%	14.73%
Training	418	316,799	377,789	378,359	381,577	400,037	5.89%	0.34%
Beach Rescue	419	681,255	834,130	834,162	563,016	888,276	6.49%	0.76%
		16,144,707	17,383,195	17,384,276	17,208,205	19,151,909	10.17%	16.41%
POLICE								
Administrative Management	421	1,438,170	1,534,112	1,534,112	1,522,687	1,549,802	1.02%	1.33%
Org Crime/Vice/Narcotics	422	885,022	965,634	965,825	947,514	1,068,288	10.63%	0.92%
Records Information Systems	423	176,399	209,759	210,037	200,574	218,595	4.21%	0.19%
Training/Per/Pub Enf	424	216,664	247,751	247,751	232,596	265,708	7.25%	0.23%
Communications	425	1,755,956	2,011,619	2,011,619	2,042,523	2,330,416	15.85%	2.00%
Crime Scene/Evidence	426	266,284	394,791	394,944	376,437	563,877	42.83%	0.48%
Patrol Services	428	11,431,212	12,615,927	12,626,708	12,790,680	15,130,969	19.94%	12.96%
Criminal Investigation	429	1,403,167	1,354,904	1,354,936	1,333,997	1,494,869	10.33%	1.28%
Parking Control	430	718,350	790,761	799,508	696,661	1,096,686	38.69%	0.94%
		18,291,225	20,125,258	20,145,440	20,143,669	23,719,210	17.86%	20.32%

General Fund Expenditures – Summary by Department (continued)

Program		FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change	% of Total GF Budget
PUBLIC WORKS								
Administrative Management	511	932,776	988,279	990,327	990,894	1,077,537	9.03%	0.92%
Street Repair/Maintenance	521	541,581	605,591	635,621	607,951	603,797	(0.30%)	0.52%
Traffic Control	523	77,561	46,200	95,095	46,240	45,900	(0.65%)	0.04%
Street Lighting	524	753,697	839,777	839,777	838,155	856,759	2.02%	0.73%
Storm Sewer Maintenance	531	385,602	439,931	447,291	475,949	459,058	4.35%	0.39%
Sanitary Sewer Maintenance	532	2,131,522	2,251,441	2,279,334	2,269,002	2,426,976	7.80%	2.08%
Sanitary Sewer Treatment	533	3,484,988	3,793,965	3,793,965	3,600,000	3,907,784	3.00%	3.35%
Residential Collection	541	1,035,639	1,122,606	1,123,378	1,122,556	1,297,353	15.57%	1.11%
Commercial Collection	542	1,362,370	1,524,049	1,530,320	1,526,437	1,671,521	9.68%	1.43%
Refuse Disposal	543	80,113	80,000	80,000	90,000	90,000	12.50%	0.08%
Yard Trash Collection	544	2,252,208	2,531,136	2,619,479	2,498,616	2,619,687	3.50%	2.24%
Recycling	545	400,828	439,485	439,485	440,190	493,292	12.24%	0.42%
Parks	551	1,897,448	2,071,073	2,139,372	2,242,177	2,307,828	11.43%	1.98%
Facilities Maintenance	554	1,469,222	1,748,495	1,786,569	1,860,015	1,913,110	9.41%	1.64%
General Engineering Services	561	909,217	1,235,613	1,237,737	1,236,991	1,298,206	5.07%	1.11%
Right of Way Inspections	565	76,515	-	-	-	-	-%	-%
Equip Operations/Maintenance	571	876,551	960,264	960,389	936,730	1,067,771	11.20%	0.91%
		18,667,838	20,677,905	20,998,137	20,781,903	22,136,581	7.05%	18.96%
LIBRARY SERVICES	321	374,127	385,351	385,351	385,351	396,912	3.00%	0.34%
TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	9,371,020	10,308,122	10,308,122	10,308,122	11,808,122	14.55%	10.12%
Coastal Protection Fund (309)	611	5,264,732	5,791,205	5,791,205	5,791,205	5,791,205	-%	4.96%
Townwide Underground Utilities (122)	611	191,116	-	-	-	-	-%	-%
Equipment Replacement Fund (320)	611	-	-	-	-	2,000,000	100.00%	1.71%
Debt Service Fund (205)	611	5,680,666	5,679,013	5,679,013	5,679,013	5,846,518	2.95%	5.01%
Group Health Retirees (610)	611	331,217	789,128	789,128	789,128	828,584	5.00%	0.71%
Risk-W/C, Liab, Prop (501)	680	2,274,106	2,329,817	2,329,817	2,329,817	2,329,817	-%	2.00%
Extraordinary trsfr to Retirement (600)	680	5,420,000	5,420,000	5,420,000	5,420,000	5,420,000	-%	4.64%
		28,532,857	30,317,285	30,317,285	30,317,285	34,024,246	12.23%	29.15%
INVENTORY WRITE-OFF	680	1,439	-	-	-	-	-%	-%
EMERGENCY/DISASTER RESPONSE	710	7,243	-	-	-	-	-%	-%
CONTINGENT APPROPRIATIONS	711	-	600,000	600,000	-	600,000	-%	0.51%
SALARY SAVINGS	711	-	-	-	-	(500,000)	(100.00%)	(0.43%)
General Operating Fund (001) Total		68,970,862	74,495,646	75,787,245	73,927,189	82,713,803	11.03%	70.85%
Transfers to Other Funds		28,532,857	30,317,285	30,317,285	30,317,285	34,024,246	12.23%	29.15%
TOTAL GENERAL FUND		97,503,719	104,812,931	106,104,530	104,244,474	116,738,049	11.38%	100.00%

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



DEPARTMENT: **Legislative**

Town of Palm Beach / FY 2025 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 FY2025
DATE: April 9, 2024

Program 111 – Legislative

FY2025 Request \$151,550

FY2024 Adopted \$151,550

This represents an overall decrease of 0% (\$000)

Program 113 – General Government

FY2025 Request \$896,400

FY2024 Adopted \$679,400

This represents an overall increase of 32% (\$217,000)

Salaries

- ▶ \$160,000 of this program's increase is attributable to increased compensated absences.

Contractual

- ▶ \$57,500 of this program increase is attributable to the replacement of holiday street garland (\$35,000) and an increase in annual expenses for holiday decoration (\$22,500).

Program 121 – Administrative Management

FY2025 Request \$1,395,960

FY2024 Adopted \$1,364,823

This represents an overall increase of 2% (\$31,137)

Salaries

- ▶ The salary increase reflects an included lump sum COLA.
- ▶ This program has requested consideration for reclassifications (Administrative Clerk/Assistant to Administration and Policy Support Assistant) and dedicated funding for internships for FY2025.

Contractual

- ▶ This program's decrease in contracted services (\$12,000) is attributable to the reduction in temporary employment services expected through AppleOne.
- ▶ The increase (\$1,700) in travel and training is attributable to funding travel and training for professional conferences.
- ▶ The addition of a cellular data line for the Town Manager's iPad caused an increase of \$400.
- ▶ The 100% increase (\$600) in Professional Association Expenses is attributable to centralizing the expenses associated with hosting the PBCCMA meeting host.

Commodities

- ▶ The increase of \$3,250 is attributable to modifications to the second-floor staff kitchen/breakroom and an increase in lunch expenses to better reflect expenses
- ▶ The increase of \$1,805 in membership expenses reflects the costs associated with budgeting Town Management's memberships

Program 122 – Advice and Litigation

FY2025 Request \$731,000

FY2024 Adopted \$390,000

This represents overall increase of 87% (\$341,000)

Contractual

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

Program 131 – Town Clerk

FY2025 Request \$397,771

FY2024 Adopted \$447,374

Overall decrease of 11% (\$49,603)

Salaries

- ▶ The salary decrease in Town Clerk is due to the 0.5 FTE decrease (Admin Assistant) displayed in the Town Manager Administrative program budget.
- ▶ This program has requested consideration for reclassifications (Acting Town Clerk to Town Clerk and Clerk Support Assistant to Clerk Support Specialists) for FY2025.

Contractual

- ▶ This program's decrease in contracted services (\$20,000) is attributable to the reduction in temporary employment services expected through Apple One.
- ▶ An increase of \$1,700 in travel and training is attributable to funding travel and training for professional conferences.
- ▶ Estimates provided by the Palm Beach County Supervisor of Elections for municipal-only elections indicate the need for an increase of \$6,000 in the budgeted amount for elections.

Commodities

- ▶ The \$1,800 increase in training is due to recategorizing training/certification expenses.

PROGRAM: Legislative 111

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	-%
Employee Benefits	-	-	-	-	-	-	-%
Contractual	122,100	88,466	140,500	140,500	140,500	140,500	-%
Commodities	10,518	10,479	11,050	11,050	11,050	11,050	-%
TOTALS	132,618	98,944	151,550	151,550	151,550	151,550	-%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY24 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 2025 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

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	901,028	725,862	500,000	500,000	489,651	660,000	32.00%
Employee Benefits	13,756	18,541	300	300	300	300	-%
Contractual	186,535	259,254	179,000	187,072	193,915	235,500	31.56%
Commodities	25,537	234,130	100	3,050	1,727	600	500.00%
TOTALS	1,126,856	1,237,787	679,400	690,422	685,593	896,400	31.94%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 increased in FY2025 due to an increase in the amount budgeted for vacation conversion.

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 2025 Proposed Annual Budget

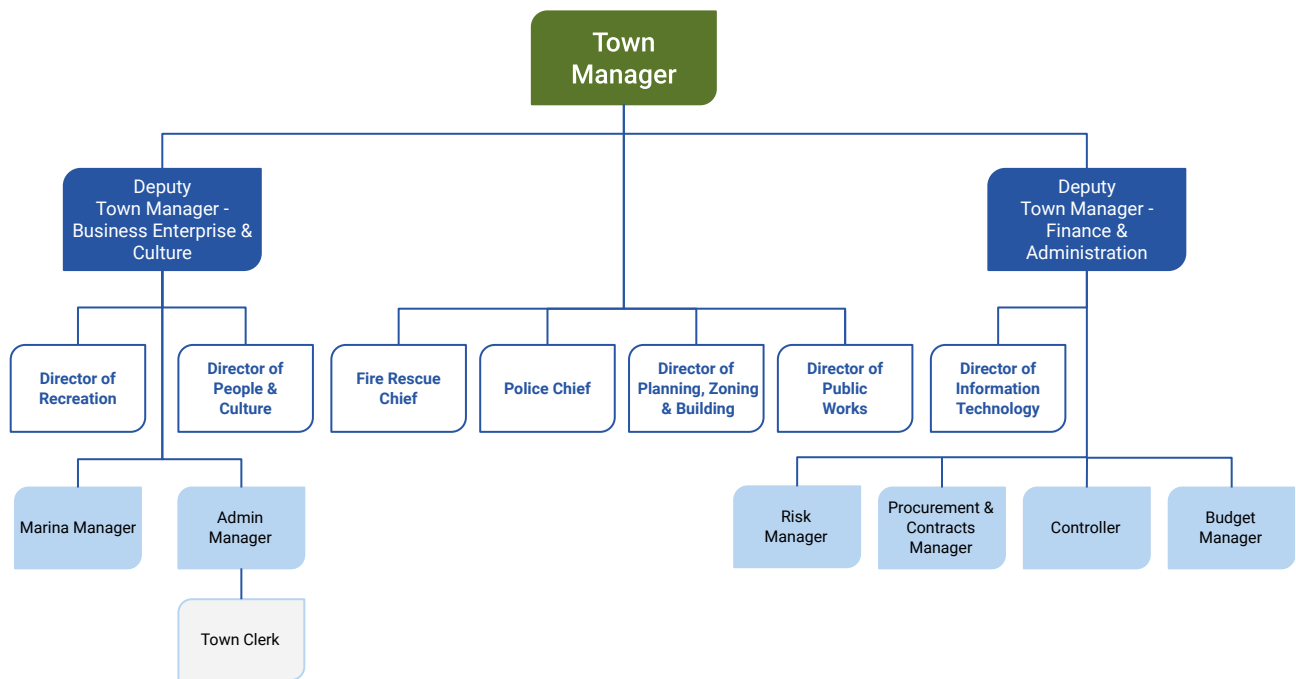
DEPARTMENT: TOWN MANAGER’S OFFICE

VISION

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

MISSION

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



Program: Administrative Management 121

VISION

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

MISSION

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

MAIN ACTIVITIES

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	569,261	878,496	973,504	973,504	973,504	993,831	2.09%
Employee Benefits	232,402	257,721	345,274	345,274	345,574	362,929	5.11%
Contractual	41,684	24,798	34,650	34,650	5,600	23,350	(32.61%)
Commodities	14,004	9,176	11,395	11,395	11,200	15,850	39.10%
Capital Outlay	1,657	-	-	-	-	-	-%
Other	1,050	1,050	-	-	-	-	-%
TOTALS	860,059	1,171,241	1,364,823	1,364,823	1,335,878	1,395,960	2.28%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY24 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 FY2025 budget includes a lump sum COLA, pay for performance, and a Town Clerk's Office 0.5 FTE displaying in the Town Manager's budget.

PROGRAM: Administrative Management 121**EMPLOYEE BENEFITS**

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

CONTRACTUAL

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

COMMODITIES

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

OTHER

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Town Manager	1.000	1.000	1.000	1.000	1.000
Deputy Town Manager	1.000	1.000	1.000	1.750	1.650
Assistant Town Manager	0.000	0.200	0.250	0.000	0.000
Administrative Manager	1.000	1.000	1.000	1.000	1.000
Communications Specialist	0.000	0.500	0.500	0.500	0.500
Administrative Assistant	0.500	1.500	1.500	0.500	1.000
Administrative Clerk	1.000	0.000	0.000	1.000	1.000
	4.500	5.200	5.250	5.750	6.150



DEPARTMENT: **Advice and Litigation**

Town of Palm Beach / FY 2025 Proposed Annual Budget

PROGRAM: Advice and Litigation 122

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	-%
Employee Benefits	-	-	-	-	-	-	-%
Contractual	482,980	641,600	390,000	390,000	856,000	731,000	87.44%
Commodities	-	-	-	-	-	-	-%
TOTALS	482,980	641,600	390,000	390,000	856,000	731,000	87.44%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 2025 Proposed Annual Budget

PROGRAM: Town Clerk 131

VISION

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

MISSION

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

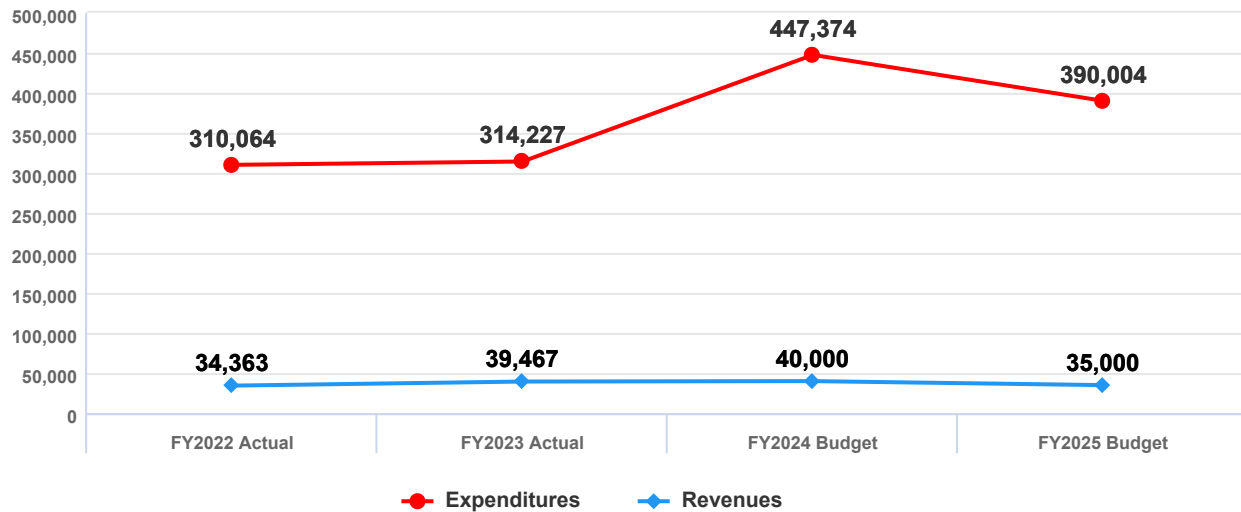
MAIN ACTIVITIES:

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

Program: Town Clerk 131

Town Clerk



Revenue Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Charitable Solicitations Fee	31,198	38,937	35,000	43,000	35,000	-%
Char Solit Late Filing Fee	3,165	530	5,000	-	-	(100.00%)
Public Records Requests	-	-	-	-	1,000	100.00%
Special Events Permit and Usage Fees	-	-	-	-	10,000	100.00%
Miscellaneous Permit Fees	-	(1,000)	-	-	2,500	100.00%
TOTALS	34,363	38,467	40,000	43,000	48,500	21.25%

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	147,134	154,179	209,106	209,106	209,106	187,516	(10.32%)
Employee Benefits	102,817	116,161	127,258	127,258	127,583	120,845	(5.04%)
Contractual	46,444	32,443	99,550	104,150	43,550	80,750	(18.88%)
Commodities	10,060	10,043	11,460	19,886	9,064	8,660	(24.43%)
Capital Outlay	2,210	-	-	-	-	-	-%
Other	1,400	1,400	-	-	-	-	-%
TOTALS	310,064	314,227	447,374	460,400	389,303	397,771	(11.09%)

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY25 budget includes a lump sum COLA, pay for performance, and 0.5 FTE displayed in the Town Manager's Office budget. .

PROGRAM: Town Clerk 131**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	FY2021	FY2022	FY2023	FY2024	FY2025
Town Clerk	1.000	1.000	1.000	0.500	0.000
Deputy Town Clerk	1.000	1.000	1.500	1.000	1.000
Town Clerk Acting	0.000	0.000	0.000	0.000	0.500
Administrative Assistant	0.500	0.500	0.500	0.500	0.000
Clerk Support Assistant	0.000	0.000	0.000	1.000	1.000
	2.500	2.500	3.000	3.000	2.500



DEPARTMENT: **Information Technology**

Town of Palm Beach / FY 2025 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, 2024
 SUBJECT: IT Department Budget Highlights for FY2025

Program 125 – Information Technology

FY2025 Requested	\$4,673,237
FY2024 Adopted	\$4,420,178

This represents an overall increase of 6% (\$253,059) in the IT FY2025 Budget.

Most of the budgetary increases are due to increases in Software Maintenance and the Town's desire to move to Cloud/SaaS solutions allowing resilience and high-availability of applications to our staff.

Salaries and Wages

FY2024	\$1,214,164
FY2025	\$1,201,489

Employee Benefits

FY2024	\$540,668
FY2025	\$601,182

Salary and Wages & Employee Benefits increased \$61,408 due to the annual salary increases and pension and insurance increases.

Contracted Services

FY2024	\$2,206,329
FY2025	\$2,439,515

This represents an overall increase of 10.66% (\$235,186) in the IT FY25 Budget.

- ▶ GIS Contractual: -40.63% decrease (-\$65,000)
 - The decrease is due additional staffing approved in FY24..
- ▶ Other Contractual Services: 23.61% decrease (-\$81,600)
 - The reduction is due to savings in expected cost to contract vendors.
- ▶ Travel and Per Diem: 42.86% increase (\$9,000)
 - The increase is due to staff conferences for new systems like EPL, GIS related conferences, and potential ERP Conferences.
- ▶ Telephone Base: 8% increase (\$10,000)

- The increase is due to anticipated annual increases.
- ▶ Data Line/Radio Base: .87% increase (\$1,000)
 - The increase is due to the anticipated annual increases.
- ▶ Internet Access: 2.27% increase (\$1,000)
 - The increase is due to the anticipated annual increases.
- ▶ Hardware Maintenance: -34.42% decrease (-\$40,600)
 - The decrease was due to the reduction in maintenance coverage of physical devices.
- ▶ Software Maintenance: 32.51% increase (\$401,186)
 - The increase is due EPL additional licensing, the new Public Safety solution, changes in MS O365 licenses for Public Safety staff, and to inflationary and vendor annual increases in software maintenance.

Depreciation

FY2024	\$128,717
FY2025	\$213,751

This represents an increase of 66.06% (\$85,034) due to networking equipment purchased over the past few years.

Commodities

FY2024	\$155,300
FY2025	\$142,300

This represents a decrease of 6.44% (-\$9,000) due to a reduction in Computer Software spending.

- ▶ Computer Software: -20% decrease (-\$5,000)
 - The decrease is due to the reduction of anticipated software purchases.
- ▶ Minor Computer Equipment: -10.53% increase (-\$10,000)
 - The decrease is due to the reduction of anticipated hardware purchases.
- ▶ Training: 20% increase (\$5,000)
 - The increase is due to anticipated training of increased staffing.

Capital Outlay

FY2024	\$175,000
FY2025	\$75,000

This represents a decrease of 57.14% (-\$100,000) due to a reduction of major computer purchases.

PROGRAM: Information Technology 125

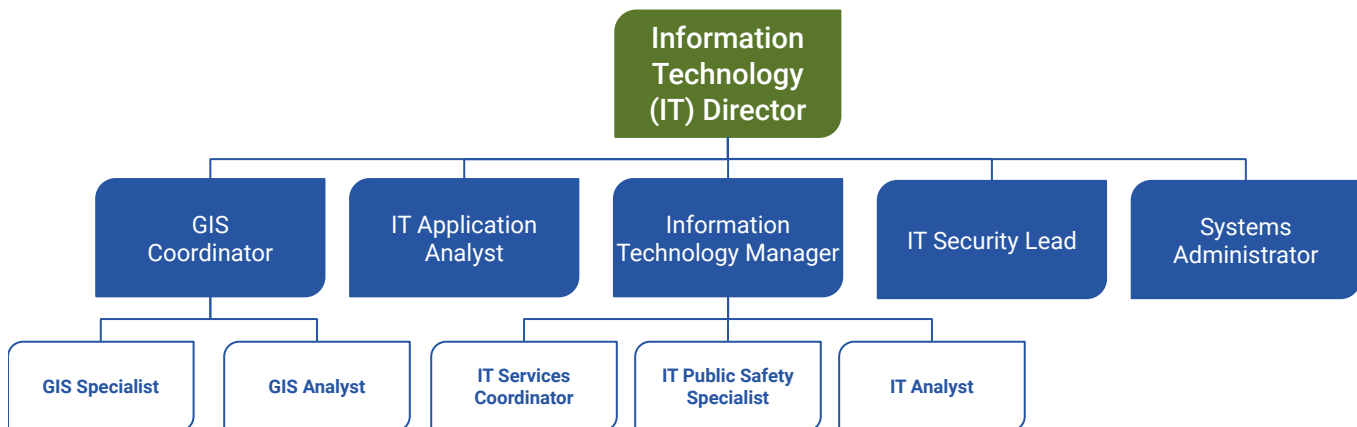
MISSION:

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

MAIN ACTIVITIES:

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

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



Program: Information Technology 125**Expenditure Summary**

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	734,713	1,082,618	1,214,164	1,214,164	1,214,164	1,201,489	(1.04%)
Employee Benefits	347,018	402,481	540,668	540,668	546,468	601,182	11.19%
Contractual	1,504,428	1,666,994	2,206,329	2,405,855	2,379,060	2,439,515	10.57%
Commodities	258,473	207,531	155,300	155,759	155,300	142,300	(8.37%)
Capital Outlay	-	373,550	175,000	175,000	-	75,000	(57.14%)
Depreciation	207,759	196,698	128,717	128,717	128,717	213,751	66.06%
Other	-	130,609	-	-	-	-	-%
TOTALS	3,052,391	4,060,481	4,420,178	4,620,163	4,423,709	4,673,237	5.73%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY24 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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 increased due to new networking equipment that has been purchased.

PROGRAM: Information Technology 125

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
CIO & Director of Information Technology	0.000	0.000	0.000	0.000	1.000
Director of Information Technology	0.000	0.000	0.000	1.000	0.000
Division Director of Information Technology	0.000	0.000	1.000	0.000	0.000
GIS Manager	0.000	0.000	0.000	1.000	1.000
Information Technology Manager	1.000	1.000	1.000	1.000	1.000
Information Technology Security Lead	0.000	0.000	0.000	0.000	1.000
IT Project Manager	0.000	0.000	0.000	0.000	1.000
Systems Administrator	2.000	2.000	2.000	2.000	1.000
Information Technology Analyst	0.000	0.000	0.000	1.000	0.000
Information Technology Applications Analyst	0.000	0.000	0.000	1.000	1.000
Information Technology Solutions Analyst	0.000	0.000	0.000	0.000	1.000
IT Solutions Analyst	0.000	0.000	0.000	1.000	0.000
GIS Technician	0.000	0.000	0.000	1.000	1.000
GIS Specialist	0.000	0.000	0.000	1.000	1.000
Information Technology Public Safety Specialist	0.000	0.000	1.000	1.000	1.000
Information Technology Specialist	3.000	3.000	1.000	0.000	1.000
Information Technology Services Coordinator	0.000	0.000	1.000	1.000	1.000
Assistant IT Director	1.000	1.000	0.000	0.000	0.000
GIS Coordinator	1.000	1.000	1.000	0.000	0.000
Information Technology Applications Specialist	0.000	0.000	1.000	0.000	0.000
	8.000	8.000	9.000	12.000	13.000



DEPARTMENT: **People and Culture**

Town of Palm Beach / FY 2025 Proposed Annual Budget



TOWN OF PALM BEACH

People & Culture Department

MEMORANDUM

TO : Kirk W. Blouin, Town Manager
 FROM: Gillian Barth, People & Culture Director
 CC: Bob Miracle, Deputy Town Manager; Carolyn Stone, Deputy Town Manager
 RE: FY2025 Budget Highlights for People & Culture
 DATE: April 5, 2024

People & Culture (General Fund 123)

FY2025 Request	\$1,160,515
FY2024 Adopted	\$973,047

Difference: \$118,815 (19K in non-salary costs)

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 19% increase in this fund between FY24 and FY25 associated with the following:

- ✦ Increase in services provided by Archive America due to increased digitization (\$1,400)
- ✦ Net increase in organizational development program to introduce new and enhanced leadership development training program (\$7,800)
- ✦ Net increase in employee recognition programs and marketing & brand items (\$11,200)
- ✦ Increase in recruitment expenses due to increased advertising (\$12,470)
- ✦ Office furniture (storage cabinets to replace filing cabinets following completion of digitization project - \$3,000)
- ✦ Top Workplaces subscription (\$1,000)

Material decreases to the budget were made in the following areas:

- ✦ Legal and investigative services (\$8,000)
- ✦ Unemployment disbursements (\$840)
- ✦ Diversity Training Activities (\$5,450)
- ✦ Copy Machine charges (\$3,000)
- ✦ Travel & per diem (\$809)

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

Employee Health (Internal Service Fund 502)

FY2025 Request	\$8,059,695
FY2024 Adopted	\$7,563,345
Difference:	\$478,195

Expenses and operations associated with Employee Health are managed by People and Culture staff. The overall Employee Health budget is expected to increase, in response to several high individual claimants and the resulting increase to stop loss premiums. Rates for stop loss will increase by an estimated 15%, thus increasing the overall fixed rates for health insurance in FY25. Costs for health insurance claims, as expected, began to level out during FY23, providing a lower estimated increase of 0.4% for FY24. However, due to a higher FTE count and eight large individual claimants exceeding the stop loss limits of \$135k (one claimant totaled more than \$430k and another for more than \$515k), there was an unexpected increase in claims of over \$1M for just those claims alone.

People & Culture examined whether an increase in premiums in FY 2025 would help decrease the impact of the high claims. Employee dependent premiums were last increased in FY23 by 10% for the first time in several years. As in 2023, it was determined that increased premiums would only affect non-executive employees with dependents at the lower end of the pay scale and would only produce additional revenues of some \$61k. Therefore, P&C is not recommending an increase in employee premiums at this time. The expansion of the Town Wellness Center has and will provide for an increase in visits for minor urgent care and primary care services which is expected to ultimately impact claims and reduce the overall claims experience in the upcoming and future years. The ROI will not be realized until we can review future claims experience in the latter half of FY 2025. P&C is also considering expanding the clinic services to employee dependents who are on the Town's health insurance program, thereby further alleviating the stress on the plan.

People & Culture is reviewing options to offset claims costs by encouraging employee use of less costly alternatives such as the Town's Wellness Clinic, telehealth and urgent care. In doing so, it recommends an increase to member co-payment shares for emergency room and plan-covered urgent care. A more comprehensive wellness program has also been established both as part of and in cooperation with the Town Wellness Center. The aim is to increase awareness and catch ailments that may increase to more severe issues and claims. The good news is that Cigna has reported that Town of Palm Beach employees lead many other municipalities in proactively managing their own healthcare.

People & Culture is acquiring Statutory AD&D & Firefighter Cancer coverage in a separate policy that covers Public Safety sworn and certified personnel. The annual premium of \$25,284 will be split between this budget and the OPEB Trust Fund (610) (\$12,642 per fund). This benefit must be considered due to the obligations under FSS 112.1816.

OPEB Trust (Fund 610)

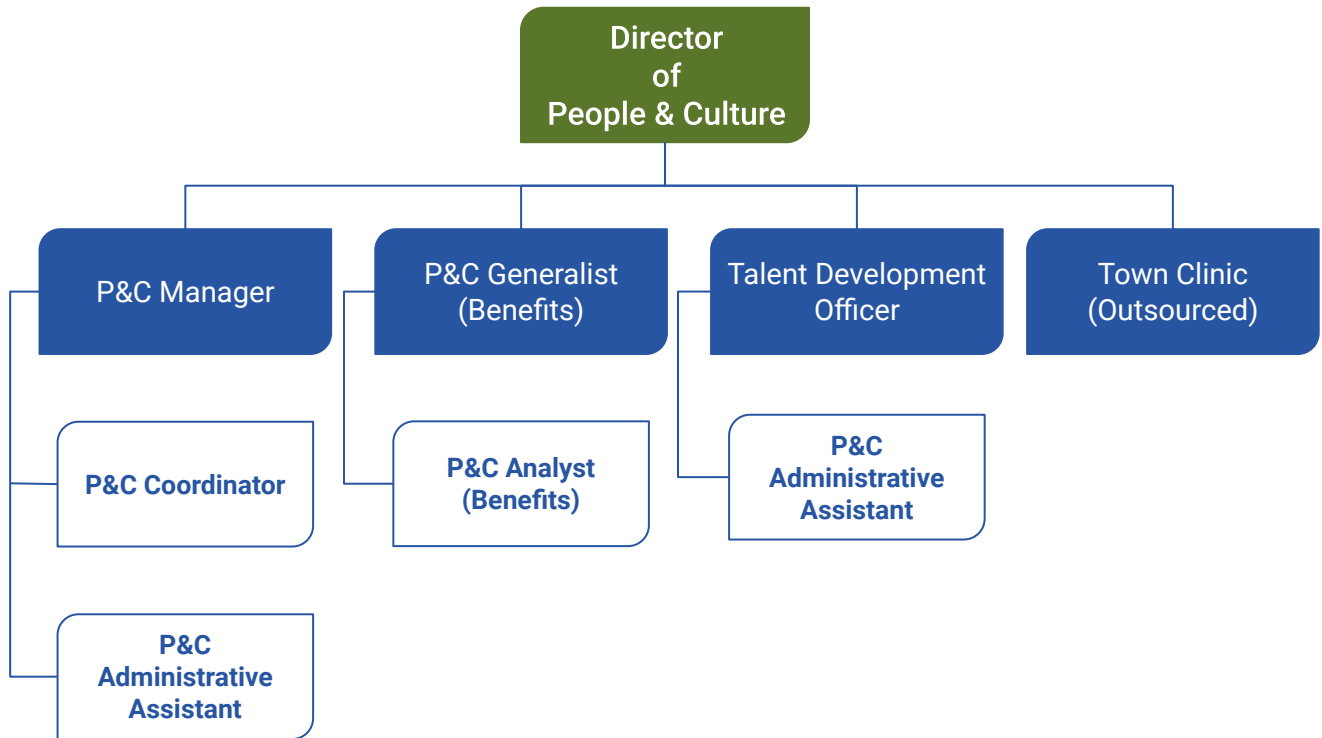
FY2025 Request	\$2,906,480
FY2024 Adopted	\$2,533,946
Difference:	\$354,205

The overall OPEB Trust expenses are expected to increase due to higher expected experience for claims. Health claims experience for FY24 is projected to increase for retirees by approximately 15.5% with dental claims also increasing by approximately 30.4%.

People & Culture is acquiring Statutory AD&D & Firefighter Cancer coverage in a separate policy that covers Public Safety sworn and certified personnel. The annual premium of \$25,284 will be split between this budget and the Employee Health (Internal Service Fund 502) (\$12,642 per fund). This benefit must be considered due to the obligations under FSS 112.1816.

The previous retiree sliding scale for retiree premiums changed in FY 2024 to a flat rate for each type of coverage. This change has simplified the pay structure on every level (data entry, payroll, etc.).

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 attracts the best and the brightest and projects the highest quality of standards, professionalism 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

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	380,993	451,851	506,363	506,363	525,000	593,092	17.13%
Employee Benefits	196,826	226,492	242,727	242,727	273,400	323,742	33.38%
Contractual	106,193	80,641	198,778	214,506	136,550	213,869	7.59%
Commodities	4,924	27,745	25,179	25,179	13,100	29,812	18.40%
Capital Outlay	1,746	-	-	-	-	-	-%
Other	1,625	1,619	-	-	-	-	-%
TOTALS	692,307	788,348	973,047	988,775	948,050	1,160,515	19.27%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY24 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

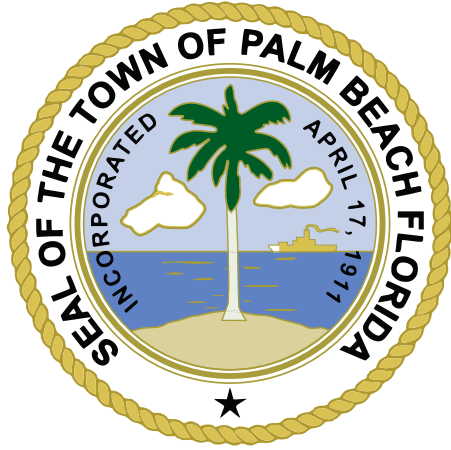
Contractual costs increased due to out-of-state pre-employment testing, a new internship program, shift in budget of VIEW expenses from Training and a new copier for scanning of employee files. and educational reimbursements. Expenses also include recognition and engagement and increased advertising.

COMMODITIES

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

Program: People and Culture 123

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Assistant Town Manager	0.000	0.200	0.250	0.000	0.000
Director of People & Culture	0.000	0.000	0.000	0.700	0.700
People & Culture Division Director	0.000	0.500	0.600	0.000	0.000
People & Culture Manager	0.000	0.000	0.900	0.900	0.900
Talent Development Officer	0.000	0.000	0.000	0.900	0.900
Communications Specialist	0.000	0.500	0.500	0.500	0.500
People & Culture Generalist	0.000	0.900	0.150	0.150	0.150
People & Culture Analyst	0.000	0.000	0.000	0.000	0.900
People & Culture Coordinator	0.350	0.900	0.900	1.050	0.350
Administrative Assistant	0.000	0.400	0.850	0.850	1.850
Assistant Director of Human Resources	0.500	0.000	0.000	0.000	0.000
Director of Human Resources	0.496	0.000	0.000	0.000	0.000
People and Culture Analyst	1.800	1.000	0.900	0.000	0.000
People and Culture Specialist	0.625	0.000	0.150	0.000	0.000
	3.771	4.400	5.200	5.050	6.250





DEPARTMENT: **Finance**

Town of Palm Beach / FY 2025 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: FY2025 Budget Highlights for the Finance Department
 DATE: April 9, 2024

Finance Budget

FY2025 Budget Request	\$2,152,522
FY2024 Adopted	\$2,076,603

The overall Finance Department proposed FY2025 budget is estimated to increase by 3.7% over the FY2024 Adopted Budget. The majority of the increase is due to COLA and merit increases for employees

Program 141 – Financial Management

FY2025 Program Request	\$1,275,196
FY2024 Adopted	\$1,224,476

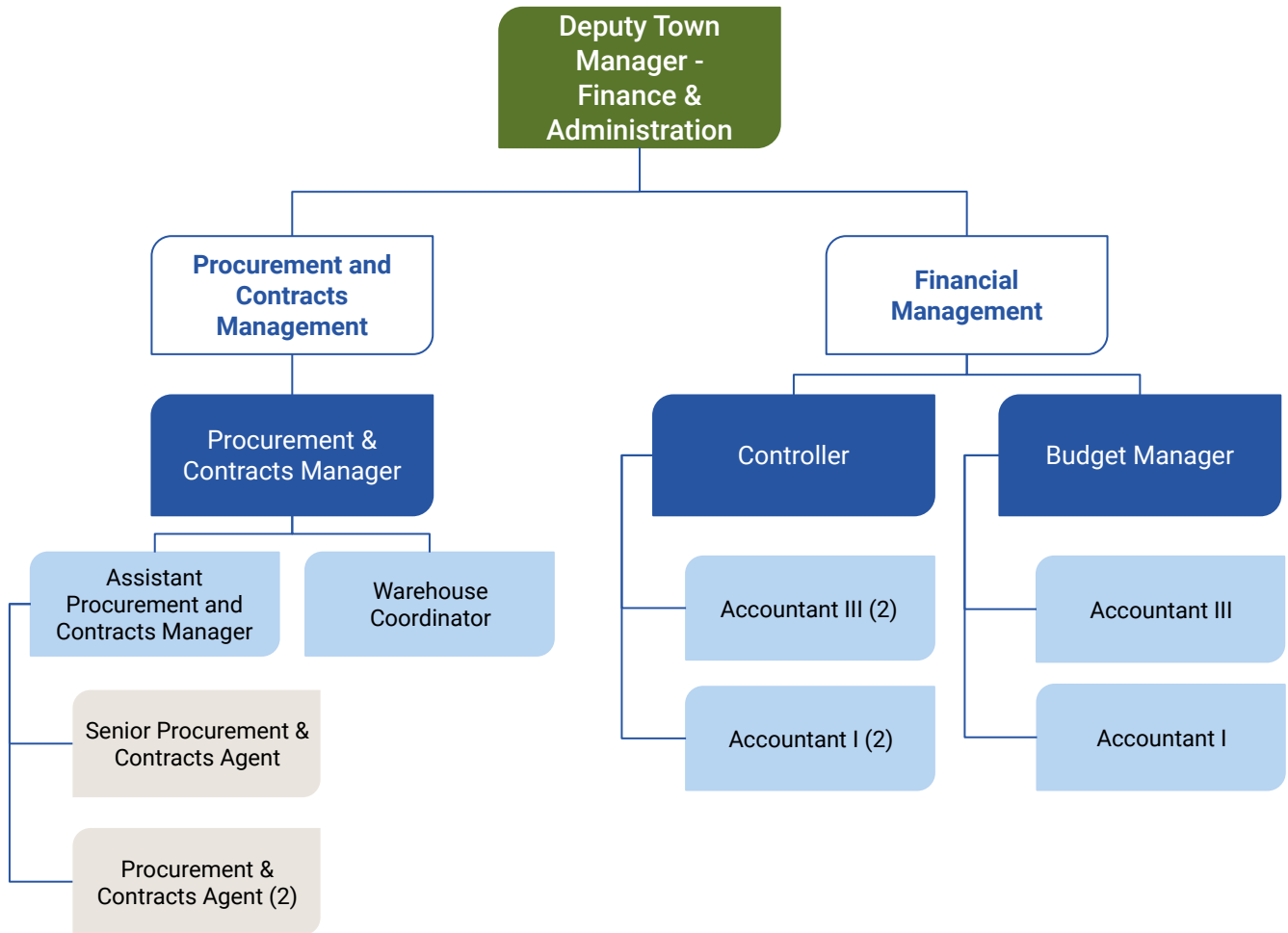
The proposed FY2025 budget for Financial Management reflects an increase of 4.1% . This increase is mainly attributable to the addition of a contracted employee to help with the seasonal demands of parking decals and accounts payable.

Program 144 - Purchasing

FY2025 Program Request	\$877,326
FY2024 Adopted	\$852,127

The proposed FY2025 budget for Purchasing reflects an increase of 3.0%. This increase is due to increases in employee benefits including retirement and health insurance.

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.

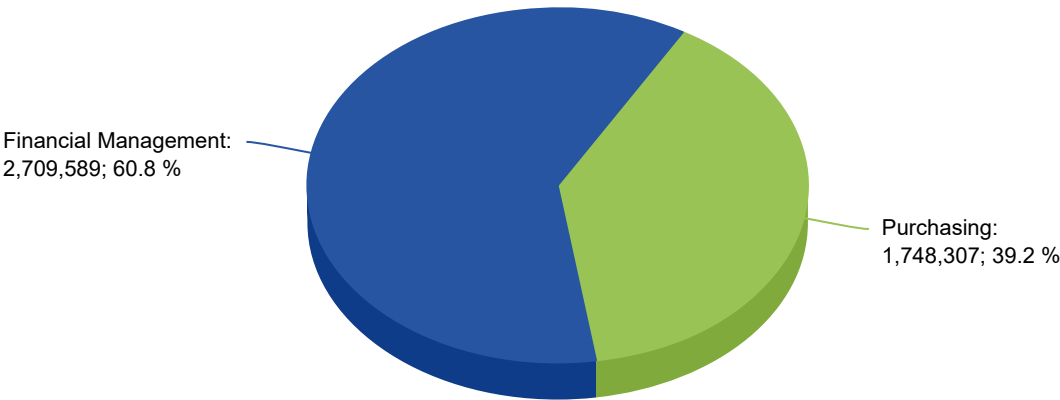
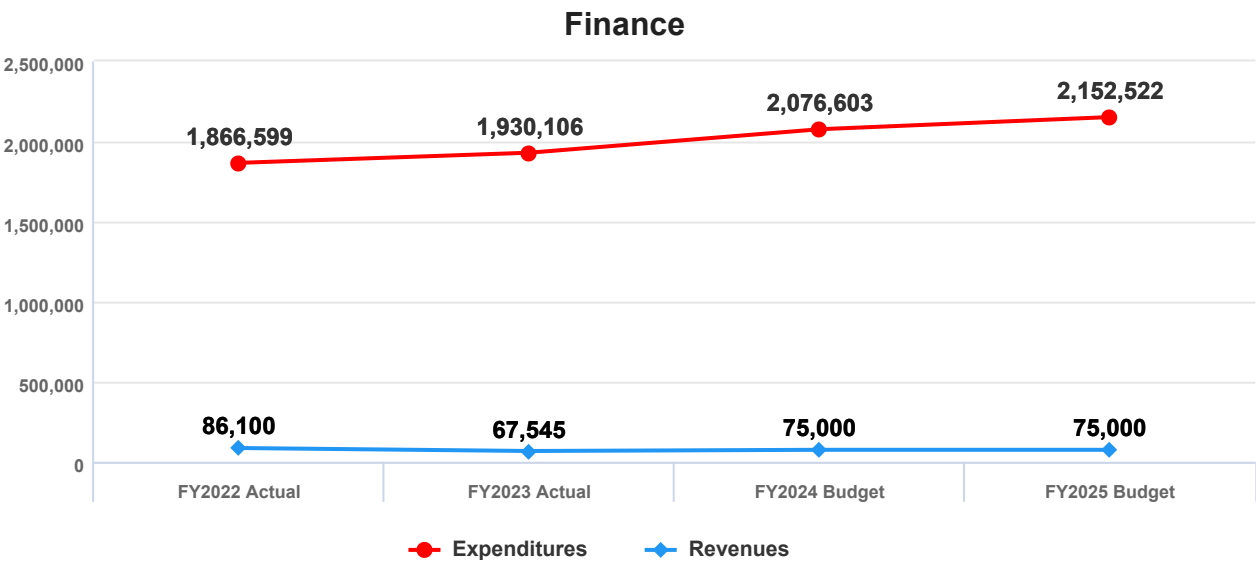
Revenue Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Taxi Permits	0	225	0	0	0	-%
Newsrack Enclosure Admin Fee	0	480	0	580	0	-%
Lien Search Fee	86,100	66,840	75,000	60,000	75,000	-%
TOTALS	86,100	67,545	75,000	60,580	75,000	-%

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	1,137,584	1,169,216	1,281,092	1,281,092	1,075,600	1,242,530	(3.01%)
Employee Benefits	567,346	575,125	604,481	604,481	573,709	658,492	8.94%
Contractual	127,441	151,346	165,330	166,578	200,490	227,980	37.89%
Commodities	23,753	28,830	23,880	23,880	27,025	23,520	(1.51%)
Capital Outlay	4,481	-	-	-	-	-	-%
Depreciation	3,326	3,326	1,820	1,820	1,820	-	(100.00%)
Other	2,669	2,264	-	-	1,047	-	-%
TOTALS	1,866,599	1,930,106	2,076,603	2,077,851	1,879,691	2,152,522	3.66%

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



	FY2022	FY2023	FY2024	FY2025
Total Full Time Equivalent Employees	13.689	13.539	13.689	13.800

PROGRAM: Financial Management 141**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	667,904	648,885	708,479	708,479	575,600	671,795	(5.18%)
Employee Benefits	317,788	331,762	345,053	345,053	324,798	370,020	7.24%
Contractual	109,986	143,940	158,055	158,088	193,005	220,805	39.70%
Commodities	14,074	13,149	12,575	12,575	18,150	12,575	-%
Capital Outlay	1,657	-	-	-	-	-	-%
Depreciation	314	314	314	314	314	-	(100.00%)
Other	1,050	1,050	-	-	1,047	-	-%
TOTALS	1,112,773	1,139,100	1,224,476	1,224,509	1,112,914	1,275,196	4.14%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY24 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

Program: Financial Management 141

DEPRECIATION

Depreciation includes a folding machine, which in FY2024 was switched to a lease.

OTHER

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Director of Finance	0.850	0.850	0.750	0.000	0.000
Controller	0.000	0.000	0.000	0.975	1.000
Assistant Director of Finance	0.975	0.975	0.975	0.000	0.000
Budget Manager	0.000	0.000	0.000	0.900	0.950
Accountant III	0.000	0.000	0.000	2.900	2.900
Budget Analyst	0.900	0.900	0.900	0.000	0.000
Accountant	2.000	2.000	2.000	0.000	0.000
Accountant I	0.000	0.000	0.000	2.914	2.950
Accounting Technician	2.964	2.964	2.914	0.000	0.000
	7.689	7.689	7.539	7.689	7.800

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

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

The Town of Palm Beach was awarded the National Purchasing Institute Achievement of Excellence in Procurement during FY23. Additionally, Town Procurement received the Florida Association of Public Procurement Officers Association award for Best Practices in FY23.

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	469,680	520,330	572,613	572,613	500,000	570,734	(0.33%)
Employee Benefits	249,558	243,363	259,428	259,428	248,911	288,472	11.20%
Contractual	17,454	7,405	7,275	8,491	7,485	7,175	(1.37%)
Commodities	9,679	15,681	11,305	11,305	8,875	10,945	(3.18%)
Capital Outlay	2,823	-	-	-	-	-	-%
Depreciation	3,012	3,012	1,506	1,506	1,506	-	(100.00%)
Other	1,619	1,214	-	-	-	-	-%
TOTALS	753,827	791,006	852,127	853,343	766,777	877,326	2.96%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY24 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The increase in contractual is proposed for training. Training is seen as a best practice for Procurement as solicitations are more complex. Town Purchasing implemented an E-Bidding Platform for solicitations and Contract Management. The increase was offset from other programs within the Procurement Budget as continuous training was noted to be the best expense of funds to ensure sound contract management and sourcing for the Town.

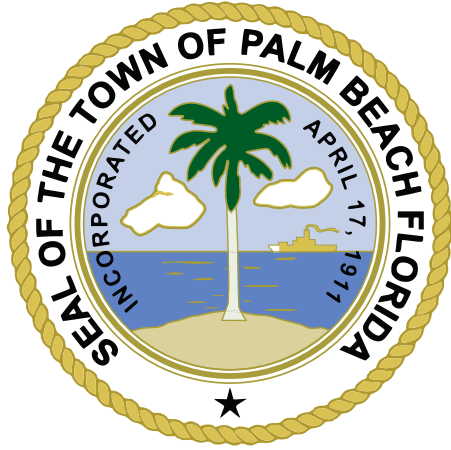
COMMODITIES

Estimates for commodities have increased based on current market conditions

OTHER

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Procurement & Contracts Manager	1.000	1.000	1.000	1.000	1.000
Assistant Procurement & Contracts Manager	1.000	1.000	1.000	1.000	1.000
Senior Procurement & Contracts Agent	-	-	-	1.000	1.000
Procurement & Contracts Agent	-	-	-	2.000	2.000
Warehouse Coordinator	1.000	1.000	1.000	1.000	1.000
Buyer	1.000	1.000	1.000	-	-
Junior Buyer	1.000	1.000	1.000	-	-
Senior Buyer	1.000	1.000	1.000	-	-
	6.000	6.000	6.000	6.000	6.000





DEPARTMENT:

Planning, Zoning and Building

Town of Palm Beach / FY 2025 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: FY2025 Budget Highlights for Planning, Zoning & Building – General Fund
 DATE: June 15, 2024

Total Planning, Zoning & Building Budget – All Expenses

FY2025 Budget Request: \$ 6,422,409
FY2024 Adopted Budget: \$ 6,229,344

The overall Planning, Zoning & Building Department proposed FY2025 budget is estimated to increase by 3.1%, or \$193,065 over the FY2024 Adopted Budget. This includes the two Enterprise Fund programs and the two General Fund programs. The FY2025 budget includes: a new Records Management employee, an EPL Business Analyst, the continuation of 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 5-year cycle visit and 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 FY2025, which could result in a new zoning code in early FY 2025.

Total PZB General Fund Budget Expenses

FY2025 Budget Request: \$1,914,970
FY2024 Adopted Budget: \$1,609,492

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

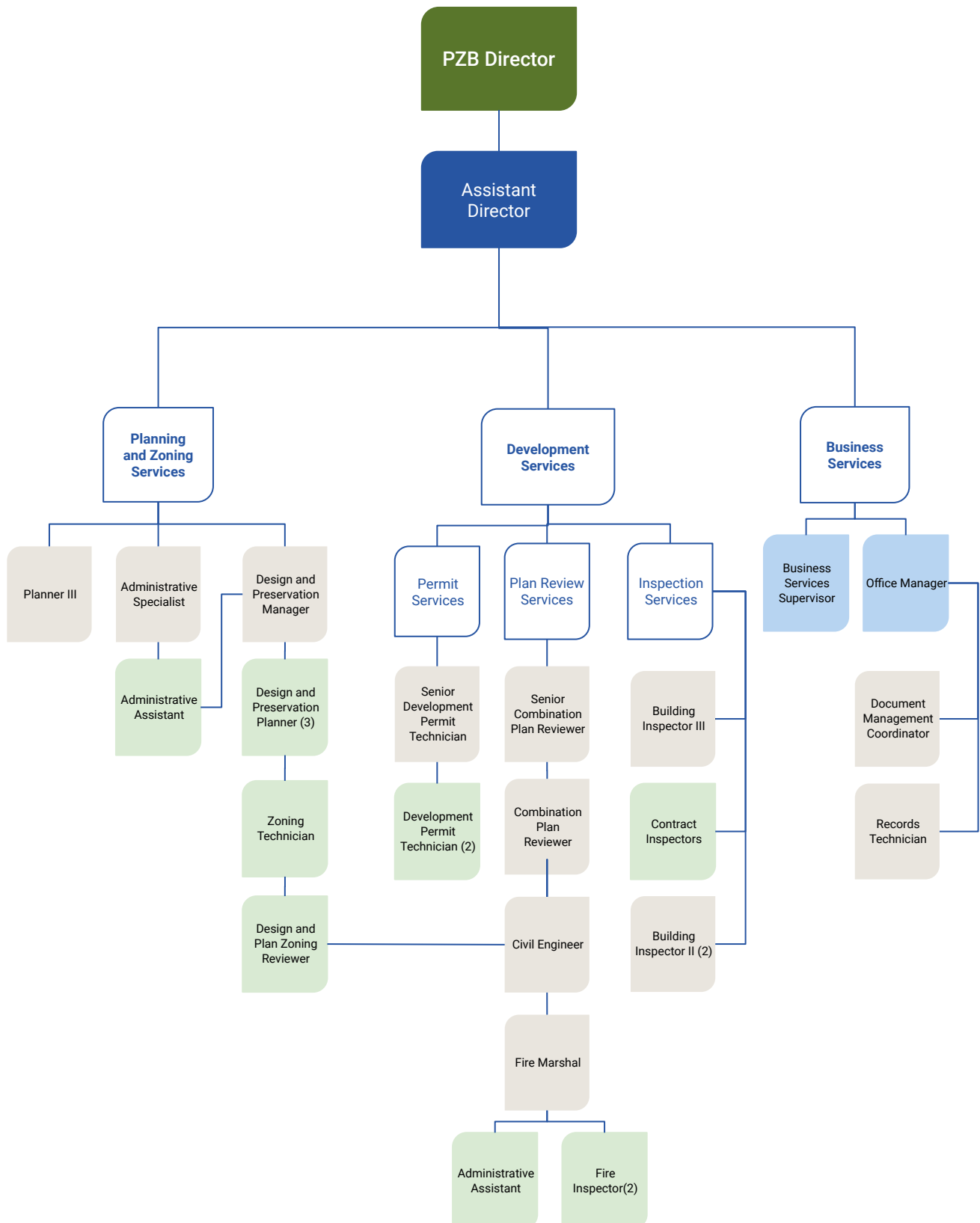
FY 2025 Budget Request: \$1,360,620
FY 2024 Adopted Budget: \$1,272,398

The proposed FY2025 budget for Planning & Zoning reflects an increase of 6.9%, or \$88,222. The FY2025 Program 211 budget also includes an increase in salaries, wages, and benefits due to the reallocation of staff among the various divisions and, as a direct reflection of that increase, a decrease in contractual services. Continued from FY 2024, you will also see funds allocated for Code Reform efforts.

Program 214 – Landmarks Preservation**FY2025 Budget Request: \$554,350****FY2024 Adopted Budget: \$337,094**

The proposed FY2025 budget for Landmarks Preservation reflects an increase of 64.4% or \$217,256, which is due to the reallocation of staff duties.

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

	FY2022 Actual	FY2023 Actual*	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Business Tax Receipts	787,771	856,866	875,000	850,000	875,000	-%
Business Tax Receipt Penalties	44,986	60,031	35,000	50,000	40,000	14.29%
Except/Var. App.	778,678	689,303	500,000	478,000	500,000	-%
Abandonments	3,702	1,000	1,000	900	1,000	-%
Architectural Fees	554,450	456,800	450,000	460,000	450,000	-%
Landmarks Submittal	67,250	50,900	65,000	50,000	65,000	-%
Miscellaneous Permit Fees	-	(1,000)	-	-	2,500	100.00%
Right Of Way Permits	953,713	978,187	750,000	-	750,000	-%
County Occ. Licenses	21,246	22,409	15,000	10,000	15,000	-%
Tent Permits	21,829	23,349	15,000	16,000	15,000	-%
Code Compliance Fines	418,425	1,980,575	200,000	40,000	150,000	(25.00%)
Code Compliance Admin Fee	7,000	6,550	4,500	5,000	4,500	-%
CC Customer Surcharge/Technology Fee	41,190	49,784	35,000	40,000	110,000	214.29%
TOTALS	3,700,238	5,174,754	2,945,500	1,999,900	2,978,000	27.07%

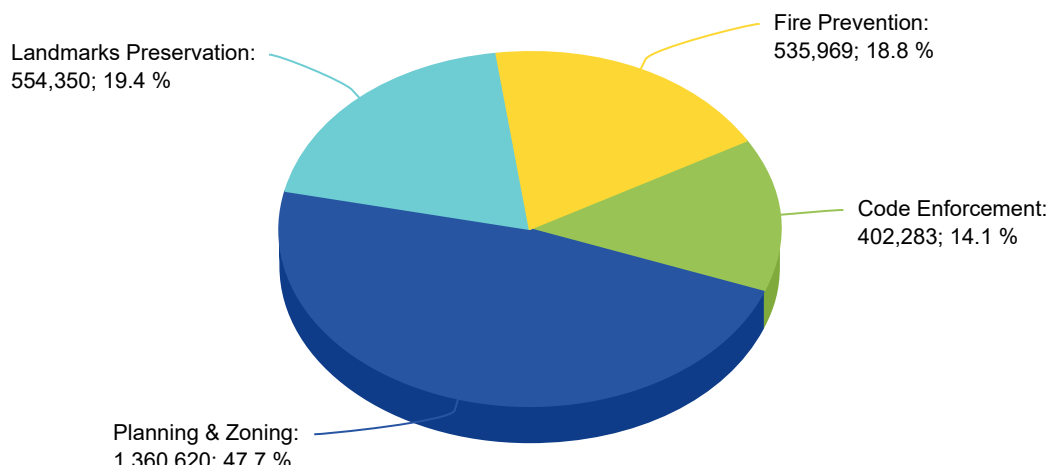
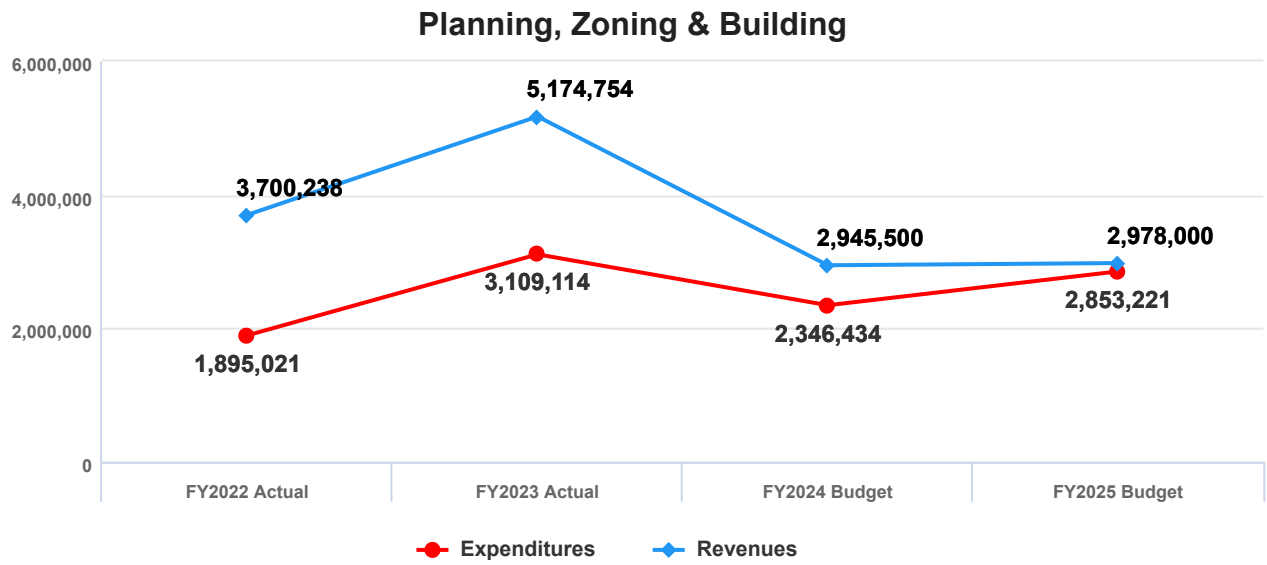
*In FY2023 two programs were moved from the General Fund into the new Building Enterprise Fund

Expenditure Summary

	FY2024 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	893,253	1,137,322	1,087,745	1,087,745	1,109,311	1,377,879	26.67%
Employee Benefits	351,816	401,938	474,218	474,218	463,238	706,776	49.04%
Contractual	619,711	1,542,712	751,358	1,436,630	647,876	717,852	(4.46%)
Commodities	24,285	22,535	30,810	30,874	26,697	32,715	6.18%
Capital Outlay	-	-	-	-	-	18,000	100.00%
Depreciation	5,955	4,607	2,303	2,303	2,303	-	(100.00%)
TOTALS	1,895,021	3,109,114	2,346,434	3,031,770	2,249,425	2,853,221	14.37%

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

**In FY2023 two programs were moved from the General Fund into the new Building Enterprise Fund



	FY2022	FY2023	FY2024	FY2025
Total Full Time Equivalent Employees	9.475	9.475	10.675	14.100

*In FY2023 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

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	445,060	595,058	533,425	533,425	547,500	547,627	2.66%
Employee Benefits	181,616	180,693	224,473	224,473	214,204	274,493	22.28%
Contractual	443,748	1,289,181	501,500	1,186,766	454,950	526,500	4.99%
Commodities	9,490	6,947	13,000	13,000	12,700	12,000	(7.69%)
TOTALS	1,079,915	2,071,879	1,272,398	1,957,664	1,229,354	1,360,620	6.93%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY24 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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	FY2021	FY2022	FY2023	FY2024	FY2025
Director of Planning Zoning & Building	0.700	0.700	0.700	0.700	0.350
Assistant Director of PZB	0.350	0.350	0.350	0.350	0.350
Design & Preservation Manager	0.000	0.000	0.000	0.000	0.250
Planner III	0.000	0.000	1.000	1.000	1.000
Zoning Manager	1.000	1.000	0.000	0.000	0.000
Design & Preservation Planner	0.000	0.000	0.000	0.800	1.600
Planner I	0.000	0.500	0.500	0.500	0.250
Office Manager	0.000	0.000	0.000	0.000	0.250
Administrative Specialist	0.500	0.500	0.500	0.500	0.250
Zoning Technician	0.500	0.000	0.500	0.500	0.500
Administrative Assistant	0.000	0.500	0.000	0.500	0.500
Historic Preservation Planner	0.400	0.400	0.400	0.000	0.000
	3.450	3.950	3.950	4.850	5.300

Program: Landmarks Preservation 214**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	47,838	70,397	74,692	74,692	75,000	256,079	242.85%
Employee Benefits	17,912	19,790	31,902	31,902	31,334	131,070	310.85%
Contractual	136,645	224,130	226,000	226,006	170,700	162,000	(28.32%)
Commodities	4,160	3,427	4,500	4,500	2,200	5,200	15.56%
TOTALS	206,555	317,743	337,094	337,100	279,234	554,350	64.45%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY24 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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	FY2021	FY2022	FY2023	FY2024	FY2025
Director of Planning Zoning & Building	0.050	0.050	0.050	0.050	0.150
Assistant Director of PZB	0.050	0.050	0.050	0.050	0.150
Design & Preservation Manager	0.000	0.000	0.000	0.000	0.500
Design & Preservation Planner	0.000	0.000	0.000	0.600	0.750
Planner I	0.000	0.000	0.000	0.000	0.250
Office Manager	0.000	0.000	0.000	0.000	0.250
Administrative Specialist	0.000	0.000	0.000	0.000	0.250
Zoning Technician	0.000	0.000	0.000	0.000	0.250
Historic Preservation Planner	0.300	0.300	0.300	0.000	0.000
	0.400	0.400	0.400	0.700	2.550

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

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	215,173	264,010	265,575	265,575	268,069	354,721	33.57%
Employee Benefits	66,330	80,415	89,342	89,342	90,199	158,780	77.72%
Contractual	35,260	23,829	15,898	15,898	16,266	18,152	14.18%
Commodities	3,126	1,628	3,860	3,860	4,397	4,315	11.79%
TOTALS	319,889	369,881	374,675	374,675	378,931	535,969	43.05%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY24 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased due to increases in travel expenses.

COMMODITIES

Commodities increased due to membership fee increases.

PROGRAM: Fire Prevention 215

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Fire Marshal	1.000	1.000	1.000	1.000	1.000
Fire Inspector	1.000	1.000	1.000	1.000	2.000
Administrative Assistant	0.500	0.000	0.000	0.000	0.500
Administrative Assistant (Part Time)	0.000	0.375	0.375	0.375	0.000
	2.500	2.375	2.375	2.375	3.500

Program: Code Enforcement 216

(Program managed by Police)

MISSION:

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

MAIN ACTIVITIES

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	185,182	207,856	214,053	214,053	218,742	219,451	2.52%
Employee Benefits	85,957	121,041	128,501	128,501	127,501	142,432	10.84%
Contractual	4,058	5,572	7,960	7,960	5,960	11,200	40.70%
Commodities	7,510	10,534	9,450	9,514	7,400	11,200	18.52%
Capital Outlay	-	-	-	-	-	18,000	100.00%
Depreciation	5,955	4,607	2,303	2,303	2,303	-	(100.00%)
TOTALS	288,661	349,611	362,267	362,331	361,906	402,283	11.05%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY24 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contracted services increased due to data line chargers, postage, equipment maintenance and printing costs.

PROGRAM: Code Enforcement 216**COMMODITIES**

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

CAPITAL OUTLAY

The Code Division is also anticipating increased capital outlay vehicle costs in FY25 in an expenditure account to offset the gap that depreciation funds do not cover.

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Lead Code Compliance Officer	0.000	0.000	0.000	1.000	1.000
Code Compliance Officer	0.000	0.000	0.000	1.000	1.000
Parking/Code Enforcement Specialist	0.750	0.750	0.750	0.750	0.750
Code Compliance Officer I	2.000	2.000	2.000	0.000	0.000
	2.750	2.750	2.750	2.750	2.750



DEPARTMENT: **Recreation**

Town of Palm Beach / FY 2025 Proposed Annual Budget



TOWN OF PALM BEACH Recreation Department MEMORANDUM

TO: Kirk W. Blouin, Town Manager
VIA: Carolyn Stone, Deputy Town Manager
FROM: Mark Bresnahan, Director of Recreation
SUBJECT: FY2025 Recreation Budget Highlights
DATE: June 15, 2024

The following document highlights the Recreation Department General Fund budget that encompasses Administration, Mandel Recreation Center, and Tennis. This memo contains comparisons between FY2024 and FY2025 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

Expenses

FY2025 Requested Budget:	\$368,842
FY2024 Approved Budget:	\$346,913

This represents an increase of 6%, \$21,929

Salaries

4.3% overall increase: \$7,869

- ▶ Office Manager, 0.3 Assistant Director, 0.3 Director, 0.6 Administrative Assistant

Benefits

14% overall increase: \$13,302

- ▶ 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 (FY25 Requested: \$15,720; FY24 Approved: \$14,600)

7.7% overall increase: \$1,120

- ▶ Travel and Per Diem
 - Increased 86.7%: \$1,300
 - Increase due to moving \$1,300 from training to travel and per diem
- ▶ Software maintenance

- Increased 10.9%: \$820
 - Increase due to the upgrade to DaySmart

Commodities (FY25 Requested: \$11,900; FY24 Approved: \$12,000)

0.8% overall decrease: \$100

- ▶ Vehicle Maintenance
 - Increased 50%: \$500
 - Increase due to rising cost of maintenance and moved \$400 from Tennis Division
- ▶ Fuel/Motor Oil
 - Increase 25%: \$600
 - Increase due to consolidating all fuel costs to Administration.
- ▶ Training
 - Decreased 52%: \$1,300
 - Decrease due to moving \$1,300 to travel and per diem

Mandel Recreation Center/Seaview Park

Expenses

FY2025 Requested Budget: \$1,614,176

FY2024 Approved Budget: \$1,460,612

This represents an increase of 11%, \$153,564

Revenue

FY2025 Requested Budget: \$1,029,915

FY2024 Approved: \$863,900

This represents an increase of 19%, \$166,015

FY2024 Cost Recovery Projection: 64%

Expenses

Salaries

5.6% overall decrease: \$20,159

- ▶ 1.0 Program Manager, 1.0 Recreation Supervisors, 0.5 Maintenance Worker, 0.45 Recreation Facilities Maintenance Supervisor, 0.3 Director, 0.25 Assistant Director, 0.1 Administrative Assistant

Benefits

11.8% overall increase: \$19,648

- ★ 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 (FY25 Requested: \$1,023,730; FY24 Approved: \$873,100)

17.3% overall increase: \$150,630

- ▶ Landscape Contracting
 - Increased 110%: \$27,500
 - Increase due to increase in landscape services and tree trimming in Seaview Park. Tree trimming for FY24 was placed in Other Contracted Services and \$11,000 has been spent YTD.
- ▶ Special Recreation Contracts
 - Increased 31.1%: \$62,000
 - All expenses are offset by revenue generated from recreation programming.
- ▶ Other Contracted Services
 - Increased 5.4%: \$24,020
 - Increase due to Health Fitness Contract: \$11,620; personal training and fitness classes: \$7,026
- ▶ Electrical
 - Increased 7.3%: \$3,800
 - Increase due to increased building use, and includes Seaview Park Tennis Center
- ▶ Building Maintenance
 - Increased 20.7%: \$4,860
 - Increase due to one-time expense for multipurpose court resurfacing \$7,000 and addition of concrete pad and bike rack \$5,000; decrease in costs for resurfacing fieldhouse court: \$8,000.
- ▶ Other Equipment Maintenance
 - Increased 1304.3%: \$30,000
 - Increase due to the purchase of a robotic mower plus cloud service fee of \$1,500 annually.

Commodities (FY25 Requested: \$63,840; FY24 Approved: \$61,200)

4% Overall increase: \$2,640

- ▶ Chemical/Cleaning Supplies
 - Increased 100%: \$5,000
 - Increase due to increased costs of field maintenance.

Non Ad-Valorem Revenue Projections Department Worksheet
Mandel Recreation Center

Account Number	Account Description	FY 2024 Anticipated Amount	FY 2025 Proposed
001.347.215	Youth Program Fees (Rec)	587,180	620,000
001.347.210	Adult Program Fees (Rec)	24,400	25,000
001.347.218	Soma Dome fees	100	-
001.347.219	Fitness Center Classes	22,750	25,000
001.347.620	Promotional Merchandise	2,000	2,500
001.347.250	Passes/Daily Admission	165,210	90,000
001.347.251	Personal Training	30,000	75,000
001.347.282	Marina Amenity	126,415	126,415
001.362.115	Facility Rental Fees (Rec)	46,404	50,000
001.362.135	Seview Park Concession	7,062	16,000
TOTAL		\$ 1,011,521	\$ 1,029,915

Recreation Department – FY 2025 Proposed Fee Schedule
Exhibit III – Mandel Recreation Center
Fitness Center

Fee Classifications	FY24 Approved	FY25 Proposed
3 Month Passes		
Resident Adult	\$ 280.00	\$ 300.00
Resident 2 Adult (same household)	\$ 420.00	\$ 450.00
Monthly Passes		
Resident Adult	\$ 140.00	\$ 150.00
Resident 2 Adult (same household)	\$ 210.00	\$ 230.00
Annual Passes		
Resident Adult	\$ 520.00	\$ 540.00
Resident 2 Adult (same household)	\$ 780.00	\$ 810.00
Daily Passes		
Resident Adult	\$ 28.00	\$ 30.00
Resident Guest Fee	\$ 35.00	\$ 38.00
Guest Trainer Fee		
Resident Adult	\$ 50.00	\$ 55.00

Rental Fees

Fee Classifications	FY-24 Approved	FY-25 Proposed
Class Room	\$60/hr.	\$60/hr.
Multi-Purpose Room or Game Room (includes patio)	\$130/hr.	\$130/hr.
Gymnasium/equivalent size	\$200/hr.	\$225/hr.
Outdoor Patio	Included with Multi- Purpose Room/ Game Room	Included with Multi- Purpose Room/ Game Room
Deposits	Minimum \$250 refundable	Minimum \$300 refundable
Set-up	\$100 flat fee (minimum)	\$100 flat fee
Clean-up	\$50/hr.	\$60/hr.
Additional Staff	\$55/hr.	\$60/hr.
Minimum Hours	3 hours	3 hours
Requests Due by	30 days prior	30 days prior
Deposit/Payment due	50% due at time of request, balance due 14 days prior	50% due at time of request, balance due 14 days prior
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

FY2025 Request: \$813,996

FY2024 Approved: \$667,003

This represents an increase of 22%, \$146,993

Revenue

FY2025 Proposed: \$501,945

FY2024 Approved: \$418,900

This represents an increase of 20%, \$83,045

FY2025 Cost Recovery Projection: 62%

*Note: Phipps Ocean Park Tennis Center is expected to be closed for approximately 4 months during the Phipps Park project

Expenses

Salaries

37.4% overall increase: \$96,412

- Increase due to the addition of a Tennis Manager
 - Tennis Manager, Recreation Specialist, 0.5 Maintenance Worker, 0.35 Facilities Maintenance Supervisor, 0.25 Assistant Director, 0.15 Director, 0.1 Administrative Assistant, Pro Shop Attendant

Benefits

48.1% overall increase: \$68,740

- Increase due to the addition of a Tennis 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 (FY25 Requested: \$200,400; FY24 Approved: \$224,200)

10.6% overall decrease: \$23,800

- ▶ Other Contractual Services
 - Decreased 12.6%: \$20,000
 - Decrease due to new contract for daily court maintenance

Commodities (FY25 Requested: \$43,050; FY24 Approved: \$37,850)

13.7% overall increase: \$5,200

- ▶ Uniforms
 - 200% increase: \$1,000
 - Increase due to providing staff shirts for all tennis staff; limited uniforms provided currently.
- ▶ Other Supplies Seaview
 - 125% increase: \$5,000
 - Increase due to one-time expenses of ice/water machine \$7,500.
- ▶ Cost of Merchandise Sold
 - Increase 20%: \$4,000
 - Cost of items sold in pro-shop for revenue generation (tennis balls, headwear, apparel, concessions)
 - Tennis center pro-shops fully stocked with higher quality merchandise, anticipate refreshing apparel and an increase in business for apparel, and an increase in tennis balls and drinks.

NON AD- VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET Tennis

Account Number	Account Description	FY2024 Anticipated Amount	FY2025 Proposed
001.347.230	Merchandise Sales	29,000	45,000
001.347.240	Adult Program Fees (Tennis)	2,540	3,000
001.347.220	Tennis Mixers	600	2,000
001.347.242	Tennis 12 Play Pass	36,700	-
001.347.245	Daily Tennis Court Fees	55,200	70,000
001.347.249	Annual Tennis Court Fees	74,500	90,000
001.347.282	Marina Amenity	74,245	74,245
001.347.940	Town Share Tennis Teaching Services	146,675	215,200
001.347.944	Town Share Tennis Merchandise Sales	1,400	-
001.349.600	Tennis Pro Admin Fees	9,560	-
001.362.110	Facility Rental Fees (Tennis)	3,000	2,500
TOTAL		\$ 433,420	\$ 501,945

Tennis – FY 2025 Proposed Fee Schedule

Fee Classifications	FY-24 Approved	FY-25 Proposed	FY-24 Approved	FY-25 Proposed	Resident % Difference
Annual Passes	Resident	Resident	Non Resident	Non Resident	
Resident Junior	\$ 289	\$ 300	\$ 483	\$ 510	70%
Resident Adult	\$ 669	\$ 695	\$ 1,589	\$ 1,670	140%
Resident 2 Adults, (same household)	\$ 934	\$ 970	\$ 2,269	\$ 2,390	146%
Resident Family (up to 5 for family household)	\$ 1,197	\$ 1,240	\$ 2,730	\$ 2,866	131%
Seasonal Passes	Resident	Resident	Non Resident	Non Resident	
Resident Junior	\$ 202	\$ 210	\$ 337	\$ 360	71%
Resident Adult	\$ 467	\$ 485	\$ 1,112	\$ 1,170	141%
Resident 2 Adults (same household)	\$ 654	\$ 680	\$ 1,542	\$ 1,620	138%
Resident Family (up to 5 for family household)	\$ 840	\$ 875	\$ 1,859	\$ 1,950	123%
Daily Court Passes	Resident	Resident	Non Resident	Non Resident	
Resident Junior	\$ 12	\$ 13	\$ 15	\$ 17	31%
Resident Adult	\$ 17	\$ 19	\$ 21	\$ 25	32%
Daily Court Passes (Happy Hour 12:30 - 5pm)	Resident	Resident	Non Resident	Non Resident	
Resident Junior		\$ 11		\$ 15	36%
Resident Adult		\$ 16		\$ 21	31%
12 Play Fees	Resident	Resident	Non Resident	Non Resident	
Resident Junior	\$ 132	\$ 137	\$ 165	\$ 181	32%
Resident Adult	\$ 187	\$ 195	\$ 233	\$ 260	33%
Court Rental Fees					
Court Rental Fee (1.5 hr block- during operating hours)	\$ 100	\$ 125			
Court Rental Fee (1 hr block during non-operating hours, required staffing fee included)	\$ 140	\$ 150			

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

Updated 3/28/24

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

Program Revenue	FY2024 Budget	FY2024 Estimated	FY2025 Proposed	FY24/25 Difference \$	FY24/25 Difference %
(312) Tennis Programs & Facilities	\$ 418,900	\$ 428,975	\$ 501,945	\$ 83,045	19.8%
(313) Recreation Center/Seaview Park	\$ 863,900	\$ 853,536	\$ 1,029,915	\$ 166,015	19.2%
General Fund Sub-Total	\$ 1,282,800	\$ 1,282,511	\$ 1,531,860	\$ 249,060	19.4%
(620) Par 3 Golf Course Enterprise Fund	\$ 4,526,950	\$ 5,367,865	\$ 5,279,545	\$ 752,595	16.6%

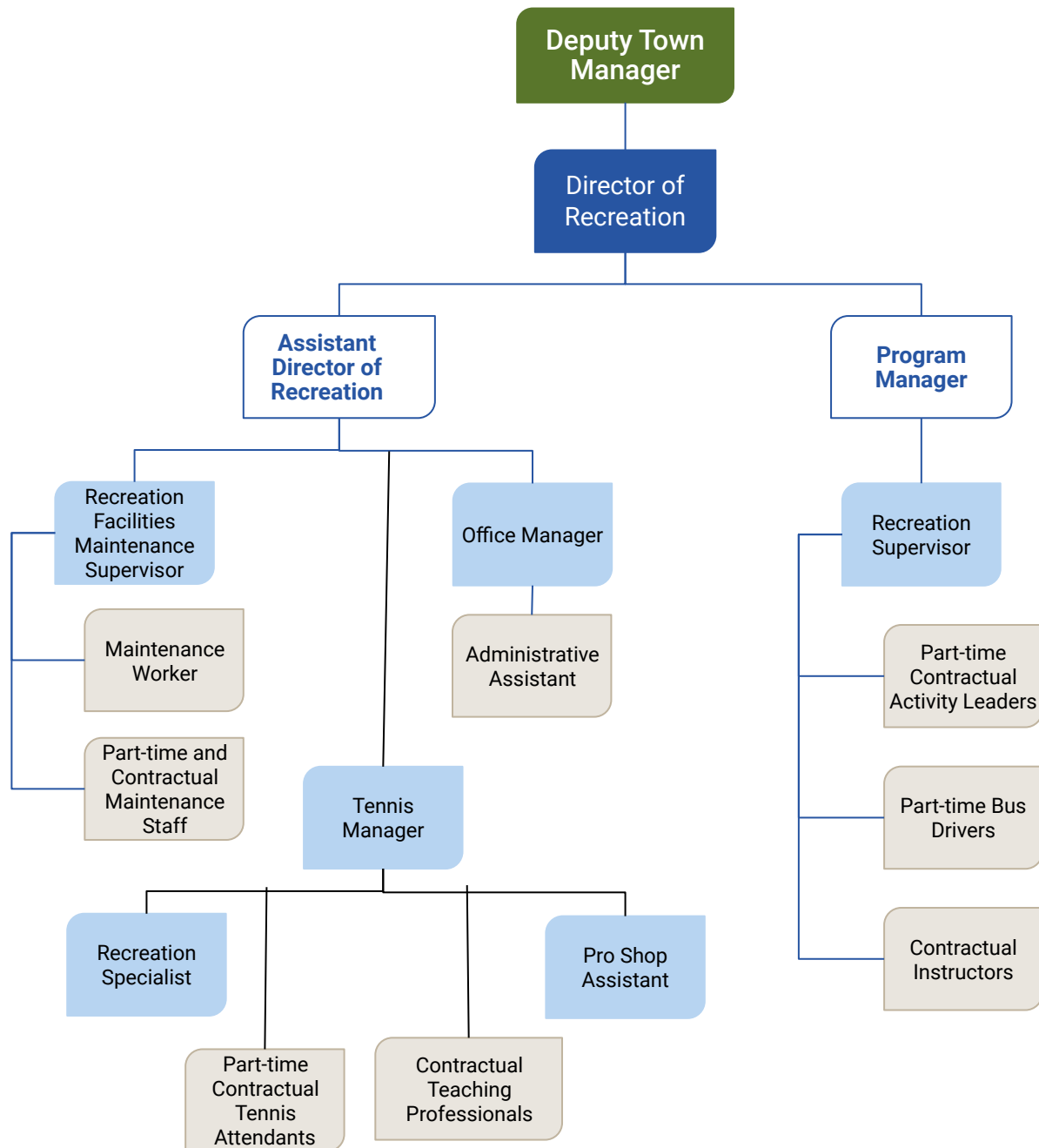
Program Operating Expenses	FY2024 Budget	FY2024 Estimated	FY2025 Proposed	FY24/25 Difference \$	FY24/25 Variance %
(311) Administration	\$ 346,913	\$ 340,292	\$ 368,842	\$ 21,929	6.3%
(312) Tennis Programs & Facilities	\$ 667,003	\$ 658,296	\$ 813,996	\$ 146,993	22.0%
(313) Recreation Center/Seaview Park	\$ 1,460,612	\$ 1,490,274	\$ 1,614,176	\$ 153,564	10.5%
General Fund Sub-Total	\$ 2,474,528	\$ 2,488,862	\$ 2,797,014	\$ 322,486	13.0%
(620) Par 3 Golf Course Enterprise Fund	\$ 3,155,193	\$ 3,162,847	\$ 3,306,086	\$ 150,893	4.8%

Operating Cost Recovery Estimates

Program Area	FY2024 Budget	FY2024 Estimated	FY2025 Proposed
(312) Tennis Programs & Facilities	62.8%	65.2%	61.7%
(313) Recreation Center/Seaview Park	59.1%	57.3%	63.8%
(620) Par 3 Golf Course Enterprise Fund	143.5%	169.7%	188.8%

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

RECREATION DEPARTMENT ORGANIZATIONAL CHART



DEPARTMENT: RECREATION

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

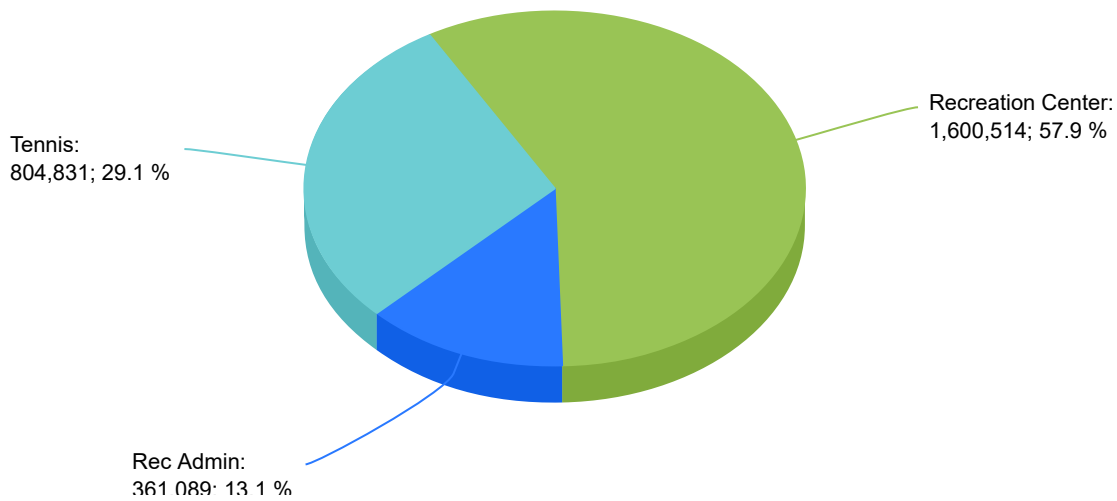
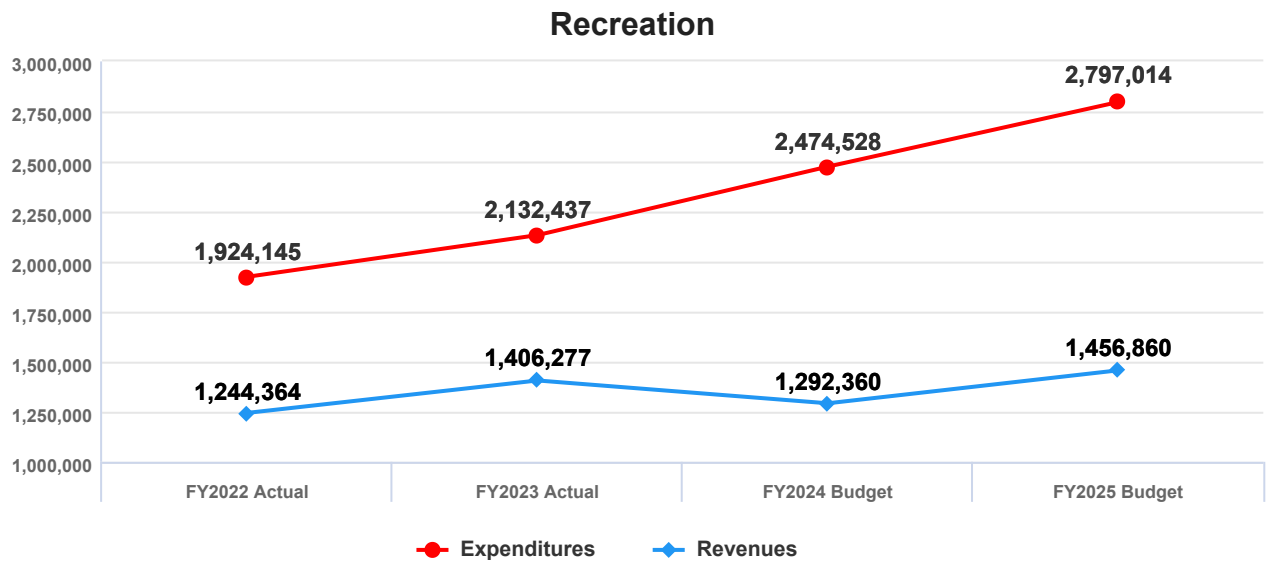
Revenue Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Adult Program Fees (Rec)	16,490	5,854	10,000	24,400	25,000	150.00%
Youth Program Fees (Rec)	501,026	564,769	500,000	587,180	620,000	24.00%
Soma Dome fees	350	125	100	100	-	(100.00%)
Fitness Center Classes	7,746	17,423	15,000	22,750	25,000	66.67%
Tennis Mixers	88	513	-	600	2,000	100.00%
Merchandise Sales	23,355	31,867	30,000	29,000	45,000	50.00%
Adult Program Fees (Tennis)	1,545	640	3,000	2,540	3,000	-%
Tennis 12 Play Pass	42,602	40,797	35,000	36,700	-	(100.00%)
Daily Tennis Court Fees	31,358	55,670	35,000	55,200	70,000	100.00%
Annual Tennis Court Fees	71,453	87,135	80,000	74,500	90,000	12.50%
Marina Amenity	179,640	191,100	200,660	200,600	200,660	-%
Passes/Daily Admission	139,039	156,181	160,000	-	90,000	(43.75%)
Promotional Merchandise	2,483	1,802	2,500	2,000	2,500	-%
Town Share Tennis Teaching Services	171,529	176,870	150,000	146,675	215,200	43.47%
Town Share Tennis Merchandise Sales	1,444	1,907	1,600	1,400	-	(100.00%)
Tennis Pro Admin Fees	13,567	13,500	13,500	9,560	-	(100.00%)
Equipment Rentals - Tennis	24	-	-	-	-	-%
Facility Rental Fees (Tennis)	2,631	1,399	1,000	3,000	2,500	150.00%
Facility Rental Fees (Rec)	26,704	57,948	40,000	46,404	50,000	25.00%
Seaview Park Concession	11,290	777	15,000	7,062	16,000	6.67%
TOTALS	1,244,364	1,406,277	1,292,360	1,249,671	1,456,860	12.73%

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected*	FY2025 Budget	% Change
Salaries and Wages	567,665	603,242	797,733	797,733	749,242	883,896	10.80%
Employee Benefits	353,063	369,860	405,101	405,101	399,248	505,735	24.84%
Contractual	839,999	953,356	1,111,900	1,135,627	1,180,796	1,239,850	11.51%
Commodities	63,486	152,002	111,050	111,082	110,832	118,790	6.97%
Capital Outlay	45,254	-	-	-	-	-	-%
Depreciation	52,944	52,244	48,744	48,744	48,744	48,744	(0.00%)
Other	1,733	1,733	-	-	-	-	-%
TOTALS	1,924,145	2,132,437	2,474,528	2,498,287	2,488,862	2,797,014	13.03%

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



	FY2022	FY2023	FY2024	FY2025
Total Full Time Equivalent Employees	24.316	15.256	12.373	12.194

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

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	157,410	139,875	181,466	181,466	181,466	189,335	4.34%
Employee Benefits	79,940	84,337	95,227	95,227	93,727	108,267	13.69%
Contractual	4,403	5,024	14,600	15,044	11,545	15,720	7.67%
Commodities	6,580	9,512	12,000	12,032	9,934	11,900	(0.83%)
Capital Outlay	3,737	-	-	-	-	-	-%
Depreciation	47,820	47,120	43,620	43,620	43,620	43,620	-%
Other	1,733	1,733	-	-	-	-	-%
TOTALS	301,623	287,602	346,913	347,389	340,292	368,842	6.32%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY24 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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	FY2021	FY2022	FY2023	FY2024	FY2025
Assistant Town Manager	0.000	0.250	0.250	0.000	0.000
Director of Recreation	0.000	0.000	0.000	0.300	0.300
Division Director of Recreation	0.000	0.300	0.300	0.000	0.000
Assistant Director of Recreation	0.300	0.300	0.300	0.300	0.300
Office Manager	0.000	0.000	0.000	1.000	1.000
Administrative Assistant	0.600	0.600	1.000	0.600	0.600
Recreation Specialist	0.400	0.400	0.400	0.000	0.000
Director of Business Development and Operations	0.300	0.000	0.000	0.000	0.000
	1.600	1.850	2.250	2.200	2.200

Program: Tennis 312

The Tennis program offers drop-in play, league play, lessons, clinics, mixers, tournaments, and special events for children and adults throughout the year. A total of thirteen (13) 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

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	161,903	186,129	258,055	258,055	259,085	355,360	37.71%
Employee Benefits	101,463	101,962	143,024	143,024	144,322	211,312	47.75%
Contractual	184,665	135,521	224,200	229,057	204,890	200,400	(10.62%)
Commodities	21,701	76,445	37,850	37,850	46,125	43,050	13.74%
Depreciation	3,874	3,874	3,874	3,874	3,874	3,874	(0.01%)
TOTALS	473,606	503,931	667,003	671,860	658,296	813,996	22.04%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY24 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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	FY2021	FY2022	FY2023	FY2024	FY2025
Director of Recreation	0.000	0.000	0.000	0.150	0.150
Division Director of Recreation	0.000	0.150	0.150	0.000	0.000
Assistant Director of Recreation	0.250	0.250	0.250	0.250	0.250
Tennis Manager	0.000	0.000	0.000	0.000	1.000
Recreation Facilities Maintenance Supervisor	0.000	0.350	0.350	0.350	0.350
Administrative Assistant	0.100	0.100	0.200	0.100	0.100
Recreation Specialist	0.100	1.100	1.100	1.000	1.000
Pro-Shop Assistant	0.000	0.000	0.000	1.000	1.000
Maintenance Worker	0.000	0.000	0.000	0.500	0.500
Director of Business Development and Operations	0.100	0.000	0.000	0.000	0.000
Recreation Supervisor	0.350	0.000	0.000	0.000	0.000
Tennis Supervisor	1.000	0.000	0.000	0.000	0.000
Maintenance Worker (Part Time)	0.522	0.540	0.540	0.040	0.000
Tennis Attendant (Part Time)	1.359	0.991	0.845	0.835	0.835
	3.781	3.481	3.435	4.225	5.185

Program: Recreation Center 313

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	248,352	277,238	358,212	358,212	308,691	339,201	(5.31%)
Employee Benefits	171,660	183,561	166,850	166,850	161,199	186,155	11.57%
Contractual	650,932	812,811	873,100	891,525	964,361	1,023,730	17.25%
Commodities	35,205	66,044	61,200	61,200	54,773	63,840	4.31%
Capital Outlay	41,517	-	-	-	-	-	-%
Depreciation	1,250	1,250	1,250	1,250	1,250	1,250	-%
TOTALS	1,148,916	1,340,904	1,460,612	1,479,037	1,490,274	1,614,176	10.51%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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	FY2021	FY2022	FY2023	FY2024	FY2025
Director of Recreation	0.000	0.000	0.000	0.300	0.300
Division Director of Recreation	0.000	0.300	0.300	0.000	0.000
Assistant Director of Recreation	0.250	0.250	0.250	0.250	0.250
Program Manager	0.000	0.000	1.000	1.000	1.000
Recreation Facilities Maintenance Supervisor	0.000	0.450	0.450	0.450	0.450
Recreation Supervisor	1.450	2.000	1.000	1.000	1.000
Administrative Assistant	0.100	0.100	0.600	0.100	0.100
Recreation Specialist	0.500	0.500	0.500	0.000	0.000
Maintenance Worker	0.000	0.000	0.000	0.500	0.500
Director of Business Development and Operations	0.100	0.000	0.000	0.000	0.000
Program Development and Operations Manager	1.000	0.000	0.000	0.000	0.000
Activity Leader (Part Time)	2.500	1.052	0.530	0.552	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	0.097	0.097
Recreation Center Attendants (Part Time)	8.195	0.255	0.425	0.216	0.216
	15.066	5.879	5.938	4.769	4.769



DEPARTMENT: **Fire Rescue**

Town of Palm Beach / FY 2025 Proposed Annual Budget



TOWN OF PALM BEACH Fire Rescue Department MEMORANDUM



TO: Kirk W. Blouin, Town Manager
FROM: Sean Baker, Fire Rescue Chief
SUBJECT: FY2025 Budget Highlights for Fire Rescue
DATE: April 9, 2024

Fire-Rescue Budget

FY2025 Budget Request: \$19,151,909
FY2024 Adopted: \$17,383,195

The overall Fire-Rescue Department proposed FY2025 budget is estimated to increase by 10.2% or \$1,768,714 over the FY2024 adopted Budget. The proposed budget has estimated increases in employee benefits of \$819,175, contractual of \$872 and commodities of \$16,251, capital outlay of \$20,000, which are partially offset by reductions in salaries of \$654,324 and depreciation of \$176,408.

Program 215 – Fire Prevention.

FY2025 Budget Request: \$535,969
FY 2024 Adopted: \$374,675

The proposed FY2025 budget for Fire Prevention reflects an estimated increase by 43.0% or \$161,294. The proposed budget has increases in salaries of \$86,399, employee benefits of \$69,645, contractual of \$2,254 and commodities of \$455..

Program 411 – Administration

FY2025 Budget Request \$670,612
FY2024 Adopted \$582,700

The proposed FY2025 budget for Fire Administration reflects an increase by 15.1% or \$87,912. There was an increase in employee benefits of \$101,572, commodities of \$2,110 that were partially offset by reductions in salaries of \$8,064, contractual of \$3,087 and depreciation of \$37.

Program 417 – Fire Operations

FY2025 Budget Request: \$17,192,985
FY2024 Adopted: \$15,588,576

The proposed FY2024 budget for Fire Operations reflects an estimated increase by 10.3% or \$1,604,409. There were increases in salaries of \$547,846, employee benefits of \$894,305, contractual of \$12,804, commodities of \$14,692, capital outlay of \$20,000 and depreciation of \$175,733.

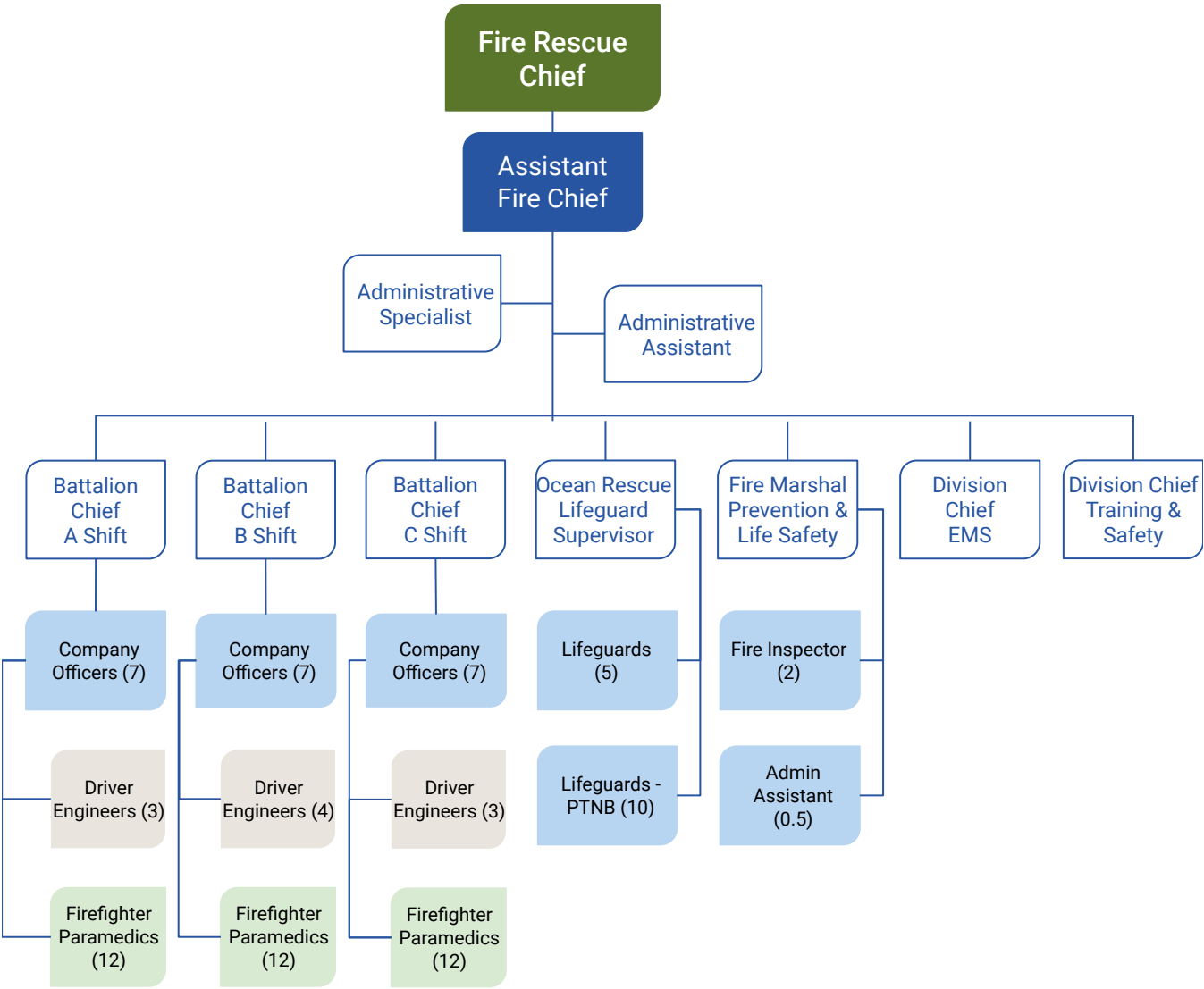
Program 418 – Fire Training**FY2025 Budget Request: \$400,037****FY2024 Adopted: \$377,789**

The proposed FY2025 budget for Fire Training reflects an estimated increase by 5.9% or \$22,248. There were increases in salaries of \$10,759, employee benefits of \$11,482, contractual of \$3,500 and commodities of \$849.

Program 419 – Ocean Rescue**FY2025 Budget Request: \$888,276****FY2024 Adopted: \$834,130**

The proposed FY2025 budget for Ocean Rescue reflects an estimated increase by 6.5% or \$54,146. There were increases in salaries of \$16,172, employee benefits of \$35,386, depreciation of \$712 and commodities of \$500.

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

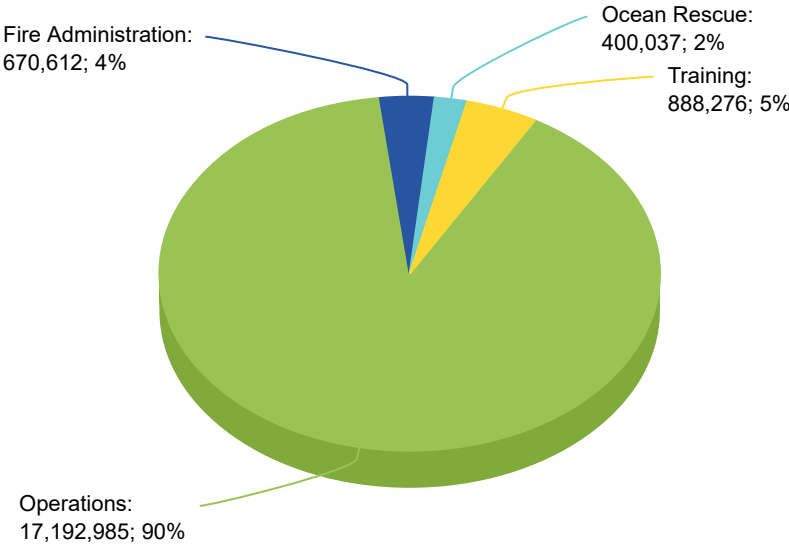
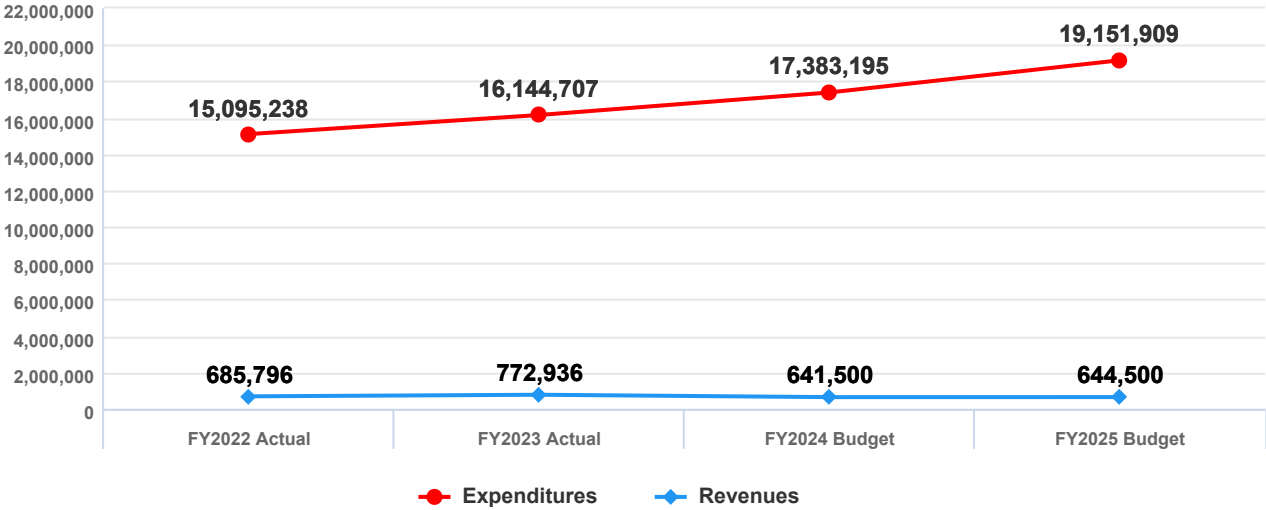
	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Fire Supplemental Compensation	36,792	36,811	37,000	36,000	37,000	-%
Ems Grant - Palm Beach County	-	-	25,000	25,000	25,000	-%
Special Detail-Fire	22,915	34,990	25,000	16,000	25,000	-%
Fire Prev Bonfires	-	300	-	600	-	-%
Fire Prev Hot Work	4,400	4,400	2,500	2,500	2,500	-%
Fire Prev Public Assembly	700	-	1,000	-	-	(100.00%)
False Fire Alarms	26,474	45,437	16,000	40,000	20,000	25.00%
Fire Prev Fireworks	12,510	10,000	10,000	12,000	10,000	-%
Fire Prev Technical Fire Insp	100	-	-	-	-	-%
Fire Prev Inspection Fees	188,909	141,119	100,000	135,000	100,000	-%
Ems Transport Fees	392,996	499,879	425,000	450,000	425,000	-%
TOTALS	685,796	772,936	641,500	717,100	644,500	0.47%

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	7,555,347	8,375,463	9,002,090	9,002,090	8,794,955	9,656,414	7.27%
Employee Benefits	6,302,308	6,443,916	6,993,999	6,993,999	6,993,378	7,880,614	12.68%
Contractual	411,467	459,228	447,845	448,415	459,585	461,062	2.95%
Commodities	213,927	228,776	240,989	241,500	244,716	259,140	7.53%
Capital Outlay	47,399	-	25,000	25,000	42,299	45,000	80.00%
Depreciation	560,752	635,340	673,272	673,272	673,272	849,680	26.20%
Other	4,039	1,983	-	-	-	-	-%
TOTALS	15,095,238	16,144,707	17,383,195	17,384,276	17,208,205	19,151,909	10.17%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY22 budget.

Fire Rescue



	FY2022	FY2023	FY2024	FY2025
Total Full Time Equivalent Employees	81.400	81.400	81.400	85.400

Program: Fire Administration 411

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	301,175	306,010	344,323	344,323	278,334	336,259	(2.34%)
Employee Benefits	171,151	170,185	118,807	118,807	118,143	215,797	81.64%
Contractual	84,432	88,478	108,208	108,208	104,070	105,121	(2.85%)
Commodities	10,996	10,445	11,325	11,325	11,631	13,435	18.63%
Capital Outlay	11,581	-	-	-	-	-	-%
Depreciation	449	449	37	37	37	-	(100.00%)
Other	4,039	1,983	-	-	-	-	-%
TOTALS	583,823	577,551	582,700	582,700	512,215	670,612	15.09%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

PROGRAM: **Fire Administration 411**

OTHER

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Fire-Rescue Chief	1.000	1.000	1.000	1.000	1.000
Administrative Specialist	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	1.000	1.000	1.000	1.000	1.000
	3.000	3.000	3.000	3.000	3.000

Program: Operations 417

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	6,839,528	7,637,522	8,038,399	8,038,399	8,188,399	8,671,912	7.88%
Employee Benefits	5,745,018	5,889,675	6,438,037	6,438,037	6,438,080	7,185,704	11.61%
Contractual	145,911	221,950	208,527	208,527	203,527	221,331	6.14%
Commodities	184,315	192,946	212,089	212,568	212,568	226,781	6.93%
Capital Outlay	35,818	-	25,000	25,000	42,299	45,000	80.00%
Depreciation	553,717	627,008	666,524	666,524	666,524	842,257	26.37%
TOTALS	13,504,306	14,569,102	15,588,576	15,589,055	15,751,397	17,192,985	10.29%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY24 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 FY2025 budget includes 4 new firefighter positions, lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Includes maintenance and repairs performed by outside vendors. The increase is due to maintenance fee increase and external vehicle maintenance fees.

COMMODITIES

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

CAPITAL OUTLAY

The increase in this category is due to the rising costs of bunker gear in FY2025.

PROGRAM: Operations 417

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
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	10.000	10.000	10.000	8.000	9.000
Firefighter Emt	0.000	0.000	0.000	9.000	6.000
Firefighter Paramedic	0.000	0.000	0.000	24.000	30.000
FF Driver/Engineer Emt	0.000	0.000	0.000	1.000	1.000
Fleet Manager	0.200	0.200	0.200	0.200	0.200
Mechanic/PD	0.000	0.200	0.200	0.200	0.200
Firefighter, Paramedic or EMT	32.000	32.000	32.000	0.000	0.000
Master Mechanic	0.200	0.000	0.000	0.000	0.000
	68.400	68.400	68.400	68.400	72.400

Program: Training 418

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	131,799	129,019	139,106	139,106	139,106	149,865	7.73%
Employee Benefits	94,463	92,904	100,698	100,698	100,698	107,838	7.09%
Contractual	101,707	74,972	125,110	125,680	125,988	128,610	2.80%
Commodities	14,489	19,904	12,875	12,875	15,785	13,724	6.59%
TOTALS	342,458	316,799	377,789	378,359	381,577	400,037	5.89%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The increase in contractual is due to an increase in the travel account and an expansion of our community outreach program..

COMMODITIES

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
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

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	282,845	302,912	480,262	480,262	189,116	498,378	3.77%
Employee Benefits	291,676	291,152	336,457	336,457	336,457	371,276	10.35%
Contractual	79,418	73,827	6,000	6,000	26,000	6,000	-%
Commodities	4,127	5,481	4,700	4,732	4,732	5,200	10.64%
Depreciation	6,586	7,883	6,711	6,711	6,711	7,423	10.61%
TOTALS	664,651	681,255	834,130	834,162	563,016	888,276	6.49%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual remained constant.

COMMODITIES

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
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 2025 Proposed Annual Budget



TOWN OF PALM BEACH Police Department MEMORANDUM



TO: Kirk W. Blouin, Town Manager
FROM: Nicholas Caristo, Chief of Police
SUBJECT: FY2025 Proposed Budget Summary
DATE: 4/8/2024

Program 216 – Code Enforcement Budget

FY2025 Proposed: \$402,283
FY2024 Adopted: \$362,267

The proposed FY2025 budget reflects an increase by 11.0% or \$40,016. The bulk of the increase is due to personnel costs. The Code Unit recently received two internal personnel transfers from the Parking Enforcement Unit for an expansion in services. The Code Enforcement Unit is also budgeting for capital outlay costs (\$18,000) to fund the replacement of two aging vehicles where the depreciation funds do not meet the necessary level to obtain replacements.

Police Budget

FY2025 Proposed: \$23,719,210
FY2024 Adopted: \$20,125,258

The overall Police Department proposed FY2025 budget reflects an increase which is 17.86% above the FY2024 approved budget of \$20,125,258, or an increase by \$3,593,952. The bulk of this increase is due to personnel cost increases that include four new sworn FTE and one new Parking Enforcement FTE. The remainder of increases are primarily associated with the radio replacement project and increased costs in select commodities and contracts.

Below is a summary of these budget highlights by unit.

Program 421 – Administration

FY2025 Proposed: \$1,549,802
FY2024 Adopted: \$1,534,112

The proposed FY2025 budget reflects an increase by 1.0% or \$15,690. On a smaller scale, the Administrative Unit decreased in Salaries & Wages due to an internal employee transfer to CSEU. Contractual accounts increased due to the Administrative Unit consolidating most of the Department's Data Line/Radio Base Expenses to maintain departmental needs in one account rather than multiple smaller accounts divided amongst multiple units. Commodity accounts increased due to expected increases in uniforms in FY25 as well as the Administrative Unit also consolidating membership dues not just for the unit but for the rest of the Department.

Program 422 – Organized Crime Vice and Narcotics**FY2025 Proposed: \$1,068,288****FY2024 Adopted: \$965,634**

The proposed FY2025 budget reflects an increase by 10.6% or \$102,654. The unit increased in the Salaries/Wages and Benefit accounts but decreased in both Contractual and Commodity accounts. The Organized Crime Vice and Narcotics Unit is one of the departments affected by the consolidation of Data Line/Radio Base and membership dues accounts that will now be overseen by the Administrative Unit.

Program 423 – Records Information Systems Unit**FY2025 Proposed: \$218,595****FY2024 Adopted: \$209,759**

The proposed FY2025 budget reflects an increase by 4.2% or \$8,836. This increase is primarily due to salary/benefit costs, and both Contractual and Commodity costs decreased slightly for the unit.

Program 424 – Training & Community Relations Unit**FY2025 Proposed: \$265,708****FY2024 Adopted: \$247,751**

The proposed FY2025 budget reflects an increase by 7.2% or \$17,957. This increase is primarily due to salary/benefit costs. Contractual costs remained the same and Commodity costs slightly decreased.

Program 425 – Communications Unit**FY2025 Proposed: \$2,330,416****FY2024 Adopted: \$2,011,619**

The proposed FY2025 budget reflects an increase by 15.85% or \$318,797. 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. Contractual accounts increased due to projected costs for radio repairs, depreciation, maintenance (increased console maintenance costs) and parts associated with the Motorola/County Radio System transition.

Program 426 – Crime Scene Evidence Unit**FY2025 Proposed: \$563,877****FY2024 Adopted: \$394,791**

The proposed FY2025 budget reflects an increase by 42.83% or \$169,086. This increase is primarily due to the transfer of a sworn sergeant and administrative specialist position into this unit. Both Contractual and Commodity costs decreased for the unit.

Program 428 – Patrol Division**FY2025 Proposed: \$15,130,969****FY2024 Adopted: \$12,615,927**

The proposed FY2025 budget reflects an increase by 19.94% or \$2,515,042. This increase is primarily due to salary/benefit costs. A significant portion of the increase is due to increased Special Assignment Overtime (SAO) costs which provide net revenue generation for the Town, which is not reflected in the Police Department's expenditure budget. The majority of the increase in this unit is due to personnel

costs. Contractual accounts increased mostly due to the Axon software maintenance that PD will now be accounting for as well as a projected increase in fuel and uniform costs. The Axon (BWC & In-car video) software costs are offset by reductions from IT (approximately \$32,000 in expenditures and \$20,000 in ERF) and PD (approximately \$18,000 in expenditures) that will no longer be spent due to a switch from Watchguard (BWC & In-car video) software solutions to Axon as a vendor. The current Watchguard depreciated funds of approximately \$71,000 will also offset these outlay costs. The Patrol Division is also anticipating increased capital outlay vehicle costs in FY25 in an expenditure account to offset the gap that depreciation funds do not cover and provide for new vehicles to accommodate additional staffing.

Program 429 – Detective Bureau

FY2025 Proposed: \$1,494,869

FY2024 Adopted: \$1,354,904

The proposed FY2025 budget reflects an increase by 10.33% or \$139,965. Increases are mostly due to Salaries/Wages and Employee Benefits. Contractual accounts decreased slightly due to the Administrative Unit picking up the Data Line/Radio Base costs. Projected contractual costs for the unit increased slightly due to vehicle maintenance and fuel.

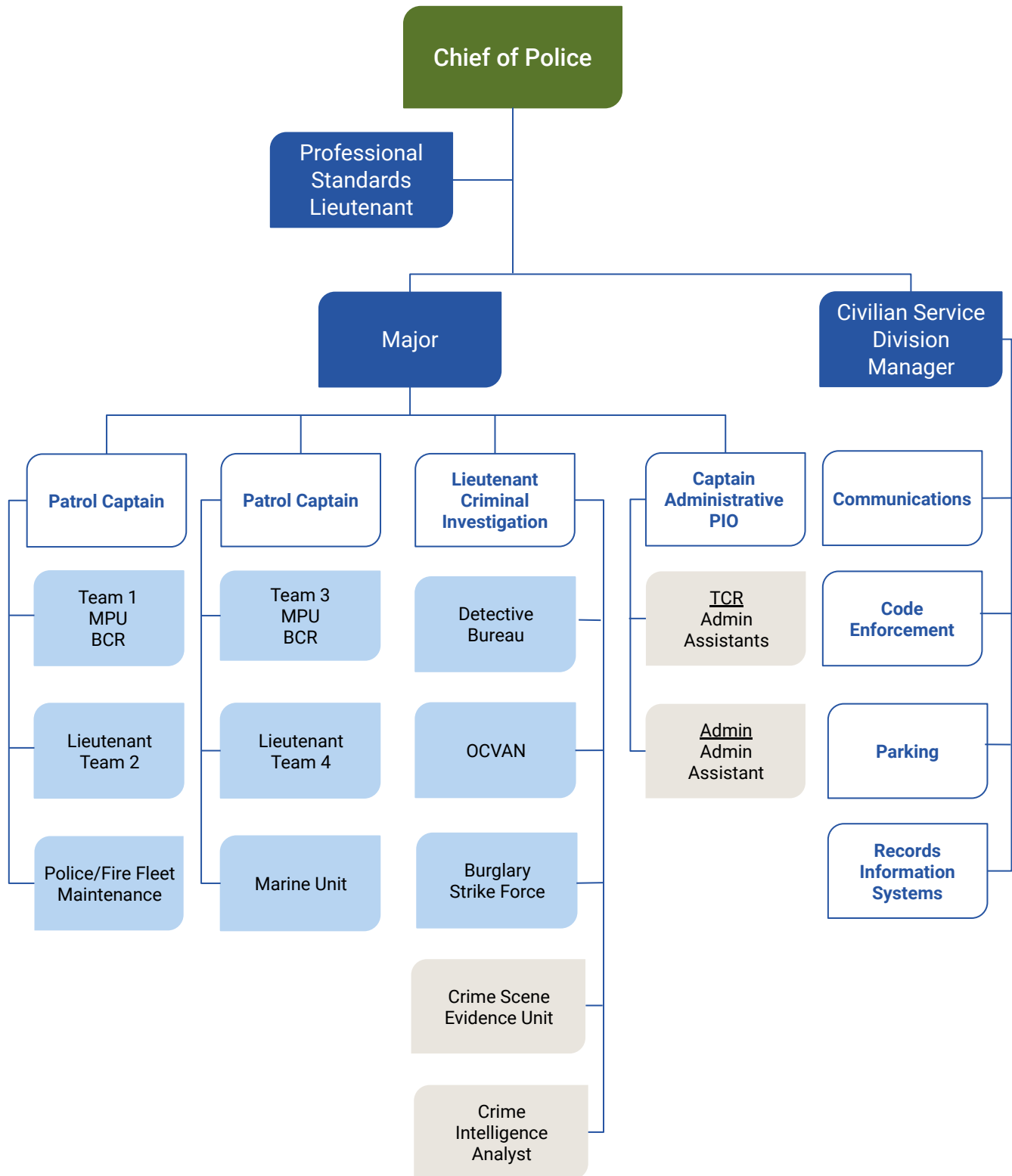
Program 430 – Parking Control Unit

FY2025 Proposed: \$1,096,686

FY2024 Adopted: \$790,761

The proposed FY2025 budget reflects an increase by 38.69% or \$305,925. Increases in costs were due to Salaries/Wages and Benefits as well as fuel costs for the unit. Decreases in costs were due to the Data Line/Radio Base account monies being allocated in the administrative unit as well as the removal of kiosks affecting multiple line items for the unit. Overall, parking-related revenues for the Town continue to 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

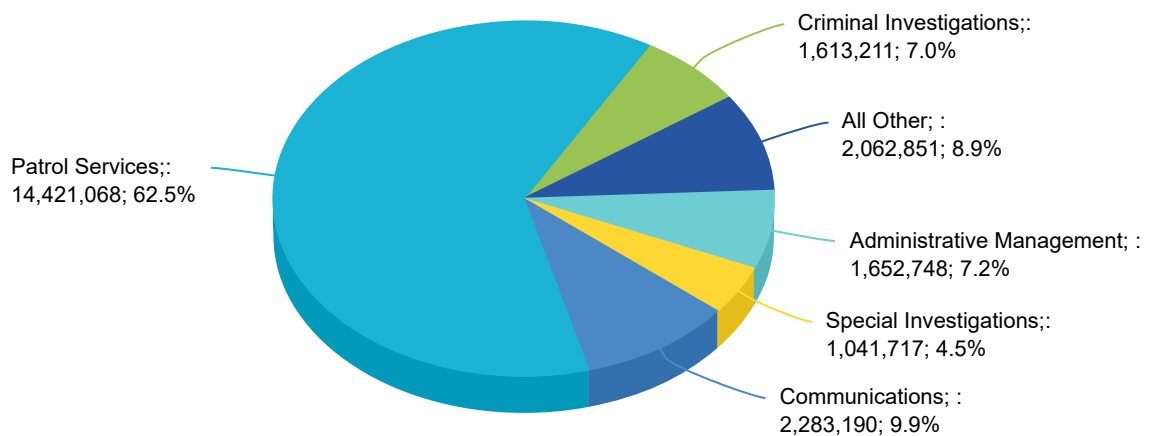
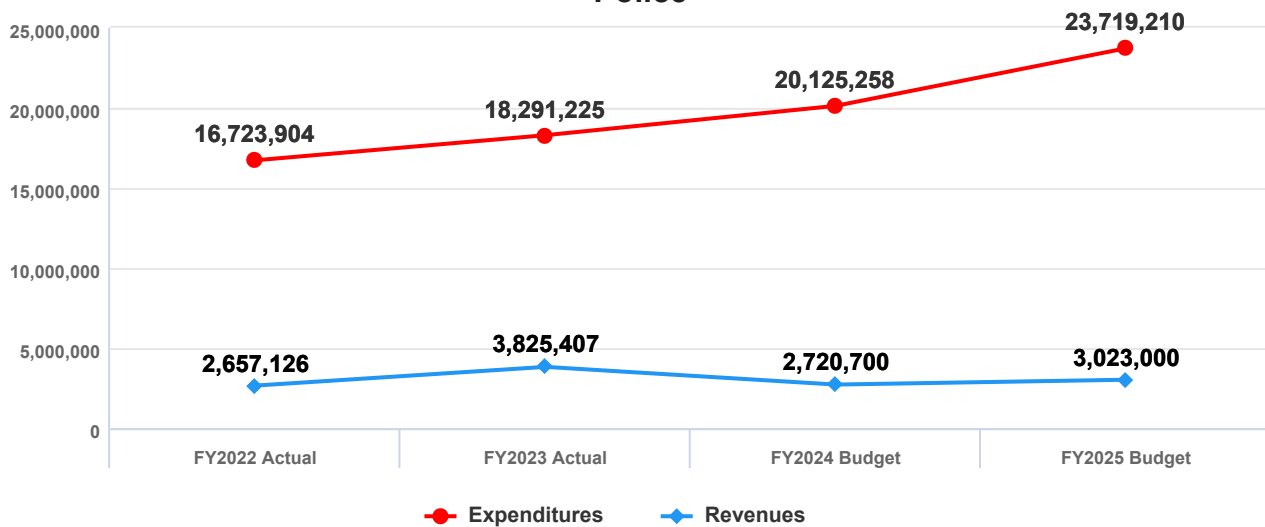
	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Residential Parking Plans	152,740	115,730	110,000	-	110,000	-%
Bullet Proof Vests Grant	3,673	9,750	7,700	-	10,000	29.87%
911 Equip Reimbursement	27,584	45,990	12,000	20,000	12,000	-%
Seized Tag	500	65	-	-	-	-%
\$12.50 Citation Monies	-	4,839	2,500	2,500	2,500	-%
Special Assignment Ot - Other	1,485,001	2,247,335	1,500,000	1,750,000	1,750,000	16.67%
Police Id Cards	20	-	-	-	-	-%
Burglar Alarm False Alarm Fees	35,625	40,800	35,000	40,000	35,000	-%
Burglar Alarm Registration Fee	86,850	87,000	87,000	88,000	87,000	-%
Burglar Alarm - Penalties	5,752	3,661	5,000	3,500	5,000	-%
Burglar Alarm - Direct Connect	21,069	21,669	21,000	21,500	21,000	-%
Valet Parking Permit	13,950	18,100	14,000	14,000	14,000	-%
Fines - Other Parking	384,797	591,193	475,000	600,000	500,000	5.26%
Fines - Parking Meters	145,455	289,306	150,000	300,000	175,000	16.67%
Row Parking Violation Fines	106,514	106,124	100,000	90,000	100,000	-%
Moving Violations	11,074	13,406	7,500	10,000	7,500	-%
Revenue/2nd \$ Funding	1,400	1,566	1,000	1,500	1,000	-%
Boot Fees	15,750	16,100	15,000	16,000	15,000	-%
Penalty - Other Parking	118,639	136,443	125,000	250,000	125,000	-%
Penalty - Parking Meters	38,397	73,330	50,000	120,000	50,000	-%
Rebate For Town Towing	2,337	3,000	3,000	1,500	3,000	-%
TOTALS	2,657,126	3,825,407	2,720,700	3,328,500	3,023,000	11.11%

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	8,921,840	10,297,196	11,215,507	11,215,507	11,492,324	13,201,733	17.71%
Employee Benefits	6,154,292	6,410,294	7,264,998	7,264,998	7,262,231	8,389,099	15.47%
Contractual	466,300	519,723	643,978	655,990	475,287	784,800	21.87%
Commodities	378,860	434,533	411,983	420,153	325,035	464,225	12.68%
Capital Outlay	45,407	-	-	-	-	319,716	100.00%
Depreciation	743,560	615,833	588,792	588,792	588,792	559,636	(4.95%)
Other	13,645	13,645	-	-	-	-	-%
TOTALS	16,723,904	18,291,225	20,125,258	20,145,440	20,143,669	23,719,210	17.86%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY22 budget.

Police



	FY2022	FY2023	FY2024	FY2025
Total Full Time Equivalent Employees	96.850	102.850	105.850	110.850

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

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	715,888	904,710	956,449	956,449	954,949	899,477	(5.96%)
Employee Benefits	367,390	451,541	478,043	478,043	478,043	502,505	5.12%
Contractual	50,214	44,687	53,300	53,300	47,560	93,800	75.98%
Commodities	41,821	35,504	45,800	45,800	41,615	53,500	16.81%
Capital Outlay	2,504	-	-	-	-	-	-%
Depreciation	3,216	520	520	520	520	520	-%
Other	1,208	1,208	-	-	-	-	-%
TOTALS	1,182,241	1,438,170	1,534,112	1,534,112	1,522,687	1,549,802	1.02%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs increased due to the Administrative Unit consolidating most of the Department's Data Line/Radio Base expenses to maintain departmental needs in one account rather than multiple smaller accounts divided amongst multiple units.

COMMODITIES

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

Program: Administrative Management 421

OTHER

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
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	1.000	1.000	1.000
Police Lieutenant	1.000	1.000	1.000	0.000	0.000
Police Lieutenant Prof Standards	0.000	0.000	0.000	1.000	1.000
Civilian Services Division Manager	1.000	1.000	1.000	1.000	1.000
Administrative Specialist	1.000	1.000	1.000	1.000	0.000
Administrative Assistant	0.000	0.000	1.000	1.000	1.000
Police Planner	1.000	1.000	0.000	0.000	0.000
	6.000	6.000	7.000	7.000	6.000

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

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	426,267	469,794	493,363	493,363	493,363	549,935	11.47%
Employee Benefits	390,049	366,063	402,335	402,335	402,335	460,291	14.40%
Contractual	14,698	10,584	32,500	32,500	24,000	26,500	(18.46%)
Commodities	19,520	7,837	16,570	16,761	6,950	14,150	(14.60%)
Capital Outlay	23,682	-	-	-	-	-	-%
Depreciation	22,782	20,866	20,866	20,866	20,866	17,412	(16.56%)
Other	9,878	9,878	-	-	-	-	-%
TOTALS	906,876	885,022	965,634	965,825	947,514	1,068,288	10.63%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual decreased for the year due to data line charges now overseen by the Administrative Unit.

COMMODITIES

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

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

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Police Sergeant	1.000	1.000	1.000	1.000	1.000
Police Officer/Detective	4.000	4.000	4.000	4.000	4.000
	5.000	5.000	5.000	5.000	5.000

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

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	93,677	95,870	116,335	116,335	116,335	116,487	0.13%
Employee Benefits	77,710	70,613	78,415	78,415	78,415	88,920	13.40%
Contractual	6,546	2,487	8,800	9,078	3,900	7,800	(11.36%)
Commodities	3,085	4,719	5,100	5,100	815	4,500	(11.76%)
Capital Outlay	2,680	-	-	-	-	-	-%
Depreciation	1,417	1,417	1,109	1,109	1,109	889	(19.86%)
Other	1,292	1,292	-	-	-	-	-%
TOTALS	186,407	176,399	209,759	210,037	200,574	218,595	4.21%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs slightly decreased for the year due to decreasing the printing account.

COMMODITIES

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

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	FY2021	FY2022	FY2023	FY2024	FY2025
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

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	164,738	125,722	132,418	132,418	132,018	141,565	6.91%
Employee Benefits	66,988	57,596	62,633	62,633	62,633	73,093	16.70%
Contractual	9,344	27,573	41,000	41,000	29,995	41,000	-%
Commodities	4,081	5,773	11,700	11,700	7,950	10,050	(14.10%)
Depreciation	449	-	-	-	-	-	-%
TOTALS	245,599	216,664	247,751	247,751	232,596	265,708	12.33%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs remained the same.

COMMODITIES

Commodities slightly decreased due to decreasing the training account.

Program: Training and Community Relations Unit (TCR) 424

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Administrative Assistant	2.000	2.000	2.000	2.000	2.000
Training and Community Relations Coordinator	1.000	-	-	-	-
	3.000	2.000	2.000	2.000	2.000

PROGRAM: Communications Unit 425**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	860,574	980,514	1,170,954	1,170,954	1,215,954	1,347,246	15.06%
Employee Benefits	592,878	592,310	662,378	662,378	662,478	763,585	15.28%
Contractual	98,139	104,093	144,004	144,004	135,008	191,500	32.98%
Commodities	7,677	4,264	7,700	7,700	2,500	6,200	(19.48%)
Depreciation	40,311	74,775	26,583	26,583	26,583	21,885	(17.67%)
TOTALS	1,599,579	1,755,956	2,011,619	2,011,619	2,042,523	2,330,416	15.85%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased due to projected costs for radio repairs, depreciation, maintenance (increased console maintenance costs) and parts associated with the Motorola/County Radio System transition.

COMMODITIES

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

Program: Communications Unit 425

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Telecommunications Supervisor Lead	1.000	1.000	1.000	1.000	1.000
Telecommunicator Supervisor	4.000	4.000	4.000	4.000	4.000
Telecommunicator	10.000	10.000	10.000	10.000	10.000
	15.000	15.000	15.000	15.000	15.000

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

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	132,626	171,349	238,016	238,016	238,016	349,041	46.65%
Employee Benefits	76,554	78,908	126,372	126,372	120,223	187,077	48.04%
Contractual	2,399	579	9,200	9,353	1,800	7,800	(15.22%)
Commodities	6,522	4,277	11,300	11,300	6,495	8,025	(28.98%)
Capital Outlay	2,630	-	-	-	-	-	-%
Depreciation	11,264	9,903	9,903	9,903	9,903	11,934	20.50%
Other	1,268	1,268	-	-	-	-	-%
TOTALS	233,263	266,284	394,791	394,944	376,437	563,877	42.83%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual services slightly decreased due to eliminating the training/certification account and decreasing accounts for equipment maintenance, the copy machine charges, and for legal advertisement.

Program: Crime Scenes/Evidence Unit 426

COMMODITIES

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

OTHER

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Police Sergeant	0.000	0.000	0.000	0.000	1.000
Crime Scene Evidence Manager	1.000	1.000	1.000	1.000	0.000
Crime Scene Evidence Technician	0.000	1.000	1.000	1.000	1.000
Administrative Specialist	0.000	0.000	0.000	0.000	1.000
Digital Crime Scene Tech	0.000	0.000	0.000	1.000	0.000
Digital Evidence Tech	0.000	0.000	0.000	0.000	1.000
Crime Scene Technician (Part Time)	1.000	0.000	0.000	0.000	0.000
	2.000	2.000	2.000	3.000	4.000

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

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	5,600,811	6,500,919	7,003,291	7,003,291	7,253,291	8,448,199	20.63%
Employee Benefits	3,873,992	4,020,104	4,715,782	4,715,782	4,727,138	5,348,413	13.42%
Contractual	114,015	128,601	157,274	160,108	108,624	270,700	72.12%
Commodities	258,990	339,157	272,013	279,960	234,060	323,000	18.74%
Capital Outlay	13,911	-	-	-	-	268,086	100.00%
Depreciation	527,859	442,430	467,567	467,567	467,567	472,571	1.07%
TOTALS	10,389,578	11,431,212	12,615,927	12,626,708	12,790,680	15,130,969	19.94%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs increased due to Axon software maintenance that PD will now account for as well as a projected increase in camera and rental equipment, uniforms, and printing.

Program: Patrol 428

COMMODITIES

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

CAPITAL OUTLAY

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
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	9.000
Police Officer	41.000	40.000	43.000	46.000	47.000
Fleet Manager	0.800	0.800	0.800	0.800	0.800
Mechanic/PD	0.000	0.800	0.800	0.800	0.800
Master Mechanic	0.800	0.000	0.000	0.000	0.000
Vehicle Technician (Part Time)	0.350	0.000	0.000	0.000	0.000
	54.950	53.600	56.600	59.600	61.600

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

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	674,391	761,980	759,788	759,788	758,505	834,427	9.82%
Employee Benefits	611,501	598,325	547,776	547,776	539,702	611,271	11.59%
Contractual	9,434	9,612	12,200	12,200	8,400	9,700	(20.49%)
Commodities	21,678	18,810	20,700	20,732	12,950	23,700	14.49%
Depreciation	19,264	14,440	14,440	14,440	14,440	15,771	9.22%
TOTALS	1,336,269	1,403,167	1,354,904	1,354,936	1,333,997	1,494,869	10.33%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual slightly decreased to the Administrative Unit picking up the data Line/Radio Base costs..

COMMODITIES

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

Program: Criminal Investigation 429

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Police Captain	1.000	1.000	0.000	0.000	0.000
Police Lieutenant	0.000	0.000	1.000	1.000	1.000
Police Sergeant	1.000	1.000	1.000	1.000	1.000
Police Officer/Detective	4.000	5.000	5.000	4.000	4.000
Crime Intelligence Analyst	1.000	1.000	1.000	1.000	1.000
	7.000	8.000	8.000	7.000	7.000

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

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	252,868	286,338	344,893	344,893	329,893	515,356	49.42%
Employee Benefits	97,230	174,835	191,264	191,264	191,264	353,944	85.06%
Contractual	161,510	191,505	185,700	194,447	116,000	136,000	(26.76%)
Commodities	15,486	14,191	21,100	21,100	11,700	21,100	-%
Capital Outlay	-	-	-	-	-	51,630	100.00%
Depreciation	116,998	51,482	47,804	47,804	47,804	18,655	(60.98%)
TOTALS	644,093	718,350	790,761	799,508	696,661	1,096,686	38.69%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual decreased due to the Data Line/Radio Base account monies being allocated in the Administrative Unit as well as the removal of kiosk affecting multiple line items for the unit.

COMMODITIES

Commodities remained the same.

Program: Parking Control Unit 430

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
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	2.000	2.000	4.000	4.000	7.000
	3.250	3.250	5.250	5.250	8.250





DEPARTMENT: **Public Works**

Town of Palm Beach / FY 2025 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: FY2025 Budget Highlights for Public Works

DATE: April 08, 2024 (REVISED: June 17, 2024)

Public Works Operating Budget

FY2025 Budget Request	\$22,136,581
FY2024 Adopted Budget	\$20,677,905

The overall proposed Public Works budget is 7.05% or \$1,458,676 higher than last year's adopted budget. Salaries increased by 5.03% or \$329,029. The salary changes include merit increases. Benefits increased 11.84% or \$421,877. Depreciation increased by 12.53% or \$83,841 and Capital Outlay increased by 61.95% or \$65,905. This is a combined increase of 19.30% or \$149,746 due to scheduled replacement of vehicles and equipment. The remainder of the budget increases are in Contractual and Commodities. These elements increased by 5.27% or \$516,398.

Program 511 - Administration

FY2025 Budget Request	\$1,077,537
FY2024 Adopted Budget	\$988,279

The Administrative Management's FY2025 budget reflects a program increase by 9.03% or \$89,258. Salaries increased by 2.55% or \$17,185. Benefits increased by 11.11% or \$31,064. Contractual increased by 189.5% or \$30,125, due to adding an additional \$20,000 for contractual administrative support, \$6,000 for educational reimbursements, and \$1,500 for employee recognition/events. Depreciation increased by 1,161.75% or \$6,227, due to a planned FY24 vehicle replacement. Commodities increased by 6.7% or \$700.

Program 521 – Streets Repair/Maintenance

FY2025 Budget Request	\$603,798
FY2024 Adopted Budget	\$605,591

The proposed FY2025 budget for Streets Maintenance and Repair Bureau reflects an overall program decrease of -0.30% or -\$1,793. Salaries increased by 1.54% or \$2,414. Benefits increased by 12.56% or \$10,547. Contractual decreased by -8.85% or -\$22,880, due to less than anticipated costs associated with street sweeping, curb painting service contracts, as well as confirmed costs for removal of sweeper debris. Commodities increased by 7.51% or \$6,350, due to anticipated fuel costs, increase in uniform

costs (includes replacement & maintenance program), aluminum, and concrete street blade marker cost increases.

Program 523 – Traffic Control

FY2025 Budget Request	\$45,900
FY2024 Adopted Budget	\$46,200

The proposed FY2025 budget for the Traffic Control Program reflects an overall program decrease of -0.65% or -\$300. This includes an increase of 21.56% or \$4,700 increase in Contractual due to added management, configurations, and modifications of traffic software, as well as anticipated electrical costs. Commodities decreased by -20.49% or -\$5,000, due to the purchase of a traffic control cabinet in FY24.

Program 524 - Street Lighting/Electrical

FY2025 Budget Request	\$856,759
FY2024 Adopted Budget	\$839,777

The proposed FY2025 budget for the Street Lighting/Electrical Program reflects an overall program increase by 2.02% or \$16,982. This includes a decrease of -1.99% or -\$5,838 in Salaries. Benefits increased by 12.01% or \$17,636. Contractual increased by 3.96% or \$11,000, due to anticipated electrical usage for street lighting. Commodities decreased by -10.31% or -\$9,600.00, due to a reduction in cost for the LED lamps for the High-Pressure Sodium (HPS) to LED conversion program.

Program 531 - Storm Sewer Maintenance

FY2025 Budget Request	\$459,058
FY2024 Adopted Budget	\$439,931

The proposed FY2025 budget for the Storm Sewer Maintenance program reflects an overall increase by 4.35% or \$19,127. Contractual costs increased 20.28% or \$62,763, due to the cost of pump repairs, fuel tank inspections & repairs. Generator repairs have also seen an increase due to inflation. Commodities increased by 7.20% or \$5,200.

Program 532 - Sanitary Sewer Maintenance

FY2025 Budget Request	\$2,426,976
FY2024 Adopted Budget	\$2,251,441

The proposed FY2025 budget for the Sanitary Sewer Maintenance Program reflects an increase by 7.80% or \$175,535. Salaries decreased -1.88% or -22,373. Benefits increased 9.97% or \$65,116. Contractual costs increased by 2.08% or \$5,050, due to increased cost of pumps, air compressor repairs, rental of equipment and fuel tank/generator repairs and service. Commodities increased by 5.10% or \$5,300. Capital Outlay increased by 765% or \$50,857 due to retrofitting costs for a replacement service truck and existing camera van.

Program 533 - Sanitary Sewer Treatment

FY2025 Budget Request	\$3,907,784
FY2024 Adopted Budget	\$3,793,965

The proposed FY2025 budget for Sanitary Sewer Treatment and Disposal reflects an estimated increase by 3.00% or \$113,819. This represents the Town's prorated 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 FY2025 by the ECR Board, as well as Kemira Chemicals Inc. for the supply and delivery of our sanitary treatment chemicals.

Program 541 - Residential Collection

FY2025 Budget Request	\$1,297,353
FY2024 Adopted Budget	\$1,122,606

The proposed FY2025 budget for Residential Collection reflects an increase by 15.57% or \$174,747. This includes an increase in Salaries of 16.15% or \$92,969, 22.07% or \$78,493 in Benefits, and 2.68% or \$150 in Contractual. Commodities increased by 5.21% or \$4,100, due to increased costs of uniforms, chemicals, cleaning, and other supplies, with a -9.00% reduction in fuel costs.

Program 542 - Commercial Collection

FY2025 Budget Request	\$1,671,521
FY2024 Adopted Budget	\$1,524,049

The proposed FY2025 budget for Commercial Collection reflects a 9.68% or \$147,472 increase. This includes an increase in Salaries of 11.13% or \$61,371, and an increase of 13.83% or \$41,243 in Benefits. Contractual increased by 1.54% or \$8,400, due to an increase in temp. labor and compacted garbage contract rates. Commodities decreased -5.38% or -\$3,700, due to reduced fuel costs.

Program 543 - Refuse Disposal

FY2025 Budget Request	\$90,000
FY2024 Adopted Budget	\$80,000

The proposed FY2025 budget for Refuse Disposal reflects an increase by 12.50%, or \$10,000. This increase is in anticipation of rate increases imposed by the Solid Waste Authority for tipping fees not covered by commercial or residential disposal credits and assessment increases for Phipps Ocean Park.

Program 544 - Yard Trash Collection

FY2025 Budget Request	\$2,619,687
FY2024 Adopted Budget	\$2,531,136

The proposed FY2025 budget for Yard Trash Collection reflects a 3.50% or \$88,551 increase. This includes an increase in Salaries of 7.71% or \$81,680. Benefits increased by 8.90% or \$64,091. Contractual decreased -10.38% or -\$34,050, due to reduced consultant and contractor activities at the Okeechobee Landfill. Depreciation decreased by -17.80% or -\$47,926, due to equipment life cycles being met. Commodities also decreased -1.64% or -\$2,535.

Program 545 - Recycling

FY2025 Budget Request	\$493,293
FY2024 Adopted Budget	\$439,485

The proposed FY2025 budget for Recycling Collection reflects a 12.24% or \$53,808 increase. This also includes an increase of 12.44% or \$28,798 in Salaries. Benefits increased by 20.45% or \$28,345. A decrease of -15.22% or -\$3,500 in Contractual is identified due to reduced rates in temporary labor contracts.

Program 551 – Parks

FY2025 Budget Request	\$2,307,828
FY2024 Adopted Budget	\$2,071,073

The proposed FY2025 budget for the Grounds Program reflects an overall program increase by 11.43% or \$236,755. This includes increases of 5.90% or \$10,068 in Salaries and 11.81% or \$9,821 in Benefits. Contractual increased by 12.24% or \$207,650, due to anticipated costs for rebidding of all zoned contracts, Lethal Yellowing (LY) treatments and hardwood tree trimming services. Additionally, anticipated costs for Southern Causeway maintenance, renovations of Royal Poinciana Way median, and Park Avenue mini parks. Anticipated costs associated with utilities and legal advertisements for rebidding of contracts increased. Commodities increased by 10.36% or \$9,450, due to purchase of new office chairs for bureau, white fly treatments for Ficus trees (materials only), an increase in uniform costs (includes replacement & maintenance program), and the 3-year average of expenditures for other supplies.

Program 554 - Facilities Maintenance

FY2025 Budget Request	\$1,913,110
FY2024 Adopted Budget	\$1,748,495

The proposed FY2025 budget for Facilities Maintenance reflects an overall program increase by 9.41% or \$164,615. This includes increases of 5.39% or \$21,690 in Salaries and 13.17% or \$29,816 in Benefits. The 8.64% or \$89,500, increase in Contractual is due to anticipated costs for new Janitorial HVAC, and fire suppression contracts, tenting of Public Works for termites, awning repairs/replacements for Town Hall and Public Works, increase square footage costs for pressure cleaning (.18/sf to .22/sf), anticipated utility (water, electric, gas) cost increases based off 3-year average, roof coatings for Town Hall, and requested facility requests. Commodities decreased by -2.78% or -\$1,350, due to moving Generator Maintenance supplies to the 531/532 program. Per direction of the Procurement Department, all contractual contracts include a 5% increase for current contracts, and a 15.00% increase for new, rebid contracts.

Program 561 – General Engineering Services

FY2025 Budget Request	\$1,298,206
FY2024 Adopted Budget	\$1,235,613

The proposed FY2025 budget for General Engineering reflects an increase by 5.07% or \$62,593. This includes a 3.66% or \$30,687 decrease in Salaries and a 12.59% or \$43,035 increase in Benefits. Contractual increased by 42.23% or \$2,316 due to an increase in NPDES permit fees, travel & per diem, legal advertising and adding data plan for new iPad for the Engineering Support Coordinator. Commodities increased by 101.92% or \$5,300 primarily due to increased costs of office & other supplies, membership dues, staff training, certifications and conference registrations.

Program 571 - Equipment Operations/Maintenance

FY2025 Budget Request	\$1,067,771
FY2024 Adopted Budget	\$960,264

The proposed FY2025 budget for Equipment Operations/Maintenance reflects an overall increase of 11.20% or \$107,507. This includes an increase of 2.57% or \$10,378 in Salaries, and an increase of 1.13% or \$2,670 in Benefits. There is a decrease of -4.31% or -\$3,400 in Contractual Services, and an increase of 9.67% or \$20,840 in Commodities. There is an increase of 1,210.00% or \$72,600 in Capital Outlay for the purchase of mobile lifts for shop operations.

Program 307 Pay-As-You-Go

FY2025 Budget Request	\$41,175,060
FY2024 Adopted Budget	\$39,035,886

The proposed FY2025 Pay-As-You-Go budget shows an increase by 5.48% or \$2,139,174. This is largely due to carrying forward more funds from FY24 because of bids coming in higher than anticipated. The FY25 projects' budget is \$13,241,000, compared to \$14,143,604 in FY24. Also included in the FY25 overall budget is a pass-through transfer of \$500,000 to the Town-wide Undergrounding Program. There is projected to be approximately \$27 million carryover from FY24 into FY25.

Program 309 - Coastal Management

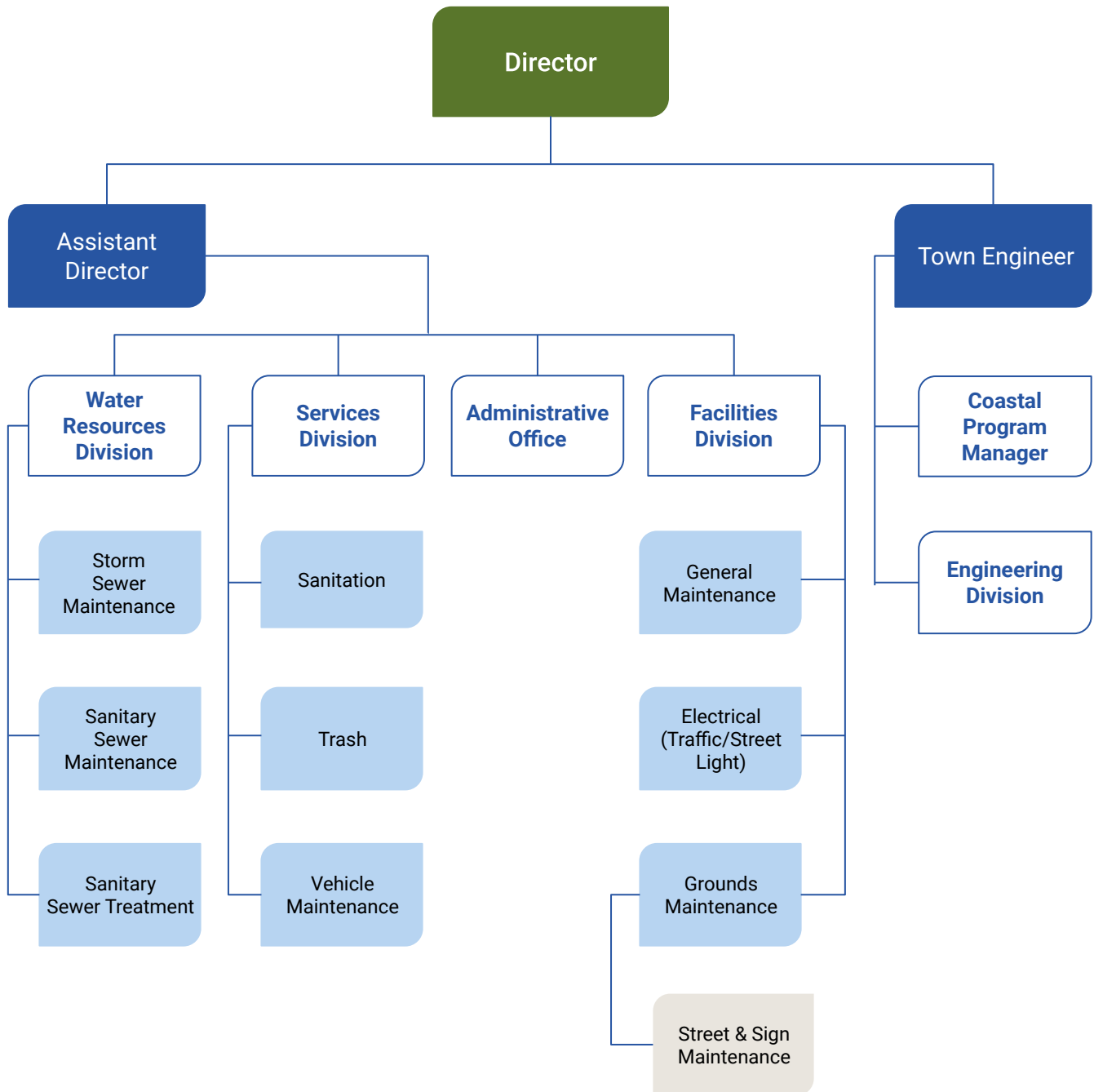
FY2025 Budget Request	\$60,337,036
FY2024 Adopted Budget	\$36,449,178

The proposed FY2025 budget shows an increase by 65.54% or \$23,887,858. The budget includes expenditures for projects that were budgeted in previous fiscal years that are anticipated to be spent out of the FY25 budget. The budget for this program is consistent with the Town Council's adopted Coastal Management Program. Beach Nourishment at Phipps Ocean Park in Reach 7 and Dune Restoration in Reaches 7 and 8 are scheduled for FY25 and include partial FEMA reimbursement.

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

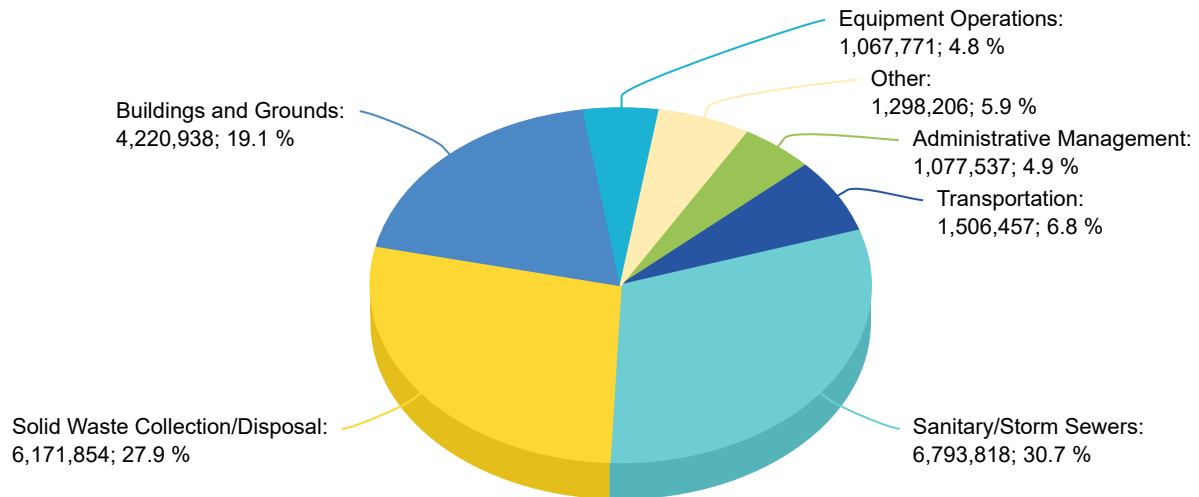
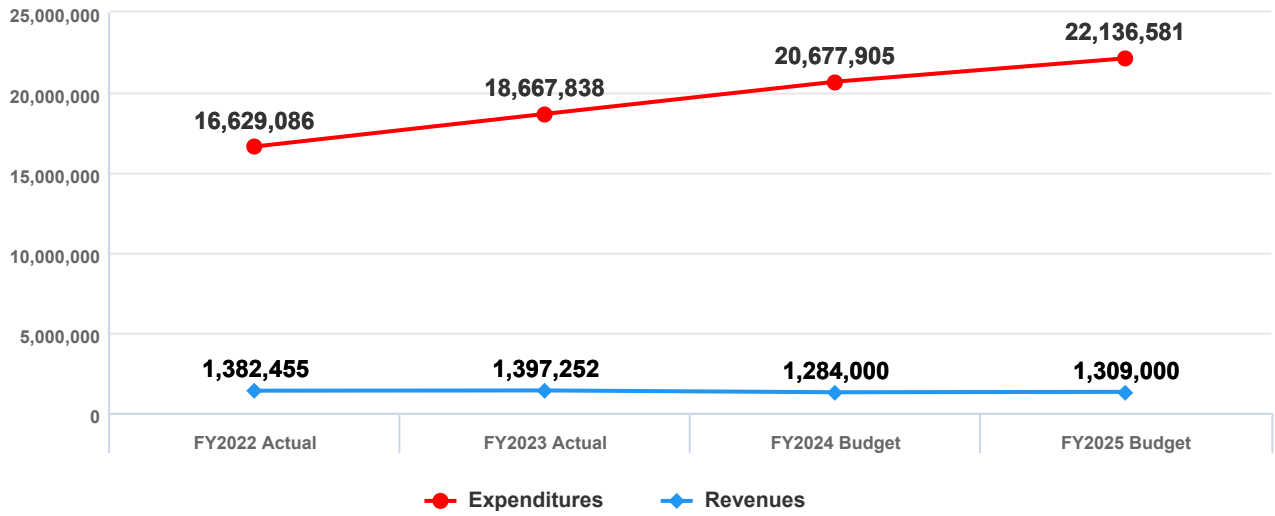
	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Special Solid Waste	16,134	9,497	12,000	10,000	12,000	-%
Solid Waste	842,876	854,714	850,000	900,000	850,000	-%
Comp. Garbage Collection Fee	376,768	393,711	300,000	350,000	325,000	8.33%
SWA Recycling Revenue Share	13,938	-	-	-	-	-%
Historic Specimen Tree Fee	1,989	2,431	2,000	2,900	2,000	-%
State Highway Lighting Maint	130,749	136,899	120,000	125,000	120,000	-%
TOTALS	1,382,455	1,397,252	1,284,000	1,387,900	1,309,000	1.95%

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	5,368,609	5,850,849	6,547,743	6,547,743	6,521,587	6,924,432	5.75%
Employee Benefits	3,261,180	3,317,267	3,564,281	3,564,281	3,570,443	3,980,124	11.67%
Contractual	6,307,573	7,709,364	8,720,816	9,029,396	8,823,802	9,202,459	5.52%
Commodities	1,024,964	1,080,596	1,069,310	1,080,962	1,093,322	1,104,065	3.25%
Capital Outlay	27,404	26,266	106,389	106,389	103,383	172,294	61.95%
Depreciation	633,661	683,156	669,366	669,366	669,366	753,206	12.53%
Other	5,694	340	-	-	-	-	-%
TOTALS	16,629,086	18,667,838	20,677,905	20,998,137	20,781,903	22,136,581	7.05%

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

Public Works



	FY2022	FY2023	FY2024	FY2025
Total Full Time Equivalent Employees	81.000	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

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	635,088	604,373	674,065	674,065	639,065	702,656	4.24%
Employee Benefits	300,010	253,398	279,673	279,673	279,712	310,893	11.16%
Contractual	10,394	66,753	15,900	15,900	53,476	46,025	189.47%
Commodities	8,937	7,377	10,500	12,548	10,500	11,200	6.67%
Capital Outlay	6,156	-	7,605	7,605	7,605	-	(100.00%)
Depreciation	536	536	536	536	536	6,763	1161.76%
Other	5,694	340	-	-	-	-	-%
TOTALS	966,814	932,776	988,279	990,327	990,894	1,077,537	9.03%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The FY2025 contractual budget increased by 189.47%, this includes tuition reimbursement, additional contractual administrative support, and the payments for the lease of two (2) copy machines per GASB 87 Guidelines.

DEPRECIATION

The FY2025 increase is due to a planned FY24 vehicle replacement.

Program: Administrative Management 511

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Director of Public Works	1.000	1.000	1.000	1.000	1.000
Assistant Director of Public Works	1.000	1.000	1.000	1.000	1.000
GIS Specialist	1.000	1.000	0.000	0.000	0.000
Office Manager	1.000	1.000	1.000	1.000	1.000
Water Resources Technician II	0.500	0.000	0.000	0.000	0.000
Administrative Specialist	0.000	0.000	0.000	0.000	1.000
Administrative Assistant	3.000	3.000	3.000	3.000	2.000
CMMS Coordinator	1.000	1.000	0.000	0.000	0.000
	8.500	8.000	6.000	6.000	6.000

PROGRAM: Street & Sign 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

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	144,203	147,971	156,435	156,435	163,222	161,818	3.44%
Employee Benefits	82,293	79,100	83,944	83,944	83,457	94,508	12.59%
Contractual	223,013	194,426	258,430	288,460	251,430	235,550	(8.85%)
Commodities	73,179	103,554	84,600	84,600	87,660	90,950	7.51%
Depreciation	16,530	16,530	22,182	22,182	22,182	20,971	(5.46%)
TOTALS	539,218	541,581	605,591	635,621	607,951	603,797	(0.30%)

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual decreased due to less than anticipated costs associated with street sweeping, curb painting service contracts, as well as confirmed costs for removal of sweeper debris.

COMMODITIES

The increase associated with Commodities are due to anticipated fuel costs, increase in uniform costs (includes replacement & maintenance program), aluminum, and concrete street blade marker cost increases.

Program: Street & Sign Maintenance 521

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Facilities Maint Div Manager	0.125	0.333	0.250	0.250	0.250
General Maintenance Supervisor	0.168	0.000	0.000	0.000	0.000
Grounds Supervisor	0.080	0.500	0.500	0.500	0.500
Public Works Project Coordinator	0.302	0.000	0.000	0.000	0.000
Irrigation and Spray Technician	0.010	0.000	0.000	0.000	0.000
Equipment Operator II	0.800	1.000	1.000	1.000	1.000
	1.485	1.833	1.750	1.750	1.750

PROGRAM: Traffic Control 523**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	3,434	7,443	-	-	-	-	-%
Employee Benefits	255	669	-	-	-	-	-%
Contractual	7,872	41,197	21,800	70,695	23,600	26,500	21.56%
Commodities	15,439	28,253	24,400	24,400	22,640	19,400	(20.49%)
TOTALS	26,999	77,561	46,200	95,095	46,240	45,900	(0.65%)

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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	FY2021	FY2022	FY2023	FY2024	FY2025
Water Resources Division Manager	0.100	0.000	0.000	0.000	0.000
Facilities Maint Div Manager	0.037	0.000	0.000	0.000	0.000
General Maintenance Supervisor	0.005	0.000	0.000	0.000	0.000
Industrial Electrician Senior	0.151	0.000	0.000	0.000	0.000
Industrial Electrician	0.302	0.000	0.000	0.000	0.000
Public Works Project Coordinator	0.018	0.000	0.000	0.000	0.000
Building Maintenance Worker	0.010	0.000	0.000	0.000	0.000
	0.623	0.000	0.000	0.000	0.000

Program: Electrical & Street Lighting 524

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY 2025 Budget	% Change
Salaries and Wages	241,415	253,331	293,676	293,676	293,666	291,841	(0.62%)
Employee Benefits	144,745	130,962	146,824	146,824	146,662	164,378	11.96%
Contractual	286,834	285,389	277,700	277,700	284,800	288,700	3.96%
Commodities	57,003	55,128	93,100	93,100	84,550	83,500	(10.31%)
Depreciation	28,887	28,887	28,477	28,477	28,477	28,340	(0.48%)
TOTALS	758,883	753,697	839,777	839,777	838,155	856,759	2.02%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

This increase is due to contractor CPI increases, added management, configurations, and modifications of traffic software, as well as anticipated electrical costs.

COMMODITIES

This decrease is due to the purchase of a traffic control cabinet in FY24.

PROGRAM: Electrical & Street Lighting 524

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Water Resources Division Manager	0.100	0.500	0.000	0.000	0.000
Facilities Maint Div Manager	0.038	0.000	0.250	0.250	0.250
Electrician Supervisor	0.000	1.000	1.000	1.000	1.000
General Maintenance Supervisor	0.025	0.000	0.000	0.000	0.000
Industrial Electrician Senior	0.276	1.000	1.000	0.000	0.000
Industrial Electrician	0.552	1.000	1.000	2.000	2.000
Public Works Project Coordinator	0.018	0.000	0.000	0.000	0.000
Building Maintenance Worker	0.050	0.000	0.000	0.000	0.000
	1.059	3.500	3.250	3.250	3.250

Program: Stormwater Maintenance 531

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	12,478	14,327	-	-	-	-	-%
Employee Benefits	922	1,217	-	-	-	-	-%
Contractual	265,967	281,992	309,437	316,797	347,855	372,200	20.28%
Commodities	61,742	72,129	72,200	72,200	69,800	77,400	7.20%
Capital Outlay	-	-	53,136	53,136	53,136	7,834	(85.26%)
Depreciation	23,932	15,937	5,158	5,158	5,158	1,624	(68.51%)
TOTALS	365,041	385,602	439,931	447,291	475,949	459,058	4.35%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY22 budget.

CONTRACTUAL

Contractual needs are based on services that are outside of our expertise and also includes utility needs. The increase is based on rising maintenance costs for pumps, generators, fuel tanks, and SCADA repair services.

COMMODITIES

This increase reflects a rise in supply costs and minor equipment maintenance.

PROGRAM: Stormwater Maintenance 531

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Water Resources Division Manager	0.485	0.000	0.000	0.000	0.000
Facilities Maint Div Manager	0.005	0.000	0.000	0.000	0.000
Utilities Maintenance Supervisor	0.438	0.000	0.000	0.000	0.000
General Maintenance Supervisor	0.005	0.000	0.000	0.000	0.000
Grounds Supervisor	0.010	0.000	0.000	0.000	0.000
Industrial Electrician Senior	0.200	0.000	0.000	0.000	0.000
Industrial Electrician	0.400	0.000	0.000	0.000	0.000
Public Works Project Coordinator	0.018	0.000	0.000	0.000	0.000
Water Resources Technician II	0.740	0.000	0.000	0.000	0.000
Water Resources Technician I	2.660	0.000	0.000	0.000	0.000
Building Maintenance Worker	0.020	0.000	0.000	0.000	0.000
Irrigation and Spray Technician	0.008	0.000	0.000	0.000	0.000
	4.989	0.000	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

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	916,555	1,084,217	1,190,304	1,190,304	1,195,804	1,177,017	(1.12%)
Employee Benefits	583,814	607,556	653,361	653,361	651,692	717,380	9.80%
Contractual	192,027	243,676	242,750	266,062	240,150	247,800	2.08%
Commodities	145,968	129,273	103,900	108,481	120,230	109,200	5.10%
Capital Outlay	-	-	6,648	6,648	6,648	57,505	765.00%
Depreciation	80,766	66,799	54,478	54,478	54,478	118,074	116.74%
TOTALS	1,919,131	2,131,522	2,251,441	2,279,334	2,269,002	2,426,976	7.80%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

PROGRAM: Sanitary Sewer Maintenance 532**COMMODITIES**

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

CAPITAL OUTLAY

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Water Resources Division Manager	0.300	0.500	1.000	1.000	1.000
Utilities Maintenance Supervisor	0.562	1.000	1.000	1.000	1.000
General Maintenance Supervisor	0.005	0.000	0.000	0.000	0.000
Grounds Supervisor	0.010	0.000	0.000	0.000	0.000
Industrial Electrician Senior	0.210	0.000	0.000	0.000	0.000
Industrial Electrician	0.420	0.000	0.000	0.000	0.000
Public Works Project Coordinator	0.018	0.000	0.000	0.000	0.000
Water Resources Technician II	1.760	3.000	4.000	5.000	4.000
Water Resources Technician I	7.340	10.000	9.000	8.000	9.000
Building Maintenance Worker	0.020	0.000	0.000	0.000	0.000
Irrigation and Spray Technician	0.008	0.000	0.000	0.000	0.000
	10.653	14.500	15.000	15.000	15.000

Program: Sanitary Sewer Treatment 533

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	-%
Employee Benefits	-	-	-	-	-	-	-%
Contractual	2,548,073	3,484,988	3,793,965	3,793,965	3,600,000	3,907,784	3.00%
Commodities	-	-	-	-	-	-	-%
TOTALS	2,548,073	3,484,988	3,793,965	3,793,965	3,600,000	3,907,784	3.00%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	496,336	518,410	575,770	575,770	579,270	669,549	16.29%
Employee Benefits	340,240	346,737	355,690	355,690	355,690	433,128	21.77%
Contractual	272	1,347	5,600	6,372	5,000	5,750	2.68%
Commodities	65,514	62,299	78,700	78,700	75,750	82,800	5.21%
Depreciation	106,846	106,846	106,846	106,846	106,846	106,126	(0.67%)
TOTALS	1,009,209	1,035,639	1,122,606	1,123,378	1,122,556	1,297,353	15.57%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and changing all sanitation bureau staff to a step pay plan.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

Program: Residential Collection 541

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Services Division Manager	0.280	0.200	0.200	0.200	0.200
General Maintenance Supervisor	0.005	0.000	0.000	0.000	0.000
Grounds Supervisor	0.005	0.000	0.000	0.000	0.000
Industrial Electrician Senior	0.005	0.000	0.000	0.000	0.000
Industrial Electrician	0.010	0.000	0.000	0.000	0.000
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Public Works Project Coordinator	0.018	0.000	0.000	0.000	0.000
Transfer Station Operator	0.750	0.750	0.750	0.750	0.750
Building Maintenance Worker	0.022	0.000	0.000	0.000	0.000
Equipment Operator I	7.200	7.200	7.200	7.200	8.000
	8.695	8.550	8.550	8.550	9.350

PROGRAM: **Commercial Collection 542****MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2022 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	513,023	509,895	551,168	551,168	561,168	613,349	11.28%
Employee Benefits	267,461	284,274	298,122	298,122	298,130	338,609	13.58%
Contractual	409,220	416,849	546,400	552,671	541,300	554,800	1.54%
Commodities	64,613	58,530	68,750	68,750	66,230	65,050	(5.38%)
Depreciation	97,213	92,822	59,609	59,609	59,609	99,714	67.28%
TOTALS	1,351,531	1,362,370	1,524,049	1,530,320	1,526,437	1,671,521	9.68%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and changing all sanitation bureau staff to a step pay plan.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

The decrease reflects reduction in fuel costs.

Program: Commercial Collection 542

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Services Division Manager	0.150	0.200	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	6.850	6.850	6.850	6.850

PROGRAM: Refuse Disposal 543

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2022 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	-%
Employee Benefits	-	-	-	-	-	-	-%
Contractual	55,011	80,113	80,000	80,000	90,000	90,000	12.50%
Commodities	-	-	-	-	-	-	-%
TOTALS	55,011	80,113	80,000	80,000	90,000	90,000	12.50%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 budget but spent against the FY22 budget.

CONTRACTUAL

Solid waste disposal fees paid to the 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

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	927,058	994,512	1,059,608	1,059,608	1,061,608	1,142,098	7.78%
Employee Benefits	675,750	668,837	719,925	719,925	719,925	782,142	8.64%
Contractual	189,015	206,223	328,100	416,443	297,900	294,050	(10.38%)
Commodities	161,705	136,927	154,250	154,250	149,930	151,715	(1.64%)
Capital Outlay	-	-	-	-	-	28,355	100.00%
Depreciation	205,366	245,709	269,253	269,253	269,253	221,327	(17.80%)
TOTALS	2,158,893	2,252,208	2,531,136	2,619,479	2,498,616	2,619,687	3.50%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and changing all trash bureau staff to a step pay plan.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

This account reflects a decrease in fuel costs.

CAPITAL OUTLAY

The amount for capital outlay is attributable to the difference between the amount budgeted in the equipment replacement fund and the actual cost of replacing the vehicles.

PROGRAM: Yard Trash Collection 544

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Services Division Manager	0.300	0.200	0.200	0.200	0.200
General Maintenance Supervisor	0.005	0.000	0.000	0.000	0.000
Industrial Electrician Senior	0.005	0.000	0.000	0.000	0.000
Industrial Electrician	0.010	0.000	0.000	0.000	0.000
Trash Supervisor	1.000	1.000	1.000	1.000	1.000
Public Works Project Coordinator	0.018	0.000	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	0.022	0.000	0.000	0.000	0.000
Equipment Operator II	1.000	1.000	1.000	1.000	1.000
Equipment Operator I	8.000	8.000	8.000	8.000	7.000
Sanitation and Trash Worker	3.000	3.000	3.000	3.000	3.000
	17.360	17.200	17.200	17.200	16.200

Program: Recycling 545

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	200,720	204,945	231,448	231,448	232,948	261,056	12.79%
Employee Benefits	132,408	133,745	138,611	138,611	138,611	166,611	20.20%
Contractual	13,125	17,849	23,000	23,000	22,780	19,500	(15.22%)
Commodities	17,169	16,363	18,500	18,500	17,925	18,200	(1.62%)
Depreciation	12,583	27,926	27,926	27,926	27,926	27,926	-%
TOTALS	376,005	400,828	439,485	439,485	440,190	493,292	12.24%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and changing all sanitation bureau staff to a step pay plan.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Decrease due to reduction in funds for temporary labor contract.

COMMODITIES

Budget reflects decrease in fuel costs.

PROGRAM: **Recycling 545**

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Services Division Manager	0.170	0.200	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	2.000
	3.170	3.200	3.200	3.200	3.400

Program: Grounds 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

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	165,840	215,362	170,525	170,525	181,765	183,607	7.67%
Employee Benefits	83,800	86,405	83,148	83,148	83,960	92,991	11.84%
Contractual	1,346,436	1,482,044	1,697,150	1,765,449	1,857,104	1,904,800	12.24%
Commodities	63,571	83,528	91,200	91,200	90,298	100,650	10.36%
Depreciation	26,939	30,108	29,050	29,050	29,050	25,781	(11.25%)
TOTALS	1,686,586	1,897,448	2,071,073	2,139,372	2,242,177	2,307,828	11.43%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The changes associated with Contractual services increased due to contractor CPI increases, anticipated costs for rebidding of all zoned contracts, Lethal Yellowing (LY) treatments and hardwood tree trimming services. Additionally, anticipated costs for Southern Causeway maintenance, renovations of Royal Poinciana Way median, and Park Avenue mini parks. Anticipated costs associated with utilities and legal advertisements for rebidding of contracts increased.

PROGRAM: Grounds 551**COMMODITIES**

This increase is due to purchase of new office chairs for bureau, white fly treatments for Ficus trees (materials only), an increase in uniform costs (includes replacement & maintenance program), and three (3) year average of expenditures for other supplies.

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Water Resources Division Manager	0.005	0.000	0.000	0.000	0.000
Facilities Maint Div Manager	0.350	0.333	0.250	0.250	0.250
General Maintenance Supervisor	0.050	0.000	0.000	0.000	0.000
Grounds Supervisor	0.875	0.500	0.500	0.500	0.500
Industrial Electrician Senior	0.013	0.000	0.000	0.000	0.000
Industrial Electrician	0.026	0.000	0.000	0.000	0.000
Public Works Project Coordinator	0.750	0.000	0.000	0.000	0.000
Building Maintenance Worker	0.110	0.000	0.000	0.000	0.000
Irrigation and Spray Technician	0.966	1.000	1.000	1.000	1.000
Equipment Operator II	0.200	0.000	0.000	0.000	0.000
	3.345	1.833	1.750	1.750	1.750

Program: Facility Maintenance 554**MISSION:**

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	241,027	320,372	402,135	402,135	395,412	424,815	5.64%
Employee Benefits	203,541	204,849	226,365	226,365	228,841	255,629	12.93%
Contractual	702,487	841,383	1,036,200	1,069,251	1,149,017	1,125,700	8.64%
Commodities	48,707	54,365	48,550	53,574	51,500	47,200	(2.78%)
Capital Outlay	-	26,266	-	-	-	-	-%
Depreciation	9,565	21,986	35,245	35,245	35,245	59,766	69.57%
TOTALS	1,205,327	1,469,222	1,748,495	1,786,569	1,860,015	1,913,110	9.41%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The increase in Contractual is due to contractor CPI increases, anticipated costs for new Janitorial HVAC, and fire suppression contracts, tenting of Public Works for termites, awning repairs/replacements for Town Hall and Public Works, increase square footage costs for pressure cleaning (.18/sf to .22/sf), anticipated utility (water, electric, gas) cost increases based off three (3) year average, roof coatings for Town Hall, and facility requests.

COMMODITIES

The Commodities decrease is due to moving Generator Maintenance supplies to the 531/532 programs.

PROGRAM: Facility Maintenance 554

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Water Resources Division Manager	0.010	0.000	0.000	0.000	0.000
Facilities Maint Div Manager	0.435	0.334	0.250	0.250	0.250
General Maintenance Supervisor	0.707	1.000	1.000	1.000	1.000
Grounds Supervisor	0.020	0.000	0.000	0.000	0.000
Industrial Electrician Senior	0.135	0.000	0.000	0.000	0.000
Industrial Electrician	0.270	0.000	0.000	0.000	0.000
Public Works Project Coordinator	0.804	2.000	2.000	2.000	2.000
Building Maintenance Worker	1.716	2.000	2.000	2.000	2.000
Irrigation and Spray Technician	0.008	0.000	0.000	0.000	0.000
	4.105	5.334	5.250	5.250	5.250

Program: General Engineering Services 561

MISSION:

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

MAIN ACTIVITIES:

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

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

Expenditure Summary

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	517,993	613,554	838,228	838,228	837,228	878,091	4.76%
Employee Benefits	199,640	272,783	341,894	341,894	343,683	384,794	12.55%
Contractual	10,513	10,553	5,484	7,608	5,750	7,800	42.23%
Commodities	4,644	4,924	5,200	5,200	8,529	10,500	101.92%
Capital Outlay	-	-	33,000	33,000	29,994	-	(100.00%)
Depreciation	7,403	7,403	11,807	11,807	11,807	17,021	44.16%
TOTALS	740,193	909,217	1,235,613	1,237,737	1,236,991	1,298,206	5.07%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual increased due to rising costs of permit fees, travel, and transfer of data plan for Construction & R-O-W Manager from program 565 to 561.

PROGRAM: **General Engineering Services 561****COMMODITIES**

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

CAPITAL OUTLAY

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
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	2.000	2.000	2.000	2.000
Project Engineering Coordinator	0.000	0.000	0.000	1.000	0.000
Underground Utilities Easement Acquisition Manager	0.000	0.000	0.000	0.000	1.000
Construction & Right-A-Way Manager	0.000	0.000	0.000	1.000	1.000
GIS Specialist	0.000	0.000	1.000	0.000	0.000
Engineering Support Coordinator	0.000	0.000	0.000	1.000	1.000
CMMS Coordinator	0.000	0.000	1.000	0.000	0.000
	3.000	4.000	6.000	7.000	7.000

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

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	289,654	324,309	404,381	404,381	380,431	418,537	3.50%
Employee Benefits	208,101	212,030	236,724	236,724	240,080	239,061	0.99%
Contractual	39,273	54,150	78,900	79,025	53,640	75,500	(4.31%)
Commodities	234,464	267,119	215,460	215,460	237,780	236,300	9.67%
Capital Outlay	21,248	-	6,000	6,000	6,000	78,600	1210.00%
Depreciation	14,370	18,942	18,799	18,799	18,799	19,773	5.18%
TOTALS	807,109	876,551	960,264	960,389	936,730	1,067,771	11.20%

*FY24 Adjusted includes FY24 adopted budget plus purchase orders written against the FY23 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 FY2025 budget includes a lump sum COLA increase and pay for performance increases.

EMPLOYEE BENEFITS

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

CONTRACTUAL

This reflects a decrease in contractual services for outside vendor repairs.

COMMODITIES

Budget reflects an increase primarily due to repair parts costs.

CAPITAL OUTLAY

Increase reflects the purchase of shop equipment for FY2025.

PROGRAM: Equipment Operation & Maintenance 571

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Services Division Manager	0.100	0.200	0.200	0.200	0.200
Fleet Mechanic Supervisor	1.000	1.000	1.000	1.000	1.000
Fleet Mechanic	3.000	3.000	3.000	3.000	3.000
Administrative Assistant	1.000	1.000	1.000	1.000	1.000
	5.100	5.200	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

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	-%
Employee Benefits	-	-	-	-	-	-	-%
Contractual	-	-	-	-	-	-	-%
Commodities	-	-	-	-	-	-	-%
Other	363,230	374,127	385,351	385,351	385,351	396,912	3.00%
TOTALS	363,230	374,127	385,351	385,351	385,351	396,912	3.00%

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

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Capital Improvement Fund (307)	8,428,200	9,371,020	10,308,122	10,308,122	11,808,122	14.55%
Coastal Protection Fund (309)	4,920,310	5,264,732	5,791,205	5,791,205	5,791,205	-%
Townwide Underground Utilities (122)	176,550	191,116	-	-	-	-%
Debt Service Fund (205)	5,676,719	5,680,666	5,679,013	5,679,013	5,846,518	2.95%
Equipment Replacement Fund (320)	-	-	-	-	2,000,000	100.00%
Extraordinary Transfer to Retirement (600)	5,420,000	5,420,000	5,420,000	5,420,000	5,420,000	-%
Group Health Retirees (610)	334,215	331,217	789,128	789,128	828,584	5.00%
Risk - W/C, Liab, Prop	2,173,487	2,274,106	2,329,817	2,329,817	2,329,817	-%
TOTALS	27,129,481	28,532,857	30,317,285	30,317,285	34,024,246	(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

	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Budget	% Change
Salaries and Wages	-	-	-	-	-%
Employee Benefits	-	-	-	-	-%
Contractual	-	-	-	-	-%
Commodities	-	-	-	-	-%
Salary Savings	-	-	-	(500,000)	(100.00%)
Contingency	600,000	600,000	600,000	600,000	-%
TOTALS	600,000	600,000	600,000	100,000	500.00%



Town-wide Underground Utilities Fund

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FUND 122: TOWN-WIDE UNDERGROUND UTILITIES

Revenue and Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Revenues						
Special Assessment Revenue	1,473,485	1,376,934	3,503,760	3,550,000	3,503,760	-%
Grant Proceeds - FEMA Mitigation	827,237	3,091,946	-	-	-	-%
Transfer from General Fund	176,550	191,116	-	-	-	-%
Transfer from CIP Fund (307)	500,000	500,000	500,000	500,000	500,000	-%
Interest on Investments	2,772,336	3,840,724	300,000	1,500,000	500,000	66.67%
Transfer from Marina Fund	2,600,000	2,600,000	4,100,000	4,100,000	6,000,000	46.34%
Other Income	212,030	189,464	224,900	180,000	224,900	-%
TOTALS	8,561,639	11,790,184	8,628,660	9,830,000	10,728,660	24.34%
Expenditures						
Salaries and Wages	93,391	105,608	-	-	-	-%
Employee Benefits	40,915	45,202	-	-	-	-%
Contractual Services	223,674	166,623	111,000	1,000	61,000	(45.05%)
Commodities	41	-	250	100	250	-%
Debt Service	3,850,005	3,850,655	3,847,355	2,639,028	3,847,605	0.01%
Projects	22,294,292	22,776,703	29,800,000	110,000	14,028,290	(52.93%)
TOTALS	26,502,318	26,944,791	33,758,605	2,750,128	17,937,145	(46.87%)
Total Revenues Over/(Under) Expenses	(17,940,680)	(15,154,607)	(25,129,945)	7,079,872	(7,208,485)	
Beginning Fund Equity	64,700,597	46,759,917	31,605,310	31,605,310	38,685,182	
Ending Net Assets	46,759,917	31,605,310	6,475,365	38,685,182	31,476,697	

REVENUES

Special Assessment Revenue

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

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

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

Interest on Investments

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

Transfer from Marina Fund

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

EXPENSES

Salaries and Wages/Employee Benefits

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

Contractual Services

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

Debt Service

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

Carry Over Projects

Projected unexpended project balances, authorized in prior years

Projects

The Town-wide Underground Utility Project accounts for the project costs and associated assessments and borrowings for the project. During FY25, we expect to complete Phases 6 North and South. During FY25 work will continue on Phases 7 North, 7 South, and Phase 8. The entire project is expected to be completed in 2027.

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Underground Utilities Easement Acquisition Manager	0.000	1.000	1.000	0.000	0.000
Administrative Assistant (Part Time)	0.000	0.750	0.750	0.000	0.000
Underground Utilities Project Manager	1.000	0.000	0.000	0.000	0.000
	1.000	1.750	1.750	0.000	0.000





Debt Administration

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DEBT ADMINISTRATION

GENERAL OBLIGATION BONDS

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

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

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

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

REVENUE BONDS

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

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

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

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

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

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

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

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

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

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

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

LEGAL DEBT MARGIN

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

Preliminary Assessed Valuation	\$32,149,560,525
Legal Debt Margin:	
Debt Limitation - 5% of Assessed Value	\$1,607,478,026
Town Covenants:	
50% Non Ad Valorem Revenue	\$24,762,516
Non Self-Supporting Debt Service	\$9,250,183

DEBT SERVICE PAYMENTS

Principal payments are due on January 1, and interest payments are due on January 1 and July 1 of each year. The annual debt service requirements for the outstanding bonds through 2033 are contained in the table below.

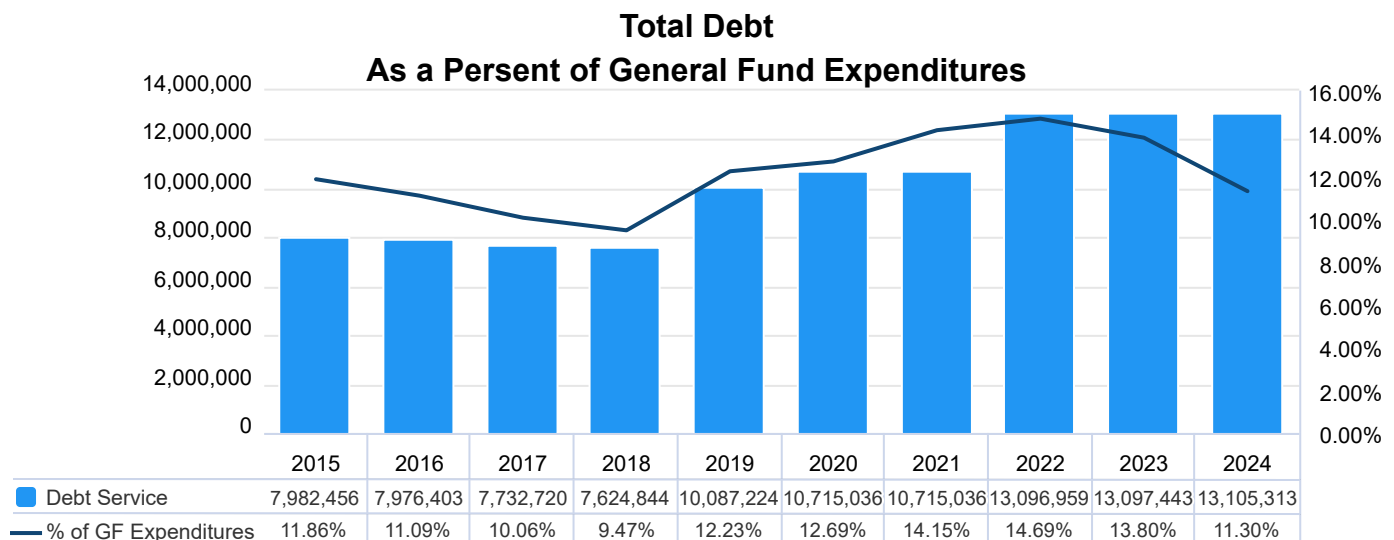
Fiscal Year	2015 Revenue Bond	2018A Revenue Bond ACIP-I	2018B Revenue Bond Worth Ave	2021 Revenue Bond	2021 Taxable Revenue Bond	2020 General Obligation Bond	2022 Revenue Bond	2023 General Obligation Bond	Total
2024	1,508,500	2,926,125	724,537	293,084	1,805,474	3,399,600	1,992,463	447,255	13,097,038
2025	1,506,750	2,930,000	722,687	293,365	1,809,162	3,399,350	1,996,244	447,755	13,105,313
2026	-	2,930,125	720,537	288,589	3,333,224	3,401,100	1,999,238	446,255	13,119,068
2027	-	2,926,500	713,888	288,754	3,342,099	3,399,600	1,996,500	449,255	13,116,596
2028	-	2,924,000	717,262	288,803	3,339,599	3,399,850	1,998,031	446,505	13,114,050
2029	-	2,927,250	714,513	293,677	3,330,912	3,401,600	2,003,719	448,255	13,119,926
2030	-	2,930,875	720,513	293,376	3,329,639	3,399,600	2,003,563	449,255	13,126,821
2031	-	2,924,875	715,263	292,959	3,329,416	3,398,850	2,007,563	449,505	13,118,431
2032	-	2,933,875	713,888	292,425	3,335,134	3,399,100	2,005,719	449,005	13,129,146
2033	-	2,943,400	723,263	291,775	3,342,058	3,400,100	2,008,031	447,505	13,156,132

DEBT SUMMARY

Outstanding debt as of September 30, 2024:

General Obligation Bonds	\$ 57,785,000
General Fund Pledge Obligations:	
Non-Ad Valorem Revenue Bonds	\$ 122,260,000
Total Gross Debt (18.6% of capacity)	\$ 180,045,000
<hr/>	
	Debt Ratios Per Capita
Population	9,207
Taxable Value	\$ 31,638,809,883 \$ 3,436,386
Total Gross Debt	\$ 180,045,000 \$ 19,555

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

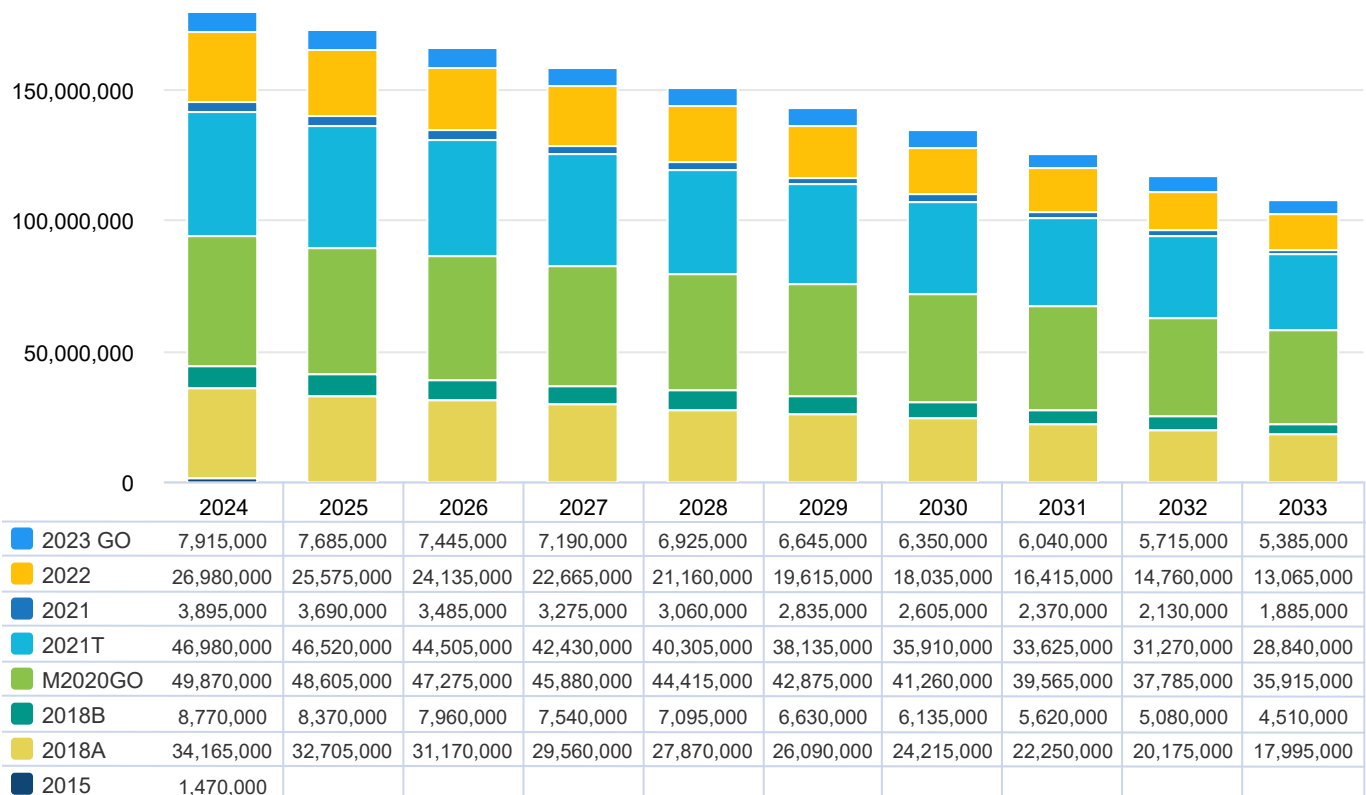


Principal Debt Outstanding FY2024 - FY2033

Fiscal Year	2015 Revenue Bond	2018A Revenue Bond ACIP-I	2018B Revenue Bond Worth Ave	2021 Revenue Bond	2021 Taxable Revenue Bond	2020 General Obligation Bond	2022 Revenue Bond	2023 General Obligation Bond	Total Debt Outstanding
2024	1,470,000	34,165,000	8,770,000	3,895,000	46,980,000	49,870,000	26,980,000	7,915,000	180,045,000
2025	-	32,705,000	8,370,000	3,690,000	46,520,000	48,605,000	25,575,000	7,685,000	173,150,000
2026	-	31,170,000	7,960,000	3,485,000	44,505,000	47,275,000	24,135,000	7,445,000	165,975,000
2027	-	29,560,000	7,540,000	3,275,000	42,430,000	45,880,000	22,665,000	7,190,000	158,540,000
2028	-	27,870,000	7,095,000	3,060,000	40,305,000	44,415,000	21,160,000	6,925,000	150,830,000
2029	-	26,090,000	6,630,000	2,835,000	38,135,000	42,875,000	19,615,000	6,645,000	142,825,000
2030	-	24,215,000	6,135,000	2,605,000	35,910,000	41,260,000	18,035,000	6,350,000	134,510,000
2031	-	22,250,000	5,620,000	2,370,000	33,625,000	39,565,000	16,415,000	6,040,000	125,885,000
2032	-	20,175,000	5,080,000	2,130,000	31,270,000	37,785,000	14,760,000	5,715,000	116,915,000
2033	-	17,995,000	4,510,000	1,885,000	28,840,000	35,915,000	13,065,000	5,385,000	107,595,000

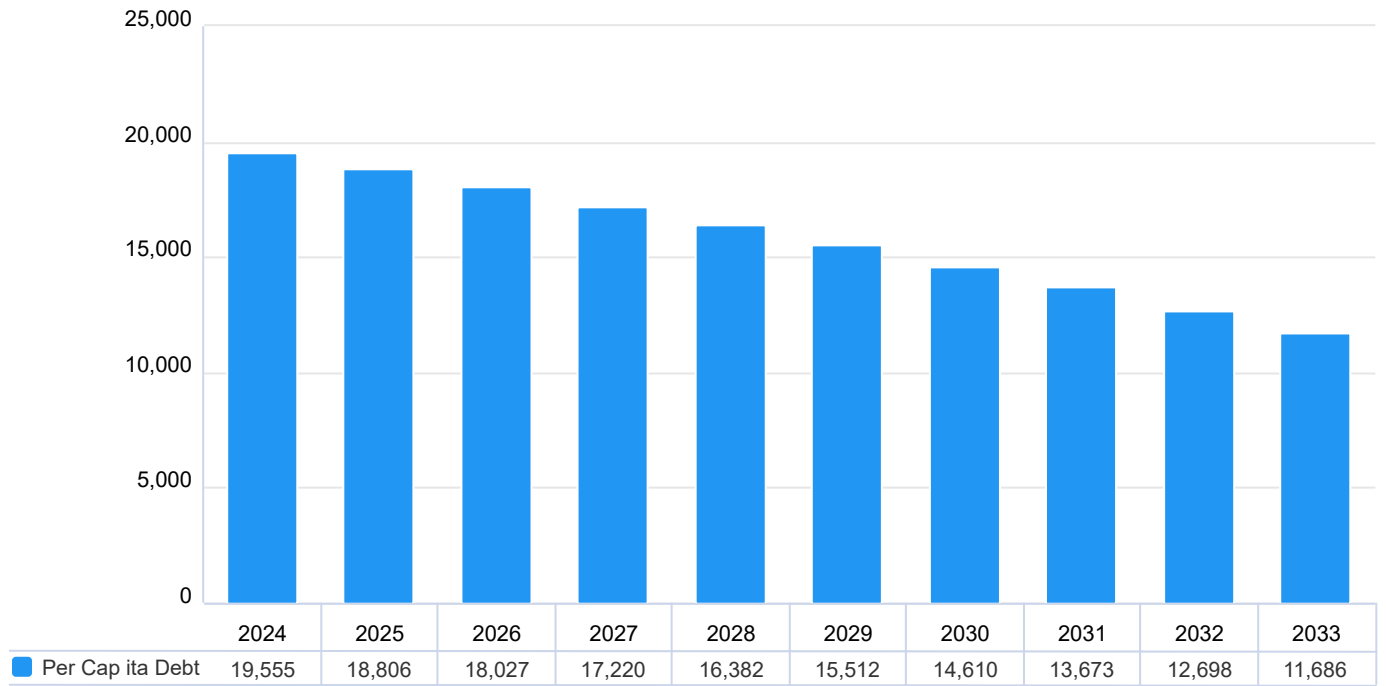
The chart below shows the total principal debt outstanding for FY24 through FY33

Principal Debt Outstanding



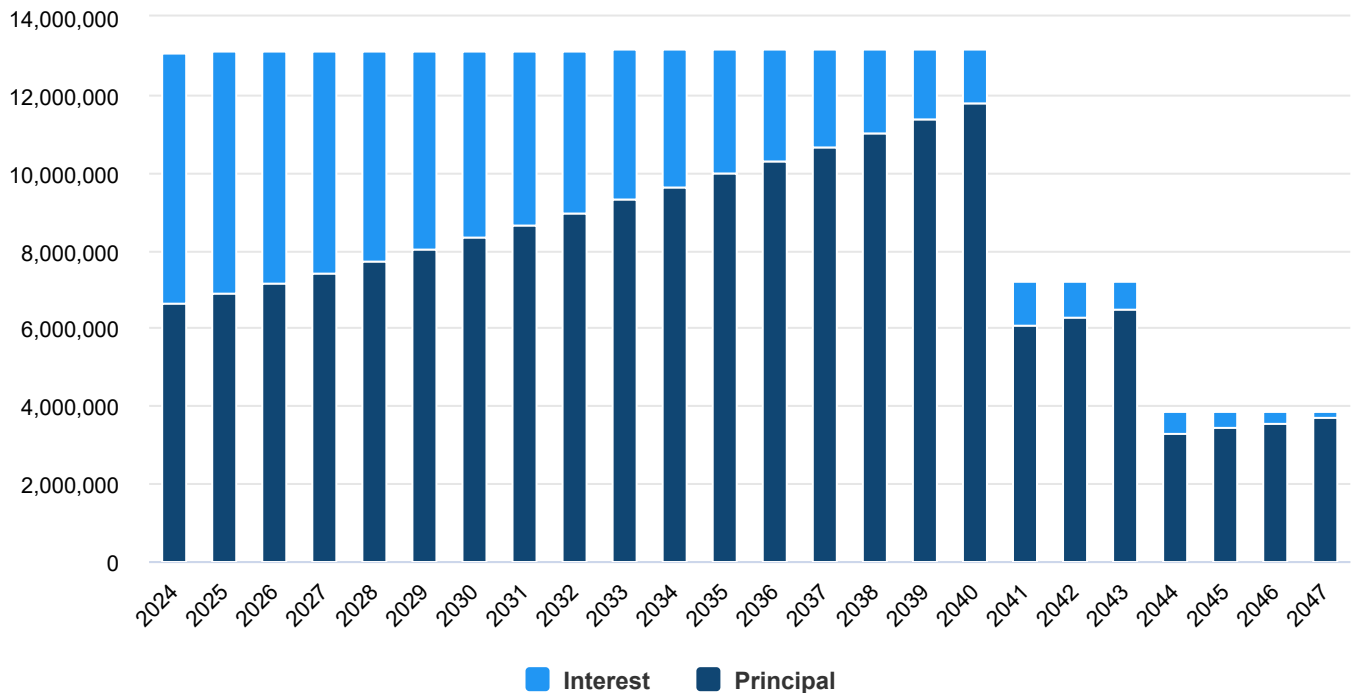
The chart below shows total outstanding debt per capita for FY24 through FY33.

Per Capita Debt



The forecasted total annual debt service through the life of all outstanding debt, broken down by principal and interest is shown on the chart below.

Debt Service Forecast



FUND 205: 2016A AND 2019 REVENUE BONDS

Revenue and Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Revenues						
Interest Earnings	4,455	21,480	20,000	20,000	17,500	(12.50%)
Transfer from General Fund	5,676,719	5,680,666	5,679,013	5,679,013	5,846,518	2.95%
Transfer from Par 3 Golf Course	191,100	187,426	188,207	188,207	183,999	(2.24%)
Transfer from Coastal Fund	508,958	509,135	508,463	508,463	508,760	0.06%
TOTALS	6,381,232	6,398,707	6,395,683	6,395,683	6,556,777	2.52%
Expenditures						
Debt Service Interest	3,400,040	3,254,665	3,103,183	3,103,183	2,944,277	(5.12%)
Debt Service Principal	3,135,000	3,280,000	3,430,000	3,430,000	3,595,000	4.81%
Other Expenses	3,500	2,250	10,000	4,000	10,000	-%
Contractual	7,500	7,500	7,500	7,500	7,500	-%
Transfer to CIP Fund	-	-	1,000,000	1,000,000	-	(100.00%)
TOTALS	6,546,040	6,544,415	7,550,683	7,544,683	6,556,777	(13.16%)
Total Revenues Over/(Under) Expenses	(164,808)	(145,708)	(1,155,000)	(1,149,000)	-	
Beginning Fund Equity	1,479,569	1,314,761	1,169,053	1,169,053	20,053	
Ending Net Assets	1,314,761	1,169,053	14,053	20,053	20,053	

REVENUES

Interest Earnings

Represents interest earned on reserves of fund

Transfer from General Fund

Debt service on 2016A/2019 Bond issues

Transfer from Par 3 Golf Course

Debt service on 2016A/2019 Bond issues

Transfer from Coastal Fund

Debt service on 2019 Bond issue

EXPENDITURES

Debt Service Interest/Principal

Represents the amount of interest/principal due on the 2016A and 2019 Revenue Bonds

Other Expenses

Represents amounts due for bond expenses

Contractual

Cost of debt software to manage outstanding debt and lease agreements

FUND 206: 2016B WORTH AVENUE REVENUE BOND

Revenue and Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Revenues						
Interest Earnings	1,361	11,938	-	5,426	-	-%
Non Ad Valorem Assessment Revenue	746,520	718,434	727,038	790,718	725,188	(0.25%)
TOTALS	747,881	730,372	727,038	796,144	725,188	(0.25%)
Expenses						
Debt Service Interest	357,113	346,013	334,538	334,538	322,688	(3.54%)
Debt Service Principal	365,000	375,000	390,000	390,000	400,000	2.56%
Other Expenses	2,250	3,750	2,500	1,500	2,500	-%
TOTALS	724,363	724,763	727,038	726,038	725,188	(0.25%)
Total Revenues Over/(Under) Expenses	23,518	5,609	-	70,106	-	
Beginning Fund Equity	173,503	197,022	202,631	202,631	272,737	
Ending Net Assets	197,022	202,631	202,631	272,737	272,737	

REVENUES

Interest Earnings

Represents interest earned on reserves of fund

Non Ad Valorem Assessment Revenue

Assessment for debt service

EXPENDITURES

Debt Service Interest/Principal

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

Other Expenses

Represents amounts due for bond expenses



Capital Funds

Town of Palm Beach / FY 2025 Proposed Annual Budget

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

Revenue and Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Revenues						
Transfer from General Fund (001)	8,428,200	9,371,020	10,308,122	10,308,122	11,308,122	9.70%
Transfer from Building Fund (405)	-	688,049	-	-	60,000	100.00%
Transfer from Debt Service Fund (205)	-	-	1,000,000	1,000,000	-	(100.00%)
Restricted - One Cent Sur Tax	812,286	904,621	500,000	500,000	500,000	-%
American Rescue Plan	85,896	1,687,709	-	-	-	-%
Donations	727,000	289,095	-	-	-	-%
Interest on Investments	(673,900)	917,249	500,000	2,500,000	2,000,000	300.00%
Cost Sharing/Interlocal Agreement	1,025,724	-	1,000,000	1,000,000	1,000,000	-%
TOTALS	10,405,206	13,857,744	13,308,122	15,308,122	14,868,122	11.72%
Expenses						
Projects	5,292,544	11,876,404	15,143,604	14,859,531	13,341,000	(11.90%)
Carry Over Reserves	-	-	23,063,692	-	27,334,060	18.52%
Contingency	-	-	328,590	-	-	(100.00%)
Transfer to TWUU Fund (122)	500,000	500,000	500,000	500,000	500,000	-%
TOTALS	5,792,544	12,376,404	39,035,886	15,359,531	41,175,060	5.48%
Total Revenues Over/(Under) Expenses	4,612,662	1,481,340	(25,727,764)	(51,409)	(26,306,938)	
Beginning Fund Equity	17,688,704	22,301,366	23,782,706	23,782,706	23,731,297	
Ending Net Assets	22,301,366	23,782,706	(1,945,058)	23,731,297	(2,575,641)	

REVENUES

Transfer from General Fund (001)

Annual Pay-As-You-Go funding transferred from the General Fund to the Capital Fund

Restricted One Cent Surtax

Voter approved surtax restricted for infrastructure projects

Interest on Investments

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

American Rescue Plan

Federal Aid to make investments in infrastructure

Interlocal Agreement

Revenue from residents for single-family expulsor station assessments and the city of West Palm Beach for water projects

EXPENSES

Projects

A detailed schedule of projects can be found on the following page

Carry Over Projects

Projected unexpended project balances, authorized in prior years

Contingency

Eliminated in FY25 - Contingency is included in individual projects

Transfer to Underground Utility Fund (122)

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

Pay-as-you-go Capital Improvement Plan FY2025 Budget

Item #	Location	Accumulated Project Budget through FY24	FY2024 Available Balance as of 6/7/24	FY2025 Budget	FY2026 Estimated	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2025- 2029 Total
Pavement Management									
	Town-Wide Paving Program	\$ 6,325,524	\$ 2,652,810		\$ 4,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 19,000,000
	Canopy Drainage (N. County Rd)	\$ 0	\$ 0						\$ -
	Crosswalk Improvements	\$ 1,000,000	\$ 973,852						\$ -
	Town-wide Sidewalk and Curb			\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000		\$ 1,200,000
	Mast Arm Replacements	\$ 116,155	\$ 8,164	\$ 1,000,000	\$ 1,000,000				\$ 2,000,000
	PHB Flashing Beacon @ Breakers/Via Bethesda								\$ -
	Ibis Way & Island Rd Briddges			\$ 200,000	\$ 1,800,000	\$ 150,000	\$ 1,500,000		\$ 3,650,000
Total Pavement Management		\$ 7,441,679	\$ 3,634,826	\$ -	\$ 5,500,000	\$ 8,100,000	\$ 5,450,000	\$ 6,800,000	\$ 25,850,000
Drainage System									
1	D-2 Palmo Way	\$ 396,370	\$ 290,319		\$ 450,000	\$ 5,000,000	\$ 5,000,000		\$ 10,450,000
2	D-3 Tangier Avenue	\$ 200,000	\$ 200,000	\$ 300,000		\$ 590,000	\$ 4,500,000		\$ 5,390,000
3	D-8 Country Club Road	\$ 1,675,683					\$ 1,215,000		\$ 1,215,000
4	D-12 Everglade Avenue	\$ 1,345,832	\$ 27,751						\$ -
5	D-17 Clarendon Avenue	\$ 179,786	\$ 125,000	\$ 6,750,000					\$ 6,750,000
6	Stormwater Pumpstation Condition Assessment	\$ 100,000					\$ 120,000		\$ 120,000
7	Resiliency Implementation			\$ 100,000		\$ 100,000			\$ 200,000
8	Seagreass Surveys - Stormwater	\$ 20,000	\$ 5,089						\$ -
9	Stormwater Pump/R&R	\$ 200,778	\$ 4,897	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000
10	Minor Drainage Improvements	\$ 350,000	\$ 121,740	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
11	Structural Upgrades			\$ 100,000	\$ 700,000	\$ 330,000	\$ 60,000		\$ 1,190,000
12	Fuel System Upgrades			\$ 80,000	\$ 500,000				\$ 580,000
13	Wet Well Light Upgrades			\$ 70,000	\$ 430,000				\$ 500,000
14	Pump Can Rehabilitation/Replacement			\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Total Drainage System		\$ 4,468,449	\$ 774,796	\$ 7,325,000	\$ 1,225,000	\$ 2,655,000	\$ 6,595,000	\$ 11,470,000	\$ 29,270,000
Sanitary Sewer System									
1	A-4 The Breakers	\$ 912,000	\$ 173,004						\$ -
2	A-5 Royal Poinciana Way (S of S-2)			\$ 2,500,000					\$ 2,500,000
3	A-6 Royal Palm Way/Intracoastal	\$ 2,490,802	\$ 36,134						\$ -
4	A-39 Phipps Park	\$ 1,847,250	\$ 1,602,402	\$ 298,000					\$ 298,000
5	A-41 Palm Beach Par 3 Golf Course				\$ 140,000	\$ 3,113,200			\$ 3,253,200
6	A-42 Bellaria Condominium	\$ 80,000	\$ 80,000	\$ 120,000	\$ 3,307,500				\$ 3,427,500
7	A-43 Atriums of Palm Beach	\$ 90,000	\$ 90,000	\$ 130,000	\$ 3,239,400				\$ 3,369,400
8	E-3 Garden Road (trail)						\$ 796,900		\$ 796,900
9	E-5 Country Club Drive	\$ 1,400,715	\$ 375,111						\$ -
10	E-6 Tangier Avenue	\$ 2,277,063	\$ 446,144						\$ -
11	E-7 North Lake Way (Next to D-4)			\$ 173,000	\$ 691,400				\$ 864,400
11	E-11 El Vedado Way			\$ 120,000			\$ 1,162,500		\$ 1,282,500
12	E-13 Clarendon Ave (Ejector Station)			\$ 350,000					\$ 350,000
12	E-19 Mar a Lago			\$ 190,000	\$ 740,000				\$ 930,000
12	S-2 Royal Poinciana Way (N of A-5)	\$ 100,000	\$ 71,262	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
13	Ejector Stations - 21 in Total		\$ 10,522	\$ 100,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 8,100,000
14	I and I Implementation	\$ 2,851,508	\$ 385,453	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
15	Wastewater Pumpstation Condition Assessment	\$ 180,000	\$ 4,900						\$ -

Pay-as-you-go Capital Improvement Plan (continued)
FY2025 Budget

Item #	Location	Accumulated Project Budget through FY24	FY2024 Available Balance as of 6/7/24	FY2025 Budget	FY2026 Estimated	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2025- 2029 Total
16	Resiliency Implementation		\$	100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
17	Wastewater Pump/R&R	\$ 110,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
18	Sanitary Sewer Air Release Valve R&R	\$ 100,000	\$ 94,162	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Total Sanitary Sewer System		\$ 12,439,338	\$ 3,369,093	\$ 3,926,000	\$ 6,823,900	\$ 6,504,400	\$ 5,498,200	\$ 4,344,400	\$ 27,096,900
Town Facilities									
1	Bradley Park Restrooms & Tea House						\$ 20,000	\$ 20,000	\$ 20,000
2	Central Fire Station / EOC	\$ 149,000	\$ 42,162		\$ 200,000		\$ 500,000	\$ 700,000	\$ 700,000
3	Phipps Ocean Park Lifeguard Building	\$ 150,000	\$ 56,972						\$ -
4	Pinewalk Transfer Station			\$ 35,000					\$ 35,000
5	Police Department	\$ 410,000	\$ 8,624		\$ 1,500,000		\$ 300,000	\$ 150,000	\$ 1,950,000
6	Public Works Facility	\$ 1,977,766	\$ 386,424				\$ 150,000	\$ 150,000	\$ 150,000
7	Skees Road Storage			\$ 280,000					\$ 280,000
8	Skees/Okeechobee Landfill		\$ 30,000	\$ 200,000					\$ 200,000
9	South Fire Station			\$ 300,000	\$ 2,270,000				\$ 2,570,000
10	Town Hall	\$ 21,552	\$ -		\$ 200,000		\$ 170,000	\$ 370,000	\$ 370,000
11	6th Street Facility/Old Purchasing					\$ 2,200,000			\$ 2,200,000
12	Royal Poinciana Way Median	\$ 200,000	\$ 56,380						\$ -
13	Central Fire Fuel Tank	\$ 2,914,698	\$ 473,830						\$ -
14	North Fire Station	\$ 17,596,769	\$ 1,205,069						\$ -
15	Midtown Beach Linear Park	\$ 470,000	\$ 80,000			\$ 80,000	\$ 3,000,000		\$ 3,080,000
16	Phipps Park Tennis Resurface and Fence Replacement	\$ 350,000	\$ 394,000						\$ -
17	Seaview Tennis and Recreation Center	\$ 13,397,523	\$ 78,356		\$ 135,000	\$ 150,000			\$ 285,000
Total Town Facilities		\$ 37,637,308	\$ 2,811,816	\$ 815,000	\$ 4,305,000	\$ 2,430,000	\$ 3,300,000	\$ 990,000	\$ 11,840,000
General Engineering Services			\$ 59,552	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Water Feasibility Study		\$ 696,330	\$ -	\$ 75,000					\$ 75,000
CIP Expenditures - Subtotal			\$ 10,650,084	\$ 12,341,000	\$ 18,053,900	\$ 19,889,400	\$ 21,043,200	\$ 23,804,400	\$ 95,131,900
Town Wide Undergrounding Transfer - Sales Tax			\$ 500,000	\$ 500,000					\$ 500,000
Water Main Improvements			\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Expenditures/Encumbrances to date			\$ 25,836,441						\$ -
CIP Expenditures			\$ 37,986,525	\$ 13,841,000	\$ 19,053,900	\$ 20,889,400	\$ 22,043,200	\$ 24,804,400	\$ 100,631,900

Pay-as-you-go Capital Improvement Plan (continued)
FY2025 Budget

Item #	Location	Accumulated Project Budget through FY24	FY2024 Available Balance as of 6/7/24	FY2025 Budget	FY2026 Estimated	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2025- 2029 Total
REVENUES									
	General Fund Transfer		\$ 10,308,122	\$ 11,308,122	\$ 12,500,000	\$ 13,500,000	\$ 14,500,000	\$ 15,000,000	\$ 66,808,122
	Transfer from Building Fund			\$ 60,000	\$ 834,000	\$ 440,000	\$ 60,000	\$ 194,000	\$ 1,588,000
	Transfer from Debt Service Fund		\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfer from Marina Fund		\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 6,000,000	\$ 12,000,000
	Water Main Improvements		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
	Grants		\$ 1,043,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Interest		\$ 2,500,000	\$ 2,000,000	\$ 1,250,000	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 5,250,000
	1 Cent Sales Tax		\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
	Capital Improvement Program Revenues		\$ 16,351,122	\$ 14,868,122	\$ 15,584,000	\$ 15,940,000	\$ 22,060,000	\$ 22,694,000	\$ 91,146,122
	Surplus/(Deficit)		\$ (21,635,403)	\$ 1,027,122	\$ (3,469,900)	\$ (4,949,400)	\$ 16,800	\$ (2,110,400)	\$ (9,485,778)
	Beginning Reserve Balance		\$ 23,782,707	\$ 2,147,304	\$ 3,174,426	\$ (295,474)	\$ (5,244,874)	\$ (5,228,074)	
	Ending Reserve Balance		\$ 2,147,304	\$ 3,174,426	\$ (295,474)	\$ (5,244,874)	\$ (5,228,074)	\$ (7,338,474)	

FUND 309: COASTAL MANAGEMENT FUND

MISSION:

The Town's Coastal Management Program implements beach and dune projects for erosion-control and storm protection, as adopted by Town Council, consistent with both the State Strategic Beach Management Plan and the Beach Management Agreement, through coordination with state and federal regulatory and advisory agencies. In addition, the Coastal Management Program includes the planning, development, and implementation of long-term coastal resiliency projects to maintain sustainable shorelines.

MAIN ACTIVITIES:

- ✦ Develop budget estimates for beach nourishment, dune restoration, erosion-control structures, and other coastal protection and coastal resiliency projects
- ✦ Plan, design, permit and oversee coastal construction projects
- ✦ Ensure state and federal permit required physical, biological, and sea turtle nesting monitoring obligations are met
- ✦ Prepare Town Council-appointed Shore Protection Board members to make informed decisions during regular public meetings and report their recommendations back to Town Council
- ✦ Perform contract administration with U.S. Army Corps of Engineers, consultants, and contractors
- ✦ Administer state grant agreements for project-related cost-sharing

Revenue and Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Revenues						
Trsfr from General Fund (001)	4,920,310	5,264,732	5,791,205	5,791,205	5,791,205	-%
Interest on Investments	(1,317,871)	1,176,144	700,000	2,000,000	1,500,000	114.29%
Grants/Local Revenue	456,765	3,230	1,853,847	57,080	10,876,950	486.72%
Miscellaneous Revenue	-	93,728	-	-	-	-%
TOTALS	4,059,204	6,537,834	8,345,052	7,848,285	18,168,155	117.71%
Expenses						
Projects	1,894,250	1,420,961	7,166,000	1,200,554	29,934,000	317.72%
Reserve for Projects	-	-	28,495,983	-	29,658,164	4.08%
Transfer to Debt Service	508,958	509,135	508,463	508,463	508,760	0.06%
Salaries and Wages	132,587	154,415	146,442	90,000	142,746	(2.52%)
Employee Benefits	54,304	55,766	57,157	54,115	62,115	8.67%
Contractual	11,757	60,357	68,433	39,834	23,050	(66.32%)
Commodities	505	968	6,700	2,720	8,200	22.39%
Capital Outlay	1,963	327	-	-	-	-%
TOTALS	2,604,325	2,201,930	36,449,178	1,895,686	60,337,036	65.54%
Total Revenues Over/(Under) Expenses	1,454,879	4,335,904	(28,104,126)	5,952,599	(42,168,881)	
Beginning Fund Equity	32,314,211	33,769,090	38,104,994	38,104,994	44,057,593	
Ending Net Assets	33,769,090	38,104,994	10,000,868	44,057,593	1,888,712	

REVENUES

Transfer from General Fund (001)

Represents money transferred from the General Fund for the Coastal Program.

Interest on Investments

Interest revenue is based on the financial market conditions and funds available for investments.

Grants/Local Revenue

FDEP/Federal Government reimbursement for beach projects.

EXPENSES

Projects

Reach 7/Phipps Ocean Park Beach Nourishment Project is currently planned for FY2024, this fiscal year. Preparations are underway for major rehabilitation of the Mid-Town seawall in FY2027. FY2025 budget includes a sand search, resiliency projects, and the required physical, biological, and sea turtle nesting monitoring.

Carry Over Projects

Unexpended project balances to be carried over in FY2025.

Transfer to Debt Services

Principal and interest repayment on 2013 debt issue continues into FY2025 and remains consistent with FY2024.

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 FY2025 budget includes a COLA and pay for performance increases.

Employee Benefits

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

Contractual

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

Commodities

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Coastal Program Manager	1.000	1.000	1.000	1.000	1.000
	1.000	1.000	1.000	1.000	1.000

Coastal Management Program Proposed FY 2025 Budget and 10 Year Plan

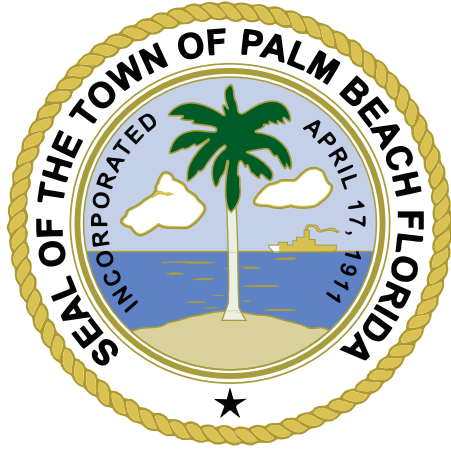
Project Name		FY2024 Available Balance as of 6/14/24	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
EXPENDITURES												
ANNUAL PROGRAM ACTIVITIES												
1	Coastal Management Program Operating Expenses		\$ 230,028	\$ 236,929	\$ 244,037	\$ 251,358	\$ 258,899	\$ 266,665	\$ 274,665	\$ 282,905	\$ 291,393	\$ 300,134
2	BMA Physical Monitoring (BMA Required)		\$ 191,000	\$ 195,000	\$ 199,000	\$ 203,000	\$ 209,000	\$ 213,000	\$ 219,000	\$ 226,000	\$ 233,000	\$ 233,000
3	Annual Sediment Report (BMA Required)	\$ 205,000	\$ 59,000	\$ 60,000	\$ 63,000	\$ 65,000	\$ 67,000	\$ 68,000	\$ 70,000	\$ 72,000	\$ 74,000	\$ 74,000
4	Apply And Update Islandwide Sediment Transport Analysis		\$ 27,000	\$ 28,000	\$ 29,000	\$ 30,000	\$ 30,000	\$ 31,000	\$ 32,000	\$ 33,000	\$ 34,000	\$ 34,000
5	BMA Sea Turtle Nesting Monitoring (BMA Required)	\$ 21,708	\$ 274,000	\$ 283,000	\$ 291,000	\$ 299,000	\$ 308,000	\$ 318,000	\$ 327,000	\$ 337,000	\$ 347,000	\$ 347,000
6	BMA Biological Monitoring (BMA Required)	\$ 259,973	\$ 261,000	\$ 269,000	\$ 277,000	\$ 285,000	\$ 291,000	\$ 297,000	\$ 306,000	\$ 315,000	\$ 324,000	\$ 324,000
7	BMA Beach Tilling (Reaches 1, 2, 3, 4, And 7)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
8	BMA Escarpment Removal (Reaches 1, 2, 3, 4, And 7)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
9	Flooding And Climate Change	\$ 588,180	\$ 300,000	\$ 309,000	\$ 319,000	\$ 328,000	\$ 338,000	\$ 348,000	\$ 358,000	\$ 369,000	\$ 380,000	\$ 380,000
10	Water Level Monitoring		\$ 35,000	\$ 36,000	\$ 37,000	\$ 38,000	\$ 39,000	\$ 41,000	\$ 42,000	\$ 43,000	\$ 44,000	\$ 44,000
11	Lobbying	\$ 14,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
12	Dune Vegetation Maintenance	\$ 291,692	\$ 53,000	\$ 55,000	\$ 58,000	\$ 61,000	\$ 64,000	\$ 67,000	\$ 70,000	\$ 74,000	\$ 78,000	\$ 78,000
13	General Coastal Engineering		\$ 200,000	\$ 69,000	\$ 70,000	\$ 72,000	\$ 74,000	\$ 75,000	\$ 77,000	\$ 79,000	\$ 81,000	\$ 81,000
14	Annual Debt Service Payment		\$ 508,760	\$ 511,417	\$ 512,778	\$ 512,395	\$ 511,062	\$ 510,867	\$ 510,832	\$ 511,710	\$ 512,772	\$ 512,562
15	Beach Cleaning (Public Beaches)	\$ 108,940	\$ 200,000	\$ 200,000	\$ 200,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000
16	Public Communication		\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Annual Program Activities Subtotal	\$ 1,509,493	\$ 2,513,788	\$ 2,392,346	\$ 2,439,815	\$ 2,514,753	\$ 2,559,961	\$ 2,605,532	\$ 2,656,497	\$ 2,712,615	\$ 2,769,165	\$ 2,777,696
PLANNED PROJECTS												
1	Townwide: Seawall/Non-Structural Inventory Assessment & Analysis	\$ 1,116,000	\$ 1,116,000	\$ -	\$ 143,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Townwide: Seawall Replacement/ Last Line of Defense Rehabilitation	\$ 5,000,000	\$ 3,868,022	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
3	Townwide: Bulkhead Repairs											
4	Townwide: Groin Assessment	\$ 70,000	\$ 70,000	\$ -	\$ 86,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Regional Sand Needs/Sand Search	\$ 1,950,000	\$ 256,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Inlet: Sand Transfer Plant Maintenance	\$ 37,606	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000

Coastal Management Program Proposed FY 2025 Budget and 10 Year Plan (continued)

Project Name		FY2024 Available Balance as of 6/14/24	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
7 Inlet: Sand Transfer Plant Repairs	\$ 1,774,919	\$ 1,675,619	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Inlet: Sand Forepassing			\$ 385,000	\$ 742,000	\$ -	\$ 787,000	\$ -	\$ 803,000	\$ -	\$ 819,000	\$ -	\$ -
9 Bradley Park Bulkhead Replacement			\$ -	\$ -	\$ 600,000	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Mid-Town Beach Renourishment Engineering/Permitting			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Mid-Town Beach Renourishment Construction	\$ 3,000,000	\$ 2,691,485	\$ -	\$ -	\$ -	\$ 22,000,000	\$ -	\$ -	\$ -	\$ 1,400,000	\$ -	\$ -
12 Mid-Town Groin Replacement	\$ 3,000,000	\$ 2,886,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Mid-Town Seawall Replacement	\$ 11,500,000	\$ 11,473,009	\$ -	\$ -	\$ 10,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Mid-Town Temporary Dune			\$ -	\$ -	\$ 430,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Mid-Town Mitigation - Coral Nursery/Transplantation (Regulatory Required)			\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
16 Mid-Town Mitigation - Artificial Reef Construction [*Carryover from FY 16]	\$ 5,840,942	\$ 5,479,836	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Reach 7: Phipps Nourishment Engineering/Permitting			\$ 414,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 Reach 7: Phipps Ocean Park/Reach 7 Beach Nourishment Construction			\$ 23,350,000	\$ -	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 27,600,000	\$ -	\$ -
19 Reach 8: South End Palm Beach Restoration Permitting			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Reach 8: Construction Access Easement and Site Restoration			\$ 80,000	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -
21 Reach 8: Dune/Beach Construct Concurrently with Mid-Town or Phipps			\$ 2,950,000	\$ -	\$ -	\$ 3,100,000	\$ -	\$ -	\$ -	\$ 3,500,000	\$ -	\$ -
22 Reach 8: Biological Monitoring (Non-BMA, Regulatory Required)		\$ 87,110	\$ 66,000	\$ 68,000	\$ 70,000	\$ 72,000	\$ 74,000	\$ 75,000	\$ 77,000	\$ 79,000	\$ 81,000	\$ 81,000
23 Reach 8: Project Engineering Report (Non-BMA, Regulatory Required)			\$ 14,000	\$ 14,000	\$ 15,000	\$ 16,000	\$ 16,000	\$ 17,000	\$ 18,000	\$ 18,000	\$ 19,000	\$ 19,000
24 Reach 8: Beach Tilling (Non-BMA, Regulatory Required)			\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
25 Reach 8: Escarpment Removal (Non-BMA, Regulatory Required)			\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
26 Expenditures/Encumbrances to Date		\$ 5,641,756										
Planned Projects Subtotal		\$ 35,283,152	\$ 29,934,000	\$ 2,528,000	\$ 13,240,000	\$ 38,480,000	\$ 1,315,000	\$ 2,120,000	\$ 1,320,000	\$ 34,721,000	\$ 1,325,000	\$ 1,325,000
TOTALS		\$ 36,792,645	\$ 32,447,788	\$ 4,920,346	\$ 15,679,815	\$ 40,994,753	\$ 3,874,961	\$ 4,725,532	\$ 3,976,497	\$ 37,433,615	\$ 4,094,165	\$ 4,102,696

Coastal Management Program Proposed FY 2025 Budget and 10 Year Plan (continued)

Source	Outlook										
	FY2024 Estimated	FY2025 Estimated	FY2026 Estimated	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2030 Estimated	FY2031 Estimated	FY2032 Estimated	FY2033 Estimated	FY2034 Estimated
REVENUES											
General Fund Transfer	\$ 5,791,205	\$ 5,791,205	\$ 6,370,326	\$ 7,007,358	\$ 7,708,094	\$ 8,478,903	\$ 9,326,794	\$ 10,259,473	\$ 11,285,420	\$ 12,413,962	\$ 13,655,358
County		\$ 4,670,000	\$ -	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ 5,520,000	\$ -	\$ -
State portion of FEMA projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State		\$ 10,876,950	\$ 637,230	\$ 655,650	\$ 2,350,320	\$ 691,350	\$ 707,880	\$ 728,550	\$ 12,879,330	\$ 772,500	\$ 772,500
Federal	\$ 93,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEMA (including Mid-Town, Phipps, and Reach 8)		\$ 5,330,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 1,300,000	\$ 700,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Grants Receivable	\$ 4,691,595										
TOTALS	\$11,876,528	\$27,369,069	\$ 7,607,556	\$ 8,263,008	\$ 10,898,414	\$ 9,770,253	\$ 10,634,674	\$ 11,588,023	\$ 30,284,750	\$ 13,786,462	\$ 15,027,858
NET ANNUAL COST											
	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)
Surplus/Deficit	\$ (24,916,118)	\$ (5,078,719)	\$ 2,687,210	\$ (7,416,807)	\$ (30,096,339)	\$ 5,895,293	\$ 5,909,141	\$ 7,611,525	\$ (7,148,865)	\$ 9,692,298	\$ 10,925,162
FUND BALANCE											
Fund Balance 10/1	\$38,104,995	\$13,188,877	\$ 8,110,158	\$10,797,368	\$ 3,380,561	\$ (26,715,778)	\$ (20,820,485)	\$ (14,911,344)	\$ (7,299,818)	\$ (14,448,684)	\$ (4,756,386)
Fund Balance 9/30	\$13,188,877	\$ 8,110,158	\$ 10,797,368	\$ 3,380,561	\$ (26,715,778)	\$ (20,820,485)	\$ (14,911,344)	\$ (7,299,818)	\$ (14,448,684)	\$ (4,756,386)	\$ 6,168,776



FUND 311: WORTH AVENUE MAINTENANCE FUND

Revenue and Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Revenues						
Special Assessment Revenue	282,500	389,540	478,027	450,000	408,558	(14.53%)
Interest on Investments	1,129	6,324	1,000	3,000	1,000	-%
Donations/Miscellaneous	5,000	5,000	5,000	5,000	5,000	-%
TOTALS	288,629	400,865	484,027	458,000	414,558	(14.35%)
Expenses						
Maintenance Costs	367,641	333,046	604,027	600,000	414,558	(31.37%)
TOTALS	367,641	333,046	604,027	600,000	414,558	(31.37%)
Total Revenues Over/(Under) Expenses	(79,012)	67,818	(120,000)	(142,000)	-	
Beginning Fund Equity	246,291	167,279	235,097	235,097	93,097	
Ending Net Assets	167,279	235,097	115,097	93,097	93,097	

REVENUES

Special Assessment Revenue

Non Ad Valorem revenue collected from property owners for Worth Avenue special assessments

Interest on Investments

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

Donations/Miscellaneous

Represents donations received for Worth Avenue maintenance

EXPENSES

Maintenance Costs

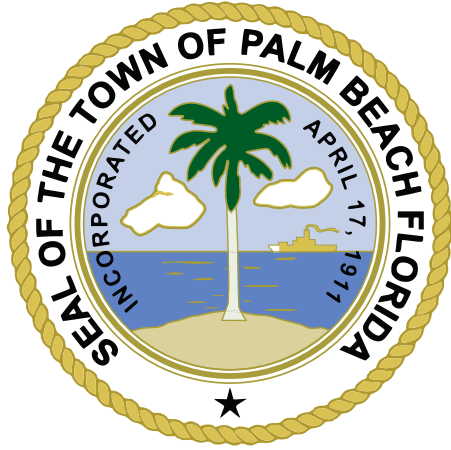
Annual maintenance costs for Worth Avenue. Also included are expenses required for the preparation of the annual assessment





Enterprise Funds

Town of Palm Beach / FY 2025 Proposed Annual Budget





Marina Enterprise Fund

Town of Palm Beach / FY 2025 Proposed Annual Budget



TOWN OF PALM BEACH

Town Marina

MEMORANDUM

TO: Kirk W. Blouin, Town Manager
 FROM: Carolyn Stone, Deputy Town Manager
 SUBJECT: FY2025 Town Marina Budget Highlights
 DATE: April 8, 2024

The following document highlights the Town Marina budget. This memo contains comparisons between FY2024 and FY2025 proposed revenue and fee schedules and an overall budget-to-budget comparison for quick review. In addition, it includes a narrative as to any substantive departures from budgeted amounts and actuals.

Town Marina

Budget

FY2025 Requested: \$3,476,198
FY2024 Approved: \$3,633,862

This represents a decrease of 4.3%, \$157,664. The majority of this decrease is tied to the projected reduction in annual lease revenue, which will result in an estimated decrease for the State of Florida Submerged Land Lease.

Revenue

FY2025 Proposed: \$14,693,000
FY2024 Approved: \$15,932,000

This represents a decrease of 8%, \$1,239,000

Notable Budget Changes

Salaries

- ▶ 5.7% increase totaling \$25,913.
 - Marina Manager; Dockmaster; Office Manager; Facilities Maintenance Worker; 0.1 Administrative Assistant; 0.1 Assistant Director of Recreation; 0.25 Deputy Town Manager; 0.1 Recreation Facilities Maintenance Supervisor.
 - Compensated Absence: Increase by 92%: \$1,200 due to purchase of vacation time by employees

Benefits

- ▶ 14.5% increase, \$30,226
 - Increase due to retirement contributions \$13,925; group fixed insurance \$11,548; and salaries/wages longevity \$4,450

- 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 (FY25 Requested: \$2,698,859; FY24 Approved: \$2,914,704)

- ▶ 7.4% overall decrease: \$215,845
 - Other Contracted Service: decrease 5.3%: \$17,640
 - Decrease due to contractual labor costs for security and dock attendants.
 - Rental and Leases: decrease 21%: \$208,000
 - Cost associated with submerged land lease. These fees are collected in the lease and passed through as an expense to the State. The higher the revenue for the marina, the more it is due to the State.
 - Calculated as a percentage of 6% of annual dockage revenue plus a base fee.
 - Generally based upon the previous year's revenue, with a base of \$137,000
 - Building Maintenance: increase of 258.5%: \$13,700
 - Non-warranty repairs and general upkeep.

Depreciation

- ▶ 17% overall decrease, \$4,181
 - Includes annual depreciation equipment depreciation

Town Marina FY2025 Revenue Projection
FY2024 to FY2025 Budget-to-Budget Comparison for the Town Marina

Program Revenue	FY2024 Budget	FY2024 Estimated	FY2025 Proposed	FY24/25 Difference \$	FY24/25 Difference %
(509) Marina Enterprise Fund	\$ 15,932,000	\$ 14,738,360	\$ 14,693,000	-\$1,239,000	-7.8%

Program Operating Expenses	FY2024 Budget	FY2024 Estimated	FY2025 Proposed	FY24/25 Difference \$	FY24/25 Variance %
(509) Marina Enterprise Fund	\$ 3,633,862	\$ 3,010,630	\$ 3,476,198	-\$157,664	-4.3%

Operating Cost Recovery Estimates

Program Area	FY2024 Budget	FY2024 Estimated	FY2025 Proposed
(509) Marina Enterprise Fund	438.40%	489.50%	422.70%

Account Number	Account Description	FY2024 Anticipated Amount	FY2025 Proposed Amount
401.344.220	Annual Slip Rental	9,554,732	9,850,000
401.344.230	Transient Slip Rental	3,565,952	3,670,000
401.344.240	Electricity	650,000	650,000
401.344.250	Waiting List Application Fee	20,000	20,000
401.361.120	Fmivt Interest	250,000	-
401.369.200	Merchandise	3,000	3,000
TOTAL		14,043,684	14,193,000

2025 Marina Rates

Includes FY25 proposed rates for Town of Palm Beach Marina and current rates

ANNUAL LEASE (December 1 - November 30)																		
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295	
FY2025 Proposed	\$ 2.65	\$ 2.65	\$ 2.90	\$ 2.90	\$ 2.90	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.65	\$ 4.65	\$ 5.00	\$ 5.25	\$ 5.25	\$ 5.25	\$ 5.25	
FY2024 Approved	\$ 2.65	\$ 2.65	\$ 2.90	\$ 2.90	\$ 2.90	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.65	\$ 4.65	\$ 5.00	\$ 5.25	\$ 5.25	\$ 5.25	\$ 5.25	

TRANSIENT WINTER DAILY (October 1 - May 31)																		
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295	
FY2025 Proposed	\$ 6.30	\$ 6.30	\$ 7.25	\$ 7.25	\$ 7.25	\$ 9.80	\$ 9.80	\$ 9.80	\$ 9.80	\$ 9.80	\$ 10.75	\$ 10.75	\$ 11.90	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	
FY2024 Approved	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 8.25	\$ 8.25	\$ 9.75	\$ 9.75	\$ 9.75	\$ 9.75	\$ 9.75	

TRANSIENT WINTER MONTHLY (October 1 - May 31)																		
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295	
FY2025 Proposed	\$ 5.05	\$ 5.05	\$ 5.80	\$ 5.80	\$ 5.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 8.60	\$ 8.60	\$ 9.50	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	
FY2024 Approved	\$ 4.75	\$ 4.75	\$ 4.75	\$ 4.75	\$ 4.75	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 6.85	\$ 6.85	\$ 7.90	\$ 7.90	\$ 7.90	\$ 7.90	\$ 7.90	

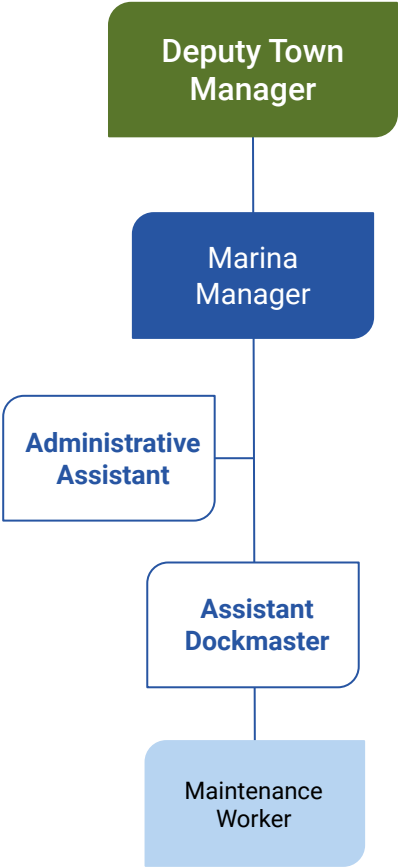
TRANSIENT SUMMER DAILY (June 1 - September 30)																		
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295	
FY2025 Proposed	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 4.25	\$ 4.25	\$ 5.50	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75	
FY2024 Approved	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 4.25	\$ 4.25	\$ 5.50	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75	

TRANSIENT SUMMER MONTHLY (June 1 - September)																		
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295	
FY2025 Proposed	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 3.45	\$ 3.45	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	
FY2024 Approved	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 3.45	\$ 3.45	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	

Electricity Rates

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

MARINA ENTERPRISE FUND ORGANIZATIONAL CHART

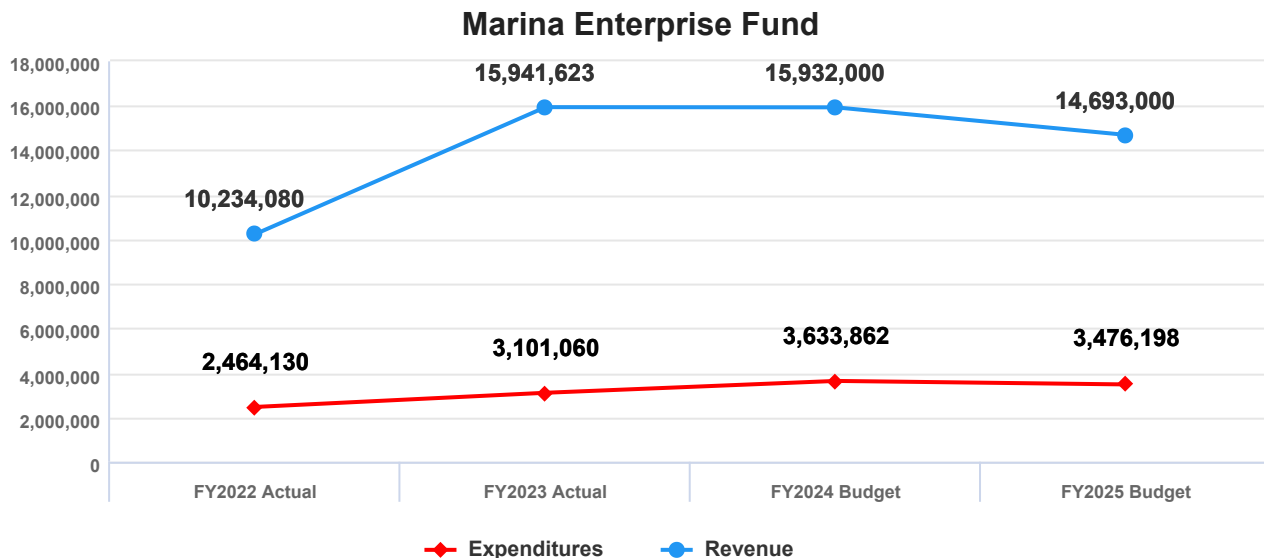


FUND 401: MARINA ENTERPRISE FUND

The only public facility of its kind in the area, a classic dating from the 1940s, The Town of Palm Beach Marina reopened after an extensive \$36 million renovation in Fall 2021. It is designed to fit in with the desirable, historic Palm Beach community, with coveted berths ranging in size from 60'-294' for residents and visitors alike. The Marina's location near both the island's fashionable Worth Avenue shopping district and the commercial downtown of West Palm Beach, makes it a perfect boater's destination.

The 84- slips will be leased annually, monthly or daily. The marina property will offer a variety of amenities - three dock buildings, electrical service panels for all vessels, freshwater, Wi-Fi, Captain's lounge and showers, sewage pump-out systems, and 7 day a week security with surveillance cameras.

The Dockmaster is responsible for daily operations, supervision of employees (Town and contractual), slip assignments, safety, and revenue collection in accordance with established policies, with assistance from the Assistant Dockmaster, Administrative Assistant and Dock Attendants and Dock Hands. A Marina Maintenance worker provides routine maintenance services and in-house repairs.



FUND 401: MARINA ENTERPRISE FUND

Revenue and Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Revenues							
Annual/Seasonal Leases	6,187,165	11,202,114	13,262,000	13,262,000	9,555,000	9,850,000	(25.73%)
Transient Rental	3,803,573	3,235,785	1,750,000	1,750,000	3,560,000	3,670,000	109.71%
Electricity	497,913	683,447	650,000	650,000	650,000	650,000	-%
Waiting List Applic Fee	-	70,000	-	-	20,000	20,000	100.00%
Merchandise	-	-	20,000	20,000	3,000	3,000	(85.00%)
Interest Earnings	(256,291)	749,916	250,000	250,000	950,000	500,000	100.00%
Sales Tax Commissions	360	360	-	-	360	-	-%
Miscellaneous Revenue	1,360	(⁽⁰⁾)	-	-	-	-	-%
TOTALS	10,234,080	15,941,623	15,932,000	15,932,000	14,738,360	14,693,000	(7.78%)
Expenses							
Salaries and Wages	331,246	390,247	457,400	457,400	407,500	485,714	6.19%
Employee Benefits	189,419	189,126	208,058	208,058	202,454	237,924	14.35%
Contractual	1,896,110	2,467,490	2,914,704	2,983,331	2,377,320	2,698,859	(7.41%)
Commodities	47,355	54,197	53,700	55,250	23,356	53,700	-%
TOTALS	2,464,130	3,101,060	3,633,862	3,704,039	3,010,630	3,476,198	(4.34%)
Over/(Under) Expenses	7,769,950	12,840,563	12,298,138	12,227,961	11,727,730	11,216,802	
Depreciation	(1,650,358)	(1,800,390)	(1,723,069)	(1,723,069)	(1,723,069)	(1,718,888)	
Capital Expenses	(4,761,696)	(43,323)	(81,725)	(84,393)	-	(48,125)	
Reclass to Capital Assets	4,761,696	-	-	-	-	-	
Contingency	-	-	(185,883)	(185,883)	-	(173,680)	
Transfer to General Fund	(511,665)	(620,465)	(1,096,000)	(1,096,000)	(1,096,000)	(1,109,000)	
Transfer to TWUU Fund	(2,600,000)	(2,600,000)	(4,100,000)	(4,100,000)	(4,100,000)	(6,000,000)	
Pension/OPEB Expense	(406,926)	(33,993)	-	-	-	-	
Debt Service Costs	(677,043)	(675,006)	(1,992,463)	(1,992,463)	(1,992,463)	(1,996,244)	
M & I Reserve (1% Revenue)	-	-	(158,217)	(158,217)	(158,217)	(141,930)	
Total Revenues Over/(Under)	1,923,958	7,067,386	2,960,781	2,887,936	2,657,981	28,936	
Expenses							
Beginning Net Assets	12,006,656	13,930,615	20,998,001	20,998,001	20,998,001	23,655,982	
Ending Net Assets	13,930,615	20,998,001	23,958,782	23,885,937	23,655,982	23,684,917	

FUND 401: MARINA ENTERPRISE FUND

REVENUES

Annual Leases

Revenue from vessels under an annual lease at the Town Marina

Transient Rental

Revenue from transient vessels (those staying on a daily or monthly rate without a long-term lease)

Electricity/Utilities

Use of electricity/utilities by dock customers invoiced based upon usage

Sales Tax Commissions

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

EXPENSES

Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2025 budget includes a lump sum COLA increase and pay for performance increases.

Employee Benefits

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

Contractual

Costs include electrical costs, 7 day-a-week security, the payment to the state for the Sovereign Submerged Lands Lease (based on the previous year's revenue), contractual labor (Dock Attendants/Hands), water, and the ongoing international marketing and re-branding campaign.

Commodities

Costs include re-stocking office supplies, equipment supplies (non-warranty pumping station parts, compactor maintenance/repair/parts), dock cart replacements and parts, janitorial and cleaning supplies, staff uniforms.

FUND 401: MARINA ENTERPRISE FUND

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Deputy Town Manager	0.000	0.000	0.000	0.250	0.250
Assistant Town Manager	0.000	0.250	0.250	0.000	0.000
Marina Manager	0.000	0.000	0.000	1.000	1.000
Assistant Director of Recreation	0.100	0.100	0.100	0.100	0.100
Dockmaster	1.000	1.000	1.000	1.000	1.000
Office Manager	0.000	0.000	0.000	0.000	1.000
Administrative Assistant	0.100	1.100	1.100	1.100	0.100
Facilities Maintenance Worker	0.000	1.000	1.000	1.000	1.000
Recreation Facilities Maintenance Supervisor	0.000	0.100	0.100	0.100	0.100
Assistant Dockmaster	0.000	1.000	1.000	0.000	0.000
Director of Business Development and Operations	0.250	0.000	0.000	0.000	0.000
Public Works Employees	0.018	0.000	0.000	0.000	0.000
Recreation Supervisor	0.100	0.000	0.000	0.000	0.000
Dock Attendant (Part Time)	1.500	0.000	0.000	1.125	1.125
	3.068	4.550	4.550	5.675	5.675

FUND 401: MARINA ENTERPRISE FUND

Marina Budget Forecast
Plan FY24 - FY34

Marina Income	FY2024 Proposed	FY2025 Proposed	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Annual/Seasonal Lease Revenue	13,262,000	9,850,000	10,145,500	10,449,865	10,763,361	11,086,262	11,418,850	11,761,415	12,114,258	12,477,685	12,852,016
Transient Rental	1,750,000	3,670,000	3,780,100	3,893,503	4,010,308	4,130,617	4,254,536	4,382,172	4,513,637	4,649,046	4,788,518
Sub-Total Dockage revenues	15,012,000	13,520,000	13,925,600	14,343,368	14,773,669	15,216,879	15,673,385	16,143,587	16,627,895	17,126,732	17,640,533
Utility Reimbursement	650,000	650,000	663,000	676,260	689,785	703,581	717,653	732,006	746,646	761,579	776,810
Investment Income	250,000	250,000	261,053	428,502	486,596	585,856	695,823	811,151	932,147	1,058,880	1,191,725
Merchandise	20,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	20,000
TOTAL REVENUE	15,932,000	14,440,000	14,859,653	15,458,130	15,960,050	16,516,316	17,096,861	17,696,744	18,316,687	18,957,190	19,629,069
Marina Expenses											
Salaries and Wages	456,924	483,313	502,646	522,751	543,661	565,408	588,024	611,545	636,007	661,447	687,905
Employee Benefits	206,490	238,284	277,966	286,701	295,812	305,318	315,236	325,586	336,388	347,663	359,432
Contractual Costs	2,914,704	2,698,859	3,014,536	3,102,819	3,194,100	3,288,508	3,386,173	3,487,237	3,591,849	3,700,168	3,812,365
Commodities	53,700	53,700	55,601	57,574	59,620	61,745	63,950	66,238	68,614	71,080	73,641
Total Marina Operating Expenses	3,631,818	3,474,156	3,850,749	3,969,845	4,093,193	4,220,979	4,353,383	4,490,606	4,632,858	4,780,358	4,933,343
FTE Count	4.550	4.550	4.550	4.550	4.550	4.550	4.550	4.550	4.550	4.550	4.550
Net Income from Operations	12,300,182	10,965,844	11,008,904	11,488,285	11,866,856	12,295,337	12,743,478	13,206,137	13,683,829	14,176,832	14,695,726
Other Non Operating Expenses											
Capital Expense	81,725	48,125	250,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Debt Service	1,992,463	1,996,244	1,996,244	1,999,238	1,996,500	1,998,031	2,003,719	2,003,563	2,007,563	2,005,719	2,008,031
Depreciation Reserve	1,723,069	1,718,888	1,776,009	1,776,009	1,776,009	1,776,009	1,776,009	1,776,009	1,776,009	1,776,009	1,776,009
Contingency	185,883	173,708	192,537	198,492	204,660	211,049	217,669	224,530	231,643	239,018	246,667
Maintenance and Improvement Reserve 1% of Revenue	156,820	141,900	145,986	150,296	154,735	159,305	164,010	168,856	173,845	178,983	184,373
Transfer to General Fund for Cost Allocation	1,096,000	1,109,000	1,142,270	1,176,538	1,211,834	1,248,189	1,285,635	1,324,204	1,363,930	1,404,848	1,446,993
Transfer to TWUU Fund	4,100,000	5,500,000	5,500,000	6,000,000	-	-	-	-	-	-	-
Transfer to Capital Fund	-	-	-	-	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000

FUND 401: MARINA ENTERPRISE FUND

Marina Budget Forecast
Plan FY24 - FY34

Marina Income	FY2024 Budget	FY2025 Proposed	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Total Non Operating Expenses	9,331,668	10,687,865	11,003,046	11,350,574	7,893,737	7,942,583	7,997,042	8,047,162	8,102,990	8,154,577	5,712,074
Net Income Including all Operating and Non Operating Marina Expenses	2,968,514	277,979	5,858	137,711	3,973,119	4,352,755	4,746,435	5,158,975	5,580,838	6,022,255	8,983,652
Beginning Unrestricted Net Position	10,553,484	13,521,999	28,617,059	32,368,248	36,528,162	45,209,885	54,408,976	64,151,129	74,452,766	85,340,863	96,833,154
Ending Unrestricted Net Position	13,521,999	13,799,978	28,622,917	32,505,960	40,501,281	49,562,639	59,155,412	69,310,104	80,033,604	91,363,117	105,816,806
Depreciation Reserve Balance	10,246,325	11,965,213	13,741,222	15,517,231	17,293,240	19,069,249	20,845,258	22,621,267	24,397,276	26,173,285	27,949,294
Maintenance and Improvement Reserve	198,192	340,092	486,078	636,374	791,108	950,413	1,114,423	1,283,279	1,457,125	1,636,108	1,820,481
Total Reserves	23,966,515	26,105,282	42,850,217	48,659,564	58,585,629	69,582,301	81,115,093	93,214,650	105,888,005	119,172,510	135,586,581



Par 3 Enterprise Fund

Town of Palm Beach / FY 2025 Proposed Annual Budget



TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Kirk W. Blouin, Town Manager
VIA: Carolyn Stone, Deputy Town Manager
FROM: Mark Bresnahan, Director of Recreation
SUBJECT: FY2025 Par 3 Golf Course Budget Highlights
DATE: April 8, 2024

The following document highlights the Palm Beach Par 3 Golf Course budget. This memo contains comparisons between FY2024 and FY2025 proposed revenue and fee schedules, an overall budget-to-budget comparison for quick review, and includes a narrative as to any substantive departures from budgeted amounts and actuals.

Par 3 Golf Course Enterprise Fund

Budget Operations

FY2025 Requested: **\$3,306,086**
FY2024 Approved: **\$3,155,193**

This represents an increase of 5%, \$150,893

Revenue

FY2025 Proposed: **\$5,279,545**
FY2024 Approved: **\$4,526,950**

This represents an increase of 17%, \$752,595

Cost Recovery Projection for FY2025: 160%

Expenses

Salaries

- ▶ 3% overall increase: \$20,961
 - Golf Manager, Golf Course Superintendent, Assistant Golf Course Superintendent, Assistant Golf Manager, Irrigation and Spray Technician, Golf Course Mechanic, (2) Pro-Shop Assistants, 0.1 Administrative Assistant; 0.1 Assistant Director of Recreation; 0.25 Director of Recreation; 0.1 Recreation Facilities Maintenance Supervisor.

Benefits

- ▶ 13% increase: \$50,072
 - Increase due to retirement contributions \$26,060; group insurance fixed \$21,657; and salaries/ wages longevity \$2,950

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

Contractual (FY25 Requested: \$1,117,020; FY24 Approved: \$1,062,250)

- ▶ 5.2% increase overall: \$54,770
 - Other Contractual Services – Maintenance: 6.6% increase: \$28,620
 - Increase due to salary improvements of contracted services for maintenance
 - Bank Service Charges: 18.2% increase: \$20,000
 - Increase in credit card fees due to anticipated additional business

Commodities (FY25 Requested: \$869,025; FY24 Approved: \$845,323)

- ▶ 2.8% increase, \$23,702
 - Chemical/Cleaning Supplies: 5% increase: \$5,525
 - Increase due to 5% increase in cost of goods
 - Medical Supplies: 120% increase: \$1,200
 - Increase based increased cost of goods
 - Other Supplies Operations: 17.2% increase: \$10,000
 - Increase based on actual expenses in FY24
 - Other Supplies Maintenance: 5.3% increase: \$5,000
 - Increase due to 5% increase in cost of goods

Capital Outlay (FY25 Requested \$137,000; FY24 Approved \$159,650)

- ▶ 14.2% decrease, \$22,650
 - Machinery and Equipment: 14.2% decrease: \$22,650
 - This includes the purchase of a greens roller \$30,000; a midsize toro workman utility vehicle \$20,000; a tri plex mower for mowing greens \$42,000; and a partial electric mower implementation \$45,000

-

Construction in Progress

- ▶ Projects anticipated to be financed by the use of accumulated reserve funds:
 - Synthetic turf replacement \$30,000
 - Audio visual upgrades add/replace exterior cameras \$42,000
 - Paint inside of clubhouse and replace all wallpaper \$30,000
 - New carpet in pro shop \$15,000
 - Replace skid steer on pump station \$30,000

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

Account Number	Account Description	FY2024 Anticipated Amount	FY2025 Requested Amount
347.250	Resident Pass	12,450	14,000
347.271	Greens Fees Reg Rate	1,521,778	2,300,000
347.272	Greens Fees Weekends/Holidays	795,349	-
347.273	Greens Fees Res Rate	35,605	200,000
347.274	Greens Fees Res Weekends/Holidays	169,158	-
347.280	Riding Cart Resident Rate	61,491	61,500
347.281	Riding Cart Regular Rate	583,507	583,500
347.282	Marina Amenity (cart benefit)	19,950	19,950
347.285	Pull Cart Rental	30,975	31,900
347.290	Driving Range	169,093	174,165
347.291	Driving Range 10 Bucket	14,785	15,230
347.293	Outings	51,696	51,700
347.295	Town Tournaments	2,923	3,000
347.299	Merchandise Sales	888,958	850,000
347.400	Electric Reimbursement- Restaurant	6,284	6,500
347.950	Teaching Revenue	90,628	93,350
347.998	Gift Certificates Sold	40,142	40,000
347.999	Gift Certificates Redeemed	(28,061)	(40,000)
349.620	Club Rentals	162,892	167,750
361.130	Interest Income	100,000	50,000
362.140	F&B Rent	637,902	657,000
369.510	Sales Tax Commission	360	-
TOTAL		\$5,367,865	\$5,279,545

Recreation Department – FY 2025 Proposed Fee Schedule
Exhibit II – Golf Course

Fee Classification	FY2024 Approved	FY2025 Proposed	FY2024 Approved	FY2025 Proposed	Resident % Difference
Winter Season (December 1 to April 30)	Non Resident	Non Resident	Resident	Resident	
Green Fee	\$ 67.00	\$ 70.00	\$ 53.00	\$ 55.00	27%
Green Fee (after 3:30 p.m. or 9 holes)	\$ 51.00	\$ 54.00	\$ 41.00	\$ 43.00	26%
Junior Green Fee	\$ 45.00	\$ 47.00	\$ 36.00	\$ 37.00	27%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$ 35.00	\$ 39.00	\$ 31.00	\$ 31.00	26%
Shoulder Season (November 1 - 30 and May 1 - 30)	Non Resident	Non Resident	Resident	Resident	Resident % Difference
Green Fee	\$ 57.00	\$ 60.00	\$ 46.00	\$ 47.00	28%
Green Fee (after 3:30 p.m. or 9 holes)	\$ 44.00	\$ 46.00	\$ 35.00	\$ 36.00	28%
Junior Green Fee	\$ 40.00	\$ 42.00	\$ 32.00	\$ 33.00	27%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$ 30.00	\$ 33.00	\$ 26.00	\$ 26.00	27%
Summer Season (June 1 to October 31)	Non Resident	Non Resident	Resident	Resident	Resident % Difference
Green Fee	\$ 40.00	\$ 42.00	\$ 32.00	\$ 33.00	27%
Green Fee (after 3:30 p.m. or 9 holes)	\$ 32.00	\$ 34.00	\$ 26.00	\$ 27.00	26%
Junior Green Fee	\$ 30.00	\$ 32.00	\$ 24.00	\$ 25.00	28%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$ 26.00	\$ 28.00	\$ 22.00	\$ 22.00	27%

Fee Classification	FY2024 Approved	FY2025 Proposed	FY2024 Approved	FY2025 Proposed	FY2024 Approved	FY2025 Proposed
Other Fees	Winter Rate	Winter Rate	Shoulder Rate	Shoulder Rate	Summer Rate	Summer Rate
Riding Cart - Single - Non-Resident	\$ 19.00	\$ 21.00	\$ 19.00	\$ 21.00	\$ 15.00	\$ 17.00
Riding Cart - Single - Resident	\$ 17.00	\$ 18.00	\$ 17.00	\$ 18.00	\$ 13.00	\$ 14.00
Riding Cart - 9 Holes - Non-Resident	\$ 14.00	\$ 15.00	\$ 14.00	\$ 15.00	\$ 12.00	\$ 13.00
Riding Cart - 9 Holes - Resident	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 10.00	\$ 10.00
Pull Cart	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00
Pull Cart - 9 Holes	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00
Rider Fee	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 12.00	\$ 12.00

Practice Range	FY2025 Proposed	FY2025 Proposed
Small Bucket	\$ 9.00	\$ 10.00
Medium Bucket	\$ 15.00	\$ 16.00
Large Bucket	\$ 18.00	\$ 19.00
12 Large Bucket Program	\$ 170.00	\$ 180.00

Club Rentals	FY2025 Proposed	FY2025 Proposed
Rental Clubs (Adult)	\$ 35.00	\$ 37.00
Rental Clubs (9 holes or Youth)	\$ 25.00	\$ 26.00

Fee Classification	FY2024 Approved	FY2025 Proposed
Annual Passes	Resident Rate	Resident Rate
Annual Pass - Single	\$ 2,950	\$ 3,050
Annual Pass - Double	\$ 4,450	\$ 4,600
Annual Pass - Junior	\$ 2,100	\$ 2,150

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

* Season dates are approximate and subject to change.

updated 3/28/2024

FY2024 to FY2025 Budget-to-Budget Comparison for the Recreation Department

Program Revenue	FY2024 Budget	FY2024 Estimated	FY2025 Proposed	FY24/25 Difference \$	FY24/25 Difference %
(312) Tennis Programs & Facilities	\$423,344	\$433,397	\$501,944	\$78,600	18.6%
(313) Recreation Center/Seaview Park	\$869,016	\$816,274	\$954,916	\$85,900	9.9%
General Fund Sub-Total	\$1,292,360	\$1,249,671	\$1,456,860	\$164,500	12.7%
(620) Par 3 Golf Course Enterprise Fund	\$4,526,950	\$5,367,865	\$5,279,545	\$752,595	16.6%

Program Operating Expenses	FY2024 Budget	FY2024 Estimated	FY2025 Proposed	FY24/25 Difference \$	FY24/25 Variance %
(311) Administration	\$346,913	\$340,292	\$368,842	\$21,929	6.3%
(312) Tennis Programs & Facilities	\$667,003	\$658,296	\$813,996	\$146,993	22.0%
(313) Recreation Center/Seaview Park	\$1,460,612	\$1,490,274	\$1,614,176	\$153,564	10.5%
General Fund Sub-Total	\$2,474,528	\$2,488,862	\$2,797,014	\$322,486	13.0%
(620) Par 3 Golf Course Enterprise Fund	\$3,155,193	\$3,162,847	\$3,306,086	\$150,893	4.8%

Operating Cost Recovery Estimates

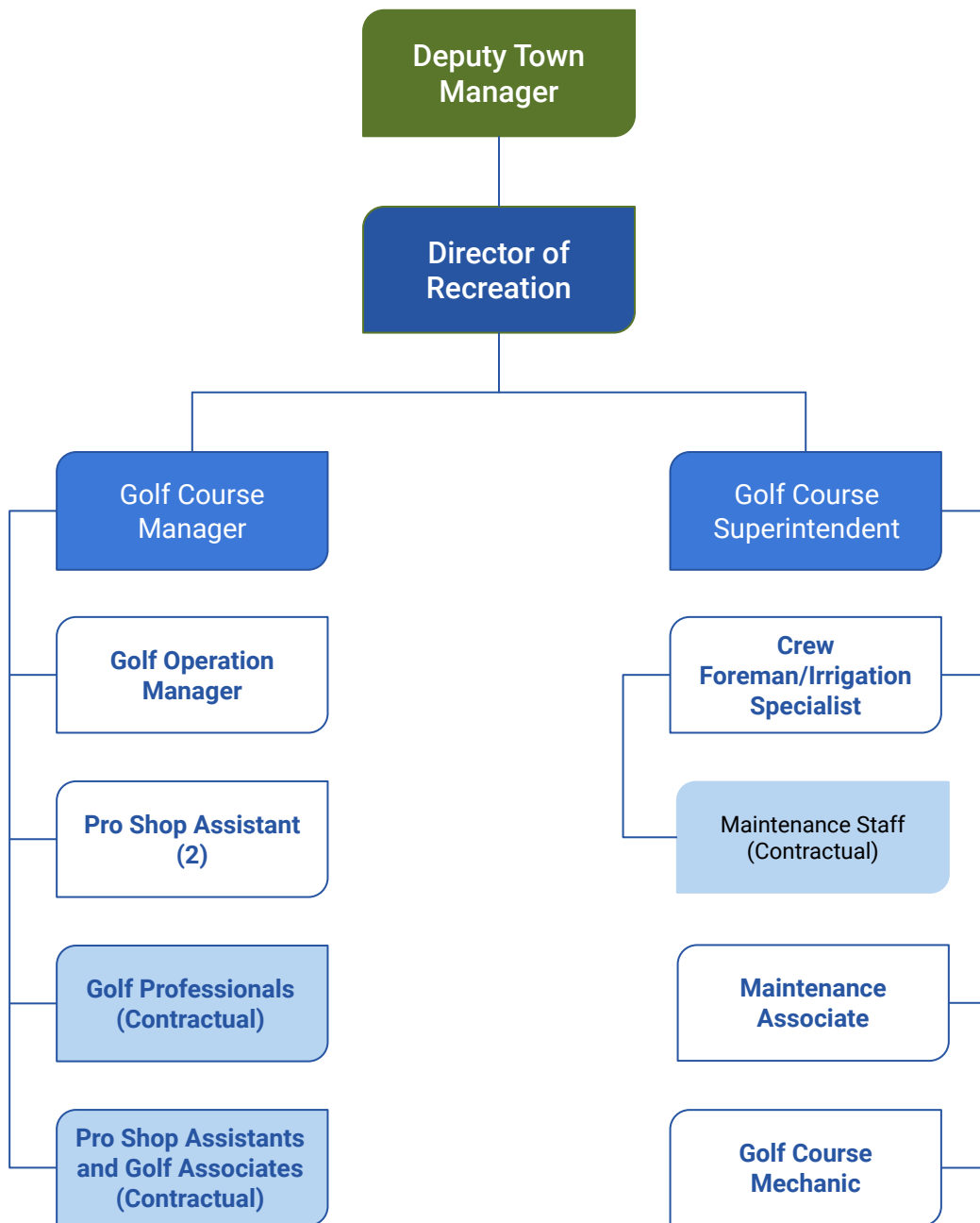
Program Area	FY2024 Budget	FY2024 Estimated	FY2025 Proposed
(312) Tennis Programs & Facilities	63.5%	65.8%	59.2%
(313) Recreation Center/Seaview Park	59.5%	54.8%	52.1%
(620) Par 3 Golf Course Enterprise Fund	143.5%	169.7%	159.7%

c: Rance Gaede, Assistant Director of Recreation

Tony Chateauvert, Golf Course Manager

Tim Campbell, Golf Course Superintendent

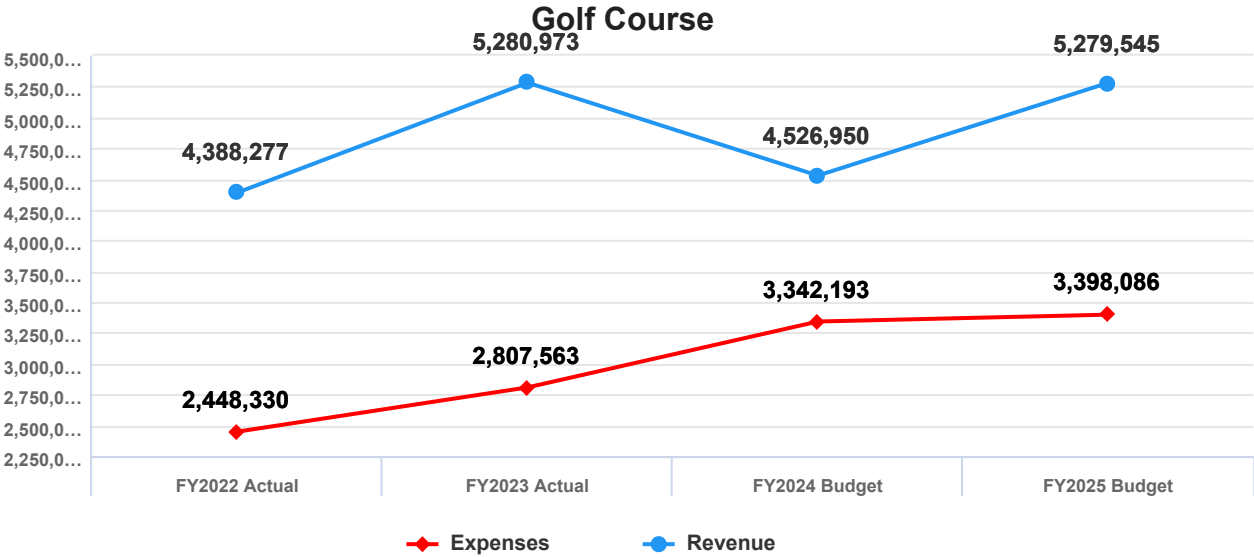
PAR 3 ENTERPRISE FUND ORGANIZATIONAL CHART



FUND 402: PAR 3 ENTERPRISE FUND

The Par 3 Golf Course is a scenic and challenging facility, featuring holes which range up to 211 yards. The clubhouse, which opened in January 2014, offers a full-service pro shop and food and beverage services. There is a staff of qualified PGA instructors who conduct adult and junior clinics and private lessons. The Par 3 hosts outings, tournaments and league play. The maintenance building is located on the west side of South Ocean Boulevard.

The Golf Course Manager is responsible for daily supervision of the golf course, in conjunction with the Golf Course Superintendent. Both positions oversee a variety of full, part-time and contractual labor service employees. The Golf Manager also administers the golf instruction services contract.



FUND 402: PAR 3 ENTERPRISE FUND

Revenue and Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Revenues							
Golf Teaching Services	78,214	88,883	75,000	75,000	90,628	93,350	24.47%
Resident Pass Fees	37,578	24,490	14,000	14,000	12,450	14,000	-%
12 Play Pass - Regular Rate	11,338	9,677	-	-	-	-	-%
12 Play Pass - Resident Rate	8,889	5,635	-	-	-	-	-%
Greens Fees - Regular Rate	1,249,816	1,395,967	1,900,000	1,900,000	1,521,778	2,300,000	21.05%
Greens Fees - Resident Rate	108,380	42,950	170,000	170,000	35,605	200,000	17.65%
Greens Fees - Reg Weekends & Holidays	353,570	678,024	-	-	795,349	-	-%
Greens Fees - Resident Weekend & Holidays	115,348	171,657	-	-	169,158	-	-%
Merchandise Sales	682,422	879,079	650,000	650,000	888,958	850,000	30.77%
Food and Beverage Sales	617,107	655,053	600,000	600,000	637,902	657,000	9.50%
Riding Cart Rental - Resident Rate	76,172	70,024	80,000	80,000	61,491	61,500	(23.13%)
Riding Cart Rental - Regular Rate	618,895	589,811	650,000	650,000	583,507	583,500	(10.23%)
Marina Amenity	18,100	19,000	19,950	19,950	19,950	19,950	-%
Pull Cart Rental	28,352	27,608	32,000	32,000	30,975	31,900	(0.31%)
Club Rentals	125,684	155,294	110,000	110,000	162,892	167,750	52.50%
Driving Range	141,982	169,984	150,000	150,000	169,093	174,165	16.11%
Driving Range - 10 bucket program	24,629	18,907	25,000	25,000	14,785	15,230	(39.08%)
Programs and Special Events	1,463	8,878	5,000	5,000	2,923	3,000	(40.00%)
Golf Outings	51,273	80,427	40,000	40,000	51,696	51,700	29.25%
Gift Certificates Sold	36,344	44,560	40,000	40,000	40,142	40,000	-%
Gift Certificates Redeemed	(22,271)	(27,012)	(40,000)	(40,000)	(28,061)	(40,000)	-%
Maint. And Improvement Fee	(50)	-	-	-	-	-	-%
Sales Tax Commission	360	360	-	-	360	-	-%
Electricity - Par 3	8,191	6,284	6,000	6,000	6,284	6,500	8.33%
Interest Income	16,401	165,390	-	-	100,000	50,000	100.00%
Miscellaneous Revenue	92	43	-	-	-	-	-%
TOTALS	4,388,277	5,280,973	4,526,950	4,526,950	5,367,865	5,279,545	16.62%
Expenses							
Salaries and Wages	516,107	638,566	702,290	702,290	704,629	732,596	4.32%
Employee Benefits	320,357	342,235	385,680	385,680	387,680	435,445	12.90%
Contractual	940,974	1,065,762	1,062,250	1,079,104	1,099,133	1,122,020	5.63%
Commodities	670,892	842,319	845,323	845,323	851,405	879,025	3.99%
Capital Outlay	0	(81,319)	346,650	408,489	280,030	229,000	(33.94%)
TOTALS	2,448,330	2,807,563	3,342,193	3,420,886	3,322,877	3,398,086	1.67%
Operating Revenues Over/(Under) Expenses	1,939,947	2,473,410	1,184,757	1,106,064	2,044,988	1,881,459	
Depreciation	(295,384)	(296,406)	(380,416)	(380,416)	-	(355,110)	
Capital Projects and Equipment Purchases	(143,527)	(496,141)	(608,075)	(882,463)	(592,991)	(207,000)	
Assets	2,060	(71,893)	-	-	-	-	
Pension/OPEB Expense	(27,226)	(337,612)	-	-	-	-	
Contingency	-	-	(142,022)	(142,022)	-	(157,951)	
Transfer from Replacement Fund	71,517	-	-	-	-	-	
Transfer to Debt Service	(191,100)	(187,426)	(188,207)	(188,207)	-	(183,999)	
Transfer to General Fund	(25,000)	(25,000)	(25,000)	(25,000)	-	(25,000)	
Total Revenues Over/(Under) Expenses	1,331,287	1,058,932	(158,963)	(512,044)	1,451,997	952,399	
Beginning Net Assets	10,135,790	11,467,077	12,902,457	12,902,457	12,902,457	14,354,454	
Ending Net Assets	11,467,077	12,902,457	12,743,494	12,390,413	14,354,454	14,918,979	

FUND 402: PAR 3 ENTERPRISE FUND

GOLF REVENUES

Teaching Services

Percentage of lesson fees taught by contracted Golf Pros

Resident Pass Fees

Fee paid by resident for annual pass

12-Play-Pass – Regular Rate

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

12-Play Pass – Resident Rate

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

Greens Fees – Regular Rate

Fee paid for daily play by non-residents

Green Fees – Resident Rate

Fee paid for daily play by Palm Beach resident

Greens Fees – Regular Weekend & Holidays

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

Greens Fees – Resident Weekend & Holiday

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

Merchandise Sales

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

Food and Beverage Sales

This figure represents the agreement for a food and beverage contractor

Riding Cart Rental – Resident Rate

Fee paid for rental of riding cart by Palm Beach resident

Riding Cart Rental – Regular Rate

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

Pull Cart Rental

Fee paid for rental of pull cart

Club Rentals

Fee paid for use of Town owned rental clubs

Driving Range

Fee paid for use of golf balls on driving range

FUND 402: PAR 3 ENTERPRISE FUND

Driving Range – 10 Bucket Program

Fee paid for multi-use purchase of tokens for golf range usage

Programs and Special Events

Rate category for special programs and activities

Golf Outings

Revenue from pre-arranged golf outings

Gift Certificates Sold

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

Maintenance and Improvement Fee

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

Sales Tax Commission

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

Golf Now Transaction Fees

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

Electric Reimbursement from Restaurant

Reimbursement from restaurant for cost of electric service to old clubhouse

EXPENSES

Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2025 budget includes a lump sum COLA and pay for performance increases.

Employee Benefits

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

Contractual

These expenses reflect an increased use of contracted labor and other maintenance and operational services performed and are expected to increase as a result of inflation and increased participation.

Commodities

Expenses within these accounts are expected to rise as a result of inflation and increased participation.

FUND 402: PAR 3 ENTERPRISE FUND

Total Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Director of Recreation	0.000	0.000	0.000	0.250	0.250
Division Director of Recreation	0.000	0.250	0.250	0.000	0.000
Assistant Director of Recreation	0.100	0.100	0.100	0.100	0.100
Golf Manager	1.000	1.000	1.000	1.000	1.000
Golf Course Superintendent	1.000	1.000	1.000	1.000	1.000
Assistant Golf Manager	0.000	0.000	0.000	0.000	1.000
Assistant Golf Course Superintendent	0.000	0.000	0.000	0.000	1.000
Crew Foreman/Irrigation Specialist	1.000	1.000	1.000	1.000	0.000
Recreation Facilities Maintenance Supervisor	0.000	0.100	0.100	0.100	0.100
Golf Operations Supervisor	1.000	1.000	1.000	1.000	0.000
Golf Course Mechanic	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	0.100	0.100	0.100	0.100	0.100
Irrigation and Spray Technician	0.000	0.000	0.000	1.000	1.000
Pro-Shop Assistant	0.000	0.000	1.000	2.000	2.000
Maintenance Associate	0.000	0.000	1.000	0.000	0.000
Director of Business Development and Operations	0.250	0.000	0.000	0.000	0.000
Public Works Employees	0.098	0.000	0.000	0.000	0.000
Recreation Supervisor	0.100	0.000	0.000	0.000	0.000
Senior Golf Associate	1.000	1.000	0.000	0.000	0.000
Administrative Assistant (Part Time)	0.000	0.000	0.000	0.750	0.000
Golf Course Associate (Part Time)	0.312	0.309	0.290	0.290	0.000
Maintenance Associate (Part Time)	0.750	0.750	0.750	0.000	0.000
	7.710	7.609	8.590	9.590	8.550

FUND 402: PAR 3 ENTERPRISE FUND

Par 3 Golf Course Five Year Capital Improvement Plan FY2025 Budget

Description	Location	FY2024 Carryover	FY2025 Estimated	FY2026 Estimated	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2025- 2029 Total
Expenditures								
Recreation								
Par 3 Golf Course								
Synthetic Turf Replacement	Golf Course		30,000			25,000		\$ 55,000
Paint New/Old Clubhouse (Exterior)	Clubhouse			40,000			45,000	\$ 85,000
Paint Interior and Replace Wallpaper			30,000				35,000	\$ 65,000
Add or Replace Exterior Cameras			42,000				50,000	\$ 92,000
AC Replacements (Multiple Units)	Clubhouse				40,000	40,000		\$ 80,000
Sealcoat/Stripe Parking Lot	Clubhouse				25,000			\$ 25,000
Replace all Parking Lot Lights			60,000					\$ 60,000
New Carpet in Proshop	Clubhouse		15,000					\$ 15,000
Chairlift on Back Stairs	Clubhouse	15,615						\$ -
Sox Erosion System installed	Clubhouse	60,000						\$ -
Replace Skid Steer Pump Station	Clubhouse		30,000					\$ 30,000
Expand/Resurface Parking Lot	Golf Course	20,464						\$ -
Resod Driving Range	Golf Course	21,000						\$ -
Concrete repair clubhouse and cart paths	Golf Course	120,000		25,000				\$ 25,000
Landscaping Improvements	Golf Course	20,000						\$ -
Relevel 9 Tees/enhance	Golf Course	50,000		60,000		60,000		\$ 120,000
Renovate Old Clubhouse Restrooms	Golf Course	250,000						\$ -
Renovate Irrigation System	Golf Course	40,000						\$ -
Expand Maint. Building, Move Fuel Pumps, Redo Parking Configuration					2,750,000			\$ 2,750,000
Facilities Assessment - Storage Building								\$ -
Facilities Assessment - Par 3 Clubhouse	Clubhouse							\$ -
Facilities Assessment - Old Par 3 Clubhouse	Clubhouse							\$ -
Capital Improvement Program Expenditures		\$ 597,079	\$ 207,000	\$ 125,000	\$ 2,815,000	\$ 125,000	\$ 130,000	\$ 3,402,000
REVENUES								
Source								
M&I Reserve			\$ 207,000	\$ 125,000	\$ 2,815,000	\$ 125,000	\$ 130,000	\$ 3,402,000
Financing								\$ -
Reserves								\$ -
Interest								\$ -
Capital Improvement Program Revenues			\$ 207,000	\$ 125,000	\$ 2,815,000	\$ 125,000	\$ 130,000	\$ 3,402,000
NET COST								
(Surplus / (Deficit))								
Sub-Total - Net Cost			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Building Enterprise Fund

Town of Palm Beach / FY 2025 Proposed Annual Budget



TOWN OF PALM BEACH

Total Planning, Zoning & Building Budget MEMORANDUM

TO: Kirk Blouin, Town Manager
 CC: James Murphy, Asst. Director of Planning, Zoning & Building
 FROM: Wayne Bergman, Director of Planning, Zoning & Building
 RE: FY 2025 Budget Highlights for Planning, Zoning & Building – Building Fund
 DATE: April 15, 2024

Total Planning, Zoning & Building Budget – All Expenses

FY 2025 Budget Request: \$ 6,422,409
FY 2024 Adopted Budget: \$ 6,229,344

The overall Planning, Zoning & Building Department proposed FY 2025 budget is estimated to increase by 3.1%, or \$193,065 over the FY 2024 Adopted Budget. This includes the two Enterprise Fund programs and the two General Fund programs. The FY 2025 budget includes: a new Records Management employee, an EPL Business Analyst, the continuation of 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 5-year cycle visit and 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 FY2025, which could result in a new zoning code in early FY 2025.

Total PZB Enterprise Fund Budget – Expenses

FY 2025 Estimated Request: \$4,552,345
FY 2024 Adopted Budget: \$4,619,852

The Planning, Zoning & Building Enterprise Fund covers the activities of the Building Division and includes the administration and enforcement of the Florida building Code. All revenues for Programs 212 and 213, which comprise this Enterprise Fund, are generated by building permit fees. These activities, and their associated expenses, occur with no cost to the Town taxpayers.

Program 212 – Permit Issuance Expenses

FY 2025 Estimated Request: \$2,280,297
FY 2024 Adopted Budget: \$2,138,954

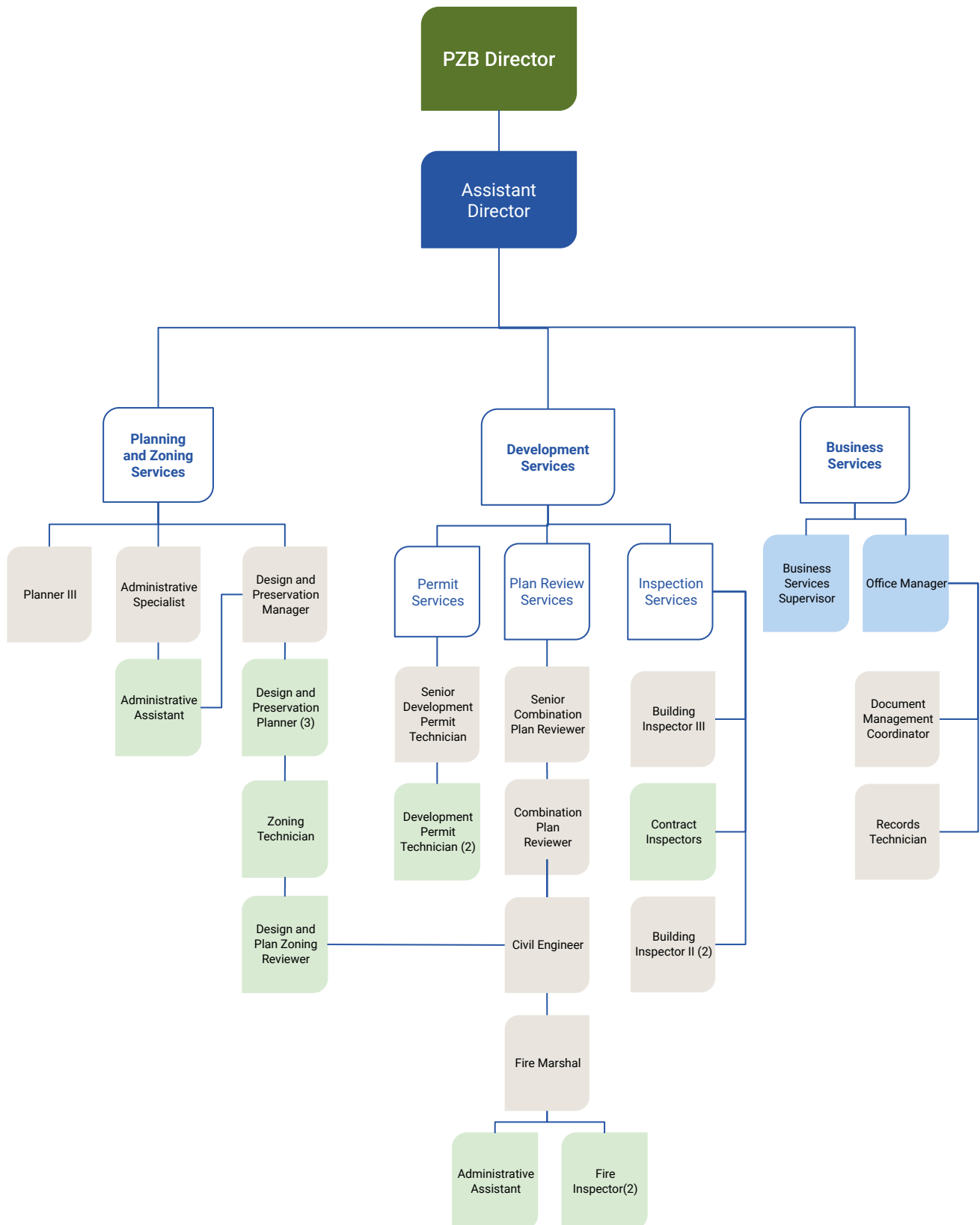
The proposed FY2025 budget for Permit Issuance reflects an estimated 6.6% increase, or \$141,343, which is due primarily to a reduction in salaries and wages as part of reallocating staff among the various divisions. There was also a slight increase in contracted services due to EPL software maintenance. This program, along with Program 213 – Inspection/Compliance, is an Enterprise Fund.

Program 213 – Inspection/Compliance Expenses

FY 2025 Estimated Request:	\$2,370,704
FY 2024 Adopted Budget:	\$2,480,898

The proposed FY 2025 budget for Inspection / Compliance reflects an estimated 4.4% decrease, or -\$110,194, which is due primarily to a reduction in contractual/other professional services; and a small increase in employee benefits. This program, along with Program 212 – Permit Issuance, is an Enterprise Fund.

PLANNING, ZONING AND BUILDING ORGANIZATIONAL CHART



Program: Building Enterprise Fund

MISSION:

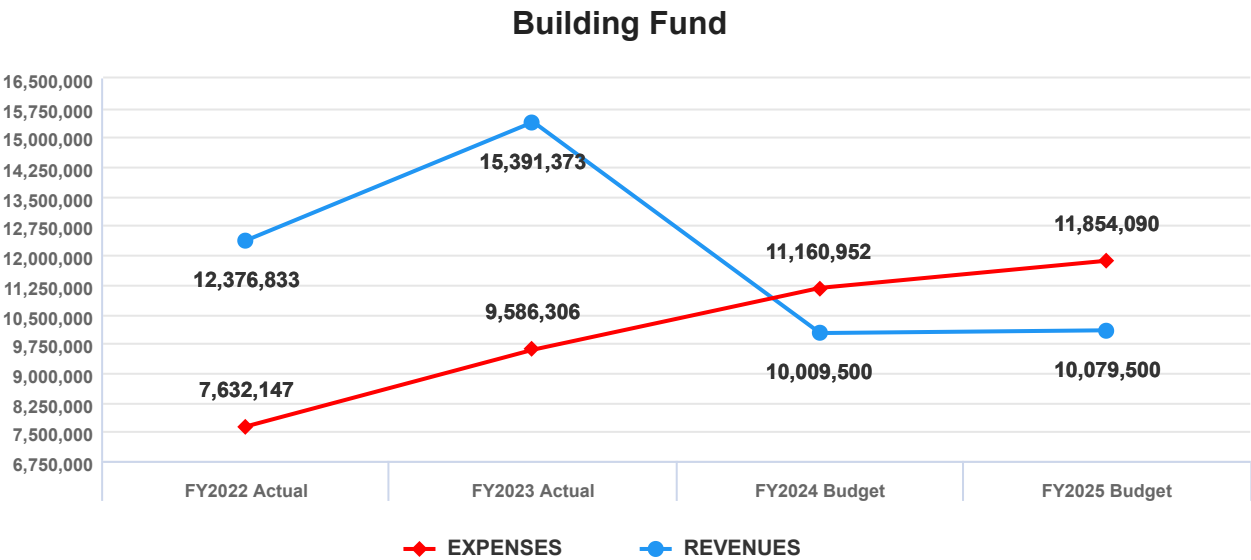
The Building Enterprise Fund identifies, recommends and implements the vision of the community, as expressed through the policies of the Town Council, relative to the development, redevelopment and use of real property, to ensure the beauty, quality of life and character of the Town, and the health,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

Revenue and Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Revenues							
Town Plan Review & Town Inspection	11,018,740	13,622,449	9,000,000	9,000,000	9,000,000	9,000,000	-%
Permit Processing	37,000	60,300	35,000	35,000	50,000	35,000	-%
Permit Penalty	161,615	56,551	50,000	50,000	70,000	50,000	-%
Reinspection Fees	1,700	3,800	1,500	1,500	1,500	1,500	-%
Contractor Registration Fees	7,060	25	-	-	-	-	-%
Dune Vegetation Fee	2,864	158	-	-	-	-	-%
Permit Revision Fee	266,225	302,050	175,000	175,000	160,000	175,000	-%
Flood Plain Management Fee	36,450	25,200	30,000	30,000	10,000	30,000	-%
Right of Way Permits	618,514	634,385	500,000	500,000	500,000	500,000	-%
Building Inspection Fund Fees	16,577	20,544	14,000	14,000	10,000	14,000	-%
Radon Gas	11,111	13,711	9,000	9,000	7,500	9,000	-%
ROW Violations	68,689	68,824	45,000	45,000	35,000	45,000	-%
Building Permit Search Fee	73,500	61,915	50,000	50,000	45,000	50,000	-%
Interest Earnings	55,489	520,297	100,000	100,000	450,000	100,000	-%
Miscellaneous Revenue	1,300	1,163	-	-	750,000	-	-%
Technology Fee	-	-	-	-	-	70,000	100.00%
TOTALS	12,376,833	15,391,373	10,009,500	10,009,500	11,089,000	10,079,500	0.70%
Expenses							
Salaries and Wages	1,365,258	1,552,491	2,016,376	2,016,376	1,568,600	1,907,214	(5.41%)
Employee Benefits	715,122	851,362	1,016,279	1,016,279	854,298	1,018,286	0.20%
Contractual	950,383	943,293	1,381,800	1,752,010	1,240,363	1,515,000	(13.53%)
Commodities	76,782	31,656	38,500	41,596	42,663	45,500	9.39%
Capital Outlay	-	-	80,000	80,000	80,000	80,000	-%
Transfer to Capital (307)	-	688,049	-	-	-	60,000	100.00%
Transfer for Services to the General Fund	4,524,601	5,519,456	6,627,997	6,627,997	6,627,997	7,228,090	9.05%
TOTALS	7,632,147	9,586,306	11,160,952	11,534,258	10,413,921	11,854,090	2.77%
Operating Revenues Over/(Under)							
Expenses	4,744,686	5,805,067	(1,151,452)	(1,524,758)	675,079	(1,774,590)	
Depreciation	(5,634)	(2,996)	(86,897)	(166,897)	-	(85,000)	
Pension/OPEB Expense	42,449	(655,272)	-	-	-	-	
GASB Lease Expense	(46)	(24)	-	-	-	-	
Contingency	-	-	(217,708)	(241,313)	-	(229,687)	
Total Revenues Over/(Under)	4,781,456	5,146,775	(1,456,057)	(1,932,968)	675,079	(2,089,277)	
Expenses							
Beginning Net Assets	2,646,705	7,428,161	12,574,936	12,574,936	12,574,936	13,250,015	

PROGRAM: Building Enterprise Fund

ENDING NET ASSETS	7,428,161	12,574,936	11,118,879	10,641,968	13,250,015	11,160,737
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	FY2022	FY2023	FY2024	FY2025
Total Full Time Equivalent Employees	18.775	20.525	22.325	21.150

Program: Permit Issuance 212

MISSION

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

MAIN ACTIVITIES

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

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

Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Expenses							
Salaries and Wages	569,287	689,308	860,977	860,977	709,100	851,518	(1.10%)
Employee Benefits	327,404	329,690	424,477	424,477	402,069	449,579	5.91%
Contractual	500,992	604,443	834,500	1,198,063	810,804	957,700	14.76%
Commodities	35,736	18,322	19,000	19,500	16,018	21,500	13.16%
Depreciation	5,634	2,996	-	-	-	-	-%
Capital Outlay	-	-	-	-	-	-	-%
TOTALS	1,439,053	1,644,759	2,138,954	2,503,017	1,937,991	2,280,297	6.61%

* In FY21 Program 212 was moved from the General Fund (001) into the Building Enterprise Fund (405). The shaded areas are presented for trend analysis only

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

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

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

PROGRAM: Permit Issuance 212

CONTRACTUAL

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

COMMODITIES

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Director of Planning Zoning & Building	0.150	0.150	0.150	0.150	0.250
Assistant Director of PZB	0.300	0.300	0.300	0.300	0.250
Civil Engineer	0.500	0.500	0.500	0.500	0.500
Design & Preservation Manager	0.000	0.000	0.000	1.000	0.250
Planner II	0.000	0.700	0.700	0.700	0.000
Building Inspector III	0.100	0.100	0.100	0.100	0.100
Building Inspector II	0.500	0.500	0.500	0.500	1.300
Design & Preservation Planner	0.000	0.000	0.000	0.600	0.450
GIS Analyst	0.000	0.000	0.000	0.500	0.500
Combination Plan Reviewer Sr	0.700	0.700	0.700	0.700	0.700
Planner I	0.000	0.000	0.000	0.000	0.250
Town Clerk	0.000	0.000	0.000	0.250	0.250
Office Manager	0.000	0.000	0.000	0.000	0.250
Business Services Supervisor	0.500	0.500	0.500	0.500	0.500
Deputy Town Clerk	0.000	0.000	0.250	0.000	0.000
Administrative Specialist	0.300	0.300	0.300	0.300	0.250
Development Geoprocessor Technician	1.000	1.000	1.000	1.000	0.000
Document Management Coordinator	0.000	0.000	0.000	0.000	0.750
Zoning Technician	0.000	0.000	0.000	0.000	0.250
Administrative Assistant	0.500	0.675	0.500	0.300	0.800
Development Permit Tech Sr	0.500	0.500	0.500	0.500	0.500
Development Permit Technician	1.000	1.000	1.000	1.000	0.500
Administrative Assistant (Part Time)	0.000	0.000	0.375	0.375	0.000
Combination Plan Reviewer	1.700	0.700	0.000	0.000	0.000
Electronic Document Management Coordinator	0.500	0.000	0.000	0.000	0.000
Historic Preservation Planner	0.300	0.300	0.300	0.000	0.000
	8.550	7.925	7.675	9.275	8.600

Program: Inspection & Compliance 213

MISSION:

This division exists to provide protective services to the residents and businesses of the Town through professional and responsible enforcement of building codes and Town policies related to unimproved land, development, construction activities, and issuance of business tax receipts.

MAIN ACTIVITIES:

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

- ✦ Inspect construction sites to ensure compliance with appropriate State and Town codes and land development regulations;
- ✦ Issue permits for right of way parking and storm water improvements; and
- ✦ Review commercial operations for conformance to the zoning code.

Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Expenses							
Salaries and Wages	795,971	863,183	1,155,399	1,155,399	859,500	1,055,696	(8.63%)
Employee Benefits	387,718	521,672	591,802	591,802	452,229	568,708	(3.90%)
Contractual	449,391	338,850	547,300	553,947	429,559	557,300	1.83%
Commodities	41,047	13,334	19,500	22,096	26,645	24,000	23.08%
Depreciation	-	-	86,897	86,897	-	85,000	(2.18%)
Capital Outlay	-	-	80,000	80,000	80,000	80,000	-%
TOTALS	1,674,127	1,737,038	2,480,898	2,490,141	1,847,933	2,370,704	(4.44%)

* In FY21 Program 213 was moved from the General Fund (001) into the Building Enterprise Fund (405)

The shaded areas are presented for trend analysis only

** FY21 Adjusted includes FY21 adopted budget plus purchase orders written against the FY20 budget but spent against the FY21 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2025 budget includes a lump sum COLA and pay for performance increases.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The large increase is due primarily to the addition of 4 full-time construction monitor positions.

CONTRACTUAL

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

COMMODITIES

Office supplies and any necessary hardware or software enhancements.

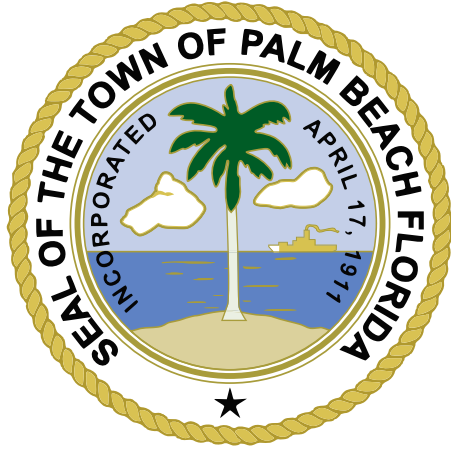
PROGRAM: Permit Issuance 212

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Director of Planning Zoning & Building	0.100	0.100	0.100	0.100	0.250
Assistant Director of PZB	0.300	0.300	0.300	0.300	0.250
Civil Engineer	0.500	0.500	0.500	0.500	0.500
Building Inspector III	0.900	0.900	0.900	0.900	0.900
Building Inspector II	2.500	2.500	2.500	2.500	1.700
Design & Preservation Planner	0.000	0.000	0.000	0.000	0.200
GIS Analyst	0.000	0.000	0.000	0.500	0.500
Combination Plan Reviewer Sr	0.300	0.300	0.300	0.300	0.300
Planner II	0.000	0.300	0.300	0.300	0.000
Planner I	0.000	0.500	0.500	0.500	0.250
Town Clerk	0.000	0.000	0.000	0.250	0.250
Office Manager	0.000	0.000	0.000	0.000	0.250
Business Services Supervisor	0.500	0.500	0.500	0.500	0.500
Deputy Town Clerk	0.000	0.000	0.250	0.000	0.000
Administrative Specialist	0.200	0.200	0.200	0.200	0.250
Document Management Coordinator	0.000	0.000	0.000	0.000	0.250
Zoning Technician	0.500	0.000	0.500	0.500	0.000
Administrative Assistant	0.000	0.200	0.500	0.200	0.200
Code Compliance Officer	0.000	0.000	0.000	0.000	4.000
Construction Site Monitor	0.000	1.750	4.000	4.000	0.000
Development Permit Tech Sr	0.500	0.500	0.500	0.500	0.500
Development Permit Technician	1.000	1.000	1.000	1.000	0.500
Building Inspector I	1.000	1.000	0.000	0.000	0.000
Combination Plan Reviewer	0.300	0.300	0.000	0.000	0.000
Electronic Document Management Coordinator	0.500	0.000	0.000	0.000	0.000
	9.100	10.850	12.850	13.050	11.550



Internal Service Funds

Town of Palm Beach / FY 2025 Proposed Annual Budget



FUND 501: SELF INSURANCE FUND (RISK MANAGEMENT)

MISSION

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

MAIN ACTIVITIES

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

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

Revenue and Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Revenues						
Risk Funding	2,173,487	2,274,106	2,329,817	2,329,817	2,329,817	-%
Insurance Proceeds	103,846	190,684	-	20,000	-	-%
Interest on Investments	(224,619)	227,401	150,000	275,000	150,000	-%
TOTALS	2,052,714	2,692,191	2,479,817	2,624,817	2,479,817	-%
Expenses						
Salaries and Wages	168,186	135,346	129,019	129,019	146,942	13.89%
Employee Benefits	261,327	371,906	616,913	630,400	722,063	17.04%
Contractual	1,355,461	1,750,914	2,598,478	2,607,087	3,079,810	18.52%
Commodities	2,073	2,385	3,631	3,631	3,631	-%
Capital Outlay	-	-	-	-	-	-%
Depreciation	-	-	-	-	-	-%
Other (Contingency)	-	-	3,000,000	-	3,000,000	-%
TOTALS	1,787,046	2,260,551	6,348,041	3,370,137	6,952,445	9.52%
Total Revenues Over/(Under) Expenses	265,667	431,640	(3,868,224)	(745,320)	(4,472,628)	
Gain/(Loss) on disposal of assets	-	-	-	-	-	
Beginning Net Assets	5,485,417	5,751,084	6,182,724	6,182,724	5,437,404	
ENDING NET ASSETS	5,751,084	6,182,724	2,314,500	5,437,404	964,776	

REVENUES

Risk Funding

Amount transferred from the general fund

Miscellaneous

Insurance Proceeds are from the subrogation of claims received from at fault 3rd parties

Interest on Investment

The interest revenue is based on the financial market conditions and funds available for investment

EXPENSES

Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY25 budget includes a lump sum COLA and pay for performance increases.

Employee Benefits

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

Contractual

The increase is based upon the costs for outsourcing the review of certificates of insurance that was implemented as a result of reorganization and reduction in staff allocated to Risk Management. In addition, the unfunded mandate for PTSD training for public safety and the anticipated increase in premium for property coverage.

Commodities

Includes membership dues, office supplies and training registrations.

Contingency

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Deputy Town Manager	0.000	0.000	0.000	0.000	0.075
Assistant Town Manager	0.000	0.100	0.000	0.000	0.000
Director of Finance	0.000	0.000	0.100	0.000	0.000
People & Culture Division Director	0.000	0.200	0.000	0.000	0.000
Risk Manager	1.000	0.900	1.000	1.000	1.000
Accountant I	0.000	0.000	0.000	0.050	0.000
Accounting Technician	0.000	0.000	0.050	0.000	0.000
Administrative Assistant	0.400	0.200	0.000	0.000	0.000
Assistant Director of Human Resources	0.100	0.000	0.000	0.000	0.000
Director of Human Resources	0.280	0.000	0.000	0.000	0.000
	1.780	1.400	1.150	1.050	1.075

FUND 502: SELF INSURANCE (HEALTH BENEFIT)

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

In 2022, the Town of Palm Beach re-established a Town Clinic, located at Public Works, on Old Okeechobee Road in West Palm Beach. In 2023, services were increased to include primary care and urgent care for all active employees.

The overall Employee Health budget is expected to increase due to 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 FY25. Costs for health insurance claims, as expected, began to level out during FY23; however, had an increase in FY24 due to several unexpected high claimants. Claims were dramatically affected in FY22, causing an increase in employee premiums for the plan year 2023 (calendar). With the increase in Clinic services, contracted out to Concentra, employees have had access to minor urgent care and primary care services, which is expected to ultimately impact claims and reduce the overall claims expense in the upcoming and future years. The ROI will not be realized for at least another year until we can review future claims experience. Additionally, the increase in clinic costs encompass the ultrasound costs associated with annual physicals for all public safety.

Revenue and Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Revenues						
Employer Contributions	3,682,558	4,415,710	4,870,232	4,870,232	5,644,278	15.89%
Employee Contributions	849,069	892,173	891,400	893,178	881,000	(1.17%)
Insurance Recoveries	-	2,709	-	-	-	-%
Miscellaneous Revenue	8,356	-	-	-	-	-%
Interest Income	(148,873)	182,378	100,000	160,000	100,000	-%
TOTALS	4,391,110	5,492,969	5,861,632	5,923,410	6,625,278	13.03%
Expenses						
Salaries and Wages	50,653	91,988	90,219	90,000	96,501	6.96%
Employee Benefits	5,720,361	6,143,568	6,437,419	6,632,630	6,919,770	7.49%
Contractual	113,136	484,810	532,696	533,137	540,996	1.56%
Commodities	1,262	3,172	3,011	1,733	2,428	(19.36%)
Capital Outlay	-	-	-	-	-	-%
Other (Contingency)	-	-	500,000	-	500,000	-%
TOTALS	5,885,412	6,723,539	7,563,345	7,257,500	8,059,695	6.56%
Total Revenues Over/ (Under) Expenses	(1,494,302)	(1,230,570)	(1,701,713)	(1,334,090)	(1,434,417)	
Beginning Net Assets	7,289,079	5,794,777	4,564,207	4,564,207	3,230,117	
ENDING NET ASSETS	5,794,777	4,564,207	2,862,494	3,230,117	1,795,700	

REVENUES

Employer Contributions

Town's portion of health care expenses; plan funding requirements are determined by experience and actuarial analysis conducted by the Gehring Group. The Town contribution will increase 16% in FY25. There was a 20% increase in FY23 and a 10% increase in FY24.

Employee Contributions

The employee portion of health care expenses are calculated based on experience and actuarial analysis by the Gehring Group.

Interest Income

This amount consists of interest earnings

EXPENSES

Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2025 budget includes a lump sum COLA and pay for performance increases.

Employee Benefits

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

Contractual

Includes professional and other contracted services for the Town's Clinic, contracted services for a 1094-C/1095-C filing program, and off-site document and record storage services.

Commodities

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Director of People & Culture	0.000	0.000	0.000	0.100	0.100
People & Culture Division Director	0.000	0.100	0.150	0.000	0.000
Risk Manager	0.000	0.100	0.000	0.000	0.000
People & Culture Manager	0.000	0.000	0.050	0.050	0.050
Talent Development Officer	0.000	0.000	0.000	0.050	0.050
People & Culture Generalist	0.000	0.050	0.300	0.300	0.300
People & Culture Analyst	0.000	0.000	0.000	0.000	0.050
People & Culture Coordinator	0.320	0.050	0.050	0.350	0.320
Administrative Assistant	0.400	0.100	0.050	0.050	0.050
Assistant Director of Human Resources	0.200	0.000	0.000	0.000	0.000
Director of Human Resources	0.100	0.000	0.000	0.000	0.000
People and Culture Analyst	0.100	0.250	0.050	0.000	0.000
People and Culture Specialist	0.000	0.000	0.300	0.000	0.000
	1.120	0.650	0.950	0.900	0.920

FUND 320: EQUIPMENT REPLACEMENT FUND

This fund was established to provide a means to replace capital and computer equipment, excluding enterprise fund equipment, when the end of its useful life has been reached.

Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to maintain. Depreciation is funded annually with a transfer from the various departments to the Equipment Replacement Fund based on the economic life and replacement cost of the equipment utilized by each department. The calculation for funding was modified in FY2006 to use replacement cost rather than original cost to ensure sufficient funds are available when the asset is replaced.

Depreciation for fixed assets is calculated using the straight line method which takes replacement cost less anticipated salvage value divided by the expected useful life of the asset.

The established asset value threshold for inclusion in the Equipment Replacement Fund is: \$5,000 for fixed assets, and \$3,000 for computer assets.

Revenue and Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Revenues						
Interest on Investments	(764,751)	670,470	100,000	800,000	200,000	100.00%
Surplus Equipment Proceeds	(11,082)	6,311	75,000	10,000	75,000	-%
Transfer from Gen and Other Funds	2,467,736	2,527,687	2,113,014	2,113,014	4,425,018	109.42%
Donations	100,000	-	-	-	-	-%
Miscellaneous	-	2,650	-	-	-	-%
TOTALS	1,791,904	3,207,118	2,288,014	2,923,014	4,700,018	(6.37%)
Expenses						
Salaries and Wages	-	-	-	-	102,552	100.00%
Employee Benefits	-	-	-	-	50,912	100.00%
Transfer to Enterprise Funds	71,517	-	-	-	-	-%
Contractual	130,885	165,794	-	164,000	-	-%
Capital Lease - Kiosks	594	-	-	-	-	-%
Capital Outlay - Equipment	1,661,158	1,122,567	1,373,885	6,739,298	1,459,755	6.25%
Capital Outlay - IT Equipment	256,748	652,698	1,232,587	153,366	3,320,223	169.37%
TOTALS	2,120,902	1,941,059	2,606,472	7,056,664	4,933,442	89.28%
Total Revenues Over/(Under) Expenses	(328,999)	1,266,059	(318,458)	(4,133,650)	(233,424)	
Contingency	-	-	(500,000)	-	(500,000)	
Beg Investment in Capital Assets	9,441,722	9,068,497	11,674,969	11,674,969	16,454,947	
Beg Unrestricted Net Assets	20,816,470	20,860,697	19,520,283	19,520,283	10,606,656	
ENDING NET ASSETS	29,929,194	31,195,252	30,376,794	27,061,602	26,328,179	

REVENUE

Interest on Investments

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

Surplus Equipment Proceeds

This revenue source represents the sale of surplus equipment

Transfer from General and Other Funds

This transfer represents the depreciation expense charged to General and Coastal Fund program budgets and transferred to the Equipment Replacement Fund on an annual basis

EXPENSES

Salaries and Wages

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

Employee Benefits

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

Capital Outlay – Equipment

This represents the budget for the replacement of vehicles, machinery and office equipment

Capital Outlay – IT Equipment

This represents the budget for the replacement of computer equipment

Depreciation Charges by Department FY 2025

Department	Depreciation
Town Manager's Office	\$ -
Information Technology	213,751
Town Clerk	-
Finance	-
Planning and Zoning	-
Recreation	48,744
Fire Rescue	849,680
Police	559,636
Public Works	753,206
Coastal Fund	-
Total Depreciation	\$ 2,425,017

Replacement Equipment FY 2025

Department	Cost
Police	
Ford Bronco - 2 (Code Enforcement)	63,030
Camera Surveillance Project	225,000
Fingerprinting Equipment	5,715
Marked Pick Up Truck	39,056
Ford Explorer XLT	45,000
Ford Explorer Interceptor - 2	85,948
Chevy Tahoe	60,000
Axon Software for BWC and In-Car Video	113,000
Trailer	15,000
Parking Vehicles - 4	96,000
Public Works	
Ford F-150	40,650
Ford F-350	66,166
Sewer Inspection Camera & Crawler	124,000
Generator	41,495
Ford F-150	38,683
International Trash Dump Truck	123,000
Petersen Trash Crane	238,262
Vehicle Lift	39,750
Information Technology	
Enterprise Resource Planning Software	2,789,281
Computer Equipment	550,942
Total Equipment Replacement Expenditures	\$ 4,799,978





Trust and Agency Funds

Town of Palm Beach / FY 2025 Proposed Annual Budget



FUND 600: RETIREMENT FUND

The Town provides pension benefits for General Employees, Police Officers and Firefighters. Approximately 295 active employees and 441 retirees are covered by the three Plans.

The Town of Palm Beach Retirement System Board of Trustees is responsible for the administration of all of the Town's pension assets and retirement programs. An outside pension consultant serves the board as retirement system administrator. Details of the pension benefits are outlined later in this section.

The Town's Retirement Plan Administration consists of Town Staff in Finance and People and Culture and an external provider, GRS Consulting. In FY20, a Defined Contribution Committee was formed. This committee is involved in the oversight of the fiduciary obligation for management of the DC retirement plans and is managed by People and Culture.

The contribution requirements of the Plan members are established and may be amended by the Town Council. Plan members are required to contribute a percentage of their pensionable earnings.

Benefit Group	Defined Benefit Plan Employee Contribution	401(a) Defined Contribution Plan				
		Mandatory Contribution		Voluntary Contribution (post tax)		
		Employee	Employer	Employee	Employer	
General Employees	3.50%	3%	3%	Voluntary up to the maximum allowable under IRS regulations	Up to 2.0%	
Lifeguard Employees	3.50%	3%	3%		Up to 2.0%	
Firefighter Union	8.50%					
Firefighter Non-Union	8.50%					
Police Officer	8.50%					

The FY25 actuarially determined contribution to the defined benefit plan totals \$14,660,253. Due to concerns about the rising unfunded liability in the pension fund, a funding policy was adopted that would require annual appropriations of the annual required contribution plus \$5,420,000 to be capped at \$20 million, indexed for inflation. The Retirement Board approved a reduction in the UAAL amortization period from 25 years to a hybrid amortization of 15 years for experience gains/losses and plan changes and 20 years for assumption/method changes.

The Town began contributing the entire contribution in October of each fiscal year beginning in FY17. This early contribution allows for a reduction for interest savings due to the earlier than expected payment timing.

The funded ratio history for the each of the pension plans is shown in the chart below.

As of Fiscal Year End	FY2019	FY2020	FY2021	FY2022	FY2023
General Employees	73.60%	74.60%	77.70%	77.30%	75.90%
Lifeguards	66.00%	69.80%	73.70%	72.50%	75.90%
Police	72.40%	75.60%	78.80%	77.00%	75.20%
Fire-Rescue	65.20%	68.20%	71.90%	71.50%	70.80%

The actuarial determined employer contribution history for the defined benefit pension and the excess and extraordinary contributions for the last five years is shown in the table below:

Actuarially Determined Employer Contribution	2021	2022	2023	2024	2025
General	\$ 3,560,240	\$ 3,636,738	\$ 3,493,970	\$ 3,819,225	\$ 4,617,624
Lifeguards	\$ 215,911	\$ 195,379	\$ 182,855	\$ 202,223	\$ 225,986
Police	\$ 3,653,689	\$ 3,521,362	\$ 3,446,777	\$ 3,928,198	\$ 4,497,745
Fire-Rescue	\$ 4,362,652	\$ 4,392,526	\$ 4,333,641	\$ 4,701,232	\$ 5,318,898
Total	\$ 11,792,492	\$ 11,746,005	\$ 11,457,243	\$ 12,650,878	\$ 14,660,253
Extraordinary Contributions	\$ 5,420,000	\$ 5,420,000	\$ 5,420,000	\$ 5,420,000	\$ 5,420,000
Total Town Contributions	\$ 17,212,492	\$ 17,166,005	\$ 16,877,243	\$ 18,070,878	\$ 20,080,253

The Town's total contribution for the defined benefit and defined contribution plans for FY25 and FY24 is shown below. The FY25 total below increased due mainly to unfavorable investment performance.

Town Retirement Contributions	FY2024	FY2025	Change	% Change
General Employees DB	\$ 3,819,225	4,617,624	\$ 798,399	20.90%
Lifeguards DB	202,223	225,986	23,763	11.75%
Police DB	3,928,198	4,497,745	569,547	14.50%
Fire-Rescue DB	4,701,232	5,318,898	617,666	13.14%
Total DB Contribution	12,650,878	14,660,253	2,009,375	15.88%
DC Contributions	814,605	845,445	30,840	3.79%
Total Town DB And DC Contribution	\$ 13,465,483	\$ 15,505,698	\$ 2,040,215	15.15%

The DC plan is available to General Employees and Lifeguards. The Town contributes a mandatory match of 3% and an optional match of 2% to the Defined Contribution (DC) plan. Total employer contributions to the DC plan per year are shown below:

DC Contributions	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2025 Budget
General	\$ 469,444	\$ 504,896	\$ 738,462	\$ 805,507	\$ 836,210
Lifeguards	424	1,393	11,805	9,097	9,234
Total	\$ 469,868	\$ 506,289	\$ 750,267	\$ 814,604	\$ 845,445

The table below shows the breakdown in costs between Normal Cost and the amortization of the UAAL by benefit tier (Plan B and Legacy), for the plan as a whole and each employee group. A small number of grandfathered employees were accruing benefits under the legacy plan and their normal cost is included in the legacy plan percentages.

Actuarially Determined Contribution Breakdown by Benefit Tier
Valuation Date: September 30, 2023

	Total Plan	General	Ocean Rescue	Police	Firefighters
Participants	304	176	2	59	67
Total Plan					
Employer Normal Cost	14.99%	10.45%	10.48%	20.17%	19.90%
Amortization of UAAL	40.58%	21.98%	270.53%	61.27%	58.10%
Total	55.57%	32.43%	281.01%	81.44%	78.00%
Town Contribution	\$ 14,054,076	\$ 4,285,906	\$ 224,208	\$ 4,406,838	\$ 5,137,124
Plan B - Ongoing Plan					
Employer Normal Cost	14.99%	10.45%	10.48%	20.17%	19.90%
Amortization of UAAL	3.24%	2.22%	1.82%	4.28%	4.46%
Total	18.23%	12.67%	12.30%	24.45%	24.36%
Town Contribution	\$ 4,611,652	\$ 1,674,450	\$ 9,814	\$ 1,323,025	\$ 1,604,363
Plan A - Legacy Plan					
Employer Normal Cost	-	-	-	-	-
Amortization of UAAL	37.34%	19.76%	268.71%	56.99%	53.64%
Total	37.34%	19.76%	268.71%	56.99%	53.64%
Town Contribution	\$ 9,442,424	\$ 2,611,456	\$ 214,394	\$ 3,083,813	\$ 3,532,761
Legacy cost	67.2%	60.9%	95.6%	70.0%	68.8%

The Town Council previously committed to lowering the investment return assumption from the current 6.2% to 6% by .2% per year. As of the September 30, 2023 valuation date, the cost to lower the assumption to 6% immediately would increase the Town Contribution for FY25 by \$694,943 and increase the UAAL by \$8,746,503. The details are shown in the chart below.

	Total Plan
Current Rate of 6.2%	
Employer Normal Cost	14.99%
Amortization of UAAL	40.58%
Total	55.57%
Town Contribution	\$ 14,054,076
UAAL	\$ 98,335,829
Funded Ratio	74.00%
Assumption Change to 6%	
Employer Normal Cost	15.83%
Amortization of UAAL	42.48%
Total	58.31%
Town Contribution	\$ 14,749,019
UAAL	\$ 107,082,332
Funded Ratio	72.30%
Difference	
Town Contribution	\$ 694,943
UAAL	\$ 8,746,503
Funded Ratio	(1.70%)

UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)

The UAAL as of September 30, 2023, for all pension groups is \$98,335,829. The table below summarizes the causes for the increase since 2009.

Experience (Gain)/Loss include demographic experience due to salary increases, retirements, terminations, mortality experience and other census changes that differ from the actuarial assumptions. In addition, it also includes the gains/losses from investments.

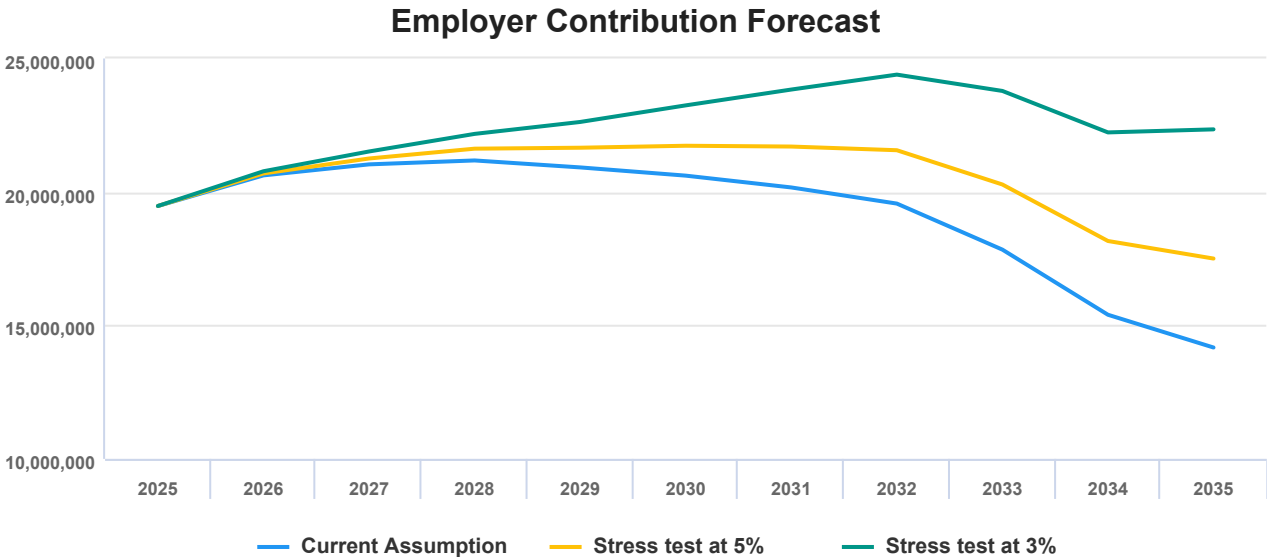
Assumption changes include reductions in the investment assumption, changes in several demographic assumptions after an experience study and changes in the mortality tables. Benefit changes include the reduction in benefits in 2012 offset by benefit improvements made since 2012.

Date		General	Lifeguard	Police	Firefighter	Total
2009	Initial Unfunded	8,232,536	487,100	2,220,259	9,705,153	20,645,048
	Experience (Gain)/Loss					
2010	Experience (Gain)/Loss	829,157	46,059	578,463	928,382	2,382,061
2011	Experience (Gain)/Loss	(2,531,249)	78,659	273,499	(749,740)	(2,928,831)
2012	Experience (Gain)/Loss	2,786,091	179,936	3,916,813	3,406,836	10,289,676
2013	Experience (Gain)/Loss	(575,699)	15,516	1,498,158	1,305,272	2,243,247
2014	Experience (Gain)/Loss	(49,565)	(11,819)	631,049	120,550	690,215
2015	Experience (Gain)/Loss	1,690,710	62,728	1,611,137	1,498,658	4,863,233
2016	Experience (Gain)/Loss	22,530	(8,595)	(395,571)	2,028,423	1,646,787
2017	Experience (Gain)/Loss	130,516	54,496	205,145	378,270	768,427
2018	Experience (Gain)/Loss	1,285,331	52,562	478,659	865,153	2,681,705
2019	Experience (Gain)/Loss	728,211	16,593	1,018,696	1,100,690	2,864,190
2020	Experience (Gain)/Loss	150,839	(16,354)	(308,357)	(3,579)	(177,451)
2021	Experience (Gain)/Loss	(2,360,230)	(61,876)	(1,273,423)	(1,933,156)	(5,628,685)
2022	Experience (Gain)/Loss	882,045	196,192	3,129,210	2,206,665	6,414,112
2023	Experience (Gain)/Loss	1,643,785	231,415	2,900,684	2,205,379	6,981,263
	Total Experience (Gain)/Loss	4,632,472	835,512	14,264,162	13,357,803	33,089,949
	Benefit Changes					
2010	Benefit Changes	(3,032,204)	(142,784)	(2,681,321)	(4,706,272)	(10,562,581)
2013	Benefit Changes	48,588	-	-	-	48,588
2014	Benefit Changes	25,238	995	54,476	22,775	103,484
2015	Benefit Changes	-	-	554,343	263,086	817,429
2016	Benefit Changes	953,297	13,398	-	535,018	1,501,713
2017	Benefit Changes	-	-	-	-	-
	Total Benefit Changes	(2,005,081)	(128,391)	(2,072,502)	(3,885,393)	(8,091,367)
	Assumption Method Changes					
2010	Assumption Method Changes	(1,285,207)	(34,512)	(461,550)	(566,905)	(2,348,174)
2011	Assumption Method Changes	(81,134)	45,061	283,369	143,216	390,512
2012	Assumption Method Changes	3,231,021	175,196	3,196,572	3,298,600	9,901,389
2015	Assumption Method Changes	4,500,337	123,150	1,282,906	1,677,106	7,583,499
2016	Assumption Method Changes	1,765,904	113,654	2,175,801	2,245,869	6,301,228
2017	Assumption Method Changes	827,847	42,564	766,876	822,555	2,459,842
2018	Assumption Method Changes	856,822	43,703	791,032	857,827	2,549,384
2019	Assumption Method Changes	870,776	37,446	516,926	925,722	2,350,870
2020	Assumption Method Changes	1,370,776	(19,191)	(211,402)	93,967	1,234,150
2021	Assumption Method Changes	2,246,597	108,880	1,642,346	2,275,931	6,273,754
2022	Assumption Method Changes	2,510,646	121,136	2,345,066	2,604,787	7,581,635
2023	Assumption Method Changes	2,761,598	132,569	2,589,912	2,930,031	8,414,110
	Total Assumption Method Changes	19,575,983	889,656	14,917,854	17,308,706	52,692,199
	UAAL as of September 30, 2023	30,435,910	2,083,877	29,329,773	36,486,269	98,335,829
	Membership - Retirees	214	12	108	103	437
	Membership - Active	176	2	59	67	304
	Membership - Terminated/Vested	45	3	21	24	93
	Ratio of Total Membership to UAAL	69,968	122,581	156,009	188,074	117,909

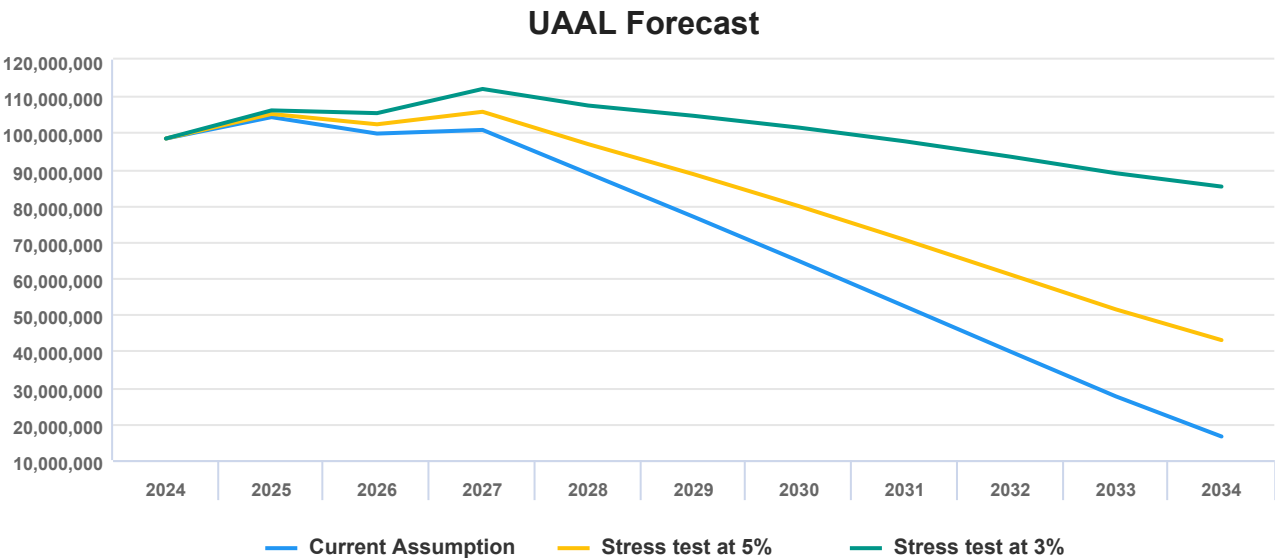
UAAL AND EMPLOYER CONTRIBUTION FORECAST

A ten-year forecast of the Unfunded Actuarial Accrued Liability (UAAL) and Employer Contribution has been prepared by the actuary. The current assumptions include the reduction in investment return by .2% per year from 6.2% used in the September 30, 2023 Actuarial Valuation Report to 6.0% as of September 30, 2024.

This forecast was stress tested using an estimated actual return on the market value of assets of 5% per year and 3% per year. The results are shown on the following charts for UAAL and Employer Contribution.



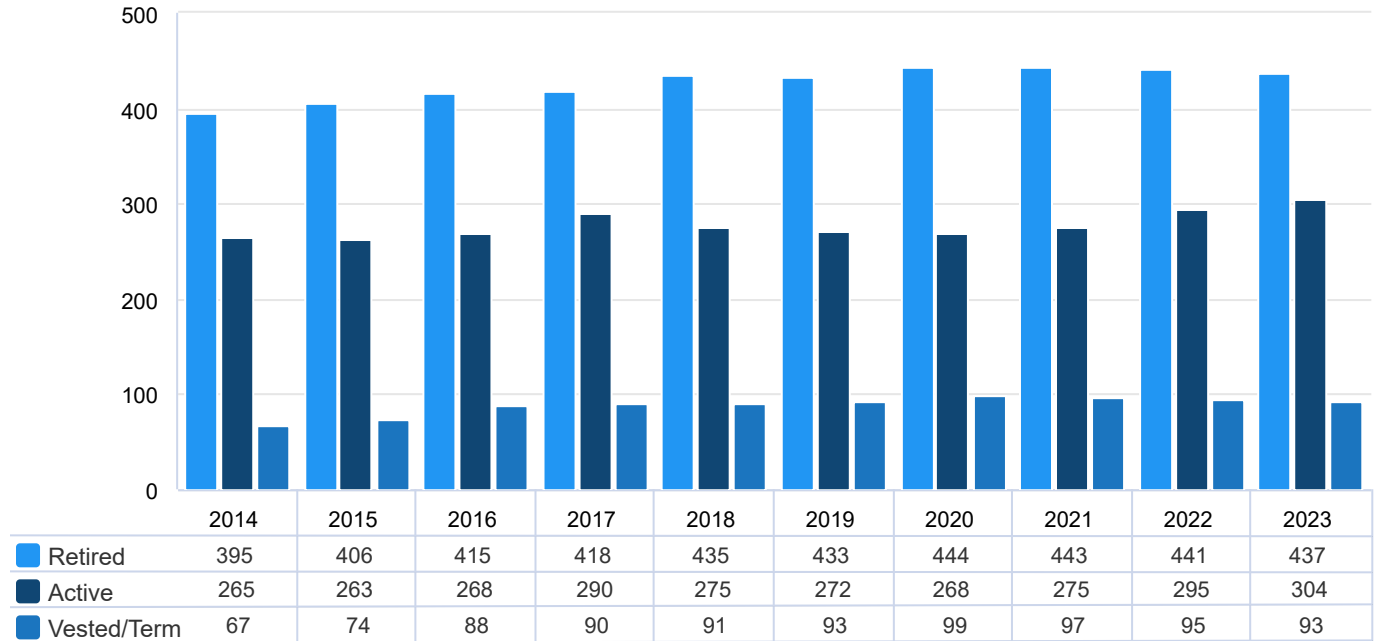
The 10-year projection from GRS has the Retirement Fund 90.5% funded, with current assumptions, in FY32.



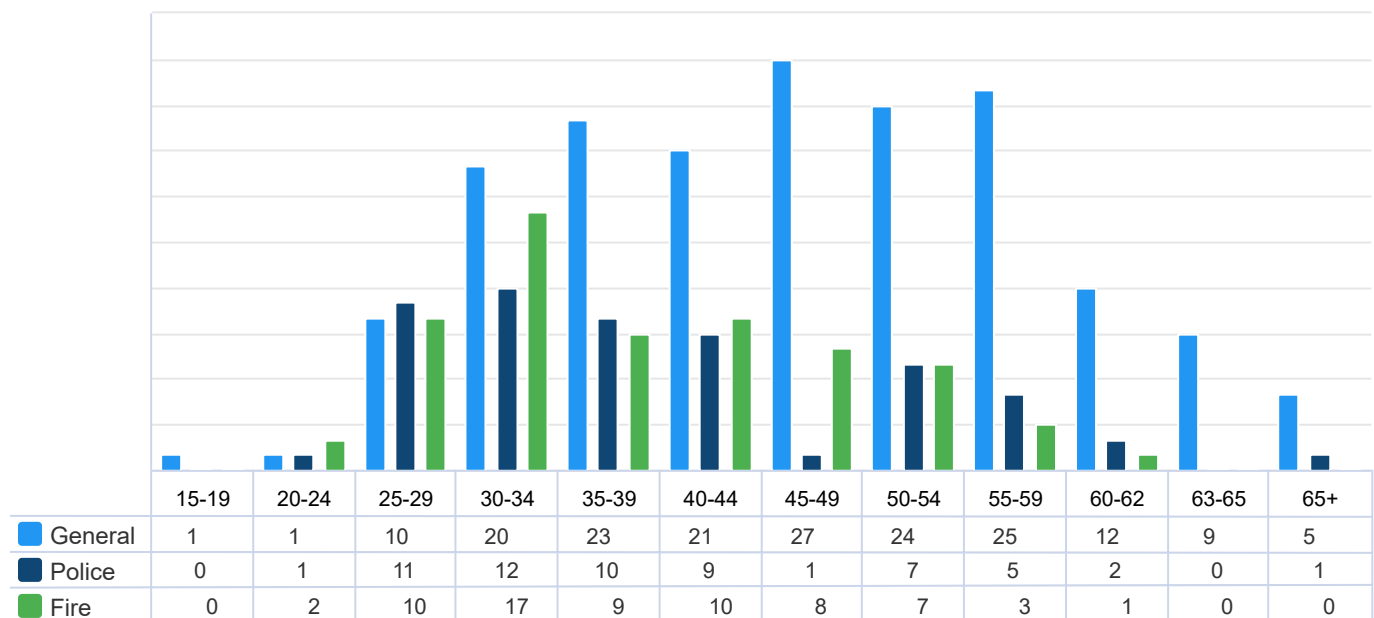
DEMOGRAPHIC INFORMATION

The following charts depict the System membership (Active, Retired and Vested Terminated Members) for the past 10 years. The first chart shows the total membership for all three funds. It is followed by charts depicting the membership for each separate benefit group. Information extracted from the September 30, 2023, Actuarial Report.

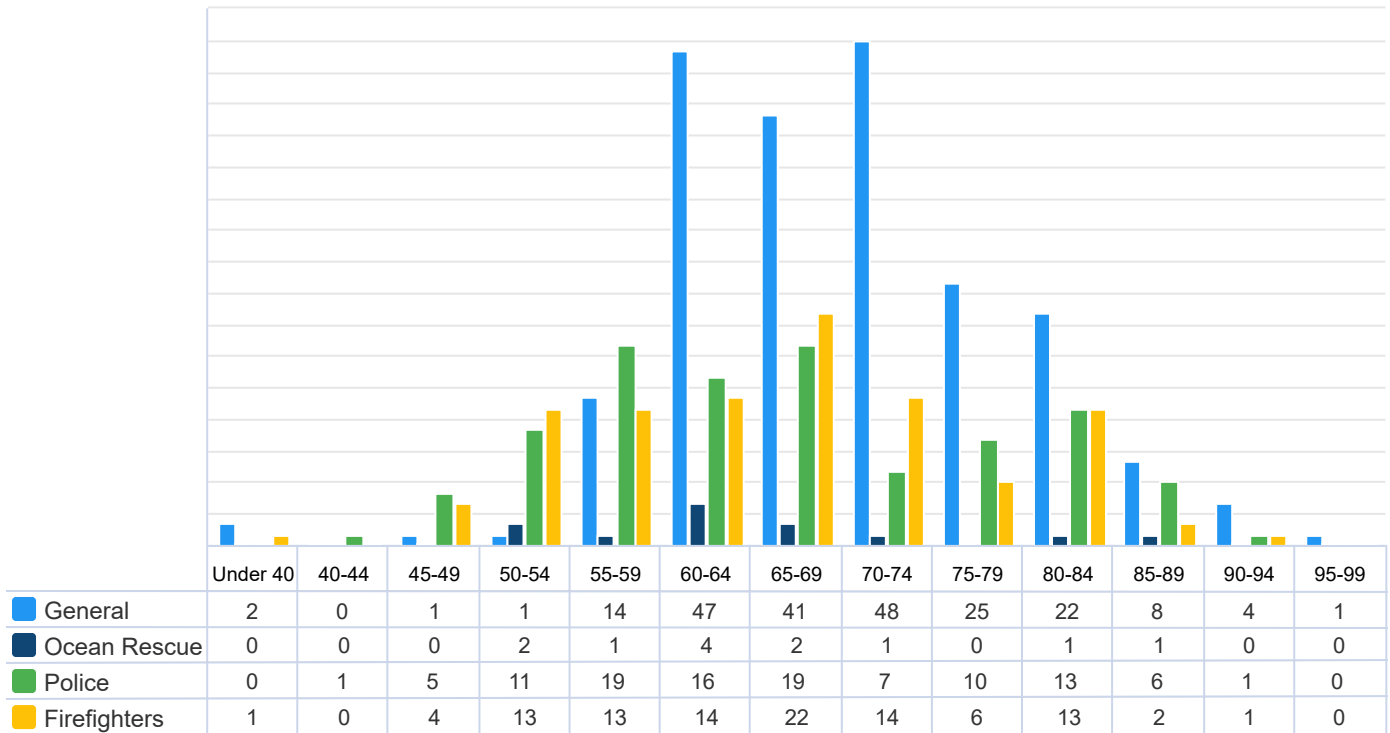
Total Member Profile



Distribution of Active Members by Age



Distribution of Retirees & Beneficiaries by Age



SUMMARY OF DEFINED BENEFIT PLAN PROVISIONS

Grandfathered Benefits: The benefits consist of the old defined benefit plan (Plan A - see below) including future accruals in Plan A for employees that were eligible to retire on or before May 1, 2012 (grandfather).

Plan A Benefits: The accrued benefits prior to May 1, 2012 in the old defined benefit plan (frozen benefits).

Plan B Benefits: The accrued benefits on and after May 1, 2012.

Normal Retirement:

ELIGIBILITY

Plan A

1. General: 30 or more years of service, regardless of age; or age 55 with 10 or more years of service
2. Ocean Rescue: Age 50 with 10 or more years of service. Or 10 or more years of service and age plus credited service totals 65 years or more.
3. Police and Firefighters: 20 or more years of service, regardless of age; or, age 50 with 10 or more years of service; or, at least 10 years of service and age plus credited service totals 65 years or more.
4. Immediate vesting was granted to all employees who on May 1, 2012, were active contributing plan participants.

Plan B

General and Ocean Rescue: Effective June 1, 2024, age 62 with 5 or more years of service. If not employed or participating in DROP on June 1, 2024, age 62 with 10 or more years of service. If not employed or participating in DROP on May 1, 2017, retirement eligibility age is 65 with 10 or more years of service. Employees hired on or after May 1, 2017 are eligible to retire at age 62 with 10 or more years of service.

Police: Effective June 1, 2024, age 55 with at least 8 years of service or 25 years of service regardless of age. If not employed or participating in DROP on June 1, 2024, age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to police officers who are participating in the DROP on October 1, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before October 1, 2019.

Non-union Firefighters: Effective June 1, 2024, age 55 with at least 8 years of service or 25 years of service regardless of age. If not employed or participating in DROP on June 1, 2024, age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to non-union firefighters who are participating in the DROP on October 1, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before October 1, 2019.

Union Firefighters: Effective November 2, 2019 Age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to union firefighters who are participating in the DROP on November 2, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before November 2, 2019.

Employees hired on or after August 12, 2017 are eligible to retire at age 56 with 10 or more years of service. If not employed or participating in DROP on August 12, 2017, retirement eligibility age of 65 with 10 or more years of service.

Pension Amount

Plan A

1. General: Average final compensation (AFC) times the sum of a) 2.75% for service earned after September 30, 1990, to a maximum of 82.5%, plus 2.35% for service earned on or before September 30, 1990 for the first 30 years of service, plus, b) 1.0% for service in excess of 30 years.
2. Ocean Rescue: AFC times the sum of a) 2.85% for the first 25 years of service with a maximum of 71.25%, plus, b) 1.0% for service in excess of 25 years.
3. Police Officers and Firefighters: AFC multiplied by the sum of a) 3.5% per year of credited service to a maximum of 87.5 percent, plus, b) 2.0% per year of credited service, if any, in excess of 43.75 years.

Plan B

General and Ocean Rescue: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012, through April 30, 2017 and multiplied by 1.70% per year between May 1, 2017 and May 31, 2024, plus 2.0% per year of credited service on and after June 1, 2024.

Union Firefighters: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012 through September 30, 2017. AFC multiplied by 2.75% per year of credited service between October 1, 2016 and May 31, 2024, plus 3.0% per year of credited service on and after . Note that this increase in benefit accrual rate will not apply until it is implemented through the collective bargaining process, but it is assumed to be retroactive to June 1, 2024 once implemented.

Police and non-union Firefighters: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012 through September 30, 2016. AFC multiplied by 2.75% per year of credited service between October 1, 2016 and , plus 3.0% of credited service on and after .

Members can elect an optional **survivorship benefit with an actuarial reduction in benefit.**

Average Final Compensation (AFC):

Plan A: Average of the highest 2 consecutive years within the member's last 5 years of credited service.

Plan B: AFC after April 30, 2012, is the average of the final 5 years of credited service.

DROP Retirement: Both Plan A and Plan B

Eligibility - Same as Normal Retirement. Participation must be terminated within 5 years of DROP commencement.

Pension Amount

General and Ocean Rescue: 100% of member's accrued benefit at the date of election to participate in DROP. Grandfathered General and Ocean Rescue employees: 98% of member's accrued benefit at the date of election to participate in DROP

Police and Firefighters: 100% of the member's accrued benefit at the date of election to participate in DROP.

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

Early Retirement (General Employees Only):**ELIGIBILITY**

Plan A: Age 50 with 10 or more years of credited service based on a monthly reduction from normal retirement date as explained below.

Plan B: Early retirement at age 60 with 10 or more years of credited service, based on a monthly reduction from normal retirement date based on actuarial equivalency.

PENSION AMOUNT

Plan A: Computed as a normal retirement benefit but reduced 6/10 of 1% (3/10 of 1% if service credit is 20 or more years) for each month early retirement precedes the member's normal retirement date.

Deferred Retirement (Vested Termination Benefit): Both Plan A and Plan B

Eligibility - 5 or more years of service (waived for frozen benefits) for general and ocean rescue employees, 8 or more years of service (waived for frozen benefits) for police officers and firefighters. Pension begins upon meeting requirements for normal retirement. Contributions must be left on deposit in the System; failure to do so results in forfeiture of the vested benefit. Frozen accrued benefits as of April 30, 2012 are vested immediately.

Pension Amount - Computed as for normal retirement, based upon Plan A frozen benefit, or Plan B service and AFC at time of termination.

Duty Disability Retirement: Both Plan A and Plan B

Eligibility - No age or service requirements.

General Employees and Ocean Rescue: Payment of sixty percent of the monthly AFC (greater of Plan A or B); or if the member retires prior to attaining the age for normal retirement, the amount of the monthly pension shall be computed as if the member has continued to accrue credited service until the date the member would have attained the age for normal retirement provided that the member has been in receipt of the disability benefit for at least five years.

Police Officers and Firefighters: Payment of sixty percent of the monthly AFC (greater of Plan A or B); or if the member retires prior to attaining the age for normal retirement, the amount of the monthly pension shall be computed as if the member has continued to accrue credited service until the date the member would have attained the age for normal retirement provided that the member has been in receipt of the disability benefit for at least five years.

Non-Duty Disability Before Retirement: Plan A

Eligibility - 10 or more years of service (waived for frozen benefit).

Pension Amount - Computed as for normal retirement. For Police and Firefighter benefit groups, the disability pension benefit shall not be less than a payment of 30 percent of the member's AFC at the time of disability.

Elective Survivor Benefits Eligibility – The member dies while in the employ of the Town with at least 10 years of credited service and not participating in the DROP. Survivor beneficiary shall be in writing and filed with People and Culture Department.

Non-Duty Disability Before Retirement: Plan B

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

Pension Amount - Computed as for normal retirement.

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

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

Pension Amount - Computed as for normal retirement. For Police and Firefighter benefit groups, the disability pension benefit shall not be less than a payment of 30 percent of the member's AFC at the time of disability.

Elective Survivor Benefits Eligibility – The member dies while in the employ of the Town with at least 10 years of credited service and not participating in the DROP. Survivor beneficiary shall be in writing and filed with People and Culture Department.

Duty Death Special Provision: Both Plan A and Plan B

Eligibility – Death while actuarially performing duty for the Town or was the natural and proximate result, independent of all other causes, of a personal injury or disease arising out of and in the course of the actual performance of duty for the town.

1. 5-year (General and Ocean Rescue Employees), 8-year (Police Officer and Firefighter) vesting requirement waived

2. Surviving children is 25% of deceased member's AFC, not to exceed 75% of AFC when four or more surviving children.
3. Surviving spouse is paid difference between 75% of deceased AFC and aggregate amount paid surviving children.

Automatic Death After Retirement Pension:

Plan A: To Surviving Child(ren): 25% of the retiree's pension payable to age 18, not to exceed an equal share of 75% of the retiree's pension. Payments to surviving children may be paid to age 25 if retirement if no surviving spouse.

To Surviving Spouse: The difference, if any, between 75% of the deceased retiree's pension and the aggregate amount paid to any surviving children for the month.

Plan B: Reduced option forms of payment are available for survivorship benefits.

Post-Retirement Cost-of-Living Adjustments:

Plan A: Pensions are increased 2.0% annually based on the total pension payable subsequent to an initial 3-year deferral period.

Plan B: None.

Purchase of Service Credit: Both Plan A and Plan B

A vested member who has not purchased service credit under Prior Governmental Service, including Military Service elsewhere may purchase years or fractional parts of years of service, not to exceed 5 years, to be added to years of credited service provided that the member contributes the sum that would have been contributed to the retirement plan to pay the full actuarial cost.

Purchase of service by members of benefit group firefighter may only be based upon actual prior service as a firefighter or service in the military and purchase of service by a member of benefit group police officer may only be based upon actual prior service as a police officer or service in the military.

FUND 600: EMPLOYEES RETIREMENT FUND

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Revenues						
Employer Contributions	11,746,005	11,457,243	12,650,878	12,650,878	14,660,253	15.88%
Employee Contributions	1,327,380	1,468,808	1,600,000	1,538,000	1,600,000	-%
Use of Prepaid Contributions	-	-	-	-	-	-%
Gain/(Loss) on Investments	(59,773,777)	12,983,656	2,500,000	2,500,000	2,500,000	-%
Miscellaneous	0	5,538	5,000	1	-	(100.00%)
Investment Income	14,655,629	8,582,858	14,825,000	27,000,000	15,070,000	1.65%
Transfer from General Fund	5,420,000	5,420,000	5,420,000	5,420,000	5,420,000	-%
TOTALS	(26,624,762)	39,918,104	37,000,878	49,108,879	39,250,253	6.08%
Expenses						
Salaries and Wages	44,836	54,449	90,935	70,000	72,352	(20.44%)
Employee Benefits	31,307	36,325	43,215	39,778	33,832	(21.71%)
Contractual	24,009,397	25,349,728	24,833,500	23,878,066	25,166,500	1.34%
TOTALS	24,085,540	25,440,501	24,967,650	23,987,844	25,272,684	1.22%
Total Revenues Over/(Under) Expenses	(50,710,302)	14,477,603	12,033,228	25,121,035	13,977,569	
Beginning Net Assets	288,216,111	237,505,809	251,983,412	251,983,412	277,104,447	
ENDING NET ASSETS	237,505,809	251,983,412	264,016,640	277,104,447	291,082,016	

REVENUES**Employer Contributions**

The employer contributions are actuarially determined for the hybrid pension plan.

Employee Contributions

Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate.

Gain/(Loss) on Investments

Estimated gains on the sale of equities. Projections reflect the 7.0% return assumption for the fund.

Interest on Investments

The budgeted amount represents the anticipated interest to be earned on fixed income investments.

Transfer from the General Fund

Extraordinary transfer from General Fund fund balance to improve the unfunded status.

EXPENSES**Salaries and Wages**

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

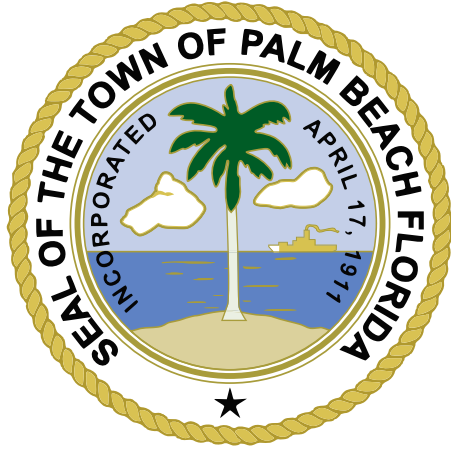
Employee Benefits

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

Contractual

This line item reflects anticipated pension payments and operating costs.

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Deputy Town Manager	0.000	0.000	0.000	0.000	0.025
Director of Finance	0.100	0.100	0.100	0.000	0.000
Director of People & Culture	0.000	0.000	0.000	0.100	0.100
People & Culture Division Director	0.000	0.100	0.100	0.000	0.000
Controller	0.000	0.000	0.000	0.025	0.000
Assistant Director of Finance	0.025	0.025	0.025	0.000	0.000
Budget Manager	0.000	0.000	0.000	0.100	0.050
Accountant III	0.000	0.000	0.000	0.100	0.100
People & Culture Generalist	0.000	0.000	0.250	0.250	0.250
Budget Analyst	0.100	0.100	0.100	0.000	0.000
People & Culture Coordinator	0.000	0.000	0.000	0.250	0.000
Accountant I	0.000	0.000	0.000	0.036	0.050
Administrative Assistant	0.000	0.000	0.050	0.050	0.050
Accounting Technician	0.036	0.036	0.036	0.000	0.000
Director of Human Resources	0.024	0.000	0.000	0.000	0.000
Human Resource Specialist (Part Time)	0.375	0.000	0.000	0.000	0.000
People and Culture Analyst	0.000	0.500	0.000	0.000	0.000
People and Culture Specialist	0.000	0.000	0.250	0.000	0.000
	0.660	0.861	0.911	0.911	0.625



FUND 610: HEALTH INSURANCE TRUST (OPEB)

The Town makes post-employment health care benefits available to retirees and funds a portion of the retiree health insurance benefits. In FY2007, the Town established a Health Insurance Trust for the funding of these benefits. The trust was established with an initial deposit of \$16,000,000 transferred from the reserves from the Health Insurance Fund. The Town's Investment Advisory Committee oversees the investment of the assets of this trust.

An actuarial valuation of the retiree health plan was conducted as of October 1, 2022. The Town's Actuarial Accrued Liability as of October 1, 2022 was determined to be \$31,068,482 using a 5.0% discount rate and return on assets and resulting in a funded ratio of 126.3%. The annual budgeted contribution for FY25 is \$828,584.

The Town provides to the retirees self-insured medical and prescription plan(s) and dental plan administered by Cigna.

SUMMARY OF PLAN PROVISIONS

Eligibility

Employees must separate employment with the Town and be eligible to retire under the Town's retirement system. If a retiree does not choose the Town's plan at time of eligibility or drops coverage at any time, they are not eligible to rejoin the Town's plan.

Plan Design

Eligible retirees can choose from one of two Cigna plans: Open Access Plus or Open Access Plus In-Network. A summary of the significant plan provisions for the plan year that begins on January 1, 2024 are provided below:

Cigna Open Access Plus

	In-Network	Out-of-Network
Deductible	\$500 Ind/\$1,500 Family	\$1,000 Ind/\$3,000 Family
Coinsurance	10%	30%
Out of Pocket Maximum	\$1,500 Ind/\$4,500 Family	\$3,000 Ind/\$9,000 Family
Office Visit Copay	\$25	Ded+30%
Prescription Drugs	\$100 Ded for Non-generic drugs	
Retail/Mail Order Copayment	Generic-\$10, Preferred-\$30, Non-Preferred-50% of Cost	
Lifetime Maximum	Unlimited	

Cigna Open Access Plus In-Network*

	In-Network	*Out-of-Network
Deductible		N/A
Coinsurance		N/A
Out of Pocket Maximum	\$1,500 Individual, \$3,000 Family	
Office Visit Copay		\$20
Inpatient Copay	\$500 per admission	
Emergency Room Copay		\$115
Prescription Drugs	\$100 Ded for Non-generic drugs	
Retail/Mail Order Copayment	Generic-\$10, Preferred-\$30, Non-Preferred-50% of Cost	
Lifetime Maximum	Unlimited	

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

Discount Rate

The actuarial analysis assumes a 5.0% annual discount rate.

Required Monthly Contributions

Contribution amounts are determined by the medical plan chosen. Contributions are required to both retiree and dependent coverage. The premium cost sharing between retirees and the Town ranges from 50% to the maximum charge allowable per state statute for the non-Medicare group.

FUND 610: HEALTH INSURANCE TRUST (OPEB)**Revenue and Expense Summary**

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% Change
Revenues						
Town Funding	334,215	331,217	789,128	789,128	828,584	5.00%
Retiree Funding	1,122,731	1,051,447	1,107,500	1,060,000	1,010,000	(8.80%)
Miscellaneous Revenue	302,871	117,320	-	20,000	-	-%
Investment Income	(5,188,295)	3,187,253	1,900,000	3,635,000	1,900,000	-%
TOTALS	(3,428,479)	4,687,237	3,796,628	5,504,128	3,738,584	(1.53%)
Expenses						
Salaries and Wages	58,468	89,872	90,219	90,000	97,343	7.90%
Employee Benefits	2,336,969	1,961,242	2,348,459	2,579,352	2,717,067	15.70%
Contractual	97,736	157,507	92,687	128,443	90,147	(2.74%)
Commodities	1,571	557	2,581	2,164	1,923	(25.49%)
TOTALS	2,494,743	2,209,177	2,533,946	2,799,959	2,906,480	14.70%
Total Revenues Over/(Under) Expenses	(5,923,222)	2,478,060	1,262,682	2,704,169	832,104	
Beginning Net Assets	40,330,823	34,407,601	36,885,661	36,885,661	39,589,830	
ENDING NET ASSETS	34,407,601	36,885,661	38,148,343	39,589,830	40,421,934	

REVENUES**Town Funding**

Town's portion of retiree health care expenses; plan funding requirements are determined by experience and actuarial analysis conducted by the Gehring Group

Retiree Funding

The FY25 projected budget for Retiree Funding is based on trending and actual contributions for FY24

Gain/(Loss) On Investments

Gain/Loss on investments represents revenue earned or investment losses on the investments in the trust

EXPENSES**Salaries And Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY25 budget includes a lump sum COLA and pay for performance increase.

Employee Benefits

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

Contractual

Includes professional and other contracted services.

Commodities

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

Full Time Equivalent Employees	FY2021	FY2022	FY2023	FY2024	FY2025
Director of Finance	0.050	0.050	0.050	0.000	0.000
Director of People & Culture	0.000	0.000	0.000	0.100	0.100
People & Culture Division Director	0.000	0.100	0.150	0.000	0.000
People & Culture Manager	0.000	0.000	0.050	0.050	0.050
Talent Development Officer	0.000	0.000	0.000	0.050	0.050
People & Culture Generalist	0.000	0.050	0.300	0.300	0.300
People & Culture Analyst	0.000	0.000	0.000	0.000	0.330
People & Culture Coordinator	0.330	0.050	0.050	0.350	0.050
Administrative Assistant	0.200	0.050	0.050	0.050	0.050
Assistant Director of Human Resources	0.200	0.000	0.000	0.000	0.000
Director of Human Resources	0.100	0.000	0.000	0.000	0.000
People and Culture Analyst	0.100	0.250	0.050	0.000	0.000
People and Culture Specialist	0.000	0.000	0.300	0.000	0.000
	0.980	0.550	1.000	0.900	0.930



Resolutions

Town of Palm Beach / FY 2025 Proposed Annual Budget



RESOLUTION NO. 083-2024

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 2.6110 FOR THE TENTATIVE FISCAL YEAR 2025 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 2.3608 TO BE PROVIDED TO THE PROPERTY APPRAISER IN ACCORDANCE WITH F.S. 200.065; ESTABLISHING THE DATE, TIME AND PLACE OF THE FIRST AND FINAL BUDGET HEARINGS TO CONSIDER THE PROPOSED MILLAGE RATES AND TENTATIVE FISCAL YEAR 2025 BUDGET AND DIRECTING THE TOWN MANAGER TO TRANSMIT THIS INFORMATION TO THE PROPERTY APPRAISER OF PALM BEACH COUNTY IN ACCORDANCE WITH THE REQUIREMENTS OF F.S. 200.065.

WHEREAS, F.S. 200.065 requires the Town of Palm Beach to provide specific budgetary information to the Palm Beach County Property Appraiser within thirty-five (35) days of certification of taxable value by the Property Appraiser (July 1st) including its proposed millage rate, its rolled-back millage rate and of the date, time, and place of the first and final public hearings to be held to consider the proposed millage rate and the tentative budget for Fiscal Year 2025 commencing on October 1, 2024; and

WHEREAS, the Town Council met on July 11, 2024, to review and consider the proposed budget prepared by the Town Manager, including his recommendations pertaining to the proposed millage rate, rolled-back millage rate and the date, time and place of the First and Final public hearings to be held to consider the proposed millage rate and the tentative budget for Fiscal Year 2025 commencing on October 1, 2024, for the purpose of making the necessary taxing authority decisions relative to the requirements of F.S. 200.065.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. The foregoing recitals are hereby ratified and confirmed.

Section 2. The proposed Operating Millage Rate of 2.6110 necessary to provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2025 General Fund Budget is hereby approved.

Section 3. The computed rolled-back millage rate of 2.3608 to be provided to the Property Appraiser in accordance with F.S. 200.065 is hereby approved.

Section 4. The date, time and place of the first budget hearing to consider the proposed millage rate and tentative budget shall be September 11, 2024, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 5. The date, time and place of the final budget hearing to consider the proposed millage rate and tentative budget shall be September 19, 2024, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 6. The Town Manager is hereby directed to do all things necessary to comply with the requirements of F.S. 200.065, including, but not limited to, the transmittal of the tentative taxing authority decisions contained within this resolution to the Property Appraiser's Office in the appropriate format required.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of July, 2024.

Danielle H. Moore, Mayor

Bobbie D. Lindsay, Town Council President

Lewis S.W. Crampton, Council President Pro Tem

ATTEST:

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Bridget Moran, Town Council Member

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 11, 2024

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

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

RE: Non-Ad Valorem Assessment Rates for Commercial Solid Waste Collection and Disposal - Adoption of Assessment Roll and Service Assessments for FY25
Resolution No. 080-2024

DATE: June 27, 2024

STAFF RECOMMENDATION

Town staff recommends Town Council adopt Resolution No. 080-2024, which is the Preliminary Assessment Resolution for the proposed Non-Ad Valorem Service Assessments for the Commercial Solid Waste Collection and Disposal rates for FY25.

GENERAL INFORMATION

The Non-Ad Valorem Assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill, dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY25 proposed service assessments for the collection and disposal of commercial solid waste that will appear on a property owner's tax bill mailed on or about November 1, 2024.

By adopting Resolution No. 080-2024, you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed service assessment and the date, time, and place of the public hearing to adopt the final assessment, and associated assessment roll on the Property Appraiser's TRIM notice, and by letter from the Town issued in late August of this year.

The Commercial Solid Waste Collection for FY25 Non-Ad Valorem Assessment uses a rate analysis methodology using the Palm Beach County Solid Waste Authority's reporting and is calculated as follows:

Cost Description	Amount
Service for 5-day customers	\$388,147
Service for 7-day customers	\$367,623
Service for apartments	\$138,650
Total Assessment Revenues	\$894,420
Total Direct Cost for Commercial Solid Waste Collection	\$536,588
Disposal Cost (\$42/ton collected)	\$316,183
Total Net Cost	\$852,771

To employ a defensible assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the services or costs related to the services, we again used the methodology developed in 2003 which was previously found by the Town Council to provide benefits from the services that were/are in proportion to the assessments to be allocated to each benefitted property and that the apportionment of the special benefits to each benefitted property is fair and reasonable. This methodology was again validated and reviewed recently with the original consultant.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is one percent (1%) of the value of the assessments. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a four percent (4%) discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional five percent (5%) is attributable as follows:

- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 5%

The Town's proposed FY25 net assessment of \$852,771 is derived by reducing the required gross total assessment of \$894,420 by these factors.

Resolution No. 080-2024 formally initiates the process to implement the intended assessments for FY25. The Resolution describes the property to be assessed, the services to be provided, determines the estimated cost to be assessed for the next fiscal year commencing on October 1, 2024, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on September 11, 2024.

Resolution No. 080-2024 is attached hereto. The FY25 Preliminary Assessment Roll and estimated assessments for this service are indicated in Appendix C of Resolution No. 080-2024. These estimates are subject to change as all items associated with the assessment are finalized for the property owner's notice and Final Assessment Resolution to be considered in September. Resolution No. 080-2024 sets rates from which the assessment can be calculated for each property.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time, or there is an increase in the cost or method in calculating the assessment.

Non-Ad Valorem Assessment rates for commercial solid waste collection are established as follows, with a comparison to the prior year's rate:

	<u>FY24</u>	<u>FY25</u>
1. Apartments	\$ 13.20/Unit/Month	\$ 14.70 /Unit/Month
2. Low Volume (5 day)	\$ 0.029/SF/Year	\$ 0.029/SF/Year
3. Medium Volume (5 day)	\$ 0.193/SF/Year	\$ 0.191/SF/Year
4. High Volume (5 day)	\$ 0.844/SF/Year	\$ 0.834/SF/Year
5. Low Volume (7 day)	\$ 0.036/SF/Year	\$ 0.037/SF/Year
6. Medium Volume (7 day)	\$ 0.246/SF/Year	\$ 0.252/SF/Year
7. High Volume (7 day)	\$ 1.075/SF/Year	\$ 1.101/SF/Year

FUNDING/FISCAL IMPACT

This is a "zero-sum" initiative, in that revenues are intended to balance/offset the costs. It is anticipated that this action will provide and generate the requisite funding. All direct costs borne by the Town to accomplish this service are paid for by the properties benefiting, as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

This Resolution has been reviewed by the Town Attorney for legal form and sufficiency. This Resolution was developed and prepared by the law firm of Nabors, Giblin, and Nickerson, who previously prepared the Town's ordinances that established Chapter 90 of the Town Code pertaining to Special Assessments.

Attachment

cc: Robert Miracle, Deputy Town Manager
Jason Debrincat, P.E., Assistant Director of Public Works
Joanne O'Connor, Town Attorney
Chester Purves, Services Division Manager
Dean Mealy, Procurement and Contracts Manager
Melissa Ladd, Budget Manager

RESOLUTION NO. 080-2024

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF COMMERCIAL SOLID WASTE; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE AN UPDATED SOLID WASTE ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLL AND REIMPOSITION OF THE SERVICE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution constitutes the Preliminary Rate Resolution, as designated in the Code, and initiates the annual process for updating the Solid Waste Assessment Roll and directing the reimposition of Solid Waste Service Assessments within the Town of Palm Beach for the Fiscal Year beginning October 1, 2024.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Code, Section 102-1 of the Town of Palm Beach Code of Ordinances, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate

Resolution (Resolution No. 107-2017) adopted in 2017. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution, the Final Assessment Resolution, and Resolution No. 107-2017, are affirmed and incorporated herein by reference.

SECTION 5. SOLID WASTE COLLECTION AND DISPOSAL SERVICES.

(A) Upon the imposition of the Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs against Assessed Property located within the incorporated areas of the Town, the Town shall cause Solid Waste collection and disposal services, facilities, and programs to be provided to such Assessed Property. All or a portion of the Solid Waste Cost shall be paid from proceeds of the Solid Waste Service Assessments.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property has been and will continue to be benefited by the Town's provision of Solid Waste collection and disposal services, facilities and programs in an amount not less than the Solid Waste Service Assessment upon such parcel computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 6. DETERMINATION OF SOLID WASTE COST; ESTABLISHMENT OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The Solid Waste Cost to be assessed and apportioned among benefited parcels for the Fiscal Year commencing October 1, 2024, is estimated to be \$894,420.

(1) \$138,650 of the Solid Waste Cost is allocated to Apartments in accordance with the methodology set forth in the Assessment Report.

(2) \$755,770 of the Solid Waste Cost is allocated to Commercial Property in accordance with the methodology set forth in the Assessment Report.

(3) The approval of this Preliminary Rate Resolution determines the amount of the Solid Waste Cost. The remainder of the Town's budget for Solid Waste collection and disposal services, facilities, and programs shall be funded from available Town revenue other than Solid Waste Service Assessments.

(B) For the Fiscal Year commencing October 1, 2024, in which Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities and programs are imposed, the Solid Waste Cost shall be allocated among all Tax Parcels of Apartments and Commercial Property within the Town in accordance with the method of apportionment provided in Section 6 of Resolution No. 107-2017, as described in more detail in the Assessment Report.

(C) The following rates of assessment for Solid Waste collection and disposal services, facilities, and programs are hereby approved for the Fiscal Year beginning October 1, 2024:

Property and Service Type	Annual Assessment Rate	Billing Unit
Apartments	\$175.27	Per Dwelling Unit
Commercial Property – 5 Day Service		
Low Volume	\$0.029	Per Square Foot
Medium Volume	\$0.191	Per Square Foot
High Volume	\$0.834	Per Square Foot
Commercial Property – 7 Day Service		
Low Volume	\$0.037	Per Square Foot
Medium Volume	\$0.252	Per Square Foot
High Volume	\$1.101	Per Square Foot

(D) The rate of the Solid Waste Service Assessments established in this Preliminary Rate Resolution shall be the rates applied by the Town Manager in the preparation of the initial Solid Waste Assessment Roll for the Fiscal Year commencing October 1, 2024, as provided in Section 7 of this Preliminary Rate Resolution.

SECTION 7. SOLID WASTE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare, or cause to be prepared, an updated Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2024, in the manner provided in Section 90-63 of the Code.

(B) Such updated Solid Waste Assessment Roll shall contain the following:

1. a summary description of all Assessed Property within the Town conforming to the description contained on the Tax Roll,
2. the name and address of the owner of record of each Tax Parcel as shown on the Tax Roll, and
3. the amount of the initial Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities, and programs attributable to each Tax Parcel.

(C) The updated Solid Waste Assessment Roll shall be open to public inspection. The foregoing shall not be construed to require that the initial Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Service Assessment for each Tax Parcel of Assessed Property can be determined by use of a computer terminal available to the public.

(D) It is hereby ascertained, determined, and declared that the foregoing method of determining the Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs is a fair and reasonable method of apportioning the Solid Waste Cost among parcels of Assessed Property.

SECTION 8. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 11, 2024, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Solid Waste Service Assessments, approval of the Solid Waste Assessment Roll, and collection of the Solid Waste Service Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 9. NOTICE BY PUBLICATION. Upon completion of the updated Solid Waste Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized

by Section 8 hereof in the manner and the time provided in Section 90-64 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 20, 2024.

SECTION 10. NOTICE BY MAIL.

(A) If Section 90-68(c) of the Town Code so requires, upon completion of the updated Solid Waste Assessment Roll, the Town Manager shall, at the time and in the manner specified in Section 90-65 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 8 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 20, 2024.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Solid Waste Service Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under Paragraph (B) of this Section 10 also fulfills the requirements of Paragraph (A) of this Section 10, then the separate mailing requirement described in Paragraph (A) will be deemed to be fulfilled by the notice described in Paragraph (B).

SECTION 11. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 12. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of July, 2024.

Danielle H. Moore, Mayor

Bobbie D. Lindsay, Town Council President

Lewis S.W. Crampton, Council President Pro Tem

ATTEST:

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Bridget Moran, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A**FORM OF NOTICE TO BE PUBLISHED**

To Be Published by August 20, 2024

**NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION
OF SOLID WASTE SERVICE ASSESSMENTS**

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of solid waste collection and disposal services, facilities, and programs against commercial property and apartments within the boundaries of the Town of Palm Beach for the Fiscal Year beginning October 1, 2024.

The hearing will be held at 5:01 p.m. on September 11, 2024, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed special non-ad valorem assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

The assessment for your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County) and approved by the Town Council of the Town of Palm Beach,

as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 25-03) and as amended by subsequent official Town modification of assessment criteria for those commercial properties assessed or added to the Commercial Customer Solid Waste Collection Services program since its inception.

The rates of assessment for the fiscal year commencing on October 1, 2024, are as follows:

Property and Service Type	Annual Assessment Rate	Billing Unit
Apartments	\$175.27	Per Dwelling Unit
Commercial Property – 5 Day Service		
Low Volume	\$0.029	Per Square Foot
Medium Volume	\$0.191	Per Square Foot
High Volume	\$0.834	Per Square Foot
Commercial Property – 7 Day Service		
Low Volume	\$0.037	Per Square Foot
Medium Volume	\$0.252	Per Square Foot
High Volume	\$1.101	Per Square Foot

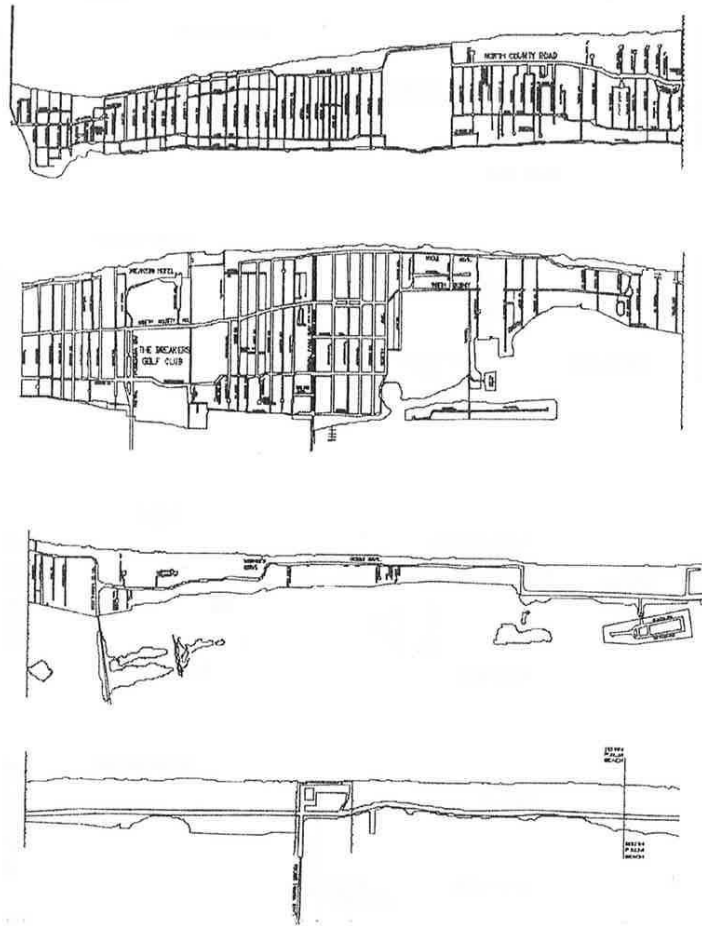
A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), Resolution No. 107-2017, and the Preliminary Rate Resolution for FY 23-24 (Resolution No. ____-2024). Copies of Chapter 90, Article II of the Town Code, the above referenced resolutions, and the updated Solid Waste Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2024, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will

cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



APPENDIX B
FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

**Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL**

TOWN OF PALM BEACH, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF NON-AD VALOREM
ASSESSMENTS

NOTICE DATE: AUGUST 20, 2024

**Owner Name
Address
City, State Zip**

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by Section 197.3632, Florida Statutes, notice is given by the Town Council of the Town of Palm Beach, Florida, that an annual assessment for commercial solid waste collection and disposal services, facilities, and programs using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2024 - September 30, 2025, and future fiscal years. The purpose of this assessment is to fund solid waste collection and disposal services, facilities, and programs benefiting apartments and commercial property within the incorporated area of the Town. The use of an annual special assessment to fund commercial solid waste collection and disposal services, facilities, and programs benefiting property classified as commercial and apartments and receiving Town of Palm Beach solid waste collection and disposal services is a fair, efficient and effective means of funding these needed services.

The total annual solid waste assessment revenue to be collected within the Town, is estimated to be \$894,420 for the Fiscal Year 2024-25. The assessment for your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County) and approved by the Town Council of the Town of Palm Beach.

A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), Resolution No. 107-2017, and the Preliminary Rate Resolution for FY 24-25 (Resolution No. 080-2024). Copies of Chapter 90, Article II of the Town Code, the above referenced resolutions, and the updated Solid Waste Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The following information applies to the above parcel:

Property classification and service type: [i.e. Apartment, Low Volume 5-Day Commercial]

Number and type of assessment units: [i.e. 30 dwelling units, 10,000 square feet]

Total Solid Waste Service Assessment: \$ _____

The maximum annual Solid Waste Service Assessment for the above parcel for the fiscal year commencing on October 1, 2024, and future fiscal years: \$ _____.

A public hearing will be held at 5:01 p.m. on September 11, 2024, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Solid Waste Service Assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2024. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 11, 2024

To: Mayor and Town Council

Via: Kirk W. Blouin, Town Manager

From: Carolyn Stone, Deputy Town Manager, Business Enterprise and Culture

Re: Fiscal Year 2025 Marina Fees
Resolution No. 082-2024

Date: June 30, 2024

STAFF RECOMMENDATION

Staff recommends the approval of Resolution No. 082-2024 amending the Town of Palm Beach Marina fees as outlined in the attached fee schedule.

GENERAL INFORMATION

Fee Schedule

The proposed fee schedule for FY25 includes annual and transient fees. Transient rates have been increased from FY24 and were determined based on demand and market comparison. The attached fee schedule includes FY24 rates compared to the proposed FY25 rates by slip size.

TOWN ATTORNEY REVIEW

This is a standard resolution in a form approved by the Town Attorney for legal form and sufficiency.

Attachments

cc: Bob Miracle, Deputy Town Manager
Rance Gaede, Assistant Director of Recreation
Mike Horn, Marina Manager

Marina Enterprise Fund

2025 Marina Rates

Includes FY25 proposed rates for Town of Palm Beach Marina and current rates

ANNUAL LEASE (December 1 - November 30)																	
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2025 Proposed	\$ 2.65	\$ 2.65	\$ 2.90	\$ 2.90	\$ 2.90	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.65	\$ 4.65	\$ 5.00	\$ 5.25	\$ 5.25	\$ 5.25	\$ 5.25
FY2024 Approved	\$ 2.65	\$ 2.65	\$ 2.90	\$ 2.90	\$ 2.90	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.65	\$ 4.65	\$ 5.00	\$ 5.25	\$ 5.25	\$ 5.25	\$ 5.25

TRANSIENT WINTER DAILY (October 1 - May 31)																	
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2025 Proposed	\$ 6.30	\$ 6.30	\$ 7.25	\$ 7.25	\$ 7.25	\$ 9.80	\$ 9.80	\$ 9.80	\$ 9.80	\$ 9.80	\$ 10.75	\$ 10.75	\$ 11.90	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
FY2024 Approved	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 8.25	\$ 8.25	\$ 9.75	\$ 9.75	\$ 9.75	\$ 9.75	\$ 9.75

TRANSIENT WINTER MONTHLY (October 1 - May 31)																	
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2025 Proposed	\$ 5.05	\$ 5.05	\$ 5.80	\$ 5.80	\$ 5.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 8.60	\$ 8.60	\$ 9.50	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
FY2024 Approved	\$ 4.75	\$ 4.75	\$ 4.75	\$ 4.75	\$ 4.75	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 6.85	\$ 6.85	\$ 7.90	\$ 7.90	\$ 7.90	\$ 7.90	\$ 7.90

TRANSIENT SUMMER DAILY (June 1 - September 30)																	
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2025 Proposed	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 4.25	\$ 4.25	\$ 5.50	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75
FY2024 Approved	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 4.25	\$ 4.25	\$ 5.50	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75

TRANSIENT SUMMER MONTHLY (June 1 - September)																	
Slip Size	60	65	80	85	90	105	110	120	125	130	145	150	200	214	215	224	295
FY2025 Proposed	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 3.45	\$ 3.45	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50
FY2024 Approved	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 3.45	\$ 3.45	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50

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

RESOLUTION NO. 082-2024**A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF PALM BEACH, PALM BEACH COUNTY,
FLORIDA, ESTABLISHING MARINA ANNUAL AND
TRANSIENT DOCKAGE RATES FOR FISCAL YEAR 2025.**

WHEREAS, the Town of Palm Beach operates the world-renowned Palm Beach Marina;

WHEREAS, the Town of Palm Beach Marina experienced occupancy rates in excess of 90% during the 2024 season;

WHEREAS, staff has recommended amendments to fees at the Town of Palm Beach Marina.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AS FOLLOWS:

Section 1: The attached annual and transient rate amounts are incorporated by reference as part of the resolution is hereby adopted.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of July 2024.

Danielle H. Moore, Mayor

Bobbie D. Lindsay, Town Council President

Lewis S.W. Crampton, Council President Pro Tem

ATTEST:

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Bridget Moran, Town Council Member



TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 11, 2024

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Robert Miracle, Deputy Town Manager, Finance and Administration

Re: Peruvian Avenue 400 Block Streetscape Project Underground Assessment Area –
Adoption of Estimated Assessment Roll for FY2025
Resolution No. 084-2024

Date: July 1, 2024

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 084-2024, which is the preliminary assessment resolution for the proposed maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area in FY2025.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY2025 proposed maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 084-2024 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice and by letter from the Town issued in late August of this year.

The Peruvian Avenue 400 Block Streetscape Project net maintenance assessment for FY2025 has been calculated as follows:

Cost Description	
Original Principal	\$ 1,224,759.00
Outstanding Principal	-
Estimated Maintenance Expenses 10/1/24-9/30/25	27,000.00
Estimated Attorney Fees	1,000.00
Estimated Postage (\$.60 x 133 properties)	80.00
Estimated PB Post Advertisement	1,400.00
Property Appraiser Administrative Fees	150.00
Final FY2025 Total Net Assessment	\$ 29,630.00

To employ a defensible assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements, we used the most common methodology in use throughout Florida called the Linear Front Footage method of assessment. Resolution No. 084-2024 confirms the continued use of the Lineal Front Footage methodology and finds that the project improvements will provide a special benefit to all Tax Parcels located within the Peruvian Avenue Assessment Area.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2025 is \$150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector = 1%
- Potential early property tax bill payment discount = 4%
- Total = 5%

After adding these multipliers to the Town's proposed FY2025 net assessment of \$29,630.00 and incorporating the accumulated rounding adjustment of \$5.75, the gross total assessment is \$31,117.61.

Resolution No. 084-2024 formally initiates the process to implement the intended assessments for FY2025. The resolution describes the property to be assessed, the improvements and related services provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on September 11, 2024.

Resolution No. 084-2024 is attached hereto. The FY2025 Preliminary Assessment Roll and estimated assessments for this project are indicated in Appendix C of Resolution No. 084-2024. These estimates

are subject to change as all items associated with the assessment are finalized for the property owner notice and Final Assessment Resolution to be considered in September.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time or there is an increase in the cost or method in calculating the assessment.

FUNDING/FISCALIMPACT

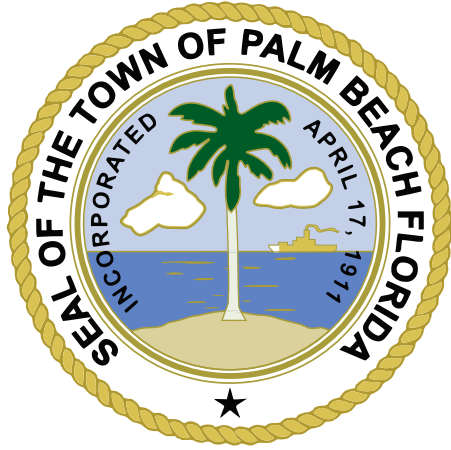
All direct costs borne by the Town to accomplish this project are paid for by the property owners whose properties benefit from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 084-2024 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Paul Brazil, Director of Public Works
Heather Encinosa, Esq.



RESOLUTION NO. 084-2024

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO MAINTENANCE OF THE PERUVIAN AVENUE IMPROVEMENT PROJECT; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE UPDATED ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLL AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 099-2014), the Final Assessment Resolution (Resolution No. 148-2014), Article VIII, Section 2, Florida Constitution, sections 166.021 and 166.041, Florida Statutes, the Town of Palm Beach Charter, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution initiates the annual process for updating the Maintenance Assessment roll and directing the reimposition of Maintenance Assessments within the Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2024 (hereinafter the "Preliminary Rate Resolution").

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 5. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 11, 2024, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Maintenance Assessments, approval of the Maintenance Assessment Roll, and collection of the Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Maintenance Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Section 90-64 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 20, 2024.

SECTION 7. NOTICE BY MAIL.

(A) If section 90-68(c) of the Town Code so requires, upon completion of the updated Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Section 90-65 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 20, 2024.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 7 also fulfills the requirements of paragraph (A) of this Section 7, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

MAINTENANCE ASSESSMENTS

SECTION 8. ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Peruvian Avenue Improvement Project is \$27,000.00 for the Fiscal Year beginning on October 1, 2024.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Peruvian Avenue Assessment Area.

SECTION 9. ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels included in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Peruvian Avenue Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The Maintenance Assessments shall be imposed against all property located within the Peruvian Avenue Assessment Area for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Peruvian Avenue Assessment Area pursuant to Section 90-50 of the Code.

SECTION 10. COMPUTATION OF MAINTENANCE ASSESSMENTS.

The annual Maintenance Assessments shall be computed for each Tax Parcel located in Peruvian Avenue Assessment Area in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

SECTION 11. UPDATED MAINTENANCE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Maintenance Assessment Roll in the manner provided in Section 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among the parcels of real property within Peruvian Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) The estimate of Maintenance Cost and the updated Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Maintenance Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt “home addresses” may not be described

in the Maintenance Assessment Roll due to the provisions of pursuant to Section 119.071(4), Florida Statutes, all Tax Parcels within the Peruvian Avenue Assessment Area are included on the Maintenance Assessment Roll.

GENERAL

SECTION 12. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 13. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 14. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the maintenance of the Peruvian Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 15. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the
Town of Palm Beach assembled this 11th day of July, 2024.

Danielle H. Moore, Mayor

Bobbie D. Lindsay, Town Council President

Lewis S.W. Crampton, Council President Pro Tem

ATTEST:

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Bridget Moran, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A
FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 20, 2024

**NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION
 OF SPECIAL ASSESSMENTS IN THE PERUVIAN AVENUE ASSESSMENT AREA TO
 PROVIDE FOR THE MAINTENANCE OF THE PERUVIAN AVENUE
 IMPROVEMENT PROJECT**

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of maintenance of the Peruvian Avenue Improvement Project within the boundaries of the Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2024, and future fiscal years, and approval of the non-ad valorem capital assessment roll.

The hearing will be held at 5:01 p.m. on September 11, 2024, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel at the time of the adoption of the Initial Assessment Resolution (Resolution No. 099-2014). A more specific description of the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 099-2014). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment

Resolution (Resolution No. 148-2014), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2024, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council's action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



**TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA**

APPENDIX B
FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

**Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL**

TOWN OF PALM BEACH, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF NON-AD VALOREM
ASSESSMENTS
NOTICE DATE: AUGUST 20, 2024

**Owner Name
Address
City, State Zip**

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the maintenance of the Peruvian Avenue Improvement Project using the tax bill collection method may be levied on your property contained within the Peruvian Avenue Assessment Area for the fiscal year October 1, 2024 - September 30, 2025 and future fiscal years. You are receiving this notice due to changes in the rate of assessment or changes in the assignment of assessment units to your property. The use of an annual special assessment to fund services benefiting improved property located within the Peruvian Avenue Assessment Area is a fair, efficient and effective means of funding these needed services. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Peruvian Avenue Assessment Area is estimated to be \$27,000 for the Fiscal Year commencing October 1, 2024. The annual assessment will include your fair share of maintenance costs related to the Peruvian Avenue Improvement Project and amounts related to administration and collection of the assessments.

The assessment for your property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 099-2014). A more specific description of the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 099-2014).

Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 099-2014), the Final Assessment Resolution (Resolution No. 148-2014), the Preliminary Rate Resolution and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total Front Feet assigned to the above parcel is _____.

The maximum annual Maintenance Assessment for the above parcel is \$_____ for the fiscal year commencing on October 1, 2024, and future fiscal years.

A public hearing will be held at 5:01 p.m. on September 11, 2024, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2024. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

APPENDIX C
ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-012-0190	002ps-0001	421 PERUVIAN AVE	\$973.18
50-43-43-23-05-012-0211	002ps-0002	417 PERUVIAN AVE	\$308.98
50-43-43-23-05-012-0212	002ps-0003	417 PERUVIAN AVE	\$320.54
50-43-43-23-05-012-0213	002ps-0004	417 PERUVIAN AVE	\$343.66
50-43-43-23-05-012-0231	002ps-0005	417 PERUVIAN AVE	\$318.07
50-43-43-23-05-012-0232	002ps-0006	417 PERUVIAN AVE	\$207.34
50-43-43-23-05-012-0233	002ps-0007	417 PERUVIAN AVE	\$447.78
50-43-43-23-05-012-0251	002ps-0008	417 PERUVIAN AVE	\$219.68
50-43-43-23-05-012-0252	002ps-0009	417 PERUVIAN AVE	\$292.91
50-43-43-23-05-012-0253	002ps-0010	417 PERUVIAN AVE	\$83.49
50-43-43-23-05-012-0254	002ps-0011	417 PERUVIAN AVE	\$146.45
50-43-43-23-05-012-0255	002ps-0012	417 PERUVIAN AVE	\$73.23
50-43-43-23-05-012-0256	002ps-0013	417 PERUVIAN AVE	\$73.23
50-43-43-23-05-012-0257	002ps-0014	417 PERUVIAN AVE	\$84.21
50-43-43-23-05-013-0100	002ps-0015	439 WORTH AVE	\$973.18
50-43-43-27-39-000-1010	002ps-0016	401 PERUVIAN AVE	\$115.25
50-43-43-27-39-000-1030	002ps-0017	401 PERUVIAN AVE	\$189.40
50-43-43-27-39-000-1040	002ps-0018	401 PERUVIAN AVE	\$93.49
50-43-43-27-39-000-1050	002ps-0019	401 PERUVIAN AVE	\$95.91
50-43-43-27-39-000-2010	002ps-0020	401 PERUVIAN AVE	\$115.25
50-43-43-27-39-000-2020	002ps-0021	401 PERUVIAN AVE	\$95.91
50-43-43-27-39-000-2030	002ps-0022	401 PERUVIAN AVE	\$93.49
50-43-43-27-39-000-2040	002ps-0023	401 PERUVIAN AVE	\$93.49
50-43-43-27-39-000-2050	002ps-0024	401 PERUVIAN AVE	\$95.91



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-39-000-3010	002ps-0025	401 PERUVIAN AVE	\$115.25
50-43-43-27-39-000-3020	002ps-0026	401 PERUVIAN AVE	\$95.91
50-43-43-27-39-000-3030	002ps-0027	401 PERUVIAN AVE	\$93.49
50-43-43-27-39-000-3040	002ps-0028	401 PERUVIAN AVE	\$93.49
50-43-43-27-39-000-3050	002ps-0029	401 PERUVIAN AVE	\$95.91
50-43-43-27-39-000-4010	002ps-0030	401 PERUVIAN AVE	\$133.79
50-43-43-27-39-000-4020	002ps-0031	401 PERUVIAN AVE	\$165.23
50-43-43-27-39-000-4030	002ps-0032	401 PERUVIAN AVE	\$165.23
50-43-43-27-45-000-2010	002ps-0033	401 WORTH AVE	\$223.25
50-43-43-27-45-000-2020	002ps-0034	401 WORTH AVE	\$192.10
50-43-43-27-45-000-2030	002ps-0035	401 WORTH AVE	\$223.25
50-43-43-27-45-000-3010	002ps-0036	401 WORTH AVE	\$223.25
50-43-43-27-45-000-3020	002ps-0037	401 WORTH AVE	\$192.10
50-43-43-27-45-000-3030	002ps-0038	401 WORTH AVE	\$223.25
50-43-43-27-63-000-1010	002ps-0039	389 S LAKE DR	\$228.03
50-43-43-27-63-000-1020	002ps-0040	389 S LAKE DR	\$283.32
50-43-43-27-63-000-1030	002ps-0041	389 S LAKE DR	\$220.15
50-43-43-27-63-000-1040	002ps-0042	389 S LAKE DR	\$201.33
50-43-43-27-63-000-2010	002ps-0043	389 S LAKE DR	\$228.03
50-43-43-27-63-000-2020	002ps-0044	389 S LAKE DR	\$283.32
50-43-43-27-63-000-2030	002ps-0045	389 S LAKE DR	\$220.15
50-43-43-27-63-000-2040	002ps-0046	389 S LAKE DR	\$201.33
50-43-43-27-63-000-2050	002ps-0047	389 S LAKE DR	\$202.69
50-43-43-27-63-000-2060	002ps-0048	389 S LAKE DR	\$204.40



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-63-000-2070	002ps-0049	389 S LAKE DR	\$215.37
50-43-43-27-63-000-2080	002ps-0050	389 S LAKE DR	\$216.04
50-43-43-27-63-000-3010	002ps-0051	389 S LAKE DR	\$228.03
50-43-43-27-63-000-3020	002ps-0052	389 S LAKE DR	\$283.32
50-43-43-27-63-000-3030	002ps-0053	389 S LAKE DR	\$220.15
50-43-43-27-63-000-3040	002ps-0054	389 S LAKE DR	\$201.33
50-43-43-27-63-000-3050	002ps-0055	389 S LAKE DR	\$202.69
50-43-43-27-63-000-3060	002ps-0056	389 S LAKE DR	\$204.40
50-43-43-27-63-000-3070	002ps-0057	389 S LAKE DR	\$215.37
50-43-43-27-63-000-3080	002ps-0058	389 S LAKE DR	\$216.04
50-43-43-27-63-000-4010	002ps-0059	389 S LAKE DR	\$228.03
50-43-43-27-63-000-4020	002ps-0060	389 S LAKE DR	\$283.32
50-43-43-27-63-000-4030	002ps-0061	389 S LAKE DR	\$220.15
50-43-43-27-63-000-4040	002ps-0062	389 S LAKE DR	\$201.33
50-43-43-27-63-000-4050	002ps-0063	389 S LAKE DR	\$301.81
50-43-43-27-63-000-4060	002ps-0064	389 S LAKE DR	\$204.40
50-43-43-27-63-000-4070	002ps-0065	389 S LAKE DR	\$215.37
50-43-43-27-63-000-4080	002ps-0066	389 S LAKE DR	\$216.04
50-43-43-27-63-000-5010	002ps-0067	389 S LAKE DR	\$228.03
50-43-43-27-63-000-5020	002ps-0068	389 S LAKE DR	\$283.32
50-43-43-27-63-000-5030	002ps-0069	389 S LAKE DR	\$220.15
50-43-43-27-63-000-5040	002ps-0070	389 S LAKE DR	\$201.33
50-43-43-27-63-000-5050	002ps-0071	389 S LAKE DR	\$202.69
50-43-43-27-63-000-5060	002ps-0072	389 S LAKE DR	\$204.40



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-63-000-5070	002ps-0073	389 S LAKE DR	\$215.37
50-43-43-27-63-000-5080	002ps-0074	389 S LAKE DR	\$216.04
50-43-43-27-63-000-6010	002ps-0075	389 S LAKE DR	\$342.72
50-43-43-27-63-000-6020	002ps-0076	389 S LAKE DR	\$418.22
50-43-43-27-63-000-6030	002ps-0077	389 S LAKE DR	\$309.52
50-43-43-27-63-000-6040	002ps-0078	389 S LAKE DR	\$311.06
50-43-43-27-63-000-6050	002ps-0079	389 S LAKE DR	\$342.72
50-43-43-27-64-000-1010	002ps-0080	455 WORTH AVE	\$90.94
50-43-43-27-64-000-2010	002ps-0081	455 WORTH AVE	\$128.44
50-43-43-27-64-000-2020	002ps-0082	455 WORTH AVE	\$95.81
50-43-43-27-64-000-2030	002ps-0083	455 WORTH AVE	\$90.68
50-43-43-27-64-000-2040	002ps-0084	455 WORTH AVE	\$143.72
50-43-43-27-64-000-2050	002ps-0085	455 WORTH AVE	\$94.61
50-43-43-27-64-000-2060	002ps-0086	455 WORTH AVE	\$94.61
50-43-43-27-64-000-2070	002ps-0087	455 WORTH AVE	\$129.25
50-43-43-27-64-000-2080	002ps-0088	455 WORTH AVE	\$129.25
50-43-43-27-64-000-2090	002ps-0089	455 WORTH AVE	\$94.61
50-43-43-27-64-000-2100	002ps-0090	455 WORTH AVE	\$89.86
50-43-43-27-64-000-3010	002ps-0091	455 WORTH AVE	\$128.44
50-43-43-27-64-000-3020	002ps-0092	455 WORTH AVE	\$93.24
50-43-43-27-64-000-3040	002ps-0094	455 WORTH AVE	\$143.72
50-43-43-27-64-000-3050	002ps-0095	455 WORTH AVE	\$94.61
50-43-43-27-64-000-3060	002ps-0096	455 WORTH AVE	\$94.61
50-43-43-27-64-000-3070	002ps-0097	455 WORTH AVE	\$129.25



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-64-000-3080	002ps-0098	455 WORTH AVE	\$129.25
50-43-43-27-64-000-3090	002ps-0099	455 WORTH AVE	\$186.49
50-43-43-27-64-000-4010	002ps-0100	455 WORTH AVE	\$314.92
50-43-43-27-64-000-4040	002ps-0103	455 WORTH AVE	\$143.72
50-43-43-27-64-000-4050	002ps-0104	455 WORTH AVE	\$189.19
50-43-43-27-64-000-4070	002ps-0106	455 WORTH AVE	\$129.25
50-43-43-27-64-000-4080	002ps-0107	455 WORTH AVE	\$129.25
50-43-43-27-64-000-4090	002ps-0108	455 WORTH AVE	\$94.61
50-43-43-27-64-000-4100	002ps-0109	455 WORTH AVE	\$89.86
50-43-43-27-68-000-2010	002ps-0110	425 WORTH AVE	\$387.74
50-43-43-27-68-000-2020	002ps-0111	425 WORTH AVE	\$331.36
50-43-43-27-68-000-2030	002ps-0112	425 WORTH AVE	\$304.25
50-43-43-27-68-000-2040	002ps-0113	425 WORTH AVE	\$304.25
50-43-43-27-68-000-2050	002ps-0114	425 WORTH AVE	\$331.36
50-43-43-27-68-000-2060	002ps-0115	425 WORTH AVE	\$387.74
50-43-43-27-68-000-3010	002ps-0116	425 WORTH AVE	\$387.74
50-43-43-27-68-000-3020	002ps-0117	425 WORTH AVE	\$331.36
50-43-43-27-68-000-3030	002ps-0118	425 WORTH AVE	\$304.25
50-43-43-27-68-000-3040	002ps-0119	425 WORTH AVE	\$304.25
50-43-43-27-68-000-3050	002ps-0120	425 WORTH AVE	\$331.36
50-43-43-27-68-000-3060	002ps-0121	425 WORTH AVE	\$387.74
50-43-43-27-68-000-4010	002ps-0122	425 WORTH AVE	\$387.74
50-43-43-27-68-000-4020	002ps-0123	425 WORTH AVE	\$331.36
50-43-43-27-68-000-4030	002ps-0124	425 WORTH AVE	\$304.25



TOWN OF PALM BEACH, FLORIDA
 Improvement Assessment Roll and Maintenance Assessment Roll
 for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
 Fiscal Year 2024

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-68-000-4040	002ps-0125	425 WORTH AVE	\$304.25
50-43-43-27-68-000-4050	002ps-0126	425 WORTH AVE	\$331.36
50-43-43-27-68-000-4060	002ps-0127	425 WORTH AVE	\$387.74
50-43-43-27-68-000-5010	002ps-0128	425 WORTH AVE	\$387.74
50-43-43-27-68-000-5020	002ps-0129	425 WORTH AVE	\$331.36
50-43-43-27-68-000-5030	002ps-0130	425 WORTH AVE	\$304.25
50-43-43-27-68-000-5040	002ps-0131	425 WORTH AVE	\$304.25
50-43-43-27-68-000-5050	002ps-0132	425 WORTH AVE	\$331.36
50-43-43-27-68-000-5060	002ps-0133	425 WORTH AVE	\$387.74
50-43-43-27-68-000-6010	002ps-0134	425 WORTH AVE	\$575.86
50-43-43-27-68-000-6020	002ps-0135	425 WORTH AVE	\$575.86
50-43-43-27-68-000-6030	002ps-0136	425 WORTH AVE	\$575.86
			\$31,117.61

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 11, 2024

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Robert Miracle, Deputy Town Manager, Finance and Administration

Re: Worth Avenue Commercial District Assessment Area – Adoption of Assessment Roll
and Improvement and Maintenance Assessments for FY 2025
Resolution No. 085-2024

Date: June 30, 2024

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 085-2024, which is the preliminary assessment resolution for the proposed improvement (debt service) and maintenance assessments for the Worth Avenue Commercial District Assessment Area in FY2025.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY2025 proposed capital and maintenance assessments for the Worth Avenue Commercial District Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 085-2024 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice and by letter from the Town issued in late August of this year.

The Worth Avenue Commercial District net improvement and maintenance assessment for FY2025 has been calculated as follows:

Cost Description	
Original Principal	\$ 14,770,000.00
Outstanding Principal	8,770,000.00
Scheduled Principal Payment	400,000.00
Scheduled Interest Payment	322,688.00
Bond Compliance Reporting Fees	2,500.00
Estimated Maintenance Expenses 10/1/24-9/30/25	414,558.00
Estimated Attorney Fees	1,000.00
Estimated Postage	100.00
Estimated PB Post Advertisement	1,250.00
Property Appraiser Administrative Fees	150.00
Offsetting Revenue (\$5K Garden Club, \$1K Interest)	(6,000.00)
FY2025 Total Net Assessment	\$ 1,136,246.00

To employ a defensible assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements or costs related to the improvements, we again used the methodology developed in 2010 by Special District Services which was previously found by the Town Council to provide benefits from the improvements that were/are in proportion to the assessments to be allocated to each benefitted property and that the apportionment of the special benefits to each benefitted property is fair and reasonable.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2025 is \$150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 5%

After adding these multipliers to the Town's proposed FY2025 net assessment of \$1,136,246.00 and incorporating the accumulated rounding adjustment of \$40.44, the gross total assessment is \$1,193,100.81.

Resolution No. 085-2024 formally initiates the process to implement the intended assessments for FY2025. The resolution describes the property to be assessed, the improvements and related services to be provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will

begin at 5:01 p.m. in the Town Hall Council Chambers on September 11, 2024.

Resolution No. 085-2024 is attached hereto. The FY2025 Preliminary Assessment Roll and estimated assessments for this project are indicated in Appendix C of Resolution No. 085-2024. These estimates are subject to change as all items associated with the assessment are finalized for the property owner notice and Final Assessment Resolution to be considered in September.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time or there is an increase in the cost or method in calculating the assessment.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the properties benefitting from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 085-2024 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Paul Brazil, Director of Public Works
Heather Encinosa, Esq.



RESOLUTION NO. 085-2024

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE WORTH AVENUE IMPROVEMENT PROJECT; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE UPDATED ASSESSMENT ROLLS; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLLS AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 74-10), the Final Assessment Resolution (Resolution No. 98-10), Article VIII, Section 2, Florida Constitution, sections 166.021 and 166.041, Florida Statutes, the Town of Palm Beach Charter, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution initiates the annual process for updating the Improvement and Maintenance Assessment Rolls and directing the continued imposition of Improvement Assessments and reimposition of Maintenance Assessments within the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2024 (hereinafter the "Preliminary Rate Resolution").

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution, and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 5. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 11, 2024, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Maintenance Assessments, approval of the Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Improvement Assessments and Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Sections 90-64 and 90-84 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 20, 2024.

SECTION 7. NOTICE BY MAIL.

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sections 90-65 and 90-85 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 20, 2024.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 7 also fulfills the requirements of paragraph (A) of this Section 7, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

IMPROVEMENT ASSESSMENTS

SECTION 8. ANNUAL ASSESSMENTS TO FUND WORTH AVENUE IMPROVEMENT PROJECT.

(A) The Tax Parcels included in the updated Improvement Assessment Roll are hereby found to be specially benefited by construction of the Worth Avenue Improvement Project in the

amount of the maximum annual Improvement Assessment set forth in the Improvement Assessment Roll. The methodology for computing annual Improvement Assessments described in the Initial Assessment Resolution is confirmed.

(B) The Improvement Assessments have been imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year in which Obligations are outstanding in the amount of the maximum annual Improvement Assessment. The Improvement Assessments for each Fiscal Year constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Section 90-50 of the Code.

SECTION 9. UPDATED IMPROVEMENT ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Improvement Assessment Roll in the manner provided in Section 90-83 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with the Initial Assessment Resolution.

(B) The updated Improvement Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Improvement Assessment Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt “home addresses” may not be described in the Improvement Assessment Roll due to the provisions of pursuant to Section 119.071(4), Florida Statutes, all Tax Parcels within the Worth Avenue Assessment Area are included on the Improvement Assessment Roll.

SECTION 10. APPLICATION OF IMPROVEMENT ASSESSMENT PROCEEDS. Proceeds from the Improvement Assessments received during each Fiscal Year shall be applied by the Town for payment of the Improvement Assessment Collection Costs, payment of

any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the Obligations, and payment of principal due on the Obligations.

MAINTENANCE ASSESSMENTS

SECTION 11. ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Aesthetic Infrastructure Improvements and the Basic Infrastructure Improvements is \$431,613.63 for the Fiscal Year beginning on October 1, 2024.

(1) The estimated EVU Maintenance Cost allocated to the Aesthetic Infrastructure Improvements is \$348,300.69.

(2) The estimated Land Area Maintenance Cost allocated to the Basic Infrastructure Improvements is \$83,312.93.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Worth Avenue Assessment Area.

SECTION 12. ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels included in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Worth Avenue Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The Maintenance Assessments shall be imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Section 90-50 of the Code.

SECTION 13. COMPUTATION OF MAINTENANCE ASSESSMENTS. The annual Maintenance Assessments shall be computed for each Tax Parcel located in Worth Avenue Assessment Area in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

SECTION 14. UPDATED MAINTENANCE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Maintenance Assessment Roll in the manner provided in Section 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) The estimate of Maintenance Cost and the updated Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Maintenance Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt “home addresses” may not be described in the Maintenance Assessment Roll due to the provisions of pursuant to Section 119.071(4), Florida Statutes, all Tax Parcels within the Worth Avenue Assessment Area are included on the Maintenance Assessment Roll.

GENERAL

SECTION 15. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 16. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 17. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Worth Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 18. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of July, 2024.

Danielle H. Moore, Mayor

Bobbie D. Lindsay, Town Council President

Lewis S.W. Crampton, Council President Pro Tem

ATTEST:

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Bridget Moran, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A**FORM OF NOTICE TO BE PUBLISHED**

To Be Published by August 20, 2024

**NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION
OF SPECIAL ASSESSMENTS IN THE WORTH AVENUE ASSESSMENT AREA TO
PROVIDE FOR THE WORTH AVENUE IMPROVEMENT PROJECT AND OTHER
RELATED SERVICES**

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of maintenance of the Worth Avenue Improvement Project within the boundaries of the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2024, and future fiscal years, and approval of the non-ad valorem capital assessment roll for the construction of the Worth Avenue Improvement Project and the assessment roll for the maintenance thereof.

The hearing will be held at 5:01 p.m. on September 11, 2024, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

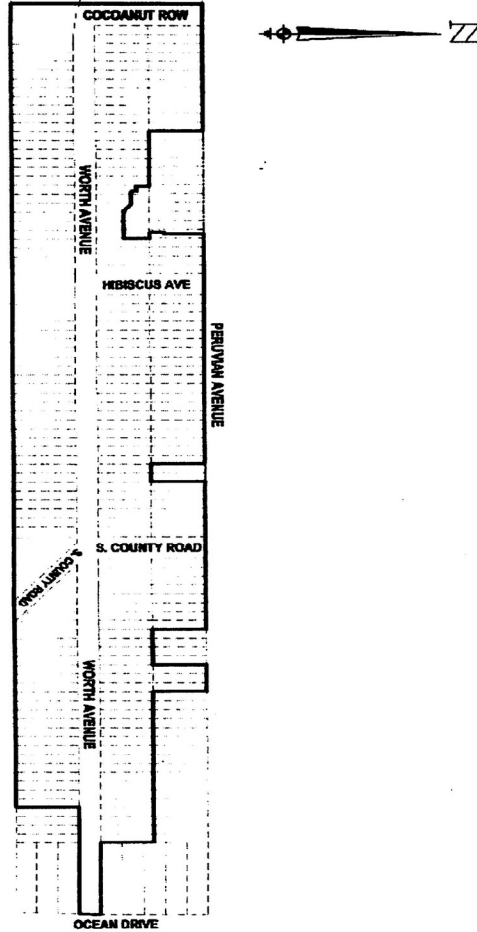
The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution No. 74-10). A more specific description of the improvements and the method of

computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 74-10). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 98-10), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2024, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the capital assessments in thirty (30) annual installments, the first of which was included on the ad valorem tax bill to be mailed in November 2010. The Town Council intends to impose and collect the maintenance assessments on an annual basis. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council's action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



**TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA**

APPENDIX B
FORM OF NOTICE TO BE MAILED

APPENDIX B**FORM OF NOTICE TO BE MAILED**

**Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL**

**TOWN OF PALM BEACH, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF NON-AD VALOREM
ASSESSMENTS
NOTICE DATE: AUGUST 20, 2024**

**Owner Name
Address
City, State Zip**

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the design, construction and installation, of the Worth Avenue Improvement Project has been imposed on your property and an accompanying annual assessment for maintenance of the Worth Avenue Improvement Project using the tax bill collection method may be levied on your property contained within the Worth Avenue Assessment Area for the fiscal year October 1, 2024 - September 30, 2025 and future fiscal years. You are receiving this notice due to changes in the rates of assessment or changes in the assessment units assigned to your property. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Worth Avenue Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total annual assessment revenue related to the Improvement Assessment to be collected within the Worth Avenue Assessment Area is estimated to be \$761,487.17. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Worth Avenue Assessment Area is estimated to be \$431,613.63. The annual assessment will include your fair share of the principal, interest, administration, project and maintenance costs related to the Worth Avenue Improvement Project and amounts related to administration and collection of assessments.

The assessment for your property is based in part of the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 74-10). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 74-10). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 74-10), the Final Assessment Resolution (Resolution No 98-10), the Preliminary Rate Resolution and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total Land Area assigned to the above parcel was _____.

The total number of EVUs (value) assigned to the above parcel was _____.

The maximum annual Improvement Assessment for the above parcel is \$ _____ for the fiscal year commencing on October 1, 2024, and future fiscal years.

The maximum annual Maintenance Assessment for the above parcel is \$ _____ for the fiscal year commencing on October 1, 2024, and future fiscal years.

A public hearing will be held at 5:01 p.m. on September 11, 2024, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2024. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town has issued debt to finance this project. This will permit the cost attributable to your property to be amortized and collected as an Improvement Assessment over a period of 30 years beginning in 2010; however, if there are no significant defaults in payments of the assessments, all or part of the last payments may be made from any reserve accounts funded by the bonds. The maintenance assessments will be levied annually.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

APPENDIX C
ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2025

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-014-0010	00250-0001	347 WORTH AVE	27,257.09
50-43-43-23-05-014-0031	00250-0002	9 VIA PARIGI	238.53
50-43-43-23-05-014-0241	00250-0003	400 HIBISCUS AVE	14,534.87
50-43-43-23-05-014-0242	00250-0004	301 WORTH AVE	39,470.18
50-43-43-23-05-014-0331	00250-0005	309 WORTH AVE	23,113.24
50-43-43-23-05-014-0391	00250-0006	325 WORTH AVE	10,357.84
50-43-43-23-05-014-0430	00250-0007	331 WORTH AVE	9,418.98
50-43-43-23-05-015-0010	00250-0008	405 HIBISCUS AVE	57,957.53
50-43-43-23-05-015-0280	00250-0010	205 WORTH AVE	44,821.80
50-43-43-23-05-015-0340	00250-0011	219 WORTH AVE	26,742.46
50-43-43-23-05-015-0380	00250-0012	225 WORTH AVE	29,714.45
50-43-43-23-05-015-0420	00250-0013	235 WORTH AVE	13,072.98
50-43-43-23-05-015-0440	00250-0014	237 WORTH AVE	27,646.71
50-43-43-23-05-015-0480	00250-0015	247 WORTH AVE	26,671.22
50-43-43-23-05-016-0010	00250-0017	401 S COUNTY RD	32,483.68
50-43-43-23-05-016-0130	00250-0018	151 WORTH AVE	72,989.22
50-43-43-23-05-016-0380	00250-0019	125 WORTH AVE	76,412.96
50-43-43-23-05-016-0600	00250-0020	411 S COUNTY RD	32,048.26
50-43-43-23-05-017-0010	00250-0086	150 WORTH AVE	182,058.22
50-43-43-23-05-018-0010	00250-0022	256 WORTH AVE	33,877.06
50-43-43-23-05-018-0050	00250-0023	224 WORTH AVE	94,433.78
50-43-43-23-05-018-0170	00250-0024	222 WORTH AVE	19,423.94
50-43-43-23-05-018-0190	00250-0025	216 WORTH AVE	23,874.87
50-43-43-23-05-018-0212	00250-0026	212 WORTH AVE	6,835.04
50-43-43-23-05-018-0230	00250-0027	204 WORTH AVE	63,983.92
50-43-43-23-05-019-0010	00250-0028	350 WORTH AVE	24,248.20
50-43-43-23-05-019-0200	00250-0029	312 WORTH AVE	9,086.05
50-43-43-23-05-019-0220	00250-0030	306 WORTH AVE	28,089.52
50-43-43-26-14-000-0010	00250-0031	175 WORTH AVE	13,378.62
50-43-43-26-14-000-0020	00250-0032	175 WORTH AVE	7,761.46
50-43-43-26-14-000-0030	00250-0033	175 WORTH AVE	7,018.67
50-43-43-27-62-000-0010	00250-0034	329 WORTH AVE	4,064.61
50-43-43-27-62-000-0020	00250-0035	329 WORTH AVE	3,681.32
50-43-43-27-62-000-0030	00250-0036	329 WORTH AVE	4,173.31
50-43-43-27-62-000-0040	00250-0037	329 WORTH AVE	937.30
50-43-43-27-62-000-0050	00250-0038	329 WORTH AVE	1,521.82
50-43-43-27-62-000-0060	00250-0039	329 WORTH AVE	1,981.79
50-43-43-27-62-000-0070	00250-0040	329 WORTH AVE	1,457.52
50-43-43-27-69-000-0010	00250-0041	250 WORTH AVE	2,607.29
50-43-43-27-69-000-0020	00250-0042	250 WORTH AVE	2,596.08



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2025

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-69-000-0030	00250-0043	250 WORTH AVE	1,899.13
50-43-43-27-69-000-0040	00250-0044	250 WORTH AVE	3,401.62
50-43-43-27-71-001-1010	00250-0048	339 WORTH AVE	4,129.13
50-43-43-27-71-001-1020	00250-0049	341 WORTH AVE	2,680.23
50-43-43-27-71-001-1030	00250-0050	343 WORTH AVE	2,399.12
50-43-43-27-71-001-1040	00250-0051	345 WORTH AVE	2,486.25
50-43-43-27-71-001-1050	00250-0052	7 VIA MIZNER	799.92
50-43-43-27-71-001-1060	00250-0053	8 VIA MIZNER	783.12
50-43-43-27-71-001-1070	00250-0054	9 VIA MIZNER	799.92
50-43-43-27-71-001-1080	00250-0055	14 VIA MIZNER	1,992.37
50-43-43-27-71-001-1090	00250-0056	14 VIA MIZNER	944.85
50-43-43-27-71-001-1100	00250-0057	23 VIA MIZNER	787.78
50-43-43-27-71-001-1110	00250-0058	21 VIA MIZNER	1,273.01
50-43-43-27-71-001-1120	00250-0059	5 VIA MIZNER	642.84
50-43-43-27-71-001-1140	00250-0060	28 VIA MIZNER	1,025.95
50-43-43-27-71-001-1150	00250-0061	32 VIA MIZNER	1,881.93
50-43-43-27-71-001-1160	00250-0062	33 VIA MIZNER	1,502.71
50-43-43-27-71-001-1170	00250-0063	34 VIA MIZNER	1,911.31
50-43-43-27-71-001-1180	00250-0064	333 WORTH AVE	3,242.08
50-43-43-27-71-001-1190	00250-0065	335 WORTH AVE	2,592.32
50-43-43-27-71-001-1200	00250-0066	337 WORTH AVE	2,581.50
50-43-43-27-71-001-2080	00250-0067	18 VIA MIZNER	3,829.66
50-43-43-27-71-001-2160	00250-0068	38 VIA MIZNER	4,344.79
50-43-43-27-71-002-1010	00250-0071	60 VIA MIZNER	778.74
50-43-43-27-71-002-1020	00250-0072	64 VIA MIZNER	705.86
50-43-43-27-71-002-1030	00250-0073	64 VIA MIZNER	867.77
50-43-43-27-71-002-1040	00250-0074	66 VIA MIZNER	519.02
50-43-43-27-71-002-1050	00250-0075	66 VIA MIZNER	562.94
50-43-43-27-71-002-1060	00250-0076	87 VIA MIZNER	1,454.11
50-43-43-27-71-002-1070	00250-0077	87 VIA MIZNER	911.36
50-43-43-27-71-002-1080	00250-0078	87 VIA MIZNER	766.05
50-43-43-27-71-002-1090	00250-0079	88 VIA MIZNER	2,128.70
50-43-43-27-71-002-1100	00250-0080	90 VIA MIZNER	2,587.15
50-43-43-27-71-002-1110	00250-0081	92 VIA MIZNER	1,290.59
50-43-43-27-71-002-1120	00250-0082	96 VIA MIZNER	608.47
50-43-43-27-71-002-1140	00250-0083	99 VIA MIZNER	517.83
50-43-43-27-71-002-1150	00250-0084	99 VIA MIZNER	1,592.29
50-43-43-27-71-002-2010	00250-0085	64 VIA MIZNER	1,461.30
50-43-43-27-88-000-0010	00250-0090	259 WORTH AVE	13,187.35
50-43-43-27-88-000-0020	00250-0091	415 HIBISCUS AVE	13,187.35



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2025

Property

Assessment #

Service Address

Balance Due

\$1,193,100.81





TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Bob Miracle, Deputy Town Manager
 FROM: Carolyn S. Stone, Deputy Town Manager
 Mark Bresnahan, Director of Recreation
 SUBJECT: FY 2025 Proposed Fee Schedule
 DATE: July 2, 2024

The proposed FY25 fee schedule includes recommended increases in all areas - golf, tennis, and recreation center fees.

Golf

The proposed golf green fees have minor increases based on dynamic pricing. These fees were reviewed with Club Caddie, the provider of POS and electronic tee time sheets. Riding cart rentals were rounded up across the board, as well as all practice range buckets. Dynamic pricing will be used to maximize revenue and increase play during underutilized times.

Tennis

The proposed fee schedule for tennis operations includes a 4% increase in all annual and seasonal fees for residents and a 5% increase for non-residents. A new category for daily court passes, "Happy Hour", will offer a 15% reduction in fees from 12:30-5pm.

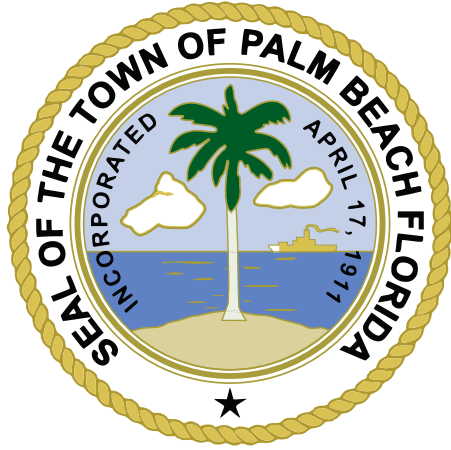
Mandel Recreation Center

Staff is recommending an increase to four of the rental fee classifications. Clean-up and additional staff will increase \$5 per hour; rental of the gymnasium/front lawn will increase by \$25 per hour; and deposits will increase by \$50. Proposed fees for the fitness center include increasing fees as follows:

- Annual Pass
 - \$20.00 increase for a single; \$30.00 increase for two resident adults of the same household
- Monthly Pass
 - \$10.00 increase for a single; \$20.00 increase for two resident adults of the same household
- 3 Month Pass
 - \$20.00 increase for a single; \$30.00 increase for two residents of the same household
- Daily Pass
 - \$2 increase for resident daily, \$3 increase for resident guest fee
- Guest Trainer Fee
 - \$5 increase

c: Kirk Blouin, Town Manager
 Rance Gaede, Assistant Director of Recreation
 Tony Chateauvert, Golf Manager
 Michael Horn, Marina Manager

P.O. Box 2029 • Palm Beach, Florida 33480 • (561) 838-5485



RESOLUTION NO. 086-2024**A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF PALM BEACH, PALM BEACH COUNTY,
FLORIDA, AMENDING GOLF FEES FOR FISCAL YEAR
2025.**

WHEREAS, the Town of Palm Beach conducted their annual evaluation of the fee schedule for the Palm Beach Par 3 Golf Course; and

WHEREAS, the staff has made recommendations to amend fees at the Palm Beach Par 3 Golf Course.

WHEREAS, the Recreation Advisory Commission unanimously supported the recommendation at its April 16, 2024 meeting.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1: The attached list of Par 3 Golf Course fees and effective dates, incorporated by reference as part of this resolution, are hereby adopted.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of July 2024.

Danielle H. Moore, Mayor

Bobbie D. Lindsay, Town Council President

Lewis S.W. Crampton, Council President Pro Tem

ATTEST:

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Bridget Moran, Town Council Member

Recreation Department - FY 2025 Proposed Fee Schedule - Golf

Fee Classification	FY-24 Approved	FY-25 Proposed	FY-24 Approved	FY-25 Proposed	Resident
(December 1 to April 30)	Nonresident	Nonresident	Resident	Resident	% difference
Green Fee	\$ 67.00	\$ 72.00	\$ 53.00	\$ 55.00	31%
Green Fee (after 3:30 p.m. or 9 holes)	\$ 51.00	\$ 54.00	\$ 41.00	\$ 43.00	26%
Junior Green Fee	\$ 45.00	\$ 47.00	\$ 36.00	\$ 37.00	27%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$ 35.00	\$ 39.00	\$ 31.00	\$ 31.00	26%

Fee Classification	FY-24 Approved	FY-25 Proposed	FY-24 Approved	FY-25 Proposed	Resident
Shoulder Season (November 1 - 30 and May 1 - 30)	Nonresident	Nonresident	Resident	Resident	% difference
Green Fee	\$57.00	\$62.00	\$46.00	\$ 47.00	32%
Green Fee (after 3:30 p.m. or 9 holes)	\$44.00	\$46.00	\$35.00	\$ 36.00	28%
Junior Green Fee	\$40.00	\$42.00	\$32.00	\$ 33.00	27%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$30.00	\$33.00	\$26.00	\$ 26.00	27%

Fee Classification	FY-24 Approved	FY-25 Proposed	FY-24 Approved	FY-25 Proposed	Resident
Summer Season (June 1 to October 31)	Nonresident	Nonresident	Resident	Resident	% difference
Green Fee	\$ 40.00	\$ 42.00	\$ 32.00	\$ 33.00	27%
Green Fee (after 3:30 pm or 9 Holes)	\$ 32.00	\$ 34.00	\$ 26.00	\$ 27.00	26%
Junior Green Fee	\$ 30.00	\$ 32.00	\$ 24.00	\$ 25.00	28%
Junior Green Fee (after 3:30 p.m. or 9 holes)	\$ 26.00	\$ 28.00	\$ 22.00	\$ 22.00	27%

Fee Classification	FY-24 Approved	FY-25 Proposed	FY-24 Approved	FY-25 Proposed	FY-24 Approved	FY-25 Proposed
Other Fees	Winter Rate	Winter Rate	Shoulder Rate	Shoulder Rate	Summer Rate	Summer Rate
Riding Cart - Single - Non-Resident	\$ 19.00	\$ 21.00	\$ 19.00	\$ 21.00	\$ 15.00	\$ 17.00
Riding Cart - Single - Resident	\$ 17.00	\$ 18.00	\$ 17.00	\$ 18.00	\$ 13.00	\$ 14.00
Riding Cart - 9 Holes - Non-Resident	\$ 14.00	\$ 15.00	\$ 14.00	\$ 15.00	\$ 12.00	\$ 13.00
Riding Cart - 9 Holes - Resident	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 10.00	\$ 10.00
Pull Cart	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00
Pull Cart - 9 Holes	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00
Rider Fee	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 12.00	\$ 12.00

Practice Range	FY-24 Approved	FY-25 Proposed
Small Bucket	\$ 9.00	\$ 10.00
Medium Bucket	\$ 15.00	\$ 16.00
Large Bucket	\$ 18.00	\$ 19.00
12 Large Bucket Program	\$ 170.00	\$ 180.00

Club Rentals	FY-24 Approved	FY-25 Proposed
Rental Clubs (Adult)	\$ 35.00	\$ 37.00
Rental Clubs (9 holes or Youth)	\$ 25.00	\$ 26.00

Fee Classification	FY-24 Approved	FY-25 Proposed
Annual Passes (for residents only)	Resident	Resident
Annual Pass - Single	\$ 2,950.00	\$ 3,050.00
Annual Pass - Double	\$ 4,450.00	\$ 4,600.00
Annual Pass - Junior	\$ 2,100.00	\$ 2,150.00

- Dynamic pricing may be utilized to maximize revenue, fill underused times and/or to offer specials to attract new play, depending on market conditions.
 - Season dates are approximate and subject to change.
- upd April 9, 2024



RESOLUTION NO. 087-2024**A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF PALM BEACH, PALM BEACH COUNTY,
FLORIDA, AMENDING RECREATION DEPARTMENT
FEES FOR FISCAL YEAR 2025.**

WHEREAS, the Town of Palm Beach conducted their annual evaluation of the fee schedule for the Mandel Recreation Center and Tennis Centers, and

WHEREAS, staff has made recommendations to amend fees at the Mandel Recreation Center and Tennis Centers.

WHEREAS, the Recreation Advisory Commission unanimously supported the recommendation at its April 16, 2024 meeting.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1: The attached list of Mandel Recreation Center and Tennis Center fees and effective dates, incorporated by reference as part of this resolution, are hereby adopted.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of July 2024.

Danielle H. Moore, Mayor

Bobbie D. Lindsay, Town Council President

Lewis S.W. Crampton, Council President Pro Tem

ATTEST:

Julie Araskog, Town Council Member

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Bridget Moran, Town Council Member

**Recreation Department - FY 2025 Proposed Fee Schedule
Mandel Recreation Center**

Fitness Center

Fee Classifications	FY-24 Approved	FY-25 Proposed
3 Month Passes		
Resident Adult	\$ 280.00	\$ 300.00
Resident 2 Adult (same household)	\$ 420.00	\$ 450.00
Monthly Passes		
Resident Adult	\$ 140.00	\$ 150.00
Resident 2 Adult (same household)	\$ 210.00	\$ 230.00
Annual Passes		
Resident Adult	\$ 520.00	\$ 540.00
Resident 2 Adult (same household)	\$ 780.00	\$ 810.00
Daily Passes		
Resident Adult	\$ 28.00	\$ 30.00
Resident Guest Fee	\$ 35.00	\$ 38.00
Guest Trainer Fee		
Resident Adult	\$ 50.00	\$ 55.00

Rental Fees

Fee Classifications	FY-24 Approved	FY-25 Proposed
Class Room	\$60/hr.	\$60/hr.
Multi-Purpose Room or Game Room or Afterschool Room (includes patio)	\$130/hr.	\$130/hr.
Gymnasium/equivalent size/front lawn	\$200/hr.	\$225/hr.
Outdoor Patio	Included with Multi-Purpose Room/Game Room	Included with Multi-Purpose Room/Game Room
Deposits	Minimum \$250 refundable	Minimum \$300 refundable
Set-up	\$100 flat fee (minimum)	\$100 flat fee
Clean-up	\$50/hr.	\$60/hr.
Additional Staff	\$55/hr.	\$60/hr.
Minimum Hours	3 hours	3 hours
Requests Due by	30 days prior	30 days prior
Deposit/Payment due	50% due at time of request, balance due 14 days prior	50% due at time of request, balance due 14 days prior
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.

Upd April 9, 2024

**Recreation Department - FY 2025 Proposed Fee Schedule
Tennis Division**

Fee Classifications	FY-24 Approved	FY-25 Proposed	FY-24 Approved	FY-25 Proposed	Resident % difference
Annual Passes	Resident	Resident	Non-resident	Non-resident	
Resident Junior	\$ 289	\$ 300	\$ 483	\$ 510	70%
Resident Adult	\$ 669	\$ 695	\$ 1,589	\$ 1,670	140%
Resident 2 Adults, (same household)	\$ 934	\$ 970	\$ 2,269	\$ 2,390	146%
Resident Family (up to 5 for family household)	\$ 1,197	\$ 1,240	\$ 2,730	\$ 2,866	131%
Seasonal Passes (from date of purchase)	Resident	Resident	Non-resident	Non-resident	% difference
Resident Junior	\$ 202	\$ 210	\$ 337	\$ 360	71%
Resident Adult	\$ 467	\$ 485	\$ 1,112	\$ 1,170	141%
Resident 2 Adults (same household)	\$ 654	\$ 680	\$ 1,542	\$ 1,620	138%
Resident Family (up to 5 for family household)	\$ 840	\$ 875	\$ 1,859	\$ 1,950	123%
Daily Court Passes	Resident	Resident	Non-resident	Non-resident	% difference
Resident Junior	\$ 12	\$ 13	\$ 15	\$ 17	31%
Resident Adult	\$ 17	\$ 19	\$ 21	\$ 25	32%
Daily Court Passes (Happy Hour 12:30-5pm)	Resident	Resident	Non-resident	Non-resident	% difference
Resident Junior		\$ 11		\$ 15	36%
Resident Adult		\$ 16		\$ 21	31%
12 Play Fees	Resident	Resident	Non-resident	Non-resident	% difference
Resident Junior	\$ 132	\$ 143	\$ 165	\$ 187	31%
Resident Adult	\$ 187	\$ 209	\$ 233	\$ 275	32%
Court Rental Fees					
Court Rental Fee (1.5 hr block- during operating hours)	\$100	\$125			
Court Rental Fee (1 hr block during non-operating hours, required staffing fee included)	\$140	\$150			

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

4/9/2024

Eliminate this category

