

Monday, September 11, 2023
7:00 pm



Town Hall Commission Chambers
247 Edwards Lane
Palm Beach Shores, FL 33404

Mayor Alan Fiers
Vice Mayor Scott McCranels

Commissioner Brian Tyler
Commissioner Tracy Larcher
Commissioner Mark Ward

Town Attorney Keith Davis
Town Treasurer Darlene Hopper
Town Clerk Jude M. Goudreau

PLEASE NOTE:

THIS MEETING IS ALSO CONDUCTED USING COMMUNICATION MEDIA TECHNOLOGY

Join information

Meeting Link:

<https://townofpalmbeachshores.my.webex.com/townofpalmbeachshores/my/j.php?MTID=mb46590e4f556b23b86777c6230a6a4a6>

Meeting number: 2631 944 0494 Password: 0911

Join by phone: +1-408-418-9388 United States Toll

Access code: 2631 944 0494

FIRST BUDGET HEARING
AGENDA

1. Call Public Hearing to order.
 - o Roll Call
 - o Pledge of Allegiance
2. Presentation of proposed millage rate and tentative budget
 - a. Announce the percentage increase (**9.83%**) over the rolled back rate (**5.7815**) necessary to fund the budget.
 - b. Announce the proposed millage rate of **6.3500** mills.
 - c. Announce the debt service millage rate of **0.4290** mills (bond referendum for underground utility project)
 - d. Summary of tentative budget
 - e. Announce the specific purposes for which ad valorem revenues are being used.
3. Public comments (Please state name for the record)
4. Adoption of proposed millage rate
5. Adoption of proposed debt service millage rate
6. Adoption of tentative budget
7. Announce final budget hearing: Final Budget Hearing will be on September 25, 2023, at 7:00 p.m. at 247 Edwards Lane in Town Hall.
8. Adjournment

PLEASE TAKE NOTICE AND BE ADVISED, that if any interested person desires to appeal any decision made by the Town Commission with respect to any matter considered at this meeting or hearing, such interested person will need a record of the proceedings, and for such purpose may need to insure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based. The meeting/hearing will be continued from day to day, time to time, place to place, as may be found necessary during the aforesaid meeting. IN ACCORDANCE WITH THE PROVISIONS OF THE AMERICANS WITH DISABILITIES ACT (ADA), THIS DOCUMENT CAN BE MADE AVAILABLE IN AN ALTERNATE FORMAT (LARGE PRINT) UPON REQUEST AND SPECIAL ACCOMODATIONS CAN BE PROVIDED UPON REQUEST WITH THREE (3) DAYS ADVANCE NOTICE. FOR HEARING ASSISTANCE: If any person wishes to use a hearing device, please contact the Town Clerk.

BUDGET SUMMARY
 Town of Palm Beach Shores - Fiscal Year 2023/2024

		GENERAL FUND
ESTIMATED REVENUES:		
TAXES:	MILLAGE PER \$1000	
Ad Valorem Taxes	6.3500 mills	4,665,600
Ad Valorem Taxes	0.4290 mills (voted debt)	315,200
Local Option Taxes		171,850
Franchise and Utility Taxes		696,361
Licenses and Permits		252,000
Intergovernmental Revenue		180,157
Charges for Services		135,526
Fines and Forfeitures		1,500
Interest Earned		164,200
Miscellaneous Revenue		5,000
TOTAL SOURCES		6,587,394
Fund Balances/Reserves		(19,194)
TOTAL REVENUES & BALANCES		6,568,200
EXPENDITURES:		
Finance and Administration		659,833
Legal Counsel		346,000
Public Works		384,613
Law Enforcement		1,772,718
Fire		806,417
Emergency Medical Service		750,000
Building/Code Enforcement		266,112
Legislative		20,463
Solid Waste		253,101
Road & Streets		29,930
Parks		175,802
Beach		111,635
Community Center		79,600
Sewer Service		42,820
Risk Management		170,000
Capital		118,300
Debt Service		495,855
Contingencies		85,000
TOTAL EXPENDITURES		6,568,200



Town of Palm Beach Shores
First Budget Hearing
September 11, 2023

Additional Budget Information:

Attached please find the detailed Budget Worksheet. Line items that have changed are highlighted in green for the increase in Riviera Beach water rates. The yellow highlighted items were changes discussed at the August Commission meeting.

After the Budget Worksheet, please find the Capital Plan FY2024.

Last please find the Fund Balance Analysis showing the actual amounts for FY2022 alongside projections of FY2023 and FY2024. Our benchmark for sufficient unassigned fund balance is 25% of the budget. This is due to our cash flows from property taxes which are paid predominantly in December each year. The Town is projecting to be on target to meet that benchmark.

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
	Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
31110	Ad Valorem Taxes - Operating	\$ 3,850,732	\$ 4,000,997	\$ 4,027,692	\$ 4,378,800	\$ 4,378,800	\$ 4,844,900	Property values increased by 10.59%	\$ 466,100	\$ 466,100
31115	Discounts - Ad Valorem - Operating	\$ (141,003)	\$ (140,480)	\$ (145,056)	\$ (162,000)	\$ (162,000)	\$ (179,300)		\$ (17,300)	\$ (17,300)
	<i>net ad valorem taxes - operating</i>	\$ 3,709,729	\$ 3,860,517	\$ 3,882,637	\$ 4,216,800	\$ 4,216,800	\$ 4,665,600		\$ 448,800	\$ 448,800
									10.6%	10.6%
	Debt Millage Rate	0.4290 mills	0.4290 mills	0.4290 mills	0.4290 mills	0.4290 mills	0.4290 mills			
31111	Ad Valorem Taxes - Debt	\$ 260,153	\$ 270,304	\$ 272,108	\$ 295,800	\$ 295,800	\$ 327,300	same rate as previous years - could reduce	\$ 31,500	\$ 31,500
31116	Discounts - Ad Valorem - Debt	\$ (9,526)	\$ (9,491)	\$ (9,800)	\$ (10,900)	\$ (10,900)	\$ (12,100)		\$ (1,200)	\$ (1,200)
	<i>net ad valorem taxes - debt</i>	\$ 250,627	\$ 260,814	\$ 262,308	\$ 284,900	\$ 284,900	\$ 315,200	to repay portion of undergrounding debt	\$ 30,300	\$ 30,300
31120	Delinquent Taxes	\$ 544	\$ 499	\$ 4,300	\$ -	\$ -	\$ -		\$ -	\$ -
	TOTAL PROPERTY TAXES	\$ 3,960,900	\$ 4,121,830	\$ 4,149,245	\$ 4,501,700	\$ 4,501,700	\$ 4,980,800		\$ 479,100	\$ 479,100
31241	Local Option Gas Tax	\$ 37,312	\$ 38,514	\$ 40,394	\$ 41,226	\$ 38,454	\$ 42,217	State estimate 8/11/23-Must be used for Roads	\$ 3,763	\$ 991
31260	Discretionary Sales Tax PBC	\$ 83,873	\$ 95,946	\$ 120,393	\$ 104,768	\$ 115,741	\$ 129,633	State estimate 7/21/23-Must be used for Capital	\$ 13,892	\$ 24,865
	TOTAL LOCAL OPTION TAXES	\$ 121,185	\$ 134,459	\$ 160,787	\$ 145,994	\$ 154,195	\$ 171,850		\$ 17,655	\$ 25,856
31410	Utility Services Tax - Electricity	\$ 220,094	\$ 221,513	\$ 241,964	\$ 220,000	\$ 218,193	\$ 230,000	6% Tax effective 4/1/16; increased to 10% on 4/1/17	\$ 11,807	\$ 10,000
31430	Utility Services Tax - Water	\$ 102,994	\$ 103,671	\$ 109,569	\$ 105,000	\$ 90,989	\$ 105,000	6% Tax effective 4/1/16; increased to 10% on 4/1/17	\$ 14,011	\$ -
31440	Utility Services Tax - Gas	\$ 21,273	\$ 23,576	\$ 25,354	\$ 28,000	\$ 39,316	\$ 30,000	6% Tax effective 4/1/16; increased to 10% on 4/1/17	\$ (9,316)	\$ 2,000
	TOTAL UTILITY TAXES	\$ 344,361	\$ 348,761	\$ 376,887	\$ 353,000	\$ 348,498	\$ 365,000	to repay portion of undergrounding debt	\$ 16,502	\$ 12,000
31500	Communications Tax	\$ 74,808	\$ 68,819	\$ 72,246	\$ 78,593	\$ 66,471	\$ 74,061	State estimate 8/6/23	\$ 7,590	\$ (4,532)
	TOTAL COMMUNICATIONS TAXES	\$ 74,808	\$ 68,819	\$ 72,246	\$ 78,593	\$ 66,471	\$ 74,061		\$ 7,590	\$ (4,532)
31600	Business Tax Receipt	\$ 13,935	\$ 13,392	\$ 16,806	\$ 14,000	\$ 14,000	\$ 12,000		\$ (2,000)	\$ (2,000)
32200	Building Permits	\$ 196,193	\$ 186,107	\$ 420,330	\$ 180,000	\$ 263,486	\$ 220,000	Must be used to administer Florida Building Code	\$ (43,486)	\$ 40,000
32210	Bldg. Permit State Surcharge	\$ 4,998	\$ 4,741	\$ 13,182	\$ 4,500	\$ 8,500	\$ 5,000		\$ (3,500)	\$ 500
	TOTAL LICENSES & PERMITS	\$ 215,126	\$ 204,240	\$ 450,318	\$ 198,500	\$ 285,986	\$ 237,000		\$ (48,986)	\$ 38,500
32310	Franchise Fees - Electric (FPL)	\$ 160,827	\$ 167,747	\$ 192,516	\$ 180,000	\$ 209,693	\$ 210,000		\$ 307	\$ 30,000
32340	Franchise Fees - Gas (FPU)	\$ 6,469	\$ 7,663	\$ 3,844	\$ 5,600	\$ 7,270	\$ 7,300		\$ 30	\$ 1,700
32370	Franchise Fees - Solid Waste (WM)	\$ 31,960	\$ 34,761	\$ 37,188	\$ 35,000	\$ 40,659	\$ 40,000		\$ (659)	\$ 5,000
	TOTAL FRANCHISE FEES	\$ 199,257	\$ 210,171	\$ 233,549	\$ 220,600	\$ 257,622	\$ 257,300		\$ (322)	\$ 36,700
32510	Sewer Improvement Assmt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Final payments were due 9/15/16	\$ -	\$ -
	TOTAL SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
32900	Business Tax Receipt Inspections	\$ -	\$ 2,425	\$ 5,208	\$ 2,000	\$ 3,700	\$ 2,000		\$ (1,700)	\$ -
32910	Fire Inspection Fees	\$ -	\$ 1,741	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	Revenue should offset cost (#001-07-524-03130)	\$ -	\$ -
32920	Reinspection Fees	\$ 1,967	\$ 297	\$ -	\$ 2,000	\$ 26	\$ 2,000		\$ 1,974	\$ -
32930	Special Permits	\$ 4,896	\$ 3,120	\$ 4,228	\$ 4,000	\$ 4,000	\$ 4,000	includes Sailfish Vendor Fee	\$ -	\$ -
32950	Other Bldg Permit Administrative	\$ -	\$ -	\$ -	\$ -	\$ 7,920	\$ 2,000		\$ (5,920)	\$ -
	TOTAL OTHER PERMIT FEES	\$ 6,863	\$ 7,583	\$ 12,436	\$ 13,000	\$ 20,646	\$ 15,000		\$ (5,646)	\$ -

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
Operating Millage Rate		6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
		<i>FEMA Dorian</i>	<i>COVID-19/ARPA</i>	<i>COVID-19/ARPA</i>						
33100	Federal Grant	\$ 33,925	\$ 370,437	\$ 632,077	\$ -	\$ -	\$ -	American Rescue Plan - total \$632,000	\$ -	\$ -
33400	State Grants	\$ 4,558	\$ -	\$ -	\$ 28,500	\$ -	\$ -	Resilient Florida Grant for vulnerability study	\$ -	\$ (28,500)
	TOTAL GRANTS	\$ 38,483	\$ 370,437	\$ 632,077	\$ 28,500	\$ -	\$ -		\$ -	\$ (28,500)
33512	State Revenue Sharing	\$ 29,897	\$ 33,685	\$ 43,154	\$ 39,391	\$ 38,627	\$ 44,069	State estimate 7/13/23	\$ 5,442	\$ 4,678
33514	Mobile Home License Tax	\$ 128	\$ 265	\$ 263	\$ 150	\$ 200	\$ 150		\$ (50)	\$ -
33515	Beverage License	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,056	\$ 2,692		\$ 636	\$ -
33518	1/2 Cent Sales Tax	\$ 91,205	\$ 104,584	\$ 127,965	\$ 115,393	\$ 126,935	\$ 127,246	State estimate 7/13/23	\$ 311	\$ 11,853
	TOTAL SHARED REVENUE - STATE	\$ 123,922	\$ 141,227	\$ 174,075	\$ 157,626	\$ 167,818	\$ 174,157		\$ 6,339	\$ 16,531
33720	Public Safety Grant - PBC - 911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Dispatch Equipment	\$ -	\$ -
	TOTAL GRANTS - LOCAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
33820	County Business Tax Receipts PBC	\$ 7,800	\$ 5,911	\$ 6,433	\$ 6,000	\$ 6,000	\$ 6,000		\$ -	\$ -
33830	Recycling Revenue Sharing (SWA)	\$ 59	\$ -	\$ 2,020	\$ -	\$ -	\$ -		\$ -	\$ -
	TOTAL SHARED REVENUE - LOCAL	\$ 7,859	\$ 5,911	\$ 8,453	\$ 6,000	\$ 6,000	\$ 6,000		\$ -	\$ -
34131	Maps and Zoning	\$ 400	\$ 750	\$ 150	\$ 250	\$ 300	\$ 250		\$ (50)	\$ -
34132	Lien Search	\$ 896	\$ 1,440	\$ 1,080	\$ 1,000	\$ 1,095	\$ 1,000		\$ (95)	\$ -
34210	Police Special Duty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sunset at Sailfish detail , gone with PBSO	\$ -	\$ -
34291	Police Reports	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
34350	Sewer Maintenance Fees	\$ 55,523	\$ 53,917	\$ 55,304	\$ 54,276	\$ 54,276	\$ 54,276	To maintain sewer lines & lift stations	\$ -	\$ -
34450	Beach Parking Permits	\$ 13,151	\$ 16,665	\$ 17,408	\$ 16,000	\$ 16,000	\$ 16,000	incr non-resident to \$350	\$ -	\$ -
34752	Community Center Fee	\$ 10,600	\$ 2,375	\$ 19,553	\$ 27,500	\$ 24,003	\$ 27,500	FY20 & FY21 due to covid-19	\$ 3,497	\$ -
34753	Damage/Add'l Cleaning fee CC	\$ 2,855	\$ 1,417	\$ 5,100	\$ 4,000	\$ 4,515	\$ 4,000	Cleaning fee offsets cleaning service	\$ (515)	\$ -
34910	Code Enf Admin Costs Reimb	\$ -	\$ 8,847	\$ 340	\$ -	\$ 3,079	\$ -		\$ (3,079)	\$ -
34920	Site Plan Fees/Variance	\$ 6,117	\$ 9,100	\$ 6,579	\$ 5,000	\$ 4,200	\$ 5,000		\$ 800	\$ -
34930	Land Development Costs	\$ 200	\$ 19,712	\$ 51,469	\$ 25,000	\$ 27,359	\$ 25,000		\$ (2,359)	\$ -
34940	Credit Card Convenience Fee 2.5%	\$ 1,114	\$ 1,653	\$ 2,101	\$ 2,500	\$ 2,500	\$ 2,500		\$ -	\$ -
	TOTAL CHARGES FOR SERVICES	\$ 90,867	\$ 115,877	\$ 159,083	\$ 135,526	\$ 137,327	\$ 135,526		\$ (1,801)	\$ -
35110	County Court Fines	\$ 772	\$ 2,824	\$ 3,139	\$ 2,000	\$ 1,700	\$ 1,500		\$ (200)	\$ (500)
35130	\$2 Court Costs-Police Ed	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
35400	Town Parking Fines	\$ 2,750	\$ 655	\$ -	\$ 2,000	\$ -	\$ -	based on actual	\$ -	\$ (2,000)
35410	Code & Ordinance Fines	\$ -	\$ 21,859	\$ 20,500	\$ -	\$ 445	\$ -		\$ (445)	\$ -
35420	False Alarm Fines	\$ -	\$ 56	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	TOTAL FINES	\$ 3,566	\$ 25,394	\$ 23,639	\$ 4,000	\$ 2,145	\$ 1,500		\$ (645)	\$ (2,500)
35820	Confiscated Property Sale	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	TOTAL SALE OF CONF PROPERTY	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
Operating Millage Rate		6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
36110	Interest - General	\$ 35,430	\$ 5,547	\$ 13,470	\$ 9,000	\$ 232,105	\$ 161,700	(4.6-1.6)*0.539	\$ (70,405)	\$ 152,700
36120	Interest - Ad Valorem	\$ 3,878	\$ 4,357	\$ 3,992	\$ 2,000	\$ 3,043	\$ 2,500		\$ (543)	\$ 500
	TOTAL INTEREST	\$ 39,307	\$ 9,904	\$ 17,463	\$ 11,000	\$ 235,148	\$ 164,200		\$ (70,948)	\$ 153,200
36410	Sale of Surplus Equipment	\$ 1,478	\$ 15,957	\$ 50,680	\$ -	\$ 14,700	\$ -		\$ (14,700)	\$ -
	TOTAL SALE OF SURPLUS	\$ 1,478	\$ 15,957	\$ 50,680	\$ -	\$ 14,700	\$ -		\$ (14,700)	\$ -
36600	Donations	\$ 18,580	\$ 200,736	\$ 4,107	\$ -	\$ 7,211	\$ -	FY21 Frick bequest \$200k	\$ (7,211)	\$ -
36610	Donations - Community Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
36620	Donations - Youth Programs	\$ -	\$ -	\$ -	\$ -	\$ 2,924	\$ -		\$ (2,924)	\$ -
36630	Donations - St. Patrick's Day Parade	\$ 2,970	\$ -	\$ 3,555	\$ -	\$ 520	\$ -	no parade in 2020 or 2021 due to covid	\$ (520)	\$ -
36340	Donations - Fire Truck	\$ 315	\$ 1,020	\$ 6,105	\$ -	\$ -	\$ -		\$ -	\$ -
	TOTAL DONATIONS	\$ 21,865	\$ 201,756	\$ 13,767	\$ -	\$ 10,655	\$ -		\$ (10,655)	\$ -
36990	Miscellaneous Income	\$ 12,473	\$ 26,839	\$ 13,975	\$ 10,000	\$ 5,000	\$ 5,000		\$ -	\$ (5,000)
36991	Insurance Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
36992	Penalties/Sewer Assmt payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	TOTAL MISCELLANEOUS	\$ 12,473	\$ 26,839	\$ 13,975	\$ 10,000	\$ 5,000	\$ 5,000		\$ -	\$ (5,000)
	TOTAL REVENUE	\$ 5,262,440	\$ 6,009,165	\$ 6,548,680	\$ 5,864,039	\$ 6,213,911	\$ 6,587,394		\$ 373,483	\$ 721,355
38100	Appropriation of Fund Balance	\$ -	\$ -	\$ -	\$ 397,946	\$ -	\$ 42,329	balance the 2024 budget	\$ 42,329	\$ (355,617)
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ 6,353	\$ -	\$ 6,077	use St Pat's Donations for parade	\$ 6,077	\$ (276)
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Use Hurricane \$ for capital	\$ -	\$ -
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ 632,039	\$ -	\$ -	Use savings from ARPA for Roads Project	\$ -	\$ (632,039)
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ 510,831	\$ -	\$ -	Use PBC Sales Tax \$ for Roads Project	\$ -	\$ (510,831)
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ 198,000	\$ -	\$ -	Use Frick Bequest for CC improvements	\$ -	\$ (198,000)
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ 18,000	\$ -	\$ -	Use sewer svc assigned f/b	\$ -	\$ (18,000)
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ (37,500)	\$ -	\$ (67,600)	Save additional debt ad valorem for debt service	\$ (67,600)	\$ (30,100)
	TOTAL APPROPRIATIONS FROM FU	\$ -	\$ -	\$ -	\$ 1,725,669	\$ -	\$ (19,194)		\$ (19,194)	\$ (1,744,863)
38300	Capital Lease Proceeds	\$ -	\$ -	\$ 106,316	\$ -	\$ -	\$ -	PW truck, PD vehicles & cameras '19; Fire truck '22	\$ -	\$ -
	TOTAL PROCEEDS FROM DEBT	\$ -	\$ -	\$ 106,316	\$ -	\$ -	\$ -		\$ -	\$ -
	TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 5,262,440	\$ 6,009,165	\$ 6,654,996	\$ 7,589,708	\$ 6,213,911	\$ 6,568,200		\$ 354,289	\$ (1,023,508)

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
Operating Millage Rate		6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
	EXPENDITURES									
Dept.1	ADMINISTRATION									
513.01200	Salaries - Regular	\$ 192,782	\$ 195,516	\$ 152,865	\$ 134,187	\$ 173,507	\$ 366,485	2 employees (3 employees until 1/2022)	\$ 192,978	\$ 232,298
513.01300	Salaries - P/T	\$ 72,657	\$ 95,644	\$ 99,730	\$ 101,749	\$ 58,503	\$ -	Town Administrator	\$ (58,503)	\$ (101,749)
513.01400	Salaries - O/T	\$ 4,196	\$ 6,520	\$ 5,872	\$ 7,000	\$ 9,943	\$ 7,000	to cover meetings after normal business hours	\$ (2,943)	\$ -
513.01500	Salaries - Longevity	\$ 500	\$ 400	\$ 350	\$ 100	\$ 100	\$ 100		\$ -	\$ -
513.02100	FICA	\$ 20,568	\$ 22,803	\$ 19,799	\$ 18,593	\$ 18,517	\$ 28,580		\$ 10,063	\$ 9,987
513.02200	FRS	\$ 23,838	\$ 30,377	\$ 28,913	\$ 28,946	\$ 26,474	\$ 75,836		\$ 49,362	\$ 46,890
513.02300	Employee Insurance	\$ 29,759	\$ 23,219	\$ 21,512	\$ 21,400	\$ 28,529	\$ 56,100		\$ 27,571	\$ 34,700
513.02310	Health & Wellness program	\$ 305	\$ 172	\$ -	\$ 720	\$ 240	\$ 720		\$ 480	\$ -
513.02400	Workers Compensation Insurance	\$ 800	\$ 1,606	\$ 523	\$ 523	\$ 523	\$ 549		\$ 26	\$ 26
513.02500	Vehicle Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,200	Town Mgr Vehicle Allowance	\$ 7,200	\$ 7,200
	PERSONNEL	\$ 345,404	\$ 376,257	\$ 329,565	\$ 313,218	\$ 316,336	\$ 542,570		\$ 226,234	\$ 229,352
									72%	73%
513.03100	Professional Svcs/Consulting	\$ 23,675	\$ 20,523	\$ 27,828	\$ 30,300	\$ 30,300	\$ 30,300	IT; Website; Actg s/w; social media archiving	\$ -	\$ -
513.03110	Payroll/Sect 125 Svc	\$ 667	\$ 1,551	\$ 574	\$ 700	\$ 700	\$ 700	Payroll services (ADP, TCP)	\$ -	\$ -
513.03120	Medical Exams	\$ 276	\$ 199	\$ -	\$ 150	\$ -	\$ 150	For new employees	\$ 150	\$ -
513.03200	Audit/Accounting	\$ 18,900	\$ 16,550	\$ 17,050	\$ 17,550	\$ 17,550	\$ 17,550	Audit \$15,650; GASB 75 calculation \$1,400	\$ -	\$ -
513.03400	Contracted Services	\$ 1,097	\$ -	\$ -	\$ 750	\$ -	\$ 750	Temps if needed	\$ 750	\$ -
513.04000	Travel Expense	\$ 131	\$ -	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	for conferences	\$ -	\$ -
513.04100	Telephone	\$ 14,829	\$ 10,554	\$ 10,434	\$ 10,750	\$ 10,750	\$ 10,750	AT&T phone & internet	\$ -	\$ -
513.04120	Wireless/Pagers	\$ 2,040	\$ 2,060	\$ 1,117	\$ 1,440	\$ 1,440	\$ 1,440	Cellphone reimb	\$ -	\$ -
513.04130	Internet Service	\$ -	\$ 16	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
513.04200	Postage	\$ 1,224	\$ 1,824	\$ 1,473	\$ 1,800	\$ 1,800	\$ 1,800		\$ -	\$ -
513.04300	Electric	\$ 7,056	\$ 7,117	\$ 9,528	\$ 9,100	\$ 9,100	\$ 9,373	FPL 3%	\$ 273	\$ 273
513.04310	Water	\$ 2,166	\$ 2,976	\$ 3,541	\$ 3,300	\$ 7,605	\$ 4,000	Riviera Beach Water, 20% water, 27% sewage	\$ (3,605)	\$ 700
513.04320	Natural Gas	\$ 290	\$ 308	\$ 316	\$ 400	\$ 400	\$ 400	FPU (for generator)	\$ -	\$ -
513.04600	Contracts - Equipment Maintenance	\$ 5,658	\$ 7,885	\$ 5,483	\$ 6,600	\$ 6,600	\$ 6,600	Postage meter, copier, ACS, email-	\$ -	\$ -
513.04620	Maintenance - Building	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	now in Public Works	\$ -	\$ -
513.04660	Computer Software/Equipment	\$ 720	\$ 606	\$ 2,243	\$ 300	\$ 2,062	\$ 300		\$ (1,762)	\$ -
513.04670	Small Equipment	\$ 126	\$ -	\$ -	\$ 300	\$ 300	\$ 300		\$ -	\$ -
513.04680	Maintenance - Equipment	\$ 308	\$ -	\$ -	\$ 100	\$ 100	\$ 100		\$ -	\$ -
513.04700	Printing	\$ 718	\$ 1,036	\$ 526	\$ 500	\$ 500	\$ 500	Town letterhead, business cards, name plates	\$ -	\$ -
513.04710	Codification	\$ 2,115	\$ 5,596	\$ 2,297	\$ 6,500	\$ 6,500	\$ 6,500	Municipal Code; including printed code	\$ -	\$ -
513.04800	Fundraising	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	purchase of items to sell (totes/tervis)	\$ 1,000	\$ -
513.04900	Legal Advertising	\$ 3,864	\$ 4,874	\$ 7,916	\$ 6,000	\$ 6,000	\$ 6,000	Newspaper ads for Ord/Res; bids; open positions	\$ -	\$ -
513.04930	Banking Fees	\$ 1,449	\$ 2,385	\$ 2,961	\$ 2,500	\$ 3,470	\$ 2,500	Merchant svcs (offset by conv fee)	\$ (970)	\$ -
513.05100	Office Supplies	\$ 3,667	\$ 4,617	\$ 4,094	\$ 4,000	\$ 5,000	\$ 4,000		\$ (1,000)	\$ -
513.05110	Kitchen Sundries	\$ 1,792	\$ 926	\$ 14	\$ 1,450	\$ 500	\$ 1,450	water bottles; coffee	\$ 950	\$ -
513.05202	Furniture, Fixtures, & Equipment	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	desk, fire proof file cabinets (2)	\$ -	\$ -
513.05400	Dues & Subscriptions	\$ 1,811	\$ 240	\$ 842	\$ 750	\$ 1,400	\$ 750	FACC; FGFOA	\$ (650)	\$ -
513.05410	Education/Training	\$ 360	\$ 275	\$ 287	\$ 1,000	\$ 2,000	\$ 1,000	Invmt seminar; Clerk confs; FGFOA; Records Mgmt	\$ (1,000)	\$ -
513.05900	Records management	\$ 3,763	\$ 1,776	\$ 2,268	\$ 1,500	\$ 1,500	\$ 1,500	Shredding services + scanning archives	\$ -	\$ -
513.09000	Miscellaneous	\$ 1,504	\$ 687	\$ 131	\$ 950	\$ 950	\$ 950		\$ -	\$ -
	OPERATING	\$ 100,237	\$ 94,581	\$ 100,922	\$ 116,290	\$ 123,127	\$ 117,263		\$ (5,864)	\$ 973
									-5%	1%
	TOTAL ADMINISTRATION	\$ 445,641	\$ 470,838	\$ 430,487	\$ 429,508	\$ 439,463	\$ 659,833		\$ 220,370	\$ 230,325

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
	Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		50%	54%
Dept. 2	LEGAL									
514.03100	Professional Services	\$ 132,903	\$ 132,533	\$ 109,280	\$ 120,000	\$ 120,000	\$ 126,000	Town Attorney, request 10%, budget 5%	\$ 6,000	\$ 6,000
514.09000	Miscellaneous	\$ 5,027	\$ 2,481	\$ 1,272	\$ 1,000	\$ 157,045	\$ 220,000	Labor Attorney, Dish & Anchorage	\$ 62,955	\$ 219,000
	OPERATING	\$ 137,930	\$ 135,013	\$ 110,552	\$ 121,000	\$ 277,045	\$ 346,000		\$ 68,955	\$ 225,000
	TOTAL LEGAL	\$ 137,930	\$ 135,013	\$ 110,552	\$ 121,000	\$ 277,045	\$ 346,000		\$ 68,955	\$ 225,000
									25%	186%
									25%	186%

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
Operating Millage Rate		6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 4	PUBLIC WORKS									
519.01200	Salaries - Regular	\$ 164,895	\$ 166,048	\$ 176,862	\$ 192,754	\$ 185,744	\$ 201,588	3 employees	\$ 15,844	\$ 8,834
519.01400	Salaries - O/T	\$ 925	\$ 2,722	\$ 14,105	\$ 4,000	\$ 7,000	\$ 4,000		\$ (3,000)	\$ -
519.01500	Salaries - Longevity	\$ 500	\$ 600	\$ 500	\$ 550	\$ 550	\$ 550		\$ -	\$ -
519.02100	FICA	\$ 12,173	\$ 13,114	\$ 14,984	\$ 15,094	\$ 14,787	\$ 15,770		\$ 983	\$ 676
519.02200	FRS	\$ 14,659	\$ 17,973	\$ 22,156	\$ 23,499	\$ 24,461	\$ 27,973		\$ 3,512	\$ 4,474
519.02300	Employee Insurance	\$ 35,016	\$ 28,236	\$ 34,085	\$ 37,000	\$ 32,512	\$ 47,000		\$ 14,488	\$ 10,000
519.02310	Health & Wellness program	\$ -	\$ -	\$ 128	\$ 720	\$ 720	\$ 720		\$ -	\$ -
519.02400	Workers Compensation Insurance	\$ 20,568	\$ 14,700	\$ 12,432	\$ 12,432	\$ 12,432	\$ 12,432		\$ -	\$ -
519.02500	Unemployment	\$ -	\$ 1,425	\$ 119	\$ -	\$ -	\$ -		\$ -	\$ -
	PERSONNEL	\$ 248,736	\$ 244,818	\$ 275,371	\$ 286,049	\$ 278,206	\$ 310,033		\$ 31,827	\$ 23,984
									11%	8%
519.03110	Payroll/Sept 125 Svc	\$ 503	\$ 480	\$ 512	\$ 700	\$ 850	\$ 700	Payroll services (ADP; TCP)	\$ (150)	\$ -
519.03120	Medical Exams/Services	\$ 135	\$ 281	\$ 150	\$ 200	\$ 970	\$ 200	For new employees	\$ (770)	\$ -
519.03400	Contract Service	\$ 16,346	\$ 23,170	\$ 26,650	\$ 25,338	\$ 25,338	\$ 25,338	cleaning/janitorial; FY21 add weekends beach bathroom	\$ -	\$ -
519.04000	Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
519.04120	Wireless	\$ 1,050	\$ 1,196	\$ 2,558	\$ 2,004	\$ 2,004	\$ 2,004	Cellphone reimb PW Director + radios for crew	\$ -	\$ -
519.04130	Internet	\$ 420	\$ 315	\$ 420	\$ 450	\$ 450	\$ 450	air card for PW Director's laptop	\$ -	\$ -
519.04600	Contracts -Equipment Maintenance	\$ 4,953	\$ 4,755	\$ 3,500	\$ 5,500	\$ 7,004	\$ 5,500	Fire alarm, generator, pest control, etc.	\$ (1,504)	\$ -
519.04620	Maintenance - Building	\$ 10,364	\$ 8,687	\$ 18,604	\$ 9,000	\$ 15,895	\$ 9,000	All of Town Hall	\$ (6,895)	\$ -
519.04630	Maintenance - Vehicle	\$ 2,977	\$ 5,977	\$ 4,619	\$ 4,100	\$ 6,000	\$ 4,100	Includes tractor & old gate	\$ (1,900)	\$ -
519.04650	Signs	\$ -	\$ 327	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
519.04670	Small Equipment	\$ 1,329	\$ 3,429	\$ 3,530	\$ 800	\$ 1,009	\$ 800	backpack blower; FY2021 radios	\$ (209)	\$ -
519.04680	Maintenance - Equipment	\$ -	\$ 1,440	\$ 4,728	\$ 800	\$ 5,300	\$ 800		\$ (4,500)	\$ -
519.05100	Office Supplies	\$ 1,401	\$ 1,121	\$ 1,217	\$ 1,200	\$ 800	\$ 1,200		\$ 400	\$ -
519.05110	Kitchen Sundries	\$ 1,184	\$ 72	\$ 250	\$ 1,500	\$ 650	\$ 1,500	Water bottles	\$ 850	\$ -
519.05200	Operating Supplies	\$ 5,908	\$ 1,810	\$ 3,367	\$ 4,000	\$ 4,500	\$ 4,000		\$ (500)	\$ -
519.05201	Small Tools	\$ 313	\$ 643	\$ 2,157	\$ 500	\$ 2,400	\$ 500		\$ (1,900)	\$ -
519.05205	Janitorial Supplies	\$ 5,925	\$ 4,244	\$ 2,871	\$ 4,950	\$ 3,600	\$ 4,950	Cleaning supplies; paper towels; toilet paper	\$ 1,350	\$ -
519.05210	Fuel	\$ 2,492	\$ 3,202	\$ 5,915	\$ 6,400	\$ 6,400	\$ 6,400	Includes diesel for tractor	\$ -	\$ -
519.05240	Uniforms	\$ 2,027	\$ 1,054	\$ 3,692	\$ 2,500	\$ 3,300	\$ 2,500	3 employees boots & shirts	\$ (800)	\$ -
519.05410	Education/Training	\$ 299	\$ 299	\$ 299	\$ 350	\$ -	\$ 350	Certification classes APWA/QSHA/Heavy Equip.	\$ 350	\$ -
519.07100	Debt Service - principal	\$ 6,206	\$ 6,504	\$ 6,817	\$ 7,145	\$ 7,145	\$ 3,711	Ford Pickup Truck	\$ (3,434)	\$ (3,434)
519.07200	Debt Service - interest	\$ 1,370	\$ 1,072	\$ 759	\$ 432	\$ 432	\$ 77	Ford Pickup Truck	\$ (355)	\$ (355)
519.08900	Emergency Preparedness	\$ 21,815	\$ 1,811	\$ 1,618	\$ -	\$ 1,809	\$ -	FY20&21 covid-19 costs (grants)	\$ (1,809)	\$ -
519.09000	Miscellaneous	\$ 705	\$ 1,794	\$ 752	\$ 500	\$ 800	\$ 500	fy2021 all holiday decorations - now in legislative	\$ (300)	\$ -
	OPERATING	\$ 87,720	\$ 73,682	\$ 94,984	\$ 78,369	\$ 96,656	\$ 74,580		\$ (22,076)	\$ (3,789)
									-23%	-5%
	TOTAL PUBLIC WORKS	\$ 336,456	\$ 318,499	\$ 370,355	\$ 364,418	\$ 374,862	\$ 384,613		\$ 9,751	\$ 20,195

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
Operating Millage Rate		6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		3%	6%
Dept. 5	POLICE									
521.01100	Salary - Chief	\$ 10,599	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.01200	Salaries - Regular	\$ 64,752	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.01300	Salaries - P/T	\$ 5,270	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.01400	Salaries - O/T	\$ 14,405	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.01410	Salaries - O/T Court Duty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.01450	Salaries - Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.01500	Salaries - Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.01510	Salaries - Field Training Officer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.01530	Salaries - Education Incentive	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.01700	Salaries - Special Duty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.02100	FICA	\$ 7,053	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.02200	FRS	\$ 24,045	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.02300	Employee Insurance	\$ 10,689	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.02310	Health & Wellness program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.02400	Workers Compensation Insurance	\$ 3,450	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.02500	Unemployment	\$ -	\$ 1,719	\$ -	\$ -	\$ -	\$ -	past employees	\$ -	\$ -
	PERSONNEL	\$ 140,862	\$ 1,719	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.03100	Professional Svcs/Consulting	\$ 2,618	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.03110	Payroll/Sect 125 Svc	\$ 238	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.03120	Medical Exams/Drug Screens	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.03400	Contract Svcs - PBSO	\$ 1,511,013	\$ 1,648,378	\$ 1,648,378	\$ 1,697,829	\$ 1,697,829	\$ 1,748,764	FY2024 +3%	\$ 50,935	\$ 50,935
521.03500	Investigation Costs	\$ 206	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.04000	Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.04100	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.04120	Wireless	\$ 527	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.04130	Internet Service	\$ 648	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.04200	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.04300	Electric	\$ 5,165	\$ 5,164	\$ 7,434	\$ 6,000	\$ 7,971	\$ 6,180	FPL - PD bldg + ALPR cameras	\$ (1,791)	\$ 180
521.04320	Natural Gas	\$ 284	\$ 344	\$ 322	\$ 400	\$ 400	\$ 400	previously in Dispatch - FPU for generator	\$ -	\$ -
521.04600	Contracts - Equip. Maintenance	\$ 2,833	\$ 1,221	\$ 866	\$ 3,000	\$ 500	\$ 3,000	cameras; termites; generator	\$ 2,500	\$ -
521.04620	Maintenance - Building	\$ 2,996	\$ 1,326	\$ 897	\$ 3,000	\$ 2,500	\$ 3,000	a/c	\$ 500	\$ -
521.04630	Maintenance - Automobiles	\$ 2,220	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.04631	Maintenance - Other vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.04635	Auto repairs covered by Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.04660	Computer Software/Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.04670	Small Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.04680	Maintenance - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.04700	Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.04900	Community Police	\$ 4,424	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.05100	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.05110	Kitchen Sundries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.05200	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.05205	Janitorial Supplies	\$ 1,978	\$ 1,813	\$ 2,363	\$ 2,200	\$ 2,000	\$ 2,200		\$ 200	\$ -
521.05210	Fuel	\$ 1,671	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.05220	Tires & Vehicle Batteries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.05230	Hardware/Training Equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.05240	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.05250	Ammunition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
	Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
521.05260	Uniform Shoes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.05280	K-9 Costs (food, vet)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.05400	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.05410	Education/Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.05900	Records Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.07100	Debt Service - principal	\$ 29,668	\$ 15,754	\$ 16,511	\$ 17,305	\$ 17,305	\$ 8,954	Fasers 5yr (\$7,344), Cars & Cameras final pmt 12/2023	\$ (8,351)	\$ (8,351)
521.07200	Debt Service - interest	\$ 6,548	\$ 2,595	\$ 1,838	\$ 1,045	\$ 1,045	\$ 221	Cars & Cameras final pmt 12/2023	\$ (824)	\$ (824)
521.08300	Grant expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.08600	Medical/1st Responder/OSHA Supp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.08800	Accreditation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.08900	Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
521.09000	Miscellaneous	\$ 1,974	\$ -	\$ 2,545	\$ -	\$ -	\$ -		\$ -	\$ -
521.09900	Noncapital items-donated funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	OPERATING	\$ 1,575,012	\$ 1,676,595	\$ 1,681,154	\$ 1,730,779	\$ 1,729,550	\$ 1,772,718		\$ 43,168	\$ 41,939
									2%	2%
	TOTAL POLICE	\$ 1,715,874	\$ 1,678,314	\$ 1,681,154	\$ 1,730,779	\$ 1,729,550	\$ 1,772,718		\$ 43,168	\$ 41,939
									2%	2%

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
Operating Millage Rate		6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 6	FIRE									
522.01100	Salary - Chief	\$ 88,425	\$ 90,845	\$ 91,891	\$ 100,900	\$ 98,616	\$ 106,000		\$ 7,384	\$ 5,100
522.01200	Salary - Fire	\$ 165,581	\$ 181,824	\$ 180,941	\$ 191,000	\$ 189,366	\$ 203,400	4 full-time firefighters	\$ 14,034	\$ 12,400
522.01300	Salary - P/T	\$ -	\$ -	\$ 3,194	\$ -	\$ -	\$ -		\$ -	\$ -
522.01400	Salary - O/T	\$ 29,511	\$ 21,981	\$ 33,680	\$ 31,000	\$ 31,000	\$ 25,000	to cover paid time off and training	\$ (6,000)	\$ (6,000)
522.01500	Salary - Longevity	\$ 250	\$ 450	\$ 700	\$ 750	\$ 600	\$ 750		\$ 150	\$ -
522.01510	Salary - O/T Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	training included with OT pay #01400	\$ -	\$ -
522.02100	FICA	\$ 20,399	\$ 21,287	\$ 22,649	\$ 24,760	\$ 24,448	\$ 25,639		\$ 1,191	\$ 879
522.02200	FRS	\$ 70,792	\$ 72,943	\$ 81,214	\$ 90,072	\$ 91,365	\$ 109,494		\$ 18,129	\$ 19,422
522.02300	Employee Insurance	\$ 66,662	\$ 65,857	\$ 64,305	\$ 70,800	\$ 72,180	\$ 82,500		\$ 10,320	\$ 11,700
522.02310	Health & Wellness program	\$ 808	\$ 515	\$ 468	\$ 2,000	\$ -	\$ 2,000		\$ 2,000	\$ -
522.02400	Workers Compensation Insurance	\$ 21,600	\$ 33,014	\$ 17,249	\$ 17,249	\$ 17,249	\$ 18,111		\$ 862	\$ 862
522.02500	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	PERSONNEL	\$ 464,027	\$ 488,717	\$ 496,291	\$ 528,531	\$ 524,824	\$ 572,894		\$ 48,070	\$ 44,363
									9%	8%
522.03100	Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
522.03110	Payroll/ Sect 125 Svc	\$ 993	\$ 846	\$ 865	\$ 1,150	\$ 1,200	\$ 1,150	Payroll services	\$ (50)	\$ -
522.03120	Medical Exams	\$ 382	\$ 350	\$ -	\$ 5,500	\$ 2,500	\$ 5,500	Annual physical f/t (\$800 per); Volunteers (\$400 per)	\$ 3,000	\$ -
522.03125	Prof. Svcs. - Background Checks	\$ 500	\$ 1,300	\$ 400	\$ 1,500	\$ 1,500	\$ 1,500	\$50 each	\$ -	\$ -
522.03430	Volunteer Services	\$ 43,974	\$ 55,831	\$ 57,371	\$ 50,000	\$ 50,000	\$ 50,000	Volunteer firefighters from PBSVFA	\$ -	\$ -
522.03440	Contract Svcs - Medical Director	\$ 18,000	\$ 18,000	\$ 18,000	\$ 20,000	\$ 18,000	\$ 20,000	Medical Director	\$ 2,000	\$ -
522.04000	Travel	\$ 805	\$ -	\$ 945	\$ 1,000	\$ 1,000	\$ 1,000	for ed/training	\$ -	\$ -
522.04100	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	AT&T included with TH	\$ -	\$ -
522.04120	Wireless/Pagers	\$ 3,164	\$ 2,426	\$ 2,661	\$ 2,880	\$ 2,880	\$ 2,880	Cellphone reimb; Verizon shift phone & safety pad	\$ -	\$ -
522.04130	Internet	\$ 993	\$ 255	\$ 311	\$ 500	\$ 500	\$ 500	Comcast	\$ -	\$ -
522.04200	Postage	\$ 145	\$ 103	\$ 276	\$ 100	\$ 200	\$ 100		\$ (100)	\$ -
522.04320	Natural Gas	\$ 776	\$ 905	\$ 792	\$ 950	\$ 950	\$ 950		\$ -	\$ -
522.04330	Hydrant Rental	\$ 13,200	\$ 13,029	\$ 13,200	\$ 13,200	\$ 13,200	\$ 15,900	Riviera Beach Water 22 hydrants	\$ 2,700	\$ 2,700
522.04600	Contracts - Equipment/Maint	\$ 3,147	\$ 5,803	\$ 1,725	\$ 7,500	\$ 7,500	\$ 7,500	SCBA maint; ladder testing; hose testing; copier	\$ -	\$ -
522.04620	Maintenance - Building	\$ 5,567	\$ 3,450	\$ 15,966	\$ 3,500	\$ 6,474	\$ 3,500		\$ (2,974)	\$ -
522.04630	Maintenance - Vehicle	\$ 29,874	\$ 32,736	\$ 22,794	\$ 7,500	\$ 10,000	\$ 7,500	new engine 2yr warranty	\$ (2,500)	\$ -
522.04640	Community Risk Reduction	\$ 324	\$ -	\$ 373	\$ 1,000	\$ 1,000	\$ 1,000		\$ -	\$ -
522.04660	Computer Software/Equipment	\$ 5,014	\$ 4,680	\$ 4,051	\$ 4,500	\$ 5,200	\$ 4,500	safety pad s/w	\$ (700)	\$ -
522.04670	Small Equipment	\$ 2,256	\$ 2,441	\$ 3,951	\$ 2,500	\$ 11,300	\$ 2,500		\$ (8,800)	\$ -
522.04680	Maintenance - Equipment	\$ 1,748	\$ 2,049	\$ 3,494	\$ 2,500	\$ 2,900	\$ 2,500		\$ (400)	\$ -
522.04700	Printing	\$ 405	\$ 280	\$ 76	\$ 300	\$ 300	\$ 300	ID Cards	\$ -	\$ -
522.04800	Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
522.05100	Office Supplies	\$ 134	\$ 227	\$ 324	\$ 500	\$ 500	\$ 500		\$ -	\$ -
522.05110	Kitchen Sundries	\$ 2,393	\$ 2,853	\$ 634	\$ 2,300	\$ 1,000	\$ 2,300		\$ 1,300	\$ -
522.05200	Operating Supplies	\$ 120	\$ 523	\$ 1,695	\$ 3,200	\$ 4,500	\$ 14,750	buy new fire hose \$42K; new quote \$13,750	\$ 10,250	\$ 11,550
522.05205	Janitorial Supplies	\$ 3,594	\$ 3,812	\$ 3,733	\$ 3,000	\$ 3,100	\$ 3,000		\$ (100)	\$ -
522.05210	Fuel	\$ 7,091	\$ 8,393	\$ 11,636	\$ 13,500	\$ 13,500	\$ 13,500	Fuel and diesel	\$ -	\$ -
522.05220	Tires & Batteries	\$ 560	\$ -	\$ 1,082	\$ -	\$ -	\$ -	discontinuing this account - use Maint Vehicle #04630	\$ -	\$ -
522.05240	Uniforms/Protective Gear	\$ 4,614	\$ 11,779	\$ 26,025	\$ 15,000	\$ 15,000	\$ 34,415	uniform \$45K - turnout gear, new quote \$19,415	\$ 19,415	\$ 19,415
522.05400	Dues & Subscriptions	\$ 540	\$ 225	\$ 766	\$ 1,100	\$ 1,100	\$ 1,100		\$ -	\$ -
522.05410	Education/Training	\$ 157	\$ 3,684	\$ 1,104	\$ 6,900	\$ 6,900	\$ 6,900		\$ -	\$ -
522.07100	Debt Service - principal	\$ 18,750	\$ 7,414	\$ 7,771	\$ 27,904	\$ 27,904	\$ 20,081	SCBAs (18-20); '21 Ford; '23 Spartan Pumper	\$ (7,823)	\$ (7,823)
522.07200	Debt Service - interest	\$ 711	\$ 1,222	\$ 865	\$ 4,393	\$ 4,393	\$ 3,997	SCBAs (18-20); '21 Ford; '23 Spartan Pumper	\$ (396)	\$ (396)
522.08200	Contributions to Vol Fire Dept.	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		\$ -	\$ -
522.08500	Medical/1st Responder Supplies	\$ 1,986	\$ 1,973	\$ 2,696	\$ 2,000	\$ 2,000	\$ 2,000		\$ -	\$ -

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
	Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
522.08900	Emergency Preparedness	\$ 6,579	\$ 601	\$ -	\$ -	\$ 750	\$ -	covid costs	\$ (750)	\$ -
522.09000	Miscellaneous	\$ 6,204	\$ 279	\$ 269	\$ 1,200	\$ 360	\$ 1,200	Includes Fire Awards; host FCAPBC lunch	\$ 840	\$ -
522.09900	Noncapital items-donated funds	\$ -	\$ -	\$ 5,257	\$ -	\$ 5,642	\$ -		\$ (5,642)	\$ -
	OPERATING	\$ 185,698	\$ 188,468	\$ 212,107	\$ 208,077	\$ 224,253	\$ 233,523		\$ 9,270	\$ 25,446
									4%	12%
	TOTAL FIRE	\$ 649,726	\$ 677,185	\$ 708,398	\$ 736,608	\$ 749,077	\$ 806,417		\$ 57,340	\$ 69,809
									8%	9%

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
Operating Millage Rate		6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 7	BUILDING/CODE ENFORCEMENT									
524.01200	Salaries - Regular	\$ 43,636	\$ 55,251	\$ 60,868	\$ 67,000	\$ 66,997	\$ 70,347	1 FT - Bldg Clerk; Code Enf; Flood Plain Mgmt; CRS	\$ 3,350	\$ 3,347
524.01500	Salaries - Longevity	\$ -	\$ -	\$ 100	\$ 150	\$ 319	\$ 150		\$ (169)	\$ -
524.02100	FICA	\$ 3,338	\$ 4,227	\$ 4,664	\$ 5,137	\$ 5,150	\$ 5,393		\$ 243	\$ 256
524.02200	FRS	\$ 3,826	\$ 5,627	\$ 6,732	\$ 7,998	\$ 7,579	\$ 9,567		\$ 1,988	\$ 1,569
524.02300	Employee Insurance	\$ 6,312	\$ 9,966	\$ 10,070	\$ 10,700	\$ 11,153	\$ 14,000		\$ 2,847	\$ 3,300
524.02400	Workers Compensation Insurance	\$ -	\$ 539	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000		\$ -	\$ -
524-02310	Health & Wellness	\$ -	\$ -	\$ 150	\$ -	\$ 360	\$ 360		0	\$ 360
		\$ 57,112	\$ 75,609	\$ 84,584	\$ 92,985	\$ 93,558	\$ 101,817		\$ 8,259	\$ 8,832
									9%	9%
524.03100	Prof. Services/ Consulting	\$ 38,181	\$ 25,865	\$ 22,701	\$ 10,000	\$ 30,000	\$ 10,000	Town Engineer, CRS (\$5,600)	\$ (20,000)	\$ -
524.03101	Contract Building Officials	\$ 73,450	\$ 83,786	\$ 100,880	\$ 90,000	\$ 100,000	\$ 90,000	Diversified Bldg Dept (\$66k); So Central Planning (\$3k)	\$ (10,000)	\$ -
524.03102	Code Enforcement Services	\$ 11,048	\$ -	\$ -	\$ -	\$ -	\$ -	in-house 12/19	\$ -	\$ -
524.03104	Prof. Services/ Zoning Official	\$ 13,630	\$ 28,705	\$ 4,959	\$ 10,000	\$ 3,000	\$ 10,000	Schmidt Nichols	\$ 7,000	\$ -
407.00000	Legal Svcs.-Special Master	\$ 1,223	\$ 2,350	\$ 407	\$ 2,000	\$ 2,450	\$ 2,000	increase due to tickets; 2 hours per month	\$ (450)	\$ -
524.03110	Payroll/ Sect 125 Services	\$ 104	\$ 160	\$ 169	\$ 175	\$ 250	\$ 175		\$ (75)	\$ -
524.03130	Prof. Svcs. - Fire Inspections	\$ 5,415	\$ 5,065	\$ 9,300	\$ 5,540	\$ 5,540	\$ 5,540	Contract with PBC-pass through cost	\$ -	\$ -
524.03300	Reimb Dev. Costs (Variance/Site Plan Hearings)	\$ 355	\$ 3,874	\$ 50,844	\$ 30,000	\$ 43,015	\$ 30,000	Offset by revenue #34920 & 34930	\$ (13,015)	\$ -
524-03310	Reimb Code Compliance Costs	\$ 18,880	\$ 14,385	\$ 958	\$ -	\$ -	\$ -	FY2020 demo 118 cascade; FY2021 demo 124 cascade	\$ -	\$ -
524.04000	Travel	\$ 135	\$ -	\$ 773	\$ 1,200	\$ 2,600	\$ 1,200	travel for conferences	\$ (1,400)	\$ -
524-04120	Wireless service			\$ 360	\$ -	\$ 360	\$ 360			
524.04200	Postage	\$ 404	\$ 415	\$ 926	\$ 450	\$ 1,750	\$ 450		\$ (1,300)	\$ -
524.04600	Contracts - Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
524.04630	Maintenance - vehicle	\$ 239	\$ 230	\$ 910	\$ 200	\$ 200	\$ 200		\$ -	\$ -
524.04650	Signs - Reimb'd ("for sale/rent")	\$ -	\$ 1,200	\$ 803	\$ 200	\$ 200	\$ 200		\$ -	\$ -
524.04670	Small Equipment	\$ -	\$ 338	\$ 137	\$ 200	\$ 200	\$ 200		\$ -	\$ -
524.04680	Maintenance - equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,300	\$ -		\$ (1,300)	\$ -
524.04700	Printing	\$ 151	\$ 273	\$ 290	\$ 300	\$ 200	\$ 300		\$ 100	\$ -
524.04900	Legal Advertising	\$ 2,470	\$ 3,111	\$ 643	\$ 2,500	\$ 4,000	\$ 2,500	Ads for P&Z / Variances	\$ (1,500)	\$ -
524.04912	Building Surcharge Fees	\$ 4,087	\$ 3,910	\$ 11,429	\$ 3,000	\$ 4,500	\$ 3,000	Offset by revenue #32210	\$ (1,500)	\$ -
524.05100	Office Supplies	\$ -	\$ 597	\$ 215	\$ 300	\$ 800	\$ 300		\$ (500)	\$ -
524.05400	Dues & subscriptions	\$ 1,060	\$ 1,050	\$ 1,080	\$ 1,130	\$ 1,130	\$ 1,130	Intergov'l Coordination Program (comp plan coord); FACE; FMA	\$ -	\$ -
524.05410	Education/Training	\$ 450	\$ 325	\$ 627	\$ 1,125	\$ 1,125	\$ 1,125	Floodplain mgrs conf; code enf conf; floodplain mgr training	\$ -	\$ -
524.05900	Records management	\$ 8,662	\$ 8,033	\$ 612	\$ 500	\$ -	\$ 500	Lot scanning	\$ 500	\$ -
524.07100	Debt Service Principal	\$ -	\$ 7,926	\$ 8,307	\$ 8,706	\$ 8,706	\$ 4,505	Ford Interceptor - code enforcement	\$ (4,201)	\$ (4,201)
524.07200	Debt Service Interest	\$ -	\$ 1,306	\$ 925	\$ 526	\$ 526	\$ 111	Ford Interceptor - code enforcement	\$ (415)	\$ (415)
524.90000	Miscellaneous	\$ -	\$ -	\$ 191	\$ 500	\$ 500	\$ 500		\$ -	\$ -
	OPERATING	\$ 179,943	\$ 192,903	\$ 218,446	\$ 168,552	\$ 212,352	\$ 164,296		\$ (48,056)	\$ (4,616)
									-23%	-3%
	TOTAL BLDG/CODE ENFMT	\$ 237,055	\$ 268,512	\$ 303,030	\$ 261,537	\$ 305,910	\$ 266,112		\$ (39,798)	\$ 4,215
									-13%	2%

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
	Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 8	EMERGENCY DISASTER									
			covid	covid						
525.01200	Salaries - Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
525.01400	Salaries - O/T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
525.02100	FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
525.02200	FRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
525.03400	Contractual Services	\$ -	\$ 769	\$ -	\$ -	\$ 113,452	\$ -	Hurricane Nicole costs- FEMA awared & obligated	\$ (113,452)	\$ -
525.04680	Maintenance - Equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,109	\$ -	Hurricane Nicole costs- FEMA awared & obligated	\$ (1,109)	\$ -
525.05200	Operating Supplies	\$ -	\$ 3,722	\$ -	\$ -	\$ 5,937	\$ -	Hurricane Nicole costs- FEMA awared & obligated	\$ (5,937)	\$ -
525.09000	Miscellaneous Expenses	\$ -	\$ 2,937	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
				\$ -						
	TOTAL EMERGENCY DISASTER	\$ -	\$ 7,428	\$ -	\$ -	\$ 120,498	\$ -		\$ (120,498)	\$ -

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
Operating Millage Rate		6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 9	SOLID WASTE									
534.03400	Contractual Services	\$ 187,418	\$ 193,023	\$ 198,673	\$ 231,525	\$ 231,525	\$ 243,101	Waste Mgmt; 5yr renewal with 5% incr max	\$ 11,576	\$ 11,576
534.05000	Governmental Disposal	\$ 9,616	\$ 9,546	\$ 9,546	\$ 10,000	\$ 9,895	\$ 10,000	Solid Waste Authority - annual assessment	\$ 105	\$ -
534.09000	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	OPERATING	\$ 197,034	\$ 202,569	\$ 208,219	\$ 241,525	\$ 241,420	\$ 253,101	5%	\$ 11,681	\$ 11,576
									5%	5%
	TOTAL SOLID WASTE	\$ 197,034	\$ 202,569	\$ 208,219	\$ 241,525	\$ 241,420	\$ 253,101	5%	\$ 11,681	\$ 11,576
									5%	5%

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
Operating Millage Rate		6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 10	911 DISPATCH									
								Now contracted with PBSO		
526.01200	Salaries - Regular	\$ 25,724	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.01300	Salaries - P/T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.01400	Salaries - O/T	\$ 7,572	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.01410	Salaries - O/T Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.01500	Salaries - Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.01550	Salaries - TAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.02100	FICA	\$ 2,460	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.02200	FRS	\$ 3,774	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.02300	Employee Insurance	\$ 5,779	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.02310	Health & Wellness program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.02400	Workers Compensation Insurance	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.02500	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	PERSONNEL	\$ 45,375	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.03100	Professional Services/Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.03110	Payroll/Sect 125 Svc	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.03120	Medical Exams/Drug Screen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.04000	Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.04320	Natural Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.04400	Rental/Lease Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.04600	Contracts - Equip. Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.04660	Computer Software/Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.04670	Small Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.04800	Maintenance - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.04700	Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.05100	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.05200	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.05240	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.05400	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.05410	Education/Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
526.09000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	OPERATING	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	TOTAL 911 DISPATCH	\$ 45,476	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
	Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 11	LEGISLATIVE									
511.02310	Health & Wellness	\$ 120	\$ -	\$ -	\$ 360	\$ -	\$ 360	\$30/mo for one commissioner; no one using	\$ 360	\$ -
511.04000	Travel Expense	\$ -	\$ -	\$ 38	\$ 1,000	\$ -	\$ 1,000	Associated with education/training/conferences	\$ 1,000	\$ -
511.04120	Wireless/Pagers	\$ 219	\$ 255	\$ 311	\$ 275	\$ 275	\$ 275	Mayor office cable/internet	\$ -	\$ -
511.04150	Online Meeting Access	\$ -	\$ 40	\$ 618	\$ 625	\$ 625	\$ 625	Webex for meetings; Constant Contact for newsletters	\$ -	\$ -
511.04670	Small Equipment	\$ -	\$ 200	\$ 1,768	\$ 250	\$ 250	\$ 250		\$ -	\$ -
511.04700	Printing	\$ 291	\$ -	\$ -	\$ 100	\$ 100	\$ 100	Letterhead, Business Cards, etc.	\$ -	\$ -
511.04910	Elections	\$ 747	\$ 1,637	\$ 932	\$ 10,750	\$ 12,274	\$ 1,000	Town election coincides with federal election	\$ (11,274)	\$ (9,750)
511.04911	Inspector General Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
511.05400	Publications/Memberships	\$ 1,983	\$ 4,002	\$ 1,136	\$ 3,000	\$ 3,000	\$ 3,000	PBC & Florida League (\$1700), Chamber (\$600)	\$ -	\$ -
511.05410	Education/Training	\$ -	\$ 125	\$ -	\$ 1,000	\$ 100	\$ 1,000	FLC conference \$550	\$ 900	\$ -
511.08900	Emergency Preparedness	\$ 9,385	\$ 602	\$ -	\$ -	\$ -	\$ -	covid-19 costs reimbursed by grants FY2020	\$ -	\$ -
511.09000	Miscellaneous	\$ 5,741	\$ 798	\$ 4,400	\$ 2,000	\$ 1,000	\$ 2,000		\$ 1,000	\$ -
511.09100	Volunteer/Staff Holiday Party	\$ 2,178	\$ -	\$ -	\$ 1,500	\$ 1,264	\$ 1,500	Mayor consideration for volunteer appreciation	\$ 236	\$ -
511.09200	St. Patrick's Day Parade	\$ -	\$ -	\$ 3,279	\$ 6,353	\$ 4,511	\$ 6,353	unspent donations for Parade (restircted FB)	\$ 1,842	\$ -
511.09300	Holiday Decorations	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,533	\$ 2,000	new tree, rent snow machine, ornaments, star	\$ (533)	\$ -
511.09400	Youth Council	\$ -	\$ -	\$ -	\$ 1,000	\$ 456	\$ 1,000	Halloween, St. Patricks, Easter	\$ 544	\$ -
	OPERATING	\$ 20,664	\$ 7,660	\$ 12,481	\$ 30,213	\$ 26,388	\$ 20,463		\$ (5,925)	\$ (9,750)
									-22%	-32%
	TOTAL LEGISLATIVE	\$ 20,664	\$ 7,660	\$ 12,481	\$ 30,213	\$ 26,388	\$ 20,463		\$ (5,925)	\$ (9,750)
									-22%	-32%

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
Operating Millage Rate		6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 12	STREETS/STORM DRAINS									
541.03100	Professional Services/Consulting	\$ 7,101	\$ 2,253	\$ 3,200	\$ 38,500	\$ 20,260	\$ 5,000	NPDES MS4 permit (\$5k)	\$ (15,260)	\$ (33,500)
541.04000	Travel Expense	\$ -	\$ -	\$ 488	\$ -	\$ -	\$ -		\$ -	\$ -
541.04300	Electric - Street Lighting	\$ 7,790	\$ 8,260	\$ 7,943	\$ 9,000	\$ 9,000	\$ 9,270	FPL 3%	\$ 270	\$ 270
541.04610	Road Maintenance	\$ 2,515	\$ 2,300	\$ 800	\$ 3,000	\$ 3,500	\$ 3,000		\$ (500)	\$ -
541.04611	Maintenance - Street Light	\$ 698	\$ 4,205	\$ 3,046	\$ 2,500	\$ 7,000	\$ 2,500	To replace globes & hardware	\$ (4,500)	\$ -
541.04650	Signs	\$ 7,102	\$ 4,084	\$ 3,122	\$ 1,500	\$ 8,100	\$ 1,500		\$ (6,600)	\$ -
541.05310	Materials	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	Balustrades and street markers (paint)	\$ -	\$ -
541.05320	Storm Drains Maintenance	\$ 8,341	\$ 3,529	\$ 9,440	\$ 6,900	\$ 7,900	\$ 6,900	Truck svc & lab tests; storm grate skirts; grates & basins	\$ (1,000)	\$ -
541.05400	Dues & Subscriptions	\$ 600	\$ 1,100	\$ 1,100	\$ 660	\$ 660	\$ 660	NPDES Interlocal	\$ -	\$ -
541.05410	Education/Training	\$ 500	\$ -	\$ 876	\$ 600	\$ -	\$ 600	Level I & II Stormwater operator	\$ 600	\$ -
	OPERATING	\$ 34,648	\$ 25,731	\$ 30,015	\$ 63,160	\$ 56,920	\$ 29,930		\$ (26,990)	\$ (33,230)
	TOTAL STREETS/STORM DRAINS	\$ 34,648	\$ 25,731	\$ 30,015	\$ 63,160	\$ 56,920	\$ 29,930		\$ (26,990)	\$ (33,230)
									-47%	-53%

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
Operating Millage Rate		6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 13	PARKS/PARKWAY									
572.03400	Contract Lawn Service	\$ 79,449	\$ 84,576	\$ 87,113	\$ 89,726	\$ 94,427	\$ 103,452	Foliage contract (12/22-12/25)	\$ 9,025	\$ 13,726
572.03410	Contract - Tree Trim/Removal	\$ 15,200	\$ 8,800	\$ 37,107	\$ 44,453	\$ 26,000	\$ 30,000	2 coconut trims	\$ 4,000	\$ (14,453)
572.03420	Contract Service - Miscellaneous	\$ 4,316	\$ 2,856	\$ 1,547	\$ 4,000	\$ 10,992	\$ 4,000	Fertilizer/Pesticide,seagrape trim	\$ (6,992)	\$ -
572.04310	Water	\$ 5,192	\$ 9,098	\$ 12,350	\$ 11,000	\$ 11,000	\$ 13,500	Riviera Bch Water-Parkway;Inlet Pk; Beach Pk; showers	\$ 2,500	\$ 2,500
572.04610	Maintenance - Grounds	\$ 9,508	\$ 15,024	\$ 8,512	\$ 4,000	\$ 6,919	\$ 4,000	flag poles certified (\$1,745); fountain; dog bag boxes	\$ (2,919)	\$ -
572.04611	Maintenance - Irrigation	\$ 4,481	\$ 3,934	\$ 6,337	\$ 4,000	\$ 1,000	\$ 4,000	Materials only - maintained in-house by PW	\$ 3,000	\$ -
572.04612	Maintenance - Replace Trees/Shrubs	\$ 714	\$ 12,905	\$ 235	\$ 4,000	\$ 14,777	\$ 6,000	Environmental Committee	\$ (8,777)	\$ 2,000
572.04613	Maintenance - Bench	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500		\$ -	\$ -
572.04614	Maintenance - Dog Litter Bags	\$ 4,996	\$ 4,284	\$ 6,257	\$ 5,200	\$ 5,200	\$ 5,200	\$130 / 2500bags; budgeting 100,000 bags	\$ -	\$ -
572.04650	Signs	\$ 3,150	\$ 178	\$ 346	\$ 300	\$ 300	\$ 300		\$ -	\$ -
572.04670	Small Equipment	\$ -	\$ -	\$ 9,233	\$ 500	\$ 500	\$ 500		\$ -	\$ -
572.04680	Maintenance - Equipment	\$ 137	\$ -	\$ -	\$ 300	\$ 300	\$ 300		\$ -	\$ -
572.05200	Operating Supplies - Mulch, misc	\$ 234	\$ -	\$ 833	\$ 4,000	\$ 4,000	\$ 4,000	Mulch/sod/drainage rock	\$ -	\$ -
572.09000	Miscellaneous	\$ -	\$ -	\$ -	\$ 50	\$ 2,800	\$ 50		\$ (2,750)	\$ -
	OPERATING	\$ 127,376	\$ 141,656	\$ 169,870	\$ 172,029	\$ 178,715	\$ 175,802		\$ (2,913)	\$ 3,773
									-2%	2%
	TOTAL PARKS/PARKWAY	\$ 127,376	\$ 141,656	\$ 169,870	\$ 172,029	\$ 178,715	\$ 175,802		\$ (2,913)	\$ 3,773
									-2%	2%

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
Operating Millage Rate		6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 14	BEACH									
575.01300	Salaries - P/T	\$ 61,389	\$ 73,713	\$ 76,428	\$ 82,084	\$ 82,382	\$ 86,109		\$ 3,727	\$ 4,025
575.01400	Salaries - O/T	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500		\$ 500	\$ -
575.02100	FICA	\$ 4,696	\$ 5,639	\$ 5,847	\$ 6,318	\$ 6,302	\$ 6,626		\$ 324	\$ 308
575.02400	Workers Compensation Insurance	\$ 4,700	\$ 6,876	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200		\$ -	\$ -
575.02500	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	PERSONNEL	\$ 70,785	\$ 86,228	\$ 85,475	\$ 92,102	\$ 91,884	\$ 96,435		\$ 4,551	\$ 4,333
									5%	5%
575.03110	Payroll/Sect 125 Svc	\$ 1,021	\$ 904	\$ 1,000	\$ 1,300	\$ 1,750	\$ 1,300	Payroll services	\$ (450)	\$ -
575.03400	Contract Svcs - Beach Cleaning	\$ 3,850	\$ -	\$ -	\$ -	\$ -	\$ -	included with cabana/chair services	\$ -	\$ -
575.43100	Water	\$ 4,510	\$ 2,657	\$ 1,414	\$ 1,200	\$ 1,200	\$ 1,500	RB Water - beach access shower - restricted hoe bib	\$ 300	\$ 300
575.04600	Buoy/Equip/Maintenance	\$ 1,240	\$ -	\$ -	\$ 1,350	\$ 1,350	\$ 1,350	Repair/replace lines	\$ -	\$ -
575.04610	Grounds Maintenance	\$ 9,102	\$ 1,051	\$ 542	\$ 3,000	\$ 3,000	\$ 3,000	Tiki, boardwalk, irrigation repairs	\$ -	\$ -
575.04620	Building Maintenance	\$ 1,206	\$ 1,697	\$ 2,797	\$ 2,000	\$ 7,000	\$ 2,000	bathrooms & lifeguard tower	\$ (5,000)	\$ -
575.04630	Vehicle Maintenance	\$ 1,582	\$ 453	\$ -	\$ 500	\$ 500	\$ 500	for Beach vehicle	\$ -	\$ -
575.04640	Signs	\$ 2,552	\$ 933	\$ 1,377	\$ 200	\$ 200	\$ 200		\$ -	\$ -
575.04670	Small Equipment	\$ 213	\$ -	\$ 10,120	\$ 100	\$ 300	\$ 100	concrete trash cans FY2022	\$ (200)	\$ -
575.04680	Equipment Maintenance	\$ -	\$ 39	\$ -	\$ 200	\$ 200	\$ 200	Repairs to lifeguard equipment	\$ -	\$ -
575.04700	Printing	\$ 422	\$ 437	\$ -	\$ 600	\$ 600	\$ 600	Beach parking stickers	\$ -	\$ -
575.05200	Operating Supplies	\$ -	\$ -	\$ 590	\$ 300	\$ 300	\$ 300		\$ -	\$ -
575.05205	Janitorial Supplies	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	previously recorded with community center	\$ 3,000	\$ -
575.05210	Fuel	\$ 8	\$ -	\$ -	\$ 500	\$ 500	\$ 500	Gas for beach vehicle	\$ -	\$ -
575.05240	Uniforms	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ 600	Lifeguards	\$ -	\$ -
575.09000	Miscellaneous	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 50		\$ -	\$ -
	OPERATING	\$ 25,704	\$ 8,170	\$ 17,840	\$ 14,900	\$ 17,550	\$ 15,200		\$ (2,350)	\$ 300
									-13%	2%
	TOTAL BEACH	\$ 96,490	\$ 94,398	\$ 103,315	\$ 107,002	\$ 109,434	\$ 111,635		\$ 2,201	\$ 4,633
									2%	4%

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
Operating Millage Rate		6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 15	SEWER SERVICE									
								<i>Dept funded entirely by sewer service fees</i>		
535.04000	Travel	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	for ed/training	\$ 100	\$ -
535.04300	Electrical	\$ 2,366	\$ 3,533	\$ 3,032	\$ 4,000	\$ 4,500	\$ 4,120	FPL 3% - liftstations	\$ (380)	\$ 120
535.04310	Water	\$ 853	\$ 865	\$ 823	\$ 825	\$ 825	\$ 1,000	Riviera Beach Water - liftstations	\$ 175	\$ 175
535.04320	Natural Gas	\$ 517	\$ 589	\$ 541	\$ 700	\$ 1,750	\$ 700	FPU - for generators at liftstations	\$ (1,050)	\$ -
535.04600	Contracts: Equip/Maintenance	\$ 3,077	\$ 3,754	\$ 3,577	\$ 4,500	\$ 3,900	\$ 4,500	Alarm phone service, generator	\$ 600	\$ -
535.04680	Maintenance - Equipment	\$ 19,960	\$ 25,191	\$ 21,866	\$ 31,500	\$ 31,500	\$ 31,500	rodent cntl; ck valve maint; clear lines 2 streets:flow met	\$ -	\$ -
535.05410	Education/Training	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ 900	wastewater class (3) -pumps & control panels	\$ 900	\$ -
	OPERATING	\$ 26,773	\$ 33,932	\$ 29,839	\$ 42,525	\$ 42,475	\$ 42,820		\$ 345	\$ 295
									1%	1%
	TOTAL SEWER SERVICE	\$ 26,773	\$ 33,932	\$ 29,839	\$ 42,525	\$ 42,475	\$ 42,820		\$ 345	\$ 295
									1%	1%

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
	Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 17	Contingencies									
581.00000	Contingencies	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ 85,000		\$ 85,000	\$ -
	TOTAL CONTINGENCIES	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ 85,000		\$ 85,000	\$ -

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
	Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 19	DEBT SERVICE									
								Final payment will be 10/1/35		
519.07100	Debt Service Principal	\$ 140,527	\$ 288,561	\$ 299,069	\$ 309,875	\$ 309,875	\$ 321,067	Underground Utilities	\$ 11,192	\$ 11,192
519.07200	Debt Service Interest	\$ 214,800	\$ 207,294	\$ 196,786	\$ 185,980	\$ 185,980	\$ 174,787	Underground Utilities	\$ (11,193)	\$ (11,193)
	TOTAL DEBT SERVICE	\$ 355,327	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855		\$ (0)	\$ (0)
									0%	0%

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
	Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 20	Emergency Medical Service									
526.03400	Contract Service	\$ 331,653	\$ 341,603	\$ 351,851	\$ 369,444	\$ 459,654	\$ 750,000	contract w RB expired July 2023, \$750K, July 1 - Sept 30/23	\$ 290,346	\$ 380,556
	OPERATING	\$ 331,653	\$ 341,603	\$ 351,851	\$ 369,444	\$ 459,654	\$ 750,000		\$ 290,346	\$ 380,556
									63%	103%
	TOTAL EMS	\$ 331,653	\$ 341,603	\$ 351,851	\$ 369,444	\$ 459,654	\$ 750,000		\$ 290,346	\$ 380,556
									63%	103%

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
Operating Millage Rate		6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 21	Community Center									
572.03400	Contract Svcs - Cleaning Service	\$ 2,970	\$ 175	\$ 4,475	\$ 4,000	\$ 3,000	\$ 4,000	Cleaning service after events; offset by fees from renters	\$ 1,000	\$ -
572.04100	Telephone	\$ 3,452	\$ 3,261	\$ 3,486	\$ 3,500	\$ 3,600	\$ 3,500	AT&T for fire alarm, elevator, and regular phone	\$ (100)	\$ -
572-04130	Internet			\$ 420		\$ 175				
572.04300	Electric	\$ 7,416	\$ 6,964	\$ 8,334	\$ 10,000	\$ 10,000	\$ 10,300	FPL	\$ 300	\$ 300
572.04310	Water	\$ 6,531	\$ 6,545	\$ 6,531	\$ 8,150	\$ 8,150	\$ 10,000	Riviera Beach Water	\$ 1,850	\$ 1,850
572.04600	Contracts:Equip/Maintenance	\$ 7,868	\$ 7,078	\$ 8,406	\$ 7,500	\$ 7,500	\$ 7,500	Elevator, pest control, alarm monitoring/testing	\$ -	\$ -
572.04610	Grounds Maintenance	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200		\$ -	\$ -
572.04620	Building Maintenance	\$ 15,383	\$ 28,229	\$ 41,329	\$ 24,000	\$ 27,000	\$ 17,000	bld maint, + \$6K, stucco, balcony, AC 1st floor	\$ (10,000)	\$ (7,000)
572.04640	Signs	\$ 287	\$ -	\$ 1,980	\$ 250	\$ 250	\$ 250		\$ -	\$ -
572.04670	Small Equipment	\$ -	\$ -	\$ -	\$ 500	\$ 7,583	\$ 500		\$ (7,083)	\$ -
572.04680	Equipment Maintenance	\$ 2,971	\$ -	\$ 601	\$ 2,500	\$ 2,500	\$ 2,500		\$ -	\$ -
572.05202	Furniture, Fixture, & Equipment	\$ -	\$ -	\$ -	\$ 3,155	\$ 7,673	\$ 17,500	5 sets roll down shades	\$ 9,827	\$ 14,345
575.05205	Janitorial Supplies	\$ 5,973	\$ 1,747	\$ 7,715	\$ 5,000	\$ 5,000	\$ 5,000	Cleaning supplies; paper towels; toilet paper	\$ -	\$ -
572.05210	Propane	\$ -	\$ -	\$ 359	\$ 1,200	\$ 600	\$ 1,200	Grill - gas (\$400) 2 tanks (\$715)	\$ 600	\$ -
572.09000	Miscellaneous	\$ 75	\$ 75	\$ 75	\$ 150	\$ 150	\$ 150		\$ -	\$ -
572.09900	Items purchased with donations	\$ -	\$ -	\$ 2,966	\$ -	\$ -	\$ -		\$ -	\$ -
	OPERATING	\$ 52,926	\$ 54,073	\$ 86,676	\$ 70,105	\$ 83,381	\$ 79,600		\$ (3,606)	\$ 9,495
									-4%	14%
	TOTAL COMMUNITY CENTER	\$ 52,926	\$ 54,073	\$ 86,676	\$ 70,105	\$ 83,381	\$ 79,600		\$ (3,606)	\$ 9,495
									-4%	14%

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
	Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 22	Risk Management									
519.04500	Insurance	\$ 139,161	\$ 123,829	\$ 109,922	\$ 116,000	\$ 116,000	\$ 170,000	General liability; Auto; Property \$42 to \$77; Flood; Bonds	\$ 54,000	\$ 54,000
519.09000	Miscellaneous	\$ -	\$ -	\$ 1,480	\$ -	\$ -	\$ -		\$ -	\$ -
	OPERATING	\$ 139,161	\$ 123,829	\$ 111,402	\$ 116,000	\$ 116,000	\$ 170,000		\$ 54,000	\$ 54,000
	TOTAL RISK MANAGEMENT	\$ 139,161	\$ 123,829	\$ 111,402	\$ 116,000	\$ 116,000	\$ 170,000		\$ 54,000	\$ 54,000
									47%	47%
									47%	47%

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Budget	Projected	Budget	Comments	Variance	Variance
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024		P2023 to	B2023 to
	Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		B2024	B2024
Dept. 23	Capitla									
	TOTAL CAPITAL - GENERAL FUND	\$ 233,251	\$ 211,365	\$ 584,715	\$ 2,153,000	\$ 2,277,850	\$ 118,300	See Capital Plan, ATV quote increase \$3,300	\$ (2,159,550)	\$ (2,034,700)
									-95%	-95%
	Total for all Expenditures	\$ 5,183,461	\$ 5,288,460	\$ 5,788,213	\$ 7,589,708	\$ 8,084,497	\$ 6,568,200		\$ (1,516,121)	\$ (1,021,868)
									-19%	-13%
	Revenue over(under) expenditures	\$ 78,979	\$ 720,705	\$ 866,783	\$ -	\$ (1,870,586)	\$ (0)		\$ 1,870,586	\$ (0)
EXPENDITURES BY TYPE								Percent of total budget		
	PERSONNEL	\$ 1,372,302	\$ 1,273,347	\$ 1,271,286	\$ 1,312,885	\$ 1,304,808	\$ 1,623,750	25%	\$ 318,942	\$ 310,865
	OPERATING	\$ 3,159,328	\$ 3,264,101	\$ 3,392,566	\$ 3,475,512	\$ 3,938,528	\$ 4,203,640	64%	\$ 265,112	\$ 728,128
	CAPITAL	\$ 233,251	\$ 211,365	\$ 584,715	\$ 2,153,000	\$ 2,277,850	\$ 118,300	2%	\$ (2,159,550)	\$ (2,034,700)
	DEBT SERVICE	\$ 418,580	\$ 539,647	\$ 539,647	\$ 563,311	\$ 563,311	\$ 537,511	8%	\$ (25,800)	\$ (25,800)
	CONTINGENCIES	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ 85,000	1%	\$ 85,000	\$ -
	TOTAL	\$ 5,183,461	\$ 5,288,460	\$ 5,788,213	\$ 7,589,708	\$ 8,084,497	\$ 6,568,200		\$ (1,516,296)	\$ (1,021,508)

Town of Palm Beach Shores
Capital Plan - Revised
FY2024

Description	Inventory	Est. Life	Funding	Requested	Recommended
Administration:					
total Administration				\$ -	\$ -
Public Works					
TH Flat Roof - 1st Floor				\$ 27,000	\$ 27,000
total Public Works				\$ 27,000	\$ 27,000
Fire:					
total Fire				\$ -	\$ -
Streets & Storm Drains					
Outfall Tidal Valve-Lake & Takoma	new		Revenue	\$ 80,000	\$ 80,000
total Streets & Storm Drains				\$ 80,000	\$ 80,000
Parks:					
				\$ -	\$ -
Beach:					
Honda ATV	new	3 years	Revenue	\$ 11,300	\$ 11,300
total Beach				\$ 11,300	\$ 11,300
Liftstations:					
total Liftstation				\$ -	\$ -
Community Center:					
total Community Center				\$ -	\$ -
TOTAL				\$ 118,300	\$ 118,300

By Funding Source:

Revenue	\$	118,300
Donations	\$	-
Sewer Service Fees	\$	-
Hurricane\$	\$	-
Sales Tax	\$	-
Total	\$	118,300

**Town of Palm Beach Shores
Fund Balance Analysis**

	FY2022 Actual	FY2023 Projected	FY2024 Projected
Revised Budget	\$ 6,138,456	\$ 6,254,028	\$ 6,587,394
Total Fund Balance, beginning of year	\$ 3,394,926	\$ 4,261,708	\$ 2,388,322
Revenue (annual)	\$ 6,655,000	6,213,911	6,587,394
Expenditures (annual)	\$ (5,788,218)	(8,087,297)	(6,568,200)
Total Fund Balance, end of year	\$ 4,261,708 69%	\$ 2,388,322 38%	\$ 2,407,516 37%
	<i>% of budget</i>	<i>% of budget</i>	<i>% of budget</i>
<u>Nonspendable Fund Balance</u>			
<i>These funds have been spent, but the expense has not been incurred.</i>			
Prepaid & Inventory	\$ 48,328	\$ 48,300	\$ 48,300
Items paid in advance			
<u>Restricted Fund Balance:</u>			
<i>Restrictions are placed on funds by an outside source, like a donor.</i>			
Infrastructure (Roads)	\$ 507,825	\$ -	\$ -
Unspent Sales Tax funds			
Public Safety	\$ 51,641	\$ 45,289	\$ 45,289
Fire Dept Donations			
Community Center	\$ 201,016	\$ -	\$ -
Frick Bequest - Community Center Capital			
<u>Assigned Fund Balance:</u>			
<i>Assignments are at the discretion of the Town Commission.</i>			
Sewer Service	\$ 58,309	\$ 25,260	\$ 25,260
Unspent sewer service fees			
Underground Debt Service	\$ 139,756	\$ 177,256	\$ 244,855
Hurricane funds	\$ 125,218	\$ -	\$ -
Roads Project	\$ 632,077	\$ -	\$ -
Savings from American Rescue Plan Act			
Compensated absences	\$ 21,000	\$ 21,000	\$ 21,000
Unassigned Fund Balance, end of year	\$ 2,476,538 40%	\$ 2,071,217 33%	\$ 2,022,812 31%
	<i>% of budget</i>	<i>% of budget</i>	<i>% of budget</i>

The projections do not include anticipated reimbursements from FEMA regarding Hurrigan Nicole