

Monday, July 19, 2021
7:00 pm



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

**TOWN COMMISSION
WORKSHOP AGENDA**

Mayor Alan Fiers
Vice Mayor Scott McCranels

Commissioner Tracy Larcher
Commissioner Janet Kortenhous
Commissioner Brian Tyler

Keith Davis, Town Attorney
Town Administrator Wendy Wells
Town Clerk Evyonne Browning

PLEASE NOTE:

**THIS MEETING MAY BE CONDUCTED USING
COMMUNICATION MEDIA TECHNOLOGY**

Meeting link:

<https://townofpalmbeachshores.my.webex.com/townofpalmbeachshores.my/j.php?MTID=m2b0efc33d7c302866f066fb328585bf2>

Meeting number: 132 776 8470

Password: 1112

Join by phone: +1-408-418-9388 United States Toll **Access code:** 132 776 8470

1. **CALL TO ORDER**
 - a. Pledge of Allegiance
 - b. Roll Call
2. **BUDGET WORKSHOP #1**
3. **PRESENTATIONS AND/OR DISCUSSIONS:**
 - a. Golf Carts
 - b. Beach Cabanas
 - c. Insurance for civic groups at the Community Center
 - d. Community Center Committee recommendation
 - e. Community Center use for religious services
 - f. Dredging of the east channel between the Inlet and Blue Heron Bridge
 - g. Draft Ordinance O-4-21 (Elections)
4. **PUBLIC COMMENTS**
5. **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.



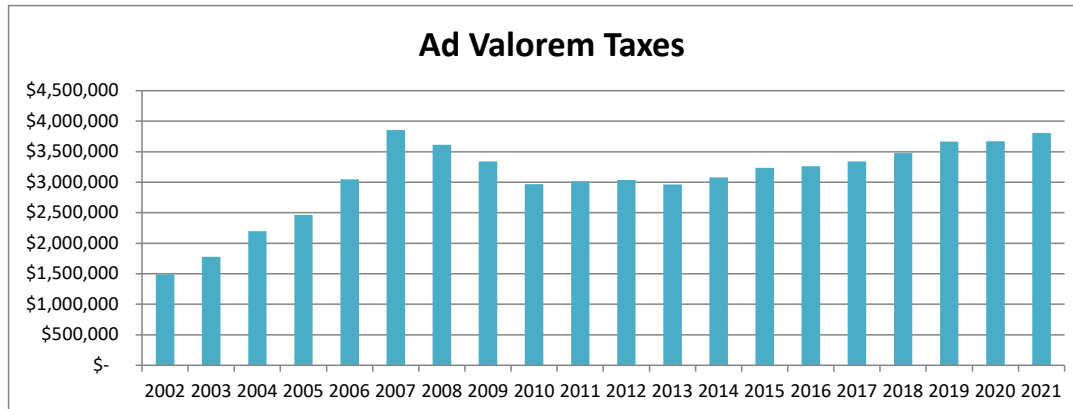
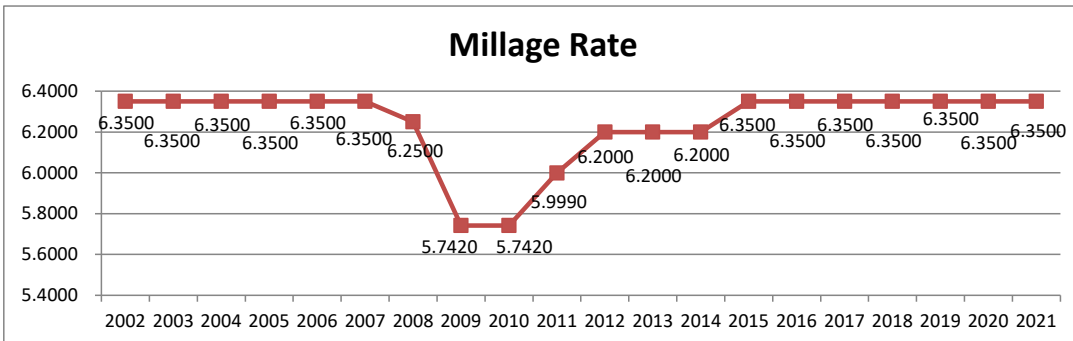
Town of Palm Beach Shores
Commission Workshop
July 19, 2021

Budget Workshop #1

- Statistics
- Fund Balance Analysis
- Revenue Budget
- Capital Plan
- Debt Service
- Overview of Operating Budget (specifics at Budget Workshop #2)
- Millage Rate Options
- Remaining Budget Schedule

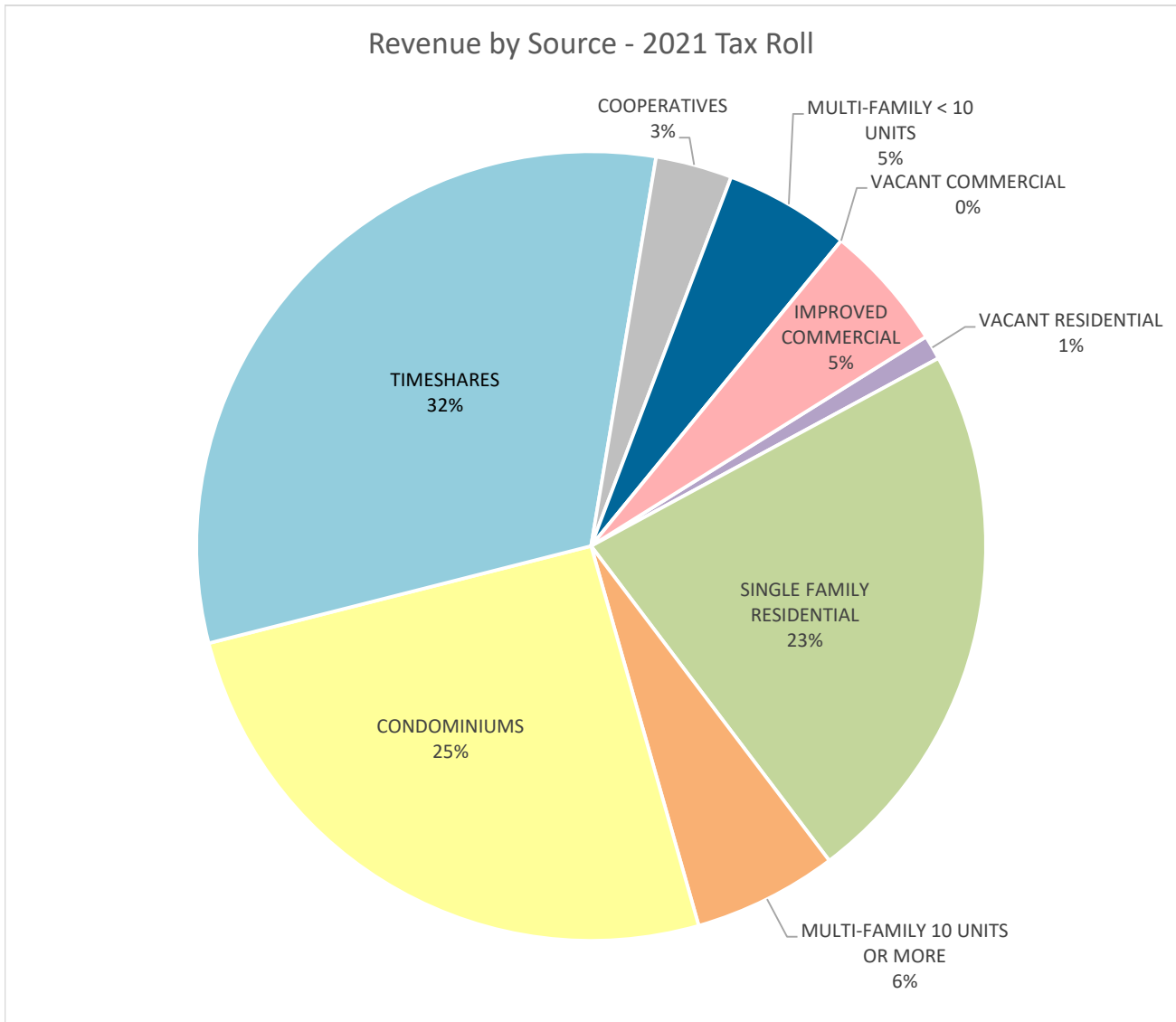
Town of Palm Beach Shores
Millage Rates and Assessed Property Values

As of Jan. 1st	FYE 9/30	Millage Rate	Property Value	% change	Ad Valorem Taxes	% change
2001	2002	6.3500	\$ 247,596,227		\$ 1,489,812	
2002	2003	6.3500	\$ 287,935,402	16.29%	\$ 1,777,349	19.30%
2003	2004	6.3500	\$ 358,389,788	24.47%	\$ 2,198,421	23.69%
2004	2005	6.3500	\$ 404,121,628	12.76%	\$ 2,465,149	12.13%
2005	2006	6.3500	\$ 499,406,661	23.58%	\$ 3,047,548	23.63%
2006	2007	6.3500	\$ 654,614,070	31.08%	\$ 3,853,792	26.46%
2007	2008	6.2500	\$ 640,761,488	-2.12%	\$ 3,616,745	-6.15%
2008	2009	5.7420	\$ 601,434,387	-6.14%	\$ 3,339,709	-7.66%
2009	2010	5.7420	\$ 538,678,481	-10.43%	\$ 2,968,277	-11.12%
2010	2011	5.9990	\$ 519,202,243	-3.62%	\$ 3,015,410	1.59%
2011	2012	6.2000	\$ 493,692,126	-4.91%	\$ 3,036,401	0.70%
2012	2013	6.2000	\$ 490,267,604	-0.69%	\$ 2,961,658	-2.46%
2013	2014	6.2000	\$ 514,156,154	4.87%	\$ 3,077,398	3.91%
2014	2015	6.3500	\$ 524,241,012	1.96%	\$ 3,235,768	5.15%
2015	2016	6.3500	\$ 532,159,958	1.51%	\$ 3,263,255	0.85%
2016	2017	6.3500	\$ 550,964,010	3.53%	\$ 3,342,484	2.43%
2017	2018	6.3500	\$ 575,325,300	4.42%	\$ 3,475,900	3.99%
2018	2019	6.3500	\$ 606,605,958	5.44%	\$ 3,664,900	5.44%
2019	2020	6.3500	\$ 607,470,178	0.14%	\$ 3,670,100	0.14%
2020	2021	6.3500	\$ 630,680,903	3.82%	\$ 3,810,400	3.82%
2021	2022	6.3500	\$ 635,816,013	0.81%	\$ 3,841,400	0.81%



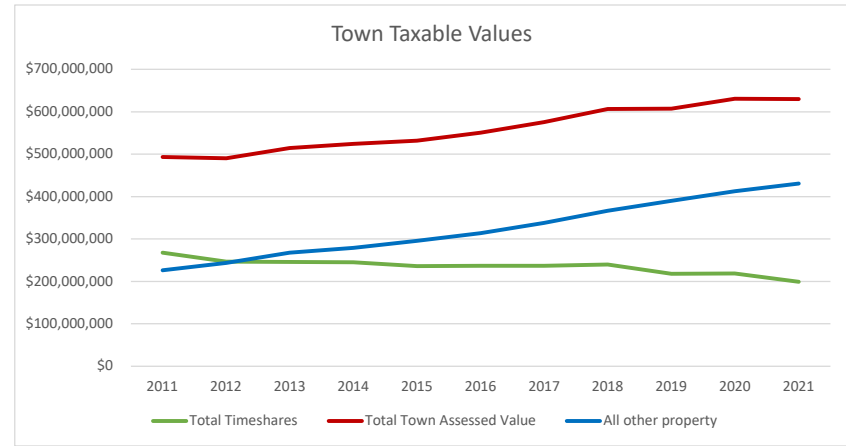
Town of Palm Beach Shores
Taxable Values

CATEGORY	% of Town	2021 TAX ROLL	2020 TAX ROLL	CHANGE	%
VACANT RESIDENTIAL	0.99%	\$ 6,261,277	\$ 6,301,766	\$ (40,489)	-0.64%
SINGLE FAMILY RESIDENTIAL	22.59%	\$ 142,204,453	\$ 136,621,247	\$ 5,583,206	4.09%
MULTI-FAMILY 10 UNITS OR MORE	5.91%	\$ 37,237,210	\$ 35,596,752	\$ 1,640,458	4.61%
CONDOMINIUMS	25.43%	\$ 160,094,599	\$ 148,687,495	\$ 11,407,104	7.67%
TIMESHARES	31.59%	\$ 198,897,509	\$ 218,272,225	\$ (19,374,716)	-8.88%
COOPERATIVES	3.14%	\$ 19,800,384	\$ 18,251,659	\$ 1,548,725	8.49%
MULTI-FAMILY < 10 UNITS	5.15%	\$ 32,401,575	\$ 30,873,161	\$ 1,528,414	4.95%
VACANT COMMERCIAL	0.00%	\$ -	\$ -	\$ -	#DIV/0!
IMPROVED COMMERCIAL	5.19%	\$ 32,691,533	\$ 29,826,361	\$ 2,865,172	9.61%
	99.99%	\$ 629,588,540	\$ 624,430,666	\$ 5,157,874	0.83%



**Town of Palm Beach Shores
Timeshares Tax Assessed Value
2011 to 2020**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Marriott	\$183,517,451	\$161,424,351	\$161,424,351	\$160,667,269	\$147,733,463	\$148,710,179	\$148,710,179	\$150,986,747	\$152,482,424	\$153,057,140	<i>individual</i>	
Palm Beach Shores Resort	\$82,780,652	\$83,584,230	\$83,584,566	\$83,588,830	\$87,252,950	\$87,257,702	\$87,257,702	\$87,454,217	\$63,989,898	\$63,989,898	<i>prerty data not</i>	
Sand Dune Shores Resort	\$1,465,000	\$1,353,240	\$1,239,000	\$1,006,860	\$1,107,546	\$1,140,000	\$1,140,000	\$1,203,180	\$1,282,220	\$1,366,080	<i>available</i>	
Total Timeshares	\$267,763,103	\$246,361,821	\$246,247,917	\$245,262,959	\$236,093,959	\$237,107,881	\$237,107,881	\$239,644,144	\$217,754,542	\$218,413,118	\$198,897,509	-25.7%
All other property	\$225,929,023	\$243,905,783	\$267,908,237	\$278,978,053	\$296,065,999	\$313,856,129	\$338,217,419	\$366,961,814	\$389,715,636	\$412,267,785	\$430,691,031	90.6%
Total Town Assessed Value	\$493,692,126	\$490,267,604	\$514,156,154	\$524,241,012	\$532,159,958	\$550,964,010	\$575,325,300	\$606,605,958	\$607,470,178	\$630,680,903	\$629,588,540	27.5%
	54%	50%	48%	47%	44%	43%	41%	40%	36%	35%	32%	



In 2011, Timeshare values were \$268 million. Over a ten year period, Timeshare values have decreased to \$199 million.

This represents a 25.7% decrease in value equating to a 25.7% decrease in Town ad valorem revenue.

Conversely, the remainder of Town property have increased in value from \$226 million to \$431 million over the same period.

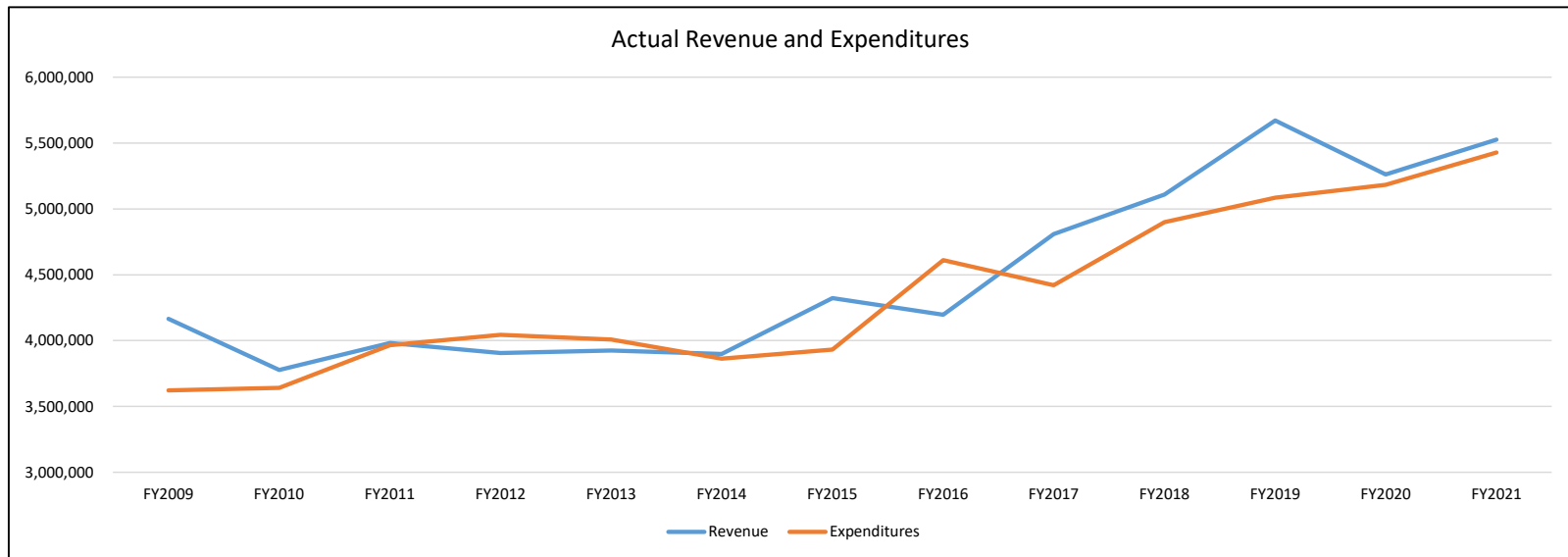
This represents an increase in value of 90.6% over the same period.

Timeshares are built on the Town's most value oceanfront property, yet their contribution to the Town's operating budget have decreased X% over 10 years representing a decrease to the operating budget of \$xx.

The Town cannot continue to provide services at the same level as currently provided to the Timeshares without addressing the decrease in contribution to the Town budget.

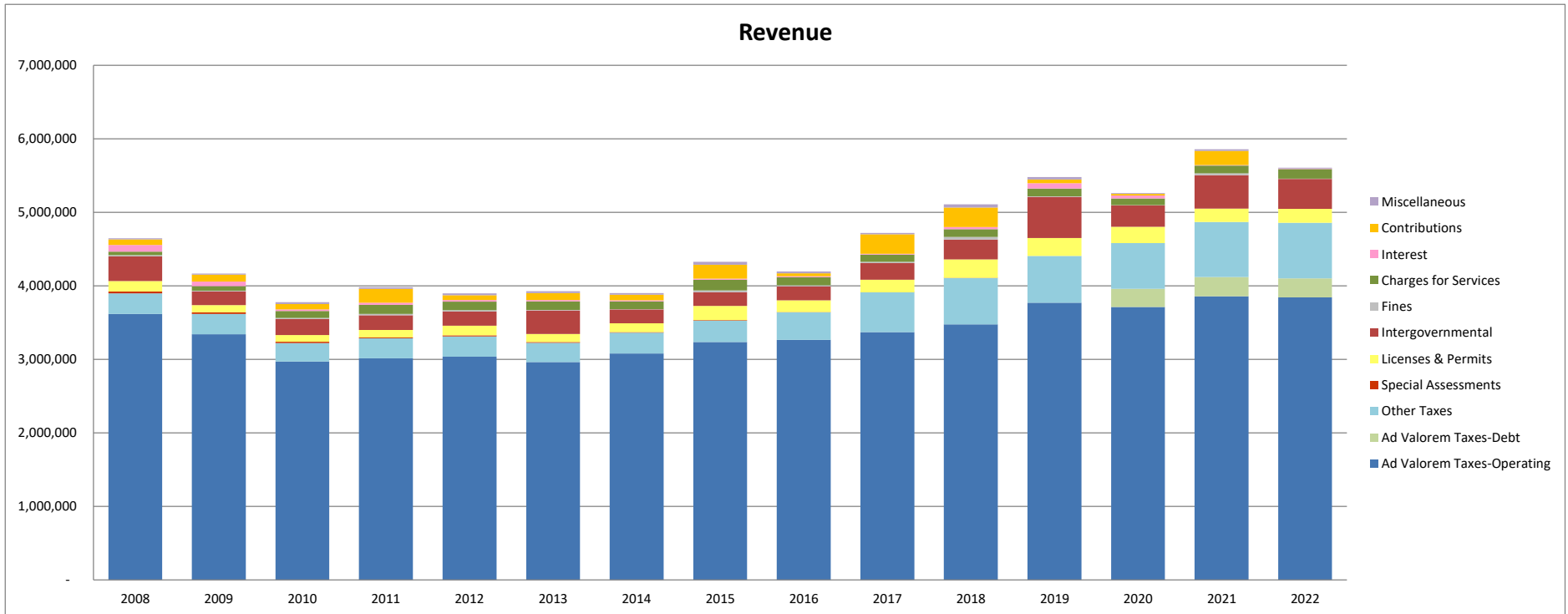
**Town of Palm Beach Shores
Historical Trends**

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Budgets - Original													
Revenue	4,070,059	3,619,831	3,655,523	3,622,612	3,600,622	3,709,903	3,848,776	3,934,959	4,184,288	4,575,151	5,037,066	5,231,085	5,217,658
Expenditures	4,070,059	3,774,831	3,915,801	3,888,177	3,984,434	3,983,503	4,058,126	4,503,809	4,452,288	4,718,030	5,149,810	5,427,660	5,377,248
Use of Fund Balance	-	(155,000)	(260,278)	(265,565)	(383,812)	(273,600)	(209,350)	(568,850)	(268,000)	(142,879)	(112,744)	(196,575)	(159,590)
Budgets - Final													
Revenue	4,152,259	3,714,624	4,020,367	3,859,065	3,689,122	3,783,903	3,885,776	4,077,610	4,337,194	4,873,401	5,104,940	5,231,085	5,217,658
Expenditures	4,291,642	3,997,973	4,506,122	4,230,820	4,179,456	4,240,843	4,171,587	4,610,772	4,614,156	5,128,109	5,483,468	5,575,352	5,517,240
Transfer out & special item								242,500	-	85,646	-	-	-
Use of Fund Balance	(139,383)	(283,349)	(485,755)	(371,755)	(490,334)	(456,940)	(285,811)	(775,662)	(276,962)	(340,354)	(378,528)	(344,267)	(299,582)
Actual													
Revenue	4,165,877	3,777,360	3,982,721	3,904,659	3,924,672	3,899,532	4,323,671	4,196,209	4,807,680	5,109,271	5,672,040	5,262,446	5,526,227
Expenditures	3,623,114	3,641,560	3,965,095	4,044,336	4,009,156	3,863,386	3,931,102	4,610,710	4,420,635	4,898,889	5,085,531	5,183,469	5,428,671
Transfer out & special item								242,500	-	85,646	-	-	-
Change in Fund Balance	542,763	135,800	17,626	(139,677)	(84,484)	36,146	392,569	(657,001)	387,045	124,736	586,509	78,977	97,556



**Town of Palm Beach Shores
Revenue**

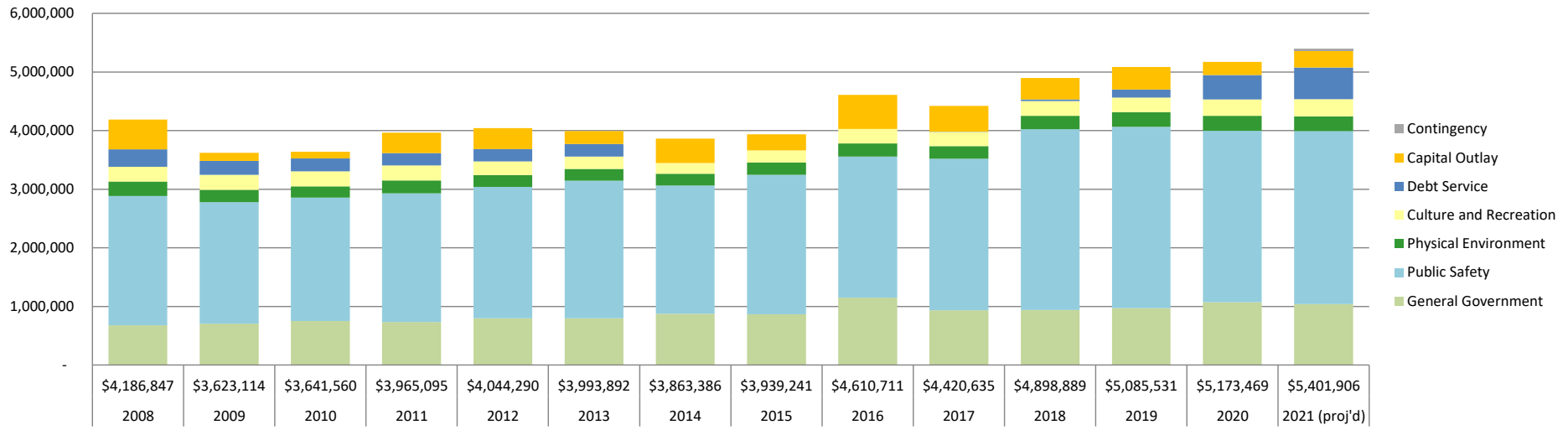
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
														<i>projected</i>	<i>budget</i>
Total Revenue	\$ 4,645,605	\$ 4,165,878	\$ 3,777,360	\$ 3,982,721	\$ 3,898,310	\$ 3,924,672	\$ 3,899,532	\$ 4,324,859	\$ 4,196,211	\$ 4,718,020	\$ 5,109,071	\$ 5,479,158	\$ 5,262,446	\$ 5,856,865	\$ 5,599,931
Ad Valorem taxes only	3,616,745	3,339,709	2,968,277	3,015,410	3,036,401	2,961,658	3,077,398	3,235,769	3,263,255	3,369,774	3,476,794	3,770,734	3,960,900	4,119,768	4,100,900
Ad Valorem Taxes-Oper:	3,616,745	3,339,709	2,968,277	3,015,410	3,036,401	2,961,658	3,077,398	3,235,769	3,263,255	3,369,775	3,476,794	3,770,734	3,710,273	3,859,085	3,841,400
Ad Valorem Taxes-Debt	-	-	-	-	-	-	-	-	-	-	-	-	250,627	260,683	259,500
Other Taxes	280,690	277,837	253,439	271,088	275,235	262,921	283,792	289,956	374,114	540,568	627,721	635,004	618,431	747,357	756,393
Special Assessments	23,824	20,305	15,620	12,359	13,273	11,554	10,604	7,291	5,315	1,633	2,500	-	-	-	-
Licenses & Permits	144,646	97,827	91,245	101,297	133,062	106,800	119,757	193,132	161,174	171,839	253,930	245,506	222,189	181,322	188,200
Intergovernmental	334,129	185,310	220,500	200,423	193,267	323,318	186,751	186,283	186,851	224,423	266,455	558,778	291,449	456,665	408,812
Fines	18,035	12,971	12,789	16,056	15,401	5,311	4,487	25,443	15,479	18,235	36,839	6,589	3,688	24,361	4,000
Charges for Services	47,613	60,040	94,262	123,592	118,262	117,188	106,287	143,667	109,585	97,731	107,109	107,021	90,666	104,656	129,026
Interest	89,472	62,254	21,381	31,097	22,194	16,935	12,549	14,982	14,561	12,711	26,870	73,025	39,307	8,895	8,600
Contributions	76,846	94,247	75,353	186,259	64,885	94,824	76,185	190,545	41,187	263,436	266,574	48,381	21,865	191,756	-
Miscellaneous	13,605	15,378	24,494	25,140	26,330	24,163	21,722	37,791	24,690	17,669	44,279	34,120	13,951	22,085	10,000
Total Revenue	4,645,605	4,165,878	3,777,360	3,982,721	3,898,310	3,924,672	3,899,532	4,324,859	4,196,211	4,718,020	5,109,071	5,479,158	5,262,446	5,856,865	5,605,931



**Town of Palm Beach Shores
Expenditures**

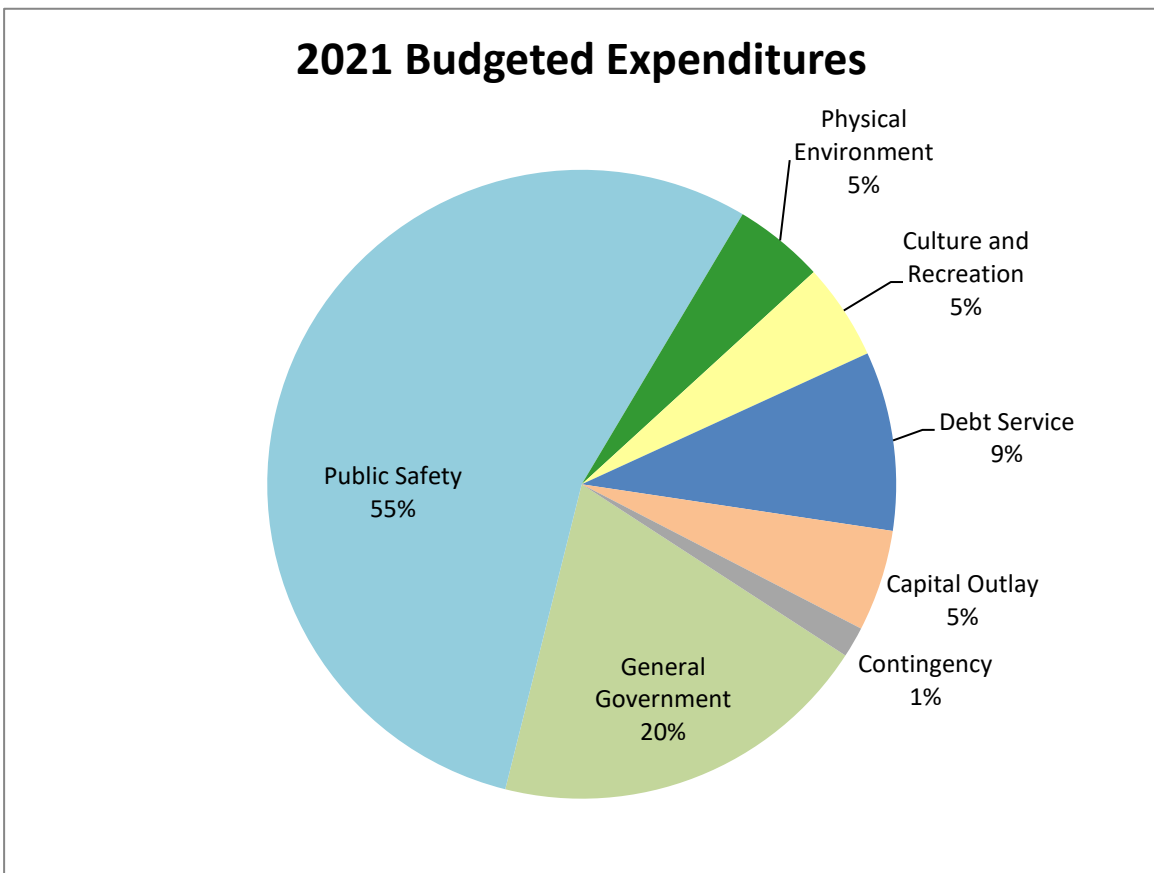
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (proj'd)
Total Expenditures	\$4,186,847	\$3,623,114	\$ 3,641,560	\$ 3,965,095	\$ 4,044,290	\$ 3,993,892	\$ 3,863,386	\$ 3,939,241	\$ 4,610,711	\$ 4,420,635	\$ 4,898,889	\$ 5,085,531	\$ 5,173,469	\$ 5,401,906
General Government	677,989	708,318	753,633	733,460	797,147	797,154	875,893	868,180	1,149,330	934,360	939,266	973,649	1,072,279	1,042,943
Public Safety	2,207,490	2,072,179	2,105,837	2,197,993	2,242,454	2,347,989	2,185,770	2,377,819	2,408,858	2,587,376	3,083,623	3,093,227	2,924,111	2,949,035
Physical Environment	246,367	208,053	190,600	217,588	203,508	202,161	201,905	211,578	224,548	216,264	230,612	249,098	258,454	253,842
Culture and Recreation	253,644	258,643	255,686	256,530	231,050	211,958	183,442	203,258	246,733	238,301	252,767	247,936	276,794	289,204
Debt Service	293,614	235,310	220,732	213,177	213,186	212,896	-	-	-	6,064	26,804	138,201	418,580	539,651
Capital Outlay	507,743	140,611	115,072	346,347	356,945	221,734	416,376	278,406	581,242	438,270	365,817	383,420	223,251	285,550
Contingency														41,681
Increase (Decrease) from prior year		\$ (563,733)	\$ 18,446	\$ 323,535	\$ 79,195	\$ (50,398)	\$ (130,506)	\$ 75,855	\$ 671,470	\$ (190,076)	\$ 478,254	\$ 186,642	\$ 87,938	\$ 228,437

Expenditures by Function



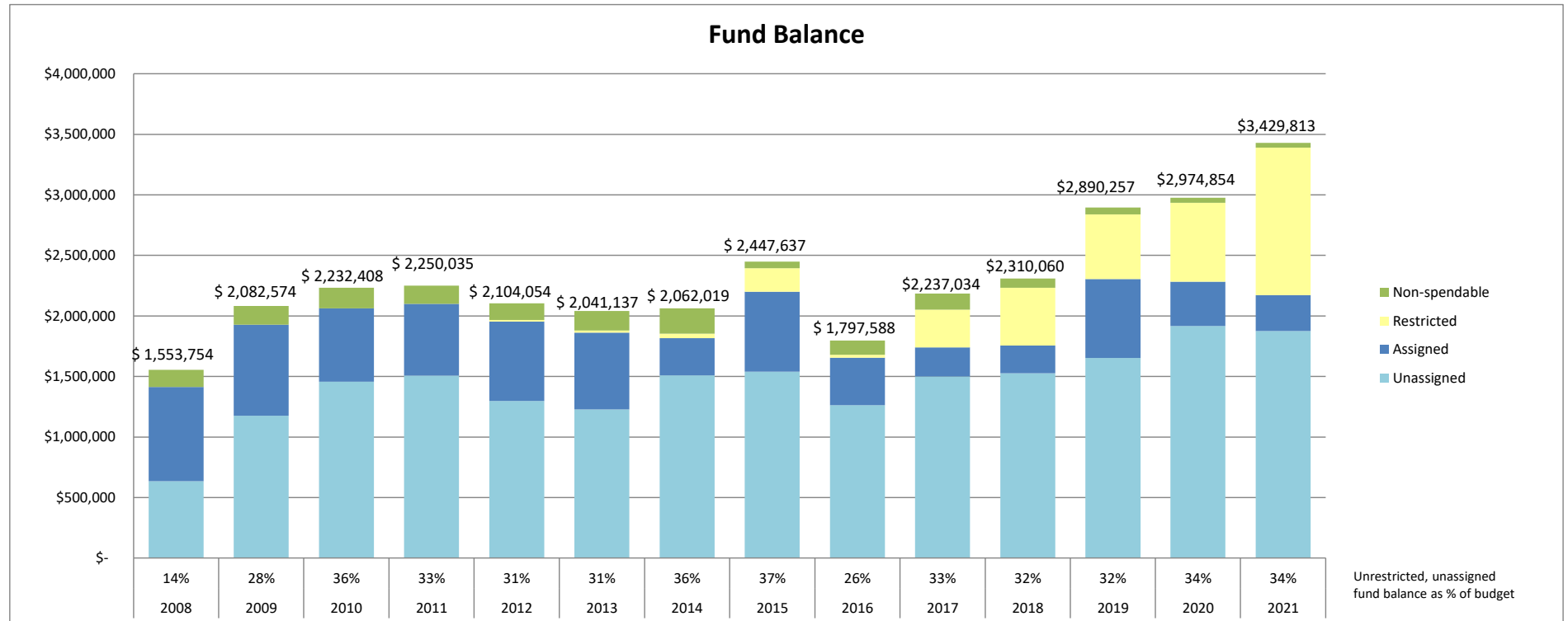
**Town of Palm Beach Shores
Expenditures**

	<i>2021 (budget)</i>
General Government	1,061,564
Public Safety	2,937,745
Physical Environment	250,600
Culture and Recreation	266,684
Debt Service	495,855
Capital Outlay	279,800
Contingency	85,000
Total Expenditures	\$ 5,377,248



**Town of Palm Beach Shores
Fund Balance**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Unassigned F/B as % of Budget	14%	28%	36%	33%	31%	31%	36%	37%	26%	33%	32%	32%	34%	34%
Unassigned	\$ 634,565	\$ 1,175,259	\$ 1,456,538	\$ 1,507,147	\$ 1,297,075	\$ 1,227,604	\$ 1,507,987	\$ 1,538,455	\$ 1,263,270	\$ 1,499,900	\$ 1,527,332	\$ 1,653,826	\$ 1,917,489	\$ 1,875,804
Assigned	\$ 779,383	\$ 752,893	\$ 606,518	\$ 593,190	\$ 656,599	\$ 634,446	\$ 308,889	\$ 660,784	\$ 391,992	\$ 240,336	\$ 228,479	\$ 650,596	\$ 365,068	\$ 295,128
Restricted	\$ -	\$ -	\$ -	\$ -	\$ 13,744	\$ 17,434	\$ 36,402	\$ 194,174	\$ 22,760	\$ 312,455	\$ 476,113	\$ 533,366	\$ 652,157	\$ 1,218,741
Non-spendable	\$ 139,806	\$ 154,422	\$ 169,352	\$ 149,698	\$ 136,636	\$ 161,653	\$ 208,741	\$ 54,224	\$ 119,566	\$ 131,901	\$ 77,444	\$ 58,089	\$ 40,140	\$ 40,140
Total Fund Balance	\$1,553,754	\$2,082,574	\$2,232,408	\$2,250,035	\$2,104,054	\$2,041,137	\$2,062,019	\$2,447,637	\$1,797,588	\$2,237,034	\$2,310,060	\$2,890,257	\$2,974,854	\$3,429,813
Total budget	\$4,661,789	\$4,165,878	\$3,997,973	\$4,506,122	\$4,230,820	\$3,983,503	\$4,240,843	\$4,178,483	\$4,853,272	\$4,614,156	\$4,718,030	\$5,149,810	\$5,575,352	\$5,517,240



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

	FY2020 Projected	FY2020 Actual	FY2021 Projected
	<i>presented last year</i>		
Revised Budget		\$ 5,575,352	\$ 5,517,240
Fund Balance, beginning of year	\$ 2,895,877	\$ 2,895,877	\$ 2,974,854
Revenue (annual)	5,260,937	\$ 5,262,446	5,400,865
American Rescue Plan			266,000
Frick Bequest			190,000
Expenditures (annual)	(5,393,106)	\$ (5,183,469)	(5,401,906)
Fund Balance, end of year	\$ 2,763,708	\$ 2,974,854	\$ 3,429,813
		<i>53%</i>	<i>62%</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	Items paid in advance	\$ 58,089	\$ 40,140
		\$ 40,140	
<u>Restricted Fund Balance:</u>			
<i>Restrictions are placed on funds by an outside source, like a donor.</i>			
Infrastructure	Unspent Sales Tax funds	\$ 296,592	\$ 296,486
Roads	American Rescue Plan	\$ -	\$ -
Public Safety	Fanning Bequest & Donations/Fire Truck	\$ 267,898	\$ 265,724
Public Safety	Fire Dept Donations	\$ 49,759	\$ 67,926
Community Center	Frick Bequest - Community Center Capital	\$ -	\$ -
Roads	Unspent New Local Option Gas Tax	\$ 10,269	\$ 22,021
St. Patrick's Day Parade	Unspent donations & tshirt sales	\$ 6,077	\$ -
		\$ -	\$ 6,077
<u>Assigned Fund Balance:</u>			
<i>Assignments are at the discretion of the Town Commission.</i>			
Sewer Service	Unspent sewer service fees	\$ 59,049	\$ 50,341
Underground Debt Service		\$ 112,489	\$ 112,489
Hurricane funds		\$ 261,683	\$ 42,648
Subsequent year's budget		\$ -	\$ 159,590
		\$ -	\$ -
Unassigned Fund Balance , end of year	\$ 1,641,803	\$ 1,917,489	\$ 1,875,804
		<i>34%</i>	<i>34%</i>
		<i>% of budget</i>	<i>% of budget</i>
<i>Available</i>	\$ 275,000		\$ 475,000
Unassigned Fund Balance	\$ 1,366,803		\$ 1,400,804
			<i>25%</i>
			<i>% of budget</i>
	<i>Still maintains suggested Fund Balance</i>		

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual FY2018	Actual FY2019	Actual FY2020	Projected FY2021	Budget FY2021	Budget FY2022	Comments	Variance B2021 to B2022
	Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		
31110	Ad Valorem Taxes - Operating	\$ 3,604,307	\$ 3,864,405	\$ 3,850,732	\$ 4,000,997	\$ 3,956,800	\$ 3,989,000	Property values increased by 0.8%	\$ 32,200
31115	Discounts - Ad Valorem - Operating	\$ (133,456)	\$ (139,153)	\$ (141,003)	\$ (142,412)	\$ (146,400)	\$ (147,600)		\$ (1,200)
	<i>net ad valorem taxes - operating</i>	\$ 3,470,851	\$ 3,725,251	\$ 3,709,729	\$ 3,858,586	\$ 3,810,400	\$ 3,841,400		\$ 31,000
	Debt Millage Rate			0.4290 mills	0.4290 mills	0.4290 mills	0.4290 mills		
31111	Ad Valorem Taxes - Debt	\$ -	\$ -	\$ 260,153	\$ 270,304	\$ 267,300	\$ 269,500		\$ 2,200
31116	Discounts - Ad Valorem - Debt	\$ -	\$ -	\$ (9,526)	\$ (9,621)	\$ (9,900)	\$ (10,000)		\$ (100)
	<i>net ad valorem taxes - debt</i>	\$ -	\$ -	\$ 250,627	\$ 260,683	\$ 257,400	\$ 259,500	to repay portion of undergrounding debt	\$ 2,100
31120	Delinquent Taxes	\$ 5,943	\$ 45,482	\$ 544	\$ 499	\$ -	\$ -		\$ -
	TOTAL PROPERTY TAXES	\$ 3,476,794	\$ 3,770,734	\$ 3,960,900	\$ 4,119,768	\$ 4,067,800	\$ 4,100,900		\$ 33,100
31241	Local Option Gas Tax	\$ 41,065	\$ 41,753	\$ 37,312	\$ 37,110	\$ 36,497	\$ 39,147	State estimate 7/13/21-Must be used for Roads	\$ 2,650
31260	Discretionary Sales Tax PBC	\$ 85,429	\$ 88,179	\$ 83,873	\$ 91,493	\$ 74,912	\$ 91,000	State estimate 7/30/20-Must be used for Capital	\$ 16,088
	TOTAL LOCAL OPTION TAXES	\$ 126,494	\$ 129,932	\$ 121,185	\$ 128,603	\$ 111,409	\$ 130,147		\$ 18,738
31410	Utility Services Tax - Electricity	\$ 211,596	\$ 223,687	\$ 220,094	\$ 215,000	\$ 211,000	\$ 215,000	6% Tax effective 4/1/16; increased to 10% on 4/1/17	\$ 4,000
31430	Utility Services Tax - Water	\$ 98,927	\$ 103,604	\$ 102,994	\$ 105,426	\$ 103,000	\$ 105,000	6% Tax effective 4/1/16; increased to 10% on 4/1/17	\$ 2,000
31440	Utility Services Tax - Gas	\$ 26,172	\$ 23,275	\$ 21,273	\$ 28,576	\$ 26,000	\$ 28,000	6% Tax effective 4/1/16; increased to 10% on 4/1/17	\$ 2,000
	TOTAL UTILITY TAXES	\$ 336,694	\$ 350,566	\$ 344,361	\$ 349,002	\$ 340,000	\$ 348,000	to repay portion of undergrounding debt	\$ 8,000
31500	Communications Tax	\$ 77,267	\$ 74,231	\$ 74,808	\$ 67,888	\$ 67,646	\$ 67,646	State estimate 7/27/20	\$ -
	TOTAL COMMUNICATIONS TAXES	\$ 77,267	\$ 74,231	\$ 74,808	\$ 67,888	\$ 67,646	\$ 67,646		\$ -
31600	Business Tax Receipt	\$ 14,855	\$ 23,654	\$ 13,935	\$ 14,557	\$ 17,000	\$ 14,000		\$ (3,000)
32200	Building Permits	\$ 223,740	\$ 205,495	\$ 196,193	\$ 160,000	\$ 160,000	\$ 160,000	Must be used to administer Florida Building Code	\$ -
32210	Bldg. Permit State Surcharge	\$ 5,869	\$ 5,447	\$ 4,998	\$ 3,450	\$ 4,500	\$ 4,200		\$ (300)
	TOTAL LICENSES & PERMITS	\$ 244,464	\$ 234,595	\$ 215,126	\$ 178,007	\$ 181,500	\$ 178,200		\$ (3,300)
32310	Franchise Fees - Electric (FPL)	\$ 172,628	\$ 169,423	\$ 160,827	\$ 161,128	\$ 170,000	\$ 170,000		\$ -
32340	Franchise Fees - Gas (FPU)	\$ 7,351	\$ 4,382	\$ 6,469	\$ 5,600	\$ 6,500	\$ 5,600		\$ (900)
32370	Franchise Fees - Solid Waste (WM)	\$ 33,781	\$ 36,402	\$ 31,960	\$ 35,136	\$ 35,000	\$ 35,000		\$ -
	TOTAL FRANCHISE FEES	\$ 213,760	\$ 210,207	\$ 199,257	\$ 201,864	\$ 211,500	\$ 210,600		\$ (900)
32510	Sewer Improvement Assmt	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	Final payments were due 9/15/16	\$ -
	TOTAL SPECIAL ASSESSMENTS	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
32900	Business Tax Receipt Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
32910	Fire Inspection Fees	\$ -	\$ -	\$ -	\$ 1,715	\$ -	\$ 5,000	Revenue should offset cost (#001-07-524-03130)	\$ 5,000
32920	Reinspection Fees	\$ 4,334	\$ 2,876	\$ 1,967	\$ 300	\$ 2,500	\$ 2,000		\$ (500)
32930	Special Permits	\$ 1,350	\$ 5,854	\$ 4,896	\$ 1,300	\$ 3,000	\$ 3,000	includes Sailfish Vendor Fee	\$ -
	TOTAL OTHER PERMIT FEES	\$ 5,684	\$ 8,730	\$ 6,863	\$ 3,315	\$ 5,500	\$ 10,000		\$ 4,500

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual FY2018	Actual FY2019	Actual FY2020	Projected FY2021	Budget FY2021	Budget FY2022	Comments	Variance B2021 to B2022
	Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		
			FEMA Irma	FEMA Dorian	COVID-19				
33100	Federal Grant	\$ -	\$ 245,096	\$ 33,925	\$ 318,575	\$ -	\$ 266,000	American Rescue Plan - total \$532,000	\$ 266,000
33400	State Grants	\$ -	\$ 31,518	\$ 4,558	\$ -	\$ -	\$ -		\$ -
	TOTAL GRANTS	\$ -	\$ 276,613	\$ 38,483	\$ 318,575	\$ -	\$ 266,000		\$ 266,000
33512	State Revenue Sharing	\$ 30,758	\$ 31,993	\$ 29,897	\$ 28,522	\$ 27,378	\$ 33,536	State estimate 7/12/21	\$ 6,158
33514	Mobile Home License Tax	\$ 131	\$ 112	\$ 128	\$ 180	\$ 150	\$ 150		\$ -
33515	Beverage License	\$ 3,328	\$ 3,328	\$ 2,692	\$ 1,958	\$ 3,328	\$ 1,950		\$ (1,378)
33518	1/2 Cent Sales Tax	\$ 94,111	\$ 97,376	\$ 91,205	\$ 101,430	\$ 81,972	\$ 101,176	State estimate 7/13/21	\$ 19,204
	TOTAL SHARED REVENUE - STATE	\$ 128,328	\$ 132,810	\$ 123,922	\$ 132,090	\$ 112,828	\$ 136,812		\$ 23,984
33720	Public Safety Grant - PBC - 911	\$ 3,748	\$ 504	\$ -	\$ -	\$ -	\$ -	Dispatch Equipment	\$ -
	TOTAL GRANTS - LOCAL	\$ 3,748	\$ 504	\$ -	\$ -	\$ -	\$ -		\$ -
33820	County Business Tax Receipts PBC	\$ 7,139	\$ 7,371	\$ 7,800	\$ 6,000	\$ 6,000	\$ 6,000		\$ -
33830	Recycling Revenue Sharing (SWA)	\$ 746	\$ 259	\$ 59	\$ -	\$ 400	\$ -		\$ (400)
	TOTAL SHARED REVENUE - LOCAL	\$ 7,885	\$ 7,630	\$ 7,859	\$ 6,000	\$ 6,400	\$ 6,000		\$ (400)
34131	Maps and Zoning	\$ 245	\$ 150	\$ 400	\$ 750	\$ 200	\$ 250		\$ 50
34132	Lien Search	\$ 1,075	\$ 1,160	\$ 896	\$ 1,185	\$ 800	\$ 1,000		\$ 200
34210	Police Special Duty	\$ 3,858	\$ 3,555	\$ -	\$ -	\$ -	\$ -	Sunset at Sailfish detail mainly, gone with PBSO	\$ -
34291	Police Reports	\$ 114	\$ 388	\$ 10	\$ -	\$ -	\$ -		\$ -
34350	Sewer Maintenance Fees	\$ 55,005	\$ 54,415	\$ 55,523	\$ 54,276	\$ 55,000	\$ 54,276	To maintain sewer lines & lift stations	\$ (724)
34450	Beach Parking Permits	\$ 11,109	\$ 12,815	\$ 13,151	\$ 11,000	\$ 11,000	\$ 16,000	incr non-resident to \$350	\$ 5,000
34751	Meeting Room Fee	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	No longer renting the meeting room	\$ -
34752	Community Center Fee	\$ 20,750	\$ 23,850	\$ 10,600	\$ 2,800	\$ -	\$ 26,000	FY20 & FY21 due to covid-19, conservative estimate	\$ 26,000
34753	Damage/Add'l Cleaning fee CC	\$ 3,773	\$ 4,581	\$ 2,855	\$ 1,027	\$ -	\$ 4,000	Cleaning fee offsets cleaning service	\$ 4,000
34910	Code Enf Admin Costs Reimb	\$ 3,438	\$ 916	\$ -	\$ 7,890	\$ -	\$ -		\$ -
34920	Site Plan Fees/Variance	\$ 5,081	\$ 3,530	\$ 6,117	\$ 10,866	\$ 2,000	\$ 10,000		\$ 8,000
34930	Land Development Costs	\$ 4,675	\$ 7,157	\$ 200	\$ 13,612	\$ 2,000	\$ 15,000		\$ 13,000
34940	Credit Card Convenience Fee 2.5%	\$ 2,562	\$ 1,661	\$ 1,114	\$ 1,250	\$ 2,500	\$ 2,500	Started accepting credit cards end of Dec 2017	\$ -
	TOTAL CHARGES FOR SERVICES	\$ 111,784	\$ 114,178	\$ 90,867	\$ 104,656	\$ 73,500	\$ 129,026		\$ 55,526
35110	County Court Fines	\$ 698	\$ 493	\$ 772	\$ 1,706	\$ 500	\$ 2,000		\$ 1,500
35130	\$2 Court Costs-Police Ed	\$ 103	\$ 90	\$ 44	\$ -	\$ 75	\$ -		\$ (75)
35400	Town Parking Fines	\$ 6,820	\$ 5,708	\$ 2,750	\$ 1,200	\$ 6,000	\$ 2,000	based on actual	\$ (4,000)
35410	Code & Ordinance Fines	\$ 5,400	\$ -	\$ -	\$ 21,455	\$ -	\$ -		\$ -
35420	False Alarm Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	TOTAL FINES	\$ 13,021	\$ 6,292	\$ 3,566	\$ 24,361	\$ 6,575	\$ 4,000		\$ (2,575)
35820	Confiscated Property Sale	\$ 23,818	\$ 298	\$ 122	\$ -	\$ -	\$ -		\$ -
	TOTAL SALE OF CONF PROPERTY	\$ 23,818	\$ 298	\$ 122	\$ -	\$ -	\$ -		\$ -

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual FY2018	Actual FY2019	Actual FY2020	Projected FY2021	Budget FY2021	Budget FY2022	Comments	Variance B2021 to B2022
	Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		
36110	Interest - General	\$ 23,516	\$ 63,420	\$ 35,430	\$ 6,600	\$ 20,000	\$ 6,600	lower interest rates	\$ (13,400)
36120	Interest - Ad Valorem	\$ 3,355	\$ 9,605	\$ 3,878	\$ 2,295	\$ 3,000	\$ 2,000		\$ (1,000)
	TOTAL INTEREST	\$ 26,870	\$ 73,025	\$ 39,307	\$ 8,895	\$ 23,000	\$ 8,600		\$ (14,400)
36410	Sale of Surplus Equipment	\$ 2,966	\$ 410	\$ 1,478	\$ 11,032	\$ -	\$ -		\$ -
	TOTAL SALE OF SURPLUS	\$ 2,966	\$ 410	\$ 1,478	\$ 11,032	\$ -	\$ -		\$ -
36600	Donations	\$ 266,574	\$ 38,682	\$ 18,580	\$ 736	\$ -	\$ -	FY17 Fanning bequest \$262,500	\$ -
36610	Donations - Community Center	\$ -	\$ -	\$ -	\$ 190,000	\$ -	\$ -	FY21 Frick bequest \$190k	\$ -
36620	Donations - Youth Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
36630	Donations - St. Patrick's Day Parade	\$ -	\$ 8,907	\$ 2,970	\$ -	\$ -	\$ -		\$ -
36340	Donations - Fire Truck	\$ -	\$ 792	\$ 315	\$ 1,020	\$ -	\$ -		\$ -
	TOTAL DONATIONS	\$ 266,574	\$ 48,381	\$ 21,865	\$ 191,756	\$ -	\$ -		\$ -
36990	Miscellaneous Income	\$ 41,313	\$ 33,710	\$ 12,473	\$ 1,053	\$ 10,000	\$ 10,000		\$ -
36991	Insurance Reimbursement	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -		\$ -
36992	Penalties/Sewer Assmt payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	TOTAL MISCELLANEOUS	\$ 41,313	\$ 33,710	\$ 12,473	\$ 11,053	\$ 10,000	\$ 10,000		\$ -
38100	Appropriation of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (68,175)			\$ 68,175
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ -	\$ 6,077	\$ 6,077	use St Pat's Donations for 2022 parade	\$ -
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ -	\$ 165,000		Use Hurricane \$ for capital	\$ (165,000)
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ -	\$ 81,000	\$ -	Unused funds carried forward from FY2020 capital	\$ (81,000)
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	Use PBC Sales Tax \$ for roads surveys	\$ -
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,000	Use Frick Bequest for CC improvements	
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ -	\$ (9,400)	\$ (11,500)	Save additional debt ad valorem for debt service	\$ (2,100)
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (266,000)	American Rescue Plan - saving for roads	\$ (266,000)
38110	Appropriation of F/B - restricted/assign	\$ -	\$ -	\$ -	\$ -	\$ (74,912)	\$ (91,000)	Save PBC Sales Tax \$ for roads	\$ (16,088)
	TOTAL APPROPRIATIONS FROM FU	\$ -	\$ -	\$ -	\$ -	\$ 159,590	\$ (254,423)		\$ (462,013)
38300	Capital Lease Proceeds	\$ -	\$ 192,882	\$ -	\$ -	\$ -	\$ -	PW truck, Police vehicles & cameras	\$ -
	TOTAL PROCEEDS FROM DEBT	\$ -	\$ 192,882	\$ -	\$ -	\$ -	\$ -		\$ -
	Total Revenues	\$ 5,109,963	\$ 5,665,728	\$ 5,262,440	\$ 5,856,865	\$ 5,377,248	\$ 5,351,508		\$ (25,740)
	Revenue without use of fund balance or	\$ 5,109,963	\$ 5,472,846	\$ 5,262,440	\$ 5,856,865	\$ 5,217,658	\$ 5,605,931	7%	\$ 388,273
	Other Revenue (non-Ad Valorem Taxes)	\$ 1,506,676	\$ 1,572,180	\$ 1,180,355	\$ 1,608,494	\$ 1,038,449	\$ 1,374,884	32%	\$ 336,435

**Town of Palm Beach Shores
Capital Plan
FY2022**

Description	Current Inventory	Est. Life	Rank	Funding	Requested	Recommended	Commission
Administration:							
Accounting Software	2013		1	Revenue	30,000	30,000	
total Administration					30,000	30,000	-
Public Works:							
Paint exterior of TH	2015	5 years	1	Revenue	6,000	6,000	
total Public Works					6,000	6,000	-
Police							
total Police					-	-	-
Fire							
Fire Truck	to replace EVI	15-20 years	1	Donations	500,000	-	
Breathing Air System	(1)	10 years	1	Revenue	45,000	-	
Turnout Gear	2013(20sets), 2019(10), 2020(10), 2021(5)	10 years	1	Revenue	15,000	15,000	
total Fire					560,000	15,000	-
Streets & Storm Drains							
Storm Drains Basins & Grates	ongoing		2	Revenue	3,900	3,900	
Streets Assessment Report	core samples/mill assmt		4	Sales Tax	10,000	10,000	
Streets Engineering Survey	measures width/crown		4	Sales Tax	50,000	50,000	
total Streets & Storm Drains					63,900	63,900	-
Parks							
total Parks					-	-	-
Beach							
Honda ATV		3 years	1	Revenue	9,500	-	
total Beach					9,500	-	-
Liftstations							
Pipes & Valves - Lake Dr	2011/2007	20 years	1	Sewer Service	60,000	60,000	
total Liftstation					60,000	60,000	-
Community Center							
Kitchen Renovation	2007			Donations	to be determined		
Awning - replace canvas	2010	10 years	1	Donations	18,000	18,000	
Metal doors downstairs (5)	2007	15 years	1	Donations	30,000	30,000	
total Community Center					48,000	48,000	-
GRAND TOTAL					777,400	222,900	-

By Funding Source:

Revenue	54,900	-
Donations	48,000	-
Sewer Service Fees	60,000	-
Hurricane\$	-	-
Sales Tax	60,000	-
Total	222,900	-

**Town of Palm Beach Shores
Capital Plan
Summary**

Cost by Year	FY 2022 (Year # 1)	FY 2022 (Year # 1)	FY 2023 (Year # 2)	FY 2024 (Year # 3)	FY 2025 (Year # 4)	FY 2026 (Year # 5)	TOTAL
Department	Requested	Recommended					
Administration	\$ 30,000	\$ 30,000	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	\$ 37,200
Public Works	\$ 6,000	\$ 6,000	\$ 50,000	\$ 14,000	\$ 43,600	\$ -	\$ 113,600
Police	\$ -	\$ -	\$ -	\$ 81,000	\$ -	\$ -	\$ 81,000
Fire	\$ 560,000	\$ 15,000	\$ 37,000	\$ -	\$ 1,200	\$ -	\$ 53,200
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Streets	\$ 63,900	\$ 63,900	\$ 1,229,900	\$ 21,900	\$ 13,900	\$ 3,900	\$ 1,333,500
Parks	\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ -	\$ 13,500
Beach	\$ 9,500	\$ -	\$ 90,000	\$ 21,500	\$ 17,500	\$ -	\$ 129,000
Lift Station	\$ 60,000	\$ 60,000	\$ 18,000	\$ 58,000	\$ -	\$ -	\$ 136,000
Community Center	\$ 48,000	\$ 48,000	\$ 12,300	\$ 59,500	\$ -	\$ 1,300	\$ 121,100
Estimated Total Cost	\$ 777,400	\$ 222,900	\$ 1,437,200	\$ 258,300	\$ 92,100	\$ 7,600	\$ 2,018,100
Summary of Funding by Source:							
Revenue	\$ 109,400	\$ 54,900	\$ 97,900	\$ 198,800	\$ 92,100	\$ 7,600	\$ 451,300
Grants	\$ -	\$ -	\$ 127,000	\$ -	\$ -	\$ -	\$ 127,000
Hurricane \$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ 548,000	\$ 48,000	\$ 12,300	\$ 23,000	\$ -	\$ -	\$ 83,300
Sales Tax	\$ 60,000	\$ 60,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,260,000
Sewer Service Fees	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
TOTAL	\$ 777,400	\$ 222,900	\$ 1,437,200	\$ 221,800	\$ 92,100	\$ 7,600	\$ 1,981,600

Summary of Capital by Rank	
1 - Operating Essential	\$ 159,000
2 - Scheduled Replacement	\$ 3,900
3 - Improves Efficiency	\$ -
4 - Enhances Operations	\$ 60,000
TOTAL	\$ 222,900

**Town of Palm Beach Shores
Capital Plan
Administration**

Cost by Year						FY 2022		FY 2023	FY 2024	FY 2025	FY 2026	TOTAL			
						(Year # 1)		(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)				
Description	Inventory	Est. Cost	Est. Life	Rank	Funding	Requested	Recommended								
Machinery & Equipment:															
Computers, Dell desktops	2015(1), 2018(1), 2020(5), 2021	1,200 (ea)	5 years		Revenue				2,400	2	2,400	2	2,400	2	\$ 7,200
Color Copier	2016	12,000	5 years												\$ -
Office Furniture	2016	6,000	15 years												\$ -
Accounting Software	2013	30,000		1	Revenue	30,000	30,000								\$ 30,000
Subtotal Machinery & Equipment						30,000	30,000	-	2,400	2,400	2,400	2,400	2,400	2,400	\$ 37,200
Buildings & Facilities:															
															\$ -
															\$ -
Subtotal Buildings & Facilities						-	-	-	-	-	-	-	-	-	-
Estimated Total Cost						\$ 30,000	\$ 30,000	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 37,200

Rank of FY 2017 Items	
1 - Operating Essential	\$ 30,000
2 - Scheduled Replacement	\$ -
3 - Improves Efficiency	\$ -
4 - Enhances Operations	\$ -

Summary of Funding by Source:							
Revenue	\$ 30,000	\$ 30,000	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	\$ 37,200
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hurricane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 30,000	\$ 30,000	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	\$ 37,200

**Town of Palm Beach Shores
Capital Plan
Public Works**

Cost by Year						FY 2022 (Year # 1)		FY 2023 (Year # 2)	FY 2024 (Year # 3)	FY 2025 (Year # 4)	FY 2026 (Year # 5)	TOTAL
Description	Inventory	Est. Cost	Est. Life	Rank	Funding	Requested	Recommended					
Vehicles:												
Chevrolet Silverado 3500 Dump Truck	2007	50,000	10 years		Revenue			50,000	1			\$ 50,000
John Deere Tractor	2014	37,000	10 years		Revenue					40,000	1	\$ 40,000
Ford F250 Pickup Truck	2019	34,000	10 years									\$ -
Golf Cart (preowned)	2015	7,700	5 years		Revenue				14,000	1		\$ 14,000
Subtotal Vehicles:						-	-	50,000	14,000	40,000	-	104,000
Machinery & Equipment:												
Computer, Dell Laptop	2020	1,200	5 years		Revenue					1,200	2	\$ 1,200
Computer, Dell desktop	2020	1,200	5 years		Revenue					2,400	2	\$ 2,400
Fire Alarm System - Town Hall	2021	12,000	8 years									\$ -
Subtotal Machinery & Equipment						-	-	-	-	3,600	-	\$ 3,600
Buildings & Facilities:												
TH Flat Roofs	2016	22,500	20 years									\$ -
AC Units (4)	2011, 2012(2), 2020	7,200	10 years									\$ -
Reline sewer pipe Town Hall												\$ -
Generator	2018	48,000	20 years									\$ -
Paint exterior of TH	2015	5,000	5 years	1	Revenue	6,000	6,000					\$ 6,000
Subtotal Buildings & Facilities						6,000	6,000	-	-	-	-	6,000
Estimated Total Cost						\$ 6,000	\$ 6,000	\$ 50,000	\$ 14,000	\$ 43,600	\$ -	\$ 113,600

<u>Rank of FY 2017 Items</u>		
1 - Operating Essential	\$	6,000
2 - Scheduled Replacement	\$	-
3 - Improves Efficiency	\$	-
4 - Enhances Operations	\$	-

<u>Summary of Funding by Source:</u>								
Revenue	\$ 6,000	\$ 6,000	\$ 50,000	\$ 14,000	\$ 43,600	\$ -	\$ -	\$ 113,600
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hurricane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Service f	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 6,000	\$ 6,000	\$ 50,000	\$ 14,000	\$ 43,600	\$ -	\$ -	\$ 113,600

**Town of Palm Beach Shores
Capital Plan
Police**

Cost by Year					FY 2022 (Year # 1)		FY 2023 (Year # 2)	FY 2024 (Year # 3)	FY 2025 (Year # 4)	FY 2026 (Year # 5)	TOTAL	
Description	Inventory	Est. Cost	Est. Life	Rank	Funding	Requested	Recommended					
Machinery & Equipment:												
ALPR Cameras	2019 (3)	27,000	5 years		revenue				81,000	3		\$ 81,000
												\$ -
Subtotal Machinery & Equipment						-	-	-	81,000	-	-	81,000
Buildings & Facilities:												
Replace Flat Roof - Fire Bay	2015		10 years									\$ -
Replace Flat Roof - Police Offices	'21 reinforced	8000	10 years									\$ -
Generator	2016	36,000	20 years									\$ -
Subtotal Buildings & Facilities						-	-	-	-	-	-	-
Estimated Total Cost						\$ -	\$ -	\$ -	\$ 81,000	\$ -	\$ -	\$ 81,000

<u>Rank of FY 2017 Items</u>	
1 - Operating Essential	\$ -
2 - Scheduled Replacement	\$ -
3 - Improves Efficiency	\$ -
4 - Enhances Operations	\$ -

<u>Summary of Funding by Source:</u>								
Revenue	\$ -	\$ -	\$ -	\$ 81,000	\$ -	\$ -	\$ 81,000	
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Hurricane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sewer Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ 81,000	\$ -	\$ -	\$ 81,000	

**Town of Palm Beach Shores
Capital Plan
Fire**

Cost by Year						FY 2022 (Year # 1)		FY 2023 (Year # 2)	FY 2024 (Year # 3)	FY 2025 (Year # 4)	FY 2026 (Year # 5)	TOTAL
Description	Inventory	Est. Cost	Est. Life	Rank	Funding	Requested	Recommended					
Vehicles:												
Pierce Contender Fire Truck	2004	220,000	15 years									\$ -
EVI 14ft Rescue Pumper	2006	160,000	15 years									\$ -
Fire Suppression Apparatus	to replace EVI	500,000	15-20 years	1	Donations	500,000	1					\$ -
Ford Interceptor	2018	39,000	10 years									\$ -
Subtotal Vehicles:						500,000	-	-	-	-	-	\$ -
Machinery & Equipment:												
Deisel Exhaust Filtration System	2014	20,000	10 years		Grants			25,000				\$ 25,000
Thermal Imager	2015 (3)	12,000	7 years		Grants			12,000	1			\$ 12,000
Breathing Apparatus	2017	85,000	10 years									\$ -
Breathing Air System	(1)	45,000	10 years	1	Revenue	45,000	1	-				\$ -
Turnout Gear	2013(20sets), 2019(10), 2020(10), 2021(5)	3,000	10 years	1	Revenue	15,000	5	15,000	5			\$ 15,000
Portable fire pump	2019	21,383	15 years									\$ -
Tablet for patient care recording	2020											\$ -
Patient Care Recording System	2020											\$ -
Computers	2020	1,200	5 years		Revenue					1,200	1	\$ 1,200
Subtotal Machinery & Equipment						60,000	15,000	37,000	-	1,200	-	\$ 53,200
Buildings & Facilities:												
Roof - Annex	2021	11,500	25-30 years									\$ -
Subtotal Buildings & Facilities						-	-	-	-	-	-	\$ -
Estimated Total Cost						\$ 560,000	\$ 15,000	\$ 37,000	\$ -	\$ 1,200	\$ -	\$ 53,200

Rank of FY 2017 Items	
1 - Operating Essential	\$ 15,000
2 - Scheduled Replacement	\$ -
3 - Improves Efficiency	\$ -
4 - Enhances Operations	\$ -

Summary of Funding by Source:							
Revenue	\$ 60,000	\$ 15,000	\$ -	\$ -	\$ 1,200	\$ -	\$ 16,200
Grants	\$ -	\$ -	\$ 37,000	\$ -	\$ -	\$ -	\$ 37,000
Hurricane \$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Service F	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 560,000	\$ 15,000	\$ 37,000	\$ -	\$ 1,200	\$ -	\$ 53,200

**Town of Palm Beach Shores
Capital Plan
Legislative**

Cost by Year						FY 2021 (Year # 1)		FY 2022 (Year # 2)	FY 2023 (Year # 3)	FY 2024 (Year # 4)	FY 2025 (Year # 5)	TOTAL
Description	Inventory	Est. Cost	Est. Life	Rank	Funding	Requested	Recommended					
Machinery & Equipment:												
Audio/Visual Equipment upgrade	2020	12,690	7 years									\$ -
												\$ -
Subtotal Machinery & Equipment						-	-	-	-	-	-	\$ -
Buildings & Facilities:												
												\$ -
												\$ -
Subtotal Buildings & Facilities						-	-	-	-	-	-	\$ -
Estimated Total Cost						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Rank of FY 2017 Items</u>	
1 - Operating Essential	\$ -
2 - Scheduled Replacement	\$ -
3 - Improves Efficiency	\$ -
4 - Enhances Operations	\$ -

<u>Summary of Funding by Source:</u>							
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hurricane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Town of Palm Beach Shores
Capital Plan
Streets / Storm Drains**

Cost by Year						FY 2022 (Year # 1)		FY 2023 (Year # 2)	FY 2024 (Year # 3)	FY 2025 (Year # 4)	FY 2026 (Year # 5)	TOTAL
Description	Inventory	Est. Cost	Est. Life	Rank	Funding	Requested	Recommended					
Machinery & Equipment:												
Subtotal Machinery & Equipment												
						-	-	-	-	-	-	\$ -
Buildings & Facilities:												
Streets Assessment Report	core samples/mill asmt			4	sales tax	10,000	10,000					\$ 10,000
Streets Engineering Survey	measures width/crown			4	sales tax	50,000	50,000					\$ 50,000
Milling/Repaving/Restriping/Curbs	Lake & Inlet/ FEMA stds		30 years		Sales Tax			1,200,000				\$ 1,200,000
Repave TH Parking Lot	2004	-	15 years		Revenue			12,000				\$ 12,000
Sidewalk R&R - Ocean Ave by Marriott		-	20 years		Revenue			14,000				\$ 14,000
Outfall Tidal Valve - Lake & Blossom	2021											\$ -
Storm Drain at Lake & Bravado	new											\$ -
Storm Drains Basins & Grates	ongoing			2	Revenue	3,900	3,900	3,900	3,900	3,900	3,900	\$ 19,500
Street Signage (Speed Limit/Stop)	2014	15,000	10 years		Revenue				18,000			\$ 18,000
Street Signage (Street Names)	2020	3,150	10 years									\$ -
Street Signage(Street Names along Pkwy)	2020	3,150	10 years									\$ -
Town Entry Signs - Lake and Ocean	2011	5,000	10 years		Revenue					10,000	2	\$ 10,000
Subtotal Buildings & Facilities						63,900	63,900	1,229,900	21,900	13,900	3,900	\$ 1,333,500
Estimated Total Cost						\$ 63,900	\$ 63,900	\$ 1,229,900	\$ 21,900	\$ 13,900	\$ 3,900	\$ 1,333,500

Rank of FY 2017 Items		
1 - Operating Essential	\$	-
2 - Scheduled Replacement	\$	3,900
3 - Improves Efficiency	\$	-
4 - Enhances Operations	\$	60,000

Summary of Funding by Source:								
Revenue	\$ 3,900	\$ 3,900	\$ 29,900	\$ 21,900	\$ 13,900	\$ 3,900	\$ 73,500	
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Hurricane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Tax	\$ 60,000	\$ 60,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,260,000	
Sewer Service F	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 63,900	\$ 63,900	\$ 1,229,900	\$ 21,900	\$ 13,900	\$ 3,900	\$ 1,333,500	

**Town of Palm Beach Shores
Capital Plan
Parks**

Cost by Year						FY 2022 (Year # 1)		FY 2023 (Year # 2)	FY 2024 (Year # 3)	FY 2025 (Year # 4)	FY 2026 (Year # 5)	TOTAL
Description	Inventory	Est. Cost	Est. Life	Rank	Funding	Requested	Recommended					
Machinery & Equipment:												
Concrete Benches (4)- Inlet Park	2000, 2006	\$2,200 each	20 years		Revenue					9,000		\$ 9,000
Inlet Drinking Fountain	2018	3,940	5 years		Revenue					4,500	1	\$ 4,500
Retaining wall - gazebo Inlet Pk E	2020	8,000	10 yrs									\$ -
Retaining wall - gazebo Inlet Pk W	2020	8,000	10 yrs									\$ -
Subtotal Machinery & Equipment						-	-	-	-	13,500	-	\$ 13,500
Buildings & Facilities:												
Subtotal Buildings & Facilities						-	-	-	-	-	-	\$ -
Estimated Total Cost						\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ -	\$ 13,500

Rank of FY 2017 Items	
1 - Operating Essential	\$ -
2 - Scheduled Replacement	\$ -
3 - Improves Efficiency	\$ -
4 - Enhances Operations	\$ -

Summary of Funding by Source:								
Revenue	\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ -	\$ 13,500	
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Hurricane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ -	\$ 13,500	

**Town of Palm Beach Shores
Capital Plan
Beach**

Cost by Year						FY 2022 (Year # 1)		FY 2023 (Year # 2)	FY 2024 (Year # 3)	FY 2025 (Year # 4)	FY 2026 (Year # 5)	TOTAL	
Description	Inventory	Est. Cost	Est. Life	Rank	Funding	Requested	Recommended						
Vehicles:													
Honda ATV	2021	8,700	3 years	1	Revenue	9,500	-		9,500	1	9,500	1	\$ 19,000
Subtotal Vehicles:						9,500	-	-	9,500		9,500	-	19,000
Machinery & Equipment:													
Playground Equipment - swings & groundcov	2019	30,000	10 years		Revenue								\$ -
Playground -Activity Unit	-	72,000			Grants			90,000					\$ 90,000
Concrete Benches (4)- Beach Park		3,000			Revenue				12,000				\$ 12,000
Concrete Trash Cans (7)- Beach Park	2021	2,200											\$ -
Subtotal Machinery & Equipment						-	-	90,000	12,000	-	-	-	\$ 102,000
Buildings & Facilities:													
Main Beach Walkover - support structure	2021	25,000	20 years										\$ -
Chickee Hut	2019	6,500	10 years										\$ -
Shower Tower - west	05/2021 revamp		10 years		Revenue					8,000			\$ 8,000
Lifeguard Stand	2016	48,500	20 years										\$ -
Subtotal Buildings & Facilities						-	-	-	-	8,000	-	-	\$ 8,000
Estimated Total Cost						\$ 9,500	\$ -	\$ 90,000	\$ 21,500	\$ 17,500	\$ -	\$ -	\$ 129,000

Rank of FY 2017 Items	
1 - Operating Essential	\$ -
2 - Scheduled Replacement	\$ -
3 - Improves Efficiency	\$ -
4 - Enhances Operations	\$ -

Summary of Funding by Source:														
Revenue	\$	9,500	\$	-	\$	-	\$	21,500	\$	17,500	\$	-	\$	39,000
Grants	\$	-	\$	-	\$	90,000	\$	-	\$	-	\$	-	\$	90,000
Hurricane	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Donations	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sales Tax	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sewer Service F	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	9,500	\$	-	\$	90,000	\$	21,500	\$	17,500	\$	-	\$	129,000

Need to add a name for the beach playground. Also, ADA compliant.

**Town of Palm Beach Shores
Capital Plan
Lift Stations**

Cost by Year						FY 2022 (Year # 1)		FY 2023 (Year # 2)	FY 2024 (Year # 3)	FY 2025 (Year # 4)	FY 2026 (Year # 5)	TOTAL
Description	Inventory	Est. Cost	Est. Life	Rank	Funding	Requested	Recommended					
Machinery & Equipment:												
Pump - Ocean Ave (2)	2011, 2015	18,000	6 years		Revenue				18,000			\$ 18,000
Pipes & Valves - Ocean Ave	2009		20 years									\$ -
Pump - Lake Dr (2)	2012, 2020	18,000	6 years		Revenue			18,000				\$ 18,000
Pipes & Valves - Lake Dr	2011/2007		20 years	1	Sewer Service F	60,000	60,000					\$ 60,000
Generators - Lake Dr	2020	40,000	10 years									\$ -
Generators - Ocean Ave	2014	40,000	10 years		Revenue				40,000			\$ 40,000
Emergency Alert Systems	2017 (2)	4,000	10 years									\$ -
Subtotal Machinery & Equipment						60,000	60,000	18,000	58,000	-	-	\$ 136,000
Buildings & Facilities:												
Reline Sanitary Sewer Lines												\$ -
Subtotal Buildings & Facilities							-	-	-	-	-	\$ -
Estimated Total Cost						\$ 60,000	\$ 60,000	\$ 18,000	\$ 58,000	\$ -	\$ -	\$ 136,000

Replace riser pipes in wet well to check valves

Rank of FY 2017 Items		
1 - Operating Essential	\$	60,000
2 - Scheduled Replacement	\$	-
3 - Improves Efficiency	\$	-
4 - Enhances Operations	\$	-

Summary of Funding by Source:								
Revenue	\$ -	\$ -	\$ 18,000	\$ 58,000	\$ -	\$ -	\$ -	\$ 76,000
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hurricane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Service F	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
TOTAL	\$ 60,000	\$ 60,000	\$ 18,000	\$ 58,000	\$ -	\$ -	\$ -	\$ 136,000

**Town of Palm Beach Shores
Capital Plan
Community Center**

Cost by Year						FY 2022 (Year # 1)		FY 2023 (Year # 2)	FY 2024 (Year # 3)	FY 2025 (Year # 4)	FY 2026 (Year # 5)	TOTAL
Description	Inventory	Est. Cost	Est. Life	Rank	Funding	Requested	Recommended					
Machinery & Equipment:												
Picnic Tables	2007	650	15 years						6,500	10		\$ 6,500
Appliances:												\$ -
Kitchen Renovation					Donations	<i>To be determined</i>						
Hot water heater	2016	1,300	10 years		Revenue						1,300	\$ 1,300
Double Refrigerator	2007											\$ -
Ice maker - kitchen	2017											\$ -
Ice maker - bar area	broken				Donations			5,300				\$ 5,300
Stove	2007											\$ -
Drinking Fountain	2007											\$ -
Acoustics system	2011	30,000							30,000			\$ 30,000
Sound system	2016	20,000										\$ -
Projection screen	2016	3,500	10 years									\$ -
Subtotal Machinery & Equipment						-	-	5,300	36,500	-	1,300	\$ 43,100
Buildings & Facilities:												
Elevator Panel & Boxcar	2016	30,000	10 years									\$ -
Painting - Exterior	2021	25,000	5 years									\$ -
Carpet & Tile with perm dance floor	2017	18,000	7 years		Donations				18,000			\$ 18,000
Roll Down Shutter for Grill	2018	7,500	10 years									\$ -
Vinyl Roll Downs, 1st Floor	2011(5), 2016(4)	5,100	7 years		Donations			7,000	9			\$ 7,000
AC Air Handler 2nd Floor Mechanical Room	2020	10,000										\$ -
Awning - replace canvas	2010	18,000	10 years	1	Donations	18,000	18,000					\$ 18,000
Grill - 1st Floor	2018	4,100	5 years		Donations				5,000			\$ 5,000
Metal doors downstairs (5)	2007	6,000	15 years	1	Donations	30,000	30,000					\$ 30,000
Subtotal Buildings & Facilities						48,000	48,000	7,000	23,000	-	-	78,000
Estimated Total Cost						\$ 48,000	\$ 48,000	\$ 12,300	\$ 59,500	\$ -	\$ 1,300	\$ 121,100

Rank of FY 2017 Items	
1 - Operating Essential	\$ 48,000
2 - Scheduled Replacement	\$ -
3 - Improves Efficiency	\$ -
4 - Enhances Operations	\$ -

Summary of Funding by Source:								
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300	\$ 1,300
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hurricane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ 48,000	\$ 48,000	\$ 12,300	\$ 23,000	\$ -	\$ -	\$ -	\$ 83,300
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 48,000	\$ 48,000	\$ 12,300	\$ 23,000	\$ -	\$ 1,300	\$ 1,300	\$ 84,600

The generous Frick Bequest will be used for improvements to the Community Center. Kitchen improvements will be made. The specifics on how the money will be used will be determined in conjunction with the civic group leaders and the preferred vendor.



Town of Palm Beach Shores
 Commission Workshop
 July 19, 2021

Below are the suggested improvements to the Community Center made by SER.

Repairs/Maintenance/Upgrades	Rough Est Cost
paint the exterior of the building & railings	40,000
downstairs landscaping to soften the area	7,000
upgrade the downstairs bathrooms	8,000
replace the flooring and remove the dance floor	25,000
replace the main floor lighting	5,000
wifi to support 100 streaming devices	6,000
dress-up the elevator interior	3,500
industrial dishwasher	4,000
artificial movable hedges	4,000
clean & seal upstairs tile	4,500
powerwash and maintain downstairs	3,000
other incidentals	5,000
gross total	115,000
minus painting	40,000
net initial investment	75,000

Improvements to the Community Center would be funded by the generous \$190,000 Frick bequest. From a budgeting perspective, using these funds equally increases appropriation of restricted fund balance and increases expenditures. It will not impact the decision on millage rate.

**IMPACT FEES
6/30/2021**

	Funds Available
Fire Impact Fees	\$22,044.78
Police Impact Fees	\$11,040.12
Parks Impact Fees	\$ 6,461.73
Public Facilities Impact Fees	\$22,081.90
Total Impact Fees	\$61,628.53

**TOWN OF PALM BEACH SHORES
DEBT**

	ORIGINAL AMOUNT	INTEREST RATE	MATURITY DATE	BALANCE 9/30/21	PRINCIPAL PAYMENTS	BALANCE 9/30/22	FY2022 INTEREST PAYMENTS
KS State Bank							
<i>NOTE PAYABLE</i>							
Public Works	\$ 33,377.00	4.75%	12/17/2023	\$ 17,670.94	\$ (6,816.60)	\$ 10,854.34	\$ 759.42
Police	\$ 80,810.00	4.75%	12/17/2023	\$ 42,770.03	\$ (16,511.05)	\$ 26,258.98	\$ 1,837.79
Fire	\$ 38,039.00	4.75%	12/17/2023	\$ 20,136.25	\$ (7,770.50)	\$ 12,365.75	\$ 865.28
Building	\$ 40,656.00	4.75%	12/17/2023	\$ 21,517.76	\$ (8,306.75)	\$ 13,211.01	\$ 924.61
	\$ 192,882.00	4.75%	12/17/2023	\$ 102,094.98	\$ (39,404.90)	\$ 62,690.08	\$ 4,387.10
South State Bank							
<i>BOND PAYABLE</i>							
Undergrounding	\$ 5,500,000.00	3.58%	10/1/2035	\$ 5,106,591.22	\$ (274,149.27)	\$ 4,832,441.95	\$ 180,384.09
<i>NOTE PAYABLE</i>							
Undergrounding	\$ 500,000.00	3.58%	10/1/2035	\$ 464,235.56	\$ (24,922.66)	\$ 439,312.90	\$ 16,398.56
				\$ 5,672,921.76	\$ (338,476.83)	\$ 5,334,444.93	\$ 201,169.75

**TOWN OF PALM BEACH SHORES
BUDGET SUMMARY**

	Actual FY2020	Projected FY2021	Original Budget FY2021	Proposed Budget FY2022	Increase (Decrease)	
Operating Millage Rate	6.3500 mills	6.3500 mills	6.3500 mills	6.3500 mills		
Debt Millage Rate	0.4290 mills	0.4290 mills	0.4290 mills	0.4290 mills		
TAXES:						
Ad Valorem Taxes Operating	\$ 3,710,273	\$ 3,859,085	\$ 3,810,400	\$ 3,841,400	31,000	1% Property values up 0.8%; same millage rate
Ad Valorem Taxes Debt	\$ 250,627	\$ 260,683	\$ 257,400	\$ 259,500	2,100	1%
Local Option Gas Tax	37,312	37,110	36,497	39,147	2,650	7% higher gas prices
Discretionary Sales Tax PBC	83,873	91,493	74,912	91,000	16,088	21% PBC sales tax for roads
Franchise Fees	199,257	201,864	211,500	210,600	(900)	0%
Utility Taxes	344,361	349,002	340,000	348,000	8,000	2% 6% effective 4/1/16; 10% effective 4/1/17
Communications Tax	74,808	67,888	67,646	67,646	-	0%
Licenses and Permits	221,989	181,322	187,000	188,200	1,200	1%
Intergovernmental Revenue	170,264	456,665	119,228	408,812	289,584	243% American Rescue Plan \$266K
Charges for Services	90,867	104,656	73,500	129,026	55,526	76% No community center use FY2021 - covid-19
Fines and Forfeitures	3,687	24,361	6,575	4,000	(2,575)	-39% parking fines; projected included code fine
Interest Earned	39,307	8,895	23,000	8,600	(14,400)	-63% lower interest rates
Special assessments	-	-	-	-	-	-
Miscellaneous Revenue	35,815	213,841	10,000	10,000	-	0% Bequest \$190k
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUE	5,262,440	5,856,865	5,217,658	5,605,931	388,273	7%
Fund Balances/Reserves	-	-	159,590	(254,423)	(414,013)	-259%
TOTAL REVENUES & F/B	\$ 5,262,440	\$ 5,856,865	\$ 5,377,248	\$ 5,351,508	\$ (25,740)	-0.5%
EXPENDITURES:						
Finance and Administration	\$ 445,641	\$ 462,530	\$ 468,689	\$ 487,670	\$ 18,981	4% Personnel; printed code book;
Legal Counsel	137,930	135,800	116,000	121,000	5,000	4% based on actual
Public Works	336,456	318,428	335,288	338,890	3,602	1%
Police	1,715,874	1,681,946	1,681,907	1,680,027	(1,880)	0% no increase for PBSO
Dispatch	45,476	-	-	-	-	0%
Fire	649,726	687,679	697,084	702,395	5,311	1%
Emergency Medical Service	331,653	341,603	341,603	351,851	10,248	3% contract Riviera Beach
Emergency Disaster	-	1,718	-	-	-	0%
Building/Code Enforcement	237,055	272,305	217,151	255,982	38,831	18% consultant fees related to development
Legislative	20,664	9,935	18,487	18,562	75	0%
Solid Waste	197,034	203,500	203,500	209,250	5,750	3% contract Waste Mgmt
Road & Streets	34,648	24,125	24,125	25,125	1,000	4%
Parks	127,376	149,542	135,923	208,024	72,101	53% Tree Trimming contract
Beach	96,490	100,222	101,221	102,495	1,274	1%
Community Center	52,926	39,440	29,540	49,750	20,210	68% FY2021 low due to covid-19
Sewer Service	26,773	26,217	22,975	42,975	20,000	87% Added clean out sewer lines due to age
Risk Management	139,161	123,829	123,100	104,000	(19,100)	-16% Reduction due to less claims
Capital	233,251	285,550	279,800	230,900	(48,900)	-17% does NOT include fire truck
Debt Service	355,327	495,855	495,855	495,855	(0)	0% Undergrounding Debt; final pmt 10/1/35
Contingencies	-	41,681	85,000	85,000	-	0%
TOTAL EXPENDITURES	\$ 5,183,461	\$ 5,401,905	\$ 5,377,248	\$ 5,509,750	\$ 132,502	2.5%
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 5,183,461	\$ 5,401,905	\$ 5,377,248	\$ 5,509,750	\$ 132,502	
Net Increase	\$78,979	\$454,960	(\$0)	(\$158,242)		
American Rescue Plan		\$ 266,000				To deal with
Frick Bequest - for CC		\$ 190,000				at next
						workshop
Net Loss		(\$1,040)				

NOTE: Expenditures have been estimated conservatively and will be adjusted prior to the next budget workshop. Some of the preliminary assumptions include a 3% increase in salaries (COL is 5%); 15% increase in health insurance; FRS increases; and estimated decrease in general & w/c insurance conservatively. At the next budget workshop, the Commission will review each department line item by line item.

**Town of Palm Beach Shores
Budget Worksheet 2021/22
Millage Rate Options**

\$ 630,680,903 DR420 for FY2020

\$ 623,968,157 -1.06% *per Property Appraiser's Office, letter dated 5/28/21*

Assessed Value **\$ 635,816,013** **0.81%** *per Form DR-420, certified by the Property Appraiser*
(line 4 DR-420)

Ad valorem budget assumptions: collectability 98.8%, discount rate 3.7%

OPERATING MILLAGE RATE

Proposed FY2022 Millage Rate	Rolled-Back					
	Same Rate	Rate				
	6.3500	6.3193	6.4000	6.4500	6.5000	6.5500
Ad valorem taxes FY 2022	\$ 3,989,000	\$ 3,969,700	\$ 4,020,400	\$ 4,051,800	\$ 4,083,200	\$ 4,114,600
Discount on taxes FY 2022	\$ (147,600)	\$ (146,900)	\$ (148,800)	\$ (149,900)	\$ (151,100)	\$ (152,200)
Net ad valorem taxes FY 2022	\$ 3,841,400	\$ 3,822,800	\$ 3,871,600	\$ 3,901,900	\$ 3,932,100	\$ 3,962,400
Net ad valorem taxes budgeted FY2021	\$ 3,810,400	\$ 3,810,400	\$ 3,810,400	\$ 3,810,400	\$ 3,810,400	\$ 3,810,400
Increase(decrease) from FY2021	\$ 31,000	\$ 12,400	\$ 61,200	\$ 91,500	\$ 121,700	\$ 152,000
% Change from FY2021	0.81%	0.33%	1.61%	2.40%	3.19%	3.99%
Increase in taxes if millage rate is increased	\$ -	\$ (18,600)	\$ 30,200	\$ 60,500	\$ 90,700	\$ 121,000

DEBT MILLAGE RATE

Commission Decision: This is the third year of the debt millage. Decide whether to (1) maintain the same millage rate increasing the taxes or (2) lower the millage rate keeping the taxes flat. If choosing to keep the same millage rate, any additional taxes collected would be restricted for use of debt service.

	FY2021	FY2022	
		Same Rate	half of DS
Proposed Millage Rate	0.4290	0.4290	0.4099
Ad valorem taxes FY 2020	\$ 267,300	\$ 269,500	\$ 257,500
Discount on taxes FY 2020	\$ (9,900)	\$ (10,000)	\$ (9,500)
Net ad valorem taxes FY 2020	\$ 257,400	\$ 259,500	\$ 248,000

u set aside for future DS

Debt Service on UU Notes half of DS
\$ 495,856 \$ 247,928

Estimated Utility Taxes \$ 348,000



FY2022 Budget Schedule

June 2021	Department Head Budget Meetings – internal staff meetings
July 12, 2021, 7pm	Budget Workshop #1 <ul style="list-style-type: none">• Fund Balance Analysis• Statistics• Revenue Projections• Overview of Operating Expenditures• Capital Plan• Debt Service on Underground Utilities Funding• Millage Rate Discussion• Budget Schedule
July 26 th Commission Meeting	Set proposed millage rates (operating & debt) and tentative budget hearing date, time, and meeting place.
August 9, 2021, 7 pm	Budget Workshop #2 <ul style="list-style-type: none">• Department Budgets• Follow up on any items from first workshop
August 16, 2021, 7 pm	Budget Workshop #3 – if necessary
August 23 rd Commission Meeting	If necessary, possibly prior to the Commission meeting
Tentative Budget Hearing	<i>proposed date: September 13, 2021, 7 pm; regular Commission Workshop immediately following</i>
Final Budget Hearing	<i>proposed date: September 27, 2021, 7 pm; regular Commission Meeting immediately following</i>

September

2021

Budget Hearings



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	Labor Day 6	7	8	Palm Beach County Hearing 9	10	11
12	PBS 1 st Budget Hearing PBS Workshop 13	PBC School Board Hearing 14	15	Yom Kippur 16	17	18
19	Palm Beach County Hearing 20	21	22	23	24	25
26	PBS Final Budget Hearing PBS Comm.Mtg. 27	28	29	30		



Town of Palm Beach Shores
Commission Workshop
July 19, 2021

RECOMMENDATION FOR THE COMMUNITY CENTER

Hello Mr. Mayor,

We hope this email finds you well. We are very pleased to report that our Team (Elizabeth Kuechenmeister, Frank Zizzamia, Mary Stanton, Patricia Brosamer, & Steve Smith) has received a unanimous decision on our recommendation for the Community Center.

First a few key considerations to always remember. The Community Center is first and foremost our Community Center. It is not a commercial event venue. It was built for the primary use of the Palm Beach Shores residents and civic groups. We also recognize the fiscal value of having the Community Center function at least in a revenue neutral manner on an ongoing basis. We believe the best way to achieve this goal is to have more non-resident events that in no manner impact the Town resident and civic group usage of the facility. In order to generate the increase in nonresident event income, we are supportive of engaging the services of a professional event planner.

The former Team charged with identifying that professional event planner (Frank Zizzamia, Janet Kortenhaus, & Laura Ahern) completed a very thorough and exhaustive search and have recommended a local West Plan Beach firm, Special Events Resource. We support their selection of Special Events Resource.

We recommend proceeding with this selected professional event planner on a one-year preferred sourced basis for non-resident events. Residents and civic groups can continue to reserve the Community Center as they always have, use whatever event planner or caterer they choose, or even bring in their own food. There should be no change to resident and civic group use of the Community Center.

We recommend that the Town Hall & DPW personnel continue to fully manage the Community Center as they have in the past, e.g., book all events, setup and teardown, etc.

We recommend that no change to the Palm Beach Shores Community Center name. Keep it named as our Community Center.

Assuming this set of recommendations is brought to the next Commission Workshop for discussion and voting, we request that the Team be present to provide a brief overview and to address any questions the Commission or the residents may put forth.

Thank you for your proposal to put the Team together, it worked out very well.

Best regards,
Elizabeth, Frank, Mary, Patricia, & Steve

ORDINANCE NO. O-4-21

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF PALM BEACH SHORES, FLORIDA, AMENDING THE CODE OF ORDINANCES OF THE TOWN OF PALM BEACH SHORES AT CHAPTER 22. ELECTIONS., SECTION 22-4 TO ADJUST THE DATES FOR QUALIFYING FOR MUNICIPAL ELECTED OFFICE AT THE REQUEST OF THE PALM BEACH COUNTY SUPERVISOR OF ELECTIONS; DIRECTING THE TOWN CLERK TO TRANSMIT A CERTIFIED COPY OF THIS ORDINANCE TO THE PALM BEACH COUNTY SUPERVISOR OF ELECTIONS; PROVIDING THAT EACH AND EVERY OTHER SECTION AND SUBSECTION OF CHAPTER 22. ELECTIONS. SHALL REMAIN IN FULL FORCE AND EFFECT AS PREVIOUSLY ADOPTED; PROVIDING A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE AND AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, Article III, Section 3.6 of the Town Charter sets the date for Town elections as the second Tuesday in March of each year; and

WHEREAS, Chapter 22, Section 22-4 of the Town Code sets the qualifying period for Town elections as noon on the first Tuesday in December until noon on the third Tuesday in December of the calendar year preceding the calendar year in which the election is to be held; and

WHEREAS, the Town of Palm Beach Shores has, as have other municipalities in Palm Beach County, been requested by the Palm Beach County Supervisor of Elections (SOE) to move its municipal election qualifying period to an earlier period that provides sufficient time for the SOE to send vote-by-mail ballots (formerly known as absentee ballots) to overseas citizens in accordance with the requirements set forth in Section 101.62, *Florida Statutes*; and

WHEREAS, the Town Commission has reviewed its qualifying period, the SOE's request and Section 101.62, *Florida Statutes*, and based on same, desires to adjust the qualifying period dates for the Town's municipal election; and

WHEREAS, moving the dates of the Town's qualifying period requires an amendment to Chapter 22. Elections. of the Town Code of Ordinances; and

WHEREAS, Sections 100.3605, 101.75, and 166.021, *Florida Statutes*, permit the Town to amend its code of ordinances to change the dates of its qualifying period by ordinance and without referendum, and

WHEREAS, the Town Commission believes these amendments to the code of ordinances are in the best interests of the citizens of the Town of Palm Beach Shores.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF PALM BEACH SHORES, FLORIDA, THAT:

Section 1. The facts and recitations contained in the preamble of this ordinance are adopted and incorporated by reference as if set forth in this section.

Section 2. The Code of Ordinances of the Town of Palm Beach Shores, Florida, is hereby amended at Chapter 22. Elections, Section 22-4 to adjust the dates for qualifying for municipal elected office; providing that Section 22-4 shall hereafter read as follows:

Sec. 22-4. - Filing for candidacy.

Any qualified elector within the town may become a candidate for any office to be filled at any election by filing with the town clerk, a written notice that he or she intends to be a candidate for such office. This notice must be filed with the town clerk no earlier than noon on the first Tuesday in ~~November~~ December of the calendar year preceding the calendar year in which the election is to be held, nor later than noon on the third Tuesday in ~~November~~ December of the calendar year preceding the calendar year in which the election is to be held. In the event that special circumstances require an adjustment to this qualifying period, the Town Commission may adjust same by ordinance, so long as any such adjustment allows the Town to still meet all deadlines from the Palm Beach County Supervisor of Elections for conducting the election. The names of all candidates and the offices for which they have filed shall be received by the Palm Beach County Supervisor of Elections from the town clerk by 5:00 p.m. on the first ~~Tuesday~~ Friday after the close of qualifying. Such written notice shall be stated on the following prescribed form:

Name of Candidate:

Filed for Office:

Age of Candidate:

Length of Residence:

- a. In the State of Florida:
- b. In the County of Palm Beach:
- c. In the Town of Palm Beach Shores:

Signature of Candidate:

This written notice, together with a written statement subscribed to by at least 15 persons registered to vote in town elections, certifying that such subscriber knows the candidate and believes such

person to be a qualified candidate for the office of town commission, shall be filed within the dates and times referenced above.

Section 3. The town clerk is directed to transmit a certified copy of this ordinance to the Office of the Palm Beach County Supervisor of Elections.

Section 4. Each and every other section and subsection of Chapter 22. Elections, shall remain in full force and effect as previously adopted.

Section 5. All ordinances or parts of ordinances in conflict with this ordinance are repealed.

Section 6. If any section or provision of this ordinance, any paragraph, sentence or word is declared invalid by a court of competent jurisdiction, the decision shall not affect the validity of the remainder of this ordinance.

Section 7. Specific authority is hereby given to codify this ordinance into the Code of Ordinances of the Town of Palm Beach Shores.

Section 8. This ordinance will take effect immediately upon adoption.

FIRST READING this ____ day of July, 2021.

SECOND AND FINAL READING this ____ day of August, 2021.

TOWN OF PALM BEACH SHORES

Alan Fiers, Mayor

ATTEST:

Evyonne Browning, Town Clerk (Seal)

Approved as to form and legal sufficiency.

Keith Davis, Town Attorney