



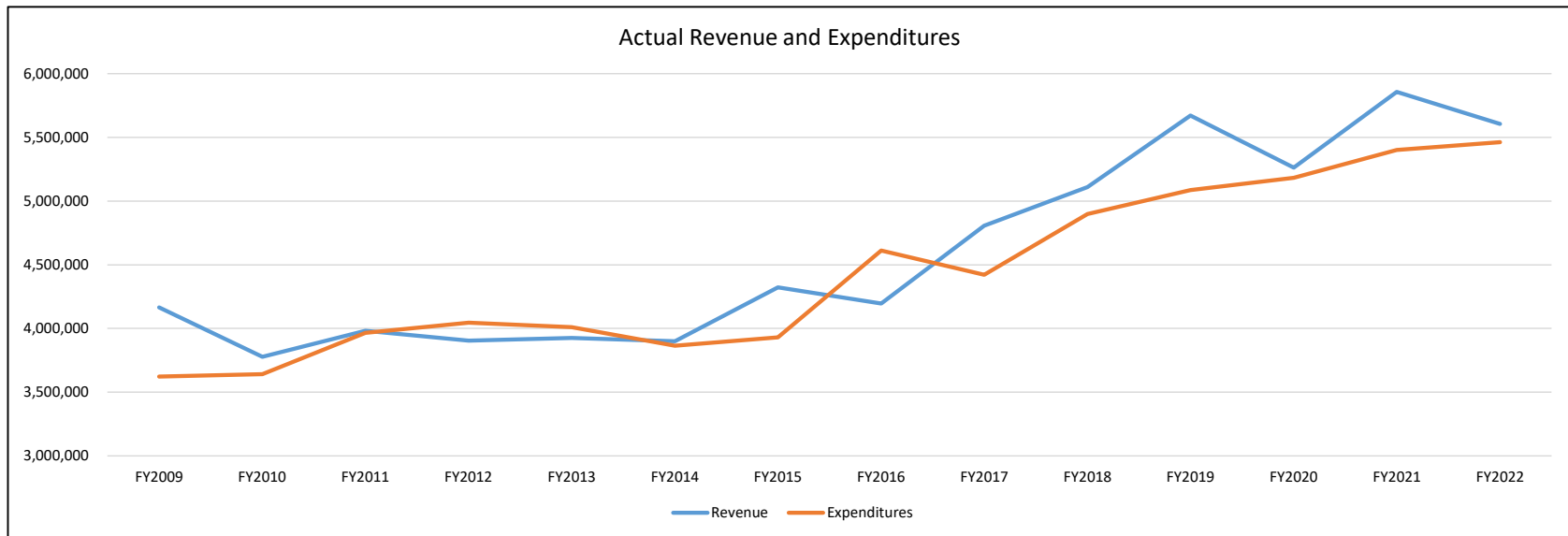
Town of Palm Beach Shores
Commission Workshop
August 16, 2021

FY2022 Budget Workshop #2

1. Budget Graphs – Historical Trends
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 - Expenditures by Type
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3. Capital – updated from Budget Workshop #1
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**Town of Palm Beach Shores
Historical Trends**

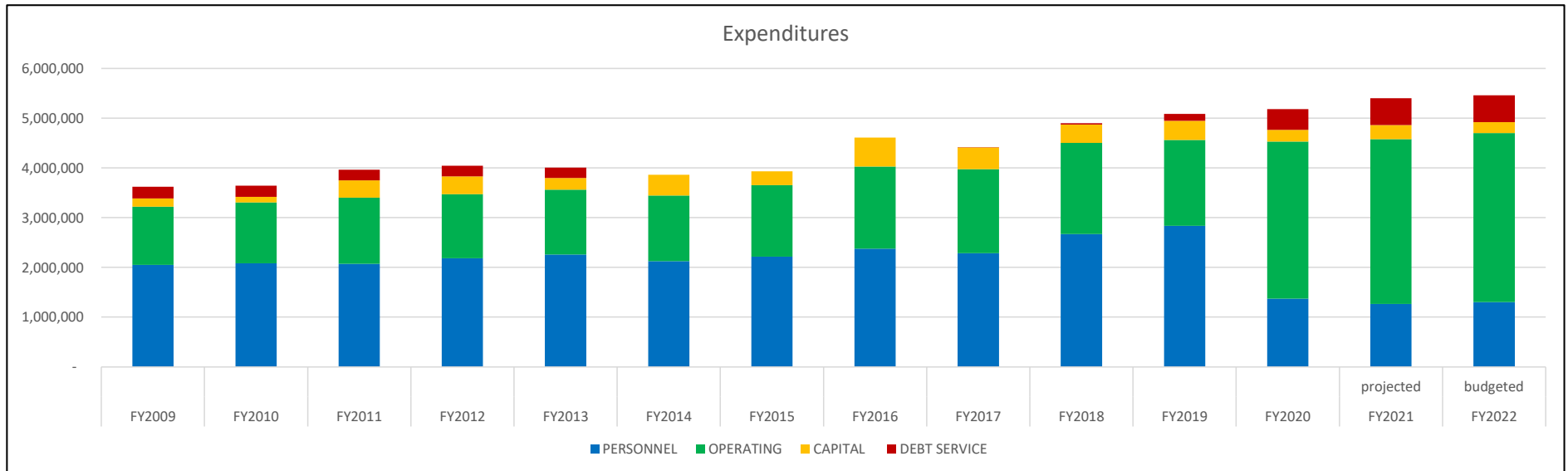
	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	
Budgets - Original														<i>proposed</i>	
Revenue	4,070,059	3,619,831	3,655,523	3,622,612	3,600,622	3,709,903	3,848,776	3,934,959	4,184,288	4,575,151	5,037,066	5,231,085	5,217,658	5,606,673	
Expenditures	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	5,462,261	
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)	144,412	
Budgets - Final														<i>to date</i>	<i>proposed</i>
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	5,606,673	
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	5,462,261	
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)	144,412	
Actual														<i>projected</i>	<i>proposed</i>
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	5,856,865	5,606,673	
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	5,401,905	5,462,261	
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	454,960	144,412	



**Town of Palm Beach Shores
Historical Trends**

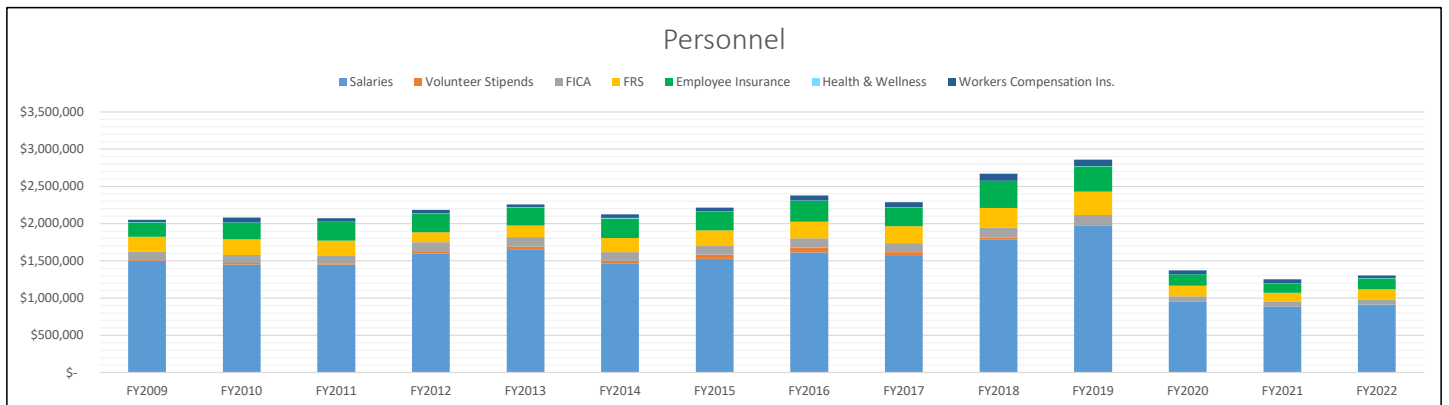
PBSO Nov '19

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
													<i>projected</i>	<i>budgeted</i>
EXPENDITURES BY TYPE														
PERSONNEL	2,051,413	2,082,146	2,071,454	2,182,431	2,257,852	2,123,101	2,218,175	2,375,505	2,287,076	2,669,563	2,838,016	1,372,302	1,265,768	1,302,969
		1%	-1%	5%	3%	-6%	4%	7%	-4%	17%	6%	-52%	-8%	3%
OPERATING	1,168,239	1,223,610	1,334,118	1,291,774	1,304,653	1,324,659	1,434,521	1,653,964	1,689,225	1,836,207	1,725,896	3,159,328	3,310,936	3,396,743
		5%	9%	-3%	1%	2%	8%	15%	2%	9%	-6%	83%	5%	3%
CAPITAL	168,152	115,072	346,347	356,945	233,755	415,626	278,406	581,241	438,270	365,817	383,419	233,251	285,550	222,900
		-32%	201%	3%	-35%	78%	-33%	109%	-25%	-17%	5%	-39%	22%	-22%
DEBT SERVICE	235,310	220,732	213,177	213,186	212,896	-	-	-	6,064	26,804	138,200	418,580	539,651	539,649
		-6%	-3%	0%	0%					342%	416%	203%	29%	0%
TOTAL	3,623,114	3,641,560	3,965,096	4,044,336	4,009,156	3,863,386	3,931,102	4,610,710	4,420,635	4,898,391	5,085,531	5,183,461	5,401,905	5,462,261
		1%	9%	2%	-1%	-4%	2%	17%	-4%	11%	4%	2%	4%	1%

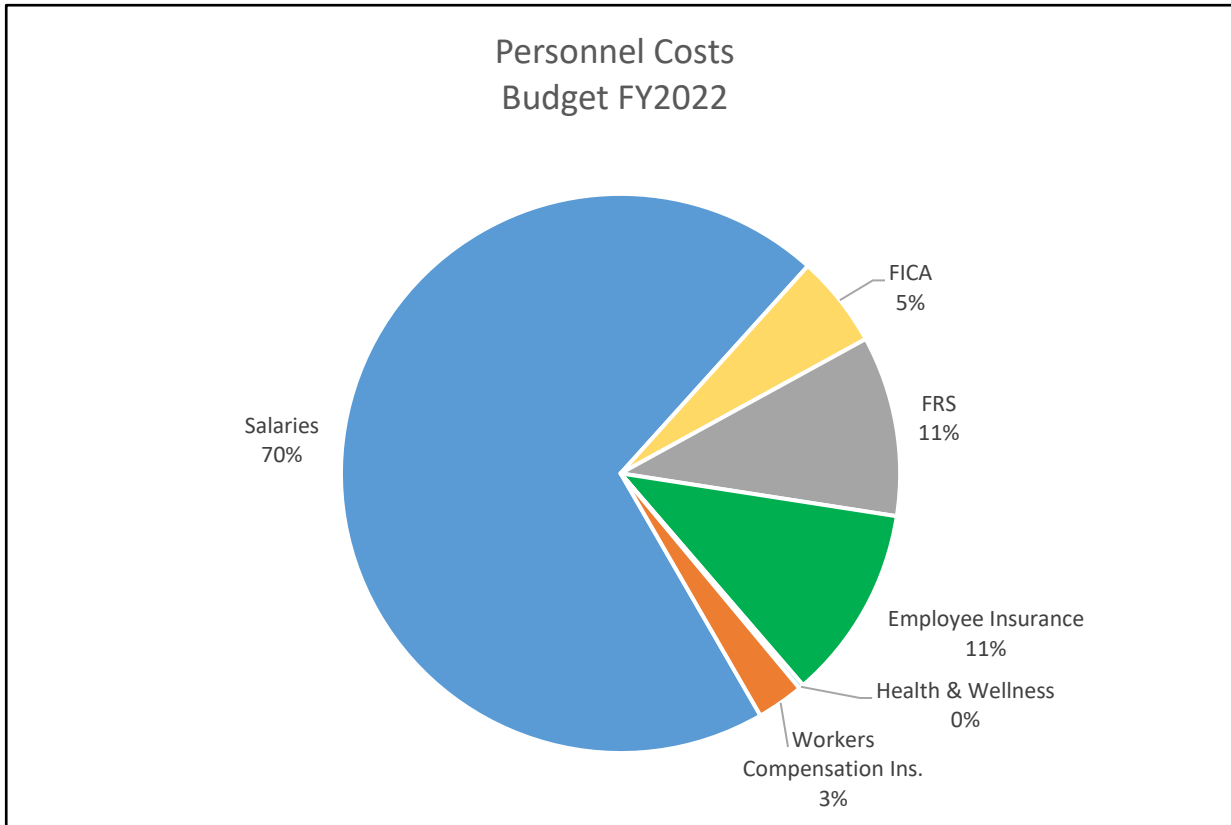


**Town of Palm Beach Shores
Historical Trends - Personnel**

Description	Actual												Projected	Budget
	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Salaries	\$ 1,500,978	\$ 1,451,166 -3%	\$ 1,451,042 0%	\$ 1,597,844 10%	\$ 1,655,009 4%	\$ 1,466,200 -11%	\$ 1,528,196 4%	\$ 1,614,867 6%	\$ 1,567,150 -3%	\$ 1,788,591 14%	\$ 1,970,683 10%	\$ 954,166 -52%	\$ 887,409 -7%	\$ 912,375 3%
Volunteer Stipends	\$ 10,410	\$ 18,700 80%	\$ 15,470 -17%	\$ 32,475 110%	\$ 37,060 14%	\$ 33,930 -8%	\$ 54,250 60%	\$ 64,360 19%	\$ 48,975 -24%	\$ 21,857 -55%	\$ -	\$ -	\$ -	\$ -
FICA	\$ 112,663	\$ 108,289 -4%	\$ 107,631 -1%	\$ 121,029 12%	\$ 127,346 5%	\$ 115,034 -10%	\$ 118,037 3%	\$ 124,775 6%	\$ 119,562 -4%	\$ 131,191 10%	\$ 144,775 10%	\$ 70,688 -51%	\$ 68,231 -3%	\$ 69,339 2%
FRS	\$ 199,243	\$ 212,104 6%	\$ 196,808 -7%	\$ 130,717 -34%	\$ 152,493 17%	\$ 192,414 26%	\$ 207,996 8%	\$ 223,010 7%	\$ 228,065 2%	\$ 269,869 18%	\$ 311,840 16%	\$ 140,933 -55%	\$ 115,841 -18%	\$ 136,011 17%
Employee Insurance	\$ 193,777	\$ 224,438 16%	\$ 250,910 12%	\$ 250,463 0%	\$ 239,982 -4%	\$ 258,988 8%	\$ 247,996 -4%	\$ 277,446 12%	\$ 251,439 -9%	\$ 362,877 44%	\$ 342,790 -6%	\$ 154,217 -55%	\$ 121,135 -21%	\$ 146,400 21%
Health & Wellness	\$ 3,462	\$ 2,355 -32%	\$ 2,913 24%	\$ 5,067 74%	\$ 8,193 62%	\$ 8,470 3%	\$ 8,091 -4%	\$ 5,259 -35%	\$ 4,224 -20%	\$ 1,285 -70%	\$ 1,523 18%	\$ 1,233 -19%	\$ 1,703 38%	\$ 3,440 102%
Workers Compensation	\$ 30,879	\$ 65,093 111%	\$ 46,626 -28%	\$ 44,837 -4%	\$ 37,651 -16%	\$ 48,397 29%	\$ 49,358 2%	\$ 65,906 34%	\$ 67,885 3%	\$ 93,893 38%	\$ 88,635 -6%	\$ 51,185 -42%	\$ 56,735 11%	\$ 35,404 -38%
Total Personnel Costs	\$ 2,051,413	\$ 2,082,146	\$ 2,071,399	\$ 2,182,432	\$ 2,257,734	\$ 2,123,431	\$ 2,213,924	\$ 2,375,623	\$ 2,287,300	\$ 2,669,563	\$ 2,860,246	\$ 1,372,422	\$ 1,251,054	\$ 1,302,969
<i>% Change</i>		1%	-1%	5%	3%	-6%	4%	7%	-4%	17%	7%	-52%	-9%	4%
Consumer Price Index	May 2009 213.856	May 2010 218.178	May 2011 225.964	May 2012 229.815	May 2013 232.945	May 2014 237.9	May 2015 237.805	May 2016 240.229	May 2017 244.733	May 2018 251.588	May 2019 256.092	May 2020 256.394	May 2021 269.195	
Cost of Living Adjustment		2.02%	3.57%	1.70%	1.36%	2.13%	-0.04%	1.02%	1.87%	2.80%	1.79%	0.12%	4.99%	



**Town of Palm Beach Shores
Historical Trends - Personnel**



Description	<i>Budget</i>
	FY2022
Salaries	\$ 912,375
FICA	\$ 69,339
FRS	\$ 136,011
Employee Insurance	\$ 146,400
Health & Wellness	\$ 3,440
Workers Compensation Ins.	\$ 35,404
Total Personnel Costs	\$1,302,969

Town of Palm Beach Shores
Historical Trends - Operating

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	PBSO 11/19 FY2020	projected FY2021	budget FY2022
ADMINISTRATION	78,895	79,707 1%	72,467 -9%	96,120 33%	79,563 -17%	99,852 26%	97,316 -3%	102,355 5%	97,065 -5%	89,279 -8%	88,587 -1%	100,237 13%	94,662 -6%	101,635 7%
LEGAL	72,014	75,845 5%	77,588 2%	99,209 28%	96,088 -3%	76,444 -20%	83,220 9%	111,454 34%	154,752 39%	111,271 -28%	108,800 -2%	137,930 27%	135,800 -2%	121,000 -11%
PLANNING	6,969	14,500 108%	968 -93%	-	-	-	-	-	-	-	-	-	-	-
PUBLIC WORKS	21,985	20,638 -6%	29,540 43%	20,644 -30%	21,976 6%	21,041 -4%	25,661 22%	29,370 14%	40,160 37%	48,250 20%	49,522 3%	80,144 62%	66,158 -17%	64,270 -3%
POLICE	134,627	151,715 13%	169,531 12%	175,633 4%	179,012 2%	158,598 -11%	157,677 -1%	222,749 41%	198,972 -11%	247,204 24%	198,237 -20%	1,538,796 676%	1,661,878 8%	1,661,678 0%
FIRE	119,976	134,523 12%	191,251 42%	147,445 -23%	177,653 20%	203,167 14%	170,475 -16%	75,624 -56%	72,362 -4%	80,243 11%	146,755 83%	166,237 13%	188,371 13%	187,780 0%
BUILDING	104,553	97,998 -6%	98,592 1%	107,010 9%	92,953 -13%	94,844 2%	128,116 35%	147,874 15%	163,525 11%	264,855 62%	197,028 -26%	179,944 -9%	188,089 5%	149,012 -21%
EMERGENCY DISASTER	-	-	-	-	15,366	-	-	-	132,213	139,179	6,012	-	1,718	-
					<i>T.S. Sandy costs</i>				<i>Irma</i>	<i>Irma</i>	<i>Dorian</i>		<i>covid vaccine</i>	
SOLID WASTE	156,440	154,307 -1%	159,211 3%	164,561 3%	167,154 2%	168,677 1%	171,992 2%	173,281 1%	177,411 2%	185,006 4%	190,949 3%	197,034 3%	203,500 3%	209,250 3%
911 DISPATCH	10,862	11,676 7%	18,139 55%	8,925 -51%	9,628 8%	6,526 -32%	7,890 21%	6,297 -20%	6,446 2%	13,311 107%	12,232 -8%	101 -99%	- -100%	- #DIV/0!
LEGISLATIVE	10,576	11,772 11%	14,850 26%	14,974 1%	10,688 -29%	14,941 40%	18,207 22%	20,546 13%	30,542 49%	16,799 -45%	14,197 -15%	20,664 46%	9,935 -52%	18,562 87%
STREETS/STORM DRAIN	39,596	22,112 -44%	45,104 104%	24,689 -45%	21,879 -11%	18,845 -14%	25,267 34%	36,109 43%	22,551 -38%	17,699 -22%	41,158 133%	34,647 -16%	24,125 -30%	25,125 4%
PARKS	85,929	92,519 8%	97,508 5%	83,090 -15%	71,797 -14%	73,071 2%	98,066 34%	114,079 16%	103,015 -10%	115,761 12%	110,514 -5%	127,377 15%	149,542 17%	208,024 39%
BEACH	15,976	14,380 -10%	16,897 18%	9,703 -43%	9,550 -2%	11,256 18%	8,696 -23%	15,014 73%	17,095 14%	15,128 -12%	13,626 -10%	25,706 89%	14,388 -44%	14,600 1%
LIFT STATION/SEWER SV	12,017	14,181 18%	13,273 -6%	14,258 7%	13,128 -8%	14,384 10%	14,318 0%	15,158 6%	16,302 8%	27,907 71%	16,991 -39%	26,773 58%	26,217 -2%	42,975 64%
EMS	194,570	200,407 3%	206,419 3%	212,615 3%	218,996 3%	225,566 3%	292,548 30%	305,736 5%	305,736 0%	312,615 2%	321,994 3%	331,653 3%	341,603 3%	351,851 3%
COMMUNIITY CENTER	30,292	35,284 16%	35,445 0%	23,900 -33%	24,897 4%	26,401 6%	33,376 26%	37,879 13%	37,246 -2%	44,756 20%	46,051 3%	52,926 15%	39,440 -25%	49,750 26%
RISK MANAGEMENT	72,962	92,046 26%	87,335 -5%	88,998 2%	94,325 6%	111,046 18%	101,696 -8%	240,439 136%	113,832 -53%	106,944 -6%	141,433 32%	139,161 -2%	123,829 -11%	106,231 -14%
OPERATING	1,168,239	1,223,610 5%	1,334,118 9%	1,291,774 -3%	1,304,653 1%	1,324,659 2%	1,434,521 8%	1,653,964 15%	1,689,225 2%	1,836,207 9%	1,704,086 -7%	3,159,330 85%	3,269,255 3%	3,311,743 1%

**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		
	EXPENDITURES								
Dept.1	ADMINISTRATION								
513.01200	Salaries - Regular	\$ 176,690	\$ 184,941	\$ 192,782	\$ 193,183	\$ 191,760	\$ 194,030	3 employees	\$ 2,270
513.01300	Salaries - P/T	\$ 62,074	\$ 60,294	\$ 72,657	\$ 92,443	\$ 91,464	\$ 94,208	Town Administrator	\$ 2,744
513.01400	Salaries - O/T	\$ 4,780	\$ 3,923	\$ 4,196	\$ 5,860	\$ 4,000	\$ 7,000	to cover meetings after normal business hours	\$ 3,000
513.01500	Salaries - Longevity	\$ 850	\$ 400	\$ 500	\$ 400	\$ 500	\$ 350		\$ (150)
513.02100	FICA	\$ 18,532	\$ 18,874	\$ 20,568	\$ 22,329	\$ 22,011	\$ 22,613		\$ 602
513.02200	FRS	\$ 19,280	\$ 20,693	\$ 23,838	\$ 27,698	\$ 28,773	\$ 31,983		\$ 3,210
513.02300	Employee Insurance	\$ 37,201	\$ 37,020	\$ 29,759	\$ 24,006	\$ 30,600	\$ 31,500		\$ 900
513.02310	Health & Wellness program	\$ 281	\$ 279	\$ 305	\$ 343	\$ 720	\$ 720		\$ -
513.02400	Workers Compensation Insurance	\$ 800	\$ 796	\$ 800	\$ 1,606	\$ 1,606	\$ 523		\$ (1,083)
513.02500	Unemployment	\$ 798	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	PERSONNEL	\$ 321,284	\$ 327,219	\$ 345,404	\$ 367,868	\$ 371,434	\$ 382,927	3%	\$ 11,493
513.03100	Professional Svcs/Consulting	\$ 19,634	\$ 20,454	\$ 23,675	\$ 22,000	\$ 22,000	\$ 22,000	IT; Website; Actg s/w; social-media archiving	\$ -
513.03110	Payroll/Sect 125 Svc	\$ 1,102	\$ 1,234	\$ 667	\$ 800	\$ 800	\$ 800	Payroll services (ADP, TCP)	\$ -
513.03120	Medical Exams	\$ -	\$ -	\$ 276	\$ -	\$ 150	\$ 150	For new employees	\$ -
513.03200	Audit/Accounting	\$ 17,500	\$ 18,900	\$ 18,900	\$ 16,550	\$ 19,400	\$ 17,050	Audit \$15,650; GASB 75 calculation \$1,400	\$ (2,350)
513.03400	Contracted Services	\$ -	\$ -	\$ 1,097	\$ -	\$ 750	\$ 750	Temps if needed	\$ -
513.04000	Travel Expense	\$ -	\$ -	\$ 131	\$ -	\$ -	\$ 200		\$ 200
513.04100	Telephone	\$ 5,915	\$ 2,896	\$ 14,829	\$ 10,440	\$ 10,440	\$ 10,750	Windstream; AT&T phone & internet	\$ 310
513.04120	Wireless/Pagers	\$ 1,590	\$ 1,440	\$ 2,040	\$ 1,440	\$ 1,440	\$ 2,160	Cellphone reimb	\$ 720
513.04130	Internet Service	\$ 1,175	\$ 227	\$ -	\$ -	\$ -	\$ -	Comcast	\$ -
513.04200	Postage	\$ 1,847	\$ 1,550	\$ 1,224	\$ 1,500	\$ 1,950	\$ 1,800		\$ (150)
513.04300	Electric	\$ 7,106	\$ 7,611	\$ 7,056	\$ 7,150	\$ 7,150	\$ 8,000	FPL; likely rate increase	\$ 850
513.04310	Water	\$ 1,292	\$ 1,374	\$ 2,166	\$ 2,600	\$ 1,400	\$ 2,800	Riviera Beach Water	\$ 1,400
513.04320	Natural Gas	\$ 249	\$ 338	\$ 290	\$ 325	\$ 325	\$ 325	FPU	\$ -
513.04600	Contracts - Equipment Maintenance	\$ 7,125	\$ 7,257	\$ 5,658	\$ 7,500	\$ 8,850	\$ 9,050	Postage meter, copier, ACS, email	\$ 200
513.04620	Maintenance - Building	\$ 117	\$ -	\$ 31	\$ -	\$ -	\$ -	now in Public Works	\$ -
513.04660	Computer Software/Equipment	\$ 481	\$ -	\$ 720	\$ 532	\$ 200	\$ 300		\$ 100
513.04670	Small Equipment	\$ 1,609	\$ 312	\$ 126	\$ 400	\$ 400	\$ 300		\$ (100)
513.04680	Maintenance - Equipment	\$ -	\$ 14	\$ 308	\$ 100	\$ 100	\$ 100		\$ -
513.04700	Printing	\$ 1,179	\$ 748	\$ 718	\$ 500	\$ 500	\$ 500	Town letterhead, business cards, name plates	\$ -
513.04710	Codification	\$ 3,167	\$ 4,156	\$ 2,115	\$ 7,025	\$ 3,500	\$ 6,500	Municipal Code; including printed code	\$ 3,000
513.04800	Fundraising	\$ 854	\$ 727	\$ -	\$ -	\$ 1,000	\$ 1,000	purchase of items to sell (totes/tervis)	\$ -
513.04900	Legal Advertising	\$ 2,831	\$ 5,811	\$ 3,864	\$ 4,950	\$ 4,950	\$ 6,000	Newspaper ads for Ord/Res; bids; open positions	\$ 1,050
513.04930	Banking Fees	\$ 3,922	\$ 2,982	\$ 1,449	\$ 2,500	\$ 4,000	\$ 2,500	Merchant svcs (offset by conv fee)	\$ (1,500)
513.05100	Office Supplies	\$ 3,370	\$ 3,653	\$ 3,667	\$ 3,000	\$ 4,000	\$ 3,750		\$ (250)
513.05110	Kitchen Sundries	\$ 1,411	\$ 1,463	\$ 1,792	\$ 1,450	\$ 1,450	\$ 1,450	water bottles; coffee	\$ -
513.05300	Newsletter	\$ 986	\$ -	\$ -	\$ -	\$ -	\$ -	Quarterly newsletter	\$ -
513.05400	Dues & Subscriptions	\$ 575	\$ 688	\$ 1,811	\$ 750	\$ 750	\$ 750	FACC; FGFOA	\$ -
513.05410	Education/Training	\$ 220	\$ 75	\$ 360	\$ 200	\$ 200	\$ 200	Investment seminar; Clerk confs; Deputy Clerk Training	\$ -
513.05900	Records management	\$ 1,094	\$ 648	\$ 3,763	\$ 2,000	\$ 600	\$ 1,500	Shredding services + scanning archives	\$ 900
513.09000	Miscellaneous	\$ 2,927	\$ 4,029	\$ 1,504	\$ 950	\$ 950	\$ 950		\$ -
	OPERATING	\$ 89,279	\$ 88,587	\$ 100,237	\$ 94,662	\$ 97,255	\$ 101,635	5%	\$ 4,380
	TOTAL ADMINISTRATION	\$ 410,563	\$ 415,806	\$ 445,641	\$ 462,530	\$ 468,689	\$ 484,562	3%	\$ 15,873

**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		
Dept. 2	LEGAL								
514.03100	Professional Services	\$ 107,478	\$ 107,928	\$ 132,903	\$ 130,800	\$ 115,000	\$ 120,000	Town Attorney	\$ 5,000
514.09000	Miscellaneous	\$ 3,792	\$ 872	\$ 5,027	\$ 5,000	\$ 1,000	\$ 1,000	Labor Attorney	\$ -
	OPERATING	\$ 111,271	\$ 108,800	\$ 137,930	\$ 135,800	\$ 116,000	\$ 121,000	4%	\$ 5,000
	TOTAL LEGAL	\$ 111,271	\$ 108,800	\$ 137,930	\$ 135,800	\$ 116,000	\$ 121,000	4%	\$ 5,000

**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		
Dept. 4	PUBLIC WORKS								
519.01200	Salaries - Regular	\$ 154,546	\$ 157,454	\$ 164,895	\$ 165,732	\$ 174,185	\$ 176,780	3 employees	\$ 2,595
519.13000	Salaries - P/T	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
519.01400	Salaries - O/T	\$ 1,642	\$ 1,099	\$ 925	\$ 4,000	\$ 4,000	\$ 4,000		\$ -
519.01500	Salaries - Longevity	\$ 500	\$ 600	\$ 500	\$ 600	\$ 500	\$ 500		\$ -
519.02100	FICA	\$ 11,407	\$ 11,534	\$ 12,173	\$ 13,030	\$ 13,670	\$ 13,868		\$ 198
519.02200	FRS	\$ 12,519	\$ 13,238	\$ 14,659	\$ 16,342	\$ 17,869	\$ 19,615		\$ 1,746
519.02300	Employee Insurance	\$ 43,457	\$ 39,837	\$ 35,016	\$ 28,502	\$ 37,700	\$ 36,400		\$ (1,300)
519.02310	Health & Wellness program	\$ -	\$ 90	\$ -	\$ 360	\$ 720	\$ 720		\$ -
519.02400	Workers Compensation Insurance	\$ 21,256	\$ 20,040	\$ 20,568	\$ 14,700	\$ 14,700	\$ 12,432		\$ (2,268)
519.02500	Unemployment	\$ -	\$ -	\$ -	\$ 1,425	\$ -	\$ -		\$ -
	PERSONNEL	\$ 245,439	\$ 243,892	\$ 248,736	\$ 244,691	\$ 263,344	\$ 264,315	0%	\$ 971
519.03110	Payroll/Sect 125 Svc	\$ 643	\$ 357	\$ 503	\$ 600	\$ 600	\$ 600	Payroll services (ADP; TCP)	\$ -
519.03120	Medical Exams/Services	\$ -	\$ 135	\$ 135	\$ 200	\$ 200	\$ 200	For new employees	\$ -
519.03400	Contract Service	\$ 238	\$ 85	\$ 16,346	\$ 24,600	\$ 24,600	\$ 24,600	cleaning/janitorial; FY21 add weekends beach bathroom	\$ -
519.04000	Travel	\$ 287	\$ -	\$ -	\$ -	\$ 200	\$ 200	for classes	\$ -
519.04120	Wireless	\$ 1,590	\$ 1,320	\$ 1,050	\$ 1,440	\$ 1,440	\$ 720	Cellphone reimb PW Director	\$ (720)
519.04130	Internet	\$ -	\$ 85	\$ 420	\$ 450	\$ 450	\$ 450	air card for PW Director's laptop	\$ -
519.04600	Contracts -Equipment Maintenance	\$ 4,934	\$ 3,705	\$ 4,953	\$ 5,000	\$ 5,000	\$ 5,000	Fire alarm, generator, pest control, etc.	\$ -
519.04620	Maintenance - Building	\$ 6,952	\$ 15,008	\$ 10,364	\$ 9,000	\$ 9,000	\$ 9,000	All of Town Hall; based on actual	\$ -
519.04630	Maintenance - Vehicle	\$ 2,766	\$ 7,365	\$ 2,977	\$ 3,100	\$ 3,100	\$ 3,100	Includes tractor & old gator	\$ -
519.04650	Signs	\$ -	\$ -	\$ -	\$ 327	\$ -	\$ -		\$ -
519.04670	Small Equipment	\$ 241	\$ -	\$ 1,329	\$ 3,100	\$ 200	\$ 200	FY2021 radios	\$ -
519.04680	Maintenance - Equipment	\$ 3,814	\$ 838	\$ -	\$ 1,100	\$ 700	\$ 700		\$ -
519.05100	Office Supplies	\$ 2,320	\$ 858	\$ 1,401	\$ 1,200	\$ 1,200	\$ 1,200		\$ -
519.05110	Kitchen Sundries	\$ 1,498	\$ 1,702	\$ 1,184	\$ 1,500	\$ 1,500	\$ 1,500	Water bottles	\$ -
519.05200	Operating Supplies	\$ 6,978	\$ 4,031	\$ 5,908	\$ 3,000	\$ 3,950	\$ 4,000		\$ 50
519.05201	Small Tools	\$ 2,530	\$ 1,297	\$ 313	\$ 700	\$ 500	\$ 500		\$ -
519.05205	Janitorial Supplies	\$ 6,142	\$ 4,930	\$ 5,925	\$ 2,500	\$ 4,950	\$ 4,950	Cleaning supplies; paper towels; toilet paper	\$ -
519.05210	Fuel	\$ 4,400	\$ 3,845	\$ 2,492	\$ 3,500	\$ 3,500	\$ 4,000	Includes diesel for tractor	\$ 500
519.05240	Uniforms	\$ 2,344	\$ 2,717	\$ 2,027	\$ 1,000	\$ 2,000	\$ 2,000	3 employees boots & shirts	\$ -
519.05410	Education/Training	\$ 399	\$ 322	\$ 299	\$ -	\$ 825	\$ 850	Certification classes APWA/QSHA/Heavy Equip.	\$ 25
519.07100	Debt Service - principal	\$ -	\$ 2,996	\$ 6,206	\$ 6,208	\$ 6,208	\$ 6,817	Ford Pickup Truck	\$ 609
519.07200	Debt Service - interest	\$ -	\$ 793	\$ 1,370	\$ 1,371	\$ 1,371	\$ 760	Ford Pickup Truck	\$ (611)
519.08900	Emergency Preparedness	\$ -	\$ -	\$ 21,815	\$ 2,600	\$ -	\$ -	covid-19 costs - reimbursed by grants	\$ -
519.09000	Miscellaneous	\$ 173	\$ 921	\$ 705	\$ 1,241	\$ 450	\$ 500	fy2021 all holiday decorations	\$ 50
	OPERATING	\$ 48,250	\$ 53,311	\$ 87,720	\$ 73,737	\$ 71,944	\$ 71,847	0%	\$ (97)
	TOTAL PUBLIC WORKS	\$ 293,689	\$ 297,203	\$ 336,456	\$ 318,428	\$ 335,288	\$ 336,162	0%	\$ 874

**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		
Dept. 5	POLICE								
521.01100	Salary - Chief	\$ 100,140	\$ 103,721	\$ 10,599	\$ -	\$ -	\$ -		\$ -
521.01200	Salaries - Regular	\$ 519,827	\$ 553,871	\$ 64,752	\$ -	\$ -	\$ -		\$ -
521.01300	Salaries - P/T	\$ 83,739	\$ 119,875	\$ 5,270	\$ -	\$ -	\$ -		\$ -
521.01400	Salaries - O/T	\$ 68,882	\$ 106,063	\$ 14,405	\$ -	\$ -	\$ -		\$ -
521.01410	Salaries - O/T Court Duty	\$ 888	\$ 227	\$ -	\$ -	\$ -	\$ -		\$ -
521.01450	Salaries - Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
521.01500	Salaries - Longevity	\$ 3,000	\$ 3,500	\$ -	\$ -	\$ -	\$ -		\$ -
521.01510	Salaries - Field Training Officer	\$ 193	\$ 299	\$ -	\$ -	\$ -	\$ -		\$ -
521.01530	Salaries - Education Incentive	\$ 6,690	\$ 6,940	\$ 600	\$ -	\$ -	\$ -		\$ -
521.01700	Salaries - Special Duty	\$ 3,833	\$ 3,570	\$ -	\$ -	\$ -	\$ -		\$ -
521.02100	FICA	\$ 57,359	\$ 65,702	\$ 7,053	\$ -	\$ -	\$ -		\$ -
521.02200	FRS	\$ 154,976	\$ 177,742	\$ 24,045	\$ -	\$ -	\$ -		\$ -
521.02300	Employee Insurance	\$ 153,729	\$ 138,336	\$ 10,689	\$ -	\$ -	\$ -		\$ -
521.02310	Health & Wellness program	\$ 254	\$ 219	\$ -	\$ -	\$ -	\$ -		\$ -
521.02400	Workers Compensation Insurance	\$ 43,705	\$ 41,283	\$ 3,450	\$ -	\$ -	\$ -		\$ -
521.02500	Unemployment	\$ -	\$ -	\$ -	\$ 1,719	\$ -	\$ -	past employees	\$ -
	PERSONNEL	\$ 1,197,215	\$ 1,321,348	\$ 140,862	\$ 1,719	\$ -	\$ -		\$ -
521.03100	Professional Svcs/Consulting	\$ 24,896	\$ 21,924	\$ 2,618	\$ -	\$ -	\$ -		\$ -
521.03110	Payroll/ Sect 125 Svc	\$ 3,215	\$ 1,805	\$ 238	\$ -	\$ -	\$ -		\$ -
521.03120	Medical Exams/Drug Screens	\$ 1,871	\$ 1,222	\$ -	\$ -	\$ -	\$ -		\$ -
521.03400	Contract Svcs - PBSO	\$ -	\$ -	\$ 1,511,013	\$ 1,648,378	\$ 1,648,378	\$ 1,648,378	FY2019 11 mos.; FY2020 & FY2021 no increase	\$ -
521.03500	Investigation Costs	\$ 2,061	\$ 1,030	\$ 206	\$ -	\$ -	\$ -		\$ -
521.04000	Travel	\$ 1,221	\$ 1,869	\$ -	\$ -	\$ -	\$ -		\$ -
521.04100	Telephone	\$ 6,130	\$ 2,896	\$ -	\$ -	\$ -	\$ -		\$ -
521.04120	Wireless	\$ 7,297	\$ 6,735	\$ 527	\$ -	\$ -	\$ -		\$ -
521.04130	Internet Service	\$ 6,242	\$ 3,804	\$ 648	\$ -	\$ -	\$ -		\$ -
521.04200	Postage	\$ 199	\$ 293	\$ -	\$ -	\$ -	\$ -		\$ -
521.04300	Electric	\$ 5,830	\$ 6,537	\$ 5,165	\$ 6,000	\$ 6,000	\$ 6,000	FPL - PD bldg + ALPR cameras	\$ -
521.04320	Natural Gas	\$ -	\$ -	\$ 284	\$ 300	\$ 300	\$ 300	previously in Dispatch - FPU for generator	\$ -
521.04600	Contracts - Equip. Maintenance	\$ 56,130	\$ 44,678	\$ 2,833	\$ 2,000	\$ 4,130	\$ 2,000	cameras; termites; generator; a/c	\$ (2,130)
521.04620	Maintenance - Building	\$ 4,008	\$ 7,343	\$ 2,996	\$ 3,000	\$ 3,000	\$ 3,000		\$ -
521.04630	Maintenance - Automobiles	\$ 16,964	\$ 17,877	\$ 2,220	\$ -	\$ -	\$ -		\$ -
521.04631	Maintenance - Other vehicles	\$ -	\$ 760	\$ -	\$ -	\$ -	\$ -		\$ -
521.04635	Auto repairs covered by Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
521.04660	Computer Software/Hardware	\$ 1,247	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
521.04670	Small Equipment	\$ 2,456	\$ 869	\$ -	\$ -	\$ -	\$ -		\$ -
521.04680	Maintenance - Equipment	\$ 5,580	\$ 1,685	\$ -	\$ -	\$ -	\$ -		\$ -
521.04700	Printing	\$ 2,034	\$ 52	\$ -	\$ -	\$ -	\$ -		\$ -
521.04900	Community Police	\$ 10,535	\$ 12,169	\$ 4,424	\$ -	\$ -	\$ -		\$ -
521.05100	Office Supplies	\$ 1,980	\$ 1,290	\$ -	\$ -	\$ -	\$ -		\$ -
521.05110	Kitchen Sundries	\$ 1,853	\$ 3,212	\$ -	\$ -	\$ -	\$ -		\$ -
521.05200	Operating Supplies	\$ 3,492	\$ 1,418	\$ -	\$ -	\$ -	\$ -		\$ -
521.05205	Janitorial Supplies	\$ 1,892	\$ 1,417	\$ 1,978	\$ 2,200	\$ 1,750	\$ 2,000		\$ 250
521.05210	Fuel	\$ 29,338	\$ 27,174	\$ 1,671	\$ -	\$ -	\$ -		\$ -
521.05220	Tires & Vehicle Batteries	\$ 3,199	\$ 3,358	\$ -	\$ -	\$ -	\$ -		\$ -
521.05230	Hardware/Training Equip.	\$ 2,256	\$ 812	\$ -	\$ -	\$ -	\$ -		\$ -

**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		
521.05240	Uniforms	\$ 9,428	\$ 8,222	\$ -	\$ -	\$ -	\$ -		\$ -
521.05250	Ammunition	\$ 1,114	\$ 667	\$ -	\$ -	\$ -	\$ -		\$ -
521.05260	Uniform Shoes	\$ 340	\$ 635	\$ -	\$ -	\$ -	\$ -		\$ -
521.05280	K-9 Costs (food, vet)	\$ 531	\$ 799	\$ -	\$ -	\$ -	\$ -		\$ -
521.05400	Dues & Subscriptions	\$ 2,800	\$ 861	\$ -	\$ -	\$ -	\$ -		\$ -
521.05410	Education/Training	\$ 5,204	\$ 4,857	\$ -	\$ -	\$ -	\$ -		\$ -
521.05900	Records Management	\$ 1,021	\$ 1,328	\$ -	\$ -	\$ -	\$ -		\$ -
521.07100	Debt Service - principal	\$ 7,344	\$ 21,663	\$ 29,668	\$ 15,754	\$ 15,754	\$ 16,511	Tasers 5yr (\$7,344), Cars& Cameras final pmt 12/2023	\$ 757
521.07200	Debt Service - interest	\$ -	\$ 3,788	\$ 6,548	\$ 2,595	\$ 2,595	\$ 1,838	Cars& Cameras final pmt 12/2023	\$ (757)
521.08300	Grant expenditures	\$ 3,159	\$ 3,671	\$ -	\$ -	\$ -	\$ -		\$ -
521.08600	Medical/1st Responder/OSHA Supp	\$ 1,460	\$ 601	\$ -	\$ -	\$ -	\$ -		\$ -
521.08800	Accreditation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
521.08900	Emergency Preparedness	\$ -	\$ 805	\$ -	\$ -	\$ -	\$ -		\$ -
521.09000	Miscellaneous	\$ 3,281	\$ 122	\$ 1,974	\$ -	\$ -	\$ -		\$ -
521.09900	Noncapital items-donated funds	\$ 16,940	\$ 3,440	\$ -	\$ -	\$ -	\$ -		\$ -
	OPERATING	\$ 254,548	\$ 223,688	\$ 1,575,012	\$ 1,680,227	\$ 1,681,907	\$ 1,680,027	0%	\$ (1,880)
	TOTAL POLICE	\$ 1,451,763	\$ 1,545,035	\$ 1,715,874	\$ 1,681,946	\$ 1,681,907	\$ 1,680,027	0%	\$ (1,880)

**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		
Dept. 6	FIRE								
522.01100	Salary - Chief	\$ 81,068	\$ 85,183	\$ 88,425	\$ 90,312	\$ 92,100	\$ 92,100		\$ -
522.01200	Salary - Fire	\$ 141,028	\$ 162,215	\$ 165,581	\$ 181,042	\$ 174,200	\$ 178,600	4 full-time firefighters	\$ 4,400
522.01300	Salary - P/T	\$ -	\$ 576	\$ -	\$ -	\$ -	\$ -		\$ -
522.01400	Salary - O/T	\$ 30,930	\$ 26,415	\$ 29,511	\$ 25,000	\$ 25,000	\$ 25,000	to cover paid time off	\$ -
522.01500	Salary - Longevity	\$ -	\$ 100	\$ 250	\$ 450	\$ 250	\$ 700		\$ 450
522.01510	Salary - O/T Training	\$ -	\$ -	\$ -	\$ 4,500	\$ 6,000	\$ 6,000	estimate 40 hours training per year	\$ -
522.01600	Volunteer Stipends	\$ 21,857	\$ -	\$ -	\$ -	\$ -	\$ -	Now paid by VFA	\$ -
522.02100	FICA	\$ 18,622	\$ 19,784	\$ 20,399	\$ 23,050	\$ 22,763	\$ 22,675		\$ (88)
522.02200	FRS	\$ 58,964	\$ 68,626	\$ 70,792	\$ 66,548	\$ 72,751	\$ 78,292		\$ 5,541
522.02300	Employee Insurance	\$ 66,518	\$ 66,346	\$ 66,662	\$ 65,756	\$ 72,600	\$ 67,900		\$ (4,700)
522.02310	Health & Wellness program	\$ 451	\$ 515	\$ 808	\$ 1,000	\$ 2,000	\$ 2,000		\$ -
522.02400	Workers Compensation Insurance	\$ 22,348	\$ 21,032	\$ 21,600	\$ 33,014	\$ 33,014	\$ 17,249		\$ (15,765)
522.02500	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	PERSONNEL	\$ 441,785	\$ 450,793	\$ 464,027	\$ 490,672	\$ 500,678	\$ 490,516	-2%	\$ (10,162)
522.03100	Consulting	\$ 588	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
522.03110	Payroll/Sect 125 Svc	\$ 1,241	\$ 1,024	\$ 993	\$ 1,150	\$ 1,150	\$ 1,150	Payroll services	\$ -
522.03120	Medical Exams	\$ 717	\$ 135	\$ 382	\$ 5,500	\$ 5,500	\$ 5,500	Annual physical f/t (\$800 per); Volunteers (\$400 per)	\$ -
522.03125	Prof. Svcs. - Background Checks	\$ 1,196	\$ 1,300	\$ 500	\$ 1,500	\$ 1,500	\$ 1,500	\$50 each	\$ -
522.03430	Volunteer Services	\$ -	\$ 37,319	\$ 43,974	\$ 50,000	\$ 50,000	\$ 50,000	Volunteer firefighters from PBSVFA	\$ -
522.03440	Contract Svcs - Medical Director	\$ -	\$ -	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000	Medical Director	\$ -
522.04000	Travel	\$ 795	\$ -	\$ 805	\$ 1,000	\$ 1,000	\$ 1,000	for ed/training	\$ -
522.04100	Telephone	\$ 1,236	\$ 489	\$ -	\$ -	\$ -	\$ -	Windstream-AT&T included with TH	\$ -
522.04120	Wireless/Pagers	\$ 708	\$ 1,627	\$ 3,164	\$ 2,880	\$ 2,880	\$ 2,880	Cellphone reimb; Verizon shift phone & safety pad	\$ -
522.04130	Internet	\$ 1,200	\$ 756	\$ 993	\$ 1,200	\$ 1,200	\$ 500	Comcast	\$ (700)
522.04200	Postage	\$ 69	\$ 47	\$ 145	\$ 100	\$ 100	\$ 100		\$ -
522.04320	Natural Gas	\$ 530	\$ 696	\$ 776	\$ 840	\$ 840	\$ 950		\$ 110
522.04330	Hydrant Rental	\$ 13,200	\$ 13,200	\$ 13,200	\$ 13,200	\$ 13,200	\$ 13,200	Riviera Beach Water 22 hydrants	\$ -
522.04600	Contracts - Equipment/Maint	\$ 1,948	\$ 397	\$ 3,147	\$ 7,500	\$ 7,500	\$ 7,500	SCBA maint; ladder testing; hose testing; copier	\$ -
522.04620	Maintenance - Building	\$ 2,356	\$ 12,635	\$ 5,567	\$ 2,500	\$ 2,500	\$ 2,500		\$ -
522.04630	Maintenance - Vehicle	\$ 16,804	\$ 23,072	\$ 29,874	\$ 20,000	\$ 20,000	\$ 20,000		\$ -
522.04640	Community Risk Reduction	\$ 652	\$ 555	\$ 324	\$ 1,000	\$ 1,000	\$ 1,000		\$ -
522.04660	Computer Software/Equipment	\$ 419	\$ 4,437	\$ 5,014	\$ 3,000	\$ 3,000	\$ 4,500	safety pad s/w	\$ 1,500
522.04670	Small Equipment	\$ 2,480	\$ 1,751	\$ 2,256	\$ 2,500	\$ 2,500	\$ 2,500		\$ -
522.04680	Maintenance - Equipment	\$ 2,446	\$ 1,820	\$ 1,748	\$ 2,500	\$ 2,500	\$ 2,500		\$ -
522.04700	Printing	\$ -	\$ 778	\$ 405	\$ 300	\$ 300	\$ 300	ID Cards	\$ -
522.04800	Fundraising	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
522.05100	Office Supplies	\$ 386	\$ 642	\$ 134	\$ 750	\$ 750	\$ 500		\$ (250)
522.05110	Kitchen Sundries	\$ 1,918	\$ 3,802	\$ 2,393	\$ 3,000	\$ 2,000	\$ 2,300		\$ 300
522.05200	Operating Supplies	\$ 1,416	\$ 6,965	\$ 120	\$ 2,200	\$ 3,200	\$ 3,200	buy new fire hose (\$2,200)	\$ -
522.05205	Janitorial Supplies	\$ 3,129	\$ 2,321	\$ 3,594	\$ 3,000	\$ 3,000	\$ 3,000		\$ -
522.05210	Fuel	\$ 6,146	\$ 6,156	\$ 7,091	\$ 7,000	\$ 6,000	\$ 7,000	Fuel and diesel	\$ 1,000
522.05220	Tires & Batteries	\$ 179	\$ 54	\$ 560	\$ 7,000	\$ 7,000	\$ 7,000	Pierce tires	\$ -
522.05240	Uniforms/Protective Gear	\$ 12,479	\$ 14,021	\$ 4,614	\$ 14,000	\$ 15,000	\$ 15,000	Uniforms/helmets/boots/gloves/hoods	\$ -
522.05400	Dues & Subscriptions	\$ 120	\$ 459	\$ 540	\$ 1,100	\$ 1,100	\$ 1,100		\$ -
522.05410	Education/Training	\$ 1,820	\$ 5,663	\$ 157	\$ 6,900	\$ 6,900	\$ 6,900		\$ -

**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		
522.07100	Debt Service - principal	\$ 17,405	\$ 18,065	\$ 18,750	\$ 7,414	\$ 7,414	\$ 7,771	SCBA lease (18-20); FY21 Ford Interceptor	\$ 357
522.07200	Debt Service - interest	\$ 2,055	\$ 1,395	\$ 711	\$ 1,222	\$ 1,222	\$ 865	SCBA lease (18-20); FY21 Ford Interceptor	\$ (357)
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	\$ 1,447	\$ 1,921	\$ 1,986	\$ 3,950	\$ 3,950	\$ 2,000		\$ (1,950)
522.08900	Emergency Preparedness	\$ -	\$ -	\$ 6,579	\$ 601	\$ -	\$ -	covid costs	\$ -
522.09000	Miscellaneous	\$ 245	\$ 912	\$ 6,204	\$ 1,200	\$ 1,200	\$ 1,200	Includes Fire Awards; host FCAPBC lunch	\$ -
522.09900	Noncapital items-donated funds	\$ 726	\$ 800	\$ -	\$ -	\$ -	\$ -		\$ -
	OPERATING	\$ 99,703	\$ 166,215	\$ 185,698	\$ 197,007	\$ 196,406	\$ 196,416	0%	\$ 10
	TOTAL FIRE	\$ 541,488	\$ 617,008	\$ 649,726	\$ 687,679	\$ 697,084	\$ 686,932	-1%	\$ (10,152)

**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		
Dept. 7	BUILDING/CODE ENFORCEMENT								
524.01200	Salaries - Regular	\$ -	\$ -	\$ 43,636	\$ 55,040	\$ 54,824	\$ 56,469	1 FT - Code Enf; Flood Plain Mgmt; CRS; Grants	\$ 1,645
524.01400	Salaries - O/T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
524.01500	Salaries - Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100		\$ 100
524.02100	FICA	\$ -	\$ -	\$ 3,338	\$ 4,211	\$ 4,195	\$ 4,328		\$ 133
524.02200	FRS	\$ -	\$ -	\$ 3,826	\$ 5,253	\$ 5,483	\$ 6,121		\$ 638
524.02300	Employee Insurance	\$ -	\$ -	\$ 6,312	\$ 9,941	\$ 10,300	\$ 10,600		\$ 300
522.02400	Workers Compensation Insurance	\$ -	\$ -	\$ -	\$ 539	\$ 539	\$ 2,000		\$ 1,461
		\$ -	\$ -	\$ 57,112	\$ 74,984	\$ 75,341	\$ 79,618	6%	\$ 4,277
524.03100	Prof. Services/ Consulting	\$ 41,993	\$ 27,699	\$ 38,181	\$ 29,000	\$ 20,000	\$ 16,000	Town Engineer - CRS (\$5,600)	\$ (4,000)
524.03101	Contract Building Officials	\$ 108,346	\$ 59,106	\$ 73,450	\$ 82,020	\$ 82,020	\$ 69,132	Diversified Bldg Dept (\$66k); So Central Planning (\$3k)	\$ (12,888)
524.03102	Code Enforcement Services	\$ 72,132	\$ 64,946	\$ 11,048	\$ -	\$ -	\$ -	in-house 12/19	\$ -
524.03104	Prof. Services/ Zoning Official	\$ 11,660	\$ 20,442	\$ 13,630	\$ 34,000	\$ 15,000	\$ 20,000	Schmidt Nichols	\$ 5,000
524.03105	Legal Svcs.-Special Master	\$ 1,802	\$ 1,684	\$ 1,223	\$ 4,440	\$ 4,440	\$ 2,000	increase due to tickets; 2 hours per month	\$ (2,440)
524.03110	Payroll/Sect 125 Services	\$ -	\$ -	\$ 104	\$ 175	\$ 175	\$ 175		\$ -
524.03130	Prof. Svcs. - Fire Inspections	\$ 7,040	\$ -	\$ 5,415	\$ 5,065	\$ 3,000	\$ 5,100	Contract with PBC-pass through cost	\$ 2,100
524.03300	Reimb Dev. Costs (Variance/Site Plan Hearings)	\$ 7,368	\$ 7,412	\$ 355	\$ 3,000	\$ 3,000	\$ 25,000	Offset by revenue #34920 & 34930	\$ 22,000
524.03310	Reimb Code Compliance Costs	\$ -	\$ 130	\$ 18,880	\$ 14,385	\$ -	\$ -	FY2020 demo 118 cascade; FY2021 demo 124 cascade	\$ -
524.04000	Travel	\$ -	\$ -	\$ 135	\$ -	\$ -	\$ 1,200	hotel for conferences	\$ 1,200
524.04200	Postage	\$ 469	\$ 377	\$ 404	\$ 400	\$ 400	\$ 450		\$ 50
524.04600	Contracts - Equipment Maintenance	\$ -	\$ 786	\$ -	\$ -	\$ 600	\$ -		\$ (600)
524.04630	Maintenance - vehicle	\$ -	\$ -	\$ 239	\$ 140	\$ -	\$ 200		\$ 200
524.04650	Signs - Reimb'd ("for sale/rent")	\$ 1,050	\$ 700	\$ -	\$ 600	\$ 100	\$ 200		\$ 100
524.04670	Small Equipment	\$ -	\$ -	\$ -	\$ 339	\$ 100	\$ 200		\$ 100
524.04680	Maintenance - equipment	\$ -	\$ -	\$ -	\$ 125	\$ 125	\$ -		\$ (125)
524.04700	Printing	\$ 469	\$ -	\$ 151	\$ 300	\$ 200	\$ 300		\$ 100
524.04900	Legal Advertising	\$ 3,093	\$ 2,618	\$ 2,470	\$ 2,000	\$ 2,000	\$ 2,500	Ads for P&Z / Variances	\$ 500
524.04912	Building Surcharge Fees	\$ 1,674	\$ 2,087	\$ 4,087	\$ 2,000	\$ 2,000	\$ 3,000	Offset by revenue #32210	\$ 1,000
524.05100	Office Supplies	\$ 273	\$ -	\$ -	\$ 500	\$ 250	\$ 300		\$ 50
524.05400	Dues & subscriptions	\$ 900	\$ 1,388	\$ 1,060	\$ 1,000	\$ 900	\$ 1,130	Intergov'tl Coordination Program (comp plan coord); FACE; FMA	\$ 230
524.05410	Education/Training	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ 1,125	Floodplain mgrs conf; code enf conf; floodplain mgr training	\$ 1,125
524.05900	Records management	\$ 5,633	\$ 7,503	\$ 8,662	\$ 8,100	\$ 7,000	\$ 500	Lot scanning - complete 2021	\$ (6,500)
524.07100	Debt Service Principal	\$ -	\$ -	\$ -	\$ 7,926	\$ -	\$ 8,307	Ford Interceptor - code enforcement	\$ 8,307
524.07200	Debt Service Interest	\$ -	\$ -	\$ -	\$ 1,306	\$ -	\$ 925	Ford Interceptor - code enforcement	\$ 925
524.90000	Miscellaneous	\$ 953	\$ 150	\$ -	\$ 500	\$ 500	\$ 500		\$ -
	OPERATING	\$ 264,855	\$ 197,027	\$ 179,943	\$ 197,321	\$ 141,810	\$ 158,244	12%	\$ 16,434
	TOTAL BLDG/CODE ENFMT	\$ 264,855	\$ 197,027	\$ 237,055	\$ 272,305	\$ 217,151	\$ 237,862	10%	\$ 20,711

**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		
Dept. 8	EMERGENCY DISASTER								
		Irma	Dorian		Covid Vaccine				
525.01200	Salaries - Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
525.01400	Salaries - O/T	\$ -	\$ 16,804	\$ -	\$ -	\$ -	\$ -		\$ -
525.02100	FICA	\$ -	\$ 1,285	\$ -	\$ -	\$ -	\$ -		\$ -
525.02200	FRS	\$ -	\$ 3,721	\$ -	\$ -	\$ -	\$ -		\$ -
525.03400	Contractual Services	\$ 62,923	\$ -	\$ -	\$ 355	\$ -	\$ -		\$ -
525.04680	Maintenance - Equipment	\$ 26,685	\$ 5,034	\$ -	\$ -	\$ -	\$ -		\$ -
525.05200	Operating Supplies	\$ 2,466	\$ -	\$ -	\$ 1,318	\$ -	\$ -		\$ -
525.09000	Miscellaneous Expenses	\$ 47,105	\$ 978	\$ -	\$ 45	\$ -	\$ -		\$ -
	TOTAL EMERGENCY DISASTER	\$ 139,179	\$ 27,822	\$ -	\$ 1,718	\$ -	\$ -		\$ -

**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		
Dept. 9	SOLID WASTE								
534.03400	Contractual Services	\$ 175,159	\$ 181,473	\$ 187,418	\$ 193,250	\$ 193,250	\$ 199,000	Waste Mgmt; 3% incr max per contract	\$ 5,750
534.05000	Governmental Disposal	\$ 9,825	\$ 9,476	\$ 9,616	\$ 10,250	\$ 10,250	\$ 10,250	Solid Waste Authority - annual assessment	\$ -
534.09000	Miscellaneous Expenses	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	OPERATING	\$ 185,006	\$ 190,949	\$ 197,034	\$ 203,500	\$ 203,500	\$ 209,250	3%	\$ 5,750
	TOTAL SOLID WASTE	\$ 185,006	\$ 190,949	\$ 197,034	\$ 203,500	\$ 203,500	\$ 209,250	3%	\$ 5,750

**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		
Dept. 10	911 DISPATCH								
								Now contracted with PBSO	
526.01200	Salaries - Regular	\$ 215,254	\$ 252,560	\$ 25,724	\$ -	\$ -	\$ -		\$ -
526.01300	Salaries - P/T	\$ 34,662	\$ 16,352	\$ -	\$ -	\$ -	\$ -		\$ -
526.01400	Salaries - O/T	\$ 25,847	\$ 33,238	\$ 7,572	\$ -	\$ -	\$ -		\$ -
526.01410	Salaries - O/T Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
526.01500	Salaries - Longevity	\$ 1,056	\$ 2,600	\$ -	\$ -	\$ -	\$ -		\$ -
526.01550	Salaries - TAC	\$ 3,350	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
526.02100	FICA	\$ 20,144	\$ 22,404	\$ 2,460	\$ -	\$ -	\$ -		\$ -
526.02200	FRS	\$ 24,131	\$ 27,819	\$ 3,774	\$ -	\$ -	\$ -		\$ -
526.02300	Employee Insurance	\$ 61,972	\$ 61,251	\$ 5,779	\$ -	\$ -	\$ -		\$ -
526.02310	Health & Wellness program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
526.02400	Workers Compensation Insurance	\$ 800	\$ 796	\$ 67	\$ -	\$ -	\$ -		\$ -
526.02500	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	PERSONNEL	\$ 387,217	\$ 417,019	\$ 45,375	\$ -	\$ -	\$ -		\$ -
526.03100	Professional Services/Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
526.03110	Payroll/Sect 125 Svc	\$ 1,335	\$ 771	\$ 101	\$ -	\$ -	\$ -		\$ -
526.03120	Medical Exams/Drug Screen	\$ 290	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
526.04000	Travel	\$ 480	\$ 1,603	\$ -	\$ -	\$ -	\$ -		\$ -
526.04320	Natural Gas	\$ 286	\$ 353	\$ -	\$ -	\$ -	\$ -	moved to Police	\$ -
526.04400	Rental/Lease Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
526.04600	Contracts - Equip. Maintenance	\$ 4,147	\$ 4,147	\$ -	\$ -	\$ -	\$ -		\$ -
526.04660	Computer Software/Equipment	\$ -	\$ 29	\$ -	\$ -	\$ -	\$ -		\$ -
526.04670	Small Equipment	\$ 1,184	\$ 525	\$ -	\$ -	\$ -	\$ -		\$ -
526.04800	Maintenance - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
526.04700	Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
526.05100	Office Supplies	\$ 1,309	\$ 1,103	\$ -	\$ -	\$ -	\$ -		\$ -
526.05200	Operating Supplies	\$ 1,682	\$ 545	\$ -	\$ -	\$ -	\$ -		\$ -
526.05240	Uniforms	\$ 1,379	\$ 2,486	\$ -	\$ -	\$ -	\$ -		\$ -
526.05400	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
526.05410	Education/Training	\$ 934	\$ 443	\$ -	\$ -	\$ -	\$ -		\$ -
526.09000	Miscellaneous	\$ 284	\$ 228	\$ -	\$ -	\$ -	\$ -		\$ -
	OPERATING	\$ 13,311	\$ 12,234	\$ 101	\$ -	\$ -	\$ -		\$ -
	TOTAL 911 DISPATCH	\$ 400,529	\$ 429,253	\$ 45,476	\$ -	\$ -	\$ -		\$ -

**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		
Dept. 11	LEGISLATIVE								
511.02310	Health & Wellness	\$ 300	\$ 420	\$ 120	\$ 360	\$ 360	\$ 360	\$30/mo for one commissioner; no one using	\$ -
511.04000	Travel Expense	\$ 1,010	\$ 1	\$ -	\$ -	\$ 1,000	\$ 1,000	Associated with education/training/conferences	\$ -
511.04120	Wireless/Pagers	\$ 249	\$ 19	\$ 219	\$ 275	\$ -	\$ 275	Mayor office cable/internet	\$ 275
511.04150	Online Meeting Access	\$ 552	\$ -	\$ -	\$ -	\$ -	\$ 250	Webex for meetings	\$ 250
511.04670	Small Equipment	\$ 1,881	\$ 4,472	\$ -	\$ 200	\$ -	\$ 250		\$ 250
511.04700	Printing	\$ 237	\$ -	\$ 291	\$ 100	\$ 100	\$ 100	Letterhead, Business Cards, etc.	\$ -
511.04910	Elections	\$ 1,400	\$ 561	\$ 747	\$ 300	\$ 750	\$ 750		\$ -
511.04911	Inspector General Costs	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -		\$ (200)
511.05400	Publications/Memberships	\$ 3,163	\$ 2,868	\$ 1,983	\$ 3,500	\$ 3,500	\$ 3,000	PBC & Florida League (\$1700), Chamber (\$600)	\$ (500)
511.05410	Education/Training	\$ 957	\$ 580	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	FLC conference \$550	\$ -
511.08900	Emergency Preparedness	\$ -	\$ -	\$ 9,385	\$ 602	\$ -	\$ -	covid-19 costs reimbursed by grants	\$ -
511.09000	Miscellaneous	\$ 5,272	\$ 3,909	\$ 5,741	\$ 3,398	\$ 4,000	\$ 4,000		\$ -
511.09100	Volunteer/Staff Holiday Party	\$ 1,778	\$ 1,367	\$ 2,178	\$ -	\$ 1,500	\$ 1,500	Mayor consideration for volunteer appreciation	\$ -
511.09200	St. Patrick's Day Parade	\$ -	\$ -	\$ -	\$ -	\$ 6,077	\$ 6,077	unspent donations for Parade FY2020 (restricted FB)	\$ -
	OPERATING	\$ 16,799	\$ 14,196	\$ 20,664	\$ 9,935	\$ 18,487	\$ 18,562	0%	\$ 75
	TOTAL LEGISLATIVE	\$ 16,799	\$ 14,196	\$ 20,664	\$ 9,935	\$ 18,487	\$ 18,562	0%	\$ 75

**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		
Dept. 12	STREETS/STORM DRAINS								
541.03100	Professional Services/Consulting	\$ -	\$ -	\$ 7,101	\$ 5,000	\$ 5,000	\$ 5,000	Add'l documentation for FDEP for NPDES MS4 permit	\$ -
541.04000	Travel Expense	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
541.04300	Electric - Street Lighting	\$ 7,454	\$ 8,510	\$ 7,790	\$ 8,000	\$ 8,000	\$ 9,000	FPL rate increase likely	\$ 1,000
541.04610	Road Maintenance	\$ 2,684	\$ 9,781	\$ 2,515	\$ 3,000	\$ 3,000	\$ 3,000		\$ -
541.04611	Maintenance - Street Light	\$ 1,832	\$ 8,954	\$ 698	\$ 2,500	\$ 2,500	\$ 2,500	To replace globes & hardware	\$ -
541.04650	Signs	\$ 683	\$ 11,804	\$ 7,102	\$ 1,500	\$ 1,500	\$ 1,500		\$ -
541.05310	Materials	\$ -	\$ 213	\$ -	\$ 500	\$ 500	\$ 500	Balustrades and street markers	\$ -
541.05320	Storm Drains Maintenance	\$ 3,423	\$ 796	\$ 8,341	\$ 3,000	\$ 3,000	\$ 3,000	Truck services & lab tests / replace storm grate skirts	\$ -
541.05400	Dues & Subscriptions	\$ 500	\$ 600	\$ 600	\$ 625	\$ 625	\$ 625	NPDES Interlocal	\$ -
541.05410	Education/Training	\$ 1,032	\$ 500	\$ 500	\$ -	\$ -	\$ -		\$ -
	OPERATING	\$ 17,699	\$ 41,159	\$ 34,648	\$ 24,125	\$ 24,125	\$ 25,125	4%	\$ 1,000
	TOTAL STREETS/STORM DRAINS	\$ 17,699	\$ 41,159	\$ 34,648	\$ 24,125	\$ 24,125	\$ 25,125	4%	\$ 1,000

**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		
Dept. 13	PARKS/PARKWAY								
572.03400	Contract Lawn Service	\$ 49,300	\$ 47,950	\$ 79,449	\$ 84,576	\$ 82,313	\$ 87,114	Brightview contract (11/19-10/22)	\$ 4,801
572.03410	Contract - Tree Trim/Removal	\$ 36,000	\$ 24,000	\$ 15,200	\$ 24,000	\$ 24,000	\$ 85,000	Jason's Arborcare contract - expired 3/31/21	\$ 61,000
572.03420	Contract Service - Miscellaneous	\$ -	\$ 9,420	\$ 4,316	\$ 2,856	\$ -	\$ 4,000	Fertilizer/Pesticide	\$ 4,000
572.04310	Water	\$ 5,517	\$ 4,913	\$ 5,192	\$ 8,200	\$ 6,700	\$ 9,000	Riviera Bch Water-Parkway;Inlet Pk; Beach Pk; showers	\$ 2,300
572.04610	Maintenance - Grounds	\$ 10,227	\$ 8,189	\$ 9,508	\$ 12,000	\$ 3,500	\$ 3,500	Includes trimming etc., not included in lawn svc	\$ -
572.04611	Maintenance - Irrigation	\$ 995	\$ 2,834	\$ 4,481	\$ 4,000	\$ 4,000	\$ 4,000	Materials only - maintained in-house by PW	\$ -
572.04612	Maintenance - Replace Trees/Shrubs	\$ 2,933	\$ 4,078	\$ 714	\$ 5,000	\$ 5,000	\$ 5,000	Environmental Committee	\$ -
572.04613	Maintenance - Bench	\$ -	\$ 3,404	\$ -	\$ 500	\$ 500	\$ 500		\$ -
572.04614	Maintenance - Dog Litter Bags	\$ 5,106	\$ 5,706	\$ 4,996	\$ 4,760	\$ 4,760	\$ 4,760	\$119 / 2500bags; budgeting 100,000 bags!!	\$ -
572.04650	Signs	\$ 33	\$ -	\$ 3,150	\$ 300	\$ 300	\$ 300		\$ -
572.04670	Small Equipment	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500		\$ -
572.04680	Maintenance - Equipment	\$ 953	\$ -	\$ 137	\$ 300	\$ 300	\$ 300		\$ -
572.05200	Operating Supplies - Mulch, misc	\$ 4,683	\$ 20	\$ 234	\$ 2,500	\$ 4,000	\$ 4,000	Mulch/sod/drainage rock	\$ -
572.05400	Dues & Subscriptions	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
572.09000	Miscellaneous	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 50		\$ -
	OPERATING	\$ 115,761	\$ 110,512	\$ 127,376	\$ 149,542	\$ 135,923	\$ 208,024	53%	\$ 72,101
	TOTAL PARKS/PARKWAY	\$ 115,761	\$ 110,512	\$ 127,376	\$ 149,542	\$ 135,923	\$ 208,024	53%	\$ 72,101

Tree Trimming - going out for bid with the following parameters: coconuts 2x/yr; mixed palms 1x/yr; and hardwoods every other year. PW staff will trim smaller ornamental trees as needed.

Replace Trees/Shrubs - This is typically the amount requested by the POA's Environmental Committee. This year's request was for \$7,000, a letter and photo book was presented at the last Commission meeting. Recommendation is for \$5,000.

**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		
Dept. 14	BEACH								
575.01300	Salaries - P/T	\$ 67,012	\$ 67,865	\$ 61,389	\$ 73,347	\$ 73,857	\$ 76,039		\$ 2,182
575.01400	Salaries - O/T	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500		\$ -
575.02100	FICA	\$ 5,126	\$ 5,192	\$ 4,696	\$ 5,611	\$ 5,688	\$ 5,855		\$ 167
575.02400	Workers Compensation Insurance	\$ 4,984	\$ 4,688	\$ 4,700	\$ 6,876	\$ 6,876	\$ 3,200		\$ (3,676)
575.02500	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	PERSONNEL	\$ 77,122	\$ 77,745	\$ 70,785	\$ 85,834	\$ 86,921	\$ 85,594	-2%	\$ (1,327)
575.03110	Payroll/Sect 125 Svc	\$ 1,777	\$ 892	\$ 1,021	\$ 1,300	\$ 1,300	\$ 1,300	Payroll services	\$ -
575.03400	Contract Svcs - Beach Cleaning	\$ 2,400	\$ 2,250	\$ 3,850	\$ -	\$ -	\$ -	included with cabana/chair services	\$ -
575.43100	Water	\$ 2,810	\$ 3,786	\$ 4,510	\$ 4,300	\$ 4,300	\$ 4,300	Riviera Beach Water - beach access shower/bathroom	\$ -
575.04600	Buoy/Equip/Maintenance	\$ 620	\$ -	\$ 1,240	\$ 900	\$ 900	\$ 1,200	Repair/replace lines	\$ 300
575.04610	Grounds Maintenance	\$ 2,777	\$ 2,236	\$ 9,102	\$ 3,000	\$ 3,000	\$ 3,000	Tiki, boardwalk, irrigation repairs	\$ -
575.04620	Building Maintenance	\$ 2,010	\$ 2,344	\$ 1,206	\$ 2,000	\$ 2,000	\$ 2,000	bathrooms & lifeguard tower	\$ -
575.04630	Vehicle Maintenance	\$ 839	\$ 351	\$ 1,582	\$ 500	\$ 500	\$ 500	for Beach vehicle	\$ -
575.04640	Signs	\$ 590	\$ -	\$ 2,552	\$ 288	\$ 200	\$ 200		\$ -
575.04670	Small Equipment	\$ -	\$ -	\$ 213	\$ 100	\$ 100	\$ 100		\$ -
575.04680	Equipment Maintenance	\$ -	\$ 151	\$ -	\$ 200	\$ 200	\$ 200	Repairs to lifeguard equipment	\$ -
575.04700	Printing	\$ 644	\$ 488	\$ 422	\$ 600	\$ 600	\$ 600	Beach parking stickers	\$ -
575.05200	Operating Supplies	\$ 110	\$ 183	\$ -	\$ 300	\$ 300	\$ 300		\$ -
575.05210	Fuel	\$ 119	\$ 281	\$ 8	\$ 250	\$ 250	\$ 250	Gas for beach vehicle	\$ -
575.05240	Uniforms	\$ 434	\$ 664	\$ -	\$ 600	\$ 600	\$ 600	Lifeguards	\$ -
575.09000	Miscellaneous	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 50		\$ -
	OPERATING	\$ 15,128	\$ 13,627	\$ 25,704	\$ 14,388	\$ 14,300	\$ 14,600	2%	\$ 300
	TOTAL BEACH	\$ 92,250	\$ 91,372	\$ 96,490	\$ 100,222	\$ 101,221	\$ 100,194	-1%	\$ (1,027)

**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		
Dept. 15	SEWER SERVICE								
								<i>Dept funded entirely by sewer service fees</i>	
535.04000	Travel	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	for ed/training	\$ -
535.04300	Electrical	\$ 3,117	\$ 3,094	\$ 2,366	\$ 4,000	\$ 4,000	\$ 4,000	FPL - liftstations	\$ -
535.04310	Water	\$ 816	\$ 815	\$ 853	\$ 900	\$ 775	\$ 775	Riviera Beach Water - liftstations	\$ -
535.04320	Natural Gas	\$ 1,257	\$ 618	\$ 517	\$ 1,000	\$ 1,200	\$ 1,200	FPU - for generators at liftstations	\$ -
535.04600	Contracts: Equip/Maintenance	\$ 3,911	\$ 2,127	\$ 3,077	\$ 4,500	\$ 4,500	\$ 4,500	Alarm phone service, generator	\$ -
535.04680	Maintenance - Equipment	\$ 18,807	\$ 10,337	\$ 19,960	\$ 15,817	\$ 11,500	\$ 31,500	Liftstations; rodent cntl; ck valve maint; clear lines 2 street	\$ 20,000
535.05410	Education/Training	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 900	wastewater class -pumps & control panels	\$ -
	OPERATING	\$ 27,907	\$ 16,991	\$ 26,773	\$ 26,217	\$ 22,975	\$ 42,975	87%	\$ 20,000
	TOTAL SEWER SERVICE	\$ 27,907	\$ 16,991	\$ 26,773	\$ 26,217	\$ 22,975	\$ 42,975	87%	\$ 20,000

**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		
Dept. 17	Contingencies								
581.00000	Contingencies	\$ -	\$ -	\$ -	\$ 41,681	\$ 85,000	\$ 85,000		\$ -
	TOTAL CONTINGENCIES	\$ -	\$ -	\$ -	\$ 41,681	\$ 85,000	\$ 85,000	0%	\$ -

**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		
Dept. 19	DEBT SERVICE								
								Final payment will be 10/1/35	
519.07100	Debt Service Principal	\$ -	\$ -	\$ 140,527	\$ 288,646	\$ 288,646	\$ 299,072	Underground Utilities	\$ 10,426
519.07200	Debt Service Interest	\$ -	\$ 89,500	\$ 214,800	\$ 207,209	\$ 207,209	\$ 196,783	Underground Utilities	\$ (10,426)
	TOTAL DEBT SERVICE	\$ -	\$ 89,500	\$ 355,327	\$ 495,855	\$ 495,855	\$ 495,855	0%	\$ (0)

**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		
Dept. 20	Emergency Medical Service								
526.03400	Contract Service	\$ 312,615	\$ 321,994	\$ 331,653	\$ 341,603	\$ 341,603	\$ 351,851	Pursuant to Interlocal Agreement with Riviera Beach, dated 8/3/16, for the period 1/1/17 to 12/31/22	\$ 10,248
	OPERATING	\$ 312,615	\$ 321,994	\$ 331,653	\$ 341,603	\$ 341,603	\$ 351,851	3%	\$ 10,248
	TOTAL EMS	\$ 312,615	\$ 321,994	\$ 331,653	\$ 341,603	\$ 341,603	\$ 351,851	3%	\$ 10,248

**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		
Dept. 21	Community Center								
572.03400	Contract Svcs - Cleaning Service	\$ 4,700	\$ 2,065	\$ 2,970	\$ -	\$ -	\$ 4,000	Cleaning service after events; offset by fees from renters	\$ 4,000
572.04100	Telephone	\$ 3,648	\$ 2,059	\$ 3,452	\$ 3,400	\$ 2,900	\$ 3,500	Windstream AT&T for alarm, elevator, and regular phone	\$ 600
572.04300	Electric	\$ 9,523	\$ 9,824	\$ 7,416	\$ 8,500	\$ 10,000	\$ 10,000	FPL	\$ -
572.04310	Water	\$ 6,199	\$ 6,499	\$ 6,531	\$ 6,540	\$ 6,540	\$ 6,600	Riviera Beach Water	\$ 60
572.04600	Contracts:Equip/Maintenance	\$ 7,698	\$ 6,078	\$ 7,868	\$ 6,000	\$ 6,000	\$ 6,000	Elevator, pest control, alarm monitoring/testing	\$ -
572.04610	Grounds Maintenance	\$ 737	\$ 265	\$ -	\$ -	\$ 200	\$ 200		\$ -
572.04620	Building Maintenance	\$ 7,767	\$ 11,172	\$ 15,383	\$ 12,000	\$ 500	\$ 11,000		\$ 10,500
572.04640	Signs	\$ -	\$ 539	\$ 287	\$ 250	\$ 250	\$ 250		\$ -
572.04670	Small Equipment	\$ -	\$ 40	\$ -	\$ 500	\$ 500	\$ 500		\$ -
572.04680	Equipment Maintenance	\$ 2,683	\$ 733	\$ 2,971	\$ 200	\$ 1,500	\$ 2,500		\$ 1,000
572.04700	Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
572.05200	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
575.05205	Janitorial Supplies	\$ 1,519	\$ 6,523	\$ 5,973	\$ 1,900	\$ 1,000	\$ 5,000	Cleaning supplies; paper towels; toilet paper	\$ 4,000
572.05210	Propane	\$ 81	\$ 49	\$ -	\$ -	\$ -	\$ 50	Grill	\$ 50
572.09000	Miscellaneous	\$ 200	\$ 205	\$ 75	\$ 150	\$ 150	\$ 150		\$ -
572.09900	Items purchased with donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	OPERATING	\$ 44,756	\$ 46,051	\$ 52,926	\$ 39,440	\$ 29,540	\$ 49,750	68%	\$ 20,210
	TOTAL COMMUNITY CENTER	\$ 44,756	\$ 46,051	\$ 52,926	\$ 39,440	\$ 29,540	\$ 49,750	68%	\$ 20,210

**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		
Dept. 22	Risk Management								
519.04500	Insurance	\$ 106,944	\$ 141,433	\$ 139,161	\$ 123,829	\$ 123,100	\$ 106,231	General liability; Auto; Property; Flood; Bonds	\$ (16,869)
519.09000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	OPERATING	\$ 106,944	\$ 141,433	\$ 139,161	\$ 123,829	\$ 123,100	\$ 106,231	-14%	\$ (16,869)
	TOTAL RISK MANAGEMENT	\$ 106,944	\$ 141,433	\$ 139,161	\$ 123,829	\$ 123,100	\$ 106,231	-14%	\$ (16,869)

See next page for detailed information on insurance.

Town of Palm Beach Shores

Insurance

FY 2022

Workers Comp Insurance	acct no	2020 Actual	2021 Actual	2022 Budget	FY22 v FY21	
Administration	001-01-513-02400	\$ 800.00	\$ 1,606.00	\$ 523.00	(1,083.00)	-67%
Public Works	001-04-519-02400	\$ 20,568.00	\$ 14,700.00	\$ 12,432.00	(2,268.00)	-15%
Police	001-05-521-02400	\$ 3,450.00	\$ -	\$ -	-	
Fire	001-06-522-02400	\$ 21,600.00	\$ 33,014.00	\$ 17,249.00	(15,765.00)	-48%
Building	001-07-524-02400	\$ -	\$ 539.00	\$ 2,000.00	1,461.00	271%
Dispatch	001-10-526-02400	\$ 67.00	\$ -	\$ -	-	
Beach	001-14-575-02400	\$ 4,700.00	\$ 6,876.00	\$ 3,200.00	(3,676.00)	-53%
Total Workers Comp		\$ 51,185.00	\$ 56,735.00	\$ 35,404.00	(21,331.00)	-38%
Gen. Liab., Auto, Property	001-22-519-04500	\$ 126,243.00	\$ 100,150.00	\$ 82,395.00	(17,755.00)	-18%
Total - main policy		\$ 177,428.00	\$ 156,885.00	\$ 117,799.00	(39,086.00)	-25%
Easement/Inspection policy		\$ 1,200.00	\$ 1,100.00	\$ 1,100.00	-	0%
A-3 Bonds		\$ 330.00	\$ 501.00	\$ 501.00	-	0%
Final audit PY		\$ 10,760.00	\$ 9,297.00	\$ 10,000.00	703.00	8%
Flood CC/TH/PD/East side Ocean		\$ 8,140.00	\$ 8,963.00	\$ 9,000.00	37.00	0%
U/G storage tank		\$ 666.00	\$ 666.00	\$ 666.00	-	0%
Fire statuorty coverage		\$ -	\$ 583.00	\$ 583.00	-	0%
Volunteer Fire		\$ 2,569.00	\$ 2,569.00	\$ 2,569.00	-	0%
Total insurance		\$ 201,093.00	\$ 180,564.00	\$ 142,218.00	(38,346.00)	-21%
Total insurance excluding w/c (DEPT 22)		\$ 149,908.00	\$ 123,829.00	\$ 106,814.00	(17,015.00)	-14%

**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		
TOTAL CAPITAL - GENERAL FUNC		\$ 365,817	\$ 383,419	\$ 233,251	\$ 285,550	\$ 279,800	\$ 222,900	See capital plan	\$ (56,900)
NONDEPARTMENTAL									
581.09110	Transfer Out to UU Fund	\$ 85,646	\$ -	\$ -	\$ -	\$ -	\$ -	To the Underground Utility Fund	\$ -
Total for all Expenditures		\$ 4,984,535	\$ 5,085,531	\$ 5,183,461	\$ 5,401,905	\$ 5,377,248	\$ 5,462,261		\$ 85,013
							1.58%		
Revenue over(under) expenditures		\$ 125,428	\$ 580,197	\$ 78,979	\$ 454,960	\$ (0)	\$ (62,054)		\$ (62,054)
EXPENDITURES BY TYPE								Percent of total budget	
	PERSONNEL	\$ 2,670,061	\$ 2,838,016	\$ 1,372,302	\$ 1,265,768	\$ 1,297,718	\$ 1,302,969	24%	\$ 5,251
	OPERATING	\$ 1,836,206	\$ 1,725,896	\$ 3,159,328	\$ 3,269,255	\$ 3,184,311	\$ 3,311,743	61%	\$ 127,432
	CAPITAL	\$ 365,817	\$ 383,419	\$ 233,251	\$ 285,550	\$ 279,800	\$ 222,900	4%	\$ (56,900)
	DEBT SERVICE	\$ 26,804	\$ 138,200	\$ 418,580	\$ 539,651	\$ 530,419	\$ 539,649	10%	\$ 9,230
	CONTINGENCIES	\$ -	\$ -	\$ -	\$ 41,681	\$ 85,000	\$ 85,000	2%	\$ -
	TOTAL	\$ 4,898,889	\$ 5,085,531	\$ 5,183,461	\$ 5,401,905	\$ 5,377,248	\$ 5,462,261		\$ 85,013
	Transfer Out to UU Fund	\$ 85,646	\$ -	\$ -	\$ -	\$ -	\$ -		
		\$ 4,984,535	\$ 5,085,531	\$ 5,183,461	\$ 5,401,905	\$ 5,377,248	\$ 5,462,261		

**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	30,000
total Administration					30,000	30,000	30,000
Public Works:							
Paint exterior of TH	2015	5 years	1	Revenue	6,000	6,000	6,000
total Public Works					6,000	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	15,000
total Fire					560,000	15,000	15,000
Streets & Storm Drains							
Storm Drains Basins & Grates	ongoing		2	Revenue	3,900	3,900	3,900
Streets Assessment Report	core samples/mill assmt		4	Sales Tax	10,000	10,000	10,000
Streets Engineering Survey	measures width/crown		4	Sales Tax	50,000	50,000	50,000
total Streets & Storm Drains					63,900	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	60,000
total Liftstation					60,000	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	18,000
Metal doors downstairs (5)	2007	15 years	1	Donations	30,000	30,000	30,000
total Community Center					48,000	48,000	48,000
GRAND TOTAL					777,400	222,900	222,900

By Funding Source:

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

**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	\$ 91,742	State estimate 7/26/21-Must be used for Capital	\$ 16,830
	TOTAL LOCAL OPTION TAXES	\$ 126,494	\$ 129,932	\$ 121,185	\$ 128,603	\$ 111,409	\$ 130,889		\$ 19,480
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/assigned	\$ -	\$ -	\$ -	\$ -	\$ 6,077	\$ 6,077	use St Pat's Donations for 2022 parade	\$ -
38110	Appropriation of F/B - restricted/assigned	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ -	Use Hurricane \$ for capital	\$ (165,000)
38110	Appropriation of F/B - restricted/assigned	\$ -	\$ -	\$ -	\$ -	\$ 81,000	\$ -	Unused funds carried forward from FY2020 capital	\$ (81,000)
38110	Appropriation of F/B - restricted/assigned	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	Use PBC Sales Tax \$ for roads surveys	\$ -
38110	Appropriation of F/B - restricted/assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,000	Use Frick Bequest for CC improvements	\$ 48,000
38110	Appropriation of F/B - restricted/assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,699	Use sewer svc assigned f/b	\$ 48,699
38110	Appropriation of F/B - restricted/assigned	\$ -	\$ -	\$ -	\$ -	\$ (9,400)	\$ (11,500)	Save additional debt ad valorem for debt service	\$ (2,100)
38110	Appropriation of F/B - restricted/assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (266,000)	American Rescue Plan - saving for roads	\$ (266,000)
38110	Appropriation of F/B - restricted/assigned	\$ -	\$ -	\$ -	\$ -	\$ (74,912)	\$ (91,742)	Save PBC Sales Tax \$ for roads	\$ (16,830)
	TOTAL APPROPRIATIONS FROM FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 159,590	\$ (206,466)		\$ (366,056)
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	\$ 5,400,207		\$ 22,959
	Revenue without use of fund balance or	\$ 5,109,963	\$ 5,472,846	\$ 5,262,440	\$ 5,856,865	\$ 5,217,658	\$ 5,606,673	7%	\$ 389,015
	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
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>
Available	\$ 275,000		\$ 475,000
Unassigned Fund Balance	\$ 1,366,803		\$ 1,400,804
			<i>25%</i>
			<i>Still maintains suggested Fund Balance</i>

**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	91,742	16,830	22% 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	5,606,673	389,015	7%
Fund Balances/Reserves	-	-	159,590	(206,466)	(366,056)	-229%
TOTAL REVENUES & F/B	\$ 5,262,440	\$ 5,856,865	\$ 5,377,248	\$ 5,400,207	\$ 22,959	0.4%
EXPENDITURES:						
Finance and Administration	\$ 445,641	\$ 462,530	\$ 468,689	\$ 484,562	\$ 15,873	3% 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	336,162	874	0%
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	686,932	(10,152)	-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	237,862	20,711	10% 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	100,194	(1,027)	-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	106,231	(16,869)	-14% Reduction due to less claims
Capital	233,251	285,550	279,800	222,900	(56,900)	-20% 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	\$ 5,462,261	\$ 85,013	1.6%
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 5,183,461	\$ 5,401,905	\$ 5,377,248	\$ 5,462,261	\$ 85,013	
Net Increase	\$78,979	\$454,960	(\$0)	(\$62,054)		determine how to balance
American Rescue Plan		\$ 266,000				
Frick Bequest - for CC		\$ 190,000				
Net Loss		(\$1,040)				