

The Village of
Royal Palm Beach
Florida



Annual Budget
Adopted Fiscal Year 2025

ADOPTED ANNUAL BUDGET
Fiscal Year 2025



Village Council

Mayor Fred Pinto
Vice Mayor Jeff Hmara
Councilwoman Jan Rodusky
Councilwoman Selena Samios
Councilman Richard Valuntas

Village Manager

Raymond C. Liggins

Directors

Sharon Almeida, Finance Director
Monika Bowles, Human Resources and Risk Mgmt Director.
Diane DiSanto, Village Clerk
Robert Hill, Community Development Director
Christopher Marsh, Village Engineer
Bradford O'Brien, Planning & Zoning Director
Mark Pawlowski, Parks & Recreation Director
Marina Quintero, Information Systems Director
Paul Webster, Public Works Director

Citizen's Guide to the Budget

INTRODUCTION

The purpose of this section is to explain the format and content of the 2024-2025 budget and to act as an aid for budget review. The budget provides a financial plan for operating services to be funded through the General Fund, Stormwater Utility Fund, Special Revenue Funds; and, Payment of Capital Projects to be undertaken in 2024-2025. A glossary of terms is included which provides definitions for these and other budget and financial terms.

BUDGET DOCUMENT

The budget document consists of the following sections: Table of Contents; Budget Message; Summary of All Funds; General Fund; Stormwater Utility Fund; Capital Improvement Funds; General Information and Statistical Information.

The "Budget Message" section includes: a letter of transmittal; Strategic Plan; current year Budget Goals and Guidelines; Village Organizational Chart and the Distinguished Budget Award.

- The "Summary of All Funds" section presents the financial budget information at its most summarized level. It consolidates numerically and graphically the revenues for all Funds and the expenditures for all Departments and Categories as well as a three (3) year summary of Governmental Fund Balances and a Village Wide Personnel Analysis.
- The "General Fund" and "Stormwater Utility Fund" sections present the financial budget information numerically and graphically at the individual Fund level. Revenues by Fund and expenditures by Division within each Department along with goals and performance measures are depicted.
- The "Capital Improvements" section includes a five (5) year projection for all of the Capital Improvement Funds. The Funds listed are as follows:
 - Recreation Facilities Fund
 - Community Beautification Fund
 - ARPA Capital Improvement Fund
 - Impact Fee Fund
 - Sales Surtax Fund
 - General Capital Improvement Fund
 - Utility Capital Improvement Fund
- The "General Information" section includes information about the BUDGET PROCESS, BUDGETARY CONTROL, BUDGET AMENDMENTS, BASIS OF ACCOUNTING, BASIS OF BUDGETING as well as the FINANCIAL POLICIES and FINANCIAL STRUCTURE of the Village and a GLOSSARY of terms.
- The "Statistical Information" section includes financial trend information and demographic information about the Village.

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Village of Royal Palm Beach, Florida

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Department of Finance
Sharon Almeida, CGFO, Director

September 12, 2024

The Honorable Mayor and Village Council
Village of Royal Palm Beach
Royal Palm Beach, Florida 33411

RE: 2024/2025 Budget Message

Members of the Village Council:

In accordance with Chapter 2, Article I, Section 2.2 of the Village Code of Ordinances of the Village of Royal Palm Beach, I hereby submit the proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2024 for your review and consideration. This budget document represents the single most important report presented to the Village Council. It is primarily intended to establish an action, operation and financial plan for the delivery of Village services. Importantly, it also serves as an aid to the residents in providing a better understanding of the Village's operating and fiscal programs.

Budget Highlights

It should be noted that this budget document has been prepared with the intent of not increasing the tax rate of 1.9200 mils per \$1,000 of taxable property while maintaining the level of service our residents have come to enjoy.

Our property values have continued to increase but at a slower pace than prior years. Our current year gross taxable value of 4.265 billion has been increased to 4.608 billion which is an increase of 8.04% or \$343 million dollars. The Village is nearing build out so this revenue source will be stabilizing and should not have like increases in future years. Most other major revenues sources like State Shared revenue, Half Cent Sales Tax, Gas Taxes and other Tax related revenues are consumption based and are anticipated to increase as well. However, the One-Cent Sales Surtax revenue that was approved by voters in 2016 is anticipated to sunset in December 2024.

The Village, through the American Rescue Plan Act (ARPA) was awarded \$20,232,484 to be committed by 12/31/24 and spent by 12/31/26. The areas of allowable expenditures are broken into seven (7) main categories as follows: 1) Public Health; 2) Negative Economic Impacts; 3) Premium Pay; 4) Infrastructure (Stormwater); 5) Broadband; 6) Revenue Replacement; and 7) Administrative Expenses. This amount has been obligated and is reflected in our operating budget and capital improvement plan.

Once again this budget document incorporates several policy and agenda items as outlined in the Village's new Strategic Plan for the 2024/25 fiscal year.

Fred Pinto
Mayor

Jeff Hmara
Vice Mayor

Selena Samios
Councilwoman

Jan Rodusky
Councilwoman

Richard Valuntas
Councilman

Raymond C. Liggins P. E.
Village Manager

Budget Format

A single budget document, which includes all Village Funds and service programs, has been prepared to provide a comprehensive overview of all Village services and financial framework for the understanding by the public.

The following sections are contained within this budget document:

1. Summary of all Budgeted Funds
2. General Operating Fund
3. Stormwater Utility Fund
4. Recreation Facilities Fund
5. Beautification Fund
6. American Rescue Plan Act Fund
7. Impact Fee Fund
8. Sales Surtax Fund
9. General Capital Improvement Fund
10. Utility Capital Improvement Fund

This budget and its five-year capital plan reflect the continued desire for new services and programs to meet the needs of our existing population. Once again our property values have increased. Our current year gross taxable value of 4.265 billion has increased to 4.608 billion. The additional increase in taxable value is \$343 million of which \$53 million is represented by new construction. This budget provides the basis for meeting current and future public service requirements.

This past year the Village experienced a dramatic uptick in the number of development applications compared to recent years for both residential and commercial developments. During the past sixteen fiscal years the Village annexed approximately 528.62 acres of vacant land (Southern Boulevard Properties; Porto Sol; Fox DRI MUPD; Heritage Oaks Commercial; Heritage Oaks Residential and Heron Cove, now known as Weldon Commercial; and Sunshine Properties). It is projected that this land along with Cypress Key MXD; ALDI Park; Southern Boulevard Properties; and various other smaller vacant and infill properties along Southern Blvd., State Rd. 7 and Okeechobee Blvd., will be the focal point of much of the new development within the Village.

Non-residential development will continue to occur along Okeechobee Boulevard, Southern Boulevard and State Road 7, however, not at the rapid pace experienced in past years. These areas do however offer new development and redevelopment opportunities. Much of the immediate and short term development opportunity will occur within properties that are vacant and have received site plan approval and within properties that have already experienced development of portions of their site plan such as: Jabrowskis 4,090 sq. ft.; completion of Carmax Auto Auction Site; ALDI Park 151,979 sq. ft.; Sawgrass PID 33,935 sq. ft.; Fox Property Parcel 4C 59,079 sq. ft.; Southstar Self Storage 28,000 sq. ft.; Southern Boulevard Properties Pod 7 77,674 sq. ft. for a Charter School; and Southern Boulevard Properties Pod 6 (407,393 sq. ft. of retail; 82,875 sq. ft. of office space; 90,000 sq. ft. of hotel (125 keys); and 1,154,356 sq. ft. of parking garages). Currently Cypress Key MXD (37,849 sq. ft.) and Corporate Center West (30,000 sq. ft.) is undergoing buildout of the remaining parcels. When evaluating the Village's build out potential it is important to also assess the vacant nonresidential properties which do not currently have site plan approval. This can be done by applying a floor area ratio of 30%, which is considered an industry standard when estimating a properties build out potential. Aldi Park PID 3 acres; Southern Bell Bradford Trust Property 10 acres, Weldon Commercial 51.94 acres; and various smaller properties 17.23 acres, have a build out potential of 1,073,797 sq. ft. These development opportunities will continue along these roadways until the remaining development opportunities have been exhausted or traffic concurrency becomes unavailable. Opportunities for annexations for both developed and vacant parcels remain possible along Southern Boulevard. It is important to note that considering current market conditions it is reasonable to believe that renovations to older non-residential developments will play an increasing role in the non-residential market in the future.

It is anticipated much of the near term residential development is occurring and will occur within the Southern Boulevard Property sites. Specifically Pod 2 (401 multi-family units), Pod 3 (318 multi-family units), Pod 4 (100 single-family units), and Pod 6 (401 multi-family units). Lakeside Landing also has received Site Plan Approval and is currently approved for 100 townhouses. It is important to note that considering current market conditions it is reasonable to believe that renovations to older single family and multifamily units will play an increasing role in the residential market in the future.

Summary of All Budgetary Funds

Individual budgeted fund expenditure increases (decreases) are as follows:

<u>FUND</u>		<u>TOTAL</u>	<u>OPERATING</u>	<u>CAPITAL</u>
General Fund	001	(1,947,510)	(1,947,510)	
Beautification Fund	102	25,000		25,000
American Rescue Plan Fund	105	2,501,908		2,501,908
Impact Fee Fund	301	(250,000)		(250,000)
Sales Surtax CIP Fund	302	(8,898,200)		(8,898,200)
General CIP Fund	303	12,801,200		12,801,200
Stormwater Utility Fund	407	47,225	47,225	
Stormwater Utility CIP Fund	408	5,997,108		5,997,108
TOTAL		10,276,731	(1,900,285)	12,177,016

All Funds - Category Summary

<u>CATEGORY</u>	<u>ADOPTED AMOUNT</u>	<u>% OF BUDGET</u>
Personnel Services	\$ 13,729,668	20.12%
Contractual Services	11,865,499	17.39%
Other Charges & Services	5,949,555	8.72%
Operating Supplies	1,242,002	1.82%
Other Operating Expenses	137,403	0.20%
Departmental Capital Outlay	74,000	0.11%
Grants & Aids	11,000	0.02%
Capital Outlay	29,320,379	42.96%
Transfers	5,916,908	8.67%
Total	68,246,414	100.00%

Departmental Operating Budget Comparison

The following schedule shows a comparison of the operating department budgets for the past two years. Total operating expenses increased by 5.41%. The majority of the increase is directly related to personnel services, contractual services and police.

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Village Council	\$ 350,144	\$ 377,125	\$ 26,981	7.71%
Village Manager	2,455,305	2,461,699	6,394	0.26%
Finance	967,704	1,022,475	54,771	5.66%
Information Systems	1,448,173	1,461,694	13,521	0.93%
Legal	323,000	397,500	74,500	23.07%
Police	8,857,617	9,412,690	555,073	6.27%
Community Development	1,504,081	1,494,851	(9,230)	-0.61%
Engineering	1,420,771	1,509,494	88,723	6.24%
Public Works	3,254,924	3,313,369	58,445	1.80%
Parks & Recreation	6,193,926	6,738,225	544,299	8.79%
Stormwater Utility	1,228,836	1,356,335	127,499	10.38%
Non Departmental	3,057,907	3,197,920	140,013	4.58%
Total	\$ 31,062,388	\$ 32,743,377	\$ 1,680,989	5.41%

GENERAL FUND

The General Fund which is one of the operating funds of the Village is used to account for resources and expenditures that are available for the general operations of Village government functions for all departments and programs.

Revenues

The revenues available for allocation in the Fiscal Year 2025 General Fund Budget, are anticipated to be \$31,375,042. This is a decrease of \$2 million or 6% compared to last year's adopted budget.

Ad Valorem and Other Taxes - The amount budgeted for Ad Valorem taxes are based on the taxable property value of \$4,608,811,382. This is a change from last year which is represented primarily by a 8.04% increase in the value of taxable property coupled with a \$53 million increase in new construction. The Ad Valorem millage levy for fiscal year 2025 is proposed to remain at 1.9200 mils per one thousand dollars of taxable property. The overall category increase of \$973,813 or 6.75% is directly related to the increase in the assessed value of properties and utility taxes.

Permits and Fees – The amount budgeted for permits and fees has increased primarily due to building permits and franchise fees. This is an increase of \$268,104 or 6% compared to last year's adopted budget.

Intergovernmental Revenues - Intergovernmental Revenues are primarily consumption based and mainly consist of Gas Taxes, State Revenue Sharing and Half Cent Sales taxes. Revenues in this category for 2025 are projected to increase by \$782,634 or 14%

Charges for Services – Revenues related to charges for services are expected to show an increase of \$47,750 or 13% compared to the prior year’s budget.

Fines and Forfeitures - Total revenue projected for fiscal year 2025 is \$377,000 which is a decrease of \$45,000 compared to the prior year’s budget.

Miscellaneous Revenues - Revenues in this category are primarily related to recreation rentals and is projected to increase by \$386,634 or 32%.

Use of Fund Balance – This category is expected to decrease by \$4,361,445. These revenues are used to fund the Operating budget and are represented by prior year revenues in excess of expenditures.

Expenditures

The budgeted FY 2025 General Fund expenditures total \$31,375,042 and are balanced with the projected revenues. Total General Fund expenditures decreased by \$2 million (including transfers) or 6% as compared to the FY 2024 total adopted budget.

Category Summary

<u>Category</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Personnel Services	12,851,039	13,130,541	279,502	2.17%
Contractual Services	10,869,760	11,852,999	983,239	9.05%
Other Charges & Services	5,070,431	5,331,013	260,582	5.14%
Operating Supplies	830,701	841,266	10,565	1.27%
Other Operating Expenses	125,621	134,223	8,602	6.85%
Departmental Capital Outlay	64,000	74,000	10,000	15.63%
Grants & Aids	11,000	11,000	-	0.00%
Transfers	3,500,000		(3,500,000)	-100.00%
Total Operating Expenditures	33,322,552	31,375,042	(1,947,510)	-5.84%

Personnel Services

Personnel Services expenditures, for all employees, have been budgeted to reflect the provisions of the Village of Royal Palm Beach Pay Plan. As reflected on the table above this category increased by \$279,502 or 2% from last year. A cost of living increase of 3.5% and an average merit increase of 3.8% were utilized in computing wages. An increase in the cost to the Village associated with the cost of health insurance has been incorporated in accordance with historical data.

The number of full time positions in the General Fund has decreased by four (4) from last fiscal year. The number of part time positions has remained the same as last fiscal year. Total General Fund positions, both full and part time are 132.75.

Contractual Services

The overall expenditures for contractual services increased by \$983,239 or 9%; the major cause of the change can be directly related to increases in costs associated with the proposed PBSO contract and maintenance contracts.

Other Charges and Services

The overall expenditures for other charges and services increased by \$260,582 or 5%; the increase is directly related to Village utility and insurance costs.

Operating Supplies

This expenditure category increased by \$10,565 or 1% compared to last year.

Other Operating Expenses

Total costs associated with other operating expenses increased by \$8,602 or 7% which is represented by increases in the training and education line items in several departments.

Departmental Capital Outlay

Total costs are \$74,000 which is represented by various equipment purchases in the Parks & Recreation and Public Works Department.

Grants and Aids

Total costs are \$11,000 which represents the same amount as last year.

Summary of Expenditures by Department

<u>Department</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Village Council	\$ 350,144	\$ 377,125	\$ 26,981	7.71%
Village Manager	2,455,305	2,461,699	6,394	0.26%
Finance	967,704	1,022,475	54,771	5.66%
Information Systems	1,448,173	1,461,694	13,521	0.93%
Legal	323,000	397,500	74,500	23.07%
Police	8,857,617	9,412,690	555,073	6.27%
Community Development	1,504,081	1,494,851	(9,230)	-0.61%
Engineering	1,420,771	1,509,494	88,723	6.24%
Public Works	3,254,924	3,313,369	58,445	1.80%
Parks & Recreation	6,193,926	6,738,225	544,299	8.79%
Non Departmental	3,046,907	3,185,920	139,013	4.56%
Transfers	3,500,000	-	(3,500,000)	-100.00%
Total	\$ 33,322,552	\$ 31,375,042	\$ (1,947,510)	-5.84%

General Capital Improvement Funds

The Village has a "pay as you go" Capital Improvement Program which is funded by grant revenue, transfers and the use of fund balance. There is currently no debt funding for fiscal year 2025.

Recreation Facilities Fund

This fund is used to account for revenues and expenditures associated with the acquisition, improvement, expansion or implementation of parks and recreational facilities. There are no budgeted expenditures for fiscal year 2025.

Beautification Fund

This fund was established to enhance the aesthetic landscape and visual perception of the Village. There is a total of \$25,000 budgeted for fiscal year 2025.

American Rescue Plan Fund (ARPA)

This fund was established through a grant provided by the Federal Government in an awarded amount of \$20,232,484 which has to be committed by 12/31/24 and spent by 12/31/26. The areas of allowable expenditures are broken into seven (7) main categories as follows: 1) Public Health; 2) Negative Economic Impacts; 3) Premium Pay; 4) Infrastructure (Stormwater); 5) Broadband; 6) Revenue Replacement; and 7) Administrative Expenses. There is a total of \$5.9 million budgeted for fiscal year 2025 as a transfer to the General Fund (\$2.5 million) for Police Services and the Stormwater Utility Capital Fund (\$3.4 million) for the following projects: Drainage improvements in La Mancha subdivision and Bridge Slope Stabilization.

Impact Fees Fund

This fund was established to collect impact fees on all new construction activity in the Village and pay for the new capital facilities related to new development. These fees are levied for roads, public parks, and public buildings. There is a total of \$400,000 budgeted for fiscal year 2025 and \$460,000 will be carried over from the prior year. The major project funded is Camelia Park Office/Bathrooms.

Sales Surtax Fund

Utilizing the proceeds from the voted additional 1% sales tax, this fund will be used to provide money for capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of five (5) or more years and any related land acquisition, land improvement, design and engineering costs. A total of \$1.6 million is budgeted for fiscal year 2025 and \$16 million will be carried over from the prior year. The major project funded is the Renovation and Expansion of the Recreation Center.

General Capital improvement Fund

This fund was established to account for the Village's General Capital Improvement program. There is a total of \$14.8 million budgeted for fiscal year 2025 and \$1.2 million will be carried over from prior year. The major projects funded are: (1) David B Farber Training Center Improvements, (2) Village Hall Site Resurfacing, (3) Enterprise Resource Planning (ERP) Implementation, (4) Lighting Upgrade at Bob Marcello Park, (5) All Children's Playground Improvements, and (5) Road Resurfacing.

STORMWATER UTILITY FUND

This fund is used to account for the income and expenses of operating the Village's Stormwater runoff collection, transmission and treatment and disposal system. The Stormwater Fund budget for FY 2025 is \$1,368,335.

Revenues

The projected revenues for FY 2025 are \$1,368,335 and will be generated from a Stormwater fee of \$6.50 for each residential unit (ERU), which is an increase of \$1.00 per ERU compared to the prior year.

Expenditures

The Operating Expenditures by Category for the Stormwater Utility Fund total \$1,368,335 which balances with the revenues stated above.

Expenditure Category

<u>Category</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Personnel Services	615,283	599,127	(16,156)	-2.63%
Contractual Services	8,500	12,500	4,000	47.06%
Other Charges & Services	540,967	511,042	(29,925)	-5.53%
Operating Supplies	71,706	242,486	170,780	238.17%
Other Operating Expenses	3,380	3,180	(200)	-5.92%
Transfers	81,274	-	(81,274)	-100.00%
Total	1,321,110	1,368,335	47,225	3.57%

Personnel Services

Expenditures for the budget totals \$599,127 and represents a decrease of 2.63% from last year. This category is comprised of 44% of the salaries and fringe benefits of select public works employees currently performing these tasks in the General Fund. This is the equivalent of 7.25 employees.

Contractual Services

Expenditures total \$12,500 which is an increase of \$4,000 compared to last year and represents 1% of the total fund budget. This expenditure category will be used for professional services for engineering/structural design for various projects.

Other Charges and Services

Expenditures total \$511,042 which is a 6% decrease from last year and represents 37% of the total fund budget. This expenditure category is primarily comprised of costs associated with repair and maintenance services as well maintenance contracts.

Operating Supplies

Expenditures total \$242,486 or 18% of the total fund budget. This amount represents an increase of \$170,780 from last year which can be directly related to an increase in supplies for drainage repairs.

Other Operating Expenses

Expenditures total \$3,180 which is a decrease of \$200 compared to last year. This expenditure category is primarily comprised of costs associated with training/education and memberships.

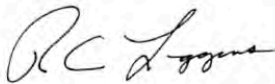
Transfers

There are no transfers budgeted for FY 2025.

UTILITY CAPITAL IMPROVEMENT FUND

This fund was established to account for the Village's Stormwater Utility Capital Improvement program. A total of \$6 million is budgeted for fiscal year 2025 and \$3.8 million will be carried over from the prior year. The major projects funded are Drainage improvements in La Mancha subdivision and Bridge Slope Stabilization.

Respectfully submitted,



Raymond C. Liggins P.E.
Village Manager



Sharon Almeida, CGFO
Director of Finance

STRATEGIC PLAN

The Village of Royal Palm Beach Council uses focused, long-range strategic planning to ensure the Village continues to provide high-quality services well into the future. At the core of this approach to planning is a multi-year strategic plan first developed in 2013. Each year the Village Council meets with the Village Manager and Department Directors to revisit the strategic plan, recommit to the long-range vision, and identify specific measurable actions to be taken to help the Village achieve its goals.

The Strategic Plan includes three major components that help focus operations and capital projects on the long-range plan: a broad fifteen (15) year vision, more specific five (5) year goals, and measurable actions to be taken each year to help achieve the goals and the broader vision. By basing short-term actions on the medium-term goals which are founded on the long-range vision, the Village is laying out a strategic path for daily operations, for capital projects, and for the future to continue the Village of Royal Palm Beach's success.



PERFORMANCE MEASUREMENT

The Village uses its strategic plan not only to set policy direction and guide annual budget decisions, but also as a basis against which to gauge the level and quality of Village services. By providing information about department performance, the Village hopes to allow the public, Village Council, and Village staff the opportunity to analyze the results, to see if desired outcomes are being met, and to look for ways the Village can continue to improve.

This document attempts to provide performance measures for each department along with basic financial information. Each department's section within the General Fund, Stormwater Fund, and Special Revenue Fund tabs provides the department's specific vision and mission, financial and personnel information, and some performance measures. Most of these measures for FY 2025 are basic measures that gauge the level and quantity of services provided to the Village residents and customers. Over the next few years Village staff hopes to identify additional measures to assess the quality of service provided and the outcomes of the Village neighborhoods and to the residents resulting from the services.

VILLAGE VISION

The Village Council reaffirmed the Village of Royal Palm Beach long-range, fifteen (15) year vision during the Strategic Planning sessions in April. The vision provides the foundation for the Strategic Plan and the FY 2025 budget.

The vision outlined for 2039 Village of Royal Palm Beach:

- A Hometown Community
- A Family Community

The mission of the Village of Royal Palm Beach is to provide Services and Facilities to create an Aesthetically Pleasing, Active and Connected Community

For each of these components to the vision and mission, these are the guiding principles identified for each.

FAMILY-FRIENDLY COMMUNITY

- Variety of events and festivals that bring the community together
- Strong sense of community pride and spirit
- Working partnership among the Village residents, community organizations and institutions for community benefit
- Businesses and residents working in partnership with the Village to create a safe community
- Taking actions to maintain the community's quality of life
- Neighborhoods knowing and helping neighbors
- Parents want to raise their children in Royal Palm Beach
- All family generations feeling welcome and included
- Affordable family oriented activities and entertainment
- Range of affordable housing options
- Walkable, biking neighborhoods
- Parents involved in children's education

SERVICES

- Residents feeling safe and secure at home, in their neighborhood and throughout the Village; living without fear especially children and seniors
- Village and County Services available and easily accessible in the community
- Responding to and solving problems in a timely manner
- Defining the core services for Village Government
- Acting as responsible fiscal stewards of the Village's resources
- Visible and tactical police presence in the community
- Effective regional transportation system and responsive to community needs
- Respecting and being concerned about the customer's feeling
- Looking for and evaluating ways to reduce cost of service
- Knowing and using "best practices" in reducing costs of service delivery
- Advocating for the best interests of the Village and our residents on regional projects and issues
- Proactively communicating information about Village finances, services, facilities, programs and events
- Listening to the evolving needs of the residents

FACILITIES

- Amenities with easy access
- Providing facilities for community use
- Planning and maintaining Village infrastructure and facilities
- Outstanding parks with a variety of amenities and venues
- Well maintained neighborhood infrastructure
- High quality roads, sidewalks and pathways
- Public gathering places for bringing residents together

AESTHETICALLY PLEASING

- Attractive community with no trash or litter
- Commercial centers well maintained and with high occupancy
- Residents and property owners investing in the maintenance and improvements to their buildings and homes
- Attractive, distinctive entrances signifying your “Home in Royal Palm Beach”
- Trees and well maintained landscaping
- Buildings, signs and homes meeting Village codes and regulations
- Greenscapes and wetlands throughout the Village

ACTIVE

- Variety of events and festivals
- Affordable family oriented activities and entertainment
- Sport programs for all
- Diverse recreational programs and activities responsive to the needs of all family generations
- Adjusting to the changing leisure trends
- Commons Park with a variety of venues and facilities – the focal point of the Royal Palm Beach community
- Ball and athletic fields for recreational leagues, tournaments and competition with turf fields

CONNECTED

- Linking to the community and each other
- State of the art information technology linking the community to the world
- Easy access to Village information and services
- Partnering to community institutions
- Waterways for boating and fishing
- Commons Lake connected the canals/waterways
- Walkable, biking community connecting neighborhoods and community destinations
- Partnering with schools
- Access to Palm Beach region: businesses, employment, shopping and entertainment
- More job opportunities – ability to work near home; more family and personal time

VILLAGE GOALS

The Village Council has identified four (4) strategic goals based on the long-range vision. These goals serve as the foundation for all budget decisions and are presented throughout the document to remind the readers how the various programs and initiatives contained in this document relate back to these four goals.

The goals and objectives identified for each are:

FINANCIALLY SOUND CITY PROVIDING HIGH VALUE SERVICES

- Have no Village ad valorem tax rate increase
- Maintain and update a financially sustainable model for expenditures/revenues to make fiscal responsible decisions
- Provide Village services in the most cost-effective, efficient manner responsive to the community
- Maintain and invest reserves consistent with Village financial policies with maximum security
- Attract, hire, retain and train a quality workforce dedicated to serving the Royal Palm Beach community
- Provide sufficient resources to support defined services and service levels
- Responsible financial stewardship of the Village resources
- Confidence that Village services are delivered in an efficient manner
- Value for tax dollars and fees
- Village using the resources from the sale of the utilities in a responsible manner
- Affordable taxes and a greater place to live

RESPONSIVE VILLAGE SERVICES

- Listen to and understanding the service needs of residents and families in context of Village service responsibilities and capacity
- Enhance residents' positive engagement with Village government
- Maintaining top-quality and qualified Village workforce with appropriate and competitive compensation
- Maintain and upgrade Village facilities, buildings and equipment at a high level
- Invest in the maintenance and upgrade of Village infrastructure
- Invest in technology to enhance service delivery and to reduce the cost of service delivery
- Services delivered with you in mind
- Sense of pride in Village services and facilities
- Value for tax dollars and fees
- Timely response for calls for service
- Attractive, functional Village facilities and infrastructure

EXCEPTIONAL PARKS AND LEISURE CHOICES FOR ALL

- Maintain existing parks at a high service level
- Develop and enhance recreation programs and services for all ages
- Maintain and enhance venues at RPB Commons Park
- Develop additional park venues
- Enhance quality of community events
- Develop bike/pedestrian access points to Commons Park through easements between houses
- Expand teen and senior programming and activities responsive to the needs of our residents
- More leisure and recreation choices for all family generations
- Convenience – parks and leisure amenities near home
- Recreation programs and services responsive to the community needs
- Family oriented activities at an affordable rate
- More reasons to live in Royal Palm Beach

BEAUTIFUL, UNIQUE COMMUNITY

- Redevelop the State Road 7 Corridor consistent with the Village vision
- Have a successful Tuttle Royale development as a mixed-use social center
- Maintain a beautiful community
- Maintain a safe community
- Improve mobility for Village residents within Royal Palm Beach and to the region
- Expand arts and culture facilities and opportunities
- Protection of home and property values
- More personal and family time
- Predictable, acceptable travel times
- Saving time since there is no need to leave the Village
- Variety of job opportunities for residents
- Greater pride in Royal Palm Beach community
- Predictable development and redevelopment guide by the Village's plans

MAJOR PROJECTS 2024 - 2025

- Farber Building Renovations (EN2401)
- Village Hall Sculpture Installation (PR2101)
- Bus Stop Installation
- LaMancha Underdrain Improvements (ARPA, PW2204)
- Canal Bank Stabilization (ARPA, PW1806)
- Water Treatment Plant Site Modification (PW1902)
- SR 80 Street Lights Replacement Fixtures (PW2503)
- Drainage System Improvements (PW1903)
- Annual Backflow Preventer Replacement (PWXXBF)
- Storm Drain Outfall Replacement (PW23SD)
- Sidewalk Trip Hazards Elimination
- Canal Bank Maintenance (SWXXCM)
- Annual Repairs/Replacements Bus Shelters (PWXXBS)
- Lanstein Lane Street Lights (PW2703)
- Earth Day Lake Bank Stabilization (ARPA, EN2301)
- Cypress Hall Renovations (EN2202)
- ADA Improvements Phase II (EN2302)
- Asphalt Walkways on the Village Hall Campus with Concrete Sidewalks (EN2501)
- Aquatic Vegetation Maintenance
- Pressure Cleaning Contractor
- Guard Rail Replacement
- PBSO Bathroom Renovations (PW2404)
- Street Restriping (PWXXSR)
- Street Sign R&R (PWXXSS)
- Fountain Replacement (PWXXFR)
- New Roof on the Katz Field Building (PR2405)
- Boat Dock Repair and Replacement (PW2501)
- Homeplace Park Pickle Ball Courts (PR2403)
- Royal Palm Beach Bike and Pedestrian Access to the Pond Cypress Trail System (EN2802)
- Camellia Park Renovation (PR2402)
- Crestwood North Park (PR2102)
- Bike Path Trailhead and Signage Plan (EN2102)
- Splash Pad Re-construction at Veterans Park (PR2307)
- Cultural Center Entry Enhancement (PR2401)
- Additional Surveillance Video Cameras at RPB Commons Park
- Comprehensive All Access Playscape (PR2505)
- Recreation Center Remodel/Expansion (PR2201)
- Bilboa Street to Okeechobee Boulevard Pathway Replacement (EN2305)
- Cypress Key Traffic Signal Study and Installation

If further information is required, the Capital Project identifiers (PW2208, EN1904 etc.) can be found in the Capital Improvement Section of this budget book.

LONG TERM MUNICIPAL GOALS

As outlined previously in the budget message, our budget, strategic plan and its five-year capital plan reflect the continued desire for services and programs to meet the needs of our existing population while recognizing that we are very near build out, resulting in our focus to slowly change from new construction to maintenance and replacement.

In 2013 the Village embarked on drafting a Strategic Plan, a Plan with a Vision, Mission and Goals, that future decisions no matter what kind or how small can be linked. Is the decision in the best interest of where we want to go? Is the decision connected to the vision of our strategic plan?

Royal Palm Beach 2039 Vision is to be a Hometown Family Community.

The mission of the Village of Royal Palm Beach is to provide Services and Facilities to create an Aesthetically Pleasing, Active and Connected Community.

The Goals to achieve the Vision are:

- Financially Sound Government
- Responsive Village Services
- Exceptional Parks and Leisure Choices for All
- Beautiful, Unique Community

Staff has developed the FY 2024-2025 Budget with these goals in mind. The budget goals provide the overall framework for the budget process.

The annual budget document includes two major components. The first are the operating budgets and the second is the capital improvement program. Village departments have reviewed their department goals for the upcoming year to assure that the overall long term Village goals were addressed in their priorities for program, service and facility requests.

Each department will prepare annual objectives and performance indicators, which are reviewed along with the annual expense requests to assure that they are in concert with the Village's long-term goals.

BUDGET GUIDELINES AND GOALS

PROPERTY TAX POLICY

The Village will set property tax rates in such a manner as to capture increases in taxable value (which would include sales, reappraisals of existing property and new construction).

INFLATION

The inflation rate used to project certain expenditure increases contained in the operating budget is 3.5% for the 2024-2025 fiscal year. The inflation rate is based on the Bureau of Labor Statistics, Consumer Price Index for the twelve-month average ending March 2024; All urban consumers: U.S. All items 1982-84=100.

STAFFING LEVELS

Requests for new positions will be reviewed carefully and authorized where the needs exist.

PERSONNEL SERVICES

This category includes costs associated with salaries, wages and fringe benefits. Proposed personnel costs are based on the following assumptions:

Merit increases are budgeted at an average increase of 3.8%. Merit increases can range from 0% to 5%.

- The Village share of health insurance costs will increase in accordance with any approved rate changes accepted by the administration. The total cost of insurance is anticipated to increase approximately 3.5%.
- As of October 1, 2008 the Village joined the Florida Retirement System (FRS). Hence, all employees hired after that date must belong to FRS. Employees on board prior to that date had a one-time irrevocable option to stay in the current defined contribution plan or join the Florida Retirement System. For those employees who chose not to transfer to FRS, the Village still provides a defined contribution retirement plan. The Village provides a base contribution of 5% of gross salaries/wages for each employee in the plan. The Village will match up to an additional 5% employee contribution into the plan.

USER CHARGES

Service fees will be set with the goal of recovering 100% of costs incurred, except in specific instances where the Village Council determines that it is in the public interest to offset some of the costs through other revenue sources, such as general tax support. Departments will be encouraged to update their fee schedules on an annual basis, preferably during the budget process.

CAPITAL ITEMS

Capital outlay consists of two categories. The first represents items costing (individually) between \$5,000 and \$10,000 with a life expectancy of more than two years. These items are budgeted within the various department budgets. Unexpended balances at year-end may be carried forward at the direction of management.

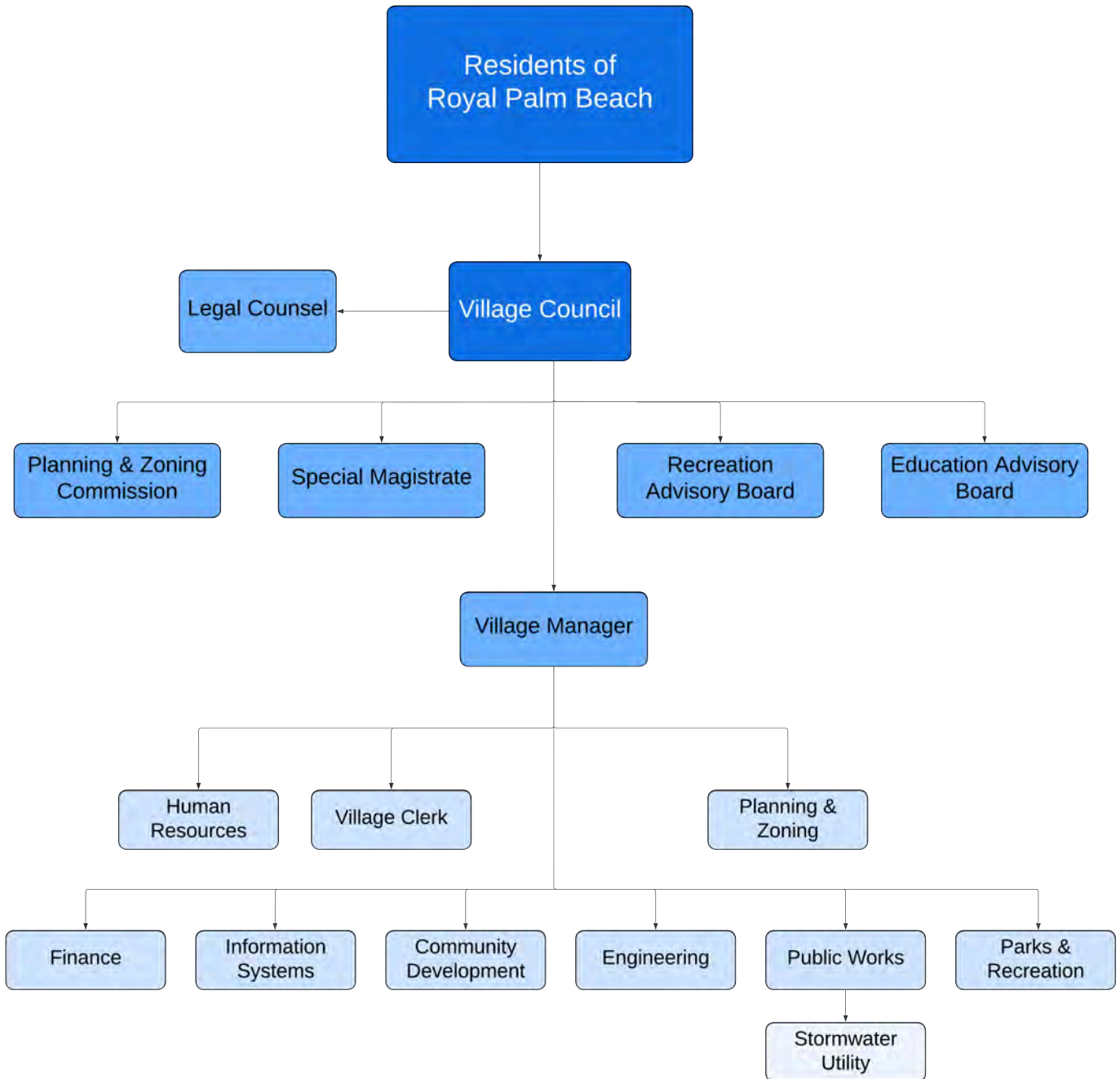
The second category represents items/projects costing more than \$10,000. These costs are included in the Village's Capital Improvement Program. Projects not completed at year-end are carried forward to the next fiscal year. Unexpended balances of closed projects at year-end lapse and are closed to fund balance.

FY 2024-2025 BUDGET GOALS

In addition to the goals established within each department budget, the Village as a whole has established the following for the 2024-2025 fiscal year:

- Maintain the ad valorem millage rate and the level of service that all of the Village residents have come to enjoy.
- Create a balanced General Fund Budget utilizing revenues and funds from local taxes, licenses and permits, intergovernmental revenues, charges for service, fines and forfeitures, miscellaneous revenues and reserves.
- Create a capital budget utilizing revenues from Community Beautification Fund, American Rescue Plan Fund, Impact Fees Fund, Local Discretionary Sales Surtax Fund, General CIP Fund and Grants and Reserves.
- Update communication and citizen engagement strategies.
- Design/Construct Renovation/Expansion of Recreation Center.
- Develop a Renewal and Replacement Plan for aging parks.

VILLAGE OF ROYAL PALM BEACH ORGANIZATIONAL CHART



BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Royal Palm Beach
Florida**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

ALL FUNDS - BUDGET SUMMARY

REVENUE SOURCES

Revenues by Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
General Fund	\$26,062,735	\$32,796,019	\$33,322,552	\$31,375,042
Recreation Facility Fund	\$1,002,253	\$552,253	\$800,131	\$777,098
Community Beautification	\$11,291	\$93,372	\$69,758	\$367,237
American Rescue Plan Fund	\$254,723	\$4,753,273	\$3,415,000	\$8,416,908
Impact Fee Cap Project	\$396,207	\$4,967,669	\$1,250,051	\$2,800,235
Local Discre Sales Surtax	\$4,135,777	\$3,883,081	\$15,706,238	\$1,799,999
Capital Improvements Fund	\$1,538,001	\$2,522,888	\$3,099,378	\$14,938,690
Stormwater Mgmt Fund	\$1,096,258	\$1,131,518	\$1,321,110	\$1,368,335
Stormwater Capital Improv	\$100,677	\$853,461	\$281,476	\$6,402,870
TOTAL	\$34,597,924	\$51,553,532	\$59,265,694	\$68,246,414

Revenues by Category

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
Ad Valorem Taxes	\$6,261,280	\$7,101,851	\$7,788,750	\$8,411,472
Other Taxes	\$10,279,735	\$11,019,722	\$10,324,039	\$7,746,931
Permit and Fees	\$6,419,327	\$7,055,026	\$5,661,460	\$6,173,711
Intergovernmental Revenue	\$7,929,810	\$12,080,839	\$6,555,168	\$7,938,424
Charges for Services	\$453,048	\$490,092	\$361,600	\$409,350
Fines and Forfeitures	\$544,840	\$367,845	\$422,000	\$377,000
Other Financing Sources	\$1,600,000	\$8,982,429	\$16,806,438	\$22,239,208
Miscellaneous Revenue	\$715,153	\$3,201,968	\$2,123,143	\$1,810,735
Non-Revenue	\$0	\$0	\$7,973,045	\$12,792,330
Impact Fees	\$394,731	\$1,253,760	\$1,250,051	\$347,253
TOTAL	\$34,597,924	\$51,553,532	\$59,265,694	\$68,246,414

EXPENDITURES

Operating Expenditures by Division

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
Village Council	\$295,021	\$310,635	\$350,144	\$377,125
Village Manager	\$1,709,381	\$2,007,908	\$2,455,305	\$2,461,699
Finance Department	\$884,093	\$835,641	\$967,704	\$1,022,475
Legal Counsel	\$358,877	\$361,755	\$323,000	\$397,500
Information Systems	\$1,109,537	\$1,141,848	\$1,448,173	\$1,461,694
Police Department	\$8,262,721	\$8,600,336	\$8,857,617	\$9,412,690
Community Development Department	\$1,292,130	\$1,349,219	\$1,504,081	\$1,494,851
Stormwater Mgmt	\$994,041	\$1,047,999	\$1,228,836	\$1,356,335
Engineering Department	\$1,096,784	\$1,164,562	\$1,420,771	\$1,509,494
Public Works	\$2,665,811	\$2,870,064	\$3,254,924	\$3,313,369
Parks and Recreation Dept	\$4,660,392	\$5,243,308	\$6,193,926	\$6,738,225
Other Financing Uses	\$1,100,000	\$1,282,429	\$3,581,274	\$0
Non-Departmental	\$2,333,813	\$2,488,842	\$3,057,907	\$3,197,920
TOTAL	\$26,762,600	\$28,704,545	\$34,643,662	\$32,743,377

Capital Outlay by Division

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
Village Council	\$9,950	\$0	\$0	\$0
Village Manager	\$15,636	\$0	\$0	\$0
Finance Department	\$12,793	\$75,000	\$0	\$0
Information Systems	\$97,737	\$238,371	\$196,750	\$1,100,250
Community Development Department	\$21,183	\$27,964	\$0	\$0
Stormwater Mgmt	\$0	\$0	\$0	\$5,997,108
Engineering Department	\$6,196,785	\$7,202,107	\$1,215,000	\$640,000
Public Works	\$513,862	\$2,881,686	\$1,120,000	\$11,175,000
Parks and Recreation Dept	\$3,387,048	\$2,527,460	\$11,574,200	\$3,953,700
Other Financing Uses	\$0	\$2,500,000	\$2,500,000	\$5,916,908
TOTAL	\$10,254,995	\$15,452,589	\$16,605,950	\$28,782,966

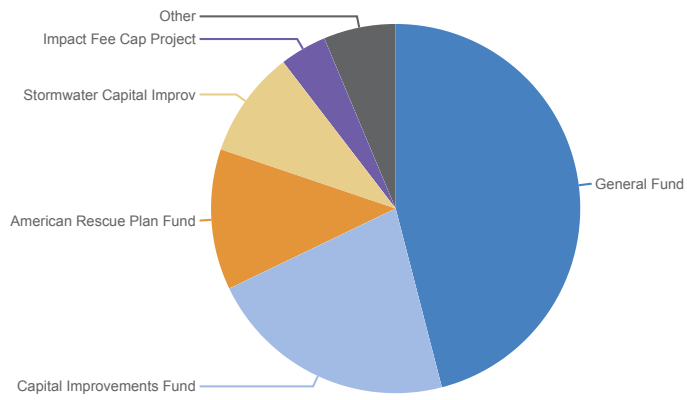
Expenditures by Category

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY 2025 Adopted Budget
Expenses				
Personnel Services	\$10,891,304	\$11,663,118	\$13,466,322	\$13,729,668
Contractual Services	\$9,822,715	\$10,429,476	\$10,878,260	\$11,865,499
Other Charges and Services	\$4,632,860	\$4,911,212	\$5,673,898	\$5,949,555
Operating Supplies	\$967,768	\$919,312	\$1,179,157	\$1,242,002
Other Operating Expenses	\$4,088,663	\$7,646,175	\$129,001	\$137,403
Departmental Capital Outlay	\$9,495,207	\$12,339,727	\$13,830,700	\$22,674,308
Grants and Aids	\$11,000	\$11,000	\$11,000	\$11,000
Other Financing Uses - Transfers Out	\$1,600,000	\$8,982,429	\$6,081,274	\$5,916,908
EXPENSES TOTAL	\$41,509,517	\$56,902,447	\$51,249,612	\$61,526,343

Budget Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY 2024 Projected Actuals	FY2025
Revenues	\$32,677,773	\$54,421,472	\$59,265,694	\$72,839,436	\$68,246,414
Operating Exp & Capital Outlay	\$41,498,545	\$56,875,585	\$51,249,612	\$49,537,303	\$61,526,343
Reserve for Future CIP	-\$8,820,772	-\$2,454,114	\$8,016,082	\$23,302,133	\$6,720,071
Total Expenditures	\$32,677,773	\$54,421,472	\$59,265,694	\$72,839,436	\$68,246,414

REVENUES BY FUND



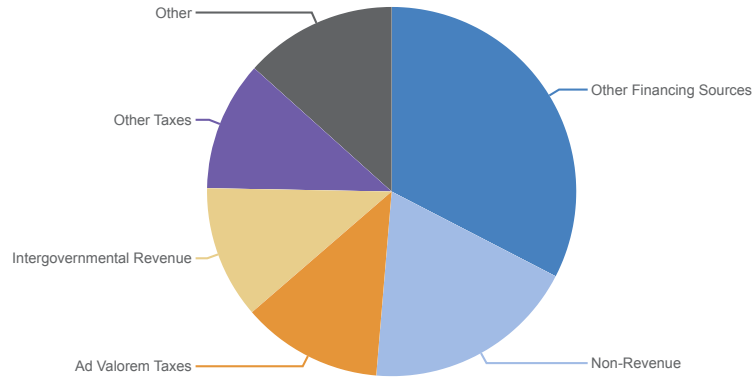
\$68,246,414.00

Funds Description from FY2025

All Funds Revenues

Funds Description	FY2025
Amount	
American Rescue Plan Fund	\$8,416,908
Capital Improvements Fund	\$14,938,690
Stormwater Mgmt Fund	\$1,368,335
Local Discre Sales Surtax	\$1,799,999
Recreation Facility Fund	\$777,098
Impact Fee Cap Project	\$2,800,235
Stormwater Capital Improv	\$6,402,870
Community Beautification	\$367,237
General Fund	\$31,375,042
AMOUNT	\$68,246,414

REVENUES BY CATEGORY



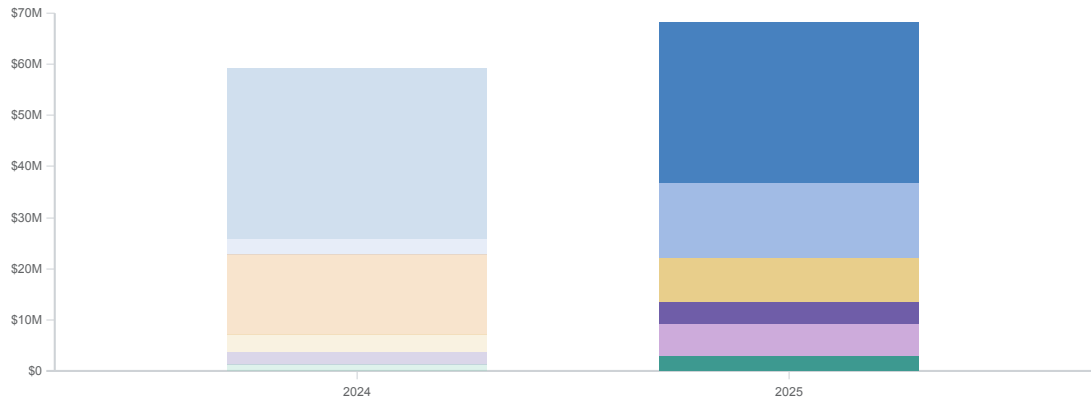
\$68,246,414.00

Level 1 (Re) from FY2025

All Funds Revenues by Category

Level 1 (Re)	FY2025
Amount	
Ad Valorem Taxes	\$8,411,472
Charges for Services	\$409,350
Fines and Forfeitures	\$377,000
Impact Fees	\$347,253
Intergovernmental Revenue	\$7,938,424
Miscellaneous Revenue	\$1,810,735
Non-Revenue	\$12,792,330
Other Financing Sources	\$22,239,208
Other Taxes	\$7,746,931
Permit and Fees	\$6,173,711
AMOUNT	\$68,246,414

REVENUE COMPARISON BY FUND

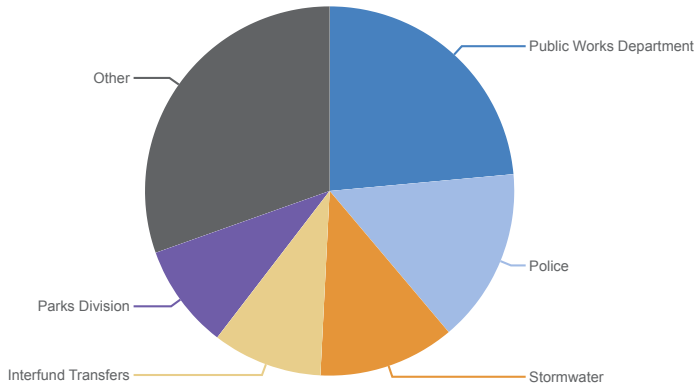


\$68,246,414.00
Revenues in 2025

	FY 2024 Adopted Budget	FY 2025 Adopted Budget
General Fund	\$33,322,552	\$31,375,042
Recreation Facility Fund	\$800,131	\$777,098
Community Beautification	\$69,758	\$367,237
American Rescue Plan Fund	\$3,415,000	\$8,416,908
Impact Fee Cap Project	\$1,250,051	\$2,800,235
Local Discre Sales Surtax	\$15,706,238	\$1,799,999
Capital Improvements Fund	\$3,099,378	\$14,938,690
Stormwater Mgmt Fund	\$1,321,110	\$1,368,335
Stormwater Capital Improv	\$281,476	\$6,402,870
TOTAL	\$59,265,694	\$68,246,414

EXPENDITURES BY DIVISION

(EXCLUDING RESERVE FOR FUTURE CIP)



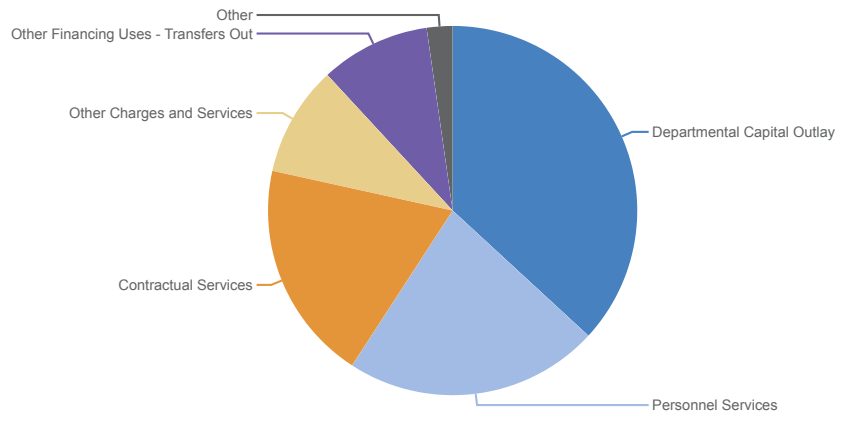
\$61,526,343.00

Divisions Description from FY2025

All Funds Expenditures

Divisions Description	FY2025
Amount	
Public Works Department	\$14,488,369
Police	\$9,412,690
Stormwater	\$7,353,443
Interfund Transfers	\$5,916,908
Parks Division	\$5,631,029
Recreation Division	\$3,428,981
Non-Departmental	\$3,197,920
Information Systems	\$2,561,944
Engineering Department	\$2,149,494
Cultural Center	\$1,631,915
Village Manager	\$1,259,209
Building Division	\$1,087,622
Finance	\$1,022,475
Planning & Zoning	\$728,528
Human Resources	\$473,962
Code Enforcement Division	\$407,229
Legal Counsel	\$397,500
Village Council	\$377,125
AMOUNT	\$61,526,343

EXPENDITURES BY CATEGORY



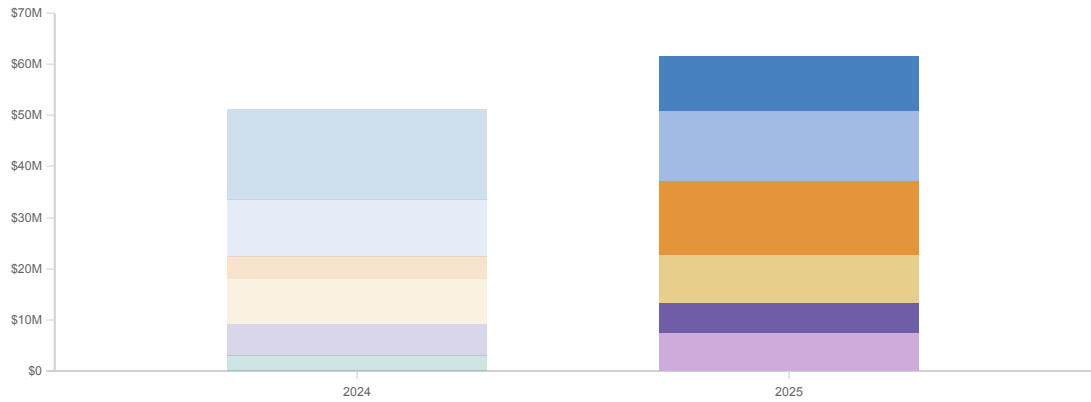
\$61,526,343.00

Object Type (Ex) from FY2025

All Funds Expenditures by Category

Object Type (Ex)	FY2025
Amount	
Departmental Capital Outlay	\$22,674,308
Personnel Services	\$13,729,668
Contractual Services	\$11,865,499
Other Charges and Services	\$5,949,555
Other Financing Uses - Transfers Out	\$5,916,908
Operating Supplies	\$1,242,002
Other Operating Expenses	\$137,403
Grants and Aids	\$11,000
AMOUNT	\$61,526,343

EXPENDITURE COMPARISON BY DIVISION



\$61,526,343.00
Expenses in 2025

All Funds Expenditure Comparison

	FY 2024 Adopted Budget	FY 2025 Adopted Budget
Village Council	\$350,144	\$377,125
Village Manager	\$2,455,305	\$2,461,699
Finance Department	\$967,704	\$1,022,475
Legal Counsel	\$323,000	\$397,500
Information Systems	\$1,644,923	\$2,561,944
Police Department	\$8,857,617	\$9,412,690
Community Development Department	\$1,504,081	\$1,494,851
Stormwater Mgmt	\$1,228,836	\$7,353,443
Engineering Department	\$2,635,771	\$2,149,494
Public Works	\$4,374,924	\$14,488,369
Parks and Recreation Dept	\$17,768,126	\$10,691,925
Other Financing Uses	\$6,081,274	\$5,916,908
Non-Departmental	\$3,057,907	\$3,197,920
TOTAL	\$51,249,612	\$61,526,343

THREE YEAR FUND BALANCE ANALYSIS

General Fund

General Fund

	FY 2023 ACTUALS	FY 2024 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET
	FY2023	FY2024	FY2025
Revenues			
Ad Valorem Taxes	\$7,101,851	\$7,785,750	\$8,411,472
Other Taxes	\$7,179,062	\$6,814,163	\$6,993,892
Permit and Fees	\$5,958,389	\$5,075,559	\$4,839,564
Intergovernmental Revenue	\$6,880,396	\$6,505,237	\$6,238,424
Charges for Services	\$490,092	\$454,319	\$409,350
Fines and Forfeitures	\$367,845	\$482,887	\$377,000
Miscellaneous Revenue	\$2,318,383	\$2,125,805	\$1,605,340
REVENUES TOTAL	\$30,296,019	\$29,243,720	\$28,875,042
Expenses			
Village Council	\$310,635	\$322,858	\$377,125
Village Manager	\$2,007,908	\$2,173,072	\$2,461,699
Finance Department	\$835,641	\$926,764	\$1,022,475
Legal Counsel	\$361,755	\$346,298	\$397,500
Information Systems	\$1,141,848	\$1,336,281	\$1,461,694
Police Department	\$8,600,336	\$8,884,117	\$9,412,690
Community Development Department	\$1,349,219	\$1,428,008	\$1,494,851
Engineering Department	\$1,164,562	\$1,247,643	\$1,509,494
Public Works	\$2,870,064	\$3,011,350	\$3,313,369
Parks and Recreation Dept	\$5,243,308	\$5,832,680	\$6,738,225
Non-Departmental	\$2,477,008	\$2,669,530	\$3,185,920
EXPENSES TOTAL	\$26,362,283	\$28,178,601	\$31,375,042
Revenues Over/ (Under) Expenses	\$3,933,736	\$1,065,119	(\$2,500,000)
Other Financial Sources (Uses)			
Other Financing Sources - Interfund Transfers In	\$2,500,000	\$2,500,000	\$2,500,000
OTHER FINANCIAL SOURCES (USES) TOTAL	\$2,500,000	\$2,500,000	\$2,500,000
Transfers Out	\$1,000,000	\$3,500,000	-
Net Transfers	\$1,500,000	(\$1,000,000)	\$2,500,000
Net Increase/Decrease In Fund Balance	\$5,433,736	\$65,119	\$0
Fund Balance October 1	\$12,582,235	\$18,015,971	\$18,081,090
Fund Balance September 30	\$18,015,971	\$18,081,090	\$18,081,090

Special Revenue Fund

Special Revenue Funds

	FY 2023 ACTUALS	FY 2024 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET
	FY2023	FY2024	FY2025
Revenues			
Intergovernmental Revenue	\$4,632,011	\$15,361,382	–
Miscellaneous Revenue	\$766,887	\$652,143	\$55,000
REVENUES TOTAL	\$5,398,897	\$16,013,525	\$55,000
Expenses			
Information Systems	\$147,981	–	–
Engineering Department	\$8,757	\$885,986	–
Public Works	\$1,294,141	\$65,036	\$25,000
Parks and Recreation Dept	\$926,137	\$516,394	–
EXPENSES TOTAL	\$2,377,017	\$1,467,416	\$25,000
Revenues Over/ (Under) Expenses	\$3,021,880	\$14,546,109	\$30,000
Other Financial Sources (Uses)			
–	–	–	–
OTHER FINANCIAL SOURCES (USES) TOTAL	0	0	0
Transfers Out	\$2,500,000	\$5,763,953	\$5,916,908
Net Transfers	(\$2,500,000)	(\$5,763,953)	(\$5,916,908)
Net Increase/Decrease In Fund Balance	\$521,880	\$8,782,156	(\$5,886,908)
Fund Balance October 1	\$196,571	\$718,451	\$9,500,607
Fund Balance September 30	\$718,451	\$9,500,607	\$3,613,699

Capital Improvement Fund

Capital Improvements Fund

	FY 2023 ACTUALS	FY 2024 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET
	FY2023	FY2024	FY2025
Revenues			
Other Taxes	\$3,840,660	\$3,768,117	\$753,039
Intergovernmental Revenue	–	\$900,000	\$700,000
Miscellaneous Revenue	\$79,218	\$136,191	\$115,207
Impact Fees	\$1,253,760	\$1,408,757	\$347,253
REVENUES TOTAL	\$5,173,637	\$6,213,065	\$1,915,499
Expenses			
Finance Department	\$75,000	–	–
Information Systems	\$90,389	\$177,338	\$1,100,250
Community Development Department	\$27,964	\$54,769	–
Engineering Department	\$6,528,203	\$2,139,880	\$640,000
Public Works	\$1,305,285	\$673,085	\$11,150,000
Parks and Recreation Dept	\$1,601,323	\$6,216,769	\$3,953,700
EXPENSES TOTAL	\$9,628,165	\$9,261,841	\$16,843,950
Revenues Over/ (Under) Expenses	(\$4,454,528)	(\$3,048,776)	(\$14,928,451)
Other Financial Sources (Uses)			
Other Financing Sources - Interfund Transfers In	\$6,200,000	\$14,125,000	\$14,692,100
OTHER FINANCIAL SOURCES (USES) TOTAL	\$6,200,000	\$14,125,000	\$14,692,100
Transfers Out	–	–	–
Net Transfers	\$6,200,000	\$14,125,000	\$14,692,100
Net Increase/Decrease In Fund Balance	\$1,745,472	\$11,076,224	(\$236,351)
Fund Balance October 1	\$8,017,951	\$9,763,423	\$20,839,647
Fund Balance September 30	\$9,763,423	\$20,839,647	\$20,603,296

Total Governmental Fund

Total Governmental Funds

	FY 2023 ACTUALS	FY 2024 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET
	FY2023	FY2024	FY2025
Revenues			
Ad Valorem Taxes	\$7,101,851	\$7,785,750	\$8,411,472
Other Taxes	\$11,019,722	\$10,582,280	\$7,746,931
Permit and Fees	\$5,958,389	\$5,075,559	\$4,839,564
Intergovernmental Revenue	\$11,512,407	\$22,766,619	\$6,938,424
Charges for Services	\$490,092	\$454,319	\$409,350
Fines and Forfeitures	\$367,845	\$482,887	\$377,000
Miscellaneous Revenue	\$3,164,488	\$2,914,139	\$1,775,547
Impact Fees	\$1,253,760	\$1,408,757	\$347,253
REVENUES TOTAL	\$40,868,553	\$51,470,310	\$30,845,541
Expenses			
Village Council	\$310,635	\$322,858	\$377,125
Village Manager	\$2,007,908	\$2,173,072	\$2,461,699
Finance Department	\$910,641	\$926,764	\$1,022,475
Legal Counsel	\$361,755	\$346,298	\$397,500
Information Systems	\$1,380,218	\$1,513,619	\$2,561,944
Police Department	\$8,600,336	\$8,884,117	\$9,412,690
Community Development Department	\$1,377,183	\$1,482,777	\$1,494,851
Engineering Department	\$7,701,523	\$4,273,509	\$2,149,494
Public Works	\$5,469,491	\$3,749,471	\$14,488,369
Parks and Recreation Dept	\$7,770,768	\$12,565,843	\$10,691,925
Non-Departmental	\$2,477,008	\$2,669,530	\$3,185,920
EXPENSES TOTAL	\$38,367,464	\$38,907,858	\$48,243,992
Revenues Over/ (Under) Expenses	\$2,501,089	\$12,562,452	(\$17,398,451)
Other Financial Sources (Uses)			
Other Financing Sources - Interfund Transfers In	\$8,700,000	\$16,625,000	\$17,192,100
OTHER FINANCIAL SOURCES (USES) TOTAL	\$8,700,000	\$16,625,000	\$17,192,100
Transfers Out			
Other Financing Uses - Transfers Out	\$3,500,000	\$9,263,953	\$5,916,908
TRANSFERS OUT TOTAL	\$3,500,000	\$9,263,953	\$5,916,908
Net Transfers	\$5,200,000	\$7,361,047	\$11,275,192
Net Increase/Decrease In Fund Balance	\$7,701,089	\$19,923,499	(\$6,123,259)
Fund Balance October 1	\$20,796,757	\$28,497,845	\$48,421,344
Fund Balance September 30	\$28,497,846	\$48,421,344	\$42,298,085

2024-2025 Summary of Estimated Financial Sources and Uses

The Village of Royal Palm Beach has allocated a portion of fund balances and reserves to fund one-time capital improvement projects without borrowing. As shown in the schedules on the previous pages, the Special Revenues Fund Balance decreased \$5.9 million which is related to the capital projects funded by the ARPA funds that were received in previous years. The Capital Projects Fund Balance decreased \$236,351 which is directly related to an increase in additional capital projects for the new fiscal year.

COMPARATIVE PERSONNEL

Comparative Personnel Summary

DEPARTMENT	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	% CHANGE
Administration	11.50	12.00	13.00	13.00	-
Finance	6.00	5.50	5.50	5.50	-
Information Systems	5.00	5.00	5.00	5.00	-
Community Development	11.00	11.00	11.00	11.00	-
Engineering	8.00	9.00	9.00	9.00	-
Public Works	25.25	24.25	24.25	20.25	(4.00)
Parks & Recreation	77.00	71.00	69.00	69.00	-
Stormwater Utility	6.75	6.75	7.25	7.25	-
Total Employees	150.50	144.50	144.00	140.00	(4.00)
Number of Full Time Positions	115.50	109.50	114.00	110.00	(4.00)
Number of Part Time Positions	35.00	35.00	30.00	30.00	-

Comparative Personnel Detail

AUTHORIZATION	DEPARTMENT	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED
<u>VILLAGE MANAGER - 1200</u>					
12001	Village Manager	1	1	1	1
12002	Village Clerk	1	1	1	1
39007	Executive Administrative Assistant 50%	0.5	0.5	0.5	0.5
12004	Senior Administrative Assistant	1	1	1	1
12005	Administrative Assistant I	1	1	1	1
12006	Public Art Professional	1	1		
12007	Audio/Video Broadcast Operator (P/T)	1	1	1	1
12008	Public Information Specialist			1	
12009	Web and Social Media Specialist				1
<u>ADD/DELETE</u>					
12010	Intern (P/T)	(1)			
12006	Public Art Professional	1		(1)	
12008	Public Information Specialist			1	(1)
12009	Web and Social Media Specialist				1
12007	Audio/Video Broadcast Operator (P/T)	1			
	Total Village Manager	6.5	6.5	6.5	6.5
<u>HUMAN RESOURCES - 1210</u>					
12201	Director of Human Resources and Risk Mgmt.	1	1	1	1
12203	Human Resources Coordinator	1	1	1	1
13015	Payroll/Benefits Specialist		0.5	0.5	0.5
<u>ADD/DELETE</u>					
13015	Payroll/Benefits Specialist		0.5		
	Total Human Resources	2.0	2.5	2.5	2.5
<u>PLANNING & ZONING - 1215</u>					
12301	Planning & Zoning Director	1	1	1	1
12304	Administrative Assistant II	1	1	1	1
12305	Senior Planner	1	1	1	1
12006	Public Art Professional			1	1
<u>ADD/DELETE</u>					
12006	Public Art Professional			1	
12305	Senior Planner	1			
	Total Planning & Zoning	3	3	4	4
	Total Administration	11.5	12	13	13
<u>FINANCE - ACCOUNTING - 1300</u>					
13001	Finance Director	1	1	1	1
13011	Assistant Finance Director	1	1	1	1
13010	Accounting Clerk II	1	1	1	1
13012	Financial/Budget Analyst	1	1	1	1
13016	Finance Technician	1	1	1	1
13015	Payroll/Benefits Specialist	1	0.5	0.5	0.5
<u>ADD/DELETE</u>					
13015	Payroll/Benefits Specialist		(0.5)		
	Total Finance	6.0	5.5	5.5	5.5

AUTHORIZATION	DEPARTMENT	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED
<u>INFORMATION SYSTEMS - 1600</u>					
13101	Information Systems Director	1	1	1	1
13102	Network Support Specialist	1	1	1	1
13103, 13105	Information Systems Specialist	2	2	2	2
13104	Information Systems Analyst	1	1	1	1
<u>ADD/DELETE</u>					
Total Information System		<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
<u>BUILDING - 2400</u>					
24001	Community Development Director	1	1	1	1
24013	Community Development Administrator				0.5
24008	Senior Administrative Assistant	1	1	1	
24011/24014/24015	Permit Technician	2	2	2	3
24012	Plan Review Intake Supervisor	1	1	1	1
24016, 24017	Inspector/Plan Reviewer	2	2	2	2
24208	Administrative Assistant I 50%	0.5	0.5	0.5	
<u>ADD/DELETE</u>					
24013	Community Development Administrator				0.5
24008	Senior Administrative Assistant				(1)
24208	Administrative Assistant I 50%				(0.5)
24014	Permit Technician				1
Total Building		<u>7.5</u>	<u>7.5</u>	<u>7.5</u>	<u>7.5</u>
<u>CODE ENFORCEMENT - 2410</u>					
24201	Code Enforcement Supervisor	1	1	1	
24208	Administrative Assistant I 50%	0.5	0.5	0.5	
24210	Code Enforcement Inspector III	2	2	2	1
24211	Code Enforcement Inspector II				2
24013	Community Development Administrator				0.5
<u>ADD/DELETE</u>					
24013	Community Development Administrator				0.5
24201	Code Enforcement Supervisor				(1)
24208	Administrative Assistant I 50%				(0.5)
24209	Code Enforcement Inspector III				(1.0)
24211	Code Enforcement Inspector II				2.0
Total Code Enforcement		<u>3.5</u>	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>
Total Community Development		<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
<u>ENGINEERING - 3900</u>					
39001	Village Engineer	1	1	1	1
39003	GIS Manager	1	1	1	1
39004	Project Construction Coordinator	1	1	1	1
39007	Executive Administrative Assistant 50%	0.5	0.5	0.5	0.5
39010	Project Engineer	1	1	1	1
39013	GIS Analyst	1	1	1	1
39012	Administrative Assistant II	1	1	1	1
39014	Project Manager	1	1	1	1
39015	Intern (P/T)		1	1	
39016	GIS Technician 50%	0.5	0.5	0.5	0.5
	Special Projects Manager				1.0
<u>ADD/DELETE</u>					
39015	Intern (P/T)				(1)
	Special Projects Manager				1
Total Engineering		<u>8</u>	<u>9</u>	<u>9</u>	<u>9</u>

AUTHORIZATION	DEPARTMENT	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED
	<u>PUBLIC WORKS - 4100</u>				
39016	GIS Technician 50%	0.25	0.25	0.25	0.25
41001	Public Works Director	0.5	0.5	0.5	0.5
41002	Facilities Superintendent	1	1	1	1
41003	Field Operations Superintendent	0.5	0.5	0.5	0.5
41006	Foreman I	0.5	0.5	0.5	0.5
41007	Senior Administrative Assistant	0.5	0.5	0.5	0.5
41010	Skilled Trades Worker/Facilities	1	1	1	1
41012	Mechanic II	2	1	1	1
41016/41036	Electrician	2	2	2	2
41013/41034/41037/41050	General Maintenance Worker II	5	4	3.5	3
41019/41022-25/41027/41030/					
41035/41038-39	General Maintenance Worker I	9	9	9	6.5
41040	Custodian	2	2	2	1
41051	Irrigation Technician	1	1	1	1
41052	Spray Technician		1	0.5	0.5
41053	Electrical Helper			1	1
	<u>ADD/DELETE</u>				
41017/41034/41021/41026	General Maintenance Worker I	(1)			(2)
41012/41018	General Maintenance Worker II	1	(1)	(0.5)	(1)
41041	Custodian				(1)
41052	Spray Technician		1	(0.5)	
41011	Mechanic II		(1)		
41053	Electrical Helper			1	
	Total Public Works	25.25	24.25	24.25	20.25

*7.25 full time equivalent employees split between Public Works and Stormwater Utility

	<u>PARKS - 7200</u>				
72401	Parks Superintendent	1	1	1	1
72402	Parks Supervisor	1			
72405/72408/72404/72409	General Maintenance Worker II	5	5	4	5
	General Maintenance Worker II R/M	1	1		
72406	Irrigation Technician	1	1	1	1
72410	General Maintenance Worker II IRR	1	1	1	1
72413-14/72416/72419-20/72422-25/72455/72457	General Maintenance Worker I	15	12	12	10
72136, 38-39,72451-54, 72730	Facility Attendant P/T	8	8	8	8
72430	Arborist	1	1	1	1
72403	Parks Foreman		1	1	1
72400	Skilled Trades Worker			1	1
72005	Spray Technician			1	1
	<u>ADD/DELETE</u>				
72402	Parks Supervisor		(1)		
72403	Parks Foreman		1		
	General Maintenance Worker I		(3)		(2)
72400	Skilled Trades Worker (RECLASS)			1	
	General Maintenance Worker II			(1)	1
72404-05,08-10, 12, 86	General Maintenance Worker II R/M			(1)	
72005	Spray Technician			1	
	Total Parks	34	31	31	30

AUTHORIZATION	DEPARTMENT	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED
RECREATION - 7210					
72001	Parks & Recreation Director	1	1	1	1
72002	Assistant Parks & Recreation Director	1	1	1	
72008	Recreation Superintendent				1
72003/72004	Program Supervisor	2	2	2	2
72007	Administrative Assistant II	1	1	1	1
72010	Custodian	1	1	1	1
72123/72124	Program Coordinator P/T	2	2	2	2
72125	Program Coordinator II F/T	1	1	1	1
72126	Public Info Specialist P/T	1			
72126	Public Info Specialist F/T		1		
72131/72135	Facility Attendant F/T	2	2	2	2
72133	Administrative Assistant I	1	1	1	1
72201	Camp Director P/T Temp	1	1	1	1
72220	Assistant Camp Director P/T Temp	1	1	1	1
72230-72239	Camp Counselor P/T Temp	10	10	10	10
72460/72461	Facility Attendant P/T	4	2	2	2
ADD/DELETE					
72123, 72124	Program Coordinator P/T	2			
72125	Program Coordinator II F/T	1			
72126	Public Info Specialist P/T	1	(1)		
72126	Public Info Specialist F/T		1	(1)	
72730	Facility Attendant P/T	2	(2)		
72002	Assistant Parks & Recreation Director				(1)
72008	Recreation Superintendent				1
	Total Recreation	29	27	26	26
CULTURAL CENTER - 7220					
72011	Events & Facilities Manager (Sporting Center)	1	1	1	1
72735	Events & Facilities Manager (Cultural Center)	1	1	1	1
72009/72132	Facility Attendant (F/T) (Sporting Center)	1	2	2	2
72204/72603	Facility Attendant (F/T) (Cultural Center)	1	2	2	2
72121/72122	Program Coordinator II F/T	2	2	2	2
72459/72462/72732/72456/72463	Facility Attendant P/T	8	4	4	5
12006	Public Art Professional		1	0	
ADD/DELETE					
72132	Facility Attendant (F/T)(Sporting Center) (RECLASS)		1		
72603	Facility Attendant (F/T)(Cultural Center) (RECLASS)		1		
72137, 72731, 72733	Facility Attendant P/T	4	(4)		1
12006	Public Art Professional (RECLASS)		1	(1)	
	Total Cultural Center	14	13	12	13
	Total Parks and Recreation	77	71	69	69
	TOTAL GENERAL FUND EMPLOYEES	143.75	137.75	136.75	132.75

AUTHORIZATION	DEPARTMENT	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED
	<u>STORMWATER UTILITY - 3800</u>				
41001	Public Works Director	0.5	0.5	0.5	0.5
41003	Field Operations Superintendent	0.5	0.5	0.5	0.5
41006	Foreman I	0.5	0.5	0.5	0.5
41007	Senior Administrative Assistant	0.5	0.5	0.5	0.5
41013/41037	General Maintenance Worker II	1	1	1	1
41019/41022-23/ 41025/41027/41038-39	General Maintenance Worker I	3.5	3.5	3.5	3.5
41052	Spray Technician			0.5	0.5
39011	GIS Technician	0.25	0.25	0.25	0.25
	<u>ADD/DELETE</u>				
41007	Administrative Assistant II	(0.5)			
41007	Senior Administrative Assistant	0.5			
41052	Spray Technician			0.5	
	Total Utility Fund	6.75	6.75	7.25	7.25
	TOTAL EMPLOYEES ALL FUNDS	150.50	144.50	144.00	140.00

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GENERAL FUND SUMMARY

BUDGET SUMMARY

General Fund Revenues

	ACTUALS		FY 2024 PROJECTED ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		% CHANGE
	FY2022	FY2023	FY2024	FY2024	FY2025		
Current Revenues	\$26,062,735	\$32,796,019	\$31,743,720	\$28,961,107	\$31,375,042		8%
Appropriated Fund Balance	-	-	\$0	\$4,361,445	\$0		-100%
Total Revenues	\$26,062,735	\$32,796,019	\$31,743,720	\$33,322,552	\$31,375,042		-

General Fund Operating Expenditures

	ACTUALS		FY 2024 PROJECTED ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		% CHANGE
	FY2022	FY2023	FY2024	FY2024	FY2025		
Operating Expenditures							
Village Council	\$295,021	\$310,635	\$322,858	\$350,144	\$377,125		8%
Village Manager	\$1,709,381	\$2,007,908	\$2,173,072	\$2,455,305	\$2,461,699		0%
Finance Department	\$884,093	\$835,641	\$926,764	\$967,704	\$1,022,475		6%
Legal Counsel	\$358,877	\$361,755	\$346,298	\$323,000	\$397,500		23%
Information Systems	\$1,109,537	\$1,141,848	\$1,336,281	\$1,448,173	\$1,461,694		1%
Police Department	\$8,262,721	\$8,600,336	\$8,884,117	\$8,857,617	\$9,412,690		6%
Community Development Department	\$1,292,130	\$1,349,219	\$1,428,008	\$1,504,081	\$1,494,851		-1%
Engineering Department	\$1,096,784	\$1,164,562	\$1,247,643	\$1,420,771	\$1,509,494		6%
Public Works	\$2,665,811	\$2,870,064	\$3,011,350	\$3,254,924	\$3,313,369		2%
Parks and Recreation Dept	\$4,660,392	\$5,243,308	\$5,832,680	\$6,193,926	\$6,738,225		9%
Non-Departmental	\$2,322,955	\$2,477,008	\$2,669,530	\$3,046,907	\$3,185,920		5%
OPERATING EXPENDITURES TOTAL	\$24,657,701	\$26,362,283	\$28,178,601	\$29,822,552	\$31,375,042		5%

General Fund Operating Transfers

	ACTUALS		FY 2024 PROJECTED ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		% CHANGE
	FY2022	FY2023	FY2024	FY2024	FY2025		
Transfers Out	\$1,000,000	\$1,000,000	\$3,500,000	\$3,500,000	\$0		-100%
Total Expenditures	\$26,011,796	\$27,366,620	\$31,678,601	\$33,322,552	\$31,375,042		-6%

Category Summary

General Fund Revenues

	ACTUALS		FY 2024 PROJECTED ACTUALS		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET	
	FY2022	FY2023		FY2024		FY2024		FY2025
Revenues								
Ad Valorem Taxes	\$6,261,280	\$7,101,851		\$7,785,750		\$7,788,750		\$8,411,472
Other Taxes	\$6,471,282	\$7,179,062		\$6,814,163		\$6,642,801		\$6,993,892
Permit and Fees	\$5,355,766	\$5,958,389		\$5,075,559		\$4,571,460		\$4,839,564
Intergovernmental Revenue	\$6,332,894	\$6,880,396		\$6,505,237		\$5,455,790		\$6,238,424
Charges for Services	\$453,048	\$490,092		\$454,319		\$361,600		\$409,350
Fines and Forfeitures	\$544,840	\$367,845		\$482,887		\$422,000		\$377,000
Other Financing Sources	-	\$2,500,000		\$2,500,000		\$2,500,000		\$2,500,000
Miscellaneous Revenue	\$643,625	\$2,318,383		\$2,125,805		\$1,218,706		\$1,605,340
Non-Revenue	-	-		\$0		\$4,361,445		\$0
REVENUES TOTAL	\$26,062,735	\$32,796,019		\$31,743,720		\$33,322,552		\$31,375,042

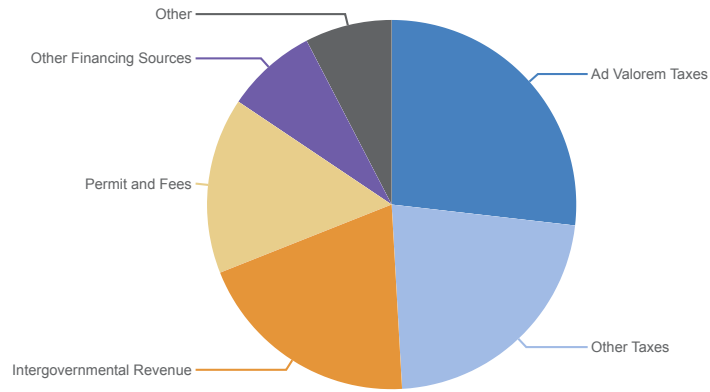
General Fund Operating Expenditures

	ACTUALS		FY 2024 PROJECTED ACTUALS		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET	
	FY2022	FY2023		FY2024		FY2024		FY2025
Operating Expenditures								
Personnel Services	\$10,165,211	\$11,076,310		\$11,843,530		\$12,851,039		\$13,130,541
Contractual Services	\$9,808,489	\$10,321,440		\$10,853,011		\$10,869,760		\$11,852,999
Other Charges and Services	\$3,921,340	\$4,157,306		\$4,537,347		\$5,070,431		\$5,331,013
Operating Supplies	\$680,387	\$725,231		\$802,411		\$830,701		\$841,266
Other Operating Expenses	\$63,630	\$70,996		\$98,302		\$125,621		\$134,223
Departmental Capital Outlay	\$7,643	\$0		\$33,000		\$64,000		\$74,000
Grants and Aids	\$11,000	\$11,000		\$11,000		\$11,000		\$11,000
OPERATING EXPENDITURES TOTAL	\$24,657,701	\$26,362,283		\$28,178,601		\$29,822,552		\$31,375,042

General Fund Operating Transfers

	ACTUALS		FY 2024 PROJECTED ACTUALS		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET		% CHANGE
	FY2022	FY2023		FY2024		FY2024	FY2025		
Transfers Out	\$1,000,000	\$1,000,000		\$3,500,000		\$3,500,000	\$0	-100%	
Total Expenditures	\$26,011,796	\$27,366,620		\$31,678,601		\$33,322,552	\$31,375,042	-6%	

REVENUE BY CATEGORY



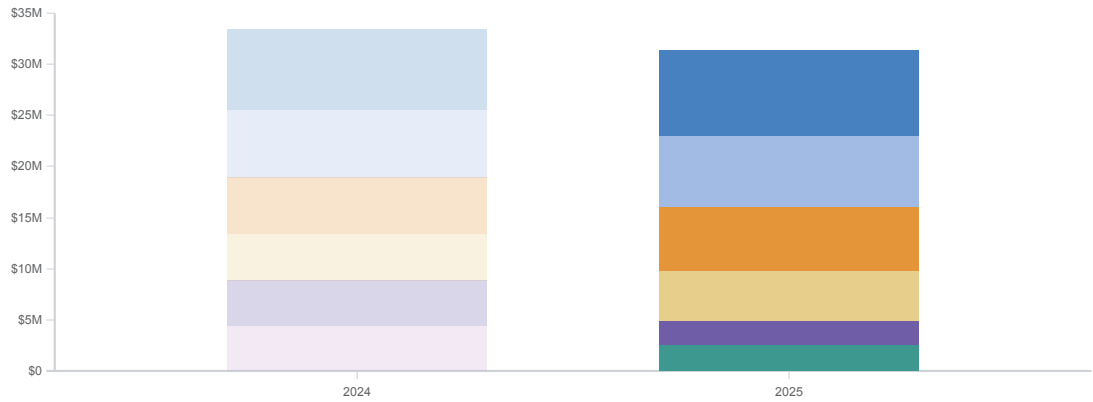
\$31,375,042.00

Level 1 (Re) from FY2025

General Fund Revenues by Category

Level 1 (Re)	FY2025
Amount	
Ad Valorem Taxes	\$8,411,472
Charges for Services	\$409,350
Fines and Forfeitures	\$377,000
Intergovernmental Revenue	\$6,238,424
Miscellaneous Revenue	\$1,605,340
Other Financing Sources	\$2,500,000
Other Taxes	\$6,993,892
Permit and Fees	\$4,839,564
AMOUNT	\$31,375,042

REVENUE COMPARISON BY CATEGORY

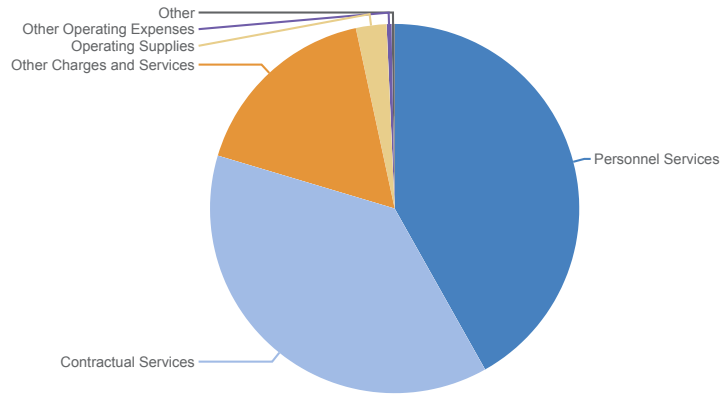


\$31,375,042.00
Revenues in 2025

General Fund Revenue Comparison

	FY 2024 Adopted Budget	FY 2025 Adopted Budget
Ad Valorem Taxes	\$7,788,750	\$8,411,472
Other Taxes	\$6,642,801	\$6,993,892
Intergovernmental Revenue	\$5,455,790	\$6,238,424
Permit and Fees	\$4,571,460	\$4,839,564
Other Financing Sources	\$2,500,000	\$2,500,000
Non-Revenue	\$4,361,445	\$0
Miscellaneous Revenue	\$1,218,706	\$1,605,340
Fines and Forfeitures	\$422,000	\$377,000
Charges for Services	\$361,600	\$409,350
TOTAL	\$33,322,552	\$31,375,042

EXPENDITURES BY CATEGORY

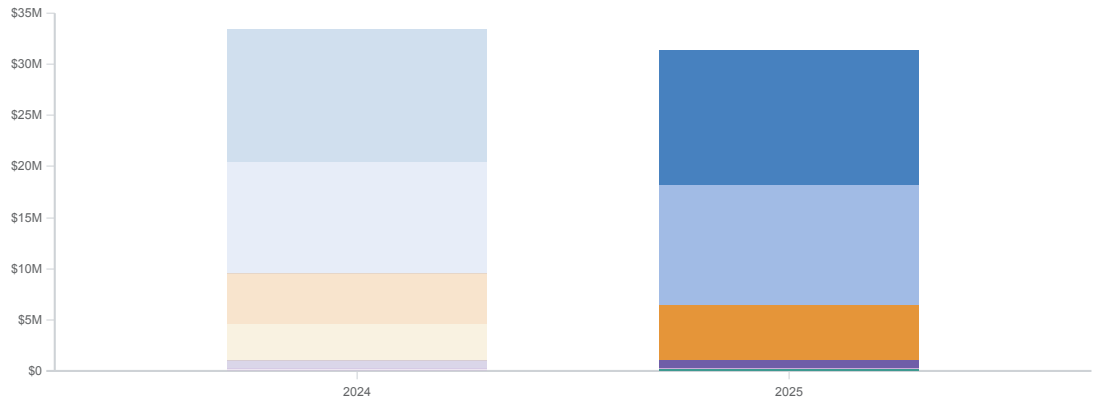


\$31,375,042.00
Object Type (Ex) from FY2025

General Fund Expenditures by Category

Object Type (Ex)	FY2025
Amount	
Personnel Services	\$13,130,541
Contractual Services	\$11,852,999
Other Charges and Services	\$5,331,013
Operating Supplies	\$841,266
Other Operating Expenses	\$134,223
Departmental Capital Outlay	\$74,000
Grants and Aids	\$11,000
AMOUNT	\$31,375,042

EXPENDITURE COMPARISON BY CATEGORY



\$31,375,042.00
Expenses in 2025

General Fund Expenditure Comparison

	FY 2024 Adopted Budget	FY 2025 Adopted Budget
Personnel Services	\$12,851,039	\$13,130,541
Contractual Services	\$10,869,760	\$11,852,999
Other Charges and Services	\$5,070,431	\$5,331,013
Other Financing Uses - Transfers Out	\$3,500,000	\$0
Operating Supplies	\$830,701	\$841,266
Other Operating Expenses	\$125,621	\$134,223
Departmental Capital Outlay	\$64,000	\$74,000
Grants and Aids	\$11,000	\$11,000
TOTAL	\$33,322,552	\$31,375,042

GENERAL FUND REVENUES

General Fund Revenue Projections

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues					
Ad Valorem Taxes					
Ad Valorem Taxes / Current	\$6,258,259	\$7,096,919	\$7,780,750	\$7,780,750	\$8,406,472
Ad Valorem Taxes / Delinquent	\$3,021	\$4,932	\$5,000	\$8,000	\$5,000
AD VALOREM TAXES TOTAL	\$6,261,280	\$7,101,851	\$7,785,750	\$7,788,750	\$8,411,472
Other Taxes					
Sales And Use Taxes / Local Option Gas Tax	\$487,433	\$563,801	\$502,133	\$524,483	\$512,176
Local Option Gas Tax / Second Six Cent Tax	\$258,730	\$256,111	\$233,950	\$239,188	\$238,629
Utility Service Taxes / Electricity	\$3,137,453	\$3,653,344	\$3,439,970	\$3,228,044	\$3,595,586
Utility Service Taxes / Water Utilities	\$685,615	\$719,077	\$732,844	\$732,844	\$747,501
Utility Service Taxes / Amerigas Propane	\$23,901	\$20,310	\$20,007	\$20,000	\$20,000
Utility Service Taxes / Florida Public Utilities	\$52,363	\$59,205	\$64,282	\$50,000	\$55,000
Utility Service Taxes / Gas Utility-Other	\$47,741	\$46,120	\$44,596	\$50,000	\$45,000
Communications Svc Taxes / Telecomm Svc Tax	\$997,232	\$1,076,958	\$1,000,095	\$1,021,956	\$1,000,000
Local Business Tax / Business Tax Receipts	\$780,814	\$784,511	\$776,286	\$776,286	\$780,000
Local Business Tax / (System)Unapplied Bus Tax	\$0	-\$375	-	-	-
OTHER TAXES TOTAL	\$6,471,282	\$7,179,062	\$6,814,163	\$6,642,801	\$6,993,892
Permit and Fees					
Building Permits / Electric,Plumbing,Bldg	\$1,319,093	\$1,295,850	\$1,100,000	\$720,096	\$800,000
Building Permits / Garage Sale Permits	\$1,705	\$1,735	\$1,820	\$2,000	\$1,800
Franchise Fees / Electricity	\$2,524,353	\$2,844,991	\$2,625,539	\$2,517,082	\$2,678,051
Franchise Fees / Water	\$905,830	\$1,075,861	\$866,941	\$866,941	\$884,280
Franchise Fees / Gas	\$29,081	\$39,768	\$39,687	\$24,000	\$30,000
Franchise Fees / Solid Waste	\$222,725	\$287,735	\$268,072	\$267,341	\$273,433
Other Permits & Fees / Site Plan App'L Fee	\$150,239	\$70,868	\$50,000	\$50,000	\$50,000
Other Permits & Fees / 3% Engineer Plan Review	\$194,034	\$269,915	\$120,000	\$120,000	\$120,000
Other Permits & Fees / Site Plan Acreage Fee	-	-	-	\$2,000	-
Other Permits, Fees&Asses / Tree Mitigation	-	\$55,157	-	-	-
Other Permits & Fees / Other Permits & Fees	\$8,705	\$16,510	\$3,500	\$2,000	\$2,000
PERMIT AND FEES TOTAL	\$5,355,766	\$5,958,389	\$5,075,559	\$4,571,460	\$4,839,564
Intergovernmental Revenue					
Federal Grants / Fed Grant Public Assist	\$3,527	\$50,447	-	-	-
Federal Grants / Federal Grants / Other	\$1,321	-	-	-	-
State Grants / State Grants / Other	\$2,541	\$108,298	\$817	-	-
State Shared Revenues / State Revenue Sharing	\$1,953,737	\$2,037,742	\$2,035,000	\$1,635,540	\$2,178,000
State Shared Revenues / Alcoholic Bev License Fee	\$20,649	\$18,039	\$18,000	\$18,000	\$18,000
State Shared Revenues / Half Cent Sales Tax	\$4,046,225	\$4,359,351	\$4,150,583	\$3,507,050	\$3,735,525
State Shared Revenues / Motor Fuel Tax Rebate	\$5,066	\$5,660	\$5,887	\$3,200	\$4,000
Interlocal Agreements / Fdot Hwy Maint Agreement	\$193,188	\$198,981	\$204,950	\$202,000	\$211,099
Shared Other Local Units / Business Tax Receipts	\$86,849	\$101,879	\$90,000	\$90,000	\$91,800
Shared Other Local Units / Swa Recycling Program	\$19,792	-	-	-	-
INTERGOVERNMENTAL REVENUE TOTAL	\$6,332,894	\$6,880,396	\$6,505,237	\$5,455,790	\$6,238,424
Charges for Services					
Gen Gov'T Admin Svc Fees / Sale - Maps/Publications	-	\$115	-	-	-
Other Charges/Fees / Fee-Certify,Copy,Research	\$87,972	\$63,400	\$53,889	\$65,000	\$55,000
Other Charges/Fees / Zoning Fees	\$13,875	\$7,140	\$8,800	\$10,000	\$8,000
Other Charges/Fees / Election Filing Fees	\$40	\$389	\$190	\$100	\$100
Physical Environment Chgs / Lot Mowing & Clearing	\$80	\$80	\$240	\$500	\$250
Program Activity Fees / Athletics Programs	\$51,089	\$64,878	\$65,000	\$40,000	\$55,000
Program Activity Fees / Rec Arts/Crafts Prgms	\$62,473	\$75,368	\$75,000	\$35,000	\$60,000
Program Activity Fees / Cultr'l Arts/Crafts Prgms	\$2,680	\$0	-	-	-
Program Activity Fees / Cultr'l Social/Spcl Events	\$50,662	\$50,789	\$60,000	\$35,000	\$50,000
Program Activity Fees / Health/Fitness Programs	\$30,223	\$33,042	\$35,000	\$25,000	\$30,000

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
Program Activity Fees / Rec Spring/Summer Camp	\$123,058	\$121,126	\$100,000	\$100,000	\$100,000
Program Activity Fees / Other Programs	\$1,680	\$1,270	\$1,200	\$1,000	\$1,000
Program Activity Fees / Seniors Program	\$29,216	\$72,495	\$55,000	\$50,000	\$50,000
CHARGES FOR SERVICES TOTAL	\$453,048	\$490,092	\$454,319	\$361,600	\$409,350
Fines and Forfeitures					
Court Cases / Court Fines - County	\$44,261	\$59,207	\$41,838	\$30,000	\$35,000
Court Cases / Police Education	\$3,548	\$4,147	\$3,019	\$3,000	\$3,000
Violations Of Local Ord. / Bldg Dept Fines	\$5,820	\$5,919	\$5,000	\$5,000	\$5,000
Violations Of Local Ord. / Traffic Regulations	\$3,915	\$5,520	\$4,000	\$4,000	\$4,000
Violations Of Local Ord. / Code Enforcement Fines	\$394,447	\$220,352	\$349,030	\$300,000	\$250,000
Violations Of Local Ord. / False Alarm Fees	\$92,849	\$72,700	\$80,000	\$80,000	\$80,000
FINES AND FORFEITURES TOTAL	\$544,840	\$367,845	\$482,887	\$422,000	\$377,000
Other Financing Sources					
Special Revenue / Arpa Fund	–	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
OTHER FINANCING SOURCES TOTAL	–	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Miscellaneous Revenue					
CASUALTY INS POLICE/POLICE PENSION	\$404,507	–	–	–	–
Interest Earnings / Interest/Operating Acct.	\$3,008	\$51,229	\$195,614	\$8,000	\$200,000
Interest Earnings / Pfm Asset Mgmt	-\$1,529,047	\$270,133	\$333,836	\$100,000	\$150,000
Interest Earnings / Ad Valorem Taxes	\$407	\$4,432	\$1,000	\$1,000	\$1,000
Rents And Royalties / Rent - Veterans Park Cafe	\$3,601	\$6,900	\$7,200	\$7,200	\$7,200
Rents And Royalties / Rent - Commons Park Cafe	\$6,001	\$10,500	\$10,800	\$12,000	\$10,800
Rents And Royalties / Rent - Rv Lot Rentals	\$128,739	\$129,743	\$125,000	\$160,000	\$120,000
Rents And Royalties / Rent - Telecommunications	\$308,134	\$232,763	\$241,899	\$250,016	\$241,000
Taxable / Cultural Center	\$263,939	\$269,925	\$300,000	\$160,000	\$250,000
Taxable / Recreation Center	\$775	\$180	\$150	\$100	\$150
Taxable / Parks Facilities	\$74,106	\$74,710	\$80,000	\$60,000	\$80,000
Taxable / Sporting Center	\$128,307	\$114,327	\$125,000	\$70,000	\$100,000
Rents And Royalties / Taxable Misc Rent & Royal	\$1,890	\$14,849	\$14,000	\$1,890	\$1,890
Tax Exempt / Cultural Center	\$120,043	\$158,130	\$130,000	\$75,000	\$100,000
Tax Exempt / Recreation Center	\$500	–	\$3,000	–	\$2,000
Tax Exempt / Parks Facilities	\$42,795	\$45,432	\$45,000	\$40,000	\$40,000
Tax Exempt / Driving Range Balls	\$111,285	\$160,558	\$160,000	\$90,000	\$125,000
Tax Exempt / Sporting Center	\$5,860	\$4,850	\$2,000	\$4,000	\$1,500
Sale/Comp Proceeds-Propty / Surplus Lands	–	\$405,000	–	–	–
Sale/Comp Proceeds-Propty / Surplus Equipment	–	–	–	\$5,000	–
Sale/Comp Proceeds-Propty / Insurance Proceeds	\$34,223	\$33,839	\$25,210	\$10,000	\$10,000
Sale/Comp Proceeds-Propty / Other Proceeds	\$75,604	\$1,938	\$34,339	\$10,000	\$10,000
Contributions/Donations / Other Contributions	\$8,057	\$8,291	\$12,866	\$3,000	\$5,000
Other Licenses / Vegetative Removal	\$1,275	\$825	\$850	\$1,000	\$800
Other Miscellaneous Rev. / Other Miscellaneous Rev.	\$40,886	\$77,985	\$50,000	\$40,000	\$40,000
Other Miscellaneous Rev. / Reimb -Prior Year Expens	\$44,302	\$4,808	–	–	–
Other Miscellaneous Rev. / C/Card 2.5% Convenien Fe	\$61,719	–	–	–	–
Other Miscellaneous Rev. / Admin Fees - Pbc-Tpa	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Other Miscellaneous Rev. / Fair Share 3.4% Admin Fe	\$44,747	\$113,550	\$120,000	\$40,000	\$40,000
Other Miscellaneous Rev. / Impact Fee-3% Admin Fee	\$12,239	\$37,503	\$43,000	\$20,000	\$20,000
Other Miscellaneous Rev. / Radon Surchg-Admin Fee	\$8,863	\$18,594	\$2,000	\$2,000	\$2,000
Other Miscellaneous Rev. / B Permt Cert Srchg-Admin	–	–	–	\$500	–
Other Miscellaneous Rev. / Foreclosure Registration	\$11,875	\$8,375	\$10,629	\$9,000	\$9,000
Other Miscellaneous Rev. / Legal Fees-Developers	\$209,769	\$46,944	\$44,412	\$30,000	\$30,000
Legal Fees-Developers / Legal Fees - Engineering	\$475	\$1,520	–	–	–
Sale Of Surplus Materials / Other Scrap And Surplus	\$8,740	\$4,551	\$2,000	\$3,000	\$2,000
MISCELLANEOUS REVENUE TOTAL	\$643,625	\$2,318,383	\$2,125,805	\$1,218,706	\$1,605,340
Non-Revenue					
Other Non-Revenues / Carryover/Fund Balance	–	–	–	\$4,361,445	–
NON-REVENUE TOTAL	–	–	–	\$4,361,445	–
REVENUES TOTAL	\$26,062,735	\$32,796,019	\$31,743,720	\$33,322,552	\$31,375,042

Major Revenue Sources

Property Tax

General Description

Under State law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the property appraiser of each county and tax collector of each county. Municipalities are not permitted to levy property taxes at a rate of more than 10 mills for operating millage. There is no limitation as to rate or amount of ad valorem taxes levied for the purpose of paying debt service on general obligation bonds, pursuant to Florida Statutes, or the Village Charter, however, Village Debt Policies and Administration as shown in the general information section of this budget, limits outstanding general obligation debt to a maximum of five percent (5%) of the total assessed value of the taxable property within the Village's corporate limits. The laws of the State regulating tax assessment are designed to assure a consistent property valuation method statewide. The State Constitution does, however, permit different assessment standards for agricultural land, land used exclusively for noncommercial recreational purposes, tangible personal property held for sale as stock-in-trade and livestock.

Property Assessment Procedure

Municipal ad valorem taxes are levied based upon the assessed valuation of taxable real and tangible personal property located within the boundaries of the municipality. Property valuations are determined each year as of January 1 by the Property Appraiser. A tax roll is prepared by July 1 and each taxpayer whose property is subject to taxation is given notice of the assessment of such property. The property owner has the right to file an appeal with the Value Adjustment Board, which considers petitions relating to assessments and exemptions. The Value Adjustment Board certifies the assessment roll upon completion of the hearing of all appeals.

Exemptions

Every person who has the legal title or beneficial title in equity to real property in the State of Florida and who resides thereon and in good faith makes the same his or her permanent residence or the permanent residence of others legally or naturally dependent upon such person is entitled to an exemption from ad valorem taxation by counties up to the assessed valuation of \$25,000 on the residence and contiguous real property. In January of 2008 a change to double this amount to \$50,000 was voted on and approved by the residents of the State. Other exemptions from the ad valorem tax include property owned by certain permanently and totally disabled persons; renewable energy sources improvements; inventory; property used by hospitals, nursing homes, homes for special services and property used by homes for the aged; educational property; property owned and used by labor organizations; community centers; governmental property; property owned by not-for-profit sewer and water companies; and the first \$500.00 of property of every widow and widower. Blind persons and disabled persons receive an exemption based on percentage of disability. In addition to the above, the Village in 2001 adopted Ordinance 618 which provided an additional homestead exemption in the amount of \$5,000 for persons sixty-five (65) years and older in accordance with Sec. 196.075, Florida Statutes.

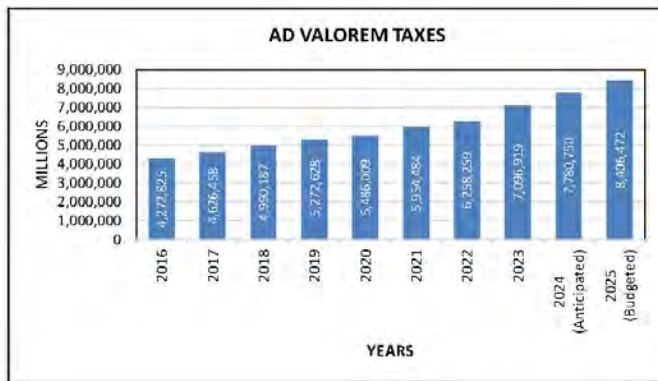
Levy Of Ad Valorem Taxes

The Village is required to establish a budget for each fiscal year. The budget is required to provide for the estimated expenditures required to be made in respect to bonded indebtedness of the Village to be paid from ad valorem taxes. Upon adoption of a tentative budget, the Village is required to compute a proposed millage rate necessary to fund the tentative budget other than the portion of the budget to be funded from sources other than ad valorem taxes. After a procedure involving notice, hearings and public comment, the tentative budget and millage rate become final when approved by the Village Council. This procedure creates the tax roll which is then turned over to the Tax Collector on or about the first Monday in October.

Tax Collection Procedure

Upon receipt of the certified tax roll, the Tax Collector is required to mail to each taxpayer appearing on the assessment roll a tax notice stating, among other things, the amount of current taxes, including any ad valorem taxes due from the taxpayer. In general, each taxpayer is required to pay all taxes shown in the tax notice without preference in payment of any particular increment of the tax bill. The Statutes relating to the enforcement of county ad valorem taxes (and thus municipal property taxes) provide that such taxes become due and payable on November 1 of the year in which assessed or as soon thereafter as the certified tax roll is received by the Tax Collector. If paid during November or the following three (3) months, the taxpayer is granted a discount which is equal to four percent (4%) in November and which decreases pro rata monthly to one percent (1%) in February. All taxes become delinquent on April 1 following the year in which they are assessed or immediately after sixty (60) days have expired from the mailing of the original tax notice, whichever is later, and the tax collector is required to collect taxes prior to the date of delinquency and to institute statutory procedures upon delinquency to collect assessed taxes. Delay in the mailing of tax notices to taxpayers results in a delay throughout the process

Collection Trends



Historical Growth Data

Fiscal Year Ended	Population	Assessed Valuation (000)	Millage Rate	Ad Valorem Taxes
2016	36,906	2,051,341	1.92	4,272,825
2017	37,138	2,510,049	1.92	4,626,458
2018	37,485	2,701,558	1.92	4,990,187
2019	37,934	2,850,239	1.92	5,272,628
2020	38,389	2,974,795	1.92	5,486,009
2021	38,691	3,224,080	1.92	5,954,484
2022	39,345	3,399,641	1.92	6,258,259
2023	40,299	3,846,132	1.92	7,015,344
2024	40,702	4,265,762	1.92	7,780,750
2025 (projected)	41,109	4,608,811	1.92	8,406,472

2024/25 Budget Year

The major components that determine the amount of revenue projected to be received in this category are: 1) the taxable value of new construction appearing on the tax rolls for the first time and 2) the proposed taxable values (net of exemption) of current real and personal property within the Village.

In FY 2024/2025 this source represents 27% of total General Fund revenues. The general operating tax millage rate is recommended to remain at \$1.9200 per thousand dollars of assessed valuation.

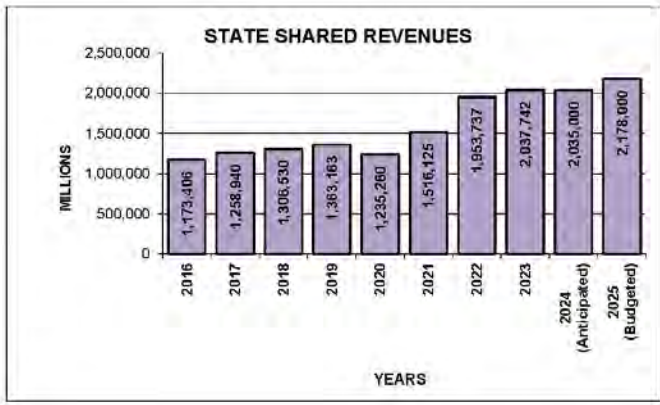
Based on data received this year it appears that we continue to be on track for exceptional growth in property values primarily caused by unprecedented inflation. Gross taxable value of both real and personal property is estimated to increase from \$4.265 billion to \$4.608 billion, an increase of \$343 million representing an increase in taxable property values of 8.04%, which is a continuing annual trend indicating a very stable future outlook. New additions, annexations and construction comprise \$53 million of the gross taxable value. The primary source of this increase in taxable value is the impact of current economic conditions and the continued demand for properties of all types.

Delinquent tax receipts are estimated at \$5,000 for FY 2025. Those taxpayers who do not pay their taxes by March 31 of any given year derive this revenue source. The budget was adjusted to reflect the projected delinquent tax receipts for FY 2025.

MILLAGE RATE ILLUSTRATION

The FY 2024-2025 tax millage rate of \$1.9200 per \$1,000 of assessed value will have the following property tax impact on homes valued from \$225,000 to \$475,000:

Value of Property	\$225,000	\$350,000	\$475,000
Less Homestead	(50,000)	(50,000)	(50,000)
Taxable Value	\$175,000	\$300,000	\$425,000
Millage Rate	\$1.9200	\$1.9200	\$1.9200
Tax Bill	\$336.00	\$576.00	\$816.00



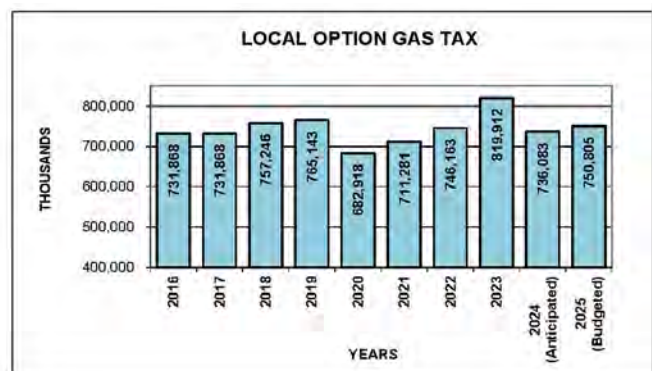
State Shared Revenues

Sharing of certain state revenues with cities and counties began in Florida at least as early as 1931. Financial rescue of the counties from their overwhelming boom period road debts from the 1920's came principally through sharing of the state's motor fuel tax. Little sharing with cities occurred until the state cigarette tax collections were made available to them in 1949.

The Florida Revenue Sharing Act of 1972 was a major attempt by the legislature to ensure an equitable distribution at a minimum level of revenue across counties and municipalities. The current structure of the revenue sharing program has three revenue sources for municipalities: Cigarette Tax, One-cent Municipal Gas Tax and the State Alternative Fuel Decal Users Fee. There are several criteria a local government must meet in order to qualify to receive funds. For Governments eligible in 1972: levy ad valorem taxes (excluding debt service and other special millage) that will produce the equivalent of three mills per dollar of assessed valuation on the 1973 property tax base, or collect an equivalent amount of revenue from an occupational license tax, or a utility tax (or both) in combination with the ad valorem tax. Other requirements include annual post audits of financial accounts, certification of compliance with (TRIM) Truth in Millage. Funds for the above referenced revenue sources are collected in a trust and net of administrative costs are distributed monthly to qualified recipients based on an apportionment formula comprised of three factors: weighted population, sales tax and relative ability to raise revenue. The shared revenue sources increased last year significantly as the economy stabilized from the pandemic. However, it is expected to slightly decrease in the next year due to additional tax relief programs.

Local Option Gas Tax

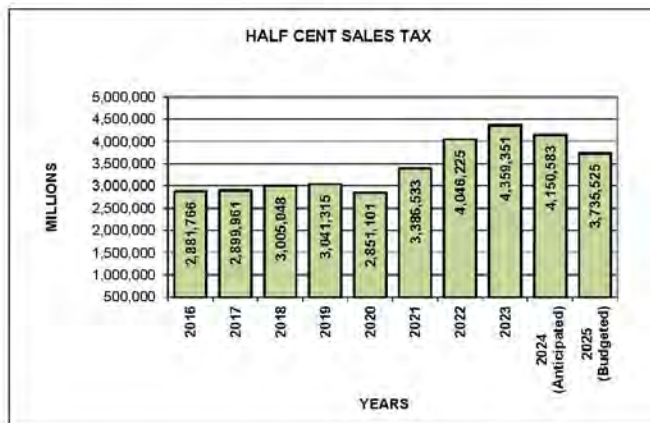
Local governments are authorized to impose a tax of 1 cent to 6 cents on every gallon of motor fuel and special fuel sold at the retail level. Local Option Gas Taxes are enacted by a majority vote of a county's governing board or upon referendum approval, if an inter-local agreement concerning the distribution of the tax proceeds is established between the local governments in the county.



The Village participates in two separate and distinct Interlocal Agreements relative to Local Option Gas Tax as follows:

1. In 1986, an Interlocal Agreement was signed which provided a distribution formula for the six cent gas tax in effect of 1/3 of all sums collected to municipalities and 2/3 of all sums collected to the county. That Agreement was scheduled to sunset June 1, 1995. The Palm Beach County Municipal League aggressively negotiated with the County to retain that distribution formula when a new Agreement was signed.

2. A second Interlocal Agreement was signed in August 1993 providing a distribution formula for an additional five cent gas tax which the state legislation authorized the county commission to levy and the county commission approved on July 20, 1993. The approved distribution formula is 21% of all sums collected by the County from the State to municipalities and 79% of all sums collected to the County. The Agreement is written to terminate at such time as the gas tax proceeds are no longer collected and distributed, with the distribution formula scheduled for review annually.



Half Cent Sales Tax

In 1982, the State sales tax was increased from 4% to 5% with .5% distributed to counties and municipalities. In 1985, the law was amended to provide that 9.697% of all sales tax receipts, except out-of-state taxes collected, is returned to municipalities and counties.

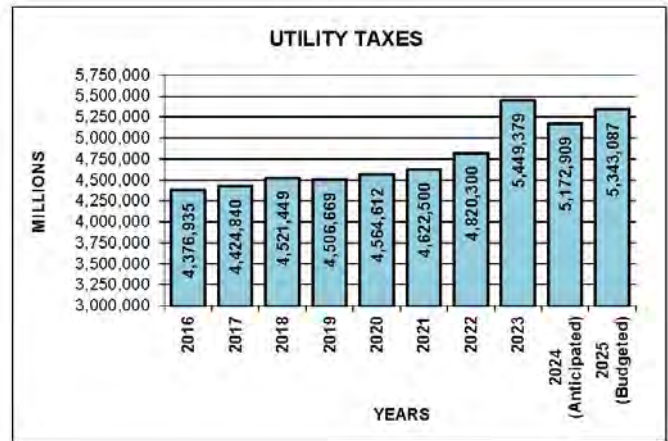
The amount distributed to each local government is calculated by first determining the amount of sales tax to be distributed among the county government and the municipalities within the county based on a formula which is based on various population and other factors. Like the sales tax itself, the proceeds from the sales tax distributed to local governments are subject to cyclical variations based on the level of economic activity within the particular month. In 1987, the State expanded the base upon which the sales tax is levied by including several services formerly exempted. Effective February 1, 1988, the sales tax on goods was increased to 6%. Effective January 1, 2017, the sales tax on goods was increased to 7%, based on a vote by the residents of the County. The additional 1% will be used to provide money for capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of five (5) or more years and any related land acquisition, land improvement, design and engineering costs. This additional 1% surtax is anticipated to sunset in December 2024.

STATE SHARED REVENUES				
Fiscal Year Ended	State Revenue Sharing	Half Cent Sales Tax	Local Option Gas Tax	Total
2016	1,173,406	2,881,766	731,868	4,787,040
2017	1,258,940	2,899,961	731,868	4,890,769
2018	1,306,530	3,005,048	757,246	5,068,824
2019	1,363,163	3,041,315	765,143	5,169,621
2020	1,235,260	2,851,101	682,918	4,769,279
2021	1,516,125	3,386,533	711,281	5,613,939
2022	1,953,737	4,046,225	746,163	6,746,125
2023	2,037,742	4,359,351	819,912	7,217,005
2024 (Anticipated)	2,035,000	4,150,583	736,083	6,921,666
2025 (Budgeted)	2,178,000	3,735,525	750,805	6,664,330

Utility Taxes

Pursuant to F.S.166.231, The Village levies a utility tax, or public service tax on the purchase of electricity, metered or bottled gas and water service. The Village levies this tax at the state allowed maximum of 10% for all services. In FY 2001, the Florida Legislature adopted the new Communications Tax Simplification law that went into effect on October 1, 2001. This legislation combined the Telecommunications utility tax as well as the Telecommunications franchise fee and cable franchise fee into one tax rate on a broad base of services. The Village adopted Resolutions 01-33 and 01-34 which set the tax rates for this tax. The rate is 5.1% plus .12% (additional rate for not charging separate permit fees) totaling 5.22%.

Collections from these taxes vary depending on utility usage. The water and electricity utility tax depends to a great extent on weather conditions. Fluctuations may be experienced from these revenue sources which are beyond the ability of the Village to predict or control.



Fiscal Year Ended	UTILITY TAX			Total
	Electricity	Water	Communications Services Tax	
2016	2,755,210	487,357	1,134,368	4,376,935
2017	2,804,492	541,950	1,078,398	4,424,840
2018	2,877,854	571,141	1,072,454	4,521,449
2019	2,930,503	582,847	993,319	4,506,669
2020	2,955,180	629,964	979,468	4,564,612
2021	3,013,178	666,085	943,237	4,622,500
2022	3,137,453	685,615	997,232	4,820,300
2023	3,653,344	719,077	1,076,958	5,449,379
2024 (Anticipated)	3,439,970	732,844	1,000,095	5,172,909
2025 (Budgeted)	3,595,586	747,501	1,000,000	5,343,087



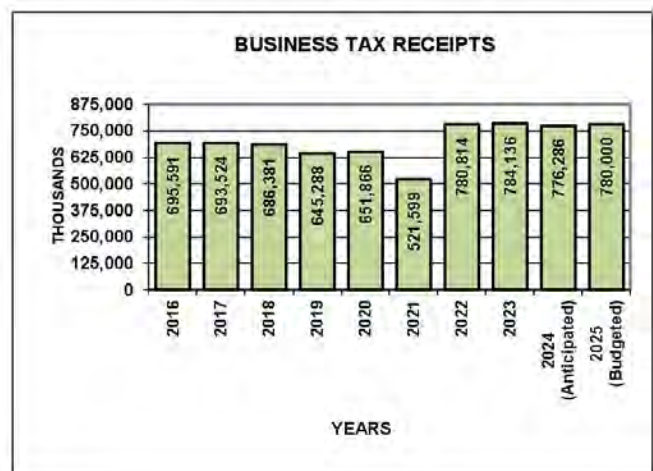
Franchise Fees

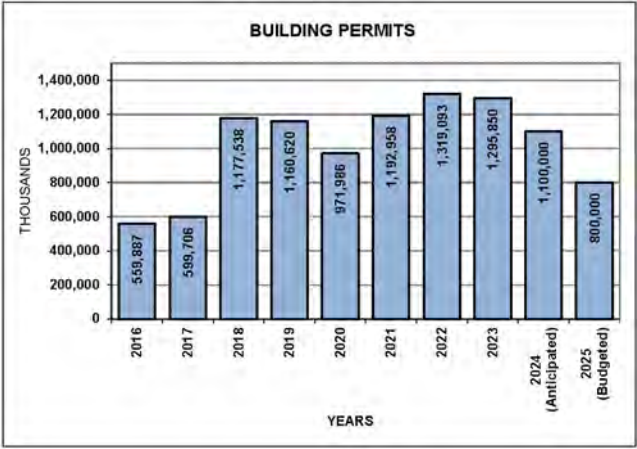
Public utilities operating within the Village of Royal Palm Beach must pay to the Village a franchise fee in return for the right to do business within the Village and for the right to use public rights-of-way. The chart below shows the franchise agreements currently in effect.

FRANCHISE FEES				
Fiscal Year Ended	Electricity	Water	Solid Waste	Total
2016	2,027,444	579,051	195,342	2,801,837
2017	2,076,502	450,578	200,937	2,728,017
2018	2,066,225	442,129	179,247	2,687,601
2019	2,078,989	675,584	178,900	2,933,473
2020	2,081,599	794,615	196,655	3,072,869
2021	2,183,767	869,575	220,998	3,274,340
2022	2,524,353	905,830	222,725	3,652,908
2023	2,844,991	1,075,862	287,735	4,208,588
2024 (Anticipated)	2,625,539	866,941	268,072	3,760,552
2025 (Budgeted)	2,678,050	884,280	273,433	3,835,763

Business Tax Receipts

Any person engaging in or managing any business, occupation or profession within the corporate limits of the Village of Royal Palm Beach must obtain a business tax receipt. All business tax receipts must be secured at the time the business begins operation and are renewed thereafter each October 1. The fee for each business tax receipt is based on the business in which the entity is engaged.

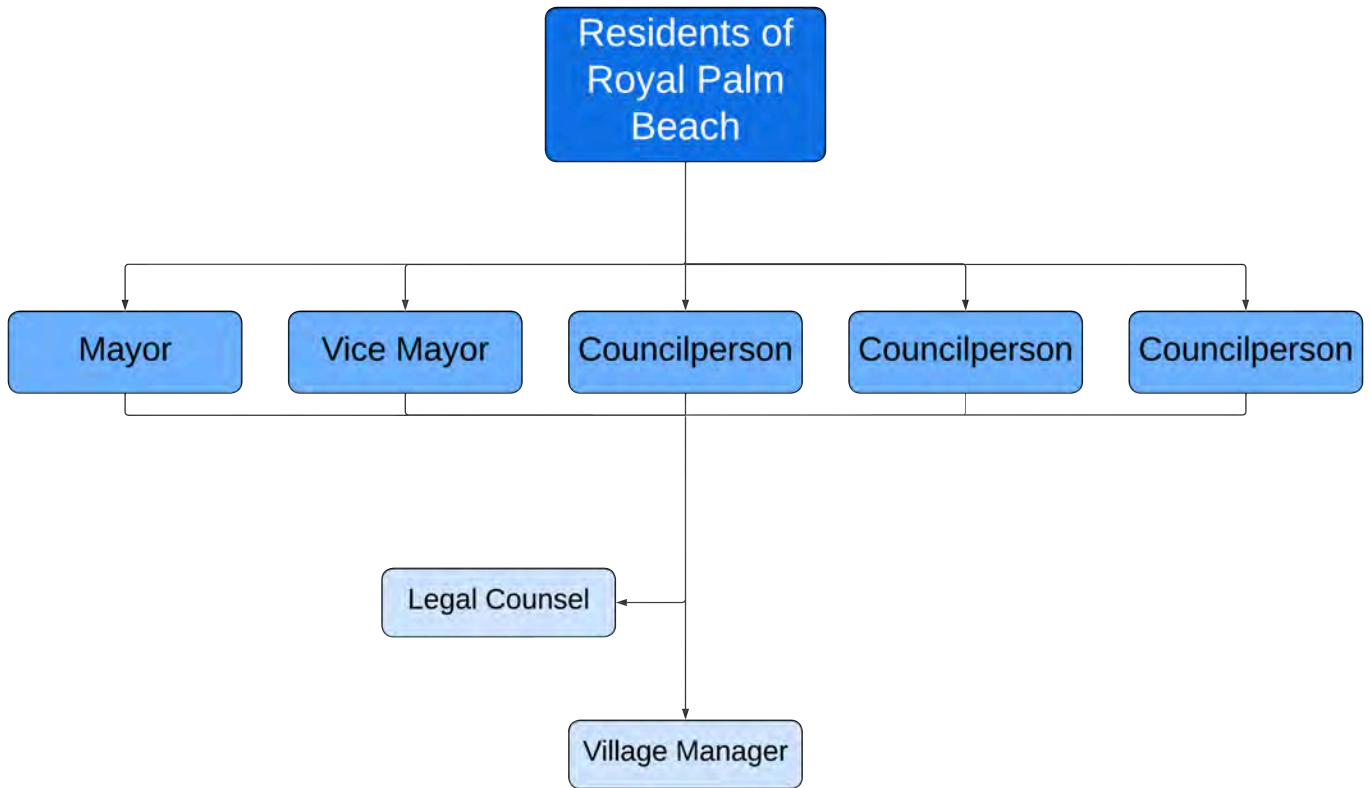




Building Permits

Permits are required to be issued to any individual or business who does construction work within the corporate limits of the Village. Permits are required for building/electrical, plumbing and mechanical construction. The Revenue from Building Permits fluctuates based upon current economic conditions and major construction projects. In recent years, as shown, Building Permit revenue has increased over the past few years in direct relation to building projects but is expected to decline in direct relationship to the Village nearing build out.

VILLAGE COUNCIL



DEPARTMENT DESCRIPTION

The government is vested in and conferred upon the "Village Council of Royal Palm Beach" sometimes hereinafter referred to as the "Village Council".

The Village Council is composed of four (4) "Council Members", and a "Mayor". Village Council shall meet for organization prior to the last day in March of each year. The Village Council shall appoint one (1) member as Vice Mayor, who shall hold office for a term of one (1) year and until their successor is appointed. Oaths of office shall be administered at the organizational meeting, so long as it is held no later than the last day in March of the year in which the election takes place. Village Council employs the Village Manager. The Manager shall be the administrative head of the Village. The Planning and Zoning Board members shall be appointed by the Village Council and shall serve without compensation and at the pleasure of the said Village Council.

The Village Council shall meet not less than once each month, either on the first or the third Thursday. Additional meetings may be held on an as needed basis as determined by the Village Council. The Mayor shall preside at all meetings. In the absence of the Mayor, the Vice Mayor shall preside. In the absence of the Mayor and Vice Mayor, the senior council member shall preside. The following order shall be observed in the transaction of business, but such order may be varied by a majority vote of all Council Members present. Pledge of Allegiance; Roll call; Reports of Council, Manager, and Staff; Petitions; Statements from members of the public; Consent agenda; Regular agenda; Adjournment.

The Village Attorney or designee, or in their absence, the Village Manager, shall act as parliamentarian, and shall advise and assist the presiding officer in matters of parliamentary procedure.

CATEGORY RECAP

Village Council Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$186,552	\$179,290	\$197,282
Other Charges and Services	\$70,920	\$54,244	\$70,670
Contractual Services	\$52,500	\$52,500	\$62,500
Other Operating Expenses	\$27,572	\$25,097	\$33,573
Grants and Aids	\$11,000	\$11,000	\$11,000
Operating Supplies	\$1,600	\$727	\$2,100
TOTAL	\$350,144	\$322,858	\$377,125

OPERATING RECAP

Village Council Operating Recap

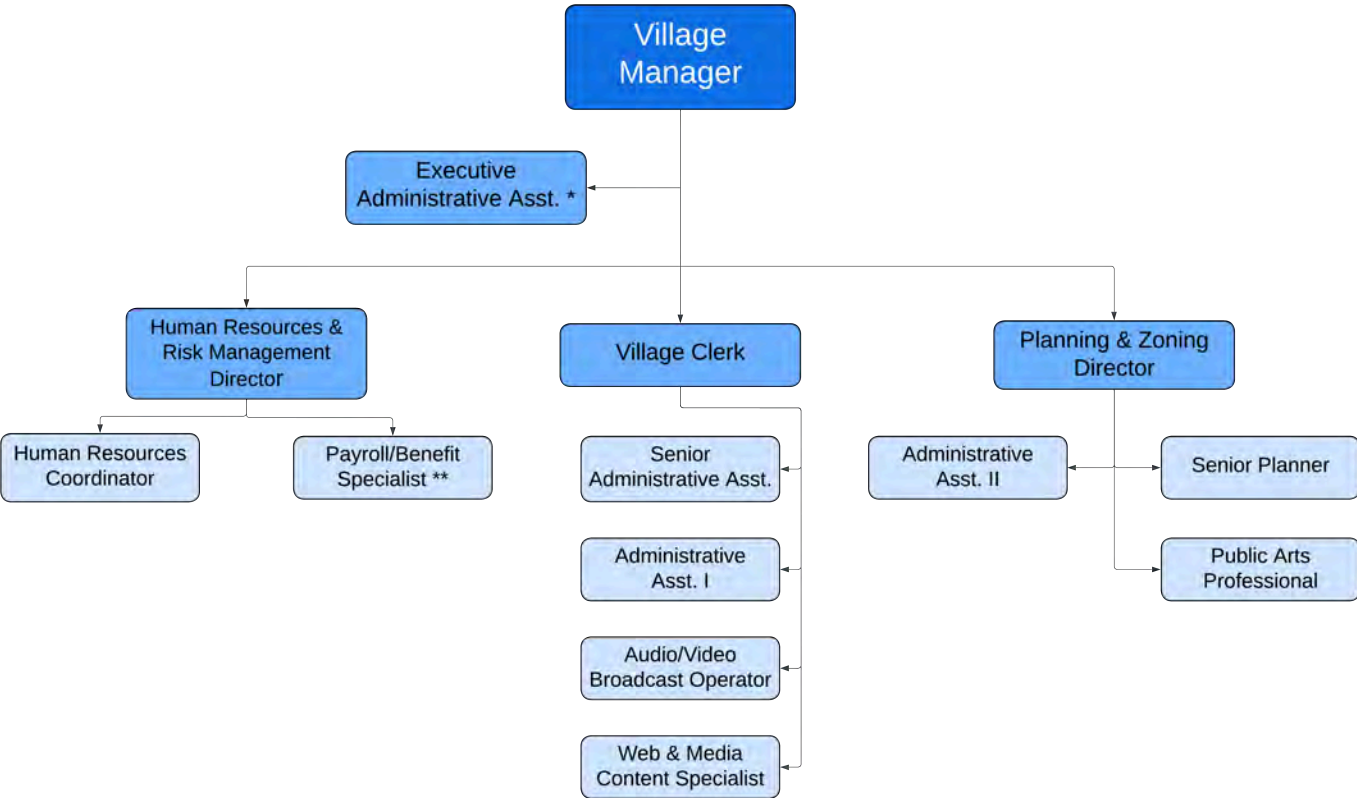
	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Village Council	\$350,144	\$322,858	\$377,125
TOTAL	\$350,144	\$322,858	\$377,125

ACCOUNT SUMMARY

Village Council Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services			
Executive Salaries / Executive Salaries	\$61,481	\$61,481	\$63,632
Fica Taxes / Medicare	\$954	\$1,229	\$1,571
Fica Taxes / Fica Taxes	\$4,077	\$5,253	\$6,710
Retirement Contributions / Retirement Contributions	\$36,077	\$32,852	\$37,340
Life And Health Insurance / Life And Health Insuran	\$83,963	\$78,475	\$88,029
PERSONNEL SERVICES TOTAL	\$186,552	\$179,290	\$197,282
Contractual Services			
Professional Services / Other Services	\$52,500	\$52,500	\$62,500
CONTRACTUAL SERVICES TOTAL	\$52,500	\$52,500	\$62,500
Other Charges and Services			
Travel And Per Diem / Tvl&Pd - Mayor	\$5,500	\$1,000	\$5,500
Travel And Per Diem / Tvl&Pd-Cndperson-Seat 4	\$2,500	\$1,400	\$2,500
Travel And Per Diem / Tvl&Pd-Cndperson Seat 2	\$2,000	\$500	\$2,000
Travel And Per Diem / Tvl&Pd-Cndperson Seat 1	\$3,500	\$2,200	\$4,000
Travel And Per Diem / Tvl&Pd-Cndperson Seat 3	\$3,500	\$3,000	\$4,000
Travel And Per Diem / Car Allowance	\$36,000	\$35,444	\$36,000
Communications Services / Cell Phone Allowance	\$4,320	\$4,320	\$4,320
Promotional Activities / Promotional Activities	\$7,300	\$5,350	\$3,750
Other Current Charges / Legal Ads-Advertising	\$2,300	\$0	\$2,300
Other Current Charges / Other Current Charges	\$4,000	\$1,030	\$6,300
OTHER CHARGES AND SERVICES TOTAL	\$70,920	\$54,244	\$70,670
Operating Supplies			
Office Supplies / Office Supplies	\$850	\$400	\$850
Operating Supplies / General Operating Supp.	\$750	\$327	\$1,250
OPERATING SUPPLIES TOTAL	\$1,600	\$727	\$2,100
Other Operating Expenses			
Books,Publ,Subs & Members / Subscriptions/Membershi	\$24,072	\$24,597	\$30,073
Books,Publ,Subs & Members / Education Class/Seminar	\$3,500	\$500	\$3,500
OTHER OPERATING EXPENSES TOTAL	\$27,572	\$25,097	\$33,573
Grants and Aids	\$11,000	\$11,000	\$11,000
TOTAL	\$350,144	\$322,858	\$377,125

ADMINISTRATION



*Split 50% with Village Manager and 50% with Engineering

**Split 50% with Human Resources and 50% with Finance

CATEGORY RECAP

Village Manager Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$2,013,089	\$1,886,671	\$2,106,536
Other Charges and Services	\$219,592	\$125,212	\$177,248
Contractual Services	\$168,945	\$124,525	\$128,550
Other Operating Expenses	\$35,479	\$20,352	\$30,285
Operating Supplies	\$18,200	\$16,312	\$19,080
TOTAL	\$2,455,305	\$2,173,072	\$2,461,699

OPERATING RECAP

Village Manager Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Village Manager	\$1,235,188	\$1,053,445	\$1,259,209
Planning & Zoning	\$765,487	\$673,077	\$728,528
Human Resources	\$454,630	\$446,550	\$473,962
TOTAL	\$2,455,305	\$2,173,072	\$2,461,699

DEPARTMENT DESCRIPTION

Village Manager

The Village Manager serves as the chief administrative officer responsible to the Village Council. Responsibilities include; policy facilitator, financial management, organizational management, service delivery and strategic planning. Village Manager provides oversight of the functions and activities of each department, ensures the provisions of the Charter, Code of Ordinance and Village Policy are faithfully executed. Along with the Finance Director submits the annual budget, annual comprehensive financial report and interacts with citizens regarding the Village's services, facilities, programs and projects.

Village Clerk

Record and maintain an accurate record of the official actions of the Village Council and Village Boards. Serve as custodian of Village seal and official records and provide information to the public, Village departments and other governmental agencies.

MAJOR OBJECTIVES

1. Provide clerical assistance, completed reports and recommendations to the Village Council.
2. Prepare and submit a balanced operating budget and a five-year Capital Improvement Program each year to the Council.
3. Ensure complaints and citizen requests are handled by all departments in an expedient and fair manner.
4. Respond to requests for research, information and copies of public records in a timely, courteous and efficient manner.
5. Interact with local community organizations and groups regarding programs, facilities and services provided by the Village.
6. Administer the budget priorities and goals set by the Council through the Village departments.
7. Manages the implementation of all policies, procedures, resolutions and ordinances through the department heads.
8. Coordinate the Village’s records management program in compliance with State laws.
9. Conduct municipal elections in accordance with Village, County and State laws.
10. Prepare council meeting agendas for publication and distribution.
11. Provide information using various media platforms to inform the community of projects, announcements, activities, and special events.

PERFORMANCE MEASURES	Actual	Projected	Estimated
Fiscal Year	2022/2023	2023/2024	2024/2025
Council meetings	17	17	17
Council Meeting Agenda Items Prepared	237	150	150
No. of minutes pages transcribed	126	100	100
No. of Boards Supported	8	8	8
No. of recorded documents	282	200	200
No of Community Connection Publications	2	3	3
No. of PATV/Electronic Sign updates	1007	1000	1000
Elections conducted	0	1	1
Annual Budget & CIP, ACFR, Investment report	4	4	4
Strategic Plan Policy Change Initiatives	35	40	20
Strategic Plan Initiatives MA,MI,MP/H	177	175	180
Service Delivery Cost/Person	741	827	827

NUMBER OF PERSONNEL

2022/2023: 4.5 F/T – 1 P/T

2023/2024: 5.5 F/T - 1 P/T

2023/2024: 5.5 F/T - 1 P/T

MAJOR BUDGET SERVICE LEVEL CHANGES

None

ACCOUNT SUMMARY

Village Manager Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services			
Executive Salaries / Executive Salaries	\$381,806	\$375,396	\$408,045
Regular Salaries & Wages / Regular Salaries & Wages	\$277,542	\$239,484	\$277,618
Overtime / Overtime	\$2,500	\$1,742	\$2,000
Conversion of Sick Leave	\$3,170	\$1,400	\$4,658
Fica Taxes / Medicare	\$9,607	\$8,950	\$10,010
Fica Taxes / Fica Taxes	\$41,077	\$32,185	\$42,800
Retirement Contributions / Retirement Contributions	\$152,381	\$148,933	\$197,717
Life And Health Insurance / Life And Health Insuran	\$113,008	\$100,191	\$110,833
PERSONNEL SERVICES TOTAL	\$981,091	\$908,281	\$1,053,681
Contractual Services			
Professional Services / Other Services	\$37,000	\$36,150	\$37,000
Other Contractual Service / Other Contractual Svs	\$525	\$360	\$400
CONTRACTUAL SERVICES TOTAL	\$37,525	\$36,510	\$37,400
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$7,436	\$3,339	\$6,542
Communications Services / Cell Phone Allowance	\$1,696	\$1,696	\$2,072
Rentals And Leases / Equipment	\$9,100	\$8,410	\$8,900
Repairs & Maintenance / R/M - Vehicles	\$1,500	\$160	\$500
Repair & Maint. Services / R/M - Equipment	\$200	\$0	\$200
Printing And Binding / Contract Printing	\$17,625	\$16,641	\$19,400
Promotional Activities / Promotional Activities	\$36,675	\$23,116	\$12,395
Other Current Charges / Election Expenses	\$89,370	\$20,906	\$59,309
Other Current Charges / Legal Ads-Advertising	\$14,000	\$12,018	\$15,000
Other Current Charges / Licenses And Fees	\$600	\$120	\$500
Other Current Charges / Other Current Charges	\$1,100	\$643	\$13,550
OTHER CHARGES AND SERVICES TOTAL	\$179,302	\$87,049	\$138,368
Operating Supplies			
Office Supplies / Office Supplies	\$6,100	\$5,513	\$6,250
Operating Supplies / Fuel & Lubricants	\$3,000	\$2,700	\$3,200
Operating Supplies / General Operating Supp.	\$2,800	\$2,799	\$3,700
Operating Supplies / Furn/Equip.<\$5000	\$1,150	\$0	\$0
OPERATING SUPPLIES TOTAL	\$13,050	\$11,012	\$13,150
Other Operating Expenses			
Books,Publ,Subs & Members / Subscriptions/Membershi	\$9,460	\$8,763	\$9,301
Books,Publ,Subs & Members / Education Class/Seminar	\$8,760	\$1,830	\$7,309
Training / Tuition Reimbursement	\$6,000	\$0	\$0
OTHER OPERATING EXPENSES TOTAL	\$24,220	\$10,593	\$16,610
TOTAL	\$1,235,188	\$1,053,445	\$1,259,209

HUMAN RESOURCES

CATEGORY RECAP

Human Resources Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$425,160	\$420,937	\$443,212
Contractual Services	\$11,420	\$8,015	\$11,150
Other Charges and Services	\$10,242	\$10,491	\$11,111
Operating Supplies	\$1,800	\$1,950	\$1,750
Other Operating Expenses	\$6,008	\$5,157	\$6,739
TOTAL	\$454,630	\$446,550	\$473,962

OPERATING RECAP

Human Resources Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Human Resources	\$454,630	\$446,550	\$473,962
TOTAL	\$454,630	\$446,550	\$473,962

DEPARTMENT DESCRIPTION

To provide broad and comprehensive, quality human resource and risk programs in all areas of Village operations and administration. Plans, directs and implements all human resources activities and policies, including the following: employee recruitment, selection, orientation, and processing of staffing changes; job classification, compensation, evaluations, retirement and FSA/HSA/HRA administration, benefit review, negotiation, administration and assistance with issues; employee awards, wellness, goodwill and employee appreciation events, and self-improvement training; fair and consistent application of the Village Policy & Procedure manual, Title VI & VII ADA Coordinator, compliance with State, Federal, and County laws/ordinances and personnel records management, HIPAA, unemployment claims management, payroll, wage and labor oversight, litigation, and investigations; safety and risk management, post emergency, drug free workplace, claims management, liaison for third party claims, safety training, and property schedule maintenance.

MAJOR OBJECTIVES

Major Objectives

1. Recruit new employees and orient them to Village policies and programs. Stay within Statute compliance for Level II and employee/volunteer background checks.
2. Continue to plan, revise and implement all human resources policies, procedures, job descriptions, compensation scales and programs. Maintain and update HRIS for Village employees.
3. Conduct training sessions for employees and supervisors on relevant Human Resources, Risk Management topics, wellness and benefit education.
4. Assist the Village Manager and department heads with labor relations and disciplinary matters including grievance resolution for fair and consistent application.
5. Analyze employee health benefits, review current and new contract negotiations and provide recommendations. Assist employees with benefit issues, correspondence and appeals. Maintain benefits software platform.
6. Continue to develop and facilitate a comprehensive risk management program, including an effective Safety Committee, training and education to reduce claims, as well as active claims
7. Continue to develop and facilitate a comprehensive risk management program with carrier, employee and third parties. Analyzing the property schedule to reflect current economic changes and or additions/deletion. Assist with FEMA claims preparation and loss tracking. Actively investigate and manage all liability and property claims.
8. Maintain an employee awards program to recognize employees and work groups for exemplary conduct, accomplishments and acts of service they have performed.

PERFORMANCE MEASURES	Actual	Projected	Estimated
Fiscal Year	2022/2023	2023/2024	2024/2025
Job Applications Processed	739	750	750
Recruitment/Orientations conducted	49	50	50
Benefits Enrollments	170 medical 169 Dental 91 Vision	178 medical 183 Dental 108 Vision	180 medical 185 Dental 100 Vision
Training Sessions	6	8	8
Investigations	7	8	7
Workers Comp Claims	5	9	5
Liability Claims	1	7	3
Strategic Plan Initiatives MA,MIP,MP,PA			
<i>Management Agenda (MA)</i>			0
<i>Management In Progress (MIP)</i>		5	20
<i>Major Projects (MP)</i>			0
<i>Policy Agenda (PA)</i>		3	10

NUMBER OF PERSONNEL

2022/2023: 2.5 f/t

2023/2024: 2.5 f/t

2024/2025: 2.5 f/t

MAJOR BUDGET SERVICE LEVEL CHANGES

Implementation of new HRIS system with new Time and Attendance system.

ACCOUNT SUMMARY

Human Resources Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services			
Executive Salaries / Executive Salaries	\$170,263	\$170,969	\$176,222
Regular Salaries & Wages / Regular Salaries & Wages	\$113,024	\$113,210	\$118,234
Retirement Contributions / Retirement Contributions	\$74,469	\$74,697	\$77,502
Life And Health Insurance / Life And Health Insuran	\$42,665	\$40,342	\$44,741
Fica Taxes / Fica Taxes	\$17,649	\$16,135	\$18,388
Fica Taxes / Medicare	\$4,128	\$3,984	\$4,301
Overtime / Overtime	\$1,600	\$1,600	\$1,700
Conversion of Sick Leave	\$1,362	\$0	\$2,124
PERSONNEL SERVICES TOTAL	\$425,160	\$420,937	\$443,212
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$5,845	\$5,650	\$5,000
Promotional Activities / Promotional Activities	\$3,549	\$3,400	\$4,020
Communications Services / Cell Phone Allowance	\$848	\$848	\$841
Other Current Charges / Other Current Charges	\$0	\$593	\$1,250
OTHER CHARGES AND SERVICES TOTAL	\$10,242	\$10,491	\$11,111
Contractual Services			
Professional Services / Other Services	\$8,840	\$4,515	\$6,150
Professional Services / Medical/Physicals	\$2,580	\$3,500	\$5,000
CONTRACTUAL SERVICES TOTAL	\$11,420	\$8,015	\$11,150
Other Operating Expenses			
Books, Publ, Subs & Members / Education Class/Seminar	\$3,695	\$3,639	\$3,744
Books, Publ, Subs & Members / Subscriptions/Membershi	\$2,313	\$1,518	\$2,995
OTHER OPERATING EXPENSES TOTAL	\$6,008	\$5,157	\$6,739
Operating Supplies			
Operating Supplies / Hurricane Expenditures	\$500	\$500	\$500
Operating Supplies / General Operating Supp.	\$500	\$500	\$500
Office Supplies / Office Supplies	\$600	\$600	\$300
Operating Supplies / Uniforms/Maintenance	\$200	\$200	\$200
Operating Supplies / Furn/Equip.<\$5000	\$0	\$150	\$250
OPERATING SUPPLIES TOTAL	\$1,800	\$1,950	\$1,750
TOTAL	\$454,630	\$446,550	\$473,962

PLANNING & ZONING

CATEGORY RECAP

Planning & Zoning Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$606,838	\$557,453	\$609,643
Contractual Services	\$120,000	\$80,000	\$80,000
Other Charges and Services	\$30,048	\$27,672	\$27,769
Other Operating Expenses	\$5,251	\$4,602	\$6,936
Operating Supplies	\$3,350	\$3,350	\$4,180
TOTAL	\$765,487	\$673,077	\$728,528

OPERATING RECAP

Planning & Zoning Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Planning & Zoning	\$765,487	\$673,077	\$728,528
TOTAL	\$765,487	\$673,077	\$728,528

DEPARTMENT DESCRIPTION

The Planning Division ensures development is planned, constructed and documented according to the Village’s Comprehensive Plan, Village Code, and State Statutes. Provide technical support to the Planning Commission, Village Council and Building Division. The department reviews land development applications and building permits for zoning compliance; evaluates and updates the Village Code and Comprehensive Plan; responds to public inquiries; administer the Village’s Art in Public Places Ordinance.

Major Objectives

1. Development review of Site Plans
2. Maintain Village Property and Asset Plan
3. Keep up to date the Development Review Procedures and Flow Charts for Applicants.
4. Monitor the Annexation Policy and Action Plan
5. Continue to maintain orderly and easily navigable development projects files both internally and on the internet for public viewing
6. Provide accurate analyses and reporting on proposed land development applications.
7. Provide accurate and responsive answers to the general public regarding land development, real property, and procedural inquiries.
8. Provide ongoing training of the Planning and Zoning Commission on Village’s Code of Ordinances
9. Update Planning and Zoning Department’s Website
10. Completed the Annexation of Sunset Isles
11. Update the Development Application Manual
12. Southern Properties Park
13. Completion of Cultural Center Indoor Art per Village Ordinance
14. Southern Boulevard Property Development
15. ALDI Park PID Remaining Parcel Buildout
16. Administrating the Community Residential Homes Permitting

PERFORMANCE MEASURES	Actual	Projected	Estimated
Fiscal Year	2022/2023	2023/2024	2024/2025
Managed Development Applications (CP, RZ, SP, SPM, SE, AAR, SpE, DA, FP, PP, ANNX, MCIC, TEXT, and Ease)*	230	223	226
Variance and Waiver Requests	37	56	20
Special Event Permits	26	20	23
Permit Plan Reviews	837	583	712
Business Tax Receipt	172	133	152
Strategic Plan Initiatives MA,MIP,MP,PA			
<i>Management Agenda (MA)</i>		5	5
<i>Management In Progress (MIP)</i>		6	26
<i>Major Projects (MP)</i>		0	0
<i>Policy Agenda (PA)</i>		18	18

* CP = Comprehensive Plan, RZ = Rezoning, SP = Site Plan, SPM = Site Plan Modification, SE = Special Exceptions, AAR = Architectural and Aesthetic Review, V = Variance, SpE = Special Events, DA = Developers Agreement, FP= Final Plat, PP = Preliminary Plat, ANNX = Annexation, MCIC = Modification to a Council Imposed Condition, TEXT = Text Amendments, Ease = Easement Abandonments.

NUMBER OF PERSONNEL

2022/2023: 3 F/T

2023/2024: 4 F/T

2024/2025: 4 F/T

MAJOR BUDGET SERVICE LEVEL CHANGES

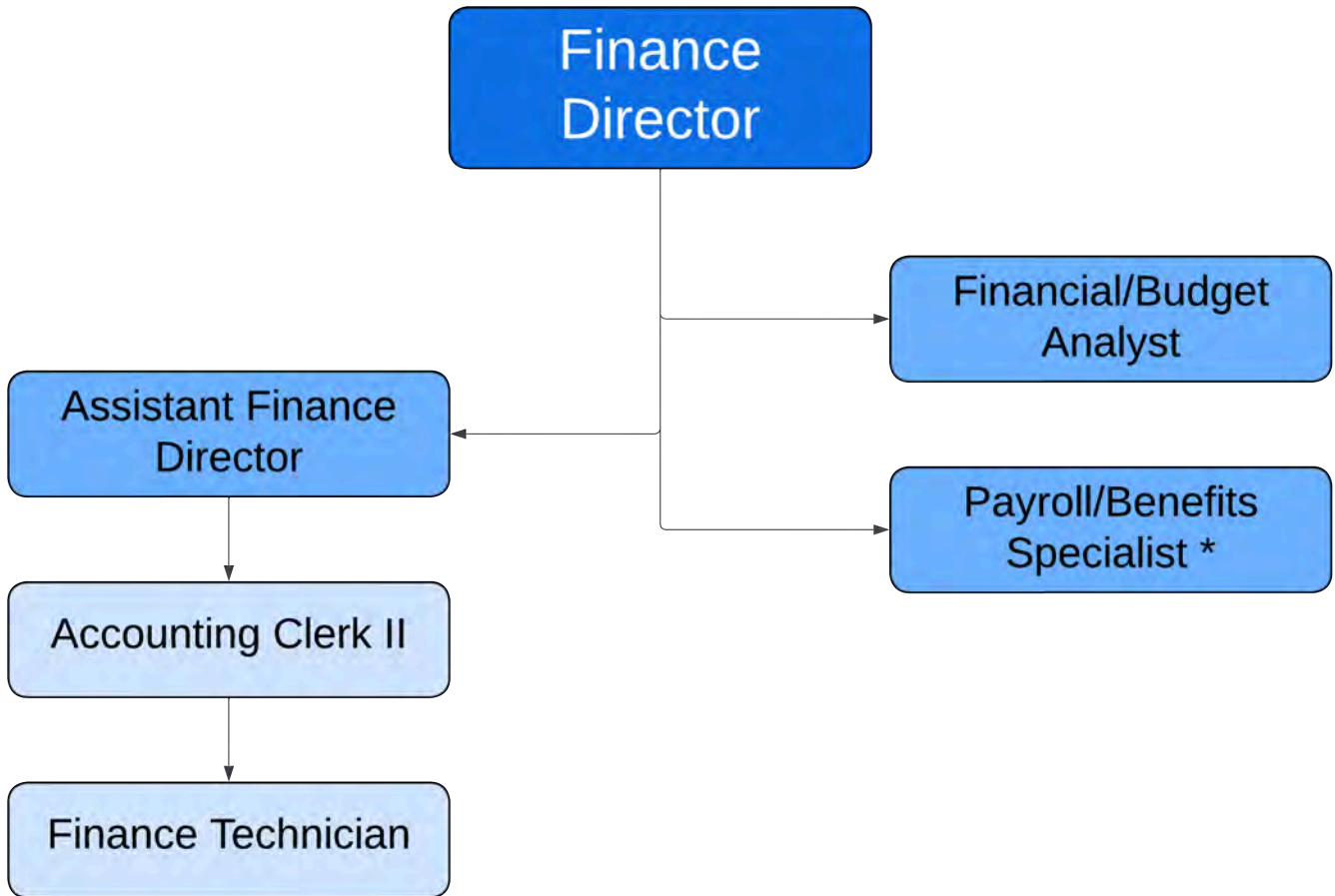
None

ACCOUNT SUMMARY

Planning & Zoning Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$234,542	\$228,239	\$247,039
Executive Salaries / Executive Salaries	\$158,106	\$157,239	\$163,640
Life And Health Insurance / Life And Health Insuran	\$94,298	\$96,122	\$106,979
Retirement Contributions / Retirement Contributions	\$86,821	\$46,878	\$56,380
Fica Taxes / Fica Taxes	\$24,462	\$22,401	\$25,646
Fica Taxes / Medicare	\$5,721	\$5,239	\$5,998
Conversion of Sick Leave	\$1,888	\$335	\$2,961
Overtime / Overtime	\$1,000	\$1,000	\$1,000
PERSONNEL SERVICES TOTAL	\$606,838	\$557,453	\$609,643
Contractual Services			
Professional Services / Other Services	\$120,000	\$80,000	\$80,000
CONTRACTUAL SERVICES TOTAL	\$120,000	\$80,000	\$80,000
Other Charges and Services			
Other Current Charges / Legal Ads-Advertising	\$20,800	\$20,799	\$21,600
Travel And Per Diem / Travel And Per Diem	\$7,100	\$4,940	\$4,328
Communications Services / Cell Phone Allowance	\$848	\$848	\$841
Printing And Binding / Contract Printing	\$600	\$600	\$700
Other Current Charges / Other Current Charges	\$400	\$400	\$300
Promotional Activities / Promotional Activities	\$300	\$85	\$0
OTHER CHARGES AND SERVICES TOTAL	\$30,048	\$27,672	\$27,769
Other Operating Expenses			
Books,Publ,Subs & Members / Education Class/Seminar	\$3,055	\$2,535	\$4,865
Books,Publ,Subs & Members / Subscriptions/Membershi	\$2,196	\$2,067	\$2,071
OTHER OPERATING EXPENSES TOTAL	\$5,251	\$4,602	\$6,936
Operating Supplies			
Operating Supplies / General Operating Supp.	\$1,500	\$1,500	\$2,080
Office Supplies / Office Supplies	\$1,100	\$1,100	\$1,200
Operating Supplies / Furn/Equip.<\$5000	\$750	\$750	\$900
OPERATING SUPPLIES TOTAL	\$3,350	\$3,350	\$4,180
TOTAL	\$765,487	\$673,077	\$728,528

FINANCE



*Split 50% with Finance and 50% with Human Resources

CATEGORY RECAP

Finance Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$770,393	\$752,965	\$807,293
Contractual Services	\$163,000	\$131,550	\$155,000
Other Charges and Services	\$16,956	\$25,691	\$39,334
Operating Supplies	\$7,510	\$8,700	\$8,600
Other Operating Expenses	\$9,845	\$7,858	\$12,248
TOTAL	\$967,704	\$926,764	\$1,022,475

OPERATING RECAP

Finance Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Finance	\$967,704	\$926,764	\$1,022,475
TOTAL	\$967,704	\$926,764	\$1,022,475

DEPARTMENT DESCRIPTION

Administration

Responsible for the coordination of all financial activities of the Village by acting as liaison to other Department Heads, the Public and Village Manager; directly responsible for policy implementation relating to Cash Management, Budgetary Practices and Control, Audit Coordination and Financial Planning Activities.

Accounting

Responsible for five (5) accounting functions within the Finance Department: (1) Accounts Payable, the payment of outstanding obligations owed by the Village; (2) Accounts Receivable, the billing and collection of amounts owed to the Village; (3) Payroll, the preparation and distribution of salaries and wages and related records. (4) General Ledger, the processing of journal entries, verification and creation of account structure and monthly revenue and expenditure reports. (5) Capital Assets, the maintenance of the Village's capital assets by recording acquisitions and dispositions as well as conducting an annual inventory audit.

Purchasing

Responsible for the oversight of procurement of materials and services for Village Departments at the lowest cost/quantity ratio and within specifications in accordance with Village, State and other applicable laws and regulations.

MAJOR OBJECTIVES

1. Maintain investment practices at 100% of idle funds.
2. Complete the annual audit by January 31st of each year and issue report by February 28th.
3. Obtain GFOA Certificate of Achievement for Excellence in Financial Reporting.
4. Obtain GFOA Distinguished Budget Presentation Award.
5. Prepare, process and pay timely all approved invoices weekly.
6. Update purchasing procedures as necessary and to ensure purchases are made in compliance with Village, State & Federal procurement policies
7. Process bi-weekly payroll, ensuring error-free payrolls.
8. Prepare bank reconciliation's on a monthly basis.
9. Analyze cash receipts daily.

PERFORMANCE MEASURES	Actual	Projected	Estimated
Fiscal Year	2022/2023	2023/2024	2024/2025
Monthly financial reports issued	12	12	12
Number of funds budgeted	9	9	9
Purchase orders issued	476	366	380
Accounts payable checks processed	3721	3558	3630
Payroll Transactions processed	3456	3481	3481
Strategic Plan Initiatives MA,MIP,MP,PA			
<i>Management Agenda (MA)</i>		0	7
<i>Management In Progress (MIP)</i>		6	14
<i>Major Projects (MP)</i>		0	0
<i>Policy Agenda (PA)</i>		4	4

NUMBER OF PERSONNEL

2022/2023: 5.5 f/t

2023/2024: 5.5 f/t

2024/2025: 5.5 f/t

MAJOR BUDGET SERVICE LEVEL CHANGES

None

ACCOUNT SUMMARY

Finance Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$389,646	\$390,170	\$409,643
Executive Salaries / Executive Salaries	\$148,068	\$142,647	\$153,250
Retirement Contributions / Retirement Contributions	\$104,488	\$102,267	\$109,521
Life And Health Insurance / Life And Health Insuran	\$82,444	\$78,579	\$86,371
Fica Taxes / Fica Taxes	\$33,764	\$31,248	\$35,416
Fica Taxes / Medicare	\$7,897	\$7,308	\$8,283
Conversion of Sick Leave	\$2,586	\$296	\$4,059
Overtime / Overtime	\$1,500	\$450	\$750
PERSONNEL SERVICES TOTAL	\$770,393	\$752,965	\$807,293
Contractual Services			
Accounting And Auditing / Accounting And Auditing	\$68,050	\$69,300	\$92,000
Professional Services / Investment Services	\$60,000	\$60,000	\$60,000
Professional Services / Other Services	\$34,950	\$2,250	\$3,000
CONTRACTUAL SERVICES TOTAL	\$163,000	\$131,550	\$155,000
Other Charges and Services			
Other Current Charges / Licenses And Fees	\$1,055	\$15,205	\$22,900
Travel And Per Diem / Travel And Per Diem	\$11,543	\$6,916	\$12,393
Printing And Binding / Contract Printing	\$1,800	\$1,800	\$1,800
Communications Services / Cell Phone Allowance	\$848	\$1,130	\$841
Other Current Charges / Legal Ads-Advertising	\$1,000	\$0	\$1,000
Other Current Charges / Other Current Charges	\$710	\$640	\$400
OTHER CHARGES AND SERVICES TOTAL	\$16,956	\$25,691	\$39,334
Other Operating Expenses			
Books,Publ,Subs & Members / Education Class/Seminar	\$4,965	\$3,840	\$6,875
Books,Publ,Subs & Members / Subscriptions/Membershi	\$4,880	\$4,018	\$5,373
OTHER OPERATING EXPENSES TOTAL	\$9,845	\$7,858	\$12,248
Operating Supplies			
Office Supplies / Office Supplies	\$4,700	\$4,700	\$4,700
Operating Supplies / General Operating Supp.	\$2,810	\$3,000	\$3,900
Operating Supplies / Furn/Equip.<\$5000	\$0	\$1,000	\$0
OPERATING SUPPLIES TOTAL	\$7,510	\$8,700	\$8,600
TOTAL	\$967,704	\$926,764	\$1,022,475

LEGAL

CATEGORY RECAP

Legal Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Contractual Services	\$323,000	\$346,298	\$397,500
TOTAL	\$323,000	\$346,298	\$397,500

OPERATING RECAP

Legal Operating Recap

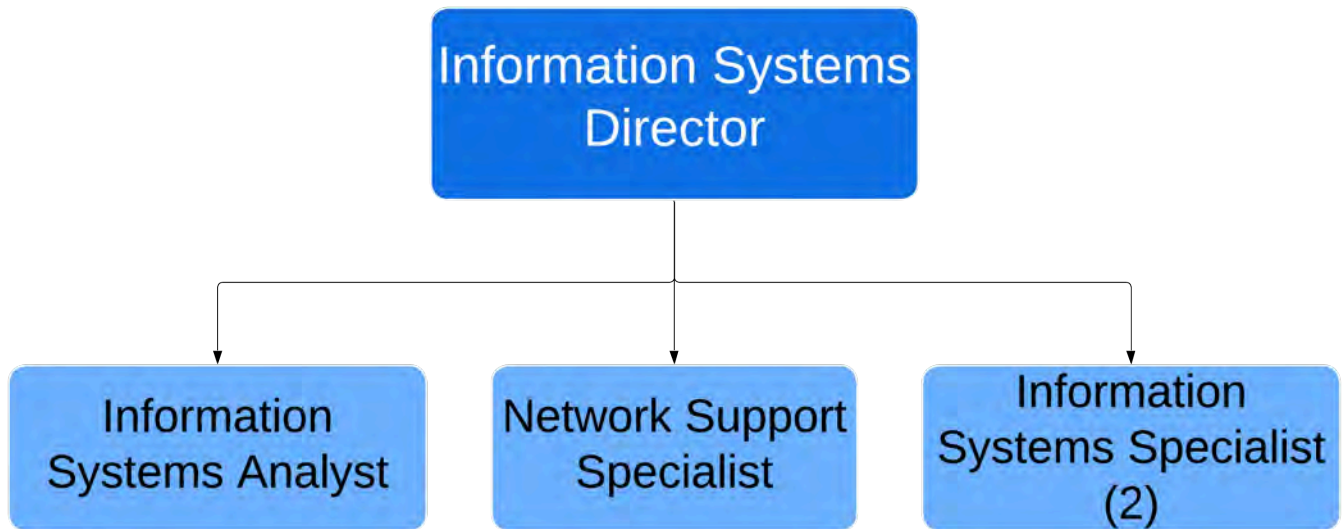
	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Legal Counsel	\$323,000	\$346,298	\$397,500
TOTAL	\$323,000	\$346,298	\$397,500

ACCOUNT SUMMARY

Legal Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Contractual Services			
Professional Services / Legal Services	\$315,000	\$343,098	\$390,000
Professional Services / Legal Services-Labor	\$3,000	\$3,200	\$3,500
Professional Services / Legal Services-Other	\$3,000	\$0	\$2,500
Professional Services / Legal Services-Pension	\$2,000	\$0	\$1,500
CONTRACTUAL SERVICES TOTAL	\$323,000	\$346,298	\$397,500
TOTAL	\$323,000	\$346,298	\$397,500

INFORMATION SYSTEMS



CATEGORY RECAP

Information Systems Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$749,065	\$738,093	\$795,293
Other Charges and Services	\$606,488	\$579,089	\$643,281
Contractual Services	\$85,000	\$15,000	\$15,000
Other Operating Expenses	\$6,800	\$3,300	\$6,800
Operating Supplies	\$820	\$799	\$1,320
TOTAL	\$1,448,173	\$1,336,281	\$1,461,694

OPERATING RECAP

Information Systems Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Information Systems	\$1,448,173	\$1,336,281	\$1,461,694
TOTAL	\$1,448,173	\$1,336,281	\$1,461,694

DEPARTMENT DESCRIPTION

The Information Systems Department (I.S.) is responsible for providing the Village of Royal Palm Beach government with proactive leadership in Village wide information, communications, and telecommunications technologies. The primary responsibilities incorporate providing and maintaining Village’s complex data and communications network infrastructures, online services & presence, cloud environments, enterprise applications; and in ensuring the security of the Village’s information and data processes, and provision of disaster recovery and business continuity.

Our Mission

To deliver current, comprehensive, and accurate information and technology solutions in a user-friendly and reliable medium to policy makers and management for their decision making process; to staff for effective processing of their work; and to the citizens and business community of Royal Palm Beach for effective access to Village information and interaction with processes.

MAJOR OBJECTIVES

- Deployment of additional surveillance video cameras at Commons Park
- Deployment of cloud-based Applicant Tracking/Recruitment, On/Off Boarding, Performance/Learning Management
- Upgrade Time & Attendance Capturing software solutions
- Cypress Hall audio-video systems deployment
- Testing Windows Hello login. Allows user to login using either fingerprint or facial recognition. This increases security with built-in brute force protection and ties in with the local PC to encrypt the login preventing it from being captured and reused. It will also reduce user lockouts from miss-typing a password saving IS Support time.
- GoLLive with P-P wireless high-speed Ethernet to allow for the wireless sharing of Internet, security surveillance video, files, or other data at Village Parks and public recreational facilities. Proposed wireless Ethernet will comprise of line of sight and non-line of sight bridges, with two distributed core high speed Internet backbone connections at Village Hall and Commons Park. From core backbone points, connections will be distributed via wireless access points and bidirectional antennas to encompass eighteen (18) Village Parks and outdoors recreational facilities.
- Investigate further use of AI technologies, including automation of tasks such as deployment and device updating, AI-powered Chat operations for both residents and employees.
- Extension of 10GB network to remote facilities, primarily Rec Center, Commons, and Cultural Center.
- Full deployment of Network segregation topology, moving all IOT such as printers, switches, power distribution units, AC controllers, etc... to a separate network.
- Investigate further use of AI technologies, including automation of tasks such as deployment and device updating, AI-powered Chat operations for both residents and employees.

PERFORMANCE MEASURES	Actual	Projected	Estimated
Fiscal Year	2022/2023	2023/2024	2024/2025
Number of supported end-user workstations, servers, routers, and network devices.	750	800	850
Number of supported software applications.	132	140	142
Number of Website visits	275,496	300,000	350,000
Number of Website requests			
Number of Twitter Followers	594	1,000	1,050
Number of Facebook Followers	3,700	4,000	4,300
Number of CodeRed Emergency Notification System subscribers	19,170	19,300	19,400
Number of resolved helpdesk support issues. (Support Ticketing System, In-person, email, phone).	992	1,100	1,200
Strategic Plan Initiatives MA,MIP,MP,PA			
Management Agenda (MA)		2	8
Management In Progress (MIP)		13	20
Major Projects (MP)		0	2
Policy Agenda (PA)		7	0

NUMBER OF PERSONNEL

2022/2023: 5 f/t

2023/2024: 5 f/t

2024/2025: 5 f/t

MAJOR BUDGET SERVICE LEVEL CHANGES

None

ACCOUNT SUMMARY

Information Systems Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$380,829	\$379,214	\$401,215
Executive Salaries / Executive Salaries	\$140,311	\$139,407	\$151,119
Retirement Contributions / Retirement Contributions	\$100,596	\$99,748	\$107,623
Life And Health Insurance / Life And Health Insuran	\$84,600	\$79,845	\$88,631
Fica Taxes / Fica Taxes	\$32,599	\$31,329	\$34,624
Fica Taxes / Medicare	\$7,624	\$7,327	\$8,098
Conversion of Sick Leave	\$2,506	\$1,223	\$3,983
PERSONNEL SERVICES TOTAL	\$749,065	\$738,093	\$795,293
Other Charges and Services			
Repair & Maint. Services / Maintenance Contracts	\$574,440	\$554,541	\$606,940
Repair & Maint. Services / R/M - Radios/Computers	\$20,000	\$20,000	\$20,000
Repair & Maint. Services / R/M - Equipment	\$7,000	\$2,000	\$7,000
Travel And Per Diem / Travel And Per Diem	\$2,500	\$0	\$2,500
Communications Services / Communications Services	\$0	\$0	\$4,800
Repairs & Maintenance / R/M - Vehicles	\$1,000	\$1,000	\$1,000
Communications Services / Cell Phone Allowance	\$848	\$848	\$841
Other Current Charges / Other Current Charges	\$500	\$500	\$0
Other Current Charges / Legal Ads-Advertising	\$200	\$200	\$200
OTHER CHARGES AND SERVICES TOTAL	\$606,488	\$579,089	\$643,281
Contractual Services			
Professional Services / Other Services	\$85,000	\$15,000	\$15,000
CONTRACTUAL SERVICES TOTAL	\$85,000	\$15,000	\$15,000
Other Operating Expenses			
Books,Publ,Subs & Members / Education Class/Seminar	\$6,500	\$3,000	\$6,500
Books,Publ,Subs & Members / Subscriptions/Membershi	\$300	\$300	\$300
OTHER OPERATING EXPENSES TOTAL	\$6,800	\$3,300	\$6,800
Operating Supplies			
Operating Supplies / General Operating Supp.	\$500	\$499	\$1,000
Operating Supplies / Fuel & Lubricants	\$270	\$250	\$270
Office Supplies / Office Supplies	\$50	\$50	\$50
OPERATING SUPPLIES TOTAL	\$820	\$799	\$1,320
TOTAL	\$1,448,173	\$1,336,281	\$1,461,694

POLICE

CATEGORY RECAP

Police Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Contractual Services	\$8,853,617	\$8,853,617	\$9,408,690
Other Charges and Services	\$4,000	\$30,500	\$4,000
TOTAL	\$8,857,617	\$8,884,117	\$9,412,690

OPERATING RECAP

Police Operating Recap

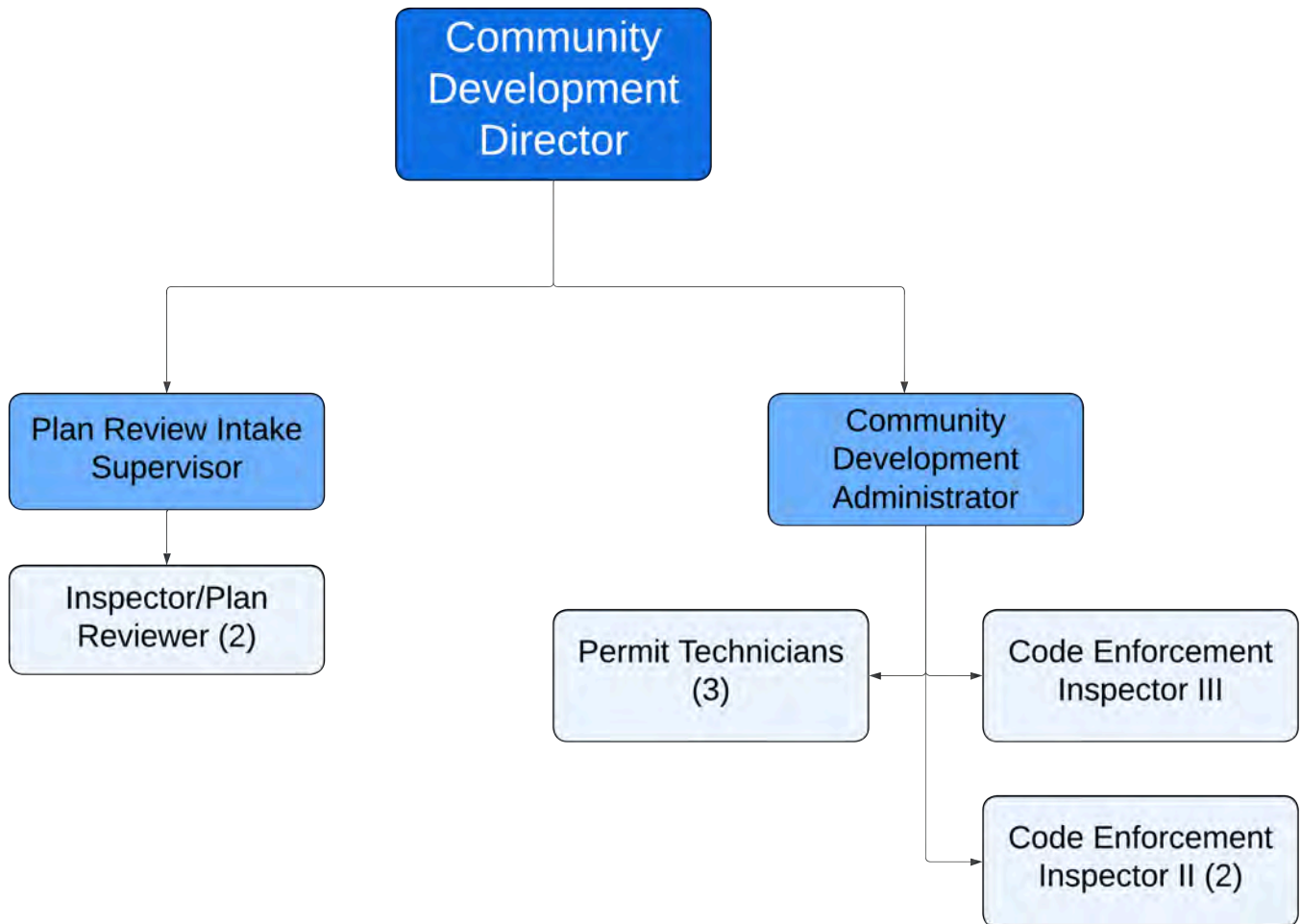
	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Police	\$8,857,617	\$8,884,117	\$9,412,690
TOTAL	\$8,857,617	\$8,884,117	\$9,412,690

ACCOUNT SUMMARY

Police Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Contractual Services			
Professional Services / Other Services	\$6,353,617	\$6,353,617	\$6,908,690
Professional Services / Police Serv Fr ARPA	\$2,500,000	\$2,500,000	\$2,500,000
CONTRACTUAL SERVICES TOTAL	\$8,853,617	\$8,853,617	\$9,408,690
Other Charges and Services			
Other Current Charges / Police Education Acct	\$4,000	\$30,500	\$4,000
OTHER CHARGES AND SERVICES TOTAL	\$4,000	\$30,500	\$4,000
TOTAL	\$8,857,617	\$8,884,117	\$9,412,690

COMMUNITY DEVELOPMENT



CATEGORY RECAP

Community Development Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$1,364,200	\$1,295,654	\$1,349,876
Contractual Services	\$71,000	\$67,000	\$71,000
Other Charges and Services	\$28,274	\$28,109	\$30,620
Operating Supplies	\$26,812	\$24,400	\$26,300
Other Operating Expenses	\$13,795	\$12,845	\$17,055
TOTAL	\$1,504,081	\$1,428,008	\$1,494,851

OPERATING RECAP

Community Development Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Building Division	\$1,093,511	\$1,051,587	\$1,087,622
Code Enforcement Division	\$410,570	\$376,421	\$407,229
TOTAL	\$1,504,081	\$1,428,008	\$1,494,851

BUILDING DIVISION

CATEGORY RECAP

Building Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$984,717	\$950,516	\$976,266
Contractual Services	\$59,000	\$55,000	\$59,000
Other Charges and Services	\$21,132	\$20,871	\$22,336
Operating Supplies	\$17,062	\$14,550	\$16,100
Other Operating Expenses	\$11,600	\$10,650	\$13,920
TOTAL	\$1,093,511	\$1,051,587	\$1,087,622

OPERATING RECAP

Building Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Building Division	\$1,093,511	\$1,051,587	\$1,087,622
TOTAL	\$1,093,511	\$1,051,587	\$1,087,622

DEPARTMENT DESCRIPTION

A division which provides responsive building review services necessary to implement the Village’s Code of Ordinances and the Florida Building Code. Administers impact fees, provides technical assistance to the Village Council and the general public. Provides building plans review and inspections consistent with the Village Code of Ordinances and the Florida Building Code. Implements disaster preparedness and post recovery evaluation. Maintains the records retention system required by Florida Statute. Implements a Business Receipts listing and tax system of local businesses.

MAJOR OBJECTIVES

Goals

1. Continue to further implement E-Permitting process which will enhance customer service response and efficiency.
2. Continue to develop metrics to analyze our customer experience and better delivery of our services
3. Maintain a proactive approach to distressed properties and efforts to maintain property values.

Objectives

1. Provide accurate analyses and reporting of Building functions.
2. Provide our residents and customers supportive, responsive and innovative solutions regarding improvements to real property.

PERFORMANCE MEASURES	Actual	Projected	Estimated
Fiscal Year	2022/2023	2023/2024	2024/2025
No. of Business Tax Receipts Issued	3,238	3,300	3,300
No. of New Single Family Buildings	5	30	30
Valuation of New Single Family Buildings	1,462,871	0	12,000,000
No. of New Single Family Additions/Alterations	32	10	20
Valuations of New Single Family Additions/Alterations	1,089,213	201,379	1,000,000
No. of New Multi Family Buildings	24	15	20
Valuation of New Multi Family Buildings	152,464,904	49,333,736	125,000,000
No. of New Commercial Buildings	11	6	10
Valuation of New Commercial Buildings	26,887,997	5,232,613	38,000,000
No. of New Commercial Additions/Alterations	57	53	30
Valuation of New Commercial Additions/Alterations	14,563,478	24,946,708	5,000,000
Strategic Plan Initiatives MA,MIP,MP,PA			
<i>Management Agenda (MA)</i>		6	7
<i>Management In Progress (MIP)</i>		5	10
<i>Major Projects (MP)</i>		0	0
<i>Policy Agenda (PA)</i>		0	4

NUMBER OF PERSONNEL

2022/2023: 7.5 F/T

2023/2024: 7.5 F/T

2024/2025: 7.5 F/T

MAJOR BUDGET SERVICE LEVEL CHANGES

None

ACCOUNT SUMMARY

Building Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$491,765	\$497,977	\$515,948
Executive Salaries / Executive Salaries	\$174,520	\$175,224	\$180,628
Retirement Contributions / Retirement Contributions	\$128,469	\$115,557	\$108,381
Life And Health Insurance / Life And Health Insuran	\$123,586	\$105,250	\$108,119
Fica Taxes / Fica Taxes	\$42,243	\$42,243	\$43,491
Fica Taxes / Medicare	\$9,880	\$9,880	\$10,172
Conversion of Sick Leave	\$9,704	\$1,385	\$4,977
Overtime / Overtime	\$4,550	\$3,000	\$4,550
PERSONNEL SERVICES TOTAL	\$984,717	\$950,516	\$976,266
Contractual Services			
Professional Services / Other Services	\$55,000	\$55,000	\$55,000
Other Contractual Service / Other Contractual Svs	\$4,000	\$0	\$4,000
CONTRACTUAL SERVICES TOTAL	\$59,000	\$55,000	\$59,000
Other Charges and Services			
Rentals And Leases / Equipment	\$6,000	\$6,000	\$6,000
Travel And Per Diem / Travel And Per Diem	\$5,586	\$5,586	\$5,586
Printing And Binding / Contract Printing	\$3,500	\$3,500	\$3,500
Repairs & Maintenance / R/M - Vehicles	\$2,500	\$2,500	\$2,500
Communications Services / Cell Phone Allowance	\$1,696	\$1,695	\$2,900
Promotional Activities / Promotional Activities	\$1,000	\$1,000	\$0
Repair & Maint. Services / R/M - Equipment	\$600	\$600	\$600
Other Current Charges / Other Current Charges	\$0	-\$10	\$1,000
Other Current Charges / Legal Ads-Advertising	\$250	\$0	\$250
OTHER CHARGES AND SERVICES TOTAL	\$21,132	\$20,871	\$22,336
Operating Supplies			
Operating Supplies / Fuel & Lubricants	\$8,212	\$4,900	\$5,500
Operating Supplies / General Operating Supp.	\$3,700	\$3,700	\$3,700
Office Supplies / Office Supplies	\$2,000	\$2,000	\$2,000
Operating Supplies / Uniforms/Maintenance	\$1,200	\$2,000	\$2,000
Operating Supplies / Furn/Equip.<\$5000	\$1,500	\$1,500	\$1,500
Operating Supplies / Clothing Allowance	\$450	\$450	\$1,400
OPERATING SUPPLIES TOTAL	\$17,062	\$14,550	\$16,100
Other Operating Expenses			
Books,Publ,Subs & Members / Education Class/Seminar	\$7,950	\$7,000	\$7,950
Books,Publ,Subs & Members / Subscriptions/Membershi	\$3,650	\$3,650	\$5,970
OTHER OPERATING EXPENSES TOTAL	\$11,600	\$10,650	\$13,920
TOTAL	\$1,093,511	\$1,051,587	\$1,087,622

CODE ENFORCEMENT DIVISION

CATEGORY RECAP

Code Enforcement Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$379,483	\$345,138	\$373,610
Contractual Services	\$12,000	\$12,000	\$12,000
Operating Supplies	\$9,750	\$9,850	\$10,200
Other Charges and Services	\$7,142	\$7,238	\$8,284
Other Operating Expenses	\$2,195	\$2,195	\$3,135
TOTAL	\$410,570	\$376,421	\$407,229

OPERATING RECAP

Code Enforcement Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Code Enforcement Division	\$410,570	\$376,421	\$407,229
TOTAL	\$410,570	\$376,421	\$407,229

DEPARTMENT DESCRIPTION

This division provides a proactive environment encouraging voluntary compliance of Village codes and standards governing community aesthetics, appearance, property maintenance and proper permitting. The Division is responsible for the issuance of Courtesy Notices, Notices of Violation, collection and maintenance of evidence relating to those violations, and when appropriate, presenting cases to the Code Enforcement Special Magistrate for final disposition.

MAJOR OBJECTIVES

1. Maintain Community appearance through regular property inspections.
2. Maintain the Code Enforcement Divisions friendly approach and interaction with residents, business owners and property managers.
3. Maintain a distressed property registry and the proactive approach for Code Enforcement.
4. Streamline procedures for evaluating the efficacy of existing code provisions and other unclear standards and procedures.

PERFORMANCE MEASURES	Actual	Projected	Estimated
Fiscal Year	2022/2023	2023/2024	2024/2025
Initial Inspections/Responses	2,075	1,600	2,100
No. of Courtesy Notices	1,780	1,500	1,800
No. of Cases Processed	1,398	1,200	1,300
No. of Special Magistrate Cases	519	400	500
Fines Collected	235,652	225,000	240,000
Foreclosure Property Registration	7,275	7,500	4,000

NUMBER OF PERSONNEL

2022/2023: 3.5 F/T

2023/2024: 3.5 F/T

2024/2025: 3.5 F/T

MAJOR BUDGET SERVICE LEVEL CHANGES

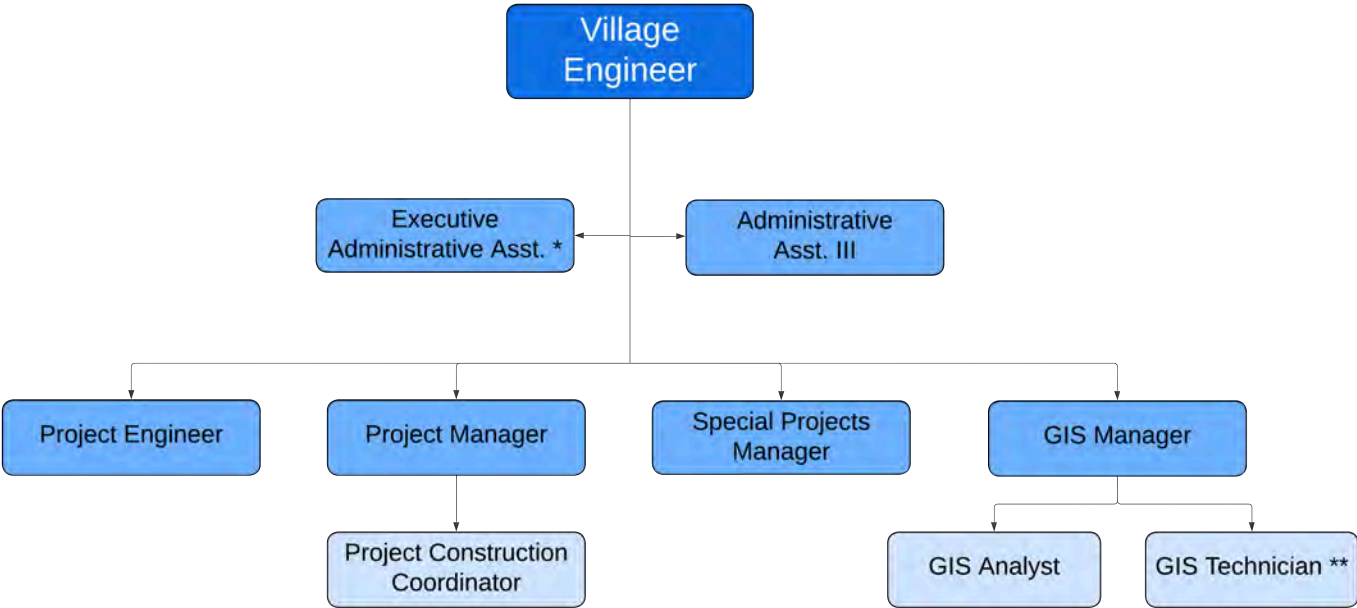
None

ACCOUNT SUMMARY

Code Enforcement Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$259,505	\$240,107	\$242,063
Life And Health Insurance / Life And Health Insuran	\$61,316	\$52,875	\$75,916
Retirement Contributions / Retirement Contributions	\$35,384	\$32,592	\$33,232
Fica Taxes / Fica Taxes	\$16,233	\$14,234	\$15,117
Fica Taxes / Medicare	\$3,797	\$3,330	\$3,536
Overtime / Overtime	\$2,000	\$2,000	\$2,000
Conversion of Sick Leave	\$1,248	\$0	\$1,746
PERSONNEL SERVICES TOTAL	\$379,483	\$345,138	\$373,610
Contractual Services			
Professional Services / Legal Services	\$10,000	\$10,000	\$10,000
Other Contractual Service / Other Contractual Svs	\$2,000	\$2,000	\$2,000
CONTRACTUAL SERVICES TOTAL	\$12,000	\$12,000	\$12,000
Operating Supplies			
Operating Supplies / General Operating Supp.	\$2,500	\$2,500	\$2,500
Operating Supplies / Fuel & Lubricants	\$2,000	\$2,100	\$2,300
Operating Supplies / Furn/Equip.<\$5000	\$2,000	\$2,000	\$2,000
Operating Supplies / Uniforms/Maintenance	\$1,800	\$1,800	\$1,800
Office Supplies / Office Supplies	\$1,000	\$1,000	\$1,000
Operating Supplies / Clothing Allowance	\$450	\$450	\$600
OPERATING SUPPLIES TOTAL	\$9,750	\$9,850	\$10,200
Other Charges and Services			
Printing And Binding / Contract Printing	\$3,000	\$3,000	\$3,000
Repairs & Maintenance / R/M - Vehicles	\$2,000	\$2,000	\$2,000
Communications Services / Cell Phone Allowance	\$848	\$848	\$1,594
Travel And Per Diem / Travel And Per Diem	\$734	\$840	\$840
Other Current Charges / Legal Ads-Advertising	\$250	\$250	\$250
Other Current Charges / Other Current Charges	\$0	\$0	\$600
Promotional Activities / Promotional Activities	\$300	\$300	\$0
Communications Services / Communications Services	\$10	\$0	\$0
OTHER CHARGES AND SERVICES TOTAL	\$7,142	\$7,238	\$8,284
Other Operating Expenses			
Books,Publ,Subs & Members / Education Class/Seminar	\$1,690	\$1,690	\$2,600
Books,Publ,Subs & Members / Subscriptions/Membershi	\$505	\$505	\$535
OTHER OPERATING EXPENSES TOTAL	\$2,195	\$2,195	\$3,135
TOTAL	\$410,570	\$376,421	\$407,229

ENGINEERING DEPARTMENT



*Split 50% with Engineering and 50% with Village Manager

** Split 50% with Engineering, 25% with Public Works and 25% with Stormwater Utility

CATEGORY RECAP

Engineering Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$1,316,270	\$1,176,552	\$1,423,502
Contractual Services	\$80,000	\$51,001	\$62,500
Other Charges and Services	\$14,229	\$12,687	\$13,057
Operating Supplies	\$6,862	\$5,538	\$7,100
Other Operating Expenses	\$3,410	\$1,865	\$3,335
TOTAL	\$1,420,771	\$1,247,643	\$1,509,494

OPERATING RECAP

Engineering Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Engineering Department	\$1,420,771	\$1,247,643	\$1,509,494
TOTAL	\$1,420,771	\$1,247,643	\$1,509,494

DEPARTMENT DESCRIPTION

Engineering

The Engineering Division, in collaboration with other departments, manages the expenditures of capital improvement funds, serves as the Village's liaison with FEMA and the County on emergency management activities, is responsible for the overall management of floodplains and the Community Rating System (CRS), ensures that new development is planned, designed, constructed, and documented appropriately, and manages the use of Village right-of-ways.

Geographic Information System (GIS)

The GIS Division provides for the continued development and maintenance of the Village GIS to include data collection, map creation, disaster and recovery planning and in house training on database and software usage. GIS data is accessible to all Village Departments as well as the public.

MAJOR OBJECTIVES

1. Design, permit and coordinate construction of Village Capital Improvement projects.
2. Apply for grants.
3. Manage expenditures of grant funds.
4. Manage use of Village right-of-ways and easements.
5. Development review of site plans, construction plans and plats.
6. Permit and inspect private development site construction.
7. Village liaison with state and county officials regarding emergency management activities.
8. Manage the Floodplain in accordance with Chapter 11.5 of the Village code of ordinances.
9. Manage the Village's participation in the National Flood Insurance Program Community Rating System
10. Maintain and update Storm Water Utility billing data.
11. Manage and maintain the as-built data archive for public and private infrastructure in a GIS database.
12. Create and maintain tracking tools for the inspection, maintenance, and inventory of Village assets.
13. Provide mapping and data analysis for Village departments and the public.

PERFORMANCE MEASURES	Actual	Projected	Estimated
Fiscal Year	2022/2023	2023/2024	2024/2025
Capital improvement projects: Number of Planned Projects	88	65	70
Capital improvement projects: Total Value	19 mil	35 mil	30 mil
Capital improvement projects: Number of Completed	38	40	40
Process right-of-way utilization permits	31	30	30
Review development applications*	171	210	210
Final engineering plan approvals	12	10	10
Infrastructure Inspections	750	599	800
GIS: Number of web maps maintained	135	250	250
GIS: Number of map layers maintained	187	205	210
Floodplain Reviews	75	55	50
CRS Activities Completed	35	55	40
Strategic Plan Initiatives MA,MIP,MP,PA			
Management Agenda (MA)		3	4
Management In Progress (MIP)		20	19
Major Projects (MP)		56	31
Policy Agenda (PA)		26	14

*assumes each application is reviewed an average of three times

NUMBER OF PERSONNEL

2022/2023: 8 F/T; 1 P/T

2023/2024: 8 F/T; 1 P/T

2024/2025: 9 F/T

MAJOR BUDGET SERVICE LEVEL CHANGES

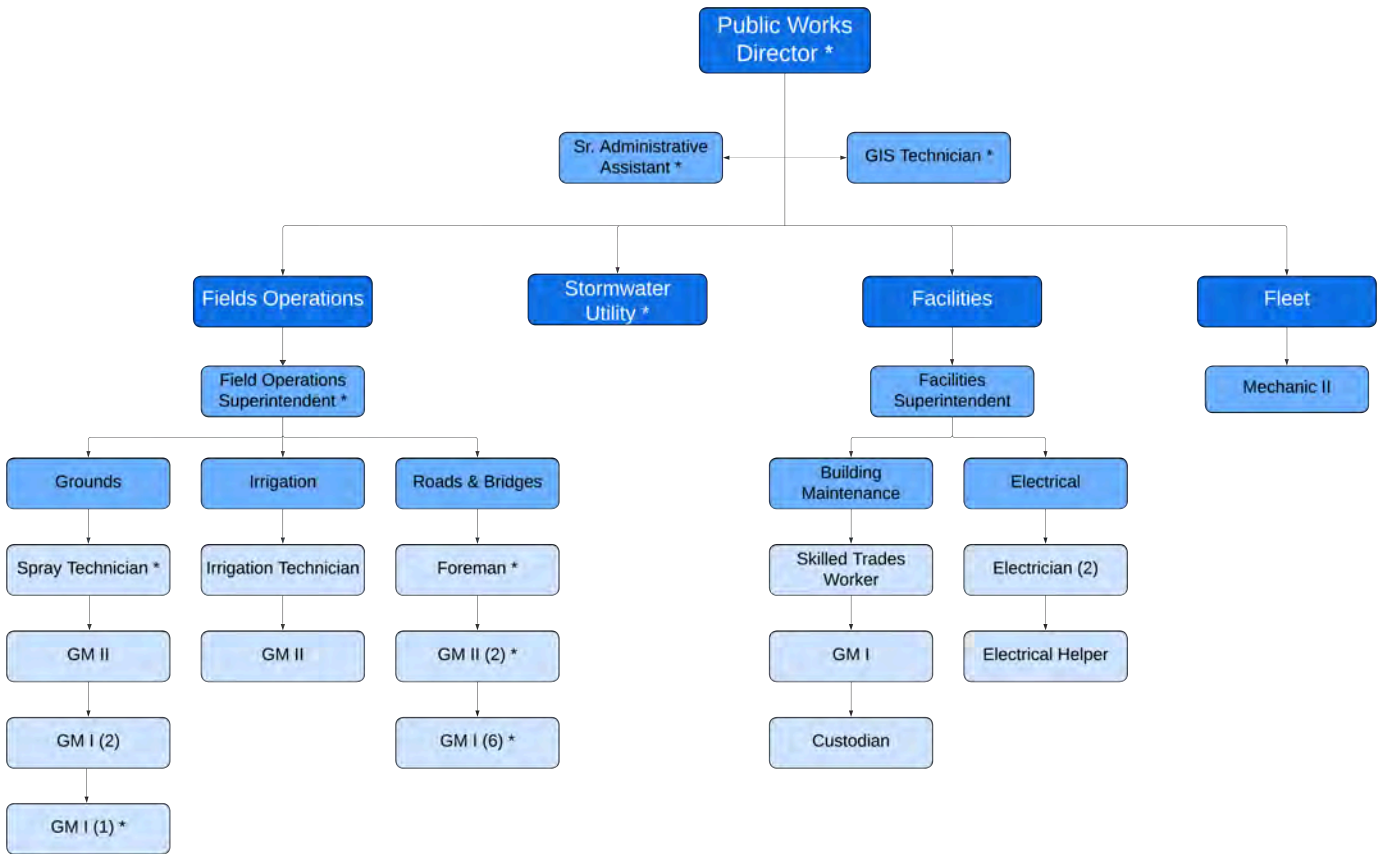
The addition of a position to manage the construction of the recreation center expansion (PR2201). After the project is completed in approximately 2 years the position will sunset.

ACCOUNT SUMMARY

Engineering Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$709,892	\$635,429	\$778,593
Life And Health Insurance / Life And Health Insuran	\$194,061	\$154,843	\$206,155
Executive Salaries / Executive Salaries	\$178,882	\$179,625	\$185,143
Retirement Contributions / Retirement Contributions	\$158,843	\$148,270	\$171,258
Fica Taxes / Fica Taxes	\$55,369	\$45,818	\$60,314
Fica Taxes / Medicare	\$12,950	\$11,302	\$14,106
Conversion of Sick Leave	\$4,273	\$265	\$6,933
Overtime / Overtime	\$2,000	\$1,000	\$1,000
PERSONNEL SERVICES TOTAL	\$1,316,270	\$1,176,552	\$1,423,502
Contractual Services			
Professional Services / Other Services	\$80,000	\$51,001	\$62,500
CONTRACTUAL SERVICES TOTAL	\$80,000	\$51,001	\$62,500
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$5,935	\$5,493	\$5,235
Rentals And Leases / Equipment	\$2,500	\$2,500	\$2,500
Communications Services / Cell Phone Allowance	\$2,544	\$2,544	\$2,072
Other Current Charges / Legal Ads-Advertising	\$1,500	\$1,000	\$1,500
Repairs & Maintenance / R/M - Vehicles	\$750	\$400	\$750
Printing And Binding / Contract Printing	\$500	\$500	\$500
Promotional Activities / Promotional Activities	\$500	\$250	\$500
OTHER CHARGES AND SERVICES TOTAL	\$14,229	\$12,687	\$13,057
Operating Supplies			
Operating Supplies / General Operating Supp.	\$2,000	\$1,500	\$2,000
Operating Supplies / Fuel & Lubricants	\$1,812	\$1,200	\$1,800
Office Supplies / Office Supplies	\$1,500	\$1,500	\$1,500
Operating Supplies / Clothing Allowance	\$750	\$750	\$1,000
Operating Supplies / Uniforms/Maintenance	\$800	\$588	\$800
OPERATING SUPPLIES TOTAL	\$6,862	\$5,538	\$7,100
Other Operating Expenses			
Books,Publ,Subs & Members / Education Class/Seminar	\$2,500	\$955	\$2,425
Books,Publ,Subs & Members / Subscriptions/Membershi	\$910	\$910	\$910
OTHER OPERATING EXPENSES TOTAL	\$3,410	\$1,865	\$3,335
TOTAL	\$1,420,771	\$1,247,643	\$1,509,494

PUBLIC WORKS



*7.25 full time equivalent employees split between Public Works and Stormwater Utility

CATEGORY RECAP

Public Works Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$2,192,786	\$1,875,368	\$1,988,061
Other Charges and Services	\$853,551	\$903,577	\$1,050,722
Operating Supplies	\$174,567	\$170,800	\$177,000
Contractual Services	\$5,000	\$57,620	\$67,859
Departmental Capital Outlay	\$23,000	\$0	\$23,000
Other Operating Expenses	\$6,020	\$3,985	\$6,727
TOTAL	\$3,254,924	\$3,011,350	\$3,313,369

OPERATING RECAP

Public Works Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Public Works Department	\$3,254,924	\$3,011,350	\$3,313,369
TOTAL	\$3,254,924	\$3,011,350	\$3,313,369

DEPARTMENT DESCRIPTION

Administration

Provides planning, supervision and coordination of Public Work's services which interact with all other departments of the Village.

Grounds

Provides ongoing maintenance of road right of way and building landscaped areas. Provide repair and maintenance to the irrigation systems on road right of way and building landscaped areas. Provide maintenance of other rights of way and easement areas belonging to the Village. Complete property abatements from work assistance requests.

Roads & Bridges

Provides ongoing preventive maintenance as well as receives work assistance requests with regards to improvements, maintenance and or repairs to rights of way, roads, bridges and sidewalks.

Fleet

Provides repair and maintenance of all Village owned vehicles and equipment.

Building Maintenance

Provides ongoing preventive maintenance as well as receives work assistance with regard to publicly owned buildings.

Electrical

Provides ongoing preventive maintenance as well as receives work assistance requests with regard to public owned buildings, street lights and traffic control devices.

MAJOR OBJECTIVES

Goals

1. Complete major projects identified in strategic plan.
2. Reduce work place time loss injuries and accidents to zero.

Objectives

1. Provide high level of customer service to our internal and external customers.
2. Respond to all work order requests within 48 hours.
3. Complete routine work orders within two (2) weeks.
4. Schedule non-routine work orders to be completed within 60 days.
5. Perform all work to acceptable trade standards.
6. Comply with proper safety procedures while performing work.

PERFORMANCE MEASURES	Actual	Projected	Estimated
Fiscal Year	2022/2023	2023/2024	2024/2025
ROW Landscape Maintenance – Number of Medians	84	84	84
ROW Landscape Maintenance – Number of Trees Maintained	4,077	4,077	4,077
Lane Miles of Pavement Maintained	180	180	180
Roadway Lane Miles Resurfaced	0	0	68
Linear Feet of Sidewalk Maintained	620,000	620,000	620,000
Bridge Maintenance Completed	16	12	12
Number of Traffic Control Signs Maintained	1,429	1,429	1,449
Number of Street Name Signs Maintained	694	694	694
Number of Vehicles Maintained	58	58	58
Number of Fleet Works Orders Completed	339	266	375
Public Buildings Maintained	10	10	10
Number of Buildings Provided Custodial Service	5	3*	3*
Building Area (Sq. Ft.) Provided Custodial Service	52,108	26,807*	26,807*
Number of Street Lights Maintained	1,391	1,391	1,395
Number of Site & Building Light Fixtures Maintained	2,087	2,087	2,087
Strategic Plan Initiatives MA,MIP,MP,PA			
<i>Management Agenda (MA)</i>		7	11
<i>Management In Progress (MIP)</i>		16	6
<i>Major Projects (MP)</i>		45	66
<i>Policy Agenda (PA)</i>		0	7

* - Number of buildings & building sq. ft. reduced because we are contracting custodial services for Village Hall. Cypress Hall (Old Village Meeting Hall) is being repurposed and will be cleaned by Parks & Recreation.

NUMBER OF PERSONNEL

2022/2023: 24.25 F/T

2023/2024: 24.25 F/T

2024/2025: 20.25 F/T

MAJOR BUDGET SERVICE LEVEL CHANGES

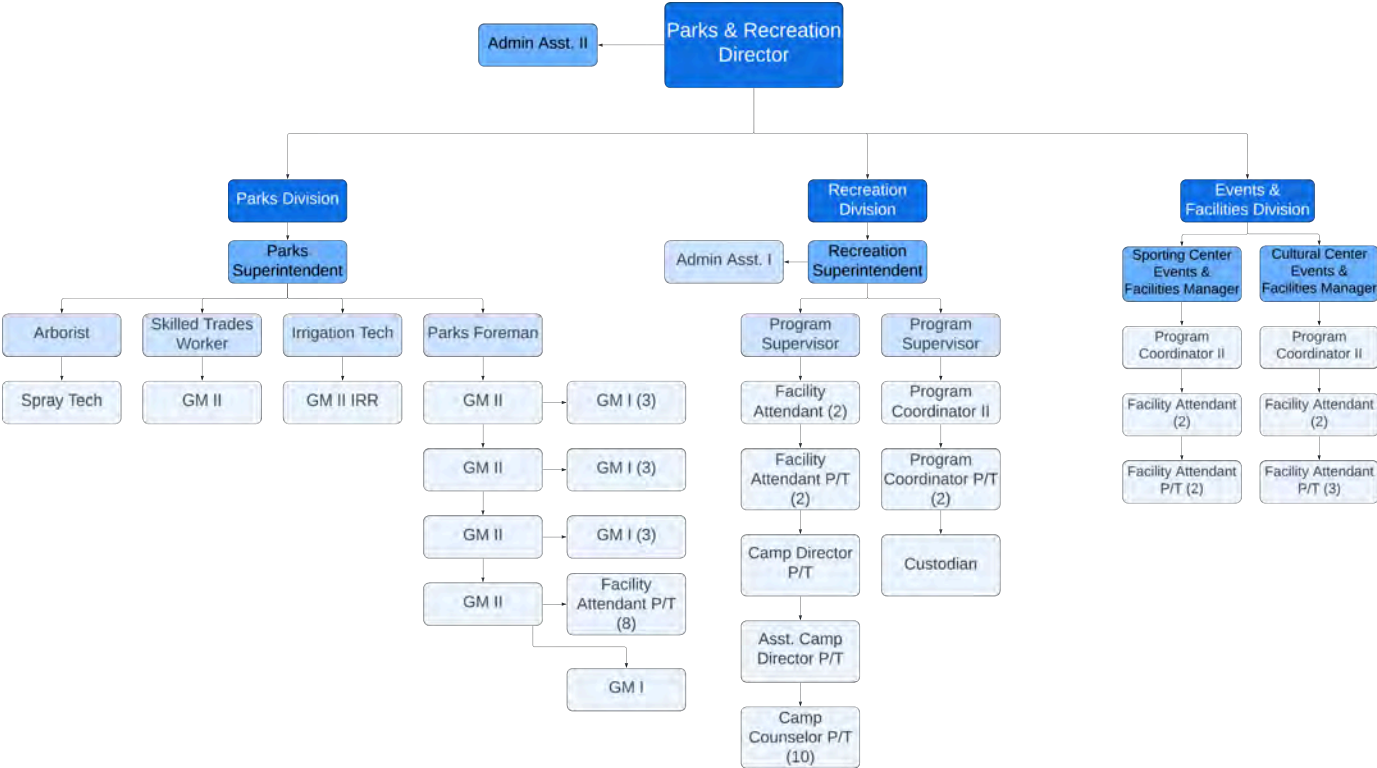
None

ACCOUNT SUMMARY

Public Works Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$1,292,585	\$1,144,603	\$1,194,426
Life And Health Insurance / Life And Health Insuran	\$450,544	\$315,303	\$356,872
Retirement Contributions / Retirement Contributions	\$204,182	\$186,972	\$192,810
Executive Salaries / Executive Salaries	\$97,731	\$98,136	\$101,152
Fica Taxes / Fica Taxes	\$86,969	\$76,598	\$81,228
Overtime / Overtime	\$20,000	\$18,500	\$20,000
Fica Taxes / Medicare	\$20,340	\$18,267	\$18,997
Special Pay / On-Call Pay	\$13,750	\$13,400	\$13,750
Conversion of Sick Leave	\$6,685	\$3,589	\$8,826
PERSONNEL SERVICES TOTAL	\$2,192,786	\$1,875,368	\$1,988,061
Other Charges and Services			
Repair & Maint. Services / Maintenance Contracts	\$550,000	\$636,322	\$728,840
Repair & Maint. Services / R/M - Building	\$85,000	\$107,680	\$97,500
Repairs & Maintenance / R/M - Grounds	\$77,500	\$27,199	\$77,500
Repairs & Maintenance / R/M-Street/Traffic Lights	\$60,000	\$56,791	\$60,000
Repair & Maint. Services / R/M - Equipment	\$28,500	\$29,133	\$28,500
Repairs & Maintenance / R/M - Vehicles	\$18,000	\$17,501	\$18,000
Repair & Maint. Services / Roads & Bridges	\$10,000	\$6,246	\$10,000
Rentals And Leases / Equipment	\$6,170	\$6,362	\$6,170
Repair & Maint. Services / Sidewalks	\$7,000	\$4,516	\$5,000
Other Current Charges / Other Current Charges	\$1,500	\$3,980	\$3,250
Communications Services / Cell Phone Allowance	\$1,781	\$1,571	\$4,997
Travel And Per Diem / Travel And Per Diem	\$3,350	\$24	\$4,850
Other Current Charges / Licenses And Fees	\$2,000	\$2,080	\$3,115
Utility Services / Trash Disposal	\$1,000	\$1,890	\$2,000
Other Current Charges / Legal Ads-Advertising	\$1,000	\$1,740	\$1,000
Promotional Activities / Promotional Activities	\$750	\$542	\$0
OTHER CHARGES AND SERVICES TOTAL	\$853,551	\$903,577	\$1,050,722
Operating Supplies			
Operating Supplies / Fuel & Lubricants	\$46,717	\$53,542	\$58,500
Operating Supplies / Chemicals/Fertilizer/Mulch	\$44,000	\$38,222	\$43,000
Operating Supplies / Furn/Equip.<\$5000	\$35,900	\$29,808	\$24,000
Road Material & Supplies / Repairs-Roads/Bridges	\$7,500	\$16,355	\$12,500
Operating Supplies / Janitorial Supplies	\$12,500	\$10,500	\$12,500
Operating Supplies / General Operating Supp.	\$8,000	\$7,224	\$8,000
Operating Supplies / Uniforms/Maintenance	\$7,500	\$8,004	\$7,500
Road Material & Supplies / Other Road Materials	\$7,500	\$3,360	\$5,000
Operating Supplies / Clothing Allowance	\$3,750	\$3,101	\$4,800
Office Supplies / Office Supplies	\$1,200	\$684	\$1,200
OPERATING SUPPLIES TOTAL	\$174,567	\$170,800	\$177,000
Contractual Services			
Other Contractual Service / Other Contractual Svs	\$0	\$57,620	\$62,859
Professional Services / Other Services	\$5,000	\$0	\$5,000
CONTRACTUAL SERVICES TOTAL	\$5,000	\$57,620	\$67,859
Departmental Capital Outlay			
Machinery And Equipment / Machinery And Equipment	\$15,000	\$0	\$15,000
Improv. Other Than Bldgs / Improv. Other Than Bldgs	\$0	\$0	\$8,000
Buildings / Buildings	\$8,000	\$0	\$0
DEPARTMENTAL CAPITAL OUTLAY TOTAL	\$23,000	\$0	\$23,000
Other Operating Expenses			
Books,Publ,Subs & Members / Education Class/Seminar	\$3,600	\$2,695	\$5,452
Books,Publ,Subs & Members / Tuition Reimbursement	\$1,120	\$800	\$1,020
Books,Publ,Subs & Members / Subscriptions/Membershi	\$1,300	\$490	\$255
OTHER OPERATING EXPENSES TOTAL	\$6,020	\$3,985	\$6,727
TOTAL	\$3,254,924	\$3,011,350	\$3,313,369

PARKS & RECREATION



CATEGORY RECAP

Parks & Recreation Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$4,085,262	\$3,713,484	\$4,202,698
Contractual Services	\$1,053,098	\$1,128,900	\$1,476,400
Operating Supplies	\$572,330	\$552,250	\$579,466
Other Charges and Services	\$419,536	\$382,046	\$404,461
Departmental Capital Outlay	\$41,000	\$33,000	\$51,000
Other Operating Expenses	\$22,700	\$23,000	\$24,200
TOTAL	\$6,193,926	\$5,832,680	\$6,738,225

OPERATING RECAP

Parks & Recreation Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Parks Division	\$2,917,373	\$2,705,195	\$3,324,029
Recreation Division	\$1,739,029	\$1,682,699	\$1,828,981
Cultural Center	\$1,537,524	\$1,444,786	\$1,585,215
TOTAL	\$6,193,926	\$5,832,680	\$6,738,225

Our Mission

The Royal Palm Beach Parks and Recreation Department, through a coordinated effort, seeks to enrich the quality of life of the Citizens we serve by providing safe and accessible recreational facilities and a diversified program of recreational activities for all Citizens in an effective, efficient, equitable and responsive manner.

Our Vision

1. Generating Community Engagement through parks, recreation, cultural and community events.
2. Connecting our Community through quality parks and open space

PARKS DIVISION

CATEGORY RECAP

Parks Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$2,070,763	\$1,819,145	\$2,114,332
Contractual Services	\$245,548	\$336,500	\$602,500
Other Charges and Services	\$328,396	\$298,450	\$313,331
Operating Supplies	\$245,466	\$223,600	\$256,166
Departmental Capital Outlay	\$25,000	\$25,000	\$35,000
Other Operating Expenses	\$2,200	\$2,500	\$2,700
TOTAL	\$2,917,373	\$2,705,195	\$3,324,029

OPERATING RECAP

Parks Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Parks Division	\$2,917,373	\$2,705,195	\$3,324,029
TOTAL	\$2,917,373	\$2,705,195	\$3,324,029

MAJOR OBJECTIVES

Goals:

To develop, operate and maintain park facilities that enrich the quality of life for residents and visitors alike.

Objectives

1. Continue setting GPS co-ordinates for all park structures, equipment & fixtures.
2. Aggressively pursue public and private grants and donations.
3. Maintain Park facilities at a level consistent with the uses and desires of ever changing and growing community.
4. Seek training opportunities for the development of staff.
5. Seek Grant/Funding for artificial turf installation for athletic fields
6. Review all parks sites to develop a playground, shelter and bathroom Replacement Schedule

PERFORMANCE MEASURES	Actual	Projected	Estimated
Fiscal Year	2022/2023	2023/2024	2024/2025
No. of Parks	24	25	25
Park Acreage	397	326	326
Athletic Fields Maintained	23	19	19
Hard Courts Maintained	40	46	46
Play Grounds Areas Maintained	16	17	17
Buildings Maintained	24	25	25
Pavilions Maintained	56	60	60
Fishing Docks Maintained	15	16	16
Strategic Plan Initiatives MA,MIP,MP,PA			
<i>Management Agenda (MA)</i>		3	3
<i>Management In Progress (MIP)</i>		14	14
<i>Major Projects (MP)</i>		6	6
<i>Policy Agenda (PA)</i>		14	14

NUMBER OF PERSONNEL

2022/2023: 23 F/T, 8 P/T

2023/2024: 23 F/T, 8 P/T

2024/2025: 22 F/T, 8 P/T

MAJOR BUDGET SERVICE LEVEL CHANGE

Delete: (1) General Maintenance Worker I
Returned Seminole Palms Park to Palm Beach County

ACCOUNT SUMMARY

Parks Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$1,305,414	\$1,172,442	\$1,341,844
Life And Health Insurance / Life And Health Insuran	\$446,697	\$348,953	\$433,130
Retirement Contributions / Retirement Contributions	\$185,866	\$172,410	\$192,284
Fica Taxes / Fica Taxes	\$81,458	\$71,479	\$84,106
Overtime / Overtime	\$26,000	\$35,000	\$35,000
Fica Taxes / Medicare	\$19,051	\$16,716	\$19,670
Conversion of Sick Leave	\$6,277	\$2,145	\$8,298
PERSONNEL SERVICES TOTAL	\$2,070,763	\$1,819,145	\$2,114,332
Contractual Services			
Other Contractual Service / Other Contractual Svs	\$245,548	\$336,500	\$602,500
CONTRACTUAL SERVICES TOTAL	\$245,548	\$336,500	\$602,500
Other Charges and Services			
Repairs & Maintenance / R/M - Grounds	\$205,000	\$175,000	\$180,000
Repair & Maint. Services / R/M - Equipment	\$50,000	\$48,000	\$50,000
Repair & Maint. Services / R/M - Building	\$40,000	\$36,000	\$40,000
Repairs & Maintenance / R/M - Vehicles	\$20,000	\$25,000	\$25,000
Rentals And Leases / Equipment	\$5,000	\$4,650	\$5,000
Promotional Activities / Promotional Activities	\$3,500	\$4,800	\$5,000
Communications Services / Cell Phone Allowance	\$1,696	\$1,700	\$5,131
Rentals And Leases / Other Rentals/Leases	\$2,500	\$2,600	\$2,500
Other Current Charges / Legal Ads-Advertising	\$500	\$500	\$500
Travel And Per Diem / Travel And Per Diem	\$200	\$200	\$200
OTHER CHARGES AND SERVICES TOTAL	\$328,396	\$298,450	\$313,331
Operating Supplies			
Operating Supplies / Fuel & Lubricants	\$82,466	\$64,600	\$82,466
Operating Supplies / Chemicals/Fertilizer/Mulch	\$55,000	\$55,000	\$65,000
Operating Supplies / Furn/Equip.<\$5000	\$35,000	\$30,000	\$30,000
Operating Supplies / Janitorial Supplies	\$20,000	\$30,000	\$30,000
Operating Supplies / General Operating Supp.	\$25,000	\$20,000	\$20,000
Operating Supplies / Uniforms/Maintenance	\$10,000	\$14,500	\$13,700
Operating Supplies / Clothing Allowance	\$5,000	\$4,000	\$9,000
Operating Supplies / Traffic Signs And Posts	\$2,500	\$4,500	\$5,000
Operating Supplies / Hurricane Expenditures	\$10,000	\$0	\$0
Office Supplies / Office Supplies	\$500	\$1,000	\$1,000
OPERATING SUPPLIES TOTAL	\$245,466	\$223,600	\$256,166
Departmental Capital Outlay			
Machinery And Equipment / Machinery And Equipment	\$20,000	\$20,000	\$35,000
Improv. Other Than Bldgs / Bob Marcello Park	\$5,000	\$5,000	\$0
DEPARTMENTAL CAPITAL OUTLAY TOTAL	\$25,000	\$25,000	\$35,000
Other Operating Expenses			
Books,Publ.Subs & Members / Education Class/Seminar	\$1,000	\$1,300	\$1,500
Books,Publ.Subs & Members / Subscriptions/Membershi	\$1,200	\$1,200	\$1,200
OTHER OPERATING EXPENSES TOTAL	\$2,200	\$2,500	\$2,700
TOTAL	\$2,917,373	\$2,705,195	\$3,324,029

RECREATION DIVISION

CATEGORY RECAP

Recreation Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$1,338,671	\$1,262,099	\$1,335,227
Contractual Services	\$255,000	\$255,000	\$309,500
Operating Supplies	\$112,714	\$131,000	\$139,400
Other Charges and Services	\$28,644	\$30,600	\$32,854
Other Operating Expenses	\$4,000	\$4,000	\$4,000
Departmental Capital Outlay	\$0	\$0	\$8,000
TOTAL	\$1,739,029	\$1,682,699	\$1,828,981

OPERATING RECAP

Recreation Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Recreation Division	\$1,739,029	\$1,682,699	\$1,828,981
TOTAL	\$1,739,029	\$1,682,699	\$1,828,981

DEPARTMENT DESCRIPTION

With cooperation and input from our Residents, the Recreation Division provides recreational, educational and fitness programs designed to meet the needs and interests of our Citizens of all ages.

MAJOR OBJECTIVES

Goal

Provide recreation in an effective, efficient and logical manner.

Recreation Programs: Adult Flag Football, Youth Flag Football, Adult Basketball, Youth Basketball, Youth Volleyball, Pickleball, Yoga, Fitness Membership, Karate, Youth Dance, Vivian Taylor (Art, Music, Theatre), Summer Camp, Sports Academies, Youth Dance, Mayor’s Benefit Golf Tournament, Weekly Senior Programs (Silver Sneakers, Chair Yoga, Tai Chi, Monday Dance Party) and Young At Heart (Trips, Breakfast Meetings and Monthly Luncheon)

Objectives

1. Re-establish recreation programs and services for all ages after the pandemic.
2. Secure a Primary Provider / Independent Contractor for youth Basketball.
3. Establish a tutoring program
4. Expansion/Remodeling of Recreation Center

PERFORMANCE MEASURES	Actual	Estimated	Projected
Fiscal Year	2022/2023	2023/2024	2024/2025
No. of Recreational Programs Provided	24	24	25
No. of Participants	2,000	2,500	2,500
No. Senior Programs	20	20	20
No. of Participants	2,000	2,200	2,200

NUMBER OF PERSONNEL

2022/2023: 11 F/T, 16 P/T

2023/2024: 10 F/T, 16 P/T

2024/2025: 10 F/T, 16 P/T

MAJOR BUDGET SERVICE LEVEL CHANGES

Note: Impact of Expansion/Remodeling of Recreation Center

ACCOUNT SUMMARY

Recreation Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$644,913	\$630,563	\$638,904
Life And Health Insurance / Life And Health Insuran	\$218,850	\$199,233	\$239,980
Executive Salaries / Executive Salaries	\$158,106	\$135,439	\$136,806
Retirement Contributions / Retirement Contributions	\$142,776	\$133,654	\$135,186
Other Salaries And Wages / Other Salaries And Wages	\$91,291	\$91,291	\$104,541
Fica Taxes / Fica Taxes	\$55,819	\$51,989	\$55,014
Fica Taxes / Medicare	\$13,055	\$12,162	\$12,867
Overtime / Overtime	\$10,000	\$7,000	\$7,000
Conversion of Sick Leave	\$3,861	\$768	\$4,929
PERSONNEL SERVICES TOTAL	\$1,338,671	\$1,262,099	\$1,335,227
Contractual Services			
Other Contractual Service / Contract Labor-Seniors	\$142,000	\$142,000	\$178,500
Other Contractual Service / Contract Labor-Camp Prg	\$47,000	\$47,000	\$47,000
Other Contractual Service / Other Contractual Svs	\$26,000	\$25,000	\$37,000
Other Contractual Service / Contract Labor-Athletic	\$26,000	\$27,000	\$30,500
Other Contractual Service / Contract Labor-Arts&Cra	\$14,000	\$14,000	\$16,500
CONTRACTUAL SERVICES TOTAL	\$255,000	\$255,000	\$309,500
Operating Supplies			
Operating Supplies / Camp Programs	\$31,000	\$31,000	\$33,000
Operating Supplies / Athletic Programs	\$27,500	\$26,000	\$29,500
Operating Supplies / Seniors Program	\$20,000	\$30,000	\$30,000
Operating Supplies / Janitorial Supplies	\$12,000	\$20,000	\$20,000
Operating Supplies / General Operating Supp.	\$6,500	\$10,000	\$11,000
Office Supplies / Office Supplies	\$5,000	\$5,000	\$5,000
Operating Supplies / Furn/Equip.<\$5000	\$4,000	\$4,000	\$4,000
Operating Supplies / Clothing Allowance	\$1,200	\$2,300	\$3,100
Operating Supplies / Fuel & Lubricants	\$1,014	\$1,600	\$1,700
Operating Supplies / Arts & Crafts Programs	\$1,000	\$1,000	\$2,000
Operating Supplies / Uniforms/Maintenance	\$3,500	\$100	\$100
OPERATING SUPPLIES TOTAL	\$112,714	\$131,000	\$139,400
Other Charges and Services			
Repair & Maint. Services / R/M - Equipment	\$5,000	\$7,000	\$8,000
Rentals And Leases / Equipment	\$6,000	\$6,000	\$7,000
Repair & Maint. Services / R/M - Building	\$6,500	\$6,000	\$6,000
Communications Services / Cell Phone Allowance	\$2,544	\$3,500	\$3,754
Rentals And Leases / Other Rentals/Leases	\$3,000	\$3,000	\$3,000
Travel And Per Diem / Travel And Per Diem	\$3,000	\$3,000	\$3,000
Repairs & Maintenance / R/M - Vehicles	\$2,500	\$2,000	\$2,000
Other Current Charges / Legal Ads-Advertising	\$100	\$100	\$100
OTHER CHARGES AND SERVICES TOTAL	\$28,644	\$30,600	\$32,854
Other Operating Expenses			
Books,Publ,Subs & Members / Education Class/Seminar	\$2,500	\$2,500	\$2,500
Books,Publ,Subs & Members / Subscriptions/Membershi	\$1,500	\$1,500	\$1,500
OTHER OPERATING EXPENSES TOTAL	\$4,000	\$4,000	\$4,000
Departmental Capital Outlay			
Machinery And Equipment / Machinery And Equipment	\$0	\$0	\$8,000
DEPARTMENTAL CAPITAL OUTLAY TOTAL	\$0	\$0	\$8,000
TOTAL	\$1,739,029	\$1,682,699	\$1,828,981

CULTURAL EVENTS AND FACILITIES DIVISION

CATEGORY RECAP

Cultural Center Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$675,828	\$632,240	\$753,139
Contractual Services	\$552,550	\$537,400	\$564,400
Operating Supplies	\$214,150	\$197,650	\$183,900
Other Charges and Services	\$62,496	\$52,996	\$58,276
Other Operating Expenses	\$16,500	\$16,500	\$17,500
Departmental Capital Outlay	\$16,000	\$8,000	\$8,000
TOTAL	\$1,537,524	\$1,444,786	\$1,585,215

OPERATING RECAP

Cultural Center Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Cultural Center	\$1,537,524	\$1,444,786	\$1,585,215
TOTAL	\$1,537,524	\$1,444,786	\$1,585,215

DEPARTMENT DESCRIPTION

Conducts diverse programs and services that promote citizen involvement and a strong sense of community while striving to increase the social and cultural well-being of our residents and visitors.

MAJOR OBJECTIVES

GOAL

Generate Community Engagement through events and providing quality facilities.

Star Spangle Celebration-July 4th, Veterans Day, Rock “n” Fall Fest, Winter Fest, Seafood Fest, Memorial Day, Green Market & Bazaar (28), West Fest, Concert Series (24), Movie Nights (2), Father Daughter Dance, College Expo, Senior Expo, Jewelry Showcase, Shakespeare in the Park, Bridal Show, Community Band Concerts, Bike Rodeo, Kid’s Yard Sale, Community Yard Sale, Cultural Diversity Day, MLK Day, July Parks and Recreation Month.

OBJECTIVES

1. Establish the Cultural Center and Sporting Center as premier rental facilities.
2. Establish the Cultural Center as a premier Business/Convention rental facility.
3. Enhance annual community events.
4. Create quality programming in Commons Park.
5. Create art in Public Places
6. Open Cypress Hall rental facility

PERFORMANCE MEASURES	Actual	Estimated	Projected
Fiscal Year	2022/2023	2023/2024	2024/2025
No. of Community Events Conducted	93	100	115
Sporting Center Rentals	\$130,000	\$130,000	\$140,000
Cultural Center Rentals	\$395,000	\$395,000	\$415,000
Park facilities	\$120,000	\$120,000	\$125,000

NUMBER OF PERSONNEL

2022/2023: 9 F/T , 4 P/T

2023/2024: 8 F/T , 4 P/T

2024/2025: 8 F/T , 5 P/T

MAJOR BUDGET SERVICE LEVEL CHANGES

Add new rental facility: Cypress Hall

ACCOUNT SUMMARY

Cultural Center Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$462,158	\$416,033	\$502,933
Life And Health Insurance / Life And Health Insuran	\$102,578	\$114,032	\$127,619
Retirement Contributions / Retirement Contributions	\$63,017	\$58,242	\$68,932
Fica Taxes / Fica Taxes	\$29,057	\$25,545	\$31,488
Overtime / Overtime	\$10,000	\$12,000	\$12,000
Fica Taxes / Medicare	\$6,796	\$5,974	\$7,365
Conversion of Sick Leave	\$2,222	\$414	\$2,802
PERSONNEL SERVICES TOTAL	\$675,828	\$632,240	\$753,139
Contractual Services			
Other Contractual Service / Other Contractual Svs	\$552,550	\$537,400	\$564,400
CONTRACTUAL SERVICES TOTAL	\$552,550	\$537,400	\$564,400
Operating Supplies			
Operating Supplies / Special Events	\$167,500	\$151,500	\$122,500
Operating Supplies / Janitorial Supplies	\$25,000	\$25,000	\$36,000
Operating Supplies / Furn/Equip.<\$5000	\$11,500	\$11,500	\$11,500
Operating Supplies / General Operating Supp.	\$3,000	\$3,000	\$3,000
Office Supplies / Office Supplies	\$3,000	\$3,000	\$3,000
Operating Supplies / Uniforms/Maintenance	\$3,000	\$1,500	\$3,400
Operating Supplies / Clothing Allowance	\$1,150	\$2,150	\$4,500
OPERATING SUPPLIES TOTAL	\$214,150	\$197,650	\$183,900
Other Charges and Services			
Repair & Maint. Services / R/M - Building	\$26,000	\$23,000	\$27,000
Rentals And Leases / Other Rentals/Leases	\$13,000	\$13,000	\$13,000
Promotional Activities / Promotional Activities	\$8,000	\$6,000	\$6,000
Other Current Charges / Legal Ads-Advertising	\$8,000	\$4,000	\$4,000
Printing And Binding / Contract Printing	\$3,500	\$3,000	\$3,500
Repair & Maint. Services / R/M - Equipment	\$2,000	\$2,000	\$2,000
Communications Services / Cell Phone Allowance	\$1,696	\$1,696	\$2,476
Travel And Per Diem / Travel And Per Diem	\$300	\$300	\$300
OTHER CHARGES AND SERVICES TOTAL	\$62,496	\$52,996	\$58,276
Other Operating Expenses			
Books,Publ,Subs & Members / Subscriptions/Membershi	\$16,000	\$16,000	\$16,000
Books,Publ,Subs & Members / Education Class/Seminar	\$500	\$500	\$1,500
OTHER OPERATING EXPENSES TOTAL	\$16,500	\$16,500	\$17,500
Departmental Capital Outlay			
Machinery And Equipment / Machinery And Equipment	\$16,000	\$8,000	\$8,000
DEPARTMENTAL CAPITAL OUTLAY TOTAL	\$16,000	\$8,000	\$8,000
TOTAL	\$1,537,524	\$1,444,786	\$1,585,215

GENERAL FUND NON-DEPARTMENTAL

CATEGORY RECAP

Non-Departmental Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$173,422	\$225,453	\$260,000
Contractual Services	\$14,600	\$25,000	\$8,000
Other Charges and Services	\$2,836,885	\$2,396,192	\$2,897,620
Operating Supplies	\$22,000	\$22,885	\$20,300
TOTAL	\$3,046,907	\$2,669,530	\$3,185,920

OPERATING RECAP

Non-Departmental Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Non-Departmental	\$3,046,907	\$2,669,530	\$3,185,920
TOTAL	\$3,046,907	\$2,669,530	\$3,185,920

ACCOUNT SUMMARY

Non-Departmental Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Other Charges and Services			
Utility Services / Electric	\$988,800	\$1,001,780	\$1,005,000
Insurance / Property Insurance	\$1,000,000	\$579,437	\$1,000,000
Insurance / General Liability Ins	\$224,629	\$181,417	\$224,629
Utility Services / Water/Sewer	\$190,000	\$201,638	\$205,000
Communications Services / Communications Services	\$132,000	\$121,900	\$128,500
Utility Services / Trash Disposal	\$64,340	\$74,910	\$77,700
Insurance / Other Insurance	\$72,000	\$57,993	\$67,165
Utility Services / Stormwater Fee	\$58,000	\$52,498	\$58,000
Insurance / Vehicle Insurance	\$45,101	\$42,970	\$45,101
Transportation / Postage	\$29,790	\$29,797	\$32,840
Insurance / Claims	\$25,000	\$25,000	\$25,000
Other Current Charges / Other Current Charges	\$5,000	\$24,796	\$26,060
Utility Services / Lp & Natural Gas	\$1,800	\$2,056	\$2,200
Repair & Maint. Services / Maintenance Contracts	\$425	\$0	\$425
OTHER CHARGES AND SERVICES TOTAL	\$2,836,885	\$2,396,192	\$2,897,620
Personnel Services			
Workers' Compensation / Workers' Compensation	\$163,422	\$215,453	\$250,000
Unemployment Compensation / Unemployment Compensati	\$10,000	\$10,000	\$10,000
PERSONNEL SERVICES TOTAL	\$173,422	\$225,453	\$260,000
Operating Supplies			
Operating Supplies / General Operating Supp.	\$18,000	\$19,000	\$20,300
Operating Supplies / Furn/Equip.<\$5000	\$4,000	\$3,885	\$0
OPERATING SUPPLIES TOTAL	\$22,000	\$22,885	\$20,300
Contractual Services			
Professional Services / Other Services	\$14,600	\$25,000	\$8,000
CONTRACTUAL SERVICES TOTAL	\$14,600	\$25,000	\$8,000
TOTAL	\$3,046,907	\$2,669,530	\$3,185,920

STORMWATER UTILITY FUND SUMMARY

BUDGET SUMMARY

Stormwater Utility Fund Revenues

	ACTUALS		FY 2024 PROJECTED ACTUALS		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET		% CHANGE
	FY2022	FY2023	FY2024		FY2024		FY2025		
Current Revenues	\$1,096,258	\$1,131,518	\$1,154,388		\$1,123,500		\$1,368,335	22%	
Appropriated Fund Balance	-	-	\$10,923		\$197,610		\$0	-100%	
Total Revenues	\$1,096,258	\$1,131,518	\$1,165,311		\$1,321,110		\$1,368,335	-	

Stormwater Utility Fund Operating Expenditures

	ACTUALS		FY 2024 PROJECTED ACTUALS		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET		% CHANGE
	FY2022	FY2023	FY2024		FY2024		FY2025		
Operating Expenditures									
Stormwater Mgmt	\$994,041	\$1,047,999	\$1,072,906		\$1,228,836		\$1,356,335	10%	
Non-Departmental	\$10,858	\$11,834	\$11,131		\$11,000		\$12,000	9%	
OPERATING EXPENDITURES TOTAL	\$1,004,899	\$1,059,833	\$1,084,037		\$1,239,836		\$1,368,335	10%	

Stormwater Utility Fund Operating Transfers

	ACTUALS		FY 2024 PROJECTED ACTUALS		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET		% CHANGE
	FY2022	FY2023	FY2024		FY2024		FY2025		
Transfers Out									
Other Financing Uses	\$100,000	\$282,429	\$81,274		\$81,274		\$0	-100%	
TRANSFERS OUT TOTAL	\$100,000	\$282,429	\$81,274		\$81,274		\$0	-100%	
Total Expenditures	\$1,101,717	\$1,344,279	\$1,165,311		\$1,321,110		\$1,368,335	4%	

CATEGORY SUMMARY

Stormwater Utility Fund Budget Summary Revenues

	ACTUALS		FY 2024 PROJECTED ACTUALS		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET	
	FY2022	FY2023	FY2024		FY2024		FY2025	
Revenues								
Permit and Fees	\$1,063,561	\$1,096,636	\$1,119,400		\$1,090,000		\$1,334,147	
Miscellaneous Revenue	\$32,696	\$34,881	\$34,988		\$33,500		\$34,188	
Non-Revenue	-	-	\$10,923		\$197,610		\$0	
REVENUES TOTAL	\$1,096,258	\$1,131,518	\$1,165,311		\$1,321,110		\$1,368,335	

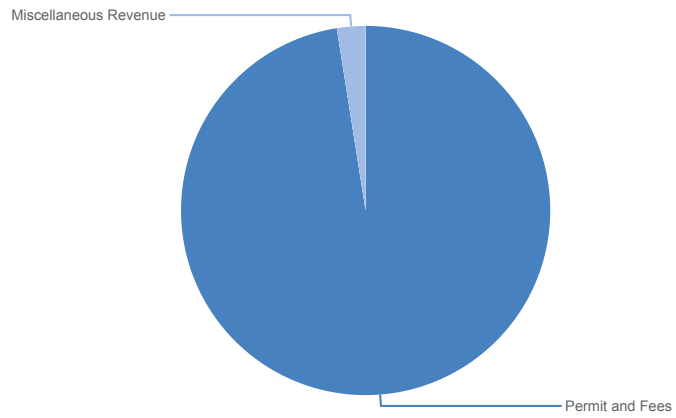
Stormwater Utility Fund Budget Summary Expenses

	ACTUALS		FY 2024 PROJECTED ACTUALS		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET	
	FY2022	FY2023	FY2024		FY2024		FY2025	
Operating Expenditures								
Personnel Services	\$561,473	\$573,182	\$557,893		\$615,283		\$599,127	
Contractual Services	-	\$6,345	\$11,357		\$8,500		\$12,500	
Other Charges and Services	\$344,471	\$417,458	\$334,710		\$540,967		\$511,042	
Operating Supplies	\$98,580	\$59,908	\$176,977		\$71,706		\$242,486	
Other Operating Expenses	\$375	\$2,940	\$3,100		\$3,380		\$3,180	
OPERATING EXPENDITURES TOTAL	\$1,004,899	\$1,059,833	\$1,084,037		\$1,239,836		\$1,368,335	

Stormwater Utility Fund Budget Summary Transfers

	ACTUALS		FY 2024 PROJECTED ACTUALS		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET		% CHANGE
	FY2022	FY2023	FY2024		FY2024		FY2025		
Transfers Out									
Other Financing Uses	\$100,000	\$282,429	\$81,274		\$81,274		\$0		-100%
TRANSFERS OUT TOTAL	\$100,000	\$282,429	\$81,274		\$81,274		\$0		-100%
Total Expenditures	\$1,101,717	\$1,344,279	\$1,165,311		\$1,321,110		\$1,368,335		4%

REVENUE BY CATEGORY



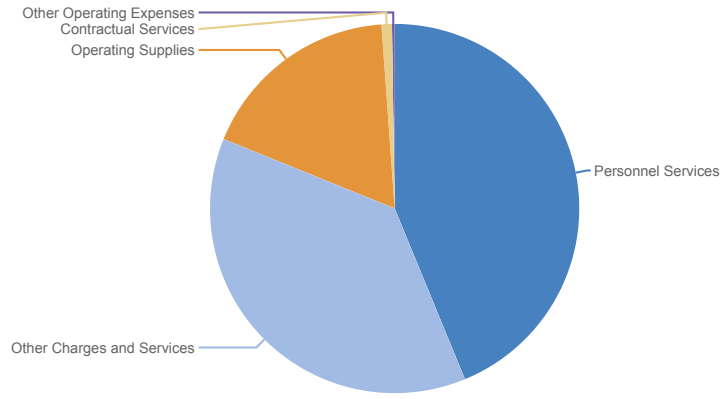
\$1,368,335.00

Level 1 (Re) from FY2025

Stormwater Utility Fund Revenues by Category

Level 1 (Re)	FY2025
Amount	
Permit and Fees	\$1,334,147
Miscellaneous Revenue	\$34,188
AMOUNT	\$1,368,335

EXPENDITURE BY CATEGORY



\$1,368,335.00
Object Type (Ex) from FY2025

Stormwater Utility Fund Expenditures by Category

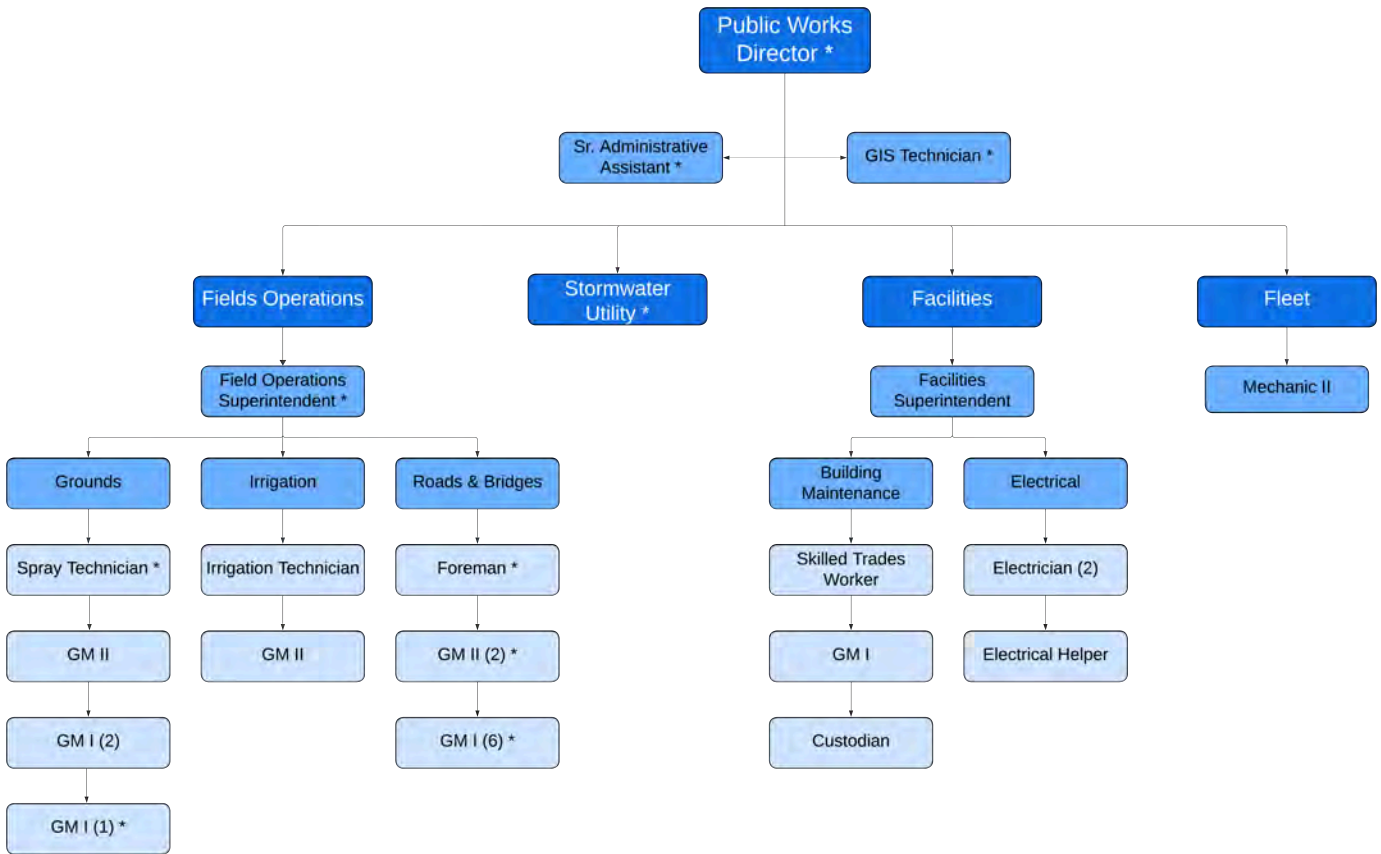
Object Type (Ex)	FY2025
Amount	
Personnel Services	\$599,127
Other Charges and Services	\$511,042
Operating Supplies	\$242,486
Contractual Services	\$12,500
Other Operating Expenses	\$3,180
AMOUNT	\$1,368,335

STORMWATER UTILITY FUND REVENUES

Stormwater Utility Fund Revenue Projections

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues					
Permit and Fees					
Other Permits & Fees / Other Permits, Fees&Asses	\$1,063,561	\$1,096,636	\$1,119,400	\$1,090,000	\$1,334,147
PERMIT AND FEES TOTAL	\$1,063,561	\$1,096,636	\$1,119,400	\$1,090,000	\$1,334,147
Miscellaneous Revenue					
Interest Earnings / Interest/Operating Acct.	\$596	\$2,781	\$2,988	\$1,500	\$2,188
Other Miscellaneous Rev. / Other Miscellaneous Rev.	\$32,100	\$32,100	\$32,000	\$32,000	\$32,000
MISCELLANEOUS REVENUE TOTAL	\$32,696	\$34,881	\$34,988	\$33,500	\$34,188
Non-Revenue					
Other Non-Revenues / Carryover/Fund Balance	-	-	\$10,923	\$197,610	-
NON-REVENUE TOTAL	-	-	\$10,923	\$197,610	-
REVENUES TOTAL	\$1,096,258	\$1,131,518	\$1,165,311	\$1,321,110	\$1,368,335

STORMWATER OPERATIONS



*7.25 full time equivalent employees split between Stormwater Utility and Public Works

CATEGORY RECAP

Stormwater Operations Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services	\$615,283	\$557,893	\$599,127
Other Charges and Services	\$529,967	\$323,579	\$499,042
Operating Supplies	\$71,706	\$176,977	\$242,486
Contractual Services	\$8,500	\$11,357	\$12,500
Other Operating Expenses	\$3,380	\$3,100	\$3,180
TOTAL	\$1,228,836	\$1,072,906	\$1,356,335

OPERATING RECAP

Stormwater Operations Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Stormwater	\$1,228,836	\$1,072,906	\$1,356,335
TOTAL	\$1,228,836	\$1,072,906	\$1,356,335

DEPARTMENT DESCRIPTION

Administration

Provides planning, supervision and coordination of Public Work's services which interact with all other departments of the Village.

Stormwater

Provides preventive maintenance, repair and installation as well as receives work order requests with regards to canals and drainage systems. Identifies and complies with NPDES and other environmental rules associated with storm water management within the Village limits.

MAJOR OBJECTIVES

Goals

1. Develop work plan for the assessment and dredging of canal system and develop long term capital improvement program to address needs.
2. Reduce work place time loss injuries and accidents to zero.

Objectives

1. Provide high level of customer service to our internal and external customers.
2. Respond to all work order requests within 48 hours.
3. Complete routine work orders within two (2) weeks.
4. Schedule non-routine work orders to be completed within 60 days.
5. Perform all work to acceptable trade standards.
6. Comply with proper safety procedures while performing work.

PERFORMANCE MEASURES	Actual	Projected	Estimated
Fiscal Year	2022/2023	2023/2024	2024/2025
Storm Structures Maintained (1,543 Total in System)	428	303	202
Storm Pipe Maintained (71.4 miles in System)	10	21.2	15.4
Miles of Canal Maintained	19.8	18.5	19.8

NUMBER OF PERSONNEL

2022/2023: 6.75 F/T

2023/2024: 7.25 F/T

2024/2025: 7.25 F/T

MAJOR BUDGET SERVICE LEVEL CHANGES

None

ACCOUNT SUMMARY

Stormwater Operations Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$316,297	\$293,611	\$311,393
Life And Health Insurance / Life And Health Insuran	\$119,798	\$88,978	\$101,637
Executive Salaries / Executive Salaries	\$76,789	\$77,107	\$79,476
Retirement Contributions / Retirement Contributions	\$65,077	\$62,508	\$65,406
Fica Taxes / Fica Taxes	\$24,664	\$21,333	\$24,559
Fica Taxes / Medicare	\$5,768	\$5,266	\$5,744
Overtime / Overtime	\$5,000	\$5,240	\$5,000
Special Pay / On-Call Pay	\$0	\$3,466	\$3,500
Conversion of Sick Leave	\$1,890	\$384	\$2,412
PERSONNEL SERVICES TOTAL	\$615,283	\$557,893	\$599,127
Other Charges and Services			
Repair & Maint. Services / Maintenance Contracts	\$486,000	\$286,255	\$455,105
Repair & Maint. Services / R/M - Equipment	\$25,000	\$21,547	\$25,000
Repairs & Maintenance / R/M - Vehicles	\$7,500	\$7,849	\$7,500
Rentals And Leases / Equipment	\$6,569	\$3,375	\$5,000
Travel And Per Diem / Travel And Per Diem	\$1,500	\$1,651	\$1,651
Other Current Charges / Other Current Charges	\$300	\$962	\$2,250
Communications Services / Cell Phone Allowance	\$848	\$848	\$1,536
Promotional Activities / Promotional Activities	\$1,250	\$792	\$0
Other Current Charges / Legal Ads-Advertising	\$500	\$300	\$500
Other Current Charges / Licenses And Fees	\$250	\$0	\$250
Repairs & Maintenance / R/M - Grounds	\$250	\$0	\$250
OTHER CHARGES AND SERVICES TOTAL	\$529,967	\$323,579	\$499,042
Operating Supplies			
Road Material & Supplies / Repairs - Drainage	\$25,000	\$125,832	\$187,866
Operating Supplies / Fuel & Lubricants	\$34,156	\$37,300	\$41,220
Operating Supplies / Uniforms/Maintenance	\$4,000	\$4,622	\$4,000
Operating Supplies / Furn/Equip.<\$5000	\$3,500	\$5,289	\$3,500
Operating Supplies / General Operating Supp.	\$1,500	\$1,945	\$2,000
Road Material & Supplies / Other Road Materials	\$2,000	\$860	\$2,000
Operating Supplies / Clothing Allowance	\$1,050	\$749	\$1,400
Office Supplies / Office Supplies	\$500	\$380	\$500
OPERATING SUPPLIES TOTAL	\$71,706	\$176,977	\$242,486
Contractual Services			
Professional Services / Other Services	\$8,500	\$11,357	\$12,500
CONTRACTUAL SERVICES TOTAL	\$8,500	\$11,357	\$12,500
Other Operating Expenses			
Books,Publ,Subs & Members / Education Class/Seminar	\$1,700	\$1,500	\$1,500
Books,Publ,Subs & Members / Tuition Reimbursement	\$880	\$800	\$880
Books,Publ,Subs & Members / Subscriptions/Membershi	\$800	\$800	\$800
OTHER OPERATING EXPENSES TOTAL	\$3,380	\$3,100	\$3,180
TOTAL	\$1,228,836	\$1,072,906	\$1,356,335

Stormwater Operations Transfers

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Enterprise Fund Type / Capital Improve Fund #408	\$81,274	\$81,274	\$0
TOTAL	\$81,274	\$81,274	\$0

STORMWATER UTILITY NON-DEPARTMENTAL

CATEGORY RECAP

Stormwater Utility Non-Departmental Category Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Other Charges and Services	\$11,000	\$11,131	\$12,000
TOTAL	\$11,000	\$11,131	\$12,000

OPERATING RECAP

Stormwater Utility Non-Departmental Operating Recap

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Non-Departmental	\$11,000	\$11,131	\$12,000
TOTAL	\$11,000	\$11,131	\$12,000

ACCOUNT SUMMARY

Stormwater Utility Non-Departmental Account Summary

	FY 2024 Adopted Budget	FY 2024 Projected Actuals	FY 2025 Adopted Budget
Other Charges and Services			
Utility Services / Stormwater Fee	\$11,000	\$11,131	\$12,000
OTHER CHARGES AND SERVICES TOTAL	\$11,000	\$11,131	\$12,000
TOTAL	\$11,000	\$11,131	\$12,000

CAPITAL IMPROVEMENT BUDGET SUMMARY

Capital Improvement Funds Revenues

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
Recreation Facility Fund	\$1,002,253	\$552,253	\$800,131	\$777,098
Community Beautification	\$11,291	\$93,372	\$69,758	\$367,237
American Rescue Plan Fund	\$254,723	\$4,753,273	\$3,415,000	\$8,416,908
Impact Fee Cap Project	\$396,207	\$4,967,669	\$1,250,051	\$2,800,235
Local Discre Sales Surtax	\$4,135,777	\$3,883,081	\$15,706,238	\$1,799,999
Capital Improvements Fund	\$1,538,001	\$2,522,888	\$3,099,378	\$14,938,690
Stormwater Capital Improv	\$100,677	\$853,461	\$281,476	\$6,402,870
TOTAL	\$7,438,930	\$17,625,995	\$24,622,032	\$35,503,037

Capital Improvement Funds Expenditures

	ACTUALS		FY 2024 PROJECTED ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
Expenses					
Village Council	\$9,950	–	–	–	–
Village Manager	\$15,636	–	–	–	–
Finance Department	\$12,793	\$75,000	\$0	–	\$0
Information Systems	\$114,050	\$222,058	\$177,338	\$196,750	\$1,100,250
Community Development Department	\$21,183	\$27,964	\$54,769	–	\$0
Stormwater Mgmt	–	–	\$200,179	–	\$5,997,108
Engineering Department	\$6,196,785	\$7,197,787	\$3,025,866	\$1,215,000	\$640,000
Public Works	\$513,862	\$2,881,716	\$738,121	\$1,120,000	\$11,175,000
Parks and Recreation Dept	\$3,390,619	\$2,523,889	\$6,733,163	\$11,574,200	\$3,953,700
Other Financing Uses	–	\$2,500,000	\$5,763,953	\$2,500,000	\$5,916,908
EXPENSES TOTAL	\$10,274,878	\$15,428,414	\$16,693,389	\$16,605,950	\$28,782,966

Excludes balances carried forward from previous years and increases to reserves.

RECREATION FACILITY FUND

Recreation Facility Fund 101

CAPITAL IMPROVEMENT PLAN					
	FY2025	FY2026	FY2027	FY2028	FY2029
Carryover					
Other Non-Revenues / Carryover/Fund Balance	\$774,098	\$777,098	\$780,098	\$783,098	\$386,098
CARRYOVER TOTAL	\$774,098	\$777,098	\$780,098	\$783,098	\$386,098
Other Revenue Sources					
Interest Earnings / Interest/Operating Acct.	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
OTHER REVENUE SOURCES TOTAL	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Total Revenue	\$777,098	\$780,098	\$783,098	\$786,098	\$389,098
Use of Funds					
Parks and Recreation Dept					
PR1901 - Sothern Blvd Park	-	-	-	\$400,000	\$5,000,000
PARKS AND RECREATION DEPT TOTAL	-	-	-	\$400,000	\$5,000,000
USE OF FUNDS TOTAL	-	-	-	\$400,000	\$5,000,000
Reserve for Future CIP	\$777,098	\$780,098	\$783,098	\$386,098	-\$4,610,902

Excludes balances carried forward from previous years.

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

Southern Blvd. Park PR1901

FUND 101 **PROJECT TYPE** New **PROGRAM CATEGORY** Parks

DIVISION Parks & Recreation - Parks **PROJECT MANAGER** Village Engineer **PROJECT LOCATION** S.E. of the intersection of Southern Blvd. and 103rd Avenue

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Engineering/Architecture	\$0	\$0	\$0	\$0	\$400,000	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$5,000,000
AMOUNT	\$0	\$0	\$0	\$0	\$400,000	\$5,000,000

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Design and construction of a 10-15 acre park within the recently annexed properties located south of Southern Blvd. and west of the Lowes Plaza.

PROJECT JUSTIFICATION

The project will add a public park south of Southern Blvd.

PROJECT ALTERNATIVES

Improve existing parks within the Village.

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

\$100,000 annual maintenance cost (based on Robiner Park)

COMMUNITY BEAUTIFICATION FUND

Community Beautification Fund 102

	CAPITAL IMPROVEMENT PLAN				
	FY2025	FY2026	FY2027	FY2028	FY2029
Carryover					
Other Non-Revenues / Carryover/Fund Balance	\$365,237	\$342,237	\$344,237	\$346,237	\$348,237
CARRYOVER TOTAL	\$365,237	\$342,237	\$344,237	\$346,237	\$348,237
Other Revenue Sources					
Interest Earnings / Interest/Operating Acct.	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
OTHER REVENUE SOURCES TOTAL	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Total Revenue	\$367,237	\$344,237	\$346,237	\$348,237	\$350,237
Use of Funds					
Public Works					
PW2405 - Okeechobee Blvd. Main Entrance Sign Improvements	\$25,000	-	-	-	-
PUBLIC WORKS TOTAL	\$25,000	-	-	-	-
USE OF FUNDS TOTAL	\$25,000	-	-	-	-
Reserve for Future CIP	\$342,237	\$344,237	\$346,237	\$348,237	\$350,237

Excludes balances carried forward from previous years.

Okeechobee Blvd. Main Entrance Sign Improvements PW2405

FUND	PROJECT TYPE	PROGRAM CATEGORY
102	Revised	Other
DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Intersection of Okeechobee Blvd. & Wildcat Way

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$25,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$25,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The project consists of the renovation of the existing entry sign with new lighting, painting and stonework.

PROJECT JUSTIFICATION

The entry sign on Okeechobee Boulevard is a main entrance into the Village. The proposed improvements will enhance and improve the aesthetics of the entry feature.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

AMERICAN RESCUE PLAN FUND

American Rescue Plan Fund 105

	CAPITAL IMPROVEMENT PLAN				
	FY2025	FY2026	FY2027	FY2028	FY2029
Carryover					
Other Non-Revenues / Carryover/Fund Balance	\$8,366,908	\$2,500,000	-	-	-
CARRYOVER TOTAL	\$8,366,908	\$2,500,000	-	-	-
Other Revenue Sources					
Interest Earnings / Interest/Operating Acct.	\$50,000	-	-	-	-
OTHER REVENUE SOURCES TOTAL	\$50,000	-	-	-	-
Total Revenue	\$8,416,908	\$2,500,000	\$0	\$0	\$0
Use of Funds					
Other Financing Uses					
000000 - Non-Projects	\$3,416,908	-	-	-	-
PD001A - Police Services-ARPA	\$2,500,000	\$2,500,000	-	-	-
OTHER FINANCING USES TOTAL	\$5,916,908	\$2,500,000	-	-	-
USE OF FUNDS TOTAL	\$5,916,908	\$2,500,000	-	-	-
Reserve for Future CIP	\$2,500,000	\$0	\$0	\$0	\$0

Excludes balances carried forward from previous years.

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

Village Meeting Hall Renovation EN2202

FUND 105 **PROJECT TYPE** Carry-over **PROGRAM CATEGORY** Buildings

DIVISION Engineering **PROJECT MANAGER** Village Engineer **PROJECT LOCATION** 1050A Royal Palm Beach Blvd.

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$20,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$20,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

Modifications required to convert the existing Village Meeting Hall building into a public rental facility of approximately 2,600 square feet. The interior space over-looking the pond will have new folding glass windows and doors for access to the covered veranda. The proposed modifications will create a rental facility for multiple functions such as weddings, social events, meetings. etc.

PROJECT JUSTIFICATION

The Meeting Hall will be incorporated into the new Village Hall.

PROJECT ALTERNATIVES

Limit the renovations to only include new flooring and the removal of the Dais.

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

IMPACT FEES FUND

Impact Fees Fund 301

	CAPITAL IMPROVEMENT PLAN				
	FY2025	FY2026	FY2027	FY2028	FY2029
Carryover					
Carryover/Fund Balance / Public Buildings	\$272,217	\$354,335	\$402,399	\$480,741	\$628,016
Carryover/Fund Balance / Roads	\$2,238,151	\$2,515,353	\$2,609,896	\$2,750,861	\$1,747,423
Carryover/Fund Balance / Parks & Recreation	-\$307,593	-\$469,453	-\$1,893,173	-\$1,800,533	-\$1,560,653
CARRYOVER TOTAL	\$2,202,775	\$2,400,235	\$1,119,122	\$1,431,069	\$814,786
Other Revenue Sources					
State Grants / State Grants / Other	\$200,000	-	-	-	-
Interest/Operating Acct. / Public Buildings	\$5,444	\$7,087	\$8,048	\$9,615	\$12,560
Interest/Operating Acct. / Roads	\$44,763	\$50,307	\$52,198	\$55,017	\$34,948
Impact Fees/ Transportation / Residential-Roads	\$19,668	\$39,336	\$46,056	\$106,536	\$30,704
Impact Fees/ Transportation / Commercial-Roads	\$212,771	\$4,900	\$82,711	\$47,509	\$39,200
Impact Fees/ Cultural/Recreation / Residential-Parks & Rec	\$38,140	\$76,280	\$92,640	\$239,880	\$61,760
Impact Fees/ Other / Residential-Public Bldgs	\$19,834	\$39,668	\$48,198	\$124,968	\$32,132
Impact Fees/ Other / Commercial-Public Bldgs	\$56,840	\$1,309	\$22,096	\$12,692	\$10,472
OTHER REVENUE SOURCES TOTAL	\$597,460	\$218,887	\$351,947	\$596,217	\$221,776
Total Revenue	\$2,800,235	\$2,619,122	\$1,471,069	\$2,027,286	\$1,036,562
Use of Funds					
Engineering Department					
EN2201 - Park Rd N Parking & Pathway	-	-	\$40,000	\$1,052,500	-
EN2801 - Rec Center to Crestwood Pathway	-	-	-	\$100,000	\$1,000,000
EN2802 - Pedestrian and Bicycle Access to Pond Cypress Trail System	-	-	-	\$60,000	\$600,000
ENGINEERING DEPARTMENT TOTAL	-	-	\$40,000	\$1,212,500	\$1,600,000
Parks and Recreation Dept					
PR2402 - Camellia Park Renovation	\$350,000	\$1,500,000	-	-	-
PR2403 - PR2403 Pickleball Courts(2)	\$50,000	-	-	-	-
PARKS AND RECREATION DEPT TOTAL	\$400,000	\$1,500,000	-	-	-
USE OF FUNDS TOTAL	\$400,000	\$1,500,000	\$40,000	\$1,212,500	\$1,600,000
Reserve for Future CIP	\$2,400,235	\$1,119,122	\$1,431,069	\$814,786	-\$563,438

Excludes balances carried forward from previous years.

Village Wide Traffic Calm EN1802

FUND	PROJECT TYPE	PROGRAM CATEGORY
301	Carry-over	Roads

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Engineering	Village Engineer	Local Public Roadways

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$160,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$160,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

Design and construct traffic calming devices within local public roadway corridors.

PROJECT JUSTIFICATION

The roadway links meet the criteria established in the traffic calming policy.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**Park Rd N Parking & Pathway
EN2201**

FUND	PROJECT TYPE	PROGRAM CATEGORY
301	Revised	Roads
DIVISION	PROJECT MANAGER	PROJECT LOCATION
Engineering	Village Engineer	Park Road North from Sparrow Drive to Cypress Trails Elementary School

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Design	\$0	\$0	\$0	\$40,000	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$1,052,500	\$0
AMOUNT	\$0	\$0	\$0	\$40,000	\$1,052,500	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Replace the existing 4.0' walkway on the west side of Park Road North with a 10.0' wide multi use pathway from Sparrow Drive to Cypress Trails Elementary School and add on street parking and type "F" curb near Crestwood Middle and Cypress Elementary. Upgrade Katz field drainage outfall.

PROJECT JUSTIFICATION

The pathway will improve bike and pedestrian connectivity along the roadway corridor. School pick up and drop off parking has killed the grass in swale areas adjacent to the roadway. Increasing the outfall pipe diameter will reduce field flooding.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**Rec Center to Crestwood Pathway
EN2801**

FUND	PROJECT TYPE	PROGRAM CATEGORY
301	New	Roads
DIVISION	PROJECT MANAGER	PROJECT LOCATION
Engineering	Village Engineer	West from the Recreation Center to Crestwood Boulevard

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Design	\$0	\$0	\$0	\$0	\$100,000	\$0
AMOUNT	\$0	\$0	\$0	\$0	\$100,000	\$1,000,000

FUNDING SOURCE

Fund Balance / TPA Grant \$750,000

PROJECT DESCRIPTION

Construct a 600 foot pedestrian/bicycle pathway from Crestwood Boulevard to the Preservation Park Recreation Center, which will include two bridges and a gazebo.

PROJECT JUSTIFICATION

Currently, the only access to the Recreation Center is from Sweetbay Lane via Sparrow Drive. The pathway will provide a convenient and scenic pedestrian/bicycle access to the Recreation Center and Preservation Park for residents along Crestwood Boulevard. The pathway will include shaded sitting areas adjacent to the cypress islands.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Pedestrian and Bicycle Access to Pond Cypress Trail System EN2802

FUND	PROJECT TYPE	PROGRAM CATEGORY
301	New	Roads
DIVISION	PROJECT MANAGER	PROJECT LOCATION
Engineering	Village Engineer	State Road 7 North of the Portosol Entrance

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$0	\$0	\$0	\$0	\$600,000
Design	\$0	\$0	\$0	\$0	\$60,000	\$0
AMOUNT	\$0	\$0	\$0	\$0	\$60,000	\$600,000

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Construct pedestrian and bicycle access from the FPL pathway to the Pond Cypress Natural Area and Grassy Waters Preserve, which is a combined 23 square mile preserve adjacent to the State Road 7 extension, north of Okeechobee Boulevard.

PROJECT JUSTIFICATION

Although 2 miles of the Village border is adjacent to the Pond Cypress Natural Area, no access from the Village of Royal Palm Beach exists.

PROJECT ALTERNATIVES

Improve access to existing pedestrian facilities along State Road 7's border to the Pond Cypress area.

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Camellia Park Improvements PR2402

FUND	PROJECT TYPE	PROGRAM CATEGORY
301	Revised	Parks

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Parks & Recreation - Parks	Village Engineer	Camellia Park

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$0	\$1,500,000	\$0	\$0	\$0
Design	\$150,000	\$350,000	\$0	\$0	\$0	\$0
AMOUNT	\$150,000	\$350,000	\$1,500,000	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover and Fund Balance

PROJECT DESCRIPTION

Replacement of existing tennis courts, tennis Pro office, and restroom building. Drainage improvements and re-surface parking and tennis courts.

PROJECT JUSTIFICATION

Existing courts are in need of replacement along with the needed replacement of existing building and bring facility in line with ADA standards.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

Pickleball Courts(2)
PR2403

FUND 301 **PROJECT TYPE** Carry-over **PROGRAM CATEGORY** Parks

DIVISION Parks & Recreation - Parks **PROJECT MANAGER** Parks & Recreation Director **PROJECT LOCATION** Homeplace Park

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$150,000	\$50,000	\$0	\$0	\$0	\$0
AMOUNT	\$150,000	\$50,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover and Fund Balance

PROJECT DESCRIPTION

Construction of (2) Pickleball courts/ 6' chanlink perimeter fencing.

PROJECT JUSTIFICATION

Growing popularity of the program, having courts located in various parts of the community provides convenience participants in the Counter Point neighborhood.

PROJECT ALTERNATIVES

Those wishing to participate from Counterpoint will need to travel to the Recreation Center to Take part.

LIST OF EQUIPMENT

(2) nets, (2) benches/shade covers, (1) drinking fountain

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

LOCAL DISCRETIONARY SALES SURTAX FUND

Local Discretionary Sales Surtax Fund 302

CAPITAL IMPROVEMENT PLAN					
	FY2025	FY2026	FY2027	FY2028	FY2029
Carryover					
Other Non-Revenues / Carryover/Fund Balance	\$274,661	\$200,000	-	-	-
CARRYOVER TOTAL	\$274,661	\$200,000	-	-	-
Other Revenue Sources					
Sales And Use Taxes / One Cent Sales Tax	\$753,039	-	-	-	-
State Grants / State Grants / Other	\$500,000	-	-	-	-
Enterprise Fund Type / Util Sale Capital Constr	\$222,300	-	-	-	-
Interest Earnings / Interest/Operating Acct.	\$50,000	-	-	-	-
OTHER REVENUE SOURCES TOTAL	\$1,525,339	-	-	-	-
Total Revenue	\$1,800,000	\$200,000	\$0	\$0	\$0
Use of Funds					
Parks and Recreation Dept					
PR2201 - Renovation & Expansion Rec Center	\$1,600,000	-	-	-	-
PR2307 - Splash Pad Repairs - Veterans Park	-	\$200,000	-	-	-
PARKS AND RECREATION DEPT TOTAL	\$1,600,000	\$200,000	-	-	-
USE OF FUNDS TOTAL	\$1,600,000	\$200,000	-	-	-
Reserve for Future CIP	\$200,000	\$0	\$0	\$0	\$0

Excludes balances carried forward from previous years.

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**Art In Public Places
PR2101**

FUND 302 **PROJECT TYPE** Carry-over **PROGRAM CATEGORY** Parks

DIVISION Parks & Recreation - Parks **PROJECT MANAGER** Parks & Recreation Director **PROJECT LOCATION** Art within buildings, parks, and public lands

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Recreation Center Art Piece	\$100,000	\$0	\$0	\$0	\$0	\$0
Village Hall Art Piece	\$45,000	\$0	\$0	\$0	\$0	\$0
Park site Art Piece	\$25,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$170,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

Art within buildings, parks, and public lands

PROJECT JUSTIFICATION

Enhance the aesthetics of public buildings and parks.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**Renovation & Expansion Rec Center
PR2201**

FUND	PROJECT TYPE	PROGRAM CATEGORY
302	Revised	Buildings

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Parks & Recreation - Recreation	Village Engineer	Preservation Park

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Equipment/Furnishings	\$200,000	\$50,000	\$0	\$0	\$0	\$0
Engineering/Architecture	\$150,000	\$150,000	\$0	\$0	\$0	\$0
Construction	\$14,718,700	\$1,400,000	\$0	\$0	\$0	\$0
AMOUNT	\$15,068,700	\$1,600,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover, Fund Balance & Cultural Grant

PROJECT DESCRIPTION

Architectural / Engineering design and construction for the expansion and renovation of the Recreation Center. The expansion will include a 9800 sf gymnasium, 4 meeting rooms, a kitchen, and restrooms totaling 5500 sf. The project also includes the expansion and resurfacing of the parking lot and upgrading the entry feature signage.

PROJECT JUSTIFICATION

Due to the relocation of all senior programs, it is necessary to expand the existing facility to include additional restrooms and kitchen. The new gym will provide additional climate controlled recreation space.

PROJECT ALTERNATIVES

Utilize the cultural center for the senior programs.

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

Splash Pad Repairs - Veterans Park
PR2307

FUND 302 **PROJECT TYPE** Revised **PROGRAM CATEGORY** Parks

DIVISION Parks & Recreation - Parks **PROJECT MANAGER** Parks & Recreation Director **PROJECT LOCATION** Veterans Park

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$235,000	\$0	\$200,000	\$0	\$0	\$0
AMOUNT	\$235,000	\$0	\$200,000	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover and Fund Balance

PROJECT DESCRIPTION

Locate and Repair any water leaks that are located under splash pad and relocate pumps.

PROJECT JUSTIFICATION

Loss of water daily. Unable to locate water leaks and anticipated to be located under splash pad.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

WTP Site Modification PW1902

FUND	PROJECT TYPE	PROGRAM CATEGORY
302	Carry-over	Other

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Field Operations Center (FOC)

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Engineering/Architecture	\$18,200	\$0	\$0	\$0	\$0	\$0
Construction	\$505,773	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$523,973	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

Conduct survey of WTP/FOC site necessary to prepare demolition of WTP and revised site plan for the FOC. Complete site demolition of WTP as shown on drawings. Complete site modifications as shown on the revised site plan including a proposed truck/equipment wash.

PROJECT JUSTIFICATION

The sale of the water and sewer utility requires that the Village do the demolition of the existing water treatment facility located on the FOC site. This project is needed to complete the survey work, WTP demolition and site modifications as identified in the revised site plan to include a proposed truck/equipment wash.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

GENERAL CAPITAL IMPROVEMENTS FUND

General Capital Improvements Fund 303

	CAPITAL IMPROVEMENT PLAN				
	FY2025	FY2026	FY2027	FY2028	FY2029
Carryover					
Other Non-Revenues / Carryover/Fund Balance	\$453,890	\$94,740	\$81,240	\$35,740	\$24,290
CARRYOVER TOTAL	\$453,890	\$94,740	\$81,240	\$35,740	\$24,290
Other Revenue Sources					
Federal Grants / Federal Grants / Other	–	\$1,540,000	–	–	–
Enterprise Fund Type / Util Sale Capital Constr	\$14,469,800	\$4,500,000	\$500,000	\$7,450,000	\$1,350,000
Interest Earnings / Interest/Operating Acct.	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
OTHER REVENUE SOURCES TOTAL	\$14,484,800	\$6,055,000	\$515,000	\$7,465,000	\$1,365,000
Total Revenue	\$14,938,690	\$6,149,740	\$596,240	\$7,500,740	\$1,389,290
Use of Funds					
Information Systems					
ISXXVD - Voice/Data/Radio/Computer System Upgrades	\$100,250	\$72,000	\$70,500	\$81,450	\$79,500
IS2502 - Surveillance Video Camera Upgrade and Replacement	\$100,000	\$80,000	\$80,000	\$80,000	\$80,000
IS2501 - Enterprise Resource Planning (ERP) Implementation	\$900,000	–	–	–	–
INFORMATION SYSTEMS TOTAL	\$1,100,250	\$152,000	\$150,500	\$161,450	\$159,500
Engineering Department					
EN2502 - ArcGIS to Laserfiche Integration	\$20,000	–	–	–	–
EN2501 - Village Hall Site Resurfacing	\$520,000	–	–	–	–
EN2102 - Bike Path Trailhead & Signage Plan	–	\$874,000	–	–	–
EN2302 - Ada Improvement Phase II	–	\$800,000	–	–	–
EN2305 - Fpl Ped & Bike Improvements	–	–	–	\$40,000	\$950,000
EN2401 - David Farber Building Renovation	\$100,000	–	–	–	–
ENGINEERING DEPARTMENT TOTAL	\$640,000	\$1,674,000	–	\$40,000	\$950,000
Public Works					
PW2503 - SR80 Decorative Light Poles	\$50,000	–	–	–	–
PWXXER - Equipment Replacement	\$50,000	\$150,000	\$50,000	–	–
PWXXRR - Road Resurfacing	\$10,400,000	–	\$50,000	\$6,550,000	–
PWXXTR - Public Works Truck Replacement	\$210,000	\$150,000	\$60,000	\$110,000	\$30,000
PWXXFR - Fountain Replacement	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
PW2501 - Boat Ramp & Dock Replacement	\$150,000	–	–	–	–
PW2502 - Street Light Disconnect Replacement	\$15,000	–	–	–	–
PWXXBF - Backflow Preventer R&R	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
PWXXBS - Bus Shelter R&R	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
PWXXSR - Street Restriping R&R	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
PWXXSS - Street Sign R&R	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
PW23AC - A/C Replacement & Repairs	\$150,000	\$82,500	\$55,000	\$55,000	\$55,000
PW2507 - FOC Shop Floor Renovation	\$15,000	–	–	–	–
PW2703 - Streetlight Fixture Replacement - Lamstein	–	–	\$20,000	–	–
PUBLIC WORKS TOTAL	\$11,150,000	\$492,500	\$345,000	\$6,825,000	\$195,000
Parks and Recreation Dept					
PR2505 - All Access Playground	\$650,000	–	–	–	–
PR2604 - Artificial Turf Fields @ Katz	–	\$3,500,000	–	–	–
PR2509 - Golf Carts	\$46,700	–	–	–	–
PRXXTR - Parks & Recreation Truck Replacement	\$305,000	–	\$65,000	\$100,000	\$80,000
PR2508 - Street & Site Light Fixture Replacement	\$15,000	–	–	–	–
PR2507 - Earth Day Park Pathway Lighting	\$220,000	–	–	–	–
PR2503 - Frisbee Golf Pads-Commons Park	\$17,000	–	–	–	–
PR2401 - Cultural Center Entry Enhancement	\$100,000	–	–	–	–
PR2501 - Lighting upgrade	\$600,000	–	–	–	–
PR2603 - Playscape Replacement @ Moonlight Way	–	\$250,000	–	–	–
PR2803 - Playscape Replacement @ Pippin Park	–	–	–	\$350,000	–
PARKS AND RECREATION DEPT TOTAL	\$1,953,700	\$3,750,000	\$65,000	\$450,000	\$80,000
USE OF FUNDS TOTAL	\$14,843,950	\$6,068,500	\$560,500	\$7,476,450	\$1,384,500
Reserve for Future CIP	\$94,740	\$81,240	\$35,740	\$24,290	\$4,790

Excludes balances carried forward from previous years.

Vehicles - Building Dept BD2201

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Carry-over	Equipment/Vehicles

DIVISION	PROJECT MANAGER	PROJECT LOCATION
ComDev - Building	Public Works Director	N/A

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Vehicles	\$34,651	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$34,651	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

Replace Community Development vehicles. Replace vehicles #7526, #7527 in FY23 with 1/2 ton extended cab pickups.

PROJECT JUSTIFICATION

The vehicle replacement program is to replace vehicles in accordance with the DPW Vehicle Replacement Guidelines depending on the use and condition of the vehicle. Program is designed to minimize maintenance costs of the fleet.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

1/2 ton truck

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Commons Rehab Compl Order EN1801

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Carry-over	Other
DIVISION	PROJECT MANAGER	PROJECT LOCATION
Engineering	Village Engineer	Royal Palm Beach Commons Park

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Other	\$32,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$32,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

Annual monitoring per the approved NAM. Apply for a Site Rehabilitation Completion Order (SRCO) for the property, per Risk Management Option (RMO) III

PROJECT JUSTIFICATION

At the conclusion of the Natural Attenuation with Monitoring (NAM) period (5 years) the Village will be required to apply for the SRCO.

PROJECT ALTERNATIVES

Apply for an extension to the NAM period.

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**FPL Street Light Conversion to LED
EN2004**

FUND 303 **PROJECT TYPE** Carry-over **PROGRAM CATEGORY** Roads

DIVISION Engineering **PROJECT MANAGER** Village Engineer **PROJECT LOCATION** Public Roadways

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$50,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$50,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

Convert FPL street lights to LED.

PROJECT JUSTIFICATION

Reduced energy costs, better lighting, and reduced glare.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**Bike Path Trailhead & Signage Plan
EN2102**

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Carry-over	Roads

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Engineering	Village Engineer	Village wide

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Engineering/Architecture	\$50,000	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$874,000	\$0	\$0	\$0
AMOUNT	\$50,000	\$0	\$874,000	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover /FDOT LAP Grant FY26 \$874,000

PROJECT DESCRIPTION

Construct kiosks with maps of the bicycle/pedestrian network at major intersections. Install guide signs and mile posts to delineate bike path routes.

PROJECT JUSTIFICATION

The signage will help promote the use of the system, and provide navigation assistance.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

ADA Improvements Phase II EN2302

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Carry-over	Roads
DIVISION	PROJECT MANAGER	PROJECT LOCATION
Engineering	Village Engineer	Public roadways within the Village

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$0	\$800,000	\$0	\$0	\$0
Engineering/Architecture	\$50,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$50,000	\$0	\$800,000	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover / FDOT LAP Grant FY26 \$666,000

PROJECT DESCRIPTION

Install and or modify curb ramps and sidewalk connections Village wide to meet current ADA standards. Replace existing deteriorated curb and gutter, grading, signing and striping, and any other incidental drainage improvements to the corridor.

PROJECT JUSTIFICATION

Sidewalks within the older sections of Royal Palm Beach do not meet current ADA standards. Curb ramps are a small but important part of making sidewalks, street crossings, and the other pedestrian routes that make up the public right-of-way accessible to

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

New Village Hall Office Furniture EN2304

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Carry-over	Furniture
DIVISION	PROJECT MANAGER	PROJECT LOCATION
Engineering	Village Engineer	1050 Royal Palm Beach Blvd. (new building)

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Equipment/Furnishings	\$100,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$100,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

New office furniture for the proposed Village Hall Building.

PROJECT JUSTIFICATION

After evaluating the re-use of existing office furniture it was determined that purchasing new furniture was more cost effective. The average age of the existing furniture is over 10 years old, and there are considerable costs to move and retrofit the existing furniture. The amount of coordination and staff time associated with the move to the new building will also be reduced with the new furniture option.

PROJECT ALTERNATIVES

Re-use the existing furniture

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**FPL Ped & Bike Improvements
EN2305**

FUND 303 **PROJECT TYPE** Revised **PROGRAM CATEGORY** Roads

DIVISION Engineering **PROJECT MANAGER** Village Engineer **PROJECT LOCATION** FPL pathway improvements from Bilbao Street to the Village boat ramp; East Sparrow Drive; North Lamstein Lane

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$0	\$0	\$0	\$0	\$950,000
Design	\$0	\$0	\$0	\$0	\$40,000	\$0
AMOUNT	\$0	\$0	\$0	\$0	\$40,000	\$950,000

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Replace the existing 8.0' wide asphalt pathway with a 10.0' wide concrete pathway from Bilbao St. to Okeechobee Blvd. Expand walkways on Okeechobee Blvd. and add a 10.0' wide concrete pathway adjacent to the Brass Ring parking lot. Replace the existing 4' sidewalk with 10' on the south side of Sparrow Dr. between Sweet Bay Ln and Crestwood Blvd. Add new sidewalk on Lamstein Ln. between Seminole Lakes Dr. and Cape Ivy Point.

PROJECT JUSTIFICATION

The asphalt pathway is in need of resurfacing and the width is sub-standard for two way bicycle traffic from Bilbao to Okeechobee. The proposed connection between Okeechobee Blvd. adjacent to Brass Ring will be a more direct connection.

PROJECT ALTERNATIVES

Re-surface the existing 8' wide pathway.

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**David Farber Building Renovation
EN2401**

FUND 303 **PROJECT TYPE** Revised **PROGRAM CATEGORY** Buildings

DIVISION Engineering **PROJECT MANAGER** Village Engineer **PROJECT LOCATION** 1050 Royal Palm Beach Blvd.

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$250,000	\$100,000	\$0	\$0	\$0	\$0
AMOUNT	\$250,000	\$100,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover and Fund Balance

PROJECT DESCRIPTION

Renovate the David Farber Building by converting the former PAL space into a gym and converting the existing gym into additional classroom training space.

PROJECT JUSTIFICATION

The PAL space is large and underutilized. Additional gym and classroom training spaces will better serve Village and PBSO employees.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

Gym Equipment; Training room equipment

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Project Management Software EN2402

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Carry-over	Equipment/Vehicles

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Engineering	Village Engineer	Village Hall

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Other - Software	\$50,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$50,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

Purchase and implement project management software, including all start-up and training operations.

PROJECT JUSTIFICATION

The proposed cloud-based construction management software will help project teams manage every aspect of a project, from pre-construction to closeout. It will provide a single source of truth for all project information, which can improve communication, collaboration, and decision-making. The software will also include features that help to streamline and automate project processes, which can save time and money.

PROJECT ALTERNATIVES

Continue using traditional project management methods.

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

The annual cost of the software will be approximately \$20,000

Village Hall Site Resurfacing EN2501

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Roads

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Engineering	Village Engineer	Village Hall

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$520,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$520,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Resurface PBSO and Lindsey Ewing Park Parking Lots. Replace existing asphalt pathways with 6" concrete.

PROJECT JUSTIFICATION

The parking lots are due for resurfacing.

PROJECT ALTERNATIVES

Leave as-is

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

ArcGIS to Laserfiche Integration

EN2502

FUND 303 **PROJECT TYPE** New **PROGRAM CATEGORY** Other

DIVISION Information Systems **PROJECT MANAGER** Information Systems Director **PROJECT LOCATION** Village Computer Systems

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Software Integration	\$0	\$20,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$20,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

ArcGIS to Laserfiche integration will allow Village staff to utilize the location based information in the GIS system to interact with the laserfiche system using existing GIS tools. The integration would allow users to upload documents to Laserfiche directly from the ArcGIS interface and view any related documents.

PROJECT JUSTIFICATION

ArcGIS to Laserfiche integration would connect two existing databases that currently hold the majority of the Village’s building records, planning project information, engineering project information and capital project information. With these databases connected it will allow for more thorough and efficient data collection, archiving and analysis for project planning and response to public records requests.

PROJECT ALTERNATIVES

Continue to maintain and search multiple databases separately to gather information.

LIST OF EQUIPMENT

Integration software

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

Initial cost: \$20,000

Annual Maintenance: \$2,000

Human Resources Information System (HRIS) Software Implementation IS2401

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Carry-over	Other

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Information Systems	Information Systems Director	Village Technical Systems

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Other (Specify below)	\$19,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$19,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

HR: On boarding/Off Boarding | Employee Demographics | Position Management | Documents & Forms | Real Time Analytics | Employee Engagement Surveys/Alerts/Text | Employee & Manager Self Service, Feedback Tracking | Learning Management.

Talent Engagement: Applicant Tracking/Recruitment | Connectivity to Job Boards | Background Screening Connectivity | Performance Management | Succession Management.

PROJECT JUSTIFICATION

Criterion's cloud based HRIS suite of applications includes replacement of CivicHR Online Applicant Tracking systems. HRIS suite include third party integration to Naviline Payroll and LaserFiche archival database.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

Professional Services:

- Standard Core Implementation:
- Standard HR Implementation
- Standard Talent Engagement Implementation
- Laserfiche Integration

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

First Year Hosting & Support \$30,000

Enterprise Resource Planning (ERP) Implementation IS2501

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Equipment/Vehicles

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Information Systems	Information Systems Director	Village Computer Systems

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Annual Software Service	\$0	\$200,000	\$0	\$0	\$0	\$0
ERP Implementation	\$0	\$550,000	\$0	\$0	\$0	\$0
Consultant	\$0	\$150,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$900,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Enterprise Resource Planning (ERP) software implementation.

PROJECT JUSTIFICATION

Replacement of CentralSquare archaic ERP Naviline

PROJECT ALTERNATIVES

Continue use of archaic ERP Naviline.

LIST OF EQUIPMENT

Community Development and Financial Enterprise Resource Planning (ERP) Implementation professional services, licensing, staff training.

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Surveillance Video Camera & Electronic Door Upgrades and Replacement

IS2502

FUND

303

PROJECT TYPE

New

PROGRAM CATEGORY

Equipment/Vehicles

DIVISION

Information Systems

PROJECT MANAGER

Information Systems Director

PROJECT LOCATION

Village parks, recreation facilities, public roads

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Other	\$0	\$100,000	\$80,000	\$80,000	\$80,000	\$80,000
AMOUNT	\$0	\$100,000	\$80,000	\$80,000	\$80,000	\$80,000

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Upgrade and replacement of out-of-warranty video surveillance cameras in Village Parks, public recreational facilities, and public roads LPR cameras. Maintenance of electronic door access systems.

PROJECT JUSTIFICATION

To support and enhance video surveillance security in Village Parks, public recreational facilities, and public roads LPR cameras, as well as access to private Village facilities. .

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

Move 20 RV LOT camera connection from top pf pool to eye level lock box, for easier/quicker troubleshooting

Replacements:

1 Vigilant LPR camera (Public Road)

6 Samsung cameras (RV LOT)

2 Hikvision cameras (FOC)

5 Avigilon cameras (Bob Marcello)

1 Avigilon cameras (Katz Park)

6 Avigilon camera (RecCenter)

1 multi sensor camera - (Veterans Park)

1 Avigilon camera (Robner Park)

Door controller upgrades at DBF, CC, RecCenter, PW, and POC to standardize door access security level.

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

Voice/Data/Radio/Computer Systems Upgrades
ISXXVD

FUND 303 **PROJECT TYPE** Revised **PROGRAM CATEGORY** Equipment/Vehicles

DIVISION Information Systems **PROJECT MANAGER** Information Systems Director **PROJECT LOCATION** Village Communication Infrastructure

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Equipment	\$0	\$100,250	\$72,000	\$70,500	\$81,450	\$79,500
AMOUNT	\$0	\$100,250	\$72,000	\$70,500	\$81,450	\$79,500

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Replacement and upgrades to Village computer, voice, data, audio, video, radio communication components.

PROJECT JUSTIFICATION

To deliver current, comprehensive, and accurate information and technology solutions/services to Village departments and Residents.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

1 Engineering Plotter; 26 Desktops; 1 Power Desktop; 1 Laptop; 8 Printers; 2 24PT Network Switches; 4 GBIC Network Modules; 3 iPads, 10 Hand Held Radios; 10 batteries; 5 vehicle mobile radio; D9 repeater/radio support components relocation .

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None.

Security Cameras - Commons Park PR2110

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Carry-over	Equipment/Vehicles

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Parks & Recreation - Parks	Parks & Recreation Director	Commons Park

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Equipment/Furnishings	\$150,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$150,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

The purchase and installation of security cameras in high traffic areas of the park including parking lots, playgrounds, great lawn, and golf driving range

PROJECT JUSTIFICATION

For the safety of the thousands of visitors that come to Commons Park.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

Surveillance Cameras
Switches
NVR

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Cultural Center Entry Enhancement PR2401

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Revised	Buildings

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Parks & Recreation - Recreation	Village Engineer	Cultural Center

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$300,000	\$100,000	\$0	\$0	\$0	\$0
AMOUNT	\$300,000	\$100,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover and Fund Balance

PROJECT DESCRIPTION

Construction of Wedding gazebo and extension of main entry canopy

PROJECT JUSTIFICATION

Added venue to conduct a wedding ceremony & taking photos along with the enhancement of Cultural Center entrance.

PROJECT ALTERNATIVES

Leave as is

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Katz Field Building Re-Roof PR2405

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Carry-over	Buildings

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Parks & Recreation - Parks	Public Works Director	Katz Field

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Engineering/Architecture	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$60,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$60,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

Project is for the replacement of the roof at the Katz Field Concession building. The roof will be replaced with a standing seam metal roof.

PROJECT JUSTIFICATION

The existing roof has reached its useful life.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

Lighting upgrade @ Bob Marcello Park
PR2501

FUND 303 **PROJECT TYPE** New **PROGRAM CATEGORY** Parks

DIVISION Parks & Recreation - Parks **PROJECT MANAGER** Parks & Recreation Director **PROJECT LOCATION** Bob Marcello Baseball Complex

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
LED Lighting Equipment	\$0	\$600,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$600,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance/ FRDAP grant

PROJECT DESCRIPTION

The replacement of metal halide light fixtures with energy efficient LED lighting on: baseball fields #1 and #4; Basketball court and Batting cages

PROJECT JUSTIFICATION

Continuing with the upgrading of more energy efficient lighting. Presently fields #2; #3, #5 and tennis courts have been upgraded to LED lighting

PROJECT ALTERNATIVES

Continue to replace with metal halide fixtures

LIST OF EQUIPMENT

Light poles and light fixtures.

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

Reduction in energy expense

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**Frisbee Golf Pads - Commons Park
PR2503**

FUND 303 **PROJECT TYPE** New **PROGRAM CATEGORY** Parks

DIVISION Parks & Recreation - Recreation **PROJECT MANAGER** Parks & Recreation Director **PROJECT LOCATION** Commons Park

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$17,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$17,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Addition of 15 new concrete Frisbee Disc Golf Tee Pads.

PROJECT JUSTIFICATION

The additional pads will allow for 2 levels of Disc Golfers on all holes of the golf course, which will allow for greater use b less skilled players, as well as veterans and other with physical disabilities.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

All Access Playground PR2505

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Parks

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Parks & Recreation - Parks	Parks & Recreation Director	Commons Park

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction - Turf	\$0	\$175,000	\$0	\$0	\$0	\$0
Construction - Playground	\$0	\$475,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$650,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance/ FRDAP grant

PROJECT DESCRIPTION

The purchase and installation of playground equipment that is open and accessible to ALL persons regardless of their physical or mental limitations.

PROJECT JUSTIFICATION

All playground will be accessible or sensory for persons with disabilities.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

Accessible swing, safety surfacing, shade structures, spinner seats, sensory wall and imagination table.

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Earth Day Park Pathway Lighting PR2507

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Parks

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Engineering	Village Engineer	Earth Day Park

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$220,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$220,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Construct new LED Pedestrian light poles along existing pathway.

PROJECT JUSTIFICATION

The existing pathway currently has no lighting. Especially since this pathway is a direct component of the neighborhood sidewalk system, lighting is required for safety and aesthetics.

PROJECT ALTERNATIVES

None recommended. This pathway should not remain unlit.

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

Street & Site Light Fixture Replacement PR2508

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Parks

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Parks	Public Works Director	Various Parks in Village

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$15,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$15,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Replace existing fixtures with LED fixtures in Bob Marcello Park, Katz Field, & Sweet Bay Lane. The cost is for material. The installation will be completed using in-house labor.

PROJECT JUSTIFICATION

The fixtures in the other areas outlined above were installed as part of an energy grant in FY2012. The fixtures are starting to fade and need to be replaced.

PROJECT ALTERNATIVES

Replace on failure.

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

Golf Carts
PR2509

FUND 303 **PROJECT TYPE** New **PROGRAM CATEGORY** Parks

DIVISION Parks & Recreation - Recreation **PROJECT MANAGER** Parks & Recreation Director **PROJECT LOCATION** Parks & Sporting Center

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Equipment	\$0	\$46,700	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$46,700	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Purchase 7 Club Car Tempo gas Golf Carts to be used at Village events.

PROJECT JUSTIFICATION

Carts will be used for community events at Commons Park. Will eliminate the need to rent carts.

PROJECT ALTERNATIVES

Continue to rent the 7 golf carts for each event at approximately \$20,000 per year.

LIST OF EQUIPMENT

Club Car Tempo with gas motors, street legal LED light kits.

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

Reduction of approximately \$15,000 in operating expenses

Playscape Replacement @ Moonlight Way

PR2603

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Parks

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Parks & Recreation - Parks	Parks & Recreation Director	Moonlight Way

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Equipment	\$0	\$0	\$250,000	\$0	\$0	\$0
AMOUNT	\$0	\$0	\$250,000	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Purchase and installation of playscape equipment/ safety surface for the replacement of existing

PROJECT JUSTIFICATION

Will be in need of replacement

PROJECT ALTERNATIVES

Keep existing

LIST OF EQUIPMENT

Playground Equipment

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Artificial Turf Fields @ Katz PR2604

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Parks

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Parks & Recreation - Recreation	Parks & Recreation Director	Katz Soccer Complex

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$0	\$3,500,000	\$0	\$0	\$0
AMOUNT	\$0	\$0	\$3,500,000	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance / FRDAP Grant

PROJECT DESCRIPTION

The removal of existing natural grass fields along with the irrigation system and the installation of artificial turf and sub base.

PROJECT JUSTIFICATION

Substantial reduction of annual maintenance costs and down time. Due to extensive use it is necessary to re-sod annually and close fields for 8 - 12 wks each year

PROJECT ALTERNATIVES

Continue with our existing program of re-sodding annually or install turf over a period of time. Turf is guaranteed for 10 years/ semi-annual maintenance included.

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

Maintenance cost is eliminated.

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**Playscape Replacement @ Pippin Park
PR2803**

FUND 303 **PROJECT TYPE** New **PROGRAM CATEGORY** Parks

DIVISION Parks & Recreation - Parks **PROJECT MANAGER** Parks & Recreation Director **PROJECT LOCATION** Pippin Park

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Equipment	\$0	\$0	\$0	\$0	\$350,000	\$0
AMOUNT	\$0	\$0	\$0	\$0	\$350,000	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The purchase and installation of playscape equipment and safety surface to replace existing / shade structure.

PROJECT JUSTIFICATION

Playscape will be in need of replacement

PROJECT ALTERNATIVES

Keep existing

LIST OF EQUIPMENT

Playground Equipment

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

Truck Replacement PRXXTR

FUND 303 **PROJECT TYPE** New **PROGRAM CATEGORY** Equipment/Vehicles

DIVISION Parks & Recreation - Parks **PROJECT MANAGER** Public Works Director **PROJECT LOCATION** Parks Operations Center

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Vehicles	\$0	\$305,000	\$0	\$65,000	\$100,000	\$80,000
AMOUNT	\$0	\$305,000	\$0	\$65,000	\$100,000	\$80,000

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Replacement of trucks in the Parks Division.

PROJECT JUSTIFICATION

Trucks are being replaced according to village's replacement policy.

PROJECT ALTERNATIVES

none

LIST OF EQUIPMENT

Vehicles

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Bus Shelter Enhancement PW2202

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Carry-over	Roads

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Roads throughout the Village.

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$83,699	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$83,699	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

The project is for the enhancement and/or improvements, including ADA, for bus shelter locations throughout the Village.

PROJECT JUSTIFICATION

The Village provides and maintains bus shelters at multiple locations along the Palm Tran bus route in the Village.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

A/C Replacement PW23AC

FUND
303

PROJECT TYPE
Revised

PROGRAM CATEGORY
Equipment/Vehicles

DIVISION
Public Works

PROJECT MANAGER
Public Works Director

PROJECT LOCATION
Various buildings throughout the Village.

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Equipment	\$0	\$150,000	\$82,500	\$55,000	\$55,000	\$55,000
AMOUNT	\$0	\$150,000	\$82,500	\$55,000	\$55,000	\$55,000

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Project is for the replacement of air conditioning units in buildings throughout the Village. This project is a multi-year project to establish a replacement program for air conditioning units. The replacement schedule is projected to be 15+ years. The proposed schedule for replacement for FY23-FY28 is six (6) units at PBSO; four (4) units at DBFTC; one (1) unit at Cultural Center; one unit at POC; six (6) units at Sporting Center; one (1) unit at Camelia Park.

PROJECT JUSTIFICATION

Existing A/C units >15 years old have reached their useful life. New units will be more energy efficient and should reduce energy costs.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

PBSO Bathroom Renovations PW2404

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Carry-over	Buildings

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	PBSO District 9

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$25,000	\$0	\$0	\$0	\$0	\$0
Engineering/Architecture	\$5,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$30,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

The project consists of the renovation of three (3) bathrooms in the PBSO District 9 building. Renovations to include replacing fixtures, sinks, counters, urinals, floor tile, wall & partitions and other items to complete a full restoration of the bathrooms.

PROJECT JUSTIFICATION

Bathrooms fixtures and tile are from original construction of building and are in need of renovations.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Boat Ramp & Dock Replacement PW2501

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Other

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Boat Ramp in FPL Easement

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$130,000	\$0	\$0	\$0	\$0
Engineering/Architecture	\$0	\$20,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$150,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The project is for the replacement of the existing boat ramp and dock. The project will consist of a floating dock and ramp and will include all costs for construction, design, and construction management.

PROJECT JUSTIFICATION

The existing boat ramp dock is deteriorated past the point of repair. The ramp has been undermined and is failing and needs to be replaced.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Street Light Disconnect Replacement PW2502

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Roads

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Various Roads throughout the Village.

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Equipment	\$0	\$15,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$15,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

This project is to replace existing disconnects located throughout the Village. Many of the existing disconnects were constructed above grade in metal conduits that are attached to wooden posts. The new disconnects will be constructed below grade. The project is for material only. The installation will be completed with in-house labor.

PROJECT JUSTIFICATION

The existing disconnects were constructed above grade. Many are constructed with metal conduit, and the conduit is corroded at the connection with the underground PVC conduit. Additionally, disconnects can and have been hit by mowers, which can create an unsafe condition.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**SR80 Decorative St Light Pole Rehab
PW2503**

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Roads

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	SR 80 within the Village limits.

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$50,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$50,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The FDOT roadway project at Crestwood/Forest Hill Blvds impacted the decorative street light poles. FDOT contractor has delivered 12 poles to the FOC. This project is to have the poles powder coated and reinstalled with verde green cobra head fixtures. The proposed cobra head fixtures will attach to the existing fixture arm. The project is a multi-year project. The project will be done with in-house labor; however, a contractor will be required to take down and re-install the poles. The Village will coordinate with FDOT on cost share for replacement fixtures.

PROJECT JUSTIFICATION

The poles are in need of powder coating and the fixtures have deteriorated to the point that they cannot be re-installed and the bell shaped fixtures are no longer manufactured. The cobra head fixtures are similar to fixtures used on the Crestwood/Forest Hill Blvd. project.

PROJECT ALTERNATIVES

Village staff is currently coordinating with FPL & FDOT to turn the street lights on SR80 over to FPL. FPL would put light fixtures on their existing poles. The Village may be responsible for the demolition of the decorative poles. The estimate for demolition of the poles is \$50,000.00.

LIST OF EQUIPMENT

Cobra head fixtures.

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FOC Shop Floor Renovation PW2507

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Buildings

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	FOC

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$15,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$15,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The project consists of removing existing paint and preparing the floor for application of an epoxy coating in the existing shop at the FOC.

PROJECT JUSTIFICATION

The paint has deteriorated and the floor is in need of renovation.

PROJECT ALTERNATIVES

Keep existing

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Street Light Fixture Replacement - Lamstein Ln. PW2703

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Roads

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Lamstein Lane

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Equipment/Furnishings	\$0	\$0	\$0	\$20,000	\$0	\$0
AMOUNT	\$0	\$0	\$0	\$20,000	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Replace existing fixtures with LED fixtures on Lamstein Lane. The cost is for material. The installation will be completed using in-house labor. The project is expanded to include the replacement of fixtures in the FOC Parking Lot.

PROJECT JUSTIFICATION

The fixtures on Lamstein Lane and the other areas outlined above were installed as part of an energy grant in FY2012. The fixtures are starting to fade and need to be replaced in the next 2-3 yrs.

PROJECT ALTERNATIVES

Replace on failure.

LIST OF EQUIPMENT

LED Light Fixtures

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Backflow Preventer R&R PWXXBF

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Revised	Other

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Various buildings throughout the Village.

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Renewal & Replacement	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
AMOUNT	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Repair or replace backflows on water service lines and fire lines that fail annual inspections.

PROJECT JUSTIFICATION

PBCWUD requires backflow preventers on all service lines to Village buildings and requires them to be inspected annually. DPW must have backflows inspected or replaced by a licensed plumbing contractor per PBCWUD requirements.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**Bus Shelter R&R
PWXXBS**

FUND 303 **PROJECT TYPE** Revised **PROGRAM CATEGORY** Roads

DIVISION Public Works **PROJECT MANAGER** Public Works Director **PROJECT LOCATION** Various roads throughout the Village.

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Renewal & Replacement	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
AMOUNT	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Annual project for the repair and/or maintenance of bus shelters.

PROJECT JUSTIFICATION

The Public Works Department maintains the bus shelters throughout the Village. The project is needed for repair and/or replacement of bus shelters that are damaged.

PROJECT ALTERNATIVES

None identified.

LIST OF EQUIPMENT

Bus shelters

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

N/A

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

Equipment Replacement PWXXER

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Equipment/Vehicles

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	FOC

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Equipment	\$0	\$50,000	\$150,000	\$50,000	\$0	\$0
AMOUNT	\$0	\$50,000	\$150,000	\$50,000	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

This project is a multi-year program to replace equipment when it has reached its useful life.

PROJECT JUSTIFICATION

The equipment replacement program will insure that funds are available to replace equipment when it reaches its useful life.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

FY25: 1 ea. Carolina Skiff, boat & trailer, or equivalent; 1 ea. Hydraulic Breaker skid steer attachment. FY26: 1 ea. John Deere 6615 4wd Tractor, or equivalent. FY27: 1 ea. Wood Chipper.

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Fountain Replacement PWXXFR

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Revised	Other

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Various Locations throughout the Village

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Renewal & Replacement	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
AMOUNT	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The project is for the repair & replacement of fountains when required.

PROJECT JUSTIFICATION

The project is needed to repair or replace a fountain when it can no longer be economically repaired.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

1 EA - Fountain

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

Road Resurfacing PWXXRR

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Revised	Roads

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Village Engineer	See Project Description

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$10,400,000	\$0	\$50,000	\$6,550,000	\$0
AMOUNT	\$0	\$10,400,000	\$0	\$50,000	\$6,550,000	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The proposed project will address areas within the Village with poor pavement conditions caused by aging, traffic and water damage. The following is a list of proposed roadways to be resurfaced in FY2025: Alcazar St, Azalea Dr, Balsam Dr, Barcelona Dr, Belvedere Rd, Bilbao St, Bobwhite Ct, Bobwhite Rd, Camellia Dr, Carissa Dr, Chestnut Cir, Civic Center Way, Cocoplum Cir, Cocoplum Ln, Copperwood Cir, Cortes Ave, Country Club Dr, Croton Dr, Dahlia Dr, Dove Cir, Eider Ct, Emerald Ct, Euston Ct, Finch Ct, Galiano St, Garden Ct, Gardenia Dr, Goldfinch Ln, Greenwood Ct, Habitat Ct, Hibiscus Dr, Infanta Ave, Infanta Ct, Jay Ct, Kent Ct, Las Palmas St, Lilac Dr, Linda Ct, Locust Ln, Madrid St, Mallard Ct, Mandeville Ln, Martin Cir, Meadowlark Dr, Mimosa St, Monterey Way, Morgate Cir, Natchez Trace Ave, Natures Way, Nottingham Rd, Oleander Dr, Orchid Dr, Oriole Ct, Oriole St, Park Rd N, Pintail Ct, Poinciana Blvd, Puffin Ct, Rainforest Ct, Raven Ct, Royal Palm Beach Blvd, Royal Pine Cir E, Royal Pine Cir W, Sand Pine Way, Sandpiper Ave, Santiago St, Saratoga Blvd W, Seagull Ct, Segovia Ave, Segovia Ct, Sevilla Ave, Spanish Pine Ter, Sparrow Ct, Sparrow Dr, Sparrow Ln, Sparrow Pl, Sparrow Rd, Sparrow Ter, Starling Ave, Sunflower Cir, Sunflower St, Sycamore Dr, Teal Ct, Trace Ct, Twin Lakes Way, Valencia St, Venetian Ln, Wildcat Way, Old Crestwood Blvd., Sparrow Ext.

The following is a list of proposed roadways to be resurfaced in FY2027 and FY2028: Almeria St, Aquarius Ln, Belvedere Rd, Bobbie Ln, Cambridge Ln, Carmen Ln, Carousel Way, Castilla St, Chorus Way, Cordoba Cir, E Swan Pkwy, Fascination Ln, Galicia St, Gibraltar St, Granada St, Grand Duke Way, Heron Pkwy, La Mancha Ave, Lamstein Ln, Las Palmas, Las Palmas St, Linnet Ln, Malaga St, Mayorca Ct, Mikado Ln, Misty Ln, Moonlight Way, Oliver Ln, Paseo Ct, Patience Ln, Penzance Ln, Pinafore Ln, Pine Rd, Pippin Ln, Ponce De Leon St, Prado St, Rhythm Cir, Rivera Ave, Rivera Ct, Royal Palm Beach Blvd, Salzedo St, Santa Cruz Ave, Santa Monica Ave, Santa Monica Ct, Savoyard Way, Segura St, Sevilla Ave, Showboat Ln, Stardust Way, Summertime Ln, Swan Pkwy E, Swan Pkwy W, Toledo St, Viscaya Ave, W Swan Pkwy, Westside Way, Yeoman Ln.

In addition, the following Parking Lots are proposed to be resurfaced: FOC, Bob Marcello Park, Camellia Park.

PROJECT JUSTIFICATION

Resurfacing is needed to eliminate further damage and to preserve the roadway network within the Village

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Street Restriping R&R PWXSR

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Revised	Roads

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Various roads throughout the Village.

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Renewal & Replacement	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
AMOUNT	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Replace striping on roadways where striping has faded and is no longer reflective.

PROJECT JUSTIFICATION

The project is needed to maintain striping on roadways to insure visibility at night for drivers using the Village's road system.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Street Sign Replace & Repair PWXXSS

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Revised	Roads

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Various roads throughout the Village.

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Renewal & Replacement	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
AMOUNT	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Replace street signs throughout the Village to meet retro-reflectivity requirements for signs.

PROJECT JUSTIFICATION

Street signs must be replaced every 5-7 years to meet retro-reflectivity requirements for signs.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

Various signs.

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**Trucks
PWXXTR**

FUND 303 **PROJECT TYPE** Revised **PROGRAM CATEGORY** Equipment/Vehicles

DIVISION Public Works **PROJECT MANAGER** Public Works Director **PROJECT LOCATION** FOC

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Vehicles	\$0	\$210,000	\$150,000	\$60,000	\$110,000	\$30,000
AMOUNT	\$0	\$210,000	\$150,000	\$60,000	\$110,000	\$30,000

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Purchase replacement vehicles in accordance with DPW Vehicle Replacement Guidelines.

PROJECT JUSTIFICATION

The vehicle replacement program is to replace vehicles in accordance with the DPW Vehicle Replacement Guidelines.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

4 ea. F-250 pickup; 2 ea. F-350 pickup; 2 ea. F-450 pickups; 5 ea. F-150 pickups.

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

STORMWATER CAPITAL IMPROVEMENT FUND

Stormwater Capital Improvement Fund 408

CAPITAL IMPROVEMENT PLAN					
	FY2025	FY2026	FY2027	FY2028	FY2029
Carryover					
Other Non-Revenues / Carryover/Fund Balance	\$354,762	\$405,762	\$156,762	\$7,762	\$8,762
CARRYOVER TOTAL	\$354,762	\$405,762	\$156,762	\$7,762	\$8,762
Other Revenue Sources					
State Grants / State Grants / Other	\$1,000,000	–	–	–	–
Special Revenue / Arpa Fund	\$3,416,908	–	–	–	–
Enterprise Fund Type / Util Sale Capital Constr	\$1,630,200	–	\$100,000	\$250,000	\$250,000
Interest Earnings / Interest/Operating Acct.	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
OTHER REVENUE SOURCES TOTAL	\$6,048,108	\$1,000	\$101,000	\$251,000	\$251,000
Total Revenue	\$6,402,870	\$406,762	\$257,762	\$258,762	\$259,762
Use of Funds					
Stormwater Mgmt	\$5,997,108	\$250,000	\$250,000	\$250,000	\$250,000
USE OF FUNDS TOTAL	\$5,997,108	\$250,000	\$250,000	\$250,000	\$250,000
Reserve for Future CIP	\$405,762	\$156,762	\$7,762	\$8,762	\$9,762

Excludes balances carried forward from previous years.

Earth Day Park Lake Bank Stabilization EN2301

FUND	PROJECT TYPE	PROGRAM CATEGORY
408	Carry-over	Stormwater

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Engineering	Village Engineer	Earth day Park

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$50,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$50,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

ARPA Fund 105 Transfer

PROJECT DESCRIPTION

The lake bank adjacent to Earth Day Park has significant erosion damages. The proposed project will retire the bank and add erosion protection.

PROJECT JUSTIFICATION

The erosion is damaging irrigation and other park infrastructure.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Canal Bank Stabilization PW1806

FUND	PROJECT TYPE	PROGRAM CATEGORY
408	Carry-over	Stormwater

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Various bridges throughout the Village.

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Engineering/Architecture	\$137,080	\$0	\$0	\$0	\$0	\$0
Construction	\$1,257,758	\$905,162	\$0	\$0	\$0	\$0
AMOUNT	\$1,394,838	\$905,162	\$0	\$0	\$0	\$0

FUNDING SOURCE

ARPA Fund 105 Transfer

PROJECT DESCRIPTION

The project scope includes re-establishing and armoring the canal banks under each of twelve (12) bridges. The work includes: clearing and grubbing to remove the existing rip-rap, vegetation and other unsuitable material; earthwork to return the canal to the original design section; placement of filter fabric, bedding stone and rubble rip-rap to FDOT specifications; and, other work necessary to complete the project.

PROJECT JUSTIFICATION

The bridges are in need of having the slope stabilized through the bridges and channels cleared of muck and debris to return the canal to the original design sections. The work will be complete to FDOT standards.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**Drainage Systems Improvements
PW1903**

FUND 408 **PROJECT TYPE** Revised **PROGRAM CATEGORY** Stormwater

DIVISION Public Works **PROJECT MANAGER** Public Works Director **PROJECT LOCATION** Various Roads throughout the Village

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Engineering/Architecture	\$0	\$50,200	\$0	\$0	\$0	\$0
Construction	\$0	\$780,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$830,200	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Project is for the replace of stormwater drainage pipes to eliminate choke points and improve the level of service of the stormwater drainage system. The improvements are all identified in the Village's Stormwater Master Plan. The project includes improvements on Heron Parkway; Park Rd., N; Cypress Head Subdivision; and Willows Subdivision. The project includes construction, engineering design, and construction management.

PROJECT JUSTIFICATION

The stormwater drainage pipes need to be replaced with larger pipes to increase the flow capacity, eliminate choke points, and improve the level of service of the stormwater drainage system.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2025-2029 CAPITAL IMPROVEMENT PROJECTS

**La Mancha Subdivision Drainage
PW2204**

FUND	PROJECT TYPE	PROGRAM CATEGORY
408	Revised	Stormwater

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Various Roads in La Mancha Subdivision.

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Empty Values	\$1,618,936	\$2,511,746	\$0	\$0	\$0	\$0
AMOUNT	\$1,618,936	\$2,511,746	\$0	\$0	\$0	\$0

FUNDING SOURCE

ARPA Fund 105 Transfer

PROJECT DESCRIPTION

Project is for the installation of underdrain along roads in La Mancha Subdivision. The areas to be completed are: Malaga St., Prado St., Almeria St., Segura St., Las Palmas St. (north of La Mancha Ave.), Viscaya Ave., Santa Cruz Ave., Toledo St., Santander St., Salzedo St., Rivera Ct., and Rivera Ave. The project includes construction, engineering design and construction management.

PROJECT JUSTIFICATION

The roads in the proposed locations are being damaged by high groundwater, which is exacerbated during the rainy season. The underdrain system is designed to lower the groundwater table at the road and protect the roadway base.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Storm Drain Outfall Replacement PW23SD

FUND	PROJECT TYPE	PROGRAM CATEGORY
408	Revised	Stormwater
DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Various locations in drainage system (canals) throughout the Village.

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$550,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$550,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

FY24 Carryover

PROJECT DESCRIPTION

Replace deteriorated storm drain outfalls and install headwalls, as needed, throughout the Village. Approximately 20 storm drain outfalls will be replaced. All work will meet FDOT standards. The project includes construction, engineering design, and construction management.

PROJECT JUSTIFICATION

Pipes have deteriorated to the point that replacement is the only option.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Stormwater Pipe Repair & Replacement SW2502

FUND 408 **PROJECT TYPE** New **PROGRAM CATEGORY** Stormwater

DIVISION Public Works **PROJECT MANAGER** Public Works Director **PROJECT LOCATION** Various roads throughout the Village.

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$180,000	\$200,000	\$200,000	\$200,000	\$200,000
Engineering/Architecture	\$0	\$20,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The project is for videoing, inspecting, and evaluating stormwater pipes throughout Village. Many of the pipes are located within easements between residential properties where the failure of a pipe could be catastrophic. The project is also for the repair and/or replacement of pipes in the drainage system as needed.

PROJECT JUSTIFICATION

The stormwater drainage system is aging and needs to be evaluated for repair and /or replacement. It is expected that the project will be an annual project with an initial budget of \$200,000 in FY25. The annual project budget will be updated in future years based on need.

PROJECT ALTERNATIVES

Repair stormwater pipes when they fail.

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None.

Canal System Dredging SW2503

FUND	PROJECT TYPE	PROGRAM CATEGORY
408	New	Stormwater

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Utilities - Stormwater	Village Engineer	Village Wide

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$750,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$750,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance / FDEP Grant \$500,000

PROJECT DESCRIPTION

Most of the canal system throughout The Village was designed and built nearly 50 years ago. While the system does currently provide sufficient storage for stormwater runoff, it has degraded over time due to the effects of sedimentation and erosion. As a result, the canals are holding a thick layer of nutrient rich muck along the bottom & are often times much shallower than their intended design. The shallow depths and muck layer are leading to aquatic vegetation blooms which are unsightly and obstruct navigation and drainage flow. As these blooms increase in intensity and frequency the costs to treat and remove the aquatic vegetation increases. In order to restore the canals to their designed depths & remove the years of sedimentation, the canal system will need to be dredged of these materials. The dredging of the canal system would take place over several years with a target to complete 1 linear mile a year. Techniques for sediment removal would vary by location and will likely be dependent on access. The project will also include an update to the stormwater master plan.

PROJECT JUSTIFICATION

The removal of years of sedimentation, unwanted vegetation and litter from the canal system will allow the canal system to continue providing the necessary storage and conveyance needed for flood control as well as providing clean and safe waterways for the enjoyment of the residents of The Village.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

Project will decrease the cost of aquatic weed eradication.

La Mancha Avenue Drainage SW2504

FUND	PROJECT TYPE	PROGRAM CATEGORY
408	New	Stormwater

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Utilities - Stormwater	Public Works Director	La Mancha Avenue from Las Palmas St to Madrid, North of the roundabout

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Construction	\$0	\$750,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$750,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance and FDOT Grant Funding

PROJECT DESCRIPTION

Project is for the installation of underdrain along La Mancha Avenue from Las Palmas Street to Madrid, north of the roundabout. The project includes construction, engineering design and construction management.

PROJECT JUSTIFICATION

The road is being damaged by high groundwater, which is exacerbated during the rainy season. The underdrain system is designed to lower the groundwater table at the road and protect the roadway base.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

Canal Bank Maintenance SWXXCM

FUND	PROJECT TYPE	PROGRAM CATEGORY
408	New	Stormwater
DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Various canal locations throughout the village

Itemization Description	Carry-Over FY 24	FY 25	FY 26	FY 27	FY 28	FY 29
Amount						
Other	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
AMOUNT	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Project is for the removal of trees on the canal banks that have overgrown and are impacting travel for boats and inhibit the maintenance of the canal banks. Project includes construction, engineering design and construction management.

PROJECT JUSTIFICATION

The removal of the trees is necessary for the maintenance of the canal banks and the use of the canal.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

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BUDGET PROCESS

The Village of Royal Palm Beach's Budget process began in April of the current fiscal year with a meeting between the Village Manager and Department Directors to review budget philosophy and develop overall goals and objectives. The budget preparation process extends for a period of approximately six months of the fiscal year. During this period, meetings are held with Department Directors, the Village Council and the public to ensure representative input. The Budget Calendar on page 200 details the actions taken during the Budget Process.

The Village uses the Budgeting by Activity (Division) and Objective process in the formulation of its budget. Departmental Budgets include an Organizational Chart and Recap page. Each department is divided into major activities or programs, which are performed by that department. Individual activity budgets include an Objective/Performance page and a Budgetary Account Summary. The Objective/Performance page presents a brief review of the activity description, activity service objectives and quantitative performance/workload indicators, number of personnel and major budget level changes. The Budgetary Account Summary provides expenditure detail and a comparison of current and previous years' expenditures on a line item basis. The Budgetary Process is very valuable in communicating with the Village Council and citizens of the Village.

BUDGETARY CONTROL

The Village adopts its budget by budgetary center for the General Fund. In the General Fund and all Capital Funds, estimated purchase amounts are encumbered prior to the release of purchase orders to vendors. When such encumbrances indicate an overrun of the activity or project budget, purchase orders are held until appropriations are available. Expenditures may not legally exceed appropriations at the budgetary department level for the General Fund and at the project level for all Capital Projects.

Unexpended appropriations lapse at fiscal year end, except for those approved by the Village Council or designee to be carried forward. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve the position of the applicable appropriation, is employed as an extension of formal budgetary procedures. All operating encumbrances outstanding in the General Fund will lapse at fiscal year end unless approved by the Finance Department to be carried forward. Outstanding encumbrances in the Capital Projects Funds (related to active/ongoing projects) are reported as reserves of fund balance and do not constitute expenditures or liabilities, because the commitments will be honored during the subsequent year. During the fiscal year, all budget and supplemental amendments are made in a legally permissible manner.

BUDGET AMENDMENTS

Expenditure control within an Operating Fund of the Budget is at the Department level and in a Capital Fund at the Project level. Hence, a Budget Amendment is required if either of those levels are to be exceeded. Additionally, a Budget Amendment is required if the total appropriation of a Fund is to be exceeded.

When a Department determines that either of the above is going to occur they are required to advise the Finance Department in a detailed writing as to why the amendment will be necessary. The Finance Department will determine the applicable sources and uses of funds and prepare a Budget Amendment document delineating the appropriation and/or transfer of monies and present it at a subsequent Council meeting where it must be approved by the Village Council.

BASIS OF ACCOUNTING

Basis of Accounting refers to the time period when revenues and expenditures are recognized in the accounts and reported on the financial statements. Basis of Accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Government Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized in the period in which they become susceptible to accrual; that is when they become measurable and available to pay liabilities of the current period.

Property taxes, utility and franchise taxes, intergovernmental revenues and charges for services are susceptible to accrual when collected in the current year or within sixty days subsequent to September 30th, provided that amounts received pertain to billings through the fiscal year just ended. Further, property taxes are recognized as revenue in the fiscal year for which they are levied. Investment earnings are recorded as earned since they are measurable and available. Permits, fines, forfeitures and contributions are not susceptible to accrual because, generally, they are not measurable until received in cash. Revenues collected in advance of the year to which they apply are recorded as deferred revenues.

Expenditures under the modified accrual basis of accounting are generally recognized when the related fund liability is incurred and expected to be liquidated with available resources. Exceptions to this general rule include principal and interest on general long-term debt which are recognized when due.

All Proprietary Fund types and the Pension and Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Revenue is recognized when earned, and expenses are recognized when they are incurred.

The Agency Funds are custodial in nature and do not involve measurement of results of operations. They are accounted for under the modified accrual basis of accounting. Assets and liabilities are recognized on the modified accrual basis.

BASIS OF BUDGETING

The budgets of general government type funds are prepared on a modified accrual basis. Briefly, this means that obligations of the Village are budgeted as expenses, but revenues are recognized when they are actually received.

The Budget is a balanced budget which means that estimated revenues are equal to estimated expenditures.

All appropriations lapse at year end; however, encumbrances and amounts specifically designated to be carried forward to the subsequent year are reappropriated in the following year. All active projects in the Capital Improvement Program are automatically carried forward and requests for operating funds will be analyzed and approved by the Finance Department.

The Annual Comprehensive Financial Report, (ACFR) shows the status of the Village's finances on the basis of "generally accepted accounting principles" (GAAP) and fund expenditures/revenues on both a GAAP and budget basis for comparison purposes.

BUDGET CALENDAR

FISCAL YEAR 2024/2025

DATE		TASK	PARTICIPANTS
March 25, 2024	Monday	Budget Kickoff - Distribute Budget Instructions and materials needs for the preparation of the FY2024/2025 Budget	Village Manager Finance Director Dept. Directors/Staff
March 25 to April 19, 2024		Develop salary and revenue projections	Village Manager Finance Director
April 22, 2024	Monday	C.I.P. NEW PROJECTS AND CARRYOVER PROJECTS DUE	All Departments
April 26, 2024	Friday	OPERATING BUDGET REQUESTS DUE	All Departments
April 29 to May 10, 2024		Revenue and expense data is compiled Preliminary proposed budget is prepared	Finance Director
May 13, 2024	Monday	Meet with Department Directors, review budget	Village Manager Finance Director Department Directors
May 16, 2024	Thursday	CIP Review and Update	Village Manager Finance Director Asst Finance Director Village Engineer Parks & Rec Director Public Works Director
June 3 to June 27, 2024		Final changes are made to the proposed budget Document is prepared	Finance Department
June 28, 2024	Friday	The Proposed Budget is submitted to the Village Council	Finance Director
July 11, 2024	Thursday	Budget Workshop - Presentation and overview of Proposed Budget	Village Manager Finance Director
July 18, 2024	Thursday	AGENDA ITEM FOR TENTATIVE ADOPTION AND NOTIFICATION TO PROPERTY APPRAISER OF PROPOSED MILLAGE RATE, ROLLBACK RATE AND DATE, TIME AND PLACE OF PUBLIC HEARINGS	Finance Director
July 19 to August 16, 2024		Final changes are made to the FY2024/2025 Budget as recommended by the Village Council	Finance Department
September 12, 2024	Thursday	FIRST PUBLIC HEARING ON PROPOSED BUDGET	Village Council
September 19, 2024	Thursday	SECOND AND FINAL PUBLIC HEARING ON PROPOSED BUDGET	Village Council
September 27, 2024	Friday	FINAL BUDGET DOCUMENTS DISTRIBUTED TO ALL INTERESTED PARTIES	Finance Department

Public Hearings

Palm Beach County - September 10, 2024 & September 17, 2024

School Board - July 31, 2024 & September 4, 2024

FINANCIAL POLICIES

The Village of Royal Palm Beach's financial policies, compiled below, set forth the basic framework for the overall financial management of the Village. These policies assist the Village Council's decision-making process and provide guidelines for evaluating both current activities and proposals for future programs.

General Policies

- Annually prepare a budget, submit it to Village Council for approval and publicly issue a budget document.
- Identify costs and funding sources before recommending approval of capital and operating budgets.
- Provide for sound financial planning, the best possible bond rating and adequate working capital in all funds.
- Take measures to protect against catastrophic losses through a combination of insurance and cash reserves.
- Follow the Village of Royal Palm Beach Charter when preparing the Village's budget.
- Estimate and review the long-term costs associated with proposed new programs or services.
- Annually review all existing programs to determine whether a recommendation to the Village Council to maintain, decrease or increase service levels is appropriate.
- Review annually all administrative policies governing accounting procedures, billing, purchasing and asset use and control.

Operating Budget Policies

- Pay for all current year operating expenses with current year revenues and/or available fund balances.
- The budget will provide adequate funds for the maintenance of plant and equipment and funding for their orderly replacement.
- Make all purchases in an impartial, economical, efficient, and competitive manner, in accordance with all Federal, State and municipal laws and coordinate through Purchasing.
- The budget will be controlled at the Department level within an operating fund and at the project level in a capital fund by the applicable Department Director. Budget amendment requests and transfers of funds will originate from the applicable Department Director and the Finance Director and shall be subject to the approval of the Village Manager and be placed as an agenda item for approval by the Village Council.
- Issue a Comprehensive Annual Budget Document.

Revenue Management Policies

- Levy taxes to adequately offset inflation and provide the desired level of service.
- Annually review all revenue schedules, including taxes, rates, licenses, user fees, and other charges, to ensure compliance with Village Council's approved policies.
- Maintain a diversified revenue base to help mitigate the effects of short-term fluctuations in any one revenue source.
- Conservatively estimate annual revenues utilizing established industry standards along with historical trend information.
- Review new sources of revenue to fund operating and capital costs consistent with the Village Councils' goals and priorities.

Fund Balance Policies

Under the provisions of GASB 54 the Village changed the classification for the definitions of various fund balances as follows:

Maintain an unassigned fund balance in the General Fund equal to a minimum of 25% of current year General Fund budgeted operating expenditures.

Establish a non-spendable fund balance in the amount equal to the Village's unpaid inventory and prepaid expenses.

Maintain a committed fund balance for payment of liabilities related to compensated absences, and other post-employment benefits at a rate of 100% of the fiscal year end accrued liabilities.

Accounting, Auditing and Reporting Policies

- Provide regular information concerning cash position and investment performance through its accounting system.
- Establish and maintain a high degree of accounting competency. Financial accounting and reporting will be done in accordance with methods prescribed by the Governmental Accounting Standards Board and the Government Finance Officers Association, or their equivalents.
- Maintain financial systems to monitor expenditures, revenues and performance of all municipal programs on an ongoing basis.
- Provide full disclosure in annual financial statements and note/bond representations.
- Use an independent certified public accounting firm to perform an annual audit.
- Publicly issue an Annual Comprehensive Financial Report.
- Comply with all required reporting requirements related to bond issuance terms.

Investment Management Policies

Make a cash flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled to ensure cash availability.

Pool cash from all legally permitted funds for investment purposes.

Ensure timely deposit of all collected revenues.

Deposit funds only in financial institutions which are insured by the Federal Deposit Insurance Corporation or are approved for full collateralization by the public deposit protection act or other state statutes.

Invest funds following the established investment policy in accordance with section 218.415, *Florida Statutes*. The Village Manager and/or Finance Director are authorized to invest surplus public funds pursuant to section 218.415(16), *Florida Statutes*.

Maximize the investment rate of return. Adhere to lawful investment options. Safety of the principal shall be the dominant requirement, followed by sufficient liquidity to meet operating requirements, and then yield.

Debt Management Policies

- The Village Charter has no required debt limit; however any outstanding debt is viewed within the limits prescribed herein.
- Approve the issuance of Debt Obligations to refund outstanding debt when market conditions indicate or for management considerations.
- Periodically approve the issuance of Debt Obligations on behalf of the Village to finance the construction or acquisition of infrastructure and other assets for the purpose of meeting its governmental obligations to its residents.
- Assure that such Debt Obligations are issued and administered in such a manner as to ensure and sustain the long-term financial integrity of the Village, to achieve the highest possible credit rating and to preserve and enhance the quality of life, safety and welfare of its citizens.
- Assure that such Debt Obligations shall not be issued or debt proceeds used to finance current operations of the Village.
- Issue Debt Obligations if necessary to minimize the impact of construction or acquisition of infrastructure and other assets on the budget of the Village.
- Consider long-term financing for the acquisition, maintenance, replacement, or expansion of physical assets (including land) only if they have an economic/useful life of at least five years.
- Not issue debt for periods exceeding the useful life or average useful lives of the project or projects to be financed.
- Normally rely on internally generated funds and/or grants to finance its capital needs. Debt will be issued for a capital project only in the case of an emergency, or when inclusion of a project in the Village's pay-as-you-go capital program will preclude the construction of smaller necessary capital improvements.
- Limit annual General Fund debt service expenses to no more than 10 percent (10%) of the total annual General Fund budget.
- Limit outstanding general obligation debt to a maximum of five percent (5%) of the assessed valuation of taxable property.

Currently the Village has no outstanding long-term debt. It was completely paid off in 2015/2016.

Capital Budget Policies

- Evaluate the relative merit of each capital project according to Village Council's goals and priorities.
- Coordinate the development of the capital improvement budget with the development of the operating budget.
- Rely on internally generated funds and/or grants to finance its capital needs. Debt will be issued for a capital project only in the case of an emergency, or when inclusion of a project in the Village's pay-as-you-go Capital program will preclude the construction of smaller necessary capital improvements.
- Thoroughly evaluate and update the five-year Capital Improvements Program on an annual basis providing detailed information regarding operational impacts.
- Maintain all assets at a level adequate to protect the Village's capital investment and minimize future maintenance and replacement costs.

FINANCIAL STRUCTURE

Description of Funds and Fund Types

For accounting purposes, a state or local government is not treated as a single, integral entity. Rather, a government is viewed instead as a collection of smaller, separate entities known as “funds”. The Governmental Accounting Standards Board’s (GASB) Codification of Governmental Accounting and Financial Reporting Standards (Codification), Section 1300, defines a fund as:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

All of the funds used by a government must be classified into one of seven “fund types.” Four of these fund types are used to account for a state or local government’s “governmental-type” activities and are known as “governmental funds”. Two of these fund types are used to account for a government’s “business-type” activities and are known as “proprietary funds”. Finally, the seventh fund type is reserved for a government’s “fiduciary activities”.

Governmental Funds

Four fund types are used to account for governmental-type activities. These are the general fund, special revenue funds, debt service funds, and capital projects funds. An annual budget is required to be adopted for all governmental funds.

General Fund

The General Fund is used to account for most of the day-to-day operations of the Village, which are financed from property taxes, fees, licenses, permits, fines and forfeitures intergovernmental and other general revenue. There can only be one general fund. Activities financed by the General Fund include the day to day operating costs of the following departments:

- Village Council
- Village Manager
- Village Clerk
- Human Resources
- Planning & Zoning
- Finance
- Information Systems
- Legal
- Police (Contracted to Palm Beach County Sheriff’s Department)
- Fire-Rescue (Provided by Palm Beach County Fire Rescue Municipal Service Taxing Unit (MSTU))
- Community Development
- Engineering
- Public Works
- Parks and Recreation
- Non-Departmental

A description of each of the above department functions can be found within each department's expenditure section of the budget document.

Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses. The Village has the following special revenue funds for which an annual budget is also adopted:

- Recreation Facility Fund - Accounts for contributions received from all sources for the acquisition, improvement, expansion or implementation of parks and recreational facilities.
- Community Beautification Fund - Accounts for contributions received from local developers to enhance the aesthetic landscape and visual perception of the Village.
- American Rescue Plan Act (ARPA) Fund - Accounts for the Village's restricted activity related to the American Rescue Plan Act (ARPA) Award.

Capital Projects Funds

The Capital Projects Funds account for all resources used for the acquisition and/or construction of capital equipment and facilities by the Village. The sources of revenue in these funds are Impact fees, transfers from other funds, grants and a portion of Sales Tax Revenue. A five year Capital plan is presented during the budget process, of which only the first year is adopted by the Village Council. Any unexpended amounts at fiscal year-end, are rolled over to the new fiscal year.

- Impact Fee Capital Projects Fund - This fund was established to collect impact fees on all new construction activity in the Village and pay for the new capital facilities related to new development. These fees are levied for roads, public parks, public buildings, law enforcement and fire protection and rescue.
- Sales Surtax Fund – This fund was established to use the voted additional 1% sales tax for various restricted construction projects and capital equipment purchases undertaken by the Village that are not included in the Capital Improvement Fund
- Capital Improvement Fund – This fund was established to account for the various construction projects and capital equipment purchase undertaken by the Village. The primary source of funding has been transfers from the General fund on a pay-as-you go basis.
- Utility Capital Improvement Fund - This fund was established to account for capital projects in the Stormwater Utility Fund.

Proprietary Funds

Two fund types can be used to account for a government's business-type activities (activities that receive a significant portion of their funding through user fees). The Village uses one of the two, an Enterprise fund for their Stormwater Utility.

GLOSSARY OF TERMS

A

Accounting Period - A period at the end of which and for which financial statements are prepared. The Village's accounting period is from October 1 through September 30.

Accounting Procedures - All processes which discover, record, classify and summarize financial information to produce financial reports and provide internal control.

Accrual Basis - The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flow.

Annual Comprehensive Financial Report (ACFR) - A complete set of financial statements presented in conformity with U.S. generally accepted accounting principles and audited in accordance with U.S generally accepted auditing standards by a firm of licensed certified public accountants.

Ad Valorem Tax - A tax levied on the assessed value of real and personal property. This tax is also known as property tax.

Adopted Budget - The revenue and expenditure plan for the Village for the fiscal year as reviewed and approved by the Village Council.

Appropriation - An authorization granted by a legislative body to incur obligations and to expend public funds for stated purposes.

Assessed Valuation - The value set upon real estate or other property by the County Property Appraiser and the State as a basis for levying taxes.

Audit - A methodical examination of utilization of resources. It concludes in a written opinion of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

B

Balanced Budget - This is a basic budgetary constraint intended to ensure that a government does not spend beyond its means and that its use of resources for operating purposes does not exceed available resources over a defined budget period. A more stringent definition requires that a government maintain a balance between operating expenditures and operating revenues over the long term, not just during the current operating period as is the definition of a basic budget. The latter definition of balance is referred to as structural balance, which is the goal of a balanced budget.

Bonds - A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest by a specified future date.

Budget Calendar - The schedule of key dates or milestones, which the Village follows in the preparation and adoption of the budget.

Budget Message - A general discussion of the budget as presented in writing by the budget making authority to the legislative body.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

C

Capital Assets - Assets of significant value having a useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget - A plan of capital expenditures and the means of financing them. The capital budget is enacted as part of the Village's consolidated budget, which includes both operating and capital outlays.

Capital Expenditures - Capital expenditures consists of two categories. The first represents items costing (individually) between \$5,000 and \$10,000 with a life expectancy of more than two years and are accounted for in the General Fund. The second category represents items/projects costing more than \$10,000. These costs are included in the Village's Capital Improvement Program.

Capital Improvement Program (CIP) - A plan for capital expenditures to be incurred each year over a period of five future years, setting forth each capital project, the amount to be expended in each year and the method of financing those expenditures.

Capital Outlays - A disbursement of money, which results in the acquisition of or addition to, fixed assets.

Capital Projects Fund - A fund created to account for all resources used for the acquisition of designated fixed assets by a governmental unit.

Contingency - An appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if not used, lapse at yearend.

D

Debt Limits - The maximum amount of gross or net debt that is legally permitted.

Debt Service - The payment of principal and interest on borrowed funds such as bonds.

Depreciation - The decrease in value of physical assets due to use and the passage of time.

Distinguished Budget Presentation Program - A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

E

Encumbrance - An amount of money committed for the payment of goods and services not yet received or paid for.

Expenditure - The cost of goods delivered and services rendered, whether paid or unpaid, including expenses, debt retirement not reported as a liability of the fund from which retired, or capital outlay.

F

Fines and Forfeitures - Consists of a variety of fees, fines and forfeitures collected by the State Court System, including bail forfeitures, garnishments, legal defenders and juror/witness fees.

Fiscal Year - Any period of 12 consecutive months designated as the budget year. The Village's budget year begins October 1 and ends September 30.

Fixed Assets - Assets of a long term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, and machinery and equipment.

Franchise Tax - Tax imposed on all local sales of public utility services, including electricity, water and solid waste.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities.

Fund Balance - The difference between financial assets of the fund, and certain liabilities expected to be liquidated in the near future from those assets; i.e., the equity in a governmental fund.

Fund Type - In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service and Trust and Agency.

G

General Fund - The Village's major operating fund, which accounts for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the issuing government are pledged.

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

I

Infrastructure - The basic framework or foundation of the Village; i.e., its buildings, roads, bridges, sidewalks, water system and sewer system.

Interest Income - Revenue associated with the Village cash management activities of investing.

Intergovernmental Revenue - Consists of revenue received from or through the State. These include State Revenue Sharing, Alcoholic Beverage Tax, Sales Tax (5th cent), and Telecommunications Tax.

Investments - Securities and real estate held for the production of revenues in the form of interest, dividends, rentals or lease payments.

L

Liability - Debt or legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. NOTE: this term does not include encumbrances.

Line-Item Budget - A budget, which emphasizes allocations of resources to specific organizational units or particular objects of expenditures, such as personnel services, supplies, and capital outlay. Line-item budgets may be organized to provide accountability at varying levels, such as departments, divisions or agencies.

Long-Term Debt - Debts that will not be paid or otherwise satisfied within one year or the normal operating cycle.

M

Mill - A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

Millage Rate - The total tax obligation per \$1,000 of assessed valuation of property.

Modified Accrual - The basis of accounting that recognizes revenues in the accounting period in which they are both measurable and available to finance expenditures. Expenditures are generally recognized in the accounting period in which they are both measurable and incurred. The modified accrual basis of accounting is utilized in the preparation of budgets for all governmental fund types, which include the General Fund, Special Revenue Funds, and the Debt Service Funds contained within this document.

O

Obligations - Amounts which a government may be required legally to meet out of its resources.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisitions, spending and service delivery activities of a government are controlled. Law requires the use of an annual operating budget.

Ordinance - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

P

Pay-As-You-Go Basis - A term used to describe the financial policy of a governmental unit which finances some or all of its capital outlays from current revenues rather than by long-term borrowing.

Performance Budget - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Property Tax - A tax levied on the assessed value of real property. The tax is also known as ad valorem tax.

R

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenues - An addition to the assets of a fund which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital to enterprise or to intragovernmental service funds.

Rolled-Back Rate - The rolled-back rate is the rate of property tax required to raise the same tax revenues in the upcoming fiscal budget year as in the current fiscal budget year, not counting new construction.

S

Sales Tax - Tax imposed on the taxable sales of all final goods.

Special Revenue Fund - A fund to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Statute - A written law enacted by a duly organized and constituted legislative body.

Stormwater Utility Fund - A fund to account for the income and expenses of operating the Village's Stormwater runoff collection, transmission and treatment and disposal system.

T

Tax Rate - The amount of tax stated in terms of a unit of a tax base. The State of Florida uses a mill as its tax rate. A mill is the rate applied to each thousand dollars of taxable appraised value. In accordance with Florida Statute, 200.071, except as otherwise provided herein, no ad valorem tax millage shall be levied against real property and tangible personal property by counties/municipalities in excess of 10 mills, except for voted levies.

Taxable Value - A value that is established for real and personal property as a basis for levying property taxes. The value is equal to 95% of market value, as required by State law.

Truth in Millage (TRIM) - The Florida Truth in Millage (TRIM) Act serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate. The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the “rolled-back” rate).

Transfer In/Out - Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

U

User Charges - User fees are charged for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming (e.g. building inspections).

Fees are traditionally charged under the following circumstances:

- Service is supplied to an individual or group
- Benefits accrue to an individual or group
- Service can be withheld from individuals who refuse to pay
- Cost can be passed on to the ultimate beneficiary
- Degree of utilization can be measured
- Use of service is voluntary

ACRONYMS

ACFR	Annual Comprehensive Financial Report
AP	Accounts Payable
ARRA	American Recovery and Reinvestment Act
ARPA	American Rescue Plan Act
BOCC	Board of County Commissioners
BTR	Business Tax Receipt(s)
CIP	Capital Improvement Program
cu	Cubic
DRI	Development of Regional Impact
EAR	Evaluation and Appraisal Report
EEOC	Equal Employment Opportunity Commission
FDEP	Florida Department of Environmental Protection
f.k.a.	Formally Known As
FOC	Field Operations Center
FPL	Florida Power and Light
FRDAP	Florida Recreation Development Assistance Program
ft	Foot
F/T	Full time
FRS	Florida Retirement System
FTP	File Transfer Protocol
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
HVAC	Heating, Ventilation and Air Conditioning
ID	Identification
ITID	Indian Trail Improvement District
LAP	Local Agency Program
lf	Linear Foot
LLC	Limited Liability Company or Corporation
LLLP	Limited Liability Limited Partnership
LWC	Land and Water Conservation
MPO	Metropolitan Planning Organization
MUPD	Mixed Use Planned Development
MXD	Mixed Use Development
NPDES	National Pollutant Discharge Elimination System

PBC	Palm Beach County
PB	Palm Beach County
PID	Planned Industrial Development
PR	Payroll
P/T	Part time
PW	Public Works
RPB	Royal Palm Beach
RV	Recreational Vehicle
SFWMD	South Florida Water Management District
SR	State Road
SQ. FT.	Square Foot
TBD	To Be Determined
TRIM	Truth in Millage

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COMMUNITY PROFILE

The Village of Royal Palm Beach, incorporated in 1959, is located in the central western part of Palm Beach County which is considered to be a top growth area in the County and one of the top growth areas in the State. The Village of Royal Palm Beach currently occupies a land area of 12 square miles and serves a population of over 40,200 residents. The Village is empowered to levy a property tax on both real and personal properties located within its boundaries. It is also empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by Village Council.

The Village of Royal Palm Beach has operated under the Council-Manager form of government since 1959. Policy-making and legislative authority are vested in the Village Council consisting of the Mayor and four Council members. The Village Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring both the Village Manager and Village Attorney. The Village Manager is responsible for carrying out the policies and ordinances of the Village Council, for overseeing the day-to-day operations of the government and for appointing the directors of the various departments. The Village Council is elected on a non-partisan basis. Council members serve two-year staggered terms. The Mayor is also elected to serve a two-year term. The Mayor and the four Council members are elected at large.

The Village provides general municipal services such as recreation, public works, cultural events and stormwater utility services. Police services are provided under contract by the Palm Beach County Sheriff and Water and Wastewater utilities are provided by Palm Beach County Water Utilities subsequent to the sale of our utility in April 2006.

Consider:

- Median household income for Royal Palm Beach is \$90,143 and for Palm Beach County it is \$76,066.
- Principal employment in the Village is the Service Industry with a labor force of over 28,179 employees.
- There is approximately 5,438,298 square feet of commercial space in the Village.
- 6 major shopping centers, 5 supermarkets and numerous restaurants are placed throughout the Village.
- Home to three elementary schools, one middle school, one charter school (elementary to middle) and one high school.
- Twenty three community parks on 500.25 acres of parkland, including a cultural center, recreation center, sporting center and other municipal recreation facilities for Village residents.
- Two public golf courses.
- Supervised youth baseball, soccer and girls' softball programs.
- Served by two local hospitals.
- Country clubs for golf, tennis and swimming.

Surrounding Communities

Village of Wellington

A planned community of over 34,000 acres, Wellington offers neighborhoods in all price ranges. From condominiums, town homes and villas, to single family residences, custom estate homes and master plan communities. Wellington offers bike path, jogging trails, neighborhood parks and recreation areas, a centerpiece lake, along with a number of renowned golf courses and country clubs. Incorporated in 1995, Wellington is the 5th largest municipality in Palm Beach County with a population of over 61,634 residents. The Village of Wellington is governed by a Mayor and four Council Members and a Village Manager administers the everyday operations.

Consider:

- Median household income for Wellington is \$105,848.
- Country club living: golf, tennis, swimming, physical fitness and equestrian facilities.
- Boating, fishing and sailing on two scenic lakes.
- Six elementary schools, three middle schools and two high schools.
- A Boy's and Girl's Club sponsored by the Boy's Clubs of America.
- Supervised youth baseball, soccer, softball, football and swimming programs.
- Houses of worship for all major denominations.
- Palm Beach Polo Country Club and the internationally known Stadium Jumping are located here, featuring a full winter polo season and world-class equestrian competitions and events.
- The Mall at Wellington Green is a 1.3 million square foot, 2-level mall featuring 190 specialty shops and restaurants plus four two-level department stores and two furniture store galleries.

Town of Loxahatchee Groves

This countryside residential area was incorporated in November 2006 as the 38th municipality in Palm Beach County. Currently with a population of over 3,375, the median household income is \$78,875. Known locally as the "Last Frontier", it is home to those who prefer wide-open spaces with a "Home in the Country" feeling. Home sites range from a quarter acre to ten plus acres, so there's plenty of room for nature lovers, horse and cattle grazing, nursery growers and quiet uncongested living. Single family homes are available in a great variety of styles and price ranges. The lifestyle is unstructured and fits the tastes of those who love the country life. The Town of Loxahatchee Groves is governed by 5 Council members led by a Mayor and Vice Mayor.

The Acreage

The Acreage, an unincorporated area of Palm Beach County, consists of one and one quarter acre plus home sites. This area is home to those who value open spaces and the convenience of city living. This community is run by the Indian Trails Improvement District (ITID), a special district which provides drainage, road improvements and a neighborhood park system. The ITID was created by the Florida Legislature in 1957 to oversee the needs of the 17,000 developable lots encompassing a 110 plus square mile area. The district currently serves over 42,511 residents. The district is supervised by an elected, five-member board of supervisors and day-to-day operations are under the supervision of a district administrator appointed by the ITID Board of Supervisors.

There are four elementary schools, two middle schools and one high school in the Acreage. Nine neighborhood parks are located throughout the community.

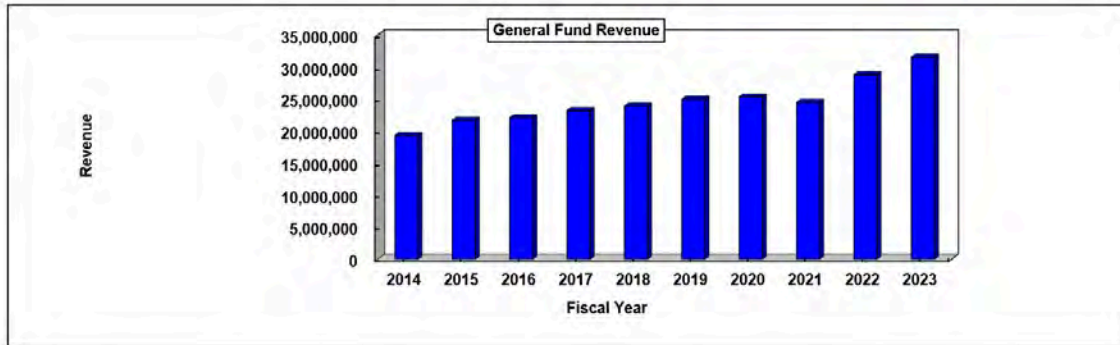
DEMOGRAPHIC STATISTICS

<u>Date of Incorporation</u>		<u>Village Employees (including part-time)</u>	<u>Budgeted FY 2025</u>
June 20, 1959		Administration	13.00
<u>Form of Village Government</u>		Finance	5.50
Council - Manager		Information Systems	5.00
<u>Area</u>		Community Development	11.00
Square miles	11.20	Engineering	9.00
Miles of streets	148.66	Public Works	20.25
<u>Population Per U.S. Census</u>		Recreation	69.00
2014	36,265	Stormwater Utility	7.25
2015	36,906	Total	140.00
2016	37,138	<u>Building Permits</u>	<u>FY 2023</u>
2017	37,485	Total other permits issued	3,764
2018	37,934	Value of other permits issued	\$ 97,363,657
2019	38,691	Total Commercial permits issued	11
2020	38,932	Value of Commercial permits	\$ 26,887,997
2021	39,144	<u>Police Department (contracted with Palm Beach County Sheriff's Office)</u>	
2022	39,345	Station	1
2023	40,299	<u>Fire Department</u>	
<u>Service Delivery Cost Per Capita</u>		Stations	2
2014	582	<u>Parks and Recreation</u>	
2015	719	Number of Parks	25
2016	689	Total Park Acres Maintained	504.1
2017	693		
2018	644		
2019	773		
2020	751		
2021	697		
2022	732		
2023	782		
<u>Elections</u>	<u>FY 2023</u>	<u>Park Facilities</u>	
approx. Registered voters	0	Recreation Center, Concession/Restrooms, Commons	
approx. Votes cast in last election	0	Park Cafe, Cultural and Sporting Centers; Golf Training	
approx. Voting percentage	0.00%	Center, Disc Golf Course, Canoe and Kayak Launch,	
		Race Car Track; Softball, Baseball, Soccer and Football	
		Fields; Basketball, Bocce Ball, Tennis, Racquetball,	
		Pickleball and Volleyball Courts; Bike/Jogging Paths,	
		Walking Trails, Outdoor gym equipment, Fishing Docks	
		and Tot Lots; Picnic Pavilions, Playgrounds, Dog Parks,	
		Interactive Fountains and Amphitheatres.	
<u>Schools Located in Village</u>	<u>FY 2023</u>		
Number of Public Schools	7		
Number of Charter Schools	1		
Number of teachers	419		
Number of administrative and support staff	174		
Number of students	6,452		

*Population - Bureau of Economic and Business Research (BEBR), University of Florida

GENERAL GOVERNMENTAL REVENUE BY SOURCE LAST TEN FISCAL YEARS

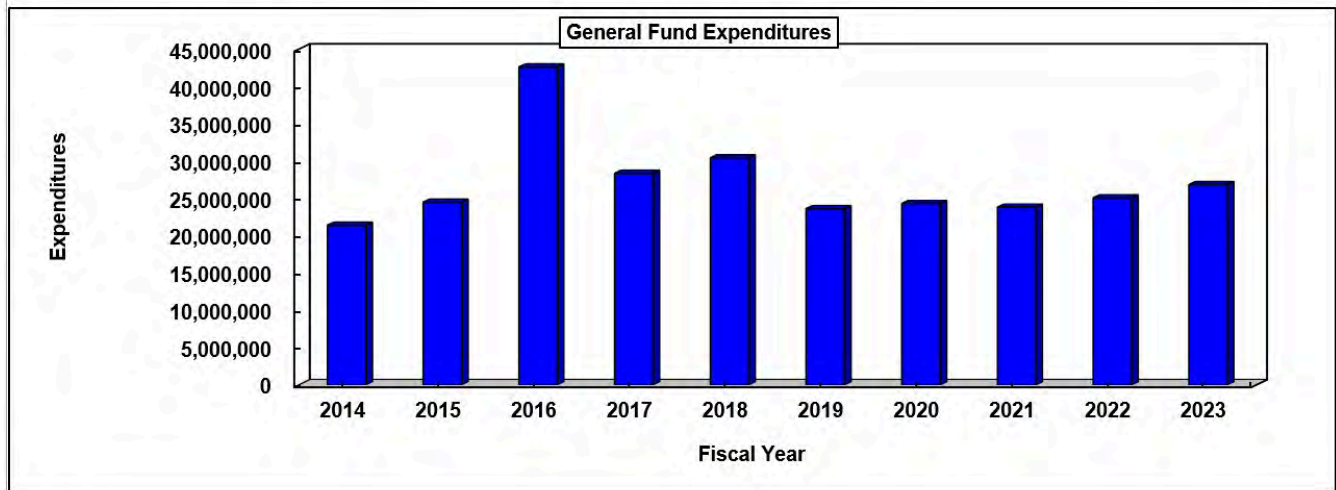
Fiscal Year	Ad Valorem Taxes	Franchise Fees	Utility Service Taxes	Licenses and Permits	Inter-governmental Revenue	Charges for Services	Fines and Forfeitures	Miscellaneous	Total
2013/14	3,463,389	2,737,903	4,479,608	1,499,087	4,302,949	645,001	433,842	1,742,113	19,303,892
2014/15	3,766,974	2,799,075	4,476,157	1,881,150	5,041,090	699,120	482,065	2,535,145	21,680,777
2015/16	4,272,825	2,829,621	4,499,054	1,689,212	5,347,005	601,550	536,824	2,302,064	22,078,156
2016/17	4,658,932	2,760,818	4,557,505	2,535,355	5,555,415	603,248	485,613	2,034,845	23,191,732
2017/18	4,996,956	2,708,888	4,642,409	2,242,174	5,691,405	628,403	513,019	2,473,880	23,897,135
2018/19	5,278,156	2,945,827	4,634,148	1,910,401	6,262,352	521,190	522,063	2,878,735	24,952,873
2019/20	5,489,761	3,099,076	4,672,259	1,785,496	5,603,903	303,208	531,148	3,821,243	25,306,095
2020/21	5,972,737	3,296,230	4,741,110	1,955,902	6,533,083	279,750	322,743	1,372,351	24,473,906
2021/22	6,261,280	3,681,990	4,944,305	2,454,590	7,483,565	453,048	544,840	2,943,531	28,767,148
2022/23	7,101,851	4,248,355	5,575,014	1,710,035	8,172,099	489,977	367,845	3,846,669	31,511,845



Directly Derived from ACFR "Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds"

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION LAST TEN FISCAL YEARS

Fiscal Year	General Government	Public Safety	Public Works	Culture and Recreation	Capital Outlay	Debt Service	Total
2013/14	5,051,964	8,250,559	2,603,227	3,805,837	21,451	1,669,770	21,402,808
2014/15	5,030,545	8,628,119	2,890,297	4,517,487	1,742,625	1,669,314	24,478,386
2016/16	5,212,267	8,856,418	2,939,957	4,499,375	4,613,153	16,473,822	42,594,991
2016/17	5,548,986	9,104,060	3,451,372	4,390,440	5,860,792	0	28,355,649
2017/18	5,661,639	9,289,712	3,854,869	4,845,428	6,774,568	0	30,426,215
2018/19	5,969,398	9,540,718	3,432,228	4,625,857	40,552	0	23,608,752
2019/20	6,106,483	9,783,251	3,811,633	4,483,018	115,206	0	24,299,590
2020/21	6,286,367	9,702,678	3,834,517	3,923,684	63,847	0	23,811,093
2021/22	6,679,516	9,959,358	3,754,950	4,660,394	7,643	0	25,061,861
2022/23	7,134,788	10,421,345	4,034,628	5,243,309	0	0	26,834,070



Directly Derived from ACFR "Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds"

PALM BEACH COUNTY MUNICIPALITIES
2023 FINAL TAX RATES AND UTILITY TAXES

<u>Municipality</u>	<u>Operating Millage</u>	<u>Debt Service</u>	<u>Fire Rescue</u>	<u>Total Millage</u>	<u>Utility Taxes</u>		
					<u>Electric</u>	<u>Water</u>	<u>Gas</u>
1 Riviera Beach	8.3500	0.0000	0.0000	8.3500	10.00%	10.00%	10.00%
2 West Palm Beach	8.1308	0.0698	0.0000	8.2006	10.00%	10.00%	10.00%
3 Boynton Beach	7.8500	0.0000	0.0000	7.8500	10.00%	0.00%	10.00%
4 North Palm Beach	6.9000	0.0000	0.0000	6.9000	10.00%	10.00%	10.00%
5 Delray Beach	6.3611	0.1371	0.0000	6.4982	10.00%	0.00%	10.00%
6 Tequesta	6.4595	0.0000	0.0000	6.4595	9.00%	9.00%	9.00%
7 Lake Worth Beach	5.4945	0.9200	0.0000	6.4145	0.00%	0.00%	10.00%
8 Greenacres	6.3000	0.0000	0.0000	6.3000	10.00%	10.00%	10.00%
9 Lake Park	5.1870	0.0000	0.0000	5.1870	10.00%	10.00%	10.00%
10 Palm Beach Gardens	5.1700	0.0000	0.0000	5.1700	0.00%	0.00%	0.00%
11 Jupiter	2.3894	0.1330	1.7879	4.3103	6.00%	0.00%	6.00%
12 Boca Raton	3.6580	0.0203	0.0000	3.6783	10.00%	0.00%	10.00%
13 Palm Beach	2.6110	0.0000	0.0000	2.6110	10.00%	10.00%	10.00%
14 Wellington	2.4700	0.0000	0.0000	2.4700	10.00%	0.00%	10.00%
15 Royal Palm Beach	1.9200	0.0000	0.0000	1.9200	10.00%	10.00%	10.00%
16 Juno Beach	1.8195	0.0000	0.0000	1.8195	10.00%	10.00%	10.00%

PALM BEACH COUNTY MUNICIPALITIES

TAX YEAR 2023 FINAL ASSESSMENTS

<u>Ad Valorem Per Capita Assessment</u>		<u>Millage Rate</u> (Operating and Debt Service)			
1	Jupiter Operating	39,569,510	23	Mangonia Park Operating	9.9000
2	Manalapan Operating	5,087,312	29	Riviera Beach Operating	8.3500
3	Palm Beach Gardens Operating	1,945,690	38	West Palm Beach Operating	8.1308
4	Gulf Stream Operating	1,725,375	4	Boynton Beach Operating	7.8500
5	Golf Operating	1,115,284	34	North Palm Beach Operating	6.9000
6	Ocean Ridge Operating	833,659	33	Golf Operating	6.5452
7	Highland Beach Operating	821,005	2	Belle Glade Operating	6.5419
8	Palm Beach Shores Operating	589,296	25	Pahokee Operating	6.5419
9	Juno Beach Operating	583,739	31	Tequesta Operating	6.4595
10	Palm Beach Operating	469,620	7	Delray Beach Operating	6.3611
11	South Palm Beach Operating	397,639	28	Palm Beach Shores Operating	6.3500
12	Boca Raton Operating	344,503	30	South Bay Operating	6.3089
13	Atlantis Operating	336,446	9	Greenacres Operating	6.3000
14	Tequesta Operating	303,347	1	Atlantis Operating	6.2700
15	North Palm Beach Operating	256,248	17	Lake Clarke Shores Operating	6.1000
16	Delray Beach Operating	243,002	16	Jupiter Inlet Colony Operating	5.5600
17	Riviera Beach Operating	199,294	19	Lake Worth Beach Operating	5.4945
18	Westlake Operating	194,605	24	Ocean Ridge Operating	5.4000
19	Hypoluxo Operating	192,124	18	Lake Park Operating	5.1870
20	Wellington Operating	186,185	27	Palm Beach Gardens Operating	5.1700
21	West Palm Beach Operating	172,358	39	Westlake Operating	5.0000
22	Briny Breezes Operating	171,067	11	Haverhill Operating	4.0500
23	Loxahatchee Groves Operating	155,814	5	Briny Breezes Operating	3.7500
24	Glenridge Operating	148,082	20	Lantana Operating	3.7500
25	Lantana Operating	146,616	10	Gulf Stream Operating	3.6724
26	Mangonia Park Operating	143,319	3	Boca Raton Operating	3.6580
27	Lake Park Operating	113,986	35	Palm Springs Operating	3.5000
28	Boynton Beach Operating	110,478	12	Highland Beach Operating	3.4182
29	Royal Palm Beach Operating	105,617	32	South Palm Beach Operating	3.4000
30	Lake Clarke Shores Operating	104,556	13	Hypoluxo Operating	3.2000
31	Cloud Lake Operating	85,312	21	Loxahatchee Groves Operating	3.0000
32	Lake Worth Beach Operating	72,016	22	Manalapan Operating	3.0000
33	Haverhill Operating	70,624	26	Palm Beach Operating	2.6110
34	Palm Springs Operating	69,931	37	Wellington Operating	2.4700
35	Greenacres Operating	63,394	15	Jupiter Operating	2.3894
36	South Bay Operating	32,738	36	Royal Palm Beach Operating	1.9200
37	Belle Glade Operating	32,028	14	Juno Beach Operating	1.8195
38	Pahokee Operating	22,360	6	Cloud Lake Operating	0.0000
39	Jupiter Inlet Colony Operating	8,889	8	Glenridge Operating	0.0000

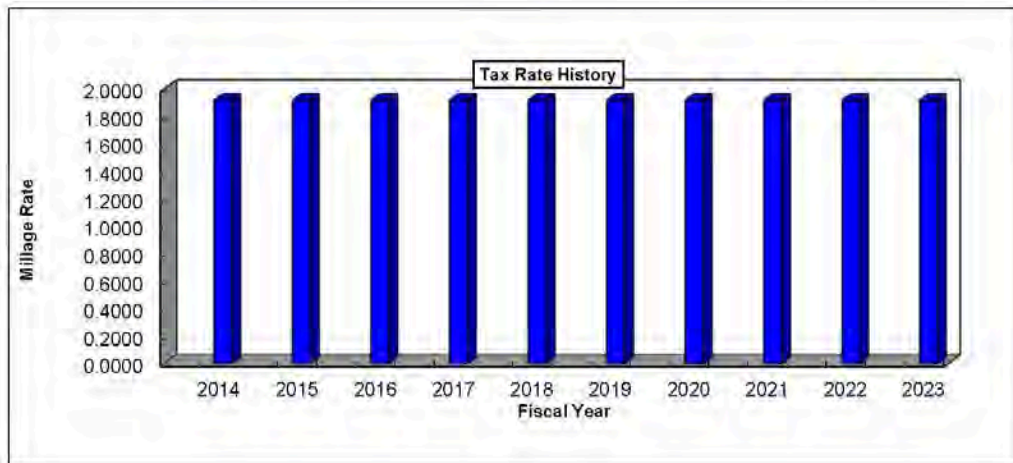
Per Capita TaxTaxes Levied

15	Jupiter Operating	94,547	38	West Palm Beach Operating	171,130,653
22	Manalapan Operating	15,262	3	Boca Raton Operating	126,638,063
27	Palm Beach Gardens Operating	10,059	7	Delray Beach Operating	103,895,378
33	Golf Operating	7,300	27	Palm Beach Gardens Operating	92,615,228
10	Gulf Stream Operating	6,336	26	Palm Beach Operating	75,430,716
24	Ocean Ridge Operating	4,502	4	Boynton Beach Operating	71,295,389
28	Palm Beach Shores Operating	3,742	29	Riviera Beach Operating	64,558,807
12	Highland Beach Operating	2,806	15	Jupiter Operating	37,818,836
1	Atlantis Operating	2,110	37	Wellington Operating	28,414,941
31	Tequesta Operating	1,959	34	North Palm Beach Operating	23,241,828
34	North Palm Beach Operating	1,768	9	Greenacres Operating	18,162,445
29	Riviera Beach Operating	1,664	19	Lake Worth Beach Operating	17,185,722
7	Delray Beach Operating	1,546	31	Tequesta Operating	12,107,551
23	Mangonia Park Operating	1,419	12	Highland Beach Operating	12,075,770
38	West Palm Beach Operating	1,401	24	Ocean Ridge Operating	8,238,219
32	South Palm Beach Operating	1,352	36	Royal Palm Beach Operating	8,172,046
3	Boca Raton Operating	1,260	20	Lantana Operating	6,719,796
26	Palm Beach Operating	1,226	35	Palm Springs Operating	6,649,344
14	Juno Beach Operating	1,062	22	Manalapan Operating	6,410,013
39	Westlake Operating	973	10	Gulf Stream Operating	6,076,481
4	Boynton Beach Operating	867	18	Lake Park Operating	5,335,978
5	Briny Breezes Operating	642	28	Palm Beach Shores Operating	4,898,313
17	Lake Clarke Shores Operating	638	39	Westlake Operating	4,567,375
13	Hypoluxo Operating	615	1	Atlantis Operating	4,529,127
18	Lake Park Operating	591	14	Juno Beach Operating	4,124,184
20	Lantana Operating	550	2	Belle Glade Operating	3,621,829
21	Loxahatchee Groves Operating	467	23	Mangonia Park Operating	3,361,285
37	Wellington Operating	460	16	Jupiter Inlet Colony Operating	3,031,179
9	Greenacres Operating	399	17	Lake Clarke Shores Operating	2,267,997
19	Lake Worth Beach Operating	396	33	Golf Operating	2,051,232
11	Haverhill Operating	286	32	South Palm Beach Operating	1,986,048
35	Palm Springs Operating	245	13	Hypoluxo Operating	1,651,962
2	Belle Glade Operating	210	21	Loxahatchee Groves Operating	1,576,687
30	South Bay Operating	207	25	Pahokee Operating	766,194
36	Royal Palm Beach Operating	203	11	Haverhill Operating	627,257
25	Pahokee Operating	146	30	South Bay Operating	624,992
16	Jupiter Inlet Colony Operating	49	5	Briny Breezes Operating	320,751
6	Cloud Lake Operating	0	6	Cloud Lake Operating	-
8	Glenridge Operating	0	8	Glenridge Operating	-

TAX RATE HISTORY

LAST TEN FISCAL YEARS

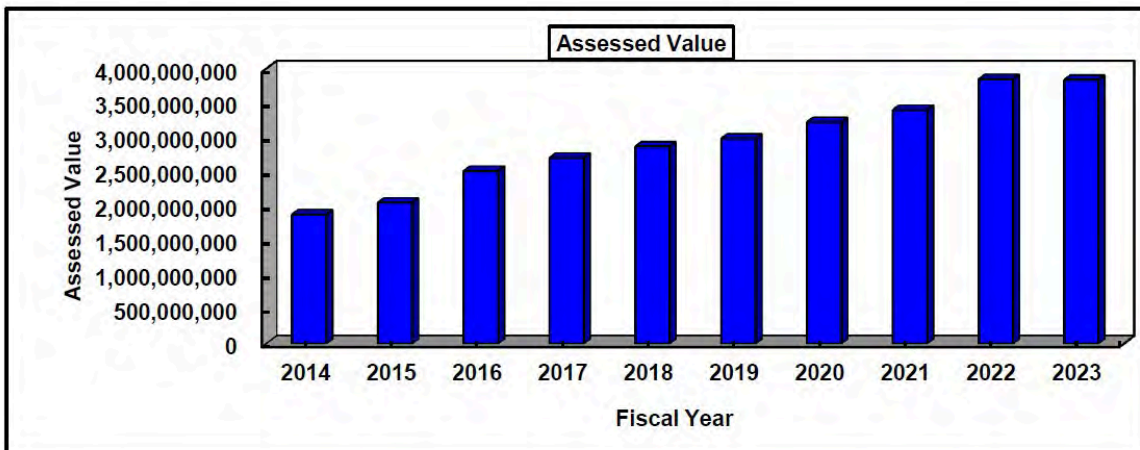
<u>FISCAL YEAR</u>	<u>TAX ROLL YEAR</u>	<u>TAX RATE</u>	<u>PERCENT CHANGE</u>
2013/14	2013	1.9200	0%
2014/15	2014	1.9200	0%
2015/16	2015	1.9200	0%
2016/17	2016	1.9200	0%
2017/18	2017	1.9200	0%
2018/19	2018	1.9200	0%
2019/20	2019	1.9200	0%
2020/21	2020	1.9200	0%
2021/22	2021	1.9200	0%
2022/23	2022	1.9200	0%



ASSESSED VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
2013/14	1,776,535,613	101,636,831	1,878,172,444
2014/15	1,941,988,056	109,353,208	2,051,341,264
2015/16	2,397,218,755	112,830,630	2,510,049,385
2016/17	2,602,640,902	98,917,446	2,701,558,348
2017/18	2,762,019,330	107,358,757	2,869,378,087
2018/19	2,882,203,763	101,105,760	2,983,309,523
2019/20	3,119,428,753	104,651,627	3,224,080,380
2020/21	3,289,556,388	110,085,126	3,399,641,514
2021/22	3,716,505,092	129,626,524	3,846,131,616
2022/23	3,707,955,769	129,188,325	3,837,144,094



PRINCIPAL TAXPAYERS

FISCAL YEAR 2022/2023

Company Name	Type of Business	Assessed Taxable Value	Percentage of Total Assessed Taxable Value
PP Royal Palm Investors LLC	Residential	104,729,543	2.46%
Florida South Division LLC	Warehouse	80,237,031	1.88%
IVT Southern Royal Palm Beach 1031 LLC	Shopping Center	69,466,392	1.63%
PP Park Aire Property Owner LLC	Residential	62,057,789	1.45%
Florida Power & Light Co	Utility	58,653,999	1.37%
Verse at Royal Palm Beach LP	Residential	45,564,372	1.07%
JBL Village Shoppes LLC	Shopping Center	30,931,670	0.73%
Coral Sky Retail LLC	Shopping Center	33,124,639	0.78%
511 SR7 Owner LLC	Shopping Center	27,781,413	0.65%
CubeSmart	Warehouse	25,282,251	0.59%
	Total	\$ 537,829,099	12.61%

Source: Palm Beach County Tax Collector's Office

PRINCIPAL EMPLOYERS
FISCAL YEAR 2022/2023

Employer	Type of Business	Employees
Palm Beach County School District	Public Schools	22,426
Palm Beach County Government	County Government	5,753
Tenet Healthcare Corp.	Hospital	5,734
NextEra Energy (Hqtrs) for FPL	Utilities	5,330
Florida Atlantic University	Public College	5,059
Boca Raton Regional Hospital	Hospital	3,135
Veterans Health Administration	Hospital	2,600
HCA Healthcare	Hospital	2,419
The Breakers	Hotel	2,300
Baptist Health South Florida fka Bethesda	Hospital	<u>2,282</u>
		<u>57,038</u>

⁽¹⁾ Source: Business Development Board of Palm Beach County. Data is for Palm Beach County, Florida. Employment information for the Village is not available.