

VILLAGE OF

ROYAL PALM BEACH

Florida



ADOPTED
ANNUAL BUDGET
FISCAL YEAR 2026



ADOPTED ANNUAL BUDGET

Fiscal Year 2026



Village Council

Mayor Jeff Hmara
Vice Mayor Richard Valuntas
Councilwoman Jan Rodusky
Councilman Dr. Adam Miller
Councilwoman Sylvia Sharps

Village Manager

Raymond C. Liggins

Directors

Sharon Almeida, Finance Director
Monika Bowles, Human Resources and Risk Mgmt Director
Randy Brown, Information Systems 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
Paul Webster, Public Works Director

Citizen's Guide to the Budget

INTRODUCTION

This section explains the structure and content of the 2025-2026 budget to assist you in your review. The budget outlines the financial plan for operating services funded by the General Fund, Stormwater Utility Fund, Special Revenue Funds; and, the Capital Projects scheduled for 2025-2026. Additionally, a glossary is provided to define important 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; Long-Term Financial Plan; current year Budget Goals and Guidelines; Village Organizational Chart and the Distinguished Budget Award.
- The “Summary of All Funds” section presents a high-level summary of the financial data. It consolidates revenue figures for all funds and outlines expenditures across all departments and categories. It also features a three-year summary of Governmental and Enterprise Fund balances and includes a Villagewide Personnel Analysis.
- The “General Fund” and “Stormwater Utility Fund” sections present financial data through both numerical and graphical formats at the individual fund level. They detail revenues by fund, expenditures by division within each department, and include goals and performance measures.
- The “Capital Improvements” section includes a 5-year projection for all of the Capital Improvement Funds. The Funds listed are as follows:

Recreation Facilities Fund
Community Beautification Fund
American Rescue Plan Capital Fund
Impact Fee Fund
Sales Surtax Fund
General Capital Improvement Fund
Utility Capital Improvement Fund

- The “General Information” section covers key aspects such as the budget process, budgetary control, budget amendments, basis of accounting, basis of budgeting, financial policies, and the Village's financial structure. Additionally, it includes a glossary of terms for reference.
- The "Statistical Information" section provides insights into financial trends and demographic data related to the Village.

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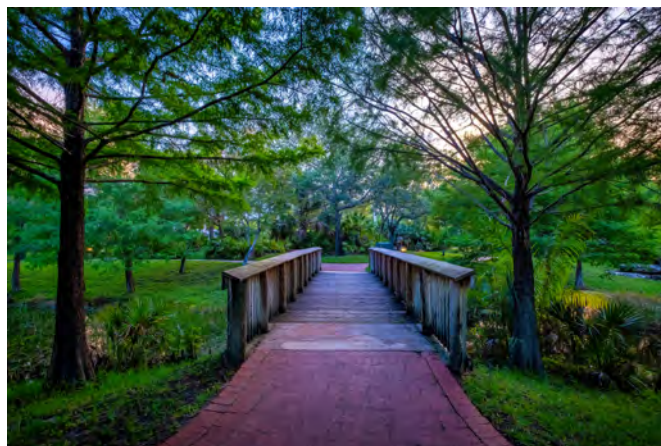
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Village of Royal Palm Beach, Florida

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Department of Finance
Sharon Almeida, CGFO, Director

September 11, 2025

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

RE: 2025/2026 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, 2025 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 mills 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 4.608 billion has been increased to 4.935 billion which is an increase of 7.09% or \$327 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 2025.

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 2025/26 fiscal year.

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 4.608 billion has increased to 4.935 billion. The additional increase in taxable value is \$327 million of which \$59 million is represented by new construction. This budget provides the basis for meeting current and future public service requirements.

Over the past year, the Village experienced a decline in development applications for both residential and commercial projects compared to previous years. This is primarily due to Southern Boulevard Properties having received the necessary Development Entitlements. Over the past 17 fiscal years, the Village has annexed approximately 528.62 acres of vacant land, including Southern Boulevard Properties, Porto Sol, Fox DRI MUPD, Heritage Oaks Commercial and Residential, Heron Cove (now Weldon Commercial), and Sunshine Properties. Moving forward, development is expected to focus on these properties, along with ALDI Park PID, Southern Boulevard Properties, and various smaller vacant and redevelopment sites along Southern Blvd., State Rd. 7, and Okeechobee Blvd.

Non-residential development will continue along Okeechobee Boulevard, Southern Boulevard, and State Road 7, although at a slower pace than in past years. However, these areas still offer opportunities for new development and redevelopment. In the near term, development will likely occur within vacant properties that have received site plan approval or within partially developed sites, including Jabrewskis (4,090 sq. ft.), Carmax Auto Auction Site, ALDI Park (67,347 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. for a hotel with 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.) are undergoing buildout of their remaining parcels.

When assessing the Village's buildout potential, it is also important to evaluate vacant non-residential properties that currently lack site plan approval. Using a standard floor area ratio of 30%, Aldi Park PID (3 acres), Southern Bell Bradford Trust Property (10 acres), Weldon Commercial (51.94 acres), and various smaller properties (17.23 acres) collectively have a buildout potential of 1,073,797 sq. ft. These development opportunities will continue along key roadways until available land is exhausted or traffic concurrency limitations arise. Annexations of both developed and vacant parcels along Southern Boulevard remain possible. Given current market conditions, renovations to older non-residential developments are expected to play an increasing role in the future non-residential market.

In terms of residential development, significant near-term growth is anticipated within Southern Boulevard Property sites. This includes the completion of Pod 2 (401 multi-family units) and Pod 3 (318 multi-family units), as well as the construction of Pod 4 (100 single-family units) and Pod 6 (401 multi-family units). Additionally, Lakeside Landing has received Site Plan Approval and is currently under construction, with 100 townhomes approved. Market conditions suggest that renovations to older single-family and multi-family units will become an increasingly significant aspect of the residential market moving forward.

Summary of All Budgetary Funds

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

FUND		TOTAL	OPERATING	CAPITAL
General Fund	001	(46,093)	(46,093)	
Beautification Fund	102	(25,000)		(25,000)
American Rescue Plan Fund	105	(3,416,908)		(3,416,908)
Impact Fee Fund	301	100,000		100,000
Sales Surtax CIP Fund	302	2,986,000		2,986,000
General CIP Fund	303	(6,803,950)		(6,803,950)
Stormwater Utility Fund	407	(83,618)	(83,618)	
Stormwater Utility CIP Fund	408	(5,747,108)		(5,747,108)
TOTAL		(13,036,677)	(129,711)	(12,906,966)

All Funds - Category Summary

CATEGORY	ADOPTED AMOUNT	% OF BUDGET
Personnel Services	\$ 13,969,166	23.11%
Contractual Services	12,356,059	20.44%
Other Charges & Services	5,256,076	8.69%
Operating Supplies	1,062,269	1.76%
Other Operating Expenses	146,396	.24%
Departmental Capital Outlay	66,500	.11%
Grants & Aids	12,000	.02%
Capital Outlay	13,121,200	21.71%
Reserve for Future Use	11,961,163	19.79%
Transfers	2,500,000	4.14%
TOTAL	\$ 60,450,829	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 decreased by .40%. The majority of the decrease is directly related to personnel services, contractual services and insurance.

DEPARTMENT	2024/2025	2025/2026	INCREASE/ (DECREASE)	% CHANGE
Village Council	\$ 377,125	\$ 358,388	\$ (18,737)	-4.97%
Village Manager	2,461,699	2,479,447	17,748	.72%
Finance	1,022,475	1,103,507	81,032	7.93%
Information Systems	1,461,694	1,325,875	(135,819)	-9.29%
Legal	397,500	437,500	40,000	10.06%
Police	9,412,690	9,695,600	282,910	3.01%
Community Development	1,494,851	1,530,527	35,676	2.39%
Engineering	1,509,494	1,439,019	(70,475)	-4.67%
Public Works	3,313,369	3,645,399	332,030	10.02%
Parks & Recreation	6,738,225	6,995,613	257,388	3.82%
Stormwater Utility	1,356,335	1,270,717	(85,618)	-6.31%
Non Departmental	3,197,920	2,332,074	(865,846)	-27.08%
TOTAL	\$ 32,743,377	\$ 32,613,666	\$ (129,711)	-.40%

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 2026 General Fund Budget, are anticipated to be \$32,294,411. This is an increase of \$919,369 or 3% compared to last year's adopted budget.

Ad Valorem and Other Taxes - The budgeted amount for Ad Valorem taxes is based on a taxable property value of \$4,935,503,401. Compared to the previous year, this reflects a 7.09% rise in taxable property values along with a \$59 million boost from new construction. The proposed Ad Valorem millage levy for fiscal year 2026 remains unchanged at 1.9200 mils per one thousand dollars of taxable property. The overall category increase of \$911,301 or 5.92% is directly tied to the growth in assessed property values and utility taxes.

Permits and Fees – The amount budgeted for permits and fees has increased primarily due to franchise fees. This is an increase of \$196,580 or 4% compared to last year's adopted budget.

Intergovernmental Revenues - Intergovernmental Revenues, which are largely consumption-based, primarily include Gas Taxes, State Revenue Sharing and Half Cent Sales Taxes. For fiscal year 2026, these revenues are expected to decline by \$258,842 or 4%, mainly due to a reduction in state revenue sharing.

Charges for Services – Revenues related to charges for services are expected to decline by \$4,000 or 1% compared to the prior year's budget.

Fines and Forfeitures - Revenues in this category for fiscal year 2026 is projected to total \$388,000, reflecting an \$11,000 increase compared to the previous year's budget.

Miscellaneous Revenues - Revenues in this category, primarily driven by recreation rentals and interest earnings, are expected to rise by \$63,330 or 4%.

Use of Fund Balance – For fiscal year 2026, there was no utilization of fund balance, consistent with the approach taken in the previous year.

Expenditures

The FY 2026 General Fund budget allocates \$31,328,949 for expenditures, with a projected revenue surplus of \$965,462. Total General Fund expenditures decreased by \$46,093 (including transfers) or .15% as compared to the FY 2025 total adopted budget.

CATEGORY	2024/2025	2025/2026	INCREASE/ (DECREASE)	% CHANGE
Personnel Services	13,130,541	13,327,004	196,463	1.50%
Contractual Services	11,852,999	12,238,559	385,560	3.25%
Other Charges & Services	5,331,013	4,654,251	(676,762)	-12.69%
Operating Supplies	841,266	887,419	46,153	5.49%
Other Operating Expenses	134,223	143,216	8,993	6.70%
Departmental Capital Outlay	74,000	66,500	(7,500)	-10.14%
Grants & Aids	11,000	12,000	1,000	9.09%
TOTAL	31,375,042	31,328,949	(46,093)	-.15%

Personnel Services

Personnel Services expenditures, for all employees, have been budgeted in accordance with the Village of Royal Palm Beach Pay Plan. As shown on the table above, this category has increased by \$196,463 or 1.5% compared to last year. Wage calculations include a 2.83% cost of living adjustment and an average merit increase of 3.5%. Additionally, the Village's health insurance costs have been adjusted based on historical data.

The number of full time positions in the General Fund has decreased by one from the previous fiscal year, while the number of part time positions has increased by three. The total number of General Fund positions, including both full time and part time roles, is 135.25.

Contractual Services

Total expenditures for contractual services have risen by \$385,560 or 3%, primarily due to higher costs related to the PBSO contract and maintenance agreements.

Other Charges and Services

Total expenditures for other charges and services have declined by \$676,762, or 13%, primarily due to reduced property insurance costs following the cancellation of the windstorm policy and the adoption of a self-insured windstorm policy.

Operating Supplies

This expenditure category increased by \$46,153 or 5% compared to last year.

Other Operating Expenses

Total costs for other operating expenses increased by \$8,993 or 7%, primarily due to increases in training and education across multiple departments.

Departmental Capital Outlay

Total costs are \$66,500 which is represented by various equipment purchases in the Parks & Recreation and Public Works Department.

Grants and Aids

Total costs are \$12,000 which is an increase of \$1,000 from the previous year.

Summary of Expenditures by Department

DEPARTMENT	2024/2025	2025/2026	INCREASE/ (DECREASE)	% CHANGE
Village Council	\$ 377,125	\$ 358,388	\$ (18,737)	-4.97%
Village Manager	2,461,699	2,479,447	17,748	.72%
Finance	1,022,475	1,103,507	81,032	7.93%
Information Systems	1,461,694	1,325,875	(135,819)	-9.29%
Legal	397,500	437,500	40,000	10.06%
Police	9,412,690	9,695,600	282,910	3.01%
Community Development	1,494,851	1,530,527	35,676	2.39%
Engineering	1,509,494	1,439,019	(70,475)	-4.67%
Public Works	3,313,369	3,645,399	332,030	10.02%
Parks & Recreation	6,738,225	6,995,613	257,388	3.82%
Non Departmental	3,185,920	2,318,074	(867,846)	-27.24
Transfers	0	0	0	0%
TOTAL	\$ 31,375,042	\$ 31,328,949	\$ (46,093)	-1.15%

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 2026.

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 2026.

Beautification Fund

This fund was established to enhance the aesthetic landscape and visual perception of the Village. There are no budgeted expenditures for fiscal year 2026.

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 \$2.5 million budgeted for fiscal year 2026 as a transfer to the General Fund for Police Services.

Impact Fees Fund

This fund was created to collect impact fees from all new construction within the Village and finance capital facilities associated with new development. These fees support infrastructure improvements, including roads, public parks, and buildings. For fiscal year 2026, the budgeted amount is \$500,000, with \$340,000 carried over from the previous year. The primary project funded is the potential land acquisition for an alternate access point at Commons Park.

Sales Surtax Fund

Funded by the additional 1% sales tax approved by voters, this fund is designated for capital investments in constructing, reconstructing, or enhancing public facilities with a useful life of at least five years. It also covers related expenses, including land acquisition, land improvements, and design and engineering costs. For fiscal year 2026, \$4.6 million is budgeted, with \$17.2 million carried over from the prior year. The primary project financed is the renovation and expansion of the Recreation Center.

General Capital improvement Fund

This fund was established to support the Village's General Capital Improvement program. For fiscal year 2026, \$8 million has been budgeted, with \$5.5 million carried over from the previous year. The major projects funded are: (1) Village Hall Site Resurfacing, (2) Enterprise Resource Planning (ERP) Implementation, (3) Lighting Upgrade at Bob Marcello Park, (4) All Children's Playground Improvements, and (5) Road Resurfacing.

STORMWATER UTILITY FUND

This fund manages the revenues and expenditures associated with the Village's stormwater runoff collection, transmission, treatment and disposal system. For fiscal year 2026, the Stormwater Utility budget is set at \$1,380,140, and it is projected that \$95,423 of this will represent excess revenues over expenditures.

Revenues

The projected revenues for fiscal year 2026 total \$1,380,140, primarily derived from a Stormwater fee of \$6.50 for each residential unit (ERU).

Expenditures

The FY2026 Stormwater Utility Fund budget allocates \$1,284,717 for expenditures, which is a decrease of \$83,618 or 6% from the previous year.

Expenditure Category

CATEGORY	2024/2025	2025/2026	INCREASE/ (DECREASE)	% CHANGE
Personnel Services	599,127	642,162	43,035	7.18%
Contractual Services	12,500	12,500	0	0%
Other Charges & Services	511,042	559,325	48,283	9.45%
Operating Supplies	242,486	67,550	(174,936)	-72.14%
Other Operating Expenses	3,180	3,180	0	0%
TOTAL	1,368,335	1,284,717	(83,618)	-6.11%

Personnel Services

Budgeted expenditures total \$642,162, reflecting a 7.18% increase from the previous year. This category includes 44% of the salaries and fringe benefits for select public works employees carrying out these responsibilities under the General Fund, equivalent to 6.75 employees.

Contractual Services

Budgeted expenditures remain unchanged at \$12,500 for this year, representing 1% of the total fund budget. These funds are allocated for professional services related to engineering and structural design for various projects.

Other Charges and Services

Total expenditures amount to \$559,325, reflecting a 9% increase from the previous year and accounting for 44% of the total fund budget. This category primarily includes expenses related to repair and maintenance services, along with maintenance contracts.

Operating Supplies

Total expenditures amount to \$67,550, reflecting a 72% decrease from the previous year and accounting for 5% of the total fund budget. This decrease is primarily attributed to a reduced need for drainage repair supplies.

Other Operating Expenses

Budgeted expenditures remain unchanged at \$3,180 for this year. This expenditure category is primarily comprised of costs associated with training/education and memberships.

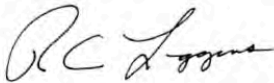
Transfers

There are no transfers budgeted for FY 2026.

UTILITY CAPITAL IMPROVEMENT FUND

This fund was established to account for the Village's Stormwater Utility Capital Improvement program. A total of \$250,000 is budgeted for fiscal year 2026 and \$6 million will be carried over from the prior year. The major projects funded are Drainage improvements in La Mancha subdivision and Canal System Dredging.

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 key elements designed to align daily operations and capital projects with its enduring vision: a broad 15-year vision, clearly defined 5-year goals, and annual, actionable steps that work toward both the short-term objectives and the broader vision. By linking immediate actions to medium-term goals built upon this long-range vision, the Village is laying out a strategic path for daily operations, capital projects, and sustainable future growth.



PERFORMANCE MEASUREMENT

The Village leverages its strategic plan not only to establish policy direction and inform annual budget decisions but also as a benchmark for evaluating the scope and quality of its services. By offering detailed insights into departmental performance, the Village seeks to empower the public, the Village Council, and staff to assess results, determine if desired outcomes are being met, and explore opportunities for further enhancement.

This document outlines performance metrics for each department while providing essential financial data. Within the General Fund, Stormwater Fund, and Special Revenue Fund sections, each department presents its specific vision and mission, along with financial and personnel details, complemented by several performance indicators. For FY 2026, most of these metrics focus on basic measurements that quantify the volume of services rendered to residents and customers. In the coming years, Village staff intends to introduce additional measures to assess both the quality of services and their impact on Village neighborhoods and residents.



OUR VISION



OUR MISSION

During the April Strategic Planning sessions, the Village Council reaffirmed the Village of Royal Palm Beach's long-term, 15-year vision. This vision provides the foundation for the Strategic Plan and the FY 2026 budget.

The mission of the Village of Royal Palm Beach is to provide Desired Municipal Services and Well-Designed, Well-Built, and Well-Maintained Facilities and Infrastructure to create an Aesthetically Pleasing, Active and Connected Community.

The vision outlined for 2040 is:

- Hometown Community
- Family Community



Guiding Principles

For each component of our Vision and Mission, specific guiding principles have been identified.

Hometown Community

- Safe community with great services from the PBSO in partnership with our residents and businesses
- Residents having ease access to top quality parks and park amenities
- Strong community events and festivals that bring our community together - neighbors meeting and enjoying neighbors
- Neighbors knowing and helping neighbors
- Community identifying and supporting schools
- Beautiful and well-landscaped community with attractive streetscapes, neighborhoods and public facilities/infrastructure
- Protection of livable neighborhoods and housing
- Residents knowing about and using local businesses

Family Community

- All family generations feeling welcome and included
- Parks, facilities and places for families to hang out and enjoy each other
- Parents want to raise their children in Royal Palm Beach
- "A" rated schools and great educational programs
- Families and family members feeling safe and secure
- Variety of family-friendly community events with high family participation
- Free and affordable family-oriented activities and entertainment
- Walkable neighborhoods connected to community destinations
- Support of and investment in seniors through programs and activities
- Family-oriented businesses and hours

Desired Municipal Services

- Provide high level of customer service with empathy
- Provide basic core services - police and fire
- Acting as responsible fiscal stewards of the Village's resources
- Proactively communicating information and marketing about Village finances, services, facilities, programs and events
- Village and County services available and easily accessible in the community
- Responding to and solving problems in a timely manner
- Using technology to better serve our community

Aesthetically Pleasing Community

- Attractive community with no trash, litter or graffiti
- Trees and well-maintained landscaping
- Residents and property owners investing in the maintenance and improvements of their buildings and homes
- Attractive, distinctive entrances signifying your "Home in Royal Palm Beach"
- Buildings, signs and homes meeting Village codes and regulations
- Having public art throughout our community
- White sidewalks through power washing

Connected Community

- Easy access to Village information and services
- Using technology to communicate and to connect with our residents
- Linking to the community and each other
- Managing traffic flow to minimize congestion
- Partnering to community institutions, organizations and residents
- Walkable, bikeable community connecting neighborhoods and community destinations
- Partnering with schools

Well-Designed, Well-Built and Well-Maintained Facilities and Infrastructure

- Having sufficient funds for ongoing maintenance
- Having great parks and park venues
- Designing buildings and facilities for customers and with our residents in mind
- Having an effective capital project planning process
- Having the capacity to respond to crisis or major event related to facilities, buildings and infrastructure
- Having high quality roads, sidewalks and pathways
- Having Recreation Center and Cultural Center for programs and activities
- Designing facilities and infrastructure for safety

Active Community

- Having a variety of successful events and festivals with high level of resident participation
- Adjusting to the changing leisure trends
- Having a Recreation Center with a variety of family-oriented programs and activities
- Sports programs for all
- Commons Park with a variety of venues and facilities - the focal point of the community
- Ball and athletic fields for recreational leagues, tournaments and competition with turf fields
- Being a walkable and bikeable community connecting neighborhoods to community destinations





Village Goals

The Village Council has established four strategic goals rooted in the long-term vision. These goals form the basis for all budgetary decisions and are consistently referenced throughout the document to highlight how each program and initiative connects back to these four priorities.

Financially Sound Government

- Have a responsible Village ad valorem tax rate
- Maintain and update a financially sustainable model for expenditures and revenues to make fiscally responsible decisions
- Attract, hire, retain and train a quality workforce dedicated to serving the community
- Provide Village services in the most cost-effective, efficient manner responsive to the community
- Have a tax levy to support desired level of services and to make the reserves last as long as possible
- Maintain and invest reserves consistent with the Village financial policies with maximum security
- Leverage Village resources through grants, earmarks and other outside funding sources
- Provide sufficient resources to support defined services and service levels

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 Commons Park
- Complete Recreation Center while maintaining programs and activities during construction
- 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

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
- Maintain 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

A 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



2025-2026 Major Projects

Below are the capital projects classified as major initiatives. These projects qualify based on established guidelines: they are either funded through the Capital Improvement Plan or approved by the Mayor or Village Council, and they require design work or construction.

- David Farber Building Renovation (EN2401)
- LaMancha Underdrain (PW2204 & SW2504)
- Canal Bank Stabilization (PW1806)
- Recreation Center Renovation & Expansion (PR2201)
- Bob Marcello Lighting Upgrade (PR2501)
- Road Resurfacing Project (PWXXRR)
- Annual Sidewalk Trip Hazard Repairs
- Bus Stop Enhancement (PW2202)
- Drainage System Improvements (PW1903)
- Annual Backflow Preventer Replacement (PWXXBF)
- Storm Drain Outfall Replacement (PW23SD)
- Aquatic Vegetation Maintenance
- Canal Bank Maintenance (SWXXCM)
- Annual Bus Shelters Repairs/Replacements (PWXXBS)
- Lamstein Lane Street Lights (PW2703)
- ADA Improvements Phase II (EN2302)
- Village Hall Site Resurfacing & Walkways (EN2501)
- Street Sign Repair & Replacement (PWXXSS)
- Fountain Replacement (PWXXFR)
- Katz Field Building Roof (PR2405)
- Boat Dock Repair & Replacement (PW2501)
- Park Bathrooms Upgrade
- Okeechobee Blvd Entrance Sign Landscape Plan (PW2405)
- Street Light Disconnect Replacement (PW2502)
- Pippin Park Improvements & Pickle Ball Courts (PR2701)
- Royal Palm Beach Bike & Pedestrian Access to Pond Cypress Trail System
- Camellia Park Renovations (PR2402)
- Splash Pad Re-Purpose at Veteran's Park (PR2307)
- Cultural Center Entry Enhancement (PR2401)
- All Access Playscape (PR2505)
- Bob Marcello Park's Ballfields Infield Areas Re-Grading
- Pedestrian & Bike Pathway Improvements (EN2305)

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



**David Farber Interior Rendering
EN2401**



**Recreation Center Renovation
& Expansion PR2201**



**All Access Playground
PR2505**



**Pippin Park Playground
Rendering PR2701**



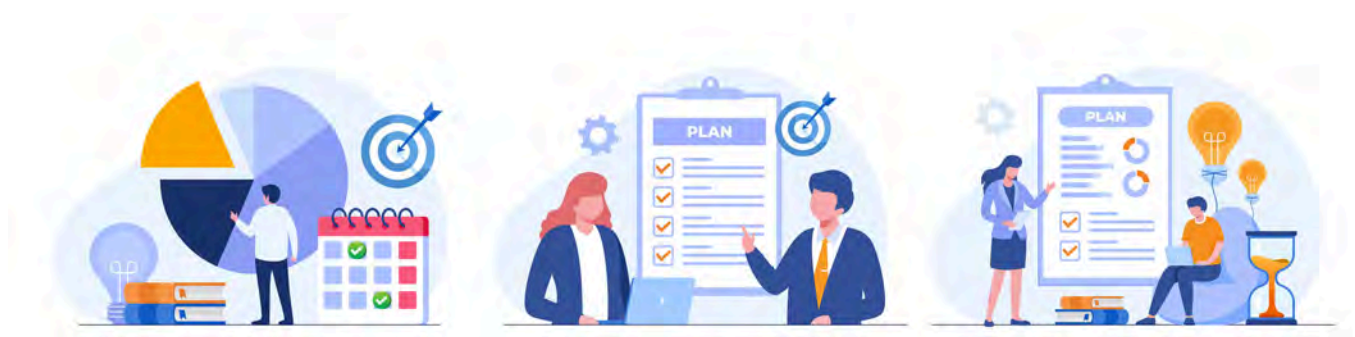
**Cultural Center Entry
Rendering PR2401**

LONG-TERM FINANCIAL PLAN

As part of a strategic plan initiative, the Village developed a long-term financial model designed to support sound fiscal decisions and secure funding necessary to deliver the desired level of service. Financial forecasting is the process of projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios and other variables. The purpose of this section of the budget will discuss and demonstrate the intricacies of financial planning along with directing the reader to the various chapters throughout this budget that support the Village's sound financial planning.

Who benefits from having a long-term financial plan?

- Citizens - Effective financial stewardship enhances a community's quality of life, making it a more attractive place to live.
- Village Council - Long-term financial plans provide valuable guidance to new Council members, offering a continuous framework for decision-making that ensures consistency and quality control.
- Businesses - Financial plans offer businesses the essential information and stability they need to establish operations in the Village, ultimately enhancing the community's appeal as a desirable location.
- Management, Department Directors and Staff members - Financial planning establishes priorities and guidance set by the Village Council.



Each year, the Village hosts a Strategic Planning Workshop and a Budget Workshop, during which staff compiles documentation outlining the Village's long-term needs and both current and future funding sources. Additionally, the Village holds an annual Citizens Summit to gather community input and ideas for the future of Royal Palm Beach.

Each month, staff meticulously reviews a detailed financial report covering revenues and expenditures. This comprehensive review not only ensures that the Village's financial resources are managed effectively but also safeguards the overall fiscal health of the community. By closely monitoring these financial indicators, any emerging discrepancies or trends are quickly identified, allowing for prompt corrective measures to maintain stability and support long-term strategic objectives.

Readers can find more in-depth information regarding the Village's long-term financial planning in the following budget sections.

- Budget Message
- Summary of All Funds
- General Fund
- Capital Improvement Fund

Economic Factors and Assumptions

While the primary focus of the Village's budget is to address the needs of the upcoming fiscal year, a broader array of economic factors must also be taken into account. These considerations are essential not only for crafting the annual budget but also for planning future budgets—ensuring that reserves are allocated appropriately for upcoming projects and expenditures. Additionally, historical analysis is vital for understanding shifts in fiscal requirements and for pinpointing the reasons behind these changes.

The general fund long-term financial model was prepared using the following economic factors and assumptions:

Revenues

- Ad Valorem Taxes - This depends on the taxable property values within the Village and the established millage rate. The analysis presumes the Village's current millage rate of 1.92 mills, with a 95% collection rate.
- Property Value Projections - The analysis utilizes the actual property valuations established by the Palm Beach County Property Appraiser for the current fiscal year. Taxable values are anticipated to increase approximately \$30 million in fiscal year 2026 and 2027 due to new development, alongside the expected annual growth of 5% in taxable value.
- Other Revenue Projections - Revenue escalation factors for each line item were established through an analysis of historical actuals data and input from Department Directors. These factors were applied as needed, resulting in non-ad valorem revenue increases between 0% and 3%.

Expenditures

- Personnel Costs - Cost escalation factors for personnel expenses were calculated using the 10-year average Consumer Price Index (CPI) for cost-of-living adjustments, combined with the average merit adjustment, resulting in a total escalation factor of 4.75%.
- Insurance Costs - Cost escalation factors were estimated at 7%, based on historical data from the past five years. Property insurance was excluded from this calculation due to the removal of windstorm coverage in fiscal year 2025.
- Other Expense Projections - Expense escalation factors for each line item were established through an analysis of historical actuals data and input from Department Directors. These factors were applied as needed, resulting in an average expense increase of 2% over the projection period.
- Capital and Renewal & Replacement Costs - Major capital project expenditures are derived from the 5-year capital plan and are expected to conclude in fiscal year 2030. Starting in fiscal year 2026, annual costs for capital renewal and replacement are projected to be approximately \$2.4 million. The renewal and replacement costs were based on age, estimated service life and total replacement costs annualized over the estimated service life.

General Fund Long-Term Financial Model

REVENUES	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Ad Valorem Taxes	9,005,358	9,508,144	9,983,401	10,482,421	11,006,392
Charges for Service	405,350	405,350	505,350	516,500	527,929
Fines & Forfeitures	388,000	388,000	388,000	388,000	388,000
Franchise Fees	4,062,344	4,162,927	4,266,026	4,371,701	4,480,019
Intergovernmental Revenues	5,979,582	6,101,936	6,227,101	6,355,143	6,486,134
Licenses and Permits	973,800	973,800	673,800	673,800	673,800
Utility Service Taxes	7,311,307	7,454,469	7,600,979	7,750,915	7,904,357
Miscellaneous Revenues	1,668,670	1,678,190	1,813,101	1,842,327	1,872,235
Transfers In	2,500,000	0	0	0	0
TOTAL REVENUES	32,294,411	30,672,817	31,457,757	32,380,808	33,338,866

% Change by Year	-3.17%	-5.02%	2.56%	2.93%	2.96%
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EXPENDITURES	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Personnel Services	13,327,004	13,925,365	14,550,997	15,205,156	15,889,155
Professional Services	10,641,600	10,859,651	11,082,198	11,309,335	11,541,157
Contractual Services	1,596,959	1,636,883	1,677,805	1,719,750	1,762,744
Travel and Per Diem	127,024	127,849	128,687	129,537	130,400
Utility Services	1,599,678	1,638,349	1,677,981	1,718,599	1,760,228
Rentals and Leases	52,195	53,500	54,837	56,208	57,614
Insurance	466,239	498,876	533,797	571,163	611,144
Repairs and Maintenance	2,140,379	2,193,888	2,248,736	2,304,954	2,362,578
Other Operating Expenses	1,299,371	1,320,358	1,351,079	1,382,553	1,414,797
Capital Outlay (less than \$10,000)	66,500	16,000	16,000	16,000	26,000
Grants and Aids	12,000	12,000	12,000	12,000	12,000
TOTAL EXPENDITURES	31,328,949	32,282,720	33,334,118	34,425,255	35,567,816

% Change by Year	-.15%	3.04%	3.26%	3.27%	3.32%
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Revenues Over(Under) Expenditures	965,462	(1,609,902)	(1,876,360)	(2,044,447)	(2,228,950)
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CAPITAL/RENEWAL & REPLACEMENT	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Transfers Out (Funding for Capital)	5,900,000	756,000	360,000	995,000	
Renewal and Replacement					
Buildings - A/C, Roof, Generator	251,633	251,633	251,633	251,633	251,633
LPR & Security Cameras	74,200	74,200	74,200	74,200	74,200
Docks	34,286	34,286	34,286	34,286	34,286
Resurfacing - Roads	868,000	868,000	868,000	868,000	868,000
Playgrounds	223,617	223,617	223,617	223,617	223,617
Fountains/Waterfalls	10,000	10,000	10,000	10,000	10,000
Recreation Fields, Courts & Equip	154,762	154,762	154,762	154,762	154,762
Stormwater Pipes & Outfalls	414,000	414,000	414,000	414,000	414,000
Fences	85,000	85,000	85,000	85,000	85,000
Signs	13,333	13,333	13,333	13,333	13,333
Equipment	0	80,000	20,000	0	25,000
Vehicles	95,000	200,000	410,000	180,000	245,000
Computer/Data/Phone Equipment	87,300	80,100	80,250	86,350	85,000
TOTAL CAPITAL/ RENEWAL & REPLACEMENT	8,211,131	3,253,931	2,999,081	3,390,181	2,483,831

FUND BALANCE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Beginning Fund Balance	56,057,815	48,812,146	43,948,312	39,072,870	33,638,241
Committed	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Unassigned Fund Balance	42,812,146	37,948,312	33,072,870	27,638,241	22,925,460
Ending Fund Balance	48,812,146	43,948,312	39,072,870	33,638,241	28,925,460

Fund Balance Reserve Target					
Minimum Reserve Target % of Expenses	25%	25%	25%	25%	25%
Minimum Reserve Target Amount of Expenses	8,070,680	8,333,529	8,606,314	8,891,954	9,183,391
Fund Balance in Excess/ (Deficiency) of Minimum Reserve	34,741,466	29,614,782	24,466,556	18,746,287	13,742,069

BUDGET GUIDELINES AND GOALS

PROPERTY TAX POLICY

The Village will adjust property tax rates to reflect increases in taxable value, including those from sales, property reappraisals, and new construction.

INFLATION

For the 2025-2026 fiscal year, a 2.83% inflation rate is applied to project certain expenditure increases in the operating budget. This rate derives from the Bureau of Labor Statistics Consumer Price Index for all urban consumers (U.S. All items, 1982-84=100), based on the 12-month average ending in March 2025.

STAFFING LEVELS

Requests for additional positions will be carefully evaluated and approved only when a clear need is demonstrated.

PERSONNEL SERVICES

This category covers expenses related to salaries, wages and fringe benefits. The proposed personnel costs are based on the following assumptions:

- Merit increases are budgeted at an average increase of 3.5%, although they may vary from 0% to 5%.
- The Village's share of health insurance costs will adjust in line with any approved rate changes accepted by the administration, with a total increase anticipated to be approximately 3.0%.
- As of October 1, 2008, the Village became part of the Florida Retirement System (FRS), so all employees hired after that date are required to join FRS. Employees who were on board before that date had a one-time, irrevocable choice to either remain in the existing defined contribution plan or switch to FRS. For those who opted not to join FRS, the Village continues offering a defined contribution retirement plan. Under this plan, the Village provides a base contribution equal to 5% of an employee's gross salaries or wages and will match up to an additional 5% of the employee's contribution.



USER CHARGES

Service fees will be determined with the intent of fully recovering the costs incurred. However, in certain cases, the Village Council may decide to cover some of these expenses using other revenue sources, such as general tax support, if it serves the public interest. Departments are encouraged to review and update their fee schedules annually, ideally during the budget process.

CAPITAL ITEMS

Capital outlay is divided into two categories. The first includes items that cost between \$5,000 and \$10,000 each, with a useful life of more than two years. These items are incorporated into the individual department budgets, and any remaining funds at the end of the year can be carried forward at management's discretion.

The second category covers items or projects with costs exceeding \$10,000, which are part of the Village's Capital Improvement Program. Projects that remain incomplete at year-end are rolled over to the next fiscal year, while any unspent funds for closed projects lapse and are transferred to the fund balance.

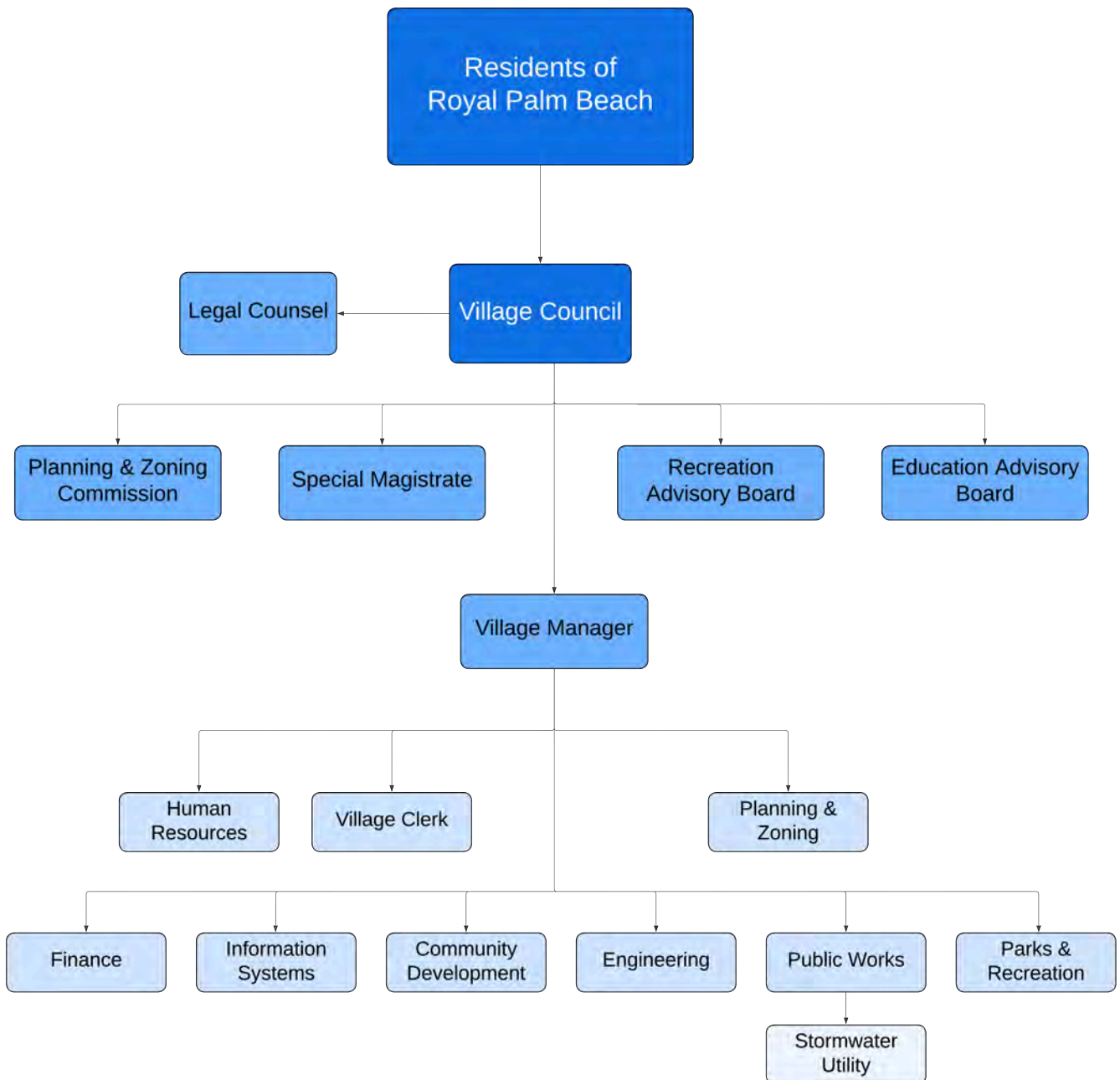
FY 2025-2026 BUDGET GOALS

In addition to each department's specific goals, the Village has outlined the following objectives for the 2025-2026 fiscal year:

- **Preserve Fiscal Stability:** Maintain the current ad valorem millage rate and tax levy to support the desired service levels and extend the life of the reserves.
- **Balanced General Fund Budget:** Develop a balanced General Fund Budget using revenues and funds from local taxes, licenses and permits, intergovernmental revenues, service charges, fines and forfeitures, miscellaneous revenues, and reserves.
- **Robust Capital Budget:** Establish a capital budget that draws on resources from the Community Beautification Fund, American Rescue Plan Fund, Impact Fees Fund, Local Discretionary Sales Surtax Fund, General CIP Fund, and Grants and Reserves.
- **Fiscal Responsibility:** Regularly update and maintain a general fund sustainability analysis for expenditures and revenues to ensure sound fiscal decision-making.
- **Efficient Service Delivery:** Provide Village services in a cost-effective and efficient manner that is responsive to community needs.
- **Enhanced Communication:** Update communication and citizen engagement strategies.
- **Infrastructure Improvement:** Design and construct the renovation and expansion of the Recreation Center.
- **Asset Renewal:** Continue developing a Renewal and Replacement Plan to address aging parks, buildings, equipment, vehicles, and roadways.

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, 2024

Christopher P. Morill

Executive Director

The Government Finance Officers Association (GFOA) of the United States and Canada awarded the Distinguished Budget Presentation Award to the Village of Royal Palm Beach, Florida for its annual budget for the fiscal year beginning October 1, 2024. To qualify for this honor, a government entity must publish a budget document that serves as a policy document, operations guide, financial plan, and communication tool.

Since this award is valid for only one year, we believe our current budget still meets the necessary program requirements. Accordingly, we are submitting it to the GFOA for consideration for another award.

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ALL FUNDS - BUDGET SUMMARY

REVENUE SOURCES

Revenues by Fund

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
General Fund	\$32,796,019	\$33,448,928	\$31,375	\$32,294,411
Recreation Facility Fund	\$552,253	\$429,359	\$777,098	\$838,644
Community Beautification	\$93,372	\$144,190	\$367,237	\$373,190
American Rescue Plan Fund	\$4,753,273	\$4,626,525	\$8,416,908	\$3,433,486
Impact Fee Cap Project	\$4,967,669	\$1,364,991	\$2,800,235	\$4,266,193
Local Discre Sales Surtax	\$3,883,081	\$16,683,440	\$1,799,999	\$6,146,366
Capital Improvements Fund	\$2,522,888	\$2,573,365	\$14,938,690	\$8,073,054
Stormwater Mgmt Fund	\$1,131,518	\$1,156,241	\$1,368,335	\$1,380,140
Stormwater Capital Improv	\$929,281	\$1,683,895	\$6,402,870	\$3,645,345
TOTAL	\$51,629,352	\$62,110,934	\$68,246,414	\$60,450,829

Revenues by Category

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
Ad Valorem Taxes	\$7,101,851	\$7,873,835	\$8,411,472	\$9,005,358
Other Taxes	\$11,019,722	\$11,106,128	\$7,746,931	\$8,210,307
Permit and Fees	\$7,055,026	\$6,924,054	\$6,173,711	\$6,376,184
Intergovernmental Revenue	\$12,080,839	\$11,119,169	\$7,938,424	\$7,519,582
Charges for Services	\$490,092	\$510,995	\$409,350	\$405,350
Fines and Forfeitures	\$367,845	\$593,997	\$377,000	\$388,000
Other Financing Sources	\$9,058,249	\$18,359,337	\$22,239,208	\$7,948,750
Miscellaneous Revenue	\$3,201,968	\$4,360,447	\$1,810,735	\$2,142,472
Non-Revenue	\$0	\$0	\$12,792,330	\$17,348,081
Impact Fees	\$1,253,760	\$1,262,973	\$347,253	\$1,106,745
TOTAL	\$51,629,352	\$62,110,934	\$68,246,414	\$60,450,829

EXPENDITURES

Operating Expenditures by Division

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
Village Council	\$310,635	\$325,369	\$377,125	\$358,388
Village Manager	\$2,007,908	\$2,162,691	\$2,461,699	\$2,479,447
Finance Department	\$835,641	\$896,589	\$1,022,475	\$1,103,507
Legal Counsel	\$361,755	\$387,119	\$397,500	\$437,500
Information Systems	\$1,141,848	\$1,340,188	\$1,461,694	\$1,325,875
Police Department	\$8,600,336	\$8,887,254	\$9,412,690	\$9,695,600
Community Development Department	\$1,349,219	\$1,364,059	\$1,494,851	\$1,530,527
Stormwater Mgmt	\$1,047,999	\$936,729	\$1,356,335	\$1,270,717
Engineering Department	\$1,164,562	\$1,243,174	\$1,509,494	\$1,439,019
Public Works	\$2,870,064	\$3,182,276	\$3,313,369	\$3,645,399
Parks and Recreation Dept	\$5,243,308	\$5,695,950	\$6,738,225	\$6,995,613
Other Financing Uses	\$1,282,429	\$3,581,274	\$0	\$0
Non-Departmental	\$2,488,842	\$2,681,085	\$3,197,920	\$2,332,074
TOTAL	\$28,704,545	\$32,683,756	\$32,743,377	\$32,613,666

Capital Outlay by Division

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
Finance Department	\$75,000	\$0	\$0	\$0
Information Systems	\$238,371	\$139,011	\$1,100,250	\$197,500
Community Development Department	\$27,964	\$54,769	\$0	\$0
Stormwater Mgmt	\$0	\$102,783	\$5,997,108	\$250,000
Engineering Department	\$7,202,107	\$2,895,098	\$640,000	\$2,110,000
Public Works	\$2,881,686	\$342,366	\$11,175,000	\$697,500
Parks and Recreation Dept	\$2,527,460	\$5,555,167	\$3,953,700	\$10,121,000
Other Financing Uses	\$2,500,000	\$3,455,333	\$5,916,908	\$2,500,000
TOTAL	\$15,452,589	\$12,544,527	\$28,782,966	\$15,876,000

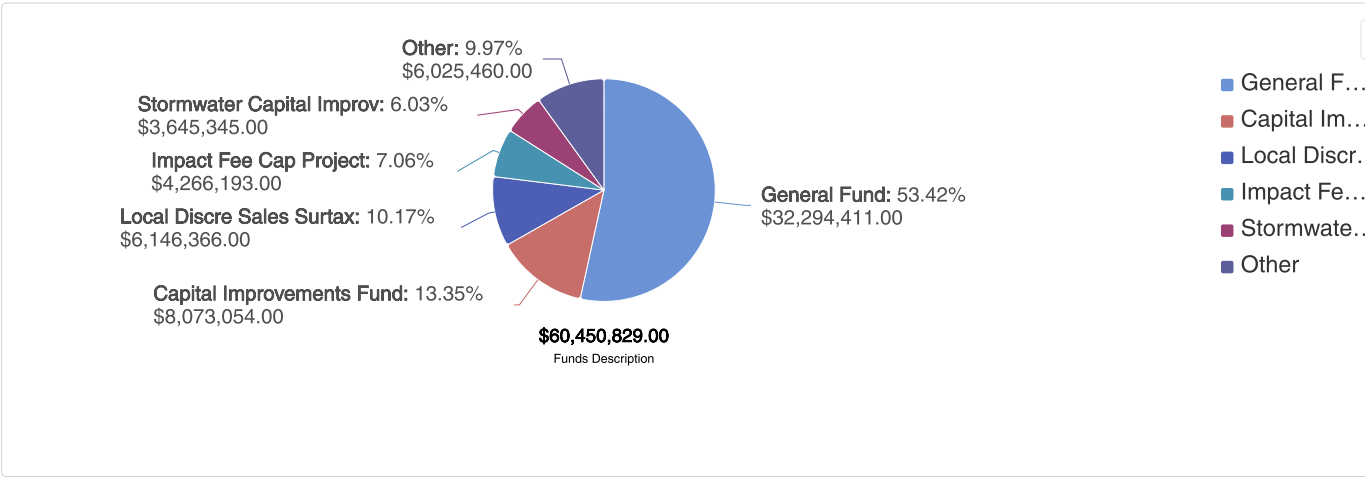
Expenditures by Category

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY2026 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026
Expenses				
Personnel Services	\$11,663,118	\$12,388,986	\$13,729,668	\$13,969,166
Contractual Services	\$10,429,476	\$10,881,627	\$11,865,499	\$12,356,059
Other Charges and Services	\$4,911,212	\$5,121,522	\$5,949,555	\$5,256,076
Operating Supplies	\$919,312	\$1,151,398	\$1,242,002	\$1,062,269
Other Operating Expenses	\$7,646,175	\$6,236,406	\$137,403	\$146,396
Departmental Capital Outlay	\$12,339,727	\$8,428,824	\$22,674,308	\$13,187,700
Grants and Aids	\$11,000	\$11,000	\$11,000	\$12,000
Other Financing Uses - Transfers Out	\$8,982,429	\$18,765,634	\$5,916,908	\$2,500,000
EXPENSES TOTAL	\$56,902,447	\$62,985,396	\$61,526,343	\$48,489,666

Budget Summary

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026
Revenues	\$54,497,292	\$68,249,346	\$68,246,414	\$60,450,829
Capital Outlay	\$56,875,585	\$63,022,992	\$61,526,343	\$48,489,666
Reserve for Future Use	-\$2,378,294	\$5,226,353	\$6,720,071	\$11,961,163
Total Expenditures	\$54,497,292	\$68,249,346	\$68,246,414	\$60,450,829

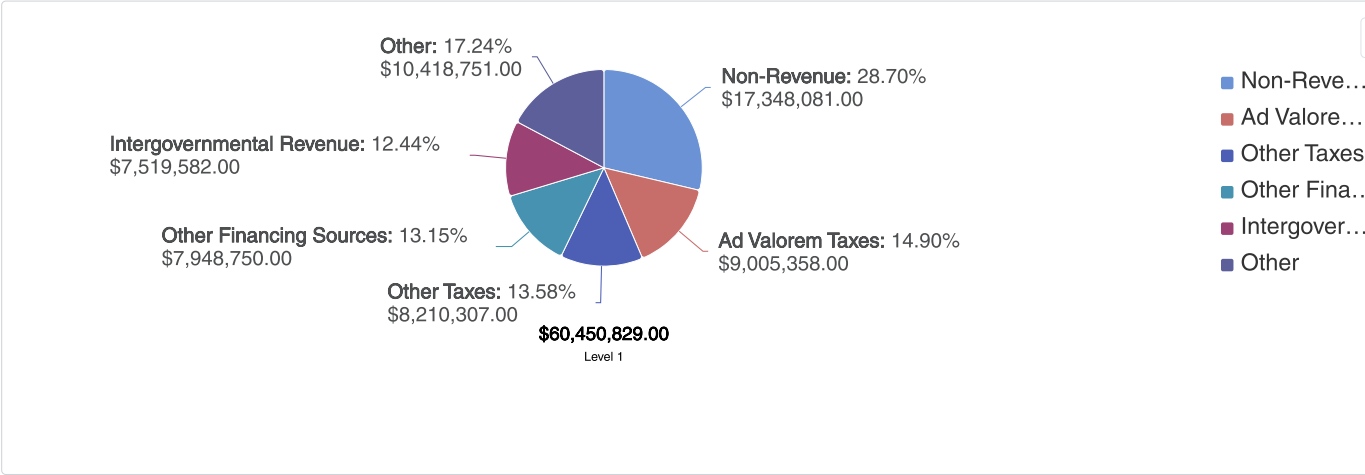
REVENUES BY FUND



All Funds Revenues

Funds Description	FY2026
Amount	
General Fund	\$32,294,411
Capital Improvements Fund	\$8,073,054
Local Discre Sales Surtax	\$6,146,366
Impact Fee Cap Project	\$4,266,193
Stormwater Capital Improv	\$3,645,345
American Rescue Plan Fund	\$3,433,486
Stormwater Mgmt Fund	\$1,380,140
Recreation Facility Fund	\$838,644
Community Beautification	\$373,190
AMOUNT	\$60,450,829

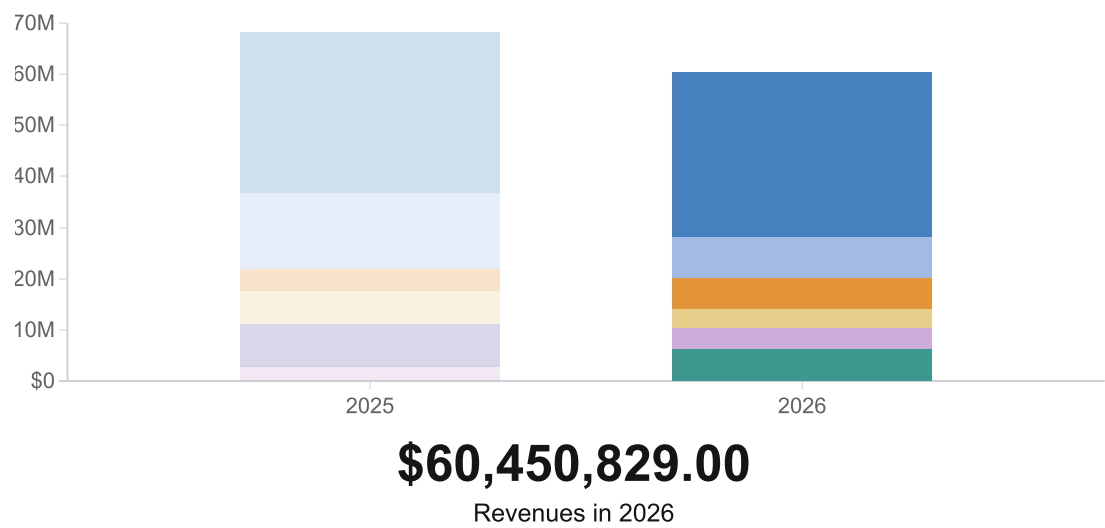
REVENUES BY CATEGORY



All Funds Revenues by Category

Level 1 (Re)	FY2026
Amount	
Ad Valorem Taxes	\$9,005,358
Charges for Services	\$405,350
Fines and Forfeitures	\$388,000
Impact Fees	\$1,106,745
Intergovernmental Revenue	\$7,519,582
Miscellaneous Revenue	\$2,142,472
Non-Revenue	\$17,348,081
Other Financing Sources	\$7,948,750
Other Taxes	\$8,210,307
Permit and Fees	\$6,376,184
AMOUNT	\$60,450,829

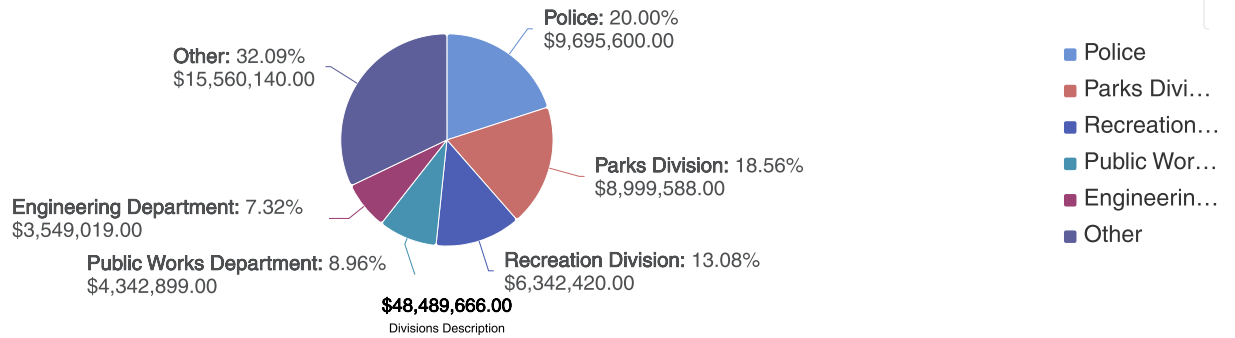
REVENUE COMPARISON BY FUND



	FY 2025 Adopted Budget	FY 2026 Adopted Budget
General Fund	\$31,375,042	\$32,294,411
Recreation Facility Fund	\$777,098	\$838,644
Community Beautification	\$367,237	\$373,190
American Rescue Plan Fund	\$8,416,908	\$3,433,486
Impact Fee Cap Project	\$2,800,235	\$4,266,193
Local Discre Sales Surtax	\$1,799,999	\$6,146,366
Capital Improvements Fund	\$14,938,690	\$8,073,054
Stormwater Mgmt Fund	\$1,368,335	\$1,380,140
Stormwater Capital Improv	\$6,402,870	\$3,645,345
TOTAL	\$68,246,414	\$60,450,829

EXPENDITURES BY DIVISION

(EXCLUDING RESERVE FOR FUTURE USE)

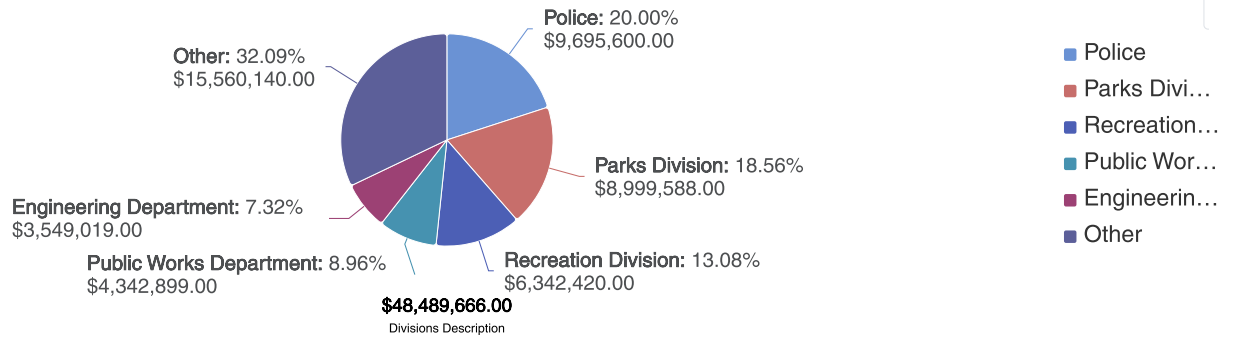


All Funds Expenditures

Divisions Description	FY2026
Amount	
Police	\$9,695,600
Parks Division	\$8,999,588
Recreation Division	\$6,342,420
Public Works Department	\$4,342,899
Engineering Department	\$3,549,019
Interfund Transfers	\$2,500,000
Non-Departmental	\$2,332,074
Cultural Center	\$1,774,605
Information Systems	\$1,523,375
Stormwater	\$1,520,717
Village Manager	\$1,355,515
Building Division	\$1,136,059
Finance	\$1,103,507
Planning & Zoning	\$626,150
Human Resources	\$497,782
Legal Counsel	\$437,500
Code Enforcement Division	\$394,468
Village Council	\$358,388
AMOUNT	\$48,489,666

EXPENDITURES BY CATEGORY

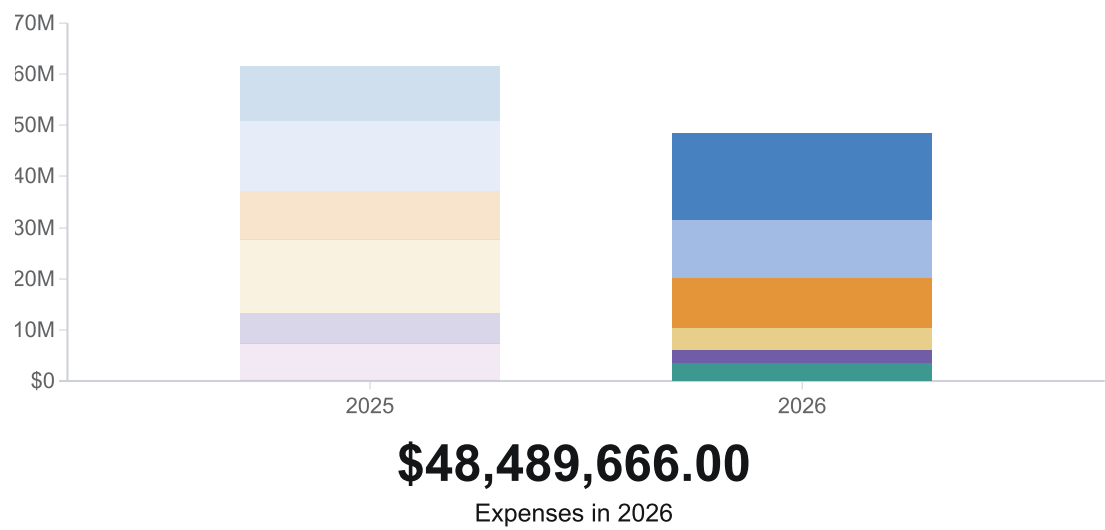
(EXCLUDING RESERVE FOR FUTURE USE)



All Funds Expenditures by Category

Object Type (Ex)	FY2026
Amount	
Personnel Services	\$13,969,166
Departmental Capital Outlay	\$13,187,700
Contractual Services	\$12,356,059
Other Charges and Services	\$5,256,076
Other Financing Uses - Transfers Out	\$2,500,000
Operating Supplies	\$1,062,269
Other Operating Expenses	\$146,396
Grants and Aids	\$12,000
AMOUNT	\$48,489,666

EXPENDITURE COMPARISON BY DIVISION



All Funds Expenditure Comparison

	FY 2025 Adopted Budget	FY 2026 Adopted Budget
Village Council	\$377,125	\$358,388
Village Manager	\$2,461,699	\$2,479,447
Finance Department	\$1,022,475	\$1,103,507
Legal Counsel	\$397,500	\$437,500
Information Systems	\$2,561,944	\$1,523,375
Police Department	\$9,412,690	\$9,695,600
Community Development Department	\$1,494,851	\$1,530,527
Stormwater Mgmt	\$7,353,443	\$1,520,717
Engineering Department	\$2,149,494	\$3,549,019
Public Works	\$14,488,369	\$4,342,899
Parks and Recreation Dept	\$10,691,925	\$17,116,613
Other Financing Uses	\$5,916,908	\$2,500,000
Non-Departmental	\$3,197,920	\$2,332,074
TOTAL	\$61,526,343	\$48,489,666

THREE YEAR FUND BALANCE ANALYSIS

General Fund

	FY 2024 ACTUALS	FY 2025 PROJECTED ACTUALS	FY 2026 ADOPTED BUDGET
	FY2024	FY2025	FY2026
Revenues			
Ad Valorem Taxes	\$7,873,835	\$8,408,472	\$9,005,358
Other Taxes	\$7,148,185	\$7,075,559	\$7,311,307
Permit and Fees	\$5,810,792	\$4,957,780	\$5,036,144
Intergovernmental Revenue	\$6,181,221	\$6,082,389	\$5,979,582
Charges for Services	\$510,995	\$479,350	\$405,350
Fines and Forfeitures	\$593,997	\$492,600	\$388,000
Miscellaneous Revenue	\$2,292,899	\$2,133,260	\$1,668,670
REVENUES TOTAL	\$30,411,925	\$29,629,410	\$29,794,411
Expenses			
Village Council	\$325,369	\$310,186	\$358,388
Village Manager	\$2,162,691	\$2,351,035	\$2,479,447
Finance Department	\$896,589	\$937,770	\$1,103,507
Legal Counsel	\$387,119	\$390,000	\$437,500
Information Systems	\$1,340,188	\$1,227,906	\$1,325,875
Police Department	\$8,887,254	\$9,415,601	\$9,695,600
Community Development Department	\$1,364,059	\$1,411,862	\$1,530,527
Engineering Department	\$1,243,174	\$1,333,228	\$1,439,019
Public Works	\$3,182,276	\$3,182,161	\$3,645,399
Parks and Recreation Dept	\$5,695,950	\$6,464,241	\$6,995,613
Non-Departmental	\$2,669,868	\$2,179,169	\$2,318,074
EXPENSES TOTAL	\$28,154,536	\$29,203,159	\$31,328,949
Revenues Over/ (Under) Expenses	\$2,257,388	\$426,251	(\$1,534,538)
Other Financial Sources (Uses)			
Other Financing Souces - 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			

	FY 2024 ACTUALS	FY 2025 PROJECTED ACTUALS	
	FY2024	FY2025	
Other Financing Uses - Transfers Out	\$3,500,000	—	—
TRANSFERS OUT TOTAL	\$3,500,000	—	
Net Transfers	(\$1,000,000)	\$2,500,000	\$2,500,000
Net Increase/Decrease In Fund Balance	\$1,257,388	\$2,926,251	\$965,462
Fund Balance October 1	\$18,007,420	\$19,264,808	\$22,191,059
Fund Balance September 30	\$19,264,808	\$22,191,059	\$23,156,521

Special Revenue Funds

	FY 2024 ACTUALS	FY 2025 PROJECTED ACTUALS	FY 2026 ADOPTED BUDGET
	FY2024	FY2025	FY2026
Revenues			
Intergovernmental Revenue	\$4,307,004	\$11,054,378	—
Miscellaneous Revenue	\$893,069	\$459,663	\$113,301
REVENUES TOTAL	\$5,200,073	\$11,514,041	\$113,301
Expenses			
Engineering Department	\$969,709	\$18,005	—
Public Works	\$65,036	\$25,000	—
Parks and Recreation Dept	\$440,898	—	—
EXPENSES TOTAL	\$1,475,644	\$43,005	—
Revenues Over/ (Under) Expenses	\$3,724,430	\$11,471,036	\$113,301
Other Financial Sources (Uses)			
—	—	—	—
OTHER FINANCIAL SOURCES (USES) TOTAL	—	—	—
Transfers Out	\$2,831,360	\$8,556,174	\$2,500,000
Net Transfers	(\$2,831,360)	(\$8,556,174)	(\$2,500,000)
Net Increase/Decrease In Fund Balance	\$893,069	\$2,914,862	(\$2,386,699)
Fund Balance October 1	\$724,088	\$1,617,157	\$4,532,019
Fund Balance September 30	\$1,617,157	\$4,532,019	\$2,145,320

Capital Improvements Fund

	FY 2024 ACTUALS	FY 2025 PROJECTED ACTUALS	FY 2026 ADOPTED BUDGET
	FY2024	FY2025	FY2026
Revenues			
Other Taxes	\$3,957,942	\$4,295,132	\$899,000
Intergovernmental Revenue	\$500,000	\$400,000	\$1,540,000
Miscellaneous Revenue	\$574,854	\$1,032,805	\$231,490
Impact Fees	\$1,262,973	\$90,395	\$1,106,745
REVENUES TOTAL	\$6,295,769	\$5,818,332	\$3,777,235
Expenses			
Information Systems	\$139,011	\$1,120,083	\$197,500
Community Development Department	\$54,769	—	—
Engineering Department	\$1,889,601	\$1,628,746	\$2,110,000
Public Works	\$250,957	\$11,247,021	\$697,500
Parks and Recreation Dept	\$5,114,269	\$19,930,323	\$10,121,000
EXPENSES TOTAL	\$7,448,607	\$33,926,173	\$13,126,000
Revenues Over/ (Under) Expenses	(\$1,152,838)	(\$28,107,841)	(\$9,348,765)
Other Financial Sources (Uses)			
Other Financing Sources - Interfund Transfers In	\$14,326,027	\$15,052,100	\$5,448,750
OTHER FINANCIAL SOURCES (USES) TOTAL	\$14,326,027	\$15,052,100	\$5,448,750
Transfers Out	\$623,973	—	—
Net Transfers	\$13,702,054	\$15,052,100	\$5,448,750
Net Increase/Decrease In Fund Balance	\$12,549,216	(\$13,055,741)	(\$3,900,015)
Fund Balance October 1	\$9,765,969	\$22,315,185	\$9,209,444
Fund Balance September 30	\$22,315,185	\$9,259,444	\$5,309,429

Total Governmental Funds

	FY 2024 ACTUALS	FY 2025 PROJECTED ACTUALS	FY 2026 ADOPTED BUDGET
	FY2024	FY2025	FY2026
Revenues			
Ad Valorem Taxes	\$7,873,835	\$8,408,472	\$9,005,358
Other Taxes	\$11,106,128	\$11,370,691	\$8,210,307
Permit and Fees	\$5,810,792	\$4,957,780	\$5,036,144
Intergovernmental Revenue	\$10,988,225	\$17,536,767	\$7,519,582
Charges for Services	\$510,995	\$479,350	\$405,350
Fines and Forfeitures	\$593,997	\$492,600	\$388,000
Miscellaneous Revenue	\$3,760,823	\$3,625,728	\$2,013,461
Impact Fees	\$1,262,973	\$90,395	\$1,106,745
REVENUES TOTAL	\$41,907,768	\$46,961,783	\$33,684,947
Expenses			
Village Council	\$325,369	\$310,186	\$358,388
Village Manager	\$2,162,691	\$2,351,035	\$2,479,447
Finance Department	\$896,589	\$937,770	\$1,103,507
Legal Counsel	\$387,119	\$390,000	\$437,500
Information Systems	\$1,479,199	\$2,347,989	\$1,523,375
Police Department	\$8,887,254	\$9,415,601	\$9,695,600
Community Development Department	\$1,418,828	\$1,411,862	\$1,530,527
Engineering Department	\$4,102,485	\$2,979,979	\$3,549,019
Public Works	\$3,498,269	\$14,454,182	\$4,342,899
Parks and Recreation Dept	\$11,251,117	\$26,394,564	\$17,116,613
Non-Departmental	\$2,669,868	\$2,179,169	\$2,318,074
EXPENSES TOTAL	\$37,078,787	\$63,172,337	\$44,454,949
Revenues Over/ (Under) Expenses	\$4,828,980	(\$16,210,554)	(\$10,770,002)
Other Financial Sources (Uses)			
Other Financing Souces - Interfund Transfers In	\$16,826,027	\$17,552,100	\$7,948,750
OTHER FINANCIAL SOURCES (USES) TOTAL	\$16,826,027	\$17,552,100	\$7,948,750
Transfers Out			
Other Financing Uses - Transfers Out	\$6,955,333	\$8,556,174	\$2,500,000
TRANSFERS OUT TOTAL	\$6,955,333	\$8,556,174	\$2,500,000

	FY 2024 ACTUALS	FY 2025 PROJECTED ACTUALS	FY 2026 ADOPTED BUDGET
	FY2024	FY2025	FY2026
Net Transfers	\$9,870,694	\$8,995,926	\$5,448,750
Net Increase/Decrease In Fund Balance	\$14,699,674	(\$7,214,628)	(\$5,321,252)
Fund Balance October 1	\$28,497,477	\$43,197,150	\$35,932,522
Fund Balance September 30	\$43,197,151	\$35,982,522	\$30,611,270

Stormwater Utility Fund

	FY 2024 ACTUALS	FY 2025 PROJECTED ACTUALS	FY 2026 ADOPTED BUDGET
	FY2024	FY2025	FY2026
Revenues			
Permit and Fees	\$1,113,262	\$1,339,312	\$1,340,040
Miscellaneous Revenue	\$42,979	\$49,178	\$40,100
REVENUES TOTAL	\$1,156,241	\$1,388,490	\$1,380,140
Expenses			
Stormwater Mgmt	\$936,729	\$963,792	\$1,270,717
Non-Departmental	\$11,217	\$13,340	\$14,000
EXPENSES TOTAL	\$947,946	\$977,132	\$1,284,717
Revenues Over/ (Under) Expenses	\$208,295	\$411,358	\$95,423
Other Financial Sources (Uses)			
—	—	—	—
OTHER FINANCIAL SOURCES (USES) TOTAL	—	—	—
Transfers Out			
Other Financing Uses - Transfers Out	\$81,274	—	—
TRANSFERS OUT TOTAL	\$81,274	—	—
Net Transfers	(\$81,274)	\$0	\$0
Net Increase/Decrease In Fund Balance	\$127,021	\$411,358	\$95,423
Fund Balance October 1	(\$56,988)	\$70,033	\$481,391
Fund Balance September 30	\$70,033	\$481,391	\$576,814

Stormwater Utility Capital Improvement Fund

	FY 2024 ACTUALS	FY 2025 PROJECTED ACTUALS	FY 2026 ADOPTED BUDGET
	FY2024	FY2025	FY2026
Revenues			
Intergovernmental Revenue	\$130,944	\$926,343	—
Miscellaneous Revenue	\$19,641	\$97,145	\$88,911
REVENUES TOTAL	\$150,585	\$1,023,488	\$88,911
Expenses			
Stormwater Mgmt	\$102,783	\$9,904,223	\$250,000
Engineering Department	\$35,787	—	—
Public Works	\$26,374	—	—
EXPENSES TOTAL	\$164,943	\$9,904,223	\$250,000
Revenues Over/ (Under) Expenses	(\$14,358)	(\$8,880,735)	(\$161,089)
Other Financial Sources (Uses)			
Other Financing Souces - Interfund Transfers In	\$1,533,310	\$9,486,374	—
OTHER FINANCIAL SOURCES (USES) TOTAL	\$1,533,310	\$9,486,374	—
Transfers Out			
—	—	—	—
TRANSFERS OUT TOTAL	—	—	—
Net Transfers	\$1,533,310	\$9,486,374	\$0
Net Increase/Decrease In Fund Balance	\$1,518,952	\$605,639	(\$161,089)
Fund Balance October 1	\$1,431,844	\$2,950,796	\$3,556,435
Fund Balance September 30	\$2,950,796	\$3,556,435	\$3,395,346

Total Enterprise Funds

	FY 2024 ACTUALS	FY 2025 PROJECTED ACTUALS	FY 2026 ADOPTED BUDGET
	FY2024	FY2025	FY2026
Revenues			
Permit and Fees	\$1,113,262	\$1,339,312	\$1,340,040
Intergovernmental Revenue	\$130,944	\$926,343	—
Miscellaneous Revenue	\$62,620	\$146,323	\$129,011
REVENUES TOTAL	\$1,306,826	\$2,411,978	\$1,469,051
Expenses			
Stormwater Mgmt	\$1,039,511	\$10,868,015	\$1,520,717
Engineering Department	\$35,787	—	—
Public Works	\$26,374	—	—
Non-Departmental	\$11,217	\$13,340	\$14,000
EXPENSES TOTAL	\$1,112,889	\$10,881,355	\$1,534,717
Revenues Over/ (Under) Expenses	\$193,937	(\$8,469,377)	(\$65,666)
Other Financial Sources (Uses)			
Other Financing Souces - Interfund Transfers In	\$1,533,310	\$9,486,374	—
OTHER FINANCIAL SOURCES (USES) TOTAL	\$1,533,310	\$9,486,374	—
Transfers Out			
Other Financing Uses - Transfers Out	\$81,274	—	—
TRANSFERS OUT TOTAL	\$81,274	—	—
Net Transfers	\$1,452,036	\$9,486,374	\$0
Net Increase/Decrease In Fund Balance	\$1,645,973	\$1,016,997	(\$65,666)
Fund Balance October 1	\$1,374,856	\$3,020,829	\$4,037,826
Fund Balance September 30	\$3,020,829	\$4,037,826	\$3,972,160

2025-2026 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 \$2.4 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 \$3.9 million which is directly related to an increase in additional capital projects for the new fiscal year. The Stormwater Utility Fund increased \$95,423, mainly driven by higher revenues aimed at sustaining a strong net position.

COMPARATIVE PERSONNEL

Comparative Personnel Summary

	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 ADOPTED	CHANGE
Administration	12	13	13	13	0
Finance	5.5	5.5	5.5	6.5	1
Information Systems	5	5	5	4	(1)
Community Development	11	11	11	11	0
Engineering	9	9	9	8	(1)
Public Works	24.25	24.25	20.75	21.75	1
Parks & Recreation	71	69	69	71	2
Stormwater Utility	6.75	7.25	6.75	6.75	0
TOTAL EMPLOYEES	144.50	144	140	142	2
TOTAL FULL TIME POSITIONS	109.50	114	110	109	(1)
TOTAL PART TIME POSITIONS	35	30	30	33	3

Comparative Personnel Detail - General Fund

AUTHORIZATION		DEPARTMENT	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 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%		.5	.5	.5	.5
12004	Senior Administrative Assistant		1	1	1	1
12005	Administrative Assistant I		1	1	1	1
12006	Public Art Professional		1	0	0	0
12007	Audio/Video Broadcast Operator P/T		1	1	1	1
12008	Public Information Specialist		0	1	0	0
12009	Web and Social Media Specialist		0	0	1	1
<u>POSITION CHANGES</u>						
12006	Public Art Professional			(1)		
12008	Public Information Specialist			1	(1)	
12009	Web and Social Media Specialist				1	
TOTAL VILLAGE MANAGER			6.5	6.5	6.5	6.5
<u>HUMAN RESOURCES - 1210</u>						
12201	Human Resources & Risk Mgmt Director		1	1	1	1
12203	Human Resources Coordinator		1	1	1	1
13015	Payroll/Benefits Specialist		.5	.5	.5	.5
	Intern P/T					1
<u>POSITION CHANGES</u>						
13015	Payroll/Benefits Specialist		.5			
	Intern P/T					1
TOTAL HUMAN RESOURCES			2.5	2.5	2.5	3.5
<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>POSITION CHANGES</u>						
12006	Public Art Professional			1		(1)
TOTAL PLANNING & ZONING			3	4	4	3
TOTAL ADMINISTRATION			12	13	13	13

AUTHORIZATION	DEPARTMENT	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 ADOPTED
<u>FINANCE - 1300</u>					
13001	Finance Director	1	1	1	1
13011	Assistant Finance Director	1	1	1	0
13010	Accounting Clerk II	1	1	1	1
13012	Financial/Budget Analyst	1	1	1	0
13012	Senior Financial & Budget Analyst	0	0	0	1
13016	Finance Technician	1	1	1	0
13016	Procurement Specialist	0	0	0	1
13015	Payroll/Benefits Specialist	.5	.5	.5	.5
	Procurement & Financial Analyst	0	0	0	1
	Administrative Assistant II	0	0	0	1
<u>POSITION CHANGES</u>					
13015	Payroll/Benefits Specialist	(.5)			
13011	Assistant Finance Director				(1)
	Procurement & Financial Analyst				1
13012	Financial/Budget Analyst				(1)
13012	Senior Financial & Budget Analyst				1
13016	Finance Technician				(1)
	Procurement Specialist				1
	Administrative Assistant II				1
TOTAL FINANCE		5.5	5.5	5.5	6.5
<u>INFORMATION SYSTEMS - 1600</u>					
13101	Information Systems Director	1	1	1	1
13102	Network Support Specialist	1	1	1	0
13103/13105	Information Systems Specialist	2	2	2	2
13104	Information Systems Analyst	1	1	1	0
13106	Information Systems Senior Analyst	0	0	0	1
<u>POSITION CHANGES</u>					
13102	Network Support Specialist				(1)
13104	Information Systems Analyst				(1)
13106	Information Systems Senior Analyst				1
<u>TOTAL INFORMATION SYSTEMS</u>		5	5	5	4

AUTHORIZATION	DEPARTMENT	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 ADOPTED
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<u>BUILDING - 2400</u>					
24001	Community Development Director	1	1	1	1
24013	Community Development Administrator 50%	0	0	.5	.5
24008	Senior Administrative Assistant	1	1	0	0
24011/24014/ 24015	Permit Technician	2	2	3	3
24012	Plan Review Intake Supervisor	1	1	1	1
24016/24017	Inspector/Plan Reviewer	2	2	2	2
24208	Administrative Assistant I 50%	.5	.5	0	0

<u>POSITION CHANGES</u>					
24013	Community Development Administrator			.5	
24008	Senior Administrative Assistant			(1)	
24208	Administrative Assistant I 50%			(.5)	
24014	Permit Technician			1	
TOTAL BUILDING		7.5	7.5	7.5	7.5

<u>CODE ENFORCEMENT - 2410</u>					
24201	Code Enforcement Supervisor	1	1	0	0
24208	Administrative Assistant I 50%	.5	.5	0	0
24210	Code Enforcement Inspector III	2	2	1	1
24211	Code Enforcement Inspector II	0	0	2	2
24013	Community Development Administrator 50%	0	0	.5	.5

<u>POSITION CHANGES</u>					
24013	Community Development Administrator			.5	
24201	Code Enforcement Supervisor			(1)	
24208	Administrative Assistant I 50%			(.5)	
24209	Code Enforcement Inspector III			(1)	
24211	Code Enforcement Inspector II			2	
TOTAL CODE ENFORCEMENT		3.5	3.5	3.5	3.5

TOTAL COMMUNITY DEVELOPMENT		11	11	11	11
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AUTHORIZATION	DEPARTMENT	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 ADOPTED
<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%	.5	.5	.5	.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	0	0
39016	GIS Technician 50%	.5	.5	.5	.5
	Special Projects Manager	0	0	1	0
<u>POSITION CHANGES</u>					
39015	Intern P/T	1		(1)	
	Special Projects Manager			1	(1)
TOTAL ENGINEERING		9	9	9	8
<u>PUBLIC WORKS - 4100</u>					
41001	Public Works Director	.5	.5	.5	.5
41002	Facilities Superintendent	1	1	1	1
41003	Field Operations Superintendent	.5	.5	.5	.5
41006	Foreman I	.5	.5	.5	.5
41007	Senior Administrative Assistant	.5	.5	.5	.5
41010	Skilled Trades Worker - Facilities	1	1	1	1
41012	Mechanic II	1	1	1	1
41016/41036	Electrician	2	2	2	2
441013/41034/					
41037/41050/	General Maintenance Worker II	4	3.5	3	3.5
41004					
41019/41022-25/					
41027/41030/	General Maintenance Worker I	9	9	7	7.5
41035/41038-39					
41040	Custodian	2	2	1	1
41051	Irrigation Technician	1	1	1	1

AUTHORIZATION	DEPARTMENT	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 ADOPTED
41052	Spray Technician	1	.5	.5	.5
41053	Electrical Helper	0	1	1	1
39016	GIS Technician 25%	.25	.25	.25	.25
<u>POSITION CHANGES</u>					
41017/41034/ 41021/41026	General Maintenance Worker I			(2)	.5
41012/41018/ 41004	General Maintenance Worker II	(1)	(.5)	(1)	.5
41041	Custodian			(1)	
41052	Spray Technician	1	(.5)		
41011	Mechanic II	(1)			
41053	Electrical Helper		1		
TOTAL PUBLIC WORKS		24.25	24.25	20.75	21.75
<u>PARKS - 7200</u>					
72401	Parks Superintendent	1	1	1	1
72405/72408/ 72404/72409	General Maintenance Worker II	5	4	5	5
	General Maintenance Worker II R/M	1	0	0	0
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	12	12	10	10
72136/72138-39/ 72454-54/ 72730	Facility Attendant P/T	8	8	8	8
72430	Arborist	1	1	1	1
72403	Parks Foreman	1	1	1	1
72400	Skilled Trades Worker	0	1	1	1
72005	Spray Technician	0	1	1	1
	Intern P/T				2

AUTHORIZATION	DEPARTMENT	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 ADOPTED
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<u>POSITION CHANGES</u>					
72402	Parks Supervisor	(1)			
72403	Parks Foreman	1			
	General Maintenance Worker I	(3)		(2)	
72400	Skilled Trades Worker		1		
	General Maintenance Worker II		(1)	1	
	General Maintenance Worker II R/M		(1)		
72005	Spray Technician		1		
	Intern P/T				2
TOTAL PARKS		31	31	30	32

<u>RECREATION - 7210</u>					
72001	Parks & Recreation Director	1	1	1	1
72002	Assistant Parks & Recreation Director	1	1	0	0
72008	Recreation Superintendent	0	0	1	1
72003/72004	Program Supervisor	2	2	2	2
72007	Administrative Assistant III	1	1	1	1
72010	Custodian	1	1	1	1
72123/72124	Program Coordinator P/T	2	2	2	2
72125	Program Coordinator II	1	1	1	1
72126	Public Information Specialist	1	0	0	0
72131/72135	Facility Attendant	2	2	2	1.5
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	2	2	2	2

<u>POSITION CHANGES</u>					
72126	Public Information Specialist	1	(1)		
72730	Facility Attendant P/T	(2)			
72002	Assistant Parks & Recreation Director			(1)	
72008	Recreation Superintendent			1	
72131	Facility Attendant				(.5)
TOTAL RECREATION		27	26	26	25.5

AUTHORIZATION	DEPARTMENT	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 ADOPTED
<u>CULTURAL CENTER - 7220</u>					
72011	Events & Facilities Manager (Sporting Center)	1	1	1	1
72735	Events & Facilities Manager (Cultural Center)	1	1	1	1
72009/72132	Facility Attendant (Sporting Center)	2	2	2	2
72204/72603	Facility Attendant (Cultural Center)	2	2	2	2.5
72121/72122	Program Coordinator II	2	2	2	2
72459/72462/ 72732/72456/ 72463	Facility Attendant P/T	4	4	5	5
12006	Public Art Professional	1	0	0	0
<u>POSITION CHANGES</u>					
72132	Facility Attendant (Sporting Center)	1			
72603	Facility Attendant (Cultural Center)	1			.5
72137/72731/ 72733	Facility Attendant P/T	(4)		1	
12006	Public Art Professional	1	(1)		
TOTAL CULTURAL CENTER		13	12	13	13.5
TOTAL PARKS AND RECREATION		71	69	69	71
TOTAL GENERAL FUND EMPLOYEES		137.75	136.75	133.25	135.25

Comparative Personnel Detail - Stormwater Utility

AUTHORIZATION	DEPARTMENT	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 ADOPTED
<u>STORMWATER UTILITY - 3800</u>					
41001	Public Works Director	.5	.5	.5	.5
41003	Field Operations Superintendent	.5	.5	.5	.5
41006	Foreman I	.5	.5	.5	.5
41007	Senior Administrative Assistant	.5	.5	.5	.5
41013/41037/41004	General Maintenance Worker II	1	1	1	1.5
41019/41022-23/41025/ 41027/41038-39	General Maintenance Worker I	3.5	3.5	3	2.5
41052	Spray Technician	0	.5	.5	.5
39011	GIS Technician 25%	.25	.25	.25	.25
<u>POSITION CHANGES</u>					
41052	Spray Technician		.5		
41004	General Maintenance Worker II				.5
	General Maintenance Worker I			(.5)	(.5)
TOTAL STORMWATER UTILITY		6.75	7.25	6.75	6.75

GENERAL FUND SUMMARY

BUDGET SUMMARY

General Fund Revenues

	ACTUALS		FY 2025 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	% CHANGE
Current Revenues	\$32,796,019	\$33,448,928	\$32,129,410	\$31,375,042	\$32,294,411	3%
Revenues	\$32,796,019	\$33,448,928	\$32,129,410	\$31,375,042	\$32,294,411	—

General Fund Operating Expenditures

	ACTUALS		FY 2025 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	% CHANGE
Operating Expenditures						
Village Council	\$310,635	\$325,369	\$310,186	\$377,125	\$358,388	-5%
Village Manager	\$2,007,908	\$2,162,691	\$2,351,035	\$2,461,699	\$2,479,447	1%
Finance Department	\$835,641	\$896,589	\$937,770	\$1,022,475	\$1,103,507	8%
Legal Counsel	\$361,755	\$387,119	\$390,000	\$397,500	\$437,500	10%
Information Systems	\$1,141,848	\$1,340,188	\$1,227,906	\$1,461,694	\$1,325,875	-9%
Police Department	\$8,600,336	\$8,887,254	\$9,415,601	\$9,412,690	\$9,695,600	3%
Community Development Department	\$1,349,219	\$1,364,059	\$1,411,862	\$1,494,851	\$1,530,527	2%
Engineering Department	\$1,164,562	\$1,243,174	\$1,333,228	\$1,509,494	\$1,439,019	-5%
Public Works	\$2,870,064	\$3,182,276	\$3,182,161	\$3,313,369	\$3,645,399	10%
Parks and Recreation Dept	\$5,243,308	\$5,695,950	\$6,464,241	\$6,738,225	\$6,995,613	4%
Non-Departmental	\$2,477,008	\$2,669,868	\$2,179,169	\$3,185,920	\$2,318,074	-27%
OPERATING EXPENDITURES TOTAL	\$26,362,283	\$28,154,536	\$29,203,159	\$31,375,042	\$31,328,949	0%

General Fund Operating Transfers

	ACTUALS		FY 2025 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	% CHANGE
Transfers Out						
Reserved for Future Use	—	—	\$0	—	\$965,462	—
Transfer Out To Impact Fee Fund #301	\$1,000,000	—	\$0	—	\$0	—
Transfer Out To Local Discre Sales Surtax #302	—	\$3,500,000	\$0	—	\$0	—
TRANSFERS OUT TOTAL	\$1,000,000	\$3,500,000	\$0	—	\$965,462	—
Total Expenditures	\$27,366,620	\$32,100,274	\$29,203,159	\$31,375,042	\$32,294,411	3%

Category Summary

General Fund Revenues

	ACTUALS		FY 2025 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues					
Ad Valorem Taxes	\$7,101,851	\$7,873,835	\$8,408,472	\$8,411,472	\$9,005,358
Other Taxes	\$7,179,062	\$7,143,280	\$7,075,559	\$6,993,892	\$7,311,307
Permit and Fees	\$5,958,389	\$5,810,792	\$4,957,780	\$4,839,564	\$5,036,144
Intergovernmental Revenue	\$6,880,396	\$6,181,221	\$6,082,389	\$6,238,424	\$5,979,582
Charges for Services	\$490,092	\$510,995	\$479,350	\$409,350	\$405,350
Fines and Forfeitures	\$367,845	\$593,997	\$492,600	\$377,000	\$388,000
Other Financing Sources	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Miscellaneous Revenue	\$2,318,383	\$2,829,903	\$2,133,260	\$1,605,340	\$1,668,670
REVENUES TOTAL	\$32,796,019	\$33,444,023	\$32,129,410	\$31,375,042	\$32,294,411

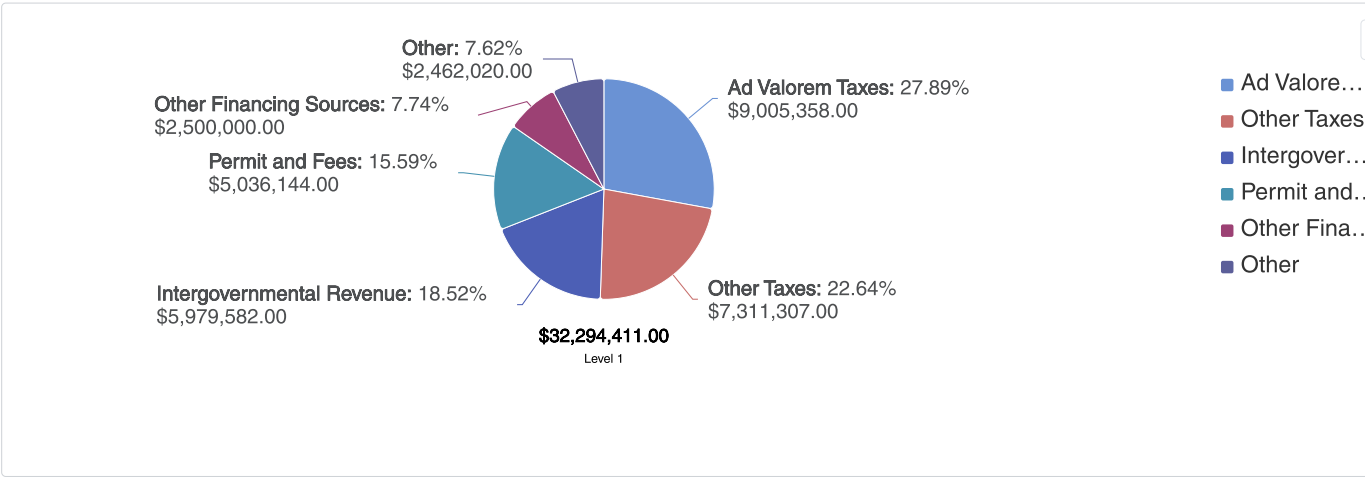
General Fund Operating Expenditures

ACTUALS			FY 2025 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026
Operating Expenditures					
Services	\$11,076,310	\$11,909,435	\$12,263,153	\$13,130,541	\$13,327,004
Contractual Services	\$10,321,440	\$10,826,248	\$11,719,081	\$11,852,999	\$12,238,559
Other Charges and Services	\$4,157,306	\$4,589,093	\$4,204,870	\$5,331,013	\$4,654,251
Operating Supplies	\$725,231	\$717,097	\$811,672	\$841,266	\$887,419
Other Operating Expenses	\$70,996	\$80,720	\$124,285	\$134,223	\$143,216
Departmental Capital Outlay	\$0	\$20,943	\$69,098	\$74,000	\$66,500
Grants and Aids	\$11,000	\$11,000	\$11,000	\$11,000	\$12,000
OPERATING EXPENDITURES TOTAL	\$26,362,283	\$28,154,536	\$29,203,159	\$31,375,042	\$31,328,949

General Fund Operating Transfers

	FY 2025		FY 2025	FY 2025	FY 2026	
	FY2023	FY2024	FY2025	FY2025	FY2026	% CHANGE
Transfers Out						
Future Use	—	—	\$0	—	\$965,462	—
Transfer Out To Impact Fee Fund #301	\$1,000,000	—	\$0	—	\$0	—
Transfer Out To Local Discre Sales Surtax #302	—	\$3,500,000	\$0	—	\$0	—
TRANSFERS OUT TOTAL	\$1,000,000	\$3,500,000	\$0	—	\$965,462	—
Total Expenditures	\$27,366,620	\$32,100,274	\$29,203,159	\$31,375,042	\$32,294,411	3%

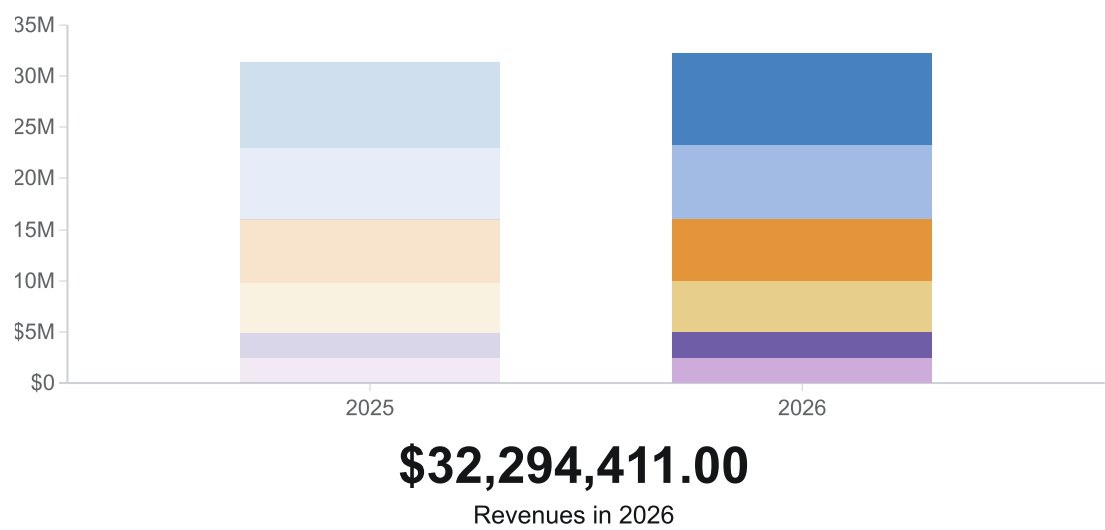
REVENUE BY CATEGORY



General Fund Revenues by Category

Level 1 (Re)	FY2026
Amount	
Ad Valorem Taxes	\$9,005,358
Other Taxes	\$7,311,307
Intergovernmental Revenue	\$5,979,582
Permit and Fees	\$5,036,144
Other Financing Sources	\$2,500,000
Miscellaneous Revenue	\$1,668,670
Charges for Services	\$405,350
Fines and Forfeitures	\$388,000
AMOUNT	\$32,294,411

REVENUE COMPARISON BY CATEGORY

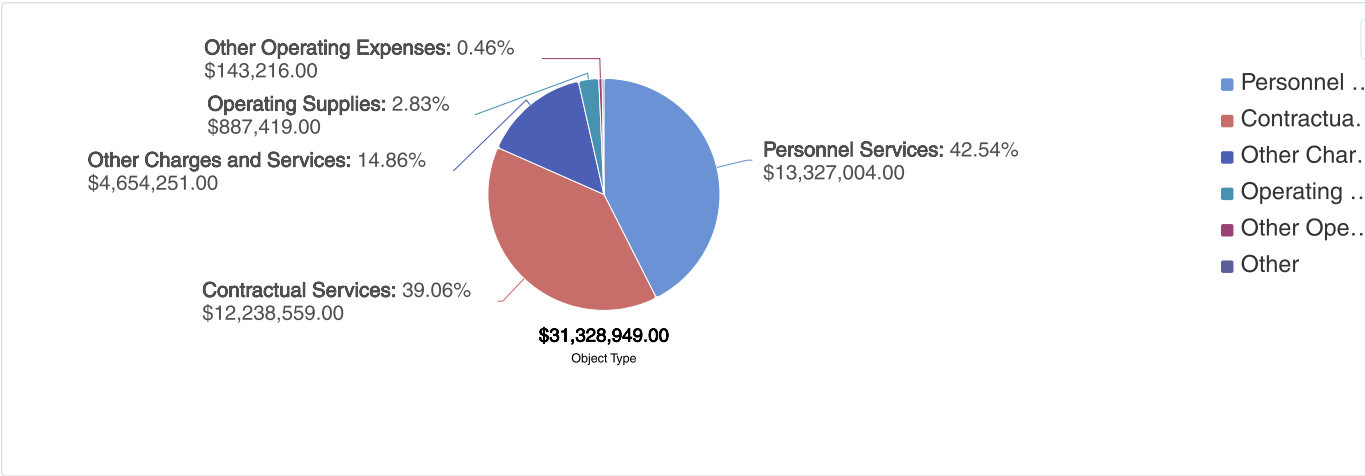


General Fund Revenue Comparison

	FY 2025 Adopted Budget	FY 2026 Adopted Budget
Ad Valorem Taxes	\$8,411,472	\$9,005,358
Other Taxes	\$6,993,892	\$7,311,307
Permit and Fees	\$4,839,564	\$5,036,144
Intergovernmental Revenue	\$6,238,424	\$5,979,582
Charges for Services	\$409,350	\$405,350
Fines and Forfeitures	\$377,000	\$388,000
Other Financing Sources	\$2,500,000	\$2,500,000
Miscellaneous Revenue	\$1,605,340	\$1,668,670
TOTAL	\$31,375,042	\$32,294,411

EXPENDITURES BY CATEGORY

(EXCLUDES RESERVE FOR FUTURE USE)

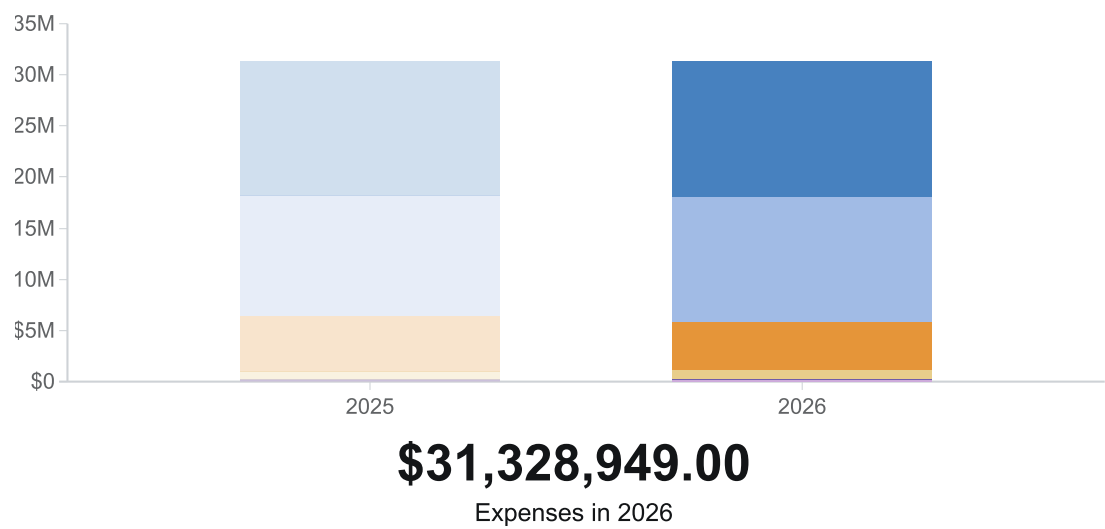


General Fund Expenditures by Category

Object Type (Ex)	FY2026
Amount	
Personnel Services	\$13,327,004
Contractual Services	\$12,238,559
Other Charges and Services	\$4,654,251
Operating Supplies	\$887,419
Other Operating Expenses	\$143,216
Departmental Capital Outlay	\$66,500
Grants and Aids	\$12,000
AMOUNT	\$31,328,949

EXPENDITURE COMPARISON BY CATEGORY

(EXCLUDES RESERVE FOR FUTURE USE)



General Fund Expenditure Comparison

	FY 2025 Adopted Budget	FY 2026 Adopted Budget
Personnel Services	\$13,130,541	\$13,327,004
Contractual Services	\$11,852,999	\$12,238,559
Other Charges and Services	\$5,331,013	\$4,654,251
Operating Supplies	\$841,266	\$887,419
Other Operating Expenses	\$134,223	\$143,216
Departmental Capital Outlay	\$74,000	\$66,500
Grants and Aids	\$11,000	\$12,000
TOTAL	\$31,375,042	\$31,328,949

GENERAL FUND REVENUES

General Fund Revenue Projections

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues					
Ad Valorem Taxes					
Ad Valorem Taxes / Current	\$7,096,919	\$7,871,948	\$8,406,472	\$8,406,472	\$9,002,358
Ad Valorem Taxes / Delinquent	\$4,932	\$1,887	\$2,000	\$5,000	\$3,000
AD VALOREM TAXES TOTAL	\$7,101,851	\$7,873,835	\$8,408,472	\$8,411,472	\$9,005,358
Other Taxes					
Local Option Gas Tax	\$563,801	\$513,995	\$521,436	\$512,176	\$522,420
Local Option Gas Tax / Second Six Cent Tax	\$256,111	\$232,546	\$238,629	\$238,629	\$243,402
Utility Service Taxes / Electricity	\$3,653,344	\$3,800,513	\$3,595,586	\$3,595,586	\$3,867,434
Utility Service Taxes / Water Utilities	\$719,077	\$726,103	\$782,308	\$747,501	\$762,451
Utility Service Taxes / Amerigas Propane	\$20,310	\$14,876	\$16,000	\$20,000	\$15,000
Utility Service Taxes / Florida Public Utilities	\$59,205	\$62,531	\$73,600	\$55,000	\$60,000
Utility Service Taxes / Gas Utility-Other	\$46,120	\$45,760	\$43,000	\$45,000	\$45,000
Communications Svc Taxes / Telecomm Svc Tax	\$1,076,958	\$968,303	\$980,000	\$1,000,000	\$1,000,000
Local Business Tax / Business Tax Receipts	\$784,511	\$783,664	\$825,000	\$780,000	\$795,600
Local Business Tax / (System)Unapplied Bus Tax	(\$375)	(\$5,011)	—	—	\$0
OTHER TAXES TOTAL	\$7,179,062	\$7,143,280	\$7,075,559	\$6,993,892	\$7,311,307
Permit and Fees					
Building Permits / Electric,Plumbing,Bldg	\$1,295,850	\$1,174,214	\$800,000	\$800,000	\$800,000
Building Permits / Garage Sale Permits	\$1,735	\$1,620	\$1,800	\$1,800	\$1,800
Franchise Fees / Electricity	\$2,844,991	\$2,750,526	\$2,400,000	\$2,678,051	\$2,448,132
Franchise Fees / Water	\$1,075,861	\$1,217,554	\$1,225,980	\$884,280	\$1,250,501

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026
Franchise Fees / Gas	\$39,768	\$38,150	\$38,000	\$30,000	\$39,000
Franchise Fees / Solid Waste	\$287,735	\$310,614	\$316,000	\$273,433	\$324,711
Other Permits & Fees / Site Plan App'L Fee	\$70,868	\$64,000	\$50,000	\$50,000	\$50,000
Other Permits & Fees / 3% Engineer Plan Review	\$269,915	\$190,130	\$120,000	\$120,000	\$120,000
Other Permits, Fees&Asses / Tree Mitigation	\$55,157	—	\$0	—	\$0
Other Permits & Fees / Other Permits & Fees	\$16,510	\$63,984	\$6,000	\$2,000	\$2,000
PERMIT AND FEES TOTAL	\$5,958,389	\$5,810,792	\$4,957,780	\$4,839,564	\$5,036,144
Intergovernmental Revenue					
Federal Grants / Fed Grant Public Assist	\$50,447	\$0	—	—	\$0
State Grants / State Grants / Other	\$108,298	\$817	\$0	—	\$0
State Shared Revenues / State Revenue Sharing	\$2,037,742	\$1,960,843	\$1,825,350	\$2,178,000	\$1,816,900
State Shared Revenues / Alcoholic Bev License Fee	\$18,039	\$17,272	\$16,000	\$18,000	\$16,000
State Shared Revenues / Half Cent Sales Tax	\$4,359,351	\$3,906,903	\$3,935,240	\$3,735,525	\$3,836,210
State Shared Revenues / Motor Fuel Tax Rebate	\$5,660	\$1,488	\$8,500	\$4,000	\$5,200
Interlocal Agreements/Insurance/Safety Grants	—	\$2,823	—	—	—
Interlocal Agreements / Fdot Hwy Maint Agreement	\$198,981	\$204,950	\$211,099	\$211,099	\$217,432
Shared Other Local Units / Business Tax Receipts	\$101,879	\$84,428	\$86,200	\$91,800	\$87,840
Shared Other Local Units / Swa Recycling Program	—	\$1,697	\$0	—	\$0
INTERGOVERNMENTAL REVENUE TOTAL	\$6,880,396	\$6,181,221	\$6,082,389	\$6,238,424	\$5,979,582
Charges for Services					
Gen Gov'T Admin Svc Fees / Sale - Maps/Publications	\$115	—	\$0	—	\$0
Other Charges/Fees / Fee-Certify,Copy,Research	\$63,400	\$57,535	\$50,000	\$55,000	\$55,000

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026
Other Charges/Fees / Zoning Fees	\$7,140	\$7,800	\$4,000	\$8,000	\$4,000
Other Charges/Fees / Election Filing Fees	\$389	\$190	\$100	\$100	\$100
Physical Environment Chgs / Lot Mowing & Clearing	\$80	\$400	\$250	\$250	\$250
Program Activity Fees / Athletics Programs	\$64,878	\$70,365	\$70,000	\$55,000	\$55,000
Program Activity Fees / Rec Arts/Crafts Prgms	\$75,368	\$80,940	\$80,000	\$60,000	\$60,000
Program Activity Fees / Cultrl Social/Spcl Events	\$50,789	\$70,714	\$50,000	\$50,000	\$50,000
Program Activity Fees / Health/Fitness Programs	\$33,042	\$34,052	\$34,000	\$30,000	\$30,000
Program Activity Fees / Rec Spring/Summer Camp	\$121,126	\$124,252	\$120,000	\$100,000	\$100,000
Program Activity Fees / Other Programs	\$1,270	\$930	\$1,000	\$1,000	\$1,000
Program Activity Fees / Seniors Program	\$72,495	\$63,817	\$70,000	\$50,000	\$50,000
CHARGES FOR SERVICES TOTAL	\$490,092	\$510,995	\$479,350	\$409,350	\$405,350
Fines and Forfeitures					
Court Cases / Court Fines - County	\$59,207	\$61,286	\$55,000	\$35,000	\$45,000
Court Cases / Police Education	\$4,147	\$4,803	\$4,800	\$3,000	\$4,000
Violations Of Local Ord. / Bldg Dept Fines	\$5,919	\$4,415	\$4,000	\$5,000	\$5,000
Violations Of Local Ord. / Traffic Regulations	\$5,520	\$5,575	\$4,800	\$4,000	\$4,000
Violations Of Local Ord. / Code Enforcement Fines	\$220,352	\$434,069	\$342,000	\$250,000	\$250,000
Violations Of Local Ord. / False Alarm Fees	\$72,700	\$83,850	\$82,000	\$80,000	\$80,000
FINES AND FORFEITURES TOTAL	\$367,845	\$593,997	\$492,600	\$377,000	\$388,000
Other Financing Sources					
Interfund Transfer In/ ARPA Fund	\$2,500,000	\$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	\$2,500,000
Miscellaneous Revenue					
CASUALTY INS POLICE/POLICE PENSION	—	\$537,004	—	—	—

Asset Mgmt	\$270,133	\$367,192	\$407,055	\$150,000	\$250,000
Interest Earnings / Ad Valorem Taxes	\$4,432	\$8,131	\$7,000	\$1,000	\$1,020
Interest Earnings / Unrealized Gain/Loss	—	\$42,856	—	—	—
Interest Earnings/Realized Gain/Loss	—	\$209,700	—	—	—
Rents And Royalties / Rent - Veterans Park Cafe	\$6,900	\$7,500	\$5,850	\$7,200	\$4,500
Rents And Royalties / Rent - Commons Park Cafe	\$10,500	\$9,900	\$0	\$10,800	\$0
Rents And Royalties / Rent - Rv Lot Rentals	\$129,743	\$128,190	\$123,900	\$120,000	\$125,000
Rents And Royalties / Rent - Telecommunications	\$232,763	\$241,049	\$250,413	\$241,000	\$250,400
Taxable / Cultural Center	\$269,925	\$253,111	\$249,800	\$250,000	\$200,000
Taxable / Recreation Center	\$180	\$338	\$150	\$150	\$150
Taxable / Parks Facilities	\$74,710	\$43,794	\$82,826	\$80,000	\$80,000
Taxable / Sporting Center	\$114,327	\$131,478	\$100,000	\$100,000	\$100,000
Rents And Royalties / Taxable Misc Rent & Royal	\$14,849	\$27,824	\$5,345	\$1,890	\$5,300
Tax Exempt / Cultural Center	\$158,130	\$72,645	\$156,311	\$100,000	\$100,000
Tax Exempt / Recreation Center	—	\$2,445	\$2,000	\$2,000	\$1,000
Tax Exempt / Parks Facilities	\$45,432	\$46,360	\$40,000	\$40,000	\$40,000
Tax Exempt / Driving Range Balls	\$160,558	\$140,260	\$139,200	\$125,000	\$125,000
Tax Exempt / Sporting Center	\$4,850	\$2,200	\$1,500	\$1,500	\$1,500
Sale/Comp Proceeds-Propy / Surplus Lands	\$405,000	—	\$0	—	\$0
Sale/Comp Proceeds-Propy / Insurance Proceeds	\$33,839	\$1,950	\$20,460	\$10,000	\$10,000
Sale/Comp Proceeds-Propy / Other Proceeds	\$1,938	\$96,201	\$10,000	\$10,000	\$10,000
Contributions/Donations / Other Contributions	\$8,291	\$16,381	\$13,800	\$5,000	\$6,000

	FY 2025		FY 2025	FY 2026	
	FY2023	FY2024	FY2025	FY2025	FY2026
Other Licenses / Vegetative Removal	\$825	\$600	\$600	\$800	\$800
Other Miscellaneous Rev. / Other Miscellaneous Rev.	\$77,985	\$59,885	\$40,000	\$40,000	\$40,000
Other Miscellaneous Rev. / Reimb -Prior Year Expens	\$4,808	(\$103,268)	—	—	\$0
Other Misc Revenue/Over & Short	—	\$410	—	—	—
Other Miscellaneous Rev. / Admin Fees - Pbc-Tpa	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Other Misc Revenue/Restitution Pymts	—	\$1,964	—	—	—
Other Miscellaneous Rev/Wellness & Safety	—	—	\$13,000	—	\$13,000
Other Miscellaneous Rev/Admin Fee-Staff	—	—	\$1,000	—	\$1,000
Other Miscellaneous Rev. / Fair Share 3.4% Admin Fe	\$113,550	\$118,879	\$20,000	\$40,000	\$20,000
Other Miscellaneous Rev. / Impact Fee-3% Admin Fee	\$37,503	\$38,560	\$10,000	\$20,000	\$10,000
Other Miscellaneous Rev. / Radon Surchg-Admin Fee	\$18,594	\$4,927	\$2,000	\$2,000	\$2,000
Other Miscellaneous Rev. / Foreclosure Registration	\$8,375	\$14,200	\$7,000	\$9,000	\$9,000
Other Miscellaneous Rev. / Legal Fees-Developers	\$46,944	\$49,807	\$28,000	\$30,000	\$30,000
Legal Fees-Developers / Legal Fees - Engineering	\$1,520	—	\$0	—	\$0
Sale Of Surplus Materials / Other Scrap And Surplus	\$4,551	\$2,455	\$5,000	\$2,000	\$2,000
MISCELLANEOUS REVENUE TOTAL	\$2,318,383	\$2,829,903	\$2,133,260	\$1,605,340	\$1,668,670
Non-Revenue					
REVENUES TOTAL	\$32,796,019	\$33,444,023	\$32,129,410	\$31,375,042	\$32,294,411

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.

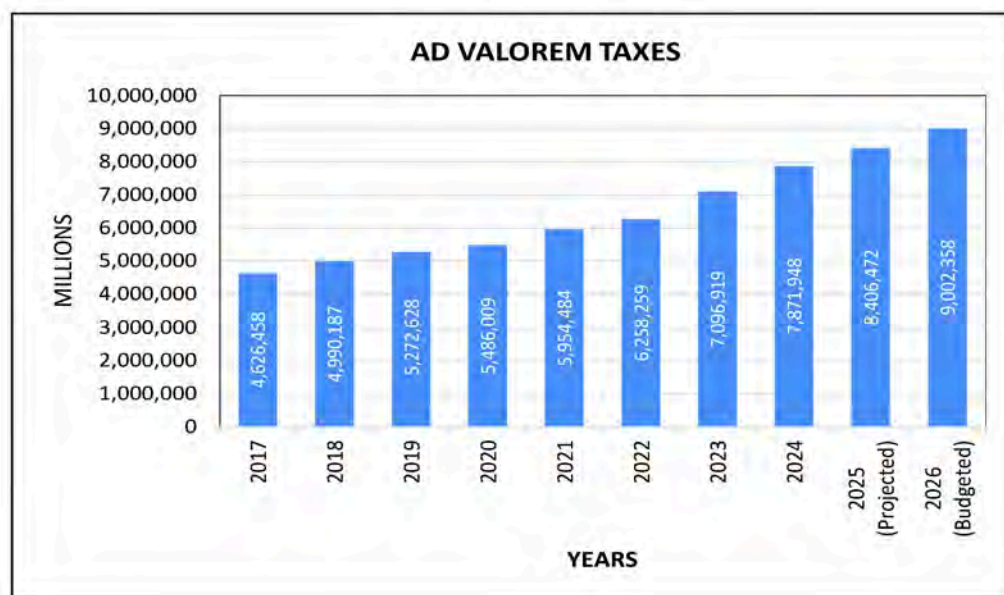
Levy Of Ad Valorem Taxes

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 Value (in thousands)	Millage Rate	Ad Valorem Taxes
2017	37,138	2,510,049	1.92	4,626,458
2018	37,484	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	3,386,999	1.92	6,258,259
2023	40,299	3,846,132	1.92	7,096,919
2024	40,430	4,265,762	1.92	7,871,948
2025 (projected)	40,834	4,608,811	1.92	8,406,472
2026 (budgeted)	41,243	4,935,503	1.92	9,002,358

2025/26 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 2025/2026 this source represents 28% of total General Fund revenues. The general operating tax millage rate is recommended to remain at \$1.9200 per thousand dollars of assessed valuation.

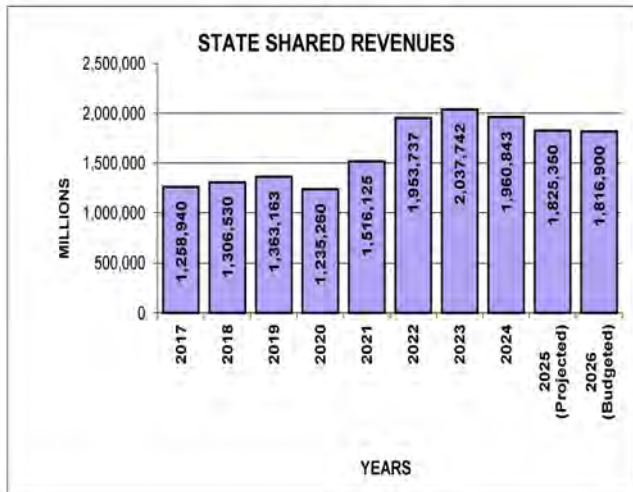
Based on data received this year it appears that we continue to be on track for exceptional growth in property values primarily caused by unprecedented inflation. Gross taxable value of both real and personal property is estimated to increase from \$4.608 billion to \$4.935 billion, an increase of \$327 million representing an increase in taxable property values of 7.09%, which is a continuing annual trend indicating a very stable future outlook. New additions, annexations and construction comprise \$59 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 \$3,000 for FY 2026. 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 2026.

MILLAGE RATE ILLUSTRATION

The FY 2025-2026 tax millage rate of \$1.9200 per \$1,000 of assessed value will have the following property tax impact on homes valued from \$135,000 to \$475,000:

Value of Property	\$ 135,000	\$ 225,000	\$ 350,000	\$ 475,000
Less Homestead	(50,000)	(50,000)	(50,000)	(50,000)
Taxable Value	\$ 85,000	\$ 175,000	\$ 300,000	\$ 425,000
Millage Rate	1.9200	1.9200	1.9200	1.9200
Tax Bill	\$ 163.20	\$ 336.00	\$ 576.00	\$ 816.00



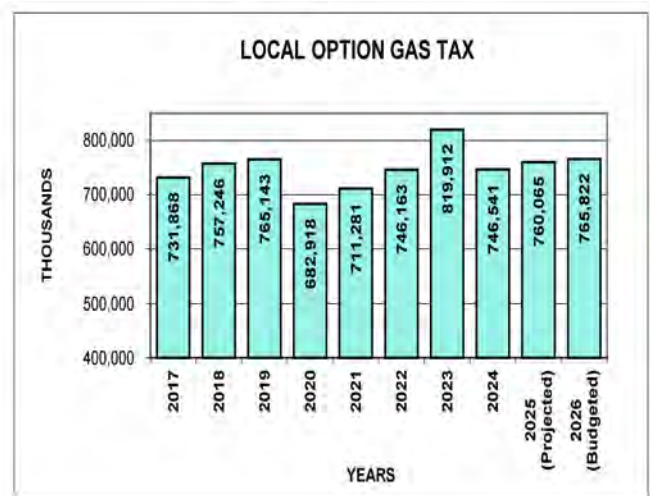
State Shared Revenues

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 in FY2023 significantly as the economy stabilized from the pandemic. However, it is expected to continue to slightly decrease in the next year due to additional tax relief programs.

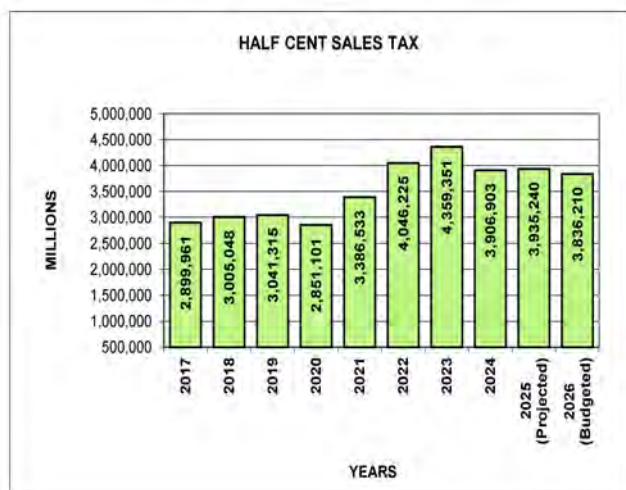
Local Option Gas Tax

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 2025.

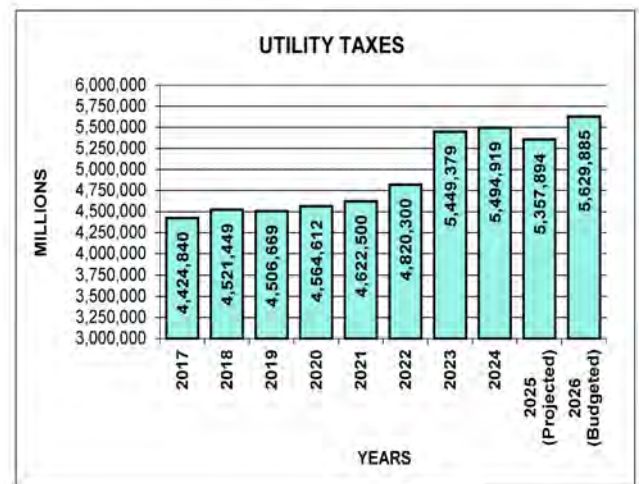
State Shared Revenues

Fiscal Year Ended	State Revenue Sharing	Half Cent Sales Tax	Local Option Gas Tax	Total
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	1,965,737	4,046,225	746,163	6,746,125
2023	2,037,742	4,359,351	819,912	7,217,005
2024	1,960,843	3,906,903	746,541	6,614,287
2025 (projected)	1,825,350	3,935,240	760,065	6,520,655
2026 (budgeted)	1,816,900	3,836,210	765,822	6,418,932

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.



Utility Taxes

Fiscal Year Ended	Electricity	Water	Communication Services Tax	Total
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	3,800,513	726,103	968,303	5,494,919
2025 (projected)	3,595,586	782,308	980,000	5,357,894
2026 (budgeted)	3,867,434	762,451	1,000,000	5,629,885



Franchise Fees

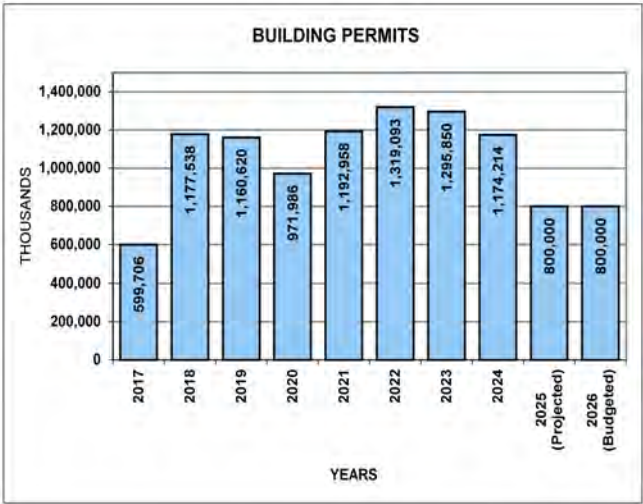
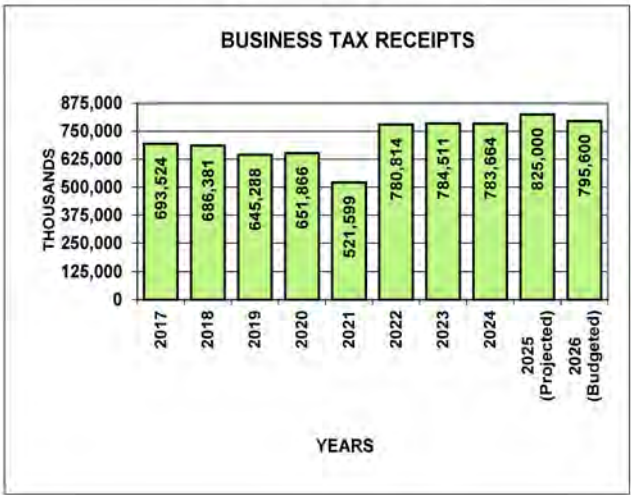
Public utilities operating within the Village of Royal Palm Beach must pay to the Village a franchise fee in return for the right to do business within the Village and for the right to use public rights-of-way. The chart below shows the franchise agreements currently in effect.

Franchise Fees

Fiscal Year Ended	Electricity	Water	Solid Waste	Total
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	2,750,526	1,217,554	310,614	4,278,694
2025 (projected)	2,400,000	1,225,980	316,000	3,941,980
2026 (budgeted)	2,448,132	1,250,501	324,711	4,023,344

Business Tax Receipts

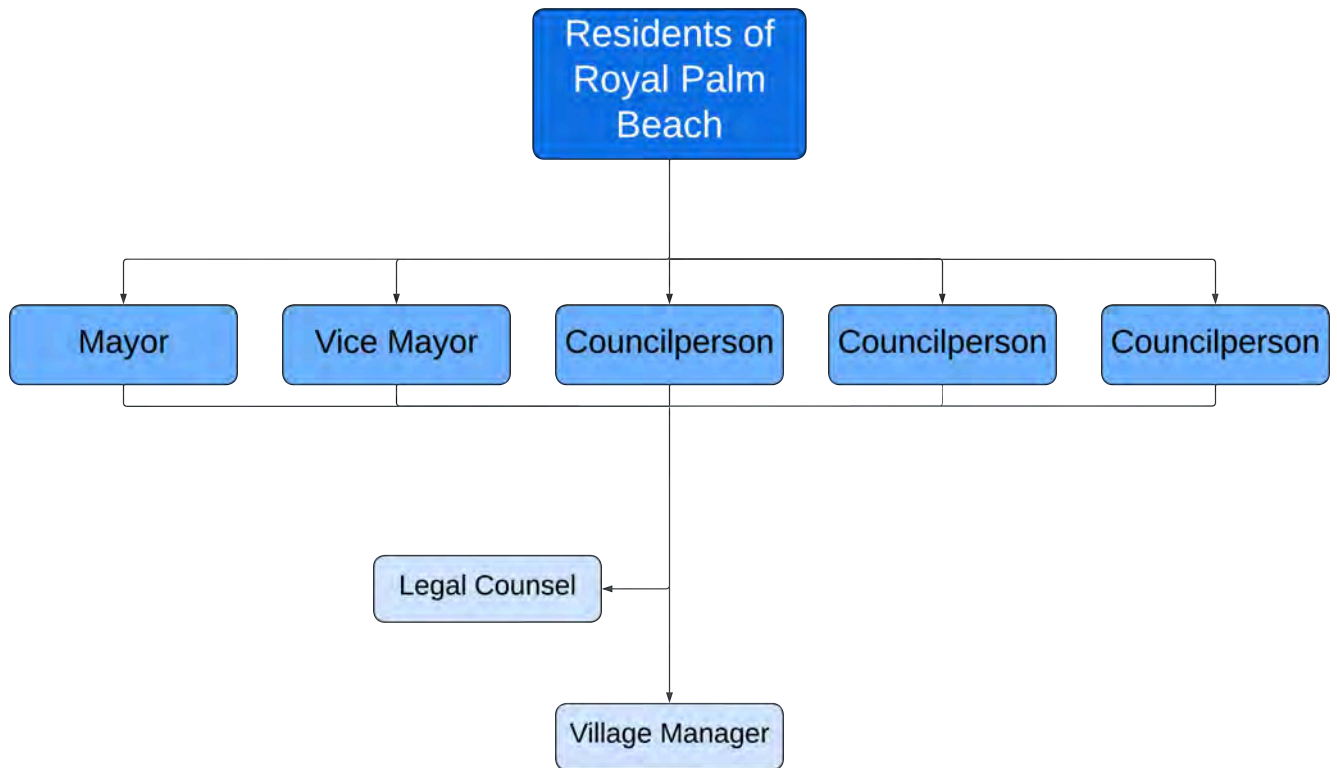
Any person engaging in or managing any business, occupation or profession within the corporate limits of the Village of Royal Palm Beach must obtain a business tax receipt. All business tax receipts must be secured at the time the business begins operation and are renewed thereafter each October 1. The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

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$197,282	\$135,000	\$154,018
Other Charges and Services	\$70,670	\$66,952	\$89,423
Contractual Services	\$62,500	\$62,500	\$65,000
Other Operating Expenses	\$33,573	\$32,472	\$36,172
Grants and Aids	\$11,000	\$11,000	\$12,000
Operating Supplies	\$2,100	\$2,262	\$1,775
TOTAL	\$377,125	\$310,186	\$358,388

OPERATING RECAP

Village Council Operating Recap

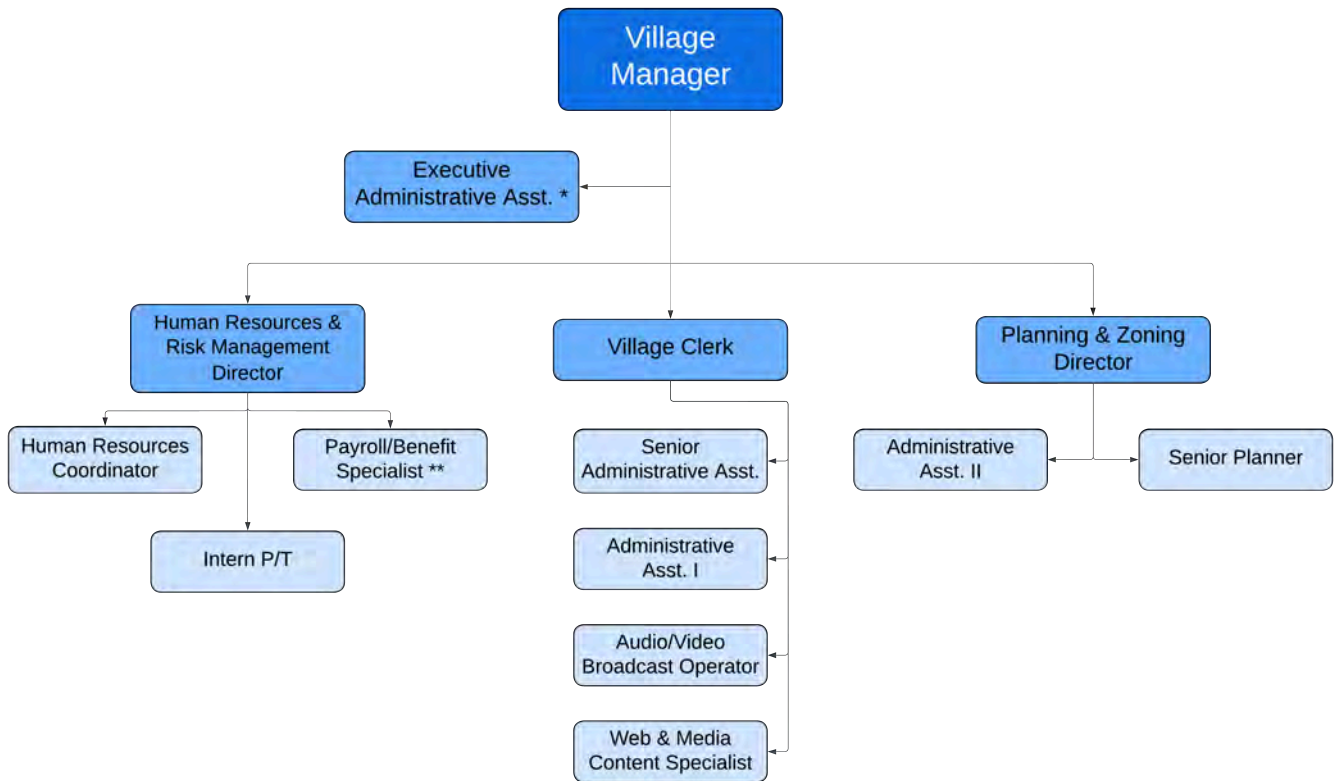
	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Village Council	\$377,125	\$310,186	\$358,388
TOTAL	\$377,125	\$310,186	\$358,388

Village Council Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Executive Salaries / Executive Salaries	\$63,632	\$62,000	\$65,435
Fica Taxes / Medicare	\$1,571	\$1,400	\$1,627
Fica Taxes / Fica Taxes	\$6,710	\$6,000	\$6,955
Retirement Contributions / Retirement Contributions	\$37,340	\$33,100	\$35,708
Life And Health Insurance / Life And Health Insuran	\$88,029	\$32,500	\$44,293
PERSONNEL SERVICES TOTAL	\$197,282	\$135,000	\$154,018
Contractual Services			
Professional Services / Other Services	\$62,500	\$62,500	\$65,000
CONTRACTUAL SERVICES TOTAL	\$62,500	\$62,500	\$65,000
Other Charges and Services			
Travel And Per Diem / Tvl&Pd - Mayor	\$5,500	\$5,500	\$10,000
Travel And Per Diem / Tvl&Pd-Cnclperson-Seat 4	\$2,500	\$9,000	\$15,000
Travel And Per Diem / Tvl&Pd-Cnclperson Seat 2	\$2,000	\$100	\$2,000
Travel And Per Diem / Tvl&Pd-Cnclperson Seat 1	\$4,000	\$3,015	\$5,000
Travel And Per Diem / Tvl&Pd-Cnclperson Seat 3	\$4,000	\$1,000	\$4,000
Travel And Per Diem / Car Allowance	\$36,000	\$36,000	\$36,000
Communications Services / Cell Phone Allowance	\$4,320	\$4,320	\$4,324
Promotional Activities / Promotional Activities	\$3,750	\$2,317	\$4,299
Other Current Charges / Legal Ads-Advertising	\$2,300	\$0	\$1,000
Other Current Charges / Other Current Charges	\$6,300	\$5,700	\$7,800
OTHER CHARGES AND SERVICES TOTAL	\$70,670	\$66,952	\$89,423
Operating Supplies			
Office Supplies / Office Supplies	\$850	\$400	\$750
Operating Supplies / General Operating Supp.	\$1,250	\$1,862	\$1,025
OPERATING SUPPLIES TOTAL	\$2,100	\$2,262	\$1,775
Other Operating Expenses			
Books, Publ, Subs & Members / Subscriptions/Membershi	\$30,073	\$31,322	\$32,672

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Books, Publ, Subs & Members / Education Class/Seminar	\$3,500	\$1,150	\$3,500
OTHER OPERATING EXPENSES TOTAL	\$33,573	\$32,472	\$36,172
Grants and Aids			
Other Grants And Aids / Local Scholarships	\$10,000	\$10,000	\$11,000
Other Grants And Aids / Arbor Day	\$1,000	\$1,000	\$1,000
GRANTS AND AIDS TOTAL	\$11,000	\$11,000	\$12,000
TOTAL	\$377,125	\$310,186	\$358,388

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

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$2,106,536	\$2,008,889	\$2,099,717
Other Charges and Services	\$177,248	\$165,997	\$188,264
Contractual Services	\$128,550	\$128,000	\$131,700
Other Operating Expenses	\$30,285	\$32,140	\$37,524
Operating Supplies	\$19,080	\$16,009	\$22,242
TOTAL	\$2,461,699	\$2,351,035	\$2,479,447

OPERATING RECAP

Village Manager Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Village Manager	\$1,259,209	\$1,199,271	\$1,355,515
Planning & Zoning	\$728,528	\$690,095	\$626,150
Human Resources	\$473,962	\$461,669	\$497,782
TOTAL	\$2,461,699	\$2,351,035	\$2,479,447

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. In collaboration with the Finance Director, submits the annual budget and comprehensive financial report, and engages with citizens about 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	2023/2024	2024/2025	2025/2026
Council Meetings	17	17	17
Council Meeting Agenda Items Prepared	219	250	200
No. of Minutes Page Transcribed	104	100	100
No. of Boards Supported	8	8	8
No. of Recorded Documents	231	150	200
No. of Community Connection Publications	3	3	3
No. of PATV/Electronic Sign Updates	775	800	800
Elections Conducted	1	1	1
Annual Budget & CIP,ACFR, Investment Report	4	4	4
Service Delivery Cost/Person	741	827	827
Strategic Plan Initiatives MA,MIP,MP,PA			
Management Agenda (MA)	20	41	24
Management In Progress (MIP)	70	99	115
Major Projects (MP)	105	101	89
Policy Agenda (PA)	66	46	136

NUMBER OF PERSONNEL

2023/2024: 5.5 F/T – 1 P/T

2024/2025: 5.5 F/T - 1 P/T

2025/2026: 5.5 F/T - 1 P/T

MAJOR BUDGET SERVICE LEVEL CHANGES

None

Village Manager Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Executive Salaries / Executive Salaries	\$408,045	\$403,518	\$418,380
Regular Salaries & Wages / Regular Salaries & Wages	\$277,618	\$243,950	\$303,208
Overtime / Overtime	\$2,000	\$3,000	\$4,000
Conversion of Sick Leave	\$4,658	\$7,263	\$8,772
Fica Taxes / Medicare	\$10,010	\$9,300	\$10,618
Fica Taxes / Fica Taxes	\$42,800	\$36,000	\$45,399
Retirement Contributions / Retirement Contributions	\$197,717	\$190,000	\$205,972
Life And Health Insurance / Life And Health Insuran	\$110,833	\$108,195	\$128,444
PERSONNEL SERVICES TOTAL	\$1,053,681	\$1,001,226	\$1,124,793
Contractual Services			
Professional Services / Other Services	\$37,000	\$40,000	\$42,700
Other Contractual Service / Other Contractual Svs	\$400	\$0	\$0
CONTRACTUAL SERVICES TOTAL	\$37,400	\$40,000	\$42,700
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$6,542	\$3,050	\$9,430
Communications Services / Cell Phone Allowance	\$2,072	\$2,072	\$1,877
Rentals And Leases / Equipment	\$8,900	\$9,932	\$10,720
Repairs & Maintenance / R/M - Vehicles	\$500	\$725	\$750
Repair & Maint. Services / R/M - Equipment	\$200	\$100	\$200
Printing And Binding / Contract Printing	\$19,400	\$15,325	\$19,625
Promotional Activities / Promotional Activities	\$12,395	\$19,870	\$20,370
Other Current Charges / Election Expenses	\$59,309	\$59,808	\$59,473
Other Current Charges / Legal Ads-Advertising	\$15,000	\$6,000	\$12,000
Other Current Charges / Licenses And Fees	\$500	\$575	\$575
Other Current Charges / Other Current Charges	\$13,550	\$11,130	\$13,949
OTHER CHARGES AND SERVICES TOTAL	\$138,368	\$128,587	\$148,969
Operating Supplies			

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Office Supplies / Office Supplies	\$6,250	\$5,750	\$6,250
Operating Supplies / Fuel & Lubricants	\$3,200	\$2,500	\$3,000
Operating Supplies / General Operating Supp.	\$3,700	\$1,899	\$3,700
Operating Supplies / Furn/Equip. <\$5000	\$0	\$0	\$3,000
OPERATING SUPPLIES TOTAL	\$13,150	\$10,149	\$15,950
Other Operating Expenses			
Books, Publ, Subs & Members / Subscriptions/Membershi	\$9,301	\$16,294	\$16,779
Books, Publ, Subs & Members / Education Class/Seminar	\$7,309	\$3,015	\$6,324
OTHER OPERATING EXPENSES TOTAL	\$16,610	\$19,309	\$23,103
TOTAL	\$1,259,209	\$1,199,271	\$1,355,515

HUMAN RESOURCES

CATEGORY RECAP

Human Resources Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$443,212	\$436,453	\$471,121
Contractual Services	\$11,150	\$8,000	\$9,000
Other Charges and Services	\$11,111	\$9,641	\$10,416
Operating Supplies	\$1,750	\$1,680	\$1,500
Other Operating Expenses	\$6,739	\$5,895	\$5,745
TOTAL	\$473,962	\$461,669	\$497,782

OPERATING RECAP

Human Resources Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Human Resources	\$473,962	\$461,669	\$497,782
TOTAL	\$473,962	\$461,669	\$497,782

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 damage assesment, drug free workplace, claims management, liaison for third party claims, safety training, and property schedule maintenance.

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	2023/2024	2024/2025	2025/2026
Job Applications Processed	739	1151	750
Recruitment/Orientations conducted	33	35	37
Benefits Enrollments	178 Medical 183 Dental 108 Vision	167 Medical 169 Dental 102 Vision	180 Medical 172 Dental 100 Vision
Training Sessions	6	8	8
Investigations	27	15	17
Workers Comp Claims	8	4	6
Liability Claims	1	7	3
Strategic Plan Initiatives MA,MIP,MP,PA			
Management Agenda (MA)		1	5
Management In Progress (MIP)	3	10	8
Major Projects (MP)			
Policy Agenda (PA)	1	2	12

NUMBER OF PERSONNEL

2023/2024: 2.5 F/T

2024/2025: 2.5 F/T

2025/2026: 2.5 F/T, 1 P/T

MAJOR BUDGET SERVICE LEVEL CHANGES

To support the strategic initiative, one intern position is being added.

Human Resources Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Executive Salaries / Executive Salaries	\$176,222	\$176,270	\$180,686
Regular Salaries & Wages / Regular Salaries & Wages	\$118,234	\$118,345	\$129,110
Other Salaries And Wages / Other Salaries And Wages	\$0	\$0	\$9,477
Overtime / Overtime	\$1,700	\$1,200	\$1,200
Conversion of Sick Leave	\$2,124	\$1,536	\$1,490
Fica Taxes / Medicare	\$4,301	\$4,100	\$4,664
Fica Taxes / Fica Taxes	\$18,388	\$17,400	\$19,940
Retirement Contributions / Retirement Contributions	\$77,502	\$77,502	\$78,550
Life And Health Insurance / Life And Health Insuran	\$44,741	\$40,100	\$46,004
PERSONNEL SERVICES TOTAL	\$443,212	\$436,453	\$471,121
Contractual Services			
Professional Services / Medical/Physicals	\$5,000	\$3,500	\$4,000
Professional Services / Other Services	\$6,150	\$4,500	\$5,000
CONTRACTUAL SERVICES TOTAL	\$11,150	\$8,000	\$9,000
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$5,000	\$3,675	\$4,300
Communications Services / Cell Phone Allowance	\$841	\$841	\$841
Promotional Activities / Promotional Activities	\$4,020	\$3,500	\$3,600
Other Current Charges / Other Current Charges	\$1,250	\$1,625	\$1,675
OTHER CHARGES AND SERVICES TOTAL	\$11,111	\$9,641	\$10,416
Operating Supplies			
Office Supplies / Office Supplies	\$300	\$300	\$100
Operating Supplies / General Operating Supp.	\$500	\$700	\$700
Operating Supplies / Uniforms/Maintenance	\$200	\$180	\$200
Operating Supplies / Furn/Equip. <\$5000	\$250	\$0	\$0
Operating Supplies / Hurricane Expenditures	\$500	\$500	\$500
OPERATING SUPPLIES TOTAL	\$1,750	\$1,680	\$1,500
Other Operating Expenses			

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Books, Publ, Subs & Members / Subscriptions/Membershi	\$2,995	\$2,505	\$2,255
Books, Publ, Subs & Members / Education Class/Seminar	\$3,744	\$3,390	\$3,490
OTHER OPERATING EXPENSES TOTAL	\$6,739	\$5,895	\$5,745
TOTAL	\$473,962	\$461,669	\$497,782

PLANNING & ZONING

CATEGORY RECAP

Planning & Zoning Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$609,643	\$571,210	\$503,803
Contractual Services	\$80,000	\$80,000	\$80,000
Other Charges and Services	\$27,769	\$27,769	\$28,879
Other Operating Expenses	\$6,936	\$6,936	\$8,676
Operating Supplies	\$4,180	\$4,180	\$4,792
TOTAL	\$728,528	\$690,095	\$626,150

OPERATING RECAP

Planning & Zoning Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Planning & Zoning	\$728,528	\$690,095	\$626,150
TOTAL	\$728,528	\$690,095	\$626,150

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. Refresh and redesign the planning & zoning department website
10. Contribute to the development of the countywide transportation master plan
11. Update the Development Application Manual
12. Southern Properties Park
13. Comprehensive Plan Revision
14. Southern Boulevard Property Development
15. ALDI Park PID Remaining Parcel Buildout
16. Administrating the Community Residential Homes Permitting
17. Manufacturing and Limited Processing Parking Requirements Evaluation and Direction
18. Revise the Tree Preservation Mitigation Fee Structure
19. Refine the architectural criteria for accessory structures
20. State Road 7 Corridor Redevelopment Policy and Land Use
21. Conclude work on the water supply plan

PERFORMANCE MEASURES	Actual	Projected	Estimated
Fiscal Year	2023/2024	2024/2025	2025/2026
Managed Development Applications (CP, RZ, SP, SPM, SE, AAR, SpE, DA, FP, PP, ANNX, MCIC, TEXT, and Ease)*	148	178	163
Variance and Waiver Requests	25	26	26
Special Event Permits	27	34	31
Permit Plan Reviews	653	626	640
Business Tax Receipt	174	202	188
Strategic Plan Initiatives MA,MIP,MP,PA			
Management Agenda (MA)	5	1	0
Management In Progress (MIP)	6	12	14
Major Projects (MP)	0	2	0
Policy Agenda (PA)	18	5	46

* 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

2023/2024: 4 F/T

2024/2025: 4 F/T

2025/2026: 3 F/T

MAJOR BUDGET SERVICE LEVEL CHANGES

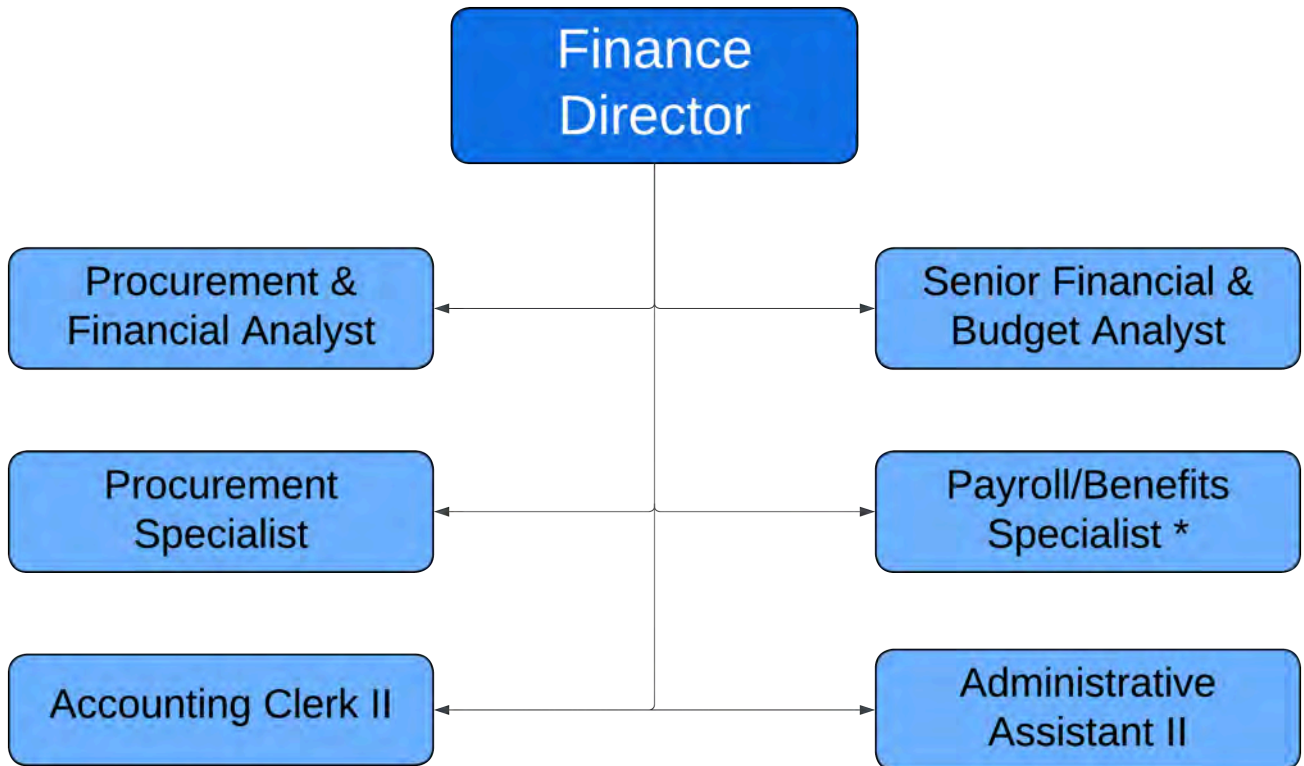
Elimination of the Public Art Professional position.

Planning & Zoning Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Executive Salaries / Executive Salaries	\$163,640	\$162,200	\$167,784
Regular Salaries & Wages / Regular Salaries & Wages	\$247,039	\$240,900	\$172,477
Overtime / Overtime	\$1,000	\$1,000	\$1,000
Conversion of Sick Leave	\$2,961	\$0	\$1,636
Fica Taxes / Medicare	\$5,998	\$5,500	\$4,970
Fica Taxes / Fica Taxes	\$25,646	\$23,510	\$21,250
Retirement Contributions / Retirement Contributions	\$56,380	\$49,100	\$47,969
Life And Health Insurance / Life And Health Insuran	\$106,979	\$89,000	\$86,717
PERSONNEL SERVICES TOTAL	\$609,643	\$571,210	\$503,803
Contractual Services			
Professional Services / Other Services	\$80,000	\$80,000	\$80,000
CONTRACTUAL SERVICES TOTAL	\$80,000	\$80,000	\$80,000
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$4,328	\$4,328	\$5,288
Communications Services / Cell Phone Allowance	\$841	\$841	\$841
Printing And Binding / Contract Printing	\$700	\$700	\$700
Other Current Charges / Legal Ads-Advertising	\$21,600	\$21,600	\$21,750
Other Current Charges / Other Current Charges	\$300	\$300	\$300
OTHER CHARGES AND SERVICES TOTAL	\$27,769	\$27,769	\$28,879
Operating Supplies			
Office Supplies / Office Supplies	\$1,200	\$1,200	\$1,500
Operating Supplies / General Operating Supp.	\$2,080	\$2,080	\$2,392
Operating Supplies / Furn/Equip. <\$5000	\$900	\$900	\$900
OPERATING SUPPLIES TOTAL	\$4,180	\$4,180	\$4,792

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Other Operating Expenses			
Books, Publ, Subs & Members / Subscriptions/Membershi	\$2,071	\$2,071	\$2,380
Books, Publ, Subs & Members / Education Class/Seminar	\$4,865	\$4,865	\$6,296
OTHER OPERATING EXPENSES TOTAL	\$6,936	\$6,936	\$8,676
TOTAL	\$728,528	\$690,095	\$626,150

FINANCE



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

CATEGORY RECAP

Finance Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$807,293	\$776,241	\$899,581
Contractual Services	\$155,000	\$104,650	\$135,300
Other Charges and Services	\$39,334	\$34,545	\$41,226
Operating Supplies	\$8,600	\$9,609	\$10,300
Other Operating Expenses	\$12,248	\$12,725	\$17,100
TOTAL	\$1,022,475	\$937,770	\$1,103,507

OPERATING RECAP

Finance Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Finance	\$1,022,475	\$937,770	\$1,103,507
TOTAL	\$1,022,475	\$937,770	\$1,103,507

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	2023/2024	2024/2025	2025/2026
Monthly financial reports issued	1	3	12
Number of funds budgeted	9	10	11
Purchase orders issued	328	285	303
Accounts payable checks processed	3678	3428	3560
Payroll Transactions processed	3456	3568	3487
Strategic Plan Initiatives			
MA,MIP,MP,PA			
<i>Management Agenda (MA)</i>		7	5
<i>Management In Progress (MIP)</i>		14	12
<i>Major Projects (MP)</i>		0	0
<i>Policy Agenda (PA)</i>		4	4

NUMBER OF PERSONNEL

2022/2023: 5.5 F/T

2024/2025: 5.5 F/T

2025/2026: 6.5 F/T

MAJOR BUDGET SERVICE LEVEL CHANGES

The department is being restructured by changing two job positions and adding an Administrative Assistant II role.

Finance Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Executive Salaries / Executive Salaries	\$153,250	\$153,400	\$165,148
Regular Salaries & Wages / Regular Salaries & Wages	\$409,643	\$395,600	\$415,611
Overtime / Overtime	\$750	\$750	\$750
Conversion of Sick Leave	\$4,059	\$591	\$2,526
Fica Taxes / Medicare	\$8,283	\$7,600	\$8,501
Fica Taxes / Fica Taxes	\$35,416	\$32,300	\$36,349
Retirement Contributions / Retirement Contributions	\$109,521	\$107,050	\$113,712
Life And Health Insurance / Life And Health Insuran	\$86,371	\$78,950	\$156,984
PERSONNEL SERVICES TOTAL	\$807,293	\$776,241	\$899,581
Contractual Services			
Professional Services / Investment Services	\$60,000	\$33,150	\$36,500
Professional Services / Other Services	\$3,000	\$4,500	\$5,000
Accounting And Auditing / Accounting And Auditing	\$92,000	\$67,000	\$93,800
CONTRACTUAL SERVICES TOTAL	\$155,000	\$104,650	\$135,300
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$12,393	\$8,369	\$12,485
Communications Services / Cell Phone Allowance	\$841	\$841	\$841
Printing And Binding / Contract Printing	\$1,800	\$2,335	\$2,600
Other Current Charges / Legal Ads-Advertising	\$1,000	\$0	\$500
Other Current Charges / Licenses And Fees	\$22,900	\$22,600	\$24,000
Other Current Charges / Other Current Charges	\$400	\$400	\$800
OTHER CHARGES AND SERVICES TOTAL	\$39,334	\$34,545	\$41,226
Operating Supplies			
Office Supplies / Office Supplies	\$4,700	\$4,624	\$4,000
Operating Supplies / General Operating Supp.	\$3,900	\$4,985	\$6,300
OPERATING SUPPLIES TOTAL	\$8,600	\$9,609	\$10,300
Other Operating Expenses			
Books, Publ, Subs & Members / Subscriptions/Membershi	\$5,373	\$5,723	\$6,100

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Books, Publ, Subs & Members / Education Class/Seminar	\$6,875	\$7,002	\$8,000
Training / Tuition Reimbursement	\$0	\$0	\$3,000
OTHER OPERATING EXPENSES TOTAL	\$12,248	\$12,725	\$17,100
TOTAL	\$1,022,475	\$937,770	\$1,103,507

LEGAL

CATEGORY RECAP

Legal Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Contractual Services	\$397,500	\$390,000	\$437,500
TOTAL	\$397,500	\$390,000	\$437,500

OPERATING RECAP

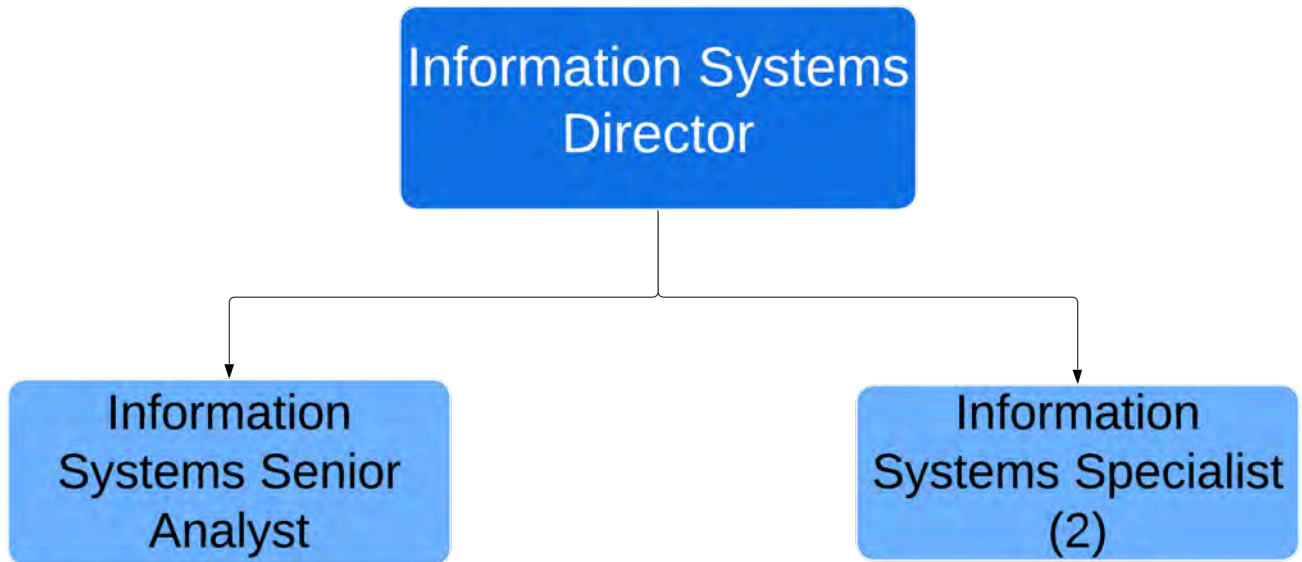
Legal Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Legal Counsel	\$397,500	\$390,000	\$437,500
TOTAL	\$397,500	\$390,000	\$437,500

Legal Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Contractual Services			
Professional Services / Legal Services	\$390,000	\$390,000	\$430,000
Professional Services / Legal Services-Labor	\$3,500	\$0	\$3,500
Professional Services / Legal Services-Other	\$2,500	\$0	\$2,500
Professional Services / Legal Services-Pension	\$1,500	\$0	\$1,500
CONTRACTUAL SERVICES TOTAL	\$397,500	\$390,000	\$437,500
TOTAL	\$397,500	\$390,000	\$437,500

INFORMATION SYSTEMS



CATEGORY RECAP

Information Systems Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$795,293	\$636,120	\$644,161
Other Charges and Services	\$643,281	\$576,081	\$643,764
Contractual Services	\$15,000	\$14,512	\$25,000
Other Operating Expenses	\$6,800	\$300	\$6,800
Operating Supplies	\$1,320	\$893	\$6,150
TOTAL	\$1,461,694	\$1,227,906	\$1,325,875

OPERATING RECAP

Information Systems Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Information Systems	\$1,461,694	\$1,227,906	\$1,325,875
TOTAL	\$1,461,694	\$1,227,906	\$1,325,875

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; ensuring the security of the Village's information and data processes, and provision of disaster recovery and business continuity.

MAJOR OBJECTIVES

1. Replacement of six outdated firewalls at Village Hall (2), FOC, DBF & Remote Backup Facility (2)
2. Procuring consultant services for ERP Project Planning and Development
3. Deploy Mobile Application for enhanced Citizen engagement
4. Deployment of cloud-based Applicant Tracking/Recruitment, On/Off Boarding, Performance/Learning Management
5. Upgrade Time & Attendance Capturing software solutions
6. OneDrive file sharing solution to replace Kiteworks
7. Office 365 deployment
8. Upgrade Access Control boards
9. DBF and Cultural Center subnet migration
10. Continued Windows Hello deployment.
11. 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.
12. Completion of 10GB network to Rec Center and Cultural Center.
13. Completion of Network segregation topology, moving all IOT such as printers, switches, power distribution units, AC controllers, etc... to a separate network (Rec Center, Cultural Center, FOC).
14. Look into centralized cloud-based web filtering to replace firewall web filtering.
15. Look into cloud-based print server to replace local print server
16. Replace Wifi Access Points at Rec Center

PERFORMANCE MEASURES	Actual	Projected	Estimated
Fiscal Year	2023/2024	2024/2025	2025/2026
Number of supported end-user workstations, servers, routers, and network devices.	800	803	820
Number of supported software applications.	103	88	73
Number of Website visits	356,388	350,000	400,000
Number of Website requests			
Number of Twitter Followers	1000	556	1,500
Number of Facebook Followers	4,000	8,505	9,000
Number of CodeRed Emergency Notification System subscribers	19,300	19,400	12,000
Number of resolved helpdesk support issues. (Support Ticketing System, In-person, email, phone).	1100	1,200	1,100
Strategic Plan Initiatives MA,MIP,MP,PA			
Management Agenda (MA)	2	8	8
Management In Progress (MIP)	13	20	24
Major Projects (MP)	0	2	0
Policy Agenda (PA)	7	0	12

NUMBER OF PERSONNEL

2023/2024: 5 F/T

2024/2025: 5 F/T

2025/2026: 4 F/T

MAJOR BUDGET SERVICE LEVEL CHANGES

1. Elimination of the Network Support Specialist position
2. ERP Consultant

Information Systems Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Executive Salaries / Executive Salaries	\$151,119	\$115,900	\$149,560
Regular Salaries & Wages / Regular Salaries & Wages	\$401,215	\$335,400	\$295,220
Conversion of Sick Leave	\$3,983	\$7,510	\$6,316
Fica Taxes / Medicare	\$8,098	\$6,500	\$6,585
Fica Taxes / Fica Taxes	\$34,624	\$27,710	\$28,153
Retirement Contributions / Retirement Contributions	\$107,623	\$84,600	\$92,572
Life And Health Insurance / Life And Health Insuran	\$88,631	\$58,500	\$65,755
PERSONNEL SERVICES TOTAL	\$795,293	\$636,120	\$644,161
Contractual Services			
Professional Services / Other Services	\$15,000	\$14,512	\$25,000
CONTRACTUAL SERVICES TOTAL	\$15,000	\$14,512	\$25,000
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$2,500	\$0	\$2,500
Communications Services / Communications Services	\$4,800	\$1,913	\$4,000
Communications Services / Cell Phone Allowance	\$841	\$841	\$841
Repairs & Maintenance / R/M - Vehicles	\$1,000	\$1,000	\$1,000
Repair & Maint. Services / R/M - Equipment	\$7,000	\$0	\$0
Repair & Maint. Services / R/M - Radios/Computers	\$20,000	\$20,000	\$25,000
Repair & Maint. Services / Maintenance Contracts	\$606,940	\$552,127	\$610,223
Other Current Charges / Legal Ads-Advertising	\$200	\$200	\$200
OTHER CHARGES AND SERVICES TOTAL	\$643,281	\$576,081	\$643,764
Operating Supplies			
Office Supplies / Office Supplies	\$50	\$200	\$250
Operating Supplies / Fuel & Lubricants	\$270	\$250	\$300
Operating Supplies / General Operating Supp.	\$1,000	\$363	\$2,600
Operating Supplies / Furn/Equip. <\$5000	\$0	\$80	\$3,000
OPERATING SUPPLIES TOTAL	\$1,320	\$893	\$6,150

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Other Operating Expenses			
Books, Publ, Subs & Members / Subscriptions/Membershi	\$300	\$300	\$300
Books, Publ, Subs & Members / Education Class/Seminar	\$6,500	\$0	\$6,500
OTHER OPERATING EXPENSES TOTAL	\$6,800	\$300	\$6,800
TOTAL	\$1,461,694	\$1,227,906	\$1,325,875

POLICE

CATEGORY RECAP

Police Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Contractual Services	\$9,408,690	\$9,409,319	\$9,691,600
Other Charges and Services	\$4,000	\$4,000	\$4,000
Operating Supplies	\$0	\$2,282	\$0
TOTAL	\$9,412,690	\$9,415,601	\$9,695,600

OPERATING RECAP

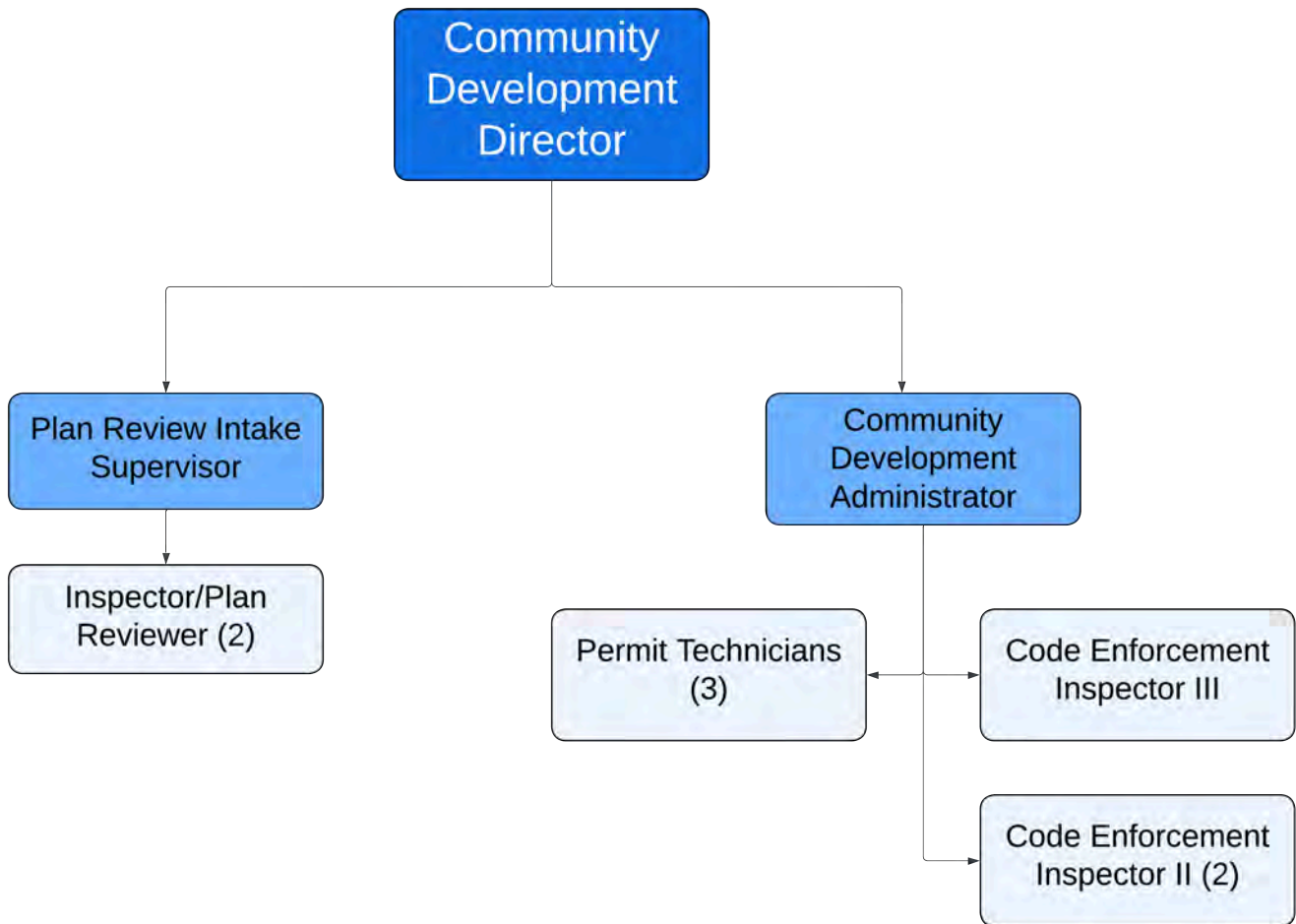
Police Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Police	\$9,412,690	\$9,415,601	\$9,695,600
TOTAL	\$9,412,690	\$9,415,601	\$9,695,600

Police Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Contractual Services			
Professional Services / Other Services	\$6,908,690	\$6,909,319	\$7,191,600
Professional Services / Police Serv Fr ARPA	\$2,500,000	\$2,500,000	\$2,500,000
CONTRACTUAL SERVICES TOTAL	\$9,408,690	\$9,409,319	\$9,691,600
Other Charges and Services			
Other Current Charges / Police Education Acct	\$4,000	\$4,000	\$4,000
OTHER CHARGES AND SERVICES TOTAL	\$4,000	\$4,000	\$4,000
Operating Supplies	\$0	\$2,282	\$0
TOTAL	\$9,412,690	\$9,415,601	\$9,695,600

COMMUNITY DEVELOPMENT



CATEGORY RECAP

Community Development Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$1,349,876	\$1,274,135	\$1,381,252
Contractual Services	\$71,000	\$70,588	\$78,000
Other Charges and Services	\$30,620	\$27,250	\$28,360
Operating Supplies	\$26,300	\$22,829	\$24,950
Other Operating Expenses	\$17,055	\$17,060	\$17,965
TOTAL	\$1,494,851	\$1,411,862	\$1,530,527

OPERATING RECAP

Community Development Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Building Division	\$1,087,622	\$1,051,486	\$1,136,059
Code Enforcement Division	\$407,229	\$360,376	\$394,468
TOTAL	\$1,494,851	\$1,411,862	\$1,530,527

BUILDING DIVISION

CATEGORY RECAP

Building Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$976,266	\$947,413	\$1,022,190
Contractual Services	\$59,000	\$58,588	\$66,000
Other Charges and Services	\$22,336	\$19,336	\$19,919
Other Operating Expenses	\$13,920	\$13,920	\$14,350
Operating Supplies	\$16,100	\$12,229	\$13,600
TOTAL	\$1,087,622	\$1,051,486	\$1,136,059

OPERATING RECAP

Building Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Building Division	\$1,087,622	\$1,051,486	\$1,136,059
TOTAL	\$1,087,622	\$1,051,486	\$1,136,059

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	2023/2024	2024/2025	2025/2026
No. of Business Tax Receipts Issued	3,259	3,265	3,300
No. of New Single Family Buildings	0	10	40
Valuation of New Single Family Buildings	0	6,000,000	24,000,000
No. of New Single Family Additions/Alterations	29	22	30
Valuations of New Single Family Additions/Alterations	1,399,915	782,558	1,448,187
No. of New Multi Family Buildings	15	6	7
Valuation of New Multi Family Buildings	49,333,736	8,000,000	9,400,000
No. of New Commercial Buildings	11	5	3
Valuation of New Commercial Buildings	8,721,572	2,051,350	1,300,000
No. of New Commercial Additions/Alterations	71	22	30
Valuation of New Commercial Additions/Alterations	26,529,456	23,806,092	32,500,000
Strategic Plan Initiatives MA,MIP,MP,PA			
Management Agenda (MA)		6	0
Management In Progress (MIP)		5	12
Major Projects (MP)		0	0
Policy Agenda (PA)		0	3

NUMBER OF PERSONNEL

2023/2024: 7.5 F/T

2024/2025: 7.5 F/T

2025/2026: 7.5 F/T

MAJOR BUDGET SERVICE LEVEL CHANGES

None

Building Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Executive Salaries / Executive Salaries	\$180,628	\$180,575	\$185,203
Regular Salaries & Wages / Regular Salaries & Wages	\$515,948	\$505,725	\$538,032
Overtime / Overtime	\$4,550	\$2,275	\$4,550
Conversion of Sick Leave	\$4,977	\$38	\$3,446
Fica Taxes / Medicare	\$10,172	\$9,600	\$10,672
Fica Taxes / Fica Taxes	\$43,491	\$41,000	\$45,630
Retirement Contributions / Retirement Contributions	\$108,381	\$107,200	\$115,910
Life And Health Insurance / Life And Health Insuran	\$108,119	\$101,000	\$118,747
PERSONNEL SERVICES TOTAL	\$976,266	\$947,413	\$1,022,190
Contractual Services			
Professional Services / Other Services	\$55,000	\$55,000	\$60,000
Other Contractual Service / Other Contractual Svs	\$4,000	\$3,588	\$6,000
CONTRACTUAL SERVICES TOTAL	\$59,000	\$58,588	\$66,000
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$5,586	\$5,586	\$5,586
Communications Services / Cell Phone Allowance	\$2,900	\$2,900	\$2,883
Rentals And Leases / Equipment	\$6,000	\$3,600	\$3,600
Repairs & Maintenance / R/M - Vehicles	\$2,500	\$2,500	\$2,500
Repair & Maint. Services / R/M - Equipment	\$600	\$600	\$600
Printing And Binding / Contract Printing	\$3,500	\$3,500	\$3,500
Other Current Charges / Legal Ads-Advertising	\$250	\$250	\$250
Other Current Charges / Other Current Charges	\$1,000	\$400	\$1,000
OTHER CHARGES AND SERVICES TOTAL	\$22,336	\$19,336	\$19,919
Operating Supplies			
Office Supplies / Office Supplies	\$2,000	\$2,000	\$2,500
Operating Supplies / Fuel & Lubricants	\$5,500	\$2,000	\$2,500
Operating Supplies / General Operating Supp.	\$3,700	\$3,700	\$3,700

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Operating Supplies / Uniforms/Maintenance	\$2,000	\$2,000	\$2,000
Operating Supplies / Furn/Equip. <\$5000	\$1,500	\$1,500	\$1,500
Operating Supplies / Clothing Allowance	\$1,400	\$1,029	\$1,400
OPERATING SUPPLIES TOTAL	\$16,100	\$12,229	\$13,600
Other Operating Expenses			
Books, Publ, Subs & Members / Subscriptions/Membershi	\$5,970	\$5,970	\$6,100
Books, Publ, Subs & Members / Education Class/Seminar	\$7,950	\$7,950	\$8,250
OTHER OPERATING EXPENSES TOTAL	\$13,920	\$13,920	\$14,350
TOTAL	\$1,087,622	\$1,051,486	\$1,136,059

CODE ENFORCEMENT DIVISION

CATEGORY RECAP

Code Enforcement Category Recap

	FY2025 Adopted Budget	Projected	FY2025 Actuals	FY2026 Adopted Budget
Personnel Services	\$373,610		\$326,722	\$359,062
Contractual Services	\$12,000		\$12,000	\$12,000
Operating Supplies	\$10,200		\$10,600	\$11,350
Other Charges and Services	\$8,284		\$7,914	\$8,441
Other Operating Expenses	\$3,135		\$3,140	\$3,615
TOTAL	\$407,229		\$360,376	\$394,468

OPERATING RECAP

Code Enforcement Operating Recap

	FY2025 Adopted Budget	Projected	FY2025 Actuals	FY2026 Adopted Budget
Code Enforcement Division	\$407,229		\$360,376	\$394,468
TOTAL	\$407,229		\$360,376	\$394,468

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	2023/2024	2024/2025	2025/2026
Initial Inspections/Responses	1,574	1,675	1,800
No. of Courtesy Notices	1,496	1,550	1,600
No. of Cases Processed	1,067	1,176	1,200
No. of Special Magistrate Cases	480	524	550
Fines Collected	434,469	376,237	280,432
Foreclosure Property Registration	14,000	8,400	10,000

NUMBER OF PERSONNEL

2023/2024: 3.5 F/T

2024/2025: 3.5 F/T

2025/2026: 3.5 F/T

MAJOR BUDGET SERVICE LEVEL CHANGES

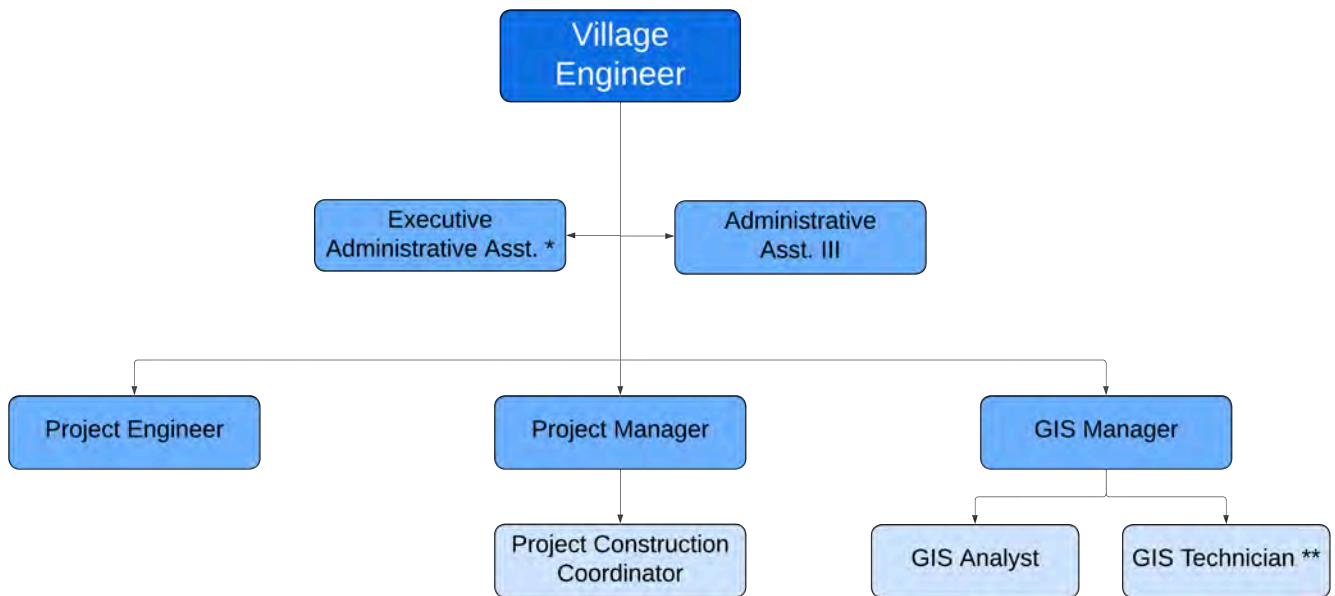
None

Code Enforcement Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$242,063	\$226,250	\$243,587
Overtime / Overtime	\$2,000	\$2,000	\$4,000
Conversion of Sick Leave	\$1,746	\$312	\$1,175
Fica Taxes / Medicare	\$3,536	\$3,160	\$3,573
Fica Taxes / Fica Taxes	\$15,117	\$13,500	\$15,274
Retirement Contributions / Retirement Contributions	\$33,232	\$31,200	\$34,340
Life And Health Insurance / Life And Health Insuran	\$75,916	\$50,300	\$57,113
PERSONNEL SERVICES TOTAL	\$373,610	\$326,722	\$359,062
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
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$840	\$660	\$1,000
Communications Services / Cell Phone Allowance	\$1,594	\$1,594	\$1,591
Repairs & Maintenance / R/M - Vehicles	\$2,000	\$2,010	\$2,000
Printing And Binding / Contract Printing	\$3,000	\$3,000	\$3,000
Other Current Charges / Legal Ads-Advertising	\$250	\$250	\$250
Other Current Charges / Other Current Charges	\$600	\$400	\$600
OTHER CHARGES AND SERVICES TOTAL	\$8,284	\$7,914	\$8,441
Operating Supplies			
Office Supplies / Office Supplies	\$1,000	\$1,000	\$1,250
Operating Supplies / Fuel & Lubricants	\$2,300	\$2,700	\$3,200
Operating Supplies / General Operating Supp.	\$2,500	\$2,500	\$2,500
Operating Supplies / Uniforms/Maintenance	\$1,800	\$1,800	\$1,800
Operating Supplies / Furn/Equip. <\$5000	\$2,000	\$2,000	\$2,000
Operating Supplies / Clothing Allowance	\$600	\$600	\$600

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
OPERATING SUPPLIES TOTAL	\$10,200	\$10,600	\$11,350
Other Operating Expenses			
Books, Publ, Subs & Members / Subscriptions/Membershi	\$535	\$540	\$900
Books, Publ, Subs & Members / Education Class/Seminar	\$2,600	\$2,600	\$2,715
OTHER OPERATING EXPENSES TOTAL	\$3,135	\$3,140	\$3,615
TOTAL	\$407,229	\$360,376	\$394,468

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

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$1,423,502	\$1,265,317	\$1,341,695
Contractual Services	\$62,500	\$46,000	\$72,500
Other Charges and Services	\$13,057	\$12,250	\$14,152
Operating Supplies	\$7,100	\$6,902	\$6,652
Other Operating Expenses	\$3,335	\$2,759	\$4,020
TOTAL	\$1,509,494	\$1,333,228	\$1,439,019

OPERATING RECAP

Engineering Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Engineering Department	\$1,509,494	\$1,333,228	\$1,439,019
TOTAL	\$1,509,494	\$1,333,228	\$1,439,019

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	2023/2024	2024/2025	2025/2026
Capital improvement projects: Number of Planned Projects	65	68	60
Capital improvement projects: Total Value	38.9 mil	46.9 mil	40 mil
Capital improvement projects: Number of Completed	41	40	35
Process right-of-way utilization permits	27	45	40
Review development applications*	67	47	40
Final engineering plan approvals	12	10	10
Infrastructure Inspections	618	600	600
GIS: Number of web maps maintained	250	255	260
GIS: Number of map layers maintained	205	210	215
Floodplain Reviews	55	45	75
CRS Activities Completed	55	52	60
Strategic Plan Initiatives MA,MIP,MP,PA			
Management Agenda (MA)	3	4	6
Management In Progress (MIP)	20	18	8
Major Projects (MP)	56	30	17
Policy Agenda (PA)	26	14	16

*assumes each application is reviewed an average of three times

NUMBER OF PERSONNEL

2023/2024: 9 F/T	2024/2025: 9 F/T	2025/2026: 8 F/T
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MAJOR BUDGET SERVICE LEVEL CHANGES

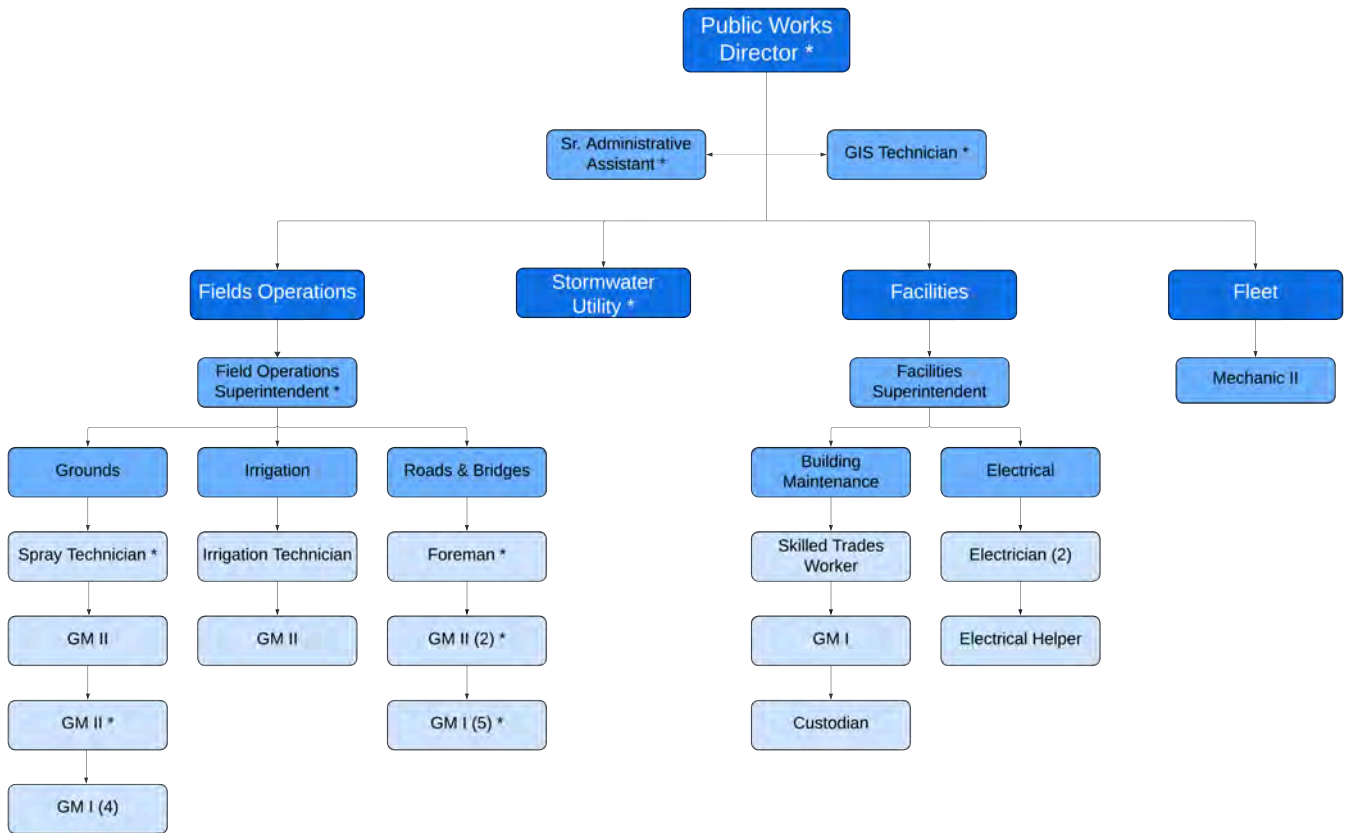
The in-house construction management role for the recreation center expansion project (PR2201) has been eliminated. Instead, Kaufmann Lynn was contracted to fulfill those responsibilities externally.

Engineering Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Executive Salaries / Executive Salaries	\$185,143	\$185,230	\$189,833
Regular Salaries & Wages / Regular Salaries & Wages	\$778,593	\$690,000	\$728,751
Overtime / Overtime	\$1,000	\$1,000	\$1,000
Conversion of Sick Leave	\$6,933	\$6,697	\$4,417
Fica Taxes / Medicare	\$14,106	\$12,150	\$13,448
Fica Taxes / Fica Taxes	\$60,314	\$51,240	\$57,499
Retirement Contributions / Retirement Contributions	\$171,258	\$159,700	\$166,139
Life And Health Insurance / Life And Health Insuran	\$206,155	\$159,300	\$180,608
PERSONNEL SERVICES TOTAL	\$1,423,502	\$1,265,317	\$1,341,695
Contractual Services			
Professional Services / Other Services	\$62,500	\$46,000	\$72,500
CONTRACTUAL SERVICES TOTAL	\$62,500	\$46,000	\$72,500
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$5,235	\$4,978	\$5,635
Communications Services / Cell Phone Allowance	\$2,072	\$2,072	\$2,267
Rentals And Leases / Equipment	\$2,500	\$2,500	\$2,500
Repairs & Maintenance / R/M - Vehicles	\$750	\$400	\$750
Printing And Binding / Contract Printing	\$500	\$500	\$1,000
Promotional Activities / Promotional Activities	\$500	\$200	\$0
Other Current Charges / Legal Ads-Advertising	\$1,500	\$1,500	\$1,500
Other Current Charges / Other Current Charges	\$0	\$100	\$500
OTHER CHARGES AND SERVICES TOTAL	\$13,057	\$12,250	\$14,152
Operating Supplies			
Office Supplies / Office Supplies	\$1,500	\$1,100	\$1,000
Operating Supplies / Fuel & Lubricants	\$1,800	\$1,550	\$1,800
Operating Supplies / General Operating Supp.	\$2,000	\$2,500	\$2,500
Operating Supplies / Uniforms/Maintenance	\$800	\$752	\$752
Operating Supplies / Clothing Allowance	\$1,000	\$1,000	\$600

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
OPERATING SUPPLIES TOTAL	\$7,100	\$6,902	\$6,652
Other Operating Expenses			
Books, Publ, Subs & Members / Subscriptions/Membershi	\$910	\$759	\$1,070
Books, Publ, Subs & Members / Education Class/Seminar	\$2,425	\$2,000	\$2,950
OTHER OPERATING EXPENSES TOTAL	\$3,335	\$2,759	\$4,020
TOTAL	\$1,509,494	\$1,333,228	\$1,439,019

PUBLIC WORKS



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

CATEGORY RECAP

Public Works Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$1,988,061	\$1,924,368	\$2,206,214
Other Charges and Services	\$1,050,722	\$1,010,665	\$1,181,941
Operating Supplies	\$177,000	\$159,541	\$175,750
Contractual Services	\$67,859	\$62,859	\$67,859
Departmental Capital Outlay	\$23,000	\$21,598	\$8,500
Other Operating Expenses	\$6,727	\$3,130	\$5,135
TOTAL	\$3,313,369	\$3,182,161	\$3,645,399

OPERATING RECAP

Public Works Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Public Works Department	\$3,313,369	\$3,182,161	\$3,645,399
TOTAL	\$3,313,369	\$3,182,161	\$3,645,399

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	2023/2024	2024/2025	2025/2026
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	68	0
Linear Feet of Sidewalk Maintained	620,000	620,000	620,000
Bridge Maintenance Completed	16	14	12
Number of Traffic Control Signs Maintained	0	205	376
Number of Street Name Signs Maintained	0	134	81
Number of Vehicles Maintained	57	57	57
Number of Fleet Works Orders Completed	303	234	350
Public Buildings Maintained	10	10	10
Number of Buildings Provided Custodial Service	3	3	3
Building Area (Sq. Ft.) Provided Custodial Service	26,807	26,807	26,807
Number of Street Lights Maintained	1,391	1,395	1,395
Number of Site & Building Light Fixtures Maintained	2,087	2,087	2,087
Strategic Plan Initiatives MA,MIP,MP,PA			
Management Agenda (MA)	7	11	0
Management In Progress (MIP)	14	6	8
Major Projects (MP)	43	61	61
Policy Agenda (PA)	0	7	5

NUMBER OF PERSONNEL

2023/2024: 24.25 F/T

2024/2025: 20.75 F/T

2025/2026: 21.75 F/T

MAJOR BUDGET SERVICE LEVEL CHANGES

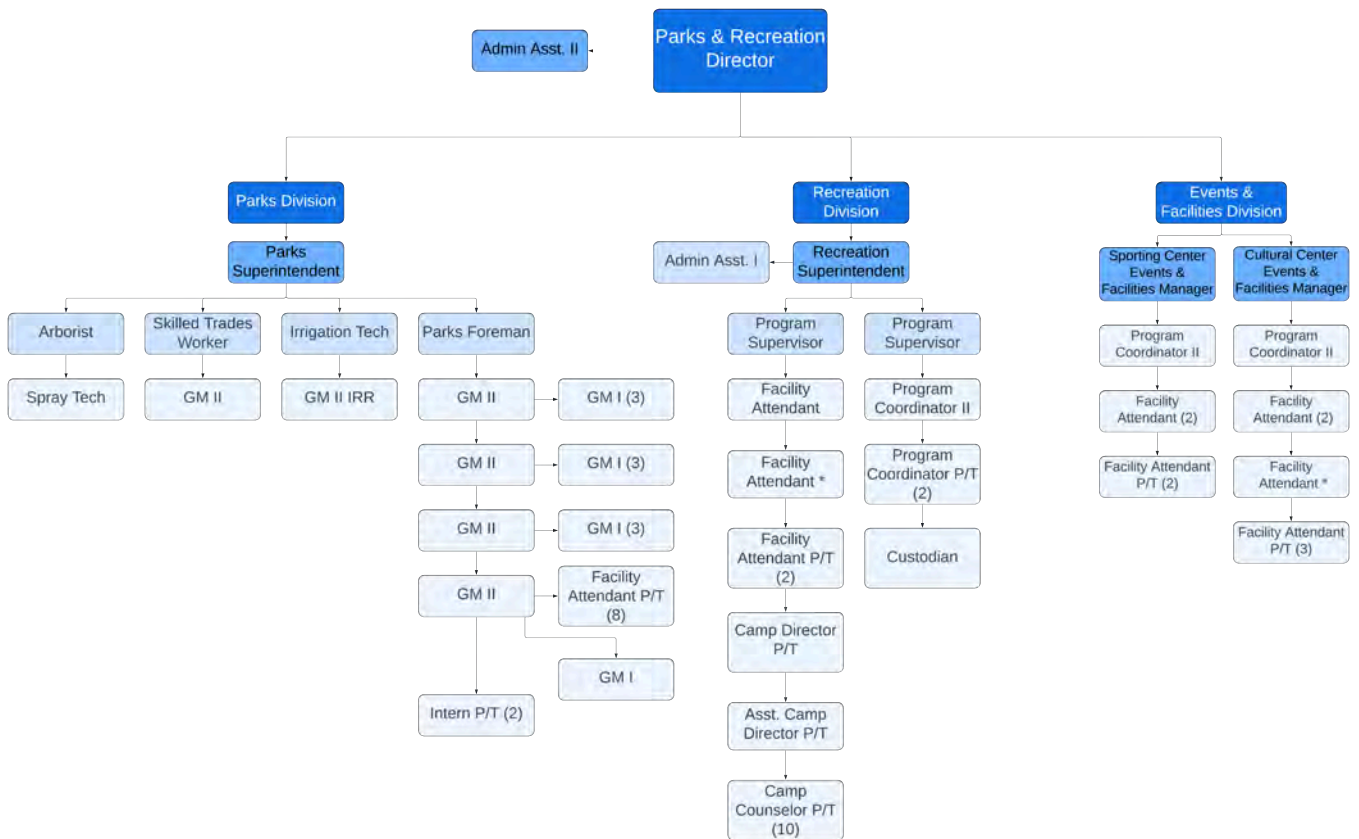
Addition of one General Maintenance Worker I to assist with Grounds.

Public Works Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Executive Salaries / Executive Salaries	\$101,152	\$100,220	\$114,694
Regular Salaries & Wages / Regular Salaries & Wages	\$1,194,426	\$1,210,908	\$1,309,462
Overtime / Overtime	\$20,000	\$20,600	\$20,000
Special Pay / On-Call Pay	\$13,750	\$12,034	\$13,750
Conversion of Sick Leave	\$8,826	\$6,304	\$7,283
Fica Taxes / Medicare	\$18,997	\$18,997	\$20,963
Fica Taxes / Fica Taxes	\$81,228	\$80,500	\$89,634
Retirement Contributions / Retirement Contributions	\$192,810	\$198,305	\$218,663
Life And Health Insurance / Life And Health Insuran	\$356,872	\$276,500	\$411,765
PERSONNEL SERVICES TOTAL	\$1,988,061	\$1,924,368	\$2,206,214
Contractual Services			
Professional Services / Other Services	\$5,000	\$0	\$5,000
Other Contractual Service / Other Contractual Svs	\$62,859	\$62,859	\$62,859
CONTRACTUAL SERVICES TOTAL	\$67,859	\$62,859	\$67,859
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$4,850	\$0	\$1,000
Communications Services / Cell Phone Allowance	\$4,997	\$4,997	\$5,215
Utility Services / Trash Disposal	\$2,000	\$2,290	\$2,500
Rentals And Leases / Equipment	\$6,170	\$5,251	\$6,275
Repair & Maint. Services / R/M - Building	\$97,500	\$104,804	\$82,500
Repairs & Maintenance / R/M - Vehicles	\$18,000	\$12,895	\$18,000
Repair & Maint. Services / R/M - Equipment	\$28,500	\$14,752	\$28,500
Repair & Maint. Services / Maintenance Contracts	\$728,840	\$724,650	\$867,931
Repairs & Maintenance / R/M - Grounds	\$77,500	\$77,500	\$87,500
Repairs & Maintenance / R/M-Street/Traffic Lights	\$60,000	\$43,507	\$60,000
Repair & Maint. Services / Sidewalks	\$5,000	\$5,233	\$5,000
Repair & Maint. Services / Roads & Bridges	\$10,000	\$9,200	\$10,000

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Other Current Charges / Legal Ads-Advertising	\$1,000	\$1,016	\$1,000
Other Current Charges / Licenses And Fees	\$3,115	\$2,381	\$3,270
Other Current Charges / Other Current Charges	\$3,250	\$2,189	\$3,250
OTHER CHARGES AND SERVICES TOTAL	\$1,050,722	\$1,010,665	\$1,181,941
Operating Supplies			
Office Supplies / Office Supplies	\$1,200	\$1,192	\$1,200
Operating Supplies / Fuel & Lubricants	\$58,500	\$51,900	\$58,500
Operating Supplies / General Operating Supp.	\$8,000	\$6,667	\$7,000
Operating Supplies / Chemicals/Fertilizer/Mulch	\$43,000	\$37,640	\$43,000
Operating Supplies / Uniforms/Maintenance	\$7,500	\$7,310	\$7,500
Operating Supplies / Furn/Equip. <\$5000	\$24,000	\$22,810	\$23,750
Operating Supplies / Clothing Allowance	\$4,800	\$4,600	\$4,800
Operating Supplies / Janitorial Supplies	\$12,500	\$12,123	\$12,500
Road Material & Supplies / Repairs-Roads/Bridges	\$12,500	\$11,988	\$12,500
Road Material & Supplies / Other Road Materials	\$5,000	\$3,311	\$5,000
OPERATING SUPPLIES TOTAL	\$177,000	\$159,541	\$175,750
Other Operating Expenses			
Books,Publ,Subs & Members / Subscriptions/Membershi	\$255	\$560	\$715
Books,Publ,Subs & Members / Education Class/Seminar	\$5,452	\$2,570	\$3,400
Books,Publ,Subs & Members / Tuition Reimbursement	\$1,020	\$0	\$1,020
OTHER OPERATING EXPENSES TOTAL	\$6,727	\$3,130	\$5,135
Departmental Capital Outlay			
Improv. Other Than Bldgs / Improv. Other Than Bldgs	\$8,000	\$8,000	\$0
Machinery And Equipment / Machinery And Equipment	\$15,000	\$13,598	\$8,500
DEPARTMENTAL CAPITAL OUTLAY TOTAL	\$23,000	\$21,598	\$8,500
TOTAL	\$3,313,369	\$3,182,161	\$3,645,399

PARKS & RECREATION



*Split 60% with Recreation and 40% with Cultural Center

CATEGORY RECAP

Parks & Recreation Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$4,202,698	\$4,023,083	\$4,370,366
Contractual Services	\$1,476,400	\$1,422,653	\$1,526,100
Operating Supplies	\$579,466	\$571,045	\$618,600
Other Charges and Services	\$404,461	\$376,261	\$404,047
Departmental Capital Outlay	\$51,000	\$47,500	\$58,000
Other Operating Expenses	\$24,200	\$23,699	\$18,500
TOTAL	\$6,738,225	\$6,464,241	\$6,995,613

OPERATING RECAP

Parks & Recreation Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Parks Division	\$3,324,029	\$3,237,783	\$3,479,588
Recreation Division	\$1,828,981	\$1,720,916	\$1,756,420
Cultural Center	\$1,585,215	\$1,505,542	\$1,759,605
TOTAL	\$6,738,225	\$6,464,241	\$6,995,613

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

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$2,114,332	\$2,065,352	\$2,246,857
Contractual Services	\$602,500	\$598,000	\$612,000
Other Charges and Services	\$313,331	\$306,231	\$321,931
Operating Supplies	\$256,166	\$229,700	\$250,300
Departmental Capital Outlay	\$35,000	\$35,000	\$45,000
Other Operating Expenses	\$2,700	\$3,500	\$3,500
TOTAL	\$3,324,029	\$3,237,783	\$3,479,588

OPERATING RECAP

Parks Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Parks Division	\$3,324,029	\$3,237,783	\$3,479,588
TOTAL	\$3,324,029	\$3,237,783	\$3,479,588

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	2023/2024	2024/2025	2025/2026
No. of Parks	22	22	22
Park Acreage	399.9	329.5	339.5
Athletic Fields Maintained	19	19	15
Hard Courts Maintained	46	46	52
Play Grounds Areas Maintained	17	17	18
Buildings Maintained	25	25	24
Pavilions Maintained	60	60	62
Fishing Docks Maintained	16	16	17
Strategic Plan Initiatives MA,MIP,MP,PA			
Management Agenda (MA)	3	3	0
Management In Progress (MIP)	14	14	9
Major Projects (MP)	6	6	11
Policy Agenda (PA)	14	14	9

NUMBER OF PERSONNEL

2023/2024: 26 F/T, 8 P/T

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

2025/2026: 22 F/T, 10 P/T

MAJOR BUDGET SERVICE LEVEL CHANGE

None

Parks Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$1,341,844	\$1,353,335	\$1,437,460
Other Salaries And Wages / Other Salaries And Wages	\$0	\$0	\$11,139
Overtime / Overtime	\$35,000	\$40,000	\$45,000
Conversion of Sick Leave	\$8,298	\$7,611	\$5,992
Fica Taxes / Medicare	\$19,670	\$19,850	\$21,259
Fica Taxes / Fica Taxes	\$84,106	\$84,106	\$90,900
Retirement Contributions / Retirement Contributions	\$192,284	\$201,750	\$212,308
Life And Health Insurance / Life And Health Insuran	\$433,130	\$358,700	\$422,799
PERSONNEL SERVICES TOTAL	\$2,114,332	\$2,065,352	\$2,246,857
Contractual Services			
Other Contractual Service / Other Contractual Svs	\$602,500	\$598,000	\$612,000
CONTRACTUAL SERVICES TOTAL	\$602,500	\$598,000	\$612,000
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$200	\$200	\$500
Communications Services / Cell Phone Allowance	\$5,131	\$5,131	\$5,131
Rentals And Leases / Equipment	\$5,000	\$5,000	\$5,000
Rentals And Leases / Other Rentals/Leases	\$2,500	\$2,500	\$2,800
Repair & Maint. Services / R/M - Building	\$40,000	\$40,000	\$43,000
Repairs & Maintenance / R/M - Vehicles	\$25,000	\$25,000	\$25,000
Repair & Maint. Services / R/M - Equipment	\$50,000	\$48,000	\$50,000
Repairs & Maintenance / R/M - Grounds	\$180,000	\$175,000	\$183,500
Promotional Activities / Promotional Activities	\$5,000	\$5,000	\$6,000
Other Current Charges / Legal Ads-Advertising	\$500	\$400	\$500
Other Current Charges / Other Current Charges	\$0	\$0	\$500
OTHER CHARGES AND SERVICES TOTAL	\$313,331	\$306,231	\$321,931
Operating Supplies			
Office Supplies / Office Supplies	\$1,000	\$500	\$500

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Operating Supplies / Fuel & Lubricants	\$82,466	\$56,500	\$65,300
Operating Supplies / General Operating Supp.	\$20,000	\$20,000	\$20,000
Operating Supplies / Chemicals/Fertilizer/Mulch	\$65,000	\$65,000	\$70,000
Operating Supplies / Uniforms/Maintenance	\$13,700	\$13,700	\$14,000
Operating Supplies / Furn/Equip. <\$5000	\$30,000	\$30,000	\$35,000
Operating Supplies / Clothing Allowance	\$9,000	\$9,000	\$9,000
Operating Supplies / Janitorial Supplies	\$30,000	\$30,000	\$31,500
Operating Supplies / Traffic Signs And Posts	\$5,000	\$5,000	\$5,000
OPERATING SUPPLIES TOTAL	\$256,166	\$229,700	\$250,300
Other Operating Expenses			
Books, Publ, Subs & Members / Subscriptions/Membershi	\$1,200	\$1,000	\$1,500
Books, Publ, Subs & Members / Education Class/Seminar	\$1,500	\$2,500	\$2,000
OTHER OPERATING EXPENSES TOTAL	\$2,700	\$3,500	\$3,500
Departmental Capital Outlay			
Machinery And Equipment / Machinery And Equipment	\$35,000	\$35,000	\$45,000
DEPARTMENTAL CAPITAL OUTLAY TOTAL	\$35,000	\$35,000	\$45,000
TOTAL	\$3,324,029	\$3,237,783	\$3,479,588

RECREATION DIVISION

CATEGORY RECAP

Recreation Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$1,335,227	\$1,283,402	\$1,220,166
Contractual Services	\$309,500	\$242,100	\$321,200
Operating Supplies	\$139,400	\$153,460	\$162,900
Other Charges and Services	\$32,854	\$30,254	\$37,654
Departmental Capital Outlay	\$8,000	\$8,000	\$8,000
Other Operating Expenses	\$4,000	\$3,700	\$6,500
TOTAL	\$1,828,981	\$1,720,916	\$1,756,420

OPERATING RECAP

Recreation Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Recreation Division	\$1,828,981	\$1,720,916	\$1,756,420
TOTAL	\$1,828,981	\$1,720,916	\$1,756,420

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 Provided: 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. Maintain recreation programs and services for all ages.
- 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	2023/2024	2024/2025	2025/2026
No. of Recreational Programs Provided	24	25	25
No. of Participants	2,500	2,500	2,700
No. Senior Programs	20	20	22
No. of Participants	2,200	2,200	2,500

NUMBER OF PERSONNEL

2023/2024: 13 F/T, 19 P/T 2024/2025: 10 F/T, 16 P/T 2025/2026: 9.5 F/T, 16 P/T

MAJOR BUDGET SERVICE LEVEL CHANGES

None

Recreation Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Executive Salaries / Executive Salaries	\$136,806	\$135,600	\$145,966
Regular Salaries & Wages / Regular Salaries & Wages	\$638,904	\$590,200	\$565,562
Other Salaries And Wages / Other Salaries And Wages	\$104,541	\$104,541	\$109,486
Overtime / Overtime	\$7,000	\$8,000	\$8,000
Conversion of Sick Leave	\$4,929	\$2,014	\$3,007
Fica Taxes / Medicare	\$12,867	\$12,867	\$12,034
Fica Taxes / Fica Taxes	\$55,014	\$55,014	\$51,455
Retirement Contributions / Retirement Contributions	\$135,186	\$135,186	\$128,424
Life And Health Insurance / Life And Health Insuran	\$239,980	\$239,980	\$196,232
PERSONNEL SERVICES TOTAL	\$1,335,227	\$1,283,402	\$1,220,166
Contractual Services			
Other Contractual Service / Other Contractual Svs	\$37,000	\$18,000	\$24,000
Other Contractual Service / Contract Labor-Athletic	\$30,500	\$35,000	\$37,500
Other Contractual Service / Contract Labor-Camp Prg	\$47,000	\$48,000	\$50,200
Other Contractual Service / Contract Labor-Arts&Cra	\$16,500	\$16,300	\$16,500
Other Contractual Service / Contract Labor-Seniors	\$178,500	\$124,800	\$193,000
CONTRACTUAL SERVICES TOTAL	\$309,500	\$242,100	\$321,200
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$3,000	\$0	\$7,000
Communications Services / Cell Phone Allowance	\$3,754	\$3,754	\$3,754
Rentals And Leases / Equipment	\$7,000	\$7,000	\$7,000
Rentals And Leases / Other Rentals/Leases	\$3,000	\$3,000	\$3,300
Repair & Maint. Services / R/M - Building	\$6,000	\$6,000	\$6,000
Repairs & Maintenance / R/M - Vehicles	\$2,000	\$2,000	\$2,000
Repair & Maint. Services / R/M - Equipment	\$8,000	\$8,000	\$8,000
Other Current Charges / Legal Ads-Advertising	\$100	\$400	\$400
Other Current Charges / Other Current Charges	\$0	\$100	\$200

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
OTHER CHARGES AND SERVICES TOTAL	\$32,854	\$30,254	\$37,654
Operating Supplies			
Office Supplies / Office Supplies	\$5,000	\$5,000	\$5,000
Operating Supplies / Fuel & Lubricants	\$1,700	\$1,700	\$1,700
Operating Supplies / General Operating Supp.	\$11,000	\$15,000	\$15,000
Operating Supplies / Athletic Programs	\$29,500	\$31,000	\$32,200
Operating Supplies / Camp Programs	\$33,000	\$35,000	\$36,500
Operating Supplies / Arts & Crafts Programs	\$2,000	\$2,000	\$2,000
Operating Supplies / Seniors Program	\$30,000	\$33,500	\$35,300
Operating Supplies / Uniforms/Maintenance	\$100	\$160	\$100
Operating Supplies / Furn/Equip. <\$5000	\$4,000	\$4,000	\$4,000
Operating Supplies / Clothing Allowance	\$3,100	\$3,100	\$6,100
Operating Supplies / Janitorial Supplies	\$20,000	\$23,000	\$25,000
OPERATING SUPPLIES TOTAL	\$139,400	\$153,460	\$162,900
Other Operating Expenses			
Books, Publ, Subs & Members / Subscriptions/Membershi	\$1,500	\$1,500	\$1,500
Books, Publ, Subs & Members / Education Class/Seminar	\$2,500	\$2,200	\$5,000
OTHER OPERATING EXPENSES TOTAL	\$4,000	\$3,700	\$6,500
Departmental Capital Outlay			
Machinery And Equipment / Machinery And Equipment	\$8,000	\$8,000	\$8,000
DEPARTMENTAL CAPITAL OUTLAY TOTAL	\$8,000	\$8,000	\$8,000
TOTAL	\$1,828,981	\$1,720,916	\$1,756,420

CULTURAL EVENTS AND FACILITIES DIVISION

CATEGORY RECAP

Cultural Center Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$753,139	\$674,329	\$903,343
Contractual Services	\$564,400	\$582,553	\$592,900
Operating Supplies	\$183,900	\$187,885	\$205,400
Other Charges and Services	\$58,276	\$39,776	\$44,462
Other Operating Expenses	\$17,500	\$16,499	\$8,500
Departmental Capital Outlay	\$8,000	\$4,500	\$5,000
TOTAL	\$1,585,215	\$1,505,542	\$1,759,605

OPERATING RECAP

Cultural Center Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Cultural Center	\$1,585,215	\$1,505,542	\$1,759,605
TOTAL	\$1,585,215	\$1,505,542	\$1,759,605

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	2023/2024	2024/2025	2025/2026
No. of Community Events Conducted	100	115	115
Sporting Center Rentals	\$130,000	\$140,000	\$135,000
Cultural Center Rentals	\$395,000	\$415,000	\$420,000
Park facilities	\$120,000	\$125,000	\$110,000

NUMBER OF PERSONNEL

2023/2024: 7 F/T , 5 P/T 2024/2025: 9 F/T , 4 P/T 2025/2026: 8.5 F/T , 5 P/T

MAJOR BUDGET SERVICE LEVEL CHANGES

None

Cultural Center Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$502,933	\$440,000	\$570,584
Overtime / Overtime	\$12,000	\$15,000	\$16,000
Conversion of Sick Leave	\$2,802	\$1,329	\$2,239
Fica Taxes / Medicare	\$7,365	\$6,500	\$8,342
Fica Taxes / Fica Taxes	\$31,488	\$27,100	\$35,668
Retirement Contributions / Retirement Contributions	\$68,932	\$61,500	\$80,367
Life And Health Insurance / Life And Health Insuran	\$127,619	\$122,900	\$190,143
PERSONNEL SERVICES TOTAL	\$753,139	\$674,329	\$903,343
Contractual Services			
Other Contractual Service / Other Contractual Svs	\$564,400	\$582,553	\$592,900
CONTRACTUAL SERVICES TOTAL	\$564,400	\$582,553	\$592,900
Other Charges and Services			
Travel And Per Diem / Travel And Per Diem	\$300	\$300	\$300
Communications Services / Cell Phone Allowance	\$2,476	\$2,476	\$2,462
Rentals And Leases / Other Rentals/Leases	\$13,000	\$10,000	\$11,000
Repair & Maint. Services / R/M - Building	\$27,000	\$17,000	\$18,000
Repair & Maint. Services / R/M - Equipment	\$2,000	\$2,000	\$2,000
Printing And Binding / Contract Printing	\$3,500	\$3,500	\$3,500
Promotional Activities / Promotional Activities	\$6,000	\$4,500	\$5,000
Other Current Charges / Legal Ads-Advertising	\$4,000	\$0	\$2,000
Other Current Charges / Other Current Charges	\$0	\$0	\$200
OTHER CHARGES AND SERVICES TOTAL	\$58,276	\$39,776	\$44,462
Operating Supplies			
Office Supplies / Office Supplies	\$3,000	\$3,000	\$3,000
Operating Supplies / General Operating Supp.	\$3,000	\$3,000	\$3,000
Operating Supplies / Special Events	\$122,500	\$124,485	\$129,500
Operating Supplies / Uniforms/Maintenance	\$3,400	\$3,400	\$3,400

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Operating Supplies / Furn/Equip. <\$5000	\$11,500	\$11,500	\$23,000
Operating Supplies / Clothing Allowance	\$4,500	\$4,500	\$4,500
Operating Supplies / Janitorial Supplies	\$36,000	\$38,000	\$39,000
OPERATING SUPPLIES TOTAL	\$183,900	\$187,885	\$205,400
Other Operating Expenses			
Books, Publ, Subs & Members / Subscriptions/Membershi	\$16,000	\$14,999	\$7,000
Books, Publ, Subs & Members / Education Class/Seminar	\$1,500	\$1,500	\$1,500
OTHER OPERATING EXPENSES TOTAL	\$17,500	\$16,499	\$8,500
Departmental Capital Outlay			
Machinery And Equipment / Machinery And Equipment	\$8,000	\$4,500	\$5,000
DEPARTMENTAL CAPITAL OUTLAY TOTAL	\$8,000	\$4,500	\$5,000
TOTAL	\$1,585,215	\$1,505,542	\$1,759,605

GENERAL FUND NON-DEPARTMENTAL

CATEGORY RECAP

Non-Departmental Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$260,000	\$220,000	\$230,000
Contractual Services	\$8,000	\$8,000	\$8,000
Other Charges and Services	\$2,897,620	\$1,930,869	\$2,059,074
Operating Supplies	\$20,300	\$20,300	\$21,000
TOTAL	\$3,185,920	\$2,179,169	\$2,318,074

OPERATING RECAP

Non-Departmental Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Non-Departmental	\$3,185,920	\$2,179,169	\$2,318,074
TOTAL	\$3,185,920	\$2,179,169	\$2,318,074

Non-Departmental Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Workers' Compensation / Workers' Compensation	\$250,000	\$210,000	\$220,000
Unemployment Compensation / Unemployment Compensati	\$10,000	\$10,000	\$10,000
PERSONNEL SERVICES TOTAL	\$260,000	\$220,000	\$230,000
Contractual Services			
Professional Services / Other Services	\$8,000	\$8,000	\$8,000
CONTRACTUAL SERVICES TOTAL	\$8,000	\$8,000	\$8,000
Other Charges and Services			
Communications Services / Communications Services	\$128,500	\$107,889	\$112,400
Transportation / Postage	\$32,840	\$27,220	\$33,310
Utility Services / Water/Sewer	\$205,000	\$204,250	\$215,000
Utility Services / Stormwater Fee	\$58,000	\$61,500	\$65,000
Utility Services / Electric	\$1,005,000	\$990,000	\$1,040,000
Utility Services / Lp & Natural Gas	\$2,200	\$1,950	\$2,300
Utility Services / Trash Disposal	\$77,700	\$84,600	\$92,300
Insurance / General Liability Ins	\$224,629	\$136,800	\$149,549
Insurance / Vehicle Insurance	\$45,101	\$49,600	\$57,000
Insurance / Property Insurance	\$1,000,000	\$160,000	\$170,000
Insurance / Claims	\$25,000	\$10,000	\$20,000
Insurance / Other Insurance	\$67,165	\$68,010	\$69,690
Repair & Maint. Services / Maintenance Contracts	\$425	\$0	\$425
Other Current Charges / Other Current Charges	\$26,060	\$29,050	\$32,100
OTHER CHARGES AND SERVICES TOTAL	\$2,897,620	\$1,930,869	\$2,059,074
Operating Supplies			
Operating Supplies / General Operating Supp.	\$20,300	\$20,300	\$21,000
OPERATING SUPPLIES TOTAL	\$20,300	\$20,300	\$21,000
TOTAL	\$3,185,920	\$2,179,169	\$2,318,074

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STORMWATER UTILITY FUND SUMMARY

BUDGET SUMMARY

Stormwater Utility Fund Revenues

ACTUALS			FY 2025 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	% CHANGE
Current Revenues	\$1,131,518	\$1,156,241	\$1,388,490	\$1,368,335	\$1,380,140	1%
Total Revenues	\$1,131,518	\$1,156,241	\$1,388,490	\$1,368,335	\$1,380,140	—

Stormwater Utility Fund Operating Expenditures

	ACTUALS		FY 2025 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	% CHANGE
Operating Expenditures						
Stormwater Mgmt	\$1,047,999	\$936,729	\$963,792	\$1,356,335	\$1,270,717	-6%
Non-Departmental	\$11,834	\$11,217	\$13,340	\$12,000	\$14,000	17%
OPERATING EXPENDITURES TOTAL	\$1,059,833	\$947,946	\$977,132	\$1,368,335	\$1,284,717	-6%

Stormwater Utility Fund Operating Transfers

ACTUALS			FY 2025 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	% CHANGE
Transfers Out						
Reserved for Future Use	—	—	\$0	—	\$95,423	—
Transfer Out to Capital Improve Fund #408	\$282,429	\$81,274	\$0	—	\$0	—
TRANSFERS OUT TOTAL	\$282,429	\$81,274	\$0	—	\$95,423	—
Total Expenditures	\$1,344,279	\$1,023,856	\$977,132	\$1,368,335	\$1,380,140	1%

CATEGORY SUMMARY

Stormwater Utility Fund Budget Summary Revenues

	ACTUALS		FY 2025 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues					
Permit and Fees	\$1,096,636	\$1,113,262	\$1,339,312	\$1,334,147	\$1,340,040
Miscellaneous Revenue	\$34,881	\$42,979	\$49,178	\$34,188	\$40,100
REVENUES TOTAL	\$1,131,518	\$1,156,241	\$1,388,490	\$1,368,335	\$1,380,140

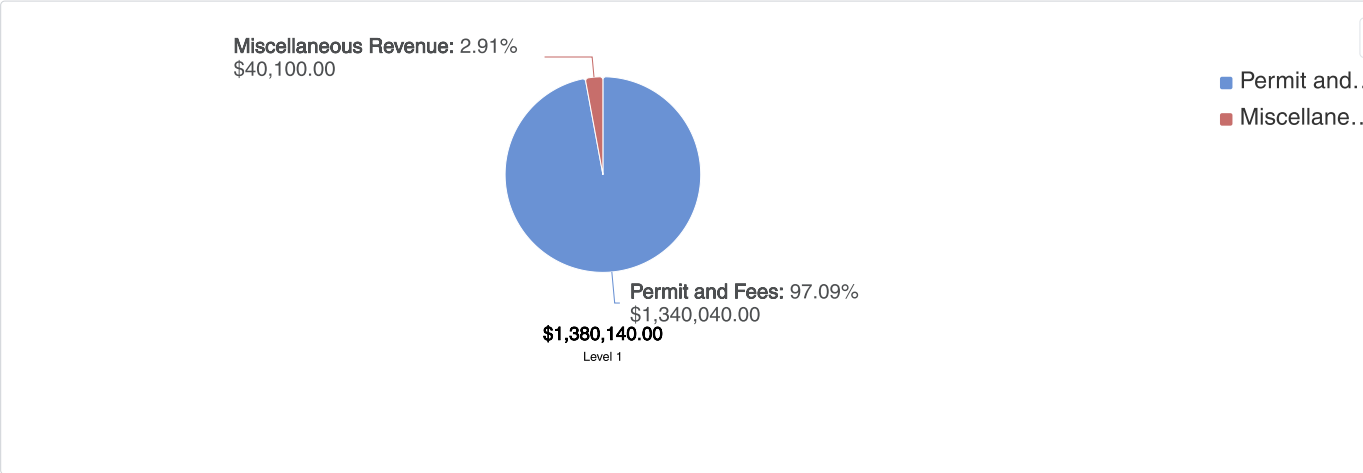
Stormwater Utility Fund Budget Summary Expenses

	ACTUALS		FY 2025 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026
Operating Expenditures					
Personnel Services	\$573,182	\$559,150	\$597,702	\$599,127	\$642,162
Contractual Services	\$6,345	\$8,427	\$11,500	\$12,500	\$12,500
Other Charges and Services	\$417,458	\$310,321	\$312,344	\$511,042	\$559,325
Operating Supplies	\$59,908	\$68,599	\$54,306	\$242,486	\$67,550
Other Operating Expenses	\$2,940	\$1,449	\$1,280	\$3,180	\$3,180
OPERATING EXPENDITURES TOTAL	\$1,059,833	\$947,946	\$977,132	\$1,368,335	\$1,284,717

Stormwater Utility Fund Budget Summary Transfers

ACTUALS		FY 2025 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026 % CHANGE
Transfers Out					
Reserved for Future Use	—	—	\$0	—	\$95,423 —
Transfer Out to Capital Improve Fund #408	\$282,429	\$81,274	\$0	—	\$0 —
TRANSFERS OUT TOTAL	\$282,429	\$81,274	\$0	—	\$95,423 —
Total Expenditures	\$1,344,279	\$1,023,856	\$977,132	\$1,368,335	\$1,380,140 1%

REVENUE BY CATEGORY

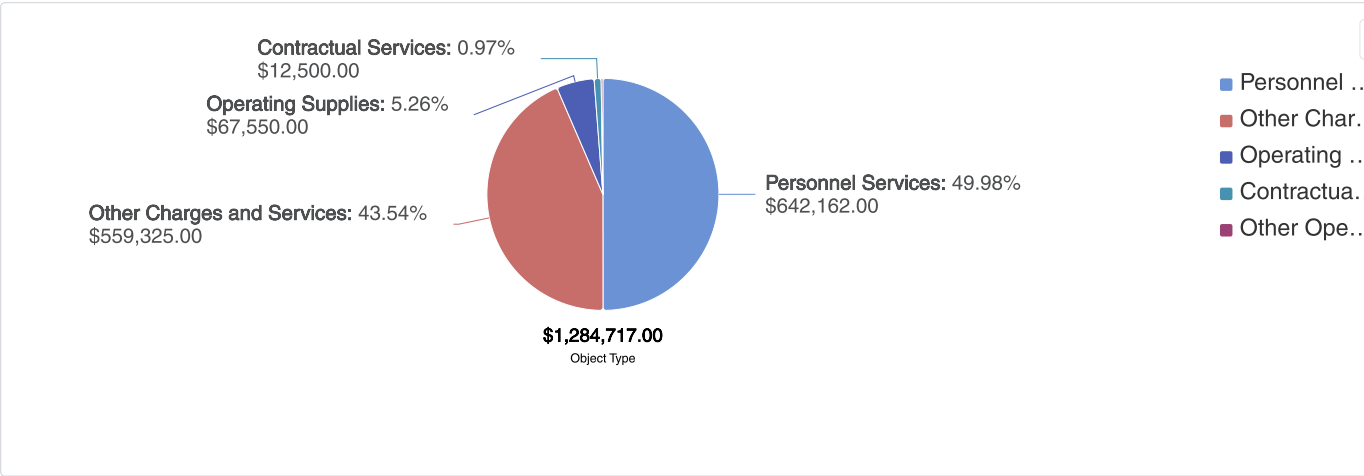


Stormwater Utility Fund Revenues by Category

Level 1 (Re)		FY2026
Amount		
Permit and Fees		\$1,340,040
Miscellaneous Revenue		\$40,100
AMOUNT		\$1,380,140

EXPENDITURE BY CATEGORY

(EXCLUDES RESERVES FOR FUTURE USE)



Stormwater Utility Fund Expenditures by Category

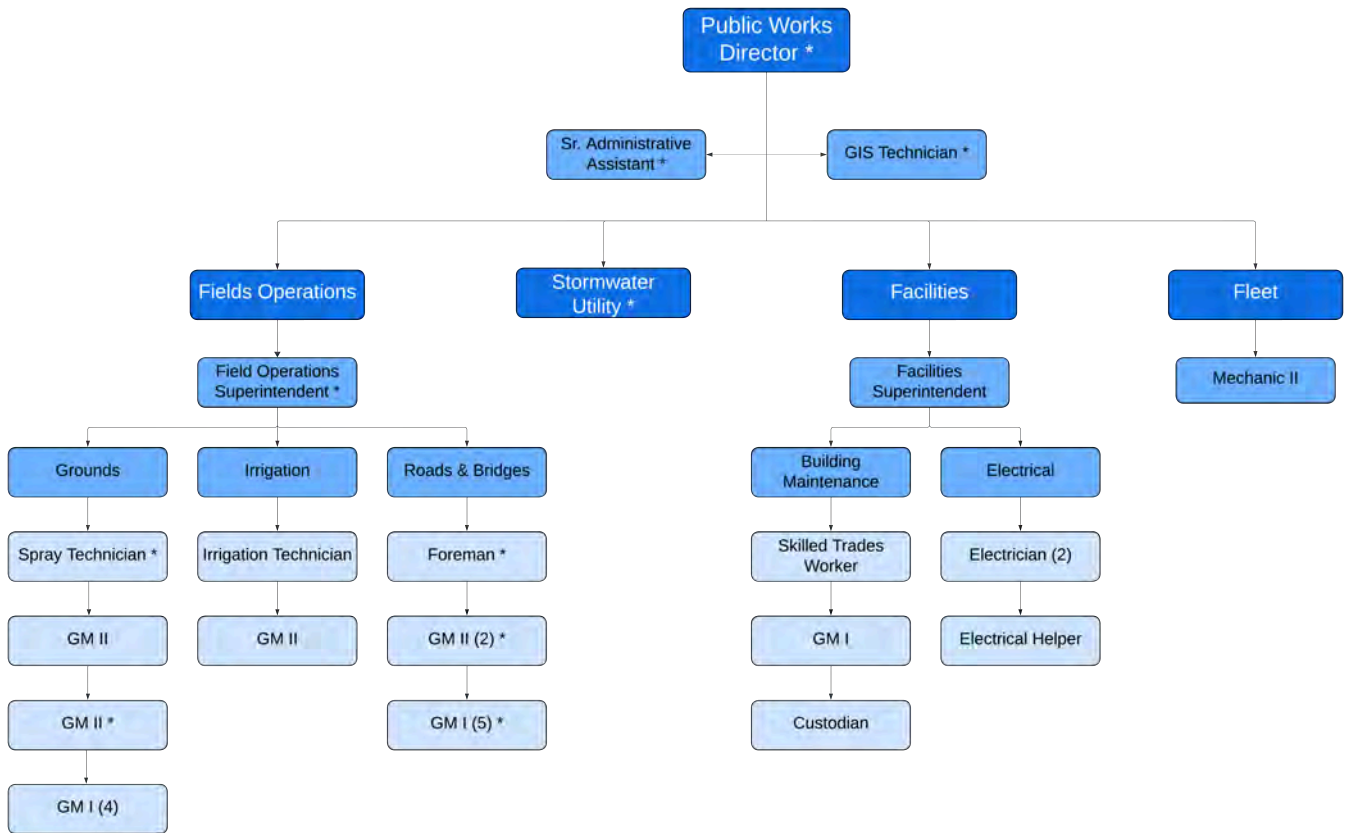
Object Type (Ex)	FY2026
Amount	
Personnel Services	\$642,162
Other Charges and Services	\$559,325
Operating Supplies	\$67,550
Contractual Services	\$12,500
Other Operating Expenses	\$3,180
AMOUNT	\$1,284,717

STORMWATER UTILITY FUND REVENUES

Stormwater Utility Fund Revenue Projections

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues					
Permit and Fees					
Other Permits & Fees / Other Permits, Fees&Asses	\$1,096,636	\$1,113,262	\$1,339,312	\$1,334,147	\$1,340,040
PERMIT AND FEES TOTAL	\$1,096,636	\$1,113,262	\$1,339,312	\$1,334,147	\$1,340,040
Miscellaneous Revenue					
Interest Earnings / Interest/Operating Acct.	\$2,781	\$10,879	\$17,078	\$2,188	\$8,000
Other Miscellaneous Rev. / Other Miscellaneous Rev.	\$32,100	\$32,100	\$32,100	\$32,000	\$32,100
MISCELLANEOUS REVENUE TOTAL	\$34,881	\$42,979	\$49,178	\$34,188	\$40,100
Non-Revenue					
REVENUES TOTAL	\$1,131,518	\$1,156,241	\$1,388,490	\$1,368,335	\$1,380,140

STORMWATER OPERATIONS



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

CATEGORY RECAP

Stormwater Operations Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services	\$599,127	\$597,702	\$642,162
Other Charges and Services	\$499,042	\$299,004	\$545,325
Operating Supplies	\$242,486	\$54,306	\$67,550
Contractual Services	\$12,500	\$11,500	\$12,500
Other Operating Expenses	\$3,180	\$1,280	\$3,180
TOTAL	\$1,356,335	\$963,792	\$1,270,717

OPERATING RECAP

Stormwater Operations Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Stormwater	\$1,356,335	\$963,792	\$1,270,717
TOTAL	\$1,356,335	\$963,792	\$1,270,717

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	2023/2024	2024/2025	2025/2026
Storm Structures Maintained (1,543 Total in System)	303	203	362
Storm Pipe Maintained (71.4 miles in System)	21.2	15.4	11.5
Miles of Canal Maintained	19.8	19.8	19.8

NUMBER OF PERSONNEL

2023/2024: 7.25 F/T 2024/2025: 6.75 F/T 2025/2026: 6.75 F/T

MAJOR BUDGET SERVICE LEVEL CHANGES

None

Stormwater Operations Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Personnel Services			
Regular Salaries & Wages / Regular Salaries & Wages	\$311,393	\$329,510	\$342,716
Life And Health Insurance / Life And Health Insuran	\$101,637	\$82,100	\$89,622
Executive Salaries / Executive Salaries	\$79,476	\$78,450	\$90,117
Retirement Contributions / Retirement Contributions	\$65,406	\$68,265	\$75,077
Fica Taxes / Fica Taxes	\$24,559	\$24,570	\$27,318
Fica Taxes / Medicare	\$5,744	\$5,820	\$6,389
Overtime / Overtime	\$5,000	\$4,667	\$5,000
Special Pay / On-Call Pay	\$3,500	\$3,388	\$3,500
Conversion of Sick Leave	\$2,412	\$932	\$2,423
PERSONNEL SERVICES TOTAL	\$599,127	\$597,702	\$642,162
Other Charges and Services			
Repair & Maint. Services / Maintenance Contracts	\$455,105	\$275,093	\$511,805
Repair & Maint. Services / R/M - Equipment	\$25,000	\$12,561	\$15,000
Repairs & Maintenance / R/M - Vehicles	\$7,500	\$5,681	\$7,500
Rentals And Leases / Equipment	\$5,000	\$2,505	\$5,000
Other Current Charges / Other Current Charges	\$2,250	\$1,202	\$2,250
Communications Services / Cell Phone Allowance	\$1,536	\$1,536	\$1,599
Travel And Per Diem / Travel And Per Diem	\$1,651	\$51	\$1,171
Other Current Charges / Legal Ads-Advertising	\$500	\$250	\$500
Other Current Charges / Licenses And Fees	\$250	\$125	\$250
Repairs & Maintenance / R/M - Grounds	\$250	\$0	\$250
OTHER CHARGES AND SERVICES TOTAL	\$499,042	\$299,004	\$545,325
Operating Supplies			
Road Material & Supplies / Repairs - Drainage	\$187,866	\$23,064	\$25,000
Operating Supplies / Fuel & Lubricants	\$41,220	\$20,250	\$24,150
Operating Supplies / Furn/Equip. <\$5000	\$3,500	\$2,480	\$8,500
Operating Supplies / Uniforms/Maintenance	\$4,000	\$3,472	\$4,000

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Operating Supplies / General Operating Supp.	\$2,000	\$1,968	\$2,000
Road Material & Supplies / Other Road Materials	\$2,000	\$1,500	\$2,000
Operating Supplies / Clothing Allowance	\$1,400	\$1,005	\$1,400
Office Supplies / Office Supplies	\$500	\$567	\$500
OPERATING SUPPLIES TOTAL	\$242,486	\$54,306	\$67,550
Contractual Services			
Professional Services / Other Services	\$12,500	\$11,500	\$12,500
CONTRACTUAL SERVICES TOTAL	\$12,500	\$11,500	\$12,500
Other Operating Expenses			
Books, Publ, Subs & Members / Education Class/Seminar	\$1,500	\$480	\$1,500
Books, Publ, Subs & Members / Subscriptions/Membershi	\$800	\$800	\$800
Books, Publ, Subs & Members / Tuition Reimbursement	\$880	\$0	\$880
OTHER OPERATING EXPENSES TOTAL	\$3,180	\$1,280	\$3,180
TOTAL	\$1,356,335	\$963,792	\$1,270,717

Stormwater Operations Transfers

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Reserved for Future Use	\$0	\$0	\$95,423
TOTAL	\$0	\$0	\$95,423

STORMWATER UTILITY NON-DEPARTMENTAL

CATEGORY RECAP

Stormwater Utility Non-Departmental Category Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Other Charges and Services	\$12,000	\$13,340	\$14,000
TOTAL	\$12,000	\$13,340	\$14,000

OPERATING RECAP

Stormwater Utility Non-Departmental Operating Recap

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Non-Departmental	\$12,000	\$13,340	\$14,000
TOTAL	\$12,000	\$13,340	\$14,000

Stormwater Utility Non-Departmental Account Summary

	FY2025 Adopted Budget	FY2025 Projected Actuals	FY2026 Adopted Budget
Other Charges and Services			
Utility Services / Stormwater Fee	\$12,000	\$13,340	\$14,000
OTHER CHARGES AND SERVICES TOTAL	\$12,000	\$13,340	\$14,000
TOTAL	\$12,000	\$13,340	\$14,000

CAPITAL IMPROVEMENT BUDGET SUMMARY

Capital Improvement Funds Revenues

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
Recreation Facility Fund	\$552,253	\$429,359	\$777,098	\$838,644
Community Beautification	\$93,372	\$144,190	\$367,237	\$373,190
American Rescue Plan Fund	\$4,753,273	\$4,626,525	\$8,416,908	\$3,433,486
Impact Fee Cap Project	\$4,967,669	\$1,364,991	\$2,800,235	\$4,266,193
Local Discre Sales Surtax	\$3,883,081	\$16,683,440	\$1,799,999	\$6,146,366
Capital Improvements Fund	\$2,522,888	\$2,573,365	\$14,938,690	\$8,073,054
Stormwater Capital Improv	\$929,281	\$1,683,895	\$6,402,870	\$3,645,345
TOTAL	\$17,701,815	\$27,505,765	\$35,503,037	\$26,776,278

Capital Improvement Funds Expenditures

	ACTUALS		FY 2025 PROJECTED ACTUALS	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026
Expenses					
Finance Department	\$75,000	—	\$0	—	\$0
Information Systems	\$222,058	\$139,011	\$1,189,190	\$1,100,250	\$197,500
Community Development Department	\$27,964	\$54,769	\$0	—	\$0
Stormwater Mgmt	—	\$102,783	\$11,600,458	\$5,997,108	\$250,000
Engineering Department	\$7,197,787	\$2,899,418	\$1,830,585	\$640,000	\$2,110,000
Public Works	\$2,881,716	\$342,337	\$11,383,982	\$11,175,000	\$697,500
Parks and Recreation Dept	\$2,523,889	\$5,555,167	\$20,576,132	\$3,953,700	\$10,121,000
Other Financing Uses	\$2,500,000	\$3,455,333	\$16,973,082	\$5,916,908	\$2,500,000
EXPENSES TOTAL	\$15,428,414	\$12,548,818	\$63,553,428	\$28,782,966	\$15,876,000

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

RECREATION FACILITY FUND

Recreation Facility Fund 101

CAPITAL IMPROVEMENT PLAN					
	FY2026	FY2027	FY2028	FY2029	FY2030
Carryover					
Other Non-Revenues / Carryover/Fund Balance	\$818,189	\$838,643	\$859,609	\$881,100	\$503,127
CARRYOVER TOTAL	\$818,189	\$838,643	\$859,609	\$881,100	\$503,127
Other Revenue Sources					
Interfund Transfer In/ Util Sale Capital Constr	—	—	—	—	\$9,600,000
Interest Earnings / Interest/Operating Acct.	\$20,455	\$20,966	\$21,490	\$22,027	\$12,578
OTHER REVENUE SOURCES TOTAL	\$20,455	\$20,966	\$21,490	\$22,027	\$9,612,578
Total Revenue	\$838,644	\$859,609	\$881,099	\$903,127	\$10,115,705
Use of Funds					
Parks and Recreation Dept					
PR1901 - Sothern Blvd Park	—	—	—	\$400,000	\$10,000,000
PARKS AND RECREATION DEPT TOTAL	—	—	—	\$400,000	\$10,000,000
USE OF FUNDS TOTAL	—	—	—	\$400,000	\$10,000,000
Reserve for Future CIP	\$838,644	\$859,609	\$881,099	\$503,127	\$115,705

Excludes balances carried forward from previous years.

FY2026-2030 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 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$0	\$0	\$0	\$0	\$0	\$10,000,000
Engineering / Architecture	\$0	\$0	\$0	\$0	\$400,000	\$0
AMOUNT	\$0	\$0	\$0	\$0	\$400,000	\$10,000,000

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					
	FY2026	FY2027	FY2028	FY2029	FY2030
Carryover					
Other Non-Revenues / Carryover/Fund Balance	\$364,088	\$373,190	\$382,520	\$392,083	\$401,885
CARRYOVER TOTAL	\$364,088	\$373,190	\$382,520	\$392,083	\$401,885
Other Revenue Sources					
Interest Earnings / Interest/Operating Acct.	\$9,102	\$9,330	\$9,563	\$9,802	\$10,047
OTHER REVENUE SOURCES TOTAL	\$9,102	\$9,330	\$9,563	\$9,802	\$10,047
Total Revenue	\$373,190	\$382,520	\$392,083	\$401,885	\$411,932
Use of Funds					
—	—	—	—	—	—
USE OF FUNDS TOTAL	—	—	—	—	—
Reserve for Future CIP	\$373,190	\$382,520	\$392,083	\$401,885	\$411,932

Excludes balances carried forward from previous years.

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Okeechobee Blvd. Main Entrance Sign Improvements PW2405

FUND

102

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Other

DIVISION

Public Works

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Intersection of Okeechobee Blvd.
& Wildcat Way

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

FUNDING SOURCE

Carryover Funds

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				
	FY2026	FY2027	FY2028	FY2029	FY2030
Carryover					
Other Non-Revenues / Carryover/Fund Balance	\$3,349,742	\$933,486	\$956,823	\$980,743	\$1,005,262
CARRYOVER TOTAL	\$3,349,742	\$933,486	\$956,823	\$980,743	\$1,005,262
Other Revenue Sources					
Interest Earnings / Interest/Operating Acct.	\$83,744	\$23,337	\$23,921	\$24,519	\$25,132
OTHER REVENUE SOURCES TOTAL	\$83,744	\$23,337	\$23,921	\$24,519	\$25,132
Total Revenue	\$3,433,486	\$956,823	\$980,744	\$1,005,262	\$1,030,394
Use of Funds					
Other Financing Uses					
PD001A - Police Services- ARPA	\$2,500,000	—	—	—	—
OTHER FINANCING USES TOTAL	\$2,500,000	—	—	—	—
USE OF FUNDS TOTAL	\$2,500,000	—	—	—	—
Reserve for Future CIP	\$933,486	\$956,823	\$980,744	\$1,005,262	\$1,030,394

Excludes balances carried forward from previous years.

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Police Services PD0001

FUND

105

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Other

DIVISION

Finance

PROJECT MANAGER

Untitled Option

PROJECT LOCATION

City Wide

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Police Services	\$0	\$2,500,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$2,500,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

ARPA Fund 105

PROJECT DESCRIPTION

Transfer from ARPA Fund Loss of Revenue Category to partially fund Police Services. \$2.5M each year for a total of four(4) years

PROJECT JUSTIFICATION

Use of ARPA Funds Loss of Revenue

PROJECT ALTERNATIVES

Full amount from General Funds

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

Balance of Police Services Contract.

IMPACT FEES FUND

Impact Fees Fund 301

CAPITAL IMPROVEMENT PLAN					
	FY2026	FY2027	FY2028	FY2029	FY2030
Carryover					
Carryover/Fund Balance / Public Buildings	\$448,370	\$756,000	\$843,488	\$1,008,148	\$1,073,058
Carryover/Fund Balance / Roads	\$2,473,658	\$2,777,107	\$2,933,958	\$2,050,819	\$1,476,270
Carryover/Fund Balance / Parks & Recreation	\$160,361	\$233,086	-\$2,471,719	-\$2,218,751	-\$2,166,807
CARRYOVER TOTAL	\$3,082,389	\$3,766,193	\$1,305,727	\$840,216	\$382,521
Other Revenue Sources					
Interest/Operating Acct. / Public Buildings	\$11,209	\$18,900	\$21,087	\$25,204	\$26,826
Interest/Operating Acct. / Roads	\$61,841	\$69,428	\$73,349	\$51,270	\$36,907
Interest/Operating Acct. / Parks & Recreation	\$4,009	\$5,827	—	—	—
Impact Fees/ Transportation / Residential-Roads	\$241,608	\$44,712	\$111,912	\$26,672	\$4,032
Impact Fees/ Transportation / Commercial-Roads	—	\$82,711	\$44,100	\$47,509	—
Impact Fees/ Cultural/Recreation / Residential-Parks & Rec	\$568,716	\$89,368	\$252,968	\$51,944	\$9,816
Impact Fees/ Other / Residential-Public Bldgs	\$296,421	\$46,492	\$131,792	\$27,014	\$5,118
Impact Fees/ Other / Commercial-Public Bldgs	—	\$22,096	\$11,781	\$12,692	—
OTHER REVENUE SOURCES TOTAL	\$1,183,804	\$379,534	\$646,989	\$242,305	\$82,699
Total Revenue	\$4,266,193	\$4,145,727	\$1,952,716	\$1,082,521	\$465,220
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	\$1,112,500	\$700,000	\$1,000,000

CAPITAL IMPROVEMENT PLAN					
	FY2026	FY2027	FY2028	FY2029	FY2030
Parks and Recreation Dept					
EN1902 - Commons Pk Access Land Acq	\$500,000	—	—	—	—
PR2402 - Camellia Park Renovation	—	\$2,800,000	—	—	—
PARKS AND RECREATION DEPT TOTAL	\$500,000	\$2,800,000	—	—	—
USE OF FUNDS TOTAL	\$500,000	\$2,840,000	\$1,112,500	\$700,000	\$1,000,000
Reserve for Future CIP	\$3,766,193	\$1,305,727	\$840,216	\$382,521	-\$534,780

Excludes balances carried forward from previous years.

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Village Wide Traffic Calm EN1802

FUND

301

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Roads

DIVISION

Engineering

PROJECT MANAGER

Village Engineer

PROJECT LOCATION

Local Public Roadways

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$140,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$140,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Commons Pk Access Land Acq EN1902

FUND

301

PROJECT TYPE

New

PROGRAM CATEGORY

Parks

DIVISION

Engineering

PROJECT MANAGER

Village Engineer

PROJECT LOCATION

One mile radius surrounding
Commons Park.

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Land Acquisition/Site Prep	\$0	\$500,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$500,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Purchase easement rights for future access points to Royal Palm Beach Commons Park.

PROJECT JUSTIFICATION

Parking is limited and with a single entrance / exit, the park experiences significant congestion during special events. Adding additional access points will allow residents to walk or bike to the park in lieu of driving. The access points will also provide cross access for existing pedestrian and bicycle routes along the FPL corridor and Royal Palm Beach Blvd.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Park Rd N Parking & Pathway EN2201

FUND

301

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Roads

DIVISION

Engineering

PROJECT MANAGER

Village Engineer

PROJECT LOCATION

Park Road North from Sparrow
Drive to Cypress Trails
Elementary School

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$0	\$0	\$0	\$1,052,500	\$0	\$0
Engineering/Architecture	\$0	\$0	\$40,000	\$0	\$0	\$0
AMOUNT	\$0	\$0	\$40,000	\$1,052,500	\$0	\$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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Rec Center to Crestwood Pathway EN2801

FUND

301

PROJECT TYPE

New

PROGRAM CATEGORY

Roads

DIVISION

Engineering

PROJECT MANAGER

Village Engineer

PROJECT LOCATION

West from the Recreation Center
to Crestwood Boulevard

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Engineering / Architecture	\$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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Pedestrian and Bicycle Access to Pond Cypress Trail System EN2802

FUND

301

PROJECT TYPE

New

PROGRAM CATEGORY

Roads

DIVISION

Engineering

PROJECT MANAGER

Village Engineer

PROJECT LOCATION

State Road 7 North of the
Portosol Entrance

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$0	\$0	\$0	\$0	\$600,000	\$0
Engineering / Architecture	\$0	\$0	\$0	\$60,000	\$0	\$0
AMOUNT	\$0	\$0	\$0	\$60,000	\$600,000	\$0

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

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 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$0	\$0	\$2,800,000	\$0	\$0	\$0
Engineering / Architecture	\$200,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$200,000	\$0	\$2,800,000	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds and Fund Balance

PROJECT DESCRIPTION

Replacement of existing tennis court lights, tennis Pro office, and restroom building. Drainage improvements at Camellia Park to include inlets and pipe along the south side of the Camellia Drive parking lot and in the parking lot; improvements to the swale adjacent to the tennis courts; removal and replacement of walkways

PROJECT JUSTIFICATION

Considering the frequent flooding issues in the North parking lot and the uneconomical prospect of renovating the existing restroom and tennis building (costs exceeding 50% of full replacement), investing in a new, modern facility presents a more financially sound strategy. This would result in a more durable, better-designed, and visually attractive space.

PROJECT ALTERNATIVES

Renovate the existing building.

LIST OF EQUIPMENT

None

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

LOCAL DISCRETIONARY SALES SURTAX FUND

Local Discretionary Sales Surtax Fund 302

CAPITAL IMPROVEMENT PLAN					
	FY2026	FY2027	FY2028	FY2029	FY2030
Carryover					
Other Non-Revenues / Carryover/Fund Balance	\$5,119,381	\$1,560,366	\$1,599,375	\$1,639,359	\$1,680,343
CARRYOVER TOTAL	\$5,119,381	\$1,560,366	\$1,599,375	\$1,639,359	\$1,680,343
Other Revenue Sources					
Sales And Use Taxes / One Cent Sales Tax	\$899,000	—	—	—	—
Interest Earnings / Interest/Operating Acct.	\$127,985	\$39,009	\$39,984	\$40,984	\$42,009
OTHER REVENUE SOURCES TOTAL	\$1,026,985	\$39,009	\$39,984	\$40,984	\$42,009
Total Revenue	\$6,146,366	\$1,599,375	\$1,639,359	\$1,680,343	\$1,722,352
Use of Funds					
Parks and Recreation Dept					
PR2201 - Renovation & Expansion Rec Center	\$4,586,000	—	—	—	—
PARKS AND RECREATION DEPT TOTAL	\$4,586,000	—	—	—	—
USE OF FUNDS TOTAL	\$4,586,000	—	—	—	—
Reserve for Future CIP	\$1,560,366	\$1,599,375	\$1,639,359	\$1,680,343	\$1,722,352

Excludes balances carried forward from previous years.

FY2026-2030 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 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Fixtures / Furnishings	\$125,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$125,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 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 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$16,914,000	\$4,586,000	\$0	\$0	\$0	\$0
AMOUNT	\$16,914,000	\$4,586,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds & Fund Balance

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Splash Pad Repurpose - 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 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$200,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$200,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

PROJECT DESCRIPTION

This project encompasses the complete decommissioning and removal of a currently inactive splashpad's support infrastructure, including all holding tanks, pumps, electrical conduits and connections, and water supply and drainage piping. Simultaneously, the existing splashpad surface and features will be repurposed into a seating area.

PROJECT JUSTIFICATION

The existing piping and equipment can no longer be maintained. A full replacement option was bid out, the Village Council decided not to move forward with the project.

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				
	FY2026	FY2027	FY2028	FY2029	FY2030
Carryover					
Other Non-Revenues / Carryover/Fund Balance	\$1,057,858	\$33,054	\$58,580	\$19,595	\$48,235
CARRYOVER TOTAL	\$1,057,858	\$33,054	\$58,580	\$19,595	\$48,235
Other Revenue Sources					
Federal Grants / Federal Grants / Other	\$1,540,000	—	—	—	—
Interfund Transfer In/ Util Sale Capital Constr	\$5,448,750	\$1,200,000	\$7,400,000	\$1,300,000	\$400,000
Interest Earnings / Interest/Operating Acct.	\$26,446	\$826	\$1,465	\$490	\$1,206
OTHER REVENUE SOURCES TOTAL	\$7,015,196	\$1,200,826	\$7,401,465	\$1,300,490	\$401,206
Total Revenue	\$8,073,054	\$1,233,880	\$7,460,045	\$1,320,085	\$449,441
Use of Funds					
Information Systems					
IS2502 - Surveillance Video Camera Upgrade and Replacement	\$80,000	\$80,000	\$80,000	\$80,000	—
ISXXVD - Voice/Data/Radio/Computer System Upgrades	\$72,500	\$75,300	\$75,450	\$56,850	\$62,050
IS2601 - IS Truck Replacement	\$45,000	—	—	—	—
INFORMATION SYSTEMS TOTAL	\$197,500	\$155,300	\$155,450	\$136,850	\$62,050
Engineering Department					
EN2102 - Bike Path Trailhead & Signage Plan	\$1,300,000	—	—	—	—
EN2302 - Ada Improvement Phase II	\$700,000	—	—	—	—
EN2305 - Fpl Ped & Bike Improvements	—	—	\$40,000	\$800,000	—
EN2501 - Village Hall Site Resurfacing	\$50,000	—	—	—	—
EN2601 - Pavement Condition Survey	\$60,000	—	—	—	—
ENGINEERING DEPARTMENT TOTAL	\$2,110,000	—	\$40,000	\$800,000	—
Public Works					

	CAPITAL IMPROVEMENT PLAN				
	FY2026	FY2027	FY2028	FY2029	FY2030
PWXXAC - A/C Replacement & Repairs	\$82,500	\$55,000	\$55,000	\$55,000	—
PW2605 - FOC Sanitary Line R&R	\$15,000	—	—	—	—
PW2604 - Fire/Security System Panels R&R	\$30,000	—	—	—	—
PW2703 - Streetlight Fixture Replacement - Lamstein	—	\$20,000	—	—	—
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
PWXXER - Equipment Replacement	\$70,000	\$50,000	—	—	—
PWXXFR - Fountain Replacement	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
PWXXRR - Road Resurfacing	—	\$50,000	\$6,550,000	—	—
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
PWXXTR - Public Works Truck Replacement	—	\$115,000	\$250,000	\$65,000	\$210,000
PW2602 - Sporting Center A/C Assessment	\$45,000	—	—	—	—
PW2603 - RPB Blvd Irrigation Modifications	\$340,000	—	—	—	—
PUBLIC WORKS TOTAL	\$697,500	\$405,000	\$6,970,000	\$235,000	\$325,000
Parks and Recreation Dept					
PR2610 - Cultural Center Kitchen Improvements	\$15,000	—	—	—	—
PR2505 - All Access Playground	\$100,000	—	—	—	—
PR2603 - Playscape Replacement @ Moonlight Way	\$350,000	—	—	—	—
PR2604 - Artificial Turf Fields @ Katz	\$3,500,000	—	—	—	—
PR2605 - Commons Park Putting Green Resurface	\$250,000	—	—	—	—
PR2606 - Thor Guard Replacement	\$60,000	—	—	—	—
PR2607 - Trail/Walkway Resurfacing - Various Parks	\$300,000	—	—	—	—
PR2701 - Pippin Park Improvements @ Counterpoint	—	\$550,000	—	—	—
PR2804 - Commons Park Driving Range Netting	—	—	\$125,000	—	—
PRXXER - Parks Equipment Replacement	\$70,000	—	—	—	—

	CAPITAL IMPROVEMENT PLAN				
	FY2026	FY2027	FY2028	FY2029	FY2030
PR2609 - Katz Field Electric R&R	\$80,000	—	—	—	—
Recreation Truck Replacement	\$60,000	\$65,000	\$150,000	\$100,000	\$50,000
PR2608 - Veteran's Park Electric R&R	\$250,000	—	—	—	—
PARKS AND RECREATION DEPT TOTAL	\$5,035,000	\$615,000	\$275,000	\$100,000	\$50,000
USE OF FUNDS TOTAL	\$8,040,000	\$1,175,300	\$7,440,450	\$1,271,850	\$437,050
Reserve for Future CIP	\$33,054	\$58,580	\$19,595	\$48,235	\$12,391

Excludes balances carried forward from previous years.

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Commons Rehab Compl Order EN1801

FUND

303

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Other

DIVISION

Engineering

PROJECT MANAGER

Village Engineer

PROJECT LOCATION

Royal Palm Beach Commons
Park

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Other	\$31,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$31,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 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 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Fixtures / Furnishings	\$50,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$50,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Bike Path Trailhead & Signage Plan EN2102

FUND

303

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Roads

DIVISION

Engineering

PROJECT MANAGER

Village Engineer

PROJECT LOCATION

Village wide

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$0	\$1,300,000	\$0	\$0	\$0	\$0
Engineering / Architecture	\$39,660	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$39,660	\$1,300,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds/Fund Balance/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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

ADA Improvements Phase II EN2302

FUND

303

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Roads

DIVISION

Engineering

PROJECT MANAGER

Village Engineer

PROJECT LOCATION

Public roadways within the Village

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$50,000	\$700,000	\$0	\$0	\$0	\$0
AMOUNT	\$50,000	\$700,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds/Fund Balance / 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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

New Village Hall Office Furniture EN2304

FUND

303

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Furniture

DIVISION

Engineering

PROJECT MANAGER

Village Engineer

PROJECT LOCATION1050 Royal Palm Beach Blvd.
(new building)

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Fixtures / Furnishings	\$20,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$20,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 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 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Engineering / Architecture	\$0	\$0	\$0	\$40,000	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$800,000	\$0
AMOUNT	\$0	\$0	\$0	\$40,000	\$800,000	\$0

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. Reconfigure Sparrow Dr. cul-de-sac to include ADA crossing and connect Sparrow Dr. to the FPL Pathway. Reconfigure parking lot to protect FPL Pathway mid-block crossing from improper use of the sidewalk as an exit from the lot.

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

FY2026-2030 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 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$200,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$200,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Village Hall Site Resurfacing EN2501

FUND

303

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Roads

DIVISION

Engineering

PROJECT MANAGER

Village Engineer

PROJECT LOCATION

Village Hall

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$520,000	\$50,000	\$0	\$0	\$0	\$0
AMOUNT	\$520,000	\$50,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds and 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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

ArcGIS to Laserfiche Integration EN2502

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Carry-over	Other

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

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Software	\$20,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$20,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

EN2601 - Pavement Condition Survey EN2601

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Roads

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Engineering	Village Engineer	Village Wide

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Other	\$0	\$60,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$60,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The Pavement Condition Survey is performed using a semi-automated process wherein the roads are surveyed using truck mounted cameras and sensors. The survey identifies defects like cracks, potholes, and roughness, culminating in a Pavement Condition Index (PCI) score ranging from 0 to 100 for each roadway segment. All Village roads and parking lots maintained by the Village are included in the survey.

PROJECT JUSTIFICATION

The Village leverages PCI ratings to prioritize maintenance and rehabilitation efforts, inform budget allocation for roadway infrastructure, and support future budget and construction decisions. In the event of a natural disaster that causes roadway damage the data will be used to demonstrate the pre-disaster condition of the roadways which will improve the Village's chances of receiving FEMA reimbursement.

PROJECT ALTERNATIVES

N/A

LIST OF EQUIPMENT

N/A

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

N/A

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Human Resources Information System (HRIS) Software Implementation IS2401

FUND

303

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Other

DIVISION

Information Systems

PROJECT MANAGER

Information Systems Director

PROJECT LOCATION

Village Technical Systems

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Software	\$19,412	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$19,412	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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.

PROJECT ALTERNATIVES

None

LIST OF EQUIPMENT

- Professional Services includes Standard Core Implementation, Standard HR Implementation, Standard Talent Engagement Implementation.

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

First Year Hosting & Support \$10,800

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Enterprise Resource Planning (ERP) Implementation IS2501

FUND

303

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Equipment/Vehicles

DIVISION

Information Systems

PROJECT MANAGER

Information Systems Director

PROJECT LOCATION

Village Computer Systems

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Consultant	\$150,000	\$0	\$0	\$0	\$0	\$0
ERP Implementation	\$550,000	\$0	\$0	\$0	\$0	\$0
Annual Software Service	\$200,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$900,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

PROJECT DESCRIPTION

Engaging a qualified Enterprise Resource Planning (ERP) consultant to conduct a needs assessment and guide the selection, procurement and implementation of a new ERP solution.

PROJECT JUSTIFICATION

Our current Enterprise Resource Planning (ERP) solution CentralSquare/Navline is an antiquated ERP solution that is need of replacement.

PROJECT ALTERNATIVES

Continue to use an antiquated ERP solution.

LIST OF EQUIPMENT

N/A

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Surveillance Video Camera & Electronic Door Upgrades and Replacement IS2502

FUND

303

PROJECT TYPE

Carry-over

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 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Fixtures / Furnishings	\$65,840	\$80,000	\$80,000	\$80,000	\$80,000	\$0
AMOUNT	\$65,840	\$80,000	\$80,000	\$80,000	\$80,000	\$0

FUNDING SOURCE

Carryover Funds and 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

Projected Replacements:

1 Vigilant LPR camera (Public Road)

6 Avigilon compatible cameras (DMF)

2 Avigilon compatible 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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

IS Truck Replacement IS2601

FUND

303

PROJECT TYPE

New

PROGRAM CATEGORY

Equipment/Vehicles

DIVISION

Information Systems

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Village Hall

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Vehicles	\$0	\$45,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$45,000	\$0	\$0	\$0	\$0

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 identified.

LIST OF EQUIPMENT

1 - Ford Explorer

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Voice/Data/Radio/Computer Systems Upgrades ISXXVD

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

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

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Equipment	\$46,085	\$72,500	\$75,300	\$75,450	\$56,850	\$62,050
AMOUNT	\$46,085	\$72,500	\$75,300	\$75,450	\$56,850	\$62,050

FUNDING SOURCE

Carryover Funds and 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

Administration - Printer (1), Scanner (1); Finance - Printer (1), Scanner (1); Community Dev - iPads (1), Printer (2), Scanner (1); Engineering - iPad (2); Public Works - Desktop (1), iPad (10); Parks & Recreation - Desktop (1), iPad (3), Laptop (1). Radio/Satellite Equipment - Digital Handhelds (10), Battery (10), Mobile Vehicle Radios (5), Base Stations (1); Data Center Equipment - G Switches (2), G Fiber Transceivers (4).

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None.

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Cultural Center Entry Enhancement PR2401

FUND

303

PROJECT TYPE

Revised

PROGRAM CATEGORY

Buildings

DIVISION

Parks & Recreation - Recreation

PROJECT MANAGER

Village Engineer

PROJECT LOCATION

Cultural Center

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$100,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$100,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Katz Field Building Re-Roof PR2405

FUND

303

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Buildings

DIVISION

Parks & Recreation - Parks

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Katz Field

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$60,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$60,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Lighting upgrade @ Bob Marcello Park PR2501

FUND

303

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Parks

DIVISION

Parks & Recreation - Parks

PROJECT MANAGER

Parks & Recreation Director

PROJECT LOCATION

Bob Marcello Baseball Complex

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Fixtures / Furnishings	\$100,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$100,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

All Access Playground PR2505

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Carry-over	Parks

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

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction / Equipment	\$650,000	\$100,000	\$0	\$0	\$0	\$0
AMOUNT	\$650,000	\$100,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds and Fund Balance

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Earth Day Park Pathway Lighting PR2507

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Carry-over	Parks

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Parks & Recreation - Parks	Village Engineer	Earth Day Park

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$220,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$220,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Street & Site Light Fixture Replacement PR2508

FUND

303

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Parks

DIVISION

Parks & Recreation - Parks

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Various Parks in Village

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$15,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$15,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Playscape Replacement @ Moonlight Way PR2603

FUND

303

PROJECT TYPE

New

PROGRAM CATEGORY

Parks

DIVISION

Parks & Recreation - Parks

PROJECT MANAGER

Parks & Recreation Director

PROJECT LOCATION

Moonlight Way

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Equipment	\$0	\$350,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$350,000	\$0	\$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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Artificial Turf Fields @ Katz PR2604

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Parks

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

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$0	\$3,500,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$3,500,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance and FRDAP Grant of \$1.5 million pending approval

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.

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Commons Park Putting Green Resurface PR2605

FUND

303

PROJECT TYPE

New

PROGRAM CATEGORY

Parks

DIVISION

Parks & Recreation - Parks

PROJECT MANAGER

Parks & Recreation Director

PROJECT LOCATION

Commons Park Driving Range

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$0	\$250,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$250,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Replace the 12+ year old putting green surface at Commons Park golf learning center with synthetic turf surface.

PROJECT JUSTIFICATION

The original tifeagle grass putting green is a heavily used area that requires mowing 5 days a week, every week.

PROJECT ALTERNATIVES

Replacement of tifeagle sod which is estimated at \$100,000 including installation.

LIST OF EQUIPMENT

N/A

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

Reduction in costs for mowing, fertilizer and weed control applications.

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Thor Guard Replacement PR2606

FUND

303

PROJECT TYPE

New

PROGRAM CATEGORY

Parks

DIVISION

Parks & Recreation - Parks

PROJECT MANAGER

Parks & Recreation Director

PROJECT LOCATION

Ferrin Park, B. Marcello Park,
Commons Park, Katz Soccer
Complex, T. Robiner Park

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Equipment	\$0	\$60,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$60,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Replaced the 20+ year old Thor Guard system that warns park patrons of the likelihood of a lightning strike in the area.

PROJECT JUSTIFICATION

The current system has parts that are no longer available to be replaced.

PROJECT ALTERNATIVES

Abandon the warning system.

LIST OF EQUIPMENT

Contracted Services for electrical equipment type of installations

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

\$10,000 for replacement parts

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Trail/Walkway Resurfacing - Various Park sites PR2607

FUND

303

PROJECT TYPE

New

PROGRAM CATEGORY

Parks

DIVISION

Parks & Recreation - Parks

PROJECT MANAGER

Parks & Recreation Director

PROJECT LOCATION

Various Parks including Veterans Park, Ferrin Park, Robiner Park & Challenger Park

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$0	\$300,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$300,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Install root barriers and replace aging, cracked asphalt pathways at various park sites including Ferrin Park, Robiner Park and Challenger Park. Replace cracked concrete pathways at various park sites, including Ferrin, Challenger, Robiner and Veterans Park. Consider using concrete for all replacements.

PROJECT JUSTIFICATION

Provide a safe, ADA compliant access through the parks, via the existing trails and walkways.

PROJECT ALTERNATIVES

Continue to "band-aid" approach to patching asphalt and shaving concrete cracks, that present ADA issues and trip hazards.

LIST OF EQUIPMENT

Contractual Services for concrete and asphalt removals and installations.

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

\$10,000

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Veteran's Park Electric R&R PR2608

FUND

303

PROJECT TYPE

New

PROGRAM CATEGORY

Parks

DIVISION

Parks & Recreation - Parks

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Veteran's Park

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$0	\$200,000	\$0	\$0	\$0	\$0
Engineering / Architecture	\$0	\$50,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$250,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The project is for the repair and replacement of electric in Veteran's Park. Several of the electric panels need to be replaced. Additionally, tree roots have impacted/damaged the electric conduits inside the park. The project will include locating the conduit issues and preparing drawings for repairing the damage or relocating the electric. This project will also include addressing the issues with the ground electric lighting in the splash pad area.

PROJECT JUSTIFICATION

The project is required to restore power to the site lighting affected by damaged conduits; address the issues with the ground lighting in the splash pad area; and, to replace electric panels that have reached their useful life.

PROJECT ALTERNATIVES

None identified.

LIST OF EQUIPMENT

N/A

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Katz Field Electric R&R PR2609

FUND

303

PROJECT TYPE

New

PROGRAM CATEGORY

Parks

DIVISION

Parks & Recreation - Parks

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Katz Field

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Engineering / Architecture	\$0	\$20,000	\$0	\$0	\$0	\$0
Construction	\$0	\$60,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$80,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The project is for the replacement of the electric gutters and conduits at the electrical panels at Katz Field.

PROJECT JUSTIFICATION

The gutters and conduits are severely corroded and need to be replaced.

PROJECT ALTERNATIVES

None identified.

LIST OF EQUIPMENT

N/A

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Cultural Center Kitchen Improvements PR2610

FUND

303

PROJECT TYPE

New

PROGRAM CATEGORY

Buildings

DIVISION

Parks & Recreation - Recreation

PROJECT MANAGER

Parks & Recreation Director

PROJECT LOCATION

Cultural Center

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$0	\$15,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$15,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Replacement of damaged and aged kitchen cabinets in the primary kitchen room at the Cultural Center.

PROJECT JUSTIFICATION

Current cabinets are damaged and unable to properly operate from years of repeated use and misuse by customers.

PROJECT ALTERNATIVES

Continue to use "band aid" approach to repair cabinets at an annual cost of approximately \$1,500-2,000.

LIST OF EQUIPMENT

Cabinets will be lined cabinet grade plywood with plywood drawers & concealed hinges.

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

Reduction of approximately \$1,500-2,000 in repair costs that is being spent to make the cabinets functional.

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Pippin Park Improvements @ Counterpoint PR2701

FUND

303

PROJECT TYPE

New

PROGRAM CATEGORY

Parks

DIVISION

Parks & Recreation - Parks

PROJECT MANAGER

Parks & Recreation Director

PROJECT LOCATION

Pippin Park @ Counterpoint
Estates

Itemization Description	Carry-Over	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount							
Equipment		\$0	\$0	\$350,000	\$0	\$0	\$0
Construction		\$0	\$0	\$200,000	\$0	\$0	\$0
AMOUNT		\$0	\$0	\$550,000	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The purchase and installation of playscape equipment and safety surface, to replace existing shade structure, and the construction of (2) Pickleball courts with a 6' chain link perimeter fencing.

PROJECT JUSTIFICATION

There is a growing popularity of the pickleball program and having courts located in various parts of the community provides convenience to participants in the Counterpoint neighborhood. In addition, the playscape will be in need of replacement by fiscal year 2027.

PROJECT ALTERNATIVES

Those wishing to participate in pickleball from Counterpoint will need to travel to the recreation center to take part in the program. The alternative for the playscape is to keep the existing and repair as needed.

LIST OF EQUIPMENT

Playground Equipment; (2) nets; (2) benches/shade covers; (1) drinking fountain

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Commons Park-Driving Range Netting PR2804

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 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$0	\$0	\$0	\$125,000	\$0	\$0
AMOUNT	\$0	\$0	\$0	\$125,000	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

Install netting between the diving range and the adjacent trail, near the parking lot.

PROJECT JUSTIFICATION

Park patron safety, while using the trail/walkways near the driving range

PROJECT ALTERNATIVES

Continue operations without any netting. Post warning signs along the trail.

LIST OF EQUIPMENT

Contracted installation

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

n/a

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Parks Equipment Replacement PRXXER

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Equipment/Vehicles

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Parks & Recreation - Parks	Parks & Recreation Director	Parks Operation Center

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Equipment	\$0	\$70,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$70,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The project is for the replacement of the large tractor.

PROJECT JUSTIFICATION

Current equipment has reached its useful life.

PROJECT ALTERNATIVES

None identified.

LIST OF EQUIPMENT

John Deere 5100E Cab Tractor or equivalent

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2026-2030 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 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Vehicles	\$0	\$60,000	\$65,000	\$150,000	\$100,000	\$50,000
AMOUNT	\$0	\$60,000	\$65,000	\$150,000	\$100,000	\$50,000

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Bus Shelter Enhancement PW2202

FUND

303

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Roads

DIVISION

Public Works

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Roads throughout the Village.

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$83,700	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$83,700	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Boat Ramp & Dock Replacement PW2501

FUND

303

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Other

DIVISION

Public Works

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Boat Ramp in FPL Easement

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$143,361	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$143,361	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Street Light Disconnect Replacement PW2502

FUND

303

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Roads

DIVISION

Public Works

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Various Roads throughout the Village.

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Equipment	\$15,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$15,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Sporting Center A/C Assessment PW2602

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Buildings

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Sporting Center

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Engineering / Architecture	\$0	\$45,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$45,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The project is for having a mechanical engineering firm evaluate the feasibility of replacing the stacked A/C system at the Sporting Center. The replacement, if feasible, would be included in a future year CIP.

PROJECT JUSTIFICATION

Since July 2015 to August 2024, Public Works has expended over \$70,000 in repairs on the A/C system at the Sporting Center, with the majority of the funds expended for the R&M of the stacked A/C system.

PROJECT ALTERNATIVES

None identified.

LIST OF EQUIPMENT

N/A

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

RPB Blvd Irrigation Modifications PW2603

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	New	Roads

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	Royal Palm Beach Blvd

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Engineering / Architecture	\$0	\$40,000	\$0	\$0	\$0	\$0
Construction	\$0	\$300,000	\$0	\$0	\$0	\$0
AMOUNT	\$0	\$340,000	\$0	\$0	\$0	\$0

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

As part of its strategic planning process, the Village has proposed an initiative to transfer maintenance responsibilities for the sodded area between the sidewalk and curb along Royal Palm Beach Boulevard to residents and homeowners' associations (HOAs). The trees within these areas will continue to be maintained under the Village's Streetscape Program. Additionally, mailboxes in these zones would become the property and maintenance responsibility of the respective residents.

To support this transition, the irrigation system will need to be modified—separated from the Village's system and connected to individual residential systems. This project includes the necessary engineering design and construction to implement these irrigation modifications.

PROJECT JUSTIFICATION

The project is required to implement the strategic planning initiative.

PROJECT ALTERNATIVES

None identified.

LIST OF EQUIPMENT

N/A

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Fire/Security System Panels R&R PW2604

FUND

303

PROJECT TYPE

New

PROGRAM CATEGORY

Buildings

DIVISION

Public Works

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Various Buildings Throughout the Village.

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

FUNDING SOURCE

Fund Balance

PROJECT DESCRIPTION

The Public Works Department (DPW), as part of the strategic planning process, completed a review of all the fire/security alarm panels. DPW found that all fire alarm panels were in good condition, however, five (5) of the security panels were in poor condition and need to be replaced. The buildings where the security panels need to be replaced are: Cultural Center, Recreation Center, Katz Field Concession, Veteran's Park Amphitheater, Bob Marcello Park Concession.

PROJECT JUSTIFICATION

The security panels identified above are in poor condition and need to be replaced.

PROJECT ALTERNATIVES

None identified.

LIST OF EQUIPMENT

N/A

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

FOC Sanitary Line R&R PW2605

FUND

303

PROJECT TYPE

New

PROGRAM CATEGORY

Buildings

DIVISION

Public Works

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

FOC

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
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 is to replace a section of the sanitary line that serves the Field Operations Center.

PROJECT JUSTIFICATION

The sanitary line that serves the Field Operations Center has several low spots that cause sewage to build up. The line has to be jetted with more frequency to clear the line.

PROJECT ALTERNATIVES

None identified

LIST OF EQUIPMENT

N/A

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

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 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Equipment/Furnishings	\$0	\$0	\$20,000	\$0	\$0	\$0
AMOUNT	\$0	\$0	\$20,000	\$0	\$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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

A/C Replacement & Repairs PWXXAC

FUND

303

PROJECT TYPE

New

PROGRAM CATEGORY

Equipment/Vehicles

DIVISION

Public Works

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Various buildings throughout the Village.

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Equipment	\$225,000	\$82,500	\$55,000	\$55,000	\$55,000	\$0
AMOUNT	\$225,000	\$82,500	\$55,000	\$55,000	\$55,000	\$0

FUNDING SOURCE

Carryover Funds and 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 FY26-FY30 is six (6) units at PBSO; three (3) units at DBFTC; one (1) unit at Cultural Center; one (1) unit at POC; eight (8) units at Sporting Center.

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Backflow Preventer R&R PWXXBF

FUND

303

PROJECT TYPE

Revised

PROGRAM CATEGORY

Other

DIVISION

Public Works

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Various buildings throughout the Village.

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
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

FY2026-2030 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 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Renewal & Replacement	\$11,877	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
AMOUNT	\$11,877	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000

FUNDING SOURCE

Carryover Funds and 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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Equipment Replacement PWXXER

FUND

303

PROJECT TYPE

New

PROGRAM CATEGORY

Equipment/Vehicles

DIVISION

Public Works

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

FOC

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Equipment	\$0	\$70,000	\$50,000	\$0	\$0	\$0
AMOUNT	\$0	\$70,000	\$50,000	\$0	\$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

FY26: Wood Chipper and FY27: Skid Steer Attachments

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Fountain Replacement PWXXFR

FUND

303

PROJECT TYPE

Revised

PROGRAM CATEGORY

Other

DIVISION

Public Works

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Various Locations throughout the Village

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Renewal & Replacement	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
AMOUNT	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000

FUNDING SOURCE

Carryover Funds and 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

FY2026-2030 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 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$1,682,115	\$0	\$50,000	\$6,550,000	\$0	\$0
AMOUNT	\$1,682,115	\$0	\$50,000	\$6,550,000	\$0	\$0

FUNDING SOURCE

Carryover Funds and 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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Street Restriping R&R PWXXSR

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 25	FY 26	FY 27	FY 28	FY 29	FY 30
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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Street Sign Replace & Repair PWXXSS

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 25	FY 26	FY 27	FY 28	FY 29	FY 30
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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Trucks PWXXTR

FUND	PROJECT TYPE	PROGRAM CATEGORY
303	Revised	Equipment/Vehicles

DIVISION	PROJECT MANAGER	PROJECT LOCATION
Public Works	Public Works Director	FOC

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Vehicles	\$191,422	\$0	\$115,000	\$250,000	\$65,000	\$210,000
AMOUNT	\$191,422	\$0	\$115,000	\$250,000	\$65,000	\$210,000

FUNDING SOURCE

Carryover Funds and 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

FY26 1 ea. Ford Explorer (I.S.); FY27, 1 ea. Ford Maverick pickup, 1 ea. F-350 dump truck; FY28, 1 ea. F-450 pickups; 1 ea. F-150 pickups., 2 ea. Ford Maverick pickup, 1 ea. F-250 pickup; FY29, 1 ea. F-250; FY30, 2 ea. F-250 pickups, 1 ea. F-350 dump truck.

FINANCIAL IMPACT ON OPERATING BUDGET FOR FIRST FY

None

STORMWATER CAPITAL IMPROVEMENT FUND

Stormwater Capital Projects Fund 408

CAPITAL IMPROVEMENT PLAN					
	FY2026	FY2027	FY2028	FY2029	FY2030
Carryover					
Other Non-Revenues / Carryover/Fund Balance	\$3,556,434	\$3,395,345	\$3,230,228	\$3,060,984	\$2,887,509
CARRYOVER TOTAL	\$3,556,434	\$3,395,345	\$3,230,228	\$3,060,984	\$2,887,509
Other Revenue Sources					
Interest Earnings / Interest/Operating Acct.	\$88,911	\$84,884	\$80,756	\$76,525	\$72,188
OTHER REVENUE SOURCES TOTAL	\$88,911	\$84,884	\$80,756	\$76,525	\$72,188
Total Revenue	\$3,645,345	\$3,480,229	\$3,310,984	\$3,137,509	\$2,959,697
Use of Funds					
Stormwater Mgmt	\$250,000	\$250,000	\$250,000	\$250,000	\$200,000
USE OF FUNDS TOTAL	\$250,000	\$250,000	\$250,000	\$250,000	\$200,000
Reserve for Future CIP	\$3,395,345	\$3,230,229	\$3,060,984	\$2,887,509	\$2,759,697

Excludes balances carried forward from previous years.

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Storm Drain Outfall Replacement PW23SD

FUND

408

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Stormwater

DIVISION

Public Works

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Various locations in drainage system (canals) throughout the Village.

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$436,880	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$436,880	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Drainage Systems Improvements PW1903

FUND

408

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Stormwater

DIVISION

Public Works

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Various Roads throughout the Village

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Engineering/Architecture	\$50,200	\$0	\$0	\$0	\$0	\$0
Construction	\$780,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$830,200	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

La Mancha Subdivision Drainage PW2204

FUND

408

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Stormwater

DIVISION

Public Works

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Various Roads in La Mancha Subdivision.

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$3,000,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$3,000,000	\$0	\$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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Stormwater Pipe Repair & Replacement SW2502

FUND

408

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Stormwater

DIVISION

Utilities - Stormwater

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Various roads throughout the Village.

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
AMOUNT	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000

FUNDING SOURCE

Carryover Funds and 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. 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.

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Canal System Dredging SW2503

FUND

408

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Stormwater

DIVISION

Utilities - Stormwater

PROJECT MANAGER

Village Engineer

PROJECT LOCATION

Village Wide

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$750,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$750,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds/ FDEP Grant \$500,000

PROJECT DESCRIPTION

Most of the canal systems throughout The Village were 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.

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

La Mancha Avenue Drainage SW2504

FUND

408

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Stormwater

DIVISION

Utilities - Stormwater

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

La Mancha Avenue from Las Palmas St to Madrid, North of the roundabout

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Construction	\$750,000	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$750,000	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE

Carryover Funds/FDOT Grant Funding \$426,343

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

FY2026-2030 CAPITAL IMPROVEMENT PROJECTS

Canal Bank Maintenance SWXXCM

FUND

408

PROJECT TYPE

Carry-over

PROGRAM CATEGORY

Stormwater

DIVISION

Utilities - Stormwater

PROJECT MANAGER

Public Works Director

PROJECT LOCATION

Various canal locations
throughout the village

Itemization Description	Carry-Over FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Amount						
Other	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0
AMOUNT	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0

FUNDING SOURCE

Carryover Funds and 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 2025/2026

DATE		TASK	PARTICIPANTS
March 24, 2025	Monday	Budget Kickoff - Distribute Budget Instructions and materials needs for the preparation of the FY2025/2026 Budget	Village Manager Finance Director Dept. Directors/Staff
March 24 to April 18, 2025		Develop salary and revenue projections	Village Manager Finance Director
April 21, 2025	Monday	C.I.P. NEW PROJECTS AND CARRYOVER PROJECTS DUE	All Departments
April 25, 2025	Friday	OPERATING BUDGET REQUESTS DUE	All Departments
April 28 to May 9, 2025		Revenue and expense data is compiled Preliminary proposed budget is prepared	Finance Director
May 12, 2025	Monday	Meet with Department Directors, review budget	Village Manager Finance Director Dept. Directors
May 15, 2025	Thursday	CIP Review and Update	Village Manager Finance Director Budget Analyst Dept. Directors
June 2 to June 26, 2025		Final changes are made to the proposed budget Document is prepared	Finance Department
June 27, 2025	Friday	The Proposed Budget is submitted to the Village Council	Finance Director
July 10, 2025	Thursday	Budget Workshop - Presentation and overview of Proposed Budget	Village Manager Finance Director Dept. Directors
July 17, 2025	Thursday	TENTATIVE ADOPTION AND NOTIFICATION TO PROPERTY APPRAISER OF PROPOSED MILLAGE RATE, ROLLBACK RATE AND DATE, TIME AND PLACE OF PUBLIC HEARINGS	Finance Director
July 18 to August 8, 2025		Final changes are made to the FY2025/2026 Budget as recommended by the Village Council	Finance Department
September 11, 2025	Thursday	FIRST PUBLIC HEARING ON PROPOSED BUDGET	Village Council
September 18, 2025	Thursday	SECOND AND FINAL PUBLIC HEARING ON PROPOSED BUDGET	Village Council
September 26, 2025	Friday	FINAL BUDGET DOCUMENTS DISTRIBUTED TO ALL INTERESTED PARTIES	Finance Department

Public Hearings

Palm Beach County - September 9, 2025 & September 16, 2025

School Board - July 30, 2025 & September 10, 2025

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 Trails Improvement District
LAP	Local Agency Program
If	Linear Foot
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
PID	Planned Industrial Development
PR	Payroll
P/T	Part time
PW	Public Works
RPB	Royal Palm Beach
R&R	Renewal & Replacement
RV	Recreational Vehicle
SFWMD	South Florida Water Management District
SR	State Road
SQ. FT.	Square Foot
TBD	To Be Determined
TRIM	Truth in Millage

COMMUNITY PROFILE

Incorporated in 1959, the Village of Royal Palm Beach is situated in the central-western region of Palm Beach County—recognized as one of the fastest-growing areas both within the County and across Florida. The Village spans approximately 12 square miles and is home to more than 40,000 residents. As a municipal government, the Village is authorized to levy property taxes on both real and personal property within its boundaries. It also has the authority, under state law, to expand its corporate limits through annexation, a process undertaken as deemed appropriate by the Village Council.

Since its incorporation, Royal Palm Beach has operated under a Council-Manager form of government. Legislative and policy authority is held by a five-member Village Council, which includes the Mayor and four Council members. The Council is responsible for adopting ordinances, approving the budget, appointing advisory committees, and hiring the Village Manager and Attorney. The Village Manager oversees day-to-day operations, implements Council policies, and appoints department heads. All Council members, including the Mayor, are elected at large on a non-partisan basis. Council members serve staggered two-year terms, while the Mayor is elected every two years.

The Village delivers a wide range of municipal services, including parks and recreation, public works, cultural programming, and stormwater management. Law enforcement services are provided under contract with the Palm Beach County Sheriff's Office. Water and wastewater services are managed by Palm Beach County Water Utilities, following the Village's sale of its utility system in April 2006.

Consider:

- Median household income for Royal Palm Beach is \$92,382. For Palm Beach County the figure is \$81,115.
- Principal employment in the Village is the Service Industry with a labor force of approximately 59,293 employees.
- 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, two middle school, one charter school (elementary to middle) and one high school.
- Twenty five community parks on 439 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

Wellington is a masterfully designed community encompassing more than 34,000 acres, with a wide variety of neighborhoods tailored to accommodate different lifestyles and budgets. Its housing options range from condominiums, townhomes, and villas to single-family homes, luxury estates, and master-planned communities. Renowned for its commitment to quality of life, Wellington features an extensive network of bike paths, jogging trails, neighborhood parks, and recreational areas. At the heart of the community lies a scenic centerpiece lake, complemented by several prestigious golf courses and country clubs. Since its incorporation in 1995, Wellington has grown to become the 6th largest municipality in Palm Beach County, with a population exceeding 61,794 residents. The Village operates under a Council-Manager government structure, with policymaking handled by a Mayor and Village Council, and daily administration managed by a Village Manager.

Consider:

- Median household income for Wellington is \$110,294.
- Country club living: golf, tennis, swimming, physical fitness, 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.
- Palm Beach Polo Country Club featuring a full winter polo season and world-class equestrian competitions and events.
- The Mall at Wellington Green is a 1.3 million SQ. FT., 2-level mall featuring 190 specialty shops and restaurants plus four two-level department stores and two furniture store galleries.

Town of Loxahatchee Groves

As Palm Beach County's 38th municipality incorporated in November 2006, this rural-residential community is proudly known as the "Last Frontier." With a population of over 3,500 and a median household income of \$36,001 the Town offers a peaceful, country-style lifestyle that appeals to those seeking space, nature, and tranquility. Spanning home sites from a quarter acre to more than ten acres, the area is ideal for equestrian and agricultural pursuits, including horse and cattle grazing, nursery farming, and outdoor recreation. Residents enjoy a variety of single-family home styles and price points, all within a serene, uncongested setting. The unstructured, open lifestyle is perfect for those who value privacy, nature, and a true "Home in the Country" feel. The Town is governed by a five-member Council. Together, they are dedicated to preserving the community's rural character while guiding responsible growth and ensuring quality municipal services.

The Acreage

The Acreage is a unique unincorporated community in Palm Beach County, known for its spacious one-plus-acre home sites that blend rural charm with proximity to city convenience. The community is served by the Indian Trail Improvement District (ITID), a special district established by the Florida Legislature in 1957. ITID was created to manage infrastructure and community needs for approximately 17,000 developable lots spread across more than 110 square miles. ITID supports a growing population of over 42,500 residents, providing essential services such as drainage, road maintenance, and the development and upkeep of neighborhood parks. Governance of the district is carried out by a five-member elected Board of Supervisors, with daily operations managed by a District Administrator appointed by the Board. The Acreage is also family-friendly, featuring four elementary schools, two middle schools, and one high school. Residents enjoy access to nine neighborhood parks, offering recreation and gathering spaces throughout the community.

DEMOGRAPHIC STATISTICS



Date of Incorporation

June 18, 1959

Form of Village Government

Council - Manager

Area

Square miles **11.20**

Miles of streets **148.66**



Population Per U.S. Census

Year	Population
2015	36,906
2016	37,138
2017	37,485
2018	37,934
2019	38,691
2020	38,932
2021	39,144
2022	39,345
2023	40,299
2024	40,430

Election Year: 2025

Registered voters	25,339
Ballots casted	2,584
Voting Percentage	10.20%





Village School Information

Number of Public Schools	5
Number of Charter/Private Schools	2
Number of Teachers	353
Number of Students	5,908

Public Safety

Police Department

(Contracted with Palm Beach County Sheriff's Office)
Station

Fire Department
Stations



Village Employees (Budgeted Positions)

Administration	14
Finance	6.5
Information Systems	4
Community Development	11
Engineering	8
Parks & Recreation	71
Public Works	21.75
Stormwater Utility	6.75
TOTAL	143



Building Permits

Total Residential Permits Issued	3,642
Total Value of Residential Permits Issued	\$ 89,826,587
Total Commercial Permits Issued	26
Total Value of Commercial Permits Issued	\$ 57,726,508

Recreation Services Participants

Athletic Programs	2,520
Arts & Crafts	705
Social/Special Events	66,225
Heath/Fitness	890
Spring/Summer Camps	630
Senior Programs	2,575

Roads and Streets

Street Resurfacing (lane miles)	0
Pot Holes Repaired	224

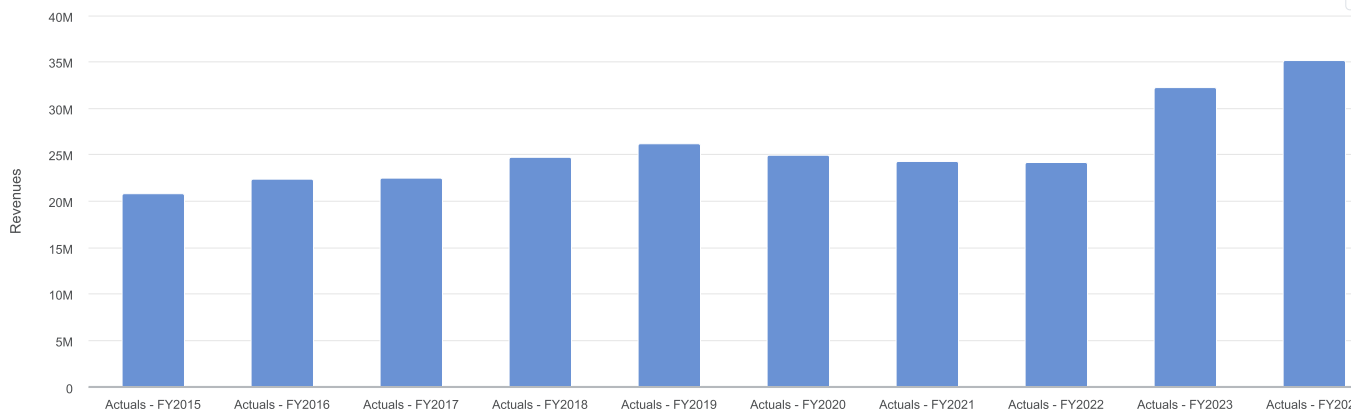
GENERAL FUND REVENUE BY SOURCE LAST TEN FISCAL YEARS

General Fund Revenue by Source

ACTUALS							
	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Revenues							
Ad Valorem Taxes	\$3,766,974	\$4,272,825	\$4,658,932	\$4,996,956	\$5,278,156	\$5,489,761	\$5,972,737
Other Taxes	\$5,889,820	\$5,926,514	\$6,016,472	\$6,085,951	\$6,044,580	\$6,004,465	\$5,976,567
Permit and Fees	\$3,797,903	\$3,823,242	\$3,615,652	\$4,063,328	\$4,210,942	\$4,233,077	\$4,769,328
Intergovernmental Revenue	\$4,066,091	\$4,308,899	\$4,483,180	\$4,604,221	\$5,132,865	\$4,536,864	\$5,446,276
Charges for Services	\$699,121	\$601,551	\$603,475	\$628,178	\$521,190	\$303,208	\$279,751
Fines and Forfeitures	\$482,066	\$536,824	\$485,614	\$513,019	\$522,065	\$531,148	\$322,744
Miscellaneous Revenue	\$2,101,741	\$2,930,006	\$2,628,995	\$3,801,481	\$4,453,313	\$3,881,898	\$1,563,573
REVENUES TOTAL	\$20,803,715	\$22,399,862	\$22,492,318	\$24,693,134	\$26,163,110	\$24,980,422	\$24,330,975

	ACTUALS		
	FY2022	FY2023	FY2024
Revenues			
Ad Valorem Taxes	\$6,261,280	\$7,101,851	\$7,873,835
Other Taxes	\$6,471,282	\$7,179,062	\$7,143,280
Permit and Fees	\$5,355,766	\$5,958,389	\$5,810,792
Intergovernmental Revenue	\$6,332,894	\$6,880,396	\$6,181,221
Charges for Services	\$453,048	\$490,092	\$510,995
Fines and Forfeitures	\$544,840	\$367,845	\$593,997
Miscellaneous Revenue	-\$1,233,039	\$4,300,437	\$7,058,044
REVENUES TOTAL	\$24,186,071	\$32,278,072	\$35,172,165

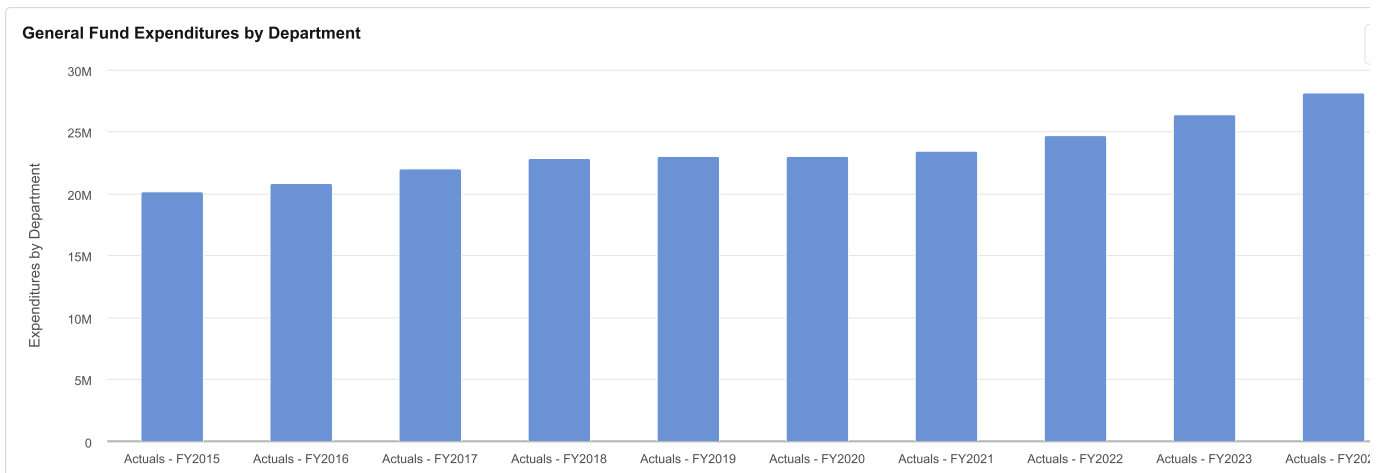
General Fund Revenue by Source



GENERAL FUND EXPENDITURES BY DEPARTMENT LAST TEN FISCAL YEARS

ACTUALS							
	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Expenditures by Department							
Village Council	\$231,268	\$245,571	\$249,834	\$254,596	\$285,461	\$268,537	\$288,989
Village Manager	\$1,369,682	\$1,448,677	\$1,537,961	\$1,581,244	\$1,617,787	\$1,637,762	\$1,565,037
Finance Department	\$1,224,141	\$1,342,348	\$1,440,575	\$1,501,567	\$1,473,910	\$821,144	\$879,862
Legal Counsel	\$351,185	\$326,394	\$346,404	\$376,333	\$371,376	\$423,159	\$354,721
Information Systems	—	—	—	—	—	—	\$1,044,298
Police Department	\$7,252,303	\$7,325,808	\$7,584,875	\$7,722,866	\$7,945,130	\$8,128,017	\$8,127,161
Community Development Department	\$1,109,795	\$1,224,372	\$1,212,395	\$1,236,910	\$1,231,242	\$1,296,988	\$1,224,892
Engineering Department	\$582,845	\$744,471	\$863,995	\$869,113	\$916,926	\$1,025,907	\$1,057,952
Public Works	\$2,073,779	\$2,155,943	\$2,455,020	\$2,786,786	\$2,522,241	\$2,801,329	\$2,784,831
Parks and Recreation Dept	\$4,129,649	\$4,250,022	\$4,388,963	\$4,634,420	\$4,659,472	\$4,556,740	\$3,954,016
Non-Departmental	\$1,790,501	\$1,792,125	\$1,882,541	\$1,831,119	\$1,947,868	\$2,073,565	\$2,153,672
EXPENDITURES BY DEPARTMENT TOTAL	\$20,115,148	\$20,855,729	\$21,962,563	\$22,794,953	\$22,971,413	\$23,033,148	\$23,435,431

ACTUALS			
	FY2022	FY2023	FY2024
Expenditures by Department			
Village Council	\$295,021	\$310,635	\$325,369
Village Manager	\$1,709,381	\$2,007,908	\$2,162,691
Finance Department	\$884,093	\$835,641	\$896,589
Legal Counsel	\$358,877	\$361,755	\$387,119
Information Systems	\$1,109,537	\$1,141,848	\$1,340,188
Police Department	\$8,262,721	\$8,600,336	\$8,887,254
Community Development Department	\$1,292,130	\$1,349,219	\$1,364,059
Engineering Department	\$1,096,784	\$1,164,562	\$1,243,174
Public Works	\$2,665,811	\$2,870,064	\$3,182,276
Parks and Recreation Dept	\$4,660,392	\$5,243,308	\$5,695,950
Non-Departmental	\$2,322,955	\$2,477,008	\$2,669,868
EXPENDITURES BY DEPARTMENT TOTAL	\$24,657,701	\$26,362,283	\$28,154,536



PALM BEACH COUNTY MUNICIPALITIES

2024 FINAL TAX RATES AND UTILITY TAXES

	Operating	Debt	Fire	Total	Utility Taxes		
<u>Municipality</u>	<u>Millage</u>	<u>Service</u>	<u>Rescue</u>	<u>Millage</u>	<u>Electric</u>	<u>Water</u>	<u>Gas</u>
Lake Worth Beach	5.4945	0.9200	3.4581	9.8726	0.00%	0.00%	10.00%
Lake Park	5.1000	0.0000	3.4581	8.5581	10.00%	10.00%	10.00%
Riviera Beach	8.3500	0.0000	0.0000	8.3500	10.00%	10.00%	10.00%
West Palm Beach	8.1308	0.0633	0.0000	8.1941	10.00%	10.00%	10.00%
Boynton Beach	7.8000	0.0000	0.0000	7.8000	10.00%	0.00%	10.00%
North Palm Beach	7.4000	0.0000	0.0000	7.4000	10.00%	10.00%	10.00%
Tequesta	6.4595	0.0000	0.0000	6.4595	9.00%	9.00%	9.00%
Greenacres	6.3000	0.0000	0.0000	6.3000	10.00%	10.00%	10.00%
Delray Beach	5.9063	0.0337	0.0000	5.9400	10.00%	0.00%	10.00%
Wellington	2.4700	0.0000	3.4581	5.9281	10.00%	0.00%	10.00%
Royal Palm Beach	1.9200	0.0000	3.4581	5.3781	10.00%	10.00%	10.00%
Juno Beach	1.8195	0.0000	3.4581	5.2776	10.00%	10.00%	10.00%
Palm Beach Gardens	5.0537	0.0000	0.0000	5.0537	0.00%	0.00%	0.00%
Jupiter	2.3894	0.0854	1.6488	4.1236	6.00%	0.00%	6.00%
Boca Raton	3.6548	0.0186	0.0000	3.6734	10.00%	0.00%	10.00%
Palm Beach	2.6110	0.0000	0.0000	2.6110	10.00%	10.00%	10.00%

PALM BEACH COUNTY MUNICIPALITIES

TAX YEAR 2024 FINAL ASSESSMENTS

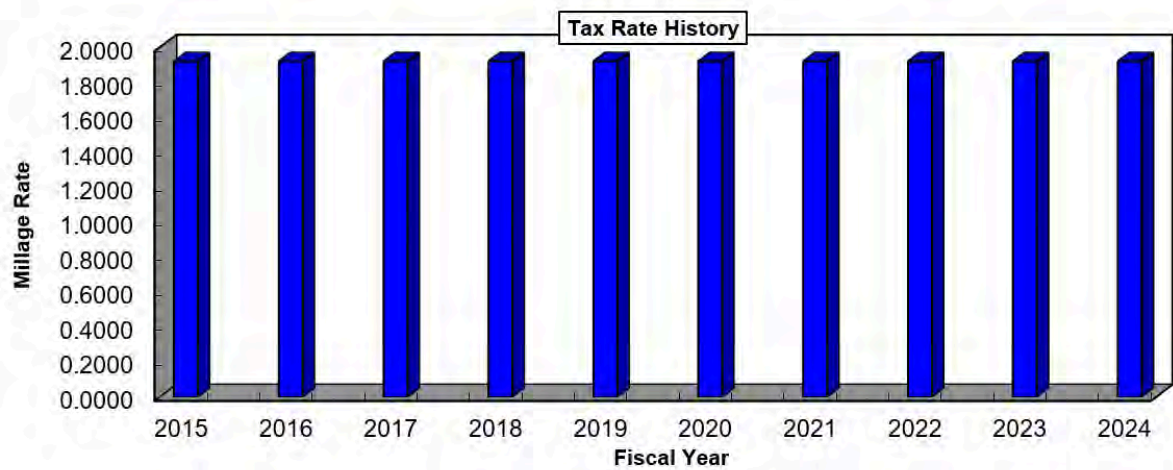
<u>Ad Valorem Per Capita Assessment</u>		<u>Millage Rate</u> (Operating and Debt Service)	
Manalapan Operating	5,408,765	Mangonia Park	9.9000
Palm Beach Operating	3,478,131	Riviera Beach	8.3500
Gulf Stream Operating	1,831,558	West Palm Beach (O.E.)	8.1941
Jupiter Inlet Colony Operating	1,551,415	Boynton Beach (O.E.)	7.8000
Golf Operating	1,287,504	North Palm Beach	7.4000
Ocean Ridge Operating	925,632	Palm Beach Shores (O.E.)	6.7790
Highland Beach Operating	897,870	Boca Raton (O.E.)	6.5666
Palm Beach Shores Operating	655,906	Village of Golf	6.5452
Juno Beach Operating	624,227	Belle Glade	6.5419
South Palm Beach Operating	437,455	Pahokee	6.5419
Boca Raton Operating	371,888	Tequesta	6.4595
Atlantis Operating	355,303	Lake Worth Beach (O.E.)	6.4145
Tequesta Operating	336,134	South Bay	6.3089
Palm Beach Gardens Operating	317,641	Greenacres (O.E.)	6.3000
Jupiter Operating	281,672	Lake Clark Shores	5.9950
North Palm Beach Operating	277,717	Delray Beach (O.E.)	5.9400
Delray Beach Operating	265,284	Atlantis	5.8600
Riviera Beach Operating	223,337	Jupiter Inlet Colony	5.5600
Hypoluxo Operating	209,320	Ocean Ridge (O.E.)	5.4000
Wellington Operating	200,673	Lake Park	5.1000
Westlake Operating	200,320	Palm Beach Gardens (O.E.)	5.0537
Briny Breezes Operating	191,416	Westlake	4.7000
West Palm Beach Operating	185,902	Haverhill	4.0500
Loxahatchee Groves Operating	180,996	Briny Breezes	3.7500
Glenridge Operating	164,889	Lantana	3.7500
Lantana Operating	158,584	Palm Springs (O.E.)	3.7121
Mangonia Park Operating	153,675	Gulf Stream	3.6724
Lake Park Operating	131,574	Highland Beach (O.E.)	3.5875
Boynton Beach Operating	119,559	South Palm Beach	3.4000
Lake Clarke Shores Operating	115,564	Hypoluxo	3.2000
Royal Palm Beach Operating	113,625	Loxahatchee Groves	3.0000
Cloud Lake Operating	100,701	Manalapan	3.0000
Lake Worth Beach Operating	78,029	Palm Beach (O.E.)	2.6110
Haverhill Operating	76,713	Jupiter (O.E.)	2.4748
Palm Springs Operating	75,829	Wellington	2.4700
Greenacres Operating	69,132	Royal Palm Beach (O.E.)	1.9200
South Bay Operating	36,512	Juno Beach	1.8195
Belle Glade Operating	35,326	Glenridge Operating	-
Pahokee Operating	23,951	Cloud Lake Operating	-

<u>Per Capita Tax</u>		<u>Taxes Levied</u>	
Manalapan Operating	16,226	West Palm Beach Operating	189,423,719
Palm Beach Operating	9,081	Boca Raton Operating	136,678,826
Jupiter Inlet Colony Operating	8,626	Delray Beach Operating	106,696,015
Golf Operating	8,427	Palm Beach Gardens Operating	100,279,060
Gulf Stream Operating	6,726	Palm Beach Operating	83,657,854
Ocean Ridge Operating	4,998	Boynton Beach Operating	76,836,179
Palm Beach Shores Operating	4,165	Riviera Beach Operating	73,457,059
Highland Beach Operating	3,056	Jupiter Operating	41,199,288
Tequesta Operating	2,171	Wellington Operating	30,628,984
Atlantis Operating	2,082	North Palm Beach Operating	26,923,896
North Palm Beach Operating	2,055	Greenacres Operating	19,790,073
Riviera Beach Operating	1,865	Lake Worth Beach Operating	18,637,709
Palm Beach Gardens Operating	1,605	Tequesta Operating	13,229,455
Delray Beach Operating	1,567	Highland Beach Operating	13,102,565
Mangonia Park Operating	1,521	Ocean Ridge Operating	9,047,126
West Palm Beach Operating	1,512	Royal Palm Beach Operating	8,820,216
South Palm Beach Operating	1,487	Lantana Operating	7,265,918
Boca Raton Operating	1,359	Palm Springs Operating	7,248,692
Juno Beach Operating	1,136	Manalapan Operating	6,750,139
Westlake Operating	942	Gulf Stream Operating	6,430,262
Boynton Beach Operating	933	Lake Park Operating	6,048,618
Briny Breezes Operating	718	Westlake Operating	6,043,504
Lake Clarke Shores Operating	693	Palm Beach Shores Operating	5,343,703
Jupiter Operating	673	Atlantis Operating	4,445,229
Lake Park Operating	671	Juno Beach Operating	4,396,607
Hypoluxo Operating	670	Belle Glade Operating	4,036,834
Lantana Operating	595	Mangonia Park Operating	3,820,202
Loxahatchee Groves Operating	543	Jupiter Inlet Colony Operating	3,553,858
Wellington Operating	496	Lake Clarke Shores Operating	2,455,988
Greenacres Operating	436	Golf Operating	2,418,541
Lake Worth Beach Operating	429	South Palm Beach Operating	2,178,965
Haverhill Operating	311	Loxahatchee Groves Operating	1,832,038
Palm Springs Operating	265	Hypoluxo Operating	1,789,773
Belle Glade Operating	231	Pahokee Operating	830,733
South Bay Operating	230	South Bay Operating	706,031
Royal Palm Beach Operating	218	Haverhill Operating	679,788
Pahokee Operating	157	Briny Breezes Operating	357,470
Glenridge Operating	-	Glenridge Operating	0
Cloud Lake Operating	-	Cloud Lake Operating	0

TAX RATE HISTORY

LAST TEN FISCAL YEARS

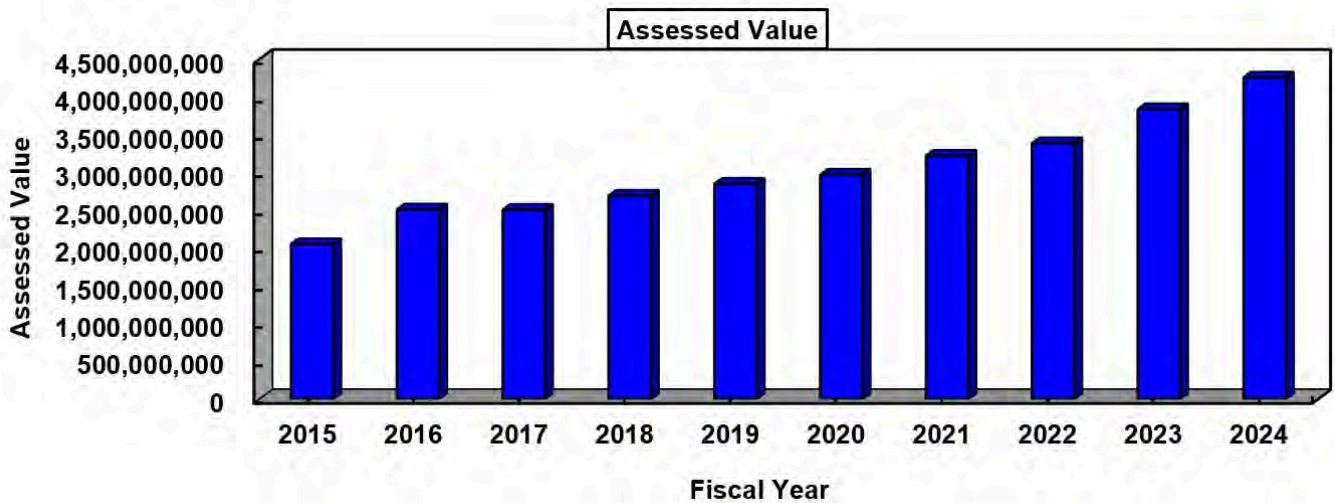
FISCAL	TAX ROLL	TAX	PERCENT
YEAR	YEAR	RATE	CHANGE
2014/15	2014	1.9200	0%
2015/16	2015	1.9200	0%
2016/17	2016	1.9200	0%
2017/18	2017	1.9200	0%
2018/19	2018	1.9200	0%
2019/20	2019	1.9200	0%
2020/21	2020	1.9200	0%
2021/22	2021	1.9200	0%
2022/23	2022	1.9200	0%
2023/24	2023	1.9200	0%



ASSESSED VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

Fiscal Year	Real Property	Personal Property	Total
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	2,394,094,879	111,925,429	2,506,020,308
2017/18	2,594,209,789	99,011,777	2,693,221,566
2018/19	2,743,178,245	107,061,082	2,850,239,327
2019/20	2,868,158,051	102,059,452	2,970,217,503
2020/21	3,116,161,973	105,540,273	3,221,702,246
2021/22	3,278,100,104	108,899,702	3,386,999,806
2022/23	3,707,955,769	129,188,325	3,837,144,094
2023/24	4,108,204,797	148,068,906	4,256,273,703



PRINCIPAL TAXPAYERS

FISCAL YEAR 2023/2024

Company Name	Type of Business	Assessed Taxable Value	Percentage of Total Assessed Taxable Value
PP Royal Palm Investors LLC	Residential	104,995,386	2.47%
Florida South Division LLC	Warehouse	88,260,734	2.07%
IVT Southern Royal Palm Beach 1031 LLC	Shopping Center	70,325,111	1.65%
PP Park Aire Property Owner LLC	Residential	67,686,161	1.59%
Florida Power & Light Co	Utility	64,740,795	1.52%
Verse at Royal Palm Beach LP	Residential	45,647,100	1.07%
JBL Village Shoppes LLC	Shopping Center	33,822,459	0.79%
Real Sub LLC	Shopping Center	30,819,567	0.72%
Coral Sky Retail LLC	Shopping Center	35,032,775	0.82%
Crossroads R2G Owner LLC	Shopping Center	30,410,936	0.71%
Total		\$ 571,741,024	13.43%

Source: Palm Beach County Tax Collector's Office

PRINCIPAL EMPLOYERS

FISCAL YEAR 2023/2024

Employer	Type of Business	Employees
Palm Beach County School District	Public Schools	22,218
Florida Atlantic University	Public College	6,335
Palm Beach County Government	County Government	5,873
Tenet Healthcare Corp.	Hospital	5,734
NextEra Energy (Hqtrs) for FPL	Utilities	5,598
Baptist Health South Florida fka Bethesda	Hospital	3,135
Veterans Health Administration	Hospital	2,948
HCA Healthcare	Hospital	2,612
Jupiter Medical Center	Hospital	2,540
The Breakers	Hotel	2,300
		<hr/> 59,293 <hr/>

(1) Source: Business Development Board of Palm Beach County. Data is for Palm Beach County, Florida.

Employment information for the Village is not available.

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