



# TOWN OF PALM BEACH

Town Manager's Office

TENTATIVE -  
SUBJECT TO  
REVISION

## SPECIAL TOWN COUNCIL MEETING

### AGENDA

#### TOWN COUNCIL CHAMBERS

THURSDAY, JULY 17, 2014

9:30 AM

- I. CALL TO ORDER AND ROLL CALL
  - Mayor Gail L. Coniglio
  - Robert N. Wildrick, President
  - William J. Diamond, President Pro Tem
  - Richard M. Kleid
  - Michael J. Pucillo
  - Penelope D. Townsend
- II. PLEDGE OF ALLEGIANCE
- III. APPROVAL OF AGENDA
- IV. COMMUNICATIONS FROM CITIZENS – 3 MINUTE LIMIT
- V. TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY15 BUDGET  
[Peter B. Elwell, Town Manager]
  - A. Summary
  - B. Strategic and Limited Increase in Staffing
  - C. Leadership Development and Employee Training
  - D. Police Officer Overtime Pay
- VI. REVIEW OF PROPOSED FY15 BUDGETS
  - A. General Fund Revenues
  - B. General Fund Expenditures-Program-by-Program Review

C. Debt Service Fund

D. Capital Improvement

1. Pay As You Go Capital Improvement Program
2. Accelerated Capital Improvement Program
3. Coastal Protection Program

E. Recreation Enterprise Fund

1. Review of Proposed Revenues and Expenditures
2. RESOLUTION NO. 100-2014 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Recreation Department Fees for Fiscal Year 2015 and Granting Authority to the Director of Recreation and Special Projects to Modify Daily Tennis and Golf Fees, When Necessary, to Maximize Revenue During Underused Times.  
[Jay Boodheshwar, Director of Recreation and Special Projects]

F. Internal Service Funds

1. Health Insurance
  - a. Health Insurance Update  
[Danielle Olson, Human Resource Director]
2. Risk Management
3. Equipment Replacement Fund

G. Trust and Agency Funds

1. Pension Funds
2. OPEB Trust

- VII. RESOLUTION NO. 101-2014 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Approving a Proposed Operating Millage Rate of 3.4500 for the Tentative Fiscal Year 2015 Budget; Approving the Computed Rolled Back Millage Rate of 3.0282 to be Provided to the Property Appraiser in Accordance with F.S. 200.065; Establishing the Date, Time and Place of the First and the Final Budget Hearings to Consider the Proposed Millage Rates and Tentative Fiscal Year 2015 Budget and Directing the Town Manager to Transmit this Information to the Property Appraiser of Palm Beach County in Accordance with the Requirements of F.S. 200.065.  
[Peter B. Elwell, Town Manager]

VIII. ANY OTHER MATTERS

IX. ADJOURNMENT

**PLEASE TAKE NOTE:**

The progress of this meeting may be monitored by visiting the Town's website ([www.townofpalmbeach.com](http://www.townofpalmbeach.com)) and clicking on "Meeting Audio" in the left column. If you have questions relative to this feature, please contact the Office of Information Systems (561) 227-6315.

Disabled persons who need an accommodation in order to participate in the Town Council Meeting are requested to contact the Town Manager's Office at 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) working days before this meeting.



# TOWN OF PALM BEACH

## MEMORANDUM

To: Mayor and Town Council  
From: Peter B. Elwell, Town Manager  
Date: July 3, 2014  
Subject: Proposed FY2015 Budget

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The proposed FY15 budget represents staff's continued efforts to operate Town government in the most cost effective manner. We started with the April 2014 Long Term Financial Plan (LTFP) forecast for FY15 as a baseline and then departments identified over a million dollars of additional savings (\$1,158,287), while maintaining all current levels of service and proposing strategic enhancements to address important needs. The proposed budget contains an increase in property taxes of \$4,776,600 to fund the annual estimated costs for the 10-year Coastal Protection Program that was unanimously approved by the Town Council on October 8, 2013. All Town functions other than the coastal program can be funded with exactly the same amount of property taxes as in FY14.

Overall, the proposed budget reflects an increase of 2.89% over FY14. The operating budget without the coastal transfer reflects an "apples to apples" increase of 2.14% over FY14. The LTFP estimated a 4.7% increase, including the coastal funding.

This proposed budget document includes revenue and expenditure summaries, department program detail, and other funds budgets (including the capital project balances, budget, and 5-year plan), as well as a Resolution for the adoption of the tentative FY15 millage rate.

### **FY15 Townwide Budget Priorities**

At the April 8, 2014, Town Council meeting, the Town Council adopted the Townwide budget priorities for FY15. The 5 budget priorities adopted are as follows:

1. Adopt annual operating expenditures that would result in no millage rate increase if ad valorem taxes were not increasing to fund coastal protection and the ACIP debt service. ***Adopting this proposed budget will achieve this goal.***
2. Adopt a millage rate sufficient to fund the annual coastal protection plan

requirements and the additional debt service obligations for the ACIP Phase 2. ***Adopting this proposed budget will achieve this goal.***

3. Look for ways to offset Coastal Protection millage rate increase. ***There is very limited opportunity to achieve this goal without negatively impacting the level or quality of Town services to the community. Instead of proposing a budget that is symbolically (but not materially) lower, I am making several recommendations for strategic re-investment in certain Town functions. Those are explicitly identified in this proposed budget. If Town Council decides those items are not sufficiently needed or desirable, they present an opportunity to offset a small amount of the Coastal Protection millage rate increase.***
4. Continue to aggressively monitor the Port Expansion, with all governmental agencies, protecting against all of the long term impacts to the island. ***This is ongoing.***
5. Continue to aggressively monitor FDOT's Flagler Memorial Bridge Project and implement coordinated actions with other governmental authorities (State, County, City of West Palm Beach) to mitigate impacts of any short-term or long-term complete closure of the bridge. ***This is ongoing.***

### **Maintaining Fiscal Sustainability**

Since FY08, the Town's elected officials and staff members have worked diligently to reduce costs and improve efficiencies wherever possible. The proposed FY15 General Fund budget is still below (\$40,256) the FY09 peak, even after the transfer to coastal protection. In the "apples to apples" comparison of the operating budget, excluding coastal transfers, proposed expenditures for FY15 are \$2,817,256 (4.31%) less than in the FY09 budget.

The tables on the following page compare the FY09 Budget to the proposed FY15 Budget.

Revenue	FY2009	FY2015	FY09 vs. FY15 Difference	% Change
Ad Valorem Taxes	\$42,543,000	\$43,424,300	\$881,300	2.07%
Non Ad Valorem Taxes	7,043,000	7,937,500	894,500	12.70%
Licenses & Permits	5,612,900	6,835,600	1,222,700	21.78%
Intergovernmental	1,261,400	1,079,750	(181,650)	-14.40%
Charges for Services	3,158,400	3,573,600	415,200	13.15%
Fines and Forfeitures	1,521,200	1,210,000	(311,200)	-20.46%
Investment Earnings	1,201,300	578,694	(622,606)	-51.83%
Miscellaneous	309,300	221,000	(88,300)	-28.55%
Interfund Transfers	550,000	885,000	335,000	60.91%
Transfers—Contingency/Compensated Absences	<u>2,135,100</u>	<u>1,549,900</u>	<u>(585,200)</u>	<u>-27.41%</u>
Total Revenue Budget	<b>65,335,600</b>	<b>67,295,344</b>	<b>1,959,744</b>	<b>3.00%</b>
Fund Balance Transfer - Coastal Protection	<u>2,000,000</u>	<u>0</u>	<u>(2,000,000)</u>	<u>-100.00%</u>
Total Revenues	<b><u>\$67,335,600</u></b>	<b><u>\$67,295,344</u></b>	<b><u>(\$40,256)</u></b>	<b><u>-.06%</u></b>

Expenditure Category	FY2009	FY2015	FY09 vs. FY15 Difference	% Change
Salary and Wages	\$28,624,800	\$24,927,999	(\$3,696,801)	-12.91%
Retirement Benefits	6,649,700	6,682,615	32,915	0.49%
Other Employee Benefits	9,166,730	8,470,910	(695,820)	-7.59%
Contractual	7,588,890	8,565,388	976,498	12.87%
Commodities	1,698,390	1,753,846	55,456	3.27%
Capital Outlay	2,804,666	1,876,644	(928,022)	-33.09%
Other	<u>8,802,424</u>	<u>10,240,942</u>	<u>1,438,518</u>	<u>16.34%</u>
Total Operating Expenditures	<b>65,335,600</b>	<b>62,518,344</b>	<b>(\$2,817,256)</b>	<b>-4.31%</b>
Coastal Transfer	2,000,000	4,777,000	2,777,000	138.85%
Total General Fund Budget	<b><u>\$67,335,600</u></b>	<b><u>\$67,295,344</u></b>	<b><u>(\$40,256)</u></b>	<b><u>-.06%</u></b>

The combined impact of expenditure reductions and revenue increases since 2009 has significantly improved the Town's long term financial forecasts. The 2009 Long Term Financial Plan (LTFP) showed deficits beginning in FY12 and increasing dramatically over time. A comparison of the current forecast updated with the FY15 proposed budget versus the 2009 and 2014 LTFP forecasts are presented on the following page. The FY15 budget forecast shows mostly surpluses and one small manageable deficit through FY20.

LTFP Forecast as of April 2009	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	73,565,312	75,625,541	77,746,505	79,930,774	82,179,515	84,495,429
Expenditures	81,876,195	86,140,002	90,562,822	95,221,633	100,114,031	104,748,413
Surplus/(Deficit)	(8,310,883)	(10,514,460)	(12,816,317)	(15,290,859)	(17,934,516)	(20,252,980)

LTFP Forecast as of April 2014	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	68,469,428	70,480,514	72,417,934	74,335,286	76,492,907	78,563,251
Expenditures	68,453,631	70,358,583	72,864,754	74,143,757	76,417,887	79,079,514
Surplus/(Deficit)	15,797	121,931	(446,822)	191,528	(1,924,980)	(516,263)

LTFP Forecast FY15 Budget	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	67,295,344	69,191,044	71,137,950	73,016,935	75,132,719	77,161,163
Expenditures	67,295,344	69,147,454	71,214,208	72,385,570	74,498,793	76,907,810
Surplus/(Deficit)	0	43,590	(76,258)	631,364	633,926	253,353

### Status of FY2014 Budget

On a monthly basis we have been reporting the status of the FY14 budget in detail. As shown in the May 31, 2014, Monthly Financial Report, most revenue sources are above FY13 levels and are anticipated to end the year slightly above the budget standard.

Expenditures for most departments are less than the budget standard through May. Total General Fund expenditures will end the year less than the budget standard unless Palm Beach is impacted by a storm event before September 30, 2014. Overall, we expect to end the year with a small surplus.

### GENERAL FUND

#### FY2015 Budget Highlights

The FY15 budget represents excellent work by all Town departments. As mentioned above, the proposed expenditure budget is \$1,158,287 below the April 2014 Long Term Financial Plan forecast. Identifying these additional savings enabled staff to achieve Town Council's goal of a proposed budget which could be funded with the same amount of property taxes as in FY14 for all purposes except the Coastal Protection Program tax increase.

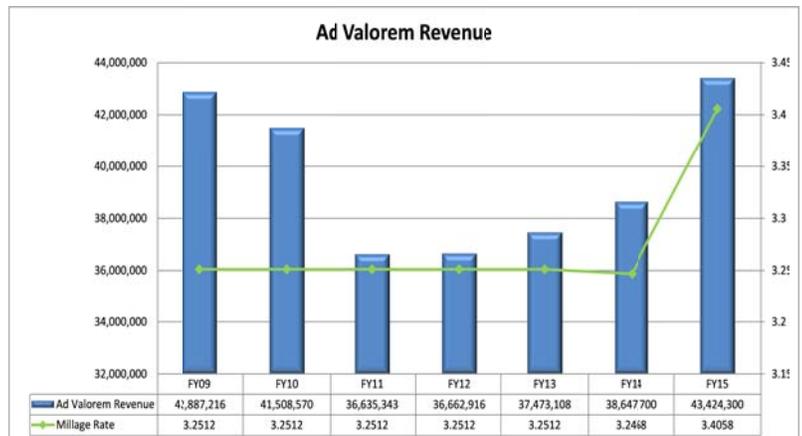
#### Revenues

In the General Fund, total revenues are expected to increase by \$1,888,851 (2.89%) from the adopted FY14 budget. The changes by revenue type are shown on the table on the following page.

Revenue	FY2014	FY2015	FY14 vs. FY15 Difference	% Change
Ad Valorem Taxes	\$38,647,700	\$43,424,300	\$4,776,600	12.36%
Non Ad Valorem Taxes	7,367,500	7,937,500	570,000	7.74%
Licenses & Permits	6,588,200	6,835,600	247,400	3.76%
Intergovernmental	1,052,000	1,079,750	27,750	2.64%
Charges for Services	3,552,275	3,573,600	21,325	0.60%
Fines and Forfeitures	1,181,000	1,210,000	29,000	2.46%
Investment Earnings	425,373	578,694	153,321	36.04%
Miscellaneous	247,845	221,000	(26,845)	-10.83%
Interfund Transfers	885,000	885,000	0	0.00%
Transfers For Contingency and Compensated Absences	<u>1,459,600</u>	<u>1,549,900</u>	<u>90,300</u>	6.19%
Total Revenue Budget	61,406,493	67,295,344	5,888,851	9.59%
Transfer from "Excess" Fund Balance For Coastal Protection	<u>4,000,000</u>	<u>0</u>	<u>(4,000,000)</u>	
Total Revenues and Fund Balance Transfer	<u>\$65,406,493</u>	<u>\$67,295,344</u>	<u>\$1,888,851</u>	2.89%

### Ad Valorem Revenue

The LTFP called for property taxes to increase by 15.81% from FY14 to FY15 in order to fund the 10-year coastal protection plan and operating cost increases. The proposed FY15 budget contains an increase in property tax revenues of 12.36% sufficient to cover the coastal protection fund transfer only. We were able to absorb all operating cost increases with a combination of non-ad valorem revenue increases and reduced costs elsewhere in the budget. The Town Council voted unanimously on October 8, 2013 to use ad valorem taxes to pay for the Town's 10-year Coastal Protection plan. The total increase in tax revenue necessary to begin funding the 10-year plan is \$4,776,600. Because of a 7.53% increase in taxable value, this 12.36% increase in taxes will require a millage rate increase of 4.9%. The millage rate comparisons for FY15 are shown in the chart on the following page:

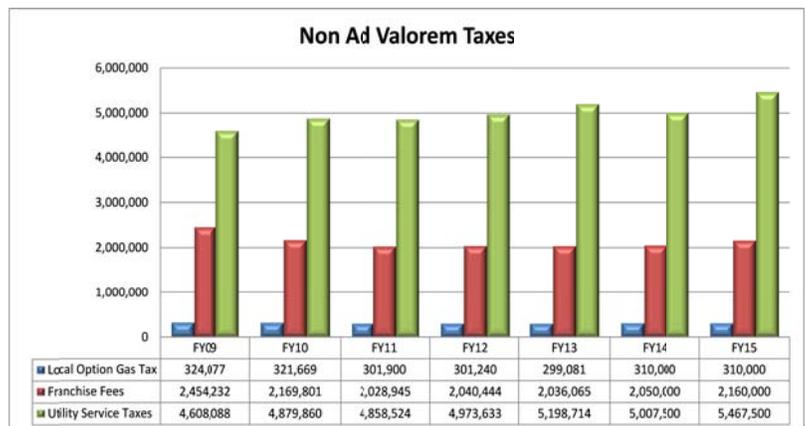


<b>Taxable Value</b>	<b>\$13,421,075,355</b>	
	<b>FY15 Proposed</b>	<b>Rolled-Back Millage</b>
Millage Rate	3.4058	3.0282
Tax Revenue	\$43,424,300	\$38,609,615
<b>Ad Valorem Tax Examples for Property Valued at \$1 Million</b>		
<b><i>Homestead Property</i></b>		
Homestead Value Increased by 1.5%	\$1,015,000	\$1,015,000
Homestead Exemption	<b>\$(50,000)</b>	<b>\$(50,000)</b>
Adjusted Taxable Value	\$965,000	\$965,000
Town Taxes	\$3,287	\$2,922
Increase over FY14	\$203	<b>\$(162)</b>
<b><i>Property w/o Homestead Exemption</i></b>		
Property Value Increased by 7.53%	\$1,075,326	\$1,075,326
Town Taxes	\$3,662	\$3,491
Increase over FY14	\$415	\$244

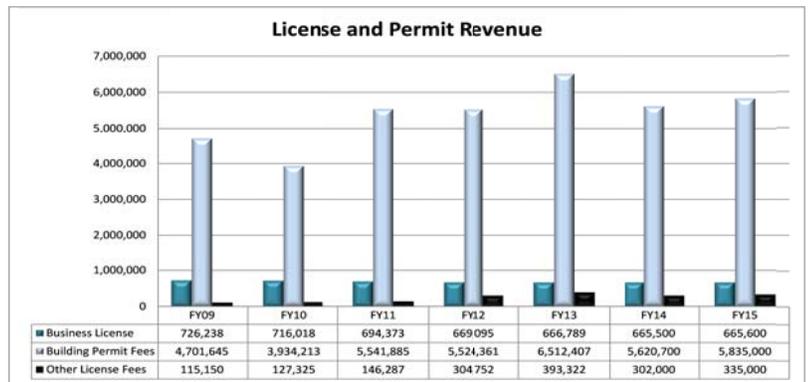
### **Non Ad Valorem Revenue**

Total non ad valorem revenues (excluding transfers of fund balance) are anticipated to increase by \$1,112,251 from the FY14 revenue budget. The differences by revenue type are described in detail, as follows:

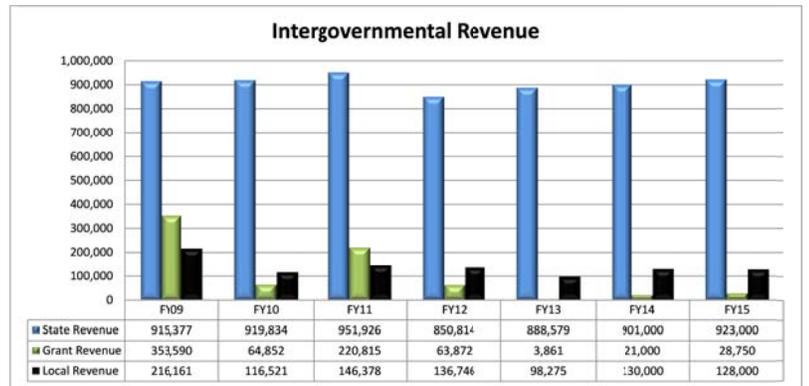
- Non ad valorem taxes are expected to increase by \$570,000 (7.74%), due to increases in utility tax and franchise fee revenue based upon better than anticipated revenue collections in FY14 and anticipated revenue from the renegotiated gas franchise agreement with FPUC.



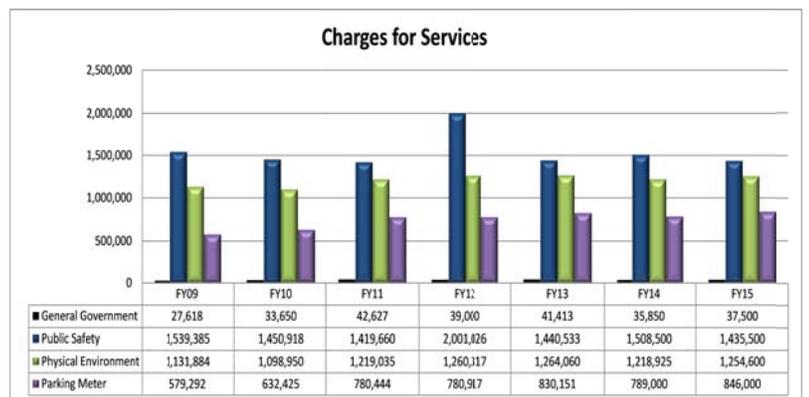
- Licenses and Permits are expected to increase by \$247,400 (3.76%). This is due to an improvement in building permit revenue but is still conservatively estimated compared to recent history.



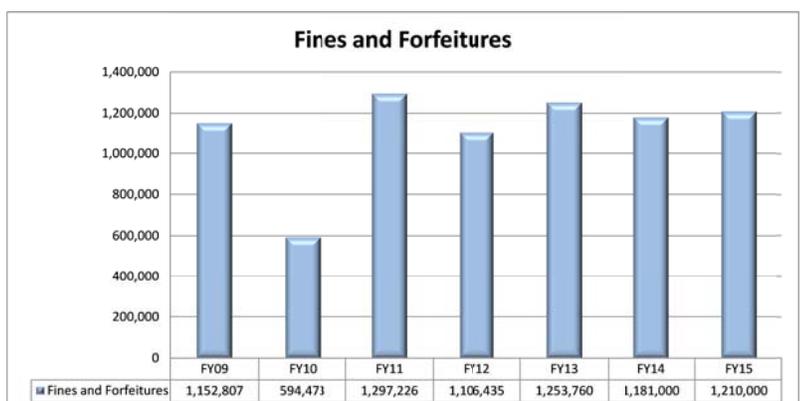
- Intergovernmental Revenues are expected to increase by 27,750 (2.64%), due primarily to increases in State revenue sharing and sales tax estimates. In addition, funds have been included for an anticipated grant for fire rescue equipment.



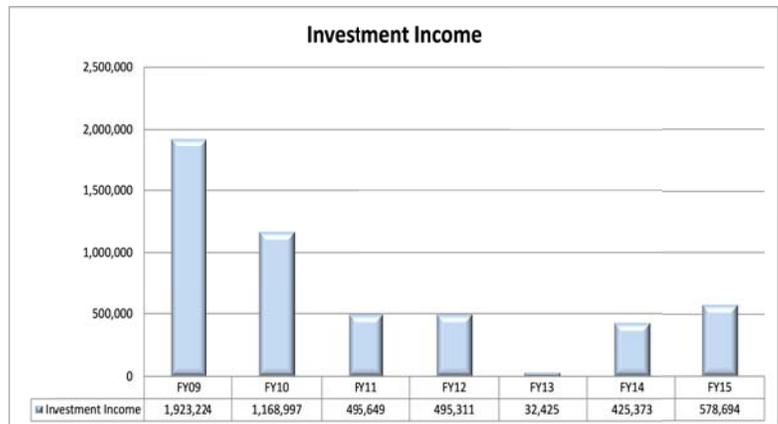
- Charges for Services are expected to increase by \$21,325 (.60%), primarily due to increases in solid waste fees and improvement in parking meter revenues (based on better than anticipated FY14 results). Public safety fees are anticipated to decline due to recent trends in special detail and EMS transport fee revenue.



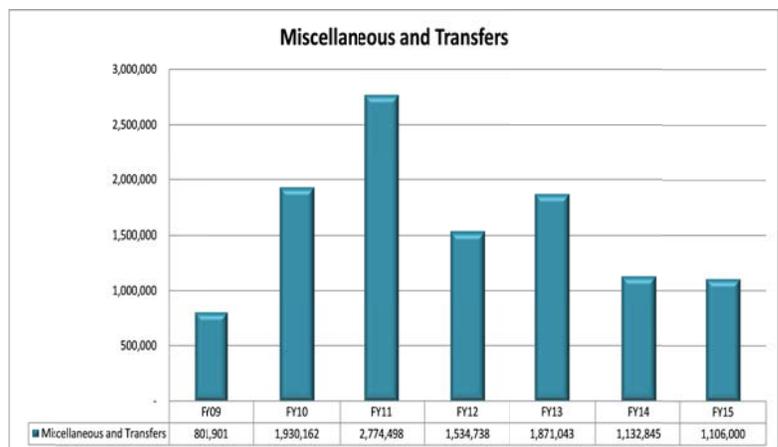
- Fines and Forfeitures are expected to increase by \$29,000 (2.46%) due to improved revenue from parking tickets and right of way fines.



- Interest Earnings on the Town's invested funds are expected to increase \$153,321 (36.04%) from the FY14 budget. The budget is based on the expectations that changes recommended by the Investment Advisory Committee for the Town's surplus investments, approved by Town Council and implemented in FY14, will provide additional revenues for FY15.



- Miscellaneous Revenue is expected to decrease by \$26,845 (-10.83%) due to the loss of the cellular tower lease on Town Hall, partially offset by the new cellular tower lease on the Town's Okeechobee Boulevard property.



- The only Interfund Transfer is from the Recreation Enterprise Fund for services provided by the General Fund. This transfer remains stable at \$885,000 for FY15.

- The proposed transfer from fund balance is \$1,549,900. The transfer represents \$909,000 for contingency funding and \$640,900 from the designated reserve for compensated absences, both in compliance with the Town's adopted financial policies.

### **Expenditures**

Total proposed General Fund expenditures of \$67,295,344 represent a 2.89% increase from FY14 expenditures. Changes for each individual program are included under separate tabs. Highlights of the overall changes by category of expenses for FY14 vs. FY15 are set forth on the table on the following page:

Expenditure Category	FY2014	FY2015	FY14 vs. FY15 Difference	% Change
Salary and Wages	\$24,298,881	\$24,927,999	\$629,118	2.59%
Pension Benefits	6,173,015	6,682,615	509,600	8.26%
Other Employee Benefits	8,415,555	8,470,910	55,355	0.66%
Contractual	8,472,843	8,565,388	92,545	1.09%
Commodities	1,701,960	1,753,846	51,886	3.05%
Capital Outlay	2,010,580	1,876,644	(133,936)	-6.66%
Other	<u>10,133,659</u>	<u>10,240,942</u>	<u>107,283</u>	1.06%
<b>Total Operating Expenditures</b>	\$61,206,493	\$62,518,344	\$1,311,851	2.14%
Coastal Transfer	4,200,000	4,777,000	577,000	13.74%
<b>Total General Fund Budget</b>	<u>\$65,406,493</u>	<u>\$67,295,344</u>	<u>\$1,888,851</u>	2.89%

### ***Salary and Wages***

Salaries and wages are proposed to increase by \$629,118 (2.59%) for FY15. The increase is partially due to the strategic addition of 3.25 FTEs in the General Fund. Each of these positions are described in greater detail below and in memoranda from the applicable departments which are included in the budget meeting backup under the tab



marked "Staffing". This category also includes the cost of providing pay for performance increases to eligible employees and a 3% increase to employee pay ranges. The final factor in this category is a proposed increase in the starting salary for police officers from \$47,000 to \$50,000. Salary and Wage expenditures proposed for FY15 are still almost \$2.5 million (8.84%) below the FY09 peak.

Some of the expenditures included within the salary and wages category are partially or fully offset by non-tax revenues. These expenditures include special assignment overtime, education incentive pay, and Telecommunicator salary reimbursement through County 911 Funding. The revenue offset from these sources is budgeted for \$796,000.

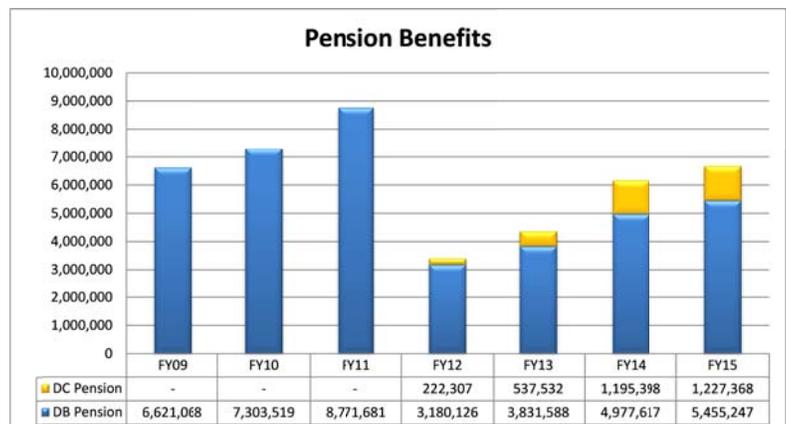
### ***Personnel Changes***

We are proposing the strategic addition of positions in the General Fund. A portion of the increase in personnel is offset by non-salary cost savings in the same program or by personnel reductions in other programs. A summary of the proposed personnel changes is provided below and a detailed memorandum describing each of the proposed changes is included behind the tab marked "Staffing" in the backup.

- Two full time Information Systems Analyst positions have been added to the budget. The two new employees are budgeted within the Office of Information Systems, but one will be primarily assigned to duties within the Public Safety departments and the other will be assigned primarily to duties within the Public Works Department. A memorandum from Spencer Wilson, Information Systems Manager, is included in the backup describing the reasons for the request.
- The requested addition of a Combination Plans Reviewer/Inspector is completely offset by a reduction in contractual costs for plan review and inspections. A memorandum from John Page, Director of Planning, Zoning and Building, is included in the backup describing the level of service improvements anticipated with the new position.
- The Police Department is proposing to add 2 full-time telecommunicator positions. The full cost of these positions is offset by a reduction in 2 part-time telecommunicator positions, overtime within the communications program, and the elimination of a clerical position within the department. A memorandum from Public Safety Director Kirk Blouin is included in the backup.
- The budget contains a personnel change in the Fire Rescue Department to balance the resources between the North Fire Station and the Central Fire Station. The change includes the promotion of three new lieutenants and the elimination of three driver engineers. This change is described in greater detail in a memorandum from Darrel Donatto, Deputy Fire-Rescue Chief, which is included in the backup.
- The Human Resources Department proposes converting the HR Assistant position from .75 to 1.0 FTE to handle additional work within the department such as public record requests, increased recruitment, improved record keeping, and management of training programs for Town employees. A portion of the increase is split between the Human Resources Department budget and the Retirement Fund. The entire cost is offset by a budget reduction for contractual temporary staff. A memorandum from Human Resources Director Danielle Olson is included in the backup.

**Pension Benefits**

The increase in pension benefits of \$509,600 (8.26%) is due primarily to the change in the actuarial investment return assumption from 8% to 7.5% and the volume of retirement activity that took place during FY13. In addition, the FY14 contribution was offset by a \$930,690 transfer from prepaid



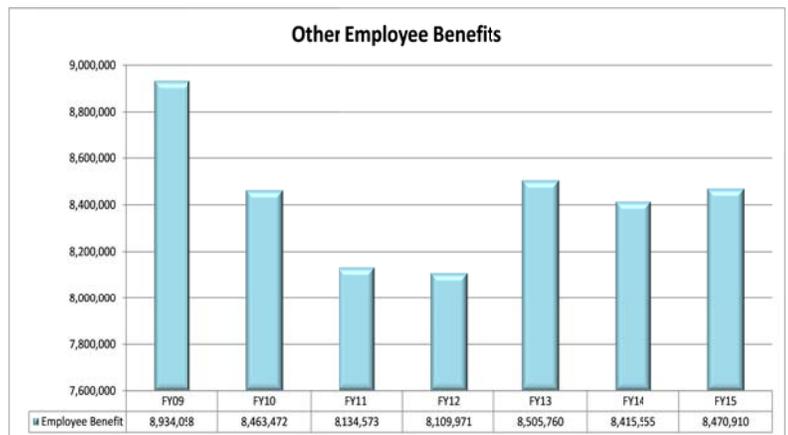
contributions and for FY15 that transfer was reduced to \$750,000.

The Town's match to the defined contribution plan is proposed to be funded at 8%, which includes the 4% required match of the employees' contributions and full funding (4%) the 0%-4% discretionary Town contribution.

The pension forecast prior to the Town's pension reform measures anticipated an expenditure of \$13,193,000 for pension benefits in FY15. Due to the pension reform measures implemented by the Town, the FY15 budget is \$6,682,615 (slightly over half of the original forecast). This is even after the decisions to lower the investment return assumption and to add the 4% discretionary contribution match to the DC plan.

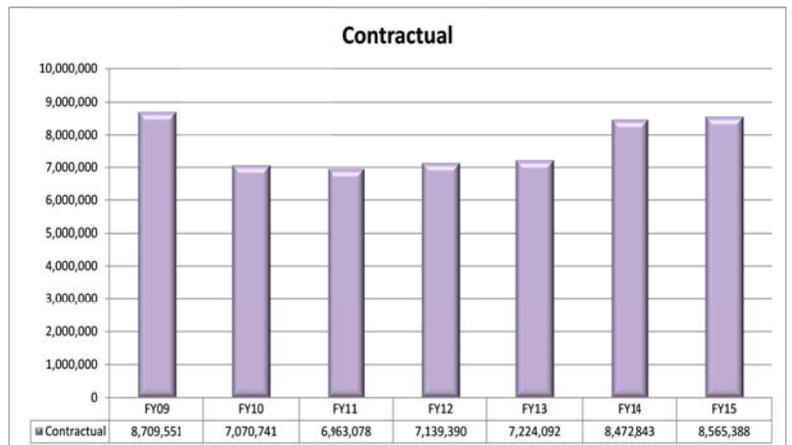
**Other Employee Benefits**

The \$55,355 (0.66%) increase in the cost of non-pension employee benefits reflects the impact of a \$71,000 increase in the actuarially determined transfer to the retiree health insurance (OPEB) trust fund due to the change in the investment return assumption from 8% to 7.5%, offset by reductions in other employee benefit accounts. There will be no increase in employee health insurance funding in FY15. Other employee benefits are still well below the peak year of FY09, partially due to the reduction in FICA/Medicare tax expense related to the Town's lower payroll.



**Contractual**

Total contractual costs are increasing in FY15 by \$92,545 (1.09%) due to the following specific increases: \$234,000 increase in sewage treatment and disposal costs, \$61,129 for software maintenance costs, and \$75,000 for employee training, all offset by savings in contractual plan review, solid waste disposal, landscape contracting, janitorial, and the transfer of the coastal protection program costs to the coastal protection fund.



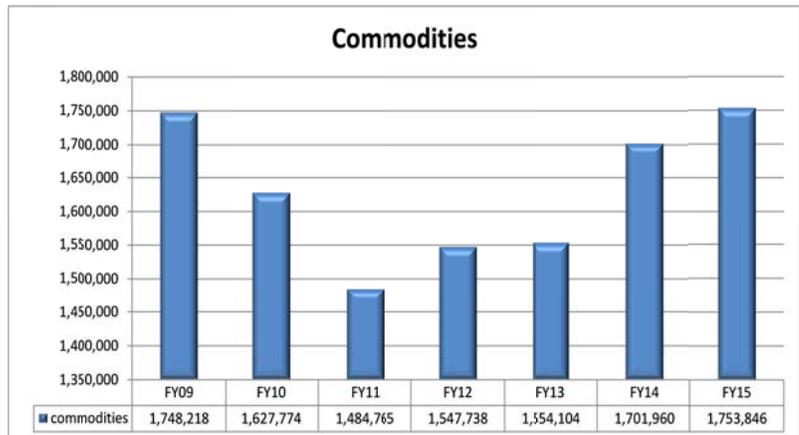
There has been some discussion in recent months of possibly increasing the funding for historic landmark designations in order to review more properties in the future. The proposed FY15 budget remains at the FY14 level of \$50,000. If the Town Council wishes

to consider increasing this funding, staff will be happy to assist in that discussion at the budget meeting.

\$87,000 is included in the FY15 budget for the annual cost of the installation and upkeep of holiday decorations. Much of this cost previously was covered by donations, but last year it was funded primarily from the General Fund Contingency.

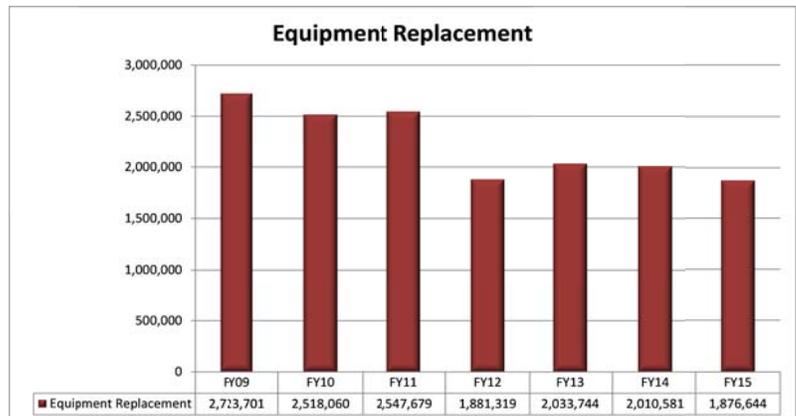
**Commodities**

The \$51,886 (3.05%) increase in FY15 for commodities is due to increases in minor computer equipment and software costs and other miscellaneous supplies throughout all Town departments. Increases since FY11 have been due to purchases for computer equipment with a value less than \$1,500 which is not included in the equipment replacement fund, fuel costs, and other various supply accounts throughout Town departments.



**Capital Outlay/Equipment Replacement**

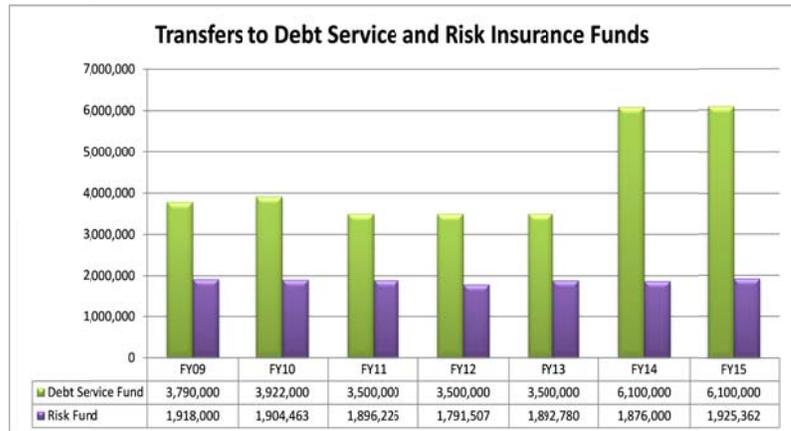
The decrease in capital expenditures of \$133,936 (-6.66%) is due to reduced depreciation costs and reductions in storm and sanitary sewer rehabilitation costs. Reductions in depreciation expenditures since FY11 are the result of a thorough analysis by staff of the useful lives of the equipment, which resulted in the extension of useful lives for some items and elimination of other items.



**Other**

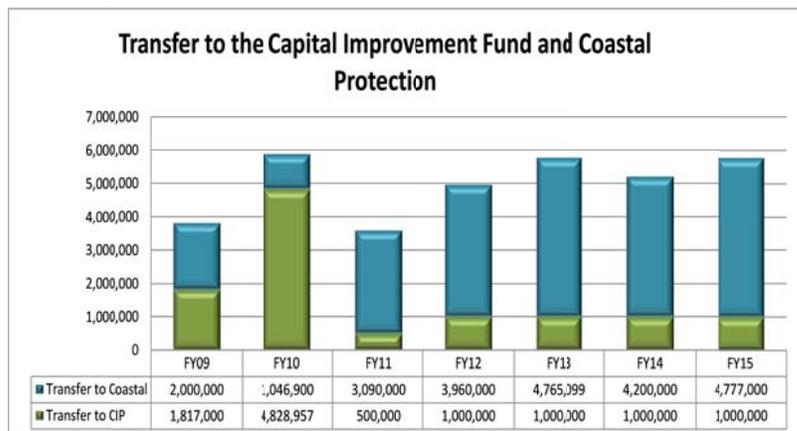
The Other category includes transfers to other funds (including the Capital Improvement Fund, Debt Service Fund, and the Risk Insurance Fund) and funding for the Four Arts Library. Also included in this category is the General Fund Contingency.

- The transfer for debt service is the same as FY14 (\$6,100,000). The FY14 budget was increased for the first year payment on the 2013 bonds. This increase turned out to be more than was necessary for the initial payments, so the transfer is maintained at the same rate as FY14 and the shortfall of approximately \$174,000 will be paid from the excess reserves of the debt service fund. The FY15 debt service budget is described in greater detail later in this message.



- Funding for the Risk Insurance program increased by \$49,362 (2.63%).
- The Pay As You Go portion of the capital improvement program has been level funded at \$1,000,000 to cover the cost of small capital projects not included in the Accelerated Capital Improvement Program.

- The transfer to the Coastal Protection Fund of \$4,777,000 represents the initial year of annual funding for the 10-year Coastal Protection Program.



- Funding for the Four Arts Library totals \$306,590 which is a 3% increase from FY14 in accordance with prior Town Council direction.
- The General Fund Contingency for FY15 is funded at 1.5% (\$909,000) of total General Fund operating expenditures, per Town policy.

## Fund Balance

As of September 30, 2013, the Town's unassigned General Fund balance was \$20,043,760. Town policy requires that the General Fund maintain an unassigned fund balance of 25% of budgeted operating expenditures (General Fund budget less coastal

transfer). This requires a minimum unassigned fund balance of \$15,629,586 for the FY15 budget. Therefore, the Town's unassigned General Fund balance is \$4,414,174 above the policy required minimum for FY15. The proposed budget includes a transfer of \$1,549,900 from fund balance reserves to fund the following items: contingency reserve (\$909,000) and compensated absence payouts (\$640,900). The compensated absence payouts will come from the compensated absence reserve. The contingency transfer will come from the Town's unassigned General Fund balance.

### Personnel Complement

The total proposed personnel complement (for all funds Townwide) for FY15 is 359.68 full-time equivalent personnel (FTEP), which is an increase of 2.58 FTEP from the adopted FY14 budget. This includes the following position changes: Increase of 2 Information Systems analysts, 1 combination plan examiner, and 2 full-time telecommunicators; upgrade of a Human Resources position and a Recreation Enterprise Fund position from .75 FTE to full-time; elimination of 2 part-time telecommunicators and an office assistant position in the Police Department; and reduction in temporary and part-time personnel in the Recreation Department. The Recreation Enterprise Fund numbers for FY13 and FY14 have been modified from prior budget documents to correct for the exclusion of temporary employees from the personnel complement report for those years. A chart of the FTEP by department is shown below.

Department/Fund	FY11	FY12	FY13	FY14	FY15
Town Manager	5.00	5.10	5.10	5.10	5.10
Information Systems	6.00	6.00	6.00	6.00	8.00
Human Resources	4.57	4.52	4.38	4.38	4.63
Finance	17.45	17.95	17.64	18.14	18.14
Planning, Building & Zoning	27.25	26.75	26.25	26.25	27.25
Fire-Rescue	86.40	82.90	79.90	75.90	75.90
Police	102.85	103.85	104.35	103.35	103.35
Public Works	86.35	86.85	88.02	88.04	88.04
Recreation Enterprise Fund	27.48	25.71	25.80	26.71	26.04
Risk Fund	1.00	1.00	1.00	1.00	1.00
Health Fund	0.53	0.80	0.79	0.79	0.79
Kruesler Park	2.00	0.00	0.00	0.00	0.00
OPEB Trust	0.45	0.72	0.73	0.73	0.73
Retirement Fund	0.00	0.50	0.71	0.71	0.71
<b>Total Authorized Positions</b>	<b>367.33</b>	<b>362.65</b>	<b>360.67</b>	<b>357.10</b>	<b>359.68</b>

Since peaking in FY07 at 415.23, Town staffing has decreased by 55.55 FTEP (13.4%). Staff's intent in proposing the increase in personnel in the FY15 budget is to accomplish a limited, strategic, and cost effective re-allocation of resources to improve the level and/or quality of service in areas that are most critical.

**OTHER FUNDS**

Below are highlights from the budgets for other Town funds. Additional information can be found at the tabs in the back of the document behind the General Fund information. The Town's other funds include: Debt Service, Capital Improvement Funds, Recreation Enterprise Fund, Internal Service Funds (Health, Risk, Equipment Replacement), and Trust Funds (Pension and OPEB Trust).

***Debt Service Funds (205, 206)***

The Debt Service Funds provide for the payment of principal and interest on the Town's outstanding bonds. During FY10, the Town authorized the issuance of \$57,035,000 for a portion of the Town's Accelerated Capital Improvement Program (ACIP) and refunding all of the Town's existing debt. In addition, bonds totaling \$14,770,000 were issued for the Worth Avenue Commercial District Project. In 2013, the Town issued \$55,590,000 for the second phase of the ACIP, "bondable" coastal projects, and the Town's portion of the Par 3 clubhouse project.

The Town's outstanding debt as of September 30, 2014 is shown below:

<i>Year Issued</i>	<i>Outstanding Principal Balance @ September 30, 2014</i>	<i>Purpose</i>
<b>2010A</b>	\$53,025,000	First Phase of the ACIP and Refund Outstanding Debt.
<b>2010B</b>	\$12,130,000	Worth Avenue Commercial District Project
<b>2013</b>	\$55,590,000	Second Phase of ACIP, Bondable Coastal, and Par 3 Clubhouse
<b>Total</b>	\$120,745,000	

As of September 30, 2014, the Town's net bonded debt will amount to 18% of the legal limit of \$671,053,768 (5% of preliminary FY15 taxable value of \$13,421,075,355).

The Town's credit ratings were reevaluated with the issuance of the 2013 bonds. Moody's Investors Service issued a rating of Aa1 for the Revenue Bonds and a Aaa issuer rating. Standard and Poor's credit rating on the Revenue Bonds is AA+ and the issuer credit rating is AAA. These are the highest ratings these two services issue and represent the highest quality investment grade debt.

The 2010A and 2013 Series Revenue Bonds debt service is funded from non-ad valorem revenues. A portion of each (\$202,200) is funded through the Recreation Enterprise Fund for the Town's portion of the Par 3 Renovation, and a portion is funded through the Coastal Protection Fund (\$734,613). The non-ad valorem revenue transfer from the General Fund for FY14 is \$6,100,000. Total debt service for the 2010A and 2013 bonds is \$7,210,425. The above transfers total \$7,036,813. The balance (\$173,612) will be funded through the reserves of the debt service fund.

The 2010B Series Revenue Bonds debt service appropriation of \$775,000 is funded through non ad valorem assessments on the property owners within the Worth Avenue Assessment District.

### ***Capital Improvement Funds (307, 309, 310, 311, 312, 313)***

For FY15 the following are included in the proposed Pay As You Go capital budget:

- o Storm water improvements - \$100,000
- o Sanitary sewer improvements - \$150,000
- o Street and Road Improvements - \$500,000
- o Bulkheads and Seawalls - \$50,000
- o Water Main Improvements (WPB) - \$800,000 (Reimbursed by West Palm Beach)
- o Landfill Site Maintenance - \$25,000
- o General Building Maintenance - \$225,000
- o North Fire Station Roof Replacement - \$200,000

Projects that are to be funded in FY15 from the Bond Proceeds Fund for the ACIP program are listed under the Capital Funds tab.

### **Coastal Protection**

The CCMP Construction Fund (309) is used to fund the construction costs of the coastal projects. The details of the FY15 budget for coastal protection can be found later in this document. Administrative costs of \$158,085, which were previously funded through the General Fund, have been moved to the CCMP Construction Fund, consistent with the adoption of the 10-year Coastal Protection Plan.

As stated earlier in this document, the Town Council approved ad valorem taxes as the funding source for the coastal protection projects. The \$4,777,000 to begin funding the 10-year program has been budgeted as a transfer from the General Fund to the Coastal Protection Fund.

### ***Recreation Enterprise Fund (403)***

The Recreation Enterprise Fund (REF) comprises all municipal recreational activities and facilities in the Town, including the Par 3 Golf Course, the Seaview Park and Phipps Ocean Park Tennis Centers, the Recreation Center, and the Town Docks.

## **Revenue**

Staff is projecting an increase in recreation revenue of 5.3% from the FY2014 budget. At the special Town Council meeting on July 17, 2014, staff will propose increasing rates at the Town Docks and fees at the Par 3 Golf Course. Staff is not recommending increasing Recreation Center rental or tennis fees. The growth of participation at the Recreation Center and the two tennis centers continues to be the primary strategy for increasing revenue in these two divisions.

Tennis revenue projections have been adjusted to reflect an overestimation from FY14 and the current general decline in tennis participation, locally and nationally. However, the cost recovery goal of 60% is expected to be achieved through continued cost control measures and a slightly lower proposed FY15 expenditure budget. The focus for tennis remains on increasing participation, as several downward adjustments were made to the nonresident fees in FY14, which helped increase play for residents and their nonresident playing partners. This trend is expected to continue, thus increasing revenues.

Recreation Center revenues are expected to experience a slight increase. The vast majority of revenue is generated from program participation, so the revenue focus for the Recreation Center is also on developing new programs and increasing participation. Modest and strategic fee increases to individual activities will be in effect for the upcoming fiscal year, but staff is not recommending changes to building rental rates.

Projected Town Docks revenues for FY15 are expected to be higher. Staff is recommending the following dockage rate increases for annual, seasonal and transient customers: 3% for the 100 amp single phase slips, 6% for the 100 amp 3 phase 480v slips, and 7% for the 200 amp 3 phase 480v slip. Recent upgrades to shore power at the 480v slips have resulted in higher consumption costs to the Town. The proposed increases for said slips will help offset some of the higher energy costs we are experiencing. The overall increases will not affect our place in the market, and should not hinder our pursuit of achieving 100% occupancy with long-term leases in the coming years.

Golf Course revenue projections are expected to increase. Staff is proposing increases in green fees, along with minor increases to cart fees, club rentals and annual passes. The demand for tee times indicates these increases to fees will be tolerated and not affect either the volume of play or the Par 3's place in the market. Additionally, with the new clubhouse, play has increased significantly, and the food and beverage operations in the clubhouse provide a new source of revenue.

## **Expenditures**

The FY15 REF budget represents an increase of 5.5% from the FY14 budget. Both the Administration and Par 3 Golf Course division's expenses will increase due to personnel changes. For Administration, staff is requesting an increase of .25 FTE to the .75 FTE Office Assistant I position. The cost of this change is approximately \$10,000 and the reasons for it

are set forth in a memorandum from Jay Boodheshwar, Director of Recreation and Special Projects, that is included in this backup behind the tab marked "Staffing". Also, at the February 11, 2014, Town Council meeting, a staffing reclassification at the Par 3 Golf Course was approved for the Pro Shop Assistant position from part-time to full-time. The Town Docks budget will see a minor increase from FY14, while the Tennis and Recreation Center budgets are slightly lower than FY14, -1.0% and -2.7%, respectively. The transfer of fund profits to the General Fund is budgeted at \$885,000, the same as in FY14.

Details regarding each of the programs of the REF can be found in the Recreation Enterprise Fund section of this document.

### ***Internal Service Funds (501, 502, 320)***

The transfer to the Risk Fund (501) has increased by \$49,362 (2.63%) from FY14 to FY15.

The employer contribution for FY15 to the Health Insurance Fund (502) has remained the same as in FY14 due to savings realized from the new wellness program and the modifications made in FY14 to the 3-tier insurance program.

The Equipment Replacement Fund (320) contains the accumulated depreciation of all fixed assets over the established thresholds of \$2,500 for capital equipment and \$1,500 for computer equipment. The annual depreciation transfer for FY15 is \$1,817,444. This amount represents a decrease of \$60,491. Of the total depreciation for FY15, \$247,000 represents the annual depreciation for computer equipment and \$1,569,644 represents the annual depreciation for other fixed assets. In FY15, the total expenditures for equipment purchases will be \$1,585,630. A detailed listing of planned equipment purchases is located in the Internal Service Funds section of this budget document.

### ***Trust Funds - Retirement (600, 606, 607)***

The FY15 actuarially determined contribution to the defined benefit plan totals \$6,376,652, an increase of 5.06%. The increase is caused by the change in the investment return assumption from 8% to 7.5% and the volume of retirements in FY13. This amount is partially offset by a transfer from the prepaid contribution reserve in the Retirement Fund of \$750,000. The Town accumulated a prepaid reserve in the Retirement Fund due to the "overpayment" to the fund by systematically contributing the actuarially determined amount rather than the State required amount (which was calculated as a percent of payroll). A total of \$2,169,323 had been reserved as a prepaid contribution in the Retirement Fund. In FY14 \$930,690 was used to partially offset the first-year costs of the investment return assumption change. After the FY15 offset, a balance of \$488,633 will be left in the prepaid reserve.

The Town contribution comparison for FY14 vs. FY15 is shown in the table on the following page:

	FY14	FY15	\$ Change	% Change
<b>General Employees</b>	\$1,873,887	\$1,856,320	\$(17,567)	-0.94%
<b>Lifeguards</b>	144,734	153,086	7,352	5.08%
<b>Police</b>	1,979,219	2,144,661	165,442	8.36%
<b>Firefighters</b>	<u>2,071,503</u>	<u>2,223,585</u>	<u>152,082</u>	7.34%
<b>Subtotal</b>	\$6,069,343	\$6,376,652	307,309	5.06%
<b>Less: Prepaid Contribution</b>	<u>(\$930,690)</u>	<u>(750,000)</u>	<u>180,690</u>	-19.41%
<b>Amount included in Budget</b>	<u>\$5,138,653</u>	<u>\$5,626,652</u>	<u>\$487,999</u>	9.5%

**Employer Defined Benefit Funding for Employee Pensions**

	FY11	FY12	FY13	FY14	FY15
<b>General</b>	\$2,927,020	\$651,882	\$1,223,869	\$1,873,887	\$1,856,320
<b>Lifeguards</b>	148,364	15,600	125,294	144,734	152,086
<b>Police</b>	2,828,758	1,213,681	1,257,107	1,979,219	2,144,661
<b>Fire-Rescue</b>	3,189,802	1,635,237	1,370,637	2,071,503	2,223,585
<b>Total</b>	\$9,093,955	\$3,516,400	\$3,976,907	\$6,069,343	\$6,376,652

The Town contributes a required match of up to 4% to the Defined Contribution (DC) plan. Contributions to the DC plan began with the implementation of the hybrid plan on May 1, 2012. In addition, the Town Manager may recommend and the Town Council may approve an additional discretionary contribution of up to 4% per year, to be decided each year depending upon economic and budgetary conditions. For FY14, the Town Council approved a 4% discretionary DC contribution at a cost of \$589,485. For FY15, the Town Manager is recommending a 4% discretionary DC contribution at a cost of \$581,801. Total employer contributions to the DC plan are shown in the chart on the following page:

### Employer Defined Contribution Funding

	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Budget
<b>General</b>	\$123,785	\$371,693	\$759,611	\$770,326
<b>Lifeguards</b>	2014	5,428	11,180	11,242
<b>Police</b>	43,163	158,090	310,024	303,712
<b>Fire-Rescue</b>	47,748	172,855	201,867	221,612
<b>Total</b>	\$216,710	\$708,066	\$1,282,682	\$1,306,892

#### ***Health Insurance (OPEB) Trust (610)***

The actuarially determined transfer to the OPEB trust from the General Fund in the FY15 budget is \$1,577,000. This amount is \$71,000 (4.71%) more than FY14. The increase is due to the change in investment assumption from 8% to 7.5%. The trust was established to account for and fund the liability for the Town's share of retiree health benefits. The contributions are funded like pension benefits, taking into account the accrued cost for current employee benefits as well as the costs of retired employee benefits. The Town's balance in the OPEB trust fund continues to be well ahead of other government agencies across the country.

#### ***Worth Avenue Special Assessment District***

The budget for the Worth Avenue Special Assessment District is included in the Capital Funds and the Debt Service section of the budget document. The budget includes funding for maintenance and debt service. These costs are fully offset by the assessments charged to property owners within the district.

#### **Inventory of Assets**

The estimated inventory of parts, supplies, fuel and materials on hand as of October 1, 2014, will be approximately \$500,000 and the total fixed asset inventory (which includes machinery, equipment, and vehicles with a value over \$2,500 and computer equipment with a value over \$1,500) will be approximately \$19,700,000.

#### **Tentative Millage Rate Resolution**

Resolution No. 101-2014 adopting a tentative millage rate of 3.4500 mills is included in the backup. This rate is set slightly higher than the proposed rate of 3.4058 in case changed circumstances and/or Town Council decisions later this summer require the final millage rate to be set higher than our proposed rate. Florida law requires a first class mailing to all taxpayers if the millage rate is increased above the tentative millage rate adopted by the Town

Council prior to the September public hearings. The final millage rate will be set at the public hearings in September.

### **Upcoming Meeting Schedule**

Staff will present this proposed budget at the special Town Council meeting on July 17, 2014. That agenda includes adoption of the FY15 tentative millage rate to comply with the municipal budget adoption schedule mandated by State law. We will review any unresolved budget matters at the regular monthly Town Council meeting on August 12, 2014.

The State mandated schedule also requires that two public hearings be held in September to provide for the final adoption of the Town's FY15 budget. The proposed public hearing meeting dates are as follows:

- **First Public Hearing – September 9, 2014 at 5:01pm**
- **Second Public Hearing – September 17, 2014 at 5:01pm**

Staff looks forward to presenting the proposed FY15 budget and to assisting the Mayor and Town Council in your review, consideration, and adoption process.

cc: Department Directors  
Thomas G. Bradford, Deputy Town Manager



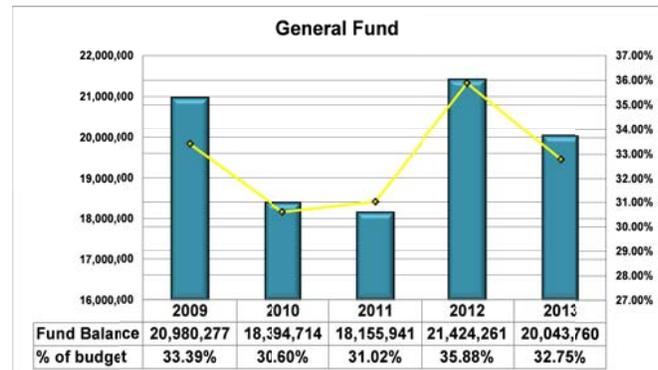
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## Town of Palm Beach Reserves

The Town Council has adopted eighteen financial policies, fifteen of which address reserves. The reserve policies serve to safeguard the Town's financial resources and ensure fiscal stability. The size of a municipality's fund balance can affect its ability to withstand financial emergencies. Reserves can also be used to accumulate funds for capital purchases or capital projects without having to borrow.

### *Unassigned Fund Balance - General Fund*

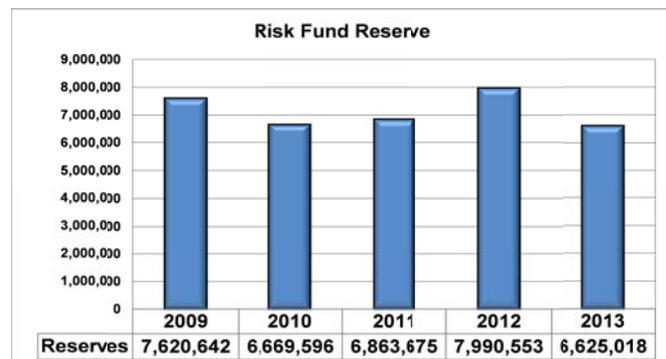
Pursuant to adopted policy, the unassigned fund balance for the General Fund is to be maintained at a minimum level of 25% of current year General Fund budgeted expenditures. This minimum level is to be maintained to protect the Town against economic downturns, temporary revenue shortfalls, unpredicted one-time expenditures, and for tax rate stabilization purposes. Twenty-five percent of the FY15 General Fund operating budget (General Fund budget less coastal transfer) is \$15,629,586. The FY13 ending fund balance was \$20,043,760.



The General Fund Undesignated Fund Balance has consistently exceeded the required minimum level of 25%. The chart details the General Fund Undesignated Fund Balance and the percent of budgeted expenditures the balance represents. For the FY15 budget, a transfer of \$909,000 from fund balance was used to fund the contingency reserve as directed by policy.

### *Reserves - Risk Fund*

The total reserve balance for the Risk Fund was \$8,625,018 as of September 30, 2013. Out of this reserve balance, the Town funds the Reserve for Catastrophic Exposures/Emergencies - Risk Fund in the amount of \$2,500,000 and the Contingency Reserve for \$500,000. Included in the FY14 budget is a Town Council authorized transfer of \$2,000,000 of the excess Risk Fund reserves to the Coastal Protection Fund. This amount has been deducted from the reserve balance. The trend for the Risk Fund Reserve is shown in the table.



### *Reserve for Catastrophic Exposures/Emergencies - Risk Fund*

The Reserve for Catastrophic Exposures/Emergencies for the Risk Fund is funded at a minimum of \$2,500,000. This reserve was established to set aside emergency funds to protect the Town against the potential financial impacts large judgments in excess of insurance coverage and the financial impacts of response to and recovery from a man-made or natural emergency situation. In addition, the reserve can be used in response to increases in premium rates and/or loss fund increases. This reserve is funded with a budget appropriation from the Net Asset reserves of the Risk Fund.

### *Recreation Enterprise Fund Reserves*

The Recreation Enterprise Fund reserve is to be maintained at a minimum level of 25% of budgeted revenues totaling \$1,246,100 for FY14. The purpose of the reserve is to provide an adequate level of net assets for unanticipated financial impacts as well as to provide for one-time expenditures to improve the facilities.

The Town's enterprise fund includes the operations of the Town Docks, the Par 3 Golf Course, tennis activities and youth and adult recreation programs.

At the end of FY13, the net asset balance for the Recreation Enterprise Fund (REF) was \$3,753,556. Separate reserves have been set aside from this amount for the dock replacement, Par 3 Improvements, tennis improvements and equipment replacement.

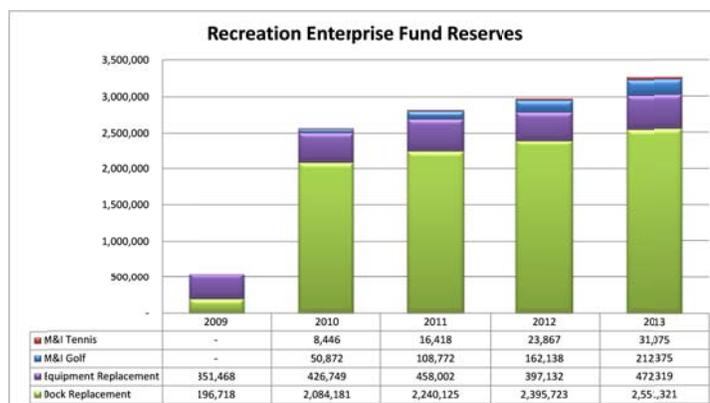
At the end of FY13, \$2,551,321 had been set aside in the Dock Replacement Reserve. The Dock Replacement

reserve was created to fund the replacement cost of the construction of the Town's docks whenever it is determined they must be replaced. The replacement reserve is to be maintained at 100% of accumulated depreciation plus accumulated interest earned on the reserve.

The Par 3 Golf Course charges an additional \$2 per round to fund a maintenance and improvement reserve. At the end of FY13, the balance is \$212,375.

In FY10, a maintenance and improvement fee was implemented for the Tennis program. This reserve at the end of FY13 is \$31,075 and has been set aside for improvements to the tennis centers.

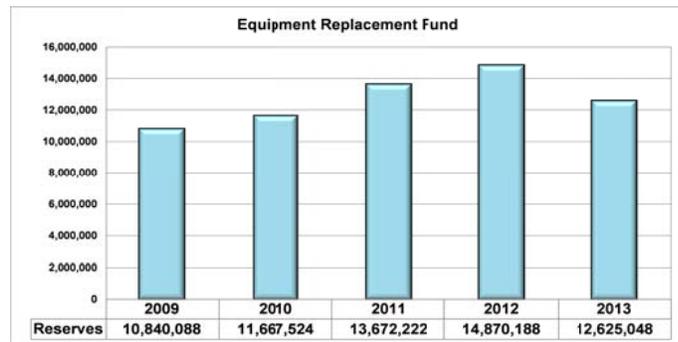
The Recreation Enterprise Fund's equipment replacement reserve allows for the purchase of capital equipment and is funded with accumulated replacement cost depreciation from Recreation Net Assets. The balance in the REF Equipment Replacement Fund for FY13 is \$472,319.



### *Equipment Replacement Fund*

The Townwide Equipment Replacement Fund is intended to fund the replacement cost of existing equipment, vehicles and computers when they reach the end of their useful life. This reserve significantly reduces the budgetary fluctuations due to purchases of large pieces of equipment and ensures compliance with the fixed asset inventory and depreciation schedule required by GASB34.

The balance in the Equipment Replacement Fund for year-end FY13 is \$15,483,961. The Town Council authorized the use of a portion of this reserve (\$4,867,019) as seed money for an internal loan fund for assessment projects that will be repaid by the assessments. To date, a total of \$2,303,282 has been used for this purpose.



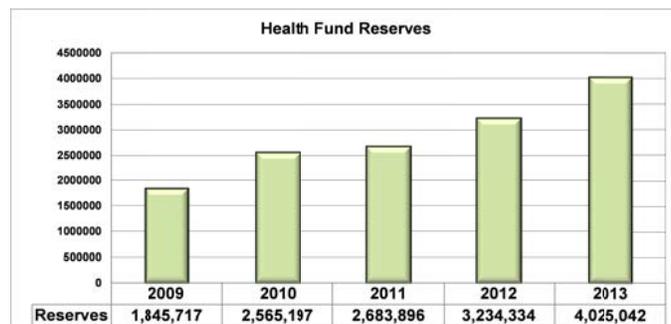
An analysis of the reserves in FY 13, determined an excess balance of \$2,858,913 caused by the accumulated interest earned by the fund and identification of equipment that will not be replaced. The Town Council authorized a transfer of this excess amount to the coastal protection fund in FY14. The transfer has been deducted from the total and the reduced reserve is shown in the chart. For FY15, income including the depreciation transfer will total \$1,820,202 and expenditures for capital equipment are budgeted at \$1,585,630.

### *Designation of General Fund Balance for Payment of Liability Related to Compensated Absences Leave Balances*

A Reserve for Compensated Absences reduces the budgetary fluctuations due to the payout of accrued leave time to employees when they leave Town service. This reserve is funded at a rate of 100% of the fiscal year end accrued leave balances. Funds are appropriated annually from this reserve based upon estimates of pay-outs of eligible accrued vacation, sick and compensatory time and the related payroll tax liability. The balance in the reserve as of September 30, 2013, was \$3,390,226. The FY15, appropriation for the pay-out of eligible accrued vacation, sick and compensatory time from this reserve is \$640,900.

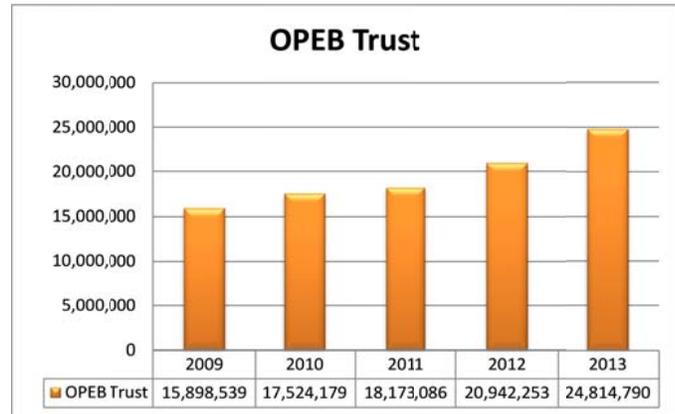
### *Health Insurance Reserve*

The balance of the reserve in the Health Fund at the end FY13 is \$4,025,042. These reserves guard against any deficiencies in the Town's self insurance health fund for active employees' insurance expenditures. The trend in the reserve balance is shown in the chart. The balance has been improving over the past 5 years.



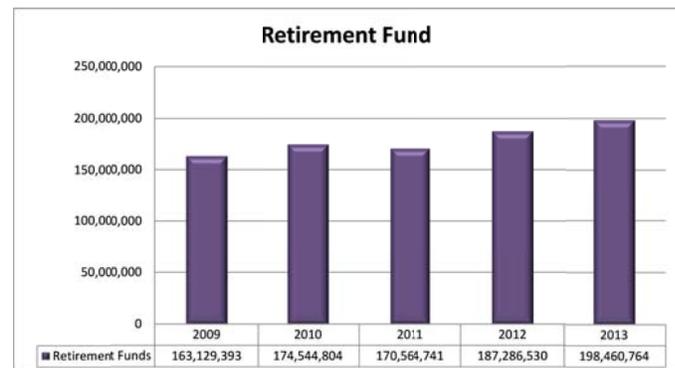
### *OPEB (Other Post Employment Benefits) Trust*

The Town's OPEB Trust Fund was established to comply with GASB Statements 43 and 54, which required the establishment of a liability for actuarially determined costs of retiree health benefits. This fund is overseen by the Town's Investment Advisory Committee. The net asset balance in this trust is \$24,814,790 as of September 30, 2013. The actuarially determined transfer from the General Fund for the OPEB liability for FY15 is \$1,577,000. The Town continues to be well ahead of other government agencies in funding this liability.



### *Retirement Fund*

The Town provides pension benefits for General Employees, Lifeguards, Police Officers, and Firefighters. The funds were separately managed by 3 pension boards until the consolidation on April 1, 2012 into the Employee's Retirement Fund. The Retirement Board oversees all of the Town's pension assets and retirement programs. The net assets of the consolidated fund at the end of FY12 were \$187,286,530. The balance at the end of FY13 is \$198,460,764.



### *Contingency Reserves*

Contingency reserves were established for the General Fund, Capital Fund, Equipment Replacement Fund, Recreation Enterprise Fund, Risk Insurance Fund and Health Insurance Fund to provide for unanticipated unbudgeted expenditures of a nonrecurring nature. The amount of the General Fund Contingency has been funded at 1.5% of the FY15 operating budget. The Capital Fund Contingency is appropriated at 10% of the capital budget, while the Equipment Replacement Fund, Risk, and Health Contingency Reserves are appropriated at \$500,000 each. The Recreation Enterprise Fund Contingency is funded at 5% of the operating expenses. All of the contingency reserves are annually appropriated in the budget process from the net asset reserves of each of the funds. In most years a small amount from the contingency is allocated for expenditures through an affirmative vote of the Town Council.

The table on the following page identifies the contingency budgets and actual use of the contingency reserves for fiscal years 2011 through 2015.

**Contingency Reserves  
FY2011 through FY2015**

<b>Contingency</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
General Fund Budget	929,468	807,397	843,000	860,000	909,000
General Fund Actual	421,302	806,988	556,668	293,800	-0-
CIP Budget	186,000	181,000	201,000	205,000	205,000
CIP Actual	45,000	94,000	-0-	-0-	-0-
ERF Budget	500,000	500,000	500,000	500,000	500,000
ERF Actual	51,311	-0-	156,528	136,869	-0-
Risk Budget	500,000	500,000	500,000	500,000	500,000
Risk Actual	-0-	50,000	-0-	-0-	-0-
Health Budget	500,000	500,000	500,000	500,000	500,000
Health Actual	85,000	-0-	-0-	-0-	-0-
Recreation Budget	176,700	155,000	235,600	249,220	272,100
Recreation Actual	-0-	137,000	35,000	-0-	-0-

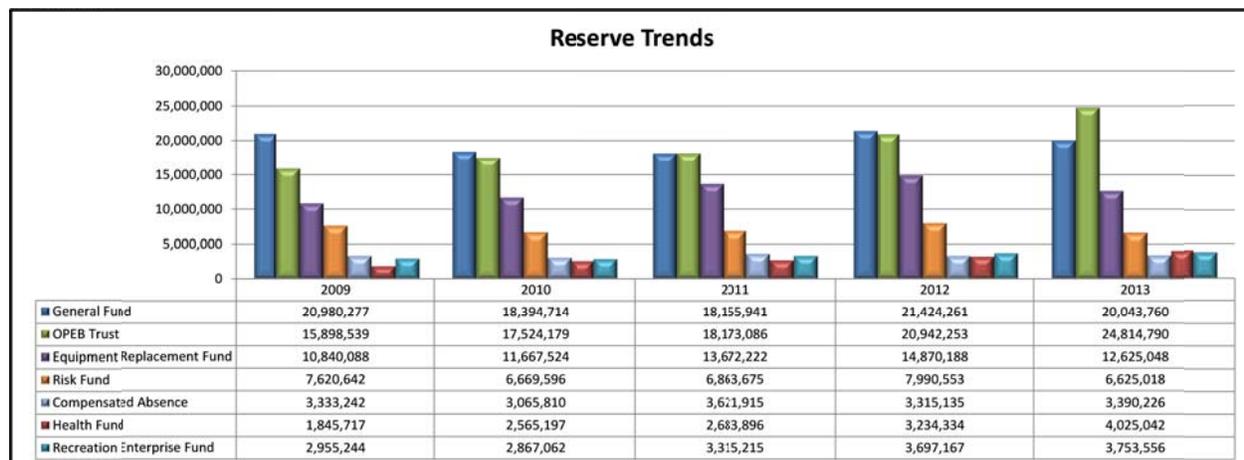
*Unassigned Net Position*

All reserves are at or over the policy established minimum. The financial strength of the Town can be measured by the health of its reserves. Bond rating agencies look closely at the reserve levels and the financial policies in place when rating a municipality. In 2010 and 2013, the rating agencies reviewed the Town's credit ratings in preparation for the issuance of the 2010 and 2013 Bonds. They cited the Town's healthy reserves, solid fiscal policies, and conservative management practices as some of the reasons for our exceptional bond ratings. Moody's Investors Service gave the Town an Aa1 for the 2010 and 2013 Revenue Bonds and confirmed the Town's Aaa issuer credit rating. Standard and Poor's issued a AA+ credit rating on the 2010 and 2013 Revenue bonds confirmed the Town's issuer credit rating of AAA. These Revenue Bond ratings and issuer credit ratings are the highest ratings these two services issue and represent the highest quality investment grade debt.

The table and the chart on the following page summarize the trend of the unassigned net position, net asset balances, compensated absence, and replacement reserve balances for FY09 through FY13.

**Reserve Balances**  
**Fiscal Years 2009 – 2013**

Fund	2009	2010	2011	2012	2013
General Fund	20,980,277	18,394,714	18,155,941	21,424,261	20,043,760
Compensated Absence (GF)	3,333,242	3,065,810	3,621,915	3,315,135	3,390,226
Equipment Replacement Fund	10,840,088	11,667,524	13,672,222	14,870,188	12,625,048
Recreation Enterprise Fund	1,050,115	294,764	413,966	707,381	486,466
Recreation ERF	351,468	426,749	458,002	397,132	472,319
Dock Replacement	196,718	2,084,181	2,240,125	2,395,723	2,551,321
Par 3 M&I Reserve	0	50,872	108,722	162,138	212,375
Tennis M&I Reserve	0	8,446	16,418	23,867	31,075
Health Fund	1,845,717	2,565,197	2,683,896	3,234,334	4,025,042
Risk Fund	7,620,642	6,669,596	6,863,675	7,990,553	6,625,018
Health - OPEB Trust	15,898,539	17,524,179	18,173,086	20,942,253	24,814,790
Pension Fund	<u>163,129,393</u>	<u>174,544,804</u>	<u>170,564,741</u>	<u>187,286,530</u>	<u>198,460,764</u>
<b>Total</b>	<b>225,246,199</b>	<b>237,296,836</b>	<b>236,972,759</b>	<b>262,749,495</b>	<b>273,738,204</b>





# TOWN OF PALM BEACH

Office of Information Systems

## MEMORANDUM

To: Peter B Elwell, Town Manager

Via: Thomas G. Bradford, Deputy Town Manager

From: Spencer D. Wilson, Information Systems Manager

Subject: Systems Analyst Positions for FY15 Budget

Date: June 15, 2014

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### **Recommendation:**

The Office of Information Systems is recommending the addition of two Systems Analyst positions in the FY15 budget. These positions are part of a Town Wide plan to provide better technical support and expertise to all Town Departments. These two positions will be under the shared supervision of the Office of Information Systems and the departments to which they will be assigned primary duties: Public Safety and Public Works.

### **General Description:**

For the past nine years the Town of Palm Beach has staffed the Office of Information Systems with six full time employees. Five line employees are overseen by the Information Systems Manager who brings all aspects of the Town's computer systems together to a centralized management point. Three of these employees (Information Systems Specialists) manage the technical operations of Town's hardware and operating infrastructure including servers, personal computers, network devices and peripherals. These staff members provide daily support and expertise in systems hardware and desktop software applications. A fourth staff member (GIS Coordinator) oversees all of the Town's Geographical Information Systems (GIS) and coordinates the management of GIS data and systems from a centralized approach. A fifth staff member (Systems Analyst) is responsible for managing specific major software systems and projects. In 2005 the Town embarked on a five-year software systems upgrade to replace almost all of the existing software that had been in use by the Town. These major systems improvements did not require additional staff members for the Office of Information Systems. Staffing was constant throughout the 5-year upgrade program and daily operating support for all Town Departments remained adequate.

Over the past three years, the Town has added numerous hardware and software systems to enhance and streamline operations within all departments. These new systems have created an additional burden not only on Information Systems staff but on staff of various departments. These many new systems provide needed functionality and efficiency for the Town but require in-house expertise and staff time to use and maintain. There have also been new governmental requirements over the past few years that have required the Town to use technology more and move forward with systems and software to properly manage projects and data. These new technologies have put a strain on staffing resources. The overall requirement within the Town today for technical expertise and management of existing and new systems has increased dramatically since the initial software upgrade implementation in the Town nine years ago. We are no longer able to provide sufficient daily operating support or do adequate long-term planning for implementation of future systems improvements.

### **Organizational Structure:**

In order to provide the necessary Information Systems technical expertise and support for the entire Town, the Office of Information Systems is recommending that the Town increase the FTE number for the Office from six employees to eight employees. The two new positions would be Systems Analysts and would be responsible for implementing new systems and software as well as for ensuring effective use of systems that have been implemented in the past few years.

Since the majority of the demand for these positions is within Public Safety and Public Works, these new positions will have responsibilities and a reporting structure that work directly with each of these functional areas. Direct supervision will come both from the client departments and the Information Systems Manager. This approach will allow the Town to maintain a centralized Information Systems structure while providing specialized support and service to the individual departments. (A successful model for this arrangement is the Town's Coastal Coordinator position, which is jointly supervised by the Town Manager and the Public Works Director.) The existing Systems Analyst position will be focused on the remaining Town departments in order to provide the level of service that is required in these areas. This existing position will continue to report to the Information Systems Manager with feedback and direction from these other departments as needed.

### **Public Safety Requirements:**

The one area where the need for a Systems Analyst position is the most urgent is within Public Safety. The Police and Fire Rescue Departments have embraced new technology over the past few years and the demand for support and assistance has grown and spread within both departments. In order to maintain existing systems and continue to move forward with new systems, Public Safety needs a person dedicated to their operations so that reliability as well as specialized support is available all of the time. With the implementation of the security camera systems, the direct connect systems, the growth of the mobile computing system, CAD system and the various applications that are used in Fire Rescue; the demand for more I.S. staff is at a critical point. Each of these systems has been overseen by the Office of Information Systems but the day to day operations and support has been diverted to staff within Public Safety. This has created a strain on Public Safety staff while diminishing the effectiveness and quality of the service and

support for these systems. By creating a Systems Analyst position for Public Safety, these systems can have the required technical support in house along with being able to provide the daily management that will make them effective and reliable.

### **Public Works Requirements:**

The Public Works Department has a similar situation where staffing is not available to take full advantage of available technology. This department also requires a Systems Analyst position that has the required skills and knowledge to provide these services. Public Works has been using software for over a decade to track work, inventory and maintenance of the entire Town's Public Works infrastructure. This system has been under-utilized and has the potential to provide valuable data and documentation for the existing management of the Town's infrastructure while also providing future enhancements and greater productivity. Public Works also has a very large demand for use of the Town's GIS systems and resources. The existing staff within the department is not able to take full advantage of the Town's GIS systems or other existing software. By providing a Systems Analyst position dedicated to Public Works and their functions, the department will make better use of existing systems and more effectively plan for the future.

### **Town Wide Requirements:**

The existing Systems Analyst position will continue to maintain and support the existing Town wide applications. The addition of the two new positions dedicated to the Town's 3 largest departments also will allow this existing position to provide needed technical resources to the remaining Town Departments. The demand for programming, reporting, support and enhancements of existing systems has increased in all departments. While the primary responsibilities of the 3 Systems Analysts will be divided as described in this memo, we intend to maintain a level of cross training between the three positions so that all departments can receive support when needed and demand can be met as circumstances change. By expanding staff levels in this manner, the knowledge base will be expanded and the resources will be available to handle the needs of the Town now and well into the future.

### **Funding:**

Funding for these two proposed positions (a total of \$181,307 for salary and benefits) has been included in the FY15 proposed Information Systems budget along with all of the necessary funding to support the personnel. The employees would be located in existing vacant office space in the Police Department and Public Works Department.

Cc: Jane Struder, Finance Director  
Paul Brazil, Director of Public Works  
Kirk Blouin, Director of Public Safety



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## TOWN OF PALM BEACH Human Resources Department

### MEMORANDUM

To: Peter B. Elwell, Town Manager

From: Danielle Olson, Director of Human Resources

Re: Request to Increase Partial Benefit Part-time HR Assistant to Full-time FTE

Date: June 18, 2014

*Danielle Olson*

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The Human Resource Assistant position is a partial benefit position that earns retirement but not insurance benefits, works less than 30 hours per week, and is funded by Human Resources (62.5%) and the Town of Palm Beach Employee Retirement System fund (37.5%). With respect to the Retirement Board, the position provides clerical support to the Pension Administrator for Town related business and acts as the Clerk for the Retirement Board. Within Human Resources the position handles all payroll related matters, public record and subpoena requests, tuition reimbursement, performance evaluation reporting, required employee reporting (disclosures, non-Town employment, and nepotism), department billing, filing, supplies, and other general office related matters.

Historically, Human Resources budgeted for and hired temporary clerical staff to assist with larger than expected recruitment activities and also with overall clerical work in the department such as public record requests. Although the temporary clerical staff provided some support, the personnel frequently turned over which led to inconsistent performance and excessive time spent training short-term staff. Budgeted funds were also reserved for the hiring of professional level temporary staff to assist in the review and dissemination of revised job descriptions in addition to the transition from a manual to database maintained job description system. After considering staff from various temporary agencies we were unable to successfully identify a candidate with the professional level qualifications who would be able to become as familiar as needed with the organization in order to fully manage the job description project as required.

After careful consideration of existing financial and personnel resources, and with the approval of the Town Manager, the existing budgeted funds in contractual services were used to temporarily increase the .74 FTE part-time HR Assistant to 1.0 FTE. This allowed the incumbent to work up to 40 hours per week in order to perform the additional clerical and special project work in-house. The temporary approval for this arrangement will expire on September 30, 2014, unless Town Council approves staff's request to extend it for FY15.

Under the direction of the HR Analyst, the HR Assistant is working on the final details of the job description project and clerical assistance for the recruitment process including screening of applications for minimum qualifications, scheduling of applicants, and coordinating recruitment activities. Recruitment activities are expected to remain higher than historical norms for the next few years. The job description project work includes reviewing all task description data received by the consultant for consistency and continuity, using the available EDEN module to create a database driven job description system, and working with supervisors to review the job description working conditions for ADA compliance. These final project elements will ensure legally compliant and easily accessible job descriptions.

Going forward, the Department plans to enhance the existing training program and implement a currently unused EDEN training module to improve record keeping and management of training offerings. We will continue to offer compliance training programs but also offer competency based programs; some of which will be written and delivered by in-house staff via an e-training system. Additionally, over the past few years the Department has implemented several systems to enhance employee and supervisory services and learning opportunities. We have other improved efficiencies and systems under consideration such as e-Action Forms, self-directed supervisory reporting e-resources, and e-training which we are unable to deliver in the timeframe desired.

Due to the inability to maintain the desired outcomes for both day-to-day operations and projects through the use of temporary staff we are requesting to convert the existing .74 FTE part-time HR Assistant to full-time at 1.0 FTE. This change can be implemented at no additional cost to the Town. The expected \$23,503 increase in salaries/wages (\$10,000) and employee benefits (\$13,503) for the additional .26 FTE has been reduced from contractual expenses in order for this change to be cost neutral to the overall department budget.



# Town of Palm Beach Fire-Rescue



## MEMORANDUM

TO: Peter Elwell, Town Manager

VIA: Kirk Blouin, Director of Public Safety

FROM: Darrel Donatto, Deputy Fire-Rescue Chief

DATE: June 20, 2014

SUBJECT: Proposed increase in the number of Lieutenant Positions in FY2015 budget

In July of 2013, Fire-Rescue presented to you and the Town Council a study of our staffing and resource deployment. That study made a number of recommendations that were proposed to occur over several years. One of those recommendations included the balancing of resources between the North Fire Station and the Central Fire Station.

Currently, the North Fire Station is staffed by a total of 4 operational personnel assigned to a fire engine and a rescue truck. Both of these units operate together at all times. The two units have a lieutenant, a driver engineer, and two firefighters.

<b>Engine 2 / Rescue 2</b>
Lieutenant
Driver Engineer
Firefighter
Firefighter

Currently, the Central Fire Station is staffed by a total of 6 operational personnel. This station has three units assigned to it with a fire engine staffed by a lieutenant, a driver engineer and a firefighter; as well as two units that respond as a rescue truck or a ladder truck and which as staffed together by a lieutenant, a driver engineer, and a firefighter. The ladder truck and rescue truck at the Central Fire Station are “cross staffed” by three personnel who take either the ladder truck or the rescue truck depending upon the type of call and needs.

<b>Engine 1</b>	<b>Rescue 1</b>	<b>Truck 1</b>
Lieutenant	Lieutenant	
Driver Engineer	Driver Engineer	
Firefighter	Firefighter	

The study presented to you and the Council included a recommendation to purchase a new “quint” type fire apparatus that will replace both a fire engine and a ladder truck at the

Central Fire Station. This quint serves as both a ladder truck and a fire engine combined. The quint, ordered in February 2014, is expected to be delivered in November of 2014. This new unit will eliminate the need for a driver engineer that is currently assigned to drive and operate the ladder truck at the Central Fire Station, and it will create the need for a Lieutenant to supervise the rescue truck at the North Fire Station. This will balance staffing at Central Fire and North Fire to five personnel each.

<b>Ladder 1</b>	<b>Rescue 1</b>
Lieutenant	Lieutenant
Driver Engineer	Firefighter
Firefighter	

<b>Engine 2</b>	<b>Rescue 2</b>
Lieutenant	Lieutenant
Driver Engineer	Firefighter
Firefighter	

To accomplish this, Fire-Rescue will promote three new lieutenants at the time the staffing is balanced (estimated to be in January), and will eliminate the need for three driver engineer positions that were previously assigned to drive the ladder truck at the Central Fire Station. The three driver engineer positions would be eliminated through attrition and over time as people are promoted from driver engineer to a higher position, people retire or exit the DROP, or people leave for other reasons. Driver Engineer Bucheck’s DROP will end 6/22/2015. Driver Engineer Buttery’s DROP will end 5/31/2016. It is highly probable that three or more current driver engineers will score well and be considered for promotion to Lieutenant when this new staffing allocation occurs. It is important to note that there will not be any net increase or decrease in the total number of Fire-Rescue FTEs, only an increase in the number of Lieutenants and a decrease in the number of needed Driver Engineers.

Because we do not know the exact date of implementation, who will be promoted, or what positions they will be promoted from, it is not possible to provide an exact cost for this proposed reclassification. However, we can provide an estimate based upon some reasonable assumptions that would ensure adequate funding is within the budget to accomplish our objectives.

Because all of the members who are currently serving as acting (step-up) lieutenants are driver engineers, except one, we will make our assumptions based upon promotions from the driver position to the lieutenant position. To ensure there is adequate funding, we will use the three driver engineers that would create the largest cost if they were promoted, which would include two topped out drivers and one driver who would receive more than 5% for promotion because 5% is less than the starting range for a lieutenant.

The cost estimates are:

	<b>Current Annual</b>	<b>Current Fica</b>	<b>Current 2% DC Contribution</b>	<b>Total</b>
<b>Employee A</b>	\$ 88,146.24	\$ 6,743.19	\$ 1,762.92	\$ 96,652.35
<b>Employee B</b>	\$ 88,146.24	\$ 6,743.19	\$ 1,762.92	\$ 96,652.35
<b>Employee C</b>	\$ 59,547.49	\$ 4,555.38	\$ 1,190.95	\$ 65,293.82
				\$ 258,598.52

	<b>Promoted Lt Annual</b>	<b>Current Fica</b>	<b>Proposed 8% DC Contribution</b>	<b>Total</b>
<b>Employee A</b>	\$ 92,553.55	\$ 7,080.35	\$ 7,404.28	\$ 107,038.18
<b>Employee B</b>	\$ 92,553.55	\$ 7,080.35	\$ 7,404.28	\$ 107,038.18
<b>Employee C</b>	\$ 66,973.00	\$ 5,123.43	\$ 5,357.84	\$ 77,454.27
				\$ 291,530.64

Difference in total cost	\$ 32,932.12
for 3/4 of the year	<u><u>\$ 24,699.09</u></u>

The estimate of \$24,699 is greater than the study estimate of \$12,000 because of the Town's recent increase in the defined contribution component of the pension plan, going from a 2% mandatory match by the Town for union employees (driver engineers) to an 8% match by the Town for non-union members (lieutenants).

Based upon the information above, we are requesting permission to reclassify three driver engineer positions to three new lieutenant positions some time near January 2015 and eliminate the three driver engineer positions through attrition and over time.



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# PALM BEACH POLICE DEPARTMENT

## MEMORANDUM

TO: Peter B. Elwell, Town Manager  
FROM: Kirk W. Blouin, Director of Public Safety  
SUBJECT: FY 2015 Proposed Organizational Changes  
DATE: June 26, 2014

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During fiscal year 2014, due to recent employee retirements, resignations, transfers, and future retirements, staff has reviewed unit activities and functions to determine if elimination, reclassification, or a transfer of positions would serve to benefit the Town/Department and possibly create a savings for the Town. As a result of this review, I am recommending the organizational changes listed below for FY15.

- **Patrol Unit Office Assistant II (program 428)** - The Office Assistant II position became vacant upon the resignation of an employee in January 2014. In the few short months since this position became vacant, staff has been able to redistribute the core functions of the position to other staff members/units without significant hardship on any one person. Additionally, one of the very time consuming functions of this position was able to be eliminated due to our ability to collect the data (officer activity) using current software packages (RMS and OSSI) thereby eliminating the need for officers to manually track/record activity which was then combined into a spreadsheet by the Patrol Office Assistant. Supervisors are able to extract this information using both of the above software packages for individual employees or by Patrol Team for comparison purposes.

Current pay range of Office Assistant II	\$32,669 - \$51,567
<b>Estimated Total Savings (Program 428) (w/benefits)</b>	<b>\$60,638 - \$82,492</b>

- **Telecommunicator (add 2 Full-time/eliminate 2 Part-time)** - It is requested that two telecommunicator positions be added to the FY15 budget. With the advances in technology in Communications requiring additional responsibilities for police and fire call taking and dispatching, running with a staffing level of 2 telecommunicators per shift is no longer sufficient. Dispatchers are now monitoring several new systems including a more accurate license plate recognition system, numerous bridge cameras, Locution Tone Server, Priority Dispatch for medical and fire calls (which actually increases call taking time) and the business/residential Direct Connect system, all in addition to the tasks previously required. Also, by staffing each shift with 2 telecommunicators, breaks are not provided to staff and most sick or vacation requests require overtime coverage. Too much overtime can cause staff fatigue and burnout, especially in a work atmosphere that is already stressful. With the addition of 2 full-time telecommunicators, it is anticipated that the unit's overtime cost will be reduced and propose a \$35,000 reduction to the overtime budget for FY15.

Previously, as one of the department's many cost saving measures, two (2) full-time telecommunicator positions were replaced with three (3) part-time (no benefits) positions which reduced salary/benefits. Utilizing part-time personnel as a substitute to a full-time employee, designated to work a specific shift for a specific period of time, has not proven to be effective or in the best interest of the unit. As part of the above request, the department will eliminate two (2) of the part-time telecommunicator positions and continue to utilize a one (1) part-time position within the Communications Unit during times that best supplement the needs of the unit

Current pay range of full-time telecommunicator	\$38,192 - \$ 60,283
Estimated Cost for of full-time telecommunicator position	<u>\$67,024 - \$ 92,579</u>
	x 2 = <b>\$134,048 - \$185,158</b>

Current pay range of part-time (no benefits) telecommunicator	\$19,096 - \$ 30,142
Total Estimated Cost of part-time (no benefits) telecommunicator	<u>\$20,557 - \$ 37,075</u>
	X 2 = <b>\$41,114 - \$ 74,150</b>

<b>Estimated Total Increase (Program 425) w/ benefits</b>	<b>\$92,934 - \$111,008</b>
<b>Reduction in Overtime Costs (Program 425)</b>	<b>\$ 35,000</b>

**Summary of Changes:**

Eliminate Office Assistant II	<b>\$ 60,638 - \$ 82,492</b>
Eliminate 2 Part-time (no benefits) Telecommunicators	<b>\$ 41,114 - \$ 74,150</b>
Add Two (2) Full-time Telecommunicators	<b>\$134,048 - \$185,158</b>
Reduce Overtime	<b><u>\$ 35,000 - \$ 35,000</u></b>
<b>Net Estimated Reduction to FY2015 Proposed Budget</b>	<b>\$ 2,704 - \$ 6,484</b>

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 17, 2014

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To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Jay Boodheshwar, Director of Recreation and Special Projects

Re: Request to Increase Recreation Office Assistant II Position from .75 FTE to 1.0 FTE

Date: July 2, 2014

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## **STAFF RECOMMENDATION**

Staff recommends that Town Council approve an increase of the Recreation Department's Office Assistant II position from .75 full-time equivalent (FTE) to 1.0 FTE beginning in FY2015.

## **GENERAL INFORMATION**

For the last eight years, the Recreation Department has sought out and implemented opportunities to centralize administrative functions in an effort to create efficiencies, while allowing facility managers and programming staff to focus on increasing program offerings, participation, and thus, revenue. Following the elimination of one Assistant Recreation Director and the Assistant Dockmaster position, as well as the recommendations received during the Crowe Horwath audit two years ago, it became necessary to centralize a number of additional administrative tasks, such as renewal of annual and seasonal contracts, billing and collection, monthly transient reports, and verification of transient contracts for the Town Docks. These actions, in addition to support functions for the operations of the recreation center, tennis facilities, and golf course, resulted in the need for additional administrative support. As a result, an Office Assistant II position (.75 FTE) was included in the FY14 budget by re-classifying another vacant .75 FTE position.

The higher than anticipated volume of business at the Par 3 Golf Course this past season has resulted in the need for even greater centralization of duties, such as daily deposit trouble shooting, requisitions and PO's, planning for major events, and employee evaluation management. Therefore, staff is recommending a .25 FTE increase to the Office Assistant II position. The additional 10 hours of administrative staff support gained each week by this change will help ensure appropriate assistance and responsiveness to all Recreation Department divisions, and will further enable operations staff to focus on business growth and customer service.

## **FUNDING/FISCAL IMPACT**

Increasing the Office Assistant II position from .75 FTE to 1.0 FTE will increase the weekly work hours from 30 to 40, and increase the annualized salary by approximately \$8,300. This change will also have a small impact on the cost of benefits by approximately \$1,800. These additional expenses are fully contained in the proposed FY2015 budget for the Recreation Department.

c: Jane Struder, Director of Finance  
Rod Gardiner, Assistant Director of Recreation



# TOWN OF PALM BEACH

Planning, Zoning & Building Department

To: Peter Elwell, Town Manager  
From: John Page, PZB Director  
Date: May 6, 2014  
Re: Request to Hire New Full-Time Employee  
Combo Plans Reviewer/Inspector

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I am herein requesting your approval to proceed forward with creating a new, additional full-time Combination Plans Examiner/Inspector in the Planning, Zoning & Building Department.

**Present Situation.** The Town currently employs one full-time Plans Examiner. That employee has the responsibility for review of all newly submitted permit applications/building plans in order to determine Code compliance before permits are issued (a critical function that requires daily attention without exception). The quality of our service to the community hinges, in large part, upon our ability to review plans and issue permits in timely fashion (our internal goal is to review plans and issue permits in ten business days or less).

**Historic Need.** In FY08, this Department issued just over 8,000 construction permits, growing to 9,275 in FY13. Over 75% of the permit and revision applications received in the Department require plan review. This includes revisions, which although technically not considered permits, also require plan review. New plan submittals are added to the queue each day. Plan review is a constant, never-ending task and an essential cog in our service delivery process. Our present structure includes just one in-house plans examiner, while the equivalent of a second plans examiner is provided by our outside contractors. During our busiest periods, normally July through October, a third contract plans examiner's services are required. The Department has now surpassed the workload experienced in one of its busiest years (2008), placing additional strain on our goal of providing excellent customer service.

A series of contract plans examiners have been called into service during my tenure with the Town. You may remember names or faces (John Farinelli, Peter Ringle, Doug Taylor, Kevin Hemple, Bill Staples, Don McIntosh, etc.). Our experience over many years has proven that the need for outside plan review assistance is not a part-time, sporadic need, but a critical, constant necessity. In short, the Department has employed the equivalent of a second full-time contract plans examiner for many years.

**Contract Employee Challenges.** The Department's experiences with contract plans examiners, sometimes exceptional and sometimes not, is plagued with a series of challenges, including:

1. **LACK OF CONSISTENCY:** The individuals that have filled such roles serve relatively short tenures. They sometimes grow weary of full-time work, they request significant time off, their employers reassign them to other locations, etc. This relatively constant turn-over creates a lack of consistency in both the quality of plan review, as well as the quantity of plans reviewed, resulting in an undesirable fluctuation in customer service.

2. **EXCESSIVE TRAINING REQUIRED:** Each new contract employee requires training on multiple fronts, such as learning the Town’s philosophy regarding a balanced approach to plans examination, software training (both Eden and Bluebeam), Zoning Code regulations, ARCOM and LPC reviews, etc. This training is extensive, creating indirect cost and resource consequences.
3. **PROCESSING ERRORS:** Temporary employees unfamiliar with all Departmental processes are far more prone to processing errors than permanent employees.
4. **LACK OF JOB KNOWLEDGE AND EXPERIENCE:** There are significant variations in the level of training and experience of contract employees, requiring varying levels of oversight from our in-house staff.

Lack of knowledge of Town processes and delays in plan review, causing inconsistency and fluctuations in our level of customer service, highlight the difficulty of being too dependent upon outside staffing assistance. Our ability to access multi-certified plans examiners via contract companies is proving difficult. Both pre-approved contract companies have indicated that they do not have multi-certified plans examiners available, and do not expect any in the foreseeable future (a tell-tale sign of a much improved regional construction market). Many full-time contract employees eventually gravitate to municipalities, preferring the stability and benefits found in the public sector. These points illustrate yet additional challenges of being too dependent upon outside assistance.

**Comparative Costs.** The cost to the Town for a full-time contract plans examiner working 2,080 hours per year ranges from \$48/hour to \$65/hour depending on which vendor the Town uses. This amounts to an annual cost of \$99,840 to \$135,200 if either of the Town’s vendors were able to provide such services.

In comparison, according to an analysis performed by the Human Resources Department, the following outlines the estimated cost associated with this new position.

Pay Range	\$51,998	\$ 82,077
FICA at 7.65%	\$3,978	\$6,279
Insurance	\$13,866	\$13,866
Retirement – Pension	\$10,278	\$10,278
Retirement – DC 8%	\$4,160	\$6,566
<b>Total Estimated Cost:</b>	<b>\$84,280</b>	<b>\$119,066</b>

Hiring a second full-time Plans Examiner will increase direct personnel costs, but will decrease Departmental expenses that are currently spent on contract help for the same purpose. The additional personnel expense and corresponding contract savings are expected to be revenue neutral. Please note that the Department will still incur contract costs, although to a much lesser extent, since contract help remains the best solution for dealing with the seasonal ebb and flow of construction activity.

**Related Benefit.** This Department’s Building Division presented a series of potential operational enhancements to the Town Council in December 2013 to be explored or implemented during the year ahead. The first of those enhancements pertained to “expedited plan review.” This optional, extra-fee service has been extremely popular with the construction industry, enabling permits to be processed in a very short period of time, so contractors can keep jobs moving with minimal delays. Expedited reviews have long been completed as overtime work by Town inspectors during evening hours. Because of present structuring, there is a limit to the number/amount of expedited reviews than can be accommodated each day. Since demand for this service continues to be strong, it would be advantageous for many reasons to restructure the service in a fashion that would allow for expedited reviews to occur during day-time office hours rather at night when fatigue and other logistical concerns come into play. It was proposed in December that the Department might hire a contract plans examiner who would work

“days,” focusing on the daily queue of expedited plan sets. We have had difficulty obtaining a fully certified contractual plan reviewer to perform this function. If the Council authorizes the Department to hire a second full-time plans examiner as proposed herein, the new employee will set aside prescribed time each day for the purpose of reviewing expedited plan sets (in addition to the next-in-line, traditional plans review process), thus improving the expedited service and also allowing for its continued growth.

**Revenue.** The revenue from the Town’s Construction Permit activities continues to meet or exceed budgeted numbers. Costs for the proposed position are included in the current budget, and will involve a transfer between line items, with no additional funding required.

**Conclusion.** I believe the Town’s core mission of providing quality service to our residents would be bolstered by employing a new (second) full time Plans Examiner/Inspector for all of the reasons as noted herein.



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# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 17, 2014

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To: Mayor and Town Council

From: Peter B. Elwell, Town Manager

Re: Police Officer Overtime Pay

Date: July 1, 2014

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## **STAFF RECOMMENDATION**

I recommend that the Town continue to follow the Fair Labor Standards Act (FLSA) in calculating police officer overtime pay, just as we follow the FLSA in calculating overtime pay for all other Town employees.

## **GENERAL INFORMATION**

During 2013, Public Safety Director Kirk Blouin brought to my attention the Town's police officers' desire for their overtime pay policy to be restored to what it had been prior to the collective bargaining of 2010-2012. Previously, overtime pay was provided for all hours worked after the first 160 hours in each 28-day pay period. That was more generous than required by the FLSA, which states that overtime pay must be provided for all hours worked after the first 171 hours in each 28-day pay period. In the collective bargaining process, I recommended modifying the police officer overtime pay policy to conform to the FLSA standard of 171 hours per pay period. I made this recommendation primarily because the Town's policy with regard to all other employees was to pay in accordance with the FLSA's requirements and because we were reducing excess expense in every area of Town government. On January 18, 2012, the Town Council approved my recommendation.

Since implementation of this change, a police officer who works between 160 and 171 hours during a particular pay period receives extra pay for those extra hours, but the extra pay is "straight time" (an equivalent hourly rate to what is paid per hour for the first 160 hours in each pay period). "Time and a half" overtime pay begins after 171 hours.

Director Blouin advised me that the police officers' desire for the Town to revert to the pre-2012 overtime pay policy was resulting in fewer officers working extra assignments voluntarily. He indicated that, when necessary, Police Department management required officers to work the extra assignments and that this situation was negatively affecting morale among some of the officers.

Over the course of several months, I monitored this situation and discussed it several times with Director Blouin. I believed (and still do) that the Town had taken a proper action for proper

reasons in aligning this policy with the FLSA requirements, but I was concerned (and still am) about the management challenge and employee morale impact that Director Blouin described. I had not yet decided whether to recommend any particular action regarding this matter when, at the Town Council meeting on February 11, 2014, former Mayor Jack McDonald urged the Town Council to address the police officers' desire for the overtime pay policy change. Town Council referred the matter to me and asked for my recommendation. At the Town Council meeting on March 11, 2014, I recommended that this matter be addressed during the FY15 budget process so that the financial impact could be considered in full context. Town Council approved that recommendation.

Between March and June, I have further considered the factors I had previously considered. I also have reviewed market information and an analysis of what implementing the requested change would likely cost the Town's taxpayers. Here are my findings:

- I believe the Town's 2012 action was proper.
- I am concerned about the employee morale impact of this matter, but I believe that this factor alone is not sufficient reason to change the policy.
- The cost of implementing the pre-2012 policy would be approximately \$100,000 for FY15.
- The salary range for Town police officers is near the top of our market (either 2<sup>nd</sup> or 3<sup>rd</sup> depending upon whether one is comparing salary midpoint or top of the range).
- Overall, the benefits package for Town police officers is competitive in our market. Some aspects (e.g. health insurance) are at or near the top while others (e.g. pension) are not.
- Working conditions in the Town of Palm Beach are outstanding.

In sum, I cannot recommend that the Town spend \$100,000 to provide a desired benefit that is not required by the applicable law and will not make the Town materially more competitive in our employment market. Elsewhere in the proposed FY15 budget materials, I make the following recommendations:

- Increase the starting annual salary for police officers from \$47,000 to \$50,000.
- Increase pay ranges for all non-union employees, including police officers, by 3%.
- Provide a full 4% discretionary Town 401(a) contribution to all non-union employees, including police officers.
- Continue the Town's outstanding health insurance program with no changes and no premium increases for FY15.

As these recommendations indicate, I am concerned for the welfare and morale of our employee team. I also believe each of the above actions would be a good business decision. What differentiates this matter from those other matters is that I do not believe it would be a good business decision to voluntarily expend \$100,000 on additional police officer overtime.

### **SPECIAL CONSIDERATIONS**

There is an alternative the Town Council may wish to consider. The overtime pay policy for deputies at the Palm Beach County Sheriff's Office (PBSO) provides overtime pay for all hours worked after the first 167 hours in each 28-day pay period. Matching that level of benefit, which several other local law enforcement agencies have done, would cost the Town approximately \$20,000 for FY15. For the reasons cited in this memorandum, I am not recommending that the Town match PBSO's benefit. However, if the Town Council agrees with my recommendation

not to fund the \$100,000 option but disagrees with my recommendation to maintain the current policy, then matching the PBSO policy would be a logical and affordable middle ground.

**FUNDING / FISCAL IMPACT**

As indicated herein, the estimated FY15 cost of reverting to the pre-2012 policy would be \$100,000 and the estimated FY15 cost of matching the PBSO policy would be \$20,000.

PBE:

cc: Kirk W. Blouin, Director of Public Safety  
Danielle Olson, Director of Human Resources  
Jane Struder, Director of Finance



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## FY 15 Budget Summary by Fund Type, Revenues and Expenditures

	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
<b>Revenues</b>							
Ad Valorem Taxes	\$43,424,300	\$0	\$0	\$0	\$0	\$0	\$43,424,300
Non Ad Valorem Taxes	7,937,500	0	0	0	0	0	7,937,500
Licenses and Permits	6,835,600	0	0	0	0	0	6,835,600
Intergovernmental	1,079,750	0	850,000	0	0	0	1,929,750
Charges for Services	3,573,600	0	0	5,253,400	6,649,102	0	15,476,102
Fines and Forfeitures	1,210,000	0	0	0	0	0	1,210,000
Contributions	0	0	0	0	0	7,470,852	7,470,852
Interest Earnings	578,694	1,500	245,370	6,400	121,500	18,550,000	19,503,464
Miscellaneous	221,000	0	10,000	0	30,000	750,000	1,011,000
Special Assessments	0	775,000	222,925	0	0	0	997,925
Interfund Transfers	885,000	7,036,813	6,002,000	0	1,925,362	1,577,000	17,426,175
<b>Subtotal</b>	<b>65,745,444</b>	<b>7,813,313</b>	<b>7,330,295</b>	<b>5,259,800</b>	<b>8,725,964</b>	<b>28,347,852</b>	<b>123,222,668</b>
Appropriations from Fund Balance	1,549,900	187,612	66,552,040	453,821	6,370,816	0	75,114,189
<b>Total Revenues</b>	<b>\$67,295,344</b>	<b>\$8,000,925</b>	<b>\$73,882,335</b>	<b>\$5,713,621</b>	<b>\$15,096,780</b>	<b>\$28,347,852</b>	<b>\$198,336,857</b>
<b>Expenditures</b>							
Salaries and Wages	\$24,927,999	\$0	\$97,864	\$1,330,642	\$144,961	\$97,518	\$26,598,984
Employee Benefits	13,576,525	0	46,621	540,897	5,229,164	2,538,851	21,932,058
Contractual	8,565,388	0	244,925	1,296,000	1,631,184	17,770,700	29,508,197
Commodities	1,753,846	0	2,400	286,100	4,855	300	2,047,501
Capital Outlay	59,200	0	72,325,712	175,500	1,585,630	0	74,146,042
Depreciation	1,817,444	0	0	725,182	2,758	0	2,545,384
Debt Service	0	7,983,425	0	0	0	0	7,983,425
Interfund Transfers	15,379,362	0	959,613	1,087,200	2,498,228	0	19,924,403
Other	1,215,580	16,500	205,000	272,100	4,000,000	0	5,709,180
<b>Subtotal</b>	<b>67,295,344</b>	<b>7,999,925</b>	<b>73,882,135</b>	<b>5,713,621</b>	<b>15,096,780</b>	<b>20,407,369</b>	<b>190,395,174</b>
Transfer to Fund Balance/Retained Earnings	0	1,000	200	0	0	7,940,483	7,941,683
<b>Total Expenditures</b>	<b>\$67,295,344</b>	<b>\$8,000,925</b>	<b>\$73,882,335</b>	<b>\$5,713,621</b>	<b>\$15,096,780</b>	<b>\$28,347,852</b>	<b>\$198,336,857</b>

<b>Financial Ratios</b>							
	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	64.53%	0.00%	0.00%	0.00%	0.00%	0.00%	21.89%
Ad Valorem Taxes per capita (8,168 population)	\$5,316	\$0	\$0	\$0	\$0	\$0	\$5,316
Total expenditures per capita (8,168 population)	\$8,239	\$980	\$9,045	\$700	\$1,848	\$3,471	\$24,282
Personnel as a percentage of the total budget	37.04%	0.00%	0.13%	23.29%	0.96%	0.34%	13.41%
Capital expenditures as percentage of total fund budget	0.09%	0.00%	97.89%	3.07%	10.50%	0.00%	37.38%
Capital expenditures per capita (8,168 population)	\$7	\$0	\$8,855	\$21	\$194	\$0	\$9,078



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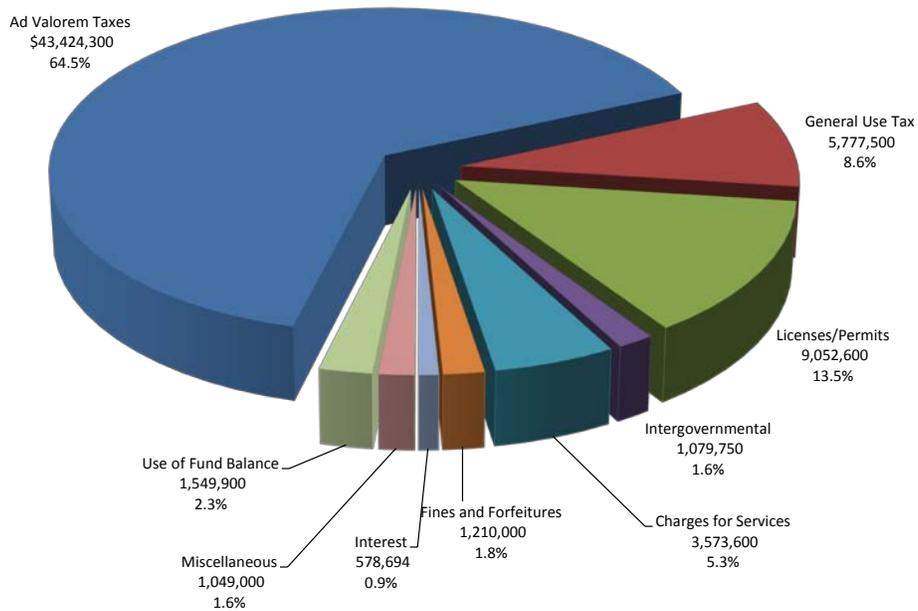
**Town of Palm Beach, Florida**  
**General Fund Revenues and Expenditures**  
**Budget Comparison**  
**Fiscal Years 2014 - 2015**

	<b>Budget FY2014</b>	<b>Proposed Budget FY2015</b>	<b>FY14 vs. FY15 \$ Difference</b>	<b>FY14 vs. FY15 % Change</b>
<b>Revenues</b>				
Ad Valorem Taxes	\$38,647,700	\$43,424,300	\$4,776,600	12.4%
Non Ad Valorem Taxes	7,367,500	7,937,500	\$570,000	7.7%
Licenses & Permits	6,588,200	6,835,600	\$247,400	3.8%
Intergovernmental	1,052,000	1,079,750	\$27,750	2.6%
Charges for Services	3,552,275	3,573,600	\$21,325	0.6%
Fines and Forfeitures	1,181,000	1,210,000	\$29,000	2.5%
Investment Earnings	425,373	578,694	\$153,321	36.0%
Miscellaneous Revenues	247,845	221,000	-\$26,845	-10.8%
Interfund Transfers	885,000	885,000	\$0	0.0%
Transfer from CIP	0	0	\$0	100.0%
Transfer From Fund Balance	5,459,600	1,549,900	-\$3,909,700	-71.6%
<b>Total Revenues</b>	<b>\$65,406,493</b>	<b>\$67,295,344</b>	<b>\$1,888,851</b>	<b>2.9%</b>
<b>Expenditures</b>				
<b>Department</b>				
Legislative	\$95,600	\$95,600	\$0	0.0%
General Government	788,300	833,100	\$44,800	5.7%
Town Manager	802,669	826,728	\$24,059	3.0%
Advice and Litigation	518,915	529,812	\$10,897	2.1%
Human Resources	710,293	835,408	\$125,115	17.6%
Information Systems	1,867,798	2,210,216	\$342,418	18.3%
Finance	1,956,080	1,929,228	-\$26,852	-1.4%
Planning/Building/Zoning	3,716,581	3,862,035	\$145,454	3.9%
Library	297,659	306,580	\$8,921	3.0%
Fire-Rescue	11,031,311	11,486,486	\$455,175	4.1%
Police	13,507,634	13,688,986	\$181,352	1.3%
Emergency Management	47,950	47,000	-\$950	-2.0%
Public Works	14,523,703	14,355,803	-\$167,900	-1.2%
Contingency	860,000	909,000	\$49,000	5.7%
Transfer to Other Funds	14,682,000	15,379,362	\$697,362	4.7%
<b>Total Expenditures</b>	<b>\$65,406,493</b>	<b>\$67,295,344</b>	<b>\$1,888,851</b>	<b>2.9%</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$0</b>	<b>\$0</b>		



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Revenues by Type



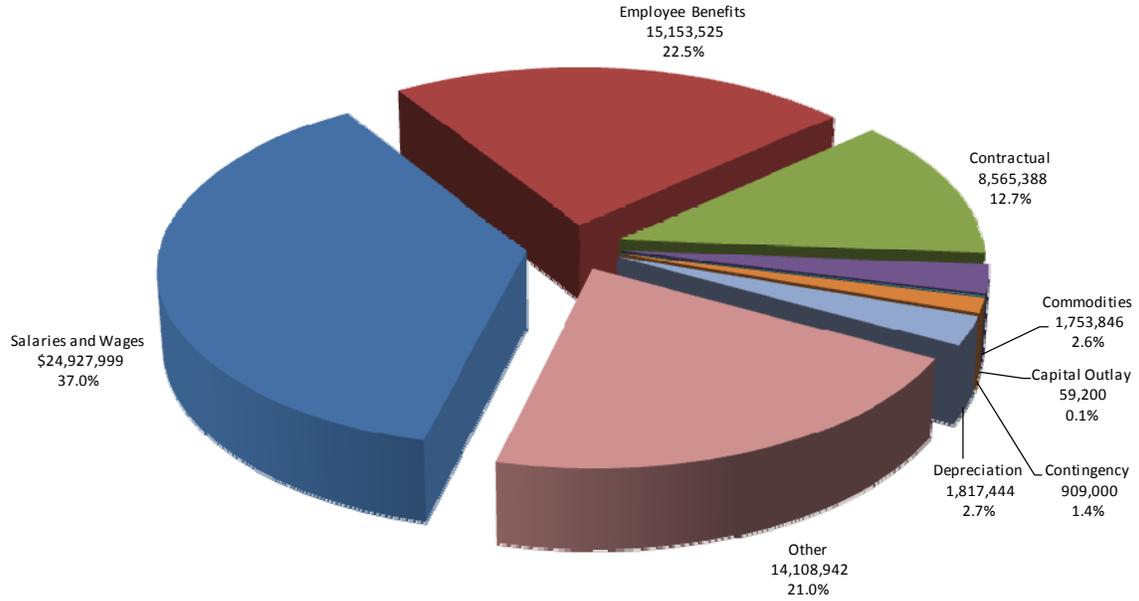
Ad Valorem Taxes	\$ 43,424,300
General Use Tax	5,777,500
Licenses/Permits	9,052,600
Intergovernmental	1,079,750
Charges for Services	3,573,600
Fines and Forfeitures	1,210,000
Interest	578,694
Miscellaneous	1,049,000
Use of Fund Balance	1,549,900
	\$ 67,295,344

Title	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget	% Variance	% of Total Budget
<b>Ad Valorem Taxes</b>							
Current Ad Valorem Taxes	36,636,311	37,376,601	38,647,700	39,807,131	43,424,300	12.36%	64.53%
Back Taxes	26,605	96,506	-	-	-	0.00%	0.00%
	36,662,916	37,473,107	38,647,700	39,807,131	43,424,300	12.36%	64.53%
<b>Sales, Use and Fuel Taxes</b>							
1-6 Cents Local Opt Fuel Tax	204,905	203,961	210,000	205,000	210,000	0.00%	0.31%
1-5 Cents Local Opt Fuel Tax	96,335	95,120	100,000	100,000	100,000	0.00%	0.15%
	301,240	299,081	310,000	305,000	310,000	0.00%	0.46%
<b>Utility Services Taxes</b>							
Electricity Utility	2,221,874	2,362,068	2,200,000	2,400,000	2,550,000	15.91%	3.79%
Simplified Telecom Tax	1,142,166	1,149,952	1,200,000	1,100,000	1,200,000	0.00%	1.78%
Water Utility	1,368,085	1,336,302	1,350,000	1,450,000	1,450,000	7.41%	2.15%
Gas Utility	232,124	246,874	250,000	250,000	260,000	4.00%	0.39%
Propane Utility	9,384	3,519	7,500	7,500	7,500	0.00%	0.01%
	4,973,633	5,098,715	5,007,500	5,207,500	5,467,500	9.19%	8.12%
<b>Business Tax Receipts</b>							
Business Tax Receipts	654,084	633,552	640,500	625,000	640,500	0.00%	0.95%
Business Tax Receipt Penalties	15,011	33,236	25,000	50,000	25,000	0.00%	0.04%
	669,095	666,788	665,500	675,000	665,500	0.00%	0.99%
<b>Building Permits</b>							
Building	3,773,399	4,309,754	4,000,000	4,300,000	4,100,000	2.50%	6.09%
Radon Gas	-	-	-	-	-	0.00%	0.00%
Electrical	353,235	437,172	300,000	350,000	375,000	25.00%	0.56%
Plumbing	200,456	256,504	175,000	250,000	200,000	14.29%	0.30%
Permit Processing	29,517	31,550	20,000	37,500	30,000	50.00%	0.04%
Permit Penalty	4,118	60,898	25,000	25,000	25,000	0.00%	0.04%
Except/Var. App.	170,300	161,350	150,000	165,000	155,000	3.33%	0.23%
Consultants Fees	19,353	4,633	20,000	5,000	5,000	-75.00%	0.01%
Special Plan Review Fee	347,650	412,700	275,000	280,000	275,000	0.00%	0.41%
Reinspection Fees	1,950	2,550	3,500	2,500	2,100	-40.00%	0.00%
Special Detail - PZB	3,495	130	-	-	-	0.00%	0.00%
Abandonments	-	1,973	-	-	-	0.00%	0.00%
Architectural Fees	129,743	140,070	110,000	150,000	130,000	18.18%	0.19%
Landmarks Submittal	19,150	27,980	20,000	23,600	20,000	0.00%	0.03%
Tax Abatement Program	-	-	1,200	-	-	-100.00%	0.00%
Mechanical Permits	267,869	381,481	300,000	300,000	300,000	0.00%	0.45%
Contractor Registration Fee	11,954	10,600	10,000	9,000	10,000	0.00%	0.01%
Landscape Permit	5,046	7,578	5,000	10,000	10,000	100.00%	0.01%
Advanced Irrigation	-	-	-	4,000	4,000	100.00%	0.01%
Miscellaneous Permit Fees	-	458	-	200	-	0.00%	0.00%
Building Permit Search Fee	20,150	28,850	20,000	35,000	30,000	50.00%	0.04%
Dune Vegetation Fee	-	-	1,000	4,000	4,000	300.00%	0.01%
Permit Revision Fee	157,525	224,025	175,000	215,000	150,000	-14.29%	0.22%
	5,514,910	6,500,256	5,610,700	6,165,800	5,825,100	3.82%	8.66%
<b>Franchise Fees</b>							
Electricity Franchise	1,900,717	1,872,920	1,900,000	1,950,000	1,960,000	3.16%	2.91%
Gas Franchise	139,727	163,145	150,000	165,000	200,000	33.33%	0.30%
	2,040,444	2,036,065	2,050,000	2,115,000	2,160,000	5.37%	3.21%
<b>Other Licenses, Fees and Permits</b>							
Right Of Way Permits	264,297	332,212	250,000	325,000	275,000	10.00%	0.41%
Gainesville Plan	12,210	20,560	15,000	20,000	20,000	33.33%	0.03%
Arlington Plan	22,215	36,180	35,000	38,000	38,000	8.57%	0.06%
Taxi Permits	5,400	4,250	1,500	1,500	1,500	0.00%	0.00%
Flood Plain Management Permit Fee	9,450	12,150	10,000	10,000	10,000	0.00%	0.01%
Newsrack Enclosure Admin Fee	630	120	500	1,000	500	0.00%	0.00%
Charitable Solicitations Fee	45,380	47,380	50,000	45,000	50,000	0.00%	0.07%
Charitable Solicit. Adv. Fee	-	345	-	-	-	0.00%	0.00%
Char Solit Late Filing Fee	5,835	6,325	7,000	7,000	7,000	0.00%	0.01%
	365,417	459,522	369,000	447,500	402,000	8.94%	0.60%
<b>Federal Grants</b>							
Bullet Proof Vests Grant	8,073	3,861	7,000	7,000	2,500	-64.29%	0.00%
Fdle Justice Assistance Grant	-	-	-	-	-	0.00%	0.00%
Fema Grant - Fire-Rescue	-	-	-	-	26,250	100.00%	0.04%
	8,073	3,861	7,000	7,000	28,750	310.71%	0.04%

Title	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget	% Variance	% of Total Budget
<b>State Shared Revenues</b>							
State Revenue Sharing	231,764	249,852	250,000	250,000	255,000	2.00%	0.38%
Alcoholic Beverage Lic	25,247	19,461	25,000	25,000	25,000	0.00%	0.04%
Local Govt. Sales Tax	546,021	572,763	580,000	585,000	595,000	2.59%	0.88%
Fire Supplemental Compensation	32,741	30,402	33,000	30,000	33,000	0.00%	0.05%
911 Equip Reimbursement	115,965	55,463	100,000	85,000	108,000	8.00%	0.16%
Seized Tag	2,650	2,967	3,000	3,200	3,000	0.00%	0.00%
Fuel Tax Refund	12,392	13,134	10,000	35,000	12,000	20.00%	0.02%
	966,780	944,042	1,001,000	1,013,200	1,031,000	3.00%	1.53%
<b>Grants From Other Local Units</b>							
Ems Grant - Palm Beach County	55,799	-	14,000	14,000	-	-100.00%	0.00%
	55,799	-	14,000	14,000	-	-100.00%	0.00%
<b>Shared Revenues-Other Local Units</b>							
County Occ. Licenses	20,781	17,291	15,000	15,000	15,000	0.00%	0.02%
\$12.50 Citation Monies	-	25,522	15,000	10,000	5,000	-66.67%	0.01%
	20,781	42,813	30,000	25,000	20,000	-33.33%	0.03%
<b>Public Safety</b>							
Special Assignment Ot - Other	1,078,853	631,809	650,000	630,000	625,000	-3.85%	0.93%
Police Id Cards	17,564	17,219	20,000	20,000	20,000	0.00%	0.03%
Burglar Alarm False Alarm Fees	77,490	85,550	75,000	65,000	25,000	-66.67%	0.04%
Burglar Alarm Registration Fee	46,873	47,903	50,000	50,000	50,000	0.00%	0.07%
Burglar Alarm - Penalties	3,671	5,147	5,000	5,000	5,000	0.00%	0.01%
Burglar Alarm - Direct Connect	6,729	5,600	6,000	10,000	50,000	733.33%	0.07%
Valet Parking Permit	10,850	11,100	10,000	10,000	10,000	0.00%	0.01%
Tent Permits	7,982	20,879	10,000	30,000	20,000	100.00%	0.03%
Special Detail-Fire	31,773	21,265	45,000	30,000	30,000	-33.33%	0.04%
Fire Prev Bonfires	4,800	3,600	4,000	5,000	4,000	0.00%	0.01%
Fire Prev Fire Hydrant	-	400	500	500	500	0.00%	0.00%
Fire Prev Hot Work	54,228	58,037	35,000	48,000	45,000	28.57%	0.07%
Fire Prev Public Assembly	1,711	1,285	2,000	1,400	2,000	0.00%	0.00%
False Fire Alarms	15,555	23,330	10,000	17,000	15,000	50.00%	0.02%
Fire Prev Fireworks	20,000	12,000	12,000	12,000	14,000	16.67%	0.02%
Bldg. Insp. Fund Fees	7,209	8,270	7,000	7,500	7,500	7.14%	0.01%
Radon Gas	7,205	8,270	7,000	7,500	7,500	7.14%	0.01%
Fire Prev Technical Fire Insp	42,389	39,130	40,000	40,000	40,000	0.00%	0.06%
Fire Prev Annual Ins Fee	88,976	113,773	120,000	120,000	115,000	-4.17%	0.17%
Ems Transport Fees	477,169	325,967	400,000	350,000	350,000	-12.50%	0.52%
	2,001,027	1,440,534	1,508,500	1,458,900	1,435,500	-4.84%	2.13%
<b>Physical Environment</b>							
Special Solid Waste	8,735	8,553	10,000	10,000	10,000	0.00%	0.01%
Solid Waste	981,859	962,527	920,000	920,000	947,600	3.00%	1.41%
Comp. Garbage Collection Fee	223,714	257,009	253,925	250,000	262,000	3.18%	0.39%
SWA Recycling Revenue	41,368	31,109	30,000	30,000	30,000	0.00%	0.04%
Easement Acquisition	-	-	-	-	-	0.00%	0.00%
Historic Speciman Tree Fee	4,641	4,862	5,000	5,000	5,000	0.00%	0.01%
	1,260,317	1,264,060	1,218,925	1,215,000	1,254,600	2.93%	1.86%
<b>Transportation</b>							
Prkg Meter Royal Palm Way Lot	12,412	12,521	12,000	12,000	12,500	4.17%	0.02%
Prkg Meter Ocean Front	445,625	501,238	475,000	500,000	500,000	5.26%	0.74%
Prkg Meter Lake Front	14,004	13,877	15,000	25,000	25,000	66.67%	0.04%
Prkg Meter Phipps Ocean Front	50,353	55,447	45,000	55,000	55,000	22.22%	0.08%
Prkg Meter Peruvian	89,729	89,717	90,000	95,000	95,000	5.56%	0.14%
Prkg Meter Bradley Place	4,776	5,495	6,000	6,000	6,500	8.33%	0.01%
Parking Meter Royal Palm Way	25,813	32,645	31,000	32,000	32,000	3.23%	0.05%
Other Parking Placard Programs	138,205	119,210	115,000	120,000	120,000	4.35%	0.18%
	780,917	830,150	789,000	845,000	846,000	7.22%	1.26%
<b>Other Charges for Services</b>							
Bldg/Elec/Plumbing Code Sales	-	-	-	-	-	0.00%	0.00%
Map/Sales Code	-	-	-	-	-	0.00%	0.00%
Certification Copy	703	779	700	500	500	-28.57%	0.00%
Misc Copies	3,714	6,485	5,000	6,500	6,000	20.00%	0.01%
Meeting Tapes Sales	22	-	150	-	-	-100.00%	0.00%
Lien Search Fee	27,510	32,797	25,000	30,000	30,000	20.00%	0.04%
Microfiche/Scanned Documents	6,976	1,200	5,000	1,300	1,000	-80.00%	0.00%
Data Processing Services	75	151	-	-	-	0.00%	0.00%
	39,000	41,412	35,850	38,300	37,500	4.60%	0.06%

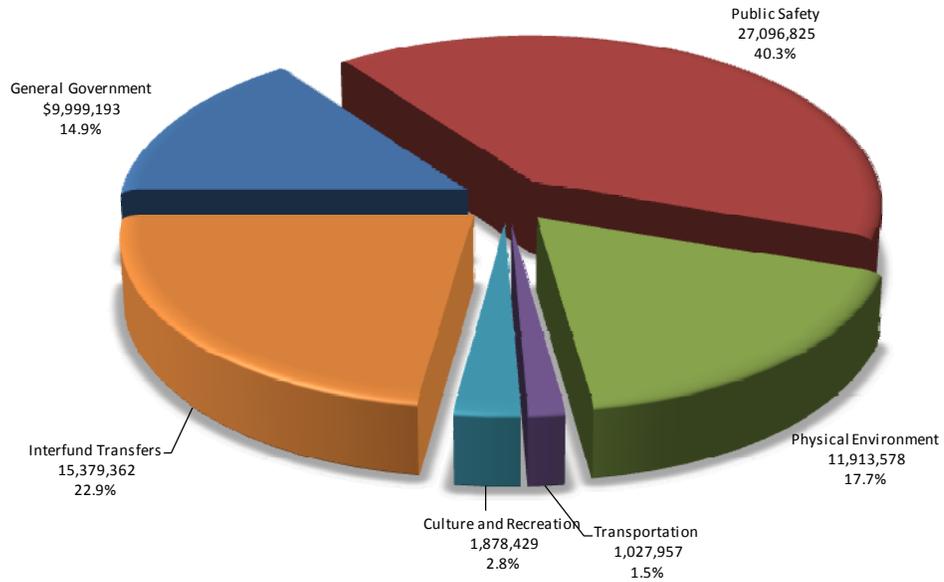
Title	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget	% Variance	% of Total Budget
<b>Judgments and Fines</b>							
Fines - Other Parking	512,011	558,859	650,000	700,000	700,000	7.69%	1.04%
Fines - Parking Meters	75,030	63,786	75,000	45,000	50,000	-33.33%	0.07%
Row Parking Violation Fines	11,980	9,258	10,000	20,000	20,000	100.00%	0.03%
Moving Violations	42,626	8,121	20,000	10,000	10,000	-50.00%	0.01%
Court Order Wade	634	-	-	-	-	0.00%	0.00%
Revenue/2nd \$ Funding	5,672	1,840	6,000	4,000	4,000	-33.33%	0.01%
Boot Fees	29,370	21,000	25,000	25,000	26,000	4.00%	0.04%
Penalty - Other Parking	148,863	153,335	160,000	165,000	165,000	3.13%	0.25%
Penalty - Parking Meters	31,800	21,593	25,000	25,000	25,000	0.00%	0.04%
	857,986	837,792	971,000	994,000	1,000,000	2.99%	1.49%
<b>Violations of Local Ordinances</b>							
Code Compliance Fines	233,450	681,546	200,000	800,000	200,000	0.00%	0.30%
Code Compliance Admin Fee	15,000	11,450	10,000	10,000	10,000	0.00%	0.01%
	248,450	692,996	210,000	810,000	210,000	0.00%	0.31%
<b>Interest and Other Earnings</b>							
Interest - Checking	-	-	-	-	-	0.00%	0.00%
Fmivt Interest	266,266	(69,361)	299,873	300,000	463,194	54.46%	0.69%
PFM/TD Bank Interest Income	137,408	46,036	75,000	95,000	75,000	0.00%	0.11%
PFM/TD Bank Interest Income ECR	615	529	500	500	500	0.00%	0.00%
Investment Earnings/Ad Valorem	91,023	55,220	50,000	50,000	40,000	-20.00%	0.06%
	495,312	32,424	425,373	445,500	578,694	36.04%	0.86%
<b>Rents and Royalties</b>							
Room Rental Dep - South Fire	136	189	-	-	-	0.00%	0.00%
Vending Machine Commissions	-	-	500	-	-	-100.00%	0.00%
Rooftop Lease	104,844	69,417	98,345	50,000	68,500	-30.35%	0.10%
	104,980	69,606	98,845	50,000	68,500	-30.70%	0.10%
<b>Disposition of Fixed Assets</b>							
Surplus Furn & Equipment	1,392	141	-	-	-	0.00%	0.00%
Sale of Land	-	148,731	-	-	-	0.00%	0.00%
	1,392	148,872	-	-	-	0.00%	0.00%
<b>Other Miscellaneous Revenues</b>							
Insurance Proceeds	494,502	-	-	-	-	0.00%	0.00%
Kreusler Park Admin	(3,749)	-	-	-	-	0.00%	0.00%
State Highway Lighting Maint	71,242	72,162	70,000	71,000	71,000	1.43%	0.11%
Rebate For Town Towing	1,910	1,656	2,000	1,900	2,000	0.00%	0.00%
Control Pay Advance Revenue Share	838	-	-	-	-	0.00%	0.00%
Credit Card Customer Surcharge	-	2,289	-	2,500	2,500	100.00%	0.00%
Miscellaneous Revenue	12,408	275,162	20,000	20,000	20,000	0.00%	0.03%
	577,151	351,269	92,000	95,400	95,500	3.80%	0.14%
<b>Interfund Transfer</b>							
Use Of Fund Balance	-	-	5,459,600	4,000,000	1,549,900	-71.61%	2.30%
Transfer From CIP	-	-	-	-	-	0.00%	0.00%
Interfd Transfer-Marina	800,000	885,000	885,000	885,000	885,000	0.00%	1.32%
Interfd Transfer - Golf	-	-	-	-	-	0.00%	0.00%
	800,000	885,000	6,344,600	4,885,000	2,434,900	-61.62%	3.62%
	58,745,620	60,118,365	65,406,493	66,619,231	67,295,344	2.89%	100.00%

**Expenditures by Type**



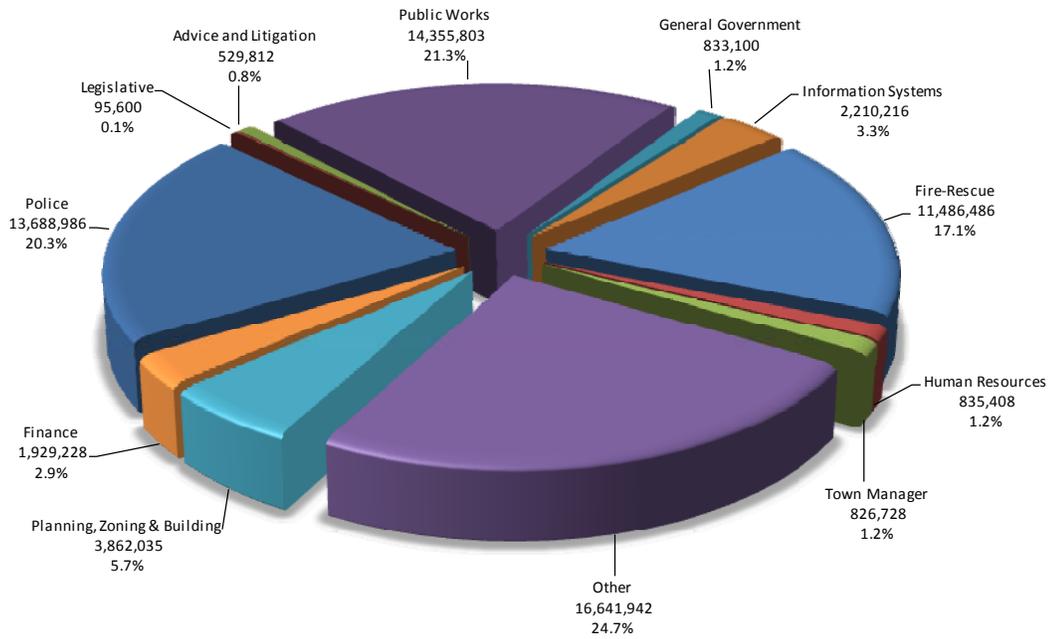
Salaries and Wages	\$	24,927,999
Employee Benefits		15,153,525
Contractual		8,565,388
Commodities		1,753,846
Capital Outlay		59,200
Contingency		909,000
Depreciation		1,817,444
Other		14,108,942
	\$	<u>67,295,344</u>

**Expenditures by Function**



General Government	\$ 9,999,193
Public Safety	27,096,825
Physical Environment	11,913,578
Transportation	1,027,957
Culture and Recreation	1,878,429
Interfund Transfers	15,379,362
	<u>\$ 67,295,344</u>

**Expenditures by Department**



Legislative	\$	95,600
General Government		833,100
Town Manager		826,728
Advice and Litigation		529,812
Information Systems		2,210,216
Human Resources		835,408
Finance		1,929,228
Planning, Zoning & Building		3,862,035
Fire-Rescue		11,486,486
Police		13,688,986
Public Works		14,355,803
Other		16,641,942
	\$	<u>67,295,344</u>

Program		FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	59,959	95,600	95,600	93,100	95,600	0.00%	0.14%
GENERAL GOVERNMENT	113	623,739	788,300	838,300	792,435	833,100	5.68%	1.24%
TOWN MANAGER'S OFFICE	121	735,879	802,669	802,669	805,623	826,728	3.00%	1.23%
ADVICE & LITIGATION	122	538,451	518,915	558,915	544,200	529,812	2.10%	0.79%
INFORMATION SYSTEMS	125	1,812,592	1,867,798	2,027,857	1,867,798	2,210,216	18.33%	3.28%
HUMAN RESOURCES	123	633,448	710,293	741,969	740,486	835,408	17.61%	1.24%
FINANCE								
Records Management	131	291,035	321,475	325,435	343,232	316,520	-1.54%	0.47%
Financial Management	141	975,927	1,046,498	1,046,498	1,021,299	983,777	-5.99%	1.46%
Purchasing	144	568,147	588,107	588,107	590,392	628,931	6.94%	0.93%
		1,835,109	1,956,080	1,960,040	1,954,923	1,929,228	-1.37%	2.87%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	561,254	602,564	664,689	641,695	639,316	6.10%	0.95%
Permit Issuance	212	918,018	1,121,585	1,186,335	1,078,150	1,190,785	6.17%	1.77%
Inspection/Compliance	213	1,003,297	1,180,206	1,221,206	1,176,800	1,215,516	2.99%	1.81%
Landmarks Preservation	214	156,593	154,429	156,439	153,500	157,581	2.04%	0.23%
Fire Prevention	215	360,737	343,404	343,404	346,613	359,597	4.72%	0.53%
Code Enforcement	216	301,904	314,393	314,393	310,727	299,240	-4.82%	0.44%
		3,301,803	3,716,581	3,886,466	3,707,485	3,862,035	3.91%	5.74%
LIBRARY SERVICES	321	288,989	297,659	297,659	297,659	306,580	3.00%	0.46%
FIRE-RESCUE								
Fire Administration	411	606,288	613,971	613,971	621,323	626,573	2.05%	0.93%
Operations	417	8,868,272	9,432,853	9,440,467	9,440,728	9,823,892	4.15%	14.60%
Training	418	270,147	293,282	294,312	293,936	313,590	6.92%	0.47%
Beach Rescue	432	517,030	691,205	691,205	697,579	722,431	4.52%	1.07%
		10,261,737	11,031,311	11,039,955	11,053,566	11,486,486	4.13%	17.07%
POLICE								
Administrative Management	421	923,447	909,067	913,517	933,528	932,867	2.62%	1.39%
Org Crime/Vice/Narcotics	422	570,677	719,968	719,968	619,132	721,112	0.16%	1.07%
Records Information Systems	423	183,155	200,482	200,482	203,775	187,185	-6.63%	0.28%
Training/Per/Pub Enf	424	257,874	289,216	289,216	249,034	268,636	-7.12%	0.40%
Communications	425	1,351,659	1,473,608	1,487,596	1,379,415	1,539,441	4.47%	2.29%
Crime Scene/Evidence	426	202,873	193,674	199,957	191,755	206,086	6.41%	0.31%
Patrol Services	428	7,040,234	8,099,264	8,102,485	7,901,774	8,134,846	0.44%	12.09%
Criminal Investigation	429	942,639	974,583	974,583	943,190	1,058,507	8.61%	1.57%
Parking Control	430	523,659	647,772	647,772	589,555	640,306	-1.15%	0.95%
		11,996,217	13,507,634	13,535,576	13,011,158	13,688,986	1.34%	20.34%
PUBLIC WORKS								
Administrative Management	511	837,984	985,360	985,360	985,360	996,273	1.11%	1.48%
Street Repair/Maintenance	521	357,867	345,706	350,910	350,910	355,260	2.76%	0.53%
Traffic Control	523	175,832	264,997	267,970	267,970	242,645	-8.43%	0.36%
Street Lighting	524	501,639	418,625	455,084	455,084	430,052	2.73%	0.64%
Storm Sewer Maintenance	531	703,364	915,768	934,294	934,294	844,618	-7.77%	1.26%
Sanitary Sewer Maintenance	532	1,255,805	1,354,768	1,360,368	1,360,368	1,454,892	7.39%	2.16%
Sanitary Sewer Treatment	533	1,244,776	1,600,000	1,662,752	1,662,752	1,834,000	14.63%	2.73%
Residential Collection	541	835,043	982,889	982,889	982,889	1,020,620	3.84%	1.52%
Commercial Collection	542	935,950	1,004,756	1,004,756	1,004,756	972,877	-3.17%	1.45%
Refuse Disposal	543	33,675	100,000	100,000	100,000	50,000	-50.00%	0.07%
Yard Trash Collection	544	1,740,856	1,818,858	1,853,797	1,853,797	1,804,167	-0.81%	2.68%
Recycling	545	277,332	266,977	266,977	266,977	274,266	2.73%	0.41%
Beach Cleaning	546	100,432	107,115	107,115	107,115	102,912	-3.92%	0.15%
Parks	551	1,100,299	1,346,113	1,432,056	1,432,056	1,311,356	-2.58%	1.95%
Facilities Maintenance	554	968,489	1,047,768	1,076,720	1,076,720	1,045,464	-0.22%	1.55%
Parking Meter Maint & Collections	558	168,641	175,536	175,849	175,849	198,826	13.27%	0.30%
General Engineering Services	561	579,316	616,674	630,311	630,311	635,452	3.05%	0.94%
Right of Way Inspections	565	105,172	152,881	152,881	152,881	142,162	-7.01%	0.21%
Equip Operations/Maintenance	571	561,470	635,757	638,933	638,933	639,961	0.66%	0.95%
Coastal Management	581	567,086	383,155	452,763	452,763	-	-100.00%	0.00%
		13,051,028	14,523,703	14,891,785	14,891,785	14,355,803	-1.16%	21.33%
TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%	1.49%
Coastal Protection Fund (309)	611	4,765,099	4,200,000	4,200,000	4,200,000	4,777,000	13.74%	7.10%
Debt Service Fund (205)	612	3,500,000	6,100,000	6,100,000	6,100,000	6,100,000	0.00%	9.06%
Group Health Retirees (610)	621	1,769,000	1,506,000	1,506,000	1,506,000	1,577,000	4.71%	2.34%
Risk-W/C.Liab,Prop (501)	622	1,892,780	1,876,000	1,876,000	1,876,000	1,925,362	2.63%	2.86%
Employee Retirement Fund (600)	624	-	-	-	-	-	0.00%	0.00%
		12,926,879	14,682,000	14,682,000	14,682,000	15,379,362	4.75%	22.85%
EMERGENCY/DISASTER RESPONSE	710	5,581	47,950	47,950	47,000	47,000	-1.98%	0.07%
CONTINGENT APPROPRIATIONS	711	-	860,000	810,000	-	909,000	5.70%	1.35%
General Operating Fund (001) Total		45,144,532	50,724,493	51,534,741	49,807,218	51,915,982	2.95%	77.15%
Transfers to Other Funds		12,926,879	14,682,000	14,682,000	14,682,000	15,379,362	4.75%	22.85%
TOTAL GENERAL FUND		58,071,411	65,406,493	66,216,741	64,489,218	67,295,344	2.89%	100.00%

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**PROGRAM: LEGISLATIVE 111**

Pursuant to the Town's Charter, the Mayor and Town Council are elected at large by the electors of the Town. The Town Council enacts ordinances and resolutions, reviews and adopts the annual budget, and establishes policies and other measures which promote the general welfare of the Town and protect the health and safety of its citizens. Town Council members are elected for two-year terms, two in odd numbered years and three in even numbered years. The Mayor runs in odd numbered years for a two-year term and is not a voting member of the Council, but may vote to break a tie and may veto ordinances and resolutions, subject to Town Council override. Elected officials serve without pay.

This program also includes a funding allocation for Mayor and Town Council interaction with other government related agencies. These agencies include the Palm Beach County League of Cities, the Florida League of Cities, the Countywide Intergovernmental Coordination Program, and other local, State and Federal government organizations. Formal and informal interaction with other government representatives improves existing information exchange networks, and enables Town officials to provide better services to the community and protect the Town's interests in Federal, State, and County legislative and administrative matters.

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	50,283	50,386	83,100	83,100	80,600	83,100	0.00%
Commodities	9,776	9,573	12,500	12,500	12,500	12,500	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>60,059</b>	<b>59,959</b>	<b>95,600</b>	<b>95,600</b>	<b>93,100</b>	<b>95,600</b>	<b>0.00%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.



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**PROGRAM: GENERAL GOVERNMENT 113**

In accordance with Florida’s Uniform Accounting System Manual, this program represents the cost of general government services and activities which are not specifically or reasonably classified elsewhere within departmental program classifications of the Town’s General Fund budget. The majority of the activities in this program are overseen by the Town Manager’s Office.

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	712,650	540,964	557,000	557,000	557,000	595,400	6.89%
Employee Benefits	(3,747)	(623)	42,600	42,600	42,600	45,500	6.81%
Contractual	160,195	83,398	188,700	238,700	192,835	192,200	1.85%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	197	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>869,295</b>	<b>623,739</b>	<b>788,300</b>	<b>838,300</b>	<b>792,435</b>	<b>833,100</b>	<b>5.68%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The cost of compensated absences (accrued vacation and sick leave) as projected by the Finance Department.

**Employee Benefits:**

The cost of FICA associated with payment of compensated absences as projected by the Finance Department.

**Contractual:**

The Holiday Decorations budget (49.19) was increased by \$7,600 based on the 2013-14 actual costs.



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## PROGRAM: ADMINISTRATIVE MANAGEMENT 121

**Mission:** Town Manager's Office provides oversight and direction to all Town departments to promote continuous improvement of service delivery consistent with Town Council policy.

**Main Activities:**

- Advise Mayor and Town Council and assist them in the adoption of sound policy decisions.
- Promote the Town's vision/values.
- Communicate clearly and continuously with residents, elected officials, staff, and others both inside and outside the community.
- Monitor and manage staff progress on Town programs and projects.
- Deliver exceptional customer service to residents, elected officials, staff, and others both inside and outside the community.

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	515,533	527,904	555,422	555,422	555,422	567,847	2.24%
Employee Benefits	170,611	193,422	221,247	221,247	227,451	233,381	5.48%
Contractual	6,829	8,385	17,100	17,100	14,250	16,700	-2.34%
Commodities	7,269	6,168	8,900	8,900	8,500	8,800	-1.12%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>700,242</b>	<b>735,879</b>	<b>802,669</b>	<b>802,669</b>	<b>805,623</b>	<b>826,728</b>	<b>3.00%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases.

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

### Contractual:

The copy machine budget (47.01) was reduced to more accurately reflect expenditures.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Town Manager	1.000	1.000	1.000	1.000	1.000
Deputy Town Manager	1.000	1.000	1.000	1.000	1.000
Director of Recreation and Special Projects	-	0.100	0.100	0.100	0.100
Executive Assistant	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	2.000	2.000	2.000	2.000	2.000
	5.000	5.100	5.100	5.100	5.100



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**PROGRAM: ADVICE AND LITIGATION 122**

The Town Attorney advises the Town's elected officials and staff regarding legal matters concerning the Town of Palm Beach. The Town Attorney represents the Town in lawsuits, hearings, and other litigation matters and prepares contracts, deeds, ordinances, resolutions and other legal instruments for the Town. The Town Attorney, or his designee, attends Town Council, Architectural Commission, Code Enforcement Board, Landmarks Preservation Commission, Planning and Zoning Commission and other Town meetings to provide legal advice and direction regarding issues related to the deliberations of the Mayor, Town Council, Boards and Commissions. The Town Attorney is a contractual position serving at the pleasure of the Town Council. This program also includes funding for special counsel who advises and represents the Town in all collective bargaining and other labor related matters.

**Expenditure Summary**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Adjusted*</b>	<b>Projected</b>	<b>Budget</b>	<b>Change</b>
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	654,867	538,451	518,915	558,915	544,200	529,812	2.10%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>654,867</b>	<b>538,451</b>	<b>518,915</b>	<b>558,915</b>	<b>544,200</b>	<b>529,812</b>	<b>2.10%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.



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## PROGRAM: INFORMATION SYSTEMS 125

**Mission:** This division exists to maximize the capacity of information systems and technology to leverage human potential in service to the Town of Palm Beach.

**Main Activities:** The most important things we do to fulfill the mission are:

- Provide support and services to each department allowing them to best perform their jobs
- Provide the technology needed to give the Town the most efficient means to serve the community
- Support collaboration of emerging technology among Town personnel and residents
- Keep an electronic and technologic consensus between Town employees that allows for a more educated, informed and connected government
- Centralized systems support, service, programming and server high availability
- PC maintenance, upgrades, software concurrency
- Coordinate, regulate and educate regarding all computer, telephone and electronic systems
- Coordinate the continued implementation of replacement computers and systems as required.
- Oversee GIS Systems Activities and assist Departments with the use of these systems

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	489,487	507,812	510,076	510,076	510,076	683,162	33.93%
Employee Benefits	189,342	226,625	264,702	264,702	264,702	341,825	29.14%
Contractual	619,571	670,587	720,300	743,609	720,300	785,629	9.07%
Commodities	75,967	87,190	126,800	126,800	126,800	136,800	7.89%
Capital Outlay	21,551	4,476	10,000	146,750	10,000	15,000	50.00%
Depreciation	301,000	315,902	235,920	235,920	235,920	247,800	5.04%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,696,918</b>	<b>1,812,592</b>	<b>1,867,798</b>	<b>2,027,857</b>	<b>1,867,798</b>	<b>2,210,216</b>	<b>18.33%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases for existing employees and a proposed increase of two FTE: a Public Works Systems Analyst and a Public Safety Systems Analyst. These positions are explained in detail elsewhere in this budget document.

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan. Increases here are also related to the two proposed Systems Analyst positions.

### Contractual:

Contractual expenses for FY15 have increased because of changes in software maintenance. During FY14 the Town upgraded to a new Parking Ticket and Enforcement Management System along with adding three Tyler Eden System modules. There is also an increase in maintenance for Laser fiche due to the purchase of additional licenses for use Town wide. There were several software packages that were in other program budgets last year that were moved into this program to make the management of the software maintenance centralized.

### Commodities:

There is a small increase in commodities due to additional funds that are included for software in FY15.

### Capital Outlay:

The increase in Capital Outlay is for hardware that is over \$1,500. This includes additional funds to purchase network intrusion and security appliances to provide additional protection to the servers and network which are the backbone of the Town's computer infrastructure.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Information Systems Manager	1.000	1.000	1.000	1.000	1.000
Systems Analyst	1.000	1.000	1.000	1.000	3.000
GIS Coordinator	1.000	1.000	1.000	1.000	1.000
Information Systems Specialist	3.000	3.000	3.000	3.000	3.000
	6.000	6.000	6.000	6.000	8.000

**PROGRAM: HUMAN RESOURCES 123**

**Main Activities:** The most important things we do to fulfill the Town's mission are to provide cost effective and competitive compensation and benefit plans to employees; shield the Town from costly litigation related to employment issues; and provide support to employees, which enables them to serve the Town with pride.

**Expenditure Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	314,492	327,558	345,440	345,440	345,440	383,001	10.87%
Employee Benefits	112,052	137,265	163,406	163,406	150,810	185,392	13.45%
Contractual	128,345	147,018	187,410	219,086	225,474	258,506	37.94%
Commodities	16,817	20,930	13,360	13,360	18,085	7,832	-41.38%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	750	677	677	677	677	677	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>572,456</b>	<b>633,448</b>	<b>710,293</b>	<b>741,969</b>	<b>740,486</b>	<b>835,408</b>	<b>17.61%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases. The Department also proposed a shift of costs from contractual to salaries/benefits to convert an existing position from part to full-time in order to more fully serve the needs of employees/supervisors and maintain necessary day-to-day operations.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

Recruitment and clinic expenses account for the predominant reasons for the increase in this category. Increased recruitment activities have a direct effect on pre-employment as well as post-employment background expenses associated with the Clinic. There are other less impactful areas where a marginal increase is projected due to increased cost of services such as the Employee Assistance Program. As mentioned prior, a shift of costs from contractual to salaries/benefits proposed to convert an existing position from part to full-time in order to more fully serve the needs of employees/supervisors and maintain necessary day-to-day operations. Finally, the Department proposes a \$75,000 increase (to a total of \$100,000) in the Townwide training budget to address the Town's employee development needs beyond the existing compliance training, extending to a program that fosters professional and supervisory growth in preparation for expected retirements.

**Commodities:**

Clinic expenses including pre-employment testing and drug/alcohol free workplace testing that were charged as commodities in prior years was moved to contractual for FY15 in accordance with the State Chart of Accounts.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Director of Human Resources	0.800	0.800	0.776	0.776	0.776
Assistant Director	0.600	0.600	0.600	0.600	0.600
Occupational Health Nurse	1.000	1.000	1.000	1.000	1.000
Human Resources Analyst	0.900	0.900	0.900	0.900	0.900
HR Coordinator	-	0.350	0.350	0.350	0.350
HR Assistant	0.900	0.500	0.375	0.375	0.630
Office Assistant II/Clinic	0.370	0.370	0.375	0.375	0.375
	4.570	4.520	4.376	4.376	4.631



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**DEPARTMENT: FINANCE**

**Mission:** The Finance Department is dedicated to providing the highest quality service through a commitment to excellence, integrity and teamwork. We serve the finance, purchasing and record management needs of the Town Council, citizens, Town Manager, Town employees and general public. We provide publications and information to inform citizens and other interested parties regarding the financial position and operations of the Town. We use Generally Accepted Accounting Principles and GFOA budgeting standards to assure that policy makers and the community are well informed and the Town remains fiscally strong. It is important to us to perform our duties efficiently effectively, reliably, and accurately. We take pride in serving our elected officials, our fellow employees and our community.

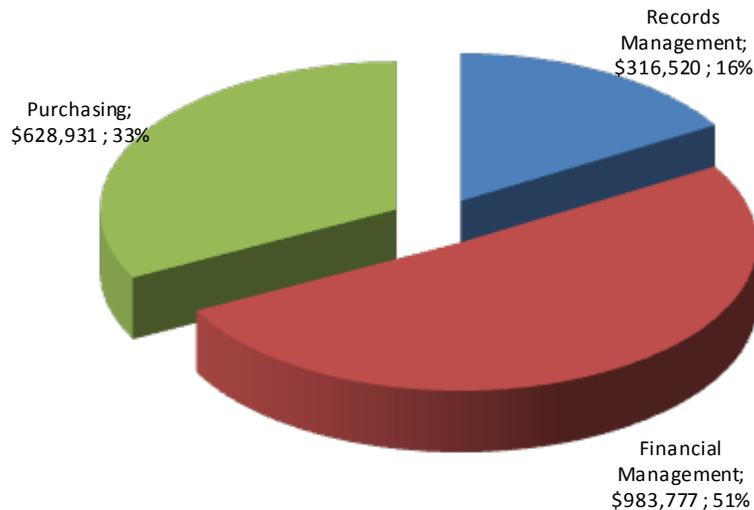
**Revenue Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
Taxi Permits	5,400	4,250	1,500	1,500	1,500	0.00%
Charitable Solicitations Fee	45,380	47,380	50,000	45,000	50,000	0.00%
Charitable Solicit. Adv. Fee	-	345	-	-	-	0.00%
Char Solit Late Filing Fee	5,835	6,325	7,000	7,000	7,000	0.00%
Meeting Tapes Sales	22	-	150	-	-	-100.00%
Lien Search Fee	27,510	32,797	25,000	30,000	30,000	20.00%
Control Pay Advance Revenue Share	838	-	-	-	-	0.00%
	<b>84,985</b>	<b>91,097</b>	<b>83,650</b>	<b>83,500</b>	<b>88,500</b>	<b>5.80%</b>

**Expenditure Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	1,152,535	1,177,457	1,209,037	1,209,037	1,186,211	1,204,628	-0.36%
Employee Benefits	425,212	477,074	540,399	540,399	542,017	515,422	-4.62%
Contractual	142,585	156,094	181,675	185,635	202,821	178,565	-1.71%
Commodities	59,164	21,450	24,000	24,000	22,905	27,250	13.54%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	3,963	3,034	969	969	969	3,363	247.06%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,783,459</b>	<b>1,835,109</b>	<b>1,956,080</b>	<b>1,960,040</b>	<b>1,954,923</b>	<b>1,929,228</b>	<b>-1.37%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.



	FY2012	FY2013	FY2014	FY2015
Total Full Time Equivalent Employees	17.950	18.141	18.141	18.141

**PROGRAM: RECORDS MANAGEMENT 131**

**Mission:** This division exists to provide reliable record keeping and efficient election management that meets the standards of the community.

**Main Activities:** The most important things we do to fulfill the mission are:

- Take minutes and transcribe them in an accurate and timely fashion
- Maintain official codes and documents
- Coordinate and manage municipal elections
- Process and issue various permits
- Fulfill public records requests
- Ensure record availability both electronically and by hard copy

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	163,970	172,645	181,983	181,983	181,983	192,585	5.83%
Employee Benefits	64,713	71,716	84,228	84,228	86,430	76,150	-9.59%
Contractual	22,786	42,813	50,900	54,860	70,800	44,635	-12.31%
Commodities	38,572	2,715	3,600	3,600	3,255	3,150	-12.50%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,146	1,146	764	764	764	-	-100.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>291,187</b>	<b>291,035</b>	<b>321,475</b>	<b>325,435</b>	<b>343,232</b>	<b>316,520</b>	<b>-1.54%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan. One of the three employees in this program opted out of the health insurance program.

**Contractual:**

The proposed budget for contractual includes a reduction in microfilming/digital scanning and codification/Code supplements.

**Commodities:**

The proposed budget for commodities includes a reduction in office supplies.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Town Clerk	1.000	1.000	1.000	1.000	1.000
Document Management Coordinator	1.000	1.000	1.000	1.000	1.000
Office Assistant III	1.000	1.000	1.000	1.000	1.000
	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>

**PROGRAM: FINANCIAL MANAGEMENT 141**

**Mission:** This division exists to provide central accounting, fiscal control and professional advice and recommendations in the formation of sound fiscal policies to ensure long term financial strength for the Town of Palm Beach.

**Main Activities:** The most important things we do to fulfill the mission are:

- Advise the Town Council and Manager regarding financial matters
- Develop and recommend administrative and Council fiscal policy
- Provide internal checks and balances regarding financial control and purchasing procedures
- Develop and submit an annual budget that is reliable and balanced
- Direct purchasing activities in an efficient effective manner

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	626,373	596,109	622,826	622,826	600,000	580,754	-6.76%
Employee Benefits	231,621	264,224	289,272	289,272	288,899	269,593	-6.80%
Contractual	111,839	103,212	119,400	119,400	118,100	118,430	-0.81%
Commodities	13,996	12,014	15,000	15,000	14,300	15,000	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	368	368	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>984,197</b>	<b>975,927</b>	<b>1,046,498</b>	<b>1,046,498</b>	<b>1,021,299</b>	<b>983,777</b>	<b>-5.99%</b>

\*FY14 Adjusted includes FY 14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The decline in salary and wages is due to recent and expected FY15 retirements in the department. These employees are expected to be replaced with employees earning less after the positions remain vacant for a period of time.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan. The decrease reflects the cost savings from retirements.

**Contractual:**

Total reflects slight decrease from FY14.

**Commodities:**

Total unchanged from FY14.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Finance Director	0.950	0.950	0.926	0.926	0.926
Assistant Finance Director	1.000	1.000	0.981	0.981	0.981
Accounting Supervisor	1.000	1.000	0.977	0.977	0.977
Accounting Assistant	2.000	2.000	3.000	3.000	3.000
Accounting Clerk	3.000	3.000	1.988	1.988	1.988
Payroll Specialist	1.000	1.000	0.769	0.769	0.769
	<b>8.950</b>	<b>8.950</b>	<b>8.641</b>	<b>8.641</b>	<b>8.641</b>

## PROGRAM: PURCHASING 144

**Mission:** The Purchasing Division provides professional procurement services to the Town Departments while ensuring compliance with County Ethics Commission, Inspector General, Florida State Statutes, and Town Purchasing Policies and Procedures. These services include purchase of supplies, equipment and services in an efficient, effective manner as well as managing the purchasing card program, the fixed asset inventory, central stores warehouse, and surplus property.

**Main activities:** The most important things we do to fulfill the mission are:

- Develop and administer purchasing policies consistent with established policies and procedures and sound business practice.
- Continually seek to improve procurement and inventory processes while providing top quality service and products.
- Ensure delivery of critical purchases on time
- Maintain positive vendor relationships
- Evaluate warehouse stock to minimize long term storage and obsolete materials

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	362,192	408,703	404,228	404,228	404,228	431,289	6.69%
Employee Benefits	128,878	141,134	166,899	166,899	166,688	169,679	1.67%
Contractual	7,960	10,069	11,375	11,375	13,921	15,500	36.26%
Commodities	6,596	6,721	5,400	5,400	5,350	9,100	68.52%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	2,449	1,520	205	205	205	3,363	1540.49%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>508,075</b>	<b>568,147</b>	<b>588,107</b>	<b>588,107</b>	<b>590,392</b>	<b>628,931</b>	<b>6.94%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases.

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

### Contractual:

There is an increase in the cost of conducting the annual inventory with contracted company and an increase in vehicle maintenance costs for the delivery van.

### Commodities:

Due to needed repairs in the warehouse and in the Purchasing Office, there is an increase in Building Maintenance Supplies.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Purchasing Agent	1.000	1.000	1.000	1.000	1.000
Assistant Purchasing Agent	1.000	1.000	1.000	1.000	1.000
Buyer	1.000	1.000	1.000	1.000	1.000
Purchasing Technician	1.000	1.000	1.000	1.000	1.000
Warehouse Coordinator	1.000	1.000	1.000	1.000	1.000
Purchasing Coordinator	-	-	1.000	1.000	1.000
Public Works Purchasing Coordinator	-	0.500	0.500	0.500	0.500
Driver/Delivery Person	0.500	0.500	-	-	-
	5.500	6.000	6.500	6.500	6.500

**DEPARTMENT: PLANNING, ZONING AND BUILDING**

**Mission:** The Planning, Zoning and Building Department identifies, recommends and implements the vision of the community, as expressed through the policies of the Town Council, relative to the development, redevelopment and use of real property, to ensure the beauty, quality of life and character of the Town, and the health, safety and welfare of our residents, businesses and visitors, while providing the highest quality of service to our customers.

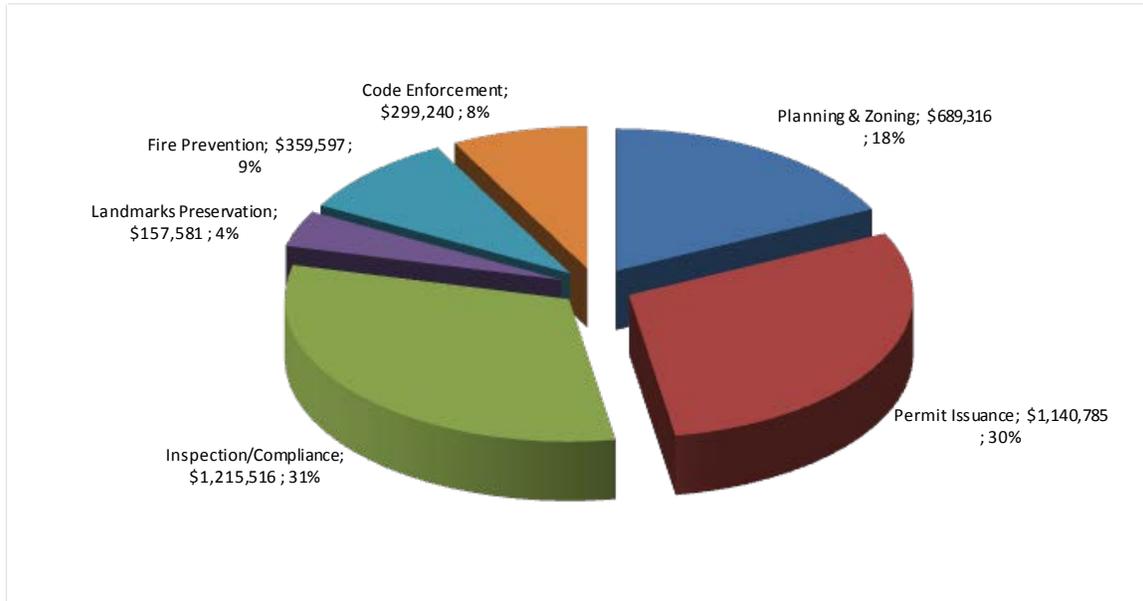
**Revenue Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Business Tax Receipts	654,084	633,552	640,500	625,000	640,500	0.00%
Business Tax Receipt Penalties	15,011	33,236	25,000	50,000	25,000	0.00%
Building	3,773,399	4,309,754	4,000,000	4,300,000	4,100,000	2.50%
Radon Gas	-	-	-	-	-	0.00%
Electrical	353,235	437,172	300,000	350,000	375,000	25.00%
Plumbing	200,456	256,504	175,000	250,000	200,000	14.29%
Permit Processing	29,517	31,550	20,000	37,500	30,000	50.00%
Permit Penalty	4,118	60,898	25,000	25,000	25,000	0.00%
Except/Var. App.	170,300	161,350	150,000	165,000	155,000	3.33%
Consultants Fees	19,353	4,633	20,000	5,000	5,000	-75.00%
Special Plan Review Fee	347,650	412,700	275,000	280,000	275,000	0.00%
Reinspection Fees	1,950	2,550	3,500	2,500	2,100	-40.00%
Special Detail - PZB	3,495	130	-	-	-	0.00%
Abandonments	-	1,973	-	-	-	0.00%
Architectural Fees	129,743	140,070	110,000	150,000	130,000	18.18%
Landmarks Submittal	19,150	27,980	20,000	23,600	20,000	0.00%
Tax Abatement Program	-	-	1,200	-	-	-100.00%
Mechanical Permits	267,869	381,481	300,000	300,000	300,000	0.00%
Contractor Registration Fee	11,954	10,600	10,000	9,000	10,000	0.00%
Landscape Permit	5,046	7,578	5,000	10,000	10,000	100.00%
Miscellaneous Permit Fees	-	458	-	200	-	0.00%
Building Permit Search Fee	20,150	28,850	20,000	35,000	30,000	50.00%
Dune Vegetation Fee	-	-	1,000	4,000	4,000	300.00%
Permit Revision Fee	157,525	224,025	175,000	215,000	150,000	-14.29%
Right Of Way Permits	264,297	332,212	250,000	325,000	275,000	10.00%
County Occ. Licenses	20,781	17,291	15,000	15,000	15,000	0.00%
Tent Permits	7,982	20,879	10,000	30,000	20,000	100.00%
Bldg. Insp. Fund Fees	7,209	8,270	7,000	7,500	7,500	7.14%
Bldg/Elec/Plumbing Code Sales	-	-	-	-	-	0.00%
Map/Sales Code	-	-	-	-	-	0.00%
Certification Copy	703	779	700	500	500	-28.57%
Microfiche/Scanned Documents	6,976	1,200	5,000	1,300	1,000	-80.00%
	<b>6,491,953</b>	<b>7,547,675</b>	<b>6,563,900</b>	<b>7,216,100</b>	<b>6,805,600</b>	<b>3.68%</b>

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	1,918,666	1,922,625	2,020,978	2,020,978	1,961,250	2,093,487	3.59%
Employee Benefits	668,098	740,969	819,362	819,362	808,073	925,284	12.93%
Contractual	528,030	576,746	766,720	926,330	820,814	710,240	-7.37%
Commodities	63,756	39,890	80,745	91,020	85,520	99,103	22.74%
Capital Outlay	-	-	-	-	3,000	-	0.00%
Depreciation	17,278	21,573	28,776	28,776	28,828	33,921	17.88%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>3,195,828</b>	<b>3,301,803</b>	<b>3,716,581</b>	<b>3,886,466</b>	<b>3,707,485</b>	<b>3,862,035</b>	<b>3.91%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget



	FY2012	FY2013	FY2014	FY2015
Full Time Equivalent Employees	26.750	26.250	26.250	27.250

**PROGRAM: PLANNING AND ZONING 211**

**Mission:** This division exists to stabilize and preserve the aesthetic, historical and economic values of Palm Beach.

**Main Activities:** The most important things we do to fulfill the mission are:

- Coordination and support of commissions
- Conduct planning and zoning studies, and recommend changes where necessary
- Develop, recommend, implement and enforce policies in a highly professional manner
- Maintain all maps and data contained in the Comprehensive Plan and Land Development Regulations
- Interpret zoning code, Comprehensive Plan and Land Development Regulations and process applications
- Keep citizens informed of policies and procedures and solicit input from citizens
- Work continually to improve the efficiency and effectiveness of systems and staff

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	315,577	327,019	333,697	333,697	331,000	347,135	4.03%
Employee Benefits	97,704	115,520	134,897	134,897	135,100	142,211	5.42%
Contractual	102,348	110,070	119,000	176,600	156,100	135,000	13.45%
Commodities	7,751	8,475	14,800	19,325	19,325	14,800	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	170	170	170	170	170	170	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>523,550</b>	<b>561,254</b>	<b>602,564</b>	<b>664,689</b>	<b>641,695</b>	<b>639,316</b>	<b>6.10%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

Includes costs associated with the first phase of the periodic review of the Comprehensive Plan required by the State under the Community Planning Act. (F.S. 163.3164).

**Commodities:**

The category includes computer replacement costs, and continued software enhancements.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Director	0.700	0.700	0.700	0.700	0.700
Assistant Director	0.350	0.350	0.350	0.350	0.350
Zoning Administrator	1.000	1.000	1.000	1.000	1.000
Development Review Specialist	0.500	0.500	0.500	0.500	0.500
Planning Administrator	0.400	0.400	0.400	0.400	0.400
Administrative Aide	0.500	0.500	0.500	0.500	0.500
Office Manager	0.120	0.120	0.120	0.120	0.120
	<b>3.570</b>	<b>3.570</b>	<b>3.570</b>	<b>3.570</b>	<b>3.570</b>

**PROGRAM: PERMIT ISSUANCE 212**

**Mission:** This division exists to provide for the life safety and welfare of Palm Beach citizens and visitors through the enforcement of building codes and accurate and accessible historical records of all Departmental files, and to promote and maintain high architectural standards of physical structures in Palm Beach.

**Main Activities:** The most important things we do to fulfill the mission are:

- Review building permit applications and plans for adherence to Town codes and policies and issue building permits
- Communicate town requirements with contractors, designers, property owners and other Town departments
- Ensure that contractors working in the Town have a valid contractor license
- Coordinate and support the Architectural Commission
- Keep citizens informed and educated
- Process applications for architectural approval of proposed construction projects as directed by codes and policy
- Record departmental revenues accurately
- Organize, digitize and retrieve Departmental records for public use

**Expenditure Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	548,142	563,202	598,501	598,501	570,000	648,070	8.28%
Employee Benefits	183,641	210,224	236,903	236,903	227,700	300,784	26.97%
Contractual	130,743	132,900	253,880	313,880	243,400	193,280	-23.87%
Commodities	24,018	11,692	29,300	34,050	34,050	45,650	55.80%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	3,001	3,001	3,000	3,001	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>886,544</b>	<b>918,018</b>	<b>1,121,585</b>	<b>1,186,335</b>	<b>1,078,150</b>	<b>1,190,785</b>	<b>6.17%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages reflects the cost of adding a plans examiner position (and reduction in Contractual costs in an equal amount), and includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

Costs reflect a reduction due to the addition of a plans examiner position (and an increase in Salaries and Wages in an equal amount), and the inclusion of software maintenance costs attributable to construction permit activities.

**Commodities:**

This category includes scheduled computer replacement costs, and replacement of the Interactive Voice Response (IVR) system.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Director	0.150	0.150	0.150	0.150	0.150
Assistant Director	0.300	0.300	0.300	0.300	0.300
Building Official	0.500	0.500	0.500	0.500	0.500
Planning Administrator	0.300	0.300	0.300	0.300	0.300
Administrative Aide	0.300	0.300	0.300	0.300	0.300
Chief Construction Inspectors	0.300	0.300	0.300	0.300	0.300
Combination Plan Reviewer	0.700	0.700	0.700	0.700	1.700
Development Geoprocessor	1.000	1.000	1.000	1.000	1.000
Project Engineer	0.500	0.500	0.500	0.500	0.500
Development Permit Coordinator	1.000	2.000	2.500	2.500	2.500
Office Manager	0.530	0.530	0.530	0.530	0.530
Development Review Specialist	1.000	-	-	-	-
Development Review Coordinator	0.500	0.500	-	-	-
Office Assistant II	-	-	-	0.500	0.500
Office Assistant III	1.000	1.000	1.000	1.000	1.000
	8.080	8.080	8.080	8.580	9.580

## PROGRAM: INSPECTION & COMPLIANCE 213

**Mission:** This division exists to provide protective services to the residents and businesses of the Town through professional and responsible enforcement of building codes and Town policies related to unimproved land, development, construction activities, and issuance of business tax receipts.

**Main Activities:** The most important things we do to fulfill the mission are:

- Inspection of construction sites to ensure compliance with appropriate State and Town codes and land development regulations
- Issuance of permits for right of way parking and storm water improvements
- Review of commercial operations for conformance to the zoning code and issuance of business tax receipts

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	551,355	529,788	590,938	590,938	560,000	608,516	2.97%
Employee Benefits	200,337	220,051	255,741	255,741	248,600	285,253	11.54%
Contractual	204,819	222,986	289,080	329,080	322,700	273,700	-5.32%
Commodities	15,750	9,968	22,100	23,100	20,100	25,700	16.29%
Capital Outlay	-	-	-	-	3,000	-	0.00%
Depreciation	16,500	20,504	22,347	22,347	22,400	22,347	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>988,761</b>	<b>1,003,297</b>	<b>1,180,206</b>	<b>1,221,206</b>	<b>1,176,800</b>	<b>1,215,516</b>	<b>2.99%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

#### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay.

#### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

#### Contractual:

These costs reflect a decrease in contractual inspection costs and an increase in legal costs based on previous history.

#### Commodities:

This category reflects scheduled computer replacement and vehicle maintenance costs.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Director	0.100	0.100	0.100	0.100	0.100
Assistant Director	0.300	0.300	0.300	0.300	0.300
Building Official	0.500	0.500	0.500	0.500	0.500
Administrative Aide	0.200	0.200	0.200	0.200	0.200
Chief Construction Inspectors	2.700	2.700	2.700	2.700	2.700
Combination Inspector	2.000	2.000	2.000	2.000	2.000
Combination Plan Reviewer	0.300	0.300	0.300	0.300	0.300
Project Engineer	0.500	0.500	0.500	0.500	0.500
Development Review Specialist	0.500	0.500	0.500	0.500	0.500
Development Permit Coordinator	-	-	0.500	0.500	0.500
Development Review Coordinator	0.500	0.500	-	-	-
	<b>7.600</b>	<b>7.600</b>	<b>7.600</b>	<b>7.600</b>	<b>7.600</b>

**PROGRAM: LANDMARKS PRESERVATION 214**

**Mission:** This division exists to serve the Town’s desire to maintain its rich history and quality of life by stabilizing and preserving the historic and economic value of significant physical structures and other property.

**Main Activities:** The most important things we do to fulfill the mission are:

- Coordinate and support the Landmark Preservation Commission
- Develop, recommend and enforce policies that serve historic preservation
- Keep citizens informed and educated
- Process Certificates of Appropriateness as directed by codes and policy
- Discuss and entertain requests for possible designation of properties as historic
- Maintain accurate records and files

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	55,977	58,342	58,601	58,601	58,800	59,763	1.98%
Employee Benefits	17,557	20,009	22,828	22,828	23,200	24,318	6.53%
Contractual	67,423	77,061	70,100	72,110	68,600	70,600	0.71%
Commodities	228	1,181	2,900	2,900	2,900	2,900	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>141,185</b>	<b>156,593</b>	<b>154,429</b>	<b>156,439</b>	<b>153,500</b>	<b>157,581</b>	<b>2.04%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

This category includes historic preservation consultant costs.

**Commodities:**

Costs in this category include supplies and scheduled software and hardware replacement.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Director	0.050	0.050	0.050	0.050	0.050
Assistant Director	0.050	0.050	0.050	0.050	0.050
Planning Administrator	0.300	0.300	0.300	0.300	0.300
Office Manager	0.350	0.350	0.350	0.350	0.350
	<b>0.750</b>	<b>0.750</b>	<b>0.750</b>	<b>0.750</b>	<b>0.750</b>

**PROGRAM: FIRE PREVENTION 215**

**Mission:** This division exists to enforce Federal, State and local life safety codes to protect life and property to improve the community.

**Main Activities:** The most important things we do to fulfill the mission are:

- Educate the community on life saving skills, fire prevention and community risk reduction programs
- Conduct annual fire safety inspections
- Conduct community risk analysis
- Create or revise ordinances to enhance fire prevention
- Generate revenue through fire inspection and permit fees
- Investigate all fires for cause and origin

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	263,672	261,339	250,510	250,510	252,719	258,745	3.29%
Employee Benefits	96,636	87,556	81,249	81,249	82,249	82,349	1.35%
Contractual	1,212	11,624	11,300	11,300	11,300	16,000	41.59%
Commodities	6,094	218	345	345	345	2,503	625.51%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>367,614</b>	<b>360,737</b>	<b>343,404</b>	<b>343,404</b>	<b>346,613</b>	<b>359,597</b>	<b>4.72%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

Expenses in this category include fire inspection software and professional development to maintain required certifications. Additional funding was included for Fire Prevention Week, the Public Safety Open House, and other community events.

**Commodities:**

The increase in this category occurred in the Publications and Subscriptions account. The NFPA Code subscription was due for renewal, as well as the Florida Fire Prevention Code.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Division Chief - Fire Marshal	1.000	1.000	1.000	1.000	1.000
Assistant Fire Marshal	1.000	1.000	1.000	1.000	1.000
Office Assistant II	1.000	1.000	1.000	0.500	0.500
	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>2.500</b>	<b>2.500</b>

**PROGRAM: CODE ENFORCEMENT 216**

**Mission:** The Code Enforcement Unit is responsible for the enforcement of codes and ordinances relating to quality of life, public safety and health, building and licensing, sanitation, nuisance, parks and recreation, trees and shrubs, and landmark preservation. The Code Enforcement Unit pro-actively conducts inspections and investigates code and ordinance violations, citing violators when necessary, and prosecuting violations either through the Town Code Enforcement Board or when applicable, the County Court system.

**Main Activities:** The most important things we do to fulfill the mission are:

- Conduct inspections and investigate code and ordinance violations
- Issue code enforcement citations to violators
- Attend Code Enforcement Board meetings/hearings
- Prepare and maintain correspondence and board meeting minutes

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	183,943	182,935	188,731	188,731	188,731	171,258	-9.26%
Employee Benefits	72,223	87,609	87,744	87,744	91,224	90,369	2.99%
Contractual	21,485	22,105	23,360	23,360	18,714	21,660	-7.28%
Commodities	9,915	8,356	11,300	11,300	8,800	7,550	-33.19%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	608	899	3,258	3,258	3,258	8,403	157.92%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>288,174</b>	<b>301,904</b>	<b>314,393</b>	<b>314,393</b>	<b>310,727</b>	<b>299,240</b>	<b>-4.82%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

Decrease is the result of the retirement of senior employees that were replaced with entry level staff. The proposed budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

Decrease is the result of a reduction in monies budgeted for property clean-up expenses.

**Commodities:**

Decrease is the result of reductions in the office supply, vehicle maintenance, and fuel accounts.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Support Services Captain	0.500	-	-	-	-
Lead Code Compliance Officer II	1.000	1.000	1.000	1.000	1.000
Code Compliance Officer I	1.500	1.500	1.000	1.000	1.000
Parking/Code Enforcement Manager	0.500	0.500	0.500	0.500	0.500
Parking/Code Enforcement Specialist	0.750	0.750	0.750	0.750	0.750
	<b>4.250</b>	<b>3.750</b>	<b>3.250</b>	<b>3.250</b>	<b>3.250</b>



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**DEPARTMENT: FIRE-RESCUE**

**Mission:** To provide for a high-quality of life for the residents and visitors to the Town of Palm Beach through the protection of life and property, provision of pre-hospital care for the sick and injured, and mitigation of man-made and natural emergencies. We will accomplish this through the effective and efficient delivery of emergency and non-emergency services.

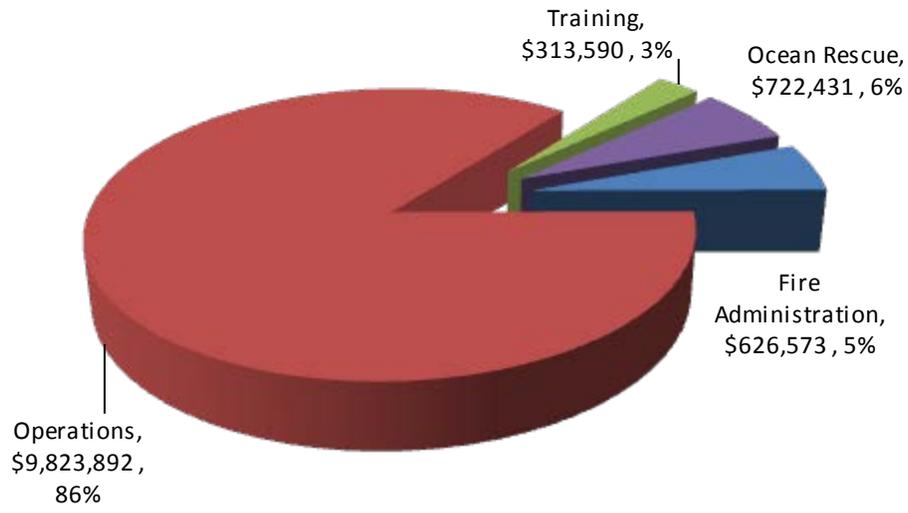
**Revenue Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
Fema Grant - Fire-Rescue	-	-	-	-	26,250	100.00%
Fire Supplemental Compensation	32,741	30,402	33,000	30,000	33,000	0.00%
Special Detail-Fire	31,773	21,265	45,000	30,000	30,000	-33.33%
Fire Prev Bonfires	4,800	3,600	4,000	5,000	4,000	0.00%
Fire Prev Fire Hydrant	-	400	500	500	500	0.00%
Fire Prev Hot Work	54,228	58,037	35,000	48,000	45,000	28.57%
Fire Prev Public Assembly	1,711	1,285	2,000	1,400	2,000	0.00%
False Fire Alarms	15,555	23,330	10,000	17,000	15,000	50.00%
Fire Prev Fireworks	20,000	12,000	12,000	12,000	14,000	16.67%
Fire Prev Technical Fire Insp	42,389	39,130	40,000	40,000	40,000	0.00%
Fire Prev Annual Ins Fee	88,976	113,773	120,000	120,000	115,000	-4.17%
Ems Transport Fees	477,169	325,967	400,000	350,000	350,000	-12.50%
Room Rental Dep - South Fire	136	189	-	-	-	0.00%
	769,478	629,378	701,500	653,900	674,750	-3.81%

**Expenditure Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	6,092,483	5,948,844	6,157,118	6,157,118	6,157,118	6,437,380	4.55%
Employee Benefits	2,842,061	3,200,625	3,723,949	3,723,949	3,755,298	3,898,630	4.69%
Contractual	371,327	284,658	325,525	333,909	331,721	324,193	-0.41%
Commodities	223,127	234,567	237,450	237,710	236,160	250,291	5.41%
Capital Outlay	-	-	14,000	14,000	-	35,000	150.00%
Depreciation	590,600	593,043	573,269	573,269	573,269	540,992	-5.63%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>10,119,598</b>	<b>10,261,737</b>	<b>11,031,311</b>	<b>11,039,955</b>	<b>11,053,566</b>	<b>11,486,486</b>	<b>4.13%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.



	FY2012	FY2013	FY2014	FY2015
Full Time Equivalent Employees	82.900	79.900	75.900	75.900

**PROGRAM: FIRE ADMINISTRATION 411**

**Mission:** This division exists to oversee the Fire-Rescue department to ensure that the community is provided with the highest quality of life through the protection of life and property.

**Main Activities:** The most important things we do to fulfill the mission are:

- Plan for the future to meet the needs of the community
- Provide leadership and direction for personnel
- Acquire resources to enable the department to function properly
- Maintain adequate staffing level with trained and competent personnel
- Develop and justify budget requests to meet future needs
- Generate revenue through EMS transport billings

**Expenditure Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	376,530	365,251	351,506	351,506	351,506	366,176	4.17%
Employee Benefits	156,376	177,775	187,779	187,779	198,581	196,966	4.89%
Contractual	76,458	49,834	59,350	59,350	56,450	47,450	-20.05%
Commodities	12,619	9,442	11,350	11,350	10,800	11,500	1.32%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	4,700	3,986	3,986	3,986	3,986	4,481	12.42%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>626,683</b>	<b>606,288</b>	<b>613,971</b>	<b>613,971</b>	<b>621,323</b>	<b>626,573</b>	<b>2.05%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

Decreases in data/radio expense, postage, printing, and bank service charges were partially offset by increases for the annual subscription for the new Vinelight (Fire Intelligence software) program and licenses for Operative QI (inventory software), the replacement of the copier at Station 1, and increases in annual depreciation of equipment.

**Commodities:**

This category includes a slight decrease in computer software offset by an increase in memberships.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Fire-Rescue Chief	1.000	-	-	-	-
Director of Public Safety	-	0.500	0.500	0.500	0.500
Deputy Fire Rescue Chief	-	1.000	1.000	1.000	1.000
Assistant Chief, Administration	1.000	-	-	-	-
Office Manager	1.000	1.000	1.000	1.000	1.000
Administrative Coordinator	1.000	1.000	1.000	1.000	1.000
Medical Billing Specialist	1.000	1.000	1.000	-	-
	5.000	4.500	4.500	3.500	3.500

## PROGRAM: OPERATIONS 417

**Mission:** This division exists to protect life and property through fire protection and suppression, excellent pre-hospital care for sick and injured and mitigation of natural and man-made emergencies.

**Main Activities:** The most important things we do to fulfill the mission are emergency response for:

- Fire protection and suppression
- Advanced Life Support services and EMS transport
- Hazardous condition response
- Technical Rescue

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	5,278,596	5,129,716	5,285,601	5,285,601	5,285,601	5,536,718	4.75%
Employee Benefits	2,496,823	2,799,682	3,191,751	3,191,751	3,206,300	3,335,346	4.50%
Contractual	183,728	145,097	163,875	171,229	171,941	162,543	-0.81%
Commodities	206,725	219,772	221,500	221,760	220,760	229,491	3.61%
Capital Outlay	-	-	14,000	14,000	-	35,000	150.00%
Depreciation	571,000	574,005	556,126	556,126	556,126	524,794	-5.63%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>8,736,872</b>	<b>8,868,272</b>	<b>9,432,853</b>	<b>9,440,467</b>	<b>9,440,728</b>	<b>9,823,892</b>	<b>4.15%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

#### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases

#### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

#### Contractual:

The Other Contracted Services account was reduced due to the elimination of maintenance contracts on medical equipment that is being replaced through the Equipment Replacement Fund or is obsolete and no longer needed. Elimination of obsolete equipment also created a reduction in annual depreciation. There was a slight increase in the contract for radio maintenance, battery replacement, and accessories due to equipment age.

#### Commodities:

Decreases in fuel/motor oil expenses, medical supplies, and permit/certification fees were offset by increases in the Other Supplies and Minor Operating Equipment accounts for foam, new mattresses, and replacement of gas monitors, hydrant testing and cyanide detecting equipment.

#### Capital Outlay:

This category includes the annual EMS Grant. The proposed grant request is for eight (8) Panasonic mobile tablets and associated hardware. This is a matching grant which, if awarded, will be offset 75% by grant funds.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Assistant Fire-Rescue Chief	1.000	1.000	1.000	1.000	1.000
Battalian Chief	3.000	3.000	3.000	3.000	3.000
Division Chief - EMS Coordinator	1.000	1.000	1.000	1.000	1.000
Lieutenant / Paramedic	18.000	17.000	15.000	15.000	18.000
F/F, Driver/Engineer, Paramedic or EMT	18.000	17.000	15.000	15.000	12.000
Firefighter, Paramedic or EMT	28.000	28.000	30.000	27.000	27.000
Fleet Manager	0.200	0.200	0.200	0.200	0.200
Master Mechanic	1.200	1.200	0.200	0.200	0.200
Mechanic Assistant	-	-	-	-	-
	70.400	68.400	65.400	62.400	62.400

**PROGRAM: TRAINING 418**

**Mission:** This division exists to provide fire and EMS training to all personnel to ensure state of the art, competent and safe operations to best serve the citizens of Palm Beach.

**Main Activities:** The most important things we do to fulfill the mission are:

- Develop and deliver pertinent classroom and hands-on training for Fire, EMS, Haz Mat, Technical Rescue and all aspects for fire-rescue operations
- Seek opportunities for training that continually keep the department on the cutting edge of the fire-rescue field

**Expenditure Summary**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Adjusted*</b>	<b>Projected</b>	<b>Budget</b>	<b>Change</b>
Salaries and Wages	113,702	118,364	119,773	119,773	119,773	125,008	4.37%
Employee Benefits	42,332	58,344	70,009	70,009	69,633	73,182	4.53%
Contractual	110,846	89,386	101,500	102,530	102,530	113,400	11.72%
Commodities	2,485	4,053	2,000	2,000	2,000	2,000	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>269,365</b>	<b>270,147</b>	<b>293,282</b>	<b>294,312</b>	<b>293,936</b>	<b>313,590</b>	<b>6.92%</b>

\*FY14 A adjusted includes FY 14 adopted budget plus purchase orders written against the FY 13 budget but spent against the FY 14 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

A significant increase in the Other Contracted Services account is included for EMS skills-based training.

**Commodities:**

Accounts within this category remained unchanged.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Division Chief - Training/Safety	1.000	1.000	1.000	1.000	1.000

**PROGRAM: OCEAN RESCUE 419**

**Mission:** This division exists to provide for the safety and security of beach patrons.

**Main Activities:** The most important things we do to fulfill the mission are:

- Ensure that lifeguards maintain top physical conditioning
- Participate in first-aid training programs, parking enforcement and local sea turtle conservation program
- Inform public of hazards through signs, condition boards, flags, beach report and verbal
- Continually train staff in environmental conditions and hazards, medical skills, and rescue techniques
- Take proactive measures to ensure the safety of swimmers

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	323,655	335,513	400,238	400,238	400,238	409,478	2.31%
Employee Benefits	146,530	164,824	274,410	274,410	280,784	293,136	6.82%
Contractual	295	341	800	800	800	800	0.00%
Commodities	1,298	1,300	2,600	2,600	2,600	7,300	180.77%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	14,900	15,052	13,157	13,157	13,157	11,717	-10.94%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>486,678</b>	<b>517,030</b>	<b>691,205</b>	<b>691,205</b>	<b>697,579</b>	<b>722,431</b>	<b>4.52%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Commodities:**

All expenses for fuel/motor oil were transferred to Program 417; however, the proposed purchase of three AEDs and two new rescue boards created a net increase in this category.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Supervisor Lifeguard	1.000	-	-	1.000	1.000
Assistant Supervisor Lifeguard	2.000	2.000	1.000	-	-
Lifeguard On-Call	-	3.000	3.000	3.000	3.000
Lifeguard	7.000	4.000	5.000	5.000	5.000
	10.000	9.000	9.000	9.000	9.000



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**DEPARTMENT: POLICE**

**Mission:** The Palm Beach Police Department is dedicated to:

- the prevention of crime and the protection of life and property;
- the preservation of peace, order and safety;
- the enforcement of laws and ordinances; and,
- the safeguarding of constitutional guarantees

Through pro-active and creative means.

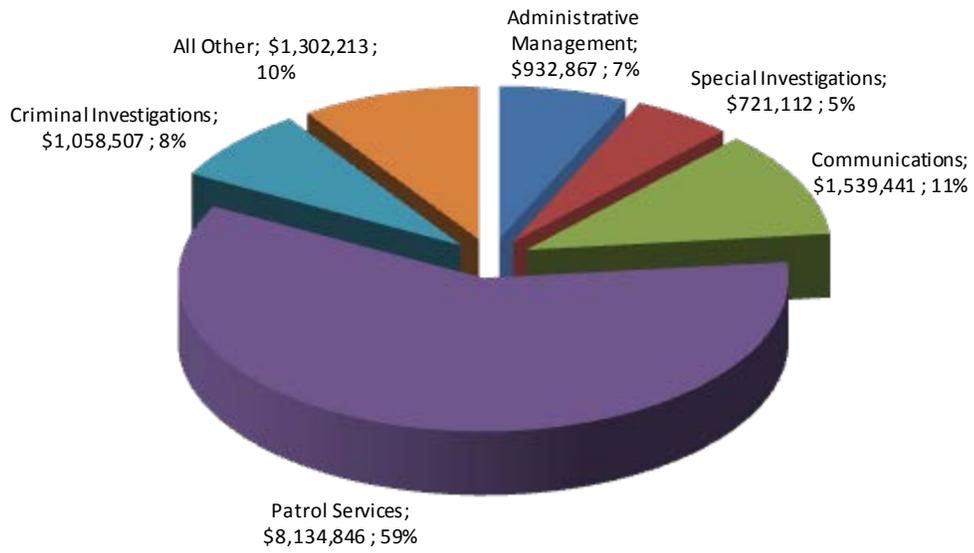
**Revenue Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
Bullet Proof Vests Grant	8,073	3,861	7,000	7,000	2,500	-64.29%
Fdle Justice Assistance Grant	-	-	-	-	-	0.00%
911 Equip Reimbursement	115,965	55,463	100,000	85,000	108,000	8.00%
Seized Tag	2,650	2,967	3,000	3,200	3,000	0.00%
\$12.50 Citation Monies	-	25,522	15,000	10,000	5,000	-66.67%
Special Assignment Ot - Other	1,078,853	631,809	650,000	630,000	625,000	-3.85%
Police Id Cards	17,564	17,219	20,000	20,000	20,000	0.00%
Burglar Alarm False Alarm Fees	77,490	85,550	75,000	65,000	25,000	-66.67%
Burglar Alarm Registration Fee	46,873	47,903	50,000	50,000	50,000	0.00%
Burglar Alarm - Penalties	3,671	5,147	5,000	5,000	5,000	0.00%
Burglar Alarm - Direct Connect	6,729	5,600	6,000	10,000	50,000	733.33%
Valet Parking Permit	10,850	11,100	10,000	10,000	10,000	0.00%
Fines - Other Parking	512,011	558,859	650,000	700,000	700,000	7.69%
Fines - Parking Meters	75,030	63,786	75,000	45,000	50,000	-33.33%
Row Parking Violation Fines	11,980	9,258	10,000	20,000	20,000	100.00%
Moving Violations	42,626	8,121	20,000	10,000	10,000	-50.00%
Revenue/2nd \$ Funding	5,672	1,840	6,000	4,000	4,000	-33.33%
Boot Fees	29,370	21,000	25,000	25,000	26,000	4.00%
Penalty - Other Parking	148,863	153,335	160,000	165,000	165,000	3.13%
Penalty - Parking Meters	31,800	21,593	25,000	25,000	25,000	0.00%
Code Compliance Fines	233,450	681,546	200,000	800,000	200,000	0.00%
Code Compliance Admin Fee	15,000	11,450	10,000	10,000	10,000	0.00%
Rebate For Town Towing	1,910	1,656	2,000	1,900	2,000	0.00%
	<b>2,476,430</b>	<b>2,424,585</b>	<b>2,124,000</b>	<b>2,701,100</b>	<b>2,115,500</b>	<b>-0.40%</b>

**Expenditure Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	7,640,171	7,043,090	7,676,085	7,676,085	7,043,306	7,694,591	0.24%
Employee Benefits	3,542,089	3,770,286	4,587,361	4,587,361	4,741,917	4,760,819	3.78%
Contractual	376,938	360,204	405,650	426,932	416,369	438,922	8.20%
Commodities	355,484	363,705	365,220	365,597	329,965	372,095	1.88%
Capital Outlay	-	30,661	-	6,283	6,283	5,700	100.00%
Depreciation	347,103	428,271	473,318	473,318	473,318	416,859	-11.93%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>12,261,785</b>	<b>11,996,217</b>	<b>13,507,634</b>	<b>13,535,576</b>	<b>13,011,158</b>	<b>13,688,986</b>	<b>1.34%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.



	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Full Time Equivalent Employees	102.850	104.350	103.350	103.350

**PROGRAM: ADMINISTRATIVE MANAGEMENT 421**

**Mission:** This division exists to manage, support and evaluate all functions of the Police Department in order to provide highly effective and efficient law enforcement for Palm Beach.

**Main Activities:** The most important things we do to fulfill the mission are:

- Provide leadership and motivation
- Administer a budget that supports necessary activities
- Develop, review, and enforce department policy to promote the goals and objectives of the Town, the Department and the Union.
- Develop staff members for future leadership roles.

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	584,372	590,161	555,314	555,314	560,000	562,497	1.29%
Employee Benefits	216,763	225,104	270,246	270,246	284,421	287,823	6.50%
Contractual	28,638	68,881	44,700	49,150	50,300	46,447	3.91%
Commodities	34,198	37,943	36,100	36,100	36,100	36,100	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,157	1,358	2,707	2,707	2,707	-	-100.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>865,128</b>	<b>923,447</b>	<b>909,067</b>	<b>913,517</b>	<b>933,528</b>	<b>932,867</b>	<b>2.62%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

Slight increase is the result of additional funding for employee educational reimbursement expenses.

**Commodities:**

No change in commodity expenses.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Director of Public Safety	-	0.500	0.500	0.500	0.500
Police Chief	1.000	-	-	-	-
Deputy Police Chief	-	1.000	1.000	1.000	1.000
Major	2.000	1.000	1.000	-	-
Lieutenant	-	-	-	2.000	2.000
Sergeant	1.000	1.000	1.000	-	-
Police Planner	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	1.000	1.000	1.000	1.000	1.000
	<b>6.000</b>	<b>5.500</b>	<b>5.500</b>	<b>5.500</b>	<b>5.500</b>

## PROGRAM: ORGANIZED CRIME VICE AND NARCOTICS (OCVAN) 422

**Mission:** This division exists to minimize the impact of specialized criminal activity (drug enforcement, computer/internet, major financial, organized and vice) within the Town of Palm Beach.

**Main Activities:** The most important things we do to fulfill the mission are:

- Interview potential targets and associates
- Conduct surveillance
- Make arrests, seize property and assets, establish confidential informants
- Network with other agencies and intelligence groups
- Analyze all intelligence to disseminate
- Maintain intelligence files
- Unmarked crime suppression activities and general support of patrol and investigation
- Reducing residential burglary through proactive strategic and tactical operations

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	340,443	319,279	416,430	416,430	326,100	379,178	-8.95%
Employee Benefits	187,507	206,031	260,150	260,150	253,444	299,402	15.09%
Contractual	30,565	21,045	23,800	23,800	22,500	23,800	0.00%
Commodities	14,744	18,431	15,000	15,000	12,500	15,000	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	6,741	5,891	4,588	4,588	4,588	3,732	-18.66%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>580,000</b>	<b>570,677</b>	<b>719,968</b>	<b>719,968</b>	<b>619,132</b>	<b>721,112</b>	<b>0.16%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

#### Salaries and Wages:

Decrease is due to the retirement/transfer of senior staff. The proposed budget for salaries and wages includes performance based merit pay increases.

#### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

#### Contractual:

No change in contractual expenses.

#### Commodities:

No change in commodity expenses.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Sergeant	1.00	1.00	1.00	1.00	1.00
Officer	4.00	4.00	4.00	4.00	4.00
	5.00	5.00	5.00	5.00	5.00

**PROGRAM: RECORDS INFORMATION SYSTEM UNIT 423**

**Mission:** This division exists to provide a centralized collection point for all police activity records and disseminate this information to all in an accurate and meaningful way.

**Main Activities:** The most important things we do to fulfill the mission are:

- Input all records and data into computer system
- Destroy records in accordance with General Records Schedule for Local Government Agencies and Law Enforcement Agencies
- Provide the public and department with requested reports and records
- Maintain an accurate inventory of police equipment and all police property

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	106,405	112,299	114,656	114,656	114,556	115,284	0.55%
Employee Benefits	49,437	58,700	69,858	69,858	71,963	57,244	-18.06%
Contractual	8,119	8,039	11,300	11,300	10,100	10,600	-6.19%
Commodities	3,783	3,182	4,200	4,200	6,688	3,000	-28.57%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	935	935	468	468	468	1,057	125.85%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>168,679</b>	<b>183,155</b>	<b>200,482</b>	<b>200,482</b>	<b>203,775</b>	<b>187,185</b>	<b>-6.63%</b>

\*FY14 A adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan. One employee in this program entered the DROP.

**Contractual:**

Decrease is the result of a reduction in copier lease charges and usage.

**Commodities:**

Decrease is the result of a reduction in general office supply expenses.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Records Manager	1.000	1.000	1.000	1.000	1.000
Records Assistant I	1.000	1.000	1.000	1.000	1.000
	2.000	2.000	2.000	2.000	2.000

## PROGRAM: TRAINING & COMMUNITY RELATIONS UNIT (TCR) 424

**Mission:** This division exists to enhance public safety by providing education and training to the community and the Police Department staff that will both enhance crime prevention and encourage citizen involvement.

**Main Activities:** The most important thing we do to fulfill the mission are:

- Provide education programs for citizens, businesses and schools as a result of Palm Beach Crime Watch, Inc.
- Recruit, place and manage volunteers for a variety of assignments
- Provide current training necessary for certification, retention, and advancement
- Provide accurate information to the public and news media regarding police activities
- Plan, process and track external training requests
- Develop new programs that stay abreast with current crime trends

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	165,808	170,929	181,968	181,968	140,150	158,245	-13.04%
Employee Benefits	87,342	75,241	89,238	89,238	92,094	97,391	9.14%
Contractual	2,720	2,631	9,000	9,000	8,000	8,000	-11.11%
Commodities	3,758	3,841	4,120	4,120	3,900	4,100	-0.49%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	4,783	5,232	4,890	4,890	4,890	900	-81.60%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>264,411</b>	<b>257,874</b>	<b>289,216</b>	<b>289,216</b>	<b>249,034</b>	<b>268,636</b>	<b>-7.12%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

#### Salaries and Wages:

Decrease is due to the retirement of senior level staff that will be replaced with entry level position. The proposed budget for salaries and wages includes performance based merit pay increases.

#### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

#### Contractual:

Decrease is the result of a reduction in Website hosting and programming fees.

#### Commodities:

Slight decrease in publication/subscription expenses.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Training & Comm Relations Coord	-	-	1.000	1.000	1.000
Crime Prevention Specialist	1.000	1.000	1.000	-	-
Office Assistant II	1.000	1.000	1.000	2.000	2.000
Sergeant	-	1.000	-	-	-
	2.000	3.000	3.000	3.000	3.000

## PROGRAM: COMMUNICATIONS UNIT 425

**Mission:** This division exists to enhance public safety by providing the community and field personnel with professional and rapid response to all calls for public safety assistance through effective training of personnel and continual evaluation of success and need.

**Main Activities:** The most important things we do to fulfill the mission are:

- Receive emergency and non-emergency calls for service
- Coordinate appropriate response of Public Safety services
- Provide emergency medical instructions
- Operate and control interoperable radio systems for police and fire rescue
- Support field personnel by processing and relaying information

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	720,318	754,405	861,598	861,598	749,000	883,074	2.49%
Employee Benefits	346,291	386,802	427,229	427,229	438,309	474,809	11.14%
Contractual	120,918	138,231	142,550	156,538	149,775	146,575	2.82%
Commodities	7,718	7,215	7,600	7,600	7,700	7,600	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	45,500	65,006	34,631	34,631	34,631	27,383	-20.93%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,240,745</b>	<b>1,351,659</b>	<b>1,473,608</b>	<b>1,487,596</b>	<b>1,379,415</b>	<b>1,539,441</b>	<b>4.47%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

#### Salaries and Wages:

Increase is the result of two additional Full-time Telecommunicators offset by the elimination of 2 Part-time Telecommunicator positions. The proposed budget for salaries and wages also includes performance based merit pay.

#### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

#### Contractual:

Increase is the result of slightly higher radio maintenance expenses.

#### Commodities:

No change in commodity expenses.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Lead Telecommunications Supervisor	-	1.000	1.000	1.000	1.000
Telecommunications Supervisor	3.000	2.000	2.000	3.000	3.000
Telecommunicator	10.000	10.000	10.500	9.500	10.500
Call-Taker	1.000	1.000	1.000	1.000	1.000
	14.000	14.000	14.500	14.500	15.500

## PROGRAM: CRIME SCENE/EVIDENCE UNIT 426

**Mission:** This division exists to enhance public safety and assist the crime solving process through the forensic investigation of crime scenes.

**Main Activities:** The most important things we do to fulfill the mission are:

- Collect, record and preserve physical evidence found at crime scenes
- Prepare detailed investigative reports
- Sketching and photography, as needed
- Conduct laboratory analysis of forensic evidence
- Examination and comparison of latent fingerprints
- Preparation of cases for trial
- Submission of evidence to appropriate forensic laboratories for analysis
- Perform crime prevention services for the community to include fingerprinting and identification cards

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	127,603	130,201	139,152	139,152	130,500	142,815	2.63%
Employee Benefits	67,833	37,745	29,975	29,975	29,975	32,421	8.16%
Contractual	7,973	12,352	12,800	12,800	13,250	12,900	0.78%
Commodities	7,610	10,806	6,400	6,400	6,400	6,400	0.00%
Capital Outlay	-	-	-	6,283	6,283	5,700	100.00%
Depreciation	3,800	11,769	5,347	5,347	5,347	5,850	9.41%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>214,819</b>	<b>202,873</b>	<b>193,674</b>	<b>199,957</b>	<b>191,755</b>	<b>206,086</b>	<b>6.41%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

#### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay.

#### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

#### Contractual:

Slight increase is the result of increased equipment maintenance expenses.

#### Commodities:

No change in commodity expenses.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Crime Scene Evidence Manager	1.000	1.000	1.000	1.000	1.000
Crime Scene Technician II	1.000	1.000	1.000	1.000	1.000
Office Assistant II	0.500	0.500	0.500	-	-
	2.500	2.500	2.500	2.000	2.000

**PROGRAM: PATROL 428**

**Mission:** This division exists to protect life and property, prevent and suppress crime, preserve the public order and apprehend violators of laws and ordinances in order to create an environment where citizens feel safe and secure.

**Main Activities:** The most important things we do to fulfill the mission are:

- Provide first level of law enforcement response
- Use cruisers, motorcycles, bicycles, ATV's, marine units and foot patrol as appropriate to the situation
- Investigate suspicious persons and incidents to deter and detect criminal activity
- Establish 'omnipresence' through frequent and conspicuous patrol throughout the community
- Resolve various types of problems and conflicts in order to preserve the peace
- Enforce traffic regulations, investigate accidents and maintain an orderly flow of traffic
- Employ a proactive approach to deter and prevent crime

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	4,687,265	4,111,522	4,487,473	4,487,473	4,216,000	4,483,468	-0.09%
Employee Benefits	2,151,385	2,285,123	2,894,716	2,894,716	3,003,978	2,910,913	0.56%
Contractual	139,412	85,495	131,100	133,944	130,444	145,900	11.29%
Commodities	263,883	259,252	270,600	270,977	235,977	278,295	2.84%
Capital Outlay	-	27,666	-	-	-	-	0.00%
Depreciation	210,900	271,176	315,375	315,375	315,375	316,270	0.28%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>7,452,845</b>	<b>7,040,234</b>	<b>8,099,264</b>	<b>8,102,485</b>	<b>7,901,774</b>	<b>8,134,846</b>	<b>0.44%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

Decrease is the result of the elimination of the Patrol Office Assistant and the retirement/resignation of senior officers who were replaced with entry level officers. The proposed budget for salaries and wages also includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

Increase is the result of anticipated training costs associated with new hires; data line charges related to the camera system; and a maintenance contract for the new in-care video system.

**Commodities:**

Increase is the result of slightly higher vehicle maintenance related expenses.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Captain	3.000	4.000	4.000	4.000	4.000
Sergeant	9.000	8.000	8.000	8.000	8.000
Officer	42.000	42.000	42.000	42.000	42.000
Office Assistant II	1.000	1.000	1.000	1.000	-
Master Mechanic	0.800	0.800	0.800	0.800	0.800
Fleet Manager	0.800	0.800	0.800	0.800	0.800
	<b>56.600</b>	<b>56.600</b>	<b>56.600</b>	<b>56.600</b>	<b>55.600</b>

**PROGRAM: CRIMINAL INVESTIGATION UNIT 429**

**Mission:** This division exists to investigate, solve and suppress crime and apprehend criminals in order to provide a sense of personal safety and security to citizens and business owners.

**Main Activities:** The most important things we do to fulfill the mission are:

- Interviewing of witnesses and interrogation of suspects
- Victim contact and follow-up
- Coordinate the flow of investigations and information among other jurisdictions and units
- Dignitary protection for qualified recipients
- Unmarked crime suppression activities.
- Reduce residential burglary through proactive strategic and tactical operatives.

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	588,464	582,924	586,994	586,994	537,000	630,983	7.49%
Employee Benefits	283,762	325,432	361,953	361,953	377,654	395,619	9.30%
Contractual	7,504	6,702	6,600	6,600	9,000	12,800	93.94%
Commodities	10,944	10,165	8,700	8,700	9,200	10,000	14.94%
Capital Outlay	-	2,995	-	-	-	-	0.00%
Depreciation	21,500	14,421	10,336	10,336	10,336	9,105	-11.91%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>912,174</b>	<b>942,639</b>	<b>974,583</b>	<b>974,583</b>	<b>943,190</b>	<b>1,058,507</b>	<b>8.61%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

Increase is the result of investigative expenses related to fees charged for criminal history reports and the license fee for Crime Analyst database usage.

**Commodities:**

Increase is the result of office supply expenses and fuel usage.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Captain	1.000	1.000	1.000	1.000	1.000
Sergeant	1.000	1.000	1.000	1.000	1.000
Officer	4.000	4.000	4.000	4.000	4.000
Crime Intelligence Analyst	1.000	1.000	1.000	1.000	1.000
Office Assistant II	0.500	0.500	0.500	-	-
	<b>7.500</b>	<b>7.500</b>	<b>7.500</b>	<b>7.000</b>	<b>7.000</b>

## PROGRAM: PARKING CONTROL UNIT 430

**Mission:** This division exists to provide for the efficient use of limited public parking availability through active enforcement of all parking ordinances, rules and regulations.

**Main Activities:** The most important things we do to fulfill the mission are:

- Patrol parking areas on a regular basis to identify and ticket violators
- Address inquiries and complaints from the public
- Handle pedestrian and vehicular traffic at schools and major intersections
- Apply vehicle immobilization device as necessary
- Review construction plans for traffic hazards, traffic flow and parking for special events as needed

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	319,493	271,370	332,500	332,500	270,000	339,047	1.97%
Employee Benefits	151,769	170,108	183,996	183,996	190,079	205,197	11.52%
Contractual	31,089	16,828	23,800	23,800	23,000	31,900	34.03%
Commodities	8,846	12,870	12,500	12,500	11,500	11,600	-7.20%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	51,787	52,483	94,976	94,976	94,976	52,562	-44.66%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>562,984</b>	<b>523,659</b>	<b>647,772</b>	<b>647,772</b>	<b>589,555</b>	<b>640,306</b>	<b>-1.15%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases.

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

### Contractual:

Increase due to the cost of a full year maintenance contract on License Plate Reader system and printing expenses.

### Commodities:

Increase in fuel costs was offset by a decrease of \$4,000 for the purchase of 4 AEDs in the previous years.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Captain	0.500	-	-	-	-
Parking/Code Enforcement Manager	0.500	0.500	0.500	0.500	0.500
Lead Parking Control Officer	1.000	1.000	1.000	1.000	1.000
Parking Enforcement Officer	5.000	6.000	6.000	6.000	6.000
Code/Parking Enforcement Specialist	0.250	0.250	0.250	0.250	0.250
	7.250	7.750	7.750	7.750	7.750



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**DEPARTMENT: PUBLIC WORKS**

**Mission:** Public Works exists to create and maintain an attractive, safe, pleasing, and clean environment for the citizens of Palm Beach and an efficient, effective environment for all of the employees who serve this community by applying systems and techniques that provide for excellent operation/maintenance/repair of public buildings and grounds, continuous upgrading of general infrastructure, coastal protection, engineering and construction services.

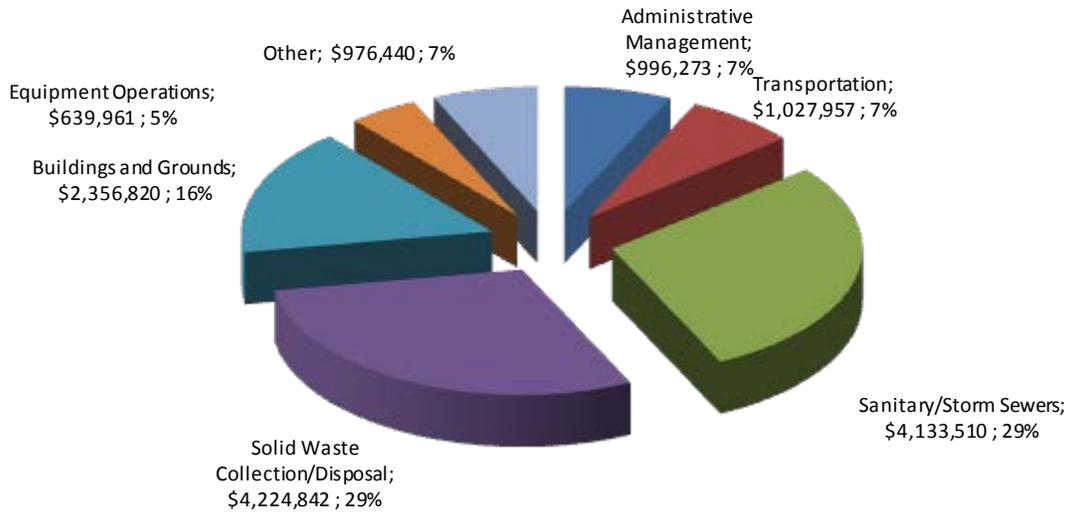
**Revenue Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
Special Solid Waste	8,735	8,553	10,000	10,000	10,000	0.00%
Solid Waste	981,859	962,527	920,000	920,000	947,600	3.00%
Comp. Garbage Collection Fee	223,714	257,009	253,925	250,000	262,000	3.18%
SWA Recycling Revenue	41,368	31,109	30,000	30,000	30,000	0.00%
Historic Speciman Tree Fee	4,641	4,862	5,000	5,000	5,000	0.00%
	1,260,317	1,264,060	1,218,925	1,215,000	1,254,600	2.93%

**Expenditure Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	4,791,351	4,947,723	5,267,725	5,267,725	5,267,725	5,268,503	0.01%
Employee Benefits	2,073,699	2,360,249	2,719,544	2,719,544	2,719,544	2,670,272	-1.81%
Contractual	3,957,852	4,346,843	5,039,318	5,398,672	5,398,672	5,001,121	-0.76%
Commodities	735,984	761,056	824,415	833,143	833,143	838,575	1.72%
Capital Outlay	-	27,638	108,645	108,645	108,645	3,500	-96.78%
Depreciation	597,177	607,519	564,056	564,056	564,056	573,832	1.73%
Other	123,120	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>12,279,183</b>	<b>13,051,028</b>	<b>14,523,703</b>	<b>14,891,785</b>	<b>14,891,785</b>	<b>14,355,803</b>	<b>-1.16%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.



	FY2012	FY2013	FY2014	FY2015
Full Time Equivalent Employees	86.850	88.020	88.042	88.040

## PROGRAM: ADMINISTRATIVE MANAGEMENT 511

**Mission:** This division exists to provide guidance, inspiration, resources and direction to the Public Works Department to ensure that the multiple functions we perform are both efficient through our commitment to continual improvement and effective in meeting the expectations of the citizens we serve.

**Main Activities:** The most important things we do to fulfill the mission are:

- Provide oversight to all Public Works programs to ensure we maintain or improve levels of service and safety measures
- Implement the Town's Capital Improvement Plan, the Drainage Improvement Plan, and the Comprehensive Coastal Management Plan.
- Manage all projects authorized by the Town Council.
- Continually seek new and better ways to accomplish our mission.

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	556,515	580,391	621,740	621,740	621,740	634,274	2.02%
Employee Benefits	199,300	225,001	278,683	278,683	278,683	284,062	1.93%
Contractual	49,431	22,270	71,500	71,500	71,500	64,500	-9.79%
Commodities	16,392	10,322	9,200	9,200	9,200	9,200	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	4,237	4,237	4,237	4,237	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>821,638</b>	<b>837,984</b>	<b>985,360</b>	<b>985,360</b>	<b>985,360</b>	<b>996,273</b>	<b>1.11%</b>

\*FY14 A adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

### Contractual:

Reduction in telephone charges and employee recognition event.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Public Works Director	1.000	1.000	1.000	1.000	1.000
Assistant Director	1.000	1.000	1.000	1.000	1.000
Town Engineer	0.500	-	-	-	-
Office Manager	1.000	1.000	1.000	1.000	1.000
Office Assistant II	2.000	2.000	3.000	4.000	4.000
Records Maintenance Asst I	1.500	1.500	1.000	-	-
Public Works Purchasing Coordinator	-	0.500	0.500	0.500	0.500
Public Works Systems Specialist	1.000	1.000	1.000	1.000	1.000
	<b>8.000</b>	<b>8.000</b>	<b>8.500</b>	<b>8.500</b>	<b>8.500</b>

**PROGRAM: STREET REPAIR & MAINTENANCE 521**

**Mission:** This bureau exists to maintain, repair, and clean streets in order to provide a safe, smooth riding surface throughout the town and to assure that we have safe sidewalks, bikeways, and trail systems.

**Main Activities:** The most important things we do to fulfill the mission are:

- Employ state of the art techniques to do an excellent job
- Do the job right the first time
- Work to continually improve quality and efficiency
- Survey streets to prioritize work program
- Respond to emergencies and priorities in a timely fashion

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	91,143	109,603	85,007	85,007	85,007	86,450	1.70%
Employee Benefits	45,835	48,147	49,741	49,741	49,741	51,606	3.75%
Contractual	155,000	166,005	174,565	179,769	179,769	176,985	1.39%
Commodities	8,663	11,560	16,750	16,750	16,750	15,820	-5.55%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	22,809	22,552	19,643	19,643	19,643	24,399	24.21%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>323,450</b>	<b>357,867</b>	<b>345,706</b>	<b>350,910</b>	<b>350,910</b>	<b>355,260</b>	<b>2.76%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

Annual cost adjustment for street sweeping contract is included.

**Commodities:**

This decrease reflects a reduction in fuel expenses.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Facilities Maintenance Division Manager	0.100	0.100	0.100	0.100	0.100
Streets/Parks Supervisor	0.110	0.110	0.110	0.135	0.134
Street & Sign Painter	-	-	-	0.008	0.008
Equipment Operator I/Streets	1.800	1.800	1.800	1.310	1.310
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
	<b>2.020</b>	<b>2.020</b>	<b>2.020</b>	<b>1.563</b>	<b>1.562</b>

## PROGRAM: TRAFFIC CONTROL 523

**Mission:** This bureau exists to provide and maintain traffic signals and control signs to ensure safe, well marked street systems.

**Main Activities:** The most important things we do to fulfill the mission are:

- Preventive maintenance and inspection programs to proactively address issues
- Repair/replace signals and signs as necessary on Town's required level of service plan
- Upgrade signage and install new signs by required replacement schedule

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	83,835	77,658	99,764	99,764	99,764	100,787	1.03%
Employee Benefits	33,134	36,774	52,419	52,419	52,419	52,166	-0.48%
Contractual	40,857	17,656	54,315	57,288	57,288	39,725	-26.86%
Commodities	52,455	38,681	46,950	46,950	46,950	42,745	-8.96%
Capital Outlay	-	-	7,045	7,045	7,045	3,500	-50.32%
Depreciation	5,063	5,063	4,504	4,504	4,504	3,722	-17.36%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>215,344</b>	<b>175,832</b>	<b>264,997</b>	<b>267,970</b>	<b>267,970</b>	<b>242,645</b>	<b>-8.43%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

#### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases.

#### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

#### Contractual:

This reflects a reduction in contracted services for traffic signal repairs.

#### Commodities:

A reduction of the fuel expenses and traffic control supplies are reflected in this decrease.

#### Capital Outlay:

This reduction reflects a decrease in the purchase of traffic signal equipment (spare parts).

Full Time Equivalent Employees	FY2010	FY2011	FY2013	FY2014	FY2015
Facilities Maintenance Division Manager	0.200	0.200	0.200	0.180	0.180
Electrician Supervisor	0.170	0.170	0.170	0.203	0.203
Streets/Parks Supervisor	0.010	0.010	0.010	0.005	0.005
General Maintenance Supervisor	0.010	0.010	0.010	0.090	0.090
Parks Supervisor I	0.110	-	-	-	-
Parks Laborer	0.010	-	-	-	-
Electrician II	0.420	0.420	0.280	0.528	0.528
Building Maintenance Worker	0.040	0.040	0.040	0.040	0.040
Street & Sign Painter	0.470	0.470	0.470	0.500	0.500
	1.440	1.320	1.180	1.546	1.546

## PROGRAM: STREET LIGHTING 524

**Mission:** This bureau exists to maintain reliable, safe and effective street lighting systems that contribute to safe streets in the Town and protect endangered sea turtles from light intrusion during nesting season.

**Main Activities:** The most important things we do to fulfill the mission are:

- Conduct preventive maintenance annually on the 1,251 street lights in Town.
- Perform “locates” for underground wiring to minimize the likelihood of damage due to digging.
- Replacement of older poles on predetermined schedule for uniform lighting.
- Surveillance - check every 2 months; July 1 - Sept. 30.
- Preventive maintenance, emergency repairs, and normal maintenance of the electrical system in all town buildings (554).
- Preventive maintenance, emergency repairs, and electrical maintenance of storm and sewer pump station controls, telemetry systems, and back-up generator systems (531 and 532).

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	157,262	107,044	74,228	74,228	74,228	77,142	3.93%
Employee Benefits	41,175	56,830	34,771	34,771	34,771	34,187	-1.68%
Contractual	152,823	271,108	238,000	274,459	274,459	247,130	3.84%
Commodities	42,666	42,271	47,240	47,240	47,240	46,785	-0.96%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	24,386	24,386	24,386	24,386	24,386	24,808	1.73%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>418,312</b>	<b>501,639</b>	<b>418,625</b>	<b>455,084</b>	<b>455,084</b>	<b>430,052</b>	<b>2.73%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

#### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases.

#### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

#### Contractual:

This includes a small increase for contracted repairs and also street light pole painting.

#### Commodities:

This decrease reflects a small reduction in fuel costs.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Electrician Supervisor	0.460	0.460	0.460	0.360	0.360
Electrician II	0.890	0.890	1.600	0.600	0.600
Facilities Maintenance Division Manager	0.100	0.100	0.100	0.100	0.100
	1.450	1.450	2.160	1.060	1.060

## PROGRAM: STORM SEWER MAINTENANCE 531

**Mission:** This bureau exists to protect the health, safety and property of residents and businesses by effectively operating and maintaining the storm system.

**Main Activities:** The most important things we do to fulfill the mission are:

- Perform highest level of preventive maintenance to provide 100% equipment readiness at all times
- Clean, inspect and repair storm water collection and pumping systems to keep them fully functional
- Respond quickly to rainfall and storm events
- Evaluate and improve systems to meet or exceed design standards
- Anticipate rainfall events in order to allocate proper resources
- Track rainfall and storm duration for analysis and future planning

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	295,413	288,806	371,709	371,709	371,709	330,864	-10.99%
Employee Benefits	134,162	141,183	194,610	194,610	194,610	167,037	-14.17%
Contractual	197,515	205,399	215,000	233,142	233,142	257,700	19.86%
Commodities	69,155	62,600	70,925	71,309	71,309	72,700	2.50%
Capital Outlay	-	-	50,000	50,000	50,000	-	-100.00%
Depreciation	3,946	5,376	13,524	13,524	13,524	16,317	20.65%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>700,191</b>	<b>703,364</b>	<b>915,768</b>	<b>934,294</b>	<b>934,294</b>	<b>844,618</b>	<b>-7.77%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

#### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases, and allocation of more hours to sanitary sewer maintenance.

#### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

#### Contractual:

This increase reflects the cost of electricity due to more electric pumps.

#### Commodities:

This reflects a small increase in the cost of maintenance supplies and parts.

#### Capital Outlay:

This reflects a reduction in storm sewer rehabilitation costs.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Building Maintenance Worker	0.020	0.020	0.020	0.022	0.023
Electrician II	0.420	0.420	0.280	0.561	0.560
Electrician Supervisor	0.100	0.100	0.100	0.143	0.143
Equipment Operator I/WRD	0.250	0.250	0.400	-	-
Equipment Operator II/WRD	0.250	0.250	0.050	-	-
Equipment Operator I/Streets	-	-	-	0.074	0.074
General Maintenance Supervisor	-	-	-	0.010	0.010
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
Mechanic I/WRD	1.500	1.500	0.520	-	-
Mechanic II/WRD	0.380	0.380	0.270	-	-
Operations Supervisor	0.380	0.380	0.380	0.500	0.443
Street/Parks Supervisor	-	-	-	0.010	0.010
Tree Trimmer	0.040	0.040	-	-	-
Wastewater Operator I/WRD	1.750	2.000	2.140	-	-
Wastewater Operator II/WRD	0.380	0.380	0.500	-	-
Wastewater Technician I	-	-	0.250	-	-
Water Resource Technician I	-	-	-	3.455	2.612
Water Resource Technician II	-	-	-	1.055	0.587
WRD Manager	0.300	0.300	0.400	0.400	0.600
	5.780	6.030	5.320	6.240	5.072

## PROGRAM: SANITARY SEWER MAINTENANCE 532

**Mission:** This bureau exists to protect the health and well being of residents, businesses and visitors by operating a sanitary sewer system that prevents sewage back-up, spillage or odor impact and is 100% reliable.

**Main Activities:** The most important things we do to fulfill the mission are:

- Schedule and conduct proper preventive maintenance and repairs on all systems.
- Troubleshoot and repair all mechanical problems the “right way”, the first time.
- Televisive gravity lines and repair as necessary.
- Closely monitor run time for pumps.
- Reduce inflow and infiltration into systems to reduce treatment costs.
- Upgrade stations to improve efficiency.

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	640,053	678,761	690,118	690,118	690,118	777,910	12.72%
Employee Benefits	262,440	310,267	334,325	334,325	334,325	372,478	11.41%
Contractual	144,075	110,006	135,950	141,550	141,550	145,700	7.17%
Commodities	84,506	83,031	97,450	97,450	97,450	96,150	-1.33%
Capital Outlay	-	-	46,300	46,300	46,300	-	-100.00%
Depreciation	73,433	73,740	50,625	50,625	50,625	62,654	23.76%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,204,507</b>	<b>1,255,805</b>	<b>1,354,768</b>	<b>1,360,368</b>	<b>1,360,368</b>	<b>1,454,892</b>	<b>7.39%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

#### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases, and an increased allocation of man hours for sanitary sewer maintenance.

#### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

#### Contractual:

This reflects a small increase in utilities cost (electric and water) as well as an increase for generator maintenance and software licenses for new telemetry system.

#### Commodities:

This reflects a small decrease in building maintenance supplies.

#### Capital Outlay:

This reflects a reduction in sanitary sewer rehabilitation costs.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Building Maintenance Worker	0.020	0.020	0.020	0.022	0.023
Electrician II	0.630	0.630	0.420	0.732	0.728
Electrician Supervisor	0.130	0.130	0.130	0.170	0.170
Equipment Operator I/WRD	0.750	0.750	0.600	-	-
Equipment Operator II/WRD	0.750	0.750	0.950	-	-
General Maintenance Supervisor	0.010	0.010	0.010	0.010	0.010
Irrigation and Spray Technician	0.010	0.010	0.010	0.005	0.005
Operations Supervisor/WRD	0.620	0.620	0.620	0.500	0.557
Mechanic I/WRD	1.500	1.500	1.480	-	-
Mechanic II/WRD	0.620	0.620	0.730	-	-
Street & Sign Painter	0.010	0.010	0.010	-	-
Tree Trimmer	0.040	0.040	-	-	-
Wastewater Operator I/WRD	4.750	5.000	4.860	-	-
Wastewater Operator II/WRD	0.620	0.620	0.500	-	-
Water Resource Technician I	-	-	-	7.545	8.388
Water Resource Technician II	-	-	-	1.945	2.413
Wastewater Technician I	-	-	0.750	-	-
WRD Manager	0.700	0.700	0.600	0.600	0.400
	11.160	11.410	11.690	11.529	12.694

**PROGRAM: SANITARY SEWAGE TREATMENT 533**

This program reflects the costs of treating the Town's sanitary sewage at the East Central Regional Water Reclamation Facility or to the East Central Regional Water Reclamation Facility (ECR).

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	1,285,689	1,244,776	1,600,000	1,662,752	1,662,752	1,834,000	14.63%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	123,120	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,408,809</b>	<b>1,244,776</b>	<b>1,600,000</b>	<b>1,662,752</b>	<b>1,662,752</b>	<b>1,834,000</b>	<b>14.63%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Contractual:**

This cost increase reflects the proposed sewage disposal costs at the ECR, along with chemical pre-treatment of effluent.

## PROGRAM: RESIDENTIAL COLLECTION 541

**Mission:** This bureau exists to promote the health of the community through the efficient and effective removal of residential waste on a regular schedule prescribed by ordinance.

**Main Activities:** The most important things we do to fulfill the mission are:

- Collect garbage four days per week and recyclable materials once per week.
- Minimize the impact of garbage odors, pest attraction and unpleasant appearance.
- Collect with the least disruption possible.

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	445,157	438,889	513,125	513,125	513,125	531,642	3.61%
Employee Benefits	229,222	258,469	337,735	337,735	337,735	348,706	3.25%
Contractual	369	760	1,650	1,650	1,650	1,650	0.00%
Commodities	51,333	50,714	57,022	57,022	57,022	56,475	-0.96%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	86,211	86,211	73,357	73,357	73,357	82,147	11.98%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>812,292</b>	<b>835,043</b>	<b>982,889</b>	<b>982,889</b>	<b>982,889</b>	<b>1,020,620</b>	<b>3.84%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases and minor reallocation of man hours.

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

### Commodities:

This reflects a small decrease in fuel costs.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Building Maintenance Worker	0.020	0.020	0.020	0.022	0.023
Electrician II	-	-	-	0.015	0.015
Electrician Supervisor	-	-	-	0.005	0.005
Equipment Operator I/6 yd	6.200	6.200	7.200	7.200	7.200
Equipment Operator 20/60 yd	0.880	0.880	0.750	0.750	0.750
Equipment Operator III /60 yd	0.750	0.750	0.750	0.750	0.750
General Maintenance Supervisor	0.010	0.010	0.010	0.010	0.010
Laborer I/Trash	0.500	0.500	-	-	-
Laborer I/Sanitation	-	-	-	1.000	1.000
Parks Laborer	0.050	0.050	0.050	0.050	0.050
Street & Sign Painter	-	-	-	0.025	0.025
Streets/Parks Supervisor	-	-	-	0.005	0.006
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Services Manager	0.280	0.280	0.280	0.280	0.280
	9.090	9.090	9.460	10.512	10.514

## PROGRAM: COMMERCIAL COLLECTION 542

**Mission:** This bureau exists to serve the commercial and business garbage collection and disposal needs of the community.

**Main Activities:** The most important things we do to fulfill the mission are:

- Steady, consistently excellent scheduled service without missing pickups.
- Maintain positive customer relationships with commercial customers.

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	397,085	409,831	432,794	432,794	432,794	420,403	-2.86%
Employee Benefits	163,509	175,675	199,250	199,250	199,250	197,013	-1.12%
Contractual	228,685	244,740	268,800	268,800	268,800	257,600	-4.17%
Commodities	34,312	35,710	38,000	38,000	38,000	37,500	-1.32%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	69,898	69,994	65,912	65,912	65,912	60,361	-8.42%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>893,489</b>	<b>935,950</b>	<b>1,004,756</b>	<b>1,004,756</b>	<b>1,004,756</b>	<b>972,877</b>	<b>-3.17%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases and a minor re-allocation of man hours.

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

### Contractual:

This reflects a decrease in compacted garbage contract costs, and also a decrease in equipment rental costs.

### Commodities:

This reflects a small decrease in fuel costs.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Equipment Operator 20/60 yd	0.120	0.120	0.250	0.250	0.250
Equipment Operator II/20 yd	2.000	2.000	2.000	1.800	1.800
Equipment Operator III 20/60 yd	0.250	0.250	0.250	0.250	0.250
Laborer I/Sanitation	3.000	3.000	3.000	3.000	3.000
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Services Division Manager	0.150	0.150	0.150	0.150	0.150
	5.920	5.920	6.050	5.850	5.850

**PROGRAM: REFUSE DISPOSAL 543**

**Mission:** This program exists to serve the community's health and welfare by transporting residential and commercial garbage to the county solid waste authority for appropriate processing disposal.

**Main Activities:** The most important things we do to fulfill the mission are:

- Operate transfer station to efficiently and effectively transport all residential and commercial garbage to the Solid Waste Authority for disposal.
- Function as part of the team that collects garbage and delivers it to the transfer station to assure proper coordination and efficiency.

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	52,737	33,675	100,000	100,000	100,000	50,000	-50.00%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>52,737</b>	<b>33,675</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>50,000</b>	<b>-50.00%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Contractual:**

This reflects a decrease based on recent trends for SWA disposal costs.

## PROGRAM: YARD TRASH COLLECTION 544

**Mission:** This bureau exists to collect yard trash from streets, rights of way and off road 'stash' areas in a safe, timely, efficient and effective manner to keep the Town attractive and drainage inlets clear.

**Main Activities:** The most important things we do to fulfill the mission are:

- Provide weekly curbside collection, transport and disposal of yard waste from all properties in the Town.
- Perform our job with commitment to leaving the pick up site clean and free of waste residue.
- Keep storm drains clear for proper drainage.
- Partner with other Public Works divisions to serve community drainage needs.

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	743,403	799,801	845,084	845,084	845,084	849,738	0.55%
Employee Benefits	399,042	473,105	540,070	540,070	540,070	522,018	-3.34%
Contractual	144,879	182,130	170,032	204,971	204,971	169,550	-0.28%
Commodities	130,265	135,386	138,650	138,650	138,650	135,950	-1.95%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	150,371	150,434	125,022	125,022	125,022	126,911	1.51%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,567,960</b>	<b>1,740,856</b>	<b>1,818,858</b>	<b>1,853,797</b>	<b>1,853,797</b>	<b>1,804,167</b>	<b>-0.81%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases.

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan. The reduction in benefits is due to employees opting out of the Town's health insurance program.

### Commodities:

This reflects a decrease in fuel costs.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Building Maintenance Worker	0.020	0.020	0.020	0.022	0.023
Crane Operator/Trash	3.000	3.000	3.000	3.000	3.000
Electrician Supervisor	0.010	0.010	0.010	0.005	0.005
Electrician II	0.010	0.010	-	0.015	0.015
Equipment Operator I/Streets	-	-	-	0.116	0.116
Equipment Operator I/Trash	8.000	8.000	9.000	9.000	9.000
General Maintenance Supervisor	0.010	0.010	0.010	0.010	0.010
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
Laborer I/Trash	4.500	4.500	4.000	4.000	4.000
Refuse Disposal Operator	1.000	1.000	1.000	1.000	1.000
Services Manager	0.300	0.300	0.300	0.300	0.300
Street & Sign Painter	-	-	-	0.010	0.010
Streets/Parks Supervisor	0.020	0.020	0.020	0.010	0.010
Trash Supervisor	0.900	0.900	0.900	0.900	0.900
	17.780	17.780	18.270	18.398	18.399

## PROGRAM: RECYCLING 545

**Mission:** This bureau exists to provide premier collection services to the residents, businesses and visitors in an efficient, safe and courteous manner.

**Main Activities:** The most important things we do to fulfill the mission are:

- Collect and dispose of recyclables on schedule.
- Demonstrate excellent customer service in all we do.
- Publicize and encourage participation in recycling programs.

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	150,989	145,326	118,920	118,920	118,920	123,553	3.90%
Employee Benefits	70,135	88,396	76,848	76,848	76,848	79,304	3.20%
Contractual	-	-	-	-	-	-	0.00%
Commodities	19,172	18,169	18,800	18,800	18,800	19,000	1.06%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	23,197	25,441	52,409	52,409	52,409	52,409	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>263,493</b>	<b>277,332</b>	<b>266,977</b>	<b>266,977</b>	<b>266,977</b>	<b>274,266</b>	<b>2.73%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases, and minor re-allocation of man hours.

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

### Commodities:

This reflects a small increase for recycling supplies.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Equipment Operator I/6 yd	1.800	1.800	1.800	1.800	1.800
Equipment Operator II/20 yd	-	-	-	0.200	0.200
Laborer I/Sanitation	1.000	1.000	1.000	-	-
Sanitation Supervisor	0.200	0.200	0.200	0.200	0.200
Services Manager	0.170	0.170	0.170	0.170	0.170
	3.170	3.170	3.170	2.370	2.370

**PROGRAM: BEACH CLEANING 546**

**Mission:** This bureau exists to positively contribute to the quality of life in Palm Beach by keeping the public beaches clean, safe and attractive by removing litter and debris.

**Main Activities:** The most important things we do to fulfill the mission are:

- Remove trash and litter from designated public beach areas as scheduled.
- Determine ways to be most efficient and effective in our work.
- Report and assist as applicable with the removal of any beach hazards.

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	46,863	48,097	55,863	55,863	55,863	55,828	-0.06%
Employee Benefits	25,732	30,958	25,215	25,215	25,215	26,336	4.45%
Contractual	-	-	500	500	500	-	-100.00%
Commodities	6,829	6,721	7,050	7,050	7,050	7,200	2.13%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	7,150	14,656	18,487	18,487	18,487	13,548	-26.72%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>86,574</b>	<b>100,432</b>	<b>107,115</b>	<b>107,115</b>	<b>107,115</b>	<b>102,912</b>	<b>-3.92%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

This reflects a reduction due to decrease in permit fees.

**Commodities:**

This reflects a small increase in uniform costs.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Equip Opr I / Beach Cleaner	1.000	1.000	1.000	1.000	1.000
Trash Supervisor	0.100	0.100	0.100	0.100	0.100
	1.100	1.100	1.100	1.100	1.100

## PROGRAM: LANDSCAPE MAINTENANCE 551

**Mission:** This bureau exists to maintain all Town parks, green spaces, and entry ways into the Town of Palm Beach to the highest standards.

**Main Activities:** The most important things we do to fulfill the mission are:

- Maintain public areas to optimum condition adhering to established work program.
- Trim palm trees on regular schedule.
- Provide light maintenance to some privately owned historic/specimen trees.
- Manage contractor to inoculate 2600 +/- palm trees 3x yearly that are susceptible to lethal yellowing disease.
- Continually seek new approaches and improved systems to enhance efficiency and effectiveness.

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	168,571	187,628	227,587	227,587	227,587	237,982	4.57%
Employee Benefits	125,987	108,538	146,505	146,505	146,505	151,250	3.24%
Contractual	626,826	703,921	892,782	974,456	974,456	849,230	-4.88%
Commodities	34,574	57,792	48,000	52,269	52,269	54,525	13.59%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	46,976	42,420	31,239	31,239	31,239	18,369	-41.20%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,002,934</b>	<b>1,100,299</b>	<b>1,346,113</b>	<b>1,432,056</b>	<b>1,432,056</b>	<b>1,311,356</b>	<b>-2.58%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

#### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases, and minor re-allocation of man hours.

#### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

#### Contractual:

This reflects a cost reduction for landscaping services.

#### Commodities:

This reflects an increase in costs for chemicals and landscaping supplies.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Building Maintenance Worker	0.160	0.160	0.160	0.068	0.068
Electrician II	0.060	0.060	0.040	0.051	0.054
Electrician Supervisor	0.010	0.010	0.010	0.011	0.011
Equipment Operator I/Streets	0.200	0.200	0.200	0.500	0.500
Facilities Maintenance Manager	0.350	0.350	0.350	0.330	0.330
General Maintenance Supervisor	0.030	0.030	0.030	0.035	0.035
Irrigation and Spray Technician	0.910	0.910	0.910	0.941	0.941
Parks Laborer	1.850	1.850	1.850	1.850	1.850
Street & Sign Painter	0.010	0.010	0.010	0.013	0.013
Streets/Parks Supervisor	0.810	0.810	0.810	0.809	0.808
Tree Trimmer	1.800	1.800	-	-	-
Wastewater Operator I/WRD	0.500	-	-	-	-
	6.690	6.190	4.370	4.608	4.610

## PROGRAM: FACILITY MAINTENANCE 554

**Mission:** This bureau's main function is to maintain Town facilities to a high standard, providing timely repairs and making residents proud of the Town.

**Main Activities:** The most important things we do to fulfill the mission are:

- Ensure a clean, safe, and positive work environment for staff and visitors.
- Set and follow maintenance schedules.
- Repair, maintain and inspect all Town structures.
- Do our work efficiently always seeking better tools, techniques and methods.
- Ensure a clean, safe and positive work environment.

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	219,730	217,240	202,363	202,363	202,363	191,014	-5.61%
Employee Benefits	76,421	91,647	95,041	95,041	95,041	93,182	-1.96%
Contractual	535,421	597,881	690,081	717,635	717,635	692,891	0.41%
Commodities	45,463	52,932	45,795	47,193	47,193	52,525	14.70%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	13,306	8,789	14,488	14,488	14,488	15,852	9.41%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>890,341</b>	<b>968,489</b>	<b>1,047,768</b>	<b>1,076,720</b>	<b>1,076,720</b>	<b>1,045,464</b>	<b>-0.22%</b>

\*FY14 Adjusted includes FY 14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases, and minor reallocation of man hours.

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan.

### Contractual:

This reflects a small increase in building maintenance services.

### Commodities:

This reflects an increase in building maintenance supplies and parts.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Building Maintenance Worker	0.220	0.220	1.220	1.226	1.225
Electrician II	0.420	0.420	0.280	0.429	0.429
Electrician Supervisor	0.080	0.080	0.080	0.080	0.080
Facility Maintenance Division Manager	0.250	0.250	0.250	0.250	0.250
General Maintenance Supervisor	0.780	0.780	0.780	0.645	0.643
Irrigation and Spray Technician	0.010	0.010	0.010	0.008	0.008
Nursery Worker	-	-	-	-	-
Parks Laborer	0.100	0.100	0.100	0.100	0.100
Streets/Parks Supervisor	-	-	-	0.010	0.010
Street & Sign Painter	0.410	0.410	0.410	0.418	0.418
	2.270	2.270	3.130	3.166	3.163

**PROGRAM: METER MAINTENANCE AND COLLECTION 558**

**Mission:** This bureau exists to provide revenue collection and maintenance of metered parking system in order to maximize revenue.

**Main Activities:** The most important things we do to fulfill the mission are:

- Keep all meters reliable, accurate and in service through a regular maintenance program.
- Collect meter revenue on a scheduled basis.
- Maximize efficiency of operations by inspecting mechanical and electrical systems with each collection.

**Expenditure Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Adjusted*</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	20,506	18,969	30,071	30,071	30,071	26,944	-10.40%
Employee Benefits	10,931	12,008	12,102	12,102	12,102	12,599	4.11%
Contractual	62,785	57,468	66,900	66,900	66,900	90,160	34.77%
Commodities	15,487	20,309	22,140	22,453	22,453	24,800	12.01%
Capital Outlay	-	8,880	-	-	-	-	0.00%
Depreciation	51,007	51,007	44,323	44,323	44,323	44,323	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>160,716</b>	<b>168,641</b>	<b>175,536</b>	<b>175,849</b>	<b>175,849</b>	<b>198,826</b>	<b>13.27%</b>

\*FY14 Adjusted includes FY 14 adopted budget plus purchase orders written against the FY 13 budget but spent against the FY 14 budget.

**Salaries and Wages:**

Reduction reflects employee turnover that replaced senior employees with entry level employees.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

This reflects the prospective contracted service for kiosk collection and maintenance.

**Commodities:**

This reflects additional parts and supplies due to age of the existing meters.

<b>Full Time Equivalent Employees</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
General Maintenance Supervisor	0.100	0.100	0.100	0.100	0.100
Building Maintenance Worker	0.400	0.400	0.400	0.400	0.400
	0.500	0.500	0.500	0.500	0.500

## PROGRAM: GENERAL ENGINEERING SERVICES 561

**Mission:** This division exists to apply sound engineering and architectural principles to plan, budget, design, and build infrastructure that maximizes functionality and minimizes maintenance, repair and replacement costs.

**Main Activities:** The most important things we do to fulfill the mission are:

- Prepare budget estimates for infrastructure projects.
- Plan, design and oversee construction of public facilities.
- Complete design, cost estimates, and construction of miscellaneous minor projects not planned or budgeted elsewhere.
- Coordinate with other entities to address engineering issues and address complaints.
- Continually seek new and better ways to provide our services.
- Conduct development review and contract administration.

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	355,710	427,966	421,165	421,165	421,165	442,813	5.14%
Employee Benefits	98,228	122,884	145,456	145,456	145,456	139,189	-4.31%
Contractual	23,317	9,515	28,300	41,937	41,937	29,000	2.47%
Commodities	8,232	8,997	10,700	10,700	10,700	11,700	9.35%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	8,062	9,954	11,053	11,053	11,053	12,750	15.35%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>493,549</b>	<b>579,316</b>	<b>616,674</b>	<b>630,311</b>	<b>630,311</b>	<b>635,452</b>	<b>3.05%</b>

\*FY14 Adjusted includes FY 14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY 14 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases.

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan. The reduction in employee benefits is due to an employee opting out of the health insurance program.

### Contractual:

This reflects a small increase in technical training costs.

### Commodities:

This reflects an increase in anticipated fuel costs.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Senior Project Engineer	1.000	1.000	1.000	1.000	1.000
Project Engineer	2.000	2.000	2.000	2.000	2.000
Town Engineer	-	0.500	1.000	1.000	1.000
	3.000	3.500	4.000	4.000	4.000

## PROGRAM: RIGHT OF WAY INSPECTIONS 565

**Mission:** This bureau exists to contribute to the well-being of the community by permitting, overseeing and inspecting work activities in the Town's rights of way and easements to ensure quality work with minimal disruption.

**Main Activities:** The most important things we do to fulfill the mission are:

- Adhere to all guidelines set by the Town.
- Issue permits in compliance with the Town's ROW manual.
- Minimize inconvenience to the public.
- Make sure contractors restore to Town standards and regulate to that end.
- Provide permit and inspection service in a timely manner.
- Observe work activities to ensure compliance with permit conditions and ROW manual regulations.

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	71,003	71,694	102,976	102,976	102,976	103,220	0.24%
Employee Benefits	25,914	30,251	44,362	44,362	44,362	34,295	-22.69%
Contractual	480	440	1,300	1,300	1,300	1,300	0.00%
Commodities	768	842	2,298	2,298	2,298	2,050	-10.79%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,945	1,945	1,945	1,945	1,945	1,297	-33.32%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>100,110</b>	<b>105,172</b>	<b>152,881</b>	<b>152,881</b>	<b>152,881</b>	<b>142,162</b>	<b>-7.01%</b>

\*FY14 A adjusted includes FY 14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY 14 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases.

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan. One employee in this program entered the DROP during 2014.

### Commodities:

This reflects a small decrease in fuel use.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Public Works Inspector	1.000	1.000	1.500	1.500	1.500
	1.000	1.000	1.500	1.500	1.500

## PROGRAM: EQUIPMENT OPERATION & MAINTENANCE 571

**Mission:** This bureau exists to maintain the Town's fleet of vehicles and equipment in top condition at the lowest operating cost.

**Main Activities:** The most important things we do to fulfill the mission are:

- Schedule and perform preventive maintenance inspections for the Town's vehicles and equipment.
- Service and repair equipment to optimize operating time.
- Prepare specifications and plan for new vehicle purchases on a scheduled replacement.

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	194,811	242,028	277,347	277,347	277,347	277,939	0.21%
Employee Benefits	91,339	118,189	107,683	107,683	107,683	104,844	-2.64%
Contractual	97,520	61,422	94,350	95,162	95,162	94,000	-0.37%
Commodities	114,565	124,280	144,845	147,209	147,209	153,450	5.94%
Capital Outlay	-	-	4,500	4,500	4,500	-	-100.00%
Depreciation	9,417	15,551	7,032	7,032	7,032	9,728	38.34%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>507,652</b>	<b>561,470</b>	<b>635,757</b>	<b>638,933</b>	<b>638,933</b>	<b>639,961</b>	<b>0.66%</b>

\*FY14 A adjusted includes FY 14 adopted budget plus purchase orders written against the FY 13 budget but spent against the FY 14 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases.

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan. One employee in this program entered the DROP in 2014.

### Commodities:

This reflects a small increase in costs for repair parts and supplies.

### Capital Outlay:

This reflects the reduction of shop equipment purchases.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Mechanic I	0.500	0.500	0.500	0.500	0.500
Mechanic III	2.000	2.000	2.000	2.000	2.000
Mechanic IV	1.000	1.000	1.000	1.000	1.000
Office Assistant II	1.000	1.000	1.000	1.000	1.000
Services Division Manager	0.100	0.100	0.100	0.100	0.100
	4.600	4.600	4.600	4.600	4.600

**PROGRAM: COASTAL MANAGEMENT 581**

**Mission:** This division exists to provide increased storm protection to upland structures.

**Main Activities:** The most important things we do to fulfill the mission are:

- Effectively and efficiently implement the Town's Comprehensive Coastal Management Plan (CCMP).
- Review and revise the CCMP to ensure that it addresses current conditions and is consistent with Federal and State regulations.
- Permit and construct beach restoration projects and conduct coastal monitoring identified in the CCMP.
- Maintain and operate the Palm Beach Inlet Sand Transfer Plant and all inlet dredging activities.
- Ensure the Town receives the maximum benefit of inlet dredging activities.
- Increase public awareness on related issues.

**Expenditure Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	153,302	97,991	97,864	97,864	97,864	-	-100.00%
Employee Benefits	41,193	31,927	44,728	44,728	44,728	-	-100.00%
Contractual	159,443	417,671	235,293	304,901	304,901	-	-100.00%
Commodities	1,147	739	2,600	2,600	2,600	-	-100.00%
Capital Outlay	-	18,758	800	800	800	-	-100.00%
Depreciation	-	-	1,870	1,870	1,870	-	-100.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>355,085</b>	<b>567,086</b>	<b>383,155</b>	<b>452,763</b>	<b>452,763</b>	<b>-</b>	<b>-100.00%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

The costs associated with the administration of the coastal program have been moved to the Coastal Protection Fund. This will allow all costs for the entire program to be shown clearly. The costs for the administration of the program are in line with what is shown in the approved 10 year plan.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Coastal Projects Coordinator	1.000	1.000	1.000	1.000	-
Town Engineer	0.500	0.500	-	-	-
	1.500	1.500	1.000	1.000	-



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**PROGRAM: LIBRARY SERVICES 321**

The Town contracts with The Society of the Four Arts Library to provide library services to its residents. The library maintains exceptional collection of books, audio, and video tapes and periodicals on the arts. It also sponsors special events and activities for its patrons. This annual appropriation takes the place of, and is substantially less than, property taxes that would be levied upon the residents by the Palm Beach County Library District.

**Expenditure Summary**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Adjusted*</b>	<b>Projected</b>	<b>Budget</b>	<b>Change</b>
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	-	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	272,400	288,989	297,659	297,659	297,659	306,580	3.00%
<b>TOTALS</b>	<b>272,400</b>	<b>288,989</b>	<b>297,659</b>	<b>297,659</b>	<b>297,659</b>	<b>306,580</b>	<b>3.00%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**PROGRAMS: TRANSFERS 611 TO 625**

The following are transfers made from the general fund into other funds within the Town.

**Expenditure Summary**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Adjusted*</b>	<b>Projected</b>	<b>Budget</b>	<b>Change</b>
Capital Improvement Fund (307)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
Coastal Protection Fund (309)	3,960,000	4,765,099	4,200,000	4,200,000	4,200,000	4,777,000	13.74%
Debt Service Fund (205)	3,500,000	3,500,000	6,100,000	6,100,000	6,100,000	6,100,000	0.00%
Group Health Retirees (610)	1,493,000	1,769,000	1,506,000	1,506,000	1,506,000	1,577,000	4.71%
Risk - W/C, Liab, Prop	1,791,507	1,892,780	1,876,000	1,876,000	1,876,000	1,925,362	2.63%
<b>TOTALS</b>	<b>11,744,507</b>	<b>12,926,879</b>	<b>14,682,000</b>	<b>14,682,000</b>	<b>14,682,000</b>	<b>15,379,362</b>	<b>4.75%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

## PROGRAM: EMERGENCY MANAGEMENT 710

**Mission:** This division exists to ensure the Town is at an acceptable level of readiness for response to hazards affecting Palm Beach in accordance with the National Incident Management System (NIMS) guidelines.

**Main Activities:** The most important things we do to fulfill the mission are:

- Conduct NIMS compliancy training to Town officials, employees, volunteers and contractors as needed
- Maximize coordination and cooperation for emergency response planning among the different departments through the Emergency Planning Team (EPT).
- Assist in the development and coordination of emergency plans for more effective response efforts as needed.
- Assist with any community outreach programs relating to public emergency preparations and awareness.

### Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	19,471	4,075	46,400	46,400	46,400	46,400	0.00%
Commodities	401	556	600	600	600	600	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,700	950	950	950	-	-	-100.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>21,572</b>	<b>5,581</b>	<b>47,950</b>	<b>47,950</b>	<b>47,000</b>	<b>47,000</b>	<b>-1.98%</b>

\*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

**PROGRAM: CONTINGENT APPROPRIATIONS 711**

This program contains the budget for the General Fund Contingency account.

The budget for the General Fund Contingency Account is established at 1.5% of the proposed budget and is adjusted throughout the year by Town Council approved transfers. Appropriations are transferred out of this line item and into line items designated by Town Council. Expenditures are not reflected in this program, but in the program approved by Town Council.

The Contingent Appropriations Program reflects expenditures which are not readily identifiable to a Program, and are not under the direction of any one Department.

**Expenditure Summary**

	<b>FY2012 Budget</b>	<b>FY2013 Budget</b>	<b>FY2014 Budget</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Salaries and Wages	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	0.00%
Contractual	-	-	-	-	0.00%
Commodities	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Depreciation	-	-	-	-	0.00%
Other	807,397	843,000	860,000	909,000	7.83%
<b>TOTALS</b>	<b>807,397</b>	<b>843,000</b>	<b>860,000</b>	<b>909,000</b>	<b>7.83%</b>
Percent of Budget	1.5%	1.5%	1.5%	1.5%	

### **General Obligation Bonds**

General Obligation Bonds offer maximum security to investors through the pledge of the municipality's full faith and credit, which for the Town of Palm Beach requires voter approval. At this time, no General Obligation Bonds are outstanding.

### **Revenue Bonds**

In 2010 the Town issued 2010A Public Improvement Revenue and Refunding Bonds in the principal amount of \$57,035,000, and 2010B Worth Avenue Commercial District Project bonds in the principal amount of \$14,770,000.

The 2010A bonds refunded the 2003B bonds (\$5,310,000), the 2008 Revenue Note (\$10,000,000), and a 2009 Line of Credit (\$600,000) which was issued for the Worth Avenue Project. The balance of the proceeds were to fund a portion of the Town's Accelerated Capital Improvement Program totaling \$41,232,000 and \$1,740,844 was used to reimburse the Town for the Town's portion of the Par 3 Golf Course Project.

The 2010B bonds were used to fund the Worth Avenue Commercial District streetscape project. The Town imposed a capital special assessment against real property in the Worth Avenue Commercial District to pay the costs of the Worth Avenue Projects. The assessments will be payable over a thirty year period. The assessments will be security for the 2010B bonds.

On January 1, 2012, the Town used excess funds remaining after completion of the Worth Avenue Project to redeem \$1,485,000 of the 2010B Bonds.

In 2013, the Town issued Public Improvement Revenue Bonds in a par amount of \$55,590,000. The proceeds of the bond will be used for the second phase of the Town's Accelerated Capital Improvement Program (\$44,997,957) groin rehabilitation and seawall replacement (\$11,900,000) and the Town's portion of the Par 3 Clubhouse project (\$1,250,000).

All of these bonds are revenue obligations of the Town payable solely from and secured solely by the pledged revenues. Pledged revenues shall consist primarily of Non-Ad Valorem Revenues budgeted and appropriated annually by the Town for the purpose of paying debt service on the Bonds. The Town covenants that in each fiscal year while any bonds are outstanding, the total non-self-supporting debt service in any fiscal year of the Town will not exceed 50% of Non-Ad Valorem Revenues of the Town.

The Town has covenanted and agreed that it will not incur any indebtedness payable from or supported by a pledge of the Non-Ad Valorem Revenues unless the Town can show that following the incurrence of such additional indebtedness, (1) the total amount of Non-Ad Valorem Revenues (based upon the most recent Fiscal Year) will be greater than twice the then maximum debt service and (2) the total amount of Non-Ad Valorem Revenues in each Fiscal Year in which Bonds are outstanding will be greater than 2.00 times the non self supporting debt in each such fiscal year.

As part of the preparation for the 2013 Revenue Bond, the Town's issuer's and Revenue Bond ratings were reviewed by both Moody's and Standard & Poor's. The Town's conservative financial policies and strong management of its financial resources were recognized, and it resulted in Moody's Investors Service issuing a rating of Aa1 for the 2013

Revenue bonds and a Aaa issuer's rating. Standard and Poor's issued a Revenue bond rating of AA+ and a AAA issuer's rating. The ratings for both the Bond and issuer credit are the highest ratings these two rating services issue and represent the highest quality investment grade debt.

For perspective regarding the future debt obligations, a 10 year summary of debt service, outstanding debt, and debt per capita is provided below.

### Debt Service Payments

Principal payments are due on January 1, and interest payments are due on January 1 and July 1 of each year. The annual debt service requirements for the outstanding revenue bonds through 2024 are shown below:

Fiscal Year	2010A Revenue Bond ACIP-I	2010A Revenue Bond - Par 3	2010B Revenue Bond Worth Ave	2013 Revenue Bond ACIP - II	2013 Par 3 Revenue Bond	2013 Coastal Revenue Bond	Total
2014	3,494,700	126,288	772,681	1,116,127	30,993	295,100	5,835,889
2015	3,499,775	124,488	772,031	2,773,838	77,713	734,613	7,982,456
2016	3,493,650	127,288	775,678	2,771,813	76,813	731,163	7,976,403
2017	3,500,850	124,688	773,050	2,774,563	75,813	731,413	7,980,375
2018	3,496,250	126,988	774,275	2,770,438	74,813	736,038	7,978,800
2019	3,499,850	124,188	774,825	2,774,313	78,688	735,038	7,986,900
2020	3,495,275	125,913	774,663	2,771,063	77,438	733,538	7,977,888
2021	3,496,900	127,038	773,350	2,770,688	76,188	731,538	7,975,700
2022	3,495,275	127,913	776,188	2,772,938	74,938	733,913	7,981,163
2023	3,490,400	128,538	773,359	2,772,688	78,563	735,538	7,979,084
2024	3,492,025	128,913	774,594	2,774,188	77,063	731,538	7,978,969

**Legal Debt Margin**

The Town of Palm Beach has a 5% debt limit as a percent of assessed valuation per Section 7.01 of the Town Charter. The following is a computation of the Town of Palm Beach Legal Debt Margin:

Preliminary Assessed Valuation	<u>\$13,421,075,355</u>
Legal Debt Margin:	
Debt Limitation - 5% of assessed value	<u>\$ 671,053,768</u>

**Debt Summary**

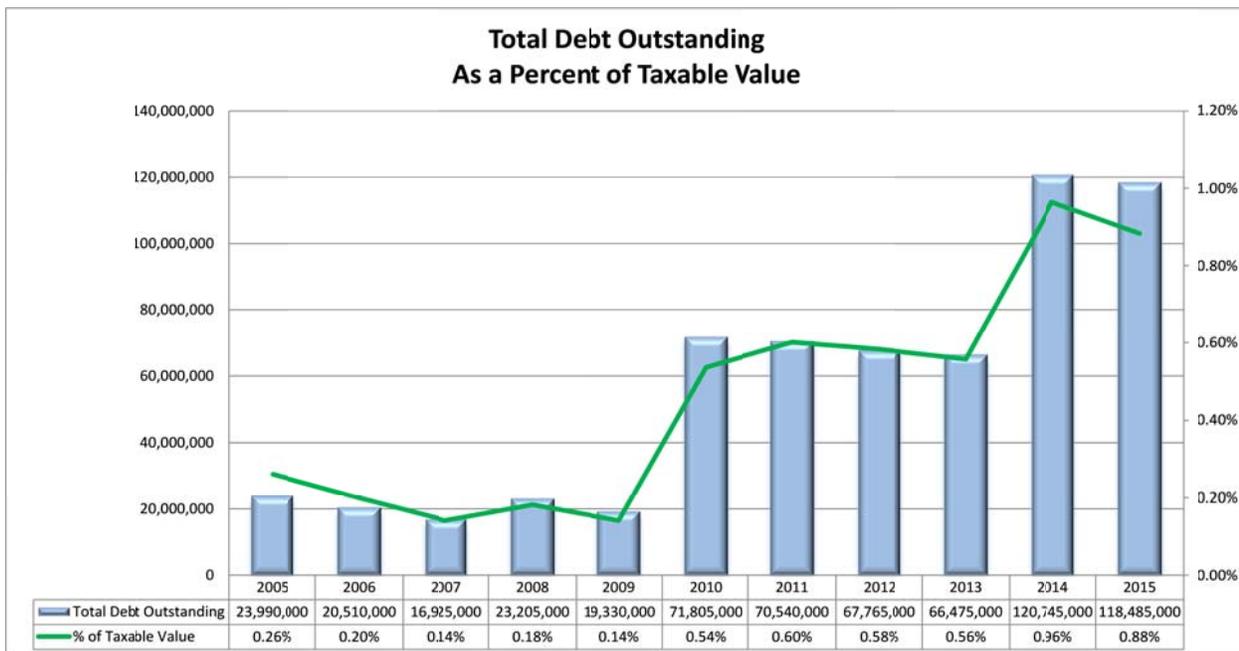
Outstanding debt as of September 30, 2014:

**General Fund Pledge Obligations:**

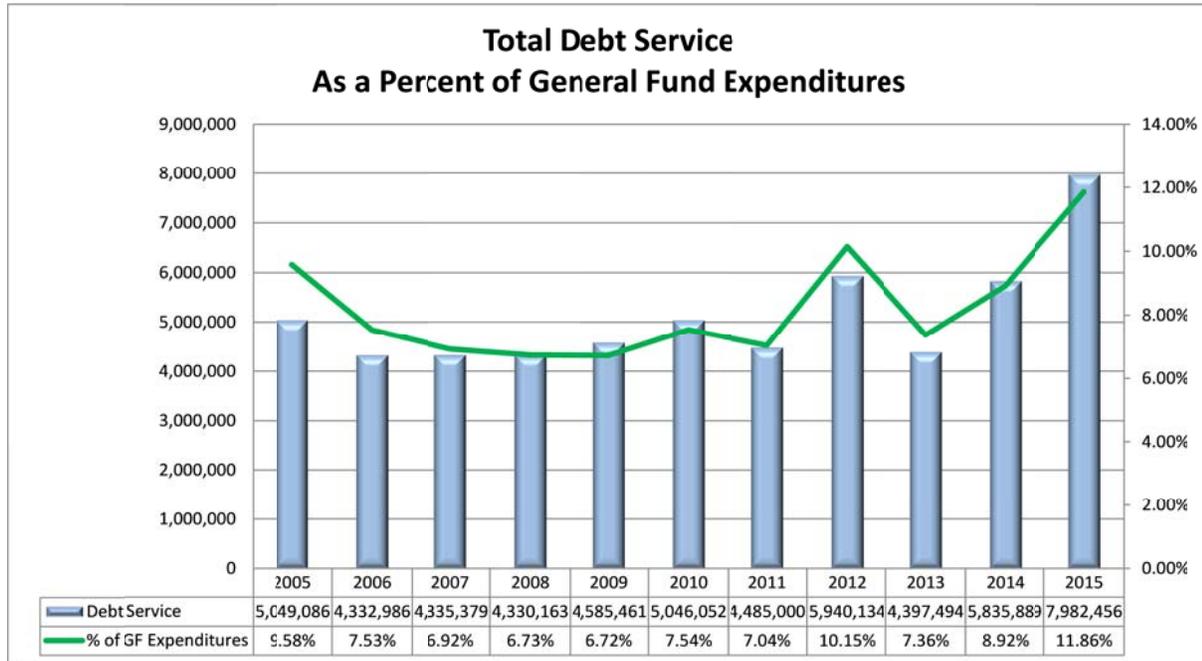
Non-Ad Valorem Revenue Bonds	<u>\$120,745,000</u>
Total Gross Debt (17.99% of capacity)	<u>\$120,745,000</u>

	<b>Debt Ratios</b>	<b>Per Capita</b>
Population	8,358	
Taxable Value	\$13,421,075,355	1,605,776
Total Gross Debt	120,745,000	14,447

The chart below shows the ratio of total debt outstanding as a percent of taxable value.



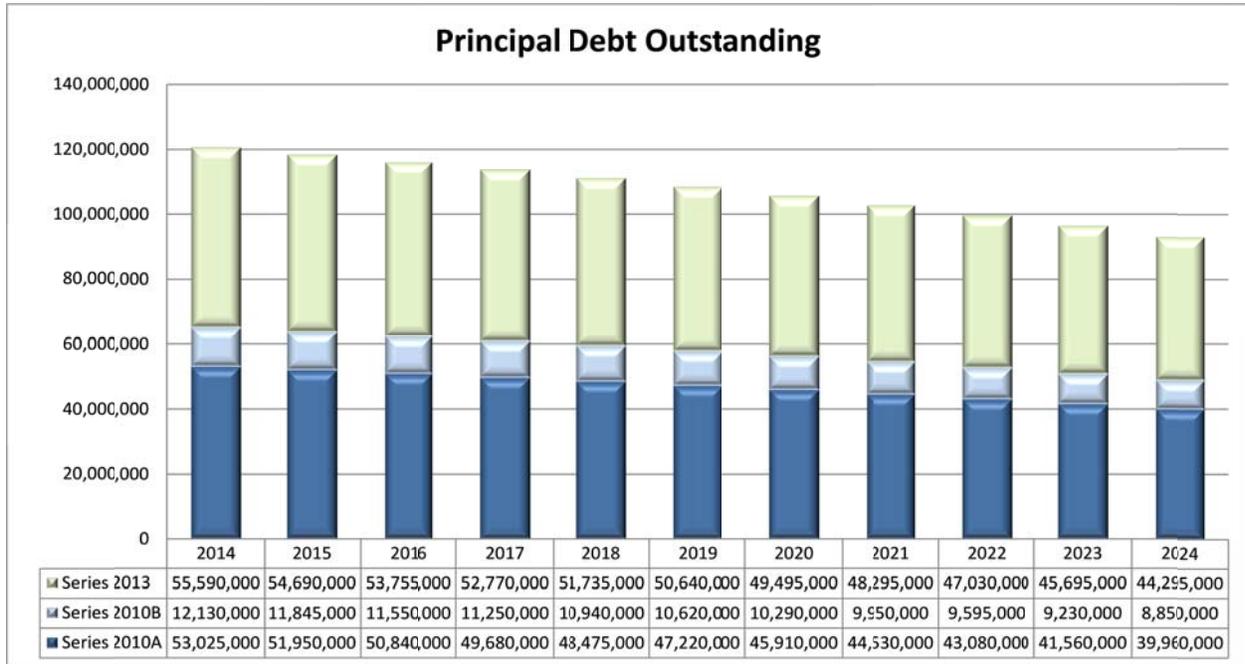
The chart below shows total debt service as a percentage of general fund expenditures.



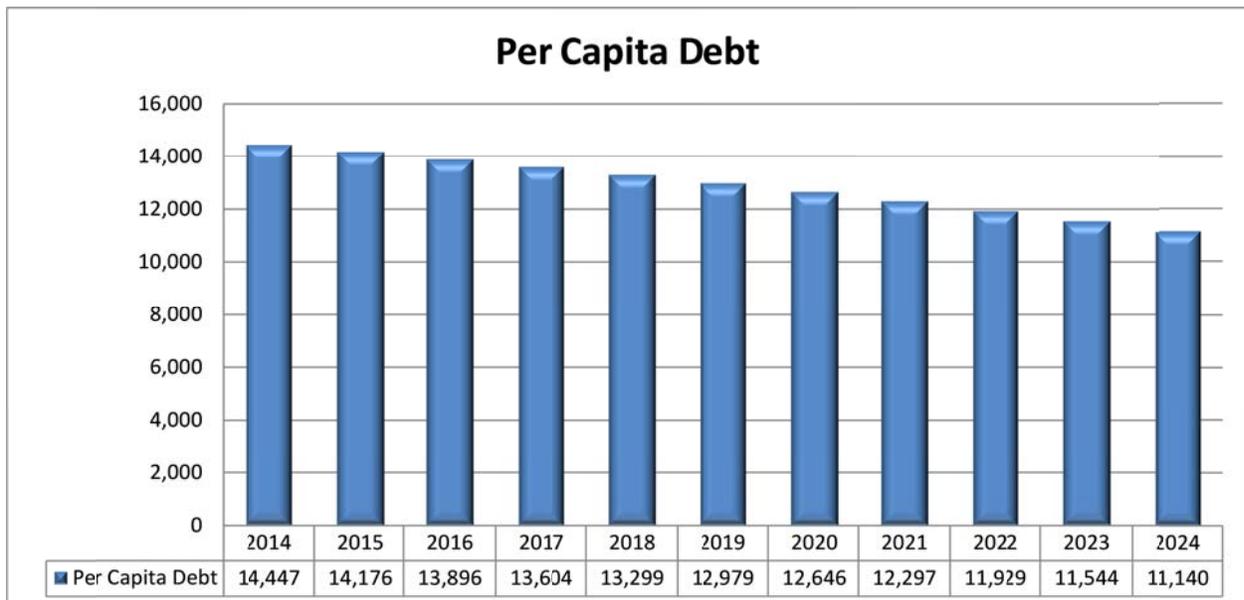
### Town of Palm Beach Principal Debt Outstanding FY2014 - FY2024

Fiscal Year Ending	2010A Revenue Bond	2010B Revenue Note	2013 Revenue Note	Total Debt Outstanding	Debt Per Capita (8,358 Population)
2014	53,025,000	12,130,000	55,590,000	120,745,000	14,447
2015	51,950,000	11,845,000	54,690,000	118,485,000	14,176
2016	50,840,000	11,550,000	53,755,000	116,145,000	13,896
2017	49,680,000	11,250,000	52,770,000	113,700,000	13,604
2018	48,475,000	10,940,000	51,735,000	111,150,000	13,299
2019	47,220,000	10,620,000	50,640,000	108,480,000	12,979
2020	45,910,000	10,290,000	49,495,000	105,695,000	12,646
2021	44,530,000	9,950,000	48,295,000	102,775,000	12,297
2022	43,080,000	9,595,000	47,030,000	99,705,000	11,929
2023	41,560,000	9,230,000	45,695,000	96,485,000	11,544
2024	39,960,000	8,850,000	44,295,000	93,105,000	11,140

The chart below shows the total principal debt outstanding for FY14 through FY24.



The chart below shows total outstanding debt per capita for FY14 through FY24.



## Fund 205 - 2010A and 2013 Revenue Bonds Revenue and Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
<b><u>Revenues</u></b>						
Interest Earnings	289	243	500	200	1,000	100.00%
Transfer from General Fund	3,500,000	3,500,000	6,100,000	6,100,000	6,100,000	0.00%
Transfer from REF	124,238	128,000	157,300	157,300	202,200	28.50%
Transfer from Coastal Fund	0	0	295,100	295,100	734,613	148.94%
<b>TOTALS</b>	<b>3,624,527</b>	<b>3,628,243</b>	<b>6,552,900</b>	<b>6,552,600</b>	<b>7,037,813</b>	<b>7.40%</b>
<b><u>Expenditures</u></b>						
Debt Service Interest	2,631,738	2,609,213	5,181,000	4,023,208	5,235,425	1.05%
Debt Service Principal	990,000	1,010,000	1,040,000	1,040,000	1,975,000	89.90%
Other Expenses	3,840	3,240	15,000	5,000	15,000	0.00%
<b>TOTALS</b>	<b>3,625,578</b>	<b>3,622,452</b>	<b>6,236,000</b>	<b>5,068,208</b>	<b>7,225,425</b>	<b>15.87%</b>
<b>TOTAL REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(1,051)</b>	<b>5,790</b>	<b>316,900</b>	<b>1,484,392</b>	<b>(187,612)</b>	
Beginning Fund Balance	258,661	257,610	263,400	263,400	1,747,792	
<b>ENDING FUND BALANCE</b>	<b>257,610</b>	<b>263,400</b>	<b>580,300</b>	<b>1,747,792</b>	<b>1,560,180</b>	

**REVENUES****Interest Earnings:**

Represents interest earned on reserves of fund.

**EXPENDITURES****Debt Service Interest/Principal:**

Represents the amount of interest/principal due on the 2010A and 2013 Revenue Bonds.

**Other Bond Expenses:**

Represents amounts due for expenses for fund.

## Fund 206 - 2010B Worth Avenue Revenue Bond Revenue and Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
<b><u>Revenues</u></b>						
Interest Earnings	0	0	500	0	500	0.00%
Non Ad Valorem Assessment Revenue	0	0	775,000	775,000	775,000	0.00%
Transfer from Worth Avenue Maintenance Fund (311)	864,300	779,800	0	0	0	0.00%
Transfer from Worth Avenue Construction Fund (313)	1,485,000	0	28,563	28,563	0	-100.00%
Miscellaneous Revenue	5,190	5,538	0	0	0	0.00%
<b>TOTALS</b>	<b>2,354,490</b>	<b>785,338</b>	<b>804,063</b>	<b>803,563</b>	<b>775,500</b>	<b>-3.55%</b>
<b><u>Expenditures</u></b>						
Debt Service Interest	533,396	498,281	498,300	498,300	488,000	-2.07%
Debt Service Principal	1,785,000	280,000	280,000	280,000	285,000	1.79%
Other Expenses	710	560	1,500	1,000	1,500	0.00%
<b>TOTALS</b>	<b>2,319,106</b>	<b>778,841</b>	<b>779,800</b>	<b>779,300</b>	<b>774,500</b>	<b>-0.68%</b>
<b>TOTAL REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>35,384</b>	<b>6,497</b>	<b>24,263</b>	<b>24,263</b>	<b>1,000</b>	
Beginning Fund Balance	1.156	36,540	43,037	43,037	67,300	
<b>ENDING FUND BALANCE</b>	<b>36,540</b>	<b>43,037</b>	<b>67,300</b>	<b>67,300</b>	<b>68,300</b>	

**REVENUES****Interest Earnings:**

Represents interest earned on reserves of fund.

**Non Ad Valorem Assessment Revenue**

Assessments for debt service (Recorded in Worth Avenue Maintenance Fund prior to FY14)

**Transfers from Worth Avenue Maintenance and Construction Funds:**

Transfers of assessment revenue to cover debt payments.

**EXPENDITURES****Debt Service Interest:**

Represents the amount of interest due on the 2010B Revenue Bond. On January 1, 2012, the Town used excess funds remaining after the Worth Avenue Project was completed to redeem \$1,485,000 of the 2010B Bonds.

**Debt Service Principal:**

Represents the amount of principal due on the 2010B Revenue Bond. On January 1, 2012, the Town used excess funds remaining after the Worth Avenue Project was completed to redeem \$1,485,000 of the 2010B Bonds.

**Other Bond Expenses:**

Represents amounts due for expenses for fund.



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# Town of Palm Beach



Capital Improvement Fund (307)

## Revenue and Expense Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
<b>Revenues</b>						
Transfer from General Fund (001)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
Transfer from Town Facilities Fund (310)	-	200,000	225,000	225,000	225,000	0.00%
Interest on Investments	46,786	(6,647)	25,000	30,000	25,000	0.00%
Grants/Local Revenue	244,320	109,105	800,000	-	800,000	0.00%
<b>TOTALS</b>	<b>1,291,106</b>	<b>1,302,458</b>	<b>2,050,000</b>	<b>1,255,000</b>	<b>2,050,000</b>	<b>0.00%</b>
<b>Expenses</b>						
Projects	1,061,102	1,935,531	6,382,482	785,000	6,521,133	2.17%
Contingency	-	-	205,000	-	205,000	0.00%
<b>TOTALS</b>	<b>1,061,102</b>	<b>1,935,531</b>	<b>6,587,482</b>	<b>785,000</b>	<b>6,726,133</b>	<b>2.10%</b>
Total Revenues						
Over/(Under) Expenses	230,004	(633,073)	(4,537,482)	470,000	(4,676,133)	
Beginning Fund Equity	5,393,924	5,623,928	4,990,855	4,990,855	5,460,855	
<b>ENDING NET ASSETS</b>	<b>5,623,928</b>	<b>4,990,855</b>	<b>453,373</b>	<b>5,460,855</b>	<b>784,722</b>	

**Revenues****Transfer from General Fund (001):**

Annual pay-as-you-go funding transferred from the General Fund to the Capital Fund.

**Transfer from Town Facilities Fund (310):**

Transfer from the Town Facilities Fund for projects relating to Town Facilities.

**Interest on Investments:**

The interest revenue is based upon the financial market conditions and funds available for investment.

**Grants/Local Revenue:**

Revenue from Florida Dept of Transportation, Palm Beach County and City of West Palm Beach

**Expenses****Projects:**

A detailed schedule of projects can be found in this section.

**Contingency:**

10% of current year projects per Town policy..

**Capital Improvement Program  
Five Year Capital Improvement Pay-as-you-go/Facilities Program  
Proposed FY2015**

Description	FY2014 Carry-over Budget	Proposed Year 1 FY2015	Subtotal	Projected Requirements				
				Year 2 FY2016	Year 3 FY2017	Year 4 FY 2018	Year 5 FY 2019	Through FY2019
<i>Expenditures:</i>								
<i>Storm Water System</i>	1,064,870	100,000	1,164,870	150,000	150,000	150,000	150,000	1,764,870
FY2014 Carry-over	1,064,870	0	1,064,870	0	0	0	0	1,064,870
General Repairs	0	100,000	100,000	150,000	150,000	150,000	150,000	700,000
<i>Sanitary Sewer System</i>	1,540,400	150,000	1,690,400	100,000	100,000	100,000	100,000	2,090,400
FY2014 Carry-over	1,540,400	0	1,540,400	0	0	0	0	1,540,400
General Repairs	0	150,000	150,000	100,000	100,000	100,000	100,000	550,000
<i>Streets and Roads</i>	752,142	500,000	1,252,142	500,000	500,000	600,000	600,000	3,452,142
FY2014 Carry-over	752,142	0	752,142	0	0	0	0	752,142
Milling & Resurfacing Program	0	0	0	0	0	0	0	0
Curb & Sidewalk	0	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Roadway Rebuilding	0	400,000	400,000	400,000	400,000	500,000	500,000	2,200,000
<i>Bury FPL Overhead Lines</i>	218,522	0	218,522	0	0	0	0	218,522
<i>Bulkheads &amp; Seawalls</i>	63,851	50,000	113,851	50,000	50,000	50,000	50,000	313,851
Bulkheads & Seawalls	63,851	50,000	113,851	50,000	50,000	50,000	50,000	313,851
<i>Water Main Improvements WPB (1)</i>	0	800,000	800,000	800,000	800,000	800,000	800,000	4,000,000
<i>Facilities</i>	831,348	450,000	1,281,348	250,000	225,000	125,000	125,000	2,006,348
FY2014 Carry-over	831,348	0	831,348	0	0	0	0	831,348
Class III Landfills Site Maintenance	0	25,000	25,000	25,000	25,000	25,000	25,000	125,000
General Building Maintenance	0	225,000	225,000	25,000	200,000	100,000	100,000	650,000
Phipps Park Bathrooms	0	0	0	200,000	0	0	0	200,000
North Fire Station Roof	0	200,000	200,000	0	0	0	0	200,000
<b>Total Expenditures</b>	<b>4,471,133</b>	<b>2,050,000</b>	<b>6,521,133</b>	<b>1,850,000</b>	<b>1,825,000</b>	<b>1,825,000</b>	<b>1,825,000</b>	<b>13,846,133</b>
<i>Offsetting Revenues:</i>		<i>FY2015</i>		<i>FY2016</i>	<i>FY2017</i>	<i>FY2018</i>	<i>FY2019</i>	<i>Total</i>
Interest		25,000		25,000	25,000	25,000	25,000	125,000
Transfer from Town Facilities Fund (310)		225,000		225,000	0	0	0	450,000
WPB - Water Main Improvements (1)		800,000		800,000	800,000	800,000	800,000	4,000,000
<b>Total Offsetting Revenues</b>		<b>1,050,000</b>		<b>1,050,000</b>	<b>825,000</b>	<b>825,000</b>	<b>825,000</b>	<b>4,575,000</b>
<b>Net Transfer from General Fund</b>		<b>1,000,000</b>		<b>800,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	

# Town of Palm Beach



## Comprehensive Coastal Management Plan

Bond Proceeds Construction Fund (309)

## Revenue and Expense Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
<b>Revenues</b>						
Transfer from General Fund (001)	3,960,000	4,765,099	4,200,000	4,200,000	4,777,000	13.74%
Transfer from ERF (320)	-	-	2,858,913	2,858,913	-	-100.00%
Transfer from Risk Fund (501)	-	-	2,000,000	2,000,000	-	-100.00%
Bond/Loan Proceeds	-	-	11,960,000	11,960,000	-	-100.00%
Interest on Investments	75,695	1,397	30,000	50,000	100,000	233.33%
Grants/Local Revenue	573,010	51,126	200,000	350,000	50,000	-75.00%
<b>TOTALS</b>	<b>4,608,705</b>	<b>4,817,622</b>	<b>21,248,913</b>	<b>21,418,913</b>	<b>4,927,000</b>	<b>-76.81%</b>
<b>Expenses</b>						
Projects	1,173,714	694,828	22,136,000	2,662,000	26,783,000	20.99%
Transfer to Debt Service	-	-	-	295,100	734,613	100.00%
Salaries and Wages	-	-	-	-	97,864	100.00%
Employee Benefits	-	-	-	-	46,621	100.00%
Contractual	-	-	-	-	12,000	100.00%
Commodities	-	-	-	-	2,400	100.00%
<b>TOTALS</b>	<b>1,173,714</b>	<b>694,828</b>	<b>22,136,000</b>	<b>2,957,100</b>	<b>27,676,498</b>	<b>25.03%</b>
Total Revenues						
Over/(Under) Expenses	3,434,991	4,122,794	(887,087)	18,461,813	(22,749,498)	
Beginning Fund Equity	7,890,771	11,325,762	15,448,556	15,448,556	33,910,369	
<b>ENDING NET ASSETS</b>	<b>11,325,762</b>	<b>15,448,556</b>	<b>14,561,469</b>	<b>33,910,369</b>	<b>11,160,871</b>	

**Revenues****Transfer from General Fund (001):**

This line item represents money transferred from the General Fund for the Coastal Program.

**Transfer from Equipment Replacement Fund (320):**

This line item represents money transferred from the Equipment Replacement Fund for the Coastal Program.

**Transfer from Risk Fund (501):**

This line item represents money transferred from the Risk Fund for the Coastal Program.

**Bond/Loan Proceeds**

This line item represents bond proceeds to finance the Coastal Program.

**Interest on Investments:**

The interest revenue is based upon the financial market conditions and funds available for investments.

**Grants/Local Revenue:**

FDEP/Federal Government reimbursement for beach projects.

**Expenses****Projects:**

The FY15 budget per the attached Shore Protection Board's recommendation and carry over from prior years.

**Salaries and Wages/Employee Benefits/Contractual/Commodities:**

These line items represent coastal operating expenses accounted for in the General Fund in prior years.

**Principal/Interest:**

Principal and Interest repayment on 2013 Debt Issue.

Adopted Coastal Management Program Budget

#	Project	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>ISLANDWIDE</b>											
1	Perform one-time supplemental analysis of historical data	40,000									
2	Apply and update island-wide sediment transport model	100,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
3	ANNUAL SEDIMENT BUDGET REPORT	75,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
4	SEAWALL/LOD FUNCTION/NON-STRUCTURAL ASSES.	100,000					100,000				
5	SEAWALL/LOD ENGINEERING/STRUCTURAL ANALYSIS		100,000								
6	SEAWALL/LOD REHABILITATION/REPLACEMENT		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
7	GROIN ASSESSMENT	60,000					60,000				
8	GROIN REHABILITATION		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
9	Perform a flooding and climate change/SLR assessment		50,000								
10	Commit a communications line item	25,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
11	Establish budget for dune vegetation maintenance	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
12	REGIONAL SAND NEEDS / SAND SEARCH	25,000									
13	GENERAL COASTAL ENGINEERING	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
14	PHYSICAL MONITORING (NON-PROJECT AREAS)	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000
15	COASTAL MANAGEMENT PROGRAM OPERATING EXPENS.	213,000	219,000	226,000	233,000	240,000	247,000	255,000	262,000	270,000	278,000
<b>INLET MANAGEMENT ACTIVITIES</b>											
16	SAND TRANSFER PLANT OPERATING	310,000	313,000	316,000	319,000	322,000	325,000	328,000	331,000	335,000	338,000
17	MAINT. DREDGE SAND PERMIT, PLACEMENT EXTEN. (EIS)		1,000,000								
18	LWI IMP PHYSICAL MONITORING	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
<b>REACH 1</b>											
19	SEA TURTLE MONITORING	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000
20	BEACH TILLING	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
21	ESCARPMENT REMOVAL	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>REACH 2</b>											
22	NOB SEAWALL REPLACEMENT	5,600,000									
<b>REACH 3</b>											
23	Maintain Reach 3 part of Mid-Town project	11,600,000							14,500,000		
24	MID-TOWN PHYSICAL MONITORING	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
25	MID-TOWN PROJECT ENGINEERING REPORT	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
<b>REACH 4</b>											
26	BEACH NOURISHMENT CONSTRUCTION MITIGATION	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
27	SEA TURTLE MONITORING	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
28	BEACH TILLING	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
29	ESCARPMENT REMOVAL	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
30	BIOLOGICAL MONITORING	220,000	105,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
<b>REACH 7</b>											
31	Renourish Phipps project	1,800,000	15,100,000						2,300,000		
32	PHIPPS PHYSICAL MONITORING	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
33	PHIPPS PROJECT ENGINEERING REPORT	11,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
34	SEA TURTLE MONITORING	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
35	BEACH TILLING	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
36	ESCARPMENT REMOVAL	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
37	BIOLOGICAL MONITORING	100,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
<b>REACH 8</b>											
38	Proceed with Regional EIS	1,000,000									
39	Construct first phase of project concurrently with Phipps	950,000	1,235,000						1,430,000		
40	REACH 8 PHYSICAL MONITORING	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
41	REACH 8 PROJECT ENGINEERING REPORT		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
42	SEA TURTLE MONITORING	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
43	BEACH TILLING	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
44	ESCARPMENT REMOVAL	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
45	BIOLOGICAL MONITORING		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
		22,844,000	3,939,000	19,134,000	2,809,000	2,819,000	2,989,000	2,840,000	21,080,000	2,862,000	2,873,000
<b>10-Year Total (Raw Cost)</b>		<b>84,189,000</b>									

# Town of Palm Beach



Town Facilities Project Fund (310)

### Revenue and Expense Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
<b>Revenues</b>						
Interest on Investments	2,759	1,067	1,000	200	170	-83.00%
<b>TOTALS</b>	<b>2,759</b>	<b>1,067</b>	<b>1,000</b>	<b>200</b>	<b>170</b>	<b>-83.00%</b>
<b>Expenses</b>						
Projects	6,458	-	-	-	-	0.00%
Transfer to Pay-as-you-go Fund (307)	-	200,000	225,000	225,000	225,000	0.00%
<b>TOTALS</b>	<b>6,458</b>	<b>200,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>0.00%</b>
Total Revenues						
Over/(Under) Expenses	(3,699)	(198,933)	(224,000)	(224,800)	(224,830)	
Beginning Fund Equity	973,134	969,435	770,502	770,502	545,702	
<b>ENDING NET ASSETS</b>	<b>969,435</b>	<b>770,502</b>	<b>546,502</b>	<b>545,702</b>	<b>320,872</b>	

#### Revenues

##### Interest on Investments:

The interest revenue is based upon the financial market conditions and funds available for investment.

#### Expenses

##### Projects:

This amount represents Town Facilities project expenditures.

##### Transfer to Pay-as-you-go Fund (307):

This budget item is intended to address projects in facilities that are beyond the routine capability of the operating (maintenance/repair) budget, but not large enough to be major capital projects of their own. Rehabilitation or renovation of different building components (roofs, interior finishes, plumbing, HVAC, etc) are anticipated.



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# Town of Palm Beach



## Accelerated Capital Fund (312)

### Revenue and Expense Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
<b>Revenues</b>						
Interest on Investments	81,217	35,391	20,000	30,000	20,000	0.00%
City of West Palm Beach	762,620	-	-	-	-	0.00%
<b>TOTALS</b>	<b>843,837</b>	<b>35,391</b>	<b>20,000</b>	<b>30,000</b>	<b>20,000</b>	<b>0.00%</b>
<b>Expenses</b>						
Projects(a)	15,526,064	10,013,712	5,013,683	6,000,000	7,015,362	39.92%
<b>TOTALS</b>	<b>15,526,064</b>	<b>10,013,712</b>	<b>5,013,683</b>	<b>6,000,000</b>	<b>7,015,362</b>	<b>39.92%</b>
Total Revenues						
Over/(Under) Expenses	(14,682,227)	(9,978,321)	(4,993,683)	(5,970,000)	(6,995,362)	
Beginning Fund Equity	37,625,910	22,943,683	12,965,362	12,965,362	6,995,362	
<b>ENDING NET ASSETS</b>	<b>22,943,683</b>	<b>12,965,362</b>	<b>7,971,679</b>	<b>6,995,362</b>	<b>-</b>	

(a) FY2015 projects are funded with unexpended roll-over balances from FY2014 and/or appropriations of fund balances approved by Town Council resolution.

#### Revenues

##### Interest on Investments:

The interest revenue is based upon the financial market conditions and funds available for investment.

##### City of West Palm Beach:

Refund to West Palm for the unused advance for the subaqueous project.

#### Expenses

##### Projects:

A detailed schedule of projects can be found in this section.

**Town of Palm Beach  
2010A Accelerated Capital Fund**

Program Project	2010A Bond Series	
	Current Total Project Budget	
<b>Sanitary Pump Station Improvements</b>		
Pump Stations A-39, A-41, A-42, & A-43 Emergency Generators / AC	\$	866,000
Ejector Pump Stations Upgrades	\$	5,230,000
Pump Station S-2 Inline Booster Station	\$	2,341,405
Pump Stations A-5 & A-6 Improvements	\$	736,000
<i>Sub-Total Sanitary Pump Stations</i>	<b>\$</b>	<b>9,173,405</b>
<b>Sanitary Piping Improvements</b>		
North Flagler Drive Force Main	\$	167,300
23rd Street Force Main	\$	135,360
<i>Sub-Total Sanitary Collection System</i>	<b>\$</b>	<b>302,660</b>
<b>Deleted Projects</b>		
A-43 to A-42 Force Main Replacement	\$	3,722
<i>Sub-Total Deleted Projects</i>	<b>\$</b>	<b>3,722</b>
<b>Other Projects</b>		
Program Administration	\$	719,960
Pre-Construction Phase - Force Main Projects	\$	25,000
Accounting and Auditing	\$	18,196
General Engineering	\$	20,000
Lake Trail Easement Research and Preparation	\$	64,315
Archeological Services	\$	10,000
<i>Sub-Total Other Projects</i>	<b>\$</b>	<b>857,471</b>
<b>Completed Projects</b>		
Subaqueous Force Main Crossing	\$	1,084,023
Telemetry System Improvements	\$	420,113
Traffic Signal Improvements	\$	395,431
Ocean Outfall Junction Box Rehabilitation	\$	101,314
Tangier Avenue Infrastructure Improvements	\$	468,336
North Lake Way, El Dorado to Plantation, Infrastructure Improvements	\$	652,707
Accelerated Capital Improvement Program Phasing Plan (Kimley Horn)	\$	19,390
North Lake Way & Laurian Lane Infrastructure Improvements	\$	881,286
D-4 Pipe Repair	\$	10,154
D-15 (D-6 & D-7) Pump Station Rehabilitation	\$	6,600,877
A-39 to A-7 Force Main Replacement	\$	8,347,268
Street Lighting Improvements	\$	1,571,862
Worth Avenue Improvements - Town's Share	\$	805,956
Pump Station A-7 Inline Booster Station	\$	2,084,714
Pump Stations A-39, A-41, A-42, and A-43 Improvements	\$	1,284,731
A-42 to A-41 & Par 3 to A-39 Force Main Replacement	\$	2,137,040
A-7 to Hammon Avenue / Pine Walk FM Replacement	\$	1,055,319
E-6, Bradley Park to Tangier Avenue, Force Main Replacement / Lining	\$	959,648
Stormwater Corrugated Pipe Replacement Program	\$	478,788
<i>Sub-Total Completed Projects</i>	<b>\$</b>	<b>29,358,956</b>
<b>Projects ON HOLD to be included in Accelerated Phase 2</b>		
E-6 Pump Station Improvements	\$	62,625
Sanitary Gravity Main Replacement Program	\$	554,567
D-4 Pump Station Improvements - Construction	\$	210,000
D-3/D-4 Pump Station Electrical Upgrades	\$	65,000
Sanitary Sewer Force Main Lining	\$	70,000
E-3, Garden Road to Cherry Lane / E-2, Force Main Replacement / Lining	\$	206,495
<i>Sub-Total - Future Projects</i>	<b>\$</b>	<b>1,289,427</b>
<b>TOTAL CURRENT ACIP 1 PROGRAM BUDGET</b>		<b>\$ 40,985,641</b>

# Town of Palm Beach



2013 Accelerated Capital Fund (314)

### Revenue and Expense Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
<b>Revenues</b>						
Interest on Investments	-	-	90,000	110,000	100,000	11.11%
Bond Proceeds	-	-	56,867,957	-	-	-100.00%
<b>TOTALS</b>	-	-	56,957,957	110,000	100,000	-99.82%
<b>Expenses</b>						
Projects(a)	-	-	-	10,159,913	32,006,217	100.00%
<b>TOTALS</b>	-	-	-	10,159,913	32,006,217	100.00%
Total Revenues						
Over/(Under) Expenses	-	-	56,957,957	(10,049,913)	(31,906,217)	
Beginning Fund Equity	-	-	-	56,957,957	46,908,044	
<b>ENDING NET ASSETS</b>	-	-	56,957,957	46,908,044	15,001,827	

(a) FY2015 projects are funded with unexpended roll-over balances from FY2014 and/or appropriations of fund balances approved by Town Council resolution.

### Revenues

#### Interest on Investments:

The interest revenue is based upon the financial market conditions and funds available for investment.

#### Bond Proceeds:

Proceeds from the 2013 Bond Issue.

### Expenses

#### Projects:

A detailed schedule of projects can be found in this section.

## Town of Palm Beach 2013 Accelerated Capital Fund

Program Project	Current Total Project Budget
D-4 Pump Station Improvements - Construction	\$ 3,469,000
North Flagler Drive Force Main	\$ 4,594,680
E-3, Garden Road to Cherry Lane / E-2 Force Main Lining	\$ 1,445,000
400 Block Worth Avenue Drainage Upgrades	\$ 625,000
North Fire Station - Emergency Generator Replacement	\$ 215,000
Landfill Improvements	\$ 435,000
South / Central Fire Stations - Louver Doors	\$ 275,000
Memorial Fountain Replacement	\$ 1,375,000
Town Hall Square	\$ 4,325,000
North Ocean Boulevard Seawall	\$ 5,600,000
D-10 Pump Station Improvements - Construction	\$ 2,664,000
Sanitary Sewer Force Main Lining - Royal Palm Way to Royal Poinciana Way	\$ 2,540,000
Accelerated Capital Improvement Program Phasing Plan	\$ 27,500
Accelerated Capital Improvement Program Administration	\$ 570,000
General Drainage Improvements (Pre-Paving Program)	\$ 3,190,277
General Curb / Gutter / Sidewalk ADA Improvements (Pre-Paving Program)	\$ 3,525,000
Sanitary Sewer Upgrades	\$ 2,000,000
Stormwater Pump Station Rehabilitation	\$ 1,500,000
D-2 to D-9 Drainage Basin Interconnect	\$ 1,250,000
D-6 to D-7 Drainage Basin Interconnect	\$ 625,000
Mast Arm Replacements / Upgrades	\$ 2,362,500
Bradley Park Improvements (Fountain)	\$ 225,000
Bradley Place - Royal Poinciana to Wells Improvements	\$ 1,040,000
Ocean Outfall Abandonments	\$ 2,385,000
Coastal Structural Improvements (Groins , Seawalls, Etc.)	\$ 6,300,000
Street Lighting Improvements	\$ 1,750,000
Street Lighting Upgrades - South Ocean Blvd., Sloan's Curve to Lake Avenue	\$ 2,500,000
<b>Sub-Total - Future Projects</b>	<b>\$ 56,812,957</b>
<b>Contingency</b>	<b>\$55,000</b>
<b>2013 BOND SERIES</b>	<b>\$ 56,867,957</b>

# Town of Palm Beach



Worth Avenue Assessment District (311)

## Revenue and Expense Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
<b>Revenues</b>						
Transfer from Worth Ave Construction Fund (313) Special Assessment	41,400	-	-	-	-	0.00%
Revenue	1,068,133	1,002,510	273,261	263,729	222,925	-18.42%
Interest on Investments	702	378	400	200	200	-50.00%
Donations/Miscellaneous	11,003	11,257	10,000	10,000	10,000	0.00%
<b>TOTALS</b>	<b>1,121,238</b>	<b>1,014,145</b>	<b>283,661</b>	<b>273,929</b>	<b>233,125</b>	<b>-17.82%</b>
<b>Expenses</b>						
Transfer to Debt Service 2010B (206) Maintenance Costs	864,300	779,800	-	-	-	0.00%
<b>TOTALS</b>	<b>1,046,580</b>	<b>968,958</b>	<b>211,125</b>	<b>200,000</b>	<b>232,925</b>	<b>10.33%</b>
Total Revenues						
Over/(Under) Expenses	74,658	45,187	72,536	73,929	200	
Beginning Fund Equity	94,577	169,235	214,422	214,422	288,351	
<b>ENDING NET ASSETS</b>	<b>169,235</b>	<b>214,422</b>	<b>286,958</b>	<b>288,351</b>	<b>288,551</b>	

**Revenues****Transfer from Worth Avenue Construction Fund:**

Remaining balances to be transferred from the Worth Avenue Construction Fund.

**Special Assessment Revenue:**

Non Ad Valorem Revenue collected from property owners for Worth Avenue special assessments.

**Interest on Investments:**

The interest revenue is based upon the financial market conditions and funds available for investment.

**Donations/Miscellaneous:**

Represents donations received for Worth Avenue items.

**Expenses****Transfer to Debt Service 2010B Fund (206):**

Annual debt service on 2010B Revenue Bonds. Decrease is related to the redemption of a portion of the Worth Avenue bonds on 1/1/12.

**Maintenance Costs:**

Annual maintenance costs for Worth Avenue.



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**RECREATION ENTERPRISE FUND - 403**

The goal of the Recreation Department is to provide outstanding recreational opportunities, excellent customer service, and safe, well-maintained facilities at the Town Docks, Palm Beach Par 3 Golf Course, Seaview Park and Phipps Ocean Park Tennis Centers, and the Recreation Center.

**Revenue and Expense Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
<b>Revenues</b>						
Marina	2,925,226	3,030,963	3,189,000	3,258,600	3,326,400	4.31%
Par 3	914,333	993,487	1,200,000	2,456,100	1,361,000	13.42%
Tennis	220,900	201,353	241,600	200,500	208,300	-13.78%
Recreation Center	338,837	331,287	350,700	320,100	357,700	2.00%
Investment Earnings	13,211	(366)	3,100	5,300	6,400	106.45%
Miscellaneous Revenue	3,006	1,836,770	-	-	-	0.00%
<b>TOTALS</b>	<b>4,415,513</b>	<b>6,393,494</b>	<b>4,984,400</b>	<b>6,240,600</b>	<b>5,259,800</b>	<b>5.53%</b>
<b>Expenses</b>						
Salaries and Wages	1,245,692	1,223,502	1,297,373	1,277,290	1,330,642	2.56%
Employee Benefits	424,518	471,991	542,314	542,797	540,897	-0.26%
Contractual	1,037,479	1,084,435	1,284,700	1,231,451	1,296,000	0.88%
Commodities	215,396	222,596	247,888	246,085	286,100	15.42%
Capital Equipment	-	4,150	84,560	87,952	99,500	17.67%
Other	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>2,923,085</b>	<b>3,006,674</b>	<b>3,456,835</b>	<b>3,385,575</b>	<b>3,553,139</b>	<b>2.79%</b>
Operating Revenues						
Over/(Under) Expenses	1,492,428	3,386,820	1,527,565	2,855,025	1,706,661	
Capital Expenses	(154,561)	(119,364)	(1,480,662)	(1,480,662)	(76,000)	
Depreciation	(523,507)	(647,012)	(597,900)	(597,900)	(725,182)	
Gain/(Loss) on disposal of fixed assets	-	(1,500)	-	-	-	
Transfer to General Fund	(800,000)	(885,000)	(885,000)	(885,000)	(885,000)	
Transfer to Debt Service	(124,238)	(128,000)	(157,300)	(157,300)	(202,200)	
Contingency	-	-	(249,220)	-	(272,100)	
<b>TOTAL REVENUES</b>						
<b>OVER/(UNDER) EXPENSES</b>	<b>(109,878)</b>	<b>1,605,944</b>	<b>(1,842,517)</b>	<b>(265,837)</b>	<b>(453,821)</b>	

	FY2012	FY2013	FY2014	FY2015
Full Time Equivalent Employees	25.710	25.798	26.708	26.043

Change in FTEs:

- Full-time employee modifications
  - Reallocation of Public Works employees
  - +1.0 Pro Shop Assistant
  - +.25 Office Assistant
  - Reduction in various part time and temporary positions



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# TOWN OF PALM BEACH

Information for Town Council Meeting on: July 17, 2014

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To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Jay Boodheshwar, Director of Recreation and Special Projects

Re: Fiscal Year 2015 Recreation Department Fee Schedule  
**Resolution No. 100-2014**

Date: July 1, 2014

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## **STAFF RECOMMENDATION**

Staff recommends the approval of Resolution No. 100-2014, amending Recreation Department fees as outlined in Exhibits I – IV, and granting authority to the Director of Recreation and Special Projects to modify daily tennis and golf fees, when necessary, to fill underused times and promote specials to attract new play.

## **GENERAL INFORMATION**

### **Fee Schedule**

The proposed fee schedule for FY15 includes charges for the Town Docks, Par 3 Golf Course, Recreation Center, and Tennis Centers. The budget proposal and fee schedules, which includes fee increases for the Town Docks and Palm Beach Par 3 Golf Course, were reviewed by the Recreation Advisory Commission (RAC) at their May 7, 2014. The RAC recommended approval for the Town Docks, Recreation Center and Tennis Centers as proposed. However, the RAC recommended staff further review the golf green fees, as they felt they could be increased from the original proposal.

### **Golf**

Staff proposed minor increases in the green fees, cart fees, club rentals and annual passes at the Par 3 Golf Course to the RAC. The increased demand for tee times indicated minor increases to fees will be tolerated and will not affect play and the Par 3's place in the market. However, since the golf course has experienced a higher than expected increase in play since the opening of the new clubhouse, the RAC requested staff look at further increasing the winter season green fees (mid-December to mid-April). Upon review, staff increased the proposed winter season green fee (to an additional \$2.00 per round from FY14), which also increased the 12 Play Pass fee.

### Town Docks

Staff is recommending dockage rate increases of 3% for the 100 amp single phase slips, 6% for the 100 amp 3 phase 480v slips and 7% for the 200 amp 3 phase 480v slip. Recent upgrades to shore power at the 480v slips have resulted in higher consumption costs to the Town. The proposed increases for said slips will help offset some of the higher energy costs we are experiencing. While the Town Docks has not attained 100% occupancy in recent years, the proposed fee increases will maintain our place in the area market and will not hinder our pursuit of achieving 100% occupancy with long-term leases in the coming years. The overall increases will not affect our place in the market, as the attached rate survey demonstrates.

### Recreation Center and Tennis Centers

Staff is not recommending increases to the rental fees for the Recreation Center or the fees for the Tennis Centers. The focus for tennis remains on increasing participation, as several downward adjustments were made to the nonresident fees in FY14, which helped increase play for residents and their nonresident playing partners so far in FY15. This trend is expected to continue, thus increasing revenues. Recreation Center room rentals are a service offered to residents, and provide just a small amount of revenue. The vast majority of revenue is generated from program participation. The revenue focus for the Recreation Center is also on developing new programs and increasing participation.

We are in the process of conducting an online survey, which is focused on the Tennis Centers and the Recreation Center. It is designed to gather data from participants on how the programs, staff and facilities are currently doing and offers an opportunity to provide feedback on the types of programs residents would like to see offered in the future. Staff is hopeful this effort will assist in future programming and facility decisions to ensure we are meeting the needs of the community.

### **Fee Surveys**

Annual surveys of similar municipal and privately owned public facilities were completed to compare rates to those we charge at our facilities. The golf course rates are at the top of the market for similar size facilities, and just slightly less than half of surveyed private and public courses average. For tennis, fees are near the top for most rates. Rates for dockage at the Town Docks remain very competitive and are not at the top of the market. The rates shown for area competitors are rack rates.

### **Authorization to Modify Fees**

Consistent with previous years, staff is requesting authorization to modify fees when necessary to maximize play at the golf course and tennis facilities. To fill underused court times, tee times and promote new play, staff may find it necessary to offer specials from time to time. Special offers would be used only when necessary and will be consistent with industry practices. Although using specials has proven to be very beneficial, particularly at the golf course, staff expects the need for such specials will continue to decrease as the golf course's popularity grows and demand for tee-times increases.

### **Late Fee Charges**

Staff is requesting authorization to charge a 5% late fee for each 30 days an invoice is late. Services, such as additional electricity consumption at the Town Docks or golf outings at the Par 3 Golf Course, require invoices as the services are billed after they have been provided. Staff sends an invoice

requesting payment within 30 days of the invoice. Subsequent 30 day invoices would reflect the 5% late fee if approved.

**TOWN ATTORNEY REVIEW**

Resolution No. 100-2014 is a standard resolution which the Town Attorney has previously approved for legal form and sufficiency.

Attachments

cc: Jane Struder, Director of Finance  
Rod Gardiner, Assistant Director of Recreation  
Tony Chateauvert, Golf Course Manager  
Michael Horn, Dockmaster  
Recreation Advisory Commission



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**RESOLUTION NO. 100-2014**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING RECREATION DEPARTMENT FEES FOR FISCAL YEAR 2015 AND GRANTING AUTHORITY TO THE DIRECTOR OF RECREATION AND SPECIAL PROJECTS TO MODIFY DAILY TENNIS AND GOLF FEES, WHEN NECESSARY, TO MAXIMIZE REVENUE DURING UNDERUSED TIMES.**

\* \* \* \* \*

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1: The attached list of Recreation Department fees and effective dates, as listed on Exhibits I – IV, dated June 16, 2014, incorporated by reference as part of this resolution are hereby adopted.

Section 2: The Director of Recreation and Special Projects is authorized to modify daily tennis and golf fees, when necessary, to fill underused times and promote specials in an attempt to attract new play and maximize revenue for the tennis and golf divisions.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 17<sup>th</sup> day of July 2014.

\_\_\_\_\_  
Gail L. Coniglio, Mayor

\_\_\_\_\_  
Robert N. Wildrick, Town Council President

\_\_\_\_\_  
William J. Diamond, Town Council President Pro Tem

\_\_\_\_\_  
Richard M. Kleid, Town Council Member

ATTEST:

\_\_\_\_\_  
Michael J. Pucillo, Town Council Member

\_\_\_\_\_  
Susan A. Owens, Town Clerk

\_\_\_\_\_  
Penelope D. Townsend, Town Council Member

## Recreation Department - FY 2015 Proposed Fee Schedule

### Exhibit I - Town Docks

Rates include "per foot" and "total fee"

Annual Lease (December 1 - November 30)					
Slip Size	FY-2014		Slip Size	FY-2015	
	Per Foot	Total		Per Foot	Total
50	\$ 0.96	\$ 17,520.00	50	\$ 0.99	\$ 18,067.50
60	\$ 0.96	\$ 21,024.00	60	\$ 0.99	\$ 21,681.00
80	\$ 1.02	\$ 29,784.00	80	\$ 1.05	\$ 30,660.00
100	\$ 1.06	\$ 38,690.00	100	\$ 1.09	\$ 39,785.00
110	\$ 1.06	\$ 42,559.00	110	\$ 1.09	\$ 43,763.50
120 single phase	\$ 1.10	\$ 48,180.00	120	\$ 1.13	\$ 49,494.00
120 three phase	\$ 1.10	\$ 48,180.00	120	\$ 1.17	\$ 51,246.00
130 single phase	\$ 1.10	\$ 52,195.00	130	\$ 1.13	\$ 53,618.50
130 three phase	\$ 1.10	\$ 52,195.00	130	\$ 1.17	\$ 55,516.50
150	\$ 1.13	\$ 61,867.50	150	\$ 1.20	\$ 65,700.00
160	\$ 1.13	\$ 65,992.00	160	\$ 1.20	\$ 70,080.00
172	\$ 1.15	\$ 72,197.00	172	\$ 1.22	\$ 76,591.60
262	\$ 1.15	\$ 109,974.50	262	\$ 1.23	\$ 117,624.90
Seasonal Lease (November 1 - April 30)					
Slip Size	FY-2014		Slip Size	FY-2015	
	Per Foot	Total		Per Foot	Total
50	\$ 1.56	\$14,040.00	50	\$ 1.61	\$14,490.00
60	\$ 1.56	\$16,848.00	60	\$ 1.61	\$17,388.00
80	\$ 1.67	\$24,048.00	80	\$ 1.72	\$24,768.00
100	\$ 1.73	\$31,140.00	100	\$ 1.78	\$32,040.00
110	\$ 1.73	\$34,254.00	110	\$ 1.78	\$35,244.00
120 single phase	\$ 1.79	\$38,664.00	120	\$ 1.84	\$39,744.00
120 three phase	\$ 1.79	\$38,664.00	120	\$ 1.90	\$41,040.00
130 single phase	\$ 1.79	\$41,886.00	130	\$ 1.84	\$43,056.00
130 single phase	\$ 1.79	\$41,886.00	130	\$ 1.90	\$44,460.00
150	\$ 1.84	\$49,680.00	150	\$ 1.95	\$52,650.00
160	\$ 1.84	\$52,992.00	160	\$ 1.95	\$56,160.00
172	\$ 1.88	\$58,204.80	172	\$ 1.99	\$61,610.40
262	\$ 1.88	\$88,660.80	262	\$ 2.01	\$94,791.60

## Recreation Department - FY 2015 Proposed Fee Schedule

### Exhibit I - Town Docks

Rates include "per foot" and "total fee"

<b>Transient Winter Daily (November 1 - May 14)</b>					
<b>Slip Size</b>	<b>FY-2014</b>		<b>Slip Size</b>	<b>FY-2015</b>	
	<b>Per Foot</b>	<b>Total</b>		<b>Per Foot</b>	<b>Total</b>
50	\$ 2.87	\$ 143.50	50	\$ 2.96	\$ 148.00
60	\$ 2.87	\$ 172.20	60	\$ 2.96	\$ 177.60
80	\$ 2.89	\$ 231.20	80	\$ 2.98	\$ 238.40
100	\$ 3.01	\$ 301.00	100	\$ 3.10	\$ 310.00
110	\$ 3.01	\$ 331.10	110	\$ 3.10	\$ 341.00
120 single phase	\$ 3.06	\$ 367.20	120	\$ 3.15	\$ 378.00
120 three phase	\$ 3.06	\$ 367.20	120	\$ 3.24	\$ 388.80
130 single phase	\$ 3.06	\$ 397.80	130	\$ 3.15	\$ 409.50
130 three phase	\$ 3.06	\$ 397.80	130	\$ 3.24	\$ 421.20
150	\$ 3.12	\$ 468.00	150	\$ 3.31	\$ 496.50
160	\$ 3.12	\$ 499.20	160	\$ 3.31	\$ 529.60
172	\$ 3.12	\$ 536.64	172	\$ 3.31	\$ 569.32
262	\$ 3.12	\$ 817.44	262	\$ 3.39	\$ 888.18
<b>Transient Winter Monthly (November 1 - May 14)</b>					
<b>Slip Size</b>	<b>FY-2014</b>		<b>Slip Size</b>	<b>FY-2015</b>	
	<b>Per Foot</b>	<b>Total</b>		<b>Per Foot</b>	<b>Total</b>
50	\$ 1.98	\$ 2,970.00	50	\$ 2.04	\$ 3,060.00
60	\$ 1.98	\$ 3,564.00	60	\$ 2.04	\$ 3,672.00
80	\$ 2.03	\$ 4,872.00	80	\$ 2.09	\$ 5,016.00
100	\$ 2.03	\$ 6,090.00	100	\$ 2.09	\$ 6,270.00
110	\$ 2.03	\$ 6,699.00	110	\$ 2.09	\$ 6,897.00
120 single phase	\$ 2.08	\$ 7,488.00	120	\$ 2.14	\$ 7,704.00
120 three phase	\$ 2.08	\$ 7,488.00	120	\$ 2.20	\$ 7,920.00
130 single phase	\$ 2.08	\$ 8,112.00	130	\$ 2.14	\$ 8,346.00
130 three phase	\$ 2.08	\$ 8,112.00	130	\$ 2.20	\$ 8,580.00
150	\$ 2.13	\$ 9,585.00	150	\$ 2.26	\$ 10,170.00
160	\$ 2.13	\$ 10,224.00	160	\$ 2.26	\$ 10,848.00
172	\$ 2.18	\$ 11,248.80	172	\$ 2.31	\$ 11,919.60
262	\$ 2.18	\$ 17,134.80	262	\$ 2.33	\$ 18,313.80

## Recreation Department - FY 2015 Proposed Fee Schedule

### Exhibit I - Town Docks

Rates include "per foot" and "total fee"

<b>Transient Summer Daily (May 15 - October 31)</b>					
<b>Slip Size</b>	<b>FY-2014</b>		<b>Slip Size</b>	<b>FY-2015</b>	
	<b>Per Foot</b>	<b>Total</b>		<b>Per Foot</b>	<b>Total</b>
50	\$ 1.51	\$ 75.50	50	\$ 1.56	\$ 78.00
60	\$ 1.51	\$ 90.60	60	\$ 1.56	\$ 93.60
80	\$ 1.65	\$ 132.00	80	\$ 1.70	\$ 136.00
100	\$ 1.72	\$ 172.00	100	\$ 1.77	\$ 177.00
110	\$ 1.72	\$ 189.20	110	\$ 1.77	\$ 194.70
120 single phase	\$ 1.74	\$ 208.80	120	\$ 1.79	\$ 214.80
120 three phase	\$ 1.74	\$ 208.80	120	\$ 1.84	\$ 220.80
130 single phase	\$ 1.74	\$ 226.20	130	\$ 1.79	\$ 232.70
130 three phase	\$ 1.74	\$ 226.20	130	\$ 1.84	\$ 239.20
150	\$ 1.77	\$ 265.50	150	\$ 1.88	\$ 282.00
160	\$ 1.77	\$ 283.20	160	\$ 1.88	\$ 300.80
172	\$ 1.78	\$ 306.16	172	\$ 1.89	\$ 325.08
262	\$ 1.78	\$ 466.36	262	\$ 1.90	\$ 497.80
<b>Transient Summer Monthly (May 15 - October 31)</b>					
<b>Slip Size</b>	<b>FY-2014</b>		<b>Slip Size</b>	<b>FY-2015</b>	
	<b>Per Foot</b>	<b>Total</b>		<b>Per Foot</b>	<b>Total</b>
50	\$ 1.26	\$ 1,890.00	50	\$ 1.30	\$ 1,950.00
60	\$ 1.26	\$ 2,268.00	60	\$ 1.30	\$ 2,340.00
80	\$ 1.28	\$ 3,072.00	80	\$ 1.32	\$ 3,168.00
100	\$ 1.35	\$ 4,050.00	100	\$ 1.39	\$ 4,170.00
110	\$ 1.35	\$ 4,455.00	110	\$ 1.39	\$ 4,587.00
120 single phase	\$ 1.36	\$ 4,896.00	120	\$ 1.40	\$ 5,040.00
120 three phase	\$ 1.36	\$ 4,896.00	120	\$ 1.44	\$ 5,184.00
130 single phase	\$ 1.36	\$ 5,304.00	130	\$ 1.40	\$ 5,460.00
130 three phase	\$ 1.36	\$ 5,304.00	130	\$ 1.44	\$ 5,616.00
150	\$ 1.39	\$ 6,255.00	150	\$ 1.47	\$ 6,615.00
160	\$ 1.39	\$ 6,672.00	160	\$ 1.47	\$ 7,056.00
172	\$ 1.40	\$ 7,224.00	172	\$ 1.48	\$ 7,636.80
262	\$ 1.40	\$ 11,004.00	262	\$ 1.50	\$ 11,790.00
<b>Group (Flotilla) Rate &amp; Marinalife Members, Summer Only</b>					
<b>Slip Size</b>	<b>FY-2014</b>		<b>FY-2015</b>		
N/A	10% Off Prevailing		10% Off Prevailing		
<b>Waiting List Deposit</b>					
	<b>FY-2014</b>		<b>FY-2015</b>		
N/A	\$100.00		\$100.00		

**Recreation Department - FY 2015 Proposed Fee Schedule  
Exhibit II - Golf Course**

Fee Classification	FY-14	FY-15	FY-14	FY-15	FY-14	FY-15
Winter Season (mid-December to mid-April)	Regular Rate	Regular Rate	Res Guest/ Hotel Partner	Res Guest/ Hotel Partner	Resident	Resident
Green Fee	\$ 43.00	\$ 45.00	\$ 38.00	\$ 40.00	\$ 35.00	\$ 37.00
Green Fee (after 2:30 p.m. or 9 holes)	\$ 26.00	\$ 30.00	\$ 26.00	\$ 28.00	\$ 26.00	\$ 27.00
Junior Green Fee	\$ 25.00	\$ 26.00	\$ 22.00	\$ 23.00	\$ 21.00	\$ 22.00
Junior Green Fee (after 2:30 p.m.)	\$ 16.00	\$ 17.00	\$ 16.00	\$ 17.00	\$ 16.00	\$ 17.00
12 Play Pass	\$ 430.00	\$ 450.00	\$ 380.00	\$ 400.00	\$ 350.00	\$ 370.00
Maint & Improvement Fee - Daily Play	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Maint & Improvement Fee - 12 Play Pass	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00

Fee Classification	FY-14	FY-15	FY-14	FY-15	FY-14	FY-15
Shoulder Season (November 1 to mid-December and mid-April to mid-May)	Regular Rate	Regular Rate	Res Guest/ Hotel Partner	Res Guest/ Hotel Partner		Resident
Green Fee	\$ 36.00	\$ 37.00	\$ 33.00	\$ 34.00	\$ 31.00	\$ 32.00
Green Fee (after Noon)	\$ 33.00	\$ 34.00	\$ 31.00	\$ 32.00	\$ 29.00	\$ 30.00
Green Fee (9 Holes)	\$ 20.00	\$ 24.00	\$ 18.00	\$ 19.00	\$ 16.00	\$ 17.00
Junior Green Fee	\$ 21.00	\$ 22.00	\$ 19.00	\$ 20.00	\$ 17.00	\$ 18.00
Junior Green Fee (after 4:30 p.m.)	\$ 11.00	\$ 12.00	\$ 11.00	\$ 12.00	\$ 11.00	\$ 12.00
12 Play Pass	\$ 360.00	\$ 370.00	\$ 330.00	\$ 340.00	\$ 310.00	\$ 320.00
Maint & Improvement Fee - Daily Play	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Maint & Improvement Fee - 12 Play Pass	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00

Fee Classification	FY-14	FY-15	FY-14	FY-15	FY-14	FY-15
Summer Season (mid-May to October 31)	Regular Rate	Regular Rate	Res Guest/ Hotel Partner	Res Guest/ Hotel Partner	Resident	Resident
Green Fee	\$ 21.00	\$ 22.00	\$ 19.00	\$ 20.00	\$ 19.00	\$ 20.00
Green Fee (after Noon)	\$ 18.00	\$ 19.00	\$ 16.00	\$ 17.00	\$ 16.00	\$ 17.00
Green Fee (after 3:30p.m.)	\$ 13.00	\$ 14.00	\$ 11.00	\$ 12.00	\$ 11.00	\$ 12.00
Green Fee (9 Holes)	\$ 13.00	\$ 15.00	\$ 11.00	\$ 12.00	\$ 11.00	\$ 12.00
Junior Green Fee	\$ 13.00	\$ 15.00	\$ 11.00	\$ 12.00	\$ 11.00	\$ 12.00
Junior Green Fee (after 4:30 p.m.)	\$ 11.00	\$ 12.00	\$ 11.00	\$ 12.00	\$ 11.00	\$ 12.00
12 Play Pass	\$ 210.00	\$ 220.00	\$ 190.00	\$ 200.00	\$ 190.00	\$ 200.00
Maint & Improvement Fee - Daily Play	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Maint & Improvement Fee - 12 Play Pass	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00

**Recreation Department - FY 2015 Proposed Fee Schedule**  
**Exhibit II - Golf Course**

Fee Classification	FY-14	FY-15	FY-14	FY-15	FY-14	FY-15
	Winter Rate	Winter Rate	Shoulder Rate	Shoulder Rate	Summer Rate	Summer Rate
<b>Other Fees</b>						
Riding Cart - Single	\$ 14.00	\$ 15.00	\$ 14.00	\$ 15.00	\$ 10.00	\$ 11.00
Riding Cart - 9 Holes	\$ 9.00	\$ 10.00	\$ 9.00	\$ 10.00	\$ 7.00	\$ 8.00
Pull Cart	\$ 6.00	\$ 7.00	\$ 6.00	\$ 7.00	\$ 5.00	\$ 6.00
Pull Cart - 9 Holes	\$ 4.00	\$ 5.00	\$ 4.00	\$ 5.00	\$ 4.00	\$ 5.00
<b>Practice Range</b>						
Small Bucket	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00
Medium Bucket	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Large Bucket	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00
10 Large Bucket Program	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00
<b>Club Rentals</b>						
Rental Clubs (Adult)	\$ 21.00	\$ 25.00	\$ 21.00	\$ 25.00	\$ 16.00	\$ 25.00
Rental Clubs (9 holes or Youth)	\$ 14.00	\$ 15.00	\$ 13.00	\$ 15.00	\$ 11.00	\$ 15.00
<b>Special Programs</b>	<b>Winter Rate</b>		<b>Shoulder Rate</b>		<b>Summer Rate</b>	
Outings	10% Off Prevailing		10% Off Prevailing		10% Off Prevailing	
Leagues	10% Off Prevailing		10% Off Prevailing		10% Off Prevailing	
Re-Play Rate	50% Off Prevailing		50% Off Prevailing		50% Off Prevailing	

Fee Classification	FY-14	FY-15	FY-14	FY-15
	<b>Regular Rate</b>		<b>Resident Rate</b>	
<b>Annual/Monthly/Summer Passes</b>				
Annual Pass - Single	\$ 1,400.00	\$ 1,500.00	\$ 1,000.00	\$ 1,100.00
Annual Pass - Double	\$ 1,900.00	\$ 2,000.00	\$ 1,550.00	\$ 1,550.00
Annual Pass - Junior	\$ 800.00	\$ 900.00	\$ 650.00	\$ 650.00
Maintenance & Improvement Fee - Annual	\$ 400.00	\$ 500.00	\$ 400.00	\$ 400.00
Monthly Pass - Single (Winter: November - March)	\$ 550.00	N/A	\$ 450.00	N/A
Monthly Pass - Single (Summer: April - October)	\$ 300.00	N/A	\$ 250.00	N/A
Maint & Improvement Fee - Winter Monthly	\$ 40.00	N/A	\$ 40.00	N/A
Maint & Improvement Fee - Summer Monthly	\$ 30.00	N/A	\$ 30.00	N/A

- Rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions.
- Season dates are approximate and subject to change.

June 16, 2014

**Recreation Department - FY 2015 Proposed Fee Schedule**  
**Exhibit III - Recreation Center**

<b>Facility Rental Fees</b>	<b>FY-2014</b>	<b>FY-2015</b>
Meeting Room	\$ 72.00	\$ 72.00
Auditorium	\$ 105.00	\$ 105.00
Game Room/Snack Bar	\$ 105.00	\$ 105.00
Additional Required Supervision	\$ 25.00	\$ 25.00
Facility Clean up	\$ 45.00	\$ 45.00
Security Deposit	\$ 250.00	\$ 250.00

- All fees, with the exception of the security deposit, are hourly rates.

June 16, 2014

**Recreation Department - FY 2015 Proposed Fee Schedule**  
**Exhibit IV - Tennis Division**

Fee Classifications	FY-2014	FY-2015
<b>Annual Passes</b>		
Annual Pass - Resident Adult	\$ 379.50	\$ 379.50
Annual Pass - Resident Junior	\$ 50.00	\$ 50.00
Annual Pass - Resident Family	\$ 569.50	\$ 569.50
Annual Pass - Non-Resident Adult	\$ 620.00	\$ 620.00
Annual Pass- Non-Resident Junior	\$ 100.00	\$ 100.00
Annual Pass - Non-Resident Family	\$ 895.00	\$ 895.00
Maint & Improvement Fee - Annual Adult	\$ 30.00	\$ 30.00
Maint & Improvement Fee - Annual Junior	\$ 10.00	\$ 10.00
Maint & Improvement Fee - Annual Family	\$ 50.00	\$ 50.00
<b>12 Play Passes</b>		
Resident Adult	\$ 80.00	\$ 80.00
Resident Junior	\$ 40.00	\$ 40.00
Non-Resident Adult	\$ 125.00	\$ 125.00
Non-Resident Junior	\$ 50.00	\$ 50.00
Maint & Improvement Fee - 12 Play Pass	\$ 6.00	\$ 6.00
<b>Daily Court Fees</b>		
Resident Adult	\$ 8.00	\$ 8.00
Resident Junior	\$ 4.00	\$ 4.00
Non-Resident Adult	\$ 12.50	\$ 12.50
Non-Resident Junior	\$ 5.00	\$ 5.00
Maint & Improvement Fee - Daily Play	\$ 0.50	\$ 0.50
Court Rental Fee (1.5 hr block- during operating hours)	\$ 25.00	\$ 25.00
Court Rental Fee (1 hr block during non-operating hours) *Non operating hour fee reflects required \$20 per hour staffing fee.	\$ 35.00	\$ 35.00

- Rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions.

June 16, 2014

**2015 RECREATION DEPARTMENT DOCKS SURVEY**

Includes FY15 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

<b>ANNUAL LEASE (December 1 - November 30)</b>											
<b>Slip Size</b>	<b>50</b>	<b>60</b>	<b>80</b>	<b>100</b>	<b>110</b>	<b>120*</b>	<b>130*</b>	<b>150</b>	<b>160</b>	<b>172</b>	<b>262</b>
Town of Palm Beach	\$ 0.99	\$ 0.99	\$ 1.05	\$ 1.09	\$ 1.09	\$1.13/\$1.17	\$1.13/\$1.17	\$ 1.20	\$ 1.20	\$ 1.22	\$ 1.23
Palm Harbor	\$ 0.85	\$ 0.85	\$ 1.05	\$ 1.15	\$ 1.25	\$ 1.25	\$ 1.70	\$ 1.70	\$ 1.70	\$ 1.70	\$ 1.70
Old Port Cove	\$ 0.85	\$ 0.85	\$ 1.15	\$ 1.15	\$ 1.25	\$ 1.25	\$ 1.50	\$ 1.75	N/A	N/A	N/A
Rybovich South	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Admirals Cove	\$ 1.32	\$ 1.33	\$ 1.35	\$ 1.63	\$ 1.63	\$ 1.63	N/A	N/A	N/A	N/A	N/A

<b>SEASONAL LEASE (November 1 - April 30)</b>											
<b>Slip Size</b>	<b>50</b>	<b>60</b>	<b>80</b>	<b>100</b>	<b>110</b>	<b>120*</b>	<b>130*</b>	<b>150</b>	<b>160</b>	<b>172</b>	<b>262</b>
Town of Palm Beach	\$ 1.61	\$ 1.61	\$ 1.72	\$ 1.78	\$ 1.78	\$1.84/\$1.90	\$1.84/\$1.90	\$ 1.95	\$ 1.95	\$ 1.99	\$ 2.01
Palm Harbor	\$ 1.30	\$ 1.30	\$ 1.60	\$ 1.85	\$ 1.95	\$ 1.95	\$ 3.45	\$ 3.45	\$ 3.45	\$ 3.45	\$ 3.45
Old Port Cove	\$ 1.30	\$ 1.30	\$ 1.75	\$ 1.75	\$ 1.90	\$ 1.90	\$ 2.25	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65
Rybovich South	N/A	N/A	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	N/A	N/A	N/A	N/A	N/A
Admirals Cove	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

<b>TRANSIENT WINTER DAILY (November 1 - May 14)</b>											
<b>Slip Size</b>	<b>50</b>	<b>60</b>	<b>80</b>	<b>100</b>	<b>110</b>	<b>120*</b>	<b>130*</b>	<b>150</b>	<b>160</b>	<b>172</b>	<b>262</b>
Town of Palm Beach	\$ 2.96	\$ 2.96	\$ 2.98	\$ 3.10	\$ 3.10	\$3.15/\$3.24	\$3.15/\$3.24	\$ 3.31	\$ 3.31	\$ 3.31	\$ 3.39
Palm Harbor	\$ 2.30	\$ 2.30	\$ 2.60	\$ 2.60	\$ 2.60	\$ 2.60	\$ 2.85	\$ 2.85	\$ 2.85	\$ 2.85	\$ 2.85
Old Port Cove	\$ 1.75	\$ 1.75	\$ 2.00	\$ 2.25	\$ 2.25	\$ 2.75	\$ 3.00	\$ 3.20	\$ 3.35	\$ 3.35	\$ 3.35
Rybovich South	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25
Admirals Cove	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	N/A	N/A	N/A	N/A	N/A

\* Rates for single phase and three phase power included in this slip size for the Town.

<b>TRANSIENT WINTER MONTHLY (November 1 - May 14)</b>											
<b>Slip Size</b>	<b>50</b>	<b>60</b>	<b>80</b>	<b>100</b>	<b>110</b>	<b>120*</b>	<b>130*</b>	<b>150</b>	<b>160</b>	<b>172</b>	<b>262</b>
Town of Palm Beach	\$ 2.04	\$ 2.04	\$ 2.09	\$ 2.09	\$ 2.09	\$2.14/\$2.20	\$2.14/\$2.20	\$ 2.26	\$ 2.26	\$ 2.31	\$ 2.33
Palm Harbor	\$ 1.55	\$ 1.55	\$ 1.85	\$ 2.15	\$ 2.25	\$ 2.25	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65
Old Port Cove	\$ 1.50	\$ 1.50	\$ 1.66	\$ 1.66	\$ 2.18	\$ 2.18	\$ 2.58	\$ 3.04	\$ 3.04	\$ 3.04	\$ 3.04
Rybovich South	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.15	\$ 3.15	\$ 3.15	\$ 3.15	\$ 3.15	\$ 3.15	\$ 3.15
Admirals Cove	\$ 1.65	\$ 1.66	\$ 1.69	\$ 2.04	\$ 2.04	\$ 2.04	N/A	N/A	N/A	N/A	N/A

<b>TRANSIENT SUMMER DAILY (May 15 - October 31)</b>											
<b>Slip Size</b>	<b>50</b>	<b>60</b>	<b>80</b>	<b>100</b>	<b>110</b>	<b>120*</b>	<b>130*</b>	<b>150</b>	<b>160</b>	<b>172</b>	<b>262</b>
Town of Palm Beach	\$ 1.56	\$ 1.56	\$ 1.70	\$ 1.77	\$ 1.77	\$1.79/\$1.84	\$1.79/\$1.84	\$ 1.88	\$ 1.88	\$ 1.89	\$ 1.90
Palm Harbor	\$ 0.85	\$ 0.85	\$ 1.05	\$ 1.15	\$ 1.25	\$ 1.25	\$ 1.70	\$ 1.70	\$ 1.70	\$ 1.70	\$ 1.70
Old Port Cove	\$ 1.75	\$ 1.75	\$ 2.00	\$ 2.25	\$ 2.25	\$ 2.75	\$ 3.00	\$ 3.20	\$ 3.35	\$ 3.35	\$ 3.35
Rybovich South	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75
Admirals Cove	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	N/A	N/A	N/A	N/A	N/A

<b>TRANSIENT SUMMER MONTHLY (May 15 - October 31)</b>											
<b>Slip Size</b>	<b>50</b>	<b>60</b>	<b>80</b>	<b>100</b>	<b>110</b>	<b>120*</b>	<b>130*</b>	<b>150</b>	<b>160</b>	<b>172</b>	<b>262</b>
Town of Palm Beach	\$ 1.30	\$ 1.30	\$ 1.32	\$ 1.39	\$ 1.39	\$1.40/\$1.44	\$1.40/\$1.44	\$ 1.47	\$ 1.47	\$ 1.48	\$ 1.50
Palm Harbor	\$ 0.85	\$ 0.85	\$ 1.05	\$ 1.15	\$ 1.25	\$ 1.25	\$ 1.70	\$ 1.70	\$ 1.70	\$ 1.70	\$ 1.70
Old Port Cove	\$ 0.98	\$ 0.98	\$ 1.52	\$ 1.29	\$ 1.29	\$ 1.29	\$ 1.73	\$ 2.01	\$ 2.01	\$ 2.01	\$ 2.01
Rybovich South	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Admirals Cove	\$ 0.98	\$ 0.99	\$ 1.02	\$ 1.30	\$ 1.30	\$ 1.30	N/A	N/A	N/A	N/A	N/A

Town of Palm Beach rates include up to 100 amps of power (200 amps for the Australian T-head slips). There is an additional charge of \$.25 pfpd (100 amp single phase). \$.40 pfpd (100 amp three phase 480v) and \$.70 pfpd (200 amp three phase 480v) for an additional cord.

single phase/three phase \*

Palm Harbor, Old Port Cove and Rybovich do not include utilities as part of the per foot rate.

Admirals Cove Rates include monthly electric fees.

## 2015 RECREATION DEPARTMENT GOLF COURSE SURVEY

Includes FY15 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

The following rates are the highest rates charged during the season which include greens fees and cart fees.

<b>CHAMPIONSHIP COURSES</b>	
Links at Madison Green	\$ 109.00
Abacoa Golf Course	\$ 109.00
Palm Beach National	\$ 59.00
North Palm Beach Country Club	\$ 109.00
Atlantis Public Course	\$ 75.00
West Palm Beach Country Club	\$ 49.00
The Breakers Palm Beach	\$ 195.00

<b>PAR 3 GOLF COURSES- greens fees only</b>	
Red Reef (9 holes)	\$ 24.00
Jupiter Dunes	\$ 28.00
Palm Beach Par 3	\$ 48.00

## 2015 RECREATION DEPARTMENT TENNIS SURVEY

Includes FY15 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

<b>DAILY FEES</b>				
<b>AGENCY</b>	<b>Daily Resident Junior</b>	<b>Daily Resident Adult</b>	<b>Daily Non-Res. Junior</b>	<b>Daily Non-Res. Adult</b>
Town of Palm Beach*	\$ 4.50	\$ 8.50	\$ 5.50	\$ 13.00
Palm Beach Gardens	\$ 8.00	\$ 8.00	\$ 16.00	\$ 16.00
Boynton Beach	\$ 6.00	\$ 8.00	\$ 6.00	\$ 8.00
Boca Raton	\$ 5.00	\$ 6.00	\$ 9.00	\$ 12.00
Wellington	N/A	\$ 12.00	N/A	\$ 15.00
West Palm Beach	\$ 4.00	\$ 6.00	\$ 6.00	\$ 9.00
North Palm Beach	\$ 5.30	\$ 10.60	\$ 5.30	\$ 12.72
Delray Beach	\$ 5.00	\$ 10.00	\$ 10.00	\$ 15.00

\*Includes \$0.50 maintenance and improvement fee (M&I)

<b>ANNUAL FEES</b>						
<b>AGENCY</b>	<b>Annual Resident Junior</b>	<b>Annual Resident Adult</b>	<b>Annual Resident Family</b>	<b>Annual Non-Res. Junior</b>	<b>Annual Non-Res. Adult</b>	<b>Annual Non-Res. Family</b>
Town of Palm Beach*	\$ 60.00	\$ 409.50	\$ 619.50	\$ 110.00	\$ 650.00	\$ 945.00
Palm Beach Gardens	\$ 126.00	\$ 330.00	\$ 456.00	\$ 252.00	\$ 660.00	\$ 912.00
Boynton Beach	N/A	\$ 279.00	\$ 417.00	N/A	\$ 498.00	\$ 695.00
Boca Raton	\$ 55.00	\$ 244.00	\$ 319.00	\$ 155.00	\$ 625.00	\$ 825.00
Wellington	\$ 185.00	\$ 445.00	\$ 630.00	\$ 315.00	\$ 650.00	\$ 950.00
West Palm Beach	\$ 100.00	\$ 210.00	\$ 310.00	\$ 155.00	\$ 275.00	\$ 445.00
North Palm Beach	\$ 111.30	\$ 434.60	\$ 556.50	\$ 116.60	\$ 556.50	\$ 742.90
Delray Beach	\$ 50.00	\$ 344.50	\$ 530.00	\$ 100.00	\$ 565.00	\$ 785.00

\*Includes M&I of \$10 for juniors, \$30 for adults, and \$50 for family

**PROGRAM: MARINA**

Located at Lake Drive Park, the Town Marina has three main docks with a total of 88 slips. Slips are leased annually, seasonally, monthly, or daily. The docks provide berthing for power and sail yachts up to 260' in length.

The marina property offers a variety of amenities - three dock buildings, a waste oil collection site, electrical service panels for all vessels, fresh water, WiFi, cable TV and telephone services, Captain's lounge and showers, sewage pump-out systems, and security.

The Dockmaster is responsible for daily operations, supervision of employees (Town and contractual), slip assignments, safety, and the collection of revenues in accordance with established policies.

**Revenue and Expense Summary**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Change</b>
<b>Revenues</b>						
Annual Leases	2,202,844	2,270,460	2,403,000	2,465,000	2,499,000	4.00%
Seasonal Leases	229,991	274,518	245,000	235,000	254,800	4.00%
Transient Rental	406,226	373,143	450,000	450,000	468,000	4.00%
Electricity	69,204	106,492	85,000	100,000	95,000	11.76%
Waiting List Applic Fee	600	2,300	500	500	500	0.00%
Ice Sales	233	379	200	300	300	50.00%
Interest on Dock						
Replacement Reserve	15,507	2,206	4,500	7,000	8,000	77.78%
Sales Tax Commissions	550	587	400	400	400	0.00%
Miscellaneous Revenue	71	878	400	400	400	0.00%
<b>TOTALS</b>	<b>2,925,226</b>	<b>3,030,963</b>	<b>3,189,000</b>	<b>3,258,600</b>	<b>3,326,400</b>	<b>4.31%</b>
<b>Expenses</b>						
Salaries and Wages	168,776	152,704	158,836	154,300	149,923	-5.61%
Employee Benefits	67,529	63,989	74,396	74,430	52,688	-29.18%
Contractual	542,332	589,755	625,600	619,716	678,700	8.49%
Commodities	6,268	9,249	11,800	12,100	11,900	0.85%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>784,905</b>	<b>815,697</b>	<b>870,632</b>	<b>860,546</b>	<b>893,211</b>	<b>2.59%</b>
Operating Revenues						
Over/(Under) Expenses	2,140,321	2,215,266	2,318,368	2,398,054	2,433,189	

**Revenue****Annual Leases:**

This category represents revenue from vessels under an annual lease at the Town Docks. Increase is due to proposed fee increases and additional business.

**Seasonal Leases:**

This category represents revenue from vessels under a seasonal lease at the Town Docks. Increase is due to proposed fee increases and additional business.

**Transient Rental:**

This category represents revenue from transient vessels (those staying on a daily or monthly rate without a long term lease). Increase is due to proposed fee increases and additional business.

**Electricity:**

Use of electricity by dock customers over the 100 amp service included in contracts. Increase is due to proposed fee increases.

**Waiting List Application Fee:**

This category represents the \$100 application fee to be on the waiting list for annual or seasonal leases.

**Ice Sales:**

Bags of ice are available for purchase at the Town docks. Increase is due to underestimation in FY14.

**Sales Tax Commissions:**

Discount received from the State of Florida for timely filing and payment of sales tax.  
No change.

**Miscellaneous Revenue:**

No changes are expected.

**Expenses****Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases. Decrease due to relying more on contractual labor for staff support and less on Town employed part-time staff.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

Increase due to anticipated rise in cost of services and the increased use of contractual employees.

**Commodities:**

No appreciable change.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Assistant Director	-	0.500	-	-	-
Dockmaster	1.000	1.000	1.000	1.000	1.000
Dock Attendant	1.480	2.120	1.500	1.500	1.500
Dock Hand	-	-	0.645	0.850	0.215
Public Works Employees	0.150	0.150	0.130	0.131	0.132
	2.630	3.770	3.275	3.481	2.847

# TOWN OF PALM BEACH

Information for Town Council Meeting on: July 17, 2014

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To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Jay Boodheshwar, Director of Recreation and Special Projects

Re: Par 3 Golf Course Financial Report

Date: June 26, 2014

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## **STAFF RECOMMENDATION**

Staff recommends Town Council review the following report regarding the Par 3 Golf Course, which includes analysis of FY13 vs. FY14 revenue, expenditures, and participation.

## **GENERAL INFORMATION**

### **New Clubhouse**

Since the opening of the new clubhouse in January 2014, business at the Par 3 Golf Course has thrived. Excitement for this new facility, coupled with great weather, quality playing conditions and excellent services, has provided a record breaking five months for the golf course. Feedback from community residents and out-of-town visitors has been very positive and the excellent ratings for the golf course and its services on various golf websites have verified what we are experiencing.

Both the golf and restaurant staff have adjusted well to the peak season opening of the clubhouse. Although significant planning was completed prior to the opening, relative to operations and maintenance, staff remained flexible and made appropriate changes in reacting to the unanticipated. The tremendous amounts of business experienced both on the golf course and in the restaurant created some maintenance and staffing challenges in the midst of “training on the job” for many of our employees, but these issues were quickly addressed. Although still improving day by day, the golf course is well positioned for a very successful summer/fall and the upcoming 2014/2015 winter season.

### **Participation**

Prior to the opening of the new clubhouse, rounds played at the Par 3 had been growing steadily since it re-opened in December 2009. Play in FY2014 is on track for increasing by 80% from FY2010. As the table below illustrates, rounds in FY2014 (YTD through May) are up nearly 20% as compared to FY2013. Since the opening of the new clubhouse rounds are up 21%. One of the most important statistics we monitor is “average revenue per round” (ARPR). YTD through May, the ARPR has increased by nearly 18%, at an average of \$43.48. The ARPR since the new clubhouse opened is up over 25%, at \$48.22 per golfer.

	<b>Total Rounds</b>	<b>Avg. Rev/Round</b>
<b>FY13</b> (Oct. 1 - May 31)	21,410	\$36.90
<b>FY14</b> (Oct. 1 - May 31)	25,578	\$43.48
<b>Variance</b>	19.5%	17.8%
<b>FY13</b> (Jan. 1 - May 31)	14,782	\$38.48
<b>FY14</b> (Jan. 1 - May 31)	17,918	\$48.22
<b>Variance</b>	21.2%	25.3%

Along with the increase in daily play, 30 small and large group outings hosted in FY2014 thus far are contributing greatly to these numbers. We've hosted a number of first-time outings at the Par 3 this year, all vowing to be back next year.

- |                               |                                 |                                   |
|-------------------------------|---------------------------------|-----------------------------------|
| 1. Lewis, Longman and Walker  | 11. Golf Channel AM Tour        | 21. Citizens' Association         |
| 2. Jiffy Lube/ Shell Oil      | 12. Hanley Center Outing        | 22. West Palm Beach PAL           |
| 3. Ironhorse CC               | 13. PMG Outing                  | 23. Fork & Iron Association       |
| 4. Loxahatchee Club Ladies    | 14. University of Wisconsin     | 24. NFPA                          |
| 5. Pine Tree Golf Club ladies | 15. S. Florida Water Mgmt.      | 25. J.P. Morgan                   |
| 6. Admirals Cove              | 16. CAM of Palm Beach           | 26. Paquin Corp.                  |
| 7. Old Palm Ladies Group      | 17. Honda Classic Juniors       | 27. Exec. Assoc. of Palm Beaches  |
| 8. Old Palm Men's Group       | 18. Honda Classic Ambassadors   | 28. Ray Floyd Open (Par 3 Found.) |
| 9. SFPGA Pro Lady Series      | 19. Golf Course Superintendents | 29. Jupiter Hills Club            |
| 10. SFPGA Pro-Pro             | 20. PB Republican Committee     | 30. Everglades Club Men's Group   |

## Revenue

Revenues for FY2014 through May 31 are very strong, already eclipsing FY2013 full year totals. As the table below illustrates, total revenue is up 41% YTD through May and 52% since the new clubhouse opened. The key revenue sources staff examines closely throughout the year are included below. In addition to the 39% growth in green fees, merchandise revenue is up 114% YTD and 150% since the new clubhouse opened. The 733% growth in food and beverage revenue is clearly one of the main reasons for the total growth in revenue.

<b>Revenue</b>	<b>FY13</b> (Oct. 1-May 31)	<b>FY14</b> (Oct. 1-May 31)	<b>Var.</b>	<b>FY13</b> (Jan. 1-May 31)	<b>FY14</b> (Jan. 1-May 31)	<b>Var.</b>
Green Fees	\$378,094	\$527,274	39%	\$282,210	\$418,070	48%
Annual & 12-Play Passes	\$36,949	\$34,918	-5%	\$17,215	\$10,144	-4%
Carts (Riding & Pull)	\$121,326	\$150,124	24%	\$88,510	\$114,296	29%
Range Balls	\$65,538	\$74,369	13%	\$48,929	\$53,162	9%
Merchandise	\$50,806	\$108,476	114%	\$35,741	\$89,486	150%
Rental Clubs	\$23,725	\$29,928	26%	\$16,856	\$23,369	39%
Food & Beverage	\$15,227	\$90,849	497%	\$10,194	\$84,887	733%
Teaching Services	\$23,162	\$24,898	7%	\$19,232	\$18,978	-1%
Main. & Improvement	\$40,371	\$49,277	22%	\$26,418	\$36,256	37%
Other	\$34,923	\$22,053	-37%	\$23,540	\$15,305	-35%
<b>Total</b>	<b>\$790,121</b>	<b>\$1,112,167</b>	<b>41%</b>	<b>\$568,845</b>	<b>\$863,954</b>	<b>52%</b>

## Expenditures

Total expenses for FY2014 are up 14% YTD through May and 16% since the new clubhouse opened. These increases were anticipated, as the cost of staffing and maintaining the new facility were expected to grow from the previous year's budget. However, through careful planning and oversight, spending has been minimized to the greatest degree possible to ensure profitability.

<b>Operating Expenses</b>	<b>FY13</b> (Oct. 1-May 31)	<b>FY14</b> (Oct. 1-May 31)	<b>Var.</b>	<b>FY13</b> (Jan. 1-May 31)	<b>FY14</b> (Jan. 1-May 31)	<b>Var.</b>
Salaries	\$235,766	\$239,535	2%	\$145,004	\$154,148	6%
Benefits	\$101,233	\$97,851	-3%	\$54,324	\$53,750	-1%
Contractual	\$179,509	\$224,456	25%	\$124,978	\$165,943	33%
Commodities	\$101,911	\$142,224	40%	\$71,838	\$86,058	20%
<b>Total</b>	<b>\$618,420</b>	<b>\$704,068</b>	<b>14%</b>	<b>\$396,143</b>	<b>\$459,899</b>	<b>16%</b>

The new clubhouse and restaurant were expected to significantly increase utility costs. Staff made its best estimate for electric, water, and gas. Electrical and water consumption estimates were easier to project but natural gas usage appears to have been underestimated for FY2014. Staff is not concerned about the underestimation, as we still expect to finish the year within the approved budget. Adjustments to these expense lines in the proposed FY2015 have been made to better account for utilities.

Since the new clubhouse opened through May, electrical usage for the entire golf course and its facilities (new clubhouse, old clubhouse, maintenance facility, and pump station) is up 147% or \$9,398. Potable water consumption for all facilities is up 86% or \$3,862. Gas consumption is \$5,033 through May. Overall, the total increase in utilities since the new clubhouse opened is up 168% or \$18,293, which is completely covered by the Town as required in the agreement with the restaurant operator. These additional expenses are more than offset by the revenue being received from the restaurant operations, as you will see in the food and beverage agreement section of this report.

<b>Utilities</b>	<b>FY13</b> (Oct. 1-May 31)	<b>FY14</b> (Oct. 1-May 31)	<b>Var.</b>	<b>FY13</b> (Jan. 1-May 31)	<b>FY14</b> (Jan. 1-May 31)	<b>Var.</b>
Electric	\$9,479	\$19,209	103%	\$6,379	\$15,776	147%
Water	\$6,507	\$11,171	72%	\$4,517	\$8,379	86%
Gas	\$0	\$5,033	N/A	\$0	\$5,033	N/A
<b>Total</b>	<b>\$15,986</b>	<b>\$35,412</b>	<b>122%</b>	<b>\$10,896</b>	<b>\$29,188</b>	<b>168%</b>

## Financial Summary

As illustrated in the table below, the Par 3 is performing very well as compared to years past. Although total expenses for FY2014 are up 14% YTD through May and 16% since the new clubhouse opened, total revenues thus far have more than offset these costs. Total revenue YTD through May is up 41% and the net operating profit through May 31 is \$408,100, which is 138% higher than FY13.

<b>SUMMARY</b>	<b>FY13</b> (Oct. 1 - May 31)	<b>FY14</b> (Oct. 1 - May 31)	<b>\$ Var.</b>	<b>% Var.</b>
Total Revenue	\$790,121	\$1,112,167	\$322,046	41%
Total Expenses	\$618,420	\$704,068	\$85,647	14%
Variance	\$171,701	\$408,100	\$236,398	138%

## Food & Beverage Agreement

The communication and coordination with Al Fresco has been excellent thus far. They have demonstrated very quickly a focus on success by delivering quality food and beverage with excellent customer service. They have also been very receptive and responsive to all concerns Town staff have brought to their attention.

Due to adjustments that we've had to make in response to the higher than expected volume of business, both in the restaurant and clubhouse in general, minor modifications to the current agreement with Al Fresco will be required. Staff is in the process of identifying the required changes to the agreement and will present them to the Mayor and Town Council at a future Town Council meeting this summer.

As reported above, business at Al Fresco has been much higher than originally anticipated. Through the first four and half months of business (136 days), the restaurant has grossed over \$1.3 million in sales, which equated to an average of \$9,925 of business each day. March experienced the highest amount of business, with gross sales over \$350,000 and an average of \$11,410 per day. The Town has received \$97,500 thus far. However, using the projections outlined in the table below, the restaurant is expected to gross approximately \$1.3 million from the months of June through mid-January, 2015. If these projections are achieved, an additional \$117,000 will be added to the base payment of \$150,000, resulting in total potential revenue of approximately \$267,000 to the Town for the first full year of operations.

Month	Days	Gross Total	Avg/Day	Payment to Town	10% Above \$1.5M
Jan. 16 - 31, 2014	16	\$137,726	\$8,608	\$12,500	\$0
February, 2014	28	\$304,053	\$10,859	\$25,000	\$0
March, 2014	31	\$353,714	\$11,410	\$25,000	\$0
April, 2014	30	\$304,034	\$10,134	\$25,000	\$0
May, 2014	31	\$250,334	\$8,075	\$10,000	\$0
<b>Sub-Total Actual</b>	<b>136</b>	<b>\$1,349,860</b>	<b>\$9,925</b>	<b>\$97,500</b>	<b>\$0</b>
<i>June, 2014</i>	<i>30</i>	<i>\$175,000</i>	<i>\$5,833</i>	<i>\$5,000</i>	<i>\$2,486</i>
<i>July, 2014</i>	<i>31</i>	<i>\$125,000</i>	<i>\$4,032</i>	<i>\$5,000</i>	<i>\$12,500</i>
<i>August, 2014</i>	<i>31</i>	<i>\$100,000</i>	<i>\$3,226</i>	<i>\$5,000</i>	<i>\$10,000</i>
<i>September, 2014</i>	<i>30</i>	<i>\$100,000</i>	<i>\$3,333</i>	<i>\$5,000</i>	<i>\$10,000</i>
<i>October, 2014</i>	<i>31</i>	<i>\$125,000</i>	<i>\$4,032</i>	<i>\$5,000</i>	<i>\$12,500</i>
<i>November, 2014</i>	<i>30</i>	<i>\$200,000</i>	<i>\$6,667</i>	<i>\$5,000</i>	<i>\$20,000</i>
<i>December, 2014</i>	<i>31</i>	<i>\$325,000</i>	<i>\$10,484</i>	<i>\$10,000</i>	<i>\$32,500</i>
<i>Jan. 1 - 15, 2015</i>	<i>15</i>	<i>\$175,000</i>	<i>\$11,667</i>	<i>\$12,500</i>	<i>\$17,500</i>
<b>Sub-Total Estimate</b>	<b>229</b>	<b>\$1,325,000</b>	<b>\$5,786</b>	<b>\$52,500</b>	<b>\$117,486</b>
<b>Total Estimate</b>	<b>365</b>	<b>\$2,674,860</b>	<b>\$15,711</b>	<b>\$150,000</b>	<b>\$117,486</b>

<b>Total Potential F&amp;B Revenue to Town</b>	<b>\$267,486</b>
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### **Outlook for the Upcoming Year and Beyond**

In preparation for the upcoming 2014/2015 winter season, staff is in the process of finalizing plans to expand the golf course's parking lot and add a patio area on the south-side of the new clubhouse. These projects are in reaction to the higher than anticipated level of business experienced this past season. On the operations side, staff will continue to employ a variety of promotional methods to continue growing play. These efforts, along with minor rate increases that have been proposed for FY2015 and improving services, are expected to result in continued revenue growth and solvency at the Par 3 for many years to come.

- c: Recreation Advisory Commission  
Rod Gardiner, Assistant Director of Recreation  
Tony Chateauvert, Golf Course Manager  
Jose Duran, Al Fresco

**PROGRAM: GOLF COURSE**

The Par 3 Golf Course is a scenic and challenging facility, featuring holes which range up to 211 yards. The new clubhouse, which opened in January 2014, offers a full-service pro shop and food and beverage services. There is a staff of qualified PGA instructors who conduct adult and junior clinics and private lessons. The Par 3 hosts outings, tournaments, and league play. The maintenance building is located on the west side of South Ocean Blvd.

The Golf Course Manager is responsible for daily supervision of the golf course with the assistance of the Superintendent, Facility Supervisor and a variety of full, part-time and contractual labor service employees. The Manager also administers the golf instruction services contract. The cost recovery goal for golf is 110%. Revenues are generated through green fees, merchandise sales, cart rentals, club rentals, practice range, and teaching services.

**Revenue and Expense Summary**

	FY2012	FY2013	FY2014	FY2014	FY2015	%
	Actual	Actual	Budget	Projected	Budget	Change
<b>Revenues</b>						
Golf Teaching Services	17,866	28,292	29,000	30,300	28,000	-3.45%
Resident Pass Fees	9,863	18,654	12,000	24,100	20,000	66.67%
Non-resident Pass Fees	3,908	6,250	6,300	5,400	6,500	3.17%
12 Play Pass - Regular Rate	9,813	9,612	10,000	6,100	10,000	0.00%
12 Play Pass - Guest/Hotel Rate	7,590	4,320	8,000	3,300	4,500	-43.75%
12 Play Pass - Resident Rate	7,500	4,610	9,000	3,800	7,000	-22.22%
Greens Fees - Regular Rate	288,379	317,059	335,000	364,800	340,000	1.49%
Greens Fees - Guest/Hotel Rate	35,365	55,057	47,000	84,900	50,000	6.38%
Greens Fees - Resident Rate	121,547	89,568	158,000	108,900	162,000	2.53%
Merchandise Sales	69,317	69,565	80,500	107,700	125,000	55.28%
Food and Beverage Sales	19,103	21,687	115,000	75,000	200,000	73.91%
Riding Cart Rental	128,747	141,273	135,000	154,800	139,000	2.96%
Pull Cart Rental	19,024	22,127	27,000	25,300	25,000	-7.41%
Club Rentals	24,671	29,127	29,000	33,000	30,000	3.45%
Driving Range	63,421	73,547	90,700	77,600	95,700	5.51%
Driving Range - 10 bucket program	8,940	8,680	13,000	10,600	10,000	-23.08%
Programs and Special Events	7,052	11,643	10,000	8,900	12,000	20.00%
Visiting Pro Program	-	-	-	-	-	0.00%
Golf Outings	14,640	21,262	15,000	14,100	25,000	66.67%
Gift Certificates Sold	1,600	1,837	1,600	4,600	-	-100.00%
Maint. And Improvement Fee	53,366	50,237	67,500	53,200	69,500	2.96%
Sales Tax Commission	-	60	200	200	300	50.00%
Vending Machine Commission	1,633	1,520	700	2,000	-	-100.00%
Interest Income - Par 3	-	-	-	-	-	0.00%
Renovation	-	-	-	-	-	0.00%
2013 Bond Proceeds	-	-	-	1,250,000	-	0.00%
Miscellaneous Revenue	988	7,500	500	7,500	1,500	200.00%
<b>TOTALS</b>	<b>914,333</b>	<b>993,487</b>	<b>1,200,000</b>	<b>2,456,100</b>	<b>1,361,000</b>	<b>13.42%</b>

## Revenue and Expense Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
<b>Expenses</b>						
Salaries and Wages	375,264	355,688	352,610	374,981	393,469	11.59%
Employee Benefits	117,814	144,984	139,227	139,456	169,334	21.62%
Contractual	262,690	275,850	382,400	364,300	358,700	-6.20%
Commodities	162,964	169,077	177,088	187,577	204,500	15.48%
Capital Outlay	-	-	-	3,392	35,000	100.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>918,732</b>	<b>945,599</b>	<b>1,051,325</b>	<b>1,069,706</b>	<b>1,161,003</b>	<b>10.43%</b>
Operating Revenues Over/(Under)						
Expenses	(4,399)	47,888	148,675	1,386,394	199,997	

**Revenue****Golf Teaching Services:**

Percentage of lesson fees taught by contracted Golf Pros. Decrease reflects overestimation in FY14.

**Resident Pass Fees:**

Fee paid by resident for annual pass. Increase is due to greater than anticipated growth in resident play.

**Nonresident Pass Fees:**

Fee paid by non-resident for annual pass. Increase is from anticipated growth in play and proposed fee increases.

**12 Play Pass – Regular Rate:**

Fee paid for 12 play multi use pass by nonresident.

**12 Play Pass – Guest/Hotel Rate:**

Fee paid for 12 play multi use pass by guest of resident or guest at partner hotel. Decrease due to overestimation of anticipated revenue in FY14.

**12 Play Pass – Resident Rate:**

Fee paid for 12 play multi use pass by Palm Beach Resident. Decrease due to overestimation of anticipated revenue in FY14.

**Greens Fees – Regular Rate:**

Fee paid for daily play by non-residents. Increase is from anticipated growth in play and proposed fee increases.

**Greens Fees – Guest/Hotel Rate:**

Fee paid for daily play by a guest of resident or guest of a partner hotel. Increase is from anticipated growth in play and proposed fee increases.

**Greens Fees – Resident Rate:**

Fee paid for daily play by Palm Beach resident. Increase is from anticipated growth and proposed fee increases in the winter season

**Merchandise Sales:**

This figure represents revenue for merchandise sales in the pro shop. Increase is due to success of new “gift shop” business model implemented in new clubhouse, and increased visits to the golf course.

**Food and Beverage Sales:**

Increase reflects the agreement for a food and beverage contractor beginning January 2014 with the completion of the new clubhouse. Increase is due to anticipated growth in business at the restaurant.

**Riding Cart Rental:**

Fee paid for rental of riding cart. Increase due to anticipated growth of participation and proposed fee increases.

**Pull Cart Rental:**

Fee paid for rental of pull cart. Decrease anticipated as more participants are using riding carts.

**Club Rentals:**

Fee paid for use of Town owned rental clubs. Increase due to anticipated growth in participation and proposed fee increases.

**Driving Range:**

Fee paid for use of golf balls on driving range. Increase due to anticipated growth in participation.

**Driving Range – 10 Bucket Program:**

Fee paid for multi-use purchase of tokens for golf range usage. Decrease due to overestimation in FY14.

**Programs and Special Events:**

Rate category for special programs and activities. Increase due to additional events offered and increased marketing efforts, and anticipated growth in participation.

**Golf Outings:**

Revenue from pre-arranged golf outings. Increase is due to anticipated growth in participation through additional marketing efforts.

**Gift Certificates Sold:**

This is a pass through account that is offset by an account for gift certificates redeemed. Actual revenue received is reported in accounts where it is spent. (i.e. green fees)

**Maintenance and Improvement Fee:**

Fee paid per round of golf for maintenance and improvement fund for the golf course. Increase due to anticipated growth in participation.

**Sales Tax Commission:**

Discount received from the State of Florida for timely filing and payment of sales tax.

**Vending Machine Commission:**

All vending machine commission revenue. In January 2014, these services were taken over by food and beverage contractor.

**Expenses****Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases. Increase due to reclassification of Pro Shop Assistant from part-time no benefits to full time status.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan. Increase due to reclassification of Pro Shop Assistant from part-time no benefits to full time status.

**Contractual:**

Decrease due to one-time expenses in FY14 from maintenance & improvement fund for special projects to prepare the Par 3 for opening of the new clubhouse.

**Commodities:**

Increase due to anticipated increase in supply costs, particularly in “cost of merchandise sold” to properly supply the pro shop.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Golf Manager	1.000	1.000	1.000	1.000	1.000
Golf Course Superintendent	1.000	1.000	1.000	1.000	1.000
Golf Course Facility Supervisor	1.000	1.000	1.000	1.000	-
Golf Course Mechanic	1.000	1.000	1.000	1.000	1.000
Pro-Shop Assistant	-	-	-	-	1.000
Senior Golf Associate	-	-	-	-	1.000
Equipment Operator	0.750	1.150	1.200	0.450	0.500
Registration Clerk I / PAR 3	3.300	1.260	0.694	0.721	-
Golf Course Associate	-	-	-	0.259	1.110
Golf Course Attendant	-	0.500	1.225	1.220	0.750
Part-Time Pro Shop Assistant	-	-	-	-	0.500
Public Works Employees	0.140	0.140	0.070	0.081	0.081
	8.190	7.050	7.189	6.731	7.941

**PROGRAM: TENNIS**

The Tennis program offers drop-in play, lessons, clinics, mixers, tournaments, special events, and league play for children and adults throughout the year. A total of thirteen (13) Hydrogrid Hartru tennis courts are provided at the Seaview Park and Phipps Ocean Park Tennis Centers. A contractual Head Tennis Professional coordinates the teaching services at both facilities, as well as the retail concession for tennis related merchandise. Assistant Tennis Instructors are hired and compensated by the Head Tennis Professional.

The tennis program is supervised by the Assistant Recreation Director. Daily operations are managed by the Facility Supervisor, with assistance from a Facility Assistant and part time staff. Recreation maintenance personnel provide routine and seasonal tennis court maintenance services.

**Revenue and Expense Summary**

	FY2012	FY2013	FY2014	FY2014	FY2015	%
	Actual	Actual	Budget	Projected	Budget	Change
<b>Revenues</b>						
Daily Tennis Court Fees	45,324	40,277	51,000	39,000	41,000	-19.61%
Annual Pass Tennis Court Fees	60,273	54,275	72,000	54,300	55,000	-23.61%
12 Play Pass	21,034	21,320	22,000	21,000	22,000	0.00%
Tennis Tournaments	4,733	3,770	6,300	4,100	4,000	-36.51%
Adult Tennis Program Fee	-	-	-	400	1,000	100.00%
Tennis Pro Admin. Fees	12,400	13,200	13,200	13,200	13,200	0.00%
Tennis Teaching Services-Town Share	53,294	52,925	54,000	53,500	56,000	3.70%
Facility Rental Fees	13,595	5,550	11,500	4,800	5,000	-56.52%
Maintenance & Improvement Fee	7,449	7,209	8,500	7,500	8,000	-5.88%
Merchandise Sales-Town Share	2,798	2,827	3,100	2,300	3,100	0.00%
<b>TOTALS</b>	<b>220,900</b>	<b>201,353</b>	<b>241,600</b>	<b>200,100</b>	<b>208,300</b>	<b>-13.78%</b>
<b>Expenses</b>						
Salaries and Wages	168,909	180,789	198,927	179,840	191,187	-3.89%
Employee Benefits	69,208	78,224	91,136	91,117	93,142	2.20%
Contractual	37,235	37,941	45,900	45,400	35,600	-22.44%
Commodities	10,956	8,715	10,500	9,800	20,000	90.48%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>286,308</b>	<b>305,669</b>	<b>346,463</b>	<b>326,157</b>	<b>339,929</b>	<b>-1.89%</b>
Operating Revenues						
Over/(Under) Expenses	(65,408)	(104,316)	(104,863)	(126,057)	(131,629)	

**Revenues****Daily Tennis Court Fees:**

All revenues related to daily court reservations at tennis facilities. Decrease due to overestimation of anticipated revenue in FY14.

**Annual Tennis Court Fees:**

All revenues related to annual tennis facility passes. Decrease due to overestimation of anticipated revenue in FY14, and a shift in player preference for rate type, particularly the 12 Play Pass.

**12 Play Pass:**

This figure represents rate paid for 12 play multi use pass.

**Tennis Tournament:**

Fee paid for participation in various tournaments and special events. Decrease due to overestimation of anticipated participation in FY14.

**Adult Tennis Program Fee:**

All revenues related to fees paid for a variety of adult programs. Increase due to anticipated growth in development of programs and participation.

**Tennis Pro Admin Fees:**

Fee paid by Tennis Pro as part of annual contract agreement.

**Tennis Teaching Services:**

Fee paid to the Town for the use of the courts during lessons as part of Tennis pro contract. Increase due to anticipated growth in programs and services and additional revenues due to a modification to contract.

**Facility Rental Fees:**

All revenues related to fees paid for rental of tennis courts. Decrease due to overestimation of anticipated rentals in FY14.

**Maintenance and Improvement Fee:**

Fee paid per court reservation for maintenance and improvement of the tennis facilities. Decrease due to overestimation of anticipated participation in FY14.

**Merchandise Sales:**

Percentage of revenue from merchandise sales as per contract with tennis professional.

**Expenses****Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases. Decrease due to overestimation of part-time staff support in FY14.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

Decrease due to tennis court clay material costs being shifted to commodities as staff does the vast majority of court maintenance.

**Commodities:**

Increase due to court clay material being allocated to the proper line item, as staff does the vast majority of court maintenance.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Assistant Director	0.500	0.250	0.250	0.250	0.250
Tennis Facility Supervisor	2.000	1.000	1.000	1.000	1.000
Maintenance Worker/Tennis	1.000	0.500	0.500	0.500	0.500
Tennis Facility Assistant	1.000	1.000	1.000	1.000	1.000
General Maintenance Worker	0.200	-	-	-	-
Tennis Attendant	1.600	1.650	2.155	2.249	1.755
Laborer	-	0.100	0.468	0.641	0.400
Public Works Employees	0.090	0.090	0.080	0.117	0.118
	6.390	4.590	5.453	5.757	5.023

**PROGRAM: RECREATION CENTER**

The Recreation Center offers recreational programs to the residents and visitors of Palm Beach. Examples of adult programs offered include a variety of fitness/wellness, foreign languages, art, dancing, and technology offerings. Youth programs include athletics, arts & crafts, dance, self-defense, pre-school programs and a variety of other instructional/enrichment classes. In addition to these activities, an after school program and day camps are offered, along with special events. The Recreation Center program also manages the maintenance of the Seaview Park amenities. This includes the coordination, monitoring, and oversight of daily maintenance, preventative maintenance, and special projects.

The Recreation Center is managed by the Assistant Recreation Director. Daily operations are overseen by two Recreation Supervisors who supervise a variety of part-time and contractual staff, in planning, implementing, and evaluating the maintenance, programs and events.

**Revenue and Expense Summary**

	FY2012	FY2013	FY2014	FY2014	FY2015	%
	Actual	Actual	Budget	Projected	Budget	Change
<b>Revenues</b>						
Youth Program Fees	310,048	300,147	320,000	295,000	325,000	1.56%
Facility Rental Fees	475	180	1,000	400	1,000	0.00%
Adult Program Fees	26,393	29,171	27,000	22,800	29,000	7.41%
Promotional Merchandise	1,184	832	1,400	800	1,400	0.00%
Seaview Park Concession	737	957	1,300	1,100	1,300	0.00%
<b>TOTALS</b>	<b>338,837</b>	<b>331,287</b>	<b>350,700</b>	<b>320,100</b>	<b>357,700</b>	<b>2.00%</b>
<b>Expenses</b>						
Salaries and Wages	282,597	283,417	312,487	293,341	298,633	-4.43%
Employee Benefits	80,467	94,498	108,587	108,822	109,746	1.07%
Contractual	184,305	176,285	221,300	193,600	212,500	-3.98%
Commodities	30,540	27,473	45,000	33,308	45,000	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>577,909</b>	<b>581,673</b>	<b>687,374</b>	<b>629,071</b>	<b>665,879</b>	<b>-3.13%</b>
Operating Revenues						
Over/(Under) Expenses	(239,072)	(250,386)	(336,674)	(308,971)	(308,179)	

**Revenues****Youth Program Fees:**

All revenues related to fees paid for a variety of youth programs. Increase due to anticipated growth in participation.

**Facility Rental Fees:**

All revenues related to fees paid for rental of rooms at Seaview Recreation Center.

**Adult Program Fees:**

All revenues related to fees paid for a variety of adult programs. Increase due to anticipated growth in participation.

**Promotional Merchandise:**

All revenues related to sales of promotional merchandise.

**Seaview Park Concession:**

Revenues from vending machines at Seaview Park.

**Expenses****Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases. Decrease due to overestimation of part-time staff support in FY14.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan.

**Contractual:**

Decrease due to staff conducting more of the maintenance tasks in-house.

**Commodities:**

No change.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Assistant Director	0.500	0.250	0.250	0.250	0.250
Recreation Supervisor	2.000	2.000	2.000	2.000	2.000
Maintenance Worker/Tennis	-	0.500	0.500	0.500	0.500
General Maintenance Worker	0.800	-	-	-	-
Activity Leader	3.700	3.440	3.491	3.760	2.983
Laborer	-	0.300	0.550	0.550	0.490
Bus Driver	-	0.480	0.490	0.500	0.480
Registration Clerk	-	0.160	-	-	-
Public Works Employees	0.270	0.270	0.200	0.029	0.129
	7.270	7.400	7.481	7.589	6.832

**PROGRAM: ADMINISTRATION**

Administrative management responsibilities include providing leadership and organizational management of all Recreation Department operations. The administrative management team is responsible for budget development and control, business plan modifications, department policies and procedures, action planning, record keeping, recruitment, training and development of staff, payroll processing, coordinating/processing work requests, requisitions and contracts. Administration duties also include complaint management and conflict resolution, risk management, enforcement of ordinances, rules and regulations at all Town recreation facilities, and the ongoing assessment and evaluation of Recreation Department facilities, programs and services offered to the community. Department administration is also responsible for the coordination, facilitation, and support of Recreation Advisory Commission meetings and its members. Administrative staff also coordinates communication with the Town Manager and the Mayor and Town Council.

The administrative management team consists of the Director of Recreation & Special Projects, Assistant Recreation Director, and the Office Manager.

**Expense Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
Salaries and Wages	250,146	250,904	274,513	274,828	297,430	8.35%
Employee Benefits	89,500	90,296	128,968	128,972	115,987	-10.07%
Contractual	10,917	4,604	9,500	8,435	10,500	10.53%
Commodities	4,668	8,082	3,500	3,300	4,700	34.29%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>355,231</b>	<b>353,886</b>	<b>416,481</b>	<b>415,535</b>	<b>428,617</b>	<b>2.91%</b>

**Salaries and Wages:**

The budget for salaries and wages includes performance based merit pay increases. Increase due to change of Office Assistant II from .75 FTE to full-time status.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan

**Contractual:**

Increase is due to staff training and professional development.

**Commodities:**

Increase is due to anticipated increase in cost of supplies and a one-time purchase of a Laserfiche capable scanner.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Director of Recreation and Special Projects	1.000	0.900	0.900	0.900	0.900
Assistant Director of Recreation	1.000	1.000	0.500	0.500	0.500
Office Assistant II	-	-	-	0.750	1.000
Office Manager	1.000	1.000	1.000	1.000	1.000
	3.000	2.900	2.400	3.150	3.400

**PROGRAM: CAPITAL PROGRAM**

This program accounts for the capital projects of the Recreation Enterprise Fund.

**Expense Summary**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Change</b>
<b>Expenses</b>						
Projects	154,561	119,364	1,480,662	1,480,662	76,000	-94.87%
<b>TOTALS</b>	<b>154,561</b>	<b>119,364</b>	<b>1,480,662</b>	<b>1,480,662</b>	<b>76,000</b>	<b>-94.87%</b>

**Expenses**

Proposed budget includes removal and disposal, and installation of replacement fencing at Phipps Ocean Park Tennis Center. The fencing was installed in stages between 2002 and 2005.

**PROGRAM: DEPRECIATION PROGRAM**

The depreciation program was established to account for the depreciation expense for the fixed assets, buildings and other capital assets of the Recreation Enterprise Fund.

**Expense Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>
Depreciation	523,507	647,012	597,900	597,900	725,182
<b>TOTALS</b>	<b>523,507</b>	<b>647,012</b>	<b>597,900</b>	<b>597,900</b>	<b>725,182</b>

**Expenses**

Increase is due primarily to the addition of the new Par 3 Golf Course Clubhouse, but also includes Town Docks and equipment.

**PROGRAM: EQUIPMENT REPLACEMENT**

The Equipment Replacement program was established to provide a means to replace equipment when the end of the useful life has been reached. Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to keep. Annually, depreciation is budgeted based on the economic life and the replacement cost of the equipment utilized by the fund. These funds are set aside in a reserve to fund future purchases of equipment.

Depreciation for the fixed assets is calculated using the straight line method which takes the estimated replacement cost less anticipated salvage value divided by the expected useful life of the asset. The established asset value threshold for inclusion in the program is \$2,500 for fixed assets.

**Expense Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
Capital Outlay	-	4,150	84,560	84,560	64,500	-23.72%
<b>TOTALS</b>	-	4,150	84,560	84,560	64,500	-23.72%

**Budgeted Purchases:**

Tri-Plex Greens Mower	31,000
Tractor Backhoe with loader and box blade	19,500
2 Modified Golf Carts	14,000
	<u>64,500</u>

# Town of Palm Beach



Self Insurance – Risk (501)

**PROGRAM: SELF INSURANCE FUND (RISK MANAGEMENT) 501**

**Mission:** This division exists to provide a safe and healthy work environment for all employees, and to minimize the adverse effects of unexpected losses. Ensuring that a Comprehensive Risk Management Program is in place that best protects the interests of the Town and its employees.

**Main Activities:** The most important things we do to fulfill the mission are:

- Identify exposures and address resolutions
- Determine proper method for insurance coverage by analyzing options
- Manage claims in a manner that serves both the interests of the claimant as well as the Town
- Apply a variety of approaches to control loss and improve personal safety through the following:
  - Safety Training, committees, bulletins, manual and handbook
  - Periodic safety inspections of Town facilities and property
  - Conducting motor vehicle report checks
  - Create various manuals and procedures as needed

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Risk Manager	1.000	1.000	1.000	1.000	1.000
	1.000	1.000	1.000	1.000	1.000

**Revenue and Expense Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
<b>Revenues</b>						
Risk Funding	1,791,507	1,892,780	1,876,000	1,876,000	1,925,362	2.63%
Miscellaneous Revenue	176,130	840,503	-	250,616	-	0.00%
Interest on Investments	82,319	(4,246)	16,000	25,000	70,000	337.50%
<b>TOTALS</b>	<b>2,049,956</b>	<b>2,729,037</b>	<b>1,892,000</b>	<b>2,151,616</b>	<b>1,995,362</b>	<b>5.46%</b>
<b>Expenses</b>						
Salaries and Wages	83,386	86,700	84,812	84,812	85,216	0.48%
Employee Benefits	850,971	402,877	519,682	369,682	614,651	18.27%
Contractual	(520,361)	1,527,314	1,536,243	1,100,000	1,539,682	0.22%
Commodities	2,047	2,889	3,055	3,055	3,055	0.00%
Capital Outlay	-	15,767	-	-	-	0.00%
Depreciation	2,758	2,758	1,600	1,600	2,758	72.38%
Transfer to Coastal (309)	-	-	2,000,000	2,000,000	-	-100.00%
Other (Contingency)	504,276	17,881	3,000,000	25,000	3,000,000	0.00%
<b>TOTALS</b>	<b>923,077</b>	<b>2,056,186</b>	<b>7,145,392</b>	<b>3,584,149</b>	<b>5,245,362</b>	<b>-26.59%</b>
Total Revenues						
Over/(Under) Expenses	1,126,879	672,851	(5,253,392)	(1,432,533)	(3,250,000)	
Beginning Net Assets	6,863,675	7,990,554	8,663,405	8,663,405	7,230,872	
<b>ENDING NET ASSETS</b>	<b>7,990,554</b>	<b>8,663,405</b>	<b>3,410,013</b>	<b>7,230,872</b>	<b>3,980,872</b>	

**Revenues****Risk Funding:**

This is the amount transferred from the general fund.

**Miscellaneous:**

Claim reimbursements received from insurance carriers.

**Interest on Investments:**

The interest revenue is based upon the financial market conditions and funds available for investment.

**Expenses****Salaries and Wages:**

The budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan for the one employee in this fund, along with town-wide workers' compensation costs.

# Town of Palm Beach



Self Insurance – Health (502)

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 17, 2014

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To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Danielle Olson, Director of Human Resources

Re: Health Insurance Update

Date: July 1, 2014

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## **STAFF RECOMMENDATION**

Staff recommends that Town Council approve continuation of the Town's Health Insurance program and Wellness program for FY15 on the same terms and at the same cost as for FY14. Staff also recommends the same action for the Town's Dental Insurance program, along with an increase in the lifetime maximum orthodontia benefit from \$1,000 to \$1,500.

## **GENERAL INFORMATION**

The Human Resources Department and Willis of Florida, the Town's health insurance broker, worked during FY14 to continue to find ways to improve the efficiency and effectiveness of the Town's Health Insurance program and to ensure legal compliance with the Patient Protection and Affordable Care Act (PPACA).

This year, the plan has experienced lower than average medical claims. Willis' actuarial division has reviewed medical and prescription claims through March 2014 and estimates the Town's insurance will yield an overall expected medical expense that is approximately 16% below the FY14 budget amount. While we cannot expect to repeat that level of savings in FY15, Willis and Town staff do recommend level funding this benefit with no plan changes this year.

As a result of lower claim cost, the Town has not received any specific stop loss reimbursements from Symetra. As of January 2014, the Town has received \$33,193 from the Federal Retiree Drug Subsidy Program. Attached (Exhibit 1) you will find a summary of the medical insurance fixed and cost history and employee and employer contribution history from FY08 through FY13.

### *Health Plan Analysis and 2015 Plan Design*

The Town currently offers employees and retirees a choice of three plans: a Health Maintenance Organization (HMO) with in-network only benefits, a Point of Service (POS) plan and Preferred Provider Organization (PPO) plan. In combination with the health plan, the Town introduced an optional Wellness program in 2014. The program includes the completion of a Health Risk Assessment (HRA), Biometric Screening, and a signed Tobacco-Free Affidavit. A reduced premium is offered to those employees who participate in the wellness program. Employees are eligible to enroll in the HMO and POS plan regardless of whether or not they participate in the wellness program and must complete the wellness activities in order to enroll or remain in the PPO plan.

### Wellness Program

The Town experienced a high participation rate in the 2014 Wellness program, with the final figure coming in at 91%. There will be no change to the structure of the Wellness program for plan year 2015. The program will continue to be optional for employees; however, in order to receive the reduced premiums an employee must complete all the wellness activities. Spouses may participate in the activities on a voluntary basis. Once the HRA and Biometric Screening are completed, optional counseling with a Health Coach will be available for all participants. A Tobacco Cessation program will be available through the Town for employees who need assistance quitting smoking.

### Patient Protection and Affordable Care Act (PPACA)

In FY2015, the Town will incur additional costs associated with the Comparative Effectiveness Research Fee and the Reinsurance Fee. These are federally mandated fees.

The Comparative Effectiveness Research Fee is assessed in an effort to promote research to evaluate and compare health outcomes. The focus is primarily on clinical effectiveness, risks and benefits of medical treatments, services, procedures, drugs and other strategies that treat, manage, diagnose or prevent illness or injury. The fee for FY15 will remain at the FY14 rate of \$2 per average number of lives covered under the health plan. The annual estimated cost to the Town is \$1,954.

The Reinsurance Fee, which took effect on January 1, 2014, has been established in an effort to help stabilize premiums for coverage in the individual health insurance market. The per capita fee for the 2014 policy year is \$5.25 per member per month, which will be reduced to \$3.67 per member per month for the 2015 policy year. The Town's total reinsurance fee for FY2015 is estimated at \$47,658 (for 12 months), compared with a total reimbursement fee of \$43,285 (for 9 months) for FY14.

Another component of the PPACA that took effect on January 1, 2014 is the Pay or Play Mandate which requires employers with 50 or more full time equivalent employees to offer affordable minimum essential coverage or pay a penalty. The cost of paying the \$2,000 penalty for not providing benefits based on the current number of eligible employees is approximately \$600,964. This includes the cost of additional FICA expenses and an administrative savings.

Most employers who have opted to pay the penalty and discontinue coverage for full time employees, alternatively provide affected employees with a health insurance stipend. However, research indicates this is currently an uncommon practice. In the 2014 Health Care Reform survey conducted by Willis, over 60% of employers rated "Moving away from benefit engagement" as *extremely unlikely*, while 17% of employers rated *somewhat unlikely*.

Starting in 2018, a 40% excise/penalty tax referred to as the "Cadillac Tax" will be applied to the Town and to employees for certain high-cost health coverage. The penalty will apply to the coverage exceeding pre-established premium thresholds. The thresholds that will be in effect in 2018 are \$10,200 for single coverage and \$27,500 for family coverage. Staff will continue to work with Willis in order to curtail the tax impact both for the Town and for employees.

### Dental Insurance

The Town's dental plan through Humana continues to experience an excellent performance. Projected plan costs for FY14 are expected yield a savings of 15.4% and will result in no increases to the Town or to employees in FY15. The chart below details rates starting with the 2010 plan year.

	2010	2011	2012	2013	2014	2015
<b>Employee</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Employee +1 Dep</b>	\$16.47	\$16.47	\$16.47	\$16.88	\$16.88	\$16.88
<b>Employee with 2+ Dep</b>	\$27.19	\$27.19	\$27.19	\$27.87	\$27.87	\$27.87

In order to ensure the plan remains competitive, the plan design was evaluated. The review, conducted by Willis, shows the Town overall offers an excellent benefit; however, a recommendation is being made for your consideration to increase the orthodontia lifetime maximum from \$1,000 to \$1,500. The estimated cost of this improvement is \$4,325 and the estimated total cost for Dental insurance for FY15 is \$317,713.

The Town's current lifetime maximum benefit for orthodontia services is \$1,000 and covers dependent children up to the age of 19. The benefit is payable at 50%, and is not subject to the plan's deductible. Adults are not eligible for this benefit. Willis, the Town's insurance Broker has provided benchmarking data showing the median maximum benefit dollar amount for orthodontic services across public and private entities at \$1,500.

**FUNDING/FISCAL IMPACT**

The costs and savings related to the various topics addressed in this report are set forth in each applicable section. Overall, Town funding for the Health Insurance program and the Dental Insurance program is proposed to remain the same in FY15 as it was in FY14.

Attachments

DO:kw

**Town of Palm Beach  
Medical Insurance Fixed and Claim Cost History  
Final Year End Data**

	FY09	FY10	FY11	FY12	FY13
Medical Claims	\$3,603,805	\$3,521,494	\$4,222,123	\$3,619,253	\$3,477,583
Specific Reimbursement	(\$677,945)	(\$57,799)	(\$947,708)	(\$411,414)	(\$476,780)
Net Paid	\$2,925,859	\$3,463,695	\$3,274,415	\$3,207,839	\$3,000,803
Prescription Claims	\$1,139,510	\$1,139,510	\$1,226,574	\$1,247,521	\$1,379,807
Fixed Costs <sup>3</sup>	\$1,307,305	\$917,413	\$875,657	\$953,555	\$985,510
Total	\$5,372,674	\$5,520,618	\$5,376,645	\$5,408,915	\$5,366,120
% Change in Total	10.8%	2.8%	-2.6%	0.6%	-0.8%
Average Annual Enrollment	556	514	498	475	455
Cost PEPY <sup>1</sup>	\$9,662	\$10,741	\$10,793	\$11,387	\$11,794
Cost PEPM <sup>2</sup>	\$805	\$895	\$899	\$949	\$983
% Change in Cost PEPM	6.6%	10.0%	0.5%	5.2%	3.4%

<sup>1</sup>per employee/retiree per year

<sup>2</sup>per employee/retiree per month

<sup>3</sup>Fixed Cost include BCBS Admin, RX Admin, Aggregate premium, specific premium and conversion fees

**Employee and Employer Contribution History**

	FY09	FY10	FY11	FY12	FY13
Employee	449,787	544,590	656,614	796,438	678,045
Retiree	948,344	927,479	1,005,922	1,014,425	1,035,915
Total Employee/Retiree	1,398,131	1,472,069	1,662,536	1,810,863	1,713,960
% Change in Employee/Retiree	3.8%	5.3%	12.9%	8.9%	-5.4%
Town Contribution	3,974,543	4,048,549	3,714,109	3,598,052	3,652,160
% Change in Town Contribution	13.5%	1.9%	-8.3%	-3.1%	1.5%
Town Cost PEPY <sup>4</sup>	\$7,147	\$7,877	\$7,456	\$7,575	\$8,027
Town Cost PEPM	\$596	\$656	\$621	\$631	\$669
% Change in Town Cost PEPM	9.6%	10.2%	-5.3%	1.6%	6.0%

**PROGRAM: SELF INSURANCE FUND (HEALTH BENEFIT) 502**

This program provides for the management of the employee health insurance program. Responsibilities include: planning, organizing, implementing, and directing the self-insurance fund of the Town's Health Insurance Program. This program also provides certain health insurance benefits for retired employees and their dependents in accordance with State and Federal regulations.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Director of Human Resources	0.100	0.100	0.100	0.100	0.100
Assistant Director of Human Resources	0.200	0.200	0.200	0.200	0.200
Office Asst II/OHC	0.130	0.120	0.125	0.125	0.125
Human Resources Coordinator	-	0.330	0.320	0.320	0.320
Human Resource Assistant	0.050	-	-	-	-
Human Resource Analyst	0.050	0.050	0.050	0.050	0.050
	0.530	0.800	0.795	0.795	0.795

**Revenue and Expense Summary**

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
<b>Revenues</b>						
Group Medical	4,629,893	5,024,955	4,875,500	4,875,500	4,828,900	-0.96%
Miscellaneous Revenue	6,940	269	2,500	2,500	1,500	-40.00%
Gain/(Loss) on Investments	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>4,636,833</b>	<b>5,025,224</b>	<b>4,878,000</b>	<b>4,878,000</b>	<b>4,830,400</b>	<b>-0.98%</b>
<b>Expenses</b>						
Salaries and Wages	45,609	52,808	56,012	56,012	59,745	6.66%
Employee Benefits	4,007,601	4,150,367	4,580,045	4,615,323	4,614,513	0.75%
Contractual	32,913	30,318	90,700	94,140	91,502	0.88%
Commodities	272	1,027	1,800	1,800	1,800	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other (Contingency)	-	-	500,000	-	500,000	0.00%
<b>TOTALS</b>	<b>4,086,395</b>	<b>4,234,520</b>	<b>5,228,557</b>	<b>4,767,275</b>	<b>5,267,560</b>	<b>0.75%</b>
Total Revenues						
Over/(Under) Expenses	550,438	790,704	(350,557)	110,725	(437,160)	
Beginning Net Assets	2,683,896	3,234,334	4,025,038	4,025,038	4,135,763	
<b>ENDING NET ASSETS</b>	<b>3,234,334</b>	<b>4,025,038</b>	<b>3,674,481</b>	<b>4,135,763</b>	<b>3,698,603</b>	

**Revenue****Group Medical:**

Group Medical includes Town and Employee contributions for health care expenses. The Town and employee contribution remains level funded for FY2015.

**Gain/(Loss) on Investments:**

Gain/(loss) on investments represents revenue earned or investment losses on the investments in the trust.

**Expenses****Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the Town-wide employee health insurance program.

**Contractual**

Contractual services are increasing by less than 1% (\$802). The increase is due to a small increase in copy and printing charges attributed to the printing benefit plan communication documents such as annual open enrollment materials.

**Commodities:**

Commodities remains level funded for FY2015.

# Town of Palm Beach



Equipment Replacement Fund (320)

### Equipment Replacement Fund - 320

The fund was established to provide a means to replace equipment, excluding enterprise fund equipment, when the end of its useful life has been reached. The fund includes both capital equipment as well as computer equipment.

Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to maintain. Annually, depreciation is funded with a transfer from the various departments to the Equipment Replacement Fund based on the economic life and replacement cost of the equipment utilized by each department. The calculation for funding was modified in FY2006 to use replacement cost rather than original cost to insure sufficient funds are available when the asset is replaced.

Depreciation for the fixed assets is calculated using the straight line method which takes the original purchase price less anticipated salvage value divided by the expected useful life of the asset.

The established asset value threshold for inclusion in the Equipment Replacement Fund is: \$2,500 for fixed assets, and \$1,500 for computer assets.

### Depreciation Charges by Department FY2015

Department	Depreciation
Information Systems	\$247,800
Human Resources	677
Finance	3,363
Planning, Zoning and Building	33,921
Fire-Rescue	540,992
Police	416,859
Public Works	573,832
Risk Management	2,758
<b>Total Depreciation</b>	<b>\$1,820,202</b>

## Replacement Equipment - FY2015

Department	Cost
<b>Planning/Zoning/Building:</b>	
Automobile	\$16,971
Microfiche Reader/Printer	15,000
<b>Finance</b>	
Folder/Sealer Machine	3,685
<b>Fire-Rescue:</b>	
All Terrain Vehicle	7,100
Protective Gear	170,000
Protective Gear Washer/Extractor	4,500
(4) Styker Stretchers	50,992
Vehicle Exhaust Removal System	71,500
<b>Police:</b>	
(2) Transmitter/Receivers	9,400
Audio Synthesizer	6,000
Furniture System	55,000
(3) Patrol Vehicles/Equipment	125,500
Surveillance Security Cameras/Accessories	75,000
Vehicle Message Sign Trailer	25,000
(3) Administrative Vehicles	66,300
<b>Public Works:</b>	
(2) Ford F150 Trucks	35,000
Transfer Trailer	125,000
Int'l Road Tractor	131,000
Int'l Truck with Body	82,802
Int'l Truck RS Crane	170,000
Ford F250 Utility Body	28,500
Ford F250 Truck	20,000
(2) Ford Escape SUVs	41,000
<b>Information Systems:</b>	
Computer Equipment	250,380
<b>Total Equipment Replacement Expenditures</b>	<b>\$1,585,630</b>

## Revenue and Expense Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
<b>Revenues</b>						
Interest on Investments	149,127	(19,016)	50,000	75,000	50,000	0.00%
Surplus Equipment Proceeds	30,438	62,180	30,000	50,000	30,000	0.00%
Transfer from General and Other Funds	2,027,725	1,970,969	1,879,535	1,879,535	1,820,202	-3.16%
<b>TOTALS</b>	<b>2,207,290</b>	<b>2,014,133</b>	<b>1,959,535</b>	<b>2,004,535</b>	<b>1,900,202</b>	<b>-3.03%</b>
<b>Expenses</b>						
Transfer to Underground Utility Assessment Fund	-	-	3,998,228	1,500,000	2,498,228	-37.52%
Transfer to Coastal	-	-	2,858,913	2,858,913	-	-100.00%
Capital Outlay - Equipment	1,422,959	1,475,869	2,505,695	2,400,000	1,335,250	-46.71%
Capital Outlay - IS Equipment	194,849	152,048	505,200	200,000	250,380	-50.44%
<b>TOTALS</b>	<b>1,617,808</b>	<b>1,627,917</b>	<b>9,868,036</b>	<b>6,958,913</b>	<b>4,083,858</b>	<b>-58.62%</b>
Total Revenues Over/(Under)						
Expenses	589,482	386,216	(7,908,501)	(4,954,378)	(2,183,656)	
Contingency	-	-	(500,000)	-	(500,000)	
Non Operating Revenue	191,552	369,747	8,742,725	8,742,725	-	
Beginning Investment in Capital Assets	9,017,467	8,600,535	15,483,961	15,483,961	-	
Beginning Unrestricted Net Assets	13,672,222	14,870,188	-	-	19,272,308	
<b>ENDING NET ASSETS</b>	<b>23,470,723</b>	<b>24,226,686</b>	<b>15,818,185</b>	<b>19,272,308</b>	<b>16,588,652</b>	

**Revenues****Interest on Investments**

The interest revenue is based upon the financial market conditions and funds available for investment.

**Surplus Equipment Proceeds**

This revenue source represents the sale of surplus equipment through the Palm Beach County Thrift Store.

**Transfer from General and Other Funds**

This transfer represents the depreciation expense charged to General Fund program budgets and transferred to the Equipment Replacement Fund on an annual basis.

**Expenditures****Transfer to Underground Utility Assessment Fund**

This transfer represents funding for the Internal Financing Plan approved by Town Council on August 14, 2012.

**Transfer to Coastal Fund**

This transfer represents funding for the Coastal Fund approved by Town Council on September 10, 2013.

**Capital Outlay – Equipment**

This represents the budget for the replacement of vehicles, machinery and office equipment.

**Capital Outlay – IS Equipment**

This represents the budget for the replacement of computer equipment.

**Contingency**

Contingency reserve.



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# Town of Palm Beach



Employees Retirement System (600)

**RETIREMENT FUND**

The Town provides pension benefits for General Employees, Police Officers and Firefighters. Approximately 253 active employees and 377 retirees are covered by the three Plans.

The Town of Palm Beach Retirement Board of Trustees oversees all of the Town’s pension assets and retirement programs. An outside pension consultant administers the plans. Details of the pension benefits are outlined later in this section.

The contribution requirements of the Plan members are established and may be amended by the Town Council. Plan members are required to contribute a percentage of their pensionable earnings.

	Defined Benefit Plan	401(a) Defined Contribution Plan				
Benefit Group	Employee Contribution	Mandatory Contribution (pre-tax)		Voluntary Contribution		Discretionary Contribution
		Employee	Employer	Employee	Employer	
Firefighter Union	4.82%	2%	2%	Voluntary up to the maximum allowable under IRS regulations	2% Match	None
Firefighter Non-Union	2.47%	4%	4%		No Match	Up to 4% Determined by Town Council during annual budget process upon recommendation of the Town Manager
Police Officer	2.47%	4%	4%		No Match	
General Employees	2.47%	4%	4%		No Match	
Lifeguard Employees	2.47%	4%	4%		No Match	

The Retirement Board approved an actuarial investment assumption of 7.5% and a wage inflation assumption of 3.5% and these assumptions were used in the calculations included in the September 30, 2013, actuarial report.

The FY14 actuarially determined contribution to the defined benefit plan totals \$6,376,652. This amount is being reduced by a transfer from the prepaid contribution reserve in the Retirement Fund. The Town accumulated a prepaid reserve in the Retirement Fund due to the “overpayment” to the fund by systematically contributing the actuarial determined amount rather than the State required amount calculated as a percent of payroll. A total of \$2,169,323 had been reserved as a prepaid contribution in the Retirement Fund. In FY14, \$930,690 was used to offset the cost of the investment assumption change. The FY15 contribution increase is proposed to be offset by \$750,000 of the remaining prepaid contribution, leaving a balance of \$488,633 to be used to offset contributions in future years. The Town’s contribution for the defined benefit plan for FY14 and FY15 is shown on the following page:

Defined Benefit Contribution	FY2014	FY2015	Change	% Change
General Employees	\$1,873,887	\$1,856,320	(17,567)	-0.94%
Lifeguards	144,734	152,086	7,352	5.08%
Police	1,979,219	2,144,661	165,442	8.36%
Fire-Rescue	<u>2,071,503</u>	<u>2,223,585</u>	<u>152,082</u>	7.34%
<b>Total</b>	\$6,069,343	\$6,376,652	307,309	5.06%
Less: Prepaid Contribution	(930,690)	<u>(750,000)</u>	<u>180,690</u>	-19.41%
<b>Amount included in the Budget</b>	<u>\$5,138,653</u>	<u>\$5,626,652</u>	<u>487,999</u>	9.50%

The employer funding history for the defined benefit pension for the last five years is shown below:

	FY2011	FY2012	FY2013	FY2014	FY2015
General	\$2,927,020	\$651,882	\$1,223,869	\$1,873,887	\$1,856,320
Lifeguards	148,364	15,600	125,294	144,734	152,086
Police	2,828,758	1,213,681	1,257,107	1,979,219	2,144,661
Fire-Rescue	3,189,802	1,635,237	1,370,637	2,071,503	2,223,585
<b>Total</b>	<b>\$9,093,944</b>	<b>\$3,516,400</b>	<b>\$3,976,907</b>	<b>\$6,069,343</b>	<b>\$6,376,652</b>

The funded ratio for the each of the pension plans is shown in the chart below. The reductions from FY2011 to FY2012 reflect the change in the investment return assumption from 8.0% to 7.5%.

As of Fiscal Year End	FY2009	FY2010	FY2011	FY2012	FY2013
General Employees	81.0%	79.6%	90.4%	80.7%	81.3%
Lifeguards	75.5%	73.4%	74.3%	64.3%	64.2%
Police	84.8%	83.6%	87.8%	76.2%	73.5%
Fire-Rescue	74.0%	72.6%	80.8%	70.5%	68.1%

The Town contributes a match of up to 4% to the Defined Contribution (DC) plan. In addition, the Town Manager may recommend and the Town Council may approve a discretionary contribution of up to 4% per year, to be decided each year depending upon economic and budgetary conditions. For FY14, the Town Council approved a 4% discretionary DC contribution at a cost of \$589,485. For FY15, the Town Manager is recommending a 4% discretionary DC contribution at a cost of \$581,801. Total employer contributions to the DC plan per year are shown on the following page:

	FY2012 Actual	FY2013 Budget	FY2014 Budget	FY2015 Budget
<b>General</b>	\$123,785	\$309,235	\$759,611	\$770,326
<b>Lifeguards</b>	2,014	5,428	11,180	11,242
<b>Police</b>	43,163	211,200	310,024	303,712
<b>Fire-Rescue</b>	47,748	180,642	201,867	221,612
<b>Total</b>	<b>\$216,710</b>	<b>\$706,505</b>	<b>\$1,282,682</b>	<b>\$1,306,892</b>

## Summary of Defined Benefit Plan Provisions

**Grandfathered Benefits:** The benefits consist of the old defined benefit plan (Plan A - see below) and are provided to employees that were eligible to retire on or before May 1, 2012.

**Plan A Benefits:** The accrued benefits prior to May 1, 2012 in the old defined benefit plan.

**Plan B Benefits:** The accrued benefits after May 1, 2012 in the new hybrid pension plan.

### Normal Retirement:

#### ELIGIBILITY

##### Plan A

- a) *General:* 30 or more years of service, regardless of age; or age 55 with 10 or more years of service
- b) *Ocean Rescue:* Age 50 with 10 or more years of service. Or 10 or more years of service and age plus credited service totals 65 years or more.
- c) *Police Officers and Firefighters:* 20 or more years of service, regardless of age; or, age 50 with 10 or more years of service; or, at least 10 years of service and age plus credited service totals 65 years or more.

##### Plan B

Age 65 with 10 or more years of service, including service prior to May 1, 2012.

#### PENSION AMOUNT

##### Plan A

- a) *General:* Average final compensation times the sum of a) 2.75% for service earned after September 30, 1990, to a maximum of 82.5%, plus 2.35% for service earned on or before September 30, 1990 for the first 30 years of service, plus, b) 1.0% for service in excess of 30 years.
- b) *Ocean Rescue:* Average final compensation times the sum of a) 2.85% for the first 25 years of service with a maximum of 71.25%, plus, b) 1.0% for service in excess of 25 years.
- c) *Police Officers and Firefighters:* Average final compensation multiplied by the sum

of a) 3.5% per year of credited service to a maximum of 87.5 percent, plus, b) 2.0% per year of credited service, if any, in excess of 43.75 years.

**Plan B**

Average final compensation multiplied by 1.25% per year of credited service after April 30, 2012.

*General and Ocean Rescue:* The normal form of pension is a pension payable for life. Also see Automatic Death Benefit.

*Police and Firefighters:* The normal form of pension is a pension payable as a straight life annuity, including service prior to April 30, 2012. Also see Automatic Death Benefit.

**Average Final Compensation:**

**Plan A**

Highest 2 consecutive years within the member's last 5 years of credited service.

**Plan B**

Average compensation after April 30, 2012 over a period increasing up to the final 5 years of credited service on and after April 30, 2017.

**DROP Retirement:**

**Eligibility** - Same as Normal Retirement, election must be made within 7 years of the date the member first reaches general retirement eligibility.

**Pension Amount**

**Plan A** *General and Ocean Rescue:* 98% of member's accrued benefit at the date of election to participate in DROP.

**Plan B** *General and Ocean Rescue:* 100% of member's accrued benefit at the date of election to participate in DROP.

*Police and Firefighters:* 100% of the member's accrued benefit at the date of election to participate in DROP.

**Early Retirement (General Employees Only):**

**ELIGIBILITY**

**PLAN A**

Age 50 with 10 or more years of credited service.

**PLAN B**

Early retirement at age 60 with 10 or more years of credited service, provided the employee pays the full actuarial cost of the extra years receiving a pension.

**PENSION AMOUNT**

**PLAN A**

Computed as a normal retirement benefit but reduced 6/10 of 1% (3/10 of 1% if service credit is 20 or more years) for each month early retirement precedes the member's normal retirement date.

**PLAN B**

Actuarial equivalent reduction.

**Deferred Retirement (Vested Termination Benefit): Both Plan A and Plan B**

**Eligibility** - 10 or more years of service (waived for frozen benefits). Pension begins upon meeting requirement for normal retirement. Contributions must be left on deposit in the System; failure to do so results in forfeiture of the vested benefit. Frozen accrued benefits as of April 30, 2012 are vested immediately.

**Pension Amount** - Computed as for normal retirement, based upon service and average final compensation at time of termination.

**Duty Disability Retirement: Both Plan A and Plan B**

**Eligibility** - No age or service requirements.

*General Employees and Ocean Rescue:* Computed as a regular retirement with additional service credit granted from date of disability to earliest normal retirement eligibility date. Minimum benefit is 60% of average final compensation at earliest normal retirement date computed as a regular retirement. The minimum shall be applicable for at least 5 years if the member attains such age for retirement less than 5 years after duty disability benefits commence.

*Police Officers and Firefighters:* Computed as a regular retirement with additional service credit granted from date of disability to earliest normal retirement eligibility date. Minimum benefit is 60% of average final compensation:

**Non-Duty Disability Before Retirement: Both Plan A and Plan B**

**Eligibility** - 10 or more years of service (waived for frozen benefit).

**Pension Amount** - Computed as for normal retirement. For Police and Firefighter benefit groups, the disability pension benefit shall not be less than 30 percent of the member's average final compensation at the time of disability.

**Duty Death Before Retirement: Both Plan A and Plan B**

**Eligibility** - No age or service requirements.

**Pension Amount** - A pension to each surviving child of 25% of the member's average final compensation not to exceed 50% or equal share of 75% of the member's AFC when there are 4 or more surviving children being paid. A pension to the surviving spouse, if any, of the difference, if any, between 75% of the retiree's AFC and the aggregate amount paid to children for the month.

**Non-Duty Death Before Retirement: Both Plan A and Plan B**

**Eligibility** - 10 or more years of service (waived for frozen benefit).

**Pension Amount** - 75% of normal retirement benefit to a surviving spouse or equal shares of 75% of the normal retirement benefit to surviving unmarried children under 18.

**Automatic Death After Retirement Pension:****Plan A**

**To Surviving Child(ren):** 25% of the retiree's pension payable to age 18, not to exceed an equal share of 75% of the retiree's pension. Payments to surviving children may be paid to age 25 if no spouse benefits are payable.

**To Surviving Spouse:** The difference, if any, between 75% of the deceased retiree's pension and the aggregate amount paid to any surviving children for the month.

**Plan B**

Reduced option forms of payment are available including reduced survivorship benefits.

**Post-Retirement Cost-of-Living Adjustments:**

**Plan A**

Pensions are increased 2.0% annually based on the total pension payable subsequent to an initial 3 year deferral period.

**Plan B**

None.

**Purchase of Service Credit: Both Plan A and Plan B**

A vested member who has not purchased service credit under Prior Governmental Service, including Military Service elsewhere may purchase years or fractional parts of years of service, not to exceed 5 years, to be added to years of credited service provided that the member contributes the sum that would have been contributed to the retirement plan to pay the full actuarial cost.

Purchase of service by members of benefit group firefighter may only be based upon actual prior service as a firefighter or service in the military and purchase of service by a member of benefit group police officer may only be based upon actual prior service as a police officer of service in the military.

**PROGRAM: EMPLOYEES RETIREMENT FUND (600)****Revenue and Expense Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
<b>Revenues</b>						
Employer Contributions	2,881,791	3,976,907	5,138,653	5,138,653	5,626,652	9.50%
Transfer from Prepaid Town Contributions	-	-	930,690	930,690	750,000	-19.41%
Employee Contributions	1,844,730	744,011	571,000	552,015	571,000	0.00%
Gain/(Loss) on Investments	25,580,688	23,182,899	14,305,392	15,179,710	16,050,000	12.20%
Miscellaneous	27,121	5,055	-	10,000	-	0.00%
State of Florida	830,571	-	-	-	-	0.00%
Interest on Investments	1,154,574	1,282,420	1,200,000	7,500,000	2,000,000	66.67%
<b>TOTALS</b>	<b>32,319,475</b>	<b>29,191,292</b>	<b>22,145,735</b>	<b>29,311,068</b>	<b>24,997,652</b>	<b>12.88%</b>
<b>Expenses</b>						
Salaries and Wages	-	-	39,449	30,462	36,000	-8.74%
Employee Benefits	-	-	15,968	16,613	20,000	25.25%
Contractual	15,597,686	18,017,058	18,154,000	16,729,494	17,644,800	-2.80%
<b>TOTALS</b>	<b>15,597,686</b>	<b>18,017,058</b>	<b>18,209,417</b>	<b>16,776,569</b>	<b>17,700,800</b>	<b>-2.79%</b>
Total Revenues Over/(Under)						
Expenses	16,721,789	11,174,234	3,936,318	12,534,499	7,296,852	
Beginning Net Assets	170,564,741	187,286,530	198,460,764	198,460,764	210,995,263	
<b>ENDING NET ASSETS</b>	<b>187,286,530</b>	<b>198,460,764</b>	<b>202,397,082</b>	<b>210,995,263</b>	<b>218,292,115</b>	

**Revenues****Employer Contributions:**

The employer contributions are actuarially determined for the hybrid pension plan.

**Transfer from Prepaid Town Contributions:**

Transfer to pay for a portion of the investment return assumption change from 8% to 7.5%.

**Employee Contributions:**

Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate.

**Gain/(Loss) on Investments:**

This line item reflects the estimated gains on the sale of equities. Projections reflect the 7.5% return assumption for the fund.

**Interest on Investments:**

The FY14 budgeted amount represents the anticipated interest to be earned on fixed income investments.

**Expenses****Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan for the FTEP assigned to this fund.

**Contractual:**

This line item reflects anticipated pension payments and operating costs.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Finance Director	-	-	0.0240	0.0240	0.0240
Assistant Finance Director	-	-	0.0190	0.0190	0.0190
Accounting Supervisor	-	-	0.0230	0.0230	0.0230
Accounting Clerk	-	-	0.0120	0.0120	0.0120
Director of Human Resources	-	-	0.0240	0.0240	0.0240
Human Resource Assistant	-	0.5000	0.3750	0.3750	0.3700
Payroll Specialist	-	-	0.2310	0.2310	0.2310
	-	0.5000	0.7080	0.7080	0.7030

# Town of Palm Beach



Health Insurance Trust (610)

**PROGRAM: HEALTH INSURANCE TRUST (610)****Revenue and Expense Summary**

	<b>FY2012 Actual</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>	<b>% Change</b>
<b>Revenues</b>						
Town Funding	1,493,000	1,769,000	1,506,000	1,506,000	1,577,000	4.71%
Retiree Funding	1,263,754	1,307,308	1,464,500	1,464,500	1,273,200	-13.06%
Medicare Reimbursement	95,383	83,822	-	-	-	0.00%
Miscellaneous Revenue	48,379	585,086	-	-	-	0.00%
Gain/(Loss) on Investments	2,413,804	2,486,717	414,509	414,509	500,000	20.62%
<b>TOTALS</b>	<b>5,314,320</b>	<b>6,231,933</b>	<b>3,385,009</b>	<b>3,385,009</b>	<b>3,350,200</b>	<b>-1.03%</b>
<b>Expenses</b>						
Salaries and Wages	47,213	54,520	57,948	57,948	61,518	6.16%
Employee Benefits	2,397,110	2,190,084	2,495,841	2,369,886	2,518,851	0.92%
Contractual	100,760	114,687	125,100	125,350	125,900	0.64%
Commodities	72	103	300	300	300	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>2,545,155</b>	<b>2,359,394</b>	<b>2,679,189</b>	<b>2,553,484</b>	<b>2,706,569</b>	<b>1.02%</b>
Total Revenues						
Over/(Under) Expenses	2,769,165	3,872,539	705,820	831,525	643,631	
Beginning Net Assets	18,173,086	20,942,251	24,814,790	24,814,790	25,646,315	
<b>ENDING NET ASSETS</b>	<b>20,942,251</b>	<b>24,814,790</b>	<b>25,520,610</b>	<b>25,646,315</b>	<b>26,289,946</b>	

**Revenues****Town Funding:**

Town's portion of retiree health care expenses; plan funding requirements are determined by experience and actuary analysis conducted by Willis of Florida.

**Retiree Funding:**

The FY2015 projected budget for Retiree Funding is based on trending and actual contributions for FY2014.

**Medicare Reimbursements:**

Medicare reimbursements are paid to the Town through the Retiree Drug Subsidy (RDS) program. In FY14 to date, the Town has received \$33,193 from the Federal Retiree Drug Subsidy Program.

**Gain/(Loss) on Investments:**

Gain/Loss on investments represents revenue earned or investment losses on the investments in the trust.

**Expenses****Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases.

**Employee Benefits:**

Cost of retiree health care expenditures.

Full Time Equivalent Employees	FY2011	FY2012	FY2013	FY2014	FY2015
Director of Human Resources	0.100	0.100	0.100	0.100	0.100
Finance Director	0.050	0.050	0.050	0.050	0.050
Assistant Director of Human Resources	0.200	0.200	0.200	0.200	0.200
Human Resource Assistant	0.050	-	-	-	-
Human Resource Coordinator	-	0.320	0.330	0.330	0.330
Human Resource Analyst	0.050	0.050	0.050	0.050	0.050
	0.450	0.720	0.730	0.730	0.730

**RESOLUTION NO. 101-2014**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 3.4500 FOR THE TENTATIVE FISCAL YEAR 2015 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 3.0282 TO BE PROVIDED TO THE PROPERTY APPRAISER IN ACCORDANCE WITH F.S. 200.065; ESTABLISHING THE DATE, TIME AND PLACE OF THE FIRST AND FINAL BUDGET HEARINGS TO CONSIDER THE PROPOSED MILLAGE RATES AND TENTATIVE FISCAL YEAR 2015 BUDGET AND DIRECTING THE TOWN MANAGER TO TRANSMIT THIS INFORMATION TO THE PROPERTY APPRAISER OF PALM BEACH COUNTY IN ACCORDANCE WITH THE REQUIREMENTS OF F.S. 200.065.**

**WHEREAS**, F.S. 200.065 requires the Town of Palm Beach to provide specific budgetary information to the Palm Beach County Property Appraiser within thirty-five (35) days of certification of taxable value by the Property Appraiser (July 1<sup>st</sup>) including its proposed millage rate, its rolled-back millage rate and of the date, time, and place of the First and Final public hearings to be held to consider the proposed millage rate and the tentative budget for Fiscal Year 2015 commencing on October 1, 2014; and

**WHEREAS**, the Town Council met on July 17, 2014, to review and consider the proposed budget prepared by the Town Manager, including his recommendations pertaining to the proposed millage rate, rolled-back millage rate and the date, time and place of the First and Final public hearings to be held to consider the proposed millage rate and the tentative budget for Fiscal Year 2015 commencing on October 1, 2014, for the purpose of making the necessary taxing authority decisions relative to the requirements of F.S. 200.065.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:**

**Section 1.** The foregoing recitals are hereby ratified and confirmed.

**Section 2.** The proposed Operating Millage Rate of 3.4500 necessary to provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2015 General Fund Budget is hereby approved.

**Section 3.** The computed rolled-back millage rate of 3.0282 to be provided to the Property Appraiser in accordance with F.S. 200.065 is hereby approved.

**Section 4.** The date, time and place of the first budget hearing to consider the proposed millage rate and tentative budget shall be September 9, 2014, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

**Section 5.** The date, time and place of the final budget hearing to consider the proposed millage rate and tentative budget shall be September 17, 2014, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

**Section 6.** The Town Manager is hereby directed to do all things necessary to comply with the requirements of F.S. 200.065, including, but not limited to, the transmittal of the tentative taxing authority decisions contained within this resolution to the Property Appraiser's Office in the appropriate format required.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 17<sup>th</sup> day of July, 2014.

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Gail L. Coniglio, Mayor

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Robert N. Wildrick, Town Council President

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William J. Diamond, Council President Pro Tem

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Richard M. Kleid, Town Council Member

ATTEST:

\_\_\_\_\_  
Michael J. Pucillo, Town Council Member

\_\_\_\_\_  
Susan A. Owens, MMC, Town Clerk

\_\_\_\_\_  
Penelope D. Townsend, Town Council Member