



TOWN OF PALM BEACH

Town Manager's Office

TENTATIVE -
SUBJECT TO
REVISION

SPECIAL TOWN COUNCIL MEETING

AGENDA

TOWN COUNCIL CHAMBERS

THURSDAY, JULY 16, 2015

9:30 AM

- I. CALL TO ORDER AND ROLL CALL
 - Mayor Gail L. Coniglio
 - Michael J. Pucillo, President
 - Richard M. Kleid, President Pro Tem
 - Danielle Moore
 - Penelope D. Townsend
 - Robert N. Wildrick
- II. PLEDGE OF ALLEGIANCE
- III. APPROVAL OF AGENDA
- IV. COMMUNICATIONS FROM CITIZENS – 3 MINUTE LIMIT
- V. TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY16 BUDGET
[Thomas G. Bradford, Town Manager]
 - A. General Fund
 - B. Debt Service Fund
 - C. Capital Improvement Funds
 1. Pay As You Go Capital Improvement Program
 2. Accelerated Capital Improvement Program
 3. Coastal Protection Program

D. Recreation Enterprise Fund

1. RESOLUTION NO. 95-2015 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Recreation Department Fees for the Fiscal Year 2016 and Granting Authority to the Director of Recreation to Modify Daily Tennis and Golf Fees, When Necessary, To Maximize Revenue During Underused Times.
[Beth Zickar, Recreation Director]

E. Internal Service Funds

1. Health Insurance
2. Risk Management
3. Equipment Replacement Fund

F. Trust and Agency Funds

1. Pension Funds
2. OPEB Trust

G. Review of General Fund and Recreation Fund Program Revenues and Expenditures for FY2016.

- VI. RESOLUTION NO. 91-2015 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Approving a Proposed Operating Millage Rate of 3.3779 for the Tentative Fiscal Year 2016 Budget; Approving the Computed Rolled Back Millage Rate of 3.1184 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 2016 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.
[Thomas G. Bradford, Town Manager]

- VII. RESOLUTION NO. 89-2015 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Worth Avenue Improvement Project; Establishing the Estimated Assessed Cost Against the Properties that will be Benefitted Thereby; Directing the Town Manager to Prepare an Updated Assessment Roll; Establishing a Public Hearing to Consider Approval of the Assessment Rolls and Reimposition of the Maintenance Assessments and their Collection Pursuant to the Uniform Assessment Collection Act; Directing the Provision of Notice; and Providing for an Effective Date.
[Jay Boodheshwar, Deputy Town Manager]

- VIII. RESOLUTION NO. 90-2015 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Peruvian Avenue Improvement Project; Establishing the Estimated Assessed Cost Against the Properties that will be Benefitted Thereby; Directing the Town Manager to Prepare an Updated Assessment Roll; Establishing a Public Hearing to Consider Approval

of the Assessment Rolls and Reimposition of the Maintenance Assessments and their Collection Pursuant to the Uniform Assessment Collection Act; Directing the Provision of Notice; and Providing for an Effective Date.

[Jay Boodheshwar, Deputy Town Manager]

- IX. RESOLUTION NO. 94-2015 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Establishing the Non-Ad Valorem Assessment Rates for Commercial Solid Waste Collection; Providing an Effective Date.

[H. Paul Brazil, Director of Public Works]

- X. ANY OTHER MATTERS

- XI. ADJOURNMENT

PLEASE TAKE NOTE:

The progress of this meeting may be monitored by visiting the Town's website (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 LETTER OF TRANSMITTAL

Fiscal Year Budget 2015-2016





TOWN OF PALM BEACH

July 10, 2015

Honorable Mayor, Town Council and Citizens

Submitted herewith is the Annual Budget and Financial Plan for the Town of Palm Beach for the fiscal year commencing October 1, 2015 (FY2016). Expenditures from all operating, capital projects, and debt service funds, are expected to total \$162,945,101. This proposed budget is of note in that the proposed property tax rate providing revenue to the General Fund is recommended to be reduced to (3.2760), a 3.81% millage rate decrease. The taxable value for FY16 has been estimated by the Property Appraiser to be \$14,687,090,837, 9.74% over FY15. In preparing this proposed budget, staff has tried to adequately address the needs of the Town, while at the same time minimizing the impact to Town taxpayers.

This budget was prepared keeping five important concepts foremost: 1) that the budget is a policy document and must facilitate understanding and policy analysis by elected officials and the general public; 2) the level of service that the Town provides its residents and visitors should not be compromised; 3) the plan for routine replacement of major capital equipment must be maintained; 4) the long range plan for funding capital improvements must be updated; and 5) unappropriated fund balances should be maintained at sufficient levels.

FY16 Townwide Budget Priorities

At the May 12, 2015 and the June 9, 2015, Town Council meetings, the Town Council adopted the Townwide budget priorities for FY16. The top 3 budget priorities adopted are as follows:

1. Continue with adoptions of the 10 Year Beach Management Program. FY2016 goals include sand placement in Reaches 7 and 8, extend Corps disposal area in Reach 2 and begin multi-year groin rehabilitation process. Re-assess plan to consider dredge vs mined sand. How to pay for groins and set timelines. Results of EIS. **This budget includes an additional \$1,500,000 for the Coastal Program. In the Coastal Management Fund section of the document, you will find**



summarized financing options for Town Council consideration.

- 2. Target annual operating expenditures that would result in a millage rate that would result in \$0 increase for homestead property owners. ***Adopting this proposed budget will exceed this goal.***
- 3. Develop a financing plan for the Townwide underground utilities project. ***Staff will be working on this goal throughout the coming year.***

The Annual Budget and Financial Plan for the Town of Palm Beach covers the funds which are reviewed herein in the following order:

- 1) General Fund
- 2) Debt Service Fund
- 3) Capital Improvement Fund
- 4) Coastal Management Fund
- 5) Accelerated Capital Improvement Program Fund
- 6) Recreation Enterprise Fund
- 7) Internal Service Funds
- 8) Trust Funds

Budget Format

This letter of transmittal is designed to provide for an understanding and policy analysis of the FY16 budget for the elected officials and public. The Annual Budget Document provides additional detailed information for all revenue and expenditure categories and has been prepared in a program format. Each program contains historical and proposed expenditure information and a narrative description of what services are provided. In this way, elected officials are able to understand and concentrate on the very important policy questions necessary to consider when reviewing the annual budget such as: Is this the level of service that citizens expect? Are taxpayers willing to pay the cost of providing this level of public service? How are the Town’s long-term capital and financial needs of the Town being addressed?

General Fund

The General Fund is the primary operating fund of the Town. It is the only fund which utilizes ad valorem (property) taxes as a revenue source. The proposed millage rate is 3.2760 which is less than the FY 15 rate of 3.4058 representing a 3.81% millage rate



decrease and a 5.05% increase over the rolled back rate of 3.1184.

General Fund expenditures are proposed to increase by 4.68% over FY15. This increase includes an additional \$1,500,000 transfer to the Coastal Management Fund. If this increase had not been included, the General Fund budget would have increased by 2.45% over FY15. Highlights of the FY16 budget include:

- 1) Based upon the Property Appraiser's Preliminary Certification issued July 1, 2015, existing property taxable values in the Town have risen 9.74% over the prior year.
- 2) Staff is proposing an increase in EMS fees. (See details in Annual Budget Document under the Fire-Rescue tab)
- 3) Forfeiture funds of \$136,000 from the Defined Contribution Program have been included as a revenue source to offset FY16 Defined Contribution Costs.
- 4) A total of 4.91 new FTE positions have been included in the budget, 3.5 in the General Fund.
- 5) Merit increases are included in the budget as well as a 2% increase in the pay ranges.
- 6) The pension increase includes an additional \$291,855 contribution to begin to fund the Retirement Fund experience study increases including the costs of the new mortality tables required by the State to be used in the actuarial assumptions. The ultimate increases are projected to be \$875,564.
- 7) The Defined Contribution total includes the Town discretionary 4% increase for a total of an 8% Town match to employee contributions.
- 8) Funding for Health Insurance has remained flat for FY16 and is in keeping with the findings of our consultant Willis.
- 9) The budget includes funding for new capital equipment purchases in the Police and Fire-Rescue Departments. These items include:
 - a. Opticom devices for the major intersections, which automate a green light for emergency vehicles (\$114,000)
 - b. Opticom emergency response units, for 20 police vehicles (\$76,000)
 - c. StarChase Pursuit Management Systems which deploys tracking devices onto fleeing vehicles (\$16,800)
- 10) \$5,000 has been allocated for civility training for all Town boards and commission members.
- 11) Additional Funding (an increase of 3% or \$30,000) for the transfer to the Capital Improvement Fund to begin to build up reserves for future capital projects once the bond proceeds have been spent and to adjust for inflation.
- 12) An increase in the transfer to the Debt Service Fund of \$165,462 for principal and interest payments on the Town's bonds.
- 13) A reduction of \$397,000 in the transfer to the OPEB trust fund due to positive experience reflected in the actuarial study.



Revenues

In the General Fund, total revenues are expected to increase by \$3,147,051 (4.68%) from the adopted FY15 budget. The changes by revenue type are shown on the table below.

Revenue	FY2015	FY2016	FY15 vs. FY16 Difference	% Change
Ad Valorem Taxes	\$43,424,300	45,709,164	\$2,284,864	5.26%
Non Ad Valorem Taxes	7,937,500	8,005,000	67,500	0.85%
Licenses & Permits	6,835,600	7,103,320	267,720	3.92%
Intergovernmental	1,079,750	1,085,437	5,687	0.53%
Charges for Services	3,573,600	3,867,388	293,788	8.22%
Fines and Forfeitures	1,210,000	1,284,000	74,000	6.12%
Investment Earnings	578,694	700,000	121,306	20.96%
Miscellaneous	221,000	323,500	102,500	46.38%
Interfund Transfers	885,000	785,000	-100,000	-11.30%
Transfers For Contingency and Compensated Absences	1,549,900	1,579,586	29,686	1.92%
Total Revenues	<u>\$67,295,344</u>	<u>\$70,442,395</u>	<u>\$3,147,051</u>	4.68%

Ad Valorem Revenue

The proposed FY16 budget contains an increase in property tax revenues of 5.26% sufficient to cover increases in operating expenses and an additional \$1,500,000 transfer to the Coastal Management Fund. A comparison of the proposed millage rate versus the Town Council goal and Rolled-Back Millage rate are shown in the chart on the following page:



Taxable Value			
	\$14,687,090,837		
	FY16 Proposed	\$0 Increase for Homestead	Rolled-Back Millage
Millage Rate	3.2760	3.3779	3.1184
Tax Revenue	\$45,709,164	\$47,130,948	\$43,510,213
Percentage Increase/Decrease from FY15	-3.81%	-0.82%	-8.44%
Ad Valorem Tax Examples for Property Valued at \$1 Million			
<i>Homestead Property</i>			
Homestead Value Increased by 0.8%	\$1,008,000	\$1,008,000	\$1,008,000
Town Taxes	\$3,138	\$3,236	\$2,987
Increase/(Decrease) over FY15	\$(98)	\$0	\$(249)

Non Ad Valorem Revenue

Total non ad valorem revenues (excluding transfers of fund balance) are anticipated to increase by \$862,187 from the FY15 revenue budget. The differences by revenue type are described in detail, as follows:

- Non ad valorem taxes are expected to increase by \$67,500 (0.85%), due to increases in utility tax revenue based upon better than anticipated revenue collections in FY15.
- Licenses and Permits are expected to increase by \$267,720 (3.92%). This is due to an improvement in building permit revenue and an increase in the business tax fees but is still conservatively estimated compared to recent history.
- Intergovernmental Revenues are expected to increase by \$5,687 (0.53%), due primarily to increases in State sales tax estimates.
- Charges for Services are expected to increase by \$293,788 (8.22%), due to the proposed increases in EMS Transport fee amounts (see memorandum from Jimmy Duane, Division Chief, under the Fire-Rescue tab in the Annual Budget Document), and improvement in parking meter revenues (based on better than anticipated FY15 results).



- Fines and Forfeitures are expected to increase by \$74,000 (6.12%) due to increased revenue from increased parking ticket issuance.
- Interest Earnings on the Town's invested funds are expected to increase \$121,306 (20.96%) from the FY15 budget. The budget is based on the expectations that interest rates will rise during the next year and additional revenues generated from the certificate of deposit investments initiated in FY15.
- Miscellaneous Revenue is expected to increase by \$102,500 (46.38%) due to the addition of the defined contribution forfeiture funds added to the budget for the first time to offset Town's contributions to the defined contribution plan.
- The only Interfund Transfer is from the Recreation Enterprise Fund for services provided by the General Fund. This transfer is proposed to be reduced by \$100,000 to \$785,000 for FY16. The Town Docks will have to be replaced within the next 7 to 10 years. We are currently accruing funds in the Dock Replacement Reserve on an annual basis equal to the annual depreciation of approximately \$164,000 per year on the docks. Through FY14 a total of \$2,715,680 had been set aside in the Dock Replacement Reserve. Current estimates for the replacement of the Town Docks are over \$10,000,000. We are proposing to reduce the transfer to the General Fund and increase the annual transfer to the Dock Replacement Reserve by \$100,000 in order to strengthen the reserves for the future project. We will likely propose the same increase in future years until the total annual contribution approximates the estimated debt service on the dock replacement cost.
- The proposed transfer from fund balance is \$1,579,586. The transfer represents \$944,686 for contingency funding and \$634,900 from the designated reserve for compensated absences, both in compliance with the Town's adopted financial policy.

Expenditures

Total proposed General Fund expenditures of \$70,442,395 represent a 4.68% increase from FY15 expenditures. Changes for each individual program are included under separate tabs in the Annual Budget Document. If you compare the budget to budget increase less the additional transfer of \$1,500,000 to the Coastal Management Fund, the year over year increase would be 2.45%. Highlights of the overall changes by category of expenses for FY15 vs. FY16 are set forth in the table on the following page:



Expenditure Category	FY2015	FY2016	FY15 vs. FY16 Difference	% Change
Salary and Wages	\$24,927,999	\$24,954,386	\$26,387	0.11%
Pension Benefits	6,682,615	7,483,056	800,441	11.98%
Other Employee Benefits	6,893,910	6,744,668	-149,242	-2.16%
Contractual	8,565,388	9,026,523	461,135	5.38%
Commodities	1,753,846	1,774,339	20,493	1.17%
Depreciation/Capital Outlay	1,876,644	2,368,593	491,949	26.21%
Library	306,580	315,777	9,197	3.00%
Other/Transfers	<u>16,288,362</u>	<u>17,775,053</u>	<u>1,486,691</u>	9.13%
Total Expenditures	\$67,295,344	\$70,442,395	\$3,147,051	4.68%

Salary and Wages

Salaries and wages are proposed to increase by \$26,387 (0.11%) for FY16. The increase is partially due to the addition of 3.50 FTEs in the General Fund. Each of these positions are described in greater detail below. This category also includes the cost of providing pay for performance increases to eligible employees and a 2% increase to employee pay ranges, offset by salary decreases due to the retirement of 18 employees during FY15.

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 paid for by the requestors of the service, education incentive pay reimbursed by the State, and Telecommunicator salary reimbursement through County 911 Funding. The revenue offset from these sources is budgeted for \$758,000.

Personnel Changes

We are proposing the addition of positions in the General Fund which we believe are necessary. A portion of the increase in personnel cost is offset by non-salary cost savings in the same program or by personnel cost reductions in other programs due to retirements.



A summary of the proposed personnel changes in the General Fund is provided below:

- Human Resource Analyst – We need to increase the resources devoted to the recruitment process in order to decrease the time needed to fill vacant positions.
- Zoning Technician – We need to (a) improve the plan review process to ensure all zoning and other conditions placed upon a project unrelated to the Florida Building Code are included in the documents submitted for permitting; and (b) add resources to answer questions from the public relative to the requirements of the Zoning Code.
- The budget contains two personnel changes in the Fire Rescue Department to reclassify the Fire Marshal and Fire Inspector to civilian positions resulting in cost savings upon the upcoming retirement of the incumbents.
- Engineering Technical Support Specialist – This is a para-professional position to aid the project engineers and the coastal coordinator with project permitting requirements, grant agreements, payment requests and requirements of Interlocal Agreements with other governmental agencies.
- Reclassification of a part time Mechanic I to a full time Mechanic – This request is to fill an operational need for the maintenance and repair of equipment, cars and light duty trucks due to the inability to hire or retain a person in this position on a part-time basis.

Pension Benefits

The increase in pension benefits of \$800,441 (11.98%) is due to the lower returns in FY14 for the pension fund and an additional contribution of \$291,855 is added to begin to accrue funds for the anticipated cost increase due to the recent Retirement Fund experience study and the changes in the mortality tables. In addition, the FY15 contribution was offset by a \$750,000 transfer from prepaid contributions and for FY16 that transfer was reduced to the prepaid balance of \$488,633.

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%) of the 0%-4% discretionary Town contribution. The General Fund DC contribution is anticipated to be \$1,303,233 for FY16. This contribution will be offset by accrued forfeiture funds totaling \$136,000.

Other Employee Benefits

The \$149,242 (2.16%) decrease in the cost of non-pension employee benefits reflects the decrease in the cost of the longevity and bonus program. There will be no increase in employee health insurance funding in FY16 based upon trend analysis provided by the Town's health insurance consultants.



Contractual

Total contractual costs are increasing in FY16 by \$461,135 (5.38%) including the following specific increases: \$88,871 increase in software and computer equipment maintenance costs for maintenance on the Town wide security cameras and Human Resource recruitment software, \$45,000 for legal costs, \$29,800 for election costs, \$60,000 in digital scanning, \$50,000 in contractual plan review, \$70,000 landscape contracting \$72,000 for educational reimbursement for police officers and firefighters, and \$25,000 for additional sidewalk maintenance costs.

Commodities

The \$20,493 (1.17%) increase in FY16 for commodities is due to increases fuel costs in various public works programs, and other miscellaneous supplies throughout all Town departments.

Capital Outlay/Equipment Replacement

The increase in capital expenditures of \$491,949 (26.21%) is partially due to increased depreciation costs of \$287,117 on new equipment purchases and a specific increase in the estimated replacement value of 3 pumpers in the Fire-Rescue Department due to higher than anticipated increases in the cost of these vehicles. In addition, the following items are included as new capital purchases:

- Opticom Traffic Preemption System Intersection Controllers (\$114,000) – This system uses GPS technology to activate traffic lights to both stop cross traffic and allow traffic in the transport lanes to clear the intersection prior to the arrival of an emergency vehicle. The equipment reduces response times and EMS transport times and provides for a safer response for both responders and public by reducing traffic conflicts at each intersection. Currently 8 intersections have the controllers (Funded by FDOT for the Flagler Memorial Bridge construction), the request is to expand the system to include 8 additional intersections. If this appropriation is approved, the only 2 remaining intersections that would NOT have the Opticom controllers are Sunrise Avenue and Bradley Place, and Pendleton Avenue and Coconut Row.
- Opticom Emergency Response Units (\$76,000) – These units will be installed in 20 police vehicles. (All Fire-Rescue apparatus have the mobile transmitters, originally funded by FDOT)
- StarChase Pursuit Management Systems (\$16,800) - The Star Chase System is a GPS Launcher that attaches to the front of a patrol car. It deploys tracking devices onto wanted or fleeing vehicles, eliminating the need to pursue suspects at high speeds. We currently have 3 of our 14 vehicles equipped with these devices. We propose to equip the entire police fleet.



Other

The Other category includes transfers to other funds (including the Capital Improvement Fund, Debt Service Fund, OPEB Trust 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 increased to \$6,265,462 from \$6,100,000 to reflect the FY16 principal and interest payments on the 2010 and 2013 bonds.
- Funding for the transfer to the Risk Insurance program increased by \$9,233 (0.48%).
- The transfer to the OPEB trust fund decreased by \$397,000 due to positive experience and higher reserves causing a reduction in the actuarial determined required contribution.
- The Pay As You Go portion of the capital improvement program has been increased slightly (3%) to \$1,030,000 as an inflationary increase to cover the cost of small capital projects not included in the Accelerated Capital Improvement Program and to begin to increase this transfer to build reserves for capital projects once the ACIP bond funds have been spent.
- The transfer to the Coastal Management Fund of \$6,420,310 represents an increase of \$1,500,000 to the anticipated funding for the coastal program due to recent cost increases plus the 3% increase to the FY15 base.
- Funding for the Four Arts Library totals \$315,777 which is a 3% increase from FY15 in accordance with prior Town Council direction.
- The General Fund Contingency for FY16 is funded at 1.5% (\$944,686) of total General Fund operating expenditures, per Town policy.

Fund Balance

As of September 30, 2014, the Town's unassigned General Fund balance was \$22,298,680. 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 was \$6,669,094 above the policy required minimum for FY15. The Town Council recently authorized a budget amendment to transfer \$6,600,000 from unassigned fund balance to the Coastal Fund. The FY16 proposed budget includes a transfer of \$1,579,586 from fund balance reserves to fund the following items: contingency reserve (\$944,686) and compensated absence payouts (\$634,500). The compensated absence payouts will come from the compensated absence reserve. The contingency transfer will come from the Town's unassigned General Fund balance. The General Fund Unassigned fund balance is conservatively estimated to be approximately \$19,500,000 on October 1, 2015 which is over the required FY16 minimum of \$16,005,622.



Personnel Complement

The total proposed personnel complement (for all funds Townwide) for FY16 is 365.09 full-time equivalent personnel (FTEP), which is an increase of 4.91 FTEP from the adopted FY15 budget. This includes the following position changes: An additional Human Resource Analyst, a Zoning Technician, an Engineering Technical Support Specialist, an upgrade from part time to full time for a mechanic position, a Crew Foreman/Irrigation Specialist at the Par 3, various part time adjustments in the Recreation Enterprise fund allocation and adjustments to the allocations to the internal service and trust funds to more appropriately allocate the true cost of the services provided by the Finance Department and Human Resources. A chart of the FTEP by department is shown on the table below:

Department/Fund	FY12	FY13	FY14	FY15	FY16
Town Manager	5.10	5.10	5.10	5.10	5.00
Information Systems	6.00	6.00	6.00	8.00	8.00
Human Resources	4.52	4.38	4.38	4.63	5.13
Finance	17.95	17.64	18.14	18.64	18.56
Planning, Building & Zoning	26.75	26.25	26.25	27.25	28.25
Fire-Rescue	82.90	79.90	75.90	75.90	75.90
Police	103.85	104.35	103.35	103.35	103.35
Public Works	86.85	88.02	88.04	87.04	88.54
Recreation Enterprise Fund	25.71	25.80	26.71	26.04	27.55
Coastal Management Fund	0.00	0.00	0.00	1.00	1.00
Risk Fund	1.00	1.00	1.00	1.00	1.16
Health Fund	0.80	0.79	0.79	0.79	0.97
OPEB Trust	0.72	0.73	0.73	0.73	0.90
Retirement Fund	0.50	0.71	0.71	0.71	0.79
Total Authorized Positions	362.65	360.67	357.10	360.18	365.09

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 Budget 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, 2015 is shown below:

<i>Year Issued</i>	<i>Outstanding Principal Balance @ September 30, 2015</i>	<i>Purpose</i>
2010A	\$51,950,000	First Phase of the ACIP and Refund Outstanding Debt.
2010B	\$11,845,000	Worth Avenue Commercial District Project
2013	\$54,690,000	Second Phase of ACIP, Bondable Coastal, and Par 3 Clubhouse
Total	\$118,485,000	

As of September 30, 2015, the Town's net bonded debt will amount to 16% of the legal limit of \$734,354,542 (5% of preliminary FY16 taxable value of \$14,687,090,837).

The 2010A and 2013 Series Revenue Bonds debt service is funded from non-ad valorem revenues. A portion of each (\$204,100) is funded through the Recreation Enterprise Fund for the Town's portion of the Par 3 golf course and clubhouse renovation, and a portion is funded through the Coastal Management Fund (\$731,163). The non-ad valorem revenue transfer from the General Fund for FY15 is \$6,265,462.

The 2010B Series Revenue Bonds debt service appropriation of \$775,678 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, 314)

For FY16 the following assignments of the CIP transfer are included in the proposed Pay As You Go capital budget:

- Storm water improvements - \$150,000
- Sanitary sewer improvements - \$100,000
- Street and Road Improvements - \$700,000 – Includes \$200,000 for the development of a future pavement management program and \$100,000 for curb and sidewalk replacement projects.
- Bulkheads and Seawalls - \$50,000
- Water Main Improvements (WPB) - \$800,000 (Reimbursed by West Palm Beach)
- Landfill Site Maintenance - \$25,000 for access road maintenance and a pilot program to reduce the vegetation cells.
- General Building Maintenance - \$25,000 minor renovation/repair projects for Town buildings.
- Phipps Park Bathrooms - \$200,000

We are proposing an additional \$30,000 or (3%) increase per year for funding to the Capital Improvement Fund to begin to build up the reserve in this fund for future capital projects and to acknowledge inflationary impacts to construction projects.

Projects that are to be funded in FY16 from the Bond Proceeds Fund for the ACIP program are listed under the Capital Funds tab.

Coastal Management

The Coastal Management Fund (309) is used in part to fund the construction costs of the coastal projects. The details of the FY16 budget for Coastal Management can be found in the Annual Budget Document. This plan has been updated by Public Works to include estimates for future projects based upon current costs. We are proposing to increase the transfer from the General Fund by \$1,500,000 more than the original planned 3% increase. The recent Mid-Town and Phipps projects were both significantly over budget. In order to fund the future projects, without having to borrow, additional funding is needed for this fund. Included in the budget document are 5 tables showing 1) The original funding plan, 2) Funding plan with updated budget and no increase in planned coastal funding, 3) Funding plan showing the effect of the additional \$1.5 million appropriation and; 4) Funding plan showing the addition of \$1.5 million and the estimated reimbursements from Palm Beach County. 5) Funding plan showing the addition of \$1.5 million in FY16, and additional \$1.5 Million in FY17 and an additional \$1 million in FY18. While the additional \$1.5 million FY16 increase including County participation begins to eliminate the out year deficits, we are still in the red, which is why the 5th table is provided showing additional funding in future years. These tables and the 10 year budget does not include any additional funding for the groin rehabilitation program.



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

Overall, staff is projecting an increase in FY2016 recreation revenue of 8.4% from the FY2015 budget for the Recreation Enterprise Fund (REF). At the Special Town Council meeting on July 16, 2015, staff will propose fee increases consisting of "across the board" and tactically determined fees.

Tennis projections are slightly higher for FY2016. The focus remains on increasing participation and no fee increases are being proposed. Tennis has experienced an increase in participation this year and this trend is expected to continue in FY2016 despite a general decline in tennis participation locally and nationally.

Recreation Center revenues for FY2016 are expected to experience a slight increase. The revenue focus for the Recreation Center will be on developing new programs and increasing participation. Modest fee increases to individual activities will be in effect for the upcoming fiscal year, but staff is not recommending changes to building rental rates, as building rentals are a service to residents.

Projected Town Docks revenues for FY2016 are expected to be higher. Staff is recommending an across the board dockage fee increase of 3% for annual, seasonal and transient customers. The overall increases should not affect our place in the market.

Golf Course revenue projections are expected to increase in FY2016. Staff is recommending minor increases in the winter season regular rate (of \$1.00 per round) and club rentals. Staff is also recommending increases to single and double adult annual passes for residents and nonresidents. The continued 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. Also, the food and beverage operations in the clubhouse provide an important source of revenue.

Expenditures

The FY2016 REF budget represents an increase of 6.9% from the FY2015 budget. The Par 3 Golf Course expenses are expected to increase



10.9% due to the proposed addition of a Crew Foreman/Irrigation Specialist (1.00 FTE). This position is necessary due to an 80% increase in play at the golf course which has resulted in greater wear and tear of the course requiring greater attention and staffing needed to maintain the quality of the greens. The management of the enhancements made to the irrigation/fertigation system during the renovation and increased level of activity on the course exceeds what a single full-time person can manage. The facility is open 7 days a week and currently there is no relief for the Superintendent to handle emergency repairs, delegate supervision of contracted staff or other operational duties.

The Docks expenses will increase 7.4% due to anticipated retirement payout and an adjustment to group insurance estimates for covered employees. Tennis and the Recreation Center budgets will see minor increases of 0.6% and 1.1% respectively.

The transfer of fund profits to the General Fund is budgeted at \$785,000, a reduction of \$100,000 from the FY15 budget. As mentioned before, the reduction will be transferred to the Dock Replacement Fund.

Maintenance and Improvement Fund – Par 3 Clubhouse

We are proposing a new reserve in the Recreation Enterprise Fund to be called the Maintenance and Improvement Reserve for the Par 3 Clubhouse. This reserve is proposed to be funded with a year-end transfer of 50% of the Par 3 golf course net profits. The clubhouse and restaurant have become very successful and because of the success the wear and tear on the clubhouse has been noticeable. We are proposing this reserve to accumulate funds for future major repair and maintenance projects that are necessary to keep the clubhouse in excellent condition to ensure continued success. If the Town Council approves of this reserve, we will present a policy for Town Council approval at the August Town Council meeting. If approved we propose to begin to fund the reserve with the FY15 year-end net profits.

Internal Service Funds (501, 502, 320)

The transfer to the **Risk Fund (501)** has increased by \$9,233 (0.48%) from FY15 to FY16.

The employer contribution for FY16 to the **Health Insurance Fund (502)** has remained the same as in FY15 due to savings realized from the wellness program and favorable claims experience.

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 FY16 is \$2,107,319. This amount represents an increase of \$287,117. In FY16, the total expenditures for equipment purchases will be \$925,100. A detailed listing of



planned equipment purchases is located in the Internal Service Funds section of the Annual Budget Document.

Trust Funds – (600, 610)

Retirement (600)

The FY16 actuarially determined contribution to the defined benefit plan totals \$6,585,069. This amount is partially offset by a transfer from the prepaid contribution reserve in the Retirement Fund of \$488,633. 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). In addition, \$291,855 was added to the contribution to begin to fund the expected increase associated with the experience study and the new mortality tables.

The Town contribution comparison for FY15 vs. FY16 is shown in the table below:

Town Defined Benefit Contribution

	FY15	FY16	\$ Change	% Change
General Employees	\$1,856,320	\$2,049,839	\$193,519	10.42%
Lifeguards	153,086	160,770	8,684	5.71%
Police	2,144,661	2,306,795	162,134	7.56%
Firefighters	<u>2,223,585</u>	<u>2,359,519</u>	<u>135,934</u>	6.11%
Subtotal	\$6,376,652	\$6,876,924	500,272	7.85%
Less: Prepaid Contribution	<u>(750,000)</u>	<u>(488,633)</u>	<u>261,367</u>	-34.85%
Amount included in Budget	<u>\$5,626,652</u>	<u>\$6,388,291</u>	<u>\$761,639</u>	13.54%

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 FY16, the Town Manager is recommending a 4% discretionary DC contribution at a cost of \$653,659. Total employer contributions to the DC plan are shown in the chart below:

Employer Defined Contribution Funding

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget
General	\$123,785	\$334,252	\$699,122	\$770,326	\$861,483
Lifeguards	2014	5,458	10,943	11,242	14,789
Police	43,163	104,787	265,191	303,712	321,688
Fire-Rescue	47,748	128,627	174,650	221,612	203,975
Total	\$216,710	\$573,124	\$1,149,906	\$1,306,892	\$1,401,935

Health Insurance (OPEB) Trust (610)

The actuarially determined transfer to the OPEB trust from the General Fund in the FY16 budget is \$1,180,000. This amount is \$397,000 (25.17%) less than FY15. The decrease is due to the fact that the fund has had positive experience and the reserves have increased which has allowed for an actuarial credit to offset a portion of the Town contribution. 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.



Looking Ahead

It is our expectation that property value growth will slow to a more stable rate for next year. Since 2000 the average rate of growth has been 6.84%. We expect the growth rate for FY17 to be closer to this average rate.

It is staff's intent during the upcoming year to review and implement the following changes:

- Develop and issue the Comprehensive Plan.
- Develop a five year Capital Improvement Program in compliance with the requirements of the Comprehensive Plan.
- Develop a financing plan and construction plan for the utility undergrounding project with the assistance of the Underground Utility Task Force.
- Announce modifications to the employee performance bonus program that will be effective in FY17 to make the program more transparent and structured to more appropriately reward high performing employees.
- Prepare the Long Term Financial Plan as an internal planning document for budgetary control purposes.

Inventory of Assets

The estimated inventory of parts, supplies, fuel and materials on hand as of October 1, 2015, 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. 91-2015 adopting a tentative millage rate of 3.3779 mills is included in the backup. This rate is set slightly higher than the proposed rate of 3.2760 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 16, 2015. The agenda includes adoption of the FY16 tentative millage rate to comply with the municipal budget adoption schedule mandated by State law.

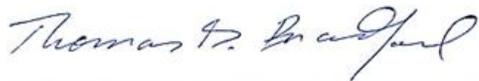
The State mandated schedule also requires that two public hearings be held in September to provide for the final adoption of the Town's FY16 budget. The proposed public hearing meeting dates are as follows: **(These dates must be finalized at the July 14, 2015 Town Council meeting)**

- **First Public Hearing – September 14, 2015 at 5:01pm (tentative)**
- **Second Public Hearing – October 1, 2015 at 5:01pm (tentative)**

This budget proposal recommends a plan to primarily maintain public services at current levels at the lowest possible cost. This budget proposal also addresses the long-term needs of Palm Beach. It is not submitted with the notion that it is the only plan or the best plan, and I look forward to reviewing these proposals with the elected officials and citizens.

I wish to acknowledge the efforts of Jane Struder, Director of Finance, Cheryl Somers, Assistant Director of Finance, Amy Wood, Accounting Supervisor, and Jay Boodheshwar, Deputy Town Manager for their efforts in compiling this document which was generated with the valuable input of each Department Director and their respective staffs.

Respectfully Submitted,



Thomas G. Bradford
Town Manager

cc: Department Directors
Jay Boodheshwar, Deputy Town Manager



FY 16 Budget Summary by Fund Type, Revenues and Expenditures

	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
Revenues							
Ad Valorem Taxes	\$45,709,164	\$0	\$0	\$0	\$0	\$0	\$45,709,164
Non Ad Valorem Taxes	8,005,000	0	0	0	0	0	8,005,000
Licenses and Permits	7,103,320	0	0	0	0	0	7,103,320
Intergovernmental	1,085,437	0	4,530,000	0	0	0	5,615,437
Charges for Services	3,867,388	0	0	5,693,000	2,107,319	0	11,667,707
Fines and Forfeitures	1,284,000	0	0	0	4,801,200	0	6,085,200
Contributions	0	0	0	0	0	10,023,424	10,023,424
Interest Earnings	700,000	1,500	169,603	6,400	159,866	16,527,549	17,564,918
Miscellaneous	323,500	0	10,000	0	45,000	95,000	473,500
Special Assessments	0	777,000	233,710	0	0	0	1,010,710
Interfund Transfers	785,000	7,200,725	7,773,483	0	1,934,595	1,180,000	18,873,803
Subtotal	68,862,809	7,979,225	12,716,796	5,699,400	9,047,980	27,825,973	132,132,183
Appropriations from Fund Balance	1,579,586	14,000	24,826,470	257,255	4,135,607	0	30,812,918
Total Revenues	\$70,442,395	\$7,993,225	\$37,543,266	\$5,956,655	\$13,183,587	\$27,825,973	\$162,945,101
Expenditures							
Salaries and Wages	\$24,954,386	\$0	\$108,973	\$1,354,113	\$175,011	\$114,073	\$26,706,556
Employee Benefits	14,227,724	0	45,365	589,342	5,243,386	2,075,629	22,181,446
Contractual	9,026,523	0	255,910	1,400,150	1,621,270	18,994,772	31,298,625
Commodities	1,774,339	0	2,400	341,550	5,062	300	2,123,651
Capital Outlay	261,274	0	34,959,533	163,100	925,100	0	36,309,007
Depreciation	2,107,319	0	0	834,000	2,758	0	2,944,077
Debt Service	0	7,976,725	0	0	0	0	7,976,725
Interfund Transfers	16,830,367	0	1,054,336	989,100	1,211,000	0	20,084,803
Other	1,260,463	16,500	208,000	285,300	4,000,000	0	5,770,263
Subtotal	70,442,395	7,993,225	36,634,517	5,956,655	13,183,587	21,184,774	155,395,153
Transfer to Fund Balance/Retained Earnings	0	0	908,949	0	0	6,641,199	7,550,148
Total Expenditures	\$70,442,395	\$7,993,225	\$37,543,466	\$5,956,655	\$13,183,587	\$27,825,973	\$162,945,301

Financial Ratios							
	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	64.89%	0.00%	0.00%	0.00%	0.00%	0.00%	28.05%
Ad Valorem Taxes per capita (8,170 population)	\$5,595	\$0	\$0	\$0	\$0	\$0	\$5,595
Total expenditures per capita (8,170 population)	\$8,622	\$978	\$4,595	\$729	\$1,614	\$3,406	\$19,944
Personnel as a percentage of the total budget	35.43%	0.00%	0.29%	22.73%	1.33%	0.41%	16.39%
Capital expenditures as percentage of total fund budget	0.37%	0.00%	93.12%	2.74%	7.02%	0.00%	22.28%
Capital expenditures per capita (8,170 population)	\$32	\$0	\$4,279	\$20	\$113	\$0	\$4,444



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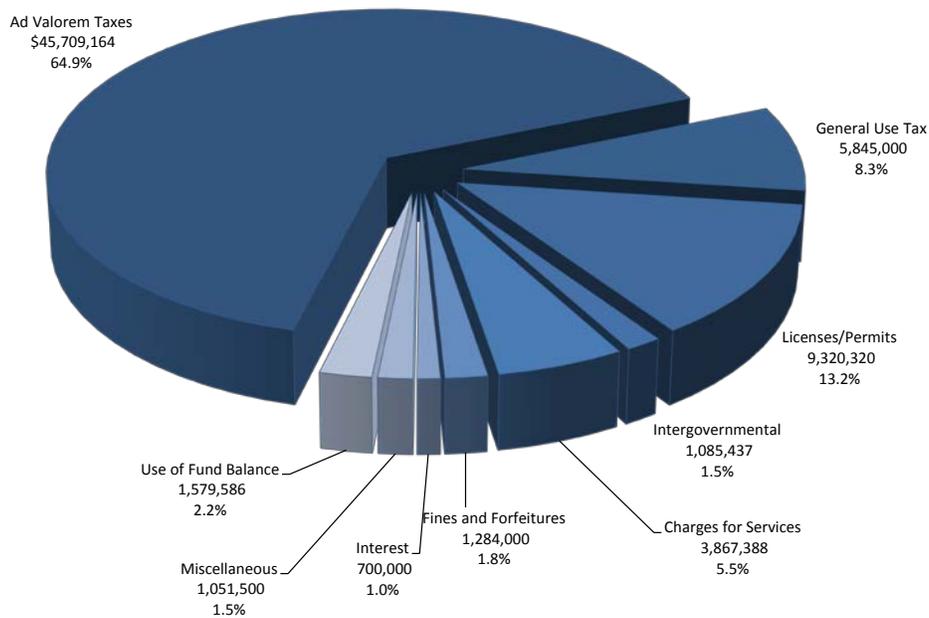
Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison
Fiscal Years 2015 - 2016

	Budget FY2015	Budget FY2016	FY15 vs. FY16 \$ Difference	FY15 vs. FY16 % Change
Revenues				
Ad Valorem Taxes	\$43,424,300	\$45,709,164	\$2,284,864	5.3%
Non Ad Valorem Taxes	7,937,500	8,005,000	\$67,500	0.9%
Licenses & Permits	6,835,600	7,103,320	\$267,720	3.9%
Intergovernmental	1,079,750	1,085,437	\$5,687	0.5%
Charges for Services	3,573,600	3,867,388	\$293,788	8.2%
Fines and Forfeitures	1,210,000	1,284,000	\$74,000	6.1%
Investment Earnings	578,694	700,000	\$121,306	21.0%
Miscellaneous Revenues	221,000	323,500	\$102,500	46.4%
Interfund Transfers	885,000	785,000	-\$100,000	-11.3%
Transfer from CIP	0	0	\$0	100.0%
Transfer From Fund Balance	1,549,900	1,579,586	\$29,686	1.9%
Total Revenues	\$67,295,344	\$70,442,395	\$3,147,051	4.7%
Expenditures				
Department				
Legislative	\$95,600	\$100,600	\$5,000	5.2%
General Government	833,100	809,200	-\$23,900	-2.9%
Town Manager	826,728	770,806	-\$55,922	-6.8%
Advice and Litigation	529,812	551,200	\$21,388	4.0%
Human Resources	835,408	852,943	\$17,535	2.1%
Information Systems	2,210,216	2,325,819	\$115,603	5.2%
Finance	1,929,228	2,033,839	\$104,611	5.4%
Planning/Building/Zoning	3,862,035	4,060,642	\$198,607	5.1%
Library	306,580	315,777	\$9,197	3.0%
Fire-Rescue	11,486,486	11,765,670	\$279,184	2.4%
Police	13,688,986	14,238,001	\$549,015	4.0%
Emergency Management	47,000	47,000	\$0	0.0%
Public Works	14,355,803	14,795,845	\$440,042	3.1%
Contingency	909,000	944,686	\$35,686	3.9%
Transfer to Other Funds	15,379,362	16,830,367	\$1,451,005	9.4%
Total Expenditures	\$67,295,344	\$70,442,395	\$3,147,051	4.7%
Revenues Over/(Under) Expenditures	\$0	\$0		



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Revenues by Type



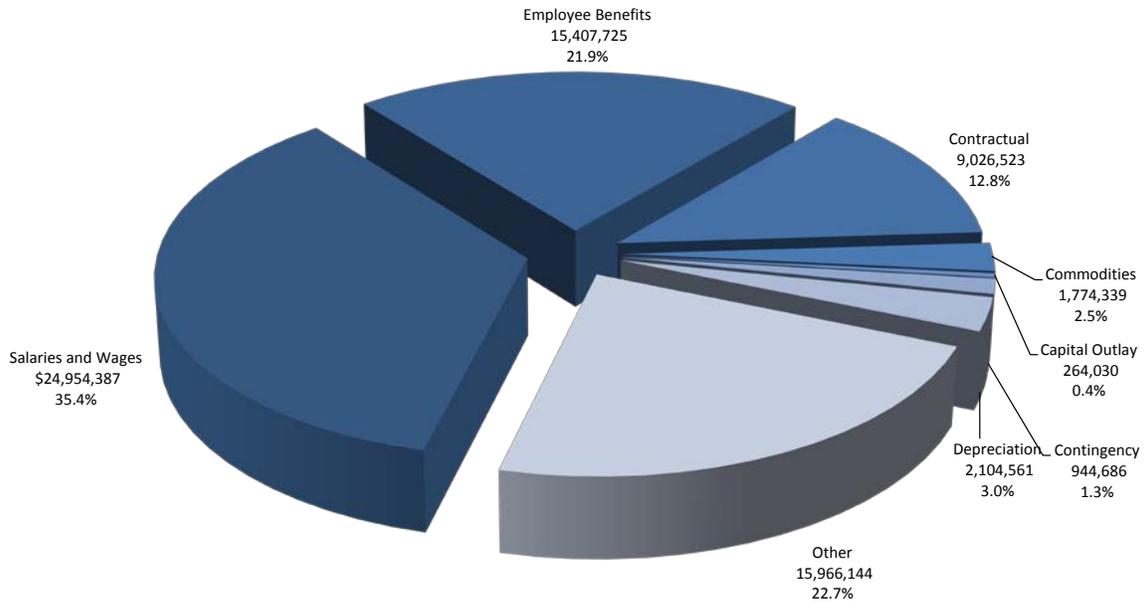
Ad Valorem Taxes	\$ 45,709,164
General Use Tax	5,845,000
Licenses/Permits	9,320,320
Intergovernmental	1,085,437
Charges for Services	3,867,388
Fines and Forfeitures	1,284,000
Interest	700,000
Miscellaneous	1,051,500
Use of Fund Balance	1,579,586
	\$ 70,442,395

Title	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Variance	% of Total Budget
Ad Valorem Taxes							
Current Ad Valorem Taxes	37,376,601	39,080,698	43,424,300	43,858,543	45,709,164	5.26%	65.37%
Back Taxes	96,506	30,228	-	-	-	0.00%	0.00%
	37,473,107	39,110,926	43,424,300	43,858,543	45,709,164	5.26%	65.37%
Sales, Use and Fuel Taxes							
1-6 Cents Local Opt Fuel Tax	203,961	210,104	210,000	210,000	220,000	4.76%	0.31%
1-5 Cents Local Opt Fuel Tax	95,120	100,186	100,000	100,000	105,000	5.00%	0.15%
	299,081	310,290	310,000	310,000	325,000	4.84%	0.46%
Utility Services Taxes							
Electricity Utility	2,362,068	2,568,843	2,550,000	2,457,516	2,550,000	0.00%	3.65%
Simplified Telecom Tax	1,149,952	1,030,492	1,200,000	1,092,087	1,100,000	-8.33%	1.57%
Water Utility	1,336,302	1,616,381	1,450,000	1,594,158	1,600,000	10.34%	2.29%
Gas Utility	246,874	238,984	260,000	312,350	260,000	0.00%	0.37%
Propane Utility	3,519	8,567	7,500	11,028	10,000	33.33%	0.01%
	5,098,715	5,463,267	5,467,500	5,467,139	5,520,000	0.96%	7.89%
Business Tax Receipts							
Business Tax Receipts	633,552	640,363	640,500	630,000	671,820	4.89%	0.96%
Business Tax Receipt Penalties	33,236	62,348	25,000	25,000	25,000	0.00%	0.04%
	666,788	702,711	665,500	655,000	696,820	4.71%	1.00%
Building Permits							
Building	4,309,754	4,824,353	4,100,000	5,581,495	4,100,000	0.00%	5.86%
Electrical	437,172	414,267	375,000	458,732	400,000	6.67%	0.57%
Plumbing	256,504	255,943	200,000	323,072	250,000	25.00%	0.36%
Permit Processing	31,550	45,250	30,000	44,550	30,000	0.00%	0.04%
Permit Penalty	60,898	18,836	25,000	116,882	35,000	40.00%	0.05%
Except/Var. App.	161,350	241,533	155,000	157,066	160,000	3.23%	0.23%
Consultants Fees	4,633	8,740	5,000	-	-	-100.00%	0.00%
Special Plan Review Fee	412,700	338,350	275,000	399,150	325,000	18.18%	0.46%
Reinspection Fees	2,550	1,500	2,100	2,500	2,500	19.05%	0.00%
Special Detail - PZB	130	-	-	-	-	0.00%	0.00%
Abandonments	1,973	2,797	-	-	-	0.00%	0.00%
Architectural Fees	140,070	169,880	130,000	162,585	140,000	7.69%	0.20%
Landmarks Submittal	27,980	25,220	20,000	23,600	25,000	25.00%	0.04%
Mechanical Permits	381,481	304,720	300,000	376,779	325,000	8.33%	0.46%
Contractor Registration Fee	10,600	9,600	10,000	9,000	10,000	0.00%	0.01%
Landscape Permit	7,578	8,845	10,000	8,250	8,000	-20.00%	0.01%
Advanced Irrigation	-	3,900	4,000	300	1,000	-75.00%	0.00%
Miscellaneous Permit Fees	458	100	-	-	-	0.00%	0.00%
Building Permit Search Fee	28,850	30,956	30,000	36,750	30,000	0.00%	0.04%
Dune Vegetation Fee	-	3,695	4,000	4,000	2,000	-50.00%	0.00%
Permit Revision Fee	224,025	210,875	150,000	172,125	175,000	16.67%	0.25%
	6,500,256	6,919,360	5,825,100	7,876,836	6,018,500	3.32%	8.61%
Franchise Fees							
Electricity Franchise	1,872,920	2,012,907	1,960,000	1,866,559	1,960,000	0.00%	2.80%
Gas Franchise	163,145	159,633	200,000	165,000	200,000	0.00%	0.29%
	2,036,065	2,172,540	2,160,000	2,031,559	2,160,000	0.00%	3.09%
Other Licenses, Fees and Permits							
Right Of Way Permits	332,212	348,695	275,000	321,678	315,000	14.55%	0.45%
Residential Parking Plans	20,560	28,340	20,000	62,760	60,000	200.00%	0.09%
Arlington Plan	36,180	38,060	38,000	-	-	-100.00%	0.00%
Taxi Permits	4,250	4,150	1,500	2,000	2,000	33.33%	0.00%
Flood Plain Management Permit Fee	12,150	11,325	10,000	10,000	10,000	0.00%	0.01%
Newsrack Enclosure Admin Fee	120	940	500	1,000	1,000	100.00%	0.00%
Charitable Solicitations Fee	47,380	44,735	50,000	45,000	50,000	0.00%	0.07%
Charitable Solicit. Adv. Fee	345	-	-	-	-	0.00%	0.00%
Char Solit Late Filing Fee	6,325	5,710	7,000	7,000	7,000	0.00%	0.01%
	459,522	481,955	402,000	449,438	445,000	10.70%	0.64%
Federal Grants							
Bullet Proof Vests Grant	3,861	-	2,500	2,500	-	-100.00%	0.00%
Fema Grant - Fire-Rescue	-	-	26,250	26,250	-	-100.00%	0.00%
	3,861	-	28,750	28,750	-	-100.00%	0.00%

Title	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Variance	% of Total Budget
State Shared Revenues							
State Revenue Sharing	249,852	251,252	255,000	249,753	255,000	0.00%	0.36%
Alcoholic Beverage Lic	19,461	23,796	25,000	25,000	25,000	0.00%	0.04%
Local Govt. Sales Tax	572,763	597,433	595,000	657,181	620,000	4.20%	0.89%
Fire Supplemental Compensation	30,402	30,412	33,000	30,000	33,000	0.00%	0.05%
911 Equip Reimbursement	55,463	82,735	108,000	85,000	100,000	-7.41%	0.14%
Seized Tag	2,967	2,950	3,000	3,000	3,000	0.00%	0.00%
Fuel Tax Refund	13,134	42,130	12,000	16,000	12,000	0.00%	0.02%
	944,042	1,030,708	1,031,000	1,065,934	1,048,000	1.65%	1.50%
Grants From Other Local Units							
Ems Grant - Palm Beach County	-	14,911	-	-	17,437	100.00%	0.02%
	-	14,911	-	-	17,437	100.00%	0.02%
Shared Revenues-Other Local Units							
County Occ. Licenses	17,291	22,240	15,000	15,000	15,000	0.00%	0.02%
\$12.50 Citation Monies	25,522	3,555	5,000	5,000	5,000	0.00%	0.01%
	42,813	25,795	20,000	20,000	20,000	0.00%	0.03%
Public Safety							
Special Assignment Ot - Other	631,809	688,627	625,000	571,023	625,000	0.00%	0.89%
Police Id Cards	17,219	15,264	20,000	17,500	17,500	-12.50%	0.03%
Burglar Alarm False Alarm Fees	85,550	81,550	25,000	77,619	50,000	100.00%	0.07%
Burglar Alarm Registration Fee	47,903	47,674	50,000	95,000	95,000	90.00%	0.14%
Burglar Alarm - Penalties	5,147	2,828	5,000	5,000	5,000	0.00%	0.01%
Burglar Alarm - Direct Connect	5,600	6,210	50,000	15,000	15,000	-70.00%	0.02%
Valet Parking Permit	11,100	10,150	10,000	10,000	10,000	0.00%	0.01%
Tent Permits	20,879	26,517	20,000	25,000	20,000	0.00%	0.03%
Special Detail-Fire	21,265	30,285	30,000	30,000	30,000	0.00%	0.04%
Fire Prev Bonfires	3,600	3,300	4,000	3,500	3,500	-12.50%	0.01%
Fire Prev Fire Hydrant	400	-	500	500	500	0.00%	0.00%
Fire Prev Hot Work	58,037	55,903	45,000	64,543	53,000	17.78%	0.08%
Fire Prev Public Assembly	1,285	1,000	2,000	2,000	2,000	0.00%	0.00%
False Fire Alarms	23,330	25,494	15,000	20,000	20,000	33.33%	0.03%
Fire Prev Fireworks	12,000	20,000	14,000	25,000	20,000	42.86%	0.03%
Bldg. Insp. Fund Fees	8,270	8,924	7,500	8,000	8,000	6.67%	0.01%
Radon Gas	8,270	8,924	7,500	8,000	8,000	6.67%	0.01%
Fire Prev Technical Fire Insp	39,130	48,693	40,000	40,000	40,000	0.00%	0.06%
Fire Prev Annual Ins Fee	113,773	113,600	115,000	115,000	115,000	0.00%	0.16%
Ems Transport Fees	325,967	321,920	350,000	388,000	410,000	17.14%	0.59%
	1,440,534	1,516,863	1,435,500	1,520,685	1,547,500	7.80%	2.21%
Physical Environment							
Special Solid Waste	8,553	11,235	10,000	10,000	10,000	0.00%	0.01%
Solid Waste	962,527	947,431	947,600	947,000	976,028	3.00%	1.40%
Comp. Garbage Collection Fee	257,009	239,488	262,000	262,000	269,860	3.00%	0.39%
SWA Recycling Revenue	31,109	25,186	30,000	25,000	25,000	-16.67%	0.04%
Historic Speciman Tree Fee	4,862	3,094	5,000	5,000	5,000	0.00%	0.01%
	1,264,060	1,226,434	1,254,600	1,249,000	1,285,888	2.49%	1.84%
Transportation							
Prkg Meter Royal Palm Way Lot	12,521	10,668	12,500	10,500	10,500	-16.00%	0.02%
Prkg Meter Ocean Front	501,238	539,827	500,000	550,000	550,000	10.00%	0.79%
Prkg Meter Lake Front	13,877	23,906	25,000	28,000	28,000	12.00%	0.04%
Prkg Meter Phipps Ocean Front	55,447	84,379	55,000	90,000	90,000	63.64%	0.13%
Prkg Meter Peruvian	89,717	105,557	95,000	107,000	107,000	12.63%	0.15%
Prkg Meter Bradley Place	5,495	6,206	6,500	6,500	6,500	0.00%	0.01%
Parking Meter Royal Palm Way	32,645	37,877	32,000	46,000	45,000	40.63%	0.06%
Other Parking Placard Programs	119,210	149,810	120,000	165,000	160,000	33.33%	0.23%
	830,150	958,230	846,000	1,003,000	997,000	17.85%	1.43%
Other Charges for Services							
Certification Copy	779	514	500	750	500	0.00%	0.00%
Misc Copies	6,485	6,260	6,000	4,000	4,000	-33.33%	0.01%
Meeting Tapes Sales	-	96	-	-	-	0.00%	0.00%
Lien Search Fee	32,797	31,880	30,000	35,850	32,000	6.67%	0.05%
Microfiche/Scanned Documents	1,200	906	1,000	500	500	-50.00%	0.00%
Data Processing Services	151	2	-	-	-	0.00%	0.00%
	41,412	39,658	37,500	41,100	37,000	-1.33%	0.05%

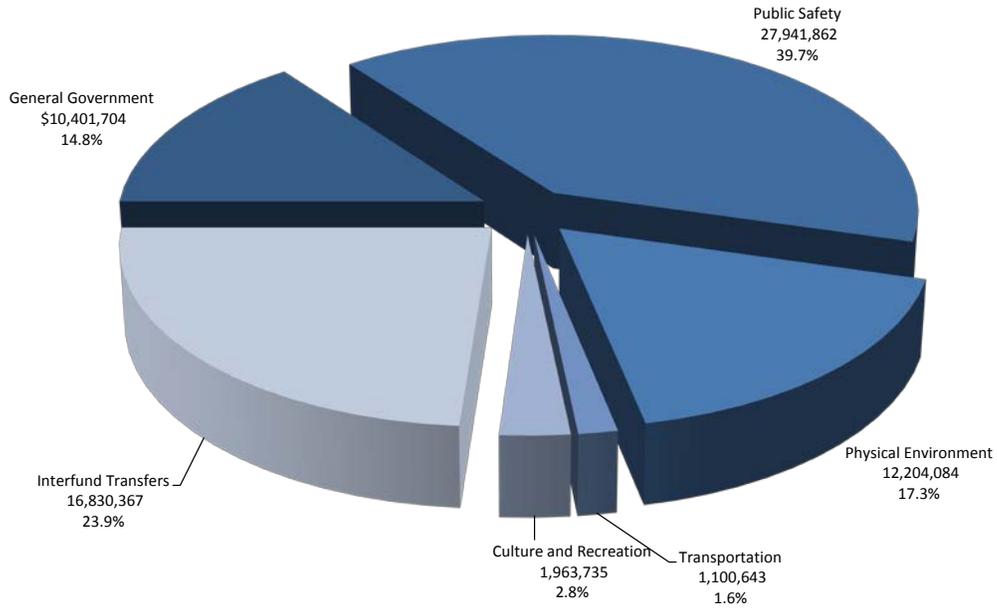
Title	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	% Variance	% of Total Budget
Judgments and Fines							
Fines - Other Parking	558,859	711,491	700,000	725,000	725,000	3.57%	1.03%
Fines - Parking Meters	63,786	75,356	50,000	75,000	75,000	50.00%	0.11%
Row Parking Violation Fines	9,258	16,357	20,000	13,000	15,000	-25.00%	0.02%
Moving Violations	8,121	9,875	10,000	11,000	10,000	0.00%	0.01%
Revenue/2nd \$ Funding	1,840	3,546	4,000	3,000	3,000	-25.00%	0.00%
Boot Fees	21,000	27,300	26,000	25,000	26,000	0.00%	0.04%
Penalty - Other Parking	153,335	199,705	165,000	190,000	190,000	15.15%	0.27%
Penalty - Parking Meters	21,593	24,792	25,000	30,000	30,000	20.00%	0.04%
	837,792	1,068,422	1,000,000	1,072,000	1,074,000	7.40%	1.52%
Violations of Local Ordinances							
Code Compliance Fines	681,546	845,075	200,000	200,000	200,000	0.00%	0.28%
Code Compliance Admin Fee	11,450	10,687	10,000	10,000	10,000	0.00%	0.01%
	692,996	855,762	210,000	210,000	210,000	0.00%	0.30%
Interest and Other Earnings							
Fmi4 Interest	(69,361)	214,173	463,194	100,000	250,000	-46.03%	0.35%
PFM/TD Bank Interest Income	46,036	67,477	75,000	128,848	150,000	100.00%	0.21%
PFM/TD Bank Interest Income ECR	529	-	500	-	-	-100.00%	0.00%
Interest - Certificates of Deposit	-	65,773	-	222,668	250,000	100.00%	0.35%
Investment Earnings/Ad Valorem	55,220	36,304	40,000	30,000	50,000	25.00%	0.07%
	32,424	383,727	578,694	481,516	700,000	20.96%	0.99%
Rents and Royalties							
Room Rental Dep - South Fire	189	-	-	-	-	0.00%	0.00%
Rooftop Lease	69,417	42,749	68,500	35,000	35,000	-48.91%	0.05%
	69,606	42,749	68,500	35,000	35,000	-48.91%	0.05%
Disposition of Fixed Assets							
Surplus Furn & Equipment	141	(761)	-	-	-	0.00%	0.00%
Sale of Land	148,731	353,100	-	-	-	0.00%	0.00%
	148,872	352,339	-	-	-	0.00%	0.00%
Other Miscellaneous Revenues							
State Highway Lighting Maint	72,162	74,324	71,000	71,000	71,000	0.00%	0.10%
Rebate For Town Towing	1,656	2,652	2,000	1,900	2,000	0.00%	0.00%
Credit Card Customer Surcharge	2,289	3,450	2,500	2,500	2,500	0.00%	0.00%
DC Forfeiture Transfer from ICMA	-	-	-	-	136,000	100.00%	0.19%
Miscellaneous Revenue	275,162	173,667	20,000	35,000	20,000	0.00%	0.03%
	351,269	254,093	95,500	110,400	231,500	142.41%	0.33%
Interfund Transfer							
Use Of Fund Balance	-	-	1,549,900	-	1,579,586	1.92%	2.24%
Interfd Transfer-Marina	885,000	885,000	885,000	885,000	785,000	-11.30%	1.11%
	885,000	885,000	2,434,900	885,000	2,364,586	-2.89%	3.36%
	60,118,365	63,815,740	67,295,344	68,370,900	70,442,395	4.68%	100.00%

Expenditures by Type



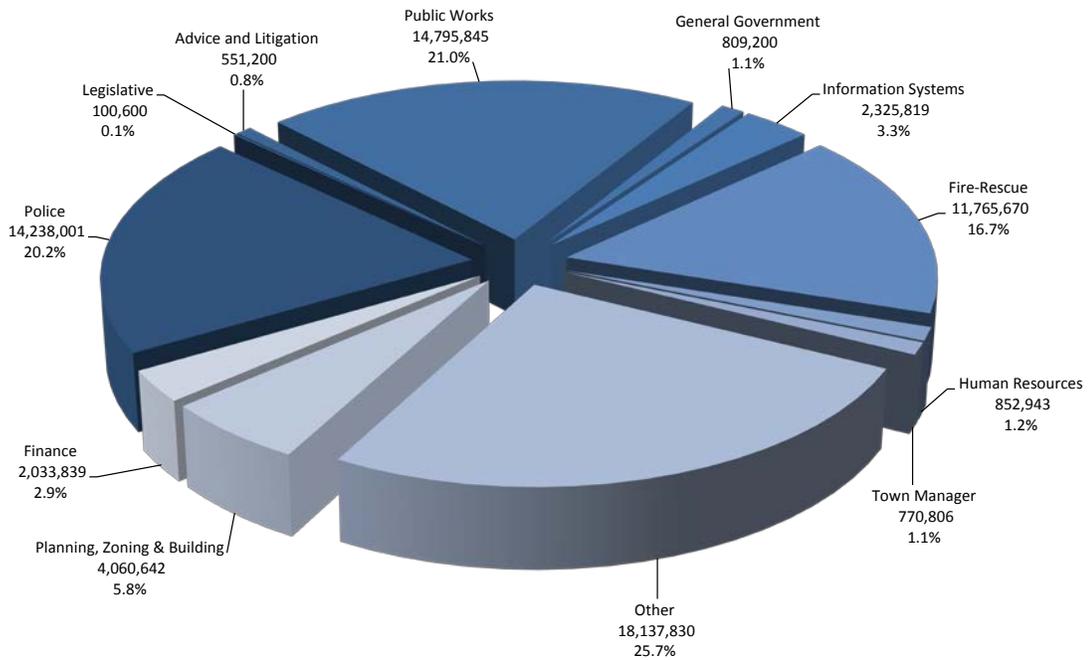
Salaries and Wages	\$	24,954,387
Employee Benefits		15,407,725
Contractual		9,026,523
Commodities		1,774,339
Capital Outlay		264,030
Contingency		944,686
Depreciation		2,104,561
Other		15,966,144
	\$	<u>70,442,395</u>

Expenditures by Function



General Government	\$	10,401,704
Public Safety		27,941,862
Physical Environment		12,204,084
Transportation		1,100,643
Culture and Recreation		1,963,735
Interfund Transfers		16,830,367
	\$	<u>70,442,395</u>

Expenditures by Department



Police	14,238,001
Legislative	100,600
Advice and Litigation	551,200
Public Works	14,795,845
General Government	809,200
Information Systems	2,325,819
Fire-Rescue	11,765,670
Human Resources	852,943
Town Manager	770,806
Other	18,137,830
Planning, Zoning & Building	4,060,642
Finance	2,033,839
	\$ 70,442,395

Program		FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	118,693	95,600	283,002	282,702	100,600	5.23%	0.14%
GENERAL GOVERNMENT	113	651,573	833,100	846,950	833,100	809,200	-2.87%	1.15%
TOWN MANAGER'S OFFICE	121	808,946	826,728	826,728	826,728	770,806	-6.76%	1.09%
ADVICE & LITIGATION	122	430,960	529,812	551,368	551,368	551,200	4.04%	0.78%
INFORMATION SYSTEMS	125	2,030,635	2,210,216	2,232,109	2,209,190	2,325,819	5.23%	3.30%
HUMAN RESOURCES	123	606,116	835,408	867,386	835,408	852,943	2.10%	1.21%
FINANCE								
Records Management	131	321,181	316,520	323,480	340,222	368,287	16.36%	0.52%
Financial Management	141	1,006,962	983,777	984,127	960,690	1,028,699	4.57%	1.46%
Purchasing	144	558,994	628,931	629,301	620,981	636,853	1.26%	0.90%
		1,887,137	1,929,228	1,936,908	1,921,893	2,033,839	5.42%	2.89%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	595,122	639,316	664,326	700,531	743,213	16.25%	1.06%
Permit Issuance	212	922,549	1,190,785	1,283,224	1,242,607	1,269,398	6.60%	1.80%
Inspection/Compliance	213	1,210,975	1,215,516	1,264,624	1,242,133	1,274,087	4.82%	1.81%
Landmarks Preservation	214	169,294	157,581	216,498	216,081	156,840	-0.47%	0.22%
Fire Prevention	215	350,715	359,597	359,597	359,597	312,807	-13.01%	0.44%
Code Enforcement	216	307,497	299,240	299,312	262,359	304,297	1.69%	0.43%
		3,556,152	3,862,035	4,087,581	4,023,308	4,060,642	5.14%	5.76%
LIBRARY SERVICES	321	297,659	306,580	306,580	306,580	315,777	3.00%	0.45%
FIRE-RESCUE								
Fire Administration	411	615,931	626,573	628,648	626,573	564,788	-9.86%	0.80%
Operations	417	9,285,614	9,823,892	9,824,431	9,823,892	10,185,148	3.68%	14.46%
Training	418	309,423	313,590	326,960	313,590	301,866	-3.74%	0.43%
Beach Rescue	419	645,825	722,431	722,431	717,249	713,868	-1.19%	1.01%
		10,856,793	11,486,486	11,502,470	11,481,304	11,765,670	2.43%	16.70%
POLICE								
Administrative Management	421	970,502	932,867	937,423	803,418	985,893	5.68%	1.40%
Org Crime/Vice/Narcotics	422	548,057	721,112	721,710	630,400	766,670	6.32%	1.09%
Records Information Systems	423	194,618	187,185	187,185	187,807	187,708	0.28%	0.27%
Training/Per/Pub Enf	424	248,045	268,636	268,636	275,385	281,203	4.68%	0.40%
Communications	425	1,358,754	1,539,441	1,549,738	1,499,611	1,575,493	2.34%	2.24%
Crime Scene/Evidence	426	190,275	206,086	207,254	196,006	202,700	-1.64%	0.29%
Patrol Services	428	7,841,826	8,134,846	8,147,066	7,904,135	8,558,071	5.20%	12.15%
Criminal Investigation	429	953,029	1,058,507	1,058,543	1,002,687	1,046,854	-1.10%	1.49%
Parking Control	430	582,646	640,306	641,906	580,387	633,409	-1.08%	0.90%
		12,887,752	13,688,986	13,719,461	13,079,836	14,238,001	4.01%	20.21%
PUBLIC WORKS								
Administrative Management	511	887,758	996,273	997,273	996,273	1,075,809	7.98%	1.53%
Street Repair/Maintenance	521	341,706	355,260	368,543	355,260	364,163	2.51%	0.52%
Traffic Control	523	204,002	242,645	242,945	242,645	287,034	18.29%	0.41%
Street Lighting	524	402,790	430,052	437,160	430,052	449,446	4.51%	0.64%
Storm Sewer Maintenance	531	867,164	844,618	854,848	844,618	858,429	1.64%	1.22%
Sanitary Sewer Maintenance	532	1,265,840	1,454,892	1,470,800	1,454,892	1,461,130	0.43%	2.07%
Sanitary Sewer Treatment	533	1,472,144	1,834,000	1,844,878	1,834,000	1,834,000	0.00%	2.60%
Residential Collection	541	925,283	1,020,620	1,020,620	1,020,620	851,912	-16.53%	1.21%
Commercial Collection	542	912,628	972,877	972,877	972,877	1,093,039	12.35%	1.55%
Refuse Disposal	543	40,553	50,000	50,000	50,000	50,000	0.00%	0.07%
Yard Trash Collection	544	1,754,238	1,804,167	1,837,080	1,804,167	1,888,659	4.68%	2.68%
Recycling	545	316,484	274,266	274,266	274,266	341,296	24.44%	0.48%
Beach Cleaning	546	99,785	102,912	102,912	102,912	102,218	-0.67%	0.15%
Parks	551	1,298,449	1,311,356	1,399,699	1,311,356	1,388,900	5.91%	1.97%
Facilities Maintenance	554	932,647	1,045,464	1,116,590	1,045,464	1,074,120	2.74%	1.52%
Parking Meter Maint & Collections	558	170,764	198,826	207,205	198,826	176,339	-11.31%	0.25%
General Engineering Services	561	625,528	635,452	766,067	635,452	661,628	4.12%	0.94%
Right of Way Inspections	565	120,998	142,162	142,162	142,162	139,203	-2.08%	0.20%
Equip Operations/Maintenance	571	591,449	639,961	644,274	639,961	698,520	9.15%	0.99%
Coastal Management	581	224,958	-	175,869	-	-	0.00%	0.00%
		13,455,168	14,355,803	14,926,068	14,355,803	14,795,845	3.07%	21.00%
TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	1,000,000	1,000,000	1,000,000	1,000,000	1,030,000	3.00%	1.46%
Coastal Protection Fund (309)	611	7,200,000	4,777,000	4,777,777	4,777,000	6,420,310	34.40%	9.11%
Debt Service Fund (205)	612	6,100,000	6,100,000	6,100,000	6,100,000	6,265,462	2.71%	8.89%
Group Health Retirees (610)	621	1,506,000	1,577,000	1,577,000	1,577,000	1,180,000	-25.17%	1.68%
Risk-W/C, Liab, Prop (501)	622	1,876,000	1,925,362	1,925,362	1,925,362	1,934,595	0.48%	2.75%
Employee Retirement Fund (600)	624	-	-	-	-	-	0.00%	0.00%
		17,682,000	15,379,362	15,380,139	15,379,362	16,830,367	9.43%	23.89%
EMERGENCY/DISASTER RESPONSE	710	12,314	47,000	47,000	47,000	47,000	0.00%	0.07%
CONTINGENT APPROPRIATIONS	711	-	909,000	727,000	-	944,686	3.93%	1.34%
General Operating Fund (001) Total		47,599,898	51,915,982	52,860,611	50,754,220	53,612,028	3.27%	76.11%
Transfers to Other Funds		17,682,000	15,379,362	15,380,139	15,379,362	16,830,367	9.43%	23.89%
TOTAL GENERAL FUND		65,281,898	67,295,344	68,240,750	66,133,582	70,442,395	4.68%	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 funding allocations for lobbying services and 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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	50,386	108,238	83,100	270,502	270,202	88,100	6.02%
Commodities	9,573	10,455	12,500	12,500	12,500	12,500	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	59,959	118,693	95,600	283,002	282,702	100,600	5.23%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	540,964	555,971	595,400	592,400	595,400	589,400	-1.01%
Employee Benefits	(623)	277	45,500	45,500	45,500	45,100	-0.88%
Contractual	83,398	95,325	192,200	209,050	192,200	174,700	-9.11%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	623,739	651,573	833,100	846,950	833,100	809,200	-2.87%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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:

A new appropriation for employee events has been added in lieu of external sponsorship of the annual employee appreciation picnic. This has been offset by a decrease in the budget for the Inspector General.



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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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	527,904	565,896	567,847	567,847	567,847	531,465	-6.41%
Employee Benefits	193,422	226,609	233,381	233,381	233,381	213,841	-8.37%
Contractual	8,385	9,364	16,700	16,700	16,700	16,700	0.00%
Commodities	6,168	7,077	8,800	8,800	8,800	8,800	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	735,879	808,946	826,728	826,728	826,728	770,806	-6.76%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. Decrease is associated with salary changes for new Town Manager and elimination of .10 FTE of the Director of Recreation and Special Projects position.

Employee Benefits:

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

Decrease is associated with reduction of longevity pay due to the retirement of the former Town Manager.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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
	5.100	5.100	5.100	5.100	5.000



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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, other labor related issues, and miscellaneous Town matters.

Expenditure Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	538,451	430,960	529,812	551,368	551,368	551,200	4.04%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	538,451	430,960	529,812	551,368	551,368	551,200	4.04%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	507,812	524,322	683,162	683,162	682,120	687,278	0.60%
Employee Benefits	226,625	265,708	341,825	341,825	341,841	332,753	-2.65%
Contractual	670,587	735,963	785,629	807,522	785,629	874,500	11.31%
Commodities	87,190	118,373	136,800	136,800	136,800	126,800	-7.31%
Capital Outlay	4,476	150,349	15,000	15,000	15,000	15,000	0.00%
Depreciation	315,902	235,920	247,800	247,800	247,800	289,488	16.82%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,812,592	2,030,635	2,210,216	2,232,109	2,209,190	2,325,819	5.23%

*FY 15 Adjusted includes FY 15 adopted budget plus purchase orders written against the FY 14 budget but spent against the FY 15 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 were increases in software maintenance due to the implementation of new modules in the Human Resources software and the consolidation of software maintenance for other departments within the Town into the Information Systems Budget. There was also an increase in hardware maintenance to cover the equipment in council chambers and to cover maintenance on the Police Camera System.

Commodities:

There was a \$10,000 decrease in software for FY16

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Information Systems Manager	1.000	1.000	1.000	1.000	1.000
Systems Analyst	1.000	1.000	1.000	3.000	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	8.000	8.000



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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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	327,558	346,232	383,001	383,001	383,001	412,705	7.76%
Employee Benefits	137,265	154,659	185,392	186,282	185,392	204,299	10.20%
Contractual	147,018	94,155	258,506	289,594	258,506	227,426	-12.02%
Commodities	20,930	10,393	7,832	7,832	7,832	7,836	0.05%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	677	677	677	677	677	677	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	633,448	606,116	835,408	867,386	835,408	852,943	2.10%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. Cost sharing to the funding for the Occupational Health & Wellness Nurse with the Town's health insurance and workers' compensation programs was created as both programs have a long history of being served by this position. An additional Human Resources Analyst (1.0 FTE) was requested in the proposed budget in order to obtain additional resources to manage the existing and expected volume increase in turnover, develop new recruitment and retention programs, coordinate and deliver essential training (competency, compliance, leadership and retirement plan education), and identify and implement additional efficiencies to existing services/operations.

Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan. Increase also due to the addition of a Human Resources Analyst.

Contractual:

The proposed budget for contractual includes an adjustment to the employee training program and cost sharing of the contracted physician services with the Town's health insurance and workers' compensation programs due to the services rendered.

Commodities:

Changes in this area are de minimis and due to improved sourcing of clinical supplies.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Director of Human Resources	0.800	0.776	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	0.500
Human Resources Analyst	0.900	0.900	0.900	0.900	1.900
HR Coordinator	0.350	0.350	0.350	0.350	0.350
HR Assistant	0.500	0.375	0.375	0.630	0.625
Office Assistant II/Clinic	0.370	0.375	0.375	0.375	0.375
	4.520	4.376	4.376	4.631	5.126



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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.

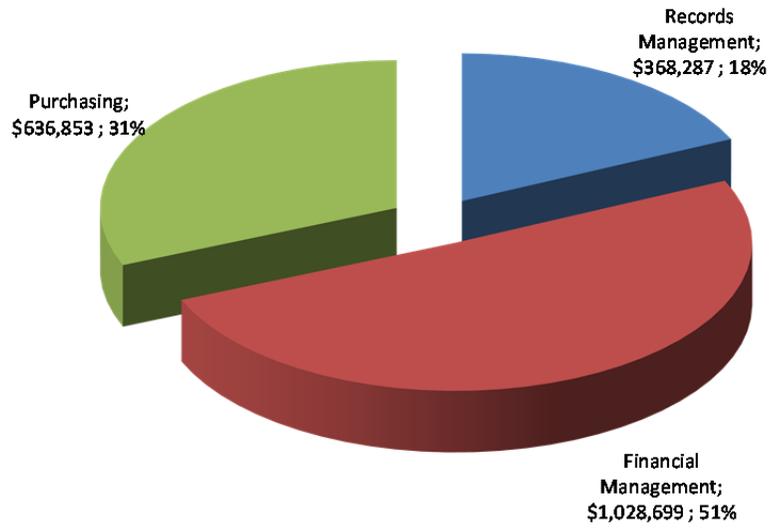
Revenue Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Taxi Permits	4,250	4,150	1,500	2,000	2,000	33.33%
Charitable Solicitations Fee	47,380	44,735	50,000	45,000	50,000	0.00%
Charitable Solicit. Adv. Fee	345	-	-	-	-	0.00%
Char Solit Late Filing Fee	6,325	5,710	7,000	7,000	7,000	0.00%
Meeting Tapes Sales	-	96	-	-	-	0.00%
Lien Search Fee	32,797	31,880	30,000	35,850	32,000	6.67%
	91,097	86,571	88,500	89,850	91,000	2.82%

Expenditure Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	1,177,457	1,142,449	1,204,628	1,204,628	1,185,938	1,212,986	0.69%
Employee Benefits	477,074	532,137	515,422	515,422	512,389	568,448	10.29%
Contractual	156,094	188,410	178,565	185,875	194,580	222,150	24.41%
Commodities	21,450	23,172	27,250	27,620	25,623	25,550	-6.24%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	3,034	969	3,363	3,363	3,363	4,705	39.90%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,835,109	1,887,137	1,929,228	1,936,908	1,921,893	2,033,839	5.42%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders w/ written against the FY14 budget but spent against the FY15 budget.



	FY2013	FY2014	FY2015	FY2016
Total Full Time Equivalent Employees	18.141	18.141	18.641	18.563

Changes to FTEs:

- Reallocation of labor costs with the Retirement, Health and OPEB funds

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, including an in-house election in 2016
- Process and issue various permits
- Fulfill public records requests
- Ensure record availability both electronically and by hard copy

Expenditure Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	172,645	182,635	192,585	192,585	205,649	205,523	6.72%
Employee Benefits	71,716	84,159	76,150	76,150	77,650	88,064	15.65%
Contractual	42,813	52,079	44,635	51,595	54,100	71,500	60.19%
Commodities	2,715	1,544	3,150	3,150	2,823	3,200	1.59%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,146	764	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	291,035	321,181	316,520	323,480	340,222	368,287	16.36%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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 proposed budget for contractual costs includes an increase to cover the cost of administering our own election. Said increase is partially covered by reductions in estimated tuition reimbursement and records backscanning.

Commodities:

The commodities budget contains a small increase to the cost of membership dues.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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
	3.000	3.000	3.000	3.000	3.000

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	596,109	580,273	580,754	580,754	550,000	584,822	0.70%
Employee Benefits	264,224	288,197	269,593	269,593	266,160	289,413	7.35%
Contractual	103,212	123,768	118,430	118,780	129,730	139,350	17.66%
Commodities	12,014	14,724	15,000	15,000	14,800	14,800	-1.33%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	368	-	-	-	-	314	100.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	975,927	1,006,962	983,777	984,127	960,690	1,028,699	4.57%

*FY15 Adjusted includes FY 15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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 rise in bank service charges due to popularity of online credit card use for parking ticket customers and for tuition reimbursement for degree seeking employees.

Commodities:

Decrease in publications/subscriptions.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Finance Director	0.950	0.926	0.926	0.926	0.850
Assistant Finance Director	1.000	0.981	0.981	0.981	0.975
Accounting Supervisor	1.000	0.977	0.977	0.977	0.950
Accounting Assistant	2.000	3.000	3.000	3.000	2.000
Accounting Clerk	3.000	1.988	1.988	1.988	2.988
Payroll Specialist	1.000	0.769	0.769	0.769	0.800
	8.950	8.641	8.641	8.641	8.563

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	408,703	379,541	431,289	431,289	430,289	422,641	-2.01%
Employee Benefits	141,134	159,781	169,679	169,679	168,579	190,971	12.55%
Contractual	10,069	12,563	15,500	15,500	10,750	11,300	-27.10%
Commodities	6,721	6,904	9,100	9,470	8,000	7,550	-17.03%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,520	205	3,363	3,363	3,363	4,391	30.57%
Other	-	-	-	-	-	-	0.00%
TOTALS	568,147	558,994	628,931	629,301	620,981	636,853	1.26%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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:

Postage costs and copy machine expenses have been decreased by reducing the printing of bids and mailing purchase orders. Bids are now being scanned and purchase orders are now only faxed or emailed. Professional development expenses have also decreased because the Assistant Manager that was hired in 2015 holds all required certifications.

Commodities:

There is a decrease in Building Maintenance Supplies as office renovation is expected to be completed in FY15.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Purchasing Manager	1.000	1.000	1.000	1.000	1.000
Assistant Purchasing Manager	1.000	1.000	1.000	1.000	1.000
Buyer	1.000	1.000	1.000	1.000	1.500
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	1.000
Public Works Purchasing Coordinator	0.500	0.500	0.500	0.500	-
Courier/Warehouse Assistant	0.500	-	-	0.500	0.500
	6.000	6.500	6.500	7.000	7.000

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.

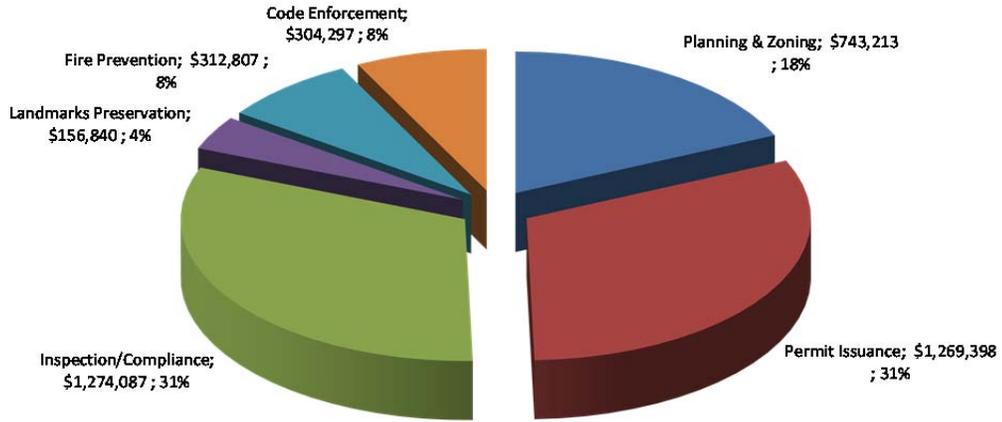
Revenue Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Business Tax Receipts	633,552	640,363	640,500	630,000	671,820	4.89%
Business Tax Receipt Penalties	33,236	62,348	25,000	25,000	25,000	0.00%
Building	4,309,754	4,824,353	4,100,000	5,581,495	4,100,000	0.00%
Electrical	437,172	414,267	375,000	458,732	400,000	6.67%
Plumbing	256,504	255,943	200,000	323,072	250,000	25.00%
Permit Processing	31,550	45,250	30,000	44,550	30,000	0.00%
Permit Penalty	60,898	18,836	25,000	116,882	35,000	40.00%
Except/Var. App.	161,350	241,533	155,000	157,066	160,000	3.23%
Consultants Fees	4,633	8,740	5,000	-	-	-100.00%
Special Plan Review Fee	412,700	338,350	275,000	399,150	325,000	18.18%
Reinspection Fees	2,550	1,500	2,100	2,500	2,500	19.05%
Special Detail - PZB	130	-	-	-	-	0.00%
Abandonments	1,973	2,797	-	-	-	0.00%
Architectural Fees	140,070	169,880	130,000	162,585	140,000	7.69%
Landmarks Submittal	27,980	25,220	20,000	23,600	25,000	25.00%
Mechanical Permits	381,481	304,720	300,000	376,779	325,000	8.33%
Contractor Registration Fee	10,600	9,600	10,000	9,000	10,000	0.00%
Landscape Permit	7,578	8,845	10,000	8,250	8,000	-20.00%
Advanced Irrigation	-	3,900	4,000	300	1,000	-75.00%
Miscellaneous Permit Fees	458	100	-	-	-	0.00%
Building Permit Search Fee	28,850	30,956	30,000	36,750	30,000	0.00%
Dune Vegetation Fee	-	3,695	4,000	4,000	2,000	-50.00%
Permit Revision Fee	224,025	210,875	150,000	172,125	175,000	16.67%
Right Of Way Permits	332,212	348,695	275,000	321,678	315,000	14.55%
County Occ. Licenses	17,291	22,240	15,000	15,000	15,000	0.00%
Tent Permits	20,879	26,517	20,000	25,000	20,000	0.00%
Bldg. Insp. Fund Fees	8,270	8,924	7,500	8,000	8,000	6.67%
Radon Gas	8,270	8,924	7,500	8,000	8,000	6.67%
Certification Copy	779	514	500	750	500	0.00%
Microfiche/Scanned Documents	1,200	906	1,000	500	500	-50.00%
	7,555,945	8,038,791	6,817,100	8,910,764	7,082,320	3.89%

Expenditure Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	1,922,625	1,967,409	2,093,487	2,093,487	1,951,008	2,088,567	-0.24%
Employee Benefits	740,969	812,690	925,284	925,284	909,873	972,061	5.06%
Contractual	576,746	701,038	710,240	915,654	1,012,953	854,190	20.27%
Commodities	39,890	34,564	99,103	119,235	115,553	102,575	3.50%
Capital Outlay	-	11,675	-	-	-	5,600	100.00%
Depreciation	21,573	28,776	33,921	33,921	33,921	37,649	10.99%
Other	-	-	-	-	-	-	0.00%
TOTALS	3,301,803	3,556,152	3,862,035	4,087,581	4,023,308	4,060,642	5.14%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.



	FY2013	FY2014	FY2015	FY2016
Full Time Equivalent Employees	26.250	26.250	27.250	28.250

Changes to FTEs:

- +1.0 Zoning Technician
- Reclassify existing Development Review Specialist to Administrative Assistant

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	327,019	330,906	347,135	347,135	330,100	387,921	11.75%
Employee Benefits	115,520	134,151	142,211	142,211	142,211	167,822	18.01%
Contractual	110,070	119,857	135,000	156,260	209,000	172,500	27.78%
Commodities	8,475	10,038	14,800	18,550	19,050	14,800	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	170	170	170	170	170	170	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	561,254	595,122	639,316	664,326	700,531	743,213	16.25%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. It also includes a proposed Zoning Technician position to assist the Department with processing zoning-related applications and inquiries, as well as review of architectural and construction permit applications for conformance with zoning regulations and approvals.

Employee Benefits:

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

Contractual:

Includes costs associated with legal services, general planning activities, periodic traffic counts and the on-going periodic review of the Comprehensive Plan required by the State under the Community Planning Act. (F.S. 163.3164).

Commodities:

Includes office and computer supplies and replacement costs, and continued software enhancements.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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
Zoning Technician	-	-	-	-	1.000
Development Review Specialist	0.500	0.500	0.500	0.500	-
Administrative Assistant	-	-	-	-	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
	3.570	3.570	3.570	3.570	4.570

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	563,202	563,349	648,070	648,070	605,000	631,603	-2.54%
Employee Benefits	210,224	234,132	300,784	300,784	294,979	299,115	-0.55%
Contractual	132,900	101,996	193,280	278,517	288,977	269,780	39.58%
Commodities	11,692	8,396	45,650	52,852	50,650	57,800	26.62%
Capital Outlay	-	11,675	-	-	-	5,600	100.00%
Depreciation	-	3,001	3,001	3,001	3,001	5,500	83.27%
Other	-	-	-	-	-	-	0.00%
TOTALS	918,018	922,549	1,190,785	1,283,224	1,242,607	1,269,398	6.60%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. It also reflects the reduction of salary levels due to the departure of DROP employees.

Employee Benefits:

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

Contractual:

This category represents contract costs related to construction permits, including permit review, travel and education, and storage and ultimate scanning of Department records. It also includes costs directly attributable to the Department for Town annual software maintenance. Increases are attributable to an increase in expedited contract Plan Review costs (offset by revenue for expedited review) and an increase in scanning costs of archived records.

Commodities:

Includes office and computer supplies and replacement costs, and continued software enhancements.

Capital Outlay:

This category includes scheduled computer hardware replacement costs.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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	1.700	1.400
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	2.000	2.500	2.500	2.500	2.500
Office Manager	0.530	0.530	0.530	0.530	0.530
Development Review Coordinator	0.500	-	-	-	-
Office Assistant II	-	-	0.500	0.500	0.500
Office Assistant III	1.000	1.000	1.000	1.000	1.000
	8.080	8.080	8.580	9.580	9.280

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	529,788	565,172	608,516	608,516	553,000	631,636	3.80%
Employee Benefits	220,051	252,083	285,253	285,253	279,286	294,848	3.36%
Contractual	222,986	362,372	273,700	313,700	352,700	303,700	10.96%
Commodities	9,968	9,001	25,700	34,808	34,800	18,600	-27.63%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	20,504	22,347	22,347	22,347	22,347	25,303	13.23%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,003,297	1,210,975	1,215,516	1,264,624	1,242,133	1,274,087	4.82%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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 represents contract costs related to construction permits, including permit inspections, travel and education, and storage and scanning. Increases reflect the outsourcing of some permit-related Public Works inspections, to assist the Department in improving the timeliness of these inspections, and allow in-house staff to concentrate on greater effectiveness of permit plan review.

Commodities:

Includes office and computer supplies and replacement costs, and any necessary software enhancements. There is a decrease in the amount of minor computer equipment planned to be replaced along with a decrease in the budget for additional software.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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	0.600
Administrative Assistant	-	-	-	-	0.500
Project Engineer	0.500	0.500	0.500	0.500	0.500
Development Review Specialist	0.500	0.500	0.500	0.500	-
Development Permit Coordinator	-	0.500	0.500	0.500	0.500
Development Review Coordinator	0.500	-	-	-	-
	7.600	7.600	7.600	7.600	7.900

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	58,342	59,091	59,763	59,763	59,763	58,864	-1.50%
Employee Benefits	20,009	23,053	24,318	24,318	24,318	24,476	0.65%
Contractual	77,061	86,099	70,600	129,517	129,100	70,600	0.00%
Commodities	1,181	1,051	2,900	2,900	2,900	2,900	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	156,593	169,294	157,581	216,498	216,081	156,840	-0.47%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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 represents costs for legal services and preservation consultants, travel and education, and postage, printing and advertising.

Commodities:

Includes office and computer supplies and replacement costs.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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
	0.750	0.750	0.750	0.750	0.750

PROGRAM: FIRE PREVENTION 215

(Program managed by Fire-Rescue)

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	261,339	259,264	258,745	258,745	258,745	205,574	-20.55%
Employee Benefits	87,556	81,148	82,349	82,349	82,349	89,508	8.69%
Contractual	11,624	9,958	16,000	16,000	16,000	16,050	0.31%
Commodities	218	345	2,503	2,503	2,503	1,675	-33.08%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	360,737	350,715	359,597	359,597	359,597	312,807	-13.01%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. The decrease is due to two employees scheduled to leave the DROP program and replaced with civilian employees.

Employee Benefits:

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

Contractual:

There was a slight increase for supplies needed for the Public Safety Open House event.

Commodities:

There was a decrease in this category due to publications that are only replaced when the new standards are published.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Division Chief - Fire Marshal	1.000	1.000	1.000	1.000	-
Assistant Fire Marshal	1.000	1.000	1.000	1.000	-
Fire Marshal	-	-	-	-	1.000
Fire Inspector	-	-	-	-	1.000
Office Assistant II	1.000	1.000	0.500	0.500	0.500
	3.000	3.000	2.500	2.500	2.500

PROGRAM: CODE ENFORCEMENT 216

(Program managed by Police)

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	182,935	189,627	171,258	171,258	144,400	172,969	1.00%
Employee Benefits	87,609	88,123	90,369	90,369	86,730	96,292	6.55%
Contractual	22,105	20,756	21,660	21,660	17,176	21,560	-0.46%
Commodities	8,356	5,733	7,550	7,622	5,650	6,800	-9.93%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	899	3,258	8,403	8,403	8,403	6,676	-20.55%
Other	-	-	-	-	-	-	0.00%
TOTALS	301,904	307,497	299,240	299,312	262,359	304,297	1.69%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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 were no significant changes in this category.

Commodities:

Reduction due to decrease in expected fuel costs.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Lead Code Compliance Officer II	1.000	1.000	1.000	1.000	-
Code Compliance Officer I	1.500	1.000	1.000	1.000	2.000
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
	3.750	3.250	3.250	3.250	3.250



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Town of Palm Beach Fire-Rescue



To: Thomas G. Bradford, Town Manager
 From: Jimmy Duane, Division Chief
 Date: June, 29 2015
 Subject: EMS billing increase

On October 1, 2002 the Town adopted and authorized the billing of all patients who are transported to the hospital for that service. Since that time, EMS billing fees have been increased twice, once in 2005 and the most recent in 2011.

Palm Beach Fire Rescue’s fees are currently below the median of rates for all agencies within Palm Beach County. Fire Rescue’s collection rate for that service is above average in comparison to the surrounding agencies. This is due to the Town of Palm Beach having a very high insured patient base, which results in a high payment rate. In addition, the Town of Palm Beach has a significant number of people over the age of 65 who are covered by Medicare and are privately insured.

On October 1, 2015 the Town is recommending that transport fees increase, similar to that of Boca Raton Fire Rescue. This increase will result in approximately a \$45,600 of additional charges, which will net approximately \$22,212 in additional revenue to the Town. The difference is due to the limits imposed by Medicare for maximum allowable charges, thus creating mandatory write-offs of those charges in excess of Medicare’s maximum allowable for EMS transports.

Ambulance Transport Fee Schedule Comparison						
	ALS 2	ALS 1	BLS	Mileage	Oxygen	Spinal Immobilization
Boca Raton Fire Rescue	\$850.00	\$750.00	\$750.00	\$12.00		
Palm Beach Fire Rescue (Proposed)	\$850.00	\$750.00	\$750.00	\$12.00		
Palm Beach Gardens Fire Rescue	\$800.00	\$750.00	\$700.00	\$12.00	\$30.00	
Delray Beach Fire Rescue	\$800.00	\$700.00	\$650.00	\$12.00		
Palm Beach County Fire Rescue	\$770.00	\$610.00	\$610.00	\$12.00		
West Palm Beach Fire Rescue	\$750.00	\$700.00	\$700.00	\$12.00		
Riviera Beach Fire Rescue	\$750.00	\$700.00	\$700.00	\$12.00		
Palm Beach Fire Rescue (Current)	\$750.00	\$650.00	\$650.00	\$12.00		
Tequesta Fire Rescue	\$625.00	\$435.00	\$435.00	\$7.25		
North Palm Beach Fire Rescue	\$600.00	\$545.00	\$495.00	\$8.00		
Boynton Beach Fire Rescue	\$575.00	\$425.00	\$350.00	\$8.00		\$20.00
City of Greenacres Department of P.S	\$555.00	\$430.00	\$430.00	\$8.55		
American Medical Response	\$470.00	\$460.00	\$375.00	\$8.50	\$30.00	
Medics Ambulance	\$460.00	\$460.00	\$410.00	\$8.50	\$30.00	

The level of call (ALS2, ALS1, or BLS) for ambulance billing is based upon guidelines established by Medicare.

Proposed additional revenue if new fees are adopted

Payor Type	Call Type	Total Trips	Current	New Projected	Projected Net	Current	Increased Charges Calculated
			Net Charges	Net Charges	Charge Increase	Net Coll %	at Current Collections %
BILL PATIENT	ALS	156	\$ 114,825.20	\$ 130,425.20	\$ 15,600.00	22%	\$ 3,380.92
	ALS2	3	\$ 3,612.00	\$ 3,912.00	\$ 300.00	0%	\$ -
	BLS	53	\$ 38,977.60	\$ 44,277.60	\$ 5,300.00	16%	\$ 845.88
BILL PATIENT Total		212	\$ 157,414.80	\$ 178,614.80	\$ 21,200.00	20%	\$ 4,189.29
					\$ -		
					\$ -		
Insurance	ALS	183	\$ 112,942.86	\$ 131,242.86	\$ 18,300.00	75%	\$ 13,799.62
	ALS2	4	\$ 2,864.83	\$ 3,264.83	\$ 400.00	66%	\$ 264.01
	BLS	59	\$ 36,374.78	\$ 42,274.78	\$ 5,900.00	67%	\$ 3,964.20
Insurance Total		246	\$ 152,182.47	\$ 176,782.47	\$ 24,600.00	73%	\$ 18,023.55
					Potential Revenue Increase	\$	22,212.83

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.

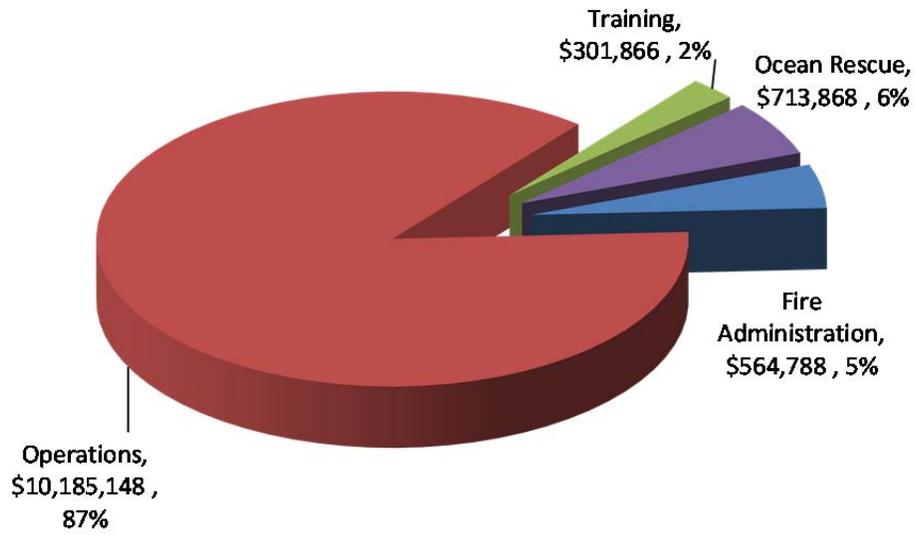
Revenue Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Fema Grant - Fire-Rescue	-	-	26,250	26,250	-	-100.00%
Fire Supplemental Compensation	30,402	30,412	33,000	30,000	33,000	0.00%
Special Detail-Fire	21,265	30,285	30,000	30,000	30,000	0.00%
Fire Prev Bonfires	3,600	3,300	4,000	3,500	3,500	-12.50%
Fire Prev Fire Hydrant	400	-	500	500	500	0.00%
Fire Prev Hot Work	58,037	55,903	45,000	64,543	53,000	17.78%
Fire Prev Public Assembly	1,285	1,000	2,000	2,000	2,000	0.00%
False Fire Alarms	23,330	25,494	15,000	20,000	20,000	33.33%
Fire Prev Fireworks	12,000	20,000	14,000	25,000	20,000	42.86%
Fire Prev Technical Fire Insp	39,130	48,693	40,000	40,000	40,000	0.00%
Fire Prev Annual Ins Fee	113,773	113,600	115,000	115,000	115,000	0.00%
Ems Transport Fees	325,967	321,920	350,000	388,000	410,000	17.14%
Room Rental Dep - South Fire	189	-	-	-	-	0.00%
	629,378	650,607	674,750	744,793	727,000	7.74%

Expenditure Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	5,948,844	5,984,281	6,437,380	6,437,380	6,437,380	6,336,236	-1.57%
Employee Benefits	3,200,625	3,671,676	3,898,630	3,898,630	3,893,248	4,096,234	5.07%
Contractual	284,658	359,339	324,193	339,638	324,193	363,864	12.24%
Commodities	234,567	253,246	250,291	250,830	250,491	234,631	-6.26%
Capital Outlay	-	14,982	35,000	35,000	35,000	137,130	291.80%
Depreciation	593,043	573,269	540,992	540,992	540,992	597,575	10.46%
Other	-	-	-	-	-	-	0.00%
TOTALS	10,261,737	10,856,793	11,486,486	11,502,470	11,481,304	11,765,670	2.43%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.



	FY2013	FY2014	FY2015	FY2016
Full Time Equivalent Employees	79.900	75.900	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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	365,251	361,479	366,176	366,176	366,176	375,211	2.47%
Employee Benefits	177,775	187,181	196,966	196,966	196,966	114,174	-42.03%
Contractual	49,834	51,593	47,450	49,525	47,450	60,550	27.61%
Commodities	9,442	11,692	11,500	11,500	11,500	11,700	1.74%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	3,986	3,986	4,481	4,481	4,481	3,153	-29.64%
Other	-	-	-	-	-	-	0.00%
TOTALS	606,288	615,931	626,573	628,648	626,573	564,788	-9.86%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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. Decrease due to 2.5 FTEs entering DROP program.

Contractual:

Increases in this category contain cost for a HIPAA Compliance Risk Analysis / Audit and additional air cards for Panasonic tablets acquired through the Palm Beach County EMS matching grant program. In addition, there was a small increase in expenses of bank service charges and miscellaneous expenses.

Commodities:

There were increases in professional association membership fees passed on by the associations.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Director of Public Safety	0.500	0.500	0.500	0.500	0.500
Deputy Fire Rescue Chief	1.000	1.000	1.000	1.000	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	-	-	-
	4.500	4.500	3.500	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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	5,129,716	5,139,019	5,536,718	5,536,718	5,536,718	5,424,478	-2.03%
Employee Benefits	2,799,682	3,142,840	3,335,346	3,335,346	3,335,346	3,658,644	9.69%
Contractual	145,097	195,988	162,543	162,543	162,543	167,014	2.75%
Commodities	219,772	236,659	229,491	230,030	229,491	215,590	-6.06%
Capital Outlay	-	14,982	35,000	35,000	35,000	137,130	291.80%
Depreciation	574,005	556,126	524,794	524,794	524,794	582,292	10.96%
Other	-	-	-	-	-	-	0.00%
TOTALS	8,868,272	9,285,614	9,823,892	9,824,431	9,823,892	10,185,148	3.68%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases
Decrease in salaries due to individuals completing the DROP program.

Employee Benefits:

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

Contractual:

Four Autopulse units due for replacement in fiscal year 2016 were extended. Extending the service life required the purchase of an additional year of extended warranty for all 4 units.

Commodities:

A reduction in supplies and permit certification fees resulted in a savings

Capital Outlay:

Increased funding for the Opticon Traffic Preemption devices for six additional intersections throughout the Town. There was also a reduction in EMS grant funding requests.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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	17.000	15.000	15.000	18.000	18.000
F/F, Driver/Engineer, Paramedic or EMT	17.000	15.000	15.000	12.000	12.000
Firefighter, Paramedic or EMT	28.000	30.000	27.000	27.000	27.000
Fleet Manager	0.200	0.200	0.200	0.200	0.200
Master Mechanic	1.200	0.200	0.200	0.200	0.200
	68.400	65.400	62.400	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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	118,364	125,813	125,008	125,008	125,008	129,128	3.30%
Employee Benefits	58,344	68,725	73,182	73,182	73,182	35,897	-50.95%
Contractual	89,386	111,758	113,400	126,770	113,400	133,100	17.37%
Commodities	4,053	3,127	2,000	2,000	2,000	3,741	87.05%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	270,147	309,423	313,590	326,960	313,590	301,866	-3.74%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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. Decrease due to entry of employee into DROP program.

Contractual:

There is a significant increase in educational reimbursement due to the increase of degree seeking employees. In addition there was an increase Professional Development for proper preparation with succession planning.

Commodities:

There was an increase in publications and subscription fees.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	335,513	357,970	409,478	409,478	409,478	407,419	-0.50%
Employee Benefits	164,824	272,930	293,136	293,136	287,754	287,519	-1.92%
Contractual	341	-	800	800	800	3,200	300.00%
Commodities	1,300	1,768	7,300	7,300	7,500	3,600	-50.68%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	15,052	13,157	11,717	11,717	11,717	12,130	3.52%
Other	-	-	-	-	-	-	0.00%
TOTALS	517,030	645,825	722,431	722,431	717,249	713,868	-1.19%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. Decrease in salaries due to individuals completing the DROP program.

Employee Benefits:

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

Contractual:

Increase for the relocation of lifeguard towers during significant high tides during storm events.

Commodities:

Reduction in cost due to equipment purchased in fiscal year 2015 that will not require replacement for several years.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Supervisor Lifeguard	-	-	1.000	1.000	1.000
Assistant Supervisor Lifeguard	2.000	1.000	-	-	-
Lifeguard On-Call	3.000	3.000	3.000	3.000	3.000
Lifeguard	4.000	5.000	5.000	5.000	5.000
	9.000	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.

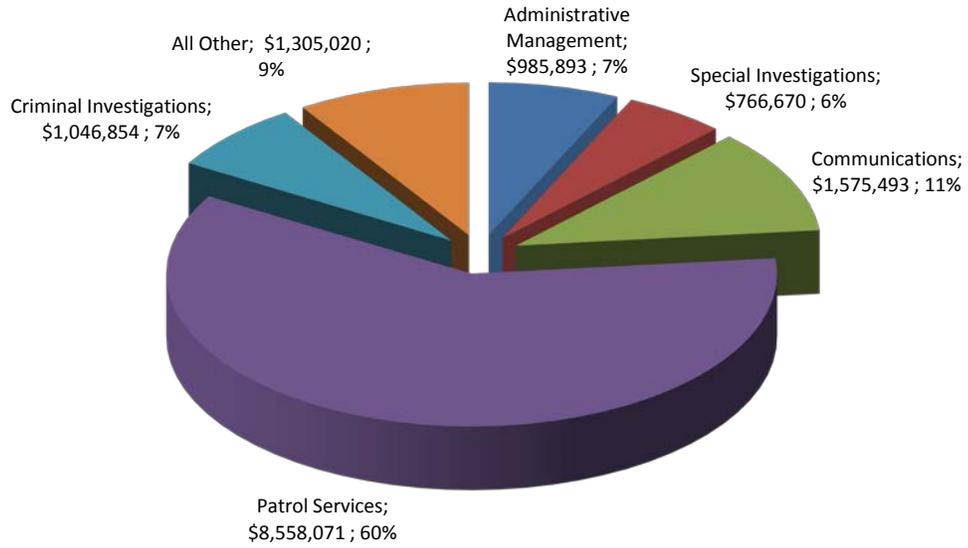
Revenue Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Bullet Proof Vests Grant	3,861	-	2,500	2,500	-	-100.00%
Fdle Justice Assistance Grant						0.00%
911 Equip Reimbursement	55,463	82,735	108,000	85,000	100,000	-7.41%
Seized Tag	2,967	2,950	3,000	3,000	3,000	0.00%
\$12.50 Citation Monies	25,522	3,555	5,000	5,000	5,000	0.00%
Special Assignment Ot - Other	631,809	688,627	625,000	571,023	625,000	0.00%
Police Id Cards	17,219	15,264	20,000	17,500	17,500	-12.50%
Burglar Alarm False Alarm Fees	85,550	81,550	25,000	77,619	50,000	100.00%
Burglar Alarm Registration Fee	47,903	47,674	50,000	95,000	95,000	90.00%
Burglar Alarm - Penalties	5,147	2,828	5,000	5,000	5,000	0.00%
Burglar Alarm - Direct Connect	5,600	6,210	50,000	15,000	15,000	-70.00%
Valet Parking Permit	11,100	10,150	10,000	10,000	10,000	0.00%
Fines - Other Parking	558,859	711,491	700,000	725,000	725,000	3.57%
Fines - Parking Meters	63,786	75,356	50,000	75,000	75,000	50.00%
Row Parking Violation Fines	9,258	16,357	20,000	13,000	15,000	-25.00%
Moving Violations	8,121	9,875	10,000	11,000	10,000	0.00%
Revenue/2nd \$ Funding	1,840	3,546	4,000	3,000	3,000	-25.00%
Boot Fees	21,000	27,300	26,000	25,000	26,000	0.00%
Penalty - Other Parking	153,335	199,705	165,000	190,000	190,000	15.15%
Penalty - Parking Meters	21,593	24,792	25,000	30,000	30,000	20.00%
Code Compliance Fines	681,546	845,075	200,000	200,000	200,000	0.00%
Code Compliance Admin Fee	11,450	10,687	10,000	10,000	10,000	0.00%
Rebate For Town Towing	1,656	2,652	2,000	1,900	2,000	0.00%
	2,424,585	2,868,379	2,115,500	2,170,542	2,211,500	4.54%

Expenditure Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	7,043,090	7,101,773	7,694,591	7,694,591	7,177,330	7,794,762	1.30%
Employee Benefits	3,770,286	4,452,190	4,760,819	4,760,819	4,694,952	5,012,607	5.29%
Contractual	360,204	432,386	438,922	443,320	417,517	453,300	3.28%
Commodities	363,705	396,441	372,095	388,467	357,773	356,500	-4.19%
Capital Outlay	30,661	31,644	5,700	15,405	15,405	92,800	1528.07%
Depreciation	428,271	473,318	416,859	416,859	416,859	528,032	26.67%
Other	-	-	-	-	-	-	0.00%
TOTALS	11,996,217	12,887,752	13,688,986	13,719,461	13,079,836	14,238,001	4.01%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders w ritten against the FY14 budget but spent against the FY15 budget.



	FY2013	FY2014	FY2015	FY2016
Full Time Equivalent Employees	104.350	103.350	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 and the Department.
- Develop staff members for future leadership roles.

Expenditure Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	590,161	574,053	562,497	562,497	459,608	590,633	5.00%
Employee Benefits	225,104	276,909	287,823	287,823	267,754	254,910	-11.44%
Contractual	68,881	69,302	46,447	46,847	35,800	110,350	137.58%
Commodities	37,943	47,531	36,100	40,256	40,256	30,000	-16.90%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,358	2,707	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	923,447	970,502	932,867	937,423	803,418	985,893	5.68%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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 consolidation of educational reimbursement expenses for entire department (for degree seeking employees).

Commodities:

Decrease in minor office furniture/equipment purchases and purchase of new/replacement uniforms.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Director of Public Safety	0.500	0.500	0.500	0.500	0.500
Deputy Police Chief	1.000	1.000	1.000	1.000	1.000
Major	1.000	1.000	-	-	-
Lieutenant	-	-	2.000	2.000	1.000
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
	5.500	5.500	5.500	5.500	5.500

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	319,279	262,201	379,178	379,178	299,412	418,655	10.41%
Employee Benefits	206,031	235,133	299,402	299,402	286,456	303,040	1.22%
Contractual	21,045	24,298	23,800	24,182	25,800	24,300	2.10%
Commodities	18,431	14,037	15,000	15,216	15,000	13,000	-13.33%
Capital Outlay	-	7,800	-	-	-	-	0.00%
Depreciation	5,891	4,588	3,732	3,732	3,732	7,675	105.65%
Other	-	-	-	-	-	-	0.00%
TOTALS	570,677	548,057	721,112	721,710	630,400	766,670	6.32%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. Increase due to more senior officers currently assigned to this division.

Employee Benefits:

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

Contractual:

No substantial changes to this category.

Commodities:

Reduction due to decrease in expected fuel costs.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	112,299	114,997	115,284	115,284	115,184	118,427	2.73%
Employee Benefits	58,700	65,031	57,244	57,244	59,466	55,524	-3.00%
Contractual	8,039	7,478	10,600	10,600	9,100	9,100	-14.15%
Commodities	3,182	6,644	3,000	3,000	3,000	3,600	20.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	935	468	1,057	1,057	1,057	1,057	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	183,155	194,618	187,185	187,185	187,807	187,708	0.28%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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:

Decrease in training/professional development expenses.

Commodities:

Increase for minor office/furniture and equipment.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	170,929	146,036	158,245	158,245	164,500	173,995	9.95%
Employee Benefits	75,241	86,622	97,391	97,391	97,885	93,708	-3.78%
Contractual	2,631	7,060	8,000	8,000	8,000	8,500	6.25%
Commodities	3,841	3,437	4,100	4,100	4,100	4,100	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	5,232	4,890	900	900	900	900	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	257,874	248,045	268,636	268,636	275,385	281,203	4.68%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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:

Minor increase for training/professional development expenses.

Commodities:

No changes in this category.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Training & Comm Relations Coor	-	1.000	1.000	1.000	1.000
Crime Prevention Specialist	1.000	1.000	-	-	-
Office Assistant II	1.000	1.000	2.000	2.000	2.000
Sergeant	1.000	-	-	-	-
	3.000	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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	754,405	757,711	883,074	883,074	843,829	916,939	3.83%
Employee Benefits	386,802	401,729	474,809	474,809	475,227	504,374	6.23%
Contractual	138,231	149,361	146,575	147,167	135,867	113,000	-22.91%
Commodities	7,215	7,466	7,600	7,600	7,600	7,250	-4.61%
Capital Outlay	-	7,856	-	9,705	9,705	-	0.00%
Depreciation	65,006	34,631	27,383	27,383	27,383	33,930	23.91%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,351,659	1,358,754	1,539,441	1,549,738	1,499,611	1,575,493	2.34%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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:

Decrease is the result of bi-annual training expenses and the re-allocation of cost associated with radio operation to the Fire Rescue Department.

Commodities:

Reduction is the result of expenses associated with anticipated webinar classes.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Lead Telecommunications Supervisor	1.000	1.000	1.000	1.000	1.000
Telecommunications Supervisor	2.000	2.000	3.000	3.000	3.000
Telecommunicator	10.000	10.500	9.500	10.500	10.500
Call-Taker	1.000	1.000	1.000	1.000	1.000
	14.000	14.500	14.500	15.500	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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	130,201	130,753	142,815	142,815	132,605	144,420	1.12%
Employee Benefits	37,745	29,664	32,421	32,421	32,301	30,630	-5.52%
Contractual	12,352	10,469	12,900	14,068	12,900	15,050	16.67%
Commodities	10,806	7,759	6,400	6,400	6,650	6,750	5.47%
Capital Outlay	-	6,283	5,700	5,700	5,700	-	-100.00%
Depreciation	11,769	5,347	5,850	5,850	5,850	5,850	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	202,873	190,275	206,086	207,254	196,006	202,700	-1.64%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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:

Increase for advertising fees associated with the County Thrift Store Auctions.

Commodities:

Slight increase in linen/towel service expenses and minor office equipment.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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	-	-	-
	2.500	2.500	2.000	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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	4,111,522	4,271,655	4,483,468	4,483,468	4,297,277	4,485,042	0.04%
Employee Benefits	2,285,123	2,818,095	2,910,913	2,910,913	2,890,721	3,167,474	8.81%
Contractual	85,495	143,888	145,900	146,156	141,800	119,100	-18.37%
Commodities	259,252	283,108	278,295	290,259	258,067	262,200	-5.78%
Capital Outlay	27,666	9,705	-	-	-	92,800	100.00%
Depreciation	271,176	315,375	316,270	316,270	316,270	431,455	36.42%
Other	-	-	-	-	-	-	0.00%
TOTALS	7,040,234	7,841,826	8,134,846	8,147,066	7,904,135	8,558,071	5.20%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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:

Decrease due mainly to equipment maintenance costs on security cameras. Also includes decreases to vehicle maintenance costs, data line charges, and dry-cleaning.

Commodities:

Decrease is the result of reductions in anticipated expenses in office supplies, fuel, and ammunition.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Captain	4.000	4.000	4.000	4.000	4.000
Sergeant	8.000	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	-	-
Master Mechanic	0.800	0.800	0.800	0.800	0.800
Fleet Manager	0.800	0.800	0.800	0.800	0.800
	56.600	56.600	56.600	55.600	55.600

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	582,924	561,043	630,983	630,983	584,242	611,724	-3.05%
Employee Benefits	325,432	362,711	395,619	395,619	383,890	391,500	-1.04%
Contractual	6,702	8,455	12,800	12,800	15,250	20,700	61.72%
Commodities	10,165	10,484	10,000	10,036	10,200	10,000	0.00%
Capital Outlay	2,995	-	-	-	-	-	0.00%
Depreciation	14,421	10,336	9,105	9,105	9,105	12,930	42.01%
Other	-	-	-	-	-	-	0.00%
TOTALS	942,639	953,029	1,058,507	1,058,543	1,002,687	1,046,854	-1.10%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. Reduction is the result of a less senior detectives in the unit.

Employee Benefits:

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

Contractual:

Increase is the result of additional funds for investigation expenses and training for new detectives.

Commodities:

No change in this category.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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	-	-	-
	7.500	7.500	7.000	7.000	7.000

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	271,370	283,324	339,047	339,047	280,673	334,927	-1.22%
Employee Benefits	170,108	176,296	205,197	205,197	201,252	211,447	3.05%
Contractual	16,828	12,075	31,900	33,500	33,000	33,200	4.08%
Commodities	12,870	15,975	11,600	11,600	12,900	19,600	68.97%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	52,483	94,976	52,562	52,562	52,562	34,235	-34.87%
Other	-	-	-	-	-	-	0.00%
TOTALS	523,659	582,646	640,306	641,906	580,387	633,409	-1.08%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. Reduction is the result of less senior staff.

Employee Benefits:

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

Contractual:

Increase due to additional data line charges for Parking Enforcement devices and printing for citations.

Commodities:

Increase budget for replacement traffic boots and replacement cellular phones for enforcement officers.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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	6.000	6.000	6.000	6.000	6.000
Code/Parking Enforcement Specialist	0.250	0.250	0.250	0.250	0.250
	7.750	7.750	7.750	7.750	7.750



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DEPARTMENT: PUBLIC WORKS

Mission: The Public Works Department exists to create and maintain a safe, clean and aesthetically pleasing environment for all the citizens of Palm Beach. This efficient and cost effective environment is provided for the residents, businesses, visitors, and employees who utilize the Town facilities in our community. The Public Works Department applies both proven and innovative techniques and systems to provide for excellence in the operation, construction, maintenance and repair of the public buildings, structures and grounds to achieve this purpose. The continuous stewardship of the Town's infrastructure and coastal resources is achieved through the dedicated efforts of a diverse group of operational, administrative, engineering, and construction professionals.

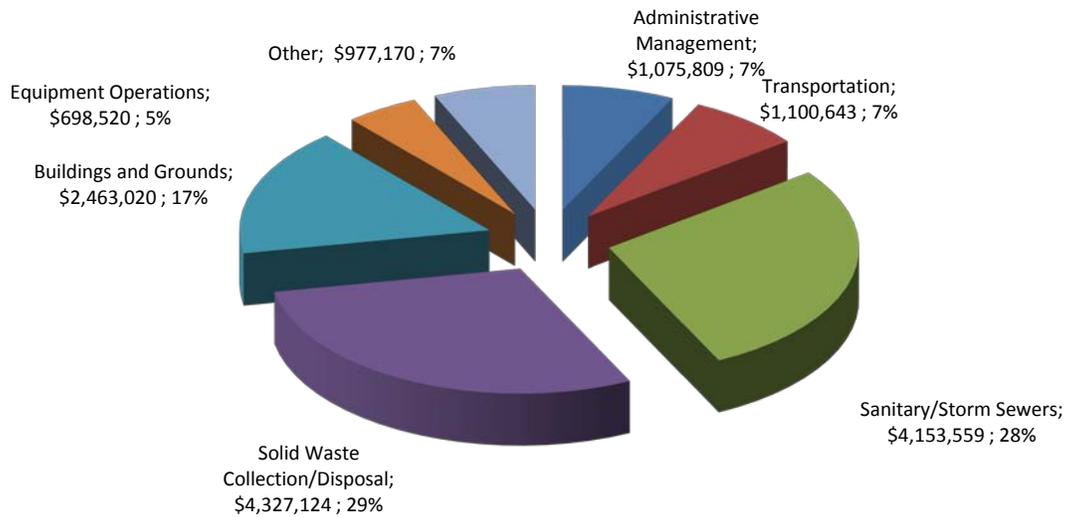
Revenue Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Special Solid Waste	8,553	11,235	10,000	10,000	10,000	0.00%
Solid Waste	962,527	947,431	947,600	947,000	976,028	3.00%
Comp. Garbage Collection Fee	257,009	239,488	262,000	262,000	269,860	3.00%
SWA Recycling Revenue	31,109	25,186	30,000	25,000	25,000	-16.67%
Historic Speciman Tree Fee	4,862	3,094	5,000	5,000	5,000	0.00%
	1,264,060	1,226,434	1,254,600	1,249,000	1,285,888	2.49%

Expenditure Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	4,947,723	4,963,901	5,268,503	5,268,503	5,268,503	5,300,988	0.62%
Employee Benefits	2,360,249	2,691,608	2,670,272	2,670,272	2,670,272	2,782,382	4.20%
Contractual	4,347,724	4,451,366	5,001,121	5,533,356	5,001,121	5,153,993	3.06%
Commodities	761,056	775,005	838,575	876,605	838,575	898,547	7.15%
Capital Outlay	27,638	9,232	3,500	3,500	3,500	13,500	285.71%
Depreciation	607,519	564,056	573,832	573,832	573,832	646,435	12.65%
Other	-	-	-	-	-	-	0.00%
TOTALS	13,051,909	13,455,168	14,355,803	14,926,068	14,355,803	14,795,845	3.07%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.



	FY2013	FY2014	FY2015	FY2016
Full Time Equivalent Employees	88.020	88.042	87.540	89.040

Changes to FTEs:

- Increase Mechanic I position from part-time (.5) to full-time (1.0)
- Add Engineering Technical Support Specialist (1.0)

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 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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	580,391	587,072	634,274	634,274	634,274	681,662	7.47%
Employee Benefits	225,001	268,925	284,062	284,062	284,062	317,710	11.85%
Contractual	22,270	20,577	64,500	65,500	64,500	63,000	-2.33%
Commodities	10,322	6,947	9,200	9,200	9,200	9,200	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	4,237	4,237	4,237	4,237	4,237	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	837,984	887,758	996,273	997,273	996,273	1,075,809	7.98%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. Includes additional resource for administrative support associated with coastal management and engineering.

Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan. Increase due to the addition of an Engineering Technical Support Specialist.

Contractual:

No appreciable change

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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
Buyer	-	-	-	-	0.500
Office Manager	1.000	1.000	1.000	1.000	1.000
Engineering Technical Support Specialist	-	-	-	-	1.000
Office Assistant II	2.000	3.000	4.000	4.000	4.000
Records Maintenance Asst I	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
	8.000	8.500	8.500	8.500	9.500

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
- Inspect the condition of streets, sidewalks, and paths to prioritize maintenance, repairs and replacement appropriately
- Respond to emergencies and priorities in a timely fashion

Expenditure Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	109,603	105,139	86,450	86,450	86,450	92,484	6.98%
Employee Benefits	48,147	51,372	51,606	51,606	51,606	50,140	-2.84%
Contractual	166,005	143,792	176,985	190,268	176,985	189,625	7.14%
Commodities	11,560	21,760	15,820	15,820	15,820	15,180	-4.05%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	22,552	19,643	24,399	24,399	24,399	16,734	-31.42%
Other	-	-	-	-	-	-	0.00%
TOTALS	357,867	341,706	355,260	368,543	355,260	364,163	2.51%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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 slight increase due to a greater amount of sidewalk pressure cleaning.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Facilities Maintenance Division Manager	0.100	0.100	0.100	0.100	0.100
Streets/Parks Supervisor	0.110	0.110	0.135	0.134	0.135
Street & Sign Painter	-	-	0.008	0.008	0.008
Equipment Operator I/Streets	1.800	1.800	1.310	1.310	1.310
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
	2.020	2.020	1.563	1.562	1.563

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
- Install new signs as approved by the Town Manager, and upgrade/replace signs as needed to be consistent with industry standards

Expenditure Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	77,658	85,363	100,787	100,787	100,787	118,789	17.86%
Employee Benefits	36,774	48,488	52,166	52,166	52,166	57,998	11.18%
Contractual	17,656	13,828	39,725	40,025	39,725	40,075	0.88%
Commodities	38,681	51,819	42,745	42,745	42,745	62,450	46.10%
Capital Outlay	-	-	3,500	3,500	3,500	4,000	14.29%
Depreciation	5,063	4,504	3,722	3,722	3,722	3,722	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	175,832	204,002	242,645	242,945	242,645	287,034	18.29%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases, and minor reallocation of labor hours for traffic sign installments.

Employee Benefits:

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

Commodities:

This increase is associated with a larger number of retro-reflective signs being replaced.

Full Time Equivalent Employees	FY2011	FY2013	FY2014	FY2015	FY2016
Facilities Maintenance Division Manager	0.200	0.200	0.180	0.180	0.180
Electrician Supervisor	0.170	0.170	0.203	0.203	0.203
Streets/Parks Supervisor	0.010	0.010	0.005	0.005	0.005
General Maintenance Supervisor	0.010	0.010	0.090	0.090	0.090
Industrial Electrician	-	-	-	-	0.528
Electrician II	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	0.500	0.500	0.750
	1.320	1.180	1.546	1.546	1.796

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.
- Conduct periodic inspections of street lights to ensure they are operating properly.

Expenditure Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	107,044	95,715	77,142	77,142	77,142	79,382	2.90%
Employee Benefits	56,830	34,948	34,187	34,187	34,187	35,392	3.52%
Contractual	271,108	204,038	247,130	251,150	247,130	252,450	2.15%
Commodities	42,271	43,703	46,785	49,873	46,785	50,515	7.97%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	24,386	24,386	24,808	24,808	24,808	31,707	27.81%
Other	-	-	-	-	-	-	0.00%
TOTALS	501,639	402,790	430,052	437,160	430,052	449,446	4.51%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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:

This figure reflects a slight increase in fuel requirements and materials/supplies.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Electrician Supervisor	0.460	0.460	0.360	0.360	0.360
Industrial Electrician	-	-	-	-	0.600
Electrician II	0.890	1.600	0.600	0.600	-
Facilities Maintenance Division Manager	0.100	0.100	0.100	0.100	0.100
	1.450	2.160	1.060	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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	288,806	291,725	330,864	330,864	330,864	333,658	0.84%
Employee Benefits	141,183	187,166	167,037	167,037	167,037	176,345	5.57%
Contractual	205,399	334,707	257,700	264,960	257,700	262,000	1.67%
Commodities	62,600	38,565	72,700	75,670	72,700	66,290	-8.82%
Capital Outlay	-	1,477	-	-	-	-	0.00%
Depreciation	5,376	13,524	16,317	16,317	16,317	20,136	23.41%
Other	-	-	-	-	-	-	0.00%
TOTALS	703,364	867,164	844,618	854,848	844,618	858,429	1.64%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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:

This reflects a decrease in fuel requirements and a reduction in equipment maintenance supplies (replacement pumps).

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Building Maintenance Worker	0.020	0.020	0.022	0.023	0.022
Electrician II	0.420	0.280	0.561	0.560	-
Electrician Supervisor	0.100	0.100	0.143	0.143	0.143
Equipment Operator I/WRD	0.250	0.400	-	-	-
Equipment Operator II/WRD	0.250	0.050	-	-	-
Equipment Operator I/Streets	-	-	0.074	0.074	0.074
General Maintenance Supervisor	-	-	0.010	0.010	0.010
Industrial Electrician	-	-	-	-	0.561
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
Mechanic I/WRD	1.500	0.520	-	-	-
Mechanic II/WRD	0.380	0.270	-	-	-
Operations Supervisor	0.380	0.380	0.500	0.443	0.480
Street/Parks Supervisor	-	-	0.010	0.010	0.010
Tree Trimmer	0.040	-	-	-	-
Wastewater Operator I/WRD	2.000	2.140	-	-	-
Wastewater Operator II/WRD	0.380	0.500	-	-	-
Wastewater Technician I	-	0.250	-	-	-
Water Resource Technician I	-	-	3.455	2.612	2.650
Water Resource Technician II	-	-	1.055	0.587	0.705
WRD Manager	0.300	0.400	0.400	0.600	0.600
	6.030	5.320	6.240	5.072	5.265

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.
- Televis gravity lines and repair as necessary.
- Closely monitor run time for pumps.
- Reduce inflow and infiltration into systems to reduce treatment costs.
- Emergency repairs, and electrical maintenance of storm and sewer pump station controls, telemetry systems, and back-up generator systems.
- Upgrade stations to improve efficiency.

Expenditure Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	678,761	655,478	777,910	777,910	777,910	705,508	-9.31%
Employee Benefits	310,267	332,422	372,478	372,478	372,478	400,627	7.56%
Contractual	110,006	131,202	145,700	145,700	145,700	147,835	1.47%
Commodities	83,031	93,183	96,150	112,058	96,150	128,070	33.20%
Capital Outlay	-	2,930	-	-	-	-	0.00%
Depreciation	73,740	50,625	62,654	62,654	62,654	79,090	26.23%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,255,805	1,265,840	1,454,892	1,470,800	1,454,892	1,461,130	0.43%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. Decrease due to reallocation of labor hours.

Employee Benefits:

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

Commodities:

This reflects an increase in fuel requirements and equipment maintenance supplies (replacement valves at pump stations).

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Building Maintenance Worker	0.020	0.020	0.022	0.023	0.022
Electrician II	0.630	0.420	0.732	0.728	-
Electrician Supervisor	0.130	0.130	0.170	0.170	0.170
Equipment Operator I/WRD	0.750	0.600	-	-	-
Equipment Operator II/WRD	0.750	0.950	-	-	-
General Maintenance Supervisor	0.010	0.010	0.010	0.010	0.010
Industrial Electrician	-	-	-	-	0.727
Irrigation and Spray Technician	0.010	0.010	0.005	0.005	0.005
Operations Supervisor/WRD	0.620	0.620	0.500	0.557	0.520
Mechanic I/WRD	1.500	1.480	-	-	-
Mechanic II/WRD	0.620	0.730	-	-	-
Street & Sign Painter	0.010	0.010	-	-	-
Tree Trimmer	0.040	-	-	-	-
Wastewater Operator I/WRD	5.000	4.860	-	-	-
Wastewater Operator II/WRD	0.620	0.500	-	-	-
Water Resource Technician I	-	-	7.545	8.388	8.350
Water Resource Technician II	-	-	1.945	2.413	2.295
Wastewater Technician I	-	0.750	-	-	-
WRD Manager	0.700	0.600	0.600	0.400	0.400
	11.410	11.690	11.529	12.694	12.499

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	1,244,776	1,472,144	1,834,000	1,844,878	1,834,000	1,834,000	0.00%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,244,776	1,472,144	1,834,000	1,844,878	1,834,000	1,834,000	0.00%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Contractual:

This 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 garbage 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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	438,889	463,759	531,642	531,642	531,642	442,471	-16.77%
Employee Benefits	258,469	336,139	348,706	348,706	348,706	262,261	-24.79%
Contractual	760	127	1,650	1,650	1,650	2,650	60.61%
Commodities	50,714	51,901	56,475	56,475	56,475	56,140	-0.59%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	86,211	73,357	82,147	82,147	82,147	88,390	7.60%
Other	-	-	-	-	-	-	0.00%
TOTALS	835,043	925,283	1,020,620	1,020,620	1,020,620	851,912	-16.53%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

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

Employee Benefits:

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

Contractual:

This reflects a minor increase in building/facility maintenance effort.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Building Maintenance Worker	0.020	0.020	0.022	0.023	0.022
Electrician II	-	-	0.015	0.015	-
Electrician Supervisor	-	-	0.005	0.005	0.005
Equipment Operator I/6 yd	6.200	7.200	7.200	7.200	7.200
Equipment Operator 20/60 yd	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
Industrial Electrician	-	-	-	-	0.015
Laborer I/Trash	0.500	-	-	-	-
Laborer I/Sanitation	-	-	1.000	1.000	-
Parks Laborer	0.050	0.050	0.050	0.050	-
Parks Technician	-	-	-	-	0.050
Street & Sign Painter	-	-	0.025	0.025	0.025
Streets/Parks Supervisor	-	-	0.005	0.006	0.005
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	9.460	10.512	10.514	8.762

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	409,831	390,015	420,403	420,403	420,403	476,381	13.32%
Employee Benefits	175,675	200,247	197,013	197,013	197,013	219,338	11.33%
Contractual	244,740	219,764	257,600	257,600	257,600	264,900	2.83%
Commodities	35,710	36,690	37,500	37,500	37,500	49,284	31.42%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	69,994	65,912	60,361	60,361	60,361	83,136	37.73%
Other	-	-	-	-	-	-	0.00%
TOTALS	935,950	912,628	972,877	972,877	972,877	1,093,039	12.35%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

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

Employee Benefits:

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

Commodities:

This increase reflects a larger than anticipated fuel requirement.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Equipment Operator 20/60 yd	0.120	0.250	0.250	0.250	-
Equipment Operator II/20 yd	2.000	2.000	1.800	1.800	2.000
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	4.000
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	6.050	5.850	5.850	6.800

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	33,675	40,553	50,000	50,000	50,000	50,000	0.00%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	33,675	40,553	50,000	50,000	50,000	50,000	0.00%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	799,801	810,875	849,738	849,738	849,738	848,353	-0.16%
Employee Benefits	473,105	537,908	522,018	522,018	522,018	554,040	6.13%
Contractual	182,130	148,742	169,550	202,463	169,550	178,704	5.40%
Commodities	135,386	131,691	135,950	135,950	135,950	151,694	11.58%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	150,434	125,022	126,911	126,911	126,911	155,868	22.82%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,740,856	1,754,238	1,804,167	1,837,080	1,804,167	1,888,659	4.68%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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 an increase for training and professional development.

Commodities:

This reflects an increase due to anticipated fuel requirements.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Building Maintenance Worker	0.020	0.020	0.022	0.023	0.022
Crane Operator/Trash	3.000	3.000	3.000	3.000	3.000
Electrician Supervisor	0.010	0.010	0.005	0.005	0.005
Electrician II	0.010	-	0.015	0.015	-
Equipment Operator I/Streets	-	-	0.116	0.116	0.116
Equipment Operator I/Trash	8.000	9.000	9.000	9.000	9.000
General Maintenance Supervisor	0.010	0.010	0.010	0.010	0.010
Industrial Electrician	-	-	-	-	0.015
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
Laborer I/Trash	4.500	4.000	4.000	4.000	4.000
Refuse Disposal Operator	1.000	1.000	1.000	1.000	1.000
Services Division Manager	0.300	0.300	0.300	0.300	0.300
Street & Sign Painter	-	-	0.010	0.010	0.010
Streets/Parks Supervisor	0.020	0.020	0.010	0.010	0.010
Trash Supervisor	0.900	0.900	0.900	0.900	0.900
	17.780	18.270	18.398	18.399	18.398

PROGRAM: RECYCLING 545

Mission: This bureau exists to provide recycling services for paper, plastic, and other recyclable materials accepted by the Solid Waste Authority for processing. These services are provided 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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	145,326	166,190	123,553	123,553	123,553	170,056	37.64%
Employee Benefits	88,396	80,486	79,304	79,304	79,304	99,111	24.98%
Contractual	-	-	-	-	-	-	0.00%
Commodities	18,169	17,399	19,000	19,000	19,000	19,720	3.79%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	25,441	52,409	52,409	52,409	52,409	52,409	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	277,332	316,484	274,266	274,266	274,266	341,296	24.44%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

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

Employee Benefits:

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

Commodities:

This reflects a minor increase due to anticipated fuel requirements.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Equipment Operator 20 yd/60 yd	-	-	-	-	1.000
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	-	-	-
Sanitation Supervisor	0.200	0.200	0.200	0.200	0.200
Services Division Manager	0.170	0.170	0.170	0.170	0.170
	3.170	3.170	2.370	2.370	3.170

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	48,097	50,032	55,828	55,828	55,828	58,011	3.91%
Employee Benefits	30,958	25,145	26,336	26,336	26,336	24,509	-6.94%
Contractual	-	-	-	-	-	-	0.00%
Commodities	6,721	6,121	7,200	7,200	7,200	6,150	-14.58%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	14,656	18,487	13,548	13,548	13,548	13,548	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	100,432	99,785	102,912	102,912	102,912	102,218	-0.67%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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:

This reflects a minor reduction due to anticipated fuel requirements.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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 all Town-owned trees as needed, and consistent with desired aesthetic and safety requirements.
- 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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	187,628	230,550	237,982	237,982	237,982	243,975	2.52%
Employee Benefits	108,538	146,799	151,250	151,250	151,250	147,180	-2.69%
Contractual	703,921	839,871	849,230	929,695	849,230	930,940	9.62%
Commodities	57,792	49,990	54,525	62,403	54,525	49,975	-8.34%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	42,420	31,239	18,369	18,369	18,369	16,830	-8.38%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,100,299	1,298,449	1,311,356	1,399,699	1,311,356	1,388,900	5.91%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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 an increase in costs for landscape maintenance contracts (tree trimming & fertilization) and for utility costs (irrigation water).

Commodities:

This reflects a minor decrease in landscape maintenance supplies.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Building Maintenance Worker	0.160	0.160	0.068	0.068	0.070
Electrician II	0.060	0.040	0.051	0.054	-
Electrician Supervisor	0.010	0.010	0.011	0.011	0.011
Equipment Operator I/Streets	0.200	0.200	0.500	0.500	0.500
Facilities Maintenance Manager	0.350	0.350	0.330	0.330	0.330
General Maintenance Supervisor	0.030	0.030	0.035	0.035	0.035
Industrial Electrician	-	-	-	-	0.054
Irrigation and Spray Technician	0.910	0.910	0.941	0.941	0.941
Parks Laborer	1.850	1.850	1.850	1.850	-
Parks Technician	-	-	-	-	1.925
Street & Sign Painter	0.010	0.010	0.013	0.013	0.013
Streets/Parks Supervisor	0.810	0.810	0.809	0.808	0.809
Tree Trimmer	1.800	-	-	-	-
	6.190	4.370	4.608	4.610	4.688

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	217,240	154,911	191,014	191,014	191,014	169,680	-11.17%
Employee Benefits	91,647	87,267	93,182	93,182	93,182	88,087	-5.47%
Contractual	598,762	624,834	692,891	764,017	692,891	753,464	8.74%
Commodities	52,932	51,147	52,525	52,525	52,525	49,425	-5.90%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	8,789	14,488	15,852	15,852	15,852	13,464	-15.06%
Other	-	-	-	-	-	-	0.00%
TOTALS	969,370	932,647	1,045,464	1,116,590	1,045,464	1,074,120	2.74%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

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

Employee Benefits:

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

Contractual:

This reflects an increase in planned repair projects at various Town facilities.

Commodities:

This figure reflects a minor decrease in building maintenance supplies.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Building Maintenance Worker	0.220	1.220	1.226	1.225	1.224
Electrician II	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	0.645	0.643	0.643
Industrial Electrician	-	-	-	-	0.431
Irrigation and Spray Technician	0.010	0.010	0.008	0.008	0.008
Parks Laborer	0.100	0.100	0.100	0.100	-
Parks Technician	-	-	-	-	0.025
Streets/Parks Supervisor	-	-	0.010	0.010	0.010
Street & Sign Painter	0.410	0.410	0.418	0.418	0.168
	2.270	3.130	3.166	3.163	2.839

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	18,969	24,663	26,944	26,944	26,944	26,410	-1.98%
Employee Benefits	12,008	11,233	12,599	12,599	12,599	14,679	16.51%
Contractual	57,468	72,790	90,160	92,010	90,160	69,800	-22.58%
Commodities	20,309	17,755	24,800	31,329	24,800	21,127	-14.81%
Capital Outlay	8,880	-	-	-	-	-	0.00%
Depreciation	51,007	44,323	44,323	44,323	44,323	44,323	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	168,641	170,764	198,826	207,205	198,826	176,339	-11.31%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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 figure reflects a decrease in anticipated parking kiosk support costs (extended warranty & monthly fees).

Commodities:

This reflects a minor decrease in costs for parking kiosk parts & supplies.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	427,966	426,740	442,813	442,813	442,813	457,239	3.26%
Employee Benefits	122,884	147,908	139,189	139,189	139,189	150,415	8.07%
Contractual	9,515	29,912	29,000	159,615	29,000	29,000	0.00%
Commodities	8,997	9,915	11,700	11,700	11,700	11,700	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	9,954	11,053	12,750	12,750	12,750	13,274	4.11%
Other	-	-	-	-	-	-	0.00%
TOTALS	579,316	625,528	635,452	766,067	635,452	661,628	4.12%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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 health insurance program allocation for this program increased from 3 FTEs in 2015 to 4 in 2016. Also, an additional employee has reached 5 years of service which makes them eligible for an annual performance bonus.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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	1.000
	3.500	4.000	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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	71,694	73,414	103,220	103,220	103,220	99,442	-3.66%
Employee Benefits	30,251	44,260	34,295	34,295	34,295	33,187	-3.23%
Contractual	440	809	1,300	1,300	1,300	1,300	0.00%
Commodities	842	570	2,050	2,050	2,050	2,050	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,945	1,945	1,297	1,297	1,297	3,224	148.57%
Other	-	-	-	-	-	-	0.00%
TOTALS	105,172	120,998	142,162	142,162	142,162	139,203	-2.08%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Public Works Inspectors	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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	242,028	254,016	277,939	277,939	277,939	297,487	7.03%
Employee Benefits	118,189	106,138	104,844	104,844	104,844	151,363	44.37%
Contractual	61,422	74,233	94,000	96,656	94,000	84,250	-10.37%
Commodities	124,280	145,205	153,450	155,107	153,450	149,577	-2.52%
Capital Outlay	-	4,825	-	-	-	9,500	100.00%
Depreciation	15,551	7,032	9,728	9,728	9,728	6,343	-34.80%
Other	-	-	-	-	-	-	0.00%
TOTALS	561,470	591,449	639,961	644,274	639,961	698,520	9.15%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases, and reflects the upgrade of a part-time mechanic position to a full-time position.

Employee Benefits:

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

Contractual:

This reflects a minor decrease in anticipated external repairs (done by vendors).

Commodities:

This reflects a minor decrease in anticipated repair parts and supplies.

Capital Outlay:

This increase is due to the purchase of a tire balancer and transmission fluid exchange equipment.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Mechanic I	0.500	0.500	0.500	0.500	1.000
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	5.100

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	97,991	98,244	-	-	-	-	0.00%
Employee Benefits	31,927	44,757	-	-	-	-	0.00%
Contractual	417,671	79,443	-	175,869	-	-	0.00%
Commodities	739	644	-	-	-	-	0.00%
Capital Outlay	18,758	-	-	-	-	-	0.00%
Depreciation	-	1,870	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	567,086	224,958	-	175,869	-	-	0.00%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

The costs associated with the administration of the Comprehensive Coastal Management Plan have been moved to the Coastal Management 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	FY2012	FY2013	FY2014	FY2015	FY2016
Coastal Projects Coordinator	1.000	1.000	1.000	-	-
Town Engineer	0.500	-	-	-	-
	1.500	1.000	1.000	-	-

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	-	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	288,989	297,659	306,580	306,580	306,580	315,777	3.00%
TOTALS	288,989	297,659	306,580	306,580	306,580	315,777	3.00%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 budget.

PROGRAMS: TRANSFERS 611 TO 625

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

Expenditure Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Capital Improvement Fund (307)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,030,000	3.00%
Coastal Protection Fund (309)	4,765,099	7,200,000	4,777,000	4,777,777	4,777,000	6,420,310	34.40%
Debt Service Fund (205)	3,500,000	6,100,000	6,100,000	6,100,000	6,100,000	6,265,462	2.71%
Group Health Retirees (610)	1,769,000	1,506,000	1,577,000	1,577,000	1,577,000	1,180,000	-25.17%
Risk - W/C, Liab, Prop	1,892,780	1,876,000	1,925,362	1,925,362	1,925,362	1,934,595	0.48%
TOTALS	12,926,879	17,682,000	15,379,362	15,380,139	15,379,362	16,830,367	9.43%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Adjusted*	FY2015 Projected	FY2016 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	4,075	8,898	46,400	46,400	46,400	46,400	0.00%
Commodities	556	387	600	600	600	600	0.00%
Capital Outlay	-	2,079	-	-	-	-	0.00%
Depreciation	950	950	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	5,581	12,314	47,000	47,000	47,000	47,000	0.00%

*FY15 Adjusted includes FY15 adopted budget plus purchase orders written against the FY14 budget but spent against the FY15 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, on a case by case basis.

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

	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	% Change
Salaries and Wages	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	0.00%
Contractual	-	-	-	-	0.00%
Commodities	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Depreciation	-	-	-	-	0.00%
Other	843,000	860,000	909,000	944,686	9.85%
TOTALS	843,000	860,000	909,000	944,686	9.85%
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 an 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 2025 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
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	774,619	2,774,813	77,063	731,538	7,978,969
2025	3,499,650	124,163	774,594	2,774,188	75,563	731,913	7,980,071

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>\$14,687,090,837</u>
Legal Debt Margin:	
Debt Limitation - 5% of assessed value	<u>\$ 734,354,542</u>

Debt Summary

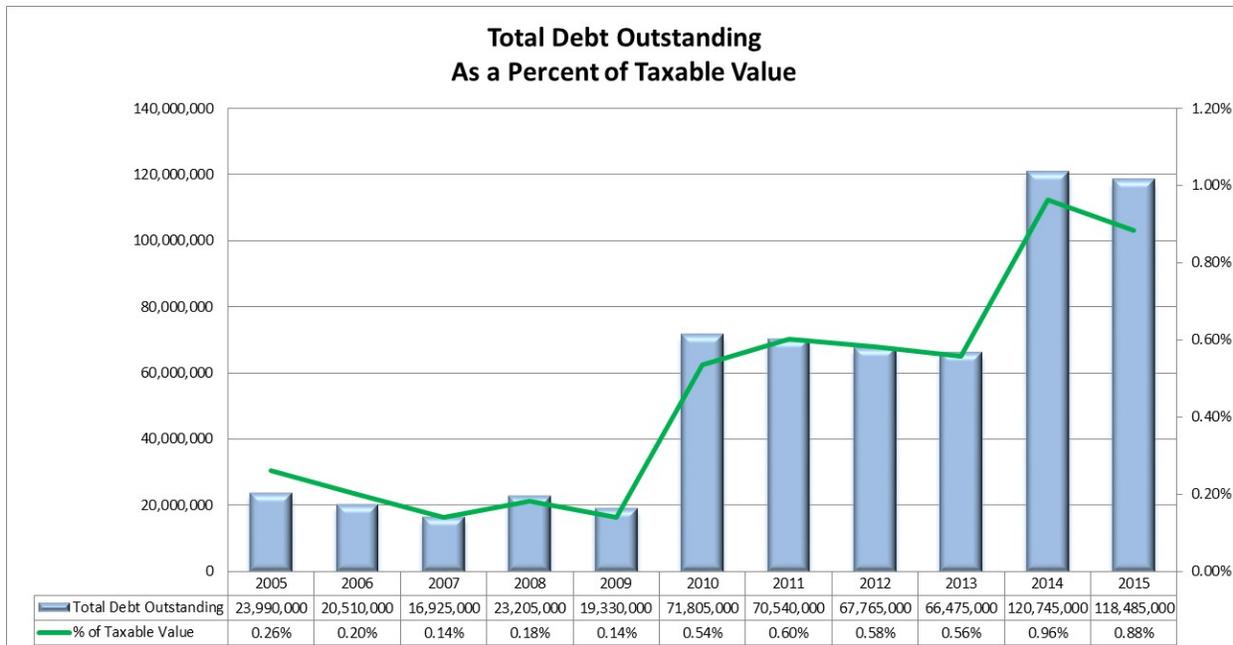
Outstanding debt as of September 30, 2015:

General Fund Pledge Obligations:

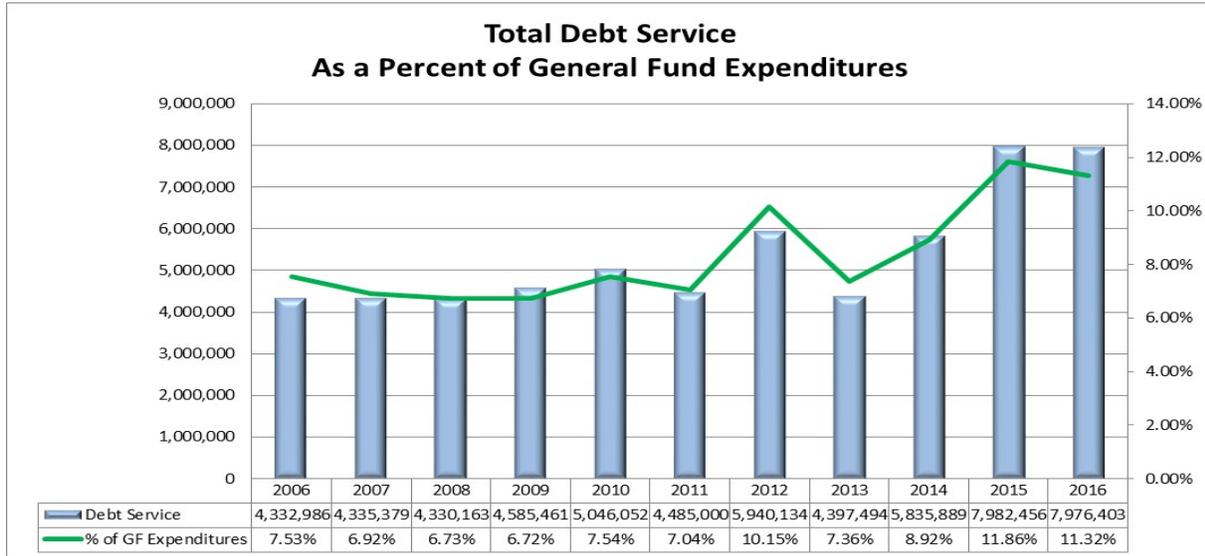
Non-Ad Valorem Revenue Bonds	<u>\$118,485,000</u>
Total Gross Debt (16.13% of capacity)	<u>\$118,485,000</u>

	Debt Ratios	Per Capita
Population	8,358	
Taxable Value	\$14,687,090,837	1,757,249
Total Gross Debt	118,485,000	14,176

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



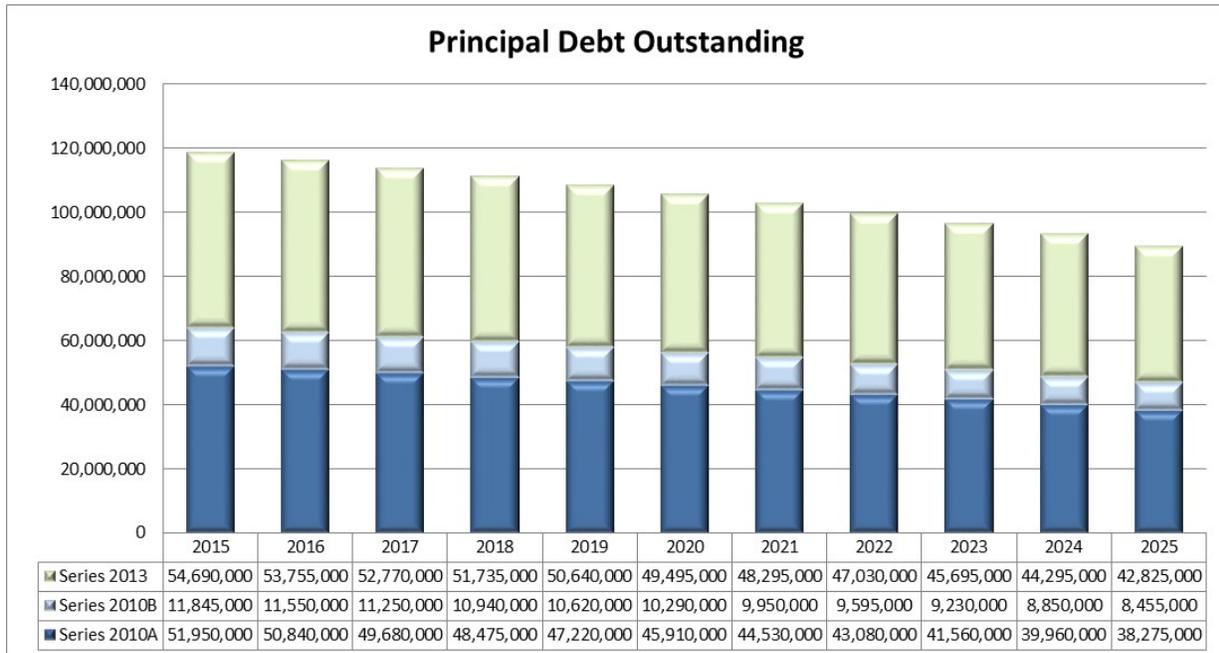
The chart below shows total debt service as a percentage of general fund expenditures.



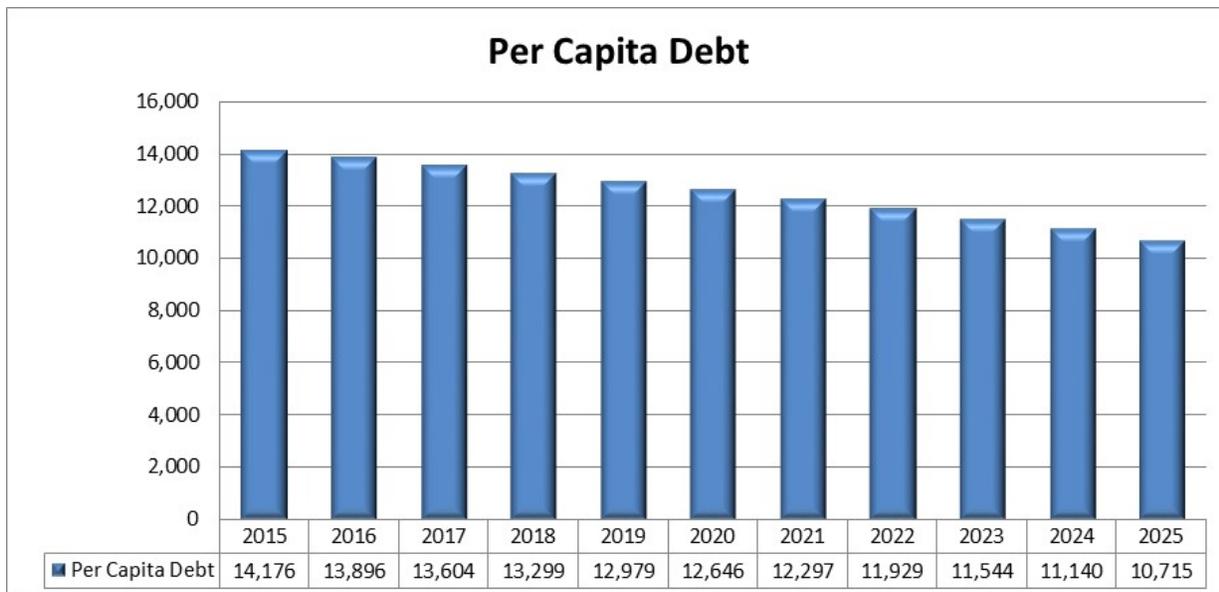
**Town of Palm Beach
Principal Debt Outstanding
FY2015 - FY2025**

Fiscal Year Ending	2010A Revenue Bond	2010B Revenue Note	2013 Revenue Note	Total Debt Outstanding	Debt Per Capita (8,358 Population)
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
2025	38,275,000	8,455,000	42,825,000	89,555,000	10,715

The chart below shows the total principal debt outstanding for FY15 through FY25.



The chart below shows total outstanding debt per capita for FY15 through FY25.



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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
<u>Revenues</u>						
Interest Earnings	243	72	1,000	200	1,000	100.00%
Transfer from General Fund	3,500,000	6,100,000	6,100,000	6,100,000	6,265,462	0.00%
Transfer from REF	128,000	157,300	202,200	202,200	204,100	28.50%
Transfer from Coastal Fund	0	295,100	734,613	734,613	731,163	148.94%
TOTALS	3,628,243	6,552,472	7,037,813	7,037,013	7,201,725	7.40%
<u>Expenditures</u>						
Debt Service Interest	2,609,213	4,023,207	5,235,425	5,235,425	5,155,725	1.05%
Debt Service Principal	1,010,000	1,040,000	1,975,000	1,975,000	2,045,000	89.90%
Other Expenses	3,240	7,578	15,850	5,000	15,000	0.00%
TOTALS	3,622,453	5,070,785	7,226,275	7,215,425	7,215,725	15.87%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	5,790	1,481,687	(188,462)	(178,412)	(14,000)	
Beginning Fund Balance	257,610	263,400	1,745,087	1,745,087	1,566,675	
ENDING FUND BALANCE	263,400	1,745,087	1,556,625	1,566,675	1,552,675	

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
<u>Revenues</u>						
Interest Earnings	0	0	500	0	500	0.00%
Non Ad Valorem Assessment Revenue	0	740,212	775,000	738,000	777,000	0.26%
Transfer from Worth Avenue Maintenance Fund (311)	779,800	0	0	0	0	0.00%
Transfer from Worth Avenue Construction Fund (313)	0	72,549	0	0	0	-100.00%
Miscellaneous Revenue	5,538	0	0	0	0	0.00%
TOTALS	785,338	812,761	775,500	738,000	777,500	0.25%
<u>Expenditures</u>						
Debt Service Interest	498,281	492,681	488,000	487,031	481,000	-2.07%
Debt Service Principal	280,000	280,000	285,000	285,000	295,000	1.79%
Other Expenses	560	560	1,500	560	1,500	0.00%
TOTALS	778,841	773,241	774,500	772,591	777,500	0.39%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	6,497	39,520	1,000	(34,591)	0	
Beginning Fund Balance	36,540	43,037	82,557	82,557	47,966	
ENDING FUND BALANCE	43,037	82,557	83,557	47,966	47,966	

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.

Debt Service Principal:

Represents the amount of principal due on the 2010B Revenue Bond.

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Revenues						
Transfer from General Fund (001)	1,000,000	1,000,000	1,000,000	1,000,000	1,030,000	3.00%
Transfer from Town Facilities Fund (310)	200,000	225,000	225,000	225,000	322,773	43.45%
Interest on Investments	(6,647)	36,781	25,000	40,000	40,000	60.00%
Grants/Local Revenue	109,105	8,400	800,000	-	800,000	0.00%
TOTALS	1,302,458	1,270,181	2,050,000	1,265,000	2,192,773	6.96%
Expenses						
Projects	1,935,531	590,620	6,521,133	1,300,000	6,944,270	6.49%
Contingency	-	-	205,000	-	208,000	1.46%
TOTALS	1,935,531	590,620	6,726,133	1,300,000	7,152,270	6.34%
Total Revenues						
Over/(Under) Expenses	(633,073)	679,561	(4,676,133)	(35,000)	(4,959,497)	
Beginning Fund Equity	5,623,928	4,990,855	5,670,416	5,670,416	5,635,416	
ENDING NET ASSETS	4,990,855	5,670,416	994,283	5,635,416	675,919	

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 residents for Single Family Expulsor Station Assessments and the City of West Palm Beach for water project reimbursements .

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 FY2016**

Description	FY2015 Carry-over Budget	Proposed Year 1 FY2016	Subtotal	Projected Requirements				
				Year 2 FY2017	Year 3 FY2018	Year 4 FY 2019	Year 5 FY 2020	Through FY2020
<i>Expenditures:</i>								
<i>Storm Water System</i>	839,688	150,000	989,688	150,000	150,000	150,000	150,000	1,589,688
FY2015 Carry-over	839,688	0	839,688	0	0	0	0	839,688
General Repairs	0	150,000	150,000	150,000	150,000	150,000	150,000	750,000
<i>Sanitary Sewer System</i>	1,397,778	100,000	1,497,778	100,000	100,000	100,000	100,000	1,897,778
FY2015 Carry-over	1,397,778	0	1,397,778	0	0	0	0	1,397,778
General Repairs	0	100,000	100,000	100,000	100,000	100,000	100,000	500,000
<i>Streets and Roads</i>	1,214,222	700,000	1,914,222	500,000	600,000	600,000	600,000	4,214,222
FY2015 Carry-over	170,011	0	170,011	0	0	0	0	170,011
Milling & Resurfacing Program	534,211	200,000	734,211	0	0	0	0	734,211
Curb & Sidewalk	100,000	100,000	200,000	100,000	100,000	100,000	100,000	600,000
Roadway Rebuilding	410,000	400,000	810,000	400,000	500,000	500,000	500,000	2,710,000
<i>Bury FPL Overhead Lines</i>	149,185	0	149,185	0	0	0	0	149,185
<i>Bulkheads & Seawalls</i>	109,132	50,000	159,132	50,000	50,000	50,000	50,000	359,132
Bulkheads & Seawalls	109,132	50,000	159,132	50,000	50,000	50,000	50,000	359,132
<i>Water Main Improvements WPB (1)</i>	1,810	800,000	801,810	800,000	800,000	800,000	800,000	4,001,810
<i>Facilities</i>	1,152,455	250,000	1,402,455	225,000	125,000	125,000	125,000	2,002,455
FY2015 Carry-over	942,455	0	942,455	0	0	0	0	942,455
Class III Landfills Site Maintenance	10,000	25,000	35,000	25,000	25,000	25,000	25,000	135,000
General Building Maintenance	0	25,000	25,000	200,000	100,000	100,000	100,000	525,000
Phipps Park Bathrooms	0	200,000	200,000	0	0	0	0	200,000
North Fire Station Roof	200,000	0	200,000	0	0	0	0	200,000
<i>Renewal and Replacement</i>	0	30,000	30,000	30,000	30,000	30,000	30,000	150,000
<i>Total Expenditures</i>	4,864,270	2,080,000	6,944,270	1,855,000	1,855,000	1,855,000	1,855,000	14,364,270
<i>Offsetting Revenues:</i>		<i>FY2016</i>		<i>FY2017</i>	<i>FY2018</i>	<i>FY2019</i>	<i>FY2020</i>	<i>Total</i>
Transfer from General Fund		1,030,000		1,030,000	1,030,000	1,030,000	1,030,000	5,150,000
Interest		40,000		25,000	25,000	25,000	25,000	140,000
Transfer from Town Facilities Fund (310)		322,773		0	0	0	0	322,773
WPB - Water Main Improvements (1)		800,000		800,000	800,000	800,000	800,000	4,000,000
<i>Total Offsetting Revenues</i>		2,192,773		1,855,000	1,855,000	1,855,000	1,855,000	9,612,773
<i>Net Revenue over Expenditures</i>		112,773		0	0	0	0	

(1) Offsetting revenue from the City of West Palm Beach.

Town of Palm Beach



Coastal Management Fund (309)

Revenue and Expense Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Revenues						
Transfer from General Fund (001)	4,765,099	7,200,000	4,777,000	11,377,000	6,420,310	34.40%
Transfer from ERF (320)	-	2,858,913	-	-	-	0.00%
Transfer from 2013 Bond Fund (314)	-	11,900,000	-	-	-	0.00%
Transfer from Risk Fund (501)	-	2,000,000	-	-	-	0.00%
County Funds	-	-	-	-	3,380,000	100.00%
Interest on Investments	1,398	83,361	100,000	245,000	23,603	-76.40%
Grants/Local Revenue	51,126	343,894	50,000	572,000	-	-100.00%
TOTALS	4,817,623	24,386,168	4,927,000	12,194,000	9,823,913	99.39%
Expenses						
Projects	694,828	1,522,600	26,783,000	47,752,413	8,015,263	-70.07%
Transfer to Debt Service	-	295,100	734,613	734,613	731,163	-0.47%
Salaries and Wages	-	-	97,864	97,864	108,973	11.35%
Employee Benefits	-	-	46,621	46,621	45,365	-2.69%
Contractual	-	-	12,000	5,000	12,000	0.00%
Commodities	-	-	2,400	1,000	2,400	0.00%
TOTALS	694,828	1,817,700	27,676,498	48,637,511	8,915,164	-67.79%
Total Revenues						
Over/(Under) Expenses	4,122,795	22,568,468	(22,749,498)	(36,443,511)	908,749	
Beginning Fund Equity	11,325,762	15,448,557	38,017,025	38,017,025	1,573,514	
ENDING NET ASSETS	15,448,557	38,017,025	15,267,527	1,573,514	2,482,263	

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 2013 Bond Fund (314):

This line item represents the transfer of 2013 Bond Fund proceeds to the Coastal Program.

Transfer from Risk Fund (501):

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

County Funds:

This line item represents the anticipated receipt of County funds for 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 and Environmental Impact Statement (EIS) activities.

Expenses**Projects:**

Budget update for 10 year Coastal Management Plan.

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.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Coastal Projects Coordinator	-	-	-	1.000	1.000
Town Engineer	-	-	-	-	-
	-	-	-	1.000	1.000

DRAFT 10-Year Coastal Management Program Budget Update, June 2015

#	#s REPLACED (FY 2014)	PROJECT	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
ISLANDWIDE												
1	2	APPLY AND UPDATE ISLANDWIDE SEDIMENT TRANSPORT ANALYSIS	20,000	21,000	22,000	22,000	23,000	24,000	24,000	25,000	26,000	27,000
2	3, 25, 33	ANNUAL SEDIMENT BUDGET REPORT (NOW BMA REQ'D)	45,000	47,000	48,000	50,000	51,000	53,000	54,000	56,000	58,000	59,000
3	4,5	SEAWALL/LLOD FUNCTION/NON-STRUCTURAL INVENTORY ASSESSMENT & ANALYSIS				116,000						
4	6	SEAWALL/LLOD REHABILITATION/REPLACEMENT	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
5	7	GROIN ASSESSMENT				70,000						
6	8	GROIN REHABILITATION	1,500,000	1,500,000	1,500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
7	9	FLOODING AND CLIMATE CHANGE/SLR ASSESSMENT	50,000	50,000								
8	10	COMMUNICATIONS	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
9	11	DUNE VEGETATION MAINTENANCE	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10	12	REGIONAL SAND NEEDS / SAND SEARCH							725,000	725,000		
11	13	GENERAL COASTAL ENGINEERING	50,000	52,000	54,000	55,000	57,000	58,000	60,000	62,000	64,000	66,000
12	14	PHYSICAL MONITORING (NON-PROJECT AREAS)	72,000	75,000	77,000	79,000	82,000	84,000	86,000	89,000	92,000	94,000
13	19, 27, 34, 42	BMA SEA TURTLE MONITORING	200,000	200,000	220,000	220,000	220,000	220,000	220,000	242,000	242,000	242,000
14	30, 37	BMA BIOLOGICAL MONITORING	200,000	206,000	213,000	219,000	226,000	232,000	239,000	246,000	254,000	261,000
15	15	COASTAL MANAGEMENT PROGRAM OPERATING EXPENSES	169,000	174,000	179,000	184,000	189,500	195,000	201,000	207,000	213,000	219,500
16		ANNUAL DEBT SERVICE PAYMENT	731,163	731,413	736,038	735,038	733,038	733,538	733,913	735,538	731,538	731,913
INLET MANAGEMENT ACTIVITIES												
17	16	SAND TRANSFER PLANT OPERATING	0	0	0	0	0	0	0	0	0	0
18	17	MAINTENANCE DREDGING, SAND PLACEMENT EXTENSION (EIS)			1,000,000							
19	18	LWI IMP PHYSICAL MONITORING	19,000	20,000	21,000	21,000	22,000	23,000	23,000	24,000	25,000	25,000
REACH 1 (LAKE WORTH INLET TO ONONDAGA AVENUE)												
20	20	BEACH TILLING	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
21	21	ESCARPMENT REMOVAL	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
REACH 2 (ONONDAGA AVENUE TO EL MIRASOL)												
22	22	NOB SEAWALL REPLACEMENT										
23		SAND FOREPASSING	700,000		600,000		620,000		660,000		700,000	
REACHES 3+4 (EL MIRASOL TO BANYAN ROAD)												
24	23	MID-TOWN BEACH RENOURISHMENT CONSTRUCTION						17,850,000				
25		MID-TOWN BEACH RENOURISHMENT PERMITTING				100,000						
26		OBTAIN FEDERAL COST-SHARE FOR MID-TOWN		500,000	500,000	500,000						
27	24	MID-TOWN PHYSICAL MONITORING	38,000	40,000	41,000	42,000	43,000	45,000	46,000	47,000	49,000	50,000
28	26	MID-TOWN MITIGATION - CORAL NURSERY/TRANSPLANTATION	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000		
29		MID-TOWN MITIGATION - ARTIFICIAL REEF CONSTRUCTION	3,000,000									
30	28	BEACH TILLING	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
31	29	ESCARPMENT REMOVAL	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
REACH 7 (SLOAN'S CURVE TO LAKE WORTH MUNICIPAL PIER)												
32	31	PHIPPS OCEAN PARK/REACH 7 BEACH NOURISHMENT CONSTRUCTION	300,000					2,300,000			21,800,000	
33	32	PHIPPS PHYSICAL MONITORING	28,000	29,000	30,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000
34	35	BEACH TILLING	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
35	36	ESCARPMENT REMOVAL	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
REACH 8 (LAKE WORTH MUNICIPAL PIER TO SOUTH TOWN LIMITS)												
36	38	EIS										
37		SOUTH END PALM BEACH RESTORATION PERMITTING	200,000									
38		SOUTH END PALM BEACH RESTORATION (INITIAL CONSTRUCTION)		3,500,000								
39		SOUTH END PALM BEACH RESTORATION MITIGATION		2,200,000								
40		CONSTRUCTION ACCESS EASEMENT AND SITE RESTORATION		80,000				80,000			80,000	
41	39	DUNE/BEACH CONSTRUCT CONCURRENTLY W/MID-TOWN, PHIPPS	1,235,000					2,500,000			2,750,000	
42	45	REACH 8 BIOLOGICAL MONITORING	50,000	52,000	54,000	55,000	57,000	58,000	60,000	62,000	64,000	66,000
43	40	REACH 8 PHYSICAL MONITORING	28,000	29,000	30,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000
44	41	REACH 8 PROJECT ENGINEERING REPORT	10,000	11,000	11,000	11,000	12,000	12,000	12,000	13,000	13,000	14,000
45	43	BEACH TILLING	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
46	44	ESCARPMENT REMOVAL		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
			8,915,163	9,792,413	5,611,038	4,316,038	4,174,538	26,308,538	4,986,913	4,378,538	28,808,538	3,504,413

10-YEAR ESTIMATED TOTAL (RAW COST) \$100,796,130

TOWN BUDGET TRANSFERS AND POTENTIAL REVENUES		For each project, the Town must front the entire project cost and await County, State, or Federal reimbursement.										
#	PROJECT	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
47	GENERAL FUND BUDGET TRANSFER	6,420,310	6,612,919	6,811,307	7,015,646	7,226,115	7,442,899	7,666,186	7,896,171	8,133,057	8,377,048	
48	BOND PROCEEDS	1,500,000	1,500,000	1,500,000								
49	PALM BEACH COUNTY COST-SHARE PARTICIPATION (20% TOTAL PROJECT COSTS)	3,380,000					271,000			4,360,000		
50	ELIGIBLE STATE FDEP PROJECT COST-SHARE (46% MID-TOWN, 39% PHIPPS)	6,591,000					8,211,000			8,502,000		
51	FEDERAL COST-SHARE PARTICIPATION (50% TOTAL PROJECT COST, FY 2021 MID-TOWN)						8,925,000					

POTENTIAL NET COSTS		Net Town cost only includes construction costs and not potential/eligible County/State cost-share for monitoring.										
10-YEAR TOTAL (NET TOWN COST WITH COUNTY PARTICIPATION)		\$92,785,130										
10-YEAR TOTAL (NET TOWN COST WITH COUNTY AND STATE PARTICIPATION)		\$69,481,130										
10-YEAR TOTAL WITH COUNTY, STATE, AND FEDERAL PARTICIPATION)		\$64,661,630										

Notes: Any cost sharing is subject to availability of County, State, and Federal funds. Although projects are eligible for State cost-sharing, there is no guarantee for State participation. Grants are issued based on Statewide rankings.

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 16, 2015

To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Jane Struder, Director of Finance

Re: Coastal Financing Update

Date: July 10, 2015

STAFF RECOMMENDATION

Staff requests Town Council consideration of the 5 attached financing tables.

GENERAL INFORMATION

On October 8, 2013 the Town Council approved a coastal financing plan which required an increase in property taxes of \$4,777,000 beginning in FY15. The plan also assumed that there would be a 3% increase in property taxes each year of the 10 year plan. The original plan showed deficits in a few of the out years, but it was the opinion at the time that these deficits could be covered with internal financing or a bank loan. The original plan is shown on Table 1.

Since the adoption of the plan, the Mid-Town Beach project came in over budget and the Phipps Ocean renourishment project has been bid and is also over budget. The Town Manager has instructed the Coastal Coordinator to revise the 10 year plan to reflect the current market environment as well as update the 2024 and 2025 estimates. Table 2 shows the current financing plan with the updated budget estimates.

The Town Manager is proposing an additional \$1,500,000 in property tax funding for FY16. Table 3 shows the updated projections with the additional revenue.

In addition, we recently learned that Palm Beach County will reimburse the Town for a portion of the cost of the projects. Table 4 shows the updated revenue projections. This plan shows deficits as soon as FY17 and then again in FY21 through FY25. This cost sharing is subject to the availability of funds, so there is no guarantee that the Town will receive these funds.

The fifth and final table shows the Town Manager's recommendation to eliminate the out-year deficits. The recommendations includes increasing the property tax funding in FY16 by \$1.5 million (as currently proposed), then increasing the funding in FY17 by an additional

\$1.5 million, and another increase of \$1 million in FY18. This plan erases the all of the deficits.

The updated budget includes funding for Phase 1 of the groin rehabilitation project, but does not contain any additional funding for the remaining phases.

There is a chance that we may be able to supplement the revenue with State and Federal Funding in the future. This potential cost sharing is subject to the availability of these funds and is not guaranteed.

Attachments

jls

cc: H. Paul Brazil, Director of Public Works
Robert Weber, Coastal Coordinator

Original Plan - Approved October 8, 2013							
Fiscal Year	Beginning Balance	Revenue for Coastal Program	Project Fund Deposits	Project Costs	Interest Earnings (Expense)	Debt Service	Ending Period Balance
2013	20,383,545						20,383,545
2014	20,383,545	750,000	11,900,000	22,136,000	(36,576)	(295,100)	10,565,869
2015	10,565,869	4,776,607		3,022,000	369,805	(734,613)	11,955,668
2016	11,955,668	4,919,905	-	18,780,000	418,448	(731,163)	(2,217,141)
2017	(2,217,141)	5,067,502		1,824,000	(77,600)	(731,413)	217,348
2018	217,348	5,219,527		1,833,000	7,607	(736,038)	2,875,445
2019	2,875,445	5,376,113		2,508,000	100,641	(735,038)	5,109,161
2020	5,109,161	5,537,397		1,860,000	178,821	(733,538)	8,231,840
2021	8,231,840	5,703,519	-	20,256,000	288,114	(731,538)	(6,764,065)
2022	(6,764,065)	5,874,624		1,911,000	(236,742)	(733,913)	(3,771,096)
2023	(3,771,096)	6,050,863		1,926,000	(131,988)	(735,538)	(513,759)
2024	(513,759)	6,232,389		2,000,000	(17,982)	(731,538)	2,969,110
2025	2,969,110	6,419,360		2,000,000	103,919	(731,913)	6,760,476
Total		61,927,807	11,900,000	80,056,000	966,467		

Assumes a 3% increase in revenue per year

Coastal Financing Program Revised with Updated Budget No Additional Increase

Fiscal Year	Beginning Balance	Revenue for		Bond Deposits		Interest Earnings	Debt Service	Ending Period Balance
		Coastal Program	Additional Transfers	Bondable Project Costs	Non-Bond Project Costs			
2013	15,448,557							15,448,557
2014	15,448,557	12,402,807	11,900,000	230,980	1,291,620	83,361	(295,100)	38,017,025
2015 (a)	38,017,025	5,349,000	6,600,000	7,169,020	40,733,878	245,000	(734,613)	1,573,514
2016	1,573,514	4,920,310	-	1,500,000	6,684,000	23,603	(731,163)	(2,397,737)
2017	(2,397,737)	5,067,919	-	1,500,000	7,561,000	(83,921)	(731,413)	(7,206,151)
2018	(7,206,151)	5,219,957	-	1,500,000	3,375,000	(252,215)	(736,038)	(7,849,448)
2019	(7,849,448)	5,376,556	-	-	3,581,000	(274,731)	(735,038)	(7,063,661)
2020	(7,063,661)	5,537,852	-	-	3,441,000	(247,228)	(733,538)	(5,947,574)
2021	(5,947,574)	5,703,988	-	-	25,575,000	(208,165)	(731,538)	(26,758,290)
2022	(26,758,290)	5,875,107	-	-	4,253,000	(936,540)	(733,913)	(26,806,635)
2023	(26,806,635)	6,051,361	-	-	3,643,000	(938,232)	(735,538)	(26,072,045)
2024	(26,072,045)	6,232,901	-	-	28,077,000	(912,522)	(731,538)	(49,560,203)
2025	(49,560,203)	6,419,889	-	-	2,772,500	(1,734,607)	(731,913)	(48,379,335)
Total		74,157,647	18,500,000	11,900,000	130,987,998	(5,236,197)	(8,361,343)	

Assumes a 3% increase in revenue per year

**Coastal Financing Program Revised with Updated Budget
Additional \$1,500,000 In Property Taxes Per Year**

Fiscal Year	Beginning Balance	Revenue for Coastal Program	Bond Deposits Additional Transfers	Bondable Project Costs	Non-Bond Project Costs	Interest Earnings	Debt Service	Ending Period Balance
2013	15,448,557							15,448,557
2014	15,448,557	12,402,807	11,900,000	230,980	1,291,620	83,361	(295,100)	38,017,025
2015 (a)	38,017,025	5,349,000	6,600,000	7,169,020	40,733,878	245,000	(734,613)	1,573,514
2016	1,573,514	6,420,310	-	1,500,000	6,684,000	23,603	(731,163)	(897,737)
2017	(897,737)	6,612,919	-	1,500,000	7,561,000	(31,421)	(731,413)	(4,108,651)
2018	(4,108,651)	6,811,307	-	1,500,000	3,375,000	(143,803)	(736,038)	(3,052,185)
2019	(3,052,185)	7,015,646	-	-	3,581,000	(106,826)	(735,038)	(459,403)
2020	(459,403)	7,226,115	-	-	3,441,000	(16,079)	(733,538)	2,576,095
2021	2,576,095	7,442,899	-	-	25,575,000	90,163	(731,538)	(16,197,381)
2022	(16,197,381)	7,666,186	-	-	4,253,000	(566,908)	(733,913)	(14,085,016)
2023	(14,085,016)	7,896,171	-	-	3,643,000	(492,976)	(735,538)	(11,060,358)
2024	(11,060,358)	8,133,057	-	-	28,077,000	(387,113)	(731,538)	(32,122,952)
2025	(32,122,952)	8,377,048	-	-	2,772,500	(1,124,303)	(731,913)	(28,374,620)
Total		91,353,466	18,500,000	11,900,000	130,987,998	(2,427,302)	(8,361,343)	

Assumes a 3% increase in revenue per year

**Coastal Financing Program Revised with Updated Budget
Additional \$1,500,000 Per Year w/County Participation**

Fiscal Year	Beginning Balance	Revenue for		Bond Deposits		Interest Earnings	Debt Service	Ending Period Balance
		Coastal Program	Additional Transfers State and County Funds	Bondable Project Costs	Non-Bond Project Costs			
2013	15,448,557							15,448,557
2014	15,448,557	12,402,807	11,900,000	230,980	1,291,620	83,361	(295,100)	38,017,025
2015 (a)	38,017,025	5,349,000	6,600,000	7,169,020	40,733,878	245,000	(734,613)	1,573,514
2016	1,573,514	6,420,310	3,380,000	1,500,000	6,684,000	23,603	(731,163)	2,482,263
2017	2,482,263	6,612,919		1,500,000	7,561,000	86,879	(731,413)	(610,351)
2018	(610,351)	6,811,307		1,500,000	3,375,000	(21,362)	(736,038)	568,555
2019	568,555	7,015,646		-	3,581,000	19,899	(735,038)	3,288,063
2020	3,288,063	7,226,115		-	3,441,000	115,082	(733,538)	6,454,723
2021	6,454,723	7,442,899	271,000	-	25,575,000	225,915	(731,538)	(11,912,001)
2022	(11,912,001)	7,666,186		-	4,253,000	(416,920)	(733,913)	(9,649,648)
2023	(9,649,648)	7,896,171		-	3,643,000	(337,738)	(735,538)	(6,469,752)
2024	(6,469,752)	8,133,057	4,360,000	-	28,077,000	(226,441)	(731,538)	(23,011,675)
2025	(23,011,675)	8,377,048	-	-	2,772,500	(805,409)	(731,913)	(18,944,448)
Total		91,353,466	26,511,000	11,900,000	130,987,998	(1,008,130)	(8,361,343)	

Assumes a 3% increase in revenue per year

Coastal Financing Program Revised with Updated Budget								
Additional \$1,500,000 in FY16 w/County Participation in Project Year								
Additional \$1,500,000 in FY17								
Additional \$1,000,000 in FY18								
Fiscal Year	Beginning Balance	Revenue for Coastal Program	Bond Deposits Additional Transfers State and County Funds	Bondable Project Costs	Non-Bond Project Costs	Interest Earnings	Debt Service	Ending Period Balance
2013	15,448,557							15,448,557
2014	15,448,557	12,402,807	11,900,000	230,980	1,291,620	83,361	(295,100)	38,017,025
2015 (a)	38,017,025	5,349,000	6,600,000	7,169,020	40,733,878	245,000	(734,613)	1,573,514
2016	1,573,514	6,420,310	3,380,000	1,500,000	6,684,000	23,603	(731,163)	2,482,263
2017	2,482,263	8,112,919		1,500,000	7,561,000	86,879	(731,413)	889,649
2018	889,649	9,356,307		1,500,000	3,375,000	31,138	(736,038)	4,666,055
2019	4,666,055	9,636,996		-	3,581,000	163,312	(735,038)	10,150,325
2020	10,150,325	9,926,106		-	3,441,000	355,261	(733,538)	16,257,155
2021	16,257,155	10,223,889	271,000	-	25,575,000	569,000	(731,538)	1,014,506
2022	1,014,506	10,530,606		-	4,253,000	35,508	(733,913)	6,593,707
2023	6,593,707	10,846,524		-	3,643,000	230,780	(735,538)	13,292,473
2024	13,292,473	11,171,920	4,360,000	-	28,077,000	465,237	(731,538)	481,091
2025	481,091	11,507,077	-	-	2,772,500	16,838	(731,913)	8,500,593
Total		115,484,461	26,511,000	11,900,000	130,987,998	2,305,917	(8,361,343)	

Assumes a 3% increase in revenue per year

Town of Palm Beach



Town Facilities Project Fund (310)

Revenue and Expense Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Revenues						
Interest on Investments	1,067	671	170	2,000	-	-100.00%
TOTALS	1,067	671	170	2,000	-	-100.00%
Expenses						
Transfer to Pay-as-you-go Fund (307)	200,000	225,000	225,000	225,000	323,173	43.63%
TOTALS	200,000	225,000	225,000	225,000	323,173	43.63%
Total Revenues						
Over/(Under) Expenses	(198,933)	(224,329)	(224,830)	(223,000)	(323,173)	
Beginning Fund Equity	969,435	770,502	546,173	546,173	323,173	
ENDING NET ASSETS	770,502	546,173	321,343	323,173	-	

Revenues

Interest on Investments:

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

Expenses

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



Worth Avenue Assessment District (311)

Revenue and Expense Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Revenues						
Special Assessment Revenue	1,002,510	260,980	222,925	267,000	233,710	4.84%
Interest on Investments	378	-	200	150	200	0.00%
Donations/Miscellaneous	11,257	16,288	10,000	10,000	10,000	0.00%
TOTALS	1,014,145	277,268	233,125	277,150	243,910	4.63%
Expenses						
Transfer to Debt Service 2010B (206)	779,800	-	-	-	-	0.00%
Maintenance Costs	189,158	181,157	232,925	270,000	243,910	4.72%
TOTALS	968,958	181,157	232,925	270,000	243,910	4.72%
Total Revenues						
Over/(Under) Expenses	45,187	96,111	200	7,150	-	
Beginning Fund Equity	169,235	214,422	310,533	310,533	317,683	
ENDING NET ASSETS	214,422	310,533	310,733	317,683	317,683	

Revenues**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. Commencing with FY2014, assessment revenue for Debt Service is processed through the Debt Service Fund.

Maintenance Costs:

Annual maintenance costs for Worth Avenue.



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Town of Palm Beach



Accelerated Capital Fund (314)

Revenue and Expense Summary

	FY2013	FY2014	FY2015	FY2015	FY2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Revenues						
Interest on Investments	-	92,681	100,000	210,000	120,000	20.00%
Transfer from ACIP Phase I	-	-	-	3,280,000	-	-100.00%
Donations/Grants	-	-	-	572,500	350,000	100.00%
Bond Proceeds	-	58,494,720	-	-	-	0.00%
TOTALS	-	58,587,401	100,000	4,062,500	470,000	370.00%
Expenses						
Projects(a)	-	2,090,324	32,006,217	15,000,000	20,000,000	-37.51%
Transfers to Other Funds	-	13,150,000	-	-	-	0.00%
TOTALS	-	15,240,324	32,006,217	15,000,000	20,000,000	-37.51%
Total Revenues Over/(Under)						
Expenses	-	43,347,077	(31,906,217)	(10,937,500)	(19,530,000)	
Beginning Fund Equity	-	-	43,347,077	43,347,077	32,409,577	
ENDING NET ASSETS	-	43,347,077	11,440,860	32,409,577	12,879,577	

(a) FY2016 projects are funded with unexpended roll-over balances from FY2015 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.

Donations/Grants:

Contributions and grants received for the Town Hall Historic Square District Project.

Bond Proceeds:

Proceeds from the 2013 Bond Issue.

Expenses**Projects:**

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

Transfers to Other Funds:

Transfer of bond proceeds to Coastal and Recreation Funds.

Town of Palm Beach 2013 Bond Issue - Accelerated Capital Fund

Projects	Project Budget
400 Block Worth Avenue Drainage Upgrades	\$ 625,000
Accelerated Capital Improvement Program Administration	600,000
Accelerated Capital Improvement Program Phasing Plan	27,500
Bradley Park Improvements (Fountain)	225,000
D-2 to D-9 Drainage Basin Interconnect	1,250,000
D-4/D-10 Pump Station Improvements - Construction	8,267,351
D-6 to D-7 Drainage Basin Interconnect	625,000
E-3, Garden Road to Cherry Lane / E-2 Force Main Lining	1,254,704
General Drainage/Curb and Gutter/Sidewalk ADA Improvements (Pre-Paving Program)	6,491,548
General Engineering Services	20,000
Landfill Improvements	411,000
Mast Arm Replacements / Upgrades	2,362,500
Memorial Fountain Replacement	1,676,104
North Fire Station - Emergency Generator Replacement	215,000
North Flagler Drive Force Main	5,708,466
Ocean Outfall Abandonments	1,192,500
Public Works Maintenance Bay	20,000
Way	3,294,000
Sanitary Sewer Upgrades	1,500,000
Stormwater Pump Station Rehabilitation	1,000,000
Street Lighting Improvements	1,750,000
Street Lighting Upgrades - South Ocean Blvd., Sloan's Curve to Lake Avenue	2,500,000
Town Hall Square	4,325,000
Project Total	\$ 45,340,673
Contingency	\$ 426,728
Fund Total	\$ 45,767,401

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 16, 2015

To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

Via: Beth Zickar, Director of Recreation

From: Rod Gardiner, Assistant Director of Recreation

Re: Fiscal Year 2016 Recreation Department Fee Schedule
Resolution No. 95-2015

Date: July 2, 2015

STAFF RECOMMENDATION

Staff recommends the approval of Resolution No. 95-2015, amending Recreation Department fees as outlined in Exhibits I – IV, and granting authority to the Director of Recreation 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 FY16 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 at their March 4, 2015, regularly scheduled meeting and unanimously approved.

Golf

Staff is recommending minor increases in the winter season regular rate (of \$1.00 per round, raised \$2.00 per round in FY15 for all green fees in the winter season), club rentals and increases to single and double adult annual passes for residents and nonresidents.

Town Docks

Staff is recommending for annual, seasonal and transient customers, a dockage rate increase of 3%. 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 and the Recreation Center remain on increasing participation and new program development. Tennis has seen an increase in play for residents and their nonresident playing partners so far in FY15, and thus revenue. 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, so new program development and increasing participation are the emphasis.

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 stay at the top of the market for similar size facilities, and slightly less than half of surveyed private and public courses average. For tennis, fees remain 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 in most cases. 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. 95-2015 is a standard resolution which the Town Attorney has previously approved for legal form and sufficiency.

Attachments

cc: Jane Struder, Director of Finance
Tony Chateauvert, Golf Course Manager
Michael Horn, Dockmaster
Recreation Advisory Commission

RESOLUTION NO. 95-2015

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING RECREATION DEPARTMENT FEES FOR FISCAL YEAR 2016 AND GRANTING AUTHORITY TO THE DIRECTOR OF RECREATION 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, incorporated by reference as part of this resolution are hereby adopted.

Section 2: The Director of Recreation 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 regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 16th day of July 2015.

Gail L. Coniglio, Mayor

Michael J. Pucillo, Town Council President

Richard M. Kleid, Council President Pro Tem

Danielle H. Moore, Town Council Member

ATTEST:

Penelope D. Townsend, Town Council Member

Susan A. Owens, MMC, Town Clerk

Robert N. Wildrick, Town Council Member

Recreation Department - FY 2016 Proposed Fee Schedule

Exhibit I - Town Docks

Rates include "per foot" and "total fee"

Annual Lease (December 1 - November 30)					
Slip Size	FY-2015		Slip Size	FY-2016	
	Per Foot	Total		Per Foot	Total
50	\$ 0.99	\$ 18,067.50	50	\$ 1.02	\$ 18,615.00
60	\$ 0.99	\$ 21,681.00	60	\$ 1.02	\$ 22,338.00
80	\$ 1.05	\$ 30,660.00	80	\$ 1.08	\$ 31,536.00
100	\$ 1.09	\$ 39,785.00	100	\$ 1.12	\$ 40,880.00
110	\$ 1.09	\$ 43,763.50	110	\$ 1.12	\$ 44,968.00
120 single phase	\$ 1.13	\$ 49,494.00	120	\$ 1.16	\$ 50,808.00
120 three phase	\$ 1.17	\$ 51,246.00	120	\$ 1.20	\$ 52,560.00
130 single phase	\$ 1.13	\$ 53,618.50	130	\$ 1.16	\$ 55,042.00
130 three phase	\$ 1.17	\$ 55,516.50	130	\$ 1.20	\$ 56,940.00
150	\$ 1.20	\$ 65,700.00	150	\$ 1.24	\$ 67,890.00
160	\$ 1.20	\$ 70,080.00	160	\$ 1.24	\$ 72,416.00
172	\$ 1.22	\$ 76,591.60	172	\$ 1.26	\$ 79,102.80
262	\$ 1.23	\$ 117,624.90	262	\$ 1.27	\$ 121,450.10
Seasonal Lease (November 1 - April 30)					
Slip Size	FY-2015		Slip Size	FY-2016	
	Per Foot	Total		Per Foot	Total
50	\$ 1.61	\$14,490.00	50	\$ 1.66	\$ 14,940.00
60	\$ 1.61	\$17,388.00	60	\$ 1.66	\$ 17,928.00
80	\$ 1.72	\$24,768.00	80	\$ 1.77	\$ 25,488.00
100	\$ 1.78	\$32,040.00	100	\$ 1.83	\$ 32,940.00
110	\$ 1.78	\$35,244.00	110	\$ 1.83	\$ 36,234.00
120 single phase	\$ 1.84	\$39,744.00	120	\$ 1.89	\$ 40,824.00
120 three phase	\$ 1.90	\$41,040.00	120	\$ 1.96	\$ 42,336.00
130 single phase	\$ 1.84	\$43,056.00	130	\$ 1.89	\$ 44,226.00
130 three phase	\$ 1.90	\$44,460.00	130	\$ 1.96	\$ 45,864.00
150	\$ 1.95	\$52,650.00	150	\$ 2.01	\$ 54,270.00
160	\$ 1.95	\$56,160.00	160	\$ 2.01	\$ 57,888.00
172	\$ 1.99	\$61,610.40	172	\$ 2.05	\$ 63,468.00
262	\$ 2.01	\$94,791.60	262	\$ 2.07	\$ 97,621.20

Recreation Department - FY 2016 Proposed Fee Schedule

Exhibit I - Town Docks

Rates include "per foot" and "total fee"

Transient Winter Daily (November 1 - May 14)					
Slip Size	FY-2015		Slip Size	FY-2016	
	Per Foot	Total		Per Foot	Total
50	\$ 2.96	\$ 148.00	50	\$ 3.05	\$ 152.50
60	\$ 2.96	\$ 177.60	60	\$ 3.05	\$ 183.00
80	\$ 2.98	\$ 238.40	80	\$ 3.07	\$ 245.60
100	\$ 3.10	\$ 310.00	100	\$ 3.19	\$ 319.00
110	\$ 3.10	\$ 341.00	110	\$ 3.19	\$ 350.90
120 single phase	\$ 3.15	\$ 378.00	120	\$ 3.24	\$ 388.80
120 three phase	\$ 3.24	\$ 388.80	120	\$ 3.33	\$ 399.60
130 single phase	\$ 3.15	\$ 409.50	130	\$ 3.24	\$ 421.20
130 three phase	\$ 3.24	\$ 421.20	130	\$ 3.33	\$ 432.90
150	\$ 3.31	\$ 496.50	150	\$ 3.41	\$ 511.50
160	\$ 3.31	\$ 529.60	160	\$ 3.41	\$ 545.60
172	\$ 3.31	\$ 569.32	172	\$ 3.47	\$ 596.84
262	\$ 3.39	\$ 888.18	262	\$ 3.49	\$ 914.38
Transient Winter Monthly (November 1 - May 14)					
Slip Size	FY-2015		Slip Size	FY-2016	
	Per Foot	Total		Per Foot	Total
50	\$ 2.04	\$ 3,060.00	50	\$ 2.10	\$ 3,150.00
60	\$ 2.04	\$ 3,672.00	60	\$ 2.10	\$ 3,780.00
80	\$ 2.09	\$ 5,016.00	80	\$ 2.15	\$ 5,160.00
100	\$ 2.09	\$ 6,270.00	100	\$ 2.18	\$ 6,540.00
110	\$ 2.09	\$ 6,897.00	110	\$ 2.18	\$ 7,194.00
120 single phase	\$ 2.14	\$ 7,704.00	120	\$ 2.20	\$ 7,920.00
120 three phase	\$ 2.20	\$ 7,920.00	120	\$ 2.27	\$ 8,172.00
130 single phase	\$ 2.14	\$ 8,346.00	130	\$ 2.20	\$ 8,580.00
130 three phase	\$ 2.20	\$ 8,580.00	130	\$ 2.27	\$ 8,853.00
150	\$ 2.26	\$ 10,170.00	150	\$ 2.33	\$ 10,485.00
160	\$ 2.26	\$ 10,848.00	160	\$ 2.33	\$ 11,184.00
172	\$ 2.31	\$ 11,919.60	172	\$ 2.38	\$ 12,280.80
262	\$ 2.33	\$ 18,313.80	262	\$ 2.40	\$ 18,864.00

Recreation Department - FY 2016 Proposed Fee Schedule

Exhibit I - Town Docks

Rates include "per foot" and "total fee"

Transient Summer Daily (May 15 - October 31)					
Slip Size	FY-2015		Slip Size	FY-2016	
	Per Foot	Total		Per Foot	Total
50	\$ 1.56	\$ 78.00	50	\$ 1.61	\$ 80.50
60	\$ 1.56	\$ 93.60	60	\$ 1.61	\$ 96.60
80	\$ 1.70	\$ 136.00	80	\$ 1.75	\$ 140.00
100	\$ 1.77	\$ 177.00	100	\$ 1.82	\$ 182.00
110	\$ 1.77	\$ 194.70	110	\$ 1.82	\$ 200.20
120 single phase	\$ 1.79	\$ 214.80	120	\$ 1.84	\$ 220.80
120 three phase	\$ 1.84	\$ 220.80	120	\$ 1.89	\$ 226.80
130 single phase	\$ 1.79	\$ 232.70	130	\$ 1.84	\$ 239.20
130 three phase	\$ 1.84	\$ 239.20	130	\$ 1.89	\$ 245.70
150	\$ 1.88	\$ 282.00	150	\$ 1.94	\$ 291.00
160	\$ 1.88	\$ 300.80	160	\$ 1.94	\$ 310.40
172	\$ 1.89	\$ 325.08	172	\$ 1.95	\$ 335.40
262	\$ 1.90	\$ 497.80	262	\$ 1.96	\$ 513.52
Transient Summer Monthly (May 15 - October 31)					
Slip Size	FY-2015		Slip Size	FY-2016	
	Per Foot	Total		Per Foot	Total
50	\$ 1.30	\$ 1,950.00	50	\$ 1.34	\$ 2,010.00
60	\$ 1.30	\$ 2,340.00	60	\$ 1.34	\$ 2,412.00
80	\$ 1.32	\$ 3,168.00	80	\$ 1.36	\$ 3,264.00
100	\$ 1.39	\$ 4,170.00	100	\$ 1.43	\$ 4,290.00
110	\$ 1.39	\$ 4,587.00	110	\$ 1.43	\$ 4,719.00
120 single phase	\$ 1.40	\$ 5,040.00	120	\$ 1.44	\$ 5,184.00
120 three phase	\$ 1.44	\$ 5,184.00	120	\$ 1.48	\$ 5,328.00
130 single phase	\$ 1.40	\$ 5,460.00	130	\$ 1.44	\$ 5,616.00
130 three phase	\$ 1.44	\$ 5,616.00	130	\$ 1.48	\$ 5,772.00
150	\$ 1.47	\$ 6,615.00	150	\$ 1.51	\$ 6,795.00
160	\$ 1.47	\$ 7,056.00	160	\$ 1.51	\$ 7,248.00
172	\$ 1.48	\$ 7,636.80	172	\$ 1.52	\$ 7,843.20
262	\$ 1.50	\$ 11,790.00	262	\$ 1.54	\$ 12,104.40
Group (Flotilla) Rate & Marinalife Members, Summer Only					
Slip Size	FY-2015		FY-2016		
N/A	10% Off Prevailing		10% Off Prevailing		
Waiting List Deposit					
Slip Size	FY-2015		FY-2016		
N/A	\$100.00		\$100.00		

**Recreation Department - FY 2016 Proposed Fee Schedule
Exhibit II - Golf Course**

Fee Classification	FY-15	FY-16	FY-15	FY-16	FY-15	FY-16
Winter Season (mid-December to mid-April)	Regular Rate	Regular Rate	Res Guest/ Hotel Partner	Res Guest/ Hotel Partner	Resident	Resident
Green Fee	\$ 45.00	\$ 46.00	\$ 40.00	\$ 40.00	\$ 37.00	\$ 37.00
Green Fee (after 2:30 p.m. or 9 holes)	\$ 30.00	\$ 30.00	\$ 28.00	\$ 28.00	\$ 27.00	\$ 27.00
Junior Green Fee	\$ 26.00	\$ 26.00	\$ 23.00	\$ 23.00	\$ 22.00	\$ 22.00
Junior Green Fee (after 2:30 p.m.)	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00
12 Play Pass	\$ 450.00	\$ 450.00	\$ 400.00	\$ 400.00	\$ 370.00	\$ 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-15	FY-16	FY-15	FY-16	FY-15	FY-16
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	Resident
Green Fee	\$ 37.00	\$ 37.00	\$ 34.00	\$ 34.00	\$ 32.00	\$ 32.00
Green Fee (after Noon)	\$ 34.00	\$ 34.00	\$ 32.00	\$ 32.00	\$ 30.00	\$ 30.00
Green Fee (9 Holes)	\$ 24.00	\$ 24.00	\$ 19.00	\$ 19.00	\$ 17.00	\$ 17.00
Junior Green Fee	\$ 22.00	\$ 22.00	\$ 20.00	\$ 20.00	\$ 18.00	\$ 18.00
Junior Green Fee (after 4:30 p.m.)	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00
12 Play Pass	\$ 370.00	\$ 370.00	\$ 340.00	\$ 340.00	\$ 320.00	\$ 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-15	FY-16	FY-15	FY-16	FY-15	FY-16
Summer Season (mid-May to October 31)	Regular Rate	Regular Rate	Res Guest/ Hotel Partner	Res Guest/ Hotel Partner	Resident	Resident
Green Fee	\$ 22.00	\$ 22.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Green Fee (after Noon)	\$ 19.00	\$ 19.00	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00
Green Fee (after 3:30p.m.)	\$ 14.00	\$ 14.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00
Green Fee (9 Holes)	\$ 15.00	\$ 15.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00
Junior Green Fee	\$ 15.00	\$ 15.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00
Junior Green Fee (after 4:30 p.m.)	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00
12 Play Pass	\$ 220.00	\$ 220.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 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 2016 Proposed Fee Schedule
Exhibit II - Golf Course**

Fee Classification	FY-15	FY-16	FY-15	FY-16	FY-15	FY-16
Other Fees	Winter Rate	Winter Rate	Shoulder Rate	Shoulder Rate	Summer Rate	Summer Rate
Riding Cart - Single	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 11.00	\$ 11.00
Riding Cart - 9 Holes	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 8.00	\$ 8.00
Pull Cart	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 6.00	\$ 6.00
Pull Cart - 9 Holes	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Practice Range						
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
Club Rentals						
Rental Clubs (Adult)	\$ 25.00	\$ 30.00	\$ 25.00	\$ 30.00	\$ 25.00	\$ 30.00
Rental Clubs (9 holes or Youth)	\$ 15.00	\$ 20.00	\$ 15.00	\$ 20.00	\$ 15.00	\$ 20.00
Special Programs	Winter Rate		Shoulder Rate		Summer Rate	
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-15	FY-16	FY-15	FY-16
Annual Passes	Regular Rate		Resident Rate	
Annual Pass - Single	\$ 1,500.00	\$ 1,750.00	\$ 1,100.00	\$ 1,250.00
Annual Pass - Double	\$ 2,000.00	\$ 2,400.00	\$ 1,550.00	\$ 1,750.00
Annual Pass - Junior	\$ 900.00	\$ 900.00	\$ 650.00	\$ 650.00
Maintenance & Improvement Fee - Annual	\$ 500.00	\$ 500.00	\$ 400.00	\$ 400.00

- 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.

May 1, 2015

Recreation Department - FY 2016 Proposed Fee Schedule
Exhibit III - Recreation Center

Facility Rental Fees	FY-2015	FY-2016
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.

Recreation Department - FY 2016 Proposed Fee Schedule
Exhibit IV - Tennis Division

Fee Classifications	FY-2015	FY-2016
Annual Passes		
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
12 Play Passes		
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
Daily Court Fees		
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.

2016 RECREATION DEPARTMENT DOCKS SURVEY

Includes FY16 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

ANNUAL LEASE (December 1 - November 30)											
Slip Size	50	60	80	100	110	120*	130*	150	160	172	262
Town of Palm Beach	\$ 1.02	\$ 1.02	\$ 1.08	\$ 1.12	\$ 1.12	\$1.16/\$1.20	\$1.16/\$1.20	\$ 1.24	\$ 1.24	\$ 1.26	\$ 1.27
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
Admirals Cove	\$ 1.32	\$ 1.33	\$ 1.35	\$ 1.63	\$ 1.63	\$ 1.63	N/A	N/A	N/A	N/A	N/A
Rybovich South	Rates are based upon the repair work being completed.										
SEASONAL LEASE (November 1 - April 30)											
Slip Size	50	60	80	100	110	120*	130*	150	160	172	262
Town of Palm Beach	\$ 1.66	\$ 1.66	\$ 1.77	\$ 1.83	\$ 1.83	\$1.89/\$1.96	\$1.89/\$1.96	\$ 2.01	\$ 2.01	\$ 2.05	\$ 2.07
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
Admirals Cove	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rybovich South	Rates are based upon the repair work being completed.										
TRANSIENT WINTER DAILY (November 1 - May 14)											
Slip Size	50	60	80	100	110	120*	130*	150	160	172	262
Town of Palm Beach	\$ 3.05	\$ 3.05	\$ 3.07	\$ 3.19	\$ 3.19	\$3.24/\$3.33	\$3.24/\$3.33	\$ 3.41	\$ 3.41	\$ 3.47	\$ 3.49
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
Admirals Cove	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	N/A	N/A	N/A	N/A	N/A
Rybovich South	Rates are based upon the repair work being completed.										

TRANSIENT WINTER MONTHLY (November 1 - May 14)											
Slip Size	50	60	80	100	110	120*	130*	150	160	172	262
Town of Palm Beach	\$ 2.10	\$ 2.10	\$ 2.15	\$ 2.18	\$ 2.18	\$2.20/\$2.27	\$2.20/\$2.27	\$ 2.33	\$ 2.33	\$ 2.38	\$ 2.40
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
Admirals Cove	\$ 1.65	\$ 1.66	\$ 1.69	\$ 2.04	\$ 2.04	\$ 2.04	N/A	N/A	N/A	N/A	N/A
Rybovich South	Rates are based upon the repair work being completed.										

TRANSIENT SUMMER DAILY (May 15 - October 31)											
Slip Size	50	60	80	100	110	120*	130*	150	160	172	262
Town of Palm Beach	\$ 1.61	\$ 1.61	\$ 1.75	\$ 1.82	\$ 1.82	\$1.84/\$1.89	\$1.84/\$1.89	\$ 1.94	\$ 1.94	\$ 1.95	\$ 1.96
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
Admirals Cove	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	N/A	N/A	N/A	N/A	N/A
Rybovich South	Rates are based upon the repair work being completed.										

TRANSIENT SUMMER MONTHLY (May 15 - October 31)											
Slip Size	50	60	80	100	110	120*	130*	150	160	172	262
Town of Palm Beach	\$ 1.34	\$ 1.34	\$ 1.36	\$ 1.43	\$ 1.43	\$1.44/\$1.48	\$1.44/\$1.48	\$ 1.51	\$ 1.51	\$ 1.52	\$ 1.54
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
Admirals Cove	\$ 0.98	\$ 0.99	\$ 1.02	\$ 1.30	\$ 1.30	\$ 1.30	N/A	N/A	N/A	N/A	N/A
Rybovich South	Rates are based upon the repair work being completed.										

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.

2016 RECREATION DEPARTMENT GOLF COURSE SURVEY

Includes FY16 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.

CHAMPIONSHIP COURSES	
Links at Madison Green	\$ 114.00
Abacoa Golf Course	\$ 115.00
Palm Beach National	\$ 79.00
North Palm Beach Country Club	\$ 115.00
Atlantis Public Course	\$ 79.00
West Palm Beach Country Club	\$ 48.00
The Breakers Palm Beach	\$ 205.00

PAR 3 GOLF COURSES- greens fees only	
Red Reef (9 holes)	\$ 27.00
Jupiter Dunes	\$ 28.00
Palm Beach Par 3	\$ 49.00

2016 RECREATION DEPARTMENT TENNIS SURVEY

Includes FY16 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

DAILY FEES				
AGENCY	Daily Resident Junior	Daily Resident Adult	Daily Non-Res. Junior	Daily Non-Res. Adult
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)

ANNUAL FEES						
AGENCY	Annual Resident Junior	Annual Resident Adult	Annual Resident Family	Annual Non-Res. Junior	Annual Non-Res. Adult	Annual Non-Res. Family
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	\$ 195.00	\$ 465.00	\$ 655.00	\$ 330.00	\$ 690.00	\$ 995.00
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	\$ 53.00	\$ 344.00	\$ 530.00	\$ 106.00	\$ 598.00	\$ 832.00

*Includes M&I of \$10 for juniors, \$30 for adults, and \$50 for family

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

	FY2013	FY2014	FY2015	FY2015	FY2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Revenues						
Marina	3,030,963	3,324,162	3,326,400	3,342,573	3,428,800	3.08%
Par 3	993,487	1,422,416	1,361,000	1,582,800	1,684,700	23.78%
Tennis	201,353	201,429	208,300	208,600	214,500	2.98%
Recreation Center	331,287	338,673	357,700	346,800	365,000	2.04%
Investment Earnings	(366)	6,379	6,400	6,400	6,400	0.00%
Miscellaneous Revenue	1,836,770	-	-	-	-	0.00%
TOTALS	6,393,494	5,293,059	5,259,800	5,487,173	5,699,400	8.36%
Expenses						
Salaries and Wages	1,223,502	1,230,534	1,330,642	1,232,641	1,354,113	1.76%
Employee Benefits	471,991	535,972	540,897	542,098	589,342	8.96%
Contractual	1,084,435	1,282,194	1,333,375	1,361,300	1,400,150	5.01%
Commodities	222,596	268,987	286,531	307,700	341,550	19.20%
Capital Equipment	4,150	5,667	99,500	100,265	163,100	63.92%
Other	-	-	-	-	-	0.00%
TOTALS	3,006,674	3,323,354	3,590,945	3,544,004	3,848,255	7.17%
Operating Revenues						
Over/(Under) Expenses	3,386,820	1,969,705	1,668,855	1,943,169	1,851,145	
Capital Expenses	(119,364)	(74,486)	(361,037)	(172,548)	-	
Depreciation	(647,012)	(712,459)	(725,182)	(725,182)	(834,000)	
Gain/(Loss) on disposal of fixed assets	(1,500)	(2,000)	-	-	-	
Transfer from 2013 Bond Fund	-	1,250,000	-	-	-	
Transfer to General Fund	(885,000)	(885,000)	(885,000)	(885,000)	(785,000)	
Transfer to Debt Service	(128,000)	(157,300)	(202,200)	(202,200)	(204,100)	
Contingency	-	-	(272,100)	-	(285,300)	
TOTAL REVENUES						
OVER/(UNDER) EXPENSES	1,605,944	1,388,460	(776,664)	(41,761)	(257,255)	

	FY2013	FY2014	FY2015	FY2016
Full Time Equivalent Employees	25.798	26.708	26.043	27.546

Change in FTEs:

- Full-time employee modifications
 - Reallocation of Public Works employees
 - +.1 Director of Recreation (was allocated to Town Managers Office as Director of Special Projects)
 - +1.0 Crew Foreman/Irrigation Specialist at Par 3 Golf Course
- Increase in various part-time and temporary positions

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 24/7 security with surveillance cameras.

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

	FY2013	FY2014	FY2015	FY2015	FY2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Revenues						
Annual Leases	2,270,460	2,454,928	2,499,000	2,436,846	2,530,100	1.24%
Seasonal Leases	274,518	234,509	254,800	289,613	289,800	13.74%
Transient Rental	373,143	479,935	468,000	473,769	465,200	-0.60%
Electricity	106,492	127,815	95,000	128,545	132,400	39.37%
Waiting List Applic Fee	2,300	2,000	500	3,400	2,000	300.00%
Ice Sales	379	445	300	700	1,000	233.33%
Interest on Dock						
Replacement Reserve	2,206	8,236	8,000	7,500	7,500	-6.25%
Sales Tax Commissions	587	230	400	200	400	0.00%
Miscellaneous Revenue	878	16,064	400	2,000	400	0.00%
TOTALS	3,030,963	3,324,162	3,326,400	3,342,573	3,428,800	3.08%
Expenses						
Salaries and Wages	152,704	141,855	149,923	149,923	180,981	20.72%
Employee Benefits	63,989	73,184	52,688	52,699	74,198	40.83%
Contractual	589,755	646,154	705,311	698,100	691,950	-1.89%
Commodities	9,249	6,048	11,900	11,400	12,050	1.26%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	815,697	867,241	919,822	912,122	959,179	4.28%
Operating Revenues						
Over/(Under) Expenses	2,215,266	2,456,921	2,406,578	2,430,451	2,469,621	

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). No appreciable change.

Electricity:

Use of electricity by dock customers over the 100 amp service included in contracts. Increase is due to underestimation in FY15.

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 FY15.

Sales Tax Commissions:

Discount received from the State of Florida for timely filing and payment of sales tax. No change.

Miscellaneous Revenue:

No change.

Expenses**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases. Increase is due to relying more on part-time temporary staff support and less on contractual employees, anticipated retirement buyout and an unexpected adjustment to group insurance estimates.

Employee Benefits:

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

Contractual:

Decrease due to the anticipated reduction on the reliance of contractual employees.

Commodities:

No appreciable change.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Assistant Director	0.500	-	-	-	-
Dockmaster	1.000	1.000	1.000	1.000	1.000
Seasonal Dock Attendant	2.120	1.500	1.500	1.500	1.836
Dock Hand	-	0.645	0.850	0.215	0.200
Public Works Employees	0.150	0.130	0.131	0.132	0.131
	3.770	3.275	3.481	2.847	3.167

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 and a variety of full, part-time and contractual labor service employees. The Manager also administers the golf instruction services contract.

The Golf Course has two reserves for maintenance and improvement. One is for the golf course and is funded via a small charge added to each round of play. The other reserve is for the clubhouse and is funded with one half of the profits of the golf course, annually.

Revenue and Expense Summary

	FY2013	FY2014	FY2015	FY2015	FY2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Revenues						
Golf Teaching Services	28,292	30,748	28,000	30,000	30,900	10.36%
Resident Pass Fees	18,654	20,279	20,000	18,000	19,000	-5.00%
Non-resident Pass Fees	6,250	4,469	6,500	10,500	8,000	23.08%
12 Play Pass - Regular Rate	9,612	2,990	10,000	5,200	5,200	-48.00%
12 Play Pass - Guest/Hotel Rate	4,320	3,300	4,500	500	500	-88.89%
12 Play Pass - Resident Rate	4,610	4,080	7,000	9,100	10,000	42.86%
Greens Fees - Regular Rate	317,059	424,078	340,000	440,000	480,000	41.18%
Greens Fees - Guest/Hotel Rate	55,057	69,763	50,000	40,000	42,800	-14.40%
Greens Fees - Resident Rate	89,568	130,489	162,000	129,200	140,000	-13.58%
Merchandise Sales	69,565	141,321	125,000	162,000	180,000	44.00%
Food and Beverage Sales	21,687	156,735	200,000	280,000	292,000	46.00%
Riding Cart Rental	141,273	169,714	139,000	175,000	185,000	33.09%
Pull Cart Rental	22,127	27,440	25,000	30,000	31,000	24.00%
Club Rentals	29,127	39,738	30,000	39,000	40,000	33.33%
Driving Range	73,547	81,045	95,700	80,000	81,000	-15.36%
Driving Range - 10 bucket program	8,680	12,360	10,000	15,000	15,500	55.00%
Programs and Special Events	11,643	30,668	12,000	13,500	14,000	16.67%
Golf Pro Administrative Fee	-	-	-	9,000	12,000	100.00%
Golf Outings	21,262	801	25,000	22,500	23,000	-8.00%
Gift Certificates Sold	1,837	4,122	-	4,600	4,300	100.00%
Maint. And Improvement Fee	50,237	66,877	69,500	69,500	70,200	1.01%
Sales Tax Commission	60	330	300	200	300	0.00%
Vending Machine Commission	1,520	1,205	-	-	-	0.00%
Interest Income - Par 3 Renovation	-	-	-	-	-	0.00%
2013 Bond Proceeds	-	-	-	-	-	0.00%
Miscellaneous Revenue	7,500	(136)	1,500	-	-	-100.00%
TOTALS	993,487	1,422,416	1,361,000	1,582,800	1,684,700	23.78%

Revenue and Expense Summary

	FY2013	FY2014	FY2015	FY2015	FY2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Expenses						
Salaries and Wages	355,688	360,236	393,469	360,141	410,901	4.43%
Employee Benefits	144,984	141,147	169,334	169,983	191,683	13.20%
Contractual	275,850	398,087	358,700	390,000	425,100	18.51%
Commodities	169,077	221,995	204,895	236,900	259,500	26.65%
Capital Outlay	-	-	35,000	37,865	-	-100.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	945,599	1,121,465	1,161,398	1,194,889	1,287,184	10.83%
Operating Revenues Over/(Under)						
Expenses	47,888	300,951	199,602	387,911	397,516	

Revenue**Golf Teaching Services:**

Percentage of lesson fees taught by contracted Golf Pros. Increase is from anticipated growth in lessons and fees increases.

Resident Pass Fees:

Fee paid by resident for annual pass. Decrease is due to overestimation of anticipated revenue in FY15.

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. Decrease is due to overestimation of anticipated revenue in FY15.

12 Play Pass – Guest/Hotel Rate:

Fee paid for 12 play multi use pass by guest of resident or guest at partner hotel. Decrease is due to overestimation of anticipated revenue in FY15.

12 Play Pass – Resident Rate:

Fee paid for 12 play multi use pass by Palm Beach Resident. Increase is due to underestimation of anticipated revenue in FY15.

Greens Fees – Regular Rate:

Fee paid for daily play by non-residents. Increase is from anticipated growth and proposed fee increases in the winter season.

Greens Fees – Guest/Hotel Rate:

Fee paid for daily play by a guest of resident or guest of a partner hotel. Decrease is due to overestimation of anticipated revenue in FY15.

Greens Fees – Resident Rate:

Fee paid for daily play by Palm Beach resident. Decrease is due to overestimation of anticipated revenue in FY15.

Merchandise Sales:

This figure represents revenue for merchandise sales in the pro shop. Increase is due to the continued success of the “gift shop” business model implemented, and increased visits to the golf course.

Food and Beverage Sales:

This figure represents the agreement for a food and beverage contractor. 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 underestimation of revenue in FY15.

Pull Cart Rental:

Fee paid for rental of pull cart. Increase due to anticipated growth of participation and underestimation of revenue in FY15.

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. Decrease is due to overestimation of anticipated revenue in FY15.

Driving Range – 10 Bucket Program:

Fee paid for multi-use purchase of tokens for golf range usage. Increase due to anticipated growth of participation and underestimation of revenue in FY15.

Programs and Special Events:

Rate category for special programs and activities. Increase due to additional events offered and anticipated growth in participation.

Golf Pro Administrative Fee:

Fee paid by Golf Pro as part of annual contract agreement (insitituted during FY15).

Golf Outings:

Revenue from pre-arranged golf outings. Decrease is due to overestimation of anticipated revenue in FY15.

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 proposed addition of a full-time Crew Foreman/Irrigation Specialist.

Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan. Increase due to proposed addition of a full-time Crew Foreman/Irrigation Specialist.

Contractual:

Increase due to anticipated rise in cost of services and the increased use of contractual employees as the volume of business at the Par 3 continues to rise.

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	FY2012	FY2013	FY2014	FY2015	FY2016
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
Crew Forman/Irrigation Specialist	-	-	-	-	1.000
Golf Course Facility Supervisor	1.000	1.000	1.000	-	-
Golf Course Mechanic	1.000	1.000	1.000	1.000	1.000
Pro-Shop Assistant	-	-	-	1.500	1.610
Senior Golf Associate	-	-	-	1.000	1.000
Equipment Operator	1.150	1.200	0.450	0.500	0.500
Registration Clerk I / PAR 3	1.260	0.694	0.721	-	-
Golf Course Associate	-	-	0.259	1.110	1.257
Golf Course Attendant	0.500	1.225	1.220	0.750	0.750
Public Works Employees	0.140	0.070	0.081	0.081	0.081
	7.050	7.189	6.731	7.941	9.198

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 the Facility Assistant and part time staff. Recreation maintenance personnel provide routine and seasonal tennis court maintenance services.

Revenue and Expense Summary

	FY2013	FY2014	FY2015	FY2015	FY2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Revenues						
Daily Tennis Court Fees	40,012	35,696	41,000	35,000	40,000	-2.44%
Adult Tennis Court Fee	265	735	1,000	1,200	1,200	20.00%
Annual Pass Tennis Court Fees	54,275	54,639	55,000	54,200	55,000	0.00%
12 Play Pass	21,320	22,273	22,000	28,000	28,000	27.27%
Tennis Mixers	3,770	3,575	4,000	3,800	3,900	-2.50%
Adult Tennis Program Fee	-	-	-	-	-	0.00%
Tennis Pro Admin. Fees	13,200	13,200	13,200	13,200	13,200	0.00%
Tennis Teaching Services-Town Share	52,925	57,604	56,000	59,000	59,000	5.36%
Facility Rental Fees	5,550	4,190	5,000	3,700	3,500	-30.00%
Maintenance & Improvement Fee	7,209	7,384	8,000	7,700	7,900	-1.25%
Merchandise Sales-Town Share	2,827	2,133	3,100	2,800	2,800	-9.68%
TOTALS	201,353	201,429	208,300	208,600	214,500	2.98%
Expenses						
Salaries and Wages	180,789	176,928	191,187	181,526	182,561	-4.51%
Employee Benefits	78,224	89,246	93,142	93,462	90,302	-3.05%
Contractual	37,941	38,973	41,675	51,700	49,100	17.82%
Commodities	8,715	6,971	20,000	19,300	19,900	-0.50%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	305,669	312,118	346,004	345,988	341,863	-1.20%
Operating Revenues Over/(Under)						
Expenses	(104,316)	(110,689)	(137,704)	(137,388)	(127,363)	

Revenues**Daily Tennis Court Fees:**

All revenues related to daily court reservations at tennis facilities. Decrease due to overestimation of anticipated revenue in FY15.

Annual Pass Tennis Court Fees:

All revenues related to annual tennis facility passes.

12 Play Pass:

This figure represents rate paid for 12 play multi use pass. Increase due to a shift in player preference for rate type, particularly from the annual pass.

Tennis Mixers:

Fee paid for participation in various tournaments and special events. Decrease due to overestimation of anticipated participation in FY15.

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.

Facility Rental Fees:

All revenues related to fees paid for rental of tennis courts. Decrease due to overestimation of anticipated rentals in FY15.

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 FY15.

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 is due to the anticipated reliance on contractual employee support and less on Town part-time temporary 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	FY2012	FY2013	FY2014	FY2015	FY2016
Assistant Director	0.250	0.250	0.250	0.250	0.250
Tennis Facility Supervisor	1.000	1.000	1.000	1.000	1.000
Maintenance Worker/Tennis	0.500	0.500	0.500	0.500	0.500
Tennis Facility Assistant	1.000	1.000	1.000	1.000	1.000
Tennis Attendant	1.650	2.155	2.249	1.755	1.559
Laborer	0.100	0.468	0.641	0.400	0.421
Public Works Employees	0.090	0.080	0.117	0.118	0.118
	4.590	5.453	5.757	5.023	4.848

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Revenues						
Youth Program Fees	300,147	315,394	325,000	315,700	332,200	2.22%
Facility Rental Fees	180	180	1,000	500	800	-20.00%
Adult Program Fees	29,171	21,285	29,000	28,000	29,500	1.72%
Promotional Merchandise	832	829	1,400	1,400	1,200	-14.29%
Seaview Park Concession	957	985	1,300	1,200	1,300	0.00%
TOTALS	331,287	338,673	357,700	346,800	365,000	2.04%
Expenses						
Salaries and Wages	283,417	270,570	298,633	286,078	301,421	0.93%
Employee Benefits	94,498	105,426	109,746	109,803	103,291	-5.88%
Contractual	176,285	194,183	217,189	211,000	223,500	2.91%
Commodities	27,473	29,861	45,000	35,500	45,100	0.22%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	581,673	600,040	670,568	642,381	673,312	0.41%
Operating Revenues						
Over/(Under) Expenses	(250,386)	(261,367)	(312,868)	(295,581)	(308,312)	

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. Decrease due to overestimation of anticipated revenue in FY15.

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. Decrease due to overestimation of anticipated revenue in FY15.

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.

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.

Commodities:

No appreciable change.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Assistant Director	0.250	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	0.500
Activity Leader	3.440	3.491	3.760	2.983	2.983
Laborer	0.300	0.550	0.550	0.490	0.490
Bus Driver	0.480	0.490	0.500	0.480	0.480
Registration Clerk	0.160	-	-	-	-
Public Works Employees	0.270	0.200	0.029	0.129	0.130
	7.400	7.481	7.589	6.832	6.833

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, Assistant Recreation Director, Office Manager and Office Assistant II.

Expense Summary

	FY2013	FY2014	FY2015	FY2015	FY2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Salaries and Wages	250,904	280,945	297,430	254,973	278,249	-6.45%
Employee Benefits	90,296	126,969	115,987	116,151	129,868	11.97%
Contractual	4,604	4,797	10,500	10,500	10,500	0.00%
Commodities	8,082	4,112	4,736	4,600	5,000	5.57%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	353,886	416,823	428,653	386,224	423,617	-1.17%

Salaries and Wages:

The budget for salaries and wages includes performance based merit pay increases. Decrease is due Director of Recreation position vacancy.

Employee Benefits:

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

Contractual:

No change.

Commodities:

Increase is due to anticipated increase in cost of supplies.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
Director of Recreation	-	-	-	-	1.000
Director of Recreation and Special Projects	0.900	0.900	0.900	0.900	-
Assistant Director of Recreation	1.000	0.500	0.500	0.500	0.500
Office Assistant II	-	-	0.750	1.000	1.000
Office Manager	1.000	1.000	1.000	1.000	1.000
	2.900	2.400	3.150	3.400	3.500

PROGRAM: CAPITAL PROGRAM

This program accounts for the capital projects of the Recreation Enterprise Fund.

Expense Summary

	FY2013	FY2014	FY2015	FY2015	FY2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Expenses						
Projects	119,364	74,486	361,037	172,548	-	-100.00%
TOTALS	119,364	74,486	361,037	172,548	-	-100.00%

Expenses

No new Capital Projects planned for FY16.

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

	FY2013	FY2014	FY2015	FY2015	FY2016	%
	Actual	Actual	Budget	Projected	Budget	Change
Depreciation	647,012	712,459	725,182	725,182	834,000	15.01%
TOTALS	647,012	712,459	725,182	725,182	834,000	15.01%

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

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Capital Outlay	4,150	5,667	64,500	62,400	163,100	152.87%
TOTALS	4,150	5,667	64,500	62,400	163,100	152.87%

Budgeted Purchases:

Greens Roller	12,000
Tractor with bucket and backhoe	27,000
Gas Golf Car equipped for driving range usage	7,668
20 Golf Cars	89,732
Utility Vehicle	21,000
Golf Ball Dispenser	5,700
	<u>163,100</u>



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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	FY2012	FY2013	FY2014	FY2015	FY2016
Risk Manager	1.000	1.000	1.000	1.000	1.000
Occupational Health Nurse	-	-	-	-	0.160
	1.000	1.000	1.000	1.000	1.160

Revenue and Expense Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Revenues						
Risk Funding	1,892,780	1,876,000	1,925,362	1,925,362	1,934,595	0.48%
Miscellaneous Revenue	840,503	285,669		700,000		0.00%
Interest on Investments	(4,246)	52,400	70,000	90,000	109,866	56.95%
TOTALS	2,729,037	2,214,069	1,995,362	2,715,362	2,044,461	2.46%
Expenses						
Salaries and Wages	86,700	84,467	85,216	85,216	98,953	16.12%
Employee Benefits	402,877	310,408	614,651	614,651	606,485	-1.33%
Contractual	1,527,314	1,146,235	1,541,025	1,539,682	1,530,920	-0.66%
Commodities	2,889	2,492	3,055	3,055	3,262	6.78%
Capital Outlay	15,767	-	-	-	-	0.00%
Depreciation	2,758	2,758	2,758	2,758	2,758	0.00%
Transfer to Coastal (309)	-	2,000,000	-	-	-	0.00%
Other (Contingency)	17,881	33,706	3,003,834	-	3,000,000	-0.13%
TOTALS	2,056,186	3,580,066	5,250,539	2,245,362	5,242,378	-0.16%
Total Revenues						
Over/(Under) Expenses	672,851	(1,365,997)	(3,255,177)	470,000	(3,197,917)	
Beginning Net Assets	7,990,554	8,663,405	7,297,408	7,297,408	7,767,408	
ENDING NET ASSETS	8,663,405	7,297,408	4,042,231	7,767,408	4,569,491	

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 increase in salaries and wages includes a percentage of the salary for the Town Nurse as part of the workers' compensation program. The percentage of salary was not part of the risk budget in the past.

Employee Benefits:

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

Contractual:

The slight decrease is an adjustment of premium costs.

Commodities:

The slight increase is the change in costs for publications/subscriptions.

Town of Palm Beach



Self Insurance – Health (502)

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 16, 2015

To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Danielle Olson, Director of Human Resources

Re: Health Insurance Update

Date: July 1, 2015

STAFF RECOMMENDATION

Staff recommends that Town Council approve continuation of the Town's Health Insurance program and Wellness program for FY16 on the same terms and at the same cost as for FY15.

GENERAL INFORMATION

The Human Resources Department and Willis of Florida, the Town's health insurance broker, worked during FY15 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).

Willis' actuarial division has reviewed medical and prescription claims through March 31, 2015 and estimates the Town's insurance will yield an overall expected medical expense that is below the FY15 budget amount. Coupled with operating expenses, the overall health program will yield an expected expense that is approximately 5.2% below the FY15 budget amount. While we cannot expect to repeat that level of savings in FY16, Willis and Town staff recommends level funding of this benefit with no plan changes this year. Attached (Exhibit 1) you will find a summary of the medical insurance fixed and cost history and employee and employer contribution history from FY09 through FY15.

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 offers an optional Wellness. 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 2015 Wellness program, with the final figure coming in at 97%. There will be no change to the structure of the Wellness program for plan year 2016. 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 FY16, the Town will again incur costs associated with the federally mandated Comparative Effectiveness Research Fee and the Reinsurance Fee. The Comparative Effectiveness Research Fee is assessed in an effort to promote research to evaluate and compare health outcomes. The fee for 2016 is \$2.08 times the average number of lives covered under the health plan. The annual estimated cost to the Town is projected to be \$2,014. The Reinsurance Fee has been established in an effort to help stabilize premiums for coverage in the individual health insurance market. The per-member-per-month fee for the 2016 policy year is \$2.25 per member per month. That is down from \$3.67 in the policy year 2015. The Town’s total reinsurance fee for 2016 is estimated at \$26,148 (for 12 months).

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 will yield an overall expected medical expense that is approximately 2.6% below the FY15 budget amount. This will result in no increases to the Town or to employees in FY16. The chart below details rates starting with the 2012 plan year.

	2012	2013	2014	2015	2016
Employee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Employee +1 Dep	\$16.47	\$16.88	\$16.88	\$16.88	\$16.88
Employee with 2+ Dep	\$27.19	\$27.87	\$27.87	\$27.87	\$27.87

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 FY16 as it was in FY15.

Attachments

DO:kw

Town of Palm Beach
 Medical Insurance Fixed and Claim Cost History
 Final Year End Data FY10 through FY15

	FY10	FY11	FY12	FY13	FY14
Medical Claims	\$3,521,494	\$4,222,123	\$3,619,253	\$3,477,583	\$2,881,351
Specific Reimbursement	(\$57,799)	(\$947,708)	(\$411,414)	(\$476,780)	(\$40,493)
Net Paid	\$3,463,695	\$3,274,415	\$3,207,839	\$3,000,803	\$2,840,858
Prescription Claims	\$1,139,510	\$1,226,574	\$1,247,521	\$1,379,807	\$1,602,523
PPACA Mandatory Fees	N/A	N/A	N/A	\$1,007	\$996.00
Fixed Costs ³	\$917,413	\$875,657	\$953,555	\$984,503	\$1,139,732
Total	\$5,520,618	\$5,376,645	\$5,408,915	\$5,366,120	\$5,584,109
% Change in Total	2.8%	-2.6%	0.6%	-0.8%	4.1%
Average Annual Enrollment	514	498	475	455	446
Cost PEPPY ¹	\$10,741	\$10,793	\$11,387	\$11,794	\$12,509
Cost PEPPM ²	\$895	\$899	\$949	\$983	\$1,042
% Change in Cost PEPPM	10.0%	0.5%	5.2%	3.4%	5.7%

¹per employee/retiree per year

²per employee/retiree per month

³Fixed Cost include BCBS Admin, RX Admin, Aggregate premium, specific premium and conversion fees, PPACA fees

Employee and Employer Contribution History

	FY10	FY11	FY12	FY13	FY14
Employee	544,590	656,614	796,438	678,045	719,937
Retiree	927,479	1,005,922	1,014,425	1,035,915	996,823
Total Employee/Retiree	1,472,069	1,662,536	1,810,863	1,713,960	1,716,760
% Change in Employee/Retiree	5.3%	12.9%	8.9%	-5.4%	0.2%
Town Contribution	4,048,549	3,714,109	3,598,052	3,652,160	3,867,349
% Change in Town Contribution	1.9%	-8.3%	-3.1%	1.5%	5.9%
Town Cost PEPPY ⁴	\$7,877	\$7,456	\$7,575	\$8,027	\$8,663
Town Cost PEPPM	\$656	\$621	\$631	\$669	\$722
% Change in Town Cost PEPPM	10.2%	-5.3%	1.6%	6.0%	7.9%

⁴Based on total plan cost less employee/retiree contributions

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	FY2012	FY2013	FY2014	FY2015	FY2016
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	0.120	0.125	0.125	0.125	0.125
Occupational Health Nurse	-	-	-	-	0.170
Human Resources Coordinator	0.330	0.320	0.320	0.320	0.320
Human Resource Analyst	0.050	0.050	0.050	0.050	0.050
	0.800	0.795	0.795	0.795	0.965

Revenue and Expense Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Revenues						
Group Medical	5,024,955	4,925,128	4,828,900	4,801,200	4,801,200	-0.57%
Miscellaneous Revenue	269	3,029	1,500	15,000	15,000	900.00%
Gain/(Loss) on Investments	-	-	-	-	-	0.00%
TOTALS	5,025,224	4,928,157	4,830,400	4,816,200	4,816,200	-0.29%
Expenses						
Salaries and Wages	52,808	75,667	59,745	59,745	76,058	27.30%
Employee Benefits	4,150,363	3,784,229	4,614,513	4,239,763	4,636,901	0.49%
Contractual	30,318	61,470	91,502	85,850	90,350	-1.26%
Commodities	1,027	6,699	1,800	1,800	1,800	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other (Contingency)	-	-	500,000	-	500,000	0.00%
TOTALS	4,234,516	3,928,065	5,267,560	4,387,158	5,305,109	0.71%
Total Revenues						
Over/(Under) Expenses	790,708	1,000,092	(437,160)	429,042	(488,909)	
Beginning Net Assets	3,234,334	4,025,042	5,025,134	5,025,134	5,454,176	
ENDING NET ASSETS	4,025,042	5,025,134	4,587,974	5,454,176	4,965,267	

Revenue**Group Medical:**

Group Medical includes Town and Employee contributions for health care expenses.

Miscellaneous Revenue

This amount consists of interest earnings.

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 an adjustment to the cost sharing for the Town's Occupational Health & Wellness Nurse for services rendered. In prior year, the cost sharing to the funding for the position was allocated 100% from the Human Resources (123) budget. The budget also includes performance based merit pay increases.

Employee Benefits:

Employee benefit costs include the Town-wide employee health insurance program. The increase is attributed to an adjustment to the cost sharing for the Town's Occupational Health and Wellness Nurse.

Contractual

Contractual services are decreasing by less than 2% (\$1,152).

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Commodities:

Commodities remains level funded for FY2015.



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Town of Palm Beach



Equipment Replacement Fund (320)

Equipment Replacement Fund - 320

This fund was established to provide a means to replace capital and computer equipment, excluding enterprise fund equipment, when the end of its 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 maintain. Depreciation is funded annually 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 fixed assets is calculated using the straight line method which takes replacement cost 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 FY2016

Department	Depreciation
Information Systems	\$289,488
Human Resources	677
Finance	4,705
Planning, Zoning and Building	37,649
Fire-Rescue	597,575
Police	528,032
Public Works	646,435
Risk Management	2,758
Total Depreciation	\$2,107,319

Replacement Equipment - FY2016

Department	Cost
Planning/Zoning/Building:	
Automobile	\$25,000
Microfiche Reader/Printer	15,000
Police:	
(3)Dispatch Radio Consoles	80,500
Ford Escape	23,000
Police Supervisor Vehicle	32,000
Speed Laser/Radar Unit	3,500
Camera and Security Equipment	25,000
Unmarked Police Vehicle	24,000
(2) Police Supervisor Vehicles	56,000
Public Works:	
Ford F150 Truck	22,100
Transfer Trailer	142,000
Kawasaki Mule	8,800
Int'l Truck RS Crane	178,500
Isuzu NP154 Truck	60,200
Information Systems:	
Computer Equipment	229,500
Total Equipment Replacement Expenditures	925,100

Revenue and Expense Summary

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Revenues						
Interest on Investments	(19,016)	96,640	50,000	100,000	50,000	0.00%
Surplus Equipment Proceeds	62,180	11,650	30,000	106,000	30,000	0.00%
Transfer from General and Other Funds	1,970,969	1,877,935	1,820,202	1,820,202	2,107,319	15.77%
TOTALS	2,014,133	1,986,225	1,900,202	2,026,202	2,187,319	15.11%
Expenses						
Transfer to Underground Utility Assessment Fund	-	-	2,498,228	1,435,627	1,211,000	-51.53%
Transfer to Coastal	-	2,858,913	-	-	-	-100.00%
Capital Outlay - Equipment	1,475,869	2,230,613	1,335,250	1,442,000	695,600	-47.90%
Capital Outlay - IS Equipment	152,048	201,546	250,380	210,000	229,500	-8.34%
TOTALS	1,627,917	5,291,072	4,083,858	3,087,627	2,136,100	-47.69%
Total Revenues Over/(Under)						
Expenses	386,216	(3,304,847)	(2,183,656)	(1,061,425)	51,219	
Contingency	-	-	(500,000)	-	(500,000)	
Non Operating Revenue	369,747	1,209,912	-	-	-	
Beginning Investment in Capital Assets	8,600,535	8,742,725	9,898,819	9,898,819	-	
Beginning Unrestricted Net Assets	14,870,188	15,483,961	12,232,932	12,232,932	21,070,326	
ENDING NET ASSETS	24,226,686	22,131,751	19,448,095	21,070,326	20,621,545	

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 277 active employees and 403 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.

Benefit Group	Defined Benefit Plan	401(a) Defined Contribution Plan				
		Mandatory Contribution (pre-tax)		Voluntary Contribution		Discretionary Contribution
	Employee 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, 2014, actuarial report.

The FY16 actuarially determined contribution to the defined benefit plan totals \$6,876,924. 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 was offset by \$750,000 of the remaining prepaid contribution, leaving a balance of \$488,633 to be used to offset contributions in FY16. In addition, \$291,855 was added to the contribution to begin to fund the expected increase associated with the experience study and the new mortality tables. The Town's contribution for the defined benefit plan for FY15 and FY16 is shown on the following page:

Defined Benefit Contribution	FY2015	FY2016	Change	% Change
General Employees	\$1,856,320	\$2,049,839	\$193,519	10.42%
Lifeguards	152,086	160,770	8,684	5.71%
Police	2,144,661	2,306,795	162,134	7.56%
Fire-Rescue	<u>2,223,585</u>	<u>2,359,519</u>	<u>135,934</u>	6.11%
Total	\$6,376,652	\$6,876,924	500,272	7.85%
Less: Prepaid Contribution	<u>(750,000)</u>	<u>(488,633)</u>	<u>261,367</u>	-34.85%
Amount included in the Budget	<u>\$5,626,652</u>	<u>\$6,388,291</u>	<u>\$761,639</u>	13.54%

The actuarial determined employer contribution history for the defined benefit pension for the last five years is shown below (FY16 excludes the additional contribution of \$291,855):

	FY2012	FY2013	FY2014	FY2015	2016
General	\$651,882	\$1,223,869	\$1,873,887	\$1,856,320	\$1,908,865
Lifeguards	15,600	125,294	144,734	152,086	157,411
Police	1,213,681	1,257,107	1,979,219	2,144,661	2,233,214
Fire-Rescue	1,635,237	1,370,637	2,071,503	2,223,585	2,285,579
Total	\$3,516,400	\$3,976,907	\$6,069,343	\$6,376,652	\$6,585,069

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	FY2010	FY2011	FY2012	FY2013	FY2014
General Employees	79.6%	90.4%	80.7%	81.3%	82.0%
Lifeguards	73.4%	74.3%	64.3%	64.2%	65.2%
Police	83.6%	87.8%	76.2%	73.5%	73.0%
Fire-Rescue	72.6%	80.8%	70.5%	68.1%	68.3%

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 FY15, the Town Council approved a 4% discretionary DC contribution at a cost of \$581,801. For FY16, the Town Manager is

recommending a 4% discretionary DC contribution at a cost of \$653,659. A portion of this cost will be offset by the use of forfeited funds in the DC plan. These funds are an accumulation of employer contributions to employee accounts which were forfeited to the plan when the individual employees left the Town's service prior to vesting. The total forfeited funds being used in FY16 is \$136,000. Total employer contributions to the DC plan per year are shown below:

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
General	\$334,252	\$699,122	\$770,326	\$861,484
Lifeguards	5,458	10,943	11,242	14,789
Police	104,787	265,191	303,712	321,688
Fire-Rescue	128,627	174,650	221,612	203,975
Total	\$573,124	\$1,149,906	\$1,306,892	\$1,401,936

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

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**

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Revenues						
Employer Contributions	3,976,907	6,069,343	5,626,652	5,626,652	6,388,291	13.54%
Transfer from Prepaid Town Contributions	-	-	750,000	750,000	488,633	-34.85%
Employee Contributions	744,011	551,874	571,000	652,339	675,000	18.21%
Gain/(Loss) on Investments	23,182,899	13,087,306	16,050,000	5,000,000	15,207,549	-5.25%
Miscellaneous	5,055	9,113	-	5,000	5,000	100.00%
Interest on Investments	1,282,420	2,028,362	2,000,000	2,000,000	2,000,000	0.00%
TOTALS	29,191,292	21,745,998	24,997,652	14,033,991	24,764,473	-0.93%
Expenses						
Salaries and Wages	-	-	36,000	29,799	36,000	0.00%
Employee Benefits	-	-	20,000	21,286	25,000	25.00%
Contractual	18,017,058	16,214,522	17,644,800	16,973,205	18,877,372	6.99%
TOTALS	18,017,058	16,214,522	17,700,800	17,024,290	18,938,372	6.99%
Total Revenues Over/(Under)						
Expenses	11,174,234	5,531,476	7,296,852	(2,990,299)	5,826,101	
Beginning Net Assets	187,286,530	198,460,764	216,001,372	216,001,372	213,011,073	
Adjustment to Beginning						
Net Position (a)	-	12,009,132	-	-	-	
ENDING NET ASSETS	198,460,764	216,001,372	223,298,224	213,011,073	218,837,174	

(a) Inclusion of Deferred Retirement Option Program investments held by ICMA in the Pension Trust Fund.

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 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	FY2012	FY2013	FY2014	FY2015	FY2016
Finance Director	-	0.0240	0.0240	0.0240	0.1000
Assistant Finance Director	-	0.0190	0.0190	0.0190	0.0250
Accounting Supervisor	-	0.0230	0.0230	0.0230	0.0500
Accounting Clerk	-	0.0120	0.0120	0.0120	0.0120
Director of Human Resources	-	0.0240	0.0240	0.0240	0.0240
Human Resource Assistant	0.5000	0.3750	0.3750	0.3700	0.3750
Payroll Specialist	-	0.2310	0.2310	0.2310	0.2000
	0.5000	0.7080	0.7080	0.7030	0.7860

Town of Palm Beach



Health Insurance Trust (610)

PROGRAM: HEALTH INSURANCE TRUST (610)**Revenue and Expense Summary**

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Projected	FY2016 Budget	% Change
Revenues						
Town Funding	1,769,000	1,506,000	1,577,000	1,577,000	1,180,000	-25.17%
Retiree Funding	1,307,308	1,287,962	1,273,200	1,230,000	1,291,500	1.44%
Medicare Reimbursement	83,822	92,788	-	80,000	90,000	100.00%
Miscellaneous Revenue	585,086	-	-	-	-	0.00%
Gain/(Loss) on Investments	2,486,717	2,084,471	500,000	500,000	500,000	0.00%
TOTALS	6,231,933	4,971,221	3,350,200	3,387,000	3,061,500	-8.62%
Expenses						
Salaries and Wages	54,520	59,266	61,518	59,000	78,073	26.91%
Employee Benefits	2,190,084	1,974,861	2,518,851	1,802,758	2,050,629	-18.59%
Contractual	114,687	122,853	125,900	108,550	117,400	-6.75%
Commodities	103	233	300	300	300	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
TOTALS	2,359,394	2,157,213	2,706,569	1,970,608	2,246,402	-17.00%
Total Revenues						
Over/(Under) Expenses	3,872,539	2,814,008	643,631	1,416,392	815,098	
Beginning Net Assets	20,942,251	24,814,790	27,628,798	27,628,798	29,045,190	
ENDING NET ASSETS	24,814,790	27,628,798	28,272,429	29,045,190	29,860,288	

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 FY2016 projected budget for Retiree Funding is based on trending and actual contributions for FY2015.

Medicare Reimbursements:

Medicare reimbursements are paid to the Town through the Retiree Drug Subsidy (RDS) program. In FY15 to date, the Town has received \$47,606 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 an adjustment to the cost sharing for the Town's Occupational Health & Wellness Nurse for services rendered. In prior year, the cost sharing to the funding for the position was allocated 100% to the Human Resources 123 budget. The budget also includes performance based merit pay increases.

Employee Benefits:

Cost of retiree health insurance. The decrease is attributed to a projected decrease in the group health and dental insurance claims experience.

Full Time Equivalent Employees	FY2012	FY2013	FY2014	FY2015	FY2016
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
Occupational Health Nurse	-	-	-	-	0.170
Human Resource Coordinator	0.320	0.330	0.330	0.330	0.330
Human Resource Analyst	0.050	0.050	0.050	0.050	0.050
	0.720	0.730	0.730	0.730	0.900

Town of Palm Beach



Resolution No. 91-2015

RESOLUTION NO. 91-2015

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 3.3779 FOR THE TENTATIVE FISCAL YEAR 2016 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 3.1184 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 2016 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 1st) 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 2016 commencing on October 1, 2015; and

WHEREAS, the Town Council met on July 16, 2015, 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 2016 commencing on October 1, 2015, 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 3.3779 necessary to provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2016 General Fund Budget is hereby approved.

Section 3. The computed rolled-back millage rate of 3.1184 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 ____, 2015, 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 _____, 2015, 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 16th day of July, 2015.

Gail L. Coniglio, Mayor

Michael J. Pucillo, Town Council President

Richard M. Kleid, Council President Pro Tem

Danielle H. Moore, Town Council Member

ATTEST:

Penelope D. Townsend, Town Council Member

Susan A. Owens, MMC, Town Clerk

Robert N. Wildrick, Town Council Member

Town of Palm Beach



Resolution No. 89-2015

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 16, 2015

To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Jay Boodheshwar, Deputy Town Manager

Re: Worth Avenue Commercial District Assessment Area – Adoption of Assessment Roll and Improvement and Maintenance Assessments for FY 2016
Resolution No. 89-2015

Date: July 6, 2015

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 89-2015, which is the preliminary assessment resolution for the proposed improvement (debt service) and maintenance assessments for the Worth Avenue Commercial District Assessment Area in FY2016.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY2016 proposed capital and maintenance assessments for the Worth Avenue Commercial District Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 89-2015 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice and by letter from the Town issued in late August of this year.

The Worth Avenue Commercial District net improvement and maintenance assessment for FY2016 has been calculated as follows:

Cost Description	Amount
Original Principal	\$14,770,000.00
Outstanding Principal	\$11,845,000.00
Scheduled Principal Payment	\$295,000.00
Scheduled Interest Payment	\$480,678.15

Maintenance Expenses from 10/01/15 to 09/30/16	\$242,025.00
Bank of New York Service Fee	\$800.00
Estimated Attorney Fees	\$1,000.00
Estimated Postage (2 x \$.49 x 84 properties)	\$85.00
Estimated PB Post Ad	\$650.00
Property Appraiser Administrative Fees	\$150.00
Est. Tax Collector First Year Administrative Fees	N/A - Covered by 1% Assessment Denominator Explained Below
Offsetting Revenue (Donation from Garden Club)	(\$10,000.00)
Use of Account Fund Balance	\$0
Estimated Preliminary FY 2016 Total Net Assessment	\$1,010,388.15

To employ a defensible assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements or costs related to the improvements, we again used the methodology developed in 2010 by Special District Services which was previously found by the Town Council to provide benefits from the improvements that were/are in proportion to the assessments to be allocated to each benefitted property and that the apportionment of the special benefits to each benefitted property is fair and reasonable.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2016 is \$150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 5%

After adding these multipliers to the Town's proposed FY2016 net assessment of \$1,010,388.15 and incorporating the accumulated rounding adjustment of \$44.25, the gross total assessment is \$1,060,951.81.

Resolution No. 89-2015 formally initiates the process to implement the intended assessments for FY2016. The resolution describes the property to be assessed, the improvements and related services to be provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on a date in September yet to be determined.

Resolution No. 89-2015 is attached hereto. The FY2016 Preliminary Assessment Roll and estimated assessments for this project are indicated in Appendix C of Resolution No. 89-2015. These estimates are subject to change as all items associated with the assessment are finalized for the property owner notice and Final Assessment Resolution to be considered in September. For your information, the proposed maintenance budget, upon which a portion of the proposed assessments are based, is attached hereto as Exhibit A.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time or there is an increase in the cost or method in calculating the assessment.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the properties benefitting from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 89-2015 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Jane Struder, Director of Finance H.
Paul Brazil, Director of Public Works
John C. Randolph, Town Attorney
Heather Encinosa, Esq.

RESOLUTION NO. 89-2015

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE WORTH AVENUE IMPROVEMENT PROJECT; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE AN UPDATED ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLLS AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 74-10), the Final Assessment Resolution (Resolution No. 99-10), sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution initiates the annual process for updating the Improvement and Maintenance Assessment Rolls and directing the continued imposition of Improvement Assessments and reimposition of Maintenance Assessments within the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2015 (hereinafter the "Preliminary Rate Resolution"). All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 5. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 5:01p.m. on September ____, 2015, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider continued imposition of Improvement Assessments and reimposition of the Maintenance Assessments, approval of the Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Improvement Assessments and Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Sec. 90-64 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A.

SECTION 7. NOTICE BY MAIL.

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sec. 90-65 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll, if required. Such notice shall be in substantially the form attached hereto as Appendix B.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 2.05 also fulfills the requirements of paragraph (A) of this Section 2.05, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

IMPROVEMENT ASSESSMENTS

SECTION 8. ANNUAL ASSESSMENTS TO FUND WORTH AVENUE IMPROVEMENT PROJECT.

(A) The Tax Parcels described in the updated Improvement Assessment Roll are hereby found to be specially benefited by construction of the Worth Avenue Improvement Project in the amount of the maximum annual Improvement Assessment set forth in the Improvement Assessment Roll. The methodology for computing annual Improvement Assessments described in the Initial Assessment Resolution is hereby approved.

(B) The Improvement Assessments shall be imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year in which Obligations are outstanding in the amount of the maximum annual Improvement Assessment and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Improvement Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Sec. 90-50 of the Code.

SECTION 9. UPDATED IMPROVEMENT ASSESSMENT ROLL. The Town Manager is hereby directed to prepare the updated Improvement Assessment Roll in the manner provided in Sec. 90-63 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution. The updated Improvement Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Improvement Assessment Roll is attached hereto as Appendix C and incorporated herein by reference.

SECTION 10. APPLICATION OF IMPROVEMENT ASSESSMENT PROCEEDS. Proceeds from the Improvement Assessments received during each Fiscal Year shall be applied by the Town for payment of the Improvement Assessment Collection Costs, payment of any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the Obligations, and payment of principal due on the Obligations.

MAINTENANCE ASSESSMENTS

SECTION 11. ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Aesthetic Infrastructure Improvements and the Basic Infrastructure Improvements is \$242,025.00 for the Fiscal Year beginning on October 1, 2015.

(1) The estimated EVU Maintenance Cost allocated to the Aesthetic Infrastructure Improvements is \$195,314.17.

(2) The estimated Land Area Maintenance Cost allocated to the Basic Infrastructure Improvements is \$46,710.83.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Worth Avenue Assessment Area.

SECTION 12. ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels described in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Worth Avenue Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The Maintenance Assessments shall be imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Sec. 90-50 of the Code.

SECTION 13. COMPUTATION OF MAINTENANCE ASSESSMENTS. The annual Maintenance Assessments shall be computed for each Tax Parcel located in Worth Avenue Assessment Area in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

SECTION 14. UPDATED MAINTENANCE ASSESSMENT ROLL. The Town Manager is hereby directed to prepare the updated Maintenance Assessment Roll in the manner provided in Sec. 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution. The estimate of Maintenance Cost and the updated Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Maintenance Roll is attached hereto as Appendix C and incorporated herein by reference.

SECTION 15. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 16. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 17. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which

property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Worth Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 18. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 16th day of July, 2015.

Gail L. Coniglio, Mayor

Michael J. Pucillo, Town Council President

Richard M. Kleid, Council President Pro Tem

Danielle H. Moore, Town Council Member

ATTEST:

Penelope D. Townsend, Town Council Member

Susan A. Owens, Town Clerk

Robert N. Wildrick, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August ____, 2015

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE WORTH AVENUE ASSESSMENT AREA TO PROVIDE FOR THE WORTH AVENUE IMPROVEMENT PROJECT AND OTHER RELATED SERVICES

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of the design, construction, installation and maintenance of the Worth Avenue Improvement Project within the boundaries of the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2015.

The hearing will be held at 5:01 p.m. on September ____, 2015, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Worth Avenue Assessment Area and the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 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) days prior to the date of the hearing.

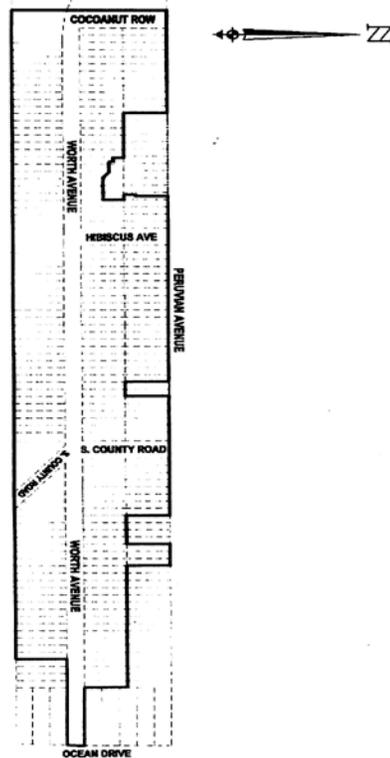
The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution No. 74-10). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment

Resolution (Resolution No. 74-10) adopted by the Town Council on July 13, 2010. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 98-10), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2015, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the assessments in 30 annual installments, the first of which was included on the ad valorem tax bill to be mailed in November 2010.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



**TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA**

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

**Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL**

<p>TOWN OF PALM BEACH, FLORIDA NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS NOTICE DATE: AUGUST __, 2015</p>
--

**Owner Name
Address
City, State Zip**

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the design, construction, installation, and maintenance of the Worth Avenue Improvement Project using the tax bill collection method may be levied on your property contained within the Worth Avenue Assessment Area for the fiscal year October 1, 2015 - September 30, 2016 and future fiscal years. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Worth Avenue Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total annual assessment revenue related to the Improvement Assessment to be collected within the Worth Avenue Assessment Area is estimated to be \$1,060,951.81. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Worth Avenue Assessment Area is estimated to be \$232,025.00. The annual assessment will include your fair share of the principal, interest, administration, project and maintenance costs related to the Worth Avenue Improvement Project and amounts related to collection of assessments.

The assessment for your property will be based in part of the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 74-10). A more specific description of the improvements and the method of computing the

assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted the Town Council on July 13, 2010 (Resolution No. 74-10). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 74-10), the Final Assessment Resolution (Resolution No 98-10), the Preliminary Rate Resolution and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total Land Area assigned to the above parcel was _____.

The total number of EVUs (value) assigned to the above parcel was _____.

The maximum annual Improvement Assessment for the above parcel is \$ _____ for the fiscal year commencing on October 1, 2015 and future fiscal years.

The annual Maintenance Assessment for the above parcel is \$ _____ for the fiscal year commencing on October 1, 2015 and future fiscal years.

A public hearing will be held at 5:01 p.m. on September ____, 2015, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Worth Avenue Improvement Project and the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 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) days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2015. Failure

to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town has issued debt to finance this project. This will permit the cost attributable to your property to be amortized and collected as an Improvement Assessment over a period of 30 years beginning in 2010; however, if there are no significant defaults in payments of the assessments, all or part of the last payments may be made from any reserve accounts funded by the bonds.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

******* THIS IS NOT A BILL *******

APPENDIX C
ASSESSMENT ROLL

APPENDIX C - ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
 Improvement Assessment Roll and Maintenance
 Assessment Roll for the Worth Avenue Assessment Area
 Fiscal Year 2016

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-014-0010	00250-0001	347 WORTH AVE	24,487.40
50-43-43-23-05-014-0031	00250-0002	9 VIA PARIGI	215.54
50-43-43-23-05-014-0241	00250-0003	400 HIBISCUS AVE	13,219.99
50-43-43-23-05-014-0242	00250-0004	301 WORTH AVE	34,766.44
50-43-43-23-05-014-0331	00250-0005	309 WORTH AVE	20,514.86
50-43-43-23-05-014-0391	00250-0006	325 WORTH AVE	9,121.32
50-43-43-23-05-014-0430	00250-0007	331 WORTH AVE	8,217.76
50-43-43-23-05-015-0010	00250-0008	405 HIBISCUS AVE	54,554.74
50-43-43-23-05-015-0280	00250-0010	205 WORTH AVE	39,544.18
50-43-43-23-05-015-0340	00250-0011	219 WORTH AVE	23,685.07
50-43-43-23-05-015-0380	00250-0012	225 WORTH AVE	26,182.11
50-43-43-23-05-015-0420	00250-0013	235 WORTH AVE	11,591.94
50-43-43-23-05-015-0440	00250-0014	237 WORTH AVE	24,444.82
50-43-43-23-05-015-0480	00250-0015	247 WORTH AVE	23,625.22
50-43-43-23-05-015-0520	00250-0016	259 WORTH AVE	23,072.01
50-43-43-23-05-016-0010	00250-0017	401 S COUNTY RD	29,735.65
50-43-43-23-05-016-0130	00250-0018	151 WORTH AVE	64,684.21
50-43-43-23-05-016-0380	00250-0019	125 WORTH AVE	67,560.79
50-43-43-23-05-016-0600	00250-0020	411 S COUNTY RD	29,153.27
50-43-43-23-05-017-0012	00250-0021	172 WORTH AVE	17,434.02
50-43-43-23-05-018-0010	00250-0022	256 WORTH AVE	30,026.79
50-43-43-23-05-018-0050	00250-0023	224 WORTH AVE	83,659.49
50-43-43-23-05-018-0170	00250-0024	222 WORTH AVE	17,033.06
50-43-43-23-05-018-0190	00250-0025	216 WORTH AVE	20,944.35
50-43-43-23-05-018-0212	00250-0026	212 WORTH AVE	5,932.88
50-43-43-23-05-018-0230	00250-0027	204 WORTH AVE	56,847.85
50-43-43-23-05-019-0010	00250-0028	350 WORTH AVE	22,202.32
50-43-43-23-05-019-0200	00250-0029	312 WORTH AVE	8,019.66
50-43-43-23-05-019-0220	00250-0030	306 WORTH AVE	24,730.85
50-43-43-26-14-000-0010	00250-0031	175 WORTH AVE	11,561.24
50-43-43-26-14-000-0020	00250-0032	175 WORTH AVE	7,007.52
50-43-43-26-14-000-0030	00250-0033	175 WORTH AVE	6,122.16
50-43-43-27-62-000-0010	00250-0034	329 WORTH AVE	3,545.88
50-43-43-27-62-000-0020	00250-0035	329 WORTH AVE	3,207.85
50-43-43-27-62-000-0030	00250-0036	329 WORTH AVE	3,639.90
50-43-43-27-62-000-0040	00250-0037	329 WORTH AVE	846.09
50-43-43-27-62-000-0050	00250-0038	329 WORTH AVE	1,340.88
50-43-43-27-62-000-0060	00250-0039	329 WORTH AVE	1,746.17
50-43-43-27-62-000-0070	00250-0040	329 WORTH AVE	1,284.21
50-43-43-27-69-000-0010	00250-0041	250 WORTH AVE	2,380.20

APPENDIX C - ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
 Improvement Assessment Roll and Maintenance
 Assessment Roll for the Worth Avenue Assessment Area
 Fiscal Year 2016

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-69-000-0020	00250-0042	250 WORTH AVE	2,304.55
50-43-43-27-69-000-0030	00250-0043	250 WORTH AVE	1,684.98
50-43-43-27-69-000-0040	00250-0044	250 WORTH AVE	3,066.55
50-43-43-27-71-001-1010	00250-0048	339 WORTH AVE	3,560.65
50-43-43-27-71-001-1020	00250-0049	341 WORTH AVE	2,311.23
50-43-43-27-71-001-1030	00250-0050	343 WORTH AVE	2,068.85
50-43-43-27-71-001-1040	00250-0051	345 WORTH AVE	2,143.99
50-43-43-27-71-001-1050	00250-0052	7 VIA MIZNER	699.24
50-43-43-27-71-001-1060	00250-0053	8 VIA MIZNER	684.59
50-43-43-27-71-001-1070	00250-0054	9 VIA MIZNER	699.24
50-43-43-27-71-001-1080	00250-0055	14 VIA MIZNER	1,741.63
50-43-43-27-71-001-1090	00250-0056	14 VIA MIZNER	825.93
50-43-43-27-71-001-1100	00250-0057	23 VIA MIZNER	688.63
50-43-43-27-71-001-1110	00250-0058	21 VIA MIZNER	1,109.47
50-43-43-27-71-001-1120	00250-0059	5 VIA MIZNER	561.93
50-43-43-27-71-001-1140	00250-0060	28 VIA MIZNER	896.82
50-43-43-27-71-001-1150	00250-0061	32 VIA MIZNER	1,645.07
50-43-43-27-71-001-1160	00250-0062	33 VIA MIZNER	1,313.59
50-43-43-27-71-001-1170	00250-0063	34 VIA MIZNER	1,670.74
50-43-43-27-71-001-1180	00250-0064	333 WORTH AVE	2,795.76
50-43-43-27-71-001-1190	00250-0065	335 WORTH AVE	2,235.47
50-43-43-27-71-001-1200	00250-0066	337 WORTH AVE	2,226.13
50-43-43-27-71-001-2080	00250-0067	16 VIA MIZNER	3,368.26
50-43-43-27-71-001-2160	00250-0068	38 VIA MIZNER	3,821.30
50-43-43-27-71-002-1010	00250-0071	60 VIA MIZNER	689.00
50-43-43-27-71-002-1020	00250-0072	64 VIA MIZNER	624.49
50-43-43-27-71-002-1030	00250-0073	64 VIA MIZNER	767.71
50-43-43-27-71-002-1040	00250-0074	66 VIA MIZNER	459.19
50-43-43-27-71-002-1050	00250-0075	66 VIA MIZNER	498.03
50-43-43-27-71-002-1060	00250-0076	87 VIA MIZNER	1,286.50
50-43-43-27-71-002-1070	00250-0077	87 VIA MIZNER	806.32
50-43-43-27-71-002-1080	00250-0078	87 VIA MIZNER	648.49
50-43-43-27-71-002-1090	00250-0079	88 VIA MIZNER	1,901.08
50-43-43-27-71-002-1100	00250-0080	90 VIA MIZNER	2,288.90
50-43-43-27-71-002-1110	00250-0081	92 VIA MIZNER	1,141.80
50-43-43-27-71-002-1120	00250-0082	96 VIA MIZNER	538.33
50-43-43-27-71-002-1140	00250-0083	99 VIA MIZNER	458.12
50-43-43-27-71-002-1150	00250-0084	99 VIA MIZNER	1,408.72
50-43-43-27-71-002-2010	00250-0085	64 VIA MIZNER	1,300.03
50-43-43-23-05-017-0010	00250-0086	150 WORTH AVE	144,119.81

APPENDIX C - ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2016

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
			\$1,060,951.81

Worth Avenue Commercial District Proposed Maintenance Budget - FY 2016		
EXPENSES		
	Budget	Proposed
	2015	2016
Facilities and Landscaping Maintenance		
Base Fee - Landscape Contractor	\$67,790	\$67,000
Monthly mowing, edging, and general clean up		
Pressure Cleaning and Sealing	\$52,640	\$51,000
Pressure cleaning twice per year and sealing once		
Annuals	\$ 13,715	\$14,500
Plantings twice per year		
Plant and Tree Replacement	\$ 2,565	\$4,500
Replacements as needed		
Fertilization	\$ 2,075	\$3,500
Trees and plants		
Ornamental Tree Trimming	\$ 3,915	\$2,500
Trimming twice per year		
Palm Tree Trimming	\$ 8,665	\$8,500
Trimming four times per year		
Verticutting Lawn	\$ 1,090	\$1,000
Once per year		
Top Dressing of Turf Areas	\$ 3,075	\$1,000
Once per year		
Bulb Replacement	\$ 155	\$200
As needed		
Street Light Re-Lamping	\$ 1,025	\$1,100
Misc. bulbs and ballasts		
Sprinkler Head Replacement and Irrigation Repairs	\$ 600	\$1,900
Replacement of heads and misc. repairs as needed		
G-Sky Living Wall Maintenance	\$28,560	\$29,500
Complete maintenance services		
Lethal Yellowing Inoculations	\$3,035	\$2,300
All palms inoculated once per year		
Clock Tower Maintenance	\$770	\$900
Maintenance contract for the clocks		
WhiteFly Treatments	\$4,615	\$2,300
Bi-annual spraying		
Sidewalk Repairs	\$10,000	\$15,000
As needed		
Sub-Total	\$204,290	\$206,700

EXHIBIT A

Utilities		
Electric		
259 Worth Ave Meter	\$3,645	\$3,900
205 Worth Ave Meter	\$3,873	\$2,100
Water		
170 Worth Ave Meter	\$6,485	\$16,500
412 Hibiscus Meter	\$770	\$600
Gas		
FPU Gas Service	\$780	\$700
Sub-Total	\$15,553	\$23,800
Other Expenses		
Contingency: 5% of Expenditures for Unanticipated	\$10,810	\$11,525
Worth Ave Assoc - Palm Tree Light Extension Fee	\$0	\$0
Sub-Total	\$10,810	\$11,525
Total Expenditures	\$230,653	\$242,025
REVENUES		
Non Ad-Valorem Assessments	\$222,925	\$232,025
Special Non Ad-Valorem Assessments Per Florida Statutes		
Garden Club Donation	\$10,000	\$10,000
\$10,000 annual donation for 5 years effective October 2011		
Carry Forward of Fund Balance	\$0	\$0
Undesignated Fund Balance Brought Forward and Appropriated		
Total Revenues	\$232,925	\$242,025

Town of Palm Beach



Resolution No. 90-2015

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 16, 2015

To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Jay Boodheshwar, Deputy Town Manager

Re: Peruvian Avenue 400 Block Streetscape Project Underground Assessment Area -
Adoption of Estimated Assessment Roll for FY2016
Resolution No. 90-2015

Date: July 6, 2015

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 90-2015, which is the preliminary assessment resolution for the proposed improvement (debt service) and maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area in FY2016.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY2016 proposed debt service and maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 90-2015 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice and by letter from the Town issued in late August of this year.

The Peruvian Avenue 400 Block Streetscape Project net improvement and maintenance assessment for FY2016 has been calculated as follows:

Cost Description	Amount
Original Principal	\$1,224,759.00
Outstanding Principal	\$836,283.78
Anticipated Funding Agreement Required Principal Payment	\$92,918.10
Estimated Interest Payment (Rate @ 1.05%)	\$8,780.98

Interest Rate Surcharge @ 1.0%	\$8,362.84
Maintenance Expenses from 10/01/15 to 09/30/16	\$32,115.00
Estimated Attorney Fees	\$1,000.00
Estimated Postage (2 x \$.49 x 162 properties)	\$160.00
Estimated PB Post Ad	\$650.00
Property Appraiser Administrative Fees	\$150.00
Est. Tax Collector Administrative Fees	N/A - Covered by 1% Assessment Denominator Explained Below
Use of Account Fund Balance	\$0
Estimated Preliminary FY 2016 Total Net Assessment	\$144,136.92

To employ a defensible assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements, we used the most common methodology in use throughout Florida called the Linear Front Footage method of assessment. Resolution No. 90-2015 confirms the continued use of the Linear Front Footage methodology and finds that the project improvements will provide a special benefit to all Tax Parcels located within the Peruvian Avenue Assessment Area.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2016 is \$150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector = 1%
- Potential early property tax bill payment discount = 4%
- Total = 5%

After adding these multipliers to the Town's proposed FY2016 net assessment of \$144,136.92 and incorporating the accumulated rounding adjustment of \$3.17, the gross total assessment is \$151,346.94.

Resolution No. 90-2015 formally initiates the process to implement the intended assessments for FY2016. The resolution describes the property to be assessed, the improvements and related

services provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on a date in September yet to be determined.

Resolution No. 90-2015 is attached hereto. The FY2016 Preliminary Assessment Roll and estimated assessments for this project are indicated in Appendix C of Resolution No. 90-2015. These estimates are subject to change as all items associated with the assessment are finalized for the property owner notice and Final Assessment Resolution to be considered in September. For your information, the proposed maintenance budget, upon which a portion of the proposed assessments are based, is attached hereto as Exhibit A.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time or there is an increase in the cost or method in calculating the assessment.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the property owners whose properties benefit from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 90-2015 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Jane Struder, Director of Finance H.
Paul Brazil, Director of Public Works
John C. Randolph, Town Attorney
Heather Encinosa, Esq.

RESOLUTION NO. 90-2015

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PERUVIAN AVENUE IMPROVEMENT PROJECT; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE AN UPDATED ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLLS AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 099-2014), the Final Assessment Resolution (Resolution No. 148-2014), sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution initiates the annual process for updating the Improvement and Maintenance Assessment Rolls and directing the continued imposition of Improvement Assessments and reimposition of Maintenance Assessments within the Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2015 (hereinafter the "Preliminary Rate Resolution"). All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 5. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September ____, 2015, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider continued imposition of Improvement Assessments and reimposition of the Maintenance Assessments, approval of the Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Improvement Assessments and Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Sec. 90-64 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A.

SECTION 7. NOTICE BY MAIL.

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sec. 90-65 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll, if required. Such notice shall be in substantially the form attached hereto as Appendix B.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 2.05 also fulfills the requirements of paragraph (A) of this Section 2.05, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

IMPROVEMENT ASSESSMENTS

SECTION 8. ANNUAL ASSESSMENTS TO FUND PERUVIAN AVENUE IMPROVEMENT PROJECT.

(A) The Tax Parcels described in the updated Improvement Assessment Roll are hereby found to be specially benefited by construction of the Peruvian Avenue Improvement Project in the amount of the maximum annual Improvement Assessment set forth in the Improvement Assessment Roll. The methodology for computing annual Improvement Assessments described in the Initial Assessment Resolution is hereby approved.

(B) The Improvement Assessments shall be imposed against all property located within the Peruvian Avenue Assessment Area for each Fiscal Year in which Obligations are outstanding in the amount of the maximum annual Improvement Assessment and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Improvement Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Peruvian Avenue Assessment Area pursuant to Sec. 90-50 of the Code.

SECTION 9. UPDATED IMPROVEMENT ASSESSMENT ROLL. The Town Manager is hereby directed to prepare the updated Improvement Assessment Roll in the manner provided in Sec. 90-63 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Peruvian Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution. The updated Improvement Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Improvement Assessment Roll is attached hereto as Appendix C and incorporated herein by reference.

SECTION 10. APPLICATION OF IMPROVEMENT ASSESSMENT PROCEEDS. Proceeds from the Improvement Assessments received during each Fiscal Year shall be applied by the Town for payment of the Improvement Assessment Collection Costs, payment of any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the Obligations, and payment of principal due on the Obligations.

MAINTENANCE ASSESSMENTS

SECTION 11. ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Peruvian Avenue Improvement Project is \$32,115.00 for the Fiscal Year beginning on October 1, 2015.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Peruvian Avenue Assessment Area.

SECTION 12. ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels described in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Peruvian Avenue Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The Maintenance Assessments shall be imposed against all property located within the Peruvian Avenue Assessment Area for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Peruvian Avenue Assessment Area pursuant to Sec. 90-50 of the Code.

SECTION 13. COMPUTATION OF MAINTENANCE ASSESSMENTS. The annual Maintenance Assessments shall be computed for each Tax Parcel located in Peruvian Avenue Assessment Area in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

SECTION 14. UPDATED MAINTENANCE ASSESSMENT ROLL. The Town Manager is hereby directed to prepare the updated Maintenance Assessment Roll in the manner provided in Sec. 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among

the parcels of real property within Peruvian Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution. The estimate of Maintenance Cost and the updated Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Maintenance Roll is attached hereto as Appendix C and incorporated herein by reference.

SECTION 15. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 16. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 17. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Peruvian Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 18. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 16th day of July, 2015.

Gail L. Coniglio, Mayor

Michael J. Pucillo, Town Council President

Richard M. Kleid, Council President Pro Tem

Danielle H. Moore, Town Council Member

ATTEST:

Penelope D. Townsend, Town Council Member

Susan A. Owens, Town Clerk

Robert N. Wildrick, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August ____, 2015

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE PERUVIAN AVENUE ASSESSMENT AREA TO PROVIDE FOR THE PERUVIAN AVENUE IMPROVEMENT PROJECT AND OTHER RELATED SERVICES

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of the design, construction, installation and maintenance of the Peruvian Avenue Improvement Project within the boundaries of the Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2015.

The hearing will be held at 5:01 p.m. on September ____, 2015, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Peruvian Avenue Assessment Area and the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 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) days prior to the date of the hearing.

The assessment for each parcel of property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel at the time of the adoption of the Initial Assessment Resolution (Resolution No. 099-2014). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 099-2014) adopted by the Town Council on July 15, 2014. Copies of Chapter 90, Article II of

the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 148-2014), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2015, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the assessments in ten (10) annual installments, the first of which was included on the ad valorem tax bill mailed in November 2014.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



**TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA**

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

**Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL**

TOWN OF PALM BEACH, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF NON-AD VALOREM
ASSESSMENTS
NOTICE DATE: AUGUST __, 2015

**Owner Name
Address
City, State Zip**

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the design, construction, installation, and maintenance of the Peruvian Avenue Improvement Project using the tax bill collection method may be levied on your property contained within the Peruvian Avenue Assessment Area for the fiscal year October 1, 2015 - September 30, 2016 and future fiscal years. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Peruvian Avenue Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total annual assessment revenue related to the Improvement Assessment to be collected within the Peruvian Avenue Assessment Area is estimated to be \$151,346.94. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Peruvian Avenue Assessment Area is estimated to be \$32,115.00. The annual assessment will include your fair share of the principal, interest, administration, project and maintenance costs related to the Peruvian Avenue Improvement Project and amounts related to collection of assessments.

The assessment for your property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 099-2014). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted the

Town Council on July 15, 2014 (Resolution No. 099-2014). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 099-2014), the Final Assessment Resolution (Resolution No. 148-2015), the Preliminary Rate Resolution and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total Front Feet assigned to the above parcel is _____.

The maximum annual Improvement Assessment for the above parcel is \$_____ for the fiscal year commencing on October 1, 2015 and future fiscal years.

The annual Maintenance Assessment for the above parcel is \$_____ for the fiscal year commencing on October 1, 2015 and future fiscal years.

A public hearing will be held at 5:01 p.m. on September ____, 2015, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Peruvian Avenue Improvement Project and the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 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) days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2015. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result

in a loss of title. The Town has issued debt to finance this project. This will permit the cost attributable to your property to be amortized and collected as an Improvement Assessment over a period of 10 years beginning in 2014; however, if there are no significant defaults in payments of the assessments, all or part of the last payments may be made from any reserve accounts funded by the bonds.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

APPENDIX C
ASSESSMENT ROLL

APPENDIX C - ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
 Improvement Assessment Roll and Maintenance Assessment Roll
 for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
 Fiscal Year 2016

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-012-0190	002ps-0001	421 PERUVIAN AVE	\$5,884.04
50-43-43-23-05-012-0211	002ps-0002	417 PERUVIAN AVE	\$1,868.17
50-43-43-23-05-012-0212	002ps-0003	417 PERUVIAN AVE	\$1,938.05
50-43-43-23-05-012-0213	002ps-0004	417 PERUVIAN AVE	\$2,077.82
50-43-43-23-05-012-0231	002ps-0005	417 PERUVIAN AVE	\$1,923.04
50-43-43-23-05-012-0232	002ps-0006	417 PERUVIAN AVE	\$1,253.63
50-43-43-23-05-012-0233	002ps-0007	417 PERUVIAN AVE	\$2,707.39
50-43-43-23-05-012-0251	002ps-0008	417 PERUVIAN AVE	\$1,328.23
50-43-43-23-05-012-0252	002ps-0009	417 PERUVIAN AVE	\$1,770.97
50-43-43-23-05-012-0253	002ps-0010	417 PERUVIAN AVE	\$504.73
50-43-43-23-05-012-0254	002ps-0011	417 PERUVIAN AVE	\$885.49
50-43-43-23-05-012-0255	002ps-0012	417 PERUVIAN AVE	\$442.74
50-43-43-23-05-012-0256	002ps-0013	417 PERUVIAN AVE	\$442.74
50-43-43-23-05-012-0257	002ps-0014	417 PERUVIAN AVE	\$509.17
50-43-43-23-05-013-0100	002ps-0015	439 WORTH AVE	\$5,884.04
50-43-43-27-39-000-1010	002ps-0016	401 PERUVIAN AVE	\$696.83
50-43-43-27-39-000-1030	002ps-0017	401 PERUVIAN AVE	\$1,145.14
50-43-43-27-39-000-1040	002ps-0018	401 PERUVIAN AVE	\$565.27
50-43-43-27-39-000-1050	002ps-0019	401 PERUVIAN AVE	\$579.87
50-43-43-27-39-000-2010	002ps-0020	401 PERUVIAN AVE	\$696.83
50-43-43-27-39-000-2020	002ps-0021	401 PERUVIAN AVE	\$110.29
50-43-43-27-39-000-2030	002ps-0022	401 PERUVIAN AVE	\$565.27
50-43-43-27-39-000-2040	002ps-0023	401 PERUVIAN AVE	\$107.52
50-43-43-27-39-000-2050	002ps-0024	401 PERUVIAN AVE	\$579.87

APPENDIX C - ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
 Improvement Assessment Roll and Maintenance Assessment Roll
 for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
 Fiscal Year 2016

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-39-000-3010	002ps-0025	401 PERUVIAN AVE	\$696.83
50-43-43-27-39-000-3020	002ps-0026	401 PERUVIAN AVE	\$110.29
50-43-43-27-39-000-3030	002ps-0027	401 PERUVIAN AVE	\$107.52
50-43-43-27-39-000-3040	002ps-0028	401 PERUVIAN AVE	\$565.27
50-43-43-27-39-000-3050	002ps-0029	401 PERUVIAN AVE	\$579.87
50-43-43-27-39-000-4010	002ps-0030	401 PERUVIAN AVE	\$808.91
50-43-43-27-39-000-4020	002ps-0031	401 PERUVIAN AVE	\$998.96
50-43-43-27-39-000-4030	002ps-0032	401 PERUVIAN AVE	\$998.96
50-43-43-27-45-000-2010	002ps-0033	401 WORTH AVE	\$1,349.85
50-43-43-27-45-000-2020	002ps-0034	401 WORTH AVE	\$1,161.44
50-43-43-27-45-000-2030	002ps-0035	401 WORTH AVE	\$1,349.85
50-43-43-27-45-000-3010	002ps-0036	401 WORTH AVE	\$1,349.85
50-43-43-27-45-000-3020	002ps-0037	401 WORTH AVE	\$220.91
50-43-43-27-45-000-3030	002ps-0038	401 WORTH AVE	\$1,349.85
50-43-43-27-63-000-1010	002ps-0039	389 S LAKE DR	\$1,378.69
50-43-43-27-63-000-1020	002ps-0040	389 S LAKE DR	\$325.83
50-43-43-27-63-000-1030	002ps-0041	389 S LAKE DR	\$1,331.09
50-43-43-27-63-000-1040	002ps-0042	389 S LAKE DR	\$1,217.23
50-43-43-27-63-000-2010	002ps-0043	389 S LAKE DR	\$1,378.69
50-43-43-27-63-000-2020	002ps-0044	389 S LAKE DR	\$325.83
50-43-43-27-63-000-2030	002ps-0045	389 S LAKE DR	\$1,331.09
50-43-43-27-63-000-2040	002ps-0046	389 S LAKE DR	\$1,217.23
50-43-43-27-63-000-2050	002ps-0047	389 S LAKE DR	\$1,225.51
50-43-43-27-63-000-2060	002ps-0048	389 S LAKE DR	\$1,235.87

APPENDIX C - ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
 Improvement Assessment Roll and Maintenance Assessment Roll
 for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
 Fiscal Year 2016

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-63-000-2070	002ps-0049	389 S LAKE DR	\$1,302.11
50-43-43-27-63-000-2080	002ps-0050	389 S LAKE DR	\$1,306.23
50-43-43-27-63-000-3010	002ps-0051	389 S LAKE DR	\$1,378.69
50-43-43-27-63-000-3020	002ps-0052	389 S LAKE DR	\$1,713.02
50-43-43-27-63-000-3030	002ps-0053	389 S LAKE DR	\$1,331.09
50-43-43-27-63-000-3040	002ps-0054	389 S LAKE DR	\$1,217.23
50-43-43-27-63-000-3050	002ps-0055	389 S LAKE DR	\$1,225.51
50-43-43-27-63-000-3060	002ps-0056	389 S LAKE DR	\$1,235.87
50-43-43-27-63-000-3070	002ps-0057	389 S LAKE DR	\$1,302.11
50-43-43-27-63-000-3080	002ps-0058	389 S LAKE DR	\$1,306.23
50-43-43-27-63-000-4010	002ps-0059	389 S LAKE DR	\$1,378.69
50-43-43-27-63-000-4020	002ps-0060	389 S LAKE DR	\$1,713.02
50-43-43-27-63-000-4030	002ps-0061	389 S LAKE DR	\$1,331.09
50-43-43-27-63-000-4040	002ps-0062	389 S LAKE DR	\$1,217.23
50-43-43-27-63-000-4050	002ps-0063	389 S LAKE DR	\$1,225.51
50-43-43-27-63-000-4060	002ps-0064	389 S LAKE DR	\$1,235.87
50-43-43-27-63-000-4070	002ps-0065	389 S LAKE DR	\$1,302.11
50-43-43-27-63-000-4080	002ps-0066	389 S LAKE DR	\$248.45
50-43-43-27-63-000-5010	002ps-0067	389 S LAKE DR	\$262.24
50-43-43-27-63-000-5020	002ps-0068	389 S LAKE DR	\$1,713.02
50-43-43-27-63-000-5030	002ps-0069	389 S LAKE DR	\$1,331.09
50-43-43-27-63-000-5040	002ps-0070	389 S LAKE DR	\$1,217.23
50-43-43-27-63-000-5050	002ps-0071	389 S LAKE DR	\$1,225.51
50-43-43-27-63-000-5060	002ps-0072	389 S LAKE DR	\$1,235.87

APPENDIX C - ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
 Improvement Assessment Roll and Maintenance Assessment Roll
 for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
 Fiscal Year 2016

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-63-000-5070	002ps-0073	389 S LAKE DR	\$1,302.11
50-43-43-27-63-000-5080	002ps-0074	389 S LAKE DR	\$1,306.23
50-43-43-27-63-000-6010	002ps-0075	389 S LAKE DR	\$2,072.18
50-43-43-27-63-000-6020	002ps-0076	389 S LAKE DR	\$2,528.64
50-43-43-27-63-000-6030	002ps-0077	389 S LAKE DR	\$1,871.38
50-43-43-27-63-000-6040	002ps-0078	389 S LAKE DR	\$357.73
50-43-43-27-63-000-6050	002ps-0079	389 S LAKE DR	\$394.14
50-43-43-27-64-000-1010	002ps-0080	455 WORTH AVE	\$549.86
50-43-43-27-64-000-2010	002ps-0081	455 WORTH AVE	\$776.50
50-43-43-27-64-000-2020	002ps-0082	455 WORTH AVE	\$579.32
50-43-43-27-64-000-2030	002ps-0083	455 WORTH AVE	\$104.28
50-43-43-27-64-000-2040	002ps-0084	455 WORTH AVE	\$868.96
50-43-43-27-64-000-2050	002ps-0085	455 WORTH AVE	\$108.79
50-43-43-27-64-000-2060	002ps-0086	455 WORTH AVE	\$571.95
50-43-43-27-64-000-2070	002ps-0087	455 WORTH AVE	\$781.41
50-43-43-27-64-000-2080	002ps-0088	455 WORTH AVE	\$781.41
50-43-43-27-64-000-2090	002ps-0089	455 WORTH AVE	\$571.95
50-43-43-27-64-000-2100	002ps-0090	455 WORTH AVE	\$103.34
50-43-43-27-64-000-3010	002ps-0091	455 WORTH AVE	\$776.50
50-43-43-27-64-000-3020	002ps-0092	455 WORTH AVE	\$579.32
50-43-43-27-64-000-3030	002ps-0093	455 WORTH AVE	\$548.23
50-43-43-27-64-000-3040	002ps-0094	455 WORTH AVE	\$868.96
50-43-43-27-64-000-3050	002ps-0095	455 WORTH AVE	\$571.95
50-43-43-27-64-000-3060	002ps-0096	455 WORTH AVE	\$571.95

APPENDIX C - ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
 Improvement Assessment Roll and Maintenance Assessment Roll
 for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
 Fiscal Year 2016

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-64-000-3070	002ps-0097	455 WORTH AVE	\$781.41
50-43-43-27-64-000-3080	002ps-0098	455 WORTH AVE	\$781.41
50-43-43-27-64-000-3090	002ps-0099	455 WORTH AVE	\$1,127.52
50-43-43-27-64-000-4010	002ps-0100	455 WORTH AVE	\$776.50
50-43-43-27-64-000-4020	002ps-0101	455 WORTH AVE	\$579.32
50-43-43-27-64-000-4030	002ps-0102	455 WORTH AVE	\$548.23
50-43-43-27-64-000-4040	002ps-0103	455 WORTH AVE	\$868.96
50-43-43-27-64-000-4050	002ps-0104	455 WORTH AVE	\$571.95
50-43-43-27-64-000-4060	002ps-0105	455 WORTH AVE	\$571.95
50-43-43-27-64-000-4070	002ps-0106	455 WORTH AVE	\$781.41
50-43-43-27-64-000-4080	002ps-0107	455 WORTH AVE	\$781.41
50-43-43-27-64-000-4090	002ps-0108	455 WORTH AVE	\$571.95
50-43-43-27-64-000-4100	002ps-0109	455 WORTH AVE	\$543.31
50-43-43-27-68-000-2010	002ps-0110	425 WORTH AVE	\$445.91
50-43-43-27-68-000-2020	002ps-0111	425 WORTH AVE	\$381.08
50-43-43-27-68-000-2030	002ps-0112	425 WORTH AVE	\$1,839.54
50-43-43-27-68-000-2040	002ps-0113	425 WORTH AVE	\$1,839.54
50-43-43-27-68-000-2050	002ps-0114	425 WORTH AVE	\$2,003.47
50-43-43-27-68-000-2060	002ps-0115	425 WORTH AVE	\$2,344.38
50-43-43-27-68-000-3010	002ps-0116	425 WORTH AVE	\$445.91
50-43-43-27-68-000-3020	002ps-0117	425 WORTH AVE	\$2,003.47
50-43-43-27-68-000-3030	002ps-0118	425 WORTH AVE	\$349.89
50-43-43-27-68-000-3040	002ps-0119	425 WORTH AVE	\$349.89
50-43-43-27-68-000-3050	002ps-0120	425 WORTH AVE	\$2,003.47

APPENDIX C - ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
 Improvement Assessment Roll and Maintenance Assessment Roll
 for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
 Fiscal Year 2016

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-68-000-3060	002ps-0121	425 WORTH AVE	\$445.91
50-43-43-27-68-000-4010	002ps-0122	425 WORTH AVE	\$445.91
50-43-43-27-68-000-4020	002ps-0123	425 WORTH AVE	\$2,003.47
50-43-43-27-68-000-4030	002ps-0124	425 WORTH AVE	\$1,839.54
50-43-43-27-68-000-4040	002ps-0125	425 WORTH AVE	\$1,839.54
50-43-43-27-68-000-4050	002ps-0126	425 WORTH AVE	\$381.08
50-43-43-27-68-000-4060	002ps-0127	425 WORTH AVE	\$2,344.38
50-43-43-27-68-000-5010	002ps-0128	425 WORTH AVE	\$445.91
50-43-43-27-68-000-5020	002ps-0129	425 WORTH AVE	\$2,003.47
50-43-43-27-68-000-5030	002ps-0130	425 WORTH AVE	\$1,839.54
50-43-43-27-68-000-5040	002ps-0131	425 WORTH AVE	\$349.89
50-43-43-27-68-000-5050	002ps-0132	425 WORTH AVE	\$381.08
50-43-43-27-68-000-5060	002ps-0133	425 WORTH AVE	\$2,344.38
50-43-43-27-68-000-6010	002ps-0134	425 WORTH AVE	\$662.26
50-43-43-27-68-000-6020	002ps-0135	425 WORTH AVE	\$3,481.77
50-43-43-27-68-000-6030	002ps-0136	425 WORTH AVE	\$662.26
			\$151,346.94

Peruvian Avenue 400 Block Streetscape Project Proposed Maintenance Budget - FY 2016		
EXPENSES		
	Budget	Proposed
	2015	2016
Facilities and Landscaping Maintenance		
Pressure Cleaning and Spot Cleaning		
Concrete Curbing ("F" & "D") and valley Gutter: 2,005 LF (twice per year)	\$602	\$620
Tabby Concrete Sidewalk & Drive Approaches: 11,055 sq. ft (twice per year)	\$2,211	\$2,277
Weekly Spot, Stain and Gum Removal	\$1,040	\$1,071
Tabby Concrete Sealing: 11,055 sq. ft (once per year)	\$2,211	\$2,277
Sub-total	\$6,064	\$6,245
Landscape Trimming, Mowing, and Edging		
Palm Tree Trimming	\$1,000	\$0
Ylang-Ylang Tree Trimming (upon request)	\$425	\$438
Sod Mowing and Edging	\$6,160	\$6,345
Sub-total	\$7,585	\$6,783
Annuals		
4" pot, 10" o/c twice per year	\$3,218	\$3,315
Sub-total	\$3,218	\$3,315
Fertilizer, Pesticide, Herbicide & Fungicide		
Fertilizater, Pesticide, Herbicide & Fungicide Application: twice per year	\$1,300	\$1,339
Sub-total	\$1,300	\$1,339
Mulching		
Mulch and Labor: 1 time per year	\$325	\$335
Sub-total	\$325	\$335
Irrigation System Repair and Replacement		
Irrigation review and minor adjustments	\$2,860	\$2,946
Head Replacement (as necessary): Assume 10 heads	\$90	\$93
Control Valve Replacement (as necessary) - Assume 2	\$180	\$185
Sub-total	\$3,130	\$3,224
Lethal Yellowing Inoculations		
26 Palms (3 times per year)	\$415	\$0
Sub-total	\$415	\$0
Plant and Tree Replacement (As Needed)		
Assume (1) ylang-ylang 50 gal w/ 14' htoa, 3" caliper min.	\$485	\$500

EXHIBIT A

Assume (1) Maypan palm tree w/ 10' gray wood, curved w/character	\$995	\$1,025
Assume (1) Royal Palm w/ 17' gray wood heavy caliper to match	\$1,680	\$1,730
Sub-total	\$2,675	\$2,755
Sidewalk Repairs		
As needed	\$0	\$0
Sub-total	\$0	\$0
Utilities		
Water		
400 S. Lake Drive Meter	\$3,640	\$5,200
Sub-total	\$3,640	\$5,200
Contingency		
Contingency (approximately 10.0% of expenditures for unanticipated)	\$3,005	\$2,920
Sub-total	\$3,005	\$2,920
Total Expenditures	\$31,357	\$32,115
REVENUES		
Non Ad-Valorem Assessments		
Special Non Ad-Valorem Assessments Per Florida Statutes	\$39,733	\$32,115
Carry Forward of Fund Balance		
Undesignated Fund Balance Brought Forward and Appropriated	\$0	\$0
Total Revenues	\$39,733	\$32,115

* FY16 maintenance expenses is 3% higher than FY15 amounts in anticipation of CPI increase at renewal of contract.

Town of Palm Beach



Resolution No. 94-2015

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 16, 2015

To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: H. Paul Brazil, P.E., Director of Public Works

Re: Non-Ad Valorem Assessment Rates for Commercial Solid Waste Collection for FY2016
Resolution No. 94-2015

Date: June 15, 2015

STAFF RECOMMENDATION

Staff recommends that the Town Council adopt Resolution No. 94-2015, to establish preliminary Non-Ad Valorem Assessment rates for Commercial Solid Waste Collection for FY2016.

GENERAL INFORMATION

The Commercial Solid Waste Collection for FY2016 non-ad valorem assessment uses a rate analysis methodology by the Town using the Palm Beach County Solid Waste Authority's reporting and developed the Non-Ad Valorem Assessment rates for commercial solid waste collection as follows:

	FY 2015	FY 2016
1. Apartments	\$13.30/Unit/Month	\$12.90/Unit/Month
2. Low Volume (5 day)	\$0.030/SF/Year	\$0.031/SF/Year
3. Medium Volume (5 day)	\$0.206/SF/Year	\$0.207/SF/Year
4. High Volume (5 day)	\$0.898/SF/Year	\$0.905/SF/Year
5. Low Volume (7 day)	\$0.038/SF/Year	\$0.038/SF/Year
6. Medium Volume (7 day)	\$0.252/SF/Year	\$0.252/SF/Year
7. High Volume (7 day)	\$1.100/SF/Year	\$1.100/SF/Year

Upon approval of these proposed rates, the owners of the properties to be assessed will be notified via a letter from the Town in late August of the estimated assessments that will appear on their tax bill, as well as the date of the Public Meeting during the Special Town Council meeting in September 2015 which sets the final rates. Property owners will be notified via normal distribution of TRIM notices from the Property Appraiser's office as well. On or about November 1 the tax bills will go out from the County showing a non-ad valorem line titled Solid Waste-Palm Beach

with the amount of the assessment. Resolution No. 94-2015 sets rates from which the assessment can be calculated for each property.

FUNDING/FISCAL IMPACT

This is a “zero-sum” initiative, in that revenues are intended to balance/offset the costs. It is anticipated that this action will provide and generate the requisite funding.

TOWN ATTORNEY REVIEW

This resolution has been reviewed by the Town Attorney for legal form and sufficiency.

Attachment

cc: Jane Struder, Director of Finance w/Attachment
Eric B. Brown, P.E., Assistant Director of Public Works, w/Attachment
John C. Randolph, Town Attorney, w/Attachment
Chester Purves, Services Division Manager, w/Attachment
Nancy Boyer, Office Manager and Public Works File, w/Attachment

RESOLUTION NO. 94-2015

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, ESTABLISHING THE NON-AD VALOREM ASSESSMENT RATES FOR COMMERCIAL SOLID WASTE COLLECTION; PROVIDING FOR AN EFFECTIVE DATE.

* * * * *

WHEREAS, Town Council has approved the use of the uniform method of collecting non-ad valorem assessments within the incorporated area of the Town for certain commercial solid waste collection services; and

WHEREAS, a rate analysis has been completed; and

WHEREAS, the rate analysis calculated charges for certain commercial properties in Town.

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: Non-Ad Valorem Assessment rates for commercial solid waste collection as follows:

Apartments	\$12.90/Unit/Month
Low Volume (5 day)	\$0.031/SF/Year
Medium Volume (5 day)	\$0.207/SF/Year
High Volume (5 day)	\$0.905/SF/Year
Low Volume (7 day)	\$0.038/SF/Year
Medium Volume (7 day)	\$0.252/SF/Year
High Volume (7 day)	\$1.100/SF/Year

Section 3: The above rates are to be applied to the number of apartments on a property or to the volume of commercial use generated per square foot on a property as determined by the Solid Waste Authority of Palm Beach County. Five day service rates shall apply to properties receiving service five days per week and seven day service rates shall apply to properties receiving service seven days per week.

Section 4: This Resolution shall become effective October 1, 2105.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 16th day of July, 2015.

Gail L. Coniglio, Mayor

Michael J. Pucillo, Town Council President

Richard M. Kleid, Council President Pro Tem

Danielle H. Moore, Town Council Member

ATTEST:

Penelope D. Townsend, Town Council Member

Susan A. Owens, MMC, Town Clerk

Robert N. Wildrick, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of commercial customer solid waste collection services throughout the Town for the Fiscal Year beginning October 1, 2015.

The hearing will be held at 5:01 p.m. on September 10, 2015, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed properties to be assessed and the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410, at least two (2) days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at (800) 955-8770.

The assessment for each property will be based all, or in part, on the type of commercial customer designation assigned, including apartments, number of apartments located on a specific parcel, volume, frequency of service and square footage of the property using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution No. 25-03) and as amended by subsequent official modification of assessment criteria for those commercial properties assessed. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03) adopted by the Town Council on July 8, 2003. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 44-03), the Public Resources Management Group, Inc. commercial customer solid waste assessment rate report dated May 31, 2003, the addendum to the Public Resources Management Group, Inc. report dated June 16, 2003, the Preliminary Rate Resolution No. 94-2015, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Director of Public Works, located at 951 Okeechobee Road, West Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2015, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the assessments on an annual basis in perpetuity.

If you have any questions, please contact the office of the Director of Public Works at (561) 838-5440, Monday through Friday between 8:30 a.m. and 5:00 p.m.

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED



TOWN OF PALM BEACH, FLORIDA

**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR
COLLECTION OF NON-AD VALOREM ASSESSMENTS**

NOTICE DATE: AUGUST 19, 2015

OWNER'S NAME

Assessment

00350-0000

PCN

00-00-43-00-00-000-0000

MAILING - LINE 1

Service

MAILING - LINE 2

Address

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for Commercial Customer Solid Waste Collection Services using the tax bill collection method may be levied on your property for the fiscal year October 1, 2015 - September 30, 2016, and future fiscal years. The use of an annual special assessment to fund Commercial Customer Solid Waste Collection Services benefiting property classified as commercial and receiving Town of Palm Beach solid waste collection services is a fair, efficient and effective means of funding these needed services. The total annual assessment revenue related to the Commercial Customer Solid Waste Collection Services assessment to be collected within the corporate limits of the Town of Palm Beach is estimated to be \$891,423.00. The annual assessment will include your fair share of the administration, capital, annual operating, depreciation and maintenance costs related to the Commercial Customer Solid Waste Collection Services program of the Town of Palm Beach and amounts related to collection of assessments.

The assessment for your property will be based all, or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County and approved by the Town Council of the Town of Palm Beach as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 25-03) and as amended by subsequent official Town modification of assessment criteria for those commercial properties assessed or added to the Commercial Customer Solid Waste Collection Services program since its inception. A more specific description of the services provided and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 8, 2003 (Resolution No. 25-03). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), the Preliminary Rate Resolution and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Director of Public Works, located at 951 Okeechobee Road, West Palm Beach, Florida.

The Commercial Customer Solid Waste Collection Services assessment for the above referenced property is proposed as follows:

<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Assessment Rate</u>	<u>Balance Due</u>
Solid Waste Apartment			
Solid Waste Medium Volume 5 day			
Solid Waste High Volume 7 day			

The maximum annual Commercial Customer Solid Waste Collection Services Assessment for the above parcel for the fiscal year commencing on October 1, 2015, and future fiscal years: \$0.

A public hearing will be held at 5:01 p.m. on September XX, 2015, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Commercial Customer Solid Waste Collection Services program and the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410, at least two (2) days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at (800) 955-8770.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2015. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the office of the Director of Public Works at (561) 838-5440, Monday through Friday, between 8:30 a.m. and 5:00 p.m.

* * * * * THIS IS NOT A BILL * * * * *

APPENDIX C
ASSESSMENT ROLL

APPENDIX C ASSESSMENT ROLL



<p>TOWN OF PALM BEACH, FLORIDA Commercial Solid Waste Collection Services Non-Ad Valorem Assessment Roll Fiscal Year 2016</p>

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-10-04-000-005	00350-0001	755 N COUNTY RD	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-10-04-000-005	00350-0001	755 N COUNTY RD	Solid Waste Medium Volume 5 day	35955	\$0.207	\$7,442.69
50-43-43-10-04-000-005	00350-0001	755 N COUNTY RD	Solid Waste High Volume 7 day	17481	\$1.100	\$19,229.10
50-43-43-22-00-003-014	00350-0002	240 COCOANUT ROW	Solid Waste Medium Volume 5 day	18938	\$0.207	\$3,920.17
50-43-43-23-05-016-001	00350-0003	401 S COUNTY RD	Solid Waste Medium Volume 5 day	6750	\$0.207	\$1,397.25
50-43-43-23-05-016-060	00350-0004	411 S COUNTY RD	Solid Waste Low Volume 5 day	10716	\$0.031	\$332.20
50-43-43-23-05-016-060	00350-0004	411 S COUNTY RD	Solid Waste Medium Volume 5 day	157	\$0.207	\$32.50
50-43-43-26-14-000-003	00350-0005	175 WORTH AVE	Solid Waste Medium Volume 5 day	4781	\$0.207	\$989.67
50-43-43-23-05-008-006	00350-0006	361 S COUNTY RD	Solid Waste Apartment	6	\$12.900	\$928.80
50-43-43-23-05-008-006	00350-0006	361 S COUNTY RD	Solid Waste Medium Volume 5 day	4322	\$0.207	\$894.65
50-43-43-22-00-001-004	00350-0007	150 ROYAL POINCIANA PLZ	Solid Waste Medium Volume 5 day	2772	\$0.207	\$573.80
50-43-43-22-00-001-005	00350-0008	340 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	130011	\$0.252	\$32,762.77
50-43-43-22-00-001-005	00350-0008	340 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	18139	\$1.100	\$19,952.90
50-43-43-22-00-002-001	00350-0009	60 COCOANUT ROW	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-00-002-001	00350-0009	60 COCOANUT ROW	Solid Waste Low Volume 7 day	17540	\$0.038	\$666.52
50-43-43-22-00-002-001	00350-0009	60 COCOANUT ROW	Solid Waste Medium Volume 7 day	3456	\$0.252	\$870.91
50-43-43-22-00-002-005	00350-0010	40 COCOANUT ROW	Solid Waste Medium Volume 5 day	19795	\$0.207	\$4,097.57



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50-43-43-22-00-002-008	00350-0011	52 COCOANUT ROW	Solid Waste Low Volume 7 day	98238	\$0.038	\$3,733.04
50-43-43-22-10-000-001	00350-0012	206 PHIPPS PLZ	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-10-000-001	00350-0012	206 PHIPPS PLZ	Solid Waste Medium Volume 5 day	1865	\$0.207	\$386.06
50-43-43-22-10-000-005	00350-0013	209 PHIPPS PLZ	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-10-000-005	00350-0013	209 PHIPPS PLZ	Solid Waste Medium Volume 5 day	3562	\$0.207	\$737.33
50-43-43-22-10-000-010	00350-0014	236 PHIPPS PLZ	Solid Waste Apartment	4	\$12.900	\$619.20
50-43-43-22-10-000-011	00350-0015	270 S COUNTY RD	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-22-10-000-011	00350-0015	270 S COUNTY RD	Solid Waste Medium Volume 5 day	2384	\$0.207	\$493.49
50-43-43-22-10-000-012	00350-0016	264 S COUNTY RD	Solid Waste Medium Volume 7 day	1142	\$0.252	\$287.78
50-43-43-22-10-000-012	00350-0016	264 S COUNTY RD	Solid Waste High Volume 7 day	4041	\$1.100	\$4,445.10
50-43-43-22-19-000-008	00350-0017	244 SUNSET AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-19-000-009	00350-0018	244 SUNSET AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-19-000-010	00350-0019	244 SUNSET AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-19-000-011	00350-0020	244 SUNSET AVE	Solid Waste Apartment	1	\$12.900	\$154.80



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50-43-43-22-19-000-012	00350-0021	244 SUNSET AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-14-10-004-001	00350-0023	190 N COUNTY RD	Solid Waste Medium Volume 5 day	19194	\$0.207	\$3,973.16
50-43-43-14-10-004-001	00350-0023	190 N COUNTY RD	Solid Waste Low Volume 7 day	9457	\$0.038	\$359.37
50-43-43-15-03-000-075	00350-0026	251 BRADLEY PL	Solid Waste Apartment	6	\$12.900	\$928.80
50-43-43-15-04-000-015	00350-0027	231 BRADLEY PL	Solid Waste Medium Volume 5 day	5800	\$0.207	\$1,200.60
50-43-43-15-05-000-001	00350-0028	263 OLEANDER AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-15-05-000-002	00350-0029	259 OLEANDER AVE	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-15-05-000-004	00350-0030	257 OLEANDER AVE	Solid Waste Apartment	2	\$12.900	\$309.60



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50-43-43-15-05-000-006	00350-0031	253 OLEANDER AVE	Solid Waste Apartment	8	\$12.900	\$1,238.40
50-43-43-15-05-000-016	00350-0034	233 OLEANDER AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-23-05-008-021	00350-0035	141 CHILEAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-15-05-000-018	00350-0036	227 OLEANDER AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-026-008	00350-0037	301 S COUNTY RD	Solid Waste Medium Volume 5 day	8464	\$0.207	\$1,752.05
50-43-43-27-62-000-003	00350-0038	329 WORTH AVE	Solid Waste Medium Volume 5 day	1276	\$0.207	\$264.13
50-43-43-27-71-001-105	00350-0039	7 VIA MIZNER	Solid Waste Medium Volume 7 day	336	\$0.252	\$84.67
50-43-43-23-05-014-003	00350-0040	9 VIA PARIGI	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-014-003	00350-0040	9 VIA PARIGI	Solid Waste Medium Volume 5 day	616	\$0.207	\$127.51



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50-43-43-23-05-027-040	00350-0041	234 BRAZILIAN AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-44-14-01-003-109	00350-0042	2275 S OCEAN BLVD	Solid Waste Medium Volume 5 day	978	\$0.207	\$202.45
50-43-43-23-05-014-024	00350-0043	301 WORTH AVE	Solid Waste Medium Volume 5 day	22047	\$0.207	\$4,563.73
50-43-43-35-00-002-039	00350-0044	1100 S OCEAN BLVD	Solid Waste Apartment	5	\$12.900	\$774.00
50-43-43-35-00-002-039	00350-0044	1100 S OCEAN BLVD	Solid Waste Low Volume 7 day	19908	\$0.038	\$756.50
50-43-43-35-00-002-039	00350-0044	1100 S OCEAN BLVD	Solid Waste Medium Volume 7 day	46088	\$0.252	\$11,614.18
50-43-43-35-00-002-039	00350-0044	1100 S OCEAN BLVD	Solid Waste High Volume 7 day	10512	\$1.100	\$11,563.20
50-43-43-27-62-000-004	00350-0045	329 WORTH AVE	Solid Waste Medium Volume 5 day	277	\$0.207	\$57.34
50-43-43-27-62-000-005	00350-0046	329 WORTH AVE	Solid Waste Medium Volume 5 day	573	\$0.207	\$118.61
50-43-43-27-62-000-006	00350-0047	329 WORTH AVE	Solid Waste Medium Volume 5 day	773	\$0.207	\$160.01
50-43-43-27-62-000-007	00350-0048	329 WORTH AVE	Solid Waste Medium Volume 5 day	571	\$0.207	\$118.20
50-43-43-27-71-001-106	00350-0049	8 VIA MIZNER	Solid Waste Medium Volume 7 day	329	\$0.252	\$82.91
50-43-43-27-71-001-107	00350-0050	9 VIA MIZNER	Solid Waste Medium Volume 7 day	335	\$0.252	\$84.42



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50-43-43-27-71-001-108	00350-0051	14 VIA MIZNER	Solid Waste Medium Volume 7 day	837	\$0.252	\$210.92
50-43-43-27-71-001-109	00350-0052	14 VIA MIZNER	Solid Waste Medium Volume 7 day	397	\$0.252	\$100.04
50-43-43-27-71-001-110	00350-0053	23 VIA MIZNER	Solid Waste Medium Volume 7 day	330	\$0.252	\$83.16
50-43-43-27-71-001-111	00350-0054	21 VIA MIZNER	Solid Waste Medium Volume 7 day	285	\$0.252	\$71.82
50-43-43-27-71-001-112	00350-0055	5 VIA MIZNER	Solid Waste Medium Volume 7 day	269	\$0.252	\$67.79
50-43-43-27-71-001-114	00350-0056	28 VIA MIZNER	Solid Waste Medium Volume 7 day	431	\$0.252	\$108.61
50-43-43-27-71-001-115	00350-0057	32 VIA MIZNER	Solid Waste Medium Volume 7 day	793	\$0.252	\$199.84
50-43-43-23-05-003-001	00350-0058	335 COCOANUT ROW	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-23-05-003-001	00350-0059	339 COCOANUT ROW	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-23-05-003-001	00350-0060	354 BRAZILIAN AVE	Solid Waste Apartment	6	\$12.900	\$928.80



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50-43-43-23-05-008-051	00350-0061	150 AUSTRALIAN AVE	Solid Waste Apartment	7	\$12.900	\$1,083.60
50-43-43-23-05-009-001	00350-0062	375 S COUNTY RD	Solid Waste Medium Volume 7 day	10388	\$0.252	\$2,617.78
50-43-43-23-05-009-001	00350-0062	375 S COUNTY RD	Solid Waste High Volume 7 day	6304	\$1.100	\$6,934.40
50-43-43-23-05-009-015	00350-0063	150 CHILEAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-009-020	00350-0064	136 CHILEAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-015-020	00350-0065	220 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1050	\$0.207	\$217.35
50-43-43-23-05-015-028	00350-0066	205 WORTH AVE	Solid Waste Medium Volume 5 day	34420	\$0.207	\$7,124.94
50-43-43-23-05-015-034	00350-0067	219 WORTH AVE	Solid Waste Medium Volume 5 day	7336	\$0.207	\$1,518.55
50-43-43-23-05-015-034	00350-0067	219 WORTH AVE	Solid Waste High Volume 7 day	5550	\$1.100	\$6,105.00
50-43-43-23-05-015-038	00350-0068	225 WORTH AVE	Solid Waste Medium Volume 5 day	9932	\$0.207	\$2,055.92
50-43-43-23-05-015-042	00350-0069	235 WORTH AVE	Solid Waste Medium Volume 5 day	3500	\$0.207	\$724.50
50-43-43-23-05-015-044	00350-0070	237 WORTH AVE	Solid Waste Medium Volume 5 day	8528	\$0.207	\$1,765.30



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50-43-43-23-05-015-048	00350-0071	247 WORTH AVE	Solid Waste Medium Volume 5 day	10375	\$0.207	\$2,147.63
50-43-43-23-05-026-008	00350-0072	311 S COUNTY RD	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-23-05-026-008	00350-0072	311 S COUNTY RD	Solid Waste Medium Volume 5 day	5586	\$0.207	\$1,156.30
50-43-43-15-05-000-020	00350-0073	221 OLEANDER AVE	Solid Waste Apartment	4	\$12.900	\$619.20
50-43-43-15-06-000-001	00350-0074	178 N COUNTY RD	Solid Waste Medium Volume 5 day	2262	\$0.207	\$468.23
50-43-43-15-06-000-003	00350-0075	210 OLEANDER AVE	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-15-06-000-004	00350-0076	212 OLEANDER AVE	Solid Waste Apartment	7	\$12.900	\$1,083.60
50-43-43-15-06-000-005	00350-0077	216 OLEANDER AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-15-28-001-001	00350-0078	221 SUNRISE AVE	Solid Waste Medium Volume 7 day	821	\$0.252	\$206.89
50-43-43-15-28-001-002	00350-0079	223 SUNRISE AVE	Solid Waste Medium Volume 7 day	1412	\$0.252	\$355.82
50-43-43-14-10-004-013	00350-0080	250 SEMINOLE AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-14-10-004-013	00350-0080	250 SEMINOLE AVE	Solid Waste Medium Volume 5 day	3568	\$0.207	\$738.58



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50-43-43-14-10-004-014	00350-0081	256 SEMINOLE AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-14-10-004-015	00350-0082	258 SEMINOLE AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-14-10-004-017	00350-0083	264 SEMINOLE AVE	Solid Waste Apartment	11	\$12.900	\$1,702.80
50-43-43-14-10-004-019	00350-0084	191 BRADLEY PL	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-14-10-004-019	00350-0084	191 BRADLEY PL	Solid Waste High Volume 7 day	4242	\$1.100	\$4,666.20
50-43-43-15-06-000-006	00350-0085	226 OLEANDER AVE	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-23-05-004-009	00350-0086	449 AUSTRALIAN AVE	Solid Waste Apartment	6	\$12.900	\$928.80
50-43-43-23-05-009-023	00350-0087	134 CHILEAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-015-052	00350-0088	259 WORTH AVE	Solid Waste Medium Volume 5 day	16374	\$0.207	\$3,389.42
50-43-43-27-71-001-116	00350-0089	33 VIA MIZNER	Solid Waste Medium Volume 7 day	634	\$0.252	\$159.77
50-43-43-27-77-000-006	00350-0090	434 CHILEAN AVE	Solid Waste Apartment	1	\$12.900	\$154.80



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50-43-43-27-77-000-004	00350-0091	434 CHILEAN AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-27-77-000-003	00350-0092	434 CHILEAN AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-27-77-000-002	00350-0093	434 CHILEAN AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-27-77-000-002	00350-0094	434 CHILEAN AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-15-08-000-002	00350-0095	172 N COUNTY RD	Solid Waste Apartment	4	\$12.900	\$619.20
50-43-43-23-05-007-018	00350-0097	201 CHILEAN AVE	Solid Waste Medium Volume 5 day	1729	\$0.207	\$357.90
50-43-43-27-78-1-1	00350-0098	301 AUSTRALIAN AVE	Solid Waste High Volume 7 day	13694	\$1.100	\$15,063.40
50-43-43-27-78-1-2	00350-0099	301 AUSTRALIAN AVE	Solid Waste Medium Volume 5 day	1422	\$0.207	\$294.35
50-43-43-27-78-000-008	00350-0100	301 AUSTRALIAN AVE	Solid Waste Medium Volume 5 day	14649	\$0.207	\$3,032.34



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50-43-43-22-31-000-060	00350-0101	214 SUNSET AVE	Solid Waste Medium Volume 7 day	2751	\$0.252	\$693.25
50-43-44-11-07-008-002	00350-0102	18 SLOANS CURVE DR	Solid Waste Medium Volume 5 day	1196	\$0.207	\$247.57
50-43-43-14-12-000-008	00350-0103	155 ROOT TRL	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-15-05-000-001	00350-0105	189 BRADLEY PL	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-15-05-000-001	00350-0105	189 BRADLEY PL	Solid Waste Medium Volume 5 day	2420	\$0.207	\$500.94
50-43-43-15-08-000-001	00350-0106	172 N COUNTY RD	Solid Waste Apartment	4	\$12.900	\$619.20
50-43-43-23-05-024-048	00350-0107	396 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	7870	\$0.207	\$1,629.09
50-43-43-22-31-000-003	00350-0108	333 SUNSET AVE	Solid Waste Apartment	86	\$12.900	\$13,312.80
50-43-43-22-31-000-030	00350-0109	280 SUNSET AVE	Solid Waste Medium Volume 5 day	24223	\$0.207	\$5,014.16
50-43-43-22-31-000-030	00350-0109	280 SUNSET AVE	Solid Waste High Volume 7 day	4445	\$1.100	\$4,889.50
50-43-43-22-31-000-038	00350-0110	262 SUNSET AVE	Solid Waste Medium Volume 5 day	3878	\$0.207	\$802.75



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50-43-43-22-31-000-040	00350-0111	257 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	1581	\$0.252	\$398.41
50-43-43-22-31-000-040	00350-0111	257 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	2790	\$1.100	\$3,069.00
50-43-43-22-31-000-058	00350-0113	216 SUNSET AVE	Solid Waste Medium Volume 7 day	1391	\$0.252	\$350.53
50-43-43-14-29-004-000	00350-0114	201 VIA LAS BRISAS	Solid Waste Medium Volume 5 day	1100	\$0.207	\$227.70
50-43-43-23-05-006-025	00350-0115	300 AUSTRALIAN AVE	Solid Waste Medium Volume 7 day	2334	\$0.252	\$588.17
50-43-43-26-21-000-001	00350-0116	226 CHILEAN AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-26-21-000-002	00350-0117	226 CHILEAN AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-44-26-02-000-001	00350-0118	3200 S OCEAN BLVD	Solid Waste Medium Volume 5 day	1073	\$0.207	\$222.11
50-43-43-27-71-001-117	00350-0119	34 VIA MIZNER	Solid Waste Medium Volume 7 day	803	\$0.252	\$202.36
50-43-43-27-71-001-118	00350-0120	333 WORTH AVE	Solid Waste Medium Volume 7 day	888	\$0.252	\$223.78



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50-43-43-27-71-001-119	00350-0121	335 WORTH AVE	Solid Waste Medium Volume 7 day	709	\$0.252	\$178.67
50-43-43-27-71-001-120	00350-0122	337 WORTH AVE	Solid Waste Medium Volume 7 day	706	\$0.252	\$177.91
50-43-43-27-71-001-208	00350-0123	16 VIA MIZNER	Solid Waste Medium Volume 7 day	1863	\$0.252	\$469.48
50-43-43-27-71-001-216	00350-0124	38 VIA MIZNER	Solid Waste Medium Volume 7 day	2114	\$0.252	\$532.73
50-43-43-27-71-002-001	00350-0125	0 VIA MIZNER	Solid Waste Medium Volume 7 day	2337	\$0.252	\$588.92
50-43-43-27-71-002-101	00350-0126	60 VIA MIZNER	Solid Waste Medium Volume 7 day	429	\$0.252	\$108.11
50-43-43-23-05-009-025	00350-0127	130 CHILEAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-009-029	00350-0128	124 CHILEAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-009-031	00350-0129	120 CHILEAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-009-058	00350-0130	155 PERUVIAN AVE	Solid Waste Apartment	3	\$12.900	\$464.40



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<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-016-013	00350-0131	151 WORTH AVE	Solid Waste Low Volume 5 day	48578	\$0.031	\$1,505.92
50-43-43-23-05-016-027	00350-0132	126 PERUVIAN AVE	Solid Waste Apartment	6	\$12.900	\$928.80
50-43-43-23-05-016-038	00350-0133	125 WORTH AVE	Solid Waste Medium Volume 5 day	49401	\$0.207	\$10,226.01
50-43-43-23-05-026-034	00350-0134	180 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	19500	\$0.207	\$4,036.50
50-43-43-23-05-026-060	00350-0135	132 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	13648	\$0.207	\$2,825.14
50-43-43-23-05-027-001	00350-0136	340 S COUNTY RD	Solid Waste High Volume 5 day	2248	\$0.905	\$2,034.44
50-43-43-23-05-027-028	00350-0137	336 S COUNTY RD	Solid Waste Medium Volume 5 day	6252	\$0.207	\$1,294.16
50-43-43-23-05-027-030	00350-0138	332 S COUNTY RD	Solid Waste Medium Volume 5 day	1298	\$0.207	\$268.69
50-43-43-23-05-027-032	00350-0139	214 BRAZILIAN AVE	Solid Waste Medium Volume 5 day	18796	\$0.207	\$3,890.77
50-43-43-26-00-001-002	00350-0140	500 S COUNTY RD	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-26-00-001-002	00350-0140	500 S COUNTY RD	Solid Waste Medium Volume 5 day	15231	\$0.207	\$3,152.82
50-43-43-26-00-001-002	00350-0140	500 S COUNTY RD	Solid Waste High Volume 5 day	20154	\$0.905	\$18,239.37



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50-43-43-15-28-001-004	00350-0141	227 SUNRISE AVE	Solid Waste Medium Volume 7 day	723	\$0.252	\$182.20
50-43-43-15-28-001-005	00350-0142	229 SUNRISE AVE	Solid Waste High Volume 7 day	537	\$1.100	\$590.70
50-43-43-15-28-001-006	00350-0143	231 SUNRISE AVE	Solid Waste Medium Volume 7 day	463	\$0.252	\$116.68
50-43-43-15-28-001-007	00350-0144	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	580	\$0.252	\$146.16
50-43-43-15-28-001-009	00350-0145	237 SUNRISE AVE	Solid Waste Medium Volume 7 day	417	\$0.252	\$105.08
50-43-43-15-28-001-010	00350-0146	239 SUNRISE AVE	Solid Waste Medium Volume 7 day	320	\$0.252	\$80.64
50-43-43-15-28-001-011	00350-0147	241 SUNRISE AVE	Solid Waste Medium Volume 7 day	320	\$0.252	\$80.64
50-43-43-15-28-001-012	00350-0148	243 SUNRISE AVE	Solid Waste Medium Volume 7 day	795	\$0.252	\$200.34
50-43-43-15-28-001-013	00350-0149	245 SUNRISE AVE	Solid Waste Medium Volume 7 day	714	\$0.252	\$179.93
50-43-43-15-06-000-008	00350-0150	232 OLEANDER AVE	Solid Waste Apartment	2	\$12.900	\$309.60



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50-43-43-15-06-000-011	00350-0151	240 OLEANDER AVE	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-15-06-000-013	00350-0152	246 OLEANDER AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-15-06-000-014	00350-0153	252 OLEANDER AVE	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-15-06-000-018	00350-0154	179 BRADLEY PL	Solid Waste Medium Volume 5 day	3340	\$0.207	\$691.38
50-43-43-23-05-004-028	00350-0155	401 AUSTRALIAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-004-043	00350-0156	424 BRAZILIAN AVE	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-23-05-004-045	00350-0157	430 BRAZILIAN AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-15-28-001-014	00350-0158	247 SUNRISE AVE	Solid Waste Medium Volume 7 day	808	\$0.252	\$203.62
50-43-43-22-07-000-466	00350-0159	215 S COUNTY RD	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-010-024	00350-0160	376 S COUNTY RD	Solid Waste Medium Volume 5 day	4710	\$0.207	\$974.97



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50-43-43-23-05-010-028	00350-0161	380 S COUNTY RD	Solid Waste Medium Volume 5 day	5998	\$0.207	\$1,241.59
50-43-43-23-05-010-032	00350-0162	211 PERUVIAN AVE	Solid Waste Medium Volume 7 day	2520	\$0.252	\$635.04
50-43-43-23-05-010-034	00350-0163	215 PERUVIAN AVE	Solid Waste High Volume 7 day	4280	\$1.100	\$4,708.00
50-43-43-23-05-010-036	00350-0164	217 PERUVIAN AVE	Solid Waste Medium Volume 5 day	4984	\$0.207	\$1,031.69
50-43-43-23-05-010-038	00350-0165	223 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3783	\$0.207	\$783.08
50-43-43-23-05-010-040	00350-0166	225 PERUVIAN AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-23-05-010-040	00350-0166	225 PERUVIAN AVE	Solid Waste Medium Volume 5 day	4416	\$0.207	\$914.11
50-43-43-23-05-017-001	00350-0167	150 WORTH AVE	Solid Waste Low Volume 5 day	46190	\$0.031	\$1,431.89
50-43-43-23-05-018-001	00350-0168	256 WORTH AVE	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-23-05-018-001	00350-0168	256 WORTH AVE	Solid Waste Medium Volume 5 day	24810	\$0.207	\$5,135.67
50-43-43-23-05-018-017	00350-0169	222 WORTH AVE	Solid Waste Medium Volume 5 day	7592	\$0.207	\$1,571.54
50-43-43-23-05-018-019	00350-0170	216 WORTH AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-23-05-018-019	00350-0170	216 WORTH AVE	Solid Waste Medium Volume 5 day	7057	\$0.207	\$1,460.80



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50-43-43-23-05-018-021	00350-0171	212 WORTH AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-23-05-018-021	00350-0171	212 WORTH AVE	Solid Waste Medium Volume 5 day	1938	\$0.207	\$401.17
50-43-43-23-05-018-023	00350-0172	204 WORTH AVE	Solid Waste Medium Volume 5 day	15025	\$0.207	\$3,110.18
50-43-43-23-05-019-001	00350-0173	350 WORTH AVE	Solid Waste Apartment	16	\$12.900	\$2,476.80
50-43-43-23-05-019-001	00350-0173	350 WORTH AVE	Solid Waste Medium Volume 5 day	53197	\$0.207	\$11,011.78
50-43-43-23-05-019-001	00350-0173	350 WORTH AVE	Solid Waste High Volume 7 day	14320	\$1.100	\$15,752.00
50-43-43-23-05-019-020	00350-0174	312 WORTH AVE	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-23-05-019-020	00350-0174	312 WORTH AVE	Solid Waste Medium Volume 5 day	5176	\$0.207	\$1,071.43
50-43-43-23-05-028-029	00350-0175	331 S COUNTY RD	Solid Waste Medium Volume 7 day	3703	\$0.252	\$933.16
50-43-43-23-05-028-029	00350-0175	331 S COUNTY RD	Solid Waste High Volume 7 day	5973	\$1.100	\$6,570.30
50-43-43-23-05-028-033	00350-0176	335 S COUNTY RD	Solid Waste Medium Volume 5 day	3105	\$0.207	\$642.74
50-43-43-26-00-001-004	00350-0177	125 HAMMON AVE	Solid Waste Apartment	6	\$12.900	\$928.80
50-43-43-26-00-001-005	00350-0178	125 HAMMON AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-26-00-001-008	00350-0179	155 HAMMON AVE	Solid Waste Medium Volume 7 day	65404	\$0.252	\$16,481.81
50-43-43-26-00-001-008	00350-0179	155 HAMMON AVE	Solid Waste High Volume 7 day	6214	\$1.100	\$6,835.40
50-43-43-26-00-001-013	00350-0180	152 HAMMON AVE	Solid Waste Apartment	7	\$12.900	\$1,083.60



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50-43-43-15-28-001-015	00350-0181	251 SUNRISE AVE	Solid Waste High Volume 7 day	691	\$1.100	\$760.10
50-43-43-15-28-001-016	00350-0182	251 SUNRISE AVE	Solid Waste High Volume 7 day	2836	\$1.100	\$3,119.60
50-43-43-15-28-001-018	00350-0183	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	121	\$0.252	\$30.49
50-43-43-15-28-001-019	00350-0184	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	8028	\$0.252	\$2,023.06
50-43-43-15-28-001-020	00350-0185	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	743	\$0.252	\$187.24
50-43-43-15-28-001-021	00350-0186	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	828	\$0.252	\$208.66
50-43-43-15-28-001-022	00350-0187	235 SUNRISE AVE	Solid Waste Low Volume 7 day	4371	\$0.038	\$166.10
50-43-43-14-10-005-044	00350-0189	219 SEMINOLE AVE	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-14-10-005-047	00350-0190	201 SEMINOLE AVE	Solid Waste Apartment	1	\$12.900	\$154.80



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50-43-43-23-00-001-003	00350-0191	95 N COUNTY RD	Solid Waste Medium Volume 5 day	10656	\$0.207	\$2,205.79
50-43-43-15-08-000-006	00350-0192	223 PARK AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-15-08-000-007	00350-0193	225 PARK AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-15-08-000-011	00350-0194	251 PARK AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-15-08-000-012	00350-0195	253 PARK AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-15-08-000-013	00350-0196	255 PARK AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-005-038	00350-0197	414 AUSTRALIAN AVE	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-23-05-005-045	00350-0198	430 AUSTRALIAN AVE	Solid Waste Apartment	4	\$12.900	\$619.20
50-43-43-23-05-005-049	00350-0199	436 AUSTRALIAN AVE	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-14-00-002-006	00350-0200	138 ROOT TRL	Solid Waste Apartment	2	\$12.900	\$309.60



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50-43-43-23-05-010-042	00350-0201	231 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1931	\$0.207	\$399.72
50-43-43-23-05-019-022	00350-0202	306 WORTH AVE	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-23-05-019-022	00350-0202	306 WORTH AVE	Solid Waste Medium Volume 5 day	16654	\$0.207	\$3,447.38
50-43-43-27-71-002-102	00350-0203	64 VIA MIZNER	Solid Waste Medium Volume 7 day	388	\$0.252	\$97.78
50-43-43-22-31-000-061	00350-0204	214 SUNSET AVE	Solid Waste Medium Volume 7 day	5360	\$0.252	\$1,350.72
50-43-43-22-31-000-063	00350-0205	212 SUNSET AVE	Solid Waste Medium Volume 7 day	9947	\$0.252	\$2,506.64
50-43-43-22-31-000-065	00350-0206	207 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	9689	\$0.252	\$2,441.63
50-43-43-22-31-000-065	00350-0206	207 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	6615	\$1.100	\$7,276.50
50-43-43-22-31-000-076	00350-0207	101 N COUNTY RD	Solid Waste Medium Volume 7 day	4042	\$0.252	\$1,018.58
50-43-43-22-31-000-079	00350-0208	105 N COUNTY RD	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-22-31-000-079	00350-0208	105 N COUNTY RD	Solid Waste Medium Volume 5 day	2619	\$0.207	\$542.13
50-43-43-22-31-000-081	00350-0209	184 SUNSET AVE	Solid Waste Apartment	23	\$12.900	\$3,560.40
50-43-43-22-31-000-081	00350-0209	184 SUNSET AVE	Solid Waste Medium Volume 5 day	1951	\$0.207	\$403.86
50-43-43-27-71-002-103	00350-0210	64 VIA MIZNER	Solid Waste Medium Volume 7 day	478	\$0.252	\$120.46



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50-43-43-27-71-002-106	00350-0211	87 VIA MIZNER	Solid Waste Medium Volume 7 day	800	\$0.252	\$201.60
50-43-43-27-71-002-107	00350-0212	87 VIA MIZNER	Solid Waste Medium Volume 7 day	501	\$0.252	\$126.25
50-43-43-27-71-002-108	00350-0213	87 VIA MIZNER	Solid Waste Medium Volume 7 day	601	\$0.252	\$151.45
50-43-43-27-71-002-109	00350-0214	88 VIA MIZNER	Solid Waste Medium Volume 7 day	990	\$0.252	\$249.48
50-43-43-27-71-002-110	00350-0215	90 VIA MIZNER	Solid Waste Medium Volume 7 day	1022	\$0.252	\$257.54
50-43-43-27-71-002-111	00350-0216	92 VIA MIZNER	Solid Waste High Volume 7 day	711	\$1.100	\$782.10
50-43-43-27-71-002-112	00350-0217	96 VIA MIZNER	Solid Waste Medium Volume 7 day	335	\$0.252	\$84.42
50-43-43-27-71-002-114	00350-0218	99 VIA MIZNER	Solid Waste Medium Volume 7 day	285	\$0.252	\$71.82
50-43-44-23-00-002-019	00350-0219	2875 S OCEAN BLVD	Solid Waste Medium Volume 5 day	30417	\$0.207	\$6,296.32
50-43-44-23-00-002-027	00350-0220	2880 S OCEAN BLVD	Solid Waste Medium Volume 7 day	3835	\$0.252	\$966.42



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50-43-44-23-00-002-028	00350-0221	2870 S OCEAN BLVD	Solid Waste Medium Volume 7 day	43902	\$0.252	\$11,063.30
50-43-43-23-05-010-044	00350-0222	235 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3379	\$0.207	\$699.45
50-43-43-23-05-011-011	00350-0223	334 CHILEAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-011-025	00350-0224	386 HIBISCUS AVE	Solid Waste Medium Volume 5 day	650	\$0.207	\$134.55
50-43-43-23-05-011-033	00350-0225	311 PERUVIAN AVE	Solid Waste Medium Volume 5 day	7080	\$0.207	\$1,465.56
50-43-43-23-05-011-036	00350-0226	317 PERUVIAN AVE	Solid Waste Medium Volume 5 day	6474	\$0.207	\$1,340.12
50-43-43-23-05-011-039	00350-0227	319 PERUVIAN AVE	Solid Waste Medium Volume 5 day	2581	\$0.207	\$534.27
50-43-43-23-05-011-041	00350-0228	333 PERUVIAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-011-041	00350-0228	333 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3802	\$0.207	\$787.01
50-43-43-23-05-021-001	00350-0229	0 FOUR ARTS PLZ	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-021-001	00350-0229	0 FOUR ARTS PLZ	Solid Waste Low Volume 5 day	29812	\$0.031	\$924.17
50-43-43-23-05-021-003	00350-0230	2 FOUR ARTS PLZ	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-23-05-021-003	00350-0230	2 FOUR ARTS PLZ	Solid Waste Low Volume 5 day	3901	\$0.031	\$120.93
50-43-43-23-05-021-003	00350-0230	2 FOUR ARTS PLZ	Solid Waste Medium Volume 5 day	17148	\$0.207	\$3,549.64



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50-43-43-23-05-028-046	00350-0231	141 AUSTRALIAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-028-052	00350-0232	121 AUSTRALIAN AVE	Solid Waste Apartment	5	\$12.900	\$774.00
50-43-43-26-19-000-005	00350-0233	173 PERUVIAN AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-18-004-101	00350-0234	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	575	\$0.207	\$119.03
50-43-43-22-18-004-102	00350-0235	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	807	\$0.207	\$167.05
50-43-43-22-18-005-201	00350-0236	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	907	\$0.207	\$187.75
50-43-43-22-18-005-202	00350-0237	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	570	\$0.207	\$117.99
50-43-43-14-12-000-014	00350-0238	183 N COUNTY RD	Solid Waste Medium Volume 5 day	3279	\$0.207	\$678.75
50-43-43-23-01-000-001	00350-0239	141 S COUNTY RD	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-23-01-000-001	00350-0239	141 S COUNTY RD	Solid Waste Low Volume 5 day	7870	\$0.031	\$243.97
50-43-43-23-01-000-001	00350-0239	141 S COUNTY RD	Solid Waste Medium Volume 5 day	18984	\$0.207	\$3,929.69
50-43-43-15-08-000-019	00350-0240	175 BRADLEY PL	Solid Waste Medium Volume 5 day	2145	\$0.207	\$444.02



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50-43-43-15-08-000-035	00350-0241	165 BRADLEY PL	Solid Waste Medium Volume 5 day	3038	\$0.207	\$628.87
50-43-43-03-02-000-002	00350-0242	1338 N LAKE WAY	Solid Waste Medium Volume 7 day	13879	\$0.252	\$3,497.51
50-43-43-03-02-000-002	00350-0242	1338 N LAKE WAY	Solid Waste High Volume 7 day	7588	\$1.100	\$8,346.80
50-43-43-23-05-006-001	00350-0243	363 COCOANUT ROW	Solid Waste Medium Volume 7 day	29007	\$0.252	\$7,309.76
50-43-43-23-05-006-001	00350-0243	363 COCOANUT ROW	Solid Waste High Volume 7 day	3751	\$1.100	\$4,126.10
50-43-43-23-05-006-013	00350-0244	328 AUSTRALIAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-006-018	00350-0245	318 AUSTRALIAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-14-21-002-001	00350-0246	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	1184	\$0.207	\$245.09
50-43-43-22-18-005-203	00350-0247	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	756	\$0.207	\$156.49
50-43-43-27-71-002-115	00350-0249	99 VIA MIZNER	Solid Waste Medium Volume 7 day	877	\$0.252	\$221.00
50-43-43-22-31-000-173	00350-0250	132 N COUNTY RD	Solid Waste Medium Volume 7 day	2575	\$0.252	\$648.90
50-43-43-22-31-000-173	00350-0250	132 N COUNTY RD	Solid Waste High Volume 7 day	5979	\$1.100	\$6,576.90



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50-43-43-22-31-000-175	00350-0251	120 N COUNTY RD	Solid Waste Medium Volume 5 day	11007	\$0.207	\$2,278.45
50-43-43-22-31-000-184	00350-0252	223 SUNSET AVE	Solid Waste Medium Volume 5 day	17561	\$0.207	\$3,635.13
50-43-43-27-71-002-201	00350-0253	64 VIA MIZNER	Solid Waste Medium Volume 7 day	884	\$0.252	\$222.77
50-43-43-22-18-005-204	00350-0254	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	215	\$0.207	\$44.51
50-43-43-22-18-005-205	00350-0255	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	264	\$0.207	\$54.65
50-43-43-22-18-005-207	00350-0256	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	775	\$0.207	\$160.43
50-43-43-22-18-005-208	00350-0257	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	784	\$0.207	\$162.29
50-43-43-22-18-005-209	00350-0258	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	454	\$0.207	\$93.98
50-43-43-22-18-005-210	00350-0259	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	527	\$0.207	\$109.09
50-43-43-22-18-006-001	00350-0260	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1963	\$0.207	\$406.34



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50-43-43-22-18-006-002	00350-0261	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1252	\$0.207	\$259.16
50-43-43-22-18-006-004	00350-0262	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1034	\$0.207	\$214.04
50-43-43-23-01-000-018	00350-0263	126 S OCEAN BLVD	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-04-000-001	00350-0264	239 S COUNTY RD	Solid Waste Low Volume 5 day	38983	\$0.031	\$1,208.47
50-43-43-23-04-000-001	00350-0264	239 S COUNTY RD	Solid Waste Medium Volume 5 day	15181	\$0.207	\$3,142.47
50-43-43-23-05-006-032	00350-0265	307 CHILEAN AVE	Solid Waste Apartment	4	\$12.900	\$619.20
50-43-43-23-05-006-038	00350-0266	317 CHILEAN AVE	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-23-05-011-053	00350-0267	353 PERUVIAN AVE	Solid Waste Medium Volume 5 day	6926	\$0.207	\$1,433.68
50-43-43-23-05-012-019	00350-0268	421 PERUVIAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-021-015	00350-0269	249 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	81498	\$0.207	\$16,870.09
50-43-43-23-05-021-017	00350-0270	241 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	9553	\$0.207	\$1,977.47



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50-43-43-23-05-021-018	00350-0271	231 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11064	\$0.207	\$2,290.25
50-43-43-23-05-021-019	00350-0272	205 ROYAL PALM WAY	Solid Waste Low Volume 5 day	23245	\$0.031	\$720.60
50-43-43-23-05-022-022	00350-0273	255 S COUNTY RD	Solid Waste Low Volume 5 day	10115	\$0.031	\$313.57
50-43-43-23-05-022-022	00350-0273	255 S COUNTY RD	Solid Waste Medium Volume 5 day	5133	\$0.207	\$1,062.53
50-43-43-23-05-022-027	00350-0274	109 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	10860	\$0.207	\$2,248.02
50-43-43-15-08-000-042	00350-0275	242 PARK AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-14-13-000-001	00350-0276	0 N COUNTY RD	Solid Waste Medium Volume 5 day	15371	\$0.207	\$3,181.80
50-43-43-14-14-000-007	00350-0277	120 CASA BENDITA	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-14-14-000-007	00350-0277	120 CASA BENDITA	Solid Waste Medium Volume 5 day	1225	\$0.207	\$253.58
50-43-43-14-21-002-003	00350-0278	100 SUNRISE AVE	Solid Waste Medium Volume 7 day	7640	\$0.252	\$1,925.28
50-43-43-14-21-002-003	00350-0278	100 SUNRISE AVE	Solid Waste High Volume 7 day	2832	\$1.100	\$3,115.20
50-43-43-14-21-002-004	00350-0279	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	550	\$0.207	\$113.85
50-43-43-14-21-002-006	00350-0280	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	384	\$0.207	\$79.49



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50-43-43-15-09-000-013	00350-0281	151 N COUNTY RD	Solid Waste Medium Volume 7 day	3382	\$0.252	\$852.26
50-43-43-15-09-000-013	00350-0281	151 N COUNTY RD	Solid Waste High Volume 7 day	1429	\$1.100	\$1,571.90
50-43-43-22-18-006-005	00350-0282	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	2123	\$0.207	\$439.46
50-43-44-23-14-000-000	00350-0283	2850 S OCEAN BLVD	Solid Waste Medium Volume 5 day	1880	\$0.207	\$389.16
50-43-43-15-38-000-001	00350-0284	234 OLEANDER AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-15-38-000-002	00350-0285	234 OLEANDER AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-15-38-000-003	00350-0286	234 OLEANDER AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-15-38-000-004	00350-0287	234 OLEANDER AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-15-38-000-005	00350-0288	234 OLEANDER AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-15-38-000-006	00350-0289	234 OLEANDER AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-32-000-001	00350-0290	283 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	10467	\$0.207	\$2,166.67
50-43-43-22-32-000-001	00350-0290	283 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	1173	\$1.100	\$1,290.30



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50-43-43-22-32-000-004	00350-0291	265 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	3136	\$0.207	\$649.15
50-43-43-22-32-000-008	00350-0292	265 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	7580	\$0.207	\$1,569.06
50-43-43-22-32-000-010	00350-0293	261 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	1980	\$0.207	\$409.86
50-43-43-22-32-000-013	00350-0294	255 ROYAL POINCIANA WAY	Solid Waste Apartment	4	\$12.900	\$619.20
50-43-43-22-32-000-013	00350-0294	255 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2272	\$0.207	\$470.30
50-43-43-22-32-000-017	00350-0295	245 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2778	\$0.207	\$575.05
50-43-43-22-32-000-021	00350-0296	233 ROYAL POINCIANA WAY	Solid Waste Apartment	8	\$12.900	\$1,238.40
50-43-43-22-32-000-021	00350-0296	233 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2216	\$0.207	\$458.71
50-43-43-22-32-000-023	00350-0297	231 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	3360	\$1.100	\$3,696.00
50-43-43-22-32-000-028	00350-0298	221 ROYAL POINCIANA WAY	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-32-000-028	00350-0298	221 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	1920	\$0.252	\$483.84
50-43-43-22-32-000-028	00350-0298	221 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	3945	\$1.100	\$4,339.50
50-43-43-22-32-000-032	00350-0299	211 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	8695	\$0.207	\$1,799.87
50-43-43-23-16-000-006	00350-0300	173 MAIN ST	Solid Waste Apartment	2	\$12.900	\$309.60



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50-43-43-23-05-007-009	00350-0301	216 AUSTRALIAN AVE	Solid Waste Apartment	4	\$12.900	\$619.20
50-43-43-22-32-000-014	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste Apartment	7	\$12.900	\$1,083.60
50-43-43-22-32-000-014	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2951	\$0.207	\$610.86
50-43-43-23-05-018-005	00350-0303	224 WORTH AVE	Solid Waste Apartment	4	\$12.900	\$619.20
50-43-43-23-05-018-005	00350-0303	224 WORTH AVE	Solid Waste Medium Volume 7 day	36482	\$0.252	\$9,193.46
50-43-43-23-05-018-005	00350-0303	224 WORTH AVE	Solid Waste High Volume 7 day	800	\$1.100	\$880.00
50-43-43-27-74-000-001	00350-0304	340 COCOANUT ROW	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-15-10-000-046	00350-0305	255 SUNRISE AVE	Solid Waste Medium Volume 7 day	13557	\$0.252	\$3,416.36
50-43-43-27-71-002-104	00350-0306	66 VIA MIZNER	Solid Waste Medium Volume 7 day	286	\$0.252	\$72.07
50-43-43-27-71-002-105	00350-0307	66 VIA MIZNER	Solid Waste Medium Volume 7 day	310	\$0.252	\$78.12
50-43-43-23-5-7-5	00350-0308	232 AUSTRALIAN AVE	Solid Waste Apartment	8	\$12.900	\$1,238.40
50-43-43-23-5-7-6	00350-0309	226 AUSTRALIAN AVE	Solid Waste Apartment	5	\$12.900	\$774.00
50-43-43-23-5-7-7	00350-0310	222 AUSTRALIAN AVE	Solid Waste Apartment	7	\$12.900	\$1,083.60



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50-43-43-23-05-007-011	00350-0311	350 S COUNTY RD	Solid Waste Apartment	8	\$12.900	\$1,238.40
50-43-43-23-05-007-011	00350-0311	350 S COUNTY RD	Solid Waste Medium Volume 7 day	15612	\$0.252	\$3,934.22
50-43-43-23-05-007-011	00350-0311	350 S COUNTY RD	Solid Waste High Volume 7 day	5015	\$1.100	\$5,516.50
50-43-43-23-05-012-041	00350-0312	424 CHILEAN AVE	Solid Waste Apartment	4	\$12.900	\$619.20
50-43-43-23-05-023-049	00350-0313	400 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	28548	\$0.207	\$5,909.44
50-43-43-23-05-023-051	00350-0314	420 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	12948	\$0.207	\$2,680.24
50-43-43-23-05-023-052	00350-0315	440 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	46373	\$0.207	\$9,599.21
50-43-43-23-05-023-054	00350-0316	450 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	25316	\$0.207	\$5,240.41
50-43-43-23-05-024-042	00350-0317	294 HIBISCUS AVE	Solid Waste Medium Volume 5 day	2662	\$0.207	\$551.03
50-43-43-23-05-024-042	00350-0318	300 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	24295	\$0.207	\$5,029.07
50-43-43-23-14-000-101	00350-0319	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	620	\$0.207	\$128.34
50-43-43-23-14-000-102	00350-0320	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	2114	\$0.207	\$437.60



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50-43-43-26-14-000-001	00350-0321	175 WORTH AVE	Solid Waste Medium Volume 5 day	6808	\$0.207	\$1,409.26
50-43-43-22-08-000-664	00350-0322	241 SEAVIEW AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-08-000-664	00350-0322	241 SEAVIEW AVE	Solid Waste Medium Volume 5 day	70252	\$0.207	\$14,542.16
50-43-43-22-08-000-754	00350-0323	213 SEAVIEW AVE	Solid Waste Medium Volume 5 day	1095	\$0.207	\$226.67
50-43-43-22-08-000-758	00350-0324	230 S COUNTY RD	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-08-000-758	00350-0324	230 S COUNTY RD	Solid Waste Medium Volume 5 day	3738	\$0.207	\$773.77
50-43-43-22-08-000-758	00350-0325	234 S COUNTY RD	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-22-08-000-758	00350-0325	234 S COUNTY RD	Solid Waste Medium Volume 5 day	3546	\$0.207	\$734.02
50-43-43-22-08-000-766	00350-0326	235 S COUNTY RD	Solid Waste Medium Volume 5 day	10810	\$0.207	\$2,237.67
50-43-43-22-18-006-006	00350-0327	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	410	\$0.207	\$84.87
50-43-43-22-18-006-007	00350-0328	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	114	\$0.207	\$23.60
50-43-43-22-18-006-008	00350-0329	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1517	\$0.207	\$314.02
50-43-43-22-18-006-009	00350-0330	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1298	\$0.207	\$268.69



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50-43-43-22-18-006-010	00350-0331	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	844	\$0.207	\$174.71
50-43-43-22-18-006-011	00350-0332	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	566	\$0.207	\$117.16
50-43-43-22-18-006-012	00350-0333	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	624	\$0.207	\$129.17
50-43-43-22-18-006-013	00350-0334	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	112	\$0.207	\$23.18
50-43-43-22-18-006-014	00350-0335	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	543	\$0.207	\$112.40
50-43-43-23-05-001-004	00350-0336	445 BRAZILIAN AVE	Solid Waste Apartment	14	\$12.900	\$2,167.20
50-43-43-15-03-000-005	00350-0337	241 BRADLEY PL	Solid Waste Medium Volume 5 day	3798	\$0.207	\$786.19
50-43-43-15-03-000-018	00350-0338	246 ATLANTIC AVE	Solid Waste Apartment	4	\$12.900	\$619.20
50-43-43-15-09-000-013	00350-0339	155 N COUNTY RD	Solid Waste Medium Volume 7 day	1790	\$0.252	\$451.08
50-43-43-15-09-000-013	00350-0339	155 N COUNTY RD	Solid Waste High Volume 7 day	4518	\$1.100	\$4,969.80
50-43-43-15-09-000-014	00350-0340	139 N COUNTY RD	Solid Waste Low Volume 5 day	7448	\$0.031	\$230.89
50-43-43-15-09-000-014	00350-0340	139 N COUNTY RD	Solid Waste Medium Volume 5 day	28544	\$0.207	\$5,908.61



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50-43-43-15-10-000-023	00350-0341	142 N COUNTY RD	Solid Waste Low Volume 5 day	13190	\$0.031	\$408.89
50-43-43-15-10-000-054	00350-0342	285 SUNRISE AVE	Solid Waste Medium Volume 5 day	3226	\$0.207	\$667.78
50-43-43-15-10-000-060	00350-0343	254 SUNRISE AVE	Solid Waste Medium Volume 5 day	2176	\$0.207	\$450.43
50-43-43-15-10-000-075	00350-0344	230 SUNRISE AVE	Solid Waste Medium Volume 7 day	2609	\$0.252	\$657.47
50-43-43-15-10-000-075	00350-0344	230 SUNRISE AVE	Solid Waste High Volume 7 day	4856	\$1.100	\$5,341.60
50-43-43-22-18-006-015	00350-0345	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	351	\$0.207	\$72.66
50-43-43-23-05-024-044	00350-0346	324 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	26404	\$0.207	\$5,465.63
50-43-43-23-14-000-103	00350-0347	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	493	\$0.207	\$102.05
50-43-44-26-06-000-000	00350-0348	3031 S OCEAN BLVD	Solid Waste Medium Volume 5 day	42500	\$0.207	\$8,797.50
50-43-43-27-71-001-104	00350-0349	345 WORTH AVE	Solid Waste Medium Volume 7 day	681	\$0.252	\$171.61
50-43-44-11-03-000-130	00350-0350	2310 S OCEAN BLVD	Solid Waste Medium Volume 5 day	4166	\$0.207	\$862.36



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50-43-43-27-69-000-001	00350-0351	250 WORTH AVE	Solid Waste Medium Volume 5 day	1369	\$0.207	\$283.38
50-43-43-27-69-000-002	00350-0352	250 WORTH AVE	Solid Waste Medium Volume 5 day	1140	\$0.207	\$235.98
50-43-43-27-69-000-003	00350-0353	250 WORTH AVE	Solid Waste Medium Volume 5 day	826	\$0.207	\$170.98
50-43-43-27-56-000-006	00350-0354	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1160	\$0.207	\$240.12
50-43-43-27-56-000-006	00350-0355	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	720	\$0.207	\$149.04
50-43-43-27-56-000-006	00350-0356	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	737	\$0.207	\$152.56
50-43-43-27-56-000-006	00350-0357	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	510	\$0.207	\$105.57
50-43-43-27-56-000-181	00350-0358	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1037	\$0.207	\$214.66
50-43-43-27-56-000-181	00350-0359	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	655	\$0.207	\$135.59
50-43-43-27-56-000-182	00350-0360	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1498	\$0.207	\$310.09



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50-43-43-27-56-000-182	00350-0361	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	769	\$0.207	\$159.18
50-43-43-27-62-000-002	00350-0362	329 WORTH AVE	Solid Waste Medium Volume 5 day	1097	\$0.207	\$227.08
50-43-43-27-70-001-000	00350-0363	234 AUSTRALIAN AVE	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-27-71-001-101	00350-0364	339 WORTH AVE	Solid Waste Medium Volume 7 day	1130	\$0.252	\$284.76
50-43-43-27-71-001-102	00350-0365	341 WORTH AVE	Solid Waste Medium Volume 7 day	734	\$0.252	\$184.97
50-43-43-27-71-001-103	00350-0366	343 WORTH AVE	Solid Waste Medium Volume 7 day	656	\$0.252	\$165.31
50-43-43-27-62-000-001	00350-0367	329 WORTH AVE	Solid Waste Medium Volume 5 day	1242	\$0.207	\$257.09
50-43-43-26-01-002-001	00350-0368	456 S OCEAN BLVD	Solid Waste High Volume 7 day	8967	\$1.100	\$9,863.70
50-43-43-26-01-002-001	00350-0369	106 HAMMON AVE	Solid Waste Apartment	11	\$12.900	\$1,702.80
50-43-43-23-05-024-046	00350-0370	340 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	21632	\$0.207	\$4,477.82



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50-43-43-23-05-024-047	00350-0371	350 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	25156	\$0.207	\$5,207.29
50-43-43-23-05-025-003	00350-0372	237 BRAZILIAN AVE	Solid Waste Apartment	5	\$12.900	\$774.00
50-43-43-23-14-000-201	00350-0373	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1265	\$0.207	\$261.86
50-43-43-23-14-000-202	00350-0374	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	983	\$0.207	\$203.48
50-43-43-23-14-000-203	00350-0375	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	825	\$0.207	\$170.78
50-43-43-23-14-000-204	00350-0376	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1593	\$0.207	\$329.75
50-43-43-23-14-000-205	00350-0377	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	2140	\$0.207	\$442.98
50-43-43-23-14-000-206	00350-0378	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1740	\$0.207	\$360.18
50-43-43-23-15-000-003	00350-0379	240 S COUNTY RD	Solid Waste Medium Volume 5 day	15994	\$0.207	\$3,310.76
50-43-43-23-05-014-043	00350-0380	331 WORTH AVE	Solid Waste Medium Volume 5 day	2559	\$0.207	\$529.71



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50-43-43-23-05-025-007	00350-0381	304 S COUNTY RD	Solid Waste Medium Volume 5 day	4729	\$0.207	\$978.90
50-43-43-23-05-025-007	00350-0382	316 S COUNTY RD	Solid Waste Medium Volume 5 day	5894	\$0.207	\$1,220.06
50-43-43-23-05-025-007	00350-0382	316 S COUNTY RD	Solid Waste High Volume 7 day	2275	\$1.100	\$2,502.50
50-43-43-23-05-025-035	00350-0383	290 S COUNTY RD	Solid Waste Apartment	5	\$12.900	\$774.00
50-43-43-23-05-025-035	00350-0383	290 S COUNTY RD	Solid Waste Medium Volume 7 day	6100	\$0.252	\$1,537.20
50-43-43-23-05-025-035	00350-0383	290 S COUNTY RD	Solid Waste High Volume 7 day	4233	\$1.100	\$4,656.30
50-43-43-23-05-025-035	00350-0384	296 S COUNTY RD	Solid Waste Medium Volume 5 day	4700	\$0.207	\$972.90
50-43-43-23-05-025-037	00350-0385	218 ROYAL PALM WAY	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-23-05-025-037	00350-0385	218 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11448	\$0.207	\$2,369.74
50-43-43-23-05-025-038	00350-0386	222 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11654	\$0.207	\$2,412.38
50-43-43-23-05-025-039	00350-0387	230 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	19242	\$0.207	\$3,983.09
50-43-43-23-05-025-040	00350-0388	240 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	10296	\$0.207	\$2,131.27
50-43-43-23-05-025-041	00350-0389	250 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	12330	\$0.207	\$2,552.31
50-43-43-23-11-000-017	00350-0390	227 BRAZILIAN AVE	Solid Waste Apartment	1	\$12.900	\$154.80



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50-43-43-22-04-000-035	00350-0391	218 BARTON AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-04-000-035	00350-0391	218 BARTON AVE	Solid Waste Medium Volume 5 day	477	\$0.207	\$98.74
50-43-43-22-09-000-005	00350-0392	228 PHIPPS PLZ	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-18-006-016	00350-0393	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	517	\$0.207	\$107.02
50-43-43-22-18-006-017	00350-0394	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	311	\$0.207	\$64.38
50-43-43-22-19-000-001	00350-0395	244 SUNSET AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-19-000-002	00350-0396	244 SUNSET AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-19-000-003	00350-0397	244 SUNSET AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-19-000-004	00350-0398	244 SUNSET AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-19-000-005	00350-0399	244 SUNSET AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-22-19-000-006	00350-0400	244 SUNSET AVE	Solid Waste Apartment	1	\$12.900	\$154.80



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50-43-43-23-05-001-019	00350-0401	411 BRAZILIAN AVE	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-23-05-002-001	00350-0402	315 COCOANUT ROW	Solid Waste Apartment	4	\$12.900	\$619.20
50-43-43-23-05-008-005	00350-0403	359 S COUNTY RD	Solid Waste Medium Volume 5 day	3080	\$0.207	\$637.56
50-43-43-23-05-008-008	00350-0404	365 S COUNTY RD	Solid Waste Medium Volume 7 day	11270	\$0.252	\$2,840.04
50-43-43-23-05-008-008	00350-0404	365 S COUNTY RD	Solid Waste High Volume 7 day	765	\$1.100	\$841.50
50-43-43-23-05-014-001	00350-0406	347 WORTH AVE	Solid Waste Apartment	6	\$12.900	\$928.80
50-43-43-23-05-014-001	00350-0406	347 WORTH AVE	Solid Waste Medium Volume 5 day	64338	\$0.207	\$13,317.97
50-43-43-23-05-014-017	00350-0407	326 PERUVIAN AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-23-05-014-017	00350-0407	326 PERUVIAN AVE	Solid Waste Medium Volume 7 day	3271	\$0.252	\$824.29
50-43-43-23-05-014-017	00350-0407	326 PERUVIAN AVE	Solid Waste High Volume 7 day	320	\$1.100	\$352.00
50-43-43-23-05-014-019	00350-0408	313 1/2 WORTH AVE	Solid Waste Medium Volume 5 day	15716	\$0.207	\$3,253.21
50-43-43-23-05-014-019	00350-0408	313 1/2 WORTH AVE	Solid Waste High Volume 7 day	3806	\$1.100	\$4,186.60
50-43-43-23-05-014-024	00350-0409	400 HIBISCUS AVE	Solid Waste Medium Volume 5 day	6742	\$0.207	\$1,395.59
50-43-43-23-05-014-033	00350-0410	309 WORTH AVE	Solid Waste Medium Volume 5 day	7779	\$0.207	\$1,610.25



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50-43-43-23-05-014-039	00350-0411	325 WORTH AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-23-05-014-039	00350-0411	325 WORTH AVE	Solid Waste Medium Volume 5 day	5811	\$0.207	\$1,202.88
50-43-43-15-10-000-081	00350-0413	220 SUNRISE AVE	Solid Waste Medium Volume 5 day	15560	\$0.207	\$3,220.92
50-43-43-15-10-000-087	00350-0414	140 N COUNTY RD	Solid Waste Medium Volume 5 day	6289	\$0.207	\$1,301.82
50-43-43-10-00-001-004	00350-0415	760 N OCEAN BLVD	Solid Waste Medium Volume 5 day	54938	\$0.207	\$11,372.17
50-43-43-10-00-001-004	00350-0415	760 N OCEAN BLVD	Solid Waste High Volume 7 day	13035	\$1.100	\$14,338.50
50-43-43-14-10-003-004	00350-0416	127 ROOT TRL	Solid Waste Apartment	2	\$12.900	\$309.60
50-43-43-27-71-001-002	00350-0417	2 VIA MIZNER	Solid Waste Apartment	5	\$12.900	\$774.00
50-43-43-22-24-002-000	00350-0418	1 N BREAKERS ROW	Solid Waste Apartment	86	\$12.900	\$13,312.80
50-43-43-22-24-006-000	00350-0419	1 S COUNTY RD	Solid Waste Medium Volume 5 day	2404	\$0.207	\$497.63
50-43-43-22-24-006-000	00350-0419	1 S COUNTY RD	Solid Waste High Volume 5 day	5075	\$0.905	\$4,592.88
50-43-43-22-24-007-000	00350-0420	1 S COUNTY RD	Solid Waste Apartment	3	\$12.900	\$464.40
50-43-43-22-24-007-000	00350-0420	1 S COUNTY RD	Solid Waste Medium Volume 5 day	21250	\$0.207	\$4,398.75
50-43-43-22-24-007-000	00350-0420	1 S COUNTY RD	Solid Waste High Volume 5 day	5648	\$0.905	\$5,111.44



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50-43-43-22-24-016-000	00350-0421	2 S COUNTY RD	Solid Waste Medium Volume 5 day	19671	\$0.207	\$4,071.90
50-43-43-22-24-016-000	00350-0421	2 S COUNTY RD	Solid Waste High Volume 5 day	5051	\$0.905	\$4,571.16
50-43-43-22-31-000-044	00350-0422	254 SUNSET AVE	Solid Waste Medium Volume 5 day	3363	\$0.207	\$696.14
50-43-43-15-44-000-001	00350-0423	251 OLEANDER AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-15-44-000-002	00350-0424	251 OLEANDER AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-15-44-000-003	00350-0425	251 OLEANDER AVE	Solid Waste Apartment	1	\$12.900	\$154.80
50-43-43-15-44-000-004	00350-0426	251 OLEANDER AVE	Solid Waste Apartment	1	\$12.900	\$154.80

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