



TOWN OF PALM BEACH, FLORIDA

COMPREHENSIVE ANNUAL BUDGET

FISCAL YEAR 2008

(October 1, 2007 - September 30, 2008)

Mayor and Town Council

Jack McDonald, Mayor
Richard M. Kleid, Town Council President
Denis P. Coleman, Town Council President Pro-Tem
William J. Brooks, Town Council Member
Gail Coniglio, Town Council Member
Susan Markin, Town Council Member

Town Manager

Peter B. Elwell

Prepared by the Finance Department
Jane Struder, Finance Director
(561) 838-5400
www.townofpalmbeach.com



TOWN OF PALM BEACH ORGANIZATIONAL STRUCTURE

CITIZENS OF PALM BEACH

ELECT



MAYOR
Jack McDonald

TOWN COUNCIL



PRESIDENT
Richard M. Kleid



PRESIDENT PRO-TEM
Denis P. Coleman



William J. Brooks



Gail Coniglio



Susan Markin

APPOINTS



TOWN ATTORNEY
John C. Randolph



TOWN MANAGER
Peter B. Elwell

**ADVISORY BOARD
AND COMMISSIONS**



FINANCE DIRECTOR
Jane Struder

SUPERVISES



**ACTING FIRE-RESCUE
CHIEF**
William Amador



**HUMAN RESOURCES
DIRECTOR**
William C. Crouse



**PLANNING, ZONING
AND BUILDING
DIRECTOR**
Veronica B. Close



POLICE CHIEF
Michael S. Reiter



**PUBLIC WORKS
DIRECTOR**
H. Paul Brazil



**RECREATION
DIRECTOR**
Jay Boodheshwar

Adopted Budget Calendar

January

- 1 & 2 *Town Hall closed - New Year's Day*
- 9 **Regular monthly Town Council meeting**
- 15 *Town Hall closed - Martin Luther King, Jr. Day*

January 2007

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February

- 13 **Regular monthly Town Council meeting**
- 19 *Town Hall closed - President's Day*

February 2007

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

March

- 2 *Finance to distribute FY06 Proposed Budget instructions and Capital improvement project requests to all departments*
- 13 **Town Council meeting to discuss Strategic Plan and Budget**
- 13 **Regular monthly Town Council meeting**
- 16 *Submit initial CIP request forms to the Public Works Director & Finance*
- 23 *Capital Improvement Project requests reviewed by the Public Works Director with individual departments*

March 2007

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

April

- 10 **Regular monthly Town Council meeting
Adoption of Top Priority Goals for FY08**
- 13 *Public Works Director forwards prioritized CIP requests to Finance Director*
- 20 *Departmental proposed budget requests due in Finance Department, Full Time Equivalent, Departmental Non-Ad Valorem Revenue estimates*
- 26 *Review of Information Systems and Police Department budgets*
- 27 *Review of Fire Rescue budget*

April 2007

S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Adopted Budget Calendar

May

- 8 **Regular monthly Town Council Meeting**
- 10 *First review of Recreation Enterprise Fund budget*
- 17 *First review of Planning/Zoning/Building, and Risk budgets*
- 18 *First review of Public Works and Capital budgets*
- 21 *KRM Reports due*
- 24 *First review of Town Manager, Finance, Town Clerk, and Human Resources (including Health)*
- 28 *Town Hall closed - Memorial Day*
- 31 *Budget Document pages sent to departments for updating*

June

- 1 *Property Appraiser issues preliminary property values*
- 1 *Budget committee meeting to discuss prioritized list of department requests*
- 4-18 *Second meeting with departments if necessary*
- 12 **Regular monthly Town Council meeting**
- 18 *Budget Document pages due to Finance*
- 29 *Notice from Property Appraiser of rolled back rate F.S.200.065(1) and Preliminary Certification of Taxable Value for 2006*

July

- 3 *Budget document distributed to Town Council*
- 4 *Town Hall closed - Independence Day*
- 5,6 & 9 **Individual meetings with Mayor and Town Council**
- 10 **Regular monthly Town Council meeting**
- 11 **Special Town Council meeting to review Town Staff's proposed FY2008 budgets with Department Heads**

August

- 6 **Special Town Council meeting to review Town Staff's proposed FY2008 budgets**
- 14 **Regular monthly Town Council meeting**
- Week of 14 *Notice of Proposed Property Taxes is mailed from Palm Beach Property Appraiser to property owners*

May 2007

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June 2007

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July 2007

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August 2007

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26	27	27	29	30	31	

Adopted Budget Calendar

September

- 3 *Labor Day - Town Hall closed*
- 11 *Regular monthly Town Council meeting*
- 11 *Town Council first public hearing on tentative budget and proposed 5:01 pm Tax rate (if County Commission and School Board do not meet)*
- 12 *Long Term Financial Plan files due in Finance*
- 19 *Town Council second public hearing on tentative budget and 5:01 pm proposed tax rate (if County Commission and School Board do not meet)*

October

- 1 *Resolution adopting final millage rate is forwarded to Property Appraiser and the Tax Collector*
- 1 *Complete Certificate of Compliance with Provisions of F.S. Chapter 200 to the Property Tax Administration Program, Department of Revenue*
- 9 *Regular monthly Town Council meeting*

November

- 12 *Veteran's Day - Town Hall closed*
- 13 *Regular monthly Town Council meeting Present Long Term Financial Plan and Recreation Enterprise Fund Business Plan*
- 22 & 23 *Thanksgiving Holidays - Town Hall closed*

December

- 11 *Regular monthly Town Council meeting*
- 24 & 25 *Town Hall closed - Christmas holiday*

September 2007

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October 2007

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November 2007

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December 2007

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FY 08 Budget Summary by Fund Type, Revenues and Expenditures

	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
Revenues							
Ad Valorem Taxes	\$40,752,285	\$0	\$0	\$0	\$0	\$0	\$40,752,285
Sales and Use Taxes	7,132,000	0	0	0	0	0	7,132,000
Licenses and Permits	5,404,350	0	0	0	0	0	5,404,350
Intergovernmental	1,342,200	0	795,000	0	0	900,000	3,037,200
Charges for Services	3,159,536	0	0	4,452,600	0	0	7,612,136
Fines and Forfeitures	1,028,200	0	0	0	0	0	1,028,200
Contributions	0	0	0	0	0	10,488,463	10,488,463
Interest Earnings	2,070,000	1,500	1,330,000	316,000	508,823	17,203,000	21,429,323
Miscellaneous	232,810	0	40,000	1,200	762,600	90,000	1,126,610
Interfund Transfers	550,000	4,333,439	4,029,368	26,519	5,393,348	1,466,000	15,798,674
Subtotal	61,671,381	4,334,939	6,194,368	4,796,319	6,664,771	30,147,463	113,809,241
Appropriations from Fund Balance	2,663,178	0	736,039	0	4,841,212	0	8,240,429
Total Revenues	\$64,334,559	\$4,334,939	\$6,930,407	\$4,796,319	\$11,505,983	\$30,147,463	\$122,049,670

Expenditures							
Personnel	\$41,696,258	\$0	\$0	\$1,983,317	\$311,313	\$0	\$43,990,888
Contractual	8,234,542	0	0	1,558,770	7,687,270	11,227,780	28,708,362
Commodities	1,723,463	0	0	172,700	7,400	0	1,903,563
Capital Outlay	3,258,446	0	5,607,012	517,119	0	0	9,382,577
Debt Service	95,000	4,330,163	0	0	0	0	4,425,163
Interfund Transfers	9,067,500	0	681,439	14,413	0	0	9,763,352
Other	259,350	4,776	344,600	550,000	3,500,000	0	4,658,726
Subtotal	64,334,559	4,334,939	6,633,051	4,796,319	11,505,983	11,227,780	102,832,631
Transfer to Fund Balance/Retained Earnings	0	0	297,356	0	0	18,919,683	19,217,039
Total Expenditures	\$64,334,559	\$4,334,939	\$6,930,407	\$4,796,319	\$11,505,983	\$30,147,463	\$122,049,670

Financial Ratios							
	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	63.34%	0.00%	0.00%	0.00%	0.00%	0.00%	33.39%
Ad Valorem Taxes per capita (9,735 population)	\$4,186	\$0	\$0	\$0	\$0	\$0	\$4,186
Total expenditures per capita (9,735 population)	\$6,609	\$445	\$712	\$493	\$1,182	\$3,097	\$12,537
Personnel as a percentage of the total budget	64.81%	0.00%	0.00%	41.35%	2.71%	0.00%	36.04%
Capital expenditures as percentage of total fund budget	5.06%	0.00%	80.90%	10.78%	0.00%	0.00%	7.69%
Capital expenditures per capita (9,735 population)	\$335	\$0	\$576	\$53	\$0	\$0	\$964

**Summary of Major Revenues by Fund Type
FY08 Budget**

Description	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	FY08 Budget to	
						FY07 Budget % Variance	FY2008 % of Total
General Fund							
Ad Valorem Taxes	\$34,928,389	\$39,008,774	\$42,663,915	\$42,668,915	\$40,752,285	-4.48%	63.34%
Sales and Use Taxes	6,372,391	6,961,865	6,515,000	7,098,000	7,132,000	9.47%	11.09%
Licenses and Permits	6,769,300	6,349,678	5,031,750	6,707,728	5,404,350	7.40%	8.40%
Intergovernmental Revenue	5,211,639	4,222,145	1,608,614	1,822,859	1,342,200	-16.56%	2.09%
Charges for Services	2,241,403	2,611,597	2,581,245	2,613,300	3,159,536	22.40%	4.91%
Fines and Forfeitures	811,038	770,067	829,000	1,136,200	1,028,200	24.03%	1.60%
Contributions	4,035	900	0	0	0	0.00%	0.00%
Interest Earnings	905,025	1,902,793	1,857,430	2,003,200	2,070,000	11.44%	3.22%
Miscellaneous	187,291	211,956	205,700	270,750	232,810	13.18%	0.36%
Interfund Transfers	555,000	550,000	1,400,003	550,000	550,000	-60.71%	0.85%
Subtotal	57,985,511	62,589,775	62,692,657	64,870,952	61,671,381	-1.63%	95.86%
Appropriations from Fund Balance	320,095	1,585,337	741,469	0	2,663,178	100.00%	4.14%
Total General Fund	\$58,305,606	\$64,175,112	\$63,434,126	\$64,870,952	\$64,334,559	1.42%	100.00%
Debt Service Funds							
Ad Valorem Taxes	\$610,747	\$0	\$0	\$0	\$0	0.00%	0.00%
Interest Earnings	12,822	2,328	1,500	1,700	1,500	0.00%	0.03%
Interfund Transfers	4,340,785	4,337,985	4,367,256	4,367,256	4,333,439	-0.77%	99.97%
Subtotal	4,964,354	4,340,313	4,368,756	4,368,956	4,334,939	-0.77%	100.00%
Appropriations from Fund Balance	86,351	0	26,900	1,298	0	-100.00%	0.00%
Total Debt Service Funds	\$5,050,705	\$4,340,313	\$4,395,656	\$4,370,254	\$4,334,939	-1.38%	100.00%
Capital Projects Funds							
Interest Earnings	1,198,771	1,745,398	1,555,000	1,650,000	1,330,000	-14.47%	19.19%
Grants/Interlocal	1,168,748	9,789,727	9,972,000	1,800,000	795,000	-92.03%	11.47%
Loan Proceeds/Contributions	315	0	6,160,922	0	0	-100.00%	0.00%
Miscellaneous	59,992	2,427	40,000	40,000	40,000	0.00%	0.58%
Interfund Transfers	6,496,330	9,322,207	4,919,016	4,766,016	4,029,368	-18.09%	58.14%
Subtotal	8,924,156	20,859,759	22,646,938	8,256,016	6,194,368	-72.65%	89.38%
Appropriations from Fund Balance	4,110,080	6,504,448	21,841,667	5,693,185	736,039	-96.63%	10.62%
Total Capital Projects Funds	\$13,034,236	\$27,364,207	\$44,488,605	\$13,949,201	\$6,930,407	-84.42%	100.00%
Enterprise Funds							
Charges for Services	\$3,735,592	\$4,002,650	\$4,330,885	\$4,267,500	\$4,452,600	2.81%	92.83%
Interest Earnings	125,691	261,893	292,000	296,000	316,000	8.22%	6.59%
Grants/Donations	50,000	67,183	0	0	0	0.00%	0.00%
Interfund Transfers	2,918,285	2,253,670	569,353	643,053	26,519	-95.34%	0.55%
Miscellaneous	1,119	4,231	700	1,200	1,200	71.43%	0.03%
Subtotal	6,830,687	6,589,627	5,192,938	5,207,753	4,796,319	-7.64%	100.00%
Appropriations from Retained Erngs.	0	0	3,454,697	220,297	0	-100.00%	0.00%
Total Enterprise Funds	\$6,830,687	\$6,589,627	\$8,647,635	\$5,428,050	\$4,796,319	-44.54%	100.00%
Internal Service Funds							
Interest Earnings	\$542,703	\$1,045,845	\$475,915	\$605,000	\$508,823	6.91%	4.42%
Miscellaneous	0	1,469,470	688,500	726,400	762,600	10.76%	6.63%
Interfund Transfers	9,665,003	6,513,196	5,136,201	5,151,201	5,393,348	5.01%	46.87%
Subtotal	10,207,706	9,028,511	6,300,616	6,482,601	6,664,771	5.78%	57.92%
Appropriations from Retained Erngs.	0	0	21,024,185	19,770,855	4,841,212	-76.97%	42.08%
Total Internal Service Funds	\$10,207,706	\$9,028,511	\$27,324,801	\$26,253,456	\$11,505,983	-57.89%	100.00%

Summary of Major Revenues by Fund Type FY08 Budget

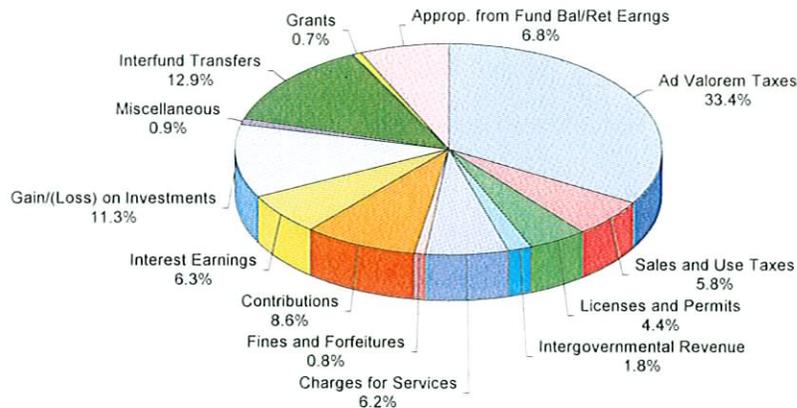
Description	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	FY08 Budget to	
						FY07 Budget % Variance	FY2008 % of Total
Trust & Agency Funds							
Intergovernmental	\$1,004,042	\$816,342	\$900,000	\$900,000	\$900,000	0.00%	2.99%
Interest Earnings	2,634,662	2,721,113	4,152,000	2,985,000	3,465,000	-16.55%	11.49%
Gain/Loss on Investments	14,387,835	10,561,119	8,958,000	13,238,000	13,738,000	53.36%	45.57%
Miscellaneous	12,676	16,283	7,000	90,000	90,000	1185.71%	0.30%
Contributions	5,727,870	7,024,878	9,816,845	9,768,045	10,488,463	6.84%	34.79%
Interfund Transfers	0	0	17,193,685	17,193,685	1,466,000	-91.47%	4.86%
Subtotal	23,767,085	21,139,735	41,027,530	44,174,730	30,147,463	-26.52%	100.00%
Appropriations from Fund Balance	0	0	0	0	0	0.00%	0.00%
Total Trust & Agency Funds	\$23,767,085	\$21,139,735	\$41,027,530	\$44,174,730	\$30,147,463	-26.52%	100.00%

All Funds

Ad Valorem Taxes	\$35,539,136	\$39,008,774	\$42,663,915	\$42,668,915	\$40,752,285	-4.48%	33.39%
Sales and Use Taxes	6,372,391	6,961,865	6,515,000	7,098,000	7,132,000	9.47%	5.84%
Licenses and Permits	6,769,300	6,349,678	5,031,750	6,707,728	5,404,350	7.40%	4.43%
Intergovernmental Revenue	6,215,681	5,038,487	2,508,614	2,722,859	2,242,200	-10.62%	1.84%
Charges for Services	5,976,995	6,614,247	6,912,130	6,880,800	7,612,136	10.13%	6.24%
Fines and Forfeitures	811,038	770,067	829,000	1,136,200	1,028,200	24.03%	0.84%
Contributions	5,732,220	7,025,778	15,977,767	9,768,045	10,488,463	-34.36%	8.59%
Interest Earnings	5,419,674	7,679,370	8,333,845	7,540,900	7,691,323	-7.71%	6.30%
Gain/(Loss) on Investments	14,387,835	10,561,119	8,958,000	13,238,000	13,738,000	53.36%	11.26%
Miscellaneous	261,078	1,704,367	941,900	1,128,350	1,126,610	19.61%	0.92%
Interfund Transfers	23,975,403	22,977,058	33,585,514	32,671,211	15,798,674	-52.96%	12.94%
Grants	1,218,748	9,856,910	9,972,000	1,800,000	795,000	100.00%	0.65%
Approp. from Fund Bal/Ret Earngs	4,516,526	8,089,785	47,088,918	25,685,635	8,240,429	-82.50%	6.75%
Total All Funds	\$117,196,025	\$132,637,505	\$189,318,353	\$159,046,643	\$122,049,670	-35.53%	100.00%

This table summarizes by fund type, the major revenue categories indicating category percentages of total fund revenues and percent of change from the prior year.

FY08 Budget by Revenue Type - All Funds



**Summary of Expenditure Classifications by Fund Type
FY08 Budget**

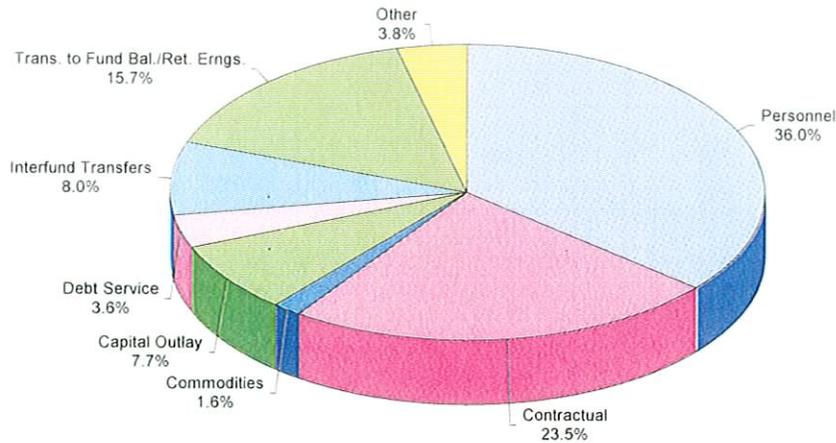
Description	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	FY08 Budget to	
						FY07 Budget % Variance	FY2008 % of Total
General Fund							
Personnel	\$33,022,155	\$36,328,387	\$39,826,850	\$38,906,088	\$41,696,258	4.69%	64.81%
Contractual	9,588,806	9,591,752	9,441,541	8,473,346	8,234,542	-12.78%	12.80%
Commodities	1,866,562	2,237,010	1,853,848	1,846,404	1,723,463	-7.03%	2.68%
Capital Outlay	1,738,760	1,852,142	2,645,562	2,383,458	3,258,446	23.17%	5.06%
Debt Service	99,103	94,999	95,000	95,000	95,000	0.00%	0.15%
Interfund Transfers	11,655,220	13,835,822	9,324,325	9,129,313	9,067,500	-2.75%	14.09%
Other	335,000	235,000	247,000	247,000	259,350	5.00%	0.40%
Subtotal	58,305,606	64,175,112	63,434,126	61,080,609	64,334,559	1.42%	100.00%
Transfer to Fund Balance	0	0	0	3,790,343	0	0.00%	0.00%
Total General Fund	\$58,305,606	\$64,175,112	\$63,434,126	\$64,870,952	\$64,334,559	1.42%	100.00%
Debt Service Funds							
Debt Service	\$5,049,085	\$4,332,985	\$4,335,354	\$4,335,354	\$4,330,163	-0.12%	99.89%
Other	1,620	1,500	8,000	8,000	4,776	-40.30%	0.11%
Interfund Transfers	0	0	26,900	26,900	0	-100.00%	0.00%
Subtotal	5,050,705	4,334,485	4,370,254	4,370,254	4,334,939	-0.81%	100.00%
Transfer to Fund Balance	0	5,828	25,402	0	0	-100.00%	0.00%
Total Debt Service Funds	\$5,050,705	\$4,340,313	\$4,395,656	\$4,370,254	\$4,334,939	-1.38%	100.00%
Capital Projects Funds							
Capital Outlay	\$11,266,261	\$26,425,074	\$43,340,179	\$12,415,043	\$5,607,012	-87.06%	80.90%
Interfund Transfers	1,767,975	935,925	1,117,356	1,117,356	681,439	-39.01%	9.83%
Other	0	3,208	31,070	10,000	344,600	1009.11%	4.97%
Subtotal	13,034,236	27,364,207	44,488,605	13,542,399	6,633,051	-85.09%	95.71%
Transfer to Fund Balance	0	0	0	406,802	297,356	100.00%	4.29%
Total Capital Projects Funds	\$13,034,236	\$27,364,207	\$44,488,605	\$13,949,201	\$6,930,407	-84.42%	100.00%
Enterprise Funds							
Personnel	\$1,664,498	\$1,885,437	\$1,991,760	\$1,989,407	\$1,983,317	-0.42%	41.35%
Contractual	1,438,188	1,651,110	1,622,789	1,581,067	1,558,770	-3.94%	32.50%
Commodities	153,793	163,329	180,475	185,070	172,700	-4.31%	3.60%
Capital Outlay	221,673	324,374	4,078,468	1,103,153	517,119	-87.32%	10.78%
Debt Service	0	0	0	0	0	0.00%	0.00%
Interfund Transfers	1,703,670	1,703,670	224,143	19,353	14,413	-93.57%	0.30%
Other	550,000	550,000	550,000	550,000	550,000	0.00%	11.47%
Subtotal	5,731,822	6,277,920	8,647,635	5,428,050	4,796,319	-44.54%	100.00%
Transfer to Retained Earnings	1,098,865	311,707	0	0	0	0.00%	0.00%
Total Enterprise Funds	\$6,830,687	\$6,589,627	\$8,647,635	\$5,428,050	\$4,796,319	-44.54%	100.00%
Internal Service Funds							
Personnel	\$260,385	\$272,329	\$293,748	\$294,063	\$311,313	5.98%	2.71%
Contractual	6,850,567	6,524,569	7,596,853	6,902,626	7,687,270	1.19%	66.81%
Commodities	4,786	4,786	6,700	6,767	7,400	10.45%	0.06%
Capital Outlay	4,929	10,917	50,000	50,000	0	-100.00%	0.00%
Other	219,669	10,657	19,377,500	19,000,000	3,500,000	-81.94%	30.42%
Subtotal	7,340,336	6,823,258	27,324,801	26,253,456	11,505,983	-57.89%	100.00%
Transfer to Retained Earnings	2,867,370	2,205,253	0	0	0	0.00%	0.00%
Total Internal Service Funds	\$10,207,706	\$9,028,511	\$27,324,801	\$26,253,456	\$11,505,983	-57.89%	100.00%

Summary of Expenditure Classifications by Fund Type FY08 Budget

Description	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	FY08 Budget	FY2008
						to FY07 Budget % Variance	% of Total
Trust & Agency Funds							
Contractual	\$8,408,100	\$9,249,742	\$10,335,800	\$10,862,870	\$11,227,780	8.63%	37.24%
Transfer to Fund Balance	15,358,985	11,889,993	30,691,730	33,311,860	18,919,683	-38.36%	62.76%
Total Trust & Agency Funds	\$23,767,085	\$21,139,735	\$41,027,530	\$44,174,730	\$30,147,463	-26.52%	100.00%

Total: All Funds							
Personnel	\$34,947,038	\$38,486,153	\$42,112,358	\$41,189,558	\$43,990,888	4.46%	36.04%
Contractual	26,285,661	27,017,173	28,996,983	27,819,909	28,708,362	-1.00%	23.52%
Commodities	2,025,141	2,405,125	2,041,023	2,038,241	1,903,563	-6.73%	1.56%
Capital Outlay	13,231,623	28,612,507	50,114,209	15,951,654	9,382,577	-81.28%	7.69%
Debt Service	5,148,188	4,427,984	4,430,354	4,430,354	4,425,163	-0.12%	3.63%
Interfund Transfers	15,126,865	16,475,417	10,692,724	10,292,922	9,763,352	-8.69%	8.00%
Trans. to Fund Bal./Ret. Erngs.	19,325,220	14,412,781	30,717,132	37,509,005	19,217,039	-37.44%	15.75%
Other	1,106,289	800,365	20,213,570	19,815,000	4,658,726	-76.95%	3.82%
Subtotal All Funds	\$117,196,025	\$132,637,505	\$189,318,353	\$159,046,643	\$122,049,670	-35.53%	100.00%

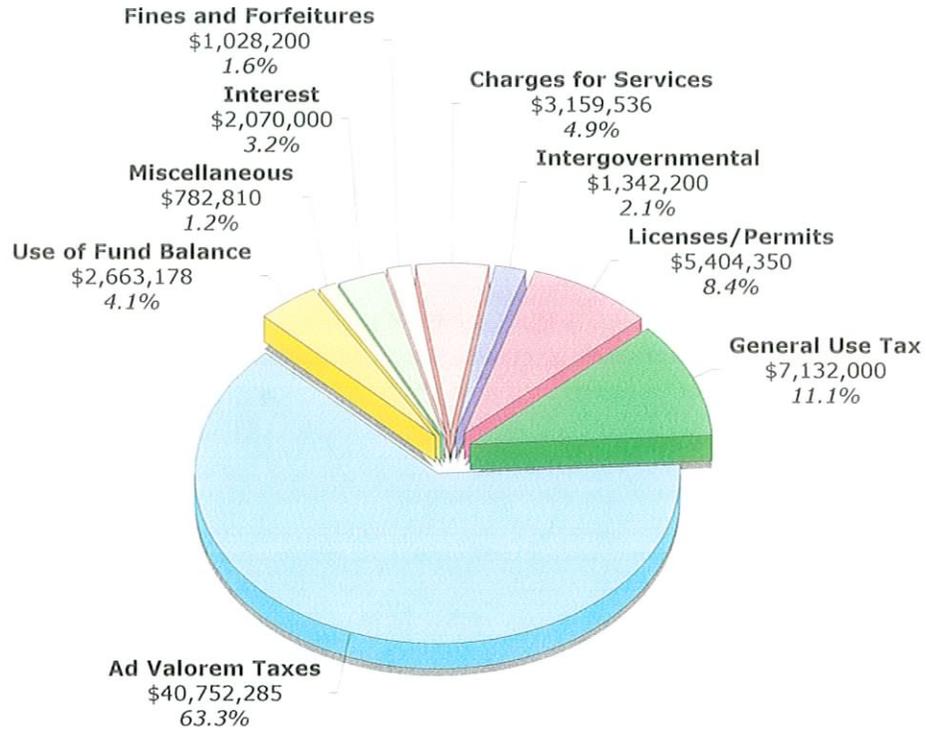
FY08 Budget by Expenditure Classification All Funds



Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison
Fiscal Years 2007 - 2008

	Budget FY2007	Budget FY2008	Difference	%Change	% of Total Budget
Revenues					
Ad Valorem Taxes	\$42,663,915	\$40,752,285	(\$1,911,630)	-4.5%	66.1%
Non Ad Valorem Taxes	6,515,000	7,132,000	\$617,000	9.5%	11.6%
Licenses & Permits	5,156,890	5,404,350	\$247,460	4.8%	8.8%
Intergovernmental	1,608,614	1,342,200	(\$266,414)	-16.6%	2.2%
Charges for Services	2,456,105	3,159,536	\$703,431	28.6%	5.1%
Fines and Forfeitures	829,000	1,028,200	\$199,200	24.0%	1.7%
Investment Earnings	1,857,430	2,070,000	\$212,570	11.4%	3.4%
Miscellaneous Revenues	205,700	232,810	\$27,110	13.2%	0.4%
Interfund Transfers	550,000	550,000	\$0	0.0%	0.9%
Total Operating Revenues	\$61,842,654	\$61,671,381	(\$171,273)	-0.3%	100.0%
Expenditures					
Department					
Legislative	\$60,960	\$60,400	(\$560)	-0.9%	0.1%
General Government	\$285,411	\$283,367	(\$2,044)	-0.7%	0.5%
Town Manager	1,104,406	1,131,837	\$27,431	2.5%	1.8%
Human Resources	784,821	795,032	\$10,211	1.3%	1.3%
Information Systems	1,870,144	1,690,575	(\$179,569)	-9.6%	2.7%
Finance	1,830,421	1,906,645	\$76,224	4.2%	3.0%
Planning/Building/Zoning	3,576,896	4,031,313	\$454,417	12.7%	6.4%
Library	247,000	259,350	\$12,350	5.0%	0.4%
Fire-Rescue	11,143,374	11,409,420	\$266,046	2.4%	18.2%
Police	15,170,854	15,791,215	\$620,361	4.1%	25.2%
Hurricane Preparedness	88,169	87,524	(\$645)	-0.7%	0.1%
Public Works	14,635,846	14,618,703	(\$17,143)	-0.1%	23.4%
Transfer to Other Funds	10,121,702	9,606,000	(\$515,702)	-5.1%	15.3%
Contingent Appropriations	922,650	926,000	\$3,350	0.4%	1.5%
Total Operating Expenditures	\$61,842,654	\$62,597,381	\$754,727	1.2%	100.0%
Transfer from Undesignated Fund for one-time expenditures	\$800,000	\$1,737,178	\$937,178	117.1%	
Total General Fund Budget	\$62,642,654	\$64,334,559	\$1,691,905	2.7%	

GENERAL FUND REVENUES FY2008 BUDGET



Ad Valorem Taxes	\$40,752,285
General Use Tax	7,132,000
Licenses/Permits	5,404,350
Intergovernmental	1,342,200
Charges for Services	3,159,536
Fines and Forfeitures	1,028,200
Interest	2,070,000
Miscellaneous	782,810
Use of Fund Balance	2,663,178
Total General Fund	<u>\$64,334,559</u>



General Fund Revenues

TOWN OF PALM BEACH GENERAL FUND REVENUES

	FY 2005 ACTUAL	FY2006 ACTUAL	FY 2007 BUDGET	FY 2007 PROJECTED	FY2008 BUDGET	% VARIANCE	% OF TOTAL GF BUDGET
AD VALOREM TAXES							
Current Ad Valorem Taxes	\$34,894,523	\$39,008,774	\$42,663,915	\$42,663,915	\$40,752,285	-4.48%	63.34%
Back Taxes	33,866	0	0	5,000	0	0.00%	0.00%
Total	\$34,928,389	\$39,008,774	\$42,663,915	\$42,668,915	\$40,752,285	-4.48%	63.34%
SALES & USE TAXES							
Local Option Gas Tax 6 Cents	\$152,524	\$248,530	\$230,000	\$256,000	\$265,000	15.22%	0.41%
Local Option Gas Tax 5 Cents	69,702	111,680	100,000	117,000	122,000	22.00%	0.19%
Total	\$222,226	\$360,210	\$330,000	\$373,000	\$387,000	17.27%	0.60%
FRANCHISE FEES							
Electricity	\$1,758,406	\$2,146,494	\$1,900,000	\$2,330,000	\$2,350,000	23.68%	3.65%
Gas	231,574	287,317	220,000	288,000	280,000	27.27%	0.44%
Total	\$1,989,980	\$2,433,811	\$2,120,000	\$2,618,000	\$2,630,000	24.06%	4.09%
UTILITY SERVICE TAX							
Electricity	\$1,976,980	\$2,035,294	\$2,000,000	\$2,000,000	\$2,050,000	2.50%	3.19%
Water	811,967	756,825	770,000	770,000	770,000	0.00%	1.20%
Gas	245,599	249,735	250,000	240,000	240,000	-4.00%	0.37%
Simplified Telecom Tax	1,120,892	1,111,351	1,040,000	1,100,000	1,050,000	0.96%	1.63%
Propane	4,747	14,639	5,000	(3,000)	5,000	0.00%	0.01%
Total	\$4,160,185	\$4,167,844	\$4,065,000	\$4,107,000	\$4,115,000	1.23%	6.40%
OCCUPATIONAL LICENSES							
Town Occ Licenses	\$682,391	\$706,700	\$675,000	\$700,000	\$725,000	7.41%	1.13%
Occ Lic Penalties	13,153	14,959	15,000	23,000	22,000	46.67%	0.03%
Total	\$695,544	\$721,659	\$690,000	\$723,000	\$747,000	8.26%	1.16%
BUILDING PERMITS							
Building	\$5,562,416	\$5,042,477	\$4,000,000	\$5,300,000	\$3,800,000	-5.00%	5.91%
Radon Gas	58	50	50	50	50	0.00%	0.00%
Electrical	79,806	101,069	55,000	82,488	55,000	0.00%	0.09%
Plumbing	26,902	22,705	20,000	23,990	30,000	50.00%	0.05%
Except/Var. App.	80,400	84,440	55,000	96,600	55,000	0.00%	0.09%
Var./Spec. Exp. Consulting Fees	4,750	17,037	7,000	20,000	12,500	78.57%	0.02%
Special Plan Review Fee	191,250	246,000	100,000	354,000	250,000	150.00%	0.39%
Reinspection Fees	0	0	0	0	30,000	100.00%	0.05%
Abandonments	101	3,333	0	2,500	0	0.00%	0.00%
Architectural Fees	57,725	47,350	45,000	50,000	124,000	175.56%	0.19%
Landmarks Submittal	4,602	5,025	3,500	5,100	24,500	600.00%	0.04%
Tax Abatement Program	1,200	0	1,200	0	1,200	0.00%	0.00%
Mechanical Permits	64,546	58,533	55,000	50,000	55,000	0.00%	0.09%
Landscape Permit	0	0	0	0	40,000	100.00%	0.06%
Building Permit Search Fee	0	0	0	0	12,000	100.00%	0.02%
Dune Vegetation Fee	0	0	0	0	10,500	100.00%	0.02%
Total	\$6,073,756	\$5,628,019	\$4,341,750	\$5,984,728	\$4,499,750	3.64%	6.99%
OTHER LIC., FEES & PERMITS							
Right Of Way Permits	\$129,312	\$109,088	\$110,000	\$142,950	\$140,000	27.27%	0.22%
Gainesville Plan	4,000	3,705	4,000	4,000	4,000	0.00%	0.01%
Arlington Plan	10,145	10,820	10,500	13,000	13,000	23.81%	0.02%
Newsrack Encl. Admin. Fee	640	540	640	600	600	-6.25%	0.00%
Total	\$144,097	\$124,153	\$125,140	\$160,550	\$157,600	25.94%	0.24%
FEDERAL GRANTS							
Bullet Proof Vests Grant	\$8,732	\$1,423	\$6,000	\$12,000	\$17,700	195.00%	0.03%
FDLE Justice Assistance Grant	0	2,588	3,500	3,500	1,500	-57.14%	0.00%
FEMA/FDOT Hurricane Reim.	3,772,796	2,833,337	0	170,345	0	0.00%	0.00%
FEMA Grant - Fire-Rescue	90,594	0	80,000	80,000	0	-100.00%	0.00%
Total	\$3,872,122	\$2,837,348	\$89,500	\$265,845	\$19,200	-78.55%	0.03%



General Fund Revenues

TOWN OF PALM BEACH GENERAL FUND REVENUES

	FY 2005 ACTUAL	FY2006 ACTUAL	FY 2007 BUDGET	FY 2007 PROJECTED	FY2008 BUDGET	% VARIANCE	% OF TOTAL GF BUDGET
STATE GRANTS							
Grants State of Florida	\$0	\$0	\$260,000	\$260,000	\$0	-100.00%	0.00%
Local Law Enforcement Block Grant	0	1,931	0	1,500	0	0.00%	0.00%
Total	\$0	\$1,931	\$260,000	\$261,500	\$0	-100.00%	0.00%
STATE SHARED REVENUE							
State Revenue Sharing	\$258,703	\$237,381	\$258,000	\$272,000	\$272,000	5.43%	0.42%
Alcoholic Beverage Lic.	25,446	23,025	24,000	24,000	24,000	0.00%	0.04%
Local Govt. Sales Tax	747,380	832,433	760,000	777,000	777,000	2.24%	1.21%
Fire Supp. Comp.	21,427	25,948	27,200	27,000	29,000	6.62%	0.05%
Siezed Tag	3,200	4,083	3,000	4,100	4,000	33.33%	0.01%
Fuel Tax Refund	9,890	9,438	9,000	9,500	9,000	0.00%	0.01%
Total	\$1,066,046	\$1,132,308	\$1,081,200	\$1,113,600	\$1,115,000	3.13%	1.73%
GRANTS - LOCAL UNITS							
EMS Grant - Palm Beach County	\$45,278	\$45,922	\$50,000	\$50,000	\$0	-100.00%	0.00%
Vegetation Clearing Grant - PBC	20,612	0	0	11,000	0	0.00%	0.00%
Total	\$65,890	\$45,922	\$50,000	\$61,000	\$0	-100.00%	0.00%
SHARED REV-LOCAL REVENUE							
County Occ. Licenses	\$23,705	\$26,107	\$15,000	\$15,000	\$25,000	66.67%	0.04%
City of West Palm Beach	102,631	0	0	0	0	0.00%	0.00%
911 Equip Reimbursement	59,792	178,529	90,914	90,914	168,000	84.79%	0.26%
\$12.50 Citation Monies	21,453	0	22,000	15,000	15,000	-31.82%	0.02%
Total	\$207,581	\$204,636	\$127,914	\$120,914	\$208,000	62.61%	0.32%
GENERAL GOVERNMENT							
Bep Code Sales	\$170	\$153	\$100	\$100	\$100	0.00%	0.00%
Map/Sales Code	2,146	1,931	1,500	1,500	1,500	0.00%	0.00%
Certification Copy	661	647	200	500	500	150.00%	0.00%
Misc. Copies	2,564	1,840	2,400	2,000	2,000	-16.67%	0.00%
Meeting Tapes Sales	767	650	600	650	600	0.00%	0.00%
Lien Search Fee	26,610	25,345	24,000	16,000	20,000	-16.67%	0.03%
Micro-Fiche/Scanned Docs	16,437	15,316	12,000	13,000	12,000	0.00%	0.02%
Data Processing Services	210	180	0	300	0	0.00%	0.00%
Total	\$49,565	\$46,062	\$40,800	\$34,050	\$36,700	-10.05%	0.06%
PUBLIC SAFETY							
Special Detail - Other	\$282,445	\$322,290	\$350,000	\$350,000	\$350,000	0.00%	0.54%
Police ID Cards	31,042	26,230	25,000	25,000	25,000	0.00%	0.04%
Burg. Alarm False Alarm Fees	30,950	31,300	35,000	32,000	386,186	1003.39%	0.60%
Burg. Alarm Registration Fees	47,773	39,473	48,000	52,000	48,000	0.00%	0.07%
Burglar Alarm-Direct Connect	4,750	9,250	5,000	5,000	5,000	0.00%	0.01%
Burglar Alarm - Penalties	3,384	5,528	5,000	6,000	5,500	10.00%	0.01%
Valet Parking Permit	4,500	4,500	4,500	4,500	4,500	0.00%	0.01%
Tent Permits	4,383	5,710	3,000	6,000	5,000	66.67%	0.01%
Special Detail - Fire	67,870	116,446	50,000	70,000	65,000	30.00%	0.10%
Room Rental - South Fire	0	515	300	300	300	0.00%	0.00%
Washer/Extractor Revenue	700	700	700	700	700	0.00%	0.00%
Fire False Alarms	0	0	0	100	134,100	100.00%	0.21%
Fire Prevention Fireworks	0	4,000	15,000	4,000	3,000	-80.00%	0.00%
Fire Prevention Bonfires	0	2,100	1,500	5,000	5,000	233.33%	0.01%
Fire Prevention Fire Hydrant	0	2,500	12,500	1,500	2,800	-77.60%	0.00%
Fire Prevention Hot Work	0	825	7,500	1,500	1,500	-80.00%	0.00%
Fire Prevention Technical Fire Insp.	0	2,000	15,000	7,000	7,000	-53.33%	0.01%
Fire Prevention Public Assembly	0	1,860	10,000	2,000	2,500	-75.00%	0.00%
Fire Prevention Annual Inspection Fee	0	35,496	61,755	36,000	54,000	-12.56%	0.08%
Bldg. Insp. Fund Fees	67	69	50	500	50	0.00%	0.00%
EMS Transport Fees	251,220	428,294	325,000	340,000	\$325,000	0.00%	0.51%
Total	\$729,084	\$1,039,086	\$974,805	\$949,100	\$1,430,136	46.71%	2.22%



General Fund Revenues

TOWN OF PALM BEACH GENERAL FUND REVENUES

	FY 2005 ACTUAL	FY2006 ACTUAL	FY 2007 BUDGET	FY 2007 PROJECTED	FY2008 BUDGET	% VARIANCE	% OF TOTAL GF BUDGET
PHYSICAL ENVIRONMENT							
Special Solid Waste	\$12,591	\$7,620	\$10,000	\$8,000	\$8,000	-20.00%	0.01%
Solid Waste	690,159	723,774	750,000	760,000	770,000	2.67%	1.20%
Comp. Garbage Collection Fee	167,487	209,391	220,000	220,000	226,000	2.73%	0.35%
Beach Cleaning Citizens Assoc.	55,408	45,927	54,000	54,000	54,000	0.00%	0.08%
Easement Acquisition	0	5,000	0	0	0	0.00%	0.00%
Total	\$925,645	\$991,712	\$1,034,000	\$1,042,000	\$1,058,000	2.32%	1.64%
TRANSPORTATION							
Pkg. Meter Royal Palm Way Lot	\$7,742	\$8,673	\$9,000	\$9,000	\$13,000	44.44%	0.02%
Pkg. Meter Ocean Front	193,093	203,982	200,000	210,000	308,000	54.00%	0.48%
Pkg. Meter Lake Front	59,676	57,566	55,000	55,000	79,000	43.64%	0.12%
Pkg. Meter Phipps Ocean Front	20,290	26,656	30,000	35,000	51,000	70.00%	0.08%
Pkg. Meter Puruvian	75,729	74,386	75,000	75,000	109,000	45.33%	0.17%
Pkg. Meter Main Post Office	1,861	2,327	2,000	2,400	4,400	120.00%	0.01%
Pkg. Meter Bradley Place	11,749	11,735	12,000	13,000	28,000	133.33%	0.04%
Pkg. Meter Phipps Plaza	6,416	6,871	6,000	6,900	11,000	83.33%	0.02%
Pkg. Meter North County	6,542	6,262	6,000	6,300	10,300	71.67%	0.02%
Pkg. Meter South County	9,914	12,126	11,500	15,000	21,000	82.61%	0.03%
Total	\$393,012	\$410,584	\$406,500	\$427,600	\$634,700	56.14%	0.99%
JUDGMENTS AND FINES							
Penalty - Other Parking	\$130,062	\$168,439	\$175,000	\$170,000	\$170,000	-2.86%	0.26%
Penalty - Parking Meters	78,242	91,831	75,000	75,000	75,000	0.00%	0.12%
Fines - Other Parking	191,370	204,571	300,000	250,000	339,000	13.00%	0.53%
Fines - Parking Meters	108,817	127,377	150,000	150,000	211,000	40.67%	0.33%
Row Parking Violation Fines	29,482	15,706	20,000	30,000	20,000	0.00%	0.03%
Moving Violations	67,305	38,633	55,000	39,000	39,000	-29.09%	0.06%
Revenue/2nd \$ Funding	4,768	4,101	4,000	4,200	4,200	5.00%	0.01%
Code Comp. Fee	196,092	110,767	25,000	400,000	150,000	500.00%	0.23%
Code Comp. Admin Fee	0	3,792	20,000	13,000	15,000	-25.00%	0.02%
Boot Fees	4,900	4,850	5,000	5,000	5,000	0.00%	0.01%
Total	\$811,038	\$770,067	\$829,000	\$1,136,200	\$1,028,200	24.03%	1.60%
INTEREST EARNINGS							
Interest - Checking	\$114,202	\$161,543	\$150,000	\$175,000	\$170,000	13.33%	0.26%
State Board Interest	690,890	1,500,025	1,577,430	1,600,000	1,700,000	7.77%	2.64%
Inv. Earnings/Ad Valorem	63,297	108,954	75,000	102,000	80,000	6.67%	0.12%
Interest-Money Market	0	1,304	0	1,200	0	0.00%	0.00%
Treasury Interest	0	70,889	0	70,000	70,000	100.00%	0.11%
SBA Interest - ECR	36,636	60,078	55,000	55,000	50,000	-9.09%	0.08%
Total	\$905,025	\$1,902,793	\$1,857,430	\$2,003,200	\$2,070,000	11.44%	3.22%
RENTS & ROYALTIES							
Vending Machine Commissions	419	453	400	450	450	12.50%	0.00%
AT&T Rooftop Lease	50,041	39,181	52,000	66,500	53,560	3.00%	0.08%
Total	\$50,460	\$39,634	\$52,400	\$66,950	\$54,010	3.07%	0.08%
SALE OF FIXED ASSETS							
Surplus Furn & Equipment	(\$1,651)	\$0	\$0	\$0	\$0	0.00%	0.00%
Inventory Adjustments	(1,835)	(71,280)	0	(5,000)	0	0.00%	0.00%
Total	(\$3,486)	(\$71,280)	\$0	(\$5,000)	\$0	0.00%	0.00%
CONTRIB/DONATIONS - PRIVATE							
Donations	\$4,035	\$900	\$0	\$0	\$0	0.00%	0.00%
Total	\$4,035	\$900	\$0	\$0	\$0	0.00%	0.00%

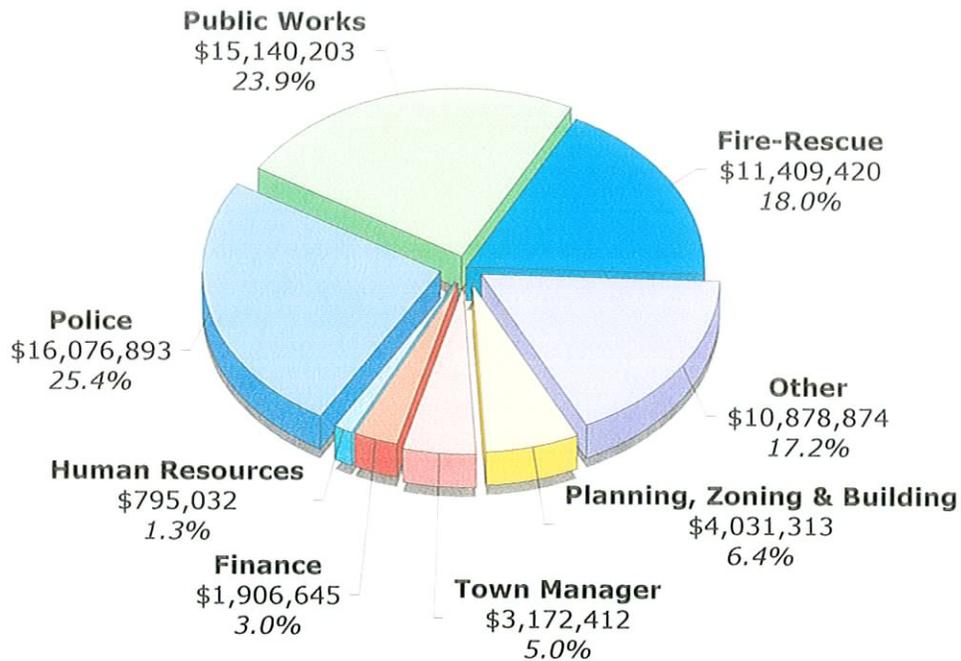


General Fund Revenues

TOWN OF PALM BEACH GENERAL FUND REVENUES

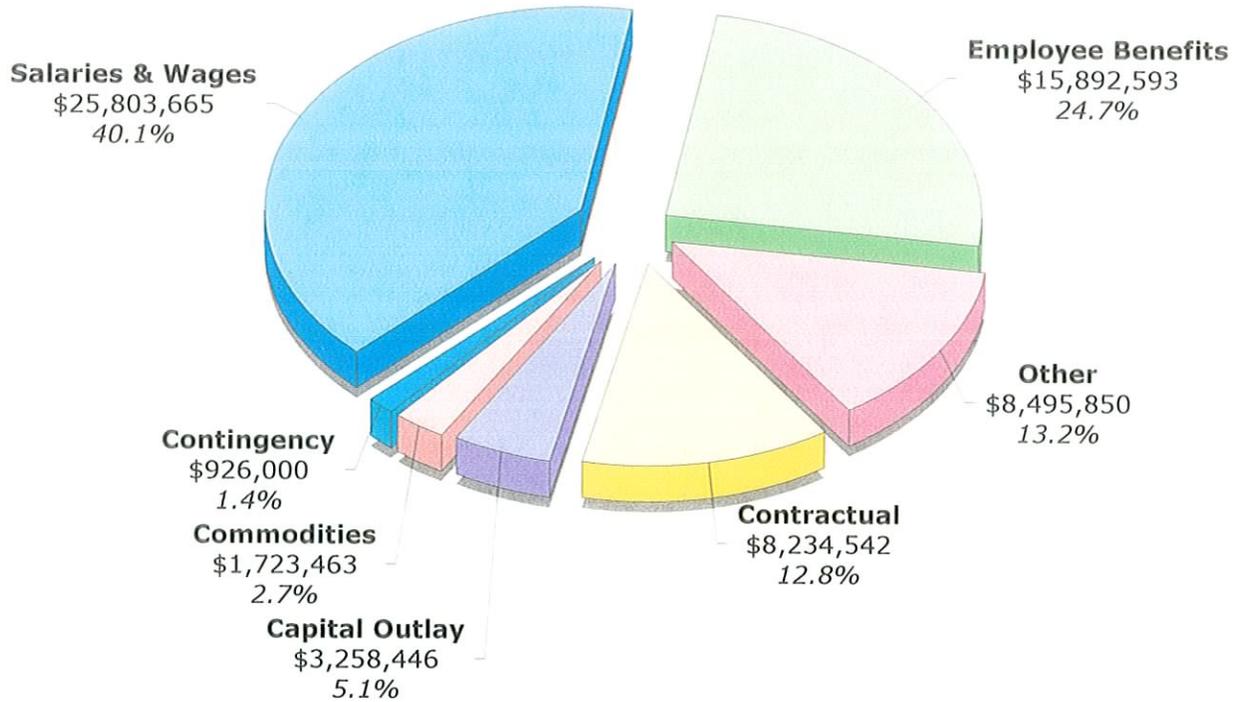
	FY 2005 ACTUAL	FY2006 ACTUAL	FY 2007 BUDGET	FY 2007 PROJECTED	FY2008 BUDGET	% VARIANCE	% OF TOTAL GF BUDGET
OTHER MISC REVENUE							
Insurance Proceeds	\$0	\$104,784	\$0	\$0	\$0	0.00%	0.00%
Kreusler Park Admin.	30,699	20,584	45,000	70,000	50,000	11.11%	0.08%
Rebate For Town Towing	1,593	2,246	1,500	2,000	2,000	33.33%	0.00%
State Highway Lighting Maint.	55,917	59,272	56,000	63,000	65,000	16.07%	0.10%
Tennis Light Meter	16	0	0	0	0	0.00%	0.00%
Charitable Solicitations Fee	20,560	26,790	22,500	25,000	27,000	20.00%	0.04%
Charitable Solicit. Adv. Fee	16,920	24,079	18,000	23,000	24,000	33.33%	0.04%
Char. Solicit. Late Filing Fee	452	825	300	800	800	166.67%	0.00%
Miscellaneous Revenue	14,160	5,022	10,000	25,000	10,000	0.00%	0.02%
Total	\$140,317	\$243,602	\$153,300	\$208,800	\$178,800	16.63%	0.28%
INTERFUND TRANSFERS							
Transfer from CIP (307)	\$5,000	\$0	\$0	\$0	\$0	0.00%	0.00%
Transfer From Undesignated FB	0	0	800,000	0	2,663,178	232.90%	4.14%
Interfund Transfer - Marina	525,000	525,000	525,000	525,000	525,000	0.00%	0.82%
Interfund Transfer - Golf	25,000	25,000	25,000	25,000	25,000	0.00%	0.04%
Total	\$555,000	\$550,000	\$1,350,000	\$550,000	\$3,213,178	138.01%	4.99%
GRAND TOTAL	\$57,985,511	\$62,589,775	\$62,642,654	\$64,870,952	\$64,334,559	2.70%	100.00%

GENERAL FUND EXPENDITURES FY2008 BUDGET BY DEPARTMENT



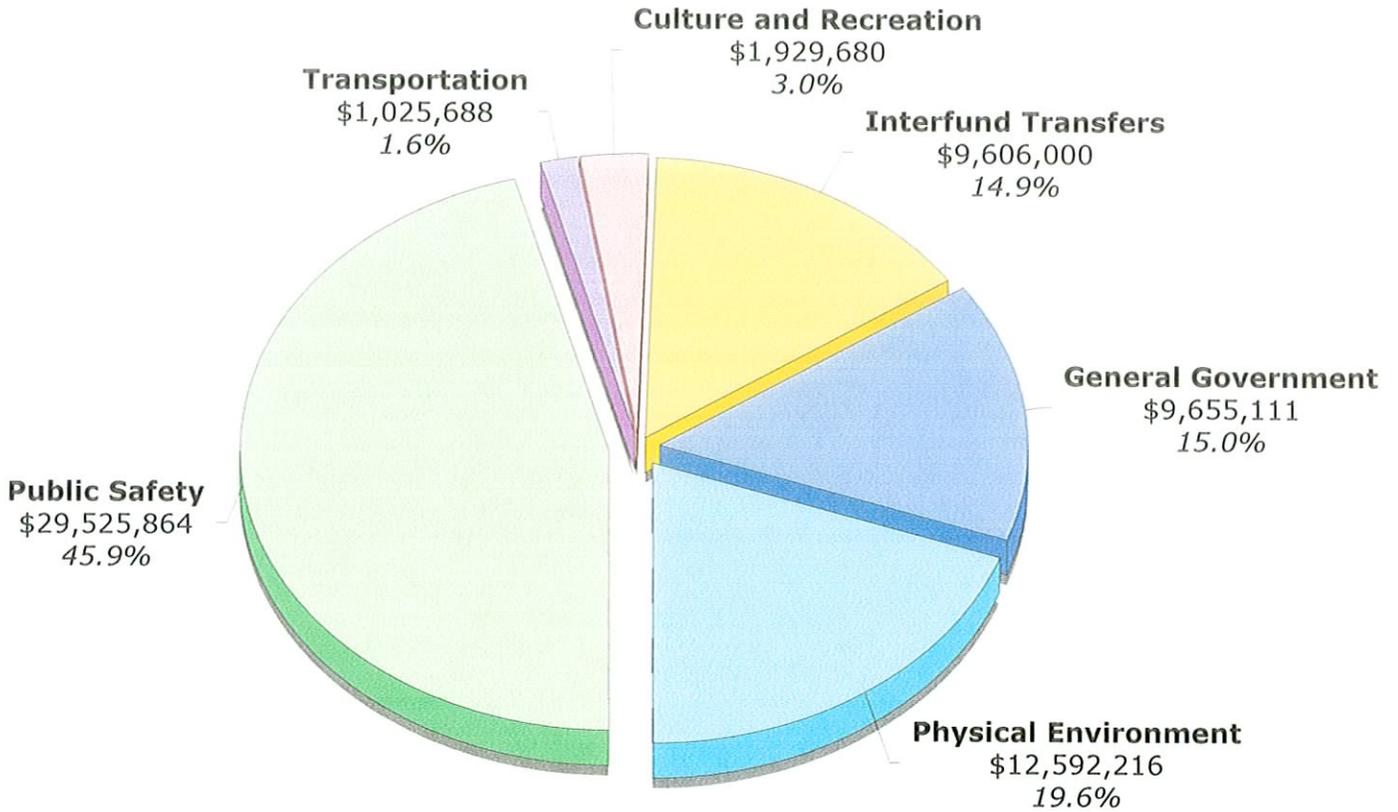
Legislative	\$60,400
General Government	863,367
Town Manager	3,172,412
Human Resources	795,032
Finance	1,906,645
Planning, Zoning & Building	4,031,313
Fire-Rescue	11,409,420
Police	16,076,893
Public Works	15,140,203
Other	10,878,874
Total General Fund	<u>\$64,334,559</u>

GENERAL FUND EXPENDITURES FY2008 BUDGET BY EXPENDITURE TYPE



Salaries & Wages	\$25,803,665
Employee Benefits	15,892,593
Contractual	8,234,542
Commodities	1,723,463
Capital Outlay	3,258,446
Contingency	926,000
Other	8,495,850
Total General Fund	<u>\$64,334,559</u>

GENERAL FUND EXPENDITURES FY2008 BUDGET BY FUNCTION



General Government	\$9,655,111
Public Safety	29,525,864
Physical Environment	12,592,216
Transportation	1,025,688
Culture and Recreation	1,929,680
Interfund Transfers	9,606,000
Total General Fund	<u>\$64,334,559</u>



General Fund Expenditures

GENERAL FUND AND OTHER FUNDS EXPENDITURES SUMMARY BY PROGRAM

Program		FY05 Actual	FY06 Actual	FY07 Budget	FY07 Projected	FY08 Budget	% Variance	% of Total GF Budget
LEGISLATIVE	111	\$46,420	\$50,086	\$60,960	\$58,044	\$60,400	-0.9%	0.09%
GENERAL GOVERNMENT	113	\$966,100	\$898,704	\$1,085,412	\$1,208,498	\$863,367	-20.5%	1.34%
TOWN MANAGER								
Administrative Management	121	641,850	710,685	782,906	804,420	822,837	5.1%	1.28%
Advice & Litigation	122	315,037	280,481	321,500	278,500	309,000	-3.9%	0.48%
Information Systems	125	1,295,076	1,649,015	1,870,144	2,026,833	2,040,575	9.1%	3.17%
		\$2,251,963	\$2,640,181	\$2,974,550	\$3,109,753	\$3,172,412	6.7%	4.93%
HUMAN RESOURCES	123	\$713,383	\$676,585	\$784,821	\$783,967	\$795,032	1.3%	1.24%
FINANCE								
Records Management	131	\$280,102	\$281,979	\$318,451	\$310,896	\$332,773	4.5%	0.52%
Financial Management	141	894,146	969,332	1,018,687	1,017,523	1,062,398	4.3%	1.65%
Purchasing	144	441,212	477,655	493,283	490,185	511,474	3.7%	0.80%
		\$1,615,460	\$1,728,966	\$1,830,421	\$1,818,604	\$1,906,645	4.2%	2.96%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	\$647,215	\$735,548	\$693,630	\$616,258	\$735,643	6.1%	1.14%
Permit Issuance	212	953,273	1,044,702	1,091,376	1,147,481	1,195,612	9.6%	1.86%
Inspection/Compliance	213	873,249	1,019,276	1,139,940	1,065,026	999,174	-12.3%	1.55%
Landmarks Preservation	214	124,275	111,094	141,684	137,538	148,031	4.5%	0.23%
Fire Prevention	215	191,783	446,590	510,266	512,125	521,664	2.2%	0.81%
Code Enforcement	216	0	0	0	0	431,189	100.0%	0.67%
		\$2,789,795	\$3,357,210	\$3,576,896	\$3,478,428	\$4,031,313	12.7%	6.27%
LIBRARY SERVICES	321	\$335,000	\$235,000	\$247,000	\$247,000	\$259,350	5.0%	0.40%
FIRE-RESCUE								
Fire Administration	411	\$519,542	\$660,214	\$836,115	\$770,219	\$863,896	3.3%	1.34%
Operations	417	8,186,416	8,983,178	10,037,917	10,064,611	10,275,510	2.4%	15.97%
Training	418	194,295	228,949	269,342	270,967	270,014	0.2%	0.42%
		\$8,900,253	\$9,872,341	\$11,143,374	\$11,105,797	\$11,409,420	2.4%	17.73%
POLICE								
Administrative Management	421	\$908,622	\$1,012,009	\$1,064,089	\$1,055,620	\$1,049,020	-1.4%	1.63%
Org Crime/Vice/Narcotics	422	585,969	600,381	687,784	568,861	648,915	-5.7%	1.01%
Records Information Systems	423	193,989	224,326	236,805	234,860	245,082	3.5%	0.38%
Training/Per/Pub Enf	424	324,467	370,478	408,140	404,178	314,960	-22.8%	0.49%
Communications	425	1,239,349	2,014,682	1,503,287	1,388,116	1,744,838	16.1%	2.71%
Crime Scene/Evidence	426	332,789	380,692	416,536	361,403	414,703	-0.4%	0.64%
Patrol Services	428	6,906,243	7,573,597	7,789,496	7,828,075	8,353,467	7.2%	12.98%
Criminal Investigation	429	1,440,995	1,499,032	1,714,421	1,581,506	1,671,988	-2.5%	2.60%
Parking Control	430	491,515	524,090	562,346	514,048	850,219	51.2%	1.32%
Beach Rescue	432	654,940	792,131	787,949	758,912	783,701	-0.5%	1.22%
		\$13,078,878	\$14,991,418	\$15,170,853	\$14,695,579	\$16,076,893	6.0%	24.99%
PUBLIC WORKS								
Administrative Management	511	\$623,221	\$792,564	\$843,516	\$842,678	\$846,464	0.3%	1.32%
Street Repair/Maintenance	521	389,736	529,713	297,650	283,102	346,431	16.4%	0.54%
Traffic Control	523	206,277	200,726	214,911	210,531	228,600	6.4%	0.36%
Street Lighting	524	281,629	454,466	434,666	427,553	450,657	3.7%	0.70%
Storm Sewer Maintenance	531	428,927	610,639	802,997	758,999	837,692	4.3%	1.30%
Sanitary Sewer Maintenance	532	1,067,267	1,433,780	1,256,179	1,287,129	1,299,322	3.4%	2.02%
Sanitary Sewer Treatment	533	1,345,409	1,314,517	1,773,100	1,500,000	1,550,000	-12.6%	2.41%
Residential Collection	541	658,246	766,882	820,586	828,664	904,718	10.3%	1.41%
Commercial Collection	542	778,222	854,738	891,052	896,925	932,682	4.7%	1.45%
Refuse Disposal	543	87,886	99,647	90,000	95,000	100,000	11.1%	0.16%
Yard Trash Collection	544	1,511,901	3,396,346	1,654,314	1,647,381	1,754,716	6.1%	2.73%
Recycling	545	246,721	260,158	282,600	283,944	285,603	1.1%	0.44%
Beach Cleaning	546	123,560	125,974	164,089	164,099	167,359	2.0%	0.26%
Parks	551	1,120,816	1,494,131	1,307,144	1,335,744	1,354,940	3.7%	2.11%
Facilities Maintenance	554	729,919	895,190	1,089,025	1,155,630	1,085,972	-0.3%	1.69%
Parking Meter Maint & Collections	558	54,981	57,388	78,244	74,647	573,052	632.4%	0.89%
General Engineering Services	561	372,536	373,454	409,703	409,472	551,109	34.5%	0.86%
Right of Way Inspections	565	95,886	103,973	112,681	112,634	115,044	2.1%	0.18%
Equip Operations/Maintenance	571	589,896	626,224	658,850	634,720	699,425	6.2%	1.09%
Coastal Management	581	435,476	361,317	1,454,539	1,419,824	1,056,417	-27.4%	1.64%
		\$11,148,512	\$14,751,827	\$14,635,846	\$14,368,676	\$15,140,203	3.4%	23.53%



General Fund Expenditures

GENERAL FUND AND OTHER FUNDS EXPENDITURES SUMMARY BY PROGRAM

Program	FY05 Actual	FY06 Actual	FY07 Budget	FY07 Projected	FY08 Budget	% Variance	% of Total GF Budget
TRANSFER TO OTHER FUNDS							
Cap Impr Program (307/308/310/320) 611	\$4,788,000	\$8,040,586	\$3,378,801	\$3,378,801	\$2,096,000	-38.0%	3.26%
Debt Service Fund (203/204) 612	2,572,810	3,402,060	3,529,000	3,529,000	3,652,000	3.5%	5.68%
Group Health Ins. (502) 621	712,256	918,991	993,700	993,700	1,466,000	47.5%	2.28%
Risk-W/C, Liab.Prop. (501) 622	4,294,410	2,390,000	2,220,201	2,220,201	2,392,000	7.7%	3.72%
Employee Retirement Fund (600) 624	1,811	146	0	0	0	0.0%	0.00%
	\$12,369,287	\$14,751,783	\$10,121,702	\$10,121,702	\$9,606,000	-5.1%	14.93%
EMERGENCY/DISASTER RESPONSE							
710	\$1,954,404	\$211,011	\$88,169	\$84,561	\$87,524	-0.7%	0.14%
CONTINGENT APPROPRIATIONS							
711	\$0	\$0	\$922,650	\$0	\$926,000	0.4%	1.44%
CAPITAL LEASE AQUISITIONS							
722	\$0	\$0	\$0	\$0		0.0%	0.00%
General Operating Fund (001) Total	\$43,800,168	\$49,413,329	\$52,520,952	\$50,958,907	\$54,728,559	4.2%	85.07%
Transfers to Other Funds	\$12,369,287	\$14,751,783	\$10,121,702	\$10,121,702	\$9,606,000	-5.1%	14.93%
TOTAL GENERAL FUND	\$56,169,455	\$64,165,112	\$62,642,654	\$61,080,609	\$64,334,559	2.7%	100.00%



Legislative



Mayor, Town Council and Town Manager



Legislative Department

PROGRAM: LEGISLATIVE 111

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

This program also includes a funding allocation for Mayor and Town Council interaction with other government related agencies. These agencies include the Palm Beach County League of Cities, the Florida League of Cities, National 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.



Legislative

Program 111 - Legislative Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	0	0	0	0	0	0.00%
Employee Benefits	0	0	0	0	0	0.00%
Contractual	40,536	44,650	47,260	44,245	46,000	-2.67%
Commodities	5,884	15,436	13,700	13,799	14,400	5.11%
Capital Outlay	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	46,420	60,086	60,960	58,044	60,400	-0.92%

EXPENDITURES

Contractual:

Decreases in contractual expenditures were made to meet the budgetary caps for fiscal year 2008. A reduction was made to the budgeted amounts for travel and telephone tolls.

Commodities:

The increase is due to the addition of an expenditure for the Florida League of Mayors.



General Government





Town Manager's Office

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.



General Government

Program 113 - General Government Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	0	0	0	0	0	0.00%
Employee Benefits	738,799	563,070	880,055	860,771	658,585	-25.17%
Contractual	224,776	304,663	381,625	345,671	202,415	-46.96%
Commodities	0	0	0	0	0	0.00%
Capital Outlay	2,525	2,447	2,056	2,056	2,367	15.13%
Other	0	0	0	0	0	0.00%
TOTALS	966,100	870,180	1,263,736	1,208,498	863,367	-31.68%

EXPENDITURES

Employee Benefits:

Compensated absence reserve. Transfer for retirement health savings plan expenses and vacation/sick balance payouts to departing employees. Decrease due to fewer retirees anticipated and close-out of RHSP on January 1, 2008.

Contractual:

Decreases in contractual expenditures were made to meet the budgetary caps for fiscal year 2008. The budgets for the Medical Care Commission and Traffic Study were eliminated. Reductions were made to the budgets for townwide mailing, annual report and calendar, and telecommunications.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.

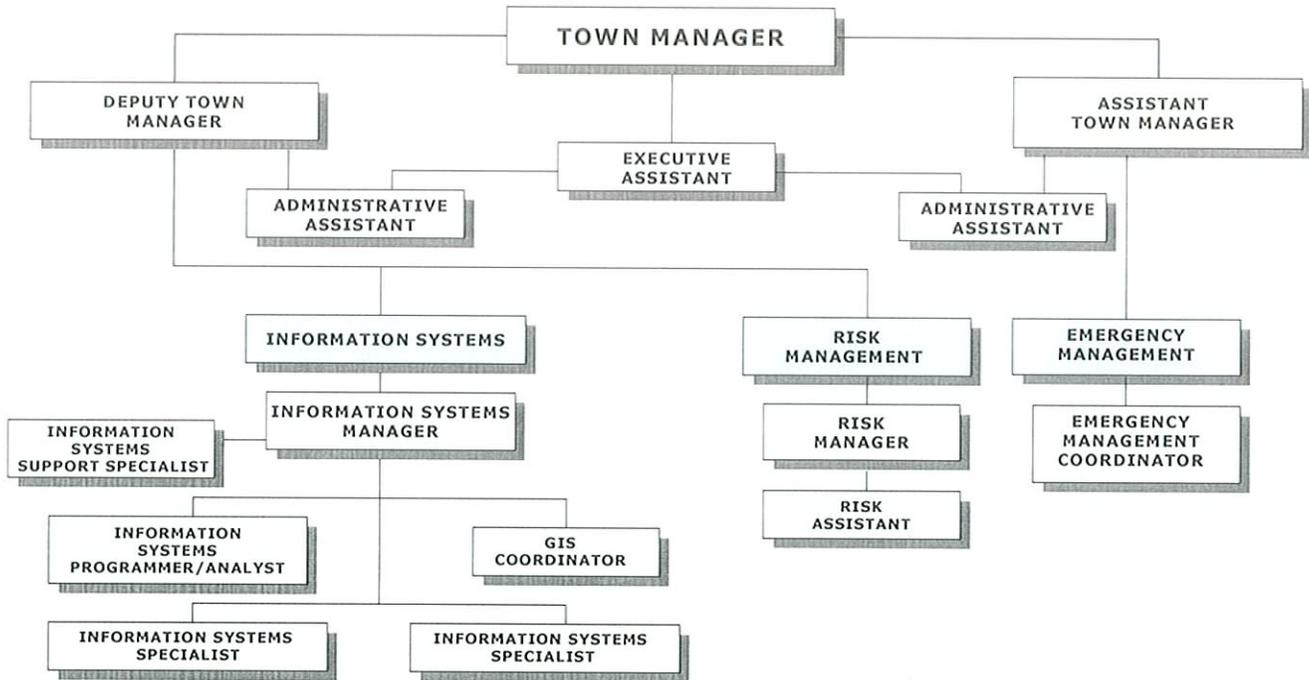


Town Manager's Office





Town Manager's Office



	FY2005	FY2006	FY2007	FY2008
Total Full Time Equivalent Employees	12.0	12.0	12.0	12.0



Town Manager's Office

Town Manager's Office - All Programs Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	836,218	936,064	995,371	996,926	1,059,989	6.49%
Employee Benefits	275,384	329,617	368,809	368,233	395,150	7.14%
Contractual	704,055	678,569	767,820	716,386	855,750	11.45%
Commodities	114,406	183,814	144,550	146,346	117,423	-18.77%
Capital Outlay	317,796	444,109	853,000	847,500	744,100	-12.77%
Other	4,104	0	0	0	0	0.00%
TOTALS	2,251,963	2,572,173	3,129,550	3,075,391	3,172,412	1.37%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Overall increase due to maintenance expenses for new Eden software in Information Systems.

Commodities:

Decreases in contractual expenditures are due to reduction in Information Systems software expenses and to meet the budgetary caps for fiscal year 2008.

Capital Outlay:

Overall decrease is due to a reduction in new computer and software purchases.



Town Manager's Office

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 to promote 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 various Town programs and projects.
- Deliver exceptional customer service to residents, elected officials, staff, and others both inside and outside the community.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Town Manager	1.00	1.00	1.00	1.00
Deputy Town Manager	1.00	1.00	1.00	1.00
Assistant Town Manager	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00
	6.00	6.00	6.00	6.00



Town Manager's Office

Program 121 - Administrative Management Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	466,392	504,289	550,123	550,000	585,055	6.35%
Employee Benefits	140,041	173,643	193,763	193,436	208,519	7.62%
Contractual	22,661	20,967	26,920	17,726	18,550	-31.09%
Commodities	12,756	10,124	12,100	10,896	10,713	-11.46%
Capital Outlay	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	641,850	709,023	782,906	772,058	822,837	5.10%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Decreases in contractual expenditures were made to meet the budgetary caps for fiscal year 2008. This has been accomplished by cutting miscellaneous contract services and temporary secretarial services, and reductions in the budget amounts for travel/professional development, travel/town business, telephone base, telephone toll, copy machine charges and other miscellaneous expenditures.

Commodities:

Decreases in commodities were made to meet the budgetary caps for fiscal year 2008. The office supplies and publications/subscriptions budgets were reduced.



Town Manager's Office

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.



Town Manager's Office

Program 122 - Advice and Litigation Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	0	0	0	0	0	0.00%
Employee Benefits	0	0	0	0	0	0.00%
Contractual	315,037	280,481	321,500	278,500	309,000	-3.89%
Commodities	0	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	315,037	280,481	321,500	278,500	309,000	-3.89%

EXPENDITURES

Contractual:

Decreases in contractual expenditures were made to meet the budgetary caps for fiscal year 2008. Specifically, the legal advice - labor and legal advice - telecom budgets were reduced.



Town Manager's Office

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
- 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
- Main frame systems support, service and programming
- PC maintenance, upgrades, software concurrency
- Coordinate, regulate and educate regarding all computer, telephone and electronic systems
- Coordinate the Town Wide Software Systems 5 year plan
- Oversee GIS Systems Activities and assist Departments with the use of these systems

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Information Systems Manager	1.00	1.00	1.00	1.00
Systems Analyst	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00
Information Systems Specialist	2.00	3.00	3.00	3.00
Information Systems Support Specialist	1.00	0.00	0.00	0.00
	6.00	6.00	6.00	6.00



Town Manager's Office

Program 125 - Information Systems Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	369,826	431,775	445,248	446,926	474,934	6.67%
Employee Benefits	135,343	155,974	175,046	174,797	186,631	6.62%
Contractual	366,357	377,121	419,400	420,160	528,200	25.94%
Commodities	101,650	173,690	132,450	135,450	106,710	-19.43%
Capital Outlay	317,796	444,109	853,000	847,500	744,100	-12.77%
Other	4,104	0	0	0	0	0.00%
TOTALS	1,295,076	1,582,669	2,025,144	2,024,833	2,040,575	0.76%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Change is due to increase in Maintenance amounts for the new Eden Software. These amounts are new and were planned in accordance with the purchase of the software system.

Commodities:

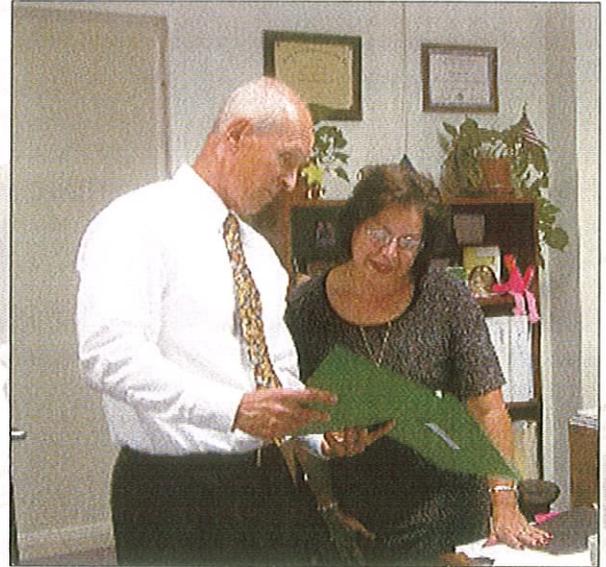
Change is due to a decrease in software expense over last year.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value. Overall decrease is due to a reduction in new capital computer purchases and capital software purchases.

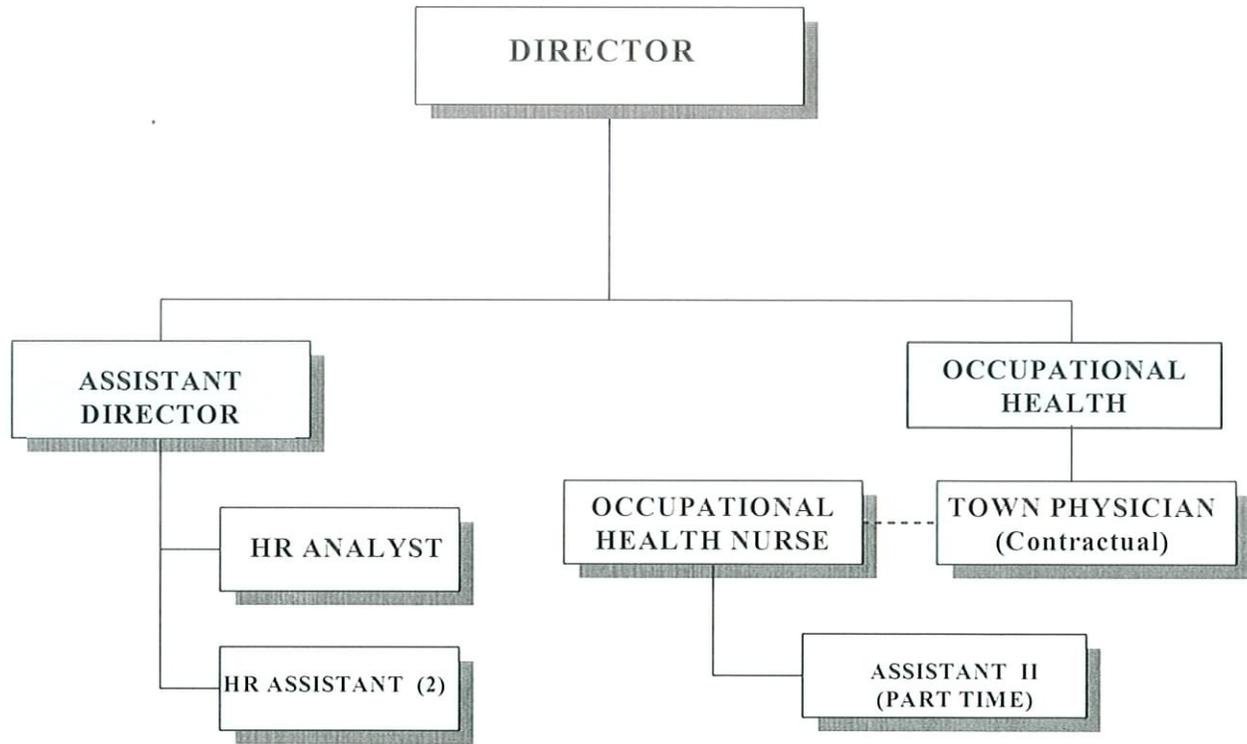


Human Resources





Human Resources Department



	FY2005	FY2006	FY2007	FY2008
Total Full Time Equivalent Employees	4.90	4.90	4.90	4.90



Human Resources Department

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.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Director of Human Resources	0.80	0.80	0.80	0.80
Assistant Director	1.00	1.00	1.00	1.00
Occupational Health Nurse	1.00	1.00	1.00	1.00
Human Resources Analyst	0.30	0.30	0.30	0.30
HR Assistant	1.30	1.30	1.30	1.30
Secretary II/Clinic (p/t)	0.50	0.50	0.50	0.50
	4.90	4.90	4.90	4.90



Human Resources Department

Program 123 - Human Resources Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	337,637	360,246	377,969	378,114	392,500	3.84%
Employee Benefits	132,114	133,360	148,165	147,866	155,330	4.84%
Contractual	213,688	146,652	224,200	224,100	214,500	-4.33%
Commodities	27,577	28,809	32,900	32,300	31,250	-5.02%
Capital Outlay	2,367	2,367	1,587	1,587	1,452	-8.51%
Other	0	0	0	0	0	0.00%
TOTALS	713,383	671,434	784,821	783,967	795,032	1.30%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and any competitive pay increase and special wages for temporary assistance in transition to new software program.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Reduction is due to a decrease in training line item and professional development line item.

Commodities:

Reduction is due to decrease in membership dues and publications.

Capital Outlay:

Decrease is due to an asset which is now fully depreciated and not expected to be replaced in FY08.

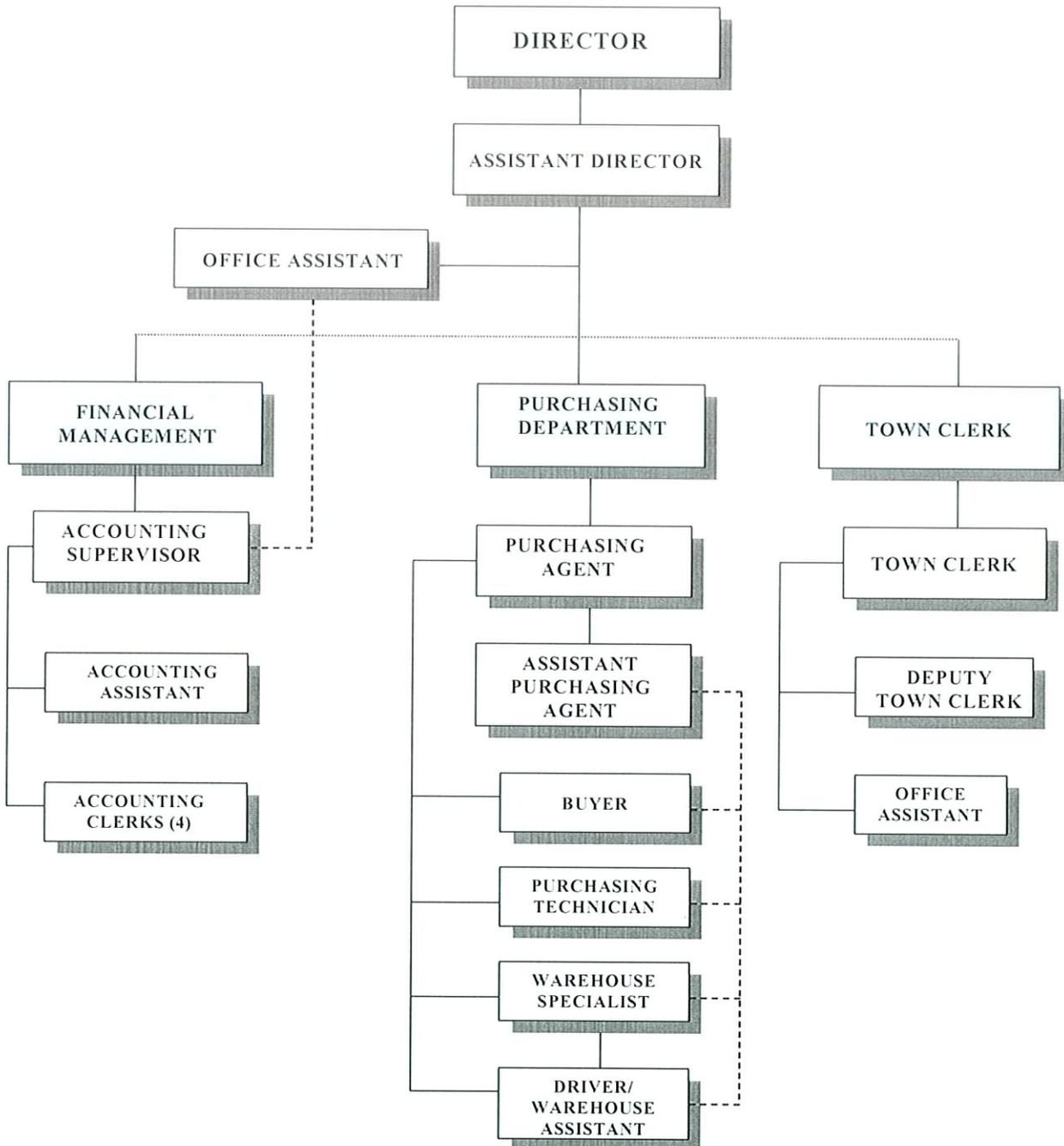


Finance





Finance Department



	FY2005	FY2006	FY2007	FY2008
Total Full Time Equivalent Employees	18	18	18	18



Finance Department

Finance Department - All Programs Revenue Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Lien Search Fee	26,610	25,345	24,000	20,000	20,000	-16.67%
Charitable Solicitations Fee	20,560	26,790	22,500	27,000	27,000	20.00%
Charitable Solicitations Advertising Fee	16,920	24,079	18,000	24,500	24,000	33.33%
Charitable Solicitations Late Filing Fee	452	825	300	800	800	166.67%
Meeting Tape Sales	767	650	600	600	600	0.00%
TOTALS	65,309	77,689	65,400	72,900	72,400	10.70%

REVENUES

Lien Search Fee:

The Lien Search Fee is charged to offset the cost of performing a title search of the Town's records when properties within the Town are sold or refinanced. The Town charges \$35.00 per request. The Town charges a \$100.00 fee for a 24 hour rush lien search. The decrease for FY08 is based upon projections for a decrease in FY07 due to a decline in property sales.

Charitable Solicitations Fee:

The fee for Charitable Solicitation permits is \$230.00 per permit if the event is expected to raise \$10,000 or more and \$25.00 if the event is expected to raise under \$10,000. Additionally, advertising fees are adjusted yearly. Based on the results form, filed after the event, additional charges may be levied if the applicant raised more than \$10,000 and paid the lesser amount initially. The number of permits issued remains steady in the 100 - 120 range. The increase is based upon the historical trend for these fees.

Charitable Solicitations Advertising Fee:

The advertising fee is \$170.00 per permit. This fee is subject to change as the Palm Beach Daily News adjusts its advertising rates. This revenue is offset by an equal expenditure for advertising. The increase is based upon the historical trend for these fees.

Charitable Solicitations Late Filing Fee:

The late filing fee is \$25.00 per permit. The results form has to be filed 90 days after the last event.

Meeting Tape Sales:

Recordings of meetings are available on cassette tape at a cost of \$10.00 per tape. No changes anticipated.



Finance Department

Finance Department - All Programs Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	1,029,741	1,072,492	1,118,476	1,118,530	1,168,697	4.49%
Employee Benefits	373,576	425,995	459,887	454,999	474,442	3.16%
Contractual	174,400	192,621	218,172	208,600	223,193	2.30%
Commodities	31,242	26,062	29,510	29,741	34,875	18.18%
Capital Outlay	6,501	5,113	4,376	4,376	5,438	24.27%
Other	0	0	0	0	0	0.00%
TOTALS	1,615,460	1,722,283	1,830,421	1,816,246	1,906,645	4.16%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

The increase is due to custody fees for the new custodial account for investments, contractual increases for auditing expenses, postage increases, and increases in bank service charges and the lease of a new copy machine.

Commodities:

Commodities increase due to increases for the purchase of equipment, fuel and maintenance supplies.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Finance Department

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Town Clerk	1.00	1.00	1.00	1.00
Deputy Town Clerk	1.00	1.00	1.00	1.00
Secretary III	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00



Finance Department

Program 131 - Records Management Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	171,499	164,189	182,268	181,000	192,117	5.40%
Employee Benefits	64,061	70,935	76,812	77,042	81,863	6.58%
Contractual	33,867	37,865	53,375	44,500	52,800	-1.08%
Commodities	7,730	4,058	5,175	5,175	4,655	-10.05%
Capital Outlay	2,945	821	821	821	1,338	62.97%
Other	0	0	0	0	0	0.00%
TOTALS	280,102	277,868	318,451	308,538	332,773	4.50%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

The change is due to decreases in travel and professional development.

Commodities:

Reductions in office supplies, office equipment and membership dues account for the decrease in commodities.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Finance Department

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
- Development 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
- Participate in professional organizations to stay current and seek validation

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Finance Director	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Accounting Assistant	1.00	1.00	1.00	1.00
Accounting Clerk	3.00	3.00	3.00	3.00
Accounting Clerk/Receptionist	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
	9.00	9.00	9.00	9.00



Finance Department

Program 141 - Financial Management Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	544,477	582,900	608,421	608,318	634,200	4.24%
Employee Benefits	196,936	222,188	239,831	239,617	254,209	6.00%
Contractual	135,866	144,691	154,247	153,400	158,168	2.54%
Commodities	15,279	15,430	14,600	14,600	14,170	-2.95%
Capital Outlay	1,588	1,588	1,588	1,588	1,651	3.97%
Other	0	0	0	0	0	0.00%
TOTALS	894,146	966,797	1,018,687	1,017,523	1,062,398	4.29%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

The increase is due to custody fees for the new custodial account for investments, contractual increases for auditing expenses, postage increases, and increases in bank service charges.

Commodities:

Decreases in office supplies, subscriptions, and office furniture account for the decline in commodities.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Finance Department

PROGRAM: PURCHASING 144

Mission: The Purchasing Division provides professional procurement services to the Town Departments while ensuring compliance with 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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Purchasing Agent	1.00	1.00	1.00	1.00
Assistant Purchasing Agent	0.00	1.00	1.00	1.00
Buyer	2.00	1.00	1.00	1.00
Purchasing Clerk	1.00	1.00	1.00	1.00
Store Clerk	1.00	1.00	1.00	1.00
Driver/Delivery Person	1.00	1.00	1.00	1.00
	6.00	6.00	6.00	6.00



Finance Department

Program 144 - Purchasing Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
<u>Expenditures</u>						
Salaries and Wages	313,765	325,403	327,787	329,212	342,380	4.45%
Employee Benefits	112,579	132,872	143,244	138,340	138,370	-3.40%
Contractual	4,667	10,065	10,550	10,700	12,225	15.88%
Commodities	8,233	6,574	9,735	9,966	16,050	64.87%
Capital Outlay	1,968	2,704	1,967	1,967	2,449	24.50%
Other	0	0	0	0	0	0.00%
TOTALS	441,212	477,618	493,283	490,185	511,474	3.69%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs. Decrease is due to the elimination of longevity for a retired employee.

Contractual:

The contractual increase is due to increases in the lease cost of a new copy machine.

Commodities:

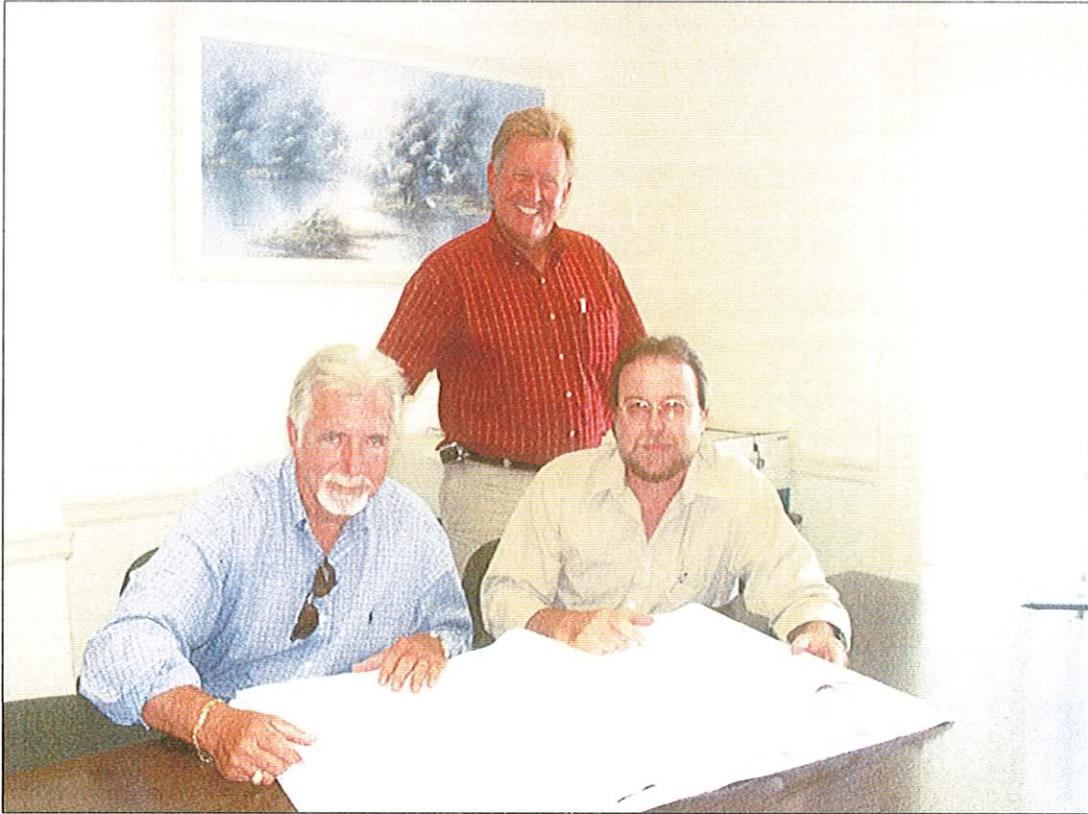
Commodities increase due to increases for the purchase of equipment, fuel and maintenance supplies.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.

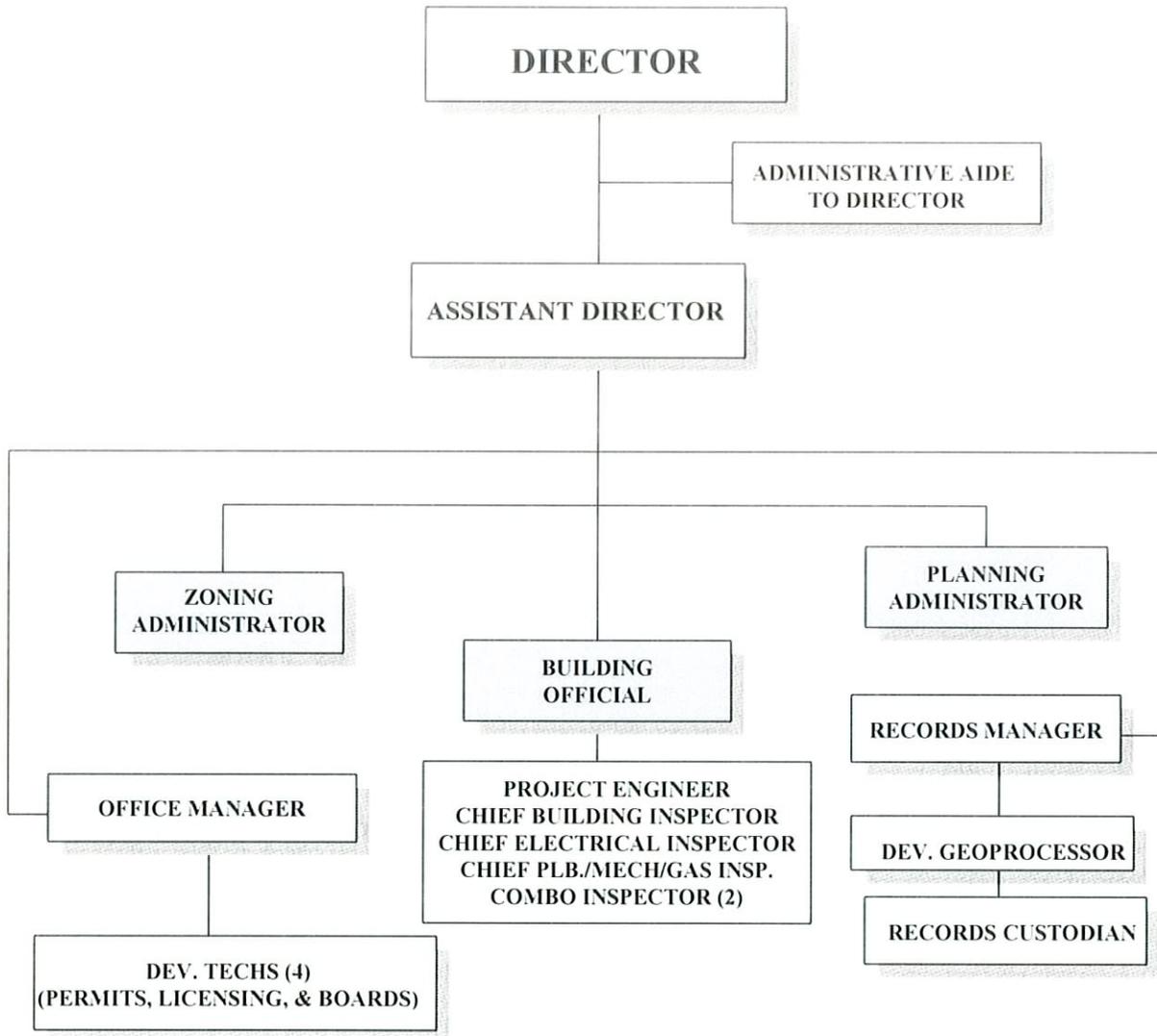


Planning, Zoning and Building





Planning, Zoning & Building Department



	FY2005	FY2006	FY2007	FY2008
Total Full Time Equivalent Employees	24.50	27.50	27.50	29.00



Planning, Zoning, and Building Department

Planning, Zoning and Building Department - All Programs Revenue Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Town Occupational Licenses	682,391	706,700	675,000	700,000	725,000	7.41%
Occupational License Penalties	13,153	14,959	15,000	21,000	22,000	46.67%
Building Permits	5,562,416	5,042,477	4,000,000	5,000,000	3,800,000	-5.00%
Radon Gas	58	50	50	50	50	0.00%
Electrical Permits	79,806	101,069	55,000	77,340	55,000	0.00%
Plumbing Permits	26,902	22,705	20,000	23,818	30,000	50.00%
Except/Variance App.	80,400	84,440	55,000	89,500	55,000	0.00%
Consultants Fees	4,750	17,037	7,000	20,000	20,000	185.71%
Special Plan Review Fee	191,250	246,000	100,000	250,000	250,000	150.00%
Reinspection Fees	0	0	0	0	30,000	100.00%
Abandonments	101	3,333	0	2,500	0	0.00%
Architectural Fees	57,725	47,350	45,000	50,000	124,000	175.56%
Landmarks Submittal	4,602	5,025	3,500	5,100	24500	0.00%
Tax Abatement Program	1,200	0	1,200	0	1,200	0.00%
Mechanical Permits	64,546	58,533	55,000	51,355	55,000	0.00%
Landscape Permit	0	0	0	0	40,000	100.00%
Building Permit Search Fee	0	0	0	0	12,000	100.00%
Dune Vegetation Fee	0	0	0	0	3,000	100.00%
Right of Way Permits	129,312	109,088	110,000	130,000	140,000	27.27%
County Occupational License	23,705	26,107	15,000	26,150	25,000	66.67%
Bldg/Elec/Plumbing Code Sales	170	153	100	100	100	0.00%
Map/Sales Code	2,146	1,931	1,500	1,500	1,500	0.00%
Certification Copy	661	647	200	500	500	150.00%
Microfiche/Scanned Documents	16,437	15,316	12,000	12,000	12,000	0.00%
Tent Permits	4,383	5,710	3,000	6,000	5,000	66.67%
Building Inspection Fund Fees	67	69	50	60	50	0.00%
Code Compliance Fines	196,092	110,767	25,000	375,000	150,000	500.00%
Code Comp Admin Fee	0	3,792	20,000	13,000	15,000	-25.00%
TOTALS	7,142,273	6,623,258	5,218,600	6,854,973	5,574,900	6.83%



Planning, Zoning, and Building Department

REVENUES

Town Occupational Licenses:

All businesses located in the Town are required to obtain occupational licenses. The fees for these licenses are recorded in this account. No change anticipated.

Occupational License Penalties:

This account consists of penalty fees collected when a late fee occurs relative to occupational licenses. It is expected to decrease due to proactive code compliance activities.

Building Permits:

This account is composed of fees associated with the issuance of building permits. Construction is expected to remain level in the near future, although building revenues should decrease, due to anticipated changes in the fee structure.

Radon Gas:

This revenue is a percentage of funds collected by the Town on behalf of the State. Construction is expected to remain level.

Electrical Permits:

This account is composed of fees associated with the issuance of electrical permits. Electrical permit activity is expected to increase slightly in the near future.

Plumbing Permits:

This account is composed of fees associated with the issuance of plumbing permits. Plumbing permit activity is expected to decrease based on present trends.

Exception/Variance Applications:

This account is composed of fees associated with zoning applications. Application activity is expected to increase slightly in the near future.

Consultants Fees:

This account is composed of fees reimbursed to the Town for consultant expenses regarding zoning, architectural review, and building permit applications. This revenue is offset by the various consultant expenses. A slight increase in fees collected is expected to accommodate new requirements for consultant reviews.

Special Plan Review Fee:

This account consists of fees reimbursed to the Town for expedited special plan reviews. This is a special program which was introduced in FY04. This revenue is offset by an overtime expense in Program 212. This service has been very successful and we expect a continuation of this service at the present rate.

Reinspection Fees:

This account consists of fees associated with reinspections, which are now shown separately from building permit revenue.

Architectural Fees:

This account is composed of fees associated with Architectural Commission applications. Applications are expected to decrease somewhat in the near future, reflecting level construction activity.



Planning, Zoning, and Building Department

Landmarks Submittal:

This account is composed of fees associated with Landmark Preservation Commission applications. Applications are expected to remain the same in the near future.

Tax Abatement Program:

This account consists of fees reimbursed to the Town for tax abatement projects processed by the Town's Landmark Consultant. Revenue in this new program is offset by expenses incurred in Program 214. Estimated revenues are anticipated at lower levels based on current trends.

Mechanical Permits:

This account is composed of fees associated with the issuance of mechanical permits. A decrease is expected based on current trends.

Landscape Permit:

This account is composed of fees associated with the issuance of landscape permits. This is a new requirement by the Town.

Building Permit Search Fee:

This account is composed of fees associated with permit searches. This has been instituted this year as a result of staff time required for numerous requests for this service.

Dune Vegetation Fee:

This account is composed of fees associated with dune vegetation. Fees have been modified, which should result in increased revenue.

Historic Preservation Grant:

This account reflects any grant funds received under the State Historic Preservation Program. No grants are anticipated during FY07.

County Occupational Licenses:

This account represents that portion of occupational license taxes collected by the County and apportioned to the Town. This account is expected to decrease based on possible market conditions.

Building/Electric/Plumbing Code Sales:

This account is for the collection of fees paid for the sale of amendments to the respective codes. A decrease is expected due to availability of these codes on-line.

Map/Sales Code:

This account is for the collection of fees paid for the sale of maps. Sales are expected to decrease based on current trends.

Certification Copy:

This account consists of revenue for sales of certified copies of Town documents. Requests for these services are expected to decrease based on current trends.

Microfiche Copies:

This account consists of revenue for sales of copies of Town microfiche documents. No change is expected in this account.



Planning, Zoning, and Building Department

Tent Permits:

This account is composed of fees associated with the issuance of tent permits. An increase is expected based on current trends.

Building Inspection Fund Fees:

This account is composed of State mandated fees generated for building inspector professional development. A decrease in these fees is expected based on current trends.

Code Compliance Fines:

This account consists of fines paid in connection with a code compliance violation. No meaningful changes are expected, since the majority of outstanding fines have been collected.

Code Compliance Administration Fee:

This account represents court costs paid in connection with a code compliance violation. This fee was implemented in FY2006. An increase in collections is expected reflecting a full year of implementation of this new fee.



Planning, Zoning, and Building Department

Planning, Zoning and Building Department - All Programs Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	1,545,792	1,651,148	1,902,154	1,711,487	2,115,355	11.21%
Employee Benefits	560,192	684,060	782,099	752,435	903,159	15.48%
Contractual	623,092	889,526	784,770	898,360	934,520	19.08%
Commodities	40,831	55,325	71,550	71,213	57,320	-19.89%
Capital Outlay	19,888	58,310	36,323	36,316	25,497	-29.80%
Other	0	0	0	0	0	0.00%
TOTALS	2,789,795	3,338,369	3,576,896	3,469,811	4,035,851	12.83%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Salaries have been transferred from program 213 to fund revised Code Enforcement Unit (Program 216) which consists of 2.5 code enforcement officers whose salaries are solely budgeted in the new Code Enforcement Unit. The unit also consists of a Support Services Captain, a Sergeant, and a Parking/Code Enforcement Coordinator. These positions are equally funded in the Code Enforcement Unit and the Parking Control Unit.

Employee Benefits:

Changes due to increases in the actuarially determined retirement costs and health insurance costs as well as the additional positions listed above.

Contractual

Decreases in Community Education program, postage and printing in program 215.
Increase due to additional plan review fees.

Valet Parking Permit Review expenses and Review Board Transcription fees as well as training, postage and printing expenses expected due to increased code enforcement activities and personnel.

Commodities

Decrease due to significant reduction in proposed minor operating equipment for FY08, also reductions in office and other supplies in program 215.

Capital Outlay

Change is due to the funding of office furniture in FY07 and does not require funding in future years in program 215. Expenses for office supplies and equipment, vehicle maintenance and fuel, uniform replacements and members hip dues for the Code Enforcement personnel.



Planning, Zoning & Building Department

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 LDR
- 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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Director	0.70	0.70	0.70	0.70
Assistant Director	1.00	1.00	1.00	1.00
Zoning Administrator	1.00	1.00	1.00	1.00
Planning Administrator	0.40	0.40	0.40	0.40
Administrative Aide	0.90	0.90	0.50	0.50
Office Manager	0.10	0.10	0.12	0.12
TOTAL	4.10	4.10	3.72	3.72



Planning, Zoning, and Building Department

Program 211 - Planning and Zoning Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	314,030	263,142	308,745	252,060	348,000	12.71%
Employee Benefits	110,978	102,274	107,685	96,909	115,443	7.20%
Contractual	213,154	355,287	264,100	247,922	264,950	0.32%
Commodities	8,231	6,648	7,000	5,700	7,250	3.57%
Capital Outlay	822	0	6,100	6,100	0	-100.00%
Other	0	0	0	0	0	0.00%
TOTALS	647,215	727,351	693,630	608,691	735,643	6.06%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase. Also due to return to full staffing in Director and Assistant Director positions.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

No significant change.

Commodities:

No significant change.

Capital Outlay:

No replacement or acquisition of machinery or equipment and major computer equipment planned in this budget year.



Planning, Zoning & Building Department

PROGRAM: PERMIT ISSUANCE 212

Mission: This division exists to provide for the life safety and welfare of Palm Beach citizens and visitors through the permitting and enforcement of building codes and accurate and accessible historical records of all Departmental files, and 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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Assistant Building Official	1.00	1.00	1.00	1.00
Planning Administrator	0.30	0.30	0.30	0.30
Administrative Aide	0.10	0.10	0.30	0.30
Chief Construction Inspectors	0.30	0.30	0.30	0.30
Plan Reviewer	0.50	0.50	0.70	0.70
Development Geoprocessor	1.00	1.00	1.00	1.00
Storm Water Engineer	1.00	1.00	0.50	0.50
Permit Technician	1.00	1.00	1.00	1.00
Office Manager	0.53	0.53	0.53	0.53
Development Review Secretary III	1.00	1.00	1.00	1.00
Development Review Secretary II	1.50	1.50	1.50	1.50
Records Manager	1.00	1.00	1.00	1.00
	9.23	9.23	9.13	9.13



Planning, Zoning, and Building Department

Program 212 - Permit Issuance Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	546,263	546,576	583,775	530,000	575,100	-1.49%
Employee Benefits	195,197	213,307	230,254	217,489	233,938	1.60%
Contractual	194,335	245,978	245,700	367,300	361,750	47.23%
Commodities	11,771	14,645	17,950	17,950	12,900	-28.13%
Capital Outlay	5,707	13,552	13,697	13,692	11,897	-13.14%
Other	0	0	0	0	0	0.00%
TOTALS	953,273	1,034,058	1,091,376	1,146,431	1,195,585	9.55%

EXPENDITURES

Salaries and Wages:

Increase due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase. Increase is offset by the replacement of a retired employee with a new employee at a lower annual salary.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Increase due to additional use of contractual plan review.

Commodities:

Decrease in computer software and minor computer equipment replacement needed in this budget year.

Capital Outlay:

Change in depreciation basis from historical cost to replacement value.

Decrease in major computer equipment replacement needed in this budget year.



Planning, Zoning & Building Department

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Director	0.20	0.20	0.20	0.20
Administrative Aide	0.00	0.00	0.20	0.20
Building Inspector	0.00	0.00	1.00	1.00
Chief Construction Inspectors	2.70	2.70	2.70	2.70
Combination Inspector	2.50	2.50	1.30	1.30
Code Compliance Officer II	1.00	1.00	1.00	0.00
Code Compliance Officer I	1.00	1.50	1.50	0.00
Stormwater Engineer	0.00	0.00	0.50	0.50
Development Review Specialist	1.00	1.00	1.00	1.00
Development Review Coordinator	0.50	0.50	0.50	0.50
	8.90	9.40	9.90	7.40



Planning, Zoning, and Building Department

Program 213 - Inspection and Compliance Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	499,009	535,573	649,963	569,808	550,900	-15.24%
Employee Benefits	182,557	219,502	251,331	245,183	213,129	-15.20%
Contractual	163,033	235,571	201,620	212,048	204,020	1.19%
Commodities	15,291	15,496	23,500	24,463	17,410	-25.91%
Capital Outlay	13,359	13,134	13,526	13,524	13,600	0.55%
Other	0	0	0	0	0	0.00%
TOTALS	873,249	1,019,276	1,139,940	1,065,026	999,059	-12.36%

EXPENDITURES

Salaries and Wages:

Decrease is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase, offset by the separation of code compliance personnel into program 216.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs, offset by the separation of code compliance personnel into program 216.

Contractual:

Increase in costs due to additional funding for special plan review, offset by separation of code compliance personnel into program 216.

Commodities:

Decrease in costs due to separation of code compliance personnel into program 216.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Planning, Zoning & Building Department

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 for Change" as directed by codes and policy
- Discuss and entertain requests for possible designation of properties as historic
- Maintain accurate records and files

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Director	0.10	0.10	0.10	0.10
Planning Administrator	0.30	0.30	0.30	0.30
Office Manager	0.35	0.35	0.35	0.35
	0.75	0.75	0.75	0.75



Planning, Zoning, and Building Department

Program 214 - Landmarks Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	52,446	43,494	54,178	51,626	57,000	5.21%
Employee Benefits	19,050	20,167	22,356	22,022	23,831	6.60%
Contractual	52,570	46,826	63,850	62,590	66,100	3.52%
Commodities	209	607	1,300	1,300	1,100	-15.38%
Capital Outlay	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	124,275	111,094	141,684	137,538	148,031	4.48%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Increase due to costs associated with professional services.

Commodities:

No significant change.



Planning, Zoning & Building Department

PROGRAM: FIRE PREVENTION 215

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

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

- Investigate all fires for cause and origin
- 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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Fire Marshal	1.00	1.00	1.00	1.00
Fire Inspector	0.00	0.00	0.00	0.00
Administrative Lieutenant	0.50	0.00	0.00	0.00
Fire Prevention Officer	0.00	2.00	2.00	2.00
Office Assistant	0.00	1.00	1.00	1.00
	1.50	4.00	4.00	4.00



Planning, Zoning, and Building Department

Program 215 - Fire Prevention Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	134,044	262,363	305,493	307,993	317,300	3.86%
Employee Benefits	52,410	128,810	170,473	170,832	188,554	10.61%
Contractual	0	5,864	9,500	8,500	4,900	-48.42%
Commodities	5,329	17,929	21,800	21,800	10,910	-49.95%
Capital Outlay	0	31,624	3,000	3,000	0	-100.00%
Other	0	0	0	0	0	0.00%
TOTALS	191,783	446,590	510,266	512,125	521,664	2.23%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Decrease is due to decreases in funding for community education, postage and printing.

Commodities:

Decrease due to significant reduction in minor operating equipment for FY08, also reductions in office and other supplies.

Capital Outlay:

Change is due to the funding of office furniture in FY07 and does not require funding in future years.



Planning, Zoning & Building Department

PROGRAM: CODE ENFORCEMENT 216

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

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

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Support Services Captain	0.00	0.00	0.00	0.50
Support Services Sergeant	0.00	0.00	0.00	0.50
Code Enforcement Officer II	0.00	0.00	0.00	1.00
Code Enforcement Officer I	0.00	0.00	0.00	1.50
Parking/Code Enforcement Specialist	0.00	0.00	0.00	0.50
	0.00	0.00	0.00	4.00



Planning, Zoning, and Building Department

Program 216 - Code Enforcement Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	0	0	0	0	267,055	100.00%
Employee Benefits	0	0	0	0	128,264	100.00%
Contractual	0	0	0	0	32,800	100.00%
Commodities	0	0	0	0	7,750	100.00%
Capital Outlay	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	0	0	0	0	435,869	100.00%

EXPENDITURES

Salaries and Wages:

Salaries have been transferred from Program 213 to fund revised Code Enforcement Unit (Program 216) which consists of 2.5 code enforcement officers whose salaries are solely budgeted in the new Code Enforcement Unit. The unit also consist of a Support Services Captain, a Sergeant, and a Parking/Code Enforcement Coordinator. These positions are equally funded in the Code Enforcement Unit and the Parking Control Unit.

Employee Benefits:

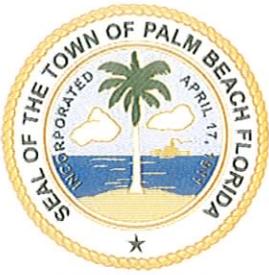
Actuarially determined retirement costs and health insurance costs based on Town determination.

Contractual:

Valet Parking Permit Review expenses and Review Board Transcription fees as well as training, postage and printing expenses expected due to increased code enforcement activities and personnel.

Commodities:

Expenses for office supplies and equipment, vehicle maintenance and fuel, uniform replacements and membership dues for the Code Enforcement personnel.

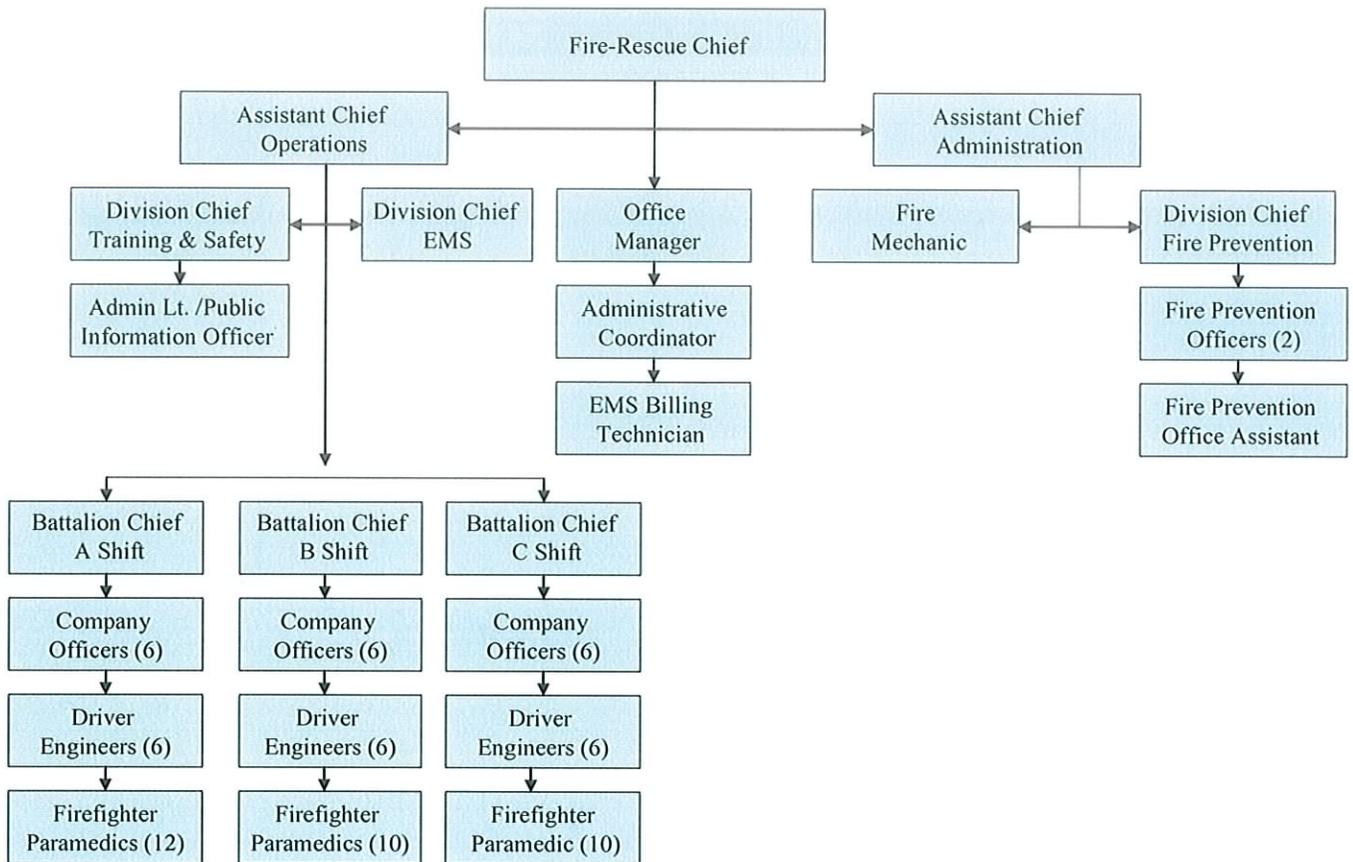


Fire-Rescue





Fire-Rescue Department



	FY2005	FY2006	FY2007	FY2008
Total Full Time Equivalent Employees	79.50	80.00	81.00	81.00



Fire-Rescue Department

Fire Department - All Programs Revenue Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
FEMA Grant	90,594	0	72,183	72,183	0	-100.00%
Fire Supplemental Compensation	21,427	25,948	27,200	27,000	29,000	6.62%
Special Detail	67,870	116,446	50,000	50,000	65,000	30.00%
EMS Grant-PB County	45,278	45,922	50,000	50,000	0	-100.00%
Room Rental - South Fire	0	515	300	300	300	0.00%
False Alarms	0	0	0	100	149,350	100.00%
Fireworks Permit	0	4,000	15,000	4,000	3,000	-80.00%
Bonfire Permit	0	2,100	1,500	5,000	5,000	233.33%
Fire Hydrant Flow Test	0	2,500	12,500	2,500	2,800	-77.60%
Hot Works Permit	0	825	7,500	1,000	1,500	-80.00%
Technical Fire Inspections	0	2,000	15,000	8,000	7,000	-53.33%
Public Assembly	0	1,860	10,000	2,000	2,500	-75.00%
Fire Prevention Annual Inspection Fee	0	35,496	61,755	36,000	54,000	-12.56%
EMS Transport Fees	251,220	428,294	325,000	325,000	325,000	0.00%
TOTALS	476,389	665,906	647,938	583,083	644,450	-0.54%



Fire-Rescue Department

REVENUES

FEMA Grant:

The application for the 2006 grant period was sent on April 4, 2006, requesting funding for the installation of a Plymovent Vehicle Exhaust System for the Central Fire Station and the Mechanic's Bay at the South Fire Station. The proposed cost for this project is \$75,982. The Federal share being \$72,183 and the Town's share \$3,799 in a 95/5 cost share. Approval of award was received in early February 2007. Because the Central Fire Rescue Station is within a historic district, the grant required a review and approval by the State Historic Society. Approval was granted and installation of the system is scheduled for August 2007.

In April 2005, the Department submitted a grant proposal for the next application period for the purchase of Self-Contained Breathing Apparatus in the amount of \$290,744. The grant is a 95/5 split with the Federal share being \$276,207 and the Town's share being \$14,537. On November 2, 2005, the Department received notification from FEMA that this grant would not be funded.

A FEMA Grant in the amount of \$133,840 was submitted in April 2004 and award notification was received in March 2005. These funds were used to purchase personal protective gear for all operations personnel. The FY05 grant was a 90/10 matching grant, however, FEMA modified the total award based on the maximum cost per unit allowed. The Federal share received was \$90,594 and the Town funded \$39,045.30. The difference in total cost is based on a price reduction in selected protective gear.

Fire Supplemental Compensation:

Any firefighter who holds an Associates Degree or a Bachelors Degree may receive funding from the Firefighters' Supplemental Compensation Program. These funds are paid to the employee monthly through the payroll program and are reimbursed 100% by the State on a quarterly basis. Currently, the Department has approximately 31 employees who receive supplemental compensation.

Special Detail:

Whenever an employee is assigned to work special details such as large events, parties, etc., the employee is paid time and one-half his hourly rate of pay for the number of hours worked. The organization, business, or individual is required to pay for this special detail service at a rate of \$60 per hour per detailed employee. Additional charges may be incurred for the use of apparatus on standby.

EMS Grant - Palm Beach County:

Palm Beach County grant funds are made available annually to enhance and improve EMS services within Palm Beach County. A maximum of \$50,000 is available for successful grant applications. For FY2006 the Department received funding of a MCI / Emergency Response trailer at a total cost of \$46,922.

A new application for FY2007 was recently submitted for the purchase of hydraulic stretchers. Funding in the amount of \$42,588 was awarded in early 2007, and Resolution No. 21-07 was adopted by Town Council in May 2007. Equipment was received in July.

Room Rental - South Fire:

The South Fire Rescue Station meeting room may be used by groups or organizations. They are required to pay a room deposit of \$200 and a fee of \$28 per hour for the use of the room with a minimum fee of \$40. The room deposit is refundable.



Fire-Rescue Department

False Alarms:

Changes to the Town's False Alarm ordinance are currently being considered by the Town Council. This ordinance allows for the billing of excessive alarm activations where it is found that no true emergency response was necessary.

Fireworks Permit:

This account is composed of fees associated with the issuance of fireworks permits for indoor and outdoor displays. Reduction in budgeted fees based upon recent trends.

Bonfire Permit:

Composed of fees associated with the issuance of bonfire permits. Increase in budgeted fees based upon recent trends.

Fire Hydrant Flow Test:

Fees associated with the witnessing of fire hydrant flow tests for fire protection system calculations and designs. Reduction in budgeted fees based upon recent trends.

Hot Work Permit:

Fees associated with the issuance of hot work permits. Hot work is defined as those work activities that include a great amount of heat being generated such as roof tarring and welding. Reduction in budgeted fees based upon recent trends.

Technical Fire Inspections:

Fees charged for the inspection and certification of fire protection and fire alarm systems. Reduction in budgeted fees based upon recent trends.

Public Assembly:

Fees associated with the plan review, inspection and issuance of permits related to public assembly events to comply with the life safety code. Reduction in budgeted fees based upon recent trends.

Fire Prevention Annual Inspection Fee:

To ensure compliance with the Florida Fire Protection Code and other laws and to offset the cost of compliance, the Town adopted Ordinance 13-05. This ordinance establishes fees for specific fire code permits and special services such as the Annual Fire and Life Safety Inspections. Annual Fire and Life Safety Inspections shall be conducted and fees levied on all nonresidential occupancies, multi-family buildings, restaurants, cafes, public eating places, educational facilities, and businesses or professional offices. The initial inspection and one re-inspection will be included in the original fee; additional re-inspections will incur added fees. Reduction in budgeted fees based upon recent trends.

EMS Transport Fees:

The revenue from the E.M.S. Transport Billing program is expected to be approximately \$325,000. These funds are expected to come from Medicare, private insurance, and the patient.



Fire-Rescue Department

Fire Department - All Programs Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	5,473,208	5,981,851	6,229,375	6,164,966	6,236,200	0.11%
Employee Benefits	2,416,579	2,785,148	3,707,330	3,664,471	3,948,624	6.51%
Contractual	157,226	174,297	259,300	251,440	160,690	-38.03%
Commodities	450,560	368,720	352,950	360,501	338,710	-4.03%
Capital Outlay	307,681	415,307	569,419	569,419	630,196	10.67%
Other	94,999	94,999	95,000	95,000	95,000	0.00%
TOTALS	8,900,253	9,820,322	11,213,374	11,105,797	11,409,420	1.75%

EXPENDITURES

Salaries and Wages:

Increase is due to step pay increases for bargaining unit personnel and merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Reductions in general operating costs were necessary to meet State mandated tax reform budget cuts. Reductions were made to funding for radio repairs, telephone costs, printing, contracted services, vehicle maintenance, and education reimbursement.

Commodities:

Changes due to reduction in supplies and equipment considered one-time purchases.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.

Other:

Seventh year of a seven year lease to buy a fire pumper.



Fire-Rescue Department

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Fire-Rescue Chief	1.00	1.00	1.00	1.00
Assistant Chief, Administration Chief	1.00	1.00	1.00	1.00
EMS Division Chief (EMS Coordinator)	1.00	0.00	0.00	0.00
Administrative Lieutenant (PIO)	0.50	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00
Administrative Coordinator (Secretary II)	1.00	1.00	1.00	1.00
EMS Billing Technician	1.00	1.00	1.00	1.00
TOTALS	6.50	6.00	6.00	6.00



Fire-Rescue Department

Program 411 - Fire Administration Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	231,065	391,058	499,860	440,451	494,500	-1.07%
Employee Benefits	159,698	173,906	239,244	237,916	255,579	6.83%
Contractual	60,454	58,560	55,900	49,190	48,790	-12.72%
Commodities	56,740	24,996	21,500	23,051	17,510	-18.56%
Capital Outlay	11,585	10,383	19,611	19,611	47,517	142.30%
Other	0	0	0	0	0	0.00%
TOTALS	519,542	658,903	836,115	770,219	863,896	3.32%

EXPENDITURES

Salaries and Wages:

Changes are due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase. The slight decrease is related to the current vacancy of Fire Rescue Chief position.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Decrease due to reductions in telephone base, data line/radio base, and printing costs.

Commodities:

Decrease due to reduction in office supplies and office furniture and equipment requests.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Fire-Rescue Department

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Assistant Chief, Operations	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00
EMS Division Chief	0.00	1.00	1.00	1.00
Lieutenant	15.00	18.00	18.00	18.00
F/F, D/O, Paramedic	52.00	49.00	50.00	50.00
Fire Mechanic	1.00	1.00	1.00	1.00
TOTAL	72.00	73.00	74.00	74.00



Fire-Rescue Department

Program 417 - Operations Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	5,146,122	5,482,664	5,617,844	5,612,844	5,627,900	0.18%
Employee Benefits	2,217,551	2,565,749	3,407,715	3,366,409	3,627,431	6.45%
Contractual	46,953	51,169	121,400	120,200	39,400	-67.55%
Commodities	384,695	335,465	316,150	320,350	303,100	-4.13%
Capital Outlay	296,096	404,924	549,808	549,808	582,679	5.98%
Other	94,999	94,999	95,000	95,000	95,000	0.00%
TOTALS	8,186,416	8,934,970	10,107,917	10,064,611	10,275,510	1.66%

EXPENDITURES

Salaries and Wages:

Increase is due to step pay increases for eligible personnel pursuant to the Bargaining Unit contract and the annual competitive pay increase, offset by a decrease in overtime costs.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Decrease due to reduction in other contracted services, radio repair, vehicle maintenance and minor building construction line items.

Commodities:

Change is due to a reduction in medical supplies and permits/certification fees.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value. There is also an offsetting decrease in grant equipment and other capital equipment funding.

Other:

Seventh year of a seven year lease to buy a fire pumper



Fire-Rescue Department

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Training and Safety Officer	1.00	1.00	1.00	1.00



Fire-Rescue Department

Program 418 - Training Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	96,021	108,129	111,671	111,671	113,800	1.91%
Employee Benefits	39,330	45,493	60,371	60,146	65,614	8.68%
Contractual	49,819	64,568	82,000	82,050	72,500	-11.59%
Commodities	9,125	8,259	15,300	17,100	18,100	18.30%
Capital Outlay	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	194,295	226,449	269,342	270,967	270,014	0.25%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Decrease is due to a reduction in contracted services, education reimbursement, and professional development funding

Commodities:

Change is due to the an increase in the monthly subscription service for in-house EMS training videos.



Police

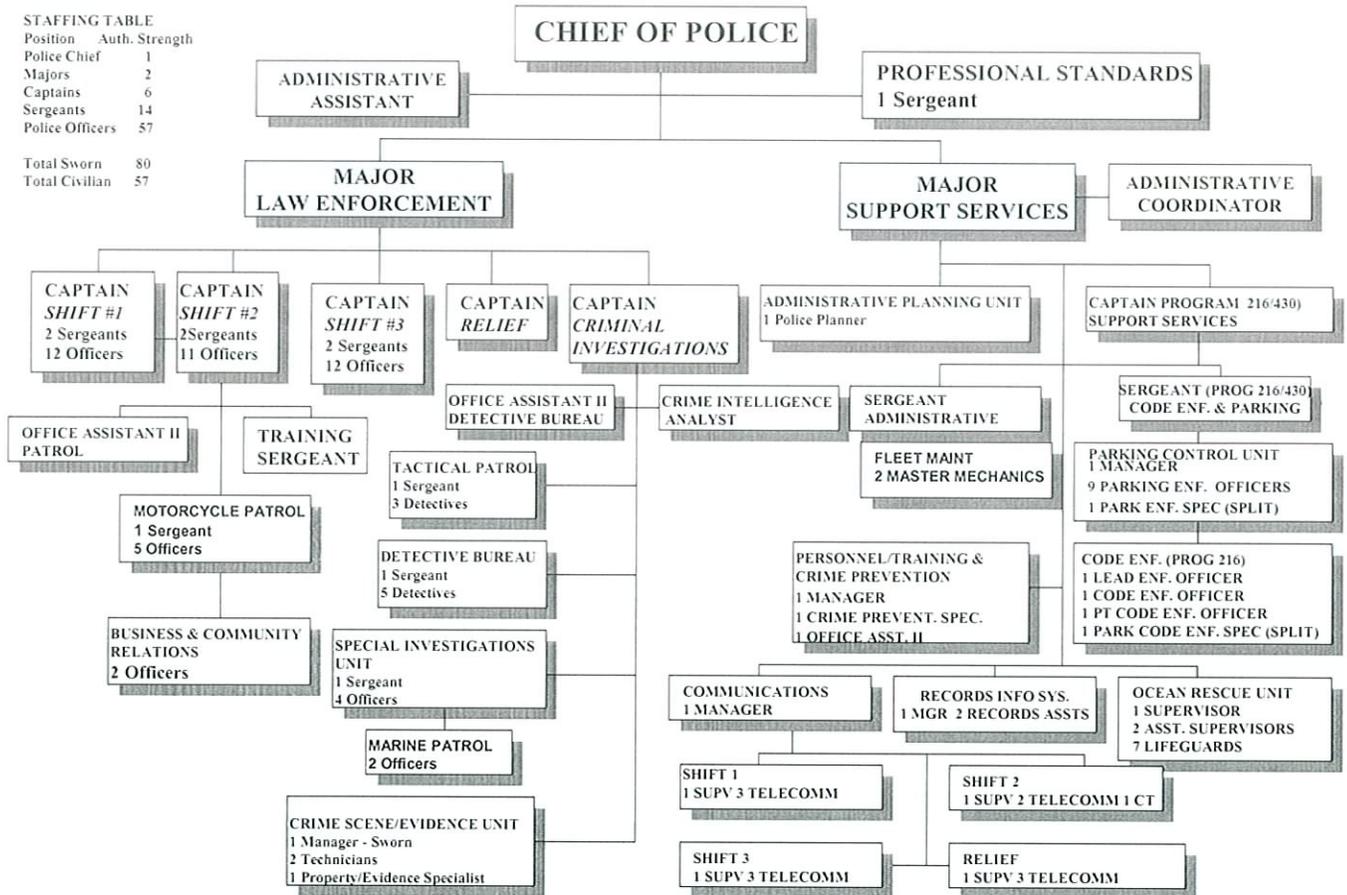




Police Department

STAFFING TABLE

Position	Auth.	Strength
Police Chief	1	
Majors	2	
Captains	6	
Sergeants	14	
Police Officers	57	
Total Sworn		80
Total Civilian		57



	FY2005	FY2006	FY2007	FY2008
Total Full Time Equivalent Employees	131.00	131.00	131.00	129.50



Police Department

Police Department - All Programs Revenue Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Bullet Proof Vests Grant	8,732	1,423	6,000	12,000	17,700	195.00%
FDLE Justice Assistance Grant	0	2,588	3,500	3,500	1,500	-57.14%
Local Law Enforcement Block Grant	0	1,931	0	1,500	0	0.00%
Seized Tag	3,200	4,083	3,000	4,100	4,000	33.33%
911 Equipment Reimbursement	59,792	178,529	90,914	90,914	168,000	84.79%
\$12.50 Citation Monies	21,453	0	22,000	15,000	15,000	-31.82%
Special Assignment Overtime	282,445	322,290	350,000	350,000	350,000	0.00%
Police ID Cards	31,042	26,230	25,000	25,000	25,000	0.00%
Burglar Alarm False Alarm Fees	30,950	31,300	35,000	32,000	427,200	1121%
Burglar Alarm Registration Fees	47,773	39,473	48,000	52,000	48,000	0.00%
Burglar Alarm Penalty	3,384	5,528	5,000	6,000	5,500	10.00%
Burglar Alarm Direct Connect	4,750	9,250	5,000	5,000	5,000	0.00%
Valet Parking Permit	4,500	4,500	4,500	4,500	4,500	0.00%
Fines-Parking Meters	108,817	127,377	150,000	150,000	231,000	54.00%
Penalties-Parking Meters	78,242	91,831	75,000	75,000	75,000	0.00%
Fines-Other Parking	191,370	204,571	300,000	250,000	369,000	23.00%
Penalties-Other Parking	130,062	168,439	175,000	170,000	170,000	-2.86%
Moving Violations	67,305	38,633	55,000	39,000	39,000	-29.09%
Revenue/2nd \$ Funding	4,768	4,101	4,000	4,200	4,200	5.00%
Boot Fees	4,900	4,850	5,000	5,000	5,000	0.00%
TOTALS	1,083,485	1,266,927	1,361,914	1,294,714	1,964,600	44.25%



Police Department

REVENUES

Bulletproof Vests Partnership Grant:

The Bureau of Justice Assistance (BJA) provides funding to departments to contribute to the purchase of protective body armor. Since the Bulletproof Vest Partnership (BVP) Program began in 1999, BJA has provided over \$94 million to support the purchase of vests nationwide.

Each year the Police Department budget a minimum of 10 vests per year at a cost of approximately \$8,000. During FY 2008, the department anticipates buying 11 vests in order to cover new hires and regular replacements. While reimbursement is not guaranteed, jurisdictions with a population of less than 100,000 will receive priority funding to cover 50% of total vests costs.

FDLE Justice Assistance Grant:

The U.S. Department of Justice, Local Law Enforcement Block Grant program awards funds to the State of Florida. The Florida Department of Law Enforcement (FDLE) in turn allocates these funds to units of local government based on locally reported Part I crimes. These funds must be used for one of seven Program Purposes Areas as established by FDLE and usually requires a 10% cash match by the receiving agency.

Seized Tag:

Revenue is received from the county based on the number of tags seized. The Town receives \$50 per tag.

911 Equipment Reimbursement:

In an effort to assist municipalities in attracting and retaining 911 call takers, Palm Beach County 911 Management has agreed to reimburse municipalities for call taker expenses for the portion of their time spent taking and transferring "911" calls. A maximum of 25% in call taker expenses and 100% in equipment and maintenance expenses will be reimbursed by Palm Beach County's E911 Program each fiscal year. For FY 2006, the county reimbursed salaries at 7.50%. This trend is expected to continue through FY08.

\$12.50 Citation Monies:

State mandated collection of monies from traffic citations to offset interoperable radio equipment expenses.

Special Assignment Overtime:

Special Assignment Overtime(SAO) revenue is generated by the demand for police officers to perform police functions at the request of private persons or organizations. The private entity is charged at a rate of \$60 per hour per police officer which off-sets the officer's salary and associated expenses. The use of SAO officers ensures that such services are being performed by a person who is qualified and trained to do so. Additionally, the presence of SAO officers increases the readiness of the police department and makes additional police officers immediately available in the case of an emergency. Revenue has decreased due to a drop in demand during the last two fiscal years.

Police ID Cards:

The Crime Scene Evidence Unit is responsible for the issuance of all voluntary identification cards, chauffeur permits and bank employee security identification cards and charges \$10.00 per card.



Police Department

Burglar Alarm False Alarm Fees:

Revenues collected for false alarm response. In FY07 and prior, the first 6 false alarms were free, the 7th and 8th were \$50 each and each false alarm beyond the 8th was \$100 each. In FY08, the fee structure is: false alarms 1 & 2 are free, 3 & 4 are \$150 each, 5-10 are \$300 each, 11-15 are \$750 each, and each false alarm over 15 is \$1,000 each.

Burglar Alarm Registration Fees:

Revenues collected as a result of the established permit fees for alarm users.

Burglar Alarm Direct Connect:

The Direct Connect system allows for businesses in the community to register their alarm systems (with minor alarm equipment modification) to enable the Police Department to receive immediate alarm activation notification at the same time the businesses' alarm company is notified. This direct notification will allow the police department to immediately dispatch officers to a business alarm without the delays encountered during the notification procedures typically practiced by alarm companies.

Valet Parking Permit Application Fee:

Revenues collected from the owner/operator of any business located within a commercially zoned district in the Town who provides valet service in connection with the conduct of that business.

Fines-Parking Meters:

Monies collected from the payment of parking tickets issued for expired parking meters. Funds in FY04 were incorrectly allocated to the parking penalty and fine accounts

Penalties-Parking Meters:

Monies collected as a result of failing to pay parking tickets issued for parking meter violations in a timely manner.

Fines-Other Parking:

Monies collected from the payment of parking tickets issued for all parking violations except parking meter violations.

Penalties-Other Parking:

Monies collected as a result of failing to pay parking tickets issued for "other" parking violations in a timely manner.

Moving Violations:

A portion of monies received from the Palm Beach County Clerk of the Court for payment of traffic violations issued on Uniform Traffic Citations.

Revenue/2nd \$ Funding:

This revenue is provided by the county for the express purpose of funding police training.

Boot Fees:

Fees assessed to parking violators who have 3 or more late, unpaid parking citations and have had a vehicle immobilization device placed on their vehicle. Revenues based on prior years history.



Police Department

Police Department - All Programs Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	7,811,889	8,245,471	8,811,763	8,365,986	9,013,133	2.29%
Employee Benefits	3,969,523	4,649,850	5,091,332	5,010,938	5,273,226	3.57%
Contractual	401,014	1,041,478	501,183	441,426	511,384	2.04%
Commodities	465,308	443,146	399,786	436,764	444,785	11.26%
Capital Outlay	431,144	597,270	440,589	439,154	828,183	87.97%
Other	0	3,176	5,000	1,311	1,500	-70.00%
TOTALS	13,078,878	14,980,391	15,249,653	14,695,579	16,072,211	5.39%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Increase due mainly to accreditation on-site assessment fees (\$11,000) and maintenance on the MA/COM Radio T-1 line (\$5,271) and the 800Mhz Antenna (\$11,232).

Commodities:

Major increase due to fuel expenses (\$28,200 increase) plus purchases in the Patrol Unit for Personnel Protection (PPE) supplies (\$9,210); ballistic door panels for existing patrol vehicles (\$10,400); 3 AEDs (\$5,880); and increase in the purchase and replacements of uniforms (\$4,000).

Capital Outlay:

The majority of the increase is for the purchase of 3 Electronic Chalk Marking Devices (\$210,000) in the Parking Control Unit. Other major capital items are the purchase a M/A COM Maestro Console Radio system (\$61,500); 4 Police Radios (\$16,800) and the renovation of the Communications Unit (\$40,000). These three items are offset by Palm Beach County 911 revenues and \$12.50 Citation monies. Additional increase is also due to change in depreciation basis from historical cost to replacement value.

Other:

Reduction due to anticipated decrease in grant monies available to local law enforcement.



Police Department

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
- Evaluate compliance with national and state accreditation standards for police practices

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Police Chief	1.00	1.00	1.00	1.00
Major	2.00	2.00	2.00	2.00
Sergeant	1.00	1.00	1.00	1.00
Administrative Planner	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
TOTAL	7.00	7.00	7.00	7.00



Police Department

Program 421 - Administrative Management Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	556,030	627,214	655,525	661,202	678,847	3.56%
Employee Benefits	232,433	267,806	293,887	294,260	247,743	-15.70%
Contractual	57,274	54,040	55,064	43,760	69,215	25.70%
Commodities	60,898	53,986	52,900	53,374	48,940	-7.49%
Capital Outlay	1,987	5,787	1,713	1,713	2,775	62.00%
Other	0	3,176	5,000	1,311	1,500	-70.00%
TOTALS	908,622	1,012,009	1,064,089	1,055,620	1,049,020	-1.42%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Reduction is the result of two employee entering the DROP program. This offset the increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Valet Parking Permit review fees (\$6,324) transferred to Program 216 and website hosting fees (\$1,000) transferred to Program 424. Increase in budget for accreditation on-site assessment fees (\$11,000) for December 2007.

Commodities:

Reduction in Office Supplies and Minor Office Equipment.

Capital:

Increase due to change in depreciation basis from historical cost to replacement value.

Other:

Reduction due to anticipated decrease in grant monies available to local law enforcement.



Police Department

PROGRAM: SPECIAL INVESTIGATIONS UNIT (SIU) 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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Police Sergeant	1.00	1.00	1.00	1.00
Police Officer	4.00	4.00	4.00	4.00
TOTAL	5.00	5.00	5.00	5.00



Police Department

Program 422 - Special Investigations Unit (SIU) Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	337,296	322,710	377,187	274,762	342,058	-9.31%
Employee Benefits	190,390	217,424	248,293	236,182	250,756	0.99%
Contractual	35,816	35,183	41,000	35,557	33,400	-18.54%
Commodities	12,639	16,003	12,920	13,976	11,300	-12.54%
Capital Outlay	9,828	5,009	8,384	8,384	11,401	35.99%
Other	0	0	0	0	0	0.00%
TOTALS	585,969	596,329	687,784	568,861	648,915	-5.65%

EXPENDITURES

Salaries and Wages:

The decrease is the result of lower seniority personnel in the unit. This offset the increase due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Reduction of one leased vehicle.

Commodities:

Reduction in minor officer furniture and equipment.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Police Department

PROGRAM: RECORDS INFORMATION SYSTEMS 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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Records Supervisor	1.00	1.00	1.00	1.00
Records Information Assistant I	2.00	2.00	2.00	2.00
TOTAL	3.00	3.00	3.00	3.00



Police Department

Program 423 - Records Information Systems Unit Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	116,435	137,184	142,425	142,530	148,512	4.27%
Employee Benefits	60,143	71,504	76,139	76,139	79,869	4.90%
Contractual	13,496	10,166	12,950	11,400	12,300	-5.02%
Commodities	3,724	5,281	5,100	4,600	4,210	-17.45%
Capital Outlay	191	191	191	191	191	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	193,989	224,326	236,805	234,860	245,082	3.50%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Reduction in Travel/Professional Development.

Commodities:

Reduction in office supplies, minor furniture and equipment and data processing supplies.

Capital:

Annual depreciation expense.



Police Department

PROGRAM: TRAINING/PERSONNEL/CRIME PREV./PUBLIC INFO. 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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Civilian Manager	1.00	1.00	1.00	1.00
Civilian Training Coordinator	1.00	1.00	1.00	0.00
Crime Prevention Specialist	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00
TOTAL	4.00	4.00	4.00	3.00



Police Department

Program 424 - Training/Personnel/Crime Prevention/Public Information Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	190,797	215,645	238,983	234,570	170,815	-28.52%
Employee Benefits	87,286	97,596	94,291	94,942	68,448	-27.41%
Contractual	24,078	21,406	34,550	34,350	33,588	-2.78%
Commodities	18,124	24,677	36,655	36,655	36,970	0.86%
Capital Outlay	4,182	4,182	3,661	3,661	5,139	40.37%
Other	0	0	0	0	0	0.00%
TOTALS	324,467	363,506	408,140	404,178	314,960	-22.83%

EXPENDITURES

Salaries and Wages:

The decrease in the unit is due to the transfer of the Training Coordinator position to the Patrol Unit. This offsets the increases that were made for merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

The transfer of the Training Coordinator position offset the increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Reduction in Travel/Professional Development and Travel/Town Business.

Commodities:

Increase in Other Supplies for Citizen Academy supplies and displays.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Police Department

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Telecommunications Manager	1.00	1.00	1.00	1.00
Telecommunications Supervisor	4.00	4.00	4.00	4.00
Telecommunicator	11.00	11.00	11.00	11.00
Call-Taker	1.00	1.00	1.00	1.00
TOTAL	17.00	17.00	17.00	17.00



Police Department

Program 425 - Communications Unit Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	733,061	804,551	879,573	812,500	919,378	4.53%
Employee Benefits	380,334	426,094	449,942	440,700	477,020	6.02%
Contractual	106,686	759,150	133,751	94,095	148,253	10.84%
Commodities	5,318	13,542	13,790	14,590	14,115	2.36%
Capital Outlay	13,950	11,345	26,231	26,231	186,072	609.36%
Other	0	0	0	0	0	0.00%
TOTALS	1,239,349	2,014,682	1,503,287	1,388,116	1,744,838	16.07%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Increase for maintenance on the MA/COM Radio T-1 line (\$5,271) and the 800Mhz Antenna (\$11,232).

Commodities:

Increase for office furniture to accommodate the renovation of the Communication's unit which is reimbursed by Palm Beach County 911 Funds.

Capital Outlay:

Major increase due to the purchase of the M/A COM Maestro Console Radio system (\$61,500); 4 Police Radios and the renovation of the Communications Unit. These items are offset by Palm Beach County 911 revenues and \$12.50 Citation monies. Increase is also due to change in depreciation basis from historical cost to replacement value.



Police Department

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Police Officer/Manager	1.00	1.00	1.00	1.00
Crime Scene Technician II	2.00	2.00	2.00	2.00
Evidence and Property Specialist	1.00	1.00	1.00	1.00
TOTAL	4.00	4.00	4.00	4.00



Police Department

Program 426 - Crime Scene/Evidence Unit Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	180,054	223,298	244,760	195,740	241,012	-1.53%
Employee Benefits	97,474	112,038	121,174	117,095	126,584	4.46%
Contractual	15,066	16,263	20,025	17,791	17,600	-12.11%
Commodities	22,937	18,725	20,750	20,950	17,160	-17.30%
Capital Outlay	17,258	10,365	9,827	9,827	12,347	25.64%
Other	0	0	0	0	0	0.00%
TOTALS	332,789	380,689	416,536	361,403	414,703	-0.44%

EXPENDITURES

Salaries and Wages:

Slight decrease due to entry level personnel salary for Crime Scene Unit position. Increases were made for merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Decrease due to reduction in contracted services for photo processing as a result of digital cameras and the reduction in Travel/Professional Development and Travel/Town Business line items.

Commodities:

Reduction in Minor Office Furniture and Equipment.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Police Department

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Police Captain	4.00	4.00	4.00	4.00
Sergeant	8.00	8.00	8.00	9.00
Police Officer	44.00	44.00	44.00	44.00
Patrol Office Assistant	1.00	1.00	1.00	1.00
Police Master Mechanic	1.00	1.00	1.00	1.00
Police Mechanic	1.00	1.00	1.00	1.00
TOTAL	59.00	59.00	59.00	60.00



Police Department

Program 428 - Patrol Services Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	4,117,572	4,297,804	4,472,323	4,414,170	4,715,294	5.43%
Employee Benefits	2,054,305	2,465,873	2,712,342	2,689,903	2,917,657	7.57%
Contractual	109,123	110,046	162,025	167,955	155,820	-3.83%
Commodities	308,583	272,025	225,221	259,662	273,390	21.39%
Capital Outlay	316,660	427,849	296,385	296,385	291,306	-1.71%
Other	0	0	0	0	0	0.00%
TOTALS	6,906,243	7,573,597	7,868,296	7,828,075	8,353,467	6.17%

EXPENDITURES

Salaries and Wages:

Increase due to training coordinator position transferred from Program 424 and merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

4 year Taser Maintenance Warranty purchased in FY07 resulting in a reduction in Other Equipment Maintenance expenses for FY08.

Commodities:

Major increase due to fuel expenses (\$25,000 increase) plus Minor Office Furniture and Equipment for purchases of PPE supplies (\$9,210); ballistic door panels for existing patrol vehicles \$10,400; and 3 AEDs (\$5,880). Cost increase for Uniform purchase and replacements (\$4,000).

Capital Outlay:

The FY07 budget included \$78,385 in new capital outlay requests; there are no new capital outlay request in FY08. The depreciation budget was adjusted to reflect the change from a historical cost basis to replacement value basis.



Police Department

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
- Unmarked crime suppression activities and general support of patrol and investigation
- Dignitary protection for qualified recipients
- Reducing residential burglary through proactive strategic and tactical operations

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Police Captain	1.00	1.00	1.00	1.00
Sergeant	2.00	2.00	2.00	2.00
Police Officer	9.00	9.00	9.00	8.00
Crime Analyst	1.00	1.00	1.00	1.00
Detective Office Assistant II	1.00	1.00	1.00	1.00
TOTAL	14.00	14.00	14.00	13.00



Police Department

Program 429 - Criminal Investigation Unit Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	874,154	858,324	1,009,638	896,493	970,753	-3.85%
Employee Benefits	494,459	577,581	634,604	616,634	611,889	-3.58%
Contractual	21,954	22,219	24,108	21,708	22,908	-4.98%
Commodities	17,677	17,035	13,500	14,100	15,340	13.63%
Capital Outlay	32,751	23,873	32,571	32,571	51,098	56.88%
Other	0	0	0	0	0	0.00%
TOTALS	1,440,995	1,499,032	1,714,421	1,581,506	1,671,988	-2.48%

EXPENDITURES

Salaries and Wages:

Reduction in salary over merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase as a result of reallocation of Tactical Unit officer to the Patrol Unit.

Employee Benefits:

The transfer of a Tactical Unit officer to Patrol offset increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Slight decrease due to Travel/Professional Development and Travel/Town Business reductions.

Commodities:

Fuel cost increase (\$2,100).

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Police Department

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Support Services (Parking Enforcement) Captain	0.00	0.00	0.00	0.50
Support Services (Parking Enforcement) Sergeant	0.00	0.00	0.00	0.50
Civilian Parking Control Supervisor	1.00	1.00	1.00	0.00
Lead Parking Enforcement Officer	0.00	0.00	0.00	0.00
Parking Enforcement Officer	7.00	7.00	7.00	5.00
Parking (Code) Enforcement Specialist	0.00	0.00	0.00	0.50
TOTAL	8.00	8.00	8.00	7.50



Police Department

Program 430 - Parking Control Unit Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	291,740	314,045	331,539	295,160	357,245	7.75%
Employee Benefits	153,123	167,069	179,713	170,294	211,285	17.57%
Contractual	14,088	10,453	12,860	11,060	12,900	0.31%
Commodities	8,220	8,264	9,350	8,650	11,890	27.17%
Capital Outlay	24,344	24,259	28,884	28,884	252,217	773.21%
Other	0	0	0	0	0	0.00%
TOTALS	491,515	524,090	562,346	514,048	845,537	50.36%

EXPENDITURES

Salaries and Wages:

The Parking Control Unit was reallocated as part of the transfer of the code enforcement function. The result was the replacement of the civilian Parking Control Manager position with a portion of a captain and a sergeant funded equally with the Code Enforcement Unit. In addition, one Parking Enforcement Officer position was eliminated and replaced with a Parking/Code Enforcement Specialist whose salary is also shared equally with the Code Enforcement Unit.

Merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase are also included in the overall increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

There is no change in contractual expenses.

Commodities:

Increase due to increase vehicle maintenance expenses for parking control scooters.

Capital Outlay:

Purchase of three Electronic Chalking Devices (\$210,000). Other increases due to change in depreciation basis from historical cost to replacement value.



Police Department

PROGRAM: OCEAN RESCUE 432

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:

- Maintain accreditation as set forth by the United States Lifesaving Association
- 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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Supervisor Lifeguard	1.00	1.00	1.00	1.00
Assistant Supervisor Lifeguard	2.00	2.00	2.00	2.00
Lifeguard	7.00	7.00	7.00	7.00
TOTAL	10.00	10.00	10.00	10.00



Police Department

Program 432 - Ocean Rescue Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	414,750	444,696	459,810	438,859	469,219	2.05%
Employee Benefits	219,576	246,865	280,947	274,789	281,975	0.37%
Contractual	3,433	2,552	4,850	3,750	5,400	11.34%
Commodities	7,188	13,608	9,600	10,207	11,470	19.48%
Capital Outlay	9,993	84,410	32,742	31,307	15,637	-52.24%
Other	0	0	0	0	0	0.00%
TOTALS	654,940	792,131	787,949	758,912	783,701	-0.54%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Increase is the result of a \$500 increase in vehicle maintenance expense.

Commodities:

Increase due to replacement of rescue boards in Minor Office Furniture and Equipment (\$1,600).

Capital Outlay:

FY08 includes no new purchases resulting in an overall decrease which offsets the increase in depreciation expense due to change in basis from historical cost to replacement value.

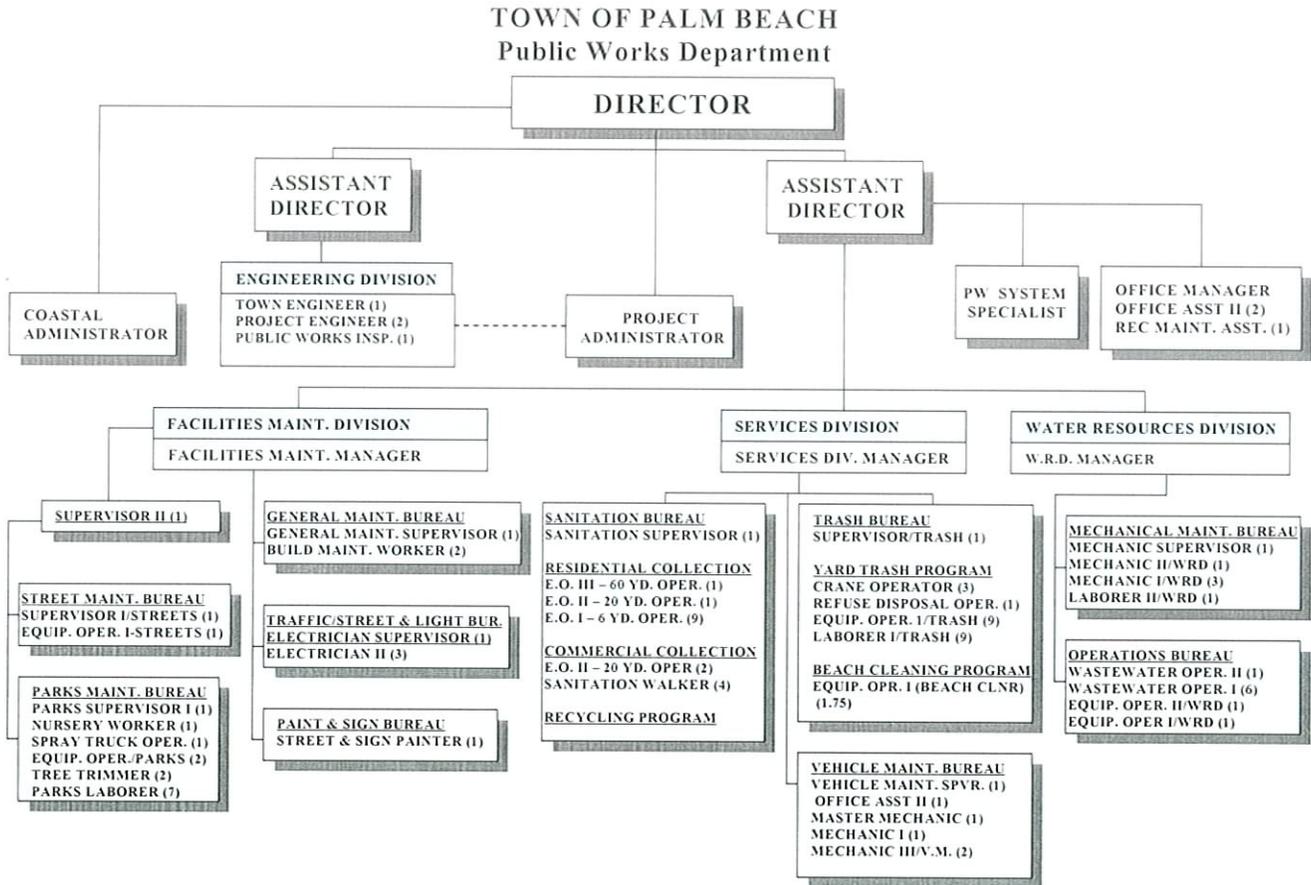


Public Works





Public Works Department



	FY2005	FY2006	FY2007	FY2008
Total Full Time Equivalent Employees	100.75	101.88	101.80	101.91



Public Works Department

Public Works - All Programs Revenue Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Special Solid Waste	12,591	7,620	10,000	8,000	8,000	-20.00%
Solid Waste	690,159	723,774	750,000	750,000	770,000	2.67%
Compacted Garbage Collection Fee	167,487	209,391	220,000	220,000	226,000	2.73%
Beach Cleaning- Citizen's Association	55,408	45,927	54,000	54,000	54,000	0.00%
Right of Way Parking Violation Fines	29,482	15,706	20,000	20,000	20,000	0.00%
TOTALS	955,127	1,002,418	1,054,000	1,052,000	1,078,000	2.28%

REVENUES

Special Solid Waste:

The Town provides a service for the collection and disposal of household items that cannot be included in our garbage collection, such as white goods and old furniture. A fee is charged for this service based upon the quantity collected. No control over demand or charges.

Solid Waste:

Commercial establishments in Town will be charged via the uniform method of non-ad valorem assessment for garbage collection and disposal.

Compacted Garbage Collection Fee:

Eight properties in Town compact their garbage and are serviced by a private collection company under contract to the Town. The Town charges these facilities the amount bid by the contractor plus a 2% administrative fee. Contract provides for adjustment in collection costs which are passed on to customers.

Yard Trash Collection:

The Town provides a service for the collection of yard trash to commercial facilities such as golf courses. Each facility is allowed a specific volume that is collected without an additional fee. If a facility exceeds their allotment, a fee is charged for this service based upon the additional volume collected. No control over demand or charges.

Beach Cleaning-Citizen's Association:

The Town cleans the beaches south of Sloan's Curve three times per week with a tractor/rake and charges the Citizen's Association for the service. The Citizen's Association, in turn, charges its membership for the service. Actual charges based on time spent.

Right of Way Parking Violation Fines:

Contractors that violate the provisions of the Town's Right-of-Way manual are fined based upon the nature of the violation. Fines controlled by contractor non-compliance with Town's rules.



Public Works Department

Public Works Department - All Programs Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	4,714,619	5,203,721	5,486,458	5,413,273	5,816,426	6.01%
Employee Benefits	2,084,355	2,382,993	2,473,639	2,469,531	2,617,634	5.82%
Contractual	3,264,515	5,786,945	5,564,400	5,255,583	5,002,740	-10.09%
Commodities	607,585	978,333	748,800	754,740	683,850	-8.67%
Capital Outlay	477,438	321,748	611,751	475,549	1,019,553	66.66%
Other	0	0	0	0	0	0.00%
TOTALS	11,148,512	14,673,740	14,885,048	14,368,676	15,140,203	1.71%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Reduction reflects cumulative changes to all programs, and is primarily due to decrease in sewage treatment/disposal, kiosk project and coastal program reductions.

Commodities:

Reduction reflects cumulative changes to all programs, and is primarily due to cuts in office supplies, one-time expenses in FY07, and reduced coastal program funding.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Public Works Department

PROGRAM: ADMINISTRATIVE MANAGEMENT 511

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

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

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Public Works Director	1.00	1.00	1.00	1.00
Assistant Director	1.00	2.00	2.00	1.00
Town Engineer	0.00	0.00	0.00	0.50
Project Administrator	0.50	0.50	0.50	0.50
Office Manager	1.00	1.00	1.00	1.00
Office Assistant II	2.00	2.00	2.00	2.00
Records Maintenance Asst. I	1.00	1.00	1.00	1.00
Public Works Systems Specialist	1.00	1.00	1.00	1.00
TOTAL	7.50	8.50	8.50	8.00



Public Works Department

Program 511 - Administrative Management Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	418,650	555,412	592,332	592,332	590,118	-0.37%
Employee Benefits	160,596	193,169	198,784	197,806	204,466	2.86%
Contractual	35,612	37,754	43,100	43,000	42,950	-0.35%
Commodities	7,128	6,229	9,300	9,540	8,930	-3.98%
Capital Outlay	1,235	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	623,221	792,564	843,516	842,678	846,464	0.35%

EXPENDITURES

Salaries and Wages:

Change is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase, and reallocation of effort to other programs (561 & 581).

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Minor reduction - travel and professional development.

Commodities:

Minor reduction - office supplies and office equipment/furniture.



Public Works Department

PROGRAM: STREET REPAIR & MAINTENANCE 521

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

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

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Facilities Maintenance Manager	0.10	0.10	0.10	0.10
Streets/Parks Supervisor	0.11	0.11	0.11	0.11
Parks Supervisor I	0.01	0.00	0.00	0.00
Supervisor/Streets	0.75	0.75	0.75	0.75
Equipment Operator I/Streets	0.75	0.75	0.75	0.75
Spray Truck Operator	0.01	0.01	0.01	0.01
TOTAL	1.73	1.72	1.72	1.72



Public Works Department

Program 521 - Street Repair and Maintenance Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	70,211	61,163	95,021	81,000	98,613	3.78%
Employee Benefits	37,186	40,509	44,950	44,523	39,268	-12.64%
Contractual	119,837	150,520	140,500	140,500	183,500	30.61%
Commodities	8,761	274,276	12,000	11,900	11,180	-6.83%
Capital Outlay	153,741	3,245	141,381	5,179	13,870	-90.19%
Other	0	0	0	0	0	0.00%
TOTALS	389,736	529,713	433,852	283,102	346,431	-20.15%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs. Decrease is due to employee entering DROP program.

Contractual:

Increase is due to resurfacing of paved areas at Phipps Ocean Park.

Commodities:

Minor reduction in supplies and materials

Capital Outlay:

Reduction reflects one-time project work at Seaview Avenue in FY 07 budget, but not in FY 08.



Public Works Department

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:

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Facilities Maintenance Manager	0.10	0.10	0.10	0.20
Electrician Supervisor	0.20	0.20	0.18	0.17
Streets/Parks Supervisor	0.01	0.01	0.01	0.01
General Maintenance Supervisor	0.06	0.02	0.01	0.01
Parks Supervisor I	0.11	0.11	0.11	0.11
Parks Laborer	0.01	0.01	0.01	0.01
Equipment Operator/Parks	0.05	0.00	0.00	0.00
Electrician II	0.35	0.33	0.42	0.42
Building Maintenance Worker	0.04	0.04	0.04	0.04
Street & Sign Painter	0.48	0.48	0.47	0.47
TOTAL	1.41	1.30	1.35	1.44



Public Works Department

Program 523 - Traffic Control Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	114,817	85,997	86,718	86,538	103,247	19.06%
Employee Benefits	32,300	33,178	35,960	36,560	39,743	10.52%
Contractual	32,917	55,037	50,000	46,000	58,150	16.30%
Commodities	24,310	24,581	27,200	26,400	22,800	-16.18%
Capital Outlay	1,933	1,933	15,033	15,033	4,660	-69.00%
Other	0	0	0	0	0	0.00%
TOTALS	206,277	200,726	214,911	210,531	228,600	6.37%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase, and reallocation of effort to this program.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Increase is due to count-down crosswalk signal to be installed at Royal Poinciana Way.

Commodities:

Minor reductions in supplies and fuel based on historical trends.

Capital Outlay:

Reduction reflects purchase of traffic signal equipment in FY 07, and not in FY 08.



Public Works Department

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 to avoid lighting outages
- Perform "locates" for underground wiring to minimize the likelihood of damage due to digging
- Replacement of older poles and base rods on predetermined schedule for uniform lighting
- Surveillance
- Timely installation of turtle shields

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Electrician Supervisor	0.46	0.46	0.46	0.46
Electrician II	1.23	1.23	0.88	0.88
Facilities Maintenance Manager	0.10	0.10	0.10	0.10
TOTAL	1.79	1.79	1.44	1.44



Public Works Department

Program 524 - Street Lighting Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	118,636	142,530	104,021	103,811	113,224	8.85%
Employee Benefits	43,717	53,963	41,200	41,797	44,328	7.59%
Contractual	80,462	218,060	238,300	230,800	235,900	-1.01%
Commodities	26,442	32,398	37,200	37,200	33,460	-10.05%
Capital Outlay	12,372	7,515	13,945	13,945	23,745	70.28%
Other	0	0	0	0	0	0.00%
TOTALS	281,629	454,466	434,666	427,553	450,657	3.68%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase, and reallocation of effort for this program.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Minor reduction for electricity based on historical trends.

Commodities:

Minor reduction for supplies and materials based on historical trends (lamps, etc.).

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Public Works Department

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Spray Truck Operator	0.01	0.01	0.01	0.01
WRD Manager	0.30	0.30	0.30	0.30
Mechanic Supervisor/WRD	0.25	0.37	0.38	0.38
Electrician Supervisor	0.03	0.03	0.10	0.10
Wastewater Operator II	0.25	0.38	0.38	0.38
Mechanic II/WRD	0.20	0.38	0.38	0.38
Parks Supervisor I	0.02	0.02	0.02	0.02
Building Maintenance Worker	0.01	0.02	0.02	0.02
Equipment Operator II/WRD	0.20	0.25	0.25	0.25
Wastewater Operator I	1.00	1.25	1.25	1.25
Mechanic I/WRD	0.50	1.50	1.50	1.50
Tree Trimmer	0.02	0.04	0.04	0.04
Equipment Operator I/WRD	0.25	1.25	1.25	1.25
Equipment Operator/Parks	0.02	0.00	0.00	0.00
Laborer	0.25	0.25	0.25	0.25
Parks Laborer	0.01	0.03	0.03	0.03
Electrician II	0.21	0.21	0.43	0.42
TOTAL	3.53	6.29	6.59	6.58



Public Works Department

Program 531 - Storm Sewer Maintenance Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	144,886	165,153	339,587	297,407	367,550	8.23%
Employee Benefits	99,672	124,789	154,852	154,789	165,509	6.88%
Contractual	80,698	213,749	141,500	141,245	136,000	-3.89%
Commodities	56,103	84,514	61,800	60,300	60,300	-2.43%
Capital Outlay	47,568	6,259	105,258	105,258	108,333	2.92%
Other	0	0	0	0	0	0.00%
TOTALS	428,927	594,464	802,997	758,999	837,692	4.32%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Minor reduction in electricity based on historical trends.

Commodities:

Minor reduction in vehicle fuel based on historical trends.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Public Works Department

PROGRAM: SANITARY SEWER MAINTENANCE 532

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

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

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
General Maintenance Supervisor	0.01	0.01	0.01	0.01
WRD Manager	0.70	0.70	0.70	0.70
Mechanic Supervisor/WRD	0.75	0.63	0.62	0.62
Wastewater Operator II	0.75	0.61	0.62	0.62
Electrician II	0.60	0.60	0.60	0.60
Mechanic II/WRD	0.63	0.63	0.62	0.62
Parks Supervisor I	0.02	0.00	0.00	0.00
Electrician Supervisor	0.25	0.15	0.14	0.13
Mechanic I/WRD	1.38	1.50	1.50	1.50
Street & Sign Painter	0.01	0.01	0.01	0.01
Wastewater Operator I	4.00	3.75	3.75	3.75
Equipment Operator II/WRD	1.00	0.75	0.75	0.75
Tree Trimmer	0.06	0.04	0.04	0.04
Equipment Operator I/WRD	0.75	0.75	0.75	0.75
Equipment Operator/Parks	0.06	0.02	0.02	0.06
Spray Truck Operator	0.01	0.01	0.01	0.01
Laborer	0.75	0.75	0.75	0.75
Parks Laborer	0.15	0.10	0.10	0.06
Building Maintenance Worker	0.02	0.02	0.02	0.02
TOTAL	11.90	11.03	11.01	11.00



Public Works Department

Program 532 - Sanitary Sewer Maintenance Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	575,495	723,221	592,181	620,000	628,408	6.12%
Employee Benefits	231,735	279,555	269,286	269,517	288,886	7.28%
Contractual	106,417	149,541	130,500	132,900	125,300	-3.98%
Commodities	110,137	149,219	138,100	138,600	112,990	-18.18%
Capital Outlay	43,483	94,634	126,112	126,112	143,738	13.98%
Other	0	0	0	0	0	0.00%
TOTALS	1,067,267	1,396,170	1,256,179	1,287,129	1,299,322	3.43%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Minor reduction in other equipment maintenance based on historical trends.

Commodities:

Decrease in office supplies, chemicals, and purchase of replacement pumps via capital program.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Public Works Department

PROGRAM: SANITARY SEWAGE TREATMENT 533

This program reflects the costs of treating our sanitary sewage which is pumped either directly to the West Palm Beach treatment facility or to the West Palm Beach facility via Lake Worth.

In September 1992, the Town entered into a joint interlocal agreement (the "Agreement") with Palm Beach County and three municipalities (West Palm Beach, Riviera Beach and Lake Worth) whereby prior separate agreements were consolidated into a single unified agreement to establish rules and procedures for the operation and management of the existing East Central Regional Wastewater Treatment Facility (ECR) in which each participating entity had a financial interest. ECR was created to receive, treat, and dispose of sewage generated within each municipality and the County. The initial term of the Agreement is for thirty years with a renewable term of thirty years. In the event ECR is sold or disposed of, proceeds of the sale or disposition shall be prorated among the entities, based on their reserve capacity as of the date of disposition. As of September 30, 2003, the Town had a 9.091% interest in ECR.

The Agreement provides for the establishment of a Governing Board (the "Board"), consisting of one representative from each entity participating in the Agreement, to administer the ECR. Under the Agreement, the Board has the power to enter into contracts, employ personnel and enter into debt in accordance with Section 163.01(7) of Florida Statutes. In accordance with the Agreement, the City of West Palm Beach operates and manages ECR on behalf of the Board.

All costs of operating the ECR, excluding depreciation, are shared by each of the entities based on actual flows of wastewater. Costs associated with capital projects, renewal and replacement, and debt service are shared among the participating governments based on their pro-rata share of reserve capacity. Since the Town's interest in ECR represents an equity interest primarily in capital assets and since the Town's investment was funded from General Fund monies, the Town's net investment in ECR is recorded in the General Fixed Asset Account Group based upon the Town's 9.091% interest in the net assets of ECR. To date, ECR has only experienced losses as a result of depreciation on contributed fixed assets. The Town does not believe that the joint venture is accumulating significant financial resources or experiencing financial stress that may cause a future benefit or burden to the Town.

Alternative pumping methods being developed to reduce dependency on other utilities and reduce program costs.

Based on a "Participatory Agreement" signed by all participants in April 1993, ECR constructed improvements amounting to approximately \$22,377,000, which was financed by the State of Florida Department of Environmental Protection Revolving Loan Fund. Pledged revenue consisting of all fees and payments received by ECR will be used to repay the debt. As of September 30, 2006, the outstanding balance due to the State Loan Fund was \$12,256,658.

Each entity's interest as of September 30, 2006 is as follows:

Participant	Reserve Capacity Percentages
City of West Palm Beach	30.909%
Palm Beach County	22.727%
City of Lake Worth	22.727%
City of Riviera Beach	14.546%
Town of Palm Beach	9.091%



Public Works Department

Program 533 - Sanitary Sewage Treatment Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
<u>Expenditures</u>						
Salaries and Wages	0	0	0	0	0	0.00%
Employee Benefits	0	0	0	0	0	0.00%
Contractual	1,345,409	1,314,517	1,773,100	1,500,000	1,550,000	-12.58%
Commodities	0	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	1,345,409	1,314,517	1,773,100	1,500,000	1,550,000	-12.58%

EXPENDITURES

Contractual:

Decrease reflects reduction based on historical trends.



Public Works Department

PROGRAM: RESIDENTIAL COLLECTION 541

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

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

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Sanitation Supervisor	0.40	0.40	0.40	0.40
Services Manager	0.28	0.28	0.28	0.28
Equipment Operator III 20/60 Yd	0.00	0.75	0.75	0.75
Equipment Operator II 20/60 Yd	1.13	0.88	0.88	0.88
Equipment Operator I/6 Yd	7.20	7.20	7.20	7.20
Equipment Operator I/Trash	0.10	0.00	0.00	0.00
Laborer I/Trash	0.40	0.50	1.40	2.00
General Maintenance Supervisor	0.01	0.01	0.01	0.01
Building Maintenance Worker	0.02	0.02	0.02	0.02
TOTAL	9.54	10.04	10.94	11.54



Public Works Department

Program 541 - Residential Collection Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	398,745	454,210	487,228	487,228	528,349	8.44%
Employee Benefits	193,155	237,482	258,643	258,321	288,783	11.65%
Contractual	225	928	3,600	3,600	3,600	0.00%
Commodities	36,430	41,530	37,300	45,700	42,160	13.03%
Capital Outlay	29,691	32,732	33,815	33,815	41,826	23.69%
Other	0	0	0	0	0	0.00%
TOTALS	658,246	766,882	820,586	828,664	904,718	10.25%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase, and reallocation of effort for this program.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

No change.

Commodities:

Increase is due to fuel costs, based on historical trends.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Public Works Department

PROGRAM: COMMERCIAL COLLECTION 542

Mission: This bureau exists to contribute positively to the quality of life by collecting and disposing of garbage generated by commercial establishments on a scheduled basis and in an efficient, effective manner.

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

- Provide a safe and positive work environment for collection personnel.
- Steady, consistently excellent scheduled service without missing pickups.
- Keep vehicles clean and in good working order.
- Maintain positive customer relationships with commercial customers.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Sanitation Supervisor	0.40	0.40	0.40	0.40
Equipment Operator III 20/60 Yd	0.25	0.25	0.25	0.25
Equipment Operator II/20 Yd	2.13	2.13	2.00	2.00
Equipment Operator II 20/60	0.00	0.00	0.12	0.12
Sanitation Walker	4.00	4.00	4.00	4.00
Services Manager	0.15	0.15	0.15	0.15
Laborer I/Trash	0.10	0.10	0.00	0.00
TOTAL	7.03	7.03	6.92	6.92



Public Works Department

Program 542 - Commercial Collection Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	400,962	424,639	440,719	440,719	454,889	3.22%
Employee Benefits	158,756	168,901	173,750	173,623	185,539	6.79%
Contractual	165,197	198,766	221,300	221,300	221,300	0.00%
Commodities	25,560	31,035	25,300	31,300	31,300	23.72%
Capital Outlay	27,747	27,573	29,983	29,983	39,654	32.25%
Other	0	0	0	0	0	0.00%
TOTALS	778,222	850,914	891,052	896,925	932,682	4.67%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

No change.

Commodities:

Increase is due to fuel costs based on historical trends.

Capital:

Increase due to change in depreciation basis from historical cost to replacement value.



Public Works Department

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.



Public Works Department

Program 543 - Refuse Disposal Expenditure Summary

	FY2004 Actual	FY2005 Actual	FY2006 Budget	FY2007 Projected	FY2007 Budget	8 Change
<u>Expenditures</u>						
Salaries and Wages	0	0	0	0	0	0.00%
Employee Benefits	0	0	0	0	0	0.00%
Contractual	87,886	99,647	90,000	95,000	100,000	11.11%
Commodities	0	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	87,886	99,647	90,000	95,000	100,000	11.11%

EXPENDITURES

Contractual:

Increase due to actual disposal fees, based on historical trends.



Public Works Department

PROGRAM: YARD TRASH COLLECTION 544

POST HURRICANE WILMA, TOWN EMPLOYEES COLLECTED OVER 37,606 C.Y. OF VEGETATIVE DEBRIS WORKING SEVEN DAYS A WEEK THROUGH NOVEMBER.

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 the rights of way free from yard trash.
- Keep storm drains clear for proper drainage.
- Keep the Town clean and attractive.
- See ourselves as partners with other Public Works divisions to serve community drainage needs.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Services Manager	0.30	0.30	0.30	0.30
Trash Supervisor	0.90	0.90	0.90	0.90
Crane Operator/Trash	3.00	3.00	3.00	3.00
Equipment Operator I/Trash	7.36	7.35	7.86	8.00
Equipment Operator II 20/60 Yd	0.50	0.00	0.00	0.00
Equipment Operator I/6 Yd	0.00	0.20	1.00	0.00
Refuse Disposal Operator	1.00	1.00	1.00	1.00
Equipment Operator I/Streets	0.25	0.25	0.25	0.25
Laborer I/Trash	7.35	8.26	6.15	7.00
General Maintenance Supervisor	0.01	0.01	0.01	0.01
Streets/Parks Supervisor	0.02	0.02	0.02	0.02
Spray Truck Operator	0.01	0.01	0.01	0.01
Streets Supervisor	0.25	0.25	0.25	0.25
Building Maintenance Worker	0.02	0.02	0.02	0.02
Electrician Supervisor	0.00	0.00	0.00	0.01
Electrician II	0.02	0.03	0.00	0.01
TOTAL	20.99	21.60	20.77	20.78



Public Works Department

Program 544 - Yard Trash Collection Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	892,368	919,609	942,850	941,050	992,352	5.25%
Employee Benefits	450,638	498,253	492,149	492,016	511,268	3.88%
Contractual	9,484	1,811,030	26,800	31,800	29,550	10.26%
Commodities	84,346	91,799	121,900	111,900	95,880	-21.35%
Capital Outlay	75,065	75,655	70,615	70,615	125,666	77.96%
Other	0	0	0	0	0	0.00%
TOTALS	1,511,901	3,396,346	1,654,314	1,647,381	1,754,716	6.07%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Increase due to monitoring costs associated with yard waste landfill sites.

Commodities:

Decrease due to adjustment in fuel use, based on historical trends.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Public Works Department

PROGRAM: RECYCLING 545

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

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

- Collect and dispose of recyclables on schedule.
- Keep recycling vehicles in excellent and safe operating condition.
- Demonstrate excellent customer service in all we do.
- Publicize and encourage participation in recycling programs.
- Work to reduce waste volume taken to the landfill.
- Maintain a safe, productive, clean and friendly work environment.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Services Manager	0.17	0.17	0.17	0.17
Equipment Operator I/6 Yd	1.80	1.60	1:80	1.80
Equipment Operator I/Trash	1.45	1.45	1.00	1.00
Sanitation Supervisor	0.20	0.20	0.20	0.20
Laborer I/Trash	0.10	0.10	0.45	0.00
Equipment Operator III/60 yd	0.20	0.00	0.00	0.00
TOTAL	3.92	3.52	3.62	3.17



Public Works Department

Program 545 - Recycling Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	141,916	149,956	163,586	163,930	155,973	-4.65%
Employee Benefits	69,451	77,639	86,262	86,262	81,713	-5.27%
Contractual	80	0	100	100	100	0.00%
Commodities	15,323	13,411	13,500	14,500	15,000	11.11%
Capital Outlay	19,951	19,152	19,152	19,152	32,817	71.35%
Other	0	0	0	0	0	0.00%
TOTALS	246,721	260,158	282,600	283,944	285,603	1.06%

EXPENDITURES

Salaries and Wages:

Increase is due to wage merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase, offset by reallocation of effort for this program.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs, offset by reallocation of effort for this program.

Contractual:

No change.

Commodities:

Increase due to fuel costs based on historical trends.

Capital:

Increase due to change in depreciation basis from historical cost to replacement value.



Public Works Department

PROGRAM: BEACH CLEANING 546

Mission: This bureau exists to positively contribute to the quality of life in Palm Beach by keeping the 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 beach areas as scheduled.
- Determine ways to be most efficient and effective in our work.
- Understand that our work is a very important element of what makes the Town of Palm Beach special.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Beach Cleaner	1.75	1.75	1.75	1.75
Equipment Operator I/Trash	0.14	0.09	0.14	0.00
Laborer I/Trash	0.09	0.14	0.00	0.00
Trash Supervisor	0.10	0.10	0.10	0.10
TOTAL	2.08	2.08	1.99	1.85



Public Works Department

Program 546 - Beach Cleaning Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	62,350	67,979	86,172	86,172	85,989	-0.21%
Employee Benefits	36,876	44,978	46,097	46,107	45,417	-1.48%
Contractual	12,985	0	17,100	17,100	17,100	0.00%
Commodities	4,833	5,288	6,500	6,500	6,800	4.62%
Capital Outlay	6,516	5,874	8,220	8,220	12,053	46.63%
Other	0	0	0	0	0	0.00%
TOTALS	123,560	124,119	164,089	164,099	167,359	1.99%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase, offset by reallocation of effort for this program.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs, offset by reallocation of effort for this program.

Contractual:

No change.

Commodities:

Minor increase due to fuel costs based on historical trends.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Public Works Department

PROGRAM: LANDSCAPE MAINTENANCE 551

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

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

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

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Facilities Maintenance Manager	0.60	0.60	0.60	0.35
Nursery Worker	0.90	0.90	0.90	0.90
Parks Supervisor I	0.84	0.84	0.84	0.84
Spray Truck Operator	0.91	0.91	0.91	0.91
Electrician Supervisor	0.02	0.02	0.01	0.01
Electrician II	0.06	0.06	0.05	0.04
Equipment Operator/Parks	1.90	0.98	0.98	1.93
Parks Laborer	3.12	4.77	4.77	3.82
General Maintenance Supervisor	0.03	0.03	0.03	0.03
Building Maintenance Worker	0.16	0.16	0.16	0.16
Tree Trimmer	1.80	1.80	1.80	1.80
Streets/Parks Supervisor	0.86	0.86	0.81	0.81
Street & Sign Painter	0.01	0.01	0.01	0.01
TOTAL	11.21	11.94	11.87	11.61



Public Works Department

Program 551 - Landscape Maintenance Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	501,232	519,397	564,959	564,946	551,091	-2.45%
Employee Benefits	240,349	276,821	285,033	285,033	296,721	4.10%
Contractual	301,276	609,614	397,500	397,213	409,870	3.11%
Commodities	53,103	56,539	65,700	66,600	66,100	0.61%
Capital Outlay	24,856	22,188	21,952	21,952	31,158	41.94%
Other	0	0	0	0	0	0.00%
TOTALS	1,120,816	1,484,559	1,335,144	1,335,744	1,354,940	1.48%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase, offset by reallocation of effort for this program.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Minor increase for water/irrigation costs based on historical trends.

Commodities:

No change.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Public Works Department

PROGRAM: FACILITY MAINTENANCE 554

Mission: This bureau exists to contribute to the appearance and well being of the Town by providing timely maintenance and repairs for all Town facilities.

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.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
General Maintenance Supervisor	0.68	0.67	0.74	0.76
Tree Trimmer	0.20	0.00	0.00	0.00
Parks Laborer	0.50	0.00	0.00	0.00
Spray Truck Operator	0.01	0.01	0.01	0.01
Street Sign Painter	0.42	0.42	0.41	0.41
Electrician Supervisor	0.03	0.08	0.08	0.08
Electrician II	0.31	0.30	0.35	0.42
Building Maintenance Worker	1.15	1.14	1.14	1.16
Parks Supervisor I	0.10	0.00	0.00	0.00
Equipment Operator/Parks	0.04	0.04	0.00	0.00
Nursery Worker	0.10	0.10	0.07	0.09
Facilities Maintenance Manager	0.10	0.10	0.10	0.25
TOTAL	3.64	2.86	2.90	3.18



Public Works Department

Program 554 - Facility Maintenance Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	190,656	183,931	176,421	191,421	222,745	26.26%
Employee Benefits	62,577	70,349	73,675	73,675	84,944	15.30%
Contractual	425,898	585,193	866,700	832,705	716,900	-17.28%
Commodities	40,930	40,240	46,000	46,600	44,400	-3.48%
Capital Outlay	9,858	13,527	11,229	11,229	16,983	51.24%
Other	0	0	0	0	0	0.00%
TOTALS	729,919	893,240	1,174,025	1,155,630	1,085,972	-7.50%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase, and reallocation of effort for this program.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Reduction reflects completion of hurricane recovery projects from prior year, and minor construction work completed in FY2007 but not anticipated in FY08.

Commodities:

Minor reduction in building maintenance supplies.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Public Works Department

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 regular maintenance and repair.
- Collect meter revenue on a scheduled basis.
- Maximize efficiency of operations by inspecting mechanical systems with each collection.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
General Maintenance Supervisor	0.11	0.12	0.12	0.12
Building Maintenance Worker	0.46	0.46	0.46	0.46
TOTAL	0.57	0.58	0.58	0.58



Public Works Department

Program 558 - Meter Maintenance and Collection Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	24,345	24,764	29,600	26,000	30,296	2.35%
Employee Benefits	11,707	12,010	13,194	13,197	13,496	2.29%
Contractual	597	7,090	6,200	6,200	107,300	1630.65%
Commodities	6,481	11,624	26,800	26,800	20,600	-23.13%
Capital Outlay	11,851	1,405	2,450	2,450	401,360	16282%
Other	0	0	0	0	0	0.00%
TOTALS	54,981	56,893	78,244	74,647	573,052	632.39%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Increase reflects contract efforts to install new parking kiosks.

Commodities:

Decrease reflects reduced maintenance efforts due to replacement of individual meters with kiosks.

Capital:

Increase is due to purchase of new parking kiosks as approved by Town Council.



Public Works Department

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.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
PW Assistant Director/Eng.	0.00	0.00	0.00	0.90
Town Engineer	0.90	0.90	0.90	0.00
Project Engineer	2.00	1.00	1.00	1.00
Project Manager	0.00	1.00	1.00	1.00
Project Administrator	0.50	0.50	0.50	0.50
Construction Manager	0.00	0.00	0.00	1.00
	3.40	3.40	3.40	4.40



Public Works Department

Program 561 - General Engineering Services Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	205,743	257,883	274,069	274,069	389,614	42.16%
Employee Benefits	77,559	81,481	95,029	94,798	117,655	23.81%
Contractual	81,314	23,432	30,500	30,500	30,650	0.49%
Commodities	3,842	3,904	4,900	4,900	4,780	-2.45%
Capital Outlay	4,078	3,938	5,205	5,205	8,410	61.58%
Other	0	0	0	0	0	0.00%
TOTALS	372,536	370,638	409,703	409,472	551,109	34.51%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase, and reallocation of effort for this program. Also reflects retaining construction manager salary in operating expenses, rather than transferring to CIP Fund.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs and the addition of the construction manager to this program.

Contractual:

No change.

Commodities:

Minor reduction in travel/professional development and office supplies.

Capital:

Increase due to change in depreciation basis from historical cost to replacement value.



Public Works Department

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.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
PW Assistant Director/Eng.	0.00	0.00	0.00	0.10
Town Engineer	0.10	0.10	0.10	0.00
Public Works Inspector	1.00	1.00	1.00	1.00
TOTAL	1.10	1.10	1.10	1.10



Public Works Department

Program 565 - Right of Way Inspections Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	70,882	75,801	78,650	78,650	80,602	2.48%
Employee Benefits	22,658	26,319	30,348	30,301	30,127	-0.73%
Contractual	0	969	1,000	1,000	970	-3.00%
Commodities	971	884	1,400	1,400	1,400	0.00%
Capital Outlay	1,375	0	1,283	1,283	1,945	51.60%
Other	0	0	0	0	0	0.00%
TOTALS	95,886	103,973	112,681	112,634	115,044	2.10%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs. Reduction due to the allocation of employees with lower longevity costs.

Contractual:

Minor reduction in travel and professional development.

Commodities

No change.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Public Works Department

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.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Services Manager	0.10	0.10	0.10	0.10
Vehicle Maintenance Supervisor	1.00	1.00	1.00	1.00
Mechanic IV	1.00	1.00	1.00	1.00
Mechanic III	3.00	3.00	3.00	3.00
Vehicle Maintenance Office Assistant II	1.00	1.00	1.00	1.00
TOTAL	6.10	6.10	6.10	6.10



Public Works Department

Program 571 - Equipment Operation and Maintenance Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	310,953	314,299	344,929	323,000	362,866	5.20%
Employee Benefits	134,580	141,122	149,003	145,782	164,554	10.44%
Contractual	41,557	60,018	51,900	52,320	52,900	1.93%
Commodities	96,688	104,667	106,900	107,500	105,770	-1.06%
Capital Outlay	6,118	6,118	6,118	6,118	13,335	117.96%
Other	0	0	0	0	0	0.00%
TOTALS	589,896	626,224	658,850	634,720	699,425	6.16%

EXPENDITURES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Minor increase for advertising/bidding costs associated with vehicle purchases.

Commodities:

Minor reduction due to decrease in purchase of minor operating equipment

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value, and purchase of recycling equipment for AC refrigerants.



Public Works Department

PROGRAM: COASTAL MANAGEMENT 581

Mission: This division exists to provide increased storm protection to upland structures and create and maintain recreational beaches to the high standards set for the Town of Palm Beach.

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.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Town Engineer	0.00	0.00	0.00	0.50
Coastal Projects Administrator	1.00	1.00	1.00	0.00
TOTAL	1.00	1.00	1.00	0.50



Public Works Department

Program 581 - Coastal Management Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	71,772	77,777	87,415	55,000	60,500	-30.79%
Employee Benefits	20,843	22,475	25,424	25,424	15,217	-40.15%
Contractual	336,664	251,080	1,334,700	1,332,300	980,700	-26.52%
Commodities	6,197	6,195	7,000	7,100	0	-100.00%
Capital Outlay	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	435,476	357,527	1,454,539	1,419,824	1,056,417	-27.37%

EXPENDITURES

Salaries and Wages:

Decrease is due to vacancy in Coastal Project Coordinator position, offset by assignment of a portion of the Town Engineer's salary to this program.

Employee Benefits:

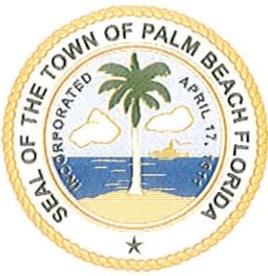
Decrease is due to the vacancy in Coastal Project Coordinator position, offset by assignment of a portion of the Town Engineer's benefits to this program.

Contractual:

Reduction is due to decrease in legal fees and lobbying fees, Reach 8, and elimination of travel/professional development and business expenses.

Commodities:

Reduction reflects elimination of all supplies and materials for this program.



Other



Society of the Four Arts Library



Emergency Management



Other Programs

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.

Program 321 - Library Services Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
<u>Expenditures</u>						
Salaries and Wages	0	0	0	0	0	0.00%
Employee Benefits	0	0	0	0	0	0.00%
Contractual	0	0	0	0	0	0.00%
Commodities	0	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0	0.00%
Other	335,000	235,000	247,000	247,000	259,350	5.00%
TOTALS	335,000	235,000	247,000	247,000	259,350	5.00%

EXPENDITURES

Other:

Increase reflects Town policy of an annual increase of 5% for the Society of the Four Arts Library.



Other Programs

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

Programs 611 to 625 - Transfers Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Capital Improvement Fund (307)	3,617,000	3,812,491	3,378,801	3,378,801	2,096,000	-37.97%
Town Facilities (310)	1,171,000	0	0	0	0	0.00%
Recreation Enterprise Fund (403)	0	22,572	0	0	0	0.00%
Equipment Replacement Fund (320)	0	4,205,523	0	0	0	0.00%
Debt Service Fund (203)	2,187,832	3,018,482	0	0	0	0.00%
Debt Service Fund (201)	384,978	383,578	3,529,000	3,529,000	3,652,000	3.49%
Group Health Retirees (610)	712,256	918,991	993,700	993,700	1,466,000	47.53%
Risk - W/C, Liab, Prop	2,510,033	2,390,000	2,220,201	2,220,201	2,392,000	7.74%
Risk - Florida Blacktop	1,784,377	0	0	0	0	0.00%
Retirement - General Employee	1,811	146	0	0	0	0.00%
TOTALS	12,369,287	14,751,783	10,121,702	10,121,702	9,606,000	-5.10%



Other Programs

EXPENDITURES

Capital Improvement Fund:

Decreases due to reductions in funding for the drainage program. A GO Bond referendum is scheduled for December to determine the future scope of the project.

Debt Service Fund:

(201) Fund - Represents the transfer to the 2003 Revenue Bond Debt Service fund.

Group Health Retiree (610):

This represents an actuarial increase for the employer funded portion of retiree health insurance premiums.

Risk - W/C, Liability, Property:

This transfer is to fund the Town's risk insurance program. The contribution for FY2008 is more than the FY2007 contribution due to increased insurance costs.



Other Programs

Program 710 - Emergency Disaster Response Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenditures						
Salaries and Wages	0	3,868	0	1,400	1,365	100.00%
Employee Benefits	8,462	296	268	100	299	11.57%
Contractual	1,944,123	147,333	86,200	74,560	83,350	-3.31%
Commodities	1,819	17,306	200	1,000	850	325.00%
Capital Outlay	0	5,471	1,501	7,501	1,660	10.59%
Other	0	0	0	0	0	0.00%
TOTALS	1,954,404	174,274	88,169	84,561	87,524	-0.73%

EXPENDITURES

Salaries and Wages:

The increase addresses the overtime pay for the food unit leader, who works in a different department

Employee Benefits:

Payroll taxes on the overtime paid to the food unit leader.

Contractual:

The decrease reflects eliminating an annual pay increase.

Commodities:

Refreshments for training and increased office supplies.

Capital Outlay:

Increase due to change in depreciation basis from historical cost to replacement value.



Other Programs

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

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

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

Program 711 - Contingent Appropriations Budget Summary

	FY2005 Budget	FY2006 Budget	FY2007 Budget	FY2008 Budget	% Change
Expenditures					
Salaries and Wages	0	0	0	0	0.00%
Employee Benefits	0	0	0	0	0.00%
Contractual	0	0	0	0	0.00%
Commodities	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other	745,496	835,000	922,650	926,000	0.36%
TOTALS	745,496	835,000	922,650	926,000	0.36%
Percent of Budget	1.5%	1.5%	1.5%	1.5%	

EXPENDITURES

Other:

Increased to abide by Town adopted policy to fund account at 1.5% of General Fund expenditures.



Debt Service Fund

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. The Town has a 5% debt limit as a percent of assessed valuation per Section 7.01 of the Town Charter.

At this time, no General Obligation Bonds are outstanding.

Revenue Bonds

In FY2000, the Town Council approved the issuance of Revenue Bonds for the purpose of funding the Coastal Protection Project. The proceeds of the Bonds are to be used for beach improvement, restoration and renourishment through the placement of sand and possible construction of groin fields and environmental mitigation for beach stabilization in all or a portion of the beaches located in the Town.

In FY2003, the Town Council approved the issuance of Revenue Bonds for refunding the 2000 Revenue Bonds at a lower rate and for the issuance of \$6,130,000 for the Town facilities projects, including the construction of a new central fire-rescue station and the renovation of Town Hall.

The Revenue Bonds are special obligations of the Town payable solely from and secured solely by the pledged revenues. Pledged revenues shall mean (a) Town monies, (b) any proceeds of bonds originally deposited with the Town and all monies deposited and held from time to time by the Town in the funds and accounts established under the Resolution, in each case until applied in accordance with the Resolution, (c) investment income received by the Town in the funds and accounts established under the Resolution, and (d) any other monies received by the paying agent in connection with repayment of the bonds.

Town Monies shall mean the monies budgeted and appropriated by the Town and deposited into the sinking fund or any other fund established by the Resolution, from non-ad valorem revenues pursuant to the Town's covenant to budget and appropriate non-ad valorem revenues, contained in the Bond Resolution.

The debt service reserve requirement shall equal the lesser of (i) one hundred twenty-five percent (125%) of the average annual amount of debt service on all series of bonds outstanding for the current fiscal year or any future fiscal year, (ii) ten percent (10%) of the respective proceeds of each series of bonds, or (iii) the maximum annual aggregate debt service on all series of bonds outstanding for the then current fiscal year or any future fiscal year.

The Town has covenanted that in each fiscal year of the Town, while the bonds are outstanding, the total non-self-supporting debt service due for the fiscal year of the Town shall not exceed 50% of non-ad valorem revenues of the Town. In addition, the Town has covenanted and agreed that it will not issue any indebtedness or incur any indebtedness payable from or supported by a pledge of the non-ad valorem revenues unless the Town can show that following the issuance of, or incurrence of such additional indebtedness, (i) the total amount of non-ad valorem revenues will be greater than 2.00 times the maximum



Debt Service Fund

debt service and (ii) 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 2003 Revenue Bond, the Town's GO 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 rating upgrades in both revenue and general obligation categories. Moody's Investors Service upgraded the Town's credit rating to Aa1 from Aa2 for the 2003 Revenue bonds and confirmed the Town's current Aaa GO rating. Standard and Poor's upgraded the credit rating on the Revenue bonds to AA+ from A+ and upgraded the Town's 1993 General obligation credit rating to AAA from AA. The AAA credit ratings are the highest ratings these two rating services issue and represent the highest quality investment grade debt.

The revenue bond upgrades provided cost savings to the Town. Credit quality spreads in the market enabled many of the maturities to be offered without insurance, instead using the Aa1/AA+ ratings and avoiding the insurance premium required to elevate the rating to the insured Aaa/AAA level. As a result, insurance costs that were estimated to be \$90,000 were actually only \$25,394. This cost reduction was passed onto the Town in the form of lower debt service on the new money bonds and increased savings on the refunding bonds.

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 2016 are shown below:

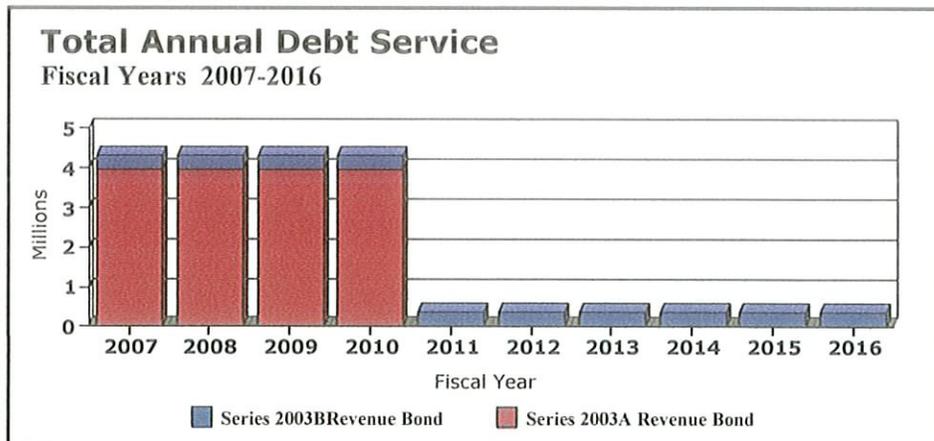
Fiscal Year	2003A Revenue Bond	2003B Revenue Bond	Total
2007	3,954,383	380,971	4,335,354
2008	3,952,223	377,940	4,330,163
2009	3,955,313	379,365	4,334,678
2010	3,952,069	380,221	4,332,290
2011	0	380,578	380,578
2012	0	380,445	380,445
2013	0	379,913	379,913
2014	0	379,118	379,118
2015	0	377,972	377,972
2016	<u>0</u>	<u>381,373</u>	<u>381,373</u>
Total	<u>\$15,813,988</u>	<u>\$3,797,896</u>	<u>\$19,611,884</u>



Debt Service Fund

The 2003A Revenue Bond represents the refunded portion of the 2000 Revenue Bonds. The 2003A bond will be paid in full in 2010. The refunding bond did not extend the maturity of the original bond.

The chart below shows the Town's total annual debt service for FY2007 through FY2016. As the chart shows, the debt service declines dramatically in FY2011 after the 2003A bonds are paid in full.



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>\$12,748,716,861</u>
Legal Debt Margin:	
Debt Limitation - 5% of assessed value	<u>\$ 637,435,843</u>

Debt Summary

Outstanding debt as of September 30, 2007

Gross bonded debt (all debt with a General Obligation Pledge)	\$ 0
General Fund Pledge Obligations	
Non-Ad Valorem Revenue Bonds	<u>16,925,000</u>
Total Gross Debt	<u>\$16,925,000</u>

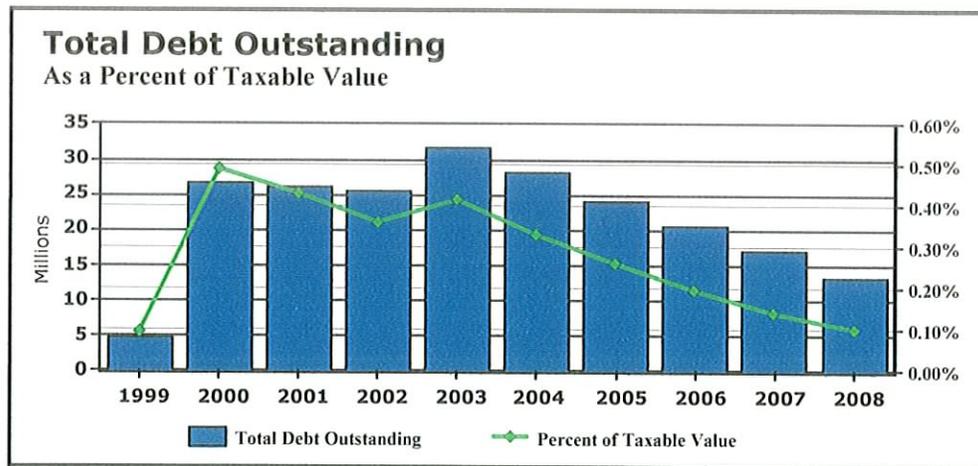


Debt Service Fund

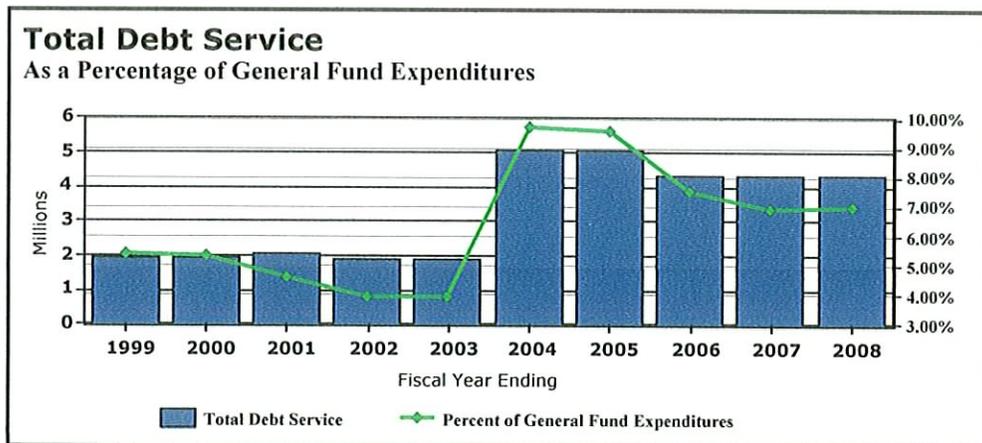
Debt Ratios:

		<u>Per Capita</u>
Population	9,735	
Taxable Value	\$12,748,716,861	1,309,575
Total Gross Debt	16,925,000	1,739

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.

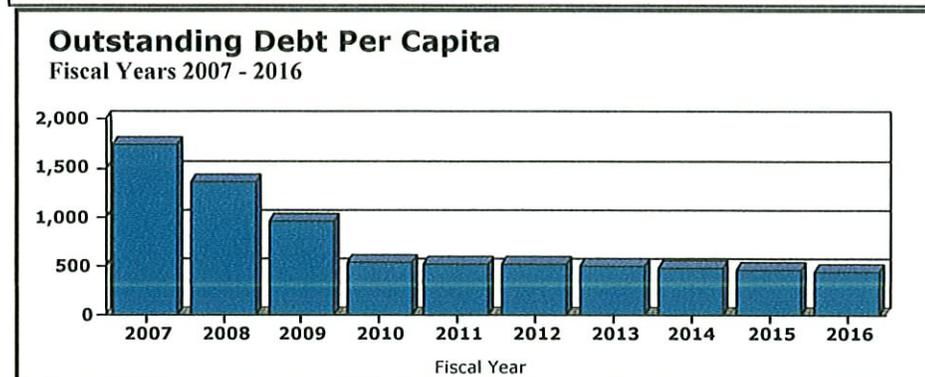
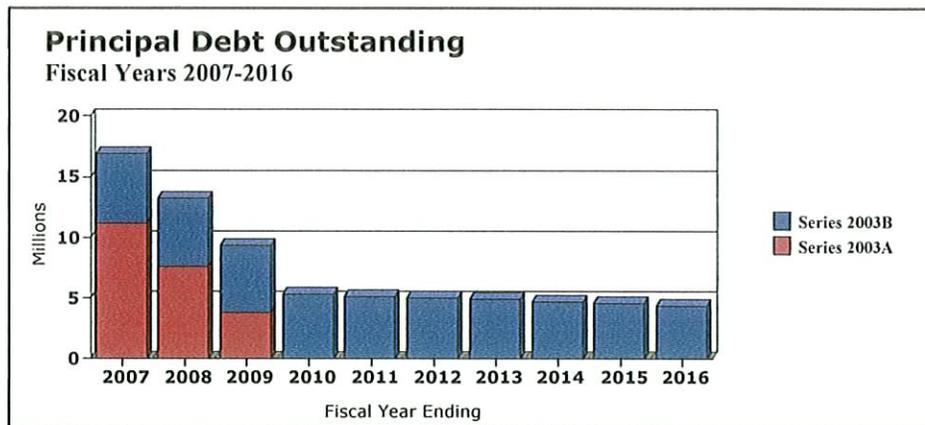




Debt Service Fund

Town of Palm Beach Principal Debt Outstanding FY2007 - FY2016

Fiscal Year Ending	2003A Revenue Bond	2003B Revenue Bond	Total Debt Outstanding	Debt Per Capita 9,735
2007	11,225,000	5,700,000	16,925,000	1,739
2008	7,630,000	5,575,000	13,205,000	1,356
2009	3,885,000	5,445,000	9,330,000	958
2010	0	5,310,000	5,310,000	545
2011	0	5,170,000	5,170,000	531
2012	0	5,025,000	5,025,000	516
2013	0	4,875,000	4,875,000	501
2014	0	4,720,000	4,720,000	485
2015	0	4,560,000	4,560,000	468
2016	0	4,390,000	4,390,000	451





Debt Service Fund

Fund 201 - Series 2003 Revenue Bond Revenue and Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Interest Earnings	242	1,140	1,500	2,000	1,500	0.00%
Transfer from General Fund	384,978	3,402,060	3,529,000	3,529,000	3,652,000	3.49%
Transfer from CCMP PAYG Fund	859,307	935,925	811,356	811,356	681,439	-16.01%
Transfer from Debt Serv Funds	0	0	26,900	26,900	0	-100.00%
TOTALS	1,244,527	4,339,125	4,368,756	4,369,256	4,334,939	-0.77%
Expenditures						
Debt Service Interest	891,285	852,985	750,354	750,354	610,163	-18.68%
Debt Service Principal	350,000	3,480,000	3,585,000	3,585,000	3,720,000	3.77%
Other Bond Expenses	1,500	1,500	8,000	8,000	4,776	-40.30%
TOTALS	1,242,785	4,334,485	4,343,354	4,343,354	4,334,939	-0.19%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	1,742	4,640	25,402	25,902	0	
Beginning Fund Balance	4,158	5,900	10,540	10,540	36,442	
ENDING FUND BALANCE	5,900	10,540	35,942	36,442	36,442	

REVENUES

Transfer from General Fund:

Represents the transfer of funds from the General Fund.

Transfer from CCMP PAYG Fund:

Represents the transfer of funds from the Coastal Protection Pay-As-You-Go Fund to fund debt service.

EXPENDITURES

Debt Service Interest:

Represents the amount of Interest due on the 2003 Revenue bonds in FY2008.

Debt Service Principal

Represents the amount of Principal due on the 2003 Revenue bonds in FY2008.

Other Bond Expenses:

Represents amounts paid to the paying agent on the bonds.



Capital Funds





Capital Funds

CAPITAL FUNDS

Introduction:

The Capital Improvement Fund section includes accomplishments for the current fiscal year by fund as well as summary schedules that reflect each ongoing project and/or projects with carry-over funds from prior years that will be utilized at some point in the future for a designated purpose.

Description of Funds:

The Town accounts for five Capital Funds as described below:

1) Capital Improvement Program (307)

The Capital Improvement Program represents a multi-year analysis of financial requirements, infrastructure needs and policy intention. The Program provides the best assessment of anticipated capital improvements based upon available information and preliminary engineering evaluations and opinions. However, the changing conditions of the Town's infrastructure require that the Program be reviewed and revised annually to insure that potential capital emergencies are averted and that improvements are planned in a timely and cost effective manner.

The magnitude of the cost of many capital projects often causes municipal officials to defer funding for the short-term purpose of avoiding taxation. The longer term analysis provided by our five-year plan is designed to emphasize the continuing need to adequately address the Town's infrastructure requirements which, over the longer term, will provide much greater and necessary benefits to the Town's taxpayers.

The Capital Improvement Program incorporates the policy of "pay as you go" for meeting the infrastructure needs of Palm Beach. This policy was adopted in 1985 and provides major benefits to taxpayers by providing for our infrastructure needs in a timely manner, at the lowest overall cost. This funding policy has reduced the Town's dependency on general obligation bonds for capital improvements, and enhanced the long term financial stability of the Town of Palm Beach.



Capital Funds

While the Capital Improvement Program encompasses a five year period, only the first year of the Program is actually adopted each year by the Town Council for funding and implementation. The out years of the Program are not a budget but provides appropriate financial information for prudent budget and planning recommendations and assists the Town's Elected Officials and Management Staff in the decision making process. Through budgetary action, the first year of the Program becomes the Capital Projects allocation which is funded from the General Operating Budget for the Town. For FY2008 \$2,096,000 has been allocated by the General Fund for capital projects. The FY2008 budget amount includes FY2007 new appropriations of \$3,346,000 and reappropriated budgets of \$8,455,000.

2) Comprehensive Coastal Management Plan (CCMP) (308)

This fund accounts for the pay-as-you-go portion of the Beach Restoration Project.

3) Comprehensive Coastal Management Plan (CCMP) (309)

This fund accounts for the Beach Restoration Project construction costs financed with proceeds from the 2000 Revenue Bond (refunded in 2003). The proceeds of the Bonds are being used for beach improvement, restoration and renourishment through the placement of sand and possible construction of groin fields and environmental mitigation for beach stabilization in all or a portion of the beaches located in Town.

4) Town Facilities Project Fund (310)

This fund accounts for construction costs for the Central Fire-Rescue Station and Town Hall Renovations with proceeds from the 2003 Revenue Bond and transfers from the Capital Improvement and General Funds. The proceeds of the bonds were used for financing the acquisition, construction and equipping of the Central Fire-Rescue facility (including an emergency operations center) and the renovation of Town Hall (including security upgrades) in the future.

5) Equipment Replacement Fund (320)

The purpose of this fund is to create a reserve to fund the replacement cost of existing equipment, vehicles and computers when they reach the end of their useful lives. The fund significantly reduces budgetary fluctuations due to the purchase of large costly pieces of equipment. This fund also contains the fixed asset inventory and depreciation schedule as required by GASB34. This fund receives an annual appropriated transfer from the General Fund equal to the annual depreciation amount on the assets in the fund.



Capital Improvement Program

FUND (307) - CAPITAL IMPROVEMENT PROGRAM FY07 ACCOMPLISHMENTS

Storm Water Drainage Improvements

D-1 Basin (Inlet) - The former D-1 Pump Station was partially demolished to below road level to remove it from the No. Ocean Boulevard cul-de-sac for roadway and drainage improvements.

D-2 (Palmo Way) Pump Station - The new D-2 pump station and conversion of the old pump station to an outfall structure is expected to be complete by September 2007. The storm drain along No. Lake Way between Palmo Way and Nightingale Trail was upgraded during this project. A portion of Nightingale Trail storm drain will be upgraded during FY08.

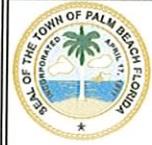
D-10 (Via Marila) Pump Station - Project expects to increase the pumping capacity from 78,000 G.P.M. to 150,000 G.P.M. Plans are approximately 90% complete with an ongoing evaluation of constant speed pumps to be completed by September 2007. Construction that was programmed for Spring 2009 is being reevaluated due to anticipated revenue reductions. Storm drains along No. Lake Way from Garden Road to Via Marila will be upgraded either just before or during this project.

D-14 Pump Station Piping Repair - Discharge piping was upgraded during May 2007 to alleviate some minor leakage.

Point repairs were made to piping on Sunset Avenue and No. Lake Way.

Water Main Improvements

The Town is continuing upon a Joint Participation Agreement with the City of West Palm Beach to upgrade water mains. Colonial Lane and Ibis Isle were replaced in October and December 2006. Work is also planned for Coral Lane, Root Trail, Woodbridge Road and Sanford Avenue.



Capital Improvement Program

Sanitary Sewer Improvements

2007 Sanitary Sewer replacements/repairs were made on Brazilian Easement, Barton/Clarke Alley, 1st National Bank Alley, Bahama Lane and Wells Road.

The sewer main in front of the A-43 Pump Station at 3400 So. Ocean Boulevard was replaced in anticipation of the widening of SR A1A south of Lake Avenue.

Force main and air line improvements were made to Woodbridge Road in anticipation of replacing the water main on this street.

General Improvements

The No. Ocean Boulevard seawall revetment work was completed in May 2007 with pavement restoration anticipated for August 2007.

The Sand Transfer Plant Mitigation work for storm protection was completed in June 2007.

The Seaview Recreation replacement shutter project was completed in February 2007.



Capital Improvement Funds

FUND (307) - CAPITAL IMPROVEMENT PROGRAM PROJECT DESCRIPTIONS FY08 and FY07 Carry-Over Budgets

Storm Water Drainage Improvements

FY08 is the seventh year of a 10-year program to improve north-end drainage. Budget revenue reductions will increase the amount of time to complete anticipated improvements. The Town Council in July 2007 voted to conduct a referendum in December 2007 to see if there is a desire to complete the drainage program using bond proceeds. The FY08 projects include the design and construction of improvements to the existing D-8 collection system and interim renovations to the D-9 (Mediterranean) pump station. There are monies available to address any unanticipated storm pump structure rehabilitation needs.

Project Budget	\$3,683,000*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < \$5,000 annually.)

Sanitary Sewer Improvements (Including Force Main Rehabilitation)

This program allows for general improvements to the sanitary sewerage system. These improvements will include replacement of collection system lines, lining of existing mains, and unscheduled emergency repairs at major and minor pumping stations. This project also includes a multi-year program to systematically replace an aging force main system and install air release valves as necessary. There is an intent to replace existing expelsior and ejector stations with new submersible pump stations.

Public Works envisions building a booster pump station utilizing in-line variable speed pumps to eliminate the need for use of the West Palm Beach Central Pump Station. This will eliminate the operation and maintenance costs at the Central Pump Station and the Town will operate and maintain their own pump station. This project includes monies to fund planned or emergency repairs to the Towns' sewage force main or sewerage facilities shared with the City of West Palm Beach leading to the regional sewage treatment facility.

Project Budget	\$2,507,000*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < \$5,000 annually.)



Capital Improvement Funds

Streets and Roads

Funds were allocated for the purpose of rehabilitating Town maintained bridges and to continue an annual \$500,000 Town wide milling & resurfacing program as well as milling and resurfacing No. Ocean Boulevard north of Onondaga Avenue for \$146,000. Included within these funds is \$1,008,000 for street lights and decorative improvements along SR A1A between Southern Blvd and Royal Palm Way and for street lights along SR A1A from Lake Avenue south to the southerly Town limit.

Project Budget	\$1,804,000*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < \$5,000 annually.)

Undergrounding Utility Lines

Funds are available for the purpose of facilitating the Town's on-going investigation of the feasibility of converting aerial utility lines to underground service. Funds may be used for demonstration projects, engineering studies, special counsel expenses and for other purposes to facilitate a more reliable utility service delivery system for Town residents and business owners.

Project Budget	\$640,000*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < \$5,000 annually.)

Refurbish Memorial Fountain

This project would clean or replace exposed reinforcing steel and replace damaged sections of concrete/stone finish.

Project Budget	\$50,000
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < \$5,000 annually.)



Capital Improvement Funds

Water Main Improvements WPB

This project includes funds for the April 2006 amendment to the Interlocal Agreement with the City of West Palm Beach and includes a continuation of funding for the Town to make improvements to designated water mains throughout the Town.

Project Budget	\$675,000*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < \$5,000 annually.)

Fuel Tank Replacement Program

These funds will allow for the continuation of improvements to our fuel tanks to remain in compliance with state regulations.

Project Budget	\$2,200,000*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < \$5,000 annually.)

North Fire-Rescue Station

These funds will allow for renovations to the truck bay and the continuation of a two-year program to replace windows.

Project Budget	\$242,000*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < \$5,000 annually.)

*Includes FY07 Estimated Carry-over Budget

**Capital Improvement Program
Scaled Back Proposed FY07 Carry-over and Five Year Plan - Fund 307**

Expenditure Budget - Project Description	FY07 Carry-over Budget	Proposed Year 1		Projected Requirements					Five Year Total	
		FY2008	Subtotal	Year 2 FY2009	Year 3 FY2010	Year 4 FY2011	Year 5 FY 2012			
<i>Storm Water System</i>										
General Improvements	3,433,000	250,000	3,683,000	946,000	896,000	896,000	896,000	896,000	7,317,000	
Rehabilitate Storm Pump Structures	2,883,000 (1)	250,000	3,133,000	946,000	896,000	896,000	896,000	896,000	6,767,000	
	550,000	0	550,000	0	0	0	0	0	550,000	
<i>Sanitary Sewer System</i>										
General Improvements	2,007,000	500,000	2,507,000	1,025,000	1,025,000	975,000	925,000	925,000	6,457,000	
Force Main Rehabilitation	654,000	500,000	1,154,000	750,000	750,000	700,000	650,000	650,000	4,004,000	
WPB Central Pump Bypass & Reserve	237,000	0	237,000	125,000	125,000	125,000	125,000	125,000	737,000	
Rehab Sanitary Sewer Pumping Stations	1,116,000	0	1,116,000	50,000	50,000	50,000	50,000	50,000	1,316,000	
	0	0	0	100,000	100,000	100,000	100,000	100,000	400,000	
<i>Streets and Roads</i>										
Bridge Rehabilitation	613,000	1,191,000	1,804,000	500,000	500,000	500,000	500,000	500,000	3,359,000	
Milling & Resurfacing Program	50,000	100,000	150,000	0	0	0	0	0	150,000	
Resurfacing North of Onondaga Avenue	0	500,000	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000	
Street Lights SRA1A Lake Ave South	0	146,000	146,000	0	0	0	0	0	146,000	
Decorative Street Lights	563,000	0	563,000	0	0	0	0	0	563,000	
<i>Bury FPL Overhead Lines</i>										
	640,000	0	640,000	0	0	0	0	0	640,000	
<i>Refurbish Memorial Fountain</i>										
	0	50,000	50,000	0	0	0	0	0	50,000	
<i>Water Main Improvements WPB (2)</i>										
	175,000	500,000	675,000	500,000	500,000	500,000	500,000	500,000	2,675,000	
<i>Fuel Tank Replacement Program (2)(3)</i>										
	1,470,000 (4)	730,000	2,200,000	0	0	0	0	0	2,200,000	
<i>North Fire-Rescue Station</i>										
Truck Bay Repair	117,000	125,000	242,000	0	0	0	0	0	242,000	
Replacement of Windows	10,000	0	10,000	0	0	0	0	0	10,000	
	107,000	125,000	232,000	0	0	0	0	0	232,000	
Total Expenditures	8,455,000	3,346,000	11,801,000	2,971,000	2,921,000	2,871,000	2,821,000	2,821,000	22,940,000	
Offsetting Revenues:		FY2008	FY2009	FY2010	FY2011	FY2012	Total			
Interest		425,000	375,000	325,000	275,000	225,000	1,625,000			
WPB - Water Main Improvements (2)		500,000	500,000	500,000	500,000	500,000	2,500,000			
Recreation Enterprise Fund - Transfer for Fuel Tanks (2)		30,000	0	0	0	0	30,000			
FDOT - Street Lights SRA1A Lake Ave South (2)		295,000	0	0	0	0	295,000			
Total Offsets		1,250,000	875,000	825,000	775,000	725,000	4,155,000			
Net Expenditure/Transfer from General Fund		2,096,000	2,096,000	2,096,000	2,096,000	2,096,000	2,096,000			
Original FY08 Budget Estimate		3,266,000								
Adjustment to General Fund Transfer		-1,170,000								



Capital Improvement Program

Fund 307 - Capital Improvement Program Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Transfer from General Fund (001)	3,617,000	3,812,491	3,378,801	3,378,801	2,096,000	-37.97%
Transfer from Recreation Fund (403)	0	0	0	0	30,000	100.00%
Interest on Investments	358,421	566,245	575,000	575,000	425,000	-26.09%
Miscellaneous	315		0	0	0	0.00%
Grants/Local Revenue	764,601	631,706	402,000	0	795,000	97.76%
TOTALS	4,740,337	5,010,442	4,355,801	3,953,801	3,346,000	-23.18%
Expenses						
Projects	4,574,806	5,261,522	4,811,776	5,697,027	3,221,000	-33.06%
Transfer to LSEF (403)	708,539	0	0	0	0	0.00%
Transfer to CIP Funds (309/310)	483,928	0	306,000	306,000	0	-100.00%
Transfer to General/ Risk Funds (001/501)	320,623	0	0	0	0	0.00%
Capital Contingency	0	0	398,000	0	334,600	-15.93%
TOTALS	6,087,896	5,261,522	5,515,776	6,003,027	3,555,600	-35.54%
TOTAL REVENUES OVER/(UNDER) EXPENSES	(1,347,559)	(251,080)	(1,159,975)	(2,049,226)	(209,600)	
Beginning Fund Equity	13,825,887	12,478,328	12,227,248	12,227,248	10,178,022	
ENDING FUND EQUITY	12,478,328	12,227,248	11,067,273	10,178,022	9,968,422	



Capital Improvement Program

Fund 307 - Capital Improvement Program

REVENUES

Transfer from General Fund (001):

This represents the annual pay-as-you-go funding transferred from the General Fund to the Capital Fund.

Interest on Investments:

The interest rate used to project the return on investments remained at 5% for FY08.

Miscellaneous:

Revenue received in FY05 represents donations received from donors for the Town Park at County Road and Peruvian.

Grants/Local Revenue:

Revenue from FEMA, Florida Department of Transportation, Palm Beach County and City of West Palm Beach is reflected in this line item.

EXPENDITURES

Projects:

The FY08 budget amounts do not include unexpended carry over amounts from prior years.

Transfer to Leisure Services Enterprise Fund (403):

The amount expended in FY05 represents the transfer of remaining balances from existing Leisure Services capital projects to the Leisure Services Enterprise Fund (403).

Transfer to CIP Funds (309/310):

The amount expended in FY05 represents the transfer of unexpended balances from existing projects to Town Hall Renovations in the Town Facilities Fund (310). The amount budgeted in FY07 represents Sand Transfer Plant (\$153,000) and Town Hall Renovations (\$153,000) line items transferred to the Comprehensive Coastal Management Plan (309) and Town Facilities funds (310), respectively.

Transfer to General/Risk Funds (001/501):

The amount expended in FY05 represents a transfer from Capital Fund Contingency approved by Town Council on March 5, 2005 to hire a traffic engineering consultant to review the proposed reconstruction of the traffic circle at South Ocean and Southern Boulevards and a transfer of the balance in the D-12 project to the risk fund for the Florida Black Top settlement.

Capital Contingency:

Per Town policy, 10% of the approved Capital Fund budget is budgeted in a line item entitled "Capital Fund Contingency" for unbudgeted items that arise during the course of the fiscal year. Amounts transferred out of this line item must have Town Council approval.



Comprehensive Coastal Management Project Funds

Fund 308 - Comprehensive Coastal Management Program Pay-As-You-Go Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Bond/Loan Proceeds	0	0	2,418,000	0	0	-100.00%
Interest on Investments	145,018	214,874	220,000	190,000	165,000	-25.00%
Grants	269,459	63,200	0	0	0	0.00%
TOTALS	414,477	278,074	2,638,000	190,000	165,000	-93.75%
Expenses						
Projects	0	0	2,418,000	2,180,000	0	-100.00%
Other Expenses	0	3,208	10,000	10,000	10,000	0.00%
Transfer to Debt Service 2000 (203)	908,668	0	0	0	0	0.00%
Transfer to Debt Service 2003B (201)	859,307	935,925	811,356	811,356	681,439	-16.01%
TOTALS	1,767,975	939,133	3,239,356	3,001,356	691,439	-78.66%
TOTAL REVENUES OVER/(UNDER) EXPENSES	(1,353,498)	(661,059)	(601,356)	(2,811,356)	(526,439)	
Beginning Retained Earnings	6,891,443	5,537,945	4,876,886	4,876,886	2,065,530	
ENDING FUND EQUITY	5,537,945	4,876,886	4,275,530	2,065,530	1,539,091	



Comprehensive Coastal Management Project Funds

Fund 308 - Comprehensive Coastal Management Program Pay-As-You-Go

REVENUES

Bond/Loan Proceeds:

Initially, bond or loan proceeds were budgeted to fund the North Ocean Boulevard Seawall project

Interest on Investments:

The interest rate used to project the return on investments remained at 5% for FY08.

Grants:

Reimbursements from the State of Florida for beach restoration projects and anticipated FEMA revenue for North Ocean Blvd. Seawall are recorded in this item.

EXPENDITURES

Projects:

This reflects the budget for the North Ocean Boulevard Seawall Project.

Other Expenses:

This category includes miscellaneous pay-as-you-go costs.

Transfer to Debt Service 2000 (203 Fund):

Pay-as-you-go transfer to repay debt service on 2000 Beach Restoration bond issue.

Transfer to Debt Service 2003B (201 Fund):

Pay-as-you-go transfer to repay debt service on 2003 Refunding of the 2000 Beach Restoration bond issue.



Comprehensive Coastal Management Project Funds

Fund 309 - Comprehensive Coastal Management Program Bond Proceeds Construction Fund Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Interest Earnings	458,997	501,177	270,000	150,000	100,000	-62.96%
Bond/Loan Proceeds	0	0	3,742,922	0	0	-100.00%
Transfer from CIP (307)	0	0	153,000	0	0	-100.00%
FEMA/Grant Reimbursement	134,688	9,094,821	9,570,000	1,800,000	0	-100.00%
TOTALS	593,685	9,595,998	13,735,922	1,950,000	100,000	-99.27%
Expenses						
Projects	3,048,912	20,172,280	21,848,671	4,600,603	100,000	-99.54%
TOTALS	3,048,912	20,172,280	21,848,671	4,600,603	100,000	-99.54%
TOTAL REVENUES OVER(UNDER) EXPENSES	(2,455,227)	(10,576,282)	(8,112,749)	(2,650,603)	0	
Beginning Retained Earnings	19,897,928	17,442,701	6,866,419	6,866,419	4,215,816	
ENDING FUND EQUITY	17,442,701	6,866,419	(1,246,330)	4,215,816	4,215,816	



Comprehensive Coastal Management Project Funds

Fund 309 - Comprehensive Coastal Management Program Bond Proceeds Construction Fund

REVENUES

Interest on Investments:

The interest rate used to project the return on investments remained at 5% for FY08.

Bond/Loan Proceeds:

Additional funding to be obtained for the CCMP program.

Transfer from CIP (307):

This line item represents money transferred from the 307 Fund for the Sand Transfer Plant.

FEMA/FDEP Reimbursement:

Anticipated FEMA/FDEP reimbursement for beach projects.

EXPENDITURES

Projects:

The FY08 budget amounts do not include unexpended carry over amounts from prior years.



Town Facilities Project Fund

Fund 310 - Town Facilities Project Fund Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Interest on Investments	108,573	185,664	195,000	185,000	80,000	-58.97%
Transfer from General Fund (001)	1,171,000	0	0	0	0	0.00%
Transfer from CIP (307)	483,928	0	153,000	153,000	0	-100.00%
TOTALS	1,763,501	185,664	348,000	338,000	80,000	-77.01%
Expenses						
Projects	1,156,994	183,531	3,616,689	620,000	80,000	-97.79%
TOTALS	1,156,994	183,531	3,616,689	620,000	80,000	-97.79%
TOTAL REVENUES OVER/(UNDER) EXPENSES	606,507	2,133	(3,268,689)	(282,000)	0	
Beginning Retained Earnings	3,285,913	3,892,420	3,894,553	3,894,553	3,612,553	
ENDING FUND EQUITY	3,892,420	3,894,553	625,864	3,612,553	3,612,553	



Town Facilities Project Fund

Fund 310 - Town Facilities Project Fund

REVENUES

Interest on Investments:

The interest rate used to project the return on investments remained at 5% for FY07.

Transfer from General Fund (001):

This item represents a transfer from Undesignated General Fund Balance to supplement original Town Hall Renovation costs for two unforeseen structural conditions and window/door replacement.

Transfer from CIP Fund (307):

This item represents a transfer of prior year unexpended project balances for Town Hall Renovations originally budgeted in the 307 Fund.

EXPENDITURES

Projects:

The FY08 budget amounts do not include unexpended carry over amounts from prior years.



Equipment Replacement Fund

Equipment Replacement Fund - 320

The fund was established to provide a means to replace equipment, excluding enterprise fund equipment, when the end of its useful life has been reached. The fund includes both capital equipment as well as computer equipment.

Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to keep. Annually, depreciation is funded with a transfer from the various departments to the Equipment Replacement Fund based on the economic life and replacement cost of the equipment utilized by each department. The calculation for funding was modified in FY2006 to use replacement cost rather than original cost to insure sufficient funds are available when the asset is replaced.

Depreciation for the fixed assets is calculated using the straight line method which takes the original purchase price less anticipated salvage value divided by the expected useful life of the asset.

The established asset value threshold for inclusion in the Equipment Replacement Fund is: \$2,500 for fixed assets, and \$1,500 for computer assets.

Depreciation Charges by Department FY2008

	Depreciation Amount
General Government	\$2,367
Information Systems	330,000
Human Resources	1,452
Finance	5,438
Planning, Zoning and Building	11,197
Fire-Rescue Department	622,196
Police Department	502,505
Department of Public Works	426,553
Emergency Management	1,660
Total Depreciation	\$1,903,368



Equipment Replacement Fund

Replacement Equipment FY2008

Department	Cost
<i>Fire-Rescue:</i>	
Ford Expedition	36,000
Emergency Transport Rescue Unit (2)	440,000
Ford F250	32,000
Chevy Tahoe	39,000
<i>Police:</i>	
6 Harley Davidson Motorcycles	37,165
6 Crown Victorias	164,566
111 Portable Police Radios	400,600
21 Mobile Radios	88,200
6 Motorcycle Radios	30,000
2 Outboard Boat Engines	18,822
Van	20,000
Logger Recorder	30,000
Tire Balancer	4,000
4 GO-4 Interceptors (Scooters)	105,064
ATV	4,200
Defender TSR (Anthrax) Reader	8,495
<i>Public Works:</i>	
Garbage Packers - 6 yd (3)	198,900
Specialized Recycling Vehicle	104,000
Automobile	16,000
2 ½ yd Utility Dump Truck	46,500
<i>Information Systems:</i>	
Computer Equipment	382,500
Total Equipment Replacement Fund Expenditures	\$2,206,012



Equipment Replacement Fund

Fund 320 - Equipment Replacement Fund Revenue and Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Interest on Investments	127,762	277,438	295,000	550,000	560,000	89.83%
Miscellaneous	1,000	0	0	0	0	0.00%
Surplus Equipment Proceeds	58,992	2,427	40,000	40,000	40,000	0.00%
Transfer from General Fund	1,224,402	5,509,716	1,234,215	1,234,215	1,903,368	54.22%
TOTALS	1,412,156	5,789,581	1,569,215	1,824,215	2,503,368	59.53%
Expenditures						
Capital Outlay - Equipment	714,686	714,772	964,374	1,009,124	1,823,512	89.09%
Capital Outlay - IS Equipment	187,789	257,687	192,205	180,000	382,500	100.00%
TOTALS	902,475	972,459	1,156,579	1,189,124	2,206,012	90.74%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	509,681	4,817,122	412,636	635,091	297,356	
Contingency	0	0	0	0	(100,000)	
Beginning Fund Balance	5,066,070	5,575,751	10,392,873	10,392,873	11,027,964	
ENDING FUND BALANCE	5,575,751	10,392,873	10,805,509	11,027,964	11,225,320	

REVENUE

Interest:

Represents interest earned on the fund. The FY08 interest revenue estimate was calculated using a 5.0% return on surplus funds.

Surplus Equipment Proceeds:

Represents the sale of surplus equipment from the Town Auction through FY05. The Town signed an agreement with Palm Beach County in February 2006 which enabled the Town to start sending surplus equipment to the Palm Beach County Thrift Store for disposition.

Transfer from General Fund:

The FY2006 actual transfer represents the depreciation expense for FY2006 and the additional depreciation appropriated in a budget amendment to fund the modification to the ERF. The transfer represents the depreciation expense for FY2008.



Equipment Replacement Fund

EXPENDITURES

Capital Outlay - Equipment:

Estimated purchases of replacement capital equipment.

Capital Outlay - IS Equipment:

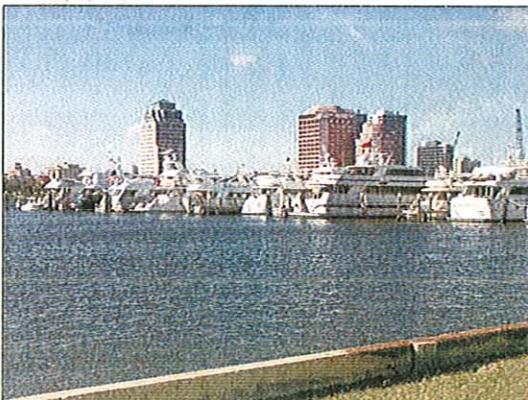
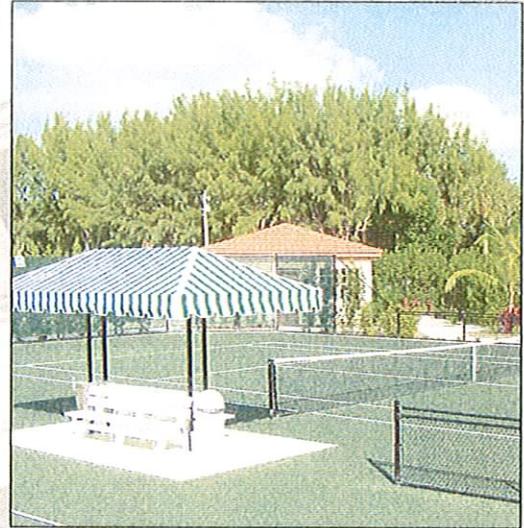
Estimated purchases of replacement IS equipment.

Contingency:

Proposed contingency reserve.

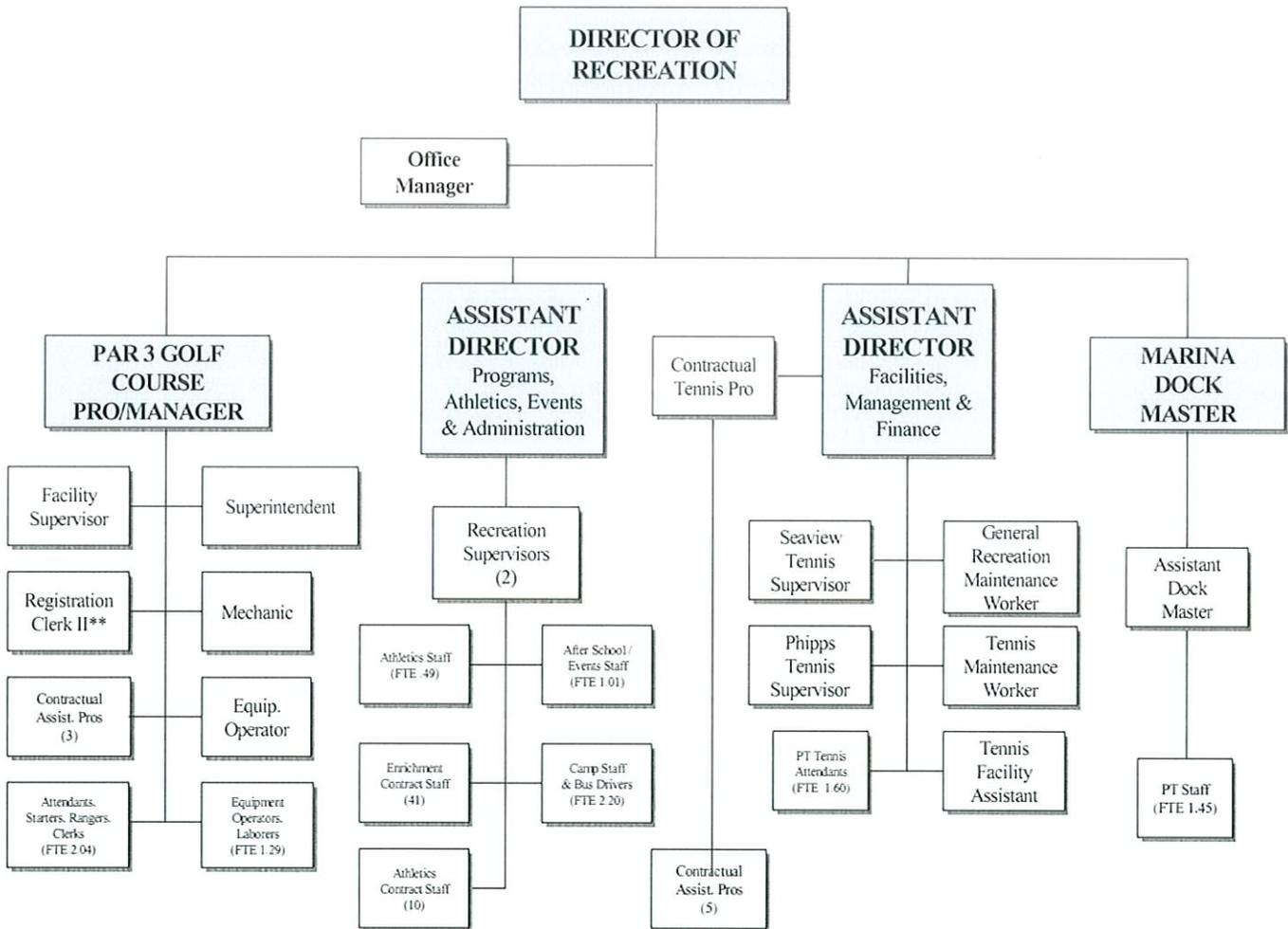


Recreation Enterprise Fund





Recreation Enterprise Fund



** Position scheduled for elimination on Jan. 1 2008

	FY2005	FY2006	FY2007	FY2008
Total Full Time Equivalent Employees	29.83	30.28	32.23	29.17

* Includes FTE share for Public Works staff support.



Recreation Enterprise Fund

PROGRAM: RECREATION ENTERPRISE FUND 403

Mission: The Mission of the Recreation Enterprise Fund is to provide outstanding recreational opportunities and excellent customer service.

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

- Programs and activities that reflect both the uniqueness and interests of the community
- Provide safe, clean, well-maintained facilities
- Manage slip availability to maximize transient traffic
- Set reasonable dockage fees
- Assure that the tennis facility is operated in a fashion that best serves the community
- Provide a high quality golf experience at a competitive price



Recreation Enterprise Fund

Recreation Enterprise Fund Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Peruvian Avenue Docks	623,639	670,331	706,430	655,000	747,000	5.74%
Australian Avenue Docks	1,219,585	1,205,104	1,387,914	1,271,000	1,440,000	3.75%
Brazilian Avenue Docks	716,967	849,774	829,141	1,025,000	861,000	3.84%
Electricity	57,305	70,333	75,000	76,000	76,000	1.33%
Ice Sales	343	178	300	100	300	0.00%
Interest on Investments	103,540	162,422	180,000	90,000	95,000	-47.22%
Sales Tax Commissions	729	688	700	800	800	14.29%
Golf Pro Admin Fee	12,000	12,000	12,000	12,000	12,000	0.00%
Resident Permit Fees	14,984	14,538	17,000	16,500	17,000	0.00%
Non-resident Permit Fees	14,515	9,825	10,000	15,000	16,000	60.00%
Play Tickets	39,041	43,534	48,000	39,000	44,000	-8.33%
Twilight Play Tickets	6,105	13,642	13,200	16,000	16,000	21.21%
Green Fees	202,102	200,526	256,000	195,000	220,000	-14.06%
Twilight Green Fees	211,232	235,138	267,000	235,000	242,000	-9.36%
Riding Cart Rental	117,174	123,794	142,000	125,000	130,000	-8.45%
Pull Cart Rental	26,377	29,621	34,000	31,000	32,000	-5.88%
Club Rentals	0	0	0	0	20,000	100.00%
Driving Range	114,112	111,945	132,000	120,000	120,000	-9.09%
Maint. and Improvement Fee	44,825	44,379	63,000	50,000	50,000	-20.63%
Vending Machine Commission	4,422	5,263	6,000	3,000	5,000	-17%
Tennis Program Registration	550	0	0	0	0	0.00%
Daily Tennis Court Fees	30,399	34,517	33,000	36,500	33,000	0.00%
Annual Tennis Court Fees	46,554	55,789	53,000	55,500	58,300	10.00%
Tennis Tournament	0	0	0	800	1,500	100.00%
Tennis Pro Administration Fees	12,000	12,000	12,000	12,000	12,000	0.00%
Light Meter	138	30	0	0	0	0.00%
Use of Facilities	29,952	29,244	27,600	31,800	34,000	23.19%
Youth Program Registration	1,631	542	0	0	0	0.00%
Adult Program Registration Fees	620	152	0	0	0	0.00%
Youth Program Fees	157,990	196,707	170,000	210,000	225,000	32.35%
Facility Rental Fees	993	2,601	1,800	4,200	3,000	66.67%
Adult Program Fees	27,961	28,874	32,000	30,000	32,000	0.00%
Promotional Merchandise	0	0	0	100	3,000	100.00%
Seaview Park Concession	2,076	2,269	2,500	2,000	2,500	0.00%
Miscellaneous Revenue	390	3,543	0	400	400	100.00%
FEMA Reimbursement	0	43,538	0	0	0	0.00%
TOTALS	3,840,251	4,212,841	4,511,585	4,358,700	4,548,800	0.82%



Recreation Enterprise Fund

Recreation Enterprise Fund Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenses						
Salaries and Wages	1,195,516	1,370,723	1,414,092	1,410,070	1,422,025	0.56%
Employee Benefits	468,982	514,714	577,668	579,337	561,292	-2.83%
Contractual	1,438,188	1,644,161	1,622,789	1,581,067	1,558,770	-3.95%
Commodities	153,793	163,329	180,475	185,070	172,700	-4.31%
Capital Outlay	237,073	240,649	256,300	254,100	269,600	5.19%
Other	0	6,949	0	0	0	0.00%
TOTALS	3,493,552	3,940,525	4,051,324	4,009,644	3,984,387	-1.65%
Operating Revenue over/(under) Expenses	346,699	272,316	460,261	349,056	564,413	
Transfer out to LSEF Equipment Replacement Fund	0	(403,300)	(31,413)	(31,413)	(26,519)	
Transfers out to LSEF Capital Fund Projects	(2,209,746)	(1,850,370)	(537,940)	(537,940)	(200,000)	
LSEF Contingency	0	0	(229,790)	0	(199,000)	
TOTAL REVENUES OVER/(UNDER) EXPENSES	(1,863,047)	(1,981,354)	(338,882)	(220,297)	138,894	
Beginning Retained Earnings			15,082,952	15,082,952	14,862,655	
ENDING RETAINED EARNINGS			14,744,070	14,862,655	15,001,549	



Recreation Enterprise Fund

PROGRAM: MARINA

The Town Docks has three main piers with a total of 88 slips. The slips range in length from 50 feet to 262 feet. Slips are leased annually, seasonally, or daily to transient vessels. As part of the marina property, there are three buildings, three waste oil collection sites, large electrical service panels, three sewage pump-out systems and three parking lots. The buildings contain electrical terminals, heads, showers, lounge and office space.

The Dockmaster is responsible for daily supervision of three employees, slip assignments, safety, and the daily collection of revenues in accordance with established policies.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Dockmaster	1.00	1.00	1.00	1.00
Assistant Dockmaster	1.00	1.00	1.00	1.00
Seasonal Dock Attendant	1.53	1.53	1.53	1.45
Public Works Employees	0.74	0.17	0.33	0.18
TOTAL	4.27	3.70	3.86	3.63



Recreation Enterprise Fund

Marina Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Peruvian Avenue Docks	623,639	670,331	706,430	655,000	747,000	5.74%
Australian Avenue Docks	1,219,585	1,205,104	1,387,914	1,271,000	1,440,000	3.75%
Brazilian Avenue Docks	716,967	849,774	829,141	1,025,000	861,000	3.84%
Electricity	57,305	70,333	75,000	76,000	76,000	1.33%
Ice Sales	343	178	300	100	300	0.00%
Interest on Investments	103,540	162,422	180,000	90,000	95,000	-47.22%
Sales Tax Commissions	435	381	0	400	400	100.00%
Miscellaneous Revenue	390	385	0	400	400	100.00%
TOTALS	2,722,204	2,958,908	3,178,785	3,117,900	3,220,100	1.30%
Expenses						
Salaries and Wages	151,014	182,027	186,950	189,020	191,438	2.40%
Employee Benefits	65,874	71,424	84,596	84,563	78,342	-7.39%
Contractual	933,101	1,086,530	1,063,789	1,049,181	1,078,120	1.35%
Commodities	8,669	7,226	10,475	11,700	13,100	25.06%
Capital Outlay	145,784	144,795	145,000	145,000	155,500	7.24%
Other	0	0	0	0	0	0.00%
TOTALS	1,304,442	1,492,002	1,490,810	1,479,464	1,516,500	1.72%
Operating Revenues over/(under) Expenses	1,417,762	1,466,906	1,687,975	1,638,436	1,703,600	
Transfer out to LSEF Capital Fund	(1,436,436)	(999,124)	(84,600)	(84,600)	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	(18,674)	467,782	1,603,375	1,553,836	1,703,600	



Recreation Enterprise Fund

REVENUE

Peruvian Avenue Docks:

Increase in revenue is attributed to the proposed slip rate increases for annual and seasonal leases, as well as monthly and daily rates.

Australian Avenue Docks:

Increase in revenue is attributed to the proposed slip rate increases for annual and seasonal leases, as well as monthly and daily rates.

Brazilian Avenue Docks:

Increase in revenue is attributed to the proposed slip rate increases for annual and seasonal leases, as well as monthly and daily rates.

Electricity:

Increase is due to Resolution No. 14-06 (adopted February 14, 2006) which increased all additional electric charges to: \$.10/ft/day for and additional 50 amps of service and \$.20/ft/day for an additional 100amps of service.

Ice Sales:

Bags of ice are available for purchase at the Town docks.

Interest on Investments:

The interest rate used to project the return on investments was increased from 3.0% in FY06 to 5.0% in FY07.

Sales Tax Commissions:

Discount received from the State of Florida for timely filing and payment of sales tax returns. Small numbers, no appreciable change.

Miscellaneous Revenue:

No meaningful changes are expected.

EXPENSES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan, the annual competitive pay increase.

Employee Benefits:

Decrease due to adjustment in the FTE for the actuarially determined retirement costs and health insurance costs.

Contractual:

Increase due to minor facility improvements and maintenance, as well as increased in fees for waste disposal.

Commodities:

Increase due to the need for additional maintenance and improvement supplies and equipment to comply with higher standards of care and appearance.

Capital Outlay:

Annual depreciation.

Transfer out to LSEF Capital Fund:

FY05 - Cost of planned dredging and parking improvements

FY06 - Funds for continued implementation of the Dock Master Plan and replacement of a fire pipe

FY07- Funds for continued implementation of Town Docks Master Plan: \$1,064,800 (\$980,200 carry over from F/Y2006 and \$84,600 new funds).



Recreation Enterprise Fund

PROGRAM: GOLF COURSE

The Palm Beach Par 3 Golf Course is a scenic and challenging eighteen hole course with holes ranging in length from 100 to 240 yards. Four of the holes border the Atlantic Ocean and three run along the Intracoastal Waterway. Situated in the middle of the course are the pro shop, driving range, and putting green. Balls for the driving range, clubs, gas carts and pull carts can be rented from the pro-shop. The pro shop also sells a variety of golf apparel and equipment.

The Golf Pro-Manager is responsible for the supervision and management of the golf course. The Pro-Manager hires and compensates P.G.A. professionals for private lessons and group clinics available throughout the year.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Pro-Manager	1.00	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00	1.00
Golf Course Facility Supervisor	1.00	1.00	1.00	1.00
Registration Clerk II	1.00	1.00	1.00	0.25
Golf Mechanic	1.00	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00
Spray Tech/Equip. Operator	0.00	0.00	0.00	0.00
Golf Laborer	0.15	0.41	0.54	0.54
Registration Clerk	1.95	1.95	2.08	2.04
Part-time Equipment Operator	0.95	0.95	0.41	0.45
Public Works Employees	0.14	n/a	0.13	0.14
TOTAL	9.19	9.31	9.16	8.42



Recreation Enterprise Fund

Par 3 Golf Course Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Golf Pro Admin Fee	12,000	12,000	12,000	12,000	12,000	0.00%
Use of Facilities	6,677	6,982	8,600	7,800	15,000	74.42%
Resident Permit Fees	14,984	14,538	17,000	16,500	17,000	0.00%
Non-resident Permit Fees	14,515	9,825	10,000	15,000	16,000	60.00%
Play Tickets	39,041	43,534	48,000	39,000	44,000	-8.33%
Twilight Play Tickets	6,105	13,642	13,200	16,000	16,000	21.21%
Green Fees	202,102	200,526	256,000	195,000	220,000	-14.06%
Discount Green Fees	211,232	235,138	267,000	235,000	242,000	-9.36%
Riding Cart Rental	117,174	123,794	142,000	125,000	130,000	-8.45%
Pull Cart Rental	26,377	29,621	34,000	31,000	32,000	-5.88%
Club Rentals	0	0	0	0	20,000	100.00%
Driving Range	114,112	111,945	132,000	120,000	120,000	-9.09%
Maint. and Improvement Fee	44,825	44,379	63,000	50,000	50,000	-20.63%
Sales Tax Commission	294	307	400	400	400	0.00%
Vending Machine Commission	4,422	5,263	6,000	3,000	5,000	-17%
Miscellaneous Revenue	0	3,158	0	0	0	0.00%
TOTALS	813,860	854,652	1,009,200	865,700	939,400	-6.92%
Expenses						
Salaries and Wages	362,494	413,388	411,490	404,850	399,558	-2.90%
Employee Benefits	146,625	158,257	163,587	163,212	158,490	-3.12%
Contractual	236,448	243,628	267,850	235,443	218,800	-18.31%
Commodities	99,670	103,436	98,900	100,300	96,100	-2.83%
Capital Outlay	53,558	57,210	64,500	64,500	60,000	-6.98%
Other	0	0	0	0	0	0.00%
TOTALS	898,795	975,919	1,006,327	968,305	932,948	-7.29%
Operating Revenues over/(under) Expenses	(84,935)	(121,267)	2,873	(102,605)	6,452	
Transfer out to LSEF Capital Fund	0	(15,310)	0	0	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	(84,935)	(136,577)	2,873	(102,605)	6,452	



Recreation Enterprise Fund

REVENUE

Golf Pro Administration Fee:

Fee paid by Golf Pro as part of annual contract agreement.

Use of Facilities:

Fee paid to the Town for the use of the course/range for lessons. Additional revenue is due to the increase of fee charged to the pro, as described in the annual pro contract agreement.

Resident Pass Fees:

Fee paid by resident for annual pass.

Non-resident Pass Fees:

Fee paid by non-resident for annual pass. Increase due to the growth in program interest.

Play Tickets:

Fee paid for 12 play multi use ticket. Decrease due to fluctuating interest in program.

Twilight Play Tickets:

Fee paid for 12 play multi use ticket valid after 2:00 pm. Increase due to renewed interest in twilight rates.

Green Fees:

Fee paid for daily play on golf course. Decrease due to adjustment of play volume estimates.

Discount Green Fees:

Fee paid for daily play on Golf course at discounted rates. Decrease due to adjustment of play volume estimates.

Riding Cart Rental:

Fee paid for rental of golf cart during play on course. Decrease due to adjustment of play volume estimates.

Pull Cart Rental:

Fee paid for rental of golf club pull cart. Decrease due to adjustment of play volume estimates.

Club Rentals:

Fee paid for use of Town owned rental clubs. Revenue previously received by Head Pro per past contracts.

Driving Range:

Fee paid for use of buckets of golf balls on driving range. Decrease due to adjustment of usage estimates.

Maintenance and Improvement Fee:

Fee paid per round of golf for maintenance and improvement of course. Decrease due to adjustment of play volume estimates.

Sales Tax Commission:

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

Vending Machine Commission:

All vending machine commission revenue. Small decrease due to reduced volume.



Recreation Enterprise Fund

EXPENSES

Salaries and Wages:

Decrease due to the elimination of the Registration Clerk II, through attrition. However, these expenses include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to the adjustment in the actuarially determined retirement costs and health insurance costs.

Contractual:

Decrease due to re-assignment of previously contracted work to employees, as well as a decreased need for minor facility improvements and reduced utility consumption.

Commodities:

Decrease due to reduced equipment/supplies replacement frequency.

Capital Outlay:

Annual Depreciation.

Transfer out to LSEF Capital Fund:

FY06 - Swale drainage project
No scheduled projects for FY08.



Recreation Enterprise Fund

PROGRAM: TENNIS

The Tennis program provides open play, lessons, group clinics, tournaments and league competition for children and adults. These programs are offered throughout the year on the fourteen tennis courts at the Seaview Park and Phipps Ocean Park Tennis Centers. The Assistant Director of Facilities, in addition to other duties, is responsible for the supervision and management of the Town's tennis programs and facilities, with assistance from the tennis staff.

A Contractual Tennis Pro coordinates the lessons, group clinics, tournaments and league competition. Assistant Tennis Instructors are hired and compensated by the Contractual Tennis Pro. Tennis lesson fees paid by participants cover 100% of the cost of tennis lessons given by the Contractual Tennis Pro and/or Assistant Tennis Instructors. Recreation Maintenance personnel provide daytime tennis court maintenance service five days a week, monthly maintenance and annual reconditioning, while Public Works personnel assists with maintenance on weekends and holidays.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Tennis Pro-Manager	1.00	1.00	1.00	0.00
Tennis Facility Supervisor	2.00	2.00	2.00	2.00
Tennis Maintenance Worker	0.00	0.00	1.00	1.00
Facility Assistant	0.00	0.00	1.00	1.00
Recreation Maintenance Worker	0.50	0.50	0.20	0.20
Tennis Attendants	3.20	3.45	1.80	1.60
Public Works Employees	0.13	0.13	0.13	0.13
TOTAL	6.83	7.08	7.13	5.93



Recreation Enterprise Fund

Tennis Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Tennis Program Registration Fees	550	0	0	0	0	0.00%
Daily Tennis Court Fees	30,399	34,517	33,000	36,500	33,000	0.00%
Annual Tennis Court Fees	46,554	55,789	53,000	55,500	58,300	10.00%
Tennis Tournament	0	0	0	800	1,500	100.00%
Tennis Pro Administration Fees	12,000	12,000	12,000	12,000	12,000	0.00%
Use of Facilities	23,275	22,262	19,000	24,000	19,000	0.00%
Light Meter	138	30	0	0	0	0.00%
TOTALS	112,916	124,598	117,000	128,800	123,800	5.81%
Expenses						
Salaries and Wages	226,840	233,897	245,618	246,200	219,235	-10.74%
Employee Benefits	113,967	127,375	125,881	126,393	107,798	-14.37%
Contractual	44,028	66,351	38,350	44,410	42,650	11.21%
Commodities	7,683	10,248	14,400	14,060	11,000	-23.61%
Capital Outlay	4,470	5,149	7,800	7,800	5,000	-35.90%
Other	0	3,741	0	0	0	0.00%
TOTALS	396,988	446,761	432,049	438,863	385,683	-10.73%
Operating Revenues over/(under) Expenses	(284,072)	(322,163)	(315,049)	(310,063)	(261,883)	
Transfer out to LSEF Capital Fund	(651,096)	(835,936)	(426,568)	(426,568)	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	(935,168)	(1,158,099)	(741,617)	(736,631)	(261,883)	



Recreation Enterprise Fund

REVENUES

Tennis Program Registration Fees:

This account was eliminated.

Daily Tennis Court Fees:

All revenues related to daily court reservations at Tennis facilities. No appreciable change.

Annual Tennis Court Fees:

All revenues related to annual tennis facility permits. Additional revenue due to proposed fee increase.

Tennis Tournaments:

Fee paid for participation in various tournaments and special events.

Tennis Pro Administrative Fees:

Fee paid by Tennis Pro as part of annual contract agreement.

Use of Facilities:

Fee paid to the Town for the use of the courts during lessons. Rate is calculated as \$7.00 per pro court hour of usage and is set as part of the annual contract agreement. No appreciable change due to anticipated shortage of court space for lessons during the Seaview Renovation project.

Tennis Light Meter:

Revenue line item eliminated to increase customer satisfaction.

EXPENSES

Salaries and Wages:

Decrease due to the elimination of the Tennis Manager, through attrition. However, these expenses include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Decrease is due to the elimination of the Tennis Manager, as well as the adjustment in the actuarially determined retirement costs and health insurance costs.

Contractual:

Increase due to higher landscaping, building upkeep, and court maintenance costs.

Commodities:

Decrease due to reduced equipment/supplies replacement frequency.

Capital Outlay:

Annual Depreciation.

Transfer out to LSEF Capital Fund:

FY06 - Construction of two additional courts and the relocation of bathroom facilities at Phipps Ocean Park
Engineering and design in FY06 for the FY07 Seaview Tennis Center Renovation.

Phipps Tennis Maintenance Building

FY07 - Seaview Tennis Center renovation



Recreation Enterprise Fund

PROGRAM: RECREATION PROGRAMS & EVENTS

A variety of adult and youth programs are offered at the Recreation Center throughout the year. Revenue received from participant program fees cover all direct costs, including class supplies and contractual instructors. A few examples of adult programs offered include: fitness/wellness, History of Palm Beach, foreign languages, painting/drawing, yoga, ballroom and line dancing, and calligraphy. Youth program examples include athletics, arts & crafts, dance, self defense, pre-school programs and a variety of other enrichment instructional classes. In addition to these activities, the Town also offers an after school youth program throughout the school year, day camps during the summer months and winter and spring holidays, and a variety of annual special events.

All instructors and sports officials are hired contractually. The total cost for instructors and class materials are paid for through participant program and sponsor fees. The Assistant Director of Programs, in coordination with the Recreation Supervisors, plan, implement, and evaluate the various programs and town-wide special events.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Recreation Supervisor	1.00	1.00	2.00	2.00
Recreation Maintenance Worker	0.40	0.40	0.30	0.30
Bus Driver	0.31	0.31	0.48	0.26
Activity Leader	3.18	3.08	3.44	3.44
Registration Clerk I	0.05	0.05	0.16	0.00
TOTAL	4.94	4.84	6.38	6.00



Recreation Enterprise Fund

Recreation Programs & Events Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Youth Program Registration Fees	1,631	542	0	0	0	0.00%
Adult Program Registration Fees	620	152	0	0	0	0.00%
Youth Program Fees	157,990	196,707	170,000	210,000	225,000	32.35%
Facility Rental Fees	993	2,601	1,800	4,200	3,000	66.67%
Adult Program Fees	27,961	28,874	32,000	30,000	32,000	0.00%
Promotional Merchandise	0	0	0	100	3,000	100.00%
Seaview Park Concession	2,076	2,269	2,500	2,000	2,500	0.00%
Sales Tax Commission	0	0	300	0	0	-100.00%
TOTALS	191,271	231,145	206,600	246,300	265,500	28.51%
Expenses						
Salaries and Wages	115,698	136,469	197,841	197,700	208,171	5.22%
Employee Benefits	33,377	38,863	59,888	60,251	63,049	5.28%
Contractual	105,070	118,353	109,400	117,403	111,000	1.46%
Commodities	18,098	15,392	20,600	19,100	17,600	-14.56%
Capital Outlay	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	272,243	309,077	387,729	394,454	399,820	3.12%
Operating Revenues over/(under) Expenses	(80,972)	(77,932)	(181,129)	(148,154)	(134,320)	
Transfer out to LSEF Capital Fund	(122,214)	0	(26,772)	(26,772)	(200,000)	
TOTAL REVENUES OVER/(UNDER) EXPENSES	(203,186)	(77,932)	(207,901)	(174,926)	(334,320)	



Recreation Enterprise Fund

REVENUES

Youth Program Registration Fees:

Line item eliminated and fee included in program cost to improve customer relations.

Adult Program Registration Fees:

Line item eliminated and fee included in program cost to improve customer relations.

Youth Program Fees:

All revenues related to fees paid for a variety of youth programs. Increase due to fee adjustments and increased program opportunities, as well as a larger share of fees associated with contracted classes.

Facility Rental Fees:

All revenues related to fees paid for rental of rooms at Seaview Recreation Center. Increase in amount of rentals and small fee increase.

Adult Program Fees:

All revenues related to fees paid for a variety of adult programs. No appreciable change.

Seaview Park Concession:

Proceeds from vending machines at Seaview Park. No appreciable change.

Sales Tax Commission:

Discount received from the State of Florida for timely filing and payment of sales tax returns. This line item is being discontinued and the discounts received will be reflected in the identical line item under the 509 Marina program and 620 Golf program.

EXPENSES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

No appreciable change. Expenses are associated with various instructors, field trips, and special events.

Commodities:

Decrease due to reduced equipment/supplies replacement frequency.

Transfer out to LSEF Capital Fund:

FY06 - Seaview Tot Lot Slide replacement

FY07 - Hood Fire Suppression System



Recreation Enterprise Fund

PROGRAM: ADMINISTRATION & GENERAL MAINTENANCE

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, policies and procedures, 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 programs and services offered to the community.

Administrative management of Town recreation facilities includes the coordination, monitoring, and oversight of daily maintenance, preventative maintenance, and special projects. The coordination and management of special projects is completed in conjunction with department staff and the Public Works Department.

Full Time Equivalent Employees	FY2005	FY2006	FY2007	FY2008
Director of Recreation	1.00	1.00	1.00	1.00
Assistant Director of Recreation	0.00	0.00	2.00	2.00
Recreation Supervisor II	2.00	2.00	0.00	0.00
Recreation Office Manager	1.00	1.00	1.00	1.00
Recreation Maintenance Worker	0.10	0.10	0.50	0.50
Part Time Equipment Operator	0.00	0.75	0.75	0.30
Public Works Employees	0.50	0.50	0.45	0.39
TOTAL	4.60	5.35	5.70	5.19



Recreation Enterprise Fund

Administration & General Maintenance Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Expenses						
Salaries and Wages	339,470	404,942	372,193	372,300	403,623	8.44%
Employee Benefits	109,139	118,795	143,716	144,918	153,613	6.89%
Contractual	119,541	129,299	143,400	134,630	108,200	-24.55%
Commodities	19,673	27,027	36,100	39,910	34,900	-3.32%
Capital Outlay	33,261	33,495	39,000	36,800	49,100	25.90%
Other	0	3,208	0	0	0	0.00%
TOTALS	621,084	716,766	734,409	728,558	749,436	2.05%

EXPENSES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Decrease due to re-assignment of previously contracted work to employees, as well as a decreased need for minor facility improvements.

Commodities:

Decrease due to the decreased need for equipment replacements.

Capital Outlay:

Annual Depreciation.



TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Jane Struder, Director of Finance
FROM: Jay Boodheshwar, Director of Recreation
SUBJECT: FY 2008 Proposed Fee Schedules
DATE: July 18, 2007

The attached fee schedules, which include golf course, recreation center, tennis facility, and dock rates, detail the fee increases for fiscal year 2008 as recommended by staff.

Rick Dytrych, Golf Pro-Manager, is not recommending any adjustments to the golf fee schedule with the exception of the annual passes. He feels we have reached the market threshold where additional increases to daily fees would be counterproductive. Emphasis in the upcoming year will be given to increasing volume of play.

Alan Brown, Assistant Director, is not recommending any adjustments to the tennis fee schedule with the exception of annual passes. He feels with the uncertainty of the construction schedule for the Seaview Facility, it would be best to wait until we have two equal facilities before raising daily fees. The proposed increase in the annual pass fee is projected to increase tennis revenues by approximately \$6,000. He also proposed no increases in recreation center rental fees.

Jon Luscomb, Dockmaster, is recommending across the board increases for dockage rates based on the most current surveys and trends in the marina business. These proposed dockage rate increases are anticipated to increase marina revenues by approximately \$124,000.

JB:ab

c: Peter B. Elwell, Town Manager
Alan E. Brown, Assistant Recreation Director
Jon Luscomb, Dockmaster
Rick Dytrych, Golf Pro-Manager

attachments

Exhibit I
RECREATION DEPARTMENT FEE SCHEDULES
 Golf Course

<u>FEE CLASSIFICATION</u> (Fees listed do not include tax)	<u>FY-2007 EXISTING FEE</u>	<u>FY-2008 PROPOSED FEE</u>
<i><u>Annual Permits</u></i>		
Annual Pass - Resident Single	\$ 850.00	\$ 900.00
Annual Pass - Resident Double	\$ 1,200.00	\$ 1,300.00
Annual Pass - Non-Resident Single	\$ 900.00	\$ 990.00
Annual Pass - Non-Resident Double	\$ 1,275.00	\$ 1,400.00
<i><u>Winter Rates (Dec. 15th - April 15th)</u></i>		
Greens Fee	\$ 27.50	\$ 27.50
Twilight Greens Fee (after 3:00 p.m.)	\$ 22.00	\$ 22.00
Junior Greens Fee	\$ 15.50	\$ 15.50
Riding Cart - Double	\$ 26.00	\$ 26.00
Half Riding Cart	\$ 13.00	\$ 13.00
Twilight Riding Cart-Double	\$ 20.00	\$ 20.00
Half Twilight Riding Cart	\$ 10.00	\$ 10.00
Discount Pass - 12 play	\$ 255.00	\$ 255.00
Twilight Discount Pass - 12 play	\$ 210.00	\$ 210.00
Dawn/dusk 9 hole Greens fee	\$ 16.25	\$ 16.25
Junior 9 hole Greens fee	\$ 11.00	\$ 11.00
Pull Cart	\$ 5.00	\$ 5.00
Rental Clubs – Adult 18 Holes	\$ n/a	\$ 16.00
Rental Clubs – Adult 9 Holes	\$ n/a	\$ 10.00
Rental Clubs - Youth	\$ n/a	\$ 10.00
Range - Warm Up Bucket	\$ 4.69	\$ 4.69
Range - Large Bucket	\$ 6.57	\$ 6.57
Maintenance & Improvement Fee	\$ 2.00	\$ 2.00

Exhibit II
RECREATION DEPARTMENT FEE SCHEDULES
Golf Course

<u>FEE CLASSIFICATION</u> (Fees listed do not include tax)	<u>FY-2007</u> <u>EXISTING FEE</u>	<u>FY-2008</u> <u>PROPOSED FEE</u>
<i><u>Transition Rates (November 1st - Dec 15th & April 16th - 30th)</u></i>		
Greens Fee	\$ 24.50	\$ 24.50
Twilight Greens Fee (after 3:00 p.m.)	\$ 20.50	\$ 20.50
Junior Greens Fee	\$ 12.00	\$ 12.00
Riding Cart - Double	\$ 22.00	\$ 22.00
Half Riding Cart	\$ 11.00	\$ 11.00
Twilight Riding Cart-Double	\$ 18.50	\$ 18.50
Half Twilight Riding Cart	\$ 9.25	\$ 9.25
Discount Pass - 12 play	\$ 230.00	\$ 230.00
Twilight Discount Pass - 12 play	\$ 195.00	\$ 195.00
Dawn/dusk 9 hole Greens fee	\$ 15.00	\$ 15.00
Junior 9 hole Greens fee	\$ 10.00	\$ 10.00
Pull Cart	\$ 5.00	\$ 5.00
Rental Clubs – Adult 18 Holes	\$ n/a	\$ 16.00
Rental Clubs – Adult 9 Holes	\$ n/a	\$ 10.00
Rental Clubs - Youth	\$ n/a	\$ 10.00
Range - Warm Up Bucket	\$ 4.69	\$ 4.69
Range - Large Bucket	\$ 6.57	\$ 6.57
Maintenance & Improvement Fee	\$ 2.00	\$ 2.00

Exhibit III
RECREATION DEPARTMENT FEE SCHEDULES
 Golf Course

<u>FEE CLASSIFICATION</u> (Fees listed do not include tax)	<u>FY-2006 EXISTING FEE</u>	<u>FY-2008 PROPOSED FEE</u>
<i><u>Summer Rates (May 1st - Oct. 31st)</u></i>		
Semi-Annual Pass - Resident Single	\$ 300.00	\$ 300.00
Semi-Annual Pass - Resident Double	\$ 400.00	\$ 400.00
Semi-Annual Pass - Non-Resident Single	\$ 300.00	\$ 300.00
Semi-Annual Pass - Non-Resident Double	\$ 400.00	\$ 400.00
Greens Fee	\$ 16.75	\$ 16.75
Junior Greens Fee	\$ 9.50	\$ 9.50
Twilight Greens Fee (after 5:30 p.m.)	\$ 14.50	\$ 14.50
Riding Cart - Double	\$ 14.50	\$ 14.50
Half Riding Cart	\$ 7.25	\$ 7.25
Twilight Riding Cart - Double	\$ 13.00	\$ 13.00
Half Twilight Riding Cart	\$ 6.50	\$ 6.50
Discount Pass - 12 play	\$ 152.50	\$ 152.50
Twilight Discount Pass - 12 play	\$ 130.00	\$ 130.00
Dawn/Dusk 9 Hole Greens Fee	\$ 10.00	\$ 10.00
Pull Cart	\$ 4.00	\$ 4.00
Rental Clubs – Adult 18 Holes	\$ n/a	\$ 12.00
Rental Clubs – Adult 9 Holes	\$ n/a	\$ 8.00
Rental Clubs - Youth	\$ n/a	\$ 8.00
Range - Warm Up Bucket	\$ 4.69	\$ 4.69
Range - Large Bucket	\$ 6.57	\$ 6.57
Maintenance & Improvement Fee	\$ 2.00	\$ 2.00

Exhibit IV
RECREATION DEPARTMENT FEE SCHEDULES
 Recreation Center

<u>FEE CLASSIFICATION</u> (Fees listed do not include tax)	<u>FY-2007</u> <u>EXISTING FEE</u>	<u>FY-2008</u> <u>PROPOSED FEE</u>
<i><u>Facility Rental Fees</u></i>		
Meeting Room	\$ 40.00	\$ 40.00
Auditorium	\$ 60.00	\$ 60.00
Gameroom / Snack Bar	\$ 60.00	\$ 60.00
Athletic Field - Special Event Use	\$ 50.00	\$ 50.00
Athletic Field - League Play/Practice	\$ 65.00	\$ 65.00
After Hours Supervision	\$ 25.00	\$ 25.00
Facility Cleanup	\$ 25.00	\$ 25.00
Damage Deposit	\$ 200.00	\$ 200.00

Exhibit V
RECREATION DEPARTMENT FEE SCHEDULES
 Seaview & Phipps Tennis Facilities

<u>FEE CLASSIFICATION</u> (Fees listed do not include tax)	<u>FY-2007</u> <u>EXISTING FEE</u>	<u>FY-2008</u> <u>PROPOSED FEE</u>
<i><u>Annual Permits</u></i>		
Annual Pass - Resident Adult	\$ 200.00	\$ 220.00
Annual Pass - Resident Junior	\$ 40.00	\$ 45.00
Annual Pass - Resident Family	\$ 300.00	\$ 330.00
Annual Pass - Non-Resident Adult	\$ 450.00	\$ 495.00
Annual Pass - Non-Resident Junior	\$ 100.00	\$ 110.00
Annual Pass - Non-Resident Family	\$ 650.00	\$ 715.00
<i><u>Daily Court Fees</u></i>		
Resident Adult	\$ 6.10	\$ 6.10
Resident Junior	\$ 2.81	\$ 2.81
Non-Resident Adult	\$ 9.39	\$ 9.39
Non-Resident Junior	\$ 4.69	\$ 4.69

Exhibit VI
RECREATION DEPARTMENT FEE SCHEDULES
 Town Docks

<u>FEE CLASSIFICATION</u>	<u>FY-2007 EXISTING FEE</u>	<u>FY-2008 PROPOSED FEE</u>
<i>Annual Rate - \$/foot</i>		
50 Foot Slip	\$ 0.85	\$ 0.88
60 Foot Slip	\$ 0.85	\$ 0.88
80 Foot Slip	\$ 0.87	\$ 0.90
100 Foot Slip	\$ 0.87	\$ 0.90
110 Foot Slip	\$ 0.87	\$ 0.90
120 Foot Slip	\$ 0.89	\$ 0.93
130 Foot Slip	\$ 0.89	\$ 0.93
172 Foot Slip	\$ 0.89	\$ 0.93
262 Foot Slip	\$ 0.89	\$ 0.93

Exhibit VII
RECREATION DEPARTMENT FEE SCHEDULES
 Town Docks

<u>FEE CLASSIFICATION</u>	<u>FY-2007 EXISTING FEE</u>	<u>FY-2008 PROPOSED FEE</u>
<i><u>Seasonal Rate - \$/foot</u></i>		
50 Foot Slip	\$ 1.21	\$ 1.26
60 Foot Slip	\$ 1.21	\$ 1.26
80 Foot Slip	\$ 1.25	\$ 1.30
100 Foot Slip	\$ 1.25	\$ 1.30
110 Foot Slip	\$ 1.25	\$ 1.30
120 Foot Slip	\$ 1.27	\$ 1.32
130 Foot Slip	\$ 1.27	\$ 1.32
172 Foot Slip	\$ 1.27	\$ 1.32
262 Foot Slip	\$ 1.27	\$ 1.32
<i><u>Seasonal Daily Rate - \$/foot</u></i>		
50 Foot Slip	\$ 2.20	\$ 2.30
60 Foot Slip	\$ 2.20	\$ 2.30
80 Foot Slip	\$ 2.20	\$ 2.30
100 Foot Slip	\$ 2.20	\$ 2.30
110 Foot Slip	\$ 2.20	\$ 2.30
120 Foot Slip	\$ 2.20	\$ 2.30
130 Foot Slip	\$ 2.20	\$ 2.30
172 Foot Slip	\$ 2.20	\$ 2.30
262 Foot Slip	\$ 2.20	\$ 2.30

Exhibit VIII
RECREATION DEPARTMENT FEE SCHEDULES
 Town Docks

<u>FEE CLASSIFICATION</u>	<u>FY-2007 EXISTING FEE</u>	<u>FY-2008 PROPOSED FEE</u>
<u>Summer Daily Rate - \$/foot</u>		
50 Foot Slip	\$ 1.15	\$ 1.20
60 Foot Slip	\$ 1.15	\$ 1.20
80 Foot Slip	\$ 1.25	\$ 1.30
100 Foot Slip	\$ 1.25	\$ 1.30
110 Foot Slip	\$ 1.25	\$ 1.30
120 Foot Slip	\$ 1.25	\$ 1.30
130 Foot Slip	\$ 1.25	\$ 1.30
172 Foot Slip	\$ 1.25	\$ 1.30
262 Foot Slip	\$ 1.25	\$ 1.30
<u>Summer Monthly Rate - \$/foot</u>		
50 Foot Slip	\$ 0.96	\$ 1.00
60 Foot Slip	\$ 0.96	\$ 1.00
80 Foot Slip	\$ 0.98	\$ 1.02
100 Foot Slip	\$ 0.98	\$ 1.02
110 Foot Slip	\$ 0.98	\$ 1.02
120 Foot Slip	\$ 1.00	\$ 1.04
130 Foot Slip	\$ 1.00	\$ 1.04
172 Foot Slip	\$ 1.00	\$ 1.04
262 Foot Slip	\$ 1.00	\$ 1.04



Recreation Capital Fund

FUND (404) - RECREATION CAPITAL FUND PROJECT DESCRIPTIONS

Town Dock Master Plan

With the master planning process for Lake Drive Park now complete, staff is in the process of prioritizing the revised improvement elements of the Town Docks for Town Council consideration and direction. The major master plan items relative to the Docks include: (1) Dock Extension, (2) Building Improvements and Upgrades, (3) Parking Improvements, (4) Consolidated Storage and Containment Systems, and (5) Landscape Improvements. Per Town Council's direction, action is underway with the extension of the Peruvian Dock, with the addition of seven (7) new slips. This project is anticipated to cost \$1.2 million, not including permitting and potential mitigation expenses, and would take place during the off-season months of 2008. Final approval will be required at a future Town Council meeting for the extension project, as well as the other elements of the master plan identified.

Seaview Park Tennis Center Renovation

The \$1.3 million planned renovation of the Seaview Park Tennis Center, originally scheduled to take place during the summer/fall of 2007, was placed on hold in February 2007 to give staff time to review the merits of an elevated facility with parking underneath. After extensive discussion and further consideration by Town Council, staff has received direction to proceed with the original renovation plan. Staff will finalize the construction plans in the upcoming months and will proceed with this project for the off-season of FY2008. Construction is expected to begin in late April 2008 and should take approximately six months to complete, barring any unforeseen circumstances. The facility will be closed throughout the duration of construction and alternative playing sites will be made available. The current design plan calls for seven (7) new sub-surface irrigated HydroCourts with shade shelters, lighting, new fencing, water fountains, and landscaping. A new stand alone practice wall has also been designed to maintain this feature.

Seaview Park Athletic Field

In lieu of the previously proposed synthetic field project, a \$200K natural turf replacement plan is necessary to ensure a safe and consistent playing surface for the various sports that take place at Seaview Park. The current plan includes stripping and sterilizing the existing field, followed by laser grading and re-sodding with a high traffic tolerant athletic turf. The proposed project will also include irrigation replacement. A financial partnership with the Palm Beach Day Academy will be pursued to cover up to 50% of project costs. The anticipated project timeline is June 2008 to July 2008, with grow-in to take place in August 2008. New field will be ready for the 2008/2009 school year and Recreation Department fall sports season.



Recreation Enterprise Capital Fund

Recreation Enterprise Capital Project Fund Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Interest on Investments	22,151	92,042	95,000	154,593	175,000	84.21%
FEMA Reimbursement	0	23,645	0	0	0	0.00%
Transfer from REF Fund (403)	2,209,746	1,850,370	537,940	537,940	200,000	-62.82%
Transfer from Donations Fund (103)	0	0	0	73,700	0	0.00%
Donations	50,000	0	0	0	0	0.00%
TOTALS	2,281,897	1,966,057	632,940	766,233	375,000	-40.75%
Expenses						
Projects	362,528	83,725	602,800	796,640	200,000	-66.82%
Capital Contingency	0	0	30,140	0	10,000	-66.82%
TOTALS	362,528	83,725	632,940	796,640	210,000	-66.82%
TOTAL REVENUES OVER/(UNDER) EXPENSES	1,919,369	1,882,332	0	(30,407)	165,000	
Beginning Fund Equity	0	1,919,369	3,801,701	3,801,701	3,771,294	
ENDING FUND EQUITY	1,919,369	3,801,701	3,801,701	3,771,294	3,936,294	



Recreation Enterprise Capital Fund

Recreation Enterprise Capital Project Fund

REVENUES

Interest on Investments:

The interest rate used to project the return on investments remained at 5.0% for FY08.

FEMA Reimbursement:

This item represents FEMA reimbursements due to damage caused by Hurricane Wilma.

Transfer from Recreation Enterprise Fund:

This item represents the annual transfer from the Recreation Enterprise Fund (403) to fund Capital Projects.

Transfer from Donations (103):

This item represents a donation to the Town for the Seaview Multi-purpose Field Upgrade.

Donations:

This item represents a donation to the Town for the Recreation Center Generator.

EXPENDITURES

Projects:

The FY08 budget amounts do not include unexpended carry over amounts from prior years. The schedule on the following page summarizes the capital project budget information by project.

Capital Contingency:

Per Town policy, 5% of the approved Recreation Enterprise Capital Fund budget is budgeted in a line item entitled Capital Fund Contingency for unbudgeted items that arise during the course of the fiscal year. Amounts transferred out of this line item must have Town Council approval.

**Recreation Enterprise Fund Capital Improvement Program
 FY08 Carry-over and Five Year Plan
 Fund (404)**

Project Description	FY07 Carry-over Budget*	Adopted Year 1 FY2008	Subtotal	Projected Requirements					Total
				Year 2 FY2009	Year 3 FY2010	Year 4 FY2011	Year 5 FY2012		
Town Docks Master Plan	1,998,000	0	1,998,000	595,000	1,059,850	660,610	634,905	4,948,365	
Seaview Center	1,275,736	200,000	1,475,736	0	0	0	0	1,475,736	
Tennis Center Renovation	1,263,000	0	1,263,000	0	0	0	0	1,263,000	
Athletic Field Resurfacing	12,736	200,000	212,736	0	0	0	0	212,736	
Phipps Tennis Center	93,000	0	93,000	0	0	0	0	93,000	
Tennis Courts	36,000	0	36,000	0	0	0	0	36,000	
Maintenance Building	57,000	0	57,000	0	0	0	0	57,000	
Total	\$3,366,736	\$200,000	\$3,566,736	\$595,000	\$1,059,850	\$660,610	\$634,905	\$6,517,101	

* Unencumbered Funds



Recreation Enterprise Fund - Equipment Replacement Fund

Recreation Enterprise Fund - Equipment Replacement Fund (405)

The fund was established to provide a means to replace 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 keep. Annually, depreciation is funded with a transfer from the activities of the Recreation Enterprise Fund to the Recreation Enterprise Fund - Equipment Replacement Fund based on the economic life and the replacement cost of the equipment utilized by each department.

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 Equipment Replacement Fund is: \$2,500 for fixed assets, and \$1,500 for computer assets.

Fixed Asset Depreciation Charges by Activity FY2008

Activity	Depreciation Amount
Recreation	\$5190
Tennis	640
Golf	20,689
Marina	0
Total Depreciation	\$26,519

Replacement Equipment FY2007

	Cost
Golf:	•
Toro Rotary Rough Mower	\$28,000
Total Equipment Replacement Fund Expenditures	\$28,000



Recreation Enterprise Fund - Equipment Replacement Fund

REF - Equipment Replacement Fund Revenue and Expenditure Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Interest on Investments	0	7,429	17,000	21,000	21,000	23.53%
Transfer from LSEF	0	403,300	31,413	31,413	26,519	-15.58%
TOTALS	0	410,729	48,413	52,413	47,519	-1.85%
Expenditures						
Capital Outlay - Equipment	0	0	19,000	18,800	28,000	47.37%
TOTALS	0	0	19,000	18,800	28,000	47.37%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	0	410,729	29,413	33,613	19,519	
Beginning Fund Balance	0	0	410,729	410,729	444,342	
ENDING FUND BALANCE	0	410,729	440,142	444,342	463,861	

REVENUE

Interest on Investments:

The interest rate used to project the return on investments remained at 5% fro FY08.

Transfer from Leisure Services Enterprise Fund:

The transfer represents depreciation expense.

EXPENDITURES

Capital Outlay - Equipment:

Estimated purchases of replacement capital equipment.



Self Insurance: Workers Comp, Liability, Property

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 accidental losses by 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 resolution
- 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	FY2005	FY2006	FY2007	FY2008
Risk Manager	1.00	1.00	1.00	1.00
Risk Assistant	1.00	1.00	1.00	1.00
	2.00	2.00	2.00	2.00



Risk Management

Fund 501 - Self Insurance, Worker's Comp, Liability, Property Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Risk Funding	2,522,312	2,396,020	2,220,201	2,235,201	2,392,000	7.74%
FEMA reimbursement	0	458	0	0	0	0.00%
Miscellaneous Revenue	0	85,161	0	0	0	0.00%
Interest on Investments	167,098	349,324	375,915	375,000	393,823	4.76%
TOTALS	2,689,410	2,830,963	2,596,116	2,610,201	2,785,823	7.31%
Expenses						
Salaries and Wages	107,791	108,774	116,428	116,428	120,000	3.07%
Employee Benefits	41,279	46,117	48,735	48,736	51,253	5.17%
Contractual	2,238,388	1,770,068	2,676,754	2,596,626	2,860,670	6.87%
Commodities	3,216	2,527	4,200	3,900	3,900	-7.14%
Capital Outlay	4,033	10,311	50,000	50,000	0	-100.00%
Other	219,669	10,657	3,000,000	0	3,000,000	0.00%
TOTALS	2,614,376	1,948,454	5,896,117	2,815,690	6,035,823	2.37%
TOTAL REVENUES OVER/(UNDER) EXPENSES	75,034	882,509	(3,300,001)	(205,489)	(3,250,000)	
Beginning Net Assets	3,782,648	5,957,682	6,840,191	6,840,191	6,634,702	
Transfer from Capital Fund	315,623	0	0	0	0	
Transfer from General Fund	1,784,377	0	0	0	0	
ENDING NET ASSETS	5,957,682	6,840,191	3,540,190	6,634,702	3,384,702	



Risk Management

REVENUES

Risk Funding:

The increase results from the change in the amount of the fund transfer from the general fund.

Interest on Investments:

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

EXPENSES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase.

Employee Benefits:

Change is due to increases in the actuarially determined retirement costs and health insurance costs.

Contractual:

Increase is due to anticipated insurance premium increases, primarily for property, based upon market conditions and exposure changes.

Commodities:

Decrease is due to the elimination of a subscribed publication to meet budgetary caps.

Capital Outlay:

Decrease is due to the one time funding to purchase software for the risk management program in FY2007, not proposed for FY2008.

Other:

Reserve funds established to cover catastrophic losses, emergencies and contingencies.



Self Insurance: Health

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	FY2005	FY2006	FY2007	FY2008
Human Resources Director	0.20	0.20	0.20	0.20
Human Resources Assistant	0.70	0.70	0.70	0.70
Human Resources Analyst	0.70	0.70	0.70	0.70
Secretary II	0.00	0.00	0.00	0.00
	1.60	1.60	1.60	1.60



Self Insurance - Health

Fund 502 - Self Insurance, Health Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Group Medical	5,042,691	5,501,027	3,604,500	3,642,400	3,763,948	4.42%
Interest on Investments	375,605	696,521	100,000	230,000	115,000	15.00%
TOTALS	5,418,296	6,197,548	3,704,500	3,872,400	3,878,948	4.71%
Expenses						
Salaries and Wages	76,923	82,827	90,381	90,720	98,600	9.09%
Employee Benefits	4,638,999	4,772,814	4,926,804	4,324,779	4,846,460	-1.63%
Contractual	7,572	16,298	31,500	19,400	21,600	-31.43%
Commodities	3,976	2,259	2,500	2,867	3,500	40.00%
Capital Outlay	896	606	0	0	0	0.00%
Other (Contingency)	0	0	377,500	0	500,000	32.45%
TOTALS	4,728,366	4,874,804	5,428,685	4,437,766	5,470,160	0.76%
TOTAL REVENUES OVER/(UNDER) EXPENSES	689,930	1,322,744	(1,724,185)	(565,366)	(1,591,212)	
Transfer to Health Insurance Trust	0	0	(16,000,000)	(16,000,000)	0	
Beginning Net Assets	16,356,507	17,046,437	18,369,181	18,369,181	1,803,815	
ENDING NET ASSETS	17,046,437	18,369,181	644,996	1,803,815	212,603	



Self Insurance - Health

REVENUE

Group Medical:

Increase is due to the actuarially determined funding requirements for the plan.

Interest on Investments:

The interest revenue is based upon the financial market conditions and the reserves of the plan.

EXPENSES

Salaries and Wages:

Increase is due to merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and any competitive pay increase.

Employee Benefits:

Reduction is due to decrease in group insurance fixed costs.

Contractual:

Reduction is due to decreased actuary costs related to the GASB43 report, which was done in 2007 and is not required again until 2009.

Commodities:

Increase is due to addition of publications required for administration of the Town's ADA program.

Other:

Contingency.



Retirement Funds

RETIREMENT FUNDS

The Town provides three defined benefit pension plans: General Employees, Police Officers and Firefighters. The Town administers the General Employees' Pension Trust Fund which covers all full time general employees and lifeguards. The Pension Resource Center administers the Police Officer and Firefighter Pension Trust Fund which covers all full time police and fire-rescue personnel. With the creation of House Bill 261 passed by the Florida Legislature and approved by the Governor in 1999, the Town amended Chapter 82 of the Town of Palm Beach Code of Ordinances establishing a separate retirement plan for public safety officers. Prior to January 1, 2000, both plans were part of a single defined pension plan, the Town of Palm Beach Employees' Retirement System. On October 1, 2004, the Public Safety Pension Plan was split into two separate plans: the Police Officers' Pension Plan and the Firefighters' Pension Plan.

The Town Council is authorized to establish benefit levels and to approve the actuarial assumptions used in the determination of contribution levels. The contributions are segregated between General Employees (including lifeguards), Police Officers and Firefighters. The Police Officers' and Firefighters' Pension Plans also receive payments from the State of Florida pursuant to Chapters 175 and 185 of the Florida Statutes for the benefit of police officers and fire-rescue personnel. Approximately 400 active employees and 200 retirees are covered by the two Plans.

The contribution requirements of the Plan members and the Town are established and may be amended by the Town Council. Plan members are required to contribute a percentage of their annual covered salary as described in the following table. The Town is required to contribute at an actuarially determined rate. The contribution rates for the FY08 budget year as a percentage of the employees annual compensation, will be as follows.

Description	Member Contribution	Town and State Contribution
General Employees	6.47%	19.15%
Lifeguards	7.21%	27.15%
Police	6.98%	41.47%
Fire-Rescue	6.82%	46.47%

An analysis of the Town's share of the retirement funding costs is as follows:

	FY2007	FY2008	Change	% Change
Gen. Employees	\$2,296,302	\$2,488,986	\$192,684	8.39%
Lifeguards	118,863	125,916	7,053	5.93%
Police	2,158,494	2,366,346	207,852	9.63%
Fire-Rescue	2,258,786	2,525,215	266,429	11.80%
Total	\$6,832,445	\$7,506,463	\$674,018	9.87%



Retirement Funds

The employer funding history for the last five years follows:

	FY2004	FY2005	FY2006	FY2007	FY2008
General	\$1,475,454	\$1,705,300	\$1,919,016	\$2,296,302	\$2,488,986
Lifeguards	44,204	76,252	87,955	118,863	125,916
Police	1,106,450	1,395,026	1,652,583	2,158,494	2,366,346
Fire-Rescue	822,201	1,116,151	1,351,449	2,258,786	2,525,215
Total	\$3,448,309	\$4,292,729	\$5,011,003	\$6,832,445	\$7,506,463

The employer funding history per employee for the last five years follows:

	FY08 # of Employees	FY2004	FY2005	FY2006	FY2007	FY2008
General	222	6,871	7,822	8,417	10,046	11,229
Lifeguards	9	4,912	8,472	8,796	13,207	13,991
Police	77	16,271	19,023	21,462	28,032	30,732
Fire-Rescue	76	12,458	15,945	17,782	29,335	33,227

The funded ratio for the each of the pension plans is shown in the chart below:

As of Fiscal Year End	FY2002	FY2002	FY2004	FY2005	FY2006
General & Lifeguards	99%	99%	91%	87%	88%
Police	93%	93%	90%	85%	86%
Fire-Rescue	93%	93%	85%	77%	77%



Retirement Funds

Retirement Benefits for General Employees are:

Normal Retirement:

Eligibility

- a) *General:* 30 or more years of service, regardless of age; or age 55 with 10 or more years of service
- b) *Lifeguards:* Age 50 with 10 or more years of service. Members with at least 10 years of service who retire after February 9, 1993 are eligible when the individual's age plus credited service totals 65 years or more.

Pension Amount

- 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) *Lifeguards:* Average final compensation times the sum of a) 2.85% for the first 25 years of service with a maximum of 71.25% of AFC, plus, b) 1.0% for service in excess of 25 years.

The normal form of pension is a pension payable for life. Also, see Automatic Death Benefit After Retirement heading.

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 - 98% of member's accrued benefit at the date of election to participate in DROP.

Early Retirement (General):

Eligibility - Age 50 with 10 or more years of service.

Pension Amount - 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.

Type of Final Average Compensation - Highest 2 consecutive years within the member's last 5 years of credited service.

Deferred Retirement (Vested Termination Benefit):

Eligibility - 10 or more years of service. 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.

Pension Amount - Computed as for normal retirement, based upon service and average final compensation at time of termination.



Retirement Funds

Duty Disability Retirement:

Eligibility - No age or service requirements.

Pension Amount - To earliest normal retirement eligibility date: 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.

Non-Duty Disability Before Retirement:

Eligibility - 10 or more years of service.

Pension Amount - Computed as for normal retirement.

Duty Death Before Retirement:

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 widow of the difference, if any, between 75% of the retirant's AFC and the aggregate amount paid to children for the month.

Non-Duty Death Before Retirement:

Eligibility - 10 or more years of service

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:

To Surviving Child(ren): 25% of the retirant's pension payable to age 18, not to exceed an equal share of 75% of the retirant'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 retirant's pension and the aggregate amount paid to any surviving children for the month.

Post-Retirement Cost-of-Living Adjustments:

Members who retire after September 30, 1968 and prior to October 1, 1990 receive an annual 1.0% increase computed on the base benefit. Other adjustments have been made periodically. Pensions effective after September 30, 1990 will be increased 2.0% annually based on the total pension payable subsequent to an initial 3 year deferral period.

Supplemental Pension Distribution:

Amount determined on investment return, if any, after expenses, between 8.0% and 10.0% of assets, subject to accumulated gains/(losses) limitation.



Retirement Funds

Retirement Benefits for the Police Officers' and Firefighters' Retirement Systems are:

Normal Retirement:

Eligibility - 20 or more years of service, regardless of age; or, age 50 with 10 or more years of service; or, members with at least 10 years of service who retire after September 30, 1990 are eligible when the individual's age plus credited service totals 65 years or more.

Pension Amount - 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.

The normal form of pension is a pension payable for 10 years certain. Also, see Automatic Death Benefit After Retirement heading.

Final Average Compensation:

Highest 2 consecutive years within the member's last 5 years of credited service.

DROP Retirement:

Eligibility - Same as Normal Retirement, election must be made within 7 years of the date the member first reaches retirement eligibility.

Pension Amount - 100% of the member's accrued benefit at the date of election to participate in DROP.

Deferred Retirement (Vested Termination Benefit):

Eligibility - 10 or more years of service. 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.

Pension Amount - Computed as for normal retirement, based upon service and average final compensation at time of termination.

Duty Disability Retirement:

Eligibility - No age or service requirements.

Pension Amount - 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:

Eligibility - 10 or more years of service.

Pension Amount - Computed as for normal retirement.



Retirement Funds

Duty Death Before Retirement:

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 an equal share of 75% of the member's AFC when there are 4 or more surviving children being paid. A pension to the widow of the difference, if any, between 75% of the retirant's AFC and the aggregate amount paid to children for the month.

Non-Duty Death Before Retirement:

Eligibility - 10 or more years of service.

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:

To Surviving Child(ren): 25% of the retirant's pension payable to age 18, not to exceed an equal share of 75% of the retirant'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 retirant's pension and the aggregate amount paid to any surviving children for the month.

Post-Retirement Cost-of-Living Adjustments:

Members who retire after September 30, 1968 and prior to October 1, 1990 receive an annual 1.0% increase computed on the base benefit. Other adjustments have been made periodically. Pensions effective after September 30, 1990 will be increased 2.0% annually based on the total pension payable subsequent to an initial 3 year deferral period.

Supplemental Pension Distribution:

Amount determined on investment return, if any, after expenses, between 8.0% and 10.0% of assets, subject to accumulated gains/(losses) limitation.

Firefighter Individual Chapter Share Accounts:

Available tax revenues received pursuant to Chapter 175 Florida Statute which have not been otherwise committed for members. Individual member accounts maintained in each member's name effective on or after 10/1/98.

Prior Governmental Service Elsewhere:

During the first five years of employment by the Town, the years or fractional parts of years that a member previously served for any other municipal, county, or state government or district may be added to years or fractional parts of 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 Credit:

A vested member who has not purchased service credit under Prior Governmental Service elsewhere may purchase years or fractional parts of years of services 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.



Retirement Funds

Fund 600 - General Employees' Retirement System Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
General Fund Supplement	1,811	146	0	0	0	0.00%
Employer Contributions	1,781,882	2,007,959	2,415,165	2,415,165	2,614,902	8.27%
Employee Contributions	932,685	837,465	934,000	830,000	841,000	-9.96%
Gain/(Loss) on Investments	5,617,940	3,737,988	2,020,000	6,300,000	6,800,000	236.63%
Miscellaneous	6,136	16,137	7,000	10,000	10,000	42.86%
Interest on Investments	1,403,050	644,869	1,850,000	700,000	700,000	-62.16%
TOTALS	9,743,504	7,244,564	7,226,165	10,255,165	10,965,902	51.75%
Expenses						
Contractual	3,012,965	3,069,727	3,066,800	3,290,870	3,287,060	7.18%
TOTALS	3,012,965	3,069,727	3,066,800	3,290,870	3,287,060	7.18%
TOTAL REVENUES OVER/(UNDER) EXPENSES	6,730,539	4,174,837	4,159,365	6,964,295	7,678,842	
Beginning Net Assets	55,666,159	62,396,698	66,571,535	66,571,535	73,535,830	
ENDING FUND EQUITY	62,396,698	66,571,535	70,730,900	73,535,830	81,214,672	



Retirement Funds

REVENUES

General Fund Supplement:

In prior years, the General Fund supplemented the pension checks for retirees who receive less than \$1,200 per year to bring their annual retirement to \$1,200. Starting in FY2007, the supplement is now absorbed through the annual actuarial transfer.

Employer Contributions:

The employer contributions are actuarially determined.

Employee Contributions:

Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate established by the retirement board and approved by Town Council. The contribution rate has not changed from FY07 and remains at 6.47% for employees and 7.21% for lifeguards. Deferred Retirement Option Plan retirees (DROP) do not contribute to the plan. The decrease in employee contributions from FY07 to FY08 is due to an increase in the number of DROP participants.

Gain/(Loss) on Investments:

This line item reflects the estimated gains on the sale of equities. Projections reflect the current returns of the fund.

Miscellaneous:

Increased FY08 budget to reflect FY07 anticipated.

Interest on Investments:

The FY08 budgeted amount represents the anticipated interest to be earned on fixed income investments.

EXPENSES

Contractual:

This line item reflects anticipated pension and operating costs.



Retirement Funds

Fund 606 - Police Officers' Retirement System Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
State of Florida	226,181	226,181	290,000	290,000	290,000	0.00%
Employer Contributions	1,113,049	1,783,895	2,158,494	2,158,494	2,366,346	9.63%
Employee Contributions	401,944	540,736	734,500	734,500	734,500	0.00%
Gain/(Loss) on Investments	4,606,035	3,438,990	3,562,000	3,562,000	3,562,000	0.00%
Miscellaneous	1,201	0	0	0	0	0.00%
Interest on Investments	646,941	1,004,334	780,000	780,000	780,000	0.00%
TOTALS	6,995,351	6,994,136	7,524,994	7,524,994	7,732,846	2.76%
Expenses						
Contractual	2,183,724	2,916,894	2,741,900	2,789,870	2,840,060	3.58%
TOTALS	2,183,724	2,916,894	2,741,900	2,789,870	2,840,060	3.58%
TOTAL REVENUES OVER/(UNDER) EXPENSES	4,811,627	4,077,242	4,783,094	4,735,124	4,892,786	
Beginning Net Assets	45,661,626	50,473,253	54,550,495	54,550,495	59,333,589	
ENDING FUND EQUITY	50,473,253	54,550,495	59,333,589	59,285,619	64,226,375	



Retirement Funds

REVENUES

State of Florida:

Chapter 185 monies received from the State of Florida are recorded in this line item.

Employer Contributions:

The employer contributions are actuarially determined.

Employee Contributions:

Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate established by the retirement board and approved by Town Council. The contribution rate has not changed from FY07 and remains at 6.98%. Deferred Retirement Option Plan retirees (DROP) do not contribute to the plan.

Gain/(Loss) on Investments:

This line item reflects the estimated gains on the sale of equities.

Miscellaneous:

This line item contains revenues of a minor nature.

Interest on Investments:

The FY08 budgeted amount represents the anticipated interest to be earned on fixed income investments.

EXPENSES:

Contractual:

This line item reflects anticipated pension and operating costs. A 2% cost of living adjustment is paid to retirees on the 37th month of retirement and every 12th month thereafter.



Retirement Funds

Fund 607 - Firefighters' Retirement System Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
State of Florida	573,152	590,161	610,000	610,000	610,000	0.00%
Employer Contributions	955,023	1,351,408	2,258,786	2,258,786	2,525,215	11.80%
Employee Contributions	466,284	503,415	679,900	679,900	679,900	0.00%
Gain/(Loss) on Investments	4,212,220	3,384,141	3,376,000	3,376,000	3,376,000	0.00%
Miscellaneous	1,154	0	0	0	0	0.00%
Interest on Investments	584,671	1,071,910	705,000	705,000	705,000	0.00%
TOTALS	6,792,504	6,901,035	7,629,686	7,629,686	7,896,115	3.49%
Expenses						
Contractual	2,850,278	3,263,121	3,304,600	3,402,570	3,462,760	4.79%
TOTALS	2,850,278	3,263,121	3,304,600	3,402,570	3,462,760	4.79%
TOTAL REVENUES OVER/(UNDER) EXPENSES	3,942,226	3,637,914	4,325,086	4,227,116	4,433,355	
Beginning Net Assets	43,391,310	47,333,536	50,971,450	50,971,450	55,296,536	
ENDING FUND EQUITY	47,333,536	50,971,450	55,296,536	55,198,566	59,729,891	



Retirement Funds

REVENUES

State of Florida:

Chapter 175 monies received from the State of Florida are recorded in this line item.

Employer Contributions:

The employer contributions are actuarially determined.

Employee Contributions:

Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate established by the retirement board and approved by Town Council. The contribution rate has not changed from FY07 and remains at 6.82%. Deferred Retirement Option Plan retirees (DROP) do not contribute to the plan.

Gain/(Loss) on Investments:

This line item reflects the estimated gains on the sale of equities.

Miscellaneous:

This line item contains revenues of a minor nature.

Interest on Investments:

The FY08 budgeted amount represents the anticipated interest to be earned on fixed income investments.

EXPENSES:

Contractual:

This line item reflects anticipated pension and operating costs. A 2% cost of living adjustment is paid to retirees on the 37th month of retirement and every 12th month thereafter.



Health Insurance Trust

HEALTH INSURANCE TRUST - 610

The Town makes post-employment health care benefits available to retirees and funds a portion of the retiree health insurance benefits. In FY2007, the Town established a Health Insurance Trust for the funding of these benefits. The trust has been established with an initial deposit of \$16,000,000 transferred from the reserves from the Health Insurance Fund. The Town's Investment Advisory Committee will oversee the investment of the assets of this trust.

An actuarial valuation of the retiree health plan was conducted in August, 2006. The Town's Actuarial Accrued Liability as of October 1, 2006 was determined to be \$22,135,000. The Annual Required Contribution is \$1,466,000.

The Town provides to the retirees a self-insured HMO and PPO medical plan, including prescription drugs, administered by BlueCross BlueShield.

Summary of Plan Provisions

Eligibility

General Employees - The employee can retire at the earliest age which the employee has:

- Age 55 with 10 or more years of service; or
- 30 years of service, regardless of age

Police/Fire - The employee can retire at the earliest age which the employee has:

- Age 50 with 10 or more years of service;
- Age plus years of service = 65; or
- 20 years of service, regardless of age.

Lifeguards - The employee must meet both of the following requirements:

- 10 years of service; and
- Age plus credited service must be at least 65.

Plan Design

Eligible retirees can have one of three plans: Blue Cross Blue Shield (BCBS) PPO Low Deductible Plan, BCBS PPO High Deductible Plan, or BCBS Blue Care HMO. Summaries of the significant plan provisions are provided below:

BCBS PPO Low Deductible

	In-Network	Out-of-Network
Deductible	\$100 Individual, \$300 family	
Coinsurance	90%	70%
Out of Pocket Maximum	\$1500 individual, \$4,500 family	
Office Visit Copay	\$15	Not applicable
Prescription Drugs		
Retail Copayment	Generic - \$5, Preferred - \$15, Non-Preferred \$20 Copay + 50% of Cost	
Mail Order Copayment	Generic - \$10, Preferred - \$30, Non-Preferred \$40 Copay + 50% of Cost	
Lifetime Maximum	\$2,000,000	



Health Insurance Trust

BCBS PPO - High Deductible

	In-Network	Out-of-Network
Deductible	\$500 Individual, \$1,500 family	
Coinsurance	80%	60%
Out of Pocket Maximum	\$1,500 individual, \$4,500 family	
Office Visit Copay	\$25	Not applicable
Prescription Drugs		
Retail Copayment	Generic - \$10, Preferred - \$20, Non-Preferred \$30 Copay + 50% of Cost	
Mail Order Copayment	Generic - \$20, Preferred - \$40, Non-Preferred \$60 Copay + 50% of Cost	
Lifetime Maximum	\$2,000,000	

BCBS Blue Care HMO

Deductible	None
Coinsurance	100%
Out of Pocket Maximum	\$1,500 individual, \$3,000 family
Office Visit Copay	\$10
Inpatient Copay	\$250 per admission
Emergency Room Copay	\$50
Prescription Drugs	
Retail Copayment	Generic - \$5, Preferred - \$15, Non-Preferred \$20 Copay + 50% of Cost
Mail Order Copayment	Generic - \$10, Preferred - \$30, Non-Preferred \$40 Copay + 50% of Cost
Lifetime Maximum	\$2,000,000

Required Monthly Contributions

Contribution amounts are determined by the medical plan chosen. Contributions are required for both retiree and dependent coverage. Contributions assume only spouses as dependents. The retiree contributions for the period January 1, 2007 through December 31, 2007 are shown on the following page:



Health Insurance Trust

Retiree Contributions - January 1, 2007 to December 31, 2007

Plan/Group	Retiree		Spouse	
	<65	65+	<65	65+
PPO - Low	\$259.65	\$139.17	\$318.11	\$171.78
PPO - High	\$296.24	\$159.58	\$364.52	\$197.67
HMO	\$252.02	N/A	\$310.83	N/A

Retiree contributions for 2007 assume that the retiree and dependent pay 48% of the expected costs and the Town pays 52%. For all years after 2007, the retiree and dependent are expected to pay 50% of the expected costs.

Discount Rate

The actuarial analysis assumes a 8% annual discount rate.



Health Insurance Trust

Fund 610 - Health Insurance Trust Fund Revenue and Expense Summary

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2007 Projected	FY2008 Budget	% Change
Revenues						
Town Funding	0	0	1,193,685	1,193,685	1,466,000	22.81%
Retiree Funding	0	0	636,000	691,200	726,600	14.25%
Transfer from Health Fund	0	0	16,000,000	16,000,000	0	-100.00%
Medicare Part D	0	0	0	80,000	80,000	0.00%
Interest on Investments	0	0	817,000	800,000	1,280,000	56.67%
TOTALS	0	0	18,646,685	18,764,885	3,552,600	-80.95%
Expenses						
Employee Benefits	0	0	1,220,000	1,299,000	1,413,000	15.82%
Contractual	0	0	2,200	80,260	224,600	10109.09%
Commodities	0	0	300	300	300	0.00%
TOTALS	0	0	1,222,500	1,379,560	1,637,900	33.98%
TOTAL REVENUES OVER/(UNDER) EXPENSES	0	0	17,424,185	17,385,325	1,914,700	
Beginning Net Assets					17,385,325	
ENDING NET ASSETS	0	0	17,424,185	17,385,325	19,300,025	



Health Insurance Trust

REVENUES

Town Funding:

Town's portion of retiree health care expenses

Retiree Funding:

Retiree contribution for health care expenses

Transfer From Health Fund:

Transfer from Health Fund reserves to establish trust

Medicare Part D:

FY2007 - first year of funding.

Interest on Investments:

The interest revenue is based upon the financial market conditions.

EXPENSES

Employee Benefits:

Cost of Retiree Health Care expenditures

Contractual:

Estimated costs for auditing and other contractual expenditures.

Commodities:

Estimated costs for office supplies

Town of Palm Beach
FY2008 Proposed Millage Rate - Change on Homestead Property
Taxable Value Comparison FY2007 vs. FY2008

	2006(FY2007) Final	2007(FY2008) Preliminary	Difference	% Difference
Operating Taxable Value	\$12,004,001,243	\$12,748,716,861	\$744,715,618	6.20%
Debt Service Taxable Value	12,061,561,471	12,807,554,534	745,993,063	6.18%

Millage Rate/Ad Valorem Revenue Budget Comparison FY2007 vs. FY2008

	FY2007 Adopted	FY2008 Adopted	Difference	% Difference
Operating Millage	3.7273	3.3648 (1)	-0.3625	-9.73%
Debt Service Millage	0.0000	0.0000	0.0000	0.00%
Total	3.7273	3.3648	-0.3625	-9.73%
Operating Revenue	\$42,505,388	\$40,752,038 (2)	(\$1,753,350)	-4.13%
Debt Service Revenue	\$0	\$0	0	0.00%
Total	\$42,505,388	\$40,752,038	(\$1,753,350)	-4.13%

Effect of FY2008 Proposed Millage Rate Change on Homestead Property

	FY2007	FY2008	\$ Difference	% Difference
Example I at \$1,000,000				
Taxable Value	\$1,000,000	\$1,025,000 (3)		
Homestead	(25,000)	(25,000)		
Adjusted Taxable Value	975,000	1,000,000		
Millage	3.7273	3.3648		
Town Taxes	\$3,634	\$3,365	(269.00)	-7.40%
Example II at \$3,000,000				
Taxable Value	\$3,000,000	\$3,075,000 (3)		
Homestead	(25,000)	(25,000)		
Adjusted Taxable Value	2,975,000	3,050,000		
Millage	3.7273	3.3648		
Town Taxes	\$11,089	\$10,263	(826.00)	-7.45%
Example III at \$5,000,000				
Taxable Value	\$5,000,000	\$5,125,000 (3)		
Homestead	(25,000)	(25,000)		
Adjusted Taxable Value	4,975,000	5,100,000		
Millage	3.7273	3.3648		
Town Taxes	\$18,543	\$17,160	(1,383.00)	-7.46%

(1) 3.3648 Operating mills is 5.0% lower than the rolled-back millage of 3.5419 mills.

(2) One mill at 95% would generate \$ 12,111,281 in taxes. One mill equals \$1.00 of taxes per \$1,000 of taxable value

(3) Save our homes percentage increase of 2.5% is applied to FY08 taxable value.

Town and Overlapping Government Tax Rates

Taxing Authority	Millage Rates/Percent of Total									
	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07
Palm Beach	4.7901 22.14%	4.7528 22.08%	4.6452 22.31%	4.5059 21.85%	4.0641 19.92%	4.0541 20.14%	4.0529 20.29%	4.0287 20.39%	3.9080 20.31%	3.7273 20.25%
P.B. County	4.8666 22.49%	4.8582 22.57%	4.9456 23.75%	4.9362 23.94%	4.9351 24.19%	4.8084 23.89%	4.7910 23.99%	4.7677 24.14%	4.7192 24.53%	4.4775 24.33%
P.B.C. Schools	9.5850 44.30%	9.6820 44.98%	9.0430 43.44%	8.9180 43.24%	8.9480 43.86%	8.7790 43.61%	8.5710 42.92%	8.4320 42.68%	8.1060 42.14%	7.8720 42.78%
Other:										
S. Fla. Water Mgmt	0.6220 2.87%	0.5970 2.77%	0.5970 2.87%	0.5970 2.89%	0.5970 2.93%	0.5970 2.97%	0.5970 2.99%	0.5970 3.02%	0.5970 3.10%	0.5970 3.24%
Children Services	0.4530 2.09%	0.4403 2.05%	0.4696 2.26%	0.5000 2.42%	0.5703 2.80%	0.6228 3.09%	0.6902 3.46%	0.6902 3.49%	0.6887 3.58%	0.6199 3.37%
Florida Inland Navigation	0.0500 0.23%	0.0470 0.22%	0.0440 0.21%	0.0410 0.20%	0.0385 0.19%	0.0385 0.19%	0.0385 0.19%	0.0385 0.19%	0.0385 0.20%	0.0385 0.21%
Health Care District	1.1700 5.41%	1.0500 4.88%	0.9750 4.68%	1.0250 4.97%	1.1500 5.64%	1.1300 5.61%	1.1300 5.66%	1.1000 5.57%	1.0800 5.61%	0.9700 5.27%
Everglades Constr.**	0.1000 0.46%	0.1000 0.46%	0.1000 0.48%	0.1000 0.48%	0.1000 0.49%	0.1000 0.50%	0.1000 0.50%	0.1000 0.51%	0.1000 0.52%	0.1000 0.54%
Grand Total	21.6367	21.5273	20.8194	20.6231	20.4030	20.1298	19.9706	19.7541	19.2374	18.4022

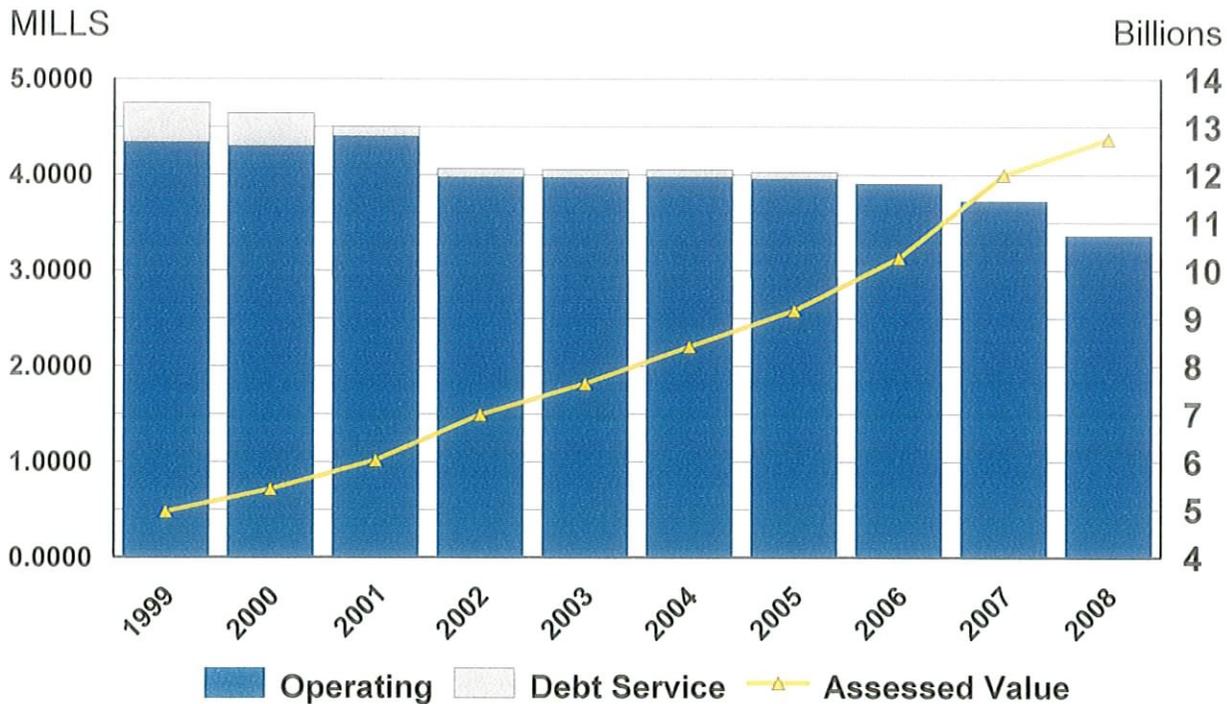
** The Everglades Construction Project is mandated by the Everglades Forever Act of 1994. Under this law, the South Florida Water Management District (SFWMD) is required to dedicate one-tenth of a mill of its Ad Valorem taxing capacity to a specific project to clean up and restore the Everglades.

Note: 1 Mill = \$1.00 per \$1,000 of Taxable Value

TOWN OF PALM BEACH

ASSESSED VALUES AND PROPERTY TAX RATES

FISCAL YEARS 1999- 2008



HISTORICAL PROPERTY TAX RATES (IN MILLS) 1 MILL = \$1,000 OF TAXABLE VALUE

FISCAL YEAR	ASSESSED VALUATION	GENERAL FUND	DEBT SERVICE	TOTAL	REVENUE GENERATED
1995	4,328,630,328	4.5888	0.5791	5.1679	\$18,918,705
1996	4,336,830,534	4.5371	0.4589	4.9960	\$19,078,793
1997	4,498,027,409	4.5319	0.4491	4.9810	\$19,712,823
1998	4,710,632,410	4.3588	0.4313	4.7901	\$19,799,200
1999	4,954,502,270	4.3400	0.4128	4.7528	\$20,788,015
2000	5,428,850,566	4.3000	0.3452	4.6452	\$22,589,538
2001	6,030,344,117	4.4019	0.1040	4.5059	\$25,674,254
2002	6,986,984,760	3.9757	0.0884	4.0641	\$26,688,138
2003	7,634,262,235	3.9706	0.0835	4.0541	\$28,885,500
2004	8,408,734,361	3.9768	0.0761	4.0529	\$31,767,862
2005	9,168,593,174	3.9594	0.0693	4.0287	\$34,448,111
2006	10,265,975,059	3.9080	0.0000	3.9080	\$38,317,262
2007	12,004,001,243	3.7273	0.0000	3.7273	\$42,505,388
2008	12,748,716,861	3.3648	0.0000	3.3648	\$40,752,038

Palm Beach County Property Tax Reform Rollback Rates

Government	2006 Tax Revenue	Percent of Rollback	2007 Tax Revenue
Atlantis	\$2,987,481	3%	2,897,857
Belle Glade	\$1,978,372	0%	1,978,372
Boca Raton	\$65,287,614	7%	60,717,481
Boynton Beach	\$39,376,042	7%	36,619,719
Briny Breezes	\$114,552	9%	104,242
Cloud Lake	n/a	n/a	n/a
Delray Beach	\$57,367,373	9%	52,204,309
Glenridge	n/a	n/a	n/a
Greenacres	\$10,945,360	9%	9,960,278
Gulf Stream	\$2,158,881	3%	2,094,114
Haverhill	\$404,282	5%	384,068
Highland Beach	\$8,235,369	9%	7,494,185
Hypoluxo	\$1,075,918	5%	1,022,122
Juno Beach	\$3,901,723	7%	3,628,602
Jupiter	\$21,322,137	7%	19,829,588
Jupiter Inlet Colony	\$973,102	3%	943,909
Lake Clarke Shore	\$1,308,748	5%	1,243,311
Lake Park	\$5,318,504	9%	4,839,838
Lake Worth	\$16,441,157	9%	14,961,453
Lantana	\$7,087,068	9%	6,449,232
Manalapan	\$2,660,931	5%	2,527,885
Mangonia Park	\$1,785,490	0%	1,785,490
North Palm Beach	\$12,483,699	9%	11,360,166
Ocean Ridge	\$3,815,378	9%	3,471,994
Pahokee	\$655,724	0%	655,724
Palm Beach	\$44,742,516	5%	42,505,390
Palm Beach County	\$684,923,850	9%	623,280,704
Palm Beach Gardens	\$50,829,934	5%	48,288,437
Palm Beach Shores	\$4,091,770	9%	3,723,511
Palm Springs	\$3,849,265	9%	3,502,831
Riviera Beach	\$32,724,472	9%	29,779,269
Royal Palm Beach	\$5,415,523	0%	5,415,523
South Bay	\$343,508	3%	333,203
South Palm Beach	\$2,697,999	9%	2,455,179
Tequesta	\$6,355,150	9%	5,783,186
Wellington	\$19,256,497	9%	17,523,412
West Palm Beach	\$93,247,622	7%	86,720,288
Village of Gulf	\$1,082,540	9%	985,112

*2007 tax revenues do not include taxes generated by new construction

Sources: Palm Beach County Property Appraiser's Office; State of Florida; Palm Beach Post research

Florida Department of Revenue
Compound Annual Growth Rates in Per Capita Taxes Levied
Counties - FY 2001-02 to FY 2006-07
As required by Chapter 2007-321, L.O.F.

*County of Special Financial Concern and Majority Vote Rollback Tiers are presented for informational purposes only. Each taxing jurisdiction has the responsibility to determine the applicable percentage as provided in chapter 2007-321, L.O.F.

County	2001 Per Capita Total Included Taxes Levied	2006 Per Capita Total Included Taxes Levied	Compound Annual Growth Rate In per capita taxes levied from 2001 to 2006	County of Special Financial Concern*	Majority Vote Rollback Tier*
ALACHUA	\$322.3	\$458.4	7.30%	No	95%
BAKER	\$156.1	\$259.9	10.73%	Yes	97%
BAY	\$254.2	\$451.4	12.17%	No	91%
BRADFORD	\$223.9	\$314.8	7.06%	Yes	97%
BREVARD	\$231.0	\$406.0	11.94%	No	91%
BROWARD	\$342.4	\$512.8	8.41%	No	95%
CALHOUN	\$202.5	\$250.8	4.38%	Yes	100%
CHARLOTTE	\$380.5	\$978.2	20.78%	No	91%
CITRUS	\$374.7	\$565.6	8.58%	No	95%
CLAY	\$299.4	\$455.3	8.74%	No	95%
COLLIER	\$569.4	\$1,047.9	12.98%	No	91%
COLUMBIA	\$219.5	\$341.9	9.26%	Yes	97%
DADE	\$279.0	\$520.9	13.30%	No	91%
DESOTO	\$226.1	\$423.0	13.35%	Yes	97%
DIXIE	\$227.4	\$430.6	13.62%	Yes	97%
DUVAL	\$412.0	\$557.4	6.23%	No	97%
ESCAMBIA	\$269.0	\$444.5	10.57%	No	93%
FLAGLER	\$296.8	\$571.1	13.98%	No	91%
FRANKLIN	\$541.3	\$1,461.1	21.97%	No	91%
GADSDEN	\$197.0	\$271.5	6.62%	Yes	97%
GILCHRIST	\$224.6	\$372.7	10.66%	Yes	97%
GLADES	\$414.8	\$802.1	14.10%	Yes	97%
GULF	\$501.8	\$1,114.5	17.30%	No	91%
HAMILTON	\$442.8	\$587.3	5.81%	Yes	97%
HARDEE	\$291.8	\$513.7	11.98%	Yes	97%
HENDRY	\$378.6	\$479.0	4.82%	Yes	100%
HERNANDO	\$301.4	\$503.9	10.83%	No	93%
HIGHLANDS	\$284.2	\$517.8	12.75%	Yes	97%
HILLSBOROUGH	\$462.5	\$693.1	8.43%	No	95%
HOLMES	\$159.7	\$219.1	6.53%	Yes	97%
INDIAN RIVER	\$498.5	\$709.6	7.32%	No	95%
JACKSON	\$176.5	\$231.1	5.54%	Yes	97%
JEFFERSON	\$267.7	\$383.2	7.43%	Yes	97%
LAFAYETTE	\$248.3	\$334.9	6.17%	Yes	97%
LAKE	\$204.8	\$417.9	15.34%	No	91%
LEE	\$492.4	\$828.9	10.98%	No	93%
LEON	\$311.1	\$434.9	6.93%	No	97%
LEVY	\$251.9	\$470.3	13.30%	Yes	97%
LIBERTY	\$238.0	\$334.0	7.01%	Yes	97%
MADISON	\$207.3	\$324.4	9.37%	Yes	97%
MANATEE	\$423.1	\$785.8	13.18%	No	91%
MARION	\$256.0	\$358.4	6.96%	No	97%
MARTIN	\$551.4	\$849.8	9.04%	No	93%

Florida Department of Revenue
Compound Annual Growth Rates in Per Capita Taxes Levied
Counties - FY 2001-02 to FY 2006-07
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County	2001 Per Capita Total Included Taxes Levied	2006 Per Capita Total Included Taxes Levied	Compound Annual Growth Rate in per capita taxes levied from 2001 to 2006
MONROE	\$652.4	\$935.3	7.47%
NASSAU	\$442.3	\$659.5	8.32%
OKALOOSA	\$210.5	\$350.4	10.73%
OKEECHOBEE	\$236.6	\$361.5	8.84%
ORANGE	\$387.3	\$549.6	7.25%
OSCEOLA	\$356.1	\$576.1	10.10%
PALM BEACH	\$348.2	\$588.8	11.08%
PASCO	\$286.6	\$366.2	5.02%
PINELLAS	\$313.7	\$496.6	9.62%
POLK	\$257.3	\$471.5	12.88%
PUTNAM	\$303.8	\$486.6	9.88%
ST. JOHNS	\$453.0	\$783.3	11.58%
ST. LUCIE	\$372.2	\$736.7	14.63%
SANTA ROSA	\$252.1	\$420.1	10.76%
SARASOTA	\$356.7	\$565.0	9.64%
SEMINOLE	\$238.9	\$357.9	8.41%
SUMTER	\$280.6	\$397.9	7.24%
SUWANNEE	\$190.5	\$357.0	13.39%
TAYLOR	\$394.8	\$589.8	8.36%
UNION	\$165.4	\$194.9	3.33%
VOLUSIA	\$273.4	\$419.7	8.95%
WAKULLA	\$237.8	\$434.5	12.81%
WALTON	\$606.9	\$1,156.3	13.76%
WASHINGTON	\$232.8	\$392.6	11.02%

County of Special Financial Concern*	Majority Vote Rollback Tier*
No	95%
No	95%
No	93%
Yes	97%
No	95%
No	93%
No	91%
No	97%
No	93%
No	91%
Yes	97%
No	91%
No	91%
No	93%
No	93%
No	95%
Yes	97%
Yes	97%
Yes	97%
Yes	100%
No	95%
Yes	97%
No	91%
Yes	97%

Florida Department of Revenue
Compound Annual Growth Rates in Per Capita Taxes Levied
Municipalities - FY 2001-02 to FY 2006-07
As required by Chapter 2007-321, L.O.F.

*Municipality of Special Financial Concern and Majority Vote Rollback Tiers are presented for informational purposes only. Each taxing jurisdiction has the responsibility to determine the applicable percentage as provided in chapter 2007-321, L.O.F.

County	Municipality	2001 Per Capita Total Included Taxes Levied	2006 Per Capita Total Included Taxes Levied	Compound Annual Growth Rate in per capita taxes levied from 2001 to 2006	Municipality of Special Financial Concern*	Majority Vote Rollback Tier*
ALACHUA	ALACHUA	\$285.48	\$419.14	7.98%	No	95%
ALACHUA	ARCHER	\$59.24	\$119.71	15.11%	No	91%
ALACHUA	GAINESVILLE	\$141.93	\$201.41	7.25%	No	97%
ALACHUA	HAWTHORNE	\$106.99	\$211.15	14.56%	Yes	100%
ALACHUA	HIGH SPRINGS	\$156.55	\$302.62	14.09%	No	91%
ALACHUA	LACROSSE	\$98.53	\$110.82	2.38%	No	100%
ALACHUA	MICANOPY	\$127.96	\$297.37	18.37%	No	91%
ALACHUA	NEWBERRY	\$155.83	\$232.58	8.34%	No	95%
ALACHUA	WALDO	\$81.10	\$142.38	11.91%	No	93%
BAKER	MACCLENNY	\$115.04	\$129.11	2.34%	Yes	100%
BAY	CALLAWAY	\$0.00	\$71.06			
BAY	CEDAR GROVE	\$0.00	\$48.53		No	
BAY	LYNN HAVEN	\$132.71	\$191.71	7.63%	No	95%
BAY	MEXICO BEACH	\$483.24	\$1,964.81	32.38%	No	91%
BAY	PANAMA CITY	\$187.16	\$241.01	5.19%	No	100%
BRADFORD	BROOKER	\$5.00	\$5.75	2.83%	Yes	100%
BRADFORD	HAMPTON	\$3.63	\$4.71	5.35%	Yes	100%
BRADFORD	LAWTEY	\$24.83	\$32.11	5.28%	Yes	100%
BRADFORD	STARKE	\$90.36	\$125.80	6.84%	Yes	100%
BREVARD	CAPE CANAVERAL	\$75.77	\$273.46	29.26%	No	91%
BREVARD	COCOA	\$108.84	\$297.51	22.28%	No	91%
BREVARD	COCOA BEACH	\$403.99	\$592.44	7.96%	No	95%
BREVARD	INDIALANTIC	\$304.80	\$516.50	11.12%	No	93%
BREVARD	INDIAN HBR BCH	\$251.60	\$460.21	12.84%	No	91%
BREVARD	MALABAR	\$85.48	\$127.85	8.38%	No	95%
BREVARD	MELBOURNE	\$163.27	\$272.38	10.78%	No	93%
BREVARD	MELBOURNE BEACH	\$210.08	\$296.55	7.14%	No	97%
BREVARD	MELBOURNE VILLAGE	\$201.05	\$330.98	10.48%	No	95%
BREVARD	PALM BAY	\$170.72	\$272.01	9.76%	No	95%
BREVARD	ROCKLEDGE	\$189.79	\$293.77	9.13%	No	95%
BREVARD	SATELLITE BEACH	\$277.68	\$476.27	11.39%	No	93%
BREVARD	TITUSVILLE	\$185.06	\$232.34	4.66%	No	100%
BREVARD	WEST MELBOURNE	\$0.00	\$128.40		No	
BROWARD	COCONUT CREEK	\$200.30	\$374.29	13.32%	No	91%
BROWARD	COOPER CITY	\$241.77	\$384.91	9.75%	No	95%
BROWARD	CORAL SPRINGS	\$180.70	\$283.67	9.44%	No	95%
BROWARD	DANIA	\$487.61	\$633.78	5.38%	No	100%
BROWARD	DAVIE	\$246.49	\$447.90	12.69%	No	91%
BROWARD	DEERFIELD BEACH	\$339.42	\$508.87	8.44%	No	95%
BROWARD	FORT LAUDERDALE	\$456.63	\$777.08	11.22%	No	93%
BROWARD	HALLANDALE	\$352.18	\$722.01	15.44%	No	91%
BROWARD	HILLSBORO BEACH	\$881.42	\$1,161.50	5.67%	No	100%
BROWARD	HOLLYWOOD	\$316.20	\$601.39	13.72%	No	91%
BROWARD	LAUDERDALE BY THE SEA	\$1,436.13	\$1,604.46	2.24%	No	100%
BROWARD	LAUDERDALE LAKES	\$108.73	\$229.00	16.06%	No	91%
BROWARD	LAUDERHILL	\$133.12	\$254.86	13.87%	No	91%
BROWARD	LAZYLAKE	\$535.49	\$567.51	1.17%	No	100%
BROWARD	LIGHTHOUSE POINT	\$386.93	\$662.16	11.34%	No	93%
BROWARD	MARGATE	\$210.33	\$353.83	10.96%	No	93%
BROWARD	MIRAMAR	\$263.63	\$496.52	13.50%	No	91%
BROWARD	NORTH LAUDERDALE	\$114.32	\$238.46	15.84%	No	91%
BROWARD	OAKLAND PARK	\$278.08	\$420.24	8.61%	No	95%
BROWARD	PARKLAND	\$338.05	\$553.16	10.35%	No	95%
BROWARD	PEMBROKE PARK	\$362.78	\$719.67	14.68%	No	91%
BROWARD	PEMBROKE PINES	\$187.96	\$323.76	11.49%	No	93%
BROWARD	PLANTATION	\$246.64	\$437.68	12.16%	No	93%
BROWARD	POMPANO BEACH	\$284.67	\$433.28	8.76%	No	95%
BROWARD	SEA RANCH LAKES	\$1,135.60	\$1,526.33	6.09%	No	97%
BROWARD	SOUTHWEST RANCHES	\$261.39	\$494.48	13.60%	No	91%
BROWARD	SUNRISE	\$256.86	\$415.16	10.08%	No	95%

Florida Department of Revenue
Compound Annual Growth Rates in Per Capita Taxes Levied
Municipalities - FY 2001-02 to FY 2006-07

As required by Chapter 2007-321, L.O.F.

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County	Municipality	2001 Per Capita Total Included Taxes Levied	2006 Per Capita Total Included Taxes Levied	Compound Annual Growth Rate in per capita taxes levied from 2001 to 2006	Municipality of Special Financial Concern*	Majority Vote Rollback Tier*
BROWARD	TAMARAC	\$218.39	\$404.14	13.10%	No	91%
BROWARD	WEST PARK		\$263.01		No	
BROWARD	WESTON	\$111.57	\$193.73	11.67%	No	93%
BROWARD	WILTON MANORS	\$238.32	\$534.24	17.52%	No	91%
CALHOUN	BLOUNTSTOWN	\$27.72	\$32.98	3.54%	Yes	100%
CHARLOTTE	PUNTA GORDA	\$285.60	\$458.28	9.92%	No	95%
CITRUS	CRYSTAL RIVER	\$436.28	\$767.41	11.96%	No	93%
CITRUS	INVERNESS	\$223.86	\$315.47	7.10%	No	97%
CLAY	GREEN COVE SPRINGS	\$91.20	\$147.60	10.11%	No	95%
CLAY	KEYSTONE HEIGHTS	\$55.16	\$81.15	8.03%	No	95%
CLAY	ORANGE PARK	\$200.63	\$287.87	7.49%	No	97%
CLAY	PENNEY FARMS	\$0.00	\$0.00		No	
COLLIER	EVERGLADES	\$353.17	\$506.05	7.46%	No	97%
COLLIER	MARCO ISLAND	\$543.41	\$979.34	12.50%	No	91%
COLLIER	NAPLES	\$456.42	\$909.70	14.79%	No	91%
COLUMBIA	LAKE CITY	\$149.30	\$211.75	7.24%	Yes	100%
DADE	AVENTURA	\$335.06	\$604.28	12.52%	No	91%
DADE	BAL HARBOR VILLAGE	\$1,060.20	\$2,110.34	14.76%	No	91%
DADE	BAY HARBOUR ISLAND	\$317.71	\$694.01	16.91%	No	91%
DADE	BISCAYNE PARK	\$247.05	\$530.73	16.53%	No	91%
DADE	CORAL GABLES	\$884.45	\$1,625.89	12.95%	No	91%
DADE	CUTLER BAY		\$147.51		No	
DADE	DORAL		\$667.92		No	
DADE	EL PORTAL	\$177.37	\$413.53	18.45%	No	91%
DADE	FLORIDA CITY	\$240.82	\$539.63	17.53%	No	91%
DADE	GOLDEN BEACH	\$3,143.41	\$5,555.05	12.06%	No	93%
DADE	HIALEAH	\$180.23	\$278.37	9.08%	No	95%
DADE	HIALEAH GARDENS	\$185.28	\$333.48	12.47%	No	91%
DADE	HOMESTEAD	\$180.85	\$418.68	18.28%	No	91%
DADE	INDIAN CREEK	\$53,685.43	\$45,844.81	-3.11%	Yes	100%
DADE	ISLANDIA	\$406.08	\$425.00	0.92%	No	100%
DADE	KEY BISCAYNE	\$923.75	\$1,685.66	12.78%	No	91%
DADE	MEDLEY	\$5,236.38	\$8,480.97	10.12%	No	95%
DADE	MIAMI	\$381.20	\$722.21	13.63%	Yes	100%
DADE	MIAMI BEACH	\$766.59	\$1,787.80	18.45%	No	91%
DADE	MIAMI GARDENS		\$185.27			
DADE	MIAMI LAKES	\$229.71	\$295.85	5.19%	No	100%
DADE	MIAMI SHORES	\$335.81	\$652.66	14.21%	No	91%
DADE	MIAMI SPRINGS	\$366.38	\$546.79	8.34%	No	95%
DADE	MUNICIPAL SERVICE AREA	\$92.02	\$151.31	10.46%	No	95%
DADE	NORTH BAY VILLAGE	\$213.56	\$700.94	26.83%	No	91%
DADE	NORTH MIAMI	\$196.85	\$381.03	14.12%	No	91%
DADE	NORTH MIAMI BEACH	\$223.13	\$431.96	14.12%	No	91%
DADE	OPA-LOCKA	\$280.40	\$479.91	11.35%	Yes	100%
DADE	PALMETTO BAY		\$246.52		No	
DADE	PINECREST	\$226.58	\$422.72	13.28%	No	91%
DADE	SOUTH MIAMI	\$486.20	\$792.56	10.27%	No	95%
DADE	SUNNY ISLES	\$304.34	\$785.96	20.89%	No	91%
DADE	SURFSIDE	\$569.08	\$1,350.56	18.87%	No	91%
DADE	SWEETWATER	\$58.39	\$112.93	14.10%	No	91%
DADE	VIRGINIA GARDENS	\$234.98	\$403.37	11.41%	No	93%
DADE	WEST MIAMI	\$276.64	\$531.81	13.96%	No	91%
DESOTO	ARCADIA	\$184.47	\$264.56	7.48%	Yes	100%
DIXIE	CROSS CITY	\$44.43	\$104.27	18.80%	Yes	100%
DIXIE	HORSESHOE BEACH	\$256.04	\$696.03	22.14%	Yes	100%
DUVAL	ATLANTIC BEACH	\$174.85	\$288.46	10.53%	No	93%
DUVAL	BALDWIN	\$43.45	\$77.44	12.25%	No	93%
DUVAL	JACKSONVILLE BEACH	\$246.13	\$489.11	14.72%	No	91%
DUVAL	NEPTUNE BEACH	\$147.53	\$276.50	13.39%	No	91%

Florida Department of Revenue
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County	Municipality	2001 Per Capita Total Included Taxes Levied	2006 Per Capita Total Included Taxes Levied	Compound Annual Growth Rate in per capita taxes levied from 2001 to 2006	Municipality of Special Financial Concern*	Majority Vote Rollback Tier*
ESCAMBIA	CENTURY	\$14.77	\$14.98	0.28%	No	100%
ESCAMBIA	PENSACOLA	\$201.91	\$300.63	8.29%	No	95%
FLAGLER	BEVERLY BEACH	\$92.88	\$363.78	31.40%	No	91%
FLAGLER	BUNNELL	\$200.31	\$456.82	17.93%	No	91%
FLAGLER	FLAGLER BEACH	\$172.64	\$504.25	23.91%	No	91%
FLAGLER	PALM COAST	\$175.12	\$298.97	11.29%	No	93%
FRANKLIN	APALACHICOLA	\$295.32	\$582.89	14.57%	No	91%
FRANKLIN	CARRABELLE	\$230.11	\$1,074.73	36.10%	No	91%
GADSDEN	CHATTAHOOCHEE	\$11.66	\$12.16	0.84%	Yes	100%
GADSDEN	GREENSBORO	\$21.41	\$40.47	13.58%	Yes	100%
GADSDEN	GRETNA	\$10.15	\$27.93	22.44%	Yes	100%
GADSDEN	HAVANA	\$25.89	\$62.14	19.14%	Yes	100%
GADSDEN	MIDWAY	\$47.84	\$126.07	21.38%	Yes	100%
GADSDEN	QUINCY	\$67.00	\$86.58	5.26%	Yes	100%
GILCHRIST	BELL	\$0.00	\$61.62		Yes	
GILCHRIST	FANNING SPRING		See Levy County			
GILCHRIST	TRENTON	\$0.00	\$90.24		Yes	
GLADES	MOORE HAVEN	\$65.42	\$115.84	12.10%	Yes	100%
GULF	PORT ST. JOE	\$351.01	\$399.82	2.64%	No	100%
GULF	WEWAHITCHKA	\$78.49	\$207.15	21.42%	No	91%
HAMILTON	JASPER	\$77.47	\$144.78	13.32%	Yes	100%
HAMILTON	JENNINGS	\$15.80	\$18.76	3.49%	Yes	100%
HAMILTON	WHITE SPRINGS	\$46.04	\$73.43	9.79%	Yes	100%
HARDEE	BOWLING GREEN	\$39.86	\$72.38	12.67%	Yes	100%
HARDEE	WAUCHULA	\$76.76	\$116.08	8.62%	Yes	100%
HARDEE	ZOLFO SPRINGS	\$90.64	\$143.31	9.60%	Yes	100%
HENDRY	CLEWISTON	\$144.96	\$214.72	8.17%	Yes	100%
HENDRY	LA BELLE	\$78.67	\$196.04	20.04%	Yes	100%
HERNANDO	BROOKSVILLE	\$264.59	\$493.78	13.29%	No	91%
HERNANDO	WEEKI WACHEE	\$1,209.83	\$6,139.50	38.38%	No	91%
HIGHLANDS	AVON PARK	\$137.46	\$188.16	6.48%	Yes	100%
HIGHLANDS	LAKE PLACID	\$241.86	\$529.32	16.96%	Yes	100%
HIGHLANDS	SEBRING	\$221.53	\$393.01	12.15%	Yes	100%
HILLSBOROUGH	PLANT CITY	\$180.60	\$276.80	8.92%	No	95%
HILLSBOROUGH	TAMPA	\$335.43	\$522.39	9.26%	No	95%
HILLSBOROUGH	TEMPLE TERRACE	\$249.36	\$315.56	4.82%	No	100%
HOLMES	ESTO	\$6.73	\$6.44	-0.87%	Yes	100%
HOLMES	NOMA	\$8.78	\$8.68	-0.24%	Yes	100%
INDIAN RIVER	FELLSMERE	\$52.10	\$123.03	18.75%	No	91%
INDIAN RIVER	INDIAN RIVER SHORES	\$592.02	\$1,012.90	11.34%	No	93%
INDIAN RIVER	SEBASTIAN ¹	\$156.90	\$217.97	6.80%	No	97%
INDIAN RIVER	TOWN OF ORCHID ¹	\$1,746.93	\$780.00	-14.90%	No	100%
INDIAN RIVER	VERO BEACH	\$185.87	\$325.39	11.85%	No	93%
JACKSON	ALFORD	\$8.46	\$19.45	18.12%	Yes	100%
JACKSON	CAMPBELLTON	\$27.67	\$43.64	9.54%	No	95%
JACKSON	COTTONDALE	\$40.17	\$57.46	7.42%	Yes	100%
JACKSON	GRACEVILLE	\$72.61	\$103.53	7.35%	Yes	100%
JACKSON	GREENWOOD	\$12.61	\$15.37	4.03%	Yes	100%
JACKSON	JACOB CITY	\$31.68	\$28.33	-2.21%	Yes	100%
JACKSON	MARIANNA	\$46.16	\$67.72	7.97%	Yes	100%
JACKSON	SNEADS	\$7.05	\$7.86	2.20%	Yes	100%
JEFFERSON	MONTICELLO	\$171.25	\$236.74	6.69%	Yes	100%
LAFAYETTE	MAYO	\$27.35	\$51.19	13.35%	Yes	100%
LAKE	ASTATULA	\$40.18	\$168.13	33.15%	No	91%
LAKE	CLERMONT	\$201.41	\$340.44	11.07%	No	93%
LAKE	EUSTIS	\$166.91	\$282.20	11.07%	No	93%
LAKE	FRUITLAND PARK	\$96.15	\$195.10	15.20%	No	91%
LAKE	GROVELAND	\$192.07	\$390.18	15.23%	No	91%

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LAKE	HOWEY IN THE HILLS	\$278.39	\$512.07	12.96%	No	91%
LAKE	LADY LAKE	\$109.23	\$145.77	5.94%	No	100%
LAKE	LEESBURG	\$187.71	\$313.89	10.83%	No	93%
LAKE	MASCOTTE	\$89.11	\$241.18	22.03%	No	91%
LAKE	MINNEOLA	\$90.19	\$213.71	18.83%	Yes	100%
LAKE	MONTVERDE	\$115.57	\$263.38	17.91%	No	91%
LAKE	MOUNT DORA	\$305.56	\$476.81	9.31%	No	95%
LAKE	TAVARES	\$148.16	\$312.73	16.11%	No	91%
LAKE	UMATILLA	\$170.36	\$271.41	9.76%	No	95%
LEE	CAPE CORAL	\$255.90	\$684.84	21.76%	No	91%
LEE	BONITA SPRINGS	\$131.54	\$178.42	6.29%	No	97%
LEE	FORT MYERS	\$345.30	\$615.11	12.24%	No	93%
LEE	SANIBEL	\$918.77	\$1,973.72	16.52%	No	91%
LEE	FORT MYERS BEACH	\$250.89	\$335.26	5.97%	No	100%
LEON	TALLAHASSEE	\$124.79	\$214.58	11.45%	No	93%
LEVY	BRONSON	\$56.02	\$100.22	12.34%	Yes	100%
LEVY	CEDAR KEY	\$250.14	\$816.06	26.68%	Yes	100%
LEVY	CHIEFLAND	\$198.91	\$286.11	7.54%	Yes	100%
LEVY	FANNING SPRINGS	\$46.95	\$86.98	13.12%	Yes	100%
LEVY	INGLIS	\$122.12	\$232.53	13.75%	Yes	100%
LEVY	OTTER CREEK	\$62.15	\$99.89	9.95%	Yes	100%
LEVY	WILLISTON	\$111.23	\$257.28	18.26%	Yes	100%
LEVY	YANKEE TOWN	\$82.20	\$187.41	17.92%	Yes	100%
LIBERTY	BRISTOL	\$40.88	\$71.22	11.74%	Yes	100%
MADISON	GREENVILLE	\$100.70	\$102.93	0.44%	Yes	100%
MADISON	LEE	\$68.98	\$113.63	10.50%	Yes	100%
MADISON	MADISON	\$135.25	\$187.45	6.75%	Yes	100%
MANATEE	ANNA MARIA	\$373.03	\$840.60	17.64%	No	91%
MANATEE	BRADENTON	\$147.70	\$282.42	13.84%	No	91%
MANATEE	BRADENTON BEACH	\$404.65	\$1,038.83	20.75%	No	91%
MANATEE	HOLMES BEACH	\$305.84	\$578.95	13.61%	No	91%
MANATEE	LONGBOAT KEY		See Sarasota County			
MANATEE	PALMETTO	\$123.41	\$331.78	21.87%	No	91%
MARION	BELLEVIEW	\$128.00	\$203.76	9.74%	No	95%
MARION	DUNNELLON	\$285.29	\$482.96	11.10%	No	93%
MARION	MCINTOSH	\$44.82	\$47.65	1.23%	No	100%
MARION	OCALA BASIC	\$275.52	\$413.90	8.48%	No	95%
MARTIN	JUPITER ISLAND	\$6,959.38	\$8,884.16	5.00%	No	100%
MARTIN	OCEAN BREEZE PARK	\$0.00	\$181.68		No	
MARTIN	SEWALL'S POINT	\$356.70	\$799.43	17.52%	No	91%
MARTIN	STUART	\$280.56	\$651.40	18.35%	No	91%
MONROE	ISLAMORADA	\$585.56	\$1,003.78	11.38%	No	93%
MONROE	KEY COLONY	\$1,266.75	\$1,314.86	0.75%	No	100%
MONROE	KEY WEST	\$445.59	\$610.33	6.49%	No	97%
MONROE	LAYTON	\$236.04	\$410.62	11.71%	No	93%
MONROE	MARATHON	\$307.59	\$468.29	8.77%	No	95%
NASSAU	CALLAHAN	\$114.49	\$126.32	1.99%	No	100%
NASSAU	FERNANDINA BEACH	\$542.00	\$653.42	3.81%	No	100%
NASSAU	HILLIARD	\$10.72	\$13.12	4.11%	No	100%
OKALOOSA	CINCO BAYOU	\$210.42	\$354.92	11.02%	No	93%
OKALOOSA	CRESTVIEW	\$196.98	\$313.97	9.77%	Yes	100%
OKALOOSA	DESTIN CITY	\$376.04	\$768.03	15.35%	No	91%
OKALOOSA	FORT WALTON BEACH	\$197.87	\$301.54	8.79%	No	95%
OKALOOSA	LAUREL HILL	\$0.00	\$109.94		Yes	
OKALOOSA	MARY ESTHER	\$152.96	\$268.02	11.87%	No	93%
OKALOOSA	NICEVILLE	\$106.68	\$217.60	15.32%	No	91%
OKALOOSA	SHALIMAR	\$265.82	\$300.65	2.49%	No	100%
OKALOOSA	VALPARAISO	\$71.49	\$102.81	7.54%	Yes	100%
OKEECHOBEE	OKEECHOBEE	\$230.44	\$385.93	10.86%	Yes	100%

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ORANGE	APOPKA	\$144.78	\$234.46	10.12%	No	95%
ORANGE	BAY LAKE	\$68,221.17	\$176,230.18	20.90%	No	91%
ORANGE	BELLE ISLE	\$165.21	\$364.38	17.14%	No	91%
ORANGE	EATONVILLE	\$393.98	\$601.26	8.82%	Yes	100%
ORANGE	EDGEWOOD	\$366.77	\$584.35	9.76%	No	95%
ORANGE	LAKE BUENA VISTA	\$44,410.81	\$92,490.00	15.80%	No	91%
ORANGE	MAITLAND	\$392.35	\$545.28	6.80%	No	97%
ORANGE	OAKLAND	\$304.67	\$578.62	13.69%	No	91%
ORANGE	OCOOE	\$191.07	\$296.71	9.20%	No	95%
ORANGE	ORLANDO	\$386.57	\$548.24	7.24%	No	97%
ORANGE	WINDEMERE	\$302.47	\$667.02	17.14%	No	91%
ORANGE	WINTER GARDEN	\$158.48	\$302.45	13.80%	No	91%
ORANGE	WINTER PARK	\$363.57	\$665.96	12.87%	No	91%
OSCEOLA	KISSIMMEE	\$141.34	\$303.50	16.51%	No	91%
OSCEOLA	SAINT CLOUD	\$114.45	\$210.17	12.92%	No	91%
PALM BEACH	ATLANTIS	\$1,045.50	\$1,397.33	5.97%	No	100%
PALM BEACH	BELLE GLADE	\$121.99	\$117.11	-0.81%	No	100%
PALM BEACH	BOCA RATON	\$449.69	\$763.71	11.17%	No	93%
PALM BEACH	BOYNTON BEACH	\$345.83	\$587.08	11.16%	No	93%
PALM BEACH	BRINY BREEZES	\$52.58	\$274.05	39.12%	No	91%
PALM BEACH	DELRAY BEACH	\$456.67	\$895.04	14.41%	No	91%
PALM BEACH	GREENACRES	\$153.96	\$344.91	17.51%	No	91%
PALM BEACH	GULF STREAM	\$2,222.26	\$2,933.26	5.71%	No	100%
PALM BEACH	HAVERHILL	\$160.34	\$260.16	10.16%	No	95%
PALM BEACH	HIGHLAND BEACH	\$1,008.10	\$1,981.08	14.47%	No	91%
PALM BEACH	HYPOLUXO	\$283.43	\$436.83	9.04%	No	95%
PALM BEACH	JUNO BEACH	\$608.85	\$1,072.79	12.00%	No	93%
PALM BEACH	JUPITER	\$241.15	\$426.20	12.06%	No	93%
PALM BEACH	JUPITER INLET COLONY	\$1,893.79	\$2,622.92	6.73%	No	97%
PALM BEACH	LAKE CLARKE SHORES	\$241.59	\$377.27	9.32%	No	95%
PALM BEACH	LAKE PARK	\$292.13	\$583.62	14.84%	No	91%
PALM BEACH	LAKE WORTH	\$204.71	\$451.53	17.14%	No	91%
PALM BEACH	LANTANA	\$353.53	\$704.76	14.79%	No	91%
PALM BEACH	MANALAPAN	\$5,075.71	\$7,391.48	7.81%	No	95%
PALM BEACH	MANGONIA PARK	\$749.09	\$703.23	-1.26%	No	100%
PALM BEACH	NORTH PALM BEACH	\$456.00	\$993.77	16.86%	No	91%
PALM BEACH	OCEAN RIDGE	\$986.32	\$2,326.45	18.48%	No	91%
PALM BEACH	PAHOKEE	\$85.19	\$106.35	4.54%	Yes	100%
PALM BEACH	PALM BEACH	\$2,846.76	\$4,609.78	10.12%	No	95%
PALM BEACH	PALM BEACH GARDENS	\$649.76	\$1,055.09	10.18%	No	95%
PALM BEACH	PALM BEACH SHORES	\$1,244.20	\$2,995.44	19.21%	No	91%
PALM BEACH	PALM SPRINGS	\$117.18	\$265.25	17.75%	No	91%
PALM BEACH	RIVIERA BEACH	\$502.60	\$979.54	14.28%	No	91%
PALM BEACH	ROYAL PALM BEACH	\$248.60	\$178.53	-6.41%	No	100%
PALM BEACH	SOUTH BAY	\$83.24	\$122.16	7.97%	Yes	100%
PALM BEACH	SOUTH PALM BEACH	\$695.32	\$1,768.02	20.52%	No	91%
PALM BEACH	TEQUESTA	\$614.83	\$1,114.55	12.63%	No	91%
PALM BEACH	VILLAGE OF GOLF	\$2,085.46	\$4,666.12	17.48%	No	91%
PALM BEACH	WELLINGTON	\$152.32	\$346.56	17.87%	No	91%
PALM BEACH	WEST PALM BEACH	\$507.84	\$868.38	11.33%	No	93%
PASCO	DADE CITY	\$193.52	\$332.08	11.41%	No	93%
PASCO	NEW PORT RICHEY	\$186.53	\$362.80	14.23%	No	91%
PASCO	PORT RICHEY	\$320.98	\$551.46	11.43%	No	93%
PASCO	SAN ANTONIO	\$78.93	\$147.91	13.38%	No	91%
PASCO	SAINT LEO	\$88.20	\$52.70	-9.79%	No	100%
PASCO	ZEPHYRHILLS	\$223.70	\$361.62	10.08%	No	95%
PINELLAS	BELLEAIR	\$550.11	\$896.29	10.26%	No	95%
PINELLAS	BELLEAIR BEACH	\$365.40	\$741.44	15.20%	No	91%
PINELLAS	BELLEAIR BLUFFS	\$251.23	\$462.11	12.96%	No	91%
PINELLAS	BELLEAIR SHORE	\$1,329.57	\$923.89	-7.02%	No	100%

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PINELLAS	CLEARWATER	\$286.66	\$501.86	11.85%	No	93%
PINELLAS	DUNEDIN	\$150.39	\$255.50	11.18%	No	93%
PINELLAS	GULFPORT	\$149.75	\$283.96	13.65%	No	91%
PINELLAS	INDIAN ROCKS BEACH	\$232.56	\$340.03	7.89%	No	95%
PINELLAS	INDIAN SHORES	\$367.80	\$991.83	21.95%	No	91%
PINELLAS	KENNETH CITY	\$84.23	\$140.13	10.72%	No	93%
PINELLAS	LARGO	\$120.85	\$246.58	15.33%	No	91%
PINELLAS	MADEIRA BEACH	\$247.39	\$552.16	17.42%	No	91%
PINELLAS	NORTH REDINGTON BEACH	\$150.37	\$287.53	13.84%	No	91%
PINELLAS	OLDSMAR	\$238.35	\$420.95	12.05%	No	93%
PINELLAS	PINELLAS PARK	\$224.21	\$353.38	9.53%	No	95%
PINELLAS	REDINGTON BEACH	\$231.25	\$560.19	19.36%	No	91%
PINELLAS	REDINGTON SHORES	\$177.94	\$445.34	20.14%	No	91%
PINELLAS	SAFETY HARBOR	\$136.82	\$191.30	6.93%	No	97%
PINELLAS	SEMINOLE	\$128.12	\$193.05	8.54%	No	95%
PINELLAS	SOUTH PASADENA	\$91.72	\$152.19	10.66%	No	93%
PINELLAS	SAINT PETERSBURG	\$268.64	\$423.85	9.55%	No	95%
PINELLAS	SAINT PETE BEACH	\$379.16	\$721.71	13.74%	No	91%
PINELLAS	TARPON SPRINGS	\$219.62	\$355.96	10.14%	No	95%
PINELLAS	TREASURE ISLAND	\$279.85	\$629.89	17.62%	No	91%
POLK	AUBURNDALE	\$129.00	\$293.71	17.89%	No	91%
POLK	BARTOW	\$85.10	\$178.78	16.01%	No	91%
POLK	DAVENPORT	\$127.73	\$258.86	15.17%	No	91%
POLK	DUNDEE	\$198.60	\$336.48	11.12%	No	93%
POLK	EAGLE LAKE	\$66.47	\$189.13	23.26%	No	91%
POLK	FROSTPROOF	\$230.17	\$345.08	8.44%	No	95%
POLK	FORT MEADE	\$13.01	\$70.92	40.37%	No	91%
POLK	HAINES CITY	\$168.56	\$371.93	17.15%	No	91%
POLK	HIGHLAND PARK	\$278.13	\$469.65	11.05%	No	93%
POLK	HILLCREST HEIGHTS	\$14.17	\$16.43	3.00%	No	100%
POLK	LAKE ALFRED	\$172.40	\$239.30	6.78%	No	97%
POLK	LAKE HAMILTON	\$189.78	\$365.08	13.98%	No	91%
POLK	LAKE WALES	\$263.70	\$472.12	12.35%	No	93%
POLK	LAKELAND	\$113.35	\$204.90	12.57%	No	91%
POLK	MULBERRY	\$257.47	\$459.57	12.29%	Yes	100%
POLK	POLK CITY	\$90.80	\$185.24	15.33%	No	91%
POLK	WINTER HAVEN	\$241.42	\$388.31	9.97%	No	95%
PUTNAM	CRESCENT CITY	\$223.86	\$309.70	6.71%	Yes	100%
PUTNAM	INTERLACHEN	\$163.23	\$393.70	19.25%	Yes	100%
PUTNAM	PALATKA	\$187.33	\$321.28	11.39%	Yes	100%
PUTNAM	POMONA PARK	\$137.84	\$190.33	6.67%	Yes	100%
PUTNAM	WELAKA	\$308.78	\$557.00	12.52%	Yes	100%
SAINT JOHNS	HASTINGS	\$198.21	\$345.61	11.76%	No	93%
SAINT JOHNS	SAINT AUGUSTINE	\$370.09	\$793.25	16.47%	No	91%
SAINT JOHNS	SAINT AUGUSTINE BEACH	\$212.26	\$384.63	12.63%	No	91%
SAINT LUCIE	FORT. PIERCE	\$209.85	\$398.72	13.70%	No	91%
SAINT LUCIE	PORT SAINT LUCIE	\$140.68	\$289.69	15.54%	No	91%
SAINT LUCIE	SAINT. LUCIE VILLAGE	\$42.55	\$171.72	32.19%	No	91%
SANTA ROSA	GULF BREEZE	\$136.50	\$188.02	6.61%	No	97%
SANTA ROSA	JAY	\$115.16	\$156.54	6.33%	No	97%
SANTA ROSA	MILTON	\$83.20	\$123.22	8.17%	No	95%
SARASOTA	LONGBOAT KEY	\$956.87	\$1,210.21	4.81%	No	100%
SARASOTA	NORTH PORT	\$166.66	\$340.64	15.37%	No	91%
SARASOTA	SARASOTA	\$195.81	\$514.52	21.32%	No	91%
SARASOTA	VENICE	\$287.88	\$601.66	15.88%	No	91%
SEMINOLE	ALTAMONTE SPRINGS	\$234.20	\$201.52	-2.96%	No	100%
SEMINOLE	CASSELBERRY	\$173.67	\$284.35	10.36%	No	95%
SEMINOLE	LAKE MARY	\$388.52	\$570.36	7.98%	No	95%
SEMINOLE	LONGWOOD	\$252.11	\$386.16	8.90%	No	95%

Florida Department of Revenue
Compound Annual Growth Rates in Per Capita Taxes Levied
Municipalities - FY 2001-02 to FY 2006-07
As required by Chapter 2007-321, L.O.F.

*Municipality of Special Financial Concern and Majority Vote Rollback Tiers are presented for informational purposes only. Each taxing jurisdiction has the responsibility to determine the applicable percentage as provided in chapter 2007-321, L.O.F.

County	Municipality	2001 Per Capita Total Included Taxes Levied	2006 Per Capita Total Included Taxes Levied	Compound Annual Growth Rate in per capita taxes levied from 2001 to 2006	Municipality of Special Financial Concern*	Majority Vote Rollback Tier*
SEMINOLE	OVIEDO	\$221.58	\$358.04	10.07%	No	95%
SEMINOLE	SANFORD	\$218.44	\$359.48	10.48%	No	95%
SEMINOLE	WINTER SPRINGS	\$140.33	\$253.16	12.53%	No	91%
SUMTER	BUSHNELL	\$62.90	\$256.80	32.49%	Yes	100%
SUMTER	CENTER HILL	\$7.15	\$64.62	55.32%	Yes	100%
SUMTER	WEBSTER	\$59.32	\$133.57	17.62%	Yes	100%
SUMTER	WILDWOOD	\$101.53	\$220.30	16.76%	Yes	100%
SUWANNEE	BRANFORD	\$86.04	\$128.58	8.37%	Yes	100%
SUWANNEE	LIVE OAK	\$105.75	\$153.71	7.77%	Yes	100%
TAYLOR	PERRY	\$117.65	\$157.89	6.06%	Yes	100%
UNION	LAKE BUTLER	\$30.62	\$36.07	3.33%	Yes	100%
UNION	RAIFORD	\$0.00	\$0.00		Yes	
UNION	WORTHINGTON SPRINGS	\$17.63	\$17.27	-0.41%	Yes	100%
VOLUSIA	DAYTONA BEACH SHORES	\$586.87	\$1,433.16	19.55%	No	91%
VOLUSIA	DAYTONA BEACH	\$229.04	\$509.47	17.34%	No	91%
VOLUSIA	DEBARY	\$118.37	\$310.42	21.27%	No	91%
VOLUSIA	DELAND	\$191.02	\$359.56	13.49%	No	91%
VOLUSIA	DELTONA	\$88.56	\$154.60	11.79%	No	93%
VOLUSIA	EDGEWATER	\$146.82	\$287.86	14.41%	No	91%
VOLUSIA	FLAGLER BEACH		See Flagler County			
VOLUSIA	HOLLY HILL	\$133.53	\$205.80	9.04%	No	95%
VOLUSIA	LAKE HELEN	\$105.62	\$236.61	17.50%	No	91%
VOLUSIA	NEW SMYRNA BEACH	\$337.81	\$551.29	10.29%	No	95%
VOLUSIA	OAK HILL	\$145.12	\$317.57	16.96%	No	91%
VOLUSIA	ORANGE CITY	\$242.82	\$320.24	5.69%	No	100%
VOLUSIA	ORMOND BEACH	\$138.95	\$303.22	16.89%	No	91%
VOLUSIA	PIERSON	\$68.89	\$71.83	0.84%	No	100%
VOLUSIA	PONCE INLET	\$605.73	\$1,473.69	19.46%	No	91%
VOLUSIA	PORT ORANGE	\$141.82	\$264.05	13.24%	No	91%
VOLUSIA	SOUTH DAYTONA	\$133.70	\$245.29	12.90%	No	91%
WAKULLA	SAINT MARKS	\$286.63	\$536.85	13.37%	Yes	100%
WALTON	DEFUNIAK SPRINGS	\$121.27	\$164.68	6.31%	No	97%
WALTON	FREESPORT	\$98.97	\$283.35	23.41%	No	91%
WASHINGTON	CHIPLEY	\$185.12	\$231.36	4.56%	Yes	100%
WASHINGTON	VERNON	\$34.19	\$44.46	5.39%	Yes	100%

1. Note - This document provides corrected figures for two cities - Sebastian and the Town of Orchid in Indian River County.

**Unfunded Federal/State Mandates
Town of Palm Beach
FY 2007**

Federal/State	Department	Description	Amount
State	HR	Worker's Compensation Assessment for Self-Insured	\$44,505
State	HR	Worker's Comp (Medical clinic costs)	\$20,000
State	HR	Records Retention/Production	\$6,000
State	HR	Retiree Health Care (co-mingling rates -- maximum chargeable)	\$350,000
		OPEB	\$2,289,000
State	HR	Worker's Compensation medical clinic costs	\$20,000
State	HR	Unemployment Compensation (reimbursable employer -- liberal qualification provisions)	\$15,000
State	HR	Hepatitis Vaccinations (annual vaccinations, record keeping)	\$1,500
State	HR	Pre-employment and annual physicals (covering firefighters, police and lifeguards)	\$18,600
Federal	HR	DOT random drug testing (required breath and 5 panel drug test)	\$700
State	Finance	TRIM Advertising	\$4,000
State	Finance	Advertising for Ordinances Town Clerk Elections (pay poll workers, print ballots, and advertise in different languages)	\$3,500
State	Finance	Record Retention (Town Clerk and Finance)	\$11,000
State	Finance	Finance)	\$10,000
State/Federal	Public Works	Reach 7 Mitigation (design, construction, and monitoring)	\$1,903,620
Federal	Public Works	Reach 7 Additional Mitigation (design, construction, and monitoring)	\$1,062,500
State	Public Works	NPDES fees	\$4,470
State	Public Works	SFWMD Permit Compliance (annual wet well cleaning)	\$7,600
State	Public Works	Fuel tank replacement program	\$2,213,450
State	Fire-Rescue	Required Training	\$20,000
State	Fire-Rescue	Staffing (2 in 2 out)	\$1,000,000
State	Fire-Rescue	Inspection Requirements (Elevators, fire alarms, etc.)	\$15,000
State	Police	Investigation & Documentation of certain Part/II Crimes	\$300,000
State	Police	Computer Voice Stress Analysis Training	\$2,000
State	Police	Court Testimony	\$93,000

Federal/State	Department	Description	Amount
State	Police	Traffic Crash Reports	\$53,000
State	Police	Uniform Traffic Citations	\$48,000
State	Police	Uniform Crime Reporting	\$42,000
State	Police	Public Records Law	\$15,000
State/Federal	Police	All Mandated Training	\$900,000
		Military Leave (cost of coverage only during time person is gone)	\$50,000
Federal	Police	ADA Regulation (TDD device)	\$500
State	Police	F.C.I.C Certification	\$3,500
Federal	Police	Biohazardous Materials	\$8,000
State	Police	Elevator Inspection	\$500
State	Police	Fire Alarm & Pump Inspection	\$3,500
State	Police	Fire Extinguisher Certification	\$600
State	Police	Holding Facility Inspections	\$15,000
State	Police	Warrant Arrests -- Other Agencies	\$31,000
State	Police	Noise Meter Violations	\$1,000
State	Police	Domestic Violence Assistance	\$26,000
State	Police	Victim/Witness Assistance	\$26,000
State	Police	Police Background Investigations	\$16,000
State	Police	Enforcement of Turtle lights	\$5,000
Federal	Town-wide	NIMS training/compliance	\$35,000
State	PZB	Community Rating System admin	\$10,000
Federal	PZB	Enforcement of ADA Requirements	\$10,000
State	PZB	Comprehensive Planning Process Requirement for land development regulations	\$100,000
State	PZB	Historical and prehistorical resource management practices	\$50,000
State	PZB	Verification of Conformance with Emergency Elevator Reqt in Condos	\$3,000
State	PZB	Name Change from Occupational License to Business Tax Receipt	\$5,000
State	RM	Worker's Compensation SB 746	\$40,450
TOTAL			\$10,918,495



Authorized Positions

The Chart below shows the distribution of authorized positions, full and part-time, by departments, for the years 2005 through 2008. The number of full and part-time employees for the Fiscal year 2008 is 411.28, which is a decrease of 3.95 over FY2007 of 415.23.

<i>Full Time Equivalent Employees</i>	<i>FY2005</i>	<i>FY2006</i>	<i>FY2007</i>	<i>FY2008</i>
Town Manager				
Town Manager	1.00	1.00	1.00	1.00
Deputy Town Manager	1.00	1.00	1.00	1.00
Assistant Town Manager	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00
Administrative Assistant (Shared)	0.00	0.00	0.00	0.00
Information Systems Manager	1.00	1.00	1.00	1.00
Information Systems Programmer/Analyst	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00
Information Systems Specialist	2.00	2.00	2.00	2.00
Information Systems Support Specialist	1.00	1.00	1.00	1.00
	12.00	12.00	12.00	12.00
Human Resources				
Human Resources Director	0.80	0.80	0.80	0.80
Assistant Director	1.00	1.00	1.00	1.00
Occupational Health Nurse	1.00	1.00	1.00	1.00
Human Resources Analyst	0.30	0.30	0.30	0.30
Human Resources Assistant	1.30	1.30	1.30	1.30
Secretary II/Clinic (p/t)	0.50	0.50	0.50	0.50
	4.90	4.90	4.90	4.90
Finance				
Town Clerk	1.00	1.00	1.00	1.00
Deputy Town Clerk	1.00	1.00	1.00	1.00
Secretary III	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Accounting Assistant	1.00	1.00	1.00	1.00
Accounting Clerk	3.00	3.00	3.00	3.00



Authorized Positions

<i>Full Time Equivalent Employees</i>	<i>FY2005</i>	<i>FY2006</i>	<i>FY2007</i>	<i>FY2008</i>
Accounting Clerk/Receptionist	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00	1.00
Buyer	2.00	2.00	2.00	2.00
Purchasing Clerk	1.00	1.00	1.00	1.00
Store Clerk	1.00	1.00	1.00	1.00
Driver/Warehouse Clerk	1.00	1.00	1.00	1.00
	18.00	18.00	18.00	18.00
Planning, Zoning and Building				
Director/Building Official	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00
Zoning Administrator	1.00	1.00	1.00	1.00
Administrative Aide	1.00	2.00	2.00	2.00
Planning Administrator	1.00	1.00	1.00	1.00
Development Review Secretary II	2.00	2.00	2.00	2.00
Permit Technician	1.00	1.00	1.00	1.00
Assistant Building Official	1.00	1.00	1.00	1.00
Chief Construction Inspectors	3.00	3.00	3.00	3.00
Development Geoprocessor	1.00	1.00	1.00	1.00
Development Review Secretary III	2.00	2.00	2.00	2.00
Storm Water Engineer	1.00	1.00	1.00	1.00
Combination Inspector	3.00	2.50	2.50	2.50
Support Services Captain	0.00	0.00	0.00	0.50
Support Services Sergeant	0.00	0.00	0.00	0.50
Parking/Code Enforcement Specialist	0.00	0.00	0.00	0.50
Code Compliance Officer II	1.00	1.00	1.00	1.00
Code Compliance Officer I	1.00	1.50	1.50	1.50
Office Manager	1.00	1.00	1.00	1.00
Administrative Lieutenant	0.50	0.00	0.00	0.00
Fire Marshal	1.00	1.00	1.00	1.00
Fire Prevention Officer	0.00	2.00	2.00	2.00
Plan Reviewer	0.00	0.50	0.50	0.50
Office Assistant	0.00	1.00	1.00	1.00
Fire Inspector	1.00	0.00	0.00	0.00
	24.50	27.50	27.50	29.00



Authorized Positions

<i>Full Time Equivalent Employees</i>	<i>FY2005</i>	<i>FY2006</i>	<i>FY2007</i>	<i>FY2008</i>
Fire-Rescue				
Fire-Rescue Chief	1.00	1.00	1.00	1.00
Assistant Chief	2.00	2.00	2.00	2.00
EMS Coordinator	1.00	0.00	0.00	0.00
Office Manager	1.00	1.00	1.00	1.00
Administrative Coordinator (Secretary II)	1.00	1.00	1.00	1.00
EMS Billing Technician	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00
EMS Division Chief	0.00	1.00	1.00	1.00
Lieutenant	15.00	18.00	18.00	18.00
Administrative Lieutenant	0.50	1.00	1.00	1.00
F/F, D/O, Paramedic	52.00	49.00	50.00	50.00
Fire Mechanic	1.00	1.00	1.00	1.00
Training and Safety Officer	1.00	1.00	1.00	1.00
	79.50	80.00	81.00	81.00
Police				
Police Chief	1.00	1.00	1.00	1.00
Major	2.00	2.00	2.00	2.00
Captain	5.00	5.00	5.00	5.00
Sergeant	12.00	12.00	12.00	13.00
Administrative Planner	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Police Officer	57.00	57.00	57.00	57.00
Evidence and Property Specialist	1.00	1.00	1.00	1.00
Records Supervisor	1.00	1.00	1.00	1.00
Records Information Secretary	2.00	2.00	2.00	2.00
Civilian Manager	1.00	1.00	1.00	1.00
Civilian Training Coordinator	1.00	1.00	1.00	0.00
Telecommunications Manager	1.00	1.00	1.00	1.00
Telecommunications Supervisor	4.00	4.00	4.00	4.00
Telecommunicator	11.00	11.00	11.00	11.00
Call-Taker	1.00	1.00	1.00	1.00
Crime Scene Technician II	2.00	2.00	2.00	2.00
Patrol Office Assistant	1.00	1.00	1.00	1.00
Police Mechanic	1.00	1.00	1.00	1.00



Authorized Positions

<i>Full Time Equivalent Employees</i>	<i>FY2005</i>	<i>FY2006</i>	<i>FY2007</i>	<i>FY2008</i>
Detective Office Assistant	1.00	1.00	1.00	1.00
Police Office Manager	1.00	1.00	1.00	1.00
Supervisor Lifeguard	1.00	1.00	1.00	1.00
Assistant Supervisor Lifeguard	2.00	2.00	2.00	2.00
Lifeguard	7.00	7.00	7.00	7.00
Civilian Parking Control Supervisor	1.00	1.00	1.00	0.00
Parking Enforcement Officer	7.00	7.00	7.00	5.00
Support Services (Parking Enforcement) Captain	0.00	0.00	0.00	0.50
Support Services (Parking Enforcement) Sergeant	0.00	0.00	0.00	0.50
Parking (Code) Enforcement Specialist	0.00	0.00	0.00	0.50
Police Master Mechanic	1.00	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00	1.00
Crime Prevention Specialist	1.00	1.00	1.00	1.00
	131.00	131.00	131.00	129.50
Public Works				
Public Works Director	1.00	1.00	1.00	1.00
Assistant Director	2.00	2.00	2.00	2.00
Administrative Assistant	5.00	6.00	4.00	4.00
Project Administrator	0.00	0.00	1.00	1.00
Data Processor	1.00	1.00	1.00	1.00
Public Works Inspector	1.00	1.00	1.00	1.00
Town Engineer	1.00	1.00	1.00	1.00
Coastal Management Coordinator	1.00	1.00	1.00	0.00
Project Engineer	2.00	1.00	2.00	2.00
Managers	4.46	5.00	4.00	5.00
Supervisors	8.32	8.78	8.82	8.83
Electricians	2.76	2.79	2.73	2.80
Mechanics	7.01	8.01	8.00	8.00
Equipment Operators	38.70	39.06	40.71	40.70
Laborers	14.91	14.66	13.91	13.92
Sanitation Walker	4.00	4.00	4.00	4.00
Maintenance Worker	1.88	1.88	1.88	1.90
Nursery Worker	0.90	0.90	0.97	0.98
Tree Trimmer	1.88	1.88	1.88	1.88
Painter	0.92	0.92	0.90	0.90
	99.74	101.88	101.80	101.91



Authorized Positions

<i>Full Time Equivalent Employees</i>	<i>FY2005</i>	<i>FY2006</i>	<i>FY2007</i>	<i>FY2008</i>
Capital Fund				
Construction Manager	1.00	1.00	1.00	0.00
Recreation Enterprise Fund				
Dockmaster	1.00	1.00	1.00	1.00
Assistant Dockmaster	1.00	1.00	1.00	1.00
Seasonal Dock Attendant	1.53	1.53	1.53	1.45
Recreation Supervisor II	2.00	2.00	0.00	0.00
Recreation Office Manager	1.00	1.00	1.00	1.00
Tennis Pro-Manager	1.00	1.00	1.00	0.00
Tennis Facilities Supervisor	2.00	2.00	2.00	2.00
Tennis Facilities Assistant	0.00	0.00	0.80	1.00
Tennis Attendant	3.20	3.45	1.80	1.60
Recreation Supervisor	1.00	1.00	2.00	2.00
Maintenance Worker	1.00	1.00	1.00	2.00
Bus Driver	0.31	0.31	0.31	0.26
Activity Leader I	3.18	3.58	3.58	3.44
Recreation Director	1.00	1.00	1.00	1.00
Assistant Director of Recreation	0.00	0.00	2.00	2.00
Golf Pro-Manager	1.00	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00	1.00
Golf Course Facility Supervisor	1.00	1.00	1.00	1.00
Golf Mechanic	1.00	1.00	1.00	1.00
Equipment Operator	1.95	2.20	2.20	1.75
Golf Laborer	0.15	0.41	0.41	0.54
Registration Clerk	3.00	3.00	4.65	2.29
Public Works Employees	1.51	0.80	0.95	0.84
	29.83	30.28	32.23	29.17
Self Insurance Fund - Risk				
Risk Manager	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00
	2.00	2.00	2.00	2.00



Authorized Positions

<i>Full Time Equivalent Employees</i>	<i>FY2005</i>	<i>FY2006</i>	<i>FY2007</i>	<i>FY2008</i>
Self Insurance Fund - Health				
Human Resource Director	0.20	0.20	0.20	0.20
HR Assistant	0.70	0.70	0.70	0.70
HR Analyst	0.70	0.70	0.70	0.70
HR Secretary II	0.00	0.00	0.00	0.00
	1.60	1.60	1.60	1.60
Kruesler Park				
Various	2.20	2.20	2.20	2.20
Grand Total Authorized Positions	406.27	412.36	415.23	411.28