# *TOWN OF PALM BEACH, FLORIDA*

# COMPREHENSIVE ANNUAL BUDGET

# FISCAL YEAR 2009
# (October 1, 2008 - September 30, 2009)

Mayor and Town Council

Jack McDonald, Mayor
Richard M. Kleid, Town Council President
Gail Coniglio, Town Council President Pro-Tem
Denis P. Coleman, Town Council Member
Susan Markin, Town Council Member
David A. Rosow, 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**
**Gail Coniglio**

**Denis P. Coleman**

**Susan Markin**

**David Rosow**

**APPOINTS**

**TOWN ATTORNEY**
**John C. Randolph**

**TOWN MANAGER**
**Peter B. Elwell**

**ADVISORY BOARD AND COMMISSIONS**

**SUPERVISES**

**FINANCE DIRECTOR**
Jane Struder

**FIRE-RESCUE CHIEF**
William Amador

**HUMAN RESOURCES DIRECTOR**
William C. Crouse

**PLANNING, ZONING AND BUILDING DIRECTOR**
John Page

**POLICE CHIEF**
Michael S. Reiter

**PUBLIC WORKS DIRECTOR**
H. Paul Brazil

**RECREATION DIRECTOR**
Jay Boodheshwar

# Guide for Readers

*The following information might be helpful to the reader in finding information in the budget document for programs, services and financial information. The Town of Palm Beach Budget compiles financial and service delivery data in a single source document for easy reference. This guide explains the budget format and will assist in locating information which may be of particular interest. The budget is intended to serve four purposes.*

## THE BUDGET AS A POLICY DOCUMENT

As a policy document, the Budget indicates what services the Town of Palm Beach will provide during the upcoming fiscal year, and the reasons for these services. The Budget provides goals and objectives for each organizational unit in the Town of Palm Beach as well as the performance measures upon which programs will be monitored for the forthcoming fiscal year. All Town of Palm Beach funds are described in detail in their respective sections.

## THE BUDGET AS AN OPERATIONS GUIDE

As an operations guide, the budget indicates how departments and funds are organized to provide services that will be delivered to the community. The Departments' budget sections provide a mission statement, goals and objectives, organization chart, authorized personnel, revenue and expenditure summaries with descriptions, and performance measures for each Town of Palm Beach Department.

## THE BUDGET AS A FINANCIAL PLAN

As a financial plan, the budget outlines the cost of the Town of Palm Beach services and how they will be funded. The Revenues and Expenditures Section provides an overview of the Budget including major revenue and expenditure breakdowns and categories for the following Funds: General, Debt Service, Capital, Enterprise, Internal Service Activity and Trust & Agency. The introductory section includes a budget message, a discussion of the Town of Palm Beach accounting structure and financial policies, a description of the budget preparation process and the financial structure. The budget summary section details the approved budget as well as a comparison of financial activity over a multi-year period with an analysis of the Town reserves.

## THE BUDGET AS A COMMUNICATIONS DEVICE

The Budget is designed to be user friendly with summary information in text, charts, tables and graphs. A glossary of financial budget terms is included for your reference. In addition to the reader's guide, the table of contents provides a listing of sections in the order in which they appear in this document. The statistical section includes miscellaneous information relevant to the Town of Palm Beach. Should you have a question about the Town of Palm Beach that this document does not answer, please feel free to call The Finance Department at (561) 838-5444. A Budget in Brief is also available from the Finance Department on the Town's web site, www.townofpalmbeach.com or by mail at, 360 South County Road, Palm Beach, Florida 33480.

# Guide for Readers

## A STEP BY STEP GUIDE

Given its size and the variety of information it contains, the budget document can be an overwhelming undertaking to review. The purpose of this section is to provide the reader with a guide to the document's contents: where and how to find the information and how to understand or use the information.

The budget document has been prepared in a summary format intended to be easily understood by the general public. The following describes each of its major sections:

### Introduction

The budget message or transmittal letter is the best place to start. It is most important in understanding where we have been and where we are going in the upcoming year. The letter provides a broad perspective of services provided and discusses taxes and millage rates, changes in operations, significant differences in revenues and expenditures, and the focus and direction of the budget year.

The introduction section also includes general information about the Town, its budget philosophy and process, financial policies (which form the foundation of the Town's budget development and financial management processes), and other general information.

### Budget Summary, General Fund, Revenues, Expenditures, Departmental tabs and Other

The Budget Summary, General Fund, Revenues, Expenditures including Departmental and Other tabs include various presentations of the general fund budget. The Budget Summary section includes summary budget information for all funds and an analysis of Town reserves. The General Fund section includes a financial trend analysis of Revenues and Expenditures. The Revenues tab includes a detailed five-year general fund revenue history, as well as narrative and charts regarding major general fund revenue history. The Expenditures tab includes an exhibit containing four years of expenditure history by program, as well as summary budget charts.

An overview of each department/program, the largest portion of the General Fund budget, is included in this section. Each department's section may include the following: a revenue and expenditure summary, personnel complements, an organizational chart, mission statement, goals and objectives, performance measures and workload indicators.

### Debt Service, Capital, Enterprise, Internal Service and Trust & Agency Funds

These sections include budget summaries, program descriptions, trend analyses and income statement analyses for the Town's governmental (other than general), enterprise, internal service and trust & agency funds.

### Appendix

The appendix includes property tax and millage rate schedules, donation reserve account detail, financial policies, historical staffing levels, and other exhibits that may be helpful to the reader.

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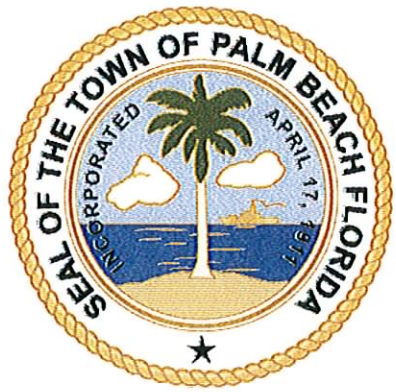
We sincerely hope this "how-to" has aided in finding and understanding information contained in the Town's budget. If any point is unclear, or if additional information is necessary, please call the Finance Department at (561)838-5444. Should the same requests repeatedly occur, we will make an effort to incorporate clarifications in next year's budget document.

*The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the Town of Palm Beach for its annual budget for the fiscal year beginning October 1, 2007.*

*In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.*

*The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.*

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# TOWN OF PALM BEACH

Office of the Town Manager

October 1, 2008

Dear Honorable Mayor, Town Council
and Citizens of the Town of Palm Beach

I am pleased to present the Comprehensive Annual Budget for the Town of Palm Beach for fiscal year beginning October 1, 2008, and ending September 30, 2009, in accordance with Section 2-541 of the Town's Code of Ordinances and Chapter 95-495 of the laws of the State of Florida. The budget was prepared to comply with generally accepted accounting principles (GAAP) and all applicable Town, State, and Federal requirements. After careful review by the Mayor and Town Council in several public meetings, formal citizen input was invited at two (2) public hearings. The final budget adoption occurred on September 24, 2008.

This budget document is a financial plan that sets forth the policy framework of the Town and provides the Mayor, Town Council, interested citizens, and staff with information supporting the adopted policies. The document includes aggregate financial and organizational data as well as individual program descriptions and expenditure information for every functional area of the Town.

The Townwide Goals for FY09, adopted by the Town Council at the special Town Council meeting on April 8, 2008, are set forth below:

- Commence construction of upgraded sand transfer plant at Lake Worth Inlet and obtain Federal funding for pipeline extension. (*Funding allocated in FY09 budget, with the expectation of receipt of funds from Federal Government in FY10.)*

- Construct Reach 8 Beach Restoration Project and provide protection for truncated portion. (*Funding options for this project will have to be decided in the near future.*)

- Adopt a long-term plan defining the future scope and financing of the Town's coastal protection program.

- Adopt a budget that maintains the Town's high levels of service while complying with the severe state-imposed caps on budget growth. If this cap is exceeded, be very explicit about the specific reasons for Town Council vote to override. (*The budget did not require an override and maintained the Town's high levels of service.*)

- Address water quality and quantity issues to improve service provided by West Palm Beach (short and long term) and consider options for water independence or alternative suppliers (long term).

Further details regarding the Townwide Vision, Goals and Key Results Measures can be found in the section immediately following the budget message.

## Property Tax Reform Impacts

For FY09, the State of Florida is capping all local government millage rates at the rolled-back rate (rate that produces the same taxes as prior year, exclusive of taxes from new construction) plus growth in personal income. For this year, personal income growth equaled 4.15%. This millage requires a simple majority vote.

Local governments can override the cap by extraordinary vote (4 affirmative votes in Palm Beach) for up to a 10% increase over the rolled back rate, and with a unanimous vote for an increase in excess of 10%.

The glitch bill adopted at the end of the 2008 legislative session added back the affects of Amendment 1 when calculating the rolled back rate. This caused the Town's millage rate to decline by 0.8%.

In the future, the State may impose further property tax mandates, adding to the uncertainty to future financial planning. Staff will be closely monitoring these issues to determine the budgetary impacts and report those impacts as the information becomes available.

### Historical Property Tax Analysis

Due to reduction in the millage rate since 2001 and the impact of the Save Our Homes annual cap, homesteaded property owners will pay less in Town taxes in FY09 than they did in FY01. The year-by-year combined impact of Save Our Homes protection and Town millage rate changes is set forth in the table below:

**Reduction in Town Taxes (FY2001 - FY2009)**
**On Homesteaded property: $1,639**

| Fiscal Year | Save Our Homes Cap | Taxable Value | Taxable Value Less Homestead | Millage Rate | Town Taxes |
|---|---|---|---|---|---|
| **FY2001** | N/A | $ 3,000,000 | $ 2,975,000 | 4.5059 | $ 13,405 |
| **FY2002** | 3.00% | $ 3,090,000 | $ 3,065,000 | 4.0641 | $ 12,456 |
| **FY2003** | 1.60% | $ 3,139,440 | $ 3,114,440 | 4.0541 | $ 12,626 |
| **FY2004** | 2.40% | $ 3,214,787 | $ 3,189,787 | 4.0529 | $ 12,928 |
| **FY2005** | 1.90% | $ 3,275,868 | $ 3,250,868 | 4.0287 | $ 13,097 |
| **FY2007** | 3.00% | $ 3,475,368 | $ 3,450,368 | 3.7273 | $ 12,861 |
| **FY2008** | 2.50% | $ 3,562,252 | $ 3,537,252 | 3.3637 | $ 11,898 |
| **FY2009** | 3.00% | $ 3,669,120 | $ 3,619,120 | 3.2512 | $ 11,766 |

## GENERAL FUND

This budget maintains the Town's adopted levels of service while reducing costs in most areas. Overall, the FY09 budget is $3,003,041(4.7%) higher than the FY08 budget. The adopted millage rate of 3.32512 is 3.3% higher than the rolled back rate and 3.34% below the operating millage rate adopted in FY08.

## Revenues

In the General Fund, total revenues are expected to increase by $3,003,041 (4.7%) from the adopted FY08 budget. The FY09 budget includes a transfer from Fund Balance of $4,135,100 to fund one time purchases, estimated pay-outs from the reserve for compensated absences and the funding of the contingency budget.

A comparison of the FY08 vs. FY09 revenue budget is shown on the table below:

| Revenue | FY2008 | FY2009 | FY08 vs. FY09 Difference | % Change |
|---|---|---|---|---|
| **Ad Valorem Taxes** | $40,738,785 | $42,543,000 | $1,804,215 | 4.4% |
| **Non Ad Valorem Taxes** | 7,132,000 | 7,043,000 | (89,000) | -1.2% |
| **Licenses & Permits** | 5,404,350 | 5,612,900 | 208,550 | 3.9% |
| **Intergovernmental** | 1,342,200 | 1,261,400 | (80,800) | -6.0% |
| **Charges for Services** | 3,159,536 | 3,158,400 | (1,136) | 0.0% |
| **Fines and Forfeitures** | 1,028,200 | 1,521,200 | 493,000 | 47.9% |
| **Investment Earnings** | 2,070,000 | 1,201,300 | (868,700) | -42.0% |
| **Miscellaneous** | 244,310 | 309,300 | 64,990 | 26.6% |
| **Interfund Transfers** | 550,000 | 550,000 | 0 | 0.0% |
| **Transfer From Fund Balance** | 2,663,178 | 4,135,100 | 1,471,922 | 55.3% |
| **Total Revenue Budget** | $64,332,559 | $67,335,600 | $3,003,041 | 4.7% |

### *Ad Valorem Revenue*

Ad valorem tax revenues are $1,804,215 (4.4%) above the adopted FY08 budget. The total taxable value in the Town increased by 7.73%. The adopted millage rate of 3.2512 is 3.34% less than the FY08 operating millage rate of 3.3637.

The calculation of property taxes for a sample $3,000,000 home for FY08 and FY09 is shown on the table on the following page:

**Comparison of Property Taxes for Sample $3,000,000 Home**
**FY2008 vs FY2009**

| | FY2008 | | FY2009 |
|---|---|---|---|
| ***Assessed Value*** | *$3,000,000* | | *$3,090,000* |
| ***Homestead exemption*** | *25,000* | | *50,000* |
| ***Taxable Value*** | *$2,975,000* | | *$3,040,000* |
| | ***Millage*** | ***Taxes*** | **Difference** |
| ***FY2008 Millage and Taxes*** | *3.3637* | *$10,007* | |
| ***FY2008 Millage and Taxes*** | *3.2512* | *$9,884* | *($123)* |

*Property Values reflect an increase of 3.0% in assessed value from 2008 to 2009. For homeowners with a homestead exemption and no transfer of title or remodeling, State law caps the annual increase in property value at 3% or the annual CPI whichever is lower.*

***Non Ad Valorem Revenue***

Total non ad valorem revenues (excluding transfers of fund balance) are anticipated to decrease by $273,096 from FY08 budgeted revenues. The differences by revenue type are described in detail below:

Non ad valorem taxes are expected to decrease by $89,000 from the FY08 budget. The change is due mainly to the decreases in the revenue received for the local option gas tax and gas franchise fees.

Licenses and Permits are projected to increase by $208,550 from the FY08 budget. The increase is due to increases in special plan review fees, increases approved by the Town Council in some miscellaneous permit fees, and anticipated increases in parking permit fees.

Intergovernmental Revenues are anticipated to decrease by $80,800. Decreases in State shared revenue of $77,500 and the 911 equipment reimbursement of $57,700 are offset by additional anticipated grant revenue of 54,400.

Charges for Services are projected to decrease by $1,136. The decrease is made up of decreases in anticipated false alarm fee revenue offset by increases approved in special detail fees and fire prevention fees.

Fines and Forfeitures are anticipated to increase by $493,000. This is due to anticipated increases in code enforcement fine revenue and increases in boot fees.

Interest Earnings on the Town's invested funds are expected to decrease by $868,700 from the FY08 budget. The budget for FY08 used an interest rate assumption of 5%, due to declining interest rates, the FY09 budget used a rate of return assumption of 3%. The current rate of return is 3.15%.

Miscellaneous Revenue is anticipated to increase by $64,990 due to increases in the charitable solicitation fee, Peruvian Avenue parking lot rental fees, and the rooftop lease.

The Transfer from Fund Balance and the Compensated Absence Reserve included in the budget is $4,135,100. The fund balance transfer is made up of the following one time investments: Software for digital plan review and document imaging ($230,000), public safety software ($350,000), North Fire Station traffic signal ($60,000). In addition, the contingency reserve ($953,800), Reach 8 Surfriders Litigation ($1,000,000), and the first year cost of the retirement buyout ($922,800) utilize fund balance. Transfers from the Compensated Absence Reserve include funding for the vacation buyback program ($283,500) and the compensated absence payout for the early retirement buyout ($335,000).

## Expenditures

Total General Fund expenditures of $67,335,600 represent a 4.7% increase from FY08. Highlights of the overall changes by category of expenses for the FY08 vs. FY09 budgets are detailed in the table below:

| Expenditure Category | FY2008 | FY2009 | FY08 vs. FY09 Difference | % Change |
|---|---|---|---|---|
| **Salary and Wages** | $25,803,665 | $27,103,800 | $1,300,135 | 5.0% |
| **Employee Benefits** | 15,892,593 | 17,337,430 | 1,444,837 | 9.1% |
| **Contractual** | 8,232,542 | 7,588,890 | (643,652) | -7.8% |
| **Commodities** | 1,723,463 | 1,698,390 | (25,073) | -1.5% |
| **Capital Outlay** | 3,258,446 | 2,804,666 | (453,780) | -13.9% |
| **Other** | 9,421,850 | 10,802,424 | 1,380,574 | 14.7% |
| **Total** | $64,332,559 | $67,335,600 | $3,003,041 | 4.7% |

### *Salary and Wages*

An across the board competitive pay increase of 3% ($884,185) is included in the budget, along with funding for special competitive pay increases for all firefighters ($348,000) and for all sworn police officers ($237,984). There are no new employees included in the FY09 budget.

Some expenditures included within the salary and wages category are partially reimbursable. These expenditures include special assignment overtime, education incentive pay, and Telecommunicator salary reimbursement through the County 911 Funding.

### *Employee Benefits*

The increase in General Fund employee benefits is due primarily to funding for the first year of the early retirement buy-out and increases in health insurance costs offset by a decrease in the actuarially determined retirement contribution.

### *Contractual*

The decrease in the contractual category is due primarily to cuts in the coastal protection program. Other decreases include lower costs for sewage treatment and disposal, and reduced budgets for training and professional development.

***Commodities***
The decrease in commodities is due to decreases in all non-fuel commodity accounts offset by increases in fuel costs of $30,130.

***Capital Outlay***
The decrease in Capital Outlay is due to the absence of the one-time purchase of the electronic chalking devices and parking kiosks included in the FY08 budget.

The annual depreciation contribution of $1,903,466 to the equipment replacement fund is included in capital outlay. Expenditures for replacement equipment are funded from the Equipment Replacement Fund.

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

The increase in the Other category is due to a transfer to the Coastal Protection Fund for pending litigation ($2,000,000), an increase in debt service funding ($138,000), Four Arts Library funding ($12,000), offset by decreases in the funding of the Risk Insurance program ($474,000) and in the transfer to the Capital Improvement Program ($279,000).

Per Town policy, the General Fund Contingency for FY08 is funded at 1.5% of total General Fund operating expenditures. The contingency account is appropriated through a transfer from undesignated fund balance.

## Personnel Complement

The total personnel complement (all funds Townwide) for FY09 is 410.39 full-time equivalent personnel (FTEP), which represents an decrease of .89 FTEP from the adopted FY08 budget. The personnel complement change from the adopted FY08 budget include: additional part-time Fire-Rescue Mechanic (.5), reduction to part time Risk Assistant (.5), reduction to part time mechanic in Public Works (.5) and a net reduction in part time employees in the Recreation Enterprise Fund (.39).

The table on the following page summarizes the FTEP by department or fund. A detailed listing by department can be found in the appendix.

| Department/Fund | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Town Manager** | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| **Information Systems** | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| **Human Resources** | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 |
| **Finance** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |
| **Planning, Building & Zoning** | 24.50 | 27.50 | 27.50 | 29.00 | 29.00 |
| **Fire-Rescue** | 79.50 | 80.00 | 81.00 | 81.00 | 81.50 |
| **Police** | 131.00 | 131.00 | 131.00 | 129.50 | 129.50 |
| **Public Works** | 99.74 | 101.88 | 101.80 | 101.91 | 101.41 |
| **Capital Fund** | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| **Recreation Enterprise Fund** | 29.83 | 30.28 | 32.23 | 29.17 | 28.78 |
| **Risk Fund** | 2.00 | 2.00 | 2.00 | 2.00 | 1.50 |
| **Health Fund** | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 |
| **Kruesler Park** | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 |
| **Total Authorized Positions** | **406.27** | **412.36** | **415.23** | **411.28** | **410.39** |

## Fund Balance

As of September 30, 2007, the Town's General Fund undesignated fund balance was $21,346,801. The General Fund undesignated fund balance policy requires that the General Fund maintain an undesignated fund balance of 25% of budgeted operating expenditures. This requires a minimum undesignated fund balance of $16,833,900 for FY08. After the transfers from fund balance identified below, we expect fund balance to be approximately $1,000,000 above the policy required minimum at the end of FY08.

The budget includes a transfer of $3,516,600 from fund balance reserves to fund the following items: contingency reserve ($953,800), public safety software ($350,000), digital plan review and document imaging software ($230,000), Reach 8 Beach Restoration Project litigation ($1,000,000), the first year costs of the early retirement buyout ($922,800), and funding for the traffic signal at the North Fire Rescue Station ($60,000).

A transfer from the Compensated Absence Reserve for the vacation buyback and the payout of compensated absences for the early retirement buyout totaling $618,500, is included in the FY09 budget.

## Inventory of Assets

The estimated inventory of parts, supplies, fuel and materials on hand as of October 1, 2008, was $428,893 and the total fixed asset inventory (which includes machinery, equipment, and vehicles with a value over $2,500 and computer equipment with a value over $1,500) was $14,594,819.

**Long Term Financial Plan/Comprehensive Review of Town Operations**

The preparation of the Long Term Financial Plan was put on hold for one year due to the uncertainty associated additional property tax reform measures considered by the State. Instead, staff prepared a Comprehensive Review of Town Operations and presented it to the Town Council in January 2008. During a series of meetings to discuss the options for cost reductions and revenue enhancements, Town Council approved cost saving measures totaling $461,416 and non-tax revenue enhancements totaling $197,940. These cost reductions and revenue enhancements were a large factor in achieving the FY09 budget that does not require a super majority vote of the Town Council to override the State-imposed property tax cap.

During FY09, a Long Term Financial Plan will be prepared using FY09 as the baseline. The plan will be presented in the Spring in preparation for the FY10 budget.

## OTHER FUNDS

### *Debt Service Fund (201)*

The Debt Service Fund provides for the payment of principal and interest on the Town's outstanding bonds. The 2003A Revenue Bonds represent the refunded portion of the 2000 revenue bonds that will be paid in full in 2010. The 2003B bonds were issued for Town facility projects including the new Fire-Rescue station and the renovation of Town Hall and will be paid in full in 2033. The 2003 bonds are funded from a transfer from the General Fund's non-ad valorem revenues, grant funds, and accumulated reserves in the coastal protection pay-as-you-go fund. The non-ad valorem revenue transfer for the 2003 revenue bonds from the General Fund for FY08 is $3,790,000. This amount increased over FY08 by $138,000. A transfer from the coastal protection pay-as-you-go fund of $549,736 supplements the General Fund transfer for the debt service payment.

On June 10, 2008, the Town Council authorized the issuance of a bank note for $10 million to finance a portion of the Town Hall Renovation Project. The note is a variable rate note priced at 63.7% of LIBOR plus 71.5 basis points. The term of the note is 20 years. The appropriation of $250,783 for the 2008 Town Hall bank note is funded with the capitalized interest that was included in the original note. Interest is capitalized until 2011.

The Town's outstanding bonded debt as of September 30, 2008 is shown below:

| ***Year Issued*** | ***Outstanding Principal Balance @ September 30, 2008*** | ***Purpose*** |
|---|---|---|
| **2003** | $13,205,000 | To refinance the 2000 Beach Revenue Bonds and provide financing for the Town facilities projects. |
| **2008** | $10,000,000 | To provide financing for the Town Hall renovation. |
| **Total** | $23,305,000 | |

As of September 30, 2008, the Town's net bonded debt will amount to only 3.4% of the legal limit of $688,699,902 (5% of FY08 taxable value of $13,773,998,042), as set forth in the Town's Charter.

The Town's credit rating with Moody's Investors Service is Aa1 for the 2003 Revenue Bonds and Aaa for our GO credit rating. Standard and Poor's credit rating on the Revenue Bonds is AA+ and the GO credit rating is AAA. The AAA credit ratings are the highest ratings these two rating services issue and represent the highest quality investment grade debt.

### *Capital Improvement Funds (307, 308, 309, 310)*

Since the mid - 1980s most of the Town's capital projects have been funded on a pay-as-you-go basis. For FY09, a transfer from the General Fund of $1,817,000 is included in the budget to partially offset the costs of the following projects:

- Drainage Improvements - $1,275,000
- Sanitary Sewer Repairs - $600,000
- Milling & Resurfacing Program - $607,000
- Water Main Improvements (WPB) - $300,000
- North Fire-Rescue Station Traffic Signal - $85,000

Coastal protection funds have been used to fund the debt service and the construction costs of the Comprehensive Coastal Management Plan (CCMP) projects. Due to the operating budget constraints, expenditures for required coastal monitoring totaling $555,100 have been transferred from the General Fund to the Coastal Fund.

The Town Hall Renovation project is accounted for in a separate capital fund. The balance in this fund is currently $3,900,000 plus the note proceeds of $9,420,000. The estimated cost of the Town Hall renovation project is $11,485,181.

Project detail for the capital improvement program, the coastal management plan and Town facilities projects can be found in the Capital Funds section of this document.

### *Equipment Replacement Fund (320)*

The Equipment Replacement Fund was established in FY2002 with a transfer from the General Fund undesignated fund balance for the accumulated depreciation of all fixed assets over the established thresholds of $2,500 for capital equipment and $1,500 for computer equipment. This fund was modified in FY2006 to reflect replacement cost depreciation funding.

The annual depreciation transfer for FY09 is $1,903,466. Of this amount $330,000 represents the annual depreciation for computer equipment and $1,573,466 represents the annual depreciation for other fixed assets.

In FY08 the total expenditures for equipment purchases will be $2,810,000. A detailed listing of equipment purchases is located in the Internal Service Funds section of this budget document.

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

The Recreation Enterprise Fund comprises all leisure activities in the Town, including golf, tennis, other recreation activities for youth and adults, and operation of the Town's marina.

The consolidated budget for the Recreation Enterprise Fund for FY09 as compared to the FY08 budget is shown below:

| | Budget FY2008 | Budget FY2009 | Change | Percent Change |
|---|---|---|---|---|
| **Total Operating Revenue** | $4,453,800 | $4,705,100 | $251,300 | 5.6% |
| **Total Operating Expenses** | 3,663,334 | 3,687,000 | 23,666 | 0.6% |
| **Net Operating Income** | 790,466 | 1,018,100 | 227,634 | 28.8% |
| **Investment Income** | 316,000 | 142,000 | (174,000) | -55.1% |
| **Transfer to General Fund** | (550,000) | (550,000) | 0 | 0.0% |
| **Contingency** | (199,000) | (217,350) | (18,350) | 9.2% |
| **Net Income from Operations** | $357,466 | $392,750 | $35,284 | -9.9% |

The FY09 budget includes a Contingency Reserve of $217,350 for this fund. The contingency is appropriated from the reserves of the fund at an amount equal to 5% of the budgeted expenses of the fund.

The capital expenditures appropriated for FY009 in the Recreation Enterprise Fund total $5,600,000 for the renovation of the Town's Par 3 Golf Course. A significant portion of the funding for this project will be derived from donations. The Town's portion is $2,000,000 which will be funded through reserves or debt.

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

### *Internal Service Funds - Self Insurance Fund for Risk Management (501)*

The Office of Risk Management is responsible for administering the Town's property, liability and worker's compensation coverage, and the related safety and loss control programs. The cost of operating the Office of Risk Management and of funding the Town's self-insurance and excess insurance programs are to be funded by a transfer from the General Fund of $1,918,000 and interest income earned on the retained earnings within the fund. The transfer from the General Fund has decreased from FY08 by $474,000.

A reserve for catastrophic exposures/emergencies in the amount of $2,500,000 and a contingency account in the amount of $500,000 have been included in the FY09 budget per the Town's policy. Both amounts will be appropriated from the retained earnings of the fund to preclude having to amend the budget in case of an emergency. Due to sufficient reserves in this fund, uninsured loss accounts are funded from retained earnings. The uninsured loss accounts have been set aside to fund losses not covered by the Town's insurance coverage. If the reserves of the Risk Fund are depleted due to unexpected bad experience, we would have to replenish this fund with additional funding from the General Fund.

Below is a summary of the Risk Fund budgeted revenues and expenses for FY09 as compared to the FY08 budget:

| | Budget FY2008 | Budget FY2009 | Change | % Change |
|---|---|---|---|---|
| **Operating Revenues: Transfer from General Fund** | $ 2,392,000 | $ 1,918,000 | $ (474,000) | -19.8% |
| **Interest Earnings** | $ 393,823 | $ 184,900 | $ (208,923) | -53.1% |
| **Total Operating Revenues** | $ 2,785,823 | $ 2,102,900 | $ (682,923) | -24.5% |
| **Expenditures** | | | | |
| **Salary and Wages** | $ 120,000 | $ 104,700 | $ (15,300) | -12.8% |
| **Employee Benefits** | 51,253 | 53,800 | 2,547 | 5.0% |
| **Insurance Fixed** | 1,777,865 | 1,113,400 | (664,465) | -37.4% |
| **Insurance Claims** | 800,000 | 800,000 | 0 | 0.0% |
| **Contractual Services** | 282,805 | 277,000 | (5,805) | -2.1% |
| **Commodities** | 3,900 | 4,000 | 100 | 2.6% |
| **Capital Outlay** | 0 | 0 | 0 | 100.0% |
| **Other** | 3,000,000 | 3,000,000 | 0 | 0.0% |
| **Total Expenditures** | $ 6,035,823 | $ 5,352,900 | $ (682,923) | -11.3% |
| **Transfer from Retained Earnings** | $ (3,250,000) | $ (3,250,000) | $ 0 | 0.0% |

### *Internal Service Funds - Self Insurance Fund for Health (502)*

The health insurance program for Town employees and retirees, and their dependents, consists of medical, dental, life, long-term disability, accidental death and dismemberment, supplemental life insurance, specific reinsurance, aggregate reinsurance, medical conversion, COBRA, network access fees, utilization review, consulting services, flexible spending program and claims administration. The program is to be funded by a transfer of $4,575,000 which includes the Town's contribution and the employee contributions, along with interest income earned on the retained earnings. Interest income decreased due to a decline in estimated returns on the reserves of the fund.

The Contingency Reserve for the Health Insurance Fund is funded at $500,000. The reserve was established to fund unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in health insurance costs and claims exposure. The reserve will be appropriated from the retained earnings of the fund.

Budgeted expenditures for the Town's health insurance program in FY09 have decreased by $395,649 from the FY08 budget due to a decrease in health insurance costs and personnel costs.

The budgeted Health Fund revenues and expenses for FY09 as compared to the FY08 budget are shown below:

| | Budget FY2008 | Budget FY2009 | Change | Percent Change |
|---|---|---|---|---|
| **Operating Revenues: Transfer from General Fund** | $ 3,763,948 | $ 4,575,000 | $ 811,052 | 21.5% |
| **Interest Earnings** | 115,000 | 50,000 | (65,000) | -56.5% |
| **Total Revenues** | $ 3,878,948 | $ 4,625,000 | 746,052 | 19.2% |
| **Expenses** | | | | |
| **Salary and Wages** | $ 98,600 | $ 71,700 | $ (26,900) | -27.3% |
| **Employee Benefits** | 41,460 | 37,600 | (3,860) | -9.3% |
| **Insurance Fixed** | 1,428,500 | 1,331,300 | (97,200) | -6.8% |
| **Insurance Claims** | 3,376,500 | 3,097,700 | (278,800) | -8.3% |
| **Contractual Services** | 21,600 | 32,711 | 11,111 | 51.4% |
| **Commodities** | 3,500 | 3,500 | 0 | 0.0% |
| **Other** | 500,000 | 500,000 | 0 | 0.0% |
| **Total Operating Expenses** | $ 5,470,160 | $ 5,074,511 | $(395,649) | -7.2% |
| **Transfer From Retained Earnings** | $(1,591,212) | $ (449,511) | $1,141,701 | 71.8% |

### *Trust Funds - Retirement Trusts(600, 606, 607) & Post Employment Benefit Trust (610)*

The Town administers the Town of Palm Beach General Employees' Retirement Plan (600). The Town of Palm Beach Police Officers' Pension Plan (606) and Town of Palm Beach Firefighters' Pension Plan (607) are administered by a separate contract.

The Town and each plan's participants are obligated to fund that plan's costs based upon annual actuarial valuations. The Town Council is authorized to establish benefit levels and to approve the actuarial assumptions used in the determination of contribution levels. The actuarially determined contribution for all Town funds for FY09 decreased by $636,848 (8.5%). This decrease was due to improvements in investment performance since FY03 and the end of the 5 year smoothing of investment losses from 2001 and 2002. The required contribution for FY09 is $6,869,615.

| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|---|---|---|---|---|---|---|
| **Target Return** | **8%** | **8%** | **8%** | **8%** | **8%** | **8%** |
| **General Employees & Lifeguards** | -10.17% | 17.94% | 11.13% | 12.41% | 7.47% | 13.9% |
| **Police** | -9.50% | 17.60% | 10.20% | 10.90% | 9.50% | 14.6% |
| **Firefighters** | -9.50% | 17.60% | 10.20% | 10.90% | 9.40% | 14.4% |

An analysis of retirement funding cost and the funded ratio for the retirement plans is shown on the following page. The Town is monitoring the contribution and funded ratio trend closely and making the actuarially required contributions to the plan.

**Employer Contribution**
**FY2008 vs FY2009**

| | FY2008 | FY2009 | Change | % Change |
|---|---|---|---|---|
| **General Employee** | $ 2,488,986 | $ 2,319,374 | $ (169,612) | -6.8% |
| **Lifeguards** | 125,916 | 100,754 | (25,162) | -20.0% |
| **Police** | 2,366,346 | 2,090,160 | (276,186) | -11.7% |
| **Fire-Rescue** | 2,525,215 | 2,359,327 | (165,888) | -6.6% |
| **Total** | $ 7,506,463 | $ 6,869,615 | $ (636,848) | -8.5% |

The 5 year trend in Town retirement funding in total and per employee totals since FY2005 is shown on the two charts below:

**Total Employer Funding**
**FY2005 - FY2009**

| | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **General** | $1,705,300 | $1,919,026 | $2,296,302 | $2,488,986 | $2,319,374 |
| **Lifeguards** | 76,252 | 87,955 | 118,863 | 125,916 | 100,754 |
| **Police** | 1,395,026 | 1,652,583 | 2,158,494 | 2,366,346 | 2,090,160 |
| **Fire-Rescue** | 1,116,151 | 1,351,449 | 2,258,786 | 2,525,215 | 2,359,327 |
| **Total** | $4,292,729 | $5,011,013 | $6,832,445 | $7,506,463 | $6,869,615 |

**Employer Funding Per Employee**
**FY2005 - FY2009**

| | FY09 # of Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|---|
| **General** | **222** | **7,822** | **8,417** | **10,014** | **11,229** | **10,464** |
| **Lifeguards** | **9** | **8,472** | **8,796** | **13,207** | **13,991** | **11,195** |
| **Police** | **77** | **19,023** | **21,462** | **28,032** | **30,732** | **27,145** |
| **Fire-Rescue** | **76** | **15,945** | **17,782** | **29,335** | **33,227** | **31,044** |

Since FY2000 the funded ratio for the each of the pension plans has decreased from a high of 112% - 125% to the current funding level of between 77% to 88%. The trend from 2001 is shown below:

| As of Fiscal Year End | FY2001 | FY2002 | FY2003 | FY2004 | FY2005 | FY2006 | FY2007 |
|---|---|---|---|---|---|---|---|
| **General & Lifeguards** | 115% | 99% | 95% | 91% | 87% | 88% | 93% |
| **Police** | 97% | 93% | 92% | 85% | 85% | 86% | 92% |
| **Fire-Rescue** | 97% | 93% | 87% | 85% | 77% | 77% | 82% |

### Health Insurance (OPEB) Trust

In FY07 the Health Insurance (OPEB) Trust was established with a transfer of $16,000,000 from the reserves of the Health Insurance Fund. The Investment Advisory Committee was charged with overseeing the investment of these funds.

The actuarially determined transfer to the OPEB trust from the General Fund in the FY09 budget is $1,649,000. This is an increase of $183,000 over the FY08 budget. The contributions are funded like pension benefits, taking into account the accrued cost for current employee benefits as well as the costs of retired employee benefits. The Town's balance in the OPEB fund of approximately $19,000,000 is well ahead of other government agencies across the country.

## FINANCIAL POLICIES

Over the past five years the Town has adopted 17 financial policies. The establishment of specific reserve policies is an important part of prudent financial management and the practice is strongly recommended by the Government Finance Officers Association (GFOA) and the National Advisory Committee on State and Local Budgeting (NACSLB). Reserve policies reduce ambiguity and guide the creation, maintenance, and use of resources for financial stabilization purposes.

Copies of the Town's financial policies can be found in the back of this document in the appendix.

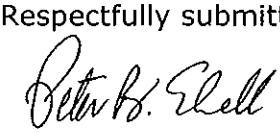
## KEY RESULTS MEASUREMENT UPDATE

The third year results for all departmental and program specific KRM's are included in the department section of this document. Additional refinement of the KRM system is planned. In the future, we intend to develop a measurement process that aligns measurement of services with the vision for the Town. We will be developing trend information each year that will become a useful management tool. Additional measures may be added as we develop the software capabilities to track the information in an efficient manner. Further details of the strategic planning/KRM process are included in the section immediately following the budget message.

## ACKNOWLEDGMENTS

Preparation of this budget was a team effort involving substantive contributions by all departments and the staff of the Town Manager's Office. I am particularly grateful for the dedication, creativity, and dependably sound advice of Finance Director Jane Struder who, along with Assistant Finance Director Cheryl Somers and Accounting Supervisor Amy Wood, provided overall leadership and coordination on this project.

Respectfully submitted,



Peter B. Elwell
Town Manager

cc: Department Directors
Assistant Department Directors
Thomas G. Bradford, Deputy Town Manager
Sarah E. Hannah, Assistant Town Manager
Spencer D. Wilson, Information Systems Manager

## Strategic Planning and Key Results Measurement

In 2003, the Town of Palm Beach developed and adopted a strategic plan. The development of the strategic plan involved input from elected officials, citizens, the business community, and staff. In conjunction with the Town's strategic plan, staff developed an organizational vision statement which included input from all employees. Both the strategic plan and the vision statement, in addition to annually adopted Townwide goals, help us to form our department and program goals. Staff has been working during the past 4 years to develop and improve the Key Result Measures used to track our performance. Outlined in the following pages is a summary of our strategic plan, organizational vision, and departmental key result measures.

### Strategic Planning

In 2001, the Town Council formed a Strategic Planning Board comprised of then Mayor Lesly Smith and four other Town residents. The board held a series of meetings and community forums to receive input from citizens, the business community, staff and others. The strategic plan was formally approved by the Town Council in 2003. The strategic plan is summarized below:

## A Legacy Worth Keeping

Palm Beach is a fully developed community, world renowned for its extraordinary beauty, quality of life, and small-town character. Our permanent and seasonal residents love our barrier island community and are determined to preserve our legacy. We do not seek to change Palm Beach, but rather to protect our community's assets, correct any deficiencies, and to manage inevitable change so as to maintain our tradition of excellence.

As we envision our future ten years from now, we see Palm Beach remaining true to the inspired legacy of our founders, a Mediterranean-style mecca of stunning architecture and natural beauty, acclaimed shopping, restaurants and hotels, a cosmopolitan culture, and an involved citizenry committed to civic and philanthropic causes and excellence in Town Government.

### Quality and Responsive Town Government

Town government is supported by a respected Mayor and Town Council, a skilled and dedicated staff, and by the active volunteer participation of many citizens. Palm Beach provides residents with the highest level of safety and security through its vigilance and commitment to high quality training and state-of-the-art

equipment. The Town has maintained its fiscal strengths with resourceful budgeting and prudent management.

*In the future, we envision...*

*Continued high quality services and facilities provided in a responsive, resourceful manner. A structure of government guided by clear mandates and performance goals for Town administration and for appointed boards and commissions, continued technological innovation, and excellent internal and external communication.*

*Pro-active initiatives and continuous vigilance to anticipate and avert threats to public safety, enabling Palm Beachers to live secure in safe neighborhoods.*

*Solid fiscal strength and strong alliances with state and federal partners. Actions will be taken and communicated to residents to instill confidence that optimum services are provided for taxes paid.*

**Public Facilities and Infrastructure**

While completely developed, the Town of Palm Beach recognizes a number of redevelopment challenges and functional deficiencies among its current capital facilities. Traffic has increased and parking is at a premium. Beach erosion has become severe, threatening oceanfront property and diminishing a key scenic and recreational asset. Drainage deficiencies and occasional water shortages continue to pose a threat.

*In the future we envision...*

*Beaches fully restored and maintained for the protection of oceanfront property, enjoyment of residents, and scenic enhancement.*

*Modernized, reliable infrastructure systems, including improved facilities for water distribution and storm drainage. Capital projects will be completed expeditiously and with an effort to limit the disruption they inevitably will cause to adjacent property owners.*

*Convenient network of roads and parking, less hampered by congestion and sufficient to meet local needs without encouraging additional traffic or visitation.*

## Character and Quality of Life

While Palm Beach is built out, growth continues in the form of redevelopment and changes in use raising questions and concerns about over-development, scale, and our historic legacy. The Town is proud of its lush landscaped setting, its historic architecture, and its array of shopping and other amenities, but concerns are expressed about expanded tourism, visitation and traffic, straining our limited service capacity. The Town recognizes that among our greatest resources are our people and their involvement in civic groups, charities, cultural activities, and faith-based organizations.

*In the future we envision...*

*A community that has guarded against over-development, encouraging redevelopment consistent in scale with existing neighborhoods, reflective of our heritage.*

*A town with a rich menu of cultural choices, enabling Palm Beach to continue to combine the intimacy and convenience of small town life with the cultural sophistication and variety of a city.*

*Palm Beach will remain a friendly community which embraces its diversifying population, nurtures young families and children, and welcomes new residents and visitors. Palm Beachers will continue their heritage of support to worthy causes and their involvement in civic affairs creating new opportunities for all to participate fully in the life of the community.*

## Town Staff Vision

In 2005, Town staff developed and implemented an organizational vision and values statement. A Visioning Committee of 20 employees representing each department and every level of authority developed the draft vision and values statement that was reviewed by all Town employees. The final vision and values statement is as follows:

# Strategic Planning and Key Results Measurement

## OUR VISION

The Town of Palm Beach delivers the highest quality service by continuously improving and always striving to be the standard by which others are measured.

Our Town
Rich in history...
Rich in service...
Always exceptional!

## OUR VALUES

The employees of the Town of Palm Beach commit to and are guided by the following values:

Respect for everyone
Highest ethical standards
Cooperation and teamwork
Commitment to quality
Spirit of innovation
Open, timely communication
Personal responsibility and accountability

This is a commitment by the employees of the Town of Palm Beach.
Our success as a team is dependent upon our actions being consistent with the vision & values we profess.

**The Vision/Strategic Plan/Key Result Process**

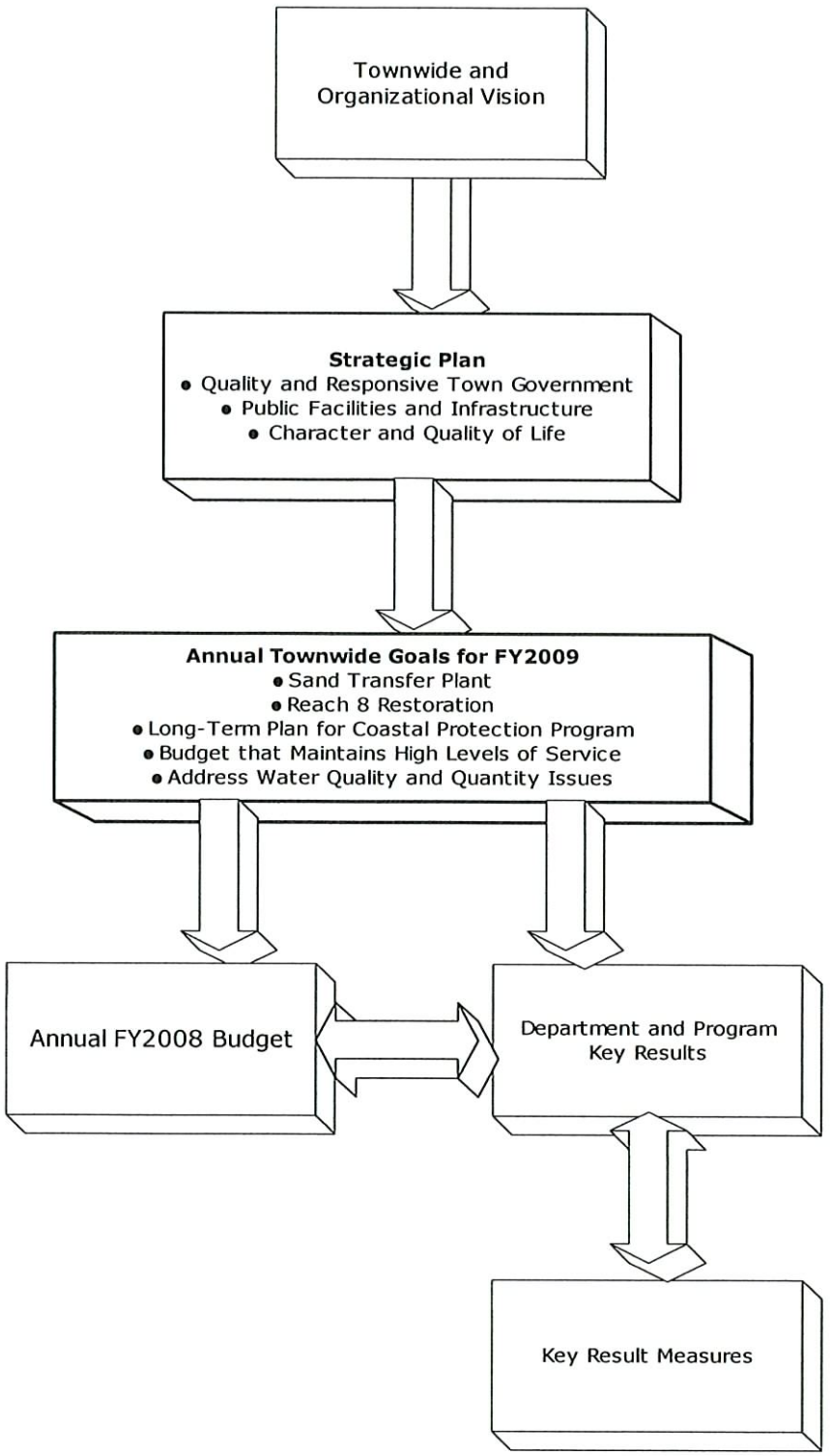
The Townwide vision and strategic plan developed by the Strategic Planning Board and the organizational vision developed by Town staff complement each other. The Staff recognizes the Town's rich history and commitment to excellence that has made the Town an exceptional place to live and work.

The strategic plan and organizational vision guide the decision making process as the elected officials and staff develop annual Townwide, department and program goals, and the annual budget. We then use KRM's to track our progress in achieving the goals that have been set.

The process is depicted in a flowchart on the following page and elements of the process are described in greater detail in this section. The department and program key results and measurement methodology are described in greater detail in the department sections of this document. Two measures have been designed to apply to all departments. The results of these two measures are described in detail in this section.

# Strategic Planning and Key Results Measurement

## The Vision/Strategic Plan/KRM Process



## *FY2009 Townwide Goals*

On April 8, 2008 The Town Council adopted the five top priority Townwide goals for FY2009. Following is a summary of each goal, how it applies to the Strategic Plan and how each is addressed in the FY2009 budget.

**Commence construction of upgraded sand transfer plant at Lake Worth Inlet and obtain Federal funding for pipeline extension.**
*Strategic Plan - Public Facilities and Infrastructure*

An appropriation of $2 million was included in the FY09 budget, with the expectation of receipt of funds from the Federal Government in FY10. The federal government has authorized up to $4 million for this project to be constructed at 100% federal cost. A total of $1.8 million was appropriated in Federal FY08 for phase I of the project (plant upgrade) and the balance remains to be appropriated for phase II (discharge pipeline extension).

As a local sponsor, the Town will have to expend funds to move the project forward and then receive incremental reimbursement from the federal government. We intend to draw on existing Town fund balances with full reimbursement provided to the applicable fund(s) when reimbursement payments are received from the federal government.

**Commence Town Hall renovations and finalize plans to relocate the Human Resources Department and the Office of Information Systems to West Palm Beach.**
*Strategic Plan - Public Facilities and Infrastructure*

A decision was made in August 2007 to renovate Town Hall and include the Human Resources Department and Office of Information Systems within Town Hall and not relocate them to West Palm Beach.

A portion of the funding for this project is available in the Town Facilities Fund. The balance will be funded with proceeds from a bond issue. We expect to issue a RFP and award the bid in early 2008 and begin renovations during the summer of 2008.

**Construct Reach 8 Beach Restoration Project and provide protection for truncated portion.**
*Strategic Plan - Public Facilities and Infrastructure*

**Adopt a long-term plan defining the future scope and financing of the Town's coastal protection program.**
*Strategic Plan - Public Facilities and Infrastructure*

A Shore Protection Board will be established in the upcoming months. Staff will work with the Shore Protection Board to develop the scope and possible funding alternatives for coastal projects.

**Adopt a budget that maintains the Town's high levels of service while complying with the severe state-imposed caps on budget growth. If this cap is exceeded, be very explicit about the specific reasons for a Town Council vote to override.**
*Strategic Plan - Quality and Responsive Town Government*

The FY09 budget did not require an override and maintained the Town's high levels of service.

**Address water quality and quantity issues to improve service provided by West Palm Beach (short and long term) and consider options for water independence or alternative suppliers (long term).**
*Strategic Plan - Public Facilities and Infrastructure*

The Town Council formed a Water Committee to investigate options and address water quality and quantity issues and improve service.

## *FY2009 Department Goals*

Each Department has developed department wide and program key results with measures to determine how well the departments and programs are achieving the desired outcomes or results. The department wide key results relate either to the Strategic Plan or to the top 5 priority goals for the fiscal year adopted by the Town Council. The linkage is shown in the following table:

| Department Key Results | Linkage to Strategic Plan/Townwide Goals |
|---|---|
| **Town Manager** | |
| • Department budgets approved by the Town Manager demonstrate linkages to organizational and community vision and goals. | Quality and responsive Town Government |
| • Employee work environment is positive, encourages open communication, and is regularly monitored for ways to improve. | Quality and responsive Town Government |
| • Accomplish Mayor and Town Council's top priority goals for the year | Townwide goals |
| • Maintain or improve Mayor and Town Council's scores on Town Manager's annual performance evaluation | Quality and responsive Town Government |

# Strategic Planning and Key Results Measurement

| Department Key Results | Linkage to Strategic Plan/Townwide Goals |
|---|---|
| **Human Resources** | |
| • Recruit and retain a productive workforce | Quality and responsive Town Government |
| • Maintain a pay system that is competitive in the marketplace | Quality and responsive Town Government |
| • Establish and maintain policies that are administered consistently throughout the Town. | Quality and responsive Town Government |
| • Administer an employee health plan that is understandable, useful and competitive. | Quality and responsive Town Government |
| • Maintain a cost efficient and highly competitive health care plan. | Quality and responsive Town Government |
| **Finance** | |
| • Budget is balanced and is a clear operational and financial representation of Town services, investments, revenues and expenditures | Quality and responsive Town Government |
| • Strong, sustainable fiscal position with established policies to guide decision-making. | Quality and responsive Town Government |
| **Planning, Zoning & Building** | |
| • Promoting and maintaining quality of construction and safety of building systems through complete review of plans and protective inspections. | Character and Quality of Life |
| • Customers fully informed of Department programs through adequate education/information. | Quality and responsive Town Government |
| • Department activities promote a variety of Town-serving businesses. | Quality and responsive Town Government |
| • Department activities promote and maintain desirable neighborhoods. | Character and Quality of Life |
| • Review of construction plans in a timely manner which exceeds industry standards. | Quality and responsive Town Government |
| **Fire-Rescue** | |
| • Improve response time to meet the industry standards for arrival at all emergency incidents to begin conducting EMS and Fire operations. | Quality and responsive Town Government |

| Department Key Results | Linkage to Strategic Plan/Townwide Goals |
|---|---|
| • Reduce number of vehicle accidents and personnel injuries | Quality and responsive Town Government |
| • Reduce property loss in residential buildings | Quality and responsive Town Government |
| **Police** | |
| • The perception of safety in the community in enhanced through effective policing practices | Character and Quality of Life |
| • Proactive measures result in the prevention and reduction of crime and protection of life and property | Character and Quality of Life |
| • Police operations and programs are effective in maintaining or increasing the quality of life in the community. | Character and Quality of Life |
| • A successful police mission is accomplished via education, training and community partnerships. | Quality and responsive Town Government |
| **Public Works** | |
| • The citizens of the community will be proud of the appearance of Palm Beach and the effectiveness of public services and consider both as points of pride. | Character and Quality of Life |
| • Performance and work management systems consistent with the highly developed, progressive applications used in Palm Beach...Public Works seen as a leader in their application. | Quality and responsive Town Government |
| • Create and maintain a work environment in which employees find motivation relevance, and appreciation for the work they do. | Quality and responsive Town Government |
| • The Town's facilities and infrastructure will be designed, constructed and maintained for optimum efficiency and effectiveness. | Public Facilities and Infrastructure |

**Department KRM Results**

Department's have prepared key results representing the most critical targets for their operations. In addition, key results and measurement methodology have been prepared for each program area. Two of the measures were identical for each department, an efficiency measure and a measure of customer service. The results for these measures are described in more detail below. The other department and program specific results are shown in the department section of the budget document.

**Efficiency Results**

Efficiency measures assess the relationship between program inputs and outputs. The Global efficiency KRM for all departments is stated as follows:

***KRM**: Desired outcomes are achieved in most efficient manner.*
**Measurement:** Increase in department budget over prior year measured in the following formats: gross increase, increase adjusted for inflation and increase adjusted for other factors beyond control of department.
**Linkage to Strategic Plan:** Quality and Responsive Town Government

The efficiency measure results for each department are shown in the table below:

| Department | Gross Increase | Gross Increase Less Inflation |
|---|---|---|
| **Town Manager** | 11.20% | 7.30% |
| **Information Systems** | 4.90% | 1.20% |
| **Human Resources** | -8.50% | -11.70% |
| **Finance** | 2.70% | -0.90% |
| **Planning, Zoning & Building** | 3.10% | -0.50% |
| **Fire-Rescue** | 5.40% | 1.70% |
| **Police** | -0.40% | -3.90% |
| **Public Works** | -3.90% | -7.30% |
| **Total Budget** | **4.70%** | **1.00%** |

The gross increase increased from 1.2% for FY08 to 4.7% for FY09. If you back out the inflation factor (3.5%), many departments reflect decreases from the prior year. The larger variances are explained below:

- The Town Manager increase is directly related to increases in annual legal expenditures.
- The Human Resource decrease is due to moving employee events to the General Government program and to decreases in training and recruiting costs.
- The Police decrease is due to one time capital costs in FY08.
- The Public Works decrease is due to the transfer of costs for coastal monitoring to the Coastal Protection Fund.

## Citizen Satisfaction Results

The KRM for citizen satisfaction is as follows:

***KRM:*** *Internal and external customer satisfaction is achieved.*
**Measurement:** Results from satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "excellent" or "good".
**Linkage to Strategic Plan:** Quality and Responsive Town Government

During January and February of 2005, a citizen satisfaction survey was conducted by O'Neil Associates. A total of 400 telephone interviews were conducted with Town citizens to measure residents' attitudes toward the overall quality of life in the Town of Palm Beach and to understand residents' impressions of the job currently being performed by Town government in several key areas.

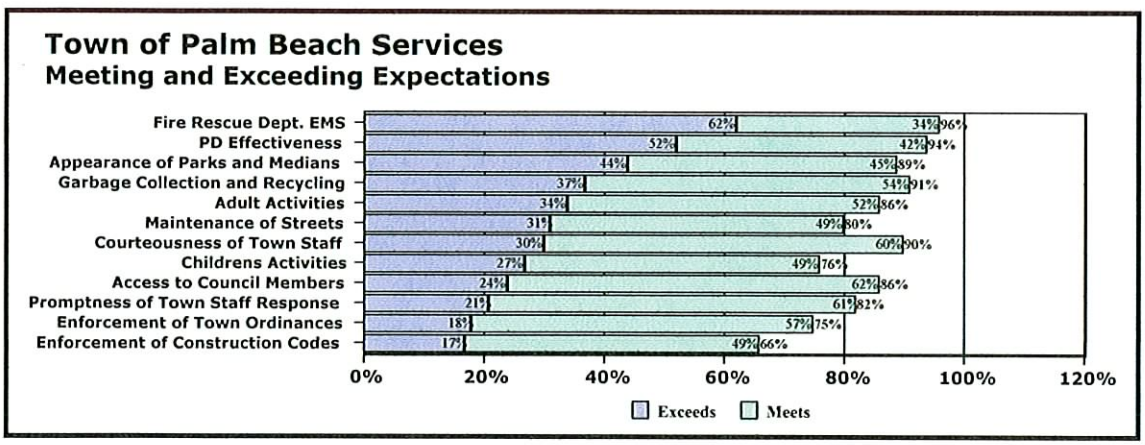
Overall, residents were very satisfied with the quality of life in Palm Beach. Satisfaction was measured at 95% with 71% of residents stating they were "very satisfied" and an additional 24% were "satisfied".

Town residents were most impressed with emergency services, including, Fire-Rescue emergency medical services and Police Department effectiveness. Ninety-six percent (96%) of Palm Beach residents say that EMS services meet or exceed their expectations and 94% of Palm Beach residents say that Police services meet or exceed their expectations.

A total of 96% of residents responded with either strongly agree or agree to the statement: "I feel safe in Palm Beach."

A total of 97% of all residents either strongly agree or agree with the statement: "I am proud of the appearance of Palm Beach."

The chart below illustrates a sample of results from the survey.



Overall, we achieved an approval rating of 86% or better in most areas. We are working on ways to improve in the areas where we did not meet our 90% goal.

**For the Future**

The third year results for all departmental and program specific KRM's are included in the department section of this document. This effort was suspended during FY08 while the staff invested thousands of ours in the Comprehensive Review of Town Operations. We intend to resume the integration of vision-strategy-goals-KRM's in FY2009. As we move forward with this process, our intention is to develop a measurement process that helps us properly align our services with the vision for the Town. We will be developing trend information each year that will become a useful management tool. Additional measures may be added once we have the software capabilities to track the information in an efficient manner.

# Town of Palm Beach

# Introductory Information

# Map

Tallahassee
Jacksonville
Panama City
Gainesville
Daytona Beach
Orlando
Melbourne
Tampa
Fort Pierce
Sarasota
Palm Beach
Fort Myers
Miami
Key West

# Town Overview/Demographics

## Location

The Town of Palm Beach is a municipal corporation organized and existing under the laws of the State of Florida. The Town, located on a barrier island, is on the east coast of Florida in the eastern portion of Palm Beach County.

The land area of the Town is approximately 3.77 square miles with 12.1 miles of coastline on the Atlantic Ocean. The Town is also bound on the west by 15.9 miles of Intracoastal frontage (Lake Worth), on the north by the Palm Beach Inlet, and on the south by the Town of South Palm Beach.

Listed below are various statistics regarding elevation and weather in Palm Beach:

Island Elevation
- Average.....4.0 ft. above sea level
- Maximum.....15.0 ft. above sea level

Temperature
- Annual Average.....74.7F degrees
- August Average.....82.5F degrees
- January Average.....65.1F degrees

Annual Precipitation.....60.7 inches

## Economy

The Town is a unique, long-established, internationally famous upscale residential/estate community known for its distinctive architecture and landscaping, gracious homes and apartments, golf courses and clubs, attractive stores and restaurants. Commercial activities are restricted primarily to Town-serving sources rendered by banks, retail shops, hotels, and restaurants to its permanent population of 9,797 and seasonal residents. There is no industrial development within the Town.

## Town Government

Incorporated on April 17, 1911, the Town is governed by an elected Mayor and a five member Council. The Mayor's term is for two years. The five members of the Town Council are elected at large and serve overlapping two year terms. The Town has 8,021 registered voters as of February 2008.

The Governing Body meets in regular session twice each month for purposes of setting policy and carrying out the legislative matters of the Town. The administrative day to day responsibilities are carried out through the Town Manager who is appointed annually by the Governing Body. All of the Town departments and staff report to the Town Manager. As of September 30, 2008, the Town employed approximately 415 full and part time employees.

The Town of Palm Beach provides a full range of municipal services including Fire-Rescue and Police protection, Sanitation, Recreation, Streets and Roads Maintenance, Planning, Zoning and Building and General Administrative Services.

The following services are provided to residents by other governments:

Transit.....Palm Beach County
Solid Waste Disposal..Solid Waste Authority of Palm Beach County
Potable Water.....City of West Palm Beach
Sanitary Sewage Disposal.....City of West Palm Beach

## Population

The Town has a year round population of approximately 9,797. The Town's population will grow during the time of year traditionally known as the "Season" (generally from November 15th to April 1st) at which time the population swells to approximately 25,000. The Town has

experienced considerable growth in its year-round resident population over the last few decades.

| Year | Population | % Change |
|---|---|---|
| 1950 | 3,886 | |
| 1960 | 6,055 | +55.8% |
| 1970 | 9,086 | +50.1% |
| 1980 | 9,432 | + 3.8% |
| 1990 | 9,814 | + 4.1% |
| 2000 | 9,676 | - 1.4% |

## Demographics

Per Capita Income (2000).....$109,219
Median Household Income (2000)...$94,562
Median Age (2000).....66.6 years

## Infrastructure

Police Stations (78 sworn officers).....1
Fire-Rescue Stns (79 full-time firefighters)3
Fire Hydrants.....367
Public Elementary School(County).....1
Enrollment (Kindergarten - Fifth)...414
Public Libraries.....1
Recreation Facilities.
Tennis Courts.....14
Golf Course (Par 3).....1
Marina (88 Boat Slips).....1
Community Building.....1
Playfields.....5
Bicycle Paths.....9.3 miles
Picnic Tables.....77
Outdoor Grills.....28
Recreation Areas
Phipps Ocean Park.....24 Acres
Seaview Park.....4.6 Acres
Neighborhood Parks
Bradley Park.....4.5 Acres
Kaplan Park.....0.3 Acres
Special Use Parks/Facilities
Public Park on Beach.....3.00 Acres
Municipal Beach.....5.60 Acres
Municipal Docks.....5.30 Acres
Peruvian/South County Rd... 0.24 Acres
Southern Boulevard Cswy....9.60 Acres
Nature Islands.....39.00 Acres
Public Roads - Paved.....90 Lane Miles

## Bond Ratings

| Rating Agency | 2003 Rev Bd | General Obligation |
|---|---|---|
| Moody's | Aa1 | Aaa |
| Standard & Poor's | AA+ | AAA |

## Real Estate Parcels by Type

The following information reflects the taxable value of real estate by type:

| Type | Taxable Value (In Bill.) | # of Parcels |
|---|---|---|
| Vacant Residential | $ 682.2 | 188 |
| Single Family Res. | 8,011.5 | 2,263 |
| Multi-Family,>10 units | 65.6 | 5 |
| Condominiums | 3,252.9 | 5,602 |
| Cooperatives | 322.0 | 1,091 |
| Retirement Homes & Msc | 1.0 | 1 |
| Multi-Family < 10 Unit | 113.0 | 58 |
| Vacant Commercial | 10.3 | 7 |
| Improved Commercial | 1,103.9 | 187 |
| Improved Industrial | 1.4 | 1 |
| Institutional | 81.3 | 37 |
| Government | .0 | 51 |
| Leasehold Interests | .0 | 2 |
| Miscellaneous | .0 | 40 |
| Non-Agr. Acreage | .0 | 1 |
| Total | $13,645.1 | 9,534 |

## Homestead Exemptions

All homesteaded property within the State of Florida is subject to a $50,000 exemption in taxable value. The annual increase in taxable value is limited to 3% or the National Consumer Price Index, whichever is less. The increase for FY2009 was 3.0%. The Town has 3,683 (38.6%) homesteaded properties.

# Town Overview/Demographics

## Principal Property Tax Payers

| | Taxable Value | Taxes |
|---|---|---|
| Breakers | $271,108,504 | $4,673,951 |
| Nelson Peltz | 95,328,725 | 1,594,812 |
| JV Associates | 66,000,000 | 1,147,602 |
| County Rd Proprty | 65,018,718 | 1,088,061 |
| Dwight Schar | 59,250,386 | 991,906 |
| 700 No Lake LLC | 54,094,071 | 905,019 |
| S Spiegel | 44,528,394 | 821,827 |
| Sydell Miller | 48,670,656 | 814,339 |
| Everglades Club | 41,377,527 | 802,337 |
| Edward Falcone | 39,574,840 | 662,683 |

## Major Employers

| | Employees |
|---|---|
| Breakers Hotel | 2,285 |
| Town of Palm Beach | 414 |
| Four Seasons Resort | 390 |
| Everglades Club | 250 |
| Publix | 200 |
| Bath and Tennis Club | 150 |
| Neiman Marcus | 120 |
| Colony Hotel | 120 |
| Saks Fifth Avenue | 110 |
| OC Beach Resort | 94 |

# History of Palm Beach

Palm Beach is a barrier island sixteen miles long. The Town of Palm Beach is 3/4 mile at its widest part, 12.1 miles along the Atlantic Ocean, and contains approximately 3.75 square miles. To the east is the Atlantic Ocean and to the west is Lake Worth - the Intracoastal Waterway - which separates the Town from the cities of West Palm Beach and Lake Worth.

According to early settler accounts, Palm Beach received its name from a shipwreck named the "Providencia". The ship washed ashore in January of 1878 with a load of coconuts bound from Havana to Barcelona. Early settlers lost no time claiming salvage and planting the coconuts which were not native to South Florida in an effort to launch tropical South Florida on a commercial coconut industry.

In 1893 millionaire industrialist Henry M. Flagler and his second wife honeymooned in St. Augustine. Impressed with the beauty and history of the area, he envisioned an "American Riviera". Flagler left home at age 14 with an eighth-grade education. Later, with John D. Rockefeller and Samuel Adams, he founded Standard Oil, and the rest is history. Having invested large sums in several hotels in the St. Augustine area, Flagler extended his holdings southward. He bought and improved existing railways anticipating the tremendous potential for South Florida. His railway was named the Florida East Coast Railway.

Flagler's agents soon were buying acres of land on the island of Palm Beach. Many early homesteaders found themselves very wealthy, as orders had been given to buy "at any price". Ground was broken May 1, 1893, and on February 11, 1894, the Royal Poinciana Hotel, the largest wood structure in the world, opened in Palm Beach and welcomed 17 guests. A month after the opening, the first train pulled from the station on Loftin Street (later used as an office and warehouse by the Town of Palm Beach) in West Palm Beach on the newly built bridge across Lake Worth to deliver vacationing residents, some in their own private railway cars, to the new hotel. Henry Flagler built his own house in 1902, Whitehall, as a wedding present for his third wife, Mary Lily Kenan. Whitehall is now the Henry Morrison Flagler Museum and is open to the public.

Flagler continued to develop the Royal Poinciana Hotel property and built a second hotel, the Palm Beach Inn, on the beachfront portion of the Royal Poinciana's property. When the Palm Beach Inn burned in 1903 the first Breakers Hotel was built. Destroyed by a fire in 1925, it was rebuilt as the splendid hotel it is today. The Breakers is listed in the National Register of Historic Places.

On April 17, 1911, a meeting of the registered and qualified voters of Palm Beach, Florida, was held at the Palm Beach Hotel for the purpose of incorporating the Town of Palm Beach. Thirty-four qualified voters voted to incorporate the Town.

In 1918, before the end of World War I, Addison Mizner, an established New York architect who was born in California and studied in Spain, accepted an invitation from Paris Singer to recuperate from a leg injury in Palm Beach. As Mizner's health improved his boredom turned into creativity, and he transformed Singer's bungalow into a Chinese villa. The conversion was a success, but Singer looked forward to a larger project. Having established two hospitals in France, Paris Singer decided to build a convalescent home in Palm Beach for service men returning from the war. The buildings were completed, but before the opening of the club house in January 1919, the "Touchstone Convalescent Club" had been transformed into the exclusive Everglades Club on Worth Avenue where it still is today. Mizner's era had begun and was to continue along the southeast Florida coast through the 1920's.

# History of Palm Beach

The Town of Palm Beach soon began long range plans to develop and protect this island paradise, and the beauty which Town residents now enjoy is due to the efforts of several generations of planning activity. In 1929, the Garden Club of Palm Beach joined the Town and formally sponsored the preparation of a Town Plan. The overall goal of the 1929 Plan stated the following:

> *"One attractive and well managed public bath and beach, the concentration of general traffic upon a limited number of streets, beautification without especial reference to main arteries of travel, and a system of leisurely and convenient byways free from automobiles, punctuated with gardens: this is a plan which will localize recreation seeking crowds, discourage trespassing, and provide safety and quite for residents of Palm Beach."*

Also included in the plan was the following statement:

> *"There are many communities which can be said to be beautiful. The places in which charm is the additional attribute are very few. The element of charm is the thing which lifts a community out of the ordinary and makes it distinctive. The attribute of charm may be produced by an intelligent development of physical advantages in an unusual way."*

Today's Comprehensive Plan in Palm Beach builds on the early foundation as an effort to preserve the quality and beauty of Palm Beach.

The Town of Palm Beach has 8,092 registered voters in the year 2006 with approximately 9,735 full time residents. The population swells to approximately 25,000 during "season" which is from November to April. Residents and visitors enjoy the very best in dining, shopping, and luxurious surroundings. Worth Avenue shops attract visitors worldwide.

Sources for this article:
Town of Palm Beach Comprehensive Plan
On Lake Worth, Beverly Mustaine
Palm Beach Chamber of Commerce
Historic Sites Survey, Research Atlantica, Inc. 1997
Palm Beach Sun, 1947
Compiled by:
Mary A. Pollitt

## Financial Policies

The Town of Palm Beach financial policies, compiled below, set forth the basic framework for the overall financial management of the Town. These policies assist the Town Council's decision-making process and provide guidelines for evaluating both current activities and proposals for future programs. Copies of Town Council adopted policies are located in the appendix section of this document.

### General Policies

**The Town of Palm Beach will:**

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

### Operating Budget Policies

**The Town of Palm Beach will:**

- Pay for all current year operating expenses with current year revenues and/or available fund balances.
- Provide for adequate funding of all pension plans, as determined by the Town's actuary.

- Make all purchases in an impartial, economical, efficient, and competitive manner, in accordance with all Federal, State and municipal laws and coordinated through the Purchasing Division.

- The budget will be controlled at the program level within each department by the applicable department head. Budget amendment requests and transfers of funds between programs will originate from the applicable department head and the Finance Director and shall be subject to the approval of the Town Manager.

- The Town Manager may authorize transfers between departments if the action is deemed necessary to meet the obligations of the Town.

- Issue a Comprehensive Annual Budget Document and Budget in Brief after adoption.

## Capital Budget Policies

**The Town of Palm Beach will:**

- Evaluate the relative merit of each capital project according to Council's goals and priorities.

- Rely on internally generated funds and/or grants to finance its capital needs. Debt will be issued for a capital project only in the case of an emergency, or when inclusion of a project in the Town's pay-as-you-go Capital program will preclude the construction of smaller necessary capital improvements.

- Thoroughly evaluate and update the Capital Improvements Program on an annual basis providing detailed information regarding operational impacts.

## Revenue Management Policies

**The Town of Palm Beach will:**

- Levy taxes to adequately offset inflation and provide the desired level of service.

- Annually review all revenue schedules, including taxes, rates, licenses, user fees, and other charges, to insure compliance with Town Council's approved policies.

- Maintain a diversified revenue base to help mitigate the effects of short-term fluctuations in any one revenue source.

- Conservatively estimate annual revenues utilizing established industry standards along with historical trend information.

- Annually review all user fees for each Enterprise Fund and set same at a level that fully supports all direct and indirect costs of the activity.

- Review new sources of revenue to fund operating and capital costs consistent with the Town Councils' goals and priorities.

# Financial Policies

## Investment Management Policies

**The Town of Palm Beach will:**

- Make a cash flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled to insure cash availability.
- Deposit funds only in financial institutions which are insured by the Federal Deposit Insurance Corporation or are approved for full collateralization by the public deposit protection act or other state statutes.
- Pool cash from all legally permitted funds for investment purposes.
- Maximize the investment rate of return. Adhere to lawful investment options. Safety of the principal shall be the dominant requirement, followed by sufficient liquidity to meet operating requirements, and then yield.
- Insure timely deposit of all collected revenues.

## Debt Management Policies

**The Town of Palm Beach will:**

- Periodically approve the issuance of Debt Obligations on behalf of the Town to finance the construction or acquisition of infrastructure and other assets for the purpose of meeting its governmental obligations to its residents.
- Approve the issuance of Debt Obligations to refund outstanding debt when market conditions indicate or for management considerations.
- Assure that such Debt Obligations are issued and administered in such a manner as to ensure and sustain the long-term financial integrity of the Town, to achieve the highest possible credit rating and to preserve and enhance the quality of life, safety and welfare of its citizens.
- Assure that such Debt Obligations shall not be issued or debt proceeds used to finance current operations of the Town except as provided herein.
- Issue Debt Obligations if necessary to minimize the impact of construction or acquisition of infrastructure and other assets on the budget of the Town.
- Consider long-term financing for the acquisition, maintenance, replacement, or expansion of physical assets (including land) only if they have an economic/useful life of at least five years.
- Not issue debt for periods exceeding the useful life or average useful lives of the project or projects to be financed.
- Normally rely on internally generated funds and/or grants to finance its capital needs. Debt will be issued for a capital project only in the case of an emergency, or when inclusion of a project in the Town's pay-as-you-go capital program will

preclude the construction of smaller necessary capital improvements.

- Keep outstanding debt within the limits prescribed by Section 7.01 of the Town Charter.

## Accounting, Auditing and Reporting Policies

**The Town of Palm Beach will:**

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

## Reserve Policies

**The Town of Palm Beach will:**

- Maintain an undesignated fund balance in the General Fund equal to a minimum of 25% of current year General Fund budgeted expenditures.
- Maintain a contingency reserve in the General Fund equal to 1.5% of the proposed General Fund budget to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council.
- Maintain a contingency reserve in the Capital Fund equal to 10% of the proposed Capital Fund budget to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council.
- Maintain a contingency reserve for the Equipment Replacement Fund of $100,000 to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council.

- Maintain a contingency reserve in the Recreation Enterprise Fund equal to 5% of the proposed Recreation Enterprise Fund operating expense budget to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council.

- Maintain a contingency reserve for Recreation capital projects equal to 5% of the budget expenses to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council.

- Maintain a contingency reserve in the Self-Insurance Risk Fund of $500,000 to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council.

- Maintain a contingency reserve in the Self-Insurance Health Fund of $500,000 to address unanticipated expenditures and/or to meet unexpected increases in health insurance costs and claims exposure.

- Establish a reserve to designate fund balance in the amount equal to the Town's unpaid obligations, unfinished projects and prepaid expenses that carry over from one fiscal year into the next.

- Maintain minimum retained earnings levels equal to 25% of the proposed budgeted revenues in the Enterprise Fund.

- Maintain a minimum reserve of $2,500,000 for the Risk Fund designated as a reserve for catastrophic exposures/emergencies.

- Maintain a reserve for funding the replacement costs of General Fund existing equipment, vehicles, and computers when they reach the end of their useful lives. The reserve will be maintained at a rate of 100% of accumulated depreciation (calculated at replacement cost) of the existing equipment.

- Maintain a reserve for funding the replacement costs of Recreation Fund existing equipment, vehicles, and computers when they reach the end of their useful lives. The reserve will be maintained at a rate of 100% of accumulated depreciation (calculated at replacement cost) of the existing equipment.

- Maintain a reserve for funding a dock replacement fund. The reserve will be maintained at a rate of 100% of accumulated depreciation of the current docks.

- Maintain a designation of General Fund - fund balance for payment of liability related to compensated absences. This designation will be funded at a rate of 100% of the fiscal year end accrued balance.

# Budget Assumptions

**BUDGET ASSUMPTIONS**

During the initial phase of the budget process, the Finance Department compiles the Budget Preparation Manual. It is published on the Town's intranet and provides the budget calendar, guidelines for budget worksheets and sample budget forms. The assumptions listed below were used in the formation of expenditures and revenues budgets for Fiscal Year 2009.

**Revenues**

✓ **Assessed Value Growth:** The ad valorem revenue budget is calculated based on the preliminary assessed value provided by the Palm Beach County Property Appraiser's Office on July 1st. The assessed value used for the FY2009 budget was $13.774B which represented a 7.7% increase over FY2008.

✓ **Building Permit Revenue:** The budget for building permit revenue was established at $3.8M which reflects revenue estimates based upon a cost allocation study.

✓ **Investment Rate of Return:** The investment rate of return used to calculate interest earnings was 2.5%.

✓ **Other Revenues:** Historical trends were used for certain revenue sources. Average historical revenue trends were used to forecast future revenue collections where appropriate.

**Expenditures**

✓ **Salaries:** An across the board competitive pay increase of 3% is included in the budget, along with funding for special competitive pay increases for all firefighters and for all sworn police officers. Incentive increases were budgeted by the other departments at 0% - 7.5% on a per employee basis. Longevity increases were budgeted according to Town policy.

✓ **Retirement:** Actuarially determined employer contributions were budgeted at $6.9M which represents a 8% decrease over FY08. The FY09 budget amount per employee and decrease in funding by retirement group are as follows: General Employees, $10,464 (-6.8%); Lifeguards, $11,195 (-20%); Police, $27,145 (-11.7%) and Fire-Rescue, $31,044 (-6.6%).

✓ **Health Insurance:** A transfer of $4.58M is budgeted to fund health insurance, which includes the Town's contribution as well as the employee contribution. In addition, interest income was budgeted at 2.5% based on the projected retained earnings of the fund. A transfer of $1.649M is budgeted to fund the employer portion of retiree health care.

✓ **FICA (Social Security and Medicare):** This item was budgeted at 7.65% of payroll.

✓ **General Fund Contingency**: This line item was calculated at 1.5% of budgeted General Fund Operating expenditures.

**Other Funds**

✓ **Recreation Enterprise Fund:**
**Par 3 Golf** - Increases in fees are anticipated to increase revenue by approximately $18,000.

**Tennis** - Increases in fees are anticipated to increase revenue by approximately $45,000.

**Marina** - Increases in fees for the annual, seasonal and winter rates are proposed for FY09. It is anticipated that this will increase revenues by approximately $147,000.

✓ **Risk Fund:** The transfer from the General Fund was budgeted at $1.918M which represents a 19.8% decrease over FY 2008.

## Budget Preparation Process

The accounting policies and reporting practices of the Town conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant policies and practices.

### Financial Reporting Entity

For financial reporting purposes, management has defined the reporting entity in accordance with criteria set forth in generally accepted accounting principles. The basic criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the Town's reporting entity.

**Included within the reporting entity:**
**The Town of Palm Beach Employees' Retirement System**
**The Town of Palm Beach Police Officers Retirement System**
**The Town of Palm Beach Fire-Rescue Retirement System**

The Town administers the Town of Palm Beach Employees' Retirement System. The Pension Resource Center administers the Town of Palm Beach Police Officers Retirement System and the Town of Palm Beach Fire-Rescue Retirement System.

The Town and the Systems' participants are obligated to fund the costs based upon actuarial valuations. The Town is authorized to establish benefit levels and to approve the actuarial assumptions used in the determination of contribution levels.

**Excluded from the reporting entity:**
**East Central Regional Wastewater Treatment Facility ("Facility")**

The Town participates in an interlocal agreement with Palm Beach County and the Cities of West Palm Beach, Riviera Beach and Lake Worth to provide wastewater treatment. The facility is governed by a Board of Directors comprised of one member from each

participating entity. The Board of Directors has the authority to accept and disburse funds, approve an annual budget, transact business, enter into contracts and decide all other matters related to the Facility. The Town reimburses the Facility based upon usage and also provides funds for renewal and replacement costs. The Town does not exercise significant oversight responsibility nor can the Town significantly influence the Facility's operations and, therefore, the Facility has not been included as part of the reporting entity.

## Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

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

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

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

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

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

## Budget Basis

The budgets of general government type funds are prepared on a modified accrual basis. Briefly, this means that obligations of the Town are budgeted as expenses, but revenues are recognized only when they are actually received. Unencumbered appropriations lapse at fiscal year end.

# Budget Preparation Process

The enterprise funds, on the other hand, are budgeted on a full accrual basis. Not only are expenditures recognized when a commitment is made but revenues are also recognized when they are obligated to the town.

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

## Budgets and Budgetary Requirements

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- Under the Laws of the State of Florida and the Town Code, prior to July 31, the Town Manager submits to the Mayor and Town Council a proposed Annual Budget and Financial Plan for the fiscal year, commencing the following October 1st. The Annual Budget and Financial Plan is prepared by fund, function and activity and includes proposed expenditures and the means of financing them.

- Two Public hearings are conducted to obtain taxpayer comments.

- Prior to October 1st, the budget is legally enacted by the Town Council through passage of a resolution.

- Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary control in the General Fund and Capital Projects Funds. On a Non-GAAP budgetary basis, encumbrances are recorded as expenditures of the current year. On a GAAP basis, encumbrances at year-end are reported as reservations of fund balance for subsequent-year expenditures.

- Budgets are adopted each fiscal year for the General, Debt Service, Capital Projects, Enterprise and Internal Service Funds. Budgets are adopted on a basis consistent with generally accepted accounting principles except that budgetary comparisons for the General Fund and Capital Projects include encumbrances as expenditures.

- All annual unencumbered appropriations lapse at fiscal year end.

- Changes or amendments to the budgeted amounts at the fund level must be approved by the Town Council; however, changes within a function or activity may be approved at the administrative level.

# Budget Preparation Process

## Truth in Millage (Trim)

The budget and property tax rate adoption process is governed by the State Statute known as TRIM (truth in millage). In Florida, properties are assessed by the County Property Appraiser and property taxes are collected by the County Tax Collector. Property owners are eligible to receive a homestead exemption of $50,000 on their principal place of residence. All property is assessed at 85% of market value.

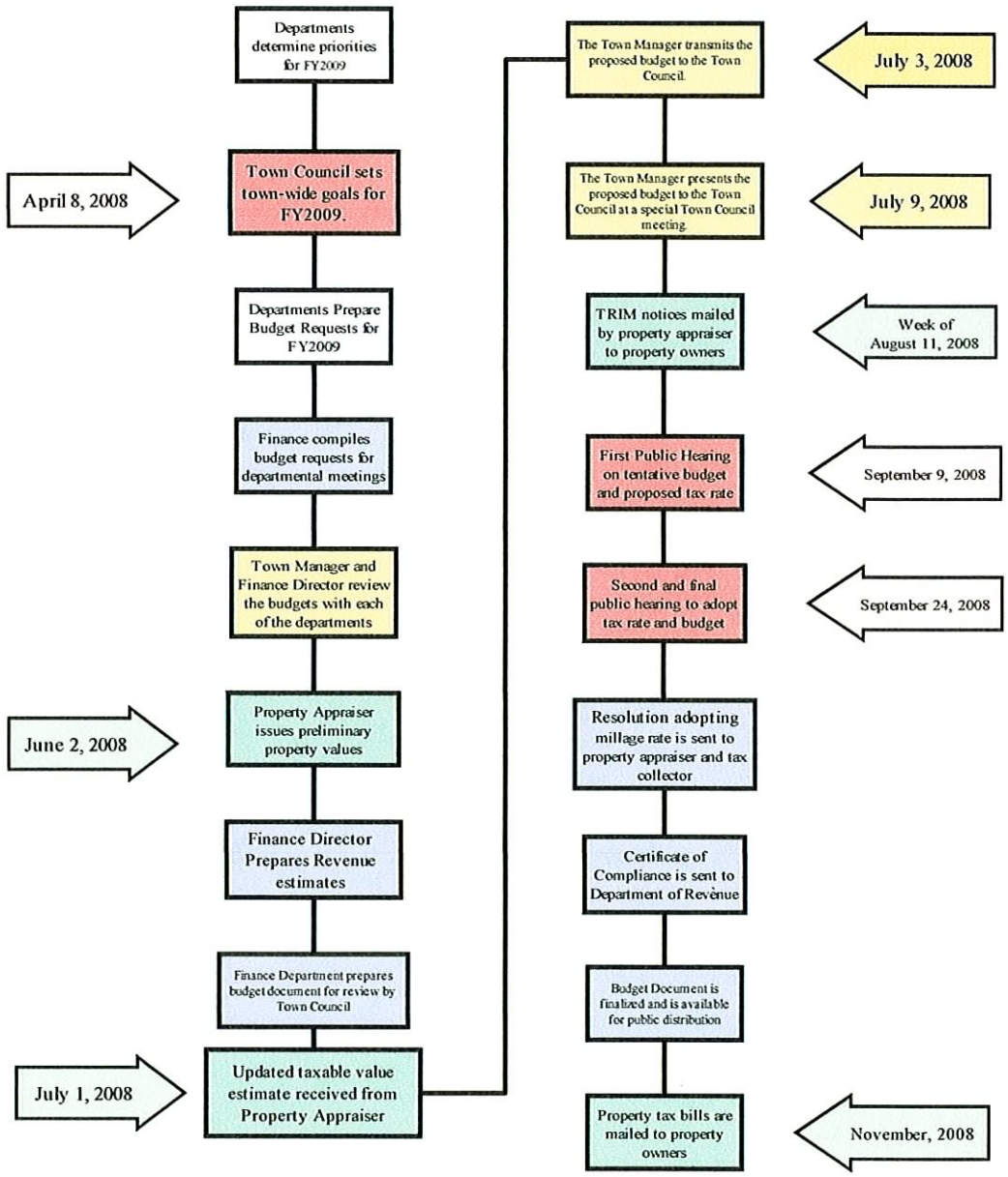
By State Law, the Town is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser's mailing to each property owner a TRIM notice. In addition to notification of this first public hearing the TRIM notice contains the following information:

- The new assessed value and the assessed value for the prior year and any exemptions on the property;
- The prior year property taxes;
- The tax bill if the rolled-back rate is levied for the new year (the rolled-back rate is that property tax rate which would derive the same amount of revenue based on the new assessed values as was raised in the prior year at the old assessed values); and
- The property tax bill if the proposed budget is adopted.

The second public hearing is advertised by means of a newspaper advertisement which must be published not more than 5 days but not less than 2 days prior to the second public hearing. Accompanying this advertisement is a summary of the revenues and expenditures contained within the budget tentatively approved at the first public hearing.

# Budget Process

## Flow Chart of Budget Process



# Adopted Budget Calendar

## January

1 & 2 *Town Hall closed - New Year's Day*

***8*** ***Regular monthly Town Council meeting***

***15*** ***Special Town Council meeting to present CRTO***

*21* *Town Hall Closed - Martin Luther King, Jr. Day*

***31*** ***Special Town Council meeting present CRTO***

## February

*Week of 4-8 Training for Budget Software*

***12*** ***Regular monthly Town Council meeting***

*18* *Town Hall closed - President's Day*

***26*** ***Special Town Council Meeting to Discuss CRTO***

## March

*3* *Finance to distribute FY09 Proposed Budget instructions and Capital improvement project requests to all departments*

***10*** ***Special Town Council Meeting to Discuss CRTO (If Necessary)***

***11*** ***Regular monthly Town Council meeting***

*21* *Submit initial CIP request forms to the Public Works Director & Finance*

*24* *Capital Improvement Project requests reviewed by the Public Works Director with individual departments*

*31* *Payroll Projections due into Finance*

## April

***8*** ***Regular monthly Town Council meeting***
***Adoption of Top Priority Goals for FY09***

*14* *Public Works Director forwards prioritized CIP requests to Finance Director*

*21* *Departmental proposed budget requests due in Finance Department, Full Time Equivalent, Departmental Non-Ad Valorem Revenue estimates*

*24* *First review of Information Systems and Recreation Enterprise Fund budgets*

*25* *First review of Fire Rescue budget*

**January 2008**

| S | M | T | W | T | F | S |
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| | | 1 | 2 | 3 | 4 | 5 |
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| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

**February 2008**

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| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | |

**March 2008**

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| 30 | 31 | | | | | |

**April 2008**

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| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

## Adopted Budget Calendar

### May

| | |
|---|---|
| 13 | ***Regular monthly Town Council Meeting*** |
| 15 | *First review of Police budget* |
| 22 | *First review of Planning/Zoning/Building, and Risk budgets* |
| 23 | *KRM Reports due* |
| 23 | *First review of Public Works and Capital budgets* |
| 26 | *Town Hall closed - Memorial Day* |
| 29 | *First review of Town Manager, Finance, Town Clerk, and Human Resources (including Health & OPEB)* |
| 31 | *Budget Document pages sent to departments for updating* |

### June

| | |
|---|---|
| 2 | *Property Appraiser issues preliminary property values* |
| 2 | *Budget committee meeting to discuss prioritized list of department requests* |
| ***10*** | ***Regular monthly Town Council meeting*** |
| 11-20 | *Second meeting with departments if necessary* |
| 20 | *Budget Document pages due to Finance* |

### July

| | |
|---|---|
| 1 | *Notice from Property Appraiser of rolled back rate F.S.200.065(1) and Preliminary Certification ot Taxable Value for 2007* |
| 1 | *Budget document distributed to Town Council* |
| 4 | *Town Hall closed - Independence Day* |
| ***2, 3 & 7*** | ***Individual meetings with Mayor and Town Council*** |
| ***8*** | ***Regular monthly Town Council meeting*** |
| ***9*** | ***Special Town Council meeting to review Town Staff's proposed FY2009 budget*** |

### August

| | |
|---|---|
| *Week of 11* | *Notice of Proposed Property Taxes is mailed from Palm Beach Property Appraiser to property owners* |
| ***12*** | ***Regular monthly Town Council meeting*** |

**May 2008**

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| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

**June 2008**

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**July 2008**

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**August 2008**

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| 31 | | | | | | |

## Adopted Budget Calendar

### September

*1* *Labor Day - Town Hall closed*

***9*** ***Regular monthly Town Council meeting***

***9 5:01 pm*** ***Town Council first public hearing on tentative budget and proposed Tax rate (if County Commission and School Board do not meet)***

*15* *Long Term Financial Plan files due in Finance*

***24 5:01 pm*** ***Town Council second public hearing on tentative budget and 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*

***14*** ***Regular monthly Town Council meeting***

### November

*11* *Veteran's Day - Town Hall closed*

***13*** ***Regular monthly Town Council meeting***
***Present Long Term Financial Plan and Recreation Enterprise Fund Business Plan***

*27 & 28 Thanksgiving Holidays - Town Hall closed*

### December

***9*** ***Regular monthly Town Council meeting***

*24 & 25* *Town Hall closed - Christmas holiday*

*31* *New Year's Eve - Town Hall closed*

**September 2008**

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| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
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**October 2008**

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**November 2008**

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| 30 | | | | | | |

**December 2008**

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| 28 | 29 | 30 | 31 | | | |

# Financial Structure

## Description of Funds and Fund Types

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

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

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

## Governmental Funds

Four fund types are used to account for governmental-type activities. These are the general fund, special revenue funds, debt service funds, and capital projects funds.

### General Fund

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

**General Government**
Includes expenditures for Compensated Absences, Longevity, Annual Report and other Town-wide items.

**Legislative**
Includes expenditures for the Mayor and Town Council.

**Town Manager**
The budget of the Town Manager includes expenditures for administrative expenses relating to the Town Manager's Office, Advice and Litigation expenses for the Town Attorney and outside counsel and Information Systems.

# Financial Structure

**Human Resources**
The Human Resources Department is responsible for the recruitment, screening, and selection of employees to serve the Town. The Department is also responsible for employee benefits administration and compensation analysis. The Town's Occupational Health Clinic is operated under this Department. The Human Resources Director is also the Plan Administrator for the Town's General Employee Retirement System.

**Finance**
The Finance Department is responsible for the administration, development and monitoring of the operating and capital budgets, preparation of the comprehensive financial reports, investments, debt management, cash management, and the maintenance of accurate financial reporting systems to meet all of the Town needs. The Department also is responsible for the operation and management of the purchasing, payroll and accounts payable functions.
During FY2005, the Town Clerk's Office became a division of the Finance Department. The Town Clerk's Office is responsible for the records of the Town as well as conducting elections held within the Town. The Department also processes permits for charitable solicitations, special events, commercial motion picture-making, going-out-of-business sales, and door-to-door solicitations.

**Planning, Zoning and Building**
The Planning, Zoning and Building Department is responsible for zoning changes and the issuance of permits for building, mechanical, plumbing, electrical, gas, energy, and coastal construction. The Department also assists residents, businesses, and the construction industry in code compliance. The Department strives to preserve the aesthetic, historical, and economic values of Palm Beach.

**Fire-Rescue**
The Fire-Rescue Department provides fire suppression, fire prevention education, rescue and emergency medical care to the citizens and visitors to the Town. The Department conducts education programs on injury, heart attack and stroke prevention.

**Police**
The Police Department is responsible for the prevention of crime, preservation of peace, enforcement of laws and ordinances. This is accomplished through the patrol services, organized crime, vice and narcotics (OCVAN), crime scene/evidence, parking control enforcement, communications and beach rescue units.

**Public Works**
The Public Works Department is responsible for the repair, maintenance, and cleaning of streets within the Town, the maintenance of storm sewers and sanitary sewers, the collection and disposal of residential and commercial garbage and yard trash, beach cleaning, the maintenance of the Town parks and buildings, coastal management, and providing the general engineering services for the Town.

**Other**
Under this classification are expenditures relating to the Four Arts Library, disaster response expenditures and contingent appropriations.

**Transfers to other Funds**
This classification includes transfers to the capital and debt service funds.

## Special Revenue Funds

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

- (101) State Forfeiture Fund - Accounts for State confiscated property through the Police Department per Florida State Statutes Section 932. The audited balance in the State Forfeiture Fund as of September 30, 2007 was $184,376.

- (102) Federal Forfeiture Fund - Accounts for federally confiscated property through the Police Department. An annual report is submitted to the United States Department of Justice by October 31st of each year. The audited balance in the Federal Forfeiture Fund as of September 30, 2007 was $54,997.

- (103) Donations Fund - The Town of Palm Beach receives substantial donations each year from its residents. Most donations are earmarked for specific departments and/or purposes. The audited balance in the donations fund as of September 30, 2007 was $361,188.

## Debt Service Funds

The Debt Service Funds are used to account for the payment of interest and principal on general and special obligation debts other than those payable from special assessments and debt issued for and serviced by a governmental enterprise. The sources of revenues in these funds are property tax levies and a transfer of non ad valorem revenue from the General Fund.

- (201)Revenue Bond Series 2003 - This fund accounts for debt repayment on $24,515,000 in Revenue Bonds for the refunding of the 2000 Revenue Bonds and construction of a new Central Fire-Rescue Station and Town Hall Renovations.
- (204)Revenue Bond Series 2008 - This funds accounts for debt repayment on $10,000,000 in Revenue Bonds for Town Hall Renovations.

# Financial Structure

## Capital Projects Funds

The Capital Projects Funds account for all resources used for the acquisition and/or construction of capital equipment and facilities by the Town except those financed by Enterprise and Internal Service Funds. The sources of revenue in these funds are revenue bonds, transfers from other funds and grants.

- (307) Capital Improvement Fund - This fund accounts for various construction projects undertaken by the Town. Any unexpended amounts at fiscal year end, are rolled over to the new fiscal year. A five year Capital plan is presented during the budget process, of which only the first year is adopted by the Town Council. This fund is financed on a pay-as-you go basis from the General Fund.

- (308) Comprehensive Coastal Management Plan (CCMP) Pay-As-You-Go - This fund was created during Fiscal Year 2000 to account for the pay-as-you-go portion of the Beach Restoration Project.

- (309) Comprehensive Coastal Management Plan (CCMP) Construction Fund - This fund was created during Fiscal Year 2000 to account for the Beach Restoration Project construction costs financed with proceeds from the 2000 Revenue Bond.

- (310) Town Facilities Project Fund - This fund was created during Fiscal Year 2003 to account for the construction costs of the new Central Fire-Rescue station and the renovation of Town Hall.

## Proprietary Funds

Two fund types are used to account for a government's business-type activities (activities that receive a significant portion of their funding through user fees). These are the enterprise funds and the internal service funds.

### Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises; where the intent of the government's board is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's board has decided that periodic determination of net income is appropriate for accountability purposes.

- (403) Recreation Enterprise Fund - This fund was created in FY2004 and comprises of all recreation activities in the Town. These include: Golf, Tennis, Recreation activities and Marina services. The fund also includes capital projects and the equipment replacement program for the enterprise fund.

# Financial Structure

### Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency of a government to other department or agencies on a cost reimbursement basis. Accounting for Internal Service Funds as a proprietary fund type is designed to accumulate the total cost (including depreciation) of providing a particular service. Costs for services are reimbursed by the departments or agencies to which the services are provided.

- (501) Risk Management Self Insurance Fund - This fund was established to account for the Town's Property, Liability and Worker's Compensation Insurance costs. Monthly funding transfers are made from the General Fund to the Risk Fund.

- (502) Health Insurance Self Insurance Fund - This fund was established to account for the Town's health insurance costs which include medical, dental, life, long-term disability accidental death/dismemberment and supplemental life insurance. Actuarily determined monthly funding transfers are made from the General Fund to the Health Fund.

- (320) Equipment Replacement Fund - This reserve was established in 2001 to fund the replacement cost of existing equipment, vehicles and computers when they reach the end of their useful lives. The reserve will significantly reduce the budgetary fluctuation due to purchases of equipment and establish the fixed asset inventory and depreciation schedule required by GASB 34.

## Fiduciary Funds

These funds are used when a government holds or manages financial resources in an agent or fiduciary capacity. This single type is subdivided into four "sub-fund types" to account for various types of fiduciary obligations. These are pension trust funds, nonexpendable trust fund, expendable trust fund, and agency funds.

### Pension Trust Funds

Pension trust funds are used when governments manage pension plans. The sources of revenues in these funds are transfers from other funds, interest earnings and employee contributions.

- (600) Employees Retirement Fund - This fund accounts for the Town's defined benefit retirement program for General and Lifeguard employees.

- (606) Police Officers Retirement Fund - This fund accounts for the Town's defined benefit retirement program for Police employees. This fund was established in October 2004 and was previously contained within the (601) Public Safety Retirement Fund.

- (607) Firefighters Retirement Fund - This fund accounts for the Town's defined benefit retirement program for Fire-Rescue employees. This fund was established in October 2004 and was previously contained within the (601) Public Safety Retirement Fund.

- (610) Other Post Employment Benefits (OPEB) Trust Fund - This fund was established by Ordinance 9-06 to fund the portion of health care benefits paid by the Town for retirees.

**Non-Expendable and Expendable Trust Funds**

These consist of resources received from non-Town sources and held by the Town as trustee to be expended or invested in accordance with the conditions of the trust. In a non-expendable trust, the government typically is only permitted to spend the investment earnings and not the assets. The Town does not have non-expendable and expendable trust funds at the present time.

**Agency Funds**

Trust funds typically involve some degree of financial management. Agency funds are used when the government plays a more limited role by just collecting funds on behalf of a third party.

- (603) Kreusler Park Fund - This fund accounts for parking revenues and operating expenses associated with this Palm Beach County owned park that is operated by the Town.

## FY 09 Budget Summary by Fund Type, Revenues and Expenditures

| | General | Debt Service | Capital Projects | Enterprise | Internal Service | Trust & Agency | Totals |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Ad Valorem Taxes | $42,543,000 | $0 | $0 | $0 | $0 | $0 | $42,543,000 |
| Sales and Use Taxes | 7,043,000 | 0 | 0 | 0 | 0 | 0 | 7,043,000 |
| Licenses and Permits | 5,612,900 | 0 | 0 | 0 | 0 | 0 | 5,612,900 |
| Intergovernmental | 1,261,400 | 0 | 2,395,000 | 0 | 0 | 900,000 | 4,556,400 |
| Charges for Services | 3,158,400 | 0 | 525,000 | 4,679,700 | 0 | 0 | 8,363,100 |
| Fines and Forfeitures | 1,521,200 | 0 | 0 | 0 | 0 | 0 | 1,521,200 |
| Contributions | 10,000 | 0 | 2,648,466 | 4,800,000 | 0 | 9,886,700 | 17,345,166 |
| Interest Earnings | 1,201,300 | 15,000 | 1,139,000 | 158,000 | 234,900 | 10,900,000 | 13,648,200 |
| Miscellaneous | 299,300 | 0 | 40,000 | 9,400 | 0 | 90,000 | 438,700 |
| Interfund Transfers | 550,000 | 4,339,800 | 5,717,000 | 0 | 6,493,000 | 1,649,000 | 18,748,800 |
| Subtotal | 63,200,500 | 4,354,800 | 12,464,466 | 9,647,100 | 6,727,900 | 23,425,700 | 119,820,466 |
| Appropriations from Fund Balance | 4,135,100 | 238,000 | 12,377,327 | 444,250 | 3,699,511 | 0 | 20,894,188 |
| Total Revenues | $67,335,600 | $4,592,800 | $24,841,793 | $10,091,350 | $10,427,411 | $23,425,700 | $140,714,654 |
| **Expenditures** | | | | | | | |
| Personnel | $44,441,230 | $0 | $0 | $2,062,900 | $230,700 | $44,200 | $46,779,030 |
| Contractual | 7,588,890 | 0 | 3,512,100 | 1,122,400 | 6,689,211 | 13,390,600 | 32,303,201 |
| Commodities | 1,698,390 | 0 | 0 | 192,600 | 7,500 | 300 | 1,898,790 |
| Capital Outlay | 2,804,666 | 0 | 18,528,293 | 6,163,450 | 0 | 0 | 27,496,409 |
| Debt Service | 0 | 4,585,700 | 0 | 0 | 0 | 0 | 4,585,700 |
| Interfund Transfers | 9,509,200 | 0 | 2,449,800 | 0 | 0 | 0 | 11,959,000 |
| Other | 1,293,224 | 6,000 | 351,600 | 550,000 | 3,500,000 | 0 | 5,700,824 |
| Subtotal | 67,335,600 | 4,591,700 | 24,841,793 | 10,091,350 | 10,427,411 | 13,435,100 | 130,722,954 |
| Transfer to Fund Balance/Retained Earnings | 0 | 1,100 | 0 | 0 | 0 | 9,990,600 | 9,991,700 |
| Total Expenditures | $67,335,600 | $4,592,800 | $24,841,793 | $10,091,350 | $10,427,411 | $23,425,700 | $140,714,654 |

### Financial Ratios

| | General | Debt Service | Capital Projects | Enterprise | Internal Service | Trust & Agency | Total |
|---|---|---|---|---|---|---|---|
| Ad Valorem Taxes as percentage of total fund budget | 63.18% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 30.23% |
| Ad Valorem Taxes per capita (9,797 population) | $4,342 | $0 | $0 | $0 | $0 | $0 | $4,342 |
| Total expenditures per capita (9,797 population) | $6,873 | $469 | $2,536 | $1,030 | $1,064 | $2,391 | $14,363 |
| Personnel as a percentage of the total budget | 66.00% | 0.00% | 0.00% | 20.44% | 2.21% | 0.19% | 33.24% |
| Capital expenditures as percentage of total fund budget | 4.17% | 0.00% | 74.59% | 61.08% | 0.00% | 0.00% | 19.54% |
| Capital expenditures per capita (9,797 population) | $286 | $0 | $1,891 | $629 | $0 | $0 | $2,807 |

# Summary of Major Revenues by Fund Type
# FY09 Budget

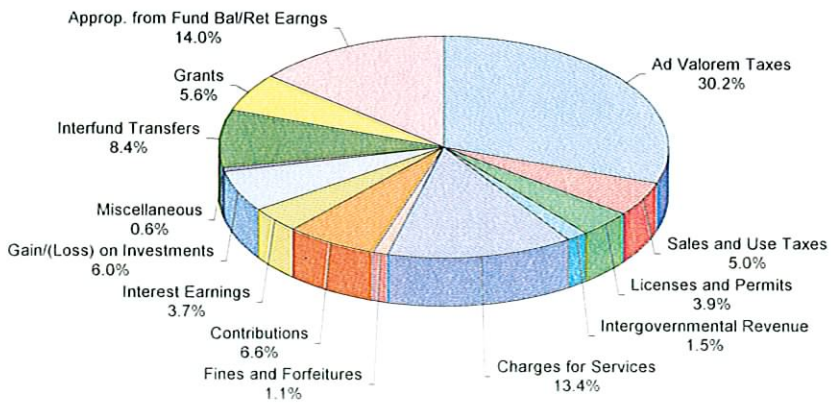
| Description | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | FY09 Budget to FY08 Budget % Variance | FY2009 % of Total |
|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | |
| Ad Valorem Taxes | $39,008,774 | $43,096,605 | $40,738,785 | $40,942,500 | $42,543,000 | 4.43% | 63.18% |
| Sales and Use Taxes | 6,961,865 | 6,945,297 | 7,132,000 | 7,035,100 | 7,043,000 | -1.25% | 10.46% |
| Licenses and Permits | 6,349,678 | 6,942,086 | 5,246,750 | 6,419,500 | 5,438,300 | 3.65% | 8.08% |
| Intergovernmental Revenue | 4,222,145 | 1,329,328 | 1,342,200 | 1,236,700 | 1,261,400 | -6.02% | 1.87% |
| Charges for Services | 2,611,597 | 2,654,125 | 3,368,636 | 2,940,600 | 3,412,500 | 1.30% | 5.07% |
| Fines and Forfeitures | 770,067 | 1,541,448 | 1,028,200 | 1,399,500 | 1,521,200 | 47.95% | 2.26% |
| Contributions | 900 | 0 | 11,500 | 11,500 | 10,000 | -13.04% | 0.01% |
| Interest Earnings | 1,902,793 | 2,287,127 | 2,070,000 | 2,070,000 | 1,201,300 | -41.97% | 1.78% |
| Miscellaneous | 211,956 | 236,942 | 181,310 | 211,300 | 219,800 | 21.23% | 0.33% |
| Interfund Transfers | 550,000 | 550,000 | 550,000 | 550,000 | 550,000 | 0.00% | 0.82% |
| Subtotal | 62,589,775 | 65,582,958 | 61,669,381 | 62,816,700 | 63,200,500 | 2.48% | 93.86% |
| Appropriations from Fund Balance | 1,585,337 | 0 | 2,663,178 | 1,395,635 | 4,135,100 | 100.00% | 6.14% |
| Total General Fund | $64,175,112 | $65,582,958 | $64,332,559 | $64,212,335 | $67,335,600 | 4.67% | 100.00% |
| **Debt Service Funds** | | | | | | | |
| Interest Earnings | 2,328 | 933 | 1,500 | 2,100 | 15,000 | 900.00% | 0.33% |
| Interfund Transfers | 4,337,985 | 4,367,256 | 4,333,439 | 4,333,500 | 4,577,800 | 5.64% | 99.67% |
| Subtotal | 4,340,313 | 4,368,189 | 4,334,939 | 4,335,600 | 4,592,800 | 5.95% | 100.00% |
| Appropriations from Fund Balance | 0 | 289 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total Debt Service Funds | $4,340,313 | $4,368,478 | $4,334,939 | $4,335,600 | $4,592,800 | 5.95% | 100.00% |
| **Capital Projects Funds** | | | | | | | |
| Interest Earnings | 1,745,398 | 1,900,274 | 1,330,000 | 1,330,000 | 1,109,000 | -16.62% | 4.46% |
| Grants/Interlocal | 9,789,727 | 3,233,929 | 795,000 | 795,000 | 3,140,000 | 294.97% | 12.64% |
| Charges for Services | 0 | 1,234,215 | 1,903,368 | 1,903,368 | 1,903,500 | 0.01% | 7.66% |
| Loan Proceeds/Contributions | 0 | 0 | 0 | 9,411,200 | 0 | 0.00% | 0.00% |
| Miscellaneaous | 2,427 | 61,565 | 40,000 | 40,000 | 565,000 | 1312.50% | 2.27% |
| Interfund Transfers | 9,322,207 | 3,684,801 | 2,862,039 | 2,862,039 | 6,737,400 | 135.41% | 27.12% |
| Subtotal | 20,859,759 | 10,114,784 | 6,930,407 | 16,341,607 | 13,454,900 | 94.14% | 54.16% |
| Appropriations from Fund Balance | 6,504,448 | 516,581 | 181,344 | 181,344 | 11,386,893 | 6179.17% | 45.84% |
| Total Capital Projects Funds | $27,364,207 | $10,631,365 | $7,111,751 | $16,522,951 | $24,841,793 | 249.31% | 100.00% |
| **Enterprise Funds** | | | | | | | |
| Charges for Services | $4,002,469 | $4,290,722 | $4,452,300 | $4,409,100 | $4,687,700 | 5.29% | 46.45% |
| Interest Earnings | 261,893 | 333,243 | 316,000 | 163,900 | 158,000 | -50.00% | 1.57% |
| Grants/Donations | 67,183 | 0 | 0 | 1,200,000 | 4,800,000 | 100.00% | 47.57% |
| Interfund Transfers | 2,253,670 | 75,080 | 0 | 0 | 0 | 0.00% | 0.00% |
| Miscellaneous | 4,409 | 1,246 | 1,500 | 7,000 | 1,400 | -6.67% | 0.01% |
| Subtotal | 6,589,624 | 4,700,291 | 4,769,800 | 5,780,000 | 9,647,100 | 102.25% | 95.60% |
| Appropriations from Retained Ernqs. | 0 | 0 | 0 | 338,700 | 444,250 | 100.00% | 4.40% |
| Total Enterprise Funds | $6,589,624 | $4,700,291 | $4,769,800 | $6,118,700 | $10,091,350 | 111.57% | 100.00% |
| **Internal Service Funds** | | | | | | | |
| Interest Earnings | $1,045,845 | $682,446 | $508,823 | $508,823 | $234,900 | -53.83% | 2.25% |
| Charges for Services | 7,982,668 | 5,892,842 | 6,155,948 | 6,155,948 | 6,493,000 | 5.48% | 62.27% |
| Subtotal | 9,028,513 | 6,575,288 | 6,664,771 | 6,664,771 | 6,727,900 | 0.95% | 64.52% |
| Appropriations from Retained Ernqs. | 0 | 17,455,734 | 4,841,212 | 4,509,953 | 3,699,511 | -23.58% | 35.48% |
| Total Internal Service Funds | $9,028,513 | $24,031,022 | $11,505,983 | $11,174,724 | $10,427,411 | -9.37% | 100.00% |

## Summary of Major Revenues by Fund Type
## FY09 Budget

| Description | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | FY09 Budget to FY08 Budget % Variance | FY2009 % of Total |
|---|---|---|---|---|---|---|---|
| **Trust & Agency Funds** | | | | | | | |
| Intergovernmental | $816,342 | $1,062,627 | $900,000 | $900,000 | $900,000 | 0.00% | 3.84% |
| Interest Earnings | 2,721,112 | 2,931,693 | 3,465,000 | 3,465,000 | 2,500,000 | -27.85% | 10.67% |
| Gain/Loss on Investments | 10,561,119 | 23,152,851 | 13,738,000 | 13,738,000 | 8,408,000 | -38.80% | 35.89% |
| Charges for Services | 0 | 1,919,098 | 2,272,600 | 2,272,600 | 2,329,000 | 2.48% | 9.94% |
| Miscellaneous | 16,283 | 463,532 | 10,000 | 10,000 | 0 | -100.00% | 0.00% |
| Contributions | 8,000,292 | 9,673,099 | 9,761,863 | 9,761,863 | 9,288,700 | -4.85% | 39.65% |
| Interfund Transfers | 0 | 16,000,000 | 0 | 0 | 0 | 0.00% | 0.00% |
| Subtotal | 22,115,148 | 55,202,900 | 30,147,463 | 30,147,463 | 23,425,700 | -22.30% | 100.00% |
| Appropriations from Fund Balance | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total Trust & Agency Funds | $22,115,148 | $55,202,900 | $30,147,463 | $30,147,463 | $23,425,700 | -22.30% | 100.00% |
| **All Funds** | | | | | | | |
| Ad Valorem Taxes | $39,008,774 | $43,096,605 | $40,738,785 | $40,942,500 | $42,543,000 | 4.43% | 30.23% |
| Sales and Use Taxes | 6,961,865 | 6,945,297 | 7,132,000 | 7,035,100 | 7,043,000 | -1.25% | 5.01% |
| Licenses and Permits | 6,349,678 | 6,942,086 | 5,246,750 | 6,419,500 | 5,438,300 | 3.65% | 3.86% |
| Intergovernmental Revenue | 5,038,487 | 2,391,955 | 2,242,200 | 2,136,700 | 2,161,400 | -3.60% | 1.54% |
| Charges for Services | 14,596,734 | 15,991,002 | 18,152,852 | 17,681,616 | 18,825,700 | 3.71% | 13.38% |
| Fines and Forfeitures | 770,067 | 1,541,448 | 1,028,200 | 1,399,500 | 1,521,200 | 47.95% | 1.08% |
| Contributions | 8,001,192 | 9,673,099 | 9,773,363 | 19,184,563 | 9,298,700 | -4.86% | 6.61% |
| Interest Earnings | 7,679,369 | 8,135,716 | 7,691,323 | 7,539,823 | 5,218,200 | -32.15% | 3.71% |
| Gain/(Loss) on Investments | 10,561,119 | 23,152,851 | 13,738,000 | 13,738,000 | 8,408,000 | -38.80% | 5.98% |
| Miscellaneous | 235,075 | 763,285 | 232,810 | 268,300 | 786,200 | 237.70% | 0.56% |
| Interfund Transfers | 16,463,862 | 24,677,137 | 7,745,478 | 7,745,539 | 11,865,200 | 53.19% | 8.43% |
| Grants | 9,856,910 | 3,233,929 | 795,000 | 1,995,000 | 7,940,000 | 100.00% | 5.64% |
| Approp. from Fund Bal/Ret Earngs | 8,089,785 | 17,972,604 | 7,685,734 | 6,425,632 | 19,665,754 | 155.87% | 13.98% |
| Total All Funds | $133,612,917 | $164,517,014 | $122,202,495 | $132,511,773 | $140,714,654 | 15.15% | 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.

## FY09 Budget by Revenue Type - All Funds



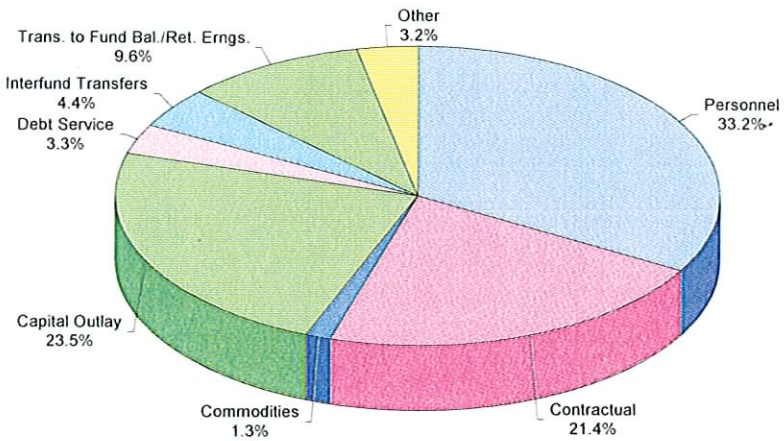
# Summary of Expenditure Classifications by Fund Type
# FY09 Budget

| Description | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | FY09 Budget to FY08 Budget % Variance | FY2008 % of Total |
|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | |
| Personnel | $36,328,387 | $38,377,325 | $41,696,258 | $41,088,462 | $44,441,230 | 6.58% | 66.00% |
| Contractual | 16,213,023 | 9,708,911 | 11,552,042 | 11,738,625 | 12,511,914 | 8.31% | 18.58% |
| Commodities | 2,237,010 | 1,932,884 | 1,723,463 | 1,813,235 | 1,698,390 | -1.45% | 2.52% |
| Capital Outlay | 1,852,142 | 2,067,238 | 3,258,446 | 3,469,663 | 2,804,666 | -13.93% | 4.17% |
| Debt Service | 94,999 | 94,999 | 95,000 | 95,000 | 0 | -100.00% | 0.00% |
| Interfund Transfers | 7,214,551 | 6,907,801 | 5,748,000 | 5,748,000 | 5,607,000 | -2.45% | 8.33% |
| Other | 235,000 | 247,000 | 259,350 | 259,350 | 272,400 | 5.03% | 0.40% |
| Subtotal | 64,175,112 | 59,336,158 | 64,332,559 | 64,212,335 | 67,335,600 | 4.67% | 100.00% |
| Transfer to Fund Balance | 0 | 6,246,800 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total General Fund | $64,175,112 | $65,582,958 | $64,332,559 | $64,212,335 | $67,335,600 | 4.67% | 100.00% |
| **Debt Service Funds** | | | | | | | |
| Debt Service | $4,332,985 | $4,335,354 | $4,330,163 | $4,330,200 | $4,585,700 | 5.90% | 99.85% |
| Other | 1,500 | 6,224 | 4,776 | 5,000 | 6,000 | 25.63% | 0.13% |
| Interfund Transfers | 0 | 26,900 | 0 | 0 | 0 | 0.00% | 0.00% |
| Subtotal | 4,334,485 | 4,368,478 | 4,334,939 | 4,335,200 | 4,591,700 | 5.92% | 99.98% |
| Transfer to Fund Balance | 5,828 | 0 | 0 | 400 | 1,100 | 100.00% | 0.02% |
| Total Debt Service Funds | $4,340,313 | $4,368,478 | $4,334,939 | $4,335,600 | $4,592,800 | 5.95% | 100.00% |
| **Capital Projects Funds** | | | | | | | |
| Capital Outlay | $26,425,074 | $9,812,764 | $6,420,312 | $6,420,312 | $24,281,993 | 278.21% | 97.75% |
| Interfund Transfers | 935,925 | 811,356 | 681,439 | 681,400 | 549,800 | -19.32% | 2.21% |
| Other | 3,208 | 7,245 | 10,000 | 10,000 | 10,000 | 0.00% | 0.04% |
| Subtotal | 27,364,207 | 10,631,365 | 7,111,751 | 7,111,712 | 24,841,793 | 249.31% | 100.00% |
| Transfer to Fund Balance | 0 | 0 | 0 | 9,411,239 | 0 | 0.00% | 0.00% |
| Total Capital Projects Funds | $27,364,207 | $10,631,365 | $7,111,751 | $16,522,951 | $24,841,793 | 249.31% | 100.00% |
| **Enterprise Funds** | | | | | | | |
| Personnel | $1,885,434 | $2,003,032 | $1,978,264 | $1,959,000 | $2,062,900 | 4.28% | 20.44% |
| Contractual | 1,651,110 | 1,089,281 | 1,014,770 | 1,209,700 | 1,122,400 | 10.61% | 11.12% |
| Commodities | 163,329 | 181,534 | 172,700 | 174,000 | 192,600 | 11.52% | 1.91% |
| Capital Outlay | 324,374 | 269,559 | 497,600 | 1,669,600 | 5,946,100 | 1094.96% | 58.92% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Interfund Transfers | 1,703,670 | 0 | 556,466 | 556,400 | 0 | -100.00% | 0.00% |
| Other | 550,000 | 550,000 | 550,000 | 550,000 | 767,350 | 39.52% | 7.60% |
| Subtotal | 6,277,917 | 4,093,406 | 4,769,800 | 6,118,700 | 10,091,350 | 111.57% | 100.00% |
| Transfer to Retained Earnings | 311,707 | 606,885 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total Enterprise Funds | $6,589,624 | $4,700,291 | $4,769,800 | $6,118,700 | $10,091,350 | 111.57% | 100.00% |
| **Internal Service Funds** | | | | | | | |
| Personnel | $272,331 | $272,417 | $311,313 | $292,713 | $267,800 | -13.98% | 2.57% |
| Contractual | 6,524,569 | 7,750,803 | 7,687,270 | 7,375,411 | 6,652,111 | -13.47% | 63.79% |
| Commodities | 4,786 | 6,383 | 7,400 | 6,600 | 7,500 | 1.35% | 0.07% |
| Capital Outlay | 10,917 | 1,419 | 0 | 0 | 0 | 0.00% | 0.00% |
| Interfund Transfers | 0 | 16,000,000 | 0 | 0 | 0 | 0.00% | 0.00% |
| Other | 10,657 | 0 | 3,500,000 | 3,500,000 | 3,500,000 | 0.00% | 33.57% |
| Subtotal | 6,823,260 | 24,031,022 | 11,505,983 | 11,174,724 | 10,427,411 | -9.37% | 100.00% |
| Transfer to Retained Earnings | 2,205,253 | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total Internal Sevice Funds | $9,028,513 | $24,031,022 | $11,505,983 | $11,174,724 | $10,427,411 | -9.37% | 100.00% |

## Summary of Expenditure Classifications by Fund Type
## FY09 Budget

| Description | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | FY09 Budget to FY08 Budget % Variance | FY2008 % of Total |
|---|---|---|---|---|---|---|---|
| **Trust & Agency Funds** | | | | | | | |
| Contractual | $9,249,742 | $11,526,102 | $11,363,930 | $11,363,930 | $9,853,200 | -13.29% | 42.06% |
| Transfer to Fund Balance | 12,865,406 | 43,676,798 | 18,783,533 | 18,783,533 | 13,572,500 | -27.74% | 57.94% |
| Total Trust & Agency Funds | $22,115,148 | $55,202,900 | $30,147,463 | $30,147,463 | $23,425,700 | -22.30% | 100.00% |
| **Total: All Funds** | | | | | | | |
| Personnel | $38,486,152 | $40,652,774 | $43,985,835 | $43,340,175 | $46,771,930 | 6.33% | 33.24% |
| Contractual | 33,638,444 | 30,075,097 | 31,618,012 | 31,687,666 | 30,139,625 | -4.68% | 21.42% |
| Commodities | 2,405,125 | 2,120,801 | 1,903,563 | 1,993,835 | 1,898,490 | -0.27% | 1.35% |
| Capital Outlay | 28,612,507 | 12,150,980 | 10,176,358 | 11,559,575 | 33,032,759 | 224.60% | 23.47% |
| Debt Service | 4,427,984 | 4,430,353 | 4,425,163 | 4,425,200 | 4,585,700 | 3.63% | 3.26% |
| Interfund Transfers | 9,854,146 | 23,746,057 | 6,985,905 | 6,985,800 | 6,156,800 | -11.87% | 4.38% |
| Trans. to Fund Bal./Ret. Ernngs. | 15,388,194 | 50,530,483 | 18,783,533 | 28,195,172 | 13,573,600 | -27.74% | 9.65% |
| Other | 800,365 | 810,469 | 4,324,126 | 4,324,350 | 4,555,750 | 5.36% | 3.24% |
| Subtotal All Funds | $133,612,917 | $164,517,014 | $122,202,495 | $132,511,773 | $140,714,654 | 15.15% | 100.00% |

## FY09 Budget by Expenditure Classification
### All Funds



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# Town of Palm Beach

# Reserve Analysis

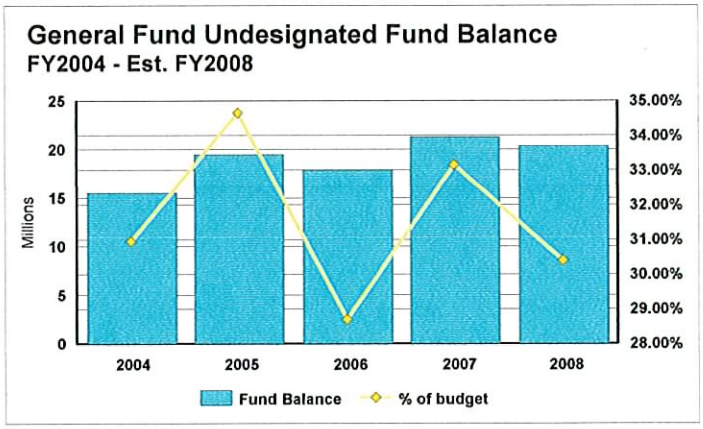
# Reserve Status

## Town of Palm Beach Reserves

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

### Undesignated Fund Balance - General Fund

Pursuant to adopted policy, the undesignated fund balance for the General Fund is to be maintained at a minimum level of 25% of current year General Fund budgeted expenditures. This minimum level is to be maintained to protect the Town against economic downturns, temporary revenue shortfalls, unpredicted one-time expenditures, and for tax rate stabilization purposes. Twenty-five percent of the proposed FY2009 General Fund operating budget of $64,772,800 is $16,193,200. At the end of FY2008, the Undesignated Fund Balance for the General Fund is estimated to be $20,500,000. This amount represents 31% of FY2009 budgeted operating expenditures or $4,306,800 over the required minimum level of 25%.

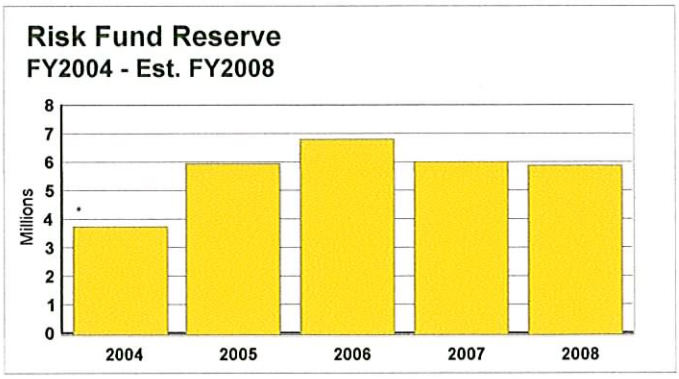



The General Fund Undesignated Fund Balance has consistently exceeded the required minimum level of 25%. The chart details the General Fund Undesignated Fund Balance and the percent of budgeted expenditures the balance represents. Transfers that have been reserved from fund balance for the FY09 budget total $3,516,600, they include: Funding the contingency reserve ($953,800), public safety software upgrade ($350,000), digital plan review and document imaging software ($230.000), Reach 8 Surfriders Litigation ($1,000,000), North Fire Station traffic Signal ($60,000), and the first year cost of the buyout ($922,800). In addition, reserves for the second year of the buyout ($922,800) and the final year of the town-wide software implementation cost ($350,000) have been set aside from fund balance for the FY10 budget. The excess balance after the above uses of fund balance is $171,700.

# Reserve Status

## Reserves - Risk Fund

The total reserve balance for the risk fund is estimated at $5,900,000 for FY08. Out of this reserve balance the Reserve for Catastrophic Exposures/Emergencies - Risk Fund is funded. The trend is the Risk Reserve is shown in the table.




## Reserve for Catastrophic Exposures/Emergencies - Risk Fund

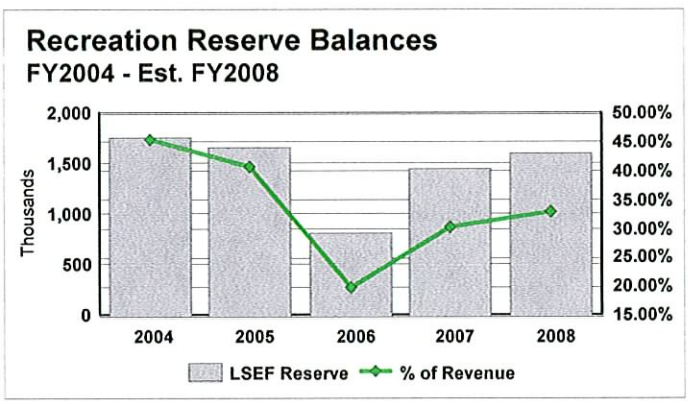
The Reserve for Catastrophic Exposures/Emergencies for the Risk Fund is funded at a minimum of $2,500,000. This reserve was established to set aside emergency funds to protect the Town against the potentially disastrous financial impacts of response to and recovery from a man-made or natural emergency situation or large judgments in excess of insurance coverage. This reserve is funded from the Net Assets of the Risk Fund.

## Enterprise Fund Reserves

The Enterprise Fund reserve is to be maintained at a minimum level of 25% of budgeted revenues totaling $1,211,775 for FY09. The purpose of the reserve is to provide an adequate level of net assets for unanticipated financial impacts as well as to provide for one-time expenditures to improve the facilities.

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

At the end of FY07, the unrestricted net asset balance for the Recreation Enterprise Fund (REF) is $4,715,002. For FY08 the unrestricted net assets is anticipated to be $4,325,000.




Of the $4,325,000 in estimated unrestricted net assets, $1,820,000 has been set aside in the Dock Replacement Reserve. This reserve was created to fund the replacement cost of the construction of the Town's docks whenever it is determined

they must be replaced. The replacement reserve is to be maintained at 100% of accumulated depreciation plus accumulated interest earned on the reserve.

The Par 3 Golf Course charges an additional $2 per round to fund a maintenance and improvement reserve. This reserve of for maintenance and improvements is estimated to have a balance of $226,000 at the end of FY08.

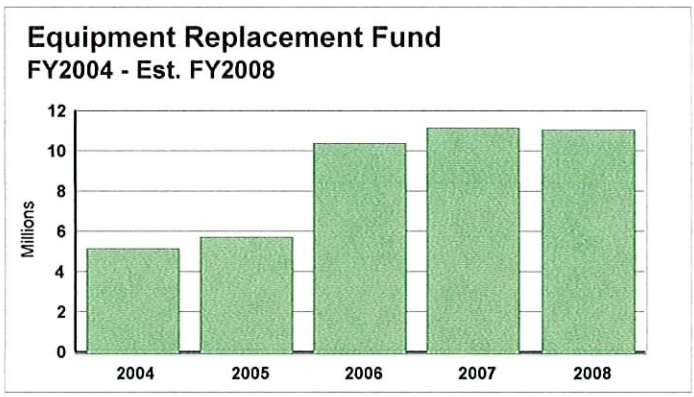
The Recreation Enterprise Fund established an equipment replacement reserve in FY2006. This fund allows for the purchase of capital equipment and is funded with an initial transfer of the total accumulated depreciation from Recreation Net Assets. The annual funding is calculated using replacement cost depreciation and transferred from the REF to a separate equipment replacement fund. The balance in the REF Equipment Replacement Fund is estimated to be $479,000 as of September 30, 2008.

Capital projects are also reserved out of the unrestricted net assets. The estimated reserve for Recreation capital projects, excluding the Par 3 renovation is $200,000. The Par 3 renovation is to be funded through donations and $2 million from the Town. A source of funding for the Town's portion of the Par 3 project has not yet been identified.

After reducing the unrestricted net assets for the dock replacement reserve, the M&I reserve, capital projects and the equipment replacement reserve the balance is $1,600,000. This amount represents 33% of FY2009 operating revenues or $388,225 over the required minimum level of 25%.

**Equipment Replacement Fund**

The Equipment Replacement Fund was established with a transfer of $4,386,910 from the General Fund Undesignated Fund balance in the FY2002 budget. The amount represented the accumulated depreciation of the Town's fixed assets through FY2002. This reserve is intended to fund the replacement cost of existing equipment, vehicles and computers when they reach the end of their useful life. This reserve significantly reduces the budgetary fluctuations due to purchases of large pieces of equipment and established the fixed asset inventory and depreciation schedule required by GASB34.



# Reserve Status

The Town Council approved a change in FY06 to method of calculating the funding mechanism for the Equipment Replacement Fund. The prior funding method was based on acquisition cost. The method allows for funding depreciation based upon replacement value to maintain sufficient reserves to replace large capital items with long useful lives such as fire-rescue trucks and public works vehicles.

The balance in the equipment replacement fund for year end FY2008 is $11,120,772. For FY2009 the income including the depreciation transfer will total approximately $2,230.466 and expenditures for capital equipment are budgeted for $2,810.000.

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

The Town Council approved the establishment of a Reserve for Compensated Absences in FY05 budget. This reserve reduces the budgetary fluctuations due to the payout of accrued leave time to terminated or retired employees. This reserve is funded at a rate of 100% of the fiscal year end accrued leave balances. Funds are appropriated annually from this reserve based upon estimates of pay-outs of eligible accrued vacation, sick and compensatory time and the related payroll tax liability. The appropriation for the pay-out of eligible accrued vacation, sick and compensatory time for FY2009 from this reserve is $618,500. The balance in the reserve as of September 30, 2008 is estimated to be $3,000,000.

**Health Insurance Reserve**

The Health Insurance Fund has a significant reserve balance that has accrued in anticipation of the issuance of a policy from the Government Accounting Standards Board (GASB). GASB has issued statements 43 and 45 relating to accounting standards for post employment benefits, which includes the establishment of a liability for actuarially determined costs of retiree health benefits. As of October 1, 2006, a trust fund was created using $16,000,000 from the Health Insurance Fund reserves to provide for post employment benefits. The Town is well ahead of other government agencies in the funding of this liability due to the substantial reserves that have been accumulated in this fund.

The balance of the reserves in the Health Fund, at the end FY08 are estimated to be $1,300,000. These reserves will be used to guard against any deficiencies in the Town's self insurance health fund.

# Reserve Status

## OPEB (Other Post Employment Benefits) Trust

As mentioned in the above section, an OPEB trust was established to fund the liability for post employment benefits. The OPEB trust funds are overseen by the Town's Investment Advisory Committee. During FY07 this Committee worked with a performance monitor to develop an investment plan and to select money managers for this fund. The reserve funds were invested in various fixed and equity investments. The balance in this trust is $17,401,883 as of September 30, 2007. The actuarially determined transfer from the General Fund for the OPEB liability for FY08 is $1,466,000 and the transfer for FY2009 is $1,649,000.

## Contingency Reserves

Contingency reserves were established for the General Fund, Capital Fund, Leisure Services Enterprise Fund, Leisure Services Enterprise Fund - Capital Fund, Risk Insurance Fund and Health Insurance Fund to provide for unanticipated unbudgeted expenditures of a nonrecurring nature. The amount of the General Fund Contingency has been funded at 1.5% of the FY09 budget, an additional amount of $51,224 was added to the reserve during the final budget hearing. The Capital Fund Contingency is appropriated at 10% of the proposed capital budget, the Risk and Health Contingency Reserves are appropriated at $500,000. The Recreation Enterprise Fund Contingency is funded at 5% of the proposed operating expenses as is the Recreation Enterprise Capital Fund Contingency. The Equipment Replacement Fund contingency is appropriated at $100,000. The table below identifies the contingency balances appropriated in the FY2008 budget and the proposed FY2009 budget:

**Contingency Reserves**
**FY2008 and FY2009**

| Fund | FY2008 Budget | FY2009 Budget |
|---|---|---|
| General Fund | $926,000 | $1,005,024 |
| Capital Fund | $334,600 | $241,600 |
| Equipment Replacement Fund | $100,000 | $100,000 |
| Risk Fund | $500,000 | $500,000 |
| Health Fund | $500,000 | $500,000 |
| Recreation Enterprise Fund | $199,000 | $217,350 |

# Reserve Status

## Undesignated Fund Balance/Retained Earnings Summary

All reserves are at or over the policy established minimum. The financial strength of the Town can be measured by the health of its reserves. The rating agencies look closely at the fund balance levels and the financial policies in place when rating a municipality. During FY2003, when the rating agencies reviewed the Town's credit ratings, they cited the Town's healthy reserves, solid fiscal policies resulting in strong reserve levels, conservative and solid management practices as some of the reasons to upgrade our bond ratings. Moody's Investors Service upgraded the Town's credit rating to Aa1 from Aa2 for the Revenue Bonds that were issued, and confirmed the Town's Aaa credit rating for General Obligation issues. Standard and Poor's upgraded the credit rating on the Revenue bonds to AA+ from A+ and upgraded the Town's 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 response to and recovery from the back to back hurricanes did not cause any reserve balances to decline below the minimum established by policy. The Town's healthy reserves allowed us to "weather the storms" without having to borrow funds.

The table below summarizes the trend of the undesignated fund balance, net asset balances, compensated absence, and replacement reserve balances for FY2003 through FY2008 (estimated).

**Reserve Balances**
**Fiscal Years 2004 - Estimated 2008**

| Fund | 2004 | 2005 | 2006 | 2007 | Est. 2008 |
|---|---|---|---|---|---|
| General Fund | $15,625,847 | $19,580,424 | $17,985,964 | $21,346,801 | $20,500,000 |
| Compensated Absence (GF) | 2,496,068 | 2,795,916 | 2,972,258 | 3,242,924 | 3,000,000 |
| Equipment Replacement Fund | 5,214,800 | 5,784,030 | 10,446,169 | 11,224,354 | 11,121,000 |
| Recreation Ent Fund | 1,757,958 | 1,661,465 | 814,569 | 1,449,420 | 1,600,000 |
| REF ERF | 0 | 0 | 410,729 | 444,342 | 479,000 |
| Dock Replacement | 1,295,094 | 1,460,517 | 1,534,824 | 1,620,173 | 1,820,000 |
| M&I Reserve | 76,109 | 76,109 | 120,488 | 176,067 | 226,000 |
| Health Fund | 16,356,507 | 17,046,436 | 18,369,182 | 1,740,326 | 1,300,000 |
| Risk Fund | 3,782,648 | 5,957,681 | 6,840,190 | 6,013,314 | 5,900,000 |
| Health - OPEB Trust | 0 | 0 | 0 | 17,401,883 | 18,900,000 |
| Pension Funds | 144,719,097 | 160,203,485 | 172,045,119 | 198,737,626 | 190,000,000 |
| **Total** | 191,324,128 | 214,566,063 | 231,539,492 | 263,397,230 | 254,846,000 |

# Town of Palm Beach

# Capital Expenditures

# Capital Expenditures

## Capital Expenditures

Per Town of Palm Beach policy, capital expenditures for tangible property are defined as having a useful life of more than one year and meeting the following threshold values:
1) Infrastructure - $50,000
2) Machinery, Equipment (other than computers), Vehicles and Office Furniture - $2,500
3) Computers - $1,500
A summary of FY09 budgeted capital expenditures can be found on the following page.

## Infrastructure

Infrastructure construction valued at $50,000 and greater is budgeted for in the Capital Improvement Fund ($14,217,393). Construction Projects for Beach Restoration are budgeted for in the Comprehensive Coastal Management Fund. Construction Projects for Town buildings are budgeted for in the Town Facilities Fund. Minor construction valued at less than $50,000 is budgeted for in the General Fund ($190,000).

## Tangible/Intangible Property

Purchases for new tangible/intangible property are budgeted in the General Fund ($711,200) and purchases for replacement tangible/intangible property are budgeted in the Equipment Replacement Fund (ERF)($2,810,000). The ERF was created on October 1, 2001 and was initially funded with Undesignated General Fund Balance to cover the accumulated depreciation through September 30, 2001 based on the initial purchase price of the property. On September 30, 2006, additional Undesignated General Fund Balance was transferred to the ERF to bring the funding to accumulated depreciation on the replacement value of the property. On an annual basis, depreciation is budgeted within the general fund departmental program budgets ($1,903,466) and transferred to the ERF.

## Recreation Enterprise Fund

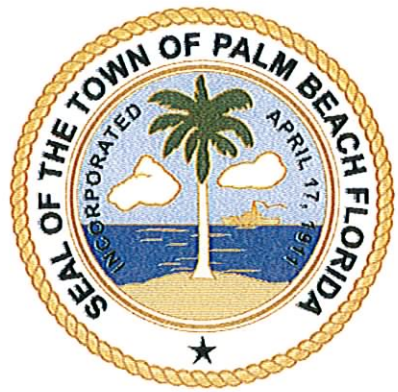
The Recreation Enterprise Fund budgets for depreciation ($269,600), tangible property ($61,500) and Construction ($5,615,000).

# Capital Expenditures

| Department | Description of Capital Item | General Fund | Equipment Replacement Fund | Construction in Progress | Recreation Enterprise Fund | Grand Total |
|---|---|---|---|---|---|---|
| Finance | Depreciation | 5,449 | | | | 5,449 |
| | Town Clerk Recorders | | 6,300 | | | 6,300 |
| Finance Total | | 5,449 | 6,300 | | | 11,749 |
| Fire-Rescue | Depreciation | 622,217 | | | | 622,217 |
| | Chevy Tahoe Sport Utility Vehicle | | 39,000 | | | 39,000 |
| | Aerial Platform Truck | | 1,200,000 | | | 1,200,000 |
| | Emergency Transport Rescue Unit (3) | | 660,000 | | | 660,000 |
| | Grant Equipment | 50,000 | | | | 50,000 |
| | Share of Fuel Pump Card Reader | 2,700 | | | | 2,700 |
| | Stretcher | 4,250 | | | | 4,250 |
| | Digital Weather Control | 4,000 | | | | 4,000 |
| | Operating Equipment | 3,250 | | | | 3,250 |
| | NFS Traffic Signal Installation | | | 85,000 | | 85,000 |
| Fire-Rescue Total | | 686,417 | 1,899,000 | 85,000 | | 2,670,417 |
| Human Resources | Depreciation | 1,500 | | | | 1,500 |
| Human Resources Total | | 1,500 | | | | 1,500 |
| Plng/Zng/Building | Depreciation | 11,200 | | | | 11,200 |
| | GIS Hardware | 7,500 | | | | 7,500 |
| | Major Computer Equipment (>$1,500) | 100,000 | | | | 100,000 |
| | Green Vehicle or Ford Taurus | | 22,500 | | | 22,500 |
| Plng/Zng/Building Total | | 118,700 | 22,500 | | | 141,200 |
| Police | Depreciation | 502,400 | | | | 502,400 |
| | Outboard Boat Engines (2) | | 17,000 | | | 17,000 |
| | Shredder | | 4,500 | | | 4,500 |
| | Crown Victoria Cruisers (5) | | 161,500 | | | 161,500 |
| | Vehicle Lift Upgrade | | 3,200 | | | 3,200 |
| | Information Display Trailer | 9,900 | 21,700 | | | 31,600 |
| | Speed Display Trailer | | 9,000 | | | 9,000 |
| | 3/4 Ton Truck | | 28,200 | | | 28,200 |
| | Speed Detection Laser | | 3,000 | | | 3,000 |
| | Traffic Information Device | 2,600 | | | | 2,600 |
| Police Total | | 514,900 | 248,100 | | | 763,000 |
| Public Works | Depreciation | 426,600 | | | | 426,600 |
| | Sanitary Sewer Improvements | | | 750,000 | | 750,000 |
| | Sanitary Sewer Rehabilitation | 90,000 | | | | 90,000 |
| | Storm Drainage Improvements | | | 775,000 | | 775,000 |
| | Ford Rangers (2) | | 24,600 | | | 24,600 |
| | Trash Trucks (4) | | 256,000 | | | 256,000 |
| | VW Green Vehicle | | 22,500 | | | 22,500 |
| | Storm Drainage Pump Station Rehab | | | 500,000 | | 500,000 |
| | Storm Drainage Rehabilitation | 100,000 | | | | 100,000 |
| | Sanitary Sewer Pump Station Rehab | | | 200,000 | | 200,000 |
| | Test Equipment - Camera | 7,000 | | | | 7,000 |
| | Sanitary Sewer Force Main Rehab | | | 125,000 | | 125,000 |
| | Sand Transfer Plant Upgrade | | | 2,000,000 | | 2,000,000 |
| | Town Hall Renovations | | | 9,782,393 | | 9,782,393 |
| Public Works Total | | 623,600 | 303,100 | 14,132,393 | | 15,059,093 |
| Town Manager | Depreciation | 334,100 | | | | 334,100 |
| | GIS Hardware | 5,000 | | | | 5,000 |
| | Major Computer Equipment (>$1,500) | 30,000 | 331,000 | | | 361,000 |
| | Major Computer Software | 485,000 | | | | 485,000 |
| Town Manager Total | | 854,100 | 331,000 | | | 1,185,100 |
| Rec Entrprs Fund | Depreciation | | | | 269,600 | 269,600 |
| | Par 3 Golf Course Master Plan | | | | 5,500,000 | 5,500,000 |
| | Basketball Court Shade Structure | | | | 100,000 | 100,000 |
| | Riding Rotary Lawn Mower | | | | 10,000 | 10,000 |
| | Automatic Tennis Ball Machine | | | | 3,500 | 3,500 |
| | Toro Triplex Greens mower | | | | 23,500 | 23,500 |
| | Office Furniture Tennis | | | | 3,500 | 3,500 |
| | Office Furniture Docks | | | | 7,000 | 7,000 |
| | Town Docks Improvements | | | | 15,000 | 15,000 |
| | Tennis Service Ace | | | | 14,000 | 14,000 |
| Rec Entrprs Fund Total | | | | | 5,946,100 | 5,946,100 |
| Grand Total | | 2,304,666 | 2,810,000 | 14,217,393 | 5,946,100 | 25,778,159 |

**Town of Palm Beach, Florida**
**General Fund Revenues and Expenditures**
**Budget Comparison**
**Fiscal Years 2008 - 2009**

| | Budget FY2008 | Budget FY2009 | Difference | %Change | % of Total Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Ad Valorem Taxes | $40,738,785 | $42,543,000 | $1,804,215 | 4.4% | 63.2% |
| Non Ad Valorem Taxes | 7,132,000 | 7,043,000 | ($89,000) | -1.2% | 10.5% |
| Licenses & Permits | 5,404,350 | 5,612,900 | $208,550 | 3.9% | 8.3% |
| Intergovernmental | 1,342,200 | 1,261,400 | ($80,800) | -6.0% | 1.9% |
| Charges for Services | 3,159,536 | 3,158,400 | ($1,136) | -0.0% | 4.7% |
| Fines and Forfeitures | 1,028,200 | 1,521,200 | $493,000 | 47.9% | 2.3% |
| Investment Earnings | 2,070,000 | 1,201,300 | ($868,700) | -42.0% | 1.8% |
| Miscellaneous Revenues | 244,310 | 309,300 | $64,990 | 26.6% | 0.5% |
| Interfund Transfers | 550,000 | 550,000 | $0 | 0.0% | 0.8% |
| Transfer From Fund Balance | 2,663,178 | 4,135,100 | $1,471,922 | 55.3% | 6.1% |
| **Total Operating Revenues** | **$64,332,559** | **$67,335,600** | **$3,003,041** | **4.7%** | **100.0%** |
| **Expenditures** | | | | | |
| **Department** | | | | | |
| Legislative | $60,400 | $117,400 | $57,000 | 94.4% | 0.2% |
| General Government | $838,367 | $908,100 | $69,733 | 8.3% | 1.4% |
| Town Manager | 1,131,837 | 1,258,300 | $126,463 | 11.2% | 1.9% |
| Human Resources | 795,032 | 727,600 | ($67,432) | -8.5% | 1.1% |
| Information Systems | 1,690,575 | 1,655,800 | ($34,775) | -2.1% | 2.6% |
| Finance | 1,906,645 | 1,958,860 | $52,215 | 2.7% | 3.0% |
| Planning/Building/Zoning | 4,031,313 | 4,061,600 | $30,287 | 0.8% | 6.3% |
| Library | 259,350 | 272,400 | $13,050 | 5.0% | 0.4% |
| Fire-Rescue | 11,409,420 | 12,024,840 | $615,420 | 5.4% | 18.6% |
| Police | 15,791,215 | 16,017,300 | $226,085 | 1.4% | 24.7% |
| Hurricane Preparedness | 87,524 | 82,500 | ($5,024) | -5.7% | 0.1% |
| Public Works | 14,641,703 | 14,569,100 | ($72,603) | -0.5% | 22.5% |
| Contingency | 926,000 | 1,005,000 | $79,000 | 8.5% | 1.6% |
| Transfer to Other Funds | 9,606,000 | 10,114,000 | $508,000 | 5.3% | 15.6% |
| **Total Operating Expenditures** | **$63,175,381** | **$64,772,800** | **$1,597,419** | **2.5%** | **100.0%** |
| **Transfer from Undesignated Fund for one-time expenditures** | **$1,157,178** | **$2,562,800** | **$1,405,622** | **121.5%** | |
| **Total General Fund Budget** | **$64,332,559** | **$67,335,600** | **$3,003,041** | **4.7%** | |

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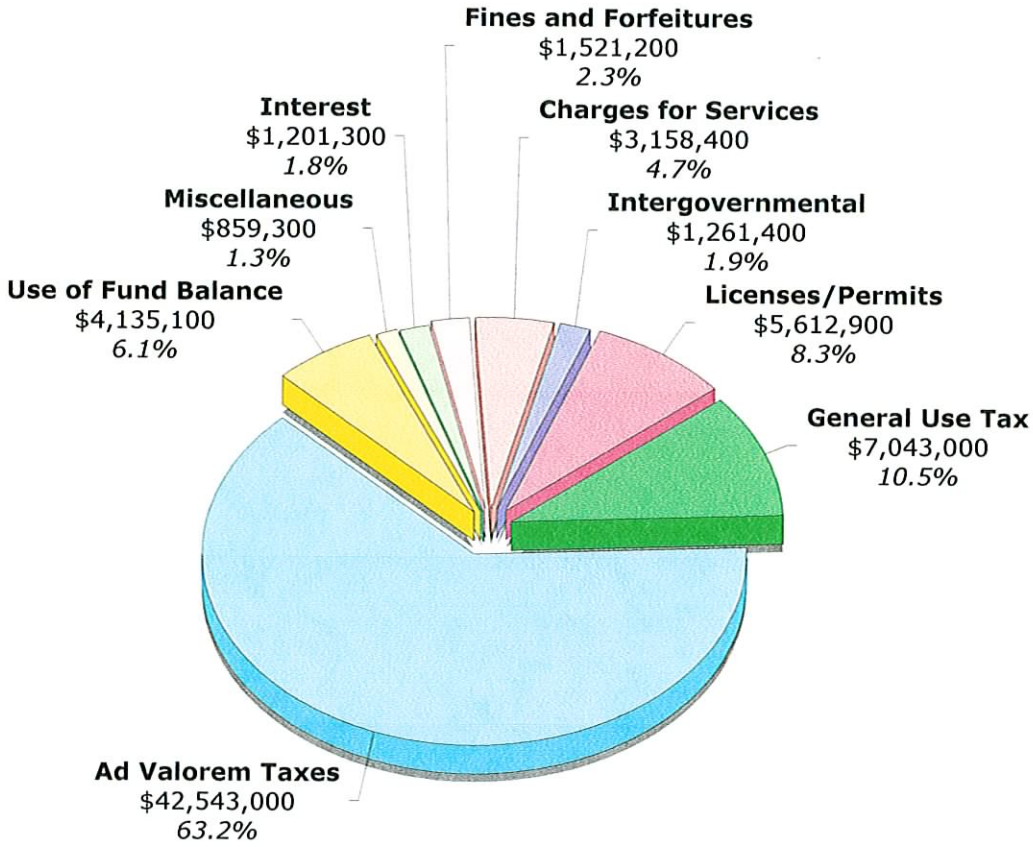
# GENERAL FUND REVENUES
# FY2009 BUDGET




| | |
|---|---|
| Ad Valorem Taxes | $42,543,000 |
| General Use Tax | 7,043,000 |
| Licenses/Permits | 5,612,900 |
| Intergovernmental | 1,261,400 |
| Charges for Services | 3,158,400 |
| Fines and Forfeitures | 1,521,200 |
| Interest | 1,201,300 |
| Miscellaneous | 859,300 |
| Use of Fund Balance | 4,135,100 |
| Total General Fund | $67,335,600 |

**TOWN OF PALM BEACH**
**GENERAL FUND REVENUES**

| | FY2006 ACTUAL | FY2007 ACTUAL | FY 2008 BUDGET | FY 2008 PROJECTED | FY2009 BUDGET | % VARIANCE | % OF TOTAL GF BUDGET |
|---|---|---|---|---|---|---|---|
| **AD VALOREM TAXES** | | | | | | | |
| Current Ad Valorem Taxes | $39,008,774 | $43,070,484 | $40,738,785 | $40,942,500 | $42,543,000 | 4.43% | 63.18% |
| Back Taxes | 0 | 26,122 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $39,008,774 | $43,096,605 | $40,738,785 | $40,942,500 | $42,543,000 | 4.43% | 63.18% |
| **SALES & USE TAXES** | | | | | | | |
| Local Option Gas Tax 6 Cents | $248,530 | $247,764 | $265,000 | $230,000 | $230,000 | -13.21% | 0.34% |
| Local Option Gas Tax 5 Cents | 111,680 | 113,089 | 122,000 | 113,100 | 111,000 | -9.02% | 0.16% |
| Total | $360,210 | $360,853 | $387,000 | $343,100 | $341,000 | -11.89% | 0.51% |
| **FRANCHISE FEES** | | | | | | | |
| Electricity | $2,146,494 | $2,244,536 | $2,350,000 | $2,350,000 | $2,350,000 | 0.00% | 3.49% |
| Gas | 287,317 | 233,951 | 280,000 | 235,000 | 235,000 | -16.07% | 0.35% |
| Total | $2,433,811 | $2,478,487 | $2,630,000 | $2,585,000 | $2,585,000 | -1.71% | 3.84% |
| **UTILITY SERVICE TAX** | | | | | | | |
| Electricity | $2,035,294 | $2,039,667 | $2,050,000 | $2,150,000 | $2,150,000 | 4.88% | 3.19% |
| Water | 756,825 | 733,994 | 770,000 | 670,000 | 670,000 | -12.99% | 1.00% |
| Gas | 249,735 | 245,057 | 240,000 | 230,000 | 240,000 | 0.00% | 0.36% |
| Simplified Telecom Tax | 1,111,351 | 1,090,969 | 1,050,000 | 1,050,000 | 1,050,000 | 0.00% | 1.56% |
| Propane | 14,639 | (3,731) | 5,000 | 7,000 | 7,000 | 40.00% | 0.01% |
| Total | $4,167,844 | $4,105,957 | $4,115,000 | $4,107,000 | $4,117,000 | 0.05% | 6.11% |
| **OCCUPATIONAL LICENSES** | | | | | | | |
| Town Occ Licenses | $706,700 | $721,704 | $725,000 | $645,000 | $725,000 | 0.00% | 1.08% |
| Occ Lic Penalities | 14,959 | 19,170 | 22,000 | 15,000 | 22,000 | 0.00% | 0.03% |
| Total | $721,659 | $740,875 | $747,000 | $660,000 | $747,000 | 0.00% | 1.11% |
| **BUILDING PERMITS** | | | | | | | |
| Building | $5,042,477 | $5,410,918 | $3,800,000 | $4,800,000 | $3,822,000 | 0.58% | 5.68% |
| Radon Gas | 50 | 44 | 50 | 100 | 100 | 100.00% | 0.00% |
| Electrical | 101,069 | 97,275 | 55,000 | 150,000 | 100,000 | 81.82% | 0.15% |
| Plumbing | 22,705 | 24,168 | 30,000 | 85,000 | 50,000 | 66.67% | 0.07% |
| Except/Var. App. | 84,440 | 88,800 | 55,000 | 63,900 | 55,000 | 0.00% | 0.08% |
| Var./Spec. Exp. Consulting Fees | 17,037 | 19,257 | 12,500 | 26,800 | 17,500 | 40.00% | 0.03% |
| Special Plan Review Fee | 246,000 | 432,250 | 250,000 | 360,000 | 370,000 | 48.00% | 0.55% |
| Reinspection Fees | 0 | 0 | 30,000 | 10,000 | 30,000 | 0.00% | 0.04% |
| Abandonments | 3,333 | 1,000 | 0 | 0 | 0 | 0.00% | 0.00% |
| Architectural Fees | 47,350 | 60,290 | 124,000 | 105,000 | 100,000 | -19.35% | 0.15% |
| Landmarks Submittal | 5,025 | 5,200 | 24,500 | 15,000 | 10,000 | -59.18% | 0.01% |
| Tax Abatement Program | 0 | 1,200 | 1,200 | 1,200 | 1,200 | 0.00% | 0.00% |
| Mechanical Permits | 58,533 | 60,648 | 55,000 | 115,000 | 75,000 | 36.36% | 0.11% |
| Landscape Permit | 0 | 0 | 40,000 | 15,000 | 40,000 | 0.00% | 0.06% |
| Building Permit Search Fee | 0 | 160 | 12,000 | 9,000 | 10,000 | -16.67% | 0.01% |
| Dune Vegetation Fee | 0 | 0 | 10,500 | 3,500 | 10,500 | 0.00% | 0.02% |
| Total | $5,628,019 | $6,201,211 | $4,499,750 | $5,759,500 | $4,691,300 | 4.26% | 6.97% |
| **OTHER LIC., FEES & PERMITS** | | | | | | | |
| Right Of Way Permits | $109,088 | $144,877 | $140,000 | $150,000 | $150,000 | 7.14% | 0.22% |
| Gainesville Plan | 3,705 | 3,975 | 4,000 | 6,000 | 9,000 | 125.00% | 0.01% |
| Arlington Plan | 10,820 | 13,050 | 13,000 | 15,000 | 15,000 | 15.38% | 0.02% |
| Newsrack Encl. Admin. Fee | 540 | 540 | 600 | 600 | 600 | 0.00% | 0.00% |
| Total | $124,153 | $162,442 | $157,600 | $171,600 | $174,600 | 10.79% | 0.26% |
| **FEDERAL GRANTS** | | | | | | | |
| Bullet Proof Vests Grant | $1,423 | $0 | $17,700 | $17,700 | $21,100 | 19.21% | 0.03% |
| FDLE Justice Assistance Grant | 2,588 | 1,311 | 1,500 | 1,500 | 2,500 | 66.67% | 0.00% |
| FEMA/FDOT Hurricane Reim. | 2,833,337 | 37,728 | 0 | 0 | 0 | 0.00% | 0.00% |
| UASI Grant (Police) | 0 | 13,800 | 0 | 0 | 0 | 0.00% | 0.00% |
| FEMA Grant - Fire-Rescue | 0 | 18,046 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $2,837,348 | $70,884 | $19,200 | $19,200 | $23,600 | 22.92% | 0.04% |

**TOWN OF PALM BEACH**
**GENERAL FUND REVENUES**

| | FY2006 ACTUAL | FY2007 ACTUAL | FY 2008 BUDGET | FY 2008 PROJECTED | FY2009 BUDGET | % VARIANCE | % OF TOTAL GF BUDGET |
|---|---|---|---|---|---|---|---|
| **STATE GRANTS** | | | | | | | |
| Grants State of Florida | $0 | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Local Law Enforcement Block Grant | 1,931 | 8,835 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $1,931 | $8,835 | $0 | $0 | $0 | 0.00% | 0.00% |
| **STATE SHARED REVENUE** | | | | | | | |
| State Revenue Sharing | $237,381 | $263,057 | $272,000 | $260,000 | $260,000 | -4.41% | 0.39% |
| Alcoholic Beverage Lic. | 23,025 | 16,886 | 24,000 | 18,500 | 18,500 | -22.92% | 0.03% |
| Local Govt. Sales Tax | 832,433 | 726,402 | 777,000 | 692,000 | 720,000 | -7.34% | 1.07% |
| Fire Supp. Comp. | 25,948 | 26,012 | 29,000 | 26,000 | 26,000 | -10.34% | 0.04% |
| Siezed Tag | 4,083 | 3,167 | 4,000 | 4,000 | 4,000 | 0.00% | 0.01% |
| Fuel Tax Refund | 9,438 | 11,568 | 9,000 | 9,000 | 9,000 | 0.00% | 0.01% |
| Total | $1,132,308 | $1,047,091 | $1,115,000 | $1,009,500 | $1,037,500 | -6.95% | 1.54% |
| **GRANTS - LOCAL UNITS** | | | | | | | |
| EMS Grant - Palm Beach County | $45,922 | $42,588 | $0 | $0 | $50,000 | 100.00% | 0.07% |
| Vegetation Clearing Grant - PBC | 0 | 12,824 | 0 | 0 | 0 | 0.00% | 0.00% |
| | $45,922 | $55,412 | $0 | $0 | $50,000 | 100.00% | 0.07% |
| **SHARED REV-LOCAL REVENUE** | | | | | | | |
| County Occ. Licenses | $26,107 | $27,939 | $25,000 | $25,000 | $25,000 | 0.00% | 0.04% |
| City of West Palm Beach | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| 911 Equip Reimbursement | 178,529 | 107,029 | 168,000 | 168,000 | 110,300 | -34.35% | 0.16% |
| $12.50 Citation Monies | 0 | 12,137 | 15,000 | 15,000 | 15,000 | 0.00% | 0.02% |
| Total | $204,636 | $147,106 | $208,000 | $208,000 | $150,300 | -27.74% | 0.22% |
| **GENERAL GOVERNMENT** | | | | | | | |
| Bep Code Sales | $153 | $40 | $100 | $100 | $100 | 0.00% | 0.00% |
| Map/Sales Code | 1,931 | 1,385 | 1,500 | 500 | 500 | -66.67% | 0.00% |
| Certification Copy | 647 | 915 | 500 | 500 | 500 | 0.00% | 0.00% |
| Misc. Copies | 1,840 | 1,943 | 2,000 | 2,000 | 2,000 | 0.00% | 0.00% |
| Meeting Tapes Sales | 650 | 690 | 600 | 700 | 600 | 0.00% | 0.00% |
| Lien Search Fee | 25,345 | 19,411 | 20,000 | 15,000 | 15,000 | -25.00% | 0.02% |
| Micro-Fiche/Scanned Docs | 15,316 | 16,500 | 12,000 | 15,000 | 12,000 | 0.00% | 0.02% |
| Data Processing Services | 180 | 210 | 0 | 300 | 0 | 0.00% | 0.00% |
| Total | $46,062 | $41,094 | $36,700 | $34,100 | $30,700 | -16.35% | 0.05% |
| **PUBLIC SAFETY** | | | | | | | |
| Special Detail - Other | $322,290 | $321,349 | $350,000 | $320,000 | $486,000 | 38.86% | 0.72% |
| Police ID Cards | 26,230 | 19,743 | 25,000 | 25,000 | 34,900 | 39.60% | 0.05% |
| Burg. Alarm False Alarm Fees | 31,300 | 31,500 | 386,186 | 120,000 | 120,000 | -68.93% | 0.18% |
| Burg. Alarm Registration Fees | 39,473 | 46,278 | 48,000 | 50,000 | 50,000 | 4.17% | 0.07% |
| Burglar Alarm-Direct Connect | 9,250 | 4,500 | 5,000 | 5,000 | 5,000 | 0.00% | 0.01% |
| Burglar Alarm - Penalties | 5,528 | 4,682 | 5,500 | 8,000 | 8,000 | 45.45% | 0.01% |
| Valet Parking Permit | 4,500 | 3,000 | 4,500 | 7,000 | 6,000 | 33.33% | 0.01% |
| Tent Permits | 5,710 | 5,000 | 5,000 | 7,000 | 6,000 | 20.00% | 0.01% |
| Special Detail - Fire | 116,446 | 58,230 | 65,000 | 75,000 | 109,000 | 67.69% | 0.16% |
| Room Rental - South Fire | 515 | 210 | 300 | 300 | 300 | 0.00% | 0.00% |
| Washer/Extractor Revenue | 700 | 0 | 700 | 0 | 0 | -100.00% | 0.00% |
| Fire False Alarms | 0 | 100 | 134,100 | 20,000 | 50,000 | -62.71% | 0.07% |
| Fire Prevention Fireworks | 4,000 | 2,040 | 3,000 | 4,000 | 4,000 | 33.33% | 0.01% |
| Fire Prevention Bonfires | 2,100 | 3,880 | 5,000 | 3,000 | 3,000 | -40.00% | 0.00% |
| Fire Prevention Fire Hydrant | 2,500 | 525 | 2,800 | 1,000 | 2,800 | 0.00% | 0.00% |
| Fire Prevention Hot Work | 825 | 1,575 | 1,500 | 1,500 | 1,500 | 0.00% | 0.00% |
| Fire Prevention Technical Fire Insp. | 2,000 | 8,110 | 7,000 | 11,500 | 13,800 | 97.14% | 0.02% |
| Fire Prevention Public Assembly | 1,860 | 2,030 | 2,500 | 1,500 | 1,500 | -40.00% | 0.00% |
| Fire Prevention Annual Inspection Fee | 35,496 | 45,915 | 54,000 | 52,500 | 75,000 | 38.89% | 0.11% |
| Bldg. Insp. Fund Fees | 69 | 386 | 50 | 100 | 100 | 100.00% | 0.00% |
| Hazmat Fee | 0 | 0 | 0 | 0 | 30,000 | 100.00% | 0.04% |
| EMS Transport Fees | 428,294 | 349,534 | 325,000 | 325,000 | $340,000 | 4.62% | 0.50% |
| Total | $1,039,086 | $908,587 | $1,430,136 | $1,037,400 | $1,346,900 | -5.82% | 2.00% |

**TOWN OF PALM BEACH**
**GENERAL FUND REVENUES**

| | FY2006 ACTUAL | FY2007 ACTUAL | FY 2008 BUDGET | FY 2008 PROJECTED | FY2009 BUDGET | % VARIANCE | % OF TOTAL GF BUDGET |
|---|---|---|---|---|---|---|---|
| **PHYSICAL ENVIRONMENT** | | | | | | | |
| Special Solid Waste | $7,620 | $7,590 | $8,000 | $8,000 | $40,800 | 410.00% | 0.06% |
| Solid Waste | 723,774 | 756,677 | 770,000 | 770,000 | 793,100 | 3.00% | 1.18% |
| Comp. Garbage Collection Fee | 209,391 | 208,016 | 226,000 | 226,000 | 235,000 | 3.98% | 0.35% |
| Beach Cleaning Citizens Assoc. | 45,927 | 49,780 | 54,000 | 54,000 | 56,700 | 5.00% | 0.08% |
| Historic Specimen Tree Fee | 0 | 0 | 0 | 0 | 13,500 | 100.00% | 0.02% |
| Easement Acquisition | 5,000 | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | $991,712 | $1,022,063 | $1,058,000 | $1,058,000 | $1,139,100 | 7.67% | 1.69% |
| **TRANSPORTATION** | | | | | | | |
| Pkg. Meter Royal Palm Way Lot | $8,673 | $12,243 | $13,000 | $20,000 | $20,000 | 53.85% | 0.03% |
| Pkg. Meter Ocean Front | 203,982 | 230,315 | 308,000 | 300,000 | 308,000 | 0.00% | 0.46% |
| Pkg. Meter Lake Front | 57,566 | 54,744 | 79,000 | 70,000 | 79,000 | 0.00% | 0.12% |
| Pkg. Meter Phipps Ocean Front | 26,656 | 53,691 | 51,000 | 56,000 | 51,000 | 0.00% | 0.08% |
| Pkg. Meter Puruvian | 74,386 | 75,899 | 109,000 | 109,000 | 109,000 | 0.00% | 0.16% |
| Pkg. Meter Main Post Office | 2,327 | 2,238 | 4,400 | 3,000 | 4,400 | 0.00% | 0.01% |
| Pkg. Meter Bradley Place | 11,735 | 18,853 | 28,000 | 23,000 | 28,000 | 0.00% | 0.04% |
| Pkg. Meter Phipps Plaza | 6,871 | 7,159 | 11,000 | 10,000 | 11,000 | 0.00% | 0.02% |
| Pkg. Meter North County | 6,262 | 6,592 | 10,300 | 7,000 | 10,300 | 0.00% | 0.02% |
| Pkg. Meter South County | 12,126 | 15,561 | 21,000 | 15,000 | 21,000 | 0.00% | 0.03% |
| Total | $410,584 | $477,295 | $634,700 | $613,000 | $641,700 | 1.10% | 0.95% |
| **JUDGMENTS AND FINES** | | | | | | | |
| Penalty - Other Parking | $168,439 | $160,198 | $170,000 | $170,000 | $170,000 | 0.00% | 0.25% |
| Penalty - Parking Meters | 91,831 | 84,477 | 75,000 | 75,000 | 80,000 | 6.67% | 0.12% |
| Fines - Other Parking | 204,571 | 239,919 | 339,000 | 339,000 | 339,000 | 0.00% | 0.50% |
| Fines - Parking Meters | 127,377 | 132,218 | 211,000 | 211,000 | 211,000 | 0.00% | 0.31% |
| Row Parking Violation Fines | 15,706 | 33,946 | 20,000 | 65,000 | 65,000 | 225.00% | 0.10% |
| Moving Violations | 38,633 | 36,996 | 39,000 | 110,000 | 100,000 | 156.41% | 0.15% |
| Revenue/2nd $ Funding | 4,101 | 708 | 4,200 | 4,500 | 4,200 | 0.00% | 0.01% |
| Code Comp. Fee | 110,767 | 828,183 | 150,000 | 400,000 | 500,000 | 233.33% | 0.74% |
| Code Comp. Admin Fee | 3,792 | 21,404 | 15,000 | 20,000 | 25,000 | 66.67% | 0.04% |
| Boot Fees | 4,850 | 3,400 | 5,000 | 5,000 | 27,000 | 440.00% | 0.04% |
| Total | $770,067 | $1,541,448 | $1,028,200 | $1,399,500 | $1,521,200 | 47.95% | 2.26% |
| **INTEREST EARNINGS** | | | | | | | |
| Interest - Checking | $161,543 | $166,588 | $170,000 | $140,000 | $63,000 | -62.94% | 0.09% |
| FMIvT and Money Market | 1,500,025 | 1,812,977 | 1,700,000 | 1,750,000 | 1,003,300 | -40.98% | 1.49% |
| Inv. Earnings/Ad Valorem | 108,954 | 150,184 | 80,000 | 80,000 | 60,000 | -25.00% | 0.09% |
| Interest-Money Market | 1,304 | 18 | 0 | 0 | 0 | 0.00% | 0.00% |
| Treasury Interest | 70,889 | 91,700 | 70,000 | 65,000 | 50,000 | -28.57% | 0.07% |
| SBA Interest - ECR | 60,078 | 65,659 | 50,000 | 35,000 | 25,000 | -50.00% | 0.04% |
| Total | $1,902,793 | $2,287,126 | $2,070,000 | $2,070,000 | $1,201,300 | -41.97% | 1.78% |
| **RENTS & ROYALTIES** | | | | | | | |
| Vending Machine Commissions | 453 | 406 | 450 | 500 | 500 | 11.11% | 0.00% |
| AT&T Rooftop Lease | 39,181 | 80,345 | 53,560 | 68,500 | 68,000 | 26.96% | 0.10% |
| Peruvian Avenue Parking Lot Rental | 0 | 0 | 0 | 0 | 17,000 | 100.00% | 0.03% |
| Total | $39,634 | $80,751 | $54,010 | $69,000 | $85,500 | 58.30% | 0.13% |
| **SALE OF FIXED ASSETS** | | | | | | | |
| Surplus Furn & Equipment | $0 | $1,534 | $0 | $0 | $0 | 0.00% | 0.00% |
| Inventory Adjustments | (71,280) | 7,099 | 0 | 0 | 0 | 0.00% | 0.00% |
| Total | ($71,280) | $8,633 | $0 | $0 | $0 | 0.00% | 0.00% |
| **CONTRIB/DONATIONS - PRIVATE** | | | | | | | |
| Donations | $900 | $0 | $11,500 | $11,500 | $10,000 | -13.04% | 0.01% |
| Total | $900 | $0 | $11,500 | $11,500 | $10,000 | -13.04% | 0.01% |

**TOWN OF PALM BEACH**
**GENERAL FUND REVENUES**

| | FY2006 ACTUAL | FY2007 ACTUAL | FY 2008 BUDGET | FY 2008 PROJECTED | FY2009 BUDGET | % VARIANCE | % OF TOTAL GF BUDGET |
|---|---|---|---|---|---|---|---|
| **OTHER MISC REVENUE** | | | | | | | |
| Insurance Proceeds | $104,784 | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Kreusler Park Admin. | 20,584 | 54,004 | 50,000 | 50,000 | 52,000 | 4.00% | 0.08% |
| Rebate For Town Towing | 2,246 | 3,054 | 2,000 | 2,000 | 2,000 | 0.00% | 0.00% |
| State Highway Lighting Maint. | 59,272 | 62,828 | 65,000 | 65,000 | 70,000 | 7.69% | 0.10% |
| Tennis Light Meter | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| Charitable Solicitations Fee | 26,790 | 21,840 | 27,000 | 27,000 | 54,000 | 100.00% | 0.08% |
| Charitable Solicit. Adv. Fee | 24,079 | 20,340 | 24,000 | 24,000 | 25,000 | 4.17% | 0.04% |
| Char. Solicit. Late Filing Fee | 825 | 675 | 800 | 800 | 800 | 0.00% | 0.00% |
| Miscellaneous Revenue | 5,022 | 27,462 | 10,000 | 25,000 | 10,000 | 0.00% | 0.01% |
| Total | $243,602 | $190,203 | $178,800 | $193,800 | $213,800 | 19.57% | 0.32% |
| **INTERFUND TRANSFERS** | | | | | | | |
| Transfer from CIP (307) | $0 | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Transfer From Undesignated FB | 0 | 0 | 2,663,178 | 0 | 4,135,100 | 55.27% | 6.14% |
| Interfund Transfer - Marina | 525,000 | 525,000 | 525,000 | 525,000 | 525,000 | 0.00% | 0.78% |
| Interfund Transfer - Golf | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 0.00% | 0.04% |
| Total | $550,000 | $550,000 | $3,213,178 | $550,000 | $4,685,100 | 45.81% | 6.96% |
| **GRAND TOTAL** | **$62,589,775** | **$65,582,957** | **$64,332,559** | **$62,841,700** | **$67,335,600** | 4.67% | 100.00% |

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# MAJOR REVENUE SOURCES

## PROPERTY TAX

### General Description

Under State law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the property appraiser of each county and tax collector of each county. Municipalities are not permitted to levy property taxes at a rate of more than 10 mills for operating millage. There is no limitation as to rate or amount of ad valorem taxes levied for the purpose of paying debt service on general obligation bonds, pursuant to Florida Statues, but the Town, according to Section 7.01 of the Town Charter, cannot have a total indebtedness which exceeds an amount equal to five percent (5%) of the total assessed value of the taxable property within the Town's corporate limits. The laws of the State regulating tax assessment are designed to assure a consistent property valuation method statewide. The State Constitution does, however, permit different assessment standards for agricultural land, land used exclusively for noncommercial recreational purposes, tangible personal property held for sale as stock-in-trade and livestock.

### Property Assessment Procedure

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

### Exemptions

Every person who has the legal title or beneficial title in equity to real property in the State of Florida and who resides thereon and in good faith makes the same his or her permanent residence or the permanent residence of others legally or naturally dependent upon such person is entitled to an exemption from ad valorem taxation by counties up to the assessed valuation of $50,000 on the residence and contiguous real property. Other exemptions from the ad valorem tax include property owned by certain permanently and totally disabled persons; renewable energy source improvements; inventory; property used by hospitals, nursing homes, homes for special services and property used by homes for the aged; educational property; property owned and used by labor organizations; community centers; governmental property; property owned by not-for-profit sewer and water companies; and the first $500.00 of property of every widow and widower. Blind persons and disabled persons receive an exemption based on percentage of disability.

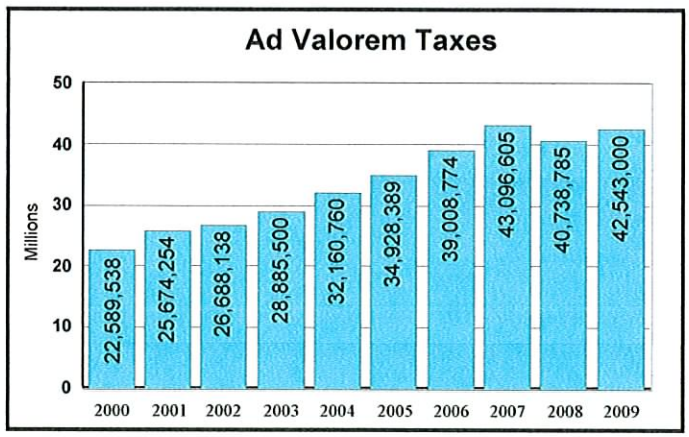
# Major Revenue Sources

## Levy of Ad Valorem Taxes

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

### Tax Collection Procedure

Upon receipt of the certified tax roll, the Tax Collector is required to mail to each taxpayer appearing on the assessment roll a tax notice stating, among other things, the amount of current taxes, including any ad valorem taxes due from the taxpayer. In general, each taxpayer is required to pay all taxes shown in the tax notice without preference in payment of any particular increment of the tax bill.




The Statutes relating to the enforcement of county ad valorem taxes (and thus municipal property taxes) provide that such taxes become due and payable on November 1 of the year in which assessed or as soon thereafter as the certified tax roll is received by the Tax Collector. If paid during November or the following three (3) months, the taxpayer is granted a discount which is equal to four percent (4%) in November and which decreases pro rata monthly to one percent (1%) in February. All taxes become delinquent on April 1 following the year in which they are assessed or immediately after sixty (60) days have expired from the mailing of the original tax notice, whichever is later, and the tax collector is required to collect taxes prior to the date of delinquency and to institute statutory procedures upon delinquency to collect assessed taxes. Delay in the mailing of tax notices to taxpayers results in a delay throughout the process.

### Property Tax Reform

The State of Florida adopted property tax reform measures during FY2007. This tax reform legislation required counties and municipalities to roll back their millage rates for FY06-07 funding levels and then reduce that amount by a percentage of 0, 3, 5, 7, or 9 based upon a formula that analyzes their taxing performance over the past five years. The Town's assigned percentage was 5% due to reductions in the millage rate that had been adopted since FY2002.

For the FY09 budget, millage rate increases will be limited to the rolled back rate (the rate that produces the same taxes as the prior year, exclusive of taxes from new construction)

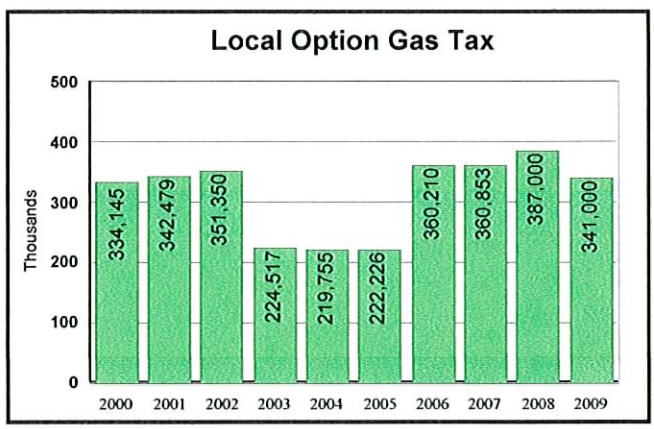
plus growth in personal income. Local governments will be allowed to override the cap by extraordinary vote, either a 2/3 vote of the Council for up to a 10% increase over the rolled back rate, or a unanimous vote of the Council for an increase in excess of 10%.

## Shared Revenue

### Local Option Gas Tax

Local governments are authorized to impose a tax of 1 cent to 6 cents on every gallon of motor fuel and special fuel sold at the retail level. Local Option Gas Taxes are enacted by an inter-local agreement concerning the distribution of the tax proceeds is established between the local governments in the county.

The Town participates in two separate and distinct inter-local agreements relative to Local Option Gas Tax as follows:

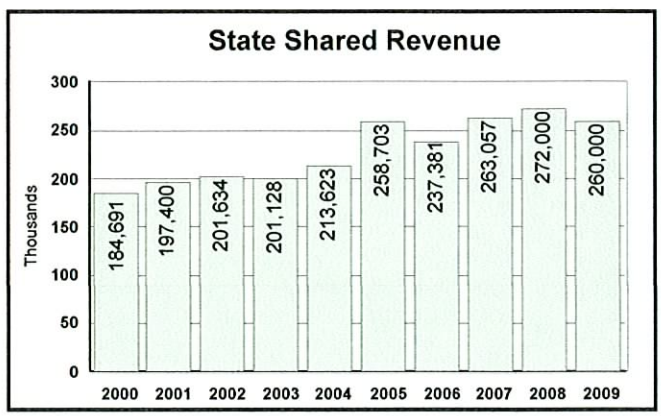



1. In 1986, an inter-local agreement was signed which provided a distribution formula for the six cent gas tax in effect of 1/3 of all sums collected to municipalities and 2/3 of all sums collected to the county.

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

### State Shared Revenue

Sharing of certain state revenues with cities and counties began in Florida at least as early as 1931. Financial rescue of the counties from their overwhelming road debts from the 1920's came principally through sharing of the state's motor fuel tax. Little sharing with cities occurred until the state cigarette tax collections were made available to them in 1949. The Florida Revenue Sharing Act of 1972 was a major attempt by the legislature to ensure an equitable distribution at a minimum level of revenue across counties

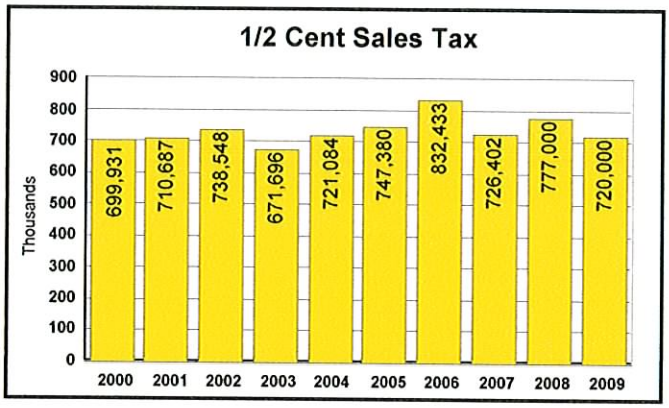


and municipalities. The current structure of the revenue sharing program has three revenue sources for municipalities: Cigarette tax, one-cent municipal gas tax and the state alternative fuel decal users fee. There are several criteria a local government must meet in order to qualify to receive funds. For governments eligible in 1972: levy ad valorem taxes (excluding debt service and other special millage) that will produce the equivalent of three mills per dollar of assessed valuation on the 1973 property tax base, or collect an equivalent amount of revenue from an occupational license tax, or a utility tax (or both) in combination with the ad valorem tax. Other requirements include annual post audits of financial accounts, certification of compliance with TRIM, and compliance with standards established by the State for police officers and firefighters employed by the Town.

Funds for the above referenced revenue sources are collected in a trust and net of administrative costs, are distributed monthly to qualified recipients based on an apportionment formula comprised of three factors: weighted population, sales tax, and relative ability to raise revenue. The State provides estimates each year for budgeting purposes.

## Half Cent Sales Tax

In 1982, the State sales tax was increased from 4% to 5% with .5% distributed to counties and municipalities. In 1985, the law was amended to provide that 9.697% of all sales tax receipts, except out-of-state taxes collected, is returned to municipalities and counties. The amount distributed to each local government is calculated by first determining the amount of sales tax to be distributed among the county government and the municipalities within the county based on a formula which is based on various population and other factors.

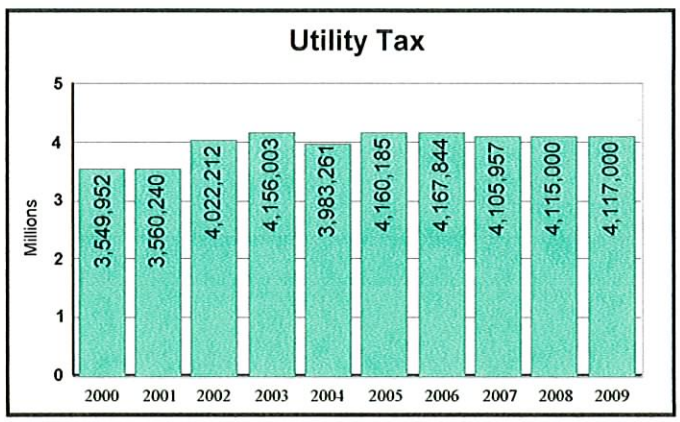



Like the sales tax itself, the proceeds from the sales tax distributed to local governments are subject to cyclical variations based on the level of economic activity within the particular month. In 1987, the State expanded the base upon which the sales tax is levied by including several services formerly exempted. Effective February 1, 1988, the sales tax on goods was increased to 6%. The State provides estimates for budgeting purposes.

# Major Revenue Sources

| SHARED REVENUE COLLECTIONS | | | | | |
|---|---|---|---|---|---|
| **Fiscal Year** | **Cigarette Tax** | **Local Option Gas Tax** | **State Shared Revenue** | **Half Cent Sales Tax** | **Total** |
| **200 (Budgeted)** | 0 | 341,000 | 260,000 | 720,000 | **1,321,000** |
| **2008 (Anticipated)** | 0 | 343,100 | 260,000 | 692,000 | **1,295,100** |
| **2007** | 0 | 360,853 | 263,057 | 726,402 | **1,350,312** |
| **2006** | 0 | 360,210 | 237,381 | 832,433 | **1,430,024** |
| **2005** | 0 | 222,226 | 258,703 | 747,380 | **1,228,309** |
| **2004** | 0 | 219,755 | 213,623 | 721,084 | **1,154,462** |
| **2003** | 0 | 224,517 | 201,128 | 671,696 | **1,097,341** |
| **2002** | 0 | 351,349 | 201,634 | 738,548 | **1,291,531** |
| **2001** | 0 | 342,479 | 197,400 | 710,687 | **1,250,566** |
| **2000** | 21,896 | 334,145 | 184,691 | 699,931 | **1,240,663** |

## UTILITY TAX




Pursuant to F.S.166.231, the Town levies a utility tax, or public service tax on the purchase of electricity, metered or bottled gas and water service. The Town levies this tax at the state allowed maximum of 10% for all services.

In FY2001, the Florida Legislature adopted the Communications Tax Simplification law that went into effect on October 1, 2001. This legislation combined the Telecommunications utility tax as well as the Telecommunications franchise fee and cable franchise fee into one tax rate on a broad base of services. The Town adopted Resolutions 42-01 and 43-01 which set the tax rates for this tax. The rate is 5.1% plus .12% (additional rate for not charging separate permit fees) totaling 5.22%. In FY2002 the Town received one final payment from Bell South for utility tax under the old tax structure.

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

# Major Revenue Sources

| UTILITY TAX | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Fiscal Year** | **Electricity** | **Telephone** | **Commun-ications Services Tax** | **Water** | **Gas** | **Propane** | **Total** |
| **2009 (Budgeted)** | 2,150,000 | | 1,050,000 | 670,000 | 240,000 | 7,000 | **4,117,000** |
| **2008 (Anticipated)** | 2,150,000 | 0 | 1,050,000 | 670,000 | 230,000 | 7,000 | **4,107,000** |
| **2007** | 2,039,667 | 0 | 1,090,969 | 733,994 | 245,057 | (3,731) | **4,105,956** |
| **2006** | 2,035,294 | 0 | 1,111,351 | 756,825 | 249,735 | 14,639 | **4,167,844** |
| **2005** | 1,976,980 | | 1,120,892 | 811,967 | 245,599 | 4,747 | **4,160,185** |
| **2004** | 1,917,830 | 0 | 1,213,252 | 648,605 | 198,849 | 4,725 | **3,983,261** |
| **2003** | 1,968,539 | 0 | 1,311,508 | 693,893 | 177,862 | 4,201 | **4,156,003** |
| **2002** | 1,922,313 | 65,285 | 1,254,895 | 595,553 | 180,290 | 3,876 | **4,022,212** |
| **2001** | 1,884,332 | 847,346 | 0 | 618,427 | 206,362 | 3,773 | **3,560,240** |
| **2000** | 1,894,439 | 797,895 | 0 | 667,232 | 187,050 | 3,336 | **3,549,952** |

## FRANCHISE FEES

Public utilities operating within the Town of Palm Beach must pay to the Town a franchise fee in return for the right to do business within the Town and for the right to use public rights-of-way. The table on the following page shows the franchise agreements currently in effect. The budget for franchise fees is based upon historical trends.

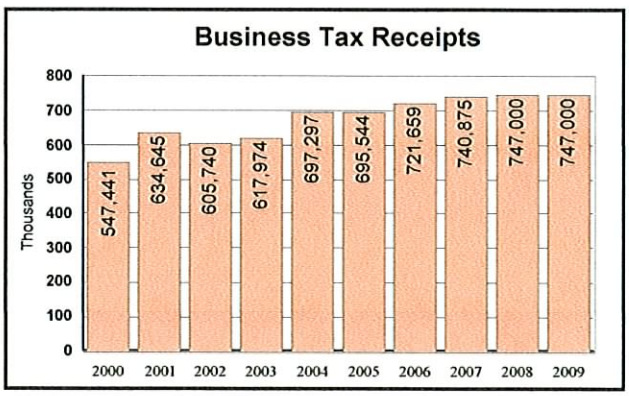
As mentioned under the Utility Tax section, the Communications Tax Simplification Law eliminates the franchise fees for telephone and cable companies and replaces it with a single rate on a broad base of telecommunication and cable services. In FY2002, the Town received the one final payment from both Bell South and Adelphia Cable (now Comcast) for Franchise Fees under the old agreement.

# Major Revenue Sources

| FRANCHISE FEES | | | | | |
|---|---|---|---|---|---|
| **Fiscal Year** | **Electricity** | **Telephone** | **Gas** | **Cable Television** | **Total** |
| **Provider** | **Florida Power and Light** | **BellSouth Telecommunications** | **Florida Public Utilities** | **Comcast Cable** | |
| **Effective Date** | **3/10/81** | **N/A** | **4/13/93** | **7/11/2000** | |
| **Term** | **30 years** | **N/A** | **30 years** | **15 years** | |
| **Rate** | **6%** | **N/A** | **6%** | **5%** | |
| **2009 (Budgeted)** | 2,350,000 | 0 | 235,000 | 0 | **2,585,000** |
| **2008 (Anticipated)** | 2,350,000 | 0 | 235,000 | 0 | **2,585,000** |
| **2007** | 2,244,536 | 0 | 233,951 | 0 | **2,478,487** |
| **2006** | 2,146,494 | 0 | 287,317 | 0 | **2,433,811** |
| **2005** | 1,758,406 | 0 | 231,574 | 0 | **1,989,980** |
| **2004** | 1,689,108 | 0 | 192,087 | 0 | **1,881,195** |
| **2003** | 1,564,384 | 0 | 161,837 | 0 | **1,726,221** |
| **2002** | 1,539,254 | 31,448 | 130,185 | 15,327 | **1,716,214** |
| **2001** | 1,528,985 | 131,348 | 206,835 | 181,957 | **2,049,125** |
| **2000** | 1,318,344 | 57,248 | 138,520 | 179,746 | **1,693,858** |

## Business Tax Receipts

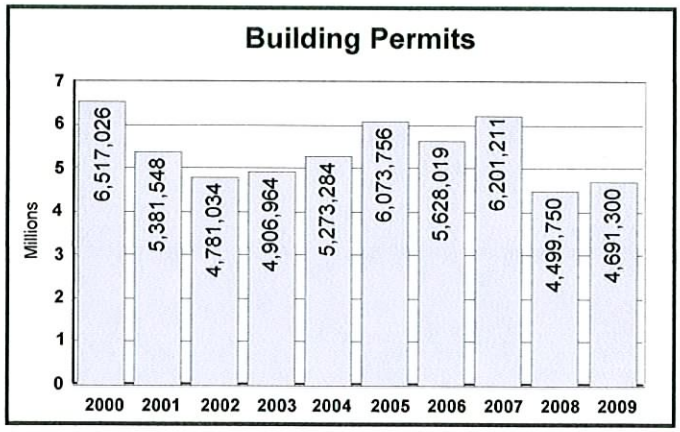
Any person engaging in or managing any business, occupation or profession, within the limits of the Town of Palm Beach must obtain an occupational license which has been renamed Business Tax receipts. All licenses must be secured at the time the business begins operation and are renewed thereafter each October 1. The fee for each license is based on the business in which the entity is engaged.



# Major Revenue Sources

## Building Permits

Permits must be issued to any individual or business who does construction work within the corporate limits of the Town of Palm Beach. Permits are issued for building, electrical, plumbing, and mechanical construction. The revenue from building permits fluctuates based upon current economic conditions and major construction projects. Since FY2000, building permit revenue has been exceeding expectations. This revenue source is budgeted conservatively in case of a downturn in construction on the island. Beginning in FY2008, building permit fees were lowered based upon a cost allocation study that was completed during FY2007.




## Solid Waste Disposal

Commercial establishments, including apartments, are charged for collection and disposal costs based upon the type of facility being serviced. Town Council, from time to time, will adjust the rate structure to cover anticipated costs. The Solid Waste Authority of Palm Beach County assesses commercial facilities for a portion of their disposal costs while the Town is responsible for the remainder.

The Town is the sole provider of garbage service to its residents and all commercial properties. Most commercial properties are serviced five times per week, except restaurants which are serviced seven times per week.

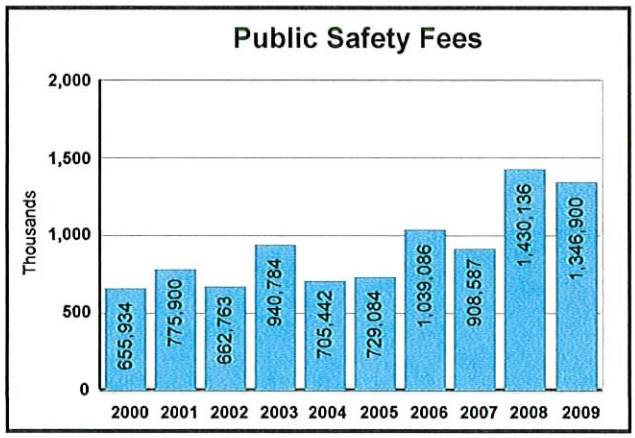
The solid waste disposal charges were billed as a non-ad valorem assessment on the customer's property tax bill. This process has improved the efficiency of the collection of this fee.

# Major Revenue Sources

## Public Safety Fees

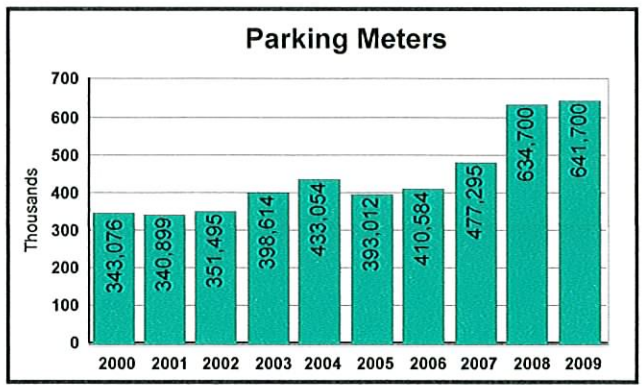
Public Safety Fees include special detail charges for police and fire-rescue services, alarm registration fees and false alarm fees, fire prevention fees and EMS transport fees.

The increase in fees in recent years is due to the implementation of new fees. The Town began charging for EMS transport fees in FY2003 and fire prevention fees in FY2006. The increase for 2008 is due to the increase in false alarm charges. In FY2009 special detail charges were increase but this increase was offset by a reduction of the false alarm budget to reflect actual receipts.



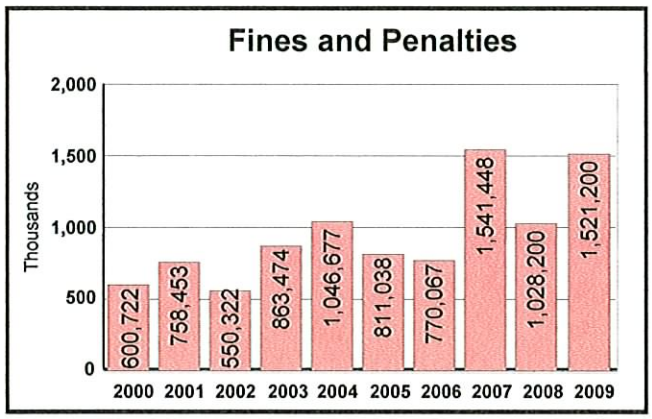

## Parking Meter Fees

The Town has parking meters in various commercial locations in Town. The revenue also includes parking placards that are issued for parking meters on the ocean and on the lake front. The largest source of revenue from meters is from the ocean front meters at Mid-town beach. This revenue amounts to approximately 50% of the total parking meter revenue. The increase in FY08 is due to the increase in parking meter charges from $1 per hour to $2 per hour.




## Fines and Penalties

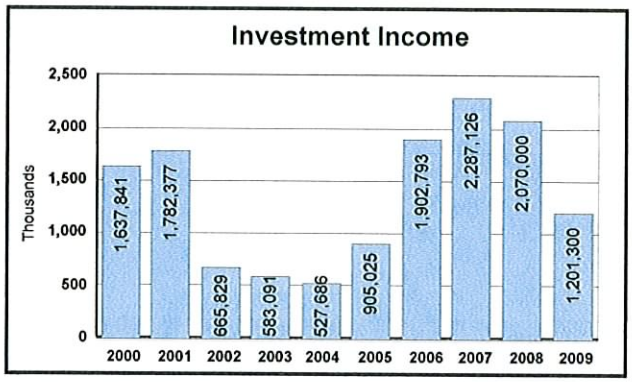
Parking fines and penalties make up a significant portion of this revenue source. Revenues from these sources have increased in recent years due to improved collection efforts. In FY2003, a collection agency was hired and revenues increased due to the collection of old tickets and penalties. In addition to parking fines and penalties, code compliance fines, right of way parking violation fines, and moving violations are included in this category of revenues. The large increase in FY07 is due to increased intensity of code enforcement efforts resulting in increases in fines due to violations of water restrictions and other code violations. In FY08, fees for parking tickets were increased to a minimum of $35. The FY09 budget includes additional code enforcement revenue to adequately reflect the trend actual receipts.



# Major Revenue Sources

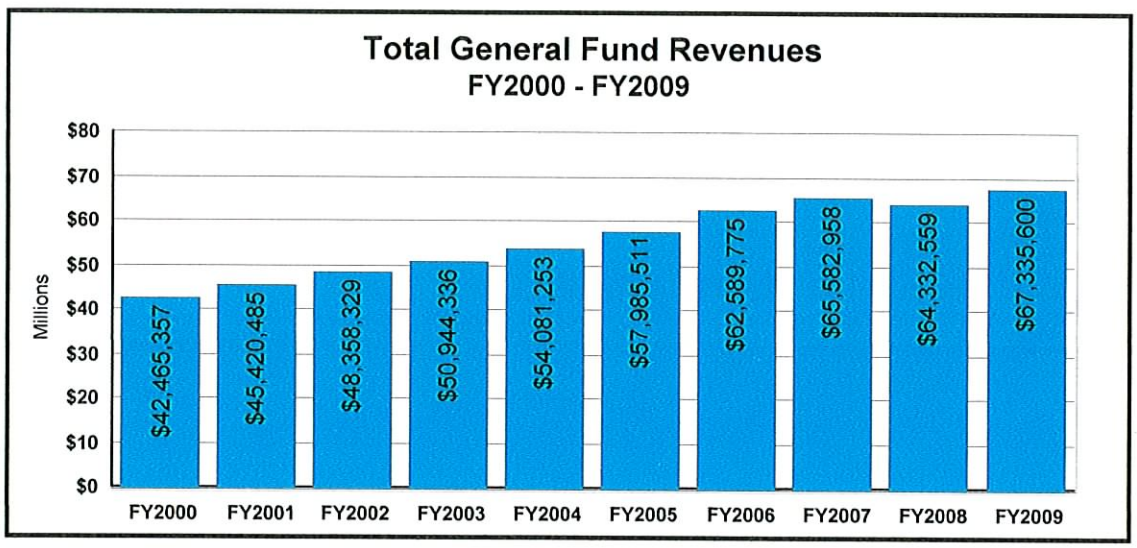
## Investment Income

Investment income increased from 1999 through 2001 due to increases in the reserve balances and high rates of return. From FY2002 through FY2005 historically low interest rates caused investment income to decline. In FY2002 the Town Council approved the formation of an Investment Advisory Committee. This committee was instructed to develop an investment plan for Town surplus reserves. The committee recommended that a portion of the Town's reserves be invested with the Florida League of Cities Investment pools. Since FY2006, higher rates of return have resulted in increases in investment income. For FY2009 an interest rate of 3% was used to calculate the budgeted amount for investment income.

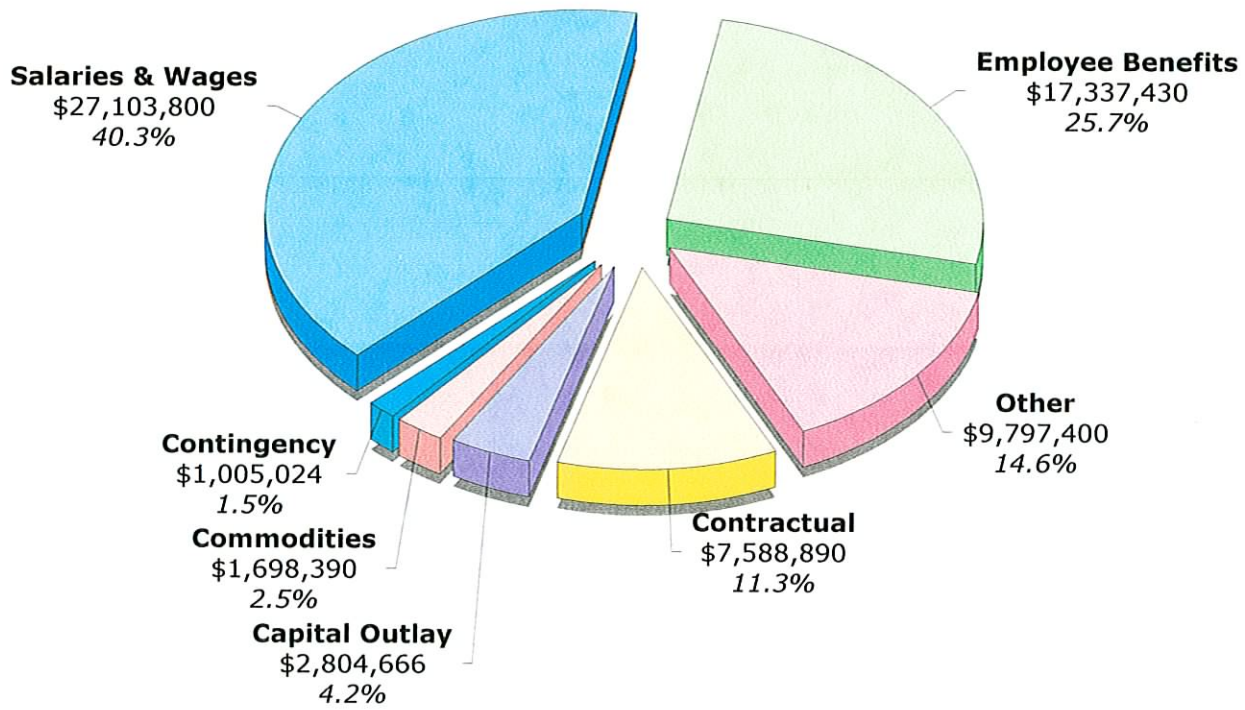



## General Fund Revenue Trend Summary

Total General Fund revenues have increased at an average annual rate of 6% since FY2000. This trend is due to increases in ad valorem revenues, building permit revenues, fine revenue, one time revenues from the sale of Town owned property and FEMA reimbursements in FY2004, FY2005 and FY2006 contribute to increase the annual average.

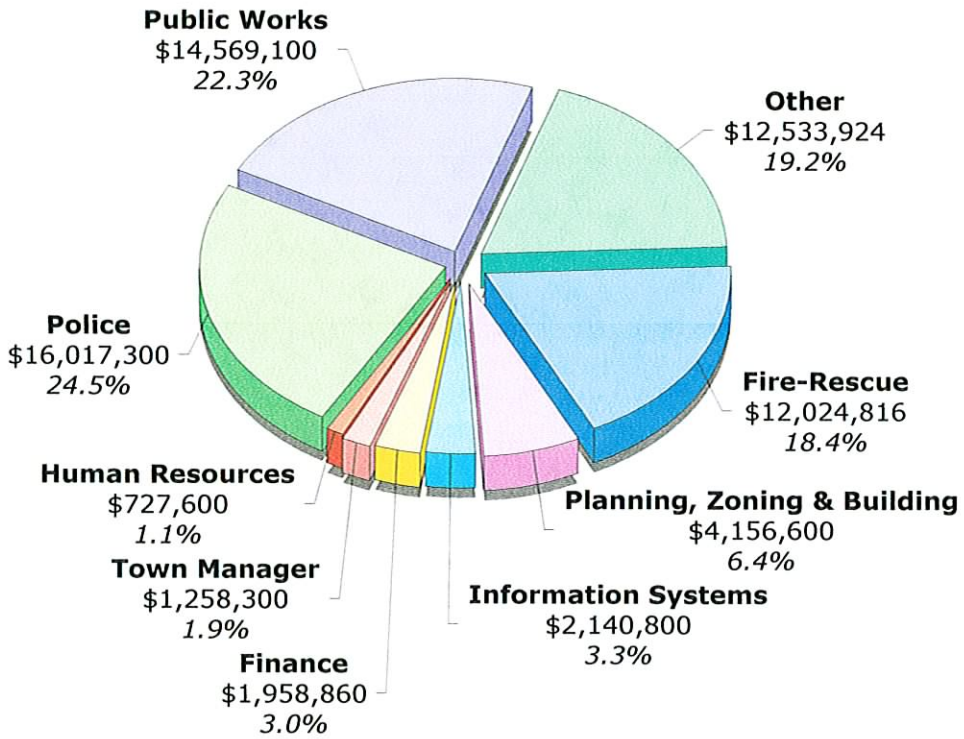


# GENERAL FUND EXPENDITURES
# FY2009 BUDGET
## BY EXPENDITURE TYPE



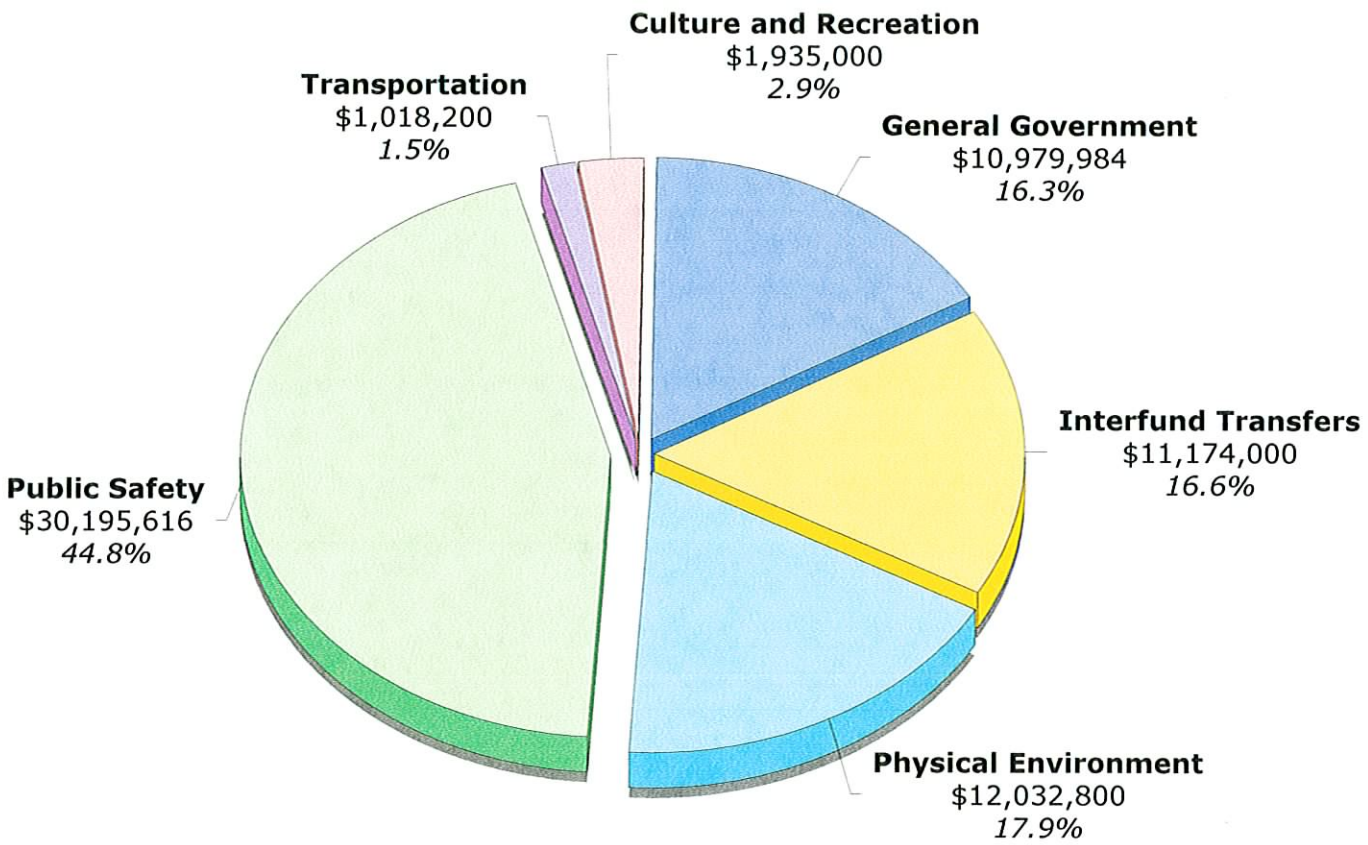

| | |
|---|---|
| Salaries & Wages | $27,103,800 |
| Employee Benefits | 17,337,430 |
| Contractual | 7,588,890 |
| Commodities | 1,698,390 |
| Capital Outlay | 2,804,666 |
| Contingency | 1,005,024 |
| Other | 9,797,400 |
| Total General Fund | $67,335,600 |

# GENERAL FUND EXPENDITURES
# FY2009 BUDGET
## BY DEPARTMENT




| | |
|---|---|
| Legislative | $117,400 |
| General Government | 1,830,900 |
| Town Manager | 1,258,300 |
| Information Systems | 2,140,800 |
| Human Resources | 727,600 |
| Finance | 1,958,860 |
| Planning, Zoning & Building | 4,156,600 |
| Fire-Rescue | 12,024,816 |
| Police | 16,017,300 |
| Public Works | 14,569,100 |
| Other | 12,533,924 |
| Total General Fund | $67,335,600 |

# GENERAL FUND EXPENDITURES
# FY2009 BUDGET
## BY FUNCTION




| | |
|---|---|
| General Government | $10,979,984 |
| Public Safety | 30,195,616 |
| Physical Environment | 12,032,800 |
| Transportation | 1,018,200 |
| Culture and Recreation | 1,935,000 |
| Interfund Transfers | 11,174,000 |
| Total General Fund | $67,335,600 |

## GENERAL FUND AND OTHER FUNDS EXPENDITURES
## SUMMARY BY PROGRAM

| Program | | FY06 Actual | FY07 Actual | FY08 Budget | FY08 Estimate | FY09 Budget | % Variance | % of Total GF Budget |
|---|---|---|---|---|---|---|---|---|
| **LEGISLATIVE** | 111 | **$50,086** | **$57,915** | **$60,400** | **$57,900** | **$117,400** | **94.4%** | **0.17%** |
| **GENERAL GOVERNMENT** | 113 | **$898,704** | **$1,105,085** | **$838,367** | **$849,052** | **$1,830,900** | **118.4%** | **2.72%** |
| **TOWN MANAGER** | | | | | | | | |
| Administrative Management | 121 | 710,685 | 749,073 | 822,837 | 821,424 | 855,800 | 4.0% | 1.27% |
| Advice & Litigation | 122 | 280,481 | 356,827 | 309,000 | 441,000 | 402,500 | 30.3% | 0.60% |
| | | **991,166** | **1,105,900** | **1,131,837** | **1,262,424** | **1,258,300** | **11.2%** | **1.87%** |
| **INFORMATION SYSTEMS** | 125 | **1,649,013** | **2,022,566** | **2,040,575** | **2,040,575** | **2,140,800** | **4.9%** | **3.18%** |
| **HUMAN RESOURCES** | 123 | **$676,585** | **$708,874** | **$795,032** | **$811,532** | **$727,600** | **-8.5%** | **1.08%** |
| **FINANCE** | | | | | | | | |
| Records Management | 131 | $281,979 | $296,751 | $332,773 | $343,856 | $363,400 | 9.2% | 0.54% |
| Financial Management | 141 | 969,332 | 997,915 | 1,062,398 | 1,056,380 | 1,064,200 | 0.2% | 1.58% |
| Purchasing | 144 | 477,653 | 469,889 | 511,474 | 511,474 | 531,260 | 3.9% | 0.79% |
| | | **$1,728,964** | **$1,764,556** | **$1,906,645** | **$1,911,710** | **$1,958,860** | **2.7%** | **2.91%** |
| **PLANNING/ZONING/BUILDING** | | | | | | | | |
| Planning & Zoning | 211 | $735,547 | $590,175 | $735,643 | $777,153 | $678,900 | -7.7% | 1.01% |
| Permit Issuance | 212 | 1,044,702 | 1,044,354 | 1,195,612 | 1,061,306 | 1,262,200 | 5.6% | 1.87% |
| Inspection/Compliance | 213 | 1,019,276 | 1,176,636 | 999,174 | 1,081,596 | 1,066,200 | 6.7% | 1.58% |
| Landmarks Preservation | 214 | 111,094 | 123,004 | 148,031 | 163,431 | 144,500 | -2.4% | 0.21% |
| Fire Prevention | 215 | 446,590 | 515,470 | 521,664 | 534,564 | 548,900 | 5.2% | 0.82% |
| Code Enforcement | 216 | 0 | 0 | 431,189 | 419,200 | 455,900 | 5.7% | 0.68% |
| | | **$3,357,209** | **$3,449,639** | **$4,031,313** | **$4,037,250** | **$4,156,600** | **3.1%** | **6.17%** |
| **LIBRARY SERVICES** | 321 | **$235,000** | **$247,000** | **$259,350** | **$259,350** | **$272,400** | **5.0%** | **0.40%** |
| **FIRE-RESCUE** | | | | | | | | |
| Fire Administration | 411 | $660,214 | $762,516 | $863,896 | $865,576 | $909,597 | 5.3% | 1.35% |
| Operations | 417 | 8,983,178 | 10,048,468 | 10,275,510 | 10,457,810 | 10,847,000 | 5.6% | 16.11% |
| Training | 418 | 228,949 | 272,161 | 270,014 | 251,614 | 268,219 | -0.7% | 0.40% |
| | | **$9,872,341** | **$11,083,145** | **$11,409,420** | **$11,575,000** | **$12,024,816** | **5.4%** | **17.86%** |
| **POLICE** | | | | | | | | |
| Administrative Management | 421 | $1,012,009 | $1,035,421 | $1,049,020 | $992,900 | $1,075,900 | 2.6% | 1.60% |
| Org Crime/Vice/Narcotics | 422 | 600,381 | 558,424 | 648,915 | 543,600 | 1,018,200 | 56.9% | 1.51% |
| Records Information Systems | 423 | 224,326 | 234,964 | 245,082 | 246,500 | 259,400 | 5.8% | 0.39% |
| Training/Per/Pub Enf | 424 | 370,478 | 377,396 | 314,960 | 317,800 | 316,000 | 0.3% | 0.47% |
| Communications | 425 | 2,014,682 | 1,403,649 | 1,744,838 | 1,765,700 | 1,680,800 | -3.7% | 2.50% |
| Crime Scene/Evidence | 426 | 380,692 | 363,309 | 414,703 | 395,900 | 416,900 | 0.5% | 0.62% |
| Patrol Services | 428 | 7,573,597 | 7,881,030 | 8,353,467 | 8,066,900 | 8,563,500 | 2.5% | 12.72% |
| Criminal Investigation | 429 | 1,499,032 | 1,552,601 | 1,671,988 | 1,565,200 | 1,203,300 | -28.0% | 1.79% |
| Parking Control | 430 | 524,090 | 519,221 | 850,219 | 906,900 | 672,200 | -20.9% | 1.00% |
| Beach Rescue | 432 | 792,131 | 756,897 | 783,701 | 797,100 | 811,100 | 3.5% | 1.20% |
| | | **$14,991,418** | **$14,682,913** | **$16,076,893** | **$15,598,500** | **$16,017,300** | **-0.4%** | **23.79%** |
| **PUBLIC WORKS** | | | | | | | | |
| Administrative Management | 511 | $792,564 | $829,154 | $846,464 | $846,864 | $869,000 | 2.7% | 1.29% |
| Street Repair/Maintenance | 521 | 529,713 | 279,324 | 346,431 | 347,331 | 337,100 | -2.7% | 0.50% |
| Traffic Control | 523 | 200,726 | 193,203 | 228,600 | 228,600 | 232,200 | 1.6% | 0.34% |
| Street Lighting | 524 | 454,466 | 376,667 | 450,657 | 450,757 | 448,900 | -0.4% | 0.67% |
| Storm Sewer Maintenance | 531 | 610,639 | 701,788 | 837,692 | 832,992 | 740,600 | -11.6% | 1.10% |
| Sanitary Sewer Maintenance | 532 | 1,433,780 | 1,297,937 | 1,299,322 | 1,297,222 | 1,346,800 | 3.7% | 2.00% |
| Sanitary Sewer Treatment | 533 | 1,314,517 | 1,243,526 | 1,550,000 | 1,550,000 | 1,550,000 | 0.0% | 2.30% |
| Residential Collection | 541 | 766,882 | 797,067 | 904,718 | 917,018 | 1,093,600 | 20.9% | 1.62% |
| Commercial Collection | 542 | 854,738 | 881,121 | 932,682 | 946,282 | 1,002,200 | 7.5% | 1.49% |
| Refuse Disposal | 543 | 99,647 | 89,098 | 100,000 | 100,000 | 100,000 | 0.0% | 0.15% |
| Yard Trash Collection | 544 | 3,396,346 | 1,602,741 | 1,754,716 | 1,748,916 | 1,874,500 | 6.8% | 2.78% |
| Recycling | 545 | 260,158 | 283,891 | 285,603 | 290,603 | 302,100 | 5.8% | 0.45% |
| Beach Cleaning | 546 | 125,974 | 140,578 | 167,359 | 170,259 | 171,900 | 2.7% | 0.26% |
| Parks | 551 | 1,494,131 | 1,206,557 | 1,377,940 | 1,380,640 | 1,346,200 | -2.3% | 2.00% |
| Facilities Maintenance | 554 | 895,190 | 1,169,830 | 1,085,972 | 1,089,372 | 1,073,800 | -1.1% | 1.59% |
| Parking Meter Maint & Collections | 558 | 57,388 | 70,635 | 573,052 | 572,652 | 69,000 | -88.0% | 0.10% |
| General Engineering Services | 561 | 373,454 | 400,047 | 551,109 | 552,309 | 581,000 | 5.4% | 0.86% |
| Right of Way Inspections | 565 | 103,973 | 107,053 | 115,044 | 114,844 | 120,100 | 4.4% | 0.18% |
| Equip Operations/Maintenance | 571 | 626,224 | 663,523 | 699,425 | 701,755 | 688,300 | -1.6% | 1.02% |
| Coastal Management | 581 | 361,317 | 593,957 | 1,056,417 | 1,056,417 | 621,800 | -41.1% | 0.92% |
| | | **$14,751,827** | **$12,927,697** | **$15,163,203** | **$15,194,833** | **$14,569,100** | **-3.9%** | **21.64%** |

## GENERAL FUND AND OTHER FUNDS EXPENDITURES
## SUMMARY BY PROGRAM

| Program | | FY06 Actual | FY07 Actual | FY08 Budget | FY08 Estimate | FY09 Budget | % Variance | % of Total GF Budget |
|---|---|---|---|---|---|---|---|---|
| **TRANSFER TO OTHER FUNDS** | | | | | | | | |
| Cap Impr Program (307/308/310/320) | 611 | $8,040,586 | $3,378,801 | $2,096,000 | $2,096,000 | $3,817,000 | 82.1% | 5.67% |
| Debt Service Fund (203/204) | 612 | 3,402,060 | 3,529,000 | 3,652,000 | 3,652,000 | 3,790,000 | 3.8% | 5.63% |
| Group Health Ins. (610) | 621 | 918,991 | 993,700 | 1,466,000 | 1,466,000 | 1,649,000 | 12.5% | 2.45% |
| Risk-W/C, Liab.Prop. (501) | 622 | 2,390,000 | 2,220,201 | 2,392,000 | 2,392,000 | 1,918,000 | -19.8% | 2.85% |
| Employee Retirement Fund (600) | 624 | 146 | 0 | 0 | 0 | 0 | 0.0% | 0.00% |
| | | **$14,751,783** | **$10,121,702** | **$9,606,000** | **$9,606,000** | **$11,174,000** | **16.3%** | **16.59%** |
| **EMERGENCY/DISASTER RESPONSE** | 710 | **$211,011** | **$59,168** | **$87,524** | **$82,209** | **$82,500** | **-5.7%** | **0.12%** |
| **CONTINGENT APPROPRIATIONS** | 711 | **$0** | **$0** | **$926,000** | **$0** | **$1,005,024** | **8.5%** | **1.49%** |
| **General Operating Fund (001) Total** | | **$49,413,324** | **$49,214,457** | **$54,726,559** | **$53,680,335** | **$56,161,600** | **2.6%** | **83.41%** |
| Transfers to Other Funds | | $14,751,783 | $10,121,702 | $9,606,000 | $9,606,000 | $11,174,000 | 16.3% | 16.59% |
| **TOTAL GENERAL FUND** | | **$64,165,107** | **$59,336,159** | **$64,332,559** | **$63,286,335** | **$67,335,600** | **4.7%** | **100.00%** |

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# 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

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contractual | 44,651 | 44,938 | 46,000 | 44,000 | 103,400 | 124.78% |
| Commodities | 15,436 | 12,977 | 14,400 | 13,900 | 14,000 | -2.78% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 60,087 | 57,915 | 60,400 | 57,900 | 117,400 | 94.37% |

**EXPENDITURES**

**Contractual:**
Contractual expenditures have been increased as a result of the request by the Town Council to increase lobbying services.

**Commodities:**
The slight decrease in commodities is due to the elimination of membership in the Florida League of Mayors and a decrease in Mayor and Town Council Expense.

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# 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.

# Program 113 - General Government
# Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Employee Benefits | 563,070 | 705,635 | 658,585 | 658,585 | 1,636,800 | 148.53% |
| Contractual | 333,187 | 396,270 | 177,415 | 188,100 | 191,700 | 8.05% |
| Commodities | 0 | 1,124 | 0 | 0 | 0 | 0.00% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 2,447 | 2,056 | 2,367 | 2,367 | 2,400 | 1.39% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 898,704 | 1,105,085 | 838,367 | 849,052 | 1,830,900 | 118.39% |

**EXPENDITURES**

**Employee Benefits:**
Change is due to the first year cost of the "Early Retirement Incentive Program."

**Contractual:**
Decreases were made in the budgets for Annual Report and Calendar and July Fourth Celebration. However, the decreases were offset by the addition of funding for the Memorial Fountain Park Plaque and Employee Events/Recognition (moved from the Human Resources budget).

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

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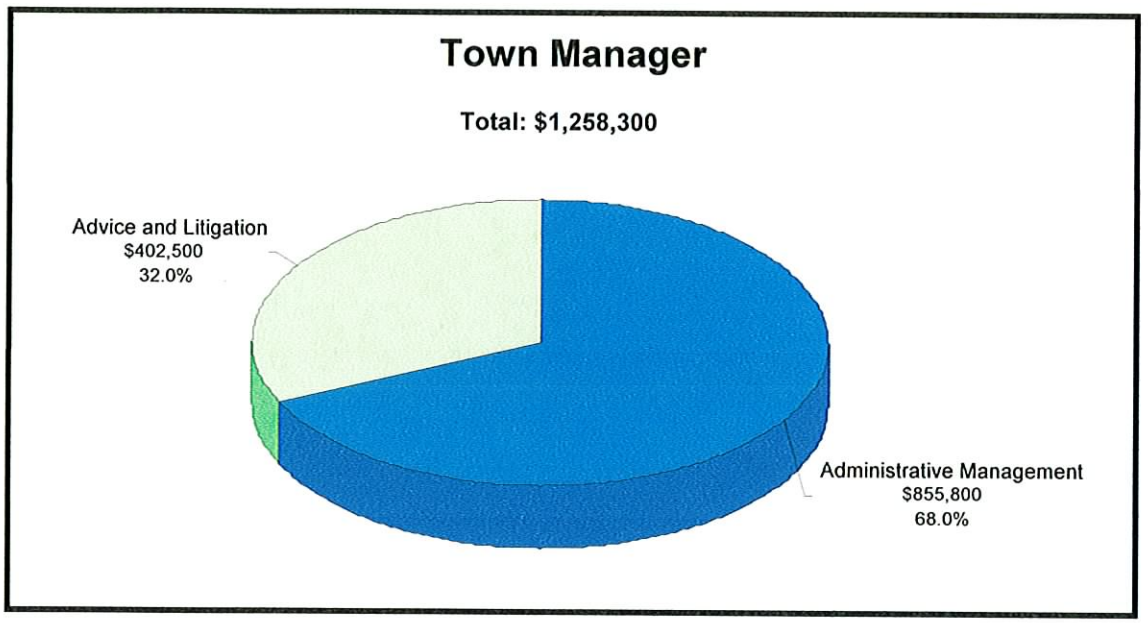
# Town Manager's Office

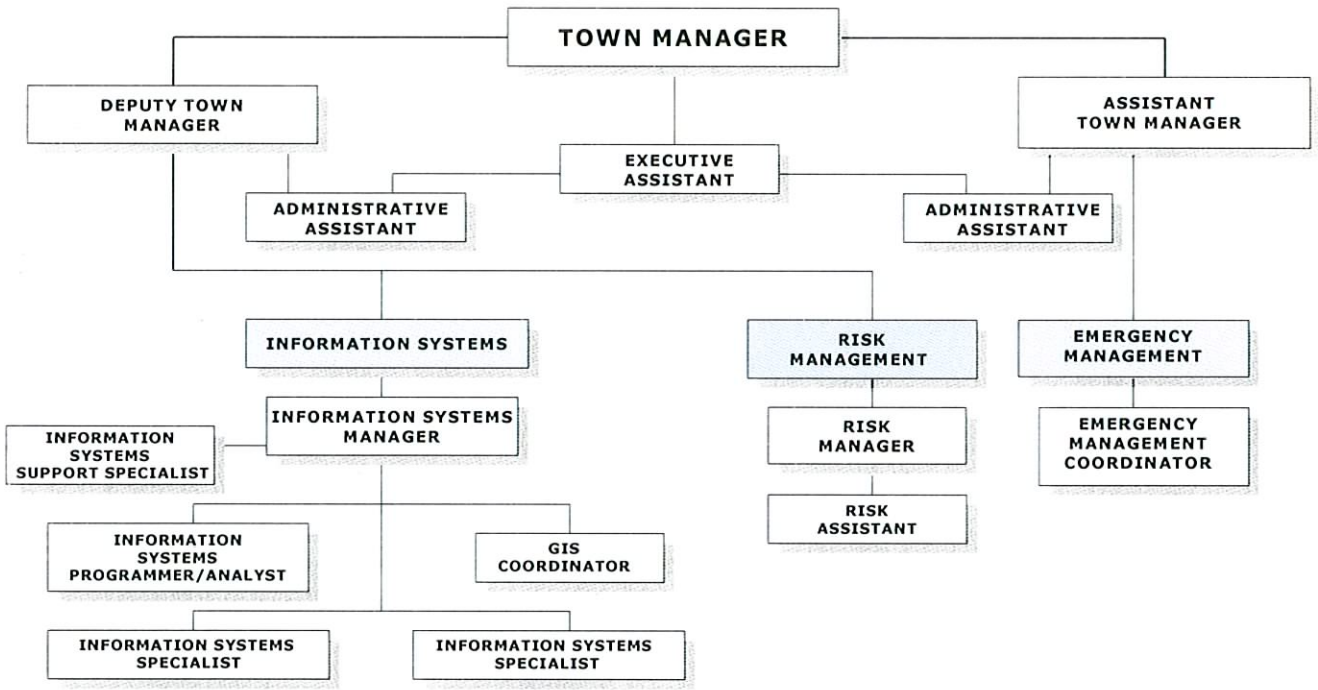
# Town Manager's Office

**Mission:** The Town Manager's Office is dedicated to effectively advising the Mayor and Town Council regarding policy formation; keeping the Mayor, Town Council and community informed on Town government issues of importance; and setting overall administrative direction for all operating departments. The Town Manager, as the primary administrative official of the Town, provides the linkage between the policies set by the Mayor and Town Council and the operations of the Town staff.




| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2009 Budget |
|---|---|---|---|---|
| **Expenditures** | $991,166 | $1,105,900 | $1,131,837 | $1,258,300 |

# Town Manager's Office




| | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **Total Full Time Equivalent Employees** | 12.0 | 12.0 | 12.0 | 12.0 |

# Town Manager's Office

## Key Results and Measurement Methodology

| | |
|---|---|
| Key Result #1 | Department budgets approved by the Town Manager demonstrate linkages to organizational and community vision and goals. |
| Measurement | Implementation of an organizational visioning process. Departments will cascade the Key Result Measurement (KRM) process throughout all programs. Town Manager will analyze integration of department KRM's and budget requests with organizational vision, Townwide strategic plan and annual goals.<br><br>2008 Results:<br>This effort was suspended during FY08 while the staff invested thousands of hours in the Comprehensive Review of Town Operations. We intend to resume the integration of vision-strategy-goals-KRM's In FY09. |
| Key Result #2 | Employee work environment is positive, encourages open communication, and is regularly monitored for ways to improve. |
| Measurement | Document new and expanded methods of improved communication vertically and horizontally throughout the organization.<br><br>2008 Results:<br>Seventeen employees (4.1% of the Town's workforce) participated in three orientation/reorientation sessions conducted in FY08. Our three-year totals are now 103 employees (25.1% of the workforce) in 14 sessions. Interdepartmental training related to emergency management, computer systems, and many other activities continues to grow. Through formal and informal methods of communication, information is disseminated to all employees and employee participation in organizational decision making is encouraged. |

# Town Manager's Office

| Key Result #3 | Accomplish Mayor and Town Council's top priority goals for the year. |
|---|---|
| Measurement | Assess degree to which each identified goal was accomplished.<br><br>1. **Construct the Reach 8 Beach Restoration Project.**<br>*Despite exhaustive efforts by Town elected officials, staff, and contracted professionals, we have not yet been able to obtain the necessary state and federal permits to construct this project. We hope to construct the project during the winter of 2008-2009 and to pursue an alternative means of protecting the truncated area, but this is dependent upon factors beyond the Town's control, including successful defense of the beach restoration permit that the Florida Department of Environmental Protection would have issued if not for a third-party objection and favorable consideration of a similar permit by the U.S. Army Corps of Engineers. The Town is utilizing outside legal, technical, and political resources in an effort to obtain the required approvals.*<br><br>2. **Commence Construction of the Upgraded Sand Transfer Plan at Lake Worth Inlet.**<br>*Through the legislative leadership on Congressman Ron Klein and the combined efforts of the Town, the County and the Port of Palm Beach, the Federal government appropriated over $1.8 million for this project in December of 2007. We currently are finalizing a local sponsor agreement with the U.S. Army Corps of Engineers that will enable the Town to expedite construction. Under the terms of the agreement being finalized, the Town will front the money for the project and will receive 100% Federal reimbursement after the work is completed. The Town is completing design of the upgrade at a non-reimbursable cost of $115,000.*<br><br>3. **Hold Undergrounding Project Referendum in Early 2008 and Lead Up to that with a Broad and Detailed Public Information Campaign.**<br>*We made substantial progress on the technical and legal aspects of this project during the past year. However, due to the impacts of property tax reform and the resulting (and continuing)review of competing capital improvement priorities, Town Council determined that the costs of this project must be known more certainly before presenting the project to the voters for a bond referendum. Subsequently, Town Council decided to pursue implementation of undergrounding on an opportunistic basis in areas where property owners desire to have the Town complete this work at the property owners' expense.* |

| | |
|---|---|
| | 4. **Commence Town Hall Renovations and Finalize Plans to Relocate the Human Resources Department and the Office of Information Systems to West Palm Beach.**<br>*During the summer of 2007, the Town Council determined that all functions currently housed in Town Hall would remain in Town Hall, instead of relocating HR and IS to West Palm Beach. During FY08, we completed the modified design and competitive selection of the best qualified contractor and commenced construction.*<br><br>5. **Continue to Improve the Breadth and Intensity of Code Enforcement.**<br>*On March 1, 2007, authority over code enforcement was officially transferred from the Planning, Zoning, and Building Department to the Police Department. With the commitment of greater full-time resources to this function, implementation of numerous operational and administrative improvements, and 24-hour-per-day coverage for certain types of offenses that occur mainly during nighttime and weekend hours, the Police Department has improved both the performance of this unit and the community-s perception of its responsiveness and effectiveness.* |

| | |
|---|---|
| Key Result #4 | Maintain or improve Mayor and Town Council's scores on Town Manager's annual performance evaluation. |
| Measurement | Assess degree to which evaluation scores are maintained or increased.<br><br>2008 Results:<br>2008 scores were 3.80 or above (scale of 1 to 5) in all categories. "Overall Performance" score was 4.30. These compare to 3.80 or above in all categories and an "Overall Performance" score of 4.70 in 2007. |
| Key Result #5 | Department operations are provided in most efficient manner |
| Measurement | The percentage of general fund budget dedicated to this department will not increase from year to year, except to reflect increases in levels of service.<br><br>2008 Results:<br>In FY08, programs 111,113,121,122, and 125 accounted for 4.92% of the total General Fund budget. In FY09, these programs account for 7.94% of the total General Fund budget. The increase is due to the early retirement buyout costs in program 113. |

# Town Manager's Office

## Town Manager's Office - All Programs
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 514,813 | 543,231 | 585,055 | 585,055 | 614,800 | 5.08% |
| Employee Benefits | 163,118 | 181,239 | 208,519 | 209,219 | 213,600 | 2.44% |
| Contractual | 301,615 | 370,895 | 327,550 | 458,150 | 419,900 | 28.19% |
| Commodities | 11,618 | 10,535 | 10,713 | 10,000 | 10,000 | -6.66% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 991,164 | 1,105,900 | 1,131,837 | 1,262,424 | 1,258,300 | 11.17% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Contractual legal expenses were increased to reflect actual expenditures for these services.

**Commodities:**
The slight decrease in commodities was made to comply with budgetary caps for fiscal year 2008.

**Capital Outlay:**
NA

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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 | FY2009 |
|---|---|---|---|---|---|
| **Town Manager** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Deputy Town Manager** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Assistant Town Manager** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Executive Assistant** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Administrative Assistant** | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |

# Town Manager's Office

## Program 121 - Administrative Management
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 514,813 | 543,231 | 585,055 | 585,055 | 614,800 | 5.08% |
| Employee Benefits | 163,118 | 181,239 | 208,519 | 209,219 | 213,600 | 2.44% |
| Contractual | 21,134 | 14,068 | 18,550 | 17,150 | 17,400 | -6.20% |
| Commodities | 11,618 | 10,535 | 10,713 | 10,000 | 10,000 | -6.66% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 710,683 | 749,073 | 822,837 | 821,424 | 855,800 | 4.01% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Contractual services decreased due to a reduction in this budget for Other Contracted Services, Telephone Base, Postage, and Printing, and the elimination of the budget for Professional Association Expenses. Some of the savings from the changes in these accounts was offset by an increase in the amount allocated for Copy Machine Charges.

**Commodities:**
The Office Supplies and Publications budgets were reduced to assist in complying with the budgetary cap.

## 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.

# Program 122 - Advice and Litigation
# Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contractual | 280,481 | 356,827 | 309,000 | 441,000 | 402,500 | 30.26% |
| Commodities | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 280,481 | 356,827 | 309,000 | 441,000 | 402,500 | 30.26% |

**EXPENDITURES**

**Contractual:**
Contractual expenses in FY2008 exceeded the budget. The FY2009 budget was increased to more accurately represents the amount needed to cover annual legal expenditures.

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# Town of Palm Beach

# Information Systems

# Program 125 - Information Systems
# Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 435,995 | 449,907 | 474,934 | 474,934 | 490,800 | 3.34% |
| Employee Benefits | 151,754 | 172,206 | 186,631 | 186,631 | 188,400 | 0.95% |
| Contractual | 434,942 | 412,868 | 528,200 | 528,200 | 544,200 | 3.03% |
| Commodities | 182,213 | 132,012 | 106,710 | 106,710 | 67,400 | -36.84% |
| Capital Outlay | 104,109 | 535,573 | 414,100 | 414,100 | 520,000 | 25.57% |
| Depreciation | 340,000 | 320,000 | 330,000 | 330,000 | 330,000 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 1,649,013 | 2,022,566 | 2,040,575 | 2,040,575 | 2,140,800 | 4.91% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
The increase is due to an increase in software maintenance costs due to the completion of the Tyler Eden implementation.

**Commodities:**
This decrease is due to a reduction in minor software and minor hardware computer purchases.

**Capital Outlay:**
This increase is due to the FY09 purchase of a Town wide document management system.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | 100% systems availability |
| Measure: | Track downtime % and report exceptions<br><br>Update<br>As of September 2008, the main computer systems in the Town had one unscheduled downtime event. Routine Maintenance and upgrades were performed during off hours to minimize interruptions to Town Operations. The last unscheduled system downtime was in August of 2008 and was caused by a fault in a battery on a main server. The recovery was completed within 2 hours. |
| Result: | Assure data integrity and security |
| Measure: | Protection systems in place with security exceptions noted<br><br>Update<br>In January 2008, the Office of Information Systems was audited by the Town's auditors and was found to have in place all the necessary safeguards for the Town's data as well as security for the Town's systems. Daily backups are done 5 days a week on a four week rotation along with permanent monthly backups. All backups are rotated offsite. |
| Result: | Employees will have the knowledge to take advantage of available systems and software. |
| Measure: | Classes provided and customer satisfaction by user surveys<br><br>Update<br>During the summer 2008, the Office of Information Systems provided an extensive inventory and during this process, staff assisted every user with individual needs at their desk. Training has also been provided on several occasions to the entire staff of the Fire Rescue Department as well as many of the other Town employees. Eden classes were provided throughout the year and individual training has been on going with the implementation of the Eden and Crystal system. In total about 150 employees attended classes and about 55 more received one on one training. |

# Town Manager's Office

| | |
|---|---|
| Result: | Maximum interoperability among a broad spectrum of applications |
| Measure: | Success rate of bringing data and software together and customer satisfaction<br><br>Update<br>During the implementation of the Eden system, we have integrated Eden into the payroll process in Fire Rescue and Public Works in order to streamline operations. We have also taken steps to integrate Telestaff. The implementation of the Town's new GIS GEO database is also an example of bringing data together in a single application that can be easily accessed by all users. The success of the new GIS applications is a good example of these applications. The ability of the end user to easily access data elements will be the ultimate measure of how well the Town's data has been integrated. Annual satisfaction surveys will be generated each summer to help determine this ease of use.<br><br>The Town's GIS system has been converted into a GEO database and the install of the SDE indexing system is scheduled for late June. This centralized system will provide the Town with the base infrastructure for all future database applications. |
| Result: | High service level to minimize limitations to productive work...24/7 timely response to priority requests |
| Measure: | Timeliness of response to call and customer satisfaction (Work Order Completion Rate)<br><br>Update<br>The average response time for a priority work order is 2 to 4 hours.<br>The average response time to a normal work order is 2 to 4 days.<br>The average response time to a low priority work order was 10 to 12 days.<br>The average response time to a call to the Town's hotline is immediate.<br>The average response time to an off hours call is 2 hours. |
| Result: | Maintain an advanced knowledge base of emergent technologies among I.S. staff |
| Measure: | Relevant training hours and report new ideas and approaches<br><br>Update<br>Information systems staff have attended two Seminars related to products that are used within the Town. Information Systems staff have attended five conferences over the past year and have also been involved in onsite training provided by Town vendors. This has allowed the staff to maintain and increase their knowledge base of applications and systems that are currently in use. |
| Result: | Plan and implement multi year software systems plan |
| Measure: | Successful implementation and conversion to new systems<br><br>Update<br>As of September, 2008 the initial Town Wide implementation of the Eden software systems has been 95% completed. The major modules have all been implemented and final tweaking of these systems is in progress. The two year implementation has been on schedule and has been a complete success based on the goals and expectations of the Town. During the Fall of 2008, the implementation of the Town Document Management system will begin and is scheduled to be completed during FY09. |

# Town Manager's Office

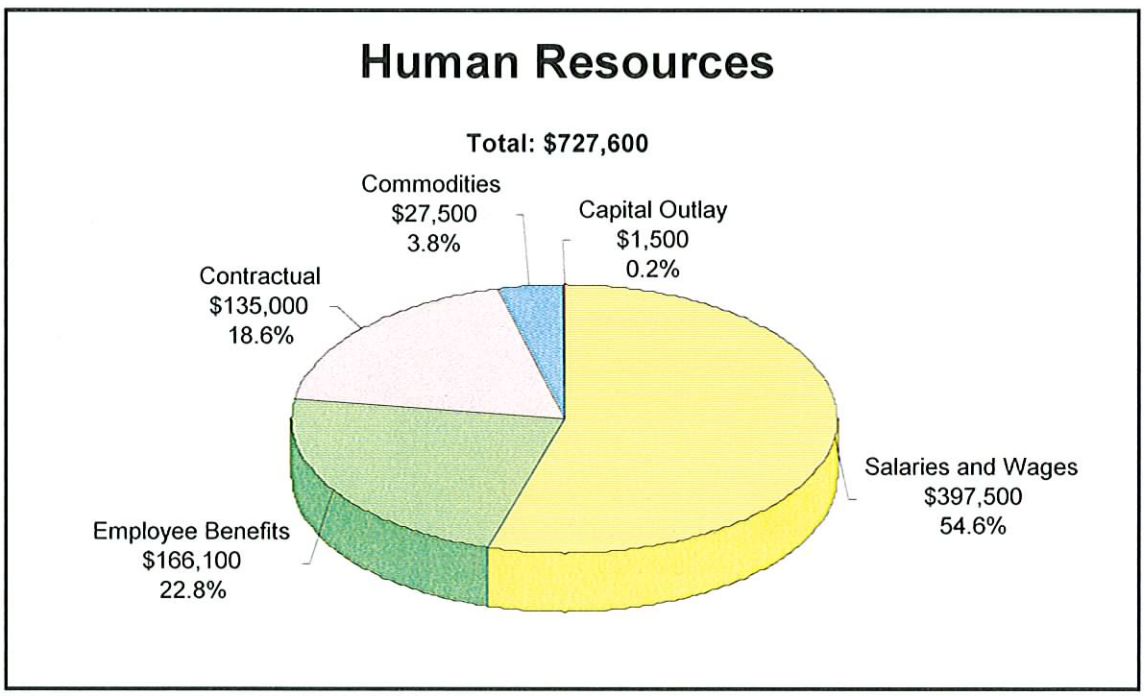
| Workload Indicators | FY2004 ACTUAL | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|---|
| Computer Availability (%) | 100% | 100% | 100% | 100% | 100% |
| Computer Upgrades-Hardware & Software (# of Implementations) | 110 | 125 | 125 | 150 | 170 |
| Computer Connectivity (%) | 100% | 100% | 100% | 100% | 100% |
| Number of Failures (Reliability) | 0 | 0 | 0 | 0 | 1 |
| Provide Training and Support (# of People Trained/Assisted) | 100 | 100 | 150 | 150 | 150 |
| Number of Work Orders (Avg Per Year) | | 1200 | 1570 | 1920 | 2105 |
| Number of Devices Supported | | 352 | 376 | 380 | 391 |
| Number of Employees per Device | | 58.6 | 62.6 | 64 | 67 |
| Response Times to Work Orders (ASAP) | 2-6 hours | 2-6 hours | 2-4 hours | 2-5 hours | 3-4 hours |
| Number of Off-Hour Calls for Service | 10 | 19 | 25 | 22 | 20 |
| Off Hour Response Time | 1-4 Hours | 1-3 Hours | 1-3 Hours | 1-3 hours | 1-3 hours |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Information Systems Manager** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Systems Analyst** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **GIS Coordinator** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Information Systems Specialist** | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| **Information Systems Support Specialist** | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |

# Human Resources

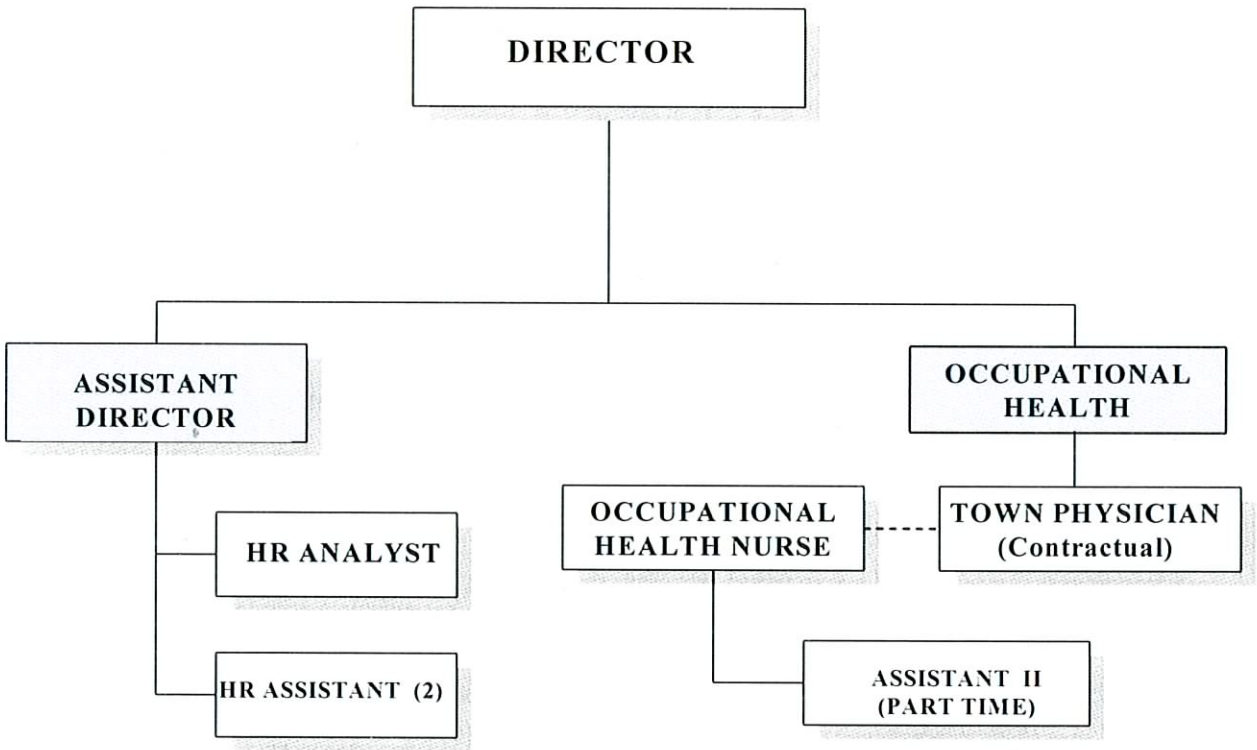
# Human Resources Department

**Mission**: The Human Resources Department is dedicated to supporting the goals and challenges of the Town by providing top level services and attracting, developing, and retaining quality employees. We seek and provide solutions to workplace issues that support and optimize the operating principles of the Town of Palm Beach. We strive to maintain a diverse, well-trained, and effective workforce and accomplish this by providing cost effective and competitive compensation and benefit plans. In addition, we shield the Town from costly litigation related to employment issues. Our goals are to employ methods and technology that enhance service, communication, and productivity, and to provide support to employees which enable them to serve with pride our elected officials, fellow employees, and the residents of the Town of Palm Beach.




| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2009 Budget |
|---|---|---|---|---|
| **Expenditures** | $676,584 | $708,874 | $795,032 | $727,600 |

# Human Resources Department




| | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| Total Full Time Equivalent Employees | 4.90 | 4.90 | 4.90 | 4.90 |

# Human Resources

## Key Results and Measurement Methodology

| | |
|---|---|
| Key Result #1 | Recruit and retain a productive workforce. |
| Measurement | Maintain an employee turnover rate of 8.5% or lower<br><br>2008 Update:<br>During the 2008 fiscal year, there were 36 separations from Town employment resulting in a 9.0% annual turnover rate. Exit interviews indicate no major concerns relative to the organization's pay or benefits. State and national median turnover rates during this same period is 13.2%. |
| Key Result #2 | Maintain a pay system that is competitive in the marketplace. |
| Measurement | Conduct exit interviews to insure that less than 5% of employees leave for similar employment in the public sector because of pay. Maintain pay that is in the top quartile relevant to the measurement of benchmark positions as they relate to the market and to job content.<br><br>2008 Update:<br>Results of the 2008 salary survey demonstrate that the Town maintains pay that is in the top quartile relative to benchmark positions for Palm Beach County governmental employers. Exit interviews to date continue to show that both pay and benefits remain highly competitive. |
| Key Result #3 | Establish and maintain policies that are administered consistently throughout the Town |
| Measurement | Continue to revise and update Employee Personnel Manual and educate the organization on its use.<br><br>2008 Update:<br>The Employee Personnel Manual will be updated as required and revisions will be distributed to all employees. |

# Human Resources

| | |
|---|---|
| Key Result #4 | Administer an employee health plan that is understandable, useful, and competitive. |
| Measurement | Ensure employees' awareness and perception of the value of the benefit through informal employee feedback at open enrollment and during the year.<br><br>2008 Update:<br>The structure of the plan meets the needs of employees and continues to be viewed as a valuable benefit. Employee feedback during open enrollment continues to indicate that the Town's health plan is understandable, competitive and appreciated. |
| Key Result #5 | Maintain a cost efficient and highly competitive health care plan. |
| Measurement | Maintain a health care plan with benefits that are in the top quartile of plans offered by Palm Beach County governmental employers and ensure that cost increases to the plan do not exceed annual increases experienced by the national and regional trends as determined by the Town's Third Party Administrator.<br><br>2008 Update:<br>Results of current benefit surveys show that the Town's benefits and health care plans continue to be in the top quartile of plans offered by Palm Beach County Governmental employers. Net claims for 2008 were under what were expected and are well below the national trend. There is a 3.72% increase in premium costs; however, cost control measures, including amendments to the medical plan and self insuring dental benefits, will help control future costs. |
| Key Result #6 | Department will operate in the most efficient manner. |
| Measurement | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>2008 Update:<br>The percentage of general fund budget dedicated to this program decreased from1.24% in FY08 to 1.08% in FY09. |

# 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.

| Workload Indicators | FY2004 ACTUAL | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|---|
| Respond to Requests for Applications | 1,628 | 1,790 | 1,249 | 1,056 | 2,226 |
| Process and Screen Applications | 854 | 1,200 | 804 | 621 | 1,407 |
| Administer Employment and Promotional Exams | 482 | 451 | 693 | 502 | 693 |
| Provide Training and Orientation to New Employees | 27 | 65 | 52 | 28 | 17 |
| Process Employee Performance Evaluations | 362 | 380 | 420 | 371 | 360 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Director of Human Resources** | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 |
| **Assistant Director** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Occupational Health Nurse** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Human Resources Analyst** | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| **HR Assistant** | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| **Secretary II/Clinic (p/t)** | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 |

# Human Resources Department

## Program 123 - Human Resources
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 362,650 | 381,681 | 392,500 | 392,500 | 397,500 | 1.27% |
| Employee Benefits | 130,955 | 139,797 | 155,330 | 155,330 | 166,100 | 6.93% |
| Contractual | 151,802 | 158,502 | 214,500 | 229,200 | 135,000 | -37.06% |
| Commodities | 28,810 | 27,307 | 31,250 | 33,050 | 27,500 | -12.00% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 2,367 | 1,587 | 1,452 | 1,452 | 1,500 | 3.31% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 676,584 | 708,874 | 795,032 | 811,532 | 727,600 | -8.48% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by changes to employee benefit levels.

**Contractual:**
Change is due to decrease in training, retirement gifts, and recruiting costs.

**Commodities:**
Change is due to decrease in publications and membership dues.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

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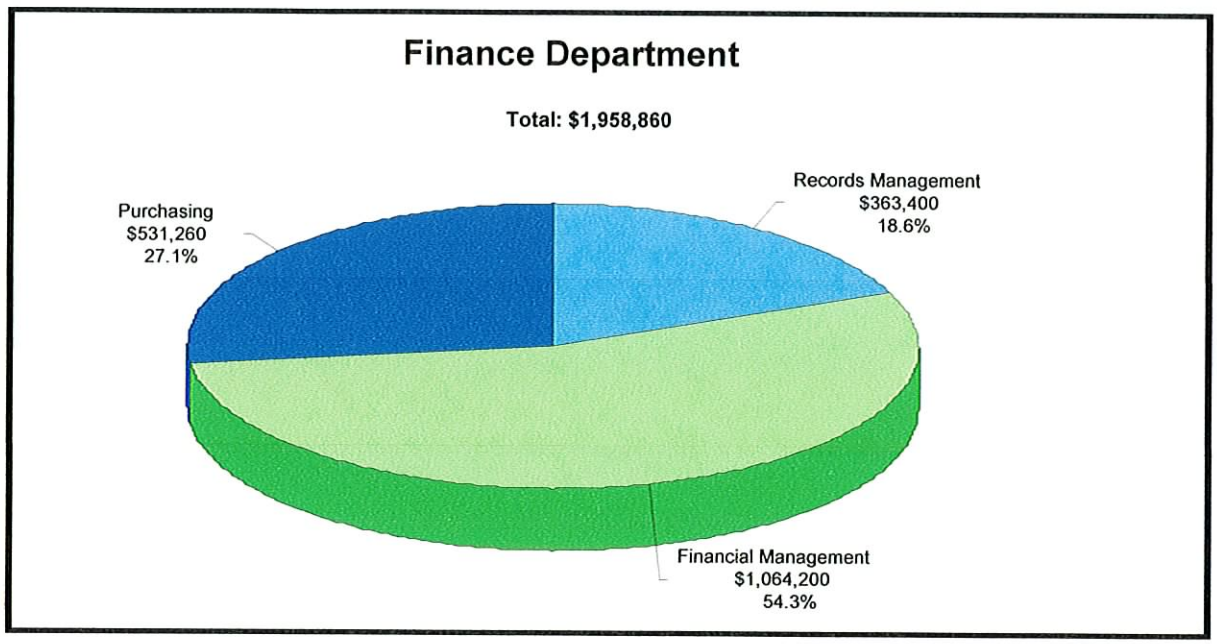
# Finance

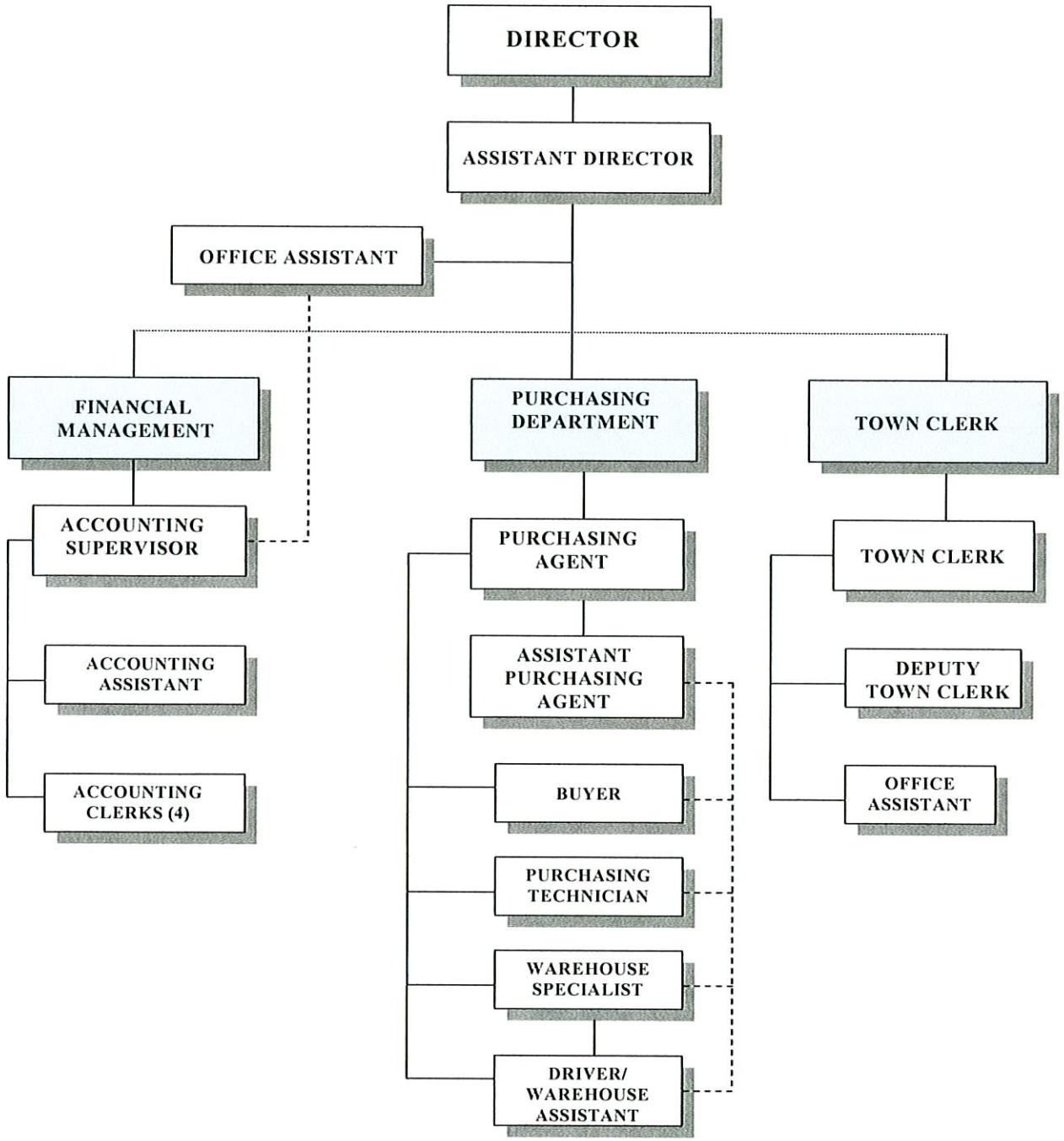
# Finance Department

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

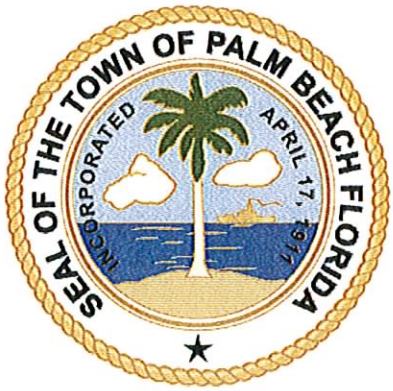



| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2009 Budget |
|---|---|---|---|---|
| **Revenues** | $77,689 | $62,956 | $72,400 | $95,400 |
| **Expenditures** | $1,728,966 | $1,764,555 | $1,906,645 | $1,958,860 |

# Finance Department




| | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **Total Full Time Equivalent Employees** | 18 | 18 | 18 | 18 |

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# Finance Department

## Key Results and Measurement Methodology

| | |
|---|---|
| Key Result #1 | Budget is balanced and is a clear operational and financial representation of Town services, investments, revenues and expenditures. |
| Measurement | ■ Budget is recognized by the GFOA in the certificate of achievement program and receives outstanding ratings in a minimum of 15 of the 27 criteria.<br><br>2008 Results:<br>▸ Received GFOA Distinguished Budget Presentation Award. Received outstanding ratings as follows:<br>FY2008: 12 FY2007: 33 FY2006: 24 FY2005: 20 FY2004: 17 |
| Key Result #2 | Strong, sustainable fiscal position with established policies to guide decision-making. |
| Measurement | ■ Maintain AAA General Obligation ratings with Moody's and Standard and Poor's<br>■ Fund Balance exceeds 25% of the operating budget.<br><br>2008 Results:<br>▸ AAA ratings with Moody's and Standard and Poor's. S&P reaffirmed the Town's AAA GO and AA+ Revenue Bond ratings, due to Town's strong, sustainable finances and strong financial management policies.<br>▸ FY08 Fund Balance represents 31% of operating budget |

# Finance Department

## Finance Department - All Programs
### Revenue Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Lien Search Fee | 25,345 | 19,411 | 20,000 | 15,000 | 15,000 | -25.00% |
| Charitable Solicitations Fee | 26,790 | 21,840 | 27,000 | 23,000 | 54,000 | 100.00% |
| Charitable Solicitations Advertising Fee | 24,079 | 20,340 | 24,000 | 22,000 | 25,000 | 4.17% |
| Charitable Solicitations Late Filing Fee | 825 | 675 | 800 | 800 | 800 | 0.00% |
| Meeting Tape Sales | 650 | 690 | 600 | 600 | 600 | 0.00% |
| TOTALS | 77,689 | 62,956 | 72,400 | 61,400 | 95,400 | 31.77% |

## 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 FY09 is based upon projections for a decline in property sales.

**Charitable Solicitations Fee:**
The fee for Charitable Solicitation permits was increase to $460.00 per permit if the event is expected to raise $10,000 or more and $50.00 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 new fee amounts.

**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.

**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

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 1,087,682 | 1,103,738 | 1,168,697 | 1,168,680 | 1,205,700 | 3.17% |
| Employee Benefits | 410,806 | 447,906 | 474,442 | 474,442 | 504,911 | 6.42% |
| Contractual | 199,302 | 177,703 | 223,193 | 228,275 | 217,200 | -2.69% |
| Commodities | 26,063 | 30,832 | 34,875 | 34,875 | 25,600 | -26.60% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 5,113 | 4,376 | 5,438 | 5,438 | 5,449 | 0.20% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 1,728,966 | 1,764,555 | 1,906,645 | 1,911,710 | 1,958,860 | 2.74% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
The decreases are due to travel, maintenance, and printing, offset by increases in election costs and auditing fees.

**Commodities:**
Decrease is due to reductions in small equipment purchases and maintenance supplies.

**Depreciation:**
Depreciation expense is based upon the fixed assets allocated to this program.

# Finance Department

## Program 131 - Records Management
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 165,423 | 176,034 | 192,117 | 192,100 | 206,000 | 7.23% |
| Employee Benefits | 69,702 | 76,690 | 81,863 | 81,863 | 88,900 | 8.60% |
| Contractual | 41,975 | 38,893 | 52,800 | 63,900 | 63,000 | 19.32% |
| Commodities | 4,059 | 4,313 | 4,655 | 4,655 | 4,200 | -9.77% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 821 | 821 | 1,338 | 1,338 | 1,300 | -2.84% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 281,980 | 296,751 | 332,773 | 343,856 | 363,400 | 9.20% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
The increase in contractual is due to an increase in election costs and increases in charitable solicitation costs.

**Commodities:**
The decrease in commodities is due to decreases in supplies, small equipment and dues.

**Depreciation:**
Depreciation expense is based upon the fixed assets allocated to this program.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Conduct all municipal elections in accordance with State law. |
| Measure: | 100% of election notices are published within the time limit required by State law.<br><br>Update<br>There were 7 election notices, of which 100% were published within the time limit required by State law. Two elections were held during FY08: the general municipal election and a municipal referendum. |
| Measure: | 100% of candidates meet filing deadlines for campaign contribution and expenditure reports and personal financial statements.<br><br>Update<br>During the FY2008 election, there were 4 candidates, 100% of which met the deadlines for filing the campaign contribution and expenditure reports and for filing personal financial statements. |
| Result: | Publish Town Council Actions and Town Council Meeting Minutes in accordance with acceptable standards. |
| Measure: | Att Town Council Summary Actions and Town Council meeting minutes are reported and posted in a timely manner.<br><br>Update<br>90% of Town Council Summary Actions for FY07-08 were reported and posted on the website within three working days. All Town Council meeting minutes for FY07-08 were transcribed in time to be approved at the next Town Council meeting. |
| Result: | Maintain record of all legislative actions of the Town Council and ensure document accessibility of all official records. |
| Measure: | All ordinances, resolutions, agreements, contracts, bulletin board/legal notice postings, board/commission applications, and vehicle certificates of title are processed within regulatory requirements, or within four working days.<br><br>Update<br>Includes 29 ordinances, 94 resolutions, 75 documents (agreements and contracts), 362 bulletin board postings, 65 board/commission applications and 71 vehicle certificates of title.<br><br>Update<br>All ordinances were published for legal notice within the time limit required by State law.<br><br>Update<br>All official documents were scanned and added to the Town website to ensure accessibility. |

# Finance Department

| | |
|---|---|
| Result: | Process all public records requests and permits issued by the Town Clerk's office in a timely manner. |
| Measure: | Update<br>100% of the various permits that the Town Clerk's office is responsible for are reviewed and issued within the time frames established by the Town Code of Ordinances.<br><br>Update<br>100% of public records requests are responded to within the time frame established by Florida Statutes. |
| Result: | Conduct the work of the Town Clerk's Office in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program increased from .52% in FY08 to .54% in FY09. |

| Workload Indicators | FY2004 ACTUAL | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|---|
| Charitable Solicitation Permits Issued | 95 | 94 | 124 | 112 | 119 |
| All Other Permits Issued | 13 | 14 | 16 | 16 | 13 |
| Meetings Attended - Minutes Transcribed | 49 | 33 | 60 | 58 | 65 |
| Board/Commission Applications Processed | N/A | N/A | N/A | 45 | 65 |
| Public Records Requests | N/A | N/A | 102 | 93 | 130 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Town Clerk** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Deputy Town Clerk** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Secretary III** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

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# Finance Department

## Program 141 - Financial Management
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 589,460 | 611,808 | 634,200 | 634,200 | 639,000 | 0.76% |
| Employee Benefits | 215,629 | 235,202 | 254,209 | 254,209 | 265,100 | 4.28% |
| Contractual | 147,226 | 130,606 | 158,168 | 152,150 | 145,600 | -7.95% |
| Commodities | 15,430 | 18,711 | 14,170 | 14,170 | 12,800 | -9.67% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 1,588 | 1,588 | 1,651 | 1,651 | 1,700 | 2.97% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 969,333 | 997,915 | 1,062,398 | 1,056,380 | 1,064,200 | 0.17% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
The change in contractual is due to increases in audit fees, postage and bank charges, offset by decreases in travel and printing.

**Commodities:**
The decrease in commodities is due to small equipment purchases in FY08 that are not included in the FY09 budget.

**Depreciation:**
Depreciation expense is based upon the fixed assets allocated to this program.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Budget is an understandable policy document, operations guide, financial plan and communications device. |
| Measure: | Each department has Key Result Measures that are useful to them in managing operations as measured by internal survey and feedback. Annually receive the GFOA Distinguished Budget Presentation Award with a goal to receive an outstanding award designation.<br><br>Update<br>KRMs have been established for each program.<br>Received Distinguished Budget Presentation Award and received 12 outstanding ratings in 27 categories, down from 33 in the prior year. |
| Result: | Maximize rate of return on investments while applying the GFOA Best Practices guidelines |
| Measure: | The Town's annualized rate of return exceeds that of the State Board of Administration rate of return and benchmark rate of returns for each investment.<br><br>Update<br>The annualized returns through September 2008 were 5.02% for the 1 - 3 year bond fund the Merrill 1 - 3 year Government Index was 5.93%, and 6.16% for the Intermediate Bond Fund compared to the Lehman HQ Intermediate Aggregate of 4.54%. The Wachovia Evergreen Government Money Market return was 2.25%. The SBA rate was 3.35%. The blended yield for the fiscal year was 3.37%. |
| Result: | Sound financial and accountability system with established policies to guide decision-making |
| Measure: | AAA Bond rating, "clean" audit report with 3 or fewer management comments per year<br><br>Update<br>Maintained AAA bond rating with Moody's and S&P reaffirmed the AAA Go rating and the AA+ Revenue Bond rating.<br>Clean opinion from auditors for Town's financial statements. Received 3 management letter comments. |

# Finance Department

| | |
|---|---|
| Result: | Conduct the work of Financial Management in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program decreased from 1.65% in FY08 to 1.58% in FY09. |

| Workload Indicators | FY2004 ACTUAL | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|---|
| Parking Tickets Issued | 23,244 | 24,330 | 22,015 | 22,487 | 17,080 |
| Parking Tickets Paid | 20,675 | 21,777 | 20,060 | 20,502 | 14,887 |
| Parking Ticket Collection Rate (not including penalties) | 89.30% | 89.70% | 91.10% | 91.20% | 87.20% |
| GO Bond Ratings | | | | | |
| Moody's Investor Services | Aaa | Aaa | Aaa | Aaa | Aaa |
| Standard & Poor's | AAA | AAA | AAA | AAA | AAA |
| Investment Yield - Blended | 2.36% | 2.53% | 4.5% | 5.44% | 3.37% |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Finance Director** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Assistant Finance Director** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Accounting Supervisor** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Accounting Assistant** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Accounting Clerk** | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| **Accounting Clerk/Receptionist** | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Secretary** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |

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# Finance Department

## Program 144 - Purchasing
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 332,799 | 315,896 | 342,380 | 342,380 | 360,700 | 5.35% |
| Employee Benefits | 125,475 | 136,014 | 138,370 | 138,370 | 150,911 | 9.06% |
| Contractual | 10,101 | 8,204 | 12,225 | 12,225 | 8,600 | -29.65% |
| Commodities | 6,574 | 7,808 | 16,050 | 16,050 | 8,600 | -46.42% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 2,704 | 1,967 | 2,449 | 2,449 | 2,449 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 477,653 | 469,889 | 511,474 | 511,474 | 531,260 | 3.87% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the the actuarially determined retirement costs.

**Contractual:**
The decrease in contractual is due to decreases in travel, maintenance charges, and printing.

**Commodities:**
The decrease in commodities is due to decreases in small equipment purchases, building maintenance supplies and membership dues.

**Depreciation:**
Depreciation expense is based upon the fixed assets allocated to this program.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Manage inventory to meet Town Departments' requirements without overstock, understock or waste. |
| Measure: | Evaluation of inventory usage and elimination of obsolete items. Obtain fixed annual pricing for highly used items whenever possible.<br><br>Update<br>Implementation of new software to provide accurate data. Evaluation inventory items identifying obsolete items and revise stocking levels based on actual usage. Sources have been found to maximize return in disposal of the surplus items. Annual contracts have been established with major suppliers. |
| Result: | Good relationships with vendors to secure best bids from best vendors |
| Measure: | Maintain unbiased vendor selections.<br><br>Update<br>New sources of supplies are continually being sought. The use of internet postings has assisted in providing additional competition. State Contract have provided considerable cost savings. |
| Result: | Conduct the work of the Purchasing Department in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program remained stable at .79% from FY08 to FY09. |
| Result: | Provide value added services to the Town through the procurement process. |
| Measure: | Review current purchasing methods and identify alternate means of procurement that will result in cost savings for the Town.<br><br>Update<br>Bids, RFPs, RFQs and Quotes are advertised on the DemandStar web site and has resulted in finding more supply sources and in obtaining lower cost of goods. The Town is a member of the South East Florida Governmental Purchasing Cooperative providing additional sources for commonly used items with quantity discounts. |

# Finance Department

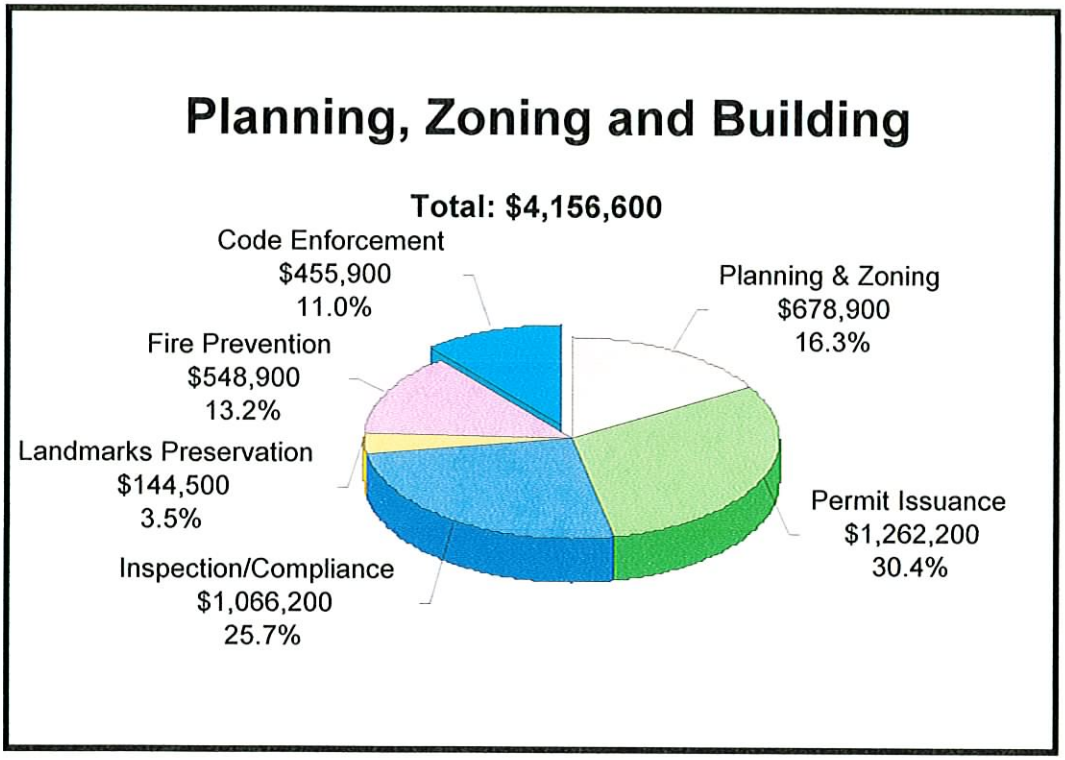
| Workload Indicators | FY2004 ACTUAL | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|---|
| Purchase Orders Written | 1,106 | 1,109 | 1,650 | 1,385 | 1,965 |
| Bids | 9 | 9 | 11 | 23 | 28 |
| Warehouse: | | | | | |
| Number of issues | 14,781 | 10,783 | 9,450 | 6,850 | 3,082 |
| Dollar value | $314,327 | $329,753 | $423,800 | $270,419 | $260,865 |
| Cost Avoidance | N/A | N/A | $65,000 | $75,000 | $67,297 |
| Dollars Spent Using Purchasing Card Program | $594,125 | $894,085 | $950,000 | $1,007,685 | $1,079,490 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Purchasing Agent** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Assistant Purchasing Agent** | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Buyer** | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Purchasing Clerk** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Store Clerk** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Driver/Delivery Person** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |

# Planning, Zoning and Building

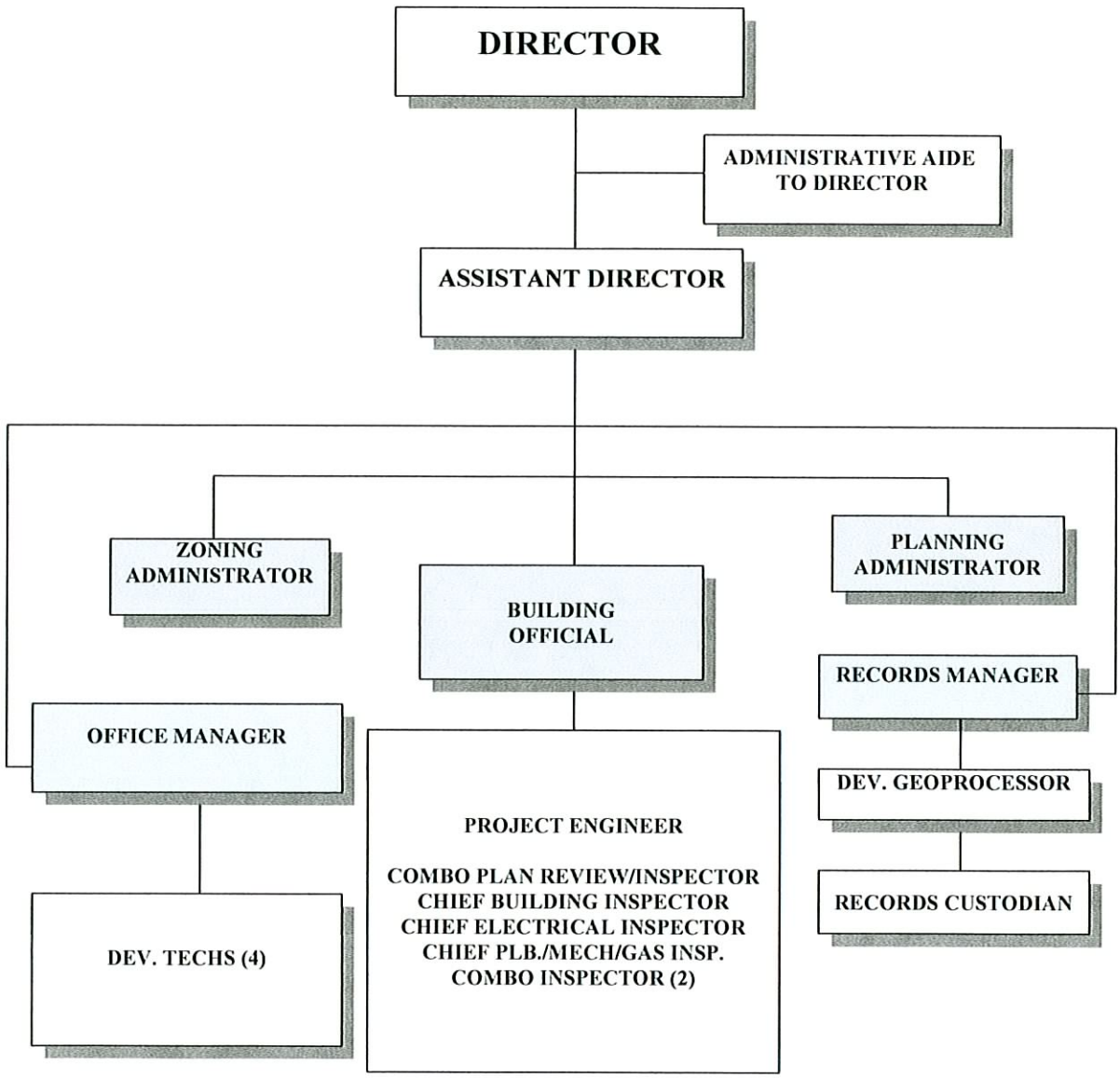
# Planning, Zoning & Building Department

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




| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2009 Budget |
|---|---|---|---|---|
| **Revenues** | $6,623,258 | $7,396,307 | $5,380,900 | $6,157,500 |
| **Expenditures** | $3,357,207 | $3,449,639 | $4,031,313 | $4,156,600 |

# Planning, Zoning & Building Department




| | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **Total Full Time Equivalent Employees** | 27.50 | 27.50 | 29.00 | 29.00 |

# Planning, Zoning and Building

## Key Results and Measurement Methodology

| | |
|---|---|
| Key Result #1 | Promoting and maintaining quality of construction and safety of building systems through complete review of plans and protective inspections. |
| Measurement | ▪ The new computer system will provide in quantifiable measures the number of comments during plan review and the number of times plans are returned which will enable department to identify areas where additional education would be beneficial to contractors.<br>▪ Track the percentage of failed inspections before and after development and implementation of the checklists.<br>▪ Measure the ISO rating and individual component scores from year to year.<br><br>2008 Results:<br>Checklists continue to be developed for additional permit types. With the implementation of the new software system, these checklists will begin to be scanned directly into the new computer system and will be used as a permanent record for each project. As the Department becomes more familiar with the new system, reports will be developed to track inspection information. Current ISO rating is 3 and the next ISO review will commence in December of 2008. |
| Key Result #2 | Customers fully informed of Department programs through adequate education/information. |
| Measurement | Develop and disseminate brochures on Department programs and track through pre and post-survey the level of public awareness of Department programs.<br><br>2008 Results:<br>During 2008, new Permit Applications for the new software system have been added to the Town's website. Our Zoning Applications archive has grown very large in size and quantity. Maps are now included/required for all zoning applications. |
| Key Result #3 | Department activities promote a variety of Town-serving businesses. |
| Measurement | Develop strategies for promoting Town-serving businesses. Track change in types of businesses and average size of businesses annually.<br><br>2008 Results:<br>A study of the Royal Poinciana Way corridor has been conducted, identifying methods to promote town-serving initiatives that will include aesthetic improvements to the business corridor as well as other improvements related to retail opportunities. Other initiatives, including expanded entertainment opportunities, were considered and adopted in 2008. Additional initiatives have been studied in the summer of 2008, for consideration by the Planning & Zoning Commission and Town Council in the upcoming 2009 Zoning Season. |

# Planning, Zoning and Building

| | |
|---|---|
| Key Result #4 | Department activities promote and maintain desirable neighborhoods. |
| Measurement | Conduct an annual evaluation of neighborhood condition, and develop strategies for those areas where condition or desirability is decreasing. Track property values as an indicator of change.<br><br>2008 Results:<br>Landmark properties are now being visited and assessed annually. Comprehensive evaluation of neighborhood conditions will be conducted as staffing levels permit. Addition of Landmark Program functionality will be added to the new computer system in FY2009, which will enable the department to track condition of properties over time. |
| Key Result #5 | Review of construction plans in a timely manner which exceeds industry standards. |
| Measurement | Develop guidelines for the optimum review time required by permit type, including reviews by other Departments. Work with other Departments in promoting conformance to the guidelines. Track the length of time to process permits, establish a base line and track this measure over time.<br><br>2008 Results:<br>The department has spent the second half of FY2008 preparing for the implementation of a new software system. Implementation of that system occurred in October, commensurate with the heaviest construction period of the year, so plan review has been slower than normal. However, plan review for FY 2008 has averaged 8.74 days, better than the department's goal of 10 working days through the use of outside plan reviewers to compensate for the vacant plan review position in FY 2008. Inspections are completed within 24 hours of scheduling through maximum use of outside contractors. Reports are being developed on the new software system to provide information on review times. |

# Planning, Zoning, and Building Department

## Planning, Zoning and Building Department - All Programs
## Revenue Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Town Occupational Licenses | 706,700 | 721,704 | 725,000 | 645,000 | 725,000 | 0.00% |
| Occupational License Penalties | 14,959 | 19,170 | 22,000 | 15,000 | 22,000 | 0.00% |
| Building Permits | 5,042,477 | 5,410,918 | 3,800,000 | 4,800,000 | 3,822,000 | 0.58% |
| Radon Gas | 50 | 44 | 50 | 100 | 100 | 100.00% |
| Electrical Permits | 101,069 | 97,275 | 55,000 | 150,000 | 100,000 | 81.82% |
| Plumbing Permits | 22,705 | 24,168 | 30,000 | 85,000 | 50,000 | 66.67% |
| Except/Variance App. | 84,440 | 88,800 | 55,000 | 63,900 | 55,000 | 0.00% |
| Consultants Fees | 17,037 | 19,257 | 12,500 | 26,800 | 17,500 | 40.00% |
| Special Plan Review Fee | 246,000 | 432,250 | 250,000 | 360,000 | 370,000 | 48.00% |
| Reinspection Fees | 0 | 0 | 30,000 | 10,000 | 30,000 | 0.00% |
| Abandonments | 3,333 | 1,000 | 0 | 0 | 0 | 0.00% |
| Architectural Fees | 47,350 | 60,290 | 124,000 | 105,000 | 100,000 | -19.35% |
| Landmarks Submittal | 5,025 | 5,200 | 24,500 | 15,000 | 10,000 | -59.18% |
| Tax Abatement Program | 0 | 1,200 | 1,200 | 1,200 | 1,200 | 0.00% |
| Mechanical Permits | 58,533 | 60,648 | 55,000 | 115,000 | 75,000 | 36.36% |
| Landscape Permit | 0 | 0 | 40,000 | 15,000 | 40,000 | 0.00% |
| Building Permit Search Fee | 0 | 160 | 12,000 | 9,000 | 10,000 | -16.67% |
| Dune Vegetation Fee | 0 | 0 | 10,500 | 3,500 | 10,500 | 0.00% |
| Right of Way Permits | 109,088 | 144,877 | 140,000 | 150,000 | 150,000 | 7.14% |
| County Occupational License | 26,107 | 27,939 | 25,000 | 25,000 | 25,000 | 0.00% |
| Bldg/Elec/Plumbing Code Sales | 153 | 40 | 100 | 100 | 100 | 0.00% |
| Map/Sales Code | 1,931 | 1,385 | 1,500 | 500 | 500 | -66.67% |
| Certification Copy | 647 | 915 | 500 | 800 | 500 | 0.00% |
| Microfiche/Scanned Documents | 15,316 | 16,500 | 12,000 | 15,000 | 12,000 | 0.00% |
| Tent Permits | 5,710 | 5,000 | 5,000 | 7,000 | 6,000 | 20.00% |
| Building Inspection Fund Fees | 69 | 386 | 50 | 100 | 100 | 100.00% |
| Code Compliance Fines | 110,767 | 828,183 | 150,000 | 400,000 | 500,000 | 233.33% |
| Code Comp Admin Fee | 3,792 | 21,404 | 15,000 | 20,000 | 25,000 | 66.67% |
| TOTALS | 6,623,258 | 7,988,713 | 5,595,900 | 7,038,000 | 6,157,500 | 10.04% |

# Planning, Zoning, and Building Department

## REVENUES

**Town Occupational Licenses:**
All businesses located in the Town are required to obtain occupational licenses. The fees charged 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. No change anticipated.

**Building Permits:**
This account is composed of fees associated with the issuance of building permits. Minimal change is anticipated.

**Radon Gas:**
This revenue is a percentage of funds collected by the Town on behalf of the State. Collections are expected to continue to increase.

**Electrical Permits:**
This account is composed of fees associated with the issuance of electrical permits. Electrical permit activity is expected to continue to increase in the upcoming year.

**Plumbing Permits:**
This account is composed of fees associated with the issuance of plumbing permits. Plumbing permit activity is expected to decrease as indicated by previous activity.

**Exception/Variance Applications:**
This account is composed of fees associated with zoning applications. Application activity is expected to continue at a lower level, as evidenced in FY2008.

**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 continued increase in the need for this service is expected.

**Special Plan Review Fee:**
This account consists of fees reimbursed to the Town for expedited plan reviews. This is a special program which was introduced in FY04. This revenue is offset by direct and indirect costs related to overtime expense in Program 212. This service has been very successful and we expect a continued demand for this service, particularly in processing revisions.

**Reinspection Fees:**
This account consists of fees associated with re-inspections, which are now shown separately from building permit revenue. As we institute our new software system, we will be able track instances where reinspection fees are warranted more closely.

**Architectural Fees:**
This account is composed of fees associated with Architectural Commission applications. Applications are expected to continue to decline in the near future, reflecting less construction activity.

# Planning, Zoning, and Building Department

**Landmarks Submittal:**
This account is composed of fees charged for Landmark Preservation Commission applications. Applications are expected to continue to decline in the near future, reflecting less construction activity.

**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. No change is anticipated.

**Mechanical Permits:**
This account is composed of fees associated with the issuance of mechanical permits. An increase 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 currently being finalized for implementation this year.

**Building Permit Search Fee:**
This account is composed of fees associated with permit searches. This has been instituted last 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. No change is anticipated.

**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 remain level.

**Building/Electric/Plumbing Code Sales:**
This account is for the collection of fees paid for the sale of amendments to the respective codes. No change is anticipated.

**Map/Sales Code:**
This account is for the collection of fees paid for the sale of maps. Sales are expected to decrease as more information is available on the web.

**Certification Copy:**
This account consists of revenue for sales of certified copies of Town documents. No change is anticipated.

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

**Tent Permits:**
This account is composed of revenue from 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. An increase in revenue from these fees is expected based on current trends.

# Planning, Zoning, and Building Department

**Code Compliance Fines:**
Increase is due to higher levels of enforcement of violations.

**Code Compliance Administration Fee:**
The increase is due to higher level of enforcement of violations.

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# Planning, Zoning, and Building Department

## Planning, Zoning and Building Department - All Programs
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 1,668,637 | 1,752,688 | 2,115,355 | 2,091,400 | 2,160,000 | 2.11% |
| Employee Benefits | 666,570 | 755,207 | 898,621 | 881,803 | 965,300 | 7.42% |
| Contractual | 907,317 | 865,074 | 934,520 | 977,720 | 844,900 | -9.59% |
| Commodities | 56,373 | 50,050 | 57,320 | 60,830 | 67,700 | 18.11% |
| Capital Outlay | 42,579 | 12,297 | 14,300 | 14,300 | 107,500 | 651.75% |
| Depreciation | 15,731 | 14,323 | 11,197 | 11,197 | 11,200 | 0.03% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 3,357,207 | 3,449,639 | 4,031,313 | 4,037,250 | 4,156,600 | 3.11% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Change is due to an overall decrease in the demand for services, resulting in an anticipated reduction in costs for consultants.

**Commodities:**
Change is due to anticipated increase in fuel costs.

**Capital Outlay:**
Increase is caused by acquisition of software to enable paperless review of construction plans.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# Planning, Zoning, and Building Department

## Program 211 - Planning and Zoning
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 266,324 | 228,871 | 348,000 | 348,000 | 302,600 | -13.05% |
| Employee Benefits | 99,092 | 97,666 | 115,443 | 115,953 | 119,200 | 3.25% |
| Contractual | 363,483 | 254,669 | 264,950 | 305,950 | 249,600 | -5.79% |
| Commodities | 6,648 | 5,691 | 7,250 | 7,250 | 7,500 | 3.45% |
| Capital Outlay | 0 | 3,278 | 0 | 0 | 0 | 0.00% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 735,547 | 590,175 | 735,643 | 777,153 | 678,900 | -7.71% |

**EXPENDITURES**

**Salaries and Wages:**
Decrease due to reclass of positions among other programs, offset by 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 health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Decrease due to reduction in contractual services and legal advice.

**Commodities:**
No change.

# 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 LDR and process application
- Keep citizens informed of policies and procedures and solicit input from citizens
- Work continually to improve the efficiency and effectiveness of systems and staff

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | The quality of life meets or exceeds the community's expectation |
| Measure: | Annual community survey indicates satisfaction level of 90% or better<br><br>Update<br>Town did not conduct an annual survey in 2008. The department has implemented customer satisfaction comment cards. Comments returned have been 92% positive. |
| Result: | The community receives accurate and consistent information about its zoning code, LDR and Comprehensive Plan |
| Measure: | Decrease in amount of conflicting information and time involved in resolving conflicts<br><br>Update<br>The department has maintained a log of interpretations to maintain the record of all interpretations of the code of ordinances for use by all members of staff to maintain consistency and accuracy in it's interpretations. The Department is required by state statute to maintain a land development regulation manual for use by its customers to provide a convenient and comprehensive source of information for people who develop or redevelop in Town. The Department had arranged for a consultant to perform this service in conjunction with the Royal Poinciana Area Master Plan Phase II project. However, Phase II has not been authorized, and completion of this project is on hold, until funding is available. |
| Result: | The Comprehensive Plan and zoning amendments process is clear, straightforward and regulatory applications are structured as to elicit complete and correct information. |
| Measure: | Time spent answering questions, mistakes on applications and work contemplated is clear and understood<br><br>Update<br>The department has begun manually tracking the number of applications which are incomplete or require modification. Since the department has instituted a checklist system, the quality and accuracy of zoning applications continues to improve. Our goal is 97% accuracy. This tool is also being used for all ARCOM applications as well. We will be able to measure this key result more accurately upon implementation of a computerized system for application submission. |

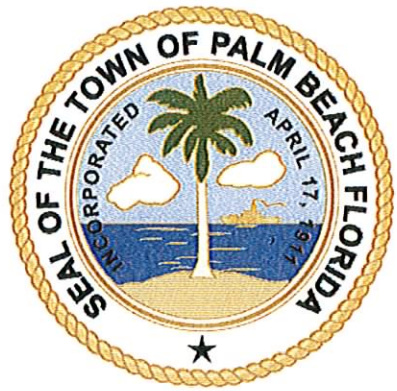
# Planning, Zoning & Building Department

| | |
|---|---|
| Result: | Staff continually examines and improves systems and procedures for greatest efficiency and effectiveness. |
| Measure: | Outreach efforts, benchmarking and organizational participation reported with new ideas and systems applied.<br><br>Update<br>Staff strives to improve its procedures continually with limited space and resources. The staff will be able to more adequately measure key results and workload indicators as we acquire expertise in report-generation with a new software system being implemented in October of 2008. Staff conducted a comprehensive analysis of operations in conjunction with Townwide study which was considered by the Town Council in December, 2007. |
| Result: | Conduct the work of Planning and Zoning in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service<br><br>Update<br>The percentage of general fund budget dedicated to this program decreased from 1.14% in FY08 to 1.01% in FY09. |

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Zoning Applications | 69 | 70 | 70 | 55 |
| Zoning Study Items | 17 | 20 | 16 | 19 |
| Zoning Inquiries | 6,250 | 6,350* | 4,700 | 4,000 |
| ARCOM Applications | 168 | 168 | 117 | 104 |
| ARCOM Staff Approvals | 249 | 250 | 155 | 101 |

*Yearly figures through 2006 are estimates only.

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Director** | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 |
| **Assistant Director** | 1.00 | 1.00 | 1.00 | 1.00 | 0.35 |
| **Zoning Administrator** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Development Review Specialist** | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 |
| **Planning Administrator** | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| **Administrative Aide** | 0.90 | 0.90 | 0.50 | 0.50 | 0.50 |
| **Office Manager** | 0.10 | 0.10 | 0.12 | 0.12 | 0.12 |
| **TOTAL** | 4.10 | 4.10 | 3.72 | 3.72 | 3.57 |

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# Planning, Zoning, and Building Department

## Program 212 - Permit Issuance
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 550,780 | 534,013 | 575,100 | 540,000 | 609,300 | 5.95% |
| Employee Benefits | 209,103 | 216,079 | 233,965 | 217,329 | 261,800 | 11.90% |
| Contractual | 255,574 | 273,134 | 361,750 | 278,700 | 271,400 | -24.98% |
| Commodities | 15,694 | 9,512 | 12,900 | 13,380 | 14,600 | 13.18% |
| Capital Outlay | 10,955 | 9,019 | 9,300 | 9,300 | 102,500 | 1002.15% |
| Depreciation | 2,597 | 2,597 | 2,597 | 2,597 | 2,600 | 0.12% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 1,044,703 | 1,044,354 | 1,195,612 | 1,061,306 | 1,262,200 | 5.57% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs. Also reflects increase in overtime required for expedited plan review program (offset by revenue).

**Contractual:**
Decrease due to re-evaluation of contract costs for plan review, to reflect recent reduction in demand for this service.

**Commodities:**
Increase is due to purchase of three replacement computers.

**Capital Outlay:**
Includes acquisition of "paperless" plan review software.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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.

**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
- Process departmental revenues accurately
- Organize, digitize and retrieve Departmental records for public use

**Key Results Measures:** The desired outcomes we produce and the way we measure them:

| | |
|---|---|
| Result: | Timely issuance of construction related permits with attention to all Town codes and requirements |
| Measure: | Average 10-day turnaround with exceptions reported beyond 20 days for unique projects and user feedback survey and complaints logged.<br><br>Update<br>Computerization of department is in formulation stages, initially implemented in October, 2008. New system will provide ability to track permits. Average time for first review of building permit applications in 2008 is 8.74 days. The department has been without a full-time plan reviewer for a year. We continue to depend on contract plan reviewers for assistance. This position is expected to be filled in November, 2008. |
| Result: | Timely and accurate record keeping including timely digitization |
| Measure: | Current property records (other than plans) to be scanned within one working day of generation. Current plans scanned within six months. Backlog of property records not yet digitized, to be scanned within two years, and backlog plans to be scanned within three years.<br><br>Update<br>Current records are being scanned within 30 days of permit issuance. The Town has had to seek a new vendor for scanning plans, so a large backlog has developed. The Department has contracted with another vendor, but lack of funding has put this project on hold. Therefore, there remains an increasing backlog of plans that need to be digitized. It is hoped that a recently approved documentation program will assist in reducing this backlog. A new digitized plan review software system is also intended to reduce and eventually eliminate the need to scan plans. |
| Result: | Conduct the work of Permit Issuance in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program increased from 1.86% in FY08 to 1.87% in FY09. |

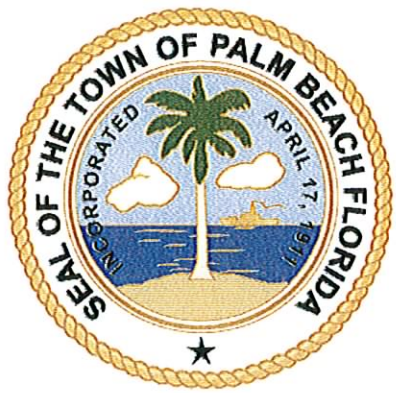
# Planning, Zoning & Building Department

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Construction Permits Issued | 8,576 | 8,600 | 7,891 | 7,438 |
| Certificates of Occupancy Issued | 35 | 26 | 49 | 46 |
| Master Property Files Digitally Maintained | 2,575 | 2,613 | 2,640 | 2,650 |
| Number of Records Digitized* | 34,000** | 72,165 | 86,180 | 48,500 |
| Number of Days to Scan Current Records | 30 | 14 | 7 | 5 |
| Property Record Inquiries On-Site | 1,700 | 640 | 696 | 833 |
| Property Record Inquiries-Telephone | 1,600 | 750 | 900 | 1,050 |
| Number of Special Plan Reviews Conducted | 1,130 | 1,448 | 2,595 | 2,161 |

*A new computerized system will enable this Division to more accurately measure workload indicators. Manual tracking has recently been implemented to measure basic workload indicators. **Decrease in number because of employee turnover, a shift of duties incorporating the organization of large plans which caused daily scanning to slow down.

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Director** | 0.00 | 0.00 | 0.00 | 0.00 | 0.15 |
| **Assistant Director** | 1.00 | 1.00 | 1.00 | 1.00 | 0.30 |
| **Building Official*** | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 |
| **Planning Administrator** | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| **Administrative Aide** | 0.10 | 0.10 | 0.30 | 0.30 | 0.30 |
| **Chief Construction Inspectors** | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| **Plan Reviewer** | 0.50 | 0.50 | 0.70 | 0.70 | 0.70 |
| **Development Geoprocessor** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Storm Water Engineer** | 1.00 | 1.00 | 0.50 | 0.50 | 0.50 |
| **Permit Technician** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Office Manager** | 0.53 | 0.53 | 0.53 | 0.53 | 0.53 |
| **Development Review Specialist** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Development Review Coordinator** | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| **Records Manager** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | 10.23 | 10.23 | 10.13 | 10.13 | 9.08 |

*Position formerly classified as Assistant Building Official

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# Planning, Zoning, and Building Department

## Program 213 - Inspection and Compliance
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 543,000 | 614,665 | 550,900 | 546,000 | 574,200 | 4.23% |
| Employee Benefits | 212,074 | 248,863 | 213,244 | 214,736 | 233,500 | 9.50% |
| Contractual | 235,571 | 284,597 | 204,020 | 288,520 | 224,200 | 9.89% |
| Commodities | 15,495 | 16,785 | 17,410 | 18,740 | 20,700 | 18.90% |
| Capital Outlay | 0 | 0 | 5,000 | 5,000 | 5,000 | 0.00% |
| Depreciation | 13,134 | 11,726 | 8,600 | 8,600 | 8,600 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 1,019,274 | 1,176,636 | 999,174 | 1,081,596 | 1,066,200 | 6.71% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Increase is due to increase in volume of work and inspections being performed by contract inspectors.

**Commodities:**
Increase is due to increase in cost of fuel, and the cost of publications related to the newest version of the Florida Building Code.

**Capital Outlay:**
No change.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# Planning, Zoning & Building Department

## PROGRAM: INSPECTION & COMPLIANCE 213

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

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

- Inspection of construction work to ensure compliance with appropriate State codes and Town codes and land development regulations
- Issue and enforce Town business tax receipts

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Inspections are completed in a professional manner by the end of the next working day with results readily available. |
| Measure: | Results of all inspections posted on day of inspection.<br><br>Update<br>In 2007, 90% of results were posted on day of inspection. Goal for 2008 was 95%. Actual figures for 2008 were 99.15% results recorded in the system on the day of inspection. |
| Result: | Provisions of the Town's Code of Ordinances and business tax receipts administered consistently and timely |
| Measure: | Process business tax receipts within 1-5 working days. Business tax receipts that do not need zoning approval processed within 1-2 days.<br><br>Update<br>The Department's average processing time is within approximately 15 days of receipt. This figure rose significantly in the last quarter of the fiscal year, due to the implementation of the new software system at the same time as processing of annual renewals, which involves the same staff. The goal for FY2009 is 12 calendar days and the implementation of new processes intended to facilitate license issuance. |
| Result: | Delinquent payments of business tax receipts reduced. |
| Measure: | Software in process of acquisition to measure this result. Specifics will be established upon installation.<br><br>Update<br>The department tracks delinquencies in business tax receipt renewals with the new software. Although we are able to identify delinquencies, we are reliant on the Code Enforcement Division to assist us in collections. Due to other Code Division priorities, we are unable to pursue delinquent payments to the same extent as in the past. Situation not expected to change in the foreseeable future. |
| Result: | Maintain professional certifications to ISO standards |
| Measure: | Maintenance of professional certifications at twice the minimum CEUs required.<br><br>Update<br>Certifications are being maintained at the twice the minimum required. |
| Result: | Conduct the work of Inspection and Compliance in an efficient manner. |

# Planning, Zoning & Building Department

| | |
|---|---|
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program increased from 1.55% in FY08 to 1.58% in FY09. |

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY 2008 ACTUAL |
|---|---|---|---|---|
| Construction Inspections | 23,008 | 21,500 | 25,969 | 25,112 |
| Number of Business Tax Receipts 9/30 | 2,500 | 2,550 | 2,160 | 2,269 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Director** | 0.20 | 0.20 | 0.20 | 0.20 | 0.10 |
| **Assistant Director** | 1.00 | 1.00 | 1.00 | 1.00 | 0.30 |
| **Building Official** | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 |
| **Administrative Aide** | 0.00 | 0.00 | 0.20 | 0.20 | 0.20 |
| **Building Inspector** | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| **Chief Construction Inspectors** | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 |
| **Combination Inspector** | 2.50 | 2.50 | 1.30 | 1.30 | 1.30 |
| **Code Compliance Officer II** | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| **Code Compliance Officer I** | 1.00 | 1.50 | 1.50 | 0.00 | 0.00 |
| **Storm Water Engineer** | 0.00 | 0.00 | 0.50 | 0.50 | 0.50 |
| **Development Review Specialist** | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 |
| **Development Review Coordinator** | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| | 9.90 | 10.40 | 10.90 | 8.40 | 7.60 |

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# Program 214 - Landmarks
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 44,060 | 55,189 | 57,000 | 57,000 | 58,200 | 2.11% |
| Employee Benefits | 19,601 | 21,934 | 23,831 | 23,831 | 23,300 | -2.23% |
| Contractual | 46,825 | 45,494 | 66,100 | 81,050 | 61,900 | -6.35% |
| Commodities | 607 | 387 | 1,100 | 1,550 | 1,100 | 0.00% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 111,093 | 123,004 | 148,031 | 163,431 | 144,500 | -2.39% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Decrease due to a one-year increase in 2008 for work carried over from 2007.

**Commodities:**
No change.

# Planning, Zoning & Building Department

## PROGRAM: LANDMARKS PRESERVATION 214

**Mission:** This division exists to serve the Town's desire to maintain it's rich history of preservation 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Landmarks are preserved consistent with the Town's expectations and policy |
| Measure: | Citizen satisfaction survey<br><br>Update<br>The department has been heavily involved in promoting its historic preservation program during FY2008. We continue to provide customer satisfaction comment cards to measure customer satisfaction, and participate in informational seminars in order to educate the public on landmarks. The Historic Site Survey in Town's comprehensive plan is updated every five years. |
| Result: | Make sure Landmarked properties are maintained to acceptable standards |
| Measure: | Coordination with Code Enforcement and on site inspections by Preservation Foundation.<br><br>Update<br>We continue to track conditions of landmarked properties through field inspections and receipt of reports. |
| Result: | Conduct the work of Landmarks Preservation in an efficient manner. |
| Measure: | Evaluate changes made to historic properties. Review monthly certificates of appropriateness. Evaluate properties that are considered to be worthy of landmark designation.<br><br>Update<br>The percentage of general fund budget dedicated to this program decreased from .23% for FY08 to .21% for FY09. |

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Landmark Properties Designations/Undesignations Considered | 2 | 4 | 1 | 10 |
| Tax Abatements Considered | 1 | 4 | 5 | 4 |
| Certificate of Appropriateness Applications | 36 | 40 | 32 | 26 |
| Designation Reports Updated | 5 | 4 | 5 | 4 |

# Planning, Zoning & Building Department

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| Director | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| Planning Administrator | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| Office Manager | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |
| | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |

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# Planning, Zoning, and Building Department

## Program 215 - Fire Prevention
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 264,473 | 319,950 | 317,300 | 330,300 | 331,600 | 4.51% |
| Employee Benefits | 126,700 | 170,665 | 188,554 | 188,554 | 195,100 | 3.47% |
| Contractual | 5,864 | 7,180 | 4,900 | 4,800 | 7,700 | 57.14% |
| Commodities | 17,929 | 17,675 | 10,910 | 10,910 | 14,500 | 32.91% |
| Capital Outlay | 31,624 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 446,590 | 515,470 | 521,664 | 534,564 | 548,900 | 5.22% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Increases are due to increased costs in postage, printing and professional development.

**Commodities:**
Increases in office supplies, computer software, and publications/subscriptions. The increase in publications/subscriptions covers the change from individual subscriptions for NFPA fire codes to a network version available for up to 10 users.

# Planning Zoning and Building

## 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:
1. Investigate all fires for cause and origin
2. Educate the community on life saving skills, fire prevention and community risk reduction programs
3. Conduct annual fire safety inspections
4. Conduct community risk analysis
5. Create or revise ordinances to enhance fire prevention

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

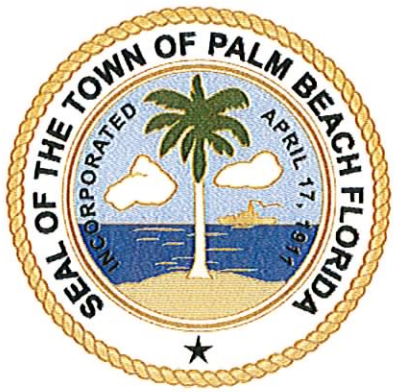
| | |
|---|---|
| Result: | Enhance fire protection of community through a fire inspection program |
| Measure: | Identify fire risks in all inspectible properties and make corrections through Fire Prevention Inspections<br><br>Update<br>The Fire Prevention and Life Safety Division completed 1.850 inspections throughout the Town. This figure represents 100% ratio of identifiable properties which are inspected annually. |
| Result: | Enhance community education to address fire safety issues |
| Measure: | Provide community with NFPA approved information to reduce fire risks<br><br>Update<br>The Fire Rescue Department has established a volunteer Fire Corps Program with our Community Education Coordinator thought the Fire Prevention and Life Safety Division. Brochures on avoiding the risks of lightning strikes and safety tips on Africanized Honey Bee attacks were created for distribution to the community. A fire extinguisher training prop was purchased and a program has been developed on how to use fire extinguishers safely. A community risk analysis on target hazards by occupancy type was completed. |
| Result: | Continually improve the CPR and AED capability of the Town through training and education |
| Measure: | Provide American Heart Association CPR & AED programs for target groups within the Town.<br><br>Update<br>Completed CPR & AED training for residents and employees employed by local business owners. Our target was to teach at least 20 or more CPR & AED classes to Town residents and businesses with a total number of at least 200 people being trained. |
| Result: | Improve the reliability and validity of the fire alarm systems in the community |
| Measure: | Reduce false fire alarm activations by 5% each year<br><br>Update<br>Reduced false alarm activation town-wide through the completion of the Fire Prevention and Life Safety inspection program. Due to aggressive education and training programs provided by the Fire Prevention and Life Safety Division, a number of older buildings have upgraded their fire alarm systems. This coupled with a new Town Ordinance requiring a fee for excessive false alarms has reduced fire false alarms by over 5% a year. |
| Result: | Conduct the work of Fire Prevention in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service<br><br>Update<br>The percentage of general fund budget dedicated to this program increased from .81% in FY08 to .82% in FY09. |

# Planning Zoning and Building

## PROGRAM: FIRE PREVENTION 215

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Occupancies Inspected | 715 | 862 | 1,844 | 1,850 |
| Code Violations Corrected | 492 | 482 | 290 | 462 |
| Hours of Inspection | 834 | 1,023 | 928 | 969 |
| Number of Buildings | 578 | 632 | 624 | 681 |
| Fire Loss | $837,100 | $227,500 | $5,079,240 | $1,671,190 |
| Value of Property Protected | 10.0B | 11.95B | 13.1B | 13.77B |
| Plans Reviewed | 675 | 612 | 340 | 381 |
| Technical Inspections | 98 | 72 | 78 | 214 |
| Fire Prevention Revenue | 0 | $63,364 | $68,931 | $92,801 |
| Citizens' Fire Academy Participants | 17 | 22 | 0* | 25 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Fire Marshal** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Administrative Lieutenant** | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Fire Prevention Officer** | 0.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| **Office Assistant** | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | 1.50 | 4.00 | 4.00 | 4.00 | 4.00 |

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# Program 216 - Code Enforcement
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 0 | 0 | 267,055 | 270,100 | 284,100 | 6.38% |
| Employee Benefits | 0 | 0 | 123,584 | 121,400 | 132,400 | 7.13% |
| Contractual | 0 | 0 | 32,800 | 18,700 | 30,100 | -8.23% |
| Commodities | 0 | 0 | 7,750 | 9,000 | 9,300 | 20.00% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 0 | 0 | 431,189 | 419,200 | 455,900 | 5.73% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Change is the result of a reduction in Legal Advice and an increase in Travel/Professional development.

**Commodities:**
Change is the result of a reduction in Minor Office Furniture and Equipment and an increase in fuel costs and data processing supplies.

# Planning Zoning and Building

## 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:

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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Promote compliance to ordinances by the construction and landscape industries through education and increased enforcement. |
| Measure: | Develop and disseminate brochures on ordinances that pertain to the construction and landscape industries.<br><br>Compile statistics on the number of warnings and enforcement actions taken against the construction and landscape industries. Due the fact that these type of statistics have not been previously recorded, we will use these as a benchmark to determine future successes.<br><br><u>Update:</u><br>During FY2008, the Code Enforcement Unit developed five brochures: 1) Summary of Hours, Noise and Parking Regulations for Landscape Personnel (written in both English and Spanish). 2) Summary of Emergency Water Use Regulations. 3) Summary of Construction Hours, Noise and Parking Regulations for Contractors and Others, and 4) Lawn Maintenance Equipment Noise (Leaf Blowers). These brochures have been widely distributed to homeowners and members of the construction and landscape industries during personal contact and by U.S. mail service.<br><br>The Unit has compiled the following statistics for FY2008:<br>Complaints: Received 1,174 Inspections Completed 2,505<br>Self Initiated 909 Warnings Issued 922<br>Notices of Violation Issued 614 Cases to Code Board 296 |
| Result: | Continually examine and improve systems/procedures for greater efficiency and effectiveness of code enforcement. |
| Measure: | Conduct outreach efforts to the community and construction/landscape industries to educate, exchange information and ideas at a minimum of once per year.<br><br>On at least a quarterly basis, conduct training and provide direction to police and code enforcement officers on current code enforcement initiatives.<br><br>Update:<br>Community Outreach: During various community programs such as the Citizen Police Academy and National Night Out Against Crime the unit takes proactive and assertive efforts to education the public by distributing brochures and answering common questions relating to ordinance violations.<br><br>Training: During the regular in-service training cycle, instruction is given with emphasis on routine type code enforcement complaints that could be handled by patrol officers. Patrol officers are regularly provided instruction on the proper interpretation and enforcement of selected ordinances during roll call training. Additionally, the Field Training Manual used to train new officers has been revised to include enforcement techniques necessary to deal with a variety of code violations. |
| Result: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. |
| Measure: | The unit's percentage of the General Fund budget increase from .67% in FY2008 to .68% for FY09. |

# Planning Zoning and Building

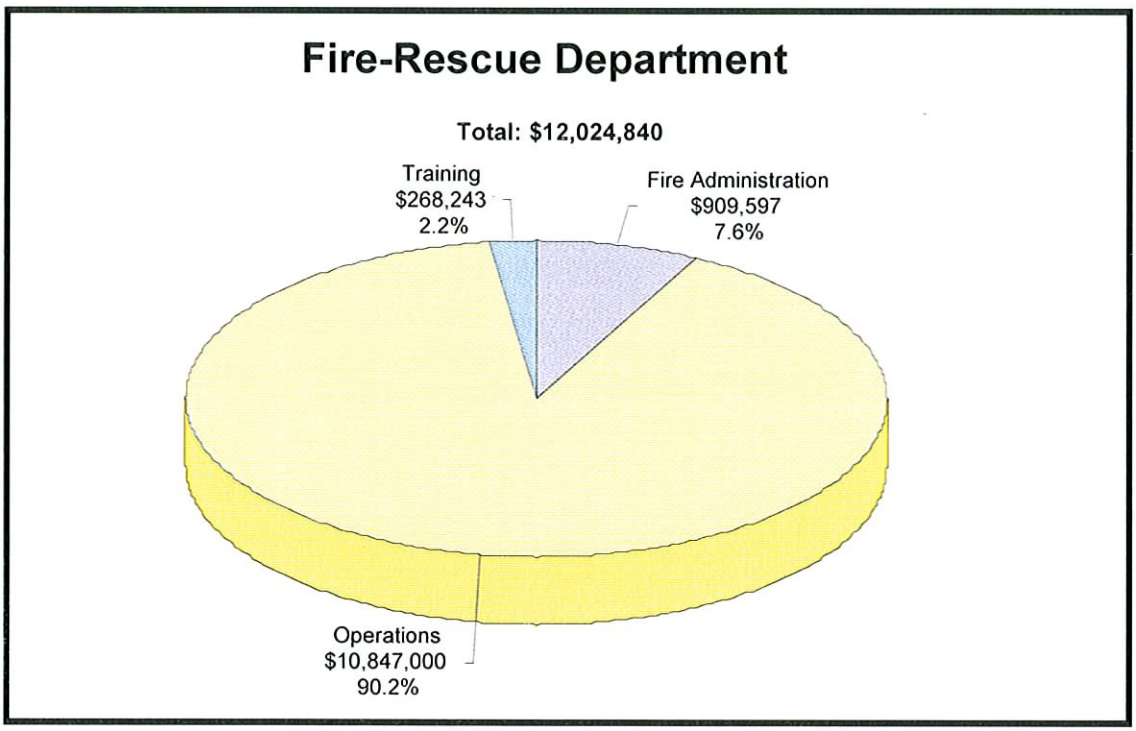
| Workload Indicators | FY2004 ACTUAL | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|---|
| Code Violation Reports | 3,000 | 3,000 | 3,100 | 4,500 | 2,083 |
| Code Violation Cases Scheduled for CEB | 208 | 295 | 325 | 470 | 296 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Support Services Captain** | 0.00 | 0.00 | 0.00 | 0.50 | 0.50 |
| **Support Services Sergeant** | 0.00 | 0.00 | 0.00 | 0.50 | 0.50 |
| **Code Enforcement Officer II** | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| **Code Enforcement Officer I** | 0.00 | 0.00 | 0.00 | 1.50 | 1.50 |
| **Parking/Code Enforcement Specialist** | 0.00 | 0.00 | 0.00 | 0.50 | 0.75 |
| | 0.00 | 0.00 | 0.00 | 4.00 | 4.25 |

# Fire-Rescue

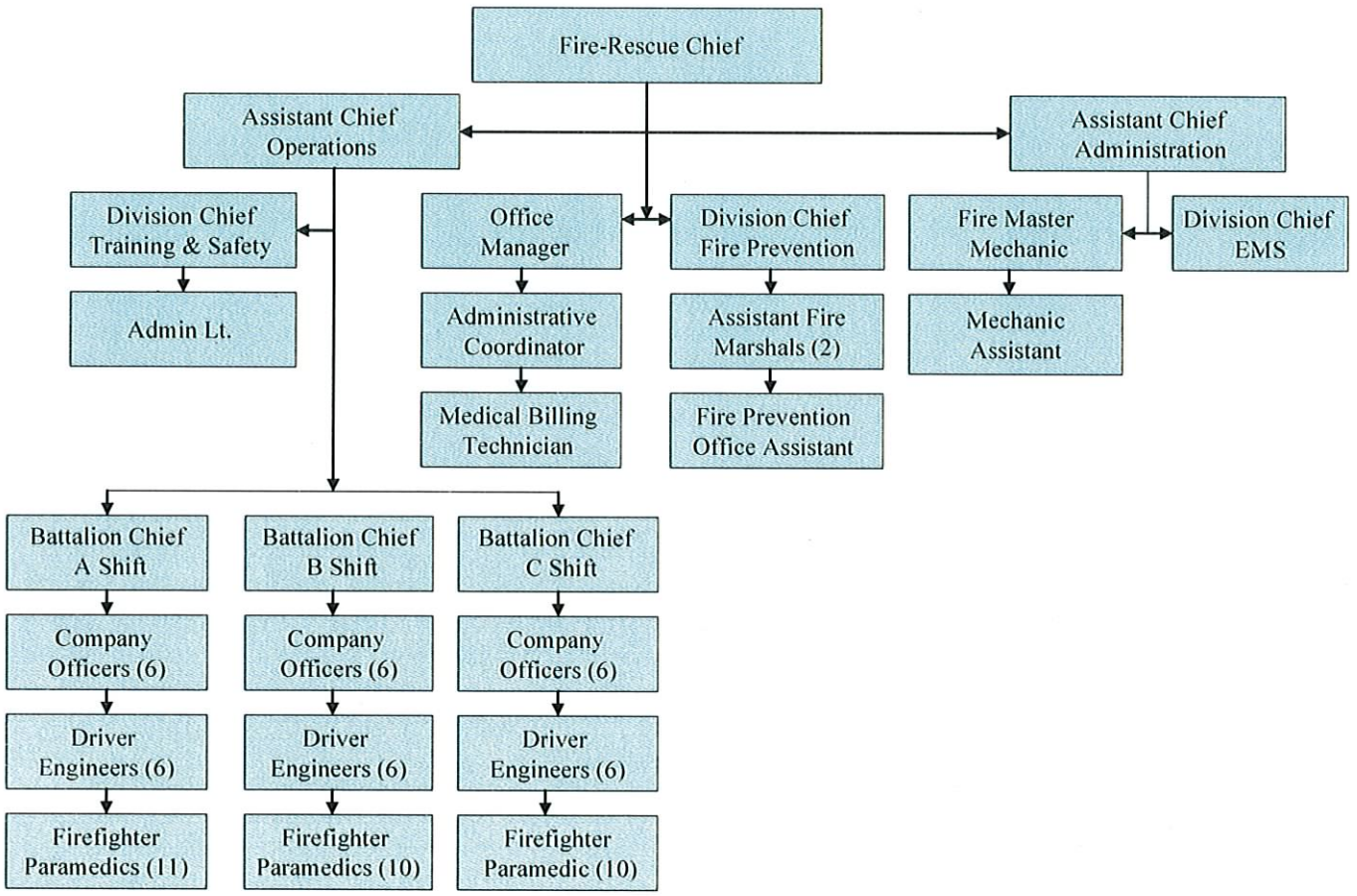
# Fire-Rescue Department

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




| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2009 Budget |
|---|---|---|---|---|
| **Revenues** | $665,906 | $553,573 | $648,400 | $706,900 |
| **Expenditures** | $9,872,342 | $11,083,144 | $11,409,420 | $12,024,816 |

# Fire-Rescue Department




| | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **Total Full Time Equivalent Employees** | 80.00 | 81.00 | 81.50 | 81.50 |

# Fire-Rescue Department

## Key Results and Measurement Methodology

| | |
|---|---|
| Key Result #1 | Improve response times to meet the industry standards for arrival at all emergency incidents to begin conducting EMS and Fire Operations |
| Measurement | Average Response Time - 8 minutes or less 90% of the time.<br><br>Update:<br>New reporting software measures the time intervals in fractile increments making the data more accurate. |
| Measurement | EMS Transports - Transport to designated hospitals 90% of the time<br><br>Update:<br>The new guidelines for transporting EMS patients to select hospital for cardiac, stroke and trauma calls have all been implemented . EMS testing will be continued for all paramedics with both written and practical testing. |
| Key Result #2 | Reduce number of vehicle accidents and personnel injuries |
| Measurement | Safety Committee - Review 90% of all accident and injury reports<br><br>Update:<br>The Safety Committee meets on a quarterly basis with representatives from both labor and management to review all accident and injury reports. A new traffic light has been reviewed and approved as a capital improvement for FY 09 to reduce the realized hazard to personnel when pulling into and out of the North Fire-Rescue station. |

# Fire-Rescue Department

## Key Results and Measurement Methodology

| | |
|---|---|
| Key Result #3 | Reduce property loss in residential buildings |
| Measurement | Confine fires to Building of Origin in at least 90% of all residential fires<br><br>Update:<br>100% confinement of fires to building of origin in 14 structure fires from June 1, 2006-September 30, 2008. |
| Measurement | Provide American Heart Association CPR and AED programs for target groups within the Town.<br><br>Update:<br>Completed CPR & AED training for residents and employees employed by local business owners. Our target was to teach at least 20 or more CPR & AED classes were taught to Town residents and businesses with a total number of at least 200 people being trained. |

# Fire-Rescue Department

## Fire Department - All Programs
### Revenue Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Fire Supplemental Compensation | 25,948 | 26,012 | 29,000 | 26,000 | 26,000 | -10.34% |
| Special Detail | 116,446 | 58,230 | 65,000 | 80,000 | 109,000 | 67.69% |
| EMS Grant-PB County | 45,922 | 55,412 | 19,200 | 19,200 | 50,000 | 160.42% |
| Room Rental - South Fire | 515 | 210 | 300 | 300 | 300 | 0.00% |
| False Alarms | 0 | 100 | 134,100 | 50,000 | 50,000 | -62.71% |
| Fireworks Permit | 4,000 | 2,040 | 3,000 | 4,000 | 4,000 | 33.33% |
| Bonfire Permit | 2,100 | 3,880 | 5,000 | 3,000 | 3,000 | -40.00% |
| Fire Hydrant Flow Test | 2,500 | 525 | 2,800 | 2,800 | 2,800 | 0.00% |
| Hot Works Permit | 825 | 1,575 | 1,500 | 4,000 | 1,500 | 0.00% |
| Technical Fire Inspections | 2,000 | 8,110 | 7,000 | 15,000 | 13,800 | 97.14% |
| Public Assembly | 1,860 | 2,030 | 2,500 | 3,000 | 1,500 | -40.00% |
| Fire Prevention Annual Inspection Fee | 35,496 | 45,915 | 54,000 | 54,000 | 75,000 | 38.89% |
| Hazmat Fee | 0 | 0 | 0 | 0 | 30,000 | 100.00% |
| EMS Transport Fees | 428,294 | 349,534 | 325,000 | 340,000 | 340,000 | 4.62% |
| TOTALS | 665,906 | 553,573 | 648,400 | 601,300 | 706,900 | 9.02% |

# Fire-Rescue Department

## REVENUES

**FEMA Grant:**
The Federal Emergency Management Agency (FEMA) offers an annual Assistance to Firefighters Grant to enable Fire-Rescue Departments to address critical needs or improve and/or enhance their service in the areas of (1) Fire Operations and Firefighter Safety, (2) Fire Prevention, (3) Emergency Medical Services, or Vehicle Acquisition. Over the past several years the Fire-Rescue Department has been awarded the following amounts:

| | | | |
|---|---|---|---|
| * | 2001 | Personal Protective Equipment | $30,543 |
| * | 2002 | Thermal Imaging Cameras (3) Cascade System & Containment System (2) | $41,215 |
| * | 2003 | Plymovent Systems for Fire Stations 2 and 3 | $58,962 |
| * | 2004 | Personal Protective Equipment | $90,594 |

Grants submitted for 2005, 2006, and 2007 were not chosen for funding.

**Fire Supplemental Compensation:**
Certified Firefighters who hold an Associates Degree or a Bachelors Degree may receive funding from the State's 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 35 employees who receive supplemental compensation.

**Special Detail:**
Employees assigned to work special details such as large events, parties, etc., are paid time and one-half their 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 $90 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. Over the past several years, the Fire-Rescue Department has been successful in receiving funding for the following equipment:

| | | | |
|---|---|---|---|
| * | 2003 | Stair Pro Stair Chair | $12,712 |
| * | 2004 | Autopulse & CPAP-OS | $44,278 |
| * | 2005 | EMS First Response Trailer | $46,922 |
| * | 2006 | Pneumatic Stryker Stretchers | $42,588 |
| * | 2007 | MegaCode Kelly & Skills training | $16,662 |

The Department submitted the 2008 grant package in late March requesting $54,667 for the purchase of four Glidescope Rangers.

# Fire-Rescue Department

**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.

**False Alarms:**
Ordinance 18-07 was approved by Town Council on August 14, 2007. 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.

# Fire-Rescue Department

**EMS Transport Fees:**
The revenue from the E.M.S. Transport Billing program comes primarily from Medicare, private insurance, and the patient. Resolution No. 27-08 approved by the Town Council in April 2008 set new rates for E.M.S. Transport Billing. The overall collection rate for this program during FY2008 was 86.58% with revenue totaling $345,080.

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# Fire-Rescue Department

## Fire Department - All Programs
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 6,049,693 | 6,211,786 | 6,236,200 | 6,337,000 | 6,768,700 | 8.54% |
| Employee Benefits | 2,717,307 | 3,631,953 | 3,948,624 | 3,947,624 | 4,024,919 | 1.93% |
| Contractual | 174,563 | 251,588 | 160,690 | 140,290 | 205,390 | 27.82% |
| Commodities | 420,473 | 428,693 | 338,710 | 364,890 | 339,390 | 0.20% |
| Capital Outlay | 110,449 | 168,706 | 8,000 | 68,000 | 64,200 | 702.50% |
| Depreciation | 304,858 | 295,419 | 622,196 | 622,196 | 622,217 | 0.00% |
| Other | 94,999 | 94,999 | 95,000 | 95,000 | 0 | -100.00% |
| TOTALS | 9,872,342 | 11,083,144 | 11,409,420 | 11,575,000 | 12,024,816 | 5.39% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Changes reflect the addition of preventive maintenance and warranties on equipment as well as increases for mandatory training for certifications.

**Commodities:**
Contains software for tracking maintenance and repairs on SCBA, increases in fuel, motor oil, and medical supplies.

**Capital Outlay:**
Increase was due to the inclusion of grant equipment fund expenditure related to revenue from Palm Beach County EMS Grant.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# Fire-Rescue Department

## Program 411 - Fire Administration
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 397,751 | 440,990 | 494,500 | 495,300 | 520,600 | 5.28% |
| Employee Benefits | 167,213 | 230,633 | 255,579 | 253,979 | 274,200 | 7.29% |
| Contractual | 58,825 | 51,987 | 48,790 | 48,790 | 48,290 | -1.02% |
| Commodities | 26,042 | 19,295 | 17,510 | 19,990 | 18,990 | 8.45% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 10,383 | 19,611 | 47,517 | 47,517 | 47,517 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 660,214 | 762,516 | 863,896 | 865,576 | 909,597 | 5.29% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Decrease is due to elimination of the Employee Events line item and a decrease in copy machine charges.

**Commodities:**
Increase occurred in computer related software and supplies line items. A software program added this fiscal was required for the proper tracking of maintenance and repairs on the Department's SCBA equipment.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Maintain a professional Fire-Rescue agency. |
| Measure: | Begin process for 100% compliance with Accreditation standards for completion in 2012.<br><br>Update<br>Began internal review of polices and procedures to comply with National Fire Protection Association industry standards. Completed revision of 100% of Department's Rules and Regulations to comply with Accreditation standards. Will make application in January 09 |
| Result: | Maximize EMS transport revenue through efficient, timely filing of claims |
| Measure: | Maintain collection rate of 85% or better<br><br>Update<br>The collection rate on FY08 invoices to date is 86.58%.The introduction of a new cashiering system will further strengthen the collection result. |
| Result: | Maintain ISO classification |
| Measure: | Review policies and procedures to maintain best possible ISO Fire Insurance rating.<br><br>Update<br>Fully implemented new software to ensure 100% documentation of fire activities required to maintain a positive ISO class rating. ISO evaluation to commence in June 2009. |
| Result: | Conduct the work of Fire Administration in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program increased from 1.34% in FY08 to 1.35% in FY09. |

# Fire-Rescue Department

| Workload Indicators | FY2004 ACTUAL | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|---|
| EMS Transport Revenue | $243,514 | $251,220 | $428,294 | $349,533 | $345,080 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Fire-Rescue Chief** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Assistant Chief, Administration Chief** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **EMS Division Chief (EMS Coordinator)** | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Administrative Lieutenant** | 0.50 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Office Manager** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Administrative Coordinator (Secretary II)** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **EMS Billing Technician** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **TOTALS** | 6.50 | 6.00 | 6.00 | 6.00 | 6.00 |

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# Fire-Rescue Department

## Program 417 - Operations
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 5,541,580 | 5,660,223 | 5,627,900 | 5,727,900 | 6,136,900 | 9.04% |
| Employee Benefits | 2,506,834 | 3,343,392 | 3,627,431 | 3,628,031 | 3,689,000 | 1.70% |
| Contractual | 51,169 | 121,712 | 39,400 | 37,400 | 70,200 | 78.17% |
| Commodities | 383,672 | 387,602 | 303,100 | 326,800 | 312,000 | 2.94% |
| Capital Outlay | 110,449 | 164,731 | 8,000 | 68,000 | 64,200 | 702.50% |
| Depreciation | 294,475 | 275,808 | 574,679 | 574,679 | 574,700 | 0.00% |
| Other | 94,999 | 94,999 | 95,000 | 95,000 | 0 | -100.00% |
| TOTALS | 8,983,178 | 10,048,467 | 10,275,510 | 10,457,810 | 10,847,000 | 5.56% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Increase due to new preventive maintenance contracts and warranties for equipment such as the Autopulse, Quantum Engine, Autovent, CPAP-OS, and apparatus inspections.

**Commodities:**
Increase is due in large part to apparatus related expenses such as repair costs, fuel and motor oil, and shop supplies. There was also an increase in medical supplies. These increases were offset slightly with a reduction in minor operating equipment and other supplies.

**Capital Outlay:**
Increase is due to the reflection of the annual EMS Grant equipment amount as compared to fiscal year 2008. There is also a slight increase in machinery and equipment for medical equipment.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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

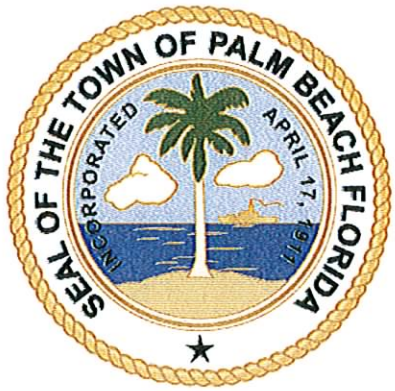
**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Maintain optimum fire response time to enhance life safety and property protection |
| Measure: | First unit response time of 8 minutes or less from receipt of alarm to arrival 90% of the time<br><br>Update<br>New reporting software measures the time intervals in fractile increments makind the data more accurate. |
| Result: | Minimize property loss as a result of structure fires |
| Measure: | Contain structure fires to building of origin 80% of the time<br><br>Update<br>100% confinement of fires to building of origin in 14 structure fires from June 1, 2006-September 30, 2008. |
| Result: | Maintain optimum response time for ALS/EMS to enhance life safety support |
| Measure: | First ALS unit response time of 7 minutes or less 90% of the time<br><br>Update<br>New reporting software measures time intervals in fractile increments making the data more accurate. |
| Result: | Minimize time between arrival and transport on cardiac, stroke and trauma alerts |
| Measure: | Meet or exceed industry standards for treatment and rapid transport<br><br>Update<br>International Trauma Life Support training to comply with industry standards for rapid treatment and transport of EMS patients was conducted in July of 2008. |
| Result: | Maintain EMT/Paramedic re-certification of all personnel as required |
| Measure: | Achieve 100% of required training to maintain certification required by Florida State Statute<br><br>Update<br>100% compliance for required re-certification of 100% of personnel to comply with state statutes. Continue to use EMS/Fire training tracking program to maintain compliance. Continue to appropriate funds toward those training programs that maintain the result. |
| Result: | Conduct the work of Operations an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program increased from 15.97% in FY08 to 16.11% in FY09. |

# Fire-Rescue Department

| Workload Indicators | FY2004 ACTUAL | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|---|
| Number of Medical Calls | 1,580 | 1,571 | 1,134 | 1,559 | 1,507 |
| Average Response Time (EMS) | 3:31 | 4:43 | 4:44 | 4:43 | 6:17 |
| Number of Patients | 1,533 | 1,538 | 1,134 | 1,714 | 1,595 |
| Number of Transports | 974 | 1,000 | 685 | 1,061 | 971 |
| Number of Fire Calls | 1,341 | 1,346 | 951 | 1,326 | 1,369 |
| Average Response Time (Fire) | 4:09 | 5:21 | 5:37 | 5:27 | 7:23 |
| Fire Loss | $8,256,200 | $384,350 | $227,500 | $5,079,240 | $1,671,190 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Assistant Chief, Operations** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Battalion Chief** | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| **EMS Division Chief** | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Lieutenant** | 15.00 | 18.00 | 18.00 | 18.00 | 18.00 |
| **F/F, D/O, Paramedic** | 52.00 | 49.00 | 50.00 | 50.00 | 50.00 |
| **Fire Mechanic** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Mechanic Assistant** | 0.00 | 0.00 | 0.00 | 0.50 | 0.50 |
| **TOTAL** | 72.00 | 73.00 | 74.00 | 74.50 | 74.50 |

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# Fire-Rescue Department

## Program 418 - Training
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 110,362 | 110,573 | 113,800 | 113,800 | 111,200 | -2.28% |
| Employee Benefits | 43,260 | 57,928 | 65,614 | 65,614 | 61,719 | -5.94% |
| Contractual | 64,569 | 77,889 | 72,500 | 54,100 | 86,900 | 19.86% |
| Commodities | 10,759 | 21,796 | 18,100 | 18,100 | 8,400 | -53.59% |
| Capital Outlay | 0 | 3,975 | 0 | 0 | 0 | 0.00% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 228,950 | 272,161 | 270,014 | 251,614 | 268,219 | -0.66% |

**EXPENDITURES**

**Salaries and Wages:**
Reassignment of personnel due to promotions created an overall decrease in this category.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Increase covers required training for recertification and software renewal for documentation program. This training is required to meet Federal, State, and local mandates.

**Commodities:**
Decrease is due to a significant reduction in publications and subscription and minor operating equipment.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Enhance Incident Command System capabilities for managing critical incidents |
| Measure: | Provide National Incident Management System (NIMS) training for 100% of fire-rescue department personnel.<br><br>Update<br>Conducted training for 100% of operations personnel on I-700 and I-100 NIMS program. Conducted training for 100% of Command Officers on I-200 and I-300 NIMS program. |
| Result: | Enhance EMS response capabilities through Medical Director approved training programs |
| Measure: | Provide training for 80% of department personnel in EMS training using props for simulation under controlled conditions<br><br>Update<br>Completed Medical protocol testing for 100% of new paramedics with Mega-Code Kelly under the direction of the Department's Medical Director. Continued Field Training Officers Program to provide monthly training for 100% of operations personnel. |
| Result: | Enhance Fire Suppression response capabilities through NFPA approved firefighting training |
| Measure: | Provide training for 80% of department personnel in fire training using props for simulation under controlled conditions<br><br>Update<br>Conducted Live Fire training for 80% of personnel using a Fire Blast Trailer, and also conducted Live Fire training in joint operation with WPB Fire-Rescue on houses in WPB under the direction of Fire Instructors. |
| Result: | Enhance a standard mechanism for the evaluation of minimum acceptable performance during training or initial fire suppression and rescue activities. |
| Measure: | Provide training for 80% of department personnel in fire suppression and rescue activities using the NFPA 1410 basic evolution drills.<br><br>Update<br>Conducted monthly NFPA 1410 basic evolution drills for 80% of the department personnel on initial fire suppression and rescue activities. Field Training Officers will coordinate these drills with members assigned to their shift. |

# Fire-Rescue Department

| | |
|---|---|
| Result: | Enhance Hazardous Materials response capabilities through NFPA approved Haz. Mat. training |
| Measure: | Provide training for 80% of department personnel at the Haz. Mat. Operations Level through classroom sessions and training drills.<br><br>Update<br>Planned hazardous materials training class for May 2009 for 80% of operations personnel to comply with County-wide Level of Service standard, Haz. Mat. Operations Level. |
| Result: | Enhance Fire Suppression response capabilities through approved Truck Operations training. |
| Measure: | Provide training for 80% of department personnel in Truck Operations using props for simulation under controlled conditions and classroom training.<br><br>Update<br>Conduct Live Fire training for 80% of personnel using the Fire Blast Trailer for Truck Operations tactics. Conduct Truck Operations classroom and Company level Truck Operations training of 80% of personnel. |
| Result: | Enhance probationary training through the use of the Field Training Officers. |
| Measure: | Provide training, testing and follow-up for 100% fo department probationary personnel throughout their probationary year.<br><br>Update:<br>Conduct monthly evaluations for 100% of department probationary personnel throughout their probationary year including training, testing and follow-up. |
| Result: | Enhance EMS response capabilities through Medical Director approval Advanced Cardiac Life Support training. |
| Measure: | Provide training for 100% of department Paramedic personnel through the Medical Director approved Advanced Cardiac Life Support training.<br><br>Update: Conduct Advanced Cardiac Life Support training for 100% of personnel under the direction of Medical Director. |
| Result: | Enhance EMS response capabilities through Emergency Medical Learning & Resource Center approved bio-terrorism and WMD preparedness training. |
| Measure: | Provide training for 80% of department personnel in EMS training using a Mobile Emergency Medicine Simulation Lab.<br><br>Update: Conduct training for 80% of personnel using the Mobile Emergency Medicine Simulation Lab to develop skills necessary to recognize and treat victims of chemical or biological injuries. |
| Result: | Enhance EMS and Fire response capabilities through Aeromedical Ground Crew training. |

# Fire-Rescue Department

| | |
|---|---|
| Measure: | Provide training for 80% of department personnel in Aeromedical Ground Crew training in coordination with TraumaHawk Helicopter from the Health Care District.<br><br>Update: Conduct Aeromedical Ground Crew training for 80% of department personnel in coordination with TraumaHawk Helicopter including practice landings and takeoffs, and landing zone requirements. |
| Result: | Conduct the work of training an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br><u>Update</u><br>The percentage of general fund budget dedicated to this program decreased from .42% in FY08 to .40% in FY09. |

| Workload Indicators | FY2004 ACTUAL | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|---|
| Annual Training Hours | 47,472 | 46,277 | 47,000 | 46,916 | 0* |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| Training and Safety Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

* Began new program to more accurately track training hour requirements according to ISO classification standards. New data will be available in FY09

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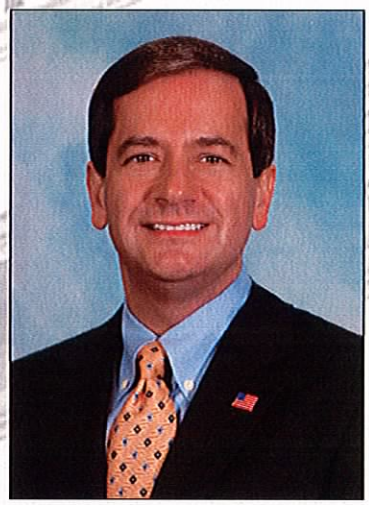
# Police

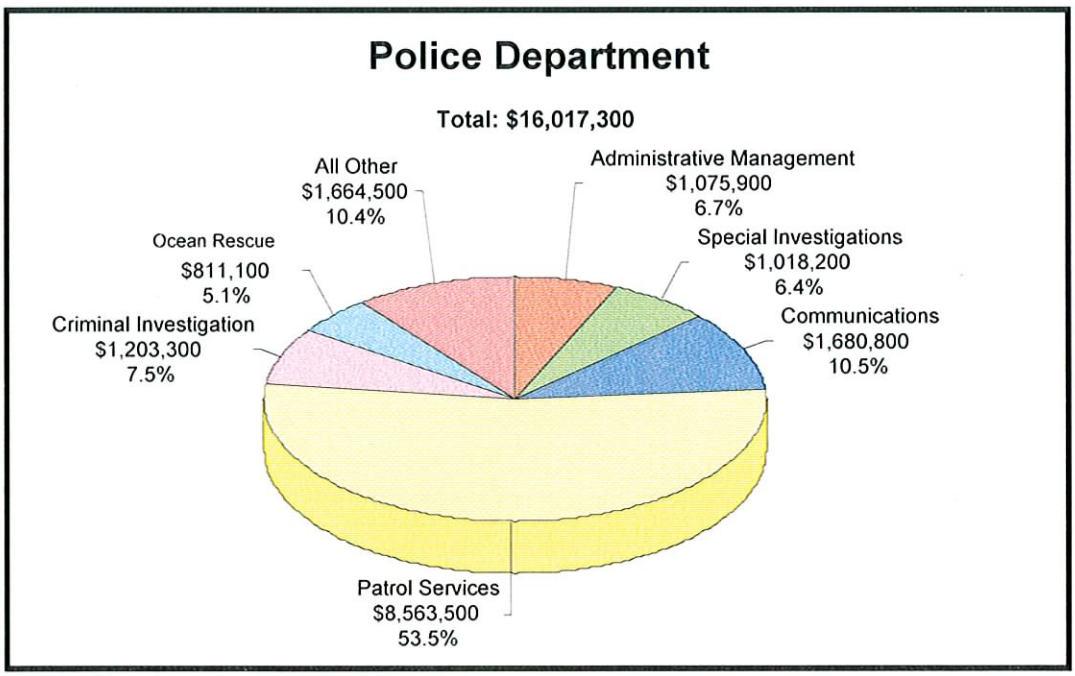


# Police Department

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

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

through pro-active and creative means.



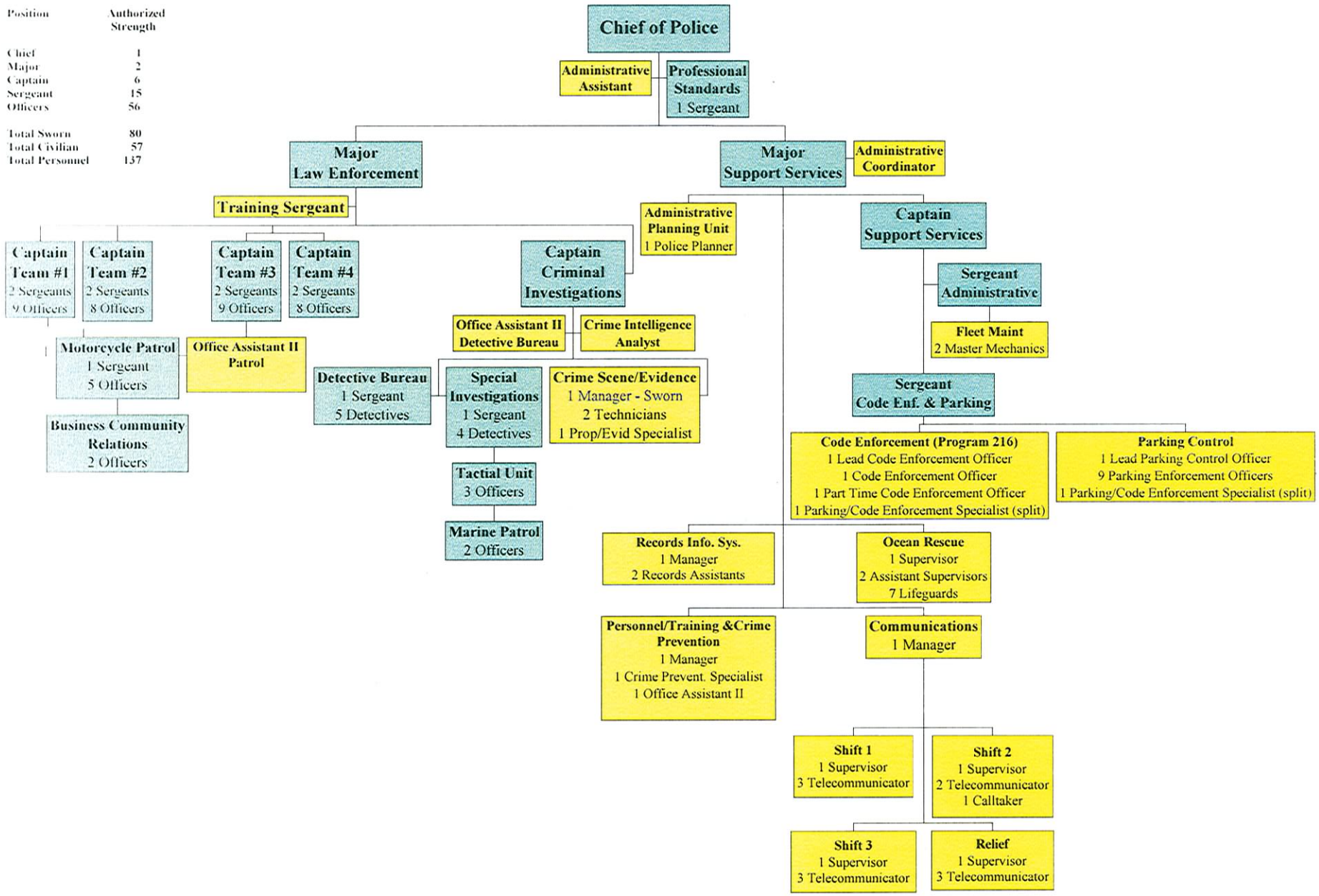

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2009 Budget |
|---|---|---|---|---|
| **Revenues** | $1,266,927 | $1,212,612 | $1,873,586 | $1,794,000 |
| **Expenditures** | $14,991,415 | $14,682,912 | $16,076,893 | $16,017,300 |

| | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **Total Full Time Equivalent Employees** | 131.00 | 131.00 | 129.50 | 129.50 |

# PALM BEACH POLICE DEPARTMENT
## ORGANIZATIONAL CHART
## FY 2009

Staffing Table

| Position | Authorized Strength |
|---|---|
| Chief | 1 |
| Major | 2 |
| Captain | 6 |
| Sergeant | 15 |
| Officers | 56 |
| Total Sworn | 80 |
| Total Civilian | 57 |
| Total Personnel | 137 |



# Police Department

Mission: The Palm Beach Police Department is dedicated to the prevention of crime and the protection of life and property; the preservation of peace, order and safety; the enforcement of laws and ordinances; and, the safeguarding of constitutional guarantees; through pro-active and creative means.

| | |
|---|---|
| Result: | The perception of safety in the community is enhanced through effective policing practices. |
| Measure: | At least 85% of respondents choosing responses of either "Strongly Agree" or "Agree" to the following survey question: "I feel safe in Palm Beach."<br><br>Update:<br>2006 Results: 99.6% The department anticipates conducting a survey in November/December 2008 with results compiled in early 2009. |
| Result: | Pro-active measures result in the prevention and reduction of crime and protection of life and property. |
| Measure: | Crime rate for violent crime below that of the United State and State of Florida averages.<br><br>Update:<br>2007 U.S. Violent Crime decreased 0.7%<br>2007 U.S. Property Crime decreased 1.4%<br><br>2007 State of Florida Violent Crime increased by 2.4%<br>2007 State of Florida Property Crime increased by 3.5%<br><br>2007 Palm Beach Serious (Part 1) Crime decreased 9.48%<br>2007 Palm Beach Other Reportable Crime decreased by 10.71% |
| Result | Police operations and programs are effective in maintaining or increasing the quality of life in the community. |
| Measure: | At least 85% of respondents choose responses of either "Exceeds" or "Meets" to the following survey question: "Police Department's effectiveness at preventing crime and enforcing laws."<br><br>At least 85% of respondents choose either "Excellent" or "Good" when asked "overall, how would you rate the Palm Beach Police Department in providing police services?"<br><br>Update:<br>2006 Results: "Excellent" 81.7% "Good" 17.2% Combined 98.8%<br><br>The department anticipates conducting a survey in November/December 2008 with results compiled in early 2009. |

| | |
|---|---|
| Result: | A successful police mission is accomplished via education, awareness, training, and community partnerships. |
| Measure: | Memberships to Palm Beach Crime Watch and the Palm Beach Marine Crime Watch equal or exceed 10% of the resident population as defined by the US Census Bureau<br><br>Update:<br>2000 Census Population 10,468<br><br>P.B. Crime Watch/Marine Crime Watch Membership:<br>2006 - 1,133 2007 - 1,040 2008 - 1,128 |
| Measure: | The Palm Beach Police Department's internet web site experiences an average of at least 2,500 successful hits per day.<br><br>Update:<br>In FY2007, the Palm Beach Police Department had an average of 4,095 hits per day on the website. During FY2008, the department received on the average 5,935 hits per day by an average of 353 visitors per day. |
| Measure: | Provide Citizen and Teen Police Academy programs to at least 75 persons per year.<br><br>Update:<br>Two Citizen and one Teen Academy sessions were presented in FY 2007 with a total of 80 participants. During FY2008, the department has held three Citizen Academies with a total of 74 participants. The annual Teen Academy was held in June 008 with 21 participants. |

# Police Department

## Police Department - All Programs
### Revenue Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Bullet Proof Vests Grant | 1,423 | 0 | 17,700 | 21,100 | 21,100 | 19.21% |
| FDLE Justice Assistance Grant | 2,588 | 1,311 | 1,500 | 2,500 | 2,500 | 66.67% |
| Local Law Enforcement Block Grant | 1,931 | 0 | 0 | 0 | 0 | 0.00% |
| Seized Tag | 4,083 | 3,167 | 4,000 | 4,000 | 4,000 | 0.00% |
| 911 Equipment Reimbursement | 178,529 | 107,029 | 168,000 | 110,300 | 110,300 | -34.35% |
| $12.50 Citation Monies | 0 | 12,137 | 15,000 | 15,000 | 15,000 | 0.00% |
| Special Assignment Overtime | 322,290 | 321,349 | 350,000 | 320,000 | 486,000 | 38.86% |
| Police ID Cards | 26,230 | 19,743 | 25,000 | 25,000 | 34,900 | 39.60% |
| Burglar Alarm False Alarm Fees | 31,300 | 31,500 | 386,186 | 120,000 | 120,000 | -68.93% |
| Burglar Alarm Registration Fees | 39,473 | 46,278 | 48,000 | 50,000 | 50,000 | 4.17% |
| Burglar Alarm Penalty | 5,528 | 4,682 | 5,500 | 8,000 | 8,000 | 45.45% |
| Burglar Alarm Direct Connect | 9,250 | 4,500 | 5,000 | 5,000 | 5,000 | 0.00% |
| Valet Parking Permit | 4,500 | 3,000 | 4,500 | 6,000 | 6,000 | 33.33% |
| Fines-Parking Meters | 127,377 | 132,218 | 211,000 | 211,000 | 211,000 | 0.00% |
| Penalties-Parking Meters | 91,831 | 84,477 | 75,000 | 80,000 | 80,000 | 6.67% |
| Fines-Other Parking | 204,571 | 239,919 | 339,000 | 339,000 | 339,000 | 0.00% |
| Penalties-Other Parking | 168,439 | 160,198 | 170,000 | 170,000 | 170,000 | 0.00% |
| Moving Violations | 38,633 | 36,996 | 39,000 | 63,000 | 100,000 | 156.41% |
| Revenue/2nd $ Funding | 4,101 | 708 | 4,200 | 4,200 | 4,200 | 0.00% |
| Boot Fees | 4,850 | 3,400 | 5,000 | 5,000 | 27,000 | 440.00% |
| TOTALS | 1,266,927 | 1,212,612 | 1,873,586 | 1,559,100 | 1,794,000 | -4.25% |

# 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 plans to purchase a minimum of 10 vests at a cost of approximately $7,000 to cover the recommended 5 year replacement schedule of bullet proof vests. During FY 2009, the department has budgeted for 11 new vests in order to cover new hires and regular replacements. In addition, funding was provided for the replacement of 5 Tactical vests for the Special Operations Unit. While reimbursement is not guaranteed, jurisdictions with a population of less than 100,000 will receive priority funding to cover 50% of total costs of these vests.

**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 reported Part I (Serious) 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. In recent years, there has not been a matching funds requirement of law enforcement agencies.

**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 2008, the county reimbursed salaries at 10.67%. This trend is expected to continue through FY09.

**$12.50 Citation Monies:**
State mandated collection of monies from traffic citations to offset interoperable radio equipment expenses. The department used collected funds to help offset the purchase of the MaCom radio system in FY08.

**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. Per Town Council resolution effective November 1, 2008, the private entity is charged at a rate of $90 per hour per police officer which off-sets the officer's salary, benefits, and other administrative costs. 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.

# Police Department

**Police ID and Fingerprint Cards:**
The Crime Scene Evidence Unit is responsible for the issuance of all voluntary identification cards, chauffeur permits, bank employee security identification cards and fingerprint cards. Per Town Council resolution the charge for this service was increased to $15.00 per card effective November 1, 2008.

**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 became as follows: 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 Palm Beach 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.

**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. The "Boot" fee was increased to $350 by Town Council Resolution and effective October 1, 2008.

# Police Department

## Police Department - All Programs
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 8,408,845 | 8,375,686 | 9,014,238 | 8,439,000 | 9,347,400 | 3.70% |
| Employee Benefits | 4,486,470 | 4,990,369 | 5,276,803 | 5,184,900 | 5,196,300 | -1.53% |
| Contractual | 1,049,096 | 453,350 | 511,384 | 517,200 | 499,500 | -2.32% |
| Commodities | 446,557 | 479,301 | 444,785 | 476,500 | 459,200 | 3.24% |
| Capital Outlay | 229,486 | 58,702 | 325,678 | 477,000 | 12,500 | -96.16% |
| Depreciation | 367,785 | 325,504 | 502,505 | 502,400 | 502,400 | -0.02% |
| Other | 3,176 | 0 | 1,500 | 1,500 | 0 | -100.00% |
| TOTALS | 14,991,415 | 14,682,912 | 16,076,893 | 15,598,500 | 16,017,300 | -0.37% |

**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. However, police officer and sergeant positions were changed from a pay for performance system to a step plan which is less costly.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Change is the result of increases in various programs for maintenance contracts for such items as the Electronic Chalking System, the MaCom radio system, various hardware associated with the security cameras, updating and printing of the police recruitment brochures, and funding for additional police academy participants. These increases where offset by the elimination of funds for Legal Advice and the reduction of expenses associated with a re-accreditation onsite which occurred in FY08.

**Commodities:**
Change is the result of the increased in fuel costs.

**Capital Outlay:**
The Patrol Unit is the only unit requesting a capital item in FY09. An information display trailer and a traffic information device. Both items are replacement items however, one item had not been incorporated as part of the Town's asset system and the other item will not be fully depreciated until 2012.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# Police Department

## Program 421 - Administrative Management
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 640,487 | 648,842 | 678,847 | 647,700 | 706,100 | 4.01% |
| Employee Benefits | 254,533 | 287,092 | 247,743 | 231,300 | 272,200 | 9.87% |
| Contractual | 54,041 | 48,645 | 69,215 | 59,800 | 47,300 | -31.66% |
| Commodities | 53,986 | 49,129 | 48,940 | 49,800 | 47,500 | -2.94% |
| Capital Outlay | 3,800 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 1,987 | 1,713 | 2,775 | 2,800 | 2,800 | 0.90% |
| Other | 3,176 | 0 | 1,500 | 1,500 | 0 | -100.00% |
| TOTALS | 1,012,010 | 1,035,421 | 1,049,020 | 992,900 | 1,075,900 | 2.56% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Reduction due to the elimination of funds for Legal Advice and a reduction in accreditation related expenses.

**Commodities:**
Reduction in the departments regular uniform account for police officers.

**Capital Outlay:**
There were no requests in FY09.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Overall citizens are satisfied with the services of the Police Department. |
| Measure: | Results from Citizen Satisfaction Survey indicate at least a 90% or higher approval rating in the combined categories of "excellent" and "good".<br><br>Update:<br>2006 Results: 98.8 % The department anticipates conducting a survey in November/December 2008 with results compiled in early 2009. |
| Result: | Maintain a professional law enforcement agency. |
| Measure: | Full compliance with all mandatory and 80% of optional Commission on Accreditation for Law Enforcement Agencies (CALEA) and Commission for Florida Law Enforcement Accreditation (CFA) standards to achieve re-accreditation.<br><br>Update:<br>The department participated in on-site assessments with CALEA and CFA from December 2 - December 6, 2007. The Palm Beach Police Department received re-accreditation confirmation from CALEA commissioners at the national conference held in Atlanta, George on March 15, 2008. The department compiled with all applicable mandatory standards and 100% of the applicable optional standards. The department receive state re-accreditation status from CFA at its commission meeting on June 11, 2008 in Coral Springs, Florida. |
| Result: | Conduct the work of Administrative Management in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service<br><br>Update:<br>The unit's percentage of budget for FY2008 was 1.63%. The unit's percentage of budget for FY2009 is 1.60%. The percentage of general fund budget decreased by .03%. |

| Full Time Equivalent Employees | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **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 422 - Special Investigations Unit (SIU)
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 329,406 | 270,648 | 342,058 | 251,400 | 579,800 | 69.50% |
| Employee Benefits | 210,727 | 237,702 | 250,756 | 236,700 | 379,200 | 51.22% |
| Contractual | 39,235 | 30,665 | 33,400 | 32,000 | 33,800 | 1.20% |
| Commodities | 16,004 | 11,025 | 11,300 | 12,100 | 14,000 | 23.89% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 5,009 | 8,384 | 11,401 | 11,400 | 11,400 | -0.01% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 600,381 | 558,424 | 648,915 | 543,600 | 1,018,200 | 56.91% |

**EXPENDITURES**

**Salaries and Wages:**
Increase is partially due to the transfer of three sworn positions (Tactical Unit) from the Criminal Investigations Unit to the Special Investigations Unit. Additionally it is the result of merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase. However, police officer and sergeant positions were changed from a pay for performance system to a step plan which is less costly.

**Employee Benefits:**
Change is due to the transfer of three sworn position and increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Difference is the result of the Tactical Unit's transfer to the Special Investigations Unit and various related expenses (i.e. cellular phone service, wireless internet, internal vehicle maintenance, etc. ).

**Commodities:**
Increased fuel and vehicle maintenance costs associated with the Tactical Unit transfer to Special Investigations Unit.

**Capital Outlay:**
There were no requests in FY09.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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
- Unmarked crime suppression activities and general support of patrol and investigation
- Reducing residential burglary through proactive strategic and tactical operations

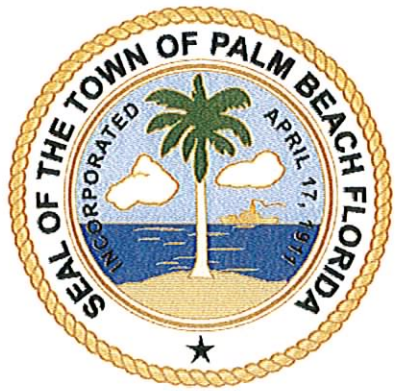
**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Maximize intelligence function relative to crime in Palm Beach. |
| Measure: | Active participation in various intelligence organizations and collection, analysis and dissemination of intelligence information directly effecting criminality in Palm Beach.<br><br>Update:<br>The unit regularly attends monthly intelligence meetings as part of the Regional Domestic Security Task Force for the tri-county area. Additionally, the unit has a designated member who participates in the FBI Joint Terrorism Task Force. |
| Result: | Adequate intelligence records and effective use of confidential informants. |
| Measure: | Measured by number of arrests, investigations, investigations using confidential informants, and number of surveillance hours.<br><br>Update:<br>For FY2008, the Special Investigations Unit had 50 arrests, 259 investigations and conducted 453 hours of surveillance. |
| Result: | Police personnel are well informed of applicable intelligence. |
| Measure: | Intelligence bulletins prepared and disseminated.<br><br>Update:<br>During FY2008, the unit prepared and distributed 48 intelligence bulletins. |
| Result: | Conduct the work of the Special Investigations Unit in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service<br><br>Update:<br>The unit's percentage of department budget for FY2008 was 4.03%. The unit's percentage of budget for FY2009 is 6.18%. The percentage of general fund budget increased from 1.01% to 1.51% which is the result of the transfer of 3 officers that comprised the Tactical Unit from the Criminal Investigations Division to the Special Investigations Unit. |

# Police Department

| Workload Indicators | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL | FY2009 BUDGET |
|---|---|---|---|---|
| Total Cases Investigated | 294 | 243 | 259 | 250 |
| Total Intelligence Reports (Received) | 129 | 135 | 135 | 130 |
| Disseminated Intelligence Bulletins | 42 | 47 | 48 | 46 |
| Tactical Unit Activity Hours (foot, bicycle, surveillance) Note: The Tactical Unit was not fully staffed in FY08 and since June 14, 2008 there have not been any member assigned due to insufficient staff levels. | 1,038 | 1,531 | 369 | 700 |

| Full Time Equivalent Employees | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **Police Sergeant** | 1.00 | 1.00 | 1.00 | 1.00 |
| **Police Officer** | 4.00 | 4.00 | 4.00 | 7.00 |
| **TOTAL** | **5.00** | **5.00** | **5.00** | **8.00** |

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# Police Department

## Program 423 - Records Information Systems Unit
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 137,707 | 144,209 | 148,512 | 149,300 | 155,000 | 4.37% |
| Employee Benefits | 70,980 | 76,198 | 79,869 | 79,900 | 87,700 | 9.80% |
| Contractual | 10,167 | 11,329 | 12,300 | 12,400 | 12,200 | -0.81% |
| Commodities | 5,280 | 3,037 | 4,210 | 4,700 | 4,300 | 2.14% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 191 | 191 | 191 | 200 | 200 | 4.71% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 224,325 | 234,964 | 245,082 | 246,500 | 259,400 | 5.84% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Change due to the slight decrease in training expenses for the HTE User conference.

**Commodities:**
Change due to slight decrease in data processing supplies.

**Capital Outlay:**
There were no requests in FY09.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# Police Department

## PROGRAM: RECORDS INFORMATION SYSTEM UNIT 423

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

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

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

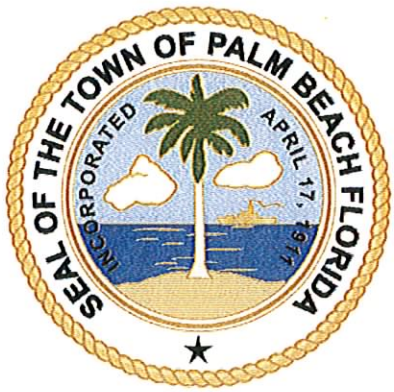
**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Availability of information to the public and the police department. |
| Measure: | Entering records into the department computerized records management system no later than the next business day after the record has been received.<br><br>Update:<br>Data is entered on a daily basis except on weekends, in which case it is entered on Monday morning. |
| Result: | Effective access to public records. |
| Measure: | Provide records requested by the public and police department no later than 3 business days from receipt of the request.<br><br>Update:<br>During FY2008, there were 945 records requests made from the public. The average turn around time was less than 2 days. |
| Result: | Timely and accurate accounting of all department property, equipment, and firearms. |
| Measure: | Accurate yearly audit of Fixed Assets and department property.<br><br>Update:<br>A yearly Fixed Asset Inventory was completed on September 24, 2008 to include digital photographs of items. All department property was accounted for during the inventory. The next inventory will be completed in September 2009. |
| Result: | Conduct the work of the Records Information System Unit in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update:<br>The unit's percentage of department budget for FY2008 was 1.52%. The unit's percentage of budget for FY2009 is 1.57%. The percentage of general fund budget increased from .38% in FY08 to .39% in FY09. |

# Police Department

| Workload Indicators | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL | FY2009 BUDGET |
|---|---|---|---|---|
| Incident Reports | 1,803 | 1,596 | 1,330 | 1,500 |
| Citations/Violations Processed | 5,412 | 4,195 | 3,904 | 4,000 |

| Full Time Equivalent Employees | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **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** |

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# Police Department

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

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 218,081 | 222,950 | 170,815 | 172,000 | 179,900 | 5.32% |
| Employee Benefits | 95,160 | 93,547 | 68,448 | 68,500 | 75,800 | 10.74% |
| Contractual | 24,969 | 22,580 | 33,588 | 32,900 | 47,700 | 42.02% |
| Commodities | 28,087 | 34,658 | 36,970 | 39,300 | 7,500 | -79.71% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 4,182 | 3,661 | 5,139 | 5,100 | 5,100 | -0.76% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 370,479 | 377,396 | 314,960 | 317,800 | 316,000 | 0.33% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Increase the number of recruit officers sent to the Police Academy from four to eight and provide funds for the updating, photography and reprinting of the police recruitment brochure.

**Commodities:**
Decrease is the result of transferring training supplies and ammunition to the Patrol Unit in coordination with the Training Sergeant.

**Capital Outlay:**
There were no requests in FY09.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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
- 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Police officer and civilian training meets training needs and requirements. |
| Measure: | Mandated training standards are met or exceeded by all applicable police department personnel.<br><br>Update:<br>The State of Florida mandates that every officer receive 40 hours of training every four years to maintain their certification. Included every four years must be F.D.L.E. mandated training in Human Diversity, Use of Force, Incident Command System, Domestic Violence and Juvenile Sexual Abuse Investigations. O.S.H.A. required Blood Borne Pathogen training must be done annually. Also included in the training must be high liability areas such as Firearms, Defensive Tactics and Defensive Driver Training. The Palm Beach Police Department provides 56 hours of training per officer, per year, in five week cycles, eight times a year. Telecommunicators and other civilians are always included in any training on subjects relevant to their jobs including N.C.I.C./F.C.I.C. and C.P.R./A.E.D. re-certifications every two years. In addition, the department provides in-service training opportunities to all department personnel, sworn and civilian, in subjects that impact their professional or personal lives. |
| Result: | Public safety is enhanced by responsible community involvement. |
| Measure: | Number of crime watch members and citizens involved in Crime Watch programs.<br><br>Update:<br>The number of crime watch members has decreased to 1,120 as a result of attrition and relocation. It is expected that new memberships will occur as a result of the October 2008 academy. While increasing membership is always a priority, members decided that efforts should also focus on adequate saturation of crime prevention/safety information to the public. During FY2008 the unit distributed 22 crime prevention bulletins and 2 news letters. |
| Result: | Citizens are satisfied with police department crime prevention efforts/programs. |
| Measure: | Results from Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "Excellent" and "Good".<br><br>Update:<br>2006 Results: 95.9% The department anticipates conducting a survey in November/December 2008 with results compiled in early 2009. |

# Police Department

| | |
|---|---|
| Result: | Conduct the work of Training/Personnel/Crime Prev./Public Info. in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update:<br>The unit's percentage of department budget for FY2008 was 1.96%. The unit's percentage of budget for FY2009 is 1.91%. The percentage of general fund budget decreased from .49% in FY08 to .47% in FY09. It should be noted that some cost associated with the training function of the unit was transferred to the Patrol Unit (program 428) as a result of the selection of a training sergeant to oversee the departments training program. |

| Workload Indicators | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL | FY2009 BUDGET |
|---|---|---|---|---|
| Crime Prevention Activities | 79 | 69 | 80 | 85 |
| Volunteers | 74 | 84 | 103 | 110 |
| Palm Beach Crime Watch Members | 1,133 | 1,140 | 1,128 | 1,140 |

| Full Time Equivalent Employees | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **Civilian Manager** | 1.00 | 1.00 | 1.00 | 1.00 |
| **Civilian Training Coordinator** | 1.00 | 1.00 | 0.00 | 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** | **3.00** | **3.00** |

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# Police Department

## Program 425 - Communications Unit
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 819,821 | 817,281 | 919,378 | 823,800 | 930,500 | 1.21% |
| Employee Benefits | 410,823 | 442,587 | 477,020 | 460,300 | 506,000 | 6.08% |
| Contractual | 759,150 | 109,018 | 148,253 | 149,400 | 165,600 | 11.70% |
| Commodities | 13,541 | 10,842 | 14,115 | 14,100 | 8,300 | -41.20% |
| Capital Outlay | 0 | 9,990 | 115,678 | 247,700 | 0 | -100.00% |
| Depreciation | 11,345 | 13,931 | 70,394 | 70,400 | 70,400 | 0.01% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 2,014,680 | 1,403,649 | 1,744,838 | 1,765,700 | 1,680,800 | -3.67% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Increase due to anticipated maintenance/operational costs associated with the MaCom radio system and the Municipal Public Safety Commission Consortium.

**Commodities:**
Change is the result of monies budgeted in FY08 for office cabinetry and chairs that was not necessary in FY09.

**Capital Outlay:**
There were no requests in FY09.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Process calls for service in timely fashion to maximize effectiveness. |
| Measure: | Meet or exceed established standards and policies.<br><br>Update:<br>The unit goal is to dispatch Priority 1 emergency calls in less than 1 minute and 30 seconds.<br><br>FY 2007 priority 1 emergency calls for service were dispatched on the average in 57 seconds.<br>FY 2008, priority 1 emergency calls for service were dispatched on the average in 55 seconds. |
| Result: | Citizen satisfaction in Communication's role in receiving and processing calls for service. |
| Measure: | Results from Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the "Very satisfied" category with regard to the overall performance. (Note this question related to helpfulness and courtesy in the 2003 survey).<br><br>Update:<br>2006 Results: 100% The department anticipates conducting a survey in November/December 2008 with results compiled in early 2009. |
| Result: | Employees are well-trained and maintain appropriate skills and abilities. |
| Measure: | Meet or exceed established training standards and certification.<br><br>Update:<br>Monthly unit in-service training includes such training as: police and fire rescue call handling and skills and equipment training in addition to policy and EMD protocol review. Monthly training is reported as four continuing education hours. Employees are encouraged to participate in advanced education and skills programs, internal, local, regional and statewide committees and projects as the unit schedule allows. Currently 100% of unit members are current in their required certifications.<br><br>CTO: Participation in 15 week CTO program, which included HIPPA, when first employed.<br><br>Other Required Training:<br>Telecommunicators require various certifications/recertifications and training on the following schedule: FCIC every two years; EMD every two years (in addition to protocol reviews and quarterly Continuing Dispatch Education (CDE) journal credits); 911 every year; TDD every year; CPR/AED every two years.<br><br>Other training as determined necessary: Terrorism, Hurricane Preparedness, Incident Command System (ICS) 100, 200, 700 and 800. Participate in annual applicable departmental in-service training as required by policy and/or accreditation (i.e. human diversity, blood borne pathogens, domestic violence, ethics, etc). |

# Police Department

| | |
|---|---|
| Result: | Conduct the work of the Communications Unit in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service<br><br>Update:<br>The unit's percentage of department budget for FY2008 was 10.85%. The unit's percentage of budget for FY2009 is 10.20%. The percentage of general fund budget decreased from 2.71% in FY08 to 2.5% in FY09. |

| Workload Indicators | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL | FY2009 BUDGET |
|---|---|---|---|---|
| Police Calls | 79,740 | 79,362 | 80,193 | 80,000 |
| Fire Calls | 1,961 | 1,944 | 2,361 | 2,152 |
| Medical Calls | 2,214 | 2,157 | 1,641 | 1,900 |

| Full Time Equivalent Employees | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **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** |

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# Police Department

## Program 426 - Crime Scene/Evidence Unit
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 225,620 | 203,962 | 241,012 | 227,600 | 239,800 | -0.50% |
| Employee Benefits | 109,716 | 118,291 | 126,584 | 123,400 | 129,500 | 2.30% |
| Contractual | 16,265 | 13,661 | 17,600 | 15,400 | 16,300 | -7.39% |
| Commodities | 18,726 | 17,568 | 17,160 | 17,200 | 19,000 | 10.72% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 10,365 | 9,827 | 12,347 | 12,300 | 12,300 | -0.38% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| **TOTALS** | 380,692 | 363,309 | 414,703 | 395,900 | 416,900 | 0.53% |

**EXPENDITURES**

**Salaries and Wages:**
Slight decrease is the result of a new hired replacing a long term employee which off set the increase for merit pay for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase. Additionally, police officer and sergeant positions were changed from a pay for performance system to a step plan which is less costly.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Reduction due to reduced color print processing costs and maintenance fees.

**Commodities:**
Increase for the purchase of two Microcon Biological Control Filtering System for the narcotics and evidence room which is partially offset by the reduction in Other Supplies.

**Capital Outlay:**
There were no requests in FY08.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Proper collection and storing of property and evidence. |
| Measure: | Successful inspections/audits of the unit's property and evidence.<br><br>Update:<br>In accordance with department policies and accreditation standards he following inspections/audits are required and have been completed for FY2008: CSEU Manager completed a Semi-Annual Inspection in January and July of 2008; the Criminal Investigations Unit Captain performed a random unannounced inspections on April 24, 2008; and the Professional Standards Sergeant conducted an annual audit of property and evidence on April 16, 2008 and a staff inspection of the unit on July 11, 2008. |
| Result: | Thorough and timely development and submission of evidence. |
| Measure: | Utilization of the Automated Fingerprint Identification System; comparison of latent fingerprints; submission of forensic evidence for DNA analysis and comparison.<br><br>Update:<br>During FY2008 the unit performed 5,820 latent comparisons and had 30 identifications. Additionally the unit submitted evidence to the crime lab on 53 occasions. |
| Result: | Provide town residents and businesses useful services. |
| Measure: | Voluntary ID cards produced; civilian fingerprinting program; reproduction of audio, video and photographic evidence.<br><br>Update:<br>During FY2008, 1,463 ID cards were issued; 340 civilians fingerprinted; 160 audio/video reproductions made. |
| Result: | Conduct the work of the Crime Scene/Evidence Unit in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update:<br>The unit's percentage of department budget for FY2008 was 2.58%. The unit's percentage of budget for FY2009 is 2.53%. The percentage of general fund budget decreased from .64$ on FY08 to .62% in FY09. |

# Police Department

| Workload Indicators | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL | FY2009 BUDGET |
|---|---|---|---|---|
| Latent Print Comparisons | 9,585 | 6,224 | 5,820 | 7,000 |
| Fingerprint Identifications | 69 | 154 | 30 | 84 |
| Crime Scenes Processed | 66 | 82 | 58 | 68 |

| Full Time Equivalent Employees | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **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** |

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# Police Department

## Program 428 - Patrol Services
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 4,393,965 | 4,439,925 | 4,715,294 | 4,415,600 | 4,976,500 | 5.54% |
| Employee Benefits | 2,369,711 | 2,672,538 | 2,917,657 | 2,879,900 | 2,827,300 | -3.10% |
| Contractual | 110,045 | 184,931 | 155,820 | 178,300 | 137,600 | -11.69% |
| Commodities | 272,026 | 322,639 | 273,390 | 301,800 | 318,300 | 16.43% |
| Capital Outlay | 146,965 | 42,997 | 0 | 0 | 12,500 | 100.00% |
| Depreciation | 280,885 | 218,000 | 291,306 | 291,300 | 291,300 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 7,573,597 | 7,881,030 | 8,353,467 | 8,066,900 | 8,563,500 | 2.51% |

**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. However, police officer and sergeant positions were changed from a pay for performance system to a step plan which is less costly.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Change is the result of the elimination of rental costs for camera and the increase in anticipated maintenance costs for existing camera equipment.

**Commodities:**
Change due to increase in fuel costs.

**Capital Outlay:**
Increase is the result of providing funds for the purchase of an Information Display Trailer and Traffic Information Device (Survey Counter) that are not yet fully depreciated.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Citizens, businesses, and visitors feel safe and secure in the community. |
| Measure: | Results from Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "very safe" and "somewhat safe".<br><br>Update:<br>2006 Results: 99.6% The department anticipates conducting a survey in November/December 2008 with results compiled in early 2009. |
| Result: | Traffic safety is improved by enforcement of traffic laws and crash prevention activities. |
| Measure: | Report property damage and personal injury resulting from traffic crashes and traffic enforcement index.<br><br>Update:<br>During FY2008 there were 223 traffic accidents investigated. There were thirty injuries as a result of the accidents. The Palm Beach Police Department issued 801 hazardous moving violations during the fiscal year and the traffic index for was 26.7% which is above the departmental goal of 20% or less. |
| Result: | Visible patrol to deter and prevent crime. |
| Measure: | Report number of vehicle, foot, bicycle and ATV hours.<br><br>Update: FY 2007 FY2008<br>Vehicle patrol hours 32,060 35,574<br>Foot patrol hours 6,671 6,106<br>Bike patrol hours 352 474<br>ATV patrol hours 662 215 |
| Result: | Conduct the work of the Patrol Unit in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update:<br>The unit's percentage of department budget for FY2008 was 51.96%. The unit's percentage of budget for FY2009 is 51.98%. The percentage of general fund budget decreased from 12.98% in FY08 to 12.72% in FY09. |

# Police Department

| Workload Indicators | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL | FY2009 BUDGET |
|---|---|---|---|---|
| Calls for Service | 38,312 | 39,095 | 39,182 | 42,762 |
| Arrest by Patrol Officers | 1,877 | 1,861 | 1,401 | 1,713 |
| Business Security Checks | 120,585 | 96,485 | 67,380 | 95,000 |
| Closed House Checks | 7,922 | 6,279 | 5,297 | 6,300 |
| Field Interview Reports | 1,258 | 1,042 | 945 | 1,000 |

| Full Time Equivalent Employees | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **Police Captain** | 4.00 | 4.00 | 4.00 | 4.00 |
| **Administrative Sergeant** | 0.00 | 0.00 | 1.00 | 1.00 |
| **Training Sergeant** | 0.00 | 0.00 | 1.00 | 1.00 |
| **Sergeant** | 8.00 | 8.00 | 8.00 | 9.00 |
| **Police Officer** | 44.00 | 44.00 | 44.00 | 43.00 |
| **Patrol Office Assistant** | 1.00 | 1.00 | 1.00 | 1.00 |
| **Police Mechanic** | 1.00 | 1.00 | 1.00 | 0.00 |
| **Police Master Mechanic** | 1.00 | 1.00 | 1.00 | 2.00 |
| **TOTAL** | **59.00** | **59.00** | **61.00** | **61.00** |

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# Police Department

## Program 429 - Criminal Investigation Unit
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 879,088 | 874,766 | 970,753 | 874,000 | 708,300 | -27.04% |
| Employee Benefits | 556,816 | 615,271 | 611,889 | 603,500 | 411,500 | -32.75% |
| Contractual | 22,219 | 17,148 | 22,908 | 21,000 | 15,600 | -31.90% |
| Commodities | 17,036 | 12,845 | 15,340 | 15,600 | 16,800 | 9.52% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 23,873 | 32,571 | 51,098 | 51,100 | 51,100 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 1,499,032 | 1,552,601 | 1,671,988 | 1,565,200 | 1,203,300 | -28.03% |

**EXPENDITURES**

**Salaries and Wages:**
Decrease is the result of the transfer of three sworn position (Tactical Unit) from the Criminal Investigations Unit to the Special Investigations Unit (program 422). The decrease was offset by merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan and the annual competitive pay increase. However, police officer and sergeant positions were changed from a pay for performance system to a step plan which is less costly.

**Employee Benefits:**
Change is due to the decrease caused by the employee transfer which were offset by increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Change is the result of the decrease in Investigative Funds and Travel/Professional Development expenses.

**Commodities:**
Change due to increase in fuel cots.

**Capital Outlay:**
There were no requests in FY09.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# Police Department

## PROGRAM: CRIMINAL INVESTIGATION UNIT 429

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

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

- Interviewing of witnesses and interrogation of suspects
- Victim contact and follow-up
- Coordinate the flow of investigations and information among other jurisdictions and units
- Dignitary protection for qualified recipients

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Thorough case investigation by interviewing witnesses and suspects. |
| Measure: | Clearance rates at or above the national average.<br><br>Update:<br>2007 National Average Clearance Rate: Violent Crimes 45.3%; Property Crimes 14.5%<br><br>2007 Clearance Rates: Violent Crimes 83%; Property Crimes 35% |
| Result: | Victim satisfaction of police department support and contact. |
| Measure: | Results from Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "Very satisfied" or "Satisfied".<br><br>Update:<br>2006 Results: 93.1% The department anticipates conducting a survey in November/December 2008 with results compiled in early 2009. |
| Result: | Effective communication with other units and organizations to assist in investigations. |
| Measure: | Attendance at outside unit and/or agency information gathering meetings and distribution of pertinent investigative information.<br><br>Update:<br>The unit attends monthly meetings with outside organizations/agencies covering subjects such as Economic Crime, Central Intelligence, and Robbery Task Force. During FY2008 a member of the unit attended 15 intelligence meetings. The unit also distributed 47 Intelligence Bulletins and Quarterly Domestic Security Bulletins. |
| Result: | Conduct the work of the Criminal Investigation Unit in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update:<br>The unit's percentage of department budget for FY2008 was 10.40%. The unit's percentage of budget for FY2009 is 7.30%. The percentage of general fund budget decreased from 2.60% in FY08 to 1.79% in FY09 mostly as the result of the transfer of three Tactical Unit officers to the Special Investigations Unit for FY2009. |

# Police Department

| Workload Indicators | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL | FY2009 BUDGET |
|---|---|---|---|---|
| Number of Crimes Investigated | 325 | 287 | 242 | 280 |
| Investigative Clearance Rate (Part 1) | 48.8% | 36.3% | 38.8% | 37% |

| Full Time Equivalent Employees | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **Police Captain** | 1.00 | 1.00 | 1.00 | 1.00 |
| **Sergeant** | 2.00 | 2.00 | 2.00 | 1.00 |
| **Police Officer** | 9.00 | 9.00 | 8.00 | 5.00 |
| **Crime Analyst** | 1.00 | 1.00 | 1.00 | 1.00 |
| **Detective Office Assistant** | 1.00 | 1.00 | 1.00 | 1.00 |
| **TOTAL** | **14.00** | **14.00** | **13.00** | **9.00** |

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# Police Department

## Program 430 - Parking Control Unit
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 315,604 | 301,023 | 358,350 | 411,400 | 379,200 | 5.82% |
| Employee Benefits | 165,510 | 171,200 | 214,862 | 219,700 | 221,700 | 3.18% |
| Contractual | 10,452 | 10,561 | 12,900 | 13,000 | 17,900 | 38.76% |
| Commodities | 8,264 | 7,553 | 11,890 | 10,600 | 11,200 | -5.80% |
| Capital Outlay | 0 | 0 | 210,000 | 210,000 | 0 | -100.00% |
| Depreciation | 24,259 | 28,884 | 42,217 | 42,200 | 42,200 | -0.04% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 524,089 | 519,221 | 850,219 | 906,900 | 672,200 | -20.94% |

**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. However, police officer and sergeant positions were changed from a pay for performance system to a step plan which is less costly.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Change is the result of a maintenance contract for the new Electronic Chalking System purchased in FY08 and additional funds for printing of parking citations, envelops, notices, and permits.

**Commodities:**
Change is the result of the decrease in anticipated vehicle maintenance expenses.

**Capital Outlay:**
There were no requests in FY09.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Maximize motorist obedience of parking laws and rules. |
| Measure: | Number of parking tickets and warnings issued for violations.<br><br>Update:<br>FY2007: 20,252 parking/meter tickets and 392 warnings issued<br>FY2008: 16,832 parking/meter tickets and 289 warnings issued. |
| Result: | Citizens are satisfied with the enforcement of parking/traffic laws and rules. |
| Measure: | Results from Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "Very satisfied" or "Satisfied".<br><br>Update:<br>2006 Results: 90.9% The department anticipates conducting a survey in November/December 2008 with results compiled in early 2009. |
| Result: | Conduct the work of the Parking Control Unit in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update:<br>The unit's percentage of department budget for FY2008 was 5.29%. The unit's percentage of budget for FY2009 is 4.08%. The percentage of general fund budget decreased from 1.32% in FY08 to 1.0% in FY09. |

| Workload Indicators | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL | FY2009 BUDGET |
|---|---|---|---|---|
| Parking Tickets | 12,275 | 13,168 | 10,981 | 12,140 |
| Meter Tickets | 6,707 | 6,578 | 5,851 | 6,380 |
| Traffic Boots | 89 | 62 | 79 | 76 |

| Full Time Equivalent Employees | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **Parking and Code Enforcement Captain** | 0.00 | 0.00 | 0.50 | .50 |
| **Parking and Code Enforcement Sergeant** | 0.00 | 0.00 | 0.50 | .50 |
| **Civilian Parking Control Manager** | 1.00 | 1.00 | 0.00 | 0.00 |
| **Lead Parking Control Officer** | 0.00 | 0.00 | 1.00 | 1.00 |
| **Parking Enforcement Officer** | 7.00 | 7.00 | 5.00 | 5.00 |
| **Code/Parking Enforcement Specialist** | .00 | .00 | .50 | .25 |
| **TOTAL** | **8.00** | **8.00** | **7.50** | **7.25** |

# Police Department

## Program 432 - Ocean Rescue
### Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 449,066 | 452,080 | 469,219 | 466,200 | 492,300 | 4.92% |
| Employee Benefits | 242,494 | 275,943 | 281,975 | 281,700 | 285,400 | 1.21% |
| Contractual | 2,553 | 4,812 | 5,400 | 3,000 | 5,500 | 1.85% |
| Commodities | 13,607 | 10,005 | 11,470 | 11,300 | 12,300 | 7.24% |
| Capital Outlay | 78,721 | 5,715 | 0 | 19,300 | 0 | 0.00% |
| Depreciation | 5,689 | 8,342 | 15,637 | 15,600 | 15,600 | -0.24% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 792,130 | 756,897 | 783,701 | 797,100 | 811,100 | 3.50% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Change is due to the slight increase in Travel/Professional Development and Office Equipment Maintenance expenses.

**Commodities:**
Change due to the increase in fuel costs.

**Capital Outlay:**
There were no requests in FY09.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Meet or exceed national standards for physical fitness. |
| Measure: | Report standards compliance.<br><br>Update:<br>National Standard: 500 meters in less than 10 minutes. All lifeguards met the national standard. |
| Result: | Meet or exceed national standards for training requirements and certification. |
| Measure: | Number of training exercises compared to standards.<br><br>Update:<br>The national standard is a minimum of 16 hours annually per lifeguard. The unit performed 73 training exercises in FY2007. During FY2008 the unit has performed 78 training exercises. |
| Result: | Obtain eventual EMT certification for all lifeguards to provide first responder services and receive Advanced Agency Certification from USLA. |
| Measure: | Report percentage of lifeguards with EMT certification annually.<br><br>Update:<br>The unit currently has 50% of it's staff EMT certified. |
| Result: | Reduce rescues needed by employing effective prevention tactics. |
| Measure: | Report number of rescues and preventive measures compared year to year in relationship to beach attendance.<br><br>Update:<br>FY 2007 / FY2008<br>Beach Attendance 514,422 / 544,407<br>Rescues 31 / 32<br>Preventive Actions 4,908 / 6,658 |
| Result: | Conduct the work of Ocean Rescue in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update:<br>The unit's percentage of department budget for FY2008 was 4.87%. The unit's percentage of budget for FY2009 is 4.92%. The percentage of general fund budget decreased from 1.22% in FY08 to 1.20% in FY09. |

# Police Department

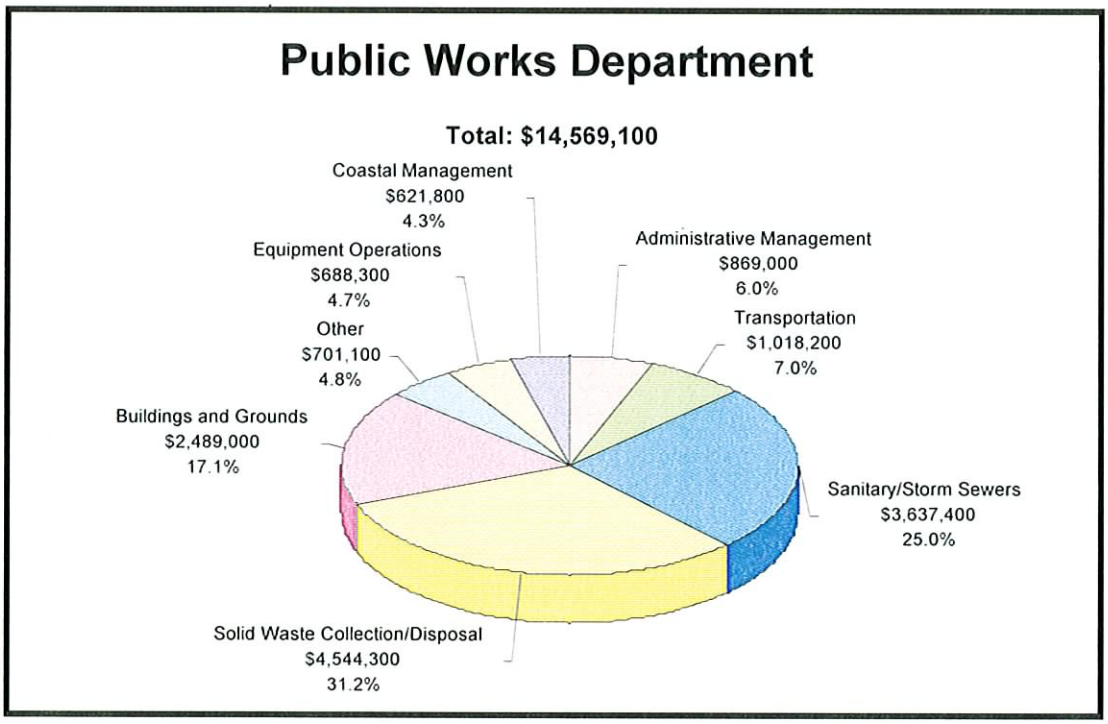
| Workload Indicators | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL | FY2009 BUDGET |
|---|---|---|---|---|
| Beach Attendees Protected | 346,823 | 514,422 | 544,507 | 550,000 |
| Preventive Actions | 3,267 | 4,908 | 6,658 | 6,000 |
| Rescues | 9 | 31 | 32 | 30 |
| Enforcements | 3,735 | 5,121 | 6,155 | 5,800 |

| Full Time Equivalent Employees | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| **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** |

# Public Works

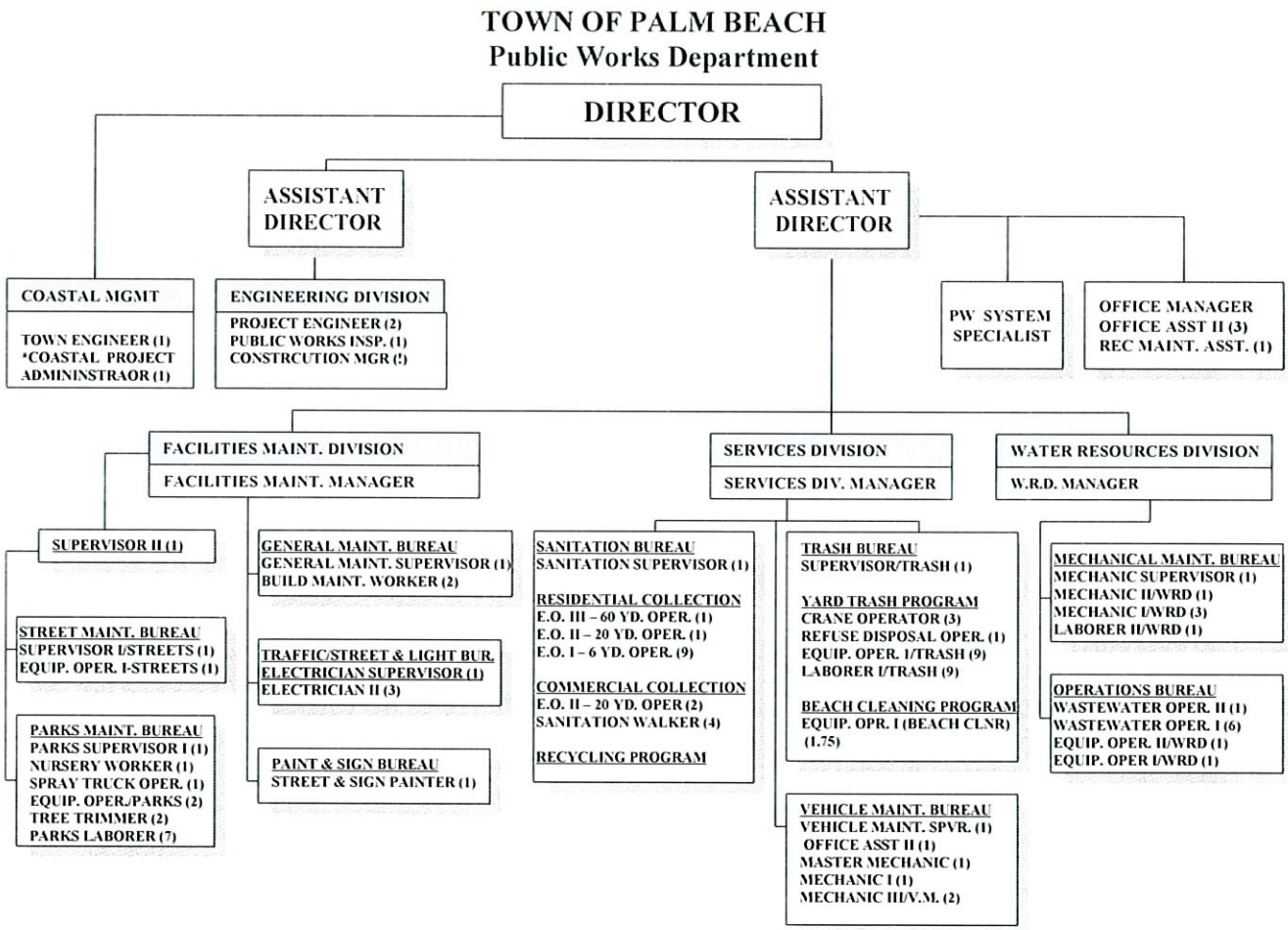
# Public Works Department

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




| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2009 Budget |
|---|---|---|---|---|
| **Revenues** | $1,002,418 | $1,156,009 | $1,078,000 | $1,190,600 |
| **Expenditures** | $14,751,823 | $12,927,697 | $15,163,203 | $14,569,100 |

# Public Works Department




| | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|
| Total Full Time Equivalent Employees | 101.88 | 101.80 | 101.91 | 101.46 |

# Public Works Department

## Key Results and Measurement Methodology

| | |
|---|---|
| Key Result #1 | The citizens of the community will be proud of the appearance of Palm Beach and the effectiveness of public services and consider both as points of pride. |
| Measurement | A citizen satisfaction survey will be conducted. Results from satisfaction survey(s) should indicate more than 90% approval rating in the combined categories of "excellent" or "good" as related to Town appearance and public services.<br><br>2008 Results:<br>Public Works areas were covered within the scope of the 2005 town wide satisfaction survey and received approval ratings as stated above. No new survey is anticipated for this fiscal year. |
| Key Result #2 | Create and maintain a work environment in which employees find motivation, relevance, and appreciation for the work they do. |
| Measurement | An employee survey will be conducted to determine employee morale, motivation, relevance and appreciation for tasks and work performed by Public Works Department personnel. Results from employee survey should indicate over 90% approval rating in combined categories of "excellent" or "good" in areas of motivation, relevance and appreciation.<br><br>2008 Results:<br>An informal survey was conducted and approval ratings in motivation and relevance were over 90%. Employees expressed feeling appreciated at just over 80%. A more in-depth survey needs to be done to determine what can be changed so staff feels more appreciated. |
| Key Result #3 | The Town's facilities and infrastructure will be designed, constructed and maintained for optimum efficiency and effectiveness. |

# Public Works Department

| | |
|---|---|
| Measurement | We will utilize only qualified consultants selected by using the Consultants' Competitive Negotiation Act to plan and design the Town's infrastructure and facility needs. All consultants and design professionals will be instructed to take into consideration future maintenance requirements of any facilities designed. For construction needs, either a pre-qualification process to identify contractors with an excellent performance record or hourly rate contractors that have demonstrated competence for the town in the past will be hired for public projects.<br><br>2008 Results:<br>Several consultants were hired using the Consultants' Competitive Negotiation Act in FY08, including those for Marine Resource Assessment & Monitoring, Coastal Strategic Planning/Engineering/Permitting, Water Supply, Electrical & Mechanical Engineering, and Traffic Engineering Services. Pre-qualification for contractors included the selection of contractors for general utilities work, and for pump station projects. The Town used a new contract type (Construction Manager At-Risk) for best results on capital improvement projects in 2008, including the Town Hall Renovations and the Seaview Tennis Center Improvements. The Town also initiated its first "green building" survey by hiring a consultant to perform a LEED assessment for the Town Hall Renovation project. |

# Public Works Department

## Public Works - All Programs
## Revenue Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Special Solid Waste | 7,620 | 7,590 | 8,000 | 10,000 | 40,800 | 410.00% |
| Solid Waste | 723,774 | 756,677 | 770,000 | 781,000 | 793,100 | 3.00% |
| Compacted Garbage Collection Fee | 209,391 | 308,016 | 226,000 | 258,000 | 235,000 | 3.98% |
| Beach Cleaning-Citizen's Association | 45,927 | 49,780 | 54,000 | 56,700 | 56,700 | 5.00% |
| Right of Way Parking Violation Fines | 15,706 | 33,946 | 20,000 | 53,200 | 65,000 | 225.00% |
| TOTALS | 1,002,418 | 1,156,009 | 1,078,000 | 1,158,900 | 1,190,600 | 10.45% |

## 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. Per Town Council guidance this fee was increased, reflecting the anticipated revenue.

**Solid Waste:**
Commercial establishments in Town will be charged via the uniform method of non-ad valorem assessment for garbage collection and disposal. Revenue reflects the anticipated amount to be collected for those assessments.

**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. This agreement is being renegotiated during FY2009.

**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. Fines are estimated based on recent trends.

# Public Works Department

## Public Works Department - All Programs
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 5,301,384 | 5,120,197 | 5,822,781 | 5,822,781 | 6,118,900 | 5.09% |
| Employee Benefits | 2,285,330 | 2,419,619 | 2,611,279 | 2,611,279 | 2,792,100 | 6.92% |
| Contractual | 5,811,206 | 4,307,824 | 5,025,740 | 5,029,340 | 4,347,500 | -13.50% |
| Commodities | 1,032,156 | 758,862 | 683,850 | 711,880 | 687,000 | 0.46% |
| Capital Outlay | 57,356 | 51,746 | 593,000 | 593,000 | 197,000 | -66.78% |
| Depreciation | 264,391 | 269,449 | 426,553 | 426,553 | 426,600 | 0.01% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 14,751,823 | 12,927,697 | 15,163,203 | 15,194,833 | 14,569,100 | -3.92% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
Reduction reflects cumulative changes to all programs, with emphasis on reduction of contract costs wherever possible.

**Commodities:**
No significant overall changes. Anticipated fuel expense increases offset other cumulative savings.

**Capital Outlay:**
Decrease is due to prior year purchase of parking kiosk equipment - no additional capital purchase anticipated.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program. No change is anticipated.

# Public Works Department

## Program 511 - Administrative Management
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 565,721 | 592,358 | 590,118 | 590,118 | 610,000 | 3.37% |
| Employee Benefits | 182,859 | 194,640 | 204,466 | 204,466 | 215,400 | 5.35% |
| Contractual | 37,755 | 30,232 | 42,950 | 42,950 | 34,900 | -18.74% |
| Commodities | 6,229 | 11,924 | 8,930 | 9,330 | 8,700 | -2.58% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 792,564 | 829,154 | 846,464 | 846,864 | 869,000 | 2.66% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This decrease represents a reduction in educational reimbursements, travel, professional development, and postage.

**Commodities:**
This decrease represents a reduction in office equipment.

**Capital Outlay:**
Not applicable

**Depreciation:**
Not applicable

# 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.

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Positive work environment that encourages personal and team commitment to our vision and values. |
| Measure: | Low turnover rate and positive employee feedback<br><br>Update<br>Approximately 5% non-retirement turnover rate in past year (decrease from 6% previous year). Retirements including early retirement/buyout resulted in 10% turnover also. Employee meetings were conducted in bureaus/divisions with highest turnover to determine potential causes and solutions. Cultural diversity training was completed department wide. |
| Result: | Services provided to residents and other Town employees are sources of pride to all. |
| Measure: | Achieve satisfaction level of 90% or better from Town's citizen survey.<br><br>Update<br>A mean of 87% of residents felt Public Works meets or exceeds their expectations for service (2005 Citizen's Survey). No new survey has been conducted yet by the Town. |
| Result: | Conduct the work of Administrative Management in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program decreased from 1.32% in FY08 to 1.29% in FY09. |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Public Works Director** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Assistant Director** | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Town Engineer** | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| **Project Administrator** | 0.50 | 0.50 | 0.50 | 0.50 | 0.00 |
| **Office Manager** | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| **Office Assistant II** | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 |
| **Records Maintenance Asst. I** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Public Works Systems Specialist** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **TOTAL** | **8.50** | **8.00** | **8.00** | **8.00** | **7.50** |

# Public Works Department

## Program 521 - Street Repair and Maintenance
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 62,910 | 67,913 | 98,613 | 98,613 | 101,800 | 3.23% |
| Employee Benefits | 38,763 | 42,226 | 39,268 | 39,268 | 42,100 | 7.21% |
| Contractual | 150,520 | 144,433 | 183,500 | 183,500 | 165,600 | -9.75% |
| Commodities | 274,276 | 19,573 | 11,180 | 12,080 | 13,700 | 22.54% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 3,245 | 5,179 | 13,870 | 13,870 | 13,900 | 0.22% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 529,714 | 279,324 | 346,431 | 347,331 | 337,100 | -2.69% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This reduction reflects a decrease in resurfacing of parking lots and access paths on Town property.

**Commodities:**
This increase reflects greater anticipated cost for fuel and asphalt materials.

**Capital Outlay:**
Not applicable

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Ride surfaces throughout the Town are smooth and safe. Citizens are satisfied with the quality of streets and bike trail systems. |
| Measure: | Observation and feedback from users.<br><br>Update<br>Streets are inspected weekly and any needed repairs are addressed in less than 48 hours. FY 08 project included Phase II of Town-council approved resurfacing project, and it was completed on time, within budget, and resulted in 102,000 s.y. of new pavement surface. Five year resurfacing plan continues to improve the quality of streets. Town streets and bike path are swept on a weekly basis with over 150 tons of debris collected from those surfaces in FY08 to date. Only (1) complaint was received via work request system to date. |
| Result: | Sidewalks and bike trail systems are safe and free from hazards. |
| Measure: | Observation and feedback from users, and periodic inspections.<br><br>Update<br>Two complaints were received (1) was on private property and (1) was resolved by the Streets Bureau. The sidewalk inspection was conducted and (72) sidewalk squares were replaced in August 2008. There were no bike path complaints in FY08 from residents, and 8,000 square feet of the bike path sealing was paved in September 2008. |
| Result: | Apply state of the art techniques to our work. |
| Measure: | Engage in forums to continually learn new ideas and apply reporting improvements.<br><br>Update<br>Staff continues to evaluate micro-resurfacing technology to obtain the greatest value for road resurfacing, with ride, appearance and cost as important factors. New vendor to be utilized in FY09. |
| Result: | Conduct the work of Street Repair and Maintenance in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program decreased from .54% in FY08 to .50% in FY09. |

# Public Works Department

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Storm Inlets Cleaned and Inspected | 1,640 | 1,640 | 1,640 | 1,640 |
| Streets Resurfaced | 19,010s.y. | 39,930 s.y. | 78,000 s.y. | 102,602 s.y. |
| Sidewalk Squares Replaced | 100 s.y. | 200 s.y. | 200 s.y. | 200 s.y. |
| Potholes Patched | 20 s.y. | 20 s.y. | 20 s.y. | 20 s.y. |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Facilities Maintenance Manager** | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| **Streets/Parks Supervisor** | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 |
| **Parks Supervisor I** | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Supervisor/Streets** | 0.75 | 0.75 | 0.75 | 0.75 | 0.00 |
| **Equipment Operator I/Streets** | 0.75 | 0.75 | 0.75 | 0.75 | 1.50 |
| **Spray Truck Operator** | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| **TOTAL** | **1.73** | **1.72** | **1.72** | **1.72** | **1.72** |

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# Public Works Department

## Program 523 - Traffic Control
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 86,953 | 76,084 | 103,247 | 103,247 | 102,700 | -0.53% |
| Employee Benefits | 32,223 | 35,126 | 39,743 | 39,743 | 42,600 | 7.19% |
| Contractual | 55,037 | 37,821 | 58,150 | 58,150 | 47,000 | -19.17% |
| Commodities | 24,580 | 31,853 | 22,800 | 22,800 | 28,200 | 23.68% |
| Capital Outlay | 0 | 10,386 | 0 | 0 | 7,000 | 100.00% |
| Depreciation | 1,933 | 1,933 | 4,660 | 4,660 | 4,700 | 0.86% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 200,726 | 193,203 | 228,600 | 228,600 | 232,200 | 1.57% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This decrease reflects a reduction in cross-walk signal replacements, and a reduction in electric utility costs.

**Commodities:**
This increase reflects greater anticipated costs for fuel as well as costs for traffic signal spare parts for new equipment on FDOT roadways.

**Capital Outlay:**
This increase reflects the cost for new test equipment required due to traffic signals installed last year by FDOT.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Minimize or eliminate traffic signal discrepancies, to ensure safe traffic movement on roads. |
| Measure: | Respond to outages or problems within prescribed level of service schedule. Accomplish preventive maintenance work to minimize outages.<br><br>Update<br>Repaired 57 (ea) traffic controller malfunctions during FY08. Replaced 51 (ea) traffic LED's. Out of 566 total traffic LED's, we had 51 failures or just 9% of total. Target met to respond to all outages within 2 hours of notification. Completed bi-annual preventive maintenance on 18 signalized intersections throughout the Town. |
| Result: | Town signs and pavement markings always have excellent appearance and meet Town's parking and traffic needs. |
| Measure: | Respond to discrepancies reported and perform periodic maintenance/replacement.<br><br>Update<br>Completed annual maintenance of traffic markings for curbs/streets. Signs are typically replaced every 5 years. 579 signs have been replaced and/or repaired so far this FY. |
| Result: | Residents and visitors will be satisfied with our work. |
| Measure: | Satisfaction is measured by a satisfaction level of 90% or better from Town's citizen survey.<br><br>Update<br>97% of the citizens surveyed are satisfied with the current traffic control system according to the most recent citizen survey. |
| Result: | Conduct the work of Traffic Control in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program decreased from .36% in FY08 to .34% in FY09. |

# Public Works Department

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Inspections Performed on System | 2 | 2 | 2 | 2 |
| Traffic Control Signs Replaced | 500 | 510 | 530 | 579 |
| Street Name Signs Replaced | 100 | 105 | 110 | 136 |
| Control Lines Painted | 23,000 ft. | 19,432 ft. | 29,800 ft. | 18,483 ft. |
| Thermoplastic Lines Refurbished | 2,700 ft. | 3,600 ft. | 3,600 ft. | 17,998 ft. |
| Traffic Signal Replacement (LED) | 38 | 0 | 30 | 51 |

| Full Time Equivalent Employees | FY 2005 | FY2006 | FY2007 | FY 2008 | FY2009 |
|---|---|---|---|---|---|
| **Facilities Maintenance Manager** | 0.10 | 0.10 | 0.10 | 0.10 | 0.20 |
| **Electrician Supervisor** | 0.20 | 0.20 | 0.18 | 0.18 | 0.17 |
| **Streets/Parks Supervisor** | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| **General Maintenance Supervisor** | 0.06 | 0.02 | 0.01 | 0.01 | 0.01 |
| **Parks Supervisor I** | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 |
| **Parks Laborer** | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| **Equipment Operator/Parks** | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Electrician II** | 0.35 | 0.33 | 0.42 | 0.45 | 0.42 |
| **Building Maintenance Worker** | 0.04 | 0.04 | 0.04 | 0.04 | 0.04 |
| **Street & Sign Painter** | 0.48 | 0.48 | 0.47 | 0.47 | 0.47 |
| **TOTAL** | **1.41** | **1.30** | **1.35** | **1.38** | **1.44** |

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# Public Works Department

## Program 524 - Street Lighting
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 149,190 | 143,437 | 113,224 | 113,224 | 109,800 | -3.02% |
| Employee Benefits | 47,303 | 44,066 | 44,328 | 44,328 | 46,100 | 4.00% |
| Contractual | 218,060 | 137,184 | 235,900 | 235,900 | 237,900 | 0.85% |
| Commodities | 32,398 | 38,035 | 33,460 | 33,560 | 31,400 | -6.16% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 7,515 | 13,945 | 23,745 | 23,745 | 23,700 | -0.19% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 454,466 | 376,667 | 450,657 | 450,757 | 448,900 | -0.39% |

**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. Also reflects a decrease in overtime pay.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
There is no significant change in contracted services from the prior year.

**Commodities:**
This decrease reflects a reduction in the replacement of street light poles.

**Capital Outlay:**
Not applicable

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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 annually on the 1,251 street lights in Town.
- Perform "locates" for underground wiring to minimize the likelihood of damage due to digging.
- Replacement of older poles and base rods on predetermined schedule for uniform lighting.
- Surveillance - check every 2 months; July 1 - Sept. 30.
- Timely installation of turtle shields (March 1 to Nov. 1) 129 turtle shades, twice/yr.
- Preventive maintenance, emergency repairs, and normal maintenance of the electrical system in all town buildings (554).
- Preventive maintenance, emergency repairs, and electrical maintenance of storm and sewer pump station controls, telemetry systems, and back-up generator systems (531 and 532).

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Lighting system is functionally effective and efficient, and is electrically and structurally safe. Number and duration of outages is minimized. |
| Measure: | Monitor street light outages. Accomplish required maintenance and repairs needed. Emergencies responded to on the day received<br><br>Update<br>We have found 107 Town-owned lights and 196 FPL-owned lights out, based on Town staff's street light surveillance. The remainder of outages were identified via work requests (52 Town owned street lights and 102 FPL lights in FY08). 159 of 886 Town lights repaired = 17.9% of inventory. FPL lights repaired: 298 of 364 = 81.9% of inventory. Receive reports via work management system daily. Town lights repaired within 72 hours. FPL (call and report same day) with their response typically within 15 - 20 days. Removed/replaced 18 street lights on S. County Rd., replaced 3,000 feet of underground street light circuits. The Town had 63 new decorative street lights installed on S. County Rd., replacing 21 FPL cobra head street lights. The Town replaced 14 concrete street lights with black decorative ornamental poles, 6 along Peruvian and 8 along Cocoanut Row. Also replaced 18 street lights on S. Ocean Blvd, between Southern Blvd and S. County Rd. |
| Result: | Turtle shades installed to comply with environmental guidelines. |
| Measure: | No complaints received regarding Town-owned lighting violations (i.e. full compliance with turtle shade requirements).<br><br>Update<br>Removed 129 turtle shades prior to Nov. 1, 2007. Seasonal turtle shade installation was completed in March 2008. No violations received. 129 Turtle shades to be removed Nov. 1, 2008. |
| Result: | Conduct the work of Street Lighting in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program decreased from .70% in FY08 to .67% in FY09. |

# Public Works Department

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Inspections of Entire System | 12 | 12 | 12 | 12 |
| Turtle Shades Placed/Removed | 258 | 258 | 258 | 258 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY 2008 | FY2009 |
|---|---|---|---|---|---|
| **Electrician Supervisor** | 0.46 | 0.46 | 0.46 | 0.46 | 0.46 |
| **Electrician II** | 1.23 | 1.23 | 0.88 | 0.88 | 0.88 |
| **Facilities Maintenance Manager** | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| **TOTAL** | **1.79** | **1.79** | **1.44** | **1.44** | **1.44** |

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# Public Works Department

## Program 531 - Storm Sewer Maintenance
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 165,154 | 175,796 | 367,550 | 367,550 | 286,100 | -22.16% |
| Employee Benefits | 124,789 | 141,609 | 165,509 | 165,509 | 171,400 | 3.56% |
| Contractual | 219,173 | 327,804 | 136,000 | 136,000 | 126,100 | -7.28% |
| Commodities | 95,265 | 51,321 | 60,300 | 55,600 | 48,700 | -19.24% |
| Capital Outlay | 0 | 0 | 100,000 | 100,000 | 100,000 | 0.00% |
| Depreciation | 6,259 | 5,258 | 8,333 | 8,333 | 8,300 | -0.40% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 610,640 | 701,788 | 837,692 | 832,992 | 740,600 | -11.59% |

**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. Also reflects reallocation of labor hours to sanitary sewer program, and reduction in overtime pay.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This decrease reflects a reduction in planned maintenance costs for the stormwater pump station buildings, and reduced funding for pump repairs or replacements.

**Commodities:**
This decrease reflects a reduction in maintenance supplies for operating equipment and facilities, as well as less tools and equipment. Less parts to be budgeted for in-house pump repairs.

**Capital Outlay:**
Not applicable

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Flooding reduced or eliminated and storm sewer systems are capable and available to handle storm and flood situations, within Town's adopted level of service. |
| Measure: | Complete all station inspections, accomplish preventive maintenance, and ensure telemetry reliability and operation. Prevent operational down-time, and prevent street flooding or house flooding.<br><br>Update<br>All station inspections and systems checked on schedule - 70 preventive maintenance (PM's) work orders completed in FY08 - each visit entails multiple tasks. 70 total PM events were scheduled for FY08. Rebuilt or replaced 12 stormwater pumps in FY08 (5 hydraulic pumps and 7 electric submersible pumps). |
| Result: | Meet 100% of the environmental compliance requirements imposed by governmental authorities. |
| Measure: | Monitor 100% of the environmental compliance requirements imposed by governmental authorities, with no reported deficiencies.<br><br>Update<br>No reported deficiencies. NPDES documentation submitted in timely and accurate fashion. 100% compliance. |
| Result: | Respond to, investigate, and resolve valid customer inquiries and telemetry system problems. |
| Measure: | Timely corrective action is taken on valid problems identified.<br><br>Update<br>Telemetry system is 100% functional, with no failures or outages affecting operations this period. Responded to 2 specific complaints this fiscal year (1 owner issue and 1 clogged catch basin), and resolved all issues. Responded to 17 after-hours rainfall events. |
| Result: | Conduct the work of Storm Sewer Maintenance in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program decreased from 1.30% in FY08 to 1.10% in FY09. |

# Public Works Department

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Weekly Check Storm Water Pump Stations | 678 | 728 | 728 | 728 |
| Bi-Annual Preventive Maintenance on Components | 26 | 56 | 56 | 70 |
| System Pumps Repaired In-House | 5 | 4 | 2 | 4 |
| Telemetry of Each Station Checked 5 days/week | 3,500 | 3,640 | 3,640 | 3,900 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Spray Truck Operator** | 0.01 | 0.01 | 0.00 | 0.01 | 0.01 |
| **WRD Manager** | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| **Mechanic Supervisor/WRD** | 0.25 | 0.37 | 0.38 | 0.38 | 0.38 |
| **Electrician Supervisor** | 0.03 | 0.03 | 0.10 | 0.10 | 0.10 |
| **Wastewater Operator II** | 0.25 | 0.38 | 0.38 | 0.38 | 0.38 |
| **Mechanic II/WRD** | 0.20 | 0.38 | 0.38 | 0.38 | 0.38 |
| **Parks Supervisor I** | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 |
| **Building Maintenance Worker** | 0.01 | 0.02 | 0.02 | 0.02 | 0.02 |
| **Equipment Operator II/WRD** | 0.20 | 0.25 | 0.25 | 0.25 | 0.25 |
| **Wastewater Operator I** | 1.00 | 1.25 | 1.25 | 1.25 | 1.25 |
| **Mechanic I/WRD** | 0.50 | 0.50 | 1.50 | 1.50 | 1.50 |
| **Tree Trimmer** | 0.02 | 0.04 | 0.04 | 0.04 | 0.04 |
| **Equipment Operator I/WRD** | 0.25 | 0.25 | 1.25 | 1.25 | 1.25 |
| **Equipment Operator/Parks** | 0.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Laborer** | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| **Parks Laborer** | 0.01 | 0.03 | 0.03 | 0.03 | 0.02 |
| **Electrician II** | 0.21 | 0.21 | 0.43 | 0.42 | 0.42 |
| **TOTAL** | **3.53** | **4.29** | **6.59** | **6.58** | **6.57** |

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# Public Works Department

## Program 532 - Sanitary Sewer Maintenance
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 739,088 | 665,765 | 628,408 | 628,408 | 691,500 | 10.04% |
| Employee Benefits | 263,688 | 273,454 | 288,886 | 288,886 | 314,700 | 8.94% |
| Contractual | 149,611 | 173,306 | 125,300 | 125,300 | 123,800 | -1.20% |
| Commodities | 186,759 | 125,560 | 112,990 | 110,890 | 73,100 | -35.30% |
| Capital Outlay | 54,510 | 26,740 | 90,000 | 90,000 | 90,000 | 0.00% |
| Depreciation | 40,124 | 33,112 | 53,738 | 53,738 | 53,700 | -0.07% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 1,433,780 | 1,297,937 | 1,299,322 | 1,297,222 | 1,346,800 | 3.65% |

**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. Also reflects reallocation of labor hours to sanitary sewer program, and reduction in overtime pay.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This decrease results from the reduction in costs for facility maintenance, telemetry repair & parts, and professional development.

**Commodities:**
This decreases results from the reduction in costs for chemicals and cleaning products, building maintenance supplies, and parts to rebuild sewage ejectors, submersible pumps & air compressors.

**Capital Outlay:**
No change.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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.
- Televise 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.

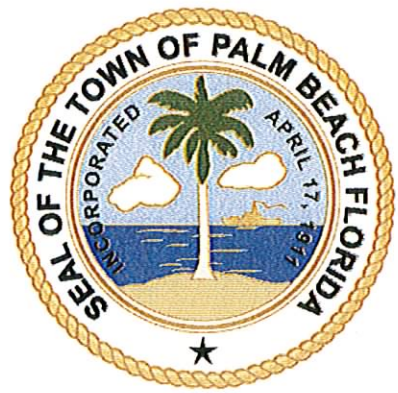
**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | No spills, overflows, or backups. Stations and systems for handling sanitary waste are 100% operational, with preventive maintenance (PM) and repairs done in a timely manner, to ensure no operational down-time. |
| Measure: | Spills, overflows, or backups are monitored. Repairs and preventive maintenance are completed in timely manner.<br><br>Update<br>100% compliance - no operational down time due to failure or repair. 186 preventive maintenance work orders completed this fiscal year. Telemetry was 98% operational with minimal outages. Rebuilt or replaced 5 sewage pumps. Accomplished 68 "cap-off" inspections of of sewer mains/laterals. |
| Result: | Maintain 100% compliance with EPA regulations. |
| Measure: | Report compliance rate and exceptions.<br><br>Update<br>100% compliance. No violations noted or received. |
| Result: | Respond to, investigate, and resolve valid customer inquiries and telemetry system problems. |
| Measure: | Outages or complaints are promptly resolved.<br><br>Update<br>Had 4 telemetry failures or outages during the year, and all were corrected and resolved. 37 customer calls received (34 owner issues, 1 odor complaint, 2 noise complaints) - all resolved. |
| Result: | Conduct the work of Sanitary Sewer Maintenance in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program decreased from 2.02% in FY08 to 2.00% in FY09. |

# Public Works Department

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Reduce inflow and infiltration | 3% | 3% | 1% | 2% |
| Inspect/Operate Sanitary Pump Stations | 3,078 | 3,587 | 3,692 | 3,592 |
| Semi-annual Preventive Maintenance on Sanitary Components | 60 | 80 | 110 | 186 |
| Telemetry of Each Station Checked 5 Days/Week | 12,740 | 12,740 | 13,980 | 13,480 |
| Quarterly Test Each Station Alarm Points | 192 | 200 | 232 | 224 |
| Inspect and Repair/Replace Manholes | 150 | 150 | 220 | 200 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **General Maintenance Supervisor** | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| **WRD Manager** | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 |
| **Mechanic Supervisor/WRD** | 0.75 | 0.63 | 0.62 | 0.62 | 0.62 |
| **Wastewater Operator II** | 0.75 | 0.61 | 0.62 | 0.62 | 0.62 |
| **Electrician II** | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| **Mechanic II/WRD** | 0.63 | 0.63 | 0.62 | 0.62 | 0.62 |
| **Parks Supervisor I** | 0.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Electrician Supervisor** | 0.25 | 0.15 | 0.14 | 0.13 | 0.13 |
| **Mechanic I/WRD** | 1.38 | 1.50 | 1.50 | 1.50 | 1.50 |
| **Street & Sign Painter** | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| **Wastewater Operator I** | 4.00 | 3.75 | 3.75 | 3.75 | 3.75 |
| **Equipment Operator II/WRD** | 1.00 | 0.75 | 0.75 | 0.75 | 0.75 |
| **Tree Trimmer** | 0.06 | 0.04 | 0.04 | 0.04 | 0.04 |
| **Equipment Operator I/WRD** | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| **Equipment Operator/Parks** | 0.06 | 0.02 | 0.02 | 0.06 | 0.06 |
| **Spray Truck Operator** | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| **Laborer** | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| **Parks Laborer** | 0.15 | 0.10 | 0.10 | 0.10 | 0.06 |
| **Building Maintenance Worker** | 0.02 | 0.02 | 0.02 | 0.06 | 0.02 |
| **TOTAL** | **11.90** | **11.03** | **11.01** | **11.00** | **11.00** |

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# Public Works Department

## Program 533 - Sanitary Sewage Treatment
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contractual | 1,314,517 | 1,243,526 | 1,550,000 | 1,550,000 | 1,550,000 | 0.00% |
| Commodities | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 1,314,517 | 1,243,526 | 1,550,000 | 1,550,000 | 1,550,000 | 0.00% |

**EXPENDITURES**

**Contractual:**
No change.

# 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 East Central Regional Water Reclamation Facility or to the East Central Regional Water Reclamation Facility via the City of 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 East Central Regional Wastewater Treatment Facility (ECR) in which each participating entity had an ownership 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, 2007, the Town had a 7.8125% 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 7.8125% 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 are 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, 2007, the outstanding balance due to the State Loan Fund was $11,163,445.

Each entity's interest as of September 30, 2007 is as follows:

| Participant | Reserve Capacity Percentages |
|---|---|
| City of West Palm Beach | 26.56250% |
| Palm Beach County | 33.59375% |
| City of Lake Worth | 19.53125% |
| City of Riviera Beach | 12.50000% |
| Town of Palm Beach | 7.81250% |

# Public Works Department

## Program 541 - Residential Collection
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 466,857 | 461,064 | 528,349 | 528,349 | 680,300 | 28.76% |
| Employee Benefits | 224,836 | 253,381 | 288,783 | 288,783 | 312,200 | 8.11% |
| Contractual | 927 | 1,059 | 3,600 | 3,600 | 1,300 | -63.89% |
| Commodities | 41,530 | 47,748 | 42,160 | 54,460 | 58,000 | 37.57% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 32,732 | 33,815 | 41,826 | 41,826 | 41,800 | -0.06% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 766,882 | 797,067 | 904,718 | 917,018 | 1,093,600 | 20.88% |

**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. Also reflects reallocation of labor hours to residential collection program and overtime pay.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This decrease is due to reduction in travel/training expenses, and facilities maintenance.

**Commodities:**
This increase reflects greater cost for anticipated fuel expenses.

**Capital Outlay:**
Not applicable.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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.

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Meet the collection schedule 100% of the time. |
| Measure: | Report exceptions to the desired result.<br><br>Update<br>No exceptions, collection service provided as scheduled 100% of the time. |
| Result: | Residents are satisfied with the level and quality of service. |
| Measure: | Satisfaction is measured by on schedule completion of routes, and resident satisfaction based on correlation of complaints received to residents served.<br><br>Update<br>Approximately 2,500 residential households are serviced daily. Only 8 complaints or reports of garbage misses this fiscal year. |
| Result: | Conduct the work of Residential Collection in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program increased from 1.41% to 1.62% in FY09. |

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Tons Collected | 8,200 | 8,300 | 8,400 | 7,150 |
| Reported Misses | 20 | 20 | 10 | 8 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Sanitation Supervisor** | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| **Services Manager** | 0.28 | 0.28 | 0.28 | 0.28 | 0.28 |
| **Equipment Operator III 20/60 Yd** | 0.00 | 0.75 | 0.75 | 0.75 | 0.75 |
| **Equipment Operator II 20/60 Yd** | 1.13 | 0.88 | 0.88 | 0.88 | 0.88 |
| **Equipment Operator I/6 Yd** | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 |
| **Equipment Operator I/Trash** | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Laborer I/Trash** | 0.40 | 1.40 | 2.00 | 2.00 | 2.00 |
| **General Maintenance Supervisor** | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| **Building Maintenance Worker** | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 |
| **TOTAL** | **9.54** | **10.94** | **11.54** | **11.54** | **11.54** |

# Public Works Department

## Program 542 - Commercial Collection
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 430,264 | 444,528 | 454,889 | 454,889 | 476,000 | 4.64% |
| Employee Benefits | 163,276 | 171,946 | 185,539 | 185,539 | 196,700 | 6.02% |
| Contractual | 202,590 | 197,689 | 221,300 | 221,300 | 241,100 | 8.95% |
| Commodities | 31,035 | 36,975 | 31,300 | 44,900 | 48,700 | 55.59% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 27,573 | 29,983 | 39,654 | 39,654 | 39,700 | 0.12% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 854,738 | 881,121 | 932,682 | 946,282 | 1,002,200 | 7.45% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This increase reflects a greater cost for compacted garbage collection due to new contract amount for those services.

**Commodities:**
This increase reflects a greater cost for anticipated fuel expenses.

**Capital Outlay:**
Not applicable.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# Public Works Department

## PROGRAM: COMMERCIAL COLLECTION 542

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

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

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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Meet the collection schedule 100% of the time. |
| Measure: | Report exceptions to the desired result.<br><br>Update<br>Collection service was provided as scheduled 100% of the time at accessible locations. (Note: The only exceptions are those customer locations that were inaccessible due to parked vehicles, locked gates, etc). |
| Result: | Business owners are satisfied with the level and quality of service. |
| Measure: | Satisfaction is measured by low number or lack of complaints or a satisfaction level of 90% or better from business survey.<br><br>Update<br>Approximately 300 locations are serviced Monday - Friday throughout the Town, including restaurants, condos, retail and public buildings and locations. Weekend service is provided to establishments required by Town Ordinance. No complaints received this fiscal year. |
| Result: | Conduct the work of Commercial Collections in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program increased from 1.45% in FY08 to 1.49% in FY09. |

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Tons Collected | 2,725 | 2,900 | 3,000 | 2,382 |
| Reported Misses | 3 | 3 | 0 | 5 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Sanitation Supervisor** | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| **Equipment Operator III 20/60 Yd** | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| **Equipment Operator II/20 Yd** | 2.13 | 2.13 | 2.00 | 2.00 | 2.00 |
| **Equipment Operator II 20/60** | 0.00 | 0.00 | 0.12 | 0.12 | 0.12 |
| **Sanitation Walker** | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| **Services Manager** | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 |
| **Laborer I/Trash** | 0.10 | 0.10 | 0.00 | 0.00 | 0.00 |
| **TOTAL** | **7.03** | **7.03** | **6.92** | **6.92** | **6.92** |

# Public Works Department

## Program 543 - Refuse Disposal
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | 8 Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contractual | 99,647 | 89,098 | 100,000 | 100,000 | 100,000 | 0.00% |
| Commodities | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 99,647 | 89,098 | 100,000 | 100,000 | 100,000 | 0.00% |

**EXPENDITURES**

**Contractual:**
No change.

# 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.

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Transport done in a timely and efficient manner. |
| Measure: | 100% of waste collected will be transported within required parameters with exceptions reported.<br><br>Update<br>Approximately 10,400 tons of combined residential and commercial garbage transported to SWA for disposal for FY07. |
| Result: | Disposal costs at the SWA reduced through operational initiatives. |
| Measure: | Recycling tonnage increased to reduce SWA costs and yard trash credit secured through renewal each year.<br><br>Update<br>Approximately 1600 tons of discarded recyclable garbage was diverted from residential and commercial garbage FY07 into the recycling program. |
| Result: | Conduct the work of Refuse Disposal in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program decreased from .16% in FY08 to .15% in FY09. |

# Public Works Department

## Program 544 - Yard Trash Collection
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 939,338 | 892,032 | 992,352 | 992,352 | 985,600 | -0.68% |
| Employee Benefits | 478,524 | 485,545 | 511,268 | 511,268 | 547,700 | 7.13% |
| Contractual | 1,811,031 | 42,722 | 29,550 | 29,550 | 17,500 | -40.78% |
| Commodities | 91,799 | 111,827 | 95,880 | 90,080 | 98,000 | 2.21% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 75,655 | 70,615 | 125,666 | 125,666 | 125,700 | 0.03% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 3,396,347 | 1,602,741 | 1,754,716 | 1,748,916 | 1,774,500 | 1.13% |

**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. Also reflects decrease in overtime pay.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This decrease reflects a reduction in the cost for environmental compliance monitoring to the minimum required per the site permit.

**Commodities:**
This increase reflects a greater cost for anticipated fuel expenses.

**Capital Outlay:**
Not applicable.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# Public Works Department

## PROGRAM: YARD TRASH COLLECTION 544

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

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

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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Service provided meets or exceeds the expectations of the residents. |
| Measure: | Satisfaction is measured by low number or lack of complaints - report exceptions and improve to correct problems. Routes are completed as scheduled daily.<br><br>Update<br>No exceptions, collection service was provided as scheduled 100% of the time. All complaints investigated and resolved. Approximately 175,000 c.y. of yard trash has been collected during fiscal year 2008. |
| Result: | Storm drain blockage minimized due to yard trash pickup practices. |
| Measure: | Report all exceptions to Town's yard waste pickup schedules.<br><br>Update<br>Containerized yard trash program was operated through February 2008 when it was discontinued per Town Council direction as a cost savings measure. Supervisors issued 385 code violations/warnings in FY08 to assure trash was placed out legally, up from 287 warnings last year. |
| Result: | Conduct the work of Yard Trash Collection in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in level of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program increased from 2.73% in FY08 to 2.78% in FY09. |

# Public Works Department

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Collect, Transport and Dispose of Yard Trash | 142,000 c.y. | 125,000 c.y. | 142,587 c.y. | 166,289 c.y. |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| Services Manager | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| Trash Supervisor | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 |
| Crane Operator/Trash | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Equipment Operator I/Trash | 7.36 | 7.35 | 7.86 | 8.00 | 8.00 |
| Equipment Operator II 20/60 Yd | 0.50 | 0.50 | 0.00 | 0.00 | 0.00 |
| Equipment Operator I/6 Yd | 0.00 | 0.20 | 1.00 | 0.00 | 0.00 |
| Refuse Disposal Operator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Operator I/Streets | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Laborer I/Trash | 7.35 | 8.26 | 6.15 | 7.00 | 7.00 |
| General Maintenance Supervisor | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| Streets/Parks Supervisor | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 |
| Spray Truck Operator | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| Parks Supervisor I | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Streets Supervisor | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Building Maintenance Worker | 0.02 | 0.02 | 0.02 | 0.02 | **0.02** |
| Electrical Supervisor | 0.00 | 0.00 | 0.00 | 0.01 | 0.01 |
| Electrician II | 0.02 | 0.03 | 0.00 | 0.01 | 0.01 |
| **TOTAL** | **20.99** | **22.10** | **20.77** | **20.78** | **20.78** |

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# Public Works Department

## Program 545 - Recycling
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 149,956 | 163,297 | 155,973 | 155,973 | 160,400 | 2.84% |
| Employee Benefits | 77,640 | 85,234 | 81,713 | 81,713 | 88,400 | 8.18% |
| Contractual | 0 | 100 | 100 | 100 | 0 | -100.00% |
| Commodities | 13,410 | 16,108 | 15,000 | 20,000 | 20,500 | 36.67% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 19,152 | 19,152 | 32,817 | 32,817 | 32,800 | -0.05% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 260,158 | 283,891 | 285,603 | 290,603 | 302,100 | 5.78% |

**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. Also reflects elimination of overtime pay.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This decrease reflects the elimination of printing costs associated with this program.

**Commodities:**
This increase reflects a greater cost for anticipated fuel expenses.

**Capital Outlay:**
Not applicable.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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 courteous manner.

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

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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Residents are satisfied with recycling services. |
| Measure: | Satisfaction is measured by low number or lack of complaints, and active resident recycling participation.<br><br>Update<br>Out of 2,500 households, 1,900 recycle, along with a majority of businesses. 760 curb side bins and 125 commercial bins were distributed this fiscal year to facilitate recycling efforts. |
| Result: | Services provided on schedule 100% of the time. |
| Measure: | Report exceptions or complaints.<br><br>Update<br>Resources were reallocated to address and eliminate disruption of services of Routes 1 and 2 following Monday holidays. This was in response to resident suggestion/complaint. |
| Result: | Conduct the work of Recycling in an efficient manner |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program increased from .44% in FY08 to .45% in FY09. |

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Residential Participation Rate | 75% | 75% | 80% | 80% |
| Commercial Participation Rate | 80% | 80% | 80% | 80% |
| Tons Collected | 1,600 | 1,810 | 1,700 | 1,840 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Services Manager** | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 |
| **Equipment Operator I/6 Yd** | 1.80 | 1.60 | 1.80 | 1.80 | 1.80 |
| **Equipment Operator I/Trash** | 1.45 | 1.45 | 1.00 | 1.00 | 1.00 |
| **Sanitation Supervisor** | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 |
| **Laborer I/Trash** | 0.10 | 0.10 | 0.45 | 0.00 | 0.00 |
| **Equipment Operator III/60 yd** | 0.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL** | **3.92** | **3.52** | **3.62** | **3.17** | **3.17** |

# Public Works Department

## Program 546 - Beach Cleaning
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 70,025 | 78,567 | 85,989 | 85,989 | 95,600 | 11.18% |
| Employee Benefits | 42,932 | 45,522 | 45,417 | 45,417 | 48,500 | 6.79% |
| Contractual | 1,855 | 0 | 17,100 | 17,100 | 5,000 | -70.76% |
| Commodities | 5,288 | 8,269 | 6,800 | 9,700 | 10,700 | 57.35% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 5,874 | 8,220 | 12,053 | 12,053 | 12,100 | 0.39% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 125,974 | 140,578 | 167,359 | 170,259 | 171,900 | 2.71% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This decrease reflects the reduction of the turtle monitoring costs associated with beach cleaning, due to shared expense with beach nourishment monitoring.

**Commodities:**
This increase reflects a greater cost for anticipated fuel expenses.

**Capital Outlay:**
Not applicable.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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.
- Report and assist as applicable with the removal of any beach hazards.

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Clean, safe and attractive beaches that meet citizens expectations. |
| Measure: | Satisfaction is measured by low number or lack of complaints. All litter removed from beach.<br><br>Update<br>Complaints from Citizens Association (South End Condo Association) were resolved with improved appearance and residents were satisfied. About 312 tons of litter/debris was removed from beaches. |
| Result: | Improve beach conditions by cleaning beach areas to the wrack line once per week while meeting environmental constraints. |
| Measure: | Set schedule and meet 100% of the time.<br><br>Update<br>Cleaning schedule was met 100% of time in all available areas (Note: Some sections may not be accessible due to high tides, erosion, scarp formations, etc - this may occasionally result in approximately 90% overall coverage). Work completed within environmental permit constraints. |
| Result: | Continually seek better ways to perform our function to be more efficient and effective. |
| Measure: | Seek opportunities to expand innovative possibilities and report success.<br><br>Update<br>Personnel attend annual beach cleaning, permit conditions meeting to exchange and share information and beach cleaning criteria. |
| Result: | Conduct the work of Beach Cleaning in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program maintained at .26% for FY09. |

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Entire Wrack Line Cleaned, Weekly | 36 | 52 | 46 | 52 |
| Non-Biotic Waste Collected, Tons | 130 | 135 | 465 | 312 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Beach Cleaner** | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 |
| **Equipment Operator I/Trash** | 0.14 | 0.09 | 0.14 | 0.14 | 0.00 |
| **Laborer I/Trash** | 0.09 | 0.14 | 0.00 | 0.00 | 0.00 |
| **Trash Supervisor** | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| **TOTAL** | **2.08** | **2.08** | **1.99** | **1.99** | **1.85** |

# Public Works Department

## Program 551 - Landscape Maintenance
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 530,058 | 461,987 | 551,091 | 551,091 | 533,400 | -3.21% |
| Employee Benefits | 266,159 | 278,353 | 296,721 | 296,721 | 312,700 | 5.39% |
| Contractual | 613,648 | 363,795 | 432,870 | 432,870 | 399,200 | -7.78% |
| Commodities | 62,075 | 80,470 | 66,100 | 68,800 | 69,700 | 5.45% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 22,188 | 21,952 | 31,158 | 31,158 | 31,200 | 0.13% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 1,494,128 | 1,206,557 | 1,377,940 | 1,380,640 | 1,346,200 | -2.30% |

**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. Also reflects the elimination of one position per CRTO review.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This decrease reflects the reduction in landscape maintenance contract costs, due to favorable bids received in 2008 for mowing, hedge trimming, and turf maintenance.

**Commodities:**
This increase reflects the greater anticipated costs for fuel expenses.

**Capital Outlay:**
Not applicable.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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 3x yearly that are susceptible to lethal yellowing disease.
- Continually seek new approaches and improved systems to enhance efficiency and effectiveness.

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Healthy trees that will resist storm damage and enhance aesthetics of Palm Beach. |
| Measure: | Percent of trees lost per year due to disease or storm damage and cost of replacement.<br><br>Update<br>Tree losses have declined from (150) in FY06 to (20) in FY07, with only (8) trees lost in FY08. We have lost (3) royal palm trees to bud rot, (2) cocoanut palms to storm damage and (3) cocoanuts due to other causes/disease. |
| Result: | Citizens satisfaction with the quality of our work in the parks and medians. |
| Measure: | Satisfaction is measured by low number or lack of complaints or a satisfaction level of 90% or better from citizen survey.<br><br>Update<br>Feb. 2005 survey states 89% feel the appearance of parks and medians meets or exceeds their expectations. We have taken a vacant lot and an area destroyed by hurricanes and turned them into (2) beautiful parks. We worked with the residents to upgrade the Ibis Isle Park with great success. The Tangier park project was done solely by the Parks Bureau. In FY2008, the medians on Royal Poinciana Way were converted to drought-resistant succulent plantings with funding and assistance from the Garden Club. |
| Result: | Maintenance schedule adhered to 100% of the time. |
| Measure: | Report exceptions to scheduled work.<br><br>Update<br>All areas maintained on a daily basis to insure high level of quality - no exceptions noted. Work also includes over 35 acres of turf maintenance done on a weekly basis, trimming over 700 trees this fiscal year, and maintaining 8 Town parks. Annual historic/specimen tree survey and maintenance on 68 trees on 26 properties. Lethal yellowing inoculations were completed for FY2008. |
| Result: | Conduct the work of Landscape Maintenance in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program decreased from 2.14% in FY08 to 2.00% in FY09. |

# Public Works Department

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Royal Palms Trimmed 2x Yr. | 550 | 550 | 550 | 550 |
| Lethal Yellowing Inoculation | $34,920 | $34,920 | $37,100 | $35,191 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Facilities Maintenance Manager** | 0.60 | 0.60 | 0.60 | 0.35 | 0.35 |
| **Nursery Worker** | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 |
| **Parks Supervisor I** | 0.84 | 0.84 | 0.84 | 0.84 | 0.84 |
| **Spray Truck Operator** | 0.91 | 0.91 | 0.91 | 0.91 | 0.91 |
| **Electrician Supervisor** | 0.02 | 0.02 | 0.01 | 0.01 | 0.01 |
| **Electrician II** | 0.06 | 0.06 | 0.05 | 0.04 | 0.04 |
| **Equipment Operator/Parks** | 1.90 | 0.98 | 0.98 | 1.93 | 1.93 |
| **Parks Laborer** | 3.12 | 4.77 | 4.77 | 3.82 | 2.90 |
| **General Maintenance Supervisor** | 0.03 | 0.03 | 0.03 | 0.03 | 0.03 |
| **Building Maintenance Worker** | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 |
| **Tree Trimmer** | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 |
| **Streets/Parks Supervisor** | 0.86 | 0.86 | 0.81 | 0.81 | 0.81 |
| **Street & Sign Painter** | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| **TOTAL** | **11.21** | **11.94** | **11.87** | **11.61** | **10.69** |

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# Public Works Department

## Program 554 - Facility Maintenance
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 186,545 | 193,377 | 222,745 | 222,745 | 244,100 | 9.59% |
| Employee Benefits | 67,733 | 74,082 | 84,944 | 84,944 | 92,900 | 9.37% |
| Contractual | 587,144 | 842,785 | 716,900 | 718,500 | 772,700 | 7.78% |
| Commodities | 40,240 | 48,357 | 44,400 | 46,200 | 47,100 | 6.08% |
| Capital Outlay | 2,846 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 10,680 | 11,229 | 16,983 | 16,983 | 17,000 | 0.10% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 895,188 | 1,169,830 | 1,085,972 | 1,089,372 | 1,173,800 | 8.09% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This increase reflects the greater amount anticipated for electric and water utility costs for Town facilities, and an increased budget for janitorial contract costs.

**Commodities:**
This increase reflects the greater anticipated costs for fuel expenses.

**Capital Outlay:**
Not applicable.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# Public Works Department

## PROGRAM: FACILITY MAINTENANCE 554

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

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

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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Citizens are proud of the appearance of Town buildings. |
| Measure: | Satisfaction is measured by a low number or lack of complaints from residents or a satisfaction level of 90% or better from citizen survey.<br><br>Update<br>All Town buildings are inspected on a monthly basis to ensure a high level of quality and that repairs are made expeditiously. Building painting was completed for the Recreation Facility. No recent citizen survey. |
| Result: | Provide a clean, safe and aesthetically pleasing work environment for the public and Town employees. |
| Measure: | Satisfaction is measured by low number or lack of complaints and requests for service and visual inspection. A/C ductwork cleaned every 3 years to provide clean air quality.<br><br>Update<br>100% of preventive maintenance work was completed. 335 work requests received and completed this fiscal year. A/C duct cleaning was performed this fiscal year at Public Works, South Fire, North Fire and Recreation. |
| Result: | Conduct the work of Facility Maintenance in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program decreased from 1.69% in FY08 to 1.59% in FY09. More efficient products are continually being introduced into Town buildings, such as chillers, a/c units, lighting, etc. to reduce electric costs. |

# Public Works Department

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Building Inspections | 288 | 288 | 288 | 72 |
| A/C Duct Cleaning | 3 | 2 | 2 | 4 |
| Buildings Painted | 6 | 4 | 3 | 1 |
| Benches Pressure Cleaned | 88 | 90 | 92 | 74 |
| Public Containers Pressure Cleaned | 83 | 86 | 90 | 42 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| General Maintenance Supervisor | 0.68 | 0.67 | 0.74 | 0.76 | 0.78 |
| Tree Trimmer | 0.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| Parks Laborer | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| Spray Truck Operator | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| Street Sign Painter | 0.42 | 0.42 | 0.41 | 0.41 | 0.41 |
| Electrician Supervisor | 0.03 | 0.08 | 0.08 | 0.08 | 0.08 |
| Electrician II | 0.31 | 0.30 | 0.35 | 0.42 | 0.42 |
| Building Maintenance Worker | 1.15 | 1.14 | 1.14 | 1.16 | 1.22 |
| Parks Supervisor I | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| Equipment Operator/Parks | 0.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nursery Worker | 0.10 | 0.00 | 0.07 | 0.09 | 0.09 |
| Facilities Maintenance Manager | 0.10 | 0.10 | 0.10 | 0.25 | 0.25 |
| **TOTAL** | **3.64** | **2.72** | **2.90** | **3.18** | **3.26** |

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# Public Works Department

## Program 558 - Meter Maintenance and Collection Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 24,764 | 28,050 | 30,296 | 30,296 | 19,000 | -37.29% |
| Employee Benefits | 12,010 | 13,015 | 13,496 | 13,496 | 14,100 | 4.48% |
| Contractual | 7,584 | 6,152 | 107,300 | 107,300 | 22,600 | -78.94% |
| Commodities | 11,624 | 6,348 | 20,600 | 20,200 | 11,900 | -42.23% |
| Capital Outlay | 0 | 14,620 | 400,000 | 400,000 | 0 | -100.00% |
| Depreciation | 1,405 | 2,450 | 1,360 | 1,360 | 1,400 | 2.94% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 57,387 | 70,635 | 573,052 | 572,652 | 69,000 | -87.96% |

**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. Also reflects anticipated reduction in meter collection effort for new parking kiosks.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This decrease reflects the reduction in costs associated with installation of new parking kiosks in FY2008 versus their ongoing operation and maintenance costs.

**Commodities:**
This decrease reflects the reduction in costs for the parts and supplies associated with the new parking kiosks, since warranty and initial spare parts address some of those requirements already.

**Capital Outlay:**
This decrease reflects the reduction in costs associated with the purchase of new parking kiosk equipment in FY2008 (none planned in FY2009).

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

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

**Key Results and Measures:** Number of complaints and revenue collected.

| | |
|---|---|
| Result: | Meters are functional and efficient at all times. |
| Measure: | Monitor the number of meters repaired.<br><br>Update<br>Periodic inspections allow staff to identify malfunction of meters, along with customer complaints. Approximately 100 individual meters were repaired this fiscal year, prior to their replacement with new multi-space parking kiosks. |
| Result: | Collections made as needed. |
| Measure: | Meters are collected as required (when full). Cashbox levels are remotely monitored as well as alarms indicating that any of the 38 meters are out of service.<br>Update<br>104 scheduled collections completed in FY08. Revenue increased from $477,269 in FY07 to $585,550 in FY08, representing an increase of 22.7%. |
| Result: | Conduct the work of Meter Maintenance and Collection in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program decreased from .89% in FY08 to .10% in FY09. |

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Inspections | 104 | 104 | 104 | 104 |
| Collections | 104 | 104 | 104 | 104 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **General Maintenance Supervisor** | 0.11 | 0.12 | 0.12 | 0.12 | 0.10 |
| **Building Maintenance Worker** | 0.46 | 0.46 | 0.46 | 0.46 | 0.39 |
| **TOTAL** | **0.57** | **0.58** | **0.58** | **0.58** | **0.49** |

# Public Works Department

## Program 561 - General Engineering Services
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 260,651 | 279,071 | 389,614 | 389,614 | 419,600 | 7.70% |
| Employee Benefits | 78,712 | 92,073 | 117,655 | 117,655 | 128,600 | 9.30% |
| Contractual | 26,248 | 16,525 | 30,650 | 30,650 | 18,100 | -40.95% |
| Commodities | 3,903 | 7,173 | 4,780 | 5,980 | 6,300 | 31.80% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 3,938 | 5,205 | 8,410 | 8,410 | 8,400 | -0.12% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 373,452 | 400,047 | 551,109 | 552,309 | 581,000 | 5.42% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This decrease reflects a decrease in the funding for consultant tasks associated with general engineering services.

**Commodities:**
This increase reflects the greater anticipated costs for fuel expenses.

**Capital Outlay:**
Not applicable.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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.

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Projects are completed in timely manner in a cost effective way. |
| Measure: | Projects meet established schedules within the approved budgets.<br><br>Update<br>75% of projects completed on time and 92% completed within budget for FY08. |
| Result: | Minimize disruption to Town residents and employees by scheduling and project management efficiencies. |
| Measure: | Answer 95% of project inquiries within 48 hours and positively resolve 90% of inquiries to complainant's satisfaction.<br><br>Update<br>90% of inquiries answered within 48 hours and that approximately 85% of responses were resolved to complainant's satisfaction. |
| Result: | Conduct the work of General Engineering Services in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program remained stable at .86% for FY09. |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Assistant Director (Engineering)** | 0.00 | 0.00 | 0.00 | 0.90 | 0.90 |
| **Town Engineer** | 0.90 | 0.90 | 0.90 | 0.00 | 0.00 |
| **Project Engineer** | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Project Manager (E.I.)** | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Construction Manager** | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| **Project Administrator** | 0.50 | 0.50 | 0.50 | 0.50 | 0.00 |
| | **3.40** | **3.40** | **3.40** | **4.40** | **3.90** |

# Public Works Department

## Program 565 - Right of Way Inspections
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 76,769 | 75,336 | 80,602 | 80,602 | 83,500 | 3.60% |
| Employee Benefits | 25,352 | 28,792 | 30,127 | 30,127 | 32,500 | 7.88% |
| Contractual | 970 | 661 | 970 | 970 | 1,000 | 3.09% |
| Commodities | 884 | 981 | 1,400 | 1,200 | 1,200 | -14.29% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 0 | 1,283 | 1,945 | 1,945 | 1,900 | -2.31% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 103,975 | 107,053 | 115,044 | 114,844 | 120,100 | 4.39% |

**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.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
No change.

**Commodities:**
This decrease reflects the reduction in anticipated fuel expenses based on historical trends for this program.

**Capital Outlay:**
Not applicable.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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.

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | 90% of all properly completed permit applications are issued within 72 hours. |
| Measure: | Each permit application is monitored for this result and reported.<br><br>Update<br>98.9% of properly completed applications were returned within 72 hours of receipt, not including work scheduled with long lead time, 95.7% within 48 hours and 83.9 % within 24 hours. |
| Result: | Conduct the work of Right of Way Inspections in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program remained at .18%. |

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Permits Processed | 1,300 | 1,121 | 1,126 | 1,385 |
| Violations | 141 | 101 | 182 | 327 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Assistant Director (Engineering)** | 0.00 | 0.00 | 0.00 | 0.10 | 0.10 |
| **Town Engineer** | 0.10 | 0.10 | 0.10 | 0.00 | 0.00 |
| **Public Works Inspector** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **TOTAL** | **1.10** | **1.10** | **1.10** | **1.10** | **1.10** |

# Public Works Department

## Program 571 - Equipment Operation and Maintenance Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 319,364 | 299,663 | 362,866 | 362,866 | 362,200 | -0.18% |
| Employee Benefits | 136,056 | 140,832 | 164,554 | 164,554 | 161,900 | -1.61% |
| Contractual | 60,019 | 107,117 | 52,900 | 54,900 | 48,700 | -7.94% |
| Commodities | 104,666 | 109,793 | 105,770 | 106,100 | 105,200 | -0.54% |
| Capital Outlay | 0 | 0 | 3,000 | 3,000 | 0 | -100.00% |
| Depreciation | 6,118 | 6,118 | 10,335 | 10,335 | 10,300 | -0.34% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 626,223 | 663,523 | 699,425 | 701,755 | 688,300 | -1.59% |

**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. Also reflects a reduction in overtime pay.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This decrease reflects the reduction in radio repair and parts, based on historical trends in this program.

**Commodities:**
No significant change - minor reduction of shop supplies.

**Capital Outlay:**
Not applicable.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# 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 (PM) 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.

Key Results and Measures: The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Safe operation of vehicles and equipment so each bureau's operations are not compromised. |
| Measure: | Equipment related accident and injury rates caused by poor maintenance are reduced and documented.<br><br>Update<br>Vehicles and equipment are serviced and inspected at least bi-monthly in a structured preventative maintenance program. No injuries or accidents due to equipment-related causes. |
| Result: | Maximum productivity achieved by equipment always being available and ready. |
| Measure: | Equipment down time is tracked and recorded.<br><br>Update<br>Equipment down time is minimized - approximately 0.1% lost time (240 hours) in FY08, which corresponds to an equipment availability of 99.9%. Scheduled PM services have only been accomplished at about 93% rate due to one vacant positions for a portion of FY08. PM's have been reduced by combining and streamlining the number of services scheduled, without an adverse effect on equipment. |
| Result: | Conduct the work of Equipment Operation and Maintenance in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.<br><br>Update<br>The percentage of general fund budget dedicated to this program decreased from 1.09% in FY08 to 1.02% in FY09. |

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Preventive Maintenance Scheduled Services | 2,800 | 2,890 | 2,574 | 2,112 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Services Manager** | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| **Vehicle Maintenance Supervisor** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Mechanic IV** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Mechanic III** | 3.00 | 3.00 | 3.00 | 3.00 | 2.50 |
| **Vehicle Maintenance Office Assistant II** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **TOTAL** | **6.10** | **6.10** | **6.10** | **6.10** | **5.60** |

# Public Works Department

## Program 581 - Coastal Management
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 77,777 | 21,872 | 66,855 | 66,855 | 157,300 | 135.29% |
| Employee Benefits | 22,475 | 19,723 | 8,862 | 8,862 | 23,600 | 166.31% |
| Contractual | 254,870 | 545,815 | 980,700 | 980,700 | 435,000 | -55.64% |
| Commodities | 6,195 | 6,547 | 0 | 0 | 5,900 | 100.00% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 361,317 | 593,957 | 1,056,417 | 1,056,417 | 621,800 | -41.14% |

**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. Also reflects hiring of Coastal Coordinator position in FY2009.

**Employee Benefits:**
Change is due to increases in health insurance costs offset by decreases in the actuarially determined retirement costs.

**Contractual:**
This decrease reflects the reduction in cost associated with beach nourishment projects - only O&M costs for Sand Transfer Plant and regional monitoring are included in FY2009 operating budget.

**Commodities:**
This increase reflects the costs associated with professional membership dues and office supplies for newly hired position.

**Capital Outlay:**
Not applicable.

**Depreciation:**
Not applicable.

# 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.

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Successful, on schedule construction of projects identified in CCMP. |
| Measure: | Report percentage completion on schedule to plan and exceptions.<br><br>Update<br>Timely construction of projects highly dependent on securing permits. Competitive pricing difficult due to number of contractors qualified to bid on Town jobs. Short construction season and large number of projects drives unit prices up. |
| Result: | Beach projects maintained to Town standards. |
| Measure: | Projects constructed in conformance with CCMP. Project longevity meets design expectations.<br><br>Update<br>Renourishment intervals meeting design expectations. |
| Result: | Comply with all State and Federal permit requirements including long-term physical and biological monitoring programs 100% of the time. |
| Measure: | No permit violations with exceptions reported.<br><br>Update<br>No permit violations. |
| Result: | Improve as much as possible Sand Transfer Plant facility and operations. |
| Measure: | Progress toward facility upgrade accomplished.<br><br>Update<br>USACE put in Federal budget $1,814,000 towards STP upgrade. Town selected consultant and entered into a design contract. |
| Result: | Maintain effective relationships with the US Army Corp of Engineers and the Port of Palm Beach to ensure that the Town receives all beach quality sand associated with inlet maintenance activities. |
| Measure: | Periodic meetings held. The tri-party group has agreed to goals and prioritization and continues to meet. Inlet maintenance material placed on dry beach within the Town's boundaries.<br><br>Update<br>Dredged sand from the inlet placed on dry beach this year. Tri-party met numerous times. |
| Result: | Conduct the work of Coastal Management in an efficient manner. |
| Measure: | The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service or increased monitoring requirements added at end of new projects.<br><br>Update<br>Program monitoring costs are continually reviewed with regulatory agencies to ensure monitoring efforts are the minimal necessary. Where possible, solicit competitive pricing on monitoring efforts. The percentage of the general fund budget dedicated to this program decreased from 1.64% in FY08 to.92% in FY09, due to the transfer of monitoring costs to the coastal protection fund. |

# Public Works Department

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Coastal Projects Administrator** | 1.00 | 1.00 | 1.00 | 0.00 | 1.00 |
| **Town Engineer** | 0.00 | 0.00 | 0.00 | 1.00 | 0.50 |
| **TOTAL** | **1.00** | **1.00** | **1.00** | **1.00** | **1.50** |

# Other

Society of the Four Arts Library

Emergency Management

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# 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

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| 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 | 235,000 | 247,000 | 259,350 | 259,350 | 272,400 | 5.03% |
| TOTALS | 235,000 | 247,000 | 259,350 | 259,350 | 272,400 | 5.03% |

**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

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| Capital Improvement Fund (307) | 3,812,491 | 3,378,801 | 2,096,000 | 2,096,000 | 1,817,000 | -13.31% |
| Comprehensive Coastal Management Program | 0 | 0 | 0 | 0 | 2,000,000 | 0.00% |
| Recreation Enterprise Fund (403) | 22,572 | 0 | 0 | 0 | 0 | 0.00% |
| Equipment Replacement Fund (320) | 4,205,523 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service Fund (203) | 3,018,482 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service Fund (201) | 383,578 | 3,529,000 | 3,652,000 | 3,652,000 | 3,790,000 | 3.78% |
| Group Health Retirees (610) | 918,991 | 0 | 1,466,000 | 1,466,000 | 1,649,000 | 12.48% |
| Risk - W/C, Liab, Prop | 2,390,000 | 0 | 2,392,000 | 2,392,000 | 1,918,000 | -19.82% |
| Retirement - General Employee | 146 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 14,751,783 | 6,907,801 | 9,606,000 | 9,606,000 | 11,174,000 | 16.32% |

# Other Programs

**EXPENDITURES**

**Capital Improvement Fund:**
Decrease due to reduction in funding for the Capital Improvement Program.

**Comprehensive Coastal Management Program:**
A transfer to the CCMP fund for legal fees for Reach 8 permitting and the inlet.

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

**Group Health Retiree (610):**
This represents the actuarially determined contribution for the employer funded portion of retiree health insurance premiums.

**Risk-W/C, Liability, Property Insurance:**
This transfer is to fund the Town's risk insurance program.

# Program 710 - Emergency Disaster Response
## Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Salaries and Wages | 3,868 | 722 | 1,365 | 1,000 | 0 | -100.00% |
| Employee Benefits | 296 | 55 | 299 | 299 | 0 | -100.00% |
| Contractual | 184,071 | 49,698 | 83,350 | 78,650 | 80,200 | -3.78% |
| Commodities | 17,306 | 1,192 | 850 | 600 | 600 | -29.41% |
| Capital Outlay | 3,970 | 6,000 | 0 | 0 | 0 | 0.00% |
| Depreciation | 1,501 | 1,501 | 1,660 | 1,660 | 1,700 | 2.41% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 211,012 | 59,168 | 87,524 | 82,209 | 82,500 | -5.74% |

**EXPENDITURES**

**Contractual:**
We did not budget for a pay increase for our Emergency Management Coordinator.

**Commodities:**
Since IRS rules do not allow for the Coordinator to have an office in a Town building anymore, we cut down on general office expenses.

**Depreciation:**
Depreciation expense is based upon straight line depreciation for the fixed assets allocated to this program.

# Town Manager's Office

## PROGRAM: EMERGENCY MANAGEMENT 710

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

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

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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Town's compliance with federal NIMS requirements |
| Measure | Continual training and compliance to NIMS standards and yearly metrics as required by federal standards.<br><br>Update<br>In FY 2008, the Town's newest elected officials, as well as elected officials from other jurisdictions, completed the ICS-402 Overview for Elected Officials/Senior Staff and the IS-700 introductory course. All new employees receive training in ICS - 100 and I - 700 course as part of the new employee orientation. Two priorities for FY 09 are credentialing of Town employees who will serve in decision making capacities during a crisis and resource inventory and "typing" of assets for first responding departments. |
| Result: | Different departments coordinate and cooperate their emergency planning efforts to enhance the Town's overall response efforts to hazards. |
| Measure: | Active representation and participation in the EPT and COOP meetings.<br>Update<br>The EPT continues to meet in FY 2007. They have determined ways to improve hurricane and hurricane recovery efforts from the employee food plan, to shuttering Town facilities to assisting Town employees in need. The Town is also in the process of drafting a Continuity of Operations Plan (COOP), which allows the Town to perform services for up to 30 days following and despite a disaster. This document is to be completed and certified in early CY 2009. The EPT is also planning a full-scale exercise for the spring of 2009. |

# Town Manager's Office

| | |
|---|---|
| Result: | Active participation in emergency planning, preparation or response outreach activities in Palm Beach. |
| Measure: | Attendance, participation or development of outreach programs.<br><br>Update<br>The Town usually focuses their substantive outreach to the community in the spring before hurricane season. Due to Town budget constraints, the Town conducted focused workshops for individual organizations upon request at their expense. A hurricane brochure was also updated and posted to the website in April. The Town continues to work with the media regarding hurricane preparation. |

| Workload Indicators | FY2004 ACTUAL | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|---|
| Hurricane Education Community Workshops | | | | | 2 |
| Emergency Planning Team Meetings | 2 | 9 | 6 | 4 | 5 |
| COOP Meetings | N/A | N/A | 4 | 10 | 0 |
| NIMS Compliancy Training | N/A | 2 | 5 | 20 | 5 |
| Actual EOC Activations | 1 | 1 | 1 | 0 | 0 |
| Town wide Tabletop Exercises | N/A | 0 | 0 | 1 | 2 |

# 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.

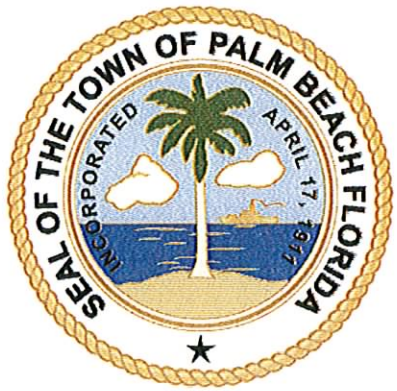
The Contingent Appropriations Program reflects expenditures which are not readily identifiable to a Program, and are not under the direction of any one Department.

## Program 711 - Contingent Appropriations
### Budget Summary

| | FY2006 Budget | FY2007 Budget | FY2008 Budget | FY2009 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 | 835,000 | 922,650 | 926,000 | 1,005,024 | 8.53% |
| TOTALS | 835,000 | 922,650 | 926,000 | 1,005,024 | 8.53% |
| Percent of Budget | 1.5% | 1.5% | 1.5% | 1.5% | |

**EXPENDITURES**

**Other:**
Represents allocation of 1.5% of General Fund Expenditures as per Town Policy, and an additional appropriation approved by the Town Council.

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# 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 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.

**2008 Revenue Note**

On June 10, 2008, the Town Council authorized the issuance of a $10,000,000 bank note for the Town Hall renovation project. Payments on the note will begin in 2011. Interest through 2011 was capitalized in the note. Payments for FY2009 and FY2010 will be made from the capitalized interest.

The revenue note is a variable rate note priced at 63.7% of BBA LIBOR Daily Floating Rate plus 71.5 basis points. The term of the note is for 20 years.

**Debt Service Payments**

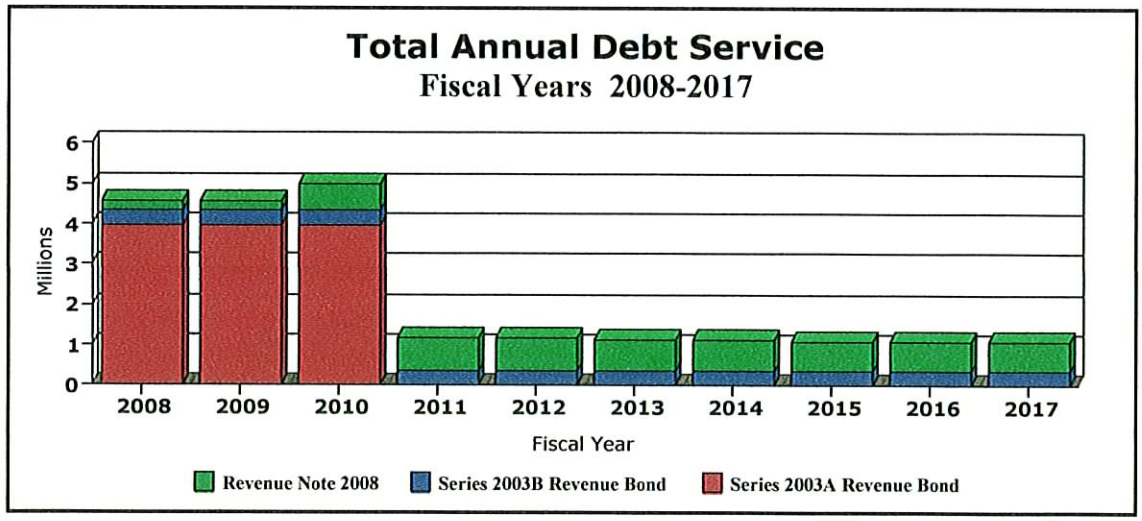
Principal payments are due on January 1, and interest payments are due on January 1 and July 1 of each year. The revenue note requires quarterly interest payments through 2010 and then quarterly principal and interest payments through the life of the note. The annual debt service requirements for the outstanding revenue bonds and revenue note through 2017 are shown on the following page:

# Debt Service Fund

| Fiscal Year | 2008 Revenue Note | 2003A Revenue Bond | 2003B Revenue Bond | Total |
|---|---|---|---|---|
| 2008 | 0 | 3,952,223 | 377,940 | 4,330,163 |
| 2009 | 250,783 | 3,955,313 | 379,365 | 4,585,461 |
| 2010 | 246,000 | 3,952,069 | 380,221 | 4,578,290 |
| 2011 | 678,325 | 0 | 380,578 | 1,058,903 |
| 2012 | 809,949 | 0 | 380,445 | 1,190,394 |
| 2013 | 795,681 | 0 | 379,913 | 1,175,594 |
| 2014 | 766,504 | 0 | 379,118 | 1,145,622 |
| 2015 | 747,698 | 0 | 377,972 | 1,125,670 |
| 2016 | 733,922 | 0 | 381,373 | 1,115,295 |
| 2017 | 720,146 | 0 | 379,363 | 1,099,509 |
| Total | $5,749,008 | $11,859,605 | $3,796,288 | $21,404,901 |

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.



# Debt Service Fund

**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 | $13,773,998,042 |
| Legal Debt Margin: | |
| Debt Limitation - 5% of assessed value | $ 688,699,902 |

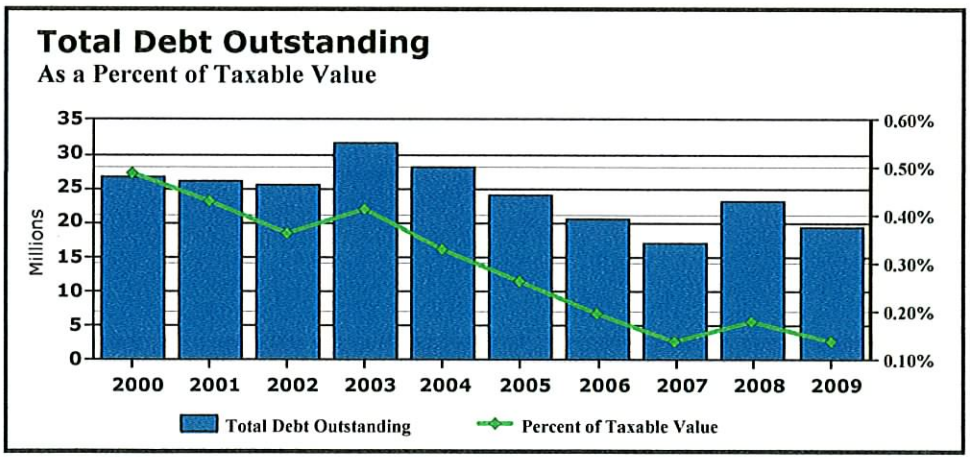
**Debt Summary**

| | |
|---|---|
| Outstanding debt as of September 30, 2008 | |
| Gross bonded debt (all debt with a General Obligation Pledge) | $ 0 |
| General Fund Pledge Obligations | |
| Non-Ad Valorem Revenue Bonds/Notes | 23,205,000 |
| Total Gross Debt | $23,205,000 |

**Debt Ratios:**

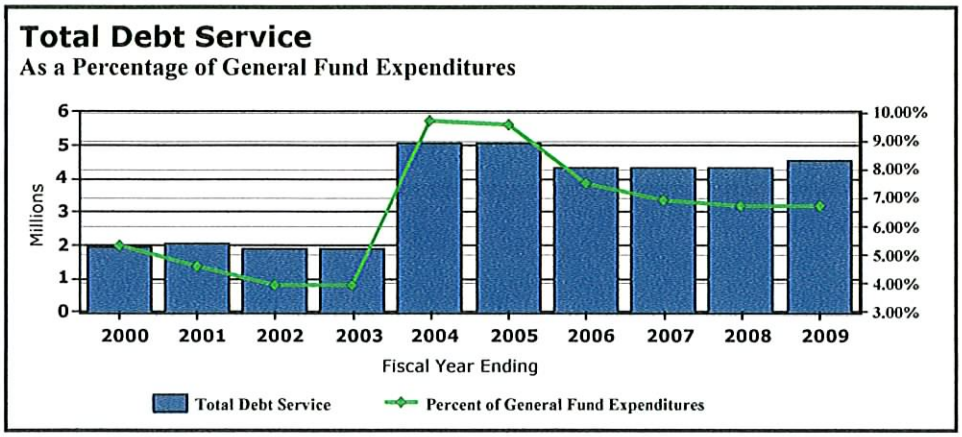
| | | Per Capita |
|---|---|---|
| Population | 9,735 | |
| Taxable Value | $13,773,998,042 | 1,414,895 |
| Total Gross Debt | 23,205,000 | 2,384 |

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



# Debt Service Fund

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

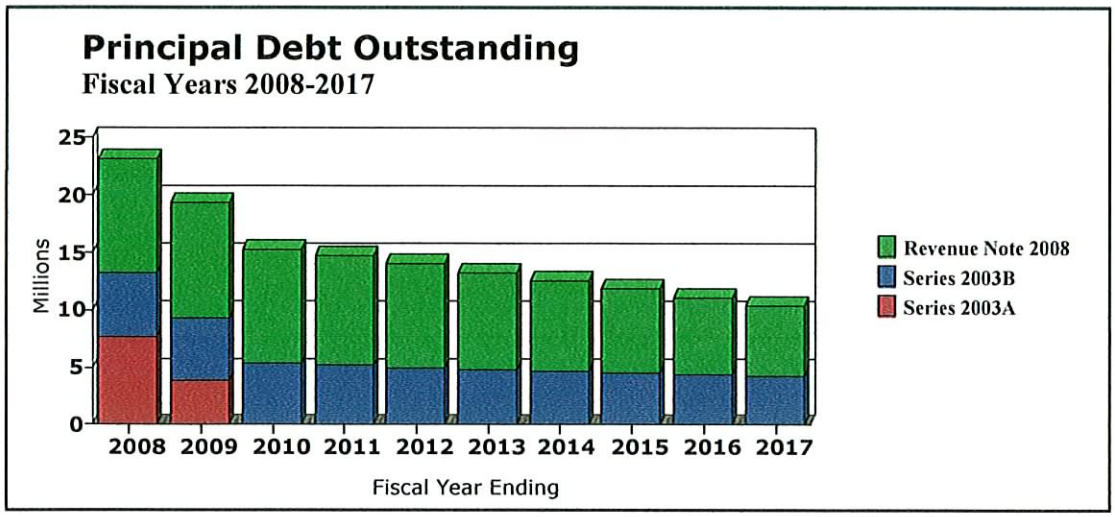



**Town of Palm Beach**
**Principal Debt Outstanding**
**FY2008 - FY2017**

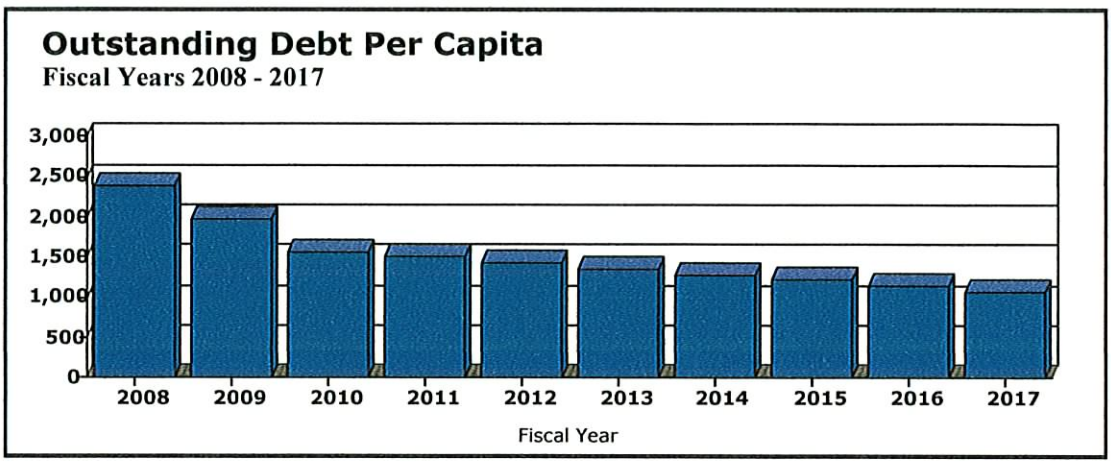
| Fiscal Year Ending | 2003A Revenue Bond | 2003B Revenue Bond | 2008 Revenue Note | Total Debt Outstanding | Debt Per Capita 9,735 |
|---|---|---|---|---|---|
| 2008 | 7,630,000 | 5,575,000 | 10,000,000 | 23,205,000 | 2,384 |
| 2009 | 3,885,000 | 5,445,000 | 10,000,000 | 19,330,000 | 1,986 |
| 2010 | 0 | 5,310,000 | 10,000,000 | 15,310,000 | 1,573 |
| 2011 | 0 | 5,170,000 | 9,565,000 | 14,735,000 | 1,514 |
| 2012 | 0 | 5,025,000 | 8,985,000 | 14,010,000 | 1,439 |
| 2013 | 0 | 4,875,000 | 8,405,000 | 13,280,000 | 1,364 |
| 2014 | 0 | 4,720,000 | 7,840,000 | 12,560,000 | 1,290 |
| 2015 | 0 | 4,560,000 | 7,280,000 | 11,840,000 | 1,216 |
| 2016 | 0 | 4,390,000 | 6,720,000 | 11,110,000 | 1,141 |
| 2017 | 0 | 4,215,000 | 6,160,000 | 10,375,000 | 1,066 |

# Debt Service Fund

The chart below shows the total principle debt outstanding for FY08 through FY17.




The chart below shows total outstanding debt per capita for FY08 through FY17.



# Debt Service Fund

## Fund 201 - Series 2003 Revenue Bond
### Revenue and Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Interest Earnings | 1,140 | 933 | 1,500 | 2,100 | 1,000 | -33.33% |
| Transfer from General Fund | 3,402,060 | 3,529,000 | 3,652,000 | 3,652,000 | 3,790,000 | 3.78% |
| Transfer from CCMP PAYG Fund | 935,925 | 811,356 | 681,439 | 681,500 | 549,800 | -19.32% |
| Transfer from Debt Serv Funds | 0 | 26,900 | 0 | 0 | 0 | 0.00% |
| TOTALS | 4,339,125 | 4,368,189 | 4,334,939 | 4,335,600 | 4,340,800 | 0.14% |
| **Expenditures** | | | | | | |
| Debt Service Interest | 852,985 | 750,354 | 610,163 | 610,200 | 459,700 | -24.66% |
| Debt Service Principal | 3,480,000 | 3,585,000 | 3,720,000 | 3,720,000 | 3,875,000 | 4.17% |
| Other Bond Expenses | 1,500 | 6,224 | 4,776 | 5,000 | 5,000 | 4.69% |
| TOTALS | 4,334,485 | 4,341,578 | 4,334,939 | 4,335,200 | 4,339,700 | 0.11% |
| **TOTAL REVENUES OVER/(UNDER) EXPENDITURES** | 4,640 | 26,611 | 0 | 400 | 1,100 | |
| Beginning Fund Balance | 5,899 | 10,539 | 37,150 | 37,150 | 37,550 | |
| **ENDING FUND BALANCE** | 10,539 | 37,150 | 37,150 | 37,550 | 38,650 | |

**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 FY2009.

**Debt Service Principal**
Represents the amount of Principal due on the 2003 Revenue bonds in FY2009.

**Other Bond Expenses:**
Represents amounts paid to the paying agent on the bonds.

# Debt Service Fund

## Fund 204 - Revenue Note 2008
### Revenue and Expenditure Summary

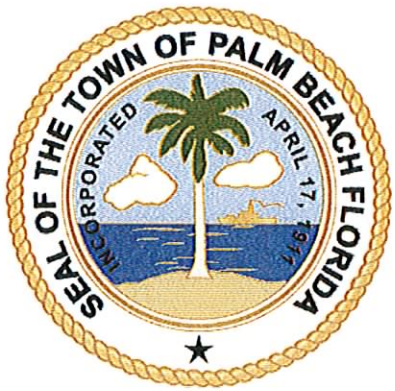
| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Interest Earnings | 0 | 0 | 0 | 0 | 14,000 | 100.00% |
| Transfer from General Fund | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Transfer from Debt Serv Funds | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Bond Proceeds (Capitalized Interest) | 0 | 0 | 0 | 590,000 | 0 | 0.00% |
| TOTALS | 0 | 0 | 0 | 590,000 | 14,000 | 100.00% |
| **Expenditures** | | | | | | |
| Debt Service Interest | 0 | 0 | 0 | 0 | 251,000 | 100.00% |
| Debt Service Principal | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Expenses | 0 | 0 | 0 | 30,000 | 1,000 | 100.00% |
| TOTALS | 0 | 0 | 0 | 30,000 | 252,000 | 100.00% |
| **TOTAL REVENUES OVER/(UNDER) EXPENDITURES** | 0 | 0 | 0 | 560,000 | (238,000) | |
| Beginning Fund Balance | 0 | 0 | 0 | 0 | 560,000 | |
| **ENDING FUND BALANCE** | 0 | 0 | 0 | 560,000 | 322,000 | |

**REVENUES**
**Interest Earnings:**
Represents interest earned on reserves of fund.

**EXPENDITURES**
**Debt Service Interest:**
Represents the amount of interest due on the 2008 Revenue Note.

**Other Bond Expenses:**
Represents amounts due for expenses for fund.

# Capital Funds

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# 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 FY2009 $1,817,000 has been allocated by the General Fund for capital projects. The FY2009 budget amount includes FY2008 new appropriations of $3,392,000 and reappropriated budgets of $6,323,200.

## 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 and 2008 Revenue Bonds 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.

# Town of Palm Beach

# Capital Improvement Fund (307)

# Capital Improvement Program

## FUND (307) - CAPITAL IMPROVEMENT PROGRAM
## FY08 ACCOMPLISHMENTS

### Storm Water Drainage Improvements

D-8 Basin/Country Club Road - Project expanded the capacity of the storm drains in Country Club Road, Slope Trail, Ridgeview Drive and Fairview Road. Project will be completed in November 2008.

Sanford Avenue - Project expanded the capacity of the storm drains and sanitary sewer mains in Sanford Avenue and included new curb and gutters and pavement. This project was completed in October 2008.

South Woods Road - Project re-built South Woods Road between No. Lake Way and East Woods Road to include additional inlets along with new curbing and pavement. This project was completed in November 2008.

### Water Main Improvements

The Town is continuing to work on a 2008 Joint Participation Agreement with the City of West Palm Beach to upgrade water mains. The water mains in Sanford Avenue and South Woods Road were replaced during the storm drain projects in Summer 2008. We are currently completing construction of replacement mains in North County Road, Country Club Road, Slope Trail, and Fairview Road. Work is also planned for Coral Lane and Root Trail from the 2005 water main program.

### Sanitary and Storm Sewer Improvements

Storm drain improvements were made on North Ocean Blvd. From Onondaga to Manana, Bermuda Lane, Everglade Avenue, Seabreeze Avenue, Regent Park and La Puerta Way.

# FUND (307) - CAPITAL IMPROVEMENT PROGRAM PROJECT DESCRIPTIONS FY09 and FY08 Carry-Over Budgets

**Storm Water Drainage Improvements**

FY09 will complete the projects proposed for the seventh year of the original 10-year, north-end drainage program. The FY09 projects include the design and construction of improvements to Tangier Avenue and No. Lake Way between El Dorado Lane and Plantation Road 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 | $3,302,000* |
| 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 will be constructing 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 the Town's sewage force main or sewage facilities shared with the City of West Palm Beach leading to the regional sewage treatment facility.

| | |
|---|---|
| Project Budget | $2,016,000* |
| 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 the annual $500,000 Town wide milling & resurfacing program as well as milling and resurfacing No. Lake way from Garden Avenue and Onondaga Avenue for $107,000. Included within these funds is $451,000 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 | $1,178,000* |
| 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 were allocated 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 | $430,000* |
| 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 | $46,000 |
| 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 from the 2008 Interlocal Agreement with the City of West Palm Beach for the Town to make improvements to designated water mains throughout the Town.

| | |
|---|---|
| Project Budget | $580,000* |
| 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 | $1,964,000* |
| 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 construction of a traffic signal and the continuation of a two-year program to replace windows.

| | |
|---|---|
| Project Budget | $199,200* |
| 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 FY08 Estimated Carry-over Budget

## Capital Improvement Program
## Proposed FY08 Carry-over and Five Year Plan - Fund 307

| Expenditure Budget - Project Description | FY08 Carry-over Budget | Proposed Year 1 FY2009 | Projected Requirements Subtotal | Year 2 FY2010 | Year 3 FY2011 | Year 4 FY2012 | Year 5 FY 2013 | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| *Storm Water System* | 2,027,000 | 1,275,000 | 3,302,000 | 950,000 | 1,150,000 | 1,150,000 | 1,150,000 | 7,702,000 |
| General Improvements | 1,536,000 | 775,000 | 2,311,000 | 650,000 | 650,000 | 650,000 | 650,000 | 4,911,000 |
| Rehabilitate Storm Pump Structures | 491,000 | 500,000 | 991,000 | 300,000 | 500,000 | 500,000 | 500,000 | 2,791,000 |
| *Sanitary Sewer System* | 891,000 | 1,125,000 | 2,016,000 | 1,025,000 | 1,025,000 | 1,025,000 | 1,025,000 | 6,116,000 |
| General Improvements | 652,000 | 750,000 | 1,402,000 | 750,000 | 750,000 | 750,000 | 750,000 | 4,402,000 |
| Force Main Rehabilitation | 239,000 | 125,000 | 364,000 | 125,000 | 125,000 | 125,000 | 125,000 | 864,000 |
| WPB Central Pump Bypass & Reserve | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Rehab Sanitary Sewer Pumping Stations | 0 | 200,000 | 200,000 | 100,000 | 100,000 | 100,000 | 100,000 | 600,000 |
| *Streets and Roads* | 571,000 | 607,000 | 1,178,000 | 500,000 | 500,000 | 500,000 | 500,000 | 3,178,000 |
| Bridge Rehabilitation | 120,000 | 0 | 120,000 | 0 | 0 | 0 | 0 | 120,000 |
| Milling & Resurfacing Program | 0 | 607,000 | 607,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,607,000 |
| Street Lights SRA1A Lake Ave South (1) | 31,000 | 0 | 31,000 | 0 | 0 | 0 | 0 | 31,000 |
| Decorative Street Lights | 420,000 | 0 | 420,000 | 0 | 0 | 0 | 0 | 420,000 |
| *Bury FPL Overhead Lines* | 430,000 | 0 | 430,000 | 0 | 0 | 0 | 0 | 430,000 |
| *Refurbish Memorial Fountain* | 46,000 | 0 | 46,000 | 0 | 0 | 0 | 0 | 46,000 |
| *Water Main Improvements WPB (2)* | 280,000 | 300,000 | 580,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,580,000 |
| *Fuel Tank Replacement Program (3)* | 1,964,000 | 0 | 1,964,000 | 0 | 0 | 0 | 0 | 1,964,000 |
| *North Fire-Rescue Station* | 114,200 | 85,000 | 199,200 | 0 | 0 | 0 | 0 | 199,200 |
| Replacement of Windows | 114,200 | 0 | 114,200 | 0 | 0 | 0 | 0 | 114,200 |
| Traffic Signal Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Phase 1 - Warrant Study | 0 | 25,000 | 25,000 | 0 | 0 | 0 | 0 | 25,000 |
| Phase 2 - Construction | 0 | 60,000 | 60,000 | 0 | 0 | 0 | 0 | 60,000 |
| *Total Expenditures* | 6,323,200 | 3,392,000 | 9,715,200 | 2,975,000 | 3,175,000 | 3,175,000 | 3,175,000 | 22,215,200 |

| Offsetting Revenues: | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 | Total |
|---|---|---|---|---|---|---|
| Interest | 425,000 | 375,000 | 325,000 | 275,000 | 225,000 | 1,625,000 |
| WPB - Water Main Improvements (2) | 300,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,300,000 |
| Special Assessment Revenue | 525,000 | 0 | 0 | 0 | 0 | 525,000 |
| Recreation Enterprise Fund - Transfer for Fuel Tanks (3) | 30,000 | 0 | 0 | 0 | 0 | 30,000 |
| FDOT - Street Lights SRA1A Lake Ave South (1) | 295,000 | 0 | 0 | 0 | 0 | 295,000 |
| **Total Offsets** | 1,575,000 | 875,000 | 825,000 | 775,000 | 725,000 | 4,480,000 |
| **Net Expenditure/Transfer from General Fund** | 1,817,000 | 2,100,000 | 2,350,000 | 2,400,000 | 2,450,000 | 4,805,000 |

# Capital Improvement Program

## Fund 307 - Capital Improvement Program
### Revenue and Expense Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Transfer from General Fund (001) | 3,812,491 | 3,378,801 | 2,096,000 | 2,096,000 | 1,817,000 | -13.31% |
| Transfer from Recreation Fund (403) | 0 | 0 | 30,000 | 0 | 30,000 | 100.00% |
| Interest on Investments | 566,245 | 650,926 | 425,000 | 459,000 | 425,000 | 0.00% |
| Grants/Local Revenue | 631,706 | 79,204 | 795,000 | 388,500 | 1,120,000 | 40.88% |
| TOTALS | 5,010,442 | 4,108,931 | 3,346,000 | 2,943,500 | 3,392,000 | 1.37% |
| **Expenses** | | | | | | |
| Projects | 5,261,524 | 4,759,364 | 3,221,000 | 4,708,200 | 3,392,000 | 5.31% |
| Transfer to LSEF (403) | 0 | 1,380 | 0 | 0 | 0 | 0.00% |
| Transfer to CIP Funds (309/310) | 0 | 306,000 | 0 | 0 | 0 | 0.00% |
| Capital Contingency | 0 | 0 | 334,600 | 0 | 241,600 | -27.79% |
| TOTALS | 5,261,524 | 5,066,744 | 3,555,600 | 4,708,200 | 3,633,600 | 2.19% |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | (251,082) | (957,813) | (209,600) | (1,764,700) | (241,600) | |
| Beginning Fund Equity | 12,478,326 | 12,227,244 | 11,269,431 | 11,269,431 | 9,504,731 | |
| **ENDING FUND EQUITY** | 12,227,244 | 11,269,431 | 11,059,831 | 9,504,731 | 9,263,131 | |

# 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.

**Transfer from Recreation Fund:**
This transfer represents the Recreation Fund's portion of funding for the Fuel Tank Replacement Program.

**Interest on Investments:**
The interest rate used to project the return on investments was reduced from 5% for FY08 to 2.5% for FY09.

**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.

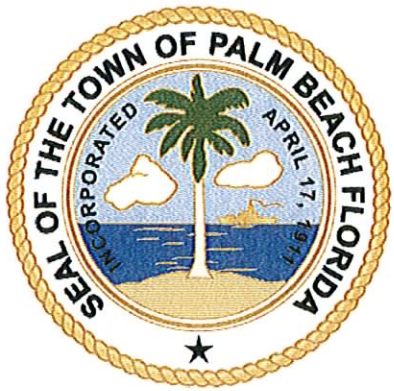
## EXPENDITURES

**Projects:**
The FY09 budget amounts do not include unexpended carry over amounts from prior years.

**Transfer to Leisure Services Enterprise Fund (403):**
The amount expended in FY07 represents the transfer of remaining balances from existing Recreation Enterprise Fund capital projects to the Recreation Enterprise Fund (403).

**Transfer to CIP Funds (309/310):**
The amount expended 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.

**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.

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# Town of Palm Beach

# Comprehensive Coastal Management Plan

## Pay as You Go Fund (308)

## Bond Proceeds Construction Fund (309)

# FUND (308/309)
# COMPREHENSIVE COASTAL MANAGEMENT PROGRAM
# FY08 ACCOMPLISHMENTS

## Sand Transfer Plant Upgrade

Town Council, Town staff, State and Federal elected officials and consultants successfully lobbied to have included in the FY2008/2009 Federal budget, $1,814,000 to upgrade the Town's Sand Transfer Plant.

A competitive selection process chose Bridge Design Associates to begin the renovation design plans. Construction is scheduled to begin in the summer of 2009.

Efforts are now underway to work with the Corps of Engineers to have a 215 Agreement signed, which will allow the Federal Government to reimburse the Town for this project.

## Inlet Sand Management

The Army Corps of Engineers, placed sand dredged from the inlet on the dry beach in sections of Reach 1. Adjacent property owners within this area have agreed to easements that will allow this work.

A larger scale expansion and deepening of the inlet channel and turning basin at the Port of Palm Beach are being discussed. Town staff will continue to work with the Port and the Army Corps to assure that the Town's concerns are addressed and that any suitable dredge material is placed on the Town's beaches.

## Reach 2 Project Area
## Onondaga Avenue to El Mirasol

Work activity on a feeder beach project for Reach 2 was suspended. A feasibility report noted that a significant amount of hard bottom impacts would occur with a beach fill project. In light of the state mandated budget cuts, staff is focusing on improving the littoral drift upstream of Reach 2. These improvements are the upgrade of the Sand Transfer Plant and extension of the plant's discharge approximately 2,000 feet south of the inlet.

## Reach 3 & 4 Project Area
## Mid Town Beach Nourishment & Expansion Project
## El Mirasol to El Vedado

There were no work activities in this reach. Permit required physical and biological monitoring and reporting to FDEP were made.

### Reach 5 Project Area
### El Vedado to Widner's Curve

Due to state-mandated tax cuts, work on a Reach 5 restoration project was stopped. Reach 5 continues to benefit from repeated restorations of Reaches 3 and 4. At the time permitting for the renourishment of Reaches 3 and 4 in FY 2013, the Town should consider alternatives for Reach 5, to include a full restoration or dune restoration with dune plantings.

### Reach 7 Project Area
### Phipps Ocean Park Beach Nourishment Project
### Sloan's Curve to Ambassador II Condominium

Permit required physical and biological monitoring has been made with reports to FDEP.

### Reach 8 Project Area
### Ambassador II Condominium to La Bonne' Vie

Town staff completed the beach restoration design and submitted a permit application to FDEP and the USACE. FDEP issued a notice of intent to issue a permit the Reach 8 restoration project. This action was challenged by the Surfrider Foundation, Snook Foundation, and three individuals. An Administrative Hearing was held to consider the petitioner's objections, and a ruling is expected in the fall of 2008.

### Regional Monitoring

The Regional Monitoring program is ongoing and currently includes annual aerial cartographic photography used to monitor nearshore hardbottom and elevation surveys of the dry beach out to a mile offshore to monitor sand movement throughout the Town. Both programs are supported with cost-sharing from FDEP.

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

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Interest on Investments | 214,874 | 184,216 | 165,000 | 60,000 | 37,000 | -77.58% |
| Grants | 63,200 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 278,074 | 184,216 | 165,000 | 60,000 | 37,000 | -77.58% |
| **Expenses** | | | | | | |
| Projects | 0 | 1,695,880 | 722,120 | 552,000 | 0 | -100.00% |
| Other Expenses | 3,208 | 7,245 | 10,000 | 10,000 | 10,000 | 0.00% |
| Transfer to Debt Service 2003B (201) | 935,925 | 811,356 | 681,439 | 681,439 | 549,800 | -19.32% |
| TOTALS | 939,133 | 2,514,481 | 1,413,559 | 1,243,439 | 559,800 | -60.40% |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | (661,059) | (2,330,265) | (1,248,559) | (1,183,439) | (522,800) | |
| Beginning Retained Earnings | 5,537,946 | 4,876,887 | 2,546,622 | 2,546,622 | 1,363,183 | |
| **ENDING FUND EQUITY** | 4,876,887 | 2,546,622 | 1,298,063 | 1,363,183 | 840,383 | |

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

## REVENUES

**Interest on Investments:**
The interest rate used to project the return on investments was reduced from 5% for FY08 to 2.5% for FY09.

**Grants:**
Reimbursements from the State of Florida for beach restoration projects and 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 2003B (201 Fund):**
Pay-as-you-go transfer to repay debt service on 2003 Refunding of the 2000 Beach Restoration bond issue.

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

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Interest Earnings | 501,177 | 256,307 | 100,000 | 300,000 | 130,000 | 30.00% |
| Trans from 001 | 0 | 0 | 0 | 0 | 2,000,000 | 100.00% |
| Trans from 310 | 0 | 0 | 0 | 0 | 1,900,000 | 100.00% |
| Transfer from 307 CIP | 0 | 153,000 | 0 | 0 | 0 | 0.00% |
| FEMA/FDEP/Fed Government Grant Reimb. | 9,094,821 | 3,154,725 | 0 | 0 | 1,800,000 | 100.00% |
| TOTALS | 9,595,998 | 3,564,032 | 100,000 | 300,000 | 5,830,000 | 5730.00% |
| **Expenses** | | | | | | |
| Monitoring | 0 | 0 | 0 | 0 | 555,100 | 100.00% |
| Contractual | 0 | 0 | 0 | 0 | 2,000,000 | 100.00% |
| Sand Transfer Plant | 0 | 0 | 0 | 0 | 2,000,000 | 100.00% |
| Carry over Projects | 20,172,281 | 2,795,180 | 2,038,207 | 2,608,217 | 1,500,900 | -26.36% |
| TOTALS | 20,172,281 | 2,795,180 | 2,038,207 | 2,608,217 | 6,056,000 | 197.12% |
| **TOTAL REVENUES OVER(UNDER) EXPENSES** | (10,576,283) | 768,852 | (1,938,207) | (2,308,217) | (226,000) | |
| Beginning Retained Earnings | 17,442,703 | 6,866,420 | 7,635,272 | 7,635,272 | 5,327,055 | |
| **ENDING FUND EQUITY** | 6,866,420 | 7,635,272 | 5,697,065 | 5,327,055 | 5,101,055 | * |

*** Available anticipated Cash Fund Equity at 9/30/09 is $1,538,050, the remaining $3,563,005 represents anticipated grant receivable of $1,663,005 and Sand Transfer Plant Funding of $1,900,000.**

# Fund 309 - Comprehensive Coastal Management Program Bond Proceeds Construction Fund

## REVENUES

**Interest on Investments:**
The interest rate used to project the return on investments was reduced from 5% for FY08 to 2.5% for FY09.

**Transfer from CIP (307):**
This line item represents money transferred from the 307 Fund for the Sand Transfer Plant.

**FEMA/FDEP/Federal Government Reimbursement:**
Anticipated FEMA/FDEP/Federal Government reimbursement for beach projects and the Sand Transfer Plant.

## EXPENDITURES

**Projects:**
The FY09 budget amounts include unexpended carry over amounts from prior years.

# Town of Palm Beach

# Town Facilities Project Fund (310)

# Capital Improvement Funds

## FUND (310) - TOWN FACILITIES
## FY08 ACCOMPLISHMENTS/FY09 PROJECTS

**Town Hall Renovations** - The project work to renovate the Town Hall building continued to progress during the course of FY2008, achieving the following key milestones:

- ✓ The project design was completed by the Town's consultant (Bridges, Marsh & Associates) to accomplish the interior renovation of the building.
- ✓ The concept of a "construction manager at risk" contract was pursued and several contractors submitted their qualifications for such a contract. This first-ever CM-At-Risk contract was awarded to Hedrick Brothers Construction in June 2008, for their proven experience in renovating similar historic structures.
- ✓ The Town Council also approved the restoration work associated with the exterior of the building, to enhance and preserve the long-term integrity of this historic building.
- ✓ Construction began in the summer of 2008, to commence the first of three phases of work to renovate the building while it is still occupied. As of November 2008, the demolition of the first phase work area is completed, along with the required shoring to support the third floor while a new foundation system has been installed to support a new second floor slab. A new entrance on the north end of the building will allow access to the offices eventually relocated to the new spaces. Those offices include the Human Resource Department, the Town Clerk staff, and the Town Manager's staff. Completion of the first phase is expected by May 2009.

Future work anticipated in FY2009 includes the second phase of construction at the south end of the building, which will start once the first phase is completed and the building occupants are relocated. During this second phase, the public meetings usually held in the Town Council chambers will be held in various other locations while that portion of the building is being renovated. The third phase of work (center section of the building) in FY2010 will conclude the project which has an overall duration of approximately 24 months (final project completion in summer 2010).

Aerial view of Town Hall.

North End of Town Hall, 2nd floor.

# Recreation Enterprise Fund

### Par 3 Golf Course Restoration

The planned restoration of the Palm Beach Par 3 Golf Course includes three major initiatives, including the renovation of the golf course, the installation of an alternative water source and a new irrigation system, and the construction of a new club house. The Town has committed $2 million of funds from the Recreation Enterprise Fund and a citizen's committee is in the process of raising $4 million in private monies to help fund the project. Over $1 million in professional services related to golf course and clubhouse design have been donated.

Design and engineering work by Raymond Floyd Design and Kimley-Horn and Associates has progressed throughout FY08 and will be complete for bidding in December 2008/January 2009. The final design will include a new routing plan, enhanced views of the ocean, and larger greens and tees. Construction is expected to commence in early March 2009. The Smith Architectural Group has begun conceptual design work for the clubhouse, using the Bermuda architectural style. The clubhouse will progress on a parallel path with the golf course improvements, but will likely be completed after the course has re-opened in FY10.

### Seaview Park Athletic Field

A $226,000 natural turf replacement plan to ensure a safe and consistent playing surface for the various sports that take place at Seaview Park was completed in August 2008. The project included stripping and sterilizing the existing field, followed by laser grading and re-sodding with a high traffic tolerant athletic turf. The project also included a new replacement irrigation system. A financial partnership with the Palm Beach Day Academy was secured to cover 50% of the project costs.

### Basketball Shade Shelter

Funds were allocated in FY09 for the purpose of constructing a shade shelter to be installed over the Seaview Park Basketball Court. Grants will be pursued to completely fund this project.

# Town Facilities Project Fund

## Fund 310 -
## Town Facilities Project Fund
### Revenue and Expense Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Interest on Investments | 185,664 | 218,209 | 80,000 | 157,000 | 230,000 | 187.50% |
| Loan Proceeds | 0 | 0 | 0 | 9,420,000 | 0 | 0.00% |
| Preservation Foundation Donations | 0 | 0 | 0 | 0 | 500,000 | 100.00% |
| Historic Preservation Grant | 0 | 0 | 0 | 105,000 | 245,000 | 100.00% |
| Transfer from CIP (307) | 0 | 153,000 | 0 | 0 | 0 | 0.00% |
| TOTALS | 185,664 | 371,209 | 80,000 | 9,682,000 | 975,000 | 1118.75% |
| **Expenses** | | | | | | |
| Trans to (309) CCMP | 0 | 0 | 0 | 0 | 1,900,000 | 100.00% |
| Projects | 183,531 | 220,369 | 3,201,320 | 3,000,000 | 9,782,393 | 205.57% |
| TOTALS | 183,531 | 220,369 | 3,201,320 | 3,000,000 | 11,682,393 | 264.92% |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | 2,133 | 150,840 | (3,121,320) | 6,682,000 | (10,707,393) | |
| Beginning Retained Earnings | 3,892,420 | 3,894,553 | 4,045,393 | 4,045,393 | 10,727,393 | |
| **ENDING FUND EQUITY** | 3,894,553 | 4,045,393 | 924,073 | 10,727,393 | 20,000 | |

# Town Facilities Project Fund

## Fund 310 - Town Facilities Project Fund

### REVENUES

**Interest on Investments:**
The interest rate used to project the return on investments was reduced from 5% for FY08 to 2.5% fro FY09.

**Loan Proceeds:**
Represents funding for Town Hall Renovations.

**Preservation Foundation Donations:**
Represents donations for Town Hall Renovations.

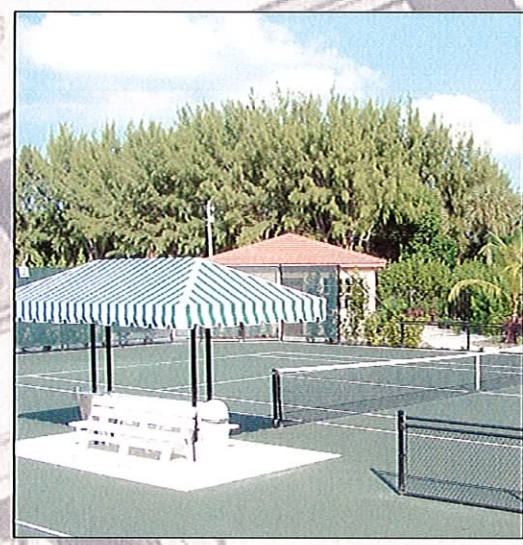
**Grants:**
This item represents anticipated Historic Preservation Grant revenue for Town Hall.

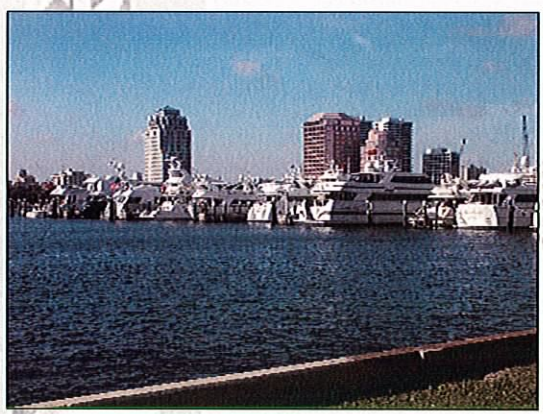
**Transfer from CIP Fund (307):**
This item represents a transfer of prior year unexpended project balances for Town Hall Renovations originally budgeted in the 307 Fund.

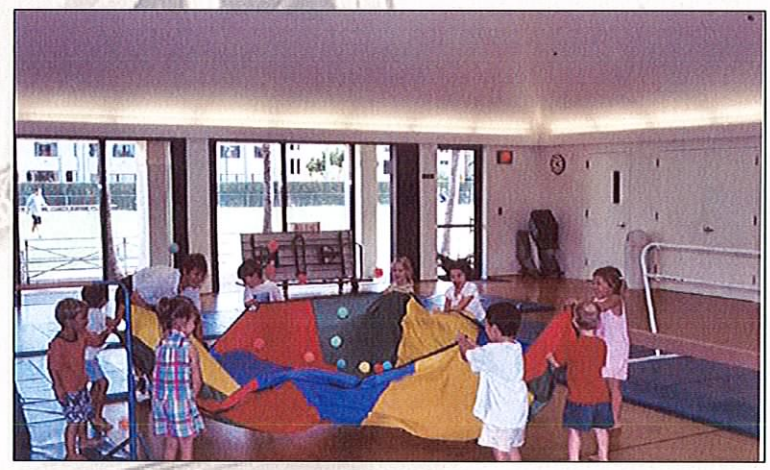
### EXPENDITURES

**Projects:**
The FY09 budget amounts do not include unexpended carry over amounts from prior years.

# Recreation
# Enterprise Fund

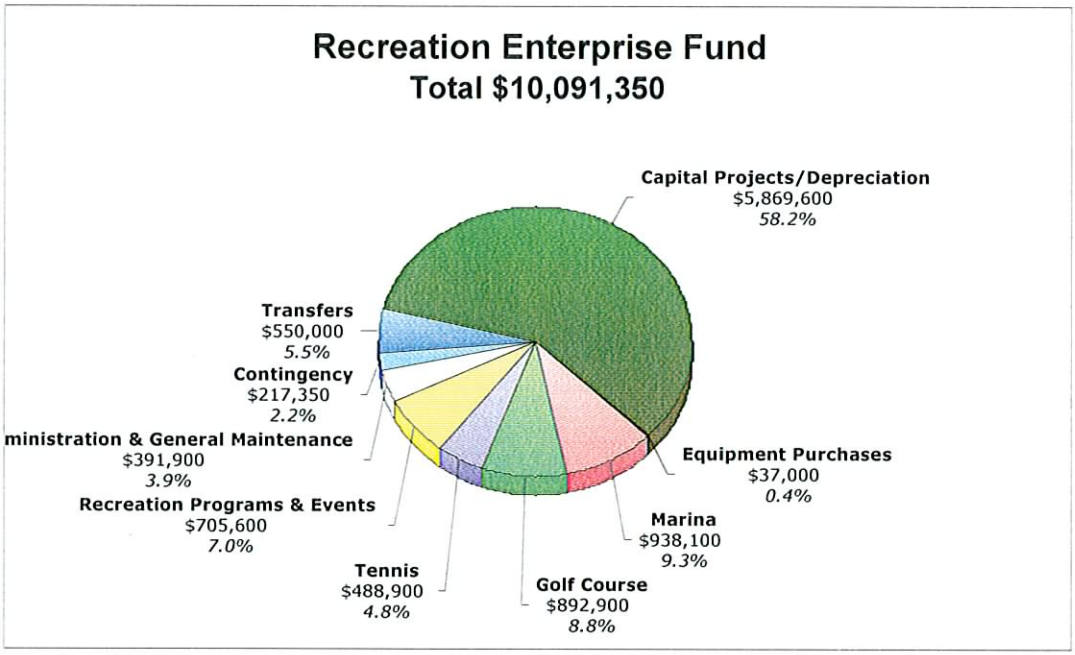






# Recreation Enterprise Fund

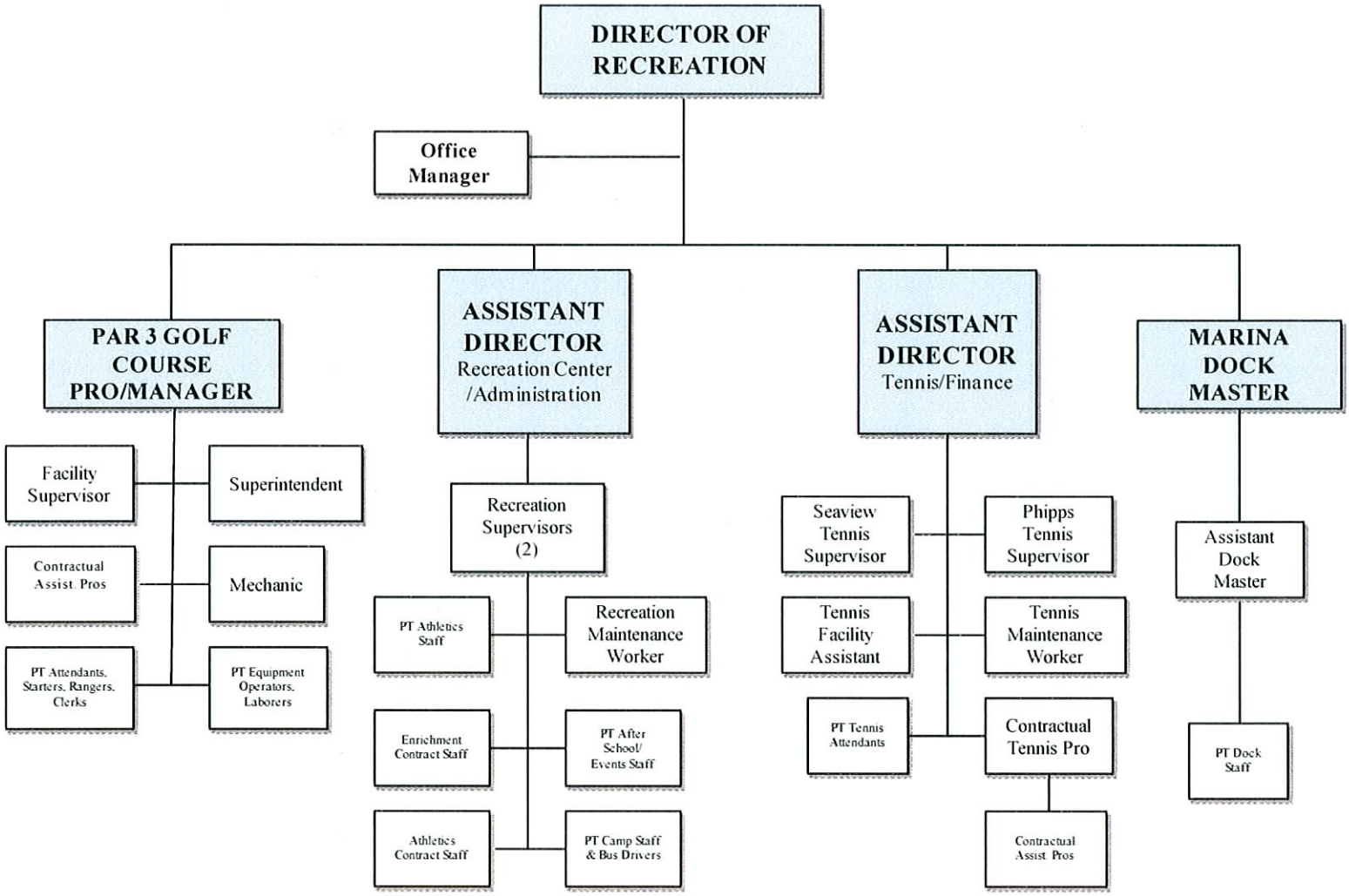
**Mission:** The mission of the Recreation Enterprise Fund is to provide outstanding programs, facilities and services that enhance the quality of life of our residents and visitors. The staff of the Recreation Department are dedicated to providing outstanding customer service in a helpful and courteous manner. We provide safe, clean and well-maintained facilities and strive to offer fun and enriching programs and activities that reflect both the uniqueness and interests of our community.




| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2009 Budget |
|---|---|---|---|---|
| **Revenues** | $4,305,157 | $4,700,398 | $4,769,800 | $9,647,100 |
| **Operating Expenses** | $3,940,525 | $4,093,406 | $4,412,334 | $10,091,350 |

Please note: Years prior to FY2009 did not include Capital Projects and Depreciation in Operating Expenses.

# Recreation Enterprise Fund




| | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Total Full Time Equivalent Employees** | 29.83 | 30.28 | 32.23 | 29.52 | 29.40 |

Please Note: Includes FTE share for Public Works staff support.

# Recreation Enterprise Fund

## 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Desired outcomes are achieved in the most efficient manner maintaining a cost recovery rate of 100% for the Golf Course, 60% Programs/Events, and 30% for the Tennis Program |
| Measure: | Annually measure profit margin and/or recovery rate to represent the business nature of the enterprise fund<br><br>Recovery rates for FY 2008: 95% for the Golf Course, 73% for Programs/Events, and 38% for Tennis.<br><br>**All Recovery Rates are as of September 30, 2008. Final Recovery Rates will be determined upon the official closing of FY2008.* |
| Result: | Customer satisfaction is achieved (Department average) |
| Measure: | Citizen satisfaction survey with a combined "excellent" and "very good" rating of at least 85%<br><br>The combined rating for FY 2008 is 91%. The combined FY 2007 rating was 97%. 75% of the negative responses addressed the quality of the facility where the particular activity took place (such as facilities in Seaview Park and the Par 3 Golf Course). |
| Result: | Retain current Recreation Program/Events participation levels |
| Measure: | Track level of participation annually for all Recreation Programs & Special Events<br><br>Total participation for FY 2008 was 35,189. Total participation in FY2007 was 34,643. |

# Recreation Enterprise Fund

| | |
|---|---|
| Result: | Retain current dock customers and transient repeat business |
| Measure: | Track percentage of lease retention and transient repeat business |

| | 2006 | 2007 | 2008 |
|---|---|---|---|
| Annual Lease retention | 79% (74) | 86% (77) | 84% (74) |
| Seasonal lease retention | 100% (2) | 100% (2) | 100% (2) |
| Transient repeat customers | 35% (154/440) | 36% (149/410) | 39% (152/386) |

| | |
|---|---|
| Result: | Marina transient days increase |
| Measure: | Measure monthly and YTD usage |

**Monthly Usage Report**

| | FY06 | FY07 | FY08 | Variance |
|---|---|---|---|---|
| October | 162 | 266 | 206 | -22.56% |
| November | 563 | 446 | 408 | -8.52% |
| December | 294 | 371 | 362 | -2.43% |
| January | 370 | 407 | 371 | -8.85% |
| February | 341 | 386 | 361 | -6.48% |
| March | 375 | 346 | 427 | 23.41% |
| April | 306 | 321 | 371 | 15.58% |
| May | 240 | 353 | 368 | 4.25% |
| June | 133 | 220 | 236 | 7.27% |
| July | 156 | 185 | 132 | -28.65% |
| August | 233 | 123 | 119 | -3.25% |
| September | 202 | 85 | 125 | 47.06% |

**YTD Usage Report**

| | FY06 | FY 07 | FY08 | Variance |
|---|---|---|---|---|
| October | 162 | 266 | 206 | -22.56% |
| November | 725 | 712 | 614 | -13.76% |
| December | 1,019 | 1,083 | 976 | -9.88% |
| January | 1,389 | 1,490 | 1,347 | -9.60% |
| February | 1,730 | 1,876 | 1,708 | -8.96% |
| March | 2,105 | 2,222 | 2,135 | -3.92% |
| April | 2,411 | 2,543 | 2,506 | -1.45% |
| May | 2,651 | 2,896 | 2,874 | -0.76% |
| June | 2,784 | 3,116 | 3,110 | -0.19% |
| July | 2,940 | 3,301 | 3,242 | -1.79% |
| August | 3,173 | 3,424 | 3,361 | -1.84% |
| September | 3,375 | 3,509 | 3,486 | -0.66% |

# Recreation Enterprise Fund

| Result: | Tennis program usage increase |
|---|---|
| Measure: | Measure monthly and YTD usage |

**Monthly Usage Report**

| | FY06 | FY07 | FY08 | Variance |
|---|---|---|---|---|
| October | 1,919 | 3,190 | 2,363 | -25.92% |
| November | 2,472 | 3,501 | 2,603 | -25.65% |
| December | 3,240 | 3,219 | 2,877 | -10.62% |
| January | 4,358 | 4,108 | 3,868 | -9.69% |
| February | 4,013 | 4,128 | 3,718 | -10.50% |
| March | 3,967 | 4,328 | 3,714 | -14.19% |
| April | 3,541 | 3,771 | 3,706 | -1.72% |
| May | 2,817 | 2,393 | 2,305 | -7.62% |
| June | 2,247 | 1,852 | 1,007 | -46.78%* |
| July | 2,175 | 1,797 | 1,076 | -40.12%* |
| August | 1,975 | 1,296 | 882 | -31.94%* |
| September | 2,367 | 1,553 | 990 | -36.25%* |

**YTD Usage Report**

| | FY06 | FY07 | FY08 | Variance |
|---|---|---|---|---|
| October | 1,919 | 3,190 | 2,363 | -25.92% |
| November | 4,391 | 6,691 | 4,966 | -25.78% |
| December | 7,631 | 9,910 | 7,843 | -20.86% |
| January | 11,989 | 14,018 | 11,711 | -17.49% |
| February | 16,002 | 18,146 | 15,429 | -15.90% |
| March | 19,969 | 22,474 | 19,143 | -15.58% |
| April | 23,510 | 26,245 | 22,849 | -13.60% |
| May | 26,327 | 28,638 | 25,154 | -13.09% |
| June | 28,574 | 30,490 | 26,161 | -15.15%* |
| July | 30,749 | 32,287 | 27,237 | -16.53%* |
| August | 32,724 | 33,583 | 28,119 | -17.12%* |
| September | 35,091 | 35,136 | 29,109 | -17.95%* |

**Seaview facility closed for renovation*

# Recreation Enterprise Fund

| Result: | Golf program usage increase |
|---|---|
| Measure: | Measure monthly and YTD usage |

**Monthly Usage Report**

| | FY06 | FY07 | FY08 | Variance |
|---|---|---|---|---|
| October | 1,082 | 1,768 | 1,034 | -41.52% |
| November | 1,971 | 2,113 | 2,176 | 2.98% |
| December | 3,029 | 2,398 | 2,564 | 6.92% |
| January | 3,659 | 3,550 | 2,759 | -22.28% |
| February | 4,343 | 3,862 | 3,739 | -3.18% |
| March | 5,146 | 4,537 | 3,703 | -18.38% |
| April | 3,397 | 3,276 | 2,947 | -10.04% |
| May | 2,097 | 1,975 | 1,783 | -9.72% |
| June | 1,670 | 1,510 | 1,433 | -5.10% |
| July | 1,833 | 1,544 | 1,348 | -12.69% |
| August | 1,543 | 1,313 | 976 | -21.48% |
| September | 1,348 | 1,106 | 813 | -26.49% |

**YTD Usage Report**

| | FY06 | FY07 | FY08 | Variance |
|---|---|---|---|---|
| October | 1,082 | 1,768 | 1,034 | -41.52% |
| November | 3,053 | 3,881 | 3,210 | -17.29% |
| December | 6,082 | 6,279 | 5,774 | -8.04% |
| January | 9,741 | 9,829 | 8,533 | -13.19% |
| February | 14,084 | 13,691 | 12,272 | -10.36% |
| March | 19,230 | 18,228 | 15,975 | -12.36% |
| April | 22,627 | 21,504 | 18,922 | -12.01% |
| May | 24,724 | 23,479 | 20,705 | -11.81% |
| June | 26,394 | 24,989 | 22,138 | -11.41% |
| July | 28,227 | 26,533 | 23,486 | -11.48% |
| August | 29,770 | 27,846 | 24,462 | -11.93% |
| September | 31,118 | 28,952 | 25,275* | -12.49% |

**For FY2008, 68.1% of rounds played were 18 hole rounds.*

# Recreation Enterprise Fund

## Recreation Enterprise Fund
### Revenue and Expense Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| Peruvian Avenue Docks | 670,331 | 652,487 | 747,000 | 700,000 | 782,200 | 4.71% |
| Australian Avenue Docks | 1,205,104 | 1,258,245 | 1,440,000 | 1,440,000 | 1,511,100 | 4.94% |
| Brazilian Avenue Docks | 849,774 | 1,025,900 | 861,000 | 925,000 | 899,600 | 4.48% |
| Electricity | 70,333 | 81,112 | 76,000 | 76,000 | 78,000 | 2.63% |
| Ice Sales | 178 | 128 | 300 | 300 | 300 | 0.00% |
| Sales Tax Commissions | 688 | 800 | 800 | 700 | 700 | -12.50% |
| Golf Pro Admin Fee | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 0.00% |
| Resident Permit Fees | 14,538 | 15,957 | 17,000 | 13,000 | 16,000 | -5.88% |
| Non Resident Permit Fees | 9,825 | 15,048 | 16,000 | 11,000 | 16,000 | 0.00% |
| Play Tickets | 43,534 | 38,534 | 44,000 | 33,000 | 44,000 | 0.00% |
| Twilight Green Fees | 13,642 | 15,605 | 16,000 | 13,000 | 16,000 | 0.00% |
| Florida Resident Green Fees | 200,526 | 175,680 | 220,000 | 180,000 | 210,000 | -4.55% |
| Non Resident Green Fees | 0 | 0 | 0 | 0 | 5,300 | 100.00% |
| Florida Resident Twilight Green Fees | 235,138 | 240,156 | 242,000 | 240,000 | 240,000 | -0.83% |
| Non Resident Twilight Green Fees | 0 | 0 | 0 | 0 | 2,300 | 100.00% |
| Riding Cart Rental | 123,794 | 130,575 | 130,000 | 130,000 | 133,000 | 2.31% |
| Pull Cart Rental | 29,621 | 27,897 | 32,000 | 30,000 | 30,000 | -6.25% |
| Club Rentals | 0 | 0 | 20,000 | 18,000 | 20,000 | 0.00% |
| Driving Range | 111,945 | 119,916 | 120,000 | 112,000 | 121,000 | 0.83% |
| Maint. And Improvement Fee | 44,379 | 53,509 | 50,000 | 50,000 | 71,000 | 42.00% |
| Vending Machine Commission | 5,263 | 2,768 | 5,000 | 2,500 | 2,500 | -0.5 |
| Daily Tennis Court Fees | 34,517 | 39,534 | 33,000 | 33,000 | 42,000 | 0.00% |
| Annual Tennis Court Fees | 55,789 | 55,824 | 58,300 | 62,000 | 85,000 | 0.00% |
| Tennis Tournament | 152 | 874 | 1,500 | 5,000 | 6,000 | 300.00% |

# Recreation Enterprise Fund

## Recreation Enterprise Fund
### Revenue and Expense Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| Tennis Pro Administration Fees | 12,000 | 12,000 | 12,000 | 10,000 | 12,000 | 0.00% |
| Use of Facilities | 29,240 | 33,260 | 34,000 | 30,000 | 40,000 | 0.00% |
| Light Meter | 30 | 52 | 0 | 0 | 0 | 0.00% |
| Youth Program Registration | 542 | 0 | 0 | 0 | 0 | 0.00% |
| Adult Program Registration Fees | 152 | 0 | 0 | 0 | 0 | 0.00% |
| Youth Program Fees | 196,707 | 246,226 | 225,000 | 246,000 | 255,000 | 13.33% |
| Facility Rental Fees | 2,601 | 4,205 | 3,000 | 3,600 | 3,800 | 26.67% |
| Adult Program Fees | 28,874 | 31,517 | 32,000 | 32,000 | 32,000 | 0.00% |
| Promotional Merchandise | 0 | 150 | 3,000 | 300 | 200 | 0.00% |
| Seaview Park Concession | 2,269 | 1,692 | 2,500 | 1,700 | 1,700 | -32.00% |
| Investment Earnings | 92,167 | 247,897 | 241,000 | 127,200 | 126,000 | -47.72% |
| Interest on Dock Replacement Fund | 162,422 | 85,348 | 75,000 | 36,700 | 32,000 | -57.33% |
| Donations/Town Commitment for Par 3 | 0 | 0 | 0 | 1,200,000 | 4,800,000 | 100.00% |
| Transfer from Donation Fund | 0 | 75,080 | 0 | 0 | 0 | 0.00% |
| Miscellaneous Revenue | 3,543 | 422 | 400 | 6,000 | 400 | 0.00% |
| FEMA Reimbursement | 43,539 | 0 | 0 | 0 | 0 | 0.00% |
| | 4,305,157 | 4,700,398 | 4,769,800 | 5,780,000 | 9,647,100 | 102.25% |

# Recreation Enterprise Fund

## Recreation Enterprise Fund

**Revenue and Expense Summary**

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenses** | | | | | | |
| Salaries and Wages | 1,386,786 | 1,429,497 | 1,422,025 | 1,414,400 | 1,489,200 | 4.72% |
| Employee Benefits | 498,650 | 573,537 | 556,239 | 544,600 | 573,700 | 3.14% |
| Contractual | 1,094,162 | 1,089,280 | 1,014,770 | 1,009,700 | 1,122,400 | 10.61% |
| Commodities | 163,329 | 181,534 | 172,700 | 174,000 | 192,600 | 11.52% |
| Capital Outlay | 0 | 0 | 228,000 | 1,628,000 | 5,676,500 | 2389.69% |
| Depreciation | 240,649 | 269,558 | 269,600 | 269,600 | 269,600 | 0.00% |
| Other | 6,949 | 0 | 0 | 0 | 0 | 0.00% |
| **TOTALS** | 3,390,525 | 3,543,406 | 3,663,334 | 5,040,300 | 9,324,000 | 154.52% |
| Operating Revenue over/(under) Expenses | 914,632 | 1,156,992 | 1,106,466 | 739,700 | 323,100 | |
| Transfer to General Fund | (550,000) | (550,000) | (550,000) | (550,000) | (550,000) | |
| Contingency | 0 | 0 | (199,000) | (199,000) | (217,350) | |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | 364,632 | 606,992 | 357,466 | (9,300) | (444,250) | |
| Beginning Net Assets | | | 4,715,002 | 4,715,002 | 4,705,702 | |
| **ENDING NET ASSETS** | | | 5,072,468 | 4,705,702 | 4,261,452 | |
| **RESERVES:** | | | | | | |
| Reserve for Dock Replacement | | | | 1,820,000 | 1,924,000 | |
| Reserve for M & I | | | | 226,000 | 269,000 | |
| Equipment Replacement | | | | 479,000 | 504,000 | |

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# Recreation Enterprise Fund

## PROGRAM: MARINA

Located at Lake Drive Park, the Town Docks has three main piers with a total of 88 slips. Slips are leased annually, seasonally, or daily. As part of the marina property and amenities, there are three dock buildings, a waste oil collection site, electrical service panels for all vessels, sewage pump-out systems, and three parking lots.

The Dock Master is responsible for daily supervision of an Assistant Dockmaster and two part time employees, slip assignments, safety, and the daily collection of revenues in accordance with established policies.

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Annual and Seasonal Occupancy % | 100% | 100% | 100% | 100% |
| Annual Occupancy % | 94% | 94% | 98% | 98% |
| Total Transient Vessels | 701 | 785 | 681 | 626 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Dockmaster** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Assistant Dockmaster** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Seasonal Dock Attendant** | 1.53 | 1.53 | 1.53 | 1.45 | 1.45 |
| **Public Works Employees** | 0.74 | 0.17 | 0.33 | 0.33 | 0.18 |
| **TOTAL** | **4.27** | **3.70** | **3.86** | **3.78** | **3.63** |

# Recreation Enterprise Fund

## Marina

### Revenue and Expense Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Peruvian Avenue Docks | 670,331 | 652,487 | 747,000 | 700,000 | 782,200 | 4.71% |
| Australian Avenue Docks | 1,205,104 | 1,258,245 | 1,440,000 | 1,440,000 | 1,511,100 | 4.94% |
| Brazilian Avenue Docks | 849,774 | 1,025,900 | 861,000 | 925,000 | 899,600 | 4.48% |
| Electricity | 70,333 | 81,112 | 76,000 | 76,000 | 78,000 | 2.63% |
| Ice Sales | 178 | 128 | 300 | 300 | 300 | 0.00% |
| Interest on Dock Replacement Reserve | 162,422 | 85,348 | 75,000 | 36,700 | 32,000 | -57.33% |
| Sales Tax Commissions | 381 | 381 | 400 | 400 | 400 | 0.00% |
| Miscellaneous Revenue | 385 | 422 | 400 | 400 | 400 | 0.00% |
| TOTALS | 2,958,908 | 3,104,023 | 3,200,100 | 3,178,800 | 3,304,000 | 3.25% |
| **Expenses** | | | | | | |
| Salaries and Wages | 182,027 | 195,978 | 191,438 | 190,200 | 199,600 | 4.26% |
| Employee Benefits | 71,424 | 81,024 | 78,342 | 78,400 | 82,700 | 5.56% |
| Contractual | 561,530 | 561,053 | 559,120 | 567,700 | 618,300 | 10.58% |
| Commodities | 7,226 | 8,021 | 13,100 | 13,100 | 15,500 | 18.32% |
| Capital Outlay | 0 | 0 | 0 | 0 | 22,000 | 100.00% |
| Depreciation | 144,795 | 155,355 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 967,002 | 1,001,431 | 842,000 | 849,400 | 938,100 | 11.41% |
| Operating Revenues over/(under) Expenses | 1,991,906 | 2,102,592 | 2,358,100 | 2,329,400 | 2,365,900 | |
| Transfer out to LSEF Capital Fund | (999,124) | (84,600) | 0 | 0 | 0 | |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | 992,782 | 2,017,992 | 2,358,100 | 2,329,400 | 2,365,900 | |

# 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 due to anticipated increase in transient usage.

**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 decreased from 5.0% in FY08 to 2.5% in FY09.

**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:**
Increase due to adjustment in the actuarially determined retirement costs and health insurance costs.

**Contractual:**
Increase due to minor facility improvements and maintenance.

**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 has been transferred to a new program. Increase reflects cost of minor lighting replacement project.

**Transfer out to LSEF Capital Fund:**
Transfers have been moved to a new program.

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# Recreation Enterprise Fund

## PROGRAM: GOLF COURSE

The Par 3 Golf Course is a scenic and challenging eighteen-hole facility, with holes ranging from 100 to 240 yards. Four of the holes are directly on the Atlantic Ocean and three are adjacent to the Intracoastal Waterway. Fairways are Bermuda 419 and the greens are Tifdwarf. There is also a full length driving range and a putting green. The Clubhouse, located alongside the first tee, has a Pro Shop which sells snacks, beverages, apparel, golf balls and other accessories. The Par 3 offers riding carts, pull carts, and club rentals.

The Head Pro/Manager is responsible for daily overall supervision of the golf course with the assistance of the Superintendent, Facility Supervisor and a variety of full and part-time employees. The Pro/Manager also secures PGA Professionals to provide teaching services.

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Total lessons/clinics taught | 1,937 | 2,068 | 2,327 | 2,121 |
| Leagues hosted | 5 | 5 | 5 | 5 |
| Special events/outings | 30 | 34 | 32 | 28 |
| Range buckets sold | 20,456 | 21,080 | 19,180 | 14,746 |
| Total Rounds of Golf | 33,875 | 31,118 | 28,952 | 25,275 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Pro-Manager** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Golf Course Superintendent** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Golf Course Facility Supervisor** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Registration Clerk II** | 1.00 | 1.00 | 1.00 | 0.25 | 0.00 |
| **Golf Mechanic** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Equipment Operator** | 1.00 | 1.00 | 1.00 | 1.00 | 1.10 |
| **Golf Laborer** | 0.15 | 0.41 | 0.54 | 0.54 | 0.54 |
| **Registration Clerk** | 1.95 | 1.95 | 2.08 | 2.04 | 2.54 |
| **Part-time Equipment Operator** | 0.95 | 0.95 | 0.41 | 0.45 | 0.75 |
| **Public Works Employees** | 0.14 | n/a | 0.13 | 0.14 | 0.14 |
| **TOTAL** | **9.19** | **9.31** | **9.16** | **8.42** | **9.07** |

# Recreation Enterprise Fund

## Par 3 Golf Course
### Revenue and Expense Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Golf Pro Admin Fee | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 0.00% |
| Use of Facilities | 6,978 | 8,117 | 15,000 | 15,000 | 16,000 | 6.67% |
| Resident Permit Fees | 14,538 | 15,957 | 17,000 | 13,000 | 16,000 | -5.88% |
| Non-resident Permit Fees | 9,825 | 15,048 | 16,000 | 11,000 | 16,000 | 0.00% |
| Play Tickets | 43,534 | 38,534 | 44,000 | 33,000 | 44,000 | 0.00% |
| Twilight Play Tickets | 13,642 | 15,605 | 16,000 | 13,000 | 16,000 | 0.00% |
| Florida Resident Green Fees | 200,526 | 175,680 | 220,000 | 180,000 | 210,000 | -4.55% |
| Non Resident Green Fees | 0 | 0 | 0 | 0 | 5,300 | 100.00% |
| Florida Resident Twilight Green Fees | 235,138 | 240,156 | 242,000 | 240,000 | 240,000 | -0.83% |
| Non Resident Twilight Green Fees | 0 | 0 | 0 | 0 | 2,300 | 100.00% |
| Riding Cart Rental | 123,794 | 130,575 | 130,000 | 130,000 | 133,000 | 2.31% |
| Pull Cart Rental | 29,621 | 27,897 | 32,000 | 30,000 | 30,000 | -6.25% |
| Club Rentals | 0 | 0 | 20,000 | 18,000 | 20,000 | 0.00% |
| Driving Range | 111,945 | 119,916 | 120,000 | 112,000 | 121,000 | 0.83% |
| Maint. and Improvement Fee | 44,379 | 53,509 | 50,000 | 50,000 | 71,000 | 42.00% |
| Sales Tax Commission | 307 | 309 | 400 | 300 | 300 | -25.00% |
| Vending Machine Commission | 5,263 | 2,768 | 5,000 | 2,500 | 2,500 | -50% |
| Miscellaneous Revenue | 3,158 | 0 | 0 | 5,600 | 0 | 0.00% |
| TOTALS | 854,648 | 856,071 | 939,400 | 865,400 | 955,400 | 1.70% |
| | | | | | | |
| **Expenses** | | | | | | |
| Salaries and Wages | 420,366 | 410,892 | 399,558 | 399,600 | 432,100 | 8.14% |
| Employee Benefits | 151,279 | 162,067 | 158,490 | 144,500 | 148,000 | -6.62% |
| Contractual | 218,629 | 171,355 | 193,800 | 178,700 | 202,600 | 4.54% |
| Commodities | 103,436 | 105,495 | 96,100 | 98,500 | 110,200 | 14.67% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 57,210 | 60,346 | 0 | 0 | 0 | 0.00% |
| TOTALS | 950,920 | 910,155 | 847,948 | 821,300 | 892,900 | 5.30% |
| Operating Revenues over/(under) Expenses | (96,272) | (54,084) | 91,452 | 44,100 | 62,500 | |
| Transfer out to LSEF Capital Fund | (15,310) | 0 | 0 | 0 | 0 | |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | (111,582) | (54,084) | 91,452 | 44,100 | 62,500 | |

# 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 anticipated increases in lesson hours.

**Resident Pass Fees:**
Fee paid by resident for annual pass.

**Non-resident Pass Fees:**
Fee paid by non-resident for annual pass.

**Play Tickets:**
Fee paid for 12 play multi use ticket

**Twilight Play Tickets:**
Fee paid for 12 play multi use ticket valid after 2:00 pm

**Florida Resident Green Fees:**
Fee paid for daily play on golf course. Decrease due to adjustment of play volume estimates.

**Non Resident Green Fees:**
Fee paid for daily play by out of state guests. New fee category.

**Florida Resident Twilight Green Fees:**
Fee paid for daily play on Golf course at discounted rates. Decrease due to adjustment of play volume estimates.

**Non Resident Twilight Green Fees:**
Fee paid for daily play at discounted rates by out of state guests. New fee category.

**Riding Cart Rental:**
Fee paid for rental of golf cart during play on course. Increase 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. Increase due to adjustment of usage estimates and small fee increase.

**Maintenance and Improvement Fee:**
Fee paid per round of golf for maintenance and improvement of course. Increase due to adjustment of play volume estimates and small fee increase.

**Sales Tax Commission:**
Discount received from the State of Florida for timely filing and payment of sales tax returns. Small monetary decrease due to adjustment of play volume estimates.

**Vending Machine Commission:**
All vending machine commission revenue. Small decrease due to reduced volume.

# Recreation Enterprise Fund

## EXPENSES

**Salaries and Wages:**
Increases 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 the adjustment in the actuarially determined retirement costs and health insurance costs. Decrease is also partially due to replacement of eliminated full time positions with part time without benefits staffing.

**Contractual:**
Increase due to anticipated changes in utility costs and an increase in promotional advertising.

**Commodities:**
Increase due to anticipated increases in fuel and supply costs. Also reflects purchase of new range ball picker.

**Capital Outlay:**
Annual Depreciation has been transferred to a new program.

**Transfer out to LSEF Capital Fund:**
Transfers have been reallocated to a separate program.

# Recreation Enterprise Fund

## PROGRAM: TENNIS

The Tennis program offers drop-in play, lessons, clinics, mixers, tournaments, special events, and league play for children and adults throughout the year. A total of thirteen (13) Hydrogrid Hartru tennis courts are provided at the Seaview Park and Phipps Ocean Park Tennis Facilities. A contractual Head Tennis Professional coordinates the teaching services at both facilities, as well as the retail concession for tennis related merchandise. Assistant Tennis Instructors are hired and compensated by the Head Professional.

The tennis program is supervised by the Assistant Recreation Director/Tennis. Daily operations are managed by two Facility Supervisors, a Facility Assistant and part time staff. Recreation maintenance personnel provide routine tennis court maintenance services.

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Annual passes | 260 | 278 | 260 | 257 |
| Tournaments | 4 | 5 | 5 | 4 |
| Special events | 7 | 7 | 7 | 6 |
| League teams | 6 | 7 | 8 | 4 |
| Lesson hours | 2,437 | 2,572 | 3,008 | 2,766 |
| Clinic hours | 1,877 | 1,490 | 1,138 | 600 |
| Daily Youth Participation | 7,573 | 5,424 | 6,327 | 3,415 |
| Daily Adult Participation | 23,254 | 29,667 | 29,152 | 25,694 |
| Total Tennis Participation | 30,827 | 35,091 | 35,479 | 29,109 |

*Seaview Facility closed for renovation June through end of Fiscal Year 2008.

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Assistant Director** | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 |
| **Tennis Pro-Manager** | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| **Tennis Facility Supervisor** | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| **Tennis Maintenance Worker** | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| **Facility Assistant** | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| **Maintenance Worker** | 0.50 | 0.50 | 0.20 | 0.20 | 0.20 |
| **Tennis Attendants** | 3.20 | 3.45 | 1.80 | 1.80 | 1.60 |
| **Public Works Employees** | 0.13 | 0.13 | 0.13 | 0.13 | 0.10 |
| **TOTAL** | **5.83** | **7.08** | **7.13** | **6.13** | **6.40** |

# Recreation Enterprise Fund

## Tennis

### Revenue and Expense Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Daily Tennis Court Fees | 34,517 | 39,534 | 33,000 | 33,000 | 42,000 | 27.27% |
| Annual Tennis Court Fees | 55,789 | 55,824 | 58,300 | 62,000 | 85,000 | 45.80% |
| Tennis Tournament | 152 | 874 | 1,500 | 5,000 | 6,000 | 300.00% |
| Tennis Pro Administration Fees | 12,000 | 12,000 | 12,000 | 10,000 | 12,000 | 0.00% |
| Use of Facilities | 22,262 | 25,143 | 19,000 | 15,000 | 24,000 | 26.32% |
| Light Meter | 30 | 52 | 0 | 0 | 0 | 0.00% |
| TOTALS | 124,750 | 133,427 | 123,800 | 125,000 | 169,000 | 36.51% |
| **Expenses** | | | | | | |
| Salaries and Wages | 238,429 | 256,100 | 219,235 | 216,200 | 270,300 | 23.29% |
| Employee Benefits | 122,842 | 127,228 | 107,798 | 108,200 | 134,500 | 24.77% |
| Contractual | 66,351 | 33,390 | 42,650 | 42,900 | 47,400 | 11.14% |
| Commodities | 10,248 | 11,426 | 11,000 | 10,400 | 19,200 | 74.55% |
| Capital Outlay | 0 | 0 | 0 | 0 | 17,500 | 100.00% |
| Depreciation | 5,149 | 5,193 | 0 | 0 | 0 | |
| Other | 3,741 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 446,760 | 433,337 | 380,683 | 377,700 | 488,900 | 28.43% |
| Operating Revenues over/(under) Expenses | (322,010) | (299,910) | (256,883) | (252,700) | (319,900) | |
| Transfer out to LSEF Capital Fund | (835,936) | (426,568) | 0 | 0 | 0 | |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | (1,157,946) | (726,478) | (256,883) | (252,700) | (319,900) | |

# 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. Additional revenue due to proposed fee increase and increased play due to reopening of Seaview facility.

**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. Additional revenue due to this fee being instituted for the first time on some programs.

**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 as part of Tennis pro contract. Additional revenue due to reopening of Seaview tennis facility.

**Tennis Light Meter:**
Revenue line item eliminated to increase customer satisfaction.

## EXPENSES

**Salaries and Wages:**
Increase due to reallocation of a portion of Assistant Director salary as part of departmental reorganization to better reflect operating costs within programs.

**Employee Benefits:**
Increase due to reallocation of a portion of Assistant Director salary and related benefits as part of departmental reorganization to better reflect operating costs within programs.

**Contractual:**
Increase due to redistribution of some line items between program budgets to better reflect operating costs.

**Commodities:**
Increase due to redistribution of some line items between program budgets to better reflect operating costs. There were also some increases for new maintenance items related to the renovation project.

**Capital Outlay:**
Increase due to purchase of tennis serve ace maintenance cart and furniture for Seaview proshop.

**Depreciation:**
Annual Depreciation has been transferred to a new program.

**Transfer out to LSEF Capital Fund:**
Transfers have been moved to a separate program.

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# Recreation Enterprise Fund

## PROGRAM: RECREATION CENTER

The Recreation Center offers recreational, enrichment, and athletic programs to the residents and visitors of Palm Beach, ages 2 months through the golden years. A few examples of adult programs offered include: fitness/wellness, foreign languages, painting, yoga, ballroom and line dancing and calligraphy. Youth programs include athletics, arts & crafts, dance, self defense, pre-school programs and a variety of other instructional classes. In addition to these activities, an after school program and day camps are offered, along with a variety of special events.

The Assistant Recreation Director/Recreation Center, in coordination with two Recreation Supervisors and a variety of part-time and contractual staff, plan, implement, and evaluate the programs and events.

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|
| Family Special Events Offered | 5 | 6 | 7 | 6 |
| Family Special Events Participation Estimate | 1,233 | 1,450 | 1,461 | 1,438 |
| Youth Enrichment Participation | 5,262 | 5,260 | 6,263 | 9,365 |
| Youth Athletics Participation | 3,729 | 4,704 | 7,628 | 4,942 |
| Youth Camps/After School Participation | 4,567 | 6,339 | 10,089 | 10,243 |
| Adult Enrichment/Fitness Participation | 4,188 | 3,406 | 9,202 | 9,201 |
| Recreation Center Drop in Estimate | 6,500 | 7,200 | 8,700 | 8,700 |
| Participation Programs & Events Total | 25,479 | 28,359 | 43,343 | 43,889 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Assistant Director** | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 |
| **Recreation Supervisor** | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| **Recreation Maintenance Worker** | 0.40 | 0.40 | 0.30 | 0.30 | 0.80 |
| **Bus Driver** | 0.31 | 0.31 | 0.48 | 0.26 | 0.26 |
| **Activity Leader** | 3.18 | 3.08 | 3.44 | 3.44 | 3.44 |
| **Registration Clerk I** | 0.05 | 0.05 | 0.16 | 0.00 | 0.00 |
| **Public Works employees** | 0.00 | 0.00 | 0.00 | 0.00 | 0.30 |
| **TOTAL** | **4.94** | **4.84** | **6.38** | **6.00** | **7.30** |

# Recreation Enterprise Fund

## Recreation Center
### Revenue and Expense Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Youth Program Registration Fees | 542 | 0 | 0 | 0 | 0 | 0.00% |
| Adult Program Registration Fees | 152 | 0 | 0 | 0 | 0 | 0.00% |
| Youth Program Fees | 196,707 | 246,226 | 225,000 | 246,000 | 255,000 | 13.33% |
| Facility Rental Fees | 2,601 | 4,205 | 3,000 | 3,600 | 3,800 | 26.67% |
| Adult Program Fees | 28,874 | 31,517 | 32,000 | 32,000 | 32,000 | 0.00% |
| Promotional Merchandise | 0 | 150 | 3,000 | 300 | 200 | -93.33% |
| Seaview Park Concession | 2,269 | 1,692 | 2,500 | 1,700 | 1,700 | -32.00% |
| TOTALS | 231,145 | 283,790 | 265,500 | 283,600 | 292,700 | 10.24% |
| **Expenses** | | | | | | |
| Salaries and Wages | 136,469 | 191,298 | 208,171 | 204,800 | 311,600 | 49.68% |
| Employee Benefits | 38,863 | 58,767 | 63,049 | 63,600 | 111,300 | 76.53% |
| Contractual | 118,353 | 130,904 | 111,000 | 113,100 | 238,500 | 114.86% |
| Commodities | 15,392 | 21,155 | 17,600 | 17,800 | 44,200 | 151.14% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 309,077 | 402,124 | 399,820 | 399,300 | 705,600 | 76.48% |
| Operating Revenues over/(under) Expenses | (77,932) | (118,334) | (134,320) | (115,700) | (412,900) | |
| Transfer out to LSEF Capital Fund | 0 | 0 | 0 | 0 | 0 | |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | (77,932) | (118,334) | (134,320) | (115,700) | (412,900) | |

# 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.

**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.

**Promotional Merchandise:**
All revenues related to sales of promotional merchandise. Decrease due to program not being fully implemented at this time.

**Seaview Park Concession:**
Proceeds from vending machines at Seaview Park. Decrease due to less usage of snack machines.

## EXPENSES

**Salaries and Wages:**
Increase due to reallocation of a portion of Assistant Director salary as part of departmental reorganization to better reflect operating costs within programs.

**Employee Benefits:**
Increase due to reallocation of a portion of Assistant Director salary and related benefits as part of departmental reorganization to better reflect operating costs within programs.

**Contractual:**
Large increase due to transfer of all maintenance related line items to this program as part of departmental reorganization to better reflect operating costs within programs.

**Commodities:**
Large increase due to transfer of all maintenance related line items to this program as part of departmental reorganization to better reflect operating costs within programs.

**Transfer out to LSEF Capital Fund:**
Transfers moved to separate program budget.

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# Recreation Enterprise Fund

## PROGRAM: ADMINISTRATION

Administrative management responsibilities include providing leadership and organizational management of all Recreation Department operations, and is responsible for the coordination, facilitation, and support of Recreation Advisory Commission meetings and its members. Administration also manages the maintenance of the Seaview Park amenities. This includes the coordination, monitoring, and oversight of daily maintenance, preventative maintenance, and special projects.

The administrative management team consists of the Director of Recreation, Assistant Recreation Director/Tennis, Assistant Recreation Director/Recreation Center, and the Office Manager.

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Director of Recreation** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Assistant Director of Recreation** | 0.00 | 0.00 | 2.00 | 2.00 | 1.00 |
| **Recreation Supervisor II** | 2.00 | 2.00 | 0.00 | 0.00 | 0.00 |
| **Recreation Office Manager** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Recreation Maintenance Worker** | 0.10 | 0.10 | 0.50 | 0.50 | 0.00 |
| **Part Time Equipment Operator** | 0.00 | 0.75 | 0.75 | 0.30 | 0.00 |
| **Public Works Employees** | 0.50 | 0.50 | 0.45 | 0.39 | 0.00 |
| **TOTAL** | **4.60** | **5.35** | **5.70** | **5.19** | **3.00** |

# Recreation Enterprise Fund

## Administration
### Expense Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenses** | | | | | | |
| Salaries and Wages | 409,495 | 375,229 | 403,623 | 403,600 | 275,600 | -31.72% |
| Employee Benefits | 114,242 | 144,451 | 148,560 | 149,900 | 97,200 | -34.57% |
| Contractual | 129,299 | 192,578 | 108,200 | 107,300 | 15,600 | -85.58% |
| Commodities | 27,027 | 35,437 | 34,900 | 34,200 | 3,500 | -89.97% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Depreciation | 33,495 | 48,664 | 0 | 0 | 0 | 0.00% |
| Other | 3,208 | 0 | 0 | 0 | 0 | 0.00% |
| TOTALS | 716,766 | 796,359 | 695,283 | 695,000 | 391,900 | -43.63% |

### EXPENSES

**Salaries and Wages:**
Decrease due to reallocation of a portion of Assistant Directors' salaries and related benefits to other program budgets as part of departmental reorganization to better reflect operating costs by program.

**Employee Benefits:**
Decrease due to reallocation of a portion of Assistant Director's salaries and related benefits to other program budgets as part of departmental reorganization to better reflect operating costs by program.

**Contractual:**
Decrease due to reallocation of maintenance line items to Recreation Center program budget to better reflect operating costs.

**Commodities:**
Decrease due to reallocation of maintenance line items to Recreation Center program budget to better reflect operating costs.

**Capital Outlay:**
Annual Depreciation has been transferred to a new program.

# Recreation Enterprise Fund

# RECREATION CAPITAL PROJECT DESCRIPTIONS
# FY08 Accomplishments/FY09 Projects

**Seaview Park Tennis Center Renovation**

The $1.2 million renovation of the Seaview Park Tennis Center was completed in November 2008. The design included seven (7) new sub-surface irrigated Hydro-Grid courts with shade shelters, lighting, new fencing, water fountains, paver brick walkways and landscaping. A new practice wall was also included in the project.

Aerial view of Seaview Park Tennis Center and Playing Field.

View of west end of Seaview Park Tennis Center.

# Recreation Enterprise Fund

### Par 3 Golf Course Restoration

The planned restoration of the Palm Beach Par 3 Golf Course includes three major initiatives, including the renovation of the golf course, the installation of an alternative water source and a new irrigation system, and the construction of a new club house. The Town has committed $2 million of funds from the Recreation Enterprise Fund and a citizen's committee is in the process of raising $4 million in private monies to help fund the project. Over $1 million in professional services related to golf course and clubhouse design have been donated.

Design and engineering work by Raymond Floyd Design and Kimley-Horn and Associates has progressed throughout FY08 and will be complete for bidding in December 2008/January 2009. The final design will include a new routing plan, enhanced views of the ocean, and larger greens and tees. Construction is expected to commence in early March 2009. The Smith Architectural Group has begun conceptual design work for the clubhouse, using the Bermuda architectural style. The clubhouse will progress on a parallel path with the golf course improvements, but will likely be completed after the course has re-opened in FY10.

### Seaview Park Athletic Field

A $226,000 natural turf replacement plan to ensure a safe and consistent playing surface for the various sports that take place at Seaview Park was completed in August 2008. The project included stripping and sterilizing the existing field, followed by laser grading and re-sodding with a high traffic tolerant athletic turf. The project also included a new replacement irrigation system. A financial partnership with the Palm Beach Day Academy was secured to cover 50% of the project costs.

### Basketball Shade Shelter

Funds were allocated in FY09 for the purpose of constructing a shade shelter to be installed over the Seaview Park Basketball Court. Grants will be pursued to completely fund this project.

# Recreation Enterprise Fund

## PROGRAM: CAPITAL PROGRAM

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

The five year capital plan includes the following projects:

| Description | FY09 Including Carry-over | FY2010 | FY2011 | FY2012 | FY2013 | Total |
|---|---|---|---|---|---|---|
| Dock Master Plan | $ 4,000,000 | $ 1,300,000 | $ 0 | $ 0 | $ 0 | $5,300,000 |
| Seaview Tennis Center | $ 325,000 | $ 0 | $ 0 | $ 0 | $ 0 | $325,000 |
| Basketball Court Shade Shelter | $ 100,000 | $ 0 | $ 0 | $ 0 | $ 0 | $100,000 |
| Restoration of Dock House | $ 0 | $ 0 | $ 250,000 | $ 0 | $ 0 | $250,000 |
| Total | $ 4,425,000 | $ 1,300,000 | $ 250,000 | $ 0 | $0 | $5,975,000 |

# Recreation Enterprise Fund

## Capital Program

**Revenue and Expense Summary**

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Interest on Investments | 92,167 | 247,897 | 241,000 | 127,200 | 126,000 | -47.72% |
| FEMA Reimbursement | 43,539 | 0 | 0 | 0 | 0 | 0.00% |
| Donations/Town Commitment for Par 3 | 0 | 0 | 0 | 1,200,000 | 4,800,000 | -100.00% |
| Transfer from Donations Fund (103) | 0 | 75,080 | 0 | 0 | 0 | 0.00% |
| **TOTALS** | 135,706 | 322,977 | 241,000 | 1,327,200 | 4,926,000 | 1943.98% |
| **Expenses** | | | | | | |
| Projects | 0 | 0 | 200,000 | 1,600,000 | 5,600,000 | 2700.00% |
| **TOTALS** | 0 | 0 | 200,000 | 1,600,000 | 5,600,000 | 2700.00% |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | **135,706** | **322,977** | **41,000** | **(272,800)** | **(674,000)** | |

**REVENUES**

**Interest on Investments:**
The interest rate used to project the return on investments was decreased from 5.0% in FY08 to 2.5% in FY09.

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

**Donations/Town Commitment for Par 3:**
This item represents donations and Town funding for the Par 3 renovation project.

**Transfer from Donations (103):**
This item represents a donation to the Town for the Seaview Multi-purpose Field Upgrade.

**EXPENDITURES**

**Projects:**
The FY08 budget amounts do not include unexpended carry over amounts from prior years. The budget for FY08 represents funding for the athletic field resurfacing for Seaview park. FY08 projected numbers reflect funding for the Seaview renovation. Increase for FY09 represents funding for the Par 3 renovation project.

# Recreation Enterprise Fund

## PROGRAM: DEPRECIATION PROGRAM

The depreciation program was established to account for the depreciation expense for the fixed assets, buildings and other capital assets of the Recreation Enterprise Fund.

The following chart details the depreciation charges for this program:

| | Capital Assets | Fixed Assets |
|---|---|---|
| **Marina** | $155,500 | $0 |
| **Par 3** | $39,311 | $20,689 |
| **Tennis** | $4,360 | $640 |
| **Recreation** | $43,910 | $5,190 |
| **Total** | $243,081 | $26,519 |

# Recreation Enterprise Fund

## Depreciation Program
### Revenue and Expense Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures:** | | | | | | |
| Capital Outlay - Annual Depreciation | 0 | 0 | 269600 | 269600 | 269,600 | 100% |
| **TOTALS** | 0 | 0 | 269600 | 269600 | 269,600 | 100% |

**EXPENDITURES**

**Capital Outlay - Annual Depreciation**
Represents depreciation on all fixed assets and infrastructure assets.

# Recreation Enterprise Fund

## Program: Equipment Replacement

The program was established to provide a means to replace equipment when the end of ties useful life has been reached. A program was established within the Recreation Enterprise Fund in FY08 to account for these funds.

Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to keep. Annually depreciation is budgeted based on the economic life and the replacement cost of the equipment utilized by the fund. These funds are set-aside in a reserve to fund future purchases of equipment.

Depareication for the fixed assets is calculated using the straight line method which takes the estimated replacement cost less anticipated salvage value divided by the expected useful life of the asset.

The established asset value threshold for inclusion in the program is $2,500 for fixed assets.

**Replacement Equipment**
**FY2009**

| | Cost |
|---|---|
| Riding Rotary Lawnmower for Athletic Field | 10,000 |
| Automatic Tennis Ball Machine | 3,500 |
| Toro Triplex Greens Mower | 23,500 |
| **Total Equipment Replacement Fund Expenditures** | **37,000** |

# Recreation Enterprise Fund

## Equipment Replacement Program

### Revenue and Expense Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Capital Outlay - Equipment | 0 | 0 | 28,000 | 28,000 | 37,000 | 32.14% |
| **TOTALS** | 0 | 0 | 28,000 | 28,000 | 37,000 | 32.14% |

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# Town of Palm Beach

# Self Insurance - Risk (501)

# 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

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Result: | Identify exposures to best determine type of coverage (i.e. fully insured, deductible, self-insured). |
| Measure: | Compare coverage and cost from year to year<br><br>Update<br>Based upon town exposures and the insurance marketplace the annual premiums were $1,441,887 for FY2007 and $1,434,021 for FY2008 resulting in a .5% increase in fixed premiums. |
| Result: | Employee work environment is safe, and employees have proper protective equipment and training. |
| Measure: | Number of lost workdays vs. medical only compared year to year.<br><br>Update<br>FY2007- 11 medical only and 14 lost time claim vs FY2008 - 6 medical only and 8 lost time claims. |
| Result: | Maintain a safe workplace in all departments of the Town. |

# Self Insurance: Workers Comp, Liability, Property

| | |
|---|---|
| Measure: | Report periodic inspection of all work places consistent with industry standards and note exceptions and resolution.<br><br>Update<br>Annual safety inspections of fire stations were conducted on July 1, 2008 revealing 4 violations for Station 1; 4 violations for Station 2; 6 violations for Station 3. All violations were immediately corrected.<br><br>Safety inspection of Public Works, Town Hall, S-1, Recreation and Town Docks were conducted on March 13, 2008 revealing 4 violations for Public Works vehicle maintenance, 1 violation for Town Hall, 1 violation at S-1, 10 violations for Recreation, 2 at the Town Docks. Town Hall violation has been corrected.<br><br>The police station and par 3 maintenance were inspected on May 8, 2008 revealing 1 violation at the police station and 4 violations at par 3 maintenance. The police station violation was immediately corrected.<br><br>Re-inspection of Town Docks, S-1, S-2, Recreation , Par 3 maintenance, and Public Works vehicle maintenance will be scheduled in November 2008. Continuing to follow up with departments to ensure corrections are made. |
| Result: | All employees trained in safety measures consistent with local, state and federal guidelines. |
| Measure: | Training records to be kept among departments to ensure required training is met.<br><br>Update<br>Police & Fire-Rescue State Mandated training is met at 100%. OSHA required training and certifications are met at 100%. FY2007 nine safety courses were provided to Public Works. In FY2008 eleven safety training courses were provided to Public Works. Continue working with departments throughout the year to provide assistance with training needs. |
| Result: | Ensure work is completed effectively and efficiently. |
| Measure: | Continue to produce quality results which are in line with the budget dedicated to this area.<br><br>Update<br>The expenditure budget decreased by (4.69%) from FY08 to FY09 based upon a decrease in salary for a full time risk assistant to a part time risk assistant and a reduction in insurance premiums. |

# Self Insurance: Workers Comp, Liability, Property

| Workload Indicators | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL | FY2009 ESTIM |
|---|---|---|---|---|---|
| Workers' Compensation Claims | 37 | 35 | 35 | 40 | 37 |
| Liability Claims | 62 | 66 | 61 | 66 | 64 |
| Property Claims | 67 | 69 | 44 | 32 | 53 |
| Total Claims Processed | 166 | 170 | 140 | 138 | 154 |
| Total Cost of Claims Processed | 321,155 | 411,570 | 463,210 | 115,886 | 327,955 |
| Safety Program Training Sessions | 10 | 8 | 9 | 11 | 12 |
| Safety Bulletins Produced | 12 | 12 | 12 | 12 | 12 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Risk Manager** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Risk Assistant** | 1.00 | 1.00 | 1.00 | 0.50 | 0.50 |
| | 2.00 | 2.00 | 2.00 | 1.50 | 1.50 |

# Risk Management

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

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Risk Funding | 2,396,020 | 2,220,201 | 2,392,000 | 2,392,000 | 1,918,000 | -19.82% |
| FEMA reimbursement | 458 | 0 | 0 | 0 | 0 | 0.00% |
| Miscellaneous Revenue | 85,161 | 22,041 | 0 | 0 | 0 | 0.00% |
| Interest on Investments | 349,324 | 440,317 | 393,823 | 200,000 | 184,900 | -53.05% |
| TOTALS | 2,830,963 | 2,682,559 | 2,785,823 | 2,592,000 | 2,102,900 | -24.51% |
| **Expenses** | | | | | | |
| Salaries and Wages | 107,791 | 106,609 | 120,000 | 101,400 | 104,700 | -12.75% |
| Employee Benefits | 41,279 | 48,357 | 51,253 | 51,253 | 53,800 | 4.97% |
| Contractual | 2,238,388 | 3,349,445 | 2,860,670 | 2,548,211 | 2,190,400 | -23.43% |
| Commodities | 3,216 | 4,065 | 3,900 | 3,100 | 4,000 | 2.56% |
| Capital Outlay | 4,033 | 958 | 0 | 0 | 0 | 0.00% |
| Other | 219,669 | 0 | 3,000,000 | 0 | 3,000,000 | 0.00% |
| TOTALS | 2,614,376 | 3,509,434 | 6,035,823 | 2,703,964 | 5,352,900 | -11.31% |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | 216,587 | (826,875) | (3,250,000) | (111,964) | (3,250,000) | |
| Beginning Net Assets | 6,623,603 | 6,840,190 | 6,013,315 | 6,013,315 | 5,901,351 | |
| Transfer from Capital Fund | 0 | 0 | 0 | 0 | 0 | |
| Transfer from General Fund | 0 | 0 | 0 | 0 | 0 | |
| **ENDING NET ASSETS** | 6,840,190 | 6,013,315 | 2,763,315 | 5,901,351 | 2,651,351 | |

# 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:**
Decrease is due to reduction in one position from full to part-time.

**Employee Benefits:**
Change is due to increases in the actuarially determined retirement costs.

**Contractual:**
Change is due to anticipated insurance premium adjustments, primarily for property, based upon market conditions and exposure changes.

**Commodities:**
Increase is due to an increase in supplies.

**Capital Outlay:**
No change.

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

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# Town of Palm Beach

# Self Insurance - Health (502)

# 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.

**Key Results and Measures:** The desired outcomes we produce and the way we measure them.

| | |
|---|---|
| Measure: | Administer an employee health plan that is understandable, useful, and competitive. |
| Result: | Ensure employees' awareness and perception of the value of the benefit through informal employee feedback at open enrollment and during the year<br><br>Update<br>The structure of the plan meets the needs of employees and continues to be viewed as a valuable benefit. Employee feedback during open enrollment continues to indicate that the Town's health plan is understandable, useful, and competitive. |

| Workload Indicators | FY2004 ACTUAL | FY2005 ACTUAL | FY2006 ACTUAL | FY2007 ACTUAL | FY2008 ACTUAL |
|---|---|---|---|---|---|
| Provide Benefits Training to New Employees | 29 | 65 | 54 | 28 | 17 |
| Provide Wellness Programs for Employees | 5 | 5 | 5 | 10 | 8 |

| Full Time Equivalent Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **Human Resources Director** | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 |
| **Human Resources Assistant** | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 |
| **Human Resources Analyst** | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 |
| | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 |

# Self Insurance - Health

## Fund 502 - Self Insurance, Health
### Revenue and Expense Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Group Medical | 5,501,027 | 3,650,600 | 3,763,948 | 3,651,348 | 4,575,000 | 21.55% |
| Interest on Investments | 696,521 | 242,129 | 115,000 | 80,000 | 50,000 | -56.52% |
| TOTALS | 6,197,548 | 3,892,729 | 3,878,948 | 3,731,348 | 4,625,000 | 19.23% |
| **Expenses** | | | | | | |
| Salaries and Wages | 82,827 | 80,892 | 98,600 | 85,000 | 72,200 | -26.77% |
| Employee Benefits | 4,772,814 | 4,432,948 | 4,846,460 | 4,050,000 | 4,466,611 | -7.84% |
| Contractual | 16,298 | 4,968 | 21,600 | 21,600 | 32,200 | 49.07% |
| Commodities | 2,259 | 2,317 | 3,500 | 3,500 | 3,500 | 0.00% |
| Capital Outlay | 606 | 460 | 0 | 0 | 0 | 0.00% |
| Other (Contingency) | 0 | 0 | 500,000 | 0 | 500,000 | 0.00% |
| TOTALS | 4,874,804 | 4,521,585 | 5,470,160 | 4,160,100 | 5,074,511 | -7.23% |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | 1,322,744 | (628,855) | (1,591,212) | (428,752) | (449,511) | |
| Transfer to Health Insurance Trust | 0 | (16,000,000) | 0 | 0 | | |
| Beginning Net Assets | 17,046,437 | 18,369,181 | 1,740,326 | 1,740,326 | 1,311,574 | |
| **ENDING NET ASSETS** | 18,369,181 | 1,740,326 | 149,114 | 1,311,574 | 862,063 | |

# 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:**
Decrease is due to reallocation of salaries to OPEB trust fund 610.

**Employee Benefits:**
Reduction is due to decrease in group insurance fixed costs.

**Contractual:**
Increase is due to actuary costs related to the GASB43 report, which was not required in FY2008 but will be in FY2009.

**Commodities:**
No Change.

**Other:**
Contingency.

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# Town of Palm Beach

# Equipment Replacement Fund (320)

# 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**
**FY2009**

| | Depreciation Amount |
|---|---|
| **General Government** | $2,400 |
| **Information Systems** | 330,000 |
| **Human Resources** | 1,500 |
| **Finance** | 5,449 |
| **Planning, Zoning and Building** | 11,200 |
| **Fire-Rescue Department** | 622,217 |
| **Police Department** | 502,400 |
| **Department of Public Works** | 426,600 |
| **Emergency Management** | 1,700 |
| **Total Depreciation** | $1,903,466 |

# Equipment Replacement Fund

**Replacement Equipment**
**FY2009**

| Department | Cost |
|---|---|
| ***Fire-Rescue*:** | |
| **Chevy Tahoe Sport Utility Vehicle** | 39,000 |
| **Aerial Platform Truck** | 1,200,000 |
| **Emergency Transport Rescue Unit (3)** | 660,000 |
| ***Police:*** | |
| **Shredder** | 4,500 |
| **Vehicle Lift Upgrade** | 3,200 |
| **5 Crown Victorias** | 161,500 |
| **Information Display Trailer** | 21,700 |
| **Speed Display Trailer** | 9,000 |
| **2 Outboard Boat Engines** | 17,000 |
| **3/4 Ton Truck** | 28,200 |
| **Speed Detection Laser** | 3,000 |
| ***Public Works*** | |
| **2 Ford Rangers** | 24,600 |
| **4 Trash Trucks** | 256,000 |
| **VW Green Vehicle** | 22,500 |
| ***Town Clerk:*** | |
| **2 Audio Recorders** | 6,300 |
| ***Planning/Zoning/Building*** | |
| **Green Vehicle or Ford Taurus** | 22,500 |
| ***Information Systems*:** | |
| **Computer Equipment** | 331,000 |
| **Total Equipment Replacement Fund Expenditures** | $2,810,000 |

# Equipment Replacement Fund

## Fund 320 - Equipment Replacement Fund
### Revenue and Expenditure Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Interest on Investments | 277,438 | 590,616 | 560,000 | 231,000 | 287,000 | -48.75% |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Surplus Equipment Proceeds | 2,427 | 61,565 | 40,000 | 62,000 | 40,000 | 0.00% |
| Transfer from General Fund | 5,509,716 | 1,234,215 | 1,903,368 | 1,903,368 | 1,903,466 | 0.01% |
| TOTALS | 5,789,581 | 1,886,396 | 2,503,368 | 2,196,368 | 2,230,466 | -10.90% |
| **Expenditures** | | | | | | |
| Capital Outlay - Equipment | 638,103 | 1,202,147 | 2,202,212 | 2,000,000 | 2,479,000 | 12.57% |
| Capital Outlay - IS Equipment | 169,636 | 225,767 | 382,500 | 300,000 | 331,000 | -13.46% |
| TOTALS | 807,739 | 1,427,914 | 2,584,712 | 2,300,000 | 2,810,000 | 8.72% |
| **TOTAL REVENUES OVER/(UNDER) EXPENDITURES** | 4,981,842 | 458,482 | (81,344) | (103,632) | (579,534) | |
| Contingency | 0 | 0 | (100,000) | 0 | (100,000) | |
| Beginning Fund Balance | 5,784,030 | 10,765,872 | 11,224,354 | 11,224,354 | 11,120,722 | |
| **ENDING FUND BALANCE** | 10,765,872 | 11,224,354 | 11,043,010 | 11,120,722 | 10,441,188 | |

# Equipment Replacement Fund

## REVENUE

**Interest:**
The interest rate used to project the return on investments was reduced from 5% for FY08 to 2.5% for FY09.

**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 FY2009.

## EXPENDITURES

**Capital Outlay - Equipment:**
Estimated purchases of replacement capital equipment.

**Capital Outlay - IS Equipment:**
Estimated purchases of replacement IS equipment.

**Contingency**:
Contingency reserve.

## 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 three 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 FY09 budget year as a percentage of the employees annual compensation, is shown below:

| Description | Member Contribution | Town and State Contribution |
|---|---|---|
| **General Employees** | 6.47% | 17.35% |
| **Lifeguards** | 7.21% | 25.81% |
| **Police** | 6.98% | 40.32% |
| **Fire-Rescue** | 6.82% | 44.86% |

# Retirement Funds

The Town's share of the retirement funding costs for FY08 and FY09 is as follows:

| | FY2008 | FY2009 | Change | % Change |
|---|---|---|---|---|
| **Gen.Employees** | $2,488,986 | $2,319,374 | ($169,612) | -6.81% |
| **Lifeguards** | 125,916 | 100,754 | (25,162) | -19.98% |
| **Police** | 2,366,346 | 2,090,160 | (276,186) | -11.67% |
| **Fire-Rescue** | 2,525,215 | 2,359,327 | (165,888) | -6.57% |
| **Total** | $7,506,463 | $6,869,615 | ($636,848) | -8.48% |

The employer funding history for the last five years is as follows:

| | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|
| **General** | $1,705,300 | $1,919,016 | $2,296,302 | $2,488,986 | $2,319,374 |
| **Lifeguards** | 76,252 | 87,955 | 118,863 | 125,916 | 100,754 |
| **Police** | 1,395,026 | 1,652,583 | 2,158,494 | 2,366,346 | 2,090,160 |
| **Fire-Rescue** | 1,116,151 | 1,351,449 | 2,258,786 | 2,525,215 | 2,359,327 |
| **Total** | $4,292,729 | $5,011,003 | $6,832,445 | $7,506,463 | $6,869,615 |

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

| | FY09 # of Employees | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 |
|---|---|---|---|---|---|---|
| **General** | 229 | 7,822 | 8,417 | 10,014 | 11,179 | 10,491 |
| **Lifeguards** | 9 | 8,472 | 8,796 | 13,207 | 13,991 | 12,594 |
| **Police** | 77 | 19,023 | 21,462 | 28,032 | 30,732 | 26,797 |
| **Fire-Rescue** | 77 | 15,945 | 17,782 | 29,335 | 33,227 | 31,883 |

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

| As of Fiscal Year End | FY2003 | FY2004 | FY2005 | FY2006 | FY2007 |
|---|---|---|---|---|---|
| **General & Lifeguards** | 99% | 91% | 87% | 88% | 93% |
| **Police** | 93% | 90% | 85% | 86% | 92% |
| **Fire-Rescue** | 93% | 85% | 77% | 77% | 82% |

## 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.

**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 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.

# Town of Palm Beach

# General Employees Retirement System (600)

# Retirement Funds

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

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| General Fund Supplement | 146 | 0 | 0 | 0 | 0 | 0.00% |
| Employer Contributions | 2,007,959 | 2,417,306 | 2,614,902 | 2,614,902 | 2,420,200 | -7.45% |
| Employee Contributions | 837,465 | 849,178 | 841,000 | 841,000 | 860,000 | 2.26% |
| Gain/(Loss) on Investments | 3,737,988 | 9,408,282 | 6,800,000 | 500,000 | 3,000,000 | -55.88% |
| Miscellaneous | 16,137 | 0 | 10,000 | 1,000 | 10,000 | 0.00% |
| Interest on Investments | 644,869 | 429,268 | 700,000 | 300,000 | 500,000 | -28.57% |
| TOTALS | 7,244,564 | 13,104,034 | 10,965,902 | 4,256,902 | 6,790,200 | -38.08% |
| **Expenses** | | | | | | |
| Contractual | 3,069,727 | 3,297,698 | 3,287,060 | 3,650,000 | 3,830,000 | 16.52% |
| TOTALS | 3,069,727 | 3,297,698 | 3,287,060 | 3,650,000 | 3,830,000 | 16.52% |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | 4,174,837 | 9,806,336 | 7,678,842 | 606,902 | 2,960,200 | |
| Beginning Net Assets | 62,396,699 | 66,571,536 | 76,377,872 | 76,377,872 | 76,984,774 | |
| **ENDING FUND EQUITY** | 66,571,536 | 76,377,872 | 84,056,714 | 76,984,774 | 79,944,974 | |

# 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 FY08 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 increase in employee contributions from FY08 to FY09 is due to an increased salary base.

**Gain/(Loss) on Investments:**
This line items reflects the estimated gains on the sale of equities. Projections reflect the current returns of the fund.

**Miscellaneous:**
No change.

**Interest on Investments:**
The FY09 budgeted amount represents the anticipated interest to be earned on fixed income investments.

## EXPENSES

**Contractual:**
This line item reflects anticipated pension and operating costs.

# Town of Palm Beach

# Police Officers' Retirement System (606)

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

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| State of Florida | 226,181 | 240,192 | 290,000 | 290,000 | 290,000 | 0.00% |
| Employer Contributions | 1,783,895 | 2,158,494 | 2,366,346 | 2,366,346 | 2,090,200 | -11.67% |
| Employee Contributions | 540,736 | 394,409 | 734,500 | 734,500 | 808,000 | 10.01% |
| Gain/(Loss) on Investments | 3,438,990 | 7,118,258 | 3,562,000 | 600,000 | 2,800,000 | -21.39% |
| Interest on Investments | 1,004,334 | 1,112,389 | 780,000 | 300,000 | 400,000 | -48.72% |
| TOTALS | 6,994,136 | 11,023,742 | 7,732,846 | 4,290,846 | 6,388,200 | -17.39% |
| **Expenses** | | | | | | |
| Contractual | 2,916,895 | 3,254,803 | 2,840,060 | 3,300,000 | 3,600,000 | 26.76% |
| TOTALS | 2,916,895 | 3,254,803 | 2,840,060 | 3,300,000 | 3,600,000 | 26.76% |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | 4,077,241 | 7,768,939 | 4,892,786 | 990,846 | 2,788,200 | |
| Beginning Net Assets | 50,616,039 | 54,693,280 | 62,462,219 | 62,462,219 | 67,355,005 | |
| **ENDING FUND EQUITY** | 54,693,280 | 62,462,219 | 67,355,005 | 63,453,065 | 70,143,205 | |

# 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 FY08 and remains at 6.98%. Deferred Retirement Option Plan retirees (DROP) do not contribute to the plan.

**Gain/(Loss) on Investments:**
This line items reflects the estimated gains on the sale of equities.

**Interest on Investments:**
The FY09 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 37$^{th}$ month of retirement and every 12$^{th}$ month thereafter.

# Town of Palm Beach

# Firefighters' Retirement System (607)

# Retirement Funds

## Fund 607 - Firefighters' Retirement System
### Revenue and Expense Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| State of Florida | 590,161 | 822,435 | 610,000 | 610,000 | 610,000 | 0.00% |
| Employer Contributions | 1,351,408 | 2,259,940 | 2,525,215 | 2,525,215 | 2,359,400 | -6.57% |
| Share Plan Transfer | 0 | 1,186,941 | 0 | 0 | 0 | 0.00% |
| Employee Contributions | 503,415 | 406,831 | 679,900 | 679,900 | 748,900 | 10.15% |
| Gain/(Loss) on Investments | 3,384,141 | 6,624,647 | 3,376,000 | 600,000 | 2,800,000 | -17.06% |
| Interest on Investments | 1,071,909 | 966,263 | 705,000 | 300,000 | 400,000 | -43.26% |
| TOTALS | 6,901,034 | 12,267,057 | 7,896,115 | 4,715,115 | 6,918,300 | -12.38% |
| **Expenses** | | | | | | |
| Contractual | 3,263,121 | 3,583,207 | 3,462,760 | 3,800,000 | 4,100,000 | 18.40% |
| TOTALS | 3,263,121 | 3,583,207 | 3,462,760 | 3,800,000 | 4,100,000 | 18.40% |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | 3,637,913 | 8,683,850 | 4,433,355 | 915,115 | 2,818,300 | |
| Beginning Net Assets | 47,559,982 | 51,197,895 | 59,881,745 | 59,881,745 | 64,315,100 | |
| **ENDING FUND EQUITY** | 51,197,895 | 59,881,745 | 64,315,100 | 60,796,860 | 67,133,400 | |

# 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.

**Share Plan Transfer:**
Firefighters' share plan balances reflected in the fund.

**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 FY08 and remains at 6.82%. Deferred Retirement Option Plan retirees (DROP) do not contribute to the plan.

**Gain/(Loss) on Investments:**
This line items reflects the estimated gains on the sale of equities.

**Interest on Investments:**
The FY09 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 37$^{th}$ month of retirement and every 12$^{th}$ month thereafter.

# Town of Palm Beach

# Health Insurance Trust
# (610)

# 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 for FY2009 is $1,649,000.

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, 2008 through December 31, 2008 are shown on the following page:

# Health Insurance Trust

| Retiree Contributions - January 1, 2008 to December 31, 2008 | | | | |
|---|---|---|---|---|
| | Retiree | | Spouse | |
| **Plan/Group** | <65 | 65+ | <65 | 65+ |
| **PPO - Low** | $278.34 | $147.82 | $308.62 | $164.68 |
| **PPO - High** | $317.77 | $169.78 | $353.16 | $189.48 |
| **HMO** | $269.44 | N/A | $299.90 | N/A |

Retiree contributions for 2008 assume that the retiree and dependent pay 50% of the expected costs and the Town pays 50%.

**Discount Rate**
The actuarial analysis assumes a 8% annual discount rate.

# Health Insurance Trust

## Fund 610 - Health Insurance Trust Fund
### Revenue and Expense Summary

| | FY2006 Actual | FY2007 Actual | FY2008 Budget | FY2008 Projected | FY2009 Budget | % Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Town Funding | 0 | 1,209,870 | 1,466,000 | 1,466,000 | 1,649,000 | 12.48% |
| Retiree Funding | 0 | 709,227 | 726,600 | 600,000 | 600,000 | -17.42% |
| Transfer from Health Fund | 0 | 16,000,000 | 0 | 0 | 0 | 0.00% |
| Excess Reimbursement | | 103,391 | 0 | 5,000 | 0 | 0.00% |
| Medicare Part D | 0 | 0 | 80,000 | 80,000 | 80,000 | 0.00% |
| Income on Investments | 0 | 873,180 | 1,280,000 | 1,000,000 | 1,000,000 | -21.88% |
| TOTALS | 0 | 18,895,668 | 3,552,600 | 3,151,000 | 3,329,000 | -6.29% |
| **Expenses** | | | | | | |
| Salaries and Wages | 0 | 0 | 0 | 0 | 44,200 | 100.00% |
| Employee Benefits | 0 | 1,440,218 | 1,413,000 | 1,413,000 | 1,636,000 | 15.78% |
| Contractual | 0 | 53,567 | 224,600 | 200,000 | 224,600 | 0.00% |
| Commodities | 0 | 0 | 300 | 100 | 300 | 0.00% |
| TOTALS | 0 | 1,493,785 | 1,637,900 | 1,613,100 | 1,905,100 | 16.31% |
| **TOTAL REVENUES OVER/(UNDER) EXPENSES** | 0 | 17,401,883 | 1,914,700 | 1,537,900 | 1,423,900 | |
| Beginning Net Assets | 0 | 0 | 17,401,883 | 17,401,883 | 18,939,783 | |
| **ENDING NET ASSETS** | 0 | 17,401,883 | 19,316,583 | 18,939,783 | 20,363,683 | |

# 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:**
Funds received from Medicare.

**Income on Investments:**
Income on investments represents revenue earned on the investments in the trust.

## EXPENSES

**Employee Benefits:**
Cost of Retiree Health Care expenditures

**Contractual:**
Estimated costs for auditing, investment management and other contractual expenditures.

**Commodities:**
Estimated costs for office supplies

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# Town of Palm Beach
# FY2009 Proposed Millage Rate - Change on Homestead Property
# Taxable Value Comparison FY2008 vs. FY2009

| | 2007(FY2008) Final | 2008(FY2009) Proposed | FY08 vs. FY09 Difference | % Difference |
|---|---|---|---|---|
| Operating Taxable Value | $12,786,206,000 | $13,773,998,042 | $987,792,042 | 7.73% |
| Debt Service Taxable Value | 12,845,043,673 | 13,833,159,378 | 988,115,705 | 7.69% |

## Millage Rate/Ad Valorem Revenue Budget Comparison FY2008 vs. FY2009

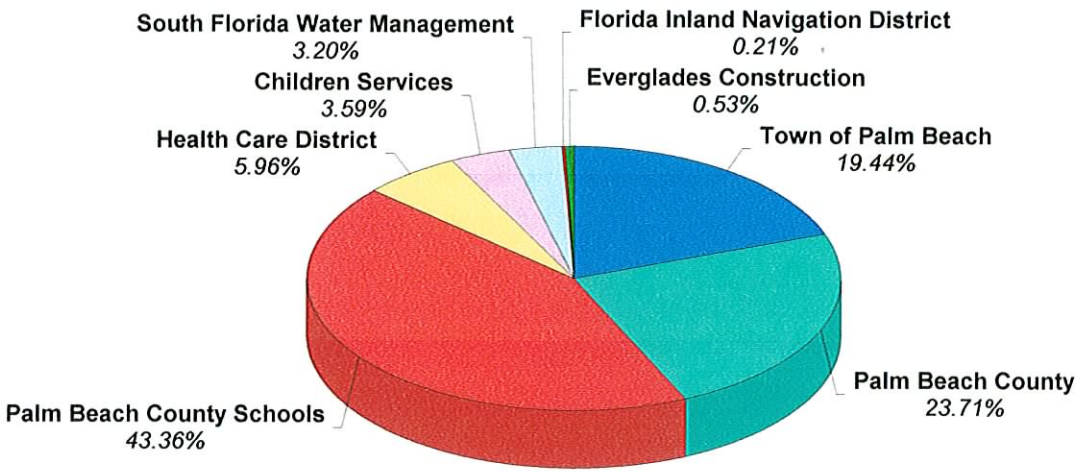
| | FY2008 Adopted | FY2009 Proposed | Difference | % Difference |
|---|---|---|---|---|
| Operating Millage | 3.3637 | 3.2512 | -0.1125 | -3.34% |
| Debt Service Millage | 0.0000 | 0.0000 | 0.0000 | 0.00% |
| Total | 3.3637 | 3.2512 | -0.1125 | -3.34% |
| Operating Revenue | $40,858,513 | $42,542,921 | $1,684,408 | 4.12% |
| Debt Service Revenue | $0 | $0 | 0 | 0.00% |
| Total | $40,858,513 | $42,542,921 | $1,684,408 | 4.12% |

## Effect of FY2009 Proposed Millage Rate Change on Homestead Property

| | FY2008 | FY2009 | Difference | % Difference |
|---|---|---|---|---|
| Example I at $1,000,000 | | | | |
| Taxable Value | $1,000,000 | $1,030,000 | | |
| Homestead | (25,000) | (50,000) | | |
| Adjusted Taxable Value | 975,000 | 980,000 | | |
| Millage | 3.3637 | 3.2512 | | |
| Town Taxes | $3,280 | $3,186 | (94.00) | -2.87% |
| Example II at $3,000,000 | | | | |
| Taxable Value | $3,000,000 | $3,090,000 | | |
| Homestead | (25,000) | (50,000) | | |
| Adjusted Taxable Value | 2,975,000 | 3,040,000 | | |
| Millage | 3.3637 | 3.2512 | | |
| Town Taxes | $10,007 | $9,884 | (123.00) | -1.23% |
| Example III at $5,000,000 | | | | |
| Taxable Value | $5,000,000 | $5,150,000 | | |
| Homestead | (25,000) | (50,000) | | |
| Adjusted Taxable Value | 4,975,000 | 5,100,000 | | |
| Millage | 3.3637 | 3.2512 | | |
| Town Taxes | $16,734 | $16,581 | (153.00) | -0.91% |

(1) 3.2512 Operating mills is 3.3% higher than the rolled-back millage of 3.1464 mills.
(2) One mill at 95% would generate $ 13,085,298 in taxes. One mill equals $1.00 of taxes per $1,000 of taxable value
(3) Save our homes percentage increase of 3% is applied to FY09 taxable value and homestead exemption has been updated to reflect the Amendment 1 adjustment.

# TOTAL PROPERTY TAX RATES
# TOWN OF PALM BEACH PROPERTY OWNER
## FISCAL YEAR 2009




| TAXING DISTRICTS | ADOPTED MILLAGE RATES | % OF TOTAL | Total Taxes Paid by Palm Beach Property Owners |
|---|---|---|---|
| Town of Palm Beach | 3.2512 | 19.44% | $42,542,921 |
| Palm Beach County | 3.9656 | 23.71% | 51,891,058 |
| Palm Beach County Schools | 7.2510 | 43.36% | 94,881,497 |
| Health Care District | 0.9975 | 5.96% | 13,052,585 |
| Children Services | 0.6009 | 3.59% | 7,862,956 |
| South Florida Water Management | 0.5346 | 3.20% | 6,995,400 |
| Florida Inland Navigation District | 0.0345 | 0.21% | 451,443 |
| Everglades Construction | 0.0894 | 0.53% | 1,169,826 |
| Total | 16.7247 | 100.00% | $218,847,686 |

Note: 1 MILL = $1.00 per $1,000 of Taxable Value

**Of every $100 paid in property taxes, $19.44 is returned to the Town**

# Town and Overlapping Government Tax Rates

| Taxing Authority | Millage Rates/Percent of Total FY99 | FY00 | FY01 | FY02 | FY03 | FY04 | FY05 | FY06 | FY07 | FY08 | FY09 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Palm Beach** | **4.7528** | **4.6452** | **4.5059** | **4.0641** | **4.0541** | **4.0529** | **4.0287** | **3.9080** | **3.7273** | **3.3637** | **3.2512** |
| | **22.08%** | **22.31%** | **21.85%** | **19.92%** | **20.14%** | **20.29%** | **20.39%** | **20.31%** | **20.25%** | **19.98%** | **19.44%** |
| **P.B. County** | 4.8582 | 4.9456 | 4.9362 | 4.9351 | 4.8084 | 4.7910 | 4.7677 | 4.7192 | 4.4775 | 3.9813 | 3.9656 |
| | 22.57% | 23.75% | 23.94% | 24.19% | 23.89% | 23.99% | 24.14% | 24.53% | 24.33% | 23.65% | 23.56% |
| **P.B.C. Schools** | 9.6820 | 9.0430 | 8.9180 | 8.9480 | 8.7790 | 8.5710 | 8.4320 | 8.1060 | 7.8720 | 7.3560 | 7.2510 |
| | 44.98% | 43.44% | 43.24% | 43.86% | 43.61% | 42.92% | 42.68% | 42.14% | 42.78% | 43.70% | 43.08% |
| **Other:** | | | | | | | | | | | |
| **S. Fla. Water Mgmt** | 0.5970 | 0.5970 | 0.5970 | 0.5970 | 0.5970 | 0.5970 | 0.5970 | 0.5970 | 0.5970 | 0.5346 | 0.5346 |
| | 2.77% | 2.87% | 2.89% | 2.93% | 2.97% | 2.99% | 3.02% | 3.10% | 3.24% | 3.18% | 3.18% |
| **Children Services** | 0.4403 | 0.4696 | 0.5000 | 0.5703 | 0.6228 | 0.6902 | 0.6902 | 0.6887 | 0.6199 | 0.5823 | 0.6009 |
| | 2.05% | 2.26% | 2.42% | 2.80% | 3.09% | 3.46% | 3.49% | 3.58% | 3.37% | 3.46% | 3.57% |
| **Florida Inland Navigation** | 0.0470 | 0.0440 | 0.0410 | 0.0385 | 0.0385 | 0.0385 | 0.0385 | 0.0385 | 0.0385 | 0.0345 | 0.0345 |
| | 0.22% | 0.21% | 0.20% | 0.19% | 0.19% | 0.19% | 0.19% | 0.20% | 0.21% | 0.20% | 0.20% |
| **Health Care District** | 1.0500 | 0.9750 | 1.0250 | 1.1500 | 1.1300 | 1.1300 | 1.1000 | 1.0800 | 0.9700 | 0.8900 | 0.9975 |
| | 4.88% | 4.68% | 4.97% | 5.64% | 5.61% | 5.66% | 5.57% | 5.61% | 5.27% | 5.29% | 5.93% |
| **Everglades Constr.**** | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.0894 | 0.0894 |
| | 0.46% | 0.48% | 0.48% | 0.49% | 0.50% | 0.50% | 0.51% | 0.52% | 0.54% | 0.53% | 0.53% |
| **Grand Total** | 21.5273 | 20.8194 | 20.6231 | 20.4030 | 20.1298 | 19.9706 | 19.7541 | 19.2374 | 18.4022 | 16.8318 | 16.7247 |

** 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

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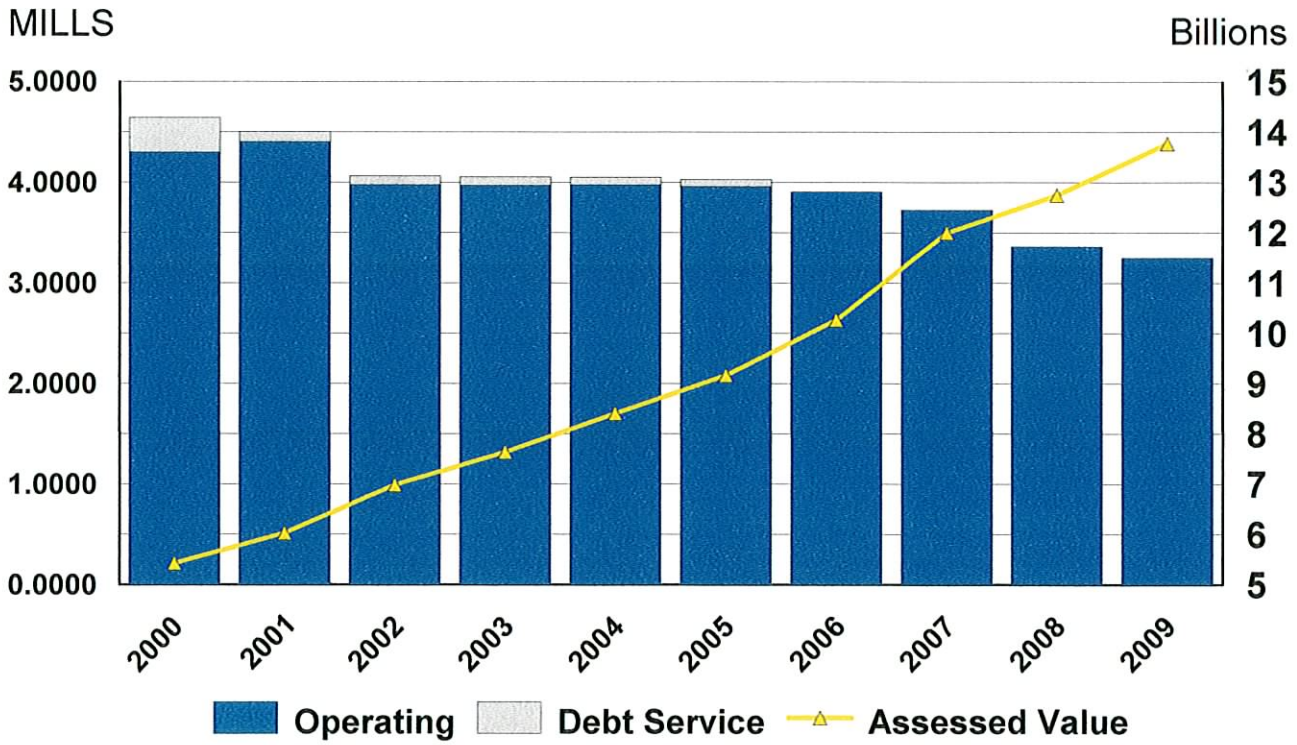
# TOWN OF PALM BEACH
# ASSESSED VALUES AND PROPERTY TAX RATES
## FISCAL YEARS 2000 - 2009




### HISTORICAL PROPERTY TAX RATES
### (IN MILLS)
### 1 MILL = $1,000 OF TAXABLE VALUE

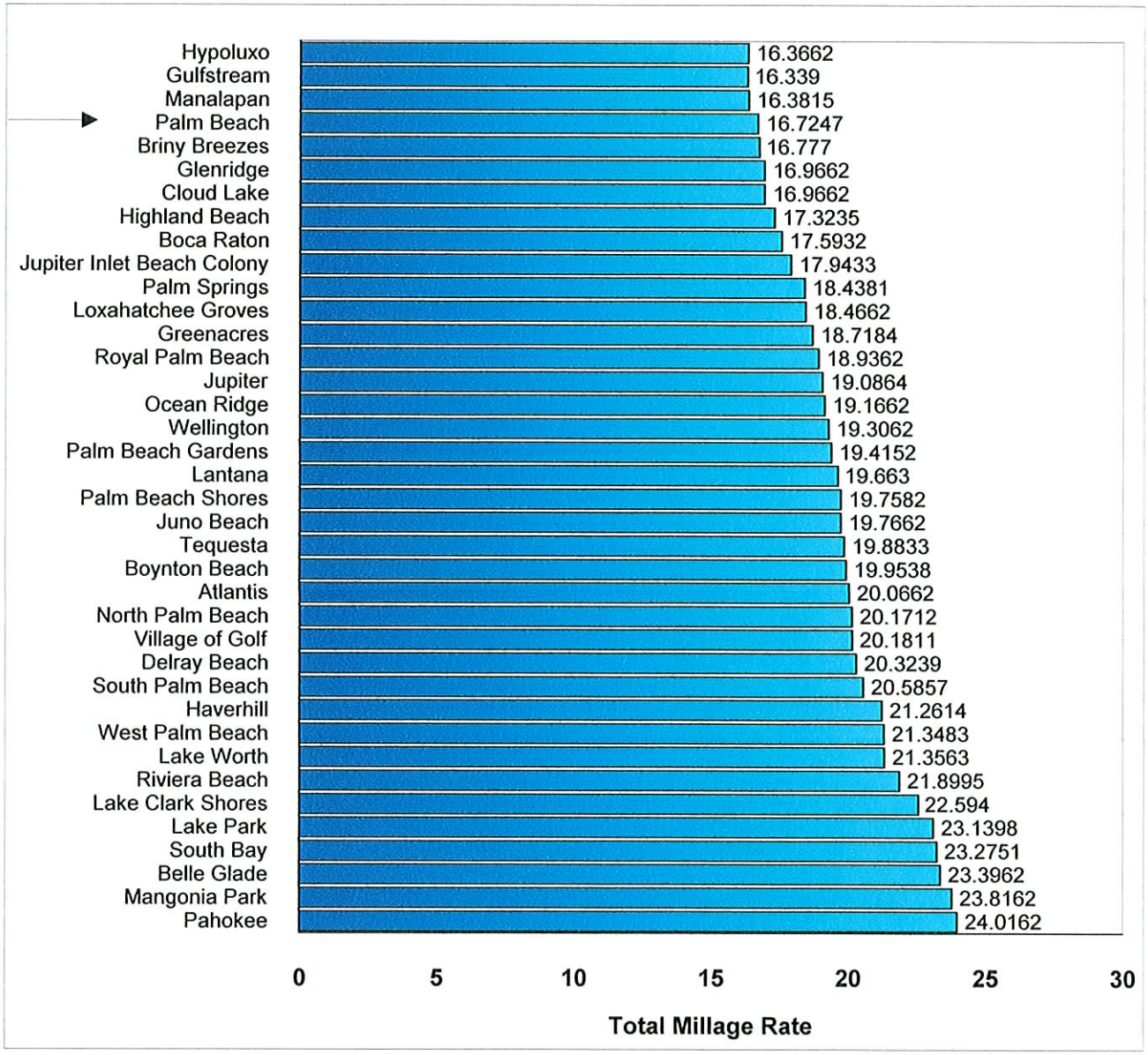
| FISCAL YEAR | ASSESSED VALUATION | GENERAL FUND | DEBT SERVICE | TOTAL | REVENUE GENERATED |
|---|---|---|---|---|---|
| 2000 | 5,428,850,566 | 4.3000 | 0.3452 | 4.6452 | $22,589,538 |
| 2001 | 6,030,344,117 | 4.4019 | 0.1040 | 4.5059 | $25,674,254 |
| 2002 | 6,986,984,760 | 3.9757 | 0.0884 | 4.0641 | $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 | 3.3637 | 0.0000 | 3.3637 | $40,738,716 |
| 2009 | 13,773,998,042 | 3.2512 | 0.0000 | 3.2512 | $42,542,921 |

## Millage Rates and Taxable Values for Palm Beach County Municipalities
### Fiscal Year 2009

| | Taxable Value | City Millage | City Debt | County, School & Other | Total Millage Rate | Taxes Per Million | Difference From Palm Beach |
|---|---|---|---|---|---|---|---|
| Hypoluxo | 387,117,223 | 2.3500 | 0.0000 | 14.0162 | 16.3662 | 16,366 | (359) |
| Gulfstream | 748,483,049 | 2.8655 | 0.0000 | 13.4735 | 16.3390 | 16,339 | (386) |
| Manalapan | 974,027,713 | 2.9080 | 0.0000 | 13.4735 | 16.3815 | 16,382 | (343) |
| **Palm Beach** | **13,767,210,028** | **3.2512** | **0.0000** | **13.4735** | **16.7247** | **16,725** | **0** |
| Briny Breezes | 38,073,945 | 2.7608 | 0.0000 | 14.0162 | 16.7770 | 16,777 | 52 |
| Glenridge | 19,280,240 | 0.0000 | 0.0000 | 16.9662 | 16.9662 | 16,966 | 242 |
| Cloud Lake | 7,245,245 | 0.0000 | 0.0000 | 16.9662 | 16.9662 | 16,966 | 242 |
| Highland Beach | 2,141,822,291 | 3.4042 | 0.4458 | 13.4735 | 17.3235 | 17,324 | 599 |
| Boca Raton | 19,624,542,589 | 3.0200 | 0.2857 | 14.2875 | 17.5932 | 17,593 | 869 |
| Jupiter Inlet Beach Colony | 246,605,104 | 3.8271 | 0.0000 | 14.1162 | 17.9433 | 17,943 | 1,219 |
| Palm Springs | 870,979,433 | 4.3321 | 0.6325 | 13.4735 | 18.4381 | 18,438 | 1,713 |
| Loxahatchee Groves | 309,029,575 | 1.5000 | 0.0000 | 16.9662 | 18.4662 | 18,466 | 1,742 |
| Greenacres | 1,898,563,747 | 4.7022 | 0.0000 | 14.0162 | 18.7184 | 18,718 | 1,994 |
| Royal Palm Beach | 2,606,261,168 | 1.9700 | 0.0000 | 16.9662 | 18.9362 | 18,936 | 2,212 |
| Jupiter | 8,512,883,242 | 2.4234 | 0.2610 | 16.4020 | 19.0864 | 19,086 | 2,362 |
| Ocean Ridge | 842,185,283 | 5.1500 | 0.0000 | 14.0162 | 19.1662 | 19,166 | 2,442 |
| Wellington | 7,197,390,361 | 2.3400 | 0.0000 | 16.9662 | 19.3062 | 19,306 | 2,582 |
| Palm Beach Gardens | 9,687,204,076 | 5.2500 | 0.1490 | 14.0162 | 19.4152 | 19,415 | 2,691 |
| Lantana | 1,015,695,300 | 3.2395 | 0.0000 | 16.4235 | 19.6630 | 19,663 | 2,938 |
| Palm Beach Shores | 615,619,404 | 5.7420 | 0.0000 | 14.0162 | 19.7582 | 19,758 | 3,034 |
| Juno Beach | 1,164,387,888 | 2.8000 | 0.0000 | 16.9662 | 19.7662 | 19,766 | 3,042 |
| Tequesta | 930,575,461 | 5.7671 | 0.0000 | 14.1162 | 19.8833 | 19,883 | 3,159 |
| Boynton Beach | 5,624,136,632 | 6.4553 | 0.0250 | 13.4735 | 19.9538 | 19,954 | 3,229 |
| Atlantis | $478,214,472 | 6.0500 | 0.0000 | 14.0162 | 20.0662 | 20,066 | 3,342 |
| North Palm Beach | 1,847,439,149 | 6.6977 | 0.0000 | 13.4735 | 20.1712 | 20,171 | 3,447 |
| Village of Golf | 149,046,879 | 6.7076 | 0.0000 | 13.4735 | 20.1811 | 20,181 | 3,456 |
| Delray Beach | 8,206,072,995 | 6.3900 | 0.4604 | 13.4735 | 20.3239 | 20,324 | 3,599 |
| South Palm Beach | 372,440,526 | 6.5695 | 0.0000 | 14.0162 | 20.5857 | 20,586 | 3,861 |
| Haverhill | 86,279,104 | 4.2952 | 0.0000 | 16.9662 | 21.2614 | 21,261 | 4,537 |
| West Palm Beach | 11,873,816,399 | 7.5500 | 0.3248 | 13.4735 | 21.3483 | 21,348 | 4,624 |
| Lake Worth | 1,957,561,271 | 7.6500 | 0.2328 | 13.4735 | 21.3563 | 21,356 | 4,632 |
| Riviera Beach | 4,026,535,725 | 8.4260 | 0.0000 | 13.4735 | 21.8995 | 21,900 | 5,175 |
| Lake Clark Shores | 230,492,518 | 5.6278 | 0.0000 | 16.9662 | 22.5940 | 22,594 | 5,869 |
| Lake Park | 686,980,231 | 8.5163 | 1.1500 | 13.4735 | 23.1398 | 23,140 | 6,415 |
| South Bay | 62,775,040 | 6.3089 | 0.0000 | 16.9662 | 23.2751 | 23,275 | 6,550 |
| Belle Glade | 338,415,683 | 6.4300 | 0.0000 | 16.9662 | 23.3962 | 23,396 | 6,672 |
| Mangonia Park | 213,883,201 | 9.8000 | 0.0000 | 14.0162 | 23.8162 | 23,816 | 7,092 |
| Pahokee | 95,401,849 | 7.0500 | 0.0000 | 16.9662 | 24.0162 | 24,016 | 7,292 |

Information Obtained from Palm Beach County Property Appraiser

# Total Millage Rates for Palm Beach County Municipalities
## Fiscal Year 2009




Total millage rate includes the municipal millage, municipal debt, county, shool district, and all other levies.

Information obtained from the Palm Beach County Property Appraiser

# Authorized Positions

*The Chart below shows the distribution of authorized positions, full and part-time, by departments, for the years 2006 through 2009. The number of full and part-time employees for the Fiscal year 2009 is 410.39, which is an increase of .11 over FY2008 of 410.28.*

| ***Full Time Equivalent Employees*** | ***FY2006*** | ***FY2007*** | ***FY2008*** | ***FY2009*** |
|---|---|---|---|---|
| **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 | 0.80 |
| Occupational Health Nurse | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Resources Analyst | 0.30 | 0.30 | 0.30 | 0.60 |
| Human Resources Assistant | 1.30 | 1.30 | 1.30 | 1.25 |
| Secretary II/Clinic (p/t) | 0.50 | 0.50 | 0.50 | 0.50 |
| | 4.90 | 4.90 | 4.90 | 4.95 |
| | | | | |
| **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 | 0.95 |
| 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

| *Full Time Equivalent Employees* | *FY2006* | *FY2007* | *FY2008* | *FY2009* |
|---|---|---|---|---|
| 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 | 17.95 |
| | | | | |
| **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 | 2.00 | 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 | 2.50 | 2.50 | 2.50 | 2.50 |
| Support Services Captain | 0.00 | 0.00 | 0.50 | 0.50 |
| Support Services Sergeant | 0.00 | 0.00 | 0.50 | 0.50 |
| Parking/Code Enforcement Specialist | 0.00 | 0.00 | 0.50 | 0.75 |
| Code Compliance Officer II | 1.00 | 1.00 | 1.00 | 1.00 |
| Code Compliance Officer I | 1.50 | 1.50 | 1.50 | 1.50 |
| Office Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Lieutenant | 0.00 | 0.00 | 0.00 | 0.00 |
| Fire Marshal | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Fire Marshal | 0.00 | 0.00 | 0.00 | 2.00 |
| Fire Prevention Officer | 2.00 | 2.00 | 2.00 | 0.00 |
| Plan Reviewer | 0.50 | 0.50 | 0.50 | 0.50 |
| Office Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Fire Inspector | 0.00 | 0.00 | 0.00 | 0.00 |
| | 27.50 | 27.50 | 29.00 | 29.25 |
| | | | | |

# Authorized Positions

| *Full Time Equivalent Employees* | *FY2006* | *FY2007* | *FY2008* | *FY2009* |
|---|---|---|---|---|
| **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 | 0.00 | 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 | 1.00 | 1.00 | 1.00 | 1.00 |
| Lieutenant | 18.00 | 18.00 | 18.00 | 18.00 |
| Administrative Lieutenant | 1.00 | 1.00 | 1.00 | 1.00 |
| F/F, D/E, Paramedic | 49.00 | 49.00 | 49.00 | 49.00 |
| Fire Mechanic | 1.00 | 1.00 | 1.00 | 1.00 |
| Mechanic Assistant | 0.00 | 0.00 | 0.00 | 0.50 |
| Training and Safety Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| | 80.00 | 80.00 | 80.00 | 80.50 |
| | | | | |
| **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 | 13.00 | 14.00 |
| 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 | 55.00 |
| Evidence and Property Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Records Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Records Information Assistant | 2.00 | 2.00 | 2.00 | 2.00 |
| Civilian Training/PIO Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Civilian Training Coordinator | 1.00 | 1.00 | 0.00 | 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 |

# Authorized Positions

| *Full Time Equivalent Employees* | *FY2006* | *FY2007* | *FY2008* | *FY2009* |
|---|---|---|---|---|
| Police Master Mechanic | 1.00 | 1.00 | 1.00 | 1.00 |
| Detective Office Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Officer/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 Lead Parking Control Officer | 1.00 | 1.00 | 0.00 | 1.00 |
| Parking Enforcement Officer | 7.00 | 7.00 | 5.00 | 5.00 |
| Support Services (Parking Code Enforcement) Captain | 0.00 | 0.00 | 0.50 | 0.50 |
| Support Services (Parking Code Enforcement) Sergeant | 0.00 | 0.00 | 0.50 | 0.50 |
| Parking (Code) Enforcement Specialist | 0.00 | 0.00 | 0.50 | 0.25 |
| Police Master Mechanic Supervisor | 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 | 129.50 | 129.25 |
| | | | | |
| **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 | 6.00 | 4.00 | 4.00 | 4.00 |
| Project Administrator | 0.00 | 1.00 | 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 | 0.00 | 1.00 |
| Project Engineer | 1.00 | 2.00 | 2.00 | 2.00 |
| Managers | 5.00 | 4.00 | 5.00 | 5.00 |
| Supervisors | 8.78 | 8.82 | 8.83 | 8.80 |
| Electricians | 2.79 | 2.73 | 2.80 | 2.80 |
| Mechanics | 8.01 | 8.00 | 8.00 | 7.50 |
| Equipment Operators | 39.06 | 40.71 | 40.70 | 40.70 |
| Laborers | 14.66 | 13.91 | 13.92 | 12.98 |
| Sanitation Walker | 4.00 | 4.00 | 4.00 | 4.00 |
| Maintenance Worker | 1.88 | 1.88 | 1.90 | 1.89 |
| Nursery Worker | 0.90 | 0.97 | 0.98 | 0.98 |
| Tree Trimmer | 1.88 | 1.88 | 1.88 | 1.88 |
| Painter | 0.92 | 0.90 | 0.90 | 0.93 |
| | 101.88 | 101.80 | 101.91 | 101.46 |

# Authorized Positions

| *Full Time Equivalent Employees* | *FY2006* | *FY2007* | *FY2008* | *FY2009* |
|---|---|---|---|---|
| | | | | |
| **Capital Fund** | | | | |
| Construction Manager | 1.00 | 1.00 | 0.00 | 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 | 1.45 | 1.45 |
| Recreation Supervisor II | 2.00 | 0.00 | 0.00 | 0.00 |
| Recreation Office Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Tennis Pro-Manager | 1.00 | 1.00 | 0.00 | 0.00 |
| Tennis Facilities Supervisor | 2.00 | 2.00 | 2.00 | 2.00 |
| Tennis Facilities Assistant | 0.00 | 0.80 | 1.00 | 1.00 |
| Tennis Attendant | 3.45 | 1.80 | 1.60 | 1.60 |
| Recreation Supervisor | 1.00 | 2.00 | 2.00 | 2.00 |
| Maintenance Worker | 1.00 | 1.00 | 2.00 | 2.00 |
| Bus Driver | 0.31 | 0.31 | 0.26 | 0.26 |
| Activity Leader I | 3.58 | 3.58 | 3.44 | 3.44 |
| Recreation Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Director of Recreation | 0.00 | 2.00 | 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 | 2.20 | 2.20 | 1.75 | 2.12 |
| Golf Laborer | 0.41 | 0.41 | 0.54 | 0.54 |
| Registration Clerk | 3.00 | 4.65 | 2.29 | 2.54 |
| Public Works Employees | 0.80 | 0.95 | 0.84 | 0.78 |
| | 30.28 | 32.23 | 29.17 | 29.73 |
| | | | | |
| **Self Insurance Fund - Risk** | | | | |
| Risk Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Secretary | 1.00 | 1.00 | 1.00 | 0.50 |
| | 2.00 | 2.00 | 2.00 | 1.50 |
| | | | | |

# Authorized Positions

| *Full Time Equivalent Employees* | *FY2006* | *FY2007* | *FY2008* | *FY2009* |
|---|---|---|---|---|
| **Self Insurance Fund - Health** | | | | |
| Human Resource Director | 0.20 | 0.20 | 0.20 | 0.15 |
| HR Assistant | 0.70 | 0.70 | 0.70 | 0.30 |
| HR Analyst | 0.70 | 0.70 | 0.70 | 0.60 |
| HR Secretary II | 0.00 | 0.00 | 0.00 | 0.05 |
| | 1.60 | 1.60 | 1.60 | 1.10 |
| | | | | |
| **OPEB Trust** | | | | |
| Human Resource Director | 0.00 | 0.00 | 0.00 | 0.05 |
| HR Assistant | 0.00 | 0.00 | 0.00 | 0.10 |
| HR Analyst | 0.00 | 0.00 | 0.00 | 0.10 |
| Asst. Human Resources Director | 0.00 | 0.00 | 0.00 | 0.20 |
| Finance Director | 0.00 | 0.00 | 0.00 | 0.05 |
| | 0.00 | 0.00 | 0.00 | 0.50 |
| | | | | |
| **Kruesler Park** | | | | |
| Various | 2.20 | 2.20 | 2.20 | 2.20 |
| | | | | |
| **Grand Total Authorized Positions** | 412.36 | 414.23 | 410.28 | 410.39 |

TOWN OF PALM BEACH
DONATION RESERVE ACCOUNT SUMMARY
PERIOD ENDED SEPTEMBER 30, 2008

| DONATION ACCOUNT DESCRIPTION | DONATION RESERVE ACCT | BALANCE AT 10/01/07 | REVENUES FISCAL Y-T-D | EXPENDITURES FISCAL Y-T-D | NCUMBRANCES AT 9/30/08 | BALANCE AT 09/30/2008 |
|---|---|---|---|---|---|---|
| Bicentennial Eagle | 103.247.490 | 7,612.12 | 301.49 | 3,600.00 | 0.00 | 4,313.61 |
| Dupont Training | 103.247.420 | 99.97 | 0.00 | 0.00 | 0.00 | 99.97 |
| Employee Fitness Center | 103.247.225 | 54,939.70 | 0.00 | 11,212.66 | 1,095.00 | 42,632.04 |
| Employee of the Year Award | 103.000.000 | 0.00 | 3,500.00 | 0.00 | 0.00 | 3,500.00 |
| Employee Service Recognition Program | 103.247.160 | 9,888.52 | 14,949.00 | 19,829.37 | 0.00 | 5,008.15 |
| Feral Cats | 103.247.130 | 66.02 | 0.00 | 0.00 | 0.00 | 66.02 |
| FF Grant - Carbon Mono Detector | 103.247.370 | 0.00 | 26,644.97 | 78.23 | 0.00 | 26,566.74 |
| Finance | 103.247.102 | 70.17 | 20.00 | 0.00 | 0.00 | 90.17 |
| Fire-Rescue | 103.247.290 | 15,729.62 | 73,597.40 | 78,173.78 | 225.82 | 10,927.42 |
| Fire-Rescue Athletic Activities | 103.247.240. | 50.00 | 0.00 | 0.00 | 0.00 | 50.00 |
| Fire Specialized Training | 103.000.000 | 0.00 | 10,190.00 | 10,190.00 | 0.00 | 0.00 |
| Ibis Isle Project | 103.247.180 | 20,648.50 | 54,508.00 | 66,857.98 | 400.00 | 7,898.52 |
| July 4th Celebration | 103.247.505 | 4,574.56 | 5,717.00 | 0.00 | 0.00 | 10,291.56 |
| Marine Unit Equipment | 103.247.310 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| Memorial Fountain Lighting | 103.247.80 | 1,360.51 | 9,000.00 | 10,360.00 | 0.00 | 0.51 |
| Newsrack Covers | 103.247.700 | 784.00 | 0.00 | 0.00 | 0.00 | 784.00 |
| Palm Beach Public School Clock | 103.247.170 | 618.65 | 0.00 | 0.00 | 0.00 | 618.65 |
| Par 3 Golf Tournament | 103.247.400 | 75.60 | 0.00 | 0.00 | 0.00 | 75.60 |
| PBCA Raymond J. Kunkel Award | 103.247.220 | 3,000.00 | 0.00 | 0.00 | 0.00 | 3,000.00 |
| PEPIE (H-R) | 103.247.600 | 1,735.65 | 250.00 | 162.91 | 0.00 | 1,822.74 |
| Planning, Zoning & Building | 103.247.500 | 50.00 | 0.00 | 0.00 | 0.00 | 50.00 |
| Police Department | 103.247.320 | 32,726.21 | 56,644.00 | 49,992.67 | 0.00 | 39,377.54 |
| Police Scholarship Fund | 103.247.340 | 139,147.25 | 29,132.31 | 66,000.00 | 0.00 | 102,279.56 |
| Public Works Department | 103.247.480 | 2,274.05 | 2,000.00 | 2,000.00 | 0.00 | 2,274.05 |
| Recreation Department | 103.247.330 | 10,618.32 | 10,314.23 | 6,270.70 | 1,537.45 | 13,124.40 |
| Tangier/N. County Road Improvement | 103.247.250 | 489.31 | 0.00 | 489.31 | 0.00 | (0.00) |
| Thorson Flagpole (Royal Palm Way) | 103.247.103 | 489.87 | 0.00 | 0.00 | 0.00 | 489.87 |
| Town Beautification | 103.247.120 | 37,584.32 | 6,000.00 | 2,843.20 | 475.00 | 40,266.12 |
| Town Scholarship Fund | 103.247.900 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 |
| Undesignated Donations | 103.247.140 | 5,327.78 | 0.00 | 3,384.96 | 0.00 | 1,942.82 |
| **TOTALS:** | | $353,960.70 | $305,768.40 | $334,445.77 | $3,733.27 | $321,550.06 |

# Town of Palm Beach

# Financial Policies

# Financial Policies

**Town of Palm Beach, Florida**

**Subject Policy: Undesignated Fund Balance, Stabilization Reserve - General Fund**

**Effective Date: October 1, 2001**

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**Purpose:** The Town should maintain a prudent level of financial resources to protect against reducing service levels, or unnecessarily raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures due to a severe economic downturn or other major event(s) affecting the General Fund. The development of a reserve plan in advance of such situations may be viewed positively by rating agencies when evaluating a government's credit quality. The reserve is also needed to provide funding for the timing of the receipt of ad valorem taxes and tax stabilization purposes. The undesignated fund balance provides flexibility to respond to unexpected opportunities that may help a government achieve its goals.

**Policy:** It is the policy of the Town of Palm Beach that the Town maintain an undesignated fund balance in the General Fund equal to a minimum of 25% of current year General Fund budgeted expenditures. The percentage is based on a reserve of 3 months of budgeted General Fund expenditures.

**Responsibility:** It is the responsibility of the Town Manager and the Finance Director to implement this policy. The Town Manager will report regarding the status of the fund balance in the annual budget message and/or in the Comprehensive Annual Financial Report.

**Approval Date:** August 14, 2001

# Financial Policies - Contingency Reserve - General Fund

**Town of Palm Beach, Florida**

**Subject Policy: Contingency Reserve - General Fund**

**Effective Date: October 1, 2001**

**Revised: October 1, 2005**

**Revised: October 1, 2007**

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**Purpose:** The purpose of this policy is to provide for a Contingency Reserve that will be appropriated annually for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs and provide a clear guideline restricting the use of the Contingency Reserve within the General Fund.

**Policy:** It is the policy of the Town of Palm Beach to annually appropriate a Contingency Reserve of 1.5% of the proposed General Fund budget from the Fund Balance of the General Fund, to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council. Examples of the use of this reserve may include:

1. Requests that could not be reasonably anticipated during the budget process for the current year and without funding would result in a detriment to the Town;

2. Unfunded federal/state mandates that require immediate funding;

3. Expenses that are offset by unbudgeted revenues that cannot be appropriated in the current year.

All requests will require a detailed justification to be submitted to the Town Manager, including a statement as to why it is in the Town's best interests to provide the requested funding prior to the next budget cycle.

**Responsibility:** It is the responsibility of the Town Manager and/or Finance Director to advise the Town Council when it may be appropriate to draw down this reserve, identifying the need(s) being met and the reason(s) that the expenditures cannot or should not wait until the next budget cycle.

**Original Approval Date:** August 14, 2001

**Revision Approved:** July 12, 2005

**Second Revision Approved:** August 6, 2007

## Financial Policies

**Town of Palm Beach, Florida**

**Subject Policy: Designation of General Fund - Fund Balance for Payment of Liability Related to Compensated Absences Leave Balances**

**Effective Date: September 30, 2004**

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**Purpose:** The purpose of this policy is to designate a portion of the General Fund - Fund Balance to create a reserve to fund the value of accrued compensated absences. The reserve will significantly reduce the budgetary fluctuations due to the payout of accrued leave time to terminated or retired employees. The reserve will also fund Retirement Health Savings Plan contributions of vacation and sick time, and any expenditures relating to the plan.

**Policy:** It is the policy of the Town of Palm Beach to designate a portion of the Town's General Fund - Undesignated Fund Balance as a reserve for funding the value of accrued compensated absences. The reserve includes accrued vacation, sick time and compensatory time and related payroll tax liability. The designation will be adjusted annually during the year end process and will be funded at a rate of 100% of the fiscal year end accrued balance. The Town Council will annually give consideration to appropriate funds from this reserve based upon estimates of pay- outs of eligible accrued vacation, sick and compensatory time and the related payroll tax liability. In addition, funds may be appropriated from this reserve for employees that elect to use their vacation or sick time as a contribution to the Retirement Health Savings Plan. The reserve fund will be increased or decreased annually based upon the fiscal year end accrued balance. The annual appropriation for estimated pay-outs will be shown in the General Government program of the General Fund budget.

**Responsibility**: It is the responsibility of the Town Manager and the Finance Director to advise the Town Council annually during the budget process of the amount to be appropriated from this fund. In addition, the full reserve value will be shown as a designation of General Fund - Fund Balance in the Comprehensive Annual Financial Report. The Town Council has the authority to annually appropriate funds during the budget process for this purpose.

**Approval Date:** August 10, 2004

**Town of Palm Beach, Florida**

**Subject Policy: Reserve for Encumbrances, Continuing Appropriations, and Prepaid Expenses**

**Effective Date: October 1, 2001**

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**Purpose:** In order to honor unpaid obligations, unfinished projects and prepaid expenses for the budget period, a reserve of fund balance will be established at the end of the fiscal year for encumbrances, continuing appropriations and prepaid expenses.

**Policy:** It is the policy of the Town of Palm Beach that at the end of every fiscal year a reserve will be established to designate fund balance in the amount equal to the Town's unpaid obligations, unfinished projects and prepaid expenses that carry over from one fiscal year to into the next. Departments shall encumber funds with a purchase order or with written approval by the Town Manager in a memorandum making the request.

**Responsibility:** It is the responsibility of the Town Manager and the Finance Director to implement this policy.

**Approval Date:** August 14, 2001

# Financial Policies

**Town of Palm Beach, Florida**

**Subject Policy: Contingency Reserve - Capital Fund**

**Effective Date: October 1, 2001**

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**Purpose:** The purpose of this policy is to provide for a Contingency Reserve that will be appropriated annually for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs and provide a clear guideline for the use of the Contingency Reserve within the Capital Fund.

**Policy:** It is the policy of the Town of Palm Beach to annually appropriate a Contingency Reserve of 10% of the proposed Capital budget to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council. Examples of the use of this reserve may include:

1. Requests that could not be reasonably anticipated during the budget process for the current year and without funding would result in a detriment to the Town;

2. Expenses that are offset by unbudgeted revenues that cannot be appropriated in the current year;

3. Unforeseen expenses that would be more cost effective to be completed with a current project;

4. Expenses in excess of the budgeted contingency for any budgeted capital improvement project.

All requests will require a detailed justification to be submitted to the Town Manager, including a statement as to why it is in the Town's best interests to provide the requested funding prior to the next budget cycle.

**Responsibility:** It is the responsibility of the Town Manager and/or Finance Director to advise the Town Council when it may be appropriate to draw down this reserve, identifying the need(s) being met and the reason(s) that the expenditures cannot or should not wait until the next budget cycle.

**Approval Date:** August 14, 2001

# Financial Policies

**Town of Palm Beach, Florida**

**Subject Policy: Equipment Replacement Reserve**

**Effective Date: October 1, 2001**

**Revised: September 30, 2006**

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**Purpose:** The purpose of this policy 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 reserve will significantly reduce the budgetary fluctuations due to the purchase of large costly pieces of equipment. The reserve also established the fixed asset inventory and depreciation schedule as required by GASB34.

**Policy:** It is the policy of the Town of Palm Beach to maintain a reserve for funding the replacement costs of existing equipment, vehicles, and computers when they reach the end of their useful lives. The fund is to be maintained at a rate of 100% of accumulated depreciation based upon the estimated replacement cost of the assets in the fund. Funds will be drawn from this reserve to purchase replacement equipment that has been fully depreciated and must be replaced. New purchases (non replacement items) shall be appropriated in the requesting department's budget and added to the fixed asset listing when purchased. They will then be depreciated annually for replacement upon the end of the asset's useful life. The fund will receive an annual appropriated transfer from the General Fund equal to the annual depreciation amount on the assets held in the fund. The annual depreciation amount will be allocated to each department as an appropriated expenditure based on the assets held by the department.

The proceeds, net of costs, from the sale of surplus equipment from the equipment replacement fund shall be deposited in the equipment replacement fund.

Requests for replacement of equipment should be made annually through the budget process and should coincide with the 5 year equipment replacement plan. All requests will be reviewed for approval by the Town Manager.

Excess reserves in the fund that have built up over time may be used to fund new purchases (non replacement items). Distribution of the excess reserves for new purchases shall be a decision of the Town Manager and the requesting department's proportionate share of the funds assets will be a consideration in making distribution decisions.

**Responsibility**: It is the responsibility of the Town Manager and the Finance Director to advise the Town Council annually through the budget process of the items and dollar amount for each that will be purchased from the equipment replacement fund and to advise to the adequacy of the funding level of this reserve.

**Approval Date:** July 12, 2006

**Town of Palm Beach, Florida**

**Subject Policy: Contingency Reserve - Equipment Replacement Fund**

**Effective Date: October 1, 2007**

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**Purpose:** The purpose of this policy is to provide for a Contingency Reserve that will be appropriated annually for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs and provide a clear guideline for the use of the Contingency Reserve within the Equipment Replacement Fund.

**Policy:** It is the policy of the Town of Palm Beach to annually appropriate a Contingency Reserve of $100,000, or an amount deemed necessary and prudent by the Town Manager as indicated in his/her annual budget proposal, from the net assets of the fund to address unexpected needs that may occur throughout the year. Examples of the use of this reserve may include:

Requests that could not be reasonably anticipated during the budget process for the current year.

Expenditures to replace unbudgeted equipment purchases that has been damaged or has become inoperable prior to the end of the useful life.

All requests for expenditures from this reserve will require a detailed justification to be submitted to the Town Manager for his/her prior approval, and the subsequent approval of the Town Council.

**Responsibility:** It is the responsibility of the Town Manager and/or Finance Director to advise the Town Council annually or as necessary on the use of this contingency reserve.

**Approval Date:** August 6, 2007

## Financial Policies

**Town of Palm Beach, Florida**

**Subject Policy: Recreation Enterprise Fund Reserve**

**Effective Date: October 1, 2001**

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**Purpose:** The purpose of this policy is to establish an appropriate level of Retained Earnings in the Town's enterprise fund. Adequate levels of retained earnings will provide for unanticipated financial impacts as well as provide for one-time expenditures to improve the facilities.

**Policy:** It is the policy of the Town of Palm Beach that the Town maintain minimum Retained Earnings levels equal to 25% of the proposed budgeted revenues. The percentage represents three months of revenue.

**Responsibility:** It is the responsibility of the Town Manager and the Finance Director to implement this policy. The Town Manager will report regarding the status of the Retained Earnings in the annual budget message and/or in the Comprehensive Annual Financial Report.

**Approval Date:** August 14, 2001

**Town of Palm Beach, Florida**

**Subject Policy: Marina - Dock Replacement Reserve**

**Effective Date: October 1, 2002**

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**Purpose:** The purpose of this policy is to create a reserve to fund the replacement cost for the construction of the Town's docks when each of the three docks (at Brazilian, Australian, and Peruvian Avenues) reaches the end of its useful life. The reserve will significantly reduce, if not eliminate, the need for borrowing funds to finance the re-building of the docks.

**Policy:** It is the policy of the Town of Palm Beach to maintain a reserve for funding the replacement costs of the Town docks. The reserve fund is to be maintained at a rate of 100% of accumulated depreciation. Funds will be drawn from this reserve for the construction of new docks when ever it is determined that they must be replaced. The reserve fund will be increased by an annual appropriation equal to the annual depreciation and any interest earned on the reserve will be allocated to the account. The depreciation will be calculated using the straight line method with an estimated useful life of 25 years from the construction date for each dock.

An account will be established with the initial transfer on October 1, 2002, of the accumulated depreciation through September 30, 2002, from available funds.

**Responsibility**: It is the responsibility of the Town Manager and the Finance Director to advise the Town Council as to the adequacy of the funding level of this reserve. The Town Manager and Finance Director will recommend an appropriation of funds from this reserve to the Town Council whenever it is necessary for construction of a replacement dock(s) is to take place.

**Approval Date:** August 13, 2002

**Town of Palm Beach, Florida**

**Subject Policy: Contingency Reserve - Recreation Enterprise Fund**

**Effective Date: October 1, 2004**

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**Purpose:** The purpose of this policy is to provide for a Contingency Reserve that will be appropriated annually for unanticipated expenditures of a nonrecurring nature and provide a clear guideline restricting the use of the Contingency Reserve within the Recreation Enterprise Fund.

**Policy:** It is the policy of the Town of Palm Beach to annually appropriate a Contingency Reserve of 5% of the proposed Recreation Enterprise Fund operating expense budget to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council. Examples of the use of this reserve may include:

1. Requests that could not be reasonably anticipated during the budget process for the current year and without funding would result in a detriment to the Town and/or the activities of the fund and,

2. Expenses that are offset by unbudgeted revenues that cannot be appropriated in the current year.

All requests will require a detailed justification to be submitted to the Town Manager, including a statement as to why it is in the Town's best interests to provide the requested funding prior to the next budget cycle.

**Responsibility:** It is the responsibility of the Town Manager and/or Finance Director to advise the Town Council when it may be appropriate to draw down this reserve, identifying the need(s) being met and the reason(s) that the expenditures cannot or should not wait until the next budget cycle.

**Approval Date:** August 10, 2004

# Financial Policies

**Town of Palm Beach, Florida**

**Subject Policy: Contingency Reserve -Recreation Enterprise Fund - Capital Fund**

**Effective Date: October 1, 2005**

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**Purpose:** The purpose of this policy is to provide for a Contingency Reserve that will be appropriated annually for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs and provide a clear guideline for the use of the Contingency Reserve within the Recration Enterprise Fund - Capital Fund.

**Policy:** It is the policy of the Town of Palm Beach to annually appropriate a Contingency Reserve of 5% of the proposed Recreation Enterprise Fund - Capital budget to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council. The contingency amount will be funded from the retained earnings of the Recreation Enterprise Fund - Capital Fund. Examples of the use of this reserve may include:

1. Requests that could not be reasonably anticipated during the budget process for the current year and without funding would result in a detriment to the Town;

2. Expenses that are offset by unbudgeted revenues that cannot be appropriated in the current year;

3. Unforeseen expenses that would be more cost effective to be completed with a current project;

4. Expenses in excess of the budgeted contingency for any budgeted capital improvement project.

All requests will require a detailed justification to be submitted to the Town Manager, including a statement as to why it is in the Town's best interests to provide the requested funding prior to the next budget cycle.

**Responsibility:** It is the responsibility of the Town Manager and/or Finance Director to advise the Town Council when it may be appropriate to draw down this reserve, identifying the need(s) being met and the reason(s) that the expenditures cannot or should not wait until the next budget cycle.

**Approval Date:** July 12, 2005

**Town of Palm Beach, Florida**

**Subject Policy: Equipment Replacement Reserve - Recreation Enterprise Fund**

**Effective Date: October 1, 2005**

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**Purpose:** The purpose of this policy is to create a reserve within the Recreation Enterprise Fund to fund the replacement cost of existing equipment, vehicles and computers when they reach the end of their useful lives. The reserve will significantly reduce the budgetary fluctuations due to the purchase of large costly pieces of equipment. The reserve will also establish the fixed asset inventory and depreciation schedule as required by GASB34.

**Policy:** It is the policy of the Town of Palm Beach to maintain a reserve for funding the replacement costs of existing equipment, vehicles, and computers within the Recreation Enterprise Fund when they reach the end of their useful lives. The fund is to be maintained at a rate of 100% of accumulated depreciation based upon the estimated replacement cost of the assets in the fund. Funds will be drawn from this reserve to purchase replacement equipment that has been fully depreciated and must be replaced. New purchases (non replacement items) shall be appropriated in the requesting department's budget and added to the fixed asset listing when purchased. They will then be depreciated annually for replacement upon the end of the asset's useful life. The reserve fund will be increased by an annual appropriation equal to the annual depreciation. Any interest earned on the reserve will be allocated to the account. The annual depreciation amount will be allocated to each activity of the fund as an appropriated expense based on the assets held and used in the function of the activity.

The proceeds, net of costs, from the sale of surplus equipment from the Recreation Enterprise Fund shall be added to the reserve fund.

Requests for replacement of equipment should be made annually through the budget process and should coincide with the estimated useful life of the asset. All requests will be reviewed for approval by the Town Manager.

Excess reserves in the fund that have built up over time may be used to fund new purchases (non replacement items). Distribution of the excess reserves for new purchases shall be a decision of the Town Manager.

**Responsibility**: It is the responsibility of the Town Manager and the Finance Director to advise the Town Council annually through the budget process of the items and dollar amount for each asset that will be purchased from the equipment replacement fund and to advise to the adequacy of the funding level of this reserve.

**Approval Date:** July 12, 2005

# Financial Policies

**Town of Palm Beach, Florida**

**Subject Policy: Reserve for Catastrophic Exposures/Emergencies - Risk Fund**

**Effective Date: October 1, 2001**

**Revised: October 1, 2002**

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**Purpose:** The purpose of this policy is to set aside emergency reserves that will protect the Town of Palm Beach against the potentially disastrous financial impacts of response to and recovery from a man made or natural emergency situation.

**Policy:** It is the policy of the Town of Palm Beach to maintain a Reserve for Catastrophic Exposures/Emergencies within the Town's Self Insurance - Risk Fund for events of such magnitude that they could not otherwise be covered by available budgeted funds. This reserve shall be used only for one or more of the following events:

1. Local disaster response and recovery costs resulting from a natural or man-made disaster requiring Town expenditures not reimbursable from insurance carriers or the Federal and State governments;

2. Local disaster response and recovery costs resulting from a natural or man-made disaster that are paid up-front to expedite effective emergency management prior to reimbursement by insurance carriers or the Federal and State governments, with reimbursements, if any, paid back to the reserve;

3. Large judgments in excess of insurance coverage, or uninsured claims not covered by policies;

4. Budget stabilization purposes in response to increases in premium rates and/or loss fund increases.

The amount of the reserve will be maintained at a *minimum* level of $2,500,000, and may be adjusted annually based on market conditions, inflation rates, insured retention levels, and potential claims. This amount will be appropriated annually from Retained Earnings, in order to avoid amending the budget in case of an emergency.

**Responsibility:** It is the responsibility of the Town Manager and/or the Finance Director to advise the Town Council when it may be necessary to draw down this reserve, identifying the criterion which has been met. The Town Manager may draw down this reserve without Town Council approval if necessary to aid in the payment of local disaster response and recovery costs.

**Approval Date:** August 14, 2001

# Financial Policies

**Town of Palm Beach, Florida**

**Subject Policy: Contingency Reserve -Risk Fund**

**Effective Date: October 1, 2001**

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**Purpose:** The purpose of this policy is to provide for a Contingency Reserve that will be appropriated annually for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs and provide a clear guideline for the use of the Contingency Reserve within the Risk Fund.

**Policy:** It is the policy of the Town of Palm Beach to annually appropriate a Contingency Reserve of $500,000 to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council. Examples of the use of this reserve may include:

1. Uninsured losses of $500,000 or less or,

2. Rate increases which exceed forecasted, budgeted amounts.

All requests will require a detailed justification to be submitted to the Town Manager, including a statement as to why it is in the Town's best interests to provide the requested funding prior to the next budget cycle.

**Responsibility:** It is the responsibility of the Town Manager and/or Finance Director to advise the Town Council when it may be appropriate to draw down this reserve, identifying the need(s) being met and the reason(s) that the expenditures cannot or should not wait until the next budget cycle.

**Approval Date:** August 14, 2001

# Financial Policies

**Town of Palm Beach, Florida**

**Subject Policy: Contingency Reserve -Health Insurance Fund**

**Effective Date: October 1, 2003**

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**Purpose:** The purpose of this policy is to provide for a Contingency Reserve that will be appropriated annually for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in health insurance costs and claims exposure, and provide a clear guideline for the use of the Contingency Reserve within the Health Insurance Fund.

**Policy:** It is the policy of the Town of Palm Beach to annually appropriate a Contingency Reserve of $500,000, or an amount deemed necessary and prudent by the Town Manager as indicated in his/her annual budget proposal, from the Retained Earnings of the fund to address unexpected needs that may occur throughout the year. Examples of the use of this reserve may include:

1. A large volume of claims that exceed the forecasted, budgeted amounts;

2. Rate increases which exceed forecasted, budgeted amounts.

All requests for expenditures from this reserve will require a detailed justification to be submitted to the Town Manager for his/her prior approval.

**Responsibility:** It is the responsibility of the Town Manager and/or Finance Director to advise the Town Council annually or as necessary on the use of this contingency reserve.

**Approval Date:** August 12, 2003

# Financial Policies

**Town of Palm Beach, Florida**

**Subject Policy: Budgetary Control**

**Effective Date: October 1, 2001**

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**Purpose:** The purpose of this policy is to formalize the Town's level of budgetary control, and to provide for the administrative realignments of funds by the Town Manager and Finance Director to deal with unexpected needs as long as service to the public is not negatively impacted.

**Policy:** It is the policy of the Town of Palm Beach that the budget be controlled at the program level within each department by the applicable department head. Budget amendment requests, transferring funds between programs will originate from the applicable department head and the Finance Director and shall be subject to the approval of the Town Manager. The Town Manager may authorize transfers between departments if the action is deemed necessary to meet the obligations of the Town.

Reserves and new revenues may not be appropriated through this process, interfund transfers may not be made, and total appropriations of the Town shall not be changed, without prior affirmative action of the Town Council.

**Responsibility:** It is the responsibility of the Finance Director, under the direction of the Town Manager, to implement this policy.

**Approval Date:** August 14, 2001

**Town of Palm Beach, Florida**

**Subject: Debt Management Policy**

**Effective Date: October 1, 2001**

**Purpose:** To establish parameters and guidance for the issuance, management, monitoring, assessment and evaluation of all Debt Obligations (defined below) issued by the Town of Palm Beach.

**Policy:** It is the policy of the Town of Palm Beach:

(a) To periodically approve the issuance of Debt Obligations on behalf of the Town to finance the construction or acquisition of infrastructure and other assets for the purpose of meeting its governmental obligations to its residents;
(b) To approve the issuance of Debt Obligations to refund outstanding debt when indicated by market conditions or management of Debt Obligations to refund outstanding debt when indicated by market conditions or management considerations;
(c) That such Debt Obligations are issued and administered in such a manner as to ensure and sustain the long-term financial integrity of the Town, to achieve the highest possible credit rating and to preserve and enhance the quality of life, safety and welfare of its citizens;
(d) That such Debt Obligations shall not be issued or debt proceeds used to finance current operations of the Town except as provided herein;
(e) To minimize the impact of construction or acquisition of infrastructure and other assets on the budget of the Town;
(f) That the Town will consider long-term financing for the acquisition, maintenance, replacement, or expansion of physical assets (including land) only if they have an economic/useful life of at least five years;
(g) That the Town will not issue debt for periods exceeding the useful life or average useful lives of the project or projects to be financed;
(h) That the Town normally will rely on internally generated funds and/or grants to finance its capital needs. Debt will be issued for a capital project only in the case of emergency, or when inclusion of a project in the Town's pay-as-you-go Capital program will preclude the construction of smaller necessary capital improvements;
(i) That the Town will keep outstanding debt within the limits prescribed by Section 7.01 of the Town Charter.

Debt Obligations shall mean bonds, notes, letters and lines of credit, lease purchases, or other securities issued by the Town against a pledge of a specific revenue source or sources, the proceeds of which are used to fund a capital project providing a public benefit.

**Responsibility:** It is the responsibility of the Finance Director under the direction of the Town Manager, to implement this policy. Departments should submit requests to use debt obligations for financing and submit to the Town Manager for review and approval.

**Approval Date: August 14, 2001**

**Town of Palm Beach, Florida**

**Subject Policy: Revenue Shortfall Plan**

**Effective Date: October 1, 2002**

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**Purpose:** To establish a plan to address financial conditions which could result in a net shortfall of revenues as compared to expenditures. The plan is divided into the following three components:

***Indicators,*** which serve as warnings that potential budgetary impacts are increasing in probability. Indicators will be shown as a percentage reduction in revenues. The Town will monitor key revenue sources as well as inflation factors and national and state trends.
***Phases,*** which will serve to classify and communicate the severity of the situation, as well as identify the actions to be taken at the given phase.

***Actions,*** which are the preplanned steps to be taken in order to prudently address and counteract the anticipated shortfall.

The recession plan and classification of the severity of the economic downturn, will be used in conjunction with the Town's policy regarding the importance of maintaining the Undesignated Fund Balance reserves to address economic uncertainties.

The following is a summary of the phase classifications, indicators and the corresponding actions to be taken:

**Phase 1**
**Alert:** An anticipated net reduction in budgeted revenue vs. actual receipts of 1% up to 5%. The actions associated with this phase are as follows:

**Actions:**
A. Delaying expenditures where reasonably possible, while maintaining the same level of service.
B. Departments shall monitor their individual budgets to ensure that only essential expenditures are made to maintain service levels.
C. Non-essential capital expenditures may be deferred.
D. Hiring for vacant positions will be closely scrutinized and may result in delaying the recruitment process and using temporary help where possible.

**Phase 2**
**Minor:** A reduction in total budgeted revenues vs. actual receipts in excess of 5% to 9%. The objective at this level is still to maintain the same level of service where possible. Actions associated with this level may be:

**Actions**:
A. Intensifying the review process for large items such as contract services, consulting services, and capital expenditures including capital improvements.

B. Hiring to fill vacant positions only with special justification and authorization.
C. Closely monitoring and reducing expenditures for travel and seminars.

**Phase 3**
**Moderate:** A reduction in total budgeted revenues vs. actual receipts of 10% to 15% Initiating cuts of service levels by:

**Actions:**
A. Deferring large expenditures.
B. Deferring capital expenditures.
C. Reducing CIP appropriations from the General Fund and deferring projects.
D. Institute a hiring freeze.
E. Eliminate expenditures for travel and seminars.
F. Consider across the board departmental budget cuts.

**Phase 4**
**Major:** A reduction in total budgeted revenues vs. actual receipts of 16% to 25% Implementation of major service cuts may include:

**Actions:**
A. Reducing the temporary work force.
B. Deferring merit wage increases.
C. Further reducing capital expenditures.
D. Preparing a strategy for reduction in work force.
E. Instituting across the board departmental budget cuts.
F. Draw on excess undesignated fund balance to compensate for lost revenue.

**Phase 5**
**Crisis:** A reduction in total budgeted revenues vs. actual receipts of over 25%. Actions may include:

**Actions:**
A. Implementing reduction in work force or other personnel cost reduction strategies.
B. Eliminate programs.
C. Eliminate capital improvement projects.
D. Draw on undesignated fund balance to compensate for lost revenue.

**Responsibility:** It is the responsibility of the Town Manager and the Finance Director to advise the Town Council of a revenue shortfall as soon as it is apparent based upon the established indicators. The Town Manager and Finance Director will recommend actions based upon the Phase classifications.

**Approval Date:** August 13, 2002

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# Glossary

The definition of terms listed are provided to assist the user in the understanding of terminology used throughout the text of the budget document. For your convenience and reading ease, the following is a list of acronyms that are used by the Town of Palm Beach.

**ALS** Advanced Life Support
**CAFR** Comprehensive Annual Financial Report
**CDBG** Community Development Block Grant
**CIP** Capital Improvement Program
**EMS** Emergency Medical Services
**FY** Fiscal Year
**FTE** Full-Time Equivalent
**GAAP** Generally Accepted Accounting Principals
**GASB** Governmental Accounting Standards Board
**GIS** Geographic Information System
**ICMA** International City/County Management Associaition
**MDT** Mobile Data Terminals
**OPEB** Other Post Employment Benefits
**REF** Recreation Enterprise Fund
**TRIM** Truth in Millage

**ACCOUNT NUMBER:** A system of designating accounts, entries, invoices, vouchers, that quickly references certain required information.

**ACCOUNTING PERIOD:** A period at the end of which and for which financial statements are prepared. The Town's accounting period is from October 1 through September 30.

**ACCOUNTING PROCEDURES:** All processes which discover, record, classify and summarize financial information to produce financial reports and provide internal control.

**ACCOUNTING SYSTEM:** The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

**ACCOUNTS PAYABLE:** A liability account reflecting amounts on open accounts owing to private persons or organizations for goods and services received by a government.

**ACCOUNTS RECEIVABLE:** An asset account reflecting amounts owing on open accounts from private persons or organizations for goods and services provided by a government.

**ACCRUAL BASIS:** The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flow.

**ACTUARIAL:** A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

**ACCUMULATED DEPRECIATION:** Accumulated depreciation is the total depreciation taken for an asset since it was placed in service. Also known as life-to-date depreciation and depreciation reserve.

**ACTIVITY CLASSIFICATION:** A grouping of expenditures on the basis of specific lines of work performed by organizational units. For example: sewage treatment and disposal, solid waste collection, and street cleaning are activities performed in carrying out the function of sanitation and the segregation of the expenditures is made for each of these activities constitutes an activity classification.

**AD VALOREM:** A tax levied in proportion to value of the property against which it is levied.

**ADOPTED BUDGET:** The budget as it is approved by the Town Council prior to the beginning of each fiscal year.

**AMENDED BUDGET:** The amended budget is the working budget. It is the adopted budget that incorporates all operating transfers and approved budget amendments (changes in the budget total that are approved subsequent to initial adoption).

**AMORTIZATION:** (1) Gradual reduction, redemption or liquidation of the balance of account according to a specific schedule of times and amounts. (2) Provision

# Glossary

for the extinguishment of a debt by means of a Debt Service Fund.

**ANNUAL BUDGET:** A plan for the coordination of resources and expenditures. The budget is the financial plan for the Town's allocation of resources to provide services, accomplish the Town's goals and objectives, and perform activities.

**APPRAISE:** To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

**APPROPRIATION:** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**ASSESSED VALUATION:** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**ASSESSMENT ROLL:** In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property and its assessed value.

**ASSETS:** Resources owned or held by a government, which have monetary value.

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

**AUTHORITY:** A government or public agency created to perform a single function or a restricted group of related activities. Usually such units are financed from service charges, fees and tolls, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercise of certain powers

**AVAILABLE FUND BALANCE:** This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**BALANCED BUDGET:** A budget in which planned funds available equal planned expenditures.

**BEGINNING FUND BALANCE:** The unexpended amount in a fund at fiscal year end, which is available for appropriation in the next fiscal year.

**BENEFITS:** Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

**BOND:** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**BOND RATING**: An evaluation of credit worthiness performed by an independent rating service. The Town is one of only three municipalities in the State of Florida to maintain a AAA rating from both Moody's and Standard & Poor's.

**BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan is finally approved by that body. It is either usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

**BUDGET AMENDMENT:** The process by which unanticipated changes in revenue or expenditures are made a part of the budget, thereby amending it.

# Glossary

**BUDGET CALENDAR:** A schedule of key dates which the Town follows in the preparation, adoption and administration of the budget.

**BUDGET MESSAGE:** A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

**BUDGET TRANSFER:** An action which changes budgeted amounts at the department, division, and/or object code level of control with offsetting increases and decreases in budgeted line items.

**BUDGETARY BASIS:** This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

**BUDGETARY CONTROL:** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**BUSINESS PLAN:** A written document outlining how Town sources will be applied to achieve the objectives determined for the Leisure Services Enterprise Fund.

**CAPITAL EQUIPMENT:** Equipment with an expected life of more than one year and a value of more than $2,500 for vehicles and equipment and $1,500 for computer equipment.

**CAPITAL LEASE:** An agreement conveying the right to use property, plant or equipment usually for a stated period of time where the lessee assumes all the risks and rewards of ownership.

**CAPITAL OUTLAYS:** Expenditures which result in the acquisition or addition of fixed assets.

**CAPITAL PROGRAM:** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures. The minimum threshold used to qualify a project for the Capital Improvement Program is $50,000.

**CAPITAL PROJECT:** Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life; also called capital improvements.

**CAPITAL PROJECT FUNDS:** One or more governmental type of funds established to account for resources used for the acquisition of large capital improvements, other than those accounted for in proprietary or trust funds.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR):** This official annual report presents the status of the Town's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

**CONTINGENCY:** A budgeted reserve set-aside for possible emergencies, revenue shortfalls, or unforeseen expenditures not otherwise budgeted for.

**CURRENT ASSETS:** Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used upon or converted into cash within one year. Some examples are cash, temporary investments and taxes receivable which will be collected within one year.

**DEBT LIMIT:** The maximum amount of gross or net debt which is legally permitted.

**DEBT SERVICE:** The payment of principal and interest on borrowed funds, such as bonds.

**DEBT SERVICE FUNDS:** One or more funds established to account for revenues and expenditures used to repay the principal and interest on debt.

**DEBT SERVICE REQUIREMENT:** The amount of money required to pay the principal and interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

# Glossary

**DEFICIT:** An excess of liabilities and reserves of a fund over its assets.

**DEPARTMENT:** A basic organizational unit of government that is functionally unique in its delivery of services.

**DEPRECIATION:** The decrease in value of physical assets due to use and the passage of time.

**DESIGNATED FUND BALANCE:** Funds that have been identified for a specific purpose. This differs from reserved funds, in that there is no legal requirement for funds that have been designated.

**DISTINGUISHED BUDGET PRESENTATION PROGRAM:** A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

**ENCUMBRANCE:** An amount of money committed for the payment of goods and services not yet received or pair for.

**ENTERPRISE FUND:** A self supporting fund designed to account for activities supported by user charges. Examples are: Water, Solid Waste, and Recreation funds.

**EXPENDITURES:** Decreases in net current financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**EXPENSES:** Decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**FIDUCIARY FUNDS:** Trust and/or agency funds used to account for assets held by the Town in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds.

**FISCAL YEAR:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. By State Law, the fiscal year for the Town of Palm Beach, and all Florida local governments, is October 1 to September 30.

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

**FRANCHISE:** A special privilege granted by a government regulating the continuing use of public property such as city streets and usually involving the elements of monopoly and regulation.

**FULL FAITH AND CREDIT:** A pledge if the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds

**FULL-TIME EQUIVALENT (FTE):** Number of positions calculated on the basis that one FTE equates to a 40-hour workweek for twelve months. For example, two part-time positions working 20 hours for twelve months also equals one FTE.

**FULL-TIME POSITION:** A position which qualifies for full Town benefits, usually required ti work 40 hours per week. Full-time fire personnel work 50.4 hours per week and all part-time personnel working in excess of 30 hours per week are granted benefits as full-time employees.

**FUNCTIONAL CLASSIFICATION**: Expenditures classification according to the principal purposes for which expenditures are made. Examples are public safety, general government, culture/recreation, etc.

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

# Glossary

**FUND BALANCE:** The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increase and when expenditures exceed revenue, fund balance decreases.

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

**GASB:** Governmental Accounting Standards Board - an established national board, which governs financial reporting standards on state and local government levels throughout the United States of America, with its main headquarters in Chicago, IL.

**GASB 34:** Statement 34 of the Governmental Accounting Standards Board - *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* - establishes new financial reporting standards for state and local governments throughout the United States.

**GENERAL FUND:** A fund containing revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include Fire, Police, Public Works, Administration and Recreation.

**GENERAL OBLIGATION BONDS:** Bonds for the payment of which the full faith and credit of the issuing government are pledged.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statement of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard to measure financial presentations. The primary authoritative statement of the application of GAAP to state and local governments are NCGA pronouncements. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of government GAAP financial reports are different from and much broader than, the objective of business GAAP financial reports.

**GEOGRAPHIC INFORMATION SYSTEM (GIS):** A GIS is a specialized data management system designed for the entry, analyses, and display of data commonly found on maps. GIS integrates maps with a database and allows analyses to be performed using location relationships of map features to the database.

**GOAL:** A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**GOVERNMENTAL FUNDS:** Governmental funds account for the activities of a typical state or local government's operations (e.g. public safety, public health). Governmental funds can be further classified into four generic fund types - general fund, special revenue funds, capital projects funds, and debt service funds.

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

**HOMESTEAD EXEMPTION:** Pursuant to the Florida State Constitution, the first $25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax.

**INFLATION:** A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

**INFRASTRUCTURE:** Assets which are immovable and of value only to the governmental unit (e.g. sidewalks, gutters, bridges.)

**INTERFUND TRANSFERS:** The movement of moneys between the funds of a governmental entity.

**INTERGOVERNMENTAL REVENUE:** Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

# Glossary

**INTERLOCAL AGREEMENT:** A written agreement between the Town and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

**INTERNAL SERVICE FUNDS:** One or more funds that accounts for the goods and services provided by one department to another within government on a cost-reimbursement basis.

**INVESTMENTS:** Securities and real estate held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in government operations.

**LEVY:** (Verb) To impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

**LIABILITIES:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**MILL:** A taxation unit equal to one dollar of tax obligation for every $1,000 of assessed valuation of property.

**MILLAGE RATE:** The tax rate applied to each thousand dollars of taxable assessed valuation which results in the tax levy. Example: A 4.0 millage rate applied to property with a taxable valuation of $500,000 would generate tax in the amount of $2,000.00 (4.0 x 500) of ad valorem revenue.

**MISSION STATEMENT:** The statement that identifies the particular purpose and function of a department.

**MODIFIED ACCRUAL BASIS:** The accrual basis of accounting adopted for the governmental fund type. In this basis of accounting, expenditures are recognized when the goods or services are received and revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

**NON-EXPENDABLE TRUST FUNDS:** When a government uses a non-expendable trust fund, the principal must remain intact, but it can expend the earnings.

**OBJECTIVE:** A simply stated, readily measurable statement of the aim of expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard of performance for a given program:

(a) An operational objective focuses on service delivery.

(b) A managerial objective focuses on those aspects of management that help staff achieve operational objectives, i.e., staff training, work plan development, etc.

**OBLIGATIONS:** Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

**OPERATING BUDGET:** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of an annual operating budget is required by law.

**OPERATING COSTS:** Expenses for such items such as expendable supplies, contractual services, and utilities.

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

**OTHER COSTS:** Costs which are not personnel, operating or capital in nature, such as debt service and transfers between funds.

**OUTSIDE AGENCY:** Governmental or not-for-profit entities that provide services to Town residents or to the Town under terms of a contract or agreement. Example: The Town of Palm Beach administers the financial and

parking enforcement operations for Kreusler Park which is utilized by Town residents and visitors, but is owned by Palm Beach County.

**PART-TIME:** Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

**PAY-AS-YOU-GO BASIS:** A term used to describe the financial policy of a governmental unit which finances all of its capital outlays from current revenues rather than by long-term borrowing.

**PENSION FUND:** The pension funds account for the accumulation of resources to be used for retirement benefit payments to the Town's employees.

**PER CAPITA:** A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

**PERFORMANCE BUDGET:** A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

**PERFORMANCE MEASURE:** Data collected to determine how effective and/or efficient a program is in achieving its objectives.

**PERSONAL SERVICES:** A general category of operating expenses that includes salaries and wages, pensions, health insurance and other fringe benefits.

**PERSONNEL COSTS:** Costs directly associated with employees, including salaries and fringe benefits.

**POST-EMPLOYMENT BENEFITS:** A form of deferred compensation that includes heathcare and any type of post-employment benefit that is not an integral part of a pension plan.

**PROGRAM:** A distinct, clearly identifiable activity, function, cost center, or organizational unit which is budgeted as a sub-unit of a department. A program budget utilizes the separate programs as its basic component.

**PROGRAM BUDGET:** A budget with expenditures that are based primarily on programs of work. Each individual program is established as a separate cost center.

**PROPERTY TAX:** A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

**PROPRIETARY FUND TYPES:** Proprietary funds account for activities that are common in the private sector, which the government operates in a manner similar to their counterparts in the commercial world. The primary source of revenues for this fund type is user charges. Proprietary funds can by further classified into two fund types - enterprise funds and internal service funds.

**PURCHASE ORDER:** A document which authorizes the delivery of specified merchandise or the rendering of certain services.

**RECLASSIFICATION:** The moving of an existing position from one personnel classification (title) to another based upon the different performance of duties.

**REQUISITION:** A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

**Reserves:** a portion of the fund balance or retained earnings legally segregated for specific purposes.

**RESERVE FOR CONTINGENCIES:** An amount set aside that can subsequently be appropriated by the Town Council to meet unexpected needs.

**RESOLUTION:** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**RETAINED EARNINGS:** An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**REVENUE BONDS:** A particular kind of bond in which the revenue to pay back the bond and interest comes from the project that the borrowed money was used to create, expand, or improve. Pledged revenues may be derived from operation of the financed project, grants, and excise

or other non-ad valorem taxes. Generally, no election is required prior to issuance or validation of such obligations.

**REVENUES:** Increases in governmental fund-type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues.

**ROLLED BACK RATE:** That tax rate which when applied to the current year's adjusted taxable value, generates the same ad valorem tax revenue as the prior year.

**SAVE OUR HOMES:** Provisions in Florida Statutes, Section 193.155(1) limit the annual increase in the taxable value of a homesteaded property. Beginning in 1995, or the year after the property receives homestead exemption, an annual increase in assessment shall not exceed the lower of the following:

a. Three percent of the assessed value of the property for the prior year; or

b. The percentage change in the Consumer Price Index (CPI) for all urban consumers, U.S. city average, all items 1967 = 100 or successor reports* for the preceding calendar year as initially reported by the U.S. Department of Labor, Bureau of Labor Statistics.

**STATUTE:** A written law enacted by a duly organized and constituted legislative body.

**TAX RATE:** The amount of tax stated in terms of a unit of a tax base. The State of Florida uses a mill as its tax rate. A mill is the rate applied to each thousand dollars of taxable appraised value. For example, 3.170 mills applied to property valued at $150,000 would generate taxes of $475.50 (3.170 x 150) of ad valorem revenue. In accordance with Florida Statute, 200.071, except as otherwise provided herein, no ad valorem tax millage shall be levied against real property and tangible personal property by counties in excess of 10 mills, except for voted levies.

**TAX RATE LIMIT:** The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

**TAX ROLL:** The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

**TAXABLE VALUE:** The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for service rendered only to those paying such charges as, for example, development fees.

**TEMPORARY POSITION:** A temporary position is filled for a specific period of time, is not permanent in nature, and does not qualify for regular town benefits.

**TRANSFERS IN/OUT (INTER-FUND TRANSFERS):** Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit. Thus, they are budgeted and accounted for separately from other revenues and expenditures as other financing sources or uses.

**TRUST FUNDS:** Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

**TRUTH IN MILLAGE:** The Florida Truth in Millage Act (TRIM) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements

and advertisement specifications prior to the adoption of a budget tax rate.

The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled back" rate).

**UNENCUMBERED:** The portion of an allotment not yet expended or encumbered.

**UNDESIGNATED/UNRESERVED FUND BALANCE:** Unrestricted funds available to be designated as a budget-funding source.

**USEFUL LIFE:** The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

**USER CHARGES:** The payment of a fee for direct receipt of a public service by the party benefitting from the service.

**WORKLOAD INDICATORS:** Statistical and historical measures of the services level provided or workload completed by each department within the Town.

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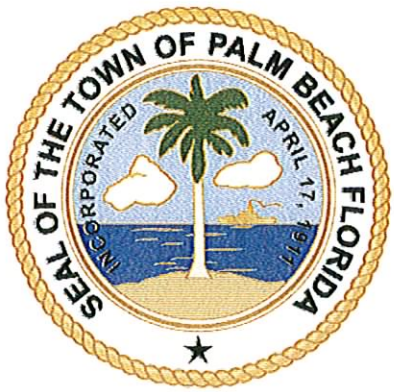


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