



TOWN OF PALM BEACH, FLORIDA

COMPREHENSIVE ANNUAL BUDGET

FISCAL YEAR 2010

(October 1, 2009 - September 30, 2010)

Mayor and Town Council

Jack McDonald, Mayor
David A. Rosow, Town Council President
Gail Coniglio, Town Council President Pro-Tem
William J. Diamond, Town Council Member
Richard M. Kleid, Town Council Member
Robert N. Wildrick, 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
David A. Rosow



PRESIDENT PRO-TEM
Gail Coniglio



William J. Diamond



Richard M. Kleid



Robert N. Wildrick

APPOINTS



TOWN ATTORNEY
John C. Randolph



TOWN MANAGER
Peter B. Elwell

**ADVISORY BOARD
AND COMMISSIONS**



FINANCE DIRECTOR
Jane Struder

SUPERVISES



FIRE-RESCUE CHIEF
William Amador



**HUMAN RESOURCES
DIRECTOR**
William C. Crouse



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



POLICE CHIEF
Kirk W. Blouin



**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.

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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Palm Beach
Florida**

For the Fiscal Year Beginning

October 1, 2008

President

Executive Director

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, 2008.

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, 2009

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, 2009, and ending September 30, 2010, 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 23, 2009.

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.

Due to the current economic conditions, the Town Council decided on one main goal for FY10:

- Maintain all levels of service without any increase in taxes.

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

GENERAL FUND

This budget maintains the Town's adopted levels of service while reducing costs in most areas. Overall, the FY10 budget is \$482,300 (-.7%) lower than the FY09 budget. The adopted millage rate of 3.32512 is 2.8% lower than the rolled back rate and equal to the operating millage rate adopted in FY09.

Revenues

In the General Fund, total revenues are expected to decrease by \$482,300 (-.7%) from the adopted FY09 budget. The FY10 budget includes a transfer from Fund Balance of \$4,978,800 to fund one time purchases, estimated pay-outs from the reserve for compensated absences and the funding of the General Fund contingency account.

A comparison of the FY09 vs. FY10 revenue budget is shown on the table below:

Revenue	FY2009	FY2010	FY09 vs. FY10 Difference	% Change
Ad Valorem Taxes	\$42,543,000	\$41,326,000	(\$1,217,000)	-2.9%
Non Ad Valorem Taxes	7,043,000	7,258,000	215,000	3.1%
Licenses & Permits	5,612,900	5,607,300	(5,600)	-0.1%
Intergovernmental	1,261,400	1,156,700	(104,700)	-8.3%
Charges for Services	3,158,400	2,987,900	(170,500)	-5.4%
Fines and Forfeitures	1,521,200	1,149,200	(372,000)	-24.5%
Investment Earnings	1,201,300	1,540,000	338,700	28.2%
Miscellaneous	309,300	299,400	(9,900)	-3.2%
Interfund Transfers	550,000	550,000	0	0.0%
Transfer From Fund Balance	<u>4,135,100</u>	<u>4,978,800</u>	<u>843,700</u>	20.4%
Total Revenue Budget	\$67,335,600	\$66,853,300	(\$482,300)	-0.7%

Ad Valorem Revenue

Ad valorem tax revenues are \$1,217,000 (2.9%) below the adopted FY09 budget. The total taxable value in the Town decreased by 2.23%. The adopted millage rate of 3.2512 equals the FY09 operating millage rate.

The calculation of property taxes for a sample \$3,000,000 home for FY09 and FY10 is shown on the table below:

Comparison of Property Taxes for Sample \$3,000,000 Homestead Property FY2009 vs FY2010

	FY2009	FY2010	
Assessed Value	\$3,000,000	\$3,003,000	
Homestead exemption	<u>50,000</u>	<u>50,000</u>	
Taxable Value	<u>\$2,950,000</u>	<u>\$2,953,000</u>	
	Millage	Taxes	Difference
FY2009 Millage and Taxes	3.2512	\$9,591	
FY2010 Millage and Taxes	3.2512	\$9,601	\$10

Property Values reflect an increase of .1% in assessed value from 2009 to 2010 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 increase by \$734,700 from FY09 budgeted revenues. The differences by revenue type are described in detail below:

Non ad valorem taxes are expected to increase by \$215,000 from the FY09 budget. The change is due to the increases in the revenue from the communication services tax and water utility tax, offset by decreases in local option sales and use taxes and franchise fees.

Licenses and Permits are projected to decrease by \$5,600 from the FY09 budget. Building permit revenue is expected to improve slightly from FY09 budget levels.

Intergovernmental Revenues are anticipated to decrease by \$104,700. The decrease is the result of declines in sales tax revenues and anticipated grant revenues.

Charges for Services are projected to decrease by \$170,500. The decrease is due to decreases in false alarm charges, fire special detail, parking meter revenues and the elimination of the traffic accident response fee that was proposed for FY09, which was recently prohibited by state law.

Fines and Forfeitures are anticipated to decrease by \$372,000. This is due to anticipated decreases in code enforcement fine revenues and parking ticket revenues.

Interest Earnings on the Town's invested funds are expected to increase by \$338,700 from the FY09 budget. Interest earnings for FY10 have been estimated using a 3% rate of return on the Town's surplus funds. This rate was used based upon current returns and the expectation that returns will either remain as they have been or improve.

Miscellaneous Revenue is anticipated to decrease by \$9,900 due to the elimination of the requirement for charitable solicitation advertising and the associated fee which is offset by a reduction in the advertising costs.

The Transfer from Fund Balance and the Compensated Absence Reserve included in the budget is \$4,978,800. A portion of the transfer (\$343,800) is from the designated reserve for compensated absences to provide for the payment of accrued leave. The balance of the transfer is for the second year of the early retirement buyout costs (\$908,000), multi-year Townwide software upgrade (\$160,000), and contingency funding of (\$967,000) in compliance with Town policy. In addition, a one time transfer to the Capital Improvement Fund of \$2,600,000 is included in the budget.

Expenditures

Total General Fund expenditures of \$66,853,300 represent a .7% decrease from FY09. Highlights of the overall changes by category of expenses for the FY09 vs. FY10 budgets are detailed in the table on the following page:

Expenditure Category	FY2009	FY2010	FY09 vs. FY10 Difference	% Change
Salary and Wages	\$27,103,800	\$26,045,700	(\$1,058,100)	-3.9%
Employee Benefits	17,337,430	17,081,740	(255,690)	-1.5%
Contractual	7,588,890	7,659,440	70,550	0.9%
Commodities	1,698,390	1,613,900	(84,490)	-5.0%
Capital Outlay	2,804,666	2,557,700	(246,966)	-8.8%
Other	<u>10,802,424</u>	<u>11,894,820</u>	<u>1,092,396</u>	10.1%
Total	<u>\$67,335,600</u>	<u>\$66,853,300</u>	<u>(\$482,300)</u>	-0.7%

Salary and Wages

Total cost of salaries and wages decreased by over \$1 million in the FY10 budget. The majority of this savings is due to the elimination of 9.25 positions from the General Fund budget. The following is a summary of the changes in positions by Department.

- Finance -.5
- Fire-Rescue -.5
- Planning, Zoning and Building -.5
- Police - 4
- Public Works - 3.75

(Also, the part time Risk Assistant was eliminated in the Town Manager's Office and there are reductions in part time positions in Recreation. These bring the Townwide reduction in personnel complement to 10.41 positions as described in greater detail later in this document.) In addition, there is a reduction in costs for the early retirement buyout (second year of the special incentive offered as a one-time-only opportunity in 2008), the vacation buyback program, and overtime.

It has been standard practice to award a competitive pay increase to employees on an annual basis. Market conditions do not indicate the need for a competitive pay increase for FY10. In addition, the budget includes no funding for merit and step increases for FY10. Salaries for all employees will remain flat for the entire fiscal year.

Some expenditures included within the salary and wages category are partially or fully offset by non-tax revenues. These expenditures include special assignment overtime, education incentive pay, and Telecommunicator salary reimbursement through the County 911 Funding.

Employee Benefits

The decrease in the cost of employee benefits reflects the net impact of increases in the actuarially determined retirement contribution offset by decreases in health insurance costs, FICA and longevity.

Contractual

The increase in the contractual category is due to increases in sand transfer plant costs, electricity, and software maintenance offset by decreases in the planning and zoning study budget, the janitorial contract and the elimination of the PB cats donation.

Commodities

The decrease in commodities is primarily due to decreases in fuel costs.

Capital Outlay

The decrease in capital expenditures is due to the reduction in funding for the computer software upgrade. This is the final year of the upgrade. The funding dropped from \$350,000 to \$160,000. The absence of the one-time expenditures for the Laserfische software and the digital plan review software that were included in the FY09 budget also contribute to the decrease in this category.

The annual depreciation contribution of \$2,143,700 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 Other category contains an increase in debt service funding (\$132,000) and a decrease in the funding of the Risk Insurance program (\$13,537). The transfer to the Capital Improvement Program is \$4,828,957. This amount includes the one time transfer from fund balance of \$2,600,000 to begin to fund the 20 year CIP program.

The Four Arts Library is level funded for FY10, contrary to Town policy which anticipates a 5% annual increase.

The General Fund Contingency for FY10 is funded at 1.5% (\$967,000) of total General Fund operating expenditures, per Town policy.

Personnel Complement

The total personnel complement (all funds Townwide) for FY10 is 399.98 full-time equivalent personnel (FTEP), which represents a decrease of 10.41 FTEP from the adopted FY09 budget. The personnel complement changes from the adopted FY09 budget include:

- Elimination of 3 Sworn Police Officer Positions (-3.0)
- Elimination of Office Assistant in the Detective Bureau (-1.0)
- Elimination of 2 Laborers in Yard Trash Collection (-2.0)
- Elimination of 1 Laborer from Parks (-1.0)
- Elimination of Part Time Beach Cleaner (-.75)
- Elimination of Part Time Mechanic in Fire-Rescue (-.5)
- Elimination of Part Time Risk Assistant in the Town Manager's Office (-.5)
- Elimination of Development Review Coordinator
to be Replaced with a Part Time Office Assistant in PZ&B (-.5)
- Reduction of Full Time Driver/Warehouse Clerk to Part Time (-.5)
- Reduction in Part Time Positions in Recreation (-.66)

All of these positions are currently vacant or the incumbent is being transferred to a vacant position. No Town employees will be laid off as a result of these positions being eliminated from the Town budget.

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	FY2006	FY2007	FY2008	FY2009	FY2010
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	17.50
Planning, Building & Zoning	27.50	27.50	29.00	29.00	28.50
Fire-Rescue	80.00	81.00	81.00	81.50	81.20
Police	131.00	131.00	129.50	129.50	125.30
Public Works	101.88	101.80	101.91	101.41	97.66
Capital Fund	1.00	1.00	0.00	0.00	0.00
Recreation Enterprise Fund	30.28	32.23	29.17	28.78	28.12
Risk Fund	2.00	2.00	2.00	1.50	1.00
Health Fund	1.60	1.60	1.60	1.10	1.10
Kruesler Park	2.20	2.20	2.20	2.20	2.20
OPEB Trust	0.00	0.00	0.00	0.50	0.50
Total Authorized Positions	412.36	415.23	411.28	410.39	399.98

Fund Balance

As of September 30, 2008, the Town's General Fund undesignated fund balance was \$23,005,185. Town policy requires that the General Fund maintain an undesignated fund balance of 25% of budgeted operating expenditures. This required a minimum undesignated fund balance of \$16,193,200 for FY09. Therefore, the Town's General Fund undesignated fund balance was \$6,811,985 above the policy required minimum at the end of FY08. We anticipate a small surplus for FY09. Any surplus will be added to the above amount.

The budget includes a transfer of \$4,978,800 from fund balance reserves to fund the following items: contingency reserve (\$967,000), the second year of the early retirement buyout (\$908,000) compensated absence payouts (\$343,800), financial software (\$160,000) and additional funding to ramp up for the 20 year CIP (\$2,600,000). We also anticipate that for FY11 we will need approximately \$1,100,000 from fund balance reserves for contingency funding and the balance of the early retirement buyout.

Inventory of Assets

The estimated inventory of parts, supplies, fuel and materials on hand as of October 1, 2009, was \$432,113 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 \$18,066,664.

Plan of Action for the Future

The FY10 budget has substantially improved the Town's financial position relating both to the reduction of projected future deficits and to addressing matters that were identified in the March 2009 Long Term Financial Plan as needing future action. However, there is much more work to be done. Some of the items below will be addressed by staff within my authority as Town Manager. Others will require collaboration between staff and the Mayor and Town Council (and sometimes with other entities, such as the Town's retirement boards in the case of the pension review and consideration of pension plan changes). Some have already begun but are not yet complete. Others will begin in the near future. All will be completed in time for related decisions to be made during FY10 either for immediate implementation or for implementation in FY11:

- Pension Benefit Review (including Retiree Health Subsidy Survey)
- Further review Health Insurance Program in light of national changes, etc.
- Consider other changes in Town compensation based on best practices and awareness of market competitiveness considerations
- Consider strategically contracting for some services currently provided by Town staff
- Consider other opportunities to reduce staffing and costs without reducing Levels of Service
- Further increase collaboration among the Town's vehicle maintenance personnel
- Review organizational structure and function of Human Resource Department
- Create the Town of Palm Beach Erosion Control District
- Analyze and make a strategic decision regarding debt financing vs. pay-as-you-go funding for Capital Improvement Projects
- Consider options from the 2008 Comprehensive Review of Town Operations and new analysis for cost savings through Level of Service reductions that might be acceptable to the Mayor, Town Council, and Town citizens

OTHER FUNDS

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

Debt Service Fund (201, 204)

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 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 FY10 is \$3,922,000. This amount increased over FY09 by \$132,000. A transfer from the coastal protection pay-as-you-go fund of \$410,618 supplements the General Fund transfer for the debt service payment.

During 2008, the Town Council authorized the issuance of a bank note for \$10 million to finance 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 \$303,000 for the 2008 Town Hall Bank Note is funded with the capitalized interest that was included in the note. Interest is capitalized until 2011.

During 2009, the Town Council authorized the issuance of a \$2,000,000 line of credit for the design costs of the Worth Avenue Assessment District project. This debt is to be repaid in part by an assessment levied on the district and in part by the note that will be issued to fund the costs of the project. Debt service on that note will be repaid by future assessments on the district.

The Town's outstanding bonded debt as of September 30, 2009 is shown below:

Year Issued	Outstanding Principal Balance @ September 30, 2009	Purpose
2003	\$9,330,000	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.
2009	\$2,000,000	To provide funding for the Worth Avenue Assessment District design costs.
Total	\$21,330,000	

As of September 30, 2009, the Town's net bonded debt will amount to only 3.2% of the legal limit of \$669,003,821 (5% of FY09 taxable value of \$13,380,076,426), 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)

For the past 25 years most of the Town's capital projects have been funded on a pay-as-you-go basis. For FY10, a transfer from the General Fund of \$4,828,957 is included to offset the anticipated costs of the scheduled projects and build up funding for the 20 year capital plan. The 20 year plan calls for a ramping up of the Town's transfer to \$6,125,000 by FY13 and then sustaining that level of funding through FY24. The 20 year capital plan had anticipated a transfer in FY10 of \$3,275,000. The current transfer is above that amount, slightly accelerating the pace of this increase in capital investment. During FY10, the Town Council will consider authorizing that some or all of the planned capital projects be financed with bonds, rather than pay-as-you-go. This would spread the cost of the projects over their "useful life" reducing the annual cost of this program but introducing interest payments as an additional long-term cost.

For FY10 the following projects have been funded in the capital budget.

- Storm water improvements - \$777,000
- Sanitary sewer improvements - \$1,276,957
- Milling & Resurfacing Program - \$250,000 (A reduction from \$500,000)
- Water Main Improvements (WPB) - \$500,000
- North Fire-Rescue Station Traffic Signal - \$65,000
- Reserve for the 20 year CIP Program - \$2,600,000

Coastal Protection

The CCMP pay-as-you-go fund (308) and the CCMP Construction Fund (309) have been used to fund the debt service and the construction costs of Town coastal projects.

The amount reflected in the budget (\$7,783,000) will be sufficient to finance dune restoration projects and monitoring costs in FY10. There is no funding currently allocated to any other future coastal projects. The new coastal action plan that will be recommended later this year by the Shore Protection Board for approval by the Town Council, will require the appropriation of significant sums (millions of dollars each year) to pay for the design, permitting, construction, and monitoring of future projects. Staff is proposing the creation of a special taxing district (the Town of Palm Beach Erosion Control District) for this purpose. The district's boundaries would be the same as the Town's boundaries. Its governing body would be the Town Council and its staff would be the existing Town staff. It would not increase the cost of providing coastal protection. It would, however, segregate the costs related to coastal protection from the Town's general operating budget. This would provide a greater degree of transparency both for the coastal projects (which would stand clearly on their own in FY11 and future years) and for the Town's General Fund (in which changes are sometimes hard to track as they get distorted by fluctuations in the amounts transferred from the General Fund to pay for coastal protection projects).

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.

The Recreation Enterprise Fund (403)

The Recreation Enterprise Fund (REF) comprises all recreational activities and facilities in the Town, including the golf course, two tennis facilities, the recreation center, and the marina.

REVENUE

Overall, the REF is projected to realize an increase in operating revenue for FY2010. Although the economy has played a role in decreasing participation in FY09, it is expected that revenue projections will be met through a combination of rate increases and increased participation for the upcoming fiscal year.

Tennis revenue projections are higher for FY2010 as a result of increases in rates and increased participation. A new maintenance and improvement fee has been implemented to create a reserve for future improvements, similar to the program in place at the golf course. In addition, with the hiring of a new contractual head tennis professional, the concession contract has been modified to realize increases in revenue from teaching/merchandise services over previous years.

Recreation Center revenues remain fairly flat due to leveling participation and the cyclical nature of recreation programs and events.

Marina revenue categories have been changed to allow tracking of deposits by the type of lease or transient business rather than by each dock. This change was made in order to create more meaningful statistical data that can be used to better judge our performance in the marina market.

Golf revenue categories have been changed and new rates have been added to create a tiered system that reflects a commitment to increasing resident participation. The increases in the fee schedule for FY2010 reflect rates that are more appropriate for the quality and caliber of the restored golf course. Golf revenue projections are higher due to the increased fees and a commitment to increasing resident and tourism play. A corporate program has been developed to encourage area hotels to promote the Par 3 as their featured golf course to help us accomplish this. The revenue projections are expected to more than offset the expenditure budget increases.

EXPENDITURES

The REF operating budget represents a reduction from the FY2009 budget for most of its programs, with the exception of the golf course. Salaries and wages will remain frozen for FY2010 and contractual/commodity expenditures have been trimmed. The increases in the golf budget represent the costs associated with the commitment to higher maintenance and operating standards necessary to provide a facility that is positioned for long-term success.

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

Internal Service Funds (501, 502, 520)

The transfer to Risk Fund (501) for FY10 has decreased by \$13,500 due to the elimination of the part time Risk Assistant and absorption of these responsibilities into the Town Manager's Office staff offset by a decline in interest revenue for this fund.

The employer health insurance contribution to the Health Insurance Fund (502) has decreased by \$300,000 for the year due to modifications made to the plan.

The Equipment Replacement Fund (520) contains the accumulated depreciation of all fixed assets over the established thresholds of \$2,500 for capital equipment and \$1,500 for computer equipment. The annual depreciation transfer for FY10 is \$2,143,700. Of this amount \$330,000 represents the annual depreciation for computer equipment and \$1,813,700 represents the annual depreciation for other fixed assets. In FY10 the total expenditures for equipment purchases will be \$976,350. A detailed listing of equipment purchases is located in the Capital Funds section of this budget document.

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 FY10 increased by \$655,631 (9.5%). This increase was due to investment losses in 2008. The required contribution for FY10 is \$7,525,256.

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
FY2009 vs FY2010**

	FY2009	FY2010	Change	% Change
General Employee	\$ 2,319,374	\$ 2,507,174	\$ 187,800	8.1%
Lifeguards	100,754	109,310	8,556	8.5%
Police	2,090,160	2,261,552	171,392	8.2%
Fire-Rescue	<u>2,359,327</u>	<u>2,647,210</u>	<u>287,883</u>	<u>12.2%</u>
Total	\$ 6,869,615	\$ 7,525,246	\$ 655,631	9.5%

The 5 year trend in Town retirement funding in total and per employee totals since FY2006 is shown on the two charts below:

**Total Employer Funding
FY2006 - FY2010**

	FY2006	FY2007	FY2008	FY2009	FY2010
General	\$1,919,026	\$2,296,302	\$2,488,986	\$2,319,374	\$2,507,174
Lifeguards	87,955	118,863	125,916	100,754	109,310
Police	1,652,583	2,158,494	2,366,346	2,090,160	2,261,552
Fire-Rescue	<u>1,351,449</u>	<u>2,258,786</u>	<u>2,525,215</u>	<u>2,359,327</u>	<u>2,647,210</u>
Total	\$5,011,013	\$6,832,445	\$7,506,463	\$6,869,615	\$7,525,246

**Employer Funding Per Employee
FY2006 - FY2010**

	FY10 # of Employees	FY2006	FY2007	FY2008	FY2009	FY2010
General	211	8,417	10,014	11,229	10,464	11,882
Lifeguards	8	8,796	13,207	13,991	11,195	13,664
Police	74	21,462	28,032	30,732	27,145	30,562
Fire-Rescue	73	17,782	29,335	33,227	31,044	36,263

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 80% to 90%. The trend from 2002 is shown below:

As of Fiscal Year End	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
General & Lifeguards	99%	95%	91%	87%	88%	93%	88%
Police	93%	92%	85%	85%	86%	92%	90%
Fire-Rescue	93%	87%	85%	77%	77%	82%	80%

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 FY10 budget is \$1,550,000. This amount is \$99,000 less than FY09. The trust was established to account for and fund the liability for retiree health benefits. The contributions are funded like pension benefits, taking into account the accrued cost for current employee benefits as well as the costs of retired employee benefits. The Town's balance in the OPEB fund is well ahead of other government agencies across the country.

FINANCIAL POLICIES

Over the past eight 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 fourth year results for all departmental and program specific KRM's are included in the department section of this document.

ACKNOWLEDGMENTS

Preparation of this budget was a team effort involving substantive contributions by all Town departments, the staff of the Town Manager's Office, the Mayor and Town Council, and seven (7) citizens who acted as special advisors to the Town Council's Finance and Taxation Committee. 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
Spencer D. Wilson, Information Systems Manager



Strategic Planning and Key Results Measurement

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. 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.



Strategic Planning and Key Results Measurement

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.



Strategic Planning and Key Results Measurement

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.

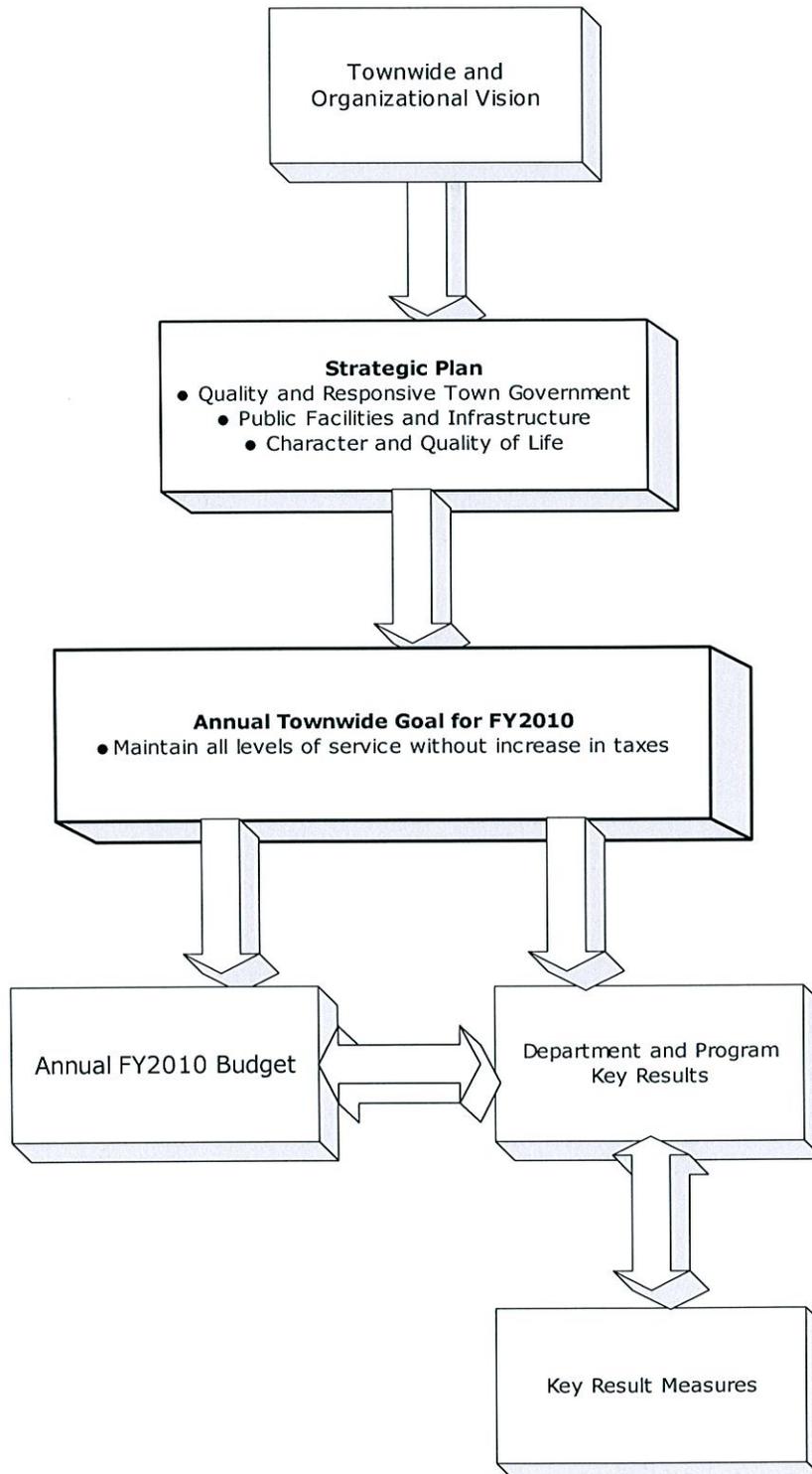
The strategic plan and organizational vision guide the decision making process as the elected officials and staff develop annual Townwide, department and program goals, and the annual budget. We then use KRM's to track our progress in achieving the goals that have been set.

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





Strategic Planning and Key Results Measurement

FY2009 Townwide Goals

For FY10, the Town Council adopted only one main Townwide goal:

- Maintain all levels of service without any increase in taxes.

All decisions during the FY10 budget process were made based upon maintaining levels of service without increasing taxes. The Town succeeded in implementing this goal by not reducing levels of service and adopting the same millage rate that was adopted in FY09 of 3.2512.

The FY10 budget has substantially improved the Town's financial position relating both to the reduction of projected future deficits and to addressing matters that were identified in the March 2009 Long Term Financial Plan as needing future action. However, there is much more work to be done. All of the items listed below will be completed in time for related decisions to be made during FY10 either for immediate implementation or for implementation in FY11:

- Pension Benefit Review (including Retiree Health Subsidy Survey)
- Further review Health Insurance Program in light of national changes, etc.
- Consider other changes in Town compensation based on best practices and awareness of market competitiveness considerations
- Consider strategically contracting for some services currently provided by Town staff
- Consider other opportunities to reduce staffing and costs without reducing Levels of Service
- Further increase collaboration among the Town's vehicle maintenance personnel
- Review organizational structure and function of Human Resource Department
- Create the Town of Palm Beach Erosion Control District
- Analyze and make a strategic decision regarding debt financing vs. pay-as-you-go funding for Capital Improvement Projects
- Consider options from the 2008 Comprehensive Review of Town Operations and new analysis for cost savings through Level of Service reductions that might be acceptable to the Mayor, Town Council, and Town citizens

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:



Strategic Planning and Key Results Measurement

Department Key Results	Linkage to Strategic Plan/Townwide Goals
Town Manager	
<ul style="list-style-type: none"> Department budgets approved by the Town Manager demonstrate linkages to organizational and community vision and goals. 	Quality and responsive Town Government
<ul style="list-style-type: none"> Employee work environment is positive, encourages open communication, and is regularly monitored for ways to improve. 	Quality and responsive Town Government
<ul style="list-style-type: none"> Accomplish Mayor and Town Council's top priority goals for the year 	Townwide goals
<ul style="list-style-type: none"> Maintain or improve Mayor and Town Council's scores on Town Manager's annual performance evaluation 	Quality and responsive Town Government
Human Resources	
<ul style="list-style-type: none"> Recruit and retain a productive workforce 	Quality and responsive Town Government
<ul style="list-style-type: none"> Maintain a pay system that is competitive in the marketplace 	Quality and responsive Town Government
<ul style="list-style-type: none"> Establish and maintain policies that are administered consistently throughout the Town. 	Quality and responsive Town Government
<ul style="list-style-type: none"> Administer an employee health plan that is understandable, useful and competitive. 	Quality and responsive Town Government
<ul style="list-style-type: none"> Maintain a cost efficient and highly competitive health care plan. 	Quality and responsive Town Government
Finance	
<ul style="list-style-type: none"> Budget is balanced and is a clear operational and financial representation of Town services, investments, revenues and expenditures 	Quality and responsive Town Government
<ul style="list-style-type: none"> Strong, sustainable fiscal position with established policies to guide decision-making. 	Quality and responsive Town Government
Planning, Zoning & Building	
<ul style="list-style-type: none"> Promoting and maintaining quality of construction and safety of building systems through complete review of plans and protective inspections. 	Character and Quality of Life
<ul style="list-style-type: none"> Customers fully informed of Department programs through adequate education/information. 	Quality and responsive Town Government
<ul style="list-style-type: none"> Department activities promote a variety of Town-serving businesses. 	Quality and responsive Town Government



Strategic Planning and Key Results Measurement

Department Key Results	Linkage to Strategic Plan/Townwide Goals
<ul style="list-style-type: none"> Department activities promote and maintain desirable neighborhoods. Review of construction plans in a timely manner which exceeds industry standards. 	<p>Character and Quality of Life</p> <p>Quality and responsive Town Government</p>
Fire-Rescue	
<ul style="list-style-type: none"> Improve response time to meet the industry standards for arrival at all emergency incidents to begin conducting EMS and Fire operations. 	<p>Quality and responsive Town Government</p>
<ul style="list-style-type: none"> Reduce number of vehicle accidents and personnel injuries 	<p>Quality and responsive Town Government</p>
<ul style="list-style-type: none"> Reduce property loss in residential buildings 	<p>Quality and responsive Town Government</p>
<ul style="list-style-type: none"> Continually improve the CPR and AED capability of the Town through training and education 	<p>Quality and responsive Town Government</p>
Police	
<ul style="list-style-type: none"> The perception of safety in the community is enhanced through effective policing practices 	<p>Character and Quality of Life</p>
<ul style="list-style-type: none"> Proactive measures result in the prevention and reduction of crime and protection of life and property 	<p>Character and Quality of Life</p>
<ul style="list-style-type: none"> Police operations and programs are effective in maintaining or increasing the quality of life in the community. 	<p>Character and Quality of Life</p>
<ul style="list-style-type: none"> A successful police mission is accomplished via education, training and community partnerships. 	<p>Quality and responsive Town Government</p>
Public Works	
<ul style="list-style-type: none"> 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. 	<p>Character and Quality of Life</p>
<ul style="list-style-type: none"> Create and maintain a work environment in which employees find motivation relevance, and appreciation for the work they do. 	<p>Quality and responsive Town Government</p>
<ul style="list-style-type: none"> The Town's facilities and infrastructure will be designed, constructed and maintained for optimum efficiency and effectiveness. 	<p>Public Facilities and Infrastructure</p>



Strategic Planning and Key Results Measurement

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.

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/Decrease
Town Manager	0.20%
Information Systems	-11.80%
Human Resources	-4.60%
Finance	-4.60%
Planning, Zoning & Building	-6.30%
Fire-Rescue	3.30%
Police	-2.80%
Public Works	-2.20%
Total Budget	-0.70%

The budget showed a gross decrease from 4.7% increase for FY09 to -.7% decrease for FY10.



Strategic Planning and Key Results Measurement

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

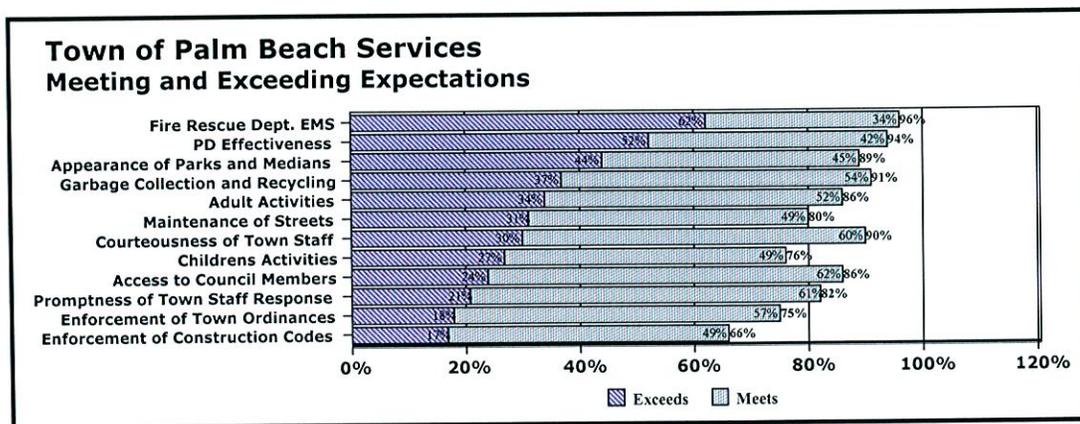
During January and February of 2005, a citizen satisfaction survey was conducted by O'Neil Associates. A total of 400 telephone interviews were conducted with Town citizens to measure residents' attitudes toward the overall quality of life in the Town of Palm Beach and to understand residents' impressions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

Town of Palm Beach



Introductory Information



Map





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 9,650 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 8,216 registered voters.

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, 2009, the Town employed approximately 400 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 9,650. 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-



Town Overview/Demographics

round resident population over the last few decades.

<u>Year</u>	<u>Population</u>	<u>% Change</u>
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

<u>Rating Agency</u>	<u>2003 General Rev Bd Obligation</u>	
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:

<u>Type</u>	<u>Taxable Value (In Bill.)</u>	<u># of Parcels</u>
Vacant Residential	\$ 616.7	184
Single Family Res.	8,107.2	2,305
Multi-Family, >10 units	59.3	5
Condominiums	2,849.1	5,332
Cooperatives	302.6	1,090
Retirement Homes & Msc	.8	1
Multi-Family < 10 Unit	113.4	60
Vacant Commercial	9.6	7
Improved Commercial	1,009.9	186
Improved Industrial	102.7	219
Institutional	77.3	34
Government	.0	51
Leasehold Interests	.0	2
Miscellaneous	.0	43
Non-Agr. Acreage	.0	1
Total	\$13,248.6	9,520

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 .1%. The Town has 3,683 (38.7%) homesteaded properties.



Town Overview/Demographics

Principal Property Tax Payers

	Taxable Value	Taxes
Breakers	\$250,681,423	\$843,217
Dwight Schar	102,740,220	345,587
Nelson Peltz	81,801,038	275,154
JV Associates	69,052,233	232,271
Trump Prop LLC	58,194,557	195,749
Sydell Miller	47,276,608	159,024
700 N Lake LLC	40,628,113	136,661
Everglades Club	38,539,469	129,635
Edward Falcone	35,236,807	118,526
Irwin Kramer	34,931,510	117,499

Major Employers

	Employees
Breakers Hotel	1,800
Four Seasons Resort	420
Town of Palm Beach	400
Ocean Grand	400
Everglades Club	360
Testa's Palm Beach	221
Publix	208
Wachovia	185
Bath and Tennis Club	150
Caldwell Banker/Century 21	149



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

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.



Financial Policies

- ◆ 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.



Financial Policies

- ◆ 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.



Financial Policies

- ◆ Maintain a contingency reserve for the Equipment Replacement 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 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 2010.

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 FY2010 budget was \$13.38B which represented a 2.2% decrease over FY2009.
- ✓ **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 3.0%.
- ✓ **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 and merit/step increases were not included in the FY10 budget. Salaries for all employees will remain flat for the entire fiscal year. Longevity increases were budgeted according to Town policy.

- ✓ **Retirement:** Actuarially determined employer contributions were budgeted at \$7.5M which represents a 9.5% increase over FY09. The FY10 budget amount per employee and increase in funding by retirement group are as follows: General Employees, \$11,882 (+13.6%); Lifeguards, \$13,664 (+22%); Police, \$30,562 (+12.6%) and Fire-Rescue, \$36,263 (+16.8%).
- ✓ **Health Insurance:** A transfer of \$4.25M 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 3.0% based on the projected retained earnings of the fund. A transfer of \$1.55M 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 revenues to approximately \$1,226,900.
 - Tennis** - Increases in fees are anticipated to increase revenue by approximately \$33,000.
 - Marina** - Increases in fees for the annual, seasonal and transient rates are proposed for FY09. It is anticipated that this will increase revenues by approximately \$66,000.
- ✓ **Risk Fund:** The transfer from the General Fund was budgeted at \$1.904M which represents a .01% decrease over FY 2009.



Budget Preparation Process

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



Budget Preparation Process

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:

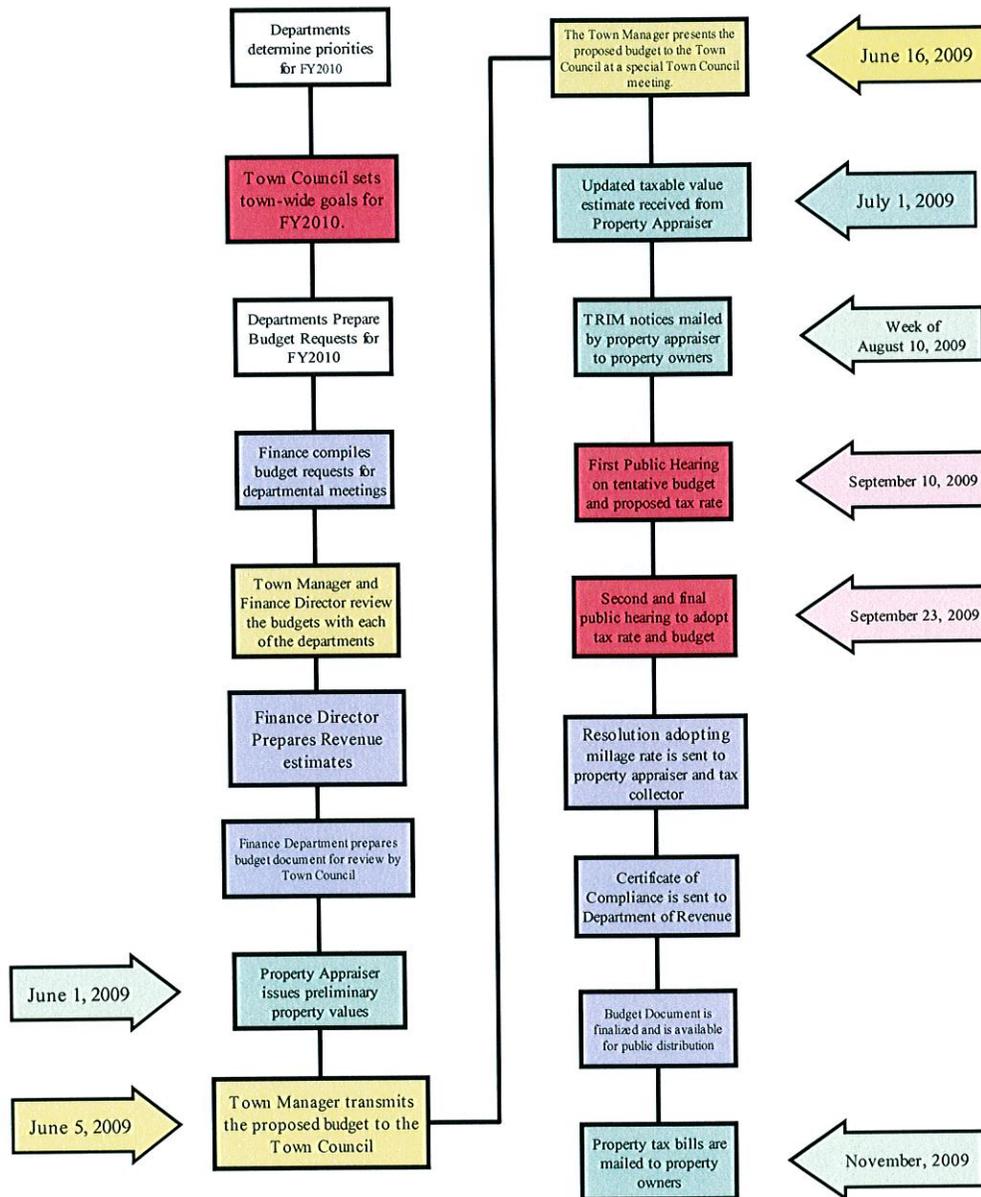
- ◆ The new assessed value and the assessed value for the prior year and any exemptions on the property;
- ◆ The prior year property taxes;
- ◆ The tax bill if the rolled-back rate is levied for the new year (the rolled-back rate is that property tax rate which would derive the same amount of revenue 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



- Departmental Actions
- Finance Department Actions
- Town Manager Actions
- Town Council Actions
- Palm Beach County Actions

Final Budget Calendar

January

- 1 *Town Hall closed - New Year's Day*
- 13&14 Regular monthly Town Council meeting**
- 19 *Town Hall Closed - Martin Luther King, Jr. Day*

February

- 10&11 Regular monthly Town Council meeting**
- 10 Strategic Plan Presentation**
- 16 *Town Hall closed - President's Day*
- 17-20 *Training for Position Budgeting*

March

- 2 *Finance to distribute FY10 Proposed Budget instructions and Capital improvement project requests to all departments*
- 10&11 Regular monthly Town Council meeting**
- 10 Presentation of LTFFP & REF Business Plan**
- 23 *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*

April

- 14&15 Regular monthly Town Council meeting**
- 14 Adoption of Annual Budget Priorities for FY10**
- 20 *Public Works Director forwards prioritized CIP requests to Finance Director*
- 20 *Departmental proposed budget requests due in Finance Department, Full Time Equivalent, Departmental Non-Ad Valorem Revenue estimates*
- 23 *First review of Information Systems and Recreation Enterprise Fund budgets*
- 24 *First review of Fire Rescue budget*

January 2009

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

February 2009

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

March 2009

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

April 2009

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

Final Budget Calendar

May

- 12&13 Regular monthly Town Council Meeting**
- 14 *First review of Police budget*
- 21 *First review of Planning/Zoning/Building, and Risk budgets Human Resources (including Health & OPEB)*
- 22 *First review of Public Works and Capital budgets*
- 25 *Town Hall closed - Memorial Day*
- 28 *First review of Town Manager, Finance, & Town Clerk,*
- 29 *Budget Document pages sent to departments for updating*

June

- 1 *Property Appraiser issues preliminary property values*
- 4 *Budget committee meeting to discuss prioritized list of department requests*
- 9&10 Regular monthly Town Council meeting**
- 16 Special Town Council Meeting To Discuss Budget**

July

- 1 *Notice from Property Appraiser of rolled back rate F.S.200.065(1) and Preliminary Certification of Taxable Value for 2009*
- 3 *Town Hall closed - Independence Day*
- 14-15 Regular monthly Town Council meeting**

August

- Week of 10 *Notice of Proposed Property Taxes is mailed from Palm Beach Property Appraiser to property owners*
- 11&12 Regular monthly Town Council meeting**

May 2009

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

June 2009

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

July 2009

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

August 2009

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

Final Budget Calendar

September

- 7 *Labor Day - Town Hall closed*
- 8 & 9** **Regular monthly Town Council meeting**
- 10 5:01pm** **Town Council first public hearing on tentative budget and proposed tax rate**
- 23 5:01pm** **Town Council second public hearing on tentative budget and proposed tax rate**

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*
- 13 & 14** **Regular monthly Town Council meeting**

November

- 9 & 10** **Regular monthly Town Council meeting**
Present Long Term Financial Plan and Recreation Enterprise Fund Business Plan
- 11 *Veteran's Day - Town Hall closed*
- 26 & 27 *Thanksgiving Holidays - Town Hall closed*

December

- 8 & 9** **Regular monthly Town Council meeting**
- 24 & 25 *Town Hall closed - Christmas holiday*
- 31 *New Year's Eve - Town Hall closed*

September 2009

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

October 2009

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

November 2009

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

December 2009

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



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.



Financial Structure

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 budget 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, 2008 was \$189,341.
- ◆ (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, 2008 was \$67,531.
- ◆ (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, 2008 was \$326,443.

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 fund 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.
- ◆ (311) Worth Avenue Assessment Area Improvement Fund - This fund was created during Fiscal Year 2010 to account for construction costs for Worth Avenue Improvements.

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.



Financial Structure

- ◆ (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.

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. Actuarially 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.



Financial Structure

- ◆ (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

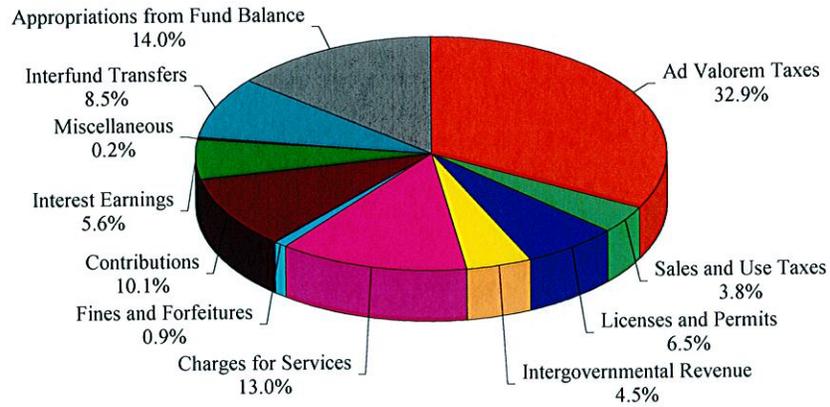
Trust funds typically involve some degree of financial management. Agency funds are used when the government plays a more limited role by just collecting funds on behalf of a third party.

- ◆ (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.

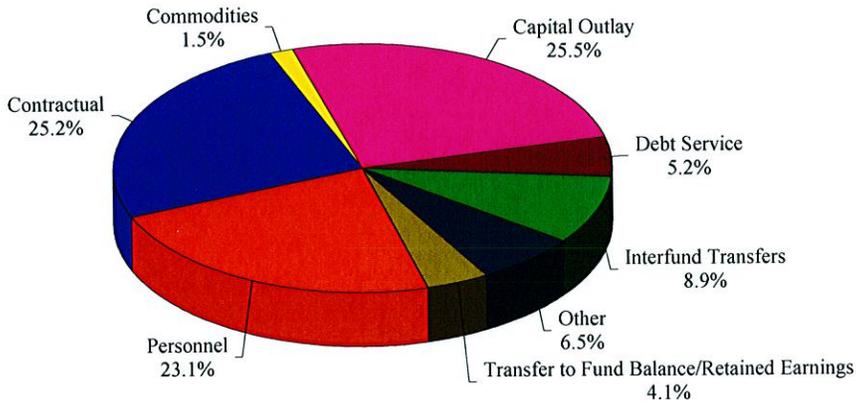
FY 10 Budget Summary by Fund Type, Revenues and Expenditures

	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
Revenues							
Ad Valorem Taxes	\$41,327,000	\$0	\$0	\$0	\$0	\$0	\$41,327,000
Sales and Use Taxes	4,778,000	0	0	0	0	0	4,778,000
Licenses and Permits	8,154,600	0	0	0	0	0	8,154,600
Intergovernmental	1,156,700	0	3,513,900	0	0	1,000,000	5,670,600
Charges for Services	2,987,900	0	0	5,059,700	8,298,163	0	16,345,763
Fines and Forfeitures	1,149,200	0	0	0	0	0	1,149,200
Contributions	0	0	350,000	0	0	12,313,500	12,663,500
Interest Earnings	1,539,000	8,000	547,500	70,000	464,000	4,346,000	6,974,500
Miscellaneous	232,100	0	0	6,500	50,000	0	288,600
Special Assessments	0	0	700,000	0	0	0	700,000
Bond Proceeds	0	0	13,700,000	0	0	0	13,700,000
Interfund Transfers	550,000	4,332,618	5,773,057	0	0	0	10,655,675
Subtotal	61,874,500	4,340,618	24,584,457	5,136,200	8,812,163	17,659,500	122,407,438
Appropriations from Fund Balance	4,978,800	302,682	8,627,300	0	3,740,300	0	17,649,082
Total Revenues	\$66,853,300	\$4,643,300	\$33,211,757	\$5,136,200	\$12,552,463	\$17,659,500	\$140,056,520
Expenditures							
Salaries and Wages	\$26,008,700	\$0	\$0	\$1,432,100	\$152,600	\$40,300	\$27,633,700
Employee Benefits	17,078,740	0	0	586,300	61,700	13,900	17,740,640
Contractual	7,699,440	0	0	1,176,400	6,822,613	14,472,700	30,171,153
Commodities	1,613,900	0	0	206,500	8,200	600	1,829,200
Capital Outlay	415,700	0	29,829,739	341,500	0	0	30,586,939
Depreciation	2,143,700	0	0	368,100	0	0	2,511,800
Debt Service	0	4,635,300	1,410,000	160,700	0	0	6,206,000
Interfund Transfers	8,750,957	0	1,354,718	550,000	0	0	10,655,675
Other	3,142,163	8,000	432,300	253,300	4,000,000	0	7,835,763
Subtotal	66,853,300	4,643,300	33,026,757	5,074,900	11,045,113	14,527,500	135,170,870
Transfer to Fund Balance/Retained Earnings	0	0	185,000	61,300	1,507,350	3,132,000	4,885,650
Total Expenditures	\$66,853,300	\$4,643,300	\$33,211,757	\$5,136,200	\$12,552,463	\$17,659,500	\$140,056,520
Financial Ratios							
	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	61.82%	0.00%	0.00%	0.00%	0.00%	0.00%	29.51%
Ad Valorem Taxes per capita (9,650 population)	\$4,283	\$0	\$0	\$0	\$0	\$0	\$4,283
Total expenditures per capita (9,650 population)	\$6,928	\$481	\$3,442	\$532	\$1,301	\$1,830	\$14,514
Personnel as a percentage of the total budget	38.90%	0.00%	0.00%	27.88%	1.22%	0.23%	19.73%
Capital expenditures as percentage of total fund budget	0.62%	0.00%	89.82%	6.65%	0.00%	0.00%	21.84%
Capital expenditures per capita (9,650 population)	\$43	\$0	\$3,091	\$35	\$0	\$0	\$3,170

FY10 Budget by Revenue Type All Funds



FY10 Budget by Expenditure Classification All Funds



**Summary of Major Revenues by Fund Type
FY10 Budget**

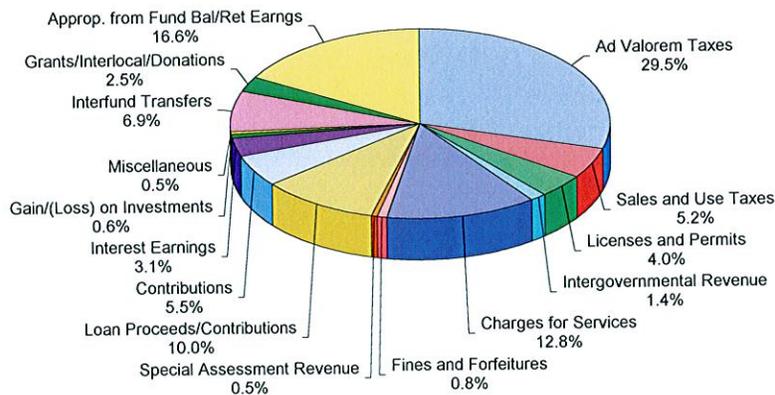
Description	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	FY10 Budget to	
						FY09 Budget % Variance	FY2010 % of Total
General Fund							
Ad Valorem Taxes	\$43,096,605	\$41,457,250	\$42,543,000	\$43,163,000	\$41,327,000	-2.86%	61.82%
Sales and Use Taxes	6,945,297	7,281,836	7,043,000	7,445,200	7,258,000	3.05%	10.86%
Licenses and Permits	6,942,086	7,835,469	5,612,900	5,041,500	5,607,300	-0.10%	8.39%
Intergovernmental Revenue	1,329,328	1,248,316	1,261,400	1,143,500	1,156,700	-8.30%	1.73%
Charges for Services	2,654,125	2,808,296	3,158,400	2,925,000	2,987,900	-5.40%	4.47%
Fines and Forfeitures	1,541,448	1,183,318	1,521,200	1,187,400	1,149,200	-24.45%	1.72%
Contributions	0	0	0	0	0	0.00%	0.00%
Interest Earnings	2,287,127	1,368,751	1,201,300	1,497,100	1,539,000	28.11%	2.30%
Miscellaneous	236,942	312,272	309,300	255,600	299,400	-3.20%	0.45%
Interfund Transfers	550,000	550,000	550,000	550,000	550,000	0.00%	0.82%
Subtotal	65,582,958	64,045,508	63,200,500	63,208,300	61,874,500	-2.10%	92.55%
Appropriations from Fund Balance	0	0	4,135,100	4,135,100	4,978,800	100.00%	7.45%
Total General Fund	\$65,582,958	\$64,045,508	\$67,335,600	\$67,343,400	\$66,853,300	-0.72%	100.00%
Debt Service Funds							
Interest Earnings	933	4,107	15,000	8,000	8,000	-46.67%	0.17%
Interfund Transfers	4,367,256	4,922,222	4,339,800	4,339,800	4,336,300	-0.08%	93.39%
Subtotal	4,368,189	4,926,329	4,354,800	4,347,800	4,344,300	-0.24%	93.56%
Appropriations from Fund Balance	289	0	238,000	245,000	299,000	25.63%	6.44%
Total Debt Service Funds	\$4,368,478	\$4,926,329	\$4,592,800	\$4,592,800	\$4,643,300	1.10%	100.00%
Capital Projects Funds							
Interest Earnings	1,309,658	652,357	822,000	530,500	547,500	-33.39%	1.65%
Grants/Interlocal/Donations	3,233,929	1,930,363	2,640,000	427,547	3,513,900	33.10%	10.58%
Special Assessment Revenue	0	0	0	0	700,000	100.00%	2.11%
Loan Proceeds/Contributions	0	9,441,717	500,000	150,000	14,050,000	2710.00%	42.30%
Miscellaneous	0	0	525,000	0	0	-100.00%	0.00%
Interfund Transfers	3,684,801	2,126,000	5,747,000	5,717,000	4,828,957	-15.97%	14.54%
Subtotal	8,228,388	14,150,437	10,234,000	6,825,047	23,640,357	131.00%	71.18%
Appropriations from Fund Balance	2,242,886	0	11,697,793	2,428,753	9,571,400	-18.18%	28.82%
Total Capital Projects Funds	\$10,471,274	\$14,150,437	\$21,931,793	\$9,253,800	\$33,211,757	51.43%	100.00%
Enterprise Funds							
Charges for Services	\$4,290,722	\$4,513,303	\$4,679,700	\$4,063,900	\$5,059,900	8.12%	98.51%
Interest Earnings	333,243	169,018	158,000	78,000	70,000	-55.70%	1.36%
Grants/Interlocal/Donations	0	1,886,294	4,800,000	3,652,625	0	100.00%	0.00%
Interfund Transfers	75,080	0	0	0	0	0.00%	0.00%
Miscellaneous	1,246	8,093	9,400	4,000	6,300	-32.98%	0.12%
Subtotal	4,700,291	6,576,708	9,647,100	7,798,525	5,136,200	-46.76%	100.00%
Appropriations from Retained Erngs.	0	0	444,250	1,097,975	0	-100.00%	0.00%
Total Enterprise Funds	\$4,700,291	\$6,576,708	\$10,091,350	\$8,896,500	\$5,136,200	-49.10%	100.00%
Internal Service Funds							
Interest Earnings	\$1,273,062	\$630,454	\$521,900	\$358,500	\$464,000	-11.09%	3.70%
Charges for Services	7,188,621	8,477,967	8,436,500	8,662,800	8,349,063	-1.04%	66.51%
Subtotal	8,461,683	9,108,421	8,958,400	9,021,300	8,813,063	-1.62%	70.21%
Appropriations from Retained Erngs.	15,729,430	0	4,379,011	5,572,040	3,739,400	-14.61%	29.79%
Total Internal Service Funds	\$24,191,113	\$9,108,421	\$13,337,411	\$14,593,340	\$12,552,463	-5.89%	100.00%

Summary of Major Revenues by Fund Type FY10 Budget

Description	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	FY10 Budget to	
						FY09 Budget % Variance	FY2010 % of Total
Trust & Agency Funds							
Intergovernmental Revenue	\$822,435	\$770,044	\$610,000	\$770,000	\$770,000	26.23%	4.36%
Interest Earnings	1,742,427	1,881,640	2,100,000	1,378,000	1,696,000	-19.24%	9.60%
Gain/Loss on Investments	16,231,105	(27,243,853)	5,608,000	(5,000,000)	900,000	-83.95%	5.10%
Charges for Services	1,209,870	1,466,000	1,649,000	1,649,000	1,550,000	-6.00%	8.78%
Miscellaneous	343,897	453,922	0	401,000	401,000	100.00%	2.27%
Contributions	7,829,424	7,246,587	7,070,500	7,086,600	7,640,900	8.07%	43.27%
Interfund Transfers	16,000,000	0	0	0	0	0.00%	0.00%
Subtotal	44,179,158	(15,425,660)	17,037,500	6,284,600	12,957,900	-23.94%	73.38%
Appropriations from Fund Balance	0	28,270,193	6,388,200	9,119,800	4,701,600	-26.40%	14.16%
Total Trust & Agency Funds	\$44,179,158	\$12,844,533	\$23,425,700	\$15,404,400	\$17,659,500	-24.61%	100.00%
All Funds							
Ad Valorem Taxes	\$43,096,605	\$41,457,250	\$42,543,000	\$43,163,000	\$41,327,000	-2.86%	29.51%
Sales and Use Taxes	6,945,297	7,281,836	7,043,000	7,445,200	7,258,000	3.05%	5.18%
Licenses and Permits	6,942,086	7,835,469	5,612,900	5,041,500	5,607,300	-0.10%	4.00%
Intergovernmental Revenue	2,151,763	2,018,360	1,871,400	1,913,500	1,926,700	2.96%	1.38%
Charges for Services	15,343,338	17,265,566	17,923,600	17,300,700	17,946,863	0.13%	12.81%
Fines and Forfeitures	1,541,448	1,183,318	1,521,200	1,187,400	1,149,200	-24.45%	0.82%
Special Assessment Revenue	0	0	0	0	700,000	100.00%	0.50%
Loan Proceeds/Contributions	0	9,441,717	500,000	150,000	14,050,000	2710.00%	10.03%
Contributions	7,829,424	7,246,587	7,070,500	7,086,600	7,640,900	8.07%	5.46%
Interest Earnings	6,946,450	4,706,327	4,818,200	3,850,100	4,324,500	-10.25%	3.09%
Gain/(Loss) on Investments	16,231,105	(27,243,853)	5,608,000	(5,000,000)	900,000	-83.95%	0.64%
Miscellaneous	582,085	774,287	843,700	660,600	706,700	-16.24%	0.50%
Interfund Transfers	24,677,137	7,598,222	10,636,800	10,606,800	9,715,257	-8.66%	6.94%
Grants/Interlocal/Donations	3,233,929	3,816,657	7,440,000	4,080,172	3,513,900	100.00%	2.51%
Approp. from Fund Bal/Ret Earngs	17,972,605	28,270,193	27,282,354	22,598,668	23,290,200	-14.63%	16.63%
Total All Funds	\$153,493,272	\$111,651,936	\$140,714,654	\$120,084,240	\$140,056,520	-0.47%	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.

FY10 Budget by Revenue Type - All Funds



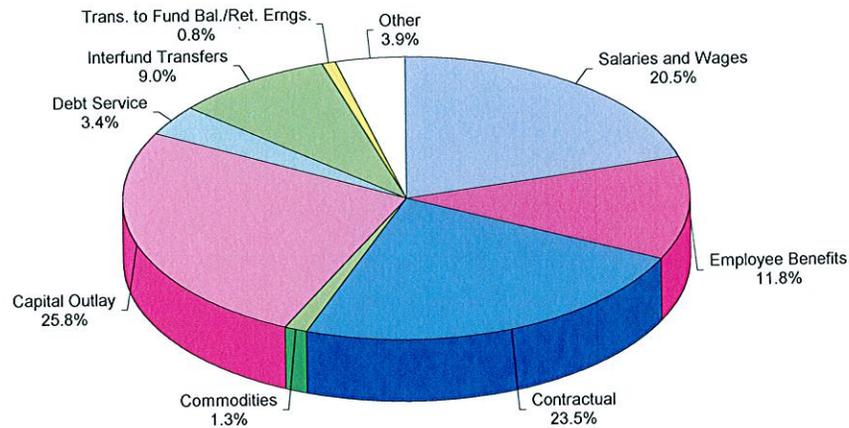
**Summary of Expenditure Classifications by Fund Type
FY10 Budget**

Description	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	FY10 Budget to FY09 Budget % Variance	FY2010 % of Total
General Fund							
Salaries and Wages	\$24,543,973	\$25,280,657	\$28,624,800	\$26,796,600	\$27,171,500	-5.08%	40.64%
Employee Benefits	\$13,833,352	\$15,007,919	\$15,816,430	\$15,370,200	\$15,915,940	0.63%	23.81%
Contractual	9,708,911	10,561,201	7,585,890	7,674,400	7,699,440	1.50%	11.52%
Commodities	1,932,884	2,074,699	1,698,390	1,668,700	1,613,900	-4.97%	2.41%
Capital Outlay	2,067,238	3,282,121	2,804,666	2,225,000	2,557,700	-8.81%	3.83%
Debt Service	94,999	93,403	0	0	0	0.00%	0.00%
Interfund Transfers	6,907,801	5,748,000	9,525,000	9,525,000	10,655,420	11.87%	15.94%
Other	247,000	259,350	1,280,424	272,400	1,239,400	-3.20%	1.85%
Subtotal	59,336,158	62,307,350	67,335,600	63,532,300	66,853,300	-0.72%	100.00%
Transfer to Fund Balance	6,246,800	1,738,158	0	3,811,100	0	0.00%	0.00%
Total General Fund	\$65,582,958	\$64,045,508	\$67,335,600	\$67,343,400	\$66,853,300	-0.72%	100.00%
Debt Service Funds							
Debt Service	\$4,335,354	\$4,330,163	\$4,585,700	\$4,585,700	\$4,635,300	1.08%	99.83%
Other	6,224	2,000	6,000	6,000	8,000	33.33%	0.17%
Interfund Transfers	26,900	0	0	0	0	0.00%	0.00%
Subtotal	4,368,478	4,332,163	4,591,700	4,591,700	4,643,300	1.12%	100.00%
Transfer to Fund Balance	0	594,166	1,100	1,100	0	-100.00%	0.00%
Total Debt Service Funds	\$4,368,478	\$4,926,329	\$4,592,800	\$4,592,800	\$4,643,300	1.10%	100.00%
Capital Projects Funds							
Capital Outlay	\$9,345,293	\$10,083,878	\$19,471,993	\$6,804,000	\$31,846,957	63.55%	95.89%
Interfund Transfers	1,118,736	681,439	2,449,800	2,449,800	1,354,800	-44.70%	4.08%
Other	7,245	0	10,000	0	10,000	0.00%	0.03%
Subtotal	10,471,274	10,765,317	21,931,793	9,253,800	33,211,757	51.43%	100.00%
Transfer to Fund Balance	0	3,385,120	0	0	0	0.00%	0.00%
Total Capital Projects Funds	\$10,471,274	\$14,150,437	\$21,931,793	\$9,253,800	\$33,211,757	51.43%	100.00%
Enterprise Funds							
Salaries and Wages	\$1,429,496	\$1,385,387	\$1,489,200	\$1,398,100	\$1,432,100	-3.83%	27.88%
Employee Benefits	\$573,536	\$539,565	\$573,700	\$565,400	\$586,300	2.20%	11.42%
Contractual	1,089,281	989,994	1,122,400	1,040,900	1,176,400	4.81%	22.90%
Commodities	181,534	150,252	192,600	130,600	206,500	7.22%	4.02%
Capital Outlay	269,559	384,861	5,946,100	5,100,700	709,600	-88.07%	13.82%
Debt Service	0	0	0	0	160,700	100.00%	3.13%
Interfund Transfers	550,000	580,000	550,000	550,000	550,000	0.00%	10.71%
Other	0	0	217,350	110,800	253,300	16.54%	4.93%
Subtotal	4,093,406	4,030,059	10,091,350	8,896,500	5,074,900	-49.71%	98.81%
Transfer to Retained Earnings	606,885	2,546,649	0	0	61,300	100.00%	1.19%
Total Enterprise Funds	\$4,700,291	\$6,576,708	\$10,091,350	\$8,896,500	\$5,136,200	-49.10%	100.00%
Internal Service Funds							
Salaries and Wages	\$187,501	\$155,399	\$176,400	\$164,100	\$152,600	-13.49%	1.22%
Employee Benefits	\$84,914	\$85,962	\$91,400	\$91,300	\$63,400	-30.63%	0.51%
Contractual	7,767,509	6,065,018	6,752,111	6,666,900	6,344,563	-6.04%	50.54%
Commodities	17,475	50,676	7,500	7,300	23,200	209.33%	0.18%
Capital Outlay	123,057	398,053	2,810,000	4,063,740	961,350	-65.79%	7.66%
Interfund Transfers	16,000,000	0	0	0	0	0.00%	0.00%
Other	10,657	0	3,500,000	3,600,000	4,000,000	14.29%	31.87%
Subtotal	24,191,113	6,755,108	13,337,411	14,593,340	11,545,113	-13.44%	91.97%
Transfer to Retained Earnings	0	2,353,313	0	0	1,007,350	0.00%	8.03%
Total Internal Service Funds	\$24,191,113	\$9,108,421	\$13,337,411	\$14,593,340	\$12,552,463	-5.89%	100.00%

Summary of Expenditure Classifications by Fund Type FY10 Budget

Description	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	FY10 Budget to FY09 Budget % Variance	FY2010 % of Total
Trust & Agency Funds							
Contractual	\$11,526,102	\$12,844,533	\$23,425,700	\$15,404,400	\$17,659,500	-24.61%	100.00%
Transfer to Fund Balance	32,653,056	0	0	0	0	0.00%	0.00%
Total Trust & Agency Funds	\$44,179,158	\$12,844,533	\$23,425,700	\$15,404,400	\$17,659,500	-24.61%	100.00%
Total: All Funds							
Salaries and Wages	\$26,160,970	\$26,821,443	\$30,290,400	\$28,358,800	\$28,756,200	-5.06%	20.53%
Employee Benefits	\$14,491,802	\$15,633,446	\$16,481,530	\$16,026,900	\$16,565,640	0.51%	11.83%
Contractual	30,091,803	30,460,746	38,886,101	30,786,600	32,879,903	-15.45%	23.48%
Commodities	2,131,893	2,275,627	1,898,490	1,806,600	1,843,600	-2.89%	1.32%
Capital Outlay	11,805,147	14,148,913	31,032,759	18,193,440	36,075,607	16.25%	25.76%
Debt Service	4,430,353	4,423,566	4,585,700	4,585,700	4,796,000	4.59%	3.42%
Interfund Transfers	24,603,437	7,009,439	12,524,800	12,524,800	12,560,220	0.28%	8.97%
Trans. to Fund Bal./Ret. Erngs.	39,506,741	10,617,406	1,100	3,812,200	1,068,650	97050.00%	0.76%
Other	271,126	261,350	5,013,774	3,989,200	5,510,700	9.91%	3.93%
Subtotal All Funds	\$153,493,272	\$111,651,936	\$140,714,654	\$120,084,240	\$140,056,520	-0.47%	100.00%

FY10 Budget by Expenditure Classification All Funds



Town of Palm Beach



Reserve Analysis



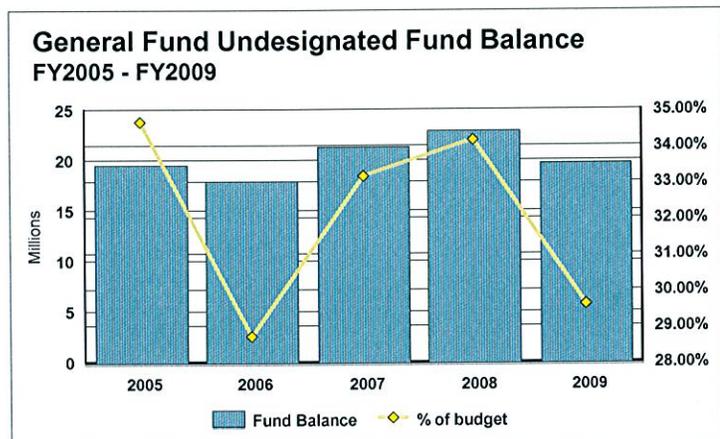
Reserve Status

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 FY2010 General Fund operating budget of \$66,853,300 is \$16,713,325. At the end of FY2009, the Undesignated Fund Balance for the General Fund is estimated to be \$19,800,000 after reserves for the FY10 budget. This amount represents 29% of FY2010 budgeted operating expenditures or \$3,086,675 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 set aside in a reserve from fund balance for FY10 include: the second year of the early retirement incentive buyout (\$908,000) and the final year of the town-wide software implementation cost (\$160,000), a one time transfer to the Capital Improvement Program (\$2,600,000) and contingency (\$967,000).

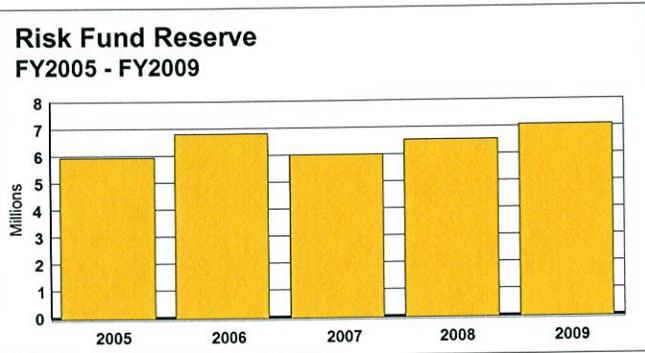
A portion of the "excess" unreserved fund balance is recommended to be committed for the FY11 budget to fund contingency and the final payments of the early retirement incentive buyout. These appropriations will be approximately \$1,100,000.



Reserve Status

Reserves -Risk Fund

The total reserve balance for the risk fund is \$7,100,000 for FY09. 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.

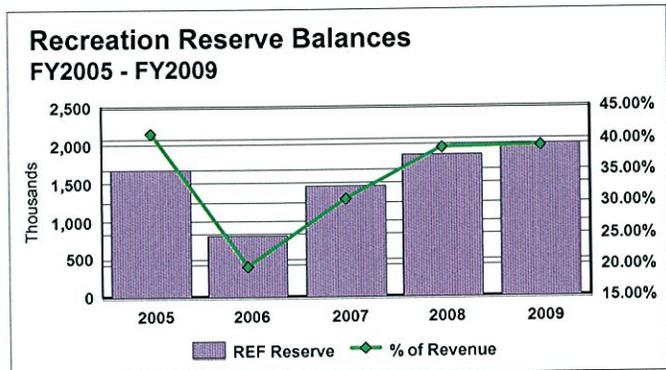


Reserve for Catastrophic Exposures/Emergencies - Risk Fund

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.

Recreation Enterprise Fund Reserves

The Recreation Enterprise Fund reserve is to be maintained at a minimum level of 25% of budgeted revenues totaling \$1,284,050 for FY10. 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 FY09, the unrestricted net asset balance for the Recreation Enterprise Fund (REF) is estimated to be \$4,900,000. Of the \$4,900,000 in estimated unrestricted net assets, \$196,720 had 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



Reserve Status

accumulated interest earned on the reserve. During FY09, the Town borrowed \$1,740,844 from this reserve to fund a portion of the Town's \$2,000,000 contribution for the Par 3 project. The reserve will be repaid with interest over 12 years. Payments will commence in FY10. The Town Council may consider replenishing the Dock Replacement Reserve with a bank loan at a future date.

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 \$223,753 at the end of FY08. In FY09, the Town used the total balance of the maintenance and improvement reserve (including FY09 revenues) to fund the balance of the \$2,000,000 contribution. The total committed to the project was \$259,156. The M&I reserve was set aside specifically for the purpose of improvements at the Par 3 and will not be repaid. Once play resumes at the Par 3 the \$2 charge will continue to be charged for future maintenance and improvement projects.

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 \$351,468 as of September 30, 2009.

After reducing the unrestricted net assets for the dock replacement reserve, the equipment replacement reserve, and the reserve for encumbrances the balance is estimated to be \$2,000,000. This amount represents 38% of FY2009 operating revenues or \$715,950 over the required minimum level of 25%.

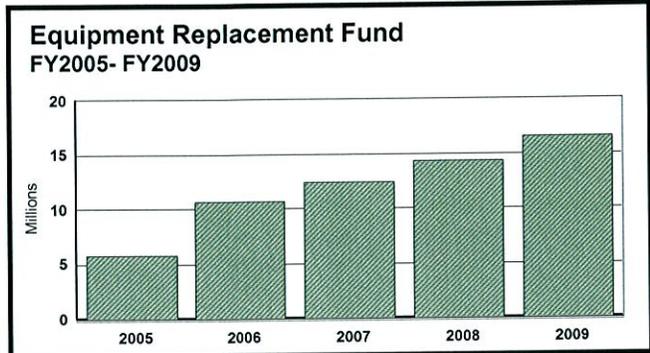
Equipment Replacement Fund

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 has significantly reduced budgetary fluctuations due to purchases of large pieces of equipment and ensures compliance with the fixed asset inventory



Reserve Status

and depreciation schedule required by GASB34. The Town Council approved a change in FY06 from depreciation based on acquisition cost to depreciation based upon replacement value. This will ensure 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 FY2009 is \$16,510,849. For FY2010 the income including the depreciation transfer is estimated to total \$2,483,700 and expenditures for capital equipment are budgeted at \$976,350.

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 employees when they leave Town service. This reserve is funded at a rate of 100% of the fiscal year end accrued leave balances. Funds are appropriated annually from this reserve based upon estimates of pay-outs of eligible accrued vacation, sick and compensatory time and the related payroll tax liability. The balance in the reserve as of September 30, 2009 is \$3,677,042. For FY10, a transfer of \$343,800 for the pay-out of eligible accrued vacation, sick and compensatory time has been included in the budget. The long term liability for this reserve was substantially reduced in 2006 when the vacation leave accrual was reduced by three days for existing employees and by 50% for all employees hired on or after October 11, 2006.

Health Insurance Reserve

The Health Insurance Fund had a significant reserve balance that was 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 required 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 had been accumulated in this fund.



Reserve Status

The balance of the reserve in the Health Fund at the end FY09 is estimated to be \$1,850,000. These reserves will be used to guard against any deficiencies in the Town's self insurance health fund.

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. The balance in this trust is \$15,898,537 as of September 30, 2009. The actuarially determined transfer from the General Fund for the OPEB liability for FY10 is \$1,550,000.

Contingency Reserves

Contingency reserves were established for the General Fund, Capital Fund, Recreation Enterprise Fund, Equipment Replacement 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 FY10 budget. The Capital Fund Contingency is appropriated at 10% of the capital budget. The Equipment Replacement Fund Contingency has been appropriated at \$100,000 annually in the past; for FY10 the Town Council approved an increase to \$500,000. The Risk and Health Fund contingency reserves are appropriated at \$500,000. The Recreation Enterprise Fund Contingency is funded at 5% of operating expenses. The table below identifies the contingency balances appropriated in the FY2009 budget and the proposed FY2010 budget:

Contingency Reserves FY2009 and FY2010

Fund	FY2009 Budget	FY2010 Budget
General Fund	\$1,005,024	\$967,000
Capital Fund	\$241,600	\$432,500
Equipment Replacement Fund	\$100,000	\$500,000
Risk Fund	\$500,000	\$500,000
Health Fund	\$500,000	\$500,000
Recreation Enterprise Fund	\$217,350	\$253,300



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 table below summarizes the trend of the undesignated fund balance, net asset balances, compensated absence, and replacement reserve balances for FY2005 through an estimated FY2009.

Reserve Balances Fiscal Years 2005 - 2009 est.

Fund	2005	2006	2007	2008	2009 est
General Fund	\$19,580,424	\$17,985,964	\$21,346,801	\$23,005,185	\$19,800,000
Compensated Absence (GF)	2,795,916	2,972,258	3,242,924	2,962,197	3,677,042
Equipment Replacement Fund	5,784,030	10,765,871	12,492,176	14,343,984	16,510,849
Recreation Ent Fund	1,661,465	814,569	1,449,420	1,868,076	2,000,000
Recreation ERF	0	249,553	288,267	321,863	351,468
Dock Replacement	1,460,517	1,534,824	1,620,173	1,772,062	196,720
Par 3 M&I Reserve	76,109	120,488	176,067	223,753	0
Health Fund	17,046,436	18,369,182	1,740,326	1,660,969	1,850,000
Risk Fund	5,957,681	6,840,190	6,013,314	6,589,271	7,100,000
Health - OPEB Trust	0	0	17,401,883	15,785,880	15,898,537
Pension Funds	<u>160,203,485</u>	<u>172,045,119</u>	<u>198,737,626</u>	<u>167,937,995</u>	<u>165,000,000</u>
Total	214,566,063	231,698,018	264,508,977	236,471,235	232,384,616

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 FY10 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 (\$25,965,053). 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 (\$160,000).

Tangible/Intangible Property

Purchases for new tangible/intangible property are budgeted in the General Fund (\$254,000) and purchases for replacement tangible/intangible property are budgeted in the Equipment Replacement Fund (ERF)(\$961,350). 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 (\$2,143,700) and transferred to the ERF.

Recreation Enterprise Fund

The Recreation Enterprise Fund budgets for depreciation (\$368,100), tangible property (\$41,500) and Construction (\$300,000).



Capital Expenditures

Department	Description of Capital Item	Equipment			Recreation Enterprise Fund	Grand Total
		General Fund	Replacement Fund	Construction in Progress		
Finance	Depreciation	5,400				5,400
Finance Total		5,400				5,400
Fire-Rescue	Depreciation	782,700				782,700
	Grant Equipment	50,000				50,000
	NFS Traffic Signal Installation			65,000		65,000
	Bunker Gear		165,000			165,000
	Pump & Hydrant Cross Section Prop	6,000				6,000
Fire-Rescue Total		838,700	165,000	65,000		1,068,700
Human Resources	Depreciation	1,500				1,500
Human Resources Total		1,500				1,500
Png/Zng/Building	Depreciation	11,200				11,200
	GIS Hardware	2,500				2,500
	Major Computer Equipment (>\$1,500)	5,000				5,000
	Toyota Prius		21,000			21,000
Png/Zng/Building Total		18,700	21,000			39,700
Police	Depreciation	562,500				562,500
	TAK Pak Communication Device		15,000			15,000
	Patrol Vehicles (3)		87,000			87,000
	Portable Radios (3)		12,200			12,200
	Boat Engines (2)		17,000			17,000
	Fiberglass for Boat		3,700			3,700
	Sport Truck		23,500			23,500
Police Total		562,500	158,400			720,900
Public Works	Depreciation	446,300				446,300
	Sanitary Sewer Improvements			371,957		371,957
	Sanitary Sewer Rehabilitation	80,000				80,000
	Storm Drainage Improvements			750,000		750,000
	Storm Drainage Pump Station Rehab			27,000		27,000
	Storm Drainage Rehabilitation	80,000				80,000
	Sanitary Sewer Pump Station Rehab			115,000		115,000
	Test Equipment - Camera	7,000				7,000
	Sanitary Sewer Force Main Rehab			300,000		300,000
	Town Hall Renovations			4,000,000		4,000,000
	Backhoe		54,000			54,000
	Concrete Saw		4,000			4,000
	1/2 Ton Utility Truck with Liftgate		30,500			30,500
	1/2 Ton Cargo Van		25,000			25,000
	Ford Rangers Extended Cab (3)		54,000			54,000
	1/2 Ton Utility Trucks with Crane (2)		86,000			86,000
	Beach Buggy (ATV)		12,000			12,000
	Equipment Trailer		6,900			6,900
	John Deere Tractor		28,250			28,250
	Ford Ranger Regular Cab		17,000			17,000
	Sanitary Sewer Replace E Stations			440,000		440,000
	Coastal Projects			6,896,096		6,896,096
	Worth Avenue Assessment District			13,000,000		13,000,000
Public Works Total		613,300	317,650	25,900,053		26,831,003
Town Manager	Depreciation	334,100				334,100
	GIS Hardware	2,500				2,500
	Major Computer Equipment (>\$1,500)	21,000	299,300			320,300
	Major Computer Software	160,000				160,000
Town Manager Total		517,600	299,300			816,900
Rec Entrprs Fund	Depreciation				368,100	368,100
	Tennis Serve Ace Golf Cart				5,000	5,000
	Australian/Brazilian Dock House				300,000	300,000
	Grand Caravan Vehicle				24,100	24,100
	Tennis Serve Ace Maintenance Cart				12,400	12,400
Rec Entrprs Fund Total					709,600	709,600
Grand Total		2,557,700	961,350	25,965,053	709,600	30,193,703

Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison
Fiscal Years 2009 - 2010

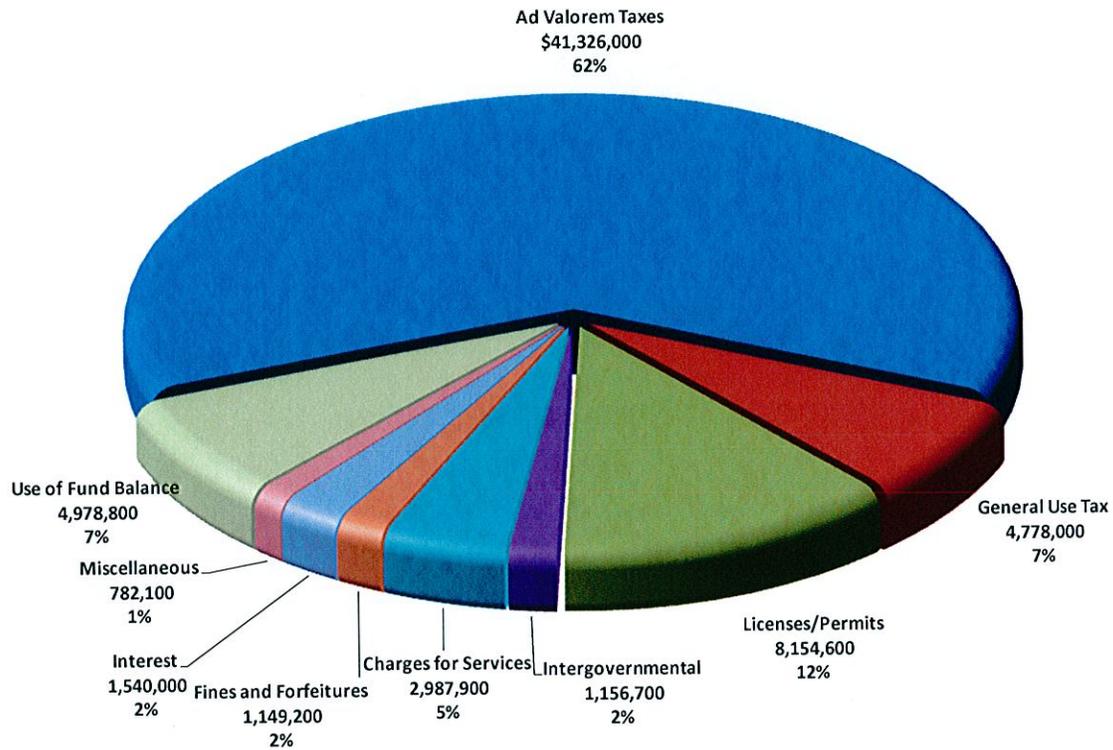
	Budget FY2009	Budget FY2010	Difference	%Change	% of Total Budget
Revenues					
Ad Valorem Taxes	\$42,543,000	\$41,326,000	(\$1,217,000)	-2.9%	61.8%
Non Ad Valorem Taxes	7,043,000	7,258,000	\$215,000	3.1%	10.9%
Licenses & Permits	5,612,900	5,607,300	(\$5,600)	-0.1%	8.4%
Intergovernmental	1,261,400	1,156,700	(\$104,700)	-8.3%	1.7%
Charges for Services	3,158,400	2,987,900	(\$170,500)	-5.4%	4.5%
Fines and Forfeitures	1,521,200	1,149,200	(\$372,000)	-24.5%	1.7%
Investment Earnings	1,201,300	1,540,000	\$338,700	28.2%	2.3%
Miscellaneous Revenues	309,300	299,400	(\$9,900)	-3.2%	0.4%
Interfund Transfers	550,000	550,000	\$0	0.0%	0.8%
Transfer From Fund Balance	4,135,100	4,978,800	\$843,700	20.4%	7.4%
Total Revenues	\$67,335,600	\$66,853,300	(\$482,300)	-0.7%	100.0%
Expenditures					
Department					
Legislative	\$117,400	\$118,700	\$1,300	1.1%	0.2%
General Government	\$1,830,900	\$1,372,600	(\$458,300)	-25.0%	2.1%
Town Manager	855,800	857,600	\$1,800	0.2%	1.3%
Advice and Litigation	402,500	402,500	\$0	0.0%	0.6%
Human Resources	727,600	690,800	(\$36,800)	-5.1%	1.0%
Information Systems	2,140,800	1,900,600	(\$240,200)	-11.2%	2.8%
Finance	1,958,860	1,871,100	(\$87,760)	-4.5%	2.8%
Planning/Building/Zoning	4,156,600	3,903,600	(\$253,000)	-6.1%	5.8%
Library	272,400	272,400	\$0	0.0%	0.4%
Fire-Rescue	12,024,840	12,397,580	\$372,740	3.1%	18.5%
Police	16,017,300	15,569,000	(\$448,300)	-2.8%	23.3%
Hurricane Preparedness	82,500	82,400	(\$100)	-0.1%	0.1%
Public Works	14,569,100	14,242,000	(\$327,100)	-2.2%	21.3%
Contingency	1,005,000	967,000	(\$38,000)	-3.8%	1.4%
Transfer to Other Funds	11,174,000	12,205,420	\$1,031,420	9.2%	18.3%
Total Expenditures	\$67,335,600	\$66,853,300	(\$482,300)	-0.7%	100.0%
Revenues Over/(Under) Expenditures	\$0	\$0			



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General Fund Revenues



Ad Valorem Taxes	\$ 41,326,000
General Use Tax	4,778,000
Licenses/Permits	8,154,600
Intergovernmental	1,156,700
Charges for Services	2,987,900
Fines and Forfeitures	1,149,200
Interest	1,540,000
Miscellaneous	782,100
Use of Fund Balance	4,978,800
	<u>\$ 66,853,300</u>



General Fund Revenues

Acct #	Title	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	% Variance	% of Total Budget
311.000	Ad Valorem Taxes							
311.100	Current Ad Valorem Taxes	43,070,484	41,439,872	42,543,000	43,163,000	41,326,000	-2.86%	61.82%
311.200	Back Taxes	26,122	17,377	-	-	-	0.00%	0.00%
		43,096,606	41,457,249	42,543,000	43,163,000	41,326,000	-2.86%	61.82%
312.000	Sales, Use and Fuel Taxes							
312.410	1-6 Cents Local Opt Fuel Tax	247,764	229,605	230,000	215,100	215,000	-6.52%	0.32%
312.420	1-5 Cents Local Opt Fuel Tax	113,089	108,180	111,000	105,000	105,000	-5.41%	0.16%
		360,853	337,785	341,000	320,100	320,000	-6.16%	0.48%
313.000	Franchise Fees							
313.100	Electricity Franchise	2,244,536	-	2,350,000	-	-	-100.00%	0.00%
313.400	Gas Franchise	233,951	-	235,000	-	-	-100.00%	0.00%
		2,478,487	-	2,585,000	-	-	-100.00%	0.00%
314.000	Utility Services Taxes							
314.100	Electricity Utility	2,039,667	2,060,247	2,150,000	2,050,000	2,100,000	-2.33%	3.14%
314.200	Simplified Telecom Tax	1,090,969	1,475,646	1,050,000	1,250,000	1,250,000	19.05%	1.87%
314.300	Water Utility	733,994	730,479	670,000	950,000	850,000	26.87%	1.27%
314.400	Gas Utility	245,057	222,781	240,000	235,000	250,000	4.17%	0.37%
314.800	Propane Utility	(3,731)	7,355	7,000	10,000	8,000	14.29%	0.01%
		4,105,956	4,496,508	4,117,000	4,495,000	4,458,000	8.28%	6.67%
316.000	Business Tax Receipts							
316.000	Business Tax Receipts	-	717,442	-	700,000	700,000	100.00%	1.05%
316.100	Business Tax Receipt Penalties	-	24,094	-	16,000	20,000	100.00%	0.03%
		-	741,536	-	716,000	720,000	100.00%	1.08%
321.000	Occupational Licenses							
321.100	Town Occ Licenses	721,704	-	725,000	-	-	-100.00%	0.00%
321.200	Occ Lic Penalties	19,171	-	22,000	-	-	-100.00%	0.00%
		740,875	-	747,000	-	-	-100.00%	0.00%
322.000	Building Permits							
322.100	Building	5,410,919	5,253,615	3,822,000	3,300,000	3,800,000	-0.58%	5.68%
322.150	Radon Gas	44	64	100	100	100	0.00%	0.00%
322.200	Electrical	97,275	352,862	100,000	219,000	200,000	100.00%	0.30%
322.300	Plumbing	24,168	232,280	50,000	104,000	90,000	80.00%	0.13%
322.500	Except/Var. App.	88,800	143,962	55,000	140,000	120,000	118.18%	0.18%
322.510	Consultants Fees	19,257	46,335	17,500	8,700	10,000	-42.86%	0.01%
322.520	Special Plan Review Fee	432,350	381,200	370,000	274,000	250,000	-32.43%	0.37%
322.530	Reinspection Fees	-	3,700	30,000	3,100	5,000	-83.33%	0.01%
322.600	Community Service Fees	(100)	-	-	-	-	0.00%	0.00%
322.700	Special Detail - PZB	-	3,885	-	2,200	-	0.00%	0.00%
322.750	Abandonments	1,000	480	-	1,000	1,000	100.00%	0.00%
322.800	Architectural Fees	60,291	129,810	100,000	116,200	110,000	10.00%	0.16%
322.850	Landmarks Submittal	5,200	19,065	10,000	15,300	14,000	40.00%	0.02%
322.860	Tax Abatement Program	1,200	1,200	1,200	-	1,200	0.00%	0.00%
322.900	Mechanical Permits	60,649	265,823	75,000	128,400	100,000	33.33%	0.15%
322.905	Contractor Registration Fee	-	-	-	6,000	6,000	100.00%	0.01%
322.910	Landscape Permit	-	-	40,000	200	10,000	-75.00%	0.01%
322.920	Building Permit Search Fee	160	9,895	10,000	7,300	5,000	-50.00%	0.01%
322.930	Dune Vegetation Fee	-	700	10,500	-	5,000	-52.38%	0.01%
		6,201,213	6,844,876	4,691,300	4,325,500	4,727,300	0.77%	7.07%
323.000	Franchise Fees							
323.100	Electricity Franchise	-	2,217,498	-	2,200,000	2,250,000	100.00%	3.37%
323.400	Gas Franchise	-	230,046	-	230,000	230,000	100.00%	0.34%
		-	2,447,544	-	2,430,000	2,480,000	100.00%	3.71%
329.000	Other Licenses, Fees and Permits							
329.100	Right Of Way Permits	144,877	170,978	150,000	120,000	130,000	-13.33%	0.19%
329.200	Gainesville Plan	3,975	5,495	9,000	6,000	10,000	11.11%	0.01%
329.300	Arlington Plan	13,050	9,770	15,000	15,000	20,000	33.33%	0.03%
329.500	Newsrack Enclosure Admin Fee	540	590	600	600	-	-100.00%	0.00%
329.930	Charitable Solicitations Fee	21,840	34,880	54,000	54,000	67,000	24.07%	0.10%
329.940	Charitable Solicit. Adv. Fee	20,340	26,820	25,000	4,200	-	-100.00%	0.00%
329.960	Char Solit Late Filing Fee	675	525	800	300	300	-62.50%	0.00%
		205,297	249,058	254,400	200,100	227,300	-10.65%	0.34%
331.000	Federal Grants							
331.220	Bullet Proof Vests Grant	-	5,282	21,100	21,100	1,200	-94.31%	0.00%
331.230	Fdle Justice Assistance Grant	1,311	2,527	2,500	-	-	-100.00%	0.00%
331.240	Fema Grant - Fire-Rescue	18,046	54,137	-	-	-	0.00%	0.00%
331.260	Fdot Revenue	-	1,306	-	-	-	0.00%	0.00%
331.270	UASI Grant (Police)	13,800	-	-	-	-	0.00%	0.00%
331.510	Fema/Fdot Hurricane Reimb	37,728	8,492	-	-	-	0.00%	0.00%
		70,885	71,744	23,600	21,100	1,200	-94.92%	0.00%
334.000	State Grants							
334.390	Grants State Of Florida	8,835	-	-	-	-	0.00%	0.00%
		8,835	-	-	-	-	0.00%	0.00%



General Fund Revenues

335.000 State Shared Revenues								
335.120 State Revenue Sharing	263,057	256,460	260,000	250,000	250,000	-3.85%	0.37%	
335.150 Alcoholic Beverage Lic	16,886	21,028	18,500	18,500	18,500	0.00%	0.03%	
335.180 Local Govt. Sales Tax	726,402	675,694	720,000	621,000	650,000	-9.72%	0.97%	
335.230 Fire Supplemental Compensation	26,012	27,832	26,000	26,000	26,000	0.00%	0.04%	
335.240 911 Equip Reimbursement	107,029	90,970	110,300	110,000	108,000	-2.09%	0.16%	
335.290 Seized Tag	3,167	750	4,000	4,000	4,000	0.00%	0.01%	
335.490 Fuel Tax Refund	11,568	10,906	9,000	9,000	9,000	0.00%	0.01%	
	1,154,121	1,083,640	1,147,800	1,038,500	1,065,500	-7.17%	1.59%	
337.000 Grants From Other Local Units								
337.200 Ems Grant - Palm Beach County	42,588	-	50,000	43,900	50,000	0.00%	0.07%	
337.310 Pbc Land Grnt-Phipps Veg Clear	12,824	-	-	-	-	0.00%	0.00%	
	55,412	-	50,000	43,900	50,000	0.00%	0.07%	
338.000 Shared Revenues-Other Local Units								
338.200 County Occ. Licenses	27,939	24,700	25,000	20,000	20,000	-20.00%	0.03%	
338.600 \$12.50 Citation Monies	12,137	-	15,000	20,000	20,000	33.33%	0.03%	
	40,076	24,700	40,000	40,000	40,000	0.00%	0.06%	
342.000 Public Safety								
342.100 Special Assignment Ot - Other	321,349	327,275	486,000	510,000	490,000	0.82%	0.73%	
342.120 Police Id Cards	19,743	20,144	34,900	15,000	20,000	-42.69%	0.03%	
342.130 Burglar Alarm False Alarm Fees	31,500	177,650	120,000	75,000	75,000	-37.50%	0.11%	
342.140 Burglar Alarm Registration Fee	46,278	40,491	50,000	51,000	51,000	2.00%	0.08%	
342.150 Burglar Alarm - Penalties	4,682	17,054	8,000	6,000	7,000	-12.50%	0.01%	
342.160 Burglar Alarm - Direct Connect	4,500	8,000	5,000	5,000	5,000	0.00%	0.01%	
342.170 Valet Parking Permit	3,000	6,650	6,000	6,000	6,000	0.00%	0.01%	
342.200 Tent Permits	5,000	8,625	6,000	6,000	6,000	0.00%	0.01%	
342.210 Special Detail-Fire	58,230	80,529	109,000	70,000	70,000	-35.78%	0.10%	
342.220 Fire Prev Bonfires	3,880	1,800	3,000	3,000	3,000	0.00%	0.00%	
342.225 Fire Prev Fire Hydrant	525	1,250	2,800	1,500	1,500	-46.43%	0.00%	
342.230 Fire Prev Hot Work	1,575	9,465	1,500	7,500	6,500	333.33%	0.01%	
342.240 Fire Prev Public Assembly	2,030	2,680	1,500	1,500	1,500	0.00%	0.00%	
342.250 False Fire Alarms	100	26,750	50,000	15,000	25,000	-50.00%	0.04%	
342.300 Fire Prev Fireworks	2,040	4,000	4,000	15,000	10,000	150.00%	0.01%	
342.500 Bldg. Insp. Fund Fees	386	39	100	100	100	0.00%	0.00%	
342.510 Fire Prev Technical Fire Insp	8,110	16,670	13,800	40,000	40,000	189.86%	0.06%	
342.520 Fire Prev Annual Ins Fee	45,915	55,969	75,000	75,000	75,000	0.00%	0.11%	
342.600 Ems Transport Fees	349,534	341,880	340,000	340,000	345,000	1.47%	0.52%	
342.601 Hazardous Hazmat Fee	-	-	30,000	-	-	-100.00%	0.00%	
	908,377	1,146,921	1,346,600	1,242,600	1,237,600	-8.09%	1.85%	
343.000 Physical Environment								
343.400 Special Solid Waste	7,590	9,975	40,800	19,300	25,000	-38.73%	0.04%	
343.410 Solid Waste	756,677	769,628	793,100	793,100	816,900	3.00%	1.22%	
343.430 Comp. Garbage Collection Fee	208,016	206,119	235,000	235,000	267,000	13.62%	0.40%	
343.900 Beach Cleaning Citizen's Assoc	49,780	55,350	56,700	56,700	58,000	2.29%	0.09%	
343.920 Historic Speciman Tree Fee	-	-	13,500	13,500	10,000	-25.93%	0.01%	
	1,022,063	1,041,072	1,139,100	1,117,600	1,176,900	3.32%	1.76%	
344.000 Transportation								
344.505 Prkg Meter Royal Palm Way Lot	12,243	21,570	20,000	13,000	17,000	-15.00%	0.03%	
344.515 Prkg Meter Ocean Front	230,315	302,464	308,000	300,000	300,000	-2.60%	0.45%	
344.520 Prkg Meter Lake Front	54,744	58,158	79,000	60,000	60,000	-24.05%	0.09%	
344.525 Prkg Meter Phipps Ocean Front	53,691	74,277	51,000	75,000	75,000	47.06%	0.11%	
344.530 Prkg Meter Peruvian	75,899	79,511	109,000	70,000	75,000	-31.19%	0.11%	
344.535 Prkg Meter Main Post Office	2,238	1,537	4,400	-	-	-100.00%	0.00%	
344.540 Prkg Meter Bradley Place	18,853	25,062	28,000	20,000	20,000	-28.57%	0.03%	
344.545 Prkg Meter Phipps Plaza	7,159	5,943	11,000	-	-	-100.00%	0.00%	
344.550 Prkg Meter North County	6,592	5,456	10,300	-	-	-100.00%	0.00%	
344.555 Prkg Meter South County	15,561	11,575	21,000	-	-	-100.00%	0.00%	
344.599 Other Parking Placard Programs	-	340	-	700	500	100.00%	0.00%	
	477,295	585,893	641,700	538,700	547,500	-14.68%	0.82%	
349.000 Other Charges for Services								
349.310 Bldg/Elec/Plumbing Code Sales	40	10	100	100	100	0.00%	0.00%	
349.320 Map/Sales Code	1,385	-	500	100	100	-80.00%	0.00%	
349.400 Certification Copy	915	608	500	100	100	-80.00%	0.00%	
349.420 Misc Copies	1,943	3,255	2,000	4,000	3,000	50.00%	0.00%	
349.430 Meeting Tapes Sales	690	230	600	600	600	0.00%	0.00%	
349.450 Lien Search Fee	19,411	14,841	15,000	11,700	12,000	-20.00%	0.02%	
349.480 Microfiche/Scanned Documents	16,500	15,260	12,000	9,500	10,000	-16.67%	0.01%	
349.500 Data Processing Services	210	210	-	-	-	0.00%	0.00%	
	41,094	34,414	30,700	26,100	25,900	-15.64%	0.04%	
351.000 Judgments and Fines								
351.100 Fines - Other Parking	239,919	315,570	339,000	335,700	325,000	-4.13%	0.49%	
351.110 Fines - Parking Meters	132,218	116,603	211,000	97,000	85,000	-59.72%	0.13%	
351.120 Row Parking Violation Fines	33,946	53,185	65,000	55,000	60,000	-7.69%	0.09%	
351.150 Moving Violations	36,996	62,413	100,000	40,000	40,000	-60.00%	0.06%	
351.160 Court Order Badger	-	-	-	1,300	-	0.00%	0.00%	
351.300 Revenue/2nd \$ Funding	708	7,391	4,200	4,200	4,200	0.00%	0.01%	
351.600 Boot Fees	3,400	4,300	27,000	33,200	35,000	29.63%	0.05%	
351.800 Penalty - Other Parking	160,198	156,754	170,000	146,400	150,000	-11.76%	0.22%	
351.900 Penalty - Parking Meters	84,477	64,572	80,000	39,600	40,000	-50.00%	0.06%	
	691,862	780,788	996,200	752,400	739,200	-25.80%	1.11%	



General Fund Revenues

354.000	Violations of Local Ordinances								
354.400	Code Compliance Fines	828,183	377,400	500,000	400,000	375,000	-25.00%	0.56%	
354.410	Code Compliance Admin Fee	21,404	25,130	25,000	35,000	35,000	40.00%	0.05%	
		849,587	402,530	525,000	435,000	410,000	-21.90%	0.61%	
361.000	Interest and Other Earnings								
361.100	Interest - Checking	166,588	104,721	63,000	34,000	60,000	-4.76%	0.09%	
361.120	Sboa/Fmivt Interest	1,812,977	576,970	1,003,300	1,300,000	1,300,000	29.57%	1.94%	
361.125	Sba Interest - Ecr	65,659	5,701	25,000	9,000	20,000	-20.00%	0.03%	
361.150	Investment Earnings/Ad Valorem	150,184	130,585	60,000	60,000	60,000	0.00%	0.09%	
361.160	Interest - Money Market	18	34,323	-	-	-	0.00%	0.00%	
361.161	Evergreen MM Interest	-	431,721	-	87,800	100,000	100.00%	0.15%	
361.162	Wachovia MM Interest ECR	-	283	-	-	-	0.00%	0.00%	
361.163	Evergreen MM Interest ECR	-	24,550	-	-	-	0.00%	0.00%	
361.170	Treasury Interest	91,700	59,897	50,000	6,300	-	-100.00%	0.00%	
		2,287,126	1,368,751	1,201,300	1,497,100	1,540,000	28.19%	2.30%	
362.000	Rents and Royalties								
362.120	Room Rental Dep - South Fire	210	210	300	300	-	-100.00%	0.00%	
362.130	Vending Machine Commissions	406	329	500	500	500	0.00%	0.00%	
362.140	Rooftop Lease	80,345	110,781	68,000	85,500	87,600	28.82%	0.13%	
362.150	Peruvian Avenue Parking Lot Rental	-	-	17,000	-	-	-100.00%	0.00%	
		80,961	111,320	85,800	86,300	88,100	2.68%	0.13%	
364.000	Disposition of Fixed Assets								
364.410	Surplus Furn & Equipment	1,534	190	-	-	-	0.00%	0.00%	
364.420	Inventory Adjustments	7,099	-	-	-	-	0.00%	0.00%	
		8,633	190	-	-	-	0.00%	0.00%	
366.000	Contributions/Donations from Private Sources								
366.100	Grant-Cartegraph Systems	-	-	-	-	-	0.00%	0.00%	
366.500	Donations - Ibis Isle Landscape	-	10,000	10,000	10,000	10,000	0.00%	0.01%	
		-	10,000	10,000	10,000	10,000	0.00%	0.01%	
369.000	Other Miscellaneous Revenues								
369.200	Medical Care Guide	-	16,970	-	-	-	0.00%	0.00%	
369.300	Insurance Proceeds	-	-	-	15,300	-	0.00%	0.00%	
369.400	Kreusler Park Admin	54,004	84,663	52,000	52,000	52,000	0.00%	0.08%	
369.500	State Highway Lighting Maint	62,828	71,243	70,000	70,000	70,000	0.00%	0.10%	
369.540	Rebate For Town Towing	3,054	1,523	2,000	2,000	2,000	0.00%	0.00%	
369.990	Miscellaneous Revenue	27,462	16,362	10,000	20,000	10,000	0.00%	0.01%	
		147,348	190,761	134,000	159,300	134,000	0.00%	0.20%	
381.000	Interfund Transfer								
381.180	Use Of Fund Balance	-	-	4,135,100	4,135,100	4,978,800	20.40%	7.45%	
381.970	Interfd Transfer-Marina	525,000	525,000	525,000	525,000	525,000	0.00%	0.79%	
381.980	Interfd Transfer - Golf	25,000	25,000	25,000	25,000	25,000	0.00%	0.04%	
		550,000	550,000	4,685,100	4,685,100	5,528,800	18.01%	8.27%	
		65,582,962	63,977,280	67,335,600	67,343,400	66,853,300	-0.72%	100.00%	



Major Revenue Sources

MAJOR REVENUE SOURCES

PROPERTY TAX

General Description

Under State law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the property appraiser of each county and tax collector of each county. Municipalities are not permitted to levy property taxes at a rate of more than 10 mills for operating millage. There is no limitation as to rate or amount of ad valorem taxes levied for the purpose of paying debt service on general obligation bonds, pursuant to Florida Statutes, 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.

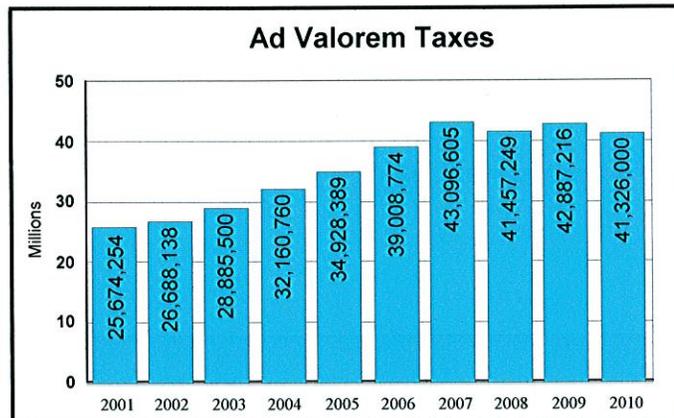
The Statutes relating to the enforcement of county ad valorem taxes (and thus municipal property taxes) provide that such taxes become due and payable on November 1 of the year in which assessed or as soon thereafter as the certified tax roll is received by the Tax Collector. If paid during November 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 FY10 budget, the millage rate increase is limited to the rolled back rate (the rate that produces the same taxes as the prior year, exclusive of taxes from new construction)





Major Revenue Sources

plus growth in personal income. Local governments are 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%. For FY10 the Town decided to adopt the same millage rate as FY09 which resulted in a decrease in taxes due to the decrease in taxable value.

Shared Revenue

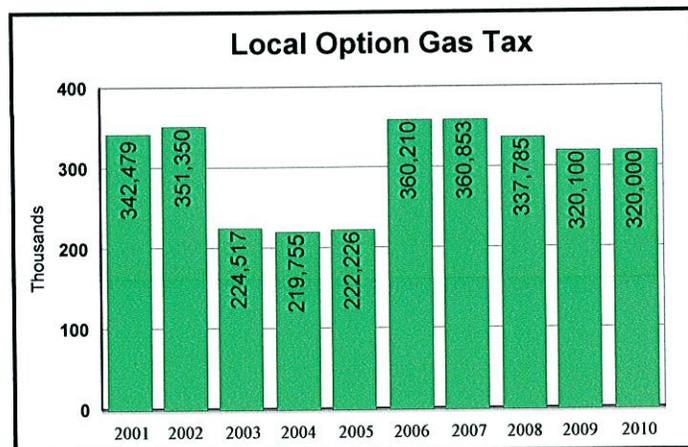
Local Option Gas Tax

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.



The Local Option Gas Tax budget for FY10 is based upon estimates provided by the State of Florida.

The Local Option Gas Tax budget for FY10 is based upon estimates provided by the State of Florida.

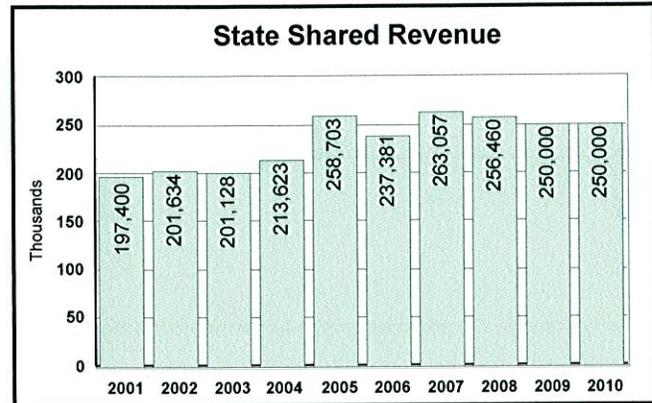
State Shared Revenue

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.



Major Revenue Sources

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.

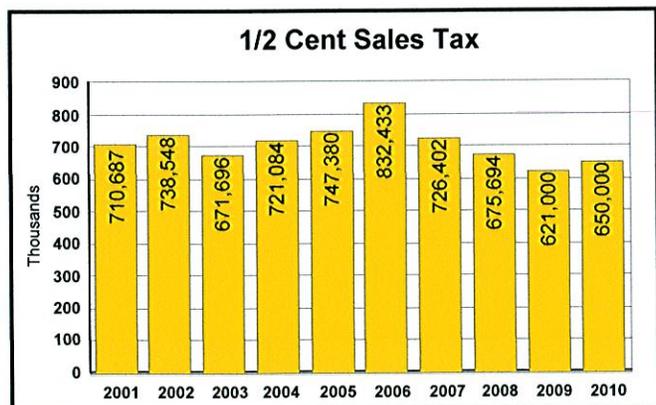


Funds for the above referenced revenue sources are collected in a trust and net of administrative costs, are distributed monthly to qualified recipients based on an apportionment formula comprised of three factors: weighted population, sales tax, and relative ability to raise revenue. The State provides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

Revenues for FY09 declined from FY08 due to the current economic conditions. The budget for FY10 is based upon estimates provided by the State of Florida.

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 current rate in affect for Palm Beach County is 6.5%. The State provides estimates for budgeting purposes.



Major Revenue Sources

SHARED REVENUE COLLECTIONS				
Fiscal Year	Local Option Gas Tax	State Shared Revenue	Half Cent Sales Tax	Total
2010 (Budgeted)	320,000	250,000	650,000	1,220,000
2009 (Anticipated)	320,100	250,000	621,000	1,191,100
2008	337,785	256,460	675,694	1,269,939
2007	360,853	263,057	726,402	1,350,312
2006	360,210	237,381	832,433	1,430,024
2005	222,226	258,703	747,380	1,228,309
2004	219,755	213,623	721,084	1,154,462
2003	224,517	201,128	671,696	1,097,341
2002	351,349	201,634	738,548	1,291,531
2001	342,479	197,400	710,687	1,250,566

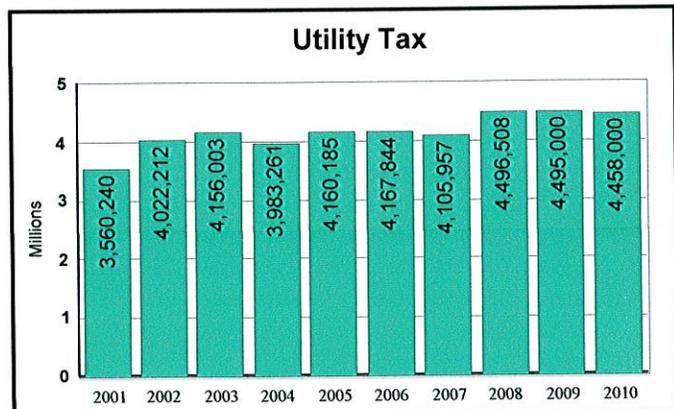
UTILITY TAX

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	Communi- cations Services Tax	Water	Gas	Propane	Total
2010 (Budgeted)	2,100,000	0	1,250,000	850,000	250,000	8,000	4,458,000
2009 (Anticipated)	2,050,000	0	1,250,000	950,000	235,000	10,000	4,495,000
2008	2,060,247	0	1,475,646	730,479	222,781	7,355	4,496,508
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	0	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

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.

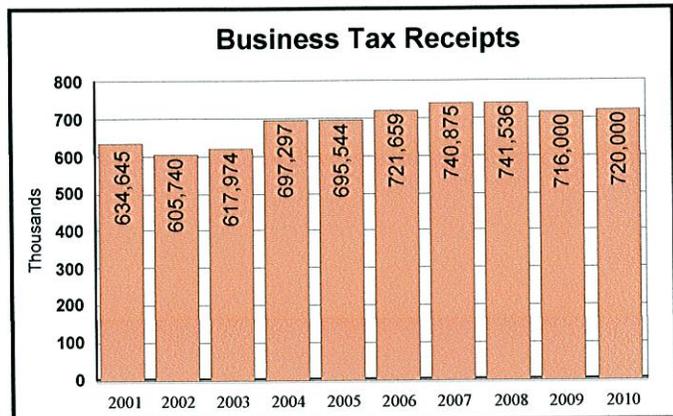


Major Revenue Sources

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%	
2010 (Budgeted)	2,250,000	0	230,000	0	2,480,000
2009 (Anticipated)	2,200,000	0	230,000	0	2,430,000
2008	2,217,498	0	230,046	0	2,447,544
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

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.

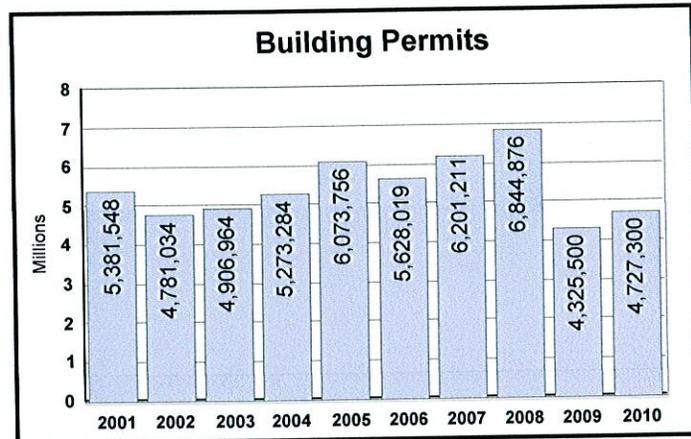




Major Revenue Sources

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. In FY2008, building permit fees were lowered based upon a cost allocation study that was completed during FY2007. From FY2000 through FY2008, building permit revenue had been exceeding expectations. Current economic conditions have caused a decline in this revenue source. This revenue source is budgeted conservatively due to the current downturn in construction on the island.



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 are billed as a non-ad valorem assessment on the customer's property tax bill.

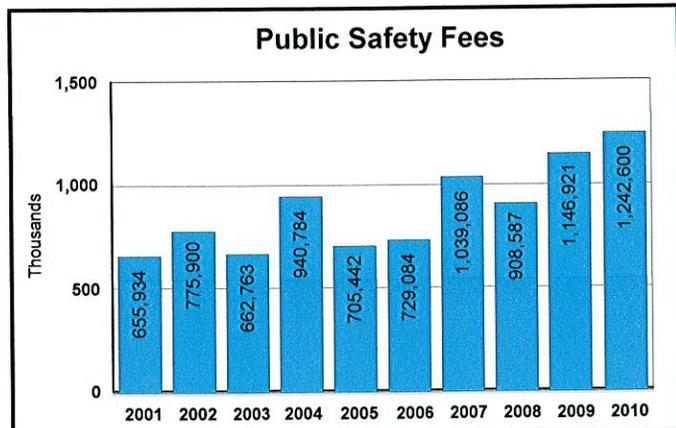


Major Revenue Sources

Public Safety Fees

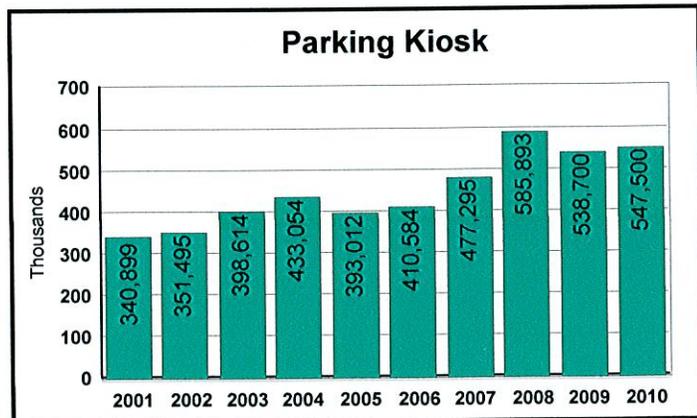
Public Safety Fees include special detail charges for police and fire-rescue services, alarm registration fees and false alarm fees, fire prevention fees and EMS transport fees.

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. In FY08 false alarm charges were increased. In FY2009 special detail charges were increased. Revenues for FY09 increased due to revenue improvements in special detail charges and fire prevention fees.



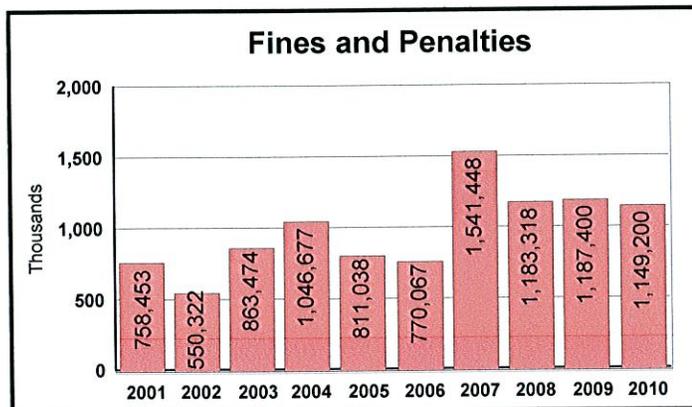
Parking Kiosk Fees

The Town has parking kiosks 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. Revenues in FY09 declined due to the reduction of revenue during the installation of new parking kiosks.



Fines and Penalties

Parking fines and penalties and code enforcement 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 for parking tickets and revenues increased due to the collection of old tickets and penalties. In addition to parking and code compliance fines, right of way parking violation fines, and moving violations are included in



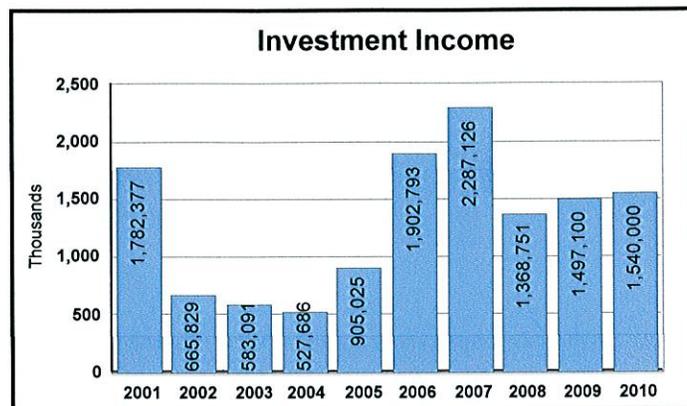


Major Revenue Sources

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 FY10 budget is slightly lower than FY09 due to a decline in revenue from parking tickets and code enforcement fines.

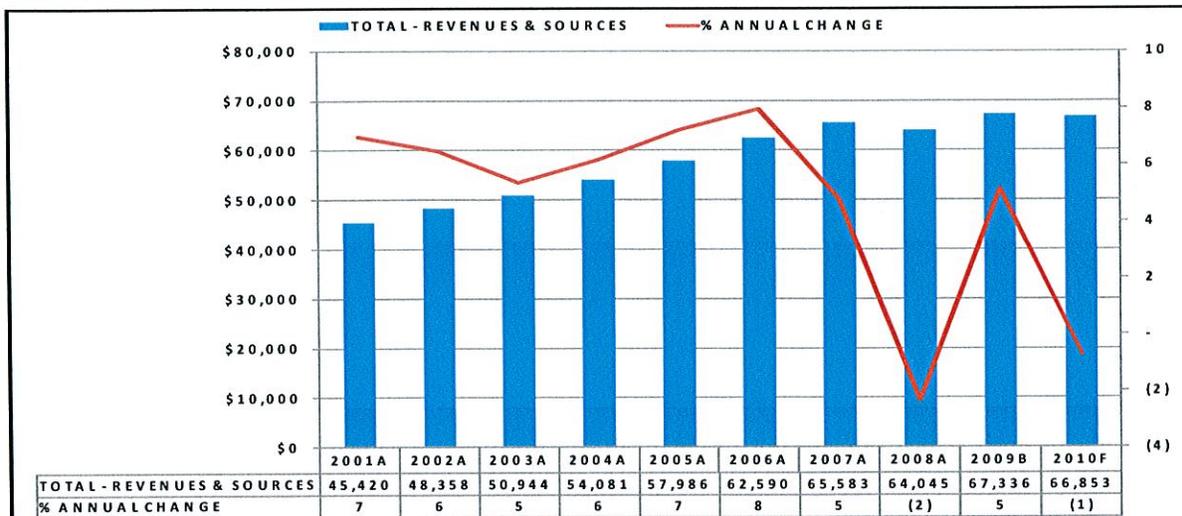
Investment Income

Historically low interest rates from FY2002 through FY2005 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. For FY06 and FY07, higher rates of return resulted in increases in investment income. For FY08 and FY09 lower interest rates have caused lower revenues.



General Fund Revenue Trend Summary

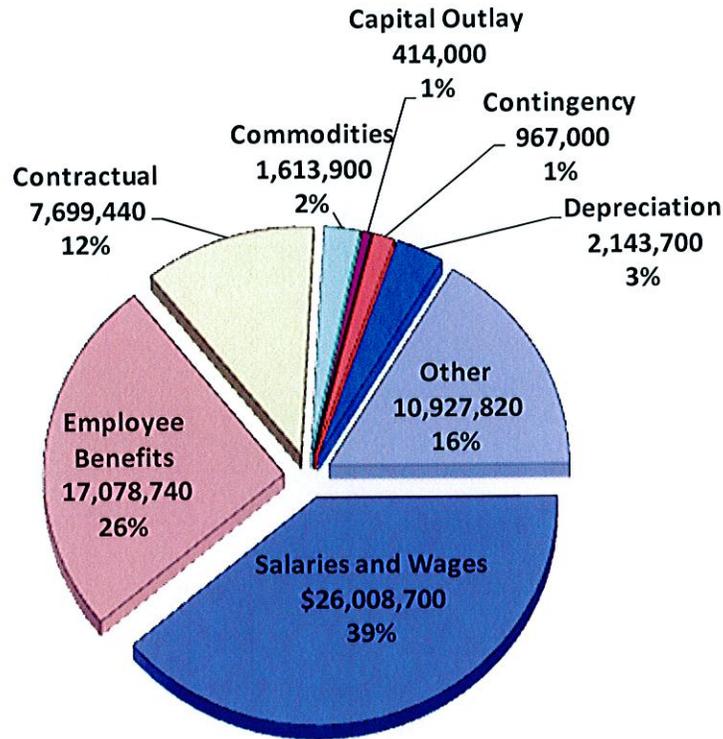
Total General Fund revenues have increased at an average annual rate of 4.6% since FY2001. This trend is due to increases in ad valorem revenues, building permit revenues, fine revenue, one time revenues from the sale of Town owned property and FEMA reimbursements in FY2004, FY2005 and FY2006 contribute to increase the annual average. Declines in total revenues in FY08 and FY10 have caused a decline in the average annual increase.





General Fund Expenditures

Expenditures by Type

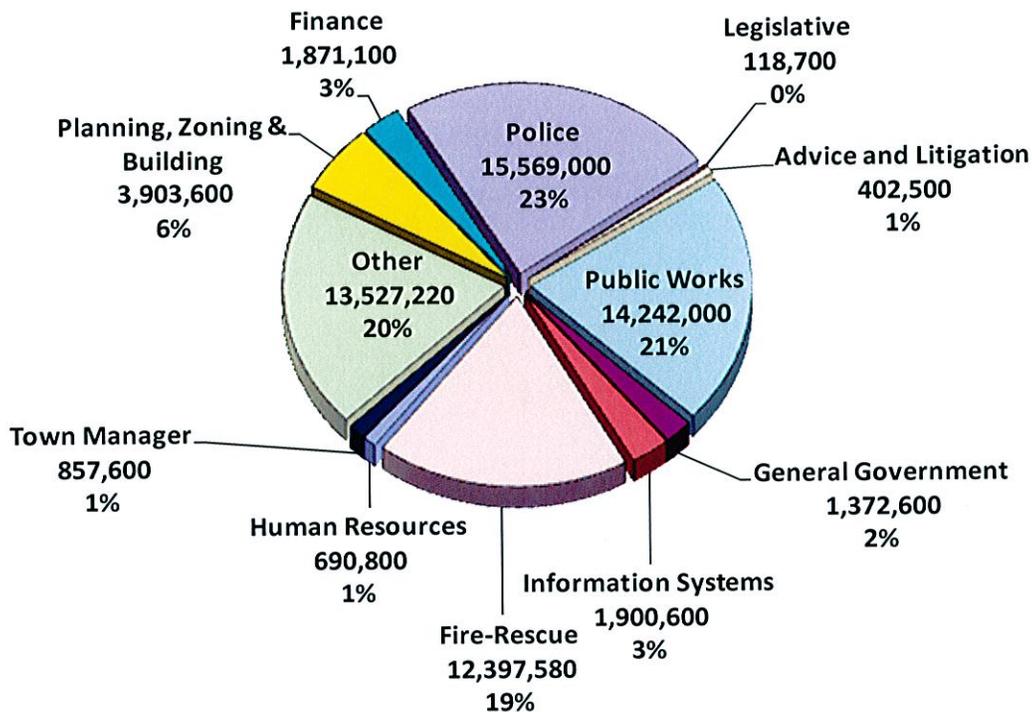


Salaries and Wages	\$	26,008,700
Employee Benefits		17,078,740
Contractual		7,699,440
Commodities		1,613,900
Capital Outlay		414,000
Contingency		967,000
Depreciation		2,143,700
Other		10,927,820
	\$	<u>66,853,300</u>



General Fund Expenditures

Expenditures by Department

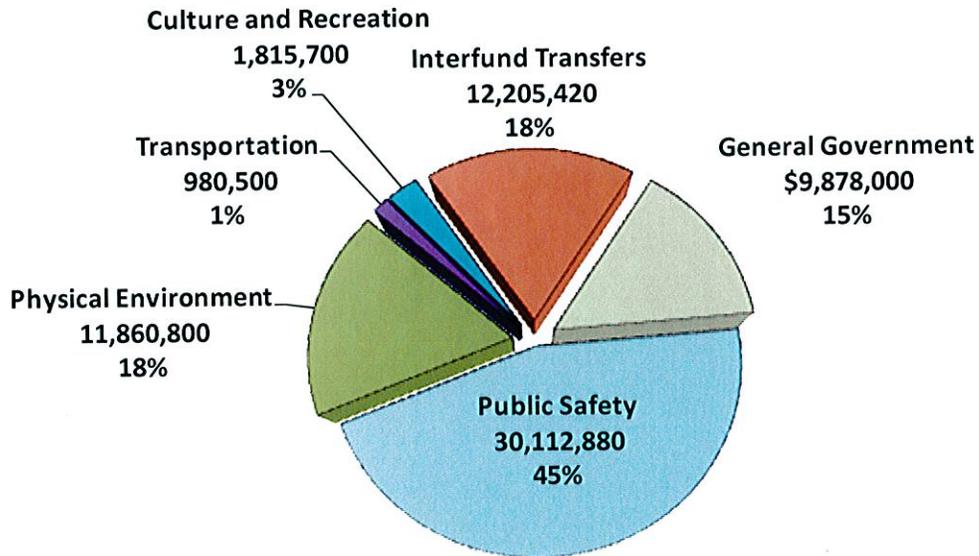


Legislative	\$	118,700
General Government		1,372,600
Town Manager		857,600
Advice and Litigation		402,500
Information Systems		1,900,600
Human Resources		690,800
Finance		1,871,100
Planning, Zoning & Building		3,903,600
Fire-Rescue		12,397,580
Police		15,569,000
Public Works		14,242,000
Other		13,527,220
	<u>\$</u>	<u>66,853,300</u>



General Fund Expenditures

Expenditures by Function



General Government	\$ 9,878,000
Public Safety	30,112,880
Physical Environment	11,860,800
Transportation	980,500
Culture and Recreation	1,815,700
Interfund Transfers	12,205,420
	\$ 66,853,300



General Fund Expenditures

Program		FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	57,915	59,843	117,400	127,000	118,700	1.11%	0.18%
GENERAL GOVERNMENT	113	1,105,085	995,566	1,830,900	1,869,100	1,372,600	-25.03%	2.05%
TOWN MANAGER'S OFFICE	121	749,073	795,228	855,800	830,600	857,600	0.21%	1.28%
ADVICE & LITIGATION	122	356,827	493,174	402,500	385,300	402,500	0.00%	0.60%
INFORMATION SYSTEMS	125	2,022,566	2,024,078	2,140,800	2,140,800	1,900,600	-11.22%	2.84%
HUMAN RESOURCES	123	708,874	725,996	727,600	742,200	690,800	-5.06%	1.03%
FINANCE								
Records Management	131	296,751	349,210	363,400	345,200	315,700	-13.13%	0.47%
Financial Management	141	997,915	1,009,300	1,064,200	1,053,000	1,072,400	0.77%	1.60%
Purchasing	144	469,889	491,432	531,260	456,749	483,000	-9.08%	0.72%
		1,764,555	1,849,942	1,958,860	1,854,949	1,871,100	-4.48%	2.80%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	590,175	820,121	678,900	646,500	575,500	-15.23%	0.86%
Permit Issuance	212	1,044,354	1,010,859	1,262,200	1,171,400	1,121,600	-11.14%	1.68%
Inspection/Compliance	213	1,176,636	1,111,717	1,066,200	1,104,100	1,089,700	2.20%	1.63%
Landmarks Preservation	214	123,004	129,226	144,500	164,000	142,600	-1.31%	0.21%
Fire Prevention	215	515,470	537,842	548,900	538,000	529,800	-3.48%	0.79%
Code Enforcement	216	-	333,057	455,900	436,000	444,400	-2.52%	0.66%
		3,449,639	3,942,822	4,156,600	4,060,000	3,903,600	-6.09%	5.84%
LIBRARY SERVICES	321	247,000	259,350	272,400	272,400	272,400	0.00%	0.41%
FIRE-RESCUE								
Fire Administration	411	762,516	738,366	909,597	906,700	924,340	1.62%	1.38%
Operations	417	10,048,468	10,424,064	10,847,000	10,794,400	11,198,300	3.24%	16.75%
Training	418	272,161	284,308	268,219	275,200	274,940	2.51%	0.41%
		11,083,145	11,446,738	12,024,816	11,976,300	12,397,580	3.10%	18.54%
POLICE								
Administrative Management	421	1,035,421	989,419	1,075,900	962,400	1,065,800	-0.94%	1.59%
Org Crime/Vice/Narcotics	422	558,424	563,468	1,018,200	710,100	702,400	-31.02%	1.05%
Records Information Systems	423	234,964	245,727	259,400	258,700	261,400	0.77%	0.39%
Training/Per/Pub Enf	424	377,396	306,403	316,000	310,300	299,000	-5.38%	0.45%
Communications	425	1,403,649	1,692,303	1,680,800	1,743,300	1,744,700	3.80%	2.61%
Crime Scene/Evidence	426	363,309	350,538	416,900	400,400	414,000	-0.70%	0.62%
Patrol Services	428	7,881,030	8,153,225	8,563,500	8,297,600	8,446,300	-1.37%	12.63%
Criminal Investigation	429	1,552,601	1,384,543	1,203,300	1,068,500	1,137,700	-5.45%	1.70%
Parking Control	430	519,221	875,087	672,200	673,300	721,700	7.36%	1.08%
Beach Rescue	432	756,897	804,903	811,100	719,300	776,000	-4.33%	1.16%
		14,682,912	15,365,616	16,017,300	15,143,900	15,569,000	-2.80%	23.29%
PUBLIC WORKS								
Administrative Management	511	829,154	803,755	869,000	856,000	919,900	5.86%	1.38%
Street Repair/Maintenance	521	279,324	457,382	337,100	335,500	324,300	-3.80%	0.49%
Traffic Control	523	193,203	179,340	232,200	213,700	221,100	-4.78%	0.33%
Street Lighting	524	376,667	523,878	448,900	465,100	435,100	-3.07%	0.65%
Storm Sewer Maintenance	531	701,788	769,119	740,600	832,000	794,400	7.26%	1.19%
Sanitary Sewer Maintenance	532	1,297,937	1,225,215	1,346,800	1,326,800	1,339,200	-0.56%	2.00%
Sanitary Sewer Treatment	533	1,243,526	1,549,038	1,550,000	1,853,500	1,690,100	9.04%	2.53%
Residential Collection	541	797,067	885,703	1,093,600	1,085,500	907,100	-17.05%	1.36%
Commercial Collection	542	881,121	948,212	1,002,200	1,023,500	1,010,400	0.82%	1.51%
Refuse Disposal	543	89,098	86,120	100,000	100,000	110,000	10.00%	0.16%
Yard Trash Collection	544	1,602,741	1,752,026	1,774,500	1,704,200	1,676,700	-5.51%	2.51%
Recycling	545	283,891	313,491	302,100	297,600	295,900	-2.05%	0.44%
Beach Cleaning	546	140,578	137,180	171,900	193,100	108,800	-36.71%	0.16%
Parks	551	1,206,557	1,293,877	1,346,200	1,395,200	1,291,900	-4.03%	1.93%
Facilities Maintenance	554	1,169,830	1,030,575	1,173,800	1,240,500	1,047,700	-10.74%	1.57%
Parking Meter Maint & Collections	558	70,635	481,627	69,000	111,200	89,400	29.57%	0.13%
General Engineering Services	561	400,047	519,880	581,000	558,100	548,800	-5.54%	0.82%
Right of Way Inspections	565	107,053	115,570	120,100	116,900	120,700	0.50%	0.18%
Equip Operations/Maintenance	571	663,523	565,585	688,300	557,100	652,000	-5.27%	0.98%
Coastal Management	581	593,957	1,036,027	621,800	878,600	658,500	5.90%	0.98%
		12,927,697	14,673,600	14,569,100	15,144,100	14,242,000	-2.25%	21.30%



General Fund Expenditures

TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	3,378,801	2,096,000	1,817,000	1,817,000	4,828,957	165.77%	7.22%
Coastal Protection Fund (309)	611	-	-	2,000,000	2,000,000	-	-100.00%	0.00%
Recreation Enterprise Fund (403)	611	-	-	-	-	-	0.00%	0.00%
Debt Service Fund (203/204)	612	3,529,000	3,652,000	3,790,000	3,790,000	3,922,000	3.48%	5.87%
Group Health Retirees (610)	621	993,700	1,466,000	1,649,000	1,649,000	1,550,000	-6.00%	2.32%
Risk-W/C, Liab, Prop (501)	622	2,220,201	2,392,000	1,918,000	1,918,000	1,904,463	-0.71%	2.85%
Employee Retirement Fund (600)	624	-	-	-	-	-	0.00%	0.00%
		<u>10,121,702</u>	<u>9,606,000</u>	<u>11,174,000</u>	<u>11,174,000</u>	<u>12,205,420</u>	<u>9.23%</u>	<u>18.26%</u>
EMERGENCY/DISASTER RESPONSE	710	59,168	46,412	82,500	47,300	82,400	-0.12%	0.12%
CONTINGENT APPROPRIATIONS	711	-	-	1,005,024	-	967,000	-3.78%	1.45%
General Operating Fund (001) Total		<u>49,214,456</u>	<u>52,678,365</u>	<u>56,161,600</u>	<u>54,593,949</u>	<u>54,647,880</u>	<u>-2.70%</u>	<u>81.74%</u>
Transfers to Other Funds		<u>10,121,702</u>	<u>9,606,000</u>	<u>11,174,000</u>	<u>11,174,000</u>	<u>12,205,420</u>	<u>9.23%</u>	<u>18.26%</u>
TOTAL GENERAL FUND		<u><u>59,336,158</u></u>	<u><u>62,284,365</u></u>	<u><u>67,335,600</u></u>	<u><u>65,767,949</u></u>	<u><u>66,853,300</u></u>	<u><u>-0.72%</u></u>	<u><u>100.00%</u></u>



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Legislative





Legislative

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.

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	44,938	44,511	103,400	93,000	103,600	0.19%
Commodities	12,977	15,332	14,000	34,000	15,100	7.86%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	57,915	59,843	117,400	127,000	118,700	1.11%

Commodities:

The slight increase in FY10 commodities is due to expected increases in membership dues to county, state and national organizations. FY09 increase in projected over budget was due to a special mid-year allocation for the cost of moving to off-site meetings during the Town Hall renovation project.



General Government





General Government

PROGRAM: GENERAL GOVERNMENT 113

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

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	705,635	802,450	1,636,800	1,636,800	1,251,800	-23.52%
Contractual	396,270	188,962	191,700	229,900	118,400	-38.24%
Commodities	1,124	1,787	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	2,056	2,367	2,400	2,400	2,400	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,105,085	995,566	1,830,900	1,869,100	1,372,600	-25.03%

Employee Benefits:

These expenses represent the estimated cost of accrued liability for employee accumulated vacation and sick leave compensation and the second year of the Early Retirement Incentive Program.

Contractual:

Various accounts have been reduced in the contractual category. The expenditure category for the annual report was decreased in response to Town Council's recommendation to change the format of the publication. A \$75,000 allocation for Palm Beach Cats was eliminated. The budget for the Memorial Fountain Park was eliminated. Consultant services for telecommunications was reduced and the Multi-Channel News publication eliminated.



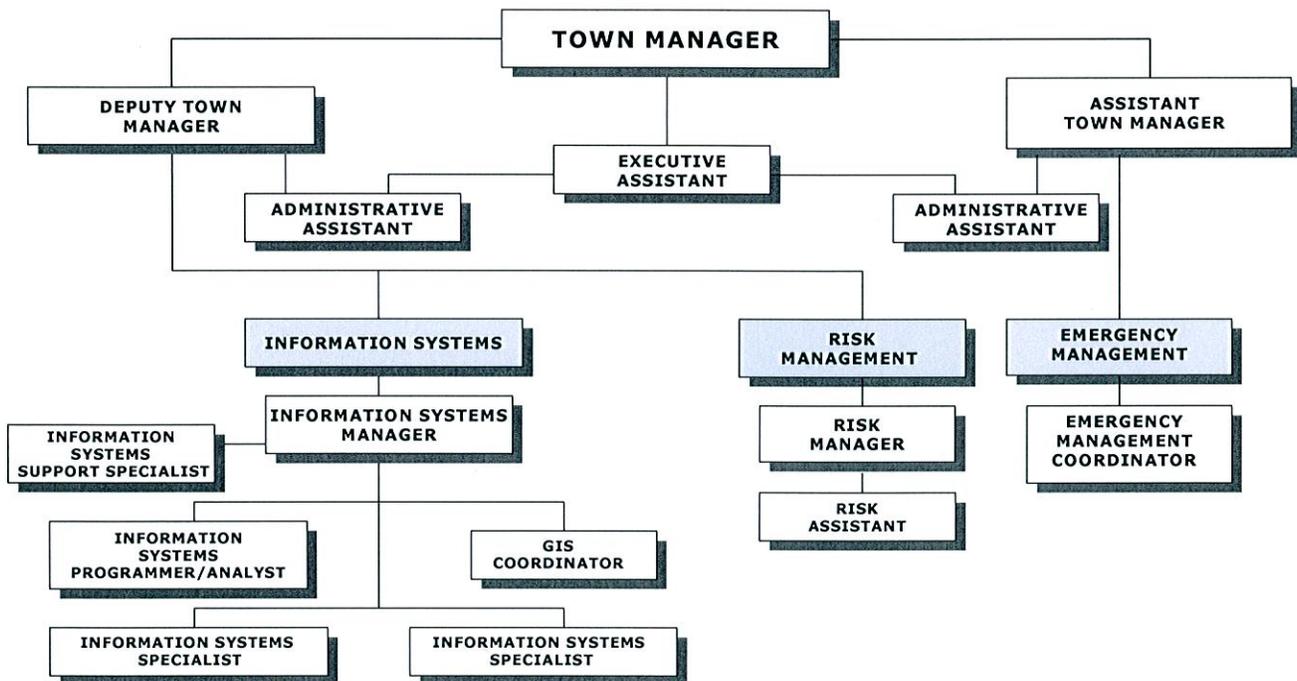
Town Manager's Office





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.





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	<p>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.</p> <p><u>2009 Results:</u> This effort was suspended during FY09 while the Town's elected officials and staff focused on reducing the cost of government.</p>
Key Result #2	Employee work environment is positive, encourages open communication, and is regularly monitored for ways to improve.
Measurement	<p>Document new and expanded methods of improved communication vertically and horizontally throughout the organization.</p> <p><u>2009 Results:</u> Forty-seven employees (12% of the Town's workforce) participated in seven orientation/reorientation sessions conducted in FY09. Our four-year totals are now 133 employees (34% of the workforce) in 21 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. One new formal method introduced during FY09 was an Employee Suggestion Program.</p>



Town Manager's Office

Key Result #3	Accomplish Mayor and Town Council's top priority goals for the year.
Measurement	<p>Assess degree to which each identified goal was accomplished.</p> <ol style="list-style-type: none"> <li data-bbox="444 527 1417 968"> <p>1. Commence construction of upgraded sand transfer plant at Lake Worth Inlet and obtain Federal funding for pipeline extension. <i>We have commenced construction of the sand transfer plant upgrade, with completion of Phase 1 scheduled for December 2009. Additional funding for this project (sufficient to complete Phase 1 and to pay for part of Phase 2, which is the pipeline extension) was included in the FY09 Federal budget. Due to the US Army Corps of Engineers last minute delivery of an unacceptable Section 215 Agreement, staff recommended and Town Council directed that the sand transfer plant upgrade be completed at Town expense with potential reimbursement to be achieved through the pending litigation between the Town and the United States Government.</i></p> <li data-bbox="444 1003 1417 1283"> <p>2. Construct Reach 8 Beach Restoration Project and provide protection to truncated portion. <i>The State permit for this project was legally challenged and the Town and FDEP lost, so the beach restoration project could not be constructed as originally planned. Staff recommended and Town Council directed that dune restoration be pursued in this area and that the Town become a partner with Palm Beach County on its proposed South Palm Beach Breakwater Project as a means of providing storm protection to the truncated portion of Reach 8.</i></p> <li data-bbox="444 1318 1417 1633"> <p>3. Hire an outstanding Coastal Coordinator and develop a long term plan defining the future scope and financing of the Town's coastal protection program. <i>Rob Weber was hired in October 2008 and he had a successful first year as the Town's Coastal Coordinator. He and other staff assisted the Shore Protection Board in preparing a long term plan for the Town's coastal protection program, which the Board presented to the Town Council in November 2009. Town Council accepted the plan and decided that future funding decisions will be made as permits for individual projects are received.</i></p> <li data-bbox="444 1669 1417 1881"> <p>4. Propose a budget that complies with State-imposed cap on municipal budget growth. Assist the Town Council in determining whether the desired Town levels of service can be maintained without exceeding the State-imposed cap. If Town Council votes to override the cap, provide information to citizens explicitly stating the reasons for the Town Council vote to override.</p>



Town Manager's Office

	<p><i>Staff recommended and the Town Council adopted an FY2010 budget that maintained the Town's adopted levels of service and complied with the State property tax cap.</i></p> <p>5. Assist the Water Committee and the Mayor and Town Council in addressing water quality and quantity issues to improve service provided by West Palm Beach (short and long term) and in considering options for water independence or alternative suppliers.</p> <p><i>Town staff provided the contemplated assistance to the Water Committee and the Mayor and Town Council. In addition to addressing improvement of West Palm Beach's service in the short term and consideration of joint or independent alternatives for the long term, this effort also includes a Townwide water conservation program initiated this year in partnership with the Palm Beach Civic Association.</i></p>
Key Result #4	<i>Maintain or improve Mayor and Town Council's scores on Town Manager's annual performance evaluation.</i>
Measurement	<p><i>Assess degree to which evaluation scores are maintained or increased.</i></p> <p><u>2009 Results:</u> <i>2009 scores were 3.40 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 4.30 in 2008.</i></p>
Key Result #5	<i>Department operations are provided in most efficient manner</i>
Measurement	<p><i>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.</i></p> <p><u>2009 Results:</u> <i>In FY 2009, programs 111,113,121,and 122 accounted for 4.11% of the total General Fund budget. In FY 2008, these programs accounted for 4.75% of the total General Fund budget.</i></p>



Town Manager's Office

PROGRAM: ADMINISTRATIVE MANAGEMENT 121

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	543,231	575,904	614,800	588,200	606,400	-1.37%
Employee Benefits	181,238	193,674	213,600	215,800	223,500	4.63%
Contractual	14,068	17,011	17,400	16,700	17,400	0.00%
Commodities	10,536	8,639	10,000	9,900	10,300	3.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	749,073	795,228	855,800	830,600	857,600	0.21%

Salaries and Wages:

A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Commodities:

The increase in commodities is due to expected increases in membership dues for various local and state organizations.



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.

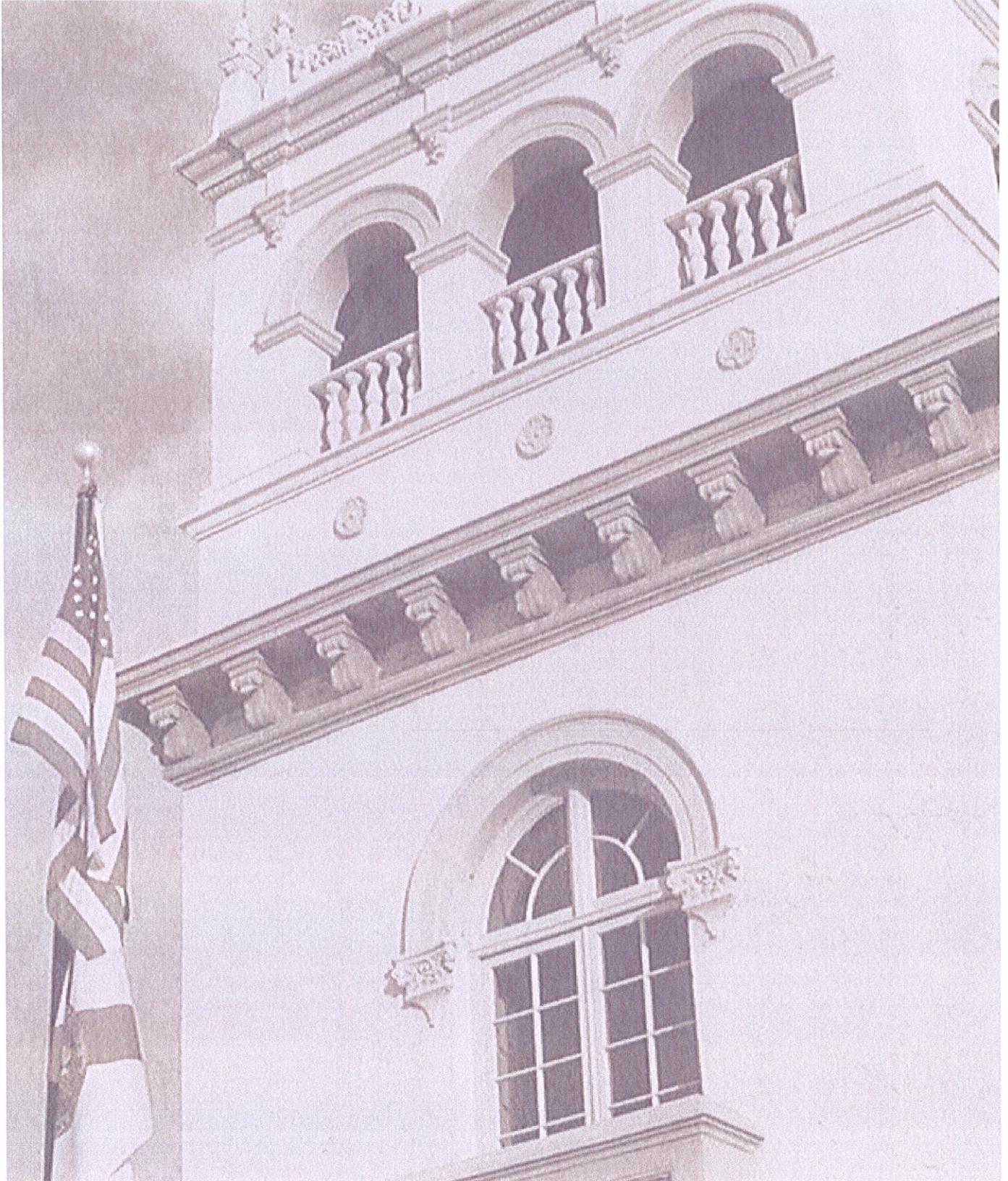
Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Town Manager	1.00	1.00	1.00	1.00
Deputy Town Manager	1.00	1.00	1.00	1.00
Assistant Town Manager	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00
	6.00	6.00	6.00	6.00



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Advice and Litigation





Advice and Litigation

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.

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	356,827	493,174	402,500	385,300	402,500	0.00%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	356,827	493,174	402,500	385,300	402,500	0.00%



Information Systems





Information Systems

PROGRAM: INFORMATION SYSTEMS 125

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	449,907	470,254	490,800	490,800	483,100	-1.57%
Employee Benefits	172,206	182,471	188,400	188,400	204,400	8.49%
Contractual	412,868	534,252	544,200	544,200	606,000	11.36%
Commodities	132,012	157,636	67,400	67,400	93,600	38.87%
Capital Outlay	535,573	349,465	520,000	520,000	183,500	-64.71%
Depreciation	320,000	330,000	330,000	330,000	330,000	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	2,022,566	2,024,078	2,140,800	2,140,800	1,900,600	-11.22%

Salaries and Wages:

A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

The increase in contractual services is solely due to the addition of software maintenance for several of the new software systems that were implemented in FY09. These systems include the new Public Safety OSSI software system, the Laserfiche system, the Granicus system and the Cartograph modules for the Town wide Fleet Maintenance system.

Commodities:

The increase in commodities is due to additional funds budgeted for software packages that are not considered capital (less than \$25,000) and a slight increase in minor hardware (less than \$1,500). The software items that increased this line item are upgrades to Microsoft server 2008 and Laserfiche Web access modules that will provide public access to Laserfiche.

Capital Outlay:

The decrease in capital outlay is the result of the completion of the five year Town Wide Software plan. The final implementation of the OSSI system will be completed in early FY10 and the final cost of the five year project will be under what was anticipated. This allows for the FY10 Major Computer Software account to be about \$200,000 less than anticipated.



Information Systems

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 <u>Update</u> As of September 2009, the main computer systems in the Town had no unscheduled downtime event. Routine Maintenance and upgrades were performed during off hours to minimize interruptions to Town Operations.
Result:	Assure data integrity and security
Measure:	Protection systems in place with security exceptions noted <u>Update</u> In January 2009, 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 <u>Update</u> During the summer 2009, 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 been provided on all the new OSSI system modules throughout the past
Result:	Maximum interoperability among a broad spectrum of applications
Measure:	Success rate of bringing data and software together and customer satisfaction <u>Update</u> During the implementation of the OSSI system, we have integrated telestaff into the payroll process for Fire Rescue and the OSSI CAD process. Several other items within the OSSI system have been integrated into existing Eden applications such as alarm billing and code enforcement.
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) <u>Update</u> The average response time for a priority work order is 2 to 4 hours. The average response time to a normal work order is 2 to 4 days. The average response time to a low priority work order was 10 to 12 days. The average response time to a call to the Town's hotline is immediate. The average response time to an off hours call is 2 hours.



Information Systems

Result:	Maintain an advanced knowledge base of emergent technologies among I.S. staff
Measure:	Relevant training hours and report new ideas and approaches <u>Update</u> Information systems staff have attended two Seminars related to products that are used within the Town. Information Systems staff have attended two 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 <u>Update</u> As of September, 2009 the initial Town Wide implementation of the OSSII Public Safety software systems has been completed. The major modules have all been implemented and final tweaking of these systems is in progress. The one 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 2009, the final implementation of this system will be completed and fully operational in the first quarter of FY10.
Result:	Conduct the work of Information Systems in an efficient manner.
Measure:	The percentage of general fund budget dedicated to this program will not increase from year to year, except re reflect increases in levels of service. <u>Update</u> The percentage of general fund budget dedicated to this program decreased from 3.18% in FY09 to 2.84% in FY10.

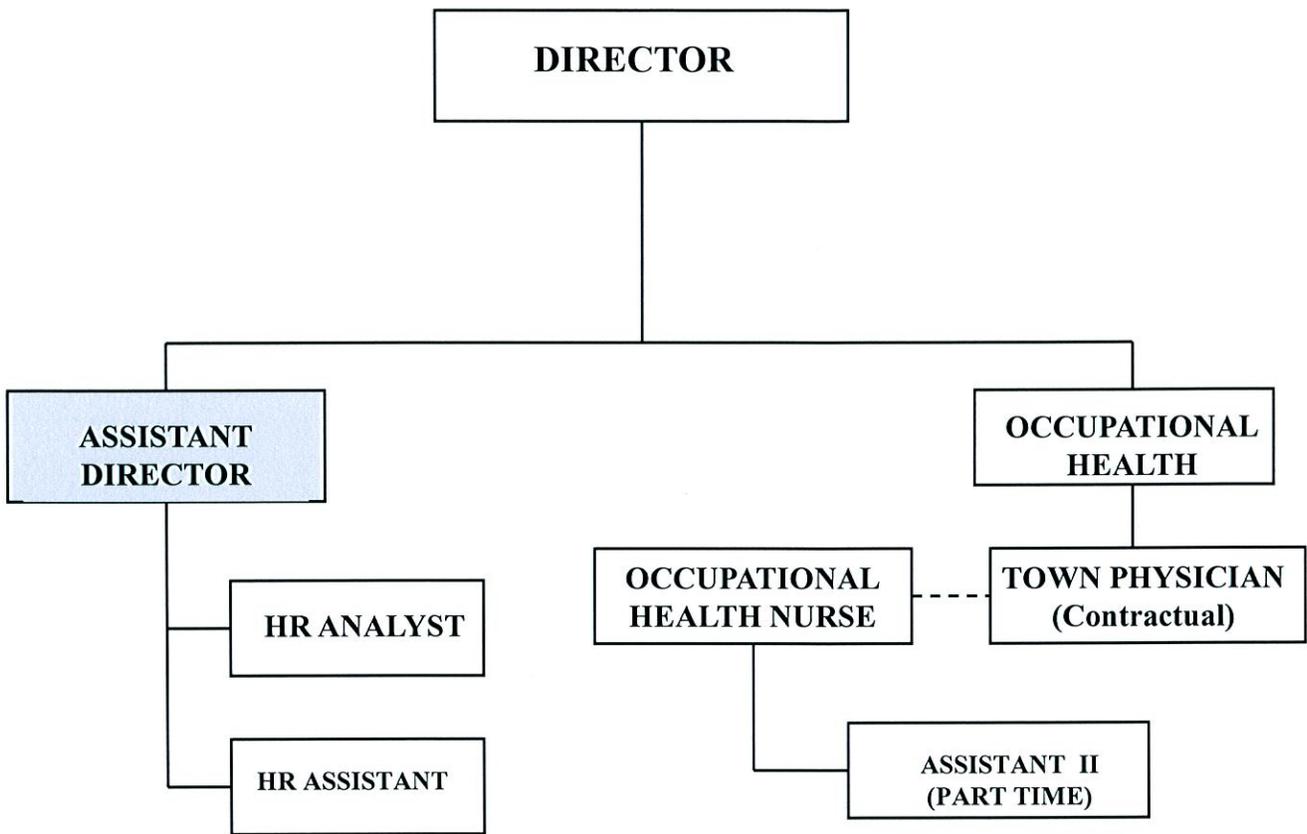
Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Computer Availability (%)	100%	100%	100%	100%
Computer Upgrades-Hardware & Software (# of Implementations)	125	150	170	155
Computer Connectivity (%)	100%	100%	100%	100%
Number of Failures (Reliability)	0	0	1	0
Provide Training and Support (# of People Trained/Assisted)	150	150	150	100
Number of Work Orders (Avg Per Year)	1570	1920	2105	2318
Number of Devices Supported	376	380	391	398
Number of Employees per Device	62.6	64	67	68
Response Times to Work Orders (ASAP)	2-4 hours	2-5 hours	3-4 hours	2-4 hours
Number of Off-Hour Calls for Service	25	22	20	19
Off Hour Response Time	1-3 Hours	1-3 hours	1-3 hours	1-2 hours

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Information Systems Manager	1.00	1.00	1.00	1.00
Systems Analyst	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00
Information Systems Specialist	3.00	3.00	3.00	3.00
Information Systems Support Specialist	0.00	0.00	0.00	0.00
	6.00	6.00	6.00	6.00



Human Resources







Human Resources

Key Results and Measurement Methodology

Key Result #1	Recruit and retain a productive workforce.
Measurement	<p>Maintain an employee turnover rate of 8.5% or lower</p> <p><u>2009 Update:</u> During the 2009 fiscal year, there were 28 separations from Town employment resulting in a 7.46% 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 19.0%.</p>
Key Result #2	Maintain a pay system that is competitive in the marketplace.
Measurement	<p>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.</p> <p><u>2009 Update:</u> Results of the 2009 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 competitive.</p>
Key Result #3	Establish and maintain policies that are administered consistently throughout the Town
Measurement	<p>Continue to revise and update Employee Personnel Manual and educate the organization on its use.</p> <p><u>2009 Update:</u> The Employee Personnel Manual was updated with a release date of October 1, 2009. The Department plans to review the Manual on an on-going basis, propose necessary revisions based on any changes to Federal and/or State law or organizational changes, and will distribute electronic updates to all employees.</p>



Human Resources

Key Result #4	Administer an employee health plan that is understandable, useful, and competitive.
Measurement	<p>Ensure employees' awareness and perception of the value of the benefit through informal employee feedback at open enrollment and during the year.</p> <p><u>2009 Update:</u> The structure of the plan meets the needs of employees and continues to be viewed as a valuable benefit. Detailed information and meetings regarding Open Enrollment was provided in November 2008 for the 2009 plan year. Medical plan changes included, but were not limited to, adjustments to copay amounts for office visits, pharmacy coverage copay amounts and an increase in lifetime maximum benefits from \$2 million to \$5 million. Employee feedback during open enrollment continues to indicate that the Town's health plan is understandable, competitive and appreciated.</p>
Key Result #5	Maintain a cost efficient and highly competitive health care plan.
Measurement	<p>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.</p> <p><u>2009 Update:</u> 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. The overall increase in Town's healthcare costs for the 2010 calendar year is approximately 7.4%. This is 3.1% lower than the current trend of 10.5% and is attributable to the Town's better than average claims experience, level of fixed costs negotiated for 2010, and medical plan changes to be implemented effective January 1, 2010. On-going cost control measures, including amendments to the medical plan, introduction of the buy up option, and self insuring dental benefits, will help control future costs.</p>
Key Result #6	Department will operate in the most efficient manner.
Measurement	<p>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.</p> <p><u>2009 Update:</u> The percentage of general fund budget dedicated to this program decreased from 1.08% in FY09 to 1.06% in FY10.</p>



Human Resources

PROGRAM: HUMAN RESOURCES 123

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	381,681	384,467	397,500	397,500	361,400	-9.08%
Employee Benefits	139,797	155,912	166,100	166,100	154,600	-6.92%
Contractual	158,502	151,420	135,000	145,700	137,300	1.70%
Commodities	27,307	32,745	27,500	31,400	36,000	30.91%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,587	1,452	1,500	1,500	1,500	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	708,874	725,996	727,600	742,200	690,800	-5.06%

Salaries and Wages:

Decrease due to upcoming retirements of the Director and the Assistant Director.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Increase due to retirement gifts

Commodities:

Increase due to copy machine related costs. Prior to Town Hall renovation, a copier was shared between the Town Manager's Office and HR. After the renovation, a separate copier was needed.



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.

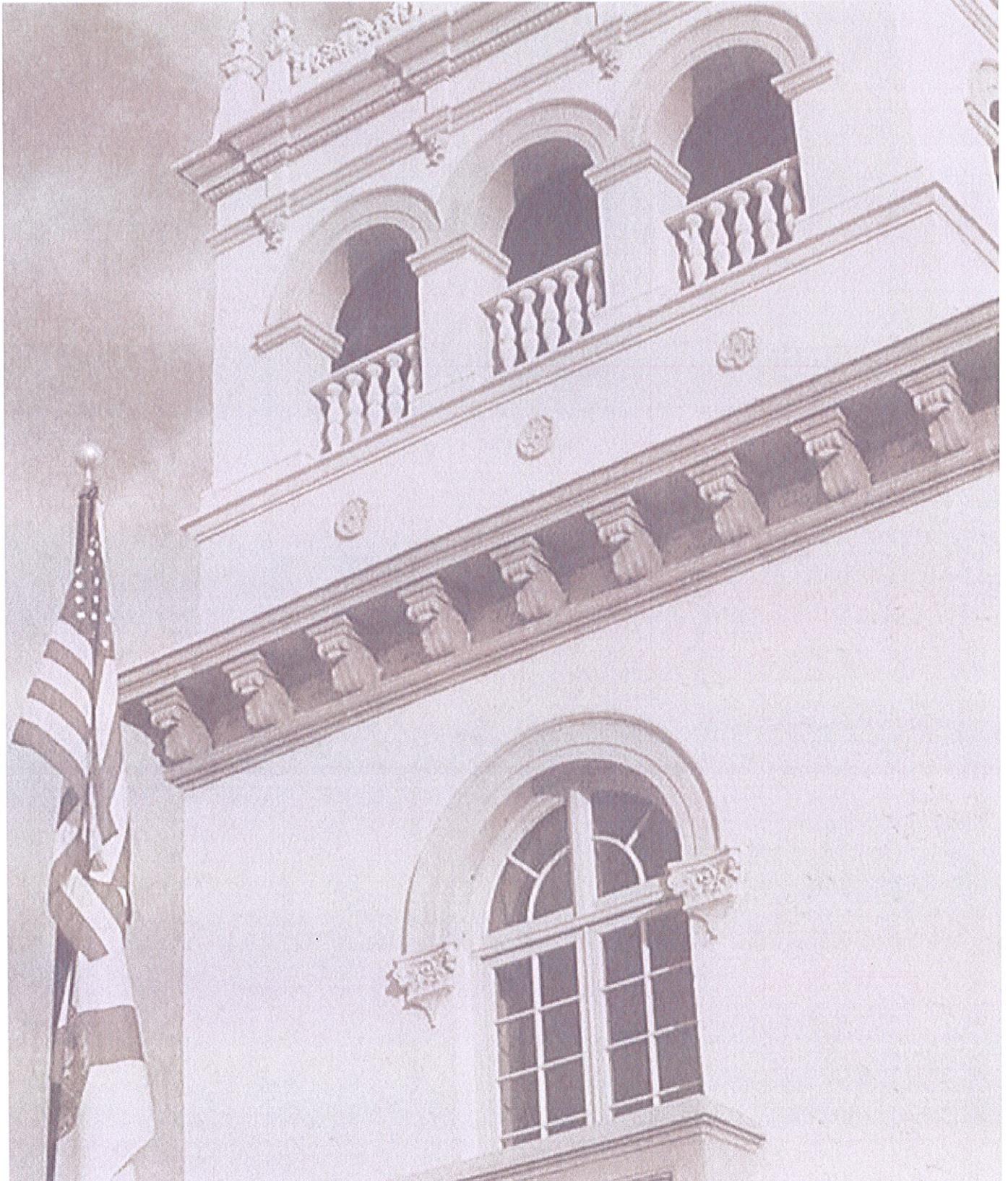
Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Respond to Requests for Applications	1,249	1,056	2,226	2,398
Process and Screen Applications	804	621	1,407	1,499
Administer Employment and Promotional Exams	693	502	693	932
Provide Training and Orientation to New Employees	52	28	17	47
Process Employee Performance Evaluations	420	371	360	390

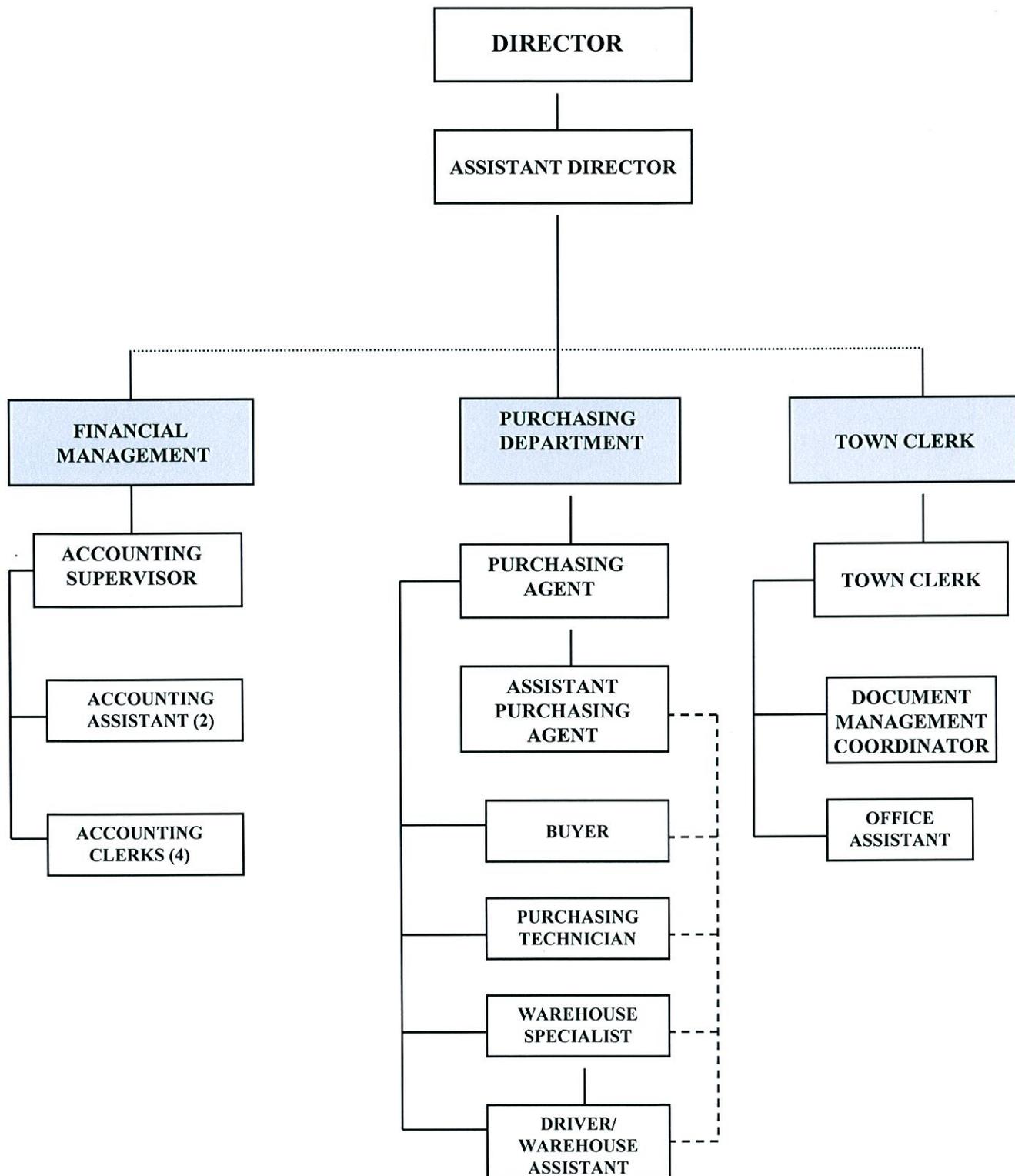
Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Director of Human Resources	0.80	0.80	0.80	0.80
Assistant Director	1.00	1.00	0.80	0.80
Occupational Health Nurse	1.00	1.00	1.00	1.00
Human Resources Analyst	0.30	0.30	0.60	0.60
HR Assistant*	1.30	1.30	1.25	1.25
Secretary II/Clinic (p/t)	0.50	0.50	0.50	0.50
	4.90	4.90	4.95	4.95

* During the FY09-FY10 Annual Budget Review the Human Resource Department was tasked with reviewing its organizational structure. Following detailed review of operations and responsibilities the Department eliminated one vacant Human Resource Assistant position. The two existing positions were partially funded thru the Human Resource 123 and the Self Insurance Fund (Health Benefit) 502 programs. The significant portion of the work supporting the management of the health benefit performed by that position will be outsourced in FY10; additionally, several systems will be implemented in order to enhance operational efficiencies and reduce overall costs. The FY2011 budget will reflect the reduction in staff.



Finance

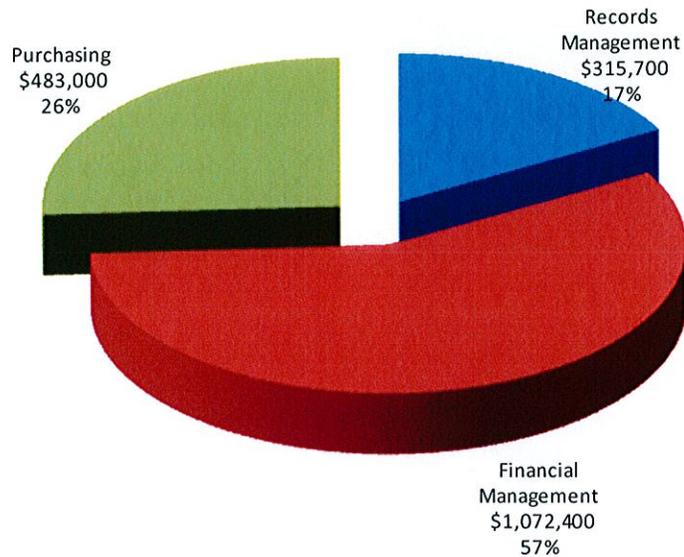






Finance

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



Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	1,103,738	1,129,970	1,205,700	1,133,500	1,136,000	-5.78%
Employee Benefits	447,906	462,310	504,911	486,700	494,900	-1.98%
Contractual	177,703	222,307	217,200	204,200	210,700	-2.99%
Commodities	30,832	29,917	25,600	25,100	24,100	-5.86%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	4,376	5,438	5,449	5,449	5,400	-0.90%
Other	-	-	-	-	-	0.00%
TOTALS	1,764,555	1,849,942	1,958,860	1,854,949	1,871,100	-4.48%

	FY2007	FY2008	FY2009	FY2010
Total Full Time Equivalent Employees	18.00	18.00	17.95	17.45

Changes to FTEs:

- -.5 Change position of Driver/Warehouse Clerk from a full time position to a part time position



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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	<ul style="list-style-type: none"> ■ 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. <p><u>2009 Results:</u></p> <ul style="list-style-type: none"> ▶ Received GFOA Distinguished Budget Presentation Award. Received outstanding ratings as follows: <table border="0" style="margin-left: 40px;"> <tr> <td style="text-align: center;"><u>FY2009</u></td> <td style="text-align: center;"><u>FY2008</u></td> <td style="text-align: center;"><u>FY2007</u></td> <td style="text-align: center;"><u>FY2006</u></td> <td style="text-align: center;"><u>FY2005</u></td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">12</td> <td style="text-align: center;">33</td> <td style="text-align: center;">24</td> <td style="text-align: center;">20</td> </tr> </table>	<u>FY2009</u>	<u>FY2008</u>	<u>FY2007</u>	<u>FY2006</u>	<u>FY2005</u>	2	12	33	24	20
<u>FY2009</u>	<u>FY2008</u>	<u>FY2007</u>	<u>FY2006</u>	<u>FY2005</u>							
2	12	33	24	20							
Key Result #2	Strong, sustainable fiscal position with established policies to guide decision-making.										
Measurement	<ul style="list-style-type: none"> ■ Maintain AAA General Obligation ratings with Moody's and Standard and Poor's ■ Fund Balance exceeds 25% of the operating budget. <p><u>2009 Results:</u></p> <ul style="list-style-type: none"> ▶ 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. ▶ FY09 Fund Balance represents 30% of operating budget 										



Finance

PROGRAM: RECORDS MANAGEMENT 131

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	176,034	192,553	206,000	207,500	178,000	-13.59%
Employee Benefits	76,690	81,354	88,900	82,400	79,300	-10.80%
Contractual	38,893	71,172	63,000	50,400	53,000	-15.87%
Commodities	4,313	2,793	4,200	3,600	4,100	-2.38%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	821	1,338	1,300	1,300	1,300	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	296,751	349,210	363,400	345,200	315,700	-13.13%

Salaries and Wages:

Decrease is due to savings from 2 of the three staff members taking the early retirement buyout program.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance, compounded by the 2 long term staff members taking the early retirement buyout.

Contractual:

The savings is due to the elimination of the charitable solicitation advertising costs as approved by the Town Council.



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
- Maintain Town Website
- Upload all minutes, agendas and audio

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. <u>Update</u> There were 14 election notices, of which 100% were published within the time limit required by State law. Two elections were held during FY09: the general municipal election; municipal mayoral run-off, and a mayoral recount.
Measure:	100% of candidates meet filing deadlines for campaign contribution and expenditure reports and personal financial statements. <u>Update</u> During the FY2009 election, there were 8 candidates, 2 Electioneering Committees, and 1 Political Action Committee, 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, Audio and Town Council Meeting Minutes in accordance with acceptable standards.
Measure:	All Town Council Summary Actions, Audio and Town Council meeting minutes are reported and posted in a timely manner. <u>Update</u> 100% of Town Council Summary Actions for FY08-09 were reported and posted on the website within two working days. All Town Council meeting minutes for FY08-09 were transcribed in time to be approved at the next Town Council meeting. All audio posted on the internet within 24 hours.
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. <u>Update</u> Includes 25 ordinances, 135 resolutions, 77 documents (agreements and contracts), 401 bulletin board postings, 79 board/commission applications and 37 vehicle certificates of title. <u>Update</u> All ordinances were published for legal notice within the time limit required by State law. <u>Update</u> 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:	<p><u>Update</u> 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.</p> <p><u>Update</u> 100% of public records requests are responded to within the time frame established by Florida Statutes.</p>
Result:	Conduct the work of the Town Clerk's Office in an efficient manner
Measure:	<p>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.</p> <p><u>Update</u> The percentage of general fund budget dedicated to this program decreased from .54% in FY09 to .47% in FY10.</p>

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Charitable Solicitation Permits Issued	124	112	119	158
All Other Permits Issued	16	16	13	13
Meetings Attended - Minutes Transcribed	60	58	65	93
Board/Commission Applications Processed	N/A	45	65	79
Public Records Requests	102	93	130	237

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Town Clerk	1.00	1.00	1.00	1.00
Document Management Coordinator	1.00	1.00	1.00	1.00
Secretary III	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00



Finance

PROGRAM: FINANCIAL MANAGEMENT 141

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	611,808	607,268	639,000	630,000	633,400	-0.88%
Employee Benefits	235,202	246,955	265,100	265,000	276,800	4.41%
Contractual	130,606	140,842	145,600	144,000	148,000	1.65%
Commodities	18,711	12,584	12,800	12,300	12,500	-2.34%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,588	1,651	1,700	1,700	1,700	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	997,915	1,009,300	1,064,200	1,053,000	1,072,400	0.77%

Salaries and Wages:

A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.



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. <u>Update</u> KRM's have been established for each program. Received Distinguished Budget Presentation Award and received 2 outstanding ratings in 27 categories, down from 12 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. <u>Update</u> The annualized returns through September 2009 were 5.96% for the 1 - 3 year bond fund the Merrill 1 - 3 year Government Index was 4.28%, and 8.52% for the Intermediate Bond Fund compared to the Barclays Capital Intermediate Aggregate of 9.17%. The Wachovia Evergreen Government Money Market return was .56%. The Merrill 3 month US Tbill Index rate was .39%. The blended yield for the fiscal year was 2.7%.
Result:	Sound financial and accountability system with established policies to guide decision-making
Measure:	AAA Bond rating, "clean" audit report with a minimal amount of management comments. <u>Update</u> Maintained AAA bond rating with Moody's and S&P reaffirmed the AAA Go rating and the AA+ Revenue Bond rating. Clean opinion from auditors for Town's financial statements. Received 5 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.
	<u>Update</u> The percentage of general fund budget dedicated to this program increased from 1.58% in FY09 to 1.60% in FY10.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Parking Tickets Issued	22,015	22,487	17,080	13,424
Parking Tickets Paid	20,060	20,502	14,887	11,653
Parking Ticket Collection Rate (not including penalties)	91.10%	91.20%	87.20%	86.80%
GO Bond Ratings				
Moody's Investor Services	Aaa	Aaa	Aaa	Aaa
Standard & Poor's	AAA	AAA	AAA	AAA
Investment Yield - Blended	4.5%	5.44%	3.37%	2.70%

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Finance Director	1.00	1.00	0.95	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
Accounting Clerk/Receptionist	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
	9.00	9.00	8.95	8.95



Finance

PROGRAM: PURCHASING 144

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	315,896	330,149	360,700	296,000	324,600	-10.01%
Employee Benefits	136,014	134,001	150,911	139,300	138,800	-8.03%
Contractual	8,204	10,293	8,600	9,800	9,700	12.79%
Commodities	7,808	14,540	8,600	9,200	7,500	-12.79%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,967	2,449	2,449	2,449	2,400	-2.00%
Other	-	-	-	-	-	0.00%
TOTALS	469,889	491,432	531,260	456,749	483,000	-9.08%

Salaries and Wages:

Savings is due to the conversion of the Driver/Warehouse Clerk from full time to part time.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance and the conversion of the Warehouse Clerk to part time



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. <u>Update</u> Implementation of new software to provide accurate data. Evaluation inventory items identifying obsolete items and revise stocking levels based on actual usage and addition of items for new equipment. Sources have been found to maximize return in disposal of the surplus items. Annual contracts have been established with major suppliers for automotive parts, safety products and tire remolds.
Result:	Good relationships with vendors to secure best bids from best vendors
Measure:	Maintain unbiased vendor selections. <u>Update</u> New sources of supplies are continually being explored. Vendor date base has been updated and interviews conducted with new suppliers. The use of internet postings has provided additional competition. State Contract use and participation in Co-Op contracts 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. <u>Update</u> The percentage of general fund budget dedicated to this program decreased from .79% in FY09 to .72% in 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. <u>Update</u> Bids, RFPs, RFQs and Quotes are advertised on DemandStar and the Town web site. This has resulted in identifying additional 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. The Purchasing Manual has been updated providing guidance to Town Departments



Finance Department

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Purchase Orders Written	1,650	1,385	1,965	1,579
Bids	11	23	28	25
Warehouse:				
Number of issues	9,450	6,850	3,082	(A)
Dollar value	\$423,800	\$270,419	\$260,865	(A)
Cost Avoidance	\$65,000	\$75,000	\$67,297	\$63,766
Dollars Spent Using Purchasing Card Program	\$950,000	\$1,007,685	\$1,079,490	\$1,013,301

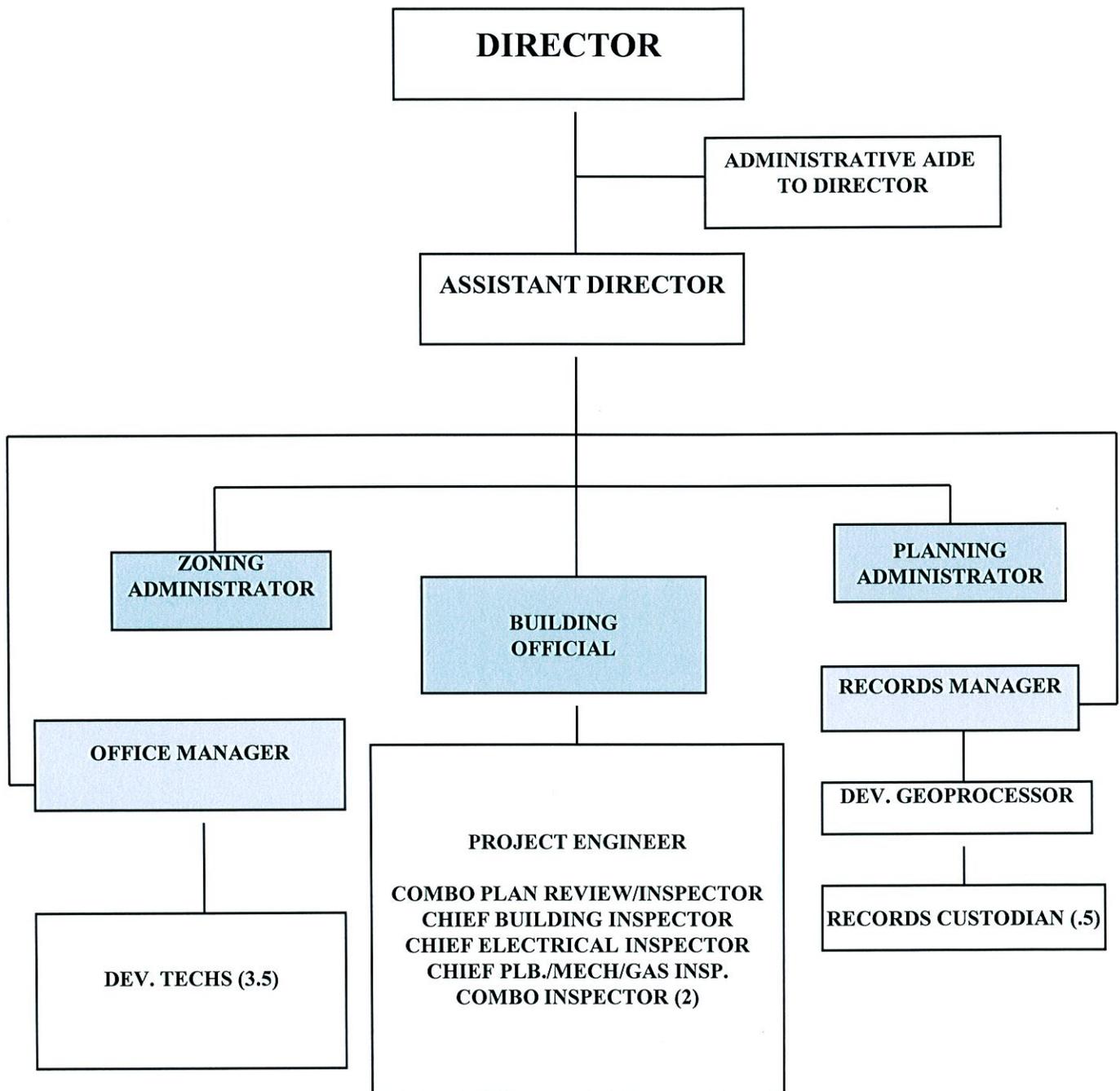
(A) - Due to the conversion to a new software system, and the need to write custom reports, this information is not available at the present time.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Purchasing Agent	1.00	1.00	1.00	1.00
Assistant Purchasing Agent	1.00	1.00	1.00	1.00
Buyer	1.00	1.00	1.00	1.00
Purchasing Technician	1.00	1.00	1.00	1.00
Warehouse Coordinator	1.00	1.00	1.00	1.00
Driver/Delivery Person	1.00	1.00	1.00	0.50
	6.00	6.00	6.00	5.50



Planning, Zoning and Building

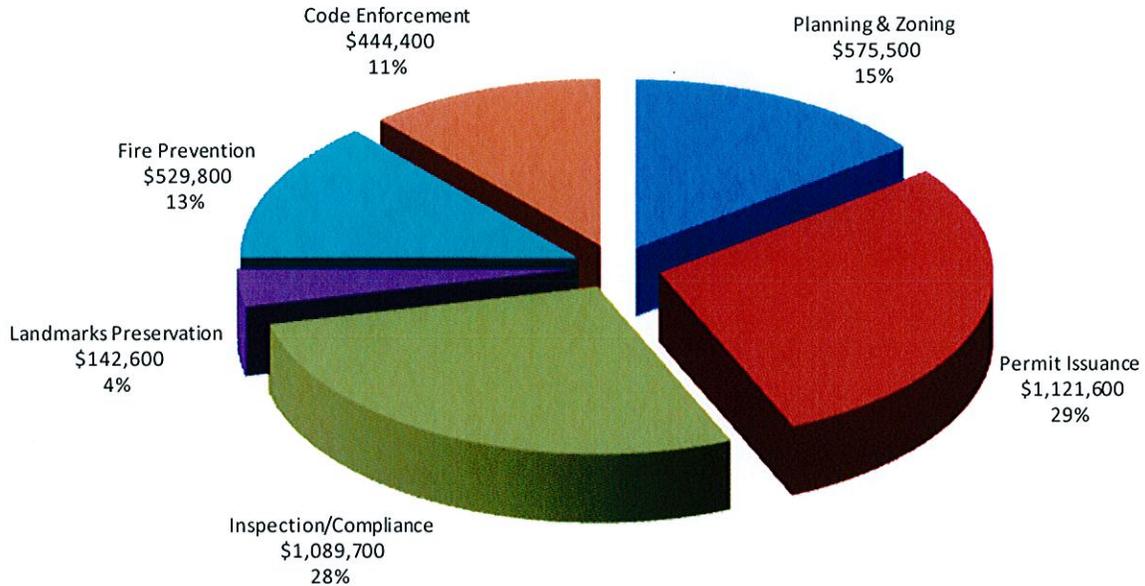






Planning, Zoning and Building

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



Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	1,752,688	2,022,639	2,160,000	2,158,500	2,131,300	-1.33%
Employee Benefits	755,207	870,212	965,300	959,200	949,200	-1.67%
Contractual	865,074	976,668	844,900	756,100	737,300	-12.74%
Commodities	50,050	54,738	67,700	67,500	67,100	-0.89%
Capital Outlay	12,297	7,368	107,500	107,500	7,500	-93.02%
Depreciation	14,323	11,197	11,200	11,200	11,200	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	3,449,639	3,942,822	4,156,600	4,060,000	3,903,600	-6.09%

	FY2007	FY2008	FY2009	FY2010
Full Time Equivalent Employees	27.50	29.00	29.25	28.75

Changes to FTEs:

- -.5 Elimination of a Development Review Coordinator to be replaced with a part time Office Assistant



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	<ul style="list-style-type: none"> ■ 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. ■ Track the percentage of failed inspections before and after development and implementation of the checklists. ■ Measure the ISO rating and individual component scores from year to year. <p><u>2009 Results:</u> Checklists are in use for a number of permit types. With the implementation of the new software system, these checklists are being scanned directly into the new computer system and are being used as a permanent record for each project. As the Department becomes more familiar with the new system, reports are being developed to track inspection information. The department underwent the ISO review process and is awaiting the results.</p>
Key Result #2	Customers fully informed of Department programs through adequate education/information.
Measurement	<p>Develop and disseminate brochures on Department programs and track through pre and post-survey the level of public awareness of Department programs.</p> <p><u>2009 Results:</u> During 2009, new and modified Permit Applications have been added to the Town's website. The department has initiated regular contractor meetings to disseminate information and address issues. These meetings are also attended by representatives of the Police, Fire and Public Works Departments. A departmental employee has recently been certified as a flood plain manager, and works with contractors and the public to provide information about FEMA and flood plain management issues in the Town.</p>
Key Result #3	Department activities promote a variety of Town-serving businesses.
Measurement	<p>Develop strategies for promoting Town-serving businesses. Track change in types of businesses and average size of businesses annually.</p> <p><u>2009 Results:</u> The final proposals related to a study of the Royal Poinciana Way corridor, which included methods to promote town-serving initiatives, are being considered in early FY2010. The Planning & Zoning Commission will be considering the town-serving ordinance in early FY2010 as well for possible modifications. The staff has instituted a new process for receiving annual reports from all properties with conditions of approval relating to their operations, to ensure that they are in conformance with approvals.</p>



Planning, Zoning and Building

Key Result #4	Department activities promote and maintain desirable neighborhoods.
Measurement	<p>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.</p> <p><u>2009 Results:</u> Landmark properties are being visited and assessed when reported or when observed in the field. 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 as time permits, with the intention of tracking condition of properties over time.</p>
Key Result #5	Review of construction plans in a timely manner which exceeds industry standards.
Measurement	<p>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.</p> <p><u>2009 Results:</u> Plan review of construction permits was slower in the beginning of the year, due to staff vacancies. Upon the appointment of a permanent plan reviewer, the department was able to return to its average processing time of less than 10 days for review. The department relies on outside contractors to perform plan review and inspections when permit activity is high. During FY2009, permit activity remained at the same level as previous years, although permit value dropped substantially. This reduction required less plan review and slightly fewer inspections, which was reflected in a commensurate reduction in costs for contract plan review and inspections. All inspections are completed within 24 hours of scheduling.</p>



Planning, Zoning and Building

PROGRAM: PLANNING AND ZONING 211

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	228,871	364,142	302,600	302,600	317,100	4.79%
Employee Benefits	97,666	115,250	119,200	116,700	113,800	-4.53%
Contractual	254,669	335,442	249,600	219,700	136,600	-45.27%
Commodities	5,691	5,287	7,500	7,500	8,000	6.67%
Capital Outlay	3,278	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	590,175	820,121	678,900	646,500	575,500	-15.23%

Salaries and Wages:

Increase due to reallocation of staff. A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Funding for completion of the EAR and the Royal Poinciana Phase I Study are no longer needed due to completion of these projects. Costs for zoning study items and traffic counts are proposed at \$50,000 for FY10. Printing costs are expected to decrease with completion of the EAR, and with increased use of digitized documents.



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

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

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 <u>Update</u> The department maintains a log of interpretations of the code of ordinances for use by all members of staff to maintain consistency and accuracy in 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, but this portion of the project was not funded. The Staff will be completing this activity in house due to funding constraints, and it has been scheduled for completion over the next twelve months.
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 <u>Update</u> The department has upgraded its application forms and the completeness and accuracy of applications continues to improve. The staff will be modifying applications in order to ensure that adequate information is provided to enable the Commissions and the Town Council to make informed decisions. The department continues to add checklists for various application processes, to improve our ability to review applications for completeness and accuracy.
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. <u>Update</u> Staff strives to improve its procedures continually to accommodate limited space and resources and decreased staff. The staff has lost the ability to adequately measure key results and workload indicators through the loss of the staff person trained in report-generation software used with the Town's new software system implemented in October of 2008. In FY2009, Staff revisited its comprehensive analysis of operations prepared in December, 2007, to institute any additional cost-cutting and efficiency measures.



Planning, Zoning & Building Department

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
	<u>Update</u> The percentage of general fund budget dedicated to this program decreased from 1.01% in FY09 to .86% in FY10.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Zoning Applications	70	70	55	56
Zoning Study Items	20	16	19	17
Zoning Inquiries	6,350*	4,700	4,000	3,040
ARCOM Applications	168	117	104	115
ARCOM Staff Approvals	250	155	101	285

*Yearly figures through 2006 are estimates only.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Director	0.70	0.70	0.70	0.70
Assistant Director	1.00	1.00	0.35	0.35
Zoning Administrator	1.00	1.00	1.00	1.00
Development Review Specialist	0.00	0.00	0.50	0.50
Planning Administrator	0.40	0.40	0.40	0.40
Administrative Aide	0.50	0.50	0.50	0.50
Office Manager	0.12	0.12	0.12	0.12
TOTAL	3.72	3.72	3.57	3.57



Planning, Zoning and Building

PROGRAM: PERMIT ISSUANCE 212

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	534,013	519,079	609,300	609,300	593,200	-2.64%
Employee Benefits	216,079	215,648	261,800	260,800	235,600	-10.01%
Contractual	273,134	252,385	271,400	181,600	271,300	-0.04%
Commodities	9,512	13,782	14,600	14,600	16,400	12.33%
Capital Outlay	9,019	7,368	102,500	102,500	2,500	-97.56%
Depreciation	2,597	2,597	2,600	2,600	2,600	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,044,354	1,010,859	1,262,200	1,171,400	1,121,600	-11.14%

Salaries and Wages:

Elimination of a Development Review Coordinator to be replaced with a part time Office Assistant in recognition of the slow-down in permit activity.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance, along with the decrease due to the elimination of the above position.

Contractual:

Anticipated costs for contract plan reviewers is expected to be lower in FY10 in conjunction with the slow-down in permit activity. Costs for digital scanning have been increased to address the significant amount of documents requiring storage, in an effort to avoid the need for additional storage space.

Commodities:

Additional computer software is scheduled for implementation in FY2010 to complement and improve operations within the Department.

Capital Outlay:

FY2009 reflected a one time acquisition of digital plan review software for \$95,000.



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:	The quality of life meets or exceeds the community's expectation
Measure:	Annual community survey indicates satisfaction level of 90% or better <u>Update</u> Town did not conduct an annual survey in 2009. The department has implemented customer satisfaction comment cards. Forty-four comment cards, both signed and unsigned, were received in FY2009, with 41 ranking the department with all 5's (the highest rating). Samples of comments are "extremely professional always...", "very happy with services", "this office is one of South Florida most organized offices", and "Your building department is superior in every way. Knowledge and courtesy has always been your hallmark".
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. <u>Update</u> New computer software for the processing of permits was instituted in October of 2009. The new system tracks permits from the point of submission through final certificate of completion. Average time for first review of building permit applications in 2010 continues to be under 10 days. The department is training replacement staff to prepare reports which will assist in tracking processing times. We continue to depend on contract plan reviewers, and as expected, contract costs have decreased as permit revenue decreased.
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. <u>Update</u> Within the past several months current records are being scanned on the same day as generated. Overall average for the year is within 3 days. The department has obligated any available funding for scanning stored property records, but a large backlog of records and plans remains. The new Laser-Fiche record retrieval program was instituted in the summer, and all files on the Department's obsolete digitizing software has been converted to Laser-Fiche. As soon as IS enables the scanning program within the department's permitting software, digitization will resume. The hardware and software have been purchased for the new digitized plan review software, and implementation will occur as document storage issues are resolved, and training occurs.



Planning, Zoning & Building Department

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.
	<u>Update</u> The percentage of general fund budget dedicated to this program decreased from 1.87% in FY09 to 1.68% in FY10.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Construction Permits Issued	8,600	7,891	7,438	7,946
Certificates of Occupancy Issued	26	49	46	27
Master Property Files Digitally Maintained	2,613	2,640	2,650	2,650
Number of Records Digitized	72,165	86,180	48,500	38,488
Number of Days to Scan Current Records	14	7	5	3
Property Record Inquiries On-Site	640	696	833	668
Property Record Inquiries-Telephone	750	900	1,050	1,285
Number of Special Plan Reviews Conducted*	1,448	2,595	2,161	3,752

*Special Plan Reviews were tracked by permits in previous years. Due to a change in fee calculations, special plan reviews are now tracked by # of pages reviewed (FY09 = 3,752 pages).

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Director	0.00	0.00	0.15	0.15
Assistant Director	0.00	0.00	0.30	0.30
Building Official*	1.00	1.00	0.50	0.50
Planning Administrator	0.30	0.30	0.30	0.30
Administrative Aide	0.30	0.30	0.30	0.30
Chief Construction Inspectors	0.30	0.30	0.30	0.30
Plan Reviewer	0.70	0.70	0.70	0.70
Development Geoprocessor	1.00	1.00	1.00	1.00
Storm Water Engineer	0.50	0.50	0.50	0.50
Permit Technician	1.00	1.00	1.00	1.00
Office Manager	0.53	0.53	0.53	0.53
Development Review Specialist	1.00	1.00	1.00	0.50
Development Review Coordinator	1.50	1.50	1.50	1.50
Records Manager	1.00	1.00	1.00	1.00
	9.13	9.13	9.08	8.58

*Position formerly classified as Assistant Building Official



Planning, Zoning and Building

PROGRAM: INSPECTION & COMPLIANCE 213

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	614,665	550,494	574,200	589,600	586,100	2.07%
Employee Benefits	248,863	213,895	233,500	232,500	237,200	1.58%
Contractual	284,597	316,137	224,200	247,700	232,800	3.84%
Commodities	16,785	22,591	20,700	20,700	20,000	-3.38%
Capital Outlay	-	-	5,000	5,000	5,000	0.00%
Depreciation	11,726	8,600	8,600	8,600	8,600	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,176,636	1,111,717	1,066,200	1,104,100	1,089,700	2.20%

Salaries and Wages:

Overtime costs have been increased to reflect actual expenditures in FY09. These costs were incurred to address existing workload and reduction in staff.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Increase reflects increased costs for legal advice and litigation.



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 and construction activities. This division is also responsible for the issuance of 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. <u>Update</u> 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. In 2009, the new software system enabled entering inspection results on the same day at the same rate as 2008.
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. <u>Update</u> The Department's average processing time is within 10 days of receipt for those licenses needing zoning review. License applications which do not require zoning approval are usually processed while the customer waits, but in no event, in more than 2 days. This compares to 15 days and 2 days, respectively, in FY 2008. This figure dropped considerably as a result of implementation of new software, which also allowed for annual business tax renewal processing in 3 days, versus the 2 weeks that the previously required for this process. The department has also initiated, with its new permitting software system, the ability to review all construction permits for conformance to the Business Tax program.
Result:	Delinquent payments of business tax receipts reduced.
Measure:	Software in process of acquisition to measure this result. Specifics will be established upon installation. <u>Update</u> 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 and the loss of a position, we are unable to pursue delinquent payments to the same extent as in the past. The department is trying to implement the first step in collections through its new software system, to assist the Code Division in handling code actions related to collections.



Planning, Zoning & Building Department

Result:	Maintain professional certifications to ISO standards
Measure:	Maintenance of professional certifications at twice the minimum CEUs required. <u>Update</u> Certifications continue to be maintained at twice the minimum required levels, and will continue as funding allows, to enable additional points to be awarded through the ISO rating system.
Result:	Conduct the work of Inspection and Compliance 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. <u>Update</u> The percentage of general fund budget dedicated to this program increased from 1.58% in FY09 to 1.63% in FY10.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ACTUAL
Construction Inspections	21,500	25,969	25,112	22,032
Number of Business Tax Receipts 9/30	2,550	2,160	2,269	2,201

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Director	0.20	0.20	0.10	0.10
Assistant Director	0.00	0.00	0.30	0.30
Building Official	0.00	0.00	0.50	0.50
Administrative Aide	0.20	0.20	0.20	0.20
Building Inspector	1.00	1.00	1.00	1.00
Chief Construction Inspectors	2.70	2.70	2.70	2.70
Combination Inspector	1.30	1.30	1.30	1.30
Code Compliance Officer II	1.00	0.00	0.00	0.00
Code Compliance Officer I	1.50	0.00	0.00	0.00
Storm Water Engineer	0.50	0.50	0.50	0.50
Development Review Specialist	1.00	1.00	0.50	0.50
Development Review Coordinator	0.50	0.50	0.50	0.50
	9.90	7.40	7.60	7.60



Planning, Zoning and Building

PROGRAM: LANDMARKS PRESERVATION 214

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	55,189	52,471	58,200	59,700	54,800	-5.84%
Employee Benefits	21,934	22,777	23,300	23,300	23,100	-0.86%
Contractual	45,494	53,673	61,900	79,900	63,600	2.75%
Commodities	387	305	1,100	1,100	1,100	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	123,004	129,226	144,500	164,000	142,600	-1.31%

Salaries and Wages:

Salaries have decreased due to a long term employee leaving the Town at the end of FY08 as part of the Early Retirement Incentive Program (ERIP). The replacement was hired at a lower point in the salary range.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.



Planning, Zoning & Building Department

PROGRAM: LANDMARKS PRESERVATION 214

Mission: This division exists to serve the Town's desire to maintain its 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 <u>Update</u> The department continues to heavily promote its historic preservation program. 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, and work on this survey commenced at the end of FY2009, and will be completed by the end of FY2010.
Result:	Make sure Landmarked properties are maintained to acceptable standards
Measure:	Coordination with Code Enforcement and on site inspections by Preservation Foundation. <u>Update</u> 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. <u>Update</u> The percentage of general fund budget dedicated to this program remained unchanged from .21% for FY09 to .21% for FY10.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Landmark Properties Designations/Undesignations Considered	4	1	10	7
Tax Abatements Considered	4	5	4	3
Certificate of Appropriateness Applications	40	32	26	18
Designation Reports Updated	4	5	4	1

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Director	0.10	0.10	0.10	0.10
Planning Administrator	0.30	0.30	0.30	0.30
Office Manager	0.35	0.35	0.35	0.35
	0.75	0.75	0.75	0.75



Planning, Zoning and Building

PROGRAM: FIRE PREVENTION 215

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	319,950	339,751	331,600	327,500	301,000	-9.23%
Employee Benefits	170,665	187,682	195,100	188,500	200,300	2.67%
Contractual	7,180	5,137	7,700	7,700	16,400	112.99%
Commodities	17,675	5,272	14,500	14,300	12,100	-16.55%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	515,470	537,842	548,900	538,000	529,800	-3.48%

Salaries and Wages:

The reduction reflects the retirement of a senior employee. There has been a cost savings over the past ten months by using Step-Up individuals from the operations division.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

The increase in this category is due to software maintenance on new, web-based inspection software that is more efficient and provides improved data reporting.

Commodities:

The main reduction in Commodities is the reallocation of Computer Software to Software Maintenance.



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 <u>Update</u> 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 <u>Update</u> The Fire Rescue Department has established a volunteer Fire Corps Program headed by our Community Education Coordinator through 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 program was developed on how to use fire extinguishers safely and 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. <u>Update</u> Completed CPR & AED training for residents and employees of local businesses. We reach our target to teach 45 or more CPR & AED classes to Town residents and businesses with a total number of 800 people 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 <u>Update</u> 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 Town Ordinance requiring a fee for excessive false alarms has reduced fire false alarms by over 21% this 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 <u>Update</u> The percentage of general fund budget dedicated to this program increased from .82% in FY09 to .79% in FY10.



Planning Zoning and Building

PROGRAM: FIRE PREVENTION 215

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Occupancies Inspected	862	1,244	1,650	1,850
Code Violations Corrected	482	190	285	326
Hours of Inspection	1,023	928	969	982
Number of Buildings	632	624	653	682
Fire Loss	\$227,500	\$5,079,240	\$933,870	\$62,300
Value of Property Protected	11.95B	13.1B	13.77B	13.249B
Plans Reviewed	612	340	381	312
Technical Inspections	72	78	104	148
Fire Prevention Revenue	\$63,364	\$68,931	\$92,801	\$179,855
Citizens' Fire Academy Participants	22	0*	25	23

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Fire Marshal	1.00	1.00	1.00	1.00
Administrative Lieutenant	0.00	0.00	0.00	0.00
Fire Prevention Officer	2.00	2.00	2.00	2.00
Office Assistant	1.00	1.00	1.00	1.00
	4.00	4.00	4.00	4.00



Planning, Zoning and Building

PROGRAM: CODE ENFORCEMENT 216

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	-	196,702	284,100	269,800	279,100	-1.76%
Employee Benefits	-	114,960	132,400	137,400	139,200	5.14%
Contractual	-	13,894	30,100	19,500	16,600	-44.85%
Commodities	-	7,501	9,300	9,300	9,500	2.15%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	-	333,057	455,900	436,000	444,400	-2.52%

Salaries and Wages:

Reduction due to mid-level salary replaced by entry level salary for current opening.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Reduction due to the elimination of legal advice fees and professional services (valet parking review fee) and cuts in professional development, postage, vehicle maintenance expenses and printing expenses



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:

1. Conduct inspections and investigate code and ordinance violations
2. Issue code enforcement citations to violators
3. Attend Code Enforcement Board meetings/hearings
4. 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:	<p>Develop and disseminate brochures on ordinances that pertain to the construction and landscape industries.</p> <p>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.</p> <p><u>Update:</u> During FY2009, the Code Enforcement Unit distributed brochures covering a wide variety topics such as: summary of Hours, Noise and Parking Regulations for Landscape Personnel (written in both English and Spanish); summary of Emergency Water Use Regulations; summary of Construction Hours, Noise and Parking Regulations for Contractors and Others; and Lawn Maintenance Equipment Noise (Leaf Blowers). Additionally, in FY2009, the Code Enforcement Unit assumed responsibility for the processing of door to door solicitation permits and the Town's Feral Cat program.</p> <p>FY2009 statistics:</p> <table style="width: 100%; border: none;"> <tr> <td>Complaints: Received</td> <td style="text-align: right;">733</td> <td>Inspections Completed</td> <td style="text-align: right;">2,059</td> </tr> <tr> <td>Self Initiated</td> <td style="text-align: right;">794</td> <td>Warnings Issued</td> <td style="text-align: right;">1,037</td> </tr> <tr> <td>Notices of Violation Issued</td> <td style="text-align: right;">309</td> <td>Cases to Code Board</td> <td style="text-align: right;">143</td> </tr> </table>	Complaints: Received	733	Inspections Completed	2,059	Self Initiated	794	Warnings Issued	1,037	Notices of Violation Issued	309	Cases to Code Board	143
Complaints: Received	733	Inspections Completed	2,059										
Self Initiated	794	Warnings Issued	1,037										
Notices of Violation Issued	309	Cases to Code Board	143										
Result:	Continually examine and improve systems/procedures for greater efficiency and effectiveness of code enforcement.												
Measure:	<p>Conduct outreach efforts to the community and construction/landscape industries to educate, exchange information and ideas at a minimum of once per year.</p> <p>On at least a quarterly basis, conduct training and provide direction to police and code enforcement officers on current code enforcement initiatives.</p> <p><u>Update:</u> 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.</p> <p>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.</p>												



Planning Zoning and Building

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 decreased from .68% in FY09 to .66% in FY10.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Code Violation Reports	3,100	4,500	2,083	1,527
Code Violation Cases Scheduled for CEB	325	470	296	143

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Support Services Captain	0.00	0.50	0.50	0.50
Support Services Sergeant	0.00	0.50	0.50	0.50
Code Enforcement Officer II	0.00	1.00	1.00	1.00
Code Enforcement Officer I	0.00	1.50	1.50	1.50
Parking/Code Enforcement Specialist	0.00	0.50	0.75	0.75
	0.00	4.00	4.25	4.25

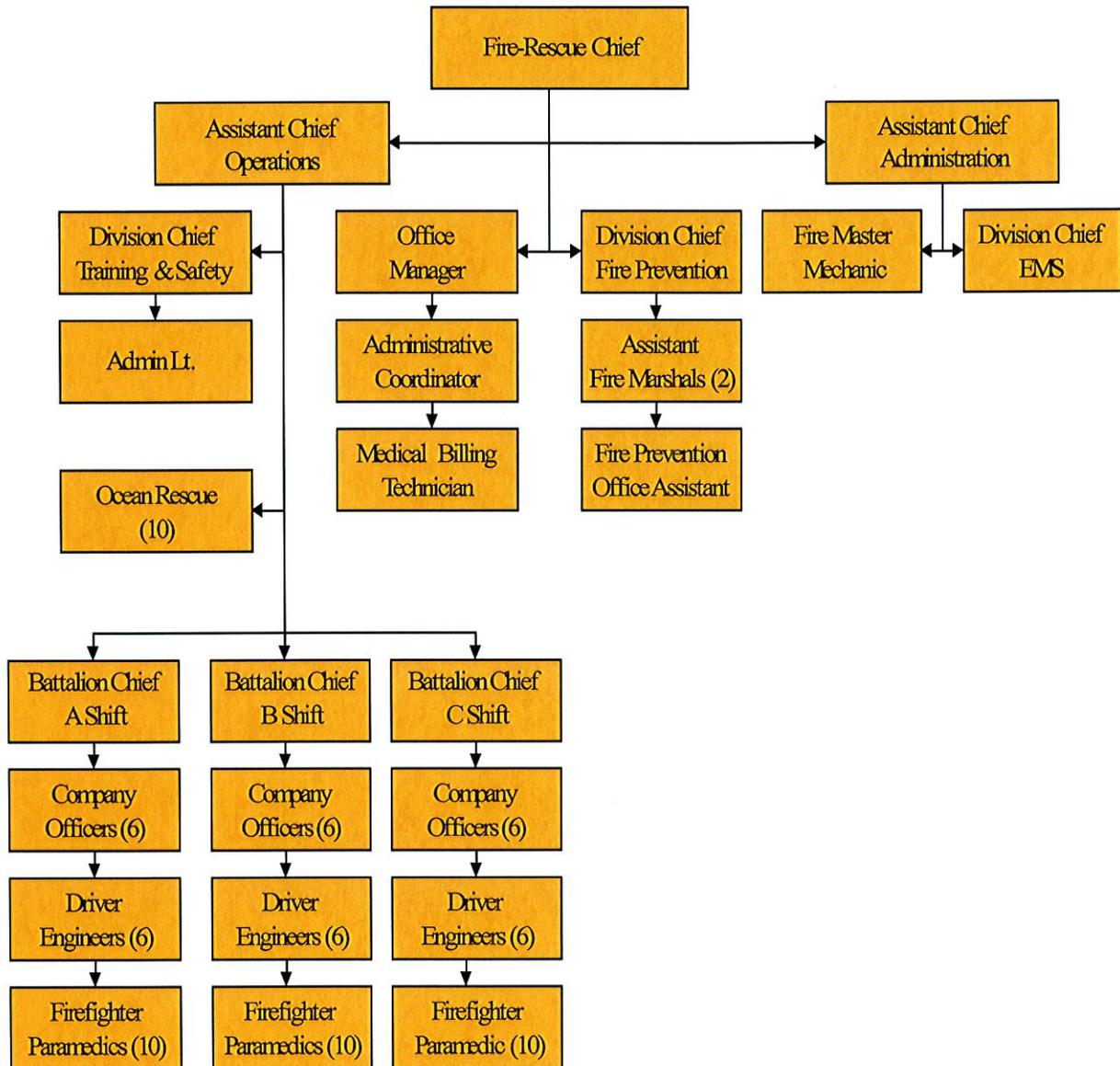


Fire-Rescue





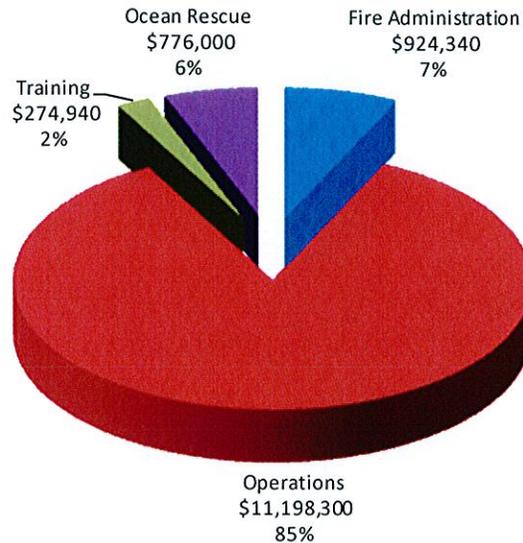
Fire-Rescue





Fire-Rescue

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



Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	6,211,786	6,182,436	6,768,700	6,707,000	7,258,600	7.24%
Employee Benefits	3,631,953	3,904,332	4,024,919	4,019,400	4,543,440	12.88%
Contractual	251,588	183,740	205,390	198,000	199,140	-3.04%
Commodities	428,693	375,863	339,390	345,900	318,100	-6.27%
Capital Outlay	168,706	84,768	64,200	83,800	56,000	-12.77%
Depreciation	295,419	622,196	622,217	622,200	798,300	28.30%
Other	95,000	93,403	-	-	-	0.00%
TOTALS	11,083,145	11,446,738	12,024,816	11,976,300	13,173,580	9.55%

	FY2007	FY2008	FY2009	FY2010
Full Time Equivalent Employees	91.00	90.50	90.50	90.20

Changes to FTEs:

- -.5 Eliminate part time mechanic assistant
- .2 Police mechanic to assist Fire-Rescue



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Fire-Rescue

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. <u>Update:</u> The first Palm Beach Fire Rescue unit arrived on the scene of emergency calls in 8 minutes or less 93.64% of the time.
Measurement	EMS Transports - Transport to designated hospitals 90% of the time <u>Update:</u> 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 <u>Update:</u> 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 10 to reduce the realized hazard to personnel when pulling into and out of the North Fire-Rescue station.
Key Result #3	Reduce property loss in residential buildings
Measurement	Confine fires to Building of Origin in at least 90% of all residential fires <u>Update:</u> 100% confinement of fires to building of origin in 13 structure fires for FY 09. 100% of those were confined to the building of origin.
Key Result #4	Continually improve the CPR and AED capability of the Town through training and education
Measurement	Provide American Heart Association CPR & AED programs for target groups within the Town. <u>Update</u> Completed CPR & AED training for residents and employees of local businesses. We reach our target to teach 45 or more CPR & AED classes to Town residents and businesses with a total number of 800 people trained.



Fire-Rescue

PROGRAM: FIRE ADMINISTRATION 411

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	440,990	384,553	520,600	520,100	527,500	1.33%
Employee Benefits	230,633	239,241	274,200	270,800	286,600	4.52%
Contractual	51,987	48,461	48,290	49,300	47,040	-2.59%
Commodities	19,295	18,594	18,990	19,000	14,700	-22.59%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	19,611	47,517	47,517	47,500	48,500	2.07%
Other	-	-	-	-	-	0.00%
TOTALS	762,516	738,366	909,597	906,700	924,340	1.62%

Salaries and Wages:

The slight increase in this category reflects merit increases for eligible personnel with an offset for a reduction in overtime. A wage freeze was instituted for all employees for the fiscal year 2010. Overtime has been reduced with the use of flexible schedules and improved technology.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Change in the Contractual category includes a reduction our data line / radio base account, reallocation and reduction within the phone accounts, and the reallocation of software maintenance from the Commodities category.

Commodities:

The overall change in this category includes a reduction in office supplies, the reallocation of software maintenance to the Contractual category, and a reduction in membership dues.



Fire-Rescue

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. <u>Update</u> Began internal review of policies 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. Began migrating to a Standard Operating Guideline format.
Result:	Maximize EMS transport revenue through efficient, timely filing of claims
Measure:	Maintain collection rate of 85% or better <u>Update</u> The collection rate on FY09 invoices to date is 90.79%. The introduction of the new cashing has resulted in an increased collection rate.
Result:	Maintain ISO classification
Measure:	Review policies and procedures to maintain best possible ISO Fire Insurance rating. <u>Update</u> Fully implemented new software to ensure 100% documentation of fire activities required to maintain a positive ISO class rating. ISO evaluation to commence in January 2010.
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. <u>Update</u> The percentage of general fund budget dedicated to this program increased from 1.35% in FY09 to 1.38% in FY10.



Fire-Rescue

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
EMS Transport Revenue	\$428,294	\$349,533	\$341,880	\$384,368

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Fire-Rescue Chief	1.00	1.00	1.00	1.00
Assistant Chief, Administration Chief	1.00	1.00	1.00	1.00
EMS Division Chief (EMS Coordinator)	0.00	0.00	0.00	0.00
Administrative Lieutenant	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00
Administrative Coordinator (Secretary II)	1.00	1.00	1.00	1.00
EMS Billing Technician	1.00	1.00	1.00	1.00
TOTALS	6.00	6.00	6.00	6.00



Fire-Rescue

PROGRAM: OPERATIONS 417

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	5,660,223	5,678,541	6,136,900	6,076,900	6,146,600	0.16%
Employee Benefits	3,343,392	3,601,644	3,689,000	3,683,100	3,916,900	6.18%
Contractual	121,712	61,229	70,200	61,800	62,700	-10.68%
Commodities	387,602	338,184	312,000	314,100	287,900	-7.72%
Capital Outlay	164,731	76,384	64,200	83,800	50,000	-22.12%
Depreciation	275,808	574,679	574,700	574,700	734,200	27.75%
Other	95,000	93,403	-	-	-	0.00%
TOTALS	10,048,468	10,424,064	10,847,000	10,794,400	11,198,300	3.24%

Salaries and Wages:

A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Contracted services increased slightly due to requirements for ISO; however, this was more than offset by reductions in radio repair, vehicle maintenance, and equipment maintenance.

Commodities:

This category reflects a reduction in fuel expenses based on the current fuel costs and fuel saving realized by modifying our response procedures. There is also a significant reduction in minor operating equipment to reflect the purchase of replaceable items such as saw blades, hose, small tools, etc.

Capital Outlay:

The Department is not requesting any capital equipment during fiscal year 2010; however, funding for the annual EMS Grant is included in this category. The increase in depreciation reflects the purchase of new apparatus that will be included in the Equipment Replacement Fund.



Fire-Rescue

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 <u>Update</u> The first Palm Beach Fire Rescue unit arrived on the scene of emergency calls in 8 minutes or less 93.64% of the time.
Result:	Minimize property loss as a result of structure fires
Measure:	Contain structure fires to building of origin 80% of the time <u>Update</u> 100% confinement of fires to building of origin in 13 structure fires for FY09. 100% were confined to the building of origin.
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 <u>Update</u> The first Palm Beach Fire Rescue unit arrived on scene of medical emergencies in 7 minutes or less 96.46% of the time.
Result:	Minimize time between arrival and transport on cardiac, stroke and trauma alerts
Measure:	Meet or exceed industry standards for treatment and rapid transport <u>Update</u> 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 <u>Update</u> 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. 100% re-certification in 2010 for all personnel.



Fire-Rescue

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.
	<u>Update</u> The percentage of general fund budget dedicated to this program increased from 16.11% in FY09 to 16.75% in FY10.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Number of Medical Calls	1,134	1,559	1,507	1,319
Average Response Time (EMS)	4:44	4:43	6:17	4:32
Number of Patients	1,134	1,714	1,595	1,352
Number of Transports	685	1,061	971	920
Number of Fire Calls	951	1,326	1,369	1,175
Average Response Time (Fire)	5:37	5:27	7:23	5:34
Fire Loss	\$227,500	\$5,079,240	\$1,671,190	\$215,500

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Assistant Chief, Operations	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
F/F, D/O, Paramedic	50.00	50.00	50.00	50.00
Fire Mechanic	1.00	1.00	1.00	1.20
Mechanic Assistant	0.00	0.50	0.50	0.00
TOTAL	74.00	74.00	74.50	74.20



Fire-Rescue

PROGRAM: TRAINING 418

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	110,573	119,342	111,200	110,000	116,500	4.77%
Employee Benefits	57,928	63,447	61,719	65,500	60,140	-2.56%
Contractual	77,889	74,050	86,900	86,900	85,200	-1.96%
Commodities	21,796	19,085	8,400	12,800	7,100	-15.48%
Capital Outlay	3,975	8,384	-	-	6,000	100.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	272,161	284,308	268,219	275,200	274,940	2.51%

Salaries and Wages:

A wage freeze was instituted for all employees for the fiscal year 2010. Staff allocated to this program changed from FY09 to FY10.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

The completion of the new training facility in Palm Beach County will allow the Department to reduce outside training costs in the Contracted Services account.

Commodities:

The reduction in minor operating equipment reflects only the purchase of minimal materials for training demos.

Capital Outlay:

The Capital Outlay costs are ISO requirements for pump and hydrant training props.



Fire-Rescue

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, Hazardous Materials, 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. <u>Update</u> Conduct 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 <u>Update</u> Conduct Medical protocol testing for 100% of new paramedics with Mega-Code Kelly under the direction of the Department's Medical Director. Continue 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 <u>Update</u> Conduct Live Fire training for 80% of personnel using the Burn Building located at the PBCFR Regional Training Center
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. <u>Update</u> Conduct 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.
Result:	Enhance Hazardous Materials response capabilities through NFPA approved Haz. Mat. training
Measure:	Provide training for 80% of department personnel an 8 hour Hazardous Materials refresher course through on-line sessions. <u>Update</u> Provide hazardous materials training refresher on-line class for May 2010 for 80% of operations personnel to comply with NFPA 472 and OSHA 29 CFR 1910.120(q)



Fire-Rescue

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. <u>Update</u> Conduct Live Fire training for 80% of personnel using the 6 story tower located at the PBCFR Regional Training Center for truck operation tactics.
Result:	Enhance probationary training through the use of the Field Training Officers.
Measure:	Provide training, testing and follow-up for 100% of department probationary personnel throughout their probationary year. <u>Update:</u> 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 approved PALS training.
Measure:	Provide training for 100% of department Paramedic personnel through the Medical Director on approved PALS certification courses. <u>Update:</u> Conduct PALS training for 100% of personnel under the direction of Medical Director.
Result:	Enhance EMS response capabilities through Emergency Response to Terrorism Course
Measure:	Provide training for 80% of department personnel with a 4 hour EMS Emergency Response to Terrorism training course through on-line sessions. <u>Update:</u> Conduct training for 80% of personnel through on-line sessions for the development of skills necessary to recognize basic concepts for first-responder awareness at the scene of a potential terrorist incident.
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. <u>Update</u> The percentage of general fund budget dedicated to this program increased from .40% in FY09 to .41% in FY10.
Result:	Enhance Hazardous Materials response capabilities through a Radiation Safety course
Measure:	Provide training for 80% of personnel with a 3 hour Radiation Safety training course through on-line sessions <u>Update:</u> Conduct training on-line for May 2010 for 80% of personnel for the development of skills necessary to recognize basic concepts of radiation and radiation protection to comply with OSHA 29 CFR 1910.97
Result:	Enhance emergency vehicle operator response capabilities through Fleet Program training courses.
Measure:	Provide training for 100% of personnel with a 6 hour Fleet Driving Program course through on-line sessions <u>Update:</u> Conduct training on-line for 100% of emergency vehicle operators for the development of skills necessary to respond safely on emergency and non-emergency activities.



Fire-Rescue

Result:	Enhance Officers and Step-up Officers leadership, management and organizational behaviors through Brunacini's Functional Boss Behaviors training courses through on-line sessions
Measure:	Provide training for 100% of Officers and Step-up officers with a 4 hour Brunacini Functional Boss Behaviors training course through on-line sessions <u>Update:</u> Conduct training on-line for 100% of Officers and Step-up Officers for the development of skills necessary for leadership, management and organizational behaviors.
Result	Enhance Fire Suppression response capabilities through training drills
Measure:	Conduct training drills for 80% of department personnel under simulated and controlled conditions <u>Update:</u> Conduct 8 (3-hour) drills yearly, 4 multiple-company (3-hour) drills yearly, 2 night (3-hour) drills yearly for 80% of the personnel

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Annual Training Hours	47,000	46,916	0*	10,944

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY20 10
Training and Safety Officer	1.00	1.00	1.00	1.00

* This figure represents the documented training hours with the Target Safety on-line resource system. Actual hands on training, daily equipment familiarization checks, and driver training etc. are not captured within this data result.



Fire-Rescue

PROGRAM: OCEAN RESCUE 432

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	452,080	473,404	492,300	420,500	468,000	-4.94%
Employee Benefits	275,943	281,497	285,400	269,000	279,800	-1.96%
Contractual	4,812	4,210	5,500	4,400	4,200	-23.64%
Commodities	10,005	9,837	12,300	9,800	8,400	-31.71%
Capital Outlay	5,715	20,318	-	-	-	0.00%
Depreciation	8,342	15,637	15,600	15,600	15,600	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	756,897	804,903	811,100	719,300	776,000	-4.33%

Salaries and Wages:

Reduction is due to the retirement of senior staff.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Reduction due to minor cuts in accounts such as vehicle/equipment maintenance and training.

Commodities:

Reduction due to minor cuts in various supply accounts (i.e. medical, office, data processing) and fuel expenses.



Fire-Rescue

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:

1. Maintain accreditation as set forth by the United States Lifesaving Association
2. Ensure that lifeguards maintain top physical conditioning
3. Participate in first-aid training programs, parking enforcement and local sea turtle conservation program
4. Inform public of hazards through signs, condition boards, flags, beach report and verbal
5. Continually train staff in environmental conditions and hazards, medical skills, and rescue techniques
6. 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. <u>Update:</u> 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. <u>Update:</u> The national standard is a minimum of 16 hours annually per lifeguard. The unit performed 72 training exercises in FY2009.												
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. <u>Update:</u> The unit currently has 70% 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. <u>Update:</u>												
	<table border="0"> <thead> <tr> <th></th> <th>FY 2008</th> <th>FY2009</th> </tr> </thead> <tbody> <tr> <td>Beach Attendance</td> <td>544,407</td> <td>478,745</td> </tr> <tr> <td>Rescues</td> <td>32</td> <td>40</td> </tr> <tr> <td>Preventive Actions</td> <td>6,658</td> <td>4,223</td> </tr> </tbody> </table>		FY 2008	FY2009	Beach Attendance	544,407	478,745	Rescues	32	40	Preventive Actions	6,658	4,223
	FY 2008	FY2009											
Beach Attendance	544,407	478,745											
Rescues	32	40											
Preventive Actions	6,658	4,223											
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. <u>Update:</u> The percentage of general fund budget decreased from 1.20% in FY09 to 1.16% in FY10.												



Fire-Rescue

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Beach Attendees Protected	346,823	514,422	544,507	478,745
Preventive Actions	3,267	4,908	6,658	4,223
Rescues	9	31	32	40
Enforcements	3,735	5,121	6,155	4,958

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
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

Note: The Ocean Rescue Unit was transferred to the Fire Rescue Department after the approval of the FY2010 budget as part of the Town's continued efforts to effectively and efficiently conduct Town business to provide the highest level of service to the community.



Police



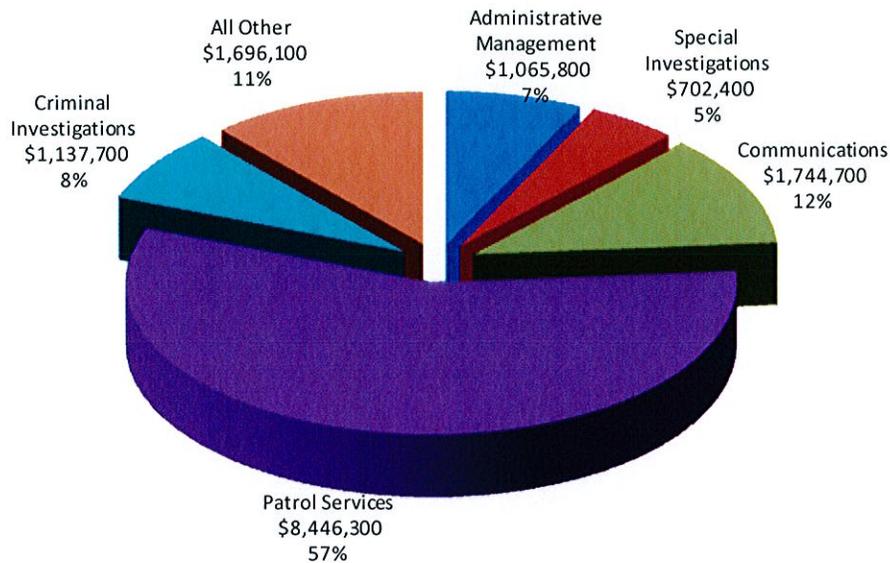


Police

Mission: The Palm Beach Police Department is dedicated to:

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

Through pro-active and creative means.



Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	8,375,686	8,451,045	9,347,400	8,525,000	8,383,500	-10.31%
Employee Benefits	4,990,369	5,152,043	5,196,300	5,124,600	4,994,200	-3.89%
Contractual	453,350	385,204	499,500	443,300	483,800	-3.14%
Commodities	479,301	488,839	459,200	410,800	384,600	-16.25%
Capital Outlay	58,702	385,980	12,500	137,800	-	-100.00%
Depreciation	325,504	502,505	502,400	502,400	546,900	8.86%
Other	-	-	-	-	-	0.00%
TOTALS	14,682,912	15,365,616	16,017,300	15,143,900	14,793,000	-7.64%

	FY2007	FY2008	FY2009	FY2010
Full Time Equivalent Employees	121.00	119.50	119.25	115.05

Changes to FTEs:

- -1 Office Assistant II
- -3 Police Officers
- -.2 Master Mechanic, time charged to Fire-Rescue as replacement of their part time mechanic assistant



Police

Key Results and Measurement Methodology

Result:	The perception of safety in the community is enhanced through effective policing practices.
Measure:	Results from a periodic Citizen Satisfaction Survey indicated at least a 90% or higher approval rating in the combined categories of "Very safe" and "Somewhat safe" when asked: "Overall, how safe do you feel in the Town of Palm Beach?" <u>Update:</u> 2009 Results: Very safe 83.39% Somewhat safe 15.53% Combined 98.92%
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. <u>Update:</u> 2008 U.S. Violent Crime decreased 1.9% 2008 U.S. Property Crime decreased 1.6% 2008 State of Florida Violent Crime decreased 4.7% 2008 State of Florida Property Crime increased 1.3% 2008 Palm Beach Serious (Part 1) Crime decreased by 14.58% 2008 Palm Beach Other Reportable Crime decreased by 48.00%
Result	Police operations and programs are effective in maintaining or increasing the quality of life in the community.
Measure:	Results from a periodic Citizen Satisfaction Survey indicate at least a 90% or higher approval rating in the combined categories of "very successful" and "somewhat successful" when asked: "Overall, how successful do you feel the Palm Beach Police Department is in their effort to combat crime or criminals?" <u>Update:</u> 2009 Results: Very successful 75.04% Somewhat successful 22.49% Combined 97.53% Results from a periodic Citizen Satisfaction Survey indicate at least a 90% or higher approval rating in the combined categories of "Excellent" and "Good" when asked: "Overall, how would you rate the Palm Beach Police Department's performance in providing police services?" <u>Update:</u> 2009 Results: Excellent 85.04% Good 10.63% Combined 95.67%

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 <u>Update:</u> 2000 Census Population 10,468 P.B. Crime Watch/Marine Crime Watch Membership for 2009 is 984.
Measure:	The Palm Beach Police Department's internet web site experiences an average of at least 100 successful hits per day. <u>Update:</u> FY2009 - Total website hits 42,666 Average website hits per day 116.89
Measure:	Provide Citizen and Teen Police Academy programs to at least 75 persons per year. <u>Update:</u> During FY2009, the Palm Beach Police Department completed 2 Citizen Academies with 44 participants and one Teen Academy with 22 participants.



Police

PROGRAM: ADMINISTRATIVE MANAGEMENT 421

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	648,842	658,370	706,100	599,300	675,100	-4.39%
Employee Benefits	287,092	228,948	272,200	271,200	302,900	11.28%
Contractual	48,645	58,924	47,300	44,600	41,900	-11.42%
Commodities	49,129	40,402	47,500	44,500	43,100	-9.26%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,713	2,775	2,800	2,800	2,800	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,035,421	989,419	1,075,900	962,400	1,065,800	-0.94%

Salaries and Wages:

Reduction due to the retirement of senior staff.

Employee Benefits:

Increase due to retirement of DROP employee (Chief). The change also reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Eliminate printing and postage expenses associated with the Citizen Satisfaction Survey which is a periodic event. Other minor reductions in business and professional association expenses, and expenses paid for by Crime Watch, Inc. (storage fees).

Commodities:

Minor reduction in expenses for data processing supplies, uniforms, and memberships and subscriptions.



Police

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 a periodic Citizen Satisfaction Survey indicate at least a 90% or higher approval rating in the combined categories of "excellent" and "good" when asked: "Overall, how would you rate the Palm Beach Police Department's performance in providing police services?" <u>Update:</u> 2009 Results: Excellent 85.04% Good 10.63% Combined 95.67%
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. <u>Update:</u> The department is currently dual certified with the national and state accrediting bodies, CALEA and CFA. The Palm Beach Police Department received its most recent re-accreditation confirmation in March and June of 2008, respectively. The department is currently in its self-assessment phase of re-accreditation with on-site assessments tentatively scheduled to be conducted December 2010 and confirmation received in 2011 at national and state conferences.
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 <u>Update:</u> The unit's percentage of department budget for FY2009 was 6.78%. The unit's percentage of department budget for FY2010 is 6.85%. The unit's percentage of general fund budget for FY2009 was 1.60%. The unit's percentage of general fund budget for FY2010 is 1.59%.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
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

PROGRAM: SPECIAL INVESTIGATIONS UNIT (SIU) 422

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	270,648	274,188	579,800	320,600	387,600	-33.15%
Employee Benefits	237,702	238,812	379,200	344,500	262,600	-30.75%
Contractual	30,665	27,889	33,800	24,600	31,000	-8.28%
Commodities	11,025	11,178	14,000	9,000	9,800	-30.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	8,384	11,401	11,400	11,400	11,400	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	558,424	563,468	1,018,200	710,100	702,400	-31.02%

Salaries and Wages:

Elimination of three sworn officers allocated to this program.

Benefits:

Reduction associated with the elimination of three sworn officers.

Contractual:

Reductions in expenses associated with the elimination of positions (i.e. Nextel phone service and town travel/business).

Commodities:

Reductions in expenses for vehicle maintenance, fuel, and other supplies associated with the eliminations of positions.



Police

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. <u>Update:</u> 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. <u>Update:</u> For FY2009, the Special Investigations Unit had 60 arrests, 315 investigations and conducted 1,116 hours of surveillance.
Result:	Police personnel are well informed of applicable intelligence.
Measure:	Intelligence bulletins prepared and disseminated. <u>Update:</u> During FY2009, the unit prepared and distributed 32 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 <u>Update:</u> The unit's percentage of department budget for FY2009 was 6.36%. The unit's percentage of department budget for FY2010 is 4.51%. The percentage of general fund budget decreased from 1.51% in FY09 to 1.05% in FY10. The decrease is the result of the elimination of 3 sworn officers that comprised the Tactical Unit.



Police

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Total Cases Investigated	294	243	259	315
Total Intelligence Reports (Received)	129	135	135	144
Disseminated Intelligence Bulletins	42	47	48	32
Surveillance Hours	1,038	1,531	369	1,116

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Police Sergeant	1.00	1.00	1.00	1.00
Police Officer	4.00	4.00	7.00	4.00
TOTAL	5.00	5.00	8.00	5.00



Police

PROGRAM: RECORDS INFORMATION SYSTEM UNIT 423

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	144,209	151,285	155,000	155,000	156,900	1.23%
Employee Benefits	76,198	79,953	87,700	87,700	87,800	0.11%
Contractual	11,329	9,428	12,200	10,800	11,700	-4.10%
Commodities	3,037	4,870	4,300	5,000	4,800	11.63%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	191	191	200	200	200	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	234,964	245,727	259,400	258,700	261,400	0.77%

Salaries and Wages:

A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Reduce equipment maintenance due to the purchase of a new shredder in FY09.

Commodities:

Increase in the cost data processing supplies.



Police

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. <u>Update:</u> 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. <u>Update:</u> During FY2009, there were 823 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. <u>Update:</u> A yearly Fixed Asset Inventory was completed in October 2009 to include digital photographs of any newly purchased items. All department property was accounted for during the previous years inventory and digital photos taken on the current inventory. The next inventory will be completed in September 2010.
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. <u>Update:</u> The unit's percentage of department budget for FY2009 was 1.61%. The unit's percentage of department budget for FY2010 is 1.67%. The percentage of general fund budget remained unchanged from FY09 to FY10 at .39%.



Police

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Incident Reports	1,803	1,596	1,330	1,049
Citations/Violations Processed	5,412	4,195	3,904	4,268

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Records Supervisor	1.00	1.00	1.00	1.00
Records Information Assistant I	2.00	2.00	2.00	1.00
TOTAL	3.00	3.00	3.00	2.00

Note: In continued cost saving efforts, after the completion of the FY2010 budget, organizational changes were made within the Police Department. A vacant Crime Scene Technician position was eliminated in program 426 (CSEU). A Records Information Assistant position was eliminated in program 423 (Records). An Office Assistant position was created and assigned administratively to the Criminal Investigations Unit (program 429), however, the new position will be responsible for various duties in the Records Information Systems Unit (423), the Detective Bureau (429) and the Crime Scene Evidence Unit (426). The personnel expenses will be split between programs 426 and 429 as the primary units.



Police

PROGRAM: TRAINING/PERSONNEL/CRIME PREV./PUBLIC INFO. 424

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	222,950	176,419	179,900	179,100	181,500	0.89%
Employee Benefits	93,547	68,449	75,800	75,800	77,500	2.24%
Contractual	22,580	20,237	47,700	43,000	28,600	-40.04%
Commodities	34,658	36,159	7,500	7,300	6,300	-16.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	3,661	5,139	5,100	5,100	5,100	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	377,396	306,403	316,000	310,300	299,000	-5.38%

Salaries and Wages:

A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Major reduction is the result of a decrease in the number of anticipated police academy participants in FY10. Other minor reductions in other contracted services (i.e. outside trainers) and conference/town travel/business expenses.

Commodities:

Slight reduction in fuel expenses and other supplies associated with recruitment efforts.



Police

PROGRAM: BUSINESS AND COMMUNITY RELATIONS UNIT 424

Mission: This division exists to enhance public safety by providing education and training to the community 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 accurate information to the public and news media regarding police activities
- Develop new programs that stay abreast with current crime trends
- Process and track external training requests for department personnel

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

Result:	Public safety is enhanced by responsible community involvement.
Measure:	Number of crime watch members and citizens involved in Crime Watch programs. <u>Update:</u> The number of crime watch members has decreased to 984 as a result of attrition and relocation. It is expected that new memberships will occur as a result of the September 2009 academy. While increasing membership is always a priority, the Executive Board decided that efforts should also focus on adequate saturation of crime prevention/safety information to the public. During FY2009 the unit distributed 20 crime prevention bulletins and 5 issues of the Crime Watch News letter.
Result:	Citizens are satisfied with police department crime prevention/community involvement efforts/activities/programs.
Measure:	Results from a periodic Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "Excellent" and "Good". <u>Update:</u> 2009 Results: Excellent 72.10% Good 18.36% Combined 90.46%
Result:	Conduct the work of Business and Community Relations 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. <u>Update:</u> The unit's percentage of department budget for FY2009 was 1.91%. The unit's percentage of department budget for FY2010 is 1.92%. The percentage of general fund budget decreased from .47% in FY2009 to .45% in FY2010. It should be noted that expenses associated with many Crime Prevention activities are subsidized by Palm Beach Crime Watch, Inc.



Police

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Crime Prevention Activities	79	69	80	96
Volunteers	74	84	103	111
Palm Beach Crime Watch Members	1,133	1,140	1,128	984

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Civilian Manager	1.00	1.00	1.00	1.00
Civilian Training Coordinator	1.00	0.00	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	3.00	3.00	3.00



Police

PROGRAM: COMMUNICATIONS UNIT 425

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	817,281	864,982	930,500	950,800	951,400	2.25%
Employee Benefits	442,587	463,036	506,000	497,900	530,000	4.74%
Contractual	109,018	119,531	165,600	159,100	155,500	-6.10%
Commodities	10,842	9,887	8,300	8,400	9,900	19.28%
Capital Outlay	9,990	164,473	-	56,700	-	0.00%
Depreciation	13,931	70,394	70,400	70,400	97,900	39.06%
Other	-	-	-	-	-	0.00%
TOTALS	1,403,649	1,692,303	1,680,800	1,743,300	1,744,700	3.80%

Salaries and Wages:

Generally, the unit's overtime budget is over expended. These overages are typically offset by salaries due to vacancies in the unit. However, the unit is at full staff and anticipated remain so and therefore the overtime budget was increased to cover actual anticipated expenses.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Increase in professional development/travel for training in new software applications (OSSI and Telestaff) which was offset by the decrease in the Municipal Public Safety Commission Consortium (MPSCC) fees associated with police radio communication.

Commodities:

Increase in the costs of data processing supplies.



Police

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. <u>Update:</u> The unit goal is to dispatch Priority 1 emergency calls in less than 1 minute and 30 seconds. In FY 2009, 5,693 priority 1 emergency calls for service were dispatched on the average in 48 seconds.
Result:	Citizen satisfaction in Communication's role in receiving and processing calls for service.
Measure:	Results from a periodic Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "Very satisfied" and "Satisfied" when asked: "Overall, how would you rate your satisfaction with the performance and competence of police department personnel with whom you had contact?" <u>Update:</u> 2009 Results: Very satisfied 79.00% Satisfied 11.54% Combined 90.54%



Police

Result:	Employees are well-trained and maintain appropriate skills and abilities.
Measure:	<p>Meet or exceed established training standards and certification.</p> <p><u>Update:</u> 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.</p> <p>New hires must satisfactorily complete a mandatory 15 week Communications Training Program and must complete a 1 year trial period prior to permanent appointment.</p> <p>Other Required Training: 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.</p> <p>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).</p>
Result:	Conduct the work of the Communications Unit in an efficient manner
Measure:	<p>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</p> <p><u>Update:</u> The unit's percentage of department budget for FY2009 was 10.20%. The unit's percentage of department budget for FY2010 is 11.20%. The percentage of general fund budget increased from 2.5% in FY2009 to 2.61% in FY2010.</p>

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Police Calls	79,740	79,362	80,193	76,863
Fire Calls	1,961	1,944	2,361	2,291
Medical Calls	2,214	2,157	1,641	1,319

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
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	16.00	16.00	16.00	16.00



Police

PROGRAM: CRIME SCENE/EVIDENCE UNIT 426

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	203,962	193,686	239,800	227,100	234,200	-2.34%
Employee Benefits	118,291	122,754	129,500	128,700	134,800	4.09%
Contractual	13,661	10,668	16,300	14,000	16,200	-0.61%
Commodities	17,568	11,083	19,000	18,300	16,500	-13.16%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	9,827	12,347	12,300	12,300	12,300	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	363,309	350,538	416,900	400,400	414,000	-0.70%

Salaries and Wages:

Reduction is the result of the reclassification of the Property and Evidence Specialist position to an Office Assistant II.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Commodities:

Reduction in new/replacement office equipment required and cuts in expenses related to the crime lab, chemical supplies, and crime scene processing.



Police

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. <u>Update:</u> In accordance with department policies and accreditation standards the following inspections/audits are required and have been completed for FY2009: CSEU Manager completed a Semi-Annual Inspection in January and July of 2009; the Criminal Investigations Unit Captain performed a random unannounced inspections on December 3, 2008 and June 9, 2009; and the Professional Standards Sergeant conducted an annual audit of property and evidence on October 20, 2009.
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. <u>Update:</u> During FY2009 the unit performed 2,947 latent comparisons and had 36 identifications. Additionally the unit submitted evidence to the crime lab on 20 occasions.
Result:	Provide town residents and businesses useful services.
Measure:	Voluntary ID cards produced; civilian fingerprinting program; reproduction of audio, video and photographic evidence. <u>Update:</u> During FY2009, 904 ID cards were issued; 648 civilians fingerprinted; 48 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. <u>Update:</u> The unit's percentage of department budget for FY2009 was 2.53%. The unit's percentage of department budget for FY2010 is 2.65%. The percentage of general fund budget remained constant from FY09 to FY10 at .62%.



Police

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Latent Print Comparisons	9,585	6,224	5,820	2,947
Fingerprint Identifications	69	154	30	36
Crime Scenes Processed	66	82	58	35

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
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	0.00
Office Assistant II	0.00	0.00	0.00	0.50
TOTAL	4.00	4.00	4.00	3.50

Note: As continued cost savings measures to the Town, after the completion of the FY2010 budget, organizational changes were made with I the Police Department. A vacant Crime Scene Technician position was eliminated in program 426. A Records Information Assistant position was eliminated in program 423. And a Office Assistant position was created and assigned to the Criminal Investigations Unit. However, the new position will be responsible for various duties in the Records Information Systems Unit, the Detective Bureau and the Crime Scene Evidence Unit and the personnel expenses will be split between programs 426 and 429 as the primary units.



Police

PROGRAM: PATROL 428

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	4,439,925	4,529,282	4,976,500	4,691,900	4,767,200	-4.21%
Employee Benefits	2,672,538	2,872,385	2,827,300	2,827,200	2,954,000	4.48%
Contractual	184,931	115,536	137,600	119,700	148,000	7.56%
Commodities	322,639	338,527	318,300	286,400	269,100	-15.46%
Capital Outlay	42,997	6,189	12,500	81,100	-	-100.00%
Depreciation	218,000	291,306	291,300	291,300	308,000	5.73%
Other	-	-	-	-	-	0.00%
TOTALS	7,881,030	8,153,225	8,563,500	8,297,600	8,446,300	-1.37%

Salaries and Wages:

Reduction is the result of retirement/transfer of senior staff and the transfer of 20% (or approximately \$15,000) of the Master Mechanic Supervisor position to the Fire Rescue Department.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Increase in training/professional development expenses for entry level officers.

Commodities:

Reduction in purchase/replacement of minor equipment, fuel expenses, specialized vests, and other supplies/ammunition.

Capital Outlay:

No capital outlay expenses requested.



Police

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
- Provide current training necessary for certification, retention, and advancement of department personnel

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 a periodic Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "very safe" and "somewhat safe" when asked: Overall, how safe do you feel in the Town of Palm Beach? <u>Update:</u> 2009 Results: Very safe 83.39% Somewhat safe 15.53% Combined 98.92%										
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. <u>Update:</u> During FY2009 there were 194 traffic accidents investigated and there were 27 injuries as a result of the accidents. The Palm Beach Police Department issued 796 hazardous moving violations during the fiscal year and the traffic index for was 29.48% 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. <u>Update:</u> <table style="margin-left: 20px;"> <thead> <tr> <th></th> <th style="text-align: right;">FY2009</th> </tr> </thead> <tbody> <tr> <td>Vehicle patrol hours</td> <td style="text-align: right;">35,716</td> </tr> <tr> <td>Foot patrol hours</td> <td style="text-align: right;">5,715</td> </tr> <tr> <td>Bike patrol hours</td> <td style="text-align: right;">463</td> </tr> <tr> <td>ATV patrol hours</td> <td style="text-align: right;">211</td> </tr> </tbody> </table>		FY2009	Vehicle patrol hours	35,716	Foot patrol hours	5,715	Bike patrol hours	463	ATV patrol hours	211
	FY2009										
Vehicle patrol hours	35,716										
Foot patrol hours	5,715										
Bike patrol hours	463										
ATV patrol hours	211										
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. <u>Update:</u> The unit's percentage of department budget for FY2009 was 51.98%. The unit's percentage of department budget for FY2010 is 54.25%. The percentage of general fund budget decreased from 12.72% in FY2009 to 12.63% in FY2010.										



Police

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.
	<p><u>Update:</u> 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, Professional Traffic Stops, Use of Force (Force on Force), 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. State and National accreditation standards also requires that various training be completed such as training on the All Harzard Plan, Ethics, and tactical team training. The Palm Beach Police Department provides 40 hours of training per officer, per year, in one week blocks, five 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. Additionally, employees receive training during roll-call training and via the Power DMS software program which allows for distribution and receipt tracking of training bulletins.</p>

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Calls for Service	38,312	39,095	39,182	31,508
Arrest by Patrol Officers	1,877	1,861	1,401	1,882
Business Security Checks	120,585	96,485	67,380	87,128
Closed House Checks	7,922	6,279	5,297	4,209
Field Interview Reports	1,258	1,042	945	1,984

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Police Captain	4.00	4.00	4.00	4.00
Administrative Sergeant	0.00	1.00	1.00	1.00
Training Sergeant	0.00	1.00	1.00	1.00
Patrol Sergeant	8.00	8.00	9.00	9.00
Police Officer	44.00	44.00	43.00	43.00
Patrol Office Assistant II	1.00	1.00	1.00	1.00
Police Mechanic	1.00	1.00	0.00	0.00
Master Mechanic	1.00	1.00	2.00	1.00
Fleet Manager/Master Mechanic	0.00	0.00	0.00	1.00
TOTAL	59.00	59.00	59.00	59.00



Police

PROGRAM: CRIMINAL INVESTIGATION UNIT 429

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	874,766	727,542	708,300	600,600	644,200	-9.05%
Employee Benefits	615,271	576,737	411,500	391,300	411,500	0.00%
Contractual	17,148	12,561	15,600	12,800	17,000	8.97%
Commodities	12,845	16,605	16,800	12,700	13,900	-17.26%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	32,571	51,098	51,100	51,100	51,100	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,552,601	1,384,543	1,203,300	1,068,500	1,137,700	-5.45%

Salaries and Wages:

Reduction due to the elimination of Office Assistant II position and lower salary for entry level detective to replace senior detective.

Contractual:

Increase for training of entry level detectives and investigative expenses.

Commodities:

Decrease in fuel costs as a result of openings in unit and current industry costs.



Police

PROGRAM: CRIMINAL INVESTIGATION UNIT 429

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

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

- Interviewing of witnesses and interrogation of suspects
- Victim contact and follow-up
- Coordinate the flow of investigations and information among other jurisdictions and units
- Dignitary protection for qualified recipients

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. <u>Update:</u> 2008 National Average Clearance Rate: Violent Crimes 45.1%; Property Crimes 17.4% 2008 Palm Beach Clearance Rates: Violent Crimes 66.6%; Property Crimes 40.3%
Result:	Victim satisfaction of police department support and contact.
Measure:	Results from a periodic Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "Very satisfied" or "Satisfied" when asked: "If a detective conducted a follow-up investigation, how satisfied were you with the support and contact that you received?" <u>Update:</u> 2009 Results: Very satisfied 50.53% Satisfied 13.97% Combined 64.50%
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. <u>Update:</u> The unit attends monthly meetings with outside organizations/agencies covering subjects such as Economic Crime, Central Intelligence, and Robbery Task Force. During FY2009 a member of the unit attended 29 intelligence meetings. The unit also distributed 47 Intelligence Bulletins and Quarterly Domestic Security Bulletins. In addition, a weekly synopsis of intelligence and Part 1 crime is sent from the Criminal Intelligence Analyst to all patrol officers.
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. <u>Update:</u> The unit's percentage of department budget for FY2009 was 7.30%. The unit's percentage of department budget for FY2010 has remained the same. The percentage of general fund budget decreased from 1.79% in FY2009 to 1.70% in FY2010.



Police

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Number of Crimes Investigated	325	287	242	228
Investigative Clearance Rate (Part 1)	48.8%	36.3%	38.8%	40%

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Police Captain	1.00	1.00	1.00	1.00
Sergeant	2.00	2.00	1.00	1.00
Police Officer	9.00	8.00	5.00	5.00
Crime Analyst	1.00	1.00	1.00	1.00
Detective Office Assistant	1.00	1.00	1.00	0.50
TOTAL	14.00	13.00	9.00	8.50

Note: In continued cost saving efforts, after the completion of the FY2010 budget, organizational changes were made within the Police Department. A vacant Crime Scene Technician position was eliminated in program 426 (CSEU). A Records Information Assistant position was eliminated in program 423 (Records). An Office Assistant position was created and assigned administratively to the Criminal Investigations Unit (program 429), however, the new position will be responsible for various duties in the Records Information Systems Unit (423), the Detective Bureau (429) and the Crime Scene Evidence Unit (426). The personnel expenses will be split between programs 426 and 429 as the primary units.



Police

PROGRAM: PARKING CONTROL UNIT 430

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	301,023	401,887	379,200	380,100	385,400	1.64%
Employee Benefits	171,200	219,472	221,700	231,300	233,100	5.14%
Contractual	10,561	6,220	17,900	10,300	33,900	89.39%
Commodities	7,553	10,291	11,200	9,400	11,200	0.00%
Capital Outlay	-	195,000	-	-	-	0.00%
Depreciation	28,884	42,217	42,200	42,200	58,100	37.68%
Other	-	-	-	-	-	0.00%
TOTALS	519,221	875,087	672,200	673,300	721,700	7.36%

Salaries and Wages:

A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Increase due to data line (wireless services) expenses associated with the Autocite upgrade and purchase of an extended warranty on the Electronic Chalking System.



Police

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:	Educational efforts and the number of parking tickets and warnings issued for violations. <u>Update:</u> During FY2009 the Parking Enforcement Unit developed two brochures in order to educate the public on laws such as Disabled Parking Regulations and to explain the new Kiosks parking system, and encourage the use of a new Smart Card payment option. FY2009: 13,442 parking/kiosk tickets and 211 warnings issued.
Result:	Citizens think the department's enforcement of parking/traffic laws and rules is successful.
Measure:	Results from a periodic Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "Very successful" and "Somewhat successful" when asked: "Overall, how successful do you feel the Palm Beach Police Department is in their effort to enforce traffic laws and regulate traffic?". <u>Update:</u> 2009 Results: Very successful 69.34% Somewhat successful 22.62% Combined 91.96%
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. <u>Update:</u> The unit's percentage of department budget for FY2009 was 4.08%. The unit's percentage of department's budget for FY2010 is 4.6%. The percentage of general fund budget increased from 1% in FY2009 to 1.08% in FY2010.



Police

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Parking Tickets	12,275	13,168	10,981	9,339
Kiosk Tickets	6,707	6,578	5,851	4,103
Traffic Boots	89	62	79	95

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Parking and Code Enforcement Captain	0.00	0.50	.50	.50
Parking and Code Enforcement Sergeant	0.00	0.50	.50	.50
Civilian Parking Control Manager	1.00	0.00	0.00	0.00
Lead Parking Control Officer	0.00	1.00	1.00	1.00
Parking Enforcement Officer	7.00	5.00	5.00	5.00
Code/Parking Enforcement Specialist	.00	.50	.25	.25
TOTAL	8.00	7.50	7.25	7.25



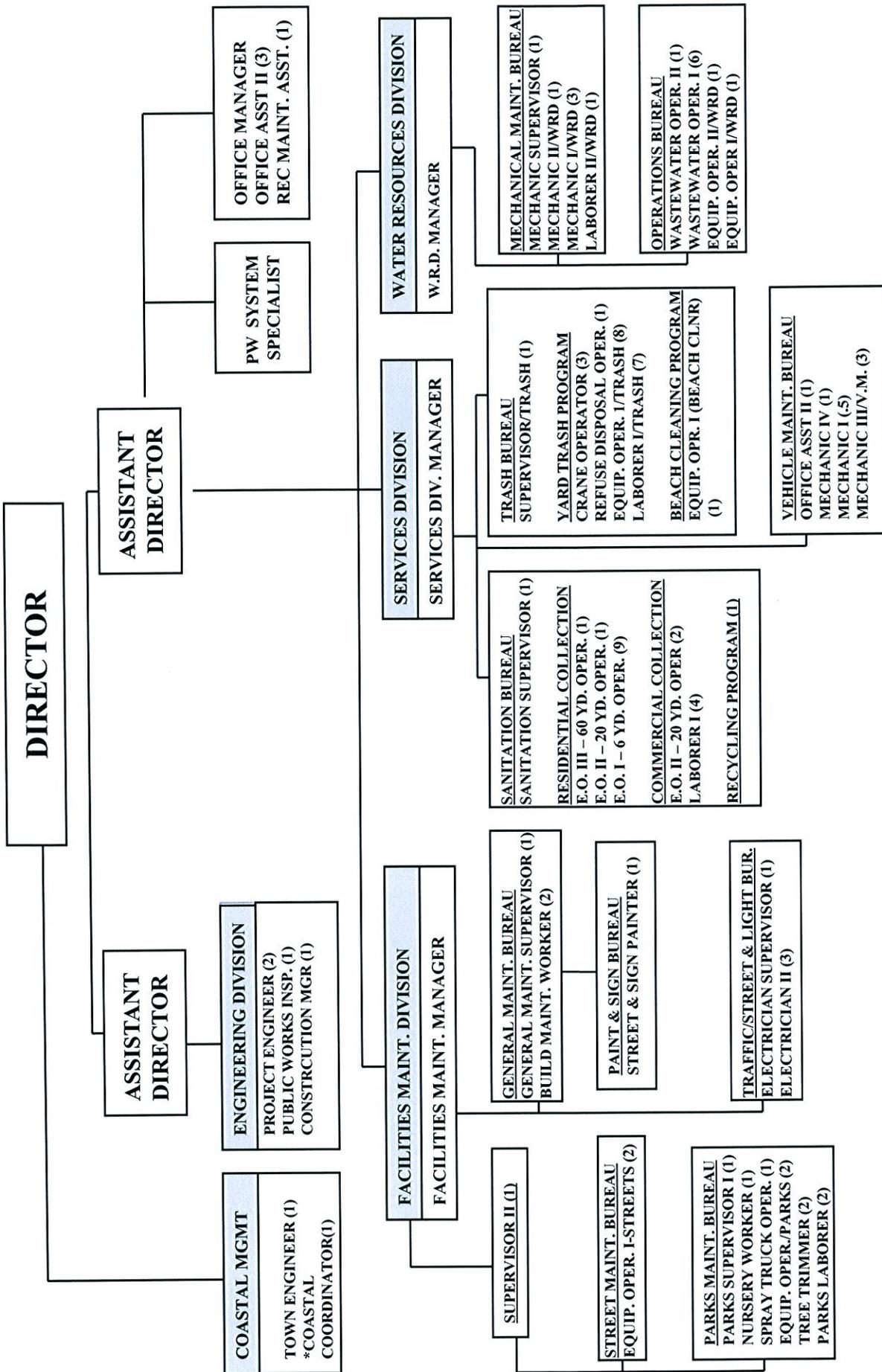
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Public Works



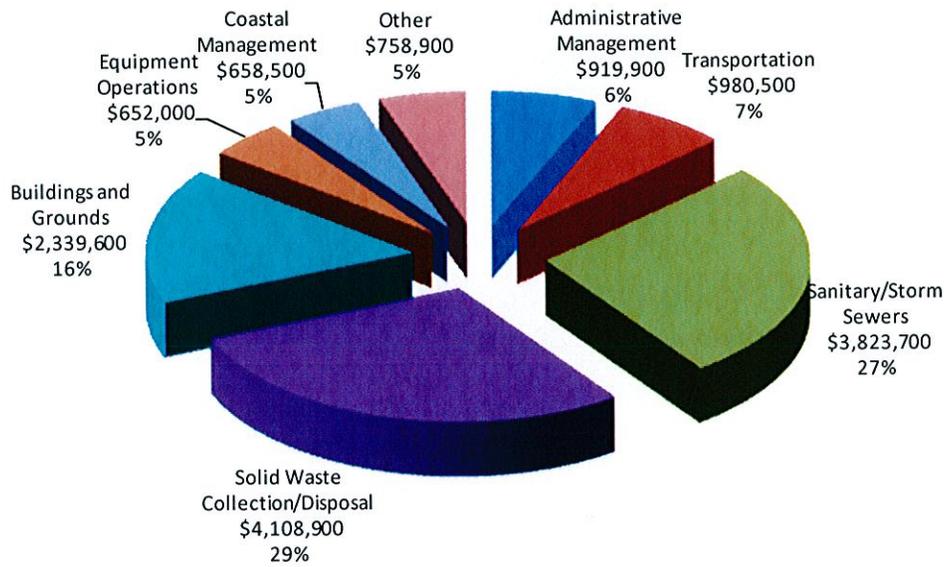
TOWN OF PALM BEACH Public Works Department





Public Works

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



Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	5,120,197	5,349,541	6,118,900	5,765,900	5,648,400	-7.69%
Employee Benefits	2,419,619	2,532,919	2,792,100	2,726,000	2,712,700	-2.84%
Contractual	4,307,824	4,927,832	4,347,500	5,157,200	4,603,200	5.88%
Commodities	758,862	885,582	687,000	743,500	664,400	-3.29%
Capital Outlay	51,746	551,173	197,000	324,900	167,000	-15.23%
Depreciation	269,449	426,553	426,600	426,600	446,300	4.62%
Other	-	-	-	-	-	0.00%
TOTALS	12,927,697	14,673,600	14,569,100	15,144,100	14,242,000	-2.25%

	FY2007	FY2008	FY2009	FY2010
Full Time Equivalent Employees	101.8	101.91	101.46	97.75

Changes to FTEs:

- -3 Laborers
- -.75 Part time Beach Cleaner
- +.04 Painter, reallocation from Recreation to Public Works



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Public Works

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	<p>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.</p> <p><u>2009 Results:</u> 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.</p>
Key Result #2	Create and maintain a work environment in which employees find motivation, relevance, and appreciation for the work they do.
Measurement	<p>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.</p> <p><u>2009 Results:</u> An employee survey was not completed this year.</p>
Key Result #3	The Town's facilities and infrastructure will be designed, constructed and maintained for optimum efficiency and effectiveness.
Measurement	<p>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 pre-qualified contractors with an excellent performance record or formal bid contractors will be hired for public projects.</p> <p><u>2009 Results:</u> Several consultants were hired using the Consultants' Competitive Negotiation Act in FY09, including those for Marine Resource Assessment & Monitoring, Coastal Strategic Planning/Engineering/Permitting, Water Supply, Electrical & Mechanical Engineering, and Traffic Engineering Services. The Town is continuing work on Town Hall using the construction manager at risk method that will also be used on the Worth Avenue Improvements project.</p>



Public Works

PROGRAM: ADMINISTRATIVE MANAGEMENT 511

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	592,358	549,356	610,000	600,000	628,600	3.05%
Employee Benefits	194,640	198,946	215,400	211,800	241,800	12.26%
Contractual	30,232	47,747	34,900	35,500	40,900	17.19%
Commodities	11,924	7,706	8,700	8,700	8,600	-1.15%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	829,154	803,755	869,000	856,000	919,900	5.86%

Salaries and Wages:

Reallocated Office Asst. II to 511 from program 561 (Engineering).

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance, along with the above reallocation of staff.

Contractual:

New copy machine - charges increased.



Public Works

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 <u>Update</u> Approximately 3% non-retirement turnover rate in past year (decrease from 6% previous year). 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. <u>Update</u> 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. <u>Update</u> The percentage of general fund budget dedicated to this program increased from 1.29% in FY09 to 1.38% in FY10.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Public Works Director	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00
Town Engineer	0.50	0.50	0.50	0.50
Project Administrator	0.50	0.50	0.00	0.00
Office Manager	1.00	1.00	1.00	1.00
Office Assistant II	2.00	2.00	3.00	3.00
Records Maintenance Asst. I	1.00	1.00	1.00	1.00
Public Works Systems Specialist	1.00	1.00	1.00	1.00
TOTAL	7.50	7.50	8.50	8.50



Public Works

PROGRAM: STREET REPAIR & MAINTENANCE 521

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	67,913	94,688	101,800	80,100	94,800	-6.88%
Employee Benefits	42,226	36,928	42,100	40,100	31,400	-25.42%
Contractual	144,433	162,505	165,600	188,500	166,200	0.36%
Commodities	19,573	13,189	13,700	12,900	13,400	-2.19%
Capital Outlay	-	136,202	-	-	-	0.00%
Depreciation	5,179	13,870	13,900	13,900	18,500	33.09%
Other	-	-	-	-	-	0.00%
TOTALS	279,324	457,382	337,100	335,500	324,300	-3.80%

Salaries and Wages:

Reduction in salaries due to early retirement buy-out for retiring employee, and hiring of replacement Equipment Operator at lower salary range.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance. Longevity was also decreased due to the replacement of the above long term employee.



Public Works

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. <u>Update</u> Streets are inspected weekly and any needed repairs are addressed in less than 48 hours. FY 09 project included Phase III of Town-council approved resurfacing project, and it was completed on time, within budget, and resulted in 129,000 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 468 tons of debris collected from those surfaces in FY09 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. <u>Update</u> Three complaints were received (1) was on private property and (2) were resolved by the Streets Bureau. The sidewalk inspection was conducted and (74) sidewalk squares were replaced. There were no bike path complaints in FY09 from residents, and 2,000 square feet of the bike path sealing was paved in FY09.
Result:	Apply state of the art techniques to our work.
Measure:	Engage in forums to continually learn new ideas and apply reporting improvements. <u>Update</u> 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 was used in FY09 which resulted in better road appearance and a slight cost savings.
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. <u>Update</u> The percentage of general fund budget dedicated to this program decreased from .50% in FY09 to .49% in FY10.



Public Works

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Storm Inlets Cleaned and Inspected	1,640	1,640	1,640	1,640 s.y.
Streets Resurfaced	39,930 s.y.	78,000 s.y.	102,602 s.y.	129,000 s.y.
Sidewalk Squares Replaced	200 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	FY2007	FY2008	FY2009	FY2010
Facilities Maintenance Manager	0.10	0.10	0.10	0.10
Streets/Parks Supervisor	0.11	0.11	0.11	0.11
Parks Supervisor I	0.00	0.00	0.00	0.00
Supervisor/Streets	0.75	0.75	0.00	0.00
Equipment Operator I/Streets	0.75	0.75	1.50	1.50
Spray Truck Operator	0.01	0.01	0.01	0.01
TOTAL	1.72	1.72	1.72	1.72



Public Works

PROGRAM: TRAFFIC CONTROL 523

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	76,084	79,033	102,700	83,100	101,000	-1.66%
Employee Benefits	35,126	37,335	42,600	40,500	31,500	-26.06%
Contractual	37,821	30,194	47,000	50,200	44,800	-4.68%
Commodities	31,853	28,118	28,200	28,200	31,900	13.12%
Capital Outlay	10,386	-	7,000	7,000	7,000	0.00%
Depreciation	1,933	4,660	4,700	4,700	4,900	4.26%
Other	-	-	-	-	-	0.00%
TOTALS	193,203	179,340	232,200	213,700	221,100	-4.78%

Salaries and Wages:

A wage freeze was instituted for all employees for the fiscal year 2010, along with reallocation of staff.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance. Retirement charges to this program also reduced due to a new entry to the DROP program.

Commodities:

Increase due to replacement program for new concrete street markers.



Public Works

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. <u>Update</u> Repaired 39 (ea) traffic controller malfunctions during FY09. Replaced 41 (ea) traffic LED's. Out of 566 total traffic LED's, we had 41 failures or just 7% 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. <u>Update</u> Completed annual maintenance of traffic markings for curbs/streets. Signs are typically replaced every 5 years. 587 signs have been replaced and/or repaired in FY09.
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. <u>Update</u> 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. <u>Update</u> The percentage of general fund budget dedicated to this program decreased from .34% in FY09 to .33% in FY10.



Public Works

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Inspections Performed on System	2	2	2	2
Traffic Control Signs Replaced	510	530	579	406
Street Name Signs Replaced	105	110	136	177
Control Lines Painted	19,432 ft.	29,800 ft.	18,483 ft.	22,707 ft.
Thermoplastic Lines Refurbished	3,600 ft.	3,600 ft.	17,998 ft.	16,340 ft.
Traffic Signal Replacement (LED)	0	30	51	41

Full Time Equivalent Employees	FY2007	FY 2008	FY2009	FY2010
Facilities Maintenance Manager	0.10	0.10	0.20	0.20
Electrician Supervisor	0.18	0.18	0.17	0.17
Streets/Parks Supervisor	0.01	0.01	0.01	0.01
General Maintenance Supervisor	0.01	0.01	0.01	0.01
Parks Supervisor I	0.11	0.11	0.11	0.11
Parks Laborer	0.01	0.01	0.01	0.01
Equipment Operator/Parks	0.00	0.00	0.00	0.00
Electrician II	0.42	0.45	0.42	0.42
Building Maintenance Worker	0.04	0.04	0.04	0.04
Street & Sign Painter	0.47	0.47	0.47	0.47
TOTAL	1.35	1.38	1.44	1.44



Public Works

PROGRAM: STREET LIGHTING 524

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	143,437	134,468	109,800	125,200	112,300	2.28%
Employee Benefits	44,066	44,963	46,100	46,800	34,900	-24.30%
Contractual	137,184	254,776	237,900	238,000	237,900	0.00%
Commodities	38,035	65,926	31,400	31,400	25,800	-17.83%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	13,945	23,745	23,700	23,700	24,200	2.11%
Other	-	-	-	-	-	0.00%
TOTALS	376,667	523,878	448,900	465,100	435,100	-3.07%

Salaries and Wages:

Increased slightly for additional overtime based on historical requirements for call-outs on after-hours emergencies. A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance. Retirement charges to this program also decreased due to a new entry to the DROP program.

Commodities:

Reduced by \$5,600 due to decrease in purchase and stocking of electrical parts/supplies and street light poles.



Public Works

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 <u>Update</u> We have found 112 Town-owned lights and 187 FPL-owned lights out, based on Town staff's street light surveillance. The remainder of outages were identified via work requests (34 Town owned street lights and 98 FPL lights in FY09). 159 of 886 Town lights repaired = 16.4% of inventory. FPL lights repaired: 285 of 364 = 78% 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 7 - 10 days. The Town had 34 new decorative street lights installed on S. Ocean Blvd., replacing 34 FPL cobra head street lights. The Town replaced 13 old street lights with black decorative ornamental poles throughout town.
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). <u>Update</u> Removed 129 turtle shades prior to Nov. 1, 2008. Seasonal turtle shade installation was completed in March 2008. No violations received. 129 Turtle shades to be removed Nov. 1, 2009.
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. <u>Update</u> The percentage of general fund budget dedicated to this program decreased from .67% in FY09 to .65% in FY10.



Public Works

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Inspections of Entire System	12	12	12	12
Turtle Shades Placed/Removed	258	258	258	258

Full Time Equivalent Employees	FY2007	FY 2008	FY2009	FY2010
Electrician Supervisor	0.46	0.46	0.46	0.46
Electrician II	0.88	0.88	0.88	0.88
Facilities Maintenance Manager	0.10	0.10	0.10	0.10
TOTAL	1.44	1.44	1.44	1.44



Public Works

PROGRAM: STORM SEWER MAINTENANCE 531

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	175,796	265,637	286,100	264,000	316,900	10.77%
Employee Benefits	141,609	156,323	171,400	167,200	175,800	2.57%
Contractual	327,804	201,988	126,100	136,900	163,500	29.66%
Commodities	51,321	64,623	48,700	49,200	49,700	2.05%
Capital Outlay	-	72,215	100,000	206,400	80,000	-20.00%
Depreciation	5,258	8,333	8,300	8,300	8,500	2.41%
Other	-	-	-	-	-	0.00%
TOTALS	701,788	769,119	740,600	832,000	794,400	7.26%

Salaries and Wages:

Increased labor allocation to this program due to maintenance & repair requirements, reallocated from program 532 (sanitary sewer).

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Increased to reflect necessary funding levels for maintenance and repair work on stormwater pumps and equipment.

Capital Outlay:

Maintenance and repair funding for operating capital projects reduced by \$20K.



Public Works

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. <u>Update</u> All station inspections and systems checked on schedule - 70 preventive maintenance (PM's) work orders completed in FY09 - each visit entails multiple tasks. 70 total PM events were scheduled for FY09. Rebuilt or replaced 7 stormwater pumps in FY09 (5 hydraulic pumps and 2 electric submersible pumps). Conducted 144 storm-sewer basin inspections and high-pressure cleaned 11,623 feet of storm sewer mains.
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. <u>Update</u> 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. <u>Update</u> 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 11 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. <u>Update</u> The percentage of general fund budget dedicated to this program increased from 1.10% in FY09 to 1.19% in FY10.



Public Works

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Weekly Check Storm Water Pump Stations	728	728	728	728
Bi-Annual Preventive Maintenance on Components	56	56	70	70
System Pumps Repaired In-House	4	2	4	4
Telemetry of Each Station Checked 5 days/week	3,640	3,640	3,900	3,900

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Spray Truck Operator	0.00	0.01	0.01	0.01
WRD Manager	0.30	0.30	0.30	0.30
Mechanic Supervisor/WRD	0.38	0.38	0.38	0.38
Electrician Supervisor	0.10	0.10	0.10	0.10
Wastewater Operator II	0.38	0.38	0.38	0.38
Mechanic II/WRD	0.38	0.38	0.38	0.38
Parks Supervisor I	0.02	0.02	0.02	0.02
Building Maintenance Worker	0.02	0.02	0.02	0.02
Equipment Operator II/WRD	0.25	0.25	0.25	0.25
Wastewater Operator I	1.25	1.25	1.25	1.25
Mechanic I/WRD	1.50	1.50	1.50	1.50
Tree Trimmer	0.04	0.04	0.04	0.04
Equipment Operator I/WRD	1.25	1.25	1.25	1.25
Equipment Operator/Parks	0.00	0.00	0.00	0.00
Laborer II/WRD	0.25	0.25	0.25	0.25
Parks Laborer	0.03	0.03	0.02	0.00
Electrician II	0.43	0.42	0.42	0.42
TOTAL	6.58	6.58	6.57	6.55



Public Works

PROGRAM: SANITARY SEWER MAINTENANCE 532

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	665,765	570,365	691,500	621,700	658,600	-4.76%
Employee Benefits	273,454	280,836	314,700	305,000	333,900	6.10%
Contractual	173,306	187,787	123,800	142,100	148,300	19.79%
Commodities	125,560	125,755	73,100	114,300	63,600	-13.00%
Capital Outlay	26,740	6,734	90,000	90,000	80,000	-11.11%
Depreciation	33,112	53,738	53,700	53,700	54,800	2.05%
Other	-	-	-	-	-	0.00%
TOTALS	1,297,937	1,225,215	1,346,800	1,326,800	1,339,200	-0.56%

Salaries and Wages:

Reallocated some labor effort to program 531(stormwater). Anticipate reductions due to expelsor sewage pump station replacement projects. A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Increase reflects electric costs, generator maintenance contract, and minor maintenance & repair contracts.

Commodities:

Decrease reflects stocking of lesser quantities of repair parts and maintenance supplies.

Capital Outlay:

Maintenance and repair funding for operating capital projects reduced by \$10K.



Public Works

PROGRAM: SANITARY SEWER MAINTENANCE 532

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

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

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

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. <u>Update</u> 100% compliance - no operational down time due to failure or repair. 186 preventive maintenance work orders completed this fiscal year. Telemetry was 99% operational with minimal outages. Rebuilt or replaced 6 sewage pumps. Accomplished 16 "cap-off" inspections and 36 connection/re-connection inspections of sewer mains/laterals. Conducted 232 manhole inspections and high-pressure cleaned 145,430 feet (27.5 miles) of sanitary sewer mains. Installed 2,576 lineal-feet of Cured-In-Place liner on various degraded and infiltrating sanitary sewer mains, reducing infiltration by up to 1%.
Result:	Maintain 100% compliance with EPA regulations.
Measure:	Report compliance rate and exceptions. <u>Update</u> 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. <u>Update</u> Had 1 telemetry failure or outage during the year, and all were corrected and resolved. 21 customer calls received (19 owner issues, 1 odor complaint, 1 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. <u>Update</u> The percentage of general fund budget dedicated to this program remained constant from FY09 to FY10 at 2.0%.



Public Works

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Reduce inflow and infiltration	3%	1%	2%	1%
Inspect/Operate Sanitary Pump Stations	3,587	3,692	3,592	3,592
Semi-annual Preventive Maintenance on Sanitary Components	80	110	186	186
Telemetry of Each Station Checked 5 Days/Week	12,740	13,980	13,480	13,840
Quarterly Test Each Station Alarm Points	200	232	224	230
Inspect and Repair/Replace Manholes	150	220	200	235

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
General Maintenance Supervisor	0.01	0.01	0.01	0.01
WRD Manager	0.70	0.70	0.70	0.70
Mechanic Supervisor/WRD	0.62	0.62	0.62	0.62
Wastewater Operator II	0.62	0.62	0.62	0.62
Electrician II	0.60	0.60	0.60	0.60
Mechanic II/WRD	0.62	0.62	0.62	0.62
Parks Supervisor I	0.00	0.00	0.00	0.00
Electrician Supervisor	0.14	0.13	0.13	0.13
Mechanic I/WRD	1.50	1.50	1.50	1.50
Street & Sign Painter	0.01	0.01	0.01	0.01
Wastewater Operator I	3.75	3.75	3.75	3.75
Equipment Operator II/WRD	0.75	0.75	0.75	0.75
Tree Trimmer	0.04	0.04	0.04	0.04
Equipment Operator I/WRD	0.75	0.75	0.75	0.75
Equipment Operator/Parks	0.02	0.06	0.06	0.06
Spray Truck Operator	0.01	0.01	0.01	0.01
Laborer	0.75	0.75	0.75	0.75
Parks Laborer	0.10	0.10	0.06	0.02
Building Maintenance Worker	0.02	0.06	0.02	0.02
TOTAL	11.01	11.08	11.00	10.96



Public Works

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.



Public Works

Each entity's interest as of September 30, 2008 is as follows:

Participant	Reserve Capacity %
City of West Palm Beach	26.56%
Palm Beach County	33.60%
City of Lake Worth	19.53%
City of Riviera Beach	12.50%
Town of Palm Beach	7.81%

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	1,243,526	1,549,038	1,550,000	1,853,500	1,690,100	9.04%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,243,526	1,549,038	1,550,000	1,853,500	1,690,100	9.04%

Contractual:

Revised to account for rate increases from Lake Worth and West Palm Beach utility providers.



Public Works

PROGRAM: RESIDENTIAL COLLECTION 541

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	461,064	491,057	680,300	680,300	507,600	-25.39%
Employee Benefits	253,381	283,317	312,200	304,000	310,200	-0.64%
Contractual	1,059	480	1,300	1,300	1,000	-23.08%
Commodities	47,748	69,023	58,000	58,100	53,100	-8.45%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	33,815	41,826	41,800	41,800	35,200	-15.79%
Other	-	-	-	-	-	0.00%
TOTALS	797,067	885,703	1,093,600	1,085,500	907,100	-17.05%

Salaries and Wages:

Overtime adjustment and reduction from prior year.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Commodities:

Reduction in anticipated fuel expenses.



Public Works

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. <u>Update</u> 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. <u>Update</u> Approximately 2,533 residential households are serviced daily. Only 30 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. <u>Update</u> The percentage of general fund budget dedicated to this program decreased from 1.62% in FY09 to 1.36% in FY10.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Tons Collected	8,300	8,400	7,150	6,592
Reported Misses	20	10	8	8

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Sanitation Supervisor	0.40	0.40	0.40	0.40
Services Manager	0.28	0.28	0.28	0.28
Equipment Operator III 20/60 Yd	0.75	0.75	0.75	0.75
Equipment Operator II 20/60 Yd	0.88	0.88	0.88	0.88
Equipment Operator I/6 Yd	7.20	7.20	7.20	7.20
Equipment Operator I/Trash	0.00	0.00	0.00	0.00
Laborer I/Trash	2.00	2.00	2.00	1.00
General Maintenance Supervisor	0.01	0.01	0.01	0.01
Building Maintenance Worker	0.02	0.02	0.02	0.02
TOTAL	11.54	11.54	11.54	10.54



Public Works

PROGRAM: COMMERCIAL COLLECTION 542

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	444,528	461,895	476,000	476,000	467,700	-1.74%
Employee Benefits	171,946	181,155	196,700	191,300	188,600	-4.12%
Contractual	197,689	211,276	241,100	268,600	269,000	11.57%
Commodities	36,975	54,232	48,700	47,900	44,600	-8.42%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	29,983	39,654	39,700	39,700	40,500	2.02%
Other	-	-	-	-	-	0.00%
TOTALS	881,121	948,212	1,002,200	1,023,500	1,010,400	0.82%

Salaries and Wages:

A wage freeze was instituted for all employees for the fiscal year 2010, along with a reallocation of staff

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Increase reflects full amount for FY10 of costs associated with compacted garbage service per contract. This increase is offset by revenue from customer reimbursement.

Commodities:

Reduction in anticipated fuel expenses.



Public Works

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. <u>Update</u> 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. <u>Update</u> Approximately 142 locations with 357 dumpsters/cans that 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. 6 complaints were received this fiscal year, with no misses.
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. <u>Update</u> The percentage of general fund budget dedicated to this program increased from 1.49% in FY09 to 1.51% in FY10.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Tons Collected	2,900	3,000	2,382	2,200
Reported Misses	3	0	5	0

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Sanitation Supervisor	0.40	0.40	0.40	0.40
Equipment Operator III 20/60 Yd	0.25	0.25	0.25	0.25
Equipment Operator II/20 Yd	2.00	2.00	2.00	2.00
Equipment Operator II 20/60	0.12	0.12	0.12	0.12
Sanitation Walker	4.00	4.00	4.00	4.00
Services Manager	0.15	0.15	0.15	0.15
Laborer I/Trash	0.00	0.00	0.00	0.00
TOTAL	6.92	6.92	6.92	6.92



Public Works

PROGRAM: REFUSE DISPOSAL 543

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	89,098	86,120	100,000	100,000	110,000	10.00%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	89,098	86,120	100,000	100,000	110,000	10.00%

Contractual:

Revised amount reflects anticipated increase in SWA tipping fees.



Public Works

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. <u>Update</u> Approximately 9,8774 tons of combined residential and commercial garbage transported to SWA for disposal for FY09.
Result:	Disposal costs at the SWA reduced through operational initiatives.
Measure:	Recycling tonnage remained constant to reduce SWA costs and yard trash credit secured through renewal each year. <u>Update</u> Approximately 1580 tons of discarded recyclable garbage was diverted from residential and commercial garbage FY09 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. <u>Update</u> The percentage of general fund budget dedicated to this program increased from .15% in FY09 to .16% in FY10.



Public Works

PROGRAM: YARD TRASH COLLECTION 544

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	892,032	930,268	985,600	890,000	887,600	-9.94%
Employee Benefits	485,545	498,359	547,700	534,900	490,000	-10.53%
Contractual	42,722	36,625	17,500	51,700	73,700	321.14%
Commodities	111,827	161,108	98,000	101,900	97,200	-0.82%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	70,615	125,666	125,700	125,700	128,200	1.99%
Other	-	-	-	-	-	0.00%
TOTALS	1,602,741	1,752,026	1,774,500	1,704,200	1,676,700	-5.51%

Salaries and Wages:

Decrease reflects a reduction of two vacant Trash Laborer I positions. A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Increase reflects efforts required for continued groundwater monitoring for environmental compliance and temporary staffing for seasonal manpower requirements.



Public Works

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. <u>Update</u> No exceptions, collection service was provided as scheduled 100% of the time. All complaints investigated and resolved. Approximately 179,520 c.y. of yard trash has been collected during fiscal year 2009.
Result:	Storm drain blockage minimized due to yard trash pickup practices.
Measure:	Report all exceptions to Town's yard waste pickup schedules. <u>Update</u> Supervisors issued 151 code violations/warnings in FY09 to assure trash was placed out legally, down from 385 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. <u>Update</u> The percentage of general fund budget dedicated to this program decreased from 2.78% in FY09 to 2.51% in FY10.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Collect, Transport and Dispose of Yard Trash	125,000 c.y.	142,587 c.y.	166,289 c.y.	179,520 c.y.



Public Works

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Services Manager	0.30	0.30	0.30	0.30
Trash Supervisor	0.90	0.90	0.90	0.90
Crane Operator/Trash	3.00	3.00	3.00	3.00
Equipment Operator I/Trash	7.86	8.00	8.00	8.00
Equipment Operator II 20/60 Yd	0.00	0.00	0.00	0.00
Equipment Operator I/6 Yd	1.00	0.00	0.00	0.00
Refuse Disposal Operator	1.00	1.00	1.00	1.00
Equipment Operator I/Streets	0.25	0.25	0.25	0.25
Laborer I/Trash	6.15	7.00	7.00	6.00
General Maintenance Supervisor	0.01	0.01	0.01	0.01
Streets/Parks Supervisor	0.02	0.02	0.02	0.02
Spray Truck Operator	0.01	0.01	0.01	0.01
Parks Supervisor I	0.00	0.00	0.00	0.00
Streets Supervisor	0.25	0.25	0.25	0.25
Building Maintenance Worker	0.02	0.02	0.02	0.02
Electrical Supervisor	0.00	0.01	0.01	0.01
Electrician II	0.00	0.01	0.01	0.01
TOTAL	20.77	20.78	20.78	19.78



Public Works

PROGRAM: RECYCLING 545

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	163,297	172,533	160,400	158,000	156,000	-2.74%
Employee Benefits	85,234	82,680	88,400	87,100	87,900	-0.57%
Contractual	100	96	-	-	-	0.00%
Commodities	16,108	25,365	20,500	19,700	18,500	-9.76%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	19,152	32,817	32,800	32,800	33,500	2.13%
Other	-	-	-	-	-	0.00%
TOTALS	283,891	313,491	302,100	297,600	295,900	-2.05%

Salaries and Wages:

A wage freeze was instituted for all employees for the fiscal year 2010, along with miscellaneous staff reallocations.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Commodities:

Reduction in anticipated fuel expenses.



Public Works

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. <u>Update</u> Out of 2,533 households, 1,900 recycle, along with a majority of businesses. 780 curbside bins and 140 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. <u>Update</u> 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. <u>Update</u> The percentage of general fund budget dedicated to this program decreased from .45% in FY09 to .44% in FY10.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Residential Participation Rate	75%	80%	80%	80%
Commercial Participation Rate	80%	80%	80%	80%
Tons Collected	1,810	1,700	1,840	1,579

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Services Manager	0.17	0.17	0.17	0.17
Equipment Operator I/6 Yd	1.80	1.80	1.80	1.80
Equipment Operator I/Trash	1.00	1.00	1.00	1.00
Sanitation Supervisor	0.20	0.20	0.20	0.20
Laborer I/Trash	0.45	0.00	0.00	0.00
Equipment Operator III/60 yd	0.00	0.00	0.00	0.00
TOTAL	3.62	3.17	3.17	3.17



Public Works

PROGRAM: BEACH CLEANING 546

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	78,567	70,079	95,600	117,300	54,700	-42.78%
Employee Benefits	45,522	44,124	48,500	47,900	32,100	-33.81%
Contractual	-	-	5,000	5,000	-	-100.00%
Commodities	8,269	10,924	10,700	10,800	9,700	-9.35%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	8,220	12,053	12,100	12,100	12,300	1.65%
Other	-	-	-	-	-	0.00%
TOTALS	140,578	137,180	171,900	193,100	108,800	-36.71%

Salaries and Wages:

Decrease reflects elimination of PT beach cleaning position and effort focused on public beaches only. A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance, along with the elimination of the above position.

Contractual:

Moved cost for turtle nest marking to program 581 (Coastal).

Commodities:

Reduction in anticipated fuel expenses.



Public Works

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. <u>Update</u> There were no complaints from Citizens Association (South End Condo Association). About 903 bags of litter and 340 c.y. of 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. <u>Update</u> 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. <u>Update</u> Personnel attended 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. <u>Update</u> The percentage of general fund budget dedicated to this program decreased from .26% in FY09 to .16% in FY10.

	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Workload Indicators				
Entire Wrack Line Cleaned, Weekly	52	46	52	52
Non-Biotic Waste Collected, Tons	135	465	312	20

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Beach Cleaner	1.75	1.75	1.75	1.00
Equipment Operator I/Trash	0.14	0.14	0.00	0.00
Laborer I/Trash	0.00	0.00	0.00	0.00
Trash Supervisor	0.10	0.10	0.10	0.10
TOTAL	1.99	1.99	1.85	1.10



Public Works

PROGRAM: LANDSCAPE MAINTENANCE 551

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	461,987	478,778	533,400	533,300	495,000	-7.20%
Employee Benefits	278,353	292,904	312,700	312,500	273,200	-12.63%
Contractual	363,795	395,396	399,200	442,200	429,400	7.57%
Commodities	80,470	95,641	69,700	76,000	62,500	-10.33%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	21,952	31,158	31,200	31,200	31,800	1.92%
Other	-	-	-	-	-	0.00%
TOTALS	1,206,557	1,293,877	1,346,200	1,395,200	1,291,900	-4.03%

Salaries and Wages:

Decrease reflects elimination of vacant Parks Laborer I position. A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance, along with the elimination of the above position.

Contractual:

Increase reflects the services to be provided via contractor in lieu of laborer position.

Commodities:

Decrease reflects a reduction in the purchase of plant materials and landscape supplies.



Public Works

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 2400 +/- 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. <u>Update</u> Tree losses have declined from (150) in FY06 to (20) in FY07, with only (8) trees lost in FY08. We lost (2) coconuts due to other causes/disease in FY09.
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. <u>Update</u> Feb. 2005 survey states 89% feel the appearance of parks and medians meets or exceeds their expectations. We have continued to improve the Town parks and medians. We worked with the Civic Assoc. Beautification Committee to improve the Royal Poinciana Way sidewalk area along the storefronts. We replaced sod and added (14) decorative pots with flowering plants. We also worked with the Garden Club to greatly enhance the Wrightsman Estate Park area with approximately 10,000 sq. ft. of landscape improvements.
Result:	Maintenance schedule adhered to 100% of the time.
Measure:	Report exceptions to scheduled work. <u>Update</u> 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 FY2009.
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. <u>Update</u> The percentage of general fund budget dedicated to this program decreased from 2.0% in FY09 to 1.93% in FY10.



Public Works

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Royal Palms Trimmed 2x Yr.	550	550	550	550
Lethal Yellowing Inoculation	\$34,920	\$37,100	\$35,191	\$33,741

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Facilities Maintenance Manager	0.60	0.35	0.35	0.35
Nursery Worker	0.90	0.90	0.90	0.90
Parks Supervisor I	0.84	0.84	0.84	0.84
Spray Truck Operator	0.91	0.91	0.91	0.91
Electrician Supervisor	0.01	0.01	0.01	0.01
Electrician II	0.05	0.04	0.04	0.04
Equipment Operator/Parks	0.98	1.93	1.93	1.93
Parks Laborer	4.77	3.82	2.90	1.98
General Maintenance Supervisor	0.03	0.03	0.03	0.03
Building Maintenance Worker	0.16	0.16	0.16	0.16
Tree Trimmer	1.80	1.80	1.80	1.80
Streets/Parks Supervisor	0.81	0.81	0.81	0.81
Street & Sign Painter	0.01	0.01	0.01	0.01
TOTAL	11.87	11.61	10.69	9.77



Public Works

PROGRAM: FACILITY MAINTENANCE 554

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	193,377	198,556	244,100	259,300	220,300	-9.75%
Employee Benefits	74,082	77,089	92,900	92,600	95,300	2.58%
Contractual	842,785	686,596	772,700	824,000	667,300	-13.64%
Commodities	48,357	51,351	47,100	47,600	47,500	0.85%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	11,229	16,983	17,000	17,000	17,300	1.76%
Other	-	-	-	-	-	0.00%
TOTALS	1,169,830	1,030,575	1,173,800	1,240,500	1,047,700	-10.74%

Salaries and Wages:

Minor adjustments to labor allocation to reflect building maintenance requirements. A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Reduced funding for janitorial services, electricity costs, and building maintenance.



Public Works

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. <u>Update</u> All Town buildings are inspected on a monthly basis to ensure a high level of quality and that repairs are made expeditiously. No recent Citizen survey has been conducted.
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. <u>Update</u> 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 the North Fire station.
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. <u>Update</u> The percentage of general fund budget dedicated to this program decreased from 1.59% in FY09 to 1.57% in 1009. More efficient products are continually being introduced into Town buildings, such as dehumidifiers, a/c units, lighting, etc. to reduce electric costs.



Public Works

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Building Inspections	288	288	72	144
A/C Duct Cleaning	2	2	4	1
Buildings Painted	4	3	1	6
Benches Pressure Cleaned	90	92	74	74
Public Containers Pressure Cleaned	86	90	42	42

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
General Maintenance Supervisor	0.74	0.76	0.78	0.78
Tree Trimmer	0.00	0.00	0.00	0.00
Parks Laborer	0.00	0.00	0.00	0.00
Spray Truck Operator	0.01	0.01	0.01	0.01
Street Sign Painter	0.41	0.41	0.41	0.44
Electrician Supervisor	0.08	0.08	0.08	0.08
Electrician II	0.35	0.42	0.42	0.42
Building Maintenance Worker	1.14	1.16	1.22	1.22
Parks Supervisor I	0.00	0.00	0.00	0.00
Equipment Operator/Parks	0.00	0.00	0.00	0.00
Nursery Worker	0.07	0.09	0.09	0.09
Facilities Maintenance Manager	0.10	0.25	0.25	0.25
TOTAL	2.90	3.18	3.26	3.29



Public Works

PROGRAM: METER MAINTENANCE AND COLLECTION 558

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	28,050	74,413	19,000	36,100	27,600	45.26%
Employee Benefits	13,015	16,930	14,100	15,300	13,300	-5.67%
Contractual	6,152	44,269	22,600	22,600	18,600	-17.70%
Commodities	6,348	8,633	11,900	14,300	14,300	20.17%
Capital Outlay	14,620	336,022	-	21,500	-	0.00%
Depreciation	2,450	1,360	1,400	1,400	15,600	1014.29%
Other	-	-	-	-	-	0.00%
TOTALS	70,635	481,627	69,000	111,200	89,400	29.57%

Salaries and Wages:

Labor allocation increased to reflect effort for parking kiosks based on actual required maintenance performed during 2009.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Reduced to reflect only the monthly maintenance/access fees for kiosks and software.

Commodities:

Increase reflects the parts/supplies required for kiosks (batteries, parts, housings, etc).

Depreciation:

Depreciation charges increased due to the acquisition of new parking kiosks throughout Town.



Public Works

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. <u>Update</u> Malfunctions of the new multi-space meters are identified by weekly inspections, reports from Parking Enforcement Officers, and the review of daily computer generated reports. Approximately 860 reported problems were investigated and repaired during FY09.
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. <u>Update</u> 104 scheduled collections completed in FY09. Revenue increased from \$585,550 in FY08 to \$670,913 in FY09, representing an increase of 14.6%.
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. <u>Update</u> The percentage of general fund budget dedicated to this program increased from .10% in FY09 to .13% in FY10.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Inspections	104	104	104	104
Collections	104	104	104	104

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
General Maintenance Supervisor	0.12	0.12	0.10	0.10
Building Maintenance Worker	0.46	0.46	0.39	0.39
TOTAL	0.58	0.58	0.49	0.49



Public Works

PROGRAM: GENERAL ENGINEERING SERVICES 561

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	279,071	377,155	419,600	374,800	388,100	-7.51%
Employee Benefits	92,073	117,468	128,600	124,700	128,900	0.23%
Contractual	16,525	10,654	18,100	43,200	16,900	-6.63%
Commodities	7,173	6,193	6,300	7,000	6,300	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	5,205	8,410	8,400	8,400	8,600	2.38%
Other	-	-	-	-	-	0.00%
TOTALS	400,047	519,880	581,000	558,100	548,800	-5.54%

Salaries and Wages:

Decrease reflects allocation of admin effort Office Asst. II to program 511. A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Decrease is due to reduced Town share of regional NPDES program costs.



Public Works

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. <u>Update</u> 80% of projects completed on time and 90% completed within budget for FY09.
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. <u>Update</u> 95% of inquiries answered within 48 hours and that approximately 90% 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. <u>Update</u> The percentage of general fund budget dedicated to this program decreased from .86% in FY09 to .82% in FY10.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Assistant Director (Engineering)	0.00	0.90	0.90	0.90
Town Engineer	0.90	0.00	0.00	0.00
Project Engineer	1.00	1.00	1.00	1.00
Project Manager (E.I.)	1.00	1.00	1.00	1.00
Construction Manager	0.00	1.00	1.00	1.00
Project Administrator	0.50	0.50	0.00	0.00
	3.40	4.40	3.90	3.90



Public Works

PROGRAM: RIGHT OF WAY INSPECTIONS 565

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	75,336	81,798	83,500	81,200	83,400	-0.12%
Employee Benefits	28,792	29,657	32,500	31,600	33,200	2.15%
Contractual	661	1,210	1,000	1,000	1,000	0.00%
Commodities	981	960	1,200	1,200	1,200	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,283	1,945	1,900	1,900	1,900	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	107,053	115,570	120,100	116,900	120,700	0.50%

Salaries and Wages:

A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.



Public Works

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. <u>Update</u> 99.6% of properly completed applications were returned within 72 hours of receipt, not including work scheduled with long lead time, 97.4% within 48 hours and 88% 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. <u>Update</u> The percentage of general fund budget dedicated to this program remained at .18%.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Permits Processed	1,121	1,126	1,385	931
Violations	101	182	327	166

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Assistant Director (Engineering)	0.00	0.10	0.10	0.10
Town Engineer	0.10	0.00	0.00	0.00
Public Works Inspector	1.00	1.00	1.00	1.00
TOTAL	1.10	1.10	1.10	1.10



Public Works

PROGRAM: EQUIPMENT OPERATION & MAINTENANCE 571

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	299,663	253,268	362,200	240,500	303,500	-16.21%
Employee Benefits	140,832	146,128	161,900	150,600	166,200	2.66%
Contractual	107,117	64,076	48,700	48,800	62,400	28.13%
Commodities	109,793	91,778	105,200	106,900	109,400	3.99%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	6,118	10,335	10,300	10,300	10,500	1.94%
Other	-	-	-	-	-	0.00%
TOTALS	663,523	565,585	688,300	557,100	652,000	-5.27%

Salaries and Wages:

Decrease is due to revised salary ranges for supervisor position and mechanic position. A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance.

Contractual:

Increase reflects anticipated requirement for external repairs for vehicle systems, and maintenance on oil/water separator tank.

Commodities:

Minor increase for repair parts, shop supplies and uniform expenses.



Public Works

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. <u>Update</u> Vehicles and equipment are serviced and inspected 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. <u>Update</u> Equipment down time is minimized - approximately 0.2% lost time (688 hours) in FY09, which corresponds to an equipment availability of 98%. Scheduled PM services have only been accomplished at about 65% rate due to two vacant positions for a majority of FY09. 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. <u>Update</u> The percentage of general fund budget dedicated to this program decreased from 1.02% in FY09 to .98% in FY10.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Preventive Maintenance Scheduled Services	2,890	2,574	2,112	729

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Services Manager	0.10	0.10	0.10	0.10
Vehicle Maintenance Supervisor	1.00	1.00	1.00	0.00
Mechanic IV	1.00	1.00	1.00	1.00
Mechanic III	3.00	3.00	2.50	3.50
Vehicle Maintenance Office Assistant II	1.00	1.00	1.00	1.00
TOTAL	6.10	6.10	5.60	5.60



Public Works

PROGRAM: COASTAL MANAGEMENT 581

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	21,872	66,194	157,300	145,000	144,700	-8.01%
Employee Benefits	19,723	7,777	23,600	22,100	44,500	88.56%
Contractual	545,815	956,999	435,000	704,100	462,200	6.25%
Commodities	6,547	5,057	5,900	7,400	7,100	20.34%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	593,957	1,036,027	621,800	878,600	658,500	5.90%

Salaries and Wages:

Decrease reflects the difference between budgeted amount for coastal coordinator position versus actual salary amount. A wage freeze was instituted for all employees for the fiscal year 2010.

Employee Benefits:

The change reflects the net impact of the increase in retirement and the decrease in health insurance. This program also added charges for retirement and health insurance for one employee.

Contractual:

Increase reflects costs associated with sand transfer plant operation and maintenance, and regional environmental monitoring requirements.

Commodities:

Increase due to professional membership cost increases and anticipated fuel expenses.



Public Works

PROGRAM: COASTAL MANAGEMENT 581

Mission: This division exists to develop and manage programs whose goal is 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.
- Oversee the maintenance and operation of 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. <u>Update</u> 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. <u>Update</u> Unforeseen tropical storms have effected the expected renourishment intervals. Interim sand placement activities are being permitted to offset unforeseen erosional losses.
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. <u>Update</u> No permit violations.
Result:	Improve as much as possible Sand Transfer Plant facility and operations.
Measure:	Progress toward facility upgrade accomplished. <u>Update</u> Town awarded a contract to renovate the sand transfer plant. A \$300,000 grant was secured from Florida Inland Navigational District. Town Council budgeted in FY2010, the permitting of a pipeline extension for the sand transfer plant.
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. <u>Update</u> The relationship between the Town and Corps has deteriorated. The Town has sued the Corps over down drift impacts caused by the inlet.
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. <u>Update</u> The percentage of general fund budget dedicated to this program increased from .92% in FY09 to .98% in FY10. 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 Town has Professional Service Agreements with 8 coastal engineering firms and 3 environmental firms to apply specific consultant strengths to particular efforts to minimize costs.

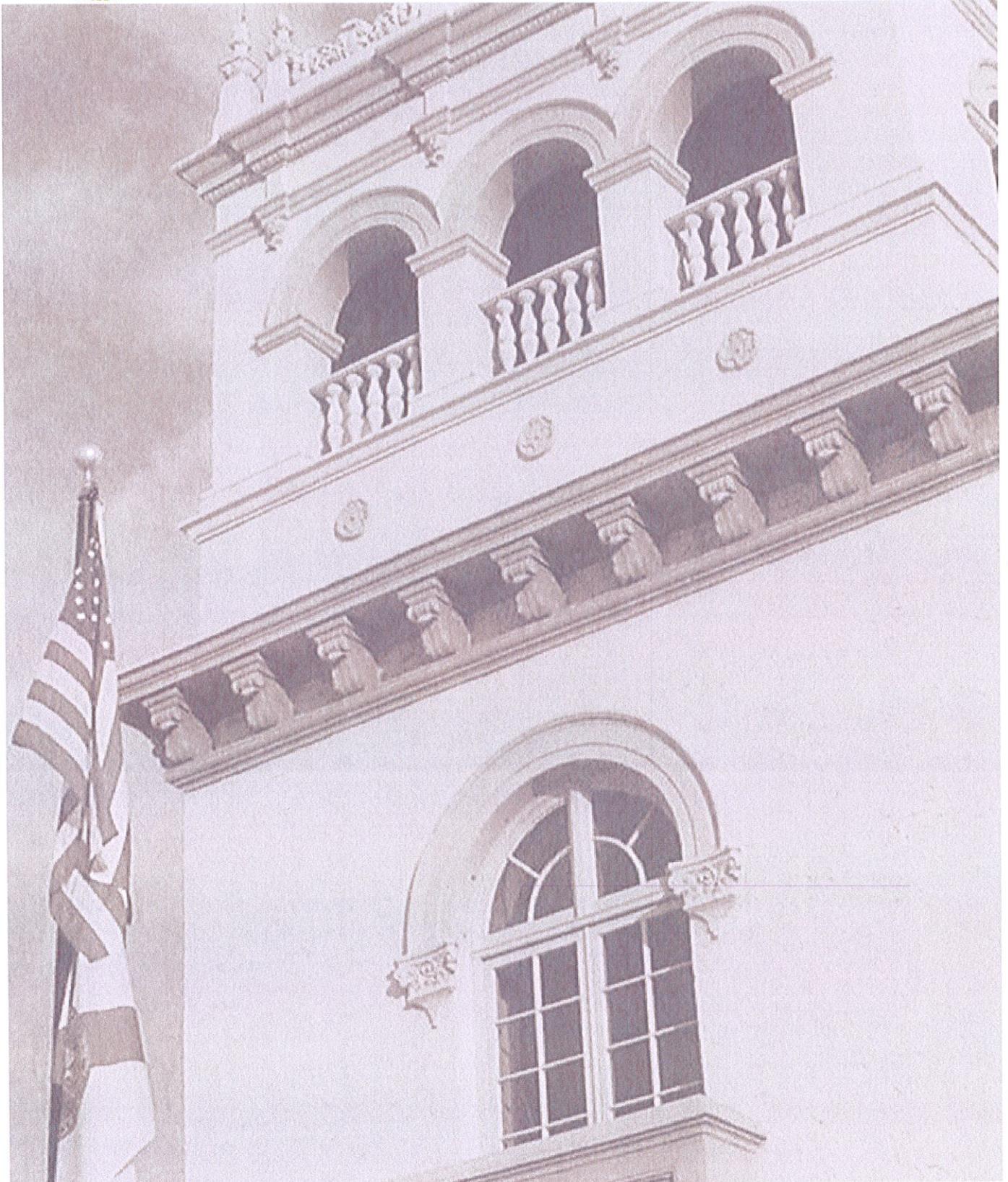


Public Works

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Coastal Projects Coordinator	1.00	0.00	1.00	1.00
Town Engineer	0.00	1.00	.50	.50
TOTAL	1.00	1.00	1.50	1.50



Other





Other Programs

PROGRAM: LIBRARY SERVICES 321

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

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	247,000	259,350	272,400	272,400	272,400	0.00%
TOTALS	247,000	259,350	272,400	272,400	272,400	0.00%



Other Programs

PROGRAMS: TRANSFERS 611 TO 625

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

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Capital Improvement Fund (307)	3,378,801	2,096,000	1,817,000	1,817,000	4,828,957	165.77%
Coastal Protection Fund (309)	-	-	2,000,000	2,000,000	-	-100.00%
Recreation Enterprise Fund (403)	-	-	-	-	-	0.00%
Equipment Replacement Fund (320)	-	-	-	-	-	0.00%
Debt Service Fund (203)	3,529,000	3,652,000	3,790,000	3,790,000	3,922,000	3.48%
Debt Service Fund (201)	-	-	-	-	-	0.00%
Group Health Retirees (610)	993,700	1,466,000	1,649,000	1,649,000	1,550,000	-6.00%
Risk - W/C, Liab, Prop	2,220,201	2,392,000	1,918,000	1,918,000	1,904,463	-0.71%
Retirement - General Employee	-	-	-	-	-	0.00%
TOTALS	10,121,702	9,606,000	11,174,000	11,174,000	12,205,420	9.23%



Other Programs

PROGRAM: EMERGENCY MANAGEMENT 710

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

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

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

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Salaries and Wages	722	-	-	-	-	0.00%
Employee Benefits	55	-	-	-	-	0.00%
Contractual	49,698	44,118	80,200	45,000	80,100	-0.12%
Commodities	1,192	634	600	600	600	0.00%
Capital Outlay	7,501	1,660	1,700	1,700	1,700	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	59,168	46,412	82,500	47,300	82,400	-0.12%



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. <u>Update</u> New employees continue to receive training in ICS - 100 and I - 700 courses as part of the new employee orientation. Two priorities for FY 10 are credentialing of Town employees who will serve in decision making capacities during a crisis and the completion of the individual COOP annexes for each department. The resource inventory and "typing" of assets for first responding departments was completed for FY09. The Town documents NIMS compliance through the NIMSCAST data entry system to the Federal government.
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. <u>Update</u> In addition to finding additional ways to improve hurricane recovery efforts, the Town's EPT completed a Continuity of Operations Plan (COOP) in FY09. The COOP allows the Town to use alternative means to perform services for up to 30 days following a disaster. In FY10 the Town will complete the individual COOP annexes for each department.



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.
	<p><u>Update</u></p> <p>The Town usually focuses substantive outreach to the community in the spring before hurricane season. Due to budget constraints in FY09, the Town conducted three workshops for individual organizations upon request at their expense. The Town also continues to work with the media regarding hurricane preparation. In FY10 the Town will lead an emergency management presentation and table top exercise with the Palm Beach Civic Association's public safety committee.</p>

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Hurricane Education Community Workshops			2	3
Emergency Planning Team Meetings	6	4	5	4
COOP Meetings	4	10	0	3
NIMS Compliancy Training	5	20	5	0
Actual EOC Activations	1	0	0	0
Town wide Tabletop Exercises	0	1	2	6



Other Programs

PROGRAM: CONTINGENT APPROPRIATIONS 711

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

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

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

Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget	% Change
Salaries and Wages	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	0.00%
Contractual	-	-	-	-	0.00%
Commodities	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Depreciation	-	-	-	-	0.00%
Other	922,650	926,000	953,800	967,000	1.38%
TOTALS	922,650	926,000	953,800	967,000	1.38%
Percent of Budget	1.5%	1.5%	1.5%	1.5%	



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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 Fund

debt service and (ii) the total amount of non-ad valorem revenues in each fiscal year in which Bonds are outstanding will be greater than 2.00 times the non-self-supporting debt in each such fiscal year.

As part of the preparation for the 2003 Revenue Bond, the Town's GO and Revenue Bond ratings were reviewed by both Moody's and Standard & Poor's. The Town's conservative financial policies and strong management of its financial resources were recognized, and it resulted in rating upgrades in both revenue and general obligation categories. Moody's Investors Service upgraded the Town's credit rating to Aa1 from Aa2 for the 2003 Revenue bonds and confirmed the Town's current Aaa GO rating. Standard and Poor's upgraded the credit rating on the Revenue bonds to AA+ from A+ and upgraded the Town's 1993 General obligation credit rating to AAA from AA. The AAA credit ratings are the highest ratings these two rating services issue and represent the highest quality investment grade debt.

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

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. Principal 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.

2009 Line of Credit

The Town Council authorized the issuance of a \$2,000,000 line of credit for the design costs of the Worth Avenue Assessment District project. This debt is to be repaid in part by an assessment levied on the district and in part by the note that will be issued to fund the costs of the project.

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:

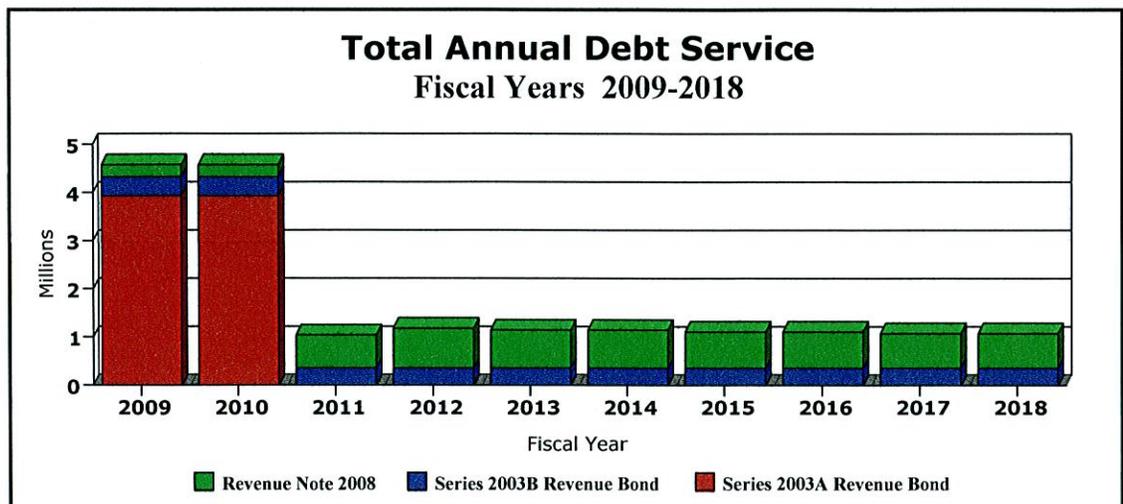


Debt Service Fund

Fiscal Year	2008 Revenue Note	2003A Revenue Bond	2003B Revenue Bond	Total
2009	269,783	3,955,313	379,365	4,604,461
2010	303,000	3,952,069	380,221	4,635,290
2011	753,498	0	380,578	1,134,076
2012	880,990	0	380,445	1,261,435
2013	862,314	0	379,913	1,242,227
2014	828,758	0	379,118	1,207,876
2015	705,686	0	377,972	1,083,658
2016	787,654	0	381,373	1,169,027
2017	769,622	0	379,363	1,148,985
2018	751,590	0	376,929	1,128,519
Total	<u>\$6,912,895</u>	<u>\$7,907,382</u>	<u>\$3,795,277</u>	<u>\$18,615,554</u>

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 FY2009 through FY2018. 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	<u>\$13,380,076,426</u>
Legal Debt Margin:	
Debt Limitation - 5% of assessed value	<u>\$ 669,003,821</u>

Debt Summary

Outstanding debt as of September 30, 2009

Gross bonded debt (all debt with a General Obligation Pledge) \$ 0

General Fund Pledge Obligations:

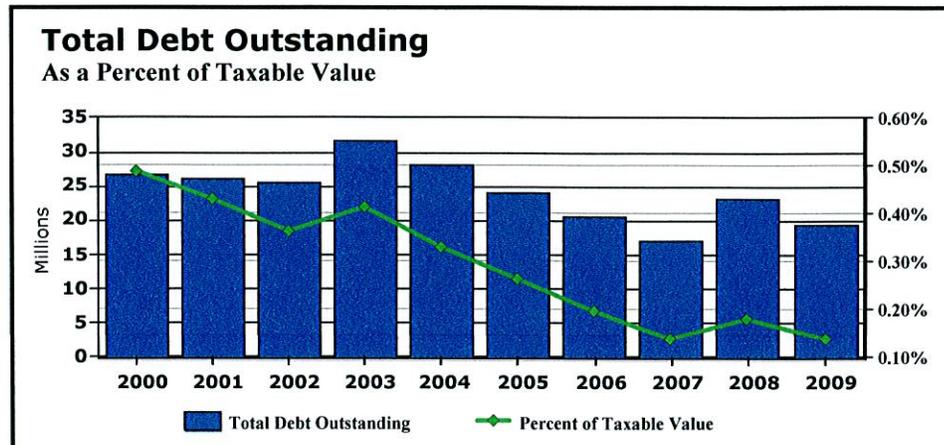
Line of Credit - Worth Avenue Assessment District 2,000,000
 Non-Ad Valorem Revenue Bonds/Notes 19,330,000

Total Gross Debt \$21,330,000

Debt Ratios:

		<u>Per Capita</u>
Population	9,735	
Taxable Value	\$13,380,076,426	1,374,430
Total Gross Debt	21,330,000	2,191

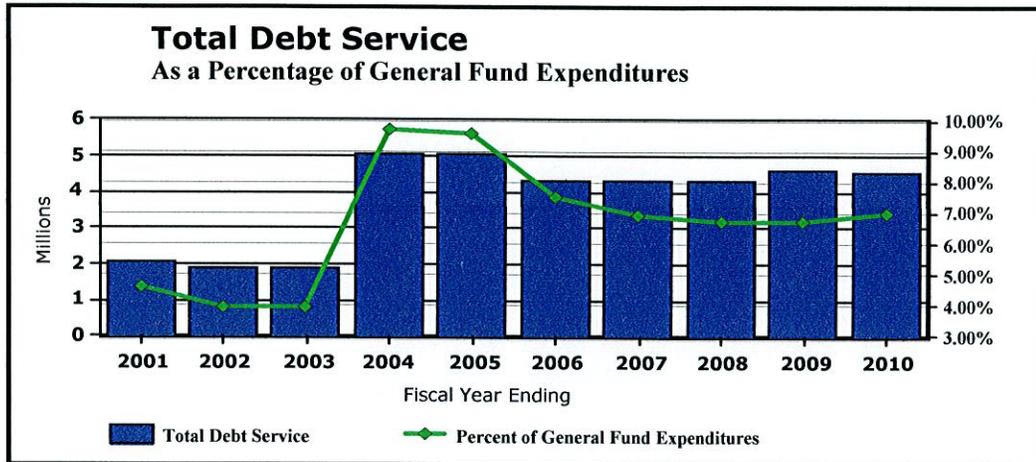
The chart below shows the ratio of total debt outstanding as a percent of taxable value.





Debt Service Fund

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



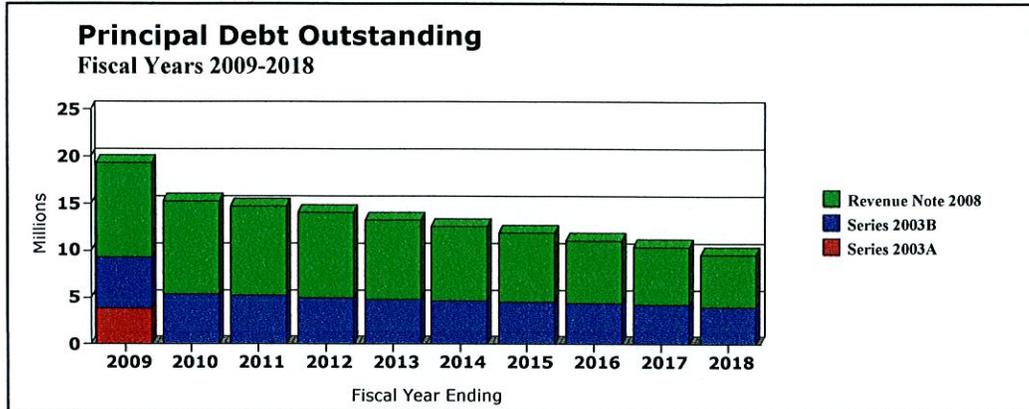
Town of Palm Beach Principal Debt Outstanding FY2009 - FY2018

Fiscal Year Ending	2003A Revenue Bond	2003B Revenue Bond	2008 Revenue Note	Total Debt Outstanding	Debt Per Capita 9,735
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
2018	0	4,035,000	5,600,000	9,635,000	990

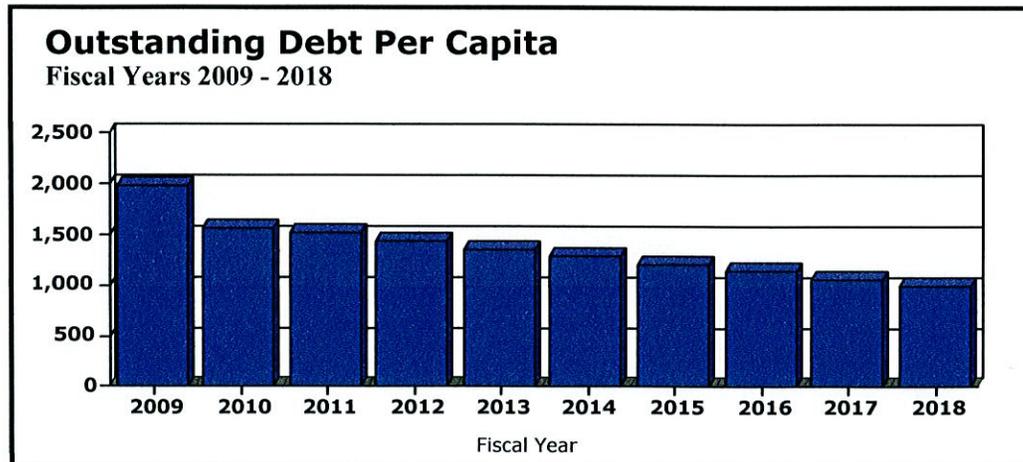


Debt Service Fund

The chart below shows the total principle debt outstanding for FY09 through FY18.



The chart below shows total outstanding debt per capita for FY09 through FY18.





Debt Service Fund

Fund 204 - Revenue Note 2008 Revenue and Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Interest Earnings	0	998	14,000	7,000	7,000	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	588,783	0	0	0	0.00%
TOTALS	0	589,781	14,000	7,000	7,000	100.00%
Expenditures						
Debt Service Interest	0	0	251,000	251,000	303,000	100.00%
Debt Service Principal	0	0	0	0	0	0.00%
Other Expenses	0	30,500	1,000	1,000	3,000	100.00%
TOTALS	0	30,500	252,000	252,000	306,000	100.00%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	0	559,281	(238,000)	(245,000)	(299,000)	
Beginning Fund Balance	0	0	559,281	559,281	314,281	
ENDING FUND BALANCE	0	559,281	321,281	314,281	15,281	

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.



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Capital Funds





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Capital Funds

CAPITAL FUNDS

Introduction:

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

Description of Funds:

The Town accounts for five Capital Funds as described below:

1) Capital Improvement Program (307)

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

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

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



Capital Funds

While the Capital Improvement Program encompasses a five year period, only the first year of the Program is actually adopted each year by the Town Council for funding and implementation. The out years of the Program are not a budget but provides appropriate financial information for prudent budget and planning recommendations and assists the Town's Elected Officials and Management Staff in the decision making process. Through budgetary action, the first year of the Program becomes the Capital Projects allocation which is funded from the General Operating Budget for the Town. For FY2010 \$4,828,957 has been allocated by the General Fund for capital projects, \$2,600,000 of which has been allocated for a reserve for the 20 year CIP program. The FY2010 budget amount includes FY2010 new appropriations of \$5,468,957 and reappropriated budgets of \$3,892,000.

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

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

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

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

4) Town Facilities Project Fund (310)

This fund accounts for construction costs for the Central Fire-Rescue Station and Town Hall Renovations with proceeds from the 2003 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 FY09 ACCOMPLISHMENTS

Storm Water Drainage Improvements

D-9 Basin/Mediterranean Road - Design project to replace all electrical and mechanical equipment and provide standby power generation for this station to maintain existing pumping capacity and not to expand the existing structure.

D-15 Basin/Lake Drive - Construction project to replace inoperable tide valves and deteriorated piping to prohibit leakage to the D-6 & D-7 Pump Stations from Lake Worth Lagoon.

Designed improvements for Pendleton Avenue.

Water Main Improvements

The Town is continuing to work with the City of West Palm Beach to upgrade water mains throughout the Town that fall either within Town planned projects or stand-alone West Palm Beach (WPB) projects. We did not receive any design plans from WPB in time to move forward on any construction projects.

Sanitary Sewer Improvements

We completed emergency repairs on Town force mains on Royal Palm Way and So. Ocean Blvd. We also completed force main replacement in Royal Poinciana Way and Coconut Row in preparation for the replacement of the Flagler Memorial Bridge.

We replaced our first pneumatically operated lift station, E-11, on El Vedado Road with a new pump station wet well and electrically operated, submersible pumps. We also completed design plans for replacement of single-family, pneumatically operated lift stations and began coordination with residents for their replacement.

Recreation Improvements

We completed the renovation of the Par 3 Golf Course which included a new parking lot and irrigation well. The work also included the installation of a new force main along So. Ocean Boulevard that will dovetail into the future total force main replacement program.



Capital Improvement Funds

FUND (307) - CAPITAL IMPROVEMENT PROGRAM PROJECT DESCRIPTIONS FY10 and FY09 Carry-Over Budgets

Storm Water Drainage Improvements

FY10 budget will include projects proposed for the original 10-year, north-end drainage program. The FY10 projects include the design and construction of improvements to the D-9 (Mediterranean) pump station. There are monies available to address any unanticipated storm pump structure rehabilitation needs.

Project Budget	\$1,302,000*
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.

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	\$2,164,957*
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 continuing the annual Town wide milling & resurfacing program.

Project Budget	\$1,410,000*
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	\$640,000*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < \$5,000 annually.)

Water Main Improvements WPB

This project includes funds from the Interlocal Agreement with the City of West Palm Beach for the Town to make improvements to designated water mains throughout the Town.

Project Budget	\$550,000*
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 completion of improvements to our fuel tanks to remain in compliance with state regulations.

Project Budget	\$300,000*
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

North Fire-Rescue Station

These funds will allow for construction of emergency flashers and the continuation of a two-year program to replace windows.

Project Budget	\$344,000*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < \$5,000 annually.)

*Includes FY09 Estimated Carry-over Budget

**Capital Improvement Program
Proposed FY10 (Including FY09 Carry-over) and Five Year Plan - Fund 307**

Expenditure Budget - Project Description	FY09	Proposed	Projected Requirements					Five Year Total
	Carry-over Budget	Year 1 FY2010	Subtotal	Year 2 FY2011	Year 3 FY2012	Year 4 FY 2013	Year 5 FY 2014	
<i>Reserve for 20 year CIP</i>	0	2,600,000	2,600,000	0	0	0	0	2,600,000
Storm Water System	525,000	777,000	1,302,000	1,340,000	1,340,000	1,340,000	440,000	5,762,000
General Improvements	475,000	750,000	1,225,000	640,000	640,000	640,000	440,000	3,585,000
Rehabilitate Storm Pump Structures	50,000	27,000	77,000	700,000	700,000	700,000	0	2,177,000
Sanitary Sewer System	888,000	1,276,957	2,164,957	3,200,000	4,200,000	5,200,000	3,177,000	17,941,957
General Improvements	450,000	371,957	821,957	350,000	300,000	300,000	235,000	2,006,957
Force Main Rehabilitation	362,000	300,000	662,000	1,500,000	2,500,000	3,500,000	1,250,000	9,412,000
WPB Central Pump Bypass & Reserve	66,000	50,000	116,000	50,000	50,000	50,000	0	266,000
Rehab Sanitary Sewer Pumping Stations	10,000	115,000	125,000	900,000	950,000	950,000	500,000	3,425,000
Replace E-Station	0	440,000	440,000	400,000	400,000	400,000	0	1,640,000
Gravity Mains Rehabilitation	0	0	0	0	0	0	100,000	100,000
WPB Joint Force Main to ECRWRF	0	0	0	0	0	0	310,000	310,000
Lake Worth Sub-Regional System	0	0	0	0	0	0	124,000	124,000
ECRWRF Upgrades	0	0	0	0	0	0	658,000	658,000
Streets and Roads	1,160,000	250,000	1,410,000	500,000	500,000	500,000	2,798,000	5,708,000
Milling & Resurfacing Program	0	250,000	250,000	500,000	500,000	500,000	1,224,000	2,974,000
Curb & Sidewalk	0	0	0	0	0	0	150,000	150,000
Street Lighting	0	0	0	0	0	0	949,000	949,000
Traffic Signals	0	0	0	0	0	0	475,000	475,000
Worth Avenue Commercial District	1,160,000	0	1,160,000	0	0	0	0	1,160,000
Lake Worth Lagoon	0	0	0	0	0	0	200,000	200,000
Bulkheads	0	0	0	0	0	0	200,000	200,000
Bury FPL Overhead Lines	640,000	0	640,000	0	0	0	0	640,000
Refurbish Memorial Fountain	50,000	0	50,000	0	0	0	0	50,000
Water Main Improvements WPB (1)	50,000	500,000	550,000	500,000	500,000	500,000	500,000	2,550,000
Fuel Tank Replacement Program (2)	300,000	0	300,000	0	0	0	0	300,000
North Fire-Rescue Station	279,000	65,000	344,000	0	0	0	175,000	519,000
Replacement of Windows	232,000	0	232,000	0	0	0	0	232,000
Traffic Signal Installation	47,000	65,000	112,000	0	0	0	0	112,000
Phase 1 - Warrant Study	47,000	0	47,000	0	0	0	0	47,000
Phase 2 - Construction	0	65,000	65,000	0	0	0	0	65,000
Emergency Generator	0	0	0	0	0	0	175,000	175,000
Total Expenditures	3,892,000	5,468,957	9,360,957	5,540,000	6,540,000	7,540,000	7,290,000	36,270,957
Offsetting Revenues:		FY2010		FY2011	FY2012	FY2013	FY2014	Total
Interest	0	140,000		140,000	140,000	140,000	140,000	700,000
WPB - Water Main Improvements (1)	0	500,000		500,000	500,000	500,000	500,000	2,500,000
Worth Avenue Commercial District	1,160,000	0		0	0	0	0	1,160,000
Transfer from General Fund Balance		2,600,000						2,600,000
Total Offsets	1,160,000	3,240,000		640,000	640,000	640,000	640,000	4,360,000
Transfer from General Fund - FY10	2,732,000	2,228,957		4,900,000	5,900,000	6,900,000	6,650,000	29,310,957

- (1) Offsetting revenue from WPB
- (2) Remainder of Program from FY09



Capital Improvement Program

Fund 307 - Capital Improvement Program Revenue and Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Transfer from General Fund (001)	3,378,801	2,096,000	1,817,000	1,817,000	4,828,957	165.77%
Transfer from Recreation Fund (403)	0	30,000	0	0	0	0.00%
Interest on Investments	650,926	308,970	425,000	224,000	140,000	-67.06%
Grants/Local Revenue	79,204	1,519,585	595,000	200,000	500,000	-15.97%
TOTALS	4,108,931	3,954,555	2,837,000	2,241,000	5,468,957	92.77%
Expenses						
Projects	4,759,364	6,127,462	3,392,000	6,900,000	2,868,957	-15.42%
Reserve for 20 year CIP	0	0	0	0	2,600,000	100.00%
Transfer to LSEF (403)	1,380	0	0	0	0	0.00%
Transfer to CIP Funds (309/310)	306,000	0	0	0	0	0.00%
Capital Contingency	0	0	241,600	0	432,300	78.93%
TOTALS	5,066,744	6,127,462	3,633,600	6,900,000	5,901,257	62.41%
TOTAL REVENUES OVER/(UNDER) EXPENSES	(957,813)	(2,172,907)	(796,600)	(4,659,000)	(432,300)	
Beginning Fund Equity	12,227,246	11,269,433	9,096,526	9,096,526	4,437,526	
ENDING FUND EQUITY	11,269,433	9,096,526	8,299,926	4,437,526	4,005,226	



Capital Improvement Program

Fund 307 - Capital Improvement Program

REVENUES

Transfer from General Fund (001):

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

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 increased from 2.55% for FY09 to 3% for FY10.

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 FY10 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)



Capital Improvement Funds

FUND (308/309) COMPREHENSIVE COASTAL MANAGEMENT PROGRAM FY2009 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. An additional \$487,000 was added during the budget year bringing the total appropriation to \$2,301,000.

Town staff continued to work with the Corps of Engineers to have a 215 Agreement prepared. Once signed, this document will allow the Federal Government to reimburse the Town for this project. The Corps was not making progress completing the document and the Town enlisted the services of our elected officials to help get the draft 215 sent to the Town. Upon receipt of the document in March 2009, it was apparent that the Corps document was unacceptable to the Town and that we would face months, if not years negotiating revisions. Considering the urgent need to provide upgrades to the sand transfer plant, Town Council voted to move forward without Corps funding.

A competitive selection process in FY 2008 chose Bridge Design Associates to design the sand transfer plant renovation plans. These plans were completed in February 2009 and the renovation project was advertised for bids. Bids were received on April 30, 2009 and Town Council awarded a contract to Murray Logan Construction Inc. May 12, 2009. Construction is scheduled to begin in the summer and the plant is scheduled to be back in operation on or about October 1, 2009.

Once the sand transfer plant renovation project is underway, Town Staff will begin the process to have preliminary plans prepared for Phase II of the sand transfer plant project, which envisions construction of a booster plant and second pipeline discharge from the plant to deposit sand approximately 2000 to 2500 feet south of the south jetty.

Inlet Sand Management

The Army Corps of Engineers scheduled the inlet maintenance dredging for January 2009. The Town elected to not pay to have the sand placed on the beach in Reach One, so the Corps will be placing the sand in the near shore area, in 20 to 25 feet of water. The Corps did not meet their January 2009 dredging date and then moved the dredging event to April, and then to August, 2009.

The Port of Palm Beach is being negatively impacted by shoaling of the inlet channel and delays in the Corps dredging event is resulting in the Port turning away ships or light loading ships, creating an economic hardship. The Port has developed an idea to purchase a dredge to mine the inlet shoals north and south of the inlet and to place sand dredged from the inlet channel onto Town beaches south of the inlet. Port presentations have been made to Town Council and the Town's Shore Protection Board. Both entities have shown an interest. Town staff continues to work with the Port and Palm Beach County within a Tri-Party agreement, to cost share with permitting this idea.

An expansion and deepening of the inlet channel and turning basin at the Port of Palm Beach is now in the feasibility stage. An environmental assessment report has been completed. Town staff will continue to work with the Port and the Army Corps to assure that the Town's concerns are addressed and should a project move forward, that any suitable dredged material is placed on the Town's beaches.



Capital Improvement Funds

Reach 2 Project Area Onondaga Avenue to El Mirasol

Due to the extensive amount of hard bottom in Reach Two, is it unlikely that a beach restoration permit could be obtained. In lieu of a beach restoration project, Town staff is trying to identify alternative projects that would introduce additional sand to Reach Two. The most likely is to construct a back beach dune with dune plants where sufficient sand exists to support construction. A possible source of sand would be to mine the sand in Reach One.

The proposed pipeline extension from the Sand Transfer plant is expected to improve the littoral drift with the hope that some accretion will occur in Reach Two. Any sand accretion would be slow to occur and will likely be a seasonal occurrence until a significant amount of sand resources make their way into the reach.

Reach 3 & 4 Project Area Mid Town Beach Nourishment & Expansion Project El Mirasol to El Vedado

Town staff continues to monitor the condition of this reach. During FY 2008, Tropical Storm Fay created a significant amount of erosion to the Mid-Town project. Town staff worked with representatives from the Federal Emergency Management Agency (FEMA) and we were able to document a dry beach sand loss of 51,988 cubic yards of material. A FEMA project worksheet was prepared and in January 2009, a completed worksheet was submitted to Washington, D.C. office for approval. If the Town receives funding, reimbursement would be for 75% of the eligible project expenses. Work would need to occur between November 1 and March 31 due to the sea turtle nesting season.

Reach 5 Project Area El Vedado to Widener's Curve

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 the construction of a back beach dune with dune plantings

Reach 7 Project Area Phipps Ocean Park Beach Nourishment Project Sloan's Curve to Ambassador II Condominium

Town staff continues to monitor Reach Seven, which includes Phipps Ocean Park. The north end of the reach has not performed well, which is not unexpected. A group of condominiums north and south of Phipps Ocean Park have formed a group and hired a coastal engineer to look at the performance of Reach Seven and have made their own recommendations as to what the Town should do in the future.

During FY 2008, Tropical Storm Fay created a significant amount of erosion to the Phipps Ocean Park project. Town staff worked with representatives from FEMA and we were able to document a dry beach sand loss of 46,050 cubic yards of material. A FEMA project worksheet was prepared and in January 2009, a completed worksheet was submitted to Washington, D.C. office for approval. If the Town receives funding, reimbursement would be for 75% of the eligible project expenses. Work would need to occur between November 1 and March 31 due to the sea turtle nesting season.



Capital Improvement Funds

Reach 8 Project Area Ambassador II Condominium to La Bonne' Vie

The Administrative Law Judge has ruled against the Town of Palm Beach and the Florida Department of Environmental Protection (FDEP), recommending that a permit for the Town's Reach 8 restoration project not be issued. Town Council considered continuing the legal fight, but decided to not pursue an appeal. The Town is awaiting final word from FDEP which is expected to be a permit denial.

The Town is now considering options for Reach 8. In the long term, a structural alternative with or without sand fill is the likely course of action. Town staff will recommend that Town Council consider another dune restoration project in FY 2010.

Regional Monitoring

The Regional Monitoring program is ongoing and currently includes annual aerial cartographic photography used to monitor near shore hardbottom. Topographic and bathymetric surveys to monitor sand movement throughout the Town are taken on an annual basis. A sediment budget analysis is performed. Sea turtle monitoring is conducted in Reaches 1, 2, 3, 4, 7 and 8.



Comprehensive Coastal Management Project Funds

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

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Interest on Investments	184,216	49,091	37,000	12,500	12,500	-66.22%
TOTALS	184,216	49,091	37,000	12,500	12,500	-66.22%
Expenses						
Projects	1,695,880	12,969	709,152	11,700	0	-100.00%
Transfer to CCMP (309)	0	0	0	0	944,182	100.00%
Other Expenses	7,245	0	10,000	0	10,000	0.00%
Transfer to Debt Service 2003B (201)	811,356	681,439	549,800	549,800	410,618	-25.32%
TOTALS	2,514,481	694,408	1,268,952	561,500	1,364,800	7.55%
TOTAL REVENUES OVER/(UNDER) EXPENSES	(2,330,265)	(645,317)	(1,231,952)	(549,000)	(1,352,300)	
Beginning Retained Earnings	4,876,882	2,546,617	1,901,300	1,901,300	1,352,300	
ENDING FUND EQUITY	2,546,617	1,901,300	669,348	1,352,300	0	



Comprehensive Coastal Management Project Funds

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 increased from 2.5% for FY09 to 3% for FY10.

EXPENDITURES

Projects:

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

Transfer to CCMP (309):

This will close the 308 fund to the 309 fund during FY10.

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.



Comprehensive Coastal Management Project Funds

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

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Interest Earnings	256,307	171,705	130,000	197,000	120,000	-7.69%
Trans from 001	0	0	2,000,000	2,000,000	0	-100.00%
Trans from 310	0	0	1,900,000	1,900,000	0	-100.00%
Transfer from 307 CIP	153,000	0	0	0	0	0.00%
Transfer from 308 CCMP Pay- as-you-go	0	0	0	0	944,182	100.00%
FEMA/FDEP/Fed Government Grant Reimb.	3,154,725	297,157	1,800,000	0	3,013,900	67.44%
TOTALS	3,564,032	468,862	5,830,000	4,097,000	4,078,082	-30.05%
Expenses						
Monitoring	0	0	0	0	687,480	100.00%
Projects	2,669,680	2,288,746	4,555,100	5,469,600	7,095,520	55.77%
TOTALS	2,669,680	2,288,746	4,555,100	5,469,600	7,783,000	70.86%
TOTAL REVENUES OVER(UNDER) EXPENSES	894,352	(1,819,884)	1,274,900	(1,372,600)	(3,704,918)	
Beginning Retained Earnings	6,740,928	7,635,280	5,815,396	5,815,396	4,442,796	
ENDING FUND EQUITY	7,635,280	5,815,396	7,090,296	4,442,796	737,878	



Comprehensive Coastal Management Project Funds

Fund 309 - Comprehensive Coastal Management Program Bond Proceeds Construction Fund

REVENUES

Interest on Investments:

The interest rate used to project the return on investments was increased from 2.5% for FY09 to 3% for FY10.

Transfer from General Fund (001):

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

Transfer from Town Facilities (310):

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

Transfer from CIP (308):

This line item represents money transferred from the CCMP Pay-as-you -go Fund to close the fund.

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 FY10 budget amounts include unexpended carry over amounts from prior years.



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Town of Palm Beach



Town Facilities Project Fund (310)



Capital Improvement Funds

FUND (310) - TOWN FACILITIES FY09 ACCOMPLISHMENTS/FY10 PROJECTS

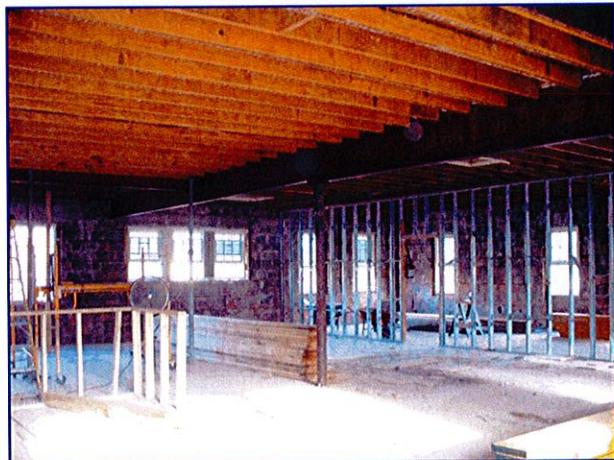
Town Hall Renovations - The project work to renovate the Town Hall building continued to progress during the course of FY2009, achieving the following key milestones:

- ✓ Construction was completed for the first phase of the project in late April 2009, and the Town occupied the renovated portion of the building by May 2009 after window treatments, furniture and the moving of office contents was accomplished.
- ✓ The second phase of the project (south end of the building) began in May 2009, after the employees were relocated temporarily to the center portion of the building.
- ✓ The Town Council and numerous boards/commissions began to hold their public meetings offsite due to the construction. Those offsite meeting venues included the City of West Palm Beach Commission Chambers and the Town's Emergency Operations Center.
- ✓ Funding was received from the State of Florida for the grant received by the Town in the amount of \$350,000.
- ✓ Construction as of November 2009 included the demolition of the second phase work area, along with the required shoring to support the second floor and the roof while existing structure was strengthened and new structural elements were installed. New windows were installed, as well as exterior restoration work. Rough-in of mechanical, electrical, and plumbing components have been completed, along with wall framing and drywall installation. The completion of the second phase is expected by late December 2009. The Planning, Zoning and Building Department will occupy the completed second phase of the building in early January 2010.

Future work anticipated in FY2010 includes the third (last) phase of construction in the center section of the building, which will start once the second phase is completed and the building occupants are relocated. The third phase of work in FY2010 will conclude the project which has an overall duration of approximately 24 months. Final project completion is expected by June 2010.



Aerial view of Town Hall.



North End of Town Hall, 2nd floor.



Town Facilities Project Fund

Fund 310 - Town Facilities Project Fund Revenue and Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Interest on Investments	218,209	122,591	230,000	97,000	80,000	-65.22%
Loan Proceeds	0	9,441,717	0	0	0	0.00%
Preservation Foundation Donations	0	0	500,000	150,000	350,000	-30.00%
Historic Preservation Grant	0	113,618	245,000	227,547	0	-100.00%
Transfer from CIP (307)	153,000	0	0	0	0	0.00%
TOTALS	371,209	9,677,926	975,000	474,547	430,000	-55.90%
Expenses						
Trans to (309) CCMP	0	0	1,900,000	1,900,000	0	-100.00%
Projects	220,369	1,686,699	3,201,320	6,800,000	4,000,000	24.95%
TOTALS	220,369	1,686,699	5,101,320	8,700,000	4,000,000	-21.59%
TOTAL REVENUES OVER/(UNDER) EXPENSES	150,840	7,991,227	(4,126,320)	(8,225,453)	(3,570,000)	
Beginning Retained Earnings	3,894,552	4,045,392	12,036,619	12,036,619	3,811,166	
ENDING FUND EQUITY	4,045,392	12,036,619	7,910,299	3,811,166	241,166	



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 increased from 2.5% for FY09 to 3% for FY10.

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 FY10 budget amount includes unexpended carry over amounts from prior years.



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Town of Palm Beach



Worth Avenue Assessment District (311)



Capital Improvement Funds

FUND (311) - WORTH AVENUE ASSESSMENT DISTRICT - FY10 PROJECT

Worth Avenue Improvement Project - is a major streetscape project encompassing large portions of the Worth Avenue Commercial District, including the three primary commercial blocks of historic Worth Avenue. The work is the first major streetscape undertaken within the commercial district since 1983. The work is contemplated to begin on or about May 1, 2010 and end by October 31, 2010. The total anticipated cost of the project is currently \$14.1M. The enhancements are to be paid for using special non ad valorem assessments to the commercial properties benefitting from the improvements.

The Project is currently anticipated to provide for the following components:

- ✓ A clock tower and entry piers to accentuate the easternmost entry to the commercial district at the intersection of Worth Avenue and South Ocean Boulevard.
- ✓ New wider sidewalks topped with faux coquina to enhance the pedestrian experience.
- ✓ New curbs and gutters
- ✓ New drainage inlets
- ✓ New crosswalks topped with faux coquina bumped out to provide pedestrian rest areas with street furniture and shade trees.
- ✓ New historic streetlights with energy efficient LED lighting components.
- ✓ Landscaping up lighting
- ✓ New irrigation systems
- ✓ A new passive park at the southeast corner of the intersection Worth Avenue and South County Road with street furniture and shade trees.
- ✓ A new living landscaped wall adjacent to the new park enhancing pedestrian rest areas.
- ✓ A new piazza encompassing the entirety of the 400 block of Hibiscus Avenue incorporating a fountain, reflecting pool, shade trees and open space area for pedestrians.
- ✓ New on-street parking configuration to comply with applicable code requirements.
- ✓ Conversion of highly visible overhead utility lines to underground service.
- ✓ New electrical system throughout the project area.
- ✓ New mature coconut palms as the primary street tree
- ✓ New landscaping planter beds throughout the project area.
- ✓ New asphalt paving.
- ✓ New street striping.
- ✓ New street signage on historic poles to match new historic streetlights.



Capital Improvement Funds

In addition to the above streetscape features, some infrastructure work is contemplated for renewal and replacement for convenience while the area is under construction. The infrastructure contemplated entails the following utility services:

- ✓ New water main in specific segments of the project area.
- ✓ New drainage collection system in specific segments of the project area.
- ✓ New sanitary sewer within the 100 block of Worth Avenue.
- ✓ New gas mains in specific segments of the project area.
- ✓ The conversion of specific overhead utility lines to underground service as mentioned above.



East End of Worth Avenue



Town Facilities Project Fund

Fund 311 - Worth Avenue Assessment Area Improvement Fund Revenue and Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Interest on Investments	0	0	0	0	195,000	100.00%
Bond Proceeds	0	0	0	0	13,700,000	100.00%
Special Assessment Revenue	0	0	0	0	700,000	100.00%
TOTALS	0	0	0	0	14,595,000	100.00%
Expenses						
Projects	0	0	0	0	13,000,000	100.00%
Principal - Line of Credit	0	0	0	0	1,400,000	100.00%
Interest - Line of Credit	0	0	0	0	10,000	100.00%
TOTALS	0	0	0	0	14,410,000	100.00%
TOTAL REVENUES OVER/(UNDER) EXPENSES	0	0	0	0	185,000	
Beginning Retained Earnings		0	0	0	0	
ENDING FUND EQUITY	0	0	0	0	185,000	



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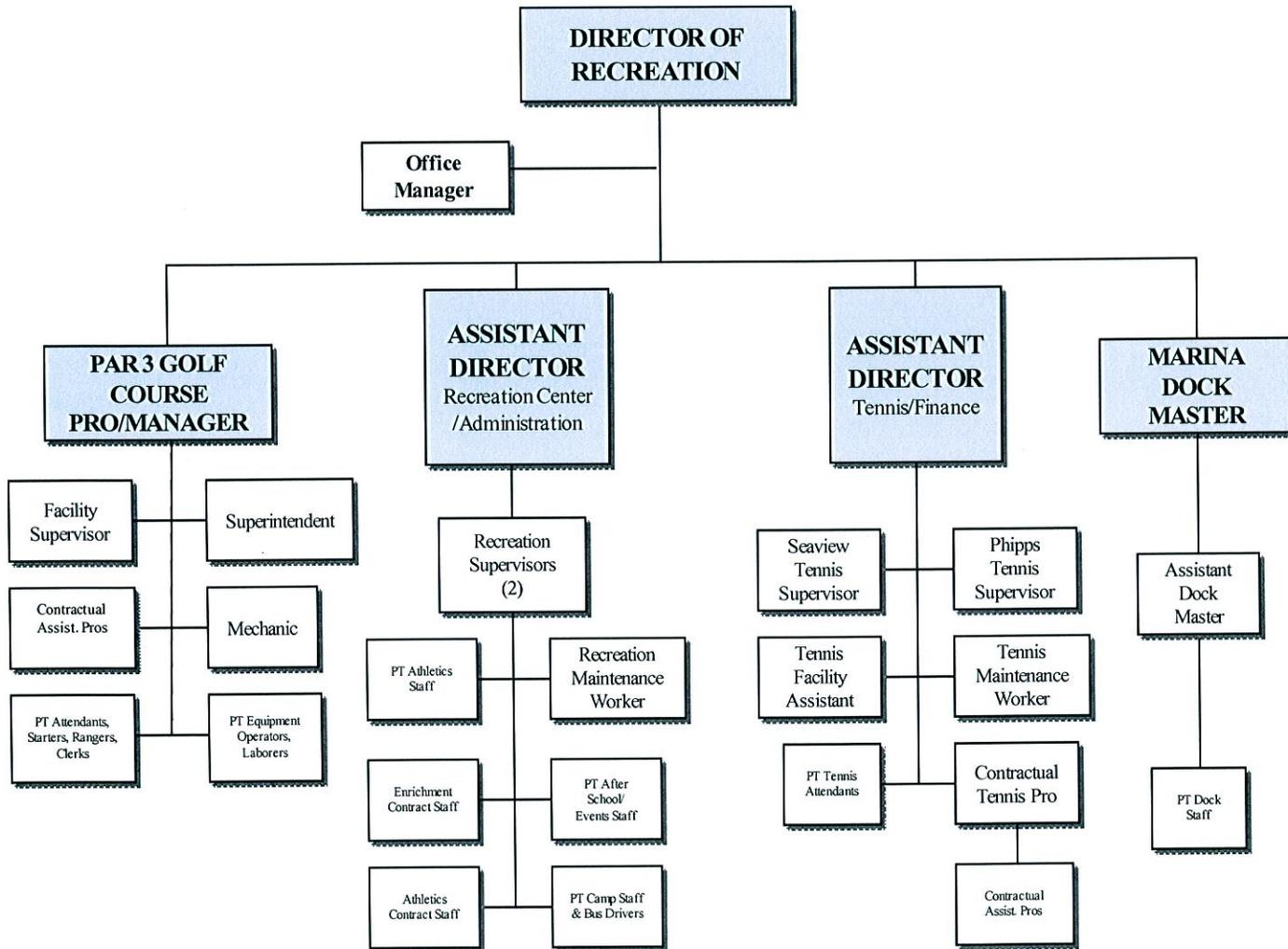
Recreation Enterprise Fund





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.





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, 40% for the Recreation Center, and 30% for the Tennis Program
Measure:	<p>Annually measure profit margin and/or recovery rate to represent the business nature of the enterprise fund</p> <p>Recovery rates for FY 2009: 57% for the Golf Course, 45% for the Recreation Center, and 37% for the Tennis Program.</p> <p><i>*Please note that the Seaview Tennis Facility did not re-open until November 3, 2008. Also note that the Golf Course has been closed since April 3, 2009, and is not expected to re-open until early December, 2009. All recovery rates are as of October 30, 2009, and un-audited. Final recovery rates will be determined after the audit is completed.</i></p>
Result:	Customer satisfaction is achieved (Department average)
Measure:	<p>Citizen satisfaction survey with a combined "excellent" and "very good" rating of at least 85%</p> <p>The combined rating for FY 2009 is 100%. The combined FY 2008 rating was 91%.</p> <p><i>*Please note: Most of the negative responses in FY2008 addressed the quality of the facility where the particular activity took place (such as facilities in Seaview Park and the Par 3 Golf Course), which have been or are in the process of being upgraded.</i></p>



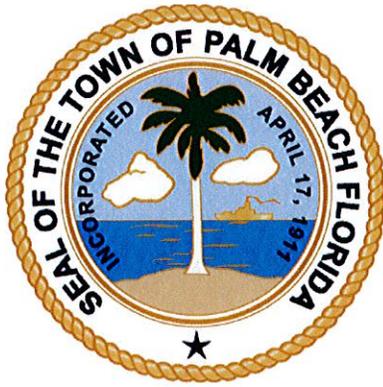
Recreation Enterprise Fund

Result:	Retain current Recreation Program/Events participation levels																																																																						
Measure:	Track level of participation annually for all Recreation Programs & Special Events Total participation for FY 2009 was 26,060. Total participation in FY2008 was 35,189.																																																																						
Result:	Retain current dock customers and transient repeat business																																																																						
Measure:	Track percentage of lease retention and transient repeat business <table> <thead> <tr> <th></th> <th>2007</th> <th>2008</th> <th>2009</th> </tr> </thead> <tbody> <tr> <td>Annual Lease retention</td> <td>86% (77)</td> <td>84% (74)</td> <td>81% (66)</td> </tr> <tr> <td>Seasonal lease retention</td> <td>100% (2)</td> <td>100% (2)</td> <td>50% (1)</td> </tr> <tr> <td>Transient repeat customers</td> <td>36% (149/410)</td> <td>39% (152/386)</td> <td>39% (165/418)</td> </tr> </tbody> </table>		2007	2008	2009	Annual Lease retention	86% (77)	84% (74)	81% (66)	Seasonal lease retention	100% (2)	100% (2)	50% (1)	Transient repeat customers	36% (149/410)	39% (152/386)	39% (165/418)																																																						
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Transient repeat customers	36% (149/410)	39% (152/386)	39% (165/418)																																																																				
Result:	Marina transient days increase																																																																						
Measure:	Measure monthly and total annual usage <table> <thead> <tr> <th><u>Monthly Usage Report</u></th> <th>FY07</th> <th>FY08</th> <th>FY09</th> <th>Variance</th> </tr> </thead> <tbody> <tr><td>October</td><td>266</td><td>206</td><td>109</td><td>-47.09%</td></tr> <tr><td>November</td><td>446</td><td>408</td><td>348</td><td>-14.71%</td></tr> <tr><td>December</td><td>371</td><td>362</td><td>210</td><td>-41.99%</td></tr> <tr><td>January</td><td>407</td><td>371</td><td>429</td><td>15.63%</td></tr> <tr><td>February</td><td>386</td><td>361</td><td>289</td><td>-19.94%</td></tr> <tr><td>March</td><td>346</td><td>427</td><td>310</td><td>-27.40%</td></tr> <tr><td>April</td><td>321</td><td>371</td><td>231</td><td>-37.74%</td></tr> <tr><td>May</td><td>353</td><td>368</td><td>291</td><td>-20.92%</td></tr> <tr><td>June</td><td>220</td><td>236</td><td>145</td><td>-38.56%</td></tr> <tr><td>July</td><td>185</td><td>132</td><td>171</td><td>28.55%</td></tr> <tr><td>August</td><td>123</td><td>119</td><td>147</td><td>23.53%</td></tr> <tr><td>September</td><td>85</td><td>125</td><td>125</td><td>0.00%</td></tr> <tr><td>Total</td><td>3,509</td><td>3,486</td><td>2,805</td><td>-19.54%</td></tr> </tbody> </table>	<u>Monthly Usage Report</u>	FY07	FY08	FY09	Variance	October	266	206	109	-47.09%	November	446	408	348	-14.71%	December	371	362	210	-41.99%	January	407	371	429	15.63%	February	386	361	289	-19.94%	March	346	427	310	-27.40%	April	321	371	231	-37.74%	May	353	368	291	-20.92%	June	220	236	145	-38.56%	July	185	132	171	28.55%	August	123	119	147	23.53%	September	85	125	125	0.00%	Total	3,509	3,486	2,805	-19.54%
<u>Monthly Usage Report</u>	FY07	FY08	FY09	Variance																																																																			
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Recreation Enterprise Fund

Result:	Tennis program usage increase				
Measure:	Measure monthly and total annual usage				
	Monthly Usage Report				
		FY07	FY08	FY09	Variance
	October	3,190	2,363	1,907	-19.30%*
	November	3,501	2,603	3,234	24.24%*
	December	3,219	2,877	3,671	27.60%
	January	4,108	3,868	3,706	-4.19%
	February	4,128	3,718	3,778	1.61%
	March	4,328	3,714	2,984	-19.66%
	April	3,771	3,706	3,071	-17.13%
	May	2,393	2,305	1,498	-35.01%
	June	1,852	1,007	1,417	40.71%
	July	1,797	1,076	1,496	39.03%
	August	1,296	882	1,292	46.49%
	September	1,553	990	1,712	72.93%
	Total	35,136	29,109	29,766	2.26%
	<i>*Seaview Tennis facility closed for renovation through November 3, 2008.</i>				
Result:	Golf program usage increase				
Measure:	Measure monthly and total annual usage				
	Monthly Usage Report				
		FY07	FY08	FY09	Variance
	October	1,768	1,034	1,076	4.06%
	November	2,113	2,176	1,720	-20.96%
	December	2,398	2,564	2,058	-19.73%
	January	3,550	2,759	2,882	4.46%
	February	3,862	3,739	3,168	-15.27%
	March	4,537	3,703	3,322	-10.29%
	April	3,276	2,947	N/A	N/A
	May	1,975	1,783	N/A	N/A
	June	1,510	1,433	N/A	N/A
	July	1,544	1,348	N/A	N/A
	August	1,313	976	N/A	N/A
	September	1,106	813	N/A	N/A
	Total	28,952	25,275	14,226	-10.29%
					(Oct. 08 - Mar. 09)
	<i>For FY2009, 66.4% of rounds played were 18 hole rounds.</i>				
	<i>Golf Course closed for renovation since April 3, 2009.</i>				



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Recreation Enterprise Fund

Recreation Enterprise Fund Revenue and Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Transient	652,487	720,800	782,200	739,300	600,000	-23.29%
Annual Leases	1,258,245	1,500,999	1,511,100	1,453,600	2,510,000	66.10%
Seasonal Leases	1,025,900	963,870	899,600	902,000	152,500	-83.05%
Electricity	81,112	72,863	78,000	75,000	75,000	-3.85%
Ice Sales	128	203	300	300	300	0.00%
Sales Tax Commissions	690	720	700	500	700	0.00%
Golf Pro Admin Fee	12,000	12,000	12,000	12,000	12,000	0.00%
Resident Pass Fees	15,957	12,955	16,000	6,900	41,400	158.75%
Non Resident Pass Fees	15,048	9,395	16,000	2,500	38,800	142.50%
12 Play Pass - Regular Rate	38,534	25,070	44,000	19,500	29,000	-34.09%
12 Play Pass - Guest/Hotel Rate	15,605	10,775	16,000	5,700	7,400	-53.75%
12 Play Pass - Resident Rate	175,680	160,220	210,000	89,700	24,300	-88.43%
Greens Fees - Regular Rate	0	0	5,300	0	343,300	100.00%
Greens Fees - Guest/Hotel Rate	240,156	219,728	240,000	134,000	148,300	-38.21%
Greens Fees - Resident Rate	0	0	2,300	0	173,900	100.00%
Riding Cart Rental	130,575	115,581	133,000	58,800	106,200	-20.15%
Pull Cart Rental	27,897	26,408	30,000	20,700	28,100	-6.33%
Club Rentals	0	16,859	20,000	7,900	23,000	0.00%
Driving Range 10 Bucket Program	0	0	0	0	8,800	100.00%
Driving Range	119,916	92,714	121,000	49,900	126,900	4.88%
Maintenance and Improvement Fee - Golf and Tennis	53,509	47,686	71,000	34,800	107,600	51.55%
Daily Tennis Court Fees	39,534	37,142	42,000	45,000	46,000	9.52%



Recreation Enterprise Fund

Recreation Enterprise Fund Revenue and Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Annual Tennis Court Fees	55,824	64,986	85,000	84,000	97,500	14.71%
Tennis Tournament	874	5,002	6,000	4,700	6,200	3.33%
Tennis Pro Administration Fees	12,000	10,667	12,000	11,600	12,000	0.00%
Golf and Tennis Contractual Revenue	33,260	36,824	40,000	32,000	46,000	15.00%
Adult Program Fees	31,517	35,695	32,000	30,700	32,900	2.81%
Facility Rental Fees	4,205	5,053	3,800	500	500	-86.84%
Youth Program Fees	246,226	255,173	255,000	243,400	262,600	2.98%
Seaview Park Concession	1,692	739	1,700	1,900	1,800	5.88%
Promotional Merchandise	150	1,930	200	200	200	0.00%
Investment Earnings	247,897	157,854	126,000	75,000	70,000	-44.44%
Interest on Dock Replacement Fund	85,348	11,164	32,000	0	0	-100.00%
Transfer from Donation Fund	75,080	0	0	0	0	0.00%
Miscellaneous Revenue including donations	3,190	1,005,236	4,802,900	3,653,425	3,000	0.00%
FEMA Reimbursement	0	0	0	0	0	0.00%
	4,700,236	5,636,309	9,647,100	7,795,525	5,136,200	-46.76%



Recreation Enterprise Fund

Recreation Enterprise Fund Revenue and Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Expenses						
Salaries and Wages	1,429,497	1,385,386	1,489,200	1,398,100	1,432,100	-3.83%
Employee Benefits	573,537	539,564	573,700	565,400	586,300	2.20%
Contractual	1,089,280	952,631	1,122,400	1,040,900	1,176,400	4.81%
Commodities	181,534	150,252	192,600	130,600	206,500	7.22%
Other	0	0	0	0	0	0.00%
TOTALS	3,273,848	3,027,833	3,377,900	3,135,000	3,401,300	0.69%
Operating Revenue over/(under) Expenses	1,426,388	2,608,476	6,269,200	4,660,525	1,734,900	
Capital Expenses	0	(138,392)	(5,676,500)	(4,957,700)	(341,500)	
Depreciation	(269,558)	(280,831)	(269,600)	(333,300)	(368,100)	
Debt Service	0	0	0	0	(160,700)	
Transfer to General Fund	(550,000)	(550,000)	(550,000)	(550,000)	(550,000)	
Contingency	0	0	(217,350)	(217,350)	(253,300)	
TOTAL REVENUES OVER/(UNDER) EXPENSES	606,830	1,639,253	(444,250)	(1,397,825)	61,300	



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	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Annual and Seasonal Occupancy %	100%	100%	100%	100%
Annual Occupancy %	94%	98%	98%	94%
Total Transient Vessels	785	681	626	649

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Dockmaster	1.00	1.00	1.00	1.00
Assistant Dockmaster	1.00	1.00	1.00	1.00
Seasonal Dock Attendant	1.53	1.45	1.45	1.45
Public Works Employees	0.33	0.33	0.18	0.18
TOTAL	3.86	3.78	3.63	3.63



Recreation Enterprise Fund

Marina Revenue and Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Transient	652,487	720,800	782,200	739,300	600,000	-23.29%
Annual Leases	1,258,245	1,500,999	1,511,100	1,453,600	2,510,000	66.10%
Seasonal Leases	1,025,900	963,870	899,600	902,000	152,500	-83.05%
Electricity	81,112	72,863	78,000	75,000	75,000	-3.85%
Ice Sales	128	203	300	300	300	0.00%
Interest on Dock Replacement Reserve	85,348	11,164	32,000	0	0	-100.00%
Sales Tax Commissions	381	410	400	400	400	0.00%
Miscellaneous Revenue	422	3,823	400	400	400	0.00%
TOTALS	3,104,023	3,274,132	3,304,000	3,171,000	3,338,600	1.05%
Expenses						
Salaries and Wages	195,978	199,115	199,600	198,600	202,100	1.25%
Employee Benefits	81,024	78,745	82,700	82,500	99,800	20.68%
Contractual	561,053	551,222	618,300	591,300	606,600	-1.89%
Commodities	8,021	4,775	15,500	13,400	12,800	-17.42%
Capital Outlay	0	0	22,000	5,000	0	-100.00%
Depreciation	155,355	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	1,001,431	833,856	938,100	890,800	921,300	-1.79%
Operating Revenues over/(under) Expenses	2,102,592	2,440,276	2,365,900	2,280,200	2,417,300	
Transfer out to LSEF Capital Fund	(999,124)	(84,600)	0	0	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	1,103,468	2,355,676	2,365,900	2,280,200	2,417,300	



Recreation Enterprise Fund

REVENUE

Transient Revenue:

This category, previously Peruvian Docks, will be retitled Transient in FY10. This figure represents revenue from transient vessels (those staying on a daily or monthly rate without a long term lease). The large variance in FY10 represents a change from tracking revenue by each dock to tracking revenue by the appropriate rate schedule.

Annual Leases Revenue:

This category, previously Australian Docks, will be retitled Annual Leases in FY10. This figure represents revenue from vessels under an annual lease at the Town docks. The large variance in FY10 represents a change from tracking revenue by each dock to tracking revenue by the appropriate rate schedule.

Seasonal Leases Revenue:

This category, previously Brazilian Docks, will be retitled Seasonal Leases in FY10. This figure represents revenue from vessels under a seasonal lease at the Town docks. The large variance in FY10 represents a change from tracking revenue by each dock to tracking revenue by the appropriate rate schedule.

Electricity:

Decrease due to projected usage.

Ice Sales:

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

Interest on Dock Replacement Reserve:

The funds from the reserve were used to finance the Town's portion of the Par 3 project. This reserve will be repaid over a 12 year time period.

Sales Tax Commissions:

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

Miscellaneous Revenue:

No meaningful changes are expected.

EXPENSES

Salaries and Wages:

No significant increase due to a freeze on GPI and Merit raises in FY10.

Employee Benefits:

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

Contractual:

No appreciable change.

Commodities:

Decrease due to small cost reduction measures spread across multiple line items.

Capital Outlay:

No capital purchases planned for FY10.

Transfer out to LSEF Capital Fund:

Transfers have been moved to a new program.



Recreation Enterprise Fund

PROGRAM: GOLF COURSE

The Par 3 Golf Course is a scenic and challenging eighteen-hole facility, with holes ranging from 81 to 220 yards. Six of the holes are directly on the Atlantic Ocean and three are adjacent to the Intracoastal Waterway. Fairways and greens are Seashore Paspalum. There is also a full length driving range and a putting green. The Clubhouse, located alongside the tenth 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	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Total lessons/clinics taught	2,068	2,327	2,121	1,060
Leagues hosted	5	5	5	0
Special events/outings	34	32	28	12
Range buckets sold	21,080	19,180	14,746	8,313
Total Rounds of Golf	31,118	28,952	25,275	14,226

Please note: the Golf Course was closed for renovation beginning April 3, 2009.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Pro-Manager	1.00	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00	1.00
Golf Course Facility Supervisor	1.00	1.00	1.00	1.00
Registration Clerk II	1.00	0.25	0.00	0.00
Golf Mechanic	1.00	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.10	0.00
Golf Laborer	0.54	0.54	0.54	0.25
Registration Clerk	2.08	2.04	2.54	3.42
Part-time Equipment Operator	0.41	0.45	0.75	0.75
Public Works Employees	0.13	0.14	0.14	0.17
TOTAL	9.16	8.42	9.07	8.59



Recreation Enterprise Fund

Par 3 Golf Course Revenue and Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Golf Pro Admin Fee	12,000	12,000	12,000	12,000	12,000	0.00%
Use of Facilities	8,117	13,249	16,000	7,000	14,000	-12.50%
Golf Resident Pass Fees	15,957	12,955	16,000	6,900	41,400	158.75%
Golf Non-Resident Pass Fees	15,048	9,395	16,000	2,500	38,800	142.50%
12 Play Pass - Regular Rate	38,534	25,070	44,000	19,500	29,000	-34.09%
12 Play Pass - Guest/Hotel Rate	15,605	10,775	16,000	5,700	7,400	-53.75%
12 Play Pass - Resident Rate	175,680	160,220	210,000	89,700	24,300	-88.43%
Greens Fees - Regular Rate	0	0	5,300	0	343,300	6377.36%
Greens Fees - Guest/Hotel Rate	240,156	219,728	240,000	134,000	148,300	-38.21%
Greens Fee - Resident Rate	0	0	2,300	0	173,900	7460.87%
Riding Cart Rental	130,575	115,581	133,000	58,800	106,200	-20.15%
Pull Cart Rental	27,897	26,408	30,000	20,700	28,100	-6.33%
Club Rentals	0	16,859	20,000	7,900	23,000	15.00%
Driving Range - 10 Bucket Program	0	0	0	0	8,800	100.00%
Driving Range	119,916	92,714	121,000	49,900	126,900	4.88%
Maint. and Improvement Fee	53,509	47,686	71,000	34,800	98,600	38.87%
Sales Tax Commission	309	310	300	100	300	0.00%
Vending Machine Commission	2,768	1,740	2,500	400	2,600	4%
Miscellaneous Revenue	0	50,422	0	0	0	0.00%
TOTALS	856,071	815,113	955,400	449,900	1,226,900	28.42%
Expenses						
Salaries and Wages	410,892	398,292	432,100	377,200	393,600	-8.91%
Employee Benefits	162,067	143,668	148,000	143,600	140,300	-5.20%
Contractual	171,355	158,162	202,600	146,100	266,700	31.64%
Commodities	105,495	94,607	110,200	56,300	133,900	21.51%
Capital Outlay	0	0	0	0	0	0.00%
Depreciation	60,346	0	0	0	0	0.00%
TOTALS	910,155	794,729	892,900	723,200	934,500	4.66%
Operating Revenues over/(under) Expenses	(54,084)	20,384	62,500	(273,300)	292,400	
Transfer out to LSEF Capital Fund	(15,310)	0	0	0	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	(69,394)	20,384	62,500	(273,300)	292,400	



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. Decrease in revenue is due to anticipated shorter operating year in FY10 due to course renovation.

Resident Pass Fees:

Fee paid by resident for annual pass. Increase due to anticipated higher participation and increased rates.

Non-resident Pass Fees:

Fee paid by non-resident for annual pass. Increase due to anticipated higher participation and increased rates

12 Play Pass - Regular Rate:

This category, previously Golf 12 Play Tickets, will be retitled 12 Play Pass - Regular Rate in FY10. This figure represents fee paid for 12 play multi use pass by non-resident. Variance is due to this being a new rate for FY10.

12 Play Pass - Resident Guest/Hotel Partner Rate:

This category, previously Golf Twilight Play Tickets, will be retitled 12 Play Pass - Guest/Hotel Rate in FY10. This figure represents fee paid for 12 play multi use pass by guest of Resident or guest at Partner Hotel. Variance is due to this being a new rate for FY10.

12 Play Pass - Palm Beach Resident Rate:

This category, previously Florida Resident Greens Fee, will be retitled 12 Play Pass - Resident Rate in FY10. This figure represents fee paid for 12 play multi use pass by Palm Beach Resident. Variance is due to this being a new rate for FY10.

Greens Fee - Regular Rate:

This category, previously Golf Greens Fee, will be retitled Greens Fee - Regular Rate in FY10. This figure represents fee paid for daily play by non residents. Variance is due to this being a new rate for FY10.

Greens Fee - Resident Guest/Hotel Partner Rate:

This category, previously Florida Resident Twilight Greens Fee, will be retitled Greens Fee - Guest/Hotel Rate in FY10. This figure represents fee paid for daily play on Golf course by a guest of resident or guest of a partner hotel. Variance is due to this being a new rate for FY10.

Greens Fee - Palm Beach Resident Rate:

This category, previously Golf Twilight Greens Fee, will be retitled Greens Fee - Resident Rate in FY10. This figure represents fee paid for daily play by Palm Beach resident. Variance is due to this being a new rate for FY10.

Riding Cart Rental:

Fee paid for rental of golf cart during play on course. Decrease in revenue is due to anticipated shorter operating year in FY10 due to course renovation.

Pull Cart Rental:

Fee paid for rental of golf club pull cart. Decrease in revenue is due to anticipated shorter operating year in FY10 due to course renovation.

Club Rentals:

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

Driving Range 10 bucket program:

New rate for program to allow multi use purchase of tokens for golf range usage.

Driving Range:

Fee paid for use of buckets of golf balls on driving range. Increase based on anticipated increase in use.

Maintenance and Improvement Fee:

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



Recreation Enterprise Fund

Sales Tax Commission:

Discount received from the State of Florida for timely filing and payment of sales tax.

Vending Machine Commission:

All vending machine commission revenue.

EXPENSES

Salaries and Wages:

Decrease due to a freeze in merit pay increases and GPI in FY 2010 as well as a shift in some staffing for course maintenance to contractual labor.

Employee Benefits:

Change is due to the adjustment in the actuarially determined retirement costs and health insurance costs. Decrease is also partially due to an employee entering the DROP program.

Contractual:

Increase due to anticipated changes in maintenance standards and shift of some maintenance staffing function to contracted labor.

Commodities:

Increase due to anticipated changes in maintenance standards associated with new course.

Capital Outlay:

No planned capital expenses

Depreciation:

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. Maintenance personnel provide routine tennis court maintenance services.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Annual passes	278	260	257	217
Tournaments	5	5	4	4
Special events	7	7	6	6
League teams	7	8	4	5
Lesson hours	2,572	3,008	2,766	2,328
Clinic hours	1,490	1,138	600	1,324
Daily Youth Participation	5,424	6,327	3,415	2,900
Daily Adult Participation	29,667	29,152	25,694	26,866
Total Tennis Participation	35,091	35,479	29,109	29,766

Please note: Seaview Facility closed for renovation June through November 2008.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Assistant Director	0.00	0.00	0.50	0.50
Tennis Pro-Manager	1.00	0.00	0.00	0.00
Tennis Facility Supervisor	2.00	2.00	2.00	2.00
Tennis Maintenance Worker	1.00	1.00	1.00	1.00
Facility Assistant	1.00	1.00	1.00	1.00
Maintenance Worker	0.20	0.20	0.20	0.20
Tennis Attendants	1.80	1.80	1.60	1.60
Public Works Employees	0.13	0.13	0.10	0.10
TOTAL	7.13	6.13	6.40	6.40



Recreation Enterprise Fund

Tennis Revenue and Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Daily Tennis Court Fees	39,534	37,142	42,000	45,000	46,000	9.52%
Annual Tennis Court Fees	55,824	64,986	85,000	84,000	97,500	14.71%
Tennis Tournament	874	5,002	6,000	4,700	6,200	3.33%
Tennis Pro Administration Fees	12,000	10,667	12,000	11,600	12,000	0.00%
Tennis Teaching Services	25,143	23,574	24,000	25,000	30,000	25.00%
Maintenance and Improvement Fee	0	0	0	0	9,000	100.00%
Merchandise Sales	0	0	0	0	2,000	100.00%
Light Meter	52	0	0	0	0	0.00%
TOTALS	133,427	141,371	169,000	170,300	202,700	19.94%
Expenses						
Salaries and Wages	256,100	195,050	270,300	269,100	274,100	1.41%
Employee Benefits	127,228	107,404	134,500	134,000	138,400	2.90%
Contractual	33,390	43,950	47,400	50,300	52,100	9.92%
Commodities	11,426	9,387	19,200	15,600	13,200	-31.25%
Capital Outlay	0	0	17,500	18,100	5,000	-71.43%
Depreciation	5,193	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	433,337	355,791	488,900	487,100	482,800	-1.25%
Operating Revenues over/(under) Expenses	(299,910)	(214,421)	(319,900)	(316,800)	(280,100)	
Transfer out to LSEF Capital Fund	(835,936)	(426,568)	0	0	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	(1,135,846)	(640,989)	(319,900)	(316,800)	(280,100)	



Recreation Enterprise Fund

REVENUES

Daily Tennis Court Fees:

All revenues related to daily court reservations at Tennis facilities. Additional revenue due to proposed fee increase and increased play.

Annual Tennis Court Fees:

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

Tennis Tournaments:

Fee paid for participation in various tournaments and special events.

Tennis Pro Administrative Fees:

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

Tennis Teaching Services:

Fee paid to the Town for the use of the courts during lessons as part of Tennis pro contract. Additional revenue due to restructuring of contract to a percentage of revenue basis as part of contract with head tennis professional.

Maintenance and Improvement Fee:

New fee for FY10 to build fund for future maintenance needs.

Merchandise Sales and Services:

New revenue source in FY10 as part of contract with tennis professional to recover percentage of revenue from merchandise sales.

Tennis Light Meter:

Revenue line item eliminated.

EXPENSES

Salaries and Wages:

Costs remain relatively flat due to freeze on GPI and merit raises in FY10

Employee Benefits:

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

Contractual:

Increase due to redistribution of line items related to water meters to better reflect operating costs. Water costs were previously reported in Recreation Center Budget.

Commodities:

Decrease due to cost savings measures across multiple accounts.

Capital Outlay:

Decrease due to smaller capital purchases in FY10.

Depreciation:

Annual Depreciation has been transferred to a new program.

Transfer out to LSEF Capital Fund:

Transfers have been moved to a separate program.



Recreation Enterprise Fund

PROGRAM: RECREATION CENTER

The Recreation Center offers recreational, enrichment, and athletic programs to the residents and visitors of Palm Beach. 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. Maintenance personnel provide routine, turf and facility maintenance services for the facility as well as the Seaview Park grounds.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Family Special Events Offered	6	7	6	5
Family Special Events Participation Estimate	1,450	1,461	1,438	1,950
Youth Enrichment Participation	5,260	6,263	9,365	6,759
Youth Athletics Participation	4,704	7,628	4,942	3,278
Youth Camps/After School Participation	6,339	10,089	10,243	10,626
Adult Enrichment/Fitness Participation	3,406	9,202	9,201	3,447
Recreation Center Drop in Estimate	7,200	8,700	8,700	8,700
Participation Programs & Events Total	28,359	43,343	43,889	34,760

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Assistant Director	0.00	0.00	0.50	0.50
Recreation Supervisor	2.00	2.00	2.00	2.00
Recreation Maintenance Worker	0.30	0.30	0.80	0.80
Bus Driver	0.48	0.26	0.26	0.26
Activity Leader	3.44	3.44	3.44	3.44
Registration Clerk I	0.16	0.00	0.00	0.00
Public Works employees	0.00	0.00	0.30	0.30
TOTAL	6.38	6.00	7.30	7.30



Recreation Enterprise Fund

Recreation Center Revenue and Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Youth Program Fees	246,226	255,173	255,000	243,400	262,600	2.98%
Facility Rental Fees	4,205	5,053	3,800	500	500	-86.84%
Adult Program Fees	31,517	35,695	32,000	30,700	32,900	2.81%
Promotional Merchandise	150	1,930	200	200	200	0.00%
Miscellaneous Revenue	0	5,000	0	0	0	
Seaview Park Concession	1,692	739	1,700	1,900	1,800	5.88%
TOTALS	283,790	303,589	292,700	276,700	298,000	1.81%
Expenses						
Salaries and Wages	191,298	194,093	311,600	286,300	295,800	-5.07%
Employee Benefits	58,767	62,451	111,300	106,900	110,000	-1.17%
Contractual	130,904	122,743	238,500	239,700	237,200	-0.55%
Commodities	21,155	16,670	44,200	41,100	42,500	-3.85%
Capital Outlay	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	402,124	395,957	705,600	674,000	685,500	-2.85%
Operating Revenues over/(under) Expenses	(118,334)	(92,368)	(412,900)	(397,300)	(387,500)	
Transfer out to LSEF Capital Fund	0	0	0	0	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	(118,334)	(92,368)	(412,900)	(397,300)	(387,500)	



Recreation Enterprise Fund

REVENUES

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. Decrease due to reduction in amount of facility rentals and cancellation of Palm Beach Soccer Academy program.

Adult Program Fees:

All revenues related to fees paid for a variety of adult programs. Increase due to anticipated increase in participation.

Promotional Merchandise:

All revenues related to sales of promotional merchandise.

Seaview Park Concession:

Proceeds from vending machines at Seaview Park.

EXPENSES

Salaries and Wages:

Decrease due to freeze on GPI and merit raises in FY 2010.

Employee Benefits:

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

Contractual:

Small decrease due to cost saving measures across accounts.

Commodities:

Small decrease due to cost saving measures across accounts.

Transfer out to LSEF Capital Fund:

Transfers moved to separate program budget.



Recreation Enterprise Fund

PROGRAM: ADMINISTRATION

Administrative management responsibilities include providing leadership and organizational management for all Recreation Department operations, and is responsible for the coordination, facilitation, and support of Recreation Advisory Commission meetings and its members.

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	FY2007	FY2008	FY2009	FY2010
Director of Recreation	1.00	1.00	1.00	1.00
Assistant Director of Recreation	2.00	2.00	1.00	1.00
Recreation Supervisor II	0.00	0.00	0.00	0.00
Recreation Office Manager	1.00	1.00	1.00	1.00
Recreation Maintenance Worker	0.50	0.50	0.00	0.00
Part Time Equipment Operator	0.75	0.30	0.00	0.00
Public Works Employees	0.45	0.39	0.00	0.00
TOTAL	5.70	5.19	3.00	3.00



Recreation Enterprise Fund

Administration Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Expenses						
Salaries and Wages	375,229	398,836	275,600	266,900	266,500	-3.30%
Employee Benefits	144,451	147,296	97,200	98,400	97,800	0.62%
Contractual	192,578	76,554	15,600	13,500	13,800	-11.54%
Commodities	35,437	24,813	3,500	4,200	4,100	17.14%
Capital Outlay	0	0	0	0	0	0.00%
Depreciation	48,664	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	796,359	647,500	391,900	383,000	382,200	-2.48%

EXPENSES

Salaries and Wages:

Decrease due to freeze on GPI and merit raises in FY 2010.

Employee Benefits:

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

Contractual:

Decrease due to cost savings measures.

Commodities:

Increase is due to cost increases in fuel and data processing supplies.

Capital Outlay:

No capital costs in FY 2010

Depreciation:

Annual Depreciation has been transferred to a new program.



Recreation Enterprise Fund

RECREATION CAPITAL PROJECT DESCRIPTIONS FY09 Accomplishments/FY10 Projects

Par 3 Golf Course Restoration

The Palm Beach Par 3 Golf Course reopened for play on Wednesday, December 9, 2009, after 8 months of construction. The golf course now features six holes with views of the Atlantic Ocean and three holes on the Intracoastal Waterway. Holes range up to 211 yards in length and include rolling terrain, native landscaping, and new lakes, with the largest one serving as storage for irrigation water. The first phase of the restoration effort included three major initiatives - renovation of the golf course, installation of a Floridan Aquifer well for irrigation water and a new computerized irrigation system. The Town contributed \$2 million of funds from the Recreation Enterprise Fund and the Par 3 Citizens' Committee provided \$2.85 million in private funds for the first phase. Private fund-raising efforts are underway to fund the construction of a new club house, completing the overall restoration project. The timing of its construction will depend on the success of fund-raising, but it is unlikely that any construction will take place in FY2010.

Design and engineering work were completed by Raymond Floyd Design and Kimley-Horn and Associates. The main contractors for phase 1 of the restoration included QGS Development, who served as the general contractor and golf course builder; Chaz Equipment, who served as the infrastructure contractor; and Layne Christensen, who served as the Aquifer well construction contractor. The Smith Architectural Group has begun conceptual design work for the clubhouse.

Australian and Brazilian Dock House Repairs

This project was budgeted as a result of an inspection by an engineering firm and the original contractor who built the buildings in response to damage discovered by staff during an annual inspection of the underside of the docks. It was determined that phased repairs were necessary to maintain the structural integrity of the buildings.



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	FY10 Including Carry-over	FY2011	FY2012	FY2013	FY2014	Total
Par 3 Golf Renovation	\$ 649,000					\$649,000
Restoration of Australian Dock-house & foundation	\$ 300,000					\$300,000
Total	\$ 949,000					\$949,000



Recreation Enterprise Fund

Capital Program Revenue and Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Interest on Investments	247,897	157,854	126,000	75,000	70,000	-44.44%
FEMA Reimbursement	0	0	0	0	0	0.00%
Donations/Town Commitment for Par 3	0	691,084	4,800,000	3,652,625	0	-100.00%
Transfer from Donations Fund (103)	75,080	0	0	0	0	0.00%
TOTALS	322,977	848,937	4,926,000	3,727,625	70,000	-98.58%
Expenses						
Projects	0	138,392	5,600,000	4,700,000	300,000	-94.64%
TOTALS	0	138,392	5,600,000	4,700,000	300,000	-94.64%
TOTAL REVENUES OVER/(UNDER) EXPENSES	322,977	710,545	(674,000)	(972,375)	(230,000)	

REVENUES

Interest on Investments:

The interest rate used to project the return on investments remained at 3% for FY10.

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.

EXPENSES

Projects:

FY10 amount reflects funding for foundation and piling repairs to the Australian and Brazilian dock houses.



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	\$156,100	\$0
Par 3	\$4,700	\$22,800
Tennis	\$4,300	\$500
Recreation	\$19,200	\$4,400
Total	\$184,300	\$27,700



Recreation Enterprise Fund

Depreciation Program Revenue and Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Expenditures:						
Capital Outlay - Annual Depreciation	0	280,831	269,600	333,300	368,100	100%
TOTALS	0	280,831	269,600	333,300	368,100	100%

EXPENSES

Capital Outlay - Annual Depreciation

Represents depreciation on all fixed assets and infrastructure assets.



Recreation Enterprise Fund

PROGRAM: EQUIPMENT REPLACEMENT

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

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

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

Replacement Equipment FY2010

	Cost
Cargo/Passenger Van for Recreation	24,000
Maintenance Cart - Tennis	12,500
Total Equipment Replacement Expenditures	\$36,500



Recreation Enterprise Fund

Equipment Replacement Program Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Expenditures						
Capital Outlay - Equipment	0	0	37,000	234,600	36,500	-1.35%
Total	0	0	37,000	234,600	36,500	-1.35%

EXPENSES

Capital Outlay - Equipment

Represents purchase of a replacement van and tennis maintenance cart in FY10.



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Town of Palm Beach



Self Insurance – Risk (501)



Risk Management

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 <u>Update</u> Based upon town exposures and the insurance marketplace the annual fixed premium for FY2009 was \$940,053 versus \$968,440 renewal premium for FY2010 resulting 3% increase in premium.
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. <u>Update</u> FY2008 - 21 medical only and 8 lost time claims and FY2009 - 12 medical only and 7 lost time claims



Risk Management

Result:	Maintain a safe workplace in all departments of the Town.
Measure:	<p>Report periodic inspection of all work places consistent with industry standards and note exceptions and resolution.</p> <p><u>Update</u> Annual safety inspections of fire stations were conducted on July 7, 2009 revealing 4 violations for Station 1; 4 violations for Station 2; 5 violations for Station 3. All violations were immediately corrected.</p> <p>Safety inspection of Public Works, S-1, S-2, Recreation, Town Docks and Police vehicle maintenance were conducted on April 9, 2009. The inspection revealed 2 violations in Public Works vehicle maintenance, 2 violations at S-2, 3 violations at Recreation, 3 violations at the Town Docks and no violations for S-1 or police vehicle maintenance. Town hall and Par 3 maintenance are currently under renovation and were not inspected.</p> <p>Re-inspection of Public Works, S-2, Recreation and the Town Docks were conducted on July 9, 2009. The inspection revealed 4 violations in Public Works vehicle maintenance, 1 violation at recreation and 2 violations at the Town Docks. Continuing to follow up with departments to ensure corrections are made.</p>
Result:	All employees trained in safety measures consistent with local, state and federal guidelines.
Measure:	<p>Training records to be kept among departments to ensure required training is met.</p> <p><u>Update</u> Police & Fire-Rescue State Mandated training is met at 100%. OSHA required training and certifications are met at 100%. In FY2008 ten safety training courses were provided to Public Works and twelve in 2009. Continue working with departments throughout the year to provide assistance with training needs.</p>
Result:	Ensure work is completed effectively and efficiently.
Measure:	<p>Continue to produce quality results which are in line with the budget dedicated to this area.</p> <p><u>Update</u> The expenditure budget decreased by (.92%) from FY09 to FY10 based upon a decrease in salary of a part time risk assistant.</p>



Risk Management

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Workers' Compensation Claims	26	27	29	19
Liability Claims	66	61	66	64
Property Claims	69	44	32	21
Total Claims Processed	161	132	127	104
Total Cost of Claims Processed	432,227	447,665	138,803	261,705
Safety Program Training Sessions	8	9	11	12
Safety Bulletins Produced	12	12	12	10

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Risk Manager	1.00	1.00	1.00	1.00
Risk Assistant	1.00	0.50	0.50	0.00
	2.00	1.50	1.50	1.00



Risk Management

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

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Risk Funding	2,220,201	2,392,000	1,918,000	1,918,000	1,904,463	-0.71%
Miscellaneous Revenue	22,041	4,614	0	155,000	10,000	0.00%
Interest on Investments	440,317	235,616	184,900	117,000	139,000	-24.82%
TOTALS	2,682,559	2,632,230	2,102,900	2,190,000	2,053,463	-2.35%
Expenses						
Salaries and Wages	106,609	100,908	104,700	92,400	82,300	-21.39%
Employee Benefits	48,357	49,754	53,800	53,700	33,000	-38.66%
Contractual	3,349,445	1,897,054	2,190,400	2,204,000	2,184,363	-0.28%
Commodities	4,065	1,929	4,000	3,800	4,700	17.50%
Other	959	3,180	3,000,000	0	3,000,000	0.00%
TOTALS	3,509,435	2,052,825	5,352,900	2,353,900	5,304,363	-0.91%
TOTAL REVENUES OVER/(UNDER) EXPENSES	(826,876)	579,405	(3,250,000)	(163,900)	(3,250,900)	
Beginning Net Assets	6,840,190	6,013,314	6,589,271	6,589,271	6,425,371	
Loss on Disposal of Fixed Assets	0	(3,448)	0	0	0	
Transfer from General Fund	0	0	0	0	0	
ENDING NET ASSETS	6,013,314	6,589,271	3,339,271	6,425,371	3,174,471	



Risk Management

REVENUES

Risk Funding:

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

Miscellaneous:

Excess reimbursement from Insurance carriers.

Interest on Investments:

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

EXPENSES

Salaries and Wages:

Decrease is due to reduction of a part-time position.

Employee Benefits:

Decrease is due to reduction of a part-time position.

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.

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
	<u>Update</u> The structure of the plan meets the needs of employees and continues to be viewed as a valuable benefit. Detailed information and meetings were provided during Open Enrollment. Employee feedback during open enrollment continues to indicate that the Town's health plan is understandable, useful, and competitive.

Workload Indicators	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL
Provide Benefits Training to New Employees	54	28	17	45
Provide Wellness Programs for Employees	5	10	8	15

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
Human Resources Director	0.20	0.20	0.15	0.15
Human Resources Assistant*	0.70	0.70	0.30	0.30
Human Resources Analyst	0.70	0.70	0.60	0.60
HR Secretary II/clinic	0.00	0.00	0.05	0.05
	1.60	1.60	1.10	1.10

* During the FY09-FY10 Annual Budget Review the Human Resource Department was tasked with reviewing its organizational structure. Following detailed review of operations and responsibilities the Department eliminated one vacant Human Resource Assistant position. The two existing positions were partially funded thru the Human Resource 123 and the Self Insurance Fund (Health Benefit) 502 programs. The significant portion of the work supporting the management of the health benefit performed by that position will be outsourced in FY10; additionally, several systems will be implemented in order to enhance operational efficiencies and reduce overall costs. The FY2011 budget will reflect the reduction in staff.



Self Insurance - Health

Fund 502 - Self Insurance, Health Revenue and Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Group Medical	3,650,600	3,650,600	4,575,000	3,651,348	4,250,000	-7.10%
Interest on Investments	242,129	242,129	50,000	80,000	25,000	-50.00%
TOTALS	3,892,729	3,892,729	4,625,000	3,731,348	4,275,000	-7.57%
Expenses						
Salaries and Wages	80,892	80,892	72,200	85,000	70,300	-2.63%
Employee Benefits	4,432,948	4,432,948	4,466,611	4,050,000	4,155,000	-6.98%
Contractual	4,968	4,968	32,200	21,600	34,700	7.76%
Commodities	2,317	2,317	3,500	3,500	4,400	25.71%
Capital Outlay	460	460	0	0	0	0.00%
Other (Contingency)	0	0	500,000	0	500,000	0.00%
TOTALS	4,521,585	4,521,585	5,074,511	4,160,100	4,764,400	-6.11%
TOTAL REVENUES OVER/(UNDER) EXPENSES	(628,855)	(628,855)	(449,511)	(428,752)	(489,400)	
Transfer to Health Insurance Trust	(16,000,000)	0	0	0		
Beginning Net Assets	18,369,181	1,740,326	1,740,326	1,740,326	1,311,574	
ENDING NET ASSETS	1,740,326	1,111,470	1,290,815	1,311,574	822,174	



Self Insurance - Health

REVENUE

Group Medical:

Decrease 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 FY2009 but will be in FY2010.

Commodities:

Increase in Office Supplies.

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 \$1,000 for computer assets.

Depreciation Charges by Department FY2010

	Depreciation Amount
General Government	\$2,400
Information Systems	330,000
Human Resources	1,500
Finance	5,400
Planning, Zoning and Building	11,200
Fire-Rescue Department	782,700
Police Department	562,500
Department of Public Works	446,300
Emergency Management	1,700
Total Depreciation	\$2,143,700



Equipment Replacement Fund

Replacement Equipment - FY2010

Department	Cost
<i>Fire-Rescue:</i>	
Bunker Gear	165,000
<i>Police:</i>	
(3) Patrol Vehicles	81,000
Consoles & Equipment for Patrol Vehicles	6,000
TAC Pak Communication Device	15,000
(3) Portable Radios	12,200
(2) Boat Engines	17,000
Fiberglass for Boat	3,700
Sport Truck	23,500
<i>Public Works</i>	
Backhoe	54,000
Concrete Saw	4,000
½ Ton Utility Truck with Liftgate	30,500
½ Ton Cargo Van	25,000
(3) Ford Ranger Pick-ups Extended Cab	54,000
2 ½ Ton Utility Truck with Crane	86,000
Beach Buggy (ATV)	12,000
Equipment Trailer	6,900
John Deere Tractor	28,250
Ford Ranger Pick-up Regular Cab	17,000
<i>Finance</i>	
Budget Document Software	15,000
<i>Planning/Zoning/Building</i>	
Toyota Prius	21,000
<i>Information Systems:</i>	
Computer Equipment	299,300
Total Equipment Replacement Fund Expenditures	\$976,350



Equipment Replacement Fund

Fund 320 - Equipment Replacement Fund Revenue and Expenditure Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Interest on Investments	590,616	308,230	287,000	224,000	300,000	4.53%
Surplus Equipment Proceeds	61,565	86,809	40,000	40,000	40,000	0.00%
Transfer from General Fund	1,234,215	1,903,368	1,903,500	1,903,500	2,143,700	12.62%
TOTALS	1,886,396	2,298,407	2,230,500	2,167,500	2,483,700	11.35%
Expenditures						
Capital Outlay - Equipment	1,202,147	1,209,226	2,579,000	2,014,000	677,050	-73.75%
Capital Outlay - IS Equipment	225,767	375,269	331,000	200,000	299,300	-9.58%
TOTALS	1,427,914	1,584,495	2,910,000	2,214,000	976,350	-66.45%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	458,482	713,912	(679,500)	(46,500)	1,507,350	
Contingency	0	0	(100,000)	0	(500,000)	
Beginning Fund Balance	10,765,872	11,224,354	11,938,266	11,938,266	11,891,766	
ENDING FUND BALANCE	11,224,354	11,938,266	11,158,766	11,891,766	12,899,116	



Equipment Replacement Fund

REVENUE

Interest:

The interest rate used to project the return on investments was increased from 2.5% for FY09 to 3.0% for FY10.

Surplus Equipment Proceeds:

Represents the sale of surplus equipment through the Palm Beach County Thrift Store.

Transfer from General Fund:

This transfer represents the depreciation expense charged to General Fund program budgets and transferred to the Equipment Replacement Fund on an annual basis.

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

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 FY10 budget year as a percentage of the employees annual compensation, is shown below:

Description	Member Contribution	Town and State Contribution
General Employees	6.47%	18.71%
Lifeguards	7.21%	31.42%
Police	6.98%	43.30%
Fire-Rescue	6.82%	47.50%



Retirement Funds

The Town's share of the retirement funding costs for FY09 and FY10 is as follows:

	FY2009	FY2010	Change	% Change
Gen.Employees	\$2,319,374	\$2,507,174	\$187,800	8.10%
Lifeguards	100,754	109,310	8,556	8.49%
Police	2,090,160	2,261,552	171,392	8.20%
Fire-Rescue	2,359,327	2,647,210	287,883	12.20%
Total	\$6,869,615	\$7,525,246	\$655,631	9.54%

The employer funding history for the last five years is as follows:

	FY2006	FY2007	FY2008	FY2009	FY2010
General	\$1,919,016	\$2,296,302	\$2,488,986	\$2,319,374	\$2,507,174
Lifeguards	87,955	118,863	125,916	100,754	109,310
Police	1,652,583	2,158,494	2,366,346	2,090,160	2,261,552
Fire-Rescue	1,351,449	2,258,786	2,525,215	2,359,327	2,647,210
Total	\$5,011,003	\$6,832,445	\$7,506,463	\$6,869,615	\$7,525,246

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

	FY10 # of Employees	FY2006	FY2007	FY2008	FY2009	FY2010
General	211	8,417	10,014	11,179	10,491	11,881
Lifeguards	8	8,796	13,207	13,991	12,594	13,664
Police	74	21,462	28,032	30,732	26,797	30,562
Fire-Rescue	73	17,782	29,335	33,227	31,883	36,263

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

As of Fiscal Year End	FY2004	FY2005	FY2006	FY2007	FY2008
General & Lifeguards	91%	87%	88%	93%	88%
Police	90%	85%	86%	92%	90%
Fire-Rescue	85%	77%	77%	82%	80%



Retirement Funds

Retirement Benefits for General Employees are:

Normal Retirement:

Eligibility

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

Pension Amount

- a) *General:* Average final compensation times the sum of a) 2.75% for service earned after September 30, 1990, to a maximum of 82.5%, plus 2.35% for service earned on or before September 30, 1990 for the first 30 years of service, plus, b) 1.0% for service in excess of 30 years.
- b) *Lifeguards:* Average final compensation times the sum of a) 2.85% for the first 25 years of service with a maximum of 71.25% of AFC, plus, b) 1.0% for service in excess of 25 years.

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

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 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.

Deferred Retirement (Vested Termination Benefit):

Eligibility - 10 or more years of service. Pension begins upon meeting requirement for normal retirement. Contributions must be left on deposit in the System; failure to do so results in forfeiture of the vested benefit.

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



Retirement Funds

Duty Disability Retirement:

Eligibility - No age or service requirements.

Pension Amount - To earliest normal retirement eligibility date: Computed as a regular retirement with additional service credit granted from date of disability to earliest normal retirement eligibility date. Minimum benefit is 60% of average final compensation. At earliest normal retirement date: computed as a regular retirement. The minimum shall be applicable for at least 5 years if the member attains such age for retirement less than 5 years after duty disability benefits commence.

Non-Duty Disability Before Retirement:

Eligibility - 10 or more years of service.

Pension Amount - Computed as for normal retirement.

Duty Death Before Retirement:

Eligibility - No age or service requirements.

Pension Amount - A pension to each surviving child of 25% of the member's average final compensation not to exceed 50% or equal share of 75% of the member's AFC when there are 4 or more surviving children being paid. A pension to the widow of the difference, if any, between 75% of the retirant's AFC and the aggregate amount paid to children for the month.

Non-Duty Death Before Retirement:

Eligibility - 10 or more years of service

Pension Amount - 75% of normal retirement benefit to a surviving spouse or equal shares of 75% of the normal retirement benefit to surviving unmarried children under 18.

Automatic Death After Retirement Pension:

To Surviving Child(ren): 25% of the retirant's pension payable to age 18, not to exceed an equal share of 75% of the retirant's pension. Payments to surviving children may be paid to age 25 if no spouse benefits are payable.

To Surviving Spouse: The difference, if any, between 75% of the deceased retirant's pension and the aggregate amount paid to any surviving children for the month.

Post-Retirement Cost-of-Living Adjustments:

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

Supplemental Pension Distribution:

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



Retirement Funds

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

Normal Retirement:

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

Pension Amount - Average final compensation multiplied by the sum of

- a) 3.5% per year of credited service to a maximum of 87.5 percent, plus
- b) 2.0% per year of credited service, if any, in excess of 43.75 years.

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

Final Average Compensation:

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

DROP Retirement:

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

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

Deferred Retirement (Vested Termination Benefit):

Eligibility - 10 or more years of service. Pension begins upon meeting requirement for normal retirement. Contributions must be left on deposit in the System; failure to do so results in forfeiture of the vested benefit.

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

Duty Disability Retirement:

Eligibility - No age or service requirements.

Pension Amount - Computed as a regular retirement with additional service credit granted from date of disability to earliest normal retirement eligibility date. Minimum benefit is 60% of average final compensation.

Non-Duty Disability Before Retirement:

Eligibility - 10 or more years of service.

Pension Amount - Computed as for normal retirement.



Retirement Funds

Duty Death Before Retirement:

Eligibility - No age or service requirements.

Pension Amount - A pension to each surviving child of 25% of the member's average final compensation not to exceed 50% or an equal share of 75% of the member's AFC when there are 4 or more surviving children being paid. A pension to the widow of the difference, if any, between 75% of the retirant's AFC and the aggregate amount paid to children for the month.

Non-Duty Death Before Retirement:

Eligibility - 10 or more years of service.

Pension Amount - 75% of normal retirement benefit to a surviving spouse or equal shares of 75% of the normal retirement benefit to surviving unmarried children under 18.

Automatic Death After Retirement Pension:

To Surviving Child(ren): 25% of the retirant's pension payable to age 18, not to exceed an equal share of 75% of the retirant's pension. Payments to surviving children may be paid to age 25 if no spouse benefits are payable.

To Surviving Spouse: The difference, if any, between 75% of the deceased retirant's pension and the aggregate amount paid to any surviving children for the month.

Post-Retirement Cost-of-Living Adjustments:

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

Supplemental Pension Distribution:

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

Firefighter Individual Chapter Share Accounts:

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

Prior Governmental Service Elsewhere:

During the first five years of employment by the Town, the years or fractional parts of years that a member previously served for any other municipal, county, or state government or district may be added to years or fractional parts of years of credited service provided that the member contributes the sum that would have been contributed to the retirement plan to pay the full actuarial cost.

Purchase of Service Credit:

A vested member who has not purchased service credit under Prior Governmental Service elsewhere may purchase years or fractional parts of years of services to be added to years of credited service provided that the member contributes the sum that would have been contributed to the retirement plan to pay the full actuarial cost.

Town of Palm Beach



General Employees Retirement System (600)



Retirement Funds

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

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Employer Contributions	2,417,306	2,614,902	2,420,200	2,420,200	2,616,600	8.12%
Employee Contributions	849,178	859,572	860,000	871,000	887,000	3.14%
Gain/(Loss) on Investments	9,408,282	(14,681,856)	3,000,000	(3,000,000)	400,000	-86.67%
Miscellaneous	0	0	10,000	1,000	1,000	-90.00%
Interest on Investments	429,268	71,197	500,000	60,000	275,000	-45.00%
TOTALS	13,104,034	(11,136,185)	6,790,200	352,200	4,179,600	-38.45%
Expenses						
Contractual	3,297,698	3,797,997	3,830,000	4,066,000	4,115,500	7.45%
TOTALS	3,297,698	3,797,997	3,830,000	4,066,000	4,115,500	7.45%
TOTAL REVENUES OVER/(UNDER) EXPENSES	9,806,336	(14,934,182)	2,960,200	(3,713,800)	64,100	
Beginning Net Assets	66,571,537	76,377,873	61,443,691	61,443,691	57,729,891	
ENDING FUND EQUITY	76,377,873	61,443,691	64,403,891	57,729,891	57,793,991	



Retirement Funds

REVENUES

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 FY09 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 item reflects the estimated gains on the sale of equities. Projections reflect the current returns of the fund.

Miscellaneous:

No change.

Interest on Investments:

The FY10 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)



Retirement Funds

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

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
State of Florida	240,192	229,543	290,000	230,000	230,000	-20.69%
Employer Contributions	2,158,494	2,366,346	2,090,200	2,090,200	2,261,600	8.20%
Employee Contributions	394,409	394,024	808,000	395,000	400,000	-50.50%
Gain/(Loss) on Investments	7,118,258	(8,431,923)	2,800,000	(2,000,000)	500,000	-82.14%
Interest on Investments	1,112,389	1,296,566	400,000	1,285,000	1,310,000	227.50%
TOTALS	11,023,742	(4,145,444)	6,388,200	2,000,200	4,701,600	-26.40%
Expenses						
Contractual	3,254,803	3,601,209	3,600,000	3,900,000	4,110,000	14.17%
TOTALS	3,254,803	3,601,209	3,600,000	3,900,000	4,110,000	14.17%
TOTAL REVENUES OVER/(UNDER) EXPENSES	7,768,939	(7,746,653)	2,788,200	(1,899,800)	591,600	
Beginning Net Assets	54,693,281	62,462,220	54,715,567	54,715,567	57,503,767	
ENDING FUND EQUITY	62,462,220	54,715,567	57,503,767	52,815,767	58,095,367	



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 FY09 and remains at 6.98%. Deferred Retirement Option Plan retirees (DROP) do not contribute to the plan.

Gain/(Loss) on Investments:

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

Interest on Investments:

The FY10 budgeted amount represents the anticipated interest to be earned on fixed income investments.

EXPENSES:

Contractual:

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

Town of Palm Beach



Firefighters' Retirement System (607)



Retirement Funds

Fund 607 - Firefighters' Retirement System Revenue and Expense Summary

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
State of Florida	822,435	770,044	610,000	770,000	770,000	26.23%
Employer Contributions	2,259,940	2,525,215	2,359,400	2,359,400	2,647,300	12.20%
Share Plan Transfer	1,186,941	0	0	0	0	0.00%
Employee Contributions	403,831	403,835	748,900	405,000	410,000	-45.25%
Gain/(Loss) on Investments	6,624,647	(9,701,356)	2,800,000	(2,000,000)	500,000	-82.14%
Interest on Investments	985,053	1,767,611	400,000	1,705,000	1,721,000	330.25%
TOTALS	12,282,847	(4,234,651)	6,918,300	3,239,400	6,048,300	-12.58%
Expenses						
Contractual	3,583,209	3,884,147	4,100,000	4,115,000	4,325,000	5.49%
TOTALS	3,583,209	3,884,147	4,100,000	4,115,000	4,325,000	5.49%
TOTAL REVENUES OVER/(UNDER) EXPENSES	8,699,638	(8,118,798)	2,818,300	(875,600)	1,723,300	
Beginning Net Assets	51,197,897	59,897,535	51,778,737	51,778,737	54,597,037	
ENDING FUND EQUITY	59,897,535	51,778,737	54,597,037	50,903,137	56,320,337	



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 FY09 and remains at 6.82%. Deferred Retirement Option Plan retirees (DROP) do not contribute to the plan.

Gain/(Loss) on Investments:

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

Interest on Investments:

The FY10 budgeted amount represents the anticipated interest to be earned on fixed income investments.

EXPENSES:

Contractual:

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

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 as of October 1, 2008. The Town's Actuarial Accrued Liability as of October 1, 2008 was determined to be \$26,720,000. The Annual budgeted contribution for FY2010 is \$1,550,000.

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	\$200 Individual, \$600 family	
Coinsurance	90%	70%
Out of Pocket Maximum	\$1,500 individual, \$4,500 family	
Office Visit Copay	\$20	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	\$5,000,000	



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 - \$25, Non-Preferred \$40 Copay + 50% of Cost	
Mail Order Copayment	Generic - \$20, Preferred - \$50, Non-Preferred \$80 Copay + 50% of Cost	
Lifetime Maximum	\$5,000,000	

BCBS Blue Care HMO

Deductible	None
Coinsurance	100%
Out of Pocket Maximum	\$1,500 individual, \$3,000 family
Office Visit Copay	\$15
Inpatient Copay	\$500 per admission
Emergency Room Copay	\$100
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	\$5,000,000

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, 2009 through December 31, 2009 are shown on the following page:



Health Insurance Trust

Retiree Contributions - January 1, 2009 to December 31, 2009

Plan/Group	Retiree		Spouse	
	<65	65+	<65	65+
PPO - Low	\$292.10	\$151.94	\$336.19	\$176.46
PPO - High	\$327.83	\$171.76	\$378.38	\$199.81
HMO	\$281.37	N/A	\$325.92	N/A

Retiree contributions for 2009 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

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2009 Projected	FY2010 Budget	% Change
Revenues						
Town Funding	1,209,870	1,466,000	1,649,000	1,649,000	1,550,000	-6.00%
Retiree Funding	709,227	781,157	600,000	600,000	1,000,000	66.67%
Transfer from Health Fund	16,000,000	0	0	0	0	0.00%
Medicare Part D	0	61,905	80,000	80,000	80,000	0.00%
Gain/(Loss) on Investments	873,180	(2,366,204)	1,000,000	0	100,000	-90.00%
TOTALS	18,792,276	(57,142)	3,329,000	2,329,000	2,730,000	-17.99%
Expenses						
Salaries and Wages	0	0	44,200	44,200	40,300	-8.82%
Employee Benefits	1,336,826	1,466,315	1,631,400	1,631,400	1,714,900	5.12%
Contractual	53,567	92,518	229,200	223,600	221,200	-3.49%
Commodities	0	28	300	300	600	100.00%
TOTALS	1,390,393	1,558,861	1,905,100	1,855,300	1,977,000	3.77%
TOTAL REVENUES OVER/(UNDER) EXPENSES	17,401,883	(1,616,003)	1,423,900	473,700	753,000	
Beginning Net Assets	0	17,401,883	15,785,880	15,785,880	16,259,580	
ENDING NET ASSETS	17,401,883	15,785,880	17,209,780	16,259,580	17,012,580	



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.

Gain/Loss on Investments:

Gain/Loss on investments represents revenue earned or investment losses on the investments in the trust.

EXPENSES

Salaries and Wages:

Employee salary expenditures prorated to the OPEB fund.

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
FY2010 Proposed Millage Rate - Change on Homestead Property
Taxable Value Comparison FY2009 vs. FY2010

	2008(FY2009) Final	2009(FY2010) Proposed	FY09 vs. FY10 Difference	% Difference
Operating Taxable Value	\$13,684,919,443	\$13,380,076,426	(\$304,843,017)	-2.23%
Debt Service Taxable Value	13,684,919,443	13,380,076,426	(304,843,017)	-2.23%

Millage Rate/Ad Valorem Revenue Budget Comparison FY2009 vs. FY2010

	FY2009 Adopted	FY2010 Proposed	Difference	% Difference
Operating Millage	3.2512	3.2512 (1)	0.0000	0.00%
Debt Service Millage	0.0000	0.0000	0.0000	0.00%
Total	3.2512	3.2512	0.0000	0.00%
Operating Revenue	\$42,267,790	\$41,326,239 (2)	(\$941,550)	-2.23%
Debt Service Revenue	\$0	\$0	0	0.00%
Total	\$42,267,790	\$41,326,239	(\$941,550)	-2.23%

Effect of FY2010 Proposed Millage Rate Change on Homestead Property

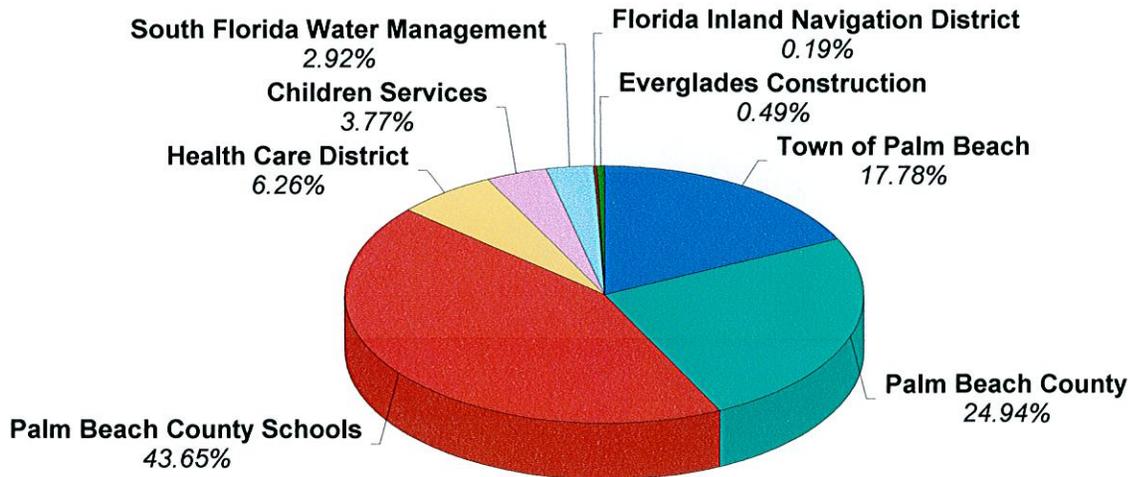
	FY2009	FY2010	Difference	% Difference
Example I at \$1,000,000				
Taxable Value	\$1,000,000	\$1,001,000 (3)		
Homestead	(50,000)	(50,000)		
Adjusted Taxable Value	950,000	951,000		
Millage	3.2512	3.2512		
Town Taxes	\$3,089	\$3,092	3.00	0.10%
Example II at \$3,000,000				
Taxable Value	\$3,000,000	\$3,003,000 (3)		
Homestead	(50,000)	(50,000)		
Adjusted Taxable Value	2,950,000	2,953,000		
Millage	3.2512	3.2512		
Town Taxes	\$9,591	\$9,601	10.00	0.10%
Example III at \$5,000,000				
Taxable Value	\$5,000,000	\$5,005,000 (3)		
Homestead	(50,000)	(50,000)		
Adjusted Taxable Value	4,950,000	4,955,000		
Millage	3.2512	3.2512		
Town Taxes	\$16,093	\$16,110	17.00	0.11%

(1) 3.3435 is the rolled back millage rate

(2) One mill at 95% would generate \$ 12,626,684 in taxes. One mill equals \$1.00 of taxes per \$1,000 of taxable value

(3) Save our homes percentage increase of .1% is applied to FY10 taxable value.

TOTAL PROPERTY TAX RATES TOWN OF PALM BEACH PROPERTY OWNER FISCAL YEAR 2010



TAXING DISTRICTS	ADOPTED MILLAGE RATES	% OF TOTAL	Total Taxes Paid by Palm Beach Property Owners
Town of Palm Beach	3.2512	17.78%	\$41,326,239
Palm Beach County	4.5614	24.94%	57,980,287
Palm Beach County Schools	7.9830	43.65%	101,472,493
Health Care District	1.1451	6.26%	14,555,449
Children Services	0.6898	3.77%	8,768,098
South Florida Water Management	0.5346	2.92%	6,795,339
Florida Inland Navigation District	0.0345	0.19%	438,532
Everglades Construction	<u>0.0894</u>	<u>0.49%</u>	1,136,370
Total	18.2890	100.00%	\$232,472,807

Note: 1 MILL = \$1.00 per \$1,000 of Taxable Value

Of every \$100 paid in property taxes, \$17.78 is returned to the Town

Town and Overlapping Government Tax Rates

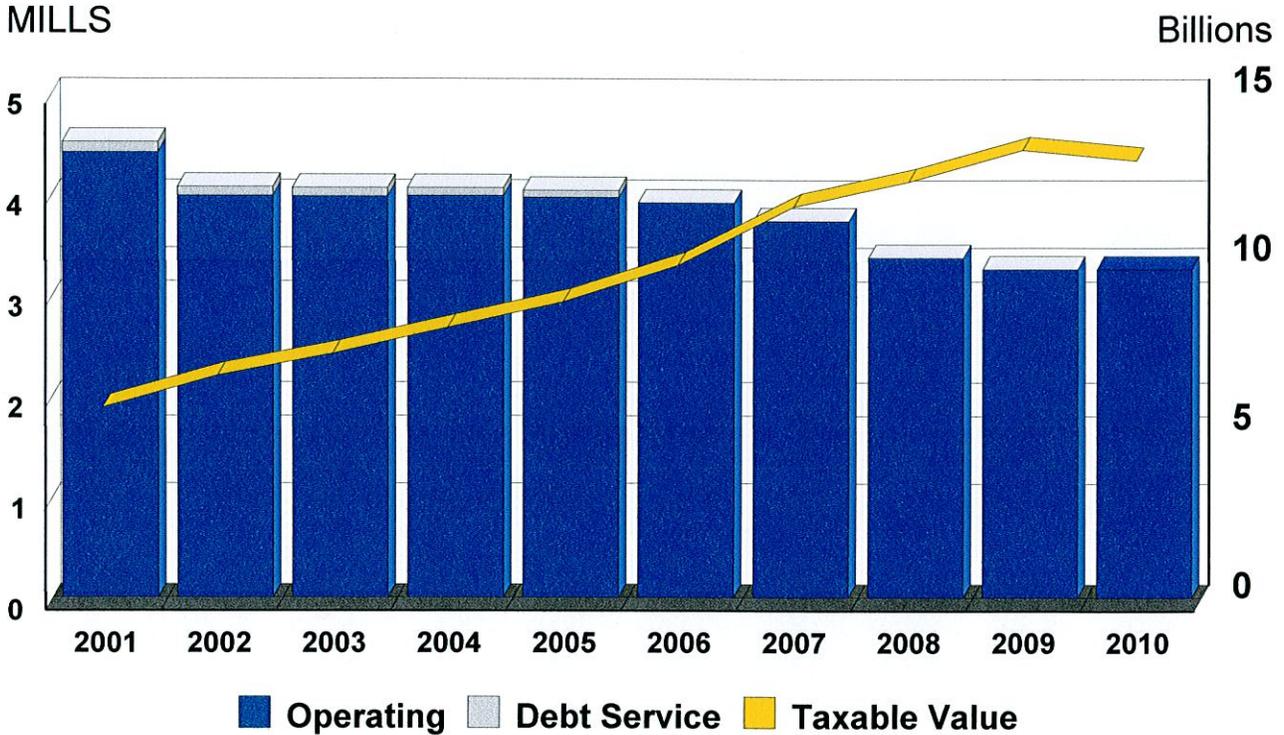
Taxing Authority	Millage Rates/Percent of Total									
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10
Palm Beach	4.5059 21.85%	4.0641 19.92%	4.0541 20.14%	4.0529 20.29%	4.0287 20.39%	3.9080 20.31%	3.7273 20.25%	3.3637 19.98%	3.2512 19.44%	3.2512 17.78%
P.B. County	4.9362 23.94%	4.9351 24.19%	4.8084 23.89%	4.7910 23.99%	4.7677 24.14%	4.7192 24.53%	4.4775 24.33%	3.9813 23.65%	3.9656 23.56%	4.5614 24.94%
P.B.C. Schools	8.9180 43.24%	8.9480 43.86%	8.7790 43.61%	8.5710 42.92%	8.4320 42.68%	8.1060 42.14%	7.8720 42.78%	7.3560 43.70%	7.2510 43.08%	7.9830 43.65%
Other:										
S. Fla. Water Mgmt	0.5970 2.89%	0.5970 2.93%	0.5970 2.97%	0.5970 2.99%	0.5970 3.02%	0.5970 3.10%	0.5970 3.24%	0.5346 3.18%	0.5346 3.18%	0.5346 2.92%
Children Services	0.5000 2.42%	0.5703 2.80%	0.6228 3.09%	0.6902 3.46%	0.6902 3.49%	0.6887 3.58%	0.6199 3.37%	0.5823 3.46%	0.6009 3.57%	0.6898 3.77%
Florida Inland Navigation	0.0410 0.20%	0.0385 0.19%	0.0385 0.19%	0.0385 0.19%	0.0385 0.19%	0.0385 0.20%	0.0385 0.21%	0.0345 0.20%	0.0345 0.20%	0.0345 0.19%
Health Care District	1.0250 4.97%	1.1500 5.64%	1.1300 5.61%	1.1300 5.66%	1.1000 5.57%	1.0800 5.61%	0.9700 5.27%	0.8900 5.29%	0.9975 5.93%	1.1451 6.26%
Everglades Construction	0.1000 0.48%	0.1000 0.49%	0.1000 0.50%	0.1000 0.50%	0.1000 0.51%	0.1000 0.52%	0.1000 0.54%	0.0894 0.53%	0.0894 0.53%	0.0894 0.49%
Grand Total	20.6231	20.4030	20.1298	19.9706	19.7541	19.2374	18.4022	16.8318	16.7247	18.2890

Note: 1 Mill = \$1.00 per \$1,000 of Taxable Value

TOWN OF PALM BEACH

ASSESSED VALUES AND PROPERTY TAX RATES

FISCAL YEARS 2001 - 2010



HISTORICAL PROPERTY TAX RATES (IN MILLS) 1 MILL = \$1,000 OF TAXABLE VALUE

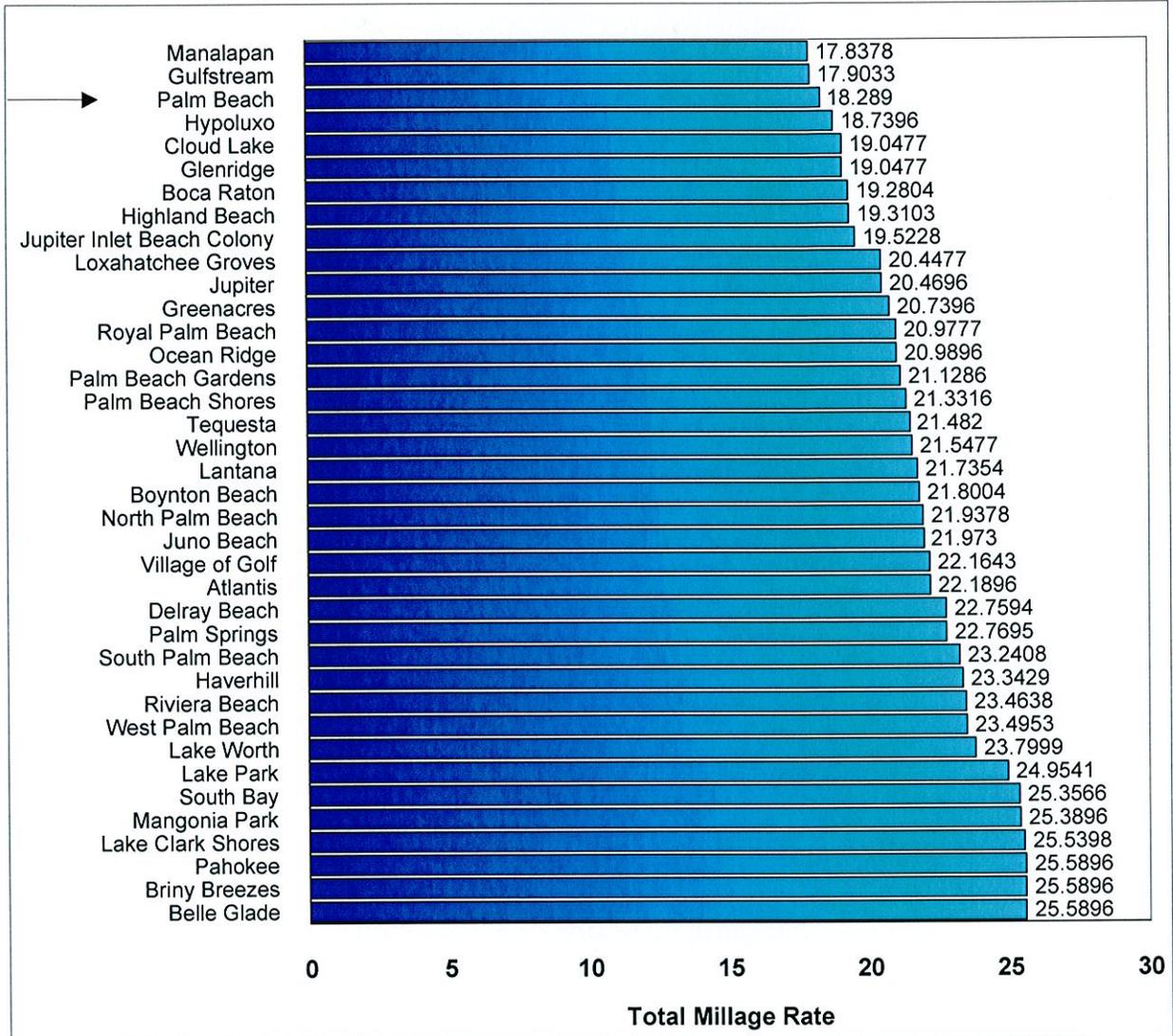
FISCAL YEAR	ASSESSED VALUATION	GENERAL FUND	DEBT SERVICE	TOTAL	REVENUE GENERATED
2001	6,030,344,117	4.4019	0.1040	4.5059	\$25,674,254
2002	6,986,984,760	3.9757	0.0884	4.0641	\$26,688,138
2003	7,634,262,235	3.9706	0.0835	4.0541	\$28,885,500
2004	8,408,734,361	3.9768	0.0761	4.0529	\$31,767,862
2005	9,168,593,174	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	13,684,919,443	3.2512	0.0000	3.2512	\$42,267,790
2010	13,380,076,426	3.2512	0.0000	3.2512	\$41,326,239

**Millage Rates and Taxable Values for Palm Beach County Municipalities
Fiscal Year 2010**

	Taxable Value	City Millage	City Debt	County, School & Other	Total Millage Rate	Taxes Per Million	Difference From Palm Beach
Manalapan	941,004,853	2.8000	0.0000	15.0378	17.8378	17,838	(451)
Gulfstream	705,533,979	2.8655	0.0000	15.0378	17.9033	17,903	(386)
Palm Beach	13,380,593,484	3.2512	0.0000	15.0378	18.2890	18,289	0
Hypoluxo	308,541,042	3.1500	0.0000	15.5896	18.7396	18,740	451
Cloud Lake	5,863,923	0.0000	0.0000	19.0477	19.0477	19,048	759
Glenridge	17,673,081	0.0000	0.0000	19.0477	19.0477	19,048	759
Boca Raton	17,992,026,248	3.0200	0.3211	15.9393	19.2804	19,280	991
Highland Beach	1,934,923,016	3.3542	0.9183	15.0378	19.3103	19,310	1,021
Jupiter Inlet Beach Colony	222,841,344	3.8079	0.0000	15.7149	19.5228	19,523	1,234
Loxahatchee Groves	228,610,492	1.4000	0.0000	19.0477	20.4477	20,448	2,159
Jupiter	7,752,708,217	2.5142	0.2904	17.6650	20.4696	20,470	2,181
Greenacres	1,481,871,956	5.1500	0.0000	15.5896	20.7396	20,740	2,451
Royal Palm Beach	2,145,724,050	1.9300	0.0000	19.0477	20.9777	20,978	2,689
Ocean Ridge	731,614,907	5.4000	0.0000	15.5896	20.9896	20,990	2,701
Palm Beach Gardens	8,918,245,790	5.3900	0.1490	15.5896	21.1286	21,129	2,840
Palm Beach Shores	539,543,955	5.7420	0.0000	15.5896	21.3316	21,332	3,043
Tequesta	834,425,204	5.7671	0.0000	15.7149	21.4820	21,482	3,193
Wellington	6,082,435,121	2.5000	0.0000	19.0477	21.5477	21,548	3,259
Lantana	874,441,768	3.2395	0.0000	18.4959	21.7354	21,735	3,446
Boynton Beach	4,653,904,924	6.7626	0.0000	15.0378	21.8004	21,800	3,511
North Palm Beach	1,672,849,640	6.9000	0.0000	15.0378	21.9378	21,938	3,649
Juno Beach	1,026,724,623	2.8000	0.0000	19.1730	21.9730	21,973	3,684
Village of Golf	140,674,591	7.1265	0.0000	15.0378	22.1643	22,164	3,875
Atlantis	439,426,677	6.6000	0.0000	15.5896	22.1896	22,190	3,901
Delray Beach	7,098,165,923	7.1900	0.5316	15.0378	22.7594	22,759	4,470
Palm Springs	705,088,943	3.5000	0.7736	18.4959	22.7695	22,770	4,481
South Palm Beach	307,636,118	7.6512	0.0000	15.5896	23.2408	23,241	4,952
Haverhill	81,185,205	4.2952	0.0000	19.0477	23.3429	23,343	5,054
Riviera Beach	3,679,059,836	8.4260	0.0000	15.0378	23.4638	23,464	5,175
West Palm Beach	10,196,983,298	8.0739	0.3836	15.0378	23.4953	23,495	5,206
Lake Worth	1,501,788,207	4.9999	0.3041	18.4959	23.7999	23,800	5,511
Lake Park	579,667,102	8.5163	1.4000	15.0378	24.9541	24,954	6,665
South Bay	56,522,363	6.3089	0.0000	19.0477	25.3566	25,357	7,068
Mangonia Park	180,249,868	9.8000	0.0000	15.5896	25.3896	25,390	7,101
Lake Clark Shores	200,554,250	6.4921	0.0000	19.0477	25.5398	25,540	7,251
Pahokee	92,712,051	6.5419	0.0000	19.0477	25.5896	25,590	7,301
Briny Breezes	38,943,696	10.0000	0.0000	15.5896	25.5896	25,590	7,301
Belle Glade	325,324,568	6.5419	0.0000	19.0477	25.5896	25,590	7,301

Information Obtained from Palm Beach County Property Appraiser

Total Millage Rates for Palm Beach County Municipalities Fiscal Year 2010



Total millage rate includes the municipal millage, municipal debt, county, school 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 2007 through 2010. The number of full and part-time employees for the Fiscal year 2010 is 399.98, which is decrease of 10.41 over FY2009 of 410.39.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010
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
	6.00	6.00	6.00	6.00
Information Systems				
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
	6.00	6.00	6.00	6.00
Human Resources				
Human Resources Director	0.80	0.80	0.80	0.80
Assistant Director	1.00	1.00	0.80	0.80
Occupational Health Nurse	1.00	1.00	1.00	1.00
Human Resources Analyst	0.30	0.30	0.60	0.60
Human Resources Assistant	1.30	1.30	1.25	1.25
Secretary II/Clinic (p/t)	0.50	0.50	0.50	0.50
	4.90	4.90	4.95	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	0.95	0.95
Assistant Finance Director	1.00	1.00	1.00	1.00



Authorized Positions

<i>Full Time Equivalent Employees</i>	<i>FY2007</i>	<i>FY2008</i>	<i>FY2009</i>	<i>FY2010</i>
Accounting Supervisor	1.00	1.00	1.00	1.00
Accounting Assistant	1.00	1.00	1.00	1.00
Accounting Clerk	3.00	3.00	3.00	3.00
Accounting Clerk/Receptionist	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
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	0.50
	18.00	18.00	17.95	17.45
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
Office Assistant	0.00	0.00	0.00	0.50
Development Review Secretary III	2.00	2.00	2.00	1.00
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	0.50	0.50	0.50
Support Services Sergeant	0.00	0.50	0.50	0.50
Parking/Code Enforcement Specialist	0.00	0.50	0.75	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	2.00	2.00
Fire Prevention Officer	2.00	2.00	0.00	0.00
Plan Reviewer	0.50	0.50	0.50	0.50



Authorized Positions

<i>Full Time Equivalent Employees</i>	<i>FY2007</i>	<i>FY2008</i>	<i>FY2009</i>	<i>FY2010</i>
Office Assistant	1.00	1.00	1.00	1.00
Fire Inspector	0.00	0.00	0.00	0.00
	27.50	29.00	29.25	28.75
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	1.20
Mechanic Assistant	0.00	0.00	0.50	0.00
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
Training and Safety Officer	1.00	1.00	1.00	1.00
	90.00	90.00	90.50	90.20
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	13.00	14.00	14.00
Administrative Planner	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	0.00
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	55.00	52.00
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



Authorized Positions

<i>Full Time Equivalent Employees</i>	<i>FY2007</i>	<i>FY2008</i>	<i>FY2009</i>	<i>FY2010</i>
Civilian Training Coordinator	1.00	0.00	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
Police Master Mechanic	1.00	1.00	1.00	0.80
Detective Office Assistant	1.00	1.00	1.00	1.00
Police Officer/Manager	1.00	1.00	1.00	1.00
Civilian Lead Parking Control Officer	1.00	0.00	1.00	1.00
Parking Enforcement Officer	7.00	5.00	5.00	5.00
Support Services (Parking Code Enforcement) Captain	0.00	0.50	0.50	0.50
Support Services (Parking Code Enforcement) Sergeant	0.00	0.50	0.50	0.50
Parking (Code) Enforcement Specialist	0.00	0.50	0.25	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
	121.00	119.50	119.25	115.05
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	4.00	4.00	4.00	4.00
Project Administrator	1.00	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	0.00	1.00	1.00
Project Engineer	2.00	2.00	2.00	2.00
Managers	4.00	5.00	5.00	5.00
Supervisors	8.82	8.83	8.80	8.80
Electricians	2.73	2.80	2.80	2.80
Mechanics	8.00	8.00	7.50	7.50
Equipment Operators	40.71	40.70	40.70	40.70
Laborers	13.91	13.92	12.98	9.98
Sanitation Walker	4.00	4.00	4.00	4.00
Maintenance Worker	1.88	1.90	1.89	1.14



Authorized Positions

<i>Full Time Equivalent Employees</i>	<i>FY2007</i>	<i>FY2008</i>	<i>FY2009</i>	<i>FY2010</i>
Nursery Worker	0.97	0.98	0.98	0.98
Tree Trimmer	1.88	1.88	1.88	1.88
Painter	0.90	0.90	0.93	0.97
	101.80	101.91	101.46	97.75
Capital Fund				
Construction Manager	1.00	0.00	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	1.45	1.45	1.45
Recreation Supervisor II	0.00	0.00	0.00	0.00
Recreation Office Manager	1.00	1.00	1.00	1.00
Tennis Pro-Manager	1.00	0.00	0.00	0.00
Tennis Facilities Supervisor	2.00	2.00	2.00	2.00
Tennis Facilities Assistant	0.80	1.00	1.00	1.00
Tennis Attendant	1.80	1.60	1.60	1.60
Recreation Supervisor	2.00	2.00	2.00	2.00
Maintenance Worker	1.00	2.00	2.00	2.00
Bus Driver	0.31	0.26	0.26	0.26
Activity Leader I	3.58	3.44	3.44	2.78
Recreation Director	1.00	1.00	1.00	1.00
Assistant Director of Recreation	2.00	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	1.75	2.12	2.12
Golf Laborer	0.41	0.54	0.54	0.54
Registration Clerk	4.65	2.29	2.54	2.54
Public Works Employees	0.95	0.84	0.78	0.74
	32.23	29.17	29.73	29.03



Authorized Positions

<i>Full Time Equivalent Employees</i>	<i>FY2007</i>	<i>FY2008</i>	<i>FY2009</i>	<i>FY2010</i>
Self Insurance Fund - Risk				
Risk Manager	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	0.50	0.00
	2.00	2.00	1.50	1.00
Self Insurance Fund - Health				
Human Resource Director	0.20	0.20	0.15	0.15
HR Assistant	0.70	0.70	0.30	0.30
HR Analyst	0.70	0.70	0.60	0.60
HR Secretary II	0.00	0.00	0.05	0.05
	1.60	1.60	1.10	1.10
OPEB Trust				
Human Resource Director	0.00	0.00	0.05	0.05
HR Assistant	0.00	0.00	0.10	0.10
HR Analyst	0.00	0.00	0.10	0.10
Asst. Human Resources Director	0.00	0.00	0.20	0.20
Finance Director	0.00	0.00	0.05	0.05
	0.00	0.00	0.50	0.50
Kruesler Park				
Various	2.20	2.20	2.20	2.20
Grand Total Authorized Positions	414.23	410.28	410.39	399.98

**TOWN OF PALM BEACH
DONATION RESERVE ACCOUNT SUMMARY
PERIOD ENDED SEPTEMBER 30, 2009**

Donation Account	Balance at 10/1/09	Revenues FY09	Expenditures FY09	Encumbrances at 9/30/09	Balance at 9/30/09
Finance	90.17				90.17
Fire-Rescue	12,944.88	47,105.00	52,981.42		7,068.46
Fire Grant-Carbon Mono Detector	13,750.00		13,750.00		-
Fire Public Education	10,190.00	9,585.00	2,002.60		17,772.40
PEPIE (H-R)	1,822.74				1,822.74
Co-Worker Recognition Program	5,008.15	22,805.00	25,447.28		2,365.87
Employee of the Year Award	-	3,500.00	3,500.00		-
Town Scholarship Fund	3,000.00	3,000.00	3,000.00		3,000.00
Police Department	39,425.50	28,611.95	32,686.16		35,351.29
DuPont Training	99.97	5,250.00	5,002.42		347.55
Police Scholarship Fund	102,279.56	1,154.37	72,000.00		31,433.93
Marine Unit Equipment	1,000.00				1,000.00
PBCA Raymond J. Kunkel Award	3,000.00				3,000.00
Public Works Department	2,274.05		275.00		1,999.05
Town Beautification	41,720.76	14,011.84	15,525.34	75.00	40,132.26
Tangier/N. County Road Improvement	2,415.36				2,415.36
Ibis Isle Project	7,898.52	4,600.00	12,498.52		-
Palm Beach Public School Clock	618.65				618.65
Thorson Flagpole (Royal Palm Way)	489.87				489.87
Memorial Fountain Lighting	-				-
Newsrack Covers	784.00				784.00
Planning, Zoning & Building	50.00				50.00
Recreation Department	14,461.85	11,495.69	4,563.53		21,394.01
July 4th Celebration	10,291.56	6,064.65	3,050.57		13,305.64
Par 3 Golf Tournament	75.60	25.00			100.60
Employee Fitness Center	42,778.54		1,268.17	1,140.00	40,370.37
Undesignated Donations	1,943.33				1,943.33
Hurricane Seminar	-				-
Bicentennial Eagle	7,913.61	63.12	4,500.00		3,476.73
Centennial Celebration	-				-
Feral Cats	66.02				66.02
Council chambers time clock	-	100.00	100.00		-
Royal Poinciana Beautification	-	1,750.00			1,750.00
S County Rd Beautification	-	6,000.00	3,120.00		2,880.00
Speed Study - S Ocean	-	1,400.00	1,400.00		-
Ibis Bridge Sand Dredging	-	2,000.00			2,000.00
Fourth on Flagler (WPB)	-				-
Undesignated Donations-J. McDonald	-				-
Fire Athletic Activities	50.00				50.00
Holiday Decorations	-	30,000.00			30,000.00
Total Equity	326,442.69	198,521.62	256,671.01	1,215.00	237,078.30



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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

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

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

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



Financial Policies

Town of Palm Beach, Florida

Subject Policy: Reserve for Encumbrances, Continuing Appropriations, and Prepaid Expenses

Effective Date: October 1, 2001

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

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

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



Financial Policies

Town of Palm Beach, Florida

Subject Policy: Contingency Reserve - Equipment Replacement Fund

Effective Date: October 1, 2007

Revised: October 1, 2009

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 \$500,000, 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

Revision Approved: July 14, 2009



Financial Policies

Town of Palm Beach, Florida

Subject Policy: Recreation Enterprise Fund Reserve

Effective Date: October 1, 2001

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



Financial Policies

Town of Palm Beach, Florida

Subject Policy: Marina - Dock Replacement Reserve

Effective Date: October 1, 2002

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



Financial Policies

Town of Palm Beach, Florida

Subject Policy: Contingency Reserve - Recreation Enterprise Fund

Effective Date: October 1, 2004

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

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 Recreation 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



Financial Policies

Town of Palm Beach, Florida

Subject Policy: Equipment Replacement Reserve - Recreation Enterprise Fund

Effective Date: October 1, 2005

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

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

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

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

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



Financial Policies

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



Financial Policies

Town of Palm Beach, Florida

Subject Policy: Revenue Shortfall Plan

Effective Date: October 1, 2002

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 Association
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 paid 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 of 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 to 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).



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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



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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 healthcare 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 be 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



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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 (3.170×150) 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.

TAXROLL: 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



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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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