TOWN OF PALM BEACH

Town Manager's Office

TENTATIVE - SUBJECT TO REVISION

SPECIAL TOWN COUNCIL MEETING

AGENDA

TOWN COUNCIL CHAMBERS

THURSDAY, JULY 12, 2012

9:30 AM

The progress of this meeting may be monitored by visiting the Town's website (www.townofpalmbeach.com) and selecting "Your Government" and then selecting "Live Meeting Audio". If you have questions relative to these two features, please contact the Office of Information Systems (561) 227-6315.

I. CALL TO ORDER AND ROLL CALL
   a. Mayor Gail L. Coniglio
   b. David A. Rosow, President
   c. Robert N. Wildrick, President Pro Tem
   d. William J. Diamond
   e. Richard M. Kleid
   f. Michael J. Pucillo

II. PLEDGE OF ALLEGIANCE

III. APPROVAL OF AGENDA

IV. TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY13 BUDGET
[Peter B. Elwell, Town Manager]

V. REVIEW OF PROPOSED FY13 BUDGETS

A. General Fund Revenues

B. General Fund Expenditures-Program-by-Program Review

C. Debt Service Fund

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

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Telephone (561) 838-5410 * Facsimile (561) 838-5411 * townmanager@townofpalmbeach.com

E. Recreation Enterprise Fund
   1. Review of Proposed Revenue and Expenditures

   2. RESOLUTION NO. 72-2012 Proposed FY13 Recreation Fee Schedule. [Jay Boodheshwar, Director of Recreation and Special Projects]

F. Internal Service Funds
   1. Risk Management
   2. Health Insurance
   3. Equipment Replacement Fund

G. Trust and Agency Funds
   1. Pension Funds
   2. OPEB Trust

VI. Internal Financing for Underground Assessment Projects. [Thomas G. Bradford, Deputy Town Manager]

VII. **RESOLUTION NO. 70-2012** Non Ad Valorem Assessments for Worth Avenue [Thomas G. Bradford, Deputy Town Manager]

VIII. **RESOLUTION NO.71-2012** Non Ad Valorem Assessments for Via Fontana [Thomas G. Bradford, Deputy Town Manager]

IX. **RESOLUTION NO. 69-2012** Non Ad Valorem Assessments for Commercial Solid Waste Service. [Paul Brazil, Public Works Director]

X. **RESOLUTION NO. 49-2012** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Approving a Proposed Operating Millage Rate of 3.2512 for the Tentative Fiscal Year 2013 Budget; Approving the Computed Rolled Back Millage Rate of 3.2606 to be Provided to the Property Appraiser in Accordance with F.S. 200.065; Establishing the Date, Time and Place of the First and the Final Budget Hearings to Consider the Proposed Millage Rates and Tentative Fiscal Year 2013 Budget and Directing the Town Manager to Transmit this Information to the Property Appraiser of Palm Beach County in Accordance with the Requirements of F.S. 200.065. [Peter B. Elwell, Town Manager]

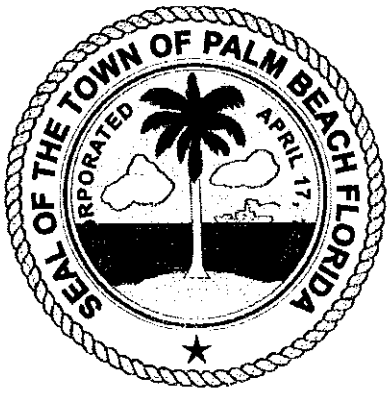
XI. **RESOLUTION NO. 44-2012** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending the Fund Balance Policy; Providing an Effective Date. [Jane Struder, Finance Director]

XII. ANY OTHER MATTERS

XIII. ADJOURNMENT

PLEASE TAKE NOTE:

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



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TOWN OF PALM BEACH

MEMORANDUM

To: Mayor and Town Council

From: Peter B. Elwell, Town Manager

Date: July 2, 2012

Subject: Proposed FY2013 Budget

The proposed FY13 budget represents staff's continued efforts to operate Town government in the most cost effective manner. We started with the April 2012 Long Term Financial Plan forecast for FY13 as a baseline and then identified hundreds of thousands of dollars of additional savings while maintaining all current levels of service and addressing short term coastal funding needs. Overall, the proposed budget reflects an increase of 2.1% over FY12.

This proposed budget document includes revenue and expenditure summaries, department program detail, and other funds budgets (including the capital project balances, budget, and 5 year plan), as well as several resolutions proposed for adoption at the special Town Council meeting on July 12, 2012. Back-up materials for the following July 12 agenda items will be distributed under separate cover by July 6: Internal Financing for Underground Assessment Projects, Resolution No. 70-2012 regarding Non Ad Valorem Assessments for Worth Avenue, Resolution No. 71-2012 regarding Non Ad Valorem Assessments for Via Fontana, and Resolution No. 72-2012 regarding the proposed Recreation fee schedule for FY13.

Status of FY2012 Budget

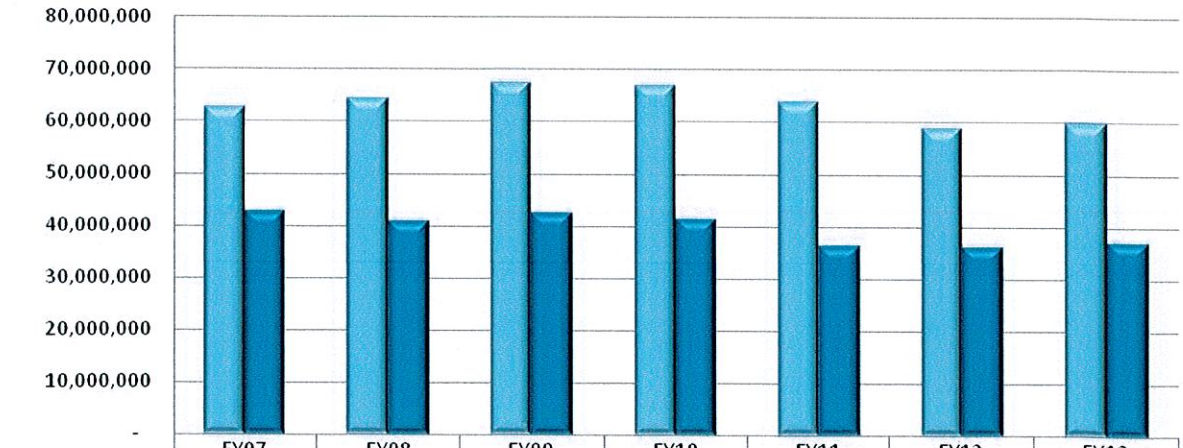
On a monthly basis we have been reporting the status of the FY12 budget in detail. As shown in the May 31, 2012, Monthly Financial Report, a few revenue sources are anticipated to come in under the budget standard but we expect them to be offset by other sources that are over the budget standard. We anticipate total revenue to end the year at or slightly below the budget standard.

Expenditures for most departments are slightly less than the budget standard through May. Total General Fund expenditures will end the year less than the budget standard unless Palm Beach is impacted by a storm event before September 30, 2012.

Overall, we expect that expenditure reductions will more than offset any potential revenue shortfall, resulting in a small surplus for the year.

Maintaining Fiscal Sustainability

Since FY08, the Town's elected officials and staff have worked diligently to reduce costs and improve efficiencies wherever possible. The proposed FY13 General Fund budget is still well below ($7,624,320) the FY09 peak. Annual property tax revenue also is well below ($5,798,515) the FY07 peak. The millage rate has been maintained at 3.2512 from FY09 through the proposed FY13 rate. The chart below shows the budget and property tax history for FY07 - FY12 and the proposed budget and property taxes for FY13.



	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Total Budget	62,642,654	64,332,559	67,335,600	66,853,300	63,734,848	58,858,436	59,711,280
Property Taxes	42,663,915	40,738,785	42,543,000	41,326,000	36,245,500	35,999,200	36,865,400

The recent budget cuts have significantly improved the Town's long term financial forecasts. The 2009 Long Term Financial Plan (LTFP) showed deficits beginning in FY12 and increasing through the forecast period (FY20). The current forecast shows surpluses for the next 6 years and small but manageable deficits beginning in FY19. Levels of service have remained stable since FY08 and are expected to remain stable throughout the forecast period.

To document the re-establishment of financial sustainability in Town government, we present on the next page the following four tables:

1. The "original" LTFP forecast presented in April 2009

2. The LTFP forecast from April 2012 (which reflects the savings from pension reform and all other cost containment and efficiency measures implemented to date)

3. An updated forecast to show an "apples to apples" comparison between the prior forecasts and the FY13 proposed budget (all of which exclude coastal funding)

4. The updated current forecast, including the coastal funding we propose for FY13

LTFP Forecast as of April 2009	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	69,280,626	71,388,922	73,565,312	75,625,541	77,746,505	79,930,774	82,179,515	84,495,429
Expenditures	72,776,820	77,238,099	81,876,195	86,140,002	90,562,822	95,221,633	100,114,031	104,748,413
Surplus/(Deficit)	(3,496,194)	(5,849,177)	(8,310,883)	(10,514,460)	(12,816,317)	(15,290,859)	(17,934,516)	(20,252,980)

LTFP Forecast as of April 2012	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	59,808,475	61,209,847	63,019,145	64,717,490	66,363,697	68,000,584	69,789,264	71,469,640
Expenditures	57,387,701	59,760,705	61,625,959	63,142,487	65,034,109	68,478,609	72,608,000	72,140,063
Surplus/(Deficit)	2,420,774	1,449,142	1,393,186	1,575,003	1,329,588	(478,025)	(2,818,736)	(670,423)

"Apples to Apples" Projections Based On FY13 Budget	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	59,711,280	61,484,209	63,307,817	65,200,586	66,936,691	68,582,903	70,387,750	72,078,657
Expenditures	56,950,366	59,397,199	61,362,874	62,887,433	64,743,937	67,926,058	71,254,864	73,247,629
Surplus/(Deficit)	2,760,914	2,087,010	1,944,943	2,313,153	2,192,754	656,845	(867,114)	(1,168,972)

Projections Based On FY13 Budget w/Coastal Transfer	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	59,711,280	61,484,209	63,307,817	65,200,586	66,936,691	68,582,903	70,387,750	72,078,657
Expenditures	59,711,280	59,397,199	61,362,874	62,887,433	64,743,937	67,926,058	71,254,864	73,247,629
Surplus/(Deficit)	0	2,087,010	1,944,943	2,313,153	2,192,754	656,845	(867,114)	(1,168,972)

GENERAL FUND

FY2013 Budget Highlights

The FY13 budget represents excellent work by all Town departments. As mentioned above, we achieved the goal of preparing an operating budget that is below the April 2012 Long Term Financial Plan forecast.

Revenues

In the General Fund, total revenues are expected to increase by $1,175,844 (2.01%) from the adopted FY12 budget. The changes by revenue type are shown on the table below:

Revenue	FY2012	FY2013	FY12 vs. FY13 Difference	% Change
Ad Valorem Taxes	$35,999,200	$36,865,400	$866,200	2.41%
Non Ad Valorem Taxes	7,642,000	7,477,500	(164,500)	-2.15%
Licenses & Permits	5,734,800	6,202,300	467,500	8.15%
Intergovernmental	1,052,000	1,020,450	(31,550)	-3.00%
Charges for Services	3,670,736	3,652,116	(18,620)	-0.51%
Fines and Forfeitures	843,000	1,299,000	456,000	54.09%
Investment Earnings	1,110,000	900,500	(209,500)	-18.87%
Miscellaneous	250,100	251,981	1,881	0.75%
Interfund Transfers	800,000	885,000	85,000	10.60%
Transfer From Fund Balance	1,433,600	1,157,033	(276,567)	-19.29%
Total Revenue Budget	$58,535,436	$59,711,280	$1,175,844	2.01%

Ad Valorem Revenue

The LTFP called for property taxes to increase by 1% from FY12 to FY13. Proposed FY13 operating expenditures can be funded within the 1% LTFP figure. However, total taxable value in Palm Beach increased by 2.69% this year and we are proposing adoption of an operating millage rate of 3.2512 mills, the same as was adopted in FY09, FY10, FY11, and FY12) to provide partial funding of the Coastal Protection Fund's significant increase that is scheduled for next year. This is discussed in greater detail in the "Other Funds" section below.

Non Ad Valorem Revenue

Total non ad valorem revenues (excluding transfers of fund balance) are anticipated to decrease by $586,211 from the FY12 revenue budget. The differences by revenue type are described in detail, as follows:

- Non ad valorem taxes are expected to decrease by $164,500 (-2.15%), due to decreases in franchise fees and utility taxes.

- Licenses and Permits are expected to increase by $467,500 (8.15%). This is primarily due to an improvement in building permit revenue offset by a $120,000 decrease in business tax receipt revenue due to a change is state law that exempts real estate brokers.

- Intergovernmental Revenues are expected to decrease by $31,550 (-3.00%), due to decreases in state sales tax, grants, and $12.50 citation revenues.

- Charges for Services are expected to decrease by $18,620 (-0.51%), primarily due to a reduction in projected parking meter revenues.

- Fines and Forfeitures are expected to increase by $456,000 (54.09%) due to increases in parking ticket fine rates.

- Interest Earnings on the Town's invested funds are expected to decrease $209,500 (-18.87%) from the FY12 budget. The budget is based on the expectation that the current low interest rate environment will continue through FY13.

- Miscellaneous Revenue is expected to increase by $1,881 (0.75%).

- Interfund transfers represent the transfer from the Recreation Enterprise Fund for services provided by the General Fund. This transfer was increased by $85,000 for FY13.

- The proposed transfer from fund balance is $1,157,033. A portion of the transfer ($314,033) is from the designated reserve for compensated absences to provide for the payment of accrued leave. The balance of the transfer is for contingency funding ($843,000) in compliance with Town policy. For the second year in a row, the proposed budget includes no use of fund balance for discretionary expenditures beyond what is required by Town policy.

Proposed Fee Schedule Changes

Staff is proposing changes to the existing permit revision fee and special detail fee, and also proposing the establishment of a penalty for late filing of the business tax.

- Permit Revision Fee: The current fee of $100 covers all plan revisions. Staff is proposing a fee of $100 for the first page plus $25 per page for all other pages. During the past year there were 1,775 revision applications. Staff estimates that the fee would generate between $130,000 and $170,000 of additional revenue.

- Special Detail Fee: Since special detail pay is no longer part of the final average compensation calculation for employee pensions, the cost for the Town to provide this service has been reduced. Staff is recommending a fee of $70 per hour

(versus the current fee of $90 per hour) for both Police and Fire Rescue special detail assignments.

- Late Filing Fee: Staff is proposing the establishment of a $250 penalty fee for late filing of the business tax. The penalty is expected to improve compliance but may not generate significant revenues.

If the Town Council approves the fee changes listed above, staff will prepare and present a Resolution for adoption of each at the August 14, 2012, Town Council meeting.

Expenditures

Total proposed General Fund expenditures of $59,711,280 represent a 2.01% increase from FY12 operating expenditures. Changes by program are included under separate tabs. Highlights of the overall changes by category of expenses for FY12 vs. FY13 are set forth on the table below:

Expenditure Category	FY2012	FY2013	FY12 vs. FY13 Difference	% Change
Salary and Wages	$24,568,787	$24,470,514	$(98,273)	-.40%
Pension Benefits	3,460,216	4,495,764	1,035,548	29.93%
Other Employee Benefits	8,144,972	8,588,886	443,914	5.45%
Contractual	7,473,563	8,258,348	784,785	10.50%
Commodities	1,549,654	1,528,071	(21,583)	-1.39%
Capital Outlay	1,998,768	2,084,014	85,246	4.26%
Other	11,339,476	10,285,683	(1,053,793)	-9.29%
Total	$58,535,436	$59,711,280	1,175,844	2.01%

Salary and Wages

In FY10 and FY11, due to the combined impacts of State-mandated property tax reform and the international financial crisis, the Town and most other public employers in our area eliminated all employee pay increases. The Town has a pay-for-performance system for general employees and our step pay systems for police officers and firefighters also have a performance baseline. We resumed pay-for-performance increases in FY12 and the FY13 budget includes funding for performance-based increases. For FY13, I am proposing a 2% increase in the pay ranges for all non-union positions. (Any pay range adjustments for police officers or firefighters would be subject to collective bargaining with their respective unions.) This will provide employees with future earning potential that can be achieved through performance-based pay raises. The cost of this change is in compliance with our long term projections for both wages and taxes. In fact, due to selective elimination of additional positions, we will actually reduce the total budget for wages (FY13 vs. FY12) even as we increase the pay ranges. The pay range increase is not required by current market forces. However, I believe it is the right thing to do in

recognition of the extra work that employees are doing since we have "fewer hands on deck" after the staffing level reductions of the past few years. It also will help ensure our pay ranges are among the best in our area when the economy recovers sufficiently to make this an important factor for recruitment.

The total cost of salaries and wages decreased $98,273 for FY13. The majority of this savings is due to the elimination of 2.6 General Fund positions partially offset by the cost of providing 2% pay-for-performance increases to employees who would be at the top of their salary range if the ranges were not increased.

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 County 911 Funding. The revenue offset from these sources is budgeted for $880,000.

Pension Benefits
The increase in pension benefits was forecasted by the actuaries who assisted the Town in our implementation of pension reform. The increase is $239,698 over the LTFP estimate due to the decisions to "grandfather" pension-eligible employees and to decrease the defined benefit plan contributions for some general employees. Those decisions were expected to cause an increase closer to $500,000 over the LTFP estimate for FY13.

Other Employee Benefits
The increase in the cost of non-pension employee benefits reflects the impact of a $280,727 increase in health insurance costs for active employees and an increase of $276,000 in the actuarially determined contribution to the retiree health insurance trust. These increases are offset by a decrease in the FICA tax of $115,019.

Contractual
Total contractual costs are increasing by $784,785, mostly due to the following specific increases: $303,634 for sewage treatment and disposal; $113,500 for contracting with Palm Beach County for Fire-Rescue mechanic services (offset by salary and benefit savings for the elimination of the Fire-Rescue mechanic position); $79,159 for landscape contracting; $63,900 for legal services on labor related matters; $41,814 for MPSCC (public safety radio system) costs; $33,024 for regional monitoring costs for the coastal program; $30,000 for lobbying; $30,000 to allow use of credit cards for payment of building permit fees; and $23,000 for Landmark Preservation consulting.

In the FY13 budget, telephone charges that had been accounted for separately in most departments' budgets have been transferred to the Information Systems program. This will allow for improved tracking and monitoring of telephone charges Townwide.

Commodities
The decrease in commodities is due to decreases in general supplies throughout the Town.

Capital Outlay
The increase in capital expenditures of $85,246 is due increases in depreciation on new equipment purchased in late FY11 and FY12. 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, Debt Service Fund, and the Risk Insurance Fund) and funding for the Four Arts Library. Also included in this category is the General Fund Contingency.

The transfer for debt service of $3,500,000 is the same as FY12.

Funding for the Risk Insurance program increased by $101,273.

The Pay As You Go portion of the capital improvement program has been funded at $1,000,000 to cover the cost of small capital projects not included in the Accelerated Capital Improvement Program. This is the same as in FY12.

The transfers include $2,761,514 to the Coastal Protection Fund. This amount represents an appropriation of $869,000 for the pay as you go portion of the coastal program and $1,892,514 to pre-fund future coastal projects.

Funding for the Four Arts Library represents an increase of 3% for a total of $288,989.

The General Fund Contingency for FY12 is funded at 1.5% ($843,000) of total General Fund operating expenditures, per Town policy.

Fund Balance

As of September 30, 2011, the Town's unassigned General Fund balance was $18,155,941. Town policy requires that the General Fund maintain an unassigned fund balance of 25% of budgeted operating expenditures. This requires a minimum unassigned fund balance of $14,927,820 for the FY13 budget. Therefore, the Town's unassigned General Fund balance is $3,228,121 above the policy required minimum for FY13. The proposed budget includes a transfer of $1,157,033 from fund balance reserves to fund the following items: contingency reserve ($843,000) and compensated absence payouts ($314,033). The compensated absence payouts will come from the compensated absence reserve. The contingency transfer will come from the Town's unassigned General Fund balance.

Personnel Complement

The total proposed personnel complement (for all funds Townwide) for FY13 is 353.44 full-time equivalent personnel (FTEP), which is a decrease of 9.21 FTEP from the adopted FY12 budget. This includes actual elimination of 2.6 FTEP in the General Fund and 1.0

FTEP in the Recreation Enterprise Fund, as well as the reclassification of 5.61 FTEP from part-time to temporary, seasonal, or contractual.

In total, since peaking in FY07, Town staffing has decreased by 61.79 FTEP (about 15%) with no material reduction in the levels of service provided to Palm Beach residents. The Town now has fewer employees than in 1986.

The table below provides a summary of FTEs by Department:

Department/Fund	FY2009	FY2010	FY2011	FY2012	FY2013
Town Manager	6.00	6.00	5.00	5.10	5.10
Information Systems	6.00	6.00	6.00	6.00	6.00
Human Resources	4.90	4.95	4.57	4.52	4.38
Finance	17.95	17.45	17.45	17.95	17.64
Planning, Building & Zoning	29.25	28.75	27.25	26.75	26.25
Fire-Rescue	81.50	90.20	86.40	82.90	79.90
Police	129.50	115.05	102.85	103.85	104.35
Public Works	101.46	97.75	86.35	86.85	88.02
Recreation Enterprise Fund	29.73	29.03	27.48	25.71	18.57
Risk Fund	1.50	1.00	1.00	1.00	1.00
Health Fund	1.10	1.10	0.53	0.80	0.79
Kruesler Park	2.20	2.20	2.00	0.00	0.00
OPEB Trust	0.50	0.50	0.45	0.72	0.73
Retirement Fund	0.00	0.00	0.00	0.50	0.71
Total Authorized Positions	410.39	399.98	367.33	362.65	353.44

Inventory of Assets

The estimated inventory of parts, supplies, fuel and materials on hand as of October 1, 2012, will be approximately $500,000 and the total fixed asset inventory (which includes machinery, equipment, and vehicles with a value over $2,500 and computer equipment with a value over $1,500) will be approximately $18,280,000.

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 Trust).

Debt Service Funds (205, 206)

The Debt Service Funds provide for the payment of principal and interest on the Town's outstanding bonds. During FY10, the Town authorized the issuance of $57,035,000 for a portion of the Town's Accelerated Capital Improvement Program and refunding all of the Town's existing debt. In addition, bonds totaling $14,770,000 were issued for the Worth Avenue Commercial District Project.

The Town's outstanding debt as of September 30, 2012 is shown below:

Year Issued	*Outstanding Principal Balance @ September 30, 2012*	*Purpose*
2010A	$55,075,000	Finance a portion of 20 ACIP and refund outstanding debt.
2010B	$12,690,000	Worth Avenue Commercial District Project
Total	$67,765,000	

As of September 30, 2012, the Town's net bonded debt will amount to only 11.3% of the legal limit of $596,789,064 (5% of preliminary FY13 taxable value of $11,935,781,278).

The Town's credit ratings were reevaluated with the issuance of the 2010 bonds. Moody's Investors Service issued a rating of Aa1 for the Revenue Bonds and a Aaa issuer rating. Standard and Poor's credit rating on the Revenue Bonds is AA+ and the issuer credit rating is AAA. These are the highest ratings these two services issue and represent the highest quality investment grade debt.

The 2010A Series Revenue Bonds total debt service appropriation of $3,629,300 is partially funded from non-ad valorem revenues, of which $128,000 is funded through the Recreation Enterprise Fund for the Town's portion of the Par 3 Renovation. The non-ad valorem revenue transfer from the General Fund for FY13 is $3,500,000 and interest earnings is estimated at $1,000.

The 2010B Series Revenue Bonds debt service appropriation of $779,800 is funded through non ad valorem assessments on the property owners within the Worth Avenue Assessment

District. On January 1, 2012, the Town used excess funds remaining after the Worth Avenue Improvement project was completed to redeem $1,485,000 of the 2010B bonds.

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

For FY13 the following are included in the proposed Pay As You Go capital budget:

- Storm water improvements - $210,000
- Sanitary sewer improvements - $200,000
- Milling & Resurfacing Program - $500,000
- Water Main Improvements (WPB) - $800,000 (Reimbursed by West Palm Beach)
- Landfill Site Maintenance - $100,000

Projects that are to be funded in FY13 from the Bond Proceeds Fund for the ACIP program are listed under the Capital Funds tab.

Coastal Protection

The CCMP Construction Fund (309) is used to fund the construction costs of the coastal projects.

The amount reflected in the budget ($2,760,914) will be more than sufficient to finance the activities recommended by the Shore Protection Board for FY13 totaling $869,000. The balance is to be set aside for future coastal projects. The coastal management plan recommended by the Shore Protection Board will require the appropriation of significant sums (millions of dollars each year) to pay for the design, permitting, construction, and monitoring of future projects. Town Council is considering alternative methods of funding for this program and a final decision on the scope of the program and the funding plan will be a high priority for action during FY13.

Recreation Enterprise Fund (403)

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

Revenue

Economic indicators continue to point to an improving economy, albeit slower than expected. In response to this, staff has taken a conservative approach to projecting revenue for FY13. The slow improvements to the local economy indicate the market should be able to bear modest increases to our fee schedules. At the special Town Council meeting on July 12, 2012, staff will propose a mix of "across the board" and strategically determined recreation fee increases. Growing participation continues to also be part of the strategy for increasing REF revenue.

Tennis revenue projections are slightly higher for FY13. Staff has proposed a 2% increase in adult and family annual passes, 10% increases to junior fees, and various increases in daily

court fees, ranging from 6% to 14%. Modifications to the teaching services contract have also been made, with a corresponding increase in revenue from these services.

Recreation Center revenues are also expected to be slightly higher. Several new and enhanced programs have been implemented and more are planned for FY13. Modest fee increases to individual activities will be in effect for upcoming fiscal year.

Town Docks revenue is expected to rise. Rates are proposed to increase 2% across the board, along with an adjustment to the Group (flotilla) Rate to "10% off prevailing rate". While the Town Docks did not attain 100% occupancy in recent years, these proposed rate increases, as well as expected increased occupancy and transient business, are anticipated to increase marina revenues in FY13.

Staff is recommending modest increases to many of the golf fees. The revenue projections for FY13 more than offset the expenditure budget increases, with the expectation of an operating profit. It is important to note that the slowly improving economy and market saturation continue to be two of the main challenges to the golf course's business.

Expenditures

The FY13 REF operating budget represents an approximate increase of 3.5% from the FY12 budget. Administrative expenses will decrease (due to the elimination of an Assistant Director position). Tennis, Golf, Recreation Center, and the Town Docks budgets will see minor increases from FY12. Salaries will decrease due to the reduction of 1 (one) full-time staff member, but will be offset somewhat by minor increases in part-time staffing expenditures that are necessary to continue providing the expected standard of service. Contractual and commodity expenditures continue to be strictly controlled but it is expected these costs will increase slightly.

The transfer to the General Fund is $885,000. There is no use of the Recreation Enterprise Fund Balance.

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 the Risk Fund (501) has increased by $101,273 from FY12 to FY13.

The employer contribution to the Health Insurance Fund (502) has increased by $428,500 from FY12 to FY13. The estimated renewal is equal to the LTFP estimate of 8%.

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 FY13 is $1,970,969. This

amount represents an increase of $111,201. Of the total depreciation for FY13, $315,902 represents the annual depreciation for computer equipment and $1,655,067 represents the annual depreciation for other fixed assets. In FY13, the total expenditures for equipment purchases will be $1,073,703. A detailed listing of planned equipment purchases is located in the Internal Service Funds section of this budget document.

Trust Funds - Retirement (600, 606, 607)

On April 1, 2012, the three retirement boards were consolidated into one Town of Palm Beach Retirement Board of Trustees. This Board now oversees all of the Town's pension assets and retirement programs. The Board has contracted with William Hanes to be the Plan Administrator for the pension system, which also receives staff support from the Finance and Human Resources departments.

The FY13 actuarially determined contribution to the defined benefit plan ($3,976,907) and the estimate for the contribution to the defined contribution plan ($706,506) for all Town funds represents an increase of 33% from FY12. The actuaries who assisted the Town in the implementation of pension reform had predicted an increase for FY13. The actual increase is $239,698 over the LTFP estimate due to the decisions to "grandfather" pension-eligible employees and to decrease the defined benefit plan contributions for some general employees.

The Town contribution comparison for FY12 vs. FY13 is shown in the table below:

	FY12	FY13	$ Change	% Change
General Employees	$651,882	$1,533,104	$881,222	135%
Lifeguards	15,600	130,722	115,122	738%
Police	1,213,681	1,468,307	254,626	21%
Firefighters	1,635,237	1,551,279	-83,958	-5%
Total	$3,516,400	$4,683,412	$1,167,013	33%

Additional pension system information is provided on the following page.

Total Employer Funding for Employee Pensions
FY2009 - FY2013

	FY09	FY10	FY11	FY12	FY13
General	$2,319,374	$2,507,174	$2,927,020	$651,882	$1,533,104
Lifeguards	100,754	109,310	148,364	15,600	130,722
Police	2,090,160	2,261,552	2,828,758	1,213,681	1,468,307
Fire-Rescue	2,359,327	2,647,210	3,189,802	1,635,237	1,551,279
Total	$6,869,615	$7,525,246	$9,093,955	$3,516,400	$4,683,412

Employer Pension Funding Per Employee
FY2009 - FY2013

	FY2009	FY2010	FY2011	FY2012	FY2013
General	10,464	11,882	14,803	3,080	7,573
Lifeguards	11,195	13,664	16,485	1,733	14,525
Police	27,145	30,562	39,842	17,094	20,680
Fire-Rescue	31,044	36,263	44,303	22,400	22,482

Since FY2000, the funded ratio for the each of the pension plans has decreased from a high of between 112% and 125% to the current funding level of between 81% and 89%. The modifications to the pension system improved the funded ratios of the pension system. The trend from 2005 is shown in the table below:

As of Fiscal Year End	FY05	FY06	FY07	FY08	FY09	FY10	FY11
General & Lifeguards	87%	88%	93%	88%	81%	79%	89%
Police	85%	86%	92%	90%	85%	84%	88%
Fire-Rescue	77%	77%	82%	80%	74%	73%	81%

Health Insurance (OPEB) Trust (610)

The actuarially determined transfer to the OPEB trust from the General Fund in the FY13 budget is $1,769,000. This amount is $276,000 greater than FY12. 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 continues to be well ahead of other government agencies across the country.

Worth Avenue Special Assessment District

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

FINANCIAL POLICIES

Included within this budget document is a resolution to modify the Town's General Fund-Undesignated Fund Balance Policy. This modification is required due to a clarification by GASB regarding classification of reserves. In compliance with GASB's clarification, we have changed the Town's two prior commitments of fund balance (for the East Central Regional Wastewater Treatment Facility Debt Service and the Compensated Absence Reserve) to the Assigned Fund Balance classification.

Upcoming Meeting Schedule

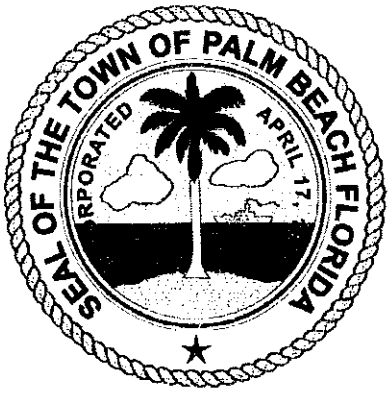
Staff will present this proposed budget at the special Town Council meeting on July 12, 2012. That agenda includes adoption of the FY13 tentative millage rate to comply with the municipal budget adoption schedule mandated by State law. We will review any unresolved budget matters at the regular monthly Town Council meeting on August 14, 2012.

The State mandated schedule also requires that two public hearings be held in September to provide for the final adoption of the Town's FY13 budget. The proposed public hearing meeting dates are as follows:

- **First Public Hearing – September 11, 2012 at 5:01pm**
- **Second Public Hearing – September 19, 2012 at 5:01pm**

Staff looks forward to presenting the proposed FY13 budget and to assisting the Mayor and Town Council in your review, consideration, and adoption process.

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



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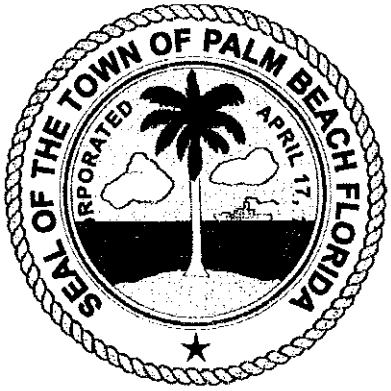
FY 13 Budget Summary by Fund Type, Revenues and Expenditures

	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
Revenues							
Ad Valorem Taxes	$36,865,400	$0	$0	$0	$0	$0	$36,865,400
Non Ad Valorem Taxes	7,477,500	0	0	0	0	0	7,477,500
Licenses and Permits	6,202,300	0	0	0	0	0	6,202,300
Intergovernmental	1,020,450	0	800,000	0	0	0	1,820,450
Charges for Services	3,652,116	0	0	4,904,800	6,883,569	0	15,440,485
Fines and Forfeitures	1,299,000	0	0	0	0	0	1,299,000
Contributions	0	0	0	1,000,000	0	6,316,214	7,316,214
Interest Earnings	900,500	1,500	112,200	16,500	215,000	16,622,000	17,867,700
Miscellaneous	251,981	0	10,000	0	30,000	0	291,981
Special Assessments	0	0	1,130,405	0	0	0	1,130,405
Interfund Transfers	885,000	4,469,709	3,960,914	0	1,892,780	1,769,000	12,977,403
Subtotal	58,554,247	4,471,209	6,013,519	5,921,300	9,021,349	24,707,214	108,688,838
Appropriations from Fund Balance	1,157,033	0	34,003,836	1,289,210	3,540,127	0	39,990,206
Total Revenues	$59,711,280	$4,471,209	$40,017,355	$7,210,510	$12,561,476	$24,707,214	$148,679,044
Expenditures							
Salaries and Wages	$24,470,514	$0	$0	$1,296,582	$136,653	$54,488	$25,958,237
Employee Benefits	11,315,650	0	0	478,478	5,092,208	2,490,415	19,376,751
Contractual	8,258,348	0	217,036	1,158,150	1,691,791	16,151,110	27,476,435
Commodities	1,528,071	0	0	231,700	4,855	300	1,764,926
Capital Outlay	113,045	0	38,385,410	2,282,000	1,073,703	0	41,854,158
Depreciation	1,970,969	0	0	515,000	0	0	2,485,969
Debt Service	0	4,397,600	0	0	0	0	4,397,600
Interfund Transfers	10,922,694	0	1,041,709	1,013,000	0	0	12,977,403
Other	1,131,989	11,500	201,000	235,600	4,000,000	0	5,580,089
Subtotal	59,711,280	4,409,100	39,845,155	7,210,510	11,999,210	18,696,313	141,871,568
Transfer to Fund Balance/Retained Earnings	0	62,109	172,200	0	562,266	6,010,901	6,807,476
Total Expenditures	$59,711,280	$4,471,209	$40,017,355	$7,210,510	$12,561,476	$24,707,214	$148,679,044

Financial Ratios

	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	61.74%	0.00%	0.00%	0.00%	0.00%	0.00%	24.80%
Ad Valorem Taxes per capita (9,735 population)	$3,787	$0	$0	$0	$0	$0	$3,787
Total expenditures per capita (9,735 population)	$6,134	$459	$4,111	$741	$1,290	$2,538	$15,273
Personnel as a percentage of the total budget	40.98%	0.00%	0.00%	17.98%	1.09%	0.22%	17.46%
Capital expenditures as percentage of total fund budget	0.19%	0.00%	95.92%	31.65%	8.55%	0.00%	28.15%
Capital expenditures per capita (9,735 population)	$12	$0	$3,943	$234	$110	$0	$4,299



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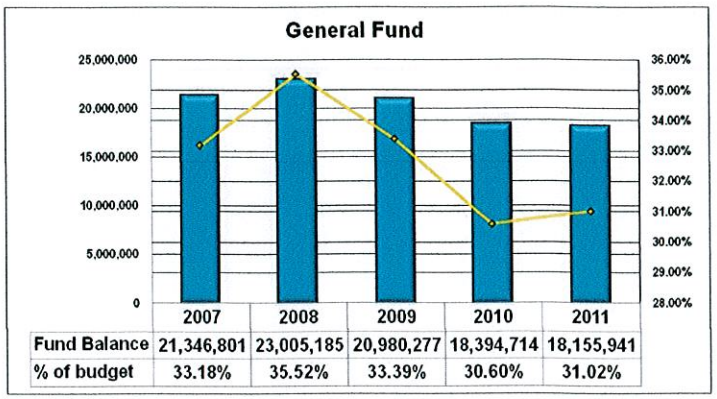
Reserve Status

The information below is an excerpt from the April 2012, Long Term Financial Plan Document. It has been modified to reflect the proposed Contingency budget for FY13.

Town of Palm Beach Reserves

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

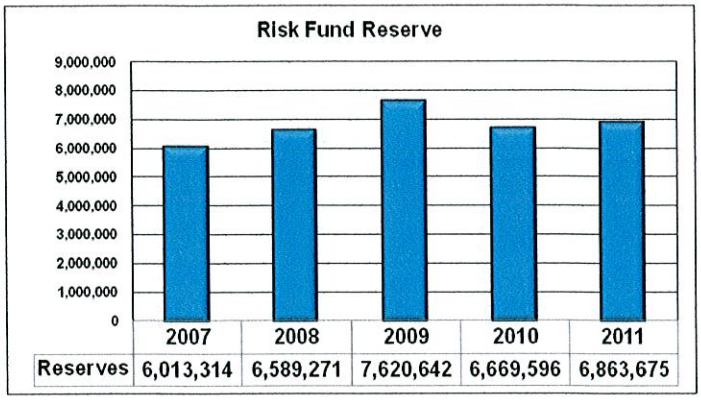
Unassigned Fund Balance - General Fund



Pursuant to adopted policy, the unassigned fund balance for the General Fund is to be maintained at a minimum level of 25% of current year General Fund budgeted expenditures. This minimum level is to be maintained to protect the Town against economic downturns, temporary revenue shortfalls, unpredicted one-time expenditures, and for tax rate stabilization purposes. Twenty-five percent of the FY12 General Fund operating budget of $58,535,436 is $14,633,859. At the end of FY11, the Unassigned Fund Balance for the General Fund is $18,155,941 after the transfers for the FY12 budget. This amount represents 31% of FY12 budgeted operating expenditures or approximately $3,522,082 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. For the FY12 budget, a transfer of $807,000 from fund balance was used to fund the contingency reserve as directed by policy.

Reserves - Risk Fund



The total reserve balance for the Risk Fund is $6,863,675 as of September 30, 2011. Out of this reserve balance the Town funds the Reserve for Catastrophic Exposures/Emergencies - Risk Fund in the amount of $2,500,000 and the Contingency Reserve for $500,000. The trend for the Risk Fund Reserve is shown in the table.

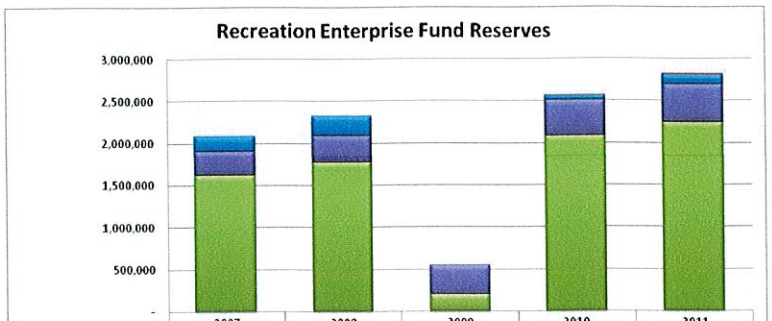
Reserve for Catastrophic Exposures/Emergencies - Risk Fund

The Reserve for Catastrophic Exposures/Emergencies for the Risk Fund is funded at a minimum of $2,500,000. This reserve was established to set aside emergency funds to protect the Town against the potential financial impacts large judgments in excess of insurance coverage. This reserve is funded with a budget appropriation from the Net Asset reserves of the Risk Fund.

Enterprise Fund Reserves

The Recreation Enterprise Fund reserve is to be maintained at a minimum level of 25% of budgeted revenues totaling $1,170,700 for FY12. The purpose of the reserve is to provide an adequate level of net assets for unanticipated financial impacts as well as to provide for one-time expenditures to improve the facilities.

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



	2007	2008	2009	2010	2011
M&I Tennis	-	-	-	8,446	16,418
M&I Golf	176,067	223,753	-	50,872	108,772
Equipment Replacement	288,267	321,863	351,468	426,749	458,002
Dock Replacement	1,620,173	1,772,063	196,718	2,084,181	2,240,125

At the end of FY11, the net asset balance for the Recreation Enterprise Fund (REF) is $3,315,215. Separate reserves have been set aside from this amount for the dock replacement, Par 3 Improvements, tennis improvements and equipment replacement.

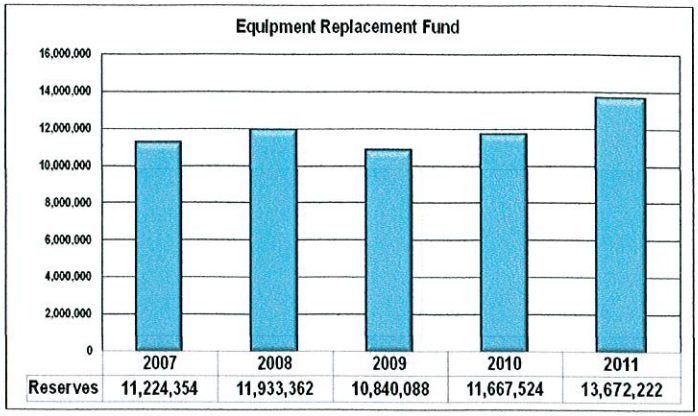
At the end of FY11, $2,240,125 had been set aside in the Dock Replacement Reserve. The Dock Replacement reserve was created to fund the replacement cost of the construction of the Town's docks whenever it is determined they must be replaced. The replacement reserve is to be maintained at 100% of accumulated depreciation plus accumulated interest earned on the reserve.

The Par 3 Golf Course charges an additional $2 per round to fund a maintenance and improvement reserve. At the end of FY11, the balance was $108,772.

In FY10, a maintenance and improvement fee was implemented for the Tennis program. This reserve at the end of FY11 totaled $16,418 and has been set aside for improvements to the tennis centers.

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 $458,002 as of September 30, 2011.

Equipment Replacement Fund



The Townwide Equipment Replacement Fund was established with a transfer of $4,386,910 from the General Fund Undesignated Fund balance in the FY2002 budget. The amount represented the accumulated depreciation of the Town's fixed assets through FY2002. This reserve is intended to fund the replacement cost of existing equipment, vehicles and computers when they reach the end of their useful life. This reserve significantly reduces the budgetary fluctuations due to purchases of large pieces of equipment and ensures compliance with the fixed asset inventory 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 and authorized an additional $4,205,523 transfer of General Fund balance. Using the replacement value method of depreciation will ensure the Town sets aside sufficient reserves to replace large capital items with long useful lives such as fire-rescue trucks and public works vehicles.

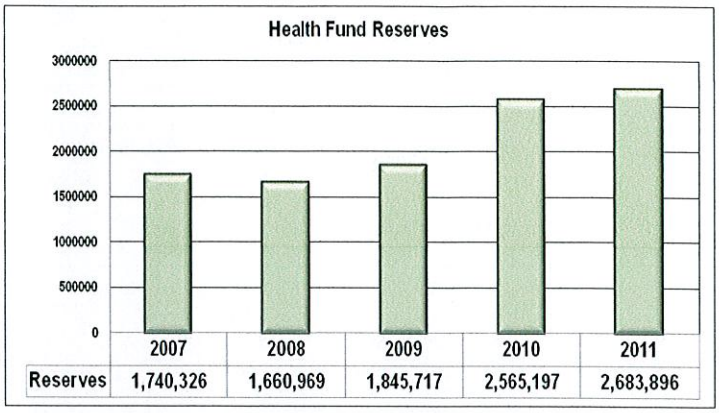
The balance in the equipment replacement fund for year-end FY11 is $13,672,222. For FY12, the income including the depreciation transfer will total $2,019,268 and expenditures for capital equipment are budgeted at $1,316,992.

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 the 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, 2011, is $3,621,915. The appropriation for the pay-out of eligible accrued vacation, sick and compensatory time for FY12 from this reserve is $626,293.

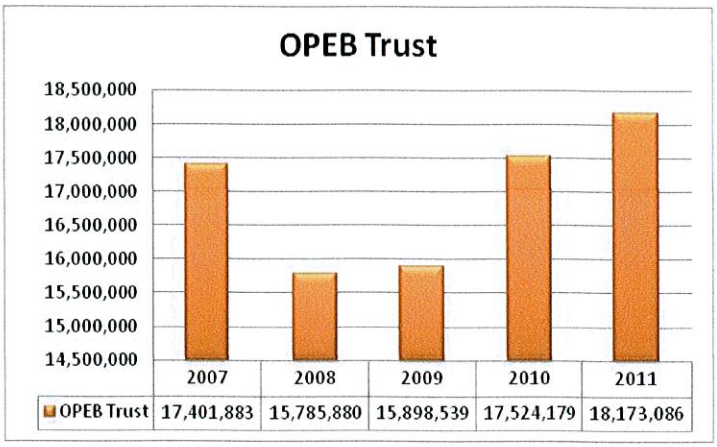
Reserve Status

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 54 relating to accounting standards for post employment benefits, which required the establishment of a liability for actuarially determined costs of retiree health benefits. On October 1, 2006, a trust fund was created using $16,000,000 from the Health Insurance Fund reserves to provide for post employment benefits (see below). The Town is well ahead of other government agencies in the funding of this liability due to the reserves that had been accumulated in this fund. The balance of the reserve in the Health Fund at the end FY11 is $2,683,896. These reserves guard against any deficiencies in the Town's self insurance health fund for current employees insurance expenditures.

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 net asset balance in this trust is $18,173,086 as of September 30, 2011. The actuarially determined transfer from the General Fund for the OPEB liability for FY12 is $1,493,000.

Contingency Reserves

Contingency reserves were established for the General Fund, Capital Fund, Equipment Replacement Fund, Recreation Enterprise Fund, Risk Insurance Fund and Health Insurance Fund to provide for unanticipated unbudgeted expenditures of a nonrecurring nature. The amount of the General Fund Contingency has been funded at 1.5% of the FY12 budget. The Capital Fund Contingency is appropriated at 10% of the capital budget, while the Equipment Replacement Fund, Risk, and Health Contingency Reserves are appropriated at $500,000 each. The Recreation Enterprise Fund Contingency is funded at 5% of the operating expenses. All of the contingency reserves are annually appropriated in the budget process from the net asset reserves of each of the funds. In most years, the appropriation is not spent at all, or a small amount is allocated through an affirmative vote of the Town Council.

Reserve Status

The table below identifies the contingency balances appropriated in the FY13 and the FY12 budgets:

Contingency Reserves
FY2012 and FY2013

Fund	FY2012 Budget	FY2013 Budget
General Fund	$807,397	$843,000
Capital Fund	$181,000	$201,000
Equipment Replacement Fund	$500,000	$500,000
Risk Fund	$500,000	$500,000
Health Fund	$500,000	$500,000
Recreation Enterprise Fund	$155,000	$235,600

Undesignated Fund Balance/Retained Earnings Summary

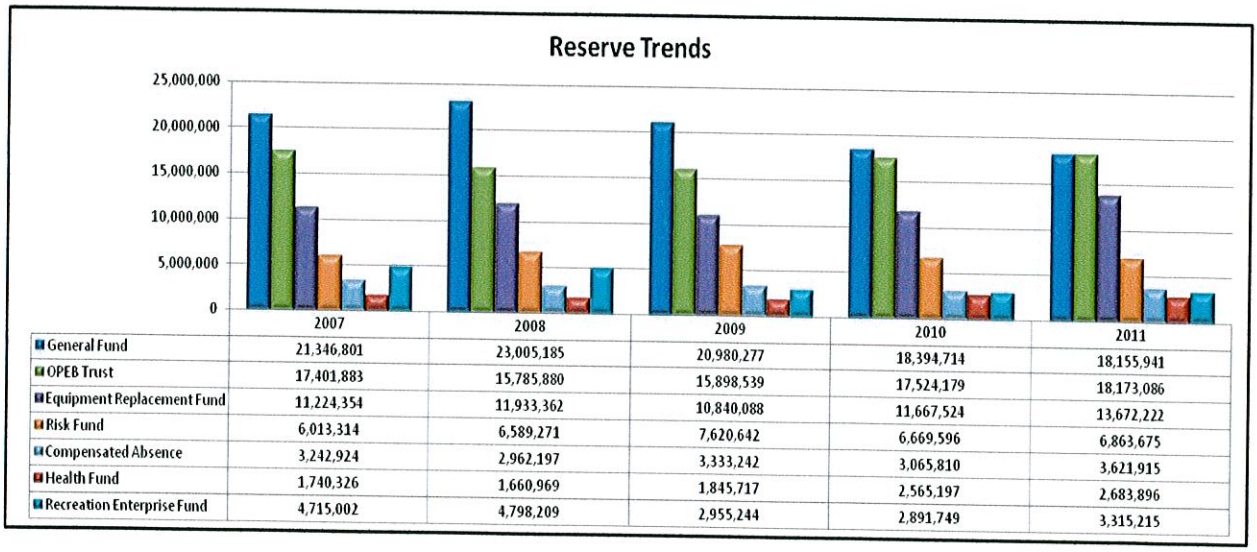
All reserves are at or over the policy established minimum. The financial strength of the Town can be measured by the health of its reserves. The rating agencies look closely at the fund balance levels and the financial policies in place when rating a municipality. In 2010, the rating agencies reviewed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

The table and the chart on the following page summarizes the trend of the unassigned fund balance, net asset balances, compensated absence, and replacement reserve balances for FY07 through FY11.

Reserve Status

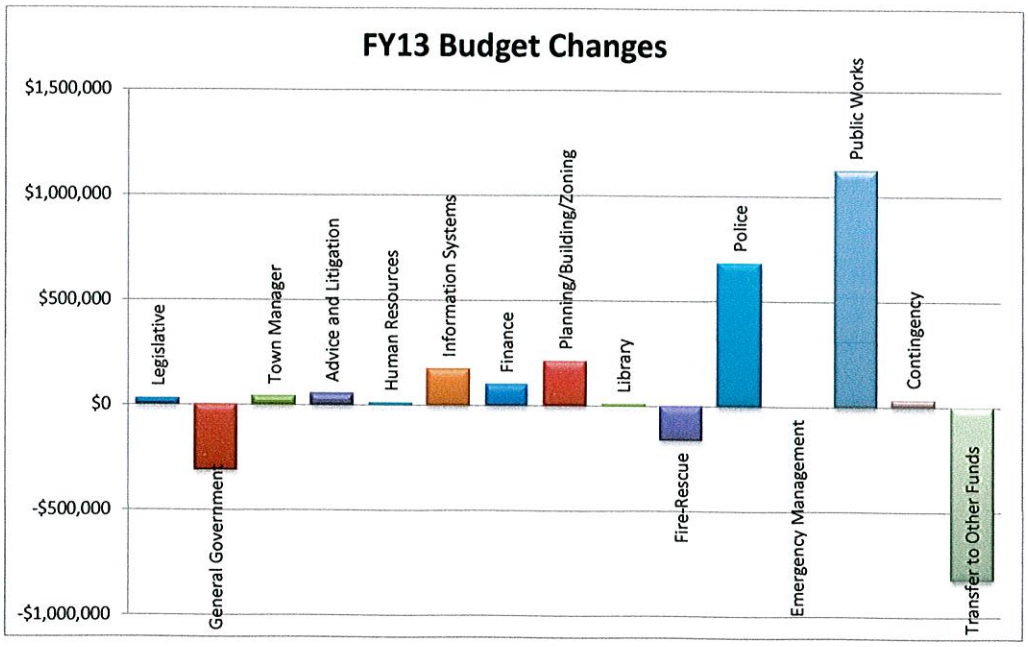
Reserve Balances
Fiscal Years 2007 - 2011

Fund	2007	2008	2009	2010	2011
General Fund	21,346,801	23,005,185	20,980,277	18,394,714	18,155,941
Compensated Absence (GF)	3,242,924	2,962,197	3,333,242	3,065,810	3,621,915
Equipment Replacement Fund	11,224,354	11,933,362	10,840,088	11,667,524	13,672,222
Recreation Ent Fund	2,698,119	2,259,402	1,050,115	354,082	508,316
Recreation ERF	288,267	321,863	351,468	426,749	458,002
Dock Replacement	1,620,173	1,772,062	196,718	2,084,181	2,240,125
Par 3 M&I Reserve	176,067	223,753	0	50,872	108,722
Tennis M&I reserve	0	0	0	8,446	16,418
Health Fund	1,740,326	1,660,969	1,845,717	2,565,197	2,683,896
Risk Fund	6,013,314	6,589,271	7,620,642	6,669,596	6,863,675
Health - OPEB Trust	17,401,883	15,785,880	15,898,539	17,524,179	18,173,086
Pension Funds	198,737,626	167,937,995	163,129,393	174,544,804	170,564,741
Total	264,489,854	234,451,579	225,246,199	237,356,154	237,067,109



Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison
Fiscal Years 2012 - 2013

	Budget FY2012	Budget FY2013	FY12 vs. FY13 $ Difference	FY12 vs. FY13 % Change
Revenues				
Ad Valorem Taxes	$35,999,200	$36,865,400	$866,200	2.4%
Non Ad Valorem Taxes	7,642,000	7,477,500	-$164,500	-2.2%
Licenses & Permits	5,734,800	6,264,300	$529,500	9.2%
Intergovernmental	1,052,000	1,020,450	-$31,550	-3.0%
Charges for Services	3,670,736	3,652,116	-$18,620	-0.5%
Fines and Forfeitures	843,000	1,299,000	$456,000	54.1%
Investment Earnings	1,110,000	900,500	-$209,500	-18.9%
Miscellaneous Revenues	250,100	189,981	-$60,119	-24.0%
Interfund Transfers	800,000	885,000	$85,000	10.6%
Transfer from CIP	0	0	$0	100.0%
Transfer From Fund Balance	1,433,600	1,157,033	-$276,567	-19.3%
Total Revenues	**$58,535,436**	**$59,711,280**	**$1,175,844**	**2.0%**
Expenditures				
Department				
Legislative	$65,800	$95,600	$29,800	45.3%
General Government	756,297	445,153	-$311,144	-41.1%
Town Manager	699,496	743,211	$43,715	6.2%
Advice and Litigation	415,900	468,915	$53,015	12.7%
Human Resources	671,057	679,890	$8,833	1.3%
Information Systems	1,651,100	1,823,645	$172,545	10.5%
Finance	1,760,314	1,860,811	$100,497	5.7%
Planning/Building/Zoning	3,390,209	3,602,432	$212,223	6.3%
Library	280,572	288,989	$8,417	3.0%
Fire-Rescue	10,817,000	10,656,396	-$160,604	-1.5%
Police	12,211,577	12,894,026	$682,449	5.6%
Emergency Management	48,900	47,950	-$950	-1.9%
Public Works	13,215,400	14,337,968	$1,122,568	8.5%
Contingency	807,307	843,000	$35,693	4.4%
Transfer to Other Funds	11,744,507	10,923,294	-$821,213	-7.0%
Total Expenditures	**$58,535,436**	**$59,711,280**	**$1,175,844**	**2.0%**
Revenues Over/(Under) Expenditures	**$0**	**$0**		



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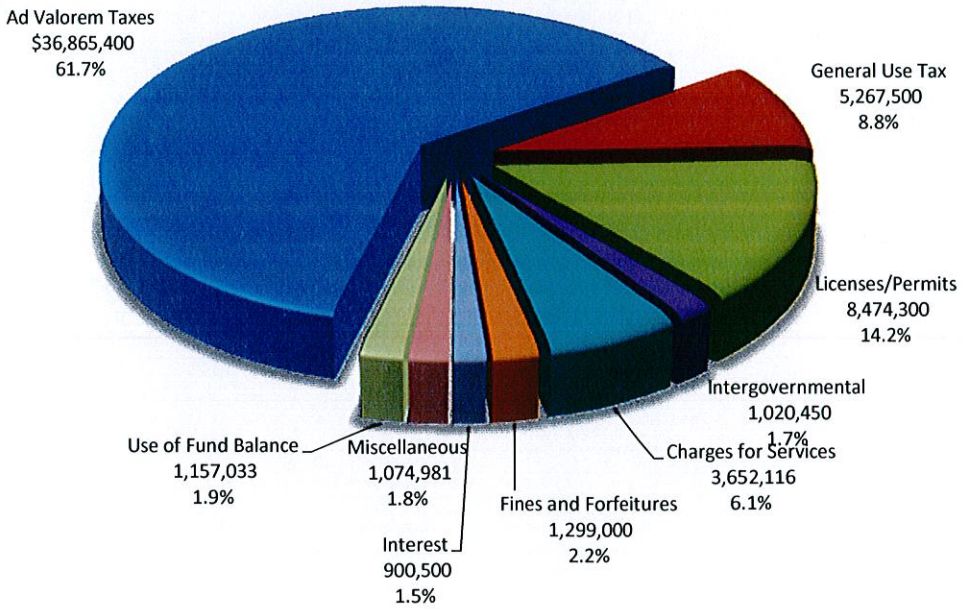
General Fund Revenues

Revenues by Type



Ad Valorem Taxes	$	36,865,400
General Use Tax		5,267,500
Licenses/Permits		8,474,300
Intergovernmental		1,020,450
Charges for Services		3,652,116
Fines and Forfeitures		1,299,000
Interest		900,500
Miscellaneous		1,074,981
Use of Fund Balance		1,157,033
	$	59,711,280

General Fund Revenues

Title	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	% Variance	% of Total Budget
Ad Valorem Taxes							
Current Ad Valorem Taxes	40,783,538	36,634,834	35,999,100	35,999,100	36,865,400	2.41%	61.74%
Back Taxes	725,033	509	-	-	-	0.00%	0.00%
	41,508,571	36,635,343	35,999,100	35,999,100	36,865,400	2.41%	61.74%
Sales, Use and Fuel Taxes							
1-6 Cents Local Opt Fuel Tax	219,474	205,708	200,000	207,175	210,000	5.00%	0.35%
1-5 Cents Local Opt Fuel Tax	102,195	96,192	100,000	99,651	100,000	0.00%	0.17%
	321,669	301,900	300,000	306,826	310,000	3.33%	0.52%
Utility Services Taxes							
Electricity Utility	2,187,115	2,172,820	2,200,000	2,200,000	2,200,000	0.00%	3.68%
Simplified Telecom Tax	1,172,387	1,178,518	1,125,000	1,200,000	1,200,000	6.67%	2.01%
Water Utility	1,248,114	1,287,923	1,400,000	1,275,000	1,300,000	-7.14%	2.18%
Gas Utility	265,560	248,209	250,000	250,000	250,000	0.00%	0.42%
Propane Utility	6,683	5,186	7,000	10,000	7,500	7.14%	0.01%
	4,879,859	4,892,656	4,982,000	4,935,000	4,957,500	-0.49%	8.30%
Business Tax Receipts							
Business Tax Receipts	689,352	669,901	720,000	650,000	600,000	-16.67%	1.00%
Business Tax Receipt Penalties	26,666	24,472	25,000	25,000	25,000	0.00%	0.04%
	716,018	694,373	745,000	675,000	625,000	-16.11%	1.05%
Building Permits							
Building	2,677,534	3,650,107	3,500,000	3,700,000	3,800,000	8.57%	6.36%
Radon Gas	22	8	100	-	100	0.00%	0.00%
Electrical	295,390	403,138	250,000	350,000	275,000	10.00%	0.46%
Plumbing	166,873	234,801	150,000	200,000	175,000	16.67%	0.29%
Permit Processing	-	11,329	-	30,514	15,000	100.00%	0.03%
Permit Penalty	-	34,608	10,000	10,000	10,000	0.00%	0.02%
Except/Var. App.	121,200	206,689	120,000	175,000	150,000	25.00%	0.25%
Consultants Fees	18,711	24,960	15,000	25,000	20,000	33.33%	0.03%
Special Plan Review Fee	262,800	329,005	240,000	300,000	275,000	14.58%	0.46%
Reinspection Fees	2,775	3,975	5,000	5,000	5,000	0.00%	0.01%
Special Detail - PZB	2,550	860	-	5,000	5,000	100.00%	0.01%
Abandonments	(1)	-	1,000	-	1,000	0.00%	0.00%
Architectural Fees	99,020	112,478	105,000	110,000	110,000	4.76%	0.18%
Landmarks Submittal	18,470	20,600	15,000	15,000	15,000	0.00%	0.03%
Tax Abatement Program	-	-	1,200	-	1,200	0.00%	0.00%
Mechanical Permits	241,859	366,844	200,000	250,000	250,000	25.00%	0.42%
Contractor Registration Fee	10,800	11,895	10,000	10,000	10,000	0.00%	0.02%
Landscape Permit	135	-	50,000	10,000	50,000	0.00%	0.08%
Miscellaneous Permit Fees	-	3,438	-	-	-	0.00%	0.00%
Building Permit Search Fee	14,675	16,525	15,000	15,000	15,000	0.00%	0.03%
Dune Vegetation Fee	1,400	1,550	2,000	1,000	1,000	-50.00%	0.00%
Permit Revision Fee	-	102,700	120,000	150,000	150,000	25.00%	0.25%
	3,934,213	5,535,510	4,809,300	5,361,514	5,333,300	10.90%	8.93%
Franchise Fees							
Electricity Franchise	2,009,808	2,060,500	2,200,000	2,000,000	2,050,000	-6.82%	3.43%
Gas Franchise	159,993	144,219	160,000	160,000	160,000	0.00%	0.27%
	2,169,801	2,204,719	2,360,000	2,160,000	2,210,000	-6.36%	3.70%
Other Licenses, Fees and Permits							
Right Of Way Permits	111,427	129,272	100,000	129,895	200,000	100.00%	0.33%
Gainesville Plan	5,190	5,280	10,000	10,000	10,000	0.00%	0.02%
Arlington Plan	10,385	11,235	20,000	20,000	20,000	0.00%	0.03%
Taxi Permits	-	-	-	3,500	3,500	100.00%	0.01%
Flood Plain Management Permit Fee	-	6,375	50,000	7,500	10,000	-80.00%	0.02%
Newsrack Enclosure Admin Fee	323	500	500	500	500	0.00%	0.00%
Charitable Solicitations Fee	41,140	53,590	56,000	55,000	55,000	-1.79%	0.09%
Charitable Solicit. Adv. Fee	-	460	-	-	-	0.00%	0.00%
Char Solit Late Filing Fee	200	6,785	7,000	7,000	7,000	0.00%	0.01%
	168,665	213,497	243,500	233,395	306,000	25.67%	0.51%
Federal Grants							
Bullet Proof Vests Grant	2,527	13,239	4,000	4,000	3,850	-3.75%	0.01%
Fdle Justice Assistance Grant	1,596	1,426	1,500	1,500	-	-100.00%	0.00%
Fema Grant - Fire-Rescue	-	206,150	-	-	-	0.00%	0.00%
	4,123	220,815	5,500	5,500	3,850	-30.00%	0.01%

General Fund Revenues

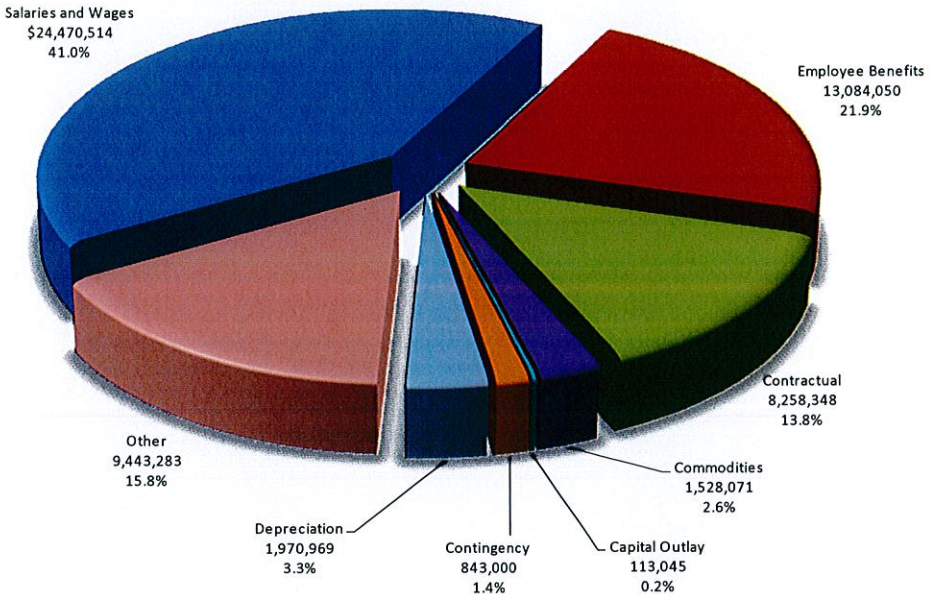
Title	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	% Variance	% of Total Budget
State Shared Revenues							
State Revenue Sharing	250,051	272,936	250,000	250,418	250,000	0.00%	0.42%
Alcoholic Beverage Lic	20,609	20,564	20,000	20,000	20,600	3.00%	0.03%
Local Govt. Sales Tax	603,022	611,700	590,000	566,460	580,000	-1.69%	0.97%
Fire Supplemental Compensation	35,359	34,026	30,000	30,000	33,000	10.00%	0.06%
911 Equip Reimbursement	70,297	116,842	106,000	106,000	100,000	-5.66%	0.17%
Seized Tag	1,217	2,033	2,500	2,500	3,000	20.00%	0.01%
Fuel Tax Refund	9,575	10,667	10,000	10,000	10,000	0.00%	0.02%
	990,130	1,068,768	1,008,500	985,378	996,600	-1.18%	1.67%
Shared Revenues-Other Local Units							
County Occ. Licenses	23,098	19,966	23,000	20,000	20,000	-13.04%	0.03%
$12.50 Citation Monies	23,126	9,570	15,000	-	-	-100.00%	0.00%
	46,224	29,536	38,000	20,000	20,000	-47.37%	0.03%
Public Safety							
Special Assignment Ot - Other	596,334	630,086	650,000	1,000,000	700,000	7.69%	1.17%
Police Id Cards	22,555	21,692	20,000	20,000	20,000	0.00%	0.03%
Burglar Alarm False Alarm Fees	88,870	68,051	90,000	75,000	75,000	-16.67%	0.13%
Burglar Alarm Registration Fee	46,799	46,588	50,000	55,000	55,000	10.00%	0.09%
Burglar Alarm - Penalties	5,439	5,710	7,000	-	-	-100.00%	0.00%
Burglar Alarm - Direct Connect	5,000	5,892	6,000	6,000	6,000	0.00%	0.01%
Valet Parking Permit	1,450	10,200	6,000	8,000	6,000	0.00%	0.01%
Tent Permits	3,115	7,725	8,000	7,000	7,000	-12.50%	0.01%
Special Detail-Fire	43,903	53,681	55,000	50,000	47,000	-14.55%	0.08%
Fire Prev Bonfires	3,300	3,600	3,000	5,000	4,000	33.33%	0.01%
Fire Prev Fire Hydrant	-	825	500	-	500	0.00%	0.00%
Fire Prev Hot Work	15,475	31,481	15,000	30,000	25,000	66.67%	0.04%
Fire Prev Public Assembly	2,505	1,311	2,000	2,000	2,700	35.00%	0.00%
False Fire Alarms	5,750	4,750	10,000	10,000	7,500	-25.00%	0.01%
Fire Prev Fireworks	10,000	9,080	10,000	15,000	12,000	20.00%	0.02%
Bldg. Insp. Fund Fees	54	7,789	100	4,000	4,000	3900.00%	0.01%
Radon Gas	-	6,958	-	4,000	4,000	100.00%	0.01%
Fire Prev Technical Fire Insp	25,413	36,588	40,000	40,000	40,000	0.00%	0.07%
Fire Prev Annual Ins Fee	123,516	116,806	120,000	110,000	117,000	-2.50%	0.20%
Ems Transport Fees	451,417	350,847	450,000	450,000	450,000	0.00%	0.75%
	1,450,895	1,419,660	1,542,600	1,891,000	1,582,700	2.60%	2.65%
Physical Enviornment							
Special Solid Waste	11,245	8,462	15,000	10,000	10,000	-33.33%	0.02%
Solid Waste	814,063	893,395	848,000	925,000	912,037	7.55%	1.53%
Comp. Garbage Collection Fee	225,691	228,815	250,000	225,000	246,529	-1.39%	0.41%
SWA Recycling Revenue	41,105	82,049	60,000	60,000	45,000	-25.00%	0.08%
Beach Cleaning Citizen's Assoc	2,869	-	-	-	-	0.00%	0.00%
Easement Acquisition	-	3,000	-	-	-	0.00%	0.00%
Historic Speciman Tree Fee	3,978	3,315	5,000	5,000	4,000	-20.00%	0.01%
	1,098,951	1,219,036	1,178,000	1,225,000	1,217,566	3.36%	2.04%
Transportation							
Prkg Meter Royal Palm Way Lot	11,082	10,788	18,720	11,000	11,000	-41.24%	0.02%
Prkg Meter Ocean Front	336,986	475,210	522,296	475,000	475,000	-9.06%	0.79%
Prkg Meter Lake Front	54,438	58,376	102,760	20,000	20,000	-80.54%	0.03%
Prkg Meter Phipps Ocean Front	87,483	90,604	100,000	50,000	50,000	-50.00%	0.08%
Prkg Meter Peruvian	92,594	90,016	88,360	90,000	90,000	1.86%	0.15%
Prkg Meter Bradley Place	13,525	10,344	24,000	10,000	10,000	-58.33%	0.02%
Parking Meter Royal Palm Way	34,152	33,281	42,000	25,000	25,000	-40.48%	0.04%
Other Parking Placard Programs	2,165	11,825	10,000	130,000	130,000	1200.00%	0.22%
	632,425	780,444	908,136	811,000	811,000	-10.70%	1.36%
Other Charges for Services							
Bldg/Elec/Plumbing Code Sales	-	-	100	100	100	0.00%	0.00%
Map/Sales Code	-	-	100	100	100	0.00%	0.00%
Certification Copy	1,023	633	500	500	500	0.00%	0.00%
Misc Copies	2,323	6,673	6,000	5,000	5,000	-16.67%	0.01%
Meeting Tapes Sales	250	140	300	150	150	-50.00%	0.00%
Lien Search Fee	19,183	23,909	25,000	25,000	25,000	0.00%	0.04%
Microfiche/Scanned Documents	10,036	10,335	10,000	10,000	10,000	0.00%	0.02%
Data Processing Services	835	938	-	-	-	0.00%	0.00%
	33,650	42,628	42,000	40,850	40,850	-2.74%	0.07%

General Fund Revenues

Title	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	% Variance	% of Total Budget
Judgments and Fines							
Fines - Other Parking	216,157	326,118	332,000	625,000	625,000	88.25%	1.05%
Fines - Parking Meters	91,965	93,987	110,000	120,000	120,000	9.09%	0.20%
Row Parking Violation Fines	7,850	16,475	20,000	16,000	16,000	-20.00%	0.03%
Moving Violations	38,046	47,970	40,000	40,000	45,000	12.50%	0.08%
Court Order Badger	7,760	-	-	-	-	0.00%	0.00%
Revenue/2nd $ Funding	5,450	6,592	6,000	6,000	6,000	0.00%	0.01%
Boot Fees	17,050	29,750	25,000	30,000	30,000	20.00%	0.05%
Penalty - Other Parking	104,994	133,561	140,000	198,086	190,000	35.71%	0.32%
Penalty - Parking Meters	51,259	49,977	60,000	52,149	55,000	-8.33%	0.09%
	540,531	704,430	733,000	1,087,235	1,087,000	48.29%	1.82%
Violations of Local Ordinances							
Code Compliance Fines	45,742	580,521	100,000	250,000	200,000	100.00%	0.33%
Code Compliance Admin Fee	8,200	12,275	10,000	12,000	12,000	20.00%	0.02%
	53,942	592,796	110,000	262,000	212,000	92.73%	0.36%
Interest and Other Earnings							
Interest - Checking	26,754	15,537	25,000	-	-	-100.00%	0.00%
Fmivt Interest	1,034,497	360,474	1,000,000	500,000	750,000	-25.00%	1.26%
Fmivt Interest - Ecr	-	-	-	-	-	0.00%	0.00%
PFM/TD Bank Interest Income	24,203	33,055	25,000	100,000	100,000	300.00%	0.17%
PFM/TD Bank Interest Income ECR	649	140	-	-	500	100.00%	0.00%
Investment Earnings/Ad Valorem	82,873	86,443	60,000	50,000	50,000	-16.67%	0.08%
Evergreen MM Interest	12	-	-	-	-	0.00%	0.00%
Evergreen MM Interest ECR	10	-	-	-	-	0.00%	0.00%
Treasury Interest	-	-	-	-	-	0.00%	0.00%
	1,168,998	495,649	1,110,000	650,000	900,500	-18.87%	1.51%
Rents and Royalties							
Room Rental Dep - South Fire	25	200	-	-	-	0.00%	0.00%
Vending Machine Commissions	237	199	500	500	500	0.00%	0.00%
Rooftop Lease	102,439	87,803	92,700	92,000	95,481	3.00%	0.16%
	102,701	88,202	93,200	92,500	95,981	2.98%	0.16%
Disposition of Fixed Assets							
Surplus Furn & Equipment	256	5,875	-	1,500	-	0.00%	0.00%
Sale of Land	1,046,900	-	-	-	-	0.00%	0.00%
	1,047,156	5,875	-	1,500	-	0.00%	0.00%
Other Miscellaneous Revenues							
Medical Care Guide	-	-	-	-	-	0.00%	0.00%
Insurance Proceeds	24,421	-	-	-	-	0.00%	0.00%
Kreusler Park Admin	37,381	55,017	-	(3,700)	-	0.00%	0.00%
State Highway Lighting Maint	71,243	71,243	70,000	70,000	70,000	0.00%	0.12%
Rebate For Town Towing	1,646	1,989	2,000	2,000	2,000	0.00%	0.00%
Control Pay Advance Revenue Share	1,911	1,790	2,000	2,000	2,000	0.00%	0.00%
Miscellaneous Revenue	52,387	541,570	20,000	15,000	20,000	0.00%	0.03%
	188,989	671,609	94,000	85,300	94,000	0.00%	0.16%
Interfund Transfer							
Use Of Fund Balance	-	-	2,803,168	1,433,600	1,157,033	-58.72%	1.94%
Transfer From CIP	-	1,400,000	-	-	-	0.00%	0.00%
Interfd Transfer-Marina	525,000	614,000	800,000	800,000	885,000	10.63%	1.48%
Interfd Transfer - Golf	25,000	25,000	-	-	-	0.00%	0.00%
	550,000	2,039,000	3,603,168	2,233,600	2,042,033	-43.33%	3.42%
	61,607,511	59,856,446	59,905,004	59,061,698	59,711,280	-0.32%	100.00%

General Fund Expenditures

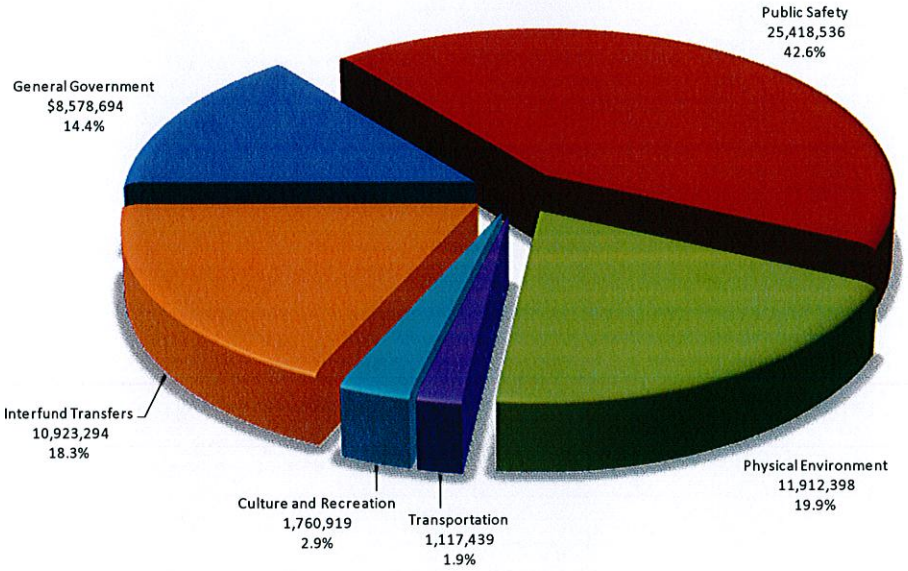
Expenditures by Type



Salaries and Wages	$	24,470,514
Employee Benefits		13,084,050
Contractual		8,258,348
Commodities		1,528,071
Capital Outlay		113,045
Contingency		843,000
Depreciation		1,970,969
Other		9,443,283
	$	59,711,280

General Fund Expenditures

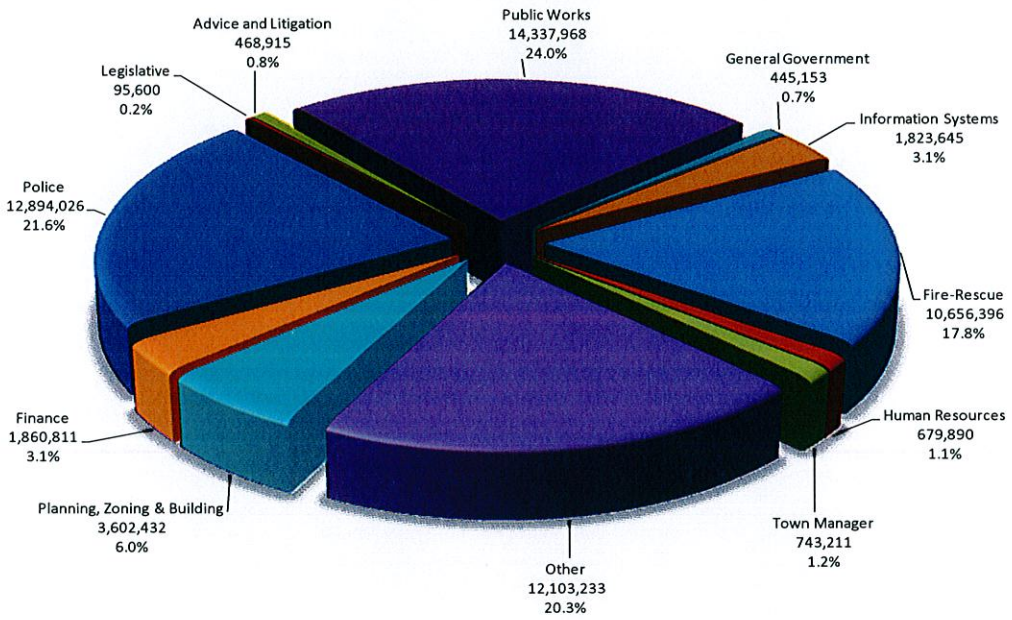
Expenditures by Function



General Government	$	8,578,694
Public Safety		25,418,536
Physical Environment		11,912,398
Transportation		1,117,439
Culture and Recreation		1,760,919
Interfund Transfers		10,923,294
	$	59,711,280

General Fund Expenditures

Expenditures by Department



Legislative	$	95,600
General Government		445,153
Town Manager		743,211
Advice and Litigation		468,915
Information Systems		1,823,645
Human Resources		679,890
Finance		1,860,811
Planning, Zoning & Building		3,602,432
Fire-Rescue		10,656,396
Police		12,894,026
Public Works		14,337,968
Other		12,103,233
	$	59,711,280

General Fund Expenditures

Program		FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	62,908	65,800	76,234	64,493	95,600	45.29%	0.16%
GENERAL GOVERNMENT	113	944,983	756,297	795,980	641,349	445,153	-41.14%	0.75%
TOWN MANAGER'S OFFICE	121	720,693	699,496	700,567	695,279	743,211	6.25%	1.24%
ADVICE & LITIGATION	122	453,943	415,900	543,552	690,062	468,915	12.75%	0.79%
INFORMATION SYSTEMS	125	1,684,551	1,651,100	1,680,890	1,680,090	1,823,645	10.45%	3.05%
HUMAN RESOURCES	123	609,673	671,057	680,856	687,807	679,890	1.32%	1.14%
FINANCE								
Records Management	131	263,463	292,012	302,607	300,507	307,897	5.44%	0.52%
Financial Management	141	1,024,534	976,668	977,181	957,898	1,026,945	5.15%	1.72%
Purchasing	144	510,865	491,634	491,681	491,254	525,969	6.98%	0.88%
		1,798,862	1,760,314	1,771,469	1,749,659	1,860,811	5.71%	3.12%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	598,910	541,770	551,103	526,170	578,486	6.78%	0.97%
Permit Issuance	212	921,960	945,300	1,003,401	986,875	1,039,983	10.02%	1.74%
Inspection/Compliance	213	1,060,550	1,073,500	1,130,140	1,089,300	1,129,578	5.22%	1.89%
Landmarks Preservation	214	175,405	134,200	136,195	133,200	163,799	22.06%	0.27%
Fire Prevention	215	493,745	370,400	370,400	374,345	373,797	0.92%	0.63%
Code Enforcement	216	286,300	325,039	325,039	300,254	316,789	-2.54%	0.53%
		3,536,870	3,390,209	3,516,278	3,410,144	3,602,432	6.26%	6.03%
LIBRARY SERVICES	321	272,400	280,572	280,572	280,572	288,989	3.00%	0.48%
FIRE-RESCUE								
Fire Administration	411	758,177	650,100	650,100	645,500	641,751	-1.28%	1.07%
Operations	417	11,719,697	9,354,910	9,364,808	8,780,075	9,186,449	-1.80%	15.38%
Training	418	304,623	249,200	280,148	279,848	263,737	5.83%	0.44%
Beach Rescue	432	717,703	562,700	562,700	508,600	564,459	0.31%	0.95%
		13,500,200	10,816,910	10,857,756	10,214,023	10,656,396	-1.48%	17.85%
POLICE								
Administrative Management	421	964,778	876,628	881,166	884,256	888,377	1.34%	1.49%
Org Crime/Vice/Narcotics	422	684,500	619,702	624,436	555,556	648,926	4.72%	1.09%
Records Information Systems	423	183,599	137,509	137,859	169,792	190,720	38.70%	0.32%
Training/Per/Pub Enf	424	315,930	286,317	286,317	250,796	292,117	2.03%	0.49%
Communications	425	1,481,727	1,237,031	1,267,269	1,219,304	1,399,938	13.17%	2.34%
Crime Scene/Evidence	426	308,385	243,886	244,347	204,838	229,586	-5.86%	0.38%
Patrol Services	428	8,788,477	7,291,585	7,293,873	7,381,674	7,668,281	5.17%	12.84%
Criminal Investigation	429	1,170,511	967,880	969,062	960,188	980,857	1.34%	1.64%
Parking Control	430	613,259	551,039	552,239	565,271	595,224	8.02%	1.00%
		14,511,166	12,211,577	12,256,568	12,191,675	12,894,026	5.59%	21.59%
PUBLIC WORKS								
Administrative Management	511	868,725	800,285	802,432	802,432	904,117	12.97%	1.51%
Street Repair/Maintenance	521	355,299	363,293	401,574	401,574	374,079	2.97%	0.63%
Traffic Control	523	194,695	215,734	219,297	219,297	227,164	5.30%	0.38%
Streeet Lighting	524	436,019	475,856	491,452	491,452	516,196	8.48%	0.86%
Storm Sewer Maintenance	531	587,846	782,084	805,128	805,128	816,243	4.37%	1.37%
Sanitary Sewer Maintenance	532	1,269,023	1,237,375	1,268,606	1,102,316	1,345,867	8.77%	2.25%
Sanitary Sewer Treatment	533	1,309,330	1,616,466	2,256,866	2,133,766	1,920,100	18.78%	3.22%
Residential Collection	541	833,920	841,640	841,640	841,640	900,837	7.03%	1.51%
Commercial Collection	542	957,690	975,849	987,701	987,701	964,004	-1.21%	1.61%
Refuse Disposal	543	31,365	100,000	100,000	100,000	100,000	0.00%	0.17%
Yard Trash Collection	544	1,723,082	1,581,026	1,657,481	1,657,481	1,682,303	6.41%	2.82%
Recycling	545	303,324	261,350	261,350	261,350	293,888	12.45%	0.49%
Beach Cleaning	546	100,303	93,075	93,075	93,075	107,972	16.01%	0.18%
Parks	551	1,085,729	1,208,264	1,332,504	1,173,393	1,200,159	-0.67%	2.01%
Facilities Maintenance	554	857,622	946,621	1,014,641	1,014,641	989,484	4.53%	1.66%
Parking Meter Maint & Collections	558	162,286	171,657	186,203	186,203	176,546	2.85%	0.30%
General Engineering Services	561	427,960	475,481	504,766	496,766	654,914	37.74%	1.10%
Right of Way Inspections	565	111,194	98,843	98,843	82,960	140,321	41.96%	0.23%
Equip Operations/Maintenance	571	552,358	544,501	550,873	550,873	611,426	12.29%	1.02%
Coastal Management	581	647,194	426,000	701,055	476,055	412,348	-3.20%	0.69%
		12,814,964	13,215,400	14,575,487	13,878,103	14,337,968	8.49%	24.01%
TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	500,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%	1.67%
Coastal Protection Fund (309)	611	3,090,000	3,960,000	3,960,000	3,960,000	2,761,514	-30.26%	4.62%
Debt Service Fund (205))	612	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	0.00%	5.86%
Group Health Retirees (610)	621	1,533,000	1,493,000	1,493,000	1,493,000	1,769,000	18.49%	2.96%
Risk-W/C,Liab,Prop (501)	622	1,896,226	1,791,507	1,791,507	1,791,507	1,892,780	5.65%	3.17%
Employee Retirement Fund (600)	624	-	-	-	-	-	0.00%	0.00%
		10,519,226	11,744,507	11,744,507	11,744,507	10,923,294	-6.99%	18.29%
EMERGENCY/DISASTER RESPONSE	710	18,696	48,900	48,900	47,700	47,950	-1.94%	0.08%
CONTINGENT APPROPRIATIONS	711	-	807,397	375,394	-	843,000	4.41%	1.41%
General Operating Fund (001) Total		50,929,909	46,790,929	48,160,503	46,230,956	48,787,986	4.27%	81.71%
Transfers to Other Funds		10,519,226	11,744,507	11,744,507	11,744,507	10,923,294	-6.99%	18.29%
TOTAL GENERAL FUND		61,449,135	58,535,436	59,905,010	57,975,463	59,711,280	2.01%	100.00%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

PROGRAM: LEGISLATIVE 111

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

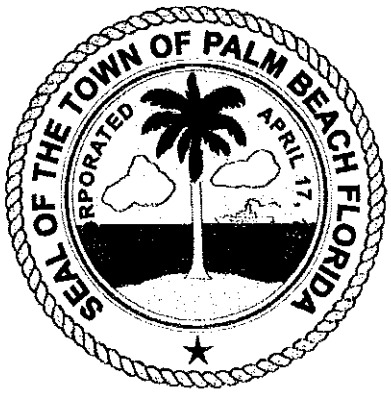
This program also includes a funding allocation for Mayor and Town Council interaction with other government related agencies. These agencies include the Palm Beach County League of Cities, the Florida League of Cities, the Countywide Intergovernmental Coordination Program, and other local, State and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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	51,490	53,300	63,734	53,156	83,100	55.91%
Commodities	11,418	12,500	12,500	11,337	12,500	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	62,908	65,800	76,234	64,493	95,600	45.29%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Contractual:
Contractual services has been increased (approximately $30,000) due to an increase in the cost for federal lobbying services.



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PROGRAM: GENERAL GOVERNMENT 113

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	647,925	578,300	478,300	478,300	291,553	-49.58%
Employee Benefits	7,398	44,300	44,300	44,300	22,500	-49.21%
Contractual	287,260	133,500	273,183	118,749	131,100	-1.80%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	2,400	197	197	-	-	-100.00%
Other	-	-	-	-	-	0.00%
TOTALS	944,983	756,297	795,980	641,349	445,153	-41.14%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The decrease is due to fewer employees participating in the vacation buy-back program.

Employee Benefits:
The decrease is due to fewer employees participating in the vacation buy-back program.

Contractual:
The FY2012 budget included expenditures for the Town's independent ethics hotline and for contractual services to implement the hybrid pension plan. Since we are now part of a Countywide ethics system with hotlines at the Commission on Ethics and Inspector General's Office and since we have fully implemented the hybrid pension plan, these costs were not carried forward to the FY2013 budget and resulted in a decrease in the budget for FY2013.

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PROGRAM: ADMINISTRATIVE MANAGEMENT 121

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

Main Activities:

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	502,277	514,262	514,262	516,032	526,855	2.45%
Employee Benefits	204,365	160,234	160,234	160,272	192,156	19.92%
Contractual	6,937	15,900	16,971	10,411	15,300	-3.77%
Commodities	7,114	9,100	9,100	8,564	8,900	-2.20%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	720,693	699,496	700,567	695,279	743,211	6.25%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
The decrease in Contractual expenditures is due to a reduction in the budgeted amount for Business expenses and the elimination of the budgets for Telephone Base and Telephone Toll (which were moved to the Information Services budget).

Commodities:
The subscription to the Palm Beach Post has been eliminated, resulting in a reduction in the Commodities budget.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Town Manager	1.000	1.000	1.000	1.000	1.000
Deputy Town Manager	1.000	1.000	1.000	1.000	1.000
Director of Recreation and Special Projects	-	-	-	0.100	0.100
Assistant Town Manager	1.000	1.000	-	-	-
Executive Assistant	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	2.000	2.000	2.000	2.000	2.000
	6.000	6.000	5.000	5.100	5.100

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PROGRAM: ADVICE AND LITIGATION 122

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	453,943	415,900	543,552	690,062	468,915	12.75%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	453,943	415,900	543,552	690,062	468,915	12.75%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Contractual:
The FY2012 projected budget is higher than the FY2012 budget and the FY2013 proposed budget. This is due to higher than anticipated expenditures for legal hearings associated with labor and personnel matters. FY2013 legal expenditures are expected to be lower than FY2012.

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PROGRAM: INFORMATION SYSTEMS 125

Mission: This division exists to maximize the capacity of information systems and technology to leverage human potential in service to the Town of Palm Beach.
Main Activities: The most important things we do to fulfill the mission are:

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	484,466	488,300	488,300	488,300	501,470	2.70%
Employee Benefits	226,380	167,500	167,500	166,700	226,073	34.97%
Contractual	610,431	601,400	614,740	614,740	685,100	13.92%
Commodities	33,274	75,400	75,400	75,400	85,100	12.86%
Capital Outlay	-	17,500	33,950	33,950	10,000	-42.86%
Depreciation	330,000	301,000	301,000	301,000	315,902	4.95%
Other	-	-		-	-	0.00%
TOTALS	1,684,551	1,651,100	1,680,890	1,680,090	1,823,645	10.45%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Increase is due to centralization of the Townwide costs for telephone services.

Commodities:
Increase in budget for hardware items costing less than $1,500. This is offset by the decrease in the Capital Outlay Section.

Capital Outlay:
Decrease in budget for hardware items costing greater than $1,500. Offsets the increase in Commodities.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Information Systems Manager	1.000	1.000	1.000	1.000	1.000
Systems Analyst	1.000	1.000	1.000	1.000	1.000
GIS Coordinator	1.000	1.000	1.000	1.000	1.000
Information Systems Specialist	3.000	3.000	3.000	3.000	3.000
	6.000	6.000	6.000	6.000	6.000

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PROGRAM: HUMAN RESOURCES 123

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	321,774	335,727	335,727	335,727	338,504	0.83%
Employee Benefits	169,396	113,021	113,021	127,971	143,165	26.67%
Contractual	96,572	197,254	206,956	204,954	178,394	-9.56%
Commodities	17,382	24,305	24,402	18,405	19,150	-21.21%
Capital Outlay	3,049	-	-	-	-	0.00%
Depreciation	1,500	750	750	750	677	-9.73%
Other	-	-	-	-	-	0.00%
TOTALS	609,673	671,057	680,856	687,807	679,890	1.32%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
The decrease in contractual costs is attributed to a reduction in a few areas. First, the Police and Fire Rescue recruitment budgets have been reduced as the both departments are completing recruitments during FY12. It is anticipated that the FY12 recruitment will yield enough applicants to fill all open positions, as well as establish a sufficient eligibility list for openings in FY13. Additionally, the completion of non-recurring projects has allowed for a reduction in this area.

Commodities:
Reductions in this area are a result of further evaluation of medical supplies and testing services associated with the Town Clinic in the area of Drug and Alcohol testing.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Director of Human Resources	0.800	0.800	0.800	0.800	0.776
Assistant Director	0.800	0.800	0.600	0.600	0.600
Occupational Health Nurse	1.000	1.000	1.000	1.000	1.000
Human Resources Analyst	0.600	0.600	0.900	0.900	0.900
HR Coordinator	-	-	-	0.350	0.350
HR Assistant	1.250	1.250	0.900	0.500	0.375
Office Assistant II/Clinic	0.500	0.500	0.370	0.370	0.375
	4.950	4.950	4.570	4.520	4.376

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DEPARTMENT: FINANCE

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

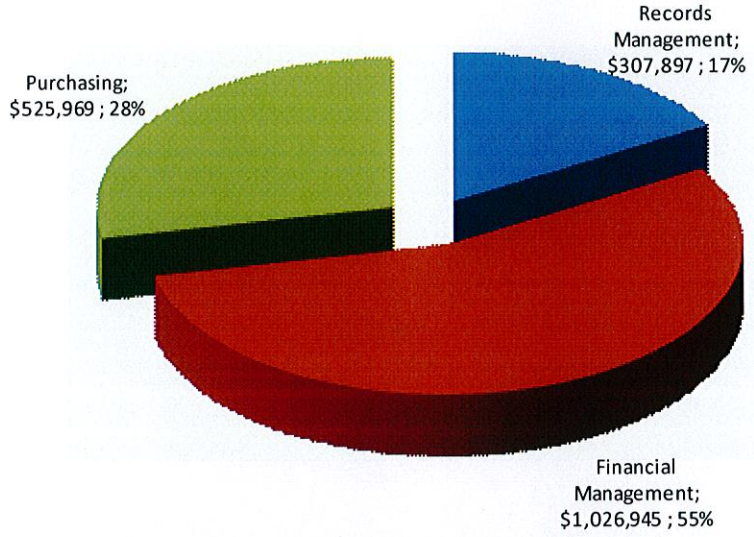
Revenue Summary

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget	% Change
Taxi Permits	-	-	-	3,500	3,500	100.00%
Charitable Solicitations Fee	41,140	53,590	56,000	55,000	55,000	-1.79%
Charitable Solicit. Adv. Fee	-	460	-	-	-	0.00%
Char Solit Late Filing Fee	200	6,785	7,000	7,000	7,000	0.00%
Meeting Tapes Sales	250	140	300	150	150	-50.00%
Lien Search Fee	19,183	23,909	25,000	25,000	25,000	0.00%
Control Pay Advance Revenue Share	1,911	1,790	2,000	2,000	2,000	0.00%
	62,684	86,674	90,300	92,650	92,650	2.60%

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	1,088,030	1,147,815	1,147,815	1,148,515	1,167,691	1.73%
Employee Benefits	528,702	377,586	377,586	375,736	480,336	27.21%
Contractual	143,666	208,000	208,550	160,765	184,100	-11.49%
Commodities	33,064	22,950	33,555	60,180	25,650	11.76%
Capital Outlay	-	-	-	500	-	0.00%
Depreciation	5,400	3,963	3,963	3,963	3,034	-23.44%
Other	-	-	-	-	-	0.00%
TOTALS	1,798,862	1,760,314	1,771,469	1,749,659	1,860,811	5.71%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.



	FY2010	FY2011	FY2012	FY2013
Total Full Time Equivalent Employees	17.450	17.450	17.950	17.641

Changes in FTEs:

- -.012 Reallocation of Accounting Clerk to Retirement Fund
- -.023 Reallocation of Accounting Supervisor to Retirement Fund
- -.019 Reallocation of Assistant Finance Director to Retirement Fund
- -.024 Reallocation of Finance Director to Retirement Fund
- -.231 Reallocation of Payroll Specialist to Retirement Fund

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	138,051	162,534	162,534	162,534	173,859	6.97%
Employee Benefits	86,684	55,482	55,482	55,482	71,957	29.69%
Contractual	22,542	68,250	68,250	40,825	56,385	-17.38%
Commodities	14,886	4,600	15,195	40,020	4,550	-1.09%
Capital Outlay	-	-	-	500	-	0.00%
Depreciation	1,300	1,146	1,146	1,146	1,146	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	263,463	292,012	302,607	300,507	307,897	5.44%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Clerk and Document Management Coordinator are taking fewer college classes, have increased efficiencies and use of technology. Also, there will be fewer ordinances to be advertised and codified as ORS completes their review of the Code.

Commodities:
No additional software needs anticipated.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Town Clerk	1.000	1.000	1.000	1.000	1.000
Document Management Coordinator	1.000	1.000	1.000	1.000	1.000
Office Assistant III	1.000	1.000	1.000	1.000	1.000
	3.000	3.000	3.000	3.000	3.000

PROGRAM: FINANCIAL MANAGEMENT 141

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

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

- Advise the Town Council and Manager regarding financial matters
- 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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	609,454	628,700	628,700	629,400	623,725	-0.79%
Employee Benefits	287,346	207,200	207,200	205,350	268,912	29.78%
Contractual	113,753	128,700	129,213	109,080	118,240	-8.13%
Commodities	12,281	11,700	11,700	13,700	15,700	34.19%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,700	368	368	368	368	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,024,534	976,668	977,181	957,898	1,026,945	5.15%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the cost of the health insurance program and increases for the second year hybrid pension costs.

Contractual:
Decrease in bank service charges and printing costs.

Commodities:
Shifting of expense from printing to supply, resulting from the purchase of less expensive generic forms vs. more costly preprinted forms.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Finance Director	0.950	0.950	0.950	0.950	0.926
Assistant Finance Director	1.000	1.000	1.000	1.000	0.981
Accounting Supervisor	1.000	1.000	1.000	1.000	0.977
Accounting Assistant	1.000	1.000	2.000	2.000	3.000
Accounting Clerk	4.000	3.000	3.000	3.000	1.988
Secretary	1.000	1.000	-	-	-
Payroll Specialist	-	1.000	1.000	1.000	0.769
	8.950	8.950	8.950	8.950	8.641

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	340,525	356,581	356,581	356,581	370,107	3.79%
Employee Benefits	154,672	114,904	114,904	114,904	139,467	21.38%
Contractual	7,371	11,050	11,087	10,860	9,475	-14.25%
Commodities	5,897	6,650	6,660	6,460	5,400	-18.80%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	2,400	2,449	2,449	2,449	1,520	-37.93%
Other	-	-	-	-	-	0.00%
TOTALS	510,865	491,634	491,681	491,254	525,969	6.98%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Telephone line items were transferred to Information Systems and various supply lines were reduced.

Commodities:
Various line items were reduced.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Purchasing Agent	1.000	1.000	1.000	1.000	1.000
Assistant Purchasing Agent	1.000	1.000	1.000	1.000	1.000
Buyer	1.000	1.000	1.000	1.000	1.000
Purchasing Technician	1.000	1.000	1.000	1.000	1.000
Warehouse Coordinator	1.000	1.000	1.000	1.000	1.000
Public Works Purchasing Coordinator	-	-	-	0.500	0.500
Driver/Delivery Person	1.000	0.500	0.500	0.500	0.500
	6.000	5.500	5.500	6.000	6.000

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DEPARTMENT: PLANNING, ZONING AND BUILDING

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

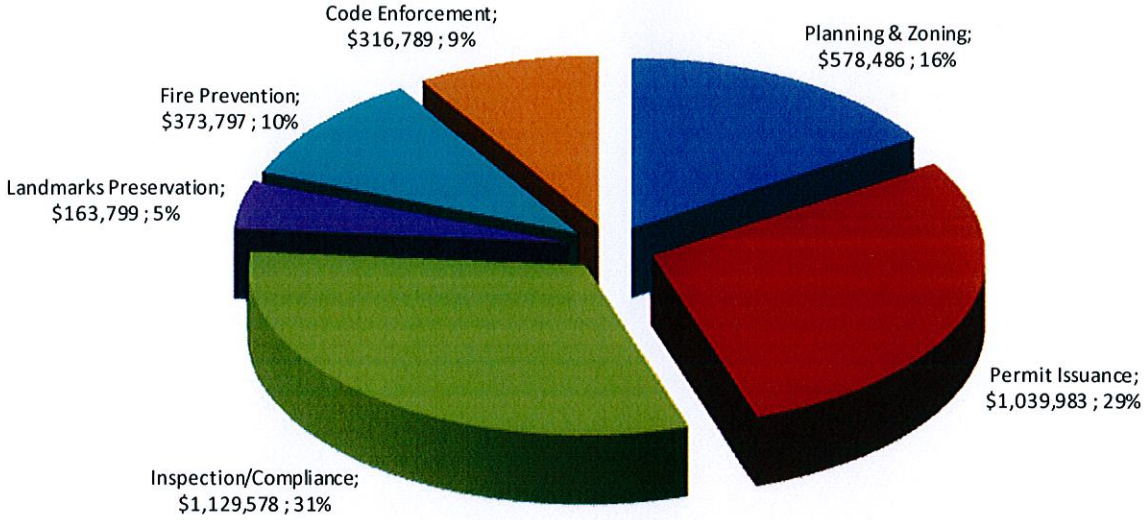
Revenue Summary

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget	% Change
Business Tax Receipts	689,352	669,901	720,000	650,000	600,000	-16.67%
Business Tax Receipt Penalties	26,666	24,472	25,000	25,000	25,000	0.00%
Building	2,677,534	3,650,107	3,500,000	3,700,000	3,800,000	8.57%
Radon Gas	22	8	100	-	100	0.00%
Electrical	295,390	403,138	250,000	350,000	275,000	10.00%
Plumbing	166,873	234,801	150,000	200,000	175,000	16.67%
Permit Penalty	-	34,608	10,000	10,000	10,000	0.00%
Except/Var. App.	121,200	206,689	120,000	175,000	150,000	25.00%
Consultants Fees	18,711	24,960	15,000	25,000	20,000	33.33%
Special Plan Review Fee	262,800	329,005	240,000	300,000	275,000	14.58%
Reinspection Fees	2,775	3,975	5,000	5,000	5,000	0.00%
Special Detail - PZB	2,550	860	-	5,000	5,000	100.00%
Abandonments	(1)	-	1,000	-	1,000	0.00%
Architectural Fees	99,020	112,478	105,000	110,000	110,000	4.76%
Landmarks Submittal	18,470	20,600	15,000	15,000	15,000	0.00%
Tax Abatement Program	-	-	1,200	-	1,200	0.00%
Mechanical Permits	241,859	366,844	200,000	250,000	250,000	25.00%
Contractor Registration Fee	10,800	11,895	10,000	10,000	10,000	0.00%
Landscape Permit	135	-	50,000	10,000	50,000	0.00%
Miscellaneous Permit Fees	-	3,438	-	-	-	0.00%
Building Permit Search Fee	14,675	16,525	15,000	15,000	15,000	0.00%
Dune Vegetation Fee	1,400	1,550	2,000	1,000	1,000	-50.00%
Permit Revision Fee	-	102,700	120,000	150,000	150,000	25.00%
Right Of Way Permits	111,427	129,272	100,000	129,895	200,000	100.00%
County Occ. Licenses	23,098	19,966	23,000	20,000	20,000	-13.04%
Tent Permits	3,115	7,725	8,000	7,000	7,000	-12.50%
Bldg. Insp. Fund Fees	54	7,789	100	4,000	4,000	3900.00%
Bldg/Elec/Plumbing Code Sales	-	-	100	100	100	0.00%
Map/Sales Code	-	-	100	100	100	0.00%
Certification Copy	1,023	633	500	500	500	0.00%
Microfiche/Scanned Documents	10,036	10,335	10,000	1,000	10,000	0.00%
	4,798,984	6,394,274	5,696,100	6,168,595	6,185,000	8.58%

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	1,909,036	1,978,675	1,978,675	1,936,300	1,985,653	0.35%
Employee Benefits	977,397	627,896	627,896	630,331	753,586	20.02%
Contractual	599,669	680,560	793,316	728,760	770,220	13.17%
Commodities	39,568	78,800	85,863	83,600	71,400	-9.39%
Capital Outlay	-	7,000	13,250	13,875	-	-100.00%
Depreciation	11,200	17,278	17,278	17,278	21,573	24.86%
Other	-	-	-	-	-	0.00%
TOTALS	3,536,870	3,390,209	3,516,278	3,410,144	3,602,432	6.26%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.



	FY2010	FY2011	FY2012	FY2013
Full Time Equivalent Employees	28.750	27.250	26.750	26.250

Changes to FTE's:

- -.5 Replace 3 part-time Code Compliance Officer 1 positions with 1 full-time position

PROGRAM: PLANNING AND ZONING 211

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	313,415	318,700	318,700	317,600	328,690	3.13%
Employee Benefits	125,089	87,300	87,300	87,300	114,326	30.96%
Contractual	152,974	123,000	132,333	108,500	120,000	-2.44%
Commodities	7,432	12,600	12,600	12,600	15,300	21.43%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	170	170	170	170	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	598,910	541,770	551,103	526,170	578,486	6.78%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Costs for consulting services required for planning activities continues to decline.

Commodities:
Expenditures for this category reflect software costs to incorporate development review application tracking and processing into the Town's computer system.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Director	0.700	0.700	0.700	0.700	0.700
Assistant Director	0.350	0.350	0.350	0.350	0.350
Zoning Administrator	1.000	1.000	1.000	1.000	1.000
Development Review Specialist	0.500	0.500	0.500	0.500	0.500
Planning Administrator	0.400	0.400	0.400	0.400	0.400
Administrative Aide	0.500	0.500	0.500	0.500	0.500
Office Manager	0.120	0.120	0.120	0.120	0.120
	3.570	3.570	3.570	3.570	3.570

PROGRAM: PERMIT ISSUANCE 212

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	534,908	541,700	541,700	551,700	544,606	0.54%
Employee Benefits	254,167	163,500	163,500	163,500	210,697	28.87%
Contractual	119,907	212,300	262,688	240,000	266,380	25.47%
Commodities	10,378	20,800	22,263	17,800	18,300	-12.02%
Capital Outlay	-	7,000	13,250	13,875	-	-100.00%
Depreciation	2,600	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	921,960	945,300	1,003,401	986,875	1,039,983	10.02%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
This category includes the costs associated with a new initiative allowing acceptance of credit cards for payment of certain permit fees.

Commodities:
The costs in this category reflect a decrease in the cost of GIS software.

Capital Outlay:
No capital purchases planned for this budget year.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Director	0.150	0.150	0.150	0.150	0.150
Assistant Director	0.300	0.300	0.300	0.300	0.300
Building Official	0.500	0.500	0.500	0.500	0.500
Planning Administrator	0.300	0.300	0.300	0.300	0.300
Administrative Aide	0.300	0.300	0.300	0.300	0.300
Chief Construction Inspectors	0.300	0.300	0.300	0.300	0.300
Combination Plan Reviewer	0.700	0.700	0.700	0.700	0.700
Development Geoprocessor	1.000	1.000	1.000	1.000	1.000
Project Engineer	0.500	0.500	0.500	0.500	0.500
Development Permit Coordinator	1.000	1.000	1.000	2.000	2.500
Office Manager	0.530	0.530	0.530	0.530	0.530
Development Review Specialist	1.000	0.500	1.000	-	-
Development Review Coordinator	1.500	1.500	0.500	0.500	-
Office Assistant III	1.000	1.000	1.000	1.000	1.000
	9.080	8.580	8.080	8.080	8.080

PROGRAM: INSPECTION & COMPLIANCE 213

Mission: This division exists to provide protective services to the residents and businesses of the Town through professional and responsible enforcement of building codes and Town policies related to unimproved land, development, construction activities, and issuance of business tax receipts.
Main Activities: The most important things we do to fulfill the mission are:

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	574,703	584,800	584,800	565,000	597,860	2.23%
Employee Benefits	252,003	180,000	180,000	180,000	232,034	28.91%
Contractual	215,422	262,800	313,840	293,800	259,080	-1.42%
Commodities	9,822	29,400	35,000	34,000	20,100	-31.63%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	8,600	16,500	16,500	16,500	20,504	24.27%
Other	-	-	-	-	-	0.00%
TOTALS	1,060,550	1,073,500	1,130,140	1,089,300	1,129,578	5.22%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Cost savings are attributable to efficiencies related to contract inspection costs, internet data lines, and litigation costs.

Commodities:
Minimal equipment replacement is scheduled for this budget year.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Director	0.100	0.100	0.100	0.100	0.100
Assistant Director	0.300	0.300	0.300	0.300	0.300
Building Official	0.500	0.500	0.500	0.500	0.500
Administrative Aide	0.200	0.200	0.200	0.200	0.200
Chief Construction Inspectors	2.700	2.700	2.700	2.700	2.700
Combination Inspector	2.000	2.000	2.000	2.000	2.000
Combination Plan Reviewer	0.300	0.300	0.300	0.300	0.300
Project Engineer	0.500	0.500	0.500	0.500	0.500
Development Review Specialist	0.500	0.500	0.500	0.500	0.500
Development Permit Coordinator	-	-	-	-	0.500
Development Review Coordinator	0.500	0.500	0.500	0.500	-
	7.600	7.600	7.600	7.600	7.600

PROGRAM: LANDMARKS PRESERVATION 214

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	56,617	55,200	55,200	55,200	57,016	3.29%
Employee Benefits	25,441	16,300	16,300	16,300	19,783	21.37%
Contractual	92,668	60,600	62,595	59,600	84,100	38.78%
Commodities	679	2,100	2,100	2,100	2,900	38.10%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	175,405	134,200	136,195	133,200	163,799	22.06%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Contract costs associated with the Town's Historic Preservation Consultant, who is retiring after many years, have been held considerably below the market rate. Consultant costs are expected to rise in FY13 to reflect current market conditions.

Commodities:
Expenditures for this category reflect software costs to incorporate historic preservation application tracking and processing into the Town's computer system.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Director	0.100	0.100	0.050	0.050	0.050
Assistant Director	-	-	0.050	0.050	0.050
Planning Administrator	0.300	0.300	0.300	0.300	0.300
Office Manager	0.350	0.350	0.350	0.350	0.350
	0.750	0.750	0.750	0.750	0.750

PROGRAM: FIRE PREVENTION 215

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	266,285	264,300	264,300	263,300	268,729	1.68%
Employee Benefits	222,620	97,100	97,100	102,045	88,968	-8.37%
Contractual	-	1,800	1,800	1,800	11,300	527.78%
Commodities	4,840	7,200	7,200	7,200	4,800	-33.33%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	493,745	370,400	370,400	374,345	373,797	0.92%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
The Software maintenance cost for the Fire Prevention Bureau's software was transferred from the Fire Administration budget program and is now included in the Fire Prevention program budget.

Commodities:
Cost savings were achieved in the publications and subscriptions line item account.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Fire Marshal	1.000	1.000	1.000	1.000	1.000
Assistant Fire Marshal	2.000	2.000	1.000	1.000	1.000
Office Assistant	1.000	1.000	1.000	1.000	1.000
	4.000	4.000	3.000	3.000	3.000

PROGRAM: CODE ENFORCEMENT 216

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	163,108	213,975	213,975	183,500	188,752	-11.79%
Employee Benefits	98,077	83,696	83,696	81,186	87,778	4.88%
Contractual	18,698	20,060	20,060	25,060	29,360	46.36%
Commodities	6,417	6,700	6,700	9,900	10,000	49.25%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	608	608	608	899	47.86%
Other	-	-	-	-	-	0.00%
TOTALS	286,300	325,039	325,039	300,254	316,789	-2.54%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. The reduction is the result of converting 3 part-time positions to 1 full-time position.

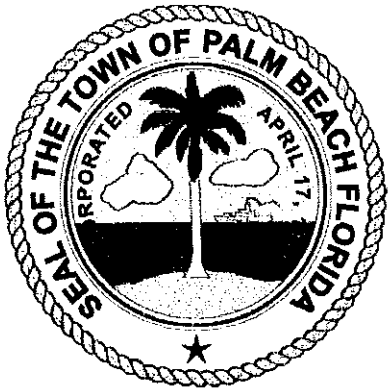
Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Funds were included in Contracted Services ($10,000) for the possible clean-up cost associated with properties designated for such action by the Code Enforcement Board.

Commodities:
The change is the result of an increase in Fuel/Motor Oil ($3,500).

Depreciation:
Increase is due to the transfer of a vehicle to Code Enforcement (216) from (213).

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Support Services Captain	0.500	0.500	0.500	-	-
Support Services Sergeant	0.500	0.500	-	-	-
Code Compliance Officer II	1.000	1.000	1.000	1.000	1.000
Code Compliance Officer I	1.500	1.500	1.500	1.500	1.000
Parking/Code Enforcement Manager	-	-	0.500	0.500	0.500
Parking/Code Enforcement Specialist	0.750	0.750	0.750	0.750	0.750
	4.250	4.250	4.250	3.750	3.250



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DEPARTMENT: FIRE-RESCUE

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

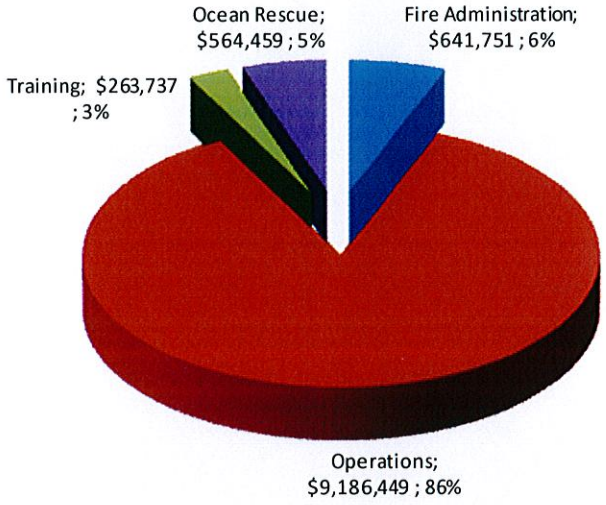
Revenue Summary

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget	% Change
Fema Grant - Fire-Rescue	-	206,150	-	-	-	0.00%
Fire Supplemental Compensation	35,359	34,026	30,000	30,000	33,000	10.00%
Special Detail-Fire	43,903	53,681	55,000	50,000	47,000	-14.55%
Fire Prev Bonfires	3,300	3,600	3,000	5,000	4,000	33.33%
Fire Prev Fire Hydrant	-	825	500	-	500	0.00%
Fire Prev Hot Work	15,475	31,481	15,000	30,000	25,000	66.67%
Fire Prev Public Assembly	2,505	1,311	2,000	2,000	2,700	35.00%
False Fire Alarms	5,750	4,750	10,000	10,000	7,500	-25.00%
Fire Prev Fireworks	10,000	9,080	10,000	15,000	12,000	20.00%
Fire Prev Technical Fire Insp	25,413	36,588	40,000	40,000	40,000	0.00%
Fire Prev Annual Ins Fee	123,516	116,806	120,000	110,000	117,000	-2.50%
Ems Transport Fees	451,417	350,847	450,000	450,000	450,000	0.00%
Room Rental Dep - South Fire	25	200	-	-	-	0.00%
	716,663	849,345	735,500	742,000	738,700	0.44%

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	6,822,203	6,526,313	6,526,313	5,890,952	6,304,590	-3.40%
Employee Benefits	5,072,439	3,253,997	3,253,997	3,255,525	3,204,263	-1.53%
Contractual	246,707	199,200	236,267	237,567	325,400	63.35%
Commodities	254,689	246,800	250,579	239,379	229,100	-7.17%
Capital Outlay	255,562	-	-	-	-	0.00%
Depreciation	848,600	590,600	590,600	590,600	593,043	0.41%
Other	-	-	-	-	-	0.00%
TOTALS	13,500,200	10,816,910	10,857,756	10,214,023	10,656,396	-1.48%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.



	FY2010	FY2011	FY2012	FY2013
Full Time Equivalent Employees	90.200	86.400	82.900	79.900

Changes to FTEs:

- -2.0 Driver/Engineer Paramedic
- -2.0 Lieutenant Paramedic
- -2.0 Firefighter EMT
- -1.0 Master Mechanic
- +4.0 Firefighter Paramedic

PROGRAM: FIRE ADMINISTRATION 411

Mission: This division exists to oversee the Fire-Rescue department to ensure that the community is provided with the highest quality of life through the protection of life and property.
Main Activities: The most important things we do to fulfill the mission are:

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	346,136	386,600	386,600	386,600	388,492	0.49%
Employee Benefits	289,268	177,800	177,800	170,900	182,873	2.85%
Contractual	61,917	70,900	70,900	72,200	53,800	-24.12%
Commodities	12,356	10,100	10,100	11,100	12,600	24.75%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	48,500	4,700	4,700	4,700	3,986	-15.19%
Other	-	-	-	-	-	0.00%
TOTALS	758,177	650,100	650,100	645,500	641,751	-1.28%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
All AT&T and Suncom telephone charges are now included in the Office of Information Systems budget. The Software maintenance cost for the Fire Prevention Bureau's software is now included in the Fire Prevention program budget. These reductions are partially offset by increases in radio system costs associated with the new radio system and inflationary adjustments to copy machine charges and printing costs.

Commodities:
Office supplies and minor office furniture and equipment were adjusted for inflation.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Fire-Rescue Chief	1.000	1.000	1.000	-	-
Director of Public Safety	-	-	-	0.500	0.500
Deputy Fire Rescue Chief	-	-	-	1.000	1.000
Assistant Chief, Administration	1.000	1.000	1.000	-	-
Administrative Lieutenant	1.000	1.000	-	-	-
Office Manager	1.000	1.000	1.000	1.000	1.000
Administrative Coordinator	1.000	1.000	1.000	1.000	1.000
Medical Billing Specialist	1.000	1.000	1.000	1.000	1.000
	6.000	6.000	5.000	4.500	4.500

PROGRAM: OPERATIONS 417

Mission: This division exists to protect life and property through fire protection and suppression, excellent pre-hospital care for sick and injured, and mitigation of natural and man-made emergencies.
Main Activities: The most important things we do to fulfill the mission are emergency response for:

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	5,976,132	5,616,413	5,616,413	5,034,352	5,420,475	-3.49%
Employee Benefits	4,401,761	2,888,397	2,888,397	2,897,725	2,798,869	-3.10%
Contractual	66,852	47,300	53,419	53,419	180,800	282.24%
Commodities	235,190	231,800	235,579	223,579	212,300	-8.41%
Capital Outlay	255,562	-	-	-	-	0.00%
Depreciation	784,200	571,000	571,000	571,000	574,005	0.53%
Other	-	-	-	-	-	0.00%
TOTALS	11,719,697	9,354,910	9,364,808	8,780,075	9,186,449	-1.80%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget reflects savings due to reduced staffing in this program.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Vehicle maintenance has been outsourced (+$117,600) and is now provided by a contract for services. This resulted in the elimination of the Master Mechanic position. There were increases in radio system costs (+$16,000) and funding was added for building and facility maintenance.

Commodities:
Vehicle maintenance supplies were reduced (-$24,800). There was an inflationary adjustment for fuel/motor oil. EMT/Paramedic certification renewal (+$3,240) and State EMS Licenses (+$1,575) costs, which must be renewed every two years, were added.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Assistant Chief, Operations	1.000	1.000	1.000	1.000	1.000
Battalian Chief	3.000	3.000	3.000	3.000	3.000
EMS Division Chief	1.000	1.000	1.000	1.000	1.000
Lieutenant / Paramedic	18.000	18.000	18.000	17.000	15.000
F/F, Driver/Engineer, Paramedic or EMT	18.000	18.000	18.000	17.000	15.000
Firefighter, Paramedic or EMT	32.000	32.000	28.000	28.000	30.000
Fleet Manager	-	-	0.200	0.200	0.200
Master Mechanic	1.000	1.200	1.200	1.200	0.200
Mechanic Assistant	0.500	-	-	-	-
	74.500	74.200	70.400	68.400	65.400

PROGRAM: TRAINING 418

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	116,899	116,500	116,500	116,500	116,500	0.00%
Employee Benefits	67,033	49,400	49,400	49,100	55,637	12.63%
Contractual	116,651	80,200	111,148	111,148	90,000	12.22%
Commodities	4,040	3,100	3,100	3,100	1,600	-48.39%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	304,623	249,200	280,148	279,848	263,737	5.83%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Contractual service costs were increased for educational reimbursement used to prepare members for advancement to future leadership positions within the organization, and for community education used to expand our efforts to teach CPR and AED.

Commodities:
Costs savings were achieved in the publications and minor equipment line accounts.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Division Chief - Training/Safety	1.000	1.000	1.000	1.000	1.000

PROGRAM: OCEAN RESCUE 419

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	383,036	406,800	406,800	353,500	379,123	-6.80%
Employee Benefits	314,377	138,400	138,400	137,800	166,884	20.58%
Contractual	1,287	800	800	800	800	0.00%
Commodities	3,103	1,800	1,800	1,600	2,600	44.44%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	15,900	14,900	14,900	14,900	15,052	1.02%
Other	-	-	-	-	-	0.00%
TOTALS	717,703	562,700	562,700	508,600	564,459	0.31%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages was reduced as we continue converting to a greater reliance on part-time/no benefit lifeguards.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Commodities:
Inflationary costs were added for fuel and motor oil.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Supervisor Lifeguard	1.000	1.000	1.000	-	-
Assistant Supervisor Lifeguard	2.000	2.000	2.000	2.000	1.000
Lifeguard On-Call	-	-	-	3.000	3.000
Lifeguard	7.000	7.000	7.000	4.000	5.000
	10.000	10.000	10.000	9.000	9.000

DEPARTMENT: POLICE

Mission: The Palm Beach Police Department is dedicated to:

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

Through pro-active and creative means.

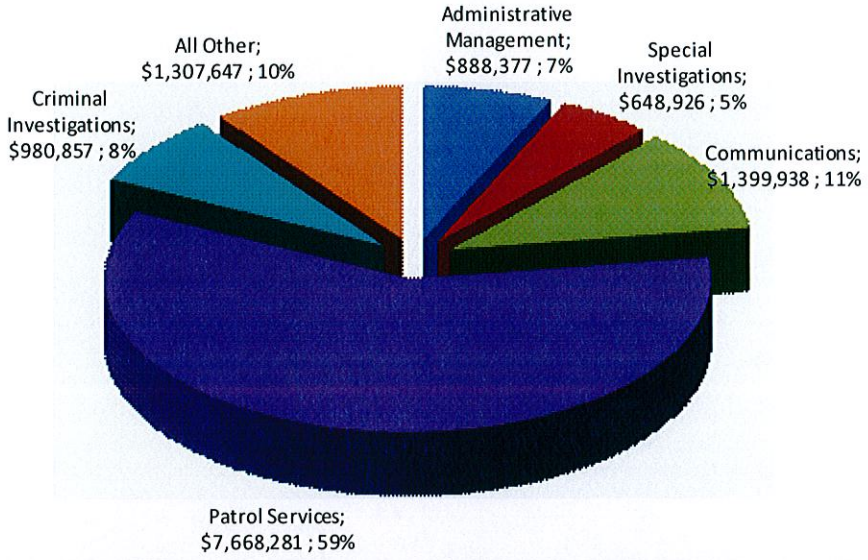
Revenue Summary

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget	% Change
Bullet Proof Vests Grant	2,527	13,239	4,000	4,000	3,850	-3.75%
Fdle Justice Assistance Grant	1,596	1,426	1,500	1,500	-	-100.00%
911 Equip Reimbursement	70,297	116,842	106,000	106,000	100,000	-5.66%
Seized Tag	1,217	2,033	2,500	2,500	3,000	20.00%
$12.50 Citation Monies	23,126	9,570	15,000	-	-	-100.00%
Special Assignment Ot - Other	596,334	630,086	650,000	1,000,000	700,000	7.69%
Police Id Cards	22,555	21,692	20,000	20,000	20,000	0.00%
Burglar Alarm False Alarm Fees	88,870	68,051	90,000	75,000	75,000	-16.67%
Burglar Alarm Registration Fee	46,799	46,588	50,000	55,000	55,000	10.00%
Burglar Alarm - Penalties	5,439	5,710	7,000	-	-	-100.00%
Burglar Alarm - Direct Connect	5,000	5,892	6,000	6,000	6,000	0.00%
Valet Parking Permit	1,450	10,200	6,000	8,000	6,000	0.00%
Fines - Other Parking	216,157	326,118	332,000	625,000	625,000	88.25%
Fines - Parking Meters	91,965	93,987	110,000	120,000	120,000	9.09%
Row Parking Violation Fines	7,850	16,475	20,000	16,000	16,000	-20.00%
Moving Violations	38,046	47,970	40,000	40,000	45,000	12.50%
Revenue/2nd $ Funding	5,450	6,592	6,000	6,000	6,000	0.00%
Boot Fees	17,050	29,750	25,000	30,000	30,000	20.00%
Penalty - Other Parking	104,994	133,561	140,000	198,086	190,000	35.71%
Penalty - Parking Meters	51,259	49,977	60,000	52,149	55,000	-8.33%
Code Compliance Fines	45,742	580,521	100,000	250,000	200,000	100.00%
Code Compliance Admin Fee	8,200	12,275	10,000	12,000	12,000	20.00%
Rebate For Town Towing	1,646	1,989	2,000	2,000	2,000	0.00%
	1,453,569	2,230,544	1,803,000	2,629,235	2,269,850	25.89%

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	7,721,977	7,681,283	7,681,283	7,530,833	7,914,539	3.04%
Employee Benefits	5,497,965	3,482,366	3,482,366	3,563,108	3,878,383	11.37%
Contractual	319,648	361,815	406,140	410,565	355,423	-1.77%
Commodities	383,509	339,010	339,676	339,976	317,410	-6.37%
Capital Outlay	41,167	-	-	-	-	0.00%
Depreciation	546,900	347,103	347,103	347,193	428,271	23.38%
Other	-	-	-	-	-	0.00%
TOTALS	14,511,166	12,211,577	12,256,568	12,191,675	12,894,026	5.59%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.



	FY2010	FY2011	FY2012	FY2013
Full Time Equivalent Employees	115.050	102.850	102.850	104.350

Changes in FTEs:

- +1.5 Convert 3 temporary telecommunicator positions to part-time, no benefits

PROGRAM: ADMINISTRATIVE MANAGEMENT 421

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	631,841	585,704	585,704	585,704	588,715	0.51%
Employee Benefits	273,884	221,967	221,967	224,655	237,904	7.18%
Contractual	22,248	31,800	36,338	36,740	31,700	-0.31%
Commodities	34,005	36,000	36,000	36,000	28,700	-20.28%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	2,800	1,157	1,157	1,157	1,358	17.37%
Other	-	-	-	-	-	0.00%
TOTALS	964,778	876,628	881,166	884,256	888,377	1.34%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
An increase in Educational Reimbursement ($2,000) was offset by reductions in Data Line Charges ($500), Internet Access ($600), Printing ($1,000), and Minor Office Furniture/Equipment ($4,040).

Commodities:
Decrease is the result of reductions in Office Supplies ($1,000), Uniform (Sworn & Civilian) expenses ($5,000), and Publication & Subscriptions ($1,300).

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Director of Public Safety	-	-	-	0.500	0.500
Police Chief	1.000	1.000	1.000	-	-
Deputy Police Chief	-	-	-	1.000	1.000
Major	2.000	2.000	2.000	1.000	1.000
Sergeant	1.000	1.000	1.000	1.000	1.000
Police Planner	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	1.000	1.000	1.000	1.000	1.000
Administrative Coordinator	1.000	1.000	-	-	-
	7.000	7.000	6.000	5.500	5.500

PROGRAM: ORGANIZED CRIME VICE AND NARCOTICS (OCVAN) 422

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	326,108	392,364	392,364	331,000	392,480	0.03%
Employee Benefits	300,093	184,297	184,297	175,781	213,455	15.82%
Contractual	30,702	23,000	27,734	27,734	23,000	0.00%
Commodities	16,197	13,300	13,300	14,300	14,100	6.02%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	11,400	6,741	6,741	6,741	5,891	-12.61%
Other	-	-	-	-	-	0.00%
TOTALS	684,500	619,702	624,436	555,556	648,926	4.72%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Commodities:
Increase is the result of increased Fuel/Motor Oil expenses.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Sergeant	1.00	1.00	1.00	1.00	1.00
Officer	7.00	4.00	4.00	4.00	4.00
	8.00	5.00	5.00	5.00	5.00

PROGRAM: RECORDS INFORMATION SYSTEM UNIT 423

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	101,832	79,075	79,075	109,620	113,239	43.20%
Employee Benefits	70,253	41,499	41,499	43,237	61,046	47.10%
Contractual	10,078	11,800	12,150	11,800	11,300	-4.24%
Commodities	1,236	4,200	4,200	4,200	4,200	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	200	935	935	935	935	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	183,599	137,509	137,859	169,792	190,720	38.70%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. The substantial increase is the result of an error in the FY12 budget in which a reduction in salary was duplicated.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Reduction is the result of slight decreases in Copy Machine Charges ($350) and Printing ($500).

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Records Manager	1.000	1.000	1.000	1.000	1.000
Records Information Assistant I	2.000	1.000	1.000	1.000	1.000
	3.000	2.000	2.000	2.000	2.000

PROGRAM: TRAINING & COMMUNITY RELATIONS UNIT (TCR) 424

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	175,648	184,986	184,986	154,198	189,251	2.31%
Employee Benefits	125,352	82,998	82,998	79,965	82,284	-0.86%
Contractual	5,900	10,000	10,000	8,000	11,500	15.00%
Commodities	3,930	3,550	3,550	3,850	3,850	8.45%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	5,100	4,783	4,783	4,783	5,232	9.39%
Other	-	-	-	-	-	0.00%
TOTALS	315,930	286,317	286,317	250,796	292,117	2.03%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
The change is the result of an increase in Training/Certification ($3,000) offset by decreases in Travel/Professional Development ($1,000) and Printing ($500).

Commodities:
The change is the result of an increase in Membership Dues ($300).

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
BCR Manager	1.000	1.000	-	-	-
Training & Comm Relations Coor	-	-	-	-	1.000
Crime Prevention Specialist	1.000	1.000	1.000	1.000	1.000
Office Assistant II	1.000	1.000	1.000	1.000	1.000
Sergeant	-	-	-	1.000	-
	3.000	3.000	2.000	3.000	3.000

PROGRAM: COMMUNICATIONS UNIT 425

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	727,008	757,139	757,139	720,108	805,085	6.33%
Employee Benefits	509,432	323,042	323,042	310,896	386,174	19.54%
Contractual	92,905	103,600	133,838	135,050	135,923	31.20%
Commodities	13,315	7,750	7,750	7,750	7,750	0.00%
Capital Outlay	41,167	-	-	-	-	0.00%
Depreciation	97,900	45,500	45,500	45,500	65,006	42.87%
Other	-	-	-	-	-	0.00%
TOTALS	1,481,727	1,237,031	1,267,269	1,219,304	1,399,938	13.17%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. Three part-time Telecommunicator positions are reflected in the unit's personnel complement.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
The change in contractual services is the result of decreases in telephone expenses ($12,500) that were transferred to the Office of Information Systems and Radio Maintenance ($8,411) and increases in Training/Certification ($6,520), Date Line charges (MPSCC) ($41,814), Radio Repair and Parts ($5,000).

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Telecommunications Manager	1.000	1.000	-	-	-
Lead Telecommunications Supervisor	-	-	-	1.000	1.000
Telecommunications Supervisor	4.000	4.000	3.000	2.000	2.000
Telecommunicator	11.000	11.000	10.000	10.000	10.500
Call-Taker	1.000	1.000	1.000	1.000	1.000
	17.000	17.000	14.000	14.000	14.500

PROGRAM: CRIME SCENE/EVIDENCE UNIT 426

Mission: This division exists to enhance public safety and assist the crime solving process through the forensic investigation of crime scenes.
Main Activities: The most important things we do to fulfill the mission are:

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	155,386	149,772	149,772	116,000	156,978	4.81%
Employee Benefits	126,258	68,464	68,464	63,788	40,129	-41.39%
Contractual	8,062	12,940	13,401	12,940	13,400	3.55%
Commodities	6,379	8,910	8,910	8,310	7,310	-17.96%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	12,300	3,800	3,800	3,800	11,769	209.71%
Other	-	-	-	-	-	0.00%
TOTALS	308,385	243,886	244,347	204,838	229,586	-5.86%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases, if applicable. Two part-time Crime Scene Evidence Technician positions are reflected in the unit's personnel complement.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
No significant change.

Commodities:
Decrease is the result of elimination of the Office Supplies ($1,000) and Chemical/Cleaning Supplies ($3,000) accounts that were reduced and then combined with a general category, Other Supplies.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Police Officer/Manager	1.000	1.000	1.000	1.000	1.000
Crime Scene Technician II	2.000	2.000	1.000	1.000	1.000
Evidence and Property Specialist	1.000	-	-	-	-
Office Assistant II	-	0.500	0.500	0.500	0.500
	4.000	3.500	2.500	2.500	2.500

PROGRAM: PATROL 428

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	4,679,868	4,598,749	4,598,749	4,585,000	4,704,055	2.29%
Employee Benefits	3,399,381	2,117,561	2,117,561	2,213,807	2,356,650	11.29%
Contractual	112,718	119,475	121,097	126,711	107,400	-10.11%
Commodities	288,510	244,900	245,566	245,166	229,000	-6.49%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	308,000	210,900	210,900	210,990	271,176	28.58%
Other	-	-	-	-	-	0.00%
TOTALS	8,788,477	7,291,585	7,293,873	7,381,674	7,668,281	5.17%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases, if applicable.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Reduction is the result of decreases in Vehicle Maintenance – External ($2,000), Other Equipment Maintenance ($12,790) offsetting an increase of $1,500 in Software Maintenance.

Commodities:
Reduction is the result of decreases in Minor Office Furniture/Equipment ($2,666), Uniforms ($8,700), and Ammunition ($3,000) .

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Captain	4.000	4.000	3.000	4.000	4.000
Sergeant	11.000	11.000	9.000	8.000	8.000
Officer	43.000	43.000	42.000	42.000	42.000
Office Assistant II	1.000	1.000	1.000	1.000	1.000
Mechanic	-	-	-	-	-
Master Mechanic	2.000	1.000	0.800	0.800	0.800
Fleet Manager	-	1.000	0.800	0.800	0.800
	61.000	61.000	56.600	56.600	56.600

PROGRAM: CRIMINAL INVESTIGATION UNIT 429

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	618,855	627,999	627,999	613,000	621,890	-0.97%
Employee Benefits	478,152	298,981	298,981	305,098	325,346	8.82%
Contractual	9,478	8,500	9,682	9,690	7,500	-11.76%
Commodities	12,926	10,900	10,900	10,900	11,700	7.34%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	51,100	21,500	21,500	21,500	14,421	-32.93%
Other	-	-	-	-	-	0.00%
TOTALS	1,170,511	967,880	969,062	960,188	980,857	1.34%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases, if applicable.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Reduction is the result of decreases in Investigative Funds ($1,500) and Vehicle Maintenance ($500).

Commodities:
Change is the result of increases in Office Supplies ($1,000), Vehicle Maintenance ($300) and Fuel/Motor Oil ($500).

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Captain	1.000	1.000	1.000	1.000	1.000
Sergeant	1.000	1.000	1.000	1.000	1.000
Officer	5.000	5.000	4.000	4.000	4.000
Crime Intellegence Analyst	1.000	1.000	1.000	1.000	1.000
Office Assistant II	1.000	0.500	0.500	0.500	0.500
	9.000	8.500	7.500	7.500	7.500

PROGRAM: PARKING CONTROL UNIT 430

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	305,431	305,495	305,495	316,203	342,846	12.23%
Employee Benefits	215,160	143,557	143,557	145,881	175,395	22.18%
Contractual	27,557	40,700	41,900	41,900	13,700	-66.34%
Commodities	7,011	9,500	9,500	9,500	10,800	13.68%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	58,100	51,787	51,787	51,787	52,483	1.34%
Other	-	-	-	-	-	0.00%
TOTALS	613,259	551,039	552,239	565,271	595,224	8.02%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Decrease is the result of a reduction in Other Equipment Maintenance due to the pending purchase of a replacement Auto Vu LPR system with warranty.

Commodities:
Change is the result of an increase in Fuel/Motor Oil ($2,000) offset by a reduction in Other Supplies ($700).

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Captain	0.500	0.500	0.500	-	-
Sergeant	0.500	0.500	-	-	-
Parking/Code Enforcement Manager	-	-	0.500	0.500	0.500
Lead Parking Control Officer	1.000	1.000	1.000	1.000	1.000
Parking Enforcement Officer	5.000	5.000	5.000	6.000	6.000
Code/Parking Enforcement Specialist	0.250	0.250	0.250	0.250	0.250
	7.250	7.250	7.250	7.750	7.750

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DEPARTMENT: PUBLIC WORKS

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

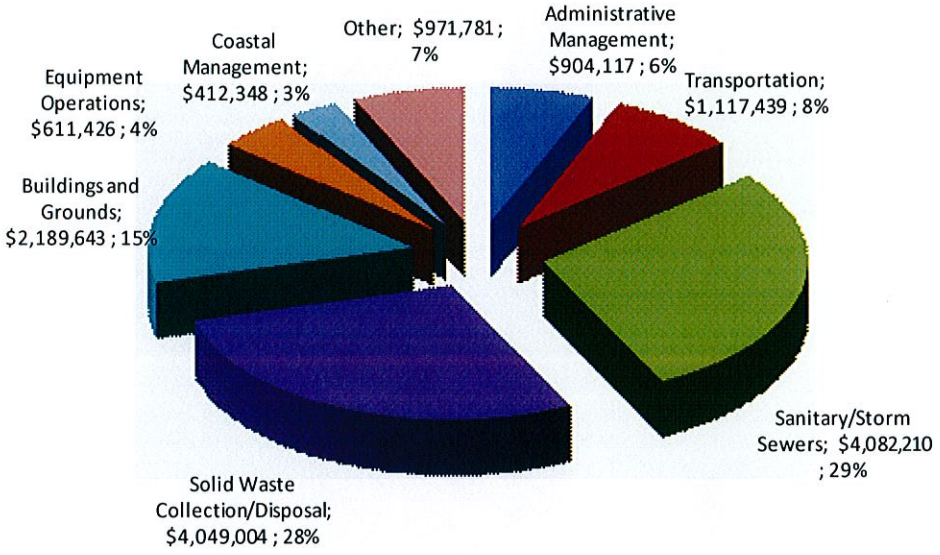
Revenue Summary

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget	% Change
Special Solid Waste	11,245	8,462	15,000	10,000	10,000	-33.33%
Solid Waste	814,063	893,395	848,000	925,000	912,037	7.55%
Comp. Garbage Collection Fee	225,691	228,815	250,000	225,000	246,529	-1.39%
SWA Recycling Revenue	41,105	82,049	60,000	60,000	45,000	-25.00%
Beach Cleaning Citizen's Assoc	2,869	-	-	-	-	0.00%
Historic Speciman Tree Fee	3,978	3,315	5,000	5,000	4,000	-20.00%
	1,098,951	1,216,036	1,178,000	1,225,000	1,217,566	3.36%

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	4,898,851	5,318,112	5,318,112	5,297,062	5,439,659	2.29%
Employee Benefits	2,689,219	1,885,288	1,885,288	1,643,602	2,414,588	28.08%
Contractual	4,006,690	4,560,134	5,868,308	5,435,308	5,014,896	9.97%
Commodities	704,721	740,189	748,578	746,930	758,261	2.44%
Capital Outlay	43,862	114,500	158,024	158,024	103,045	-10.00%
Depreciation	456,339	597,177	597,177	597,177	607,519	1.73%
Other	15,282	-	-	-	-	0.00%
TOTALS	12,814,964	13,215,400	14,575,487	13,878,103	14,337,968	8.49%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.



	FY2010	FY2011	FY2012	FY2013
Full Time Equivalent Employees	97.750	86.350	86.850	88.020

Changes to FTEs:

- -1.88 Tree Trimmer
- -2.0 LaborerI/Trash
- -1.0 Mechanic I/WRD
- +.5 Records Maintenance Assistant I
- +1.0 Building Maintenance Worker
- +.05 Reallocation of Electrician II
- +1.0 Equipment Operator I (6yd)
- +1.0 Equipment Operator I/Trash
- +1.0 Laborer I/Sanitation
- +.5 Public Works Inspector
- +1.0 Wastewater Technician I

PROGRAM: ADMINISTRATIVE MANAGEMENT 511

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	576,789	575,243	575,243	575,243	636,307	10.62%
Employee Benefits	248,064	175,342	175,342	175,342	231,110	31.81%
Contractual	35,052	40,500	42,647	42,647	27,500	-32.10%
Commodities	8,820	9,200	9,200	9,200	9,200	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	868,725	800,285	802,432	802,432	904,117	12.97%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases, and a proposed increase of 0.50 FTE for administrative support staff.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Charges for phone service, toll charges, and data/radio landlines were transferred from Public Works budget to Information Systems.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Public Works Director	1.000	1.000	1.000	1.000	1.000
Assistant Director	1.000	1.000	1.000	1.000	1.000
Town Engineer	0.500	0.500	0.500	-	-
Project Administrator	-	-	-	-	-
Office Manager	1.000	1.000	1.000	1.000	1.000
Office Assistant II	3.000	3.000	2.000	2.000	3.000
Records Maintenance Asst I	1.000	1.000	1.500	1.500	1.000
Public Works Purchasing Coordinator	-	-	-	0.500	0.500
Public Works Systems Specialist	1.000	1.000	1.000	1.000	1.000
	8.500	8.500	8.000	8.000	8.500

PROGRAM: STREET REPAIR & MAINTENANCE 521

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	90,070	111,030	111,030	111,030	112,412	1.24%
Employee Benefits	60,389	41,678	41,678	41,678	48,388	16.10%
Contractual	177,011	178,555	216,378	216,378	178,550	0.00%
Commodities	8,996	9,221	9,679	9,679	12,177	32.06%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	18,833	22,809	22,809	22,809	22,552	-1.13%
Other	-	-	-	-	-	0.00%
TOTALS	355,299	363,293	401,574	401,574	374,079	2.97%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Commodities:
Increase due to larger requirement for cold mix asphalt, hot mix asphalt and tool purchases.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Facilities Maintenance Manager	0.100	0.100	0.100	0.100	0.100
Streets/Parks Supervisor	0.110	0.110	0.110	0.110	0.110
Supervisor/Streets	-	-	-	-	-
Equipment Operator I/Streets	1.500	1.500	1.800	1.800	1.800
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
	1.720	1.720	2.020	2.020	2.020

PROGRAM: TRAFFIC CONTROL 523

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	73,009	92,865	92,865	92,865	96,526	3.94%
Employee Benefits	36,134	29,954	29,954	29,954	36,887	23.15%
Contractual	31,995	50,491	50,491	50,491	50,858	0.73%
Commodities	48,443	30,361	33,924	33,924	30,785	1.40%
Capital Outlay	-	7,000	7,000	7,000	7,045	0.64%
Depreciation	5,114	5,063	5,063	5,063	5,063	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	194,695	215,734	219,297	219,297	227,164	5.30%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
No significant changes.

Commodities:
No significant changes.

Full Time Equivalent Employees	FY2009	FY2009	FY2010	FY2011	FY2013
Facilities Maintenance Manager	0.100	0.200	0.200	0.200	0.200
Electrician Supervisor	0.180	0.170	0.170	0.170	0.170
Streets/Parks Supervisor	0.010	0.010	0.010	0.010	0.010
General Maintenance Supervisor	0.010	0.010	0.010	0.010	0.010
Parks Supervisor I	0.110	0.110	0.110	-	-
Parks Laborer	0.010	0.010	0.010	-	-
Electrician II	0.450	0.420	0.420	0.420	0.280
Building Maintenance Worker	0.040	0.040	0.040	0.040	0.040
Street & Sign Painter	0.470	0.470	0.470	0.470	0.470
	1.380	1.440	1.440	1.320	1.180

PROGRAM: STREET LIGHTING 524

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

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

- Conduct preventive maintenance annually on the 1,251 street lights in Town.
- Perform "locates" for underground wiring to minimize the likelihood of damage due to digging.
- Replacement of older poles on predetermined schedule for uniform lighting.
- Surveillance - check every 2 months; July 1 - Sept. 30.
- 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).

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	138,908	112,932	112,932	112,932	122,791	8.73%
Employee Benefits	41,587	34,530	34,530	34,530	58,265	68.74%
Contractual	189,946	261,900	277,219	277,219	268,240	2.42%
Commodities	40,942	42,108	42,385	42,385	42,514	0.96%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	24,636	24,386	24,386	24,386	24,386	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	436,019	475,856	491,452	491,452	516,196	8.48%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases, and also over-fill of one position for overlap of new and retiring employees.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
No significant changes.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Electrician Supervisor	0.460	0.460	0.460	0.460	0.460
Electrician II	0.880	0.880	0.890	0.890	1.600
Facilities Maintenance Manager	0.100	0.100	0.100	0.100	0.100
	1.440	1.440	1.450	1.450	2.160

PROGRAM: STORM SEWER MAINTENANCE 531

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	230,256	341,358	341,358	341,358	343,341	0.58%
Employee Benefits	161,451	119,070	119,070	119,070	145,696	22.36%
Contractual	133,589	213,750	226,122	226,122	210,920	-1.32%
Commodities	43,164	56,960	58,706	58,706	60,910	6.93%
Capital Outlay	9,293	47,000	55,926	55,926	50,000	6.38%
Depreciation	10,093	3,946	3,946	3,946	5,376	36.24%
Other	-	-	-	-	-	0.00%
TOTALS	587,846	782,084	805,128	805,128	816,243	4.37%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Reduction in telemetry repair and equipment maintenance due to FY12 capital improvement project providing new equipment.

Commodities:
Minor increase due to fuel costs.

Capital Outlay:
Increase in repair project funding. Increase in depreciation cost based on vehicle/equipment replacement.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Building Maintenance Worker	0.020	0.020	0.020	0.020	0.020
Electrician II	0.420	0.420	0.420	0.420	0.280
Electrician Supervisor	0.100	0.100	0.100	0.100	0.100
Equipment Operator I/WRD	1.250	1.250	0.250	0.250	0.400
Equipment Operator II/WRD	0.250	0.250	0.250	0.250	0.050
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
Laborer II/WRD	0.250	0.250	-	-	-
Mechanic I/WRD	1.500	1.500	1.500	1.500	0.520
Mechanic II/WRD	0.380	0.380	0.380	0.380	0.270
Maintenance Mechanic Unit Supervisor	0.380	0.380	0.380	0.380	0.380
Parks Laborer	0.020	-	-	-	-
Parks Supervisor I	0.020	0.020	-	-	-
Tree Trimmer	0.040	0.040	0.040	0.040	-
Wastewater Operator I/WRD	1.250	1.250	1.750	2.000	2.140
Wastewater Operator II/WRD	0.380	0.380	0.380	0.380	0.500
Wastewater Technician I	-	-	-	-	0.250
WRD Manager	0.300	0.300	0.300	0.300	0.400
	6.570	6.550	5.780	6.030	5.320

PROGRAM: SANITARY SEWER MAINTENANCE 532

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	653,678	677,464	677,464	658,714	722,160	6.60%
Employee Benefits	327,219	232,297	232,297	84,757	309,786	33.36%
Contractual	143,222	112,581	125,849	125,849	119,941	6.54%
Commodities	87,678	81,100	81,103	81,103	78,240	-3.53%
Capital Outlay	-	60,500	78,460	78,460	42,000	-30.58%
Depreciation	57,226	73,433	73,433	73,433	73,740	0.42%
Other	-	-	-	-	-	0.00%
TOTALS	1,269,023	1,237,375	1,268,606	1,102,316	1,345,867	8.77%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Increase in budget for minor infrastructure construction.

Commodities:
Slight decrease in supplies for equipment maintenance due to new capital equipment being placed in service.

Capital Outlay:
Decrease in repair project funding due to new capital equipment being placed in service.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Building Maintenance Worker	0.020	0.020	0.020	0.020	0.020
Electrician II	0.600	0.600	0.630	0.630	0.420
Electrician Supervisor	0.130	0.130	0.130	0.130	0.130
Equipment Operator I/WRD	0.750	0.750	0.750	0.750	0.600
Equipment Operator II/WRD	0.750	0.750	0.750	0.750	0.950
Equipment Operator/Parks	0.060	0.060	-	-	-
General Maintenance Supervisor	0.010	0.010	0.010	0.010	0.010
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
Laborer	0.750	0.750	-	-	-
Maintenance Mechanic Unit Supervisor	0.620	0.620	0.620	0.620	0.620
Mechanic I/WRD	1.500	1.500	1.500	1.500	1.480
Mechanic II/WRD	0.620	0.620	0.620	0.620	0.730
Parks Laborer	0.060	0.020	-	-	-
Street & Sign Painter	0.010	0.010	0.010	0.010	0.010
Tree Trimmer	0.040	0.040	0.040	0.040	-
Wastewater Operator I/WRD	3.750	3.750	4.750	5.000	4.860
Wastewater Operator II/WRD	0.620	0.620	0.620	0.620	0.500
Wastewater Technician I	-	-	-	-	0.750
WRD Manager	0.700	0.700	0.700	0.700	0.600
	11.000	10.960	11.160	11.410	11.690

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.

On September 9, 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. On September 10, 2009, Town Council passed Resolution 96-09 agreeing to a 30 year extension to the initial interlocal agreement. The current agreement now expires on September 9, 2052. 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, 2011, 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. The ECR Board is updating an engineering report on processing and disposal of biosolids at the facility, including the possibility of generating electricity on site. The initial study was prompted by changes in regulations regarding biosolids disposal. A substantial capital investment will be necessary to update the facilities. However, anticipated savings in the operation and maintenance costs as a result of the improvements should significantly reduce the impact of the increased debt service.

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, 2011, the outstanding balance due to the State Loan Fund was $6,118,341.

Each entity's interest as of September 30, 2011 is as follows:

Participant	Reserve Capacity %
City of West Palm Beach	26.56250%
Palm Beach County	33.59375%
City of Lake Worth	19.53125%
City of Riviera Beach	12.50000%
Town of Palm Beach	7.81250%

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	1,294,048	1,616,466	2,256,866	2,133,766	1,920,100	18.78%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	15,282	-	-	-	-	0.00%
TOTALS	1,309,330	1,616,466	2,256,866	2,133,766	1,920,100	18.78%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Contractual:
Encumbered funds in prior year purchase orders reflect unresolved billing disputes with the City of Lake Worth regarding charges for sewage flow. Pre-treatment of sewage flows through the City of West Palm Beach will begin in FY2013 with an increase in associated costs.

PROGRAM: RESIDENTIAL COLLECTION 541

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	452,391	499,891	499,891	499,891	486,955	-2.59%
Employee Benefits	299,030	202,788	202,788	202,788	271,121	33.70%
Contractual	18	800	800	800	800	0.00%
Commodities	46,647	51,950	51,950	51,950	55,750	7.31%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	35,834	86,211	86,211	86,211	86,211	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	833,920	841,640	841,640	841,640	900,837	7.03%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases, offset by savings from employee turnover.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Commodities:
Minor increase for fuel costs.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Building Maintenance Worker	0.020	0.020	0.020	0.020	0.020
Equipment Operator I/6 yd	7.200	7.200	6.200	6.200	7.200
Equipment Operator 20/60 yd	0.880	0.880	0.880	0.880	0.750
Equipment Operator III /60 yd	0.750	0.750	0.750	0.750	0.750
General Maintenance Supervisor	0.010	0.010	0.010	0.010	0.010
Laborer I/Trash	2.000	1.000	0.500	0.500	-
Parks Laborer	-	-	0.050	0.050	0.050
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Services Manager	0.280	0.280	0.280	0.280	0.280
	11.540	10.540	9.090	9.090	9.460

PROGRAM: COMMERCIAL COLLECTION 542

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	425,282	474,525	474,525	474,525	441,617	-6.93%
Employee Benefits	231,721	148,726	148,726	148,726	169,693	14.10%
Contractual	224,925	244,700	256,552	256,552	244,700	0.00%
Commodities	34,533	38,000	38,000	38,000	38,000	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	41,229	69,898	69,898	69,898	69,994	0.14%
Other	-	-	-	-	-	0.00%
TOTALS	957,690	975,849	987,701	987,701	964,004	-1.21%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases, offset by savings from employee turnover.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Equipment Operator 20/60 yd	0.120	0.120	0.120	0.120	0.250
Equipment Operator II/20 yd	2.000	2.000	2.000	2.000	2.000
Equipment Operator III 20/60 yd	0.250	0.250	0.250	0.250	0.250
Laborer I/Sanitation	4.000	4.000	3.000	3.000	3.000
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Services Manager	0.150	0.150	0.150	0.150	0.150
	6.920	6.920	5.920	5.920	6.050

PROGRAM: REFUSE DISPOSAL 543

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	31,365	100,000	100,000	100,000	100,000	0.00%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	31,365	100,000	100,000	100,000	100,000	0.00%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Contractual:
No changes anticipated.

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.

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	833,735	823,700	823,700	823,700	826,773	0.37%
Employee Benefits	545,119	374,055	374,055	374,055	472,196	26.24%
Contractual	89,452	99,100	175,555	175,555	99,100	0.00%
Commodities	124,268	133,800	133,800	133,800	133,800	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	130,508	150,371	150,371	150,371	150,434	0.04%
Other	-	-	-	-	-	0.00%
TOTALS	1,723,082	1,581,026	1,657,481	1,657,481	1,682,303	6.41%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Building Maintenance Worker	0.020	0.020	0.020	0.020	0.020
Crane Operator/Trash	3.000	3.000	3.000	3.000	3.000
Electrical Supervisor	0.010	0.010	0.010	0.010	0.010
Electrician II	0.010	0.010	0.010	0.010	-
Equipment Operator I/Streets	0.250	0.250	-	-	-
Equipment Operator I/Trash	8.000	8.000	8.000	8.000	9.000
General Maintenance Supervisor	0.010	0.010	0.010	0.010	0.010
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
Laborer I/Trash	7.000	6.000	4.500	4.500	4.000
Refuse Disposal Operator	1.000	1.000	1.000	1.000	1.000
Services Manager	0.300	0.300	0.300	0.300	0.300
Streets Supervisor	0.250	0.250	-	-	-
Streets/Parks Supervisor	0.020	0.020	0.020	0.020	0.020
Trash Supervisor	0.900	0.900	0.900	0.900	0.900
	20.780	19.780	17.780	17.780	18.270

PROGRAM: RECYCLING 545

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	153,979	155,377	155,377	155,377	159,465	2.63%
Employee Benefits	98,697	63,976	63,976	63,976	90,182	40.96%
Contractual	-	-	-	-	-	0.00%
Commodities	16,545	18,800	18,800	18,800	18,800	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	34,103	23,197	23,197	23,197	25,441	9.67%
Other	-	-	-	-	-	0.00%
TOTALS	303,324	261,350	261,350	261,350	293,888	12.45%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Equipment Operator I/6 yd	1.800	1.800	1.800	1.800	1.800
Equipment Operator I/Trash	1.000	1.000	-	-	-
Laborer I/Trash	-	-	1.000	1.000	1.000
Sanitation Supervisor	0.200	0.200	0.200	0.200	0.200
Services Manager	0.170	0.170	0.170	0.170	0.170
	3.170	3.170	3.170	3.170	3.170

PROGRAM: BEACH CLEANING 546

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	46,684	54,662	54,662	54,662	54,891	0.42%
Employee Benefits	35,649	24,273	24,273	24,273	31,435	29.51%
Contractual	-	-	-	-	-	0.00%
Commodities	6,449	6,990	6,990	6,990	6,990	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	11,521	7,150	7,150	7,150	14,656	104.98%
Other	-	-	-	-	-	0.00%
TOTALS	100,303	93,075	93,075	93,075	107,972	16.01%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Equip Opr I / Beach Cleaner	1.750	1.000	1.000	1.000	1.000
Trash Supervisor	0.100	0.100	0.100	0.100	0.100
	1.850	1.100	1.100	1.100	1.100

PROGRAM: LANDSCAPE MAINTENANCE 551

Mission: This bureau exists to maintain all Town parks, green spaces, and entry ways into the Town of Palm Beach to the highest standards.
Main Activities: The most important things we do to fulfill the mission are:

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	247,708	330,517	330,517	328,217	245,300	-25.78%
Employee Benefits	173,803	125,894	125,894	45,183	117,833	-6.40%
Contractual	587,307	649,972	773,824	697,924	739,701	13.81%
Commodities	44,539	54,905	55,293	55,093	54,905	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	32,372	46,976	46,976	46,976	42,420	-9.70%
Other	-	-	-	-	-	0.00%
TOTALS	1,085,729	1,208,264	1,332,504	1,173,393	1,200,159	-0.67%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages reflects reduced staffing for this function.

Employee Benefits:
Employee benefit costs reflect reduced staffing for this function.

Contractual:
Inclusion of additional tree trimming work by contract.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Building Maintenance Worker	0.160	0.160	0.160	0.160	0.160
Electrician II	0.040	0.040	0.060	0.060	0.040
Electrician Supervisor	0.010	0.010	0.010	0.010	0.010
Equipment Operator/Parks	1.930	1.930	-	-	-
Equipment Operator I/Streets	-	-	0.200	0.200	0.200
Facilities Maintenance Manager	0.350	0.350	0.350	0.350	0.350
General Maintenance Supervisor	0.030	0.030	0.030	0.030	0.030
Irrigation and Spray Technician	0.910	0.910	0.910	0.910	0.910
Nursery Worker	0.900	0.900	-	-	-
Parks Laborer	2.900	1.980	1.850	1.850	1.850
Parks Supervisor I	0.840	0.840	-	-	-
Street & Sign Painter	0.010	0.010	0.010	0.010	0.010
Streets/Parks Supervisor	0.810	0.810	0.810	0.810	0.810
Tree Trimmer	1.800	1.800	1.800	1.800	-
Wastewater Operator I/WRD	-	-	0.500	-	-
	10.690	9.770	6.690	6.190	4.370

PROGRAM: FACILITY MAINTENANCE 554

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	213,380	211,011	211,011	211,011	217,522	3.09%
Employee Benefits	89,654	71,452	71,452	71,452	89,957	25.90%
Contractual	484,195	605,263	673,238	673,238	627,421	3.66%
Commodities	52,782	45,589	45,634	45,634	45,795	0.45%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	17,611	13,306	13,306	13,306	8,789	-33.95%
Other	-	-	-	-	-	0.00%
TOTALS	857,622	946,621	1,014,641	1,014,641	989,484	4.53%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Increase in building maintenance expenses, water and janitorial.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Building Maintenance Worker	1.220	1.220	0.220	0.220	1.220
Electrician II	0.420	0.420	0.420	0.420	0.280
Electrician Supervisor	0.080	0.080	0.080	0.080	0.080
Facility Maintenance Manager	0.250	0.250	0.250	0.250	0.250
General Maintenance Supervisor	0.780	0.780	0.780	0.780	0.780
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
Nursery Worker	0.090	0.090	-	-	-
Parks Laborer	-	-	0.100	0.100	0.100
Street Sign Painter	0.410	0.440	0.410	0.410	0.410
	3.260	3.290	2.270	2.270	3.130

PROGRAM: METER MAINTENANCE AND COLLECTION 558

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	30,990	28,267	28,267	28,267	29,208	3.33%
Employee Benefits	15,677	10,046	10,046	10,046	12,319	22.63%
Contractual	73,287	63,630	63,630	63,630	65,215	2.49%
Commodities	26,451	18,707	20,073	20,073	18,797	0.48%
Capital Outlay	-	-	13,180	13,180	-	0.00%
Depreciation	15,881	51,007	51,007	51,007	51,007	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	162,286	171,657	186,203	186,203	176,546	2.85%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Minor increase due to extended warranty cost for parking kiosks.

Commodities:
No significant change.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
General Maintenance Supervisor	0.100	0.100	0.100	0.100	0.100
Building Maintenance Worker	0.390	0.390	0.400	0.400	0.400
	0.490	0.490	0.500	0.500	0.500

PROGRAM: GENERAL ENGINEERING SERVICES 561

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	287,373	355,518	355,518	355,518	483,230	35.92%
Employee Benefits	113,812	87,551	87,551	87,551	139,630	59.48%
Contractual	9,927	16,900	46,185	38,185	13,300	-21.30%
Commodities	8,093	7,450	7,450	7,450	8,800	18.12%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	8,755	8,062	8,062	8,062	9,954	23.47%
Other	-	-	-	-	-	0.00%
TOTALS	427,960	475,481	504,766	496,766	654,914	37.74%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. Cost increase also reflects overlap of Town Engineer positions (overfill for new hire with incumbent until January 2013).

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Decrease of general engineering studies and fees to historical levels.

Commodities:
Increase due to professional membership dues for in-house staff.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Assistant Director	0.900	0.900	-	-	-
Construction Manager	1.000	1.000	-	-	-
Senior Project Engineer	-	-	1.000	1.000	1.000
Project Engineer	1.000	1.000	2.000	2.000	2.000
Project Manager	1.000	1.000	-	-	-
Town Engineer	-	-	-	0.500	1.000
	3.900	3.900	3.000	3.500	4.000

PROGRAM: RIGHT OF WAY INSPECTIONS 565

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	71,277	71,006	71,006	71,006	102,426	44.25%
Employee Benefits	36,403	23,344	23,344	9,909	33,402	43.09%
Contractual	462	1,000	1,000	-	1,000	0.00%
Commodities	1,118	1,548	1,548	100	1,548	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,934	1,945	1,945	1,945	1,945	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	111,194	98,843	98,843	82,960	140,321	41.96%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases, and addition of part-time ROW compliance position.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Assistant Director	0.100	0.100	-	-	-
Public Works Inspector	1.000	1.000	1.000	1.000	1.500
	1.100	1.100	1.000	1.000	1.500

PROGRAM: EQUIPMENT OPERATION & MAINTENANCE 571

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	225,094	248,981	248,981	248,981	261,807	5.15%
Employee Benefits	127,566	82,653	82,653	82,653	119,118	44.12%
Contractual	50,017	72,300	74,671	74,671	72,300	0.00%
Commodities	104,423	131,150	131,693	131,693	138,650	5.72%
Capital Outlay	34,569	-	3,458	3,458	4,000	100.00%
Depreciation	10,689	9,417	9,417	9,417	15,551	65.14%
Other	-	-	-	-	-	0.00%
TOTALS	552,358	544,501	550,873	550,873	611,426	12.29%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Commodities:
Minor increase in repair parts for in-house work performed.

Capital Outlay:
Increase for purchase of transmission flush equipment.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Mechanic I	-	-	0.500	0.500	0.500
Mechanic III	2.500	3.500	2.000	2.000	2.000
Mechanic IV	1.000	1.000	1.000	1.000	1.000
Office Assistant II	1.000	1.000	1.000	1.000	1.000
Services Manager	0.100	0.100	0.100	0.100	0.100
Vehicle Maintenance Supervisor	1.000	-	-	-	-
	5.600	5.600	4.600	4.600	4.600

PROGRAM: COASTAL MANAGEMENT 581

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	148,248	153,765	153,765	153,765	96,928	-36.96%
Employee Benefits	47,244	37,659	37,659	37,659	37,570	-0.24%
Contractual	450,872	232,226	507,281	282,281	275,250	18.53%
Commodities	830	2,350	2,350	2,350	2,600	10.64%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	647,194	426,000	701,055	476,055	412,348	-3.20%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Salaries and Wages:
The proposed budget for salaries and wages reflects the reallocation of a portion of the Town Engineer position.

Employee Benefits:
Employee benefit costs are level (despite unit cost increases for pensions and health insurance) due to the reallocation of a portion on the Town Engineer position.

Contractual:
Increase in CCMP Regional Monitoring Costs.

Commodities:
Minor increase due to fuel costs.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Coastal Projects Coordinator	1.000	1.000	1.000	1.000	1.000
Town Engineer	0.500	0.500	0.500	0.500	-
	1.500	1.500	1.500	1.500	1.000

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PROGRAM: LIBRARY SERVICES 321

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 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	272,400	280,572	280,572	280,572	288,989	3.00%
TOTALS	272,400	280,572	280,572	280,572	288,989	3.00%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

PROGRAMS: TRANSFERS 611 TO 625

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Capital Improvement Fund (307)	500,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
Coastal Protection Fund (309)	3,090,000	3,960,000	3,960,000	3,960,000	2,761,514	-30.26%
Debt Service Fund (205)	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	0.00%
Group Health Retirees (610)	1,533,000	1,493,000	1,493,000	1,493,000	1,769,000	18.49%
Risk - W/C, Liab, Prop	1,896,226	1,791,507	1,791,507	1,791,507	1,892,780	5.65%
TOTALS	10,519,226	11,744,507	11,744,507	11,744,507	10,923,294	-6.99%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

PROGRAM: EMERGENCY MANAGEMENT 710

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

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

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

Expenditure Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	16,956	46,600	46,600	45,400	46,400	-0.43%
Commodities	40	600	600	600	600	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,700	1,700	1,700	1,700	950	-44.12%
Other	-	-	-	-	-	0.00%
TOTALS	18,696	48,900	48,900	47,700	47,950	-1.94%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

PROGRAM: CONTINGENT APPROPRIATIONS 711

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

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

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

Expenditure Summary

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 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	967,000	929,468	807,397	843,000	4.41%
TOTALS	967,000	929,468	807,397	843,000	4.41%
Percent of Budget	1.5%	1.5%	1.5%	1.5%	

General Obligation Bonds

General Obligation Bonds offer maximum security to investors through the pledge of the municipality's full faith and credit, which for the Town of Palm Beach requires voter approval. 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

During 2010, the Town paid the 2003A bonds in full. In addition, the Town issued 2010A Public Improvement Revenue and Refunding Bonds in the principal amount of $57,035,000, and 2010B Worth Avenue Commercial District Project bonds in the principal amount of $14,770,000.

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

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

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

The Town has covenanted and agreed that it will not incur any indebtedness payable from or supported by a pledge of the Non-Ad Valorem Revenues unless the Town can show that following the incurrence of such additional indebtedness, (I) the total amount of Non-Ad Valorem Revenues (based upon the most recent Fiscal Year) will be greater than twice the then maximum debt service and (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 2010 Revenue Bond, the Town's issuer's and Revenue Bond ratings were reviewed by both Moody's and Standard & Poor's. The Town's conservative financial policies and strong management of its financial resources were recognized, and it resulted in Moody's Investors Service issuing a rating of Aa1 for the 2010 Revenue bonds and a Aaa issuer's rating. Standard and Poor's issued a Revenue bond rating of AA+ and a AAA issuer's rating. The ratings for both the Bond and issuer credit are the highest ratings these two rating services issue and represent the highest quality investment grade debt.

Debt Administration

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

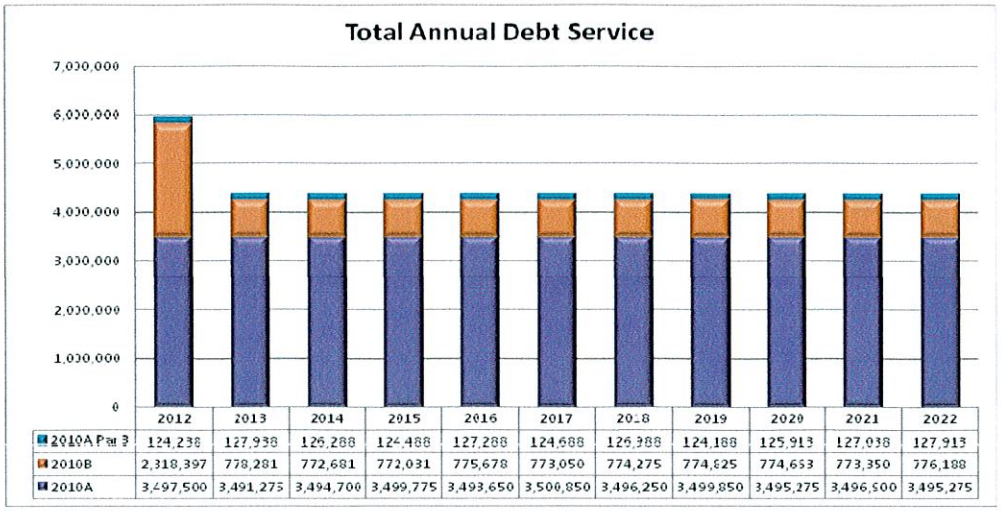
For perspective regarding the future debt obligations, a 10 year summary of debt service, outstanding debt, and debt per capita is provided below.

Debt Service Payments

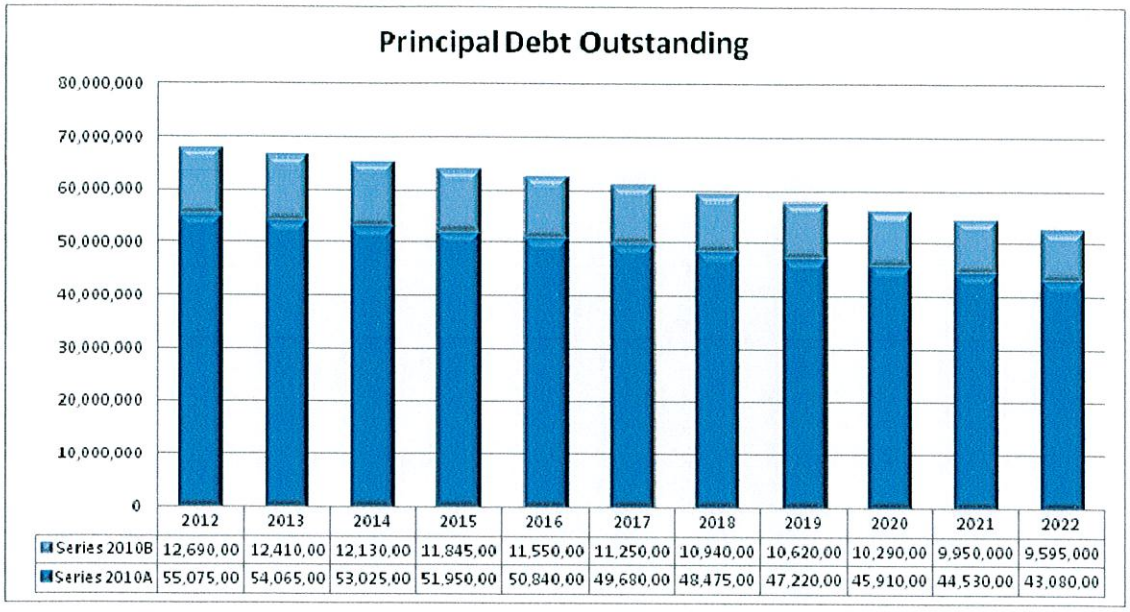
Principal payments are due on January 1, and interest payments are due on January 1 and July 1 of each year. The annual debt service requirements for the outstanding revenue bonds through 2022 are shown below:

Fiscal Year	2010A Revenue Bond	2010A Revenue Bond -Par 3	2010B Revenue Bond	Total
2012	3,497,500	124,238	2,318,397	5,940,134
2013	3,491,275	127,938	778,281	4,397,494
2014	3,494,700	126,288	772,681	4,393,669
2015	3,499,775	124,488	772,031	4,396,294
2016	3,493,650	127,288	775,678	4,396,616
2017	3,500,850	124,688	773,050	4,398,588
2018	3,496,250	126,988	774,275	4,397,513
2019	3,499,850	124,188	774,825	4,398,863
2020	3,495,275	125,913	774,663	4,395,850
2021	3,496,900	127,038	773,350	4,397,288
2022	3,495,275	127,913	776,188	4,399,375
Total	$38,461,300	$1,386,963	$10,063,419	$49,911,682

The chart below shows the Town's total annual debt service for the 2010 Revenue bond for the period of FY2012 through FY2022.

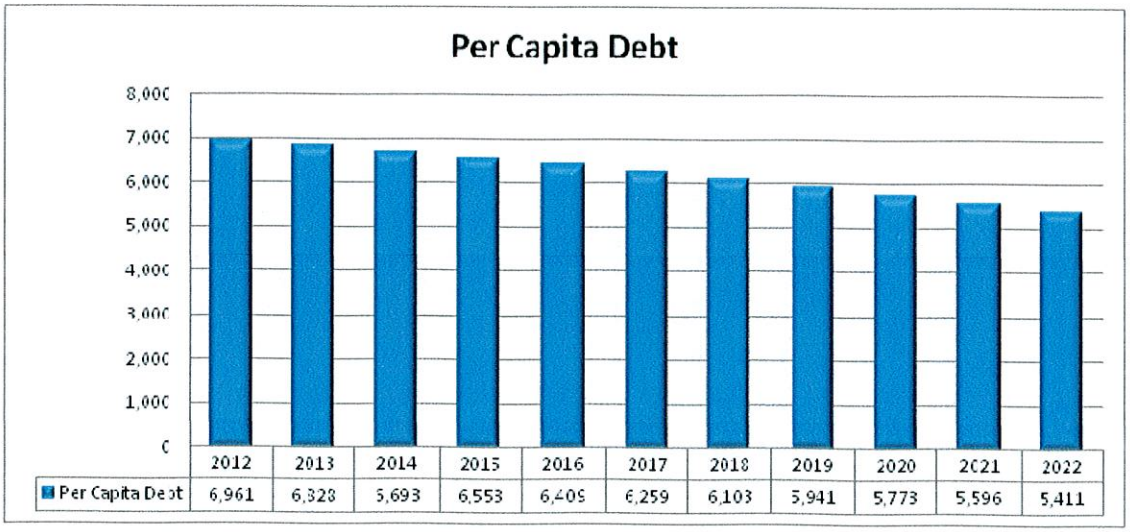


The chart below shows the total principal debt outstanding for FY12 through FY22.



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Series 2010B	12,690,00	12,410,00	12,130,00	11,845,00	11,550,00	11,250,00	10,940,00	10,620,00	10,290,00	9,950,000	9,595,000
Series 2010A	55,075,00	54,065,00	53,025,00	51,950,00	50,840,00	49,680,00	48,475,00	47,220,00	45,910,00	44,530,00	43,080,00

The chart below shows total outstanding debt per capita for FY12 through FY22.



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Per Capita Debt	6,961	6,328	5,693	6,553	6,409	6,259	6,103	5,941	5,773	5,596	5,411

Fund 205 - 2010A CIP Revenue Bond
Revenue and Expenditure Summary

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Interest Earnings	0	68	1,000	200	1,000	0.00%
Transfer from General Fund	0	3,500,000	3,500,000	3,500,000	3,500,000	0.00%
Transfer from REF	0	125,338	124,500	124,500	128,000	100.00%
Transfer from Debt Serv Funds	0	115,264	0	0	0	-100.00%
Bond Proceeds (Capitalized Interest)	663,665		0	0	0	0.00%
TOTALS	663,665	3,740,602	3,625,500	3,624,700	3,629,000	0.22%
Expenditures						
Debt Service Interest	516,551	2,651,338	2,631,800	2,631,800	2,609,300	1.93%
Debt Service Principal	0	970,000	990,000	990,000	1,010,000	7.58%
Other Expenses	0	7901	10,000	8,000	10,000	0.00%
TOTALS	516,551	3,629,239	3,631,800	3,629,800	3,629,300	3.46%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	147,230	111,431	(6,300)	(5,100)	(300)	
Beginning Fund Balance	0	147,230	258,661	258,661	253,561	
ENDING FUND BALANCE	147,230	258,661	252,361	253,561	253,261	

REVENUES
Interest Earnings:
Represents interest earned on reserves of fund.

EXPENDITURES
Debt Service Interest/Principal:
Represents the amount of interest/principal due on the 2010A Revenue Bond.

Other Bond Expenses:
Represents amounts due for expenses for fund.

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

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Interest Earnings	6	0	500	0	500	0.00%
Transfer from Worth Avenue Maintenance Fund (311)	0	865,163	864,300	864,300	779,800	-9.78%
Transfer from Worth Avenue Construction Fund (313)	0	0	1,485,000	1,485,000	61,909	-95.83%
Bond Proceeds (Capitalized Interest)	200,070	0	0	0	0	0.00%
TOTALS	200,070	865,163	2,349,800	2,349,300	842,209	-64.16%
Expenditures						
Debt Service Interest	200,064	569,013	562,800	562,800	498,300	-11.46%
Debt Service Principal	0	295,000	1,785,000	1,785,000	280,000	-84.31%
Other Expenses	0	0	1,500	1,500	1,500	0.00%
TOTALS	200,064	864,013	2,349,300	2,349,300	779,800	-66.81%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	6	1,150	500	0	62,409	
Beginning Fund Balance	0	6	1,156	1,156	1,156	
ENDING FUND BALANCE	6	1,156	1,656	1,156	63,565	

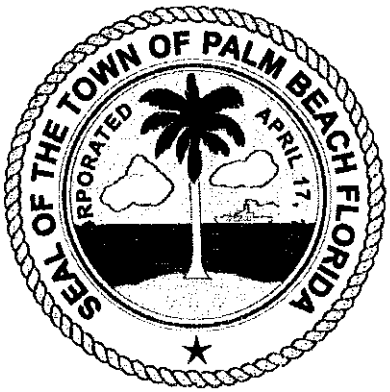
REVENUES
Interest Earnings:
Represents interest earned on reserves of fund.

Transfers from Worth Avenue Maintenance and Construction Funds:
Transfers to cover debt payments.

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

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

Other Bond Expenses:
Represents amounts due for expenses for fund.



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Town of Palm Beach

Capital Improvement Fund (307)

Pay-as-you-go Capital Improvement Fund

Revenue and Expense Summary

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Transfer from General Fund (001)	4,828,957	500,000	1,000,000	1,000,000	1,000,000	0.00%
Transfer from Town Facilities Fund (310)	-	-	-	-	200,000	100.00%
Loan Proceeds	96,500	-	-	-	-	0.00%
Interest on Investments	90,990	49,586	10,000	40,000	10,000	0.00%
Grants/Local Revenue	(52,330)	20,025	800,000	2,500	800,000	0.00%
TOTALS	4,964,117	569,611	1,810,000	1,042,500	2,010,000	11.05%
Expenses						
Projects	2,239,213	1,753,444	6,950,000	1,200,000	6,715,500	-3.37%
Transfer to General Fund (001)	-	1,400,000	-	-	-	0.00%
Transfer to 2010B Worth Ave Construction Fund (313)	-	268,685	-	-	-	0.00%
Capital Contingency	-	-	181,000	-	201,000	11.05%
TOTALS	2,239,213	3,422,129	7,131,000	1,200,000	6,916,500	-3.01%
Total Revenues Over/(Under) Expenses	2,724,904	(2,852,518)	(5,321,000)	(157,500)	(4,906,500)	
Beginning Fund Equity	5,521,538	8,246,442	5,393,924	5,393,924	5,236,424	
ENDING NET ASSETS	8,246,442	5,393,924	72,924	5,236,424	329,924	

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 Town Facilities Fund (310):
This represents a transfer from the Town Facilities Fund for projects relating to Town Facilities.

Loan Proceeds:
This represents the draw down on the Worth Avenue Assessment District line of credit established to fund pre-2010 bond issue expenses for this project

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

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

Expenditures

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

Transfer to 001 General Fund:
This represents the return of the unexpended balance from the original $2,600,000 transferred from Undesignated General Fund Balance in FY2010.

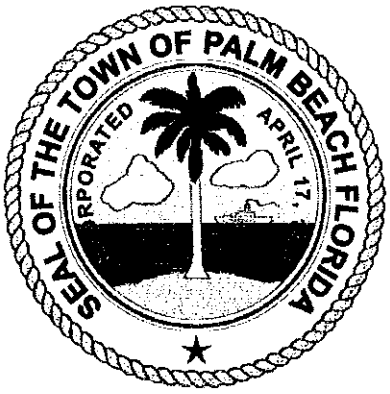
Transfer to 2010B Worth Avenue:
This transfer represents the City of West Palm Beach share of Water Main Improvements for Worth Avenue.

Contingency:
10% of budgeted projects per policy.

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

Project Description	FY12 Carry-over Budget	Proposed Year 1 FY2013	Subtotal	Projected Requirements Year 2 FY2014	Year 3 FY2015	Year 4 FY 2016	Year 5 FY 2017	Thru FY2017
Storm Water System	*$ 1,923,000*	*$ 210,000*	*$ 2,133,000*	*$ 160,000*	*$ 375,000*	*$ 150,000*	*$ 160,000*	*$ 2,978,000*
General Improvements	1,893,000	210,000	2,103,000	160,000	375,000	150,000	160,000	2,948,000
Rehabilitate Storm Pump Stations	30,000	0	30,000	0	0	0	0	30,000
Sanitary Sewer System	*$ 1,513,000*	*$ 200,000*	*$ 1,713,000*	*$ 150,000*	*$ 135,000*	*$ 150,000*	*$ 200,000*	*$ 2,348,000*
General Improvements	350,000	200,000	550,000	150,000	135,000	150,000	200,000	1,185,000
Rehabilitate Sanitary Pump Stations	690,000	0	690,000	0	0	0	0	690,000
Rehabilitate Force Mains	400,000	0	400,000	0	0	0	0	400,000
Replace Single-Family Exp. Stations	73,000	0	73,000	0	0	0	0	73,000
Streets and Roads	*$ 500,000*	*$ 500,000*	*$ 1,000,000*	*$ 650,000*	*$ 500,000*	*$ 650,000*	*$ 650,000*	*$ 3,450,000*
Milling & Resurfacing Program	500,000	500,000	1,000,000	500,000	500,000	500,000	500,000	3,000,000
Curb & Sidewalk	0	0	0	0	0	150,000	150,000	300,000
Ibis Way & Island Road Bridge Maintenance	0	0	0	150,000	0	0	0	150,000
Lake Worth Lagoon Bulkheads	*$ 26,000*	*$ -*	*$ 26,000*	*$ -*	*$ -*	*$ -*	*$ -*	*$ 26,000*
Bury FPL Overhead Lines	*$ 272,000*	*$ -*	*$ 272,000*	*$ -*	*$ -*	*$ -*	*$ -*	*$ 272,000*
Refurbish Memorial Fountain	*$ 37,000*	*$ -*	*$ 37,000*	*$ -*	*$ -*	*$ -*	*$ -*	*$ 37,000*
Water Main Improvements WPB (1)	*$ -*	*$ 800,000*	*$ 800,000*	*$ 800,000*	*$ 800,000*	*$ 800,000*	*$ 800,000*	*$ 4,000,000*
Class III Landfills Site	*$ -*	*$ 100,000*	*$ 100,000*	*$ 50,000*	*$ -*	*$ 60,000*	*$ -*	*$ 210,000*
Pinewalk Transfer Station	*$ 123,500*	*$ -*	*$ 123,500*	*$ -*	*$ -*	*$ -*	*$ -*	*$ 123,500*
A-39 Contamination Assessment	*$ 9,000*	*$ -*	*$ 9,000*	*$ -*	*$ -*	*$ -*	*$ -*	*$ 9,000*
Facilities	*$ 302,000*	*$ 200,000*	*$ 502,000*	*$ 260,000*	*$ 375,000*	*$ 100,000*	*$ -*	*$ 1,237,000*
North Fire Station Flashing Beacon	57,000	0	57,000	0	0	0	0	57,000
Police Facility Air Conditioning Replacement	245,000	0	245,000	0	0	0	0	245,000
Facility Improvements	0	200,000	200,000	85,000	0	100,000	0	385,000
Old Purchasing	0	0	0	0	200,000	0	0	200,000
North Fire Station - Emergency Generator	0	0	0	175,000	0	0	0	175,000
Phipps Ocean Park - North Restroom Replacer	0	0	0	0	175,000	0	0	175,000
Total Expenditures	*$ 4,705,500*	*$ 2,010,000*	*$ 6,715,500*	*$ 2,070,000*	*$ 2,185,000*	*$ 1,910,000*	*$ 1,810,000*	*$ 14,690,500*
Offsetting Revenues:		*FY2013*		*FY2014*	*FY2015*	*FY 2016*	*FY 2017*	*Total*
Interest	$ -	$ 10,000		$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
Facilities Fund	0	200,000		260,000	375,000	100,000	0	935,000
Water Main Improvements WPB (1)	0	800,000		800,000	800,000	800,000	800,000	4,000,000
Total Offsets	*$ -*	*$ 1,010,000*		*$ 1,070,000*	*$ 1,185,000*	*$ 910,000*	*$ 810,000*	*$ 4,985,000*
Net Transfer from General Fund	*$ 4,705,500*	*$ 1,000,000*		*$ 1,000,000*	*$ 1,000,000*	*$ 1,000,000*	*$ 1,000,000*	*$ 9,705,500*

(1) Offsetting revenue from WPB



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Town of Palm Beach

Comprehensive Coastal Management Plan

Bond Proceeds Construction Fund (309)

Revenue and Expense Summary

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Transfer from General Fund (001)	1,046,900	3,090,000	3,960,000	3,960,000	2,761,514	-30.26%
Interest on Investments	128,513	62,682	20,000	60,000	20,000	0.00%
Grants/Local Revenue	(214,593)	3,454,058	-	105,000	-	0.00%
TOTALS	960,820	6,606,740	3,980,000	4,125,000	2,781,514	-30.11%
Expenses						
Current Year Projects	-	-	960,000	450,000	869,000	-9.48%
Projects	3,469,689	6,276,950	6,708,594	1,211,000	6,003,000	-10.52%
TOTALS	3,469,689	6,276,950	7,668,594	1,661,000	6,872,000	-10.39%
Total Revenues Over/(Under) Expenses	(2,508,869)	329,790	(3,688,594)	2,464,000	(4,090,486)	
Beginning Fund Equity	10,069,850	7,560,981	7,890,771	7,890,771	10,354,771	
ENDING NET ASSETS	7,560,981	7,890,771	4,202,177	10,354,771	6,264,285	

Revenues

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

Transfer from General Fund (001):
This line item represents money transferred from the General Fund for the CCMP Program.

Grants/Local Revenue:
FEMA/FDEP/Federal Government reimbursement for beach projects.

Expenditures

Current Year Projects:
The FY13 budget per the attached Shore Protection Board's proposal.

Projects:
This line item represents unexpended carry over budgets from prior years.

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Shore Protection Board FY 2013 Proposed Coastal Management Program Budget

INCLUDING 10-YEAR (FY 2013 - FY 2022) FORECAST

Red = Permit Required Purple = Influenced by Pending Town/USACE Relations

309 ACCOUNT ITEMS [CAPITAL]

Item #	Project	Unencumbered†, as of 2/17/2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	TOWNWIDE										
1	Offshore Sand Search	146,000									
2	Groin Assessment	0		60,000					60,000		
3	Groin Analysis	6,000									
4	*Groin Rehabilitation (Reaches 2-6)*	200,000									
5	General Coastal (Engineering/Legal/Lobbying)	50,000	50,000	55,000	60,000	65,000	70,000	75,000	80,000	85,000	90,000
10	SPB Operating Funds	0									
	LAKE WORTH INLET MAINTENANCE IMPLEMENTATION PLAN										
12	Sand Transfer Plant Phase II Permitting	187,000									
16	Tri-Party Dredging Permitting	15,000									
17	Lawsuit Technical Assistance	50,000									
18	Maint. Dredge Sand Permitting, Placement Extension	200,000	100,000								
20	Expanded Settling Basin Study	200,000									
	REACH ONE										
23a	Sea Turtle Monitoring/Beach Tilling/Escarpment Removal	40,000	33,000	33,000	33,000	33,000	42,000	42,000	42,000	42,000	42,000
23b	Beach Tilling	10,000	10,000	11,000	11,000	12,000	12,000	13,000	13,000	14,000	15,000
23c	Escarpment Removal	10,000	10,000	11,000	11,000	12,000	12,000	13,000	13,000	14,000	15,000
	REACH TWO										
27	*North Ocean Boulevard Seawall*	250,000		*4,000,000*							
	REACH THREE/FOUR (MID-TOWN)										
29	Beach Nourishment Permitting	250,000	100,000								
30	Beach Nourishment Construction				3,300,000			12,000,000			
	Groins at Gulfstream Rd.	20,000			*1,700,000*						
31	*Beach Nourishment Construction Mitigation*	3,000,000									
32a	Sea Turtle Monitoring	40,000	32,000	32,000	32,000	32,000	41,000	41,000	41,000	41,000	41,000
32b	Beach Tilling	10,000	10,000	11,000	11,000	12,000	12,000	13,000	13,000	14,000	15,000
32c	Escarpment Removal	10,000	10,000	11,000	11,000	12,000	12,000	13,000	13,000	14,000	15,000
33	Biological Monitoring	183,000	105,000	110,000	165,000	121,000	128,000	184,000	141,000	148,000	155,000
	REACH SEVEN (PHIPPS), NORTH OF THE LAKE WORTH PIER										
43*	Beach Renourishment Permitting	238,000									
44*	Beach Renourishment Construction			9,000,000							
47*	*Structures Construction*			*3,000,000*							
48*	*Structures Construction Mitigation*			*2,500,000*							
50a	Sea Turtle Monitoring/Beach Tilling/Escarpment Removal	40,000	32,000	32,000	32,000	32,000	41,000	41,000	41,000	41,000	41,000
50b	Beach Tilling	10,000	10,000	11,000	11,000	12,000	12,000	13,000	13,000	14,000	15,000
50c	Escarpment Removal	10,000	10,000	11,000	11,000	12,000	12,000	13,000	13,000	14,000	15,000
51	Biological Monitoring	550,000	105,000	220,000	116,000	121,000	128,000	134,000	141,000	0	0
	REACH EIGHT, SOUTH OF THE LAKE WORTH PIER										
53	Critical Beach Erosion Designation	10,000									
54*	Beach Restoration Permitting										
55*	Beach Restoration Construction										
56	*Beach Restoration Mitigation*				*1,000,000*						
57*	Dune Restoration (R-129 to R-134)	208,000		500,000			1,500,000			1,500,000	
58*	Structures Study (Env. Impact Statement)										
59*	Potential Structures Permitting		200,000								
60*	*Structures Construction*										
61*	*Structures Mitigation*										
62a	Sea Turtle Monitoring	40,000	32,000	32,000	32,000	32,000	41,000	41,000	41,000	41,000	41,000
62b	Beach Tilling	10,000	10,000	11,000	11,000	12,000	12,000	13,000	13,000	14,000	15,000
62c	Escarpment Removal	10,000	10,000	11,000	11,000	12,000	12,000	13,000	13,000	14,000	15,000
63	Biological Monitoring			50,000	100,000	50,000	50,000				
64	Reach 8 Project Engineering Report										
		6,003,000									

309 ACCOUNT, "PAY-AS-YOU-GO"			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
COLUMN SUB-TOTALS:		Permit Required	419,000	547,000	3,798,000	467,000	517,000	12,587,000	551,000	411,000	440,000
	Recommended	Permit Required	869,000	10,212,000	3,958,000	582,000	2,137,000	12,662,000	691,000	2,010,000	530,000

309 ACCOUNT, BONDABLE [ALL APPLICABLE PROJECTS *ITALICIZED* ABOVE]			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
COLUMN SUB-TOTALS:		Permit Required	0	0	1,000,000	0	0	0	0	0	0
	Recommended	Permit Required		9,500,000	2,700,000	0	0	0	0	0	0
LEVELIZED FOR 30 YEARS:			813,333	813,333	813,333	813,333	813,333	813,333	813,333	813,333	813,333

581 ACCOUNT ITEMS [OPERATING]		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
65	Annual Sediment Budget	10,000	11,000	11,000	12,000	12,000	13,000	13,000	14,000	15,000
66	Physical Monitoring	68,000	72,000	75,000	79,000	83,000	87,000	91,000	96,000	101,000
67	Sand Transfer Plant Operating	55,000	320,000	330,000	340,000	350,000	360,000	370,000	380,000	390,000
68	LWI Maint. Implementation Plan Physical Monitoring	19,000	19,000	20,000	21,000	22,000	23,000	24,000	25,000	26,000
69	Mid-Town Physical Monitoring	38,000	38,000	40,000	42,000	45,000	47,000	49,000	52,000	54,000
70	Mid-Town Bch. Project Engineering Report	11,000	11,000	11,000	12,000	12,000	13,000	13,000	14,000	15,000
71	Phipps Ocean Park Project Physical Monitoring	27,000	28,000	29,000	30,000	32,000	34,000	35,000	37,000	39,000
72	Phipps Ocean Park Project Engineering Report	11,000	11,000	11,000	12,000	12,000	13,000	13,000		
73	Reach 8 Project Physical Monitoring	26,000	28,000	29,000	30,000	32,000	34,000	35,000	37,000	39,000
74	Coastal Management Program Operating Expenses	147,348	213,000	220,000	227,000	235,000	244,000	254,000	258,000	262,000

581 ACCOUNT			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
COLUMN SUB-TOTALS:		Permit Required	106,000	107,000	111,000	117,000	123,000	130,000	134,000	128,000	134,000
	Recommended	Permit Required	412,348	751,000	776,000	805,000	835,000	868,000	897,000	913,000	941,000

309 AND 581 ACCOUNTS [CAPITAL + OPERATING], BONDABLE PROJECTS LEVELIZED			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
COASTAL MANAGEMENT PROGRAM GRAND TOTALS		Permit Required	1,338,333	1,467,333	4,722,333	1,397,333	1,453,333	13,530,333	1,498,333	1,352,333	1,387,333
	Recommended	Permit Required	2,094,681	11,776,333	5,547,333	2,200,333	3,785,333	14,343,333	2,401,333	3,736,333	2,284,333

Summary of Costs		
	FY 2012 - FY 2021 RAW TOTAL	**$66,959,098**
	BONDABLE TOTAL	**$12,200,000**
	10-YEAR RAW TOTAL MINUS BONDABLE	**$54,759,098**
	BONDABLE PAYBACK ANNUAL COST	**$813,333**
	AVG. ANN. COST (WITHOUT BONDABLE)	**$5,475,910**
	TOTAL AVG. ANNUAL COST (W/ BOND.)	**$6,289,243**

LAKE WORTH INLET ACTIVITIES, Pending Litigation		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
13	*Sand Transfer Plant Phase II Mitigation*	*2,000,000*								
14	*Sand Transfer Plant Phase II Construction*	*3,850,000*								
21	Incremental Cost for Dry Beach Placement (1 Event)	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
COLUMN SUB-TOTALS:		**6,350,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**

309 AND 581 ACCOUNTS [CAPITAL + OPERATING], RAW			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
COASTAL MANAGEMENT PROGRAM GRAND TOTALS		Permit Required	525,000	654,000	4,909,000	584,000	640,000	12,717,000	685,000	539,000	574,000
	Recommended	Permit Required	1,281,348	20,463,000	7,434,000	1,387,000	2,972,000	13,530,000	1,588,000	2,923,000	1,471,000

Town of Palm Beach

Town Facilities Project Fund (310)

Town Facilities Fund

Revenue and Expense Summary

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Preservation Foundation Donations	10,294	1,420	1,000	2,000	1,000	0.00%
Interest on Investments	200,000	-	-	-	-	0.00%
Miscellaneous	1,055	3,764	-	-	-	0.00%
TOTALS	211,349	5,184	1,000	2,000	1,000	0.00%
Expenses						
Projects	4,744,035	49,689	454,400	-	-	-100.00%
Transfer to Pay-as-you-go Fund (307)	-	-	-	-	200,000	100.00%
TOTALS	4,744,035	49,689	454,400	-	200,000	-55.99%
Total Revenues Over/(Under) Expenses	(4,532,686)	(44,505)	(453,400)	2,000	(199,000)	
Beginning Fund Equity	5,550,325	1,017,639	973,134	973,134	975,134	
ENDING NET ASSETS	1,017,639	973,134	519,734	975,134	776,134	

Revenues

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

Preservation Foundation Donations:
Represents donations for Town Hall Renovations.

Miscellaneous:
This item represents revenue received for FPL rebates.

Expenditures

Transfer to Pay-as-you-go Fund (307):
This budget item is intended to address projects in facilities that are beyond the routine capability of the operating (maintenance/repair) budget, but not large enough to be major capital projects of their own. Rehabilitation or renovation of different building components (roofs, interior finishes, plumbing, HVAC, etc) are anticipated. One such project already identified for next year would be the renovation of all the restrooms in the Public Works facility, to include replacement of finishes and fixtures.

Projects:
This amount represents Town Facilities project expenditures.

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Town of Palm Beach

Accelerated Capital Fund (312)

2010A Accelerated Capital Projects Fund

Revenue and Expense Summary

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Interest on Investments	394,988	123,235	100,000	92,000	80,000	-20.00%
Bond Proceeds	43,525,618	-	-	-	-	0.00%
TOTALS	43,920,606	123,235	100,000	92,000	80,000	-20.00%
Expenses						
Debt Service Costs	546,496	-	-	-	-	0.00%
Transfer 2010B Worth Ave Bond Fund (313)	-	805,956	-	-	-	0.00%
Projects(a)	2,636,580	2,428,899	37,493,974	13,000,000	24,797,910	-33.86%
TOTALS	3,183,076	3,234,855	37,493,974	13,000,000	24,797,910	-33.86%
Total Revenues Over/(Under) Expenses	40,737,530	(3,111,620)	(37,393,974)	(12,908,000)	(24,717,910)	
Beginning Fund Equity	-	40,737,530	37,625,910	37,625,910	24,717,910	
ENDING NET ASSETS	40,737,530	37,625,910	231,936	24,717,910	-	

(a) FY2013 projects are funded with unexpended roll-over balances from FY2012 and/or appropriations of fund balances approved by Town Council resolution.

Revenues

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

Bond Proceeds:
Represents funding for 2010A Bond Issue Projects.

Expenditures

Debt Service Costs:
Debt service costs for 2010A Bond Issue.

Transfer 2010B Worth Avenue Bond Fund (313):
This transfer represents the Town's share of Sanitary and Storm Sewer improvement for Worth Avenue.

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

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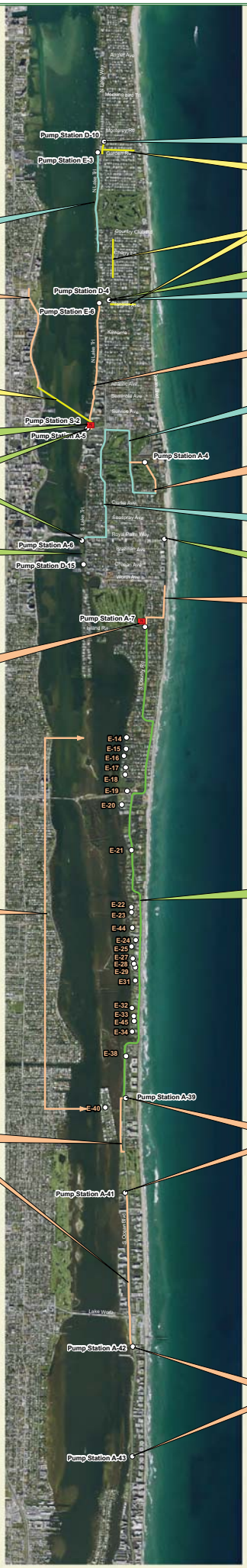
Town of Palm Beach

Accelerated Capital Improvement Program



D-10 Pump Station Improvements
Upgrade Existing Stormwater Pump Station
(FUTURE PROJECT)

North Lake Way & Laurian Lane Infrastructure Improvements
Construction: Aug. - Dec. 2011; May - June 2012
Construct New Stormwater Pipes Including Infrastructure Improvements

E-3, Garden Road to Cherry Lane, Force Main Replacement
Replace existing 12 - IN FM with new 12 - IN FM
(FUTURE PROJECT)

North Lake Way & Tangier Infrastructure Improvements
Construction: July - Dec. 2011
Construct New Stormwater Pipes Including Infrastructure Improvements

D-4 Pipe Repair
Construction: June - Aug. 2012
Minor Repairs to Stormwater System in D-4 Basin

North Flagler Drive Force Main
Construction: April - Nov. 2013
Construct New Force Main in West Palm Beach

D-4 Pump Station Improvements
Upgrade Existing Stormwater Pump Station
(FUTURE PROJECT)

E-6, Bradley Park to Tangier Avenue, Force Main Replacement
Construction: April - Oct. 2013
Replace existing 12-in FM with new 12-in FM

Subaqueous Force Main Crossing
Construction Feb. - Oct. 2011
Replacement of Existing Force Main with Alternate Route

Barton Avenue to Bradley Park Force Main Replacement
Replace existing 20 - IN FM with new 20 - IN FM
(FUTURE PROJECT)

Pump Station S-2 Inline Booster Station
Construction: May - Nov. 2012
Construct new Inline Station
to replace Pump Station S-2

Pinewalk Force Main Replacement
Construction: April - Nov. 2013
Take existing 8 - IN FM out of service
and construct new 8 - IN FM

Pump Stations A-5 & A-6 Improvements
Construction: July - Nov. 2012
Upgrade Existing Pump Stations

A-6 to Royal Poinciana Way Force Main Replacement
Replace existing 16 - IN FM with new 16 - IN FM
(FUTURE PROJECT)

D-15 (D-6 & D-7) Pump Station Rehabilitation
Construction: April - Nov. 2012
Upgrade Existing Stormwater Pump Stations

Ocean Outfall Junction Box Rehabilitation
Construction: May - Oct. 2012
Strucural Repairs to Outfall Box Junction

A-7 to Hammon Avenue Force Main Replacement
Construction: April - Nov. 2013
Replace Existing 16-IN FM with New 16-IN FM.

Pump Station A-7 Inline Booster Station
Construction: April - Nov. 2013
Upgrade Existing Pump Station &
Construct New A-7 Inline Booster Station

A-39 to A-7 Force Main Replacement
Construction: April - Nov. 2012
Replace existing 12 - IN FM
with new 18 - IN FM

Ejector Pump Station Upgrades
Construction April - Nov. 2013
Upgrade E-Stations

Pump Stations A-39 & A-41 Improvements
Construction: April - Nov. 2013
Upgrade Existing Pump Stations

A-42 to A-41 & Par-3 to A-39 Force Main Replacement
Construction: April - Nov. 2013
A-42 to A-41: Replace Existing 10-IN FM with New 12-IN FM
Par-3 to A-39: Replace Existing 4 - IN FM with New 16 - IN FM

Town Wide Projects

- Sanitary Gravity Main Replacement Program
  Construction June – Nov. 2012
  Replace deteriorated sanitary pipes at various locations.
- Stormwater Corrugated Pipe Replacement Program
  Construction June – Nov. 2012
  Replace deteriorated stormwater pipes at various locations.
- Street Lighting Improvements
  Construction Oct. – Dec. 2011 & June – Nov. 2012
  Replace existing street lighting with new standard decorative fixtures.
- Traffic Signal Improvements
  Construction July - Oct. 2011; July - Oct. 2012
  Replace existing loops with video detection cameras.
- Telemetry System Improvements
  Construction Aug.– Dec. 2012
  Update the operating system serving the Town's pump stations.

Legend

Proposed Booster Station

Planned Phasing Year

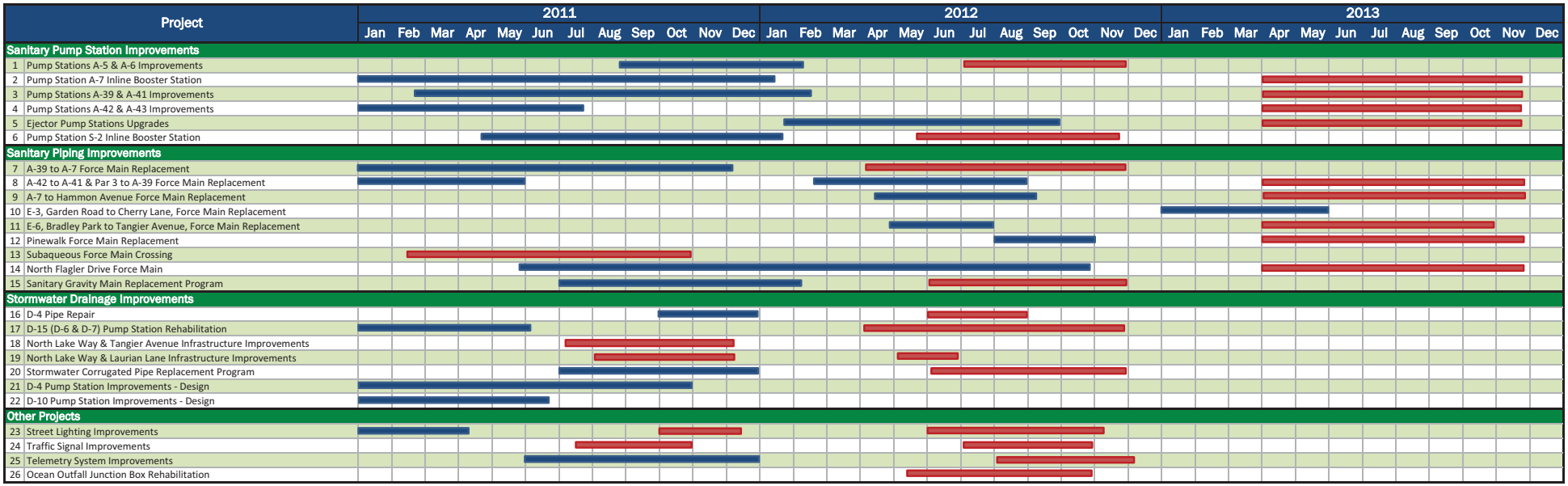
- 2011
- 2012
- 2013
- Future

FM = Forcemain

0 1,000 2,000
Feet

JACOBS

Town of Palm Beach Accelerated Capital Improvements Program
Design and Construction Schedule



Updated June 2012

Town of Palm Beach Accelerated Capital Improvements Program
Budget Report

Program Project	Original 2009 Cost Estimate	2010A Bond Series: Updated Project Estimate	2010A Bond Series: Amount Paid to-date	2010A Bond Series: Percent Complete
Sanitary Pump Station Improvements				
Pump Stations A-5 & A-6 Improvements	$ 150,000	$ 100,000	$ 1,900	
Pump Station A-7 Inline Booster Station	$ 1,465,000	$ 1,465,000	$ 130,836	
Pump Stations A-39 & A-41 Improvements	$ 400,000	$ 400,000	$ 34,165	
Pump Stations A-42 & A-43 Improvements	$ 1,071,000	$ 1,020,000	$ 74,411	
Ejector Pump Stations Upgrades	$ 2,055,000	$ 2,055,000	$ 60,211	
Pump Station S-2 Inline Booster Station	$ 2,300,000	$ 2,190,000	$ 187,944	
Sub-Total Sanitary Pump Stations	*$ 7,441,000*	*$ 7,230,000*	*$ 489,467*	*7%*
Sanitary Piping Improvements				
A-39 to A-7 Force Main Replacement	$ 5,000,000	$ 8,900,000	$ 2,318,115	
A-42 to A-41 & Par 3 to A-39 Force Main Replacement	$ 1,200,000	$ 1,200,000	$ 119,238	
A-43 to A-42 Force Main Replacement	$ 517,000	$ 3,722	$ 3,722	
A-7 to Hammon Avenue Force Main Replacement	$ 524,000	$ 524,000	$ -	
E-3, Garden Road to Cherry Lane, Force Main Replacement	$ 650,000	$ 650,000	$ -	
E-6, Bradley Park to Tangier Avenue, Force Main Replacement	$ 890,000	$ 1,300,000	$ 7,900	
Pinewalk Force Main Replacement	$ 121,000	$ 121,000	$ -	
S-2 Bypass at A-5 Force Main Replacement	$ 55,000	$ -	$ -	
Currie Park to Tamarind Avenue Force Main Replacement	$ 2,070,000	$ -	$ -	
S-2 to Tangier Avenue Force Main Replacement	$ 2,560,000	$ -	$ -	
Cocoanut Row to S. Ocean Blvd. Force Main Replacement	$ 505,000	$ -	$ -	
North Flagler Drive Force Main	$ -	$ 2,250,000	$ 102,180	
Sanitary Gravity Main Replacement Program	$ 1,000,000	$ 975,000	$ 51,894	
Sub-Total Sanitary Collection System	*$ 15,092,000*	*$ 15,923,722*	*$ 2,603,049*	*16%*
Stormwater Drainage Improvements				
D-4 Pipe Repair	$ 700,000	$ 10,154	$ 10,154	
D-15 (D-6 & D-7) Pump Station Rehabilitation	$ 3,690,000	$ 7,000,000	$ 2,506,345	
North Lake Way & Laurian Lane Infrastructure Improvements	$ 885,000	$ 975,000	$ 835,825	
Stormwater Corrugated Pipe Replacement Program	$ 1,000,000	$ 900,000	$ 52,350	
D-4 Pump Station Improvements - Design	$ 105,000	$ 165,000	$ 111,086	
D-10 Pump Station Improvements - Design	$ 50,000	$ 130,000	$ 120,672	
Sub-Total Drainage Improvements	*$ 6,430,000*	*$ 9,180,154*	*$ 3,636,432*	*40%*
Other Projects				
Street Lighting Improvements	$ 1,780,000	$ 1,808,730	$ 421,475	
Worth Avenue Improvements	$ 998,000	$ 805,956	$ 805,956	
Program Administration	$ 720,000	$ 719,960	$ 278,802	
ECR Pelletizer - Biosolids Improvements	$ 1,241,000	$ -	$ -	
Telemetry System Improvements	$ -	$ 400,000	$ 35,979	
Traffic Signal Improvements	$ 370,000	$ 370,000	$ 282,844	
Ocean Outfall Junction Box Rehabilitation	$ 265,000	$ 265,000	$ -	
Accounting and Auditing	$ -	$ 30,000	$ 8,500	
Sub-Total Other Projects	*$ 5,374,000*	*$ 4,399,646*	*$ 1,833,556*	*42%*
Completed Projects				
Subaqueous Force Main Crossing	$ -	$ 1,113,700	$ 1,083,987	
North Lake Way & Tangier Avenue Infrastructure Improvements	$ 1,215,000	$ 1,407,000	$ 1,334,624	
Accelerated Capital Improvement Program Phasing Plan	$ -	$ 22,000	$ 19,390	
Sub-Total Completed Projects	*$ 1,215,000*	*$ 2,542,700*	*$ 2,438,001*	*96%*
Future Bond Projects				
A-6 to Royal Poinciana Way Force Main Replacement	$ 1,200,000			
Barton Avenue to Bradley Park Force Main Replacement	$ 1,000,000			
D-4 Pump Station Improvements - Construction	$ 1,515,000			
D-10 Pump Station Improvements - Construction	$ 1,965,000			
Sub-Total - Future Projects	*$ 5,680,000*			
ACIP PROGRAM BUDGET	**$ 41,232,000**	**$ 39,276,222**	**$ 11,000,505**	*28%*
UNALLOCATED CONTINGENCY		*$ 1,955,778*		

Updated through 6/11/2012

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

PUMP STATIONS A-5 & A-6 IMPROVEMENTS

Budget

Cost Estimate: $100,000

Project Description

This is an in-house project to replace valves and pumps at sanitary pump stations A-5 and A-6.

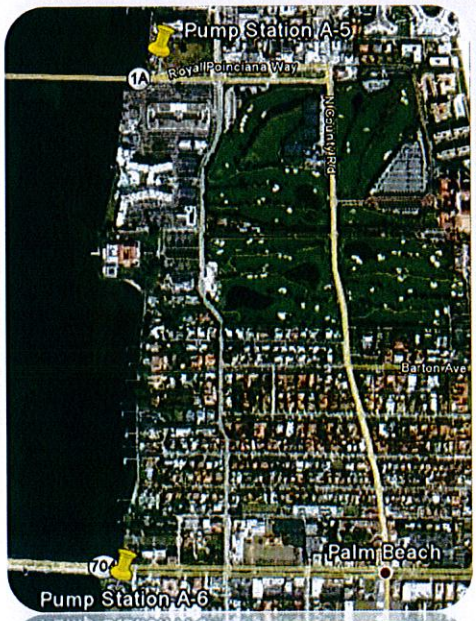
AFFORDABLE TODAY

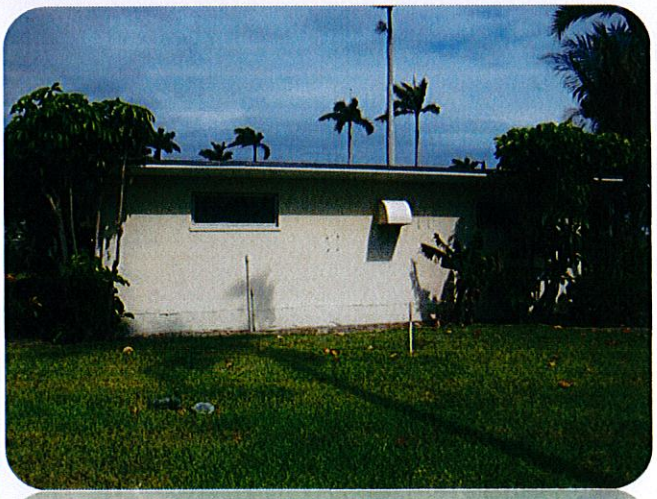
MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

Benefit

This equipment and valve replacement will extend the useful life of the pump stations and defer for many years a major rehabilitation project.





For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	August 2011 – February 2012
Procurement	March 2012 – July 2012
Construction	July 2012 - November 2012

JACOBS® Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

PUMP STATION A-7 INLINE BOOSTER STATION

Budget

Cost Estimate: $1,465,000

Project Description

This project will rehabilitate the existing A-7 sanitary pump station including: replacement and upgrade of mechanical and electrical equipment and wetwell repairs to rehabilitate deteriorated concrete. This project also includes construction of a new in-line booster pump station.

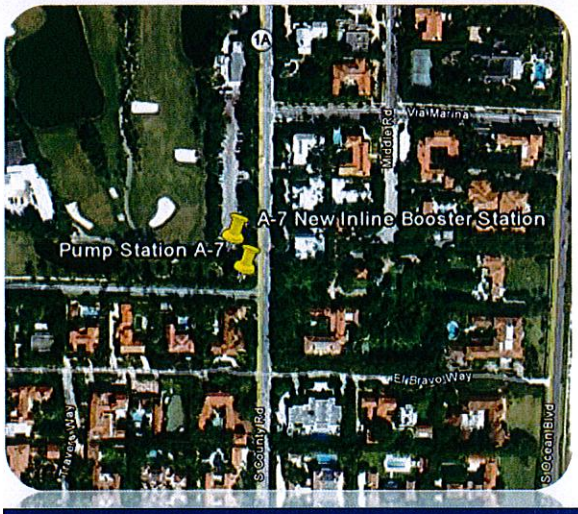
AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

Benefit

Construction of a new in-line station will enable the Town to "boost" the pressure of flows being transmitted from the stations upstream of the A-7 pump station to reach another booster station that is planned for the S-2 master station site. This approach will allow the transportation of 100% of the south end sewage flows north to the shared force main with West Palm Beach and onto the East Regional Water Reclamation Facility.



For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule

Phase	Time Frame
Design	July 2010 – January 2012
Permitting	September 2011 – May 2012
Procurement	October 2012 – December 2012
Construction	April 2013 – November 2013

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

PUMP STATIONS A-39 & A-41 IMPROVEMENTS

Budget

Cost Estimate: $400,000

Project Description

This project will rehabilitate sanitary pump stations A-39 and A-41 to increase pumping capacity, upgrade electrical and mechanical systems, complete structural repairs and convert from dry-pit to submersible stations.

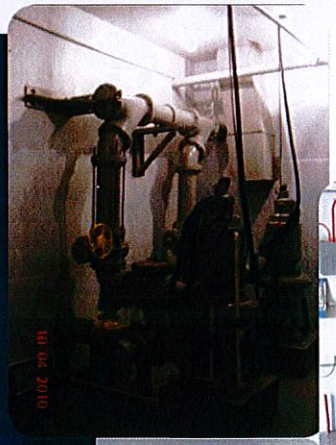
AFFORDABLE TODAY

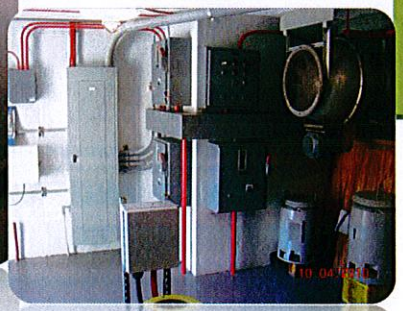
MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

Benefit

This project will increase the reliability of these pump stations by upgrading the wastewater pumps and the electrical and mechanical systems. Completion of any necessary structural repairs and application of wet well coatings will extend the life of the stations. The project will also allow the transportation of 100% of the south end sewage flows north to the shared force main with West Palm Beach and onto the East Regional Water Reclamation Facility.





For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	February 2011 – February 2012
Procurement	October 2012 – January 2013
Construction	April 2013 - November 2013

JACOBS Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

PUMP STATIONS A-42 & A-43 IMPROVEMENTS

Budget

Cost Estimate: $1,020,000

Project Description

This project will rehabilitate sanitary pump stations A-42 and A-43 including increase in pumping capacity, upgrade of the electrical and mechanical systems, minor structural repairs, and conversion from dry-pit to submersible stations.

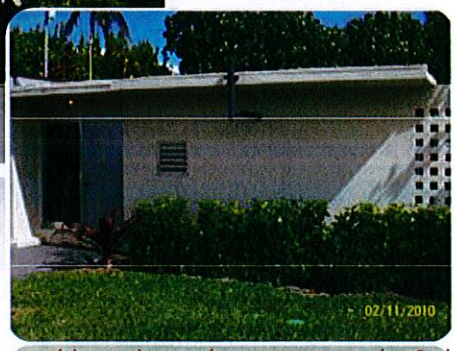
AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

Benefit

This project will increase the reliability of these pump stations by upgrading the wastewater pumps and the electrical and mechanical systems. Completion of any necessary structural repairs and application of wet well coatings will extend the life of the stations. The project will also allow the transportation of 100% of the south end sewage flows north to the shared force main with West Palm Beach and onto the East Regional Water Reclamation Facility.



For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule

Phase	Time Frame
Design	November 2010 - July 2011
Permitting	February 2011 – April 2011
Procurement	October 2012 – January 2013
Construction	April 2013 - November 2013

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

EJECTOR PUMP STATIONS UPGRADES

Budget

Cost Estimate: $2,055,000

Project Description

This project involves development and implementation of a plan to replace or upgrade existing E-stations located throughout the Town. Options include converting to electric submersible, pneumatic pumps, or replacement of stations. A recent study recommended replacing the existing pneumatic driven stations with the same system.

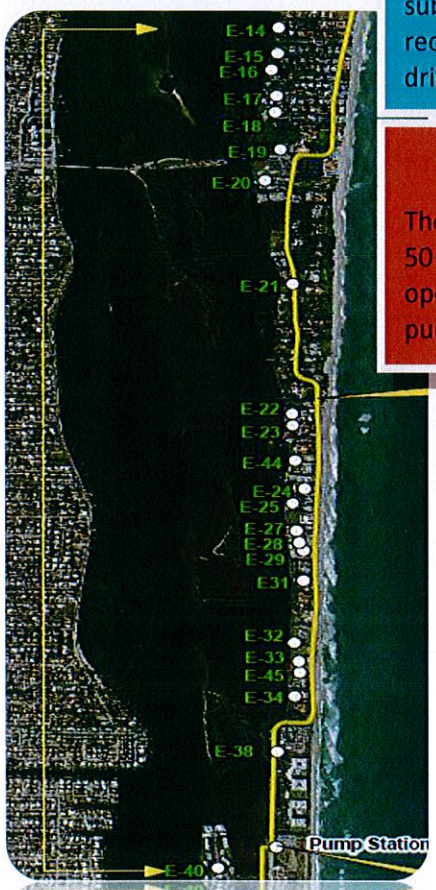
Benefit

The existing sanitary neighborhood stations range in age from 50 to 55 years old. Upgrading these stations will reduce the operation and maintenance costs of the existing pneumatic pump stations.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE



For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	January 2012 - September 2012
Procurement	October 2012 – January 2013
Construction	April 2013 – November 2013

JACOBS Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

PUMP STATION S-2 INLINE BOOSTER STATION

Budget

Cost Estimate: $2,190,000

Project Description

This project involves construction of a new in-line booster pump station at sanitary pump station S-2. The new station will replace the existing wetwell and submersible pump system.

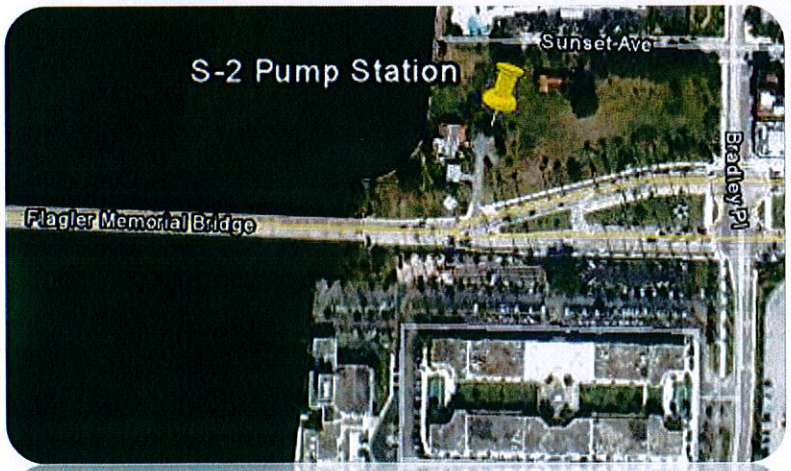
Benefit

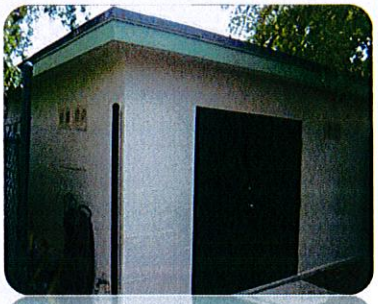
Construction of a new in-line station will enable the Town to abandon Lift Station No. 22 located in West Palm Beach. This will result with operations and maintenance costs savings. The Town had previously budgeted $1,000,000 to upgrade the existing station. By modernizing the station in lieu of upgrading it, the life of the station will be extended and operations costs further reduced.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE





For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	April 2011 – January 2012
Permitting	January 2012 – March 2012
Procurement	January 2012 – April 2012
Construction	May 2012 – November 2012

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

A-39 to A-7 FORCE MAIN REPLACEMENT

Budget

Cost Estimate: $8,900,000

Project Description

This project will replace an existing 12-inch force main with a 18-inch force main from Phipps Ocean Park to the intersection of Clarendon Ave and South Ocean Blvd. From there, a new 18-inch force main to Pump Station A-7 at Everglades Golf Course.

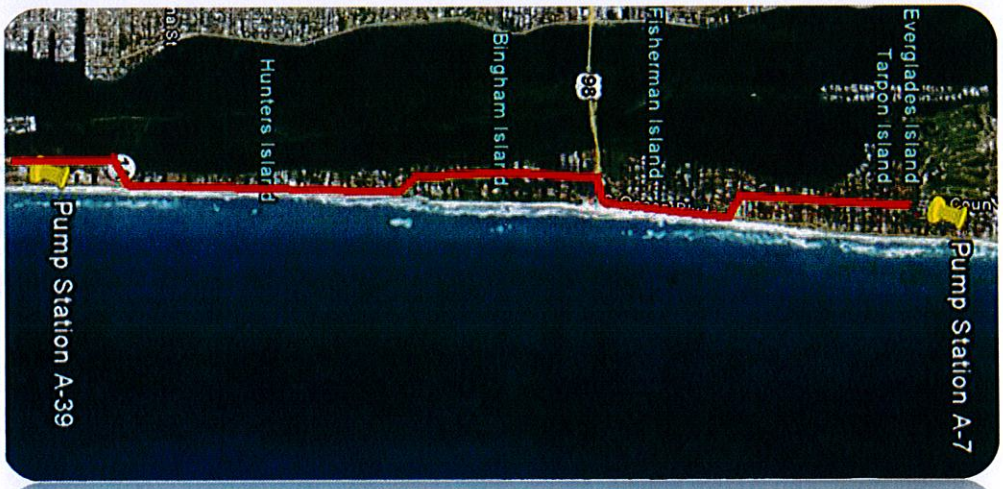
AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

Benefit

This project will replace an aging force main before it breaks and disrupts the roadway and potentially results with environmental impacts. The project will also allow the transportation of 100% of the south end sewage flows north to the shared force main with West Palm Beach and onto the East Regional Water Reclamation Facility.



For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	February 2010 – January 2012
Permitting	May 2011 – February 2012
Procurement	June 2011 – November 2011
Construction	April 2012 – November 2012

JACOBS Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

A-42 to A-41 & Par 3 to A-39 FORCE MAIN REPLACEMENT

Budget

Cost Estimate: $1,200,000

Project Description

This project will replace an existing 4-inch force main with a 16-inch force main from the Par 3 golf course to pump station A-39 at Phipps Ocean Park. The project will also replace the existing 10-inch force main with a 12-inch force main from pump station A-42 at 3000 South Ocean Blvd to station A-41 at the Par 3 golf course.

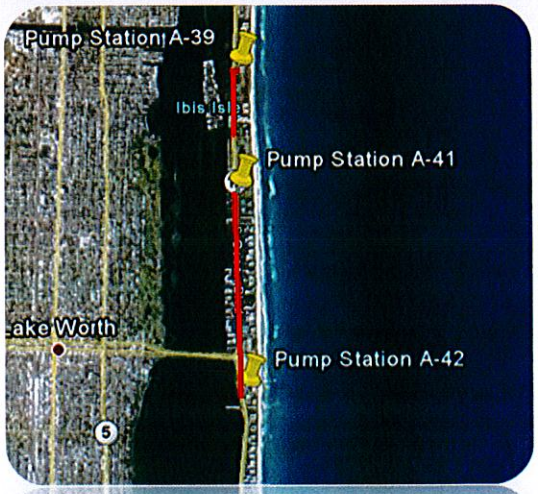
Benefit

This project will replace aging force mains before they break and disrupt the roadway and potentially results with environmental impacts. The project will also allow the transportation of 100% of the south end sewage flows north to the shared force main with West Palm Beach and onto the East Regional Water Reclamation Facility.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE



For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule

Phase	Time Frame
Design	Oct 2010 – May 2011, Feb – Aug 2012
Permitting	February 2011 - October 2011
Procurement	October 2012 - January 2013
Construction	April 2013 – November 2013

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

A-7 to HAMMON AVENUE FORCE MAIN REPLACEMENT

Budget

Cost Estimate: $524,000

Project Description

This project will replace an existing pre-stressed concrete cylinder force main extending from sanitary pump station A-7 to Hammon Avenue.

Benefit

This project will replace an aging force main before it breaks and disrupts the roadway and potentially results with environmental impacts.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	April 2012 – September 2012
Permitting	July 2012 - September 2012
Procurement	January 2013 – April 2013
Construction	April 2013 – November 2013

JACOBS Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

E-3, GARDEN ROAD to CHERRY LANE, FORCE MAIN REPLACEMENT

Budget

Cost Estimate: $650,000

Project Description

This project will replace an existing 12-inch diameter force main with a new 12-inch force main on North Lake Trail north of Garden Avenue to south of Hi-Mount Access Trail.

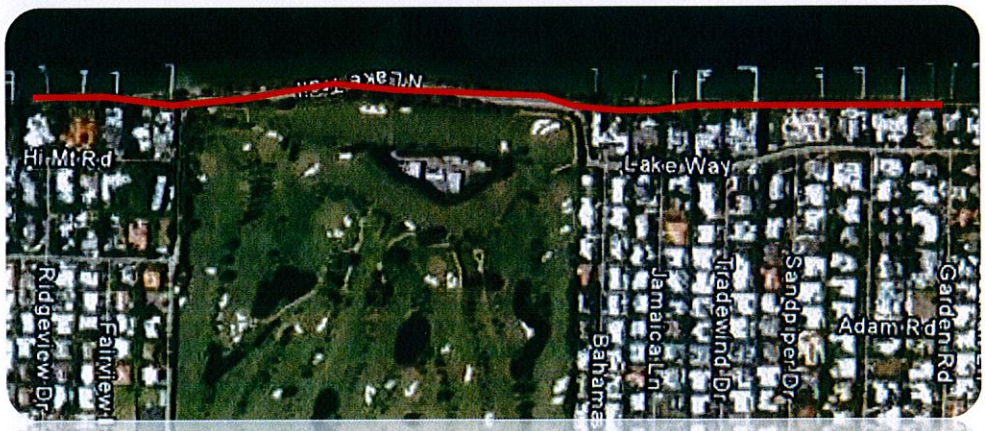
Benefit

This project will replace an aging force main before it breaks and disrupts the roadway and potentially results with environmental impacts.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE



For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	January 2013 - May 2013
Permitting	Future
Construction	Future

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

E-6, BRADLEY PARK to TANGIER AVENUE, FORCE MAIN REPLACEMENT

Budget

Cost Estimate: $1,300,000

Project Description

This project will line an existing 12-inch diameter force main along Lake Trail at 325 Tangier Avenue to Station S-2 in Bradley Park.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

Benefit

This project will renew an aging force main before it breaks and disrupts the roadway and potentially results with environmental impacts.

For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule

Phase	Time Frame
Design	April 2012 – July 2012
Permitting	June 2012 – August 2012
Procurement	October 2012 – January 2012
Construction	April 2013 – October 2013

JACOBS® Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

PINEWALK FORCE MAIN REPLACEMENT

Budget

Cost Estimate: $121,000

Project Description

This project will replace an existing 8-inch diameter force main crossing at the Breakers golf course with a new force main along Pinewalk to the 20-inch diameter force main in South County Road.

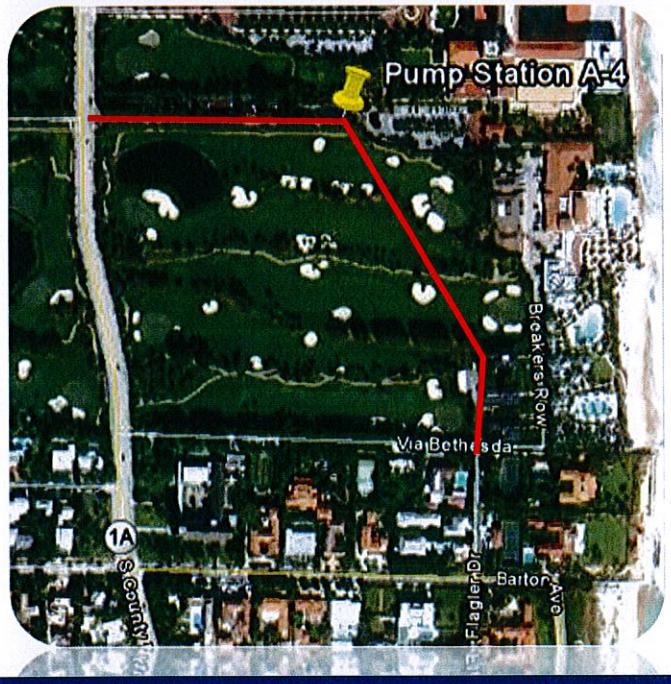
Benefit

This project will replace an aging force main before it breaks and disrupts the roadway and potentially results with environmental impacts.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE



For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	August 2012 – October 2012
Permitting	October 2012 - September 2012
Procurement	January 2013 – April 2013
Construction	April 2013 – November 2013

JACOBS® Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

NORTH FLAGLER DRIVE FORCE MAIN

Budget

Cost Estimate: $2,250,000

Project Description

This involves construction of a new force main in West Palm Beach from Providencia Park to 23rd Street and North Flagler Drive.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

Benefit

This project will provide a link between the new subaqueous Intracoastal Waterway force main and the existing force main leading to the East Central Regional Water Reclamation Facility. The project also serves to provide a redundant route to direct the Town's sewage off the Island.

For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule

Phase	Time Frame
Design	May 2011 – October 2012
Permitting	September 2012 – December 2012
Procurement	November 2012 – February 2013
Construction	May 2013 – November 2013

JACOBS Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

SANITARY GRAVITY MAIN REPLACEMENT PROGRAM

Budget

Cost Estimate: $975,000

Project Description

This project will replace deteriorated sanitary gravity sewer pipes at various locations throughout the Town.

Benefit

This on-going project offers many benefits including: elimination of groundwater infiltration and the cost to treat water at the sewage treatment facility; and elimination of roadway depressions and the associated roadway repair costs.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	July 2011 – February 2012
Procurement	March 2012 – July 2012
Construction	June 2012 - November 2012

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

D-4 PIPE REPAIR

Budget

Cost Estimate: $10,154
(Analysis/Design Only)

Project Description

This project will eliminate infiltration from a stormwater pipe along North Lake Way.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

Benefit

The project will reduce operation and maintenance costs by eliminating the need to pump groundwater. The study analysis determined that it is more cost effective to continue to pumping groundwater in lieu of paying to have the pipes replaced in the D-4 Basin. The study recommended one point repair and repairs to five manholes. This work was included in the Stormwater Corrugated Pipe Replacement Program project.

For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	October 2011 - December 2011
Procurement	March 2012 - May 2012
Construction	June 2012 - August 2012

JACOBS® Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

D-15 (D-6 & D-7) PUMP STATION REHABILITATION

Budget

Cost Estimate: $7,000,000

For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Description

This project will consolidate stormwater infrastructure in the Lakeside Park area. Specifically the existing wetwells will be rehabilitated in Pump Stations D-6 and D-7. The hydraulic driven pumps will be replaced with electric pumps served by new controls and new back-up generators. All new components for the D-6 Station will be consolidated into an existing pump station building. A new control building will be constructed for the D-7 Station near the Peruvian Docks. This will enable the Town to demolish the existing D-15 building located just south of Australian parking lot.

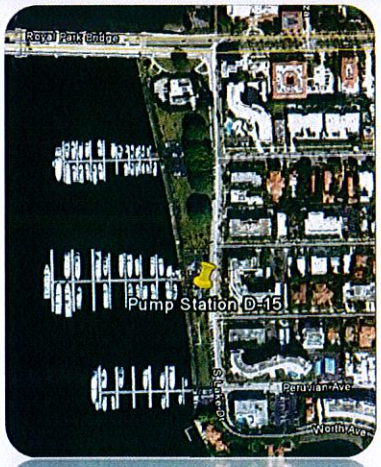
AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

Benefit

Upgrading this stormwater pump station provides the benefits of: increased reliability of the storm pumps; reduced operation and maintenance costs, and additional open space with the deletion of the D-15 building.



Project Schedule

Phase	Time Frame
Design	October 2010 – June 2011
Permitting	November 2010 – March 2011
Procurement	February 2011 – March 2011
Construction	April 2012 – November 2012

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

NORTH LAKE WAY & LAURIAN LANE INFRASTRUCTURE IMPROVEMENTS

Budget

Cost Estimate: $975,000

Project Description

This project includes construction of a new storm sewer, new drainage structures with gutter/curbing, and a new sanitary sewer on Laurian Lane. Construction also includes work on North Lake Way - new 30-inch storm sewer from Garden Road to Via Marlia.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

Benefit

Sewer benefits include elimination of groundwater infiltration and the cost to treat water at the sewage treatment facility; elimination of roadway depressions and the associated roadway repair costs. The drainage construction will improve the drainage capabilities within the road.

For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	January 2010 – April 2011
Procurement	April 2011 - July 2011
Construction - Completed	August – Dec 2011, May – June 2012

JACOBS Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

STORMWATER CORRUGATED PIPE REPLACEMENT PROGRAM

Budget

Cost Estimate: $900,000

Project Description

This project will replace deteriorated corrugated metal storm drainage pipes at various locations throughout the Town.

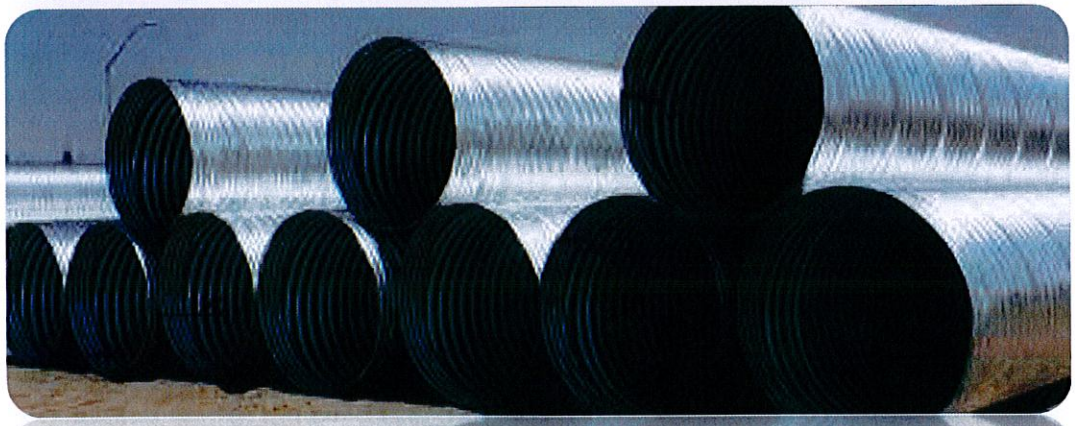
Benefit

This on-going project offers many benefits including: reduces infiltration to pump stations; reduces sand infiltration and resultant loss in storm drainage efficiency; reduces maintenance costs to remove sand; and eliminates pavement depressions.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE



For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	July 2011 - December 2011
Procurement	March 2012 – August 2012
Construction	June 2012 – November 2012

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

D-4 PUMP STATION IMPROVEMENTS

Budget

Cost Estimate:
$165,000 (Design)
$1,515,000 (Construction – Deferred)

Project Description

This project will replace hydraulically driven pumps with electric pumps; upgrade electrical and mechanical systems; and correct any structural deficiencies.

Benefit

Upgrading this stormwater pump station serves to improve the reliability of the Town's drainage system and reduces the potential for flooding.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	November 2010 – December 2011
Permitting	Future
Procurement	Future
Construction	Future

JACOBS Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

D-10 PUMP STATION IMPROVEMENTS

Budget

Cost Estimate:
$130,000 (Design)
$1,965,000 (Construction – Deferred)

Project Description

This project will replace hydraulically driven pumps with electric pumps; upgrade electrical and mechanical systems; and correct any structural deficiencies.

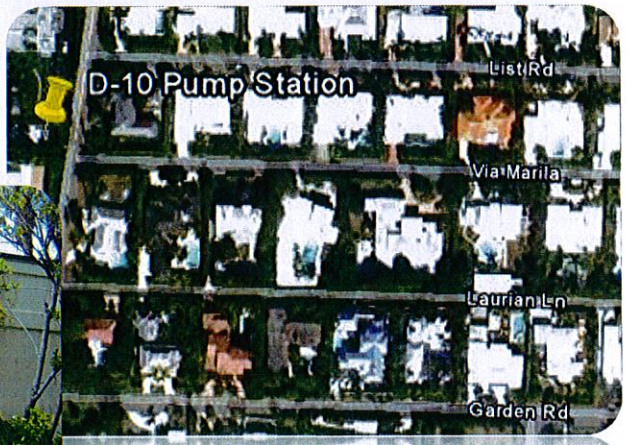
AFFORDABLE TODAY

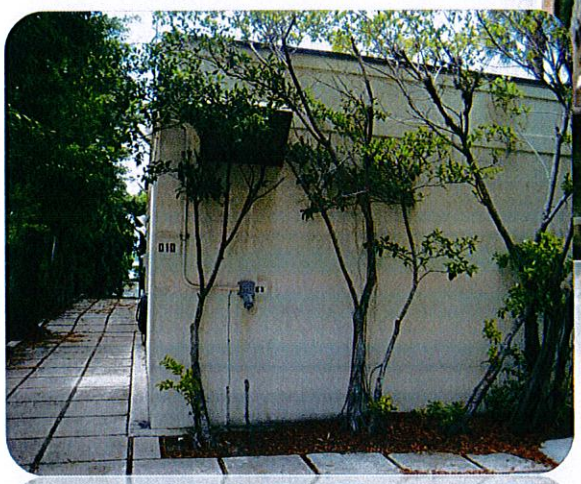
MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

Benefit

Upgrading this stormwater pump station serves to improve the reliability of the Town's drainage system and reduces the potential for flooding.





For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	March 2010 - June 2011
Permitting	Future
Construction	Future

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

STREET LIGHTING IMPROVEMENTS

Budget

Cost Estimate: $1,808,730

Project Description

This project involves replacement of the existing street lighting with new standard decorative fixtures at various locations throughout the Town.

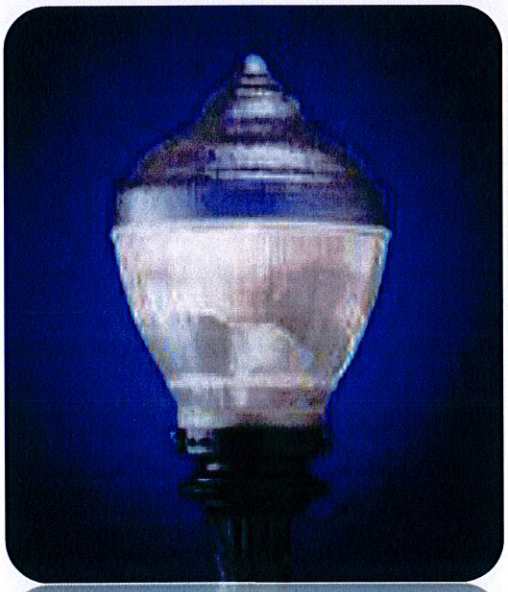
AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

Benefit

Decorative light fixtures will be more consistent throughout Town limits. Aged lights will be replaced with new reducing operation and maintenance costs.



For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	November 2010 – April 2011
Permitting	March 2011 - April 2011
Procurement	April 2011 – August 2011
Construction	Oct – Dec 2011, July – Oct 2012

JACOBS Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

TELEMETRY SYSTEM IMPROVEMENTS

Budget

Cost Estimate: $400,000

Project Description

This project involves assessment of the existing utility telemetry components to determine upgrades needed to improve the Town's ability to monitor, trend, and report overall system performance.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

Benefit

Having accurate real-time data available to operations and maintenance staff will result with quicker resolution of problems and implementation of a more efficient preventative maintenance program.

Telemetry is the heart of internal utility operations.

For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Study	April – May 2011
RFP Preparation	December 2011 – March 2012
Procurement	March 2012 - July 2012
Construction	July 2012 - December 2012

JACOBS Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

TRAFFIC SIGNAL IMPROVEMENTS

Budget

Cost Estimate: $370,000

Project Description

Existing traffic loops will be replaced with video detection cameras at various locations throughout the Town.

Benefit

Systematically upgrading the traffic technology will benefit the Town by having a more reliable system capable of providing historical information as necessary.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Procurement	July 2010 - May 2011
Construction	July – October 2011, July – October 2012

JACOBS® Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

OCEAN OUTFALL JUNCTION BOX REHABILITATION

Budget

Cost Estimate: $265,000

Project Description

This project involves structural repairs to the ocean outfall junction box located at the flag pole at the intersection of South Ocean Boulevard and Royal Palm Way.

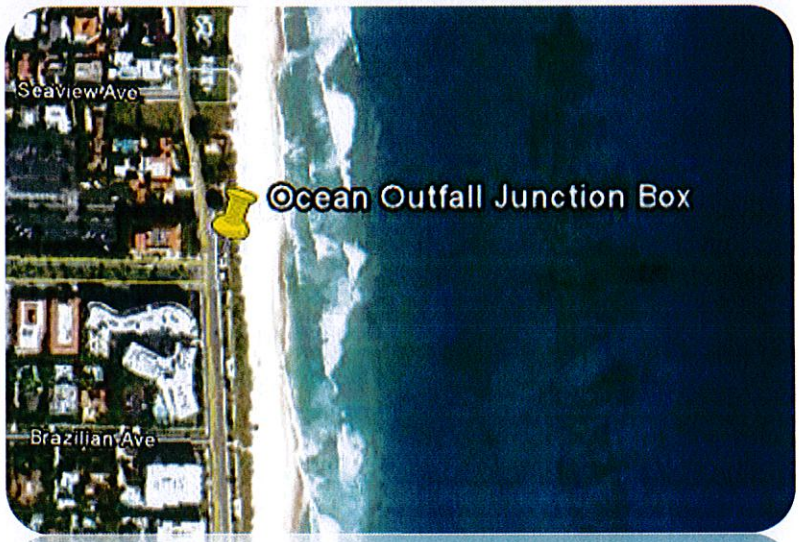
Benefit

This project will preserve and protect the Town's outfall structure for emergency use.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE



For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Procurement	June 2012 – July 2012
Construction	September 2012

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

SUBAQUEOUS FORCE MAIN CROSSING

Budget

Cost Estimate: $1,113,700

Project Description

The project will replace the existing 30-inch force main with a 24-inch force main crossing the Intracoastal Waterway from Bradley Park to Providencia Park in West Palm Beach.

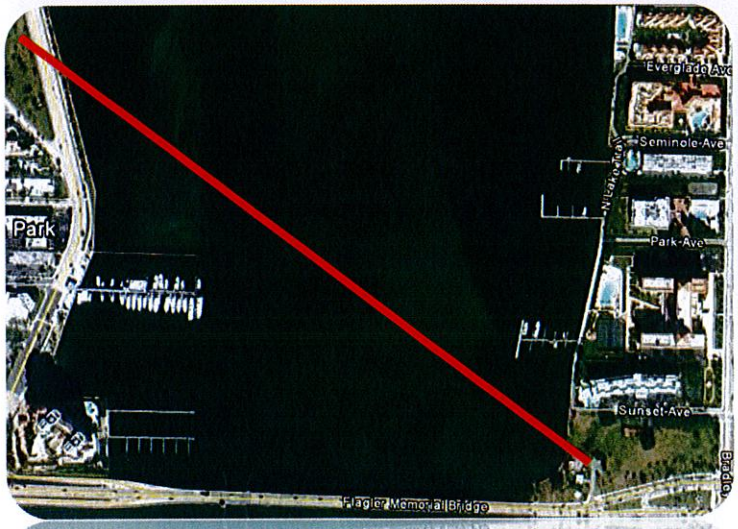
AFFORDABLE TODAY

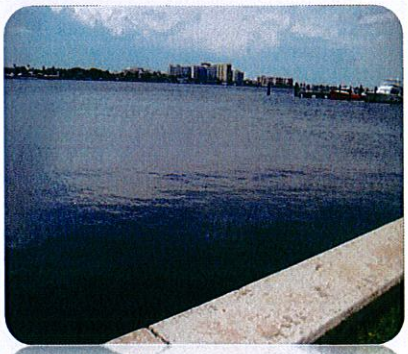
MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

Benefit

This project offers many benefits including: providing the Town with a second route for transferring sewage off the Island; replacement of an existing 35-year old force main; and capital costs savings realized through partnering with the City of West Palm Beach.





For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	March 2010 – September 2010
Permitting	July 2010 – September 2010
Procurement	October 2010 – January 2011
Construction - Completed	February 2011 – October 2011

JACOBS® Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

NORTH LAKE WAY & TANGIER AVENUE INFRASTRUCTURE IMPROVEMENTS

Budget

Cost Estimate: $1,407,000

Project Description

This project includes construction of a new 24-inch diameter storm water trunk line between El Dorado Lane to Plantation Road and along Tangier Avenue. Work specifically includes new drainage line, water main, gravity sanitary sewer, and curbing.

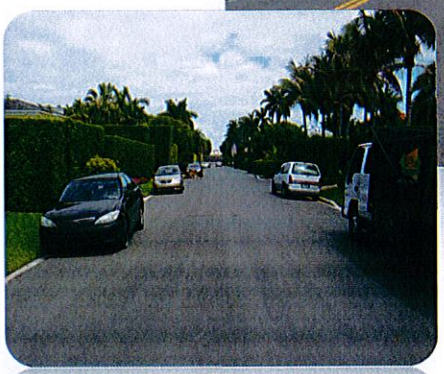
Benefit

Sewer benefits include elimination of groundwater infiltration and the cost to treat water at the sewage treatment facility; elimination of roadway depressions and the associated roadway repair costs. The drainage construction will improve the drainage capabilities within the road.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE



For more information on this project, please contact the Public Works Department at 561.838.5440.

Project Schedule	
Phase	**Time Frame**
Design	January 2010 – October 2010
Procurement	April 2011 – July 2011
Construction - Completed	July 2011 – December 2011

JACOBS® Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

A-6 to ROYAL POINCIANNA WAY FORCE MAIN REPLACEMENT

Budget

Cost Estimate: $1,200,000
(Project Deferred)

Project Description

This project will replace the force main from the A-6 sanitary pump station in Lakeside Park to the intersection of Cocoanut Row and Royal Poinciana Way.

Benefit

This project will replace an aging force main before it breaks and disrupts the roadway and potentially results with environmental impacts.

AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

For more information on this project, please contact the Public Works Department at 561.838.5440.

FUTURE YEAR PROJECT – Due to "other" ACIP projects costing more than estimated funding to construct this project is not available. Funding may be available for design of the force main. If so, design will proceed under this program.

JACOBS® Program Manager

TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT

ACCELERATED CAPITAL IMPROVEMENTS PROGRAM

FACT SHEET

BARTON AVENUE to BRADLEY PARK FORCE MAIN REPLACEMENT

Budget

Cost Estimate: $1,000,000
(Project Deferred)

Project Description

This project will replace two sections of existing 20-inch diameter pre-stressed concrete cylinder force main with a new 20-inch force main between South County Road and Barton Avenue and Royal Poinciana Way and Coconut Row.

Benefit

This project will replace an aging force main before it breaks and disrupts the roadway and potentially results with environmental impacts.

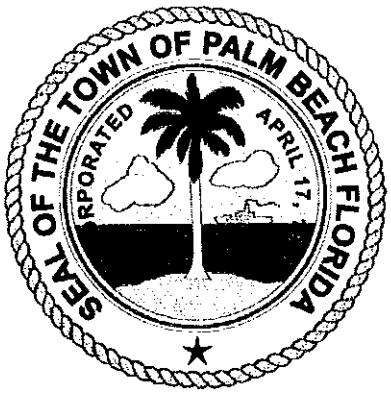
AFFORDABLE TODAY

MAINTAINABLE TOMORROW

SUSTAINABLE IN FUTURE

For more information on this project, please contact the Public Works Department at 561.838.5440.

FUTURE YEAR PROJECT – Due to "other" ACIP projects costing more than estimated funding to construct this project is not available. Funding may be available for design of the force main. If so, design will proceed under this program.



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Town of Palm Beach

Worth Avenue Construction Fund (313)

2010B Worth Avenue Project Fund

Revenue and Expense Summary

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Interest on Investments	16,370	2,104	2,000	2,000	200	-90.00%
Contributions	14,801	66,415	-	-	-	0.00%
Bond Proceeds	13,570,196	268,685	-	-	-	0.00%
Transfer from Pay-as-you-go CIP Fund (307)	-	805,956	-	-	-	0.00%
Transfer from 2010A Bond Fund (312)	-		-	-	-	0.00%
TOTALS	13,601,367	1,143,160	2,000	2,000	200	-90.00%
Expenses						
Debt Service Costs	158,151	-	-	1,691	-	0.00%
Transfer to Worth Ave Maintenance Fund (311)	-	-	63,400	63,400	-	-100.00%
Transfer to 2010B Debt Service (206)	-	-	-	1,485,000	61,909	100.00%
Projects	9,911,085	2,915,491	1,698,400	150,000	-	-100.00%
TOTALS	10,069,236	2,915,491	1,761,800	1,700,091	61,909	-96.49%
Total Revenues Over/(Under) Expenses	3,532,131	(1,772,331)	(1,759,800)	(1,698,091)	(61,709)	
Beginning Fund Equity	-	3,532,131	1,759,800	1,759,800	61,709	
ENDING NET ASSETS	3,532,131	1,759,800	-	61,709	-	

Note: The 2010B outstanding debt was retired by $1,485,000 in December 2011, thereby reducing special assessments to property owners. The remaining balance in this fund will be transferred to the 2010B Debt Service Fund in FY2013.

Revenues

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

Contributions:
Represents contributions for the clock tower for the Worth Avenue project.

Bond Proceeds:
Represents funding for Worth Avenue renovations.

Transfer from 307 CIP Fund:
Represents funding for City of West Palm Beach reimbursed water improvements relating to Worth Avenue renovations.

Transfer from 312 2010A Bond Fund:
Represents funding for Town owned infrastructure relating to Worth Avenue renovations.

Expenditures

Debt Service Costs:
Debt service costs for the 2010B Bond Issue.

Transfer to 311 Worth Avenue Maintenance Fund:
Additional funds to cover Worth Avenue maintenance costs.

2010B Worth Avenue Project Fund

Transfer to 206 2010B Debt Service:
Retirement of 2010B outstanding debt.

Projects:
Worth Avenue Construction Project costs.

Town of Palm Beach

Worth Avenue Assessment District (311)

Worth Avenue Maintenance

Revenue and Expense Summary

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Transfer from Worth Ave Construction Fund (313)	-	-	63,400	63,400	-	-100.00%
Special Assessment Revenue	564,419	989,814	1,058,400	1,065,157	1,130,405	6.80%
Loan Proceeds	97,524	-	-	-	-	0.00%
Interest on Investments	2,783	2,907	1,000	1,000	1,000	0.00%
Donations/Miscellaneous	-	3,546	35,000	16,192	10,000	-71.43%
TOTALS	664,726	996,267	1,157,800	1,145,749	1,141,405	-1.42%
Expenses						
Projects	612,132	-	-	-	-	0.00%
Transfer to Debt Service 2010B (206)	-	865,163	862,713	862,713	779,800	-9.61%
Maintenance Costs	-	89,121	230,687	230,687	217,036	-5.92%
TOTALS	612,132	954,284	1,093,400	1,093,400	996,836	-8.83%
Total Revenues Over/(Under) Expenses	52,594	41,983	64,400	52,349	144,569	
Beginning Fund Equity	-	52,594	94,577	94,577	146,926	
ENDING NET ASSETS	52,594	94,577	158,977	146,926	291,495	

Revenues

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

Loan Proceeds:
Represents funding for Worth Avenue preconstruction costs.

Donations/Miscellaneous:
Represents donations received for Worth Avenue items.

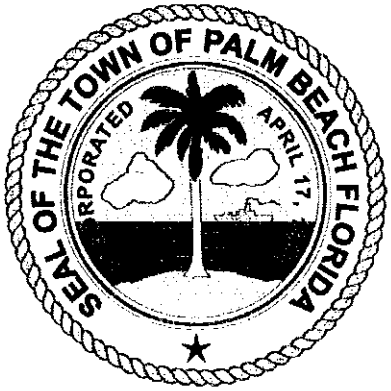
Special Assessment Revenue:
Non Ad Valorem Revenue collected from property owners for Worth Avenue special assessments.

Expenditures

Projects:
Portion of Worth Avenue preconstruction costs incurred prior to 2010B bond issue.

Transfer to Debt Service 206 2010B Fund:
Annual debt service on 2010B Revenue Bonds. Decrease is related to the redemption of a part of the Worth Avenue bonds on 1/1/12.

Maintenance Costs:
Maintenance costs for Worth Avenue.



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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:

- Provide programs and activities at the Recreation Center that reflect both the uniqueness and interests of the community
- Manage slip availability to maximize transient traffic at the Town Docks and set reasonable dockage fees
- Assure that the tennis facilities are operated in a fashion that best serves the community
- Provide a high quality golf experience at a competitive price
- Provide safe, clean, and well-maintained facilities

Revenue and Expense Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Marina	2,776,210	3,087,000	3,087,000	2,975,447	3,237,500	4.88%
Par 3	934,186	1,030,500	1,030,500	1,016,100	1,069,000	3.74%
Tennis	211,979	225,100	225,100	225,100	243,300	8.09%
Recreation Programs	354,811	323,700	323,700	348,100	355,000	9.67%
Investment Earnings	26,922	16,500	16,500	-	16,500	0.00%
Miscellaneous Revenue, Including Donations	31,672	-	-	-	2,250,000	100.00%
TOTALS	4,335,780	4,682,800	4,682,800	4,564,747	7,171,300	53.14%
Expenses						
Salaries and Wages	1,226,627	1,340,100	1,340,100	1,270,725	1,296,582	-3.25%
Employee Benefits	625,654	380,425	380,425	375,881	478,478	25.77%
Contractual	1,022,442	1,129,050	1,203,188	1,114,180	1,158,150	2.58%
Commodities	204,215	218,600	222,395	228,595	231,700	5.99%
Capital Equipment	-	37,000	37,000	37,000	32,000	-13.51%
Other	-	-	-	-	-	0.00%
TOTALS	3,078,938	3,105,175	3,183,108	3,026,381	3,196,910	2.95%
Operating Revenues Over/(Under) Expenses	1,256,842	1,577,625	1,499,692	1,538,366	3,974,390	
Capital Expenses	(12,828)	-	(433,000)	(265,000)	(2,250,000)	
Depreciation	(529,972)	(515,000)	(515,000)	(515,000)	(515,000)	
Gain/(Loss) on disposal of fixed assets	(200)	-	-	-	-	
Transfer to General Fund	(764,338)	(800,000)	(800,000)	(800,000)	(885,000)	
Transfer to Debt Service	1	(125,500)	(125,500)	(125,500)	(128,000)	
Contingency	-	(155,000)	(18,000)	-	(235,600)	
TOTAL REVENUES OVER/(UNDER) EXPENSES	(50,495)	(17,875)	(391,808)	(167,134)	(39,210)	

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

	FY2010	FY2011	FY2012	FY2013
Full Time Equivalent Employees	29.030	27.480	25.710	18.575

Change in FTEs:

- -.17 Reallocation of Public Works employees
- -1.0 Assistant Director of Recreation
- -5.965 Reclassification of part-time positions to temporary

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, monthly, or daily. The marina property offers a variety of amenities - 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 operations, supervision of employees, slip assignments, safety, and the daily collection of revenues in accordance with established policies.

Revenue and Expense Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Annual Leases	2,119,591	2,300,000	2,300,000	2,223,376	2,415,000	5.00%
Seasonal Leases	173,898	200,000	200,000	270,871	210,000	5.00%
Transient Rental	392,698	500,000	500,000	395,000	525,000	5.00%
Electricity	87,568	85,000	85,000	85,000	85,000	0.00%
Waiting List Applic Fee	-	-	-	500	500	100.00%
Ice Sales	196	200	200	200	200	0.00%
Interest on Dock Replacement Reserve	390	1,000	1,000	-	1,000	0.00%
Sales Tax Commissions	481	400	400	400	400	0.00%
Miscellaneous Revenue	1,388	400	400	100	400	0.00%
TOTALS	2,776,210	3,087,000	3,087,000	2,975,447	3,237,500	4.88%
Expenses						
Salaries and Wages	104,753	194,700	194,700	160,100	150,606	-22.65%
Employee Benefits	99,246	62,490	62,490	60,590	63,797	2.09%
Contractual	525,876	576,550	578,319	564,669	616,950	7.01%
Commodities	5,715	11,300	11,300	11,300	11,300	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	735,590	845,040	846,809	796,659	842,653	-0.28%
Operating Revenues Over/(Under) Expenses	2,040,620	2,241,960	2,240,191	2,178,788	2,394,847	

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Revenue

Revenues reported in years prior to FY11 were reported by dock (Australian, Peruvian, and Brazilian) rather than category (annual, seasonal, transient).

Annual Leases:
This category represents revenue from vessels under an annual lease at the Town docks. Increase is due to proposed fee increases and expected occupancy growth.

Seasonal Leases:
This category represents revenue from vessels under a seasonal lease at the Town docks. Increase is due to proposed fee increases and expected occupancy growth.

Transient Rental:
This category represents revenue from transient vessels (those staying on a daily or monthly rate without a long term lease). Increase is due to proposed fee increase and growth in volume.

Electricity:
Use of electricity by dock customers over the 100 amp service included in contracts.

Waiting List Application Fee:
This category represents the $100 application fee to be on the waiting list for annual or seasonal leases.

Ice Sales:
Bags of ice are available for purchase at the Town docks. No appreciable change.

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:
The proposed budget for salaries and wages includes performance based merit pay increases. Decrease reflects the elimination of an Assistant Director position.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Increase represents providing wi-fi to customers instead of having customers pay directly for service.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Assistant Director	-	-	-	0.500	-
Dockmaster	1.000	1.000	1.000	1.000	1.000
Assistant Dockmaster	1.000	1.000	-	-	-
Seasonal Dock Attendant	1.450	1.450	1.480	2.120	1.500
Public Works Employees	0.180	0.180	0.150	0.150	0.130
	3.630	3.630	2.630	3.770	2.630

* Reduction in total FTE due to elimination of one Assistant Director and reclassification of part-time employees to temporary.

PROGRAM: GOLF COURSE

The Par 3 Golf Course is a scenic and challenging facility, featuring holes which range up to 211 yards, with rolling terrain, native landscaping, and lakes. The clubhouse, located across from the first tee and near the full length driving range and putting green, has a full-service pro shop. There is a staff of qualified PGA instructors who conduct adult and junior clinics and private lessons. The Par 3 hosts outings, tournaments, and league play. The maintenance building, located on the west side of South Ocean Blvd., stores all the maintenance equipment needed to groom the golf course.

The Golf Course Manager is responsible for daily supervision of the golf course with the assistance of the Superintendent, Facility Supervisor and a variety of full, part-time and contractual labor service employees. The Manager also administers the golf instruction services (Golf Pro) contract. The cost recovery goal for golf is 100%. Revenues are generated through green fees, cart rentals, club rentals, practice range, and Golf Pro fees.

Revenue and Expense Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Golf Pro Admin Fee	-	12,000	12,000	-	-	-100.00%
Golf Teaching Services	26,314	40,000	40,000	20,000	28,000	-30.00%
Resident Permit Fees	9,337	15,000	15,000	10,000	10,600	-29.33%
Non-resident Permit Fees	5,354	9,000	9,000	6,000	6,100	-32.22%
12 Play Pass - Regular Rate	5,390	6,000	6,000	10,000	10,000	66.67%
12 Play Pass - Guest/Hotel Rate	3,500	8,000	8,000	7,600	8,000	0.00%
12 Play Pass - Resident Rate	3,200	8,000	8,000	7,500	8,000	0.00%
Greens Fees - Regular Rate	309,336	312,000	312,000	330,000	335,000	7.37%
Greens Fees - Guest/Hotel Rate	43,715	45,000	45,000	45,000	47,000	4.44%
Greens Fees - Resident Rate	121,731	172,000	172,000	158,000	163,000	-5.23%
Merchandise Sales	62,386	50,000	50,000	65,000	70,500	41.00%
Food and Beverage Sales	7,242	10,000	10,000	15,000	15,000	50.00%
Riding Cart Rental	128,659	112,000	112,000	128,000	130,000	16.07%
Pull Cart Rental	23,396	27,000	27,000	23,000	26,000	-3.70%
Club Rentals	21,959	22,000	22,000	22,000	25,000	13.64%
Driving Range	72,970	90,700	90,700	78,700	85,700	-5.51%
Driving Range - 10 bucket program	9,420	10,000	10,000	10,000	11,000	10.00%
Programs and Special Events	5,253	1,500	1,500	3,500	5,900	293.33%
Visiting Pro Program	768	2,500	2,500	-	-	-100.00%
Golf Outings	13,856	-	-	5,500	10,000	100.00%
Gift Certificates Sold	244	-	-	6,500	6,500	100.00%
Maint. And Improvement Fee	57,900	75,000	75,000	62,000	65,500	-12.67%
Sales Tax Commission	166	300	300	300	200	-33.33%
Vending Machine Commission	1,557	2,500	2,500	1,500	1,700	-32.00%
Interest Income - Par 3 Renovation	-	-	-	-	-	0.00%
Miscellaneous Revenue	533	-	-	1,000	300	100.00%
TOTALS	934,186	1,030,500	1,030,500	1,016,100	1,069,000	3.74%

Recreation Enterprise Fund

Revenue and Expense Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Expenses						
Salaries and Wages	342,645	353,800	353,800	356,225	368,085	4.04%
Employee Benefits	143,421	101,177	101,177	101,114	145,356	43.67%
Contractual	243,668	306,200	363,278	291,610	292,100	-4.60%
Commodities	148,329	148,300	152,095	158,495	160,900	8.50%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	878,063	909,477	970,350	907,444	966,441	6.26%
Operating Revenues Over/(Under) Expenses	56,123	121,023	60,150	108,656	102,559	

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Revenue

Golf Pro Admin Fee:
Fee paid by Golf Pro as part of annual contract agreement. Per current agreement, this is not a part of the contract.

Golf Teaching Services:
Percentage of lesson fees taught by contracted Golf Pros. Variance reflects anticipated changes in contractual agreement with golf pro.

Resident Permit Fees:
Fee paid by resident for annual pass. Variance due to overestimation of anticipated revenue in FY12.

Non-resident Permit Fees:
Fee paid by non-resident for annual pass. Variance due to overestimation of anticipated revenue in FY12.

12 Play Pass – Regular Rate:
Fee paid for 12 play multi use pass by non-resident. Variance due to anticipated increase in popularity of the 12 Play Pass program.

12 Play Pass – Guest/Hotel Rate:
Fee paid for 12 play multi use pass by guest of Resident or guest at Partner Hotel.

12 Play Pass – Resident Rate:
Fee paid for 12 play multi use pass by Palm Beach Resident.

Greens Fees – Regular Rate:
Fee paid for daily play by non-residents. Variance is due to proposed fee increase and anticipated growth in play.

Greens Fees – Guest/Hotel Rate:
Fee paid for daily play by a guest of resident or guest of a partner hotel. Variance is due to proposed fee increase.

Greens Fees – Resident Rate:
Fee paid for daily play by Palm Beach resident. Variance due to overestimation of anticipated revenue in FY12.

Merchandise Sales:
This figure represents revenue for merchandise sales in the pro shop. Variance is due to anticipated increase in sales.

Food and Beverage Sales:
Variance is due to anticipated increase in beer and wine sales.

Riding Cart Rental:
Fee paid for rental of riding cart. Variance due to anticipated participation increases.

Pull Cart Rental:
Fee paid for rental of pull cart. Variance due to overestimation of anticipated revenue in FY12.

Club Rentals:
Fee paid for use of Town owned rental clubs. Variance due to proposed fee and anticipated participation increases.

Driving Range:
Fee paid for use of golf balls on driving range. Decrease due to overestimation of revenue in FY12and shift to use of range bucket program.

Driving Range – 10 Bucket Program:
Fee paid for multi use purchase of tokens for golf range usage. Variance due to anticipated increased participation in 10 Bucket Program.

Programs and Special Events:
Rate category for special programs and activities. Variance due to increased marketing efforts and anticipated participation increase.

Visiting Pro Program:
Rate category for visiting pro usage of range by PGA pros not under contract to the Town. Currently, all teaching services are managed through the contract.

Golf Outings:
Pre-arranged pre-paid groups. Variance is due to anticipated increase in participation.

Gift Certificates Sold:
This is a pass through account that is offset by an account for gift certificates redeemed. Actual revenue received is reported in accounts where it is spent. (i.e. green fees)

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

Sales Tax Commission:
Discount received from the State of Florida for timely filing and payment of sales tax.

Vending Machine Commission:
All vending machine commission revenue. Variance due to overestimation of anticipated revenue in FY12.

Expenses

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Decrease due to staff performing more tasks and overestimation of costs in FY12.

Commodities:
Variance due to anticipated supply cost increase.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Golf Manager	1.000	1.000	1.000	1.000	1.000
Golf Course Superintendent	1.000	1.000	1.000	1.000	1.000
Golf Course Facility Supervisor	1.000	1.000	1.000	1.000	1.000
Golf Course Mechanic	1.000	1.000	1.000	1.000	1.000
Equipment Operator	1.850	0.750	0.750	1.150	1.200
Golf Laborer	0.540	0.250	-	-	-
Registration Clerk I / PAR 3	2.540	3.420	3.300	1.260	0.400
Golf Course Attendant	-	-	-	0.500	0.775
Public Works Employees	0.140	0.170	0.140	0.140	0.070
	9.070	8.590	8.190	7.050	6.445

* Reduction in total FTE due to reclassification of part-time employees to temporary.

PROGRAM: TENNIS

The Tennis program offers drop-in play, lessons, clinics, mixers, tournaments, special events, and league play for children and adults throughout the year. A total of thirteen (13) Hydrogrid Hartru tennis courts are provided at the Seaview Park and Phipps Ocean Park Tennis Centers. A contractual Head Tennis Professional coordinates the teaching services at both facilities, as well as the retail concession for tennis related merchandise. Assistant Tennis Instructors are hired and compensated by the Head Professional.

The tennis program is supervised by the Assistant Recreation Director. Daily operations are managed by the Facility Supervisor, a Facility Assistant and part time staff. Recreation maintenance personnel provide routine tennis court maintenance services.

Revenue and Expense Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Daily Tennis Court Fees	45,520	51,000	51,000	51,000	52,600	3.14%
Annual Tennis Court Fees	72,933	79,000	79,000	62,000	73,000	-7.59%
12 Play Pass	19,839	18,000	18,000	22,000	22,800	26.67%
Tennis Tournament	6,421	6,500	6,500	6,500	6,700	3.08%
Tennis Pro Admin. Fees	12,000	12,000	12,000	12,000	13,200	10.00%
Tennis Teaching Services	44,624	47,000	47,000	50,500	52,500	11.70%
Facility Rental Fees	-	-	-	11,000	11,000	100.00%
Maintenance & Improvement Fee	7,972	9,100	9,100	7,400	8,800	-3.30%
Merchandise Sales	2,670	2,500	2,500	2,700	2,700	8.00%
TOTALS	211,979	225,100	225,100	225,100	243,300	8.09%
Expenses						
Salaries and Wages	239,898	197,200	197,200	197,200	198,524	0.67%
Employee Benefits	152,423	63,795	63,795	63,614	80,442	26.09%
Contractual	41,536	50,800	50,800	49,000	51,600	1.57%
Commodities	11,534	11,800	11,800	11,800	12,100	2.54%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	445,391	323,595	323,595	321,614	342,666	5.89%
Operating Revenues Over/(Under) Expenses	(233,412)	(98,495)	(98,495)	(96,514)	(99,366)	

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Revenues

Daily Tennis Court Fees:
All revenues related to daily court reservations at tennis facilities. Variance is due to proposed fee increase and anticipated participation increase.

Annual Tennis Court Fees:
All revenues related to annual tennis facility passes. Variance represents a shift in player preference for rate type, particularly the 12 Play Pass.

12 Play Pass:
This figure represents rate paid for 12 play multi use pass. Variance due to underestimation of popularity of this program in FY12 budget.

Tennis Tournament:
Fee paid for participation in various tournaments and special events. Variance due to anticipated increase in participation.

Tennis Pro Admin Fees:
Fee paid by Tennis Pro as part of annual contract agreement. Variance due to modifications in the teaching services contract.

Tennis Teaching Services:
Fee paid to the Town for the use of the courts during lessons as part of Tennis pro contract. Variance due to increased interest in programs and services.

Facility Rental Fees:
All revenues related to fees paid for rental of tennis courts.

Maintenance and Improvement Fee:
Fee paid per court reservation for maintenance and improvement of the tennis facilities. Variance due to player shift from Annual Passes to 12 Play Pass and daily Tennis Court usage.

Merchandise Sales:
Percentage of revenue from merchandise sales as per contract with tennis professional. Variance due to anticipated increase in sales.

Expenses

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Variance due to anticipated services cost increase.

Commodities:
Variance due to anticipated supply cost increase.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Assistant Director	0.500	0.500	0.500	0.250	0.250
Tennis Facility Supervisor	2.000	2.000	2.000	1.000	1.000
Tennis Maintenance Worker	1.000	1.000	1.000	0.500	0.500
Tennis Facility Assistant	1.000	1.000	1.000	1.000	1.000
General Maintenance Worker	0.200	0.200	0.200	-	-
Registration Clerk I / Tennis	1.600	1.600	1.600	1.650	0.320
Laborer	-	-	-	0.100	-
Public Works Employees	0.100	0.100	0.090	0.090	0.080
	6.400	6.400	6.390	4.590	3.150

* Reduction in total FTE due to reclassification of part-time employees to temporary.

PROGRAM: RECREATION CENTER

The Recreation Center offers recreational, enrichment, and athletic programs to the residents and visitors of Palm Beach. Examples of adult programs offered include a variety of fitness/wellness, foreign languages, art, dancing, and cooking, among others. 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 special events. The Recreation Center program also manages the maintenance of the Seaview Park amenities. This includes the coordination, monitoring, and oversight of daily maintenance, preventative maintenance, and special projects.

The Recreation Center is managed by the Assistant Recreation Director. Daily operations are overseen by two Recreation Supervisors who supervise a variety of part-time and contractual staff, in planning, implementing, and evaluating the maintenance, programs and events.

Revenue and Expense Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Youth Program Fees	324,183	290,000	290,000	318,000	324,900	12.03%
Facility Rental Fees	1,724	1,000	1,000	1,000	1,000	0.00%
Adult Program Fees	26,102	31,000	31,000	26,400	26,400	-14.84%
Promotional Merchandise	1,420	1,200	1,200	1,400	1,400	16.67%
Seaview Park Concession	1,382	500	500	1,300	1,300	160.00%
TOTALS	354,811	323,700	323,700	348,100	355,000	9.67%
Expenses						
Salaries and Wages	260,488	330,800	330,800	312,200	338,848	2.43%
Employee Benefits	120,947	72,788	72,788	72,788	98,387	35.17%
Contractual	201,486	184,000	199,051	198,201	189,600	3.04%
Commodities	34,508	44,200	44,200	44,200	44,600	0.90%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	617,429	631,788	646,839	627,389	671,435	6.28%
Operating Revenues Over/(Under) Expenses	(262,618)	(308,088)	(323,139)	(279,289)	(316,435)	

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Revenues

Youth Program Fees:
All revenues related to fees paid for a variety of youth programs. Variance due to more program opportunities, and fee and anticipated participation increases.

Facility Rental Fees:
All revenues related to fees paid for rental of rooms at Seaview Recreation Center.

Adult Program Fees:
All revenues related to fees paid for a variety of adult programs. Variance due to overestimated revenues in FY12.

Promotional Merchandise:
All revenues related to sales of promotional merchandise. Variance due to underestimated revenues in FY12.

Seaview Park Concession:
Proceeds from vending machines at Seaview Park. Variance due to underestimation of anticipated revenue in FY12.

Expenses

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Inflationary increases to recreation contracts, and building maintenance costs such as janitorial, water, and electric.

Commodities:
No Appreciable change.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Assistant Director	0.500	0.500	0.500	0.250	0.250
Recreation Supervisor	2.000	2.000	2.000	2.000	2.000
Tennis Maintenance Worker	-	-	-	0.500	0.500
General Maintenance Worker	0.800	0.800	0.800	-	-
Activity Leader	3.700	3.700	3.700	3.440	1.000
Laborer	-	-	-	0.300	-
Bus Driver	-	-	-	0.480	-
Registration Clerk	-	-	-	0.160	-
Public Works Employees	0.300	0.300	0.270	0.270	0.200
	7.300	7.300	7.270	7.400	3.950

* Reduction in total FTE due to reclassification of part-time employees to temporary.

PROGRAM: ADMINISTRATION

Administrative management responsibilities include providing leadership and organizational management of all Recreation Department operations. The administrative management team is responsible for budget development and control, business plan modifications, department policies and procedures, action planning, record keeping, recruitment, training and development of staff, payroll processing, coordinating/processing work requests, requisitions and contracts. Administration duties also include complaint management and conflict resolution, risk management, enforcement of ordinances, rules and regulations at all Town recreation facilities, and the ongoing assessment and evaluation of Recreation Department facilities, programs and services offered to the community. Department administration is also responsible for the coordination, facilitation, and support of Recreation Advisory Commission meetings and its members. Administrative staff also coordinates communication with the Town Manager and the Mayor and Town Council.

The administrative management team consists of the Director of Recreation & Special Projects, Assistant Recreation Director, and the Office Manager.

Expense Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Salaries and Wages	278,843	263,600	263,600	245,000	240,519	-8.76%
Employee Benefits	109,617	80,175	80,175	77,775	90,496	12.87%
Contractual	9,876	11,500	11,740	10,700	7,900	-31.30%
Commodities	4,129	3,000	3,000	2,800	2,800	-6.67%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	402,465	358,275	358,515	336,275	341,715	-4.62%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Expenses

Salaries and Wages:
The budget for salaries and wages includes performance based merit pay increases. Decrease reflects the elimination of an Assistant Director position.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
Variance due to overestimation in FY12, attributing appropriate costs to divisions, and continued cost efficiencies.

Commodities:
Variance due to attributing appropriate costs to divisions and continued cost efficiencies.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Director of Recreation and Special Projects	1.000	1.000	1.000	0.900	0.900
Assistant Director of Recreation	1.000	1.000	1.000	1.000	0.500
Recreation Office Manager	1.000	1.000	1.000	1.000	1.000
	3.000	3.000	3.000	2.900	2.400

* Reduction in total FTE due to elimination of one Assistant Director.

PROGRAM: CAPITAL PROGRAM

The Capital program was accounted for in a separate fund prior to FY08. For FY08 the Capital Fund and Equipment Replacement Fund were consolidated into the Recreation Enterprise Fund. This program accounts for the capital projects of the Recreation Enterprise Fund.

Expense Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Expenses						
Projects	12,828	-	433,000	265,000	2,250,000	100.00%
TOTALS	12,828	-	433,000	265,000	2,250,000	100.00%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Expenses

Par 3 Clubhouse Project:
Budget includes estimated cost to construct the new Par 3 Golf Course clubhouse. At least $1 million in revenue will be provided by the Par 3 Foundation to help offset project costs. The Foundation will also directly pay for architectural fees.

PROGRAM: DEPRECIATION PROGRAM

The depreciation program was established to account for the depreciation expense for the fixed assets, buildings and other capital assets of the Recreation Enterprise Fund.

Expense Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget
Depreciation	529,972	515,000	515,000	515,000	515,000
TOTALS	529,972	515,000	515,000	515,000	515,000

Program: Equipment Replacement

The Equipment Replacement program was established to provide a means to replace equipment when the end of the useful life has been reached. This program was established within the Recreation Enterprise Fund in FY08 to account for these funds.

Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to keep. Annually, depreciation is budgeted based on the economic life and the replacement cost of the equipment utilized by the fund. These funds are set aside in a reserve to fund future purchases of equipment.

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

The established asset value threshold for inclusion in the program is $2,500 for fixed assets.

Expense Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Capital Outlay	-	37,000	37,000	37,000	32,000	-13.51%
TOTALS	-	37,000	37,000	37,000	32,000	-13.51%

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Budgeted Purchases:	
Mower	28,000
Cart	4,000
	32,000

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TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Jane Struder, Director of Finance

FROM: Jay Boodheshwar, Director of Recreation and Special Projects

SUBJECT: FY 2013 Proposed Fee Schedules - revised

DATE: May 18, 2012

Following up from the April 25, 2012, budget review and the May 2, 2012, Recreation Advisory Commission meeting, the attached final proposed fee schedule includes the suggested fees for fiscal year 2013 for the Tennis Facilities, Recreation Center, Town Docks, and Golf Course. While we are expecting growth in play and participation, the minor fee increases proposed should result in modest revenue gains.

Tennis Facilities

Staff is recommending minor adjustments to the tennis fee schedule, including increases in junior fees, annual passes, daily play fees, and 12 play passes based on the attached rate survey. Two new fees are also recommended, Guest of Resident rate for adults and juniors. To receive this rate the guest must provide a valid out of county ID. The proposed fee increases, along with increased play, are projected to increase tennis revenues by approximately $18,200 from the FY12 budget, an increase of 8%.

Recreation Center

Staff is recommending minor increases in the rental fees for Recreation Center rooms. These rates have not been increased since FY2009.

Town Docks

Staff is recommending a variety of small increases in marina dockage rates. As evidenced in the attached rate survey, the proposed increases are not significant enough to lose our place in the area market. These proposed rate increases, as well as increased occupancy and transient business, are anticipated to increase marina revenues by approximately $150,000 from the FY12 budget, an increase of 5%.

Golf Course

Staff is recommending modest increases to many of the golf fees. A new monthly pass for the winter (November – March) and summer (April – October) is being proposed. This fee adds to the 12 play and the annual pass options. In an effort to sell annual passes, which have been very unpopular, staff is recommending a reduction in fees. The new monthly fees and the reduction of annual passes should encourage more long-term commitment for play, leading to more players making the Par 3 their "home" course. The proposed fee changes, along with increased play, are

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anticipated to increase golf course revenues by approximately $38,500 from the FY12 budget, an increase of 4%.

The slow improvements to the local economy, in conjunction with the results of the survey of competition in the area, indicate the market should be able to bear only modest increases to our fee schedule. Along with these increases, anticipated growth in participation is expected to result in overall revenues increases of approximately $238,500, which is an increase of 5%.

Attachments

c: Peter B. Elwell, Town Manager
Rod Gardiner, Assistant Director of Recreation
Tony Chateauvert, Golf Manager
Kenneth Kooyenga, Dockmaster

Recreation Department - FY 2013 Proposed Fee Schedule
Tennis Division

Fee Classifications	FY- 2012	FY- 2013
Annual Passes		
Annual Pass - Resident Adult	$ 379.50	$ 388.00
Annual Pass - Resident Junior	$ 68.00	$ 75.00
Annual Pass - Resident Family	$ 569.50	$ 581.00
Annual Pass - Non-Resident Adult	$ 712.00	$ 727.00
Annual Pass- Non-Resident Junior	$ 210.00	$ 231.00
Annual Pass - Non-Resident Family	$ 1,028.00	$ 1,049.00
Maint & Improvement Fee - Annual Adult	$ 30.00	$ 30.00
Maint & Improvement Fee - Annual Junior	$ 10.00	$ 10.00
Maint & Improvement Fee - Annual Family	N/A	$ 50.00
12 Play Passes		
Resident Adult	$ 75.00	$ 80.00
Resident Junior	$ 35.00	$ 40.00
Non-Resident Adult	$ 145.00	$ 145.00
Non-Resident Junior	$ 75.00	$ 80.00
Maint & Improvement Fee - 12 Play Pass	$ 6.00	$ 6.00
Daily Court Fees		
Resident Adult	$ 7.50	$ 8.00
Guest of Resident - Adult (requires valid out of county ID)	N/A	$ 11.50
Resident Junior	$ 3.50	$ 4.00
Guest of Resident - Junior (requires valid out of county ID)	N/A	$ 6.00
Non-Resident Adult	$ 14.50	$ 14.50
Non-Resident Junior	$ 7.50	$ 8.00
Maint & Improvement Fee - Daily Play	$ 0.50	$ 0.50
Court Rental Fee (1.5 hr block- during operating hours)	$ 25.00	$ 25.00
Court Rental Fee (1 hr block- during operating hours) **Non operating hour fee reflects required $20 per hour staffing fee.*	$ 35.00	$ 35.00

- All fees listed do not include sales tax.
- Rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions.

Recreation Department - FY 2013 Proposed Fee Schedule
Recreation Center

Facility Rental Fees	FY- 2012	FY- 2013
Meeting Room	$ 65.00	$ 72.00
Auditorium	$ 95.00	$ 105.00
Game Room/Snack Bar	$ 85.00	$ 105.00
Additional Required Supervision	$ 25.00	$ 25.00
Facility Clean up	$ 40.00	$ 45.00
Security Deposit	$ 200.00	$ 250.00

- All fees, with the exeption of the Security Deposit, are hourly rates.

Recreation Department - FY 2013 Proposed Fee Schedule
Town Docks

Rates include "per foot" and "total fee"

Annual Lease (December 1 - November 30)				
	FY- 2012		FY-2013	
Slip Size	Per Foot	Total	Per Foot	Total
50	$ 0.94	$ 17,155.00	$ 0.96	$ 17,520.00
60	$ 0.94	$ 20,586.00	$ 0.96	$ 21,024.00
80	$ 0.98	$ 28,616.00	$ 1.00	$ 29,200.00
100	$ 1.02	$ 37,230.00	$ 1.04	$ 37,960.00
110	$ 1.02	$ 40,953.00	$ 1.04	$ 41,756.00
120	$ 1.06	$ 46,428.00	$ 1.08	$ 47,304.00
130	$ 1.06	$ 50,297.00	$ 1.08	$ 51,246.00
150	$ 1.09	$ 59,677.50	$ 1.11	$ 60,772.50
160	$ 1.09	$ 63,656.00	$ 1.11	$ 64,824.00
172	$ 1.11	$ 69,685.80	$ 1.13	$ 70,941.40
262	$ 1.11	$ 106,149.30	$ 1.13	$ 108,061.90

Seasonal Lease (November 1 - April 30)				
	FY- 2012		FY-2013	
Slip Size	Per Foot	Total	Per Foot	Total
50	$1.53	$13,770.00	$ 1.56	$14,040.00
60	$1.53	$16,524.00	$ 1.56	$16,848.00
80	$1.61	$23,184.00	$ 1.64	$23,616.00
100	$1.67	$30,060.00	$ 1.70	$30,600.00
110	$1.67	$33,066.00	$ 1.70	$33,660.00
120	$1.73	$37,368.00	$ 1.76	$38,016.00
130	$1.73	$40,482.00	$ 1.76	$41,184.00
150	$1.77	$47,790.00	$ 1.80	$48,600.00
160	$1.77	$50,976.00	$ 1.80	$51,840.00
172	$1.80	$55,728.00	$ 1.84	$56,966.40
262	$1.80	$84,888.00	$ 1.84	$86,774.40

Recreation Department - FY 2013 Proposed Fee Schedule
Town Docks

Rates include "per foot" and "total fee"

Transient Winter Daily (November 1 - May 14)				
	FY- 2012		FY-2013	
Slip Size	Per Foot	Total	Per Foot	Total
50	$ 2.76	$ 138.00	$ 2.82	$ 141.00
60	$ 2.76	$ 165.60	$ 2.82	$ 169.20
80	$ 2.78	$ 222.40	$ 2.84	$ 227.20
100	$ 2.90	$ 290.00	$ 2.96	$ 296.00
110	$ 2.90	$ 319.00	$ 2.96	$ 325.60
120	$ 2.95	$ 354.00	$ 3.00	$ 360.00
130	$ 2.95	$ 383.50	$ 3.00	$ 390.00
150	$ 3.00	$ 450.00	$ 3.06	$ 459.00
160	$ 3.00	$ 480.00	$ 3.06	$ 489.60
172	$ 3.00	$ 516.00	$ 3.06	$ 526.32
262	$ 3.00	$ 786.00	$ 3.06	$ 801.72

Transient Winter Monthly (November 1 - May 14)				
	FY- 2012		FY-2013	
Slip Size	Per Foot	Total	Per Foot	Total
50	$ 1.90	$ 2,850.00	$ 1.94	$ 2,910.00
60	$ 1.90	$ 3,420.00	$ 1.94	$ 3,492.00
80	$ 1.95	$ 4,680.00	$ 1.99	$ 4,776.00
100	$ 1.95	$ 5,850.00	$ 1.99	$ 5,970.00
110	$ 1.95	$ 6,435.00	$ 1.99	$ 6,567.00
120	$ 2.00	$ 7,200.00	$ 2.04	$ 7,344.00
130	$ 2.00	$ 7,800.00	$ 2.04	$ 7,956.00
150	$ 2.05	$ 9,225.00	$ 2.09	$ 9,405.00
160	$ 2.05	$ 9,840.00	$ 2.09	$ 10,032.00
172	$ 2.10	$ 10,836.00	$ 2.14	$ 11,042.40
262	$ 2.10	$ 16,506.00	$ 2.14	$ 16,820.40

Recreation Department - FY 2013 Proposed Fee Schedule
Town Docks

Rates include "per foot" and "total fee"

Transient Summer Daily (May 15 - October 31)				
	FY- 2012		FY-2013	
Slip Size	Per Foot	Total	Per Foot	Total
50	$ 1.46	$ 73.00	$ 1.49	$ 74.50
60	$ 1.46	$ 87.60	$ 1.49	$ 89.40
80	$ 1.59	$ 127.20	$ 1.62	$ 129.60
100	$ 1.66	$ 166.00	$ 1.69	$ 169.00
110	$ 1.66	$ 182.60	$ 1.69	$ 185.90
120	$ 1.68	$ 201.60	$ 1.71	$ 205.20
130	$ 1.68	$ 218.40	$ 1.71	$ 222.30
150	$ 1.71	$ 256.50	$ 1.74	$ 261.00
160	$ 1.71	$ 273.60	$ 1.74	$ 278.40
172	$ 1.72	$ 295.84	$ 1.75	$ 301.00
262	$ 1.72	$ 450.64	$ 1.75	$ 458.50

Transient Summer Monthly (May 15 - October 31)				
	FY- 2012		FY-2013	
Slip Size	Per Foot	Total	Per Foot	Total
50	$ 1.22	$ 1,830.00	$ 1.24	$ 1,860.00
60	$ 1.22	$ 2,196.00	$ 1.24	$ 2,232.00
80	$ 1.24	$ 2,976.00	$ 1.26	$ 3,024.00
100	$ 1.30	$ 3,900.00	$ 1.33	$ 3,990.00
110	$ 1.30	$ 4,290.00	$ 1.33	$ 4,389.00
120	$ 1.31	$ 4,716.00	$ 1.34	$ 4,824.00
130	$ 1.31	$ 5,109.00	$ 1.34	$ 5,226.00
150	$ 1.33	$ 5,985.00	$ 1.36	$ 6,120.00
160	$ 1.33	$ 6,384.00	$ 1.36	$ 6,528.00
172	$ 1.34	$ 6,914.40	$ 1.37	$ 7,069.20
262	$ 1.34	$ 10,532.40	$ 1.37	$ 10,768.20

Group (Flotilla) Rate		
Slip Size	FY- 2012	FY-2013
NA	$2.00/foot	10% Off Prevailing

Waiting List Deposit		
	FY- 2012	FY-2013
N/A	$100.00	$100.00

- All fees listed do not include sales tax.

Recreation Department - FY 2013 Proposed Fee Schedule
Golf Course

Fee Classification	FY-12	FY 13	FY12	FY 13	FY 12	FY 13
Winter Season (January 2 - April 1)	**Regular Rate**	**Regular Rate**	**Res Guest/ Hotel Partner**	**Res Guest/ Hotel Partner**	**Resident**	**Resident**
Green Fee	$ 42.00	$ 43.00	$ 37.00	$ 38.00	$ 34.00	$ 35.00
Green Fee (after 1:00 p.m.)	$ 37.00	$ 38.00	$ 34.00	$ 35.00	$ 32.00	$ 33.00
Green Fee (after 2:30 pm.)	$ 25.00	$ 26.00	$ 25.00	$ 26.00	$ 25.00	$ 26.00
Green Fee (9 Holes until 8:30 a.m.and after 2:00 p.m.)	$ 21.00	$ 22.00	$ 19.00	$ 20.00	$ 17.00	$ 18.00
Junior Green Fee	$ 25.00	$ 25.00	$ 22.00	$ 22.00	$ 20.00	$ 21.00
Junior Green Fee (after 3:30 p.m.)	$ 15.00	$ 16.00	$ 15.00	$ 16.00	$ 15.00	$ 16.00
12 Play Pass	$ 420.00	$ 430.00	$ 370.00	$ 380.00	$ 340.00	$ 350.00
Maint & Improvement Fee - Daily Play	$ 3.00	$ 3.00	$ 3.00	$ 3.00	$ 3.00	$ 3.00
Maint & Improvement Fee - 12 Play Pass	$ 36.00	$ 36.00	$ 36.00	$ 36.00	$ 36.00	$ 36.00

Fee Classification	FY-12	FY 13	FY12	FY 13	FY 12	FY 13
Shoulder Season (November 21 - Jan 1 & April 2 - April 29)	**Regular Rate**	**Regular Rate**	**Res Guest/ Hotel Partner**	**Res Guest/ Hotel Partner**	**Resident**	**Resident**
Green Fee	$ 35.00	$ 36.00	$ 32.00	$ 33.00	$ 30.00	$ 31.00
Green Fee (after Noon)	$ 32.00	$ 33.00	$ 30.00	$ 31.00	$ 28.00	$ 29.00
Green Fee (after 3:30pm.)	$ 21.00	$ 22.00	$ 21.00	$ 22.00	$ 21.00	$ 22.00
Green Fee (9 Holes until 8:30 a.m.and after 2:00 p.m.)	$ 19.00	$ 20.00	$ 17.00	$ 18.00	$ 15.00	$ 16.00
Junior Green Fee	$ 20.00	$ 21.00	$ 18.00	$ 19.00	$ 16.00	$ 17.00
Junior Green Fee (after 4:30 p.m.)	$ 10.00	$ 11.00	$ 10.00	$ 11.00	$ 10.00	$ 11.00
12 Play Pass	$ 350.00	$ 360.00	$ 320.00	$ 330.00	$ 300.00	$ 310.00
Maint & Improvement Fee - Daily Play	$ 3.00	$ 3.00	$ 3.00	$ 3.00	$ 3.00	$ 3.00
Maint & Improvement Fee - 12 Play Pass	$ 36.00	$ 36.00	$ 36.00	$ 36.00	$ 36.00	$ 36.00

Fee Classification	FY-12	FY 13	FY12	FY 13	FY 12	FY 13
Summer Season (April 30 - November 20)	**Regular Rate**	**Regular Rate**	**Res Guest/ Hotel Partner**	**Res Guest/ Hotel Partner**	**Resident**	**Resident**
Green Fee	$ 20.00	$ 21.00	$ 18.00	$ 19.00	$ 18.00	$ 19.00
Green Fee (after Noon)	$ 17.00	$ 18.00	$ 15.00	$ 16.00	$ 15.00	$ 16.00
Green Fee (after 3:30pm.)	$ 12.00	$ 13.00	$ 10.00	$ 11.00	$ 10.00	$ 11.00
Green Fee (9 Holes until 8:30 a.m. and after 2:00 p.m.)	$ 12.00	$ 13.00	$ 10.00	$ 11.00	$ 10.00	$ 11.00
Junior Green Fee	$ 12.00	$ 13.00	$ 10.00	$ 11.00	$ 10.00	$ 11.00
Junior Green Fee (after 4:30 p.m.)	$ 10.00	$ 11.00	$ 10.00	$ 11.00	$ 10.00	$ 11.00
12 Play Pass	$ 200.00	$ 210.00	$ 180.00	$ 190.00	$ 180.00	$ 190.00
Maint & Improvement Fee - Daily Play	$ 2.00	$ 2.00	$ 2.00	$ 2.00	$ 2.00	$ 2.00
Maint & Improvement Fee - 12 Play Pass	$ 24.00	$ 24.00	$ 24.00	$ 24.00	$ 24.00	$ 24.00

Recreation Department - FY 2013 Proposed Fee Schedule
Golf Course

Fee Classification	FY-12	FY 13	FY12	FY 13	FY 12	FY 13
Other Fees	**Winter Rate**	**Winter Rate**	**Shoulder Rate**	**Shoulder Rate**	**Summer Rate**	**Summer Rate**
Riding Cart - Single	$ 14.00	$ 14.00	$ 14.00	$ 14.00	$ 10.00	$ 10.00
Riding Cart - after 3:30 and 9 Holes	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 7.00	$ 7.00
Pull Cart	$ 5.00	$ 6.00	$ 5.00	$ 6.00	$ 4.00	$ 5.00
Pull Cart - after 3:30 and 9 Holes	$ 3.00	$ 4.00	$ 3.00	$ 4.00	$ 3.00	$ 4.00
Practice Range						
Small Bucket	$ 5.19	$ 6.00	$ 5.19	$ 6.00	$ 5.19	$ 6.00
Medium Bucket	$ 9.20	$ 10.00	$ 9.20	$ 10.00	$ 8.02	$ 10.00
Large Bucket	$ 12.03	$ 13.00	$ 12.03	$ 13.00	$ 10.00	$ 13.00
10 Large Bucket Program	$ 100.00	$ 110.00	$ 100.00	$ 110.00	$ 90.00	$ 110.00
Club Rentals						
Rental Clubs (Adult)	$ 20.00	$ 21.00	$ 20.00	$ 21.00	$ 15.00	$ 16.00
Rental Clubs (9 holes or Youth)	$ 13.00	$ 14.00	$ 13.00	$ 13.00	$ 10.00	$ 11.00
Special Programs	**Winter Rate**		**Shoulder Rate**		**Summer Rate**	
Outings	10% Off Prevailing		10% Off Prevailing		10% Off Prevailing	
Leagues	10% Off Prevailing		10% Off Prevailing		10% Off Prevailing	
Re-Play Rate	50% Off Prevailing		50% Off Prevailing		50% Off Prevailing	

Fee Classification	FY-12	FY-13	FY-12	FY-13
Annual/Monthly/Summer Passes	**Regular Rate**		**Resident Rate**	
Annual Pass - Single	$ 1,600.00	$ 1,400.00	$ 1,300.00	$ 1,000.00
Annual Pass - Double	$ 2,400.00	$ 1,900.00	$ 1,950.00	$ 1,550.00
Annual Pass - Junior	$ 800.00	$ 800.00	$ 650.00	$ 650.00
Maintenance & Improvement Fee - Annual	$ 400.00	$ 400.00	$ 400.00	$ 400.00
Monthly Pass - Single (Winter: November - March)	N/A	$ 550.00	N/A	$ 450.00
Monthly Pass - Single (Summer: April - October)	N/A	$ 300.00	N/A	$ 250.00
Maint & Improvement Fee - Winter Monthly	N/A	$ 40.00	N/A	$ 40.00
Maint & Improvement Fee - Summer Monthly	N/A	$ 30.00	N/A	$ 30.00

- All fees listed do not include sales tax.
- Rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions.
- Seasons identified may be shortened or lengthend due to market competition.

2013 RECREATION DEPARTMENT TENNIS SURVEY

Includes FY13 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

DAILY FEES				
AGENCY	Daily Resident Junior	Daily Resident Adult	Daily Non-Res. Junior	Daily Non-Res. Adult
Town of Palm Beach*	$ 4.50	$ 8.50	$ 8.50	$ 15.00
Palm Beach Gardens	$ 7.00	$ 8.00	$ 14.00	$ 15.00
Boynton Beach	$ 6.00	$ 8.00	$ 6.00	$ 8.00
Boca Raton	$ 5.00	$ 6.00	$ 9.00	$ 12.00
Village of Wellington	$ 12.00	$ 12.00	$ 15.00	$ 15.00
West Palm Beach	$ 4.00	$ 6.00	$ 6.00	$ 9.00
Delray Beach	$ 5.00	$ 10.00	$ 10.00	$ 15.00

*Includes $0.50 maintenance and improvement fee (M&I)

ANNUAL FEES						
AGENCY	Annual Resident Junior	Annual Resident Adult	Annual Resident Family	Annual Non-Res. Junior	Annual Non-Res. Adult	Annual Non-Res. Family
Town of Palm Beach*	$ 85.00	$ 418.00	$ 611.00	$ 241.00	$ 757.00	$ 1,079.00
Palm Beach Gardens	$ 126.00	$ 330.00	$ 450.00	$ 252.00	$ 660.00	$ 912.00
Boynton Beach	$ 265.00	$ 265.00	$ 397.00	$ 474.00	$ 474.00	$ 662.00
Boca Raton	$ 108.00	$ 373.00	$ 533.00	$ 320.00	$ 1,119.00	$ 1,598.00
Village of Wellington	$ 185.00	$ 445.00	$ 630.00	$ 315.00	$ 650.00	$ 950.00
West Palm Beach	$ 100.00	$ 210.00	$ 310.00	$ 155.00	$ 275.00	$ 445.00
Delray Beach	$ 53.00	$ 344.50	$ 530.00	$ 106.00	$ 598.00	$ 832.00

*Includes maintenance and improvement fee (M&I) of $10 for juniors, $30 for adults, and $50 for family

2013 RECREATION DEPARTMENT GOLF COURSE SURVEY

Includes FY13 proposed rates for TOPB and current rates at surveyed facilities.

The following rates are the highest rates charged during the season which include greens fees and cart fees.

CHAMPIONSHIP COURSES		
Links at Madison Green	$	125.00
Abacoa Golf Course	$	99.00
Palm Beach National	$	80.00
North Palm Beach Country Club	$	109.00
Atlantis Public Course	$	79.00
West Palm Beach Country Club	$	55.00
The Breakers Palm Beach	$	190.00

PAR 3 GOLF COURSES		
Red Reef (9 holes)	$	24.00
Jupiter Dunes	$	26.00
Palm Beach Par 3	$	60.00

2013 RECREATION DEPARTMENT DOCKS SURVEY

Includes FY13 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

ANNUAL LEASE (December 1 - November 30)											
Slip Size	**50**	**60**	**80**	**100**	**110**	**120**	**130**	**150**	**160**	**172**	**262**
Town of Palm Beach	$ 0.96	$ 0.96	$ 1.00	$ 1.04	$ 1.04	$ 1.08	$ 1.08	$ 1.11	$ 1.11	$ 1.13	$ 1.13
Palm Harbor	$ 1.20	$ 1.20	$ 1.60	$ 1.64	$ 1.78	$ 1.76	$ 2.20	$ 2.38	$ 2.40	$ 2.42	$ 2.42
Old Port Cove	$ 1.00	$ 1.10	$ 1.44	$ 1.44	$ 1.48	$ 1.50	$ 1.76	$ 2.80	$ 2.80	$ 2.80	$ 2.80
Rybovich North	N/A	N/A	$ 1.94	$ 1.85	$ 1.80	$ 1.76	$ 1.74	N/A	N/A	N/A	N/A
Rybovich South	$ 1.30	$ 1.25	$ 1.40	$ 1.35	$ 1.35	$ 1.28	$ 1.28	$ 1.64	$ 1.64	$ 1.58	$ 1.36
Rybovich	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ 2.70	$ 2.65	$ 2.60	$ 2.40

SEASONAL LEASE (November 1 - April 30)											
Slip Size	**50**	**60**	**80**	**100**	**110**	**120**	**130**	**150**	**160**	**172**	**262**
Town of Palm Beach	$ 1.56	$ 1.56	$ 1.64	$ 1.70	$ 1.70	$ 1.76	$ 1.76	$ 1.80	$ 1.80	$ 1.84	$ 1.84
Palm Harbor	$ 1.72	$ 1.72	$ 2.16	$ 2.38	$ 2.45	$ 2.46	$ 3.18	$ 3.20	$ 3.20	$ 3.22	$ 3.22
Old Port Cove	$ 1.52	$ 1.62	$ 2.00	$ 2.12	$ 2.26	$ 2.26	$ 2.62	$ 3.02	$ 3.02	$ 3.02	$ 3.02
Rybovich North	N/A	N/A	$ 1.92	$ 1.90	$ 1.78	$ 1.76	$ 1.74	N/A	N/A	N/A	N/A
Rybovich South	$ 1.35	$ 1.30	$ 1.49	$ 1.40	$ 1.42	$ 1.34	$ 1.32	$ 1.72	$ 1.68	$ 1.63	$ 1.46
Rybovich	N/A	N/A	N/A	$ 2.62	$ 2.62	$ 2.64	$ 2.62	$ 3.24	$ 3.24	$ 3.20	$ 3.18

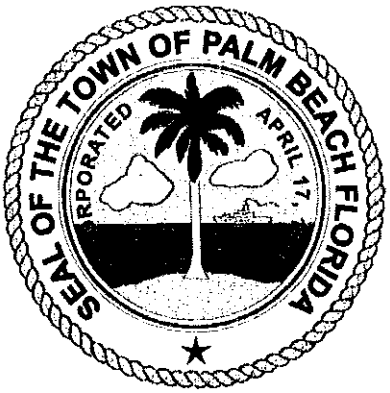
TRANSIENT WINTER DAILY (November 1 - May 14)											
Slip Size	**50**	**60**	**80**	**100**	**110**	**120**	**130**	**150**	**160**	**172**	**262**
Town of Palm Beach	$ 2.82	$ 2.82	$ 2.84	$ 2.96	$ 2.96	$ 3.00	$ 3.00	$ 3.06	$ 3.06	$ 3.06	$ 3.06
Palm Harbor	$ 3.10	$ 3.00	$ 3.40	$ 3.20	$ 3.18	$ 3.14	$ 3.14	$ 3.80	$ 3.80	$ 3.74	$ 3.72
Old Port Cove	$ 2.28	$ 2.38	$ 2.76	$ 3.28	$ 3.28	$ 3.18	$ 3.18	$ 3.50	$ 3.50	$ 3.50	$ 3.50
Rybovich North	N/A	N/A	$ 2.00	$ 2.18	$ 2.00	$ 2.20	$ 2.20	N/A	N/A	N/A	N/A
Rybovich South	$ 1.40	$ 1.35	$ 1.48	$ 1.48	$ 1.52	$ 1.52	$ 1.52	$ 1.78	$ 1.78	$ 1.76	$ 1.76
Rybovich	$ 3.10	$ 3.20	$ 3.28	$ 3.28	$ 3.32	$ 3.32	$ 3.32	$ 3.32	$ 3.26	$ 3.26	$ 3.26

TRANSIENT WINTER MONTHLY (November 1 - May 14)											
Slip Size	**50**	**60**	**80**	**100**	**110**	**120**	**130**	**150**	**160**	**172**	**262**
Town of Palm Beach	$ 1.94	$ 1.94	$ 1.99	$ 1.99	$ 1.99	$ 2.04	$ 2.04	$ 2.09	$ 2.09	$ 2.14	$ 2.14
Palm Harbor	$ 2.00	$ 2.00	$ 2.16	$ 2.38	$ 2.48	$ 2.48	$ 3.14	$ 3.12	$ 3.14	$ 3.12	$ 3.10
Old Port Cove	$ 1.52	$ 1.62	$ 2.04	$ 2.14	$ 2.28	$ 2.28	$ 2.62	$ 3.02	$ 3.02	$ 3.02	$ 3.02
Rybovich North	N/A	N/A	$ 2.00	$ 2.18	$ 2.00	$ 2.20	$ 2.20	N/A	N/A	N/A	N/A
Rybovich South	$ 1.45	$ 1.40	$ 1.59	$ 1.50	$ 1.52	$ 1.44	$ 1.44	$ 1.82	$ 1.82	$ 1.78	$ 1.78
Rybovich	$ 3.05	$ 3.00	$ 3.14	$ 3.05	$ 3.02	$ 3.00	$ 2.98	$ 2.95	$ 2.94	$ 2.92	$ 2.86

TRANSIENT SUMMER DAILY (May 15 - October 31)											
Slip Size	**50**	**60**	**80**	**100**	**110**	**120**	**130**	**150**	**160**	**172**	**262**
Town of Palm Beach	$ 1.49	$ 1.49	$ 1.62	$ 1.69	$ 1.69	$ 1.71	$ 1.71	$ 1.74	$ 1.74	$ 1.75	$ 1.75
Palm Harbor	$ 3.00	$ 3.00	$ 3.00	$ 3.20	$ 3.20	$ 3.20	$ 3.78	$ 3.80	$ 3.80	$ 3.70	$ 3.63
Old Port Cove	$ 2.00	$ 2.10	$ 2.50	$ 2.95	$ 2.90	$ 2.90	$ 2.90	$ 3.30	$ 3.30	$ 3.30	$ 3.30
Rybovich North	N/A	N/A	$ 2.00	$ 2.00	$ 1.80	$ 1.80	$ 1.78	N/A	N/A	N/A	N/A
Rybovich South	$ 1.32	$ 1.32	$ 1.45	$ 1.48	$ 1.48	$ 1.48	$ 1.45	$ 1.68	$ 1.68	$ 1.58	$ 1.54
Rybovich	$ 3.10	$ 3.05	$ 3.18	$ 3.10	$ 3.08	$ 3.08	$ 3.10	$ 3.10	$ 3.08	$ 3.05	$ 3.05

TRANSIENT SUMMER MONTHLY (May 15 - October 31)											
Slip Size	**50**	**60**	**80**	**100**	**110**	**120**	**130**	**150**	**160**	**172**	**262**
Town of Palm Beach	$ 1.24	$ 1.24	$ 1.26	$ 1.33	$ 1.33	$ 1.34	$ 1.34	$ 1.36	$ 1.36	$ 1.37	$ 1.37
Palm Harbor	$ 1.40	$ 1.34	$ 1.74	$ 1.80	$ 1.90	$ 1.90	$ 2.42	$ 2.52	$ 2.62	$ 2.62	$ 2.48
Old Port Cove	$ 1.12	$ 1.22	$ 1.54	$ 1.54	$ 1.65	$ 1.66	$ 1.98	$ 3.08	$ 3.08	$ 3.08	$ 3.08
Rybovich North	N/A	N/A	$ 2.00	$ 2.00	$ 1.80	$ 1.78	$ 1.74	N/A	N/A	N/A	N/A
Rybovich South	$ 1.30	$ 1.30	$ 1.42	$ 1.36	$ 1.36	$ 1.34	$ 1.34	$ 1.62	$ 1.62	$ 1.58	$ 1.54
Rybovich	$ 3.05	$ 3.00	$ 3.15	$ 3.05	$ 3.05	$ 3.00	$ 3.00	$ 2.98	$ 2.98	$ 2.94	$ 2.88

- Rate survey includes electric on a cost per foot.
- Town of Palm Beach rates include up to 100 amps of power. There is an additional charge of $.20 per ft/day for additional 100 amp service.



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Town of Palm Beach

Self Insurance – Risk (501)

PROGRAM: SELF INSURANCE FUND (RISK MANAGEMENT) 501

Mission: This division exists to provide a safe and healthy work environment for all employees, and to minimize the adverse effects of unexpected losses. Ensuring that a Comprehensive Risk Management Program is in place that best protects the interests of the Town and its employees.

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

- Identify exposures and address resolutions
- Determine proper method for insurance coverage by analyzing options
- Manage claims in a manner that serves both the interests of the claimant as well as the Town
- Apply a variety of approaches to control loss and improve personal safety through the following:
  - Safety Training, committees, bulletins, manual and handbook
  - Periodic safety inspections of Town facilities and property
  - Conducting motor vehicle report checks
  - Create various manuals and procedures as needed

Revenue and Expense Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Risk Funding	1,896,226	1,791,507	1,791,507	1,791,507	1,892,780	5.65%
Miscellaneous Revenue	647,330	-	-	-	-	0.00%
Interest on Investments	82,289	50,000	75,000	75,000	75,000	50.00%
TOTALS	2,625,845	1,841,507	1,866,507	1,866,507	1,967,780	6.86%
Expenses						
Salaries and Wages	83,220	82,342	82,342	82,342	83,989	2.00%
Employee Benefits	728,057	495,854	495,854	500,676	517,772	4.42%
Contractual	1,615,899	1,510,211	1,517,183	1,510,511	1,614,611	6.91%
Commodities	1,832	3,100	3,100	3,055	3,055	-1.45%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	2,758	-	-	-	-	0.00%
Other (Contingency)	-	3,000,000	3,000,000	3,000,000	3,000,000	0.00%
TOTALS	2,431,766	5,091,507	5,098,479	5,096,584	5,219,427	2.51%
Total Revenues Over/(Under) Expenses	194,079	(3,250,000)	(3,231,972)	(3,230,077)	(3,251,647)	
Beginning Net Assets	6,669,596	6,863,675	6,863,675	6,863,675	3,633,598	
ENDING NET ASSETS	6,863,675	3,613,675	3,631,703	3,633,598	381,951	

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

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

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Contractual:
The increase is for the anticipated increase in insurance premiums due to the insurance market.

Commodities:
The decrease results from a reduction in membership dues.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Risk Manager	1.000	1.000	1.000	1.000	1.000
Risk Assistant	0.500	-	-	-	-
	1.500	1.000	1.000	1.000	1.000

Town of Palm Beach

Self Insurance – Health (502)

PROGRAM: SELF INSURANCE FUND (HEALTH BENEFIT) 502

This program provides for the management of the employee health insurance program. Responsibilities include: planning, organizing, implementing, and directing the self-insurance fund of the Town's Health Insurance Program. This program also provides certain health insurance benefits for retired employees and their dependents in accordance with State and Federal regulations.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Director of Human Resources	0.150	0.150	0.100	0.100	0.100
Assistant Director of Human Resources	-	-	0.200	0.200	0.200
Office Asst II/OHC	0.050	0.050	0.130	0.120	0.125
Human Resources Coordinator	-	-	-	0.330	0.320
Human Resource Assistant	0.300	0.300	0.050	-	-
Human Resource Analyst	0.600	0.600	0.050	0.050	0.050
	1.100	1.100	0.530	0.800	0.795

Revenue and Expense Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Group Medical	5,073,441	4,544,200	4,544,200	4,684,400	4,912,600	8.11%
Miscellaneous Revenue	60	-	-	-	-	0.00%
Gain/(Loss) on Investments	4,378	5,000	5,000	5,000	5,000	0.00%
TOTALS	5,077,879	4,549,200	4,549,200	4,689,400	4,917,600	8.10%
Expenses						
Salaries and Wages	34,908	38,665	38,665	38,665	52,664	36.21%
Employee Benefits	4,884,341	4,297,279	4,297,279	3,963,063	4,574,436	6.45%
Contractual	39,405	76,400	77,832	75,800	77,180	1.02%
Commodities	526	500	500	500	1,800	260.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other (Contingency)	-	500,000	500,000	-	500,000	0.00%
TOTALS	4,959,180	4,912,844	4,914,276	4,078,028	5,206,080	5.97%
Total Revenues Over/(Under) Expenses	118,699	(363,644)	(365,076)	611,372	(288,480)	
Beginning Net Assets	2,565,197	2,683,896	2,683,896	2,683,896	3,295,268	
ENDING NET ASSETS	2,683,896	2,320,252	2,318,820	3,295,268	3,006,788	

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Revenue

Group Medical:
Group medical includes Town and Employee portions of health care expenses. Increase is due to the actuarially determined funding requirements for the plan.

Gain/(Loss) on Investments:
Gain/(loss) on investments represents revenue earned or investment losses on the investments in the trust.

Expenses

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. The increase is attributed to the creation of the HR Coordinator position which is partially funded by from the health fund. The position was created to bring duties previously performed contractually by Next Generation Enrollment back into the Human Resources Department to improve service and save money.

Employee Benefits:
Employee benefit costs include increases for the health insurance program and for the second year of the hybrid pension plan.

Commodities:
Estimated costs for office supplies

Town of Palm Beach

Equipment Replacement Fund (320)

Equipment Replacement Fund - 320

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

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

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

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

Depreciation Charges by Department
FY2013

Department	Depreciation
Information Systems	$315,902
Human Resources	677
Finance	3,034
Planning, Zoning and Building	21,573
Fire-Rescue	593,043
Police	428,271
Public Works	607,519
Emergency Management	950
Total Depreciation	$1,970,969

Equipment Replacement Fund

Replacement Equipment - FY2013

Department	Cost
Planning/Zoning/Building:	
Automobile	*$15,000*
Microfiche/Scanner/Computer- Digital	*15,000*
Fire-Rescue:	
All Terrain Vehicle	*6,000*
Police:	
(3) Pursuit Vehicles	*115,000*
Vehicle Audio/Video System	*90,000*
Auto Vu License Plate Recognition System	*79,590*
(3) Parking Enforcement Vehicles	*57,000*
(2) Police Motorcycles	*34,900*
(2) Boat Engines	*28,433*
Administrative Police Vehicle	*17,280*
Alarm Receiver	*17,000*
Body Recorder/Transmitter/Receiver	*11,000*
Public Works:	
20 cy Garbage Packer	*195,000*
Utility Truck	*32,000*
Pick-up Truck	*18,000*
Information Systems:	
Computer Equipment	*342,500*
Total Equipment Replacement Fund Expenditures	*$1,073,703*

Equipment Replacement Fund

Revenue and Expense Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Interest on Investments	155,629	129,500	129,500	133,000	135,000	4.25%
Surplus Equipment Proceeds	24,815	30,000	30,000	45,000	30,000	0.00%
Transfer from General and Other Funds	2,204,039	1,859,768	1,859,768	1,859,768	1,970,969	5.98%
TOTALS	2,384,483	2,019,268	2,019,268	2,037,768	2,135,969	5.78%
Expenses						
Capital Outlay-Equipment	298,871	1,033,142	1,333,142	1,200,000	731,203	-29.23%
Capital Outlay-IS Equipment	162,043	283,850	283,850	200,000	342,500	20.66%
TOTALS	460,914	1,316,992	1,616,992	1,400,000	1,073,703	-18.47%
Total Revenues Over/(Under) Expenses	1,923,569	702,276	402,276	637,768	1,062,266	
Contingency	-	(500,000)	(500,000)	-	(500,000)	
Beginning Net Assets	11,748,653	13,672,222	13,672,222	13,672,222	14,309,990	
ENDING NET ASSETS	13,672,222	13,874,498	13,574,498	14,309,990	14,872,256	

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Revenues

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

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.

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Town of Palm Beach

Employees Retirement System (600)

PROGRAM: EMPLOYEES RETIREMENT FUND (600)

Revenue and Expense Summary

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Employer Contributions	7,543,265	7,316,475	3,516,400	3,516,400	3,976,907	13.10%
Employee Contibutions	2,032,726	1,632,262	2,289,641	2,289,641	708,807	-69.04%
Gain/(Loss) on Investments	12,299,325	(50,413)	2,300,000	15,000,000	15,000,000	552.17%
Miscellaneous	-	(29,253)	1,000	5,000	-	-100.00%
State of Florida	819,008	786,402	-	-	-	0.00%
Interest on Investments	1,026,723	1,022,260	1,030,000	1,000,000	1,200,000	16.50%
TOTALS	23,721,047	10,677,733	9,137,041	21,811,041	20,885,714	128.58%
Expenses						
Contractual	12,305,636	14,284,630	17,300,000	15,529,560	16,058,000	-7.18%
TOTALS	12,305,636	14,284,630	17,300,000	15,529,560	16,058,000	-7.18%
Total Revenues						
Over/(Under) Expenses	11,415,411	(3,606,897)	(8,162,959)	6,281,481	4,827,714	
Beginning Net Assets	163,129,393	174,544,804	170,937,907	170,937,907	177,219,388	
ENDING NET ASSETS	174,544,804	170,937,907	162,774,948	177,219,388	182,047,102	

Revenues

Employer Contributions:
The employer contributions are actuarially determined for the hybrid pension plan.

Employee Contributions:
Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate.

Gain/(Loss) on Investments:
This line item reflects the estimated gains on the sale of equities. Projections reflect the 8% return assumption for the fund.

Interest on Investments:
The FY13 budgeted amount represents the anticipated interest to be earned on fixed income investments.

Expenses

Contractual:
This line item reflects anticipated pension payments and operating costs.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Finance Director	-	-	-	-	0.0240
Assistant Finance Director	-	-	-	-	0.0190
Accounting Supervisor	-	-	-	-	0.0230
Accounting Clerk	-	-	-	-	0.0120
Director of Human Resources	-	-	-	-	0.0240
Human Resource Assistant	-	-	-	0.5000	0.3750
Payroll Specialist	-	-	-	-	0.2310
	-	-	-	0.5000	0.7080

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Town of Palm Beach

Health Insurance Trust (610)

PROGRAM: HEALTH INSURANCE TRUST (610)

Revenue and Expense Summary

	FY2011 Actual	FY2012 Budget	FY2012 Adjusted*	FY2012 Projected	FY2013 Budget	% Change
Revenues						
Town Funding	1,533,000	1,493,000	1,493,000	1,493,000	1,769,000	18.49%
Retiree Funding	1,214,833	1,385,800	1,385,800	1,308,000	1,540,500	11.16%
Medicare Part D	94,095	100,000	100,000	85,000	90,000	-10.00%
Miscellaneous Revenue	84,420	-	-	50,000	-	0.00%
Gain/(Loss) on Investme	31,758	315,000	315,000	422,000	422,000	33.97%
TOTALS	2,958,106	3,293,800	3,293,800	3,358,000	3,821,500	16.02%
Expenses						
Salaries and Wages	36,929	38,300	38,300	38,300	54,488	42.27%
Employee Benefits	2,146,819	2,112,144	2,112,144	2,322,345	2,490,415	17.91%
Contractual	125,222	92,800	92,800	91,400	93,110	0.33%
Commodities	228	300	300	-	300	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
TOTALS	2,309,198	2,243,544	2,243,544	2,452,045	2,638,313	17.60%
Total Revenues Over/(Under) Expenses	648,908	1,050,256	1,050,256	905,955	1,183,187	
Beginning Net Assets	17,524,181	18,173,089	18,173,089	18,173,089	19,079,044	
ENDING NET ASSETS	18,173,089	19,223,345	19,223,345	19,079,044	20,262,231	

*FY12 Adjusted includes FY12 adopted budget plus purchase orders written against the FY11 budget but spent against the FY12 budget.

Revenues

Town Funding:
Town's portion of retiree health care expenses; Increase is due to the actuarially determined funding requirements for the plan.

Retiree Funding:
Retiree contribution for health care expenses; Increase is due to the actuarially determined funding requirements for the plan.

Medicare Part D:
Medicare Part D are refunds received from Medicare. A review of Medicare Part D reimbursement for the past four years showed that the average annual reimbursement totaled between $85,000 and $95,000. The decision was made to reduce the budgeted amount to be closer within the range of the reimbursements.

Gain/(Loss) on Investments:
Gain/Loss on investments represents revenue earned or investment losses on the investments in the trust.

Expenses

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

Employee Benefits:
Cost of retiree health care expenditures

Contractual:
Estimated cost for auditing, investment management and other contractual expenditures.

Commodities:
Estimated costs for office supplies.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2012	FY2013
Director of Human Resources	0.050	0.050	0.100	0.100	0.100
Finance Director	0.050	0.050	0.050	0.050	0.050
Assistant Director of Human Resources	0.200	0.200	0.200	0.200	0.200
Human Resource Assistant	0.100	0.100	0.050	-	-
Human Resource Coordinator	-	-	-	0.320	0.330
Human Resource Analyst	0.100	0.100	0.050	0.050	0.050
	0.500	0.500	0.450	0.720	0.730

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 12, 2012

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: H. Paul Brazil, Director of Public Works

Re: Commercial Solid Waste Fee Assessments
Resolution No. 69-2012

Date: June 26, 2012

STAFF RECOMMENDATION

Town staff recommends that the Town Council approve Resolution No. 69-2012, to establish rates for the commercial solid waste fee assessments.

GENERAL INFORMATION

Using the rate analysis methodology approved previously, we have developed non-ad valorem assessment rates for commercial solid waste collection as follows:

	FY 2012	FY 2013
1. Apartments	16.20	14.60/unit/month
2. Low Volume (5 day)	0.030	0.029/sq.ft./year
3. Medium Volume (5 day)	0.199	0.197/sq.ft./year
4. High Volume (5 day)	0.870	0.863/sq.ft./year
5. Low Volume (7 day)	0.033	0.033/sq.ft./year
6. Medium Volume (7 day)	0.222	0.221/sq.ft./year
7. High Volume (7 day)	0.970	0.965/sq.ft./year

Upon approval of these proposed rates, the owners of the properties to be assessed will be notified via the normal distribution of TRIM notices by the County as to the estimated amount of the assessment. Resolution No. 69-2012 sets rates so that the assessment can be calculated for each property. A public hearing will be scheduled for September 2012, during one of the Town Council meetings as required, before final adoption of the proposed rates.

FUNDING/FISCAL IMPACT

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

TOWN ATTORNEY REVIEW

This resolution is consistent with past resolutions that have already been reviewed by the Town Attorney and have been approved for legal form and sufficiency.

Attachment

EB:nb

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

RESOLUTION NO. 69-2012

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

* * * * * *

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

WHEREAS, a rate analysis has been completed; and

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

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

Section 1: The foregoing recitals are hereby ratified and confirmed.

Section 2: The solid waste collection service non-ad valorem assessment rates for Fiscal Year 2012-2013 are hereby adopted as follows:

Apartments	$14.60/Unit/Month
Low Volume (5-day Service)	$0.029/SF/Year
Medium Volume (5-day Service)	$0.197/SF/Year
High Volume (5-day Service)	$0.863/SF/Year
Low Volume (7-day Service)	$0.033/SF/Year
Medium Volume (7-day Service)	$0.221/SF/Year
High Volume (7-day Service)	$0.965/SF/Year

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

Section 4: This Resolution shall become effective October 1, 2012.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 12th day of July 2012.

Gail L. Coniglio, Mayor

David A. Rosow, Town Council President

Robert N. Wildrick, President Pro Tem

William J. Diamond, Town Council Member

ATTEST:

Richard M. Kleid, Town Council Member

Susan A. Owens, MMC, Town Clerk

Michael J. Pucillo, Town Council Member

RESOLUTION NO. 49-2012

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 3.2512 FOR THE TENTATIVE FISCAL YEAR 2013 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 3.1791 TO BE PROVIDED TO THE PROPERTY APPRAISER IN ACCORDANCE WITH F.S. 200.065; ESTABLISHING THE DATE, TIME AND PLACE OF THE FIRST AND FINAL BUDGET HEARINGS TO CONSIDER THE PROPOSED MILLAGE RATES AND TENTATIVE FISCAL YEAR 2013 BUDGET AND DIRECTING THE TOWN MANAGER TO TRANSMIT THIS INFORMATION TO THE PROPERTY APPRAISER OF PALM BEACH COUNTY IN ACCORDANCE WITH THE REQUIREMENTS OF F.S. 200.065.

WHEREAS, F.S. 200.065 requires the Town of Palm Beach to provide specific budgetary information to the Palm Beach County Property Appraiser within thirty-five (35) days of certification of taxable value by the Property Appraiser (July 1st) including its proposed millage rate, its rolled-back millage rate and of the date, time, and place of the First and Final public hearings to be held to consider the proposed millage rate and the tentative budget for Fiscal Year 2013 commencing on October 1, 2012; and

WHEREAS, the Town Council met on July 12, 2012, to review and consider the proposed budget prepared by the Town Manager, including his recommendations pertaining to the proposed millage rate, rolled-back millage rate and the date, time and place of the First and Final public hearings to be held to consider the proposed millage rate and the tentative budget for Fiscal Year 2013 commencing on October 1, 2012, for the purpose of making the necessary taxing authority decisions relative to the requirements of F.S. 200.065.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. The foregoing recitals are hereby ratified and confirmed.

Section 2. The proposed Operating Millage Rate of 3.2512 necessary to Provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2013 General Fund Budget is hereby approved.

Section 3. The computed rolled-back millage rate of 3.1791 to be provided to the Property Appraiser in accordance with F.S. 200.065 is hereby approved.

Section 4. The date, time and place of the first budget hearing to consider the proposed millage rate and tentative budget shall be September 11, 2012, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 5. The date, time and place of the final budget hearing to consider the proposed millage rate and tentative budget shall be September 19, 2012, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 6. The Town Manager is hereby directed to do all things necessary to comply with the requirements of F.S. 200.065, including, but not limited to, the transmittal of the tentative taxing authority decisions contained within this resolution to the Property Appraiser's Office in the appropriate format required.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 12th day of July, 2012.

Gail Coniglio, Mayor	David A. Rosow, Town Council President
	Robert N. Wildrick, Town Council President Pro Tem
	William J. Diamond, Town Council Member
ATTEST:	Richard M. Kleid, Town Council Member
Susan A. Owens, Town Clerk	Michael J. Pucillo, Town Council Member

RESOLUTION NO. 44-2012

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING THE FUND BALANCE POLICY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town desires to revise the Fund Balance Policy consistent with the requirements of Governmental Accounting and Financial Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions;* and

WHEREAS, it is necessary to establish the method to commit fund balance through the adoption of an Ordinance; and

WHEREAS, it is now necessary to formally adopt the policy in order to memorialize the same.

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

Section 1. The foregoing recitals are hereby ratified and confirmed.

Section 2. The attached financial policy pertaining to the Fund Balance marked as Exhibit "A"; incorporated by reference as part of this Resolution is hereby adopted and the Town Manager and Finance Director of the Town are directed to do all things necessary to effectuate the financial policy and to report to the Town Council, or appropriate committee thereof, as may be needed relative to matters pertaining to the same, in order to preserve and enhance the financial interests of the Town of Palm Beach.

Section 3. The effective date of the attached financial policy shall be applied beginning with the preparation of the Town's September 30, 2012 Comprehensive Annual Financial Report.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 12th day of July, 2012.

Gail Coniglio, Mayor	David A. Rosow, Town Council President
	Robert N. Wildrick, Town Council President Pro Tem
	William J. Diamond, Town Council Member
ATTEST:	Richard M. Kleid, Town Council Member
Susan A. Owens, Town Clerk	Michael J. Pucillo, Town Council Member

Town of Palm Beach, Florida

Subject Policy: Fund Balance

Approved: August 9, 2011

Update:

Purpose: The Town hereby establishes and will maintain Fund Balance, as defined herein, in accordance with Governmental Accounting and Financial Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund Balance shall be composed of non-spendable, restricted, committed, assigned and unassigned amounts.

A Fund Balance Policy is adopted to establish a level of funding that protects against unanticipated events that would adversely affect the financial condition of the Town and jeopardize the continuation of necessary public services. The policy also is established to secure and maintain investment-grade credit ratings, meet seasonal shortfalls in cash flow, and guard against revenue shortfalls. Fund balance information is used to identify the available resources for tax stabilization or enhance the financial position of the Town, in accordance with policies established by the Town Council.

This Fund Balance Policy establishes:

a) Fund balance policy for the general fund;
b) Reservations of fund balance for the general fund;
c) The method of budgeting the amount of estimated unrestricted fund balance available for appropriation during the annual budget adoption process (prior to the actual, audited fund balance being known); and
d) Establish a spending order of fund balances.

Fund Balance Policy:

1. Restricted Fund Balance –Amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation will be budgeted and reported in special revenue funds,

capital project funds or debt service funds. There is no restricted fund balance in the General Fund.

2. Committed Fund Balance – Commitment of fund balance may be made for such purposes including, but not limited to, a) major maintenance and repair projects; b) meeting future obligations resulting from a natural disaster; c) accumulating resources pursuant to stabilization arrangements; d) establishing reserves for disasters; and/or e) for setting aside amounts for specific projects or purposes.

   Commitment of fund balance may be made from time-to-time by ordinance ~~or resolution~~ of the Town Council. Commitments may be changed or lifted only by the Town Council taking the same formal action that imposed the constraint originally (ordinance ~~or resolution~~). The use of committed fund balances will be considered in conjunction with the annual budget adoption process or by budget amendment approved by Ordinance of the Town Council during the fiscal year.

3. Assigned Fund Balance – Assignment of fund balance may be a) made for a specific purpose that is narrower than the general purposes of the government itself; and/or b) used to reflect the appropriation of a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

   Assigned fund balance shall reflect management's intended use of resources as set forth in the annual budget (and any amendments thereto). Assigned fund balance may or may not be appropriated for expenditure in the subsequent year depending on the timing of the project/reserve for which it was assigned.

4. Non-Spendable Fund Balance – Non-spendable fund balance is established to report items that are not expected to be converted to cash such as inventory and prepaid items; items not currently in cash form such as the long-term amount of loans and notes receivable; and, items legally or contractually required to be maintained intact.

5. Minimum Level of Unassigned Fund Balance – Unassigned fund balance is the residual classification for the general fund and represents fund balance that has not been restricted, committed or assigned to specific purposes within

the general fund. The Town will maintain a minimum level of 25% of general fund operating expenditures.

If after the annual audit, prior committed or assigned fund balance causes the unassigned fund balance to fall below 25% of general fund operating expenditures, the Town Manager will so advise the Town Council in order for necessary action to be taken to restore the unassigned fund balance to 25% of General Fund operating expenditures.

The Town Manager will prepare and submit a plan to the Town Council, that may include expenditure reductions, revenue increases, use of non-recurring revenues, budget surpluses and excess resources in other funds to restore fund balance to the minimum level. The Town shall take action necessary to restore the unassigned fund balance to acceptable levels within two years.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the Town's policy to reduce restricted amounts first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the Town's policy to reduce committed amounts first, followed by assigned amounts, then unassigned amounts.

Reservations of Fund Balance (General Fund)

Committed Fund Balance – There are no current commitments of fund balance in the General Fund.

Assigned Fund Balance

The Town Council hereby establishes the following assignment of fund balance in the General Fund:

a) East Central Regional Wastewater Treatment Facility Debt Service – A reserve equal to the Town's portion of the future debt service on the 1993 loan for the improvements to the East Central Regional Wastewater Treatment Facility. The reserve will be adjusted annually to reflect the outstanding debt service.

b) Compensated Absence Reserve – To fund the value of accrued compensated absences. The reserve includes accrued vacation, sick time and compensatory time and related payroll tax liability. The reserve 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 estimated pay-outs of eligible accrued vacation, sick and compensatory time and the related payroll tax liability.

c) Assignment to Subsequent Year's Budget – The subsequent year's budget fund balance is assigned by the Town management as set forth in the annual budget (and any amendments thereto) to appropriate a portion of existing unassigned fund balance to eliminate projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

Budgeting

1. Appropriation of Unrestricted Fund Balance – The actual amount of unrestricted fund balance (total of committed fund balance assigned fund balance and unassigned fund balance) is not known until the completion of the annual audit which takes place within six months after the end of the fiscal year being audited. However, an estimate of unrestricted fund balance (also called estimated beginning fund balance) will be made and reported during the annual budget adoption process (June through September) which is prior to the end of the fiscal year, September 30th.

2. Estimated Beginning Fund Balance – In order to achieve the most accurate estimate possible, the Finance Department shall project both Sources of Funds (revenues, prior years unrestricted fund balances carried forward and other financing sources) and Uses of Funds (operating and non-operating expenditures), including accruals, for each governmental fund through September 30th of the current fiscal year. These projections will be shown for each fund in the proposed and final budget documents. The difference between the estimated actual sources of funds and estimated actual uses of funds is the calculated estimated beginning fund balance for the subsequent fiscal year. If planned for use in the subsequent fiscal year, committed and assigned fund balance may be included in the estimated beginning fund balance.

3. Estimated Ending Fund Balance – For the year being budgeted, a calculation of estimated ending fund balance shall be made. This calculation shall be the difference between the budgeted sources of funds and the budgeted uses of funds as described above.

If after the annual audit, the actual general fund unassigned fund balance is greater than 25% of operating expenditures in the general fund, the excess may be used in one or a combination of the following ways:

a) Left in the general fund to earn interest and roll forward into the subsequent year's beginning fund balance;
b) Appropriated by the Town Council for a one-time expenditure or opportunity that does not increase recurring operating costs; or
c) Temporary revenue shortfalls or unpredicted one-time expenditures due to a severe economic downturn or other major event(s) affecting the General Fund.

Spending Order of Fund Balances: The Town will use excess unassigned fund balance first before spending any of the unassigned fund balance below 25%.

Annual Review and Determination of Fund Balance Policy: Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process, and the estimated amounts of restricted, committed assigned, non-spendable and minimum level of unassigned fund balance shall be determined during this process. The Town Manager will report the preliminary status of fund balance in the annual budget.

Responsibility: It will be the responsibility of the Town Manager and the Finance Director to implement this policy.

Effective Date: This policy shall take effect immediately upon adoption and will be applied beginning with the preparation of the Town's September 30, 2012 Comprehensive Annual Financial Report and adoption of the Town's Fiscal Year 2012-2013 Budget.

Update: Update shall take effect immediately upon adoption and will be applied with the preparation of the Town's September 30, 2013 Comprehensive Annual Financial Report.

DEFINITIONS

Fund Balance – As defined by the Governmental Accounting, Auditing and Financial Reporting of the Government Finance Officers Association, fund balance is "The difference between assets and liabilities reported in a governmental fund."

Non-Spendable Fund Balance – Amounts that are (a) not in a spendable form or (b) legally or contractually required to be maintained intact. "Not in spendable form" includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as long-term amount of loans and notes receivable, as well as property acquired for resale. The principal of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

Restricted Fund Balance – Amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations or other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts that can be used only for the specific purposes determined by a formal action (ordinance ~~or resolution~~) of the Town Council. Commitments may be changed of lifted only by the Town Council taking the same formal action (ordinance ~~or resolution~~) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned Fund Balance – Includes spendable fund balance amounts established by management of the Town that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned Fund Balance - Unassigned fund balance is the residual classification for the general fund and represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the general fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

Unrestricted Fund Balance – The total of committed fund balance, assigned fund balance and unassigned fund balance.

Reservations of Fund Balance – Reserves established by the Town Council or by Town Management.