



# TOWN OF PALM BEACH

Town Manager's Office

TENTATIVE -  
SUBJECT TO  
REVISION

## SPECIAL TOWN COUNCIL MEETING

### AGENDA

#### TOWN COUNCIL CHAMBERS

THURSDAY, JULY 11, 2013

9:30 AM

The progress of this meeting may be monitored by visiting the Town's website ([www.townofpalmbeach.com](http://www.townofpalmbeach.com)) and selecting "Your Government" and then selecting "Audio (Live and Archived)". If you have questions regarding that feature, please contact the Office of Information Systems (561) 227-6315. The audio recording of the meeting will appear within 24 hours after the conclusion of the meeting.

- I. CALL TO ORDER AND ROLL CALL
  - Mayor Gail L. Coniglio
  - David A. Rosow, President
  - Robert N. Wildrick, President Pro Tem
  - William J. Diamond
  - Richard M. Kleid
  - Michael J. Pucillo
- II. PLEDGE OF ALLEGIANCE
- III. APPROVAL OF AGENDA
- IV. TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY14 BUDGET  
[Peter B. Elwell, Town Manager]
- V. REVIEW OF PROPOSED FY14 BUDGETS
  - A. General Fund Revenues
  - B. General Fund Expenditures-Program-by-Program Review
  - C. Debt Service Fund

- D. Capital Improvement
  - 1. Pay As You Go Capital Improvement Program
  - 2. Accelerated Capital Improvement Program
  - 3. Coastal Protection Program
  
- E. Recreation Enterprise Fund
  - 1. Review of Proposed Revenues and Expenditures
  - 2. **RESOLUTION NO. 113-2013** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Recreation Department Fees for Fiscal Year 2014 and Granting Authority to the Director of Recreation and Special Projects to Modify Daily Tennis and Golf Fees, When Necessary, to Maximize Revenue During Underused Times.  
[Jay Boodheshwar, Director of Recreation and Special Projects]
  
- F. Internal Service Funds
  - 1. Health Insurance
    - a. Health Insurance Update and Proposed Wellness Program  
[Danielle Olson, Human Resource Director]
  - 2. Risk Management
  - 3. Equipment Replacement Fund
  
- G. Trust and Agency Funds
  - 1. Pension Funds
  - 2. OPEB Trust
  
- VI. **RESOLUTION NO. 117-2013** 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. [Paul Brazil, Public Works Director]
  
- VII. **RESOLUTION NO. 114-2013** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Worth Avenue Improvement Project; Establishing the Estimated Assessed Cost Against the Properties that will be Benefitted Thereby; Directing the Town Manager to Prepare an Updated Assessment Roll; Establishing a Public Hearing to Consider Approval of the Assessment Rolls and Reimposition of the Maintenance Assessments and their Collection Pursuant to the Uniform Assessment Collection Act; Directing the Provision of Notice; and Providing for an Effective Date.  
[Thomas G. Bradford, Deputy Town Manager]
  
- VIII. **RESOLUTION NO. 116-2013** A Resolution of the Town Council of the Town of Palm Beach, Florida, Relating to Underground Utility Improvements; Describing the Property to be Included Within the Proposed Everglades Island Assessment Area and the Local Improvements to be Provided Therein; Determining the Estimated Capital Cost of the Underground Utility Improvements; Establishing the Method of Assessing the Assessed Cost Against

the Properties that Will be Benefitted Thereby; Establishing Other Terms and Conditions of the Assessments; Directing the Town Manager to Prepare a Preliminary Assessment Roll; Establishing a Public Hearing to Consider Imposition of the Proposed Improvement Assessments and the Method of Their Collection; Directing the Provision of Notice; and Providing for an Effective Date.

[Thomas G. Bradford, Deputy Town Manager]

- IX. **RESOLUTION NO. 118-2013** 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 2014 Budget; Approving the Computed Rolled Back Millage Rate of 3.0985 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 2014 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]

- X. ANY OTHER MATTERS

- XI. 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.



# TOWN OF PALM BEACH

## MEMORANDUM

To: Mayor and Town Council  
From: Peter B. Elwell, Town Manager  
Date: July 3, 2013  
Subject: Proposed FY2014 Budget

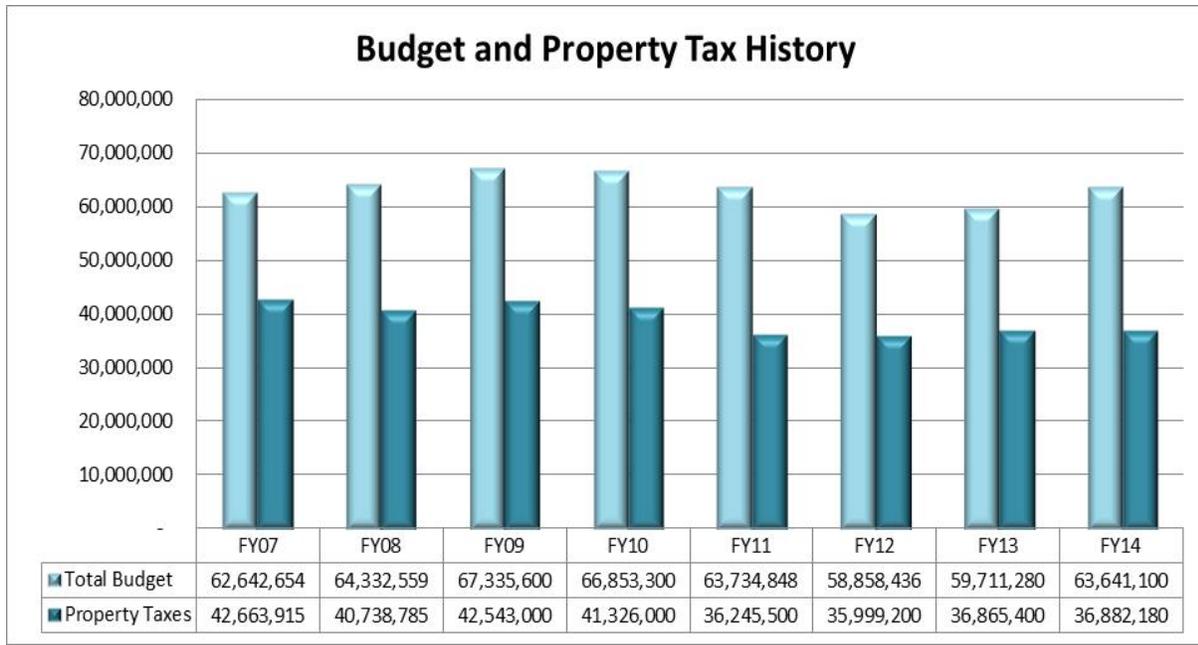
---

The proposed FY14 budget represents staff's continued efforts to operate Town government in the most cost effective manner. We started with the April 2013 Long Term Financial Plan forecast for FY14 as a baseline and then departments identified hundreds of thousands of dollars of additional savings (\$866,374), while maintaining all current levels of service. In addition, the proposed budget contains a significant contribution for coastal protection of \$5,724,196, which includes a \$4,000,000 transfer from "excess" unassigned fund balance. Overall, the proposed budget reflects an increase of 6.69% over FY13. The operating budget without the coastal transfer reflects an "apples to apples" increase of only 1.82% over FY13.

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 11, 2013.

### **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 FY14 General Fund budget is well below (\$3,694,500) the FY09 peak even after the transfer to coastal protection. In the "apples to apples" comparison of the operating budget, excluding coastal transfers, proposed expenditures for FY14 are 11.26% less than in the FY09 budget. The chart on the following page shows the total budget and property tax history for FY07 - FY13 and the proposed budget and property taxes for FY14.



The tables below compare the FY09 Budget to the proposed FY14 Budget.

Revenue	FY2009	FY2014	FY09 vs. FY14 Difference	% Change
Ad Valorem Taxes	\$42,543,000	\$36,882,180	(\$5,660,820)	-13.31%
Non Ad Valorem Taxes	7,043,000	7,367,500	324,500	4.62%
Licenses & Permits	5,612,900	6,588,200	975,300	17.38%
Intergovernmental	1,261,400	1,052,000	(209,400)	-16.60%
Charges for Services	3,158,400	3,552,275	393,875	12.47%
Fines and Forfeitures	1,521,200	1,181,000	(340,200)	-22.36%
Investment Earnings	1,201,300	425,500	(775,800)	-64.58%
Miscellaneous	309,300	247,845	(61,455)	-19.87%
Interfund Transfers	550,000	885,000	335,000	60.91%
Transfers – Contingency/Compensated Absences	<u>2,135,100</u>	<u>1,459,600</u>	<u>(675,500)</u>	-31.64%
<b>Total Revenue Budget</b>	65,335,600	59,641,100	(5,694,500)	-8.72%
Fund Balance Transfer - Coastal Protection	<u>2,000,000</u>	<u>4,000,000</u>	<u>2,000,000</u>	100.0%
<b>Total Revenues</b>	<u>\$67,335,600</u>	<u>\$63,641,100</u>	<u>(\$3,694,500)</u>	-5.49%

Expenditure Category	FY2009	FY2014	FY09 vs. FY14 Difference	% Change
Salary and Wages	\$28,624,800	\$24,273,881	(\$4,350,919)	-15.20%
Pension Benefits	6,649,700	5,640,180	(1,009,520)	-15.18%
Other Employee Benefits	9,166,730	8,403,803	(762,927)	-8.32%
Contractual	7,588,890	8,417,843	828,953	10.92%
Commodities	1,698,390	1,701,960	3,570	0.21%
Capital Outlay	2,804,666	2,010,580	(794,086)	-28.31%
Other	8,802,424	7,533,659	(1,268,765)	-14.41%
<b>Total Operating Expenditures</b>	<b>\$65,335,600</b>	<b>\$57,981,906</b>	<b>(\$7,353,694)</b>	<b>-11.26%</b>
Coastal Transfer	2,000,000	5,659,194	3,659,194	182.96%
<b>Total General Fund Budget</b>	<b><u>\$67,335,600</u></b>	<b><u>\$63,641,100</u></b>	<b><u>(\$3,694,500)</u></b>	<b>-5.49%</b>

The large reduction of expenses and small increase of non ad valorem revenues has significantly improved the Town's long term financial forecasts. The 2009 Long Term Financial Plan (LTFP) showed deficits beginning in FY12 and increasing dramatically over time. The current forecast shows surpluses through at least FY17. Levels of service have remained stable since FY08 and are expected to remain stable throughout the forecast period. See the "Ad Valorem Revenue" section for more information about the projected impact of the FY14 budget on the LTFP.

### Status of FY2013 Budget

On a monthly basis we have been reporting the status of the FY13 budget in detail. As shown in the May 31, 2013, 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, 2013.

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

## GENERAL FUND

### FY2014 Budget Highlights

The FY14 budget represents excellent work by all Town departments. As mentioned above, we exceeded by \$866,374 the goal of preparing an operating budget that is below the April 2013 Long Term Financial Plan forecast.

## Revenues

In the General Fund, total revenues are expected to increase by \$3,929,820 (6.58%) from the adopted FY13 budget. The increase is due to a \$4,000,000 transfer from “excess” fund balance to the Coastal Protection Fund. Without the transfer, total revenue would decline by -0.12%. The changes by revenue type are shown on the table below.

Revenue	FY2013	FY2014	FY13 vs. FY14 Difference	% Change
<b>Ad Valorem Taxes</b>	\$36,865,400	\$36,882,180	\$16,780	0.05%
<b>Non Ad Valorem Taxes</b>	7,477,500	7,367,500	(110,000)	-1.47%
<b>Licenses &amp; Permits</b>	6,202,300	6,588,200	385,900	6.22%
<b>Intergovernmental</b>	1,020,450	1,052,000	31,550	3.09%
<b>Charges for Services</b>	3,652,116	3,552,275	(99,841)	-2.73%
<b>Fines and Forfeitures</b>	1,299,000	1,181,000	(118,000)	-9.08%
<b>Investment Earnings</b>	900,500	425,500	(475,000)	-52.75%
<b>Miscellaneous</b>	251,981	247,845	(4,136)	-1.64%
<b>Interfund Transfers</b>	885,000	885,000	0	0.00%
<b>Transfers For Contingency and Compensated Absences</b>	<u>1,157,033</u>	<u>1,459,600</u>	<u>302,567</u>	26.15%
<b>Total Revenue Budget</b>	59,711,280	59,641,100	(70,180)	-0.12%
<b>Transfer from “Excess” Fund Balance For Coastal Protection</b>		<u>4,000,000</u>	<u>4,000,000</u>	100.0%
<b>Total Revenues and Fund Balance Transfer</b>	<u>\$59,711,280</u>	<u>\$63,641,100</u>	<u>\$3,929,820</u>	6.58%

### ***Ad Valorem Revenue***

The LTFP called for property taxes to increase by 3% from FY13 to FY14. The proposed FY14 budget contains property tax revenues generated using the Rolled-Back millage rate of 3.0985, which is a 4.70% decrease from the FY13 millage rate of 3.2512. At this rate, we are able to transfer \$1,659,194 of revenues to coastal to offset a portion of the total amount needed for projects in FY14. Since we have sufficient funds at the Rolled-Back rate to fund all the daily functions of Town government, the decision about the FY14 millage rate is focused exclusively on how much to transfer to the Coastal Protection Fund for future projects. Staff considered four different property tax options: Maintain the rate at 3.2512 (same rate since 2009), reduce the rate to 3.1900 (which would generate the revenue estimated in the LTFP presentation), reduce the rate to 3.1509 (which represents Rolled-Back + Personal Income Growth of 1.69%), or reduce the rate to 3.0985 (the Rolled-Back rate). The impact of each option is shown in the table on the following page:

	Current Rate	LTFP	Rolled-Back + PI Growth	Rolled-Back
Millage Rate	3.2512	3.1900	3.1509	3.0985
Tax Revenue	\$38,699,804	\$37,971,362	\$37,505,489	\$36,882,180
Tax Effect on Homestead Value of \$1 million	\$55	(\$4)	(\$42)	(\$93)
Transfer to Coastal	\$3,476,818	\$2,748,376	\$2,282,503	\$1,659,194

By FY15, we must to begin to fund the remaining years of the coastal protection program and there also is a potential for additional debt service payments for the second phase of the Accelerated Capital Improvement Program. Since the extent and timing of these expenditures has not been determined, we decided to propose the Rolled-Back option for FY14. If the Town Council decides to finance the Coastal Program through property taxes and/or to issue additional debt for the ACIP program, there is a potential for a significant tax increase in FY15. At this time, annualized coastal funding for FY15 – FY23 is estimated at approximately \$4.8 million per year and debt service for an ACIP program of \$40 million would be about \$2.5 million per year. This \$7.3 million in additional annual cost has not been included in the LTFP.

The six tables on the next page represent: (Coastal funding has been excluded)

1. The "original" LTFP forecast presented in April 2009
2. The LTFP forecast from April 2013
3. The forecast maintaining the current millage rate at 3.2512
4. The forecast with a 3% increase in property tax revenue used in the LTFP Forecast
5. The forecast using a millage rate representing Rolled Back plus personal income growth (1.69%).
6. The current proposed budget for FY14 using the Rolled-Back rate

The 4 budget options are shown on the blue tables.

LTFP Forecast as of April 2009	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	71,388,922	73,565,312	75,625,541	77,746,505	79,930,774	82,179,515	84,495,429
Expenditures	77,238,099	81,876,195	86,140,002	90,562,822	95,221,633	100,114,031	104,748,413
Surplus/(Deficit)	(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 2013	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	61,189,945	62,799,558	64,547,059	66,497,729	68,137,014	69,935,026	71,765,404
Expenditures	58,932,172	60,963,433	62,479,278	64,436,551	67,399,311	70,589,837	72,896,927
Surplus/(Deficit)	2,257,773	1,836,125	2,067,782	2,061,178	737,703	(654,810)	(1,131,522)

FY14 Budget maintain millage at 3.2512	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	61,458,724	62,885,332	64,790,659	66,840,404	68,492,266	70,320,708	72,165,178
Expenditures	58,181,906	60,423,009	61,976,679	63,949,045	66,891,697	70,064,722	72,334,983
Surplus/(Deficit)	3,276,818	2,462,322	2,813,980	2,891,359	1,600,570	255,986	(169,805)

FY14 Budget w/3% increase in Tax Revenue	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	60,730,282	62,135,036	64,017,855	66,044,416	67,672,398	69,476,244	71,295,380
Expenditures	58,181,906	60,423,009	61,976,679	63,949,045	66,891,697	70,064,722	72,334,983
Surplus/(Deficit)	2,548,376	1,712,027	2,041,176	2,095,371	780,702	(588,478)	(1,039,603)

FY14 Budget w/Rolled Back + PI Growth Tax Revenue	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	60,264,409	61,655,187	63,523,610	65,535,344	67,148,054	68,936,169	70,739,103
Expenditures	58,181,906	60,423,009	61,976,679	63,949,045	66,891,697	70,064,722	72,334,983
Surplus/(Deficit)	2,082,503	1,232,178	1,546,931	1,586,299	256,358	(1,128,552)	(1,595,879)

FY14 Budget w/Rolled Back Tax Revenue	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	59,641,100	61,013,179	62,862,341	64,854,237	66,446,514	68,213,583	69,994,840
Expenditures	58,181,906	60,423,009	61,976,679	63,949,045	66,891,697	70,064,722	72,334,983
Surplus/(Deficit)	1,459,194	590,170	885,663	905,192	(445,182)	(1,851,138)	(2,340,143)

### ***Non Ad Valorem Revenue***

Total non ad valorem revenues (excluding transfers of fund balance) are anticipated to decrease by \$389,527 from the FY13 revenue budget. The differences by revenue type are described in detail, as follows:

- Non ad valorem taxes are expected to decrease by \$110,000 (-1.47%), due to decreases in franchise fees.
- Licenses and Permits are expected to increase by \$385,900 (6.22%). This is primarily due to an improvement in building permit revenue and the recently approved increase in business tax receipt fees.
- Intergovernmental Revenues are expected to increase by \$31,550 (3.09%), due to an EMS grant and \$12.50 citation revenues.
- Charges for Services are expected to decrease by \$99,841 (-2.73%), primarily due to a reduction in public safety revenues and projected parking meter revenues.
- Fines and Forfeitures are expected to decrease by \$118,000 (-9.8%) due to lower than expected revenue from the increase in parking ticket fine rates.
- Interest Earnings on the Town's invested funds are expected to decrease \$475,000 (-52.75%) from the FY13 budget. The budget is based on the expectations that the current low interest rate environment will continue through FY14 that and any increase in rates may lead to losses in the bond funds held by the Town.
- Miscellaneous Revenue is expected to decrease by \$4,136 (-1.64%).
- Interfund transfers represent the transfer from the Recreation Enterprise Fund for services provided by the General Fund. This transfer remains stable at \$885,000 for FY14.
- The proposed transfer from fund balance is \$5,459,600. A total of \$4,000,000 is proposed to be transferred from "excess" unassigned fund balance for coastal protection. The balance of the transfer is \$860,000 for contingency funding and \$599,600 from the designated reserve for compensated absences to provide for the payment of accrued leave, both in compliance with the Town's adopted financial policies.

### **Expenditures**

Total proposed General Fund expenditures of \$63,641,100 represent a 6.58% increase from FY13 operating expenditures. The proposed \$5,659,194 transfer to the Coastal Protection Fund accounts for approximately 75% of this increase. The "apples to apples" increase in Town operating costs is 1.82%. Changes for each individual program are included under separate tabs. Highlights of the overall changes by category of expenses for FY13 vs. FY14 are set forth on the table on the following page:

Expenditure Category	FY2013	FY2014	FY13 vs. FY14 Difference	% Change
Salary and Wages	\$24,464,929	\$24,273,881	(\$191,048)	-0.78%
Pension Benefits	4,506,864	5,640,180	1,133,316	25.15%
Other Employee Benefits	8,579,186	8,403,803	(175,383)	-2.04%
Contractual	8,258,348	8,417,843	159,495	1.93%
Commodities	1,528,071	1,701,960	173,889	11.38%
Capital Outlay	2,084,014	2,010,580	(73,434)	-3.52%
Other	<u>7,524,769</u>	<u>7,533,822</u>	<u>8,890</u>	0.12%
<b>Total Operating Expenditures</b>	\$56,946,181	\$57,981,906	\$1,035,725	1.82%
Coastal Transfer	2,765,099	5,659,194	2,894,095	104.67%
<b>Total General Fund Budget</b>	<u>\$59,711,280</u>	<u>\$63,641,100</u>	<u>\$3,929,820</u>	6.58%

### ***Salary and Wages***

The total cost of salaries and wages is reduced by \$191,048 for FY14. The majority of this savings is due to the elimination of 5 General Fund positions, partially offset by the cost of providing pay-for-performance increases to eligible employees.

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 \$795,000.

### ***Pension Benefits***

The increase in pension benefits (\$1,146,029) is due primarily to an increase in retirement activity and the final year of "smoothing" the 2008 investment losses. In addition, I am proposing a modification to the required employee contributions. Currently, Police Officers, Lifeguards and General Employees hired before 5/1/1992 pay a higher amount than General Employees hired on or after 5/1/1992. I am proposing that all non-union employees contribute the same amount of 2.47% to the defined benefit pension plan and have a 4% mandatory minimum contribution to the 401(a) defined contribution plan. The cost of this change is \$152,515. I believe it is important to implement this change as a matter of equity for all newly hired Town employees. It also will assist all employees in fulfilling their shared responsibility for retirement readiness through sufficient deposits to the 401(a) plan.

### ***Other Employee Benefits***

The decrease in the cost of non-pension employee benefits reflects the impact of a \$263,000 decrease in the actuarially determined transfer to the retiree health insurance (OPEB) trust fund and a slight decrease in active employee health insurance funding.

### ***Contractual***

Total contractual costs are increasing by \$159,495, mostly due to the following specific increases: \$83,800 for digital scanning of records, \$67,500 for landfill maintenance and equipment rental costs, and \$14,280 for employee recruiting costs.

### ***Commodities***

The \$173,889 increase in commodities is due to increases in minor computer equipment (\$38,523), minor computer software (\$17,750), uniforms (\$20,042), fuel (\$27,585), equipment maintenance supplies (\$18,640), office equipment (\$12,125), pre-employment testing (\$4,850), and other miscellaneous supplies throughout all Town departments (\$25,669).

### ***Capital Outlay***

The decrease in capital expenditures of \$73,434 is due to reduced depreciation costs.

### ***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 is the same as FY13 (\$3,500,000).
- Funding for the Risk Insurance program decreased by \$16,780.
- The Pay As You Go portion of the capital improvement program has been level funded at \$1,000,000 to cover the cost of small capital projects not included in the Accelerated Capital Improvement Program.
- Transfers include \$5,659,194 to the Coastal Protection Fund, including \$4,000,000 from "excess" unassigned fund balance.
- Funding for the Four Arts Library totals \$297,659 which represents a 3% increase from FY13 in accordance with prior Town Council direction.
- The General Fund Contingency for FY14 is funded at 1.5% (860,000) of total General Fund operating expenditures, per Town policy.

### **Fund Balance**

As of September 30, 2012, the Town's unassigned General Fund balance was \$21,424,261. The Town Council authorized a transfer of \$2,000,000 from the unassigned General Fund balance to the Coastal Protection Fund during FY13, leaving a balance of \$19,424,261. 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 \$14,499,526 for the FY14 budget. Therefore, the Town's unassigned General Fund balance is \$4,924,735 above the policy required minimum for FY14. The proposed budget includes a transfer of \$5,459,600 from fund balance reserves to fund the following items: coastal protection (\$4,000,000), contingency reserve (\$860,000) and compensated absence payouts (\$599,600). The compensated absence payouts will come from the compensated absence reserve. The coastal protection and contingency transfer will come from the Town's unassigned General Fund balance, which will be re-set to almost exactly the 25% minimum set forth in the Town's financial policies.

### Personnel Complement

The total proposed personnel complement (for all funds Townwide) for FY14 is 348.44 full-time equivalent personnel (FTEP), which is a decrease of 5.0 FTEP from the adopted FY13 budget. This includes elimination of the following positions: 3 firefighters, a medical billing specialist, and a crime prevention specialist. As with all prior reductions in Town staffing, the elimination of these positions will be implemented without laying off any existing Town employees.

In total, since peaking in FY07, Town staffing has decreased by 66.79 FTEP (16%) with no material reduction in the level or quality of service provided to Palm Beach residents. The Town now has fewer employees than in 1986. A chart of the FTEP by department is shown below.

Department/Fund	FY10	FY11	FY12	FY13	FY14
Town Manager	6.00	5.00	5.10	5.10	5.10
Information Systems	6.00	6.00	6.00	6.00	6.00
Human Resources	4.95	4.57	4.52	4.38	4.38
Finance	17.45	17.45	17.95	17.64	17.64
Planning, Building & Zoning	28.75	27.25	26.75	26.25	26.25
Fire-Rescue	90.20	86.40	82.90	79.90	75.90
Police	115.05	102.85	103.85	104.35	103.35
Public Works	97.75	86.35	86.85	88.02	88.04
Recreation Enterprise Fund	29.03	27.48	25.71	18.57	18.55
Risk Fund	1.00	1.00	1.00	1.00	1.00
Health Fund	1.10	0.53	0.80	0.79	0.79
Kruesler Park	2.20	2.00	0.00	0.00	0.00
OPEB Trust	0.50	0.45	0.72	0.73	0.73
Retirement Fund	0.00	0.00	0.50	0.71	0.71
<b>Total Authorized Positions</b>	<b>399.98</b>	<b>367.33</b>	<b>362.65</b>	<b>353.44</b>	<b>348.44</b>

## Inventory of Assets

The estimated inventory of parts, supplies, fuel and materials on hand as of October 1, 2013, 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 \$17,700,000.

## OTHER FUNDS

Below are highlights from the budgets for 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, 2013 is shown below:

<b><i>Year Issued</i></b>	<b><i>Outstanding Principal Balance @ September 30, 2013</i></b>	<b><i>Purpose</i></b>
<b>2010A</b>	\$53,025,000	Finance the ACIP and refund outstanding debt.
<b>2010B</b>	\$12,130,000	Worth Avenue Commercial District Project
<b>Total</b>	\$65,155,000	

As of September 30, 2013, the Town's net bonded debt will amount to only 10.4% of the legal limit of \$626,486,157 (5% of preliminary FY14 taxable value of \$12,529,723,136).

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. Standard and Poor's recently reaffirmed the Town's AAA and AA+ ratings. The S&P report is included with the fund balance survey report later in this document.

The 2010A Series Revenue Bonds total debt service appropriation of \$3,626,800 is funded from non-ad valorem revenues, including \$126,300 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 FY14 is \$3,500,000 and interest earnings are estimated at \$500.

The 2010B Series Revenue Bonds debt service appropriation of \$775,000 is funded through non ad valorem assessments on the property owners within the Worth Avenue Assessment District.

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

For FY14 the following are included in the proposed Pay As You Go capital budget:

- o Storm water improvements - \$100,000
- o Sanitary sewer improvements - \$150,000
- o Milling & Resurfacing Program - \$490,000
- o Roadway Rebuilding - \$10,000
- o Bulkheads and Seawalls - \$50,000
- o Water Main Improvements (WPB) - \$800,000 (Reimbursed by West Palm Beach)
- o Landfill Site Maintenance - \$100,000
- o General Building Maintenance - \$350,000

Projects that are to be funded in FY14 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 total FY14 budget for coastal protection approved by the Town Council is \$22,844,000. Of this amount, administrative costs are paid out of the Public Works budget in the General Fund, leaving a budget requirement for FY14 of \$22,136,000 for the CCMP Fund.

The table below summarizes the Coastal Protection Funding for FY14:

Funding Source	Amount
Current Coastal Protection Reserves	\$11,324,632
Transfer from the FY14 General Fund Budget	5,659,194
Transfer from Reserves of Risk Insurance Fund	2,000,000
<b>Total Available Funding for FY14</b>	<b>\$18,983,826</b>

The North Ocean Boulevard Seawall is a bondable project that is included in the FY14 Coastal budget at a cost of \$5,600,000. If the seawall is constructed in FY14, the Town could fund the project from ACIP Phase 2 bond proceeds or secure short term borrowing until a future bond is issued.

Implementation of the coastal management plan beyond FY14 will require the appropriation of

significant sums (millions of dollars each year) to pay for the design, permitting, construction, and monitoring of future projects. At this time, we do not know the magnitude, if any, of State of Florida grant funds to offset the total cost of the coastal program. The Town Council will be considering alternative methods of coastal protection program funding at the Finance and Tax Committee meeting on July 11<sup>th</sup> and the regular monthly Town Council meeting on August 13<sup>th</sup>.

### ***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**

Staff continues to take a conservative approach to projecting recreation revenue for FY14, with an overall increase in revenue of 1.27% from the FY2013 projections. At the Special Town Council meeting on July 11, 2013, staff will propose decreasing nonresident tennis fees, increasing most dockage rates, and no changes to the golf and recreation center fees. The growth of participation at all facilities continues to be the primary strategy for increasing REF revenue.

Tennis revenue projections are slightly lower for FY14. In an effort to grow participation and to increase level of competition (as requested by our current customers), it is recommended the adult and family nonresident annual fees be decreased approximately 15%, with minor adjustments made to other nonresident fees (annual junior and daily drop-in rates).

Recreation Center revenues are also expected to be slightly lower. Although several new and enhanced programs have been planned and recently implemented, FY13 revenues were over estimated. Modest fee increases to individual activities will be in effect for the upcoming fiscal year, but staff is not recommending changes to building rental rates.

Projected Town Docks revenues for FY2014 are lower to correct for an over estimation in FY2013. Staff is recommending a 2% increase for most fees, with the exception of annual and seasonal 50' and 60' rates, which will remain at the FY13 levels. While the Town Docks has not attained 100% occupancy in recent years, the proposed fee increases will maintain our place in the area market and will not hinder our pursuit of achieving 100% occupancy with long-term leases in the coming years.

Staff is not recommending increases for the Par 3 Golf Course (which was increased in FY13). It is expected with the addition of the new clubhouse, play will increase, which in turn will increase revenue. The food and beverage operations in the clubhouse will also be a new source of revenue.

## **Expenditures**

The FY14 REF budget represents an increase of 2.74% from the FY13 budget. Administration expenses will increase due to the re-classification of a .75 FTE Equipment Operator position to an Office Assistant I position. The Town Docks, Golf Course, Tennis and the Recreation Center budgets will see minor increases from FY13. The transfer of fund profits to the General Fund is budgeted at \$885,000, the same as in FY13.

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 decreased by \$16,780 from FY13 to FY14.

The employer contribution for FY14 to the Health Insurance Fund (502) has remained the same as in FY13 due to expected savings from the new wellness program and the modifications to the 3-tier insurance program. A more complete health insurance update is provided behind the Internal Service Funds tab under the Health Insurance Fund section.

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 FY14 is \$1,879,535. This amount represents a decrease of \$91,434. Of the total depreciation for FY14, \$235,920 represents the annual depreciation for computer equipment and \$1,643,615 represents the annual depreciation for other fixed assets. In FY14, the total expenditures for equipment purchases will be \$2,977,895. 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)***

The FY14 actuarially determined contribution to the defined benefit plan totals \$5,916,828. A portion of the increase is caused by a change in the investment and wage inflation assumptions (\$930,690). This amount is being offset by a transfer from the prepaid contribution reserve in the Retirement Fund. The Town accumulated a prepaid reserve in the Retirement Fund due to the "overpayment" to the fund by systematically contributing the actuarial determined amount rather than the State required amount (which was calculated as a percent of payroll). A total of \$2,169,323 has been reserved as a prepaid contribution in the Retirement Fund. The employer contribution for FY14 after the prepaid offset is \$4,986,138. The remainder of the FY14 increase is caused primarily by accelerated employee retirements and the final year of "smoothing" the investment losses from 2008.

As described above, I am recommending a change in employee contribution requirements so that all non-union employees will contribute the same 2.47% of their salaries to the defined benefit pension plan. The cost of this change is \$152,515, which has been added to the FY14 proposed budget.

The Town contribution comparison for FY13 vs. FY14 is shown in the table below:

	FY13	FY14	\$ Change	% Change
<b>General Employees</b>	\$1,223,869	\$1,850,688	\$626,819	51.2%
<b>Lifeguards</b>	125,294	143,700	18,406	14.7%
<b>Police</b>	1,257,107	1,881,949	624,842	49.7%
<b>Firefighters</b>	<u>1,370,637</u>	<u>2,040,491</u>	<u>669,854</u>	48.9%
<b>Subtotal</b>	\$3,976,907	\$5,916,828	1,939,921	48.8%
<b>Less: Prepaid Contribution</b>	0	<u>(\$930,690)</u>	<u>(\$930,690)</u>	100.0%
<b>Proposed Contribution Change</b>	0	<u>152,515</u>	<u>152,515</u>	100.0%
<b>Amount included in FY14 Budget</b>	<u>\$3,976,907</u>	<u>\$5,138,653</u>	<u>\$1,161,746</u>	29.2%

#### Employer Defined Benefit Funding for Employee Pensions

	FY10	FY11	FY12	FY13	FY14
<b>General</b>	\$2,507,174	\$2,927,020	\$651,882	\$1,223,869	\$1,850,688
<b>Lifeguards</b>	109,310	148,364	15,600	125,294	143,700
<b>Police</b>	2,261,552	2,828,758	1,213,681	1,257,107	1,881,949
<b>Fire-Rescue</b>	2,647,210	3,189,802	1,635,237	1,370,637	2,040,491
<b>Total</b>	\$7,525,246	\$9,093,955	\$3,516,400	\$3,976,907	\$5,916,828

The Town contributes a match of up to 4% to the Defined Contribution (DC) plan. Contributions to the DC plan began with the implementation of the hybrid plan on May 1, 2012. The Town contributions to the DC plan are shown below:

#### Employer Defined Contribution Funding

	FY12 Actual	FY13 Budget	FY14 Budget
<b>General</b>	\$123,785	\$371,693	\$374,514
<b>Lifeguards</b>	2014	5,428	5,590
<b>Police</b>	43,163	158,090	155,012
<b>Fire-Rescue</b>	47,748	172,855	158,081
<b>Total</b>	\$216,710	\$708,066	\$693,197

### ***Health Insurance (OPEB) Trust (610)***

The actuarially determined transfer to the OPEB trust from the General Fund in the FY14 budget is \$1,506,000. This amount is \$263,000 less than FY13. 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 and the Debt Service section of the budget document. The budget includes funding for maintenance and debt service. These costs are fully offset by the assessments charged to property owners within the district.

### **Fund Balance Survey**

At the request of the Town Council, staff prepared a survey of neighboring and coastal municipalities in the State of Florida. The results of the survey and the report are included under the tab marked "Fund Balance Survey".

### **Tentative Millage Rate Resolution**

Resolution 118-2013 adopting a tentative millage rate is included in the backup. The Resolution contains the rate of 3.2512 (the Town's current millage rate). The rate is set artificially high in case the Town Council decides on a different option than the proposed Rolled-Back option and if there are other changes to the budget between now and the public hearings in September. The higher rate allows for increases without a first class mailing to all taxpayers in the Town. The final millage rate will be set at the public hearings in September.

### **Upcoming Meeting Schedule**

Staff will present this proposed budget at the special Town Council meeting on July 11, 2013. That agenda includes adoption of the FY14 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 13, 2013.

The State mandated schedule also requires that two public hearings be held in September to provide for the final adoption of the Town's FY14 budget. The proposed public hearing meeting dates are as follows:

- **First Public Hearing – September 10, 2013 at 5:01pm**
- **Second Public Hearing – September 18, 2013 at 5:01pm**

Staff looks forward to presenting the proposed FY14 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



(This page intentionally left blank)



## MEMORANDUM

To: Mayor and Town Council  
Via: Peter B. Elwell, Town Manager  
From: Jane Struder, Finance Director  
Date: July 1, 2013  
Subject: Fund Balance Survey Results

---

At the request of the Town Council, we prepared the attached survey of mostly coastal municipalities in the State of Florida. The survey includes the following information obtained from each of the municipalities' Comprehensive Annual Financial Report for fiscal year ending September 30, 2011:

- Bond Rating
- Population
- FY11 Taxable Value
- Total Millage Rate
- Direct Millage Rate
- General Fund Unassigned Fund Balance
- Property Tax Revenue
- Total General Fund Revenues
- Property Tax as a Percent of Total Revenues
- Unassigned Fund Balance as a Percent of Total Revenues
- General Fund Expenditures
- Unassigned Fund Balance as a Percent of Total General Fund Expenditures
- Minimum Unassigned Fund Balance Policy Percentage

### **Results**

The survey results are shown on the attached tables. The first table is sorted by the unassigned fund balance as a percentage of total general fund expenditures from highest to lowest. All but two of the municipalities surveyed (Boynton Beach and Sunny Isles Beach), exceeded their policy minimums.

The current Fund Balance policy of the Town of Palm Beach requires a minimum of 25% of General Fund Operating Expenditures. A copy of the Town Fund Balance policy is attached.

The 25% minimum represents 3 months of operating expenditures. The data used for the survey was as of September 30, 2011. The Town's unassigned fund balance at that time was \$18,155,941 and equated to 32.84% of general fund operating expenditures. The updated balance as of September 30, 2012 is \$21,424,261 and represents 35.88% of general fund operating expenditures. The FY12 fund balance exceeds the required minimum by \$6,496,441. Of this amount, \$2,000,000 has been transferred to the Coastal Protection Fund for future coastal projects leaving a balance of \$4,496,441 that could be used for other one-time expenditures. We are proposing the transfer of \$4,000,000 to the Coastal Protection Fund in the FY14 budget.

### **Bond Ratings and Reserves**

The second table attached to this document is sorted by bond rating. The bond rating is included due to the importance of reserves to bond ratings. There are four AAA rated communities included in the survey: Palm Beach, Boca Raton, Palm Beach Gardens, and Jupiter.

The Town's AAA rating was recently reconfirmed by Standard and Poor's and is due in part to the Town's strong management of its financial resources. Moody's Investor Services rating methodology includes the following factors and the weights in determining the ratings for a government agency:

- Economic Strength 40%
- Financial Strength 30%
- Management and Governance 20%
- Debt Profile 10%

### ***Economic Strength***

*Economic strength carries the greatest weight because the property tax base is the source of bondholder security and the economy provides the source of leverage to support municipal operations. Economic strength of a locality drives its ability to generate adequate financial resources either through property taxes, sales taxes or other revenues to meet operational and debt service needs.*

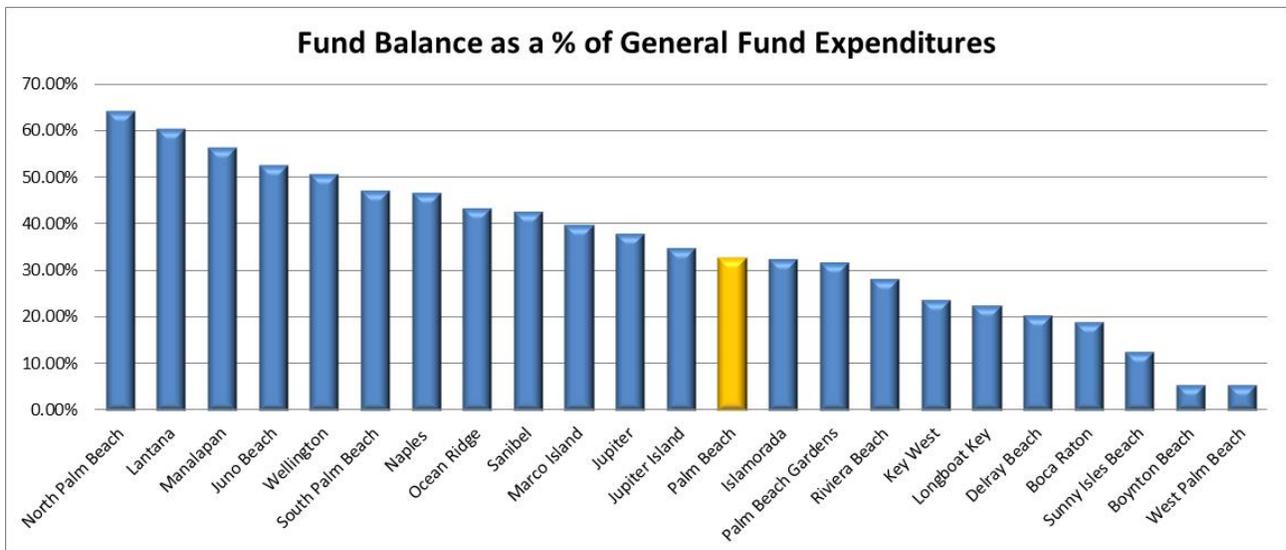
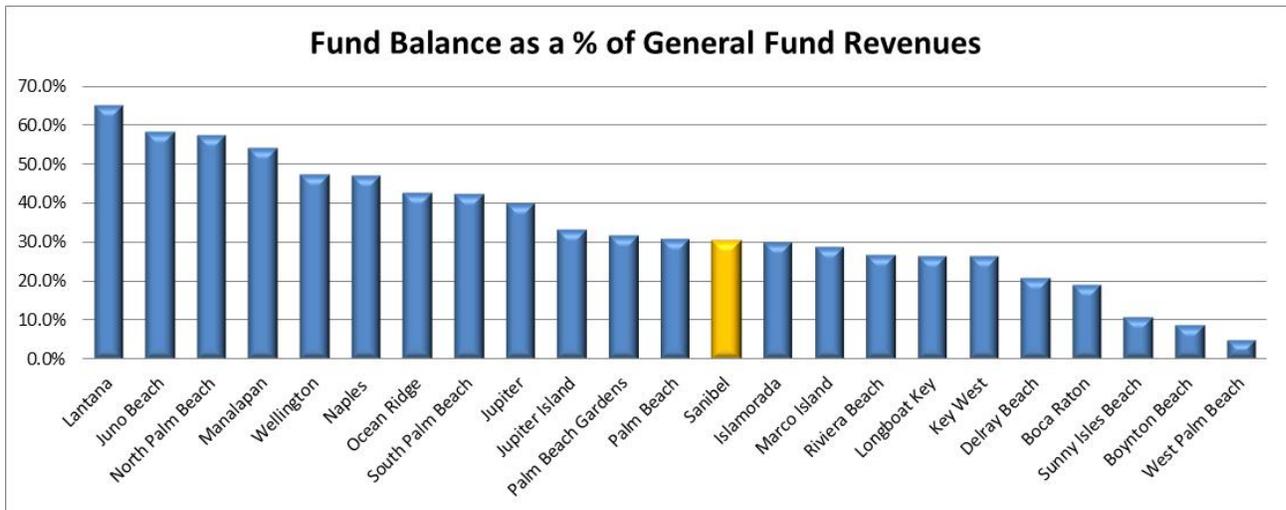
### ***Financial Strength***

*A strong financial position can mitigate economic vulnerabilities or, conversely, a weak financial position in an economically vibrant community may signal an inability to leverage a strong tax base. Financial flexibility is a key factor, as it provides insight into a local government's ability to maintain or augment its financial position going forward ensuring a sufficient buffer to address any unexpected contingencies.*

*Key financial statistics used in the rating agencies' analysis are General Fund balance as a percent of revenues and General Fund balance as a percent of expenditures. The ratios*

*provide a measure of the financial reserves potentially available to fund unforeseen contingencies as well as expected future liabilities. The strength of a given level of fund balance varies depending on the particular issuer and its respective operating environment. Larger balances may be warranted if budgeted revenues are economically sensitive and therefore not easily forecasted, or to offset risk associated with tax base concentration, unsettled labor contracts, and/or pending litigation.*

The two charts below show General Fund Unassigned Fund Balance as a percent of total revenues and total expenditures for the municipalities surveyed. Palm Beach is highlighted in yellow.



## **Management and Governance**

*A strong financial position is correlated with the strength of management. To the degree that management is proactive and policies and procedures are institutionalized, a stable credit rating is more likely to be maintained. General Obligation bond ratings do not rise and fall with economic cycles; this stability is largely a reflection of local governments' ability to manage through difficult times. The rating agencies assess the track record of budget versus actual performance and trends in revenues and expenditures to determine if realistic forecasting is used for the budget projections.*

*Fund balance policies and the adherence to these policies increases the likelihood that sufficient levels of fund balance will be maintained, regardless of economic cycles or administrative turn-over. The fiscal policies of a well-managed municipality typically incorporate a plan related to reserves that establishes target and minimum fund balance levels, and specifies when they can be used. Policies that set fund balance levels based on the degree of fiscal vulnerability faced by a particular municipality (including such things as the cyclicity of its revenue streams, the volatility of expenditure items and the likelihood of natural disasters) are generally more effective than those that do not. The rating agencies place more reliance on policies when they are in writing and have been adopted by the government in some formalized manner. An adopted policy indicates to the rating agencies that government officials have discussed the policy in full and reached consensus and that the policy is likely to remain in place with a change in management.*

*The rating agencies also see value in the development of multi-year fiscal plans. Long term financial plans that encompass periods from three to ten years provide useful information about a municipality's finances such as the level of revenue growth necessary to fund particular spending levels, or the impact that a slowdown in revenue or materially higher spending levels could have on fiscal stability.*

## **Debt Profile**

*A government's debt burden trends are an indicator of a population's capacity to absorb additional obligations. Formalized debt planning and debt policies provide bondholders with reassurances that debt burdens and operational debt costs will be kept at manageable levels while ongoing capital needs continue to be met. The rating agencies value the ability of management to incorporate capital improvement plans into debt projects and multi-year operating projections that identify how both debt levels and operating capital expenditures will impact the balance sheet and financial operations.*

*The rating agencies also analyze how much debt the economic base is supporting, the flexibility to absorb additional borrowing needs, expected future borrowing needs and the resulting impacts.*

The above summary of rating agency methodology has been provided as a guide. Many of the municipalities surveyed did not have a bond rating. Of those without a rating, some of them did not have any debt; others had debt that was not rated due to the purchase of bond

insurance. Issuers are responsible for paying a rating fee to each rating agency that assigns ratings to the bond issue. Some issuers choose not to obtain a rating and purchase bond insurance instead.

Bond insurance is a form of credit enhancement that generally results in the rating of the insured security being higher than the rating the bond would have absent the insurance. Bond insurance results in a savings in interest cost to the issuer reflecting the different yield payable on an insured bonds from the yield on the same bond if not insured.

Since 2007, the bond insurers own credit ratings came under review due to the subprime mortgage exposure. In 2007, seven insurers were AAA rated. Today none of the insurers are rated AAA, thus making an issuer's own credit rating important if they plan to issue debt.

### **Government Finance Officers Association (GFOA) Fund Balance Recommendation**

The GFOA Best Practice recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund. Such a guideline should be set by the appropriate policy body and should provide both a temporal framework and specific plans for increasing or decreasing the level of unrestricted fund balance, if it is inconsistent with that policy.

The adequacy of unrestricted fund balance in the general fund should be assessed based upon a government's own specific circumstances. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances. Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time.

In establishing a policy governing the level of unrestricted fund balance in the general fund, a government should consider a variety of factors, including:

- The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
- Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);
- The potential drain upon general fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require that a higher level of unrestricted fund balance be maintained in the general fund, just as, the

availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the general fund);

- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained); and
- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose).

Furthermore, governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance rather than on unrestricted fund balance.

### ***Conclusion***

Our minimum required fund balance (25% of annual expenditures, equal to 3 months operating revenue) is higher than the GFOA recommended minimum (16.6% of annual expenditures, equal to 2 months operating revenue). We believe that because of the Town's susceptibility to hurricanes and the cost associated with debris cleanup and damage repair, the 25% level is prudent.

For your convenience, attached are a copy of the Town's current Fund Balance policy adopted by Town Council on August 9, 2011, a copy of the Reserve Status report from the FY2013 – 2023 Long Term Financial Plan, and a copy of the recent Standard and Poor's report reconfirming our AAA rating.

Municipality	Bond Rating	Population	FY 11 Taxable Value	Millage Rate	Direct Millage Rate	General Fund Unassigned Fund Balance	Property Tax Revenue	General Fund Revenues	Property Tax as a % of Total Revenue	Unassigned Fund Balance as a % of Total Revenue	General Fund Expenditures	Unassigned Fund Balance as a % of General Fund Operating Expenditures	Policy Minimum
North Palm Beach	(N/A)	12,015	1,544,203,050	22.6772	6.9723	10,688,660	10,441,869	18,593,697	56.2%	57.5%	16,611,005	64.35%	(N/A)
Lantana	(N/A)	10,423	721,056,235	22.4024	3.2395	5,407,467	2,264,606	8,279,387	27.4%	65.3%	8,922,844	60.60%	25.00%
Mianlapan	(N/A)	406	942,000,000	17.9800	2.8964	1,983,867	2,560,796	3,655,877	70.0%	54.3%	3,504,741	56.61%	(N/A)
Juno Beach	(N/A)	3,181	934,444,485	22.8063	2.9000	2,780,475	2,748,298	4,748,298	55.0%	58.6%	5,280,874	52.65%	50.00%
Wellington	AA+	56,752	5,396,893,082	21.6283	2.5000	14,135,136	12,414,291	29,806,462	41.6%	47.4%	27,811,952	50.82%	25-29%
South Palm Beach	(N/A)	1,171	263,296,029	24.0863	4.3174	777,414	1,178,180	1,834,619	64.2%	42.4%	1,643,943	47.29%	(N/A)
Naples	(N/A)	19,537	14,860,139,149	11.3263	1.1800	15,508,265	17,872,322	32,909,974	54.3%	47.1%	33,112,581	46.83%	16-30%
Ocean Ridge	A-	1,786	658,028,381	21.5618	5.2500	2,147,160	3,454,649	5,012,019	68.9%	42.8%	4,928,894	43.56%	(N/A)
Sanibel	(N/A)	6,469	4,212,115,621	17.0092	2.5908	4,125,963	8,742,177	13,448,568	65.0%	30.7%	9,635,632	42.82%	17.00%
Marco Island	AA	16,413	8,271,255,049	12.1047	1.5860	6,363,876	15,882,920	21,934,795	72.4%	29.0%	15,890,952	40.05%	25.00%
Jupiter	AA	55,542	8,560,492,610	20.7921	2.8300	15,189,275	19,412,783	37,979,115	51.1%	40.0%	39,875,939	38.09%	none
Jupiter Island	AA	817	1,857,515,071	18.2939	5.0794	2,280,041	6,285,831	6,832,237	92.0%	33.4%	6,519,627	34.97%	25.00%
Palm Beach	AAA	8,348	11,530,477,889	18.3348	3.2512	18,155,941	36,635,343	58,619,468	62.5%	31.0%	55,278,137	32.84%	25.00%
Islamorada	(N/A)	6,119	2,722,252,000	10.5300	2.2800	2,974,676	6,010,989	9,907,494	60.7%	30.0%	9,133,980	32.57%	20.00%
Palm Beach Gardens	AAA	48,452	7,924,777,476	21.6096	5.9225	20,964,535	45,094,498	65,908,792	68.4%	31.8%	65,711,020	31.90%	17.00%
Riviera Beach	(N/A)	32,488	3,023,788,225	24.7015	8.9980	13,458,237	28,608,931	50,320,673	56.9%	26.7%	47,385,165	28.40%	(N/A)
Key West	AA-	24,649	4,968,809,000	11.1648	2.9132	9,260,440	14,816,373	35,090,113	42.2%	26.4%	38,783,769	23.88%	20-25%
Longboat Key	AA-	6,888	4,644,605,951	14.7045	1.9588	3,369,650	9,247,176	12,693,689	72.8%	26.5%	14,942,456	22.55%	(N/A)
Delray Beach	AA-	60,831	6,249,668,019	22.8869	7.8033	18,682,823	47,467,480	89,761,392	52.9%	20.8%	90,549,314	20.63%	15-25%
Boca Raton	AAA	84,392	16,421,101,926	19.8047	3.7225	22,339,887	54,202,491	116,053,324	46.7%	19.2%	116,358,579	19.20%	10.00%
Sunny Isles Beach	(N/A)	20,832	5,628,162,893	21.0453	2.8860	3,152,322	15,315,309	29,320,568	52.2%	10.8%	24,957,637	12.63%	25.00%
Boynton Beach	AA-	68,217	3,889,477,697	22.4675	6.7626	3,875,447	21,941,677	44,812,260	49.0%	8.6%	68,847,652	5.63%	10-20%
West Palm Beach	AA-	99,919	8,147,184,810	23.6305	8.5469	6,874,377	71,862,765	136,679,805	52.6%	5.0%	124,206,251	5.53%	(N/A)

Municipality	Bond Rating	Population	FY 11 Taxable Value	Millage Rate	Direct Millage Rate	General Fund Unassigned Fund Balance	Property Tax Revenue	General Fund Revenues	Property Tax as a % of Total Revenue	Unassigned Fund Balance as a % of Total Revenue	General Fund Expenditures	Unassigned Fund Balance as a % of General Fund Expenditures	Policy Minimum
Palm Beach	AAA	8,348	11,530,477,889	18.3348	3.2512	18,155,941	36,635,343	58,619,468	62.5%	31.0%	55,278,137	32.84%	25.00%
Boca Raton	AAA	84,392	16,421,101,926	19.8047	3.7225	22,339,887	54,202,491	116,053,324	46.7%	19.2%	116,358,579	19.20%	10.00%
Palm Beach Gardens	AAA	48,452	7,924,777,476	21.6096	5.9225	20,964,535	45,094,498	65,908,792	68.4%	31.8%	65,711,020	31.90%	17.00%
Jupiter	AAA	55,542	8,560,492,610	20.7921	2.8300	15,189,275	19,412,783	37,979,115	51.1%	40.0%	39,875,939	38.09%	none
Wellington	AA+	56,752	5,396,893,082	21.6283	2.5000	14,135,136	12,414,291	29,806,462	41.6%	47.4%	27,811,952	50.82%	25.29%
Jupiter Island	AA	817	1,857,515,071	18.2939	5.0794	2,280,041	6,285,831	6,832,237	92.0%	33.4%	6,519,627	34.97%	25.00%
Marco Island	AA	16,413	8,271,255,049	12.1047	1.5860	6,363,876	15,882,920	21,934,795	72.4%	29.0%	15,890,952	40.05%	25.00%
West Palm Beach	AA-	99,919	8,147,184,810	23.6305	8.5469	6,874,377	71,862,765	136,679,805	52.6%	5.0%	124,206,251	5.53%	(N/A)
Boynton Beach	AA-	68,217	3,889,477,697	22.4675	6.7626	3,875,447	21,941,677	44,812,260	49.0%	8.6%	68,847,652	5.63%	10.20%
Delray Beach	AA-	60,831	6,249,668,019	22.8869	7.8033	18,682,823	47,467,480	89,761,392	52.9%	20.8%	90,549,314	20.63%	15.25%
Key West	AA-	24,649	4,968,809,000	11.1648	2.9132	9,260,440	14,816,373	35,090,113	42.2%	26.4%	38,783,769	23.88%	20.25%
Ocean Ridge	A-	1,786	658,028,381	21.5618	5.2500	2,147,160	3,454,649	5,012,019	68.9%	42.8%	4,928,894	43.56%	(N/A)
Sunny Isles Beach	(N/A)	20,832	5,628,162,893	21.0453	2.8860	3,152,322	15,315,309	29,320,568	52.2%	10.8%	24,957,637	12.63%	25.00%
Riviera Beach	(N/A)	32,488	3,023,788,225	24.7015	8.9980	13,458,237	28,608,931	50,320,673	56.9%	26.7%	47,385,165	28.40%	(N/A)
Islamorada	(N/A)	6,119	2,722,252,000	10.5300	2.2800	2,974,676	6,010,989	9,907,494	60.7%	30.0%	9,133,980	32.57%	20.00%
Sanibel	(N/A)	6,469	4,212,115,621	17.0092	2.5908	4,125,963	8,742,177	13,448,568	65.0%	30.7%	9,635,632	42.82%	17.00%
Naples	(N/A)	19,537	14,860,139,149	11.3263	1.1800	15,508,265	17,872,322	32,909,974	54.3%	47.1%	33,112,581	46.83%	16.30%
South Palm Beach	(N/A)	1,171	263,296,029	24.0863	4.3174	777,414	1,178,180	1,834,619	64.2%	42.4%	1,643,943	47.29%	(N/A)
Juno Beach	(N/A)	3,181	934,444,485	22.8063	2.9000	2,780,475	2,612,852	4,748,298	55.0%	58.6%	5,280,874	52.65%	50.00%
Manalapan	(N/A)	406	942,000,000	17.9800	2.8964	1,983,867	2,560,796	3,655,877	70.0%	54.3%	3,504,741	56.61%	(N/A)
Lantana	(N/A)	10,423	721,056,235	22.4024	3.2395	5,407,467	2,264,606	8,279,387	27.4%	65.3%	8,922,844	60.60%	25.00%
North Palm Beach	(N/A)	12,015	1,544,203,050	22.6772	6.9723	10,688,660	10,441,869	18,593,697	56.2%	57.5%	16,611,005	64.35%	(N/A)



## Financial Policies

---

**Town of Palm Beach, Florida**

**Subject Policy: Fund Balance**

**Approved: August 9, 2011**

**Update: July 12, 2012**

---

**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,



## Financial Policies

---

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 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). 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



## Financial Policies

---

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



## Financial Policies

---

- 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 30<sup>th</sup> 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.



## Financial Policies

---

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.



## Financial Policies

---

### 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 or 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.

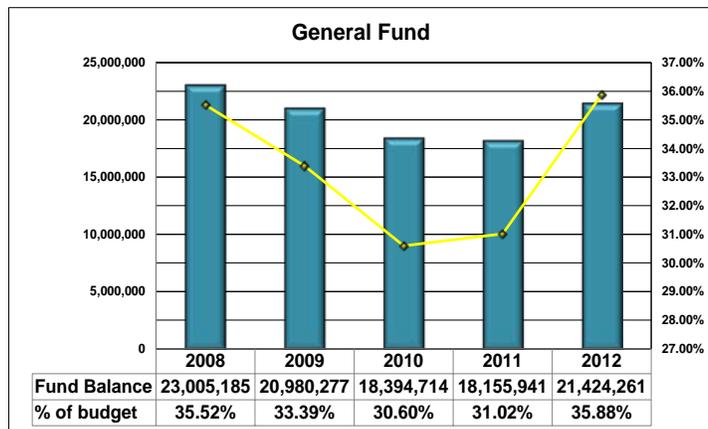
**Reservations of Fund Balance** – Reserves established by the Town Council or by Town Management.

### 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

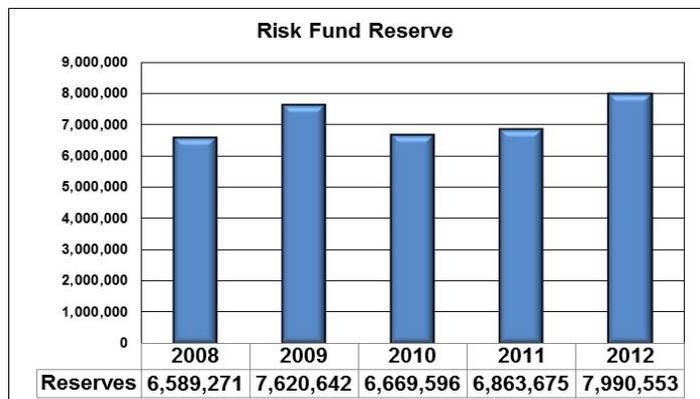
Pursuant to adopted policy, the unassigned fund balance for the General Fund is to be maintained at a minimum level of 25% of current year General Fund budgeted expenditures. This minimum level is to be maintained to protect the Town against economic downturns, temporary revenue shortfalls, unpredicted one-time expenditures, and for tax rate stabilization purposes. Twenty-five percent of the FY13 General Fund operating budget of \$59,711,280 is \$14,927,820. The FY12 ending fund balance is \$21,424,261. This amount represents 35.88% of FY13 budgeted operating expenditures or approximately \$6,496,441 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 FY13 budget, a transfer of \$843,000 from fund balance was used to fund the contingency reserve as directed by policy. During FY13, the Town Council approved a budget amendment transferring \$2,000,000 from the undesignated fund balance to the coastal protection fund for future coastal projects.

#### Reserves - Risk Fund

The total reserve balance for the Risk Fund is \$7,990,553 as of September 30, 2012. 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

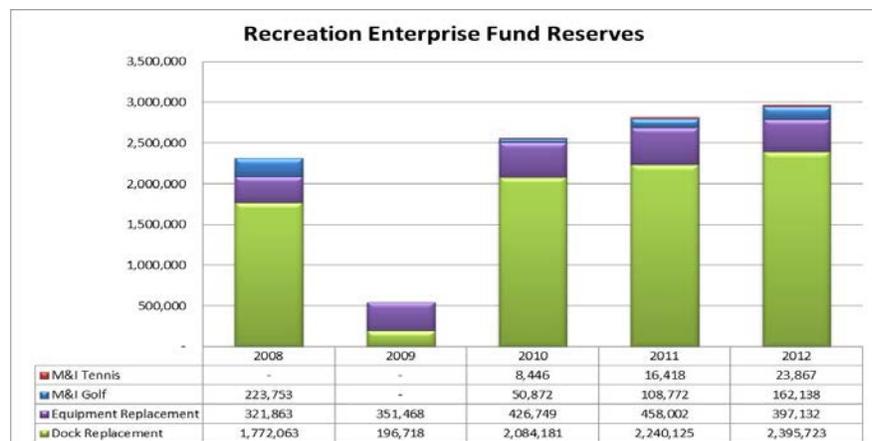
The Reserve for Catastrophic Exposures/Emergencies for the Risk Fund is funded at a minimum of \$2,500,000. This reserve was established to set aside emergency funds to protect the Town against the potential financial impacts large judgments in excess of insurance coverage and the financial impacts of response to and recovery from a man-made or natural emergency situation. In addition, the reserve can be used in response to increases in premium rates and/or loss fund increases. 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 \$1,230,325 for FY13. 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.

At the end of FY12, the net asset balance for the Recreation Enterprise Fund (REF) is \$3,697,167. 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 FY12, \$2,395,723 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.

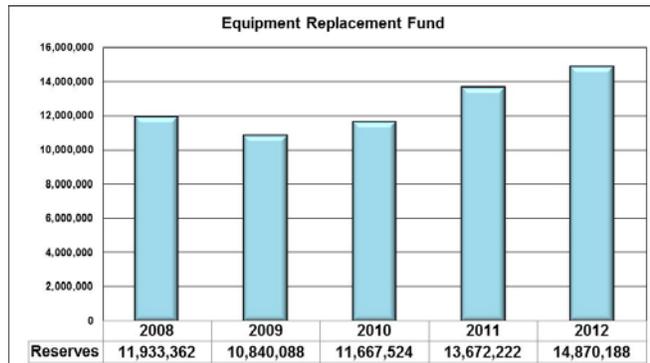
The Par 3 Golf Course charges an additional \$2 per round to fund a maintenance and improvement reserve. At the end of FY12, the balance was \$162,138.

In FY10, a maintenance and improvement fee was implemented for the Tennis program. This reserve at the end of FY12 totaled \$23,867 and has been set aside for improvements to the tennis centers.

The Recreation Enterprise Fund's equipment replacement reserve allows for the purchase of capital equipment and is funded with accumulated replacement cost depreciation from Recreation Net Assets. The balance in the REF Equipment Replacement Fund is \$397,132 as of September 30, 2012.

### Equipment Replacement Fund

The Townwide Equipment Replacement Fund 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.



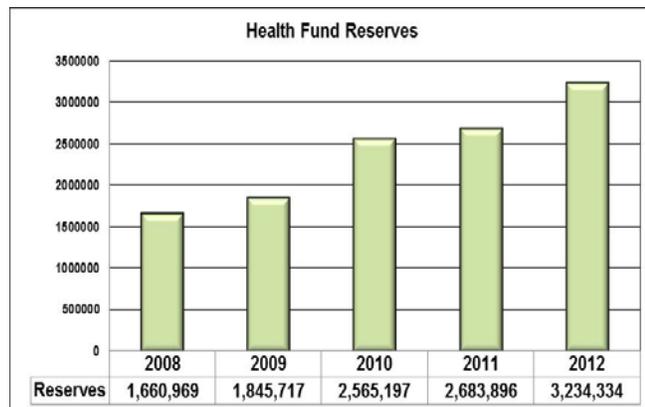
The balance in the Equipment Replacement Fund for year-end FY12 is \$14,870,188. For FY13, income including the depreciation transfer will total \$2,135,969 and expenditures for capital equipment are budgeted at \$1,073,703.

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

A Reserve for Compensated Absences 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, 2012, is \$3,315,135. The FY13 appropriation for the pay-out of eligible accrued vacation, sick and compensatory time from this reserve is \$314,033.

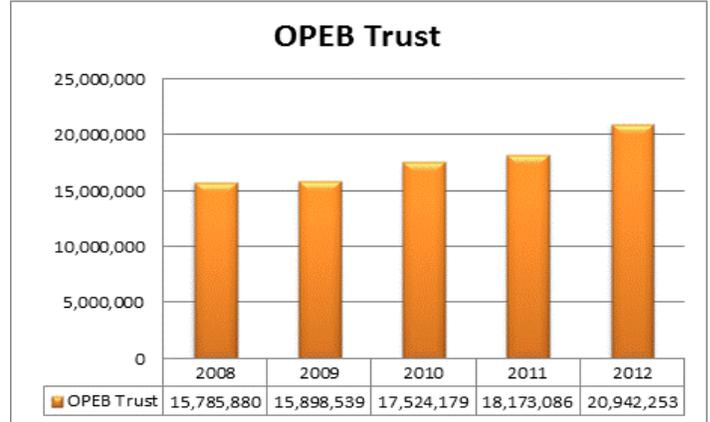
### Health Insurance Reserve

The balance of the reserve in the Health Fund at the end FY12 is \$3,234,334. These reserves guard against any deficiencies in the Town's self insurance health fund for current employees' insurance expenditures.



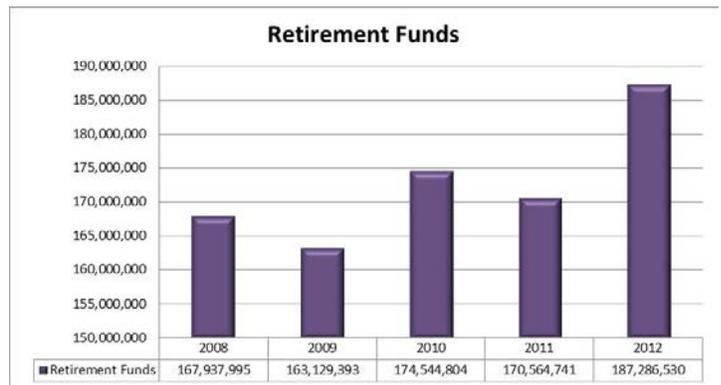
**OPEB (Other Post Employment Benefits) Trust**

The Town’s OPEB Trust Fund was established to comply with GASB Statements 43 and 54, which required the establishment of a liability for actuarially determined costs of retiree health benefits. This fund is overseen by the Town’s Investment Advisory Committee. The net asset balance in this trust is \$20,942,253 as of September 30, 2012. The actuarially determined transfer from the General Fund for the OPEB liability for FY13 is \$1,769,000. The Town continues to be well ahead of other government agencies in funding this liability.



**Retirement Funds**

The Town’s three Retirement Funds for General Employee, Police Officers, and Firefighters, were consolidated into the Employee’s Retirement Fund in FY12. The net assets of the consolidated fund at the end of FY12 were \$187,286,530. Improved investment performance in FY12 increased net assets of the fund by \$16,721,789.



**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 FY13 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 a small amount from the contingency is allocated for expenditures through an affirmative vote of the Town Council.

The table on the following page identifies the contingency balances appropriated in the FY12 and the FY13 budgets:

**Contingency Reserves  
FY2012 and FY2013**

<b>Fund</b>	<b>FY2012 Budget</b>	<b>FY2013 Budget</b>
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

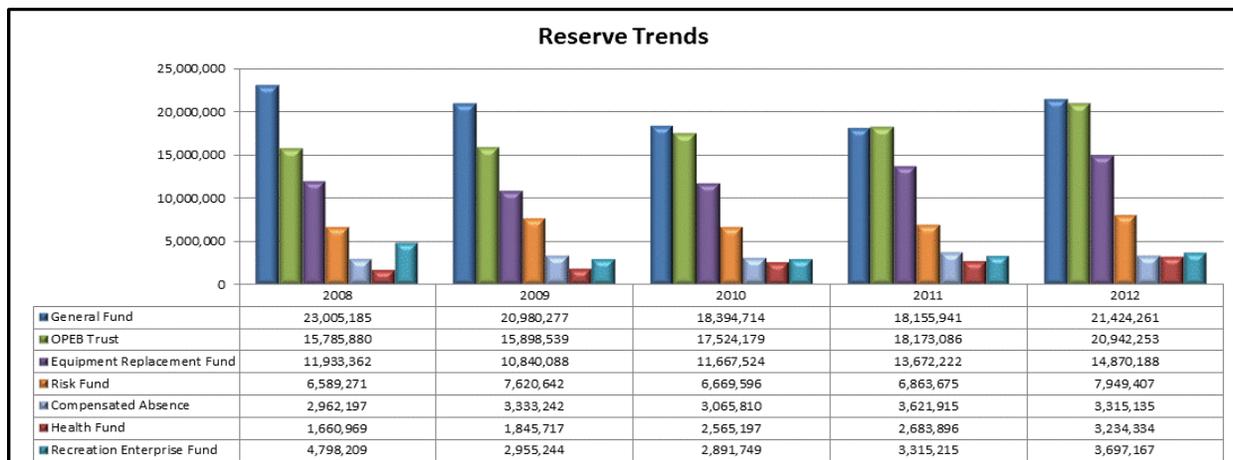
**Undesignated Fund Balance/Retained Earnings Summary**

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 summarize the trend of the unassigned fund balance, net asset balances, compensated absence, and replacement reserve balances for FY08 through estimated FY12.

**Reserve Balances**  
**Fiscal Years 2008 – 2012**

Fund	2008	2009	2010	2011	2012
General Fund	23,005,185	20,980,277	18,394,714	18,155,941	21,424,261
Compensated Absence (GF)	2,962,197	3,333,242	3,065,810	3,621,915	3,315,135
Equipment Replacement Fund	11,933,362	10,840,088	11,667,524	13,672,222	14,870,188
Recreation Enterprise Fund	2,035,289	1,050,115	294,764	413,966	707,381
Recreation ERF	321,863	351,468	426,749	458,002	397,132
Dock Replacement	1,772,062	196,718	2,084,181	2,240,125	2,395,723
Par 3 M&I Reserve	223,753	0	50,872	108,722	162,138
Tennis M&I reserve	0	0	8,446	16,418	23,867
Health Fund	1,660,969	1,845,717	2,565,197	2,683,896	3,234,334
Risk Fund	6,589,271	7,620,642	6,669,596	6,863,675	7,990,553
Health - OPEB Trust	15,785,880	15,898,539	17,524,179	18,173,086	20,942,253
Pension Fund	<u>167,937,995</u>	<u>163,129,393</u>	<u>174,544,804</u>	<u>170,564,741</u>	<u>187,286,530</u>
<b>Total</b>	<b>234,227,826</b>	<b>225,246,199</b>	<b>237,296,836</b>	<b>236,972,759</b>	<b>262,749,495</b>



# RatingsDirect®

---

## Summary:

# Palm Beach Town, Florida; General Obligation; Miscellaneous Tax

### Primary Credit Analyst:

Le T Quach, New York (1) 212-438-5544; le\_quach@standardandpoors.com

### Secondary Contact:

Richard J Marino, New York (1) 212-438-2058; richard\_marino@standardandpoors.com

## Table Of Contents

---

Rationale

Outlook

Related Criteria And Research

## Summary:

# Palm Beach Town, Florida; General Obligation; Miscellaneous Tax

### Credit Profile

Palm Beach Town misc tax		
<i>Long Term Rating</i>	AA+/Stable	Affirmed
Palm Beach Town ICR		
<i>Long Term Rating</i>	AAA/Stable	Affirmed

## Rationale

Standard & Poor's Ratings Services has affirmed its 'AA+' long-term rating on Palm Beach Town, Fla.'s public improvement non ad valorem bonds. In addition, Standard & Poor's affirmed its 'AAA' issuer credit rating on the town. The outlook is stable.

The ratings reflect our opinion of the town's:

- Strong financial management that has contributed to Palm Beach's historically strong financial position;
- Extremely strong wealth and income levels;
- Very strong and sizable tax base, despite recent reductions;
- Well-funded pension and other postemployment benefit (OPEB) plans; and
- Low overall debt burden relative to market value, coupled with limited additional capital needs.

The public improvement bonds are secured by a pledge of the town's non ad valorem tax revenues. Non ad valorem revenues include any legally available revenues derived from any source other than ad valorem taxation on real and personal property, and the town has agreed to budget and appropriate in its annual budget for each fiscal year non ad valorem revenues sufficient to pay debt service on the bonds. Additionally, the town's series 2010B bonds are secured by a pledge of non ad valorem capital special assessments levied on the real property located in the Worth Avenue Commercial District. The rating on the series 2010B bonds reflects the town's non ad valorem revenue rating.

Palm Beach, an island, is located in the eastern portion of Palm Beach County, with a local economy characterized as being an exceptionally affluent and internationally recognized residential estate community. The town's 3.8 square miles includes 12.1 miles of coastline on the Atlantic Ocean. After very strong growth from fiscal years 2005 to 2009, the town's tax base declined 3.4% in fiscal 2010 and 12% in fiscal 2011. However, values have stabilized and remained flat for fiscal 2012 and increased a good 2.7% for fiscal 2013. Given the modest permanent population of approximately 8,000 residents, market values per capita are very high at \$1.79 million per capita. Reflecting the affluence of the community, median household and per capita effective buying incomes are, in our view, very strong at 201% and 422% of the U.S., respectively.

In our opinion, the town's finances are also very strong, and Palm Beach managed very well during the most recent

economic downturn. For audited fiscal 2012, the town posted a \$2.5 million general fund surplus on a \$48.7 million operating budget. Assigned and unassigned fund balances totaled \$24.38 million, equal to 50% of general fund expenditures, which we consider very strong. For fiscal 2013 (ending Sept. 30), town management has indicated that it expects to maintain reserve levels at approximately the same as 2012 levels.

Palm Beach's management practices are considered "strong" under Standard & Poor's Financial Management Assessment (FMA) methodology, indicating that we believe the town's financial practices are strong, well embedded, and likely sustainable.

The town's overall debt burden on a per capita basis is high at \$40,631 due to the small full-time population, but low at 2.4% of market value. We understand Palm Beach is considering issuing \$40 million in new capital improvement bonds in fiscal 2014 or 2015. We do not expect the new issuance to have a material effect on the town's current debt profile.

The town maintains three pension plans and one defined benefit OPEB plan. Prior to April 1, 2012, separate pension plans were maintained for the general/lifeguard employees, police officers, and firefighters. Effective April 1, 2012, the general/lifeguard employees', police officers', and firefighters' plans were eliminated and a new consolidated plan was created (Town of Palm Beach Retirement System). We understand the existing contracts, investment holdings, assets, and liabilities of the general/lifeguard employees', police officers', and firefighters' retirement plans were transferred and became contracts, investment holdings, assets, and liabilities of the new plan. For fiscal 2012, Palm Beach's total contributions to the three prior pension plans were \$3.27 million or about 7% of total governmental expenditures.

The town also contributes to an OPEB irrevocable trust. For fiscal 2012, the town paid \$1.49 million, or 3.3% of total governmental expenditures. As of Oct. 1, 2012, the most-recent valuation date, the unfunded actuarial accrued liability was \$8.3 million and was 71.5% funded.

## Outlook

The stable outlook reflects our expectation that Palm Beach Town will maintain strong reserve levels consistent with historical practice. In addition, we expect debt levels to remain moderate relative to market value given management's capital plans. As a result of the projected stability of the town's finances, tax base, and debt profile, we do not expect to adjust the rating or outlook over the two-year outlook period.

## Related Criteria And Research

- USPF Criteria: GO Debt, Oct. 12, 2006
- USPF Criteria: Non Ad Valorem Bonds, Oct. 20, 2006

Complete ratings information is available to subscribers of RatingsDirect at [www.globalcreditportal.com](http://www.globalcreditportal.com). All ratings affected by this rating action can be found on Standard & Poor's public Web site at [www.standardandpoors.com](http://www.standardandpoors.com). Use the Ratings search box located in the left column.

Copyright © 2013 by Standard & Poor's Financial Services LLC. All rights reserved.

No content (including ratings, credit-related analyses and data, valuations, model, software or other application or output therefrom) or any part thereof (Content) may be modified, reverse engineered, reproduced or distributed in any form by any means, or stored in a database or retrieval system, without the prior written permission of Standard & Poor's Financial Services LLC or its affiliates (collectively, S&P). The Content shall not be used for any unlawful or unauthorized purposes. S&P and any third-party providers, as well as their directors, officers, shareholders, employees or agents (collectively S&P Parties) do not guarantee the accuracy, completeness, timeliness or availability of the Content. S&P Parties are not responsible for any errors or omissions (negligent or otherwise), regardless of the cause, for the results obtained from the use of the Content, or for the security or maintenance of any data input by the user. The Content is provided on an "as is" basis. S&P PARTIES DISCLAIM ANY AND ALL EXPRESS OR IMPLIED WARRANTIES, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE, FREEDOM FROM BUGS, SOFTWARE ERRORS OR DEFECTS, THAT THE CONTENT'S FUNCTIONING WILL BE UNINTERRUPTED, OR THAT THE CONTENT WILL OPERATE WITH ANY SOFTWARE OR HARDWARE CONFIGURATION. In no event shall S&P Parties be liable to any party for any direct, indirect, incidental, exemplary, compensatory, punitive, special or consequential damages, costs, expenses, legal fees, or losses (including, without limitation, lost income or lost profits and opportunity costs or losses caused by negligence) in connection with any use of the Content even if advised of the possibility of such damages.

Credit-related and other analyses, including ratings, and statements in the Content are statements of opinion as of the date they are expressed and not statements of fact. S&P's opinions, analyses, and rating acknowledgment decisions (described below) are not recommendations to purchase, hold, or sell any securities or to make any investment decisions, and do not address the suitability of any security. S&P assumes no obligation to update the Content following publication in any form or format. The Content should not be relied on and is not a substitute for the skill, judgment and experience of the user, its management, employees, advisors and/or clients when making investment and other business decisions. S&P does not act as a fiduciary or an investment advisor except where registered as such. While S&P has obtained information from sources it believes to be reliable, S&P does not perform an audit and undertakes no duty of due diligence or independent verification of any information it receives.

To the extent that regulatory authorities allow a rating agency to acknowledge in one jurisdiction a rating issued in another jurisdiction for certain regulatory purposes, S&P reserves the right to assign, withdraw, or suspend such acknowledgement at any time and in its sole discretion. S&P Parties disclaim any duty whatsoever arising out of the assignment, withdrawal, or suspension of an acknowledgment as well as any liability for any damage alleged to have been suffered on account thereof.

S&P keeps certain activities of its business units separate from each other in order to preserve the independence and objectivity of their respective activities. As a result, certain business units of S&P may have information that is not available to other S&P business units. S&P has established policies and procedures to maintain the confidentiality of certain nonpublic information received in connection with each analytical process.

S&P may receive compensation for its ratings and certain analyses, normally from issuers or underwriters of securities or from obligors. S&P reserves the right to disseminate its opinions and analyses. S&P's public ratings and analyses are made available on its Web sites, [www.standardandpoors.com](http://www.standardandpoors.com) (free of charge), and [www.ratingsdirect.com](http://www.ratingsdirect.com) and [www.globalcreditportal.com](http://www.globalcreditportal.com) (subscription) and [www.spcapitaliq.com](http://www.spcapitaliq.com) (subscription) and may be distributed through other means, including via S&P publications and third-party redistributors. Additional information about our ratings fees is available at [www.standardandpoors.com/usratingsfees](http://www.standardandpoors.com/usratingsfees).

**McGRAW-HILL**

**WWW.STANDARDANDPOORS.COM/RATINGSDIRECT**

**APRIL 26, 2013 4**

1122487 | 302012838

## FY 14 Budget Summary by Fund Type, Revenues and Expenditures

	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
<b>Revenues</b>							
Ad Valorem Taxes	\$36,882,180	\$0	\$0	\$0	\$0	\$0	\$36,882,180
Non Ad Valorem Taxes	7,367,500	0	0	0	0	0	7,367,500
Licenses and Permits	6,588,200	0	0	0	0	0	6,588,200
Intergovernmental	1,052,000	0	1,000,000	0	0	0	2,052,000
Charges for Services	3,552,275	0	0	4,981,300	6,751,500	0	15,285,075
Fines and Forfeitures	1,181,000	0	0	0	0	0	1,181,000
Contributions	0	0	0	0	0	7,171,638	7,171,638
Interest Earnings	425,500	1,000	76,400	3,100	68,500	15,919,169	16,493,669
Miscellaneous	247,845	0	10,000	0	30,000	930,690	1,218,535
Special Assessments	0	775,000	273,261	0	0	0	1,048,261
Interfund Transfers	885,000	3,654,863	8,884,194	0	1,876,000	1,506,000	16,806,057
<b>Subtotal</b>	<b>58,181,500</b>	<b>4,430,863</b>	<b>10,243,855</b>	<b>4,984,400</b>	<b>8,726,000</b>	<b>25,527,497</b>	<b>112,094,115</b>
Appropriations from Fund Balance	5,459,600	4,200	19,130,534	235,768	10,987,231	0	35,817,333
<b>Total Revenues</b>	<b>\$63,641,100</b>	<b>\$4,435,063</b>	<b>\$29,374,389</b>	<b>\$5,220,168</b>	<b>\$19,713,231</b>	<b>\$25,527,497</b>	<b>\$147,911,448</b>
<b>Expenditures</b>							
Salaries and Wages	\$24,273,881	\$0	\$0	\$1,297,374	\$140,824	\$97,397	\$25,809,476
Employee Benefits	12,537,983	0	0	507,874	5,094,095	2,509,500	20,649,452
Contractual	8,417,843	0	211,125	1,229,400	1,626,943	18,279,100	29,764,411
Commodities	1,701,960	0	0	246,900	4,855	300	1,954,015
Capital Outlay	132,645	0	28,632,165	80,200	2,977,895	0	31,822,905
Depreciation	1,877,935	0	0	597,900	1,600	0	2,477,435
Debt Service	0	4,393,700	0	0	0	0	4,393,700
Interfund Transfers	13,541,194	0	253,563	1,011,300	5,867,019	0	20,673,076
Other	1,157,659	11,500	205,000	249,220	4,000,000	0	5,623,379
<b>Subtotal</b>	<b>63,641,100</b>	<b>4,405,200</b>	<b>29,301,853</b>	<b>5,220,168</b>	<b>19,713,231</b>	<b>20,886,297</b>	<b>143,167,849</b>
Transfer to Fund Balance/Retained Earnings	0	29,863	72,536	0	0	4,641,200	4,743,599
<b>Total Expenditures</b>	<b>\$63,641,100</b>	<b>\$4,435,063</b>	<b>\$29,374,389</b>	<b>\$5,220,168</b>	<b>\$19,713,231</b>	<b>\$25,527,497</b>	<b>\$147,911,448</b>
<b>Financial Ratios</b>							
	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	57.95%	0.00%	0.00%	0.00%	0.00%	0.00%	24.94%
Ad Valorem Taxes per capita (8,358 population)	\$4,413	\$0	\$0	\$0	\$0	\$0	\$4,413
Total expenditures per capita (8,358 population)	\$7,614	\$531	\$3,515	\$625	\$2,359	\$3,054	\$17,697
Personnel as a percentage of the total budget	38.14%	0.00%	0.00%	24.85%	0.71%	0.38%	17.45%
Capital expenditures as percentage of total fund budget	0.21%	0.00%	97.47%	1.54%	15.11%	0.00%	21.51%
Capital expenditures per capita (8,358 population)	\$16	\$0	\$3,426	\$10	\$356	\$0	\$3,807



(This page intentionally left blank)

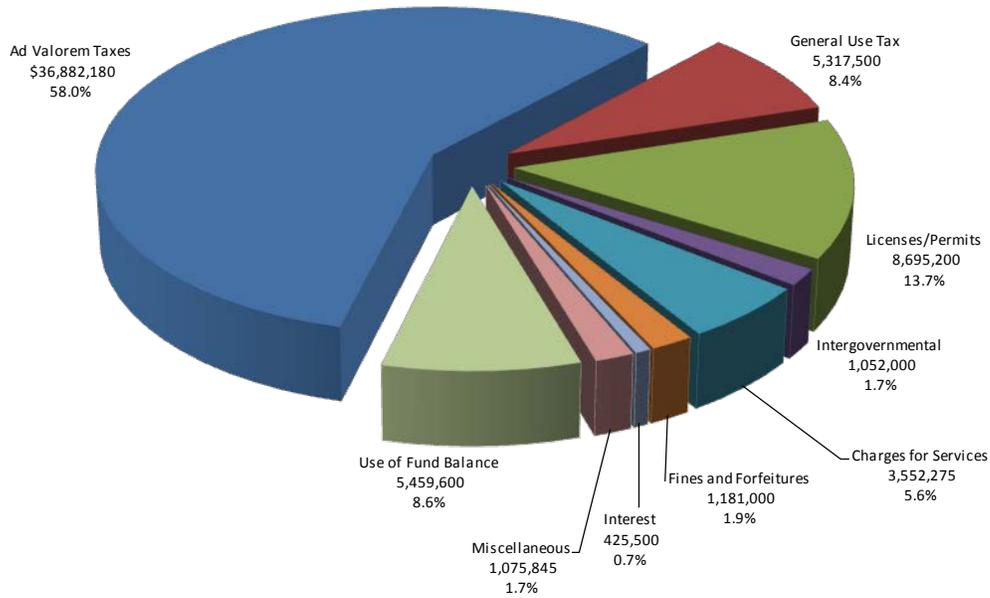
**Town of Palm Beach, Florida**  
**General Fund Revenues and Expenditures**  
**Budget Comparison**  
**Fiscal Years 2013 - 2014**

	Budget FY2013	Budget FY2014	FY13 vs. FY14 \$ Difference	FY13 vs. FY14 % Change
<b>Revenues</b>				
Ad Valorem Taxes	\$36,865,400	\$36,882,180	\$16,780	0.0%
Non Ad Valorem Taxes	7,477,500	7,367,500	-\$110,000	-1.5%
Licenses & Permits	6,264,300	6,588,200	\$323,900	5.2%
Intergovernmental	1,020,450	1,052,000	\$31,550	3.1%
Charges for Services	3,652,116	3,552,275	-\$99,841	-2.7%
Fines and Forfeitures	1,299,000	1,181,000	-\$118,000	-9.1%
Investment Earnings	900,500	425,500	-\$475,000	-52.7%
Miscellaneous Revenues	189,981	247,845	\$57,864	30.5%
Interfund Transfers	885,000	885,000	\$0	0.0%
Transfer from CIP	0	0	\$0	100.0%
Transfer From Fund Balance	1,157,033	5,459,600	\$4,302,567	371.9%
<b>Total Revenues</b>	<b>\$59,711,280</b>	<b>\$63,641,100</b>	<b>\$3,929,820</b>	<b>6.6%</b>
<b>Expenditures</b>				
<b>Department</b>				
Legislative	\$95,600	\$95,600	\$0	0.0%
General Government	445,153	733,300	\$288,147	64.7%
Town Manager	741,371	764,752	\$23,381	3.2%
Advice and Litigation	468,915	518,915	\$50,000	10.7%
Human Resources	679,988	700,116	\$20,128	3.0%
Information Systems	1,822,385	1,847,475	\$25,090	1.4%
Finance	1,882,423	1,928,883	\$46,460	2.5%
Planning/Building/Zoning	3,600,142	3,677,408	\$77,266	2.1%
Library	288,989	297,659	\$8,670	3.0%
Fire-Rescue	10,652,190	10,966,908	\$314,718	3.0%
Police	12,885,527	13,298,269	\$412,742	3.2%
Emergency Management	47,950	47,950	\$0	0.0%
Public Works	14,330,768	14,362,671	\$31,903	0.2%
Contingency	843,000	860,000	\$17,000	2.0%
Transfer to Other Funds	10,926,879	13,541,194	\$2,614,315	23.9%
<b>Total Expenditures</b>	<b>\$59,711,280</b>	<b>\$63,641,100</b>	<b>\$3,929,820</b>	<b>6.6%</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$0</b>	<b>\$0</b>		



(This page intentionally left blank)

Revenues by Type



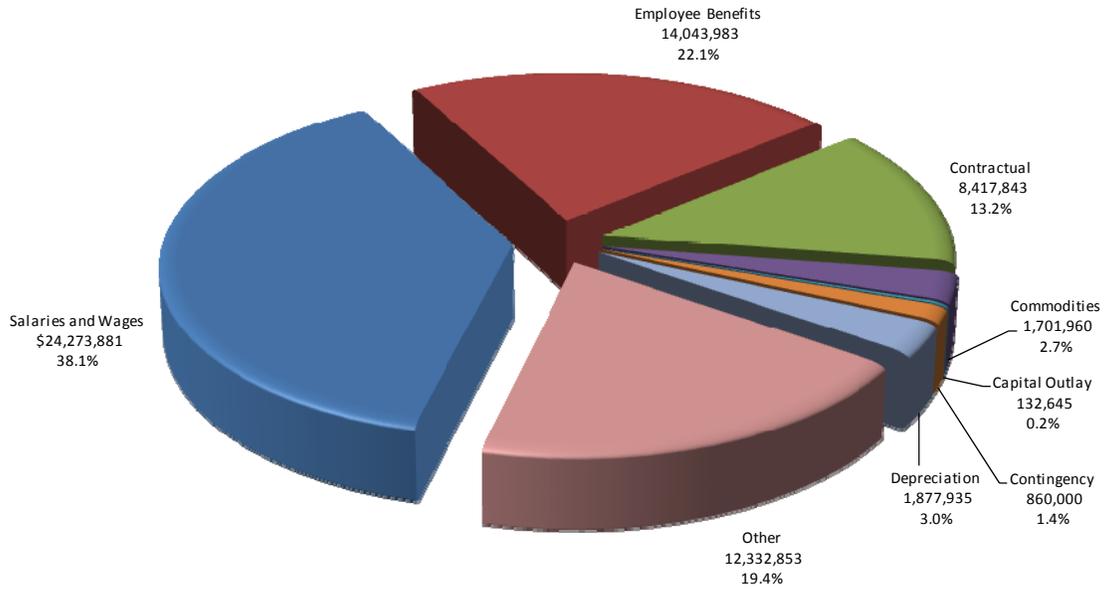
Ad Valorem Taxes	\$ 36,882,180
General Use Tax	5,317,500
Licenses/Permits	8,695,200
Intergovernmental	1,052,000
Charges for Services	3,552,275
Fines and Forfeitures	1,181,000
Interest	425,500
Miscellaneous	1,075,845
Use of Fund Balance	5,459,600
	<u>\$ 63,641,100</u>

Title	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget	% Variance	% of Total Budget
<b>Ad Valorem Taxes</b>							
Current Ad Valorem Taxes	36,634,834	36,636,311	36,865,400	37,234,054	36,882,180	0.05%	57.95%
Back Taxes	509	26,605	-	-	-	0.00%	0.00%
	36,635,343	36,662,916	36,865,400	37,234,054	36,882,180	0.05%	57.95%
<b>Sales, Use and Fuel Taxes</b>							
1-6 Cents Local Opt Fuel Tax	205,708	204,905	210,000	200,000	210,000	0.00%	0.33%
1-5 Cents Local Opt Fuel Tax	96,192	96,335	100,000	95,000	100,000	0.00%	0.16%
	301,900	301,240	310,000	295,000	310,000	0.00%	0.49%
<b>Utility Services Taxes</b>							
Electricity Utility	2,172,820	2,221,874	2,200,000	2,200,000	2,200,000	0.00%	3.46%
Simplified Telecom Tax	1,178,518	1,142,166	1,200,000	1,200,000	1,200,000	0.00%	1.89%
Water Utility	1,287,923	1,368,085	1,300,000	1,450,000	1,350,000	3.85%	2.12%
Gas Utility	248,209	232,124	250,000	250,000	250,000	0.00%	0.39%
Propane Utility	5,186	9,384	7,500	7,500	7,500	0.00%	0.01%
	4,892,656	4,973,633	4,957,500	5,107,500	5,007,500	1.01%	7.87%
<b>Business Tax Receipts</b>							
Business Tax Receipts	669,901	654,084	600,000	600,000	640,500	6.75%	1.01%
Business Tax Receipt Penalties	24,472	15,011	25,000	25,000	25,000	0.00%	0.04%
	694,373	669,095	625,000	625,000	665,500	6.48%	1.05%
<b>Building Permits</b>							
Building	3,650,107	3,773,399	3,800,000	3,800,000	4,000,000	5.26%	6.29%
Radon Gas	8	-	100	100	-	-100.00%	0.00%
Electrical	403,138	353,235	275,000	300,000	300,000	9.09%	0.47%
Plumbing	234,801	200,456	175,000	175,000	175,000	0.00%	0.27%
Permit Processing	11,329	29,517	15,000	20,000	20,000	33.33%	0.03%
Permit Penalty	34,608	4,118	10,000	30,000	25,000	150.00%	0.04%
Except/Var. App.	206,689	170,300	150,000	150,000	150,000	0.00%	0.24%
Consultants Fees	24,960	19,353	20,000	10,000	20,000	0.00%	0.03%
Special Plan Review Fee	329,005	347,650	275,000	310,000	275,000	0.00%	0.43%
Reinspection Fees	3,975	1,950	5,000	3,500	3,500	-30.00%	0.01%
Special Detail - PZB	860	3,495	5,000	3,000	-	-100.00%	0.00%
Abandonments	-	-	1,000	-	-	-100.00%	0.00%
Architectural Fees	112,478	129,743	110,000	120,000	110,000	0.00%	0.17%
Landmarks Submittal	20,600	19,150	15,000	20,000	20,000	33.33%	0.03%
Tax Abatement Program	-	-	1,200	-	1,200	0.00%	0.00%
Mechanical Permits	366,844	267,869	250,000	300,000	300,000	20.00%	0.47%
Contractor Registration Fee	11,895	11,954	10,000	10,000	10,000	0.00%	0.02%
Landscape Permit	-	5,046	50,000	5,000	5,000	-90.00%	0.01%
Miscellaneous Permit Fees	3,438	-	-	-	-	0.00%	0.00%
Building Permit Search Fee	16,525	20,150	15,000	20,000	20,000	33.33%	0.03%
Dune Vegetation Fee	1,550	-	1,000	-	1,000	0.00%	0.00%
Permit Revision Fee	102,700	157,525	150,000	200,000	175,000	16.67%	0.27%
	5,535,510	5,514,910	5,333,300	5,476,600	5,610,700	5.20%	8.82%
<b>Franchise Fees</b>							
Electricity Franchise	2,060,500	1,900,717	2,050,000	1,900,000	1,900,000	-7.32%	2.99%
Gas Franchise	144,219	139,727	160,000	150,000	150,000	-6.25%	0.24%
	2,204,719	2,040,444	2,210,000	2,050,000	2,050,000	-7.24%	3.22%
<b>Other Licenses, Fees and Permits</b>							
Right Of Way Permits	129,272	264,297	200,000	250,000	250,000	25.00%	0.39%
Gainesville Plan	5,280	12,210	10,000	15,000	15,000	50.00%	0.02%
Arlington Plan	11,235	22,215	20,000	35,000	35,000	75.00%	0.05%
Taxi Permits	-	5,400	3,500	1,500	1,500	-57.14%	0.00%
Flood Plain Management Permit Fee	6,375	9,450	10,000	10,000	10,000	0.00%	0.02%
Newsrack Enclosure Admin Fee	500	630	500	500	500	0.00%	0.00%
Charitable Solicitations Fee	53,590	45,380	55,000	45,000	50,000	-9.09%	0.08%
Charitable Solicit. Adv. Fee	460	-	-	-	-	0.00%	0.00%
Char Solit Late Filing Fee	6,785	5,835	7,000	7,000	7,000	0.00%	0.01%
	213,497	365,417	306,000	364,000	369,000	20.59%	0.58%
<b>Federal Grants</b>							
Bullet Proof Vests Grant	13,239	8,073	3,850	3,861	7,000	81.82%	0.01%
Fdle Justice Assistance Grant	1,426	-	-	-	-	0.00%	0.00%
Fema Grant - Fire-Rescue	206,150	-	-	-	-	0.00%	0.00%
	220,815	8,073	3,850	3,861	7,000	81.82%	0.01%

Title	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget	% Variance	% of Total Budget
<b>State Shared Revenues</b>							
State Revenue Sharing	272,936	231,764	250,000	250,000	250,000	0.00%	0.39%
Alcoholic Beverage Lic	20,564	25,247	20,600	25,000	25,000	21.36%	0.04%
Local Govt. Sales Tax	611,700	546,021	580,000	580,000	580,000	0.00%	0.91%
Fire Supplemental Compensation	34,026	32,741	33,000	30,000	33,000	0.00%	0.05%
911 Equip Reimbursement	116,842	115,965	100,000	100,000	100,000	0.00%	0.16%
Seized Tag	2,033	2,650	3,000	3,000	3,000	0.00%	0.00%
Fuel Tax Refund	10,667	12,392	10,000	10,000	10,000	0.00%	0.02%
	1,068,768	966,780	996,600	998,000	1,001,000	0.44%	1.57%
<b>Grants From Other Local Units</b>							
Ems Grant - Palm Beach County	-	55,799	-	-	14,000	100.00%	0.02%
	-	55,799	-	-	14,000	100.00%	0.02%
<b>Shared Revenues-Other Local Units</b>							
County Occ. Licenses	19,966	20,781	20,000	15,000	15,000	-25.00%	0.02%
\$12.50 Citation Monies	9,570	-	-	25,522	15,000	100.00%	0.02%
	29,536	20,781	20,000	40,522	30,000	50.00%	0.05%
<b>Public Safety</b>							
Special Assignment Ot - Other	630,086	1,078,853	700,000	650,000	650,000	-7.14%	1.02%
Police Id Cards	21,692	17,564	20,000	20,000	20,000	0.00%	0.03%
Burglar Alarm False Alarm Fees	68,051	77,490	75,000	75,000	75,000	0.00%	0.12%
Burglar Alarm Registration Fee	46,588	46,873	55,000	50,000	50,000	-9.09%	0.08%
Burglar Alarm - Penalties	5,710	3,671	-	5,000	5,000	100.00%	0.01%
Burglar Alarm - Direct Connect	5,892	6,729	6,000	6,000	6,000	0.00%	0.01%
Valet Parking Permit	10,200	10,850	6,000	10,000	10,000	66.67%	0.02%
Tent Permits	7,725	7,982	7,000	25,000	10,000	42.86%	0.02%
Special Detail-Fire	53,681	31,773	47,000	40,000	45,000	-4.26%	0.07%
Fire Prev Bonfires	3,600	4,800	4,000	4,000	4,000	0.00%	0.01%
Fire Prev Fire Hydrant	825	-	500	500	500	0.00%	0.00%
Fire Prev Hot Work	31,481	54,228	25,000	35,000	35,000	40.00%	0.05%
Fire Prev Public Assembly	1,311	1,711	2,700	2,000	2,000	-25.93%	0.00%
False Fire Alarms	4,750	15,555	7,500	10,000	10,000	33.33%	0.02%
Fire Prev Fireworks	9,080	20,000	12,000	12,000	12,000	0.00%	0.02%
Bldg. Insp. Fund Fees	7,789	7,209	4,000	7,000	7,000	75.00%	0.01%
Radon Gas	6,958	7,205	4,000	7,000	7,000	75.00%	0.01%
Fire Prev Technical Fire Insp	36,588	42,389	40,000	40,000	40,000	0.00%	0.06%
Fire Prev Annual Ins Fee	116,806	88,976	117,000	117,000	120,000	2.56%	0.19%
Ems Transport Fees	350,847	477,169	450,000	375,000	400,000	-11.11%	0.63%
	1,419,660	2,001,027	1,582,700	1,490,500	1,508,500	-4.69%	2.37%
<b>Physical Environment</b>							
Special Solid Waste	8,462	8,735	10,000	10,000	10,000	0.00%	0.02%
Solid Waste	893,395	981,859	912,037	900,000	920,000	0.87%	1.45%
Comp. Garbage Collection Fee	228,815	223,714	246,529	250,000	253,925	3.00%	0.40%
SWA Recycling Revenue	82,049	41,368	45,000	25,000	30,000	-33.33%	0.05%
Easement Acquisition	3,000	-	-	-	-	0.00%	0.00%
Historic Speciman Tree Fee	3,315	4,641	4,000	5,000	5,000	25.00%	0.01%
	1,219,036	1,260,317	1,217,566	1,190,000	1,218,925	0.11%	1.92%
<b>Transportation</b>							
Prkg Meter Royal Palm Way Lot	10,788	12,412	11,000	12,000	12,000	9.09%	0.02%
Prkg Meter Ocean Front	475,210	445,625	475,000	450,000	475,000	0.00%	0.75%
Prkg Meter Lake Front	58,376	14,004	20,000	17,000	15,000	-25.00%	0.02%
Prkg Meter Phipps Ocean Front	90,604	50,353	50,000	30,000	45,000	-10.00%	0.07%
Prkg Meter Peruvian	90,016	89,729	90,000	95,000	90,000	0.00%	0.14%
Prkg Meter Bradley Place	10,344	4,776	10,000	6,000	6,000	-40.00%	0.01%
Parking Meter Royal Palm Way	33,281	25,813	25,000	30,000	31,000	24.00%	0.05%
Other Parking Placard Programs	11,825	138,205	130,000	110,000	115,000	-11.54%	0.18%
	780,444	780,917	811,000	750,000	789,000	-2.71%	1.24%
<b>Other Charges for Services</b>							
Bldg/Elec/Plumbing Code Sales	-	-	100	-	-	-100.00%	0.00%
Map/Sales Code	-	-	100	-	-	-100.00%	0.00%
Certification Copy	633	703	500	700	700	40.00%	0.00%
Misc Copies	6,673	3,714	5,000	5,000	5,000	0.00%	0.01%
Meeting Tapes Sales	140	22	150	150	150	0.00%	0.00%
Lien Search Fee	23,909	27,510	25,000	30,000	25,000	0.00%	0.04%
Microfiche/Scanned Documents	10,335	6,976	10,000	5,000	5,000	-50.00%	0.01%
Data Processing Services	938	75	-	-	-	0.00%	0.00%
	42,628	39,000	40,850	40,850	35,850	-12.24%	0.06%

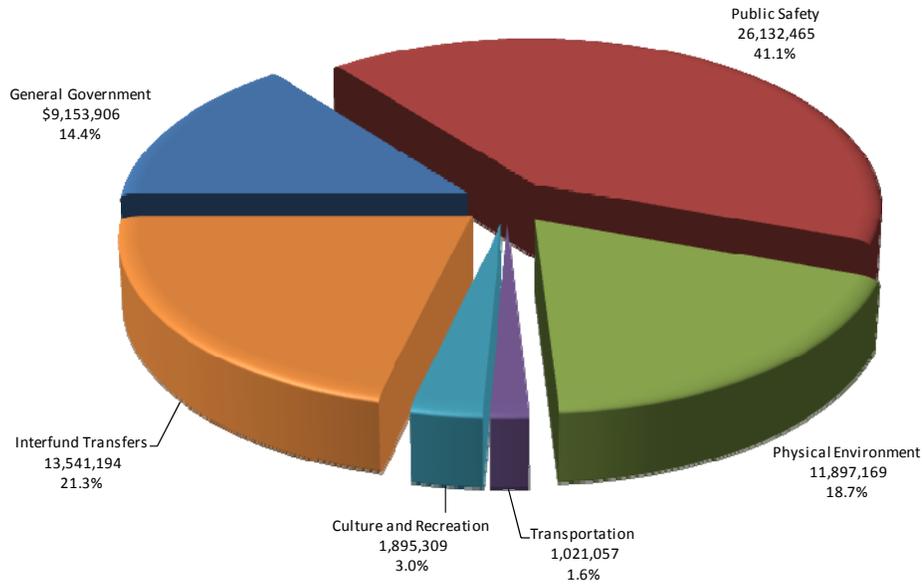
Title	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget	% Variance	% of Total Budget
<b>Judgments and Fines</b>							
Fines - Other Parking	326,118	512,011	625,000	625,000	650,000	4.00%	1.02%
Fines - Parking Meters	93,987	75,030	120,000	50,000	75,000	-37.50%	0.12%
Row Parking Violation Fines	16,475	11,980	16,000	16,000	10,000	-37.50%	0.02%
Moving Violations	47,970	42,626	45,000	20,000	20,000	-55.56%	0.03%
Court Order Wade	-	634	-	-	-	0.00%	0.00%
Revenue/2nd \$ Funding	6,592	5,672	6,000	6,000	6,000	0.00%	0.01%
Boot Fees	29,750	29,370	30,000	15,000	25,000	-16.67%	0.04%
Penalty - Other Parking	133,561	148,863	190,000	150,000	160,000	-15.79%	0.25%
Penalty - Parking Meters	49,977	31,800	55,000	15,000	25,000	-54.55%	0.04%
	704,430	857,986	1,087,000	897,000	971,000	-10.67%	1.53%
<b>Violations of Local Ordinances</b>							
Code Compliance Fines	580,521	233,450	200,000	450,000	200,000	0.00%	0.31%
Code Compliance Admin Fee	12,275	15,000	12,000	10,000	10,000	-16.67%	0.02%
	592,796	248,450	212,000	460,000	210,000	-0.94%	0.33%
<b>Interest and Other Earnings</b>							
Interest - Checking	15,537	-	-	-	-	0.00%	0.00%
Fmivt Interest	360,474	266,266	750,000	250,000	300,000	-60.00%	0.47%
PFM/TD Bank Interest Income	33,055	137,408	100,000	60,000	75,000	-25.00%	0.12%
PFM/TD Bank Interest Income ECR	140	615	500	500	500	0.00%	0.00%
Investment Earnings/Ad Valorem	86,443	91,023	50,000	25,000	50,000	0.00%	0.08%
	495,649	495,312	900,500	335,500	425,500	-52.75%	0.67%
<b>Rents and Royalties</b>							
Room Rental Dep - South Fire	200	136	-	-	-	0.00%	0.00%
Vending Machine Commissions	199	-	500	500	500	0.00%	0.00%
Rooftop Lease	87,803	104,844	95,481	95,000	98,345	3.00%	0.15%
	88,202	104,980	95,981	95,500	98,845	2.98%	0.16%
<b>Disposition of Fixed Assets</b>							
Surplus Furn & Equipment	5,875	1,392	-	-	-	0.00%	0.00%
	5,875	1,392	-	-	-	0.00%	0.00%
<b>Other Miscellaneous Revenues</b>							
Insurance Proceeds	-	494,502	-	-	-	0.00%	0.00%
Kreusler Park Admin	55,017	(3,749)	-	-	-	0.00%	0.00%
State Highway Lighting Maint	71,243	71,242	70,000	70,000	70,000	0.00%	0.11%
Rebate For Town Towing	1,989	1,910	2,000	2,000	2,000	0.00%	0.00%
Control Pay Advance Revenue Share	1,790	838	2,000	-	-	-100.00%	0.00%
Miscellaneous Revenue	541,570	12,408	20,000	275,000	20,000	0.00%	0.03%
	671,609	577,151	94,000	347,000	92,000	-2.13%	0.14%
<b>Interfund Transfer</b>							
Use Of Fund Balance	-	-	4,956,588	1,157,033	5,459,600	10.15%	8.58%
Transfer From CIP	1,400,000	-	-	-	-	0.00%	0.00%
Interfd Transfer-Marina	614,000	800,000	885,000	885,000	885,000	0.00%	1.39%
Interfd Transfer - Golf	25,000	-	-	-	-	0.00%	0.00%
	2,039,000	800,000	5,841,588	2,042,033	6,344,600	8.61%	9.97%
	59,856,446	58,745,620	63,510,835	59,842,920	63,641,100	0.21%	100.00%

**Expenditures by Type**



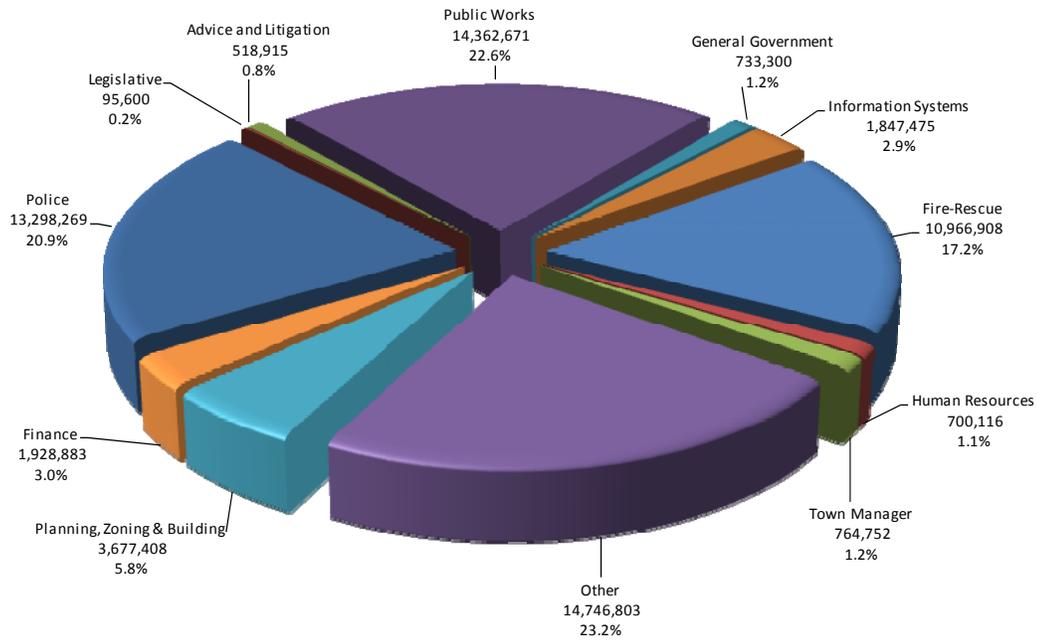
Salaries and Wages	\$	24,273,881
Employee Benefits		14,043,983
Contractual		8,417,843
Commodities		1,701,960
Capital Outlay		132,645
Contingency		860,000
Depreciation		1,877,935
Other		12,332,853
	\$	<u>63,641,100</u>

**Expenditures by Function**



General Government	\$ 9,153,906
Public Safety	26,132,465
Physical Environment	11,897,169
Transportation	1,021,057
Culture and Recreation	1,895,309
Interfund Transfers	13,541,194
	<u>\$ 63,641,100</u>

**Expenditures by Department**



Legislative	\$	95,600
General Government		733,300
Town Manager		764,752
Advice and Litigation		518,915
Information Systems		1,847,475
Human Resources		700,116
Finance		1,928,883
Planning, Zoning & Building		3,677,408
Fire-Rescue		10,966,908
Police		13,298,269
Public Works		14,362,671
Other		14,746,803
	<u>\$</u>	<u>63,641,100</u>

Program		FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	60,059	95,600	95,600	60,138	95,600	0.00%	0.15%
GENERAL GOVERNMENT	113	869,295	445,153	561,140	559,405	733,300	64.73%	1.15%
TOWN MANAGER'S OFFICE	121	700,242	741,371	741,371	739,271	764,752	3.15%	1.20%
ADVICE & LITIGATION	122	654,867	468,915	468,915	606,234	518,915	10.66%	0.82%
INFORMATION SYSTEMS	125	1,696,918	1,822,385	1,831,906	1,831,906	1,847,475	1.38%	2.90%
HUMAN RESOURCES	123	572,456	679,988	712,988	679,988	700,116	2.96%	1.10%
FINANCE								
Records Management	131	291,187	307,897	318,438	307,269	315,995	2.63%	0.50%
Financial Management	141	984,197	1,026,427	1,028,162	1,014,199	1,032,166	0.56%	1.62%
Purchasing	144	508,075	548,099	548,099	548,024	580,722	5.95%	0.91%
		1,783,459	1,882,423	1,894,699	1,869,492	1,928,883	2.47%	3.03%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	523,550	578,842	602,382	593,600	595,076	2.80%	0.94%
Permit Issuance	212	886,544	1,040,976	1,134,289	1,026,100	1,109,789	6.61%	1.74%
Inspection/Compliance	213	988,761	1,127,890	1,196,234	1,123,184	1,165,896	3.37%	1.83%
Landmarks Preservation	214	141,185	164,100	166,110	166,000	153,205	-6.64%	0.24%
Fire Prevention	215	367,614	371,803	371,809	373,248	342,423	-7.90%	0.54%
Code Enforcement	216	288,174	316,531	316,531	312,825	311,019	-1.74%	0.49%
		3,195,828	3,600,142	3,787,355	3,594,957	3,677,408	2.15%	5.78%
LIBRARY SERVICES	321	272,400	288,989	288,989	288,989	297,659	3.00%	0.47%
FIRE-RESCUE								
Fire Administration	411	626,683	640,658	640,658	641,620	603,452	-5.81%	0.95%
Operations	417	8,736,872	9,184,669	9,195,553	9,204,309	9,384,559	2.18%	14.75%
Training	418	269,365	263,737	263,737	262,974	293,282	11.20%	0.46%
Beach Rescue	432	486,678	563,126	563,126	564,750	685,615	21.75%	1.08%
		10,119,598	10,652,190	10,663,074	10,673,653	10,966,908	2.95%	17.23%
POLICE								
Administrative Management	421	865,128	888,949	888,949	883,076	899,998	1.24%	1.41%
Org Crime/Vice/Narcotics	422	580,000	648,926	648,926	604,402	710,893	9.55%	1.12%
Records Information Systems	423	168,679	189,312	189,312	187,699	195,899	3.48%	0.31%
Training/Per/Pub Enf	424	264,411	291,378	291,378	262,644	285,180	-2.13%	0.45%
Communications	425	1,240,745	1,400,743	1,400,743	1,303,146	1,449,171	3.46%	2.28%
Crime Scene/Evidence	426	214,819	227,978	227,978	202,588	193,674	-15.05%	0.30%
Patrol Services	428	7,452,845	7,666,145	7,672,155	7,083,763	7,965,324	3.90%	12.52%
Criminal Investigation	429	912,174	978,259	978,259	925,529	958,966	-1.97%	1.51%
Parking Control	430	562,984	593,837	593,837	515,431	639,164	7.63%	1.00%
		12,261,785	12,885,527	12,891,537	11,968,278	13,298,269	3.20%	20.90%
PUBLIC WORKS								
Administrative Management	511	821,638	905,013	905,013	903,913	965,863	6.72%	1.52%
Street Repair/Maintenance	521	323,450	374,290	395,426	394,649	343,810	-8.14%	0.54%
Traffic Control	523	215,344	227,235	232,986	228,769	261,273	14.98%	0.41%
Street Lighting	524	418,312	516,572	632,425	632,425	415,974	-19.47%	0.65%
Storm Sewer Maintenance	531	700,191	816,553	822,460	818,922	903,090	10.60%	1.42%
Sanitary Sewer Maintenance	532	1,204,507	1,346,356	1,346,356	1,346,775	1,335,422	-0.81%	2.10%
Sanitary Sewer Treatment	533	1,408,809	1,920,100	2,760,500	2,637,400	1,600,000	-16.67%	2.51%
Residential Collection	541	812,292	899,831	899,831	899,431	963,102	7.03%	1.51%
Commercial Collection	542	893,489	963,567	963,567	963,567	993,053	3.06%	1.56%
Refuse Disposal	543	52,737	100,000	100,000	33,675	100,000	0.00%	0.16%
Yard Trash Collection	544	1,567,960	1,680,597	1,775,500	1,775,000	1,791,415	6.59%	2.81%
Recycling	545	263,493	292,788	292,788	292,788	262,329	-10.40%	0.41%
Beach Cleaning	546	86,574	106,927	106,927	106,927	106,840	-0.08%	0.17%
Parks	551	1,002,934	1,199,590	1,231,894	1,230,544	1,337,605	11.51%	2.10%
Facilities Maintenance	554	890,341	988,436	1,072,448	1,072,353	1,041,534	5.37%	1.64%
Parking Meter Maint & Collections	558	160,716	176,261	189,441	189,434	174,835	-8.81%	0.27%
General Engineering Services	561	493,549	653,290	672,982	671,490	604,330	-7.49%	0.95%
Right of Way Inspections	565	100,110	139,263	139,263	139,263	152,881	9.78%	0.24%
Equip Operations/Maintenance	571	507,652	611,026	631,363	633,089	630,075	3.12%	0.99%
Coastal Management	581	355,085	413,073	807,812	775,674	379,240	-8.19%	0.60%
		12,279,183	14,330,768	15,978,982	15,746,088	14,362,671	0.22%	22.57%
TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%	1.57%
Coastal Protection Fund (309)	611	3,960,000	2,765,099	4,765,099	4,765,099	5,659,194	104.67%	8.89%
Debt Service Fund (205)	612	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	0.00%	5.50%
Group Health Retirees (610)	621	1,493,000	1,769,000	1,769,000	1,769,000	1,506,000	-14.87%	2.37%
Risk-W/C, Liab, Prop (501)	622	1,791,507	1,892,780	1,892,780	1,892,780	1,876,000	-0.89%	2.95%
Employee Retirement Fund (600)	624	-	-	-	-	-	0.00%	0.00%
		11,744,507	10,926,879	12,926,879	12,926,879	13,541,194	23.93%	21.28%
EMERGENCY/DISASTER RESPONSE	710	21,572	47,950	50,636	48,700	47,950	0.00%	0.08%
CONTINGENCY APPROPRIATIONS	711	-	843,000	616,765	-	860,000	2.02%	1.35%
General Operating Fund (001) Total		44,487,662	48,784,401	50,583,957	48,667,099	50,099,906	2.70%	78.72%
Transfers to Other Funds		11,744,507	10,926,879	12,926,879	12,926,879	13,541,194	23.93%	21.28%
<b>TOTAL GENERAL FUND</b>		<b>56,232,169</b>	<b>59,711,280</b>	<b>63,510,836</b>	<b>61,593,978</b>	<b>63,641,100</b>	<b>6.58%</b>	<b>100.00%</b>

\*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**

	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2013</b>	<b>FY2013</b>	<b>FY2014</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Adjusted*</b>	<b>Projected</b>	<b>Budget</b>	<b>Change</b>
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	51,490	50,283	83,100	83,100	50,600	83,100	0.00%
Commodities	11,418	9,776	12,500	12,500	9,538	12,500	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>62,908</b>	<b>60,059</b>	<b>95,600</b>	<b>95,600</b>	<b>60,138</b>	<b>95,600</b>	<b>0.00%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.



(This page intentionally left blank)

**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**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	647,925	712,650	291,553	291,553	291,553	557,000	91.05%
Employee Benefits	7,398	(3,747)	22,500	22,500	22,500	42,600	89.33%
Contractual	287,260	160,195	131,100	247,087	245,352	133,700	1.98%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	2,400	197	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>944,983</b>	<b>869,295</b>	<b>445,153</b>	<b>561,140</b>	<b>559,405</b>	<b>733,300</b>	<b>64.73%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Salaries and Wages:**

The cost of compensated absences (accrued vacation and sick leave) as projected by the Finance Department.

**Employee Benefits:**

The cost of FICA associated with payment of compensated absences as projected by the Finance Department.

**Contractual:**

The cost for the insurance and storage of the holiday streetscape decorations, most of which is offset by community donations.



(This page intentionally left blank)

## 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 assist in the adoption of sound policy decisions.
- Promote the Town's vision/values.
- Communicate clearly and continuously with residents, elected officials, staff, and others both inside and outside the community.
- Monitor and manage staff progress on Town programs and projects.
- Deliver exceptional customer service to residents, elected officials, staff, and others both inside and outside the community.

### Expenditure Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	502,277	515,533	525,015	525,015	525,015	530,422	1.03%
Employee Benefits	204,365	170,611	192,156	192,156	192,156	208,330	8.42%
Contractual	6,937	6,829	15,300	15,300	13,400	17,100	11.76%
Commodities	7,114	7,269	8,900	8,900	8,700	8,900	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>720,693</b>	<b>700,242</b>	<b>741,371</b>	<b>741,371</b>	<b>739,271</b>	<b>764,752</b>	<b>3.15%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

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

### Employee Benefits:

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

### Contractual:

A new line item, Microfilming/Digital Scanning, with a budget of \$1,800 was added to the 121 program to provide for the scanning of permanent and long term records per the Town's record retention initiative.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Town Manager	1.000	1.000	1.000	1.000	1.000
Deputy Town Manager	1.000	1.000	1.000	1.000	1.000
Director of Recreation and Special Projects	-	-	0.100	0.100	0.100
Assistant Town Manager	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	5.000	5.100	5.100	5.100



(This page intentionally left blank)

**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**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	453,943	654,867	468,915	468,915	606,234	518,915	10.66%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>453,943</b>	<b>654,867</b>	<b>468,915</b>	<b>468,915</b>	<b>606,234</b>	<b>518,915</b>	<b>10.66%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Contractual:**

The FY2013 budget did not include a line item cost for Litigation – Labor. The increase in the 122 account is to add \$50,000 for this line item.



(This page intentionally left blank)

**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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	484,466	489,487	500,210	500,210	500,210	510,076	1.97%
Employee Benefits	226,380	189,342	226,073	226,073	226,073	244,379	8.10%
Contractual	610,431	619,571	685,100	693,059	693,059	720,300	5.14%
Commodities	33,274	75,967	85,100	86,662	86,662	126,800	49.00%
Capital Outlay	-	21,551	10,000	10,000	10,000	10,000	0.00%
Depreciation	330,000	301,000	315,902	315,902	315,902	235,920	-25.32%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,684,551</b>	<b>1,696,918</b>	<b>1,822,385</b>	<b>1,831,906</b>	<b>1,831,906</b>	<b>1,847,475</b>	<b>1.38%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Salaries and Wages:**

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

**Employee Benefits:**

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

**Contractual:**

Increase due to additional costs for software maintenance.

**Commodities:**

Increase due to additional computers being purchased from the commodities budget since the purchase price does not exceed the threshold of \$1,500 for capitalization and depreciation. Depreciation decreased because of this change.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
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
	<b>6.000</b>	<b>6.000</b>	<b>6.000</b>	<b>6.000</b>	<b>6.000</b>



(This page intentionally left blank)

**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**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	321,774	314,492	338,602	338,602	338,602	345,440	2.02%
Employee Benefits	169,396	112,052	143,165	143,165	143,165	153,229	7.03%
Contractual	96,572	128,345	178,394	211,394	178,394	179,440	0.59%
Commodities	17,382	16,817	19,150	19,150	19,150	21,330	11.38%
Capital Outlay	3,049	-	-	-	-	-	0.00%
Depreciation	1,500	750	677	677	677	677	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>609,673</b>	<b>572,456</b>	<b>679,988</b>	<b>712,988</b>	<b>679,988</b>	<b>700,116</b>	<b>2.96%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Salaries and Wages:**

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

**Employee Benefits:**

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

**Contractual:**

Increases in this area are a result of increased volume and costs associated with recruitment, predominantly within public safety.

**Commodities:**

Increases in this area are a result of costs associated with pre-employment testing and related laboratory expenses, in addition to random drug/alcohol testing of employees.

<b>Full Time Equivalent Employees</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
Director of Human Resources	0.800	0.800	0.800	0.776	0.776
Assistant Director	0.800	0.600	0.600	0.600	0.600
Occupational Health Nurse	1.000	1.000	1.000	1.000	1.000
Human Resources Analyst	0.600	0.900	0.900	0.900	0.900
HR Coordinator	-	-	0.350	0.350	0.350
HR Assistant	1.250	0.900	0.500	0.375	0.375
Office Assistant II/Clinic	0.500	0.370	0.370	0.375	0.375
	<b>4.950</b>	<b>4.570</b>	<b>4.520</b>	<b>4.376</b>	<b>4.376</b>



(This page intentionally left blank)

**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.

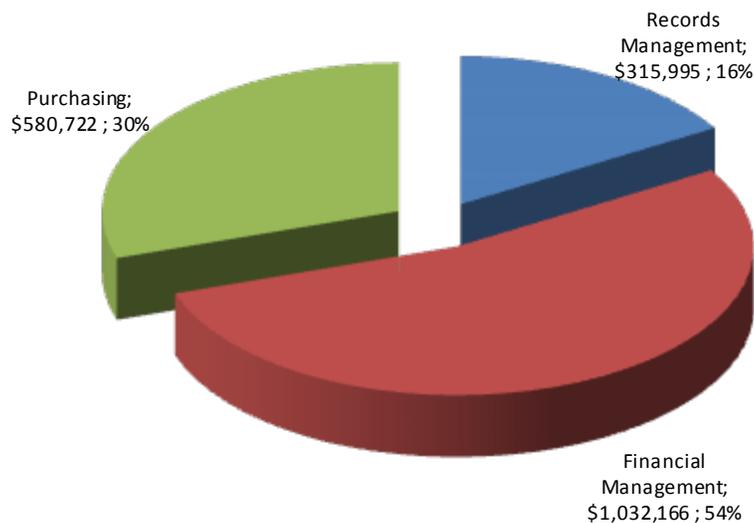
**Revenue Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Taxi Permits	-	5,400	3,500	1,500	1,500	-57.14%
Charitable Solicitations Fee	53,590	45,380	55,000	45,000	50,000	-9.09%
Charitable Solicit. Adv. Fee	460	-	-	-	-	0.00%
Char Solit Late Filing Fee	6,785	5,835	7,000	7,000	7,000	0.00%
Meeting Tapes Sales	140	22	150	150	150	0.00%
Lien Search Fee	23,909	27,510	25,000	30,000	25,000	0.00%
Control Pay Advance Revenue Share	1,790	838	2,000	-	-	-100.00%
	<b>86,674</b>	<b>84,985</b>	<b>92,650</b>	<b>83,650</b>	<b>83,650</b>	<b>-9.71%</b>

**Expenditure Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	1,088,030	1,152,535	1,187,303	1,187,303	1,179,096	1,209,037	1.83%
Employee Benefits	528,702	425,212	482,336	482,336	479,305	513,202	6.40%
Contractual	143,666	142,585	184,100	196,376	183,607	181,675	-1.32%
Commodities	33,064	59,164	25,650	25,650	24,450	24,000	-6.43%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	5,400	3,963	3,034	3,034	3,034	969	-68.06%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,798,862</b>	<b>1,783,459</b>	<b>1,882,423</b>	<b>1,894,699</b>	<b>1,869,492</b>	<b>1,928,883</b>	<b>2.47%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.



	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
Total Full Time Equivalent Employees	17.450	17.950	18.141	18.141

**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**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	138,051	163,970	173,859	173,859	173,859	181,983	4.67%
Employee Benefits	86,684	64,713	71,957	71,957	71,957	78,748	9.44%
Contractual	22,542	22,786	56,385	66,926	56,257	50,900	-9.73%
Commodities	14,886	38,572	4,550	4,550	4,050	3,600	-20.88%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,300	1,146	1,146	1,146	1,146	764	-33.33%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>263,463</b>	<b>291,187</b>	<b>307,897</b>	<b>318,438</b>	<b>307,269</b>	<b>315,995</b>	<b>2.63%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Salaries and Wages:**

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

**Employee Benefits:**

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

**Contractual:**

Slight decrease due to reduced tuition reimbursement and backscanning needed.

**Commodities:**

Decrease due to reduced office supplies and equipment projected needs.

<b>Full Time Equivalent Employees</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
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
	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>

**PROGRAM: FINANCIAL MANAGEMENT 141**

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

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

- Advise the Town Council and Manager regarding financial matters
- Develop and recommend administrative and Council fiscal policy
- Provide internal checks and balances regarding financial control and purchasing procedures
- Develop and submit an annual budget that is reliable and balanced
- Direct purchasing activities in an efficient effective manner

**Expenditure Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	609,454	626,373	623,207	623,207	615,000	622,826	-0.06%
Employee Benefits	287,346	231,621	268,912	268,912	265,881	274,940	2.24%
Contractual	113,753	111,839	118,240	119,975	117,550	119,400	0.98%
Commodities	12,281	13,996	15,700	15,700	15,400	15,000	-4.46%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,700	368	368	368	368	-	-100.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,024,534</b>	<b>984,197</b>	<b>1,026,427</b>	<b>1,028,162</b>	<b>1,014,199</b>	<b>1,032,166</b>	<b>0.56%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Employee Benefits:**

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

**Contractual:**

Increases in copy machine charges, auditor expenses and legal advertising offset in part by a reduction in bank service charges.

**Commodities:**

Decrease in office supplies purchased.

<b>Full Time Equivalent Employees</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
Finance Director	0.950	0.950	0.950	0.926	0.926
Assistant Finance Director	1.000	1.000	1.000	0.981	0.981
Accounting Supervisor	1.000	1.000	1.000	0.977	0.977
Accounting Assistant	1.000	2.000	2.000	3.000	3.000
Accounting Clerk	3.000	3.000	3.000	1.988	1.988
Secretary	1.000	-	-	-	-
Payroll Specialist	1.000	1.000	1.000	0.769	0.769
	<b>8.950</b>	<b>8.950</b>	<b>8.950</b>	<b>8.641</b>	<b>8.641</b>

**PROGRAM: PURCHASING 144**

**Mission:** The Purchasing Division provides professional procurement services to the Town Departments while ensuring compliance with County Ethics Commission, Inspector General, Florida State Statutes, and Town Purchasing Policies and Procedures. These services include purchase of supplies, equipment and services in an efficient, effective manner as well as managing the purchasing card program, the fixed asset inventory, central stores warehouse, and surplus property.

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

- Develop and administer purchasing policies consistent with established policies and procedures and sound business practice.
- Continually seek to improve procurement and inventory processes while providing top quality service and products.
- Ensure delivery of critical purchases on time
- Maintain positive vendor relationships
- Evaluate warehouse stock to minimize long term storage and obsolete materials

**Expenditure Summary**

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	340,525	362,192	390,237	390,237	390,237	404,228	3.59%
Employee Benefits	154,672	128,878	141,467	141,467	141,467	159,514	12.76%
Contractual	7,371	7,960	9,475	9,475	9,800	11,375	20.05%
Commodities	5,897	6,596	5,400	5,400	5,000	5,400	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	2,400	2,449	1,520	1,520	1,520	205	-86.51%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>510,865</b>	<b>508,075</b>	<b>548,099</b>	<b>548,099</b>	<b>548,024</b>	<b>580,722</b>	<b>5.95%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Salaries and Wages:**

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

**Employee Benefits:**

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

**Contractual:**

Increase in costs for copier lease.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
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
Purchasing Coordinator	-	-	-	1.000	1.000
Public Works Purchasing Coordinator	-	-	0.500	0.500	0.500
Driver/Delivery Person	0.500	0.500	0.500	-	-
	<b>5.500</b>	<b>5.500</b>	<b>6.000</b>	<b>6.500</b>	<b>6.500</b>

**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.

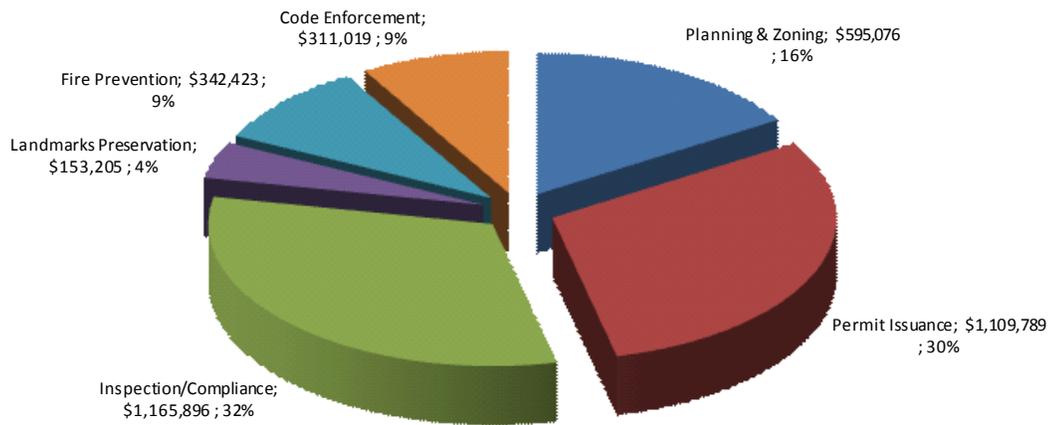
**Revenue Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Business Tax Receipts	669,901	654,084	600,000	600,000	640,500	6.75%
Business Tax Receipt Penalties	24,472	15,011	25,000	25,000	25,000	0.00%
Building	3,650,107	3,773,399	3,800,000	3,800,000	4,000,000	5.26%
Radon Gas	8	-	100	100	-	-100.00%
Electrical	403,138	353,235	275,000	300,000	300,000	9.09%
Plumbing	234,801	200,456	175,000	175,000	175,000	0.00%
Permit Processing	11,329	29,517	15,000	20,000	20,000	33.33%
Permit Penalty	34,608	4,118	10,000	30,000	25,000	150.00%
Except/Var. App.	206,689	170,300	150,000	150,000	150,000	0.00%
Consultants Fees	24,960	19,353	20,000	10,000	20,000	0.00%
Special Plan Review Fee	329,005	347,650	275,000	310,000	275,000	0.00%
Reinspection Fees	3,975	1,950	5,000	3,500	3,500	-30.00%
Special Detail - PZB	860	3,495	5,000	3,000	-	-100.00%
Abandonments	-	-	1,000	-	-	-100.00%
Architectural Fees	112,478	129,743	110,000	120,000	110,000	0.00%
Landmarks Submittal	20,600	19,150	15,000	20,000	20,000	33.33%
Tax Abatement Program	-	-	1,200	-	1,200	0.00%
Mechanical Permits	366,844	267,869	250,000	300,000	300,000	20.00%
Contractor Registration Fee	11,895	11,954	10,000	10,000	10,000	0.00%
Landscape Permit	-	5,046	50,000	5,000	5,000	-90.00%
Miscellaneous Permit Fees	3,438	-	-	-	-	0.00%
Building Permit Search Fee	16,525	20,150	15,000	-	20,000	33.33%
Dune Vegetation Fee	1,550	-	1,000	-	1,000	0.00%
Permit Revision Fee	102,700	157,525	150,000	200,000	175,000	16.67%
Right Of Way Permits	129,272	264,297	200,000	250,000	250,000	25.00%
County Occ. Licenses	19,966	20,781	20,000	15,000	15,000	-25.00%
Tent Permits	7,725	7,982	7,000	25,000	10,000	42.86%
Bldg. Insp. Fund Fees	7,789	7,209	4,000	7,000	7,000	75.00%
Bldg/Elec/Plumbing Code Sales	-	-	100	-	-	-100.00%
Map/Sales Code	-	-	100	-	-	-100.00%
Certification Copy	633	703	500	700	700	40.00%
Microfiche/Scanned Documents	10,335	6,976	10,000	5,000	5,000	-50.00%
	<b>6,405,603</b>	<b>6,491,953</b>	<b>6,200,000</b>	<b>6,384,300</b>	<b>6,563,900</b>	<b>5.87%</b>

**Expenditure Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	1,909,036	1,918,666	1,983,363	1,983,363	1,904,029	2,020,978	1.90%
Employee Benefits	977,397	668,098	753,586	753,586	749,472	780,189	3.53%
Contractual	599,669	528,030	770,220	957,427	848,453	766,720	-0.45%
Commodities	39,568	63,756	71,400	71,406	71,400	80,745	13.09%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	11,200	17,278	21,573	21,573	21,603	28,776	33.39%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>3,536,870</b>	<b>3,195,828</b>	<b>3,600,142</b>	<b>3,787,355</b>	<b>3,594,957</b>	<b>3,677,408</b>	<b>2.15%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.



	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
Full Time Equivalent Employees	27.250	26.750	26.250	26.250

**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**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	313,415	315,577	329,046	329,046	326,000	333,697	1.41%
Employee Benefits	125,089	97,704	114,326	114,326	115,600	127,409	11.44%
Contractual	152,974	102,348	120,000	143,540	136,500	119,000	-0.83%
Commodities	7,432	7,751	15,300	15,300	15,300	14,800	-3.27%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	170	170	170	200	170	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>598,910</b>	<b>523,550</b>	<b>578,842</b>	<b>602,382</b>	<b>593,600</b>	<b>595,076</b>	<b>2.80%</b>

\*FY13 Adjusted includes FY 13 adopted budget plus purchase orders written against the FY 12 budget but spent against the FY 13 budget.

**Salaries and Wages:**

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

**Employee Benefits:**

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

**Contractual:**

Costs include consultant services required for planning activities.

**Commodities:**

Costs include computer replacement and mapping software enhancements.

<b>Full Time Equivalent Employees</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
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
	<b>3.570</b>	<b>3.570</b>	<b>3.570</b>	<b>3.570</b>	<b>3.570</b>

**PROGRAM: PERMIT ISSUANCE 212**

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

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

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

**Expenditure Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	534,908	548,142	545,599	545,599	510,000	598,501	9.70%
Employee Benefits	254,167	183,641	210,697	210,697	210,300	225,107	6.84%
Contractual	119,907	130,743	266,380	359,693	287,500	253,880	-4.69%
Commodities	10,378	24,018	18,300	18,300	18,300	29,300	60.11%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	2,600	-	-	-	-	3,001	100.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>921,960</b>	<b>886,544</b>	<b>1,040,976</b>	<b>1,134,289</b>	<b>1,026,100</b>	<b>1,109,789</b>	<b>6.61%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases and includes the reallocation of half of a position to Program 212 from Program 215.

**Employee Benefits:**

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

**Contractual:**

Costs reflect a reduction in GIS mapping activities and reduced costs based on the first year of activity associated with the receipt of credit card payments.

**Commodities:**

This category includes computer replacement costs, and new initiatives related to reporting, contractor notification, and retrieval of documents on the web.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
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	2.000	2.500	2.500
Office Manager	0.530	0.530	0.530	0.530	0.530
Development Review Specialist	0.500	1.000	-	-	-
Development Review Coordinator	1.500	0.500	0.500	-	-
Office Assistant II	-	-	-	-	0.500
Office Assistant III	1.000	1.000	1.000	1.000	1.000
	8.580	8.080	8.080	8.080	8.580

## 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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	574,703	551,355	596,172	596,172	555,000	590,938	-0.88%
Employee Benefits	252,003	200,337	232,034	232,034	224,000	241,431	4.05%
Contractual	215,422	204,819	259,080	327,424	303,580	289,080	11.58%
Commodities	9,822	15,750	20,100	20,100	20,100	22,100	9.95%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	8,600	16,500	20,504	20,504	20,504	22,347	8.99%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,060,550</b>	<b>988,761</b>	<b>1,127,890</b>	<b>1,196,234</b>	<b>1,123,184</b>	<b>1,165,896</b>	<b>3.37%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

#### Employee Benefits:

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

#### Contractual:

This category reflects consulting and contracting costs and a continuing initiative to convert paper documents to digital images for easy retrieval and reduced storage costs.

#### Commodities:

This category includes computer replacement and vehicle maintenance costs.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
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	0.500
Development Review Coordinator	0.500	0.500	0.500	-	-
	<b>7.600</b>	<b>7.600</b>	<b>7.600</b>	<b>7.600</b>	<b>7.600</b>

**PROGRAM: LANDMARKS PRESERVATION 214**

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

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

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

**Expenditure Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	56,617	55,977	57,317	57,317	57,300	58,601	2.24%
Employee Benefits	25,441	17,557	19,783	19,783	19,700	21,604	9.20%
Contractual	92,668	67,423	84,100	86,110	86,100	70,100	-16.65%
Commodities	679	228	2,900	2,900	2,900	2,900	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>175,405</b>	<b>141,185</b>	<b>164,100</b>	<b>166,110</b>	<b>166,000</b>	<b>153,205</b>	<b>-6.64%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Salaries and Wages:**

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

**Employee Benefits:**

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

**Contractual:**

Consultant costs have been reduced due to the overlap of consultants following the retirement of the Town’s former Historic Preservation Consultant in FY13.

**Commodities:**

Costs in this category include software and hardware replacement.

<b>Full Time Equivalent Employees</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
Director	0.100	0.050	0.050	0.050	0.050
Assistant Director	-	0.050	0.050	0.050	0.050
Planning Administrator	0.300	0.300	0.300	0.300	0.300
Office Manager	0.350	0.350	0.350	0.350	0.350
	<b>0.750</b>	<b>0.750</b>	<b>0.750</b>	<b>0.750</b>	<b>0.750</b>

**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:

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

**Expenditure Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	266,285	263,672	266,735	266,735	268,235	250,510	-6.08%
Employee Benefits	222,620	96,636	88,968	88,968	88,913	80,268	-9.78%
Contractual	-	1,212	11,300	11,300	11,300	11,300	0.00%
Commodities	4,840	6,094	4,800	4,806	4,800	345	-92.81%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>493,745</b>	<b>367,614</b>	<b>371,803</b>	<b>371,809</b>	<b>373,248</b>	<b>342,423</b>	<b>-7.90%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Salaries and Wages:**

Starting in FY2014, the position of Office Assistant II will be split 50/50 between Permit Issuance and Fire Prevention.

**Employee Benefits:**

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

**Contractual:**

This category contains expenses for fire inspection software maintenance and professional development to maintain required certifications.

**Commodities:**

The reduction in commodities occurred in the Publications and Subscriptions account due to a web-based subscription for NFPA codes that does not renew until mid-FY2015.

<b>Full Time Equivalent Employees</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
Division Chief - Fire Marshal	1.000	1.000	1.000	1.000	1.000
Assistant Fire Marshal	2.000	1.000	1.000	1.000	1.000
Office Assistant II	1.000	1.000	1.000	1.000	0.500
	<b>4.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>2.500</b>

**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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	163,108	183,943	188,494	188,494	187,494	188,731	0.13%
Employee Benefits	98,077	72,223	87,778	87,778	90,959	84,370	-3.88%
Contractual	18,698	21,485	29,360	29,360	23,473	23,360	-20.44%
Commodities	6,417	9,915	10,000	10,000	10,000	11,300	13.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	608	899	899	899	3,258	262.40%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>286,300</b>	<b>288,174</b>	<b>316,531</b>	<b>316,531</b>	<b>312,825</b>	<b>311,019</b>	<b>-1.74%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Salaries and Wages:**

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

**Employee Benefits:**

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

**Contractual:**

Reduction is the result of reduced expenses for Town clean-up of properties in foreclosure.

**Commodities:**

Increase is for outfitting costs for 2 replacement Code Enforcement vehicles.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Support Services Captain	0.500	0.500	-	-	-
Support Services Sergeant	0.500	-	-	-	-
Lead Code Compliance Officer II	1.000	1.000	1.000	1.000	1.000
Code Compliance Officer I	1.500	1.500	1.500	1.000	1.000
Parking/Code Enforcement Manager	-	0.500	0.500	0.500	0.500
Parking/Code Enforcement Specialist	0.750	0.750	0.750	0.750	0.750
	4.250	4.250	3.750	3.250	3.250



(This page intentionally left blank)

**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.

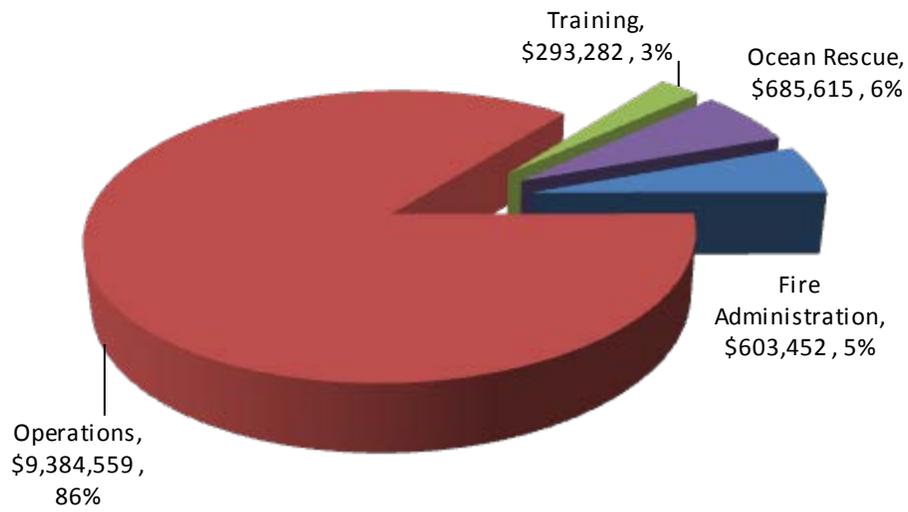
**Revenue Summary**

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
Fema Grant - Fire-Rescue	206,150	-	-	-	-	0.00%
Fire Supplemental Compensation	34,026	32,741	33,000	30,000	33,000	0.00%
Special Detail-Fire	53,681	31,773	47,000	40,000	45,000	-4.26%
Fire Prev Bonfires	3,600	4,800	4,000	4,000	4,000	0.00%
Fire Prev Fire Hydrant	825	-	500	500	500	0.00%
Fire Prev Hot Work	31,481	54,228	25,000	35,000	35,000	40.00%
Fire Prev Public Assembly	1,311	1,711	2,700	2,000	2,000	-25.93%
False Fire Alarms	4,750	15,555	7,500	10,000	10,000	33.33%
Fire Prev Fireworks	9,080	20,000	12,000	12,000	12,000	0.00%
Fire Prev Technical Fire Insp	36,588	42,389	40,000	40,000	40,000	0.00%
Fire Prev Annual Ins Fee	116,806	88,976	117,000	117,000	120,000	2.56%
Ems Transport Fees	350,847	477,169	450,000	375,000	400,000	-11.11%
Room Rental Dep - South Fire	200	136	-	-	-	0.00%
	849,345	769,478	738,700	665,500	701,500	-5.04%

**Expenditure Summary**

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	6,822,203	6,092,483	6,300,384	6,300,384	6,302,649	6,157,118	-2.27%
Employee Benefits	5,072,439	2,842,061	3,204,263	3,204,263	3,250,577	3,659,546	14.21%
Contractual	246,707	371,327	325,400	325,707	287,307	325,525	0.04%
Commodities	254,689	223,127	229,100	239,677	240,077	237,450	3.64%
Capital Outlay	255,562	-	-	-	-	14,000	100.00%
Depreciation	848,600	590,600	593,043	593,043	593,043	573,269	-3.33%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>13,500,200</b>	<b>10,119,598</b>	<b>10,652,190</b>	<b>10,663,074</b>	<b>10,673,653</b>	<b>10,966,908</b>	<b>2.95%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.



	FY2011	FY2012	FY2013	FY2014
Full Time Equivalent Employees	86.400	82.900	79.900	75.900

Changes to FTEs:

- -3.0 Firefighters
- -1.0 Medical Billing Specialist

**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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	346,136	376,530	387,399	387,399	387,764	351,506	-9.27%
Employee Benefits	289,268	156,376	182,873	182,873	182,870	177,260	-3.07%
Contractual	61,917	76,458	53,800	53,800	54,400	59,350	10.32%
Commodities	12,356	12,619	12,600	12,600	12,600	11,350	-9.92%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	48,500	4,700	3,986	3,986	3,986	3,986	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>758,177</b>	<b>626,683</b>	<b>640,658</b>	<b>640,658</b>	<b>641,620</b>	<b>603,452</b>	<b>-5.81%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases. Reduction includes the elimination of the Medical Billing Specialist position.

**Contractual:**

The main increase in this category is in Other Contracted Services for EMS Billing management fees. Slight increases are included in data/ radio expense and printing, but are partially offset by decreases in postage, software maintenance, and bank services charges.

**Commodities:**

This category includes decreases in office supplies and office furniture offset by slight increases in software and memberships.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Fire-Rescue Chief	1.000	1.000	-	-	-
Director of Public Safety	-	-	0.500	0.500	0.500
Deputy Fire Rescue Chief	-	-	1.000	1.000	1.000
Assistant Chief, Administration	1.000	1.000	-	-	-
Administrative Lieutenant	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	-
	6.000	5.000	4.500	4.500	3.500

**PROGRAM: OPERATIONS 417**

**Mission:** This division exists to protect life and property through fire protection and suppression, excellent pre-hospital care for sick and injured and mitigation of natural and man-made emergencies.

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

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

**Expenditure Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	5,976,132	5,278,596	5,418,695	5,418,695	5,418,695	5,285,601	-2.46%
Employee Benefits	4,401,761	2,496,823	2,798,869	2,798,869	2,841,625	3,143,457	12.31%
Contractual	66,852	183,728	180,800	181,107	147,107	163,875	-9.36%
Commodities	235,190	206,725	212,300	222,877	222,877	221,500	4.33%
Capital Outlay	255,562	-	-	-	-	14,000	100.00%
Depreciation	784,200	571,000	574,005	574,005	574,005	556,126	-3.11%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>11,719,697</b>	<b>8,736,872</b>	<b>9,184,669</b>	<b>9,195,553</b>	<b>9,204,309</b>	<b>9,384,559</b>	<b>2.18%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Salaries and Wages:**

The proposed budget reflects savings due to the elimination of three vacant firefighter positions. The Overtime account was increased by \$70,000 to cover overtime anticipated to occur with one less person per shift (total of 3 personnel). The net savings will exceed \$115,000 per year.

**Employee Benefits:**

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

**Contractual:**

Contracted Services was reduced with the elimination of maintenance contracts on EMS equipment. New equipment is scheduled for replacement from the Equipment Replacement Fund. An additional reduction in Vehicle Maintenance – External occurred due to the elimination of funding for a one-time project completed in FY2013.

**Commodities:**

The Commodities category includes reductions in Vehicle Maintenance Supplies related to program efficiencies and savings in Permits/Certification fees due to the multi-year renewal schedule of several required licenses. These licenses will renew in FY2015. An increase in Uniforms covers the expense of personal protective equipment for any new employees.

**Capital Outlay:**

The increase in Capital Outlay is for the annual EMS Grant. If awarded, the purchase will be offset 100% by grant funds. The proposed grant request is for ACLS training mannequins.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Assistant Fire-Rescue Chief	1.000	1.000	1.000	1.000	1.000
Battalian Chief	3.000	3.000	3.000	3.000	3.000
Division Chief - EMS Coordinator	1.000	1.000	1.000	1.000	1.000
Lieutenant / Paramedic	18.000	18.000	17.000	15.000	15.000
F/F, Driver/Engineer, Paramedic or EMT	18.000	18.000	17.000	15.000	15.000
Firefighter, Paramedic or EMT	32.000	28.000	28.000	30.000	27.000
Fleet Manager	-	0.200	0.200	0.200	0.200
Master Mechanic	1.200	1.200	1.200	0.200	0.200
Mechanic Assistant	-	-	-	-	-
	74.200	70.400	68.400	65.400	62.400

**PROGRAM: TRAINING 418**

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

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

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

**Expenditure Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	116,899	113,702	116,500	116,500	116,900	119,773	2.81%
Employee Benefits	67,033	42,332	55,637	55,637	58,574	70,009	25.83%
Contractual	116,651	110,846	90,000	90,000	85,000	101,500	12.78%
Commodities	4,040	2,485	1,600	1,600	2,500	2,000	25.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>304,623</b>	<b>269,365</b>	<b>263,737</b>	<b>263,737</b>	<b>262,974</b>	<b>293,282</b>	<b>11.20%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Salaries and Wages:**

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

**Employee Benefits:**

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

**Contractual:**

Funds for contracted services are based on training needs for the year to maintain certifications and provide leadership training for officers. Educational assistance is provided for employees seeking to complete job-related degrees and prepare for future advancement.

**Commodities:**

Costs cover price increases in industry subscriptions and training publications.

<b>Full Time Equivalent Employees</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
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**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	383,036	323,655	377,790	377,790	379,290	400,238	5.94%
Employee Benefits	314,377	146,530	166,884	166,884	167,508	268,820	61.08%
Contractual	1,287	295	800	800	800	800	0.00%
Commodities	3,103	1,298	2,600	2,600	2,100	2,600	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	15,900	14,900	15,052	15,052	15,052	13,157	-12.59%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>717,703</b>	<b>486,678</b>	<b>563,126</b>	<b>563,126</b>	<b>564,750</b>	<b>685,615</b>	<b>21.75%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Salaries and Wages:**

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

**Employee Benefits:**

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

<b>Full Time Equivalent Employees</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
Supervisor Lifeguard	1.000	1.000	-	-	1.000
Assistant Supervisor Lifeguard	2.000	2.000	2.000	1.000	-
Lifeguard On-Call	-	-	3.000	3.000	3.000
Lifeguard	7.000	7.000	4.000	5.000	5.000
	10.000	10.000	9.000	9.000	9.000



(This page intentionally left blank)

---

PALM BEACH FIRE RESCUE

STAFFING AND RESOURCE  
DEPLOYMENT STUDY

---

June 30, 2013

## CONTENTS

---

Introduction.....	2
PALM BEACH FIRE RESCUE.....	3
Overview .....	3
Facilities and Equipment.....	3
Personnel .....	5
Community Risk.....	6
Fire Protection Risk .....	6
Emergency Medical Risk.....	8
Resource Deployment.....	8
Resource Deployment.....	8
Simultaneous Incidents .....	9
Advanced Life Support Fire Engines.....	9
Cross Staffing of Units .....	9
Advanced Life Support (ALS) Team Pit Crew Approach .....	11
NATIONAL STANDARDS.....	11
National Fire Protection Association (NFPA) 1710.....	11
OSHA Two-In / Two-Out.....	12
PERFORMANCE AND OUTPUT MEASURES .....	12
Summary .....	12
Data Collection and Limitations.....	12
Incidents (Calls for Service) .....	13
Time of Day and Simultaneous call activity .....	15
Seasonal.....	17
Incidents by station (Zone).....	18
Mutual Aid .....	19
EMS Incident Data .....	20
Training .....	24
Fire Prevention & Inspections.....	25
RESPONSE TIMES.....	26
Analysis.....	28
RECOMMENDATIONS.....	30

## INTRODUCTION

---

The goal of this study was to conduct a comprehensive analysis of the management and operations of the Palm Beach Fire Rescue department with emphasis on meeting the community's fire and emergency medical service needs and expectations while recognizing opportunities for innovation, improved efficiencies, and effectiveness of its operations. The study focuses strictly upon the fire and EMS portions of Palm Beach Fire Rescue's service delivery and does not address the Ocean Rescue Division or its services.

This study will:

- Establish a baseline of the department's current performance from which to measure the impact of the proposed changes.
- Make realistic and practical recommendations for increasing organizational efficiency and effectiveness.
- Suggest proposed mechanisms to facilitate change within the department to bring about greater efficiency.

The report provides the following:

- detailed overview of Palm Beach Fire Rescue operations;
- a review of national standards for fire and emergency medical service delivery,
- detailed statistical data about Palm Beach Fire Rescue's performance and outputs,
- detailed analysis of Palm Beach Fire Rescue's emergency response times,
- an analysis of Palm Beach Fire Rescue's Fire Prevention Division,
- an analysis of Palm Beach Fire Rescue's Training Division, and
- recommendations for change that will increase organizational efficiency and effectiveness.

The report was prepared by Darrel Donatto, Deputy Fire-Rescue Chief for Palm Beach Fire Rescue.

# PALM BEACH FIRE RESCUE

---

## OVERVIEW

---

Palm Beach Fire Rescue provides fire, hazardous materials operations level response, limited technical rescue (confined space, elevated victim, and vehicle entrapment), ocean rescue, and Emergency Medical Services (EMS) within the corporate boundaries of the Town of Palm Beach.

The Town of Palm Beach is a thirteen (13) mile long barrier island separated from the mainland by the Intracoastal Waterway and connected by four drawbridges. The Town's total land mass is only 3.77 square miles, however, it is the long narrow nature of the islands geography that makes it challenging to serve from a Fire-Rescue perspective.

The Town's full time population is 8348 according to the most recent census. However, it is estimated that this figures grows to a population of about 30,000 during the season between November and April.

Palm Beach Fire Rescue has organized the department into six functional divisions: Administration, Operations, EMS, Training, Fire Prevention, and Ocean Rescue.

In January of 2010, the Town's Ocean Rescue services were transferred from the Police Department to the Fire Rescue Department. Since that time, Fire Rescue has been able to achieve a large number of efficiencies within Ocean Rescue, including reducing the number of supervisory positions from 3 to 1; reducing the number of full-time positions from 10 to 6; using part-time, no benefit employees to maintain minimum staffing levels; and flexing the minimum staffing levels based upon seasonal demands. For the purposes of this study, Ocean Rescue will not be included in the analysis or recommendations.



## FACILITIES AND EQUIPMENT

---

The Fire-Rescue Department supplies services from three fire stations.

### **North Fire Station (Station #2)- 300 N County Rd, Palm Beach**

- Primary Response Area is from Royal Poinciana Way north to the Town's northern limit.
- Resources:
  - Four (4) operations personnel, a Lieutenant/Paramedic, a Driver Engineer, and two firefighter/paramedics.
  - One (1) Fire Engine, permitted as an Advanced Life Support non-transport unit. This unit is cross staffed by the four person crew. This engine and the rescue truck at Station #2 respond together with the four person crew.
  - One (1) Rescue Truck permitted as an Advanced Life Support transport unit. This unit is cross staffed by the four person crew. This engine and the rescue at Station #2 respond together with the four person crew.

- One (1) Reserve Rescue Truck permitted as an Advanced Life Support transport unit. This unit is not staffed, but is capable of being put in service immediately if needed or can replace a Rescue Truck that is in need of repairs or if there is a major emergency.
- The Administrative staff offices are located on the second and third floor of Fire Station #2. The Deputy Fire Chief, Assistant Fire Chief, Division Chief of Training, Division Chief of EMS, Office Manager, and Administrative Coordinator, all work from this location. The Director of Public Safety also maintains an office at this location and works part of his day from here.

**Central Fire Station (Station #1) – 365 S County Rd, Palm Beach**

- Primary Response Area is from Royal Poinciana Way south to the Southern Blvd.
- Aerial Ladder Response Area is from the Town’s northern limit south to the Southern Blvd.
- Resources
  - A total of 7 operations personnel including a Battalion Chief, 2 Lieutenants, 2 Driver Engineers, 4 Firefighters who staff the emergency units at the Central Station.
  - (1) Fire Engine, permitted as an Advanced Life Support non-transport unit. This unit is staffed by a crew of three of the personnel, a Lieutenant/Paramedic, a Driver Engineer, and a firefighter/paramedic.
  - (1) Rescue Truck permitted as an Advanced Life Support transport unit. This unit is cross staffed by three of the personnel, a Lieutenant/Paramedic, a Driver Engineer, and a firefighter/paramedic. This same crew also staffs the Aerial Ladder and responds on one or the other depending upon the call.
  - (1) Aerial Ladder. This unit is cross staffed by three of the personnel, a Lieutenant/Paramedic, a Driver Engineer, and a firefighter/paramedic. This same crew also staffs the Rescue Truck and responds on one or the other depending upon the call.
  - (1) Battalion Chief. This unit is staffed by a Battalion Chief who serves as the department’s management representative on shift providing leadership and supervision. The Battalion Chief has specialized training and is authorized by the Department’s medical director to provide advanced care and techniques such as the administration of paralytic drugs for emergency intubations. The Battalion Chief also serves as the incident commander for complex medical calls and for fire calls.
  - (1) Squad (Heavy Rescue). This unit is unstaffed, but can be brought to a scene by call in personnel or any available on-duty personnel to provide specialty extrication, confined space, or hazardous materials equipment and supplies. In addition, this unit serves as the department’s air and light truck, providing scene lighting and a compressed air supply for filling SCBA bottles on the scene of an emergency.
  - (1) Reserve Rescue Truck permitted as an Advanced Life Support transport unit. This unit is not staffed, and is not equipped, but is capable of being put in service to replace a Rescue Truck that is in need of repairs by moving the existing equipment onto this unit.

**South Fire Station (Station #3) – 2185 S Ocean Blvd, Palm Beach**

- Primary Response Area is from Southern Blvd. south to the Town’s southern limits.

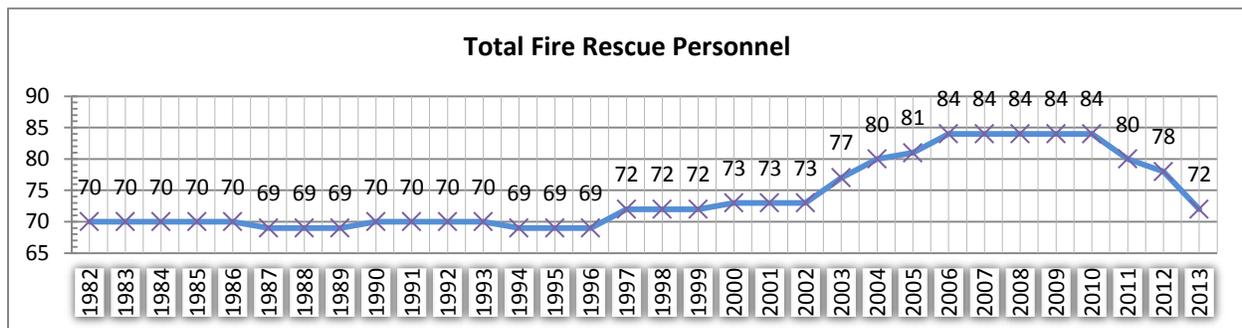
- Resources
  - A total of 6 operations personnel including 2 Lieutenants, 2 Driver Engineers, 4 Firefighters who staff the emergency units at the Central Station.
  - One (1) Fire Engine, permitted as an Advanced Life Support non-transport unit. This unit is staffed by a crew of three of the personnel, a Lieutenant/Paramedic, a Driver Engineer, and a firefighter/paramedic.
  - One (1) Rescue Truck permitted as an Advanced Life Support transport unit. This unit is cross staffed by three of the personnel, a Lieutenant/Paramedic, a Driver Engineer, and a firefighter/paramedic. This same crew also staffs the Aerial Ladder and responds on one or the other depending upon the call.
  - One (1) Aerial Ladder. This unit is cross staffed by three of the personnel, a Lieutenant/Paramedic, a Driver Engineer, and a firefighter/paramedic. This same crew also staffs the Rescue Truck and responds on one or the other depending upon the call.
  - One (1) Reserve Fire Engine. This unit is not staffed, but is capable of being put in service immediately if needed or can replace a Fire Engine that is in need of repairs or if there is a major emergency.

Palm Beach Fire Rescue maintains a fleet of two (2) reserve Rescue Trucks (ambulances) and one (1) reserve Fire Engine (pumper). These vehicles are maintained in a state of operational readiness so that they could be placed in service within a minimal time period and are used when a frontline vehicle needs repair or scheduled maintenance. In addition, they are used during high volume (hurricane) periods or severe incidents (large fires). While it is infrequent, there are occurrences where two Rescue Trucks are out of service for repair at the same time, and thus it would be unsafe to operate without two reliable reserve units. Those occasions where two fire trucks (pumpers) are out of service for repair at the same time, the reserve fire truck is used and the ladder truck as a dual response vehicle.

## PERSONNEL

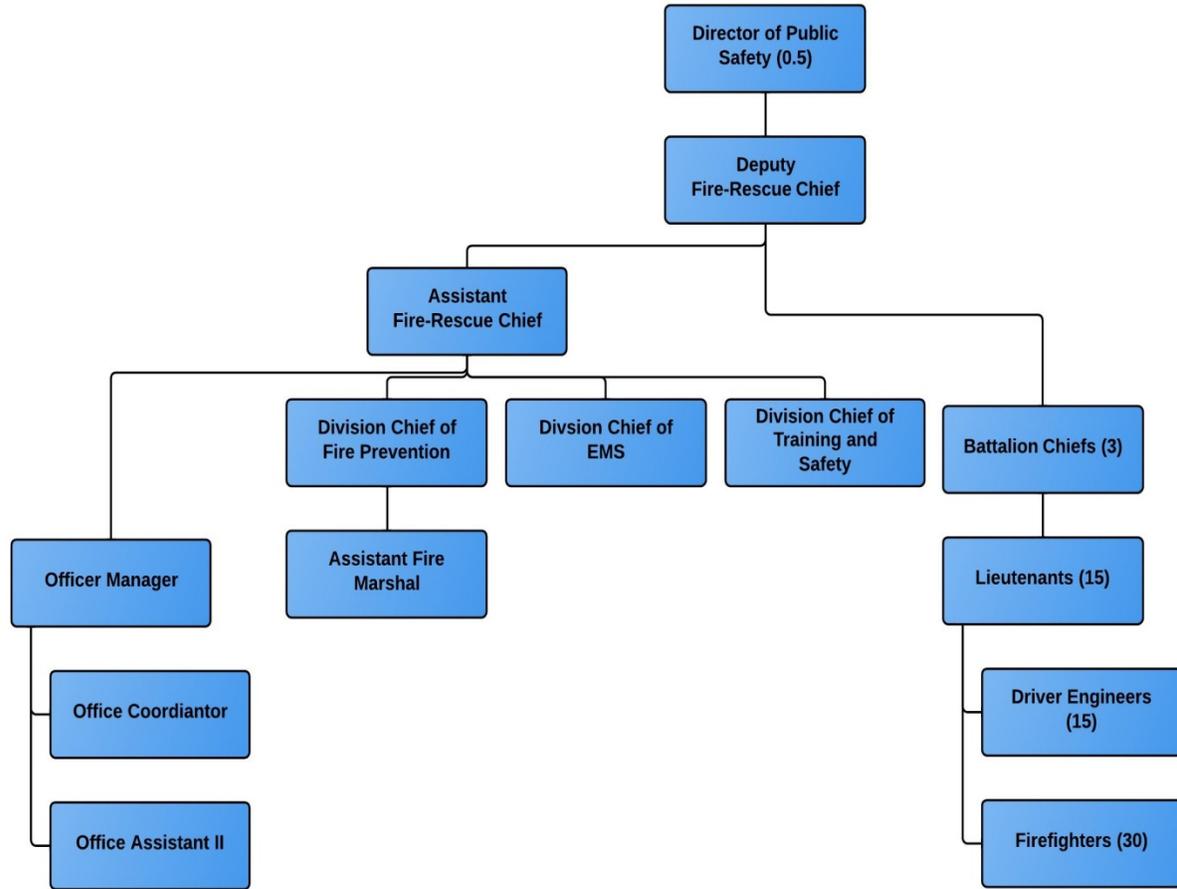
### Current Personnel (69 Certified / 3 Civilian)

The FY2013 budgeted certified positions consist of one (1) Deputy Fire Chief, one (1) Assistant Fire Chief, three (3) Division Chiefs, three (3) Battalion Chiefs, one (1) Assistant Fire Marshal, fifteen (15) Lieutenants, fifteen (15) Driver Engineers, and thirty (30) Firefighter/Paramedics. In addition, the department is under the direction of a Director of Public Safety that is funded 50% from the Fire Rescue budget. Civilian positions include an Office Manager, an Administrative Coordinator, and an Office Assistant II.



The FY2013 staffing levels are the same level as FY1997.

**Palm Beach Fire-Rescue**  
**FY2013 Organizational Chart**



**COMMUNITY RISK**

Risk is a concept that denotes a potential negative impact to an asset or person. Risk assessments combine the probability of an event occurring with the consequence that event would impose.

Palm Beach Fire Rescue responds to approximately 2600 calls for service per year, with 1000 of those calls being fire related and 1600 EMS related calls. However, not all of these calls represent significant fire or EMS events. Fire related calls include fires, as well as fire alarms, gas leaks, hazardous conditions, downed power lines, electrical emergencies, elevator rescues, and other calls that involve hazard mitigation. EMS related calls include heart attacks, cardiac arrests, breathing problems, chokings, strokes, diabetic emergencies, drowning, motor vehicle collisions, traumatic injuries, falls, and other similar calls requiring the delivery of emergency medical care.

**Fire Protection Risk**

The probability or likelihood of a fire within a community is often estimated based on the frequency of previous experiences. While Palm Beach Fire Rescue responds to about 2600 calls per year, the

probability of a major structure fire or other significant fire event is extremely low. There were a total of 322 fires that occurred in the 10 year period from FY2002 through FY2012, averaging 32 fires per year. Of these, 139 fires occurred in buildings or structures and 32 fires involved vehicles or marine vessels. The great majority of fires in buildings were relatively small, extinguished rapidly, and did not result in a significant fire loss. There were 19 major structure fires during the 10 year period, averaging 1.9 major structure fires per year. There was one major marine vessel fire during the same 10 year period, resulting in over 8 million dollars in loss.

Major structure fires fall into the category of High Risk, Low Frequency. This is an event where we encounter high risk and typically dedicate many hours of training in preparation. In contrast, serious EMS calls such as Cardiac Arrests, Strokes, and Heart Attacks fall into the category of High Risk, High Frequency (211/yr.).



Over the same period there were twenty-two (22) reported civilian fire injuries, and four (4) reported firefighter injuries, or an average of 2.4 fire related injuries per year.

**Civilian Injuries**

Smoke Inhalation	7
Hazardous Fumes Inhalation	5
Breathing Difficulty or Shortness of Breath	2
Thermal Burns	8
<b>Grand Total</b>	<b>22</b>

**Firefighter Injuries**

Traumatic Injury - Lower Extremities	3
Heat Exhaustion / Overexertion	1
<b>Grand Total</b>	<b>2</b>

The consequences as a result of fire are the potential losses, life and property, or other negative outcomes associated with the event. While probability is low, the potential consequences are extremely high. Palm Beach has a large number of mid-rise and high-rise buildings (62 buildings 6 stories or greater), a large number of high value buildings (2531 properties valued at over 1 million dollars and 174 properties valued at over 10 million dollars), and a large number of assembly occupancies (more than 100 people).

In general, occupancies can be broken down into four risk consequence levels that can be utilized to determine concentration needs for fire protection. The four categories are low, moderate, significant, or maximum risk categories. The purpose of this classification is to group properties according to the potential for the loss of life, dollar losses, and community impact. This allows for better determination of the resources that are needed to prevent a threat to the community as a whole. Listed below are examples of such a classification system:

- Low Risk Buildings are typically structures containing few, if any, occupants. Examples include water pump/storage facilities, storage sheds, and guard sheds.
- Moderate Risk Buildings are smaller mercantile properties, small restaurants, small office buildings, and single-family homes.

- Significant Risk Buildings have a serious potential for loss of life or high dollar loss in the event of fire. Examples include low-rise apartment buildings, small assembly occupancies of fewer than 300 occupants, larger mercantile occupancies.
- Maximum Risk Buildings are high-risk properties where a fire could result in substantial loss of life, damage to critical infrastructure, and/or dollar losses. Examples include schools, mid-rise and high-rise buildings, assemblies of more than 300 occupants, large retail establishments, and high value properties (including residential).

All four levels of occupancy risk exist within the Town of Palm Beach. In general, the area north of Wells Road is composed primarily of moderate, with some significant risk occupancies. The area from Wells Road south to Worth Avenue includes moderate and significant occupancies, as well as several maximum risk occupancies. The area south of Worth Avenue to 1900 S. Ocean Blvd includes significant risk buildings and a few maximum risk buildings. The area south of 1900 S. Ocean Blvd to the Town's southern limits includes primarily maximum risk buildings.

It should be noted that the National Fire Codes require all existing high-rise condominium buildings to have an approved supervised automatic sprinkler system, installed throughout, with two exceptions. One exception is if every living unit has exterior exit access; the other is if the building has an "approved, engineered life safety system." Several years ago, the State of Florida exempted high-rise condominium buildings from this National Fire Code requirement, and thus the vast majority of the high rise buildings within the Town of Palm Beach do not have complete automatic sprinkler systems installed. The absence of complete automatic fire sprinkler systems within these buildings adds significant risk to the occupants and the firefighters who respond to a fire within a high-rise structure.

### **Emergency Medical Risk**

The probability or likelihood of a significant medical event occurring within the Town of Palm Beach is relatively high, with 1055 serious medical events such as choking, cardiac arrests, heart attacks, strokes, and drowning occurring over the past 5 years, averaging 211 significant medical calls per year. These significant medical calls are evenly dispersed over the entire region of the Town. The Town's aging population contributes substantially to the probability of events, with over 60% of Fire-Rescue's medical calls pertaining to patients 65 years of age or older.

While the consequences of a significant medical event are really no greater within the Town of Palm Beach than they are anywhere else, it is the level of tolerance or acceptance of this risk that is different within the Town. The residents and visitors to the Town generally expend great effort to maintain their health and security, and expect that the Town will take great steps to mitigate and reduce the consequences of a significant emergency medical event when it occurs.

---

## **RESOURCE DEPLOYMENT**

---

### **Resource Deployment**

Fire department deployment, simply stated, is about the distribution (speed) and concentration (volume) of resources.

Speed calls for first-due, all risk intervention units (engines, aerial trucks and rescue ambulances) strategically located across the area covered by the department. These units are tasked with controlling everyday average emergencies without the incident escalating to second alarm or greater size, which then depletes the department's resources as multiple requests for service occur.

Weight (concentration) is about multiple-unit response for significant emergencies like a structure fire, a multiple-patient incident, a vehicle accident with extrication required, or a complex rescue. In these situations, departments must assemble enough firefighters in a reasonable period of time in order to control the emergency safely without it escalating.

Each emergency event requires a different deployment of resources from the department, dependent upon the anticipated risk and resource need to mitigate the risk. Determination of the number of Fire-Rescue personnel (staffing) is more an art than a science. The distribution objective (speed) is to deploy the proper amount of resources in a specified amount of time to mitigate the foreseen or common risks. In other words, the department deploys resources to be able to reach a large number of events quickly, and take the appropriate action. Not only is distribution important, but also the concentration of resources must be aligned to deploy the necessary resources to keep an event from becoming a major incident. Thus, most medical emergencies or small fires require a single- or two-company response (engine and rescue ambulance) with a quick response time. Larger incidents require more companies (resources). In either case, if the companies arrive too late or the total personnel sent to the emergency are too few for the emergency type, the consequences of the event are increased.

Palm Beach Fire Rescue's primary efforts in staffing are to ensure we have the right amount of resources for serious medical incidents, located so that they can arrive quickly and provide immediate care. Every cardiac arrest or serious medical emergency needs at least 5 personnel to ensure that all of the required functions can be carried out in a timely and efficient manner (see page 12 Pit Crew Approach). Staffing for the few large fire incidents (2 per year) would not be realistic nor cost efficient. Thus we must rely upon mutual aid.

### **Simultaneous Incidents**

By definition, a simultaneous incident (also known as "overlapping") involves situations when the fire department is handling an emergency incident and another simultaneous emergency incident requires an immediate fire department response. The weight (concentration) of units affects the Department's ability to respond when simultaneous calls occur. Simultaneous calls can become a significant issue and impact response times. Approximately 19% (495/yr) of Palm Beach Fire Rescue calls occur two at a time, or overlap each other. Approximately 2.6% (67/yr) of Palm Beach Fire Rescue calls occur three at a time. And, approximately 0.8% (20/yr) of Palm Beach Fire Rescue calls occur four at a time. Infrequently, Palm Beach Fire Rescue will be requested to respond to five simultaneous emergency events all overlapping each other; In FY2012 there were 5 such occurrence or 0.2% of the calls.

### **Advanced Life Support Fire Engines**

To ensure the greatest distribution (speed) of response, all of Palm Beach Fire Rescue's fire engines are equipped, staffed, and permitted at the advanced life support level. This means that fire engines all have paramedics and medical equipment so that they can respond to serious medical calls and provide all of the same care as the Department's rescue units with the exception of transporting the patient to the hospital.

### **Cross Staffing of Units**

To ensure the availability and response of an aerial ladder for significant fire events, Palm Beach Fire Rescue cross-staffs the rescue trucks and aerial ladders at the Central Fire Station and the South Fire Station with a single crew of personnel. This cross-staffing concept ensures flexible deployment of the assigned crews based on the type of incident, while limiting personnel costs.

In the event of a medical incident, the three person crews staff the rescue ambulance assigned to Central Station and South Station in their response zones. This means that the aerial trucks are out of

service and unable to respond for at least one hour when a rescue ambulance is transporting a patient. A unit from another station would be required to respond.

For a fire suppression incident and/or fire alarm, the same complement of personnel staffs an aerial truck assigned to Central Station and South Station in their response zones. This means that rescue ambulances at Central Fire and/or South Fire are out of service and unable to respond to any emergency for those time periods when an aerial truck is utilized. A unit from another station would be required to respond.

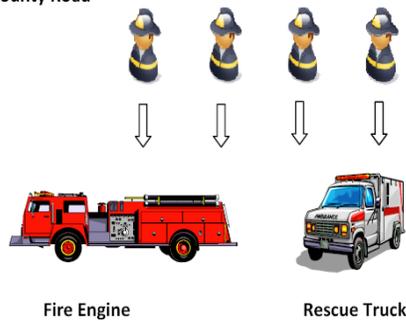
At North Fire, Palm Beach Fire Rescue cross-staffs two units, the engine and rescue, with a single crew of four personnel. These units operate together, as opposed to the either/or format of the aerial ladders. This staffing approach ensures that a minimum a four personnel respond for fire and EMS events.

**Daily Staffing by Fire Station, 17 Persons total**

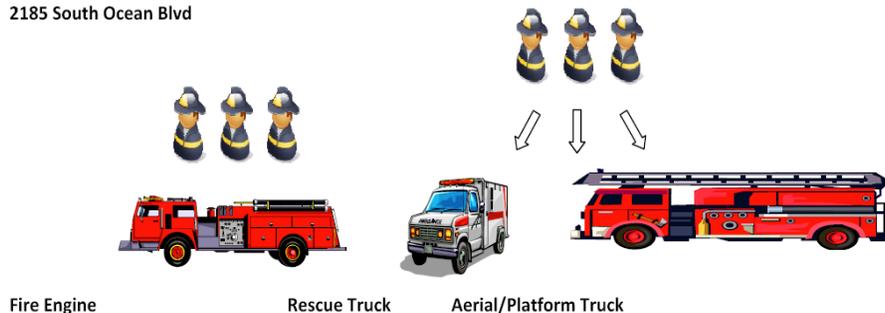
**Station 1 (Central) 7 Personnel assigned.**  
355 County Road



**Station 2 (North) 4 persons assigned**  
300 North County Road



**Station 3 (South) 6 persons assigned**  
2185 South Ocean Blvd



### **Advanced Life Support (ALS) Team Pit Crew Approach**

Palm Beach Fire-Rescue's firefighters function both as fire suppression personnel and emergency medical personnel. The Department's rescue ambulances and fire engines have the personnel and the equipment to provide advanced life support paramedic care. When a fire rescue company arrives at an emergency medical scene, each member has an assigned role which is designed to ensure the highest degree of medical care and proficiency; this is known as the "pit crew" approach. The Department's EMS Medical Director has defined these roles for its members to include the Team Leader, Airway Management, ECG and Defibrillation, Vascular Access and Medication Administration, CPR/Vital Signs/Management of Circulation, and a Scribe. Not all of these six functional roles are required for every call, however, they will be needed for most serious medical incidents.

---

## **NATIONAL STANDARDS**

---

### **National Fire Protection Association (NFPA) 1710**

NFPA 1710 is the nationally recognized "Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments." This sets forth minimum standards relating to the organization and deployment of fire suppression operations, emergency medical operations, and special operations to the public by substantially all career fire departments. The purpose of this standard is to specify the minimum criteria addressing the effectiveness and efficiency of the career public fire suppression operations, emergency medical service, and special operations.

The standard specifies that:

- On EMS calls, resources shall respond within 60 seconds of the initial dispatch for 90% of all calls.
- On fire calls, resources shall respond within 80 seconds of the initial dispatch for 90% of all calls.
- The initial arriving engine company at a fire scene shall arrive within a 240-second travel time to 90% of the incidents.
- The total complement of equipment, apparatus, and personnel (minimum of 15) needed to perform the basic tasks at a structure fire, known as the initial full alarm assignment, shall arrive within a total of 10 minutes and 20 seconds from receipt of the call.

The total group of resources (full alarm assignment ) normally sent to a structure fire shall be capable of:

- Establishment of incident command outside of the hazard area for the overall coordination and direction of resources with a minimum of one individual dedicated to this task. (1 member)
- Establishment of an uninterrupted water supply of a minimum of 400 gpm for 30 minutes with supply line(s) maintained by an operator. (1 member)
- Establishment of an effective water flow application rate of 300 gpm from two handlines, each of which has a minimum flow rate of 100 gpm with each handline operated by a minimum of two individuals to effectively and safely maintain the line. (4 members)
- Provision for one support person for each attack and backup line deployed to provide hydrant hookup and to assist in laying of hose lines, utility control, and forcible entry. (2 members)
- Provision for at least one victim search and rescue team with each such team consisting of a minimum of two individuals. (2 members)
- Provision for at least one team, consisting of a minimum of two individuals, to raise ground ladders and perform ventilation. (2 members)

- If an aerial device is used in operations, one person to function as an aerial operator and maintain primary control of the aerial device at all times. (1 member)
- Establishment of an Initial Rapid Intervention Crew consisting of a minimum of two properly equipped and trained individuals. (2 members)

By NFPA standards, a minimum of 15 personnel are required to accomplish all the tasks needed at a small structure fire provided they arrive in a timely manner before the fire can grow too large.

### **OSHA Two-In / Two-Out**

Access to interior fires can again be limited by a safety requirement related to staffing levels. Florida State Statutes impose the following standards as they pertain solely to firefighters and firefighter employers: 29 Code of Federal Regulations, Section 1910.134(g)(3) and 1910.134(g)(4), Procedures for Immediately Dangerous to Life and Health (IDLH) Atmospheres (relating to interior structural firefighting, commonly referred to as the “two in, two out rule”). These rules require the presence of at least two (2) firefighters on the exterior of a building before entry can be made by a team of two (2) firefighters into a structure in which the environment has been contaminated by a fire. Until at least four firefighters are on scene, interior firefighting operations cannot begin. Thus, being able to assemble a minimum of four (4) firefighters on the scene of a structure fire within the early stages is critical to containing a fire to the room of origin and preventing its spread to the entire structure. Palm Beach Fire-Rescue needs to respond and deploy a minimum of two units in order to comply with the OSHA regulations.

---

## PERFORMANCE AND OUTPUT MEASURES

---



---

### SUMMARY

---

There are State and County regulations governing minimum Emergency Medical Service staffing, response times and performance, all of which the Town of Palm Beach meets or exceeds. Unlike EMS services, there are no mandatory federal or state regulations directing the level of fire service staffing, response times and outcomes, except that a minimum of four personnel must be on the scene of a fire before entry can be made (see OSHA above). There are however, national standards that are not mandatory, such as NFPA 1710. In general, communities have the level of fire services that they can afford, which is not always what they would desire. However, the body of fire service regulations provides that if fire services are provided at all, they must be done so with the safety of citizens and firefighters in mind.

---

### DATA COLLECTION AND LIMITATIONS

---

Measuring the performance of Fire Rescue’s services is important in determining future staffing, apparatus, and equipment needs, resource deployment, strategic planning, etc. Accurate data is critical to department leadership in quality control programs, determining future needs, and protection against litigation involving the department. The department utilizes a number of software systems to capture information in database form. Data used in this section of this report was derived from the following software systems:

- DocuMed EmergencyPro software – used by department to record Fire and EMS report data.

- PDSI Telestaff software – used by the department for employee scheduling and to capture time card data.
- SunGard Public Sector’s OSSI Computer-Aided Dispatch (OSSI CAD) – used by the department to capture fire and EMS dispatch data.

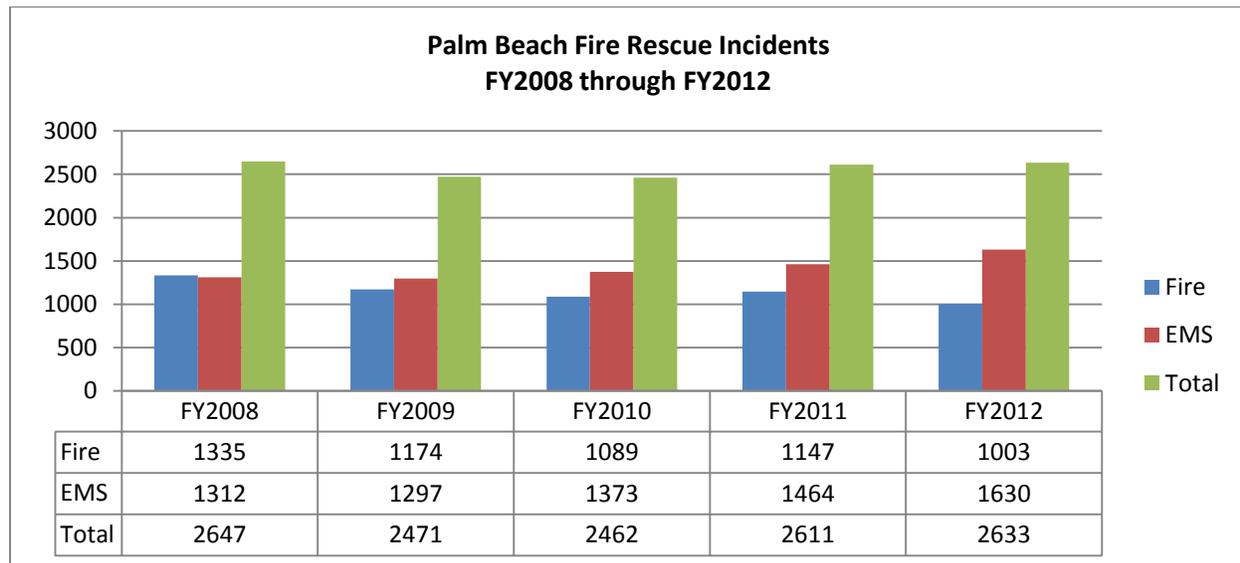
The following tables and figures illustrate data retrieved from Department software system databases. They are presented here in order to gain a global perspective of emergency activities of the fire department that may serve as a foundation for future planning and decision making.

To further aid in future decision making and the provision of feedback, the Department is in the process of acquiring new software, Qlikview, which will allow the Department to analyze and provide feedback on response time performance in real time.

## INCIDENTS (CALLS FOR SERVICE)

### Total Emergency Responses

Total emergency responses reflect the department’s emergency activity workload. These responses are generally categorized as being Emergency Medical (EMS) or Fire (fires, hazardous materials or conditions, fire alarms, etc.). Total emergency responses only reflect the emergency response call volume and do not reflect the other activities performed by Fire-Rescue such as training, inspections, prefire planning, hydrant maintenance, vehicle and equipment maintenance, as well as many other daily activities.



The EMS call volume for the five year study period accounted for 55% of all incidents. It is more common for EMS call volume to be closer to 70% to 75% of the total incidents of similar size fire departments. Based upon further analysis, it is felt the significant number of false fire alarms/calls is the primary reason for the lower percentage of EMS calls as a portion of total responses. Current efforts as well as proposed efforts will reduce false fire alarms.

### False Fire Alarms

An examination of the total number of false alarms/calls responded to by Palm Beach Fire Rescue as compared by percentage to total incidents shows that 24% of all calls for service are false calls. The

national average for communities of the Town's size is 9.6%. Clearly, Palm Beach Fire Rescue responds to a very high percentage of false alarms.

Palm Beach has a false alarm billing ordinance that fines owners who have a high frequency of alarms. This ordinance has helped reduce the number of alarms the Department responds to and has generated some revenue (\$15,555 in FY 2012) to offset the costs of response, however, it has not been effective in reducing false fire alarms to the Department's target of 10% or less. The Department is currently conducting an analysis of locations with frequent false fire alarms to determine the root cause of the alarms and to develop a false alarm reduction program that will target the specific causes of these alarms.

	FY2008	FY2009	FY2010	FY2011	FY2012
<b>False Alarm Fee Revenue</b>	\$ 26,750	\$ 10,500	\$ 5,750	\$ 4,750	\$ 15,555

**Palm Beach Fire Rescue  
False Alarm Incident by NFIRS\* Call Type Code**

False Alarms/Calls	FY2008	FY2009	FY2010	FY2011	FY2012
<b>700 - Other</b>	0	4	0	0	1
<b>710 - Malicious Alarm</b>	11	6	1	5	0
<b>720 - Bomb Threat</b>	2	0	0	0	0
<b>730 - Malfunctioning System</b>	401	318	248	259	253
<b>740 - Unintentional Alarm</b>	493	423	385	430	380
<b>Total False Alarms/Calls</b>	907	751	634	694	634

<b>Percent Change per year</b>	11.8%	-17.2%	-15.6%	9.5%	-8.6%
<b>Total of all incidents</b>	2501	2471	2462	2611	2633
<b>% of False Alarms/Calls</b>	36%	30%	26%	27%	24%

\* National Fire Incident Reporting System

**National Average for False Alarms in communities of similar size** 9.6%

It is important to note that calls classified as unintentional false fire alarms may in fact not be an actual false alarm but may be a warning of pre-fire conditions. Smoke detectors or other fire alarms can alert occupants to a situation that is on the verge of becoming a fire but is very easily remedied. This can be seen in the scenario where someone leaves food unattended on the stove and the food is at risk of starting a fire, sounding an alarm. This alarm serves as a pre-warning to a fire condition. A warning of pre-fire conditions is very useful, but a fire department response is generally not needed. It would be inappropriate to call them false or nuisance alarms, but they would generally not be considered fires either. Clearly, we want alarm systems to alert occupants to situations that are at risk of becoming a fire before an actual fire exists so that they can take the appropriate steps to prevent a fire from occurring; thus eliminating all activations of a fire alarms system where a fire is not present cannot be the goal of false alarm management.

## TIME OF DAY AND SIMULTANEOUS CALL ACTIVITY

---

### Simultaneous (overlapping) Incidents

By definition, a simultaneous incident (also known as “overlapping”) involves situations when the fire department is handling a fire and/or other emergency incident, and another unrelated emergency incident requires an immediate fire department response. Simultaneous calls become a significant issue and impact response times.

An examination of 2608 calls occurring in FY2012 shows the frequency of simultaneous or overlapping calls.

Palm Beach Fire Rescue  
Simultaneous Call Frequency  
Call data from October 1, 2011 to September 30, 2012

2 simultaneous calls at a time	495	18.98%
3 simultaneous calls at a time	67	2.57%
4 simultaneous calls at a time	20	0.77%
5 simultaneous calls at a time	5	0.19%

For calls occurring 2 at a time, 6.5% (169) were simultaneous calls in the same zone (Station Area).

For calls occurring 3 at a time, 1.8% (46) involved simultaneous calls in the same zone (Station Area).

About one out of every five emergency response occurs when the department has already committed resources (staff and apparatus) to another concurrent emergency. Many of these simultaneous calls (6.59%) are for significant fire or EMS events. However, most of our simultaneous calls do not occur within the same response zone and thus they are able to be quickly handled by the resources in their own assigned zone.

Further analysis of this data shows that 6.59% of all emergency responses are for significant fire or EMS events that occur concurrent with another emergency.

### Calls by Time of Day

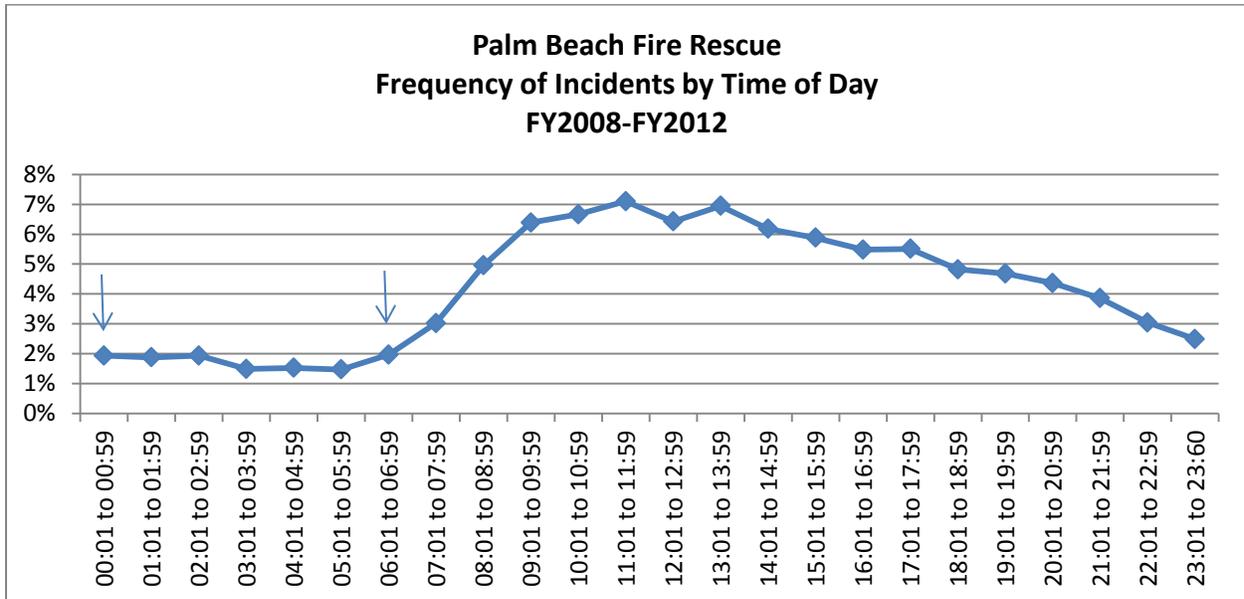
Analysis of incidents by time of day is examined to determine if peak staffing consideration are warranted. In most departments, incidents charted by time of day follow a pattern similar to a “bell curve.” Fire departments experience a greater number of emergency calls starting near 6 am and peaking in mid-afternoon. Emergency responses diminish significantly in the very early morning hours, with the fewest number of incidents occurring between midnight and 6 am. Palm Beach Fire Rescue’s time of day incident data is consistent with national averages.

Although the Department experiences the fewest number of calls in the early morning hours between midnight and 6 am, this is also the time that the greatest percent of residents are sleeping and less likely to escape from the effects of a fire. It is these very types of incidents that require a rapid response with sufficient personnel to perform rescues. The very young and old are the most in danger because they often are less able to protect themselves. Unfortunately, this time period accounts for the most civilian fire deaths nationally.

An analysis of Palm Beach Fire Rescue’s actual fires between the hours of midnight and 6 am found only 13 fires occurring in this time period over the 5 year study period, with only 2 of these fires being significant structure fires.

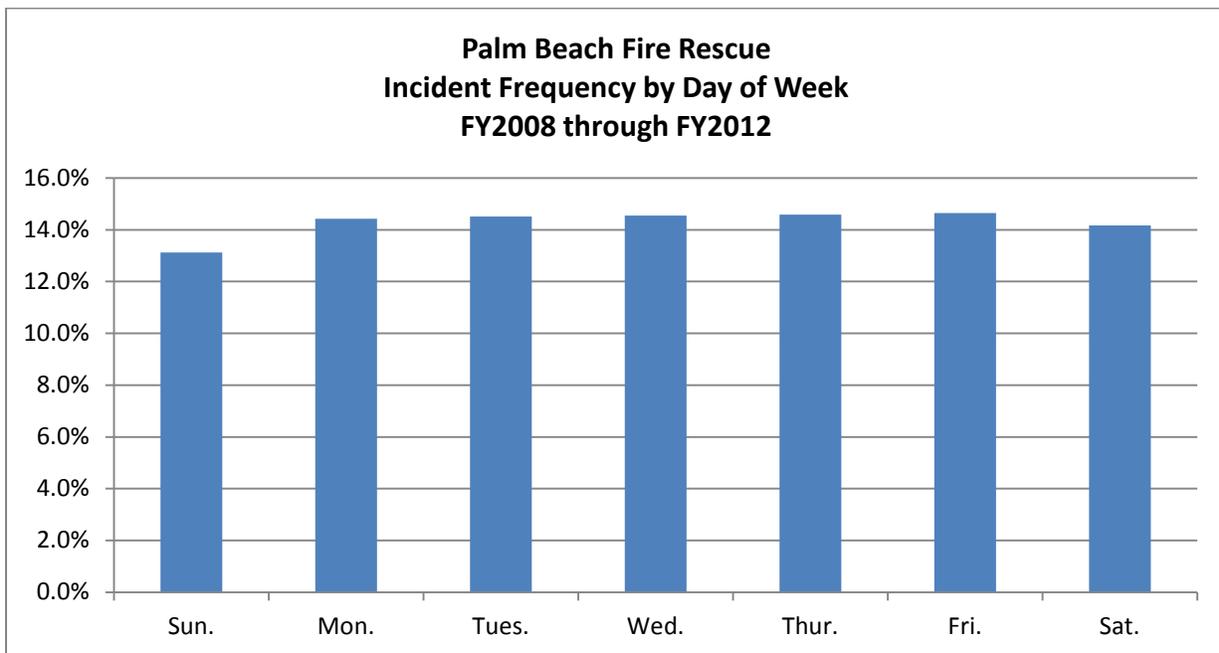
Further analysis of all calls showed that only 11% of all calls occurred between the hours of midnight and 6 am.

The figure below plots the five-year incident occurrence by time of day.



**Incidents by Day of the Week**

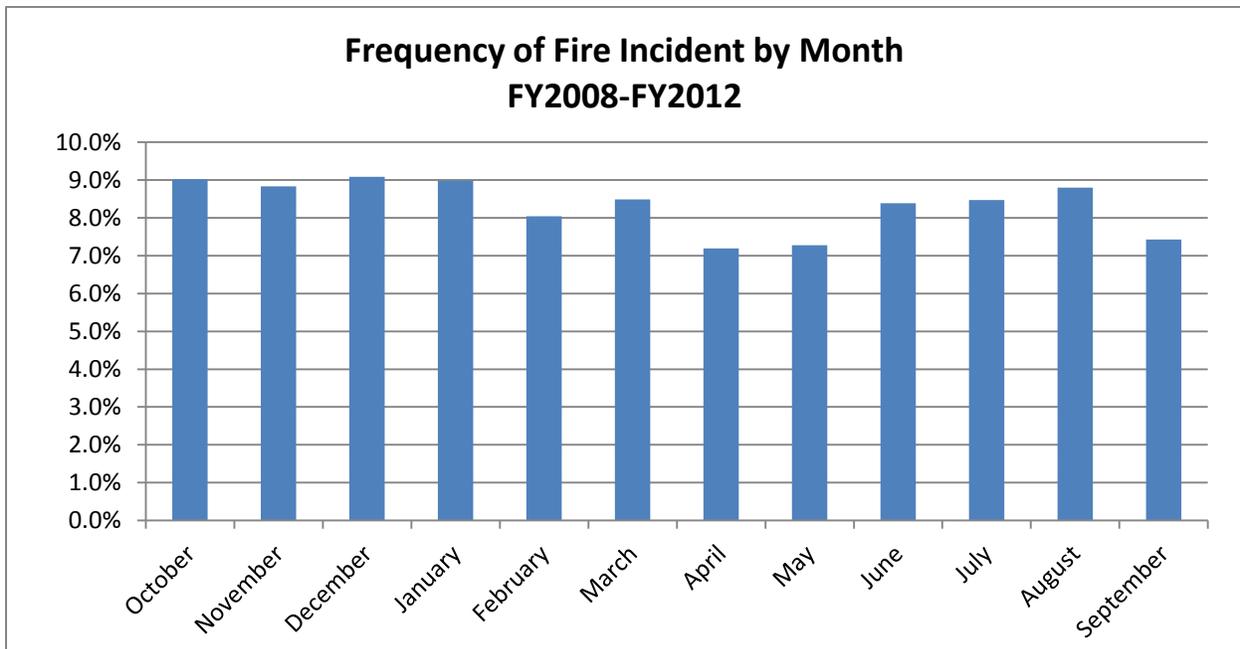
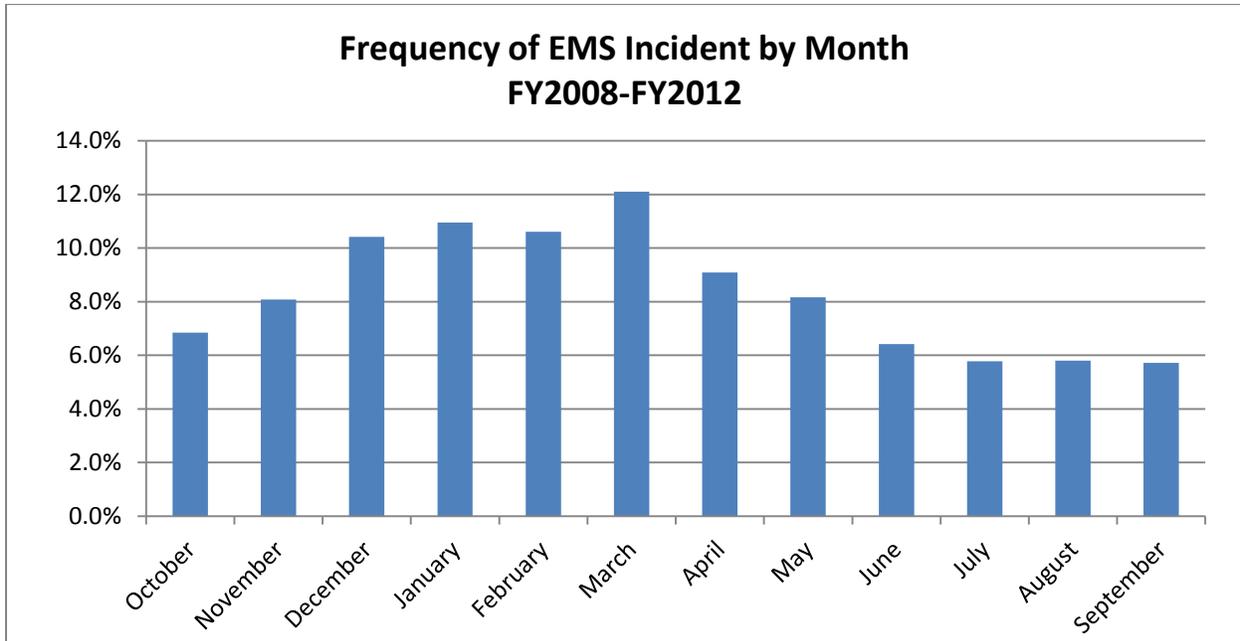
Although analysis of incidents by day of the week rarely illustrates a significant finding related to staffing, it does warrant examination. The Department’s incidents by day of week remain relatively level.



## SEASONAL

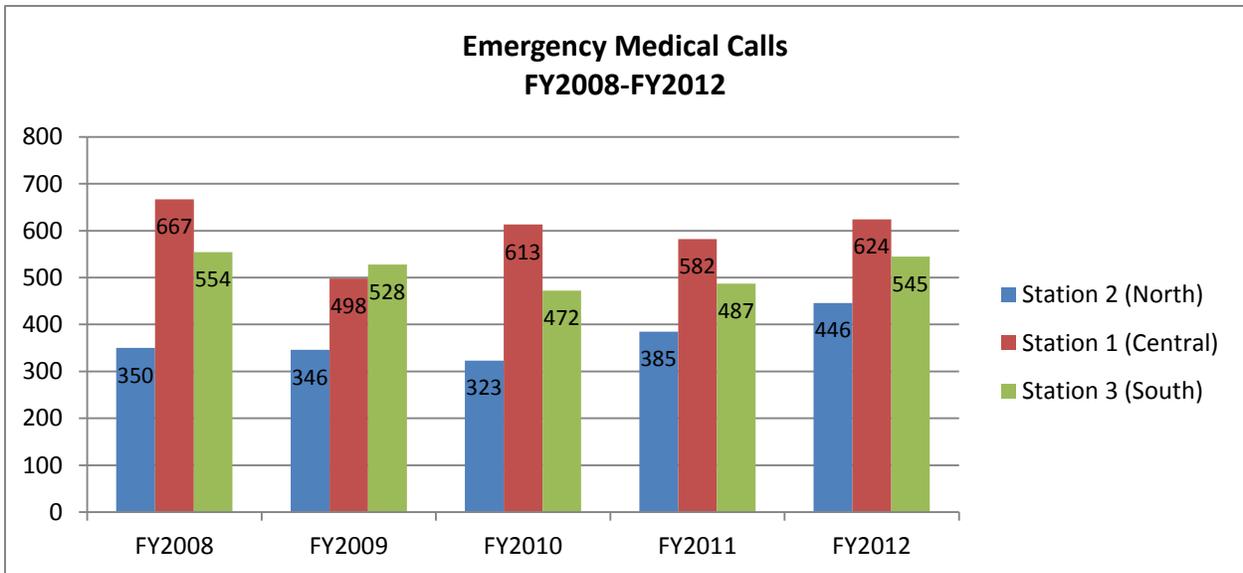
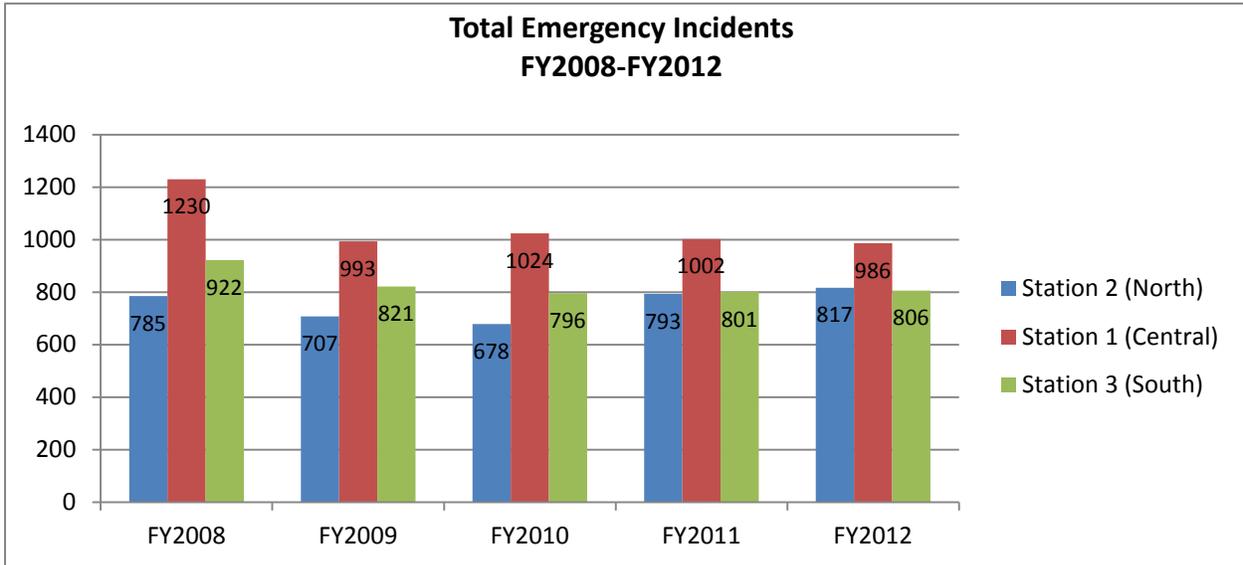
### Incidents by Month

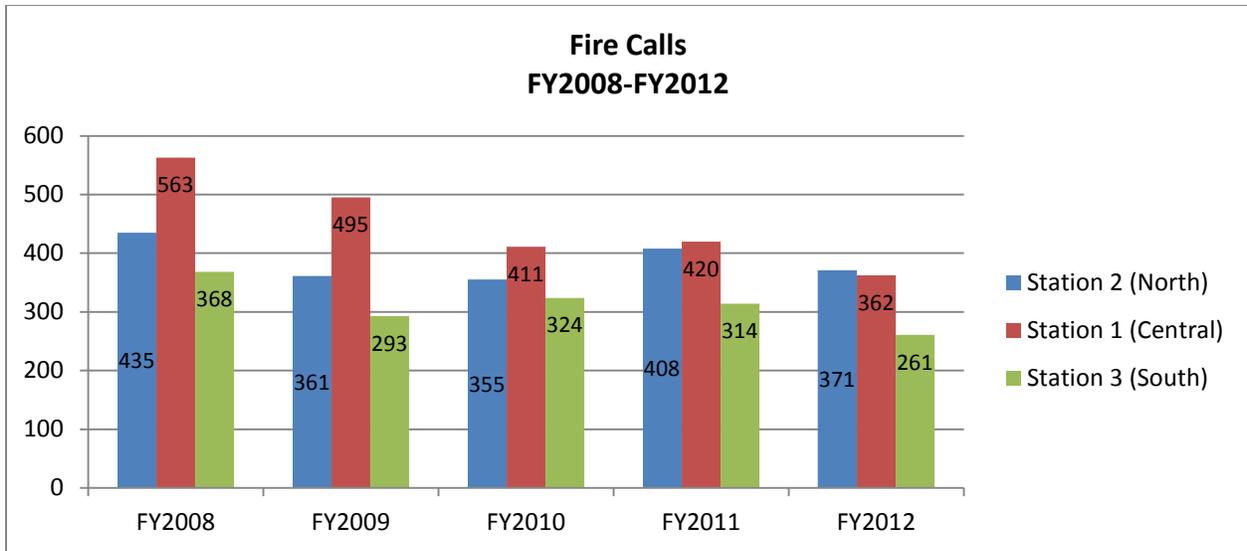
In some geographic locations of the country, calls will peak during a certain month due to seasonal influxes of people. This is definitely the case for Palm Beach Fire Rescue. The greatest variation occurs in our EMS call frequency, with the greatest frequencies occurring in the period between November and May. Fire call frequency remains fairly steady. In certain years, serious storms such as hurricanes can greatly increase the number of emergency incidents during the summer months, but most years the winter months are the busiest time of year for our department.



## INCIDENTS BY STATION (ZONE)

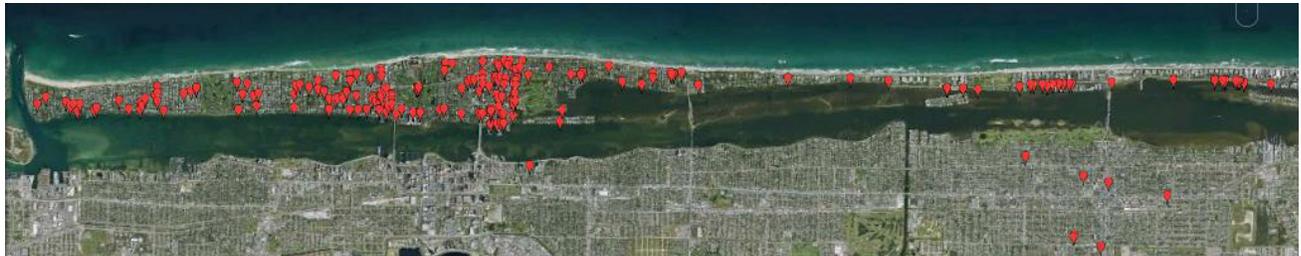
What part of the Town the calls happen in is important for planning, staffing and deployment decision making. Stations are assigned a primary response zone. Differences in land use, population density, and activities can lead to variations in demands for service. An examination of the distribution of calls by station is essential to determine the allocation of resources.





From these charts, it is apparent that Central Fire’s response zone represents the highest demand for calls. North Fire’s response zone represents the lowest demand for EMS calls. South Fire’s response zone represents the lowest demand for fire calls such as fire alarms, hazardous conditions (wires down, electrical emergencies, gas leaks, and hazardous materials incidents), fires, and public services calls (water leaks, assisting people back who have fallen, lock outs).

The two most significant call types include Structure Fires and Cardiac Arrests. Clearly, the data shows that these calls are widely distributed across all parts of the Town.



STRUCTURE FIRE LOCATIONS PAST 11 YEARS



CARDIAC ARREST LOCATIONS PAST 11 YEARS

## MUTUAL AID

### Mutual Aid

Mutual aid is the sending or receiving of emergency resources (apparatus, personnel) to or from another entity or agency upon request. No community has sufficient resources for the infrequent “big emergency event” and thus communities work together through a system of mutual aid. Community leaders strive to provide sufficient resources (apparatus and staff) to handle the normal volumes of

emergency responses. Mutual aid is designed to be limited to large events that tax the resources beyond the normal capabilities of the community.

In the vast majority of mutual aid agreements, there are no charges for this arrangement and no money changes hands between the communities. Mutual aid contracts/agreements are usually signed by the governing boards of the communities. What is critical for the reader to understand is the importance of reciprocity; simply stated, “If they come to us in our time of need, we must go to them in their time of need.” Mutual aid is not designed to cover the deficiencies of a fire department or to substitute for buying needed apparatus or providing adequate on-duty staffing.

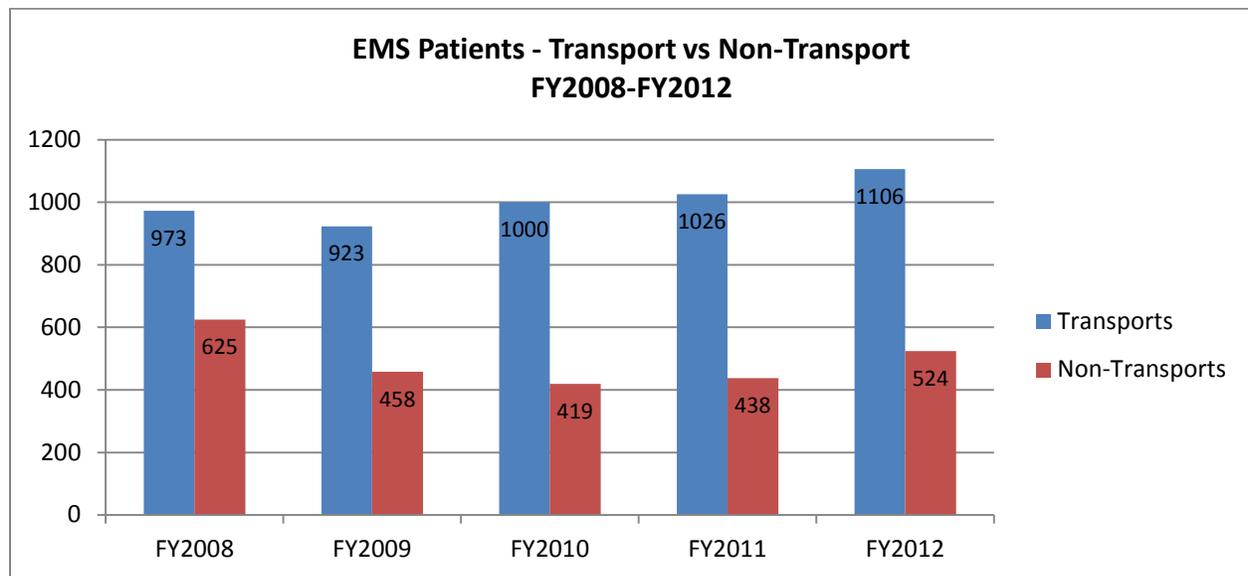
Of the 135 mutual aid occasions that occurred during the five year study period, Palm Beach Fire Rescue received (59%) more mutual aid assistance than it provided (41%).

	FY2008	FY2009	FY2010	FY2011	FY2012
<b>Mutual Aid Given</b>	12	6	12	5	21
<b>Mutual Aid Received</b>	29	9	20	14	7

### EMS INCIDENT DATA

Palm Beach Fire Rescue provides advanced life support (ALS) emergency medical response and ambulance transportation to patients within the Town of Palm Beach.

During the period of time from October 1, 2008 to September 30, 2012, Palm Beach Fire Rescue provided emergency medical care to 7,492 patients. Approximately two-thirds (68%) of the patients seen by Palm Beach Fire Rescue were transported to the hospital.



The majority of patients transported to the hospital were transported to Good Samaritan Medical Center.

**Palm Beach Fire Rescue  
EMS Incident Transport Destination**

	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>Frequency</b>
<b>Good Samaritan</b>	605	569	663	688	694	64.1%
<b>JFK Medical Center</b>	296	284	269	258	313	28.3%
<b>St. Marys Medical Center</b>	38	37	54	65	76	5.4%
<b>Palm Beach Gardens</b>	16	14	2	3	2	0.7%
<b>VA Hospital</b>	8	9	2	5	4	0.6%
<b>Columbia Hospital 45th Street</b>	4	1	5	4	8	0.4%
<b>Bethesda Memorial</b>	1	5	4	3	5	0.4%
<b>Jupiter Medical</b>	2	0	0	0	0	0.0%
<b>Delray Community</b>	1	0	0	0	0	0.0%
<b>Wellington Regional</b>	0	0	0	0	2	0.0%

Over sixty percent of the patients treated by Palm Beach Fire Rescue are over the age of 65, which significantly impacts both the general severity of patient medical problems and the payer mix of patients who are transported to the hospital and billed for that service.

**Palm Beach Fire Rescue  
EMS Incident Patient Age Profile**

	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>Frequency</b>
<b>&lt; than 1</b>	5	7	6	2	6	0.4%
<b>1 to 4</b>	28	17	20	11	16	1.3%
<b>5 to 14</b>	42	25	42	40	43	2.6%
<b>15 to 54</b>	421	363	348	360	368	25.4%
<b>55 to 64</b>	128	127	125	135	163	9.2%
<b>65 to 74</b>	162	111	175	154	158	10.4%
<b>75 to 84</b>	328	335	285	312	294	21.2%
<b>85 or greater</b>	426	367	390	411	532	29.0%
<b>Unknown</b>	46	0	0	0	0	0.6%

<b>65 Years and Greater</b>	<b>60.5%</b>
-----------------------------	--------------

## EMS CALL TYPES

The majority of EMS calls are classified as a general illness (29.47%), fall (19.65%), or traumatic injury (11.51%). Combined, these case presentations represent 60% of the patient conditions.

### Palm Beach Fire Rescue EMS Incidents by Nature Code

EMS Nature of Call	FY2009	% of Calls	FY2010	% of Calls	FY2011	% of Calls	FY2012	% of Calls
Abdominal Pain	58	4.32%	46	3.35%	45	3.24%	53	3.32%
Allergies	15	1.12%	9	0.66%	13	0.94%	13	0.81%
Animal Bite	10	0.75%	8	0.58%	26	1.87%	12	0.75%
Assault	5	0.37%	9	0.66%	6	0.43%	17	1.06%
Back Pain	15	1.12%	21	1.53%	20	1.44%	31	1.94%
Breathing Problem	86	6.41%	70	5.10%	82	5.91%	74	4.63%
Burns	2	0.15%	3	0.22%	5	0.36%	4	0.25%
Cardiac Arrest	14	1.04%	29	2.11%	12	0.86%	14	0.88%
Chest Pain	77	5.74%	64	4.66%	62	4.47%	65	4.07%
Choking	11	0.82%	10	0.73%	18	1.30%	16	1.00%
Convulsions/Seizure	8	0.60%	11	0.80%	18	1.30%	22	1.38%
Diabetic Problem	16	1.19%	20	1.46%	11	0.79%	15	0.94%
Drowning	3	0.22%	12	0.87%	2	0.14%	4	0.25%
Eye Problem	1	0.07%	3	0.22%	8	0.58%	9	0.56%
Electrocution	0	0.00%	0	0.00%	0	0.00%	1	0.06%
Fall Victim	240	17.88%	288	20.98%	276	19.88%	314	19.65%
Headache	7	0.52%	7	0.51%	17	1.22%	13	0.81%
Heart Problems	23	1.71%	15	1.09%	15	1.08%	16	1.00%
Heat/Cold Exposure	6	0.45%	14	1.02%	12	0.86%	12	0.75%
Hemorrhage/Laceration	26	1.94%	38	2.77%	36	2.59%	38	2.38%
Industrial Accident	0	0.00%	1	0.07%	1	0.07%	0	0.00%
Ingestion/Poisoning	12	0.89%	17	1.24%	13	0.94%	13	0.81%
Pregnancy/Childbirth	0	0.00%	1	0.07%	3	0.22%	4	0.25%
Psychiatric Problem	11	0.82%	9	0.66%	16	1.15%	18	1.13%
Sick person	287	21.39%	311	22.65%	307	22.12%	471	29.47%
Stroke/CVA	18	1.34%	24	1.75%	33	2.38%	29	1.81%
Traffic Accident	112	8.35%	61	4.44%	60	4.32%	55	3.44%
Transfer/Interfacility	1	0.07%	1	0.07%	0	0.00%	1	0.06%
Traumatic Injury	183	13.64%	175	12.75%	181	13.04%	184	11.51%
Unconscious/Fainting	87	6.48%	91	6.63%	75	5.40%	70	4.38%
Unk. Problem Man Down	8	0.60%	5	0.36%	15	1.08%	10	0.63%

## EMS Billing

Palm Beach Fire Rescue bills patients who are transported to the hospital for that service. Fire Rescue's charges are above the median of rates for all agencies within Palm Beach County. In addition, Fire Rescue's collection rate for that service is exceptionally high at approximately 92%. The reason for this is simple; the Town of Palm Beach has a very high insured patient base that results in a high payment rate. The Town of Palm Beach has a significant number of people over the age of 65 who are covered by Medicare and are privately insured.

Agency	Net Collection Rate
<b>Palm Beach Fire Rescue</b>	<b>92.29%</b>
West Palm Beach Fire Rescue	40%
Palm Beach County Fire Rescue	47.03%
Riviera Beach Fire Rescue	53%
Greenacres Public Safety	64.20%
Boca Raton Fire Rescue	70%
North Palm Beach Fire Rescue	70%
Tequesta Fire Rescue	88.93%
Average of other communities	61.88%

In October of 2011, the Town increased its Ambulance Transport Fee Schedule to position the Town in the upper tier of fees. This increase resulted in an increase of approximately \$230,000 of additional charges which netted approximately \$80,000 in additional revenue for the Town in FY2012. The difference is due to the limits imposed by Medicare for maximum allowable charges, thus creating mandatory write-offs of those charges in excess of Medicare's maximum allowable for ambulance transport.

### Ambulance Transport Fee Schedule Comparison

	ALS2	ALS1-E	BLS E	Mileage	Oxygen	Spinal Immob
<b>Boca Raton Fire Department</b>	\$850.00	\$750.00	\$750.00	\$12.00		
<b>Palm Beach Gardens Fire Rescue</b>	\$800.00	\$750.00	\$700.00	\$12.00	\$30.00	
<b>Delray Beach Fire Department</b>	\$800.00	\$700.00	\$650.00	\$12.00		
<b>West Palm Beach Fire Department</b>	\$750.00	\$700.00	\$700.00	\$12.00		
<b>Palm Beach Fire-Rescue</b>	<b>\$750.00</b>	<b>\$650.00</b>	<b>\$650.00</b>	<b>\$12.00</b>		
<b>North Palm Beach Fire Rescue</b>	\$600.00	\$545.00	\$495.00	\$8.00		
<b>Palm Beach County Fire Rescue</b>	\$690.00	\$530.00	\$530.00	\$10.00		
<b>Medics Ambulance</b>	\$460.00	\$460.00	\$410.00	\$8.75	\$30.00	
<b>Riviera Beach Fire Department</b>	\$450.00	\$450.00	\$450.00	\$8.00		\$20.00
<b>Tequesta Fire Rescue</b>	\$625.00	\$435.00	\$435.00	\$7.25		
<b>City of Greenacres Dept.of P.S.</b>	\$555.00	\$430.00	\$430.00	\$8.55		
<b>Boynton Beach Fire-Rescue</b>	\$575.00	\$425.00	\$350.00	\$8.00		\$20.00
<b>American Medical Response</b>	\$470.00	\$460.00	\$320.37	\$8.50	\$30.00	

**Palm Beach Fire Rescue  
EMS Billing Data**

	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>EMS Transport Charges</b>	\$ 408,496	\$ 436,981	\$ 455,368	\$ 458,950	\$ 705,259
<b>Mandatory Billing Adjustments</b>	\$ (60,403)	\$ (67,568)	\$ (69,279)	\$ (66,893)	\$ (213,442)
<b>Adjusted EMS Transport Charges</b>	\$ 348,093	\$ 369,413	\$ 386,089	\$ 392,057	\$ 491,817
<b>Amount Collected</b>	\$ 343,251	\$ 354,256	\$ 363,847	\$ 368,575	\$ 453,920
<b>% of Collectable</b>	98.61%	95.90%	94.24%	94.01%	92.29%

**TRAINING**

---

Palm Beach Fire Rescue places significant emphasis on training. Fire Rescue has a very comprehensive, ongoing training program that mandates almost daily training on topics such as EMS, hazardous materials, specialized training, and fire sciences. Seeking cost-effective ways of accomplishing the training mission without losing the benefits training provides continues to be a priority. Taking advantage of any and all opportunities, such as buildings scheduled to be demolished, countywide training opportunities through the Fire Chiefs Association, video based training and web based training are a few examples. Personnel participate monthly with the Mobile Training Tower based out of Fire Station 3. This training provides Firefighters with a simulated “high rise” type structure and can be adapted to a vast variety of applications. To reduce wear and tear on the apparatus, save fuel costs, and maximize the availability of units within their respective response zones the Department is also using more web-based teleconferencing to deliver training.

The training the Department conducts can be divided into three segments: medical training (including initial and required ongoing education), fire and technical rescue skills (including firefighting, technical rescue, extrication, etc.), and personal and leadership development (including officer and supervisor training).

Listed below are examples of such training:

**Live Fire Training** – Given the Department’s low frequency of large scale fire events, and the importance of having highly trained and experienced firefighters to promptly attack a fire, the Department has increased its effectiveness through “live fire” training at a regional training facility. This facility allows the Department to train under live fire conditions, developing real world experience, and honing essential skills. This training is conducted semi-annually at the Palm Beach County Fire Rescue Regional Training Facility, and at Palm Beach State College. Live Fire Training has dramatically improved performance and teamwork because it is providing essential experience that the Department does not get through fires that would occur within the Town.

**Mass Casualty Incident Drills** – provides an organized system of coordinating the functions and responsibilities of the Town of Palm Beach Fire-Rescue Department with all assisting agencies that may respond to the scene of a mass casualty incident (MCI) occurring within the jurisdiction of the Town of Palm Beach. Drills are structured to correlate directly with the Palm Beach County "Mass Casualty Coordination Plan".

**Florida Atlantic University Simulation Laboratory** – The Simulation Center incorporates Triage, Transportation and Emergency Room Simulation that is used by Fire Rescue personnel to identify and commence treatment and stabilization on simulated patients. Mannequin simulators display the actual physiological signs and symptoms of human patients affected by the actual medical or trauma events.

**Advanced Cardiac Life Support** – ACLS is advanced training that highlights the importance of team dynamics and communication, systems of care and immediate post-cardiac-arrest care. It also covers airway management and related pharmacology. ACLS is designed for healthcare professionals who either direct or participate in the management of cardiopulmonary arrest and other heart related emergencies.

**Pre Hospital Trauma Life Support** – Traumatic injuries within the Town comprise of (12.75%) of all medical emergencies. PHTLS training improves the quality of trauma care and decreases mortality. The training stresses the treatment of the multi-system trauma patient as a unique entity with specific needs.

**Pediatric Advanced Life Support** – With very low frequency of events, PALS training provides a structured approach to the assessment and treatment of the critically ill pediatric patient.

**Palm Beach Fire Rescue  
Average training hours per employee**

	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>Training Hours</b>	4,324	10,280	19,258	15,438	14,673
<b>Average Training Hours per Employee</b>	54.7	130.1	243.8	205.8	201
<b>Number of Employees</b>	79	79	79	75	73

---

**FIRE PREVENTION & INSPECTIONS**

---

The Fire Prevention Division seeks to provide the highest level of fire hazard prevention and safety education along with comprehensive fire and life safety inspections through aggressive, but equitable, code enforcement.

Fire Rescue eliminated one of its two Assistant Fire Marshal positions and transferred responsibility for the inspections of smaller businesses to the on duty shift fire personnel in January 2012. These inspections serve the purpose of not only preventing fires and ensure occupant safety, but also providing an opportunity for shift firefighters to become familiar with the business, its layout, building construction, built-in fire protection and alarm systems, and to establish a relationship and rapport with the business management. At the time of these inspections, fire rescue members offer safety tips and education, as well as free hands only CPR training and AED registration opportunities.

In addition to company shift inspections, fire rescue members conduct in depth pre-fire plans of target hazard occupancies, which are those occupancies that have high risk for the occupants or the firefighters should a fire occur. These pre-fire plans provide firefighters with valuable information used in decision-making should a fire event occur.

### Fire Prevention Inspections

	FY2008	FY2009	FY2010	FY2011	FY2012
<b>Total Inspections conducted</b>	1546	1518	1700	1726	1531
<b>Inspections conducted by FP</b>	1546	1518	1700	1726	1028
<b>Inspections conducted by Shift</b>	0	0	0	0	503
<b>Pre-fire Plans conducted by Shift</b>	104	108	121	168	175
<b>Inspection Fees billed</b>	\$93,301	\$180,229	\$185,519	\$201,479	\$208,281
<b>Inspection Fees Collected</b>	\$92,801	\$179,855	\$185,219	\$200,328	\$209,541

\*Company Inspections started on January 1, 2012

Fire Rescue members have recently taken on the responsibility for fire hydrant inspections. Fire hydrant testing measures the available water supply from a fire hydrant, which is recorded in a fire hydrant data base. This information is used by firefighters when calculating the available fire flow during a fire.

Hydrant testing also helps familiarize all of personnel with fire hydrant locations. In addition, this process identifies any needed repairs for fire hydrants, and those needs are then reported the City of West Palm Beach, who maintains the Town's fire hydrants. Hydrants are tested twice each year.

### Fire Hydrant Testing Data

Tested By	FY2008	FY2009	FY2010	FY2011	FY2012
<b>Palm Beach Fire Rescue</b>	0	0	0	365	376
<b>Private Contractor</b>	350	336	379	0	0

## RESPONSE TIMES

---

Response times are critical to good fire protection and EMS service delivery. A direct correlation exists between response times to fires and the outcome of those fires on life and/or property loss. Response time to EMS incidents is as important, if not more, than response time to fires. Longer response times to fire and emergency medical calls can have a significantly negative impact on the outcome of any emergency. Thus, a major management goal for Palm Beach Fire Rescue is to improve response times to significant / serious fire and emergency medical emergencies.

Although national standards reference response times for fire and EMS incidents, and there are State and County regulations governing minimum Emergency Medical Service staffing, response times and performance, the final decision as to the level of emergency services provided is determined by those that govern the community.

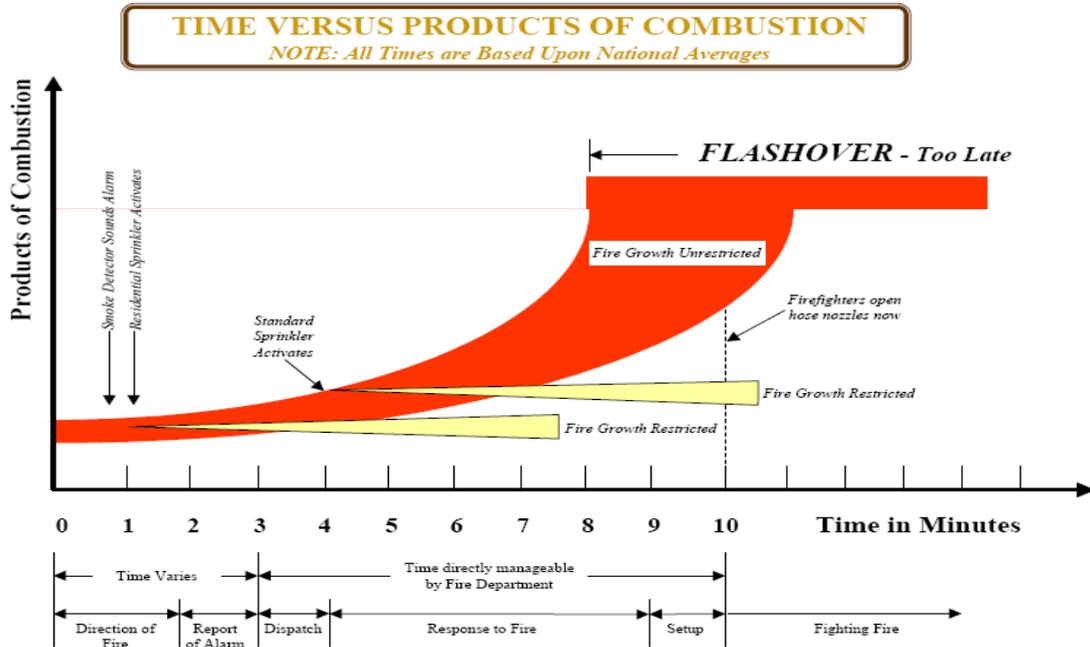
### ***Fire Response Time Background***

Many factors affect the growth of a fire but, once ample fuel and oxygen mix; fire growth can expand at a rate of several times its volume per minute. Time is the critical factor for the rescue of occupants and the application of an extinguishing agent.

Science has shown that flashover, the point at which all combustible materials in a room simultaneously ignite, occurs in approximately 8-10 minutes following the ignition of a fire. At flashover room temperatures exceed 1200° Fahrenheit, a point that is fatal to any occupant including a firefighter in full protective gear.

The time segment between fire ignition and the start of fire suppression activities is critical and has a direct relationship to fire loss. The graphic below illustrates the critical role that response time plays in

controlling the development of fire and more importantly saving lives. The point in time represented by the occurrence of “flashover” is critical because it defines when all of the contents of a room become involved in the fire. This is also the point at which a fire typically shifts from “room and contents” to a “structure” fire – involving a wider area of the building and posing a potential risk to the structures surrounding the original location of the fire. This is also the end of time for effective search and rescue in a room involved in the fire. It means likely death of any person trapped in the room – either civilian or firefighter. Likewise, this is also the beginning of collapse danger for the structure.



It should be noted that not every fire will reach flashover – and that not every fire will “wait” for the 8-minute mark to reach flashover. Palm Beach Fire Rescue maintains an adequate number of well trained and properly equipped firefighters that arrive at the scene of a fire and quickly begin fire suppression activities in less than eight minutes. A quickly responding fire crew can prevent or delay the occurrence of flashover.

**EMS Response Time Background**

Emergency medical incidents can involve situations with severe time constraints. In a heart attack that stops the heart, a trauma that causes severe blood loss, a respiratory emergency, or a stroke, response time is especially important.

The standard utilized by a host of governing EMS organizations such as the American Heart Association (AHA), American Medical Association (AMA), American Association for the Surgery of Trauma (AAST), and others utilize the initial arrival of EMS within six minutes. The AMA notes, “Every minute of delay clearly has a huge negative impact on survival.” The AHA indicates that brain death starts to occur within four to six minutes after an individual stops breathing from cardiac arrest, including ventricular fibrillation (VF) or pulse-less ventricular tachycardia (VT). A patient is classified as “Clinically Dead” the instant the pulse and breathing stop, but “Clinical Death” can be reversed with rapid, skilled medical treatment. The AHA also indicates that for every minute that passes without medical intervention, the patient’s chances of survival drop seven to ten percent. Patient resuscitation after ten minutes is rarely

successful. The goal is to provide emergency care within 6 minutes or less of the onset of the incident (including detection, dispatch and travel time).

With respect to the severely injured (trauma) patient, the “Golden Hour” concept states that critical patients must arrive at an appropriate Trauma Care Hospital within 60 minutes from the time of the injury so that surgical intervention can repair damaged organs and tissues to provide the best chance for survival. Early arrival of emergency medical care is paramount to successful resuscitation and positive patient outcomes.

---

## ANALYSIS

---

### **Response Time Analysis Methodology**

In the past, it was a common practice to report response times by using averages. This is an easy-to-understand methodology that calculates response times by adding all applicable response times together and then dividing the total number of minutes by the total number of responses to come up with an average. Unfortunately the average response time does not provide an adequate indication of performance for most situations. Thus, all of the nationally accepted performance standards have adopted “fractile” measurement systems (percentage in X minutes or less).

Currently, when analyzing response time data, Fire Rescue includes all calls for service, regardless of priority. This means, calls such as public assists are weighted the same as priority calls such as heart attacks, strokes, fires, etc. Once the Priority Dispatch software system has been fully implemented (June 1, 2013), our response time data analysis will be focused on priority calls, which are dispatched quicker and responded to quicker than the non-emergency calls. In addition, our response time analysis does not take into account the response of the Palm Beach Police Department, who frequently arrives sooner and initiates basic medical care. As we strive to further improve on our response times, the Department is in the process of acquiring new software, Qlikview, which will allow it to analyze and provide feedback on response time performance in real time.

### **Response Time Components**

When examining response times, it is essential that all parties are talking about the same response time components. From the public’s perspective, response time begins when they become aware of the emergency and the call to 9-1-1 is placed.

The overall response time to an emergency is actually a series of times that are put together. These times include:

- Alarm handling time is the amount of time from when the call is received by dispatch to when the fire department is notified.
- Turnout time is the amount of time between when the fire department is notified and a unit begins traveling to the site of the incident.
- Travel time is the amount of time between when a unit begins traveling to the site of the incident and when the unit arrives at the site of that incident.
- Response time includes alarm handling time, turnout time, and travel time.

### **Alarm Handling Time**

NFPA 1221: Standard for the Installation, Maintenance, and Use of Emergency Services Communications Systems defines a specific benchmark time for fire/EMS communications centers to process calls for

emergency assistance. This call processing time is commonly referred to as “alarm handling time,” (time call is answered to emergency unit notified). Palm Beach Fire Rescue’s alarm handling time is 96 seconds for 90% of calls.

Calls (n=2568) Since 10/1/2011	Mean Alarm Handling Time	% of calls within 60 seconds	90% of Calls Handled Within Time
Alarm Handling Time	56.8 seconds	63%	96 seconds

**Turnout Time**

There is a significant distinction between fire and EMS turnout time based on the slightly different tasks required as part of the turnout process. A response to a typical fire emergency requires donning structural firefighting personal protective equipment (PPE) prior to boarding the unit, whereas a response to a typical EMS call does not necessitate such extensive PPE. Benchmarks for fire responses must accommodate additional turnout time to ensure that firefighters can safely don PPE before boarding the fire truck.

Palm Beach Fire Rescue’s current turnout time is 92 seconds for 90% of EMS incidents and 106 seconds for 90% of Fire incidents.

Fire and EMS Calls	Mean Turnout Time	% Compliance 60 sec EMS / 80 sec. Fire	90% of Calls Turned Out Within Time
EMS Turnout Time	63 seconds	54%	92 seconds
Fire Turnout Time	76 seconds	59%	106 seconds

An aggressive program to reduce turnout times was implemented beginning in July 2011. Prior to that time, Palm Beach Fire Rescue’s turnout time was 120 seconds for 90% of all EMS calls and 146 seconds for 90% of all fire calls.

**Travel Time**

Travel Time is the actual time it takes the apparatus to drive from the fire station to its arrival at the emergency scene. Distance traveled, weather conditions, and traffic congestion will be a factor in the length of time it takes the apparatus to arrive on the scene.

Palm Beach Fire Rescue’s travel time is 5 minutes 4 seconds for 90% of all EMS incidents and 5 minutes 41 seconds for 90% of all Fire incidents.

Fire and EMS Calls	Mean Travel Time	% Compliance at 4 minutes	90% of Call Travel Time
EMS Travel Time	2 minutes 50 seconds	79%	5 minutes 7 seconds
Fire Travel Time	3 minutes 18 seconds	69%	6 minutes 9 seconds

Currently units are dispatched to calls based upon a “run card” system programmed into the computer aided dispatch system. This means units are selected based on the zone they are designated to cover. For example, units assigned to Station 1 will be selected for all calls within the geographic boundary

defined as Station 1’s zone. The Department is moving to a “closest unit response” system based upon each unit’s actual location. There will be a decrease in travel time to some emergency responses and thus an improvement in travel time.

***Palm Beach Fire Rescue Overall Response Time***

Palm Beach Fire Rescue’s overall response time is 7 minutes 8 seconds for 90% of all EMS incidents and 8 minutes 26 seconds for 90% of all Fire incidents.

Calls	Mean Overall Response Time	% Compliance at 6 minutes	90% of Call Overall Response Time
EMS Response Time	4 minutes 39 seconds	79%	7 minutes 8 seconds
Fire Response Time	6 minutes 32 seconds	65%	8 minutes 26 seconds

The challenge faced by the Palm Beach Fire Rescue is to maintain an equitable level of fire service deployment across the entire Town of Palm Beach service area. Based upon the Department’s fire station locations and the geography of the Town, Palm Beach Fire Rescue cannot deliver response times of 6 minutes to the very northern and very southern areas of the Town because it takes more than 4 minutes to physically drive the distance from the Department’s stations to these locations. However, combined efforts cited above to improve alarm handling time, turnout time, and travel time will result in improvements in the department’s overall response time.

***Effective Response Force Response Time***

The National Fire Protection Association (NFPA) guideline 1710 on fire services deployment suggests that the total complement of equipment, apparatus, and personnel (minimum of 15) needed to perform the basic tasks at a structure fire, known as the initial full alarm assignment, should arrive within a total of 10 minutes and 20 seconds from receipt of the call. Palm Beach Fire Rescue this includes 3 engines, 1 ladder truck, 1 Rescue, and 1 Battalion Chief. For the period from October 2005 through September 2010, Palm Beach Fire Rescue was able to achieve the ten (10) minute Effective Response Force response time performance 74% of the time.

It is worth noting that the NFPA 1710 standard is designed to confine a fire to one room in a 2000 square foot single- family home. This number of firefighters is the minimum needed to safely conduct the simultaneous operational tasks of rescue, fire attack, and ventilation plus providing for firefighter accountability and incident command in a modest, one fire hose line house fire. To accomplish the same thing in a large residential structure, such as those found throughout the Town of Palm Beach, requires more firefighters than in a 2000 square foot single-family home. As the required fire flow water gallonage increases, concurrently the required number of firefighters increases. Simultaneously, the travel distance for additional personnel increases creating an exponential impact on the fire problem.

**RECOMMENDATIONS**

---

In light of the current economic conditions, an analysis of the above cited data, as well as research done on best practices and opportunities presented by new technologies, the Department has implemented a number of innovations and is making the following recommendations designed to reduce costs and/or improve efficiencies. Some of these recommendations can be implemented immediately, some will

require the acquisition of capital items, and others will require the planned implementation of new technologies.

**Sharing Fire Prevention Office Assistant II position with Planning Zoning and Building (cost neutral)**

The Office Assistant II position provides support to the Fire Prevention Division, and is primarily responsible for entering data into the fire prevention records management program and invoicing businesses for fire prevention inspections. Through a distribution of work to other members of the Fire Prevention Division, this position could be shared (50%/50%) with the Planning Zoning and Building Department. The office location of the Fire Prevention Office Assistant II has been moved to an office in Planning, Zoning and Building to help create a “one-stop-shop” environment for contractors and business owners who deal with the Town for permits and licenses. Early discussions with PZ&B indicate that they would welcome the additional help and the centralization of services in PZ&B. While this change would not result in any savings for the Town, it would decrease Fire Rescue’s FTE count by .5 and would improve services and total efficiencies for the Town.

**Dry Sprinkler Powdered Aerosol (DSPA) Devices (\$17,828 total cost, \$12,736 Police, \$5,091 Fire)**

The Fire Rescue and Police Departments have purchased and are in the process of placing in service Dry Sprinkler Powdered Aerosol (DSPA) fire extinguishing devices. These devices are simplistically described as fire extinguisher grenades that can be thrown into an enclosed area to knock down a fire. These devices act volumetrically, which means that a compartment is filled with an extinguishing agent that extinguishes and suppresses fires in less than a few seconds. They use a safe, non-toxic potassium carbonate condensed aerosol, which is dispersed within a fire compartment as a fire knockdown tool.

When properly deployed, a DSPA device interrupts flame and lowers temperature rapidly, making an interior attack safer. Deployment of these types of devices may buy time for additional responders to arrive and for hose lines to be deployed for an interior attack. They may also provide the ability to initiate an attack on fire in areas that are difficult or impossible for crews to access such as attics, basements, and the interior of ships.

These devices have their limitations, for example:

- they are generally only deployed in an enclosed space (fire has not vented, most windows and ceiling/roof are still intact),
- they disrupt thermal layers in the structure causing hot air to move temporarily towards the floor, creating a serious burn hazard for any occupants,
- they are most effective when deployed in the early stages of fire.

The Fire Rescue Department purchased eleven (11) DSPA devices and the Police Department purchased fifteen (15) DSPA devices. The devices cost approximately \$848.95 a piece, come with a five-year warranty, and have an operational lifetime expectancy of up to 10 years under normal storage conditions.

The Departments are awaiting delivery, after which time, training will be conducted and the devices will be placed on all front-line Fire and Police patrol vehicles. Fire-Rescue will use these devices to quickly knock down a fire before fire hoses are able to be put into place. The great advantage will be that the Police Department will now be able to initiate a fire attack from a safe exterior location, helping to stop the advancement of a fire to the flashover stage and making an interior attack safer for Fire Rescue

crews. Once fully incorporated into firefighting procedures these devices will save property and make firefighting with limited resources safer, and more effective.

#### **Implementation of Fire and Medical Priority Dispatch (\$0 cost)**

Frequent misclassification and/or generalization of medical problems cause two units to be sent for almost every medical call.

The Department has purchased and is in the process of implementing the Priority Dispatch system. The cost of the system was \$55,799, all of which was paid for through County 911 grant dollars. Training for the Town's dispatchers has been completed for Emergency Medical Dispatch. Training for Emergency Fire Dispatch began in March 2013. Final system implementation is estimated to take place in the beginning of June 2013.

This system will improve Fire-Rescue's response by safely prioritizing responses. The Department will be reducing the number and/or type of units that it dispatches for minor or less significant fire and medical calls. This will allow the Department to optimize use of its limited resources for medical conditions that require short response times and the highest level of clinical capability. This change will reduce vehicle wear, reduce fuel consumption, and result in some operational savings; more importantly though, this would increase the availability of units for significant emergency and for simultaneous calls (22% of the time) thus improving our service to the community.

#### **Reduction of Resources sent to Residential Automatic Fire Alarms (300 incidents per year)**

Palm Beach Fire Rescue currently sends three units, a fire engine, a ladder truck, and a rescue truck to every Automatic Fire Alarm call (note: ladder truck and rescue truck share the same 3 person crew). During FY2011, Palm Beach Fire Rescue responded to 694 false automatic fire alarm activations. Where fire alarms occur in the north end, the ladder truck and rescue truck from the central part of Town responds. Following the implementation of the new Emergency Fire Dispatch system, the Department will reduce the response to residential automatic fire alarm activations to a single fire engine. Dispatch, the responding engine, or the battalion chief can add units if information is received to indicate the alarm is not false or if the first arriving unit finds signs of a fire. For approximately 300 incidents per year, this change will reduce vehicle wear, reduce fuel consumption, and increase the availability of units when simultaneous calls occur (22% of the time) thus improving response times for those simultaneous calls. The Department would continue the response of multiple units on certain large scale structures to provide added manpower needed for searching these structures. The new dispatch software, Emergency Fire Dispatch, will allow the dispatch center to correctly categorize the call as residential or commercial and the Computer Aided Dispatch System will be configured to correctly match the available resources with the demand. The software needed for this change has been purchased and configured, training is being conducted now, and full implementation is estimated to take place in the beginning of June 2013.

A reduction in resources sent to fire alarms will result in some operational savings, although minor. Most importantly, this step will free valuable resources for service on true emergencies.

#### **Reduction of False alarm calls received. (Reduction of 200 false calls per year).**

False fire alarms are a problem for the fire service, businesses, and the public.

Smoke and other fire detection equipment can detect a fire in its earliest stages and alert occupants to a developing fire. When fire detection systems are monitored, the fire department can be alerted to an alarm activation and start to respond before anyone on site reports the incident. Unfortunately, many smoke alarm or fire detection activations do not signal a true emergency. This can result in a dangerous sense of complacency among occupants and unnecessary burden and risk for Fire-Rescue in terms of personnel, fuel use, equipment wear and tear, and risk of injury.

Some of the nuisance activations, particularly from cooking, fall into a gray area. A sounding smoke alarm may remind a cook who has left the kitchen area of food on the stove requiring immediate attention. While not yet a fire, the potential exists if corrective action is not taken. If such action is taken, the situation can often be quickly resolved without fire department involvement.

However, as documented earlier in this report, the Town of Palm Beach experiences a disproportionately high number of truly false alarms each year.

The Department recently implemented a comprehensive false alarm reduction program. This program includes a detailed analysis of all false alarm calls by the Fire Prevention Division to identify target areas upon which the Department can concentrate its efforts. For all occupancies having multiple false alarms, the Fire Prevention Division will be assigned to inspect the alarm system, identify needed repairs or potential alternatives to prevent or reduce future false alarms, and work with the property owners to implement such steps.

Section 9.6.10.4 of NFPA 101, Life Safety Code, states that for smoke alarms inside the private areas of residential occupancies, “The alarms shall sound only within an individual dwelling unit, suite or rooms or similar area and shall not actuate the building fire alarm system, unless otherwise permitted by the authority having jurisdiction...” This is an area where the Town’s Fire Marshal can focus attention and seek improvements to reduce false alarms. By encouraging property owners to make minor changes to their alarm systems, false fire alarms would be reduced and residents would be made safer.

In addition, NFPA 72 currently allows supervising stations to verify alarm signals from household fire alarm systems before notifying the fire service if such verification will not delay reporting by more than 90 seconds and the authority having jurisdiction agrees. Proposals have been made to expand this verification practice to non-residential occupancies. Such verification can reduce the costs and risks associated with unnecessary response. This is another area where the Fire Marshal can concentrate their efforts to reduce false alarms.

**Expansion of Community Education, CPR and AED programs, and prevention efforts.**

Establishing a clear expectation that all firefighters and paramedics are accountable for prevention and limiting non-emergency responses has the potential to change how they view their work, how they spend their time, and the relationships with the community they serve. Significant opportunities exist for firefighters to work proactively to limit the number of non-emergency calls to which they respond.

The officers assigned to each station will be tasked with planning, scheduling, and delivering community education programs such as Fall Prevention (currently one of the most frequent EMS calls), awareness of Stroke and Heart Attack signs and symptoms, blood pressure screening, high rise fire evacuation information, fire extinguisher operation, hands only CPR training, and AED training.

Recent research is beginning to show the impact and efficacy of rapid deployment of automatic defibrillators to cardiac arrests. This research – conducted in King County (WA), Houston (TX) and as part

of the OPALS study in Ontario, Canada –shows that the AED can be the largest single contributor to the successful outcome of a cardiac arrest – particularly when accompanied by early delivery of CPR.

The Department is initiating a widespread expansion of a Hands-only community CPR program. Every member of the department will be trained to be a Hands-only CPR instructor. In 2012, the Department taught 238 people CPR. This number will be increased. Free hands-only CPR training will be provided on as wide a basis as possible. In addition, it is recommended that by the end of 2014, every Town employee be trained in hands only CPR and AED operation.

Fire Rescue implemented a Heart Safe Palm Beach program in 2012 and since that time 126 AEDs have been registered within the Town of Palm Beach. Through this program, businesses as well as private individual are encouraged to own and know how to operate an AED. The Department then registers their AEDs in the ATRUS tracking system, which links to the Town’s CAD system in dispatch. The registration system helps remind AED owners when their AED pads expire or their batteries should be changed. It also prompts the Department to make contact every two years and offer CPR refresher training at the site.

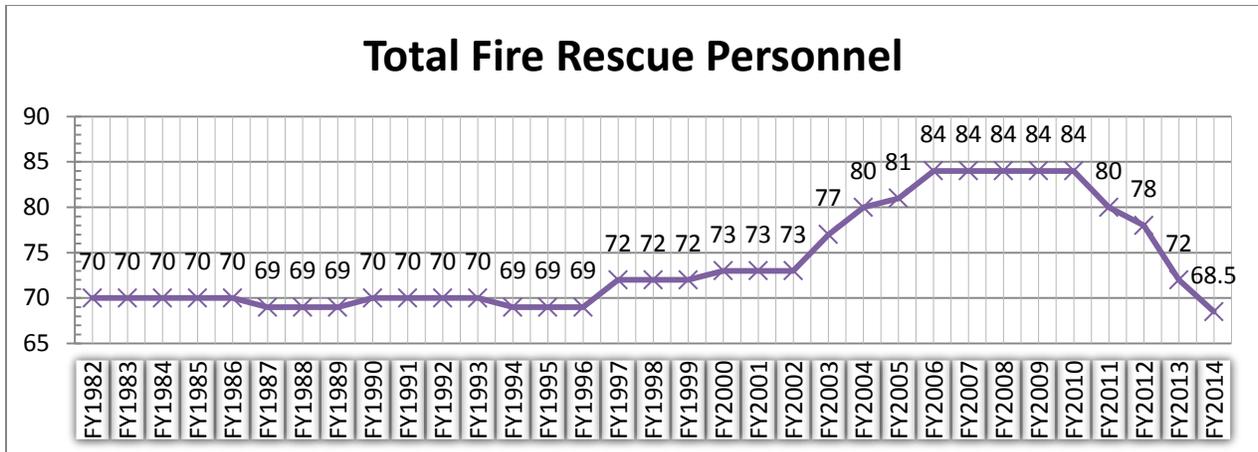
The Department plans to provide frequent training for law enforcement on the use of AEDs and hands only CPR. With the implementation of the Priority Dispatch System to accurately identify cardiac arrests, CAD system changes will be implemented to immediately identify the closest law enforcement and fire units for response.

If each station, on each shift, provided one community education program within their response area each month, that would be 108 community education programs in a year’s time.

Focusing consistent attention on prevention activities and efforts to reduce unnecessary responses should result in greater efficiencies for the Town and effectiveness for the Department.

### **Reduction of 3 Firefighter positions through attrition (minimum of \$115,000 savings)**

The elimination of the Kelly Days through contract negotiations resulted in the reduction of operational staffing by 9 positions. Based upon the Department’s experience with this new staffing level and reasonable projections about the future, it is recommended that three additional firefighter positions be eliminated through attrition and that \$70,000 be added to the Department’s budget to cover anticipated overtime costs. This will reduce the number of people assigned to each shift from 21 per shift to 20 per shift. With a minimum staffing of 17 per day, and an allowance for two people per day to be off on annual leave, this provides for a one person per day buffer to cover any sick leave, military leave, workers compensation leave, jury duty, investigation leave, suspensions, or other uncontrollable time off. Calculating from past experience, \$70,000 will cover any additional overtime required to maintain the minimum staffing with one less person per shift (total of 3 personnel). The estimated salary and benefits for a starting Firefighter / Paramedic are \$62,000 per position; three positions would equal \$186,000. The net savings would exceed \$115,000 per year. Combined with the transfer of .5 FTEs (Fire Prevention Office Assistant II) to the Planning, Zoning, and Building department, this would result in bringing the number of FTEs with Palm Beach Fire Rescue to 68.5 FTEs, which are pre-1982 levels.



**Closest Unit Response / Automatic Vehicle Location (\$0 cost)**

Every second counts when lives are at stake. All of the Department’s emergency response units have mobile data terminals that include a built in GPS system that constantly tracks the unit’s exact location, however this information is not currently being used for decision making about unit response.

Fire Rescue currently uses a “run card” system to determine what unit responds to an emergency incident. This system allocates resources based upon where they are assigned (Stations) and not where they are located at any particular time.

The Department is in the process of implementation of an AVL based – closest unit response system that will reduce response times and potentially improve patient outcomes and/or emergency scene mitigation. The Department is working with IS on this implementation from a software and hardware perspective and anticipate full implementation by October 1, 2013.

**Purchase of a new Quint Fire Apparatus to replace an Aerial Tower (estimated savings of more than \$400,000)**

In October of 2014, the Town is scheduled to purchase a single apparatus, a quint, which is a combination aerial ladder and fire engine, to replace two separate pieces of apparatus, an aerial platform and a fire engine. The estimated cost of this new piece of apparatus is \$840,000. The Department will replace two (2) vehicles, an aerial platform and a fire engine, that have a combined trade in value of \$150,000. The Department will have contributed \$825,389 to the Capital Replacement Fund for the purchase of a Ladder Truck and \$271,661 to the Capital Replacement Fund for the purchase of a Fire Engine by FY2014. After the trade in, there will \$407,050 of designated Capital Replacement funding unspent that can be returned to the Town’s General Fund. Moreover, the current annual depreciation is \$55,333, and the estimate new annual depreciation would be \$53,000 or about \$2,000 per year less in annual savings. It is recommended that the date for the replacement of the Department’s ladder truck in the Capital Replacement Plan be moved up to the FY2014 fiscal year budget. This change will allow the Department to revise its existing staffing arrangement to better suit its needs and to improve the distribution and concentration of resources, as described in more detail below.

### Estimated Saving from purchase of Quint

Cost to purchase a new Quint	\$ 840,000.00
Current estimated trade in value for existing apparatus	\$ 150,000.00
<hr/>	
Actual cost less trade in	\$ 690,000.00
Amount in Capital Replacement Plan to replace Ladder Truck	\$ 825,389.00
Amount in Capital Replacement Plan to replace Fire Engine	\$ 271,661.00
<hr/>	
Amount saved between cost and Replacement Funding	\$ 407,050.00

#### **Reallocation of one position from Central Fire to North Fire (\$12,000 cost)**

Upon placing the new quint apparatus in service, it is recommended that three driver engineer positions currently assigned to drive the aerial platform at Central Fire be reclassified to three new Lieutenant positions and that those positions be assigned to supervise the Rescue Truck at North Fire. This would balance staffing at Central Fire and North Fire to five personnel each. Three members would be assigned to the Fire Engine (or Quint) and two members would be assigned to the Rescue Truck. On serious calls, these units will operate together as a team of five personnel to achieve a “pit crew approach.” In addition, the Battalion Chief will be responding to all serious calls. The anticipated cost would be minimal and estimated to be approximately \$12,000 due to the three promotions.

#### **Reduction in minimum staffing during off peak hours (up to \$40,000 potential savings)**

Palm Beach Fire Rescue currently maintains a minimum of 17 personnel on duty at all times. Incident data shows that emergency call volumes decrease significantly after 10 pm and remain low until 8 am. It is recommended that minimum staffing be reduced to 15 during the time period from 10 pm to 8 am. This would reduce North Fire to 4 personnel cross staffing of a fire engine and rescue truck, and then Central Fire to 4 personnel cross staffing of a quint and rescue truck. This would only occur following the implementation of the above recommendation to purchase a quint, eliminate the ladder truck at Central Fire, and reallocate one position from Central Fire to North Fire.

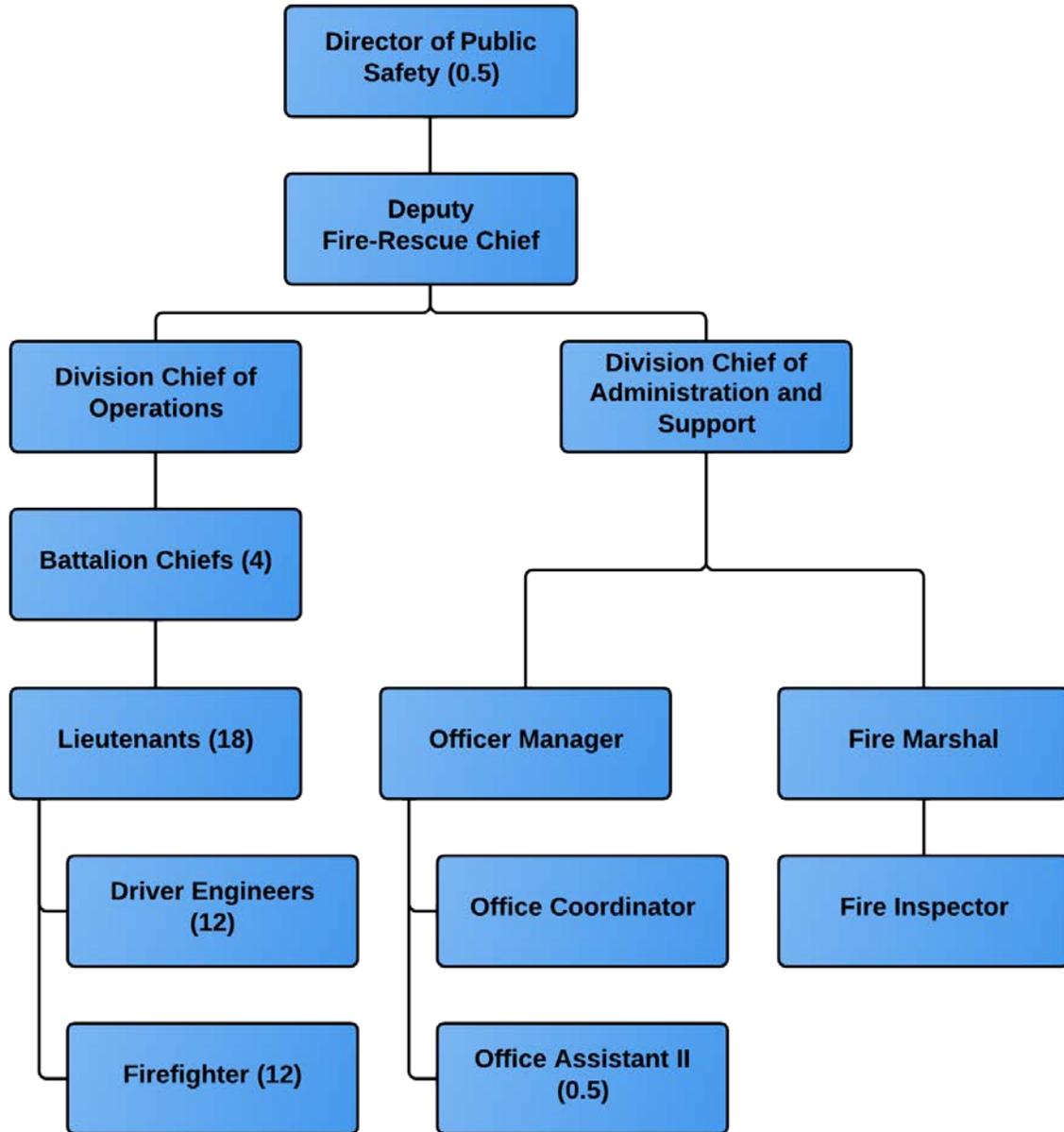
While this remains a time of significant risk to residents who are sleeping and less likely to escape from the effects of a fire, Palm Beach Fire Rescue would still be able to assemble a full alarm response of 15 personnel as recommended by NFPA 1710. In addition, these changes would not impact response times unless simultaneous calls were occurring, a low probability.

We anticipate a reduction in overtime expenses up to \$40,000 if this reduced minimum staffing for overnight hours is implemented.

#### **Reorganization of the management structure (Estimated salary savings of \$4,000 to \$6,000 annually)**

Upon the retirement of the current Assistant Fire Chief, it is recommended that the organizational structure of the Department be changed by eliminating the Assistant Chief position and creating a fourth Battalion Chief position. The Division Chief of EMS position and the Division Chief of Training positions would then be reclassified as Division Chief of Administration and Support (Finance, Logistics, Planning) and Division Chief of Fire and EMS Operations. Three Battalion Chiefs would cover the three shifts, with one Battalion Chief working a partial day / shift schedule. This Battalion Chief would assist the Division

Chief of Fire and EMS Operations with the coordination of training and special projects when they work a day shift and would act in the full operational capacity of Battalion Chief when they work a 24-hour shift.



The Division Chief positions would be separated from and elevated over the Battalion Chief position, with 5% being added to the Division Chief salary scale. The estimated savings would be of \$4,000 to \$6,000 annually.

	<b>Min</b>	<b>Mid</b>	<b>Max</b>
<b>Assistant Fire Chief</b>	\$ 87,336.48	\$ 113,424.00	\$ 137,855.53
<b>Battalion Chief/Division Chief</b>	\$ 75,989.76	\$ 98,688.00	\$ 119,945.40
<b>Proposed Division Chief</b>	\$ 79,789.25	\$ 103,622.40	\$ 125,942.67
<b>Current 3 Battalion Chiefs</b>	\$ 227,969.28	\$ 296,064.00	\$ 359,836.20
<b>Current 2 Division Chiefs</b>	\$ 151,979.52	\$ 197,376.00	\$ 239,890.80
<b>Current Assistant Chief</b>	\$ 87,336.48	\$ 113,424.00	\$ 137,855.53
<b>Total</b>	\$ 467,285.28	\$ 606,864.00	\$ 737,582.53
<b>Proposed 2 Division Chiefs</b>	\$ 159,578.50	\$ 207,244.80	\$ 251,885.34
<b>Proposed 4 Battalion Chiefs</b>	\$ 303,959.04	\$ 394,752.00	\$ 479,781.60
<b>Total</b>	\$ 463,537.54	\$ 601,996.80	\$ 731,666.94
<b>Salary Savings</b>	\$ 3,747.74	\$ 4,867.20	\$ 5,915.59

**Civilianize Fire Prevention Division (Estimated salary savings of \$30,000 to \$60,000 annually)**

The Fire Prevention Division is staffed by three personnel, a Division Chief of Fire Prevention, an Assistant Fire Marshal, and an Office Assistant II. The Division Chief and Assistant Fire Marshal positions are certified fire personnel that have been promoted from within the ranks. Through attrition, these positions could be replaced with civilian employees at a much lower salary than is currently being paid. The Assistant Fire Marshal is currently in the Retiree DROP and must leave employment with the Town no later than November 12, 2015. That position's current salary is \$102,957 a year. This position could be replaced with a civilian Fire Inspector at an annual salary of approximately \$45,000 a year. The Division Chief of Fire Prevention is currently in the Retiree DROP and must leave employment with the Town no later than April 30, 2016. That position's current salary is \$116,451 a year. This position could be replaced with a civilian Fire Marshal at an annual salary of approximately \$70,000 a year.

<b>Current Division Chief of Fire Prevention Salary</b>	\$ 75,989.76	\$ 98,688.00	\$ 119,945.40
<b>Proposed Civilian Fire Marshal</b>	\$ 70,000.00	\$ 83,300.00	\$ 99,127.00
<b>Difference</b>	\$ 5,989.76	\$ 15,388.00	\$ 20,818.40
<b>Current Assistant Fire Marshal Annual Salary</b>	\$ 69,554.00	\$ 86,315.54	\$ 106,076.61
<b>Proposed Civilian Fire Inspector</b>	\$ 45,000.00	\$ 53,550.00	\$ 63,724.50
<b>Difference</b>	\$ 24,554.00	\$ 32,765.54	\$ 42,352.11
<b>Salary Savings</b>	\$ 30,543.76	\$ 48,153.54	\$ 63,170.51

### **Summary of Recommendations**

The recommendations contained in this report include some items that are proposed to be done immediately, some items for consideration in the FY2014 budget, and some items that would be done upon the future retirement of existing personnel (civilianizing Fire Prevention and re-organizing Fire Administration). The implementation of Fire and Medical Priority Dispatch, the reduction in the number of units sent to false alarm calls, and a significant effort to reduce the number of false alarm calls will have a positive effect on future response times and Departmental efficiency. The Dry Sprinkler Powdered Aerosol (DSPA) Devices represent a one-time cost unless a device is used. The savings from the early purchase of the quint represents a one-time savings; however, future year depreciation costs will also be slightly less representing an ongoing savings. The savings from the elimination 3 firefighter positions, the re-organization of the management structure and civilianizing the Fire Prevention Division, and the reduction in minimum staffing during off peak hours will all result in ongoing savings in future budget years.

**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.

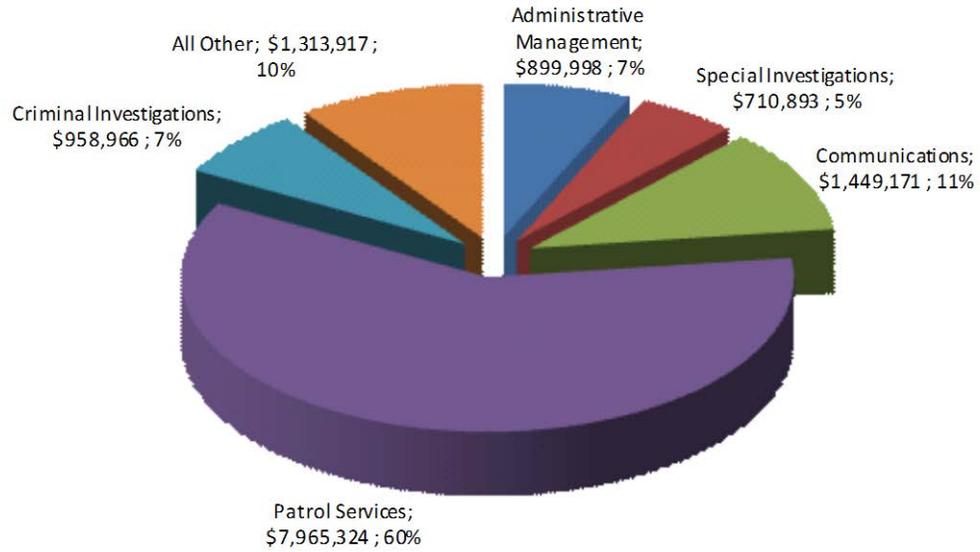
**Revenue Summary**

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
Bullet Proof Vests Grant	13,239	8,073	3,850	3,861	7,000	81.82%
Fdle Justice Assistance Grant	1,426	-	-	-	-	0.00%
911 Equip Reimbursement	116,842	115,965	100,000	100,000	100,000	0.00%
Seized Tag	2,033	2,650	3,000	3,000	3,000	0.00%
\$12.50 Citation Monies	9,570	-	-	25,522	15,000	100.00%
Special Assignment Ot - Other	630,086	1,078,853	700,000	650,000	650,000	-7.14%
Police Id Cards	21,692	17,564	20,000	20,000	20,000	0.00%
Burglar Alarm False Alarm Fees	68,051	77,490	75,000	75,000	75,000	0.00%
Burglar Alarm Registration Fee	46,588	46,873	55,000	50,000	50,000	-9.09%
Burglar Alarm - Penalties	5,710	3,671	-	5,000	5,000	100.00%
Burglar Alarm - Direct Connect	5,892	6,729	6,000	6,000	6,000	0.00%
Valet Parking Permit	10,200	10,850	6,000	10,000	10,000	66.67%
Fines - Other Parking	326,118	512,011	625,000	625,000	650,000	4.00%
Fines - Parking Meters	93,987	75,030	120,000	50,000	75,000	-37.50%
Row Parking Violation Fines	16,475	11,980	16,000	16,000	10,000	-37.50%
Moving Violations	47,970	42,626	45,000	20,000	20,000	-55.56%
Revenue/2nd \$ Funding	6,592	5,672	6,000	6,000	6,000	0.00%
Boot Fees	29,750	29,370	30,000	15,000	25,000	-16.67%
Penalty - Other Parking	133,561	148,863	190,000	150,000	160,000	-15.79%
Penalty - Parking Meters	49,977	31,800	55,000	15,000	25,000	-54.55%
Code Compliance Fines	580,521	233,450	200,000	450,000	200,000	0.00%
Code Compliance Admin Fee	12,275	15,000	12,000	10,000	10,000	-16.67%
Rebate For Town Towing	1,989	1,910	2,000	2,000	2,000	0.00%
	2,230,544	2,476,430	2,269,850	2,307,383	2,124,000	-6.43%

**Expenditure Summary**

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	7,721,977	7,640,171	7,906,040	7,906,040	6,995,805	7,676,085	-2.91%
Employee Benefits	5,497,965	3,542,089	3,878,383	3,878,383	3,849,839	4,377,996	12.88%
Contractual	319,648	376,938	355,423	356,896	355,796	405,650	14.13%
Commodities	383,509	355,484	317,410	321,947	338,567	365,220	15.06%
Capital Outlay	41,167	-	-	-	-	-	0.00%
Depreciation	546,900	347,103	428,271	428,271	428,271	473,318	10.52%
Other	-	-	-	-	-	-	0.00%
TOTALS	14,511,166	12,261,785	12,885,527	12,891,537	11,968,278	13,298,269	3.20%

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders w ritten against the FY12 budget but spent against the FY13 budget.



	FY2011	FY2012	FY2013	FY2014
Full Time Equivalent Employees	102.850	102.850	104.350	103.350

Changes in FTEs:

- -1.0 Support Services Major
- +1.0 Civilian Support Services Division Manager
- -1.0 Crime Prevention Specialist

## 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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	631,841	584,372	589,287	589,287	588,787	555,314	-5.77%
Employee Benefits	273,884	216,763	237,904	237,904	230,531	261,177	9.78%
Contractual	22,248	28,638	31,700	31,700	33,700	44,700	41.01%
Commodities	34,005	34,198	28,700	28,700	28,700	36,100	25.78%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	2,800	1,157	1,358	1,358	1,358	2,707	99.34%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>964,778</b>	<b>865,128</b>	<b>888,949</b>	<b>888,949</b>	<b>883,076</b>	<b>899,998</b>	<b>1.24%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. Reduction is the result of the conversion of a sworn position (Major), upon retirement, replaced with a civilian support services division manager.

### Employee Benefits:

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

### Contractual:

Increase in Educational Reimbursement for the department and a new software module for the current Power DMS policy program.

### Commodities:

Increase in uniform expenses due to turnover of personnel.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Director of Public Safety	-	-	0.500	0.500	0.500
Police Chief	1.000	1.000	-	-	-
Deputy Police Chief	-	-	1.000	1.000	1.000
Major*	2.000	2.000	1.000	1.000	1.000
Lieutenant					1.000
Sergeant	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	-	-	-	-
	7.000	6.000	5.500	5.500	5.500

\* to be reclassified to Civilian Support Services Division Manager upon current occupant's retirement

## 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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	326,108	340,443	392,480	392,480	345,000	416,430	6.10%
Employee Benefits	300,093	187,507	213,455	213,455	215,911	251,075	17.62%
Contractual	30,702	30,565	23,000	23,000	23,000	23,800	3.48%
Commodities	16,197	14,744	14,100	14,100	14,600	15,000	6.38%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	11,400	6,741	5,891	5,891	5,891	4,588	-22.12%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>684,500</b>	<b>580,000</b>	<b>648,926</b>	<b>648,926</b>	<b>604,402</b>	<b>710,893</b>	<b>9.55%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

#### Salaries and Wages:

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

#### Employee Benefits:

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

#### Contractual:

Increase in Investigative Funds and Training/Professional Development for newly transferred officers which was offset by a reduction in Rental of Equipment (leased vehicles).

#### Commodities:

Slight increases in Office Supplies and Vehicle Maintenance accounts.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Sergeant	1.00	1.00	1.00	1.00	1.00
Officer	4.00	4.00	4.00	4.00	4.00
	5.00	5.00	5.00	5.00	5.00

## PROGRAM: RECORDS INFORMATION SYSTEM UNIT 423

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

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

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

### Expenditure Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	101,832	106,405	111,831	111,831	111,218	114,656	2.53%
Employee Benefits	70,253	49,437	61,046	61,046	60,046	65,275	6.93%
Contractual	10,078	8,119	11,300	11,300	11,300	11,300	0.00%
Commodities	1,236	3,783	4,200	4,200	4,200	4,200	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	200	935	935	935	935	468	-49.95%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>183,599</b>	<b>168,679</b>	<b>189,312</b>	<b>189,312</b>	<b>187,699</b>	<b>195,899</b>	<b>3.48%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

#### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases

#### Employee Benefits:

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

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Records Manager	1.000	1.000	1.000	1.000	1.000
Records Assistant I	1.000	1.000	1.000	1.000	1.000
	2.000	2.000	2.000	2.000	2.000

## PROGRAM: TRAINING & COMMUNITY RELATIONS UNIT (TCR) 424

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

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

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

### Expenditure Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	175,648	165,808	188,512	188,512	166,300	181,968	-3.47%
Employee Benefits	125,352	87,342	82,284	82,284	77,492	85,202	3.55%
Contractual	5,900	2,720	11,500	11,500	9,500	9,000	-21.74%
Commodities	3,930	3,758	3,850	3,850	4,120	4,120	7.01%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	5,100	4,783	5,232	5,232	5,232	4,890	-6.54%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>315,930</b>	<b>264,411</b>	<b>291,378</b>	<b>291,378</b>	<b>262,644</b>	<b>285,180</b>	<b>-2.13%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

#### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases, offset by savings related to conversion of Crime Prevention Specialist position to Office Assistant II.

#### Employee Benefits:

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

#### Contractual:

Eliminate department website hosting fees due to development of new Townwide website.

#### Commodities:

Increase in Publications and Subscription account for purchase of training DVDs.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
BCR Manager	1.000	-	-	-	-
Training & Comm Relations Coor	-	-	-	1.000	1.000
Crime Prevention Specialist	1.000	1.000	1.000	1.000	-
Office Assistant II	1.000	1.000	1.000	1.000	2.000
Sergeant	-	-	1.000	-	-
	3.000	2.000	3.000	3.000	3.000

## PROGRAM: COMMUNICATIONS UNIT 425

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

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

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

### Expenditure Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	727,008	720,318	805,890	805,890	710,000	861,598	6.91%
Employee Benefits	509,432	346,291	386,174	386,174	384,617	402,792	4.30%
Contractual	92,905	120,918	135,923	135,923	135,923	142,550	4.88%
Commodities	13,315	7,718	7,750	7,750	7,600	7,600	-1.94%
Capital Outlay	41,167	-	-	-	-	-	0.00%
Depreciation	97,900	45,500	65,006	65,006	65,006	34,631	-46.73%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,481,727</b>	<b>1,240,745</b>	<b>1,400,743</b>	<b>1,400,743</b>	<b>1,303,146</b>	<b>1,449,171</b>	<b>3.46%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

#### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases and a reclassification of a Telecommunicator to a Telecommunicator Supervisor.

#### Employee Benefits:

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

#### Contractual:

A reduction in Training Certificates for biannual certifications was offset by increases in radio and communication equipment maintenance expenses.

#### Commodities:

Reduction due to slight decrease in Memberships for professional organizations.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Telecommunications Manager	1.000	-	-	-	-
Lead Telecommunications Supervisor	-	-	1.000	1.000	1.000
Telecommunications Supervisor	4.000	3.000	2.000	2.000	3.000
Telecommunicator	11.000	10.000	10.000	10.500	9.500
Call-Taker	1.000	1.000	1.000	1.000	1.000
	17.000	14.000	14.000	14.500	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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	155,386	127,603	155,370	155,370	130,500	139,152	-10.44%
Employee Benefits	126,258	67,833	40,129	40,129	40,129	29,975	-25.30%
Contractual	8,062	7,973	13,400	13,400	12,800	12,800	-4.48%
Commodities	6,379	7,610	7,310	7,310	7,390	6,400	-12.45%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	12,300	3,800	11,769	11,769	11,769	5,347	-54.57%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>308,385</b>	<b>214,819</b>	<b>227,978</b>	<b>227,978</b>	<b>202,588</b>	<b>193,674</b>	<b>-15.05%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases and the elimination of the Office Assistant II position.

### Contractual:

Decrease is the result of unit data line charges being transferred to a department account.

### Commodities:

Reduction in miscellaneous unit supplies.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Crime Scene Evidence Manager	1.000	1.000	1.000	1.000	1.000
Crime Scene Technician II	2.000	1.000	1.000	1.000	1.000
Office Assistant II	0.500	0.500	0.500	0.500	-
	3.500	2.500	2.500	2.500	2.000

**PROGRAM: PATROL 428**

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

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

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

**Expenditure Summary**

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	4,679,868	4,687,265	4,701,919	4,701,919	4,110,000	4,487,473	-4.56%
Employee Benefits	3,399,381	2,151,385	2,356,650	2,356,650	2,341,757	2,760,776	17.15%
Contractual	112,718	139,412	107,400	108,873	108,873	131,100	22.07%
Commodities	288,510	263,883	229,000	233,537	251,957	270,600	18.17%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	308,000	210,900	271,176	271,176	271,176	315,375	16.30%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>8,788,477</b>	<b>7,452,845</b>	<b>7,666,145</b>	<b>7,672,155</b>	<b>7,083,763</b>	<b>7,965,324</b>	<b>3.90%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases. Reduction is the result of personnel turnover, replacing the higher salaries of departing officers with entry level salaries for new hires.

**Employee Benefits:**

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

**Contractual:**

Increase due to maintenance contracts for the security and surveillance equipment and in-car video system.

**Commodities:**

Increase due to increases in uniform purchases for new hires, fuel expenses, and maintenance/repairs for the Marine Patrol boat.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Captain	4.000	3.000	4.000	4.000	4.000
Sergeant	11.000	9.000	8.000	8.000	8.000
Officer	43.000	42.000	42.000	42.000	42.000
Office Assistant II	1.000	1.000	1.000	1.000	1.000
Master Mechanic	1.000	0.800	0.800	0.800	0.800
Fleet Manager	1.000	0.800	0.800	0.800	0.800
	61.000	56.600	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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	618,855	588,464	619,292	619,292	569,000	586,994	-5.22%
Employee Benefits	478,152	283,762	325,346	325,346	324,408	346,336	6.45%
Contractual	9,478	7,504	7,500	7,500	7,000	6,600	-12.00%
Commodities	12,926	10,944	11,700	11,700	10,700	8,700	-25.64%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	51,100	21,500	14,421	14,421	14,421	10,336	-28.33%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,170,511</b>	<b>912,174</b>	<b>978,259</b>	<b>978,259</b>	<b>925,529</b>	<b>958,966</b>	<b>-1.97%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. Reduction is the result of lower salary for less tenure detectives and the elimination of the Office Assistant II position.

### Employee Benefits:

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

### Contractual:

Reduction in Investigative Expenses and eliminated rental of suspect composite software program.

### Commodities:

Reduction in Office Supplies and fuel expenses based on usage.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
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	4.000	4.000	4.000	4.000
Crime Intelligence Analyst	1.000	1.000	1.000	1.000	1.000
Office Assistant II	0.500	0.500	0.500	0.500	-
	8.500	7.500	7.500	7.500	7.000

## PROGRAM: PARKING CONTROL UNIT 430

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

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

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

### Expenditure Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	305,431	319,493	341,459	341,459	265,000	332,500	-2.62%
Employee Benefits	215,160	151,769	175,395	175,395	174,948	175,388	0.00%
Contractual	27,557	31,089	13,700	13,700	13,700	23,800	73.72%
Commodities	7,011	8,846	10,800	10,800	9,300	12,500	15.74%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	58,100	51,787	52,483	52,483	52,483	94,976	80.97%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>613,259</b>	<b>562,984</b>	<b>593,837</b>	<b>593,837</b>	<b>515,431</b>	<b>639,164</b>	<b>7.63%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. Reduction is the result of hiring entry level employees to fill vacant positions caused by the retirement of several employees.

### Contractual:

Increase due to a maintenance contract on new License Plate Reader system and printing expenses.

### Commodities:

Purchase new AEDs for Parking Enforcement vehicles.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Captain	0.500	0.500	-	-	-
Sergeant	0.500	-	-	-	-
Parking/Code Enforcement Manager	-	0.500	0.500	0.500	0.500
Lead Parking Control Officer	1.000	1.000	1.000	1.000	1.000
Parking Enforcement Officer	5.000	5.000	6.000	6.000	6.000
Code/Parking Enforcement Specialist	0.250	0.250	0.250	0.250	0.250
	7.250	7.250	7.750	7.750	7.750



(This page intentionally left blank)

**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.

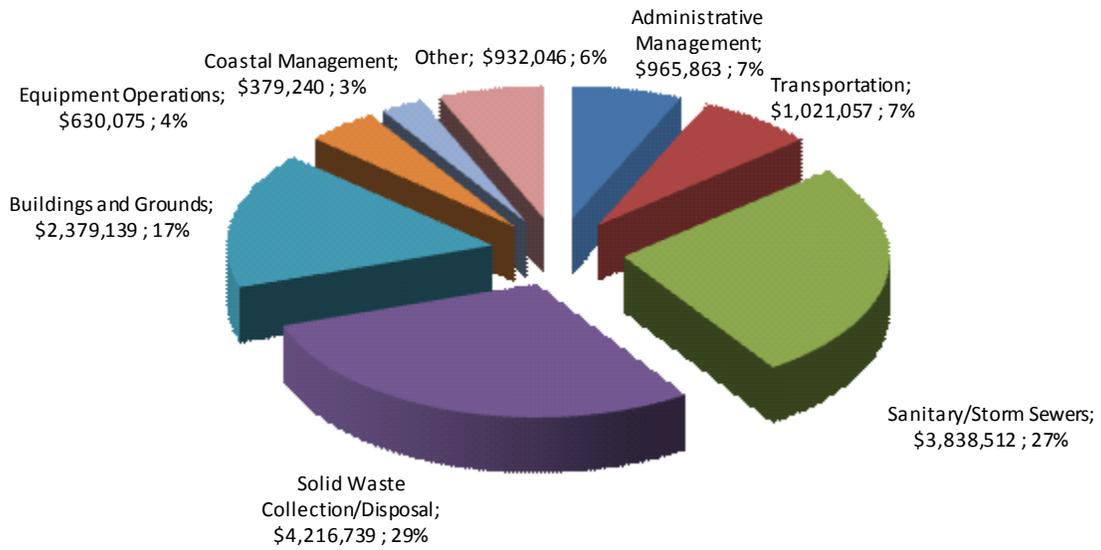
**Revenue Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Special Solid Waste	8,462	8,735	10,000	10,000	10,000	0.00%
Solid Waste	893,395	981,859	912,037	900,000	920,000	0.87%
Comp. Garbage Collection Fee	228,815	223,714	246,529	250,000	253,925	3.00%
SWA Recycling Revenue	82,049	41,368	45,000	25,000	30,000	-33.33%
Historic Speciman Tree Fee	3,315	4,641	4,000	5,000	5,000	25.00%
	<b>1,216,036</b>	<b>1,260,317</b>	<b>1,217,566</b>	<b>1,190,000</b>	<b>1,218,925</b>	<b>0.11%</b>

**Expenditure Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	4,898,851	4,791,351	5,432,459	5,432,459	5,434,159	5,267,725	-3.03%
Employee Benefits	2,689,219	2,073,699	2,414,588	2,414,588	2,414,588	2,558,512	5.96%
Contractual	4,006,690	3,957,852	5,014,896	6,622,953	6,406,495	5,039,318	0.49%
Commodities	704,721	735,984	758,261	766,542	760,890	824,415	8.72%
Capital Outlay	43,862	-	103,045	134,921	122,437	108,645	5.43%
Depreciation	456,339	597,177	607,519	607,519	607,519	564,056	-7.15%
Other	123,120	123,120	-	-	-	-	0.00%
<b>TOTALS</b>	<b>12,922,802</b>	<b>12,279,183</b>	<b>14,330,768</b>	<b>15,978,982</b>	<b>15,746,088</b>	<b>14,362,671</b>	<b>0.22%</b>

\*FY13 Adjusted includes FY 13 adopted budget plus purchase orders written against the FY 12 budget but spent against the FY 13 budget.



	FY2011	FY2012	FY2013	FY2014
Full Time Equivalent Employees	86.350	86.850	88.020	88.042

Changes to FTEs:

- Reallocation of staff between Public Works and Recreation

## 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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	576,789	556,515	637,203	637,203	637,203	621,740	-2.43%
Employee Benefits	248,064	199,300	231,110	231,110	231,110	259,186	12.15%
Contractual	35,052	49,431	27,500	27,500	27,500	71,500	160.00%
Commodities	8,820	16,392	9,200	9,200	8,100	9,200	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	4,237	100.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>868,725</b>	<b>821,638</b>	<b>905,013</b>	<b>905,013</b>	<b>903,913</b>	<b>965,863</b>	<b>6.72%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases. Reduction is due to employee turnover and reclassification of one position.

### Employee Benefits:

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

### Contractual:

Increase in copy machine costs and addition of Town-owned shared cell phones, partially offset by reduction of cell phone stipends for affected employees.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
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	-	-	-
Office Manager	1.000	1.000	1.000	1.000	1.000
Office Assistant II	3.000	2.000	2.000	3.000	4.000
Records Maintenance Asst I	1.000	1.500	1.500	1.000	-
Public Works Purchasing Coordinator	-	-	0.500	0.500	0.500
Public Works Systems Specialist	1.000	1.000	1.000	1.000	1.000
	<b>8.500</b>	<b>8.000</b>	<b>8.000</b>	<b>8.500</b>	<b>8.500</b>

## 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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	90,070	91,143	112,623	112,623	113,323	85,007	-24.52%
Employee Benefits	60,389	45,835	48,388	48,388	48,388	47,845	-1.12%
Contractual	177,011	155,000	178,550	199,686	199,686	174,565	-2.23%
Commodities	8,996	8,663	12,177	12,177	10,700	16,750	37.55%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	18,833	22,809	22,552	22,552	22,552	19,643	-12.90%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>355,299</b>	<b>323,450</b>	<b>374,290</b>	<b>395,426</b>	<b>394,649</b>	<b>343,810</b>	<b>-8.14%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

#### Salaries and Wages:

The proposed budget for salaries and wages is reduced due to reduction of allocated personnel.

#### Contractual:

Minor decrease in contractual paving repair.

#### Commodities:

Increase in material for in-house paving repair.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Facilities Maintenance Division Manager	0.100	0.100	0.100	0.100	0.100
Streets/Parks Supervisor	0.110	0.110	0.110	0.110	0.135
Street & Sign Painter	-	-	-	-	0.008
Equipment Operator I/Streets	1.500	1.800	1.800	1.800	1.310
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
	1.720	2.020	2.020	2.020	1.563

## PROGRAM: TRAFFIC CONTROL 523

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

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

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

### Expenditure Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	73,009	83,835	96,597	96,597	96,597	99,764	3.28%
Employee Benefits	36,134	33,134	36,887	36,887	36,887	48,695	32.01%
Contractual	31,995	40,857	50,858	55,203	52,283	54,315	6.80%
Commodities	48,443	52,455	30,785	32,191	31,439	46,950	52.51%
Capital Outlay	-	-	7,045	7,045	6,500	7,045	0.00%
Depreciation	5,114	5,063	5,063	5,063	5,063	4,504	-11.04%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>194,695</b>	<b>215,344</b>	<b>227,235</b>	<b>232,986</b>	<b>228,769</b>	<b>261,273</b>	<b>14.98%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

#### Salaries and Wages:

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

#### Employee Benefits:

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

#### Contractual:

Minor increase in contractual repairs.

#### Commodities:

Purchase of material for programmed sign replacements.

Full Time Equivalent Employees	FY2009	FY2010	FY2011	FY2013	FY2014
Facilities Maintenance Division Manager	0.200	0.200	0.200	0.200	0.180
Electrician Supervisor	0.170	0.170	0.170	0.170	0.203
Streets/Parks Supervisor	0.010	0.010	0.010	0.010	0.005
General Maintenance Supervisor	0.010	0.010	0.010	0.010	0.090
Parks Supervisor I	0.110	0.110	-	-	-
Parks Laborer	0.010	0.010	-	-	-
Electrician II	0.420	0.420	0.420	0.280	0.528
Building Maintenance Worker	0.040	0.040	0.040	0.040	0.040
Street & Sign Painter	0.470	0.470	0.470	0.470	0.500
	1.440	1.440	1.320	1.180	1.546

## 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.
- 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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	138,908	157,262	123,167	123,167	123,167	74,228	-39.73%
Employee Benefits	41,587	41,175	58,265	58,265	58,265	32,120	-44.87%
Contractual	189,946	152,823	268,240	383,800	383,800	238,000	-11.27%
Commodities	40,942	42,666	42,514	42,807	42,807	47,240	11.12%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	24,636	24,386	24,386	24,386	24,386	24,386	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>436,019</b>	<b>418,312</b>	<b>516,572</b>	<b>632,425</b>	<b>632,425</b>	<b>415,974</b>	<b>-19.47%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

The proposed budget for salaries and wages is reduced due to reduction of personnel allocation.

### Commodities:

Minor increase in fuel costs.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Electrician Supervisor	0.460	0.460	0.460	0.460	0.360
Electrician II	0.880	0.890	0.890	1.600	0.600
Facilities Maintenance Division Manager	0.100	0.100	0.100	0.100	0.100
	1.440	1.450	1.450	2.160	1.060

## PROGRAM: STORM SEWER MAINTENANCE 531

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

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

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

### Expenditure Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	230,256	295,413	343,651	343,651	343,651	371,709	8.16%
Employee Benefits	161,451	134,162	145,696	145,696	145,696	181,932	24.87%
Contractual	133,589	197,515	210,920	211,958	208,420	215,000	1.93%
Commodities	43,164	69,155	60,910	65,779	65,779	70,925	16.44%
Capital Outlay	9,293	-	50,000	50,000	50,000	50,000	0.00%
Depreciation	10,093	3,946	5,376	5,376	5,376	13,524	151.56%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>587,846</b>	<b>700,191</b>	<b>816,553</b>	<b>822,460</b>	<b>818,922</b>	<b>903,090</b>	<b>10.60%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

#### Salaries and Wages:

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

#### Employee Benefits:

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

#### Contractual:

Planned refurbishment of older storm water pumps.

#### Commodities:

Anticipated increase in electricity usage for new electric storm pumps.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Building Maintenance Worker	0.020	0.020	0.020	0.020	0.022
Electrician II	0.420	0.420	0.420	0.280	0.561
Electrician Supervisor	0.100	0.100	0.100	0.100	0.143
Equipment Operator I/WRD	1.250	0.250	0.250	0.400	-
Equipment Operator II/WRD	0.250	0.250	0.250	0.050	-
Equipment Operator I/Streets	-	-	-	-	0.074
General Maintenance Supervisor	-	-	-	-	0.010
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
Laborer II/WRD	0.250	-	-	-	-
Mechanic I/WRD	1.500	1.500	1.500	0.520	-
Mechanic II/WRD	0.380	0.380	0.380	0.270	-
Operations Supervisor	0.380	0.380	0.380	0.380	0.500
Parks Supervisor I	0.020	-	-	-	-
Street/Parks Supervisor	-	-	-	-	0.010
Tree Trimmer	0.040	0.040	0.040	-	-
Wastewater Operator I/WRD	1.250	1.750	2.000	2.140	-
Wastewater Operator II/WRD	0.380	0.380	0.380	0.500	-
Wastewater Technician I	-	-	-	0.250	-
Water Resource Technician I	-	-	-	-	3.455
Water Resource Technician II	-	-	-	-	1.055
WRD Manager	0.300	0.300	0.300	0.400	0.400
	6.550	5.780	6.030	5.320	6.240

## PROGRAM: SANITARY SEWER MAINTENANCE 532

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

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

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

### Expenditure Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	653,678	640,053	722,649	722,649	722,649	690,118	-4.50%
Employee Benefits	327,219	262,440	309,786	309,786	309,786	314,979	1.68%
Contractual	143,222	144,075	119,941	119,941	132,360	135,950	13.35%
Commodities	87,678	84,506	78,240	78,240	78,240	97,450	24.55%
Capital Outlay	-	-	42,000	42,000	30,000	46,300	10.24%
Depreciation	57,226	73,433	73,740	73,740	73,740	50,625	-31.35%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,269,023</b>	<b>1,204,507</b>	<b>1,346,356</b>	<b>1,346,356</b>	<b>1,346,775</b>	<b>1,335,422</b>	<b>-0.81%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

#### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases, offset by savings due to employee turnover.

#### Employee Benefits:

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

#### Contractual:

Increased crane rental for planned pump replacements.

#### Commodities:

Purchase of replacement pumps and associated material.

#### Capital Outlay:

Minor increase in in-house rehabilitation of manholes and pipes.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Building Maintenance Worker	0.020	0.020	0.020	0.020	0.022
Electrician II	0.600	0.630	0.630	0.420	0.732
Electrician Supervisor	0.130	0.130	0.130	0.130	0.170
Equipment Operator I/WRD	0.750	0.750	0.750	0.600	-
Equipment Operator II/WRD	0.750	0.750	0.750	0.950	-
Equipment Operator/Parks	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	0.005
Laborer	0.750	-	-	-	-
Operations Supervisor/WRD	0.620	0.620	0.620	0.620	0.500
Mechanic I/WRD	1.500	1.500	1.500	1.480	-
Mechanic II/WRD	0.620	0.620	0.620	0.730	-
Parks Laborer	0.020	-	-	-	-
Street & Sign Painter	0.010	0.010	0.010	0.010	-
Tree Trimmer	0.040	0.040	0.040	-	-
Wastewater Operator I/WRD	3.750	4.750	5.000	4.860	-
Wastewater Operator II/WRD	0.620	0.620	0.620	0.500	-
Water Resource Technician I					7.545
Water Resource Technician II					1.945
Wastewater Technician I	-	-	-	0.750	-
WRD Manager	0.700	0.700	0.700	0.600	0.600
	10.960	11.160	11.410	11.690	11.529

**PROGRAM: SANITARY SEWAGE TREATMENT 533**

This program reflects the costs of treating the Town's sanitary sewage at the East Central Regional Water Reclamation Facility or to the East Central Regional Water Reclamation Facility (ECR).

**Expenditure Summary**

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	1,294,048	1,285,689	1,920,100	2,760,500	2,637,400	1,600,000	-16.67%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	123,120	123,120	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,417,168</b>	<b>1,408,809</b>	<b>1,920,100</b>	<b>2,760,500</b>	<b>2,637,400</b>	<b>1,600,000</b>	<b>-16.67%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Contractual:**

Anticipated savings for routing all flows through co-owned system to the ECR, avoiding cost for secondary transmission via the City of Lake Worth.

## 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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	452,391	445,157	485,949	485,949	485,949	513,125	5.59%
Employee Benefits	299,030	229,222	271,121	271,121	271,121	317,948	17.27%
Contractual	18	369	800	800	900	1,650	106.25%
Commodities	46,647	51,333	55,750	55,750	55,250	57,022	2.28%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	35,834	86,211	86,211	86,211	86,211	73,357	-14.91%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>833,920</b>	<b>812,292</b>	<b>899,831</b>	<b>899,831</b>	<b>899,431</b>	<b>963,102</b>	<b>7.03%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

#### Salaries and Wages:

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

#### Employee Benefits:

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

#### Contractual:

Minor building repairs.

#### Commodities:

Minor increase in anticipated fuel costs.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Building Maintenance Worker	0.020	0.020	0.020	0.020	0.022
Electrician II	-	-	-	-	0.015
Electrician Supervisor	-	-	-	-	0.005
Equipment Operator I/6 yd	7.200	6.200	6.200	7.200	7.200
Equipment Operator 20/60 yd	0.880	0.880	0.880	0.750	0.750
Equipment Operator III /60 yd	0.750	0.750	0.750	0.750	0.750
General Maintenance Supervisor	0.010	0.010	0.010	0.010	0.010
Laborer I/Trash	1.000	0.500	0.500	-	-
Laborer I/Sanitation	-	-	-	-	1.000
Parks Laborer	-	0.050	0.050	0.050	0.050
Street & Sign Painter	-	-	-	-	0.025
Streets/Parks Supervisor	-	-	-	-	0.005
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Services Manager	0.280	0.280	0.280	0.280	0.280
	10.540	9.090	9.090	9.460	10.512

## 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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	425,282	397,085	441,180	441,180	441,180	432,794	-1.90%
Employee Benefits	231,721	163,509	169,693	169,693	169,693	187,547	10.52%
Contractual	224,925	228,685	244,700	244,700	244,900	268,800	9.85%
Commodities	34,533	34,312	38,000	38,000	37,800	38,000	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	41,229	69,898	69,994	69,994	69,994	65,912	-5.83%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>957,690</b>	<b>893,489</b>	<b>963,567</b>	<b>963,567</b>	<b>963,567</b>	<b>993,053</b>	<b>3.06%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases, offset by reduction of allocated personnel.

### Employee Benefits:

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

### Contractual:

Increase due to budgeting for rental of garbage truck and contractual employees during peak season, and anticipated increase in compacted garbage contract cost.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Equipment Operator 20/60 yd	0.120	0.120	0.120	0.250	0.250
Equipment Operator II/20 yd	2.000	2.000	2.000	2.000	1.800
Equipment Operator III 20/60 yd	0.250	0.250	0.250	0.250	0.250
Laborer I/Sanitation	4.000	3.000	3.000	3.000	3.000
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Services Division Manager	0.150	0.150	0.150	0.150	0.150
	6.920	5.920	5.920	6.050	5.850

**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**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	31,365	52,737	100,000	100,000	33,675	100,000	0.00%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>31,365</b>	<b>52,737</b>	<b>100,000</b>	<b>100,000</b>	<b>33,675</b>	<b>100,000</b>	<b>0.00%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**Contractual:**

No anticipated change.

## PROGRAM: YARD TRASH COLLECTION 544

**Mission:** This bureau exists to collect yard trash from streets, rights of way and off road 'stash' areas in a safe, timely, efficient and effective manner to keep the Town attractive and drainage inlets clear.

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

- Provide weekly curbside collection, transport and disposal of yard waste from all properties in the Town.
- Perform our job with commitment to leaving the pick up site clean and free of waste residue.
- Keep storm drains clear for proper drainage.
- Partner with other Public Works divisions to serve community drainage needs.

### Expenditure Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	833,735	743,403	825,067	825,067	822,067	845,084	2.43%
Employee Benefits	545,119	399,042	472,196	472,196	472,196	512,627	8.56%
Contractual	89,452	144,879	99,100	194,003	196,503	170,032	71.58%
Commodities	124,268	130,265	133,800	133,800	133,800	138,650	3.62%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	130,508	150,371	150,434	150,434	150,434	125,022	-16.89%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,723,082</b>	<b>1,567,960</b>	<b>1,680,597</b>	<b>1,775,500</b>	<b>1,775,000</b>	<b>1,791,415</b>	<b>6.59%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

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

### Employee Benefits:

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

### Contractual:

Increased costs for permit requirements at landfill sites.

### Commodities:

Anticipated increase in fuel costs.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Building Maintenance Worker	0.020	0.020	0.020	0.020	0.022
Crane Operator/Trash	3.000	3.000	3.000	3.000	3.000
Electrician Supervisor	0.010	0.010	0.010	0.010	0.005
Electrician II	0.010	0.010	0.010	-	0.015
Equipment Operator I/Streets	0.250	-	-	-	0.116
Equipment Operator I/Trash	8.000	8.000	8.000	9.000	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	6.000	4.500	4.500	4.000	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 Division Supervisor	0.250	-	-	-	-
Street & Sign Painter	-	-	-	-	0.010
Streets/Parks Supervisor	0.020	0.020	0.020	0.020	0.010
Trash Supervisor	0.900	0.900	0.900	0.900	0.900
	19.780	17.780	17.780	18.270	18.398

## 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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	153,979	150,989	158,365	158,365	158,365	118,920	-24.91%
Employee Benefits	98,697	70,135	90,182	90,182	90,182	72,200	-19.94%
Contractual	-	-	-	-	-	-	0.00%
Commodities	16,545	19,172	18,800	18,800	18,800	18,800	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	34,103	23,197	25,441	25,441	25,441	52,409	106.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>303,324</b>	<b>263,493</b>	<b>292,788</b>	<b>292,788</b>	<b>292,788</b>	<b>262,329</b>	<b>-10.40%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

The proposed budget for salaries and wages is reduced due to reduction of allocated personnel.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Equipment Operator I/6 yd	1.800	1.800	1.800	1.800	1.800
Equipment Operator I/Trash	1.000	-	-	-	-
Equipment Operator II/20 yd	-	-	-	-	0.200
Laborer I/Sanitation	-	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	2.370

## 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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	46,684	46,863	53,846	53,846	53,846	55,863	3.75%
Employee Benefits	35,649	25,732	31,435	31,435	31,435	24,940	-20.66%
Contractual	-	-	-	-	-	500	100.00%
Commodities	6,449	6,829	6,990	6,990	6,990	7,050	0.86%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	11,521	7,150	14,656	14,656	14,656	18,487	26.14%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>100,303</b>	<b>86,574</b>	<b>106,927</b>	<b>106,927</b>	<b>106,927</b>	<b>106,840</b>	<b>-0.08%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

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

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan. Reduction due to employee entering the DROP program.

### Contractual:

Budget added to cover permit expenses.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Equip Opr I / Beach Cleaner	1.000	1.000	1.000	1.000	1.000
Trash Supervisor	0.100	0.100	0.100	0.100	0.100
	1.100	1.100	1.100	1.100	1.100

## PROGRAM: LANDSCAPE MAINTENANCE 551

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

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

- Maintain public areas to optimum condition adhering to established work program.
- Trim 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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	247,708	168,571	244,731	244,731	244,731	227,587	-7.01%
Employee Benefits	173,803	125,987	117,833	117,833	117,833	137,997	17.11%
Contractual	587,307	626,826	739,701	770,848	771,348	892,782	20.69%
Commodities	44,539	34,574	54,905	56,062	54,212	48,000	-12.58%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	32,372	46,976	42,420	42,420	42,420	31,239	-26.36%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,085,729</b>	<b>1,002,934</b>	<b>1,199,590</b>	<b>1,231,894</b>	<b>1,230,544</b>	<b>1,337,605</b>	<b>11.51%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

#### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases, offset by savings due to turnover of personnel.

#### Employee Benefits:

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

#### Contractual:

Increased level of service for landscape maintenance. New whitefly treatment program.

#### Commodities:

Decrease in anticipated fuel usage.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Building Maintenance Worker	0.160	0.160	0.160	0.160	0.068
Electrician II	0.040	0.060	0.060	0.040	0.051
Electrician Supervisor	0.010	0.010	0.010	0.010	0.011
Equipment Operator/Parks	1.930	-	-	-	-
Equipment Operator I/Streets	-	0.200	0.200	0.200	0.500
Facilities Maintenance Manager	0.350	0.350	0.350	0.350	0.330
General Maintenance Supervisor	0.030	0.030	0.030	0.030	0.035
Irrigation and Spray Technician	0.910	0.910	0.910	0.910	0.941
Nursery Worker	0.900	-	-	-	-
Parks Laborer	1.980	1.850	1.850	1.850	1.850
Parks Supervisor I	0.840	-	-	-	-
Street & Sign Painter	0.010	0.010	0.010	0.010	0.013
Streets/Parks Supervisor	0.810	0.810	0.810	0.810	0.809
Tree Trimmer	1.800	1.800	1.800	-	-
Wastewater Operator I/WRD	-	0.500	-	-	-
	9.770	6.690	6.190	4.370	4.608

## 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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	213,380	219,730	216,474	216,474	220,474	202,363	-6.52%
Employee Benefits	89,654	76,421	89,957	89,957	89,957	88,807	-1.28%
Contractual	484,195	535,421	627,421	711,143	707,048	690,081	9.99%
Commodities	52,782	45,463	45,795	46,085	46,085	45,795	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	17,611	13,306	8,789	8,789	8,789	14,488	64.84%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>857,622</b>	<b>890,341</b>	<b>988,436</b>	<b>1,072,448</b>	<b>1,072,353</b>	<b>1,041,534</b>	<b>5.37%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

The proposed budget for salaries and wages includes performance based merit pay increases, offset by savings due to turnover of personnel.

### Contractual:

Locker room replacements at two facilities. Planned painting of the exterior of PD facility.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Building Maintenance Worker	1.220	0.220	0.220	1.220	1.226
Electrician II	0.420	0.420	0.420	0.280	0.429
Electrician Supervisor	0.080	0.080	0.080	0.080	0.080
Facility Maintenance Division Manager	0.250	0.250	0.250	0.250	0.250
General Maintenance Supervisor	0.780	0.780	0.780	0.780	0.645
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.008
Nursery Worker	0.090	-	-	-	-
Parks Laborer	-	0.100	0.100	0.100	0.100
Streets/Parks Supervisor	-	-	-	-	0.010
Street & Sign Painter	0.440	0.410	0.410	0.410	0.418
	3.290	2.270	2.270	3.130	3.166

## 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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	30,990	20,506	28,923	28,923	28,923	30,071	3.97%
Employee Benefits	15,677	10,931	12,319	12,319	12,319	11,401	-7.45%
Contractual	73,287	62,785	65,215	65,215	65,215	66,900	2.58%
Commodities	26,451	15,487	18,797	18,797	18,790	22,140	17.78%
Capital Outlay	-	-	-	13,180	13,180	-	0.00%
Depreciation	15,881	51,007	51,007	51,007	51,007	44,323	-13.10%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>162,286</b>	<b>160,716</b>	<b>176,261</b>	<b>189,441</b>	<b>189,434</b>	<b>174,835</b>	<b>-0.81%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

#### Salaries and Wages:

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

#### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan. Reduction is due to employee entering the DROP program.

#### Contractual:

Anticipated increase in service charges and kiosk fees.

#### Commodities:

Spare parts and supplies for kiosks that are no longer under warranty.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
General Maintenance Supervisor	0.100	0.100	0.100	0.100	0.100
Building Maintenance Worker	0.390	0.400	0.400	0.400	0.400
	0.490	0.500	0.500	0.500	0.500

## PROGRAM: GENERAL ENGINEERING SERVICES 561

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

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

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

### Expenditure Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	287,373	355,710	481,606	481,606	481,606	421,165	-12.55%
Employee Benefits	113,812	98,228	139,630	139,630	139,630	133,112	-4.67%
Contractual	9,927	23,317	13,300	32,992	31,500	28,300	112.78%
Commodities	8,093	8,232	8,800	8,800	8,800	10,700	21.59%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	8,755	8,062	9,954	9,954	9,954	11,053	11.04%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>427,960</b>	<b>493,549</b>	<b>653,290</b>	<b>672,982</b>	<b>671,490</b>	<b>604,330</b>	<b>-7.49%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

Savings is due to turnover of the Town Engineer position.

### Contractual:

Increase in anticipated expenses for contractual engineering services.

### Commodities:

Minor increase in office supply costs.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Assistant Director	0.900	-	-	-	-
Construction Manager	1.000	-	-	-	-
Senior Project Engineer	-	1.000	1.000	1.000	1.000
Project Engineer	1.000	2.000	2.000	2.000	2.000
Project Manager	1.000	-	-	-	-
Town Engineer	-	-	0.500	1.000	1.000
	3.900	3.000	3.500	4.000	4.000

## PROGRAM: RIGHT OF WAY INSPECTIONS 565

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

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

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

### Expenditure Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	71,277	71,003	101,368	101,368	101,368	102,976	1.59%
Employee Benefits	36,403	25,914	33,402	33,402	33,402	44,362	32.81%
Contractual	462	480	1,000	1,000	1,000	1,300	30.00%
Commodities	1,118	768	1,548	1,548	1,548	2,298	48.45%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,934	1,945	1,945	1,945	1,945	1,945	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>111,194</b>	<b>100,110</b>	<b>139,263</b>	<b>139,263</b>	<b>139,263</b>	<b>152,881</b>	<b>9.78%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

#### Salaries and Wages:

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

#### Employee Benefits:

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

#### Contractual:

Minor increases in phone and data expenses.

#### Commodities:

Minor increase in office supply costs.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Assistant Director	0.100	-	-	-	-
Public Works Inspector	1.000	1.000	1.000	1.500	1.500
	1.100	1.000	1.000	1.500	1.500

## PROGRAM: EQUIPMENT OPERATION & MAINTENANCE 571

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

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

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

### Expenditure Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	225,094	194,811	261,407	261,407	261,407	277,347	6.10%
Employee Benefits	127,566	91,339	119,118	119,118	119,118	102,001	-14.37%
Contractual	50,017	97,520	72,300	92,371	93,863	94,350	30.50%
Commodities	104,423	114,565	138,650	138,916	139,150	144,845	4.47%
Capital Outlay	34,569	-	4,000	4,000	4,000	4,500	12.50%
Depreciation	10,689	9,417	15,551	15,551	15,551	7,032	-54.78%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>552,358</b>	<b>507,652</b>	<b>611,026</b>	<b>631,363</b>	<b>633,089</b>	<b>630,075</b>	<b>3.12%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

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

### Employee Benefits:

Employee benefit costs include the health insurance program and the hybrid pension plan. Reduction is due to employee entering the DROP program.

### Contractual:

Increase in contractual repairs and contractual employees.

### Commodities:

Anticipated increase in material and supply costs.

### Capital Outlay:

Replacement shop compressor.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Mechanic I	-	0.500	0.500	0.500	0.500
Mechanic III	3.500	2.000	2.000	2.000	2.000
Mechanic IV	1.000	1.000	1.000	1.000	1.000
Office Assistant II	1.000	1.000	1.000	1.000	1.000
Services Division Manager	0.100	0.100	0.100	0.100	0.100
	5.600	4.600	4.600	4.600	4.600

## PROGRAM: COASTAL MANAGEMENT 581

**Mission:** This division exists to provide increased storm protection to upland structures.

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

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

### Expenditure Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	148,248	153,302	97,653	97,653	97,653	97,864	0.22%
Employee Benefits	47,244	41,193	37,570	37,570	37,570	40,813	8.63%
Contractual	450,872	159,443	275,250	651,293	619,094	235,293	-14.52%
Commodities	830	1,147	2,600	2,600	2,600	2,600	0.00%
Capital Outlay	-	-	-	18,696	18,757	800	100.00%
Depreciation	-	-	-	-	-	1,870	100.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>647,194</b>	<b>355,085</b>	<b>413,073</b>	<b>807,812</b>	<b>775,674</b>	<b>379,240</b>	<b>-8.19%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

### Salaries and Wages:

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

### Employee Benefits:

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

### Contractual:

Two peer review projects and the biological mapping effort were completed in FY13.

### Capital Outlay:

Maintenance of survey equipment.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Coastal Projects Coordinator	1.000	1.000	1.000	1.000	1.000
Town Engineer	0.500	0.500	0.500	-	-
	1.500	1.500	1.500	1.000	1.000



(This page intentionally left blank)

**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**

	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2013</b>	<b>FY2013</b>	<b>FY2014</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Adjusted*</b>	<b>Projected</b>	<b>Budget</b>	<b>Change</b>
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	272,400	288,989	288,989	288,989	297,659	3.00%
<b>TOTALS</b>	<b>272,400</b>	<b>272,400</b>	<b>288,989</b>	<b>288,989</b>	<b>288,989</b>	<b>297,659</b>	<b>3.00%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 budget.

**PROGRAMS: TRANSFERS 611 TO 625**

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

**Expenditure Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Adjusted*</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Capital Improvement Fund (307)	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
Coastal Protection Fund (309)	3,090,000	3,960,000	2,765,099	4,765,099	4,765,099	5,659,194	104.67%
Debt Service Fund (205)	3,500,000	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	1,769,000	1,769,000	1,769,000	1,506,000	-14.87%
Risk - W/C, Liab, Prop	1,896,226	1,791,507	1,892,780	1,892,780	1,892,780	1,876,000	-0.89%
<b>TOTALS</b>	<b>10,519,226</b>	<b>11,744,507</b>	<b>10,926,879</b>	<b>12,926,879</b>	<b>12,926,879</b>	<b>13,541,194</b>	<b>23.93%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 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 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	16,956	19,471	46,400	49,086	46,400	46,400	0.00%
Commodities	40	401	600	600	600	600	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,700	1,700	950	950	1,700	950	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>18,696</b>	<b>21,572</b>	<b>47,950</b>	<b>50,636</b>	<b>48,700</b>	<b>47,950</b>	<b>0.00%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 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**

	<b>FY2011 Budget</b>	<b>FY2012 Budget</b>	<b>FY2013 Budget</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	0.00%
Contractual	-	-	-	-	0.00%
Commodities	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Depreciation	-	-	-	-	0.00%
Other	929,468	807,397	843,000	860,000	6.52%
<b>TOTALS</b>	<b>929,468</b>	<b>807,397</b>	<b>843,000</b>	<b>860,000</b>	<b>6.52%</b>
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.

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

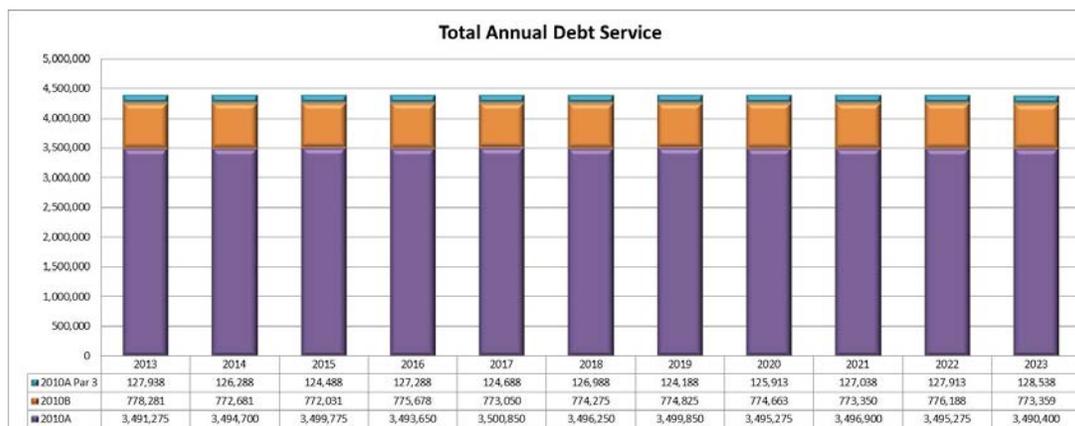
For perspective regarding the future debt obligations, a 10 year summary of debt service, outstanding debt, and debt per capita is provided below.

**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
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
2023	<u>3,490,400</u>	<u>128,538</u>	<u>773,359</u>	<u>4,392,297</u>
Total	<u>\$38,454,200</u>	<u>\$1,391,263</u>	<u>\$8,518,382</u>	<u>\$48,363,844</u>

The chart below shows the Town’s total annual debt service for the 2010 Revenue bond for the period of FY2013 through FY2023.



## Legal Debt Margin

The Town of Palm Beach has a 5% debt limit as a percent of assessed valuation per Section 7.01 of the Town Charter. The following is a computation of the Town of Palm Beach Legal Debt Margin:

Preliminary Assessed Valuation	<u>\$12,529,723,136</u>
Legal Debt Margin:	
Debt Limitation - 5% of assessed value	<u>\$ 626,486,157</u>

## Debt Summary

Outstanding debt as of September 30, 2013

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

### General Fund Pledge Obligations:

Non-Ad Valorem Revenue Bonds 66,475,000

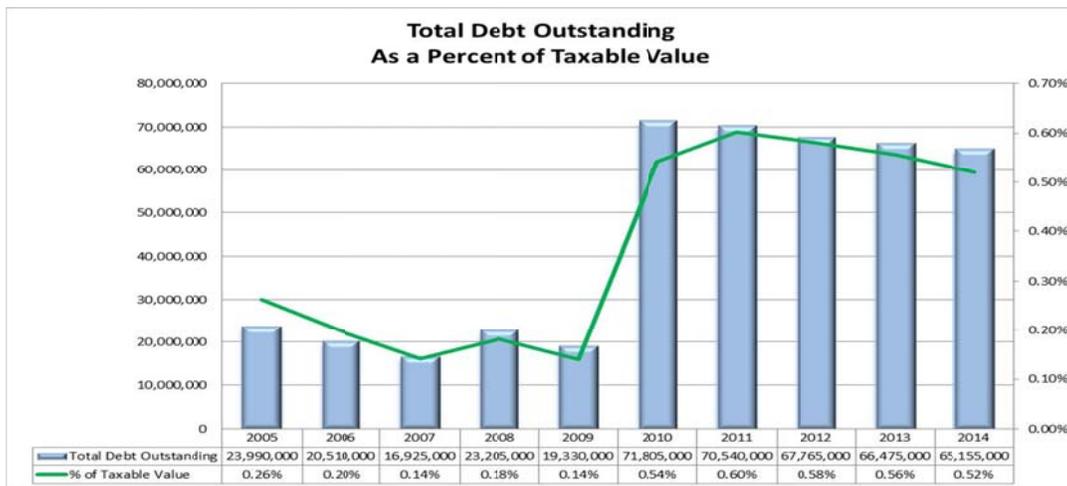
Total Gross Debt \$66,475,000

## Debt Ratios

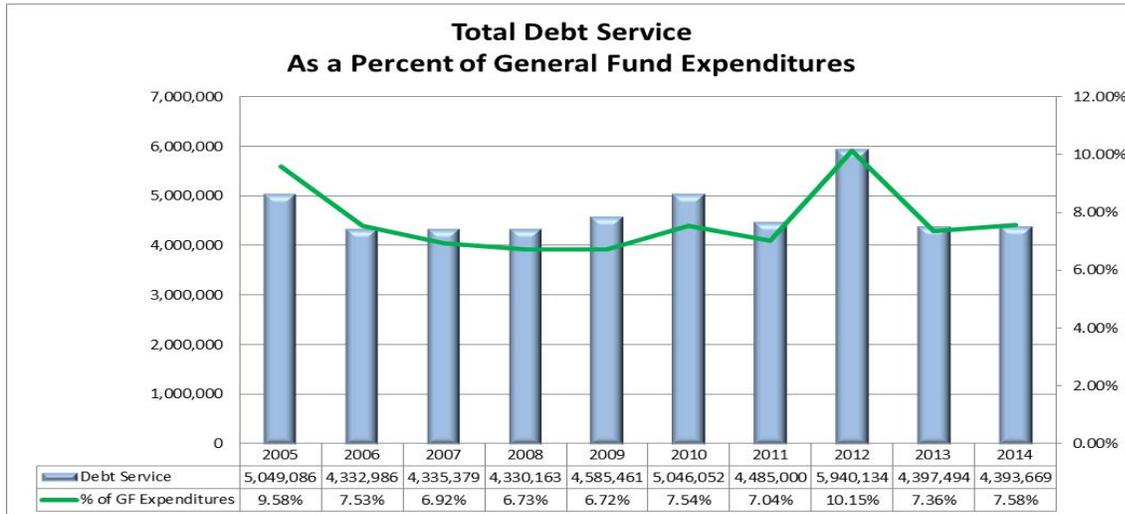
### Per Capita

Population	8,358	
Taxable Value	\$12,529,723,136	1,499,129
Total Gross Debt	66,475,000	7,953

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



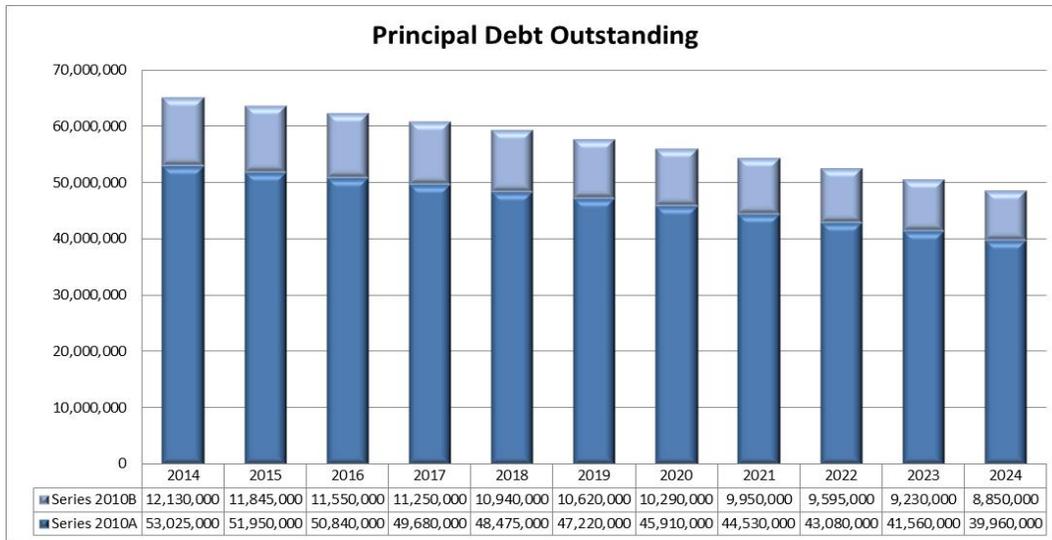
The chart below shows total debt service as a percentage of general fund expenditures.



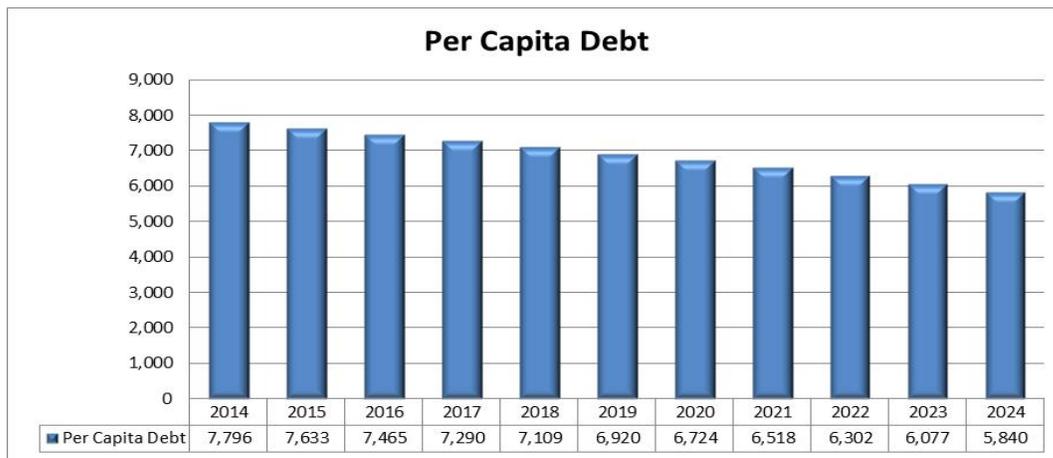
**Town of Palm Beach  
Principal Debt Outstanding  
FY2014 - FY2024**

Fiscal Year Ending	2010A Revenue Bond	2010B Revenue Note	Total Debt Outstanding	Debt Per Capita (8,358 Population)
2014	53,025,000	12,130,000	65,155,000	7,796
2015	51,950,000	11,845,000	63,795,000	7,633
2016	50,840,000	11,550,000	62,390,000	7,465
2017	49,680,000	11,250,000	60,930,000	7,290
2018	48,475,000	10,940,000	59,415,000	7,109
2019	47,220,000	10,620,000	57,840,000	6,920
2020	45,910,000	10,290,000	56,200,000	6,724
2021	44,530,000	9,950,000	54,480,000	6,518
2022	43,080,000	9,595,000	52,675,000	6,302
2023	41,560,000	9,230,000	50,790,000	6,077
2024	39,960,000	8,850,000	48,810,000	5,840

The chart below shows the total principal debt outstanding for FY14 through FY24.



The chart below shows total outstanding debt per capita for FY14 through FY24.



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

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
<b><u>Revenues</u></b>						
Interest Earnings	68	289	1,000	200	500	-50.00%
Transfer from General Fund	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	0.00%
Transfer from REF	125,338	124,238	128,000	128,000	126,300	100.00%
Transfer from Debt Serv Funds	115,264	0	0	0	0	-100.00%
<b>TOTALS</b>	<b>3,740,602</b>	<b>3,624,527</b>	<b>3,629,000</b>	<b>3,628,200</b>	<b>3,626,800</b>	<b>0.22%</b>
<b><u>Expenditures</u></b>						
Debt Service Interest	2,651,338	2,631,738	2,609,300	2,609,300	2,581,000	1.93%
Debt Service Principal	970,000	990,000	1,010,000	1,010,000	1,040,000	7.58%
Other Expenses	7,901	3,840	10,000	5,000	10,000	0.00%
<b>TOTALS</b>	<b>3,629,239</b>	<b>3,625,578</b>	<b>3,629,300</b>	<b>3,624,300</b>	<b>3,631,000</b>	<b>3.46%</b>
<b>TOTAL REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>111,431</b>	<b>(1,051)</b>	<b>(300)</b>	<b>3,900</b>	<b>(4,200)</b>	
Beginning Fund Balance	147,230	258,661	257,610	257,610	261,510	
<b>ENDING FUND BALANCE</b>	<b>258,661</b>	<b>257,610</b>	<b>257,310</b>	<b>261,510</b>	<b>257,310</b>	

**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

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
<b><u>Revenues</u></b>						
Interest Earnings	0	0	500	0	500	0.00%
Non Ad Valorem Assessment Revenue	0	0	0	0	775,000	100.00%
Transfer from Worth Avenue Maintenance Fund (311)	865,163	864,300	779,800	779,800	0	-100.00%
Transfer from Worth Avenue Construction Fund (313)	0	1,485,000	61,909	61,909	28,563	-100.00%
Miscellaneous Revenue		5,190	0	5,538	0	0.00%
<b>TOTALS</b>	<b>865,163</b>	<b>2,354,490</b>	<b>842,209</b>	<b>847,247</b>	<b>804,063</b>	<b>-7.92%</b>
<b><u>Expenditures</u></b>						
Debt Service Interest	569,013	533,396	498,300	498,300	492,700	-1.12%
Debt Service Principal	295,000	1,785,000	280,000	280,000	280,000	-0.00%
Other Expenses	0	710	1,500	1,000	1,500	0.00%
<b>TOTALS</b>	<b>864,013</b>	<b>2,319,106</b>	<b>779,800</b>	<b>779,300</b>	<b>774,200</b>	<b>-0.71%</b>
<b>TOTAL REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>1,150</b>	<b>35,384</b>	<b>62,409</b>	<b>67,947</b>	<b>29,863</b>	
Beginning Fund Balance	6	1,156	36,540	36,540	104,487	
<b>ENDING FUND BALANCE</b>	<b>1,156</b>	<b>36,540</b>	<b>98,949</b>	<b>104,487</b>	<b>134,350</b>	

**REVENUES****Interest Earnings:**

Represents interest earned on reserves of fund.

**Non Ad Valorem Assessment Revenue**

Assessments for debt service (Recorded in Worth Avenue Maintenance Fund prior to FY14)

**Transfers from Worth Avenue Maintenance and Construction Funds:**

Transfers of assessment revenue to cover debt payments.

**EXPENDITURES****Debt Service Interest:**

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



(This page intentionally left blank)

## Revenue and Expense Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
<b>Revenues</b>						
Transfer from General Fund (001)	500,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
Transfer from Town Facilities Fund (310)	-	-	200,000	200,000	225,000	12.50%
Interest on Investments	49,586	46,786	10,000	25,000	25,000	150.00%
Grants/Local Revenue	20,025	244,320	800,000	123,000	800,000	0.00%
<b>TOTALS</b>	<b>569,611</b>	<b>1,291,106</b>	<b>2,010,000</b>	<b>1,348,000</b>	<b>2,050,000</b>	<b>1.99%</b>
<b>Expenses</b>						
Projects	1,753,444	1,061,102	6,916,500	1,600,000	6,382,482	-7.72%
Transfer to General Fund (001)	1,400,000	-	-	-	-	0.00%
Contingency	-	-	-	-	205,000	100.00%
Transfer to 2010B Worth Ave Construction Fund (313)	268,685	-	-	-	-	0.00%
<b>TOTALS</b>	<b>3,422,129</b>	<b>1,061,102</b>	<b>6,916,500</b>	<b>1,600,000</b>	<b>6,587,482</b>	<b>-4.76%</b>
Total Revenues						
Over/(Under) Expenses	(2,852,518)	230,004	(4,906,500)	(252,000)	(4,537,482)	
Beginning Fund Equity	8,246,442	5,393,924	5,623,928	5,623,928	5,371,928	
<b>ENDING NET ASSETS</b>	<b>5,393,924</b>	<b>5,623,928</b>	<b>717,428</b>	<b>5,371,928</b>	<b>834,446</b>	

**Revenues****Transfer from General Fund (001):**

Annual pay-as-you-go funding transferred from the General Fund to the Capital Fund.

**Transfer from Town Facilities Fund (310):**

Transfer from the Town Facilities Fund for projects relating to Town Facilities.

**Interest on Investments:**

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

**Grants/Local Revenue:**

Revenue from Florida Dept of Transportation, Palm Beach County and City of West Palm Beach

**Expenses****Projects:**

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

**Transfer to General Fund (001):**

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

**Contingency:**

10% of current year projects per Town policy..

**Transfer to 2010B Worth Avenue Construction Fund (313):**

This transfer represents the City of West Palm Beach share of Water Main Improvements for Worth Avenue.

Description	FY2013 Carry-over Budget	Proposed Year 1 FY2014	Subtotal	Projected Requirements				
				Year 2 FY2015	Year 3 FY2016	Year 4 FY 2017	Year 5 FY 2018	Through FY2018
<i>Expenditures:</i>								
<b>Storm Water System</b>	<b>1,846,876</b>	<b>100,000</b>	<b>1,946,876</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>2,346,876</b>
FY2013 Carry-over	1,846,876	0	1,846,876	0	0	0	0	1,846,876
General Repairs	0	100,000	100,000	100,000	100,000	100,000	100,000	500,000
<b>Sanitary Sewer System</b>	<b>1,215,026</b>	<b>150,000</b>	<b>1,365,026</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>1,965,026</b>
FY2013 Carry-over	1,215,026	0	1,215,026	0	0	0	0	1,215,026
General Repairs	0	150,000	150,000	150,000	150,000	150,000	150,000	750,000
<b>Streets and Roads</b>	<b>557,484</b>	<b>500,000</b>	<b>1,057,484</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>600,000</b>	<b>3,157,484</b>
FY2013 Carry-over	557,484	0	557,484	0	0	0	0	557,484
Milling & Resurfacing Program	0	490,000	490,000	500,000	150,000	150,000	0	1,290,000
Curb & Sidewalk	0	0	0	0	100,000	100,000	100,000	300,000
Roadway Rebuilding	0	10,000	10,000	0	250,000	250,000	500,000	1,010,000
<b>Bury FPL Overhead Lines</b>	<b>242,343</b>	<b>0</b>	<b>242,343</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>242,343</b>
<b>Bulkheads &amp; Seawalls</b>	<b>22,798</b>	<b>50,000</b>	<b>72,798</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>272,798</b>
Bulkheads & Seawalls	22,798	50,000	72,798	50,000	50,000	50,000	50,000	272,798
<b>Water Main Improvements WPB (1)</b>	<b>0</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>4,000,000</b>
<b>Facilities</b>	<b>410,955</b>	<b>450,000</b>	<b>860,955</b>	<b>450,000</b>	<b>450,000</b>	<b>225,000</b>	<b>125,000</b>	<b>2,110,955</b>
FY2013 Carry-over	410,955	0	410,955	0	0	0	0	410,955
Class III Landfills Site Maintenance	0	100,000	100,000	25,000	25,000	25,000	25,000	200,000
General Building Maintenance	0	350,000	350,000	225,000	25,000	200,000	100,000	900,000
Old Purchasing	0	0	0	0	200,000	0	0	200,000
North Fire Station Roof	0	0	0	0	200,000	0	0	200,000
North Fire Emergency Generator	0	0	0	200,000	0	0	0	200,000
<b>Memorial Fountain</b>	<b>37,000</b>	<b>0</b>	<b>37,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,000</b>
<b>Total Expenditures</b>	<b>4,332,482</b>	<b>2,050,000</b>	<b>6,382,482</b>	<b>2,050,000</b>	<b>2,050,000</b>	<b>1,825,000</b>	<b>1,825,000</b>	<b>14,132,482</b>
<i>Offsetting Revenues:</i>								
		<i>FY2014</i>		<i>FY2015</i>	<i>FY2016</i>	<i>FY2017</i>	<i>FY2018</i>	<i>Total</i>
Interest		25,000		25,000	25,000	25,000	25,000	125,000
Transfer from Town Facilities Fund (310)		225,000		225,000	225,000	0	0	675,000
WPB - Water Main Improvements (1)		800,000		800,000	800,000	800,000	800,000	4,000,000
<b>Total Offsetting Revenues</b>		<b>1,050,000</b>		<b>1,050,000</b>	<b>1,050,000</b>	<b>825,000</b>	<b>825,000</b>	<b>4,800,000</b>
<b>Net Transfer from General Fund</b>		<b>1,000,000</b>		<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	

## Revenue and Expense Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
<b>Revenues</b>						
Transfer from General Fund (001)	3,090,000	3,960,000	4,739,514	4,739,514	5,659,194	19.40%
Transfer from Risk Fund (501)	-	-	-	-	2,000,000	100.00%
Grants/Local Revenue	-	-	-	-	200,000	100.00%
Interest on Investments	62,682	75,695	20,000	30,000	30,000	50.00%
Grants/Local Revenue	3,454,058	573,010	-	26,000	-	0.00%
<b>TOTALS</b>	<b>6,606,740</b>	<b>4,608,705</b>	<b>4,759,514</b>	<b>4,795,514</b>	<b>7,889,194</b>	<b>65.76%</b>
<b>Expenses</b>						
Current Year Projects	-	-	869,000	-	22,136,000	2447.30%
Projects	6,276,950	1,173,714	6,063,000	4,796,644	-	-100.00%
<b>TOTALS</b>	<b>6,276,950</b>	<b>1,173,714</b>	<b>6,932,000</b>	<b>4,796,644</b>	<b>22,136,000</b>	<b>219.33%</b>
Total Revenues						
Over/(Under) Expenses	329,790	3,434,991	(2,172,486)	(1,130)	(14,246,806)	
Beginning Fund Equity	7,560,981	7,890,771	11,325,762	11,325,762	11,324,632	
<b>ENDING NET ASSETS</b>	<b>7,890,771</b>	<b>11,325,762</b>	<b>9,153,276</b>	<b>11,324,632</b>	<b>(2,922,174)</b>	

**Revenues****Transfer from General Fund (001):**

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

**Transfer from Risk Fund (501):**

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

**Grants/Local Revenue:**

Interlocal agreement with Palm Beach County for a joint Environmental Impact Statement (EIS) effort.

**Interest on Investments:**

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

**Grants/Local Revenue:**

FEMA/FDEP/Federal Government reimbursement for beach projects.

**Expenses****Current Year Projects:**

The FY14 budget per the attached Shore Protection Board's proposal.

**Projects:**

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

**FY 2014 Proposed Coastal Management Program Budget**  
& 10-YEAR (FY 2015 - FY 2023 FORECAST)

#	Project	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>ISLANDWIDE</b>											
1	Perform one-time supplemental analysis of historical data	40,000									
2	Apply and update island-wide sediment transport model	100,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
3	ANNUAL SEDIMENT BUDGET REPORT	75,000	25,000	26,000	27,000	27,000	28,000	29,000	30,000	31,000	32,000
4	SEAWALL/LOD FUNCTION/NON-STRUCTURAL ASSESS.	100,000					100,000				
5	SEAWALL/LOD ENGINEERING/STRUCTURAL ANALYSIS		200,000								
6	SEAWALL/LOD REHABILITATION/REPLACEMENT		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
7	GROIN ASSESSMENT	60,000					60,000				
8	GROIN REHABILITATION		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
9	Perform a flooding and climate change/SLR assessment		100,000								
10	Commit a communications line item	25,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
11	Establish budget for dune vegetation maintenance	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
12	REGIONAL SAND NEEDS / SAND SEARCH	25,000									
13	GENERAL COASTAL ENGINEERING	50,000	52,000	53,000	55,000	56,000	58,000	60,000	61,000	63,000	65,000
14	PHYSICAL MONITORING (NON-PROJECT AREAS)	72,000	74,000	77,000	79,000	81,000	84,000	86,000	89,000	91,000	94,000
15	COASTAL MANAGEMENT PROGRAM OPERATING EXPENS.	213,000	219,000	226,000	233,000	240,000	247,000	255,000	262,000	270,000	278,000
<b>INLET MANAGEMENT ACTIVITIES</b>											
16	SAND TRANSFER PLANT OPERATING	310,000	320,000	329,000	339,000	349,000	360,000	370,000	382,000	393,000	405,000
17	MAINT. DREDGE SAND PERMIT, PLACEMENT EXTEN. (EIS)	1,000,000									
18	LWTIMP PHYSICAL MONITORING	19,000	20,000	20,000	21,000	21,000	22,000	23,000	23,000	24,000	25,000
<b>REACH 1</b>											
19	SEA TURTLE MONITORING	33,000	33,000	33,000	38,000	38,000	38,000	38,000	44,000	44,000	44,000
20	BEACH TILLING	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
21	ESCARPMENT REMOVAL	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>REACH 2</b>											
22	NOB SEAWALL REPLACEMENT	5,600,000									
<b>REACH 3</b>											
23	Maintain Reach 3 part of Mid-Town project	11,600,000							14,500,000		
24	MID-TOWN PHYSICAL MONITORING	38,000	39,000	41,000	42,000	43,000	44,000	46,000	47,000	48,000	50,000
25	MID-TOWN PROJECT ENGINEERING REPORT	11,000	11,000	12,000	12,000	12,000	13,000	13,000	14,000	14,000	15,000
<b>REACH 4</b>											
26	BEACH NOURISHMENT CONSTRUCTION MITIGATION	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
27	SEA TURTLE MONITORING	32,000	32,000	32,000	37,000	37,000	37,000	37,000	37,000	43,000	43,000
28	BEACH TILLING	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
29	ESCARPMENT REMOVAL	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
30	BIOLOGICAL MONITORING	220,000	116,000	120,000	123,000	127,000	130,000	134,000	234,000	142,000	146,000
<b>REACH 7</b>											
31	Renourish Phipps project	1,800,000	15,100,000						2,300,000		
32	PHIPPS PHYSICAL MONITORING	28,000	30,000	30,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000
33	PHIPPS PROJECT ENGINEERING REPORT	11,000	11,000	12,000	12,000	12,000	13,000	13,000	14,000	14,000	15,000
34	SEA TURTLE MONITORING	32,000	32,000	32,000	37,000	37,000	37,000	37,000	37,000	43,000	43,000
35	BEACH TILLING	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
36	ESCARPMENT REMOVAL	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
37	BIOLOGICAL MONITORING	100,000	103,000	206,000	109,000	112,000	116,000	119,000	123,000	127,000	130,000
<b>REACH 8</b>											
38	Proceed with Regional EIS	1,000,000									
39	Construct first phase of project concurrently with Phipps	950,000	1,235,000						1,430,000		
40	REACH 8 PHYSICAL MONITORING	28,000	30,000	31,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000
41	REACH 8 PROJECT ENGINEERING REPORT		12,000	12,000	12,000	12,000	13,000	13,000	14,000	14,000	15,000
42	SEA TURTLE MONITORING	32,000	32,000	37,000	37,000	37,000	37,000	37,000	37,000	43,000	43,000
43	BEACH TILLING	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
44	ESCARPMENT REMOVAL	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
45	BIOLOGICAL MONITORING	10,000	10,000	100,000	50,000	51,000	53,000	55,000	106,000	58,000	60,000
<b>Total Program</b>		22,844,000	3,752,000	19,533,000	2,600,000	2,631,000	3,331,000	2,708,000	21,129,000	2,809,000	2,852,000
Coastal Fund Portion		22,136,000	3,022,000	18,780,000	1,824,000	1,833,000	2,508,000	1,860,000	20,256,000	1,911,000	1,926,000
General Fund Portion		708,000	730,000	753,000	776,000	798,000	823,000	848,000	873,000	898,000	926,000
<b>10-Year Total (Raw Cost)</b>		<b>84,189,000</b>									

### Revenue and Expense Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
<b>Revenues</b>						
Interest on Investments	1,420	2,759	1,000	1,600	1,000	0.00%
Miscellaneous	3,764	-	-	-	-	0.00%
<b>TOTALS</b>	<b>5,184</b>	<b>2,759</b>	<b>1,000</b>	<b>1,600</b>	<b>1,000</b>	<b>0.00%</b>
<b>Expenses</b>						
Projects	49,689	6,458	-	-	-	0.00%
Transfer to Pay-as-you-go Fund (307)	-	-	200,000	200,000	225,000	12.50%
<b>TOTALS</b>	<b>49,689</b>	<b>6,458</b>	<b>200,000</b>	<b>200,000</b>	<b>225,000</b>	<b>12.50%</b>
Total Revenues						
Over/(Under) Expenses	(44,505)	(3,699)	(199,000)	(198,400)	(224,000)	
Beginning Fund Equity	1,017,639	973,134	969,435	969,435	771,035	
<b>ENDING NET ASSETS</b>	<b>973,134</b>	<b>969,435</b>	<b>770,435</b>	<b>771,035</b>	<b>547,035</b>	

## Revenues

### Interest on Investments:

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

### Miscellaneous:

This item represents revenue received for FPL rebates.

## Expenses

### Projects:

This amount represents Town Facilities project 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.



(This page intentionally left blank)

**Revenue and Expense Summary**

	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2013</b>	<b>FY2014</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Change</b>
<b>Revenues</b>						
Interest on Investments	123,235	81,217	80,000	50,000	20,000	-75.00%
City of West Palm Beach	-	762,620	-	-	-	0.00%
<b>TOTALS</b>	<b>123,235</b>	<b>843,837</b>	<b>80,000</b>	<b>50,000</b>	<b>20,000</b>	<b>-75.00%</b>
<b>Expenses</b>						
Transfer 2010B Worth Ave Bond Fund (313)	805,956	-	-	-	-	0.00%
Projects(a)	2,428,899	15,526,064	24,797,910	22,900,000	113,683	-99.54%
<b>TOTALS</b>	<b>3,234,855</b>	<b>15,526,064</b>	<b>24,797,910</b>	<b>22,900,000</b>	<b>113,683</b>	<b>-99.54%</b>
Total Revenues						
Over/(Under) Expenses	(3,111,620)	(14,682,227)	(24,717,910)	(22,850,000)	(93,683)	
Beginning Fund Equity	40,737,530	37,625,910	22,943,683	22,943,683	93,683	
<b>ENDING NET ASSETS</b>	<b>37,625,910</b>	<b>22,943,683</b>	<b>(1,774,227)</b>	<b>93,683</b>	<b>-</b>	

(a) FY2014 projects are funded with unexpended roll-over balances from FY2013 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.

**City of West Palm Beach:**

Refund to West Palm for the unused advance for the subaqueous project.

**Expenses****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.



(This page intentionally left blank)



# Town of Palm Beach

## Accelerated Capital Improvement Program

E-3, Garden Road to Cherry Lane, & E-2, El Pueblo Way to Monterey Road, Force Main Lining  
Replace existing 12 - IN FM with new 12 - IN FM  
(FUTURE PROJECT)

E-6 Pump Station Improvements  
Construction: May - Nov. 2013  
Upgrade Existing Pump Station

North Flagler Drive Force Main  
Construct New Force Main in West Palm Beach  
(FUTURE PROJECT)

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

Pump Station S-2 Inline Booster Station  
Construction: May - Dec. 2012 & April - June 2013  
Construct new Inline Station to replace Pump Station S-2

Pump Stations A-5 & A-6 Improvements  
Construction: July - Sept. 2012 & Sept. - Nov. 2013  
Upgrade Existing Pump Stations

D-15 (D-6 & D-7) Pump Station Rehabilitation  
Construction: April 2012 - Jan. 2013  
Upgrade Existing Stormwater Pump Stations

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

Ejector Pump Station Upgrades  
Construction June - Nov. 2013 & April - Nov. 2014  
Upgrade E-Stations

A-42 to A-41 & Par-3 to A-39 Force Main Replacement  
Construction: June - 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

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

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

D-3 & D-4 Pump Station Electrical Upgrades  
Construction: Sept. - Nov. 2013  
Upgrade electrical service at pump stations

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

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

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

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

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

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

Ocean Outfall Junction Box Rehabilitation  
Construction: Sept. 2012 & June - Aug. 2013  
Structural Repairs to Outfall Box Junction

A-6, Coconut Row to South Ocean Blvd., Force Main Replacement  
Replace Existing Force Main  
(FUTURE PROJECT)

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

A-39 to A-7 Force Main Replacement  
Construction: April - Nov. 2012 & April - May 2013  
Replace existing 12 - IN FM with new 18 - IN FM

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

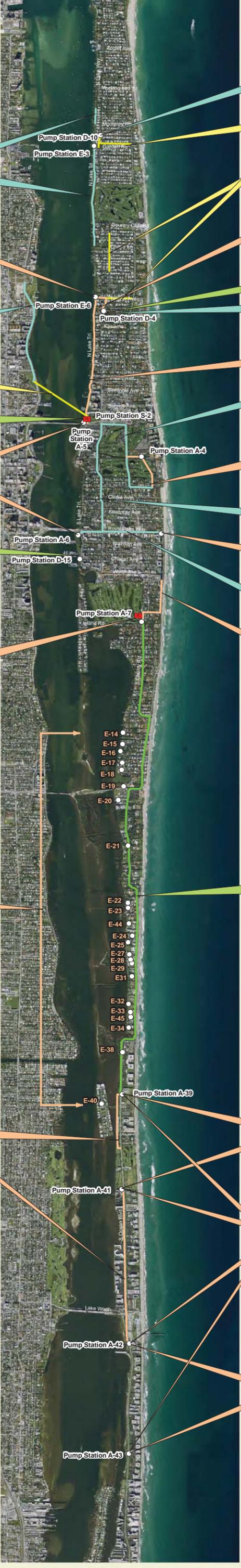
Pump Stations A-39, A-41, A-42 & A-43 Emergency Generators  
Construction: Sept. - Nov. 2013  
Replace Existing Generators

Pump Stations A-42 & A-43 Improvements  
Construction: May - Nov. 2013  
Upgrade Existing Pump Stations

- Town Wide Projects**
- Sanitary Gravity Main Replacement Program  
Construction June - Nov. 2012 & Sept. - Nov. 2013  
Replace deteriorated sanitary pipes at various locations.
  - Stormwater Corrugated Pipe Replacement Program  
Construction June - Nov. 2012 & Sept. - Nov. 2013  
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 - Nov. 2013  
Replace existing loops with video detection cameras.
  - Telemetry System Improvements  
Construction Feb. - July 2013  
Update the operating system serving the Town's pump stations.

**Legend**

- Proposed Booster Station
- Planned Phasing Year
- 2011
- 2012
- 2013
- Future
- FM = Force Main





**Town of Palm Beach Accelerated Capital Improvements Program  
Budget Report**

Program Project	Original 2009 Cost Estimate	2010A Bond Series		
		Updated Project Estimate	Amount Paid to-date	Percent Complete
<b>Sanitary Pump Station Improvements</b>				
Pump Station A-7 Inline Booster Station	\$ 1,465,000	\$ 2,226,000	\$ 141,364	
Pump Stations A-39 & A-41 Improvements	\$ 400,000	\$ 744,000	\$ 40,523	
Pump Stations A-42 & A-43 Improvements	\$ 1,020,000	\$ 701,000	\$ 82,652	
Ejector Pump Stations Upgrades	\$ 2,055,000	\$ 4,798,000	\$ 100,937	
Pump Station S-2 Inline Booster Station	\$ 2,300,000	\$ 2,216,000	\$ 1,942,223	
Pump Stations A-5 & A-6 Improvements	\$ 150,000	\$ 225,000	\$ 26,024	
Pump Stations A-39, A-41, A-42 & A-43 Emergency Generators	\$ -	\$ 445,000	\$ 19,121	
E-6 Pump Station Improvements	\$ -	\$ 154,150	\$ 6,957	
<b>Sub-Total Sanitary Pump Stations</b>	<b>\$ 7,390,000</b>	<b>\$ 11,509,150</b>	<b>\$ 2,359,801</b>	<b>21%</b>
<b>Sanitary Piping Improvements</b>				
A-42 to A-41 & Par 3 to A-39 Force Main Replacement	\$ 1,200,000	\$ 2,471,000	\$ 171,794	
A-43 to A-42 Force Main Replacement	\$ 517,000	\$ 3,722	\$ 3,722	
A-7 to Hammon Avenue Force Main Replacement	\$ 575,000	\$ 930,000	\$ 50,562	
Pinewalk Force Main Replacement	\$ 121,000	\$ 25,000	\$ 22,874	
E-3 & E-2 Force Main Replacement - Design Only	\$ 650,000	\$ 47,600	\$ 15,196	
E-6, Bradley Park to Tangier Avenue, Force Main Replacement	\$ 890,000	\$ 1,072,000	\$ 98,612	
S-2 Bypass at A-5 Force Main Replacement	\$ 55,000	\$ -	\$ -	
S-2 Force Main in West Palm Beach	\$ 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 - Design Only	\$ -	\$ 167,300	\$ 146,312	
23rd Street & Currie Park Force Main Improvements	\$ -	\$ 1,133,000	\$ -	
Sanitary Gravity Main Replacement Program	\$ 1,000,000	\$ 767,300	\$ 533,315	
Sanitary Sewer Force Main Lining - Design	\$ -	\$ 70,000	\$ 26,959	
<b>Sub-Total Sanitary Collection System</b>	<b>\$ 10,143,000</b>	<b>\$ 6,686,922</b>	<b>\$ 1,069,347</b>	<b>16%</b>
<b>Stormwater Drainage Improvements</b>				
D-4 Pump Station Improvements - Design	\$ 105,000	\$ 165,000	\$ 111,125	
D-10 Pump Station Improvements - Design	\$ 50,000	\$ 130,000	\$ 120,740	
Stormwater Corrugated Pipe Replacement Program	\$ 1,000,000	\$ 476,500	\$ 364,717	
D-3/D-4 Pump Station Electrical Upgrades - Design	\$ -	\$ 509,000	\$ 53,709	
<b>Sub-Total Drainage Improvements</b>	<b>\$ 1,155,000</b>	<b>\$ 1,280,500</b>	<b>\$ 650,291</b>	<b>51%</b>
<b>Other Projects</b>				
Worth Avenue Improvements	\$ 998,000	\$ 805,956	\$ 805,956	
Program Administration	\$ 720,000	\$ 719,960	\$ 396,976	
ECR Pelletizer - Biosolids Improvements	\$ 1,241,000	\$ -	\$ -	
Telemetry System Improvements	\$ -	\$ 429,000	\$ 183,780	
Traffic Signal Improvements	\$ 370,000	\$ 444,000	\$ 359,587	
Ocean Outfall Junction Box Rehabilitation	\$ 265,000	\$ 116,000	\$ 10,173	
Accounting and Auditing	\$ -	\$ 30,000	\$ 12,931	
General Engineering	\$ -	\$ 20,000	\$ -	
<b>Sub-Total Other Projects</b>	<b>\$ 3,594,000</b>	<b>\$ 2,564,916</b>	<b>\$ 1,769,404</b>	<b>69%</b>
<b>Completed Projects</b>				
Subaqueous Force Main Crossing	\$ -	\$ 1,084,023	\$ 1,084,023	
North Lake Way & Tangier Avenue Infrastructure Improvements	\$ 1,215,000	\$ 1,121,043	\$ 1,121,043	
Accelerated Capital Improvement Program Phasing Plan	\$ -	\$ 19,390	\$ 19,390	
North Lake Way & Laurian Lane Infrastructure Improvements	\$ 885,000	\$ 881,286	\$ 881,286	
D-4 Pipe Repair	\$ 700,000	\$ 10,154	\$ 10,154	
D-15 (D-6 & D-7) Pump Station Rehabilitation	\$ 3,690,000	\$ 6,600,000	\$ 6,588,972	
A-39 to A-7 Force Main Replacement	\$ 5,000,000	\$ 8,387,000	\$ 8,387,274	
Street Lighting Improvements	\$ 1,780,000	\$ 1,570,000	\$ 1,569,153	
<b>Sub-Total Completed Projects</b>	<b>\$ 13,270,000</b>	<b>\$ 19,672,896</b>	<b>\$ 19,661,294</b>	<b>100%</b>
<b>Delayed Projects</b>				
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			
<b>Sub-Total - Future Projects</b>	<b>\$ 5,680,000</b>			
<b>CURRENT INTEREST</b>	<b>\$ 576,885</b>			
<b>ACIP PROGRAM BUDGET</b>	<b>\$ 41,808,885</b>	<b>\$ 41,714,384</b>	<b>\$ 25,510,136</b>	<b>61%</b>



# PUMP STATION A-7 INLINE BOOSTER STATION

## Budget

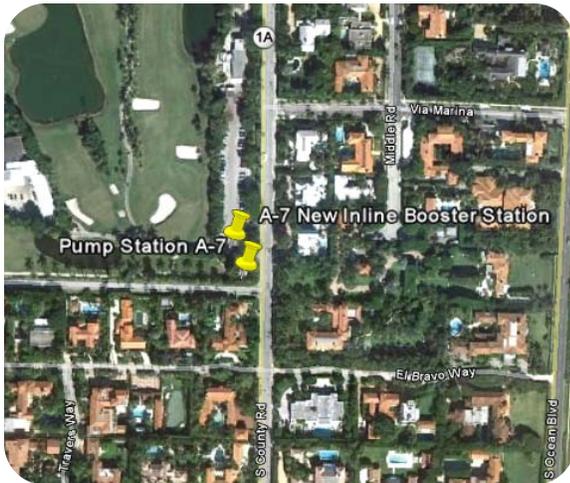
Cost Estimate: \$2,226,000

## 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 and emergency by-pass pump.

## 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.*

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y  
  
M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W  
  
S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
T  
H  
E  
F  
U  
T  
U  
R  
E

## Project Schedule

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



# PUMP STATIONS A-39 & A-41 IMPROVEMENTS

## Budget

Cost Estimate: \$744,000

## 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.

## 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.

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y  
  
M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W  
  
S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
T  
H  
E  
F  
U  
T  
U  
R  
E



*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	February 2013 – May 2013
Construction	May 2013 - November 2013



# PUMP STATIONS A-42 & A-43 IMPROVEMENTS

## Budget

Cost Estimate: \$701,000

## 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.

## 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.

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y

M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W

S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
T  
H  
E  
F  
U  
T  
U  
R  
E



*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	February 2013 - May 2013
Construction	May 2013 - November 2013

**TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT  
ACCELERATED CAPITAL IMPROVEMENTS PROGRAM  
FACT SHEET**



**EJECTOR PUMP STATIONS UPGRADES**

**Budget**

Cost Estimate: \$4,798,000

**Project Description**

This project involves development and implementation of a plan to replace or upgrade existing E-stations located throughout the Town. The scope includes upgrading the existing pneumatic pumps and rehabilitation or replacement of stations. Associated force mains and air lines will also be replaced.

**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.



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

A F F O R D A B L E T O D A Y  
M A I N T A I N A B L E T O M O R R O W  
S U S T A I N A B L E I N F U T U R E

**Project Schedule**

Phase	Time Frame
Design	January 2012 – December 2012
Procurement	February 2013 - June 2013
Construction	June – Nov. 2013 & April – Nov. 2014



# PUMP STATION S-2 INLINE BOOSTER STATION

**Budget**

Cost Estimate: \$2,216,000

**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.

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y

M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W

S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
F  
U  
T  
U  
R  
E



*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 – Dec. 2012 & April – June 2013

**TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT  
ACCELERATED CAPITAL IMPROVEMENTS PROGRAM  
FACT SHEET**



**PUMP STATIONS A-5 & A-6 IMPROVEMENTS**

**Budget**  
Cost Estimate: \$225,000

**Project Description**  
The project includes several structural, mechanical and electrical improvements at sanitary pump stations A-5 and A-6.

**Benefit**  
The improvements will extend the useful life of the pump stations and defer for many years a major rehabilitation project.

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y  
  
M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W  
  
S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
T  
H  
E  
F  
U  
T  
U  
R  
E



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

<b>Project Schedule</b>	
<b>Phase</b>	<b>Time Frame</b>
Design	Aug. 2011 – Feb. 2012 & June – Aug. 2013
Procurement	March – July 2012 & Aug. – Sept. 2013
Construction	July – Sept. 2012 & Sept. – Nov. 2013



# PUMP STATIONS A-39, A-41, A-42 & A-43 EMERGENCY GENERATORS

## Budget

Cost Estimate: \$445,000

## Project Description

The project will replace the existing standby water cooled generators with conventional air cooled generators at each pump station site. The air compressor at A-39 will also be upgraded.

## Benefit

This project will increase the reliability of the standby back up power at each pump station and improve the efficiency of the air system south of Pump Station A-7.

A F F O R D A B L E T O D A Y  
M A I N T A I N A B L E T O M O R R O W  
S U S T A I N A B L E I N F U T U R E



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

## Project Schedule

Phase	Time Frame
Design	January 2013 – August 2013
Procurement	August 2013 - September 2013
Construction	September 2013 – November 2013



# E-6 PUMP STATION IMPROVEMENTS

**Budget**

Cost Estimate: \$154,150

**Project Description**

This project included evaluating and possibly upgrading the E-6 Pump Station. A hydraulic analysis will determine the magnitude of improvements needed to the existing pump station.

**Benefit**

This project will allow the E-6 Pump Station to pump the north end sewage flows to Pump Station S-2 and through the existing subaqueous force main directly to the East Central Regional Water Reclamation Facility (ECR). The E-6 Pump Station will then allow the E-6 force main to be used as a backup route to the ECR giving the system redundancy.

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y

M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W

S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
T  
H  
E  
F  
U  
T  
U  
R  
E



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

Project Schedule	
Phase	Time Frame
Design	February 2013 – May 2013
Procurement	April 2013 – July 2013
Construction	July 2013 – November 2013



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

**Budget**

Cost Estimate: \$2,471,000

**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.

AFFORDABLE TODAY  
 MAINTAINABLE TOMORROW  
 SUSTAINABLE FUTURE

**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 Central 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	Oct 2010 – May 2011, Feb – Aug 2012
Permitting	February 2011 - October 2011
Procurement	February 2013 - May 2013
Construction	May 2013 – November 2013



# A-7 to HAMMON AVENUE FORCE MAIN REPLACEMENT

## Budget

Cost Estimate: \$930,000

## Project Description

This project will replace an existing pre-stressed concrete cylinder force main extending from sanitary pump station A-7 to Hammon Avenue. The project will be constructed with the Pinewalk Force Main Replacement project.

## Benefit

This project will replace 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.*

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y  
  
M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W  
  
S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
F  
U  
T  
U  
R  
E

## Project Schedule

Phase	Time Frame
Design	April 2012 – January 2013
Permitting	November 2012 – January 2013
Procurement	February 2013 – June 2013
Construction	June 2013 – November 2013



# PINEWALK FORCE MAIN REPLACEMENT

**Budget**

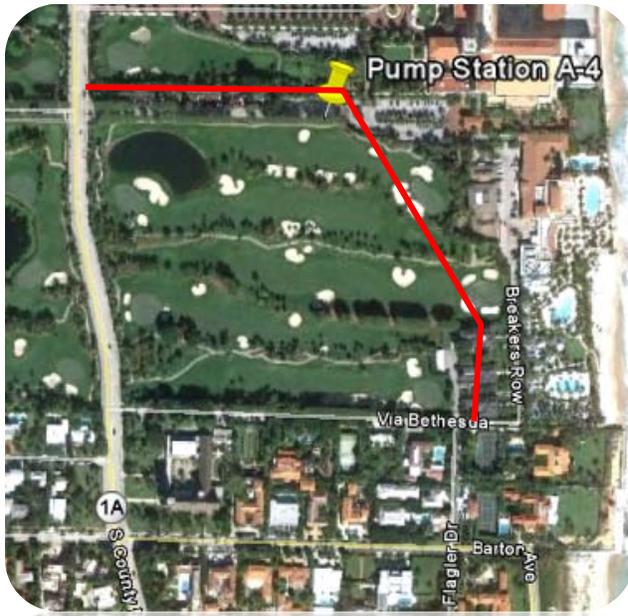
Cost Estimate: \$25,000  
(Design Only; Const. included with A-7 to Hammon Ave FM)

**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. This project will be constructed with the A-7 to Hammon Avenue Force Main Replacement project.

**Benefit**

This project will replace 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.*

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y
M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W
S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
F  
U  
T  
U  
R  
E

Project Schedule	
Phase	Time Frame
Design	September 2012 – December 2012
Permitting	December 2012
Procurement	May 2013 – June 2013
Construction	June 2013 – November 2013

**TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT  
ACCELERATED CAPITAL IMPROVEMENTS PROGRAM  
FACT SHEET**



**E-3, GARDEN RD to CHERRY LN, & E-2, EL PUEBLO WAY TO MONTEREY RD, FORCE MAIN LINING**

**Budget**

Cost Estimate: \$47,600  
(Design Only)

**Project Description**

This project will line 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 and 8-inch force main on North Lake Trail from El Pueblo Way to Monterey Road.

**Benefit**

This project will replace 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.*

A F F O R D A B L E T O D A Y  
M A I N T A I N A B L E T O M O R R O W  
S U S T A I N A B L E I N F U T U R E

Project Schedule	
Phase	Time Frame
Study	December 2012 – March 2013
Design	April 2013 – July 2013
Permitting	Future
Construction	Future



# E-6, BRADLEY PARK to TANGIER AVENUE, FORCE MAIN LINING

## Budget

Cost Estimate: \$1,072,000

## Project Description

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

## Benefit

This project will renew an aging force main before it breaks and disrupts the roadway and potentially results with environmental impacts. In addition, it will allow all flow from the north to be pumped to Pump Station S-2 and then directly to the East Coast Regional Water Reclamation Facility.

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y  
  
M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W  
  
S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
F  
U  
T  
U  
R  
E



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

## Project Schedule

Phase	Time Frame
Design	April 2012 – December 2012
Permitting	June 2012 – August 2012
Procurement	May 2013 – July 2013
Construction	July 2013 – November 2013

**TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT  
ACCELERATED CAPITAL IMPROVEMENTS PROGRAM  
FACT SHEET**



# A-6, Cocoanut Row to South Ocean Blvd, Force Main Replacement

**Budget**  
Cost Estimate: See A-6 to Royal Poinciana Way Force Main Replacement

**Project Description**  
This project will replace the force main along Royal Palm Way from Cocoanut Row to South Ocean Boulevard.

**Benefit**  
This project will replace 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.*

\*Design included in the Sanitary Sewer Force Main Lining project along with the A-6, Cocoanut Row to South Ocean, Force Main and Barton Ave to Bradley Park Force Main Replacement projects.

AFFORDABLE TODAY  
 MAINTAINABLE TOMORROW  
 SUSTAINABLE FUTURE

## Project Schedule

Phase	Time Frame
Design	February 2013 – July 2013
Procurement	Future
Construction	Future

# TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT ACCELERATED CAPITAL IMPROVEMENTS PROGRAM FACT SHEET



## NORTH FLAGLER DRIVE FORCE MAIN

### Budget

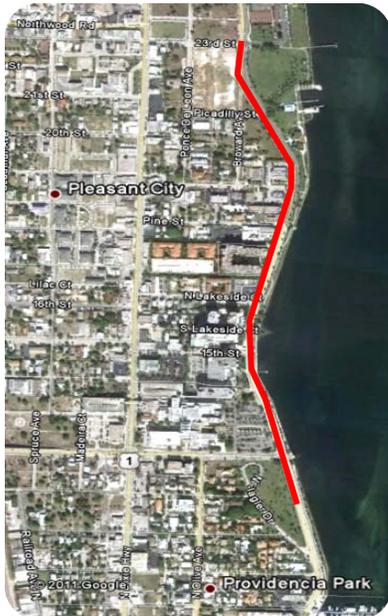
Cost Estimate: \$167,300  
(Design Only)

### Project Description

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

### 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.*

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y  
  
M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W  
  
S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
F  
U  
T  
U  
R  
E

### Project Schedule

Phase	Time Frame
Design	July 2011 – March 2013
Permitting	December 2012 – February 2013
Procurement	Future
Construction	Future

**TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT  
ACCELERATED CAPITAL IMPROVEMENTS PROGRAM  
FACT SHEET**



# 23<sup>RD</sup> STREET AND CURRIE PARK FORCE MAIN IMPROVEMENTS

## Budget

Cost Estimate: \$1,133,000

## Project Description

This project involves the construction of a new force main in West Palm Beach along 23<sup>rd</sup> Street between Tamarind Avenue and the City's Lift Station No. 22. The work also includes an interconnect in Currie Park for the future North Flagler Drive Force Main as well as upgrades to existing air release manholes along 23<sup>rd</sup> Street.

## Benefit

This project will allow the Town to remove its existing force main across the City's property at Lift Station No. 22 to free up the property for future use. The project also allows for installation of new air release valves along the existing 30-inch force main to keep the main in proper condition.



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

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y

M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W

S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
T  
H  
E  
F  
U  
T  
U  
R  
E

## Project Schedule

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



# SANITARY GRAVITY MAIN REPLACEMENT PROGRAM

## Budget

Cost Estimate: \$767,300

## 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.



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

A F F O R D A B L E T O D A Y  
M A I N T A I N A B L E T O M O R R O W  
S U S T A I N A B L E I N F U T U R E

## Project Schedule

Phase	Time Frame
Design	July 2011 – Feb. 2012 & April – August 2013
Procurement	March – July 2012 & August – Sept. 2013
Construction	June – Nov. 2012 & Sept. to Nov. 2013



# D-4 PUMP STATION IMPROVEMENTS

**Budget**

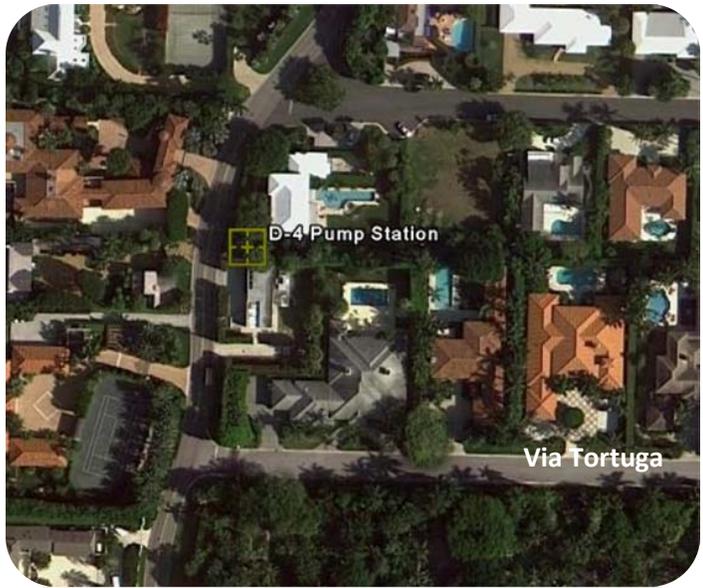
Cost Estimate: \$165,000  
(Design Only)

**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.



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

A F F O R D A B L E T O D A Y  
M A I N T A I N A B L E T O M O R R O W  
S U S T A I N A B L E I N F U T U R E

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



# D-10 PUMP STATION IMPROVEMENTS

## Budget

Cost Estimate: \$130,000  
(Design Only)

## 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.



A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y  
  
M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W  
  
S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
F  
U  
T  
U  
R  
E

*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



# STORMWATER CORRUGATED PIPE REPLACEMENT PROGRAM

## Budget

Cost Estimate: \$467,500

## 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: reduce infiltration to pump stations; reduce sand infiltration and resultant loss in storm drainage efficiency; reduce maintenance costs to remove sand; and eliminates pavement depressions.



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

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y

M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W

S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
F  
U  
T  
U  
R  
E

## Project Schedule

Phase	Time Frame
Design	July – Dec. 2011 & June – August 2013
Procurement	March – August 2012 & August – Sept. 2013
Construction	June – Nov. 2012 & Sept. – Nov. 2013



# D-3 & D-4 PUMP STATIONS ELECTRICAL UPGRADES

## Budget

Cost Estimate: \$509,000

## Project Description

The project will include removal of the existing electrical service and the installation of new service and controls.

## Benefit

This project will provide direct electrical power to the D-3 stormwater pump station and the E-6 & E-7 waste water pump stations pump stations, replacing the current use of only a generator for power.



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

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y

M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W

S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
T  
H  
E  
F  
U  
T  
U  
R  
E

## Project Schedule

Phase	Time Frame
Design	November 2012 – July 2013
Permitting	February 2013 – July 2013
Procurement	July 2013 – August 2013
Construction	September 2013 – November 2013

**TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT  
ACCELERATED CAPITAL IMPROVEMENTS PROGRAM  
FACT SHEET**



# TELEMETRY SYSTEM IMPROVEMENTS

**Budget**

Cost Estimate: \$429,000

**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.

A F F O R D A B L E T O D A Y  
M A I N T A I N A B L E T O M O R R O W  
S U S T A I N A B L E I N F U T U R E

**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	Dec. 2011 – March 2012 & Oct 2012
Procurement	March - July 2012 & Nov. 2012 – Jan. 2013
Construction	February 2013 – July 2013

**TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT  
ACCELERATED CAPITAL IMPROVEMENTS PROGRAM  
FACT SHEET**



# TRAFFIC SIGNAL IMPROVEMENTS

**Budget**  
Cost Estimate: \$444,000

**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.

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y

M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W

S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
F  
U  
T  
U  
R  
E



*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 – Oct. 2011 & July – Nov. 2013



# OCEAN OUTFALL JUNCTION BOX REHABILITATION

**Budget**

Cost Estimate: \$116,000

**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.

A F F O R D A B L E T O D A Y  
M A I N T A I N A B L E T O M O R R O W  
S U S T A I N A B L E I N F U T U R E



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

Project Schedule	
Phase	Time Frame
Design	October 2012 – January 2013
Procurement	April 2013 – June 2013
Construction	September 2012 & June – August 2013



# SUBAQUEOUS FORCE MAIN CROSSING

## Budget

Completed Project Cost:  
\$1,084,022.51

## 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.

## 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.

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y  
  
M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W  
  
S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
F  
U  
T  
U  
R  
E



*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 – November 2011



# NORTH LAKE WAY & TANGIER AVENUE INFRASTRUCTURE IMPROVEMENTS

## Budget

Completed Project Cost:  
\$1,121,042.97

## 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.



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

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y  
  
M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W  
  
S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
F  
U  
T  
U  
R  
E

## Project Schedule

Phase	Time Frame
Design	January 2010 – October 2010
Procurement	April 2011 – July 2011
Construction - Completed	July 2011 – December 2011



# NORTH LAKE WAY & LAURIAN LANE INFRASTRUCTURE IMPROVEMENTS

## Budget

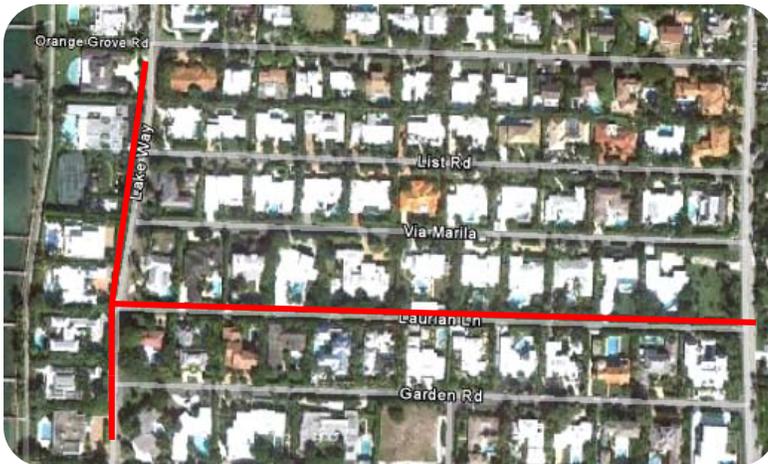
Completed Project Cost:  
\$881,286.08

## 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.

## 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.*

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y  
  
M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W  
  
S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
T  
H  
E  
F  
U  
T  
U  
R  
E

## Project Schedule

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

**TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT  
ACCELERATED CAPITAL IMPROVEMENTS PROGRAM  
FACT SHEET**



## D-4 PIPE REPAIR

### Budget

Completed Project Cost:  
\$10,154  
(Analysis/Design Only)

### Project Description

This project will eliminate infiltration from a stormwater pipe along North Lake Way. This work was included in the Stormwater Corrugated Pipe Replacement Program project.

### 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.



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

A F F O R D A B L E T O D A Y  
M A I N T A I N A B L E T O M O R R O W  
S U S T A I N A B L E I N F U T U R E

### Project Schedule

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

**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: \$6,600,000

*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.

**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.

A F F O R D A B L E T O D A Y  
M A I N T A I N A B L E T O M O R R O W  
S U S T A I N A B L E I N F U T U R E



Project Schedule	
Phase	Time Frame
Design	October 2010 – June 2011
Permitting	November 2010 – March 2011
Procurement	February 2011 – March 2011
Construction	April 2012 – January 2013

**TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT  
ACCELERATED CAPITAL IMPROVEMENTS PROGRAM  
FACT SHEET**



# A-39 to A-7 FORCE MAIN REPLACEMENT

**Budget**

Cost Estimate: \$8,387,000

**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.

**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.

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y

M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W

S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
F  
U  
T  
U  
R  
E



*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 – Nov. 2012 & April - May 2013



# STREET LIGHTING IMPROVEMENTS

## Budget

Cost Estimate: \$1,570,000

## Project Description

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

## Benefit

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

A  
F  
F  
O  
R  
D  
A  
B  
L  
E  
  
T  
O  
D  
A  
Y  
  
M  
A  
I  
N  
T  
A  
I  
N  
A  
B  
L  
E  
  
T  
O  
M  
O  
R  
R  
O  
W  
  
S  
U  
S  
T  
A  
I  
N  
A  
B  
L  
E  
  
I  
N  
F  
U  
T  
U  
R  
E



*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 & June – Nov. 2012



# A-6 to ROYAL POINCIANNA WAY FORCE MAIN LINING

## Budget

Cost Estimate: \$70,000\*  
(Design Only)

## Project Description

This project will line the existing force main from the A-6 sanitary pump station in Lakeside Park to the intersection of Coconut 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.



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

\*Design included in the Sanitary Sewer Force Main Lining project along with the A-6, Coconut Row to South Ocean, Force Main and Barton Ave to Bradley Park Force Main Replacement projects.

A F F O R D A B L E T O D A Y  
M A I N T A I N A B L E T O M O R R O W  
S U S T A I N A B L E I N F U T U R E

## Project Schedule

Phase	Time Frame
Design	February 2013 – July 2013
Procurement	Future
Construction	Future

**TOWN OF PALM BEACH PUBLIC WORKS DEPARTMENT  
ACCELERATED CAPITAL IMPROVEMENTS PROGRAM  
FACT SHEET**



**BARTON AVENUE to BRADLEY PARK FORCE MAIN  
REPLACEMENT**

**Budget**

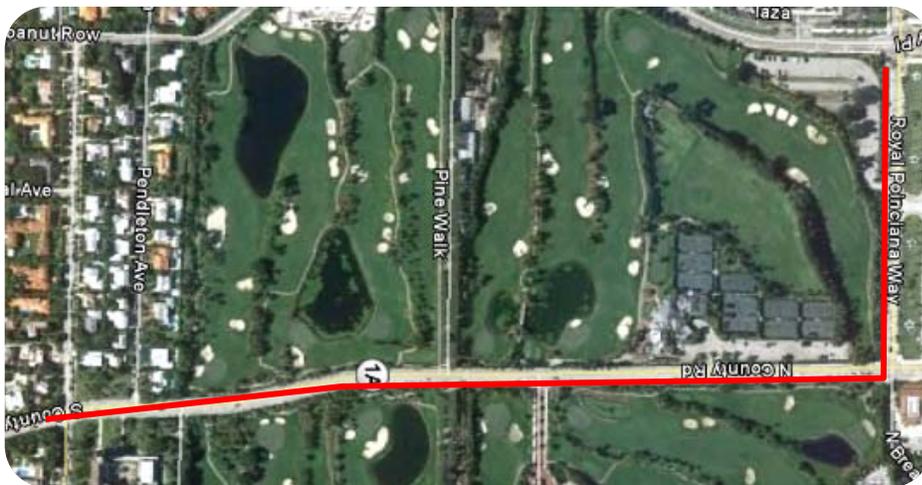
Cost Estimate: See A-6 to Royal Poinciana Way Force Main Replacement

**Project Description**

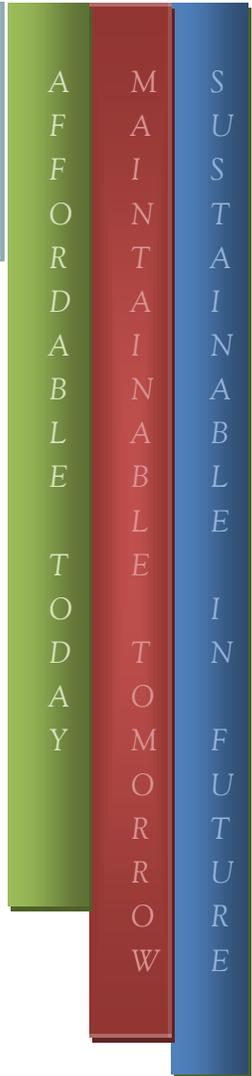
This project will replace two sections of existing 20-inch diameter pre-stressed concrete cylinder force main with a new 20-inch force main between South County Road and Barton Avenue and Royal Poinciana Way and Coconut Row.

**Benefit**

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



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



**Project Schedule**

Phase	Time Frame
Design	February 2013 – July 2013
Procurement	Future
Construction	Future

### Revenue and Expense Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
<b>Revenues</b>						
Interest on Investments	2,104	1,749	200	100	-	-100.00%
Contributions	66,415	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	6,440	-	0.00%
Transfer from Pay-as-you-go CIP Fund (307)	268,685	-	-	-	-	0.00%
Transfer from 2010A Bond Fund (312)	805,956	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,143,160</b>	<b>1,749</b>	<b>200</b>	<b>6,540</b>	<b>-</b>	<b>-100.00%</b>
<b>Expenses</b>						
Transfer to Worth Ave Maintenance Fund (311)	-	41,400	-	-	-	0.00%
Transfer to 2010B Debt Service (206)	-	1,485,000	61,909	61,909	28,563	-53.86%
Projects	2,915,491	151,217	-	-	-	0.00%
<b>TOTALS</b>	<b>2,915,491</b>	<b>1,677,617</b>	<b>61,909</b>	<b>61,909</b>	<b>28,563</b>	<b>-53.86%</b>
Total Revenues						
Over/(Under) Expenses	(1,772,331)	(1,675,868)	(61,709)	(55,369)	(28,563)	
Beginning Fund Equity	3,532,131	1,759,800	83,932	83,932	28,563	
<b>ENDING NET ASSETS</b>	<b>1,759,800</b>	<b>83,932</b>	<b>22,223</b>	<b>28,563</b>	<b>-</b>	

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 FY2014.

## 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.

### Miscellaneous Revenue:

Refund from AT&T.

### 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.

## Expenses

### Transfer to Worth Avenue Maintenance Fund (311):

Additional funds to cover Worth Avenue maintenance costs.

### Transfer to 2010B Debt Service (206):

Retirement of 2010B outstanding debt.

### Projects:

Worth Avenue Construction Project costs.



(This page intentionally left blank)

### Revenue and Expense Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
<b>Revenues</b>						
Transfer from Worth Ave Construction Fund (313)	-	41,400	-	-	-	0.00%
Special Assessment Revenue	989,814	1,068,133	1,130,405	1,000,000	273,261	-75.83%
Interest on Investments	2,907	702	1,000	400	400	-60.00%
Donations/Miscellaneous	3,546	11,003	10,000	12,000	10,000	0.00%
<b>TOTALS</b>	<b>996,267</b>	<b>1,121,238</b>	<b>1,141,405</b>	<b>1,012,400</b>	<b>283,661</b>	<b>-75.15%</b>
<b>Expenses</b>						
Transfer to Debt Service 2010B (206)	865,163	864,300	779,800	779,800	-	-100.00%
Maintenance Costs	89,121	182,280	217,036	217,036	211,125	-2.72%
<b>TOTALS</b>	<b>954,284</b>	<b>1,046,580</b>	<b>996,836</b>	<b>996,836</b>	<b>211,125</b>	<b>-78.82%</b>
Total Revenues						
Over/(Under) Expenses	41,983	74,658	144,569	15,564	72,536	
Beginning Fund Equity	52,594	94,577	169,235	169,235	184,799	
<b>ENDING NET ASSETS</b>	<b>94,577</b>	<b>169,235</b>	<b>313,804</b>	<b>184,799</b>	<b>257,335</b>	

### Revenues

#### Transfer from Worth Avenue Construction Fund:

Remaining balances to be transferred from the Worth Avenue Construction Fund.

#### Special Assessment Revenue:

Non Ad Valorem Revenue collected from property owners for Worth Avenue special assessments.

#### Interest on Investments:

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

#### Donations/Miscellaneous:

Represents donations received for Worth Avenue items.

### Expenses

#### Transfer to Debt Service 2010B Fund (206):

Annual debt service on 2010B Revenue Bonds. Decrease is related to the redemption of a portion of the Worth Avenue bonds on 1/1/12.

#### Maintenance Costs:

Annual maintenance costs for Worth Avenue.



(This page intentionally left blank)

**RECREATION ENTERPRISE FUND - 403**

The goal of the Recreation Department is to provide outstanding recreational opportunities, excellent customer service, and safe, well-maintained facilities at the Town Docks, Palm Beach Par 3 Golf Course, Seaview Park and Phipps Ocean Park Tennis Centers, and the Recreation Center.

**Revenue and Expense Summary**

	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2013</b>	<b>FY2014</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Change</b>
<b>Revenues</b>						
Marina	2,776,210	2,925,226	3,237,500	3,004,600	3,189,000	-1.50%
Par 3	934,186	914,333	1,069,000	940,800	1,200,000	12.25%
Tennis	211,979	220,900	243,300	219,600	241,600	-0.70%
Recreation Center	354,811	338,837	355,000	339,100	350,700	-1.21%
Investment Earnings	26,922	13,211	16,500	3,100	3,100	-81.21%
Miscellaneous Revenue	31,672	3,006	2,250,000	3,055,000	-	-100.00%
<b>TOTALS</b>	<b>4,335,780</b>	<b>4,415,513</b>	<b>7,171,300</b>	<b>7,562,200</b>	<b>4,984,400</b>	<b>-30.50%</b>
<b>Expenses</b>						
Salaries and Wages	1,226,627	1,245,692	1,296,582	1,230,227	1,297,374	0.06%
Employee Benefits	625,654	424,518	478,478	478,963	507,874	6.14%
Contractual	1,022,442	1,037,479	1,148,650	1,139,827	1,229,400	7.03%
Commodities	204,215	215,396	231,700	238,547	246,900	6.56%
Capital Equipment	-	-	116,648	151,648	80,200	-31.25%
Other	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>3,078,938</b>	<b>2,923,085</b>	<b>3,272,058</b>	<b>3,239,212</b>	<b>3,361,748</b>	<b>2.74%</b>
Operating Revenues						
Over/(Under) Expenses	1,256,842	1,492,428	3,899,242	4,322,988	1,622,652	
Capital Expenses	(12,828)	(154,561)	(2,250,000)	(3,337,339)	-	
Depreciation	(529,972)	(523,507)	(515,000)	(515,000)	(597,900)	
Gain/(Loss) on disposal of fixed assets	(200)	-	-	-	-	
Transfer to General Fund	(764,338)	(800,000)	(885,000)	(885,000)	(885,000)	
Transfer to Debt Service	1	(124,238)	(128,000)	(128,000)	(126,300)	
Contingency	-	-	(235,600)	-	(249,220)	
<b>TOTAL REVENUES</b>						
<b>OVER/(UNDER) EXPENSES</b>	<b>(50,495)</b>	<b>(109,878)</b>	<b>(114,358)</b>	<b>(542,351)</b>	<b>(235,768)</b>	

	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
Full Time Equivalent Employees	27.480	25.710	18.575	18.553

Change in FTEs:

- Reallocation of Public Works employees
- -.75 Equipment Operator
- +.75 Office Assistant I

**PROGRAM: MARINA**

Located at Lake Drive Park, the Town Marina has three main docks with a total of 88 slips. Slips are leased annually, seasonally, monthly, or daily. The docks provide berthing for power and sail yachts up to 260' in length.

The marina property offers a variety of amenities - three dock buildings, a waste oil collection site, electrical service panels for all vessels, fresh water, WiFi, cable TV and telephone services, Captain's lounge and showers, sewage pump-out systems, and security.

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

**Revenue and Expense Summary**

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
<b>Revenues</b>						
Annual Leases	2,119,591	2,202,844	2,415,000	2,285,700	2,403,000	-0.50%
Seasonal Leases	173,898	229,991	210,000	254,500	245,000	16.67%
Transient Rental	392,698	406,226	525,000	365,700	450,000	-14.29%
Electricity	87,568	69,204	85,000	93,000	85,000	0.00%
Waiting List Applic Fee	-	600	500	400	500	0.00%
Ice Sales	196	233	200	200	200	0.00%
Interest on Dock						
Replacement Reserve	390	15,507	1,000	4,500	4,500	350.00%
Sales Tax Commissions	481	550	400	500	400	0.00%
Miscellaneous Revenue	1,388	71	400	100	400	0.00%
<b>TOTALS</b>	<b>2,776,210</b>	<b>2,925,226</b>	<b>3,237,500</b>	<b>3,004,600</b>	<b>3,189,000</b>	<b>-1.50%</b>
<b>Expenses</b>						
Salaries and Wages	104,753	168,776	150,606	143,106	158,836	5.46%
Employee Benefits	99,246	67,529	63,797	63,797	70,155	9.97%
Contractual	525,876	542,332	616,950	620,479	620,300	0.54%
Commodities	5,715	6,268	11,300	12,472	11,800	4.42%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>735,590</b>	<b>784,905</b>	<b>842,653</b>	<b>839,854</b>	<b>861,091</b>	<b>2.19%</b>
Operating Revenues						
Over/(Under) Expenses	2,040,620	2,140,321	2,394,847	2,164,746	2,327,909	

**Revenue****Annual Leases:**

This category represents revenue from vessels under an annual lease at the Town Docks. Variance due to overestimation of anticipated revenue in FY13.

**Seasonal Leases:**

This category represents revenue from vessels under a seasonal lease at the Town Docks. Increase is due to proposed fee increases and a shift from annual to seasonal contracts.

**Transient Rental:**

This category represents revenue from transient vessels (those staying on a daily or monthly rate without a long term lease). Variance due to overestimation of anticipated revenue in FY13.

**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.

**Employee Benefits:**

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

**Contractual:**

Variance due to anticipated increase in cost of services.

**Commodities:**

Variance due to anticipated increase in supply costs.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Assistant Director	-	-	0.500	-	-
Dockmaster	1.000	1.000	1.000	1.000	1.000
Assistant Dockmaster	1.000	-	-	-	-
Seasonal Dock Attendant	1.450	1.480	2.120	1.500	1.500
Public Works Employees	0.180	0.150	0.150	0.130	0.131
	3.630	2.630	3.770	2.630	2.631

**PROGRAM: GOLF COURSE**

The Par 3 Golf Course is a scenic and challenging facility, featuring holes which range up to 211 yards. The new clubhouse, expected to be open in January 2014, will offer a full-service pro shop and food and beverage services. There is a staff of qualified PGA instructors who conduct adult and junior clinics and private lessons. The Par 3 hosts outings, tournaments, and league play. The maintenance building is located on the west side of South Ocean Blvd.

The Golf Course Manager is responsible for daily supervision of the golf course with the assistance of the Superintendent, Facility Supervisor and a variety of full, part-time and contractual labor service employees. The Manager also administers the golf instruction services contract. The cost recovery goal for golf is 100%. Revenues are generated through green fees, merchandise sales, cart rentals, club rentals, practice range, and teaching services.

**Revenue and Expense Summary**

	FY2011	FY2012	FY2013	FY2013	FY2014	%
	Actual	Actual	Budget	Projected	Budget	Change
<b>Revenues</b>						
Golf Teaching Services	26,314	17,866	28,000	23,200	29,000	3.57%
Resident Pass Fees	9,337	9,863	10,600	13,400	12,000	13.21%
Non-resident Pass Fees	5,354	3,908	6,100	5,600	6,300	3.28%
12 Play Pass - Regular Rate	5,390	9,813	10,000	6,600	10,000	0.00%
12 Play Pass - Guest/Hotel Rate	3,500	7,590	8,000	4,300	8,000	0.00%
12 Play Pass - Resident Rate	3,200	7,500	8,000	4,800	9,000	12.50%
Greens Fees - Regular Rate	309,336	288,379	335,000	298,900	335,000	0.00%
Greens Fees - Guest/Hotel Rate	43,715	35,365	47,000	26,700	47,000	0.00%
Greens Fees - Resident Rate	121,731	121,547	163,000	133,500	158,000	-3.07%
Merchandise Sales	62,386	69,317	70,500	65,600	80,500	14.18%
Food and Beverage Sales	7,242	19,103	15,000	19,200	115,000	666.67%
Riding Cart Rental	128,659	128,747	130,000	131,700	135,000	3.85%
Pull Cart Rental	23,396	19,024	26,000	20,900	27,000	3.85%
Club Rentals	21,959	24,671	25,000	27,900	29,000	16.00%
Driving Range	72,970	63,421	85,700	66,500	90,700	5.83%
Driving Range - 10 bucket program	9,420	8,940	11,000	8,400	13,000	18.18%
Programs and Special Events	5,253	7,052	5,900	11,000	10,000	69.49%
Visiting Pro Program	768	-	-	-	-	0.00%
Golf Outings	13,856	14,640	10,000	17,600	15,000	50.00%
Gift Certificates Sold	244	1,600	6,500	1,600	1,600	-75.38%
Maint. And Improvement Fee	57,900	53,366	65,500	50,800	67,500	3.05%
Sales Tax Commission	166	-	200	200	200	0.00%
Vending Machine Commission	1,557	1,633	1,700	2,100	700	-58.82%
Interest Income - Par 3 Renovation	-	-	-	-	-	0.00%
Miscellaneous Revenue	533	988	300	300	500	66.67%
<b>TOTALS</b>	<b>934,186</b>	<b>914,333</b>	<b>1,069,000</b>	<b>940,800</b>	<b>1,200,000</b>	<b>12.25%</b>

## Revenue and Expense Summary

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
<b>Expenses</b>						
Salaries and Wages	342,645	375,264	368,085	355,998	352,610	-4.20%
Employee Benefits	143,421	117,814	145,356	145,673	130,147	-10.46%
Contractual	243,668	262,690	282,600	274,044	332,400	17.62%
Commodities	148,329	162,964	160,900	162,175	176,100	9.45%
Capital Outlay	-	-	84,648	84,648	-	-100.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>878,063</b>	<b>918,732</b>	<b>1,041,589</b>	<b>1,022,538</b>	<b>991,257</b>	<b>-4.83%</b>
Operating Revenues Over/(Under)						
Expenses	56,123	(4,399)	27,411	(81,738)	208,743	

**Revenue****Golf Teaching Services:**

Percentage of lesson fees taught by contracted Golf Pros. Variance reflects anticipated increase in business due to the additional teaching pros.

**Resident Permit Fees:**

Fee paid by resident for annual pass. Anticipated growth in play due to opening of new clubhouse.

**Non-resident Permit Fees:**

Fee paid by non-resident for annual pass. Anticipated growth in play due to opening of new clubhouse.

**12 Play Pass – Regular Rate:**

Fee paid for 12 play multi use pass by non-resident.

**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. Variance due to overestimation of anticipated revenue in FY13.

**Greens Fees – Regular Rate:**

Fee paid for daily play by non-residents.

**Greens Fees – Guest/Hotel Rate:**

Fee paid for daily play by a guest of resident or guest of a partner hotel.

**Greens Fees – Resident Rate:**

Fee paid for daily play by Palm Beach resident. Variance due to overestimation of anticipated revenue in FY13.

**Merchandise Sales:**

This figure represents revenue for merchandise sales in the pro shop. Variance is due to anticipated increased sales in new clubhouse.

**Food and Beverage Sales:**

Increase reflects the agreement for a food and beverage contractor beginning January 2014 with the completion of the new clubhouse.

**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 anticipated participation increases.

**Club Rentals:**

Fee paid for use of Town owned rental clubs. Variance due to anticipated participation increases.

**Driving Range:**

Fee paid for use of golf balls on driving range. Variance due to anticipated participation increases.

**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 number of events and marketing efforts, and anticipated participation increase.

**Golf Outings:**

Revenue from pre-arranged golf outings. Variance is due to anticipated increase in participation through additional marketing efforts.

**Gift Certificates Sold:**

This is a pass through account that is offset by an account for gift certificates redeemed. Actual revenue received is reported in accounts where it is spent. (i.e. green fees)

**Maintenance and Improvement Fee:**

Fee paid per round of golf for maintenance and improvement fund for the golf course. Variance due to anticipated participation increases.

**Sales Tax Commission:**

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

**Vending Machine Commission:**

All vending machine commission revenue. In January 2014, these services will be taken over by food and beverage contractor.

**Expenses****Salaries and Wages:**

The proposed budget for salaries and wages includes performance based merit pay increases. This decrease reflects the elimination of a .75 Equipment Operator position.

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan. This decrease reflects the elimination of a .75 FTE Equipment Operator position and an employee entering the DROP.

**Contractual:**

Variance due to anticipated increase in cost of services.

**Commodities:**

Variance due to anticipated increase in supply costs.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
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	0.750	0.750	1.150	1.200	0.450
Golf Laborer	0.250	-	-	-	-
Registration Clerk I / PAR 3	3.420	3.300	1.260	0.400	0.400
Golf Course Associate	-	-	-	-	0.259
Golf Course Attendant	-	-	0.500	0.775	0.516
Public Works Employees	0.170	0.140	0.140	0.070	0.081
	8.590	8.190	7.050	6.445	5.706

**PROGRAM: TENNIS**

The Tennis program offers drop-in play, lessons, clinics, mixers, tournaments, special events, and league play for children and adults throughout the year. A total of thirteen (13) Hydrogrid Hartru tennis courts are provided at the Seaview Park and Phipps Ocean Park Tennis Centers. A contractual Head Tennis Professional coordinates the teaching services at both facilities, as well as the retail concession for tennis related merchandise. Assistant Tennis Instructors are hired and compensated by the Head Tennis Professional.

The tennis program is supervised by the Assistant Recreation Director. Daily operations are managed by the Facility Supervisor, with assistance from a Facility Assistant and part time staff. Recreation maintenance personnel provide routine tennis court maintenance services.

**Revenue and Expense Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
<b>Revenues</b>						
Daily Tennis Court Fees	45,520	45,324	52,600	43,700	51,000	-3.04%
Annual Pass Tennis Court Fees	72,933	60,273	73,000	61,000	72,000	-1.37%
12 Play Pass	19,839	21,034	22,800	21,000	22,000	-3.51%
Tennis Mixers	6,421	4,733	6,700	5,500	6,300	-5.97%
Tennis Pro Admin. Fees	12,000	12,400	13,200	13,200	13,200	0.00%
Tennis Teaching Services-Town Share	44,624	53,294	52,500	54,000	54,000	2.86%
Facility Rental Fees	-	13,595	11,000	11,000	11,500	4.55%
Maintenance & Improvement Fee	7,972	7,449	8,800	7,200	8,500	-3.41%
Merchandise Sales-Town Share	2,670	2,798	2,700	3,000	3,100	14.81%
<b>TOTALS</b>	<b>211,979</b>	<b>220,900</b>	<b>243,300</b>	<b>219,600</b>	<b>241,600</b>	<b>-0.70%</b>
<b>Expenses</b>						
Salaries and Wages	239,898	168,909	198,524	191,333	198,927	0.20%
Employee Benefits	152,423	69,208	80,442	80,559	87,447	8.71%
Contractual	41,536	37,235	51,600	47,804	45,900	-11.05%
Commodities	11,534	10,956	12,100	12,100	10,500	-13.22%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>445,391</b>	<b>286,308</b>	<b>342,666</b>	<b>331,796</b>	<b>342,774</b>	<b>0.03%</b>
Operating Revenues Over/(Under) Expenses	(233,412)	(65,408)	(99,366)	(112,196)	(101,174)	

**Revenues****Daily Tennis Court Fees:**

All revenues related to daily court reservations at tennis facilities. Variance due to overestimation of anticipated revenue in FY13.

**Annual Tennis Court Fees:**

All revenues related to annual tennis facility passes. Variance due to overestimation of anticipated revenue in FY13, and 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 overestimation of anticipated revenue in FY13.

**Tennis Tournament:**

Fee paid for participation in various tournaments and special events. Variance due to overestimation of anticipated participation in FY13.

**Tennis Pro Admin Fees:**

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

**Tennis Teaching Services:**

Fee paid to the Town for the use of the courts during lessons as part of Tennis pro contract. Variance due to anticipated 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 overestimation of anticipated participation in FY13.

**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 the health insurance program and the hybrid pension plan.

**Contractual:**

Decrease due to overestimation of anticipated costs in FY13.

**Commodities:**

Decrease due to overestimation of anticipated costs in FY13.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Assistant Director	0.500	0.500	0.250	0.250	0.250
Tennis Facility Supervisor	2.000	2.000	1.000	1.000	1.000
Maintenance Worker/Tennis	1.000	1.000	0.500	0.500	0.500
Tennis Facility Assistant	1.000	1.000	1.000	1.000	1.000
General Maintenance Worker	0.200	0.200	-	-	-
Registration Clerk I / Tennis	1.600	1.600	1.650	0.320	0.320
Laborer	-	-	0.100	-	-
Public Works Employees	0.100	0.090	0.090	0.080	0.117
	6.400	6.390	4.590	3.150	3.187

**PROGRAM: RECREATION CENTER**

The Recreation Center offers recreational programs to the residents and visitors of Palm Beach. Examples of adult programs offered include a variety of fitness/wellness, foreign languages, art, dancing, and technology. Youth programs include athletics, arts & crafts, dance, self defense, pre-school programs and a variety of other instructional/enrichment classes. In addition to these activities, an after school program and day camps are offered, along with special events. The Recreation Center program also manages the maintenance of the Seaview Park amenities. This includes the coordination, monitoring, and oversight of daily maintenance, preventative maintenance, and special projects.

The Recreation Center is managed by the Assistant Recreation Director. Daily operations are overseen by two Recreation Supervisors who supervise a variety of part-time and contractual staff, in planning, implementing, and evaluating the maintenance, programs and events.

**Revenue and Expense Summary**

	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2013</b>	<b>FY2014</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Change</b>
<b>Revenues</b>						
Youth Program Fees	324,183	310,048	324,900	309,000	320,000	-1.51%
Facility Rental Fees	1,724	475	1,000	200	1,000	0.00%
Adult Program Fees	26,102	26,393	26,400	27,900	27,000	2.27%
Promotional Merchandise	1,420	1,184	1,400	1,100	1,400	0.00%
Seaview Park Concession	1,382	737	1,300	900	1,300	0.00%
<b>TOTALS</b>	<b>354,811</b>	<b>338,837</b>	<b>355,000</b>	<b>339,100</b>	<b>350,700</b>	<b>-1.21%</b>
<b>Expenses</b>						
Salaries and Wages	260,488	282,597	338,848	299,253	312,487	-7.78%
Employee Benefits	120,947	80,467	98,387	98,431	101,865	3.54%
Contractual	201,486	184,305	189,600	189,600	221,300	16.72%
Commodities	34,508	30,540	44,600	44,600	45,000	0.90%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>617,429</b>	<b>577,909</b>	<b>671,435</b>	<b>631,884</b>	<b>680,652</b>	<b>1.37%</b>
Operating Revenues						
Over/(Under) Expenses	(262,618)	(239,072)	(316,435)	(292,784)	(329,952)	

**Revenues****Youth Program Fees:**

All revenues related to fees paid for a variety of youth programs. Variance due to overestimation of anticipated revenue in FY13.

**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.

**Promotional Merchandise:**

All revenues related to sales of promotional merchandise.

**Seaview Park Concession:**

Revenues from vending machines at Seaview Park.

**Expenses****Salaries and Wages:**

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

**Employee Benefits:**

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

**Contractual:**

Variance due to underestimation of anticipated costs in FY13 and anticipated increase in cost of services.

**Commodities:**

Variance due to anticipated increase in supply costs.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Assistant Director	0.500	0.500	0.250	0.250	0.250
Recreation Supervisor	2.000	2.000	2.000	2.000	2.000
Maintenance Worker/Tennis	-	-	0.500	0.500	0.500
General Maintenance Worker	0.800	0.800	-	-	-
Activity Leader	3.700	3.700	3.440	1.000	1.000
Laborer	-	-	0.300	-	-
Bus Driver	-	-	0.480	-	-
Registration Clerk	-	-	0.160	-	-
Public Works Employees	0.300	0.270	0.270	0.200	0.129
	7.300	7.270	7.400	3.950	3.879

**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**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
Salaries and Wages	278,843	250,146	240,519	240,537	274,514	14.13%
Employee Benefits	109,617	89,500	90,496	90,503	118,260	30.68%
Contractual	9,876	10,917	7,900	7,900	9,500	20.25%
Commodities	4,129	4,668	2,800	7,200	3,500	25.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>402,465</b>	<b>355,231</b>	<b>341,715</b>	<b>346,140</b>	<b>405,774</b>	<b>18.75%</b>

**Salaries and Wages:**

The budget for salaries and wages includes performance based merit pay increases. This increase reflects the re-assignment of a .75 Equipment Operator position at the Par 3 Golf Course to an Office Assistant I position in Administration, to provide support to the Department.

**Employee Benefits:**

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

**Contractual:**

Variance due to anticipated increase in cost of services, and underestimated expenses in FY13.

**Commodities:**

Variance due to anticipated increase in supply costs, and underestimated expenses in FY13.

<b>Full Time Equivalent Employees</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
Director of Recreation and Special Projects	1.000	1.000	0.900	0.900	0.900
Assistant Director of Recreation	1.000	1.000	1.000	0.500	0.500
Office Assistant I	-	-	-	-	0.750
Office Manager	1.000	1.000	1.000	1.000	1.000
	<b>3.000</b>	<b>3.000</b>	<b>2.900</b>	<b>2.400</b>	<b>3.150</b>

**PROGRAM: CAPITAL PROGRAM**

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

**Expense Summary**

	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2013</b>	<b>FY2014</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Change</b>
<b>Expenses</b>						
Projects	12,828	154,561	2,250,000	3,337,339	-	-100.00%
<b>TOTALS</b>	<b>12,828</b>	<b>154,561</b>	<b>2,250,000</b>	<b>3,337,339</b>	<b>-</b>	<b>-100.00%</b>

**Expenses**

No new Capital Projects planned for FY2014.

**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.

<b>Expense Summary</b>					
	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2013</b>	<b>FY2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
Depreciation	529,972	523,507	515,000	515,000	597,900
<b>TOTALS</b>	<b>529,972</b>	<b>523,507</b>	<b>515,000</b>	<b>515,000</b>	<b>597,900</b>

**Program: Equipment Replacement**

The Equipment Replacement program was established to provide a means to replace equipment when the end of the useful life has been reached. Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to keep. Annually, depreciation is budgeted based on the economic life and the replacement cost of the equipment utilized by the fund. These funds are set aside in a reserve to fund future purchases of equipment.

Depreciation for the fixed assets is calculated using the straight line method which takes the estimated replacement cost less anticipated salvage value divided by the expected useful life of the asset. The established asset value threshold for inclusion in the program is \$2,500 for fixed assets.

**Expense Summary**

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
Capital Outlay	-	-	32,000	67,000	80,200	150.63%
<b>TOTALS</b>	-	-	32,000	67,000	80,200	150.63%

**Budgeted Purchases:**

SUV	19,000
Tractor	17,600
Aerifier	19,700
Spray Rig	23,900
	<u>80,200</u>



(This page intentionally left blank)

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 11, 2013

---

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Jay Boodheshwar, Director of Recreation and Special Projects

Re: Fiscal Year 2014 Recreation Department Fee Schedule  
**Resolution No. 104-2013**

Date: June 21, 2013

---

## **STAFF RECOMMENDATION**

Staff recommends the approval of Resolution No. 104-2013, amending Recreation Department fees as outlined in Exhibits I – VII, dated June 20, 2013, and granting authority to the Director of Recreation and Special Projects to modify daily tennis and golf fees, when necessary, to fill underused times and promote specials to attract new play.

## **GENERAL INFORMATION**

### **Fee Schedule**

The proposed fee schedule for FY2014 includes charges for the Town Docks, Par 3 Golf Course, Recreation Center, and Tennis Facilities. The budget proposal and fee schedules were reviewed by the Recreation Advisory Commission at their May 1, 2013, meeting, and recommended for approval.

Staff has proposed several fee changes for the Town Docks and Tennis facilities. The requested fee changes include increases at the Town Docks for most slip sizes and decreases to nonresident tennis fees. There are no proposed changes to the Par 3 Golf Course and Recreation Center fees. The fee changes are balanced between maintaining our competitive market position and growing participation. Growth in participation continues to be a significant part of the strategy for increasing revenue. The anticipated growth in participation is expected to result in an overall increase to revenue.

Tennis revenue projections are slightly lower for FY14. In an effort to grow participation and to increase level of competition (as requested by our current customers), it is recommended the adult and family nonresident annual fees be decreased approximately 15%, with minor adjustments made to other nonresident fees (annual junior and daily drop-in rates).

Recreation Center revenues are also expected to be slightly lower. Although several new and enhanced programs have been planned and recently implemented, FY13 revenues were over

estimated. Modest fee increases to individual activities will be in effect for the upcoming fiscal year, but staff is not recommending changes to building rental rates.

Projected Town Docks revenues for FY14 are lower to correct for an over estimation in FY13. Staff is recommending a 2% increase for most fees, with the exception of annual and seasonal 50' and 60' sites. While the Town Docks has not attained 100% occupancy in recent years, the proposed fee increases will maintain our place in the area market and will not hinder our pursuit of achieving 100% occupancy with long-term leases in the coming years.

Staff is not recommending increases for the Par 3 Golf Course. It is expected with the addition of the new clubhouse, play will increase, which in turn will increase revenue. The food and beverage operations in the clubhouse will also be a new source of revenue.

### **Fee Surveys**

Annual surveys of similar municipal and privately owned public facilities were completed to compare rates to those we charge at our facilities. As outlined in the attached surveys, our rates remain quite competitive. For tennis, even with the proposed decreases for nonresident fees, we are near the top for most rates. The golf course rates are at the top of the market for similar size facilities, and just slightly less than half of upscale public courses surveyed. Rates for dockage at the Town Docks remain very competitive and are not at the top of the market. The rates shown for area competitors are rack rates, which will likely be discounted to lure customers.

### **Authorization to Modify Fees**

Consistent with previous years, staff is requesting authorization to modify fees when necessary to maximize play at the golf course and tennis facilities. To fill underused court times, tee times and promote new play, staff may find it necessary to offer specials from time to time. Special offers would be used only when necessary and will be consistent with industry practices. Having this flexibility has proven to be very beneficial, particularly at the golf course, as the response to e-specials and other promotions continue to be received favorably.

### **TOWN ATTORNEY REVIEW**

Resolution No. 104-2013 is a standard resolution which the Town Attorney has previously approved for legal form and sufficiency.

#### Attachments

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

**RESOLUTION NO. 113-2013**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING RECREATION DEPARTMENT FEES FOR FISCAL YEAR 2014 AND GRANTING AUTHORITY TO THE DIRECTOR OF RECREATION AND SPECIAL PROJECTS TO MODIFY DAILY TENNIS AND GOLF FEES, WHEN NECESSARY, TO MAXIMIZE REVENUE DURING UNDERUSED TIMES.**

\* \* \* \* \*

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1: The attached list of Recreation Department fees and effective dates, as listed on Exhibits I – VII, dated June 20, 2013, incorporated by reference as part of this resolution are hereby adopted.

Section 2: The Director of Recreation and Special Projects is authorized to modify daily tennis and golf fees, when necessary, to fill underused times and promote specials in an attempt to attract new play and maximize revenue for the tennis and golf divisions.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 11<sup>th</sup> day of July 2013.

\_\_\_\_\_  
Gail L. 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

## Recreation Department - FY 2014 Proposed Fee Schedule

### Exhibit I - Town Docks

Rates include "per foot" and "total fee"

Annual Lease (December 1 - November 30)					
Slip Size	FY-2013		Slip Size	FY-2014	
	Per Foot	Total		Per Foot	Total
50	\$ 0.96	\$ 17,520.00	50	\$ 0.96	\$ 17,520.00
60	\$ 0.96	\$ 21,024.00	60	\$ 0.96	\$ 21,024.00
80	\$ 1.00	\$ 29,200.00	80	\$ 1.02	\$ 29,784.00
100	\$ 1.04	\$ 37,960.00	100	\$ 1.06	\$ 38,690.00
110	\$ 1.04	\$ 41,756.00	110	\$ 1.06	\$ 42,559.00
120	\$ 1.08	\$ 47,304.00	120	\$ 1.10	\$ 48,180.00
130	\$ 1.08	\$ 51,246.00	130	\$ 1.10	\$ 52,195.00
150	\$ 1.11	\$ 60,772.50	150	\$ 1.13	\$ 61,867.50
160	\$ 1.11	\$ 64,824.00	160	\$ 1.13	\$ 65,992.00
172	\$ 1.13	\$ 70,941.40	172	\$ 1.15	\$ 72,197.00
262	\$ 1.13	\$ 108,061.90	262	\$ 1.15	\$ 109,974.50

Seasonal Lease (November 1 - April 30)					
Slip Size	FY-2013		Slip Size	FY-2014	
	Per Foot	Total		Per Foot	Total
50	\$ 1.56	\$14,040.00	50	\$ 1.56	\$14,040.00
60	\$ 1.56	\$16,848.00	60	\$ 1.56	\$16,848.00
80	\$ 1.64	\$23,616.00	80	\$ 1.67	\$24,048.00
100	\$ 1.70	\$30,600.00	100	\$ 1.73	\$31,140.00
110	\$ 1.70	\$33,660.00	110	\$ 1.73	\$34,254.00
120	\$ 1.76	\$38,016.00	120	\$ 1.79	\$38,664.00
130	\$ 1.76	\$41,184.00	130	\$ 1.79	\$41,886.00
150	\$ 1.80	\$48,600.00	150	\$ 1.84	\$49,680.00
160	\$ 1.80	\$51,840.00	160	\$ 1.84	\$52,992.00
172	\$ 1.84	\$56,966.40	172	\$ 1.88	\$58,204.80
262	\$ 1.84	\$86,774.40	262	\$ 1.88	\$88,660.80

June 20, 2013

**Recreation Department - FY 2014 Proposed Fee Schedule  
Exhibit II - Town Docks**

<b>Transient Winter Daily (November 1 - May 14)</b>					
<b>Slip Size</b>	<b>FY-2013</b>		<b>Slip Size</b>	<b>FY-2014</b>	
	<b>Per Foot</b>	<b>Total</b>		<b>Per Foot</b>	<b>Total</b>
50	\$ 2.82	\$ 141.00	50	\$ 2.87	\$ 143.50
60	\$ 2.82	\$ 169.20	60	\$ 2.87	\$ 172.20
80	\$ 2.84	\$ 227.20	80	\$ 2.89	\$ 231.20
100	\$ 2.96	\$ 296.00	100	\$ 3.01	\$ 301.00
110	\$ 2.96	\$ 325.60	110	\$ 3.01	\$ 331.10
120	\$ 3.00	\$ 360.00	120	\$ 3.06	\$ 367.20
130	\$ 3.00	\$ 390.00	130	\$ 3.06	\$ 397.80
150	\$ 3.06	\$ 459.00	150	\$ 3.12	\$ 468.00
160	\$ 3.06	\$ 489.60	160	\$ 3.12	\$ 499.20
172	\$ 3.06	\$ 526.32	172	\$ 3.12	\$ 536.64
262	\$ 3.06	\$ 801.72	262	\$ 3.12	\$ 817.44

<b>Transient Winter Monthly (November 1 - May 14)</b>					
<b>Slip Size</b>	<b>FY-2013</b>		<b>Slip Size</b>	<b>FY-2014</b>	
	<b>Per Foot</b>	<b>Total</b>		<b>Per Foot</b>	<b>Total</b>
50	\$ 1.94	\$ 2,910.00	50	\$ 1.98	\$ 2,970.00
60	\$ 1.94	\$ 3,492.00	60	\$ 1.98	\$ 3,564.00
80	\$ 1.99	\$ 4,776.00	80	\$ 2.03	\$ 4,872.00
100	\$ 1.99	\$ 5,970.00	100	\$ 2.03	\$ 6,090.00
110	\$ 1.99	\$ 6,567.00	110	\$ 2.03	\$ 6,699.00
120	\$ 2.04	\$ 7,344.00	120	\$ 2.08	\$ 7,488.00
130	\$ 2.04	\$ 7,956.00	130	\$ 2.08	\$ 8,112.00
150	\$ 2.09	\$ 9,405.00	150	\$ 2.13	\$ 9,585.00
160	\$ 2.09	\$ 10,032.00	160	\$ 2.13	\$ 10,224.00
172	\$ 2.14	\$ 11,042.40	172	\$ 2.18	\$ 11,248.80
262	\$ 2.14	\$ 16,820.40	262	\$ 2.18	\$ 17,134.80

June 20, 2013

**Recreation Department - FY 2014 Proposed Fee Schedule  
Exhibit III - Town Docks**

<b>Transient Summer Daily (May 15 - October 31)</b>					
<b>Slip Size</b>	<b>FY- 2013</b>		<b>Slip Size</b>	<b>FY- 2014</b>	
	<b>Per Foot</b>	<b>Total</b>		<b>Per Foot</b>	<b>Total</b>
50	\$ 1.49	\$ 74.50	50	\$ 1.51	\$ 75.50
60	\$ 1.49	\$ 89.40	60	\$ 1.51	\$ 90.60
80	\$ 1.62	\$ 129.60	80	\$ 1.65	\$ 132.00
100	\$ 1.69	\$ 169.00	100	\$ 1.72	\$ 172.00
110	\$ 1.69	\$ 185.90	110	\$ 1.72	\$ 189.20
120	\$ 1.71	\$ 205.20	120	\$ 1.74	\$ 208.80
130	\$ 1.71	\$ 222.30	130	\$ 1.74	\$ 226.20
150	\$ 1.74	\$ 261.00	150	\$ 1.77	\$ 265.50
160	\$ 1.74	\$ 278.40	160	\$ 1.77	\$ 283.20
172	\$ 1.75	\$ 301.00	172	\$ 1.78	\$ 306.16
262	\$ 1.75	\$ 458.50	262	\$ 1.78	\$ 466.36

<b>Transient Summer Monthly (May 15 - October 31)</b>					
<b>Slip Size</b>	<b>FY-2013</b>		<b>Slip Size</b>	<b>FY-2014</b>	
	<b>Per Foot</b>	<b>Total</b>		<b>Per Foot</b>	<b>Total</b>
50	\$ 1.24	\$ 1,860.00	50	\$ 1.26	\$ 1,890.00
60	\$ 1.24	\$ 2,232.00	60	\$ 1.26	\$ 2,268.00
80	\$ 1.26	\$ 3,024.00	80	\$ 1.28	\$ 3,072.00
100	\$ 1.33	\$ 3,990.00	100	\$ 1.35	\$ 4,050.00
110	\$ 1.33	\$ 4,389.00	110	\$ 1.35	\$ 4,455.00
120	\$ 1.34	\$ 4,824.00	120	\$ 1.36	\$ 4,896.00
130	\$ 1.34	\$ 5,226.00	130	\$ 1.36	\$ 5,304.00
150	\$ 1.36	\$ 6,120.00	150	\$ 1.39	\$ 6,255.00
160	\$ 1.36	\$ 6,528.00	160	\$ 1.39	\$ 6,672.00
172	\$ 1.37	\$ 7,069.20	172	\$ 1.40	\$ 7,224.00
262	\$ 1.37	\$ 10,768.20	262	\$ 1.40	\$ 11,004.00

<b>Group (Flotilla) Rate</b>		
<b>Slip Size</b>	<b>FY-2013</b>	<b>FY-2014</b>
NA	10% Off Prevailing	10% Off Prevailing
<b>Waiting List Deposit</b>		
	<b>FY-2013</b>	<b>FY-2014</b>
N/A	\$100.00	\$100.00

- All fees listed do not include sales tax.

June 20, 2013

**Recreation Department - FY 2014 Proposed Fee Schedule  
Exhibit IV - Golf Course**

<b>Fee Classification</b>	<b>FY 13</b>	<b>FY-14</b>	<b>FY 13</b>	<b>FY-14</b>	<b>FY 13</b>	<b>FY-14</b>
<b>Winter Season (January 2 - April 1)</b>	<b>Regular Rate</b>	<b>Regular Rate</b>	<b>Res Guest/ Hotel Partner</b>	<b>Res Guest/ Hotel Partner</b>	<b>Resident</b>	<b>Resident</b>
Green Fee	\$ 43.00	\$ 43.00	\$ 38.00	\$ 38.00	\$ 35.00	\$ 35.00
Green Fee (after 1:00 p.m.)	\$ 38.00	\$ 38.00	\$ 35.00	\$ 35.00	\$ 33.00	\$ 33.00
Green Fee (after 2:30 pm.)	\$ 26.00	\$ 26.00	\$ 26.00	\$ 26.00	\$ 26.00	\$ 26.00
Green Fee (9 Holes until 8:30 a.m.and after 2:00 p.m.)	\$ 22.00	\$ 22.00	\$ 20.00	\$ 20.00	\$ 18.00	\$ 18.00
Junior Green Fee	\$ 25.00	\$ 25.00	\$ 22.00	\$ 22.00	\$ 21.00	\$ 21.00
Junior Green Fee (after 3:30 p.m.)	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00
12 Play Pass	\$ 430.00	\$ 430.00	\$ 380.00	\$ 380.00	\$ 350.00	\$ 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

<b>Fee Classification</b>	<b>FY 13</b>	<b>FY-14</b>	<b>FY 13</b>	<b>FY-14</b>	<b>FY 13</b>	<b>FY-14</b>
<b>Shoulder Season (November 21 - Jan 1 &amp; April 2 - April 29)</b>	<b>Regular Rate</b>	<b>Regular Rate</b>	<b>Res Guest/ Hotel Partner</b>	<b>Res Guest/ Hotel Partner</b>	<b>Resident</b>	<b>Resident</b>
Green Fee	\$ 36.00	\$ 36.00	\$ 33.00	\$ 33.00	\$ 31.00	\$ 31.00
Green Fee (after Noon)	\$ 33.00	\$ 33.00	\$ 31.00	\$ 31.00	\$ 29.00	\$ 29.00
Green Fee (after 3:30pm.)	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00
Green Fee (9 Holes until 8:30 a.m.and after 2:00 p.m.)	\$ 20.00	\$ 20.00	\$ 18.00	\$ 18.00	\$ 16.00	\$ 16.00
Junior Green Fee	\$ 21.00	\$ 21.00	\$ 19.00	\$ 19.00	\$ 17.00	\$ 17.00
Junior Green Fee (after 4:30 p.m.)	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00
12 Play Pass	\$ 360.00	\$ 360.00	\$ 330.00	\$ 330.00	\$ 310.00	\$ 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

<b>Fee Classification</b>	<b>FY 13</b>	<b>FY-14</b>	<b>FY 13</b>	<b>FY-14</b>	<b>FY 13</b>	<b>FY-14</b>
<b>Summer Season (April 30 - November 20)</b>	<b>Regular Rate</b>	<b>Regular Rate</b>	<b>Res Guest/ Hotel Partner</b>	<b>Res Guest/ Hotel Partner</b>	<b>Resident</b>	<b>Resident</b>
Green Fee	\$ 21.00	\$ 21.00	\$ 19.00	\$ 19.00	\$ 19.00	\$ 19.00
Green Fee (after Noon)	\$ 18.00	\$ 18.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00
Green Fee (after 3:30pm.)	\$ 13.00	\$ 13.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00
Green Fee (9 Holes until 8:30 a.m. and after 2:00 p.m.)	\$ 13.00	\$ 13.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00
Junior Green Fee	\$ 13.00	\$ 13.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00
Junior Green Fee (after 4:30 p.m.)	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00
12 Play Pass	\$ 210.00	\$ 210.00	\$ 190.00	\$ 190.00	\$ 190.00	\$ 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 2014 Proposed Fee Schedule  
Exhibit V - Golf Course**

Fee Classification	FY 13	FY-14	FY 13	FY-14	FY 13	FY-14
	Winter Rate	Winter Rate	Shoulder Rate	Shoulder Rate	Summer Rate	Summer Rate
<b>Other Fees</b>						
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	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 5.00	\$ 5.00
Pull Cart - after 3:30 and 9 Holes	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00
<b>Practice Range</b>						
Small Bucket	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00
Medium Bucket	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Large Bucket	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00
10 Large Bucket Program	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00
<b>Club Rentals</b>						
Rental Clubs (Adult)	\$ 21.00	\$ 21.00	\$ 21.00	\$ 21.00	\$ 16.00	\$ 16.00
Rental Clubs (9 holes or Youth)	\$ 14.00	\$ 14.00	\$ 13.00	\$ 13.00	\$ 11.00	\$ 11.00
<b>Special Programs</b>	<b>Winter Rate</b>		<b>Shoulder Rate</b>		<b>Summer Rate</b>	
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 13	FY-14	FY 13	FY-14
<b>Annual/Monthly/Summer Passes</b>	<b>Regular Rate</b>		<b>Resident Rate</b>	
Annual Pass - Single	\$ 1,400.00	\$ 1,400.00	\$ 1,000.00	\$ 1,000.00
Annual Pass - Double	\$ 1,900.00	\$ 1,900.00	\$ 1,550.00	\$ 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)	\$ 550.00	\$ 550.00	\$ 450.00	\$ 450.00
Monthly Pass - Single (Summer: April - October)	\$ 300.00	\$ 300.00	\$ 250.00	\$ 250.00
Maint & Improvement Fee - Winter Monthly	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00
Maint & Improvement Fee - Summer Monthly	\$ 30.00	\$ 30.00	\$ 30.00	\$ 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 lengthened due to market competition.

**Recreation Department - FY 2014 Proposed Fee Schedule**  
**Exhibit VI - Recreation Center**

<b>Facility Rental Fees</b>	<b>FY- 2013</b>	<b>FY- 2014</b>
Meeting Room	\$ 72.00	\$ 72.00
Auditorium	\$ 105.00	\$ 105.00
Game Room/Snack Bar	\$ 105.00	\$ 105.00
Additional Required Supervision	\$ 25.00	\$ 25.00
Facility Clean up	\$ 45.00	\$ 45.00
Security Deposit	\$ 250.00	\$ 250.00

- All fees, with the exception of the Security Deposit, are hourly rates.

June 20, 2013

**Recreation Department - FY 2014 Proposed Fee Schedule**  
**Exhibit VII - Tennis Division**

Fee Classifications	FY- 2013	FY- 2014
<b>Annual Passes</b>		
Annual Pass - Resident Adult	\$ 379.50	\$ 379.50
Annual Pass - Resident Junior	\$ 50.00	\$ 50.00
Annual Pass - Resident Family	\$ 569.50	\$ 569.50
Annual Pass - Non-Resident Adult	\$ 727.00	\$ 620.00
Annual Pass- Non-Resident Junior	\$ 231.00	\$ 100.00
Annual Pass - Non-Resident Family	\$ 1,049.00	\$ 895.00
Maint & Improvement Fee - Annual Adult	\$ 30.00	\$ 30.00
Maint & Improvement Fee - Annual Junior	\$ 10.00	\$ 10.00
Maint & Improvement Fee - Annual Family	\$ 50.00	\$ 50.00
<b>12 Play Passes</b>		
Resident Adult	\$ 80.00	\$ 80.00
Resident Junior	\$ 40.00	\$ 40.00
Non-Resident Adult	\$ 145.00	\$ 125.00
Non-Resident Junior	\$ 80.00	\$ 50.00
Maint & Improvement Fee - 12 Play Pass	\$ 6.00	\$ 6.00
<b>Daily Court Fees</b>		
Resident Adult	\$ 8.00	\$ 8.00
Resident Junior	\$ 4.00	\$ 4.00
Non-Resident Adult	\$ 14.50	\$ 12.50
Non-Resident Junior	\$ 8.00	\$ 5.00
Maint & Improvement Fee - Daily Play	\$ 0.50	\$ 0.50
Court Rental Fee (1.5 hr block- during operating hours)	\$ 25.00	\$ 25.00
Court Rental Fee (1.5 hr block during non-operating hours) *Non operating hour fee reflects required \$20 per hour staffing fee.	\$ 35.00	\$ 35.00

- Rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions.

June 20, 2013

## 2014 RECREATION DEPARTMENT TENNIS SURVEY

Includes FY14 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

<b>DAILY FEES</b>				
<b>AGENCY</b>	<b>Daily Resident Junior</b>	<b>Daily Resident Adult</b>	<b>Daily Non-Res. Junior</b>	<b>Daily Non-Res. Adult</b>
Town of Palm Beach*	\$ 4.50	\$ 8.50	\$ 5.50	\$ 13.00
Palm Beach Gardens	\$ 8.00	\$ 8.00	\$ 16.00	\$ 16.00
Boynton Beach	\$ 6.00	\$ 8.00	\$ 6.00	\$ 8.00
Boca Raton	\$ 5.00	\$ 6.00	\$ 9.00	\$ 12.00
Village of Wellington	N/A	\$ 12.00	N/A	\$ 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)

<b>ANNUAL FEES</b>						
<b>AGENCY</b>	<b>Annual Resident Junior</b>	<b>Annual Resident Adult</b>	<b>Annual Resident Family</b>	<b>Annual Non-Res. Junior</b>	<b>Annual Non-Res. Adult</b>	<b>Annual Non-Res. Family</b>
Town of Palm Beach*	\$ 60.00	\$ 409.50	\$ 619.50	\$ 110.00	\$ 650.00	\$ 945.00
Palm Beach Gardens	\$ 126.00	\$ 330.00	\$ 456.00	\$ 252.00	\$ 660.00	\$ 912.00
Boynton Beach	N/A	\$ 279.00	\$ 417.00	N/A	\$ 498.00	\$ 695.00
Boca Raton	\$ 55.00	\$ 244.00	\$ 319.00	\$ 155.00	\$ 625.00	\$ 825.00
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	\$ 50.00	\$ 344.50	\$ 530.00	\$ 100.00	\$ 565.00	\$ 785.00

\*Includes maintenance and improvement fee (M&I) of \$10 for juniors, \$30 for adults, and \$50 for family

**2014 RECREATION DEPARTMENT DOCKS SURVEY**

Includes FY14 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

<b>ANNUAL LEASE (December 1 - November 30)</b>											
<b>Slip Size</b>	<b>50</b>	<b>60</b>	<b>80</b>	<b>100</b>	<b>110</b>	<b>120</b>	<b>130</b>	<b>150</b>	<b>160</b>	<b>172</b>	<b>262</b>
Town of Palm Beach	\$ 0.96	\$ 0.96	\$ 1.02	\$ 1.06	\$ 1.06	\$ 1.10	\$ 1.10	\$ 1.13	\$ 1.13	\$ 1.15	\$ 1.15
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

<b>SEASONAL LEASE (November 1 - April 30)</b>											
<b>Slip Size</b>	<b>50</b>	<b>60</b>	<b>80</b>	<b>100</b>	<b>110</b>	<b>120</b>	<b>130</b>	<b>150</b>	<b>160</b>	<b>172</b>	<b>262</b>
Town of Palm Beach	\$ 1.56	\$ 1.56	\$ 1.67	\$ 1.73	\$ 1.73	\$ 1.79	\$ 1.79	\$ 1.84	\$ 1.84	\$ 1.88	\$ 1.88
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

<b>TRANSIENT WINTER DAILY (November 1 - May 14)</b>											
<b>Slip Size</b>	<b>50</b>	<b>60</b>	<b>80</b>	<b>100</b>	<b>110</b>	<b>120</b>	<b>130</b>	<b>150</b>	<b>160</b>	<b>172</b>	<b>262</b>
Town of Palm Beach	\$ 2.87	\$ 2.87	\$ 2.89	\$ 3.01	\$ 3.01	\$ 3.06	\$ 3.06	\$ 3.12	\$ 3.12	\$ 3.12	\$ 3.12
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

<b>TRANSIENT WINTER MONTHLY (November 1 - May 14)</b>											
<b>Slip Size</b>	<b>50</b>	<b>60</b>	<b>80</b>	<b>100</b>	<b>110</b>	<b>120</b>	<b>130</b>	<b>150</b>	<b>160</b>	<b>172</b>	<b>262</b>
Town of Palm Beach	\$ 1.98	\$ 1.98	\$ 2.03	\$ 2.03	\$ 2.03	\$ 2.08	\$ 2.08	\$ 2.13	\$ 2.13	\$ 2.18	\$ 2.18
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

<b>TRANSIENT SUMMER DAILY (May 15 - October 31)</b>											
<b>Slip Size</b>	<b>50</b>	<b>60</b>	<b>80</b>	<b>100</b>	<b>110</b>	<b>120</b>	<b>130</b>	<b>150</b>	<b>160</b>	<b>172</b>	<b>262</b>
Town of Palm Beach	\$ 1.51	\$ 1.51	\$ 1.65	\$ 1.72	\$ 1.72	\$ 1.74	\$ 1.74	\$ 1.77	\$ 1.77	\$ 1.78	\$ 1.78
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

<b>TRANSIENT SUMMER MONTHLY (May 15 - October 31)</b>											
<b>Slip Size</b>	<b>50</b>	<b>60</b>	<b>80</b>	<b>100</b>	<b>110</b>	<b>120</b>	<b>130</b>	<b>150</b>	<b>160</b>	<b>172</b>	<b>262</b>
Town of Palm Beach	\$ 1.26	\$ 1.26	\$ 1.28	\$ 1.35	\$ 1.35	\$ 1.36	\$ 1.36	\$ 1.39	\$ 1.39	\$ 1.40	\$ 1.40
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 \$.22 per ft./day for additional 100 amp service.

## 2014 RECREATION DEPARTMENT GOLF COURSE SURVEY

Includes FY14 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

The following rates are the highest rates charged during the season which include greens fees and cart fees.

<b>CHAMPIONSHIP COURSES</b>	
Links at Madison Green	\$ 99.00
Abacoa Golf Course	\$ 99.00
Palm Beach National	\$ 59.00
North Palm Beach Country Club	\$ 109.00
Atlantis Public Course	\$ 79.00
West Palm Beach Country Club	\$ 55.00
The Breakers Palm Beach	\$ 155.00

<b>PAR 3 GOLF COURSES- greens fees only</b>	
Red Reef (9 holes)	\$ 24.00
Jupiter Dunes	\$ 26.00
Palm Beach Par 3	\$ 46.00

**PROGRAM: SELF INSURANCE FUND (RISK MANAGEMENT) 501**

**Mission:** This division exists to provide a safe and healthy work environment for all employees, and to minimize the adverse effects of unexpected losses. Ensuring that a Comprehensive Risk Management Program is in place that best protects the interests of the Town and its employees.

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

- Identify exposures and address resolutions
- Determine proper method for insurance coverage by analyzing options
- Manage claims in a manner that serves both the interests of the claimant as well as the Town
- Apply a variety of approaches to control loss and improve personal safety through the following:
  - Safety Training, committees, bulletins, manual and handbook
  - Periodic safety inspections of Town facilities and property
  - Conducting motor vehicle report checks
  - Create various manuals and procedures as needed

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Risk Manager	1.000	1.000	1.000	1.000	1.000
	1.000	1.000	1.000	1.000	1.000

**Revenue and Expense Summary**

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
<b>Revenues</b>						
Risk Funding	1,896,226	1,791,507	1,892,780	1,892,780	1,876,000	-0.89%
Miscellaneous Revenue	647,330	176,130	-	742,010	-	0.00%
Interest on Investments	82,289	82,319	75,000	16,000	16,000	-78.67%
<b>TOTALS</b>	<b>2,625,845</b>	<b>2,049,956</b>	<b>1,967,780</b>	<b>2,650,790</b>	<b>1,892,000</b>	<b>-3.85%</b>
<b>Expenses</b>						
Salaries and Wages	83,220	83,386	83,989	83,989	84,812	0.98%
Employee Benefits	728,057	850,971	517,772	517,772	516,290	-0.29%
Contractual	1,615,899	(520,361)	1,614,611	1,486,760	1,536,243	-4.85%
Commodities	1,832	2,047	3,055	3,055	3,055	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	2,758	2,758	-	-	1,600	100.00%
Transfer to Coastal (309)	-	-	-	-	2,000,000	100.00%
Other (Contingency)	-	504,276	3,000,000	3,017,921	3,000,000	0.00%
<b>TOTALS</b>	<b>2,431,766</b>	<b>923,077</b>	<b>5,219,427</b>	<b>5,109,497</b>	<b>7,142,000</b>	<b>36.83%</b>
Total Revenues						
Over/(Under) Expenses	194,079	1,126,879	(3,251,647)	(2,458,707)	(5,250,000)	
Beginning Net Assets	6,669,596	6,863,675	7,990,554	7,990,554	5,531,847	
<b>ENDING NET ASSETS</b>	<b>6,863,675</b>	<b>7,990,554</b>	<b>4,738,907</b>	<b>5,531,847</b>	<b>281,847</b>	

## 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 the health insurance program and the hybrid pension plan for the one employee in this fund, along with townwide workmans' compensation costs.

### **Contractual:**

The Town conducted an RFQ for Insurance Agent which resulted in a change of the Town's insurance agent and insurance program which resulted in a cost savings to the Town.

**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	FY2010	FY2011	FY2012	FY2013	FY2014
Director of Human Resources	0.150	0.100	0.100	0.100	0.100
Assistant Director of Human Resources	-	0.200	0.200	0.200	0.200
Office Asst II/OHC	0.050	0.130	0.120	0.125	0.125
Human Resources Coordinator	-	-	0.330	0.320	0.320
Human Resource Assistant	0.300	0.050	-	-	-
Human Resource Analyst	0.600	0.050	0.050	0.050	0.050
	1.100	0.530	0.800	0.795	0.795

**Revenue and Expense Summary**

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
<b>Revenues</b>						
Group Medical	5,073,441	4,629,893	4,912,600	5,024,400	4,875,500	-0.76%
Miscellaneous Revenue	60	45	-	-	-	0.00%
Gain/(Loss) on Investments	4,378	6,895	5,000	2,500	2,500	-50.00%
<b>TOTALS</b>	<b>5,077,879</b>	<b>4,636,833</b>	<b>4,917,600</b>	<b>5,026,900</b>	<b>4,878,000</b>	<b>-0.81%</b>
<b>Expenses</b>						
Salaries and Wages	34,908	45,609	52,664	52,664	56,012	6.36%
Employee Benefits	4,884,342	4,007,601	4,612,036	4,575,086	4,577,805	-0.74%
Contractual	39,405	32,913	77,180	114,780	90,700	17.52%
Commodities	526	272	1,800	1,800	1,800	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other (Contingency)	-	-	500,000	500,000	500,000	0.00%
<b>TOTALS</b>	<b>4,959,181</b>	<b>4,086,395</b>	<b>5,243,680</b>	<b>5,244,330</b>	<b>5,226,317</b>	<b>-0.33%</b>
Total Revenues						
Over/(Under) Expenses	118,698	550,438	(326,080)	(217,430)	(348,317)	
Beginning Net Assets	2,565,197	2,683,895	3,234,333	3,234,333	3,016,903	
<b>ENDING NET ASSETS</b>	<b>2,683,895</b>	<b>3,234,333</b>	<b>2,908,253</b>	<b>3,016,903</b>	<b>2,668,586</b>	

**Revenue****Group Medical:**

Group Medical includes Town and Employee contributions for health care expenses. The Town contribution remains level funded for FY2014.

**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:**

Employee benefit costs include the Townwide employee health insurance program.

**Contractual**

Prior to FY2013, health insurance broker services were paid directly to the Broker from the Stop Loss, Life Insurance, Long-Term Disability and Prescription drug carriers. Commissions paid were attributable to the contract between the Town and the insurance companies. In FY2013 the Town entered into a flat fee contract for insurance broker services with Willis of Florida in order to eliminate the potential for real or perceived conflict-of-interest in the broker's recommendations. The increase reflected is the amount needed to cover the cost of the flat fee contract with Willis and the Town. The contract amount is divided 60/40 between the Self Insurance Fund-Health (502) and Health Insurance Trust (610) respectively.

**Commodities:**

Estimated cost for office supplies including printing benefit plan communication documents such as annual open enrollment materials.

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 11, 2013

---

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Danielle Olson, Director of Human Resources

Re: Health Insurance Update

Date: July 1, 2013

---

## **STAFF RECOMMENDATION**

The following provides an update on the status of the Town's Health Insurance and related information. If Town Council approves of the changes Town staff is planning for 2014, then no formal Town Council action is required at this time.

## **GENERAL INFORMATION**

The Human Resources Department has been working with Willis of Florida, the Town's health insurance broker, during FY13 to find ways to improve the efficiency and effectiveness of the Town's health insurance program and to ensure legal compliance with the Patient Protection and Affordable Care Act (PPACA).

This year, the plan experienced a slight increase in medical claims during the early part of the fiscal year as a result of two major claims; however, claims since January 2013 are trending 55% below the Town's average for the year. The two high claims total \$621,517, which is 17% of total claim cost for the same time period. The Town has received \$420,963 in specific reimbursements from Symetra to offset these claims. In addition, the Town has received \$38,060 from the Retiree Drug Subsidy Program.

Willis' actuarial division has reviewed medical and prescription claims through March 2013 and estimates the Town's insurance program costs will increase by 10.3% for Fiscal Year 2014 if no plan design changes are made. In order to curtail the expected increase and avoid future penalties under the PPACA, staff conducted a full analysis of the health benefit plan to identify and recommend changes to reduce plan costs. The analysis included a plan design review in conjunction with the implementation of a wellness strategy, with the intent of maintaining an excellent health and wellness program for Town employees while reducing both short and long term cost increases for both employees and taxpayers.

### *Health Plan Analysis and 2014 Plan Design*

The Town currently offers employees and retirees a choice of three plans; an HMO with in-network only benefits, a Base PPO plan and Buy-Up PPO plan. The PPO plans are identical in plan design with the exception of lower copays, deductibles and coinsurance amounts for employees enrolled in the Buy-up PPO. The Town contributes 100% toward the Base PPO and HMO plans for employee coverage and 75% for dependent coverage. Employees who wish to enroll in the Buy-up plan contribute the balance of the premium due for those benefits.

The new plan design keeps the existing HMO and Buy-Up PPO plan, and replaces the Base PPO with a new POS plan. Exhibit 1 illustrates the plan design changes that will be implemented in contrast to the current plan design options. The plan designs provide higher deductibles and greater out of pocket expenses which translate into not only cost-sharing for care, but also an incentive for employees to ensure their own dollars go further. These changes coupled with an enhanced emphasis on wellness and education about their plan will ensure that preventive and routine care is not overlooked with the transition to a consumer-oriented approach. By implementing the changes, the overall expected increase is reduced to 2.2%.

#### Wellness Strategy and Rollout

According to a report prepared by Quest Diagnostics, 60% of employees who participate in a wellness initiative declared that financial incentives were the deciding factor for them to participate. We believe that participation in the wellness program will be important to employees' health and to containing health insurance costs for employees and taxpayers, so we recommend that health plan contributions and plan eligibility for the 2014 plan year be based on participation in wellness activities. Employees will be eligible to participate in the HMO and POS plan regardless of whether or not they complete the wellness activities. If the employee completes the activities, their premium rate for the HMO and POS will be reduced. Employees must complete the wellness activities in order to enroll or remain in the Buy-up PPO plan. Employees will continue to pay the difference in cost from the new POS plan to the Buy-up PPO plan. It is important to note that retirees will not be included in the wellness initiative in 2014. Retiree participation will be evaluated during FY2014 for potential future implementation.

The wellness activities for the 2014 plan year include the completion of a Health Risk Assessment (HRA), Biometric Screening, and completion of a Tobacco-Free Affidavit. Participation in the program is optional in 2014; however, in order to receive the reduced premiums and employee must complete all the wellness activities. Dependents may participate in the activities on a voluntary basis. Once the HRA and Biometric Screening are completed, optional counseling with a Health Coach will be available for all participants. A Tobacco Cessation program will be available through the Town for employees who need assistance quitting smoking.

As the Town's health plan third-party administrator, Florida Blue has resources available to assist the Town with its' wellness program. Exhibit 2 details the services and support they are able to provide. Florida Blue will provide the HRA and Biometric Screening for health plan participants at no additional cost to the Town. In an effort to support the Town's wellness initiatives, Florida Blue has offered to provide a wellness fund in the amount of \$75,000 over a three year period. This fund can be used at the Town's discretion, although it would require commitment from the Town via a contract extension through September 30, 2016. The contract extension would be at a reduced ASO fee of \$48.75 per employee per month. The current ASO fee is \$49.75 per employee per month, and the contract term is through September 30, 2014. Florida Blue values their wellness offer at \$13.60 per employee per month. Florida Blue does caveat this offer by stating that \$50,000 of the wellness fund will need to be paid back if the Town terminates the contract prior to September 30, 2016. A contract amendment will be presented for consideration and approval at the September 10 Town Council meeting.

In order to ensure the success of the wellness program, the Human Resources Department will work closely with representatives from Willis. Willis will assist in facilitating employee focus groups to gain an understanding of the changes the Town will be making with respect to the health plan and wellness initiatives for the 2014 plan year and beyond. Once the focus groups have met, a wellness committee will be created to plan, promote, and implement the program.

The committee will establish continuity, motivation and broad ownership of the program as well as provide an excellent vehicle for communication to all employees. The committee will be comprised of employees from different departments and different levels of authority within the Town.

*Patient Protection and Affordable Care Act (PPACA)*

Beginning with FY2014, the Town will begin to incur additional costs due to the federal Patient Protection and Affordable Care Act (PPACA). The additional costs this year will be attributed to the Comparative Effectiveness Research Fee and the Reinsurance Fee.

The Comparative Effectiveness Research Fee is assessed in an effort to promote research to evaluate and compare health outcomes. The focus is primarily on clinical effectiveness, risks and benefits of medical treatments, services, procedures, drugs and other strategies that treat, manage, diagnose or prevent illness or injury. This fee essentially is the funding source for the Patient-Centered Outcomes Research Institute that was created under PPACA in order to promote this research. The fee is \$2 annually per average number of lives covered under the health plan. The annual estimated cost to the Town is \$1,988.

The Reinsurance Fee has been established in an effort to help stabilize premiums for coverage in the individual health insurance market. Starting in 2014, health coverage will be available to anyone regardless of their health status. It is anticipated that this unrestricted availability will result in a tendency for high-risk individuals to purchase health insurance and low-risk individuals to defer purchase. This adverse selection will ultimately cause the inability to attract healthy individuals resulting in increased premiums in the individual market. In order to reduce the uncertainty of insurance risks in the market, group health plans will be required to fund a reinsurance program during the first three years of the public insurance exchanges. Although the program is scheduled to run for a three year period, a state is permitted to continue to fund the program after the end of the initial period. The preliminary per capita fee has been set at \$5.25 per month however, it is subject to change. Based on the current fee, the Town's reinsurance fee for FY2014 is estimated at \$46,967.

Another component of the PPACA that will take effect on January 1, 2014 is the Pay or Play Mandate which requires employers with 50 or more full time equivalent employees to offer affordable minimum essential coverage or pay a penalty. Described below are the components of this mandate and how they will impact the Town:

**Minimum Essential Coverage:** If an employer with 50 or more full-time employees (or equivalent) fails to offer "minimum essential coverage" to at least one full-time employee, and the employee obtains coverage via a public exchange and receives tax credits for the purchase of that coverage, the employer is subject to an annual penalty of \$2,000 for all fulltime employees (less the first 30). The penalty is determined monthly and applies to all fulltime employees, whether or not they have coverage under the employer sponsored plan.

The cost of paying the \$2,000 penalty for not providing benefits based on the current number of eligible employees is approximately \$606,964. This includes the cost of additional FICA expenses and an administrative savings. While not required, most employers that are considering the elimination of their health plan believe that it would be important from a recruitment, retention, and an employee relations standpoint to provide a flat fee to employees to assist them with obtaining coverage elsewhere. It is

not expected that many large employers will opt to pay a penalty instead of offering a health insurance program.

**Affordability:** If an employer offers the minimum essential coverage to all full-time employees, but the coverage is not affordable, the employer is subject to a penalty of \$250 per month or \$3,000 annually for each full-time employee who was not offered affordable coverage obtains coverage via the public exchange and receives tax credits for the purchase of that coverage. Affordability means that at least one coverage option that meets the minimum essential benefits requirements has an employee contribution for employee only coverage of no more than 9.5% of the employees household income (or the Federal Income Taxable Wages on the W-2 since most employers will not know an individual's household income). The Town is not currently at risk of being charged a penalty due to affordability because the employee contribution for proposed HMO and POS plans is not greater than 9.5% of any employees' W-2 income.

Starting in 2018, a 40% excise/penalty tax referred to as the "Cadillac Tax" will be applied to the Town and the employee for certain high-cost health coverage. The penalty will apply to the coverage exceeding pre-established premium thresholds. The thresholds that will be in effect in 2018 are \$10,200 for single coverage and \$27,500 for family coverage. If the Town continues to offer benefit rich plans, such as the current Buy-up PPO plan through 2018, there will be tax impact to the Town and the employees. Exhibit 3 shows the estimated impact to the Town based on the Town's current plan design. The proposed 2014 plan designs will assist the Town in moving towards a plan design that will avoid this tax.

#### Domestic Partner Benefits

The Town asked Willis of Florida to review the potential costs associated with providing insurance coverage to domestic partner dependents of Town employees. If the Town decides to provide domestic partner dependent insurance coverage, such coverage shall also extend to retirees of the Town enrolled within the insurance program.

As of March 31, 2013, we had a total of 452 enrolled members (excluding dependents) in health insurance benefits; of those 289 are employees and 163 are retirees. Willis of Florida advises that the Town can expect a 1% increase in dependent enrollment based on the availability of domestic partner coverage. The current 2013 plan year cost per enrolled member is \$14,502. Therefore, the Town can expect a \$72,510 increase to overall plan costs should 1% of the current enrolled members (3 additional employee members and 2 additional retiree members) elect domestic partner dependent coverage.

There are other municipal and/or public agency employers in Palm Beach County that offer insurance benefits for domestic partner dependents. Most of those are County agencies such as the Clerk and Comptroller, Property Appraiser, School District, and Sheriff's Office. Municipalities offering the insurance benefit include Wellington, West Palm Beach, Delray Beach, Jupiter, and Lake Worth. All of these employers require participants to register their domestic partnership and/or provide other proof of eligibility. Within the last five years, the Town's Department of Human Resources received two inquiries from potential employees regarding the availability of domestic partner dependent insurance coverage. We believe that we have not experienced a significant lack of interest in employment by applicants due to not offering the benefit, but we are unable to identify the volume by which our existing applicant pool would increase if the benefit were offered.

Willis recommends implementation of domestic partner dependent insurance benefits, primarily due to consideration of competitiveness in recruitment and retention of employees. However, we believe that the competitive advantage Willis suggests is speculative. This benefit would affect only a small percentage of the Town's employee and retiree population and staff does not recommend implementation at this time. If Town Council believes we should implement the benefit based on broader societal considerations and/or the recent Supreme Court decisions, Town Council could choose to offer the benefit only to same-sex domestic partners, since opposite-sex domestic partners already can obtain eligibility by marrying while under current Florida law that option is not available to same-sex couples.

Beyond health and dental insurance coverage, recognition of domestic partner dependents for Town employee benefits would also include bereavement leave, illness in the immediate family leave, leave under the Family and Medical Leave act, domestic violence leave, access to the employee assistance program, and required disclosure if the domestic partner dependent was an employee of the Town (or job applicant) pursuant to the Town's nepotism policy. Use of these benefits is either sporadic or uncertain. Beyond the not insignificant insurance cost increase, the cost associated with extending Town benefits to cover domestic partner dependents is expected to be de minimus.

*Dental Insurance*

On January 1, 2009, the Town's dental plan changed from a fully insured to a self-insured plan and on January 1, 2011, we changed dental carriers from Ameritas to Humana Specialty Benefits. The combination has resulted in reduced administrative fees and claim expenses, allowing the premiums to remain virtually flat during the past six years. In 2013, premium rates increased by 2.5%. Due to the plan's excellent performance during the year, a change in dental premiums is not expected for plan year 2014.

	2009	2010	2011	2012	2013
<b>Employee</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Employee +1 Dep</b>	\$16.47	\$16.47	\$16.47	\$16.47	\$16.88
<b>Employee with 2+ Dep</b>	\$27.19	\$27.19	\$27.19	\$27.19	\$27.87

**FUNDING/FISCAL IMPACT**

The costs and savings related to the various topics addressed in this report are set forth in each applicable section. Overall, the Town funding for the health insurance program is proposed to remain the same in FY14 as it was in FY13.

Attachments

DO:kw



TOPB Plan Design Options Exhibit  
Created by Willis, 5/7/13

Exhibit 1

**Current Plans:**

		HMO	Base PPO		Buy-up PPO	
			In Network	OON	In Network	OON
Deductible	Single	\$0		\$600		\$350
	Family	\$0		\$1,800		\$1,050
OOP Max	Single	\$1,500		\$1,500		\$1,500
	Family	\$3,000		\$4,500		\$4,500
Coinsurance		NA	20%	40%	10%	30%
PCP		\$20	\$30	40% after ded	\$25	30% after ded
Specialist		\$40	\$45	40% after ded	\$40	30% after ded
Lab X-Ray		\$0	10%	40%	20%	30%
Preventive		\$0	\$0	40%	\$0	30%
UC		\$30	\$35	40% after ded	\$30	30% after ded
ER		\$115	20% after ded	20% after ded	10% after ded	10% after ded
Inpatient Hospital		\$500	20% after ded	40% after \$300 & ded	10% after ded	30% after \$300 & ded
Outpatient Hospital		\$100	20% after ded	40% after ded	10% after ded	30% after ded
Pharmacy						
Generic		\$10	\$10	NA	\$10	NA
Preferred Brand		\$30	\$35	NA	\$30	NA
Non-Preferred Brand		\$30 + 50%	\$40 + 50%	NA	\$30 + 50%	NA
Dec '12 Enrollment:	454	54	156		244	
%		12%	34%		54%	

<b>Total 2012-13 Projected Cost:</b>	<b>\$6,042,736</b>		
<b>Total 2013-14 Projected Cost - No Plan Changes:</b>	<b>\$6,666,474</b>	<b>Increase (\$)</b>	<b>Increase (%)</b>
		<b>\$623,738</b>	<b>10.3%</b>

**2014 Proposed Plans:**

		New Low Plan (HMO)	New Middle Plan (POS Plan)		New High Plan (Buy-up PPO Plan)	
			In Network	OON	In Network	OON
Deductible	Single	\$0	\$1,000	\$2,000	\$500	\$1,000
	Family	\$0	\$2,000	\$4,000	\$1,500	\$3,000
OOP Max	Single	\$1,500	\$2,000	\$4,000	\$1,500	\$3,000
	Family	\$3,000	\$4,000	\$6,000	\$4,500	\$9,000
Coinsurance		NA	20%	50%	10%	30%
PCP		\$20	\$35	50% after ded	\$25	30% after ded
Specialist		\$40	20% after ded	50% after ded	\$40	30% after ded
Lab X-Ray		\$0	20% after ded	50% after ded	20%	30% after ded
Preventive		\$0	\$0	50% after ded	\$0	30% after ded
UC		\$30	\$50	50% after ded	\$30	30% after ded
ER		\$115	\$250	\$250	10% after ded	10% after ded
Inpatient Hospital		\$500	20% after ded	50% after \$500 & ded	10% after ded	30% after \$300 & ded
Outpatient Hospital		\$100	\$250	50% after ded	10% after ded	30% after ded
Pharmacy						
Generic		\$10	\$10	NA	\$10	NA
Preferred Brand		\$30	\$35	NA	\$30	NA
Non-Preferred Brand		\$30 + 50%	\$40 + 50%	NA	\$30 + 50%	NA

<b>Total 2012-13 Projected Cost:</b>	<b>\$6,042,736</b>		
<b>Total 2013-14 Projected Cost:</b>	<b>\$6,178,187</b>	<b>Increase (\$)</b>	<b>Increase (%)</b>
		<b>\$135,451</b>	<b>2.2%</b>

\*Assume 90% HMO, 30% Base PPO & 10% Buy-up PPO to NewBase Plan; 60% Base PPO & 30% Buy-up PPO to New Mid Plan; 10% HMO, 10% Base PPO & 60% Buy-up PPO to new High Plan

**Additional Consideration for Savings:**

-Recommend that the Wellness Initiatives (HRA, Biometrics, Tobacco Use Status be tied to Medical Plan eligibility and/or Medical Plan Premiums (up to 30% premium differential allowed per Healthcare Reform effective 1/1/14; currently the maximum % is 20%); employees will be asked to sign Affidavit for Tobacco Use

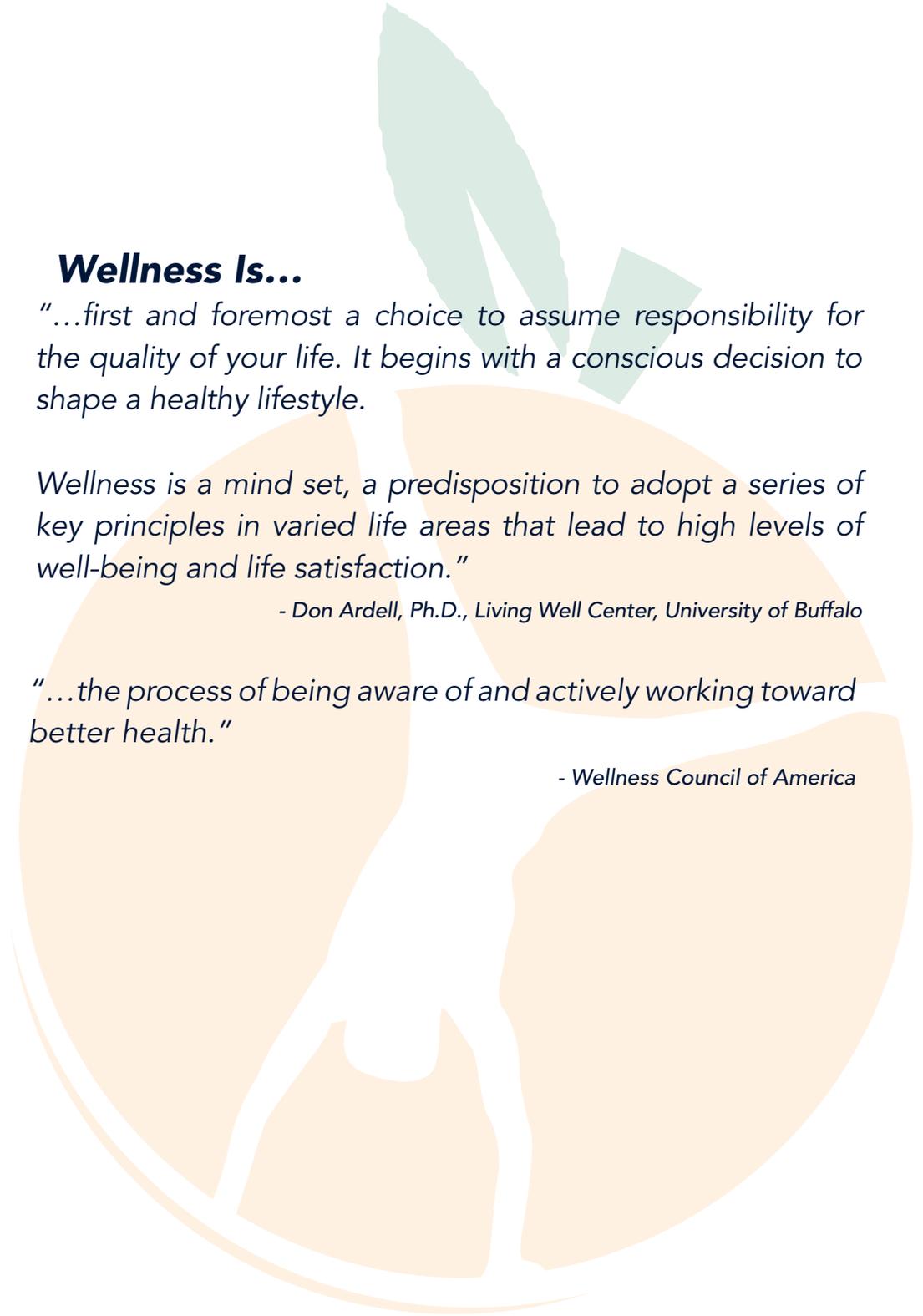
-Introduce \$100 deductible for Rx Brand & Non-formulary Drugs that have a generic available; approximate annual savings based on TOPB utilization is \$39,000



*Better*  
from  
**Blue**  
*You*



**Worksite Wellness Services and Solutions**



## **Wellness Is...**

*"...first and foremost a choice to assume responsibility for the quality of your life. It begins with a conscious decision to shape a healthy lifestyle.*

*Wellness is a mind set, a predisposition to adopt a series of key principles in varied life areas that lead to high levels of well-being and life satisfaction."*

*- Don Ardell, Ph.D., Living Well Center, University of Buffalo*

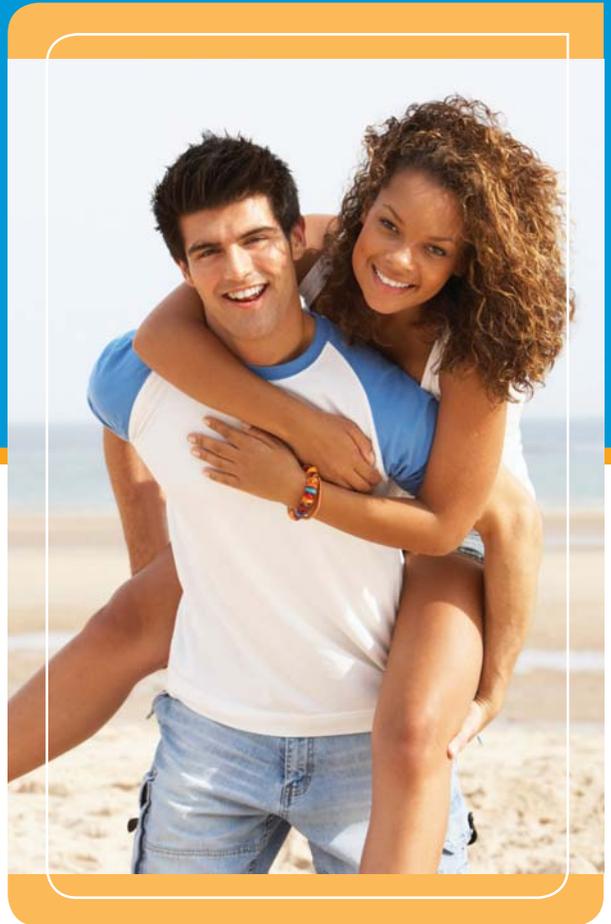
*"...the process of being aware of and actively working toward better health."*

*- Wellness Council of America*

## What Is a Worksite Wellness Program?

*“Worksite wellness is an organized, employer sponsored program designed to support employees as they adopt and sustain behaviors that reduce health risks, improve quality of life, enhance personal effectiveness and benefit the organization’s bottom line.”*

*-Harvard Business Review, December 2010 issue*



### **Better You From Blue**

Our mission is to provide gold-standard worksite wellness services and solutions which empower organizations to improve the well-being of their employees, increase productivity and decrease health care costs.

### **The Current Outlook**

The health status of the American workforce is poor, to say the least. Sixty-seven percent of Americans are overweight or obese. More than half have high cholesterol. One in four has high blood pressure. And the average American has seven chronic risk factors. If we continue on our current path, health care expenditures are expected to reach a startling 4.1 trillion dollars by 2016.<sup>1</sup>

With an estimated 70% of the nation’s health costs resulting from poor lifestyle choices and the majority of Americans still participating in employer-sponsored health plans, this is a crisis that must be proactively addressed by all companies. For many, medical costs can consume half of corporate profits – or more.<sup>2</sup>

*But it doesn’t have to be that way.*

### **The Solution**

A growing body of evidence strongly supports that employers who invest in wellness for their employees will receive a positive return. A recent comprehensive literature review found that medical costs fall by an average of \$3.27 for every dollar spent on employee wellness programs.<sup>3</sup>

In addition, employers who offer comprehensive programs receive additional cost savings related to productivity as well as benefits of improved morale among employees, less turn-over and greater ability to attract quality workers.

However, not all wellness programs are created equal – and not all result in a positive return. Programs that positively impact employee health and bottom line costs are results-oriented, meaning they are carefully researched, thoughtfully designed and well-executed. If your organization is ready to develop this type of best in class program, choose a partnership with *Better You from Blue*.

## How We Do It

With a team of professionals fully certified by the Wellness Council of America (WELCOA), *Better You from Blue* can help your company build a top notch worksite wellness program from scratch or move your current one from good, to better, to best. Our proven, evidence-based approach is founded on WELCOA's "Seven C's", considered to be the science behind building healthy work environments.

Through a partnership with *Better You from Blue*, you'll have access to an array of services including assessment, consulting, data collection, reporting and wellness programming that can bring these seven benchmarks for success to your door.

## WELCOA'S Seven C's of Success

- ✓ Capture Senior Level Support
- ✓ Create a Cohesive Wellness Team
- ✓ Collect Data
- ✓ Craft an Operating Plan
- ✓ Choose Appropriate Interventions
- ✓ Create Supportive Environments
- ✓ Carefully Evaluate Outcomes



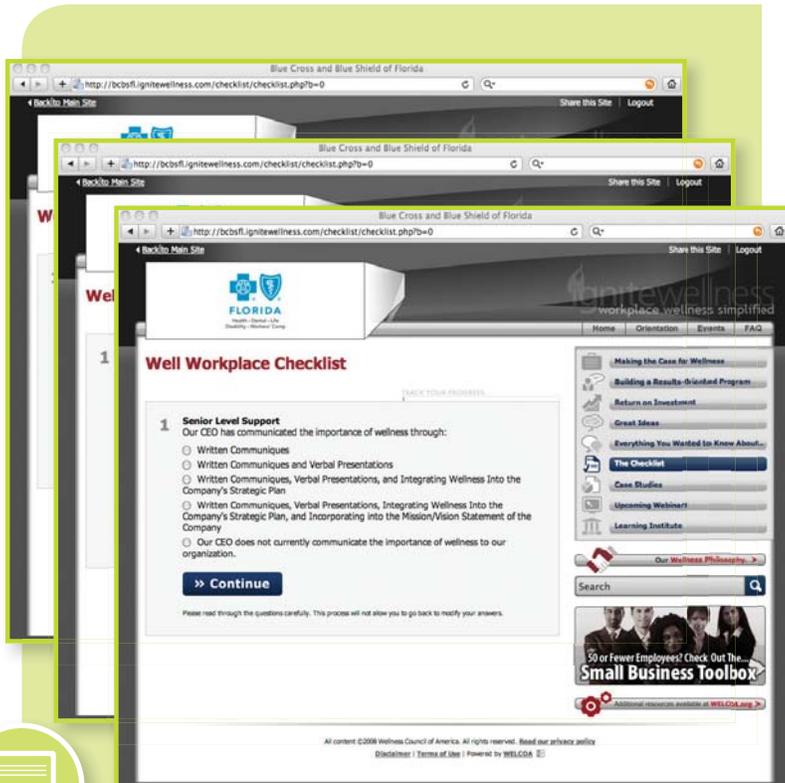
## The Well Workplace Checklist

As with any important project, the first step in developing or improving a worksite wellness initiative is assessment.

The Well Workplace Checklist is an online tool that will help you determine how well your organization is doing with respect to developing a results-oriented program. It generates immediate feedback about your organization's strengths and opportunities for improvement – and it provides practical steps you can take to ensure you're building a program that achieves your goals.

The Well Workplace Checklist is 100 questions in length and takes about 20 minutes to complete. Upon completion of the checklist, you'll receive a report that summarizes the feedback and highlights your scores in each of the seven benchmarks.

You'll then have the option to meet with a *Better You from Blue* team member who will provide a simple action plan that offers concrete strategies for implementing the recommendations.



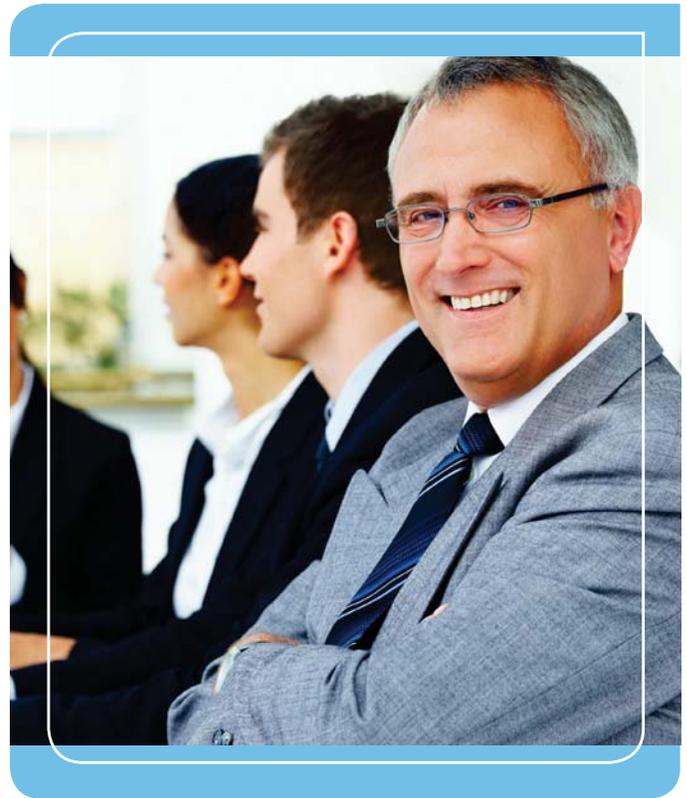
## Get Your Senior Leaders on Board

When senior leaders care about a company initiative, things get done. With a wide-scale effort to improve the health and productivity of employees and decrease health care costs, one fact is clear: programs that are driven from the top-down have greater impact and longevity. That's why the first benchmark of a successful health promotion program is to **capture senior level support**.

*Better You from Blue* can lend valuable assistance in gaining the support your organization needs from its leaders.

We offer:

- Powerful, proven strategies for strengthening support tailored to address the unique culture of your leadership and organization
- Resources to help you present compelling research, return-on-investment data and success stories to senior leadership
- Ongoing consultation throughout the process of capturing senior level support



## Make It a Team Effort

Research and experience has taught us that appointing one or two individuals full responsibility for worksite wellness is not a wise approach. In fact, it may lead to the eventual demise or dissolution of the program when

those individuals lose interest or leave. Rather, health promotion efforts that are effective and sustain the test of time are driven by **cohesive wellness teams** who steer the program.

Through a partnership with *Better You from Blue*, you'll get the support and tools you need to ensure your wellness team is highly-functional and delivers a results-oriented program, including:

- Specific, easy-to-follow guidelines for the creation and integration of best-in-class wellness teams
- Samples and ready-to-use templates of essential documents such as agendas, meeting minutes and operating plans
- A *Better You from Blue* representative to attend initial wellness team meetings and provide as-needed consultation on important programming issues such as communication, incentives, participation and evaluation

**Company XYZ Wellness Team Meeting Minutes**

MINUTES OF MEETING		
Discussion	Time	Outcome/Decisions
Welcome and Introduction	10:00 – 10:10	Chairperson welcomed new member, Renee Savoy. Renee introduced herself to team.
Health screening	10:10 – 10:30	Screening will be held March 15, 2011 from 10 am – 2 pm in the Employee Lounge. Communicating information about health screening will be handled by Michael in conjunction with BYFB representative. Set up handled by facilities.
Incentives	10:30 – 10:45	Decision was made to request budget approval for \$50 gift card for each employee that completes the health screening and receives their personal health report.
Well Workplace application	10:45 – 10:55	Joan spoke with WELCOA yesterday and gave status of application process to team.
Schedule next meeting	10:55 – 11:00	Next monthly meeting scheduled.

Tasks	Due Date	Action By
Work with BYFB Representative on completion of marketing materials	1/15/2011	Michael
Send out company-wide email with screening information	1/22/2011	Lorna
Post flyers in all break rooms	1/22/2011	Joe
Contact facilities with screening set up details	2/01/2011	Michael
Submit request for budget approval	1/15/2011	Donna
Complete one outstanding document for WELCOA application	1/15/2011	Joan
Send meeting minutes to all team members	1/06/2011	David

## You Can't Change What You Don't Know

The third benchmark of a successful results-oriented worksite wellness program is to **collect data**. When done right, data collection gives you invaluable information about what your organization needs, what your employees want and how to respond. *Better You from Blue* offers the most comprehensive, customized data collection approach in the industry.

### Health Screenings

An Employee Health Screening is a cornerstone of effective data collection, as it provides a baseline measure and snapshot of your employees' current health status and level of risk for future health issues. *Better You from Blue* provides a flexible approach to the screening process with several options for the two most important components - the biometric testing and the Personal Health Assessment (PHA). This personalized approach allows your organization to provide health screenings in a way that best suits your needs.

### Onsite Biometric Testing

Many organizations prefer the onsite biometric testing because it provides immediate results and the opportunity for face-to-face coaching. Additionally, onsite events are likely to produce greater participation and more data.

With a *Better You from Blue* onsite screening, you can trust that you'll get outstanding service from experienced professionals, including a dedicated program manager who will provide valuable assistance with the planning and implementation details.

All biometric testing is performed by trained health professionals. A simple finger-stick provides a wide variety of results, most of which are available in less than 10 minutes.

In a standard onsite screening, the following biometric data is collected:

- Blood Glucose
- Blood Pressure
- Body Mass Index (BMI)
- Cholesterol Ratio
- Total Cholesterol
- High-Density Lipoprotein (HDL)

Screenings can also be customized to include additional results such as:

- Body Fat Percentage
- Hemoglobin A1C
- Low-Density Lipoprotein (LDL)
- Osteoporosis
- Triglycerides

### Remote Biometric Screening

When onsite screening is not a feasible option, *Better You from Blue* offers a remote screening program that provides similar biometric data. Members are given the opportunity to visit a local diagnostic lab to participate in the biometric testing.

They receive their confidential results either online within 72 hours of testing, or via the U.S. mail. This service is available in both English and Spanish.



## Onsite PHA

If the onsite PHA is best for your group, your employees will answer a series of questions about their health and lifestyle choices through a traditional, paper version of the assessment available in both English and Spanish. Their biometric screening results will be added by a **Better You from Blue** staff member and the completed PHA will be immediately translated into a detailed personal wellness report.

This report gives the individual an overall wellness score and pertinent information about health risks, lifestyle choices and risk reduction strategies. If you pair the onsite PHA with an onsite biometric screening, the entire process takes approximately 15 – 20 minutes.

## Online PHA

Also available in English and Spanish, the online PHA provides the same valuable assessment of your employees' health status as the onsite version; the only difference is that it is completed via the internet, preferably directly after a biometric screening is completed. When this version is chosen, **Better You from Blue** provides your company with a link to be distributed to employees. By clicking on this link, employees will be able to complete the PHA online.

Once completed, they will have the option to print a detailed personal wellness report which includes the overall wellness score and pertinent information about health risks, lifestyle choices and risk reduction strategies.

## A Personal Touch

At a *Better You from Blue* health screening event, employees will receive the added benefit of meeting with a health coach face-to-face immediately after they receive their results. During this session, our trained coaches will not only explain results, but can also empower and encourage your employees to set realistic goals, implement self-care strategies and make simple behavior changes that produce big results.

Health plan members who express interest in receiving additional support for changing health behaviors will be referred to our *Next Steps* program where they will be connected with a health coach that is available by phone for ongoing assistance.

## Immediate Attention for High Risk

At all *Better You from Blue* onsite screenings, a trained registered nurse is on staff to attend to any employees whose biometric results indicate a critical value in blood pressure or blood glucose. Through a confidential one-on-one consultation, and with the permission of the employee, the RN will discuss the potential risks and coordinate immediate medical care if necessary.

Health plan members who are identified as high risk will then be encouraged to participate in our *Next Steps* program.



## Additional Data Collection

An annual health screening is a crucial part of the data collection process as it gives you valuable information about what your employees need in terms of health promotion programming. However, a best-in-class health promotion program also collects data that provides feedback in other important areas, such as environmental support for wellness, employee satisfaction, employee interests and health care claims.

*Better You from Blue* can assist with or administer these supplemental data collection methods. We offer a variety of templates for common data collection that can be used as-is or modified with your organizational specifics. Our ready-to-use interest and satisfaction surveys make it easy to elicit, organize and respond to organizational data and employee feedback.

**Health Screening Satisfaction Survey**

- What motivated you to participate in the health screening? Check all that apply.
  - Free health screening
  - Chair massage (if offered)
  - Ability to attend during work hours
  - Opportunity to speak to a health coach
  - Availability of health and wellness information
  - Prizes and drawings (if offered)
  - Incentives or points given by my employer
  - Other
- Was the time and location of the event convenient for you?
  - Yes
  - No
- Were you able to participate in all activities in the time allotted to attend?
  - Yes
  - No

If No, why were you unable to participate in all activities? Check all that apply.

  - Work related time constraints
  - Non-work related time constraints
  - The screening was too busy
  - Other
- Was your personal wellness report easy to read and understand?
  - Yes
  - No
- Were you satisfied with your experience speaking to a health coach?
  - Yes
  - No

If yes, how satisfied were you with the information shared by the health coach?

  - Very satisfied
  - Satisfied
  - No position
  - Dissatisfied
  - Very dissatisfied
- What changes will you make in your lifestyle as a result of your visit?
  - Eat healthier
  - Control cholesterol
  - Lose weight
  - Control blood pressure
  - Exercise regularly
  - Control blood glucose / diabetes
  - Stop using tobacco products
  - Other
  - None
- Your employer and Blue Cross and Blue Shield of Florida may offer future health and wellness programs. What topics are most important to you?
  - Weight management
  - Walking/Exercise programs
  - Heart health
  - Balancing work and family
  - Diabetes
  - Stress management
  - Nutrition
  - Smoking cessation
  - Cancer prevention
  - Depression
  - Other
- What is your overall rating of the health screening?
  - Excellent
  - Good
  - Fair
  - Poor

**All employee data will be gathered and stored with absolute dedication to privacy and confidentiality and in compliance with HIPAA regulations. We report the results only in aggregate form. No individual data will ever be shared with anyone in the company.**

## Reporting

Once the health screening and other data collection efforts are complete, we compile the results and communicate them back to you through detailed yet understandable reports.

Our Executive Summary is an aggregate report that includes a breakdown of group results in eleven areas of health status and overall wellness. It also provides data on demographics of those employees screened and highlights important critical values with the outcome of any onsite interventions for immediate care.

Reports can be individualized to include year to year and multiple location comparisons as well as employee satisfaction and interest data. Within 30 days of the completion of the data collection, *Better You from Blue* will meet with you to review the Executive Summary, make sure you understand the results and offer suggestions for appropriate interventions.

For employers who have a robust program in place with good participation in the PHA and screening event, *Better You from Blue* is able to provide a Health Risk Management Report in addition to the Executive Summary.

This report outlines the total cost for participants versus non-participants and breaks this out into physician, inpatient, outpatient, emergency room and pharmacy costs. This report also includes a risk analysis based on high, moderate and low categories.



-Executive Summary

## Planning Pays

When building a successful worksite wellness program, it's important to **craft an operating plan**. This plan will serve as the primary method of communicating what your program will accomplish and how it will function.

Many times, those tasked with the responsibility of wellness overlook this step because they underestimate the importance of a plan or don't know how to create one. In truth, any plan is better than none. But crafting a solid plan really isn't as daunting as it seems, especially when you have *Better You from Blue* to show you the way.

BYFB provides:

- Resources, education and consultation on the fundamentals of effective operating plans
- A ready-to-use template that will allow your organization to create an operating plan quickly and with ease

**Better You from Blue** Worksite Wellness  
WELCOA Benchmark #4

### Developing a Written Wellness Operating Plan

**Why does the organization need to create a wellness operating plan?**

The wellness operating plan is essential for several reasons:

- ✓ The operating plan is the central document that defines what the program will accomplish and provides direction to key players in order to accomplish program goals.
- ✓ The operating plan provides the structure for individuals to accomplish their specific tasks while maintaining alignment with the mission and goals of the program overall.
- ✓ The operating plan will serve as the key communication piece to senior leadership.

**When should the wellness operating plan be created?**

- ✓ The operating plan should be a focus when an organization is just starting a worksite wellness program and should be reviewed at least once a year. The written plan is a work in progress but is important to have in place at the beginning of any program.

**Who should create the wellness operating plan?**

- ✓ In most cases, the wellness committee will create the operating plan and present to senior leadership for review and support.

FLORIDA  
Department of Health

## Company Leader Testimonial

*“Enthusiasm!  
...innovative ideas!  
...and action!”*

*The team from Better You from Blue has been a vital part of the success of our City's wellness program. We have realized increased employee and family member participation in our programs, with direct, tangible results, in reduction of claims, costs and increased presenteesim.*

*Our renewals for the past three years have been under medical trend...with the latest renewal actually realizing a decrease in rates; the City and employees realized a monthly savings! A tremendous wellness success story.”*

*– Eddie B., Risk Manager, City of Pompano Beach*

## Choose Your Programs Wisely

While collecting data is a key component of a comprehensive program, it's important to keep in mind that its main purpose is to guide the planning and implementation of future initiatives. Unless you act on this data with effective interventions, your program will never reach its ultimate goals of improved health, increased productivity and decreased costs.

Through a partnership with *Better You from Blue*, you'll receive the guidance and resources you need to ensure you **choose appropriate interventions** that support your mission.

First, we can:

- Analyze the data to help you determine which wellness interventions will best attend to your employees top health needs and interests
- Teach your wellness team the science of planning and implementing successful wellness interventions
- Ensure critical programming issues such as promotion, participation and incentives are effectively addressed

Then, from our extensive array of onsite, online and telephonic wellness initiatives, your team can design a custom program that best suits the organizations' needs.

## Onsite Programs

The most powerful method of empowering your employees to change behaviors and reach goals is face-to-face education and support. *Better You from Blue* provides experienced health educators, nurse educators and health coaches who bring a personal approach to wellness inside the workplace.

### Education and Behavior Change Sessions

*Better You from Blue* offers dynamic and interactive group sessions that are more than just a lecture-style presentation. While our skilled facilitators always provide necessary information on the chosen topic for your employees, the *Better You from Blue* staff is trained to inspire your employees to change and give them practical, manageable ways to foster good health.

From *Mindful Eating* to *Know Your Numbers* to *Groove in Your Cube*, our facilitators can deliver quality group sessions on a wide variety of topics, including but not limited to:

- Blood Pressure
- Cancer
- Cholesterol
- Diabetes
- Exercise
- Heart Health
- Men's Health
- Nutrition
- Physical Activity
- Stress
- Tobacco Cessation
- Weight Management
- Women's Health

Topics can be customized and take-home handouts are always included. Many presentations are available in Spanish and Creole.

### Smoking Cessation Classes

*Better You from Blue* works in conjunction with accredited organizations to offer onsite Smoking Cessation classes led by certified facilitators. These classes educate, motivate and support your employees as they work through the challenge of quitting tobacco products. Participants who enroll in a class may also continue to receive support via our telephonic coaching service or online program.



### Weight Management Workshops

*Better You from Blue* promotes a non-diet "all foods fit" approach to weight management. Through the award-winning Am I Hungry?® 8-week onsite program, your employees will learn how to eat healthier without depriving themselves, how to eat the foods they love without overeating and how to increase their metabolism with physical activity to support sustained healthy weight. These workshops are led by licensed facilitators and include engaging written materials and group support.

### Onsite Health Coaching

Like most Americans, many of your employees know what they need to do to reach their health goals, but they have trouble doing those things consistently. Giving your employees the opportunity to meet privately with a health coach onsite will allow them to find the support, accountability and inspiration they need to honor their health commitments and stay on track.

All *Better You from Blue* health coaches are certified through nationally-recognized programs and strive to help employees find realistic, personalized strategies that result in lasting change.

## Online Programs

Using the internet is a smart, convenient way to engage your employees in wellness, particularly when large numbers or various locations make onsite programming less feasible. *Better You from Blue* offers two formats of online programming.

## Lifestyle Improvement Programs

Personalized, engaging and highly interactive, our online Lifestyle Improvement Programs from WebMD allow employees to assess and change lifestyle habits at their own pace. Six different programs address the most important components of overall wellness: emotional health, exercise, nutrition, smoking cessation, stress management and weight management.

Each program contains reading segments, journaling activities, inspirational quotes, planner reminders and other tools to help participants stay on track.

## BRAINSHARK® Multi-media Presentations

These multi-media presentations can be viewed online with audio capability anytime, as long as an internet connection is available. Brainsharks can be used as an alternative form of communication when you are unable to provide face-to-face presentations, or as a supplemental reinforcement of a particular topic message. They can be distributed with a simple link via an e-mail message or your organization's intranet, so employees can view them on their own schedule.

## The Brainshark topic list includes:

- Blood Pressure
- Cancer
- Cholesterol
- Diabetes
- Heart Health
- Nutrition
- Physical Activity
- Stress Management
- Stroke
- Tobacco
- Weight Management
- and more

*The Brainshark library is regularly updated with new presentations, some of which are also offered in Spanish.*



## Coaching and Outreach

Better You from Blue offers coaching and outreach programs committed to providing members the necessary tools, resources and culturally competent educational materials they need to make healthy lifestyle choices.

## Next Steps

Available in English, Spanish and Creole, Better You from Blue **Next Steps** offers your employees personalized attention and support from a health coach as they work to improve one or more aspects of their health. Coaches are skilled in addressing health issues and will provide participants with tools, support and resources to reach their goals, as well as information to help them make more informed health care decisions.

In addition, **Next Steps** coaches follow up with high-risk participants identified through their most recent health screening to ensure they are engaging in the medical and self-care strategies they need to address their critical values. The **Next Steps** program includes telephonic and e-mail access to a dedicated coach for as long as the member feels they need the support.

## Healthy Addition® Prenatal Program

Moms-to-be who enroll in the Healthy Addition Prenatal Program are connected with a dedicated Nurse Educator throughout their pregnancy to ensure they have the prenatal education, information, tools and emotional support they need.

Specifically, expectant mothers receive a pregnancy risk screening, a free book on pregnancy, ongoing monitoring, education on healthy pregnancy habits, prenatal information and answers to questions and concerns.



***"This program has prepared me for my baby."***

*"The materials helped guide me on what to expect through my pregnancy and how to help care for my baby after. It guided me step-by-step on what to do during the 1st, 2nd and 3rd trimester. Being that this was my first pregnancy, this program also gave me a better understanding of what questions to ask my OB."*

*I liked the child-rearing books, baby calendar and vaccine booklet to keep track of my baby's shots and the nurses answering my questions and concerns. This program has really helped me a lot and has prepared me for my baby."*

**- Odalys M., Sunny Isles Beach, Florida**

## Additional Services

As part of the *Better You from Blue* program, you'll have access to our library of health education material, available for distribution to your employees in electronic or print format.

## Healthy Words of Wisdom

Eye-catching, easy-to-read and available in English and Spanish, our *Healthy Words of Wisdom* series addresses the information, strategies and resources your employees need to know on many major health topics including:

- Alcohol Use
- Blood Pressure
- Cancer
- Cholesterol
- Depression
- Diabetes
- Men's Health
- Nutrition
- Physical Activity
- Prenatal Health
- Stress
- Tobacco Use
- Weight Management
- Women's Health

In addition to the *Healthy Words of Wisdom* series, you'll also have access to a wide variety of other educational material including Annual Preventive Care Guidelines, Healthy Choices on the Go, My Pyramid, Blood Pressure Wallet Cards and much more.



# Healthy Words

OF WISDOM

on Depression



Depression is a medical condition that can be treated.



**What is depression?**

Depression goes beyond feeling a little down from time to time. Depression creeps into every part of your life. It can affect your thoughts, feelings, physical health, and the way you behave and think about things at home and in the workplace. Depression is not a weakness or result of laziness or personal failure. There are different types of depression: major depression, seasonal depression, psychotic depression and postpartum depression.

**Symptoms of Depression**

Many people do not talk about how they feel and even resist treatment. There are times when we've all felt sad or even down about things. It's normal to experience these feelings during stressful situations like the death of a loved one, a failed relationship or a job loss.

## "A side benefit was weight loss..."

*"Three years ago I attended a health screening offered by Blue Cross Blue Shield at one of our local schools. My husband and I immediately read all the pamphlets that we had received at the health screening and discussed the information we had received verbally from the nurses. We changed our eating habits, monitored our salt intake and began a daily regimen of walking. Within a few weeks my blood pressure had dropped and I felt better than I had in several years.*

*A side benefit was also weight loss. Within a year of healthy living I had dropped two dress sizes and my blood pressure was back to normal. I feel the health screening was a life saving endeavor! After the health screening I returned to school and began really pushing a healthy lifestyle with my faculty. I feel we have a healthier staff today due to the valuable health screenings offered by Blue Cross Blue Shield and the initiative our district is taking to promote healthy living."*

– Glenda R., Principal, Okaloosa Schools

## Blue Rewards

**BlueRewards** is a workplace wellness incentive program developed by Blue Cross and Blue Shield of Florida. It rewards your employees for healthier choices by giving them the opportunity to earn points for pre-determined activities... points they can cash in for gift cards, time off or discounts on their health spending accounts – just to name a few.

Be healthy. Live well. Get rewarded. That's **BlueRewards!**



## Monthly Newsletter

As part of your partnership with us, you'll receive the *Better You from Blue Wellness Update*, a monthly electronic newsletter available for distribution to your employees.

Written by our own staff, this newsletter is full of inspiring, relevant articles designed to get and keep your employees moving in a healthy direction.

## Make Your Environment Support Your Mission

In order to achieve significant bottom line results, an organization must do more than provide intermittent opportunities for employees to engage in educational and behavior change interventions. It must **create a supportive environment** which fosters health and productivity in a way that employees experience on a daily basis.

Specifically, this means modifying the environment in ways that encourage healthier lifestyle habits and instituting policies and practices that result in high levels of employee participation and satisfaction. This is a process that takes time and energy but is well worth the effort.

As your organization strives to create a culture of wellness, *Better You from Blue* can provide resources, assessments and consultation services to help you improve your environment in seven important areas:

- Physical Activity
- Tobacco use
- Nutrition and Weight Management
- Workstation Ergonomics
- Safety
- Alcohol and Drug Use
- Stress Management

---

## Evaluate Your Efforts

The only way to know if your efforts are working is to **carefully evaluate outcomes**. If done correctly, program evaluation establishes accountability, measures change over time and gives you feedback about which interventions are working. In addition, it may help demonstrate the value of the program and secure resources for the future.

In many cases, *Better You from Blue* does the work of evaluation for you with:

- Feedback from interest and satisfaction surveys

- Aggregate results from annual health screenings communicated in easy-to-understand reports
- Participation rates from all health screenings and wellness interventions
- Opportunities to complete an annual organizational assessment
- Health care claims analyses and risk management reports for groups that meet certain criteria

## Here's what others had to say...

*"Our first wellness year has witnessed dramatic improvements in wellness attitudes and behavior. And because of our excellent claims experience we are maintaining the same health benefits plan with no increase in rates, a remarkable accomplishment in today's environment. The single most important reason for our successful first wellness year is our effective partnership with BCBSF*

*because of the excellent health assessment team, the well designed and results driven MyBlueService website, and the mentoring from the knowledgeable staff, FPUA has had a phenomenal Wellness Program. We could not have had any better partner in our Wellness efforts. We have truly benefitted from the Better You From Blue experience."*

*– Ed C., HR Manager, Fort Pierce Utilities Authority*

### References:

<sup>1</sup> WELCOA, *Well Workplace University: The Art and Science of Building and Sustaining A Results-Oriented Wellness Program*.

<sup>2</sup> WELCOA, *Corporate Wellness Makes a Bottom-Line Difference: The Cost Benefit of Worksite Wellness*.

<sup>3</sup> Baicker, Katerhin; Cutler, David; Song, Zirui. (February 2010). *Workplace Wellness Programs Can Generate Savings, Health Affairs 29:2*.

## Data Integration and Exchange:

Data integration is the process of combining data from a variety of sources to provide a comprehensive view of the individual's health status. Data exchange is the transfer of data via a computer network. The ability to integrate and to share and receive data is very important as the volume of data and the need to share data increases.

**Data Exchange:** BCBSF exchanges data with outside entities as necessary and complies with applicable privacy standards (such as HIPAA-AS). Exchange is conducted over secure connection. BCBSF works with entities to ensure correct format is used and data properties are understood to facilitate proper integration.

**Data Integration:** When BCBSF receives data from an external source (lab, pharmacy, disease management, behavioral health, medical providers, etc.) the data is uploaded into our Enterprise Data Warehouse infrastructure. These raw sets of data are used in a variety of analytical and operational efforts, including formation of a member profile. This information is used to size populations for intervention, monitor a member's health status and to view participation and outcomes associated with selected member interventions.

Examples of how BCBSF integrates and exchanges data with organizations are as follows:

1. Claims or encounter data come from our network providers who submit claims on behalf of our members or for members of other Blue Cross plans that reside as retirees in Florida.
2. Demographic data comes both from medical encounter information and from marketing-based data sources purchased by BCBSF.
3. Lab data, for select vendors, like Quest Laboratories, is shared with BCBSF, but is not available on our entire membership.
4. Biometric data is collected from a variety of sources, including clinical labs, wellness events, on-site wellness clinics, as well as through our web-portal data collection tool via WebMD.

5. Pharmacy benefit management organizations send integrated pharmacy data directly to BCBSF. This data is also received for a select number of accounts with carved-out pharmacy benefits and is integrated into many of our processes.
6. Our external disease management vendor shares a member return file with us that is stored in our data warehouse and used in member analytics.
7. Managed behavioral health encounter data is stored in our data warehouse and mined for opportunities.
8. Short Term Disability data is also stored and mined for case management outreach opportunities.
9. Data describing our medical providers come directly from claim encounter and network provider data. This is also stored in the Data Warehouse.
10. Data aggregators (enhanced sets of raw claims data) are usually run through our medical analytic areas and fed back into the warehouse for operational use. Some of our vendors (including our disease management vendor) enhance their files with data aggregators and we receive this data as part of their return files.

For accounts with a fully insured funding arrangement, member specific data feeds are not available due to compliance with HIPAA-AS Privacy Standards; however we can provide de-identified data at an aggregate level in our standard format.

For accounts with a self-insured funding arrangement, we can provide member-specific data feeds in our standard format. If a group requests a non-standard file format, costs and availability will vary depending on the complexity of the request.

---

“Wellness is something we do *with* and *for* people...  
...not something we do *to* them.”

– Wellness Council of America





An Independent Licensee of the  
Blue Cross and Blue Shield Association



# Worksite Wellness Partnership Agreement



## Blue Cross and Blue Shield of Florida will:

- Partner with the employer to provide ongoing support in developing a results-oriented worksite wellness program for your employees and organization overall.
- Provide an organizational assessment to assist you in determining areas of strength and opportunity for your wellness program.
- Provide a Personal Health Assessment (PHA) tool to all eligible employees. Provided yearly with annual reassessment.
- Provide convenient health screenings to all eligible employees. Better You from Blue will work with each employer group to make arrangements for biometric screening.
- Provide a convenient online scheduling tool required to confirm screening appointments and all other Better You from Blue facilitated events (i.e., wellness seminars).
- Provide marketing materials that fit the needs of your employees to provide a comprehensive marketing campaign, promoting your worksite wellness program.
- Provide educational materials to assist in promoting health and wellness specific to the health risk of your population. Spanish materials are available.
- Provide immediate triage to employees with "critical values" per screening results.
- Refer "at risk" members to Blue Cross and Blue Shield Florida health management programs.
- Routinely monitor and evaluate the worksite wellness program based on the recommended *7 Benchmarks of a Successful Wellness Program* from [www.WELCOA.org](http://www.WELCOA.org).
- Routinely provide effective program evaluations and survey tools.
- Provide an aggregate Executive Summary and a Risk Reduction Action Plan.
- Better You from Blue reserves the right to cancel an event or location if minimum participation levels are not met.

**The Better You from Blue Health Promotion Program follows established national guidelines and promotes evidence based programs.**

## Participating Account will:

- Secure Leadership and Management commitment to be visual and vocal supporters of the worksite wellness program.
- Promote a supportive environment for a worksite wellness program based on recommendations from the organizational assessment.
- Create a cohesive wellness committee designed to provide ongoing support, organize events and communicate ongoing program activities to eligible employees.
- Create a written wellness operating plan designed to outline the goals and objectives of your wellness program.
- Contact your Better You from Blue representative a minimum of 60 days prior to the wellness event to confirm the targeted event date and begin the planning process, understanding other dates may be provided if the initial dates you request are not available.
- Provide written cancellation notice 30 days prior to the scheduled health fair and/or wellness event. Changes after event confirmation may incur a financial penalty.
- Allow eligible employees to participate in the Personal Health Assessment (PHA) and health screenings during normal business hours, with a minimum goal of 30% to 40% participation in year one and an increase in participation level each following year.
- Promote health and wellness events utilizing various communication channels (i.e., posters, emails, newsletters, etc.).
- Utilize the online scheduling tool offered by Better You from Blue to create appointments for PHA, health screenings and other Better You from Blue facilitated events.
- Provide adequate space, tables, and chairs with set up completed at least 1 hour prior to event start time according to suggested floor plan provided by Better You from Blue.
- Provide location name and contact information 7 days prior to event. Ensure support is available for any onsite event.
- Implement a minimum of 2 health and wellness programs per year.
- Distribute online evaluation tool provided by Better You from Blue to employees after each health and wellness event.

\_\_\_\_\_  
Group Name

\_\_\_\_\_  
Group Number

\_\_\_\_\_  
BCBSF BYFB Program Manager (print)

\_\_\_\_\_  
BCBSF BYFB Program Manager (signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Group Senior Leader (print)

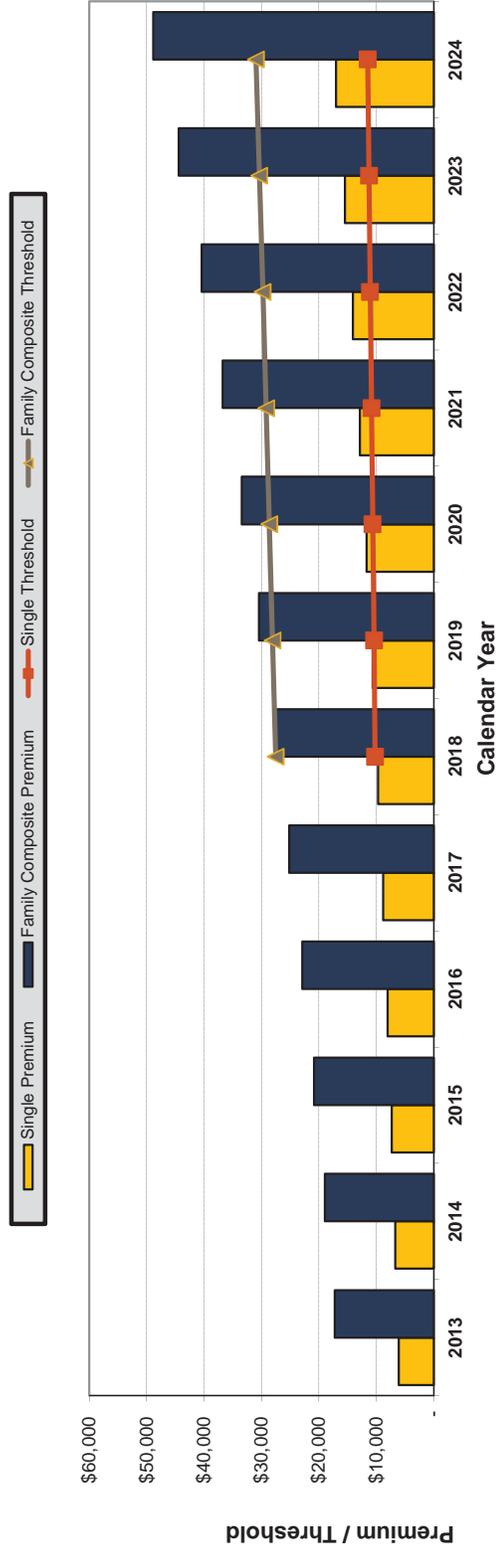
\_\_\_\_\_  
Group Senior Leader (signature) Title

\_\_\_\_\_  
Date

Calendar Year	Projected Premiums and Excise Tax Threshold Amounts, With FSA but no HSA / HRA						Annual Excise Tax(40%)
	Annualized Premium Projection			Threshold Amounts*		Family Composite	
	Employee Only	Employee + 1	Employee + 2	Employee + Family	Single		
2013	6,087	12,720	19,354	25,987	17,253		
2014	6,676	13,972	21,269	28,566	18,958		
2015	7,323	15,349	23,376	31,402	20,834		
2016	8,035	16,864	25,693	34,522	22,898		
2017	8,819	18,531	28,243	37,955	25,167		
2018	9,681	20,364	31,047	41,730	27,664	27,500	7,872
2019	10,629	22,380	34,132	45,883	30,410	28,050	122,660
2020	11,672	24,598	37,525	50,451	33,431	28,611	275,470
2021	12,819	27,038	41,257	55,477	36,755	29,183	446,409
2022	14,081	29,722	45,363	61,004	40,410	29,767	637,344
2023	15,469	32,674	49,879	67,085	44,431	30,362	850,335
2024	16,996	35,922	54,847	73,773	48,854	30,969	1,087,647

employ  
FSA is not considered.

Annual Premium vs. Annual Threshold, With FSA but no HSA / HRA



### 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 FY2014

Department	Depreciation
Information Systems	\$235,920
Human Resources	677
Finance	969
Planning, Zoning and Building	25,518
Fire-Rescue	573,269
Police	476,576
Public Works	564,056
Emergency Management	950
Risk Management	1,600
<b>Total Depreciation</b>	<b>\$1,879,535</b>

## Replacement Equipment - FY2014

Department	Cost
<b>Planning/Zoning/Building:</b>	
Automobile	\$25,000
<b>Finance</b>	
Folder/Sealer Machine	3,500
Cargo Van	21,200
Electric Pallet Walker	5,250
<b>Fire-Rescue:</b>	
Quint Fire Apparatus	880,000
Medical Defibrillators	212,166
<b>Police:</b>	
(3) Pursuit Vehicles	116,684
(2) Small Utility Vehicles	38,300
Shredder	5,000
Vehicle Scan Tool	6,000
Ford Escape	19,000
Auto Vu LPR System	38,000
<b>Public Works:</b>	
Track Skidster with Attachments	74,035
Ford F650 Bucket Truck	125,000
Oscilloscope	4,500
Int'l 7400 Sewer Jet/Vacuum Truck	312,585
Road Tractor	130,075
20 Yd Rear Loader	195,300
Int'l 4300 Crane	170,000
Kubota Mower	13,000
Ford E250 Van	21,000
Ford Fusion Automobile	24,000
Ice Machine	6,600
F150 4x4 Truck	26,500
<b>Information Systems:</b>	
Computer Equipment	505,200
<b>Total Equipment Replacement Expenditures</b>	<b>\$2,977,895</b>

**Revenue and Expense Summary**

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
<b>Revenues</b>						
Interest on Investments	155,630	149,127	135,000	50,000	50,000	-62.96%
Surplus Equipment Proceeds	24,815	30,438	30,000	70,000	30,000	0.00%
Transfer from General and Other Funds	2,662,940	2,027,725	1,970,969	1,970,969	1,879,535	-4.64%
<b>TOTALS</b>	<b>2,843,385</b>	<b>2,207,290</b>	<b>2,135,969</b>	<b>2,090,969</b>	<b>1,959,535</b>	<b>-8.26%</b>
<b>Expenses</b>						
Transfer to Underground Utility Assessment Fund	-	-	4,867,019	1,000,000	3,867,019	-20.55%
Capital Outlay-Equipment	1,369,513	1,422,959	1,316,203	1,400,000	2,472,695	87.87%
Capital Outlay-IS Equipment	162,043	194,849	342,500	200,000	505,200	47.50%
<b>TOTALS</b>	<b>1,531,556</b>	<b>1,617,808</b>	<b>6,525,722</b>	<b>2,600,000</b>	<b>6,844,914</b>	<b>4.89%</b>
Total Revenues Over/(Under)						
Expenses	1,311,829	589,482	(4,389,753)	(509,031)	(4,885,379)	
Contingency	-	-	(500,000)	-	(500,000)	
Beginning Net Assets	11,667,524	12,979,353	13,568,835	13,568,835	13,059,804	
<b>ENDING NET ASSETS</b>	<b>12,979,353</b>	<b>13,568,835</b>	<b>8,679,082</b>	<b>13,059,804</b>	<b>7,674,425</b>	

**Revenues****Interest on Investments**

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

**Surplus Equipment Proceeds**

This revenue source represents the sale of surplus equipment through the Palm Beach County Thrift Store.

**Transfer from General and Other Funds**

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

**Expenditures****Transfer to Underground Utility Assessment Fund**

This transfer represents funding for the Internal Financing Plan approved by Town Council on August 14, 2012.

**Capital Outlay – Equipment**

This represents the budget for the replacement of vehicles, machinery and office equipment.

**Capital Outlay – IS Equipment**

This represents the budget for the replacement of computer equipment.

**Contingency**

Contingency reserve.



(This page intentionally left blank)

**RETIREMENT FUND**

The Town provides pension benefits for General Employees, Police Officers and Firefighters.

The plans have been separately managed by 3 pension boards. On April 1, 2012, the three retirement boards were consolidated into the Town of Palm Beach Retirement Board of Trustees. This Board now oversees all of the Town's pension assets and retirement programs. An outside pension consultant administers the plans which cover general employees, lifeguards, police and fire-rescue personnel.

On May 1, 2012, the retirement benefits for most Town employees were changed from a full defined benefit plan, to a hybrid pension plan. Employees that were "eligible to retire" were grandfathered into the old defined benefit plan, and the benefits all other employees as of May 1, 2012 were changed to the hybrid pension plan that contains a defined benefit component and a defined contribution component. In addition, the Town ceased participation in the State of Florida's Section 175 and 185 programs for police and firefighter personnel. Details of the pension benefits are outlined later in this section.

Approximately 253 active employees and 377 retirees are covered by the three Plans.

The contribution requirements of the Plan members are established and may be amended by the Town Council. Plan members are required to contribute a percentage of their annual covered salary. Current contribution requirements are described in the following table. The member contribution rates for FY13 as a percentage of the employees' annual compensation, for both the defined benefit and defined contribution 401(a) plan vary per benefit group and/or date of hire, and are shown as follows:

Benefit Group	Defined Benefit Plan Employee Contribution	401(a) Defined Contribution Plan			
		Mandatory Contribution		Voluntary Contribution	
		Employee	Employer	Employee	Employer
Police Officer	4.98%	2%	2%	Voluntary up to the maximum allowable under IRS Regulations	2% Match
Firefighter	4.82%	2%	2%		2% Match
General Employees hired before 5/1/1992	4.47%	2%	2%		2% Match
General Employees hired on or after 5/1/1992	2.47%	4%	4%		No Match
Lifeguard Employees hired before 5/1/1992	5.21%	2%	2%		2% Match
Lifeguard Employees hired on or after 5/1/1992	3.21%	4%	4%		No Match

The proposed FY14 budget contains the changes noted in the chart on the following page to the non-union employee contribution requirements. The total cost of these changes is \$152,515.

Benefit Group	Defined Benefit Plan	401(a) Defined Contribution Plan			
	Employee Contribution	Mandatory Contribution		Voluntary Contribution	
		Employee	Employer	Employee	Employer
Police Officer	2.47%	4%	4%	Voluntary up to the maximum allowable under IRS Regulations	No Match
Firefighter	4.82%	2%	2%		2% Match
General Employees hired before 5/1/1992	2.47%	4%	4%		No Match
General Employees hired on or after 5/1/1992	2.47%	4%	4%		No Match
Lifeguard Employees hired before 5/1/1992	2.47%	4%	4%		No Match
Lifeguard Employees hired on or after 5/1/1992	2.47%	4%	4%		No Match

The Retirement Board approved a change to the actuarial investment assumption from 8% to 7.5% and the wage inflation assumption from 5.5% to 3.5% and the new assumptions were used in the calculations included in the September 30, 2012 actuarial report.

The FY14 actuarially determined contribution to the defined benefit plan totals \$5,916,828. A portion of the increase from FY13 is made up of a change in the investment and wage inflation assumption costing \$930,690. This amount is being offset by a transfer from the prepaid contribution reserve in the Retirement Fund. The Town accumulated a prepaid reserve in the Retirement Fund due to the "overpayment" to the fund by systematically contributing the actuarial determined amount rather than the State required amount calculated as a percent of payroll. A total of \$2,169,323 has been reserved as a prepaid contribution in the Retirement Fund. The reasons for the balance of the increase are increases in retirement activity and the final year of smoothing the investment losses from 2008. In addition, the proposed change to the employee contribution increases the Town contribution. The Town's contribution for the defined benefit plan for FY13 and FY14 is as follows:

Defined Benefit Contribution	FY2013	FY2014	Change	% Change
<b>General Employees</b>	\$1,223,869	\$1,850,688	\$626,819	51.2%
<b>Lifeguards</b>	125,294	143,700	18,406	14.7%
<b>Police</b>	1,257,107	1,881,949	624,842	49.7%
<b>Fire-Rescue</b>	<u>1,370,637</u>	<u>2,040,491</u>	<u>669,854</u>	48.9%
<b>Total</b>	\$3,976,907	\$5,916,828	\$1,939,921	48.8%
<b>Less: Prepaid Contribution</b>	0	<u>(930,690)</u>	<u>(930,690)</u>	100.0%
<b>Proposed Contribution Change</b>	0	<u>152,515</u>	<u>152,515</u>	100.0%
<b>Amount included in the Budget</b>	<u>\$3,976,907</u>	<u>\$5,138,653</u>	<u>\$1,161,746</u>	29.2%

The employer funding history for the defined benefit pension for the last five years is shown below:

	FY2010	FY2011	FY2012	FY2013	FY2014
<b>General</b>	\$2,507,174	\$2,927,020	\$651,882	\$1,223,869	1,850,688
<b>Lifeguards</b>	109,310	148,364	15,600	125,294	143,700
<b>Police</b>	2,261,552	2,828,758	1,213,681	1,257,107	1,881,949
<b>Fire-Rescue</b>	2,647,210	3,189,802	1,635,237	1,370,637	2,040,491
<b>Total</b>	<b>\$7,525,246</b>	<b>\$9,093,944</b>	<b>\$3,516,400</b>	<b>\$3,976,907</b>	<b>\$5,916,828</b>

The Town contributes a match of up to 4% to the Defined Contribution (DC) plan. Contributions to the DC plan began with the implementation of the hybrid plan on May 1, 2012. Total employer contributions to the DC plan per year are as follows:

	FY2012 Actual	FY2013 Budget	FY2014 Budget
<b>General</b>	\$123,785	\$371,693	\$374,514
<b>Lifeguards</b>	2,014	5,428	5,590
<b>Police</b>	43,163	158,090	155,012
<b>Fire-Rescue</b>	47,748	172,855	158,081
<b>Total</b>	<b>\$216,710</b>	<b>\$708,066</b>	<b>\$693,197</b>

The funded ratio for the each of the pension plans is shown in the chart below. The reductions from FY2011 to FY2012 reflect the recently implemented change in the investment return assumption from 8.0% to 7.5%.

As of Fiscal Year End	FY2008	FY2009	FY2010	FY2011	FY2012
<b>General &amp; Lifeguards</b>	88%	81%	79%	89%	80%
<b>Police</b>	90%	85%	84%	88%	76%
<b>Fire-Rescue</b>	80%	74%	73%	81%	71%

## Summary of Plan Provisions

---

**Grandfathered Benefits:** The benefit consist of the old defined benefit plan (Plan A - see below) and are provided to employees that were eligible to retire on or before May 1, 2012.

**Plan A Benefits:** The accrued benefits prior to May 1, 2012 in the old defined benefit plan.

**Plan B Benefits:** The accrued benefits after May 1, 2012 in the new hybrid pension plan.

### **Normal Retirement:**

#### **ELIGIBILITY**

##### **Plan A**

- a) *General:* 30 or more years of service, regardless of age; or age 55 with 10 or more years of service
- b) *Ocean Rescue:* Age 50 with 10 or more years of service. Or 10 or more years of service and age plus credited service totals 65 years or more.
- c) *Police Officers and Firefighters:* 20 or more years of service, regardless of age; or, age 50 with 10 or more years of service; or, at least 10 years of service and age plus credited service totals 65 years or more.

##### **Plan B**

Age 65 with 10 or more years of service, including service prior to May 1, 2012.

#### **PENSION AMOUNT**

##### **Plan A**

- a) *General:* Average final compensation times the sum of a) 2.75% for service earned after September 30, 1990, to a maximum of 82.5%, plus 2.35% for service earned on or before September 30, 1990 for the first 30 years of service, plus, b) 1.0% for service in excess of 30 years.
- b) *Ocean Rescue:* Average final compensation times the sum of a) 2.85% for the first 25 years of service with a maximum of 71.25%, plus, b) 1.0% for service in excess of 25 years.
- c) *Police Officers and Firefighters:* Average final compensation multiplied by the sum of a) 3.5% per year of credited service to a maximum of 87.5 percent, plus, b) 2.0% per year of credited service, if any, in excess of 43.75 years.

##### **Plan B**

Average final compensation multiplied by 1.25% per year of credited service after April 30, 2012.

*General and Ocean Rescue:* The normal form of pension is a pension payable for life. Also see Automatic Death Benefit.

*Police and Firefighters:* The normal form of pension is a pension payable as a straight life annuity, including service prior to April 30, 2012. Also see Automatic Death Benefit.

### **Average Final Compensation:**

#### **Plan A**

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

#### **Plan B**

Average compensation after April 30, 2012 over a period increasing up to the final 5 years of credited service on and after April 30, 2017.

**DROP Retirement: Both Plan A and Plan B**

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

**Pension Amount**

*General and Ocean Rescue:* 98% of member's accrued benefit at the date of election to participate in DROP.

*Police and Firefighters:* 100% of the member's accrued benefit at the date of election to participate in DROP.

**Early Retirement (General Employees Only):**

**ELIGIBILITY**

**PLAN A**

Age 50 with 10 or more years of credited service.

**PLAN B**

Early retirement at age 60 with 10 or more years of credited service, provided the employee pays the full actuarial cost of the extra years receiving a pension.

**PENSION AMOUNT**

**PLAN A**

Computed as a normal retirement benefit but reduced 6/10 of 1% (3/10 of 1% if service credit is 20 or more years) for each month early retirement precedes the member's normal retirement date.

**PLAN B**

Actuarial equivalent reduction.

**Deferred Retirement (Vested Termination Benefit): Both Plan A and Plan B**

**Eligibility** - 10 or more years of service (waived for frozen benefits). Pension begins upon meeting requirement for normal retirement. Contributions must be left on deposit in the System; failure to do so results in forfeiture of the vested benefit. Frozen accrued benefits as of April 30, 2012 are vested immediately.

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

**Duty Disability Retirement: Both Plan A and Plan B**

**Eligibility** - No age or service requirements.

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

*Police Officers and Firefighters:* Computed as a regular retirement with additional service credit granted from date of disability to earliest normal retirement eligibility date. Minimum benefit is 60% of average final compensation:

**Non-Duty Disability Before Retirement: Both Plan A and Plan B**

**Eligibility** - 10 or more years of service (waived for frozen benefit).

**Pension Amount** - Computed as for normal retirement. For Police and Firefighter benefit groups, the disability pension benefit shall not be less than 30 percent of the member's average final compensation at the time of disability.

**Duty Death Before Retirement: Both Plan A and Plan B**

**Eligibility** - No age or service requirements.

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

**Non-Duty Death Before Retirement: Both Plan A and Plan B**

**Eligibility** - 10 or more years of service (waived for frozen benefit).

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

**Automatic Death After Retirement Pension:**

**Plan A**

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

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

**Plan B**

Reduced option forms of payment are available including reduced survivorship benefits.

**Post-Retirement Cost-of-Living Adjustments:**

**Plan A**

Pensions are increased 2.0% annually based on the total pension payable subsequent to an initial 3 year deferral period.

**Plan B**

None.

**Purchase of Service Credit: Both Plan A and Plan B**

A vested member who has not purchased service credit under Prior Governmental Service, including Military Service elsewhere may purchase years or fractional parts of years of service, not to exceed 5 years, to be added to years of credited service provided that the member contributes the sum that would have been contributed to the retirement plan to pay the full actuarial cost.

Purchase of service by members of benefit group firefighter may only be based upon actual prior service as a firefighter or service in the military and purchase of service by a member of benefit group police officer may only be based upon actual prior service as a police officer of service in the military.

**PROGRAM: EMPLOYEES RETIREMENT FUND (600)****Revenue and Expense Summary**

	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2013 Projected	FY2014 Budget	% Change
<b>Revenues</b>						
Employer Contributions	7,316,475	2,881,791	3,976,907	3,976,907	5,138,653	29.21%
Transfer from Prepaid Town Contributions	-	-	-	-	930,690	100.00%
Employee Contributions	1,632,262	1,844,730	708,807	696,488	571,000	-19.44%
Gain/(Loss) on Investments	(50,413)	25,580,688	14,388,975	14,388,975	14,306,969	-0.57%
Miscellaneous	(29,253)	27,121	-	8,000	-	0.00%
State of Florida	786,402	830,571	-	-	-	0.00%
Interest on Investments	1,022,260	1,154,574	1,200,000	1,200,000	1,200,000	0.00%
<b>TOTALS</b>	<b>10,677,733</b>	<b>32,319,475</b>	<b>20,274,689</b>	<b>20,270,370</b>	<b>22,147,312</b>	<b>9.24%</b>
<b>Expenses</b>						
Salaries and Wages	-	-	38,875	28,752	39,449	1.48%
Employee Benefits	-	-	19,446	18,940	15,968	-17.89%
Contractual	14,657,797	15,597,686	16,443,377	16,797,307	18,154,000	10.40%
<b>TOTALS</b>	<b>14,657,797</b>	<b>15,597,686</b>	<b>16,501,698</b>	<b>16,844,999</b>	<b>18,209,417</b>	<b>10.35%</b>
Total Revenues Over/(Under)						
Expenses	(3,980,064)	16,721,789	3,772,991	3,425,371	3,937,895	
Beginning Net Assets	174,544,804	170,564,740	187,286,529	187,286,529	190,711,900	
<b>ENDING NET ASSETS</b>	<b>170,564,740</b>	<b>187,286,529</b>	<b>191,059,520</b>	<b>190,711,900</b>	<b>194,649,795</b>	

**Revenues****Employer Contributions:**

The employer contributions are actuarially determined for the hybrid pension plan.

**Transfer from Prepaid Town Contributions:**

Transfer to pay for the first year cost of the assumption changes.

**Employee Contributions:**

Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate.

**Gain/(Loss) on Investments:**

This line item reflects the estimated gains on the sale of equities. Projections reflect the 7.5% return assumption for the fund.

**Interest on Investments:**

The FY13 budgeted amount represents the anticipated interest to be earned on fixed income investments.

**Expenses****Salaries and Wages:**

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

**Employee Benefits:**

Employee benefit costs include the health insurance program and the hybrid pension plan for the FTEP assigned to this fund.

**Contractual:**

This line item reflects anticipated pension payments and operating costs.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Finance Director	-	-	-	0.0240	0.0240
Assistant Finance Director	-	-	-	0.0190	0.0190
Accounting Supervisor	-	-	-	0.0230	0.0230
Accounting Clerk	-	-	-	0.0120	0.0120
Director of Human Resources	-	-	-	0.0240	0.0240
Human Resource Assistant	-	-	0.5000	0.3750	0.3750
Payroll Specialist	-	-	-	0.2310	0.2310
	-	-	0.5000	0.7080	0.7080

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

	<b>FY2011 Actual</b>	<b>FY2012 Actual</b>	<b>FY2013 Budget</b>	<b>FY2013 Projected</b>	<b>FY2014 Budget</b>	<b>% Change</b>
<b>Revenues</b>						
Town Funding	1,533,000	1,493,000	1,769,000	1,769,000	1,506,000	-14.87%
Retiree Funding	1,214,833	1,263,754	1,540,500	1,332,600	1,464,500	-4.93%
Medicare Reimbursement	94,095	95,383	90,000	60,000	-	-100.00%
Miscellaneous Revenue	84,420	48,379	-	165,000	-	0.00%
Gain/(Loss) on Investments	31,758	2,413,804	422,000	412,200	412,200	-2.32%
<b>TOTALS</b>	<b>2,958,106</b>	<b>5,314,320</b>	<b>3,821,500</b>	<b>3,738,800</b>	<b>3,382,700</b>	<b>-11.48%</b>
<b>Expenses</b>						
Salaries and Wages	36,929	47,213	54,488	54,488	57,948	6.35%
Employee Benefits	2,146,819	2,397,110	2,546,815	2,490,414	2,493,532	-2.09%
Contractual	125,222	100,760	93,110	149,510	125,100	34.36%
Commodities	228	72	300	300	300	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>2,309,198</b>	<b>2,545,155</b>	<b>2,694,713</b>	<b>2,694,712</b>	<b>2,676,880</b>	<b>-0.66%</b>
Total Revenues						
Over/(Under) Expenses	648,908	2,769,165	1,126,787	1,044,088	705,820	
Beginning Net Assets	17,524,179	18,173,087	18,173,087	18,173,087	19,217,175	
<b>ENDING NET ASSETS</b>	<b>18,173,087</b>	<b>20,942,252</b>	<b>19,299,874</b>	<b>19,217,175</b>	<b>19,922,995</b>	

\*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; plan funding requirements are determined by experience and actuary analysis conducted by Willis of Florida

**Retiree Funding:**

The FY2014 budget for Retiree Funding decreased based on applying a 10% increase to the FY2013 projections utilizing actuals to date. Projected FY2013 revenues are well below budget.

**Medicare Reimbursements:**

Medicare reimbursements are paid to the Town through either the Retiree Drug Subsidy (RDS) program or Early Retiree Reinsurance Program (ERRP). Year to date for FY13 the Town has received \$38,000 in reimbursements through the RDS program. It is unlikely that the Town will receive any funds through the ERRP program in FY13 as federal funds for this program have been depleted. The ERRP program is closed for future years.

**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:

Prior to FY2013, health insurance broker services were paid directly to the Broker from the Stop Loss, Life Insurance, Long-Term Disability and Prescription drug carriers. Commissions paid were attributable to the contract between the Town and the insurance companies. In FY2013 the Town entered into a flat fee contract for insurance broker services with Willis of Florida in order to eliminate the potential for real or perceived conflict-of-interest in the broker's recommendations. The increase reflected is the amount needed to cover the cost of the flat fee contract with Willis and the Town. The contract amount is divided 60/40 between the Self Insurance Fund-Health (502) and Health Insurance Trust (610) respectively.

Full Time Equivalent Employees	FY2010	FY2011	FY2012	FY2013	FY2014
Director of Human Resources	0.050	0.100	0.100	0.100	0.100
Finance Director	0.050	0.050	0.050	0.050	0.050
Assistant Director of Human Resources	0.200	0.200	0.200	0.200	0.200
Human Resource Assistant	0.100	0.050	-	-	-
Human Resource Coordinator	-	-	0.320	0.330	0.330
Human Resource Analyst	0.100	0.050	0.050	0.050	0.050
	0.500	0.450	0.720	0.730	0.730

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 11, 2013

---

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

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

Re: Commercial Solid Waste Fee Assessments  
**Resolution No. 117-2013**

Date: June 26, 2013

---

## **STAFF RECOMMENDATION**

Town staff recommends that the Town Council approve Resolution No. 117-2013, 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:

	<b>FY 2013</b>	<b>FY 2014</b>
1. Apartments	\$14.60/Unit/Month	\$14.20/Unit/Month
2. Low Volume (5 day)	\$0.029/SF/Year	\$0.029/SF/Year
3. Medium Volume (5 day)	\$0.197/SF/Year	\$0.195/SF/Year
4. High Volume (5 day)	\$0.863/SF/Year	\$0.853/SF/Year
5. Low Volume (7 day)	\$0.033/SF/Year	\$0.032/SF/Year
6. Medium Volume (7 day)	\$0.221/SF/Year	\$0.220/SF/Year
7. High Volume (7 day)	\$0.965/SF/Year	\$0.958/SF/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. 117-2013 sets rates so that the assessment can be calculated for each property. A public hearing will be scheduled for September 2013, 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 proposed resolution has been reviewed by the Town Attorney 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. 117-2013**

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 2013-2014 are hereby adopted as follows:

Apartments	\$14.20/Unit/Month
Low Volume (5-day Service)	\$0.029/SF/Year
Medium Volume ( 5-day Service)	\$0.195/SF/Year
High Volume ( 5-day Service)	\$0.853/SF/Year
Low Volume (7-day Service)	\$0.032/SF/Year
Medium Volume (7-day Service)	\$0.220/SF/Year
High Volume (7-day Service)	\$0.958/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, 2013.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of July 2013.

\_\_\_\_\_  
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

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 11, 2013

---

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Thomas G. Bradford, Deputy Town Manager

Re: Worth Avenue Commercial District Assessment Area – Adoption of Initial Assessment Roll and Capital and Maintenance Assessments for FY 2014.

**Resolution No. 114-2013**

Date: June 28, 2013

---

## **STAFF RECOMMENDATION**

Staff recommends the Mayor and Town Council adopt Resolution No. 114-2013 which is the preliminary assessment resolution for the proposed capital (debt service) and maintenance assessments for the Worth Avenue Commercial District in FY 2014.

## **GENERAL INFORMATION**

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the next year's FY 2014 proposed capital and maintenance assessments for the Worth Avenue Commercial District Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 114-2013 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed capital and maintenance assessments and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice issued in late August of this year and by letter from the Town.

The total net assessment amount is based upon the following budget factors:

- 1) Public Improvement Revenue Bonds, Series 2010 B, FY 2014 Annual Debt Service- \$774,181.28.<sup>1</sup>
- 2) Carryover of Fund Balance from Capital Account: \$0
- 3) Proposed FY 2014 Net Debt Service Assessment - **\$774,181.28**
- 4) Proposed FY 2014 Maintenance Budget - \$211,125. A copy is attached as Exhibit A.
- 5) Donations (Garden Club for Living Wall Maintenance) - \$10,000
- 6) Carryover of Maintenance Account Fund Balance for Maintenance: \$0
- 7) Proposed FY 2013 Net Maintenance Assessment - **\$211,125**

---

<sup>1</sup> Debt service represents \$772,681.28 in debt service and a Bank of New York service fee of \$1,500.

**8) Total Net Assessment (item 3+ item 7) - \$985,306.28**

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

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector, Property Appraiser and Palm Beach County's Department of Information Systems Services (ISS). Each referenced constitutional officer charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$106 in order to net the \$100 needed.

The additional 6 percent is attributable as follows:

- Property Appraiser – 1%
- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 6%

These multipliers have been added to the Town's proposed FY 2013 net assessment of \$985,306.28 resulting in a **gross assessment of \$1,048,198.17**.

Resolution No.114-2013 formally initiates the process to implement the intended assessments for FY 2014. The resolution describes the property to be assessed, the improvements and related services provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. on Tuesday, September 10 in the Town Hall Council Chambers. It is recommended that Resolution No. 114-2013 be adopted.

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

**FUNDING/FISCAL IMPACT**

All direct costs borne by the Town to accomplish this project are paid for by the properties benefitting from the project improvements as opposed to all property owners in Town. The proposed Worth Avenue Maintenance budget is based on the budget attached as Exhibit A.

The Capital budget is based upon the amended debt service schedule that resulted from the one time early redemption of \$1,485,000 of bonds issued for the project referred to as the 2010 Series B bond issue. The estimated allocation of the combined gross assessment for debt and maintenance is shown in Exhibit B.

### **TOWN ATTORNEY REVIEW**

Resolution No. 114-2013 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

#### Attachment

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

N: TGB/2013/Agenda Items/ Backup Memo for Worth Avenue Commercial District FY 14 Assessments for Capital & Maintenance 062813

Worth Avenue Commercial District Proposed Maintenance Budget - FY 2014			
FY 2014			
Miscellaneous Fees		Sub-Totals 2014	Proposed 2014
	Bank of New York - Mellon (Bond Admin Service Fee)(1)		\$ -
	Attorney Fees for Initial and Final Resolution		\$ 2,000
	Postage		\$ 60
	Palm Beach Post Ad		\$ 485
	Tax Collector Mailing Assessment		\$ 60
	Tax Collector Administrative Charge		\$ 150
		\$ 2,755	
Facilities and Landscaping Maintenance			
	<b>Base Fee - Landscape Contractor</b>		\$ 66,135
	(\$5,194.67 x 1.03 = \$5,350.51 x 12 = \$64,206.12)		
	<b>Pressure Cleaning Package (2 X Per Year)</b>		\$ 51,355
	(\$48,405 x 1.03 = \$49,857.15 or \$24,929 per service)		
	<b>Annuals (Replace 2 X Per Year)</b>		\$ 13,390
	(\$11,948 x 1.05 = \$12,545.40)		
	<b>Plant and Tree Replacement</b>		\$ 2,500
	\$2,500		
	<b>Fertilization (4 X Per Year)</b>		\$ 2,020
	(\$1,780 x 1.10 = \$1,960)		
	<b>Ornamental Tree Trimming (2 x Per Year)</b>		\$ 3,820
	(\$1,800 x 1.03 = \$1,854 x 2 = \$3,708)		
	<b>Palm Tree Trimming (4 X Per Year)</b>		\$ 8,450
	(\$1,990 x 4 = \$7,960 x 1.03 = \$8,200)		
	<b>Vericutting Lawn</b>		\$ 1,060
	(\$1.00 per sq ft x 1,000 sq.ft = \$1,000 x 1.03 = \$1,030)		
	<b>Top Dressing of Turf Areas</b>		\$ 3,000
	\$3,000		
	<b>Bulb Replacement</b>		\$ 150
	(10 x \$6.95 = \$69.50 x 1.079 = \$75.00)		
	<b>Street Light Re-Lamping</b>		\$ 1,000
	Misc. bulbs and ballasts (\$500)		
	<b>Sprinkler Head Replacement and Irrigation Repairs</b>		\$ 585
	(\$549 x 1.03 = \$565)		
	<b>G-Sky Living Wall Maintenance</b>		\$ 27,860
	(\$25,760 x 1.10 = \$28,400)		
	<b>Lethal Yellowing Inoculations</b>		\$ 2,960
	(190 Palms 1 x Per Year = 190 x 14.67 x 1.03 = \$15.11 x 190 = \$2,870)		
	<b>Clock Tower Maintenance</b>		\$ 640
	Verdin Maintenance Contract for the clocks - \$590 x 1.05 = \$620		
	<b>WhiteFly Treatments</b>		\$ 4,500
	Quarterly spraying @ \$1,125 each		
	<b>Sidewalk Repairs</b>		\$ 4,000
	As needed. C.S. Whiteside		
	<b>Miscellaneous</b>		\$ -
	Unanticipated Expenditures		
		\$ 193,425	
Utilities			
	<b>Electric</b>		\$ 6,380
	259 Worth Ave Meter: \$3,100 x 1.10 = \$3,410 (FPL Rate inc)		
	205 Worth Ave Meter: \$2,700 x 1.10 = \$2,970 (FPL Rate inc)		
	<b>Water</b>		\$ 7,255
	170 Worth Ave Meter: \$6485		
	412 Hibiscus Meter: \$770		
	<b>Gas</b>		\$ 780
	FPUC Flat Rate @ \$65 per mo		
		\$ 14,415	
<b>Contingency</b>	Approximately 5.0% of Expenditures for Unanticipated	\$ 10,530	\$ 10,530
<b>Total Expenditures</b>		\$ 221,125	\$ 221,125
REVENUES			
	<b>Non Ad-Valorem Assessments</b>		\$ 211,125
	Special Non Ad-Valorem Assessments Per Florida Statutes		
	<b>Garden Club Donation</b>		\$ 10,000
	\$10,000 annual donation for 5 years effective October 2011		
	<b>Carry Forward of Fund Balance</b>		\$ -
	Undesignated Fund Balance Brought Forward and Appropriated		
	<b>Total Revenues</b>		\$ 221,125
Key: (1) Fee reallocated to debt service account for proper accounting.			

Worth Avenue Assessment Area Debt and Maintenance Assessments FY 2014		
STREET ADDRESS	PROPERTY CONTROL NUMBER	GROSS TOTAL ASSESSMENT DEBT & MAINTENANCE
125 Worth Ave.	50-43-43-23-05-016-0380	\$66,699.51
150 Worth Ave	50-43-43-23-05-017-0011	\$142,479.69
172 Worth Ave.(1)	50-43-43-23-05-017-0012	\$17,091.65
151 Worth Ave.	50-43-43-23-05-016-0130	\$63,879.70
175 Worth Ave. 0010	50-43-43-26-14-000-0010	\$11,378.53
175 Worth Ave. 0020	50-43-43-26-14-000-0020	\$6,937.01
175 Worth Ave. 0030 (3)	50-43-43-26-14-000-0031	\$6,033.12
400 S. County Rd.	50-43-43-23-05-015-0220	\$0.00
401 S. County Rd.	50-43-43-23-05-016-0010	\$29,485.26
411 S. County Rd.	50-43-43-23-05-016-0600	\$28,901.15
204 Worth Ave.	50-43-43-23-05-018-0230	\$56,159.22
212 Worth Ave.	50-43-43-23-05-018-0212	\$5,842.89
216 Worth Ave.	50-43-43-23-05-018-0190	\$20,655.49
222 Worth Ave.	50-43-43-23-05-018-0170	\$16,763.31
224 Worth Ave.	50-43-43-23-05-018-0050	\$81,472.24
256 Worth Ave.	50-43-43-23-05-018-0010	\$29,653.81
306 Worth Ave.	50-43-43-23-05-019-0220	\$24,402.04
312 Worth Ave.	50-43-43-23-05-019-0200	\$7,915.57
350 Worth Ave.	50-43-43-23-05-019-0010	\$22,025.27
205 Worth Ave.	50-43-43-23-05-015-0280	\$39,191.30
219 Worth Ave.	50-43-43-23-05-015-0340	\$23,486.04
225 Worth Ave.	50-43-43-23-05-015-0380	\$25,944.17
235 Worth Ave.	50-43-43-23-05-015-0420	\$11,496.76
237 Worth Ave.	50-43-43-23-05-015-0440	\$24,233.98
247 Worth Ave.	50-43-43-23-05-015-0480	\$23,427.07
250 Worth Ave. 1	50-43-43-27-69-000-0010	\$2,359.96
250 Worth Ave. 2	50-43-43-27-69-000-0020	\$2,276.06
250 Worth Ave. 3	50-43-43-27-69-000-0030	\$1,663.86
250 Worth Ave. 4	50-43-43-27-69-000-0040	\$3,035.55
259 Worth Ave.	50-43-43-23-05-015-0520	\$22,840.48
403 Hibiscus Ave.	50-43-43-23-05-015-0010	\$54,310.41
400 Hibiscus Ave.	50-43-43-23-05-014-0241	\$13,145.95
301 Worth Ave.	50-43-43-23-05-014-0242	\$34,420.26
309 Worth Ave.	50-43-43-23-05-014-0331	\$20,332.36
325 Worth Ave.	50-43-43-23-05-014-0391	\$9,030.33
329 Worth Ave. 0010	50-43-43-27-62-000-0010	\$3,494.39
329 Worth Ave. 0020	50-43-43-27-62-000-0020	\$3,160.79
329 Worth Ave. 0030	50-43-43-27-62-000-0030	\$3,586.51
329 Worth Ave. 0040	50-43-43-27-62-000-0040	\$627.06
329 Worth Ave. 0050	50-43-43-27-62-000-0050	\$1,322.91
329 Worth Ave. 0060	50-43-43-27-62-000-0060	\$1,723.33
329 Worth Ave. 0070	50-43-43-27-62-000-0070	\$1,267.16
331 Worth Ave.	50-43-43-23-05-014-0430	\$8,132.43
347 Worth Ave. & 405 Cocanut Row	50-43-43-23-05-014-0010	\$24,226.93
9 Via Parigi	50-43-43-23-05-014-0030	\$214.45
333 Worth Ave. 117S	50-43-43-27-71-001-1170	\$1,646.98
333 Worth Ave. 118S	50-43-43-27-71-001-1180	\$2,750.87
335 Worth Ave. 119S	50-43-43-27-71-001-1190	\$2,199.46
337 Worth Ave. 120S	50-43-43-27-71-001-1200	\$2,190.16
337 Worth Ave. R-1N	50-43-43-27-71-002-0010	\$0.00
339 Worth Ave. 101S	50-43-43-27-71-001-1010	\$3,503.64
341 Worth Ave. 102S	50-43-43-27-71-001-1020	\$2,273.80
343 Worth Ave. 103S	50-43-43-27-71-001-1030	\$2,035.27
345 Worth Ave. 104S	50-43-43-27-71-001-1040	\$2,109.62
1 Via Mizner R-1S	50-43-43-27-71-001-0010	\$0.00

## EXHIBIT B

46 Via Mizner R-2S	50-43-43-27-71-001-0020	\$0.00
48 Via Mizner R-3S	50-43-43-27-71-001-0030	\$0.00
7 Via Mizner 105S	50-43-43-27-71-001-1050	\$689.15
8 Via Mizner 106S	50-43-43-27-71-001-1060	\$674.79
14 Via Mizner 109S	50-43-43-27-71-001-1090	\$814.26
9 Via Mizner 107S	50-43-43-27-71-001-1070	\$689.15
12 Via Mizner 108S	50-43-43-27-71-001-1080	\$1,716.72
23 Via Mizner 110S	50-43-43-27-71-001-1100	\$678.89
21 Via Mizner 111S	50-43-43-27-71-001-1110	\$1,093.65
5 Via Mizner 112S	50-43-43-27-71-001-1120	\$553.78
32 Via Mizner 115S	50-43-43-27-71-001-1150	\$1,628.52
33 Via Mizner 116S	50-43-43-27-71-001-1160	\$1,300.36
27 Via Mizner 113S	50-43-43-27-71-001-1140	\$884.00
16 Via Mizner 208S	50-43-43-27-71-001-2080	\$3,322.71
38 Via Mizner 216S	50-43-43-27-71-001-2160	\$3,770.37
42 Via Mizner 219S (2)	50-43-43-27-71-001-2190	\$0.00
45 Via Mizner 217S (2)	50-43-43-27-71-001-2170	\$0.00
42 Via Mizner 218S (2)	50-43-43-27-71-001-2180	\$0.00
Confidential	50-43-43-27-71-002-0020	\$0.00
60 Via Mizner 101N	50-43-43-27-71-002-1010	\$680.31
64 Via Mizner 102N	50-43-43-27-71-002-1020	\$616.88
64 Via Mizner 103N	50-43-43-27-71-002-1030	\$758.01
66 Via Mizner 105N	50-43-43-27-71-002-1050	\$491.60
87 Via Mizner 106N	50-43-43-27-71-002-1060	\$1,270.23
87 Via Mizner 107N	50-43-43-27-71-002-1070	\$796.07
87 Via Mizner 108N	50-43-43-27-71-002-1080	\$953.07
88 Via Mizner 109N	50-43-43-27-71-002-1090	\$1,879.21
66 Via Mizner 104N	50-43-43-27-71-002-1040	\$455.13
90 Via Mizner 110N	50-43-43-27-71-002-1100	\$2,259.76
99 Via Mizner 115N	50-43-43-27-71-002-1150	\$1,390.75
92 Via Mizner 111N	50-43-43-27-71-002-1110	\$1,127.50
96 Via Mizner 112N	50-43-43-27-71-002-1120	\$531.24
99 Via Mizner 114N	50-43-43-27-71-002-1140	\$451.95
64 Via Mizner 201N	50-43-43-27-71-002-2010	\$1,284.32
<b>TOTALS</b>		<b>\$1,048,198.17</b>

**RESOLUTION NO. 114-2013**

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

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

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

**SECTION 2. PURPOSE AND DEFINITIONS.** This resolution initiates the annual process for updating the Improvement and Maintenance Assessment Rolls and directing the continued imposition of Improvement Assessments and reimposition of Maintenance Assessments within the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2013 (hereinafter the "Preliminary Rate Resolution"). All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

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

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

**SECTION 5. PUBLIC HEARING.** There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 10, 2013, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider continued imposition of Improvement Assessments and reimposition of the Maintenance Assessments, approval of the Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Improvement Assessments and Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

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

**SECTION 7. NOTICE BY MAIL.**

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

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

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

**IMPROVEMENT ASSESSMENTS**

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

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

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

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

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

## **MAINTENANCE ASSESSMENTS**

### **SECTION 11. ESTIMATED MAINTENANCE COST.**

(A) The estimated Maintenance Cost for the Aesthetic Infrastructure Improvements and the Basic Infrastructure Improvements is \$211,125.00 for the Fiscal Year beginning on October 1, 2013.

(1) The estimated EVU Maintenance Cost allocated to the Aesthetic Infrastructure Improvements is \$170,377.88.

(2) The estimated Land Area Maintenance Cost allocated to the Basic Infrastructure Improvements is \$40,747.12.

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

### **SECTION 12. ANNUAL MAINTENANCE ASSESSMENTS.**

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

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

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

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

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

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

**SECTION 17. EVIDENCE OF PAYMENT.** Prepayment in full of the Improvement Assessment imposed against any Tax Parcel shall operate as a release of the Improvement Assessment lien upon such Tax Parcel. Upon request, the Town Manager may issue a written confirmation to evidence such payment; provided however, that the issuance of written

confirmation shall not be required to release the Improvement Assessment lien. The Town may impose an administrative fee to defray the cost of providing written confirmation pursuant to this Section 17.

**SECTION 18. REVISIONS TO ASSESSMENTS.** If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Worth Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

**SECTION 19. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of July, 2013.

\_\_\_\_\_  
Gail L. Coniglio, Mayor

\_\_\_\_\_  
David A. Rosow, Town Council President

\_\_\_\_\_  
Robert N. Wildrick, 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

**APPENDIX A**

**FORM OF NOTICE TO BE PUBLISHED**

## APPENDIX A

### FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 20, 2013

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

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of the design, construction, installation and maintenance of the Worth Avenue Improvement Project within the boundaries of the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2013.

The hearing will be held at 5:01 p.m. on September 10, 2013, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Worth Avenue Assessment Area and the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

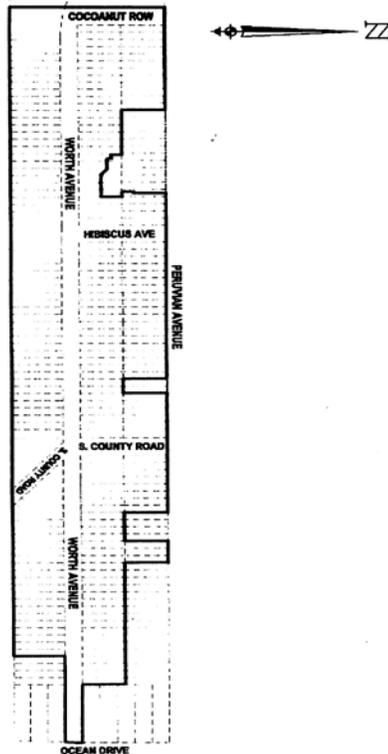
The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution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

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

The assessments will be collected on the ad valorem tax bill to be mailed in November 2013, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the assessments in 30 annual installments, the first of which was included on the ad valorem tax bill to be mailed in November 2010.

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

#### MAP OF ASSESSMENT AREA



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

**APPENDIX B**  
**FORM OF NOTICE TO BE MAILED**

**APPENDIX B**

**FORM OF NOTICE TO BE MAILED**

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

TOWN OF PALM BEACH, FLORIDA  
NOTICE OF HEARING TO IMPOSE AND PROVIDE  
FOR COLLECTION OF NON-AD VALOREM  
ASSESSMENTS  
NOTICE DATE: AUGUST 20, 2013

**Owner Name  
Address  
City, State Zip**

*Tax Parcel #:* \_\_\_\_\_  
*Legal Description:* \_\_\_\_\_  
*Sequence #:* \_\_\_\_\_

---

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the design, construction, installation, and maintenance of the Worth Avenue Improvement Project using the tax bill collection method may be levied on your property contained within the Worth Avenue Assessment Area for the fiscal year October 1, 2013 - September 30, 2014 and future fiscal years. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Worth Avenue Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total annual assessment revenue related to the Improvement Assessment to be collected within the Worth Avenue Assessment Area is estimated to be \$\_\_\_\_\_. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Worth Avenue Assessment Area is estimated to be \$\_\_\_\_\_. The annual assessment will include your fair share of the principal, interest, administration, project and maintenance costs related to the Worth Avenue Improvement Project and amounts related to collection of assessments.

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

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

The total Land Area assigned to the above parcel was \_\_\_\_\_.

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

The maximum annual Improvement Assessment for the above parcel is \$\_\_\_\_\_ for the fiscal year commencing on October 1, 2013 and future fiscal years.

The annual Maintenance Assessment for the above parcel is \$\_\_\_\_\_ for the fiscal year commencing on October 1, 2013 and future fiscal years.

A public hearing will be held at 5:01 p.m. on September 10, 2013, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Worth Avenue Improvement Project and the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

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

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2013. Failure

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

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

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

**APPENDIX C**  
**ASSESSMENT ROLL**

Worth Avenue Assessment Area Debt and Maintenance Assessments FY 2014		
STREET ADDRESS	PROPERTY CONTROL NUMBER	GROSS TOTAL ASSESSMENT DEBT & MAINTENANCE
125 Worth Ave.	50-43-43-23-05-016-0380	\$66,699.51
150 Worth Ave	50-43-43-23-05-017-0011	\$142,479.69
172 Worth Ave.(1)	50-43-43-23-05-017-0012	\$17,091.65
151 Worth Ave.	50-43-43-23-05-016-0130	\$63,879.70
175 Worth Ave. 0010	50-43-43-26-14-000-0010	\$11,378.53
175 Worth Ave. 0020	50-43-43-26-14-000-0020	\$6,937.01
175 Worth Ave. 0030 (3)	50-43-43-26-14-000-0031	\$6,033.12
400 S. County Rd.	50-43-43-23-05-015-0220	\$0.00
401 S. County Rd.	50-43-43-23-05-016-0010	\$29,485.26
411 S. County Rd.	50-43-43-23-05-016-0600	\$28,901.15
204 Worth Ave.	50-43-43-23-05-018-0230	\$56,159.22
212 Worth Ave.	50-43-43-23-05-018-0212	\$5,842.89
216 Worth Ave.	50-43-43-23-05-018-0190	\$20,655.49
222 Worth Ave.	50-43-43-23-05-018-0170	\$16,763.31
224 Worth Ave.	50-43-43-23-05-018-0050	\$81,472.24
256 Worth Ave.	50-43-43-23-05-018-0010	\$29,653.81
306 Worth Ave.	50-43-43-23-05-019-0220	\$24,402.04
312 Worth Ave.	50-43-43-23-05-019-0200	\$7,915.57
350 Worth Ave.	50-43-43-23-05-019-0010	\$22,025.27
205 Worth Ave.	50-43-43-23-05-015-0280	\$39,191.30
219 Worth Ave.	50-43-43-23-05-015-0340	\$23,486.04
225 Worth Ave.	50-43-43-23-05-015-0380	\$25,944.17
235 Worth Ave.	50-43-43-23-05-015-0420	\$11,496.76
237 Worth Ave.	50-43-43-23-05-015-0440	\$24,233.98
247 Worth Ave.	50-43-43-23-05-015-0480	\$23,427.07
250 Worth Ave. 1	50-43-43-27-69-000-0010	\$2,359.96
250 Worth Ave. 2	50-43-43-27-69-000-0020	\$2,276.06
250 Worth Ave. 3	50-43-43-27-69-000-0030	\$1,663.86
250 Worth Ave. 4	50-43-43-27-69-000-0040	\$3,035.55
259 Worth Ave.	50-43-43-23-05-015-0520	\$22,840.48
403 Hibiscus Ave.	50-43-43-23-05-015-0010	\$54,310.41
400 Hibiscus Ave.	50-43-43-23-05-014-0241	\$13,145.95
301 Worth Ave.	50-43-43-23-05-014-0242	\$34,420.26
309 Worth Ave.	50-43-43-23-05-014-0331	\$20,332.36
325 Worth Ave.	50-43-43-23-05-014-0391	\$9,030.33
329 Worth Ave. 0010	50-43-43-27-62-000-0010	\$3,494.39
329 Worth Ave. 0020	50-43-43-27-62-000-0020	\$3,160.79
329 Worth Ave. 0030	50-43-43-27-62-000-0030	\$3,586.51
329 Worth Ave. 0040	50-43-43-27-62-000-0040	\$627.06
329 Worth Ave. 0050	50-43-43-27-62-000-0050	\$1,322.91
329 Worth Ave. 0060	50-43-43-27-62-000-0060	\$1,723.33
329 Worth Ave. 0070	50-43-43-27-62-000-0070	\$1,267.16
331 Worth Ave.	50-43-43-23-05-014-0430	\$8,132.43
347 Worth Ave. & 405 Cocanut Row	50-43-43-23-05-014-0010	\$24,226.93
9 Via Parigi	50-43-43-23-05-014-0030	\$214.45
333 Worth Ave. 117S	50-43-43-27-71-001-1170	\$1,646.98
333 Worth Ave. 118S	50-43-43-27-71-001-1180	\$2,750.87
335 Worth Ave. 119S	50-43-43-27-71-001-1190	\$2,199.46
337 Worth Ave. 120S	50-43-43-27-71-001-1200	\$2,190.16
337 Worth Ave. R-1N	50-43-43-27-71-002-0010	\$0.00
339 Worth Ave. 101S	50-43-43-27-71-001-1010	\$3,503.64
341 Worth Ave. 102S	50-43-43-27-71-001-1020	\$2,273.80
343 Worth Ave. 103S	50-43-43-27-71-001-1030	\$2,035.27
345 Worth Ave. 104S	50-43-43-27-71-001-1040	\$2,109.62
1 Via Mizner R-1S	50-43-43-27-71-001-0010	\$0.00

# APPENDIX C

46 Via Mizner R-2S	50-43-43-27-71-001-0020	\$0.00
48 Via Mizner R-3S	50-43-43-27-71-001-0030	\$0.00
7 Via Mizner 105S	50-43-43-27-71-001-1050	\$689.15
8 Via Mizner 106S	50-43-43-27-71-001-1060	\$674.79
14 Via Mizner 109S	50-43-43-27-71-001-1090	\$814.26
9 Via Mizner 107S	50-43-43-27-71-001-1070	\$689.15
12 Via Mizner 108S	50-43-43-27-71-001-1080	\$1,716.72
23 Via Mizner 110S	50-43-43-27-71-001-1100	\$678.89
21 Via Mizner 111S	50-43-43-27-71-001-1110	\$1,093.65
5 Via Mizner 112S	50-43-43-27-71-001-1120	\$553.78
32 Via Mizner 115S	50-43-43-27-71-001-1150	\$1,628.52
33 Via Mizner 116S	50-43-43-27-71-001-1160	\$1,300.36
27 Via Mizner 113S	50-43-43-27-71-001-1140	\$884.00
16 Via Mizner 208S	50-43-43-27-71-001-2080	\$3,322.71
38 Via Mizner 216S	50-43-43-27-71-001-2160	\$3,770.37
42 Via Mizner 219S (2)	50-43-43-27-71-001-2190	\$0.00
45 Via Mizner 217S (2)	50-43-43-27-71-001-2170	\$0.00
42 Via Mizner 218S (2)	50-43-43-27-71-001-2180	\$0.00
Confidential	50-43-43-27-71-002-0020	\$0.00
60 Via Mizner 101N	50-43-43-27-71-002-1010	\$680.31
64 Via Mizner 102N	50-43-43-27-71-002-1020	\$616.88
64 Via Mizner 103N	50-43-43-27-71-002-1030	\$758.01
66 Via Mizner 105N	50-43-43-27-71-002-1050	\$491.60
87 Via Mizner 106N	50-43-43-27-71-002-1060	\$1,270.23
87 Via Mizner 107N	50-43-43-27-71-002-1070	\$796.07
87 Via Mizner 108N	50-43-43-27-71-002-1080	\$953.07
88 Via Mizner 109N	50-43-43-27-71-002-1090	\$1,879.21
66 Via Mizner 104N	50-43-43-27-71-002-1040	\$455.13
90 Via Mizner 110N	50-43-43-27-71-002-1100	\$2,259.76
99 Via Mizner 115N	50-43-43-27-71-002-1150	\$1,390.75
92 Via Mizner 111N	50-43-43-27-71-002-1110	\$1,127.50
96 Via Mizner 112N	50-43-43-27-71-002-1120	\$531.24
99 Via Mizner 114N	50-43-43-27-71-002-1140	\$451.95
64 Via Mizner 201N	50-43-43-27-71-002-2010	\$1,284.32
<b>TOTALS</b>		<b>\$1,048,198.17</b>

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 11, 2013

---

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Thomas G. Bradford, Deputy Town Manager

Re: Everglades Island Underground Assessment Area – Adoption of Initial Assessment Roll and Capital Assessments for FY 2014.

**Resolution No. 116-2013**

Date: June 28, 2013

---

## **STAFF RECOMMENDATION**

In regard to the Everglades Island Underground Assessment Area, staff recommends the Town Council adopt Resolution No. 116-2013. This is the preliminary assessment resolution for the proposed capital (debt service) assessments for FY 2014 for this special non-ad valorem assessment project.

## **GENERAL INFORMATION**

The Everglades Island Underground Utilities Project is substantially complete. Landscape restoration work is all that remains to be done by the Town's contractor. We estimate that the project cost will be under budget by about 12.5%. Assessments will be commensurately less than originally estimated as a result. However, to avoid future expenses and staff time associated with notice requirements, staff is keeping assessments provided here as originally anticipated in an effort to cause future assessments to be less, thereby foregoing the need for notices and advertisements in future years. At the final hearing in September we will reduce the assessments to reflect the lower total project cost actually incurred.

The Everglades Island net assessment calculation for FY 2014 appears at the beginning of the next page.

The Initial Everglades Island net assessment for FY 2014 has been calculated as follows:

<b>Cost Description</b>	<b>Amount</b>
Estimated Original Principal	\$782,396
Outstanding Principal	\$782,396
Anticipated Funding Agreement Required Principal Payment	\$78,240
Estimated Interest Rate @ 0.25% since inception	\$635
Interest Rate Surcharge @ 1.0%	\$2,537
Estimated Attorney Fees	\$3,000
Estimated Postage	\$52
Estimated PB Post Ad:	\$485
Est. Tax Collector Mailing Assessment	\$60
Est. Tax Collector Administrative Charge	\$150
<b>Estimated Preliminary FY 2014 Total Net Assessment</b>	<b>\$85,159</b>

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the first year's proposed capital assessments for the FY 2014 Everglades Island Underground Assessment Area that will appear on an affected property owner's tax bill mailed on or about November 1. There is no maintenance assessment associated with this work. All newly installed underground facilities are now or will become the maintenance responsibility of the applicable utility. By adopting Resolution No. 116-2013 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed capital assessment and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll by letter from the Town and on the Property Appraiser's TRIM Notice, both issued in late August of this year.

To employ a defensible assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements, staff uses the methodology developed in 2009 by Willdan Financial Services which was previously approved by the Town Council as the methodology to be used in Town non-ad valorem underground projects. Resolution No. 116-2013 confirms the use of the Willdan methodology and finds that the project improvements provide protection, enhance value, use and enjoyment, attractiveness and viability of the assessment area properties by improving and enhancing the boundaries, character and neighborhood identity of the assessment area; the safety and aesthetics of the assessment area; and utility services reliability and safety for those properties within the Everglades Island Assessment Area.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment, a number of steps are required to be taken in coordination with the Tax Collector, Property Appraiser and Palm Beach County's Department of Information Systems Services (ISS). Each constitutional officer charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure

the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$106 in order to net the \$100 needed.

The additional 6 percent is attributable as follows:

- Property Appraiser – 1%
- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 6%

**These multipliers have been added to the Town’s proposed FY 2014 net assessment of \$85,159 resulting in a gross assessment of \$90,594.68.**

Resolution No. 116-2013 formally initiates the process to implement the intended assessments for FY 2014. The resolution describes the property to be assessed, the improvements and related services provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. on Tuesday, September 10 in the Town Hall Council Chambers. It is recommended that Resolution No. 116-2013 be adopted. The Preliminary Assessment Roll and FY 2014 assessments for this project are indicated in Exhibit A.

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

### **FUNDING/FISCAL IMPACT**

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

### **TOWN ATTORNEY REVIEW**

Resolution No. 116-2013 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town’s ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachment

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

EVERGLADES ISLAND UG PROJECT ASSESSMENT ROLL & ASSESSMENT FY 2014				
Street Address	PCN	Net Assessment	Denominator	Gross Assessment
482 ISLAND DR	50-43-43-27-03-000-0252	\$ 988.10	94%	\$1,051.17
488 ISLAND DR	50-43-43-27-03-000-0251	\$ 1,541.43	94%	\$1,639.82
500 ISLAND DR	50-43-43-27-03-000-0270	\$ 1,111.61	94%	\$1,182.56
510 ISLAND DR	50-43-43-27-03-000-0280	\$ 2,593.75	94%	\$2,759.31
520 ISLAND DR	50-43-43-27-03-000-0291	\$ 2,593.75	94%	\$2,759.31
528 ISLAND DR	50-43-43-27-03-000-0320	\$ 1,111.61	94%	\$1,182.56
534 ISLAND DR	50-43-43-27-03-000-0340	\$ 1,852.68	94%	\$1,970.93
537 ISLAND DR	50-43-43-27-03-000-0310	\$ 1,852.68	94%	\$1,970.93
550 ISLAND DR	50-43-43-27-03-000-0361	\$ 1,852.68	94%	\$1,970.93
555 ISLAND DR	50-43-43-27-03-000-0350	\$ 1,852.68	94%	\$1,970.93
560 ISLAND DR	50-43-43-27-03-000-0400	\$ 1,111.61	94%	\$1,182.56
561 ISLAND DR	50-43-43-27-03-000-0372	\$ 1,111.61	94%	\$1,182.56
568 ISLAND DR	50-43-43-27-03-000-0420	\$ 1,111.61	94%	\$1,182.56
569 ISLAND DR	50-43-43-27-03-000-0410	\$ 1,111.61	94%	\$1,182.56
575 ISLAND DR	50-43-43-27-03-000-0430	\$ 1,111.61	94%	\$1,182.56
576 ISLAND DR	50-43-43-27-03-000-0440	\$ 1,111.61	94%	\$1,182.56
582 ISLAND DR	50-43-43-27-03-000-0481	\$ 1,111.61	94%	\$1,182.56
584 ISLAND DR	50-43-43-27-03-000-0460	\$ 1,111.61	94%	\$1,182.56
589 ISLAND DR	50-43-43-27-03-000-0450	\$ 1,111.61	94%	\$1,182.56
593 ISLAND DR	50-43-43-27-03-000-0470	\$ 1,111.61	94%	\$1,182.56
600 ISLAND DR	50-43-43-27-03-000-0482	\$ 1,852.68	94%	\$1,970.93
601 ISLAND DR	50-43-43-27-01-000-0800	\$ 1,111.61	94%	\$1,182.56
608 ISLAND DR	50-43-43-27-01-000-0521	\$ 1,111.61	94%	\$1,182.56
609 ISLAND DR	50-43-43-27-01-000-0510	\$ 1,111.61	94%	\$1,182.56
616 ISLAND DR	50-43-43-27-01-000-0522	\$ 1,111.61	94%	\$1,182.56
619 ISLAND DR	50-43-43-27-01-000-0530	\$ 1,111.61	94%	\$1,182.56
624 ISLAND DR	50-43-43-27-01-000-0541	\$ 1,852.68	94%	\$1,970.93
625 ISLAND DR	50-43-43-27-01-000-0550	\$ 1,111.61	94%	\$1,182.56
630 ISLAND DR	50-43-43-27-01-000-0580	\$ 1,852.68	94%	\$1,970.93
631 ISLAND DR	50-43-43-27-01-000-0570	\$ 1,852.68	94%	\$1,970.93
640 ISLAND DR	50-43-43-27-01-000-0601	\$ 1,111.61	94%	\$1,182.56
650 ISLAND DR	50-43-43-27-01-000-0621	\$ 1,111.61	94%	\$1,182.56
655 ISLAND DR	50-43-43-27-01-000-0591	\$ 1,111.61	94%	\$1,182.56
657 ISLAND DR	50-43-43-27-01-000-0611	\$ 1,852.68	94%	\$1,970.93
662 ISLAND DR	50-43-43-27-01-000-0641	\$ 1,852.68	94%	\$1,970.93
663 ISLAND DR	50-43-43-27-01-000-0631	\$ 1,111.61	94%	\$1,182.56
670 ISLAND DR	50-43-43-27-01-000-0661	\$ 1,111.61	94%	\$1,182.56
671 ISLAND DR	50-43-43-27-01-000-0670	\$ 1,111.61	94%	\$1,182.56
674 ISLAND DR	50-43-43-27-01-000-0701	\$ 1,111.61	94%	\$1,182.56
677 ISLAND DR	50-43-43-27-01-000-0690	\$ 1,111.61	94%	\$1,182.56
680 ISLAND DR	50-43-43-27-01-000-0702	\$ 1,111.61	94%	\$1,182.56
685 ISLAND DR	50-43-43-27-02-000-0710	\$ 1,852.68	94%	\$1,970.93
686 ISLAND DR	50-43-43-27-02-000-0740	\$ 1,852.68	94%	\$1,970.93
688 ISLAND DR	50-43-43-27-02-000-0761	\$ 1,852.68	94%	\$1,970.93
690 ISLAND DR	50-43-43-27-02-000-0781	\$ 2,593.75	94%	\$2,759.31
695 ISLAND DR	50-43-43-27-02-000-0731	\$ 1,111.61	94%	\$1,182.56
703 ISLAND DR	50-43-43-27-02-000-0751	\$ 1,852.68	94%	\$1,970.93
710 ISLAND DR	50-43-43-27-02-000-0821	\$ 1,852.68	94%	\$1,970.93
727 ISLAND DR	50-43-43-27-02-000-0791	\$ 1,852.68	94%	\$1,970.93
735 ISLAND DR	50-43-43-27-02-000-0830	\$ 2,593.75	94%	\$2,759.31
744 ISLAND DR	50-43-43-27-02-000-0841	\$ 1,852.68	94%	\$1,970.93
748 ISLAND DR	50-43-43-27-02-000-0880	\$ 1,852.68	94%	\$1,970.93
751 ISLAND DR	50-43-43-27-02-000-0851	\$ 1,111.61	94%	\$1,182.56
757 ISLAND DR	50-43-43-27-02-000-0890	\$ 2,593.75	94%	\$2,759.31
760 ISLAND DR	50-43-43-27-02-000-0900	\$ 4,075.89	94%	\$4,336.06
		<b>\$ 85,159.00</b>		<b>\$90,594.68</b>

**RESOLUTION NO. 116-2013**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, RELATING TO UNDERGROUND UTILITY IMPROVEMENTS; DESCRIBING THE PROPERTY TO BE INCLUDED WITHIN THE PROPOSED EVERGLADES ISLAND ASSESSMENT AREA AND THE LOCAL IMPROVEMENTS TO BE PROVIDED THEREIN; DETERMINING THE ESTIMATED CAPITAL COST OF THE UNDERGROUND UTILITY IMPROVEMENTS; ESTABLISHING THE METHOD OF ASSESSING THE ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; ESTABLISHING OTHER TERMS AND CONDITIONS OF THE ASSESSMENTS; DIRECTING THE TOWN MANAGER TO PREPARE A PRELIMINARY ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED IMPROVEMENT ASSESSMENTS AND THE METHOD OF THEIR COLLECTION; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

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

**ARTICLE I**

**DEFINITIONS AND CONSTRUCTION**

**SECTION 1.01. DEFINITIONS.** As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires.

**"Aesthetic EBU"** means "aesthetic equivalent benefit unit," the standard unit to be used in calculating the relative amount of special benefit allocated to the improved aesthetics to be derived by each Tax Parcel from the Underground Utility Improvements.

**"Annual Debt Service Component"** means the amount computed for each Tax Parcel pursuant to Section 4.04( F) hereof.

**"Annual Debt Service Factor"** means the factor computed pursuant to Section 4.04(E) hereof.

**"Capital Cost"** means all or any portion of the expenses that are properly attributable to the design and construction of the Underground Utility Improvements and imposition of the Improvement Assessments under generally accepted accounting principles and including reimbursement to the Town for any funds advanced for Capital Cost and interest on any interfund or intrafund loan for such purposes.

**"Code"** means Chapter 90, Article II of the Town of Palm Beach code of ordinances, concerning Special Assessments.

**"Debt Service Amount"** means the amount computed pursuant to Section 4.04(A) hereof.

**"EBU"** means "equivalent benefit unit," the standard unit to be used in calculating the relative amount of special benefit to be derived by each Tax Parcel from the Underground Utility Improvements as computed by summing each Tax Parcel's assigned Safety EBUs, Reliability EBUs, and Aesthetic EBUs after applying the Parcel Adjustment Factor, if any, and as more specifically described in that certain "Town of Palm Beach Utility Undergrounding Assessment Methodology," dated as of October 13, 2009, prepared by Willdan Financial Services and the incorporated parcel database.

**"Final Assessment Resolution"** means the resolution described in Sec. 90-66 of the Code which shall confirm, modify or repeal this Resolution and which shall be the final proceeding for the imposition of the Improvement Assessments within the Everglades Island Assessment Area.

**"Funding Agreement"** means the agreement pursuant to which the Town agreed to deliver the Obligations against payment therefore by the purchaser or underwriter of such Obligations or any documentation outlining the terms of any internal loan.

**"Improvement Assessment"** or **"Assessment"** means an annual special assessment imposed against property located within Everglades Island Assessment Area to fund the Project Cost of the Underground Utility Improvements, and related expenses, computed in the manner described in Section 4.04 hereof.

**"Improvement Assessment Collection Cost"** means the estimated cost to be incurred by the Town during any Fiscal Year in connection with the collection of Improvement Assessments.

**"Improvement Assessment Collection Cost Component"** means the amount computed for each Tax Parcel pursuant to Section 4.04(G) hereof.

**"Improvement Assessment Roll"** means a non-ad valorem assessment roll relating to the Project Cost of the Underground Utility Improvements.

**"Improvement Assessment Statutory Discount Amount"** means the amount computed for each Tax Parcel pursuant to Section 4.04(H) hereof.

**"Modified Debt Service Amount"** means the amount computed pursuant to Section 4.04(C) hereof.

**"Obligations"** means Original Obligations or Refunding Obligations or any internal financing supplied by the Town for the Underground Utility Improvements.

**"Original Obligations"** means bonds or other evidence of indebtedness including but not limited to, notes, commercial paper, capital leases or any other obligation issued or incurred to

finance a portion of the Project Cost of the Underground Utility Improvements and secured, in whole or in part, by proceeds of the Improvement Assessments.

**"Parcel Adjustment Factor"** means the adjustment made to the lot size for Tax Parcels greater than 10 acres as computed by multiplying the Tax Parcel's total front footage (the number of lineal feet the Tax Parcel abuts the road upon which the Underground Utility Project is to be constructed) by 200, which is the Town's minimum lot depth for low density residential.

**"Prepayment Amount"** means the amount computed pursuant to Section 4.03(A) hereof for each Tax Parcel located in Everglades Island Assessment Area to prepay the Improvement Assessment in full.

**"Prepayment Modification Factor"** means the factor computed pursuant to Section 4.04(B) hereof.

**"Project Cost"** means (A) the Capital Cost of the Underground Utility Improvements, (B) the Transaction Cost associated with the Obligations attributable to the Underground Utility Improvements, (C) interest accruing on such Obligations for such period of time as the Town deems appropriate, (D) the debt service reserve fund or account, if any, established for the Obligations attributable to the Underground Utility Improvements, and (E) any other costs or expenses related thereto.

**"Refunding Obligations"** means a series of bonds or other evidence of indebtedness including but not limited to, notes, commercial paper, capital leases or any other obligations of the Town issued or incurred to refund all or any portion of the Original Obligations or any indebtedness issued to refinance the Original Obligations.

**"Reliability EBU"** means "reliability equivalent benefit unit," the standard unit to be used in calculating the relative amount of special benefit allocated to the improved service reliability to be derived by each Tax Parcel from the Underground Utility Improvements.

**"Safety EBU"** means "aesthetic equivalent benefit unit," the standard unit to be used in calculating the relative amount of special benefit allocated to the improved safety to be derived by each Tax Parcel from the Underground Utility Improvements.

**"Tax Parcel"** means a parcel of property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

**"Tax Roll"** means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

**"Transaction Cost"** means the costs, fees and expenses incurred by the Town in connection with the issuance and sale of any series of Obligations, including but not limited to (A) rating agency and other financing fees; (B) the fees and disbursements of bond counsel; (C) the underwriters' discount; (D) the fees and disbursements of the City's financial advisor; (E) the costs of preparing and printing the Obligations, the preliminary official statement, the final official statement, and all other documentation supporting issuance of the Obligations; (F) the fees payable in respect of any municipal bond insurance policy; (G) administrative, development, credit review, and all other fees associated with any pooled commercial paper or similar interim financing program; and (H) any other costs of a similar nature incurred in connection with issuance of such Obligations.

**"Uniform Assessment Collection Act"** means Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

**"Underground Utility Improvements"** means a Local Improvement as defined in the Code and hereby more specifically defined as the following utility infrastructure improvements to be acquired, constructed, or installed within the Assessment Area: removal of overhead utility lines and facilities for electricity, telephone, cable, and fiber optics, installation and construction of underground utility lines and related facilities for electricity, telephone, cable, and fiber optics, restoration and landscaping, and other utility and utility related improvements.

**"Everglades Island Assessment Area"** means the property more particularly described in Section 3.01 and Appendix C hereof.

**"Everglades Island Assessment Roll"** means the Assessment Roll as defined in the Code relating to the Assessed Cost of the Underground Utility Improvements.

**SECTION 1.02. INTERPRETATION.** Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

**SECTION 1.03. FINDINGS.** It is hereby ascertained, determined and declared that:

(A) Pursuant to Article VIII, Section 2(b) of the Florida Constitution, and sections 166.021 and 166.041, Florida Statutes, the Town Council has all powers of local self-government to perform municipal functions and to render municipal services except when prohibited by law and such power may be exercised by the enactment of legislation in the form of Town ordinances.

(B) The Town Council may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the Town Council may legislate on any subject matter on which the Legislature may act, except those subjects described in (a), (b), (c), and (d) of section 166.021(3), Florida Statutes. The subject matter of paragraphs (a), (b), (c) and (d) of section 166.021(3), Florida Statutes, are not relevant to imposition of assessments related to the Underground Utility Improvements within the Town.

(C) The Town Council has enacted the Code to provide for the creation of Assessment Areas and authorize the imposition of Assessments to fund the cost of Local Improvements that benefit the property located therein.

(D) The Town Council desires to create the Everglades Island Assessment Area as an Assessment Area and to fund the Project Cost of the Underground Utility Improvements, which is a Local Improvement as defined in the Code.

(E) The design, construction, and installation of the Underground Utility Improvements will provide a special benefit to all Tax Parcels located within the Everglades Island Assessment Area by protecting and enhancing the value, use, enjoyment and commercial attractiveness and viability of such property by improving and enhancing: (1) the boundaries, character and neighborhood identity of the Everglades Island Assessment Area; (2) the safety and aesthetics of the Everglades Island Assessment Area; and (3) utility services, reliability and safety for those properties within the Everglades Island Assessment Area, all as more particularly described in that certain "Town of Palm Beach Utility Undergrounding Assessment Methodology," dated as of October 13, 2009, prepared by Willdan Financial Services, which are hereby incorporated herein by reference.

(F) The Town Council hereby finds and determines that the Assessments to be imposed in accordance with this Initial Assessment Resolution provide an equitable method of funding the Underground Utility Improvements by fairly and reasonably allocating the cost to specially benefitted property, based upon the amount of Equivalent Benefit Units or EBUs attributable to each parcel of property in the manner hereinafter described.

(G) It is fair and reasonable and proportionate to the special benefit received to apportion the Project Cost of the Underground Utility Improvements based upon EBUs because the aesthetic, safety, and utility reliability benefits received are substantially proportional to the assessed Tax Parcel's lot size and density of development as expressed in EBUs and as more particularly described in that certain "Town of Palm Beach Utility Undergrounding Assessment Methodology," dated as of October 13, 2009, prepared by Willdan Financial Services.

(H) The Town Council hereby finds that each property within the proposed Assessment Area will be benefitted by the Town's provision of the Underground Utility Improvements in an amount not less than the Assessment imposed against such property, computed in the manner set forth in this Resolution.

## **ARTICLE II**

### **NOTICE AND PUBLIC HEARING**

**SECTION 2.01. PUBLIC HEARING.** There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 10, 2013, in the Town of Palm Beach Town Council Chambers, 360 South County Road, Palm Beach, Florida, to consider: (A) creation of the Everglades Island Assessment Area; (B) imposition of the Improvement Assessments, and (C) collection of the Improvement Assessments pursuant to the Uniform Assessment Collection Act.

**SECTION 2.02. NOTICE BY PUBLICATION.** Upon completion of the Improvement Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 2.01 hereof in the manner and the time provided in Sec. 90-64 of the Code. Such notice shall be in substantially the form attached hereto as Appendix B.

**SECTION 2.03. NOTICE BY MAIL.**

(A) Upon completion of the Improvement Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sec. 90-65 of the City Code, provide first class mailed notice of the public hearing authorized by Section 2.01 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix C.

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

(C) If the Town Council determines that the notice provided under paragraph (B) of this

Section 2.05 also fulfills the requirements of paragraph (A) of this Section 2.05, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

## **ARTICLE III**

### **ASSESSMENTS**

#### **SECTION 3.01. DESCRIPTION OF PROPOSED ASSESSMENT AREA.**

(A) In accordance with Sec. 90-46 of the Code, the Town Council proposes to create the Everglades Island Assessment Area encompassing all the area of the Town more particularly described in Appendix C attached hereto.

(B) The Everglades Island Assessment Area is proposed to provide beautification, improve utility reliability, and enhance safety and access to property, as well as preserve and/or enhance the value of all property therein through the provision of the Underground Utility Improvements.

#### **SECTION 3.02. ASSIGNMENT OF ASSESSMENT UNITS.**

(A) To reflect the relative amount of special benefit to be derived from construction of the Underground Utility Improvements, all Tax Parcels in the Everglades Island Assessment Area that are adjacent to overhead utility lines that will be undergrounded as a part of the Underground Utility Improvements shall be assigned Safety EBUs and Aesthetic EBUs by dividing its (a) lot size by (b) 10,000 square feet; provided however that no Tax Parcel shall be assigned less than one Safety EBU or less than one Aesthetic EBU, except those Tax Parcels whose utilities have previously been installed underground. All Tax Parcels in the Everglades Island Assessment Area that not adjacent to overhead utility lines that will be undergrounded as a part of the Underground Utility Improvement shall be assigned Safety EBUs and Aesthetic EBUs by dividing its (a) lot size by (b) 10,000 square feet and then multiplying that product by .5; provided however that no Tax Parcel

shall be assigned less than one Safety EBU or less than one Aesthetic EBU, except those Tax Parcels whose utilities have previously been installed underground.

(B) All Tax Parcels in the Everglades Island Assessment Area that are adjacent to overhead utility lines that will be undergrounded as a part of the Underground Utility Improvements shall be assigned Reliability EBUs by dividing its (a) lot size by (b) 10,000 square feet; provided however that no Tax Parcel shall be assigned less than one Reliability EBU, except those Tax Parcels whose utilities have previously been installed underground. All Tax Parcels in the Everglades Island Assessment Area that not adjacent to overhead utility lines that will be undergrounded as a part of the Underground Utility Improvement shall be assigned Reliability EBUs by dividing its (a) lot size by (b) 10,000 square feet and then multiplying that product by .67; provided however that no Tax Parcel shall be assigned less than one Reliability EBU, except those Tax Parcels whose utilities have previously been installed underground.

## **ARTICLE IV**

### **IMPROVEMENT ASSESSMENTS**

#### **SECTION 4.01. ESTIMATED CAPITAL COST.**

(A) The total estimated Capital Cost for the Underground Utility Improvements is \$789,315, which is further allocated as follows:

(1) The estimated Capital Cost allocated to the Aesthetic EBUs is 37.96% or \$299,650.75.

(2) The estimated Capital Cost allocated to the Reliability EBUs is 24.07% or \$190,013.49.

(3) The estimated Capital Cost allocated to the Safety EBUs is 37.96% or \$299,650.75.

(B) The Project Cost of the Underground Utility Improvements will be funded through the imposition of Improvement Assessments against property located in Everglades Island Assessment Area.

**SECTION 4.02. IMPOSITION OF IMPROVEMENT ASSESSMENTS.** The Improvement Assessments shall be imposed against all Tax Parcels located within Everglades Island Assessment Area for each Fiscal Year in which the Obligations remain outstanding, the amount of which shall be computed in accordance with this Article IV. When imposed, the Improvement Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in the Everglades Island Assessment Area pursuant to Sec. 90-50 of the Code.

**SECTION 4.03. PREPAYMENT AMOUNT.**

(A) Upon adoption of the Final Assessment Resolution, a Prepayment Amount for each Tax Parcel located within Everglades Island Assessment Area shall be computed by dividing the number of EBUs attributable to such Tax Parcel by the total number of EBUs attributable to all Tax Parcels within Everglades Island Assessment Area, and multiplying the result by the estimated Project Cost;

(B) Following adoption of the Final Assessment Resolution, the Town Manager shall provide by first class mail a notice to the owner of each Tax Parcel subject to the Improvement Assessment of the owner's option to prepay all future annual Improvement Assessments. On or prior to the date specified in such notice, the owner of each Tax Parcel subject to the Improvement Assessment shall be entitled to prepay all future annual Improvement Assessments, upon payment of the Prepayment Amount.

(C) The amount of all prepayments made pursuant to this Section 4.03 shall be final. The Town shall not be required to refund any portion of a prepayment if (1) the actual Project Cost of the Underground Utility Improvements is less than the estimated Project Cost upon which the Prepayment Amount was computed, or (2) annual Improvement Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

**SECTION 4.04. COMPUTATION OF IMPROVEMENT ASSESSMENTS.** The Improvement Assessments will be imposed for each Fiscal Year in which Obligations remain outstanding and collected on the ad valorem tax bill in the manner authorized by the Uniform Assessment Collection Act. The annual Improvement Assessment shall be computed for each Tax

Parcel that has not prepaid in accordance with Section 4.03 hereof in the manner set forth in this Section 4.04.

(A) DEBT SERVICE AMOUNT. A "Debt Service Amount" shall be computed for each Fiscal Year as the amount which is payable in respect of the Obligations in accordance with a debt service schedule prepared with principal installments equal those established in the Funding Agreement; provided, however, that the "Debt Service Amount" for any Fiscal Year shall not exceed the principal amount of Obligations then outstanding plus interest thereon.

(B) PREPAYMENT MODIFICATION FACTOR. A "Prepayment Modification Factor" shall be computed for each Fiscal Year by dividing (1) the amount computed by subtracting (a) the sum of the Prepayment Amounts, as of the date on which the Obligations are issued by the Town, for all Tax Parcels as to which prepayment has been made, from (b) the total principal amount of Obligations initially issued by the Town, by (2) the total principal amount of Obligations initially issued by the Town.

(C) MODIFIED DEBT SERVICE AMOUNT. A "Modified Debt Service Amount" shall be computed for each Fiscal Year by multiplying (1) the Debt Service Amount by (2) the Prepayment Modification Factor.

(D) RECOMPUTATION OF PREPAYMENT AMOUNT. If due to subdivision or redevelopment of a Tax Parcel, the number of EBUs existing on the immediate prior June 1 is different than the number of EBUs used to compute the Prepayment Amounts in Section 4.03(A), the Prepayment Amount for each Tax Parcel shall be recomputed by (A) dividing (1) the number of EBUs attributable to the Tax Parcel on the immediate prior June 1 by (2) the number of EBUs used to compute the previous Fiscal Year's annual Improvement Assessments for such Tax Parcel, (B)

multiplying the result by the total number of EBUs used to compute Prepayment Amounts for all Tax Parcels located within the Everglades Island Assessment Area (notwithstanding whether or not prepayments have been made in respect of such EBUs), (C) dividing the result by the total number of EBUs existing within the Everglades Island Assessment Area on the immediate prior June 1 (notwithstanding whether or not prepayments have been made in respect of such EBUs), and (D) multiplying the result by the Prepayment Amount utilized to compute the prior Fiscal Year's annual Improvement Assessment for such Tax Parcel. If recomputing the Prepayment Amount increases the annual Improvement Assessment payable in respect of any Tax Parcel to an amount greater than that included in the notice provided to each property owner pursuant to Section 2.03 hereof, the Town Manager shall provide an additional notice to each property owner in the manner described in Section 90-65 of the Code, providing the date, time and place that the Town Council will conduct a public hearing to approve the increased annual Improvement Assessment.

(E) ANNUAL DEBT SERVICE FACTOR. An "Annual Debt Service Factor" shall be computed for each Fiscal Year by dividing (1) the Modified Debt Service Amount by (2) the aggregate Prepayment Amount.

(F) ANNUAL DEBT SERVICE COMPONENT. The "Annual Debt Service Component" shall be computed for each Fiscal Year for each Tax Parcel by multiplying (1) the Prepayment Amount for such Tax Parcel by (2) the Annual Debt Service Factor.

(G) IMPROVEMENT ASSESSMENT COLLECTION COST COMPONENT. The "Improvement Assessment Collection Cost Component" shall be computed each Fiscal Year for each Tax Parcel by (1) dividing (a) the Prepayment Amount for such Tax Parcel by (b) the sum of

the aggregate Prepayment Amount, and (2) multiplying the result by the Improvement Assessment Collection Cost.

(H) IMPROVEMENT ASSESSMENT STATUTORY DISCOUNT AMOUNT. The "Improvement Assessment Statutory Discount Amount" shall be computed for each Tax Parcel as the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments, such amount to be calculated by deducting (1) the sum of (a) the Annual Debt Service Component and (b) the Improvement Assessment Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Annual Debt Service Component and (ii) the Improvement Assessment Collection Cost Component, by (b) the factor of 0.96.

(I) IMPROVEMENT ASSESSMENT. The annual Improvement Assessment for each Tax Parcel shall be computed as the sum of the Annual Debt Service Component, the Improvement Assessment Collection Cost Component and the Improvement Assessment Statutory Discount Amount.

**SECTION 4.05. MANDATORY PREPAYMENT.**

(A) If at any time a tax certificate has been issued and remains outstanding in respect of any Tax Parcel subject to the Improvement Assessment, the owner shall prepay all future unpaid annual Improvement Assessments for such Tax Parcel if the Town Council, at its sole option, elects to accelerate the Improvement Assessment. The amount required to prepay the future unpaid annual Improvement Assessments will be equal to the sum of (1) the Prepayment Amount for such Tax Parcel, and (2) interest on the Prepayment Amount, computed at the rate utilized to compute the Debt Service Amount in Section 4.04(A) hereof, from the most recent date to which interest on the Obligations has been paid to the next date on which the Town can redeem Obligations.

(B) During any period commencing on the date the annual Improvement Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the Town may reduce the amount required to prepay the future unpaid annual Improvement Assessments for the Tax Parcel by the amount of the Improvement Assessment that has been certified for collection with respect to such Tax Parcel.

(C) The amount of all prepayments made pursuant to this Section 4.04 shall be final. The Town shall not be required to refund any portion of a prepayment if (1) the Project Cost of the Underground Utility Improvements is less than the amount upon which such Prepayment Amount was computed, or (2) annual Improvement Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

**SECTION 4.06. IMPROVEMENT ASSESSMENT ROLL.** The Town Manager is hereby directed to prepare a final estimate of the Project Cost for the Underground Utility Improvements and to prepare the preliminary Improvement Assessment Roll in the manner provided in Sec. 90-63 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Everglades Island Assessment Area as reflected on the Tax Roll in conformity with Article IV hereof. The estimate of Project Cost and the Improvement Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection.

**SECTION 4.07. APPLICATION OF IMPROVEMENT ASSESSMENT PROCEEDS.** Proceeds from the Improvement Assessments received during each Fiscal Year shall be applied by the Town for payment of the Improvement Assessment Collection Costs, payment of any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the

Obligations, and payment of principal due on the Obligations. Any remaining proceeds will then be used for prepayment of the Obligations.

## **ARTICLE V**

### **GENERAL PROVISIONS**

**SECTION 5.01. METHOD OF COLLECTION.** The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

**SECTION 5.02. SEVERABILITY.** If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

**SECTION 5.03. EVIDENCE OF PAYMENT.** Prepayment in full of the Improvement Assessment imposed against any Tax Parcel shall operate as a release of the Improvement Assessment lien upon such Tax Parcel. Upon request, the Town Manager may issue a written confirmation to evidence such payment; provided however, that the issuance of written confirmation shall not be required to release the Improvement Assessment lien. The Town may impose an administrative fee to defray the cost of providing written confirmation pursuant to this Section 6.03.

**SECTION 5.04. REVISIONS TO ASSESSMENTS.** If any Assessment or exemption made under the provisions of this Initial Assessment Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Underground Utility Improvements,

following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

**SECTION 5.05. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 11th day of July, 2013.

\_\_\_\_\_  
Gail L. Coniglio, Mayor

\_\_\_\_\_  
David A. Rosow, Town Council President

\_\_\_\_\_  
Robert N. Wildrick, Council President Pro Tem

\_\_\_\_\_  
William J. Diamond, Town Council Member

ATTEST:

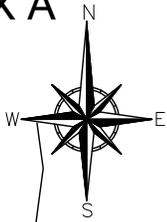
\_\_\_\_\_  
Richard M. Kleid, Town Council Member

\_\_\_\_\_  
Susan A. Owens, Town Clerk

\_\_\_\_\_  
Michael J. Pucillo, Town Council Member

**APPENDIX A**

**DESCRIPTION OF THE EVERGLADES ISLAND ASSESSMENT AREA**



LAKE WORTH  
ISLAND DRIVE

#482	#488
#500	
#510	
#520	
	#528
#537	#534
#555	#550
#561	#560
#569	#568
#575	#576
#589	#584
#593	#582
#601	#600
#609	#608
#619	#616
#625	#624
#631	#630
#655	#640
#657	#650
#663	#662
#671	#670
#677	#674
#685	#680
#695	#686
#703	#688
#727	#690
#735	#710
#751	#744
#757	#748
	#760

PROJECT BOUNDARY

ISLAND ROAD

LAKE WORTH

PROJECT BOUNDARY

WORTH AVENUE

S. COUNTY ROAD

S. OCEAN BLVD.

ATLANTIC OCEAN

# EVERGLADES ISLAND PALM BEACH, FLORIDA

UNDERGROUNDING PROJECT  
ASSESSMENT AREA

LEGAL DESCRIPTION

A PARCEL OF LAND LYING IN SECTION 27, TOWNSHIP 43 SOUTH, RANGE 43 EAST, PALM BEACH COUNTY, FLORIDA. SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

ALL OF LOTS 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90 AND THE LOT LABELED AS "NOT INCLUDED" OF PLAT NO. 2 EVERGLADES ISLAND DEVELOPMENT, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 21, PAGE 51, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA.

TOGETHER WITH:

ALL OF LOTS 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69 AND 70 AND LOT "A" LESS THE EAST 15 FEET THEREOF OF PLAT OF LONE CABBAGE ISLAND DEVELOPMENT, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 18, PAGE 31, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA.

AND TOGETHER WITH:

ALL OF LOTS 25, 26, 27, 27 A, 28, 28 A, 29, 29 A, 30, 30 A, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49 AND 50 OF PLAT NO. 3 EVERGLADES ISLAND DEVELOPMENT, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 23, PAGE 120, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA.

CONTAINING OR 27.69 ACRES, MORE OR LESS.

SAID PARCEL BEING SUBJECT TO ANY/ALL EASEMENTS, RESERVATIONS, DEDICATIONS OR RESTRICTIONS.

SHEET NO. <u>1</u>
OF <u>1</u> SHEETS
PROJECT NO. <u>12-22</u>

DATE	REVISIONS

A PORTION OF SEC. 27, TWP. 43 S., RNG. 43 E. PALM BEACH COUNTY, FLORIDA
<b>LEGAL DESCRIPTION</b> EVERGLADES ISLAND PROJECT

DATE <u>10/26/2012</u>
SCALE <u>NOT TO SCALE</u>
FIELD BK.
DRAWING BY <u>D.B.</u>
CHECKED BY <u>E.A.L.</u>

**B** BETSY LINDSAY, INC.  
SURVEYING AND MAPPING  
7907 B.W. JACK JAMES DRIVE STUART, FLORIDA 34997  
(772)288-5753 (772)288-5833FAX  
LICENSED BUSINESS NO. 6832

**APPENDIX B**

**FORM OF NOTICE TO BE PUBLISHED**

## **APPENDIX B**

### **FORM OF NOTICE TO BE PUBLISHED**

To Be Published by August 20, 2013

#### **NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE EVERGLADES ISLAND ASSESSMENT AREA TO PROVIDE FOR THE UNDERGROUND UTILITY IMPROVEMENTS**

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider imposing non-ad valorem special assessments for the provision of the design, construction, and installation of the Underground Utility Improvements within the boundaries of the Everglades Island Assessment Area for the Fiscal Year beginning October 1, 2013 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 10, 2013, in the Town of Palm Beach Town Council Chambers, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Everglades Island Assessment Area and the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

The assessment for each parcel of property will be based on the number of equivalent benefit units assigned to the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 9, 2013. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. \_\_\_\_-2013), and the preliminary

Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2013, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the assessments in \_\_\_ annual installments, the first of which will be included on the ad valorem tax bill to be mailed in November 2013.

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

**MAP OF ASSESSMENT AREA**

**[TO COME]**

**TOWN COUNCIL OF THE FLORIDA**

**APPENDIX C**  
**FORM OF NOTICE TO BE MAILED**

**APPENDIX C**

**FORM OF NOTICE TO BE MAILED**

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

TOWN OF PALM BEACH, FLORIDA  
NOTICE OF HEARING TO IMPOSE AND PROVIDE  
FOR COLLECTION OF NON-AD VALOREM  
ASSESSMENTS  
NOTICE DATE: AUGUST 20, 2013

**Owner Name  
Address  
City, State Zip  
Sequence #:** \_\_\_\_\_

*Tax Parcel #:* \_\_\_\_\_  
*Legal Description:* \_\_\_\_\_

---

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the design, construction, and installation of the Underground Utility Improvements using the tax bill collection method may be levied on your property contained within the Everglades Island Assessment Area for the fiscal year October 1, 2013 - September 30, 2014 and future fiscal years. The use of an annual special assessment to fund improvements benefiting improved property located within the Everglades Island Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total annual assessment revenue related to the Improvement Assessment to be collected within the Everglades Island Assessment Area is estimated to be \$686,128.00. The annual assessment will include your fair share of the principal, interest, administration, and project costs related to the Underground Utility Improvements and amounts related to collection of assessments.

The assessment for your property will be on the number of equivalent benefit units assigned to the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 9, 2013. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. \_\_\_\_-2013), and the preliminary Assessment Roll for the

upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total amount of EBUs assigned to the above parcel is \_\_\_\_\_.

The annual Improvement Assessment for the above parcel is \$ \_\_\_\_\_ for the fiscal year commencing on October 1, 2013 and future fiscal years.

A public hearing will be held at 5:01 p.m. on September 10, 2013 in the Town of Palm Beach Town Council Chambers, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Underground Utility Improvements and the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

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

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2013. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town has issued debt to finance this project. This will permit the cost attributable to your property to be amortized and collected as an Improvement Assessment over a period of ten (10) years; however, if there are no significant defaults in payments of the assessments, all or part of the last payments may be made from any reserve accounts funded by the bonds. Additionally, you may choose to prepay your assessment in full and avoid the additional

administration and collection costs. Please do not send payment now. If the assessments are imposed, you will receive a separate notice of the date and place of payment.

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

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



(This page intentionally left blank)

**RESOLUTION NO. 118-2013**

**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 2014 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 3.0985 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 2014 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 1<sup>st</sup>) 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 2014 commencing on October 1, 2013; and

**WHEREAS**, the Town Council met on July 11, 2013, 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 2014 commencing on October 1, 2013, 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 2014 General Fund Budget is hereby approved.

**Section 3.** The computed rolled-back millage rate of 3.0985 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 10, 2013, 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 18, 2013, 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 11<sup>th</sup> day of July, 2013.

\_\_\_\_\_  
Gail L. 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, MMC, Town Clerk

\_\_\_\_\_  
Michael J. Pucillo, Town Council Member