



TENTATIVE:  
SUBJECT TO  
REVISION

# TOWN OF PALM BEACH

Town Manager's Office

## SPECIAL TOWN COUNCIL

### AGENDA

#### TOWN COUNCIL CHAMBERS

**JULY 9, 2018**

**9:00 AM**

#### **I. CALL TO ORDER AND ROLL CALL**

Mayor Gail L. Coniglio  
Danielle H. Moore, President  
Margaret A. Zeidman, President Pro Tem  
Julie Araskog  
Lew Crampton  
Bobbie Lindsay

#### **II. PLEDGE OF ALLEGIANCE**

#### **III. APPROVAL OF AGENDA**

#### **IV. COMMUNICATIONS FROM CITIZENS - 3 MINUTE LIMIT PLEASE**

#### **V. TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY19 BUDGET**

##### **A. Executive Summary of FY19 Proposed Budget**

*Kirk W. Blouin, Town Manager*

##### **B. General Fund**

1. Review of General Fund Revenues for FY 2019.

*Jane Le Clainche, Director of Finance*

2. General Fund Expenditures – Department Review

- a. Legislative
- b. General Government
- c. Town Manager
- d. Advice and Litigation
- e. Town Clerk
- f. Information Technology
- g. Human Resources
- h. Finance

- i. Planning Zoning and Building
- j. Recreation and Tennis
- k. Fire-Rescue
- l. Police
- m. Public Works
- n. Transfer and Other

**C. Debt Service Funds**

*Jane Le Clainche, Director of Finance*

**D. Capital Improvement Funds**

*H. Paul Brazil, P.E., Director of Public Works*

- a. Pay As You Go Capital Improvement Program
- b. Accelerated Capital Improvement Program
- c. Coastal Protection Program
- d. Worth Avenue Maintenance Program

**E. Enterprise Fund Budgets**

*Jane Le Clainche, Director of Finance*

- a. Town Docks Enterprise Fund
- b. Par 3 Golf Course Enterprise Fund

**F. Internal Service Funds**

*Jane Le Clainche, Director of Finance*

- a. Health Insurance
- b. Risk Management
- c. Equipment Replacement Fund

**G. Trust and Agency Funds**

*Jane Le Clainche, Director of Finance*

- a. Pension Funds
- b. OPEB Trust

- H. RESOLUTION NO. 082-2018** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Proposed Operating Millage Rate of 3.2037 for the Tentative Fiscal Year 2019 Budget; Approving the Computed Rolled Back Millage Rate of 2.9857 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 2019 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.

*Kirk W. Blouin, Town Manager*

- I. RESOLUTION NO. 083-2018** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending the Town of Palm Beach Master Fee Schedule by Increasing the Lien Search Fees, Voluntary Identification Card Fee, Valet Parking Permit Fee, Special Pickup Fees, and Right of Way Permit Fees; and Providing an Effective Date.

*Jane Le Clainche, Director of Finance*

- J. RESOLUTION NO. 084-2018** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Recreation Department Fees for Fiscal Year 2019 and Granting Authority to the Director of Recreation to Modify Daily Tennis and Golf Fees, when Necessary, to Maximize Revenue During Underused Periods.

*Beth Zickar, Director of Recreation*

- K. RESOLUTION NO. 085-2018** 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.

*Jane Le Clainche, Director of Finance*

- L. RESOLUTION NO. 086-2018** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Peruvian 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.

*Jane Le Clainche, Director of Finance*

- M. RESOLUTION NO. 087-2018** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Collection and Disposal of Commercial Solid Waste; Establishing the Estimated Assessed Cost Against the Properties that Will Be Benefitted Thereby; Directing the Town Manager to Prepare an Updated Solid Waste Assessment Roll; Establishing a Public Hearing to Consider Approval of the Assessment Roll and Reimposition of the Service Assessments and Their Collection Pursuant to the Uniform Assessment Collection Act; Directing the Provision of Notice; and Providing for an Effective Date.

*H. Paul Brazil, P.E., Director of Public Works*

## **VI. ANY OTHER MATTERS**

## **VII. ADJOURNMENT**

### **PLEASE TAKE NOTE:**

**Note 1:** No written materials received after 3:30 p.m. on the Thursday immediately prior to a monthly Special Town Council will be included in the back-up binders distributed to the Mayor and Town Council in preparation for that meeting. Written materials received after 3:30 p.m. on Thursday will be separately distributed to the Mayor and Town Council; however, depending upon the length of the materials, the time of submittal, and other circumstances, the Mayor and Town Council may not be able to read and consider such late submittals prior to acting upon the policy matter(s) which they address.

**Note 2:** The progress of this meeting may be monitored by visiting the Town's website ([townofpalmbeach.com](http://townofpalmbeach.com)) and clicking on "Meeting Audio" in the left

column. 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.

**Note 3:** If a person decides to appeal any decision made by this Council with respect to any matter considered at this meeting or hearing, he/she will need a record of the proceedings. For such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

**Note 4:** Disabled persons who need an accommodation in order to participate in the Special Town Council 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.

**Note 5:** Items listed on the Consent Agenda will be approved by one motion of the Town Council, unless the Mayor or an individual Council Member requests that any item(s) be moved to the Regular Agenda and individually considered.

**Note 6:** All back-up material for the items listed on the agenda are posted to the Town's website and emailed to all Stay Informed subscribers on the Friday before the Special Town Council. To access the back-up materials and/or subscribe to the Stay Informed list, please visit the Town's website ([townofpalmbeach.com](http://townofpalmbeach.com)).

### **PROCEDURES FOR PUBLIC PARTICIPATION**

Citizens desiring to address the Town Council should proceed toward the public microphones when the applicable agenda item is being considered to enable the Town Council President to acknowledge you.

**PUBLIC HEARINGS:** Any citizen is entitled to be heard on an official agenda item under the section entitled "Public Hearings," subject to the three minute limitation.

**COMMUNICATIONS FROM CITIZENS:** Any citizen is entitled to be heard concerning any matter under the section entitled "Communications from Citizens," subject to the three minute limitation. The public also has the opportunity to speak to any item listed on the agenda, including the consent agenda, at the time the agenda item comes up for discussion.

**OTHER AGENDA ITEMS:** Any citizen is entitled to be heard on any official agenda item when the Town Council calls for public comments, subject to the three minute limitation.

Special Town Council are public business meetings and, as such, the Town Council retains the right to limit discussion on any issue.

# TOWN OF PALM BEACH

Special Town Council on: July 9, 2018

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## Section of Agenda

TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY19 BUDGET

## Agenda Title

**Executive Summary of FY19 Proposed Budget**

## Presenter

Kirk W. Blouin, Town Manager

## ATTACHMENTS:

- ▣ **Budget Summary**



TOWN OF PALM BEACH  
EXECUTIVE SUMMARY  
FY2019 PROPOSED BUDGET



# Executive Summary



## Town of Palm Beach, Florida

July 9, 2018

Honorable Mayor, Town Council and Residents of the Town of Palm Beach;

The proposed FY2019 budget, represents staff's initial efforts to reduce expenditures and begin reorganizing Town operations to ensure the most efficient and effective delivery of high quality public services. The goal was to come up with \$5,420,000 in expenditure cuts or revenue enhancements and we have met this goal. A thorough review of each departments' proposed budget and their operations was completed. Through this process, we examined each expenditure line by line and we were able to reduce expenditures in all department budgets, which includes the reduction of 14.65 FTEs, of which 2 have been supplanted by contractual services. Each Department is presenting a FY19 operating budget that is less than the LTFP and less than their FY18 budgets.

This proposed budget is the result of the initial work in finding efficiencies and applying lean government principles on a Town-wide basis. This is a continuous process as there is still more work to be done. We expect to see further reductions in both expenditures and positions in FY20 and beyond. Through attrition, each position and its related responsibilities will be examined to determine if the position is still needed or can be restructured before automatically backfilling.

We have made significant progress with procedural improvements in the procurement process and the sale of surplus equipment. Fiscal year to date the Purchasing staff has measurably generated \$143,321 in cost savings through negotiations of awards, and restructuring of contracts to allow for Direct Owner Purchases. We have generated more competition, conducted more active negotiations and have adopted better business practices. Staff has implemented a new process for the sale of surplus items online. Not only is this process more efficient and saves costs in transportation, overtime and seller premiums, it also has generated additional sale revenues due to more aggressive bids. Since November 2017, we have received \$220,475 from the sale of surplus items. During the same period in FY17, the Town received payments of \$25,056 for surplus sales.

We are recommending a reduction of the UAAL amortization period from 25 years to 15 years. This change will cost an additional \$1,440,000 in FY19 but the total interest expense savings over the next 25 years versus the current 25-year amortization is \$47,800,000. With this change, and the additional contribution of \$5,420,000, the UAAL could be completely eliminated in approximately 10 to 11 years. The Town is currently paying interest expense on the UAAL at a rate of 7.3%, leading to an annual interest payment of over \$7.1 million and

# Executive Summary

a current principal payment of less than \$1 million. I believe the high interest expenses we are incurring under our current amortization plan is not fiscally prudent. Therefore, we have included in the FY19 proposed budget a 15 year amortization plan.

Once the pension plan is fully funded at 100%, the new annual obligation will be roughly \$1.5 million (in today's dollars) which will eliminate the need for the current payment levels of over \$16 million. **The funding for this change to the amortization period is included in the proposed budget with no increase in taxes for a homesteaded property owner.**

We worked with the actuary to develop alternatives to reduce the UAAL more quickly. The following options were considered:

	Current 25	20 Year	15 Year	10 Year
Annual Cost	9,300,000	9,870,000	10,740,000	13,580,000
Additional Cost over current payment		570,000	1,440,000	4,280,000
Interest Savings		26,900,000	47,800,000	73,500,000

The Town's actuary, Pete Strong, with GRS will attend the July 9<sup>th</sup> budget meeting to provide additional information and answer any questions the Town Council may have regarding this matter. **We recommend that the Retirement Board vet this financial option when they meet in August** so that when we adopt the final budget in September, we will have their recommendation and if different from ours, we can change the budget before adoption.

Another change that was made in the proposed FY19 budget was the elimination of the Recreation Enterprise Fund and the creation of two independent business enterprise funds for the Town Docks and Par 3 Golf Course. The Recreation Administration, Recreation Center and Tennis program expenses and revenues have been transferred into the General Fund. These actions effectively resets the budgeting models for these programs as they were in FY2003, before the Recreation Enterprise Fund was created. The revenues and expenditures for these programs are shown below the General Fund expenditures for purposes of this meeting so that the presentation shows an "apples to apples" comparison to FY18. The final budget document will blend the Recreation expenditures into the various categories to show the final approved General Fund budget. The transfer from the Town Docks and Par 3 will be set at an amount to cover the Recreation and Tennis expenditures so the net effect on the General Fund is \$0 for this transitional year. This change will allow for better transparency, relative to the expense/revenue ratios for each individual program/facility.

## General Fund

### *Historical Trends – Expenditures*

For purposes of this discussion, we providing the spreadsheet following this section to illustrate the trend in expenditures by category since 2009 to enable the reader to understand where the growth has come from and to better understand how the FY19 budget compares to previous fiscal years. We compare the FY19 budget first to FY12 because it was

## Executive Summary

the lowest total budget year in the past decade. We also describe the change since FY09 because that was the highest budget year to date and the catalyst for future budget reforms.

The years FY2009 through FY2017 represent actual costs, FY2018 numbers are the adopted budget, and FY2019 represents the proposed budget.

The overall General Fund expenditures have increased since FY09 by a total of 23.43% or 2.13% per year for the last 11 years. Since FY12, expenditures have increased by 45.85% or 5.7% per year for the past 8 years. We highlight operating expenditures on the spreadsheet to differentiate the costs of the day-to-day operations versus other expenditures of the Town, such as capital improvements, coastal project and large transfers to various funds. Since FY09, operating expenditures have decreased \$107,733 or -.19%, and since FY12, operating expenditures have increased by \$10,377,455 or 22.76%. Transfers and other expenses since FY09 have increased by 158.66% or \$15,544,579 and since FY12, these expenses have increased \$14,694,952 or 138.02%. Highlights of the major increases since FY12 are described below:

- ❖ The largest driver of expenditure increases since FY12 were pension costs for current employees and retirees receiving legacy benefits, which increased \$6,075,225 plus the extraordinary contribution of \$5,420,000 and the proposed \$1,440,000 to reduce the amortization period. These costs represent 51.6% of the General Fund total increase during this time period.
- ❖ The next largest increase was the transfer to the coastal protection fund, which increased \$3,389,124 or 13.5% of the total. In FY15, \$4,777,000 was added to Town taxes to begin developing a permanent funding source for the coastal program.
- ❖ Contractual costs have increased \$2,787,868 (11.12% of the total) over the period due in part to contracting out many Town services that used to be performed by Town staff. Increases in sewage treatment and disposal costs alone contributed to the increase of contractual costs by \$1,011,752 since 2012, with a \$444,460 increase in FY19 alone.
- ❖ Debt service costs increased \$2,494,738 or 9.95% of the total increase since 2012 due to the issuance of the 2013 revenue bonds.

These four expenditures represent 86.2% of the increase over FY2012. Other important budget trends since FY12 include the following:

- ❖ Salary and wages increased \$1,994,450 or 8.44% over the 8-year period representing a 1.21% average annual increase. Salary freezes, employee turnover and a modified merit pay system have kept these costs down.
- ❖ Since 2012, total FTEs have decreased from 362.65 to 356.22, with all of the decrease occurring in the proposed FY19 budget through the elimination of 14.65 positions.

## Executive Summary

- ❖ Employee benefit costs over this time period have decreased by 14.33% or \$1,160,495. Most of this reduction is due to the decrease in the OPEB trust funding. It is important to note that during this period Town employee health insurance costs have declined \$20,227, while health insurance costs nationwide were experiencing increases.
- ❖ The longevity and performance bonus program also decreased by \$166,274 over the 8-year period.
- ❖ Depreciation costs have increased \$560,844 during this time period due to higher costs for the Town's large heavy duty equipment and vehicles, despite the elimination of some equipment and extending the life of most equipment.
- ❖ The Four Arts Library funding has increased \$72,658 due to the programmed 3% per year increase in funding plus an additional contribution in FY17. The total contribution to the Four Arts Library for FY19 is \$345,058.
- ❖ The other category increases which include commodities, and Risk Insurance increased by less than the rate of inflation over this time period.

To put the FY19 proposed budget into further context, if we were to look back 11 years and compare the FY19 budget to the FY09 budget:

- ❖ Total expenditures have increased by 23.43% (2.13% annually) and total operating costs decreased \$107,733 or -.19%.
- ❖ The pension costs including the annual required contribution, the extraordinary contribution and the additional funding to lower the amortization period contributed to 62.9% of the total increase for a total of \$9,716,547.
- ❖ Salary costs decreased by \$1,724,743 and benefit costs declined by \$1,984,535. Total FTEs decreased from 410.39 in FY09 to 356.22 in FY19, a decrease of 54.17 employees.
- ❖ Contractual costs increased by \$1,093,779 or 12.55%. This increase is due to contracting out services and increases in sewage treatment and disposal costs.
- ❖ The Transfers and other category, which include funding for the Four Arts Library, debt service, coastal funding, capital improvement funding, risk funding, the recent extraordinary retirement contribution, and the funding for the amortization change in total have increased \$15,544,579 or 138.32% over the 10-year period and accounted for all (100%) of the total increase.

# Executive Summary

Expenditure Category	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	Change vs. FY09	Average Annual Change	Change vs FY12	Average Annual Change
Salary and Wages	\$ 27,346,561	\$ 26,359,068	\$ 24,396,539	\$23,627,368	\$ 22,943,977	\$ 23,152,234	\$ 23,478,696	\$ 23,581,855	\$ 24,128,637	\$ 26,001,862	\$ 25,624,818	-6.31%	-0.57%	8.44%	1.21%
Pension Benefits	6,632,860	7,315,310	8,783,472	3,414,182	4,380,925	6,078,882	6,598,873	7,324,860	8,803,246	9,527,616	9,489,407	43.07%	3.92%	177.94%	25.42%
Other Employee Benefits	8,922,275	8,451,690	8,122,789	8,098,235	8,493,967	8,234,672	8,245,397	7,795,982	8,072,606	7,844,571	6,937,740	-22.24%	-2.02%	-14.33%	-2.05%
Contractual	8,713,162	7,120,084	6,841,004	7,019,073	7,227,726	7,615,442	8,191,691	8,876,317	9,585,132	9,617,449	9,806,941	12.55%	1.14%	39.72%	5.67%
Commodities	1,744,703	1,623,373	1,492,316	1,557,897	1,574,948	1,633,364	1,518,113	1,471,130	1,844,873	1,949,093	1,724,613	-1.15%	-0.10%	10.70%	1.53%
Depreciation/Capital Outlay	2,723,701	2,518,061	2,547,679	1,881,319	2,033,744	2,097,896	1,892,941	2,858,675	3,053,650	2,459,607	2,395,010	-12.07%	-1.10%	27.30%	3.90%
Subtotal Operating Expenditures	56,083,262	53,387,586	52,184,399	45,598,074	46,655,287	48,812,490	49,925,711	51,908,819	55,488,144	57,400,198	55,975,529	-0.19%	-0.02%	22.76%	3.25%
Library	272,400	272,400	272,400	272,400	288,989	297,659	306,580	315,777	350,250	335,008	345,058	26.67%	2.42%	26.67%	3.81%
Transfer to the Risk Insurance Fund	1,918,000	1,904,463	1,896,226	1,791,507	1,892,780	1,876,000	1,925,362	1,934,595	1,838,037	1,828,475	1,898,059	-1.04%	-0.09%	5.95%	0.85%
Transfer to Capital Improvement Program	1,817,000	4,828,957	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,030,000	2,290,200	1,988,024	2,200,000	21.08%	1.92%	120.00%	17.14%
Transfer to Underground Utility Fund								2,530,250	267,041	130,000	135,000	#N/A	#N/A	#N/A	#N/A
Transfer to the Debt Service Fund	3,790,000	3,922,000	3,500,000	3,500,000	3,500,000	6,100,000	6,100,000	6,265,462	6,088,728	5,982,331	5,994,738	58.17%	5.29%	71.28%	10.18%
Transfer to Coastal Protection Fund	2,000,000	1,046,900	3,090,000	3,960,000	4,765,099	7,200,000	11,377,000	8,015,220	7,265,000	7,410,300	7,349,124	267.46%	24.31%	85.58%	12.23%
Extraordinary Transfer to Retirement Fund									2,500,000	4,759,016	5,420,000	#N/A	#N/A	#N/A	#N/A
Additional Contribution for UAAL Amortization											1,440,000	#N/A	#N/A	#N/A	#N/A
Contingency										655,877	560,000	#N/A	#N/A	#N/A	#N/A
Subtotal Transfers and Contingency	9,797,400	11,974,720	9,381,746	10,647,027	11,446,868	16,473,659	20,708,942	20,091,304	20,599,256	23,089,031	25,341,979	158.66%	14.42%	138.02%	19.72%
Total General Fund	65,880,662	65,362,306	61,566,145	56,245,101	58,102,155	65,286,149	70,634,653	72,000,123	76,087,400	80,489,229	81,317,508	23.43%	2.13%	44.58%	6.37%
FTE Totals	410.39	399.98	367.33	362.65	353.94	348.94	360.18	365.09	362.87	370.87	356.22	(54.17)	-13.20%	(6.43)	-1.77%

# Executive Summary

## FY19 Budget Presentation

There are two sets of documents that have been provided to the Town Council and the public. One document contains the program-by-program detail of the General fund and other fund budgets. The other document contains the budget “flex sheets” which show the budget detail by line item and the budget detail sheets for certain accounts throughout the General Fund. The detail sheets represent the detail that the budget team was presented when we began the budget review process. They have not been updated to reflect cuts that were made during this year’s intensive budget review.

To ensure full transparency, relative to the methodology for apportioning health insurance and retirement costs, please note the following:

- Health Insurance costs are calculated and then allocated throughout the budget on a per Full-Time Equivalent (FTE) basis. The Health costs per FTE for FY19 is \$10,511.
- Retirement costs are actuarially determined and then allocated throughout the budget per FTE for current and legacy plan costs. The Town’s actuarially determined contribution is \$9,631,447. Legacy plan costs represent \$8,085,882 of the total and the costs for the ongoing plan are \$1,545,564. The breakdown by employee group is shown below.

	FTE	Legacy Plan	Ongoing plan	Total Contribution
General	192	2,282,428	758,907	3,041,336
Lifeguard	3	178,457	13,131	191,588
Police	63	2,543,329	392,711	2,936,040
Fire-Rescue	65	3,081,669	380,815	3,462,484
Total	323	8,085,882	1,545,564	9,631,447

## FY19 General Fund Revenues

The General Fund is the only fund to directly use property taxes as a revenue source. Property taxes (ad valorem taxes) represent the largest revenue source. Appearing on the following page is a millage rate table that shows what is recommended (highlighted in blue) versus the FY18 millage. The recommended FY19 millage rate represents a 2.14% reduction from FY18, which is a \$0 increase for homesteaded properties.

If the Town Council does not approve the recommendation of lowering the pension amortization to 15 years, we have presented the effect on the millage rate and taxes of lowering the amortization to 20 years or maintaining the current 25 year amortization period.

## Executive Summary

	FY18 Millage Rate	FY19 with 15 Year Amortization	FY19 with 20 Year Amortization	FY19 25 Year Amortization
Millage Rate	3.2037	3.1350	3.0897	3.0709
Tax Revenue	\$51,470,500	\$54,210,963	\$53,427,243	\$52,857,243
Revenue Increase over FY18	n/a	\$2,740,463	\$1,956,743	\$1,386,743
Millage % Increase/Decrease vs. FY18	n/a	-2.14%	-3.56%	-4.15%
Homestead Value Increased by 2.1%	\$1,000,000	\$1,021,000	\$1,021,000	\$1,021,000
Town Taxes	\$3,044	\$3,044	\$3,014	\$2,982
Increase/(Decrease) over FY18	n/a	\$0	(\$44)	(\$62)
Non Homestead Tax Increase Ave 7.75%	n/a	\$174	\$125	\$90

The State of Florida requires the Town to calculate a rolled-back millage rate. The rolled-back rate is defined as the millage rate which provides the same property tax revenue for each taxing authority as was levied during the previous year (exclusive of new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, deletions). The proposed millage is 5% over the rolled back rate of 2.9857. The rolled-back millage rate would represent a 6.8% decrease in the millage and would provide the homestead property owner a \$145 per million reduction in taxes. The rolled-back rate is required to be announced at the public hearings in September.

There are a number of revenue types in the General Fund, categorized on the table below:

Revenue	FY2018	FY2019	FY18 vs. FY19 Difference	% Change
Ad Valorem Taxes	\$ 51,470,500	\$ 54,210,963	\$ 2,740,463	5.32%
Non Ad Valorem Taxes	6,150,000	6,307,000	157,000	2.55%
Licenses & Permits	9,947,975	10,583,108	635,133	6.38%
Intergovernmental	1,185,450	1,076,255	(109,195)	-9.21%
Charges for Services	3,943,650	3,970,008	26,358	0.67%
Fines and Forfeitures	1,138,800	1,171,000	32,200	2.83%
Investment Earnings	581,858	828,000	246,142	42.30%
Miscellaneous	420,000	434,964	14,964	3.56%
Interfund Transfers	585,000	1,365,421	780,421	133.41%
Transfers from unassigned fund balance for Extraordinary Transfer to Retirement Fund	3,500,000	-	(3,500,000)	-100.00%
Transfers from unassigned fund balance for Contingency and Compensated Absences	1,565,996	1,370,789	(195,207)	-12.47%
<b>Total Revenues Before Recreation</b>	<b>\$ 80,489,229</b>	<b>\$ 81,317,508</b>	<b>\$ 828,279</b>	<b>1.03%</b>
Recreation and Tennis Revenues and Transfer	585,000	1,148,710	563,710	96.36%
<b>Total Revenues</b>	<b>\$ 81,074,229</b>	<b>\$ 82,466,218</b>	<b>\$ 1,391,989</b>	<b>1.72%</b>

# Executive Summary

Significant highlights for General Fund FY19 revenues include:

- ❖ Based upon the Property Appraiser's Preliminary Certification issued July 1, 2018, existing property taxable values in the Town have risen 7.75% over the prior year. The total taxable value is \$18,202,287,698.
- ❖ There were several revenue increases approved during the Comprehensive Review of Town Operations (CROTO) and the estimated revenues are included in the FY19 revenue projections. Many of these fees are included in Resolution No. 083-2018 which is on the agenda to be adopted at the July 9<sup>th</sup> budget meeting. The ARCOM fees will be adopted at a future meeting. These revenues and the associated increases are shown below:
  - Increase in ARCOM fees (+\$163,000)
  - Increase for Right of Way Permits (+\$80,000)
  - An increase in the Lien Search Fee (+\$35,000)
  - An increase in the rates for special garbage pick-up service (+\$3,000)
  - A new fee for private lateral locates and a cap-off and connection inspection fee (+\$18,000)
  - Increase in voluntary ID card fee (+\$9,850)
  - Increase in Valet Parking Permit Fees (+2,800)
- ❖ The Non Ad Valorem tax revenue has increased based on current trends.
- ❖ The increase in Licenses and Permits is based on current trends in permit revenue and the increase in the ARCOM fee mentioned above.
- ❖ Intergovernmental revenue is decreasing due to grants that were budgeted in FY18 that are not expected for FY19.
- ❖ Charges for services are increasing slightly because of the increases in the fees shown above for lien searches, special pick up services and new fees for private lateral locates. Parking meter charges are expected to increase slightly due to current trend. These revenue estimates do not include any new parking meter locations. If the Town Council decides to add new areas, those revenues will be adjusted in the future. These increases are offset by declines in special detail overtime revenue due to a decline in utilization as well as decreases in other public safety revenue trends.
- ❖ Fines and forfeiture revenue increased based on historical trends.
- ❖ The interfund transfers represent a transfer of \$585,000 from the Town Docks and Par 3 Golf Course enterprise funds and a transfer from the Equipment Replacement Fund for funds that were set aside for the beach cleaning equipment that will not be replaced and the savings on the purchase of the quint fire truck totaling \$780,421.
- ❖ Due to the separation of the Recreation activities from the Enterprise Fund, we will record an additional transfer from the Town Docks to cover the net costs for the recreation and tennis programs. This transfer will amount to \$722,160. This amount

## Executive Summary

is shown below the total General Fund revenues and included in the recreation and tennis revenues and transfer amount. The recreation and tennis revenues total \$426,550. This is less than the FY18 revenues due to the anticipated closing of the Recreation Center for its reconstruction in FY19.

### *General Fund Expenditures*

General Fund expenditures have increased by 1.03% from FY18 before the addition of the Recreation programs. The total expenditures including Recreation and Tennis show an increase of \$488,861. The details by expenditure category without the Recreation and Tennis programs are shown in the table below with Recreation expenditures shown after the total. As mentioned earlier, we have shown Recreation separately because we wanted to present an “apples to apples” comparison due to all of the expenditure changes made during the year. For the final budget document, we will combine the Recreation and Tennis expenditures into the various categories.

Expenditure Category	FY2018	FY2019	FY18 vs. FY19 Difference	% Change
Salary and Wages	\$ 26,001,862	\$ 25,621,818	\$ (380,044)	-1.46%
Pension Benefits	9,527,616	9,489,407	(38,209)	-0.40%
Other Employee Benefits	7,844,571	6,937,740	(906,831)	-11.56%
Contractual	9,617,449	9,806,941	189,492	1.97%
Commodities	1,949,093	1,724,613	(224,480)	-11.52%
Depreciation/Capital Outlay	2,459,607	2,395,010	(64,597)	-2.63%
<b>Subtotal Operating Expenditures</b>	<b>57,400,198</b>	<b>55,975,529</b>	<b>(1,424,669)</b>	<b>-2.48%</b>
Library	335,008	345,058	10,050	3.00%
Transfer to the Risk Insurance Fund	1,828,475	1,898,059	69,584	3.81%
Transfer to Capital Improvement Program	1,988,024	2,200,000	211,976	10.66%
Transfer to Underground Utility Fund	130,000	135,000	5,000	3.85%
Transfer to the Debt Service Fund	5,982,331	5,994,738	12,407	0.21%
Transfer to Coastal Protection Fund	7,410,300	7,349,124	(61,176)	-0.83%
Extraordinary Transfer to Retirement Fund	4,759,016	5,420,000	660,984	13.89%
Additional Contribution for UAAL Amortization	-	1,440,000	1,440,000	#N/A
Contingency	655,877	560,000	(95,877)	-14.62%
<b>Subtotal Transfers and Contingency</b>	<b>23,089,031</b>	<b>25,341,979</b>	<b>2,252,948</b>	<b>9.76%</b>
<b>Total General Fund</b>	<b>80,489,229</b>	<b>81,317,508</b>	<b>828,279</b>	<b>1.03%</b>
Recreation Expenditures	1,488,128	1,148,710	(339,418)	-22.81%
<b>Total Expenditures</b>	<b>\$ 81,977,357</b>	<b>\$ 82,466,218</b>	<b>\$ 488,861</b>	<b>0.60%</b>

# Executive Summary

Highlights for General Fund expenditures are as follows:

Total operating expenditures decreased \$1,424,669 or 2.48% from FY18. Total transfers and other expenses increased \$2,252,948 or 9.76%. Recreation Expenditures decreased by \$339,418 or (22.81%) due to the planned closing and construction of the new Recreation Center for most of FY19.

## *Operating Expenditures:*

- ❖ Salary and wages decreased \$380,044 due to a reduction of 14.65 FTEs. This reduction is offset by merit pay increases (\$377,030) and a 3% adjustment to the pay ranges (\$165,490). Since a compensation and benefit study will not be completed and implemented until FY20, the current merit pay structure was maintained. Current CPI inflation for the Miami-Fort Lauderdale-West Palm Beach, FL area through April was 3.5%, the prior reading as of February showed 3.2% growth.
- ❖ The total annual required contribution for the defined benefit plan (DB) and defined contribution (DC) pension benefits decreased by a total of \$38,209. This decrease is due to the early payment discount applied to the actuarially determined employer contribution. Defined Contribution costs decreased by \$18,018 because of the reduction in staffing. It is important to note that 83.4% of the pension costs represents the costs associated with the legacy pension plan.
- ❖ Other employee benefit costs decreased by \$906,831 or 11.56%. Health insurance decreased by \$249,372 due to improved claims performance and fewer employees. FICA tax decreased by \$56,944 due to the decrease in the salary budget. The Longevity/Bonus program decreased by \$37,387 due to the phasing out of the longevity program accomplished through retirements. The cell phone allowance decreased by \$52,216 due to the reductions in the stipend provided to the employee.
- ❖ Included in Other Employee Benefits is the Transfer to the OPEB trust. The transfer to the OPEB trust fund decreased by \$524,617 from \$960,000 in FY18. In the recent actuarial report, the Town's funding level increased to 113.2% funded. The Town Council requested a recommendation from the Investment Advisory Committee regarding the investment return assumption and Town contribution into the plan. The Committee recommended a reduction in the investment return assumption from 7% to 6.5%, which will take the funded ratio of the plan from 113.2% to 105.1%. The Town's contribution at this rate will be \$435,383 for FY19. This recommendation will allow for less exposure to market volatility if returns are below the estimated benchmark and if retiree health claims are higher than anticipated.
- ❖ Most of the increase in contractual costs (\$189,492) is due to an increase from West Palm Beach for the sewage treatment and disposal costs of \$444,460. Contractual costs would have decreased by \$254,968 without the increase for sewage treatment.
- ❖ The decrease in commodities is mostly due to decreases in office and maintenance supplies (\$17,343), fuel, software and minor computer and equipment (\$184,383), memberships dues (\$17,810), subscriptions (\$19,289), and training (\$14,557).

## Executive Summary

- ❖ Depreciation/Capital outlay costs decreased due to reductions in the purchase of equipment in FY19 versus FY18 (\$131,965). This decrease was partially offset by an increase in depreciation on new equipment (\$67,368).
- ❖ The funding for the Four Arts Library increased by 3%, which is the planned annual increase. In 2010, in the midst of the recession, the Four Arts Library funding was frozen at \$272,400 until FY13 when an increase of 6% was granted. Since FY13, the Town has provided a 3% increase to their funding each year and in FY17 gave the Four Arts an additional \$25,000. In the future, we believe the increase for the Four Arts Library should be tied to the local inflation amount with a cap set at 3%.

### *Transfers and Other:*

- ❖ The transfer to the Risk Fund increased by \$69,584 due to anticipated increases in the fixed costs of property, liability and worker compensation insurance.
- ❖ The transfer to the Capital Improvement Fund increased by (\$211,976) or 10.66% over FY19. The increase is proposed to build up reserves for future capital projects once the ACIP II bond proceeds have been spent which should occur in FY19. We will be analyzing these expenditures in the future to prioritize all capital projects and possibly use these funds for other purposes.
- ❖ The transfer to the Underground Utility Fund represents the transfer of funds to pay for the Project Manager's salary and benefits.
- ❖ The transfer to the debt service fund increased by \$13,406. This increase is the result of an increase due to the transfer of bond funds from the coastal protection fund to the ACIP program since most seawall and groin work will not be completed by the deadline to spend the bond funds. This transfer caused an increase in the general fund transfer to the debt service fund of \$192,431. This increase to the general fund is offset by a decrease in the transfer to the coastal protection fund. In addition, the Town Council approved during the CROTO, the use of the debt service reserves of \$1,500,000 to lower the annual transfer by \$187,500 from the General Fund.
- ❖ Coastal funding decreased by \$61,176 due to the above mentioned transfer of debt service.
- ❖ The extraordinary transfer to the retirement fund to accelerate improvements to the UAAL increased by \$660,984. The transfer in FY18 was comprised of the budgeted \$4,759,016, a supplemental contribution in FY17 of \$300,000 using the DC savings and forfeiture funds, and \$360,984 in excess contributions made in FY17 and FY18 over the annual required contribution totaling \$5,420,000. In order to fund the \$4,759,016 in FY18, The Town Council approved a transfer of \$3,500,000 from the General Fund reserves, FY18 budget cuts of \$1,200,000 and \$59,016 from property taxes. **In FY19, the full \$5,420,000 is funded through the budget without any transfers from reserves.**

# Executive Summary

- ❖ As mentioned earlier, \$1,440,000 is included in the budget to fund the cost of reducing the UAAL amortization from 25 years to 15 years. In just reducing the amortization period, \$47,800,000 in interest savings will be realized. More interest savings will be realized with the extraordinary contribution and the actuary is preparing this calculation for presentation at the budget meeting. We believe this is a fiscally prudent recommendation that will allow for a much faster reduction in the UAAL.
- ❖ Contingency is funded at 1% of operating expenditures. Absent extraordinary unforeseen circumstances, this amount should be enough to cover unexpected expenditures.

## *Fund Balance*

The General Fund Unassigned Fund Balance as of September 30, 2017 was \$17,716,419. This amount was \$1,165,947 above the policy required minimum. The FY19 budget includes a transfer of \$560,000 from fund balance to fund the contingency reserve and \$810,789 from the reserve for compensated absences to fund the compensated absence payouts. After the contingency transfer, the remaining balance in the unassigned fund balances will be \$605,947.

Based on results thus far for FY18, we expect to add an estimated surplus of over \$4 million to the unassigned fund balance at FY18 year end. This surplus is the result of many vacant positions that have not been filled and higher than anticipated revenues for building and other permits. If we experience a storm event or other unforeseen expenditures, this amount will decrease. If we finish the year with a large surplus, we may recommend using it as a one-time additional contribution to increase the extraordinary contribution to the retirement fund.

## *Personnel Complement*

The total personnel complement (for all funds Townwide) for FY19 is 356.22 full-time equivalent personnel (FTEP), which is a decrease of 14.65 FTEP from the adopted FY18 budget. A chart of the FTEP by department is shown on the following page with the entire history back to FY09. The decrease of 14.65 FTEs in FY19 is made up of the following position eliminations:

- Communications specialist
- Office Assistant in Town Clerk's Office
- Town Nurse (contracted service)
- Accountant
- Courier/Warehouse Assistant
- Assistant Director of PZB
- 3 Firefighters
- Director of Public Safety
- Police Officer
- Office Assistant in Public Works
- Equipment Operator
- Beach Cleaner (contracted service)
- ROW Inspector
- Engineering Technical Support
- Part time staff across Recreation -.67

# Executive Summary

The FTE reductions described above were offset slightly by an increase in the Marina FTE total of 0.26, an increase of 0.5 for a HR Specialist, and an increase of 0.75 for a Golf Course Maintenance Associate.

Department/Fund	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Town Manager	6.00	6.00	5.00	5.10	5.10	5.10	5.10	5.00	8.00	8.00	7.00
Information Systems	6.00	6.00	6.00	6.00	6.00	6.00	8.00	8.00	8.00	8.00	8.00
Human Resources	4.90	4.95	4.57	4.52	4.38	4.38	4.63	5.13	5.03	5.03	4.59
Finance	17.95	17.45	17.45	17.95	18.14	18.14	18.64	18.56	15.56	15.56	14.74
Planning, Building & Zoning	29.25	28.75	27.25	26.75	26.25	26.25	27.25	28.25	28.25	28.25	27.25
Fire-Rescue	81.50	90.20	86.40	82.90	79.90	75.90	75.90	75.90	75.90	81.90	78.40
Police	129.5	115.05	102.85	103.85	104.35	103.35	103.35	103.35	103.35	102.85	101.80
Public Works	101.46	97.75	86.35	86.85	88.02	88.04	87.04	88.54	88.07	88.64	83.64
Recreation	17.03	16.81	16.66	14.89	9.49	10.21	15.25	15.18	13.81	14.4	11.75
Town Docks	3.63	3.63	2.63	3.77	2.63	2.63	2.85	3.17	3.17	3.13	4.19
Par 3 Golf Course	9.07	8.59	8.19	7.05	6.45	5.71	7.94	9.20	8.32	7.70	9.19
Underground Utility Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.25	1.00
Coastal Management Fund	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.50	1.75	1.00
Kruesler Park	2.20	2.20	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Risk Fund	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.16	1.16	1.66	1.16
Health Fund	1.10	1.10	0.53	0.80	0.79	0.79	0.79	0.97	1.01	1.01	.92
OPEB Trust	0.50	0.50	0.45	0.72	0.73	0.73	0.73	0.90	0.95	.95	.98
Retirement Fund	0.00	0.00	0.00	0.50	0.71	0.71	0.71	0.79	0.79	.79	.61
<b>Total Authorized Positions</b>	<b>410.39</b>	<b>399.98</b>	<b>367.33</b>	<b>362.65</b>	<b>353.94</b>	<b>348.94</b>	<b>360.18</b>	<b>365.09</b>	<b>362.87</b>	<b>370.87</b>	<b>356.22</b>

## Other Funds

Below are highlights from the budgets for other Town funds. Additional information can be found at the tabs in the back of the Budget Document behind the General Fund information. The Town's other funds include: Special Revenue, Debt Service, Capital Improvement Funds, Enterprise Funds (Town Docks and Par 3 Golf Course), Internal Service Funds (Health, Risk, Equipment Replacement), and Trust Funds (Pension and OPEB Trust).

### *Special Revenue Fund (122) Townwide Underground Utility Project*

The Townwide Underground Utility Project fund accounts for the project costs and associated assessments and borrowings for the project. During FY19, we expect to complete

## Executive Summary

Phase 1 and begin construction of Phase 2 of the project. Engineering design is underway for Phases 3 and 4 of the project.

### *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 (ACIP) 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. On August 25, 2016, the Town issued bonds to refund the 2010A & 2010B bonds. This transaction produced gross savings of \$8,900,539 over 23 years. The net present value savings was \$6,895,965 or 13.35%.

In 2013, the Town issued \$55,590,000 for the second phase of the ACIP, "bondable" coastal projects, and the Town's portion of the Par 3 clubhouse project.

<i>Year Issued</i>	<i>Outstanding Principal Balance September 30, 2018</i>	<i>Purpose</i>
<b>2010A</b>	\$7,125,000	Remaining Balance on First Phase of ACIP Debt
<b>2010B</b>	\$650,000	Remaining Balance on Original Worth Ave Debt
<b>2016A</b>	\$39,320,000	First Phase of the ACIP and Refund Outstanding Debt
<b>2016B</b>	\$10,255,000	Worth Avenue Commercial District Project
<b>2013</b>	\$51,735,000	Second Phase of ACIP, Bondable Coastal, and Par 3 Clubhouse
<b>Total</b>	<b>\$109,085,000</b>	

The Town's outstanding Revenue Bond debt as of September 30, 2018 is shown below:

As of September 30, 2018, the Town's net bonded debt will amount to 12.04% of the legal limit of \$905,914,254 (5% of preliminary FY19 taxable value of \$18,118,285,079).

The 2016A and 2013 Series Revenue Bonds debt service is funded from non-ad valorem revenues. A portion of each (\$199,338) is funded through the Recreation Enterprise Fund for the Town's portion of the Par 3 golf course and clubhouse renovation, and a portion is funded through the Coastal Management Fund (\$542,606). The non-ad valorem revenue transfer from the General Fund for FY19 is \$5,994,738.

# Executive Summary

The 2016B Series Revenue Bonds debt service appropriation of \$708,762 is funded through non ad valorem assessments on the property owners within the Worth Avenue Assessment District.

In addition to the above Revenue Bonds, the Town has issued Commercial Paper for the Underground Utility Project. The total amount of authorized commercial paper is \$22,155,000.

## ***Capital Improvement Funds (307, 309, 311, 314)***

For FY19, the following items totaling \$6,037,500 are included in the Capital Improvement Fund (307):

- Pavement Management - \$1,000,000
- Drainage Improvements - \$1,280,000
- Sanitary Sewage System Improvements - \$1,650,000
- Water main improvements (WPB) - \$800,000 (Funded by West Palm Beach)
- Landfill site maintenance - \$27,500
- Bulkheads/seawalls - \$180,000
- Facility improvements - \$1,100,000

The transfer to the Capital Improvement Fund has increased by \$211,976.

Bonds funds in the ACIP II fund are projected to be used to fund the remaining capital projects outlined in the ACIP II budget section of this document but we plan to reexamine all projects before finalizing spending plans.

## ***Coastal Management***

The Coastal Management Fund (309) is used in part to fund the construction costs of the coastal projects. The details of the FY19 budget for Coastal Management can be found in the Annual Budget Document. This plan has been updated by Public Works to include estimates for future projects based upon current costs. The transfer to the Coastal Management Fund decreased \$61,176 to \$7,349,124. Due to the recent grant award of \$8,280,324 from the State of Florida, the annual contribution to the coastal fund can be reduced. We are recommending a reduction of \$1,500,000. We would recommend these funds be transferred to the pension fund to further reduce the UAAL.

## ***Enterprise Funds (401, 402)***

We are proposing the separation of the Town Docks and Par 3 Golf Course into individual enterprise funds and moving the Recreation and Tennis activities that were a part of the Recreation Enterprise fund to the General Fund. This will allow for a clearer financial status

# Executive Summary

of the operations of the Town Docks, Par 3 Golf Course, Recreation Center and Tennis programs.

## **Town Docks**

Town Docks revenues are expected to increase in FY19, if Town Council approves the recommended fee increases for annual and transient dockage rates, as you traditionally do each year. It is expected these increases would result in revenue growth of approximately 22.7%. Forecasts for FY19 anticipate that the Town Docks will realize a gross operating profit of \$3,573,701, and a net profit of \$1,738,427 after depreciation capital, contingency and the transfer to the general fund.

We are annually accruing funds in the Dock Replacement Reserve, which, at the end of FY17 totaled \$3,801,256. We expect the FY2018 ending balance to be approximately \$4,255,000.

## **Par 3 Golf Course**

Golf Course revenues are expected to increase during FY19, if Town Council approves the various fee increase recommendations, as you traditionally do each year. Recommendations for fee changes for FY19 include increases to multiple fees and the implementation of some new rates such as a weekend and holiday rate, to maximize revenues during peak demand. It is anticipated that these fee adjustments would generate over \$40,000 in additional revenue. The Par 3 Golf Course anticipates a gross profit of \$484,039 in FY19 before depreciation, capital expenses, debt service, contingency and the transfer to the general fund. After these expenses the Par 3 Golf course will reflect a loss of \$692,848.

Last year the Par 3 Clubhouse M&I reserve was modified to transfer a portion of the profits of the Par 3 Golf Course to the Dock Replacement Reserve. Now that these operations are in their own enterprise fund, we recommend that this policy be reversed so that the Par 3 Golf course can build reserves for maintenance and improvements to the clubhouse and the course. We plan to bring a revised policy back to the Town Council in the coming months to make this change.

## ***Internal Service Funds (501, 502, 320)***

The transfer to the Risk Fund (501) has increased by \$69,584 (3.81%) from FY18 to FY19. The increase is related to anticipated increases in the fixed costs for liability and property insurance.

# Executive Summary

The Health Insurance Fund (502) experienced a decrease in the proposed expenditure budget of 9.29% due to favorable claims experience and to fewer employees in the plan. The Town's contribution decreased a total of \$271,747 or 6.86% from FY18.

The Equipment Replacement Fund (320) contains the accumulated depreciation of all fixed assets over the established thresholds of \$5,000 for capital equipment and \$3,000 for computer equipment. A detailed listing of planned equipment purchases is located in the Internal Service Funds section of the Annual Budget Document.

## ***Trust Funds (600 & 610)***

### ***Retirement (600)***

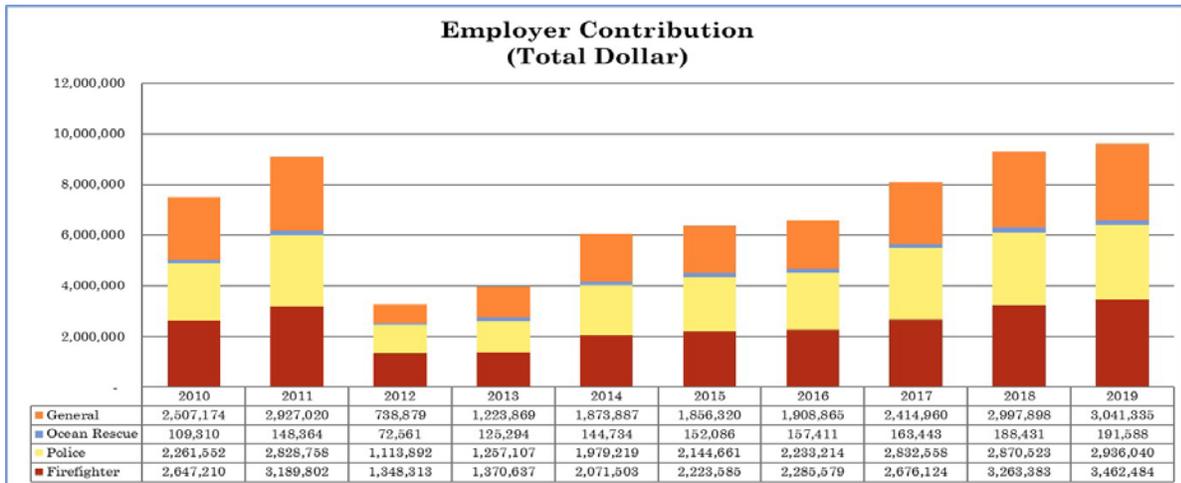
The FY19 actuarially determined contribution to the DB plan originally totaled \$9,631,447. The Town began contributing the entire contribution in October of each fiscal year beginning in FY17. This early contribution will create interest savings due to the earlier than expected payment timing, so the budgeted contribution is \$9,302,382 (or \$329,065 less). The actuary calculated the savings for FY19 and the amounts by employee group are shown below versus the FY18 contribution.

### **Town DB and DC Retirement Contributions**

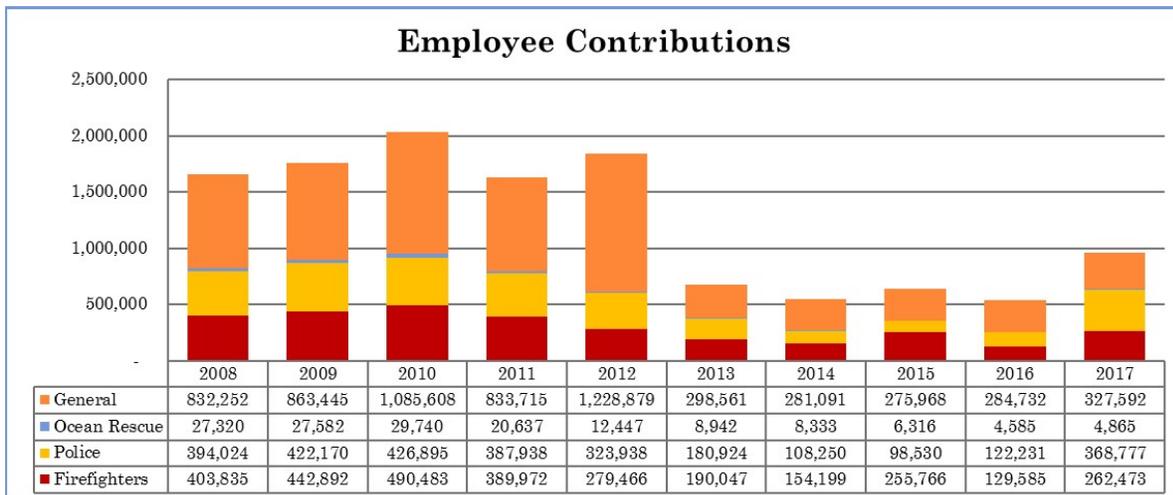
<b>Town Retirement Contributions</b>	<b>FY2018</b>	<b>FY2019</b>	<b>Change</b>	<b>% Change</b>
General Employees DB	\$2,997,898	\$2,937,426	(\$60,472)	-2.02%
Lifeguards DB	188,431	185,042	(\$3,389)	-1.80%
Police DB	2,870,523	2,835,728	(\$34,795)	-1.21%
Fire-Rescue DB	3,263,383	3,344,186	\$80,803	2.48%
Total DB Contribution	\$9,320,235	\$9,302,382	(\$17,853)	-0.19%
DC Contributions	\$630,774	\$601,882	(\$28,892)	-4.58%
Total Town DB And DC Contribution	\$9,951,009	\$9,904,264	(\$46,745)	-0.47%

The historical 10 year trend in Town actuarially determined pension contributions is shown on the following page.

# Executive Summary



The 10-year trend for employee contributions is shown below:



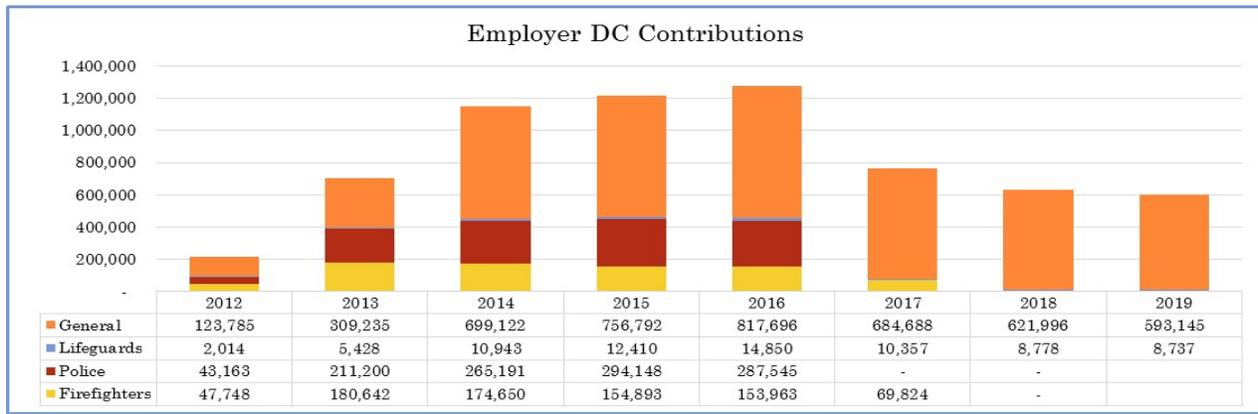
Based on recent pension changes, the Town no longer provides a DC plan for public safety employees. For General Employees and Lifeguards, the new plan was modified and now the Town contributes a mandatory match of 3% and an optional match of 2% to the Defined Contribution (DC) plan. Total employer contributions to the DC plan are shown in the chart on the following page:

# Executive Summary

## Employer Defined Contribution Funding

DC Contributions	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
General	\$756,792	\$817,696	\$684,688	\$621,996	\$593,145
Lifeguards	12,410	14,850	10,357	8,778	8,737
Police	294,148	287,545	0	0	0
Fire-Rescue	154,893	153,963	69,824	0	0
<b>Total</b>	<b>\$1,218,243</b>	<b>\$1,274,054</b>	<b>\$764,869</b>	<b>\$630,774</b>	<b>\$601,882</b>

The Employer Defined Contribution trend since inception in 2012 is shown below.



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

The actuarially determined transfer to the OPEB trust from the General Fund in the FY19 budget is \$435,383. This amount is \$524,617 (54.6%) less than FY18. The Town Council requested that the Investment Advisory Committee make a recommendation regarding the FY19 funding for the OPEB trust. The actuarial report showed a 113.2% funded ratio at the end of FY17 at an investment return assumption of 7%. The following options were reviewed by the committee:

	7%	6.5%	6.25%
Actuarial Accrued Liability	\$29,249,750	\$30,015,464	\$32,515,671
Funded Ratio	113.2%	105.1%	101.1%
Town Contribution	\$216,729	\$435,383	\$546,800

The Investment Advisory Committee recommended a 6.5% return assumption to provide a cushion with excess reserves to help maintain funding if the investments fall short of the target or if retiree health claims are higher than anticipated. The Town's balance in the OPEB trust fund continues to be well ahead of other government agencies across the country.

# Executive Summary

## *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.

## *Tentative Millage Rate*

Resolution No. 082-2018 adopting a tentative millage rate of 3.2037 is included in the backup. This rate is set slightly higher than the proposed rate of 3.1350 in case changed circumstances and/or Town Council decision later this summer require the final millage rate to be set higher than our proposed rate. Florida law requires a first class mailing to all taxpayers if the millage rate is increased above the tentative millage rate adopted by the Town Council prior to the September public hearings. The final millage rate will be set at the public hearings in September.

## **Upcoming Meeting Schedule**

The State mandated schedule requires that two public hearings be held in September to provide for the final adoption of the Tow's FY19 budget and millage rate. The proposed public hearing meeting dates are as follows:

- First Public Hearing – September 13, 2018 at 5:01pm
- Second Public Hearing – September 20, 2018 at 5:01pm

## *Conclusion*

This concludes the executive summary portion of the FY19 proposed budget . Please see the documents that follow this summary for detailed information about the FY19 budget. Staff will be prepared to answer any questions you may have.

Respectfully Submitted,



Kirk Blouin  
Town Manager

cc: Jay Boodheshwar, Deputy Town Manager  
Department Directors



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# TOWN OF PALM BEACH

Special Town Council on: July 9, 2018

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## Section of Agenda

### TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY19 BUDGET

#### Agenda Title

#### **General Fund**

#### 1. Review of General Fund Revenues for FY 2019.

*Jane Le Clainche, Director of Finance*

#### 2. General Fund Expenditures – Department Review

- a. Legislative
- b. General Government
- c. Town Manager
- d. Advice and Litigation
- e. Town Clerk
- f. Information Technology
- g. Human Resources
- h. Finance
- i. Planning Zoning and Building
- j. Recreation and Tennis
- k. Fire-Rescue
- l. Police
- m. Public Works
- n. Transfer and Other

#### Presenter

#### ATTACHMENTS:

- ▣ **FY19 Proposed Budget**

## FY 19 Budget Summary by Fund Type, Revenues and Expenditures

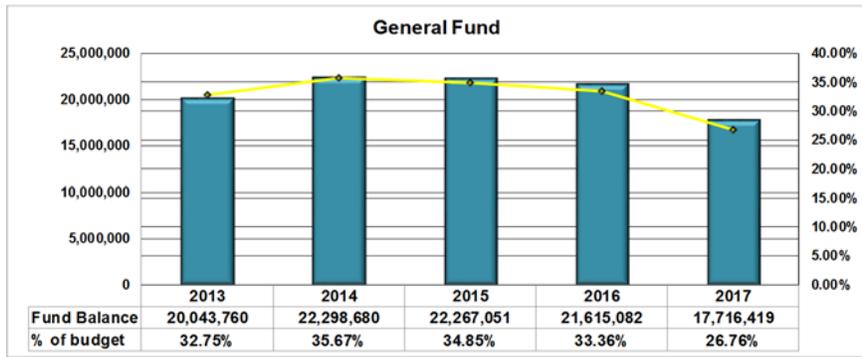
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
<b>Revenues</b>								
Ad Valorem Taxes	54,210,963	0	0	0	0	0	0	54,210,963
Non Ad Valorem Taxes	6,307,000	0	0	500,000	0	0	0	6,807,000
Licenses and Permits	10,634,108	0	0	0	0	0	0	10,634,108
Intergovernmental	1,043,500	0	0	800,000	0	0	0	1,843,500
Charges for Services	4,395,558	0	0	0	7,017,486	8,793,915	0	20,206,959
Fines and Forfeitures	1,171,000	0	0	0	0	0	0	1,171,000
Contributions/Grants	32,755	0	0	12,917,824	0	0	12,287,765	25,238,344
Gain/Loss on Investments	0	0	0	0	0	0	17,897,876	17,897,876
Interest Earnings	828,000	250,000	0	518,000	0	195,000	1,100,000	2,891,000
Miscellaneous	384,964	0	0	5,000	6,450	50,000	2,500	448,914
Special Assessments	0	4,300,000	713,763	221,426	0	0	0	5,235,189
Bond Proceeds	0	48,000,000	0	0	0	0	0	48,000,000
Interfund Transfers	2,087,581	635,000	6,736,682	9,549,124	0	0	6,860,000	25,868,387
<b>Subtotal</b>	<b>81,095,429</b>	<b>53,185,000</b>	<b>7,450,445</b>	<b>24,511,374</b>	<b>7,023,936</b>	<b>9,038,915</b>	<b>38,148,141</b>	<b>220,453,240</b>
Appropriations from Fund Balance	1,370,789	9,515,271	202,500	15,915,128	692,848	4,340,312	0	32,036,848
<b>Total Revenues</b>	<b>\$82,466,218</b>	<b>\$62,700,271</b>	<b>\$7,652,945</b>	<b>\$40,426,502</b>	<b>\$7,716,784</b>	<b>\$13,379,227</b>	<b>\$38,148,141</b>	<b>\$252,490,088</b>
<b>Expenditures</b>								
Salaries and Wages	26,200,355	102,476	0	121,414	814,866	175,412	130,716	27,545,239
Employee Benefits	16,307,690	32,094	0	46,548	346,930	4,996,614	3,060,249	24,790,125
Contractual	10,000,741	36,915,701	0	8,100	1,284,650	1,736,655	19,869,723	69,815,570
Commodities	1,775,363	0	0	3,700	321,250	4,798	324	2,105,435
Depreciation/Capital Outlay	2,404,707	0	0	38,600,384	1,558,854	1,637,015	0	44,200,960
Debt Service	0	25,650,000	7,637,945	0	0	48,312	0	33,336,257
Interfund Transfers	24,872,304	0	0	1,042,606	1,506,498	780,421	0	28,201,829
Other	905,058	0	15,000	603,750	145,309	4,000,000	0	5,669,117
<b>Subtotal</b>	<b>82,466,218</b>	<b>62,700,271</b>	<b>7,652,945</b>	<b>40,426,502</b>	<b>5,978,357</b>	<b>13,379,227</b>	<b>23,061,012</b>	<b>235,664,532</b>
Transfer to Fund Balance/Retained Earnings	0	0	0	0	1,738,427	0	15,087,129	16,825,556
<b>Total Expenditures</b>	<b>\$82,466,218</b>	<b>\$62,700,271</b>	<b>\$7,652,945</b>	<b>\$40,426,502</b>	<b>\$7,716,784</b>	<b>\$13,379,227</b>	<b>\$38,148,141</b>	<b>\$252,490,088</b>
<b>Financial Ratios</b>								
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	65.74%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	21.47%
Ad Valorem Taxes per capita (8,291 population)	\$6,539	\$0	\$0	\$0	\$0	\$0	\$0	\$6,539
Total expenditures per capita (8,291 population)	\$9,946	\$7,562	\$923	\$4,876	\$931	\$1,614	\$4,601	\$30,454
Personnel as a percentage of the total budget	31.77%	0.00%	0.00%	0.30%	10.56%	1.31%	0.34%	10.91%
Capital expenditures as percentage of total fund budget	2.92%	0.00%	0.00%	95.48%	20.20%	12.24%	0.00%	17.51%
Capital expenditures per capita (8,291 population)	\$290	\$0	\$0	\$4,656	\$188	\$197	\$0	\$5,331

### 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



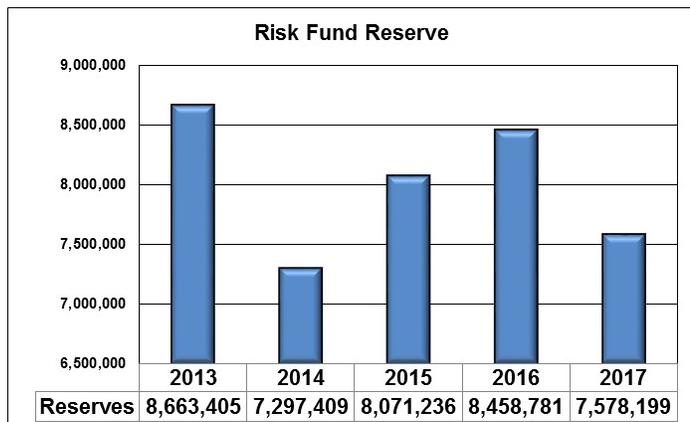
expenditures, and for tax rate stabilization purposes. Twenty-five percent of the FY18 General Fund operating budget (General Fund budget less CIP, coastal and extraordinary retirement transfer) is \$16,550,472. The FY17 ending fund balance was \$17,716,419. The unassigned fund balance exceeds the minimum requirement by \$1,165,947.

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.

In FY17, the Town Council authorized the transfer of \$2,500,000 to begin to fund the underground utility project. In the FY18 budget an extraordinary transfer of \$3,832,893 to the Retirement Fund to begin to reduce the Unfunded Actuarial Accrued Liability (UAAL) was included as part of the new policy to contribute an additional \$5,420,000 each year. The balance was made up of other reductions from the budget. The fund balance amount of \$17,716,419 is net of these two transfers.

#### Reserves - Risk Fund

The total reserve balance for the Risk Fund was \$7,578,199 as of September 30, 2017. 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 on the next page. In 2014, the Town Council approved a transfer of \$2,000,000 from the reserves of the Risk Fund to the Coastal



Protection Fund. The fund balance declined due to an increase in the estimate for outstanding losses that is reserved on the balance sheet at a 75% confidence level of \$2,089,235. The minimum recommended reserve balance is \$4,000,000, which represents the amount of the Reserve for Catastrophic Exposures/Emergencies and the Contingency Reserve plus an equity amount of \$1 million to safeguard the Town’s budget from an adverse event recommended by the actuary. The excess reserve for this fund is \$3,578,199.

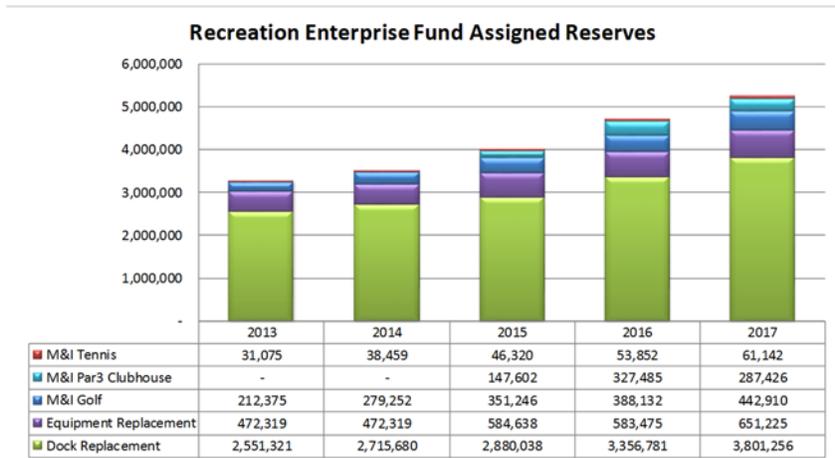
**Reserve for Catastrophic Exposures/Emergencies - Risk Fund**

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 of 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.

**Recreation Enterprise Fund Reserves**

The Recreation Enterprise Fund reserve is to be maintained at a minimum level of 25% of budgeted revenues totaling \$1,660,350 for FY18. 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 FY17, the net asset balance for the Recreation Enterprise Fund (REF) was \$6,167,708. 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 FY17, \$3,801,256 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. In FY16, the Town committed to lowering the transfer to the General Fund each year by \$100,000 and add these funds each year to the Dock Replacement Reserve.

The Par 3 Golf Course charges an additional \$2 per round to fund a maintenance and improvement reserve. At the end of FY17, the balance is \$442,910.

In FY15, the Town established a maintenance and improvement fund for the Par 3 Clubhouse. This reserve is funded each year based on 50% of the net income from the operations of the Par 3 Golf

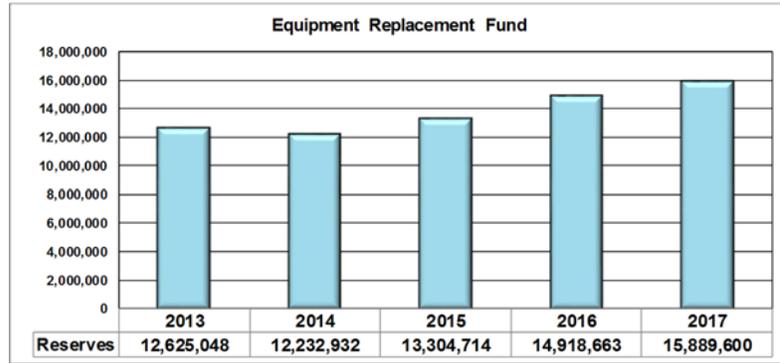
Course. At the end of FY17, the balance is \$287,426. This amount is lower than in FY17 due to projects completed for the Clubhouse that were paid from this reserve.

In FY10, a maintenance and improvement fee was implemented for the Tennis program. This reserve at the end of FY17 is \$61,142 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 for FY17 is \$651,225.

**Equipment Replacement Fund**

The Town-wide 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 Reserve for year-end FY17 is \$15,889,600. In FY13, the Town Council approved the use of up to \$4,867,019 from this reserve for internal financing for small underground utility projects financed by special assessments. To date, a balance of \$2,238,874 has been used for these projects. In FY14, the Town Council authorized a transfer of \$2,858,913 in excess reserves to the coastal protection fund. Currently the total amount in the fund available for equipment replacement is \$12,253,342. This amount, plus the internal financing balance leaves an excess reserve of \$1,397,384.

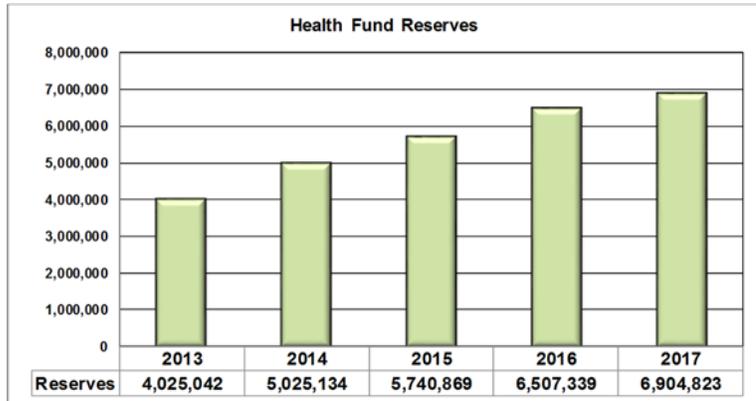
For FY18, income including the depreciation transfer will total \$2,276,600 and expenditures for capital equipment are budgeted at \$2,980,896.

**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, 2017, was \$3,210,518. The FY18 appropriation for the pay-out of eligible accrued vacation, sick and compensatory time from this reserve is \$577,900.

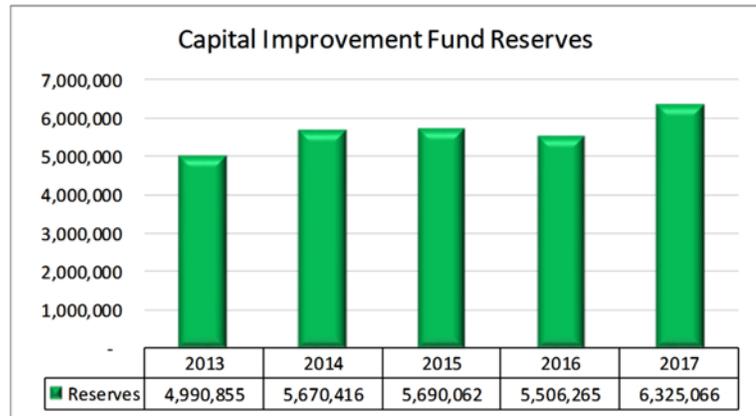
**Health Insurance Reserve**

The balance of the reserve in the Health Fund at the end FY17 is \$6,904,823. These reserves guard against any deficiencies in the Town’s self-insurance health fund for active employees’ insurance expenditures. The trend in the reserve balance is shown in the chart. Since FY13, the Town has maintained level funding of health insurance benefits due to good claims experience and the wellness program. These reserves have also provided cushion in case claims unexpectedly increase. The actuary recommends a minimum reserve of 6 months of estimated claims as well as the incurred but not Recorded (IBNR) claims. These amounts total \$1,621,175, leaving a excess reserve amount of \$5,283,648.



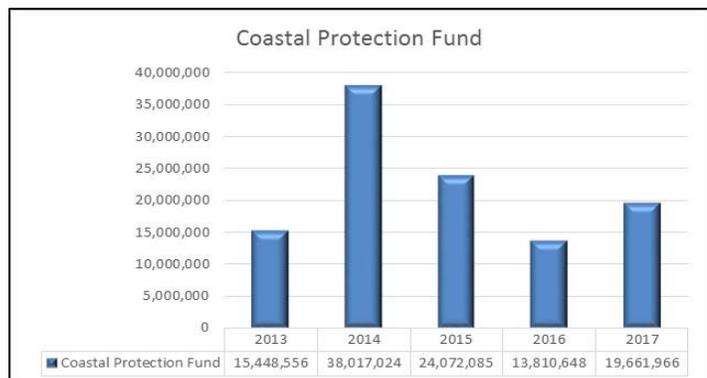
**Capital Improvement Fund**

For many years, the Town funded all of the capital infrastructure improvements through pay-as-you-go financing. In 2010, the Town issued the first of two bonds for capital improvements to accelerate many large scale capital improvement projects identified in the 20 year plan. In 2012, the Capital Improvement Fund transfer from the General Fund was reduced to \$1,000,000. In FY17, the transfer was increased to \$2,290,200 to begin to build up the reserves for projects once the bond proceeds have been spent. Once the bond proceeds have been spent on the remaining projects, it is proposed to return to pay-as-you-go financing. The balance in this reserve is set aside for use for future capital projects.



**Coastal Protection Fund**

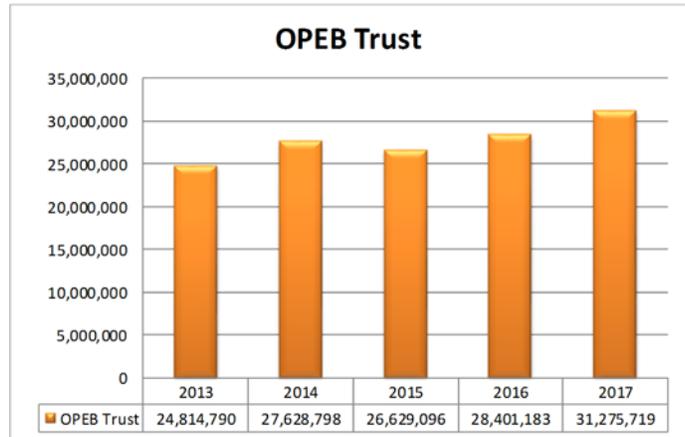
The Coastal Protection Fund reserves are in place to reserve funds for beach renourishment projects. The Coastal Protection financing plan calls for annual transfers from the General Fund to the Coastal Fund to accumulate funds for renourishment projects and the other costs associated with the plan. The FY18



transfer is \$7,410,300 and the FY19 transfer from the General Fund will increase by 3% to \$7,632,609. As of September 30, 2017, the reserve balance in this fund is \$19,661,966. The next planned project is the Mid-Town beach renourishment project in FY21. At that time, sufficient funds will be available for this project.

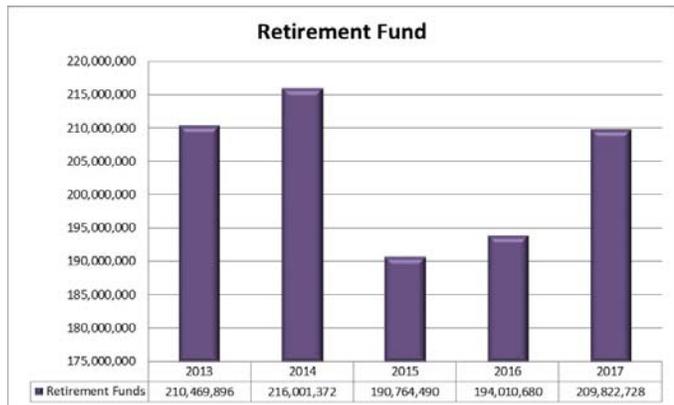
**OPEB (Other Post Employment Benefits) Trust**

The Town's OPEB Trust Fund was established in 2007 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's investments are overseen by the Town's Investment Advisory Committee. The net asset balance in this trust is \$31,275,719 as of September 30, 2017. The total OPEB liability for 2017 is calculated to be \$27,963,573, resulting in a Net OPEB asset of \$3,312,146. The actuary estimates the OPEB asset at the end of 2018 to be \$3,865,440 resulting in a funded ratio of 113.2%. The actuary used at 7% investment return assumption in the calculation. The actuarially determined transfer from the General Fund for the OPEB liability for FY18 is \$960,000. The Town continues to be well ahead of other government agencies in funding this liability.



**Retirement Fund**

The Town provides pension benefits for General Employees, Lifeguards, Police Officers, and Firefighters. The funds were separately managed by three pension boards until the consolidation on April 1, 2012, into the Employee's Retirement Fund. The Retirement Board oversees all of the Town's pension assets and retirement programs. The net assets of the consolidated retirement fund at the end of FY17 were \$209,822,728. The increase is a result of good investment performance during the year. The decline from FY14 to FY15 was due to investment losses.



**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% of the FY18 operating 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. Amounts from the contingency are appropriated for expenditures through an affirmative vote of the Town Council.

The table below identifies the contingency budgets and actual expenditures for the fiscal years 2014 through YTD 2018.

**Contingency Reserves  
FY2014 – FY2018**

<b>Contingency</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>YTD 2018</b>
General Fund Budget	\$ 860,000	\$ 909,000	\$ 944,686	\$ 960,300	\$ 655,877
General Fund Actual	\$ 356,300	\$ 246,361	\$ 764,145	\$ 759,644	\$ -
CIP Budget	\$ 205,000	\$ 205,000	\$ 208,000	\$ 348,600	\$ 284,500
CIP Actual	\$ -	\$ 205,000	\$ 208,000	\$ -	\$ -
ERF Budget	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
ERF Actual	\$ 136,869	\$ -	\$ 29,111	\$ 10,391	\$ 19,613
Risk Budget	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Risk Actual	\$ -	\$ -	\$ -	\$ -	\$ -
Health Budget	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Health Actual	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Recreation Budget	\$ 249,220	\$ 272,100	\$ 285,300	\$ 321,200	\$ 168,303
Recreation Actual	\$ -	\$ 39,000	\$ 135,030	\$ -	\$ 10,750

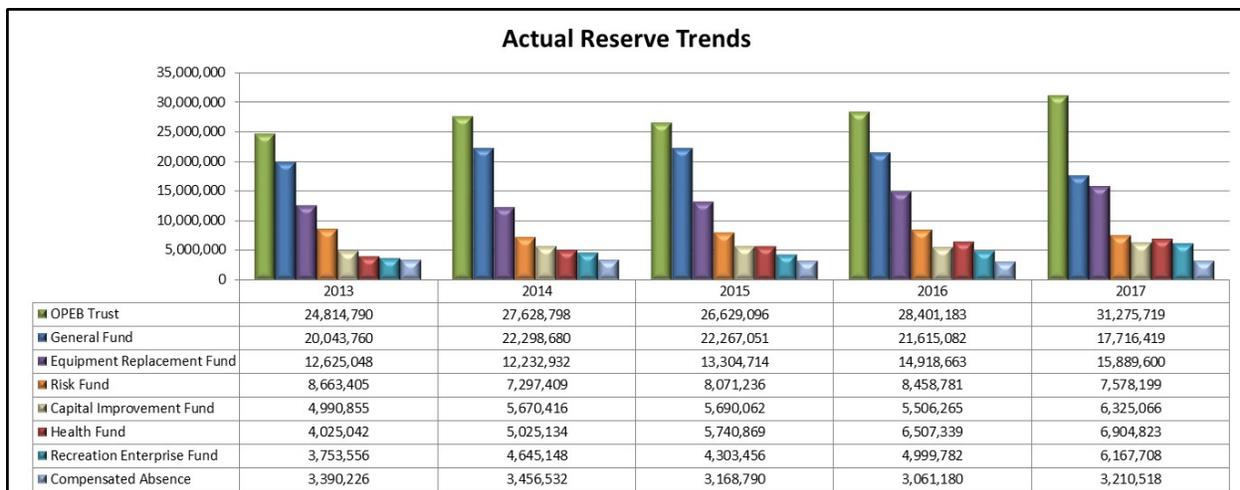
***Unassigned Net Position***

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. Bond rating agencies look closely at the reserve levels and the financial policies in place when rating a municipality. In 2010, 2013, and 2016 the rating agencies reviewed the Town's credit ratings in preparation for the issuance of the 2010, 2013 and 2016 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 Revenue Bonds and confirmed the Town's Aaa issuer credit rating. Standard and Poor's has recently upgraded the credit rating on the Revenue bonds to AAA and 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 next page summarize the trend of the unassigned net position, compensated absence, and replacement reserve balances for fiscal year ending FY13 through FY17.

**Reserve Balances  
Fiscal Years 2013 – 2017**

Fund	2013	2014	2015	2016	2017
General Fund	\$ 20,043,760	\$ 22,298,680	\$ 22,267,051	\$ 21,615,082	\$ 17,716,419
Compensated Absence (GF)	3,390,226	3,456,532	3,168,789	3,061,180	3,210,518
Equipment Replacement Fund	12,625,048	12,232,932	13,304,714	14,918,663	15,889,600
Recreation Enterprise Fund	486,466	1,025,665	179,645	169,291	777,250
Recreation ERF	472,319	472,319	584,638	583,475	651,225
Dock Replacement	2,551,321	2,715,680	2,880,038	3,356,781	3,801,256
Par 3 M&I Reserve	212,375	279,252	351,246	388,132	442,910
Tennis M&I reserve	31,075	38,459	46,320	53,852	61,142
Par 3 Clubhouse M&I	0	0	147,602	327,485	287,426
Donation Fund	526,299	611,943	564,368	1,180,331	3,018,697
Debt Service	263,400	1,745,086	1,567,384	955,441	1,569,976
Capital Improvement	4,990,855	5,670,416	5,898,531	5,506,265	6,325,066
Coastal Protection Fund	15,448,556	38,017,024	24,072,085	13,810,648	19,661,966
2013 ACIP Fund	0	43,347,077	34,967,926	20,196,064	12,095,772
Health Fund	4,025,042	5,025,134	5,740,869	6,507,339	6,904,823
Risk Fund	6,625,018	7,297,409	8,071,236	8,458,781	7,578,199
Health - OPEB Trust	24,814,790	27,628,798	26,629,096	28,401,183	31,275,719
Pension Funds	210,469,896	216,001,372	190,764,490	194,010,680	209,822,728
<b>Total</b>	<b>\$ 306,976,446</b>	<b>\$387,863,778</b>	<b>\$ 341,206,028</b>	<b>\$ 323,500,673</b>	<b>\$ 341,090,692</b>



*Excess Reserves*

Many of the Town's reserves must be maintained at a minimum level set by policy or based on recommendations of the Town's actuarial firms. The various capital fund reserves represent funds that have been accrued for future projects, or in the case of the 2013 ACIP funds, the remaining bond funds available for projects. The chart below shows the FY17 ending balance, minimum reserve amount and excess reserve balances.

<b>Fund</b>	<b>2017 Reserve Balance</b>	<b>Minimum Required Balance</b>	<b>Excess Reserves</b>
General Fund	\$ 17,716,419	\$ 16,550,472	\$ 1,165,947
Compensated Absence (GF)	3,210,518	3,210,518	0
Equipment Replacement Fund	15,889,600	14,492,216	1,397,384
Recreation Enterprise Fund	777,250	777,250	0
Recreation ERF	651,225	651,225	0
Dock Replacement	3,801,256	3,801,256	0
Par 3 M&I Reserve	442,910	442,910	0
Tennis M&I reserve	61,142	61,142	0
Par 3 Clubhouse M&I	287,426	287,426	0
Donation Fund	3,018,697	3,018,697	0
Debt Service	1,569,976	0	1,569,976
Capital Improvement	6,325,066	6,325,066	0
Coastal Protection Fund	19,661,966	19,661,966	0
2013 ACIP Fund	12,095,772	12,095,772	0
Health Fund	6,904,823	1,621,175	5,283,648
Risk Fund	7,578,199	4,000,000	3,578,199
Health - OPEB Trust	31,275,719	27,963,573	3,312,146
Pension Funds	209,822,728	209,822,728	0
<b>Total</b>	<b>\$ 341,090,692</b>	<b>\$324,783,392</b>	<b>\$ 16,307,300</b>



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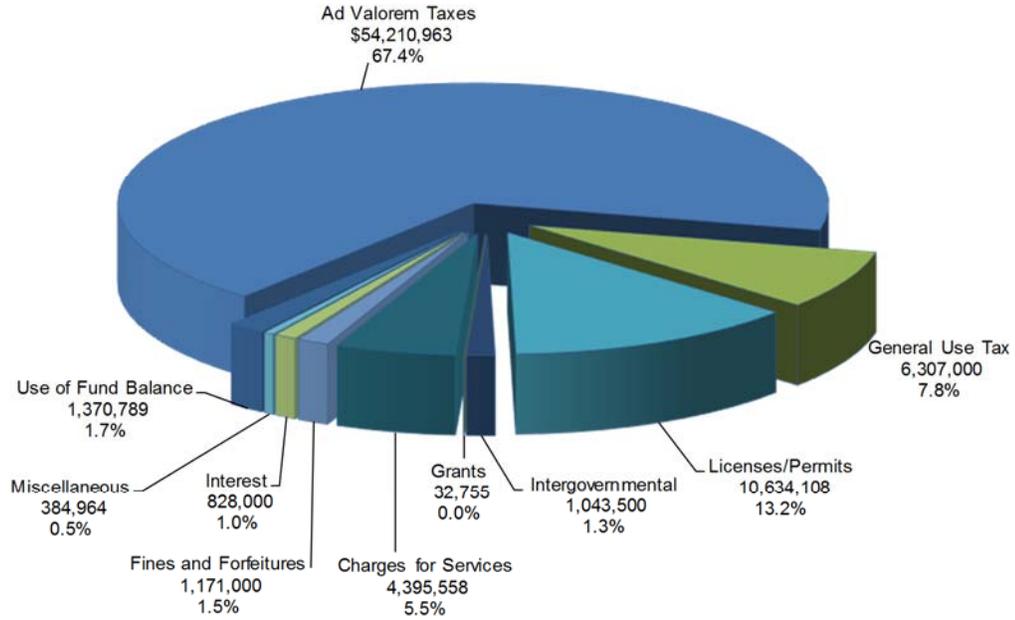
**Town of Palm Beach, Florida**  
**General Fund Revenues and Expenditures**  
**Budget Comparison**  
**Fiscal Years 2018 - 2019**

	Budget FY2018	Budget FY2019	FY18 vs. FY19 \$ Difference	FY18 vs. FY19 % Change
<b>Revenues</b>				
Ad Valorem Taxes	\$51,470,500	\$54,210,963	\$2,740,463	5.32%
Non Ad Valorem Taxes	6,150,000	6,307,000	\$157,000	2.55%
Licenses & Permits	9,947,975	10,583,108	\$635,133	6.38%
Intergovernmental	1,185,450	1,076,255	-\$109,195	-9.21%
Charges for Services	3,943,650	3,970,008	\$26,358	0.67%
Fines and Forfeitures	1,138,800	1,171,000	\$32,200	2.83%
Investment Earnings	581,858	828,000	\$246,142	42.30%
Miscellaneous Revenues	420,000	434,964	\$14,964	3.56%
Interfund Transfers	0	780,421	\$780,421	#N/A
Transfer From Fund Balance	1,565,996	1,370,789	-\$195,207	-12.47%
Transfer From FB for Extraordinary Retirement Contributions	3,500,000	0	-\$3,500,000	-100.00%
Recreation Revenues and transfer from Town Docks	2,073,128	1,733,710	-\$339,418	-16.37%
<b>Total Revenues</b>	<b>\$81,977,357</b>	<b>\$82,466,218</b>	<b>\$488,861</b>	<b>0.60%</b>
<b>Expenditures</b>				
<b>Department</b>				
Legislative	\$157,500	\$157,500	\$0	0.00%
General Government	929,596	1,087,297	\$157,701	16.96%
Town Manager	798,492	780,128	-\$18,364	-2.30%
Town Clerk	358,385	312,626	-\$45,759	-12.77%
Advice and Litigation	578,788	589,791	\$11,003	1.90%
Human Resources	892,580	837,154	-\$55,426	-6.21%
Information Systems	2,599,005	2,578,125	-\$20,880	-0.80%
Finance	1,793,071	1,711,405	-\$81,666	-4.55%
Planning/Building/Zoning	4,333,309	4,158,060	-\$175,249	-4.04%
Library	335,008	345,058	\$10,050	3.00%
Fire-Rescue	13,319,134	13,249,533	-\$69,601	-0.52%
Police	14,908,617	14,739,935	-\$168,682	-1.13%
Emergency Management	61,004	0	-\$61,004	-100.00%
Public Works	15,710,717	15,338,592	-\$372,125	-2.37%
Contingency	655,877	560,000	-\$95,877	-14.62%
Transfer to Other Funds	18,299,130	18,012,304	-\$286,826	-1.57%
Extraordinary Transfer to Retirement Fund	4,759,016	5,420,000	\$660,984	13.89%
Additional Contribution for UAAL Amortization	0	1,440,000	\$1,440,000	#N/A
<b>Total Expenditures before Recreation</b>	<b>\$80,489,229</b>	<b>\$81,317,508</b>	<b>\$828,279</b>	<b>1.03%</b>
<b>Recreation and Tennis</b>	<b>\$1,488,128</b>	<b>\$1,148,710</b>	<b>-\$339,418</b>	<b>-22.81%</b>
<b>Total General Fund Expenditures</b>	<b>\$81,977,357</b>	<b>\$82,466,218</b>	<b>\$488,861</b>	<b>0.60%</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$0</b>	<b>\$0</b>		



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Revenues by Type

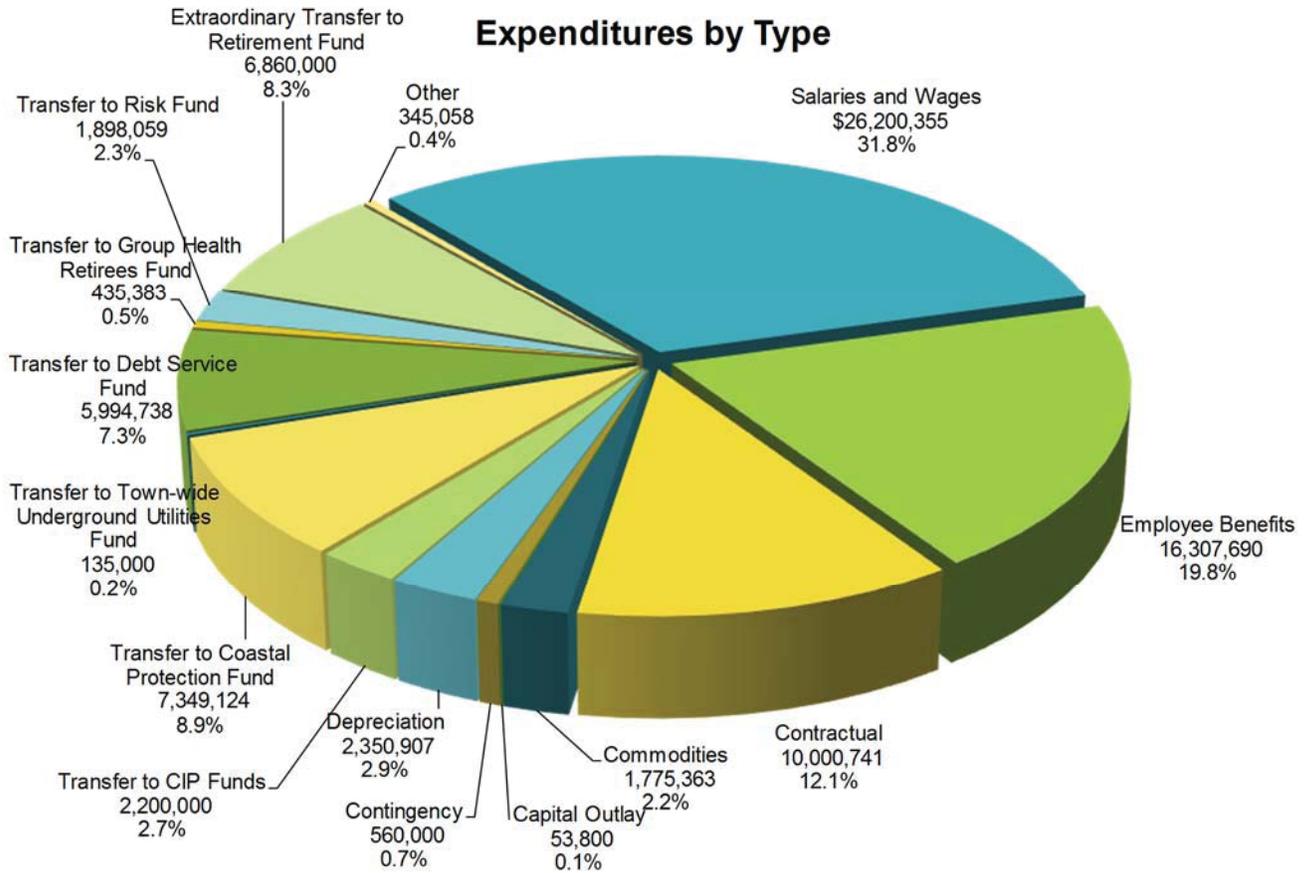


Ad Valorem Taxes	\$ 54,210,963
General Use Tax	6,307,000
Licenses/Permits	10,634,108
Intergovernmental	1,043,500
Grants	32,755
Charges for Services	4,395,558
Fines and Forfeitures	1,171,000
Interest	828,000
Miscellaneous	384,964
Interfund Transfers	2,087,581
Use of Fund Balance	1,370,789
	\$ 82,466,218

Acct #	Title	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Variance	% of Total Budget
<b>311.000</b>	<b>Ad Valorem Taxes</b>							
311.100	Current Ad Valorem Taxes	47,681,212	50,080,658	51,470,500	51,985,205	54,210,963	5.32%	65.74%
311.200	Back Taxes	200,975	115,323	-	89,949	-	0.00%	0.00%
		47,882,187	50,195,981	51,470,500	52,075,154	54,210,963	5.32%	65.74%
<b>312.000</b>	<b>Sales, Use and Fuel Taxes</b>							
312.410	1-6 Cents Local Opt Fuel Tax	230,764	240,037	230,000	239,283	240,000	4.35%	0.29%
312.420	1-5 Cents Local Opt Fuel Tax	107,356	112,244	108,000	111,455	112,000	3.70%	0.14%
		338,120	352,281	338,000	350,738	352,000	4.14%	0.43%
<b>314.000</b>	<b>Utility Services Taxes</b>							
314.100	Electricity Utility	2,592,663	2,531,458	2,550,000	2,592,695	2,600,000	1.96%	3.15%
314.200	Simplified Telecom Tax	982,674	955,689	985,000	1,023,815	1,050,000	6.60%	1.27%
314.300	Water Utility	1,700,644	1,842,141	1,820,000	1,832,603	1,840,000	1.10%	2.23%
314.400	Gas Utility	299,322	345,385	435,000	425,873	440,000	1.15%	0.53%
314.800	Propane Utility	15,916	21,017	22,000	24,086	25,000	13.64%	0.03%
		5,591,219	5,695,690	5,812,000	5,899,072	5,955,000	2.46%	7.22%
<b>316.000</b>	<b>Business Tax Receipts</b>							
316.000	Business Tax Receipts	679,915	685,811	705,600	715,000	715,000	1.33%	0.87%
316.100	Business Tax Receipt Penalties	43,734	27,899	25,000	45,000	35,000	40.00%	0.04%
		723,649	713,710	730,600	760,000	750,000	2.66%	0.91%
<b>322.000</b>	<b>Building Permits</b>							
322.100	Building	5,780,693	4,270,480	4,200,000	5,378,595	4,500,000	7.14%	5.46%
322.200	Electrical	674,734	477,024	425,000	475,280	460,000	8.24%	0.56%
322.300	Plumbing	427,499	278,632	290,000	299,833	295,000	1.72%	0.36%
322.400	Permit Processing	38,150	36,300	35,000	38,000	38,000	8.57%	0.05%
322.410	Permit Penalty	241,547	92,063	85,000	251,595	125,000	47.06%	0.15%
322.500	Except/Var. App.	219,059	207,429	186,800	241,590	225,000	20.45%	0.27%
322.510	Consultants Fees	4,825	26,161	-	7,305	5,000	100.00%	0.01%
322.520	Special Plan Review Fee	499,950	348,800	430,000	291,350	325,000	-24.42%	0.39%
322.530	Reinspection Fees	3,825	5,400	6,500	6,500	6,500	0.00%	0.01%
322.600	Community Service Fees	-	-	-	-	-	0.00%	0.00%
322.700	Special Detail - PZB	80	160	-	-	-	0.00%	0.00%
322.750	Abandonments	1,244	-	-	2,122	-	0.00%	0.00%
322.800	Architectural Fees	148,010	160,030	150,000	161,205	313,000	108.67%	0.38%
322.850	Landmarks Submittal	25,900	31,675	40,000	44,550	35,000	-12.50%	0.04%
322.900	Mechanical Permits	445,245	332,320	335,000	396,782	375,000	11.94%	0.45%
322.905	Contractor Registration Fee	8,656	8,850	10,750	7,763	8,500	-20.93%	0.01%
322.910	Landscape Permit	13,378	14,758	44,000	10,000	10,000	-77.27%	0.01%
322.911	Advanced Irrigation	600	900	300	300	-	-100.00%	0.00%
322.915	Miscellaneous Permit Fees	-	4,500	2,025	-	-	-100.00%	0.00%
322.920	Building Permit Search Fee	27,800	31,650	40,500	55,425	42,000	3.70%	0.05%
322.930	Dune Vegetation Fee	-	840	1,000	-	1,000	0.00%	0.00%
322.940	Permit Revision Fee	230,150	162,825	190,000	149,925	180,000	-5.26%	0.22%
		8,791,345	6,490,797	6,471,875	7,818,120	6,944,000	7.30%	8.42%
<b>323.000</b>	<b>Franchise Fees</b>							
323.100	Electricity Franchise	1,939,949	1,935,063	1,950,000	1,879,406	1,950,000	0.00%	2.36%
323.400	Gas Franchise	192,070	370,652	325,000	325,000	340,000	4.62%	0.41%
		2,132,019	2,305,715	2,275,000	2,204,406	2,290,000	0.66%	2.78%
<b>329.000</b>	<b>Other Licenses, Fees and Permits</b>							
329.100	Right Of Way Permits	487,565	381,824	360,000	406,257	487,508	35.42%	0.59%
329.200	Residential Parking Plans	74,840	90,580	93,500	90,000	92,000	-1.60%	0.11%
329.300	Arlington Plan	-	-	-	-	-	0.00%	0.00%
329.400	Taxi Permits	5,625	4,975	4,000	5,000	5,000	25.00%	0.01%
329.420	Drone Permits	50	-	-	-	-	0.00%	0.00%
329.470	Flood Plain Management Permit Fee	12,679	9,608	12,000	14,000	14,000	16.67%	0.02%
329.500	Newsrack Enclosure Admin Fee	920	620	1,000	600	600	-40.00%	0.00%
329.930	Charitable Solicitations Fee	43,880	40,075	50,000	43,373	45,000	-10.00%	0.05%
329.940	Charitable Solicit. Adv. Fee	-	-	-	-	-	0.00%	0.00%
329.960	Char Solit Late Filing Fee	5,955	6,045	7,000	6,000	6,000	-14.29%	0.01%
		631,514	533,727	527,500	565,230	650,108	23.24%	0.79%
<b>331.000</b>	<b>Federal Grants</b>							
331.220	Bullet Proof Vests Grant	2,566	-	19,000	-	7,755	-59.18%	0.01%
331.250	Federal Grants - Public Safety	-	-	-	95,496	-	0.00%	0.00%
		2,566	-	19,000	95,496	7,755	-59.18%	0.01%
<b>334.000</b>	<b>State Grants</b>							
334.200	Grants State Of Florida	-	1,388	48,750	-	-	-100.00%	0.00%
		-	1,388	48,750	-	-	-100.00%	0.00%

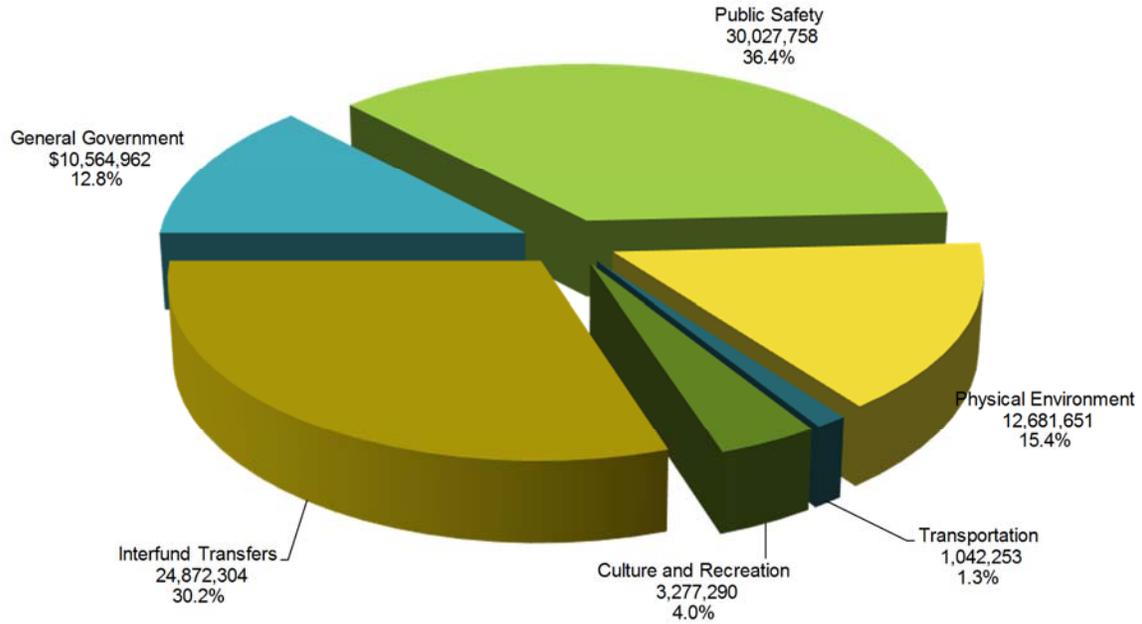
Acct #	Title	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Variance	% of Total Budget
<b>335.000</b>	<b>State Shared Revenues</b>							
335.120	State Revenue Sharing	255,801	256,665	260,000	254,204	262,000	0.77%	0.32%
335.150	Alcoholic Beverage Lic	24,107	23,635	25,000	32,000	32,000	28.00%	0.04%
335.180	Local Govt. Sales Tax	647,792	633,740	670,000	677,125	680,000	1.49%	0.82%
335.230	Fire Supplemental Compensation	30,198	34,304	30,000	30,000	30,000	0.00%	0.04%
335.240	911 Equip Reimbursement	95,593	9,467	20,000	-	-	-100.00%	0.00%
335.290	Seized Tag	200	50	200	1,500	1,500	650.00%	0.00%
335.490	Fuel Tax Refund	28,878	24,685	20,000	21,333	23,000	15.00%	0.03%
		1,082,569	982,546	1,025,200	1,016,162	1,028,500	0.32%	1.25%
<b>337.000</b>	<b>Grants From Other Local Units</b>							
337.200	Ems Grant - Palm Beach County	13,132	24,962	77,500	-	25,000	-67.74%	0.03%
337.310	Pbc Land Grnt-Phipps Veg Clear	-	-	-	-	-	0.00%	0.00%
		13,132	24,962	77,500	-	25,000	-67.74%	0.03%
<b>338.000</b>	<b>Shared Revenues-Other Local Units</b>							
338.200	County Occ. Licenses	24,199	19,598	15,000	15,000	15,000	0.00%	0.02%
338.600	\$12.50 Citation Monies	-	-	-	2,265	-	0.00%	0.00%
		24,199	19,598	15,000	17,265	15,000	0.00%	0.02%
<b>342.000</b>	<b>Public Safety</b>							
342.100	Special Assignment Ot - Other	899,372	381,518	500,000	401,861	450,000	-10.00%	0.55%
342.120	Police Id Cards	16,704	37,960	17,500	25,000	25,000	42.86%	0.03%
342.130	Burglar Alarm False Alarm Fees	55,756	50,253	60,000	51,757	52,000	-13.33%	0.06%
342.140	Burglar Alarm Registration Fee	94,586	94,150	95,000	95,000	95,000	0.00%	0.12%
342.150	Burglar Alarm - Penalties	5,836	3,524	5,000	5,000	5,000	0.00%	0.01%
342.160	Burglar Alarm - Direct Connect	20,615	22,067	23,000	23,000	23,000	0.00%	0.03%
342.170	Valet Parking Permit	13,675	9,050	10,000	9,000	10,000	0.00%	0.01%
342.200	Tent Permits	14,298	19,282	20,000	13,000	20,000	0.00%	0.02%
342.210	Special Detail-Fire	30,033	20,899	32,000	20,000	20,000	-37.50%	0.02%
342.220	Fire Prev Bonfires	3,000	-	3,300	-	3,000	-9.09%	0.00%
342.225	Fire Prev Fire Hydrant	800	-	1,000	-	500	-50.00%	0.00%
342.230	Fire Prev Hot Work	61,675	62,719	60,000	66,725	62,000	3.33%	0.08%
342.240	Fire Prev Public Assembly	4,585	2,325	4,500	2,500	2,500	-44.44%	0.00%
342.250	False Fire Alarms	13,398	20,956	20,000	23,744	20,000	0.00%	0.02%
342.300	Fire Prev Fireworks	6,280	6,000	10,000	10,000	10,000	0.00%	0.01%
342.500	Bldg. Insp. Fund Fees	11,264	8,308	10,000	8,500	10,000	0.00%	0.01%
342.501	Radon Gas	11,212	7,718	10,000	7,000	10,000	0.00%	0.01%
342.510	Fire Prev Technical Fire Insp	44,118	61,500	45,000	62,000	60,000	33.33%	0.07%
342.520	Fire Prev Annual Ins Fee	110,208	100,928	115,000	103,344	105,000	-8.70%	0.13%
342.600	Ems Transport Fees	419,881	414,961	430,000	401,460	425,000	-1.16%	0.52%
342.601	Hazardous Hazmat Fee	-	-	-	-	-	0.00%	0.00%
		1,837,296	1,324,118	1,471,300	1,328,891	1,408,000	-4.30%	1.71%
<b>343.000</b>	<b>Physical Environment</b>							
343.400	Special Solid Waste	9,500	10,115	10,000	13,000	15,000	50.00%	0.02%
343.410	Solid Waste	893,115	973,832	1,024,850	907,096	1,023,108	-0.17%	1.24%
343.430	Comp. Garbage Collection Fee	256,693	261,169	283,250	251,879	275,000	-2.91%	0.33%
343.440	SWA Recycling Revenue	15,552	28,105	25,000	18,762	25,000	0.00%	0.03%
343.900	Beach Cleaning Citizen's Assoc	-	-	-	-	-	0.00%	0.00%
343.500	Private Lateral Locates/Cap Off Fee	-	-	-	-	18,000	100.00%	0.02%
343.920	Historic Speciman Tree Fee	4,641	3,978	5,000	6,000	5,000	0.00%	0.01%
		1,179,501	1,277,199	1,348,100	1,196,737	1,361,108	0.96%	1.65%
<b>344.000</b>	<b>Transportation</b>							
344.505	Prkg Meter Royal Palm Way Lot	9,331	8,360	10,000	10,000	3,300	-67.00%	0.00%
344.515	Prkg Meter Ocean Front	600,866	518,369	575,000	573,401	600,000	4.35%	0.73%
344.520	Prkg Meter Lake Front	41,587	46,821	47,000	42,642	47,000	0.00%	0.06%
344.525	Prkg Meter Phipps Ocean Front	92,602	148,081	120,000	136,646	140,000	16.67%	0.17%
344.530	Prkg Meter Peruvian	121,714	99,070	120,000	107,115	110,000	-8.33%	0.13%
344.540	Prkg Meter Bradley Place	9,334	5,523	7,500	6,000	7,500	0.00%	0.01%
344.560	Parking Meter Royal Palm Way	42,439	46,384	45,000	40,576	45,000	0.00%	0.05%
344.599	Other Parking Placard Programs	159,858	169,383	160,000	175,445	175,000	9.38%	0.21%
		1,077,731	1,041,991	1,084,500	1,091,825	1,127,800	3.99%	1.37%

Acct #	Title	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Variance	% of Total Budget
<b>347.000</b>	<b>Culture and Recreation</b>							
347.210	Adult Program Fees (Rec)	-	-	-	-	19,100	100.00%	0.02%
347.215	Youth Program Fees (Rec)	-	-	-	-	147,000	100.00%	0.18%
347.220	Tennis Mixers	-	-	-	-	5,000	100.00%	0.01%
347.230	Merchandise Sales	-	-	-	-	11,500	100.00%	0.01%
347.240	Adult Program Fees (Tennis)	-	-	-	-	800	100.00%	0.00%
347.242	Tennis 12 Play Pass	-	-	-	-	48,000	100.00%	0.06%
347.245	Daily Tennis Court Fees	-	-	-	-	31,000	100.00%	0.04%
347.249	Annual Tennis Court Fees	-	-	-	-	47,000	100.00%	0.06%
347.620	Promotional Merchandise	-	-	-	-	500	100.00%	0.00%
347.940	Town Share Tennis Teaching Services	-	-	-	-	85,000	100.00%	0.10%
347.944	Town Share Tennis Merchandise Sales	-	-	-	-	1,200	100.00%	0.00%
347.945	Recreation M & I Fee	-	-	-	-	3,700	100.00%	0.00%
347.946	Tennis M & I Fee	-	-	-	-	12,250	100.00%	0.01%
		-	-	-	-	412,050	100.00%	0.50%
<b>349.000</b>	<b>Other Charges for Services</b>							
349.400	Certification Copy	1,027	826	500	500	500	0.00%	0.00%
349.420	Misc Copies	3,623	2,730	4,000	2,500	2,500	-37.50%	0.00%
349.430	Meeting Tapes Sales	-	-	-	-	-	0.00%	0.00%
349.450	Lien Search Fee	32,515	35,025	35,000	40,000	70,000	100.00%	0.08%
349.480	Microfiche/Scanned Documents	62	37	250	100	100	-60.00%	0.00%
349.600	Tennis Pro Admin Fees	-	-	-	-	13,500	100.00%	0.02%
		37,227	38,618	39,750	43,100	86,600	117.86%	0.11%
<b>351.000</b>	<b>Judgments and Fines</b>							
351.100	Fines - Other Parking	672,944	426,519	652,500	661,601	650,000	-0.38%	0.79%
351.110	Fines - Parking Meters	54,408	36,702	67,500	81,382	75,000	11.11%	0.09%
351.120	Row Parking Violation Fines	27,987	17,325	30,000	37,094	40,000	33.33%	0.05%
351.150	Moving Violations	9,066	6,427	10,000	7,965	10,000	0.00%	0.01%
351.300	Revenue/2nd \$ Funding	376	-	2,000	-	2,000	0.00%	0.00%
351.600	Boot Fees	22,750	13,650	20,000	18,300	20,000	0.00%	0.02%
351.800	Penalty - Other Parking	178,039	110,940	175,500	167,159	165,000	-5.98%	0.20%
351.900	Penalty - Parking Meters	18,563	9,962	24,300	23,691	24,000	-1.23%	0.03%
		984,133	621,525	981,800	997,192	986,000	0.43%	1.20%
<b>354.000</b>	<b>Violations of Local Ordinances</b>							
354.400	Code Compliance Fines	183,705	173,294	150,000	235,000	175,000	16.67%	0.21%
354.410	Code Compliance Admin Fee	7,000	4,950	7,000	5,000	10,000	42.86%	0.01%
		190,705	178,244	157,000	240,000	185,000	17.83%	0.22%
<b>361.000</b>	<b>Interest and Other Earnings</b>							
361.100	Interest - Checking	-	43,701	5,000	143,853	150,000	2900.00%	0.18%
361.120	Fmivt Interest	43,093	20,950	106,858	-	50,000	-53.21%	0.06%
361.121	SBOA Interest	-	-	-	-	-	0.00%	0.00%
361.130	PFM/TD Bank Interest Income	184,468	103,717	150,000	10,000	63,000	-58.00%	0.08%
361.140	Interest - Certificates of Deposit	216,269	251,638	300,000	50,111	550,000	83.33%	0.67%
361.150	Investment Earnings/Ad Valorem	46,272	1,509	20,000	8,000	15,000	-25.00%	0.02%
		490,102	421,515	581,858	211,964	828,000	42.30%	1.00%
<b>362.000</b>	<b>Rents and Royalties</b>							
362.110	Facility Rental Fees - Tennis	-	-	-	-	1,000	100.00%	0.00%
362.120	Room Rental Dep - South Fire	79	52	-	-	-	0.00%	0.00%
362.140	Rooftop Lease	37,840	34,840	36,000	34,840	35,964	-0.10%	0.04%
		37,919	34,892	36,000	34,840	36,964	2.68%	0.04%
<b>364.000</b>	<b>Disposition of Fixed Assets</b>							
369.540	Rebate For Town Towing	3,323	1,780	2,500	2,000	2,000	-20.00%	0.00%
369.560	Purchase Card Rebate	-	-	-	-	42,000	100.00%	0.05%
369.910	Credit Card Customer Surcharge	8,907	8,435	9,000	10,911	9,000	0.00%	0.01%
369.950	DC Forfeiture Transfer from ICMA	141,941	130,077	197,000	197,000	180,000	-8.63%	0.22%
369.990	Miscellaneous Revenue	12,127	199,515	23,500	21,040	20,000	-14.89%	0.02%
		245,144	435,261	327,000	328,951	348,000	6.42%	0.42%
<b>381.000</b>	<b>Interfund Transfer</b>							
381.160	Transfer from Equipment Replacement Fur	-	-	-	-	780,421	100.00%	0.95%
381.180	Use Of Fund Balance	-	-	5,065,996	-	1,370,789	-72.94%	1.66%
381.970	Interfd Transfer-Marina	785,000	685,000	585,000	390,000	1,307,160	0.00%	1.59%
		785,000	685,000	5,650,996	390,000	3,458,370	-38.80%	4.19%
		74,077,277	73,374,758	80,489,229	76,665,143	82,466,218	2.46%	100.00%

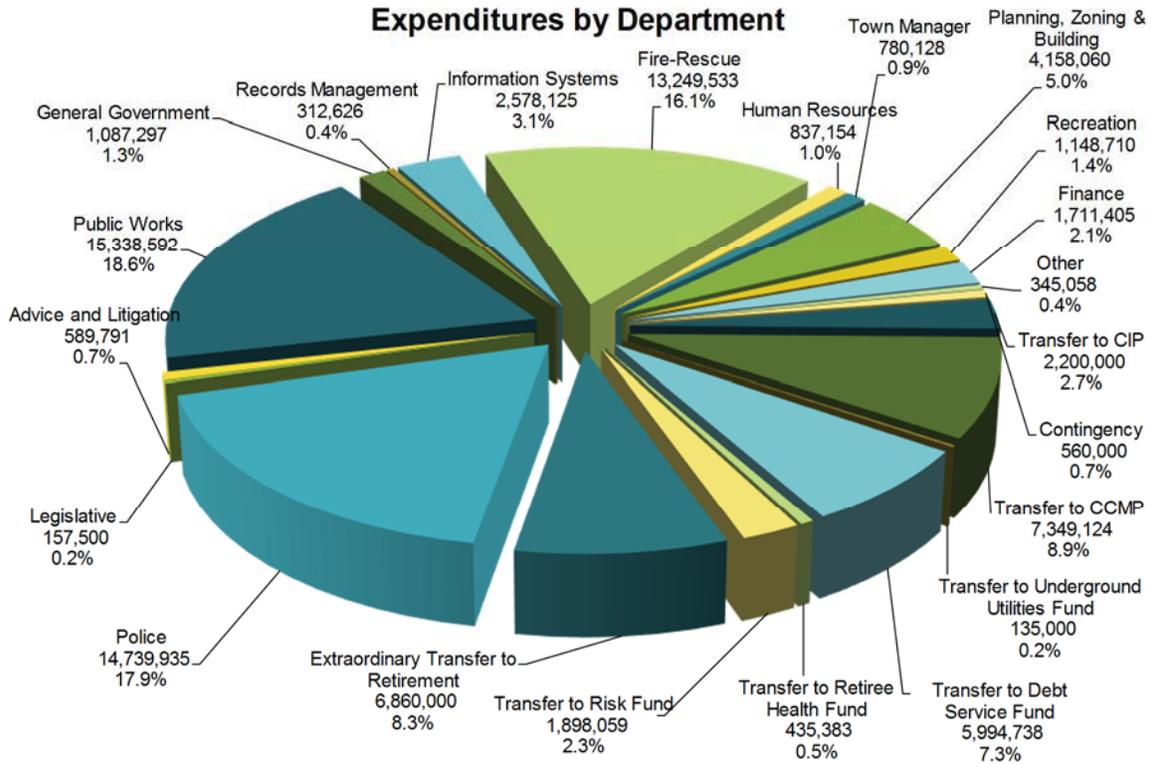


Salaries and Wages	\$ 26,200,355
Employee Benefits	16,307,690
Contractual	10,000,741
Commodities	1,775,363
Capital Outlay	53,800
Contingency	560,000
Depreciation	2,350,907
Transfer to CIP Funds	2,200,000
Transfer to Coastal Protection Fund	7,349,124
Transfer to Town-wide Underground Utilities Fund	135,000
Transfer to Debt Service Fund	5,994,738
Transfer to Group Health Retirees Fund	435,383
Transfer to Risk Fund	1,898,059
Extraordinary Transfer to Retirement Fund	6,860,000
Other	345,058
	\$ 82,466,218

Expenditures by Function



General Government	\$ 10,564,962
Public Safety	30,027,758
Physical Environment	12,681,651
Transportation	1,042,253
Culture and Recreation	3,277,290
Interfund Transfers	24,872,304
	<u>\$ 82,466,218</u>



Police	14,739,935
Legislative	157,500
Advice and Litigation	589,791
Public Works	15,338,592
General Government	1,087,297
Records Management	312,626
Information Systems	2,578,125
Fire-Rescue	13,249,533
Human Resources	837,154
Town Manager	780,128
Planning, Zoning & Building	4,158,060
Recreation	1,148,710
Finance	1,711,405
Other	345,058
Contingency	560,000
Transfer to CIP	2,200,000
Transfer to CCMP	7,349,124
Transfer to Underground Utilities Fund	135,000
Transfer to Debt Service Fund	5,994,738
Transfer to Retiree Health Fund	435,383
Transfer to Risk Fund	1,898,059
Extraordinary Transfer to Retirement	6,860,000
<b>\$</b>	<b>82,466,218</b>

Program		FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	158,177	157,500	157,500	155,400	157,500	0.00%	0.19%
GENERAL GOVERNMENT	113	760,712	929,596	984,890	906,086	1,087,297	16.96%	1.32%
TOWN MANAGER'S OFFICE	121	809,912	798,492	798,492	793,080	780,128	-2.30%	0.95%
ADVICE & LITIGATION	122	975,018	578,788	739,046	615,843	589,791	1.90%	0.72%
INFORMATION SYSTEMS	125	2,417,595	2,599,005	2,746,976	2,565,843	2,578,125	-0.80%	3.13%
RECORDS MANAGEMENT	131	361,656	358,385	358,385	316,312	312,626	-12.77%	0.38%
HUMAN RESOURCES	123	745,391	892,580	898,242	669,629	837,154	-6.21%	1.02%
FINANCE								
Financial Management	141	1,009,219	1,085,812	1,086,667	988,538	981,908	-9.57%	1.19%
Purchasing	144	672,868	707,259	708,949	699,060	729,497	3.14%	0.88%
		1,682,087	1,793,071	1,795,616	1,687,598	1,711,405	-4.55%	2.08%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	717,719	673,410	694,115	673,410	630,739	-6.34%	0.76%
Permit Issuance	212	1,291,611	1,431,560	1,492,980	1,431,560	1,320,197	-7.78%	1.60%
Inspection/Compliance	213	1,293,467	1,427,808	1,465,591	1,427,808	1,427,016	-0.06%	1.73%
Landmarks Preservation	214	171,872	169,488	203,591	169,488	168,834	-0.39%	0.20%
Fire Prevention	215	305,360	314,311	314,311	309,703	282,202	-10.22%	0.34%
Code Enforcement	216	294,949	316,732	316,755	309,177	329,072	3.90%	0.40%
		4,074,978	4,333,309	4,487,343	4,321,146	4,158,060	-4.04%	5.04%
RECREATION								
Rec Administration	311	-	-	-	-	315,430	100.00%	0.38%
Tennis	312	-	-	-	-	389,172	100.00%	0.47%
Recreation Center	313	-	-	-	-	444,108	100.00%	0.54%
		-	-	-	-	1,148,710	100.00%	1.39%
FIRE-RESCUE								
Fire Administration	411	640,472	616,198	616,198	619,375	502,368	-18.47%	0.61%
Operations	417	10,757,217	11,566,618	11,587,680	11,396,514	11,601,189	0.30%	14.07%
Training	418	321,546	379,374	379,374	334,152	400,634	5.60%	0.49%
Beach Rescue	419	668,046	756,944	756,944	718,918	745,342	-1.53%	0.90%
		12,387,281	13,319,134	13,340,196	13,068,959	13,249,533	-0.52%	16.07%
POLICE								
Administrative Management	421	1,041,378	1,020,072	1,020,072	976,388	950,970	-6.77%	1.15%
Org Crime/Vice/Narcotics	422	738,959	775,146	775,215	670,765	714,874	-7.78%	0.87%
Records Information Systems	423	191,887	204,719	204,719	184,561	238,284	16.40%	0.29%
Training/Per/Pub Enf	424	226,137	280,460	280,460	262,814	279,608	-0.30%	0.34%
Communications	425	1,569,563	1,611,117	1,611,117	1,519,546	1,549,714	-3.81%	1.88%
Crime Scene/Evidence	426	190,208	197,385	198,939	166,421	200,874	1.77%	0.24%
Patrol Services	428	9,068,032	9,146,556	9,205,887	8,650,291	8,913,402	-2.55%	10.81%
Criminal Investigation	429	1,135,052	1,029,775	1,029,787	1,059,144	1,093,956	6.23%	1.33%
Parking Control	430	617,713	643,387	643,387	617,788	798,253	24.07%	0.97%
		14,778,929	14,908,617	14,969,583	14,107,718	14,739,935	-1.13%	17.87%
PUBLIC WORKS								
Administrative Management	511	1,120,503	1,025,426	1,222,932	1,286,461	905,484	-11.70%	1.10%
Street Repair/Maintenance	521	294,773	374,299	457,354	457,354	280,454	-25.07%	0.34%
Traffic Control	523	292,037	298,086	317,596	298,086	301,664	1.20%	0.37%
Street Lighting	524	491,455	476,683	535,835	476,683	460,135	-3.47%	0.56%
Storm Sewer Maintenance	531	805,388	896,296	899,486	896,296	811,251	-9.49%	0.98%
Sanitary Sewer Maintenance	532	1,338,859	1,556,397	1,576,274	1,556,397	1,560,850	0.29%	1.89%
Sanitary Sewer Treatment	533	1,661,293	1,847,032	1,999,923	1,847,032	2,291,492	24.06%	2.78%
Residential Collection	541	889,594	926,108	926,108	926,108	929,801	0.40%	1.13%
Commercial Collection	542	1,043,216	1,151,735	1,153,295	1,151,735	1,167,014	1.33%	1.42%
Refuse Disposal	543	47,695	52,000	52,000	52,000	53,000	1.92%	0.06%
Yard Trash Collection	544	1,984,842	2,051,892	2,126,462	2,051,892	2,038,662	-0.64%	2.47%
Recycling	545	339,473	370,667	370,667	370,667	367,004	-0.99%	0.45%
Beach Cleaning	546	92,531	114,834	114,834	114,834	17,049	-85.15%	0.02%
Parks	551	1,520,334	1,603,509	1,720,703	1,603,509	1,597,639	-0.37%	1.94%
Facilities Maintenance	554	1,115,786	1,172,364	1,242,403	1,172,364	1,043,774	-10.97%	1.27%
Parking Meter Maint & Collections	558	190,278	152,657	152,657	152,657	-	-100.00%	0.00%
General Engineering Services	561	594,103	714,658	714,658	714,658	684,419	-4.23%	0.83%
Right of Way Inspections	565	115,635	194,165	237,853	255,565	89,885	-53.71%	0.11%
Equip Operations/Maintenance	571	661,640	731,909	733,339	731,909	739,015	0.97%	0.90%
Coastal Management	581	-	-	-	-	-	0.00%	0.00%
		14,599,435	15,710,717	16,554,379	16,116,207	15,338,592	-2.37%	18.60%

# General Fund Expenditures

# FY2019

Program		FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change	% of Total GF Budget
LIBRARY SERVICES	321	350,250	335,008	335,008	335,008	345,058	3.00%	0.42%
TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	2,290,200	2,118,024	2,118,024	2,118,024	2,200,000	3.87%	2.67%
Coastal Protection Fund (309)	611	7,265,000	7,410,300	7,410,300	7,410,300	7,349,124	-0.83%	8.91%
Townwide Underground Utilities	611	267,041	-	-	-	135,000		
Debt Service Fund (205)	612	6,088,728	5,982,331	5,982,331	5,982,331	5,994,738	0.21%	7.27%
Group Health Retirees (610)	621	1,339,000	960,000	960,000	960,000	435,383	-54.65%	0.53%
Risk-W/C, Liab, Prop (501)	622	1,838,037	1,828,475	1,828,475	1,828,475	1,898,059	3.81%	2.30%
Extraordinary trsfr to Retirement (600)	624	2,800,000	4,759,016	4,759,016	4,759,016	6,860,000	44.15%	8.32%
		21,888,006	23,058,146	23,058,146	23,058,146	24,872,304	7.87%	30.16%
INVENTORY WRITE-OFF	680	32,890	-	-	-	-	0.00%	0.00%
General Operating Fund (001) Total		54,161,829	57,419,083	59,017,534	55,751,063	57,593,914	0.30%	69.84%
Transfers to Other Funds		21,888,006	23,058,146	23,058,146	23,058,146	24,872,304	7.87%	30.16%
<b>TOTAL GENERAL FUND</b>		<b>76,049,835</b>	<b>80,477,229</b>	<b>82,075,680</b>	<b>78,809,209</b>	<b>82,466,218</b>	<b>2.47%</b>	<b>100.00%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.



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**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 funding allocations for lobbying services and 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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	149,719	142,650	143,100	143,100	141,000	143,100	0.00%
Commodities	12,171	15,527	14,400	14,400	14,400	14,400	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>161,890</b>	<b>158,177</b>	<b>157,500</b>	<b>157,500</b>	<b>155,400</b>	<b>157,500</b>	<b>0.00%</b>

\*FY18 Adjusted includes FY 18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Contractual**

The proposed budget for contractual services includes costs related to general and Coastal Management Program lobbying.

**Commodities**

The proposed budget for commodities includes membership dues for the Florida League of Cities, Palm Beach County League of Cities and the Florida League of Mayors.



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**PROGRAM: GENERAL GOVERNMENT 113**

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

**Expenditure Summary**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Salaries and Wages	803,026	479,814	740,226	740,226	665,000	922,612	24.64%
Employee Benefits	14,036	-	41,000	41,000	43,222	14,415	-64.84%
Contractual	366,752	280,841	147,870	203,164	197,364	149,770	1.28%
Commodities	507	57	500	500	500	500	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,184,321</b>	<b>760,712</b>	<b>929,596</b>	<b>984,890</b>	<b>906,086</b>	<b>1,087,297</b>	<b>16.96%</b>

\*FY18 Adjusted includes FY 18 adopted budget plus purchase orders w ritten against the FY17 budget but spent against the FY18 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 increase associated with this program includes Actuarial Services, which is offset by a decrease in Contractual Services for POTUS visits; and Other Contracted Services, which includes grant writing services that will be handled by Town staff in the future.



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**PROGRAM: ADMINISTRATIVE MANAGEMENT 121**

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

**Main Activities:**

- Advise Mayor and Town Council and assist them 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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	509,622	541,557	540,597	540,597	540,597	552,813	2.26%
Employee Benefits	208,286	224,693	231,298	231,298	231,298	204,965	-11.38%
Contractual	34,603	30,083	16,297	16,297	11,800	14,500	-11.03%
Commodities	7,261	8,143	10,300	10,300	9,385	7,850	-23.79%
Capital Outlay	-	5,436	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>759,772</b>	<b>809,912</b>	<b>798,492</b>	<b>798,492</b>	<b>793,080</b>	<b>780,128</b>	<b>-2.30%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

The decrease in the proposed budget for contractual is due to the decrease in funds being budgeted for travel and per diem and microfilming/digital scanning.

**Commodities**

The proposed budget for commodities has decreased due to a reduction of funds budgeted for office supplies and membership dues.

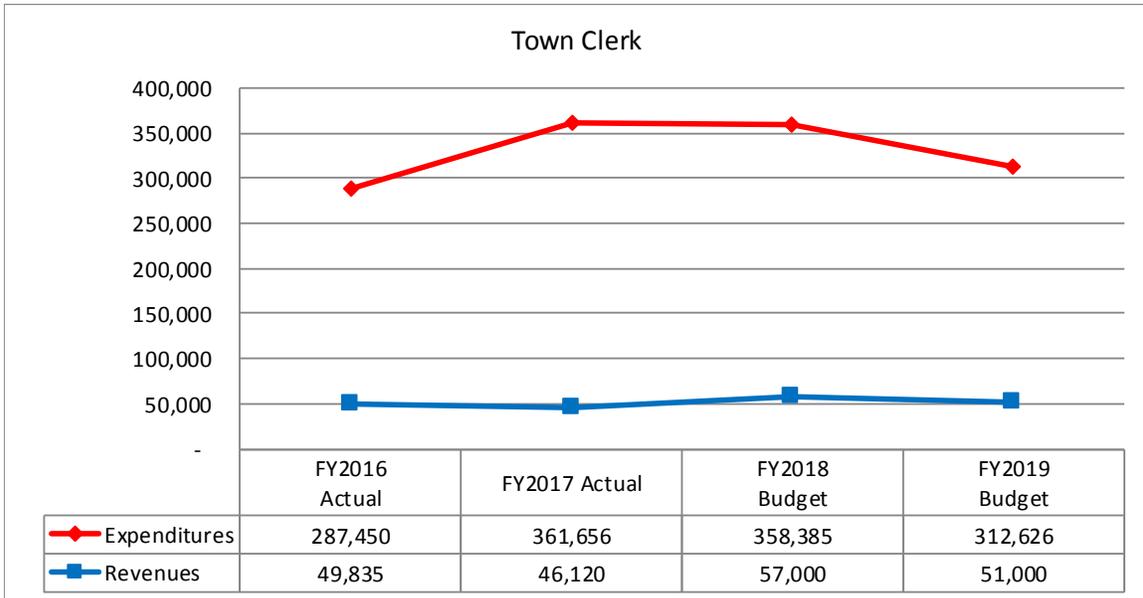
Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Town Manager	1.000	1.000	1.000	1.000	1.000
Deputy Town Manager	1.000	1.000	1.000	1.000	1.000
Director of Recreation and Special Projects	0.100	-	-	-	-
Communications Specialist	-	-	-	0.500	0.000
Executive Assistant	1.000	1.000	-	-	-
Administrative Manager	-	-	1.000	1.000	0.800
Administrative Assistant II	-	-	1.000	1.000	1.000
Administrative Assistant	2.000	2.000	1.000	0.500	0.500
	5.100	5.000	5.000	5.000	4.300

**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 them 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



**Revenue Summary**

Acct #	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Change
329.930 Charitable Solicitations Fee	43,880	40,075	50,000	43,373	45,000	-10.00%
329.960 Charitable Solicitations Late Filing Fee	5,955	6,045	7,000	6,000	6,000	-14.29%
	49,835	46,120	57,000	49,373	51,000	-10.53%

**Expenditure Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	168,179	187,566	187,344	187,344	150,050	161,141	-13.99%
Employee Benefits	79,916	100,898	108,807	108,807	108,807	103,500	-4.88%
Contractual	31,715	69,844	54,729	54,729	51,850	43,300	-20.88%
Commodities	3,364	3,348	6,650	6,650	4,750	3,830	-42.41%
Capital Outlay	4,276	-	-	-	-	-	0.00%
Depreciation	-	-	855	855	855	855	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>287,450</b>	<b>361,656</b>	<b>358,385</b>	<b>358,385</b>	<b>316,312</b>	<b>312,626</b>	<b>-12.77%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges. There is a decrease in salaries and wages due to the reduction to a 0.5 FTE Administrative Assistant position.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

The decrease in the proposed budget for contractual is due to the decrease in funds being budgeted for other contracted services, which had funded temporary front office assistance. Additionally, the previously funded educational reimbursement has been deleted due to the resignation of the employee who had requested to receive the reimbursement. Further reductions are included in the following accounts: travel and per diem, office equipment maintenance and codification updates (per CROTO).

**Commodities**

The proposed budget for commodities has decreased due to a reduction of funds budgeted for office supplies, membership dues and training.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Town Clerk	1.000	1.000	1.000	1.000	1.000
Deputy Clerk	-	1.000	1.000	1.000	1.000
Document Management Coordinator	1.000	-	-	-	-
Administrative Assistant	1.000	1.000	1.000	1.000	0.500
Administrative Manager	-	-	-	-	0.200
	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>2.700</b>

**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, other labor related issues, and miscellaneous Town matters.

**Expenditure Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	665,673	975,018	578,788	739,046	615,843	589,791	1.90%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>665,673</b>	<b>975,018</b>	<b>578,788</b>	<b>739,046</b>	<b>615,843</b>	<b>589,791</b>	<b>1.90%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Contractual**

The proposed budget for contractual expenses includes litigation costs. Increase is associated with inflation costs for goods and services related to litigation.



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## PROGRAM: INFORMATION TECHNOLOGY 125

**Mission:** Provide a collaborative and cooperative enterprise approach in identifying, prioritizing, managing, supporting, partnering and successfully executing a service portfolio of digital initiatives and solutions aligning with town strategic goals and cross-functional vision through the use of industry standards, generally accepted principles and formal project management tools and techniques.

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

- Provide strategic direction and long-range planning for the development, deployment, integration and operation of the foundational digital environment in support of evolving town-wide operations
- Provide exceptional customer service and responsive remediation based on defined service levels
- Establish and promote IT governance that includes IT Controls, Frameworks and Methodologies including Policies, Procedures (SOP), and Best Practices
- Coordinate and direct services and solutions that ensure efficiency and effective use of digital resources
- Provide and support digital solutions that support transparency and civic engagement.
- Support collaboration of emerging digital resources among Town personnel and residents
- Continuously evaluate the digital environment against emerging security threats and provide annual security training
- Centralized systems support, service, programming and server high availability.
- PC maintenance, upgrades, software compatibility
- 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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	480,445	505,290	685,410	685,410	685,410	694,876	1.38%
Employee Benefits	296,683	295,313	335,802	335,802	337,959	312,829	-6.84%
Contractual	938,623	1,090,289	1,085,149	1,167,749	1,047,869	1,192,730	9.91%
Commodities	114,908	91,483	179,164	244,535	181,125	165,450	-7.65%
Capital Outlay	136,384	145,363	5,000	5,000	5,000	5,000	0.00%
Depreciation	289,488	289,857	308,480	308,480	308,480	207,240	-32.82%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>2,256,531</b>	<b>2,417,595</b>	<b>2,599,005</b>	<b>2,746,976</b>	<b>2,565,843</b>	<b>2,578,125</b>	<b>-0.80%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

### Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

### Employee Benefits

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

### Contractual

Increase due to annual increases to software maintenance and the need to "true up" town-wide client licensing that had previous been underestimated

**Commodities**

Decrease reflects reduced expenditures on new digital solutions investment

**Capital Outlay**

Includes servers, storage and switches

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Information Technology Manager	1.000	1.000	1.000	1.000	1.000
Assistant IT Manager	-	-	-	1.000	1.000
Systems Analyst	3.000	3.000	3.000	-	-
Systems Administrator	-	-	-	2.000	2.000
GIS Coordinator	1.000	1.000	1.000	1.000	1.000
Information Technology Specialist	3.000	3.000	3.000	3.000	3.000
	8.000	8.000	8.000	8.000	8.000

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	377,621	376,158	412,114	412,114	349,744	401,699	-2.53%
Employee Benefits	188,345	197,060	206,814	207,259	188,278	198,128	-4.20%
Contractual	160,093	159,520	245,938	251,155	122,590	219,504	-10.75%
Commodities	13,626	11,976	23,337	23,337	8,340	13,666	-41.44%
Capital Outlay	-	-	3,700	3,700	-	3,700	0.00%
Depreciation	677	677	677	677	677	457	-32.50%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>740,362</b>	<b>745,391</b>	<b>892,580</b>	<b>898,242</b>	<b>669,629</b>	<b>837,154</b>	<b>-6.21%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. One part-time Office Assistant position was eliminated from the FY19 FTE allocation as part of the reorganization of the Town's Occupational Health Clinic as approved in Comprehensive Review of Town Operations (CRTO). The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Changes in this area are a result of actions approved in the CRTO which include the elimination of pre-employment workforce assessments, reduction of employee training programs, and the reorganization and outsourcing of clinical services.

**Commodities**

Changes in this area are due to a reduction of funds allocated to department staff development, in addition to a reduction in medical and clinic supplies due to the outsourcing of clinical services as approved per CRTO.

**Capital Outlay**

Capital outlay includes the cost to replace outdated equipment in the Town's Occupational Health Clinic. Should the outsourcing of the clinical services be unsuccessful, this equipment is required to conduct pre-employment screening for public safety employees. Money from the equipment replacement fund would be used to cover 70% of this cost.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Director of Human Resources	0.776	0.776	0.776	0.776	0.776
Assistant Director	0.600	0.600	0.600	0.600	0.600
Occupational Health Nurse	1.000	0.500	0.500	0.500	-
Human Resources Analyst	0.900	1.900	1.800	1.800	1.800
HR Coordinator	0.350	0.350	0.350	0.350	0.350
HR Resource Specialist	0.630	0.625	0.625	0.625	1.065
Office Assistant II	0.375	0.375	0.375	0.375	-
	4.631	5.126	5.026	5.026	4.591

**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.

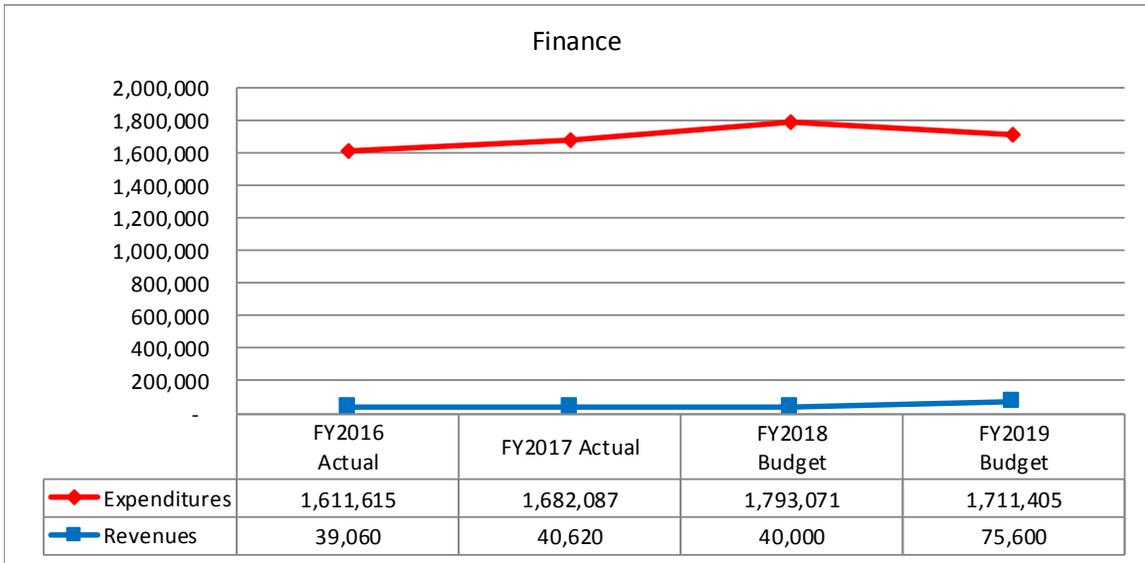
**Revenue Summary**

	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Change
Taxi Permits	5,625	4,975	4,000	5,000	5,000	125.00%
Newsrack Enclosure Admin Fee	920	620	1,000	600	600	60.00%
Lien Search Fee	32,515	35,025	35,000	40,000	70,000	200.00%
	39,060	40,620	40,000	45,600	75,600	189.00%

**Expenditure Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	987,727	1,003,327	1,037,299	1,037,299	931,483	1,017,503	-1.91%
Employee Benefits	474,361	521,007	585,898	585,898	577,449	531,655	-9.26%
Contractual	122,390	122,375	139,195	140,050	149,817	134,370	-3.47%
Commodities	22,432	31,174	26,825	28,515	24,995	24,023	-10.45%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	4,705	4,204	3,854	3,854	3,854	3,854	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,611,615	1,682,087	1,793,071	1,795,616	1,687,598	1,711,405	-4.55%

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.



	FY2016	FY2017	FY2018	FY2019
Total Full Time Equivalent Employees	18.563	15.563	15.563	14.739

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	577,937	581,835	596,159	596,159	523,000	556,363	-6.68%
Employee Benefits	286,262	306,110	342,639	342,639	334,249	284,081	-17.09%
Contractual	111,723	102,171	129,800	130,655	115,600	126,250	-2.73%
Commodities	15,971	18,789	16,900	16,900	15,375	14,900	-11.83%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	314	314	314	314	314	314	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>992,207</b>	<b>1,009,219</b>	<b>1,085,812</b>	<b>1,086,667</b>	<b>988,538</b>	<b>981,908</b>	<b>-9.57%</b>

\*FY18 Adjusted includes FY 18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges. One Accountant position was eliminated from this program.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The decrease was due to the elimination of an Accountant and one employee's entry into the DROP program.

**Contractual**

The budget includes funds for the annual external audit, copy machine charges, supplies for annual wage reporting and the residential parking permit program, credit card discount fees on Town receipts, and postage. Decreases were made to tuition assistance, postage, copy machine charges, and bank service fees.

**Commodities**

Funds included cover office supplies, professional membership dues/subscriptions and continuing education. The budget for professional membership dues was reduced due to the decrease in staff.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Finance Director	0.926	0.850	0.850	0.850	0.850
Assistant Finance Director	0.981	0.975	0.975	0.975	0.975
Accounting Supervisor	0.977	0.950	0.950	-	-
Budget Analyst	-	-	-	0.950	0.950
Accounting Assistant	3.000	2.000	2.000	-	0.000
Accounting Technician	1.988	2.988	2.988	2.988	2.964
Accountant	-	-	-	2.800	2.000
Payroll Specialist	0.769	0.800	0.800	-	-
	8.641	8.563	8.563	8.563	7.739

**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**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Salaries and Wages	409,790	421,492	441,140	441,140	408,483	461,140	4.53%
Employee Benefits	188,099	214,897	243,259	243,259	243,200	247,574	1.77%
Contractual	10,667	20,204	9,395	9,395	34,217	8,120	-13.57%
Commodities	6,461	12,385	9,925	11,615	9,620	9,123	-8.08%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	4,391	3,890	3,540	3,540	3,540	3,540	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>619,408</b>	<b>672,868</b>	<b>707,259</b>	<b>708,949</b>	<b>699,060</b>	<b>729,497</b>	<b>3.14%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges. The department has re-engineered the warehouse functions and eliminated the PT Warehouse Assistant/Mail Courier position for FY2019. In FY2019, the purchasing department will assume full control of the Public Works Buyer position, which had been split in previous years, with the goal of better use of resources for all Town purchasing requirements.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Contractual costs will reflect reductions in copy machine charges, office supplies and reduction in other contractual services. A slight increase was proposed for training procurement best practices to Town staff.

**Commodities**

Estimates for commodities remain the same based on current market conditions.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Purchasing Manager	1.000	1.000	1.000	1.000	1.000
Assistant Purchasing Manager	1.000	1.000	1.000	1.000	1.000
Buyer	1.000	1.500	1.500	1.500	2.000
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	1.000	1.000	1.000
Public Works Purchasing Coordinator	0.500	-	-	-	-
Courier/Warehouse Assistant	0.500	0.500	0.500	0.500	-
	7.000	7.000	7.000	7.000	7.000

**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.

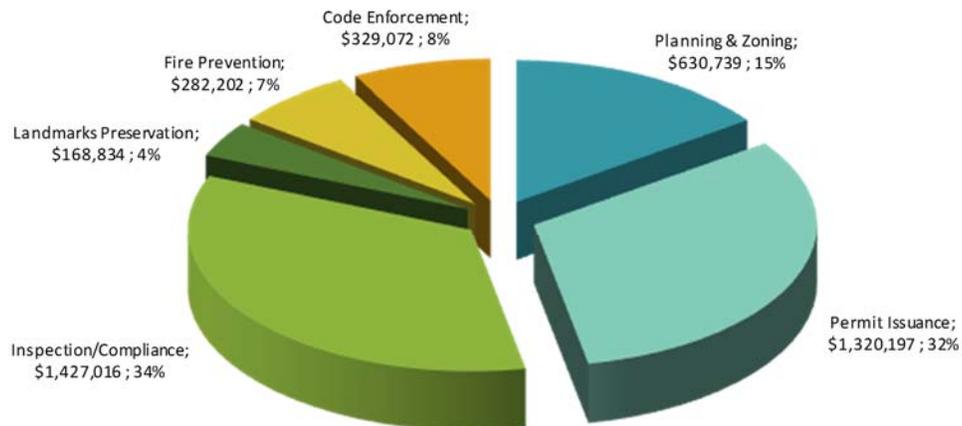
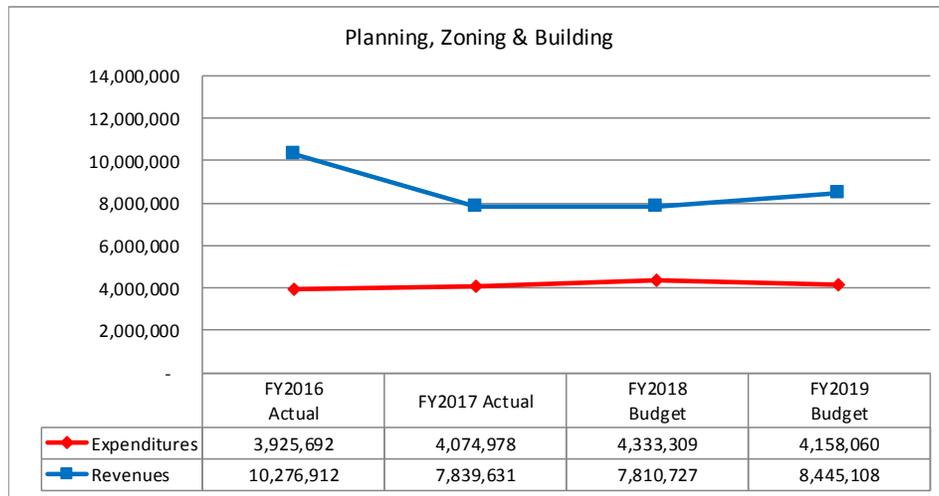
**Revenue Summary**

	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Change
Business Tax Receipts	679,915	685,811	720,102	715,000	715,000	-0.71%
Business Tax Receipt Penalties	43,734	27,899	25,000	45,000	35,000	40.00%
Building	5,780,693	4,270,480	4,200,000	5,378,595	4,500,000	7.14%
Electrical	674,734	477,024	425,000	475,280	460,000	8.24%
Plumbing	427,499	278,632	290,000	299,833	295,000	1.72%
Permit Processing	38,150	36,300	35,000	38,000	38,000	8.57%
Permit Penalty	241,547	92,063	85,000	251,595	125,000	47.06%
Except/Var. App.	219,059	207,429	186,800	241,590	225,000	20.45%
Consultants Fees	4,825	26,161	-	7,305	5,000	100.00%
Special Plan Review Fee	499,950	348,800	430,000	291,350	325,000	-24.42%
Reinspection Fees	3,825	5,400	6,500	6,500	6,500	0.00%
Special Detail - PZB	80	160	-	-	-	0.00%
Abandonments	1,244	1,244	-	-	-	0.00%
Architectural Fees	148,010	160,030	150,000	161,205	313,000	108.67%
Landmarks Submittal	25,900	31,675	40,000	44,550	35,000	-12.50%
Mechanical Permits	445,245	332,320	335,000	396,782	375,000	11.94%
Contractor Registration Fee	8,656	8,850	10,750	7,763	8,500	-20.93%
Landscape Permit	13,378	14,758	44,000	10,000	10,000	-77.27%
Advanced Irrigation	600	900	300	300	-	-100.00%
Miscellaneous Permit Fees	-	4,500	2,025	-	-	-100.00%
Building Permit Search Fee	27,800	31,650	40,500	55,425	42,000	3.70%
Dune Vegetation Fee	-	840	1,000	-	1,000	0.00%
Permit Revision Fee	230,150	162,825	190,000	149,925	180,000	-5.26%
Right Of Way Permits	487,565	381,824	360,000	406,257	487,508	35.42%
Flood Plain Mgmt Permit Fee	12,679	9,608	12,000	14,000	14,000	16.67%
County Occ. Licenses	24,199	19,598	15,000	15,000	15,000	0.00%
Tent Permits	14,298	19,282	20,000	13,000	20,000	0.00%
Bldg. Insp. Fund Fees	11,264	8,308	10,000	8,500	10,000	0.00%
Radon Gas	11,212	7,718	10,000	7,000	10,000	0.00%
Certification Copy	1,027	826	500	500	500	0.00%
Microfiche/Scanned Documents	62	37	250	100	100	-60.00%
Code Compliance Fines	183,705	173,294	150,000	235,000	175,000	16.67%
Code Compliance Admin Fee	7,000	4,950	7,000	5,000	10,000	42.86%
Credit Card Customer Surcharge	8,907	8,435	9,000	10,911	9,000	0.00%
	10,276,912	7,839,631	7,810,727	9,291,266	8,445,108	8.12%

**Expenditure Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	1,940,578	2,032,265	2,111,721	2,111,721	2,111,085	2,013,258	-4.66%
Employee Benefits	962,820	1,052,298	1,097,873	1,097,873	1,092,717	1,038,652	-5.39%
Contractual	911,728	810,833	903,460	1,044,739	897,889	929,612	2.89%
Commodities	60,136	69,485	115,687	128,442	114,887	74,208	-35.85%
Capital Outlay	12,781	-	-	-	-	-	0.00%
Depreciation	37,649	110,097	104,568	104,568	104,568	102,330	-2.14%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>3,925,692</b>	<b>4,074,978</b>	<b>4,333,309</b>	<b>4,487,343</b>	<b>4,321,146</b>	<b>4,158,060</b>	<b>-4.04%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.



	FY2015	FY2016	FY2017	FY2018
Full Time Equivalent Employees	27.250	28.250	28.250	27.250

**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>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Salaries and Wages	321,706	345,444	344,276	344,276	344,276	313,844	-8.84%
Employee Benefits	155,661	148,027	138,702	138,702	138,702	134,955	-2.70%
Contractual	159,353	214,126	160,410	181,115	160,410	167,795	4.60%
Commodities	7,512	9,952	29,852	29,852	29,852	13,975	-53.19%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	170	170	170	170	170	170	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>644,402</b>	<b>717,719</b>	<b>673,410</b>	<b>694,115</b>	<b>673,410</b>	<b>630,739</b>	<b>-6.34%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Includes costs associated with legal services, general planning activities, and periodic traffic counts

**Commodities**

Includes office and computer supplies and replacement costs, and continued software enhancements

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Director	0.700	0.700	0.700	0.700	0.700
Assistant Director	0.350	0.350	0.350	0.350	-
Zoning Administrator	1.000	1.000	1.000	1.000	1.000
Zoning Technician	-	1.000	0.500	0.500	0.500
Development Review Specialist	0.500	-	-	-	-
Administrative Assistant	-	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	-
Office Assistant III	-	-	-	-	0.500
	3.570	4.570	3.570	3.570	3.600

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	663,483	665,252	704,072	704,072	704,072	641,266	-8.92%
Employee Benefits	316,049	366,903	390,908	390,908	390,908	357,499	-8.55%
Contractual	230,336	216,970	289,980	339,582	289,980	290,332	0.12%
Commodities	37,059	36,986	46,600	58,418	46,600	31,100	-33.26%
Capital Outlay	9,309	-	-	-	-	-	0.00%
Depreciation	5,500	5,500	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,261,736</b>	<b>1,291,611</b>	<b>1,431,560</b>	<b>1,492,980</b>	<b>1,431,560</b>	<b>1,320,197</b>	<b>-7.78%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Contract costs related to construction permits, including permit review, travel and education, and storage and scanning of department records. It also includes costs directly attributable to the department for the Town’s annual software maintenance.

**Commodities**

Includes office and computer supplies and replacement costs, including minor software enhancements

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Director	0.150	0.150	0.150	0.150	0.150
Assistant Director	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	0.900
Combination Plan Reviewer	1.700	1.400	1.400	1.400	1.400
Development Geoprocessor	1.000	1.000	1.000	1.000	1.000
Civil Engineer	0.500	0.500	0.500	0.500	0.500
Development Permit Coordinator	2.500	2.500	2.500	2.500	1.500
Office Manager	0.530	0.530	0.530	0.530	0.500
Office Assistant II	0.500	0.500	0.500	0.500	0.500
Document Management Coordinator	-	1.000	1.000	1.000	1.000
Office Assistant III	1.000	-	1.000	1.000	-
	9.580	9.280	10.280	10.280	8.550

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	554,329	602,780	632,257	632,257	632,257	632,268	0.00%
Employee Benefits	276,853	303,748	320,809	320,809	320,809	321,480	0.21%
Contractual	410,817	277,482	354,200	391,069	354,200	363,945	2.75%
Commodities	7,434	11,706	22,820	23,734	22,820	14,288	-37.39%
Capital Outlay	3,472	-	-	-	-	-	0.00%
Depreciation	25,303	97,751	97,722	97,722	97,722	95,035	-2.75%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,278,208</b>	<b>1,293,467</b>	<b>1,427,808</b>	<b>1,465,591</b>	<b>1,427,808</b>	<b>1,427,016</b>	<b>-0.06%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Contract costs related to construction permits, including permit inspections, travel and education and storage and scanning. Increases reflect the additional costs for contract inspections, caused by the increase in construction activities and the outsourcing of some permit-related public works inspections, to assist the department in maintaining its goal of completion on the same day, of all inspections scheduled by 6:00 a.m.

**Commodities**

Office supplies and any necessary software enhancements

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Director	0.100	0.100	0.100	0.100	0.100
Assistant Director	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	2.100
Combination Inspector	2.000	2.000	2.000	2.000	2.000
Combination Plan Reviewer	0.300	0.600	0.600	0.600	0.600
Administrative Assistant	-	0.500	-	-	-
Civil Engineer	0.500	0.500	0.500	0.500	0.500
Development Review Specialist	0.500	-	-	-	-
Development Permit Coordinator	0.500	0.500	0.500	0.500	1.500
Zoning Technician	-	-	0.500	0.500	0.500
Office Manager	-	-	-	-	0.500
	7.600	7.900	7.900	7.900	8.500

**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>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Salaries and Wages	63,503	64,985	63,837	63,837	63,837	57,512	-9.91%
Employee Benefits	28,957	30,866	32,101	32,101	32,101	29,182	-9.09%
Contractual	79,463	74,980	69,250	103,353	69,250	79,540	14.86%
Commodities	1,206	1,041	4,300	4,300	4,300	2,600	-39.53%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>173,129</b>	<b>171,872</b>	<b>169,488</b>	<b>203,591</b>	<b>169,488</b>	<b>168,834</b>	<b>-0.39%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders w ritten against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Contract costs related to construction permits, including permit review, travel and education, and storage and ultimate scanning of department records. It also includes costs directly attributable to the department for Town annual software maintenance.

**Commodities**

Office supplies and minor software enhancements

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Director	0.050	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	-
Office Assistant III	-	-	-	-	0.500
	0.750	0.750	0.750	0.750	0.850

**PROGRAM: FIRE PREVENTION 215**

*(Program managed by Fire-Rescue)*

**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>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Salaries and Wages	223,353	192,686	199,162	199,162	199,026	190,616	-4.29%
Employee Benefits	98,293	92,585	97,534	97,534	93,146	75,636	-22.45%
Contractual	13,702	16,678	13,100	13,100	13,016	13,100	0.00%
Commodities	2,913	3,411	4,515	4,515	4,515	2,850	-36.88%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>338,261</b>	<b>305,360</b>	<b>314,311</b>	<b>314,311</b>	<b>309,703</b>	<b>282,202</b>	<b>-10.22%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges. The decrease in salary and wages resulted from a new Fire Inspector FTE replacing a previous employee at a higher salary.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

The contractual category covers travel, community education, and software maintenance. There are no significant changes from the previous year.

**Commodities**

Commodities decreased due to the reduction of subscriptions needed for the National Fire Protection Association codes.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Division Chief - Fire Marshal	1.000	-	-	-	-
Assistant Fire Marshal	1.000	-	-	-	-
Fire Marshal	-	1.000	1.000	1.000	1.000
Fire Inspector	-	1.000	1.000	1.000	1.000
Office Assistant II	0.500	0.500	0.500	0.500	0.500
	2.500	2.500	2.500	2.500	2.500

**PROGRAM: CODE ENFORCEMENT 216**

*(Program managed by Police)*

**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 proactively 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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	114,204	161,118	168,117	168,117	167,617	177,752	5.73%
Employee Benefits	87,007	110,169	117,819	117,819	117,051	119,900	1.77%
Contractual	18,057	10,597	16,520	16,520	11,033	14,900	-9.81%
Commodities	4,012	6,389	7,600	7,623	6,800	9,395	23.62%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	6,676	6,676	6,676	6,676	6,676	7,125	6.73%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>229,956</b>	<b>294,949</b>	<b>316,732</b>	<b>316,755</b>	<b>309,177</b>	<b>329,072</b>	<b>3.90%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

The reduction in contracted services is the result of lower budgets for legal advice and anticipated postage expenses based on prior year's usage.

**Commodities**

Increase for training/licensing fees for Structural Inspector and subscription cost for Muni-Code

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Lead Code Compliance Officer II	1.000	-	-	-	-
Code Compliance Officer I	1.000	2.000	2.000	2.000	2.00
Parking/Code Enforcement Manager	0.500	0.500	0.500	0.500	-
Civilian Division Manager	-	-	-	-	0.50
Parking/Code Enforcement Specialist	0.750	0.750	0.750	0.750	0.75
	3.250	3.250	3.250	3.250	3.250

**DEPARTMENT: RECREATION**

The goal of the Recreation Department is to provide outstanding recreational opportunities, excellent customer service, and safe, well-maintained facilities at Seaview Park and Phipps Ocean Park Tennis Centers, and the Recreation Center.

**Revenue Summary**

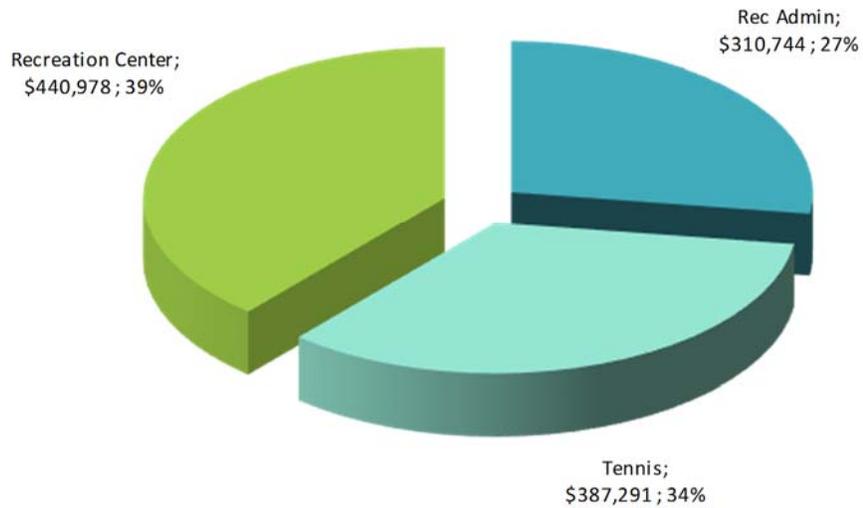
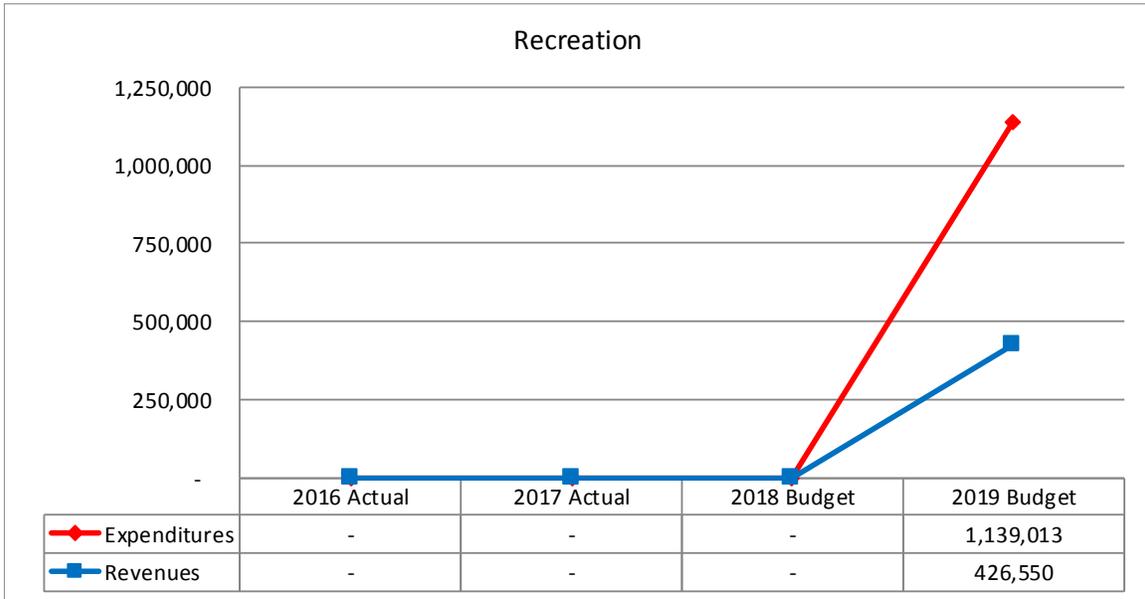
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Change
Youth Program Fees	-	-	-	-	147,000	100.00%
Adult Program Fees	-	-	-	-	19,100	100.00%
Promotional Merchandise	-	-	-	-	500	100.00%
Facility Rental Fees - Rec	-	-	-	-	-	0.00%
Seaview Park Concession	-	-	-	-	-	0.00%
M & I Fee	-	-	-	-	3,700	100.00%
Other Misc Revenue	-	-	-	-	-	0.00%
Tennis Mixers	-	-	-	-	5,000	100.00%
Merchandise Sales	-	-	-	-	11,500	100.00%
Adult Tennis Fees	-	-	-	-	800	100.00%
Tennis 12 Play Pass	-	-	-	-	48,000	100.00%
Daily Tennis Court Fees	-	-	-	-	31,000	100.00%
Annual Court Fees	-	-	-	-	47,000	100.00%
Town Share Tennis Teaching Services	-	-	-	-	85,000	100.00%
Town Share Tennis Merchandise Sales	-	-	-	-	1,200	100.00%
Tennis M & I Fees	-	-	-	-	12,250	100.00%
Tennis Pro Admin Fees	-	-	-	-	13,500	100.00%
Facility Rental Fees - Tennis	-	-	-	-	1,000	100.00%
	-	-	-	-	426,550	100.00%

**Expenditure Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	-	-	-	-	-	578,537	100.00%
Employee Benefits	-	-	-	-	-	315,926	100.00%
Contractual	-	-	-	-	-	193,800	100.00%
Commodities	-	-	-	-	-	50,750	100.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	9,697	100.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	-	-	-	-	-	1,148,710	100.00%

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

\*\*In FY 19 Recreation and Tennis were moved from the Recreation Enterprise Fund into the General Fund.



	FY2016	FY2017	FY2018	FY2019
Full Time Equivalent Employees	15.18	13.81	13.40	11.75

Modification of structure of Enterprise Fund

- Creation of Par 3 Enterprise Fund (402)
- Creation of Marina Enterprise Fund (401)
- Recreation Center and Tennis Centers budget reallocated into the General Fund

**PROGRAM: ADMINISTRATION 311**

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, Assistant Recreation Director, Administrative Specialist and Administrative Clerk.

**Expenditure Summary**

	FY2016	FY2017	FY2018	FY2018	FY2018	FY2019	%
	Actual	Actual	Budget	Adjusted*	Projected	Budget	Change
Salaries and Wages	-	-	-	-	-	175,325	100.00%
Employee Benefits	-	-	-	-	-	116,319	100.00%
Contractual	-	-	-	-	-	13,350	100.00%
Commodities	-	-	-	-	-	5,750	100.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	4,686	100.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	-	-	-	-	-	<b>315,430</b>	<b>100.00%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Includes annual software maintenance fees, legal notices and advertisements and copy machine fees

**Commodities**

Includes office supplies, professional membership dues, staff professional development and newspaper subscriptions

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Director of Recreation	-	1.000	1.000	1.000	0.450
Director of Recreation and Special Projects	0.900	-	-	-	-
Assistant Director of Recreation	0.500	0.500	0.500	0.500	0.300
Administrative Clerk	1.000	1.000	1.000	1.000	0.800
Administrative Specialist	-	-	-	-	0.800
Office Manager	1.000	1.000	1.000	1.000	-
	3.400	3.500	3.500	3.500	2.350

\*The Office Manager position has been reclassified to Administrative Specialist

**PROGRAM: TENNIS 312**

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 clay 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 equipment 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 the Facility Assistant and part time and contractual labor staff. Recreation maintenance personnel provide routine and seasonal tennis court maintenance services.

**Expenditure Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	-	-	-	-	-	182,234	100.00%
Employee Benefits	-	-	-	-	-	103,057	100.00%
Contractual	-	-	-	-	-	74,100	100.00%
Commodities	-	-	-	-	-	27,900	100.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	1,881	100.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	-	-	-	-	-	<b>389,172</b>	<b>100.00%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Increase associated with heavier reliance upon contractual labor and anticipated need for portable storage unit due to pending construction of Recreation Center

**Commodities**

Includes cost of merchandise sold, maintenance supplies for tennis courts and buildings and program supplies

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Assistant Director	0.250	0.250	0.250	0.250	0.250
Tennis Facility Supervisor	1.000	1.000	1.000	1.000	1.000
Maintenance Worker/Tennis	0.500	0.500	0.500	0.500	0.522
Tennis Facility Assistant	1.000	1.000	1.000	1.000	1.000
Tennis Attendant	1.755	1.559	1.257	1.208	1.208
Recreation Supervisor	-	-	-	-	0.250
Laborer	0.400	0.421	0.024	0.022	-
Public Works Employees	0.118	0.118	0.106	0.090	0.090
	5.023	4.848	4.137	4.070	4.320

**PROGRAM: RECREATION CENTER 313**

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 offerings. 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.

**Expenditure Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	-	-	-	-	-	220,978	100.00%
Employee Benefits	-	-	-	-	-	96,550	100.00%
Contractual	-	-	-	-	-	106,350	100.00%
Commodities	-	-	-	-	-	17,100	100.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	3,130	100.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	-	-	-	-	-	<b>444,108</b>	<b>100.00%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Cost reductions are a result of pending construction of the new Recreation Center and the minimization of programming space for recreation programs.

**Commodities**

Cost reductions are a result of pending construction of the new Recreation center and the minimization of programming space for recreation programs

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Assistant Director	0.250	0.250	0.250	0.250	0.250
Recreation Supervisor	2.000	2.000	2.000	2.000	1.250
Maintenance Worker/Tennis	0.500	0.500	0.500	0.500	0.561
Activity Leader	2.983	2.983	2.500	2.500	2.500
Laborer	0.490	0.490	0.440	0.061	-
Bus Driver	0.480	0.480	0.365	0.410	0.410
Public Works Employees	0.129	0.130	0.121	0.106	0.105
	<u>6.832</u>	<u>6.833</u>	<u>6.176</u>	<u>5.827</u>	<u>5.076</u>

**DEPARTMENT: FIRE-RESCUE**

**Mission:** To positively impact the lives of 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.

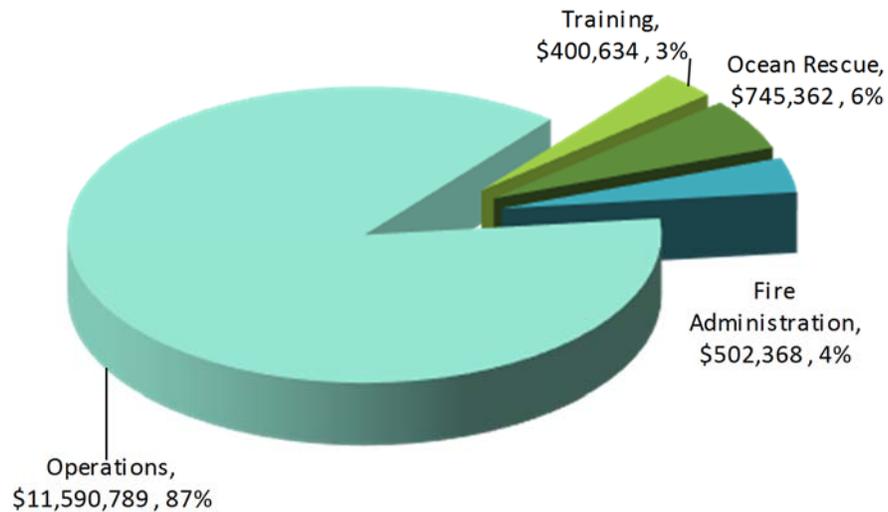
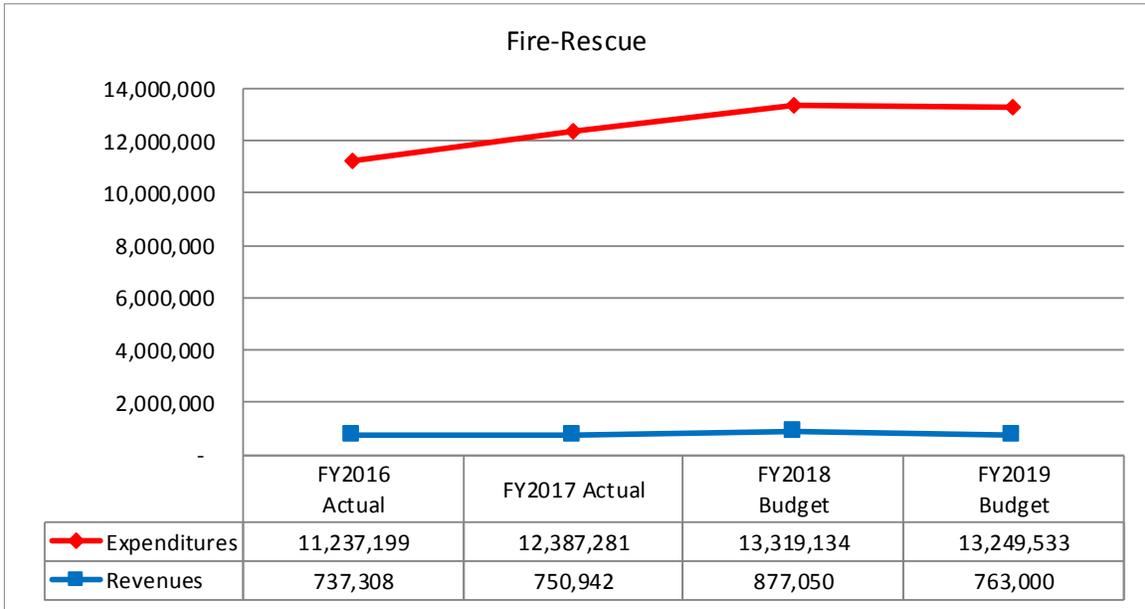
**Revenue Summary**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Fema Grant - Fire Rescue	-	-	-	-	-	0.00%
State Grant - Public Safety	-	1,388	48,750	-	-	-100.00%
Fire Supplemental Compensation	30,198	34,304	30,000	30,000	30,000	0.00%
EMS Grant - Palm Beach County	13,132	24,962	77,500	-	25,000	-67.74%
Special Detail-Fire	30,033	20,899	32,000	20,000	20,000	-37.50%
Fire Prev Bonfires	3,000	-	3,300	-	3,000	-9.09%
Fire Prev Fire Hydrant	800	-	1,000	-	500	-50.00%
Fire Prev Hot Work	61,675	62,719	60,000	66,725	62,000	3.33%
Fire Prev Public Assembly	4,585	2,325	4,500	2,500	2,500	-44.44%
False Fire Alarms	13,398	20,956	20,000	23,744	20,000	0.00%
Fire Prev Fireworks	6,280	6,000	10,000	10,000	10,000	0.00%
Fire Prev Technical Fire Insp	44,118	61,500	45,000	62,000	60,000	33.33%
Fire Prev Annual Ins Fee	110,208	100,928	115,000	103,344	105,000	-8.70%
Ems Transport Fees	419,881	414,961	430,000	401,460	425,000	-1.16%
Room Rental Dep - South Fire	-	-	-	-	-	0.00%
	<b>737,308</b>	<b>750,942</b>	<b>877,050</b>	<b>719,773</b>	<b>763,000</b>	<b>-13.00%</b>

**Expenditure Summary**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Salaries and Wages	5,932,840	6,147,897	6,848,159	6,848,159	6,667,342	6,751,664	-1.41%
Employee Benefits	4,052,427	4,476,728	5,086,195	5,086,195	5,106,694	5,152,223	1.30%
Contractual	373,396	484,189	420,963	428,137	413,929	425,093	0.98%
Commodities	207,270	243,689	239,263	240,944	225,983	241,783	1.05%
Capital Outlay	73,691	105,019	106,700	118,907	37,157	25,000	-76.57%
Depreciation	597,575	929,759	617,854	617,854	617,854	653,770	5.81%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>11,237,199</b>	<b>12,387,281</b>	<b>13,319,134</b>	<b>13,340,196</b>	<b>13,068,959</b>	<b>13,249,533</b>	<b>-0.52%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.



	FY2016	FY2017	FY2018	FY2019
Full Time Equivalent Employees	75.900	75.900	81.900	78.400

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	380,013	384,798	389,085	389,085	388,585	295,549	-24.04%
Employee Benefits	113,065	116,567	122,359	122,359	122,808	98,487	-19.51%
Contractual	81,077	128,228	91,558	91,558	94,786	95,636	4.45%
Commodities	19,101	10,383	12,700	12,700	12,700	12,200	-3.94%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	3,153	496	496	496	496	496	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>596,409</b>	<b>640,472</b>	<b>616,198</b>	<b>616,198</b>	<b>619,375</b>	<b>502,368</b>	<b>-18.47%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Increases resulted from the addition of emergency management costs acquired by Fire Rescue. Costs include monthly telephone base and copy machine costs.

**Commodities**

Decrease resulted from the transfer of computer software updates to program 418

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Director of Public Safety	0.500	0.500	0.500	0.500	-
Deputy Fire Rescue Chief	1.000	1.000	1.000	1.000	-
Fire Rescue Chief	-	-	-	-	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
	<b>3.500</b>	<b>3.500</b>	<b>3.500</b>	<b>3.500</b>	<b>3.000</b>

**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>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Salaries and Wages	5,077,924	5,277,299	5,900,294	5,900,294	5,783,757	5,909,361	0.15%
Employee Benefits	3,616,649	4,031,367	4,548,616	4,548,616	4,572,992	4,611,318	1.38%
Contractual	177,375	209,857	184,610	191,784	193,210	194,057	5.12%
Commodities	180,665	216,542	211,583	213,264	194,583	210,583	-0.47%
Capital Outlay	73,691	105,019	106,700	118,907	37,157	25,000	-76.57%
Depreciation	582,292	917,133	614,815	614,815	614,815	650,870	5.86%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>9,708,596</b>	<b>10,757,217</b>	<b>11,566,618</b>	<b>11,587,680</b>	<b>11,396,514</b>	<b>11,601,189</b>	<b>0.30%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders w ritten against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges. There is a twenty-five percent reduction in overtime included in this category.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Includes maintenance and repairs performed by outside vendors. Slight increase is due to the transfer of funds from the Emergency Management program (710).

**Commodities**

Increase is due to increases in uniforms and station supplies, such as firefighting foam for new apparatus, a replacement pole mat, and replacement of worn out chairs and bedding for the North Fire Station.

**Capital Outlay**

Includes the cost of the EMS Grant, which is 100% reimbursed by the County

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Assistant Fire-Rescue Chief	1.000	1.000	1.000	1.000	1.00
Battalian Chief	3.000	3.000	3.000	3.000	3.00
Division Chief - EMS Coordinator	1.000	1.000	1.000	1.000	1.00
Lieutenant / Paramedic	18.000	18.000	18.000	21.000	21.00
F/F, Driver/Engineer, Paramedic or EMT	12.000	12.000	12.000	12.000	12.00
Firefighter, Paramedic or EMT	27.000	27.000	27.000	30.000	27.00
Fleet Manager	0.200	0.200	0.200	0.200	0.20
Master Mechanic	0.200	0.200	0.200	0.200	0.20
	62.400	62.400	62.400	68.400	65.400

**PROGRAM: TRAINING 418**

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

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

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

**Expenditure Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	128,661	130,927	135,378	135,378	110,000	117,583	-13.14%
Employee Benefits	37,640	33,158	91,921	91,921	87,219	136,251	48.23%
Contractual	114,531	144,346	141,595	141,595	122,733	132,200	-6.64%
Commodities	5,446	13,115	10,480	10,480	14,200	14,600	39.31%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>286,278</b>	<b>321,546</b>	<b>379,374</b>	<b>379,374</b>	<b>334,152</b>	<b>400,634</b>	<b>5.60%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Increase to accommodate additional certification for new personnel in the department. Contracted services decreased and community education remained the same.

**Commodities**

Increase to accommodate additional training for new personnel in the department

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Division Chief - Training/Safety	1.000	1.000	1.000	1.000	1.00

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	346,242	354,873	423,402	423,402	385,000	429,171	1.36%
Employee Benefits	285,073	295,636	323,299	323,299	323,675	306,167	-5.30%
Contractual	413	1,758	3,200	3,200	3,200	3,200	0.00%
Commodities	2,058	3,649	4,500	4,500	4,500	4,400	-2.22%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	12,130	12,130	2,543	2,543	2,543	2,404	-5.47%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>645,916</b>	<b>668,046</b>	<b>756,944</b>	<b>756,944</b>	<b>718,918</b>	<b>745,342</b>	<b>-1.53%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Remained constant

**Commodities**

Slight decrease from the reduction of trade subscriptions

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Supervisor Lifeguard	1.000	1.000	1.000	1.000	1.00
Lifeguard On-Call	3.000	3.000	3.000	3.000	3.00
Lifeguard	5.000	5.000	5.000	5.000	5.00
	<b>9.000</b>	<b>9.000</b>	<b>9.000</b>	<b>9.000</b>	<b>9.000</b>



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**DEPARTMENT: POLICE**

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

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

Through pro-active and creative means.

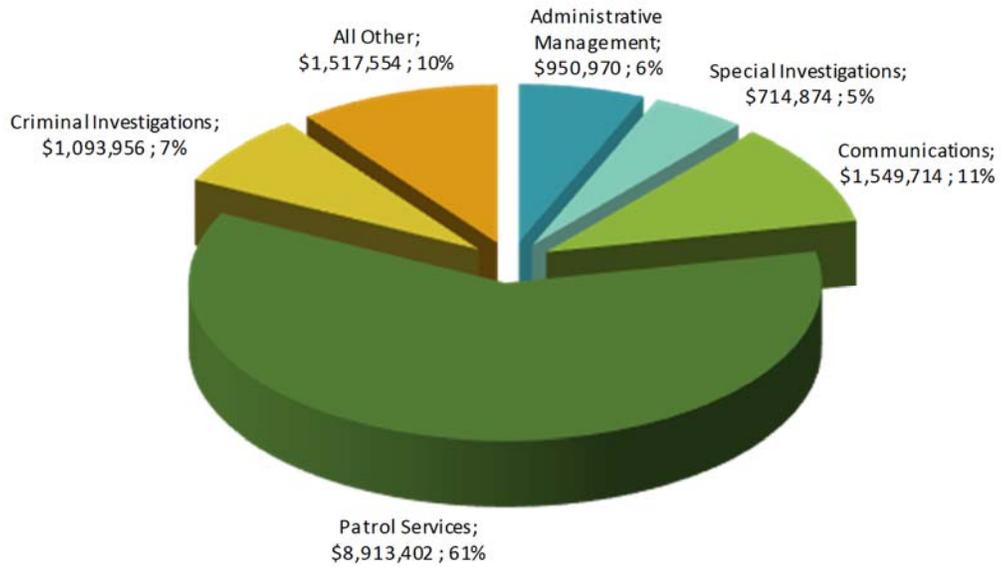
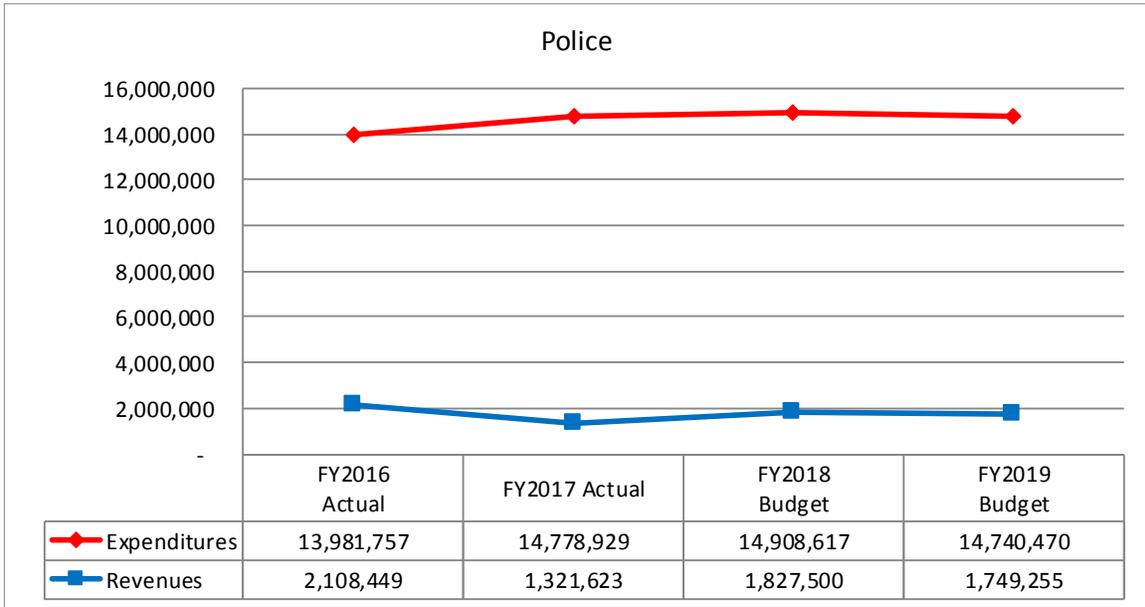
**Revenue Summary**

	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Change
Residential Parking Plans	74,840	90,580	93,500	90,000	92,000	6.86%
Bullet Proof Vests Grant	2,566	-	19,000	95,496	7,755	280.00%
911 Equip Reimbursement	95,593	9,467	20,000	-	-	-81.48%
Seized Tag	200	50	200	1,500	1,500	-93.33%
\$12.50 Citation Monies	-	-	-	2,265	-	-100.00%
Special Assignment Ot - Other	899,372	381,518	500,000	401,861	450,000	0.00%
Police Id Cards	16,704	37,960	17,500	25,000	25,000	0.00%
Burglar Alarm False Alarm Fees	55,756	50,253	60,000	51,757	52,000	-14.29%
Burglar Alarm Registration Fee	94,586	94,150	95,000	95,000	95,000	0.00%
Burglar Alarm - Penalties	5,836	3,524	5,000	5,000	5,000	0.00%
Burglar Alarm - Direct Connect	20,615	22,067	23,000	23,000	23,000	15.00%
Valet Parking Permit	13,675	9,050	10,000	9,000	10,000	0.00%
Fines - Other Parking	557,322	426,219	652,500	661,601	650,000	-10.00%
Fines - Parking Meters	45,060	36,701	67,500	81,382	75,000	-10.00%
Row Parking Violation Fines	27,987	17,325	30,000	37,094	40,000	100.00%
Moving Violations	9,066	6,427	10,000	7,965	10,000	0.00%
Revenue/2nd \$ Funding	376	-	2,000	-	2,000	0.00%
Boot Fees	22,750	13,650	20,000	18,300	20,000	-23.08%
Penalty - Other Parking	147,449	110,940	175,500	167,159	165,000	-7.63%
Penalty - Parking Meters	15,373	9,962	24,300	23,691	24,000	-10.00%
Rebate For Town Towing	3,323	1,780	2,500	2,000	2,000	25.00%
	2,108,449	1,321,623	1,827,500	1,799,071	1,749,255	-8.53%

**Expenditure Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	7,617,017	7,702,969	7,917,545	7,917,545	7,185,411	7,768,682	-1.88%
Employee Benefits	4,947,354	5,451,916	5,562,595	5,562,595	5,516,211	5,453,989	-1.95%
Contractual	425,178	425,372	368,263	379,025	352,229	440,078	19.50%
Commodities	344,317	458,923	454,680	455,461	398,910	410,288	-9.76%
Capital Outlay	119,859	211,717	46,700	96,123	96,123	-	-100.00%
Depreciation	528,032	528,032	558,834	558,834	558,834	667,433	19.43%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>13,981,757</b>	<b>14,778,929</b>	<b>14,908,617</b>	<b>14,969,583</b>	<b>14,107,718</b>	<b>14,740,470</b>	<b>-1.13%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.



	FY2015	FY2016	FY2017	FY2018	FY2019
Full Time Equivalent Employees	103.350	103.350	103.350	102.850	101.350

**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 and the Department
- Develop staff members for future leadership roles

**Expenditure Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	610,223	638,423	663,489	663,489	626,600	562,167	-15.27%
Employee Benefits	256,413	276,251	249,386	249,386	246,391	288,055	15.51%
Contractual	75,253	82,657	73,100	73,100	48,350	49,100	-32.83%
Commodities	39,974	44,047	31,850	31,850	52,800	50,300	57.93%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	2,247	2,247	2,247	1,348	-40.01%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>981,863</b>	<b>1,041,378</b>	<b>1,020,072</b>	<b>1,020,072</b>	<b>976,388</b>	<b>950,970</b>	<b>-6.77%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Reduction is the result of lower anticipated expenses in legal advice, educational reimbursement, and professional association dues.

**Commodities**

Increase due to costs related to uniforms for new hires and sworn members of the department

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Director of Public Safety	0.500	0.500	0.500	0.500	-
Deputy Police Chief	1.000	1.000	1.000	1.000	-
Police Chief	-	-	-	-	1.000
Major	-	-	-	1.000	1.000
Lieutenant	2.000	2.000	2.000	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
	<b>5.500</b>	<b>5.500</b>	<b>5.500</b>	<b>5.500</b>	<b>5.000</b>

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	337,314	341,776	370,856	370,856	280,870	344,977	-6.98%
Employee Benefits	301,108	359,137	356,393	356,393	342,223	316,454	-11.21%
Contractual	20,518	16,441	17,980	17,980	20,455	22,820	26.92%
Commodities	9,744	13,930	18,300	18,369	15,600	17,700	-3.28%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	7,675	7,675	11,617	11,617	11,617	12,923	11.24%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>676,359</b>	<b>738,959</b>	<b>775,146</b>	<b>775,215</b>	<b>670,765</b>	<b>714,874</b>	<b>-7.78%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Increase related to software maintenance expenses for various investigative software/web-based programs used by the unit

**Commodities**

Slight decrease in anticipated fuel expenses based on prior year's expenses

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Sergeant	1.000	1.000	1.000	1.000	1.000
Officer/Detective	4.000	4.000	4.000	4.000	4.000
	5.000	5.000	5.000	5.000	5.000

**PROGRAM: RECORDS INFORMATION SYSTEM UNIT 423**

**Mission:** This division exists to provide a centralized collection point for all police activity records and disseminate the information 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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	119,327	121,600	120,796	120,796	100,250	136,358	12.88%
Employee Benefits	54,200	57,687	64,166	64,166	63,854	80,212	25.01%
Contractual	8,229	7,175	10,100	10,100	10,800	11,600	14.85%
Commodities	2,947	4,368	8,600	8,600	8,600	8,600	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,057	1,057	1,057	1,057	1,057	1,514	43.24%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>185,760</b>	<b>191,887</b>	<b>204,719</b>	<b>204,719</b>	<b>184,561</b>	<b>238,284</b>	<b>16.40%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual:**

Increase in training/travel for new Records Specialist

**Commodities**

Includes office supplies and professional development expenses

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Records Information Systems Manager	1.000	1.000	1.000	-	-
Communications Manager	-	-	-	0.500	-
Records Assistant I	1.000	1.000	1.000	2.000	-
Records Specialist	-	-	-	-	2.000
Civilian Division Manager	-	-	-	-	0.250
	2.000	2.000	2.000	2.500	2.250

## 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
- Manage the Special Assignment Overtime detail program
- Develop new programs that stay abreast with current crime trends

### Expenditure Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	175,461	135,824	172,396	172,396	154,873	173,268	0.51%
Employee Benefits	91,641	78,812	92,564	92,564	93,941	87,551	-5.42%
Contractual	5,767	5,987	9,000	9,000	7,500	7,500	-16.67%
Commodities	4,757	4,614	6,500	6,500	6,500	10,838	66.74%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	900	900	-	-	-	451	100.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>278,526</b>	<b>226,137</b>	<b>280,460</b>	<b>280,460</b>	<b>262,814</b>	<b>279,608</b>	<b>-0.30%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

### Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

### Employee Benefits

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

### Contractual

Reduction in contracted services related to the elimination of the rental of the FOP lodge

### Commodities

Increase in software maintenance for Target Solutions Training program and PandaDoc, which is a web-based program that streamlines contracts/workflows for items such as SAO contracts, trainers/speakers, etc.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Training & Comm Relations Coor	1.000	1.000	1.000	1.000	1.000
Office Assistant II	2.000	2.000	2.000	2.000	2.000
	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	852,355	878,264	907,645	907,645	829,542	859,384	-5.32%
Employee Benefits	504,721	534,359	534,820	534,820	521,552	518,579	-3.04%
Contractual	124,207	114,888	117,575	117,575	117,575	120,575	2.55%
Commodities	12,213	8,122	9,250	9,250	9,050	8,900	-3.78%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	33,930	33,930	41,827	41,827	41,827	42,276	1.07%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,527,426</b>	<b>1,569,563</b>	<b>1,611,117</b>	<b>1,611,117</b>	<b>1,519,546</b>	<b>1,549,714</b>	<b>-3.81%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Anticipated increase in radio repairs and maintenance cost due to the aging of radios and expiration of warranty coverage

**Commodities**

Reduction in memberships and training expenses

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Lead Telecommunications Supervisor	1.000	1.000	1.000	-	1.000
Communications Manager	-	-	-	0.500	-
Telecommunications Supervisor	3.000	3.000	3.000	3.000	3.000
Telecommunicator	10.500	10.500	11.500	11.000	11.000
Call-Taker	1.000	1.000	-	-	-
	<b>15.500</b>	<b>15.500</b>	<b>15.500</b>	<b>14.500</b>	<b>15.000</b>

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	147,401	129,926	132,000	132,000	103,762	125,678	-4.79%
Employee Benefits	30,949	44,072	41,158	41,158	41,337	43,723	6.23%
Contractual	17,644	3,222	9,400	10,954	7,095	10,095	7.39%
Commodities	7,103	7,138	8,450	8,450	7,850	9,150	8.28%
Capital Outlay	8,849	-	-	-	-	-	0.00%
Depreciation	5,850	5,850	6,377	6,377	6,377	12,228	91.75%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>217,796</b>	<b>190,208</b>	<b>197,385</b>	<b>198,939</b>	<b>166,421</b>	<b>200,874</b>	<b>1.77%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Increase for maintenance contract for new printer/lamination station for identification card program.

**Commodities**

Slight increase for anticipated fuel expenses based on prior year's expenses and general office supplies

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Crime Scene Evidence Manager	1.000	1.000	1.000	1.000	1.000
Crime Scene Technician II (Part-Time)	1.000	1.000	1.000	1.000	1.000
	2.000	2.000	2.000	2.000	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
- Provide special event security at high volume community affairs
- 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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	4,489,460	4,493,896	4,641,029	4,641,029	4,179,777	4,597,724	-0.93%
Employee Benefits	3,117,055	3,479,133	3,595,369	3,595,369	3,574,220	3,451,565	-4.00%
Contractual	134,237	165,508	101,500	110,708	104,813	125,220	23.37%
Commodities	245,348	344,806	334,730	335,430	268,130	271,900	-18.77%
Capital Outlay	102,399	153,234	46,700	96,123	96,123	-	-100.00%
Depreciation	431,455	431,455	427,228	427,228	427,228	466,993	9.31%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>8,519,954</b>	<b>9,068,032</b>	<b>9,146,556</b>	<b>9,205,887</b>	<b>8,650,291</b>	<b>8,913,402</b>	<b>-2.55%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Increase for maintenance and repairs to Town-wide security and camera system not covered by annual maintenance contract and data line expenses for all wireless tablets in police vehicles, marine unit and fleet manager.

**Commodities**

The commodity budget in the patrol unit is especially fluid from year to year based on particular unit needs. The reduction in FY19 is the result of specialty items such as Emergency Field Force (EFF) gear, and Motorcycle Radio Headsets, purchased in FY18. The unit's fuel budget was also reduced based on past year's expenses and the overall reduction in fuel costs over the years.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Captain	4.000	4.000	4.000	4.000	4.000
Sergeant	8.000	8.000	8.000	8.000	8.000
Officer	42.000	42.000	42.000	42.000	41.000
Master Mechanic	0.800	0.800	0.800	0.800	-
Mechanic	-	-	-	-	0.800
Fleet Manager	0.800	0.800	0.800	0.800	0.800
	55.600	55.600	55.600	55.600	54.600

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	633,894	700,373	602,605	602,605	628,636	635,724	5.50%
Employee Benefits	390,601	391,272	375,257	375,257	381,162	409,865	9.22%
Contractual	31,774	15,914	13,608	13,608	13,541	12,608	-7.35%
Commodities	10,193	14,563	16,000	16,012	13,500	14,500	-9.38%
Capital Outlay	4,890	-	-	-	-	-	0.00%
Depreciation	12,930	12,930	22,305	22,305	22,305	21,259	-4.69%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,084,282</b>	<b>1,135,052</b>	<b>1,029,775</b>	<b>1,029,787</b>	<b>1,059,144</b>	<b>1,093,956</b>	<b>6.23%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Reduction in training per diem expenses

**Commodities**

Reduction in minor office equipment and fuel based on prior year's expenses.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Captain	1.000	1.000	1.000	1.000	1.000
Sergeant	1.000	1.000	1.000	1.000	1.000
Officer/Detective	4.000	4.000	4.000	4.000	4.000
Crime Intelligence Analyst	1.000	1.000	1.000	1.000	1.000
	<b>7.000</b>	<b>7.000</b>	<b>7.000</b>	<b>7.000</b>	<b>7.000</b>



**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	251,582	262,887	306,729	306,729	281,101	333,402	8.70%
Employee Benefits	200,666	231,193	253,482	253,482	251,531	257,985	1.78%
Contractual	7,549	13,580	16,000	16,000	22,100	80,560	403.50%
Commodities	12,038	17,335	21,000	21,000	16,880	18,400	-12.38%
Capital Outlay	3,721	58,483	-	-	-	-	0.00%
Depreciation	34,235	34,235	46,176	46,176	46,176	107,906	133.68%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>509,791</b>	<b>617,713</b>	<b>643,387</b>	<b>643,387</b>	<b>617,788</b>	<b>798,253</b>	<b>24.07%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Budgets related to parking meters and kiosks were transferred from the Public Works department to Parking Control. Increased budget for data line charges based on actual prior year's expense.

**Commodities**

Fuel budget reduced based on prior year's expense and a reduction in training registration based on expected needs

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Parking/Code Enforcement Manager	0.500	0.500	0.500	0.500	-
Civilian Division Manager	-	-	-	-	0.250
Lead Parking Control Officer	1.000	1.000	1.000	1.000	1.000
Parking Enforcement Officer	6.000	6.000	6.000	6.000	6.000
Code/Parking Enforcement Specialist	0.250	0.250	0.250	0.250	0.250
	<b>7.750</b>	<b>7.750</b>	<b>7.750</b>	<b>7.750</b>	<b>7.500</b>

**DEPARTMENT: PUBLIC WORKS**

**Mission:** The Public Works Department exists to create and maintain a safe, clean and aesthetically pleasing environment for all the citizens of Palm Beach. This efficient and cost effective environment is provided for the residents, businesses, visitors, and employees who utilize the Town facilities in our community. The Public Works Department applies both proven and innovative techniques and systems to provide for excellence in the operation, construction, maintenance and repair of the public buildings, structures and grounds to achieve this purpose. The continuous stewardship of the Town's infrastructure and coastal resources is achieved through the dedicated efforts of a diverse group of operational, administrative, engineering, and construction professionals.

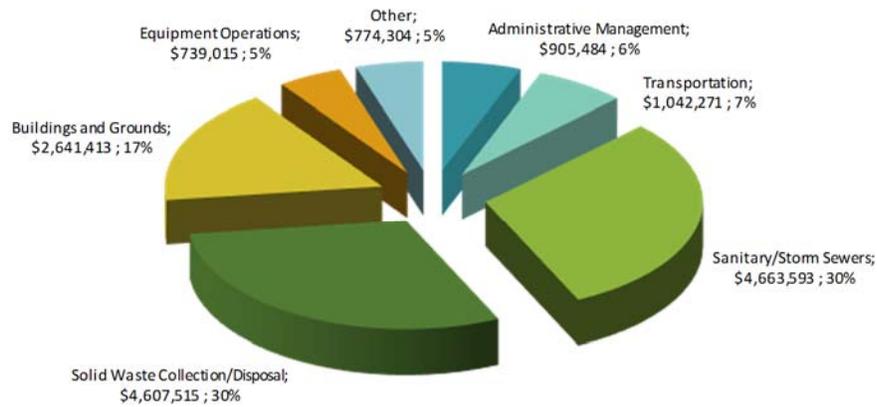
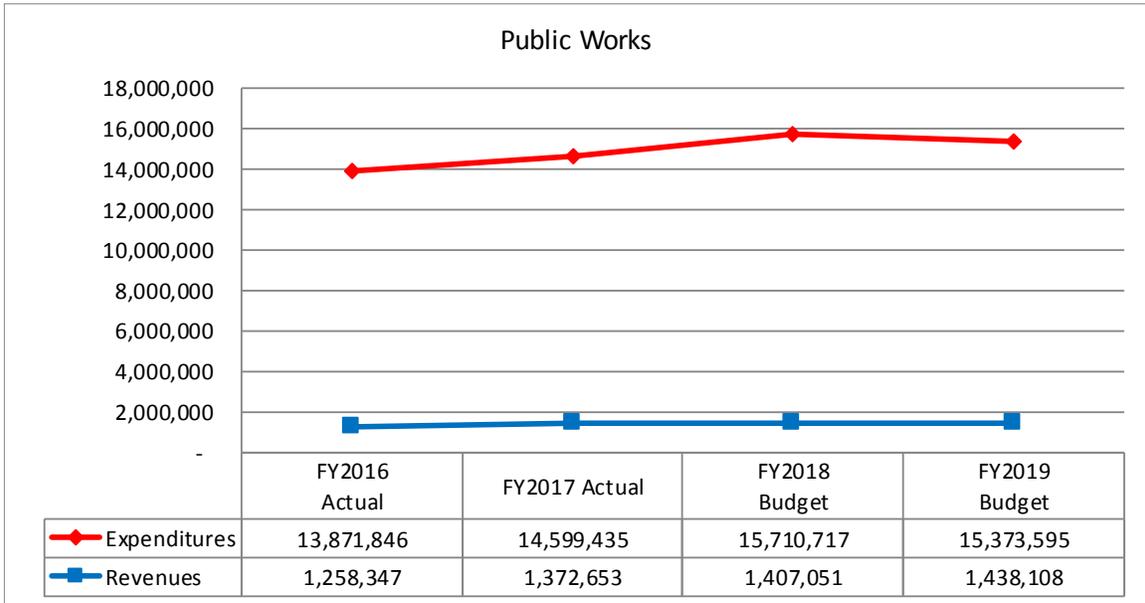
**Revenue Summary**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>	<b>% Change</b>
Special Solid Waste	9,500	10,115	10,000	13,000	15,000	0.00%
Solid Waste	893,115	973,832	1,003,047	907,096	1,023,108	3.00%
Comp. Garbage Collection Fee	256,693	261,169	269,004	251,879	275,000	3.00%
SWA Recycling Revenue	15,552	28,105	25,000	18,762	25,000	0.00%
Historic Speciman Tree Fee	4,641	3,978	5,000	6,000	5,000	0.00%
State Highway Lighting Maint	78,846	95,454	95,000	98,000	95,000	0.00%
	<b>1,258,347</b>	<b>1,372,653</b>	<b>1,407,051</b>	<b>1,294,737</b>	<b>1,438,108</b>	<b>2.71%</b>

**Expenditure Summary**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Salaries and Wages	4,764,800	5,151,794	5,521,447	5,521,447	5,521,447	5,337,570	-3.33%
Employee Benefits	2,716,615	2,916,939	3,155,905	3,155,905	3,155,905	2,981,408	-5.53%
Contractual	4,685,441	4,973,897	5,453,293	6,270,098	5,858,783	5,525,093	1.32%
Commodities	651,432	840,591	877,687	904,544	877,687	768,615	-12.43%
Capital Outlay	25,393	-	23,665	23,665	23,665	20,100	-15.06%
Depreciation	1,028,165	716,214	678,720	678,720	678,720	740,809	9.15%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>13,871,846</b>	<b>14,599,435</b>	<b>15,710,717</b>	<b>16,554,379</b>	<b>16,116,207</b>	<b>15,373,595</b>	<b>-2.15%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.



	FY2016	FY2017	FY2018	FY2019
Full Time Equivalent Employees	89.040	88.068	88.635	83.637

Changes to FTEs:

Reflects reduction in authorized positions in various programs including:

- Administrative Management (1.5 FTE for Buyer and Office Assistant)
- Streets/Parks (1 FTE for Equipment Operator II)
- Beach Cleaning (1 FTE for Equipment Operator II)
- Engineering/Coastal (1.0 FTE for Eng. Tech Supp. Spec)
- Engineering Right-of-Way (1 FTE for ROW Inspector I)

**PROGRAM: ADMINISTRATIVE MANAGEMENT 511**

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

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

- Provide oversight to all Public Works programs to ensure we maintain or improve levels of service and safety measures
- Implement the Town's Capital Improvement Plan 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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	636,712	614,361	632,240	632,240	632,240	590,712	-6.57%
Employee Benefits	312,699	310,798	346,149	346,149	346,149	274,123	-20.81%
Contractual	20,563	179,738	31,600	229,106	292,635	28,112	-11.04%
Commodities	7,026	11,369	11,200	11,200	11,200	8,300	-25.89%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	4,237	4,237	4,237	4,237	4,237	4,237	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>981,237</b>	<b>1,120,503</b>	<b>1,025,426</b>	<b>1,222,932</b>	<b>1,286,461</b>	<b>905,484</b>	<b>-11.70%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges. Reduction includes the transfer of 0.5 FTE for the purchasing buyer position previously funded 50% by public works, and the deletion of one office assistant position.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

This decrease reflects a reduction in educational reimbursement and scanning costs

**Commodities**

This decrease reflects a reduction in training, supplies and fuel costs

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
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
Buyer	-	0.500	0.500	0.500	-
Office Manager	1.000	1.000	1.000	1.000	1.000
Engineering Technical Support Specialist	-	1.000	-	-	-
Office Assistant II	4.000	4.000	4.000	4.000	3.000
Public Works Purchasing Coordinator	0.500	-	-	-	-
Public Works Systems Specialist	1.000	1.000	1.000	1.000	1.000
	8.500	9.500	8.500	8.500	7.000

**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:

- Work to continually improve quality and efficiency
- Inspect the condition of streets, sidewalks, and paths to prioritize maintenance, repairs and replacement appropriately
- Respond to emergencies and priorities in a timely fashion

**Expenditure Summary**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Salaries and Wages	68,974	70,436	93,605	93,605	93,605	53,841	-42.48%
Employee Benefits	46,730	47,449	55,306	55,306	55,306	49,117	-11.19%
Contractual	171,107	147,756	179,855	262,910	262,910	136,596	-24.05%
Commodities	9,100	12,398	24,365	24,365	24,365	15,466	-36.52%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	16,734	16,734	21,168	21,168	21,168	25,434	20.15%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>312,645</b>	<b>294,773</b>	<b>374,299</b>	<b>457,354</b>	<b>457,354</b>	<b>280,454</b>	<b>-25.07%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges. The reduction reflects the elimination an Equipment Operator II position.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The reduction reflects the elimination an Equipment Operator II position.

**Contractual**

This decrease reflects a reduction in pressure washing, repair & replacement of sidewalks, pothole patching in commercial areas, based on revised ordinances requiring adjacent property owners to be responsible for that effort.

**Commodities**

This decrease reflects a reduction in the materials required for temporary repairs of asphalt i.e. cold-mix asphalt, hot mix asphalt, and road rock.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Facilities Maintenance Division Manager	0.100	0.100	0.075	0.075	0.075
General Maintenance Supervisor	-	-	0.075	0.085	0.085
Grounds Supervisor	0.134	0.135	0.080	0.080	0.080
Street & Sign Painter	0.008	0.008	0.008	0.008	0.008
Building Maintenance Worker	-	-	-	0.016	0.016
Equipment Operator I/Streets	1.310	1.310	0.705	-	-
Equipment Operator II	-	-	0.605	1.310	0.663
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
	1.562	1.563	1.558	1.584	0.937

**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
- Install new signs as approved by the Town Manager, and upgrade/replace signs as needed to be consistent with industry standards

**Expenditure Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	113,156	135,378	140,108	140,108	140,108	143,258	2.25%
Employee Benefits	57,481	52,319	60,403	60,403	60,403	74,370	23.12%
Contractual	8,931	13,875	41,385	60,895	41,385	35,475	-14.28%
Commodities	49,708	86,743	50,881	50,881	50,881	43,252	-14.99%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	3,722	3,722	5,309	5,309	5,309	5,309	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>232,998</b>	<b>292,037</b>	<b>298,086</b>	<b>317,596</b>	<b>298,086</b>	<b>301,664</b>	<b>1.20%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

This decrease reflects a reduction in pressure washing of street markers throughout Town.

**Commodities**

This decrease reflects the reduction in budgeted signs, signposts, and electrical components.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Facilities Maintenance Division Manager	0.180	0.180	0.155	0.155	0.155
Electrician Supervisor	0.203	0.203	0.181	0.181	0.181
Grounds Supervisor	0.005	0.005	0.005	0.005	0.005
General Maintenance Supervisor	0.090	0.090	0.090	0.093	0.095
Industrial Electrician	-	0.528	0.528	0.350	0.350
SR Industrial Electrician	0.528	-	-	0.175	0.175
Building Maintenance Worker	0.040	0.040	0.040	0.395	0.395
Street & Sign Painter	0.500	0.750	0.750	0.750	0.785
	1.546	1.796	1.749	2.104	2.141

**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 streetlights 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
- Conduct periodic inspections of streetlights to ensure they are operating properly

**Expenditure Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	111,310	151,812	76,500	76,500	76,500	80,629	5.40%
Employee Benefits	38,283	39,171	36,445	36,445	36,445	33,910	-6.96%
Contractual	223,366	219,225	266,290	325,442	266,290	261,955	-1.63%
Commodities	37,884	49,540	65,741	65,741	65,741	51,934	-21.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	31,707	31,707	31,707	31,707	31,707	31,707	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>442,550</b>	<b>491,455</b>	<b>476,683</b>	<b>535,835</b>	<b>476,683</b>	<b>460,135</b>	<b>-3.47%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

This decrease reflects a reduction in budgeted electrical repairs performed by outside vendors.

**Commodities**

This decrease reflects reductions in budgeted equipment replacement, materials, and other supplies.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Electrician Supervisor	0.360	0.360	0.200	0.200	0.20
Industrial Electrician	-	0.600	0.600	0.400	0.40
SR Industrial Electrician	0.600	-	-	0.200	0.20
Facilities Maintenance Division Manager	0.100	0.100	0.150	0.150	0.15
	1.060	1.060	0.950	0.950	0.950

**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**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Salaries and Wages	262,661	363,608	362,208	362,208	362,208	353,874	-2.30%
Employee Benefits	163,238	188,138	200,003	200,003	200,003	195,612	-2.20%
Contractual	216,297	190,371	245,800	245,800	245,800	180,450	-26.59%
Commodities	36,531	43,135	65,720	68,910	65,720	58,750	-10.61%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	20,136	20,136	22,565	22,565	22,565	22,565	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>698,863</b>	<b>805,388</b>	<b>896,296</b>	<b>899,486</b>	<b>896,296</b>	<b>811,251</b>	<b>-9.49%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

The decrease reflects reductions in budgeted pump, generator, and equipment maintenance costs and reductions in rental equipment.

**Commodities**

This decrease reflects reductions in budgeted equipment replacement, materials, and other supplies.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Building Maintenance Worker	0.023	0.022	0.022	0.022	0.022
Electrician II	0.560	-	-	-	-
Electrician Supervisor	0.143	0.143	0.188	0.188	0.188
Equipment Operator II	-	-	0.037	0.074	0.037
Equipment Operator I/Streets	0.074	0.074	0.037	-	-
General Maintenance Supervisor	0.010	0.010	0.005	0.005	0.005
Industrial Electrician	-	0.561	0.546	0.364	0.364
SR Industrial Electrician	-	-	-	0.182	0.182
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
Operations Supervisor	0.443	0.480	-	-	-
Grounds Supervisor	0.010	0.010	0.010	0.010	0.010
Grounds Technician	-	-	-	0.056	0.056
Utilities Maintenance Supervisor	-	-	0.245	0.245	0.245
Water Resource Technician I	2.612	2.650	2.895	2.895	2.895
Water Resource Technician II	0.587	0.705	0.735	0.735	0.735
WRD Manager	0.600	0.600	0.600	0.600	0.600
	5.072	5.265	5.330	5.386	5.349

**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 in a timely manner
- Televisive gravity lines and repair as necessary
- Closely monitor run time for pumps
- Reduce inflow and infiltration into systems to reduce treatment costs
- Emergency repairs, and electrical maintenance of storm and sewer pump station controls, telemetry systems, and back-up generator systems
- Upgrade stations to improve efficiency

**Expenditure Summary**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Salaries and Wages	516,270	597,445	766,504	766,504	766,504	788,227	2.83%
Employee Benefits	376,079	421,520	462,765	462,765	462,765	463,467	0.15%
Contractual	135,480	140,886	149,995	160,765	149,995	144,970	-3.35%
Commodities	63,614	101,101	99,226	108,333	99,226	87,539	-11.78%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	79,090	77,907	77,907	77,907	77,907	76,647	-1.62%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,170,533</b>	<b>1,338,859</b>	<b>1,556,397</b>	<b>1,576,274</b>	<b>1,556,397</b>	<b>1,560,850</b>	<b>0.29%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

The decrease reflects reductions in budgeted pump, generator, and equipment maintenance costs and reductions in rental equipment.

**Commodities**

This decrease reflects reductions in budgeted equipment replacement, materials, and other supplies.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Building Maintenance Worker	0.023	0.022	0.022	0.020	0.020
Electrician II	0.728	-	-	-	-
Electrician Supervisor	0.170	0.170	0.246	0.239	0.239
General Maintenance Supervisor	0.010	0.010	0.005	0.005	0.005
SR Industrial Electrician	-	-	-	0.239	0.239
Industrial Electrician	-	0.727	0.714	0.478	0.478
Irrigation and Spray Technician	0.005	0.005	0.005	0.005	0.005
Operations Supervisor/WRD	0.557	0.520	-	-	-
Grounds Supervisor	-	-	0.010	0.010	0.010
Grounds Technician	-	-	-	0.056	0.056
Utilities Maintenance Supervisor	-	-	0.755	0.755	0.755
Water Resource Technician I	8.388	8.350	8.105	8.105	8.105
Water Resource Technician II	2.413	2.295	2.265	2.265	2.265
WRD Manager	0.400	0.400	0.400	0.400	0.400
	12.694	12.499	12.527	12.577	12.577

**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**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	1,744,249	1,661,293	1,847,032	1,999,923	1,847,032	2,291,492	24.06%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,744,249</b>	<b>1,661,293</b>	<b>1,847,032</b>	<b>1,999,923</b>	<b>1,847,032</b>	<b>2,291,492</b>	<b>24.06%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Contractual**

This increase reflects the greater operating costs associated with new bio-solids infrastructure and the debt service required to fund several essential capital projects (aeration basins and electrical improvements).

**PROGRAM: RESIDENTIAL COLLECTION 541**

**Mission:** This bureau exists to promote the health of the community through the efficient and effective removal of residential garbage 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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	456,934	484,864	489,824	489,824	489,824	497,040	1.47%
Employee Benefits	266,136	287,551	302,112	302,112	302,112	291,635	-3.47%
Contractual	385	145	4,150	4,150	4,150	1,650	-60.24%
Commodities	32,420	40,363	45,633	45,633	45,633	44,294	-2.93%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	88,390	76,671	84,389	84,389	84,389	95,182	12.79%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>844,265</b>	<b>889,594</b>	<b>926,108</b>	<b>926,108</b>	<b>926,108</b>	<b>929,801</b>	<b>0.40%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

This decrease reflects the reduction in budgeted building maintenance funds.

**Commodities**

This decrease reflects the reduction in budgeted fuel costs.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Building Maintenance Worker	0.023	0.022	0.022	0.020	0.020
Electrician II	0.015	-	-	-	-
Electrician Supervisor	0.005	0.005	0.005	0.005	0.005
Equipment Operator I	7.200	7.200	7.200	7.200	7.200
Equipment Operator 20/60 yd	0.750	-	-	-	-
Equipment Operator III /60 yd	0.750	0.750	-	-	-
General Maintenance Supervisor	0.010	0.010	0.005	0.005	0.005
Grounds Technician	-	-	0.050	0.013	0.013
SR Industrial Electrician	-	-	-	0.005	0.005
Industrial Electrician	-	0.015	0.015	0.010	0.010
Laborer I/Sanitation	1.000	-	-	-	-
Parks Laborer	0.050	-	-	-	-
Parks Technician	-	0.050	-	-	-
Street & Sign Painter	0.025	0.025	0.025	0.025	-
Grounds Supervisor	0.006	0.005	0.005	0.005	0.005
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Transfer Station Operator	-	-	0.750	0.750	0.750
Services Division Manager	0.280	0.280	0.280	0.280	0.280
	10.514	8.762	8.757	8.718	8.693

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	443,194	423,384	464,065	464,065	464,065	461,290	-0.60%
Employee Benefits	218,094	224,516	235,770	235,770	235,770	220,472	-6.49%
Contractual	248,878	255,699	305,099	306,659	305,099	328,364	7.63%
Commodities	22,817	27,489	49,358	49,358	49,358	46,905	-4.97%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	83,136	112,128	97,443	97,443	97,443	109,983	12.87%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,016,119</b>	<b>1,043,216</b>	<b>1,151,735</b>	<b>1,153,295</b>	<b>1,151,735</b>	<b>1,167,014</b>	<b>1.33%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

This increase reflects contingency in the compacted garbage collection contract award in FY19.

**Commodities:**

This decrease reflects the reduction in budgeted fuel costs and uniform rental cost.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Equipment Operator 20/60 yd	0.250	-	-	-	-
Equipment Operator II	1.800	2.000	2.000	2.000	2.000
Equipment Operator III 20/60 yd	0.250	0.250	0.250	-	-
Laborer I	3.000	4.000	4.000	4.000	4.000
Transfer Station Operator	-	-	-	0.250	0.250
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
	<b>5.850</b>	<b>6.800</b>	<b>6.800</b>	<b>6.800</b>	<b>6.800</b>

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	75,694	47,695	52,000	52,000	52,000	53,000	1.92%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>75,694</b>	<b>47,695</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>53,000</b>	<b>1.92%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Contractual**

Solid Waste disposal fees paid to Solid Waste Authority. Increase reflects projected additional fees.

## 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 pickup 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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	811,130	932,209	891,994	891,994	891,994	895,405	0.38%
Employee Benefits	547,918	602,425	630,412	630,412	630,412	598,923	-4.99%
Contractual	124,781	155,245	210,995	285,565	210,995	189,531	-10.17%
Commodities	79,643	97,545	129,450	129,450	129,450	125,754	-2.86%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	537,598	197,418	189,041	189,041	189,041	229,049	21.16%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>2,101,070</b>	<b>1,984,842</b>	<b>2,051,892</b>	<b>2,126,462</b>	<b>2,051,892</b>	<b>2,038,662</b>	<b>-0.64%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

#### Salaries and Wages

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

#### Employee Benefits

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

#### Contractual

This decrease reflects a reduction in other contracted services and building maintenance.

#### Commodities

Minor decrease to operational supplies and building maintenance supplies

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Building Maintenance Worker	0.023	0.022	0.022	0.020	0.020
Crane Operator	3.000	3.000	3.000	3.000	3.000
Electrician Supervisor	0.005	0.005	0.005	0.005	0.005
Electrician II	0.015	-	-	-	-
Equipment Operator I/Streets	0.116	0.116	0.058	-	-
Equipment Operator I	9.000	9.000	9.000	9.000	9.000
Equipment Operator II	-	-	0.058	0.116	-
General Maintenance Supervisor	0.010	0.010	0.005	0.005	0.005
SR Industrial Electrician	-	-	-	0.005	0.005
Industrial Electrician	-	0.015	0.015	0.010	0.010
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	-
Laborer I	4.000	4.000	4.000	4.000	4.000
Landfill Operator	1.000	1.000	1.000	1.000	1.000
Services Division Manager	0.300	0.300	0.300	0.300	0.300
Street & Sign Painter	0.010	0.010	0.010	0.010	-
Grounds Supervisor	0.010	0.010	0.010	0.010	-
Trash Supervisor	0.900	0.900	0.900	0.900	0.900
	18.399	18.398	18.393	18.391	18.245

**PROGRAM: RECYCLING 545**

**Mission:** This bureau exists to provide recycling services for paper, plastic, and other recyclable materials accepted by the Solid Waste Authority for processing. These services are provided 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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	136,693	171,413	181,409	181,409	181,409	187,346	3.27%
Employee Benefits	96,825	105,791	112,570	112,570	112,570	110,467	-1.87%
Contractual	-	-	16,600	16,600	16,600	11,998	-27.72%
Commodities	9,874	9,860	17,150	17,150	17,150	14,255	-16.88%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	52,409	52,409	42,938	42,938	42,938	42,938	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>295,801</b>	<b>339,473</b>	<b>370,667</b>	<b>370,667</b>	<b>370,667</b>	<b>367,004</b>	<b>-0.99%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Decrease reflects a budget reduction in temporary labor service

**Commodities**

Decrease reflects reduction in fuel and operational supplies costs

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Equipment Operator 20 yd/60 yd	-	1.000	-	-	-
Equipment Operator I	1.800	1.800	1.800	1.800	1.800
Equipment Operator II	0.200	-	1.000	-	-
Equipment Operator III	-	-	-	1.000	1.000
Sanitation Supervisor	0.200	0.200	0.200	0.200	0.200
Services Division Manager	0.170	0.170	0.170	0.170	0.170
	<b>2.370</b>	<b>3.170</b>	<b>3.170</b>	<b>3.170</b>	<b>3.170</b>

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	51,154	53,114	54,879	54,879	54,879	5,497	-89.98%
Employee Benefits	23,684	23,780	40,579	40,579	40,579	3,285	-91.90%
Contractual	-	-	3,500	3,500	3,500	8,267	136.20%
Commodities	2,463	2,089	4,500	4,500	4,500	-	-100.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	13,548	13,548	11,376	11,376	11,376	-	-100.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>90,849</b>	<b>92,531</b>	<b>114,834</b>	<b>114,834</b>	<b>114,834</b>	<b>17,049</b>	<b>-85.15%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges. The reduction reflects the elimination an Equipment Operator II position.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Increase reflects award of bid to a beach cleaning contractor to perform the task at a minimum service level

**Commodities**

Decrease reflects the elimination of the task being performed as a town program

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Equip Opr I / Beach Cleaner	1.000	1.000	1.000	-	-
Equip Opr II / Beach Cleaner	-	-	-	1.000	-
Trash Supervisor	0.100	0.100	0.100	0.100	0.100
	1.100	1.100	1.100	1.100	0.100

**PROGRAM: PARKS 551**

**Mission:** This bureau exists to maintain all Town parks, green spaces, and entryways 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 all Town-owned trees as needed, and consistent with desired aesthetic and safety requirements
- Provide light maintenance to some privately owned historic/specimen trees
- Manage contractor to inoculate 2,600 +/- palm trees 3 times a year that are susceptible to lethal yellowing disease
- Continually seek new approaches and improved systems to enhance efficiency and effectiveness

**Expenditure Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	211,272	229,466	262,555	262,555	262,555	248,604	-5.31%
Employee Benefits	135,168	137,911	150,087	150,087	150,087	156,703	4.41%
Contractual	934,476	1,056,422	1,117,105	1,228,254	1,117,105	1,123,925	0.61%
Commodities	56,356	70,595	53,680	59,725	53,680	48,325	-9.98%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	16,830	25,940	20,082	20,082	20,082	20,082	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,354,102</b>	<b>1,520,334</b>	<b>1,603,509</b>	<b>1,720,703</b>	<b>1,603,509</b>	<b>1,597,639</b>	<b>-0.37%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

The increase reflects anticipated landscape contracting costs, equipment maintenance and added vendor services performing grounds technician duties.

**Commodities**

This decrease reflects budget reductions in equipment, materials, and other supplies.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Building Maintenance Worker	0.068	0.070	0.050	0.050	0.050
Electrician II	0.054	-	-	-	-
Electrician Supervisor	0.011	0.011	0.011	0.011	0.011
Equipment Operator I/Streets	0.500	0.500	0.200	-	-
Equipment Operator II	-	-	0.300	0.500	0.300
Facilities Maintenance Division Manager	0.330	0.330	0.330	0.330	0.330
General Maintenance Supervisor	0.035	0.035	0.064	0.064	0.064
Grounds Technician	-	-	0.925	0.850	1.850
SR Industrial Electrician	-	-	-	0.018	0.018
Industrial Electrician	-	0.054	0.054	0.036	0.036
Irrigation and Spray Technician	0.941	0.941	0.941	0.941	0.951
Parks Laborer	1.850	-	1.000	1.000	-
Parks Technician	-	1.925	-	-	-
Street & Sign Painter	0.013	0.013	0.013	0.013	0.013
Grounds Supervisor	0.808	0.809	0.844	0.844	0.854
	4.610	4.688	4.732	4.657	4.477

**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
- Work efficiently always seeking better tools, techniques, materials and methods

**Expenditure Summary**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Salaries and Wages	190,002	192,745	188,929	188,929	188,929	218,576	15.69%
Employee Benefits	90,327	94,609	96,664	96,664	96,664	115,949	19.95%
Contractual	598,323	764,093	828,004	890,958	828,004	654,825	-20.92%
Commodities	55,723	50,875	45,858	52,943	45,858	40,829	-10.97%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	13,464	13,464	12,909	12,909	12,909	13,595	5.31%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>947,839</b>	<b>1,115,786</b>	<b>1,172,364</b>	<b>1,242,403</b>	<b>1,172,364</b>	<b>1,043,774</b>	<b>-10.97%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Decrease in contracted services, facility improvements and inspection services

**Commodities**

Decrease in equipment, materials and other supplies.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Building Maintenance Worker	1.225	1.224	1.154	1.084	1.345
Electrician II	0.429	-	-	-	-
Electrician Supervisor	0.080	0.080	0.141	0.148	0.148
Facility Maintenance Division Manager	0.250	0.250	0.250	0.250	0.250
General Maintenance Supervisor	0.643	0.643	0.637	0.600	0.675
SR Industrial Electrician	-	-	-	0.153	0.153
Industrial Electrician	-	0.431	0.459	0.306	0.306
Irrigation and Spray Technician	0.008	0.008	0.008	0.008	0.008
Parks Laborer	0.100	-	-	-	-
Grounds Technician	-	0.025	0.025	0.025	0.025
Grounds Supervisor	0.010	0.010	0.020	0.020	0.020
Street & Sign Painter	0.418	0.168	0.168	0.168	0.168
	3.163	2.839	2.862	2.762	3.098

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	411,757	386,725	479,580	479,580	479,580	479,881	0.06%
Employee Benefits	152,472	173,509	196,040	196,040	196,040	179,800	-8.28%
Contractual	80,500	9,194	16,600	16,600	16,600	5,450	-67.17%
Commodities	8,369	10,576	12,000	12,000	12,000	8,850	-26.25%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	13,274	14,099	10,438	10,438	10,438	10,438	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>666,372</b>	<b>594,103</b>	<b>714,658</b>	<b>714,658</b>	<b>714,658</b>	<b>684,419</b>	<b>-4.23%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges. The FTE count was reduced by .5 as part of the Comprehensive Review of Town Operations.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

The decrease reflects a reduction for unanticipated contractual request by other department due to the extensive budget review process.

**Commodities**

The decrease reflects a reduction in anticipated purchases in the upcoming fiscal year.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Senior Project Engineer	1.000	1.000	1.000	1.000	1.000
Engineer Tech Support Spec	-	-	0.500	0.500	-
Project Engineer	2.000	2.000	2.000	2.000	2.000
Town Engineer	1.000	1.000	1.000	1.000	1.000
	4.000	4.000	4.500	4.500	4.000

**PROGRAM: RIGHT OF WAY INSPECTIONS 565**

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

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

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

**Expenditure Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	76,167	75,210	130,574	130,574	130,574	52,000	-60.18%
Employee Benefits	33,402	30,241	42,751	42,751	42,751	33,427	-21.81%
Contractual	395	7,099	700	44,388	62,100	633	-9.57%
Commodities	333	360	1,850	1,850	1,850	1,100	-40.54%
Capital Outlay	-	-	15,565	15,565	15,565	-	-100.00%
Depreciation	3,224	2,725	2,725	2,725	2,725	2,725	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>113,521</b>	<b>115,635</b>	<b>194,165</b>	<b>237,853</b>	<b>255,565</b>	<b>89,885</b>	<b>-53.71%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges. The FTE count was reduced by 1 as part of the Comprehensive Review of Town Operations.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

The decrease reflects a reduction for unanticipated contractual request by other department due to the extensive budget review process.

**Commodities**

The decrease reflects a reduction in anticipated purchases in the upcoming fiscal year.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Right of Way Inspector I	0.500	0.500	0.500	1.000	-
Right of Way Inspector II	1.000	1.000	1.000	1.000	1.000
	1.500	1.500	1.500	2.000	1.000

**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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	253,051	253,459	287,113	287,113	287,113	281,390	-1.99%
Employee Benefits	144,507	161,617	176,831	176,831	176,831	180,148	1.88%
Contractual	35,366	42,612	74,623	74,623	74,623	68,400	-8.34%
Commodities	163,961	194,906	171,762	173,192	171,762	173,062	0.76%
Capital Outlay	25,393	-	8,100	8,100	8,100	20,100	148.15%
Depreciation	6,343	9,046	13,480	13,480	13,480	15,915	18.06%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>628,621</b>	<b>661,640</b>	<b>731,909</b>	<b>733,339</b>	<b>731,909</b>	<b>739,015</b>	<b>0.97%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Decrease reflects the reduction for external vendor repairs

**Commodities**

Decrease reflects the reduction in operational equipment purchases and supplies

**Capital Outlay**

Increase reflects the purchase of shop equipment to maintain industry standards

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Mechanic I	0.500	1.000	1.000	-	-
Mechanic III	2.000	2.000	2.000	-	-
Mechanic IV	1.000	1.000	1.000	-	-
Fleet Mechanic	-	-	-	3.000	3.000
Fleet Mechanic Supervisor	-	-	-	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
	<b>4.600</b>	<b>5.100</b>	<b>5.100</b>	<b>5.100</b>	<b>5.100</b>



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**PROGRAM: LIBRARY SERVICES 321**

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

**Expenditure Summary**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 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	315,777	350,250	335,008	335,008	335,008	345,058	3.00%
<b>TOTALS</b>	<b>315,777</b>	<b>350,250</b>	<b>335,008</b>	<b>335,008</b>	<b>335,008</b>	<b>345,058</b>	<b>3.00%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 budget.

**PROGRAMS: TRANSFERS 611 TO 625**

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

**Expenditure Summary**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Adjusted*</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
Capital Improvement Fund (307)	1,030,000	2,290,200	2,118,024	2,118,024	2,118,024	2,200,000	3.87%
Coastal Protection Fund (309)	8,015,220	7,265,000	7,410,300	7,410,300	7,410,300	7,349,124	-0.83%
Townwide Underground Utilities (122)	2,530,250	267,041	-	-	-	135,000	100.00%
Debt Service Fund (205)	6,265,462	6,088,728	5,982,331	5,982,331	5,982,331	5,994,738	0.21%
Extraordinary Transfer to Retirement (600)	-	2,800,000	4,759,016	4,759,016	4,759,016	6,860,000	44.15%
Group Health Retirees (610)	1,180,000	1,339,000	960,000	960,000	960,000	435,383	-54.65%
Retirement Fund for UAAL	-	-	-	-	-	-	0.00%
Risk - W/C, Liab, Prop	1,934,595	1,838,037	1,828,475	1,828,475	1,828,475	1,898,059	3.81%
<b>TOTALS</b>	<b>20,955,527</b>	<b>21,888,006</b>	<b>23,058,146</b>	<b>23,058,146</b>	<b>23,058,146</b>	<b>24,872,304</b>	<b>7.87%</b>

\*FY18 Adjusted includes FY18 adopted budget plus purchase orders written against the FY17 budget but spent against the FY18 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 need
- 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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	11,006	20,221	60,404	91,634	91,634	-	-100.00%
Commodities	816	22	600	600	600	-	-100.00%
Capital Outlay	-	7,275	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>11,822</b>	<b>27,518</b>	<b>61,004</b>	<b>92,234</b>	<b>92,234</b>	<b>-</b>	<b>-100.00%</b>

\*FY18 Adjusted includes FY 18 adopted budget plus purchase orders written against the FY 17 budget but spent against the FY 18 budget.

In FY2019 the budget and responsibilities for the Emergency Management program were moved into the Fire Department.

**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 1.0% 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, on a case by case basis.

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>FY2016 Budget</b>	<b>FY2017 Budget</b>	<b>FY2018 Projected</b>	<b>FY2019 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	944,686	960,300	643,877	560,000	-41.68%
<b>TOTALS</b>	<b>944,686</b>	<b>960,300</b>	<b>643,877</b>	<b>560,000</b>	<b>-41.68%</b>
Percent of Budget	1.5%	1.5%	1.0%	1.0%	

## Town-Wide Underground Utilities Fund (122)

## Revenue and Expense Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Projected	FY2019 Budget	% Change
<b>Revenues</b>						
Special Assessment Revenue	-	-	5,080,000	15,588,636	4,300,000	-15.35%
Commercial Paper	-	-	20,000,000	22,650,000	-	-100.00%
Bond Proceeds	-	-	-	-	48,000,000	100.00%
Donations	-	49,250	-	-	-	0.00%
Transfer from General Fund	2,530,250	267,041	130,000	130,000	135,000	3.85%
Transfer from CIP Fund (307)	-	760,200	1,000,000	1,000,000	500,000	-50.00%
Interest on Investments	-	16,531	6,000	250,000	250,000	4066.67%
<b>TOTALS</b>	<b>2,530,250</b>	<b>1,093,022</b>	<b>26,216,000</b>	<b>39,618,636</b>	<b>53,185,000</b>	<b>102.87%</b>
<b>Expenses</b>						
Salaries and Wages	-	22,933	118,500	100,000	102,476	-13.52%
Employee Benefits	-	5,482	21,800	21,800	32,094	47.22%
Contractual Services	-	1,550,841	2,600,932	2,874,322	1,200,000	-53.86%
Debt Service	-	64,750	-	330,000	25,650,000	100.00%
Transfer to Equipment	-	-	-	-	-	-
Replacement Fund	-	-	12,750,000	-	-	-100.00%
Carry Over Projects	-	-	9,887,068	-	15,943,838	61.26%
Projects	693,339	2,441,982	9,190,000	14,476,109	19,771,863	115.15%
<b>TOTALS</b>	<b>693,339</b>	<b>4,085,988</b>	<b>34,568,300</b>	<b>17,802,231</b>	<b>62,700,271</b>	<b>81.38%</b>
Total Revenues Over/(Under)						
Expenses	1,836,911	(2,992,966)	(8,352,300)	21,816,405	(9,515,271)	
Beginning Fund Equity	-	1,836,911	(1,156,055)	(1,156,055)	20,660,350	
<b>ENDING NET ASSETS</b>	<b>1,836,911</b>	<b>(1,156,055)</b>	<b>(9,508,355)</b>	<b>20,660,350</b>	<b>11,145,079</b>	

**REVENUES****Special Assessment Revenue**

Non Ad Valorem revenue collected for the Town-wide Undergrounding project via the Palm Beach County Tax Collector

**Commercial Paper**

Commercial Paper approved by Town Council on June 13, 2017 (Ord No 18-2017)

**Bond Proceeds**

Proceeds of the General Obligation bond to be issued in FY19.

**Donations**

Donation from the Palm Beach Civic Association for the Master Plan Peer Review.

**Transfer from the General Fund (001)**

Town's prepayment of assessment for 37 parcels for "seed funds" to begin to finance the Town-wide Underground Utility Project, approved by Town Council on June 14, 2016 (Ord No 09-2016). FY19 represents funding for the project manager's pay and benefits.

**Transfer from the CIP (Pay As You Go) Fund (307)**

Transfer to cover costs for burying lines through City of Lake Worth, hiring project coordinator and augmenting the program to reduce assessments. FY19 represents the transfer of the 1 cent sales tax funds that have been approved by the Town Council to be used for the underground utility project.

**Interest on Investments**

Interest revenue is based upon the financial market conditions and funds available for investment

**EXPENSES**

**Salaries and Wages/Employee Benefits**

Salaries/Wages and Employee Benefits for the Underground Utility Project Manager

**Contractual Services**

Projected budget for engineering and other contractual services related to the project

**Debt Service**

Interest payments on the commercial paper, the payoff of the commercial paper once the GO Bonds have been issued, and first year debt service on the GO bond

**Carry Over Projects**

Projected unexpended project balances, authorized in prior years

**Projects**

Town-wide Underground Utility Project construction costs for Phase 3 and Phase 4

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Underground Utilities Project Manager	-	-	1.000	1.000	1.000
Communications Specialist	-	-	-	0.250	-
	-	-	1.000	1.250	1.000

### 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. At this time, no General Obligation Bonds are outstanding.

The voters approved a referendum on March 15, 2016 for the issuance of \$90,000,000 in General Obligation Bonds for the Underground Utility Project. The Town will be issuing the General Obligation bonds in the future.

### Revenue Bonds

In 2010 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 were to fund a portion of the Town's Accelerated Capital Improvement Program totaling \$41,232,000 and \$1,740,844 was 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.

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.

On August 25, 2016, the Town issued bonds to refund the 2010A & 2010B bonds. This transaction produced gross savings of \$8,900,539 over 23 years. The net present value savings is \$6,895,965 or 13.35%.

In 2013, the Town issued Public Improvement Revenue Bonds in a par amount of \$55,590,000. The proceeds of the bond will be used for the second phase of the Town's Accelerated Capital Improvement Program (\$44,997,957) groin rehabilitation and seawall replacement (\$11,900,000) and the Town's portion of the Par 3 Clubhouse project (\$1,250,000).

All of these 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, (1) 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 (2) 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 2016 Refunding 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 2013 Revenue bonds and an 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 February 23, 2018, Standard and Poor's reviewed the Town's Revenue bond ratings and raised the credit rating from AA+ to AAA while affirming the stable outlook.

In 2017, the Town Council approved Resolution 119-2017 that authorized up to \$22,650,000 in Commercial Paper as a short term financing mechanism for the Townwide Underground Utility Project. The rates have ranged from 1.4% to the most recent issue at 1.8%.

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 2029 are shown below:

Fiscal Year	2016A Revenue Bond ACIP-I	2016A Revenue Bond -Par 3	2016B Revenue Bond Worth Ave	2013 Revenue Bond ACIP - II	2013 Par 3 Revenue Bond	2013 Coastal Revenue Bond	Total
2019	3,215,494	120,650	708,762	2,774,313	78,688	735,038	7,632,944
2020	3,210,919	122,375	708,600	2,771,063	77,438	733,538	7,623,931
2021	3,173,544	118,625	722,912	2,770,688	76,188	731,538	7,593,494
2022	3,169,044	119,750	722,112	2,772,938	74,938	733,913	7,592,694
2023	3,171,294	115,750	721,012	2,772,688	78,563	735,538	7,594,844
2024	3,170,044	116,625	724,537	2,774,813	77,063	731,538	7,594,619
2025	3,179,919	112,375	722,687	2,774,188	75,563	731,913	7,596,644
2026	3,175,794	113,000	720,537	2,770,813	78,938	731,538	7,590,619
2027	3,172,794	113,375	713,888	2,774,438	77,188	735,288	7,586,969
2028	3,171,522	113,500	717,262	2,774,813	75,438	733,163	7,585,698
2029	3,175,750	113,375	714,513	2,773,988	78,763	732,113	7,588,500

**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>\$18,118,285,079</u>
Legal Debt Margin:	
Debt Limitation - 5% of assessed value	<u>\$ 905,914,254</u>

**Debt Summary**

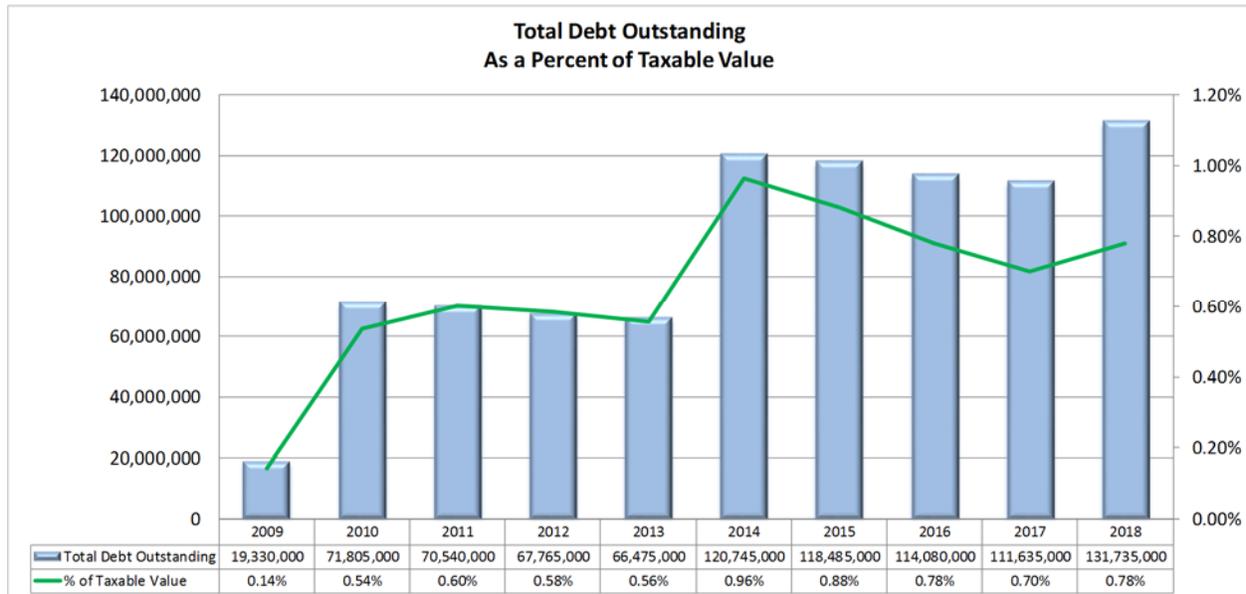
Outstanding debt as of September 30, 2018:

**General Fund Pledge Obligations:**

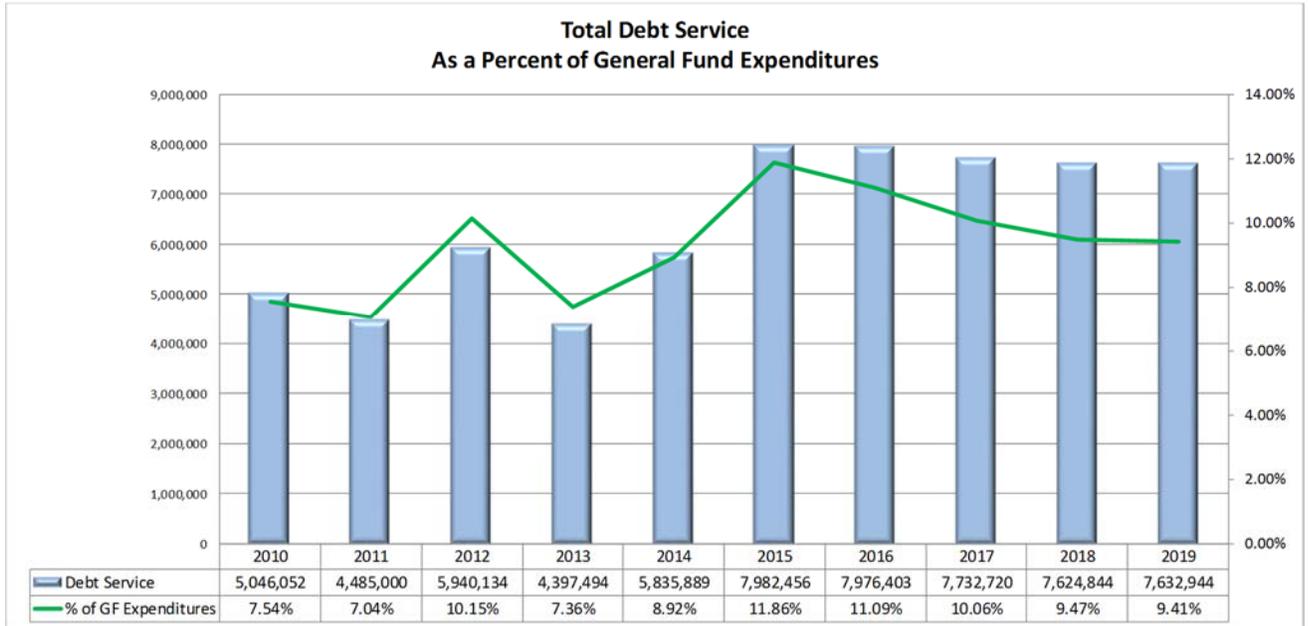
Non-Ad Valorem Revenue Bonds	\$109,085,000
Commercial Paper	<u>\$ 22,650,000</u>
Total Gross Debt (14.5% of capacity)	<u>\$131,735,000</u>

	Debt Ratios	Per Capita
Population	8,041	
Taxable Value	\$18,118,285,079	\$2,253,238
Total Gross Debt	\$131,735,000	\$16,383

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



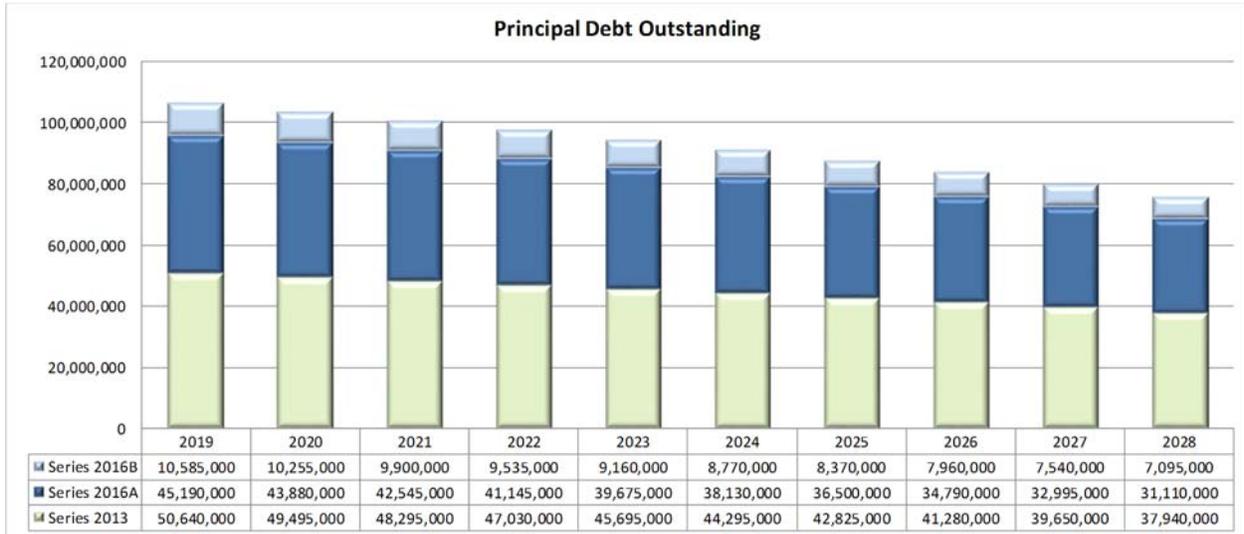
The chart below shows total debt service as a percentage of general fund expenditures.



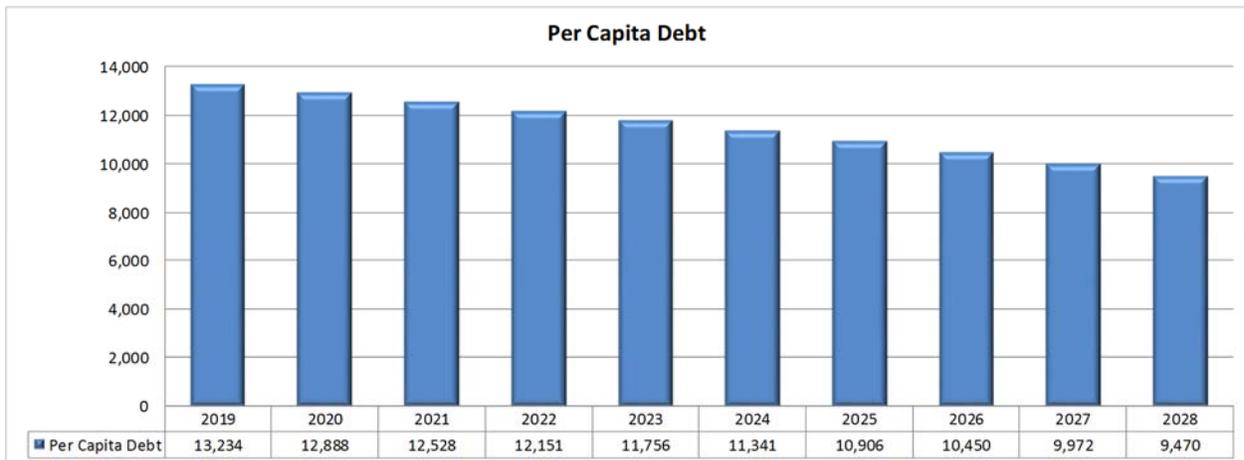
**Town of Palm Beach  
Principal Debt Outstanding  
FY2019 - FY2028**

Fiscal Year Ending	2016A Revenue Bond	2016B Revenue Bond	2013 Revenue Bond	Total Debt Outstanding	Debt Per Capita (8,041 Population)
2019	45,190,000	10,858,000	50,640,000	106,415,000	13,234
2020	43,880,000	10,255,000	49,495,000	103,630,000	12,888
2021	42,545,000	9,900,000	48,295,000	100,740,000	12,528
2022	41,145,000	9,535,000	47,030,000	97,710,000	12,151
2023	39,675,000	9,160,000	45,695,000	94,530,000	11,756
2024	38,130,000	8,770,000	44,295,000	91,195,000	11,341
2025	36,500,000	8,370,000	42,825,000	87,695,000	10,906
2026	34,790,000	7,960,000	41,280,000	84,030,000	10,450
2027	32,995,000	7,540,000	39,650,000	80,185,000	9,972
2028	31,110,000	7,095,000	37,940,000	76,145,000	9,470

The chart below shows the total principal debt outstanding for FY19 through FY28.



The chart below shows total outstanding debt per capita for FY19 through FY28.



## Fund 205 - 2016A and 2013 Revenue Bonds

## Revenue and Expense Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Projected	FY2019 Budget	% Change
<b>Revenues</b>						
Interest Earnings	-	-	-	-	-	0.00%
Transfer from 206 - Worth Avenue	-	108,325	-	-	-	0.00%
Refunding Bond and premium	46,959,128	-	-	-	-	
Transfer from General Fund	6,265,462	6,088,728	5,982,331	5,982,331	5,994,738	0.21%
Transfer from Par 3 Golf Course	204,100	185,967	198,263	198,263	199,338	0.54%
Transfer from Coastal Fund	731,163	731,413	736,038	736,038	542,606	-26.28%
<b>TOTALS</b>	<b>54,159,853</b>	<b>7,114,433</b>	<b>6,916,632</b>	<b>6,916,632</b>	<b>6,736,682</b>	<b>-2.60%</b>
<b>Expenses</b>						
Debt Service Interest	5,155,725	4,348,070	4,676,633	4,676,633	4,574,182	-2.19%
Debt Service Principal	2,045,000	2,145,000	2,240,000	2,240,000	2,350,000	4.91%
Other Expenses	426,284	6,828	15,000	10,000	15,000	0.00%
<b>TOTALS</b>	<b>7,627,009</b>	<b>6,499,898</b>	<b>6,931,633</b>	<b>6,926,633</b>	<b>6,939,182</b>	<b>0.11%</b>
Total Revenues Over/(Under)						
Expenses	46,532,844	614,535	(15,001)	(10,001)	(202,500)	
Transfer to Bond Escrow Agent	(47,144,787)	-				
Beginning Fund Equity	1,567,384	955,441	1,569,976	1,569,976	1,559,975	
<b>ENDING NET ASSETS</b>	<b>955,441</b>	<b>1,569,976</b>	<b>1,554,975</b>	<b>1,559,975</b>	<b>1,357,475</b>	

**REVENUES****Interest Earnings**

Represents interest earned on reserves of fund

**Transfer from Worth Avenue Revenue Bond Fund**

Refund cost of prorated interest due at closing

**Transfer from General Fund**

Debt service on 2016A/2013 Bond Issues

**Transfer from Recreation Fund**

Debt service on 2016A/2013 Bond Issues

**Transfer from Coastal Fund**

Debt service on 2013 Bond Issue

**EXPENDITURES****Debt Service Interest/Principal**

Represents the amount of interest/principal due on the 2016A and 2013 Revenue Bonds

**Other Bond Expenses**

Represents amounts due for bond expenses

**FUND 206 – 2016B WORTH AVENUE REVENUE BOND****Revenue and Expense Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Projected	FY2019 Budget	% Change
<b>Revenues</b>						
Interest Earnings	-	-	-	-	-	0.00%
Non Ad Valorem Assessment Revenue	778,384	752,483	710,000	728,000	713,763	0.53%
Transfer from Debt Service (205)	-	-	-	-	-	
Refunding Bond and premium	11,472,936	-	-	-	-	0.00%
<b>TOTALS</b>	<b>12,251,320</b>	<b>752,483</b>	<b>710,000</b>	<b>728,000</b>	<b>713,763</b>	<b>0.53%</b>
<b>Expenses</b>						
Debt Service Interest	481,181	316,788	398,213	398,213	388,763	-2.37%
Debt Service Principal	295,000	300,000	310,000	310,000	320,000	3.23%
Other Expenses	92,983	2,458	5,000	3,000	5,000	0.00%
Transfer to Debt Service (205)	-	108,325	-	-	-	100.00%
<b>TOTALS</b>	<b>869,164</b>	<b>727,571</b>	<b>713,213</b>	<b>711,213</b>	<b>713,763</b>	<b>0.08%</b>
Total Revenues Over/(Under)						
Expenses	11,382,156	24,912	(3,213)	16,787	-	
Transfer to Bond Escrow Agent	(11,375,879)	-				
Beginning Fund Equity	87,781	94,058	118,970	118,970	135,757	
<b>ENDING NET ASSETS</b>	<b>94,058</b>	<b>118,970</b>	<b>115,757</b>	<b>135,757</b>	<b>135,757</b>	

**REVENUES****Non Ad Valorem Assessment Revenue**

Assessments for debt service

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

Represents the amount of interest due on the 2016B Revenue Bond

**Debt Service Principal**

Represents the amount of principal due on the 2016B Revenue Bond

**Other Bond Expenses**

Represents amounts due for bond expenses

**Transfer to Debt Service (205)**

Refund cost of prorated interest due at closing in FY16, which reduced interest expense in FY17



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# Town of Palm Beach



Capital Improvement Fund (307)



**PAY-AS-YOU-GO CAPITAL IMPROVEMENT FUND (307)**

**Revenue and Expense Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Projected	FY2019 Budget	% Change
<b>Revenues</b>						
Transfer from General Fund (001)	1,030,000	2,290,200	1,988,024	1,988,024	2,200,000	10.66%
Transfer from Town Facilities Fund (310)	323,173	-	-	-	-	0.00%
Restricted - One Cent Sur Tax	-	350,847	500,000	500,000	500,000	0.00%
Interest on Investments	51,027	21,044	56,976	20,000	67,000	17.59%
Interlocal Agreement	8,399	27,015	800,000	800,000	800,000	0.00%
<b>TOTALS</b>	<b>1,412,599</b>	<b>2,689,106</b>	<b>3,345,000</b>	<b>3,308,024</b>	<b>3,567,000</b>	<b>6.64%</b>
<b>Expenses</b>						
Projects	1,596,396	775,488	2,845,000	2,228,217	6,037,500	112.21%
Carry Over Reserves	-	-	4,961,654	-	537,201	-89.17%
Contingency	-	-	284,500	-	603,750	112.21%
Transfer to Underground Utility Fund (122)	-	780,880	1,000,000	1,000,000	500,000	-50.00%
<b>TOTALS</b>	<b>1,596,396</b>	<b>1,556,368</b>	<b>9,091,154</b>	<b>3,228,217</b>	<b>7,678,451</b>	<b>-15.54%</b>
Total Revenues Over/(Under)						
Expenses	(183,797)	1,132,738	(5,746,154)	79,807	(4,111,451)	
Beginning Fund Equity	5,690,062	5,506,265	6,639,003	6,639,003	6,718,810	
<b>ENDING NET ASSETS</b>	<b>5,506,265</b>	<b>6,639,003</b>	<b>892,849</b>	<b>6,718,810</b>	<b>2,607,359</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

**Restricted - One Cent Surtax**

Voter approved surtax restricted for infrastructure projects

**Interest on Investments**

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

**Interlocal Agreement**

Revenue from residents for Single Family Expulsor Station Assessments and the City of WPB for water projects

**EXPENSES**

**Projects**

A detailed schedule of projects can be found in this section

**Carry Over Reserves:**

Projected unexpended project balances, authorized in prior years

**Contingency**

10% of current year projects per Town policy

**Transfer to Underground Utility Fund (122)**

FY 2017 - Transfer to cover costs such as: burying lines through City of Lake Worth, hiring project coordinator, and augmenting the program to reduce assessments

FY2018 – Transfer of One Cent Surtax Revenue for FY2017 and FY2018 to the Town-wide Underground Utility Fund. Town Council authorized the transfer of \$2.5 million of the estimated \$5 million One Cent Surtax Revenue to be received from FY2017 – FY2026 to the Town-wide Underground Utility Fund during the FY2018 budget process.

FY2019 – Transfer of One Cent Surtax Revenue for FY2019 to the Town-wide Underground Utility Fund. Through FY2019, \$1.5 million of the \$2.5 million approved to be transferred will have been transferred.

# Pay-as-you-go Five Year Capital Improvement Plan FY2019 Budget

EXPENDITURES			FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2018-2022
Item #	Description	Location	Est Carryover	Estimated	Estimated	Estimated	Estimated	Estimated	Total
<b>Pavement Management</b>			\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
2	Town-Wide	Following Undergrounding Phases		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
<b>Drainage System</b>			\$ -	\$ 1,280,000	\$ 1,415,000	\$ 1,300,000	\$ -	\$ 160,000	\$ 4,155,000
1	D-16 - design moved to ACIP	Jungle Road		\$ 550,000	\$ -	\$ -	\$ -		\$ 550,000
2	D-18 - design moved to ACIP	El Brillo Way		\$ 545,000	\$ -	\$ -	\$ -		\$ 545,000
3	D-17	Clarendon Avenue		\$ 50,000	\$ 340,000	\$ -	\$ -		\$ 390,000
4	D-2	Palmo Way		\$ 30,000	\$ 225,000	\$ -	\$ -		\$ 255,000
5	D-8	Country Club Road		\$ 105,000	\$ 750,000	\$ -	\$ -		\$ 855,000
6	D-12	Everglade Avenue		\$ -	\$ 100,000	\$ 730,000	\$ -		\$ 830,000
7	D-3	Tangier Avenue		\$ -	\$ -	\$ 290,000	\$ -	\$ 160,000	\$ 450,000
8	D-6	Royal Palm Way		\$ -	\$ -	\$ 140,000	\$ -		\$ 140,000
9	D-7	Australian Avenue		\$ -	\$ -	\$ 140,000	\$ -		\$ 140,000
<b>Sanitary Sewage System</b>			\$ -	\$ 1,650,000	\$ 1,335,000	\$ 1,195,000	\$ 223,000	\$ 505,000	\$ 4,908,000
1	E-8	Island Road		\$ -	\$ -	\$ -	\$ -		\$ -
2	E-1	Mediterranean Road		\$ -	\$ -	\$ -	\$ 50,000		\$ 50,000
3	E-2	Mockingbird Trail		\$ -	\$ -	\$ -	\$ 50,000		\$ 50,000
4	G-9 - design and Constr.moved	Flag Pole Beach		\$ 275,000	\$ -	\$ -	\$ -		\$ 275,000
5	E-3 - design and constr moved	Garden Road (trail)		\$ 325,000	\$ -	\$ -	\$ -		\$ 325,000
6	A-4 - design moved to ACIP	The Breakers		\$ 395,000	\$ -	\$ -	\$ -		\$ 395,000
7	A-5 - design moved to ACIP	Royal Poinciana Way (S of S-2)		\$ 510,000	\$ -	\$ -	\$ -		\$ 510,000
8	A-6	Royal Palm Way/Intracoastal		\$ 115,000	\$ 820,000	\$ -	\$ -		\$ 935,000
9	E-6	Tangier Avenue		\$ 30,000	\$ 225,000	\$ -	\$ -		\$ 255,000
10	E-5	Country Club Drive		\$ -	\$ 165,000	\$ -	\$ 20,000	\$ 130,000	\$ 315,000
11	A-7	Island Road/S County Road		\$ -	\$ 40,000	\$ 270,000	\$ -	\$ -	\$ 310,000
12	A-41	Palm Beach Par 3 Golf Course		\$ -	\$ 25,000	\$ 185,000	\$ -	\$ 15,000	\$ 225,000
13	A-42	Bellaria Condominium		\$ -	\$ 30,000	\$ 200,000	\$ 48,000	\$ 342,000	\$ 620,000
14	A-43	Atriums of Palm Beach		\$ -	\$ 30,000	\$ 210,000	\$ -	\$ 18,000	\$ 258,000
15	A-39	Phipps Park		\$ -	\$ -	\$ 175,000	\$ -		\$ 175,000
16	S-2	Royal Poinciana Way (N of A-5)		\$ -	\$ -	\$ 155,000	\$ 55,000		\$ 210,000
<b>Town Buildings</b>			\$ -	\$ 1,100,000	\$ 1,000,000	\$ 425,000	\$ -	\$ -	\$ 2,525,000
2	Public Works Facility -ADA Bathrooms			\$ -	\$ 325,000	\$ -			\$ 325,000
3	Police Facility - ADA Bathrooms, Locker rooms			\$ -	\$ 325,000	\$ 285,000	\$ -		\$ 610,000
4	Royal Poinciana Way Median - Construction			\$ 200,000	\$ -	\$ -	\$ -		\$ 200,000
5	Royal Palm Way Median - Completed with ACIP			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Mid Town & Phipps Ocean Park Lifeguard Building - ACIP			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Central Fire Station -Flat Roofs			\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
8	North Fire Station - Roof and upper windows			\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
9	South Fire Station - Chiller			\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000
10	Old Purchasing - Structural Repairs			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Public Works Chiller			\$ -	\$ 350,000	\$ 140,000	\$ -	\$ -	\$ 490,000
12	Town Hall - Paint and Window Seal			\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Solid Waste / Vegetation Disposal</b>				\$ 27,500	\$ 30,000	\$ 33,000	\$ -	\$ -	\$ 90,500
1	Skees / Okeechobee Landfill	Roadways/Reduction		\$ 27,500	\$ 30,000	\$ 33,000	\$ -	\$ -	\$ 90,500
<b>Coastal Structures / Lake Worth Lagoon</b>				\$ 180,000	\$ 200,000	\$ 220,000	\$ 245,000	\$ 275,000	\$ 1,120,000
1	Bulkheads			\$ 125,000	\$ 140,000	\$ 155,000	\$ 170,000	\$ 190,000	\$ 780,000
2	Seawalls	Lakeside, Bradley		\$ 55,000	\$ 60,000	\$ 65,000	\$ 75,000	\$ 85,000	\$ 340,000
<b>Transfer to Town Wide Undergrounding -Sales Tax</b>			\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,500,000
<b>Water Main Improvements</b>				\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 4,000,000
<b>Designated Reserves/ Contingency</b>			\$ 537,201	\$ 603,750					\$ 1,140,951
<b>Capital Improvement Program Expenditures</b>			\$ 537,201	\$ 7,141,250	\$ 6,280,000	\$ 5,473,000	\$ 2,268,000	\$ 2,740,000	\$ 24,439,451
<b>Year</b>				<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>Total</b>
<b>REVENUES</b>				<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>Total</b>
<b>Source</b>				<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Total</b>
<b>General Fund Transfer</b>				\$ 2,200,000	\$ 2,420,000	\$ 2,662,000	\$ 2,928,200	\$ 3,221,020	\$ 13,431,220
<b>Other</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interest</b>				\$ 67,000	\$ 67,000	\$ 67,000	\$ 67,000	\$ 67,000	\$ 335,000
<b>1 Cent Sales Tax</b>				\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000
<b>Undesignated Reserves</b>			\$ 6,718,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,718,810
<b>WPB Water Main Improvements</b>				\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 4,000,000
<b>Capital Improvement Program Revenues</b>			\$ 6,718,810	\$ 3,567,000	\$ 3,787,000	\$ 4,029,000	\$ 4,295,200	\$ 4,588,020	\$ 26,985,030
<b>NET COST</b>				<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>Total</b>
<b>(Surplus / (Deficit))</b>				<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Total</b>
<b>Sub-Total - Net Cost</b>			\$ 6,718,810	\$ (3,574,250)	\$ (2,493,000)	\$ (1,444,000)	\$ 2,027,200	\$ 1,848,020	\$ 3,082,780

Legend Source - Mock Roos:

	Engineering, Permitting and Admin DURING DESIGN (15%)
	Construction, Engineering and Admin DURING CONSTRUCTION (10%)
	EVERYTHING



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# Town of Palm Beach



Coastal Management Fund (309)





# TOWN OF PALM BEACH

## MEMORANDUM

**TO:** Jane Le Clainche, Finance Director

**FROM:** Robert Weber, Coastal Program Manager *RW*

**SUBJECT:** FY 2019 Coastal Management Program Budget

**DATE:** June 7, 2018

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In preparation for the May 24, 2018 Shore Protection Board (SPB) meeting, Public Works staff developed a draft FY 2019 Coastal Management Program budget for the SPB to review and make a recommendation to Town Council. This draft document, including your input both on the annual debt service payment and revenues, was provided to the SPB members on May 21, 2018.

On May 22, 2018, Public Works staff met with Finance staff and the Town Manager to review the draft document. Town Manager Kirk Blouin directed Public Works staff to remove the lobbying/travel item in the operating account and move to a separate item in the coastal budget. The "Communications" project (Item #8) was replaced with "Lobbying" and a cost of \$0 per year was increased to \$3,000 per year through this line on the spreadsheet. With the lobbying/travel cost of \$3,000 per year moved out of the operating account, the "Coastal Management Program Operating Expenses line (Item #15) was reduced by \$3,000 annually.

The SPB revised both the layout of the draft budget document and some of the costs. The SPB asked that the revenues be placed at the top of the spreadsheet before the expenditures are shown. Because the revenues were listed beneath the expenditures and the projects were listed in numerical order, the revenues were re-numbered 1 through 10 and the corresponding numbers for the expenditures were left unchanged from 1 through 50.

The SPB adjusted the values for the Groin Rehabilitation project (Item #6) from \$500,000 to \$5,000,000 annually between FY 2019 and FY 2023. Because the SPB recommends to construct the Groin Rehabilitation Program in the next five years, the budget outlook for FY 2024 through FY 2028 has been revised from \$500,000 to \$0 annually.

Without considering a carryover balance from FY 2018, the anticipated revenues and the SPB's recommended increased expenditures could cause a shortfall in the coastal fund balance in FY 2019. Attached are two (2) spreadsheets for your use. The first spreadsheet is based on the draft document prepared for the SPB and includes the revisions from Town Manager Blouin and the anticipated state revenues in FY 2024 and FY 2028. The second spreadsheet reflects the recommendations from the SPB.

It is my understanding that you will add the expected carryover balance from FY 2018 and fill in both the net annual cost and fund balance sections at the bottom of the spreadsheet. If you need any further assistance with the FY 2019 Coastal Management Program budget, please let me know.

#### Attachments

cc: Jay Boodheshwar, Deputy Town Manager  
H. Paul Brazil, P.E., Director of Public Works  
Patricia Strayer, P.E., Town Engineer  
Public Works File

**COASTAL MANAGEMENT FUND (309)****Revenue and Expense Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Projected	FY2019 Budget	% Change
<b>Revenues</b>						
Transfer from General Fund (001)	8,015,220	7,265,000	7,410,300	7,410,300	7,349,124	-0.83%
Interest on Investments	157,317	72,496	270,000	75,000	300,000	11.11%
Grants/Local Revenue	2,541,573	43,385	6,400,000	6,400,000	12,917,824	101.84%
<b>TOTALS</b>	<b>10,714,110</b>	<b>7,380,881</b>	<b>14,080,300</b>	<b>13,885,300</b>	<b>20,566,948</b>	<b>46.07%</b>
<b>Expenses</b>						
Projects	20,244,384	798,150	2,171,000	6,386,816	9,455,000	335.51%
Carry Over Projects	-	-	14,003,911	-	12,117,926	-13.47%
Transfer to Debt Service	731,163	731,413	736,038	736,038	542,606	-26.28%
Transfer to ACIP (314)	-	-	2,750,000	2,750,000	-	-100.00%
Salaries and Wages	-	-	169,540	169,540	121,414	-28.39%
Employee Benefits	-	-	67,510	67,510	46,548	-31.05%
Contractual	-	-	15,213	12,000	8,100	-46.76%
Commodities	-	-	4,100	3,000	3,700	-9.76%
Capital Outlay	-	-	1,963	1,963	1,963	0.00%
<b>TOTALS</b>	<b>20,975,547</b>	<b>1,529,563</b>	<b>19,919,275</b>	<b>10,126,867</b>	<b>22,297,257</b>	<b>11.94%</b>
Total Revenues						
Over/(Under) Expenses	(10,261,437)	5,851,318	(5,838,975)	3,758,433	(1,730,309)	
Beginning Fund Equity	24,072,085	13,810,648	19,661,966	19,661,966	23,420,399	
<b>ENDING NET ASSETS</b>	<b>13,810,648</b>	<b>19,661,966</b>	<b>13,822,991</b>	<b>23,420,399</b>	<b>21,690,090</b>	

**REVENUES****Transfer from General Fund (001)**

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

**Interest on Investments**

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

**Grants/Local Revenue**

FDEP/Federal Government reimbursement for beach projects and Environmental Impact Statement (EIS) activities.

**EXPENSES****Projects**

Budget update for 10 year Coastal Management Plan.

**Carry Over Projects**

Projected unexpended project balances, authorized in prior years.

**Transfer to Debt Service**

Principal and Interest repayment on 2013 Debt Issue.

**Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the

approved increase in the ranges. The decrease in salaries is due to the elimination of the Engineering Tech Support Specialist and the Communication Specialist.

#### **Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. It also include the Town-wide employee health insurance program.

#### **Contractual**

Contractual items include legal/consulting fees, travel, telephone and equipment maintenance

#### **Commodities**

Commodities items include office supplies, membership dues and training expenses

#### **Capital Outlay**

Annual depreciation costs

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Coastal Projects Manager	1.000	1.000	1.000	1.000	1.000
Engineering Tech Support Spec	-	-	0.500	0.500	-
Communications Specialist	-	-	-	0.250	-
	1.000	1.000	1.500	1.750	1.000



Shore Protection Board Recommended - Town of Palm Beach 10-Year Coastal Management Program

Item #	Source	FY 2018 Approved	FY 2019 Proposed	FY 2020 Estimated	FY 2021 Estimated	FY 2022 Estimated	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated
1	General Fund/Transfer	\$ 741,033.00	\$ 2,451,324.00	\$ 7,369,938.00	\$ 7,796,686.00	\$ 8,020,586.00	\$ 8,271,504.00	\$ 8,519,649.00	\$ 8,775,238.00	\$ 9,039,496.00	\$ 9,309,950.00	\$ 9,583,940.00
2	State/Local/Transfer	-	-	-	-	-	-	-	-	-	-	-
3	County	-	-	-	-	-	-	-	-	-	-	-
4	State portion of FEMA projects	-	\$ 662,500.00	-	-	-	-	\$ 3,241,800.00	-	-	-	-
5	State	-	\$ 8,260,324.00	\$ 1,988,206.00	-	-	-	\$ 8,502,000.00	-	-	-	\$ 101,200.00
6	Federal	-	-	-	-	-	-	-	-	-	-	-
7	Federal	-	-	-	-	-	-	-	-	-	-	-
8	Federal	-	-	-	-	-	-	-	-	-	-	-
9	Bank	\$ 2,852,000.00	\$ 3,975,000.00	\$ 13,922,500.00	-	-	-	-	-	-	-	-
10	Interest	\$ 105,123.00	\$ 202,565,948.00	\$ 23,770,904.00	\$ 8,076,686.00	\$ 8,330,286.00	\$ 8,571,504.00	\$ 20,156,449.00	\$ 9,075,238.00	\$ 9,338,496.00	\$ 9,609,950.00	\$ 200,98,940.00
<b>EXPENDITURES</b>												
Remaining Years of 2013 Adopted Coastal Management Program Budget, Updated August 2015												
Item #	Project Name	FY 2018 Approved	FY 2019 Proposed	FY 2020 Estimated	FY 2021 Estimated	FY 2022 Estimated	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated
1	APPLY AND UPDATE ISLANDS SEDIMENT TRANSPORT ANALYSIS	\$ 720,000.00	\$ 270,000.00	\$ 242,000.00	\$ 240,000.00	\$ 240,000.00	\$ 250,000.00	\$ 260,000.00	\$ 270,000.00	\$ 280,000.00	\$ 290,000.00	\$ 300,000.00
2	ANNUAL SEDIMENT REPORT (BMA REQUIRED)	\$ 48,000.00	\$ 50,000.00	\$ 51,000.00	\$ 51,000.00	\$ 51,000.00	\$ 56,000.00	\$ 58,000.00	\$ 59,000.00	\$ 60,000.00	\$ 61,000.00	\$ 66,000.00
3	SEAWALL/LOD FUNCTION/ANON-STRUCTURAL INVENTORY ASSESSMENT & ANALYSIS	-	\$ 116,000.00	-	-	-	-	-	-	-	\$ 141,000.00	-
4	SEAWALL/LOD REHABILITATION/REPLACEMENT	-	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
5	GROIN ASSESSMENT	-	\$ 70,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	-	-	-	-	-
6	GROIN REHABILITATION	-	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	-	-	-	-	-
7	FLOODING AND CLIMATE CHANGE/AIR ASSESSMENT	-	-	-	-	-	-	-	-	-	-	-
8	LOBBYING	-	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
9	DUNE VEGETATION MANAGEMENT	\$ 30,000.00	\$ 40,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
10	BEACH AND DUNE RESEARCH	\$ 54,000.00	\$ 55,000.00	\$ 57,000.00	\$ 58,000.00	\$ 60,000.00	\$ 62,000.00	\$ 64,000.00	\$ 66,000.00	\$ 69,000.00	\$ 70,000.00	\$ 72,000.00
11	GENERAL COASTAL ENGINEERING	\$ 77,000.00	\$ 79,000.00	\$ 82,000.00	\$ 84,000.00	\$ 86,000.00	\$ 89,000.00	\$ 92,000.00	\$ 94,000.00	\$ 97,000.00	\$ 100,000.00	\$ 103,000.00
12	PHYSICAL MONITORING (NON-PROJECT AREAS)	\$ 220,000.00	\$ 220,000.00	\$ 220,000.00	\$ 220,000.00	\$ 220,000.00	\$ 242,000.00	\$ 242,000.00	\$ 242,000.00	\$ 242,000.00	\$ 242,000.00	\$ 280,000.00
13	BMA SEA TURTLE NESTING MONITORING	\$ 213,000.00	\$ 219,000.00	\$ 226,000.00	\$ 232,000.00	\$ 239,000.00	\$ 246,000.00	\$ 254,000.00	\$ 261,000.00	\$ 269,000.00	\$ 277,000.00	\$ 285,000.00
14	BMA BIOLOGICAL MONITORING	\$ 258,376.00	\$ 182,037.00	\$ 183,931.00	\$ 189,188.00	\$ 197,954.00	\$ 200,893.00	\$ 207,009.00	\$ 213,310.00	\$ 219,799.00	\$ 226,483.00	\$ 233,677.00
15	COASTAL MANAGEMENT PROGRAM OPERATING EXPENSES	\$ 736,038.00	\$ 942,607.00	\$ 944,037.00	\$ 942,232.00	\$ 940,982.00	\$ 946,107.00	\$ 947,732.00	\$ 949,732.00	\$ 953,982.00	\$ 958,681.00	\$ 964,481.00
16	ANNUAL DBT SERVICE PAYMENT	-	-	-	-	-	-	-	-	-	-	-
17	SAND TRANSFER OPERATING	-	-	-	-	-	-	-	-	-	-	-
18	MAINTENANCE DREDGING, SAND PLACEMENT EXTENSION (EIS)	-	\$ 31,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00
19	BEACH TILLING (REACHES 1 AND 2)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
20	BEACH TILLING (REACHES 1 AND 2)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
21	ESCAPMENT REMOVAL (REACHES 1 AND 2)	-	-	-	-	-	-	-	-	-	-	-
22	N. OCEAN BLVD. SEAWALL REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-
23	SAND FOREPASSING	\$ 600,000.00	\$ 600,000.00	\$ 620,000.00	\$ 620,000.00	\$ 660,000.00	\$ 660,000.00	\$ 700,000.00	\$ 700,000.00	\$ 742,000.00	\$ 742,000.00	\$ 787,000.00
24	MID-TOWN BEACH RENOURISHMENT ENGINEERING/PERMITTING	-	\$ 300,000.00	\$ 350,000.00	-	-	-	-	-	-	-	-
25a	MID-TOWN BEACH RENOURISHMENT CONSTRUCTION	-	-	\$ 8,950,000.00	-	-	-	-	-	-	-	-
25b	FEMA - HURRICANE MATTHEW	-	\$ 3,400,000.00	-	-	-	-	-	-	-	-	-
25c	FEMA - HURRICANE IRMA	-	-	\$ 8,750,000.00	-	-	-	-	-	-	-	-
25d	MID-TOWN BEACH RENOURISHMENT PROJECT AT GULFSTREAM ROAD	\$ 2,832,000.00	-	-	-	-	-	-	-	-	-	-
25e	MID-TOWN BEACH RENOURISHMENT PROJECT AT GULFSTREAM ROAD	\$ 2,832,000.00	-	-	-	-	-	-	-	-	-	-
26	MID-TOWN RETAILER DESIGN AND FINISHING (REACHES/CARRE AVENUE)	\$ 500,000.00	-	-	-	-	-	-	-	-	-	-
27	OBTAIN FEDERAL COST SHARE FOR MID-TOWN	-	\$ 900,000.00	-	-	-	-	-	-	-	-	-
28	MID-TOWN PHYSICAL MONITORING	\$ 41,000.00	\$ 42,000.00	\$ 43,000.00	\$ 45,000.00	\$ 46,000.00	\$ 47,000.00	\$ 49,000.00	\$ 50,000.00	\$ 51,000.00	\$ 53,000.00	\$ 55,000.00
29	MID-TOWN MITIGATION - CORAL NURSERY/TRANSPLANTATION	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
30	MID-TOWN MITIGATION - ARTIFICIAL REEF CONSTRUCTION (*CARROVER FROM FY 16)	-	\$ 3,000,000.00	-	-	-	-	-	-	-	-	-
31	BEACH TILLING (MID-TOWN)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
32	ESCAPMENT REMOVAL (MID-TOWN)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
33	PHIPPS NOURISHMENT ENGINEERING/PERMITTING	-	-	-	-	-	-	-	-	-	-	-
34	PHIPPS NOURISHMENT ENGINEERING/PERMITTING	-	-	-	-	-	-	-	-	-	-	-
35a	FEMA - HURRICANE MATTHEW	-	\$ 1,900,000.00	-	-	-	-	-	-	-	-	-
35b	FEMA - HURRICANE MATTHEW	-	-	\$ 9,000,000.00	-	-	-	-	-	-	-	-
35c	FEMA - HURRICANE IRMA	-	-	\$ 9,000,000.00	-	-	-	-	-	-	-	-
36	PHIPPS PHYSICAL MONITORING	\$ 30,000.00	\$ 31,000.00	\$ 32,000.00	\$ 33,000.00	\$ 34,000.00	\$ 35,000.00	\$ 36,000.00	\$ 37,000.00	\$ 38,000.00	\$ 39,000.00	\$ 40,000.00
37	BEACH TILLING (REACH 7)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
38	ESCAPMENT REMOVAL (REACH 7)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
39	REACH 8 - EIS	-	-	-	-	-	-	-	-	-	-	-
40	REACH 8 - SOUTH END PALM BEACH RESTORATION PERMITTING	-	-	-	-	-	-	-	-	-	-	-
41	REACH 8 - SOUTH END PALM BEACH RESTORATION (INITIAL CONSTRUCTION)	-	-	-	-	-	-	-	-	-	-	-
42a	REACH 8 - DUNE RESTORATION	-	\$ 75,000.00	-	-	-	-	-	-	-	-	-
42b	REACH 8 - DUNE RESTORATION	-	-	\$ 800,000.00	-	-	-	-	-	-	-	-
43	REACH 8 - CONSTRUCTION ACCESS EASEMENT AND SITE RESTORATION	-	-	\$ 80,000.00	-	-	-	-	-	-	-	-
44	REACH 8 - DUNE/BEACH CONSTRUCT CONCURRENTLY WITH MID-TOWN OR PHIPPS	-	-	\$ 1,700,000.00	-	-	-	-	-	-	-	-
45	REACH 8 - BIOLOGICAL MONITORING	\$ 54,000.00	\$ 55,000.00	\$ 57,000.00	\$ 58,000.00	\$ 60,000.00	\$ 62,000.00	\$ 64,000.00	\$ 66,000.00	\$ 68,000.00	\$ 70,000.00	\$ 72,000.00
46	REACH 8 - PHYSICAL MONITORING	\$ 30,000.00	\$ 31,000.00	\$ 32,000.00	\$ 33,000.00	\$ 34,000.00	\$ 35,000.00	\$ 36,000.00	\$ 37,000.00	\$ 38,000.00	\$ 39,000.00	\$ 40,000.00
47	REACH 8 - PROJECT ENGINEERING REPORT	\$ 11,000.00	\$ 11,000.00	\$ 12,000.00	\$ 12,000.00	\$ 13,000.00	\$ 13,000.00	\$ 14,000.00	\$ 14,000.00	\$ 15,000.00	\$ 15,000.00	\$ 16,000.00
48	BEACH TILLING (REACH 8)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
49	ESCAPMENT REMOVAL (REACH 8)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
50	SAND TRANSFER PLANT FEASIBILITY STUDY	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Total		\$ 6,206,364.00	\$ 14,079,944.00	\$ 38,587,998.00	\$ 7,859,420.00	\$ 9,268,936.00	\$ 8,661,000.00	\$ 28,476,741.00	\$ 2,784,292.00	\$ 3,862,806.00	\$ 2,990,954.00	\$ 2,898,988.00

Item #	Surplus/Deficit	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
NET ANNUAL COST	Surplus/Deficit	\$ 4,959,636	\$ 3,887,304	\$ 11,947,794	\$ 237,206	\$ 938,350	\$ 89,936	\$ 7,910,292	\$ 6,290,946	\$ 5,355,330	\$ 6,018,686
Annual Surplus/Deficit		\$ 4,959,636	\$ 3,887,304	\$ 11,947,794	\$ 237,206	\$ 938,350	\$ 89,936	\$ 7,910,292	\$ 6,290,946	\$ 5,355,330	\$ 6,018,686
FUND BALANCE	Surplus/Deficit	\$ 19,661,966	\$ 23,420,399	\$ 17,889,777	\$ 2,372,683	\$ 2,609,949	\$ 1,671,599	\$ 1,582,103	\$ 6,328,189	\$ 37,243	\$ 54,983,347
Fund Balance 10/1		\$ 19,661,966	\$ 23,420,399	\$ 17,889,777	\$ 2,372,683	\$ 2,609,949	\$ 1,671,599	\$ 1,582,103	\$ 6,328,189	\$ 37,243	\$ 54,983,347
Carryover Balances		\$ -	\$ (12,117,926)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 9/30		\$ 19,661,966	\$ 11,302,473	\$ 17,889,777	\$ 2,372,683	\$ 2,609,949	\$ 1,671,599	\$ 1,582,103	\$ 6,328,189	\$ 37,243	\$ 54,983,347

# Town of Palm Beach



Worth Avenue Assessment District (311)



**WORTH AVENUE MAINTENANCE FUND (311)****Revenue and Expense Summary**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
<b>Revenues</b>						
Special Assessment Revenue	238,544	231,827	258,638	235,000	221,426	-14.39%
Interest on Investments	972	2,478	700	6,000	1,000	42.86%
Donations/Miscellaneous	10,000	5,000	5,000	5,000	5,000	0.00%
<b>TOTALS</b>	<b>249,516</b>	<b>239,305</b>	<b>264,338</b>	<b>246,000</b>	<b>227,426</b>	<b>-13.96%</b>
<b>Expenses</b>						
Maintenance Costs	220,277	261,597	328,638	265,000	277,426	-15.58%
<b>TOTALS</b>	<b>220,277</b>	<b>261,597</b>	<b>328,638</b>	<b>265,000</b>	<b>277,426</b>	<b>-15.58%</b>
Total Revenues						
Over/(Under) Expenses	29,239	(22,293)	(64,300)	(19,000)	(50,000)	
Beginning Fund Equity	346,640	375,879	353,586	353,586	334,586	
<b>ENDING NET ASSETS</b>	<b>375,879</b>	<b>353,586</b>	<b>289,286</b>	<b>334,586</b>	<b>284,586</b>	

**REVENUES****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 maintenance.

**EXPENSES****Maintenance Costs**

Annual maintenance costs for Worth Avenue. Includes budget for a Living Wall Renovation Project, funded with reserves. Also included are expenses required for the preparation of the annual assessment.



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# Town of Palm Beach



## Accelerated Capital Fund (314)



**2013 ACCELERATED CAPITAL FUND (314)****Revenue and Expense Summary**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
<b>Revenues</b>						
Interest on Investments	157,854	204,623	50,000	140,000	150,000	200.00%
Transfer from Coastal 309	-	-	2,750,000	-	-	100.00%
Donations/Grants	1,618,500	-	-	-	-	0.00%
<b>TOTALS</b>	<b>1,776,354</b>	<b>204,623</b>	<b>2,800,000</b>	<b>140,000</b>	<b>150,000</b>	<b>-94.64%</b>
<b>Expenses</b>						
Projects	16,548,216	8,304,915	12,156,186	2,212,404	2,952,448	-75.71%
Carry Over Projects	-	-	5,462,321	-	7,220,920	32.20%
<b>TOTALS</b>	<b>16,548,216</b>	<b>8,304,915</b>	<b>17,618,507</b>	<b>2,212,404</b>	<b>10,173,368</b>	<b>-42.26%</b>
Total Revenues Over/(Under)						
Expenses	(14,771,862)	(8,100,292)	(14,818,507)	(2,072,404)	(10,023,368)	
Beginning Fund Equity	34,967,926	20,196,064	12,095,772	12,095,772	10,023,368	
<b>ENDING NET ASSETS</b>	<b>20,196,064</b>	<b>12,095,772</b>	<b>(2,722,735)</b>	<b>10,023,368</b>	<b>(0)</b>	

**REVENUES****Interest on Investments**

Interest revenue is based upon the financial market conditions and funds available for investment

**Transfer from Coastal**

Transfer of unexpended 2013 Bond Funds, originally earmarked for groins/seawalls, from the Coastal Fund

**Donations/Grants**

Contributions and grants received for the Town Hall Historic Square District Project

**EXPENSES****Projects**

Remaining bond funds to expend prior to December 2019

**Carry Over Projects**

Projected unexpended project balances, authorized in prior years



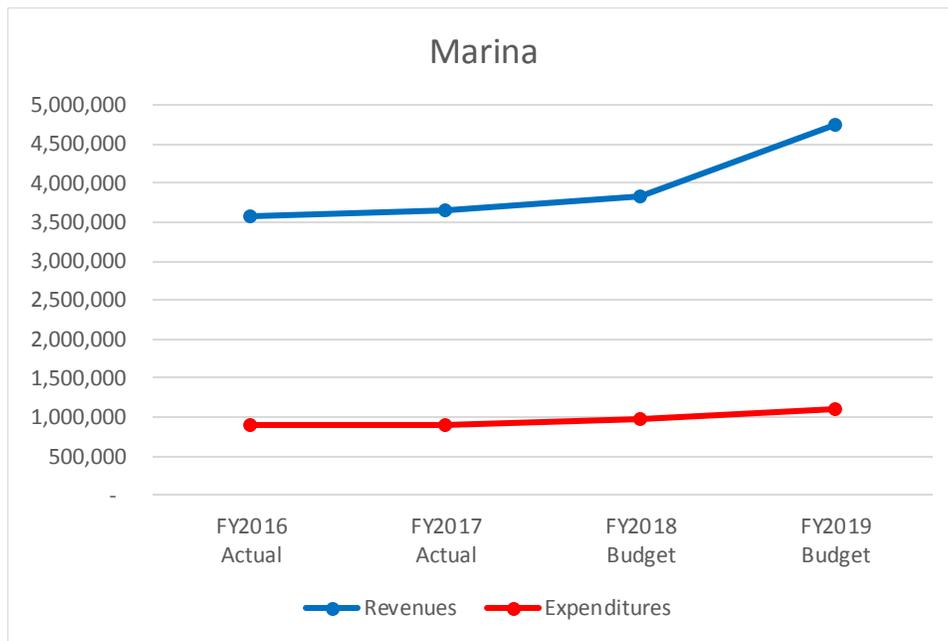
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**MARINA ENTERPRISE FUND (401)**

Located at Lake Drive Park, the Town Marina has three main docks with a total of 83 slips. Slips are leased annually, 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 24/7 security with surveillance cameras.

The Dockmaster is responsible for daily operations, supervision of employees (Town and contractual), slip assignments, safety, and the collection of revenues in accordance with established policies.



## Revenue and Expense Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
<b>Revenues</b>							
Annual Leases	2,702,274	2,897,540	2,955,000	2,955,000	3,476,524	3,654,694	23.68%
Seasonal Leases	179,009	166,146	194,300	194,300	-	-	-100.00%
Transient Rental	539,055	413,019	500,000	500,000	643,141	698,899	39.78%
Electricity	155,390	169,021	165,000	165,000	265,147	275,150	66.76%
Waiting List Applic Fee	3,000	3,000	3,200	3,200	3,500	3,500	9.38%
Ice Sales	1,002	744	1,400	1,400	1,300	1,500	7.14%
Interest on Dock							
Replacement Reserve	1,221	536	400	400	-	-	-100.00%
Maintenance and Improvement	-	-	-	-	49,435	52,243	100.00%
Sales Tax Commissions	324	306	300	300	300	300	0.00%
Miscellaneous Revenue	159	-	500	500	1,000	1,000	100.00%
<b>TOTALS</b>	<b>3,581,434</b>	<b>3,650,312</b>	<b>3,820,100</b>	<b>3,820,100</b>	<b>4,440,347</b>	<b>4,687,286</b>	<b>22.70%</b>
<b>Expenses</b>							
Salaries and Wages	157,347	146,455	169,698	169,698	154,248	248,934	46.69%
Employee Benefits	71,986	72,998	76,498	76,498	76,498	98,751	29.09%
Contractual	675,321	676,771	713,550	719,450	733,852	754,300	5.71%
Commodities	7,080	10,136	13,700	13,700	9,250	11,600	-15.33%
Capital Outlay	-	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>911,734</b>	<b>906,360</b>	<b>973,446</b>	<b>979,346</b>	<b>973,848</b>	<b>1,113,585</b>	<b>14.40%</b>
Operating Revenues							
Over/(Under) Expenses						3,573,701	
Depreciation	-	-	-	-	-	(457,435)	
Capital Expenses	-	-	-	-	-	(40,000)	
Contingency	-	-	-	-	-	(55,679)	
Transfer to General Fund	-	-	-	-	-	(1,282,160)	
Other	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>							
<b>OVER/(UNDER) EXPENSES</b>						<b>1,738,427</b>	

\*In FY19 Marina was moved from the Recreation Enterprise Fund (403) into the Marina Enterprise Fund (401)  
The shaded areas are presented for trend analysis only

**REVENUES****Annual Leases**

Revenue from vessels under an annual lease at the Town Docks

**Transient Rental**

Revenue from transient vessels (those staying on a daily or monthly rate without a long-term lease)

**Electricity**

Use of electricity by dock customers over the 100-amp service included in contracts

**Waiting List Application Fee**

\$100 application fee to be on the waiting list for annual leases

**Ice Sales**

Bags of ice available for purchase at the Town docks

**Maintenance and Improvement Fee**

Fee paid from a percentage of slip fee charges

**Sales Tax Commissions**

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

**Miscellaneous Revenue**

Funds to be requested through grant applications for dock improvements

**EXPENSES****Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

Increased annual and transient rentals are expected and will result in an increase in electrical costs and the payment to the state for the Sovereign Submerged Lands Lease

**Commodities**

Expenses are anticipated to decrease as preparation begins for the replacement docks

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Dockmaster	1.000	1.000	1.000	1.000	1.000
Dock Attendant	1.500	1.836	1.851	1.851	2.111
Dock Hand	0.215	0.200	0.200	0.200	0.200
Administrative Clerk	-	-	-	-	0.100
Assistant Director of Recreation	-	-	-	-	0.100
Director of Recreation	-	-	-	-	0.250
Office Manager	-	-	-	-	-
Administrative Specialist	-	-	-	-	0.100
Recreation Supervisor	-	-	-	-	0.250
Public Works Employees	0.132	0.131	0.115	0.079	0.078
	2.847	3.167	3.166	3.130	4.189

**Full Time Equivalent Employees**

The FY19 FTE allocations for the Town Docks and Par 3 Golf Course represent a re-allocation of certain administrative/maintenance personnel expenses that were previously fully contained in the Administration Program of the Recreation Enterprise Fund. The purpose of the re-allocation is to properly represent the support services provided to these now independent enterprise funds. The allocation is based on current staff support time and since FY19 is a transitional year, these allocations are expected to change in the future.



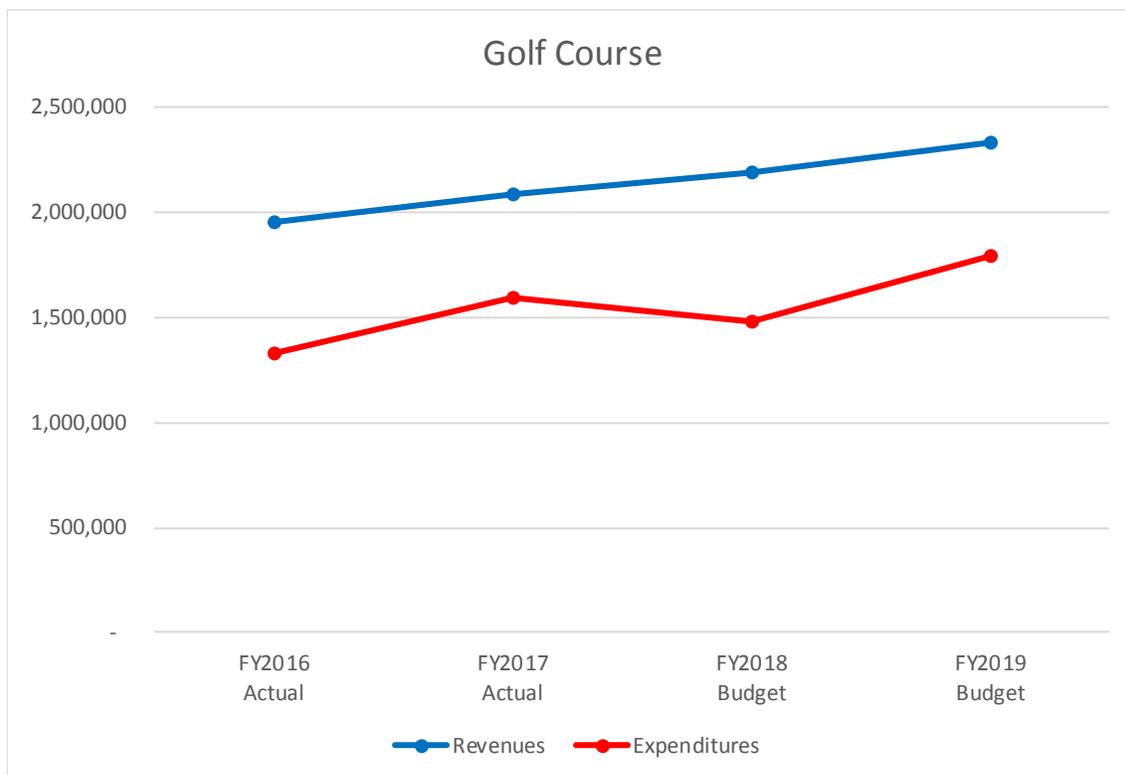
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**PAR 3 ENTERPRISE FUND (402)**

The Par 3 Golf Course is a scenic and challenging facility, featuring holes which range up to 211 yards. The clubhouse, which opened in January 2014, offers 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 Boulevard.

The Golf Course Manager is responsible for daily supervision of the golf course with the assistance of the Superintendent and a variety of full, part-time and contractual labor service employees. The Manager also administers the golf instruction services contract.

The Golf Course has two reserves for maintenance and improvement. One is for the golf course and is funded via a fee added to each round of play. The other reserve is for the clubhouse and is funded with 25% of the net profits of the golf course, annually.



## Revenue and Expense Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
<b>Revenues</b>							
Golf Teaching Services					35,000	37,000	100.00%
Resident Pass Fees	17,250	18,600	19,300	19,300	9,000	11,000	-43.01%
Non-resident Pass Fees	6,830	4,800	8,000	8,000	2,650	4,000	-50.00%
Off Season Pass	-	-	-	-	-	5,000	100.00%
12 Play Pass - Regular Rate	2,340	2,540	3,000	3,000	3,000	4,000	33.33%
12 Play Pass - Resident Rate	10,240	7,154	9,000	9,000	6,200	7,000	-22.22%
Greens Fees - Regular Rate	584,295	637,220	655,000	655,000	670,000	392,000	-40.15%
Greens Fees - Guest/Hotel Rate	36,593	16,865	30,000	30,000	-	-	-100.00%
Greens Fees - Resident Rate	130,956	151,291	145,000	145,000	163,000	115,000	-20.69%
Greens Fees - Regular Weekends & Holidays	-	-	-	-	-	352,000	100.00%
Greens Fees - Resident Weekend & Holidays	-	-	-	-	-	56,500	100.00%
Merchandise Sales	163,220	160,199	167,000	167,000	165,000	180,000	7.78%
Food and Beverage Sales	441,893	436,980	467,000	467,000	450,000	455,000	-2.57%
Riding Cart Rental - Resident Rate	225,775	252,249	53,500	53,500	50,000	55,000	2.80%
Riding Cart Rental - Regular Rate	-	-	255,000	255,000	207,800	227,000	-10.98%
Pull Cart Rental	34,220	37,601	41,500	-	40,000	43,000	3.61%
Club Rentals	55,962	57,278	57,000	57,000	61,000	69,000	21.05%
Driving Range	72,866	79,168	82,000	82,000	80,000	82,000	0.00%
Driving Range - 10 bucket program	8,910	11,176	10,000	10,000	11,500	13,000	30.00%
Programs and Special Events	13,094	1,966	5,000	5,000	4,000	4,500	-10.00%
Golf Pro Administrative Fee	11,930	13,125	15,000	15,000	15,000	17,000	13.33%
Golf Outings	54,154	53,557	65,000	65,000	55,000	65,000	0.00%
Gift Certificates Sold	13,629	12,696	13,000	13,000	21,000	25,000	92.31%
Gift Certificates Redeemed	(8,797)	(7,098)	(8,000)	(8,000)	(10,000)	(11,000)	37.50%
Maint. And Improvement Fee	74,751	109,703	90,000	90,000	110,000	120,000	33.33%
Sales Tax Commission	360	360	300	300	150	150	-50.00%
Golf Now Transaction Fee	-	-	-	-	-	3,500	100.00%
Electricity - Par 3	-	3,273	4,200	4,200	4,200	5,000	19.05%
Par 3 Golf Course Restoration Donations	-	20,000	-	-	-	-	0.00%
Miscellaneous Revenue	206	-	500	500	11	-	-100.00%
<b>TOTALS</b>	<b>1,950,677</b>	<b>2,080,703</b>	<b>2,187,300</b>	<b>2,145,800</b>	<b>2,153,511</b>	<b>2,336,650</b>	<b>6.83%</b>
<b>Expenses</b>							
Salaries and Wages	403,215	453,139	459,015	459,015	455,125	565,932	23.29%
Employee Benefits	188,117	211,200	232,576	232,576	236,802	248,179	6.71%
Contractual	443,079	493,754	499,170	505,504	504,722	530,350	6.25%
Commodities	289,361	369,032	284,850	287,878	374,411	309,650	8.71%
Capital Outlay	-	67,775	-	-	55,689	138,500	100.00%
<b>TOTALS</b>	<b>1,323,772</b>	<b>1,594,900</b>	<b>1,475,611</b>	<b>1,484,973</b>	<b>1,626,749</b>	<b>1,792,611</b>	<b>21.48%</b>
Operating Revenues Over/(Under)							
Expenses	-	-	-	-	-	544,039	
Capital Expenses	-	-	-	-	-	(496,004)	
Depreciation	-	-	-	-	-	(366,915)	
Contingency	-	-	-	-	-	(89,630)	
Use of M&I Reserves	-	-	-	-	-	496,004	
Use of Equipment Replacement Reserves	-	-	-	-	-	138,500	
Transfer to Debt Service	-	-	-	-	-	(199,338)	
Transfer to General Fund	-	-	-	-	-	(25,000)	
Total Revenues Over/(Under)							
Expenses	-	-	-	-	-	1,656	

\*In FY19 Par 3 Golf Course was moved from the Recreation Enterprise Fund (403) into the Par 3 Golf Course Enterprise Fund (402)  
The shaded areas are presented for trend analysis only

**REVENUE****Golf Teaching Services**

Percentage of lesson fees taught by contracted Golf Pros

**Resident Pass Fees**

Fee paid by resident for annual pass

**Nonresident Pass Fees**

Fee paid by non-resident for annual pass

**Offseason Pass**

Fee paid for additional play privileges during summer season

**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

**Greens Fees – Regular Rate**

Fee paid for daily play by non-residents

**Greens Fees – Resident Rate**

Fee paid for daily play by Palm Beach resident

**Greens Fees – Regular Weekend & Holidays**

Fees paid by non-residents for greens fees on Friday, Saturday, Sunday and holidays

**Greens Fees – Resident Weekend & Holiday**

Fees paid by Palm Beach residents for greens fees on Friday, Saturday, Sunday and holidays

**Merchandise Sales**

This figure represents revenue for merchandise sales in the pro shop

**Food and Beverage Sales**

This figure represents the agreement for a food and beverage contractor

**Riding Cart Rental – Resident Rate**

Fee paid for rental of riding cart by Palm Beach resident

**Riding Cart Rental – Regular Rate**

Fee paid for rental of riding cart by a non-resident

**Pull Cart Rental**

Fee paid for rental of pull cart

**Club Rentals**

Fee paid for use of Town owned rental clubs

**Driving Range**

Fee paid for use of golf balls on driving range

**Driving Range – 10 Bucket Program**

Fee paid for multi-use purchase of tokens for golf range usage

**Programs and Special Events**

Rate category for special programs and activities

**Golf Pro Administrative Fee**

Fee paid by Golf Pro as part of annual contract agreement

**Golf Outings**

Revenue from pre-arranged golf outings

**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

**Sales Tax Commission**

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

**Golf Now Transaction Fees**

Convenience fee charged for booking tee times on GolfNow website

**Electric Reimbursement from Restaurant**

Reimbursement from restaurant for cost of electric service to old clubhouse

**EXPENSES****Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

These expenses reflect an increased use of contracted labor and other maintenance and operational services performed

**Commodities**

Expenses within these accounts are expected to rise as a result of inflation

**Capital Outlay**

Expenses incurred include equipment replacement purchased through the Equipment Replacement Fund

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
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
Crew Forman/Irrigation Specialist	-	1.000	1.000	1.000	1.000
Golf Course Mechanic	1.000	1.000	1.000	1.000	1.000
Pro-Shop Assistant	1.500	1.610	1.515	1.515	1.000
Maintenance Worker	-	-	-	1.000	0.750
Senior Golf Associate	1.000	1.000	1.000	-	1.000
Equipment Operator	0.500	0.500	0.250	0.250	0.250
Golf Course Associate	1.110	1.257	1.002	0.850	1.250
Golf Course Attendant	0.750	0.750	0.461	-	-
Administrative Clerk	-	-	-	-	0.100
Assistant Director of Recreation	-	-	-	-	0.100
Director of Recreation	-	-	-	-	0.300
Office Manager	-	-	-	-	-
Administrative Specialist	-	-	-	-	0.100
Recreation Supervisor	-	-	-	-	0.250
Public Works Employees	0.081	0.081	0.090	0.090	0.090
	7.941	9.198	8.318	7.705	9.190

#### Full Time Equivalent Employees

The FY19 FTE allocations for the Town Docks and Par 3 Golf Course represent a re-allocation of certain administrative/maintenance personnel expenses that were previously fully contained in the Administration Program of the Recreation Enterprise Fund. The purpose of the re-allocation is to properly represent the support services provided to these now independent enterprise funds. The allocation is based on current staff support time and since FY19 is a transitional year, these allocations are expected to change in the future.

**Par 3 Golf Course Five Year Capital Improvement Plan  
FY2019 Budget**

EXPENDITURES			FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2019-2023
Item #	Description	Location	Carryover	Estimated	Estimated	Estimated	Estimated	Estimated	Total
<b>Recreation</b>									
<b>Par 3 Golf Course</b>									
	A/C Condenser Replacement	Clubhouse	\$ 20,000						\$ -
	Sealcoat/Stripe Parking Lot	Clubhouse	\$ 8,000						\$ -
	Ice/Water Dispenser	Clubhouse							\$ -
	Women's Restroom Tile Wainscoting	Clubhouse	\$ 2,322						\$ -
	Clubhouse Roof Repairs	Clubhouse	\$ 2,500						\$ -
	Fiber-optic cable rerouting	Clubhouse	\$ 8,262						\$ -
	Paint interior/exterior	Clubhouse					\$ 25,000		\$ 25,000
	Elevator Modernization	Clubhouse		\$ 75,000					\$ 75,000
	Southside Clubhouse Storage Improvemen	Clubhouse		\$ 2,500					\$ 2,500
	Outdoor Furniture	Clubhouse		\$ 19,300					\$ 19,300
	New Carpet in ProShop	Clubhouse		\$ 5,500					\$ 5,500
	Replace Exterior High Hats	Clubhouse			\$ 10,000				\$ 10,000
	Resurface Parking Lot	Clubhouse			\$ 15,000				\$ 15,000
	Refinish Limestone Front Steps	Clubhouse				\$ 7,000			\$ 7,000
	Refinish Restroom Floors	Clubhouse				\$ 7,000			\$ 7,000
									\$ -
	Synthetic Turf Replacement	Golf Course							\$ -
	Relevel 9 Black Tees	Golf Course	\$ 48,120		\$ 50,000	\$ 50,000			\$ 100,000
	Maintenance Building Roof	Golf Course		\$ 75,000					\$ 75,000
	Rebuild/Enlarge Putting Green	Golf Course		\$ 150,000					\$ 150,000
	Replace/Improve Signage	Golf Course		\$ 16,000					\$ 16,000
	10 New Golf Carts	Golf Course		\$ 60,000					\$ 60,000
	Range Ball Picker	Golf Course		\$ 3,500					\$ 3,500
	Renovate Irrigation System	Golf Course			\$ 33,500	\$ 33,500	\$ 33,500		\$ 100,500
									\$ -
	<b>Capital Improvement Program Expenditures</b>		<b>\$ 89,204</b>	<b>\$ 406,800</b>	<b>\$ 108,500</b>	<b>\$ 97,500</b>	<b>\$ 58,500</b>	<b>\$ -</b>	<b>\$ 671,300</b>
Year				FY2019	FY2020	FY2021	FY2022	FY2023	Total

REVENUES		FY2019	FY2020	FY2021	FY2022	FY2023	FY2019-2023
Source		Estimated	Estimated	Estimated	Estimated	Estimated	Total
Transfer from Reserves							\$ -
Mandel Foundation Grant							\$ -
Friends of Recreation							\$ -
M&I Reserve - Par 3 Golf Course		\$ 304,500	\$ 83,500	\$ 83,500	\$ 33,500	\$ -	\$ 505,000
M&I Reserve - Par 3 Clubhouse		\$ 102,300	\$ 25,000	\$ 14,000	\$ 25,000	\$ -	\$ 166,300
Financing							\$ -
Reserves							\$ -
Interest							\$ -
<b>Capital Improvement Program Revenues</b>		<b>\$ 406,800</b>	<b>\$ 108,500</b>	<b>\$ 97,500</b>	<b>\$ 58,500</b>	<b>\$ -</b>	<b>\$ 671,300</b>

NET COST		FY2019	FY2020	FY2021	FY2022	FY2023	FY2019-2023
(Surplus / (Deficit))		Estimated	Estimated	Estimated	Estimated	Estimated	Total
<b>Sub-Total - Net Cost</b>		<b>\$ -</b>					

# Town of Palm Beach



Self Insurance – Risk (501)



## SELF INSURANCE FUND (RISK MANAGEMENT) 501

**Mission:** This division exists to provide a safe and healthy work environment for all employees, and to minimize the adverse effects of unexpected losses. Ensuring that a Comprehensive Risk Management Program is in place that best protects the interests of the Town and its employees.

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

- Identify exposures and address resolutions
- Determine proper method for insurance coverage by analyzing options
- Manage claims in a manner that serves both the interests of the claimant, as well as the Town
- Apply a variety of approaches to control loss and improve personal safety through the following:
  - Safety Training, committees, bulletins, manual and handbook
  - Periodic safety inspections of Town facilities and property
  - Conducting motor vehicle report checks
  - Create various manuals and procedures as needed

### Revenue and Expense Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Projected	FY2019 Budget	% Change
<b>Revenues</b>						
Risk Funding	1,934,595	1,838,037	1,828,475	1,828,475	1,898,059	3.81%
Miscellaneous Revenue	362,660	277,275	-	150,000	-	0.00%
Interest on Investments	122,301	42,791	121,162	40,000	50,000	-58.73%
<b>TOTALS</b>	<b>2,419,556</b>	<b>2,158,103</b>	<b>1,949,637</b>	<b>2,018,475</b>	<b>1,948,059</b>	<b>-0.08%</b>
<b>Expenses</b>						
Salaries and Wages	99,568	100,616	129,276	110,000	102,068	-21.05%
Employee Benefits	428,043	579,854	757,245	700,000	593,123	-21.67%
Contractual	1,499,003	2,350,417	1,558,532	1,584,075	1,646,090	5.62%
Commodities	2,638	5,040	4,584	4,500	2,605	-43.17%
Capital Outlay						0.00%
Depreciation	2,759	2,758	-	-	2,758	100.00%
Transfer to Coastal (309)						0.00%
Other (Contingency)	-	-	3,000,000	-	3,000,000	0.00%
<b>TOTALS</b>	<b>2,032,011</b>	<b>3,038,685</b>	<b>5,449,637</b>	<b>2,398,575</b>	<b>5,346,644</b>	<b>-1.89%</b>
Total Revenues						
Over/(Under) Expenses	387,545	(880,582)	(3,500,000)	(380,100)	(3,398,585)	
Beginning Net Assets	8,071,236	8,458,781	7,578,199	7,578,199	7,198,099	
<b>ENDING NET ASSETS</b>	<b>8,458,781</b>	<b>7,578,199</b>	<b>4,078,199</b>	<b>7,198,099</b>	<b>3,799,514</b>	

### REVENUES

#### Risk Funding

Amount transferred from the general fund

#### Miscellaneous

Claim reimbursements received from insurance carriers

#### Interest on Investments

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

**EXPENSES****Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges. Additionally, the reporting of Risk Management moved from the Town Manager's Office to Human Resources in FY18. When this change occurred, the support services provided by the Administrative Assistant in the Town Manager's Office were eliminated and absorbed by the Risk Manager and existing staff in Human Resources. Therefore, 0.5 FTE will be eliminated in FY19.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

As of October 1, 2018, Florida statute relating to workers' compensation requires awareness training for public safety employees on Post-Traumatic Stress Disorder (PTSD). Funds have been allocated in this section for this unfunded mandate, in addition to the estimated market increase in property premiums.

**Commodities**

Professional development expenses have been reduced in this section

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Risk Manager	1.000	1.000	1.000	1.000	1.000
Human Resources Specialist	-	-	-	-	0.160
Administrative Assistant	-	-	-	0.500	-
Occupational Health Nurse	-	0.160	0.160	0.160	-
	1.000	1.160	1.160	1.660	1.160

# Town of Palm Beach



Self Insurance – Health (502)



**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.

**Revenue and Expense Summary**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
<b>Revenues</b>						
Employer Contributions	3,949,050	3,949,713	3,961,200	3,961,200	3,689,453	-6.86%
Employee Contributions	850,634	833,935	1,018,296	775,000	863,230	-15.23%
Miscellaneous Revenue	109,918	77,459	-	90,000	-	0.00%
Interest Income	77,293	34,534	45,000	10,000	45,000	0.00%
<b>TOTALS</b>	<b>4,986,895</b>	<b>4,895,640</b>	<b>5,024,496</b>	<b>4,836,200</b>	<b>4,597,683</b>	<b>-8.49%</b>
<b>Expenses</b>						
Salaries and Wages	69,123	67,766	77,819	60,000	73,344	-5.75%
Employee Benefits	4,092,252	4,378,522	4,908,065	4,200,000	4,403,491	-10.28%
Contractual	57,260	54,090	98,113	55,000	90,565	-7.69%
Commodities	1,791	2,780	2,103	2,000	2,193	4.28%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other (Contingency)	-	-	500,000	-	500,000	0.00%
<b>TOTALS</b>	<b>4,220,426</b>	<b>4,503,158</b>	<b>5,586,100</b>	<b>4,317,000</b>	<b>5,069,593</b>	<b>-9.25%</b>
Total Revenues						
Over/(Under) Expenses	766,469	392,482	(561,604)	519,200	(471,910)	
Beginning Net Assets	5,740,869	6,507,338	6,899,820	6,899,820	7,419,020	
<b>ENDING NET ASSETS</b>	<b>6,507,338</b>	<b>6,899,820</b>	<b>6,338,216</b>	<b>7,419,020</b>	<b>6,947,110</b>	

**REVENUES****Group Medical**

Group Medical includes Town and Employee contributions for health care expenses. Plan funding requirements are determined by experience and actuary analysis conducted by Willis of Florida.

**Interest Income**

This amount consists of interest earnings.

**EXPENSES****Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. Changes in FTE are a result of the elimination of one part-time Office Assistant position and reclassification of the Occupational Health Nurse as part of the reorganization of the Town's Occupational Health Clinic as approved in CRT0. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. It also include the Town-wide employee health insurance program.

**Contractual**

Includes professional and other contracted services and travel related to professional development/training. The reduction in this area is due to the elimination of physician services that resulted from the outsourcing of clinical services and a reallocation of training costs to commodities.

**Commodities**

Commodities include office supplies, membership dues and professional development.

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Director of Human Resources	0.100	0.100	0.100	0.100	0.100
Assistant Director of Human Resources	0.200	0.200	0.200	0.200	0.200
Office Asst II/OHC	0.125	0.125	0.125	0.125	-
Occupational Health & Wellness Nurse	-	0.170	0.170	0.170	-
Human Resources Coordinator	0.320	0.320	0.320	0.320	0.320
Human Resource Specialist	-	-	-	-	0.200
Human Resource Analyst	0.050	0.050	0.100	0.100	0.100
	0.795	0.965	1.015	1.015	0.920

# Town of Palm Beach



Equipment Replacement Fund (320)



**EQUIPMENT REPLACEMENT FUND (320)**

This fund was established to provide a means to replace capital and computer equipment, excluding enterprise fund equipment, when the end of its useful life has been reached.

Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to maintain. Depreciation is funded annually 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 fixed assets is calculated using the straight line method which takes replacement cost less anticipated salvage value divided by the expected useful life of the asset.

The established asset value threshold for inclusion in the Equipment Replacement Fund is: \$5,000 for fixed assets, and \$3,000 for computer assets.

**Depreciation Charges by Department  
FY2019**

<b>Department</b>	<b>Depreciation</b>
Information Systems	\$207,240
Town Clerk	855
Human Resources	457
Finance	3,854
Planning, Zoning and Building	102,330
Fire-Rescue	653,770
Police	666,898
Public Works	705,806
Coastal Fund	1,963
<b>Total Depreciation</b>	<b>\$2,343,173</b>

## Replacement Equipment - FY2019

Department	Cost
Human Resources	
ELI 280 12 Lead Resting ECG	\$7,000
Fire-Rescue	
Rescue Unit	282,000
Ford Explorer	35,000
Protective Gear	46,800
Honda Rancher 4x4	6,900
Police	
Vehicle Diagnostic System	3,200
Tire Changer	4,000
Police Patrol Pursuit SUV (3)	114,000
Guardian CrossMatch Live Scan Software and Printer	6,100
Speed Laser Gun	3,333
Public Works	
Ford F-750 Dump	77,543
Ford F-150	21,932
International Durastar (4)	364,660
Hyundai Forklift	25,200
Ford T250 Van	25,650
Ford Fusion	18,400
Recreation	
Tennis Court Roller	9,000
Tennis Service Maintenance Cart	15,000
Furniture and Fixtures for new Recreation Center	21,880
Information Systems	
Computer Equipment	546,659
<b>Total Equipment Replacement Expenditures</b>	<b>\$1,634,257</b>

## Revenue and Expense Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Projected	FY2019 Budget	% Change
<b>Revenues</b>						
Interest on Investments	146,385	55,998	120,000	20,000	100,000	-16.67%
Surplus Equipment Proceeds	16,636	15,535	30,000	250,000	50,000	66.67%
Advance Town-Wide Undergrounding	-	-	12,750,000	-	-	100.00%
Transfer from General and Other Funds	2,486,291	3,054,836	2,276,600	2,276,600	2,343,173	2.92%
<b>TOTALS</b>	<b>2,649,312</b>	<b>3,126,369</b>	<b>15,176,600</b>	<b>2,546,600</b>	<b>2,493,173</b>	<b>-83.57%</b>
<b>Expenses</b>						
Transfer to Underground Utility	-	-	2,000,000	-	-	-100.00%
Assessment Fund	-	-	-	-	130,670	-
Transfer to General Fund	-	-	-	-	-	-
Contractual	-	2,387	10,000	-	-	-100.00%
Advance to Town-Wide Undergrounding	-	-	12,750,000	-	-	-100.00%
Capital Outlay - Equipment	1,300,548	2,349,720	2,065,736	1,984,736	1,087,598	-47.35%
Capital Outlay - IS Equipment	186,186	110,499	915,160	457,443	546,659	-40.27%
<b>TOTALS</b>	<b>1,486,734</b>	<b>2,462,606</b>	<b>17,740,896</b>	<b>2,442,179</b>	<b>1,764,927</b>	<b>-90.05%</b>
Total Revenues Over/(Under) Expenses	1,162,578	663,763	(2,564,296)	104,421	728,246	
Contingency	-	-	(500,000)	-	(500,000)	
Non Operating Rev/Exp	367,207	-	-	-	-	
Beginning Investment in Capital Assets	9,594,911	9,510,747	9,918,870	9,918,870	9,918,870	
Beginning Unrestricted Net Assets	13,304,714	14,918,663	15,889,600	15,889,600	15,994,021	
<b>ENDING NET ASSETS</b>	<b>24,429,410</b>	<b>25,093,173</b>	<b>22,744,174</b>	<b>25,912,891</b>	<b>26,141,137</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

**Advance Town-Wide Undergrounding**

Return to the Equipment Replacement Fund of the Advance to the Town-Wide Underground Fund

**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

**EXPENSES****Transfer to Underground Utility Assessment Fund**

This transfer represents funding for the Internal Financing Plan approved by Town Council on August 14, 2012 for neighborhood projects

**Transfer to General Fund**

Transfer of previously accumulated depreciation funds on assets that will not be replaced

**Contractual**

Moving services for auction

**Advance to Town-Wide Undergrounding**

Transfer from the Equipment Replacement Fund to the Town-Wide Underground Fund

**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

# Town of Palm Beach



Employees Retirement System (600)



**RETIREMENT FUND**

The Town provides pension benefits for General Employees, Police Officers and Firefighters. Approximately 290 active employees and 418 retirees are covered by the three Plans.

The Town of Palm Beach Retirement System Board of Trustees is responsible for the administration of all of the Town’s pension assets and retirement programs. An outside pension consultant serves the board as retirement system administrator. Details of the pension benefits are outlined later in this section.

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 pensionable earnings.

Benefit Group	Defined Benefit Plan	401(a) Defined Contribution Plan			
	Employee Contribution	Mandatory Contribution		Voluntary Contribution (post tax)	
		Employee	Employer*	Employee	Employer
General Employees	3.5%	3%	3%	Voluntary up to the maximum allowable under IRS regulations	Up to 2.0%
Lifeguard Employees	3.5%	3%	3%		Up to 2.0%
Firefighters	10% Variable				
Police Officers	10% Variable				

The Retirement Board approved lowering the actuarial investment assumption of 7.5% to 7% in incremental steps. The changes became effective with the September 30, 2016 actuarial report. The Town Council amended General Employee and Lifeguard benefits as of May 1, 2017 and the Union Firefighters as of September 1, 2017.

The FY19 actuarially determined contribution to the defined benefit plan totals \$9,631,447. Due to concerns about the rising unfunded liability in the pension fund, a new policy was adopted that would require annual appropriations of the annual required contribution plus \$5,420,000 to be capped at \$16 million. The transfer in FY18 was made up of the budgeted \$4,759,016, a supplemental contribution in FY17 of \$300,000 using the DC savings and forfeiture funds, and \$360,984 in excess contributions made in FY17 and FY18 over the annual required contribution totaling \$5,420,000. In order to fund the \$4,759,016 in FY18, The Town Council approved a transfer of \$3,500,000 from the General Fund reserves, FY18 budget cuts of \$1,200,000 and \$59,016 from property taxes. In FY19, the full \$5,420,000 is funded through the budget without any transfers from reserves. We are recommending a reduction in the UAAL amortization period from 25 years to 15 years. This change will increase the Town’s contribution by \$1,440,000 and is included in the FY19 budget.

The Town began contributing the entire contribution in October of each fiscal year beginning in FY17. This early contribution allows for a reduction for interest savings due to the earlier than expected payment timing.

The actuarial determined employer contribution history for the defined benefit pension and the excess and extraordinary contributions for the last five years is shown on below:

Actuarially Determined Employer Contribution	FY2015	2016	2017	2018	2019
General	\$1,856,320	\$1,908,865	\$2,414,960	\$2,881,982	\$3,041,335
Lifeguards	152,086	157,411	163,443	181,145	191,588
Police	2,144,661	2,233,214	2,832,558	2,870,523	2,936,040
Fire-Rescue	2,223,585	2,285,579	2,676,124	3,262,296	3,462,484
<b>Total</b>	<b>\$6,376,652</b>	<b>\$6,585,069</b>	<b>\$8,087,085</b>	<b>\$9,195,946</b>	<b>\$9,631,447</b>
Excess Contributions	-	-	236,695	124,289	-
Extraordinary Contributions	-	-	2,800,000	4,759,016	5,420,000
<b>Total Town Contributions</b>	<b>\$6,376,652</b>	<b>\$6,585,069</b>	<b>\$11,123,780</b>	<b>\$14,079,251</b>	<b>\$15,051,447</b>

The Town's total contribution for the defined benefit and defined contribution plans for FY18 and FY19 is shown below: The FY19 DB contribution is net the early payment interest savings.

Town Retirement Contributions	FY2018	FY2019	Change	% Change
General Employees DB	\$2,997,898	\$2,937,426	(\$60,472)	-2.02%
Lifeguards DB	188,431	185,042	(\$3,389)	-1.80%
Police DB	2,870,523	2,835,728	(\$34,795)	-1.21%
Fire-Rescue DB	3,263,383	3,344,186	\$80,803	2.48%
Total DB Contribution	\$9,320,235	\$9,302,382	(\$17,853)	-0.19%
DC Contributions	\$630,774	\$601,882	(\$28,892)	-4.58%
Total Town DB And DC Contribution	\$9,951,009	\$9,904,264	(\$46,745)	-0.47%

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

As of Fiscal Year End	FY2013	FY2014	FY2015	FY2016	FY2017
General Employees	81.30%	82.00%	75.10%	74.10%	72.20%
Lifeguards	64.20%	65.20%	63.90%	64.00%	63.10%
Police	73.50%	73.00%	70.20%	68.60%	68.60%
Fire-Rescue	68.10%	68.30%	66.20%	62.60%	61.80%

Based on recent pension changes, the Town no longer provides a DC plan for public safety employees. For General Employees and Lifeguards, the new plan was modified and now the Town contributes a mandatory match of 3% and an optional match of 2% to the Defined Contribution (DC) plan. Total employer

DC Contributions	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
General	\$756,792	\$817,696	\$684,688	\$621,996	\$593,145
Lifeguards	12,410	14,850	10,357	8,778	8,737
Police	294,148	287,545	0	0	0
Fire-Rescue	154,893	153,963	69,824	0	0
<b>Total</b>	<b>\$1,218,243</b>	<b>\$1,274,054</b>	<b>\$764,869</b>	<b>\$630,774</b>	<b>\$601,882</b>

The table below shows the breakdown in costs between Normal Cost and the amortization of the UAAL by benefit tier (Plan B and Legacy), for the plan as a whole and each employee group. A small number of grandfathered employees continue to accrue benefits under the legacy plan and their normal cost is included in the legacy plan below.

<b>Actuarially Determined Contribution Breakdown by Benefit Tier</b>					
<b>Valuation Date: September 30, 2017</b>					
	<b>Total Plan</b>	<b>General</b>	<b>Ocean Rescue</b>	<b>Police</b>	<b>Firefighters</b>
<b>Participants</b>	<b>290</b>	<b>174</b>	<b>4</b>	<b>54</b>	<b>58</b>
<b>Total Plan</b>					
<b>Employer Normal Cost</b>	7.95%	6.65%	7.42%	9.91%	9.75%
<b>Amortization of UAAL</b>	41.35%	20.00%	100.84%	62.76%	78.90%
<b>Total</b>	49.30%	26.65%	108.26%	72.67%	88.65%
<b>Town Contribution</b>	<b>\$ 9,631,447</b>	<b>\$3,041,335</b>	<b>\$ 191,588</b>	<b>\$ 2,936,040</b>	<b>\$ 3,462,484</b>
<b>Plan B - Ongoing Plan</b>					
<b>Employer Normal Cost</b>	7.69%	6.33%	7.42%	9.55%	9.75%
<b>Amortization of UAAL</b>	0.51%	0.49%	0.36%	0.48%	0.59%
<b>Total</b>	8.20%	6.82%	7.78%	10.03%	10.34%
<b>Town Contribution</b>	<b>\$ 1,601,171</b>	<b>\$ 778,308</b>	<b>\$ 13,768</b>	<b>\$ 405,236</b>	<b>\$ 403,859</b>
<b>Plan A - Legacy Plan</b>					
<b>Employer Normal Cost</b>	0.26%	0.32%	0.00%	0.36%	0.00%
<b>Amortization of UAAL</b>	40.84%	19.51%	100.48%	62.28%	78.31%
<b>Total</b>	41.10%	19.83%	100.48%	62.64%	78.31%
<b>Town Contribution</b>	<b>\$ 8,030,276</b>	<b>\$2,263,027</b>	<b>\$ 177,820</b>	<b>\$ 2,530,804</b>	<b>\$ 3,058,625</b>
<b>Legacy cost</b>	83.4%	74.4%	92.8%	86.2%	88.3%

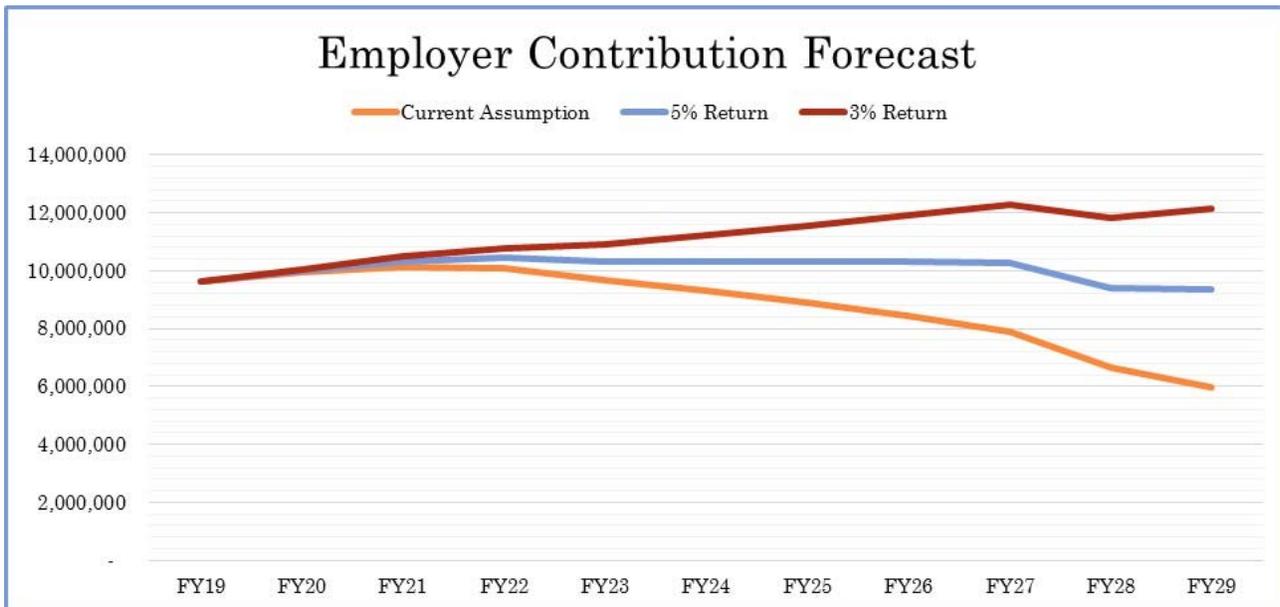
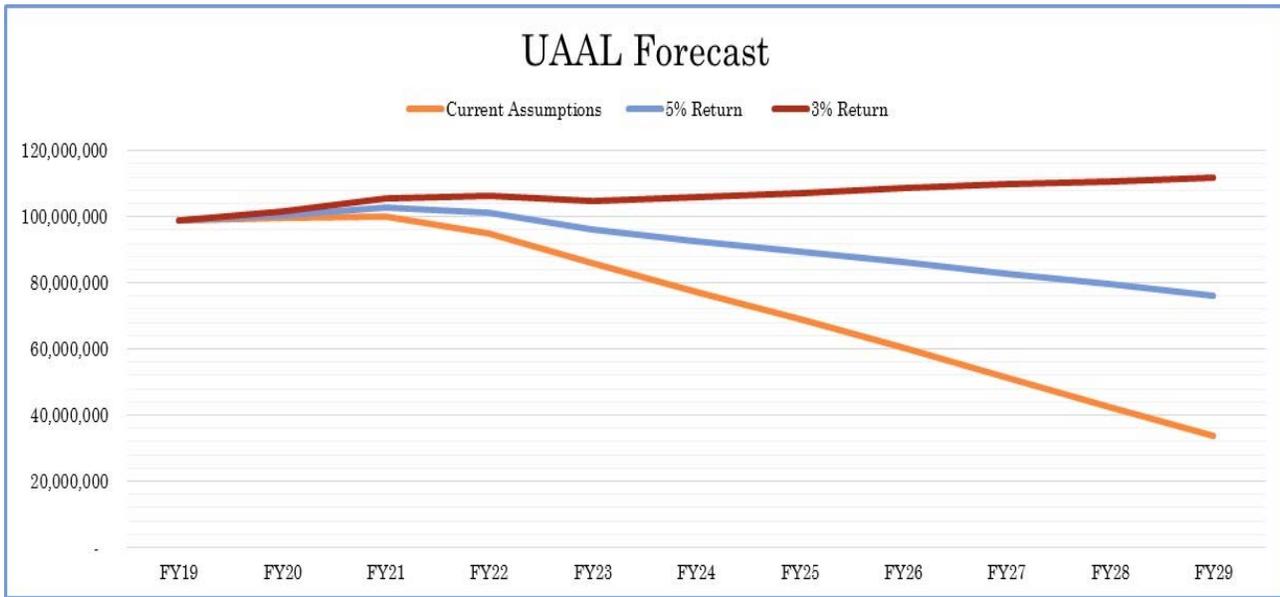
The Town Council has committed to lowering the investment return assumption from the current 7.3% to 7% by .1% per year. As of the September 30, 2017 valuation date, the cost to lower the assumption to 7% immediately would increase the Town Contribution for FY19 by \$674,955 and increase the UAAL by \$11,092,789. The details are shown in the chart below.

	<b>Total Plan</b>
<b>Current Rate of 7.3%</b>	
<b>Employer Normal Cost</b>	7.95%
<b>Amortization of UAAL</b>	41.35%
<b>Total</b>	49.30%
<b>Town Contribution</b>	<b>\$ 9,631,447</b>
<b>UAAL</b>	<b>\$ 98,995,141</b>
<b>Funded Ratio</b>	68.90%
<b>Assumption Change to 7%</b>	
<b>Employer Normal Cost</b>	8.70%
<b>Amortization of UAAL</b>	44.06%
<b>Total</b>	52.76%
<b>Town Contribution</b>	<b>\$ 10,306,402</b>
<b>UAAL</b>	<b>\$ 110,087,930</b>
<b>Funded Ratio</b>	66.60%
<b>Difference</b>	
<b>Town Contribution</b>	<b>\$ 674,955</b>
<b>UAAL</b>	<b>\$ 11,092,789</b>
<b>Funded Ratio</b>	-2.30%

### UAAL and Employer Contribution Forecast

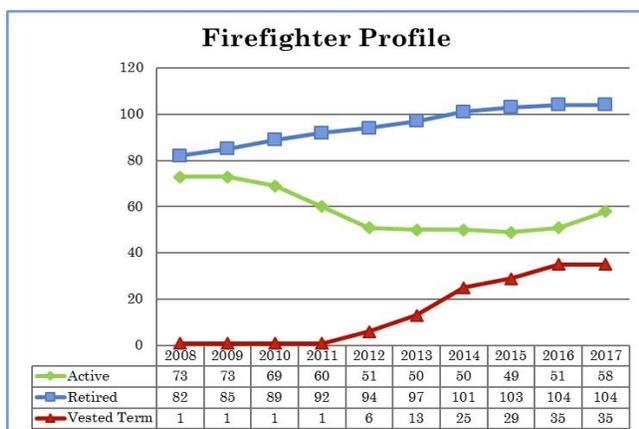
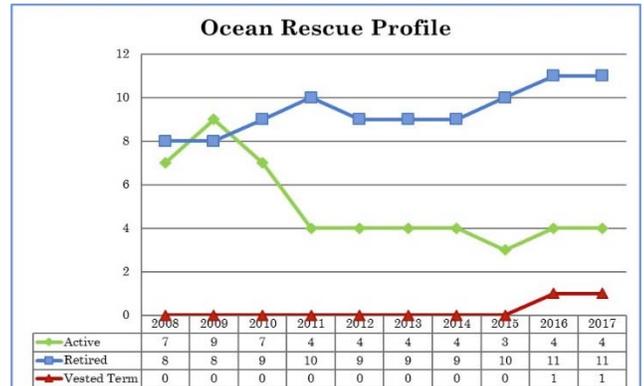
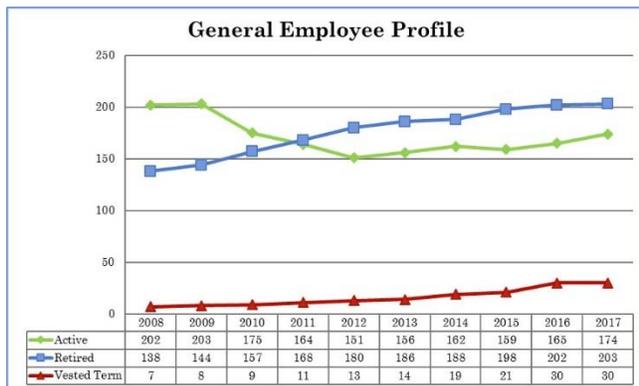
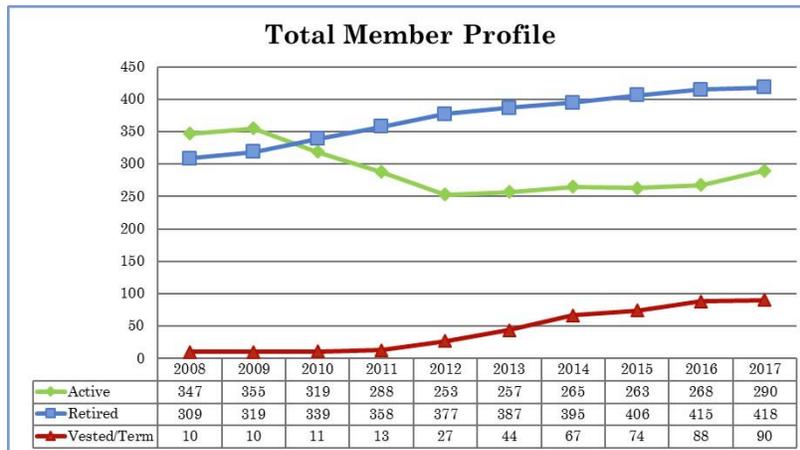
A ten-year forecast of the Unfunded Actuarial Accrued Liability (UAAL) and Employer Contribution has been prepared by the actuary. The current assumptions include the reduction in investment return by .1% per year from 7.3% used in the September 30, 2017 Actuarial Valuation Report to 7.0% as of September 30, 2020 and the payroll growth assumption is assumed to decrease by .25% per year from 3.00% used in the September 30, 2017 report to 2.75% as of September 30, 2018. The impact of the General and Ocean Rescue benefit changes are included in the charts below.

This forecast was stress tested using an estimated actual return on the market value of assets of 5% per year and 3% per year. The results are shown on the following charts for UAAL and Employer Contribution.



### Demographic Information

The following charts depict the System membership (Active, Retired and Vested Terminated Members) for the past 10 years. The first chart shows the total membership for all three funds. It is followed by charts depicting the membership for each separate benefit group. Information is extracted from the September 30, 2017 Actuarial Report.



## Summary of Defined Benefit Plan Provisions

**Grandfathered Benefits:** The benefits consist of the old defined benefit plan (Plan A - see below) including future accruals in Plan A for employees that were eligible to retire on or before May 1, 2012 (grandfather).

**Plan A Benefits:** The accrued benefits prior to May 1, 2012 in the old defined benefit plan (frozen benefits).

**Plan B Benefits:** The accrued benefits on and after May 1, 2012 in the new hybrid pension plan.

### Normal Retirement:

#### ELIGIBILITY

##### Plan A

- I. *General:* 30 or more years of service, regardless of age; or age 55 with 10 or more years of service
- II. *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.
- III. *Police 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.
- IV. Immediate vesting was granted to all employees who on May 1, 2012, were active contributing plan participants

##### Plan B

- I. *General and Ocean Rescue:* Age 62 with 10 or more years of service if employed or participating in DROP on May 1, 2017. If not employed or participating in DROP on May 1, 2017, retirement eligibility age is 65 with 10 or more years of service. Employees hired after May 1, 2017 are eligible to retire at age 62 with 10 or more years of service.
- II. *Police and Firefighters:* Age 56 with 10 or more years of service

#### PENSION AMOUNT

##### Plan A

- I. *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.
- II. *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.
- III. *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

- I. *General and Ocean Rescue:* The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. Average final compensation multiplied by 1.25% per year of credited service from May 1, 2012, through April 30, 2017 and multiplied by 1.70% per year after May 1, 2017.

- II. *Police and Firefighters*: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. Average final compensation multiplied by 1.25% per year of credited service from May 1, 2012 through September 30, 2016. Average final compensation multiplied by 2.75% per year of credited service after October 1, 2016.

Members can elect an optional survivorship benefit with an actuarial reduction in benefit.

**Average Final Compensation:**

**Plan A**

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

**Plan B**

Average annual compensation after April 30, 2012, is the average of the final 5 years of credited service.

**DROP Retirement: Both Plan A and Plan B**

**Eligibility** - Same as Normal Retirement. Participation must be terminated within 5 years of DROP commencement.

**Pension Amount**

*General and Ocean Rescue*: 100% of member's accrued benefit at the date of election to participate in DROP. Grandfathered General and Ocean Rescue employees: 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.

The rate of return credit for the DROP and Share accounts is calculated based on a five year trailing average annual return of the plan, and applied to the DROP and Share balances at the end of each quarter on the average daily balance for the quarter.

**Early Retirement (General Employees Only):**

**ELIGIBILITY**

**Plan A**

Age 50 with 10 or more years of credited service based on a monthly reduction from normal retirement date as explained below.

**Plan B**

Early retirement at age 60 with 10 or more years of credited service, based on a monthly reduction from normal retirement date as explained below.

**PENSION AMOUNT**

**Plan A and Plan B**

Computed as a normal retirement benefit but reduced 6/10 of 1% (3/10 of 1% if service credit is 20 or more years) for each month early retirement precedes the member's normal retirement date.

**Deferred Retirement (Vested Termination Benefit): 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 Plan A frozen benefit, or Plan B 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:* Payment of sixty percent of the monthly average final compensation (greater of Plan A or B); or if the member retires prior to attaining the age for normal retirement, the amount of the monthly pension shall be computed as if the member has continued to accrue credited service until the date the member would have attained the age for normal retirement provided that the member has been in receipt of the disability benefit for at least five years.

*Police Officers and Firefighters:* Payment of sixty percent of the monthly average final compensation (greater of Plan A or B); or if the member retires prior to attaining the age for normal retirement, the amount of the monthly pension shall be computed as if the member has continued to accrue credited service until the date the member would have attained the age for normal retirement provided that the member has been in receipt of the disability benefit for at least five years.

**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 a payment of 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 retirement occurs after September 30, 1990.

**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 for 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 or service in the military.

**PROGRAM: EMPLOYEES RETIREMENT FUND 600****Revenue and Expense Summary**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Projected	FY2019 Budget	% Change
<b>Revenues</b>						
Employer Contributions	6,876,923	8,087,085	9,320,235	9,320,235	9,302,382	-0.19%
Employee Contributions	541,133	963,708	755,000	755,000	1,100,000	45.70%
Gain/(Loss) on Investments	13,245,794	21,560,864	14,886,649	14,000,000	15,897,876	6.79%
Miscellaneous	13,310	3,309	2,500	68,111	2,500	0.00%
Interest on Investments	1,368,443	1,016,043	1,750,000	1,200,000	1,100,000	-37.14%
Transfer from General Fund		2,800,000	4,759,016	4,759,016	6,860,000	44.15%
<b>TOTALS</b>	<b>22,045,603</b>	<b>34,431,009</b>	<b>31,473,400</b>	<b>30,102,362</b>	<b>34,262,758</b>	<b>8.86%</b>
<b>Expenses</b>						
Salaries and Wages	51,772	51,803	52,910	52,910	48,283	-8.75%
Employee Benefits	25,804	27,363	29,558	29,558	21,480	-27.33%
Contractual	18,721,839	18,539,911	20,272,050	20,000,000	19,770,659	-2.47%
<b>TOTALS</b>	<b>18,799,415</b>	<b>18,619,077</b>	<b>20,354,518</b>	<b>20,082,468</b>	<b>19,840,422</b>	<b>-2.53%</b>
Total Revenues Over/(Under)						
Expenses	3,246,188	15,811,932	11,118,882	10,019,894	14,422,336	
Beginning Net Assets	190,764,500	194,010,688	209,822,620	209,822,620	219,842,514	
<b>ENDING NET ASSETS</b>	<b>194,010,688</b>	<b>209,822,620</b>	<b>220,941,502</b>	<b>219,842,514</b>	<b>234,264,850</b>	

**REVENUES****Employer Contributions**

The employer contributions are actuarially determined for the hybrid pension plan

**Employee Contributions**

Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate

**Gain/(Loss) on Investments**

Estimated gains on the sale of equities. Projections reflect the 7.3% return assumption for the fund.

**Interest on Investments**

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

**Transfer from General Fund**

Extraordinary transfer from General Fund Fund Balance to improve the unfunded status

**EXPENSES****Salaries and Wages**

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program.

**Contractual**

This line item reflects anticipated pension payments and operating costs

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Finance Director	0.024	0.100	0.100	0.100	0.100
Assistant Finance Director	0.019	0.025	0.025	0.025	0.025
Accounting Supervisor	0.023	0.050	0.050	-	-
Budget Analyst	-	-	-	0.050	0.050
Accounting Specialist II	-	-	-	0.200	-
Accounting Technician	0.012	0.012	0.012	0.012	0.036
Director of Human Resources	0.024	0.024	0.024	0.024	0.024
Human Resources Specialist	0.370	0.375	0.375	0.375	0.375
Payroll Specialist	0.231	0.200	0.200	-	-
	0.703	0.786	0.786	0.786	0.610



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# Town of Palm Beach



Health Insurance Trust (610)



**PROGRAM: HEALTH INSURANCE TRUST 610****Revenue and Expense Summary**

	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Budget</b>	<b>FY2018 Projected</b>	<b>FY2019 Budget</b>	<b>% Change</b>
<b>Revenues</b>						
Town Funding	1,180,000	1,339,000	960,000	960,000	435,383	-54.65%
Retiree Funding	1,235,489	1,274,701	1,184,835	1,184,835	1,450,000	22.38%
Medicare Reimbursement	82,497	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	48,068	-	0.00%
Gain/(Loss) on Investments	1,725,040	2,755,082	500,000	500,000	2,000,000	300.00%
<b>TOTALS</b>	<b>4,223,026</b>	<b>5,368,783</b>	<b>2,644,835</b>	<b>2,692,903</b>	<b>3,885,383</b>	<b>46.90%</b>
<b>Expenses</b>						
Salaries and Wages	69,666	69,666	80,986	75,000	82,433	1.79%
Employee Benefits	2,273,268	2,273,268	2,048,557	2,000,000	3,038,769	48.34%
Contractual	107,724	107,724	87,627	87,000	99,064	13.05%
Commodities	281	281	300	300	324	8.00%
<b>TOTALS</b>	<b>2,450,939</b>	<b>2,450,939</b>	<b>2,217,470</b>	<b>2,162,300</b>	<b>3,220,590</b>	<b>45.24%</b>
Total Revenues						
Over/(Under) Expenses	1,772,087	2,917,844	427,365	530,603	664,793	
Beginning Net Assets	26,629,096	28,401,183	31,319,027	31,319,027	31,849,630	
<b>ENDING NET ASSETS</b>	<b>28,401,183</b>	<b>31,319,027</b>	<b>31,746,392</b>	<b>31,849,630</b>	<b>32,514,423</b>	

**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 FY2019 projected budget for Retiree Funding is based on trending and actual contributions for FY2018

**Medicare Reimbursements**

Medicare reimbursements are paid to the Town through the Retiree Drug Subsidy (RDS) program

**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 salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. Changes in FTE are a result of the elimination of one part-time Office Assistant position and reclassification of the Occupational Health Nurse as part of the reorganization of the Town's Occupational Health Clinic as approved in CRTO. The budget includes pay for performance increases and the proposed increase in the ranges.

**Employee Benefits**

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. This fund also accounts for the Town-wide retiree health insurance program.

**Contractual**

Includes professional and other contracted services. Money was added for actuarial services associated with the OPEB trust.

**Commodities**

Commodities include office supplies

Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Director of Human Resources	0.100	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
Occupational Health Nurse	-	0.170	0.170	0.170	-
Human Resource Coordinator	0.330	0.330	0.330	0.330	0.330
Human Resource Specialist	-	-	-	-	0.200
Human Resource Analyst	0.050	0.050	0.100	0.100	0.100
	0.730	0.900	0.950	0.950	0.980

# TOWN OF PALM BEACH

Special Town Council on: July 9, 2018

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## Section of Agenda

### TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY19 BUDGET

#### Agenda Title

**RESOLUTION NO. 082-2018** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Approving a Proposed Operating Millage Rate of 3.2037 for the Tentative Fiscal Year 2019 Budget; Approving the Computed Rolled Back Millage Rate of 2.9857 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 2019 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.

#### Presenter

Kirk W. Blouin, Town Manager

#### ATTACHMENTS:

- **Resolution No. 082-2018**

# Town of Palm Beach



Resolution No. 082-2018

**RESOLUTION NO. 082-2018**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 3.2037 FOR THE TENTATIVE FISCAL YEAR 2019 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 2.9857 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 2019 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 2019 commencing on October 1, 2018; and

**WHEREAS**, the Town Council met on July 9, 2018, 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 2019 commencing on October 1, 2018, 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 3.2037 necessary to provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2019 General Fund Budget is hereby approved.

**Section 3.** The computed rolled-back millage rate of 2.9857 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 13, 2018, 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 20, 2018 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 9th day of July 2018.

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Gail L. Coniglio, Mayor

ATTEST:

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Kathleen Dominguez, Town Clerk

# TOWN OF PALM BEACH

Special Town Council on: July 9, 2018

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## Section of Agenda

TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY19 BUDGET

## Agenda Title

**RESOLUTION NO. 083-2018** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending the Town of Palm Beach Master Fee Schedule by Increasing the Lien Search Fees, Voluntary Identification Card Fee, Valet Parking Permit Fee, Special Pickup Fees, and Right of Way Permit Fees; and Providing an Effective Date.

## Presenter

Jane Le Clainche, Director of Finance

## ATTACHMENTS:

- **Resolution No. 083-2018**

# Town of Palm Beach



Resolution No. 083-2018

**RESOLUTION NO. 083-2018**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING THE TOWN OF PALM BEACH MASTER FEE SCHEDULE BY INCREASING THE LIEN SEARCH FEES, VOLUNTARY IDENTIFICATION CARD FEE, VALET PARKING PERMIT FEE, SPECIAL PICKUP FEES, AND RIGHT OF WAY PERMIT FEES; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the fees for lien searches, voluntary identification cards, valet parking permits, special pickup fees, and right of way permit fees should be increased to reflect the cost of administration.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, AS FOLLOWS:

Section 1. The foregoing recitals are hereby ratified and confirmed.

Section 2. The Mater Fee Schedule is modified as shown in the table below:

<b>Fee Description</b>	<b>Current Fee</b>	<b>Proposed Fee</b>
Lien Search Fee	\$ 35.00	\$ 75.00
Lien Search Fee - Expedited	\$ 100.00	\$ 150.00
Voluntary ID Card Fee	\$ 15.00	\$ 20.00
Valet Parking Permit Fees	\$ 300.00	\$ 400.00
Special Pick-up 1/4 Truck	\$ 88.00	\$ 105.60
Special Pick-up 1/2 Truck	\$ 176.00	\$ 211.20
Special Pick-up 3/4 Truck	\$ 264.00	\$ 316.80
Special Pick-up Full Truck	\$ 350.00	\$ 420.00
Private Lateral Locates	\$ -	\$ 250.00
Cap-off and connection fee	\$ -	\$ 300.00
<b>Right of Way Permit Fees</b>		
Abandonment of Streets Rights of Way & Easements Application	\$ 1,000.00	\$ 1,200.00
<b>Construction Parking - Metered Spaces (Excludes Worth Avenue)</b>		
Per Vehicle (3 Vehicles maximum)	\$ 40.00	\$ 48.00
Per Month (3 Vehicles maximum)	\$ 880.00	\$ 1,056.00
<b>Construction Parking - Mid-Town Beach and Phipps Ocean Park</b>		
Per Vehicle (3 Vehicles maximum)	\$ 40.00	\$ 48.00
Per Month (3 Vehicles maximum)	\$ 880.00	\$ 1,056.00
<b>Construction Parking - Non-Metered Spaces (Excludes Worth Avenue)</b>		
Up to 3 days per vehicle (3 vehicles maximum)	\$ 150.00	\$ 180.00
4 or more days, per vehicle per day	\$ 30.00	\$ 36.00
Per Month Per Vehicle	\$ 450.00	\$ 540.00
<b>Construction Parking - Non-Metered Spaces Additional Permits (Excludes Worth Avenue)</b>		
During 3 week close-out period, per vehicle per week	\$ 75.00	\$ 90.00
Owners Permit, per month 1 vehicle maximum	\$ 75.00	\$ 90.00
<b>Construction Parking - Worth Avenue Only</b>		
Per space per month or any lesser period (2 spaces max, active loading/unloading and essential construction activities only)	\$ 300.00	\$ 360.00
<b>Driveway Approach, Use, and Excavation Permit Fees</b>		
Driveway Approach, up to 20 lineal ft width	\$ 150.00	\$ 180.00
Driveway Approach, 20+ lineal ft, per lineal ft	\$ 3.00	\$ 3.60
ROW Use, up to 3 days	\$ 150.00	\$ 180.00
ROW Use 4 or more days, per day	\$ 30.00	\$ 36.00
ROW Use, per month	\$ 450.00	\$ 540.00
ROW Excavation, up to 3 days	\$ 150.00	\$ 180.00
ROW Excavation, 4 or more days, per day until ROW is completely restored to original or better condition	\$ 30.00	\$ 36.00

Section 3. This Resolution shall become effective as of October 1, 2018.

**PASSED AND ADOPTED** in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_  
Gail L. Coniglio, Mayor

ATTEST:

\_\_\_\_\_  
Kathleen Dominguez, Town Clerk



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# TOWN OF PALM BEACH

Special Town Council on: July 9, 2018

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## Section of Agenda

TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY19 BUDGET

## Agenda Title

**RESOLUTION NO. 084-2018** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Amending Recreation Department Fees for Fiscal Year 2019 and Granting Authority to the Director of Recreation to Modify Daily Tennis and Golf Fees, when Necessary, to Maximize Revenue During Underused Periods.

## Presenter

Beth Zickar, Director of Recreation

## ATTACHMENTS:

- **Resolution No. 084-2018**

# Town of Palm Beach



Resolution No. 084-2018

# TOWN OF PALM BEACH

Information for Town Council Meeting on: July 9, 2018

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To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Beth Zickar, Director of Recreation

Re: Fiscal Year 2019 Recreation Department Fee Schedule  
**Resolution No. 084-2018**

Date: June 19, 2018

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## **STAFF RECOMMENDATION**

Staff recommends the approval of Resolution No. 084-2018, amending the Recreation Department fees as outlined in Exhibits I – IV, and granting authority to the Recreation Director to modify daily tennis and golf fees, when necessary, to fill underutilized times and promote specials to attract new players.

## **GENERAL INFORMATION**

### **Fee Schedule**

The proposed fee schedule for FY 2019 includes charges for the Town Docks, Par 3 Golf Course, Recreation Center and Tennis Centers. The fee schedule recommendations were reviewed by the Recreation Advisory Commission (RAC) at their April 4, 2018, special meeting and were unanimously supported.

### Docks

Staff is recommending dockage rate increases for annual and transient customers. The overall increases should not affect our place in the market as the attached rate survey demonstrates.

### Golf

Staff is recommending the creation of a weekend and holiday rate. These higher rates will be charged on Friday, Saturday and Sunday and on all holidays. Additional fee modifications include the creation of an Off Season Pass Program and the increase in the rental club fee. These recommendations were all contained within the Comprehensive Review of Town Operations and recommended by the Town Council for implementation. In addition, fee adjustments have been made to round the final cost of play to the closest \$.25 after tax is applied to the purchase. This change will reduce the time staff spends traveling to the bank to acquire change.

Recreation Center

Staff has recommended the creation of a Maintenance & Improvement Fund for the Recreation Center. A separate reserve to cover costs associated with non-routine maintenance and improvement projects would assist in ensuring funds are available to support capital improvement projects and unanticipated maintenance projects. A minimal charge of \$1.00 for a single day/drop-in registration and a \$5.00 fee for a multi-class enrollment is being recommended. This fee was contained within the CROTO and recommended by the Town Council for implementation.

Tennis Centers

The proposed fee schedule for tennis operations for fiscal year 2019 includes an increase in all daily fees by \$.50 and the Play Pass by \$6.00 This recommendation was contained within the CROTO and recommended by the Town Council for implementation.

**Fee Surveys**

Annual surveys of similar municipal and privately owned public facilities were completed to compare rates to those we charge at our service centers. The golf course rates remain at the top of the market for similar size facilities and less than a majority of championship courses. Fees for the tennis centers remain competitive with tennis centers throughout the area. Rates for dockage at the Town Docks remain competitive. The rates shown for the local marinas are rack rates.

**Authorization to Modify Fees**

Staff is requesting authorization to modify fees, when necessary, to maximize play at the golf course and tennis facilities. This request is consistent with requests that have been made and approved over the last several years. This strategy would be used to fill underutilized court times, tee times and to promote new play opportunities during non-peak times. Special offers would be used only when necessary and will be consistent with industry practices.

**TOWN ATTORNEY REVIEW**

This is a standard resolution in a form approved by the Town Attorney for legal form and sufficiency.

Attachments

- cc: John C. Randolph, Town Attorney
- Jay Boodheshwar, Deputy Town Manager
- Jane Le Clainche, Director of Finance
- Rod Gardiner, Assistant Director of Recreation
- Tony Chateauvert, Golf Course Manager
- Mike Horn, Dockmaster
- Recreation Advisory Commission

**RESOLUTION NO. 084-2018**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING RECREATION DEPARTMENT FEES FOR FISCAL YEAR 2019 AND GRANTING AUTHORITY TO THE DIRECTOR OF RECREATION TO MODIFY DAILY TENNIS AND GOLF FEES, WHEN NECESSARY, TO MAXIMIZE REVENUE DURING UNDERUSED PERIODS.**

**WHEREAS**, the Town of Palm Beach conducted their annual evaluation of the fee schedule for the Recreation Department facilities; and

**WHEREAS**, staff has made recommendations to amend fees at the Town Docks, the Recreation Center, the Tennis Centers and the Par 3 Golf Course; and

**WHEREAS**, the Recreation Advisory Commission supported the recommendation at its April 4, 2018 meeting.

NOW, THEREFORE, 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 – IV, incorporated by reference as part of this resolution are hereby adopted.

Section 2: The Director of Recreation is authorized to modify daily tennis and golf fees when necessary, to fill underutilized times and promote specials in an attempt to attract 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 9th day of July, 2018.

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Gail L. Coniglio, Mayor

ATTEST:

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Kathleen Dominguez, Town Clerk

**Recreation Department - FY 2019 Proposed Fee Schedule**  
**Exhibit I - Town Docks**

Fees charged are based on vessel size or slip size, whichever is greater.

Annual Lease (December 1 - November 30)															
Slip Size	Approved FY 2018					Utility Fee	Grand Total w/One Cord	Recommended FY 2019					Utility Fee	Grand Total w/One Cord	
	Per Foot	M&I Fee Per Foot	Total Per Foot Fee	Total at Slip Size	Shore Power	Cost per Slip	Grand Total for Lease and Electric Utility Fee Per Slip	Slip Size	Per Foot	M&I Fee Per Foot	Total Per Foot Fee	Total at Slip Size	Cost per Slip	Grand Total for Lease and Electric Utility Fee Per Slip	
50	\$ 1.10	\$ 0.01	\$ 1.11	\$ 20,257.50	100 amp single phase	\$405.15	\$ 20,662.65	50	\$ 1.19	\$ 0.01	\$ 1.20	\$ 21,900.00	\$ 438.00	\$ 22,338.00	
60	\$ 1.10	\$ 0.01	\$ 1.11	\$ 24,309.00	100 amp single phase	\$486.18	\$ 24,795.18	60	\$ 1.19	\$ 0.01	\$ 1.20	\$ 26,280.00	\$ 535.60	\$ 26,815.60	
80	\$ 1.17	\$ 0.01	\$ 1.18	\$ 34,456.00	100 amp single phase	\$689.12	\$ 35,145.12	80	\$ 1.26	\$ 0.01	\$ 1.27	\$ 37,084.00	\$ 741.68	\$ 37,825.68	
100	\$ 1.21	\$ 0.01	\$ 1.22	\$ 44,530.00	100 amp single phase	\$890.60	\$ 45,420.60	100	\$ 1.31	\$ 0.01	\$ 1.32	\$ 48,180.00	\$ 963.60	\$ 49,143.60	
110	\$ 1.21	\$ 0.01	\$ 1.22	\$ 48,983.00	100 amp single phase	\$979.66	\$ 49,962.66	110	\$ 1.31	\$ 0.01	\$ 1.32	\$ 52,998.00	\$ 1,059.96	\$ 54,057.96	
120 single phase	\$ 1.25	\$ 0.01	\$ 1.26	\$ 55,188.00	100 amp single phase	\$1,103.76	\$ 56,291.76	120 single phase	\$ 1.35	\$ 0.01	\$ 1.36	\$ 59,568.00	\$ 1,191.36	\$ 60,759.36	
120 three phase	\$ 1.32	\$ 0.03	\$ 1.35	\$ 59,130.00	100 amp three phase	\$1,182.60	\$ 60,312.60	120 three phase	\$ 1.45	\$ 0.03	\$ 1.48	\$ 64,824.00	\$ 1,944.72	\$ 66,768.72	
130 single phase	\$ 1.25	\$ 0.01	\$ 1.26	\$ 59,787.00	100 amp single phase	\$1,195.74	\$ 60,982.74	130 single phase	\$ 1.35	\$ 0.01	\$ 1.36	\$ 64,532.00	\$ 1,290.64	\$ 65,822.64	
130 three phase	\$ 1.32	\$ 0.03	\$ 1.35	\$ 64,057.50	100 amp three phase	\$1,281.15	\$ 65,338.65	130 three phase	\$ 1.45	\$ 0.03	\$ 1.48	\$ 70,226.00	\$ 2,106.78	\$ 72,332.78	
150	\$ 1.37	\$ 0.03	\$ 1.40	\$ 76,650.00	100 amp three phase	\$2,299.50	\$ 78,949.50	150	\$ 1.50	\$ 0.03	\$ 1.53	\$ 83,767.50	\$ 2,513.03	\$ 87,972.30	
160	\$ 1.37	\$ 0.03	\$ 1.40	\$ 81,760.00	100 amp three phase	\$2,452.80	\$ 84,212.80	160	\$ 1.50	\$ 0.03	\$ 1.53	\$ 91,104.00	\$ 2,733.12	\$ 93,837.12	
172	\$ 1.39	\$ 0.03	\$ 1.42	\$ 89,147.60	100 amp three phase	\$2,674.43	\$ 91,822.03	172	\$ 1.53	\$ 0.03	\$ 1.56	\$97,910.43	\$ 2,937.31	\$ 100,847.74	
262	\$ 1.40	\$ 0.07	\$ 1.47	\$ 140,576.10	200 amp three phase	\$5,623.04	\$ 146,199.14	262	\$ 1.60	\$ 0.08	\$ 1.68	\$160,658.40	\$ 6,426.34	\$ 167,084.74	

Transient Summer Daily (June 1 - September 30)															
Slip Size	Approved FY-2018 - 10/1/2018				Approved FY 2018 - 3/20/2018				Recommended FY 2019				Total at Slip Size	Total at Slip Size	
	Per Foot	M&I Fee Per Foot	Total Per Foot Fee	Total at Slip Size	Per Foot	M&I Fee Per Foot	Total Per Foot Fee	Total at Slip Size	Slip Size	Per Foot	M&I Fee Per Foot	Total Per Foot Fee			Total at Slip Size
50	\$ 1.74	\$ 0.02	\$ 1.76	\$ 88.00	\$ 1.85	\$ 0.02	\$ 1.87	\$ 93.50	50	\$ 1.85	\$ 0.02	\$ 1.87	\$ 93.50	\$ 93.50	
60	\$ 1.74	\$ 0.02	\$ 1.76	\$ 105.60	\$ 1.85	\$ 0.02	\$ 1.87	\$ 112.20	60	\$ 1.85	\$ 0.02	\$ 1.87	\$ 112.20	\$ 112.20	
80	\$ 1.89	\$ 0.02	\$ 1.91	\$ 152.80	\$ 2.00	\$ 0.02	\$ 2.02	\$ 161.60	80	\$ 2.20	\$ 0.02	\$ 2.22	\$ 177.60	\$ 177.60	
100	\$ 1.96	\$ 0.02	\$ 1.98	\$ 198.00	\$ 2.08	\$ 0.02	\$ 2.10	\$ 210.00	100	\$ 2.29	\$ 0.02	\$ 2.31	\$ 231.00	\$ 231.00	
110	\$ 1.96	\$ 0.02	\$ 1.98	\$ 217.80	\$ 2.08	\$ 0.02	\$ 2.10	\$ 231.00	110	\$ 2.29	\$ 0.02	\$ 2.31	\$ 254.10	\$ 254.10	
120	\$ 2.08	\$ 0.04	\$ 2.12	\$ 254.40	\$ 2.28	\$ 0.05	\$ 2.33	\$ 279.60	120	\$ 2.51	\$ 0.04	\$ 2.55	\$ 306.00	\$ 306.00	
130	\$ 2.08	\$ 0.04	\$ 2.12	\$ 275.60	\$ 2.28	\$ 0.05	\$ 2.33	\$ 302.90	130	\$ 2.51	\$ 0.04	\$ 2.55	\$ 331.50	\$ 331.50	
150	\$ 2.14	\$ 0.04	\$ 2.18	\$ 327.00	\$ 2.35	\$ 0.05	\$ 2.40	\$ 360.00	150	\$ 2.59	\$ 0.05	\$ 2.64	\$ 396.00	\$ 396.00	
160	\$ 2.14	\$ 0.04	\$ 2.18	\$ 348.80	\$ 2.35	\$ 0.05	\$ 2.40	\$ 384.00	160	\$ 2.59	\$ 0.05	\$ 2.64	\$ 422.40	\$ 422.40	
172	\$ 2.15	\$ 0.04	\$ 2.19	\$ 376.68	\$ 2.36	\$ 0.05	\$ 2.41	\$ 414.52	172	\$ 2.60	\$ 0.05	\$ 2.65	\$ 455.80	\$ 455.80	
262	\$ 2.16	\$ 0.10	\$ 2.26	\$ 592.12	\$ 2.50	\$ 0.12	\$ 2.62	\$ 686.44	262	\$ 2.75	\$ 0.12	\$ 2.87	\$ 751.94	\$ 751.94	

Transient Summer Monthly (June 1 - September 30)															
Slip Size	Approved FY-2018 - 10/1/2018				Approved FY 2018 - 3/20/2018				Recommended FY 2019				Total at Slip Size	Total at Slip Size	
	Per Foot	M&I Fee Per Foot	Total Per Foot Fee	Total at Slip Size	Per Foot	M&I Fee Per Foot	Total Per Foot Fee	Total at Slip Size	Slip Size	Per Foot	M&I Fee Per Foot	Total Per Foot Fee			Total at Slip Size
50	\$ 1.45	\$ 0.01	\$ 1.46	\$ 2,190.00	\$ 1.56	\$ 0.02	\$ 1.58	\$ 2,370.00	50	\$ 1.56	\$ 0.02	\$ 1.58	\$ 2,370.00	\$ 2,370.00	
60	\$ 1.45	\$ 0.01	\$ 1.46	\$ 2,628.00	\$ 1.56	\$ 0.02	\$ 1.58	\$ 2,844.00	60	\$ 1.56	\$ 0.02	\$ 1.58	\$ 2,844.00	\$ 2,844.00	
80	\$ 1.47	\$ 0.01	\$ 1.48	\$ 3,552.00	\$ 1.58	\$ 0.02	\$ 1.60	\$ 3,840.00	80	\$ 1.58	\$ 0.02	\$ 1.60	\$ 3,840.00	\$ 3,840.00	
100	\$ 1.54	\$ 0.01	\$ 1.55	\$ 4,650.00	\$ 1.66	\$ 0.02	\$ 1.68	\$ 5,040.00	100	\$ 1.66	\$ 0.02	\$ 1.68	\$ 5,040.00	\$ 5,040.00	
110	\$ 1.54	\$ 0.01	\$ 1.55	\$ 5,115.00	\$ 1.69	\$ 0.02	\$ 1.71	\$ 5,643.00	110	\$ 1.69	\$ 0.02	\$ 1.71	\$ 5,643.00	\$ 5,643.00	
120	\$ 1.63	\$ 0.03	\$ 1.66	\$ 5,976.00	\$ 1.79	\$ 0.04	\$ 1.83	\$ 6,588.00	120	\$ 1.79	\$ 0.04	\$ 1.83	\$ 6,588.00	\$ 6,588.00	
130	\$ 1.63	\$ 0.03	\$ 1.66	\$ 6,474.00	\$ 1.79	\$ 0.04	\$ 1.83	\$ 7,137.00	130	\$ 1.79	\$ 0.04	\$ 1.83	\$ 7,137.00	\$ 7,137.00	
150	\$ 1.67	\$ 0.03	\$ 1.70	\$ 7,650.00	\$ 1.83	\$ 0.04	\$ 1.87	\$ 8,415.00	150	\$ 2.01	\$ 0.04	\$ 2.05	\$ 9,225.00	\$ 9,225.00	
160	\$ 1.67	\$ 0.03	\$ 1.70	\$ 8,160.00	\$ 1.83	\$ 0.04	\$ 1.87	\$ 8,976.00	160	\$ 2.01	\$ 0.04	\$ 2.05	\$ 9,840.00	\$ 9,840.00	
172	\$ 1.68	\$ 0.03	\$ 1.71	\$ 8,823.60	\$ 1.84	\$ 0.04	\$ 1.88	\$ 9,700.80	172	\$ 2.02	\$ 0.04	\$ 2.06	\$ 10,629.60	\$ 10,629.60	
262	\$ 1.70	\$ 0.09	\$ 1.79	\$ 14,069.40	\$ 1.97	\$ 0.10	\$ 2.07	\$ 16,270.20	262	\$ 2.28	\$ 0.11	\$ 2.39	\$ 18,785.40	\$ 18,785.40	

Transient Winter Daily (October 1 - May 31)														
Approved FY-2018 - 10/1/2018					Approved FY 2018 - 3/20/2018					Recommended FY 2019				
Slip Size	Per Foot	M&I Fee Per Foot	Total Per Foot Fee	Total at Slip Size	Per Foot	M&I Fee Per Foot	Total Per Foot Fee	Total at Slip Size	Slip Size	Per Foot	M&I Fee Per Foot	Total Per Foot Fee	Total at Slip Size	Total at Slip Size
50	\$ 3.30	\$ 0.03	\$ 3.33	\$ 166.50	\$ 3.49	\$ 0.04	\$ 3.53	\$ 176.50	50	\$ 3.49	\$ 0.04	\$ 3.53	\$ 176.50	\$ 176.50
60	\$ 3.30	\$ 0.03	\$ 3.33	\$ 199.80	\$ 3.49	\$ 0.04	\$ 3.53	\$ 211.80	60	\$ 3.49	\$ 0.04	\$ 3.53	\$ 211.80	\$ 211.80
80	\$ 3.32	\$ 0.03	\$ 3.35	\$ 268.00	\$ 3.51	\$ 0.04	\$ 3.55	\$ 284.00	80	\$ 3.86	\$ 0.04	\$ 3.89	\$ 312.00	\$ 312.00
100	\$ 3.45	\$ 0.03	\$ 3.48	\$ 348.00	\$ 3.65	\$ 0.04	\$ 3.69	\$ 369.00	100	\$ 4.01	\$ 0.04	\$ 4.05	\$ 405.00	\$ 405.00
110	\$ 3.45	\$ 0.03	\$ 3.48	\$ 382.80	\$ 3.65	\$ 0.04	\$ 3.69	\$ 405.90	110	\$ 4.06	\$ 0.04	\$ 4.10	\$ 451.00	\$ 451.00
120	\$ 3.68	\$ 0.07	\$ 3.75	\$ 450.00	\$ 4.05	\$ 0.08	\$ 4.13	\$ 495.60	120	\$ 4.05	\$ 0.08	\$ 4.13	\$ 495.60	\$ 495.60
130	\$ 3.68	\$ 0.07	\$ 3.75	\$ 487.50	\$ 4.05	\$ 0.08	\$ 4.13	\$ 536.90	130	\$ 4.05	\$ 0.08	\$ 4.13	\$ 536.90	\$ 536.90
150	\$ 3.76	\$ 0.07	\$ 3.83	\$ 574.50	\$ 4.13	\$ 0.08	\$ 4.21	\$ 631.50	150	\$ 4.54	\$ 0.09	\$ 4.63	\$ 694.50	\$ 694.50
160	\$ 3.76	\$ 0.07	\$ 3.83	\$ 612.80	\$ 4.13	\$ 0.08	\$ 4.21	\$ 673.60	160	\$ 4.54	\$ 0.09	\$ 4.63	\$ 740.80	\$ 740.80
172	\$ 3.82	\$ 0.08	\$ 3.90	\$ 670.80	\$ 4.20	\$ 0.09	\$ 4.29	\$ 737.88	172	\$ 4.62	\$ 0.09	\$ 4.71	\$ 810.12	\$ 810.12
262	\$ 3.84	\$ 0.18	\$ 4.02	\$ 1,053.24	\$ 4.45	\$ 0.22	\$ 4.67	\$ 1,223.54	262	\$ 4.89	\$ 0.24	\$ 5.14	\$ 1,344.06	\$ 1,344.06

Transient Winter Monthly (October 1 - May 31)														
Approved FY-2018 - 10/1/2018					Approved FY 2018 - 3/20/2018					Recommended FY 2019				
Slip Size	Per Foot	M&I Fee Per Foot	Total Per Foot Fee	Total at Slip Size	Per Foot	M&I Fee Per Foot	Total Per Foot Fee	Total at Slip Size	Slip Size	Per Foot	M&I Fee Per Foot	Total Per Foot Fee	Total at Slip Size	Total at Slip Size
50	\$ 2.27	\$ 0.02	\$ 2.29	\$ 3,435.00	\$ 2.41	\$ 0.02	\$ 2.43	\$ 3,645.00	50	\$ 2.41	\$ 0.02	\$ 2.43	\$ 3,645.00	\$ 3,645.00
60	\$ 2.27	\$ 0.02	\$ 2.29	\$ 4,122.00	\$ 2.41	\$ 0.02	\$ 2.43	\$ 4,374.00	60	\$ 2.41	\$ 0.02	\$ 2.43	\$ 4,374.00	\$ 4,374.00
80	\$ 2.32	\$ 0.02	\$ 2.34	\$ 5,616.00	\$ 2.45	\$ 0.02	\$ 2.47	\$ 5,928.00	80	\$ 2.73	\$ 0.03	\$ 2.76	\$ 6,624.00	\$ 6,624.00
100	\$ 2.40	\$ 0.02	\$ 2.42	\$ 7,260.00	\$ 2.54	\$ 0.03	\$ 2.57	\$ 7,710.00	100	\$ 2.79	\$ 0.03	\$ 2.82	\$ 8,460.00	\$ 8,460.00
110	\$ 2.40	\$ 0.02	\$ 2.42	\$ 7,986.00	\$ 2.54	\$ 0.03	\$ 2.57	\$ 8,481.00	110	\$ 2.79	\$ 0.03	\$ 2.82	\$ 9,306.00	\$ 9,306.00
120	\$ 2.50	\$ 0.05	\$ 2.55	\$ 9,180.00	\$ 2.75	\$ 0.06	\$ 2.81	\$ 10,116.00	120	\$ 3.02	\$ 0.06	\$ 3.08	\$ 11,088.00	\$ 11,088.00
130	\$ 2.50	\$ 0.05	\$ 2.55	\$ 9,945.00	\$ 2.75	\$ 0.06	\$ 2.81	\$ 10,959.00	130	\$ 3.02	\$ 0.06	\$ 3.08	\$ 12,012.00	\$ 12,012.00
150	\$ 2.57	\$ 0.05	\$ 2.62	\$ 11,790.00	\$ 2.83	\$ 0.07	\$ 2.90	\$ 13,050.00	150	\$ 3.11	\$ 0.07	\$ 3.18	\$ 14,310.00	\$ 14,310.00
160	\$ 2.57	\$ 0.05	\$ 2.62	\$ 12,576.00	\$ 2.83	\$ 0.07	\$ 2.90	\$ 13,920.00	160	\$ 3.11	\$ 0.07	\$ 3.18	\$ 15,264.00	\$ 15,264.00
172	\$ 2.63	\$ 0.05	\$ 2.68	\$ 13,828.80	\$ 2.89	\$ 0.06	\$ 2.95	\$ 15,222.00	172	\$ 3.18	\$ 0.06	\$ 3.24	\$ 16,718.40	\$ 16,718.40
262	\$ 2.65	\$ 0.13	\$ 2.78	\$ 21,850.80	\$ 3.08	\$ 0.15	\$ 3.23	\$ 25,387.80	262	\$ 3.40	\$ 0.17	\$ 3.57	\$ 28,060.20	\$ 28,060.20

Group (Flotilla) Rate & Marinalife Members, Summer Only		
Slip Size	FY-2017	FY-2018
N/A	10% Off Prevailing	10% Off Prevailing
Waiting List Deposit		
Slip Size	FY-2017	FY-2018
N/A	\$100.00	\$100.00

FY 2018 - 10/1/2018 Approved Transient Utility Fees*		FY 2018 - 3/20/2018 Approved Transient Utility Fees*		Fy 2019 - Recommended Transient Utility Fees*	
Shore Power	Cost per day/per cord	Cost per day/per cord	Cost per day/per cord	Cost per day/per cord	Cost per day/per cord
50 amp	\$10.00	\$15.00	\$15.00	\$15.00	\$15.00
100amp single phase	\$20.00	\$30.00	\$30.00	\$30.00	\$30.00
100 amp three phase	\$50.00	\$60.00	\$60.00	\$60.00	\$60.00
200 amp three phase 480 V	\$150.00	\$200.00	\$200.00	\$200.00	\$200.00

\*Utility Fees include water, electric, cable, wifi, trash and self serve pump outs.

**Utility Late Fee - Approved FY 2018 - 3/20/2018**

Utility Fee payments must be received within 10 days of invoice date. Any payment not received by the due date will be charged a late fee of 10% of the outstandign balance.

**Recreation Department - FY 2019 Proposed Fee Schedule  
Exhibit II - Golf Course**

<b>Fee Classification</b>	<b>FY-18 Approved</b>	<b>FY-19 Proposed</b>	<b>FY-18 Approved</b>	<b>FY-19 Proposed</b>	<b>FY-18 Approved</b>	<b>FY-19 Proposed</b>	<b>FY-18 Approved</b>	<b>FY-19 Proposed</b>
<b>Winter Season (December 1 to April 30)</b>	<b>Regular Rate</b>	<b>Regular Rate</b>	<b>Regular Weekend &amp; Holidays</b>	<b>Regular Weekend &amp; Holidays</b>	<b>Resident</b>	<b>Resident</b>	<b>Resident Weekend &amp; Holidays</b>	<b>Resident Weekend &amp; Holidays</b>
Green Fee	\$46.00	\$46.00	\$0.00	\$48.10	\$37.00	\$37.19	\$0.00	\$39.06
Green Fee (after 2:30 p.m. or 9 holes)	\$30.00	\$30.11	\$0.00	\$32.45	\$27.00	\$27.14	\$0.00	\$29.01
Junior Green Fee	\$26.00	\$26.14	\$0.00	\$28.01	\$22.00	\$22.23	\$0.00	\$24.10
Junior Green Fee (after 2:30 p.m. or 9 holes)	\$17.00	\$17.03	\$0.00	\$19.13	\$17.00	\$17.09	\$0.00	\$19.20
12 Play Pass	\$460.00	\$460.41	\$0.00	\$480.04	\$370.00	\$370.54	\$0.00	\$390.17
Maint & Improvement Fee - Daily Play	\$4.00	\$4.00	\$0.00	\$4.00	\$3.00	\$3.00	\$0.00	\$3.00
Maint & Improvement Fee - 12 Play Pass	\$48.00	\$48.00	\$0.00	\$48.00	\$36.00	\$36.00	\$0.00	\$36.00

<b>Fee Classification</b>	<b>FY-18 Approved</b>	<b>FY-19 Proposed</b>	<b>FY-18 Approved</b>	<b>FY-19 Proposed</b>	<b>FY-18 Approved</b>	<b>FY-19 Proposed</b>	<b>FY-18 Approved</b>	<b>FY-19 Proposed</b>
<b>Shoulder Season (November 1 - 30 and May 1 - 30)</b>	<b>Regular Rate</b>	<b>Regular Rate</b>	<b>Regular Weekend &amp; Holidays</b>	<b>Regular Weekend &amp; Holidays</b>	<b>Resident</b>	<b>Resident</b>	<b>Resident Weekend &amp; Holidays</b>	<b>Resident Weekend &amp; Holidays</b>
Green Fee	\$37.00	\$37.12	\$0.00	\$39.22	\$32.00	\$32.05	\$0.00	\$34.15
Green Fee (after Noon)	\$34.00	\$34.08	\$0.00	\$36.19	\$30.00	\$30.18	\$0.00	\$32.05
Green Fee (after 2:30 p.m. or 9 holes)	\$24.00	\$24.04	\$0.00	\$26.14	\$17.00	\$17.09	\$0.00	\$19.20
Junior Green Fee	\$22.00	\$22.17	\$0.00	\$24.04	\$18.00	\$18.03	\$0.00	\$20.13
Junior Green Fee (after 2:30 p.m. or 9 holes)	\$12.00	\$12.12	\$0.00	\$14.22	\$12.00	\$12.19	\$0.00	\$14.06
12 Play Pass	\$370.00	\$370.69	\$0.00	\$390.08	\$320.00	\$320.31	\$0.00	\$340.17
Maint & Improvement Fee - Daily Play	\$4.00	\$4.00	\$0.00	\$4.00	\$3.00	\$3.00	\$0.00	\$3.00
Maint & Improvement Fee - 12 Play Pass	\$48.00	\$48.00	\$0.00	\$48.00	\$36.00	\$36.00	\$0.00	\$36.00

Fee Classification	FY-18 Approved	FY-19 Proposed	FY-18 Approved	FY-19 Proposed	FY-18 Approved	FY-19 Proposed	FY-18 Approved	FY-19 Proposed
Summer Season ( June 1 to October 31)	Regular Rate	Regular Rate	Regular Weekend & Holidays	Regular Weekend & Holidays	Resident	Resident	Resident Weekend & Holidays	Resident Weekend & Holidays
Green Fee	\$22.00	\$22.17	\$0.00	\$24.04	\$19.00	\$19.20	\$0.00	\$22.00
Green Fee (after Noon)	\$19.00	\$19.13	\$0.00	\$21.00	\$16.00	\$16.16	\$0.00	\$18.03
Green Fee (after 3:30 pm or 9 Holes)	\$15.00	\$15.16	\$0.00	\$17.03	\$11.00	\$11.02	\$0.00	\$11.02
Junior Green Fee	\$15.00	\$15.16	\$0.00	\$17.03	\$11.00	\$11.02	\$0.00	\$11.02
Junior Green Fee (after 4:30 p.m. or 9 holes)	\$12.00	\$12.12	\$0.00	\$14.22	\$11.00	\$11.02	\$0.00	\$11.00
Off Season Pass Program*	\$0.00	\$300.00			\$0.00	\$250.00		
12 Play Pass	\$220.00	\$220.22	\$0.00	\$240.32	\$188.00	\$188.07	\$0.00	\$220.31
Maint & Improvement Fee - Daily Play	\$4.00	\$4.00	\$0.00	\$4.00	\$3.00	\$3.00	\$0.00	\$3.00
Maint & Improvement Fee - 12 Play Pass	\$48.00	\$48.00	\$0.00	\$48.00	\$36.00	\$36.00	\$0.00	\$36.00

\*Off Season Pass Program includes: up to 18 days advanced tee times; one level basket upgrade for all range ball basket purchases, 15% off all merchandise in Pro Shop and play 18 holes pay 9 hole rate(cart not included).

Fee Classification	FY-18 Approved	FY-19 Proposed	FY-18 Approved	FY-19 Proposed	FY-18 Approved	FY-19 Proposed
Other Fees	Winter Rate	Winter Rate	Shoulder Rate	Shoulder Rate	Summer Rate	Summer Rate
Riding Cart - Single - Non-Resident	\$17.50	\$17.52	\$17.50	\$17.52	\$13.50	\$13.55
Riding Cart - Single - Resident	\$15.00	\$15.19	\$15.00	\$15.19	\$11.00	\$11.22
Riding Cart - 9 Holes - Non-Resident	\$12.50	\$12.62	\$12.50	\$12.62	\$10.50	\$10.51
Riding Cart - 9 Holes - Resident	\$10.00	\$10.05	\$10.00	\$10.05	\$8.00	\$8.18
Pull Cart	\$7.00	\$7.01	\$7.00	\$7.01	\$7.00	\$7.01
Pull Cart - 9 Holes	\$7.00	\$7.01	\$7.00	\$7.01	\$7.00	\$7.01
Rider Fee	\$10.00	\$10.05	\$10.00	\$10.05	\$8.00	\$8.18

<b>Practice Range</b>						
Small Bucket	\$7.00	\$7.01	\$7.00	\$7.01	\$7.00	\$7.01
Medium Bucket	\$12.00	\$12.15	\$12.00	\$12.15	\$12.00	\$12.15
Large Bucket	\$15.00	\$15.19	\$15.00	\$15.19	\$15.00	\$15.19
10 Large Bucket Program	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
<b>Club Rentals</b>						
Rental Clubs (Adult)	\$30.00	\$37.39	\$30.00	\$37.39	\$30.00	\$37.39
Rental Clubs (9 holes or Youth)	\$20.00	\$20.10	\$20.00	\$20.10	\$20.00	\$20.10
<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	

<b>Fee Classification</b>	<b>FY-18 Approved</b>	<b>FY-19 Proposed</b>	<b>FY-18 Approved</b>	<b>FY-19 Proposed</b>
<b>Annual Passes</b>	<b>Regular Rate</b>		<b>Resident Rate</b>	
Annual Pass - Single	\$2,250.00	\$2,250.00	\$1,250.00	\$1,250.00
Annual Pass - Double	\$2,650.00	\$2,650.00	\$1,750.00	\$1,750.00
Annual Pass - Junior	\$1,000.00	\$1,000.00	\$650.00	\$650.00
Maintenance & Improvement Fee - Annual	\$500.00	\$500.00	\$400.00	\$400.00

- All passes and fees include the Maintenance & Improvement fee as applicable.
- Rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions.
- Season dates are approximate and subject to change.

**Recreation Department - FY 2019 Proposed Fee Schedule**  
**Exhibit III - Recreation Center**

<b>Facility Rental Fees</b>	<b>FY-18 Approved</b>	<b>FY-19 Proposed</b>
Meeting Room	\$72/hr	\$72/hr
Auditorium	\$105/hr	\$105/hr
Game Room/Snack Bar	\$105/hr	\$105/hr
Additional Required Supervision	\$25/hr	\$25/hr
Facility Clean up	\$45/hr	\$45/hr
Security Deposit	\$ 250.00	\$ 250.00

<b>Maintenance &amp; Improvement Fee</b>	<b>FY-18 Approved</b>	<b>FY-19 Proposed</b>
Single Day or Drop-In Program	0	\$1.00
Multi-Day Program	0	\$5.00

**Recreation Department - FY 2019 Proposed Fee Schedule**  
**Exhibit IV - Tennis Division**

Fee Classifications	FY-18 Approved	FY-19 Proposed
<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	\$ 620.00	\$ 620.00
Annual Pass- Non-Resident Junior	\$ 100.00	\$ 100.00
Annual Pass - Non-Resident Family	\$ 895.00	\$ 895.00
Maint & Improvement Fee - Annual Adult	\$ 40.00	\$ 40.00
Maint & Improvement Fee - Annual Junior	\$ 20.00	\$ 20.00
Maint & Improvement Fee - Annual Family	\$ 70.00	\$ 70.00
<b>Play Passes*</b>		
Resident Adult	\$ 96.00	\$ 102.00
Resident Junior	\$ 48.00	\$ 54.00
Non-Resident Adult	\$ 150.00	\$ 156.00
Non-Resident Junior	\$ 60.00	\$ 66.00
Maint & Improvement Fee - Play Pass	\$ 10.00	\$ 10.00
<b>Daily Court Fees*</b>		
Resident Adult	\$ 8.00	\$ 8.50
Resident Junior	\$ 4.00	\$ 4.50
Non-Resident Adult	\$ 12.50	\$ 13.00
Non-Resident Junior	\$ 5.00	\$ 5.50
Maint & Improvement Fee - Daily Play	\$ 1.00	\$ 1.00
Court Rental Fee (1.5 hr block- during operating hours)	\$ 40.00	\$ 40.00
Court Rental Fee (1 hr block during non-operating hours, required staffing fee included)	\$ 55.00	\$ 55.00

\*All passes and fees will include the Maintenance & Improvement fee as applicable. Play Pass format is was change from buy 10, get 12, to buy 12, get 13 in FY18.

- Rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions.

March 14, 2018

**2019 RECREATION DEPARTMENT GOLF COURSE SURVEY**

Includes FY19 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

The following rates are the rates charged during each season including greens fees and cart fees

<b>CHAMPIONSHIP COURSES</b>	<b>Winter</b>	<b>Shoulder</b>	<b>Summer</b>
Links at Madison Green	\$65 - Resident Dynamic Pricing/ changes \$89 - Nonresident	\$55 - Resident \$65 - Nonresident	\$45
Abacoa Golf Course	\$130 Fri - Sun/Hol - 7 am - 12 pm \$120 Fri-Sun/Hol - after 12 pm \$68 Fri- Sun/Hol - after 2:30 pm \$120 - Mon-Thur - 7 am - 12 pm \$110 - Mon-Thur - after 12 pm \$63 - Mon-Thur - after 2:30 pm	\$75 Fri - Sun/Hol - 7 am - 12 pm \$65 Fri-Sun/Hol - after 12 pm \$48 Fri- Sun/Hol - after 2:30 pm \$65 - Mon-Thur - 7 am - 12 pm \$55 - Mon-Thur - after 12 pm \$38 - Mon-Thur - after 2:30 pm	\$55-Fri- Sun/Hol - 7 am - 12 pm \$50-Fri-Sun/Hol- after 12 pm \$35-Fri-Sun/Hol -after 2:30 pm \$45-Mon-Thur -7 am-12 pm \$40-Mon-Thur - after 12 pm \$30-Mon-Thur - after 2:30 pm
Palm Beach National	\$89- Dynamic pricing, rates all over the place	April - \$69 May/October - \$49	\$29 Regular Rate \$15 After 3 pm
North Palm Beach Country Club	\$114.95 - F-Sun/Holidays-7am-12:30pm \$94.95 - F-Sun/Holidays - after 12:30pm \$64.95 - F-Sun/Holidays - after 2pm \$104.95 - M-Th-7am-12:30pm \$89.95 - M-Th - after 12:30pm \$59.95 - M-Th- after 2 pm	\$89.95 Fri-Sun/Holiday 7am-12:30-pm \$79.95 Fri-Sun/Holiday after 12:30pm \$65 Fri-Sun/Holiday after 2pm \$79.95 - M-Th-7am-12:30pm \$69.95 - M-Th - after 12:30pm \$49.95 - M-Th- after 2 pm	\$55.95 Fri-Sun/Holiday 7am-12:30-pm \$35.95 Fri-Sun/Holiday after 12:30pm \$49.95 Fri-Sun/Holiday Twilight \$45.95 M-Th - 7am-12:30pm \$39.95 M-Th - After 12:30pm \$32.95 M-Th - Twilight
Atlantis Public Course	\$85 - opening to 12pm \$75 - after 12pm \$55 - after 2pm	\$49 - opening to 12pm \$35 - after 12pm \$35 - after 2pm	\$39 - opening to 12pm \$35 - after 12pm \$25 - after 2pm
West Palm Beach Country Club	Open to 12pm, Sat - Sun. \$46 Resident, \$48 Non-Resident 12:00pm -3 pm \$36 Resident, \$38 Non-Resident 3pm - 5pm \$24 Resident, \$26 Non-Resident Open to 12 pm, M-F \$44 Resident, \$46 Non-Resident 12:00pm -3 pm \$28 Resident, \$30 Non-Resident 3pm-5pm \$22 Resident, \$24 Non-Resident	This course last irrigation last year. Top Golf is going in and renovation begins 6/1/18	Open to 12:00pm \$28 Resident, \$29 Non-Resident 12:00pm - 3 pm \$22 Resident, \$23 Non-Resident 3pm - 5pm \$19 Resident, \$21 Non-Resident
The Breakers Palm Beach	\$210 Hotel Guest \$250 Non- Hotel Guest	Course will close April 24, 2018 through December 1, 2018 for redesign	Course will close April 24, 2018 through December 1, 2018 for redesign

<b>PAR 3 GOLF COURSES</b>	<b>Winter</b>	<b>Shoulder</b>	<b>Summer</b>
Red Reef - 9 Hole Executive(Fees calculated at two rounds of 9 holes riding)	\$56- General Public - Open to 1pm \$44 - Resident - Open to 1pm \$44 - General Public Special - After 1 pm \$34 - Resident After -1 pm	N/A	\$39 - General Public - Open to 11 am \$31 - Resident - Open to 11am \$31 - General Public Special - after 11am \$25 - Resident Special - after 11 am
Jupiter Dunes	\$43 \$38 after 4 pm	N/A	\$32 \$27 after 4 pm
Palm Beach Par 3	\$67.52 - Regular Rate - Mon - Thur \$69.62- Regular Rate- Weekend/Holidays \$55.38 - Resident Rate - Mon - Thur \$57.25 - Resident Rate - Weekend/Holidays	\$58.50- Regular Rate - Mon - Thur \$55.50 - Regular Rate - Weekend/Holidays \$50.24 - Resident Rate - Mon - Thur \$52.34 Resident Rate - Weekend/Holidays	\$39.72 - Regular Rate- Mon- Thur \$41.59 - Regular Rate - Weekend/Holidays \$33.42 - Resident Rate - Mon - Thur \$36.22 Resident Rate - Weekend/Holidays

\* Par 3 Golf Course proposed rates include M&I fees as applicable.

### FISCAL YEAR 2019 RECREATION DEPARTMENT DOCKS SURVEY

Includes FY19 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**	\$1.20	\$1.20	\$1.27	\$1.32	\$1.32	1.36/1.48	1.36/1.48	\$1.53	\$1.53	\$1.56	\$1.68
Palm Harbor	\$1.05	\$1.05	\$1.30	\$1.40	\$1.50	\$1.50	\$1.50	\$2.20	\$2.20	\$2.20	\$2.20
Old Port Cove	\$0.92	\$1.05	\$1.35	\$1.39	\$1.32	\$1.32	\$1.59	\$1.85	\$1.85	\$1.85	\$1.85
Admirals Cove	\$0.91	\$0.91	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	N/A	N/A
Rybovich South	\$0.91	\$0.91	\$1.75	\$1.75	\$2.00	\$2.25	\$2.25	\$2.75	\$2.75	\$2.75	\$3.75
** Additional Utility Fee of 2% for single phase, 3% for three phase and 4% for 200 amp three phase added to lease.											

<b>TRANSIENT WINTER DAILY (October 1 - May 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	\$3.53	\$3.53	\$3.89	\$4.05	\$4.10	\$4.13	\$4.13	\$4.63	\$4.63	\$4.71	\$5.14
Palm Harbor	\$3.10	\$3.10	\$3.30	\$3.50	\$3.75	\$3.75	\$3.75	\$4.25	\$4.25	\$4.25	\$4.25
Old Port Cove	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Admirals Cove	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	N/A	N/A
Rybovich South	N/A	N/A	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.75	\$4.75

<b>TRANSIENT WINTER MONTHLY (October 1 - May 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	\$2.43	\$2.43	\$2.76	\$2.82	\$2.82	\$3.08	\$3.08	\$3.18	\$3.18	\$3.24	\$3.57
Palm Harbor	\$2.15	\$2.15	\$2.55	\$2.50	\$2.75	\$2.75	\$2.75	\$3.75	\$3.75	\$3.75	\$3.75
Old Port Cove	\$1.67	\$1.76	\$2.39	\$2.45	\$2.51	\$2.33	\$2.75	\$3.25	\$3.25	\$3.25	\$3.25
Admirals Cove	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rybovich South	N/A	N/A	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25

<b>TRANSIENT SUMMER DAILY (June 1 - September 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	\$1.87	\$1.87	\$2.22	\$2.31	\$2.31	\$2.55	\$2.55	\$2.64	\$2.64	\$2.65	\$2.87
Palm Harbor	\$1.75	\$1.75	\$2.35	\$2.50	\$2.50	\$2.50	\$2.50	\$3.10	\$3.10	\$3.10	\$3.10
Old Port Cove	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Admirals Cove	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	N/A	N/A
Rybovich South	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

<b>TRANSIENT SUMMER MONTHLY (June 1 - September 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	\$1.58	\$1.58	\$1.60	\$ 1.68	\$1.71	\$1.83	\$1.83	\$2.05	\$2.05	\$2.06	\$2.39
Palm Harbor	\$1.00	\$1.00	\$1.25	\$1.40	\$1.50	\$1.50	\$1.50	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10
Old Port Cove	\$1.06	\$1.21	\$1.56	\$1.60	\$1.64	\$1.52	\$1.82	\$2.13	\$2.13	\$2.13	\$2.13
Admirals Cove	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rybovich South	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Town of Palm Beach rates include up to 100 amps of power (200 amps for the Australian T-head slips). There is an additional charge of \$.25 pfpd (100 amp single phase). \$.40 pfpd (100 amp three phase 480v) and \$.70 pfpd (200 amp three phase 480v) for an additional cord for annual leases.

Town Of Palm Beach electric utility rates for transients are as follows: \$10.00 per day per cord for 50 amps, \$20.00 per day/per cord for 100 amp single phase, \$50.00 per day/per cord for 100 amp three pahse and \$150.00 per day/per cord for 200 amp three phase 480V. single phase/three phase \*

Palm Harbor, Old Port Cove, Rybovich and Admirals Cove do not include utilities as part of the per foot rate.

## FISCAL YEAR 2019 RECREATION DEPARTMENT TENNIS SURVEY

Includes FY19 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*	\$ 5.50	\$ 9.50	\$ 6.50	\$ 14.00
Palm Beach Gardens	\$ 8.10	\$ 8.10	\$ 16.20	\$ 16.20
Boynton Beach	\$ 6.00	\$ 8.00	\$ 6.00	\$ 10.00
Boca Raton	\$ 5.00	\$ 6.00	\$ 9.00	\$ 13.00
Wellington	N/A	\$ 12.00	N/A	\$ 15.00
West Palm Beach	\$ 5.00	\$ 8.00	\$ 7.00	\$ 10.00
North Palm Beach	\$ 5.35	\$ 10.70	\$ 5.35	\$ 12.84
Delray Beach	\$ 5.00	\$ 10.00	\$ 10.00	\$ 15.00

\*Includes \$1.00 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*	\$ 70.00	\$ 419.50	\$ 639.50	\$ 120.00	\$ 660.00	\$ 965.00
Palm Beach Gardens	\$ 136.00	\$ 340.00	\$ 466.00	\$ 272.00	\$ 680.00	\$ 932.00
Boynton Beach	N/A	\$ 279.00	\$ 417.00	N/A	\$ 419.00	\$ 626.00
Boca Raton	\$ 56.00	\$ 247.00	\$ 323.00	\$ 157.00	\$ 632.00	\$ 834.00
Wellington	\$ 217.00	\$ 510.00	\$ 710.00	\$ 370.00	\$ 715.00	\$ 1,075.00
West Palm Beach	\$ 120.00	\$ 250.00	\$ 370.00	\$ 185.00	\$ 325.00	\$ 535.00
North Palm Beach	\$ 115.72	\$ 451.86	\$ 578.47	\$ 121.23	\$ 578.47	\$ 771.47
Delray Beach	\$ 52.00	\$ 341.00	\$ 525.00	\$ 105.00	\$ 595.00	\$ 825.00

\*Includes M&I of \$20 for juniors, \$40 for adults, and \$70 for family

March 14, 2018

# TOWN OF PALM BEACH

Special Town Council on: July 9, 2018

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## Section of Agenda

TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY19 BUDGET

## Agenda Title

**RESOLUTION NO. 085-2018** 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.

## Presenter

Jane Le Clainche, Director of Finance

## ATTACHMENTS:

- ▣ **Resolution No. 085-2018**

# Town of Palm Beach



Resolution No. 085-2018

**RESOLUTION NO. 085-2018**

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), Article VIII, Section 2, Florida Constitution, sections 166.021 and 166.041, Florida Statutes, the Town of Palm Beach Charter, and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.**

(A) 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, 2018 (hereinafter the "Preliminary Rate Resolution").

(B) 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 9:30 a.m. on September 11, 2018, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider 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.s 90-64 and 90-84 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A.

**SECTION 7. NOTICE BY MAIL.**

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, 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.s 90-65 and 90-85 of the Town 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. 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 7 also fulfills the requirements of paragraph (A) of this Section 7, 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 confirmed.

(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. 90-83 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 the Initial Assessment 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 \$221,426.00 for the Fiscal Year beginning on October 1, 2018.

(1) The estimated EVU Maintenance Cost allocated to the Aesthetic Infrastructure Improvements is \$178,690.78.

(2) The estimated Land Area Maintenance Cost allocated to the Basic Infrastructure Improvements is \$42,735.22.

(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.

#### **GENERAL**

**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. 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 18. 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 10th day of July, 2018.

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Gail L. Coniglio, Mayor

ATTEST:

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Kathleen Dominguez, Town Clerk

**APPENDIX A**

**FORM OF NOTICE TO BE PUBLISHED**

## APPENDIX A

### FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 21, 2018

#### **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 maintenance of the Worth Avenue Improvement Project within the boundaries of the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2018 and future fiscal years, and approval of the non-ad valorem capital assessment roll for the construction of the Worth Avenue Improvement Project.

The hearing will be held at 9:30 a.m. on September 11, 2018, 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 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.

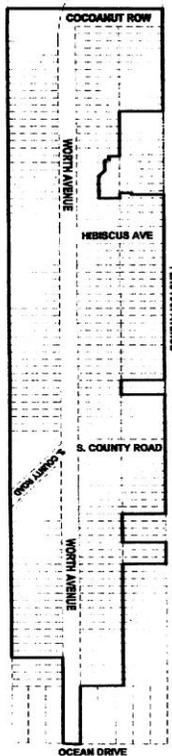
The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution 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 2018, 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 capital assessments in thirty (30) annual installments, the first of which was included on the ad valorem tax bill to be mailed in November 2010. The Town Council intends to impose and collect the maintenance assessments on an annual basis.

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**

<p>TOWN OF PALM BEACH, FLORIDA NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS NOTICE DATE: AUGUST 21, 2018</p>
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**Owner Name  
Address  
City, State Zip**

*Tax Parcel #:* \_\_\_\_\_  
*Legal Description:* \_\_\_\_\_  
*Sequence #:* \_\_\_\_\_

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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, 2018 - September 30, 2019 and future fiscal years. You are receiving this notice due to changes in the rates of assessment or changes in the assessment units assigned to your property. 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, 2018 and future fiscal years.

The annual Maintenance Assessment for the above parcel is \$\_\_\_\_\_ for the fiscal year commencing on October 1, 2018 and future fiscal years.

A public hearing will be held at 9:30 a.m. on September 11, 2018, 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 2018. 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. The maintenance assessments will be levied annually.

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**



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance  
Assessment Roll for the Worth Avenue Assessment Area  
Fiscal Year 2019

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-014-0010	00250-0001	347 WORTH AVE	22,655.56
50-43-43-23-05-014-0031	00250-0002	9 VIA PARIGI	199.39
50-43-43-23-05-014-0241	00250-0003	400 HIBISCUS AVE	12,225.02
50-43-43-23-05-014-0242	00250-0004	301 WORTH AVE	32,191.32
50-43-43-23-05-014-0331	00250-0005	309 WORTH AVE	18,989.45
50-43-43-23-05-014-0391	00250-0006	325 WORTH AVE	8,445.80
50-43-43-23-05-014-0430	00250-0007	331 WORTH AVE	7,612.07
50-43-43-23-05-015-0010	00250-0008	405 HIBISCUS AVE	50,381.55
50-43-43-23-05-015-0280	00250-0010	205 WORTH AVE	36,612.79
50-43-43-23-05-015-0340	00250-0011	219 WORTH AVE	21,925.86
50-43-43-23-05-015-0380	00250-0012	225 WORTH AVE	24,242.51
50-43-43-23-05-015-0420	00250-0013	235 WORTH AVE	10,730.44
50-43-43-23-05-015-0440	00250-0014	237 WORTH AVE	22,630.72
50-43-43-23-05-015-0480	00250-0015	247 WORTH AVE	21,870.32
50-43-43-23-05-015-0520	00250-0016	259 WORTH AVE	21,369.11
50-43-43-23-05-016-0010	00250-0017	401 S COUNTY RD	27,490.75
50-43-43-23-05-016-0130	00250-0018	151 WORTH AVE	59,878.27
50-43-43-23-05-016-0380	00250-0019	125 WORTH AVE	62,547.05
50-43-43-23-05-016-0600	00250-0020	411 S COUNTY RD	26,959.00
50-43-43-23-05-017-0010	00250-0086	150 WORTH AVE	149,542.70
50-43-43-23-05-018-0010	00250-0022	256 WORTH AVE	27,795.67
50-43-43-23-05-018-0050	00250-0023	224 WORTH AVE	77,444.80
50-43-43-23-05-018-0170	00250-0024	222 WORTH AVE	15,774.32
50-43-43-23-05-018-0190	00250-0025	216 WORTH AVE	19,396.25
50-43-43-23-05-018-0212	00250-0026	212 WORTH AVE	5,496.76
50-43-43-23-05-018-0230	00250-0027	204 WORTH AVE	52,618.71
50-43-43-23-05-019-0010	00250-0028	350 WORTH AVE	20,525.95
50-43-43-23-05-019-0200	00250-0029	312 WORTH AVE	7,425.03
50-43-43-23-05-019-0220	00250-0030	306 WORTH AVE	22,899.49
50-43-43-26-14-000-0010	00250-0031	175 WORTH AVE	10,713.33
50-43-43-26-14-000-0020	00250-0032	175 WORTH AVE	6,482.03
50-43-43-26-14-000-0030	00250-0033	175 WORTH AVE	5,670.96
50-43-43-27-62-000-0010	00250-0034	329 WORTH AVE	3,284.53
50-43-43-27-62-000-0020	00250-0035	329 WORTH AVE	2,971.57
50-43-43-27-62-000-0030	00250-0036	329 WORTH AVE	3,371.66
50-43-43-27-62-000-0040	00250-0037	329 WORTH AVE	782.64
50-43-43-27-62-000-0050	00250-0038	329 WORTH AVE	1,241.53
50-43-43-27-62-000-0060	00250-0039	329 WORTH AVE	1,616.82
50-43-43-27-62-000-0070	00250-0040	329 WORTH AVE	1,189.08
50-43-43-27-69-000-0010	00250-0041	250 WORTH AVE	2,200.76

# TOWN OF PALM BEACH

Special Town Council on: July 9, 2018

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## Section of Agenda

TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY19 BUDGET

## Agenda Title

**RESOLUTION NO. 086-2018** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Peruvian 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.

## Presenter

Jane Le Clainche, Director of Finance

## ATTACHMENTS:

- **Resolution No. 086-2018**

# Town of Palm Beach



Resolution No. 086-2018

**RESOLUTION NO. 086-2018**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PERUVIAN 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. 099-2014), the Final Assessment Resolution (Resolution No. 148-2014), Article VIII, Section 2, Florida Constitution, sections 166.021 and 166.041, Florida Statutes, the Town of Palm Beach Charter, and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.**

(A) 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 Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2018 (hereinafter the "Preliminary Rate Resolution").

(B) 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 9:30 a.m. on September 11, 2018, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider 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.s 90-64 and 90-84 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A.

**SECTION 7. NOTICE BY MAIL.**

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, 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.s 90-65 and 90-85 of the Town 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. 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 7 also fulfills the requirements of paragraph (A) of this Section 7, 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 PERUVIAN 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 Peruvian 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 confirmed.

(B) The Improvement Assessments shall be imposed against all property located within the Peruvian 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 Peruvian 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. 90-83 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Peruvian Avenue Assessment Area as reflected on the Tax Roll in conformity with the Initial Assessment 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 Peruvian Avenue Improvement Project is \$24,657.00 for the Fiscal Year beginning on October 1, 2018.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Peruvian 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 Peruvian 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 Peruvian 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 Peruvian 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 Peruvian 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 Peruvian 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.

## **GENERAL**

**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. 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 Peruvian 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 18. 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 10th day of July, 2018.

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Gail L. Coniglio, Mayor

ATTEST:

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Kathleen Dominguez, Town Clerk

**APPENDIX A**

**FORM OF NOTICE TO BE PUBLISHED**

**APPENDIX A**  
**FORM OF NOTICE TO BE PUBLISHED**

To Be Published by August 21, 2018

**NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION  
OF SPECIAL ASSESSMENTS IN THE PERUVIAN AVENUE ASSESSMENT AREA TO  
PROVIDE FOR THE PERUVIAN 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 maintenance of the Peruvian Avenue Improvement Project within the boundaries of the Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2018 and future fiscal years, and approval of the non-ad valorem capital assessment roll for the construction of the Peruvian Avenue Improvement Project.

The hearing will be held at 9:30 a.m. on September 11, 2018, 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 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 is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel at the time of the adoption of the Initial Assessment Resolution (Resolution No. 099-2014). 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. 099-2014) adopted by the Town Council on July 15, 2014. Copies of Chapter 90, Article II of

the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 148-2014), 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 2018, 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 capital assessments in ten (10) annual installments, the first of which was included on the ad valorem tax bill mailed in November 2014. The Town Council intends to impose and collect the maintenance assessments on an annual basis.

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 21, 2018

**Owner Name  
Address  
City, State Zip**

*Tax Parcel #:* \_\_\_\_\_  
*Legal Description:* \_\_\_\_\_  
*Sequence #:* \_\_\_\_\_

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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 Peruvian Avenue Improvement Project using the tax bill collection method will continue to be levied on your property contained within the Peruvian Avenue Assessment Area for the fiscal year October 1, 2018 - September 30, 2019 and future fiscal years. You are receiving this notice due to changes in the rate of assessment or changes in the assignment of assessment units to your property. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Peruvian 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 Peruvian Avenue Assessment Area is estimated to be \$\_\_\_\_\_. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Peruvian 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 Peruvian Avenue Improvement Project and amounts related to collection of assessments.

The assessment for your property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution

(No. 099-2014). 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 15, 2014 (Resolution No. 099-2014). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 099-2014), the Final Assessment Resolution (Resolution No. 148-2014), 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 Front Feet assigned to the above parcel is \_\_\_\_\_.

The maximum annual Improvement Assessment for the above parcel is \$\_\_\_\_\_ for the fiscal year commencing on October 1, 2018 and future fiscal years.

The annual Maintenance Assessment for the above parcel is \$\_\_\_\_\_ for the fiscal year commencing on October 1, 2018 and future fiscal years.

A public hearing will be held at 9:30 a.m. on September 11, 2018, 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 Peruvian 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 2018. 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 10 years beginning in 2014; 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. The maintenance assessments will be levied annually.

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**



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance Assessment Roll  
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area  
Fiscal Year 2019

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-012-0190	002ps-0001	421 PERUVIAN AVE	\$5,304.63
50-43-43-23-05-012-0211	002ps-0002	417 PERUVIAN AVE	\$1,684.20
50-43-43-23-05-012-0212	002ps-0003	417 PERUVIAN AVE	\$1,747.21
50-43-43-23-05-012-0213	002ps-0004	417 PERUVIAN AVE	\$1,873.22
50-43-43-23-05-012-0231	002ps-0005	417 PERUVIAN AVE	\$1,733.67
50-43-43-23-05-012-0232	002ps-0006	417 PERUVIAN AVE	\$1,130.19
50-43-43-23-05-012-0233	002ps-0007	417 PERUVIAN AVE	\$2,440.80
50-43-43-23-05-012-0251	002ps-0008	417 PERUVIAN AVE	\$1,197.44
50-43-43-23-05-012-0252	002ps-0009	417 PERUVIAN AVE	\$1,596.58
50-43-43-23-05-012-0253	002ps-0010	417 PERUVIAN AVE	\$455.03
50-43-43-23-05-012-0254	002ps-0011	417 PERUVIAN AVE	\$798.29
50-43-43-23-05-012-0255	002ps-0012	417 PERUVIAN AVE	\$399.15
50-43-43-23-05-012-0256	002ps-0013	417 PERUVIAN AVE	\$399.15
50-43-43-23-05-012-0257	002ps-0014	417 PERUVIAN AVE	\$459.01
50-43-43-23-05-013-0100	002ps-0015	439 WORTH AVE	\$5,304.63
50-43-43-27-39-000-1010	002ps-0016	401 PERUVIAN AVE	\$628.23
50-43-43-27-39-000-1030	002ps-0017	401 PERUVIAN AVE	\$1,032.38
50-43-43-27-39-000-1040	002ps-0018	401 PERUVIAN AVE	\$509.59
50-43-43-27-39-000-1050	002ps-0019	401 PERUVIAN AVE	\$522.79
50-43-43-27-39-000-2010	002ps-0020	401 PERUVIAN AVE	\$628.23
50-43-43-27-39-000-2020	002ps-0021	401 PERUVIAN AVE	\$88.28
50-43-43-27-39-000-2030	002ps-0022	401 PERUVIAN AVE	\$509.59
50-43-43-27-39-000-2040	002ps-0023	401 PERUVIAN AVE	\$86.05
50-43-43-27-39-000-2050	002ps-0024	401 PERUVIAN AVE	\$522.79



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance Assessment Roll  
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area  
Fiscal Year 2019

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-39-000-3010	002ps-0025	401 PERUVIAN AVE	\$628.23
50-43-43-27-39-000-3020	002ps-0026	401 PERUVIAN AVE	\$88.28
50-43-43-27-39-000-3030	002ps-0027	401 PERUVIAN AVE	\$86.05
50-43-43-27-39-000-3040	002ps-0028	401 PERUVIAN AVE	\$509.59
50-43-43-27-39-000-3050	002ps-0029	401 PERUVIAN AVE	\$522.79
50-43-43-27-39-000-4010	002ps-0030	401 PERUVIAN AVE	\$729.25
50-43-43-27-39-000-4020	002ps-0031	401 PERUVIAN AVE	\$900.59
50-43-43-27-39-000-4030	002ps-0032	401 PERUVIAN AVE	\$900.59
50-43-43-27-45-000-2010	002ps-0033	401 WORTH AVE	\$1,216.92
50-43-43-27-45-000-2020	002ps-0034	401 WORTH AVE	\$1,047.07
50-43-43-27-45-000-2030	002ps-0035	401 WORTH AVE	\$1,216.92
50-43-43-27-45-000-3010	002ps-0036	401 WORTH AVE	\$1,216.92
50-43-43-27-45-000-3020	002ps-0037	401 WORTH AVE	\$176.82
50-43-43-27-45-000-3030	002ps-0038	401 WORTH AVE	\$1,216.92
50-43-43-27-63-000-1010	002ps-0039	389 S LAKE DR	\$1,242.94
50-43-43-27-63-000-1020	002ps-0040	389 S LAKE DR	\$260.79
50-43-43-27-63-000-1030	002ps-0041	389 S LAKE DR	\$1,200.01
50-43-43-27-63-000-1040	002ps-0042	389 S LAKE DR	\$1,097.38
50-43-43-27-63-000-2010	002ps-0043	389 S LAKE DR	\$1,242.94
50-43-43-27-63-000-2020	002ps-0044	389 S LAKE DR	\$260.79
50-43-43-27-63-000-2030	002ps-0045	389 S LAKE DR	\$1,200.01
50-43-43-27-63-000-2040	002ps-0046	389 S LAKE DR	\$1,097.38
50-43-43-27-63-000-2050	002ps-0047	389 S LAKE DR	\$1,104.83
50-43-43-27-63-000-2060	002ps-0048	389 S LAKE DR	\$1,114.17



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance Assessment Roll  
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area  
Fiscal Year 2019

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-63-000-2070	002ps-0049	389 S LAKE DR	\$1,173.89
50-43-43-27-63-000-2080	002ps-0050	389 S LAKE DR	\$1,177.61
50-43-43-27-63-000-3010	002ps-0051	389 S LAKE DR	\$1,242.94
50-43-43-27-63-000-3020	002ps-0052	389 S LAKE DR	\$1,544.33
50-43-43-27-63-000-3030	002ps-0053	389 S LAKE DR	\$1,200.01
50-43-43-27-63-000-3040	002ps-0054	389 S LAKE DR	\$1,097.38
50-43-43-27-63-000-3050	002ps-0055	389 S LAKE DR	\$1,104.83
50-43-43-27-63-000-3060	002ps-0056	389 S LAKE DR	\$1,114.17
50-43-43-27-63-000-3070	002ps-0057	389 S LAKE DR	\$1,173.89
50-43-43-27-63-000-3080	002ps-0058	389 S LAKE DR	\$1,177.61
50-43-43-27-63-000-4010	002ps-0059	389 S LAKE DR	\$1,242.94
50-43-43-27-63-000-4020	002ps-0060	389 S LAKE DR	\$1,544.33
50-43-43-27-63-000-4030	002ps-0061	389 S LAKE DR	\$1,200.01
50-43-43-27-63-000-4040	002ps-0062	389 S LAKE DR	\$1,097.38
50-43-43-27-63-000-4050	002ps-0063	389 S LAKE DR	\$1,104.83
50-43-43-27-63-000-4060	002ps-0064	389 S LAKE DR	\$1,114.17
50-43-43-27-63-000-4070	002ps-0065	389 S LAKE DR	\$1,173.89
50-43-43-27-63-000-4080	002ps-0066	389 S LAKE DR	\$198.86
50-43-43-27-63-000-5010	002ps-0067	389 S LAKE DR	\$209.90
50-43-43-27-63-000-5020	002ps-0068	389 S LAKE DR	\$1,544.33
50-43-43-27-63-000-5030	002ps-0069	389 S LAKE DR	\$1,200.01
50-43-43-27-63-000-5040	002ps-0070	389 S LAKE DR	\$1,097.38
50-43-43-27-63-000-5050	002ps-0071	389 S LAKE DR	\$1,104.83
50-43-43-27-63-000-5060	002ps-0072	389 S LAKE DR	\$1,114.17



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance Assessment Roll  
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area  
Fiscal Year 2019

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-63-000-5070	002ps-0073	389 S LAKE DR	\$1,173.89
50-43-43-27-63-000-5080	002ps-0074	389 S LAKE DR	\$1,177.61
50-43-43-27-63-000-6010	002ps-0075	389 S LAKE DR	\$1,868.13
50-43-43-27-63-000-6020	002ps-0076	389 S LAKE DR	\$2,279.65
50-43-43-27-63-000-6030	002ps-0077	389 S LAKE DR	\$1,687.11
50-43-43-27-63-000-6040	002ps-0078	389 S LAKE DR	\$286.33
50-43-43-27-63-000-6050	002ps-0079	389 S LAKE DR	\$315.47
50-43-43-27-64-000-1010	002ps-0080	455 WORTH AVE	\$495.72
50-43-43-27-64-000-2010	002ps-0081	455 WORTH AVE	\$700.05
50-43-43-27-64-000-2020	002ps-0082	455 WORTH AVE	\$88.20
50-43-43-27-64-000-2030	002ps-0083	455 WORTH AVE	\$83.47
50-43-43-27-64-000-2040	002ps-0084	455 WORTH AVE	\$783.38
50-43-43-27-64-000-2050	002ps-0085	455 WORTH AVE	\$87.08
50-43-43-27-64-000-2060	002ps-0086	455 WORTH AVE	\$515.62
50-43-43-27-64-000-2070	002ps-0087	455 WORTH AVE	\$704.47
50-43-43-27-64-000-2080	002ps-0088	455 WORTH AVE	\$704.47
50-43-43-27-64-000-2090	002ps-0089	455 WORTH AVE	\$515.62
50-43-43-27-64-000-2100	002ps-0090	455 WORTH AVE	\$82.72
50-43-43-27-64-000-3010	002ps-0091	455 WORTH AVE	\$700.05
50-43-43-27-64-000-3020	002ps-0092	455 WORTH AVE	\$522.27
50-43-43-27-64-000-3030	002ps-0093	455 WORTH AVE	\$494.25
50-43-43-27-64-000-3040	002ps-0094	455 WORTH AVE	\$783.38
50-43-43-27-64-000-3050	002ps-0095	455 WORTH AVE	\$515.62
50-43-43-27-64-000-3060	002ps-0096	455 WORTH AVE	\$515.62



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance Assessment Roll  
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area  
Fiscal Year 2019

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-64-000-3070	002ps-0097	455 WORTH AVE	\$704.47
50-43-43-27-64-000-3080	002ps-0098	455 WORTH AVE	\$704.47
50-43-43-27-64-000-3090	002ps-0099	455 WORTH AVE	\$1,016.51
50-43-43-27-64-000-4010	002ps-0100	455 WORTH AVE	\$700.05
50-43-43-27-64-000-4020	002ps-0101	455 WORTH AVE	\$522.27
50-43-43-27-64-000-4030	002ps-0102	455 WORTH AVE	\$494.25
50-43-43-27-64-000-4040	002ps-0103	455 WORTH AVE	\$783.38
50-43-43-27-64-000-4050	002ps-0104	455 WORTH AVE	\$515.62
50-43-43-27-64-000-4060	002ps-0105	455 WORTH AVE	\$515.62
50-43-43-27-64-000-4070	002ps-0106	455 WORTH AVE	\$704.47
50-43-43-27-64-000-4080	002ps-0107	455 WORTH AVE	\$704.47
50-43-43-27-64-000-4090	002ps-0108	455 WORTH AVE	\$87.08
50-43-43-27-64-000-4100	002ps-0109	455 WORTH AVE	\$489.82
50-43-43-27-68-000-2010	002ps-0110	425 WORTH AVE	\$356.92
50-43-43-27-68-000-2020	002ps-0111	425 WORTH AVE	\$305.02
50-43-43-27-68-000-2030	002ps-0112	425 WORTH AVE	\$1,658.39
50-43-43-27-68-000-2040	002ps-0113	425 WORTH AVE	\$1,658.39
50-43-43-27-68-000-2050	002ps-0114	425 WORTH AVE	\$1,806.19
50-43-43-27-68-000-2060	002ps-0115	425 WORTH AVE	\$2,113.54
50-43-43-27-68-000-3010	002ps-0116	425 WORTH AVE	\$356.92
50-43-43-27-68-000-3020	002ps-0117	425 WORTH AVE	\$1,806.19
50-43-43-27-68-000-3030	002ps-0118	425 WORTH AVE	\$280.06
50-43-43-27-68-000-3040	002ps-0119	425 WORTH AVE	\$280.06
50-43-43-27-68-000-3050	002ps-0120	425 WORTH AVE	\$1,806.19



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance Assessment Roll  
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area  
Fiscal Year 2019

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-68-000-3060	002ps-0121	425 WORTH AVE	\$356.92
50-43-43-27-68-000-4010	002ps-0122	425 WORTH AVE	\$356.92
50-43-43-27-68-000-4020	002ps-0123	425 WORTH AVE	\$1,806.19
50-43-43-27-68-000-4030	002ps-0124	425 WORTH AVE	\$1,658.39
50-43-43-27-68-000-4040	002ps-0125	425 WORTH AVE	\$1,658.39
50-43-43-27-68-000-4050	002ps-0126	425 WORTH AVE	\$305.02
50-43-43-27-68-000-4060	002ps-0127	425 WORTH AVE	\$2,113.54
50-43-43-27-68-000-5010	002ps-0128	425 WORTH AVE	\$356.92
50-43-43-27-68-000-5020	002ps-0129	425 WORTH AVE	\$1,806.19
50-43-43-27-68-000-5030	002ps-0130	425 WORTH AVE	\$1,658.39
50-43-43-27-68-000-5040	002ps-0131	425 WORTH AVE	\$280.06
50-43-43-27-68-000-5050	002ps-0132	425 WORTH AVE	\$305.02
50-43-43-27-68-000-5060	002ps-0133	425 WORTH AVE	\$2,113.54
50-43-43-27-68-000-6010	002ps-0134	425 WORTH AVE	\$530.07
50-43-43-27-68-000-6020	002ps-0135	425 WORTH AVE	\$3,138.91
50-43-43-27-68-000-6030	002ps-0136	425 WORTH AVE	\$530.07
			<b>\$134,708.07</b>



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# TOWN OF PALM BEACH

Special Town Council on: July 9, 2018

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## Section of Agenda

TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY19 BUDGET

## Agenda Title

**RESOLUTION NO. 087-2018** A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Collection and Disposal of Commercial Solid Waste; Establishing the Estimated Assessed Cost Against the Properties that Will Be Benefitted Thereby; Directing the Town Manager to Prepare an Updated Solid Waste Assessment Roll; Establishing a Public Hearing to Consider Approval of the Assessment Roll and Reimposition of the Service Assessments and Their Collection Pursuant to the Uniform Assessment Collection Act; Directing the Provision of Notice; and Providing for an Effective Date.

## Presenter

H. Paul Brazil, P.E., Director of Public Works

## ATTACHMENTS:

- ▣ **Resolution No. 087-2018**

# Town of Palm Beach



Resolution No. 087-2018

# **TOWN OF PALM BEACH**

Information for Special Town Council Meeting on: July 9, 2018

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TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

FROM: H. Paul Brazil, P.E., Director of Public Works

RE: Non-Ad Valorem Assessment Rates for Commercial Solid Waste Collection and Disposal- Adoption of Assessment Roll and Service Assessments for FY2019  
**Resolution No. 087 -2018**

DATE: June 25, 2018

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## **STAFF RECOMMENDATION**

Town staff recommends Town Council adopt Resolution No. 087-2018, which is the Preliminary Assessment Resolution for the proposed Non-Ad Valorem Service Assessments for the Commercial Solid Waste Collection and Disposal rates in FY19.

## **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 FY19 proposed service assessments for the collection and disposal of commercial solid waste that will appear on a property owner's tax bill mailed on or about November 1, 2018. By adopting Resolution No. 087-2018, you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed service assessment 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, and by letter from the Town issued in late August of this year.

The Commercial Solid Waste Collection for FY19 Non-Ad Valorem Assessment uses a rate analysis methodology by the Town using the Palm Beach County Solid Waste Authority's reporting and is calculated as follows:

<b>Cost Description</b>	<b>Amount</b>
Service for 5-day customers	\$ 363,178
Service for 7-day customers	\$ 362,505
Service for apartments	\$ 112,435
<b>Total Assessment Revenues</b>	<b>\$ 838,118</b>
Total Direct Cost for Commercial Solid Waste Collection	\$ 500,044
Disposal Cost (\$42/ton collected)	\$ 301,154
<b>Total Net Cost</b>	<b>\$ 801,198</b>

To employ a defensible assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the services or costs related to the services, we again used the methodology developed in 2003 which was previously found by the Town Council to provide benefits from the services 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. This methodology was again validated and reviewed recently with the original consultant.

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 and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is one percent (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 four percent (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 \$105 in order to net the \$100 needed.

The additional six percent (5%) is attributable as follows:

- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 5%

**The Town's proposed FY18 net assessment of \$ 801,198 is derived by reducing the required gross total assessment of \$ 838,118 by these factors.**

Resolution No.087-2018 formally initiates the process to implement the intended assessments for FY18. The Resolution describes the property to be assessed, the services to be 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. in the Town Hall Council Chambers on September 13, 2018.

Resolution No. 087-2018 is attached hereto. The FY19 Preliminary Assessment Roll and estimated assessments for this service are indicated in Appendix C of Resolution No. 087-2018. These estimates are subject to change as all items associated with the assessment are finalized for the property owner notice and Final Assessment Resolution to be considered in September. Resolution No. 087-2018 sets rates from which the assessment can be calculated for each property.

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.

Non-Ad Valorem Assessment rates for commercial solid waste collection are established as follows, with a comparison to the prior year's rate:

	<b><u>FY18</u></b>	<b><u>FY19</u></b>
1. Apartments	\$ 13.30/Unit/Month	\$ 12.80/Unit/Month
2. Low Volume (5 day)	\$ 0.029/SF/Year	\$ 0.029/SF/Year
3. Medium Volume (5 day)	\$ 0.194/SF/Year	\$ 0.195/SF/Year
4. High Volume (5 day)	\$ 0.849/SF/Year	\$ 0.855/SF/Year
5. Low Volume (7 day)	\$ 0.036/SF/Year	\$ 0.037/SF/Year
6. Medium Volume (7 day)	\$ 0.241/SF/Year	\$ 0.247/SF/Year
7. High Volume (7 day)	\$ 1.055/SF/Year	\$ 1.079/SF/Year

### **FUNDING/FISCAL IMPACT**

This is a “zero-sum” initiative, in that revenues are intended to balance/offset the costs. It is anticipated that this action will provide and generate the requisite funding. All direct costs borne by the Town to accomplish this service are paid for by the properties benefitting, as opposed to all property owners in Town.

## **TOWN ATTORNEY REVIEW**

This resolution has been reviewed by the Town Attorney for legal form and sufficiency. This resolution was developed and prepared by the law firm of Nabors, Giblin, and Nickerson, who previously prepared the Town's ordinances that established Chapter 90 of the Town Code pertaining to special assessments.

### Attachment

cc: Jane Le Clainche, Director of Finance  
Eric B. Brown, P.E., Assistant Director of Public Works  
John C. Randolph, Town Attorney  
Chester Purves, Services Division Manager  
Dean Mealy, Purchasing Manager

**RESOLUTION NO. 087-2018**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF COMMERCIAL SOLID WASTE; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE AN UPDATED SOLID WASTE ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLL AND REIMPOSITION OF THE SERVICE 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. 25-03), the Final Assessment Resolution (Resolution No. 144-2017), Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.**

(A) This resolution constitutes the Preliminary Rate Resolution, as designated in the Code, and initiates the annual process for updating the Solid Waste Assessment Roll and directing the re-imposition of Solid Waste Service Assessments within the Town of Palm Beach for the Fiscal Year beginning October 1, 2018.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Code, Section 102-1 of the Town of Palm Beach Code of Ordinances, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate

Resolution (Resolution No. 107-2017) adopted in 2017. 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, the Final Assessment Resolution, and Resolution No. 107-2017, are affirmed and incorporated herein by reference.

**SECTION 5. SOLID WASTE COLLECTION AND DISPOSAL SERVICES.**

(A) Upon the imposition of the Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs against Assessed Property located within the incorporated areas of the Town, the Town shall cause Solid Waste collection and disposal services, facilities, and programs to be provided to such Assessed Property. All or a portion of the Solid Waste Cost shall be paid from proceeds of the Solid Waste Service Assessments.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property has been and will continue to be benefited by the Town's provision of Solid Waste collection and disposal services, facilities and programs in an amount not less than the Solid Waste Service Assessment upon such parcel computed in the manner set forth in this Preliminary Rate Resolution.

**SECTION 6. DETERMINATION OF SOLID WASTE COST; ESTABLISHMENT OF SOLID WASTE SERVICE ASSESSMENTS.**

(A) The Solid Waste Cost to be assessed and apportioned among benefited parcels for the Fiscal Year commencing October 1, 2018, is estimated to be \$838,118.

(1) \$112,435 of the Solid Waste Cost is allocated to Apartments in accordance with the methodology set forth in the Assessment Report.

(2) \$725,683 of the Solid Waste Cost is allocated to Commercial Property in accordance with the methodology set forth in the Assessment Report.

(3) The approval of this Preliminary Rate Resolution determines the amount of the Solid Waste Cost. The remainder of the Town's budget for Solid Waste collection and disposal services, facilities, and programs shall be funded from available Town revenue other than Solid Waste Service Assessments.

(B) For the Fiscal Year commencing October 1, 2018 in which Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities and programs are imposed, the Solid Waste Cost shall be allocated among all Tax Parcels of Apartments and Commercial Property within the Town in accordance with the method of apportionment provided in Section 6 of Resolution No. 107-2017, as described in more detail in the Assessment Report.

(C) The following rates of assessment for Solid Waste collection and disposal services, facilities, and programs are hereby approved for the Fiscal year beginning October 1, 2018:

<b>Property and Service Type</b>	<b>Annual Assessment Rate</b>	<b>Billing Unit</b>
<b>Apartments</b>	\$153.26	Per Dwelling Unit
<b>Commercial Property – 5 Day Service</b>		
<b>Low Volume</b>	\$0.029	Per Square Foot
<b>Medium Volume</b>	\$0.195	Per Square Foot
<b>High Volume</b>	\$0.855	Per Square Foot
<b>Commercial Property – 7 Day Service</b>		
<b>Low Volume</b>	\$0.037	Per Square Foot
<b>Medium Volume</b>	\$0.247	Per Square Foot
<b>High Volume</b>	\$1.079	Per Square Foot

(D) The rate of the Solid Waste Service Assessments established in this Preliminary Rate Resolution shall be the rates applied by the Town Manager in the preparation of the initial Assessment Roll for the Fiscal Year commencing October 1, 2018, as provided in Section 7 of this Preliminary Rate Resolution.

**SECTION 7. SOLID WASTE ASSESSMENT ROLL.**

(A) The Town Manager is hereby directed to prepare, or cause to be prepared, an updated Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2018, in the manner provided in Section 90-63 of the Code.

(B) Such updated Solid Waste Assessment Roll shall contain the following: (1) a summary description of all Assessed Property within the Town conforming to the description contained on the Tax Roll, (2) the name and address of the owner of record of each Tax Parcel as shown on the Tax Roll, and (3) the amount of the initial Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities, and programs attributable to each Tax Parcel.

(C) The updated Solid Waste Assessment Roll shall be open to public inspection. The foregoing shall not be construed to require that the initial Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Service Assessment for each Tax Parcel of Assessed Property can be determined by use of a computer terminal available to the public.

(D) It is hereby ascertained, determined, and declared that the foregoing method of determining the Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs (1) is a fair and reasonable method of apportioning the Solid Waste Cost among parcels of Assessed Property.

**SECTION 8. PUBLIC HEARING.** There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 13, 2018, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider re-imposition of the Solid Waste Service Assessments, approval of the Assessment Roll, and collection of the Assessments pursuant to the Uniform Assessment Collection Act.

**SECTION 9. NOTICE BY PUBLICATION.** Upon completion of the updated Solid Waste Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 8 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 10. NOTICE BY MAIL.**

(A) If section 90-68(c) of the Town Code so requires, upon completion of the updated Solid Waste Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sec. 90-65 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 8 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 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 Solid Waste Service 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 10 also fulfills the requirements of paragraph (A) of this Section 10, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

**SECTION 11. METHOD OF COLLECTION.** The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

**SECTION 12. 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 9th day of July, 2018.

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Gail L. Coniglio, Mayor

ATTEST:

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Kathleen Dominguez, Town Clerk

**APPENDIX A**

**FORM OF NOTICE TO BE PUBLISHED**

## **APPENDIX A**

### **FORM OF NOTICE TO BE PUBLISHED**

To Be Published by August 21, 2018

#### **NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS**

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider re-imposing non-ad valorem special assessments for the provision of solid waste collection and disposal services, facilities, and programs against commercial property and apartments within the boundaries of the Town of Palm Beach for the Fiscal Year beginning October 1, 2018.

The hearing will be held at 5:01 p.m. on September 13, 2018, 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 special non-ad valorem 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 your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County) and approved by the Town Council of the Town of Palm Beach, as these values were assigned upon the initiation of the assessment program with

the adoption of the Initial Assessment Resolution (No. 25-03) and as amended by subsequent official Town modification of assessment criteria for those commercial properties assessed or added to the Commercial Customer Solid Waste Collection Services program since its inception. The rates of assessment for the fiscal year commencing on October 1, 2018, are as follows:

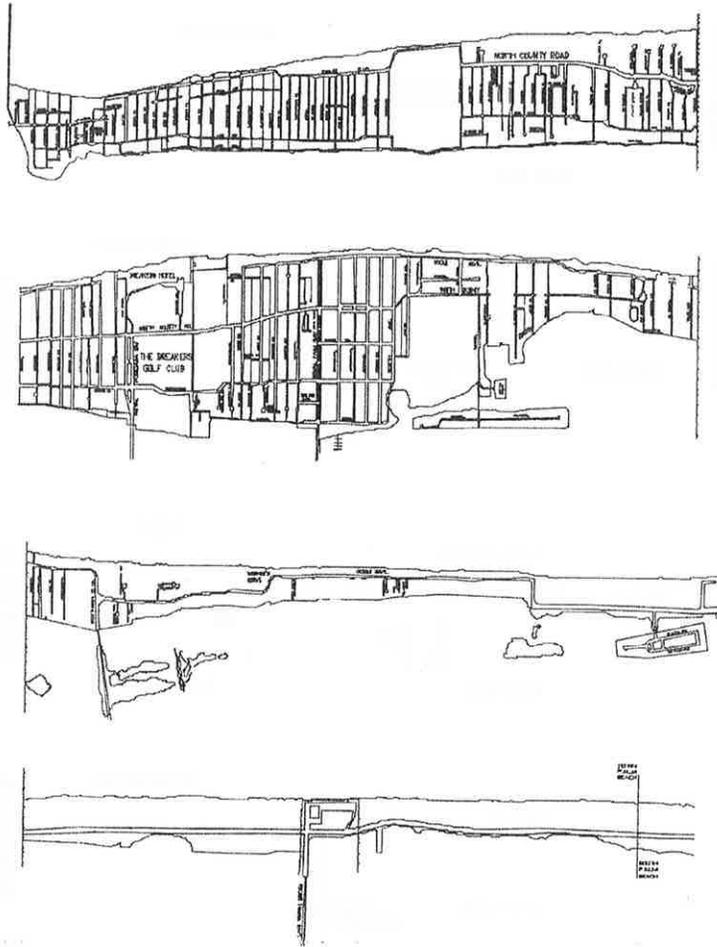
<b>Property and Service Type</b>	<b>Annual Assessment Rate</b>	<b>Billing Unit</b>
<b>Apartments</b>	\$153.26	Per Dwelling Unit
<b>Commercial Property – 5 Day Service</b>		
<b>Low Volume</b>	\$0.029	Per Square Foot
<b>Medium Volume</b>	\$0.195	Per Square Foot
<b>High Volume</b>	\$0.855	Per Square Foot
<b>Commercial Property – 7 Day Service</b>		
<b>Low Volume</b>	\$0.037	Per Square Foot
<b>Medium Volume</b>	\$0.247	Per Square Foot
<b>High Volume</b>	\$1.079	Per Square Foot

A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 144-2017), the Preliminary Rate Resolution for FY 17-18 (Resolution No. 107-2017, and the Preliminary Rate Resolution for FY 18-19 (Resolution No. 087-2018). Copies of Chapter 90, Article II of the Town Code, the above referenced resolutions, and the updated Solid Waste 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 2018, 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.

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



**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 21, 2018

**Owner Name  
Address  
City, State Zip**

*Tax Parcel #:* \_\_\_\_\_  
*Legal Description:* \_\_\_\_\_  
*Sequence #:* \_\_\_\_\_

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As required by Section 197.3632, Florida Statutes, notice is given by the Town Council of the Town of Palm Beach, Florida, that an annual assessment for commercial solid waste collection and disposal services, facilities, and programs using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2018 - September 30, 2019 and future fiscal years. The purpose of this assessment is to fund solid waste collection and disposal services, facilities, and programs benefiting apartments and commercial property within the incorporated area of the Town. The use of an annual special assessment to fund commercial solid waste collection and disposal services, facilities, and programs benefiting property classified as commercial and apartments and receiving Town of Palm Beach solid waste collection and disposal services is a fair, efficient and effective means of funding these needed services.

The total annual solid waste assessment revenue to be collected within the Town, is estimated to be \$838,118 for the Fiscal Year 2018-19. The assessment for your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County) and approved by the Town Council of the Town of Palm Beach.

A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 144-2017), the Preliminary Rate Resolution for FY 17-18 (Resolution No. 107-2017), and the Preliminary Rate Resolution for FY 18-19 (Resolution No. 087-2018). Copies of Chapter 90, Article II of the Town Code, the above referenced resolutions, and the updated Solid Waste 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 following information applies to the above parcel:

Property classification and service type: [i.e. Apartment, Low Volume 5-Day Commercial]  
Number and type of assessment units: [i.e. 30 dwelling units, 10,000 square feet]  
Total Solid Waste Service Assessment: \$\_\_\_\_\_

The maximum annual Solid Waste Service Assessment for the above parcel for the fiscal year commencing on October 1, 2018 and future fiscal years: \$\_\_\_\_\_.

A public hearing will be held at 5:01 p.m. on September 13, 2018, 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 Solid Waste Service 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 2018. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

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 \* \* \* \* \***