

FY 19 Budget Summary by Fund Type, Revenues and Expenditures

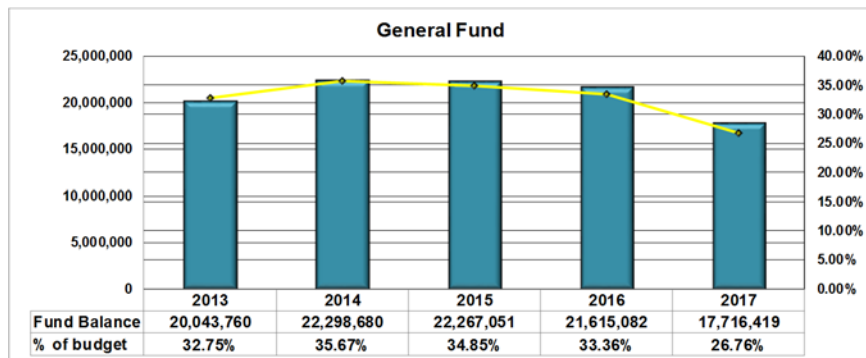
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
Revenues								
Ad Valorem Taxes	54,210,963	0	0	0	0	0	0	54,210,963
Non Ad Valorem Taxes	6,307,000	0	0	500,000	0	0	0	6,807,000
Licenses and Permits	10,634,108	0	0	0	0	0	0	10,634,108
Intergovernmental	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
Subtotal	81,095,429	53,185,000	7,450,445	24,511,374	7,023,936	9,038,915	38,148,141	220,453,240
Appropriations from Fund Balance	1,370,789	9,515,271	202,500	15,915,128	692,848	4,340,312	0	32,036,848
Total Revenues	\$82,466,218	\$62,700,271	\$7,652,945	\$40,426,502	\$7,716,784	\$13,379,227	\$38,148,141	\$252,490,088
Expenditures								
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
Subtotal	82,466,218	62,700,271	7,652,945	40,426,502	5,978,357	13,379,227	23,061,012	235,664,532
Transfer to Fund Balance/Retained Earnings	0	0	0	0	1,738,427	0	15,087,129	16,825,556
Total Expenditures	\$82,466,218	\$62,700,271	\$7,652,945	\$40,426,502	\$7,716,784	\$13,379,227	\$38,148,141	\$252,490,088
Financial Ratios								
	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



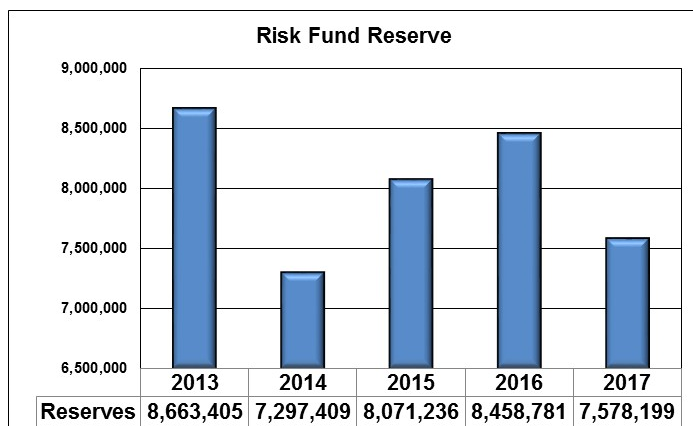
expenditures, and for tax rate stabilization purposes. Twenty-five percent of the FY18 General Fund operating budget (General Fund budget less CIP, coastal and extraordinary retirement transfer) is \$16,550,472. The FY17 ending fund balance was \$17,716,419. The unassigned fund balance exceeds the minimum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

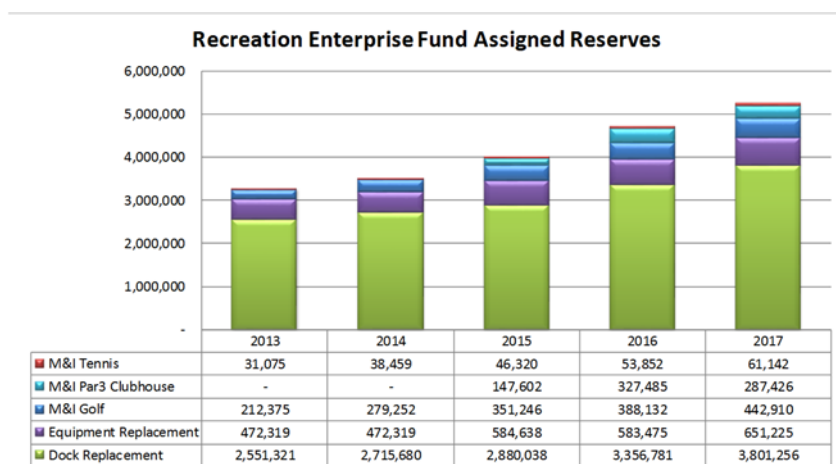
Reserve for Catastrophic Exposures/Emergencies - Risk Fund

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

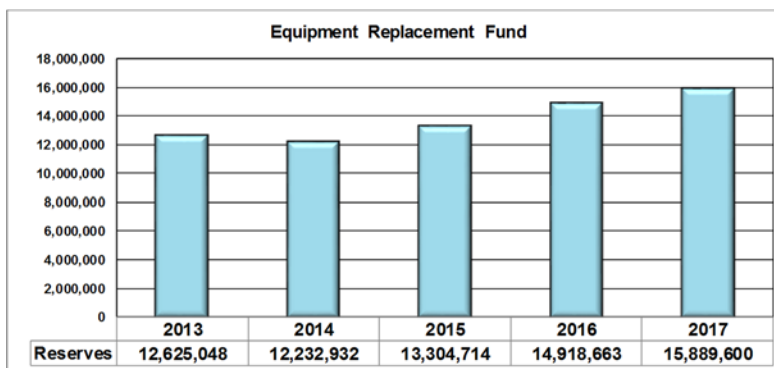
Course. At the end of FY17, the balance is \$287,426. This amount is lower than in FY17 due to projects completed for the Clubhouse that were paid from this reserve.

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.

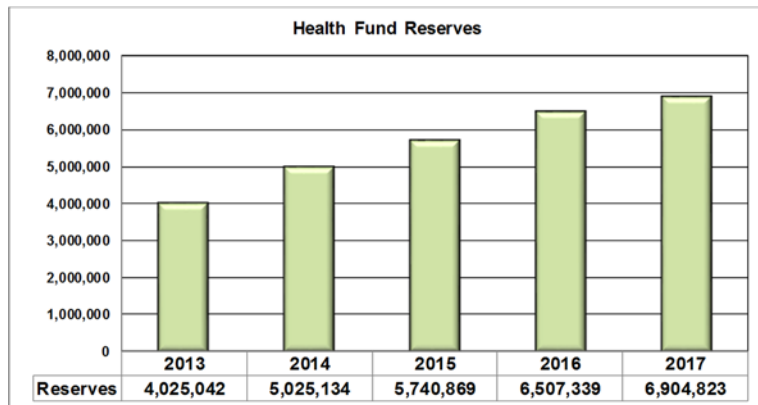
For FY18, income including the depreciation transfer will total \$2,276,600 and expenditures for capital equipment are budgeted at \$2,980,896.

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.

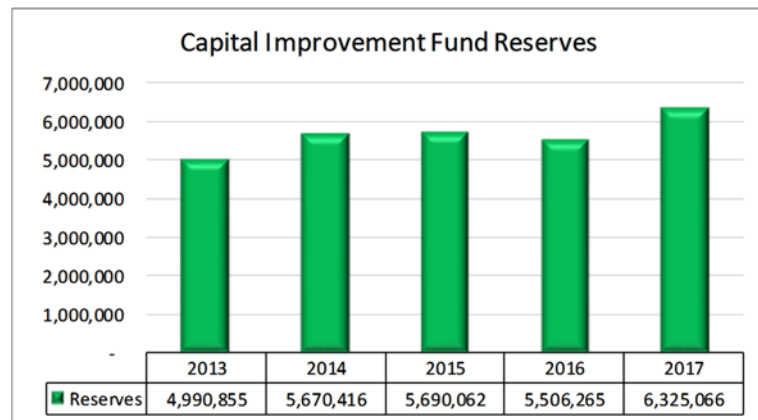
Health Insurance Reserve

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.



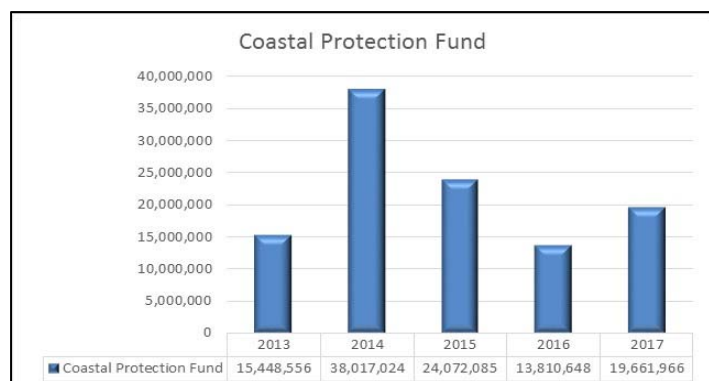
Capital Improvement Fund

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

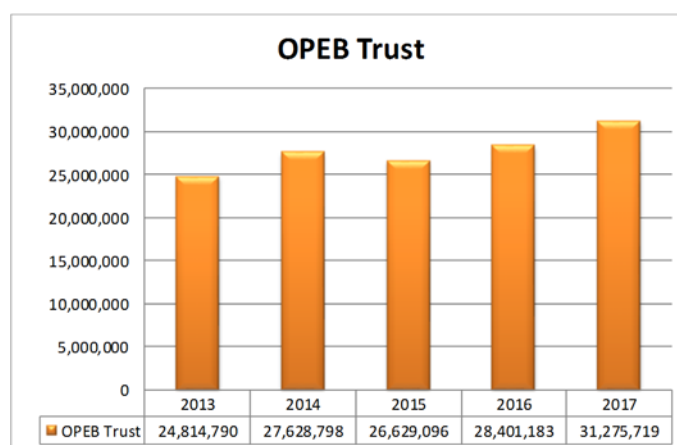


transfer is \$7,410,300 and the FY19 transfer from the General Fund will increase by 3% to \$7,632,609. As of September 30, 2017, the reserve balance in this fund is \$19,661,966. The next planned project is the Mid-Town beach renourishment project in FY21. At that time, sufficient funds will be available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

OPEB (Other Post Employment Benefits) Trust

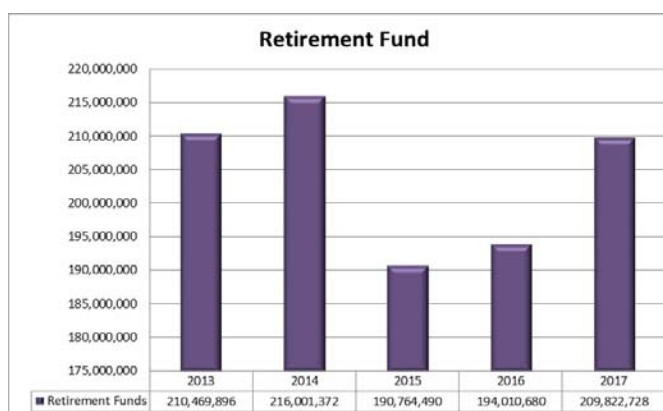
The Town's OPEB Trust Fund was established in 2007 to comply with GASB Statements 43 and 54, which required the establishment of a liability for actuarially determined costs of retiree health benefits. This fund's investments are overseen by the Town's Investment Advisory Committee. The net asset balance 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**

Contingency	2014	2015	2016	2017	YTD 2018
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

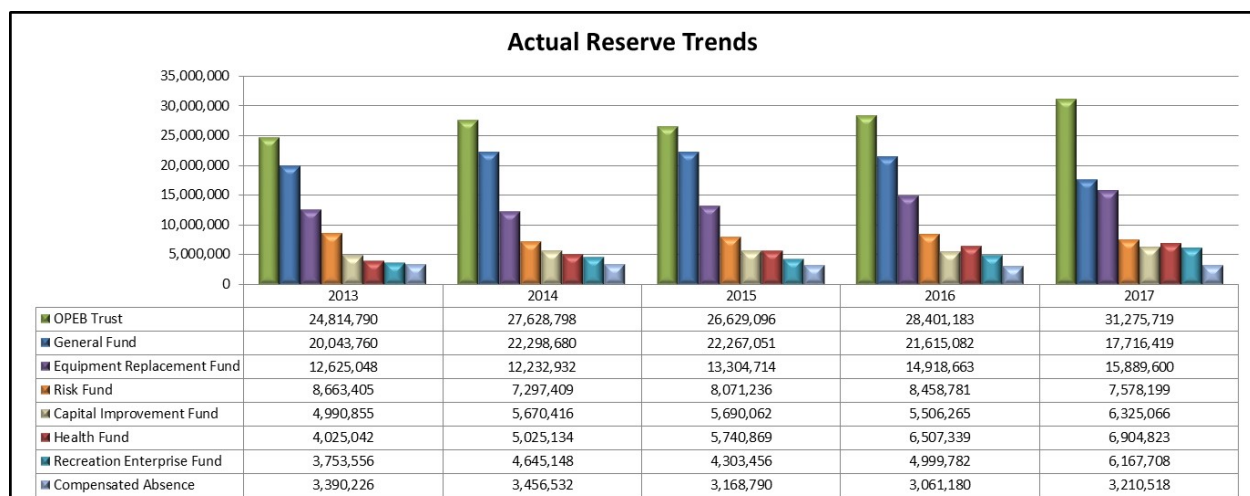
Unassigned Net Position

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
Total	\$ 306,976,446	\$387,863,778	\$ 341,206,028	\$ 323,500,673	\$ 341,090,692



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.

Fund	2017 Reserve Balance	Minimum Required Balance	Excess Reserves
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
Total	\$ 341,090,692	\$324,783,392	\$ 16,307,300



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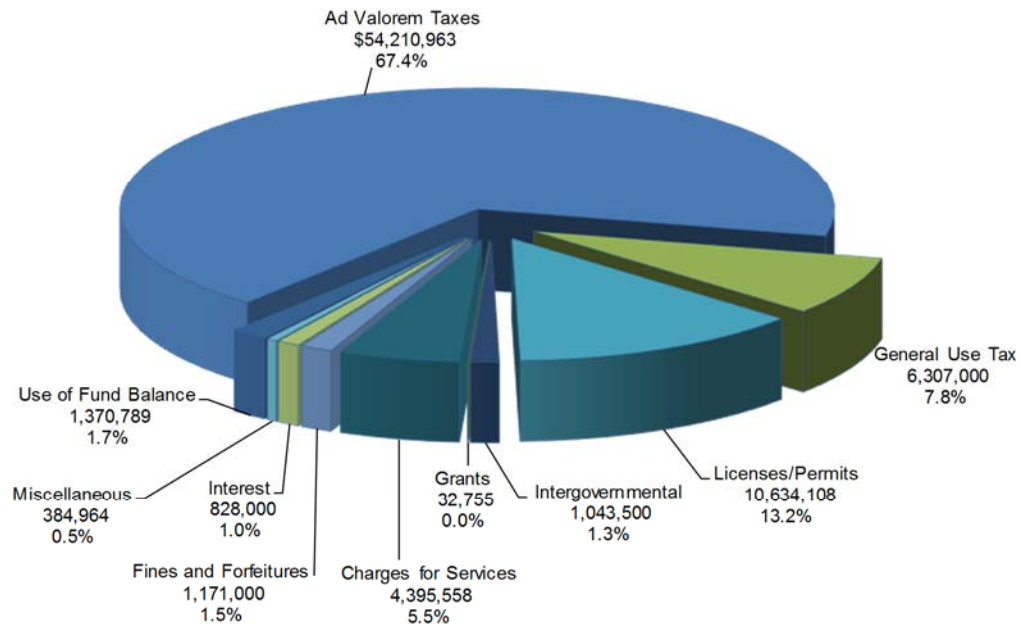
Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison
Fiscal Years 2018 - 2019

	Budget FY2018	Budget FY2019	FY18 vs. FY19 \$ Difference	FY18 vs. FY19 % Change
Revenues				
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 Contribution	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%
Total Revenues	\$81,977,357	\$82,466,218	\$488,861	0.60%
Expenditures				
Department				
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
Total Expenditures before Recreation	\$80,489,229	\$81,317,508	\$828,279	1.03%
Recreation and Tennis	\$1,488,128	\$1,148,710	-\$339,418	-22.81%
Total General Fund Expenditures	\$81,977,357	\$82,466,218	\$488,861	0.60%
Revenues Over/(Under) Expenditures	\$0	\$0		



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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
	<u>\$ 82,466,218</u>

General Fund Revenues

FY2019

Acct #	Title	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Variance	% of Total Budget
311.000	Ad Valorem Taxes							
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%
312.000	Sales, Use and Fuel Taxes							
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%
314.000	Utility Services Taxes							
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%
316.000	Business Tax Receipts							
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%
322.000	Building Permits							
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%
323.000	Franchise Fees							
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%
329.000	Other Licenses, Fees and Permits							
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%
331.000	Federal Grants							
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%
334.000	State Grants							
334.200	Grants State Of Florida	-	1,388	48,750	-	-	-100.00%	0.00%
		-	1,388	48,750	-	-	-100.00%	0.00%

General Fund Revenues

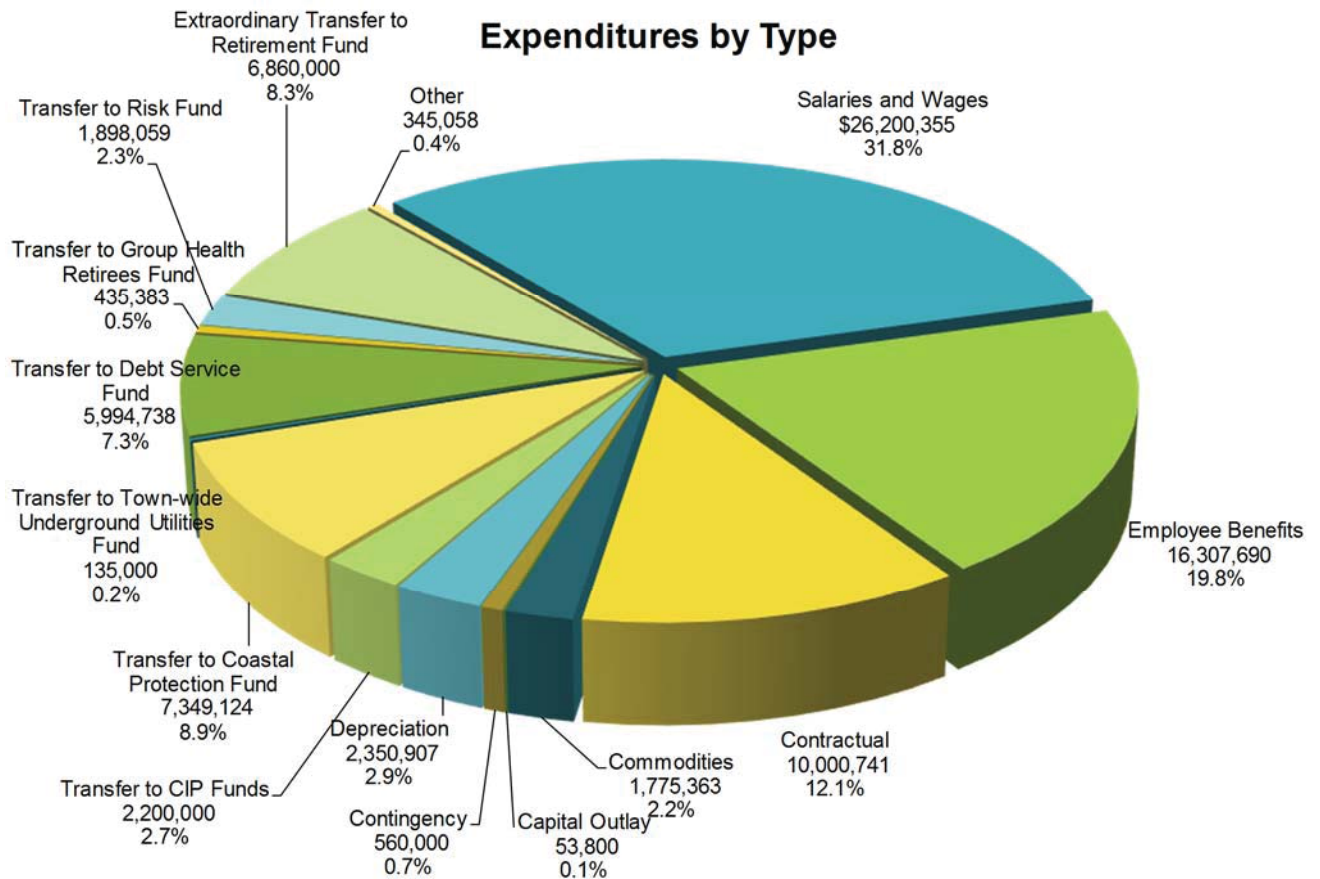
FY2019

Acct #	Title	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Variance	% of Total Budget
335.000	State Shared Revenues							
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%
337.000	Grants From Other Local Units							
337.200	Ems Grant - Palm Beach County	13,132	24,962	77,500	-	25,000	-67.74%	0.03%
337.310	Pbc Land Gmt-Phipps Veg Clear	-	-	-	-	-	0.00%	0.00%
		13,132	24,962	77,500	-	25,000	-67.74%	0.03%
338.000	Shared Revenues-Other Local Units							
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%
342.000	Public Safety							
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%
343.000	Physical Environment							
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%
344.000	Transportation							
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%

General Fund Revenues

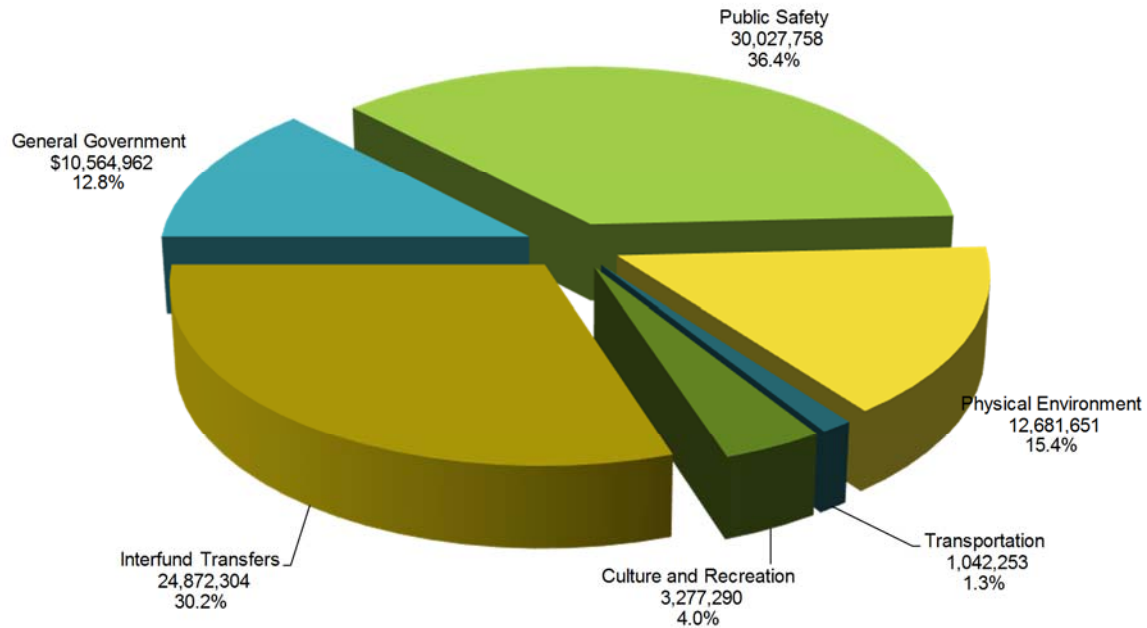
FY2019

Acct #	Title	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Variance	% of Total Budget
347.000	Culture and Recreation							
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%
349.000	Other Charges for Services							
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%
351.000	Judgments and Fines							
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%
354.000	Violations of Local Ordinances							
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%
361.000	Interest and Other Earnings							
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%
362.000	Rents and Royalties							
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%
364.000	Disposition of Fixed Assets							
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%
381.000	Interfund Transfer							
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%

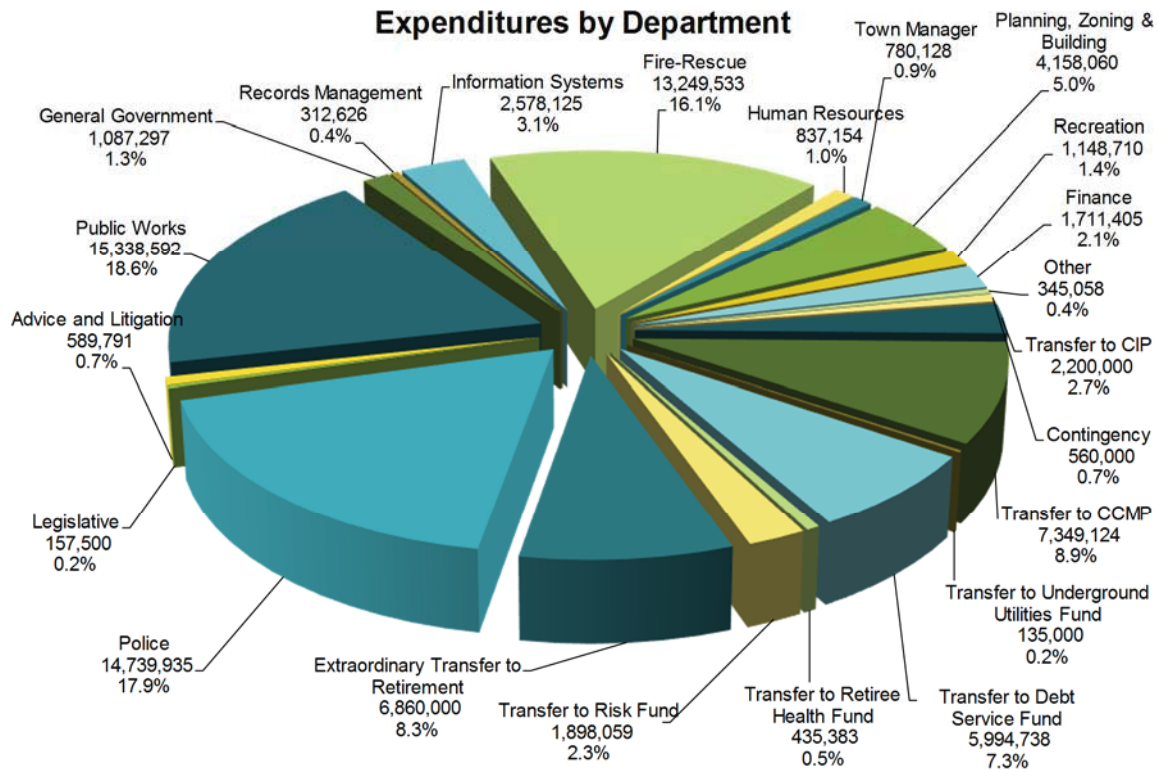


Salaries and Wages	\$ 26,200,355
Employee Benefits	16,307,690
Contractual	10,000,741
Commodities	1,775,363
Capital Outlay	53,800
Contingency	560,000
Depreciation	2,350,907
Transfer to CIP Funds	2,200,000
Transfer to Coastal Protection Fund	7,349,124
Transfer to Town-wide Underground Utilities Fund	135,000
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
	<u>\$ 82,466,218</u>

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
	<u>\$ 82,466,218</u>

General Fund Expenditures

FY2019

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%
TOTAL GENERAL FUND		76,049,835	80,477,229	82,075,680	78,809,209	82,466,218	2.47%	100.00%

*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%
TOTALS	161,890	158,177	157,500	157,500	155,400	157,500	0.00%

*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 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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
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%
TOTALS	1,184,321	760,712	929,596	984,890	906,086	1,087,297	16.96%

*FY18 Adjusted includes FY18 adopted budget plus purchase orders written 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%
TOTALS	759,772	809,912	798,492	798,492	793,080	780,128	-2.30%

*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.

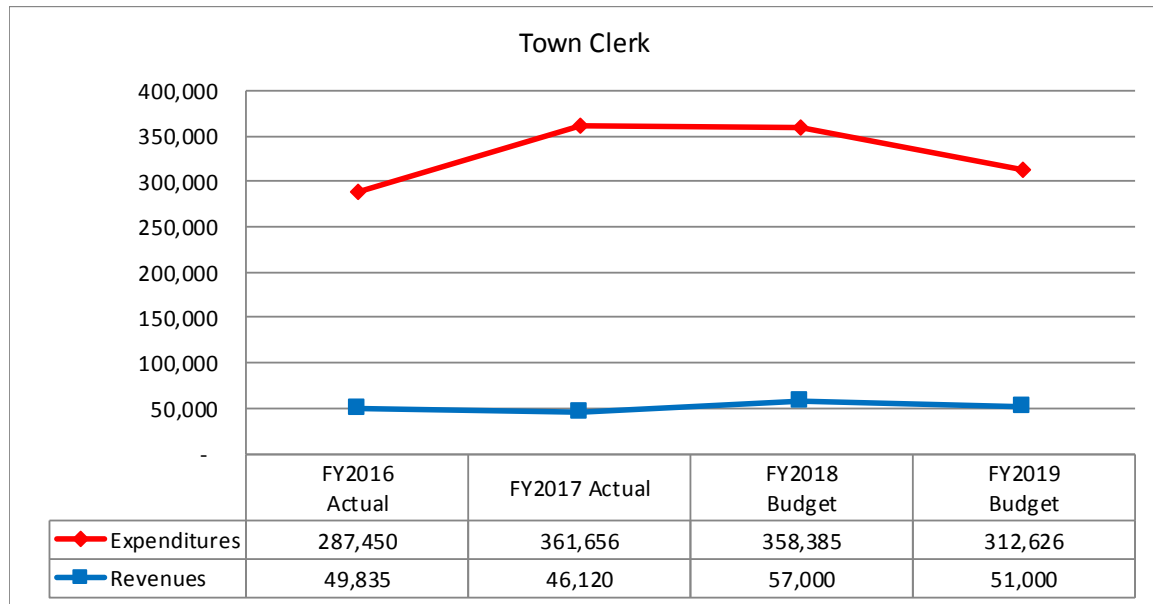
Full Time Equivalent Employees	FY2015	FY2016	FY2017	FY2018	FY2019
Town Manager	1.000	1.000	1.000	1.000	1.000
Deputy Town Manager	1.000	1.000	1.000	1.000	1.000
Director of Recreation and Special Projects	0.100	-	-	-	-
Communications Specialist	-	-	-	0.500	0.000
Executive Assistant	1.000	1.000	-	-	-
Administrative 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%
TOTALS	287,450	361,656	358,385	358,385	316,312	312,626	-12.77%

*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
	3.000	3.000	3.000	3.000	2.700

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%
TOTALS	665,673	975,018	578,788	739,046	615,843	589,791	1.90%

*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%
TOTALS	2,256,531	2,417,595	2,599,005	2,746,976	2,565,843	2,578,125	-0.80%

*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%
TOTALS	740,362	745,391	892,580	898,242	669,629	837,154	-6.21%

*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 (CRTC). 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 CRTC 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 CRTC.

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.

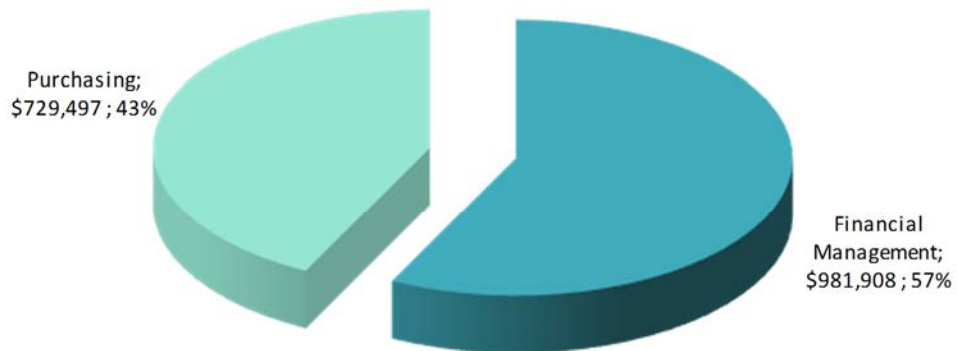
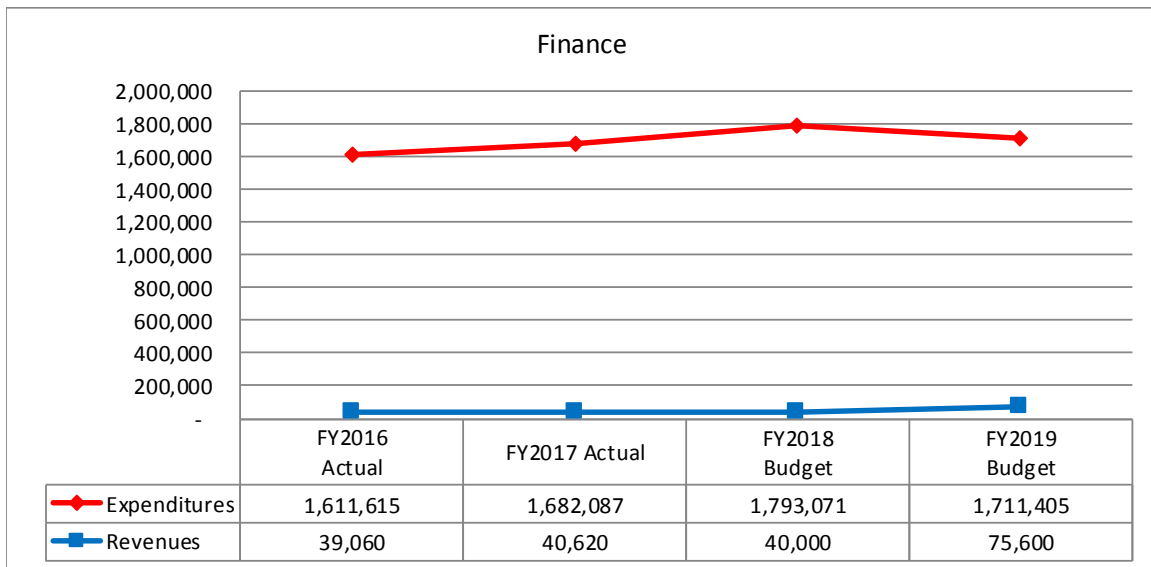
Revenue Summary

	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%
TOTALS	992,207	1,009,219	1,085,812	1,086,667	988,538	981,908	-9.57%

*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. 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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
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%
TOTALS	619,408	672,868	707,259	708,949	699,060	729,497	3.14%

*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.

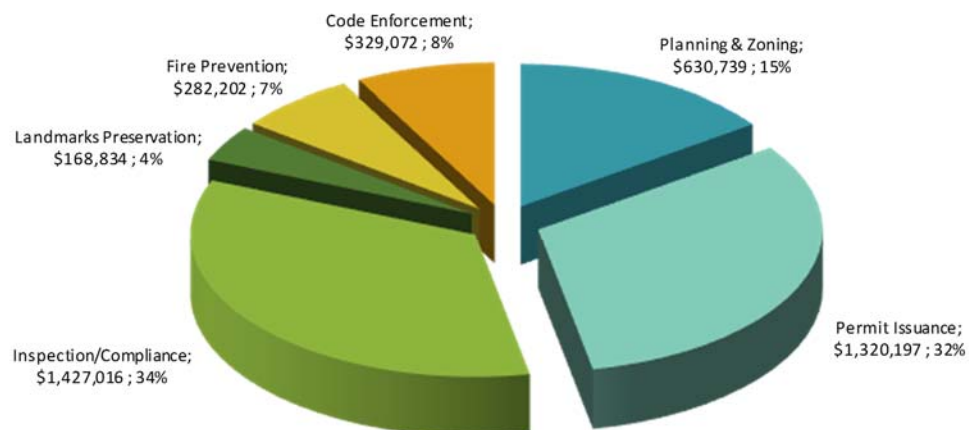
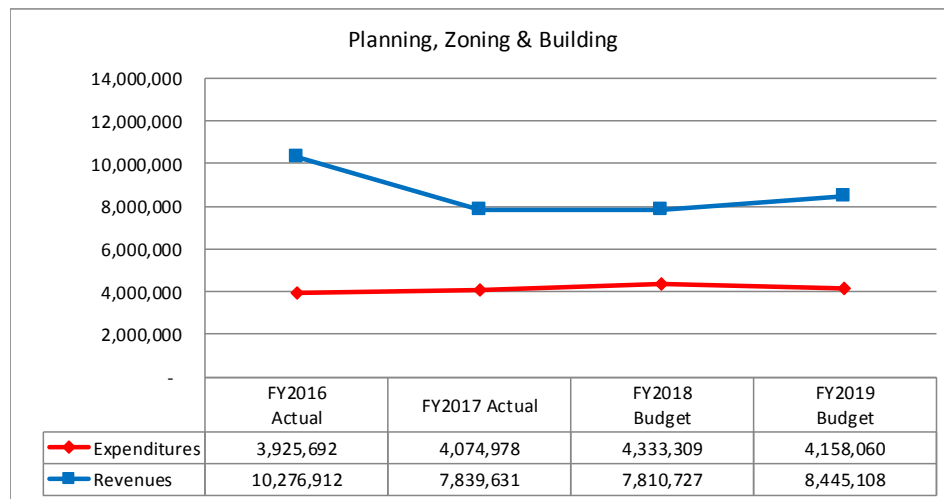
Revenue Summary

	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%
TOTALS	3,925,692	4,074,978	4,333,309	4,487,343	4,321,146	4,158,060	-4.04%

*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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
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%
TOTALS	644,402	717,719	673,410	694,115	673,410	630,739	-6.34%

*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%
TOTALS	1,261,736	1,291,611	1,431,560	1,492,980	1,431,560	1,320,197	-7.78%

*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%
TOTALS	1,278,208	1,293,467	1,427,808	1,465,591	1,427,808	1,427,016	-0.06%

*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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
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%
TOTALS	173,129	171,872	169,488	203,591	169,488	168,834	-0.39%

*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 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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
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%
TOTALS	338,261	305,360	314,311	314,311	309,703	282,202	-10.22%

*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%
TOTALS	229,956	294,949	316,732	316,755	309,177	329,072	3.90%

*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

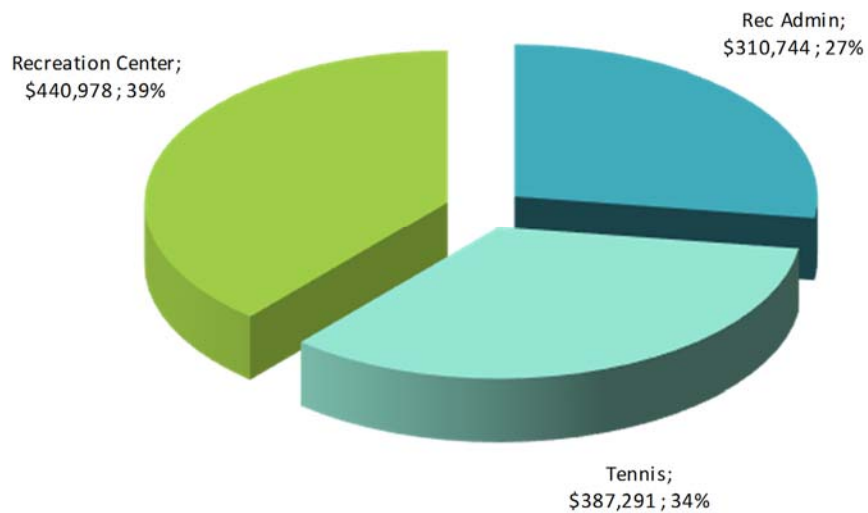
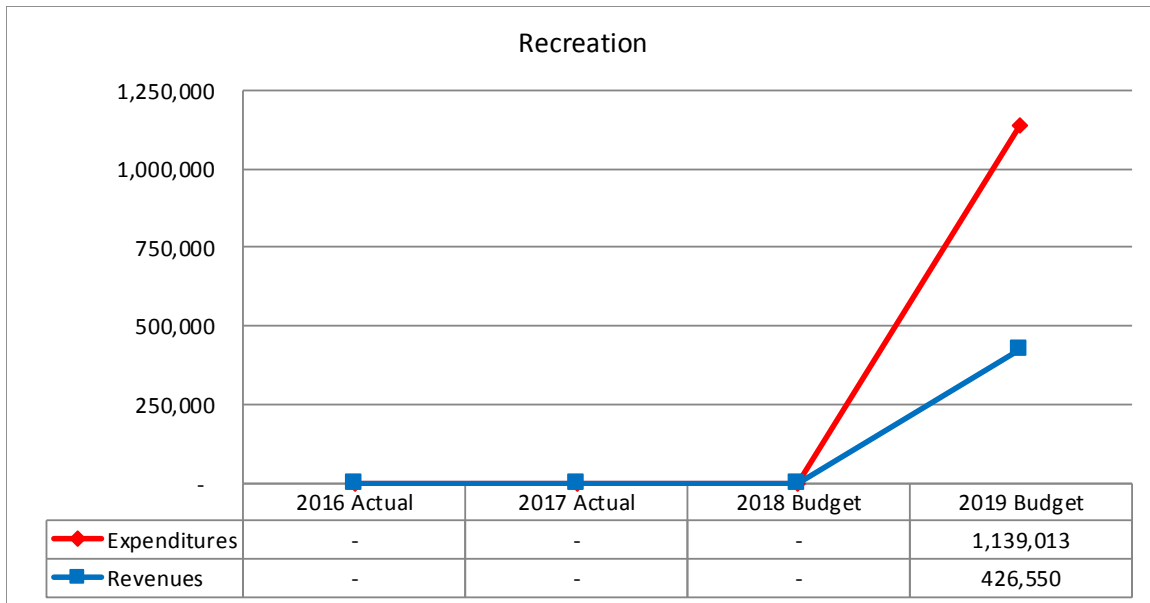
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Change
Youth Program Fees	-	-	-	-	147,000	100.00%
Adult Program Fees	-	-	-	-	19,100	100.00%
Promotional Merchandise	-	-	-	-	500	100.00%
Facility Rental Fees - Rec	-	-	-	-	-	0.00%
Seaview Park Concession	-	-	-	-	-	0.00%
M & I Fee	-	-	-	-	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%
TOTALS	-	-	-	-	-	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 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 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%
TOTALS	-	-	-	-	-	315,430	100.00%

*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%
TOTALS	-	-	-	-	-	389,172	100.00%

*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%
TOTALS	-	-	-	-	-	444,108	100.00%

*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
	6.832	6.833	6.176	5.827	5.076

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.

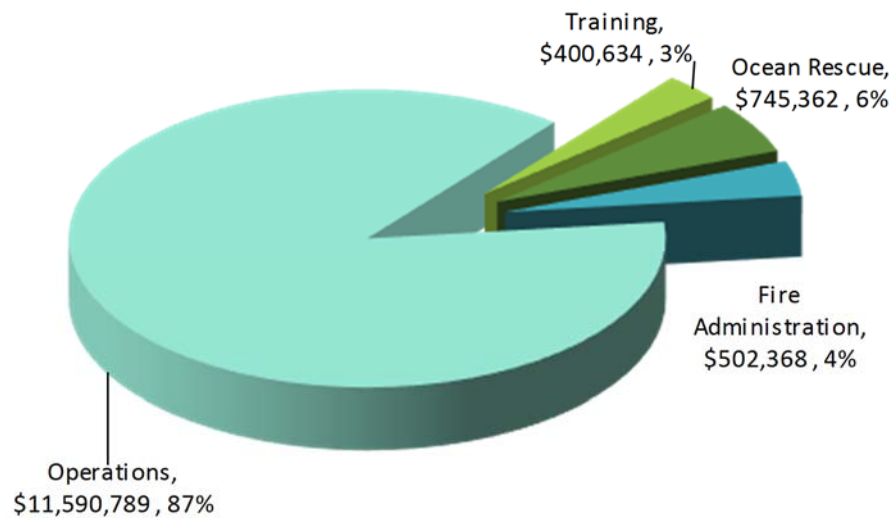
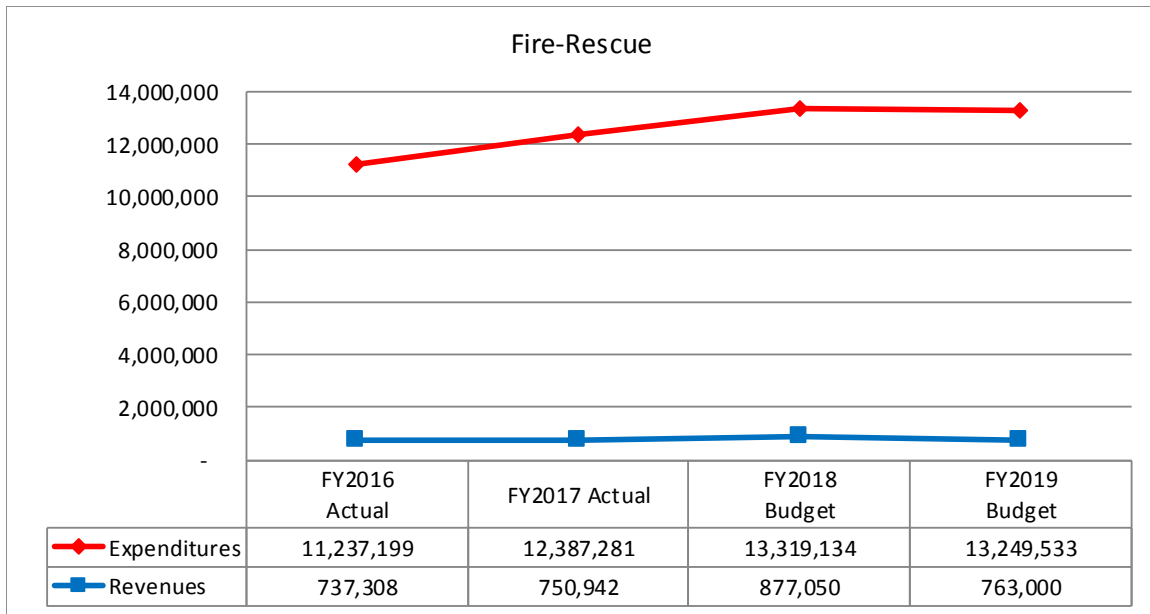
Revenue Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Projected	FY2019 Budget	% Change
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%
	737,308	750,942	877,050	719,773	763,000	-13.00%

Expenditure Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
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%
TOTALS	11,237,199	12,387,281	13,319,134	13,340,196	13,068,959	13,249,533	-0.52%

*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%
TOTALS	596,409	640,472	616,198	616,198	619,375	502,368	-18.47%

*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
	3.500	3.500	3.500	3.500	3.000

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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
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%
TOTALS	9,708,596	10,757,217	11,566,618	11,587,680	11,396,514	11,601,189	0.30%

*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 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%
TOTALS	286,278	321,546	379,374	379,374	334,152	400,634	5.60%

*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%
TOTALS	645,916	668,046	756,944	756,944	718,918	745,342	-1.53%

*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
	9.000	9.000	9.000	9.000	9.000



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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.

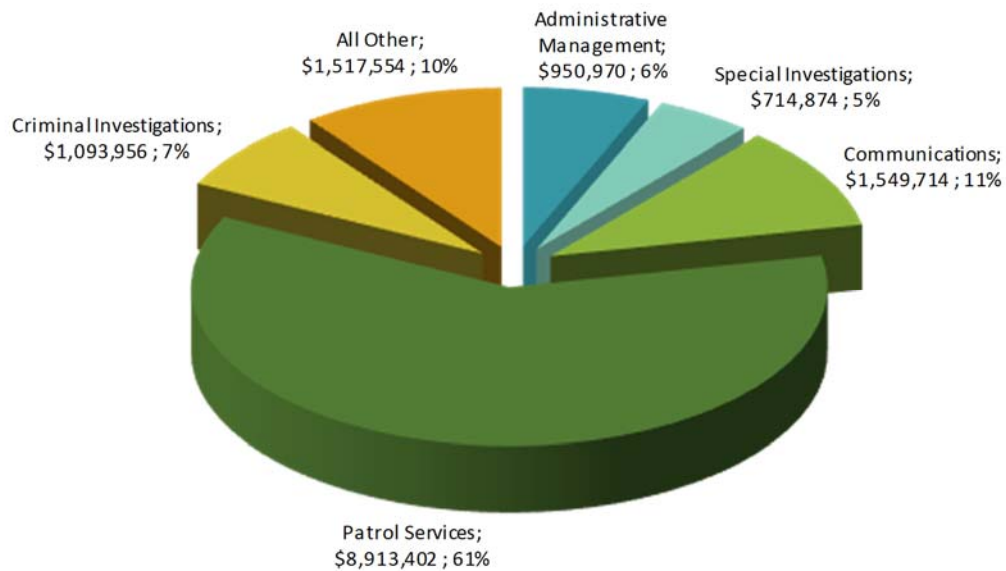
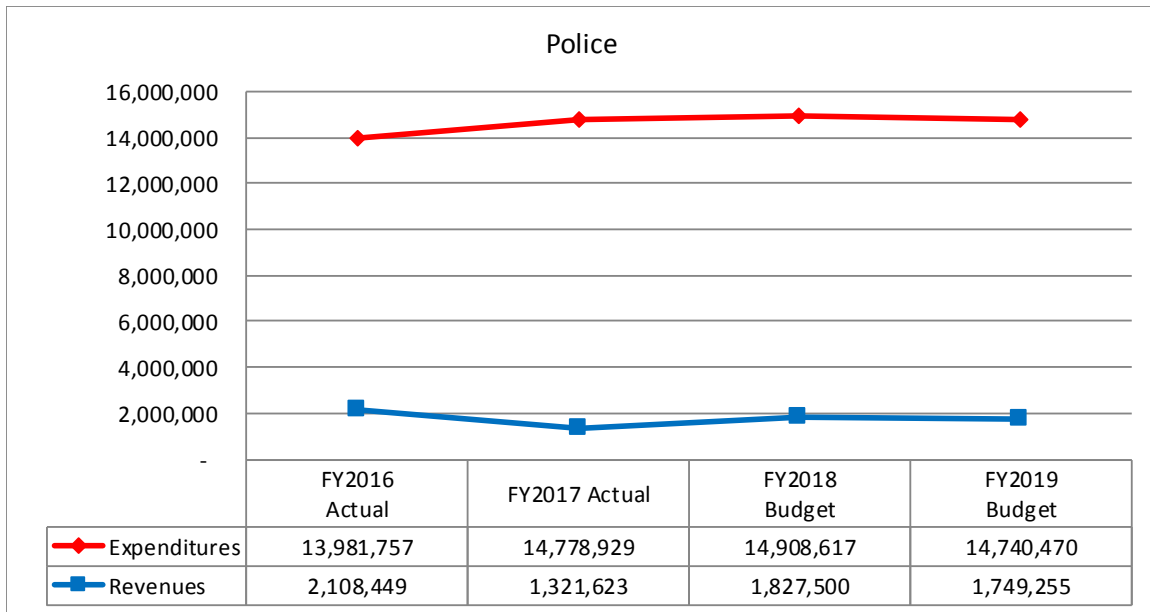
Revenue Summary

	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%
TOTALS	13,981,757	14,778,929	14,908,617	14,969,583	14,107,718	14,740,470	-1.13%

*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%
TOTALS	981,863	1,041,378	1,020,072	1,020,072	976,388	950,970	-6.77%

*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
	5.500	5.500	5.500	5.500	5.000

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%
TOTALS	676,359	738,959	775,146	775,215	670,765	714,874	-7.78%

*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%
TOTALS	185,760	191,887	204,719	204,719	184,561	238,284	16.40%

*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%
TOTALS	278,526	226,137	280,460	280,460	262,814	279,608	-0.30%

*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
	3.000	3.000	3.000	3.000	3.000

PROGRAM: COMMUNICATIONS UNIT 425

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

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

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

Expenditure Summary

	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%
TOTALS	1,527,426	1,569,563	1,611,117	1,611,117	1,519,546	1,549,714	-3.81%

*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	-	-	-
	15.500	15.500	15.500	14.500	15.000

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%
TOTALS	217,796	190,208	197,385	198,939	166,421	200,874	1.77%

*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%
TOTALS	8,519,954	9,068,032	9,146,556	9,205,887	8,650,291	8,913,402	-2.55%

*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%
TOTALS	1,084,282	1,135,052	1,029,775	1,029,787	1,059,144	1,093,956	6.23%

*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
	7.000	7.000	7.000	7.000	7.000

PROGRAM: PARKING CONTROL UNIT 430

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

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

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

Expenditure Summary

	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%
TOTALS	509,791	617,713	643,387	643,387	617,788	798,253	24.07%

*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
	7.750	7.750	7.750	7.750	7.500

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.

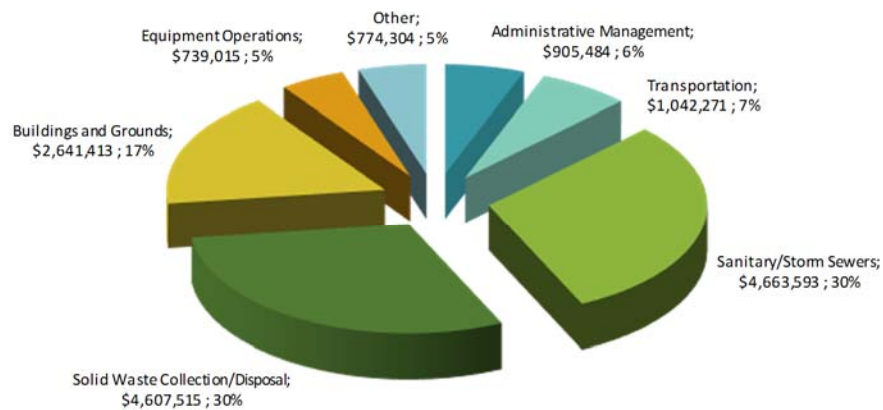
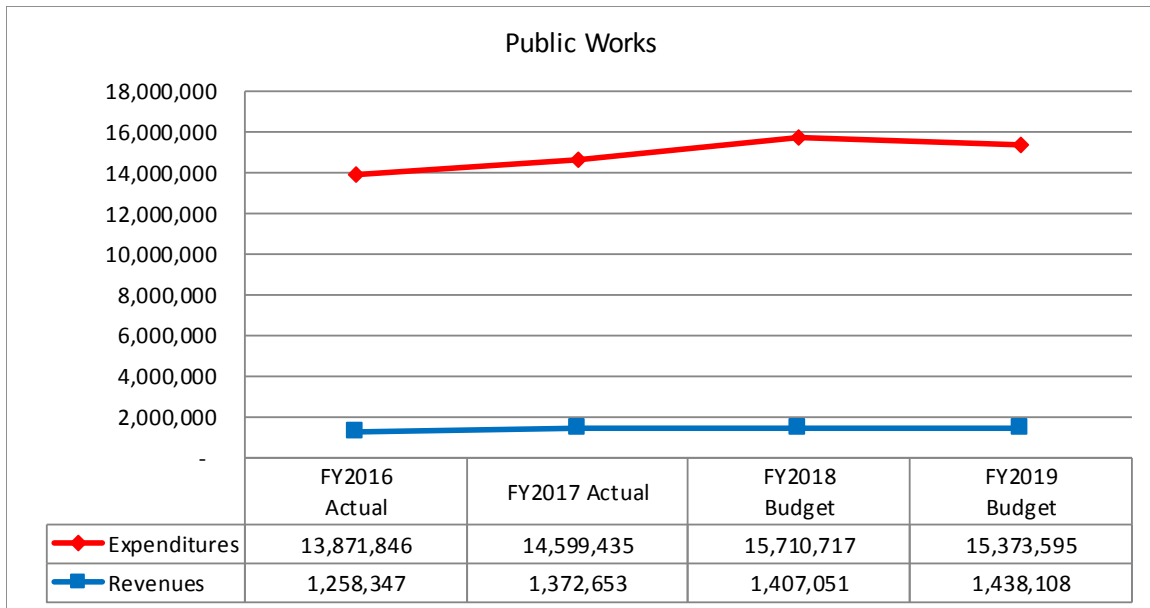
Revenue Summary

	FY2016 Actual	FY2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Change
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%
	1,258,347	1,372,653	1,407,051	1,294,737	1,438,108	2.71%

Expenditure Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
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%
TOTALS	13,871,846	14,599,435	15,710,717	16,554,379	16,116,207	15,373,595	-2.15%

*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%
TOTALS	981,237	1,120,503	1,025,426	1,222,932	1,286,461	905,484	-11.70%

*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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
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%
TOTALS	312,645	294,773	374,299	457,354	457,354	280,454	-25.07%

*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%
TOTALS	232,998	292,037	298,086	317,596	298,086	301,664	1.20%

*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%
TOTALS	442,550	491,455	476,683	535,835	476,683	460,135	-3.47%

*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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
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%
TOTALS	698,863	805,388	896,296	899,486	896,296	811,251	-9.49%

*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
- Televiser 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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
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%
TOTALS	1,170,533	1,338,859	1,556,397	1,576,274	1,556,397	1,560,850	0.29%

*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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
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%
TOTALS	1,744,249	1,661,293	1,847,032	1,999,923	1,847,032	2,291,492	24.06%

*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%
TOTALS	844,265	889,594	926,108	926,108	926,108	929,801	0.40%

*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%
TOTALS	1,016,119	1,043,216	1,151,735	1,153,295	1,151,735	1,167,014	1.33%

*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
	5.850	6.800	6.800	6.800	6.800

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%
TOTALS	75,694	47,695	52,000	52,000	52,000	53,000	1.92%

*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%
TOTALS	2,101,070	1,984,842	2,051,892	2,126,462	2,051,892	2,038,662	-0.64%

*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%
TOTALS	295,801	339,473	370,667	370,667	370,667	367,004	-0.99%

*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
	2.370	3.170	3.170	3.170	3.170

PROGRAM: BEACH CLEANING 546

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

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

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

Expenditure Summary

	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%
TOTALS	90,849	92,531	114,834	114,834	114,834	17,049	-85.15%

*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%
TOTALS	1,354,102	1,520,334	1,603,509	1,720,703	1,603,509	1,597,639	-0.37%

*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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
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%
TOTALS	947,839	1,115,786	1,172,364	1,242,403	1,172,364	1,043,774	-10.97%

*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%
TOTALS	666,372	594,103	714,658	714,658	714,658	684,419	-4.23%

*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%
TOTALS	113,521	115,635	194,165	237,853	255,565	89,885	-53.71%

*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%
TOTALS	628,621	661,640	731,909	733,339	731,909	739,015	0.97%

*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
	4.600	5.100	5.100	5.100	5.100



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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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	-	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	315,777	350,250	335,008	335,008	335,008	345,058	3.00%
TOTALS	315,777	350,250	335,008	335,008	335,008	345,058	3.00%

*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							
	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Adjusted*	FY2018 Projected	FY2019 Budget	% Change
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%
TOTALS	20,955,527	21,888,006	23,058,146	23,058,146	23,058,146	24,872,304	7.87%

*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%
TOTALS	11,822	27,518	61,004	92,234	92,234	-	-100.00%

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

	FY2016 Budget	FY2017 Budget	FY2018 Projected	FY2019 Budget	% Change
Salaries and Wages	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	0.00%
Contractual	-	-	-	-	0.00%
Commodities	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Depreciation	-	-	-	-	0.00%
Other	944,686	960,300	643,877	560,000	-41.68%
TOTALS	944,686	960,300	643,877	560,000	-41.68%
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
Revenues						
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%
TOTALS	2,530,250	1,093,022	26,216,000	39,618,636	53,185,000	102.87%
Expenses						
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%
TOTALS	693,339	4,085,988	34,568,300	17,802,231	62,700,271	81.38%
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	
ENDING NET ASSETS	1,836,911	(1,156,055)	(9,508,355)	20,660,350	11,145,079	

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 \$18,118,285,079

Legal Debt Margin:

Debt Limitation - 5% of assessed value \$ 905,914,254

Debt Summary

Outstanding debt as of September 30, 2018:

General Fund Pledge Obligations:

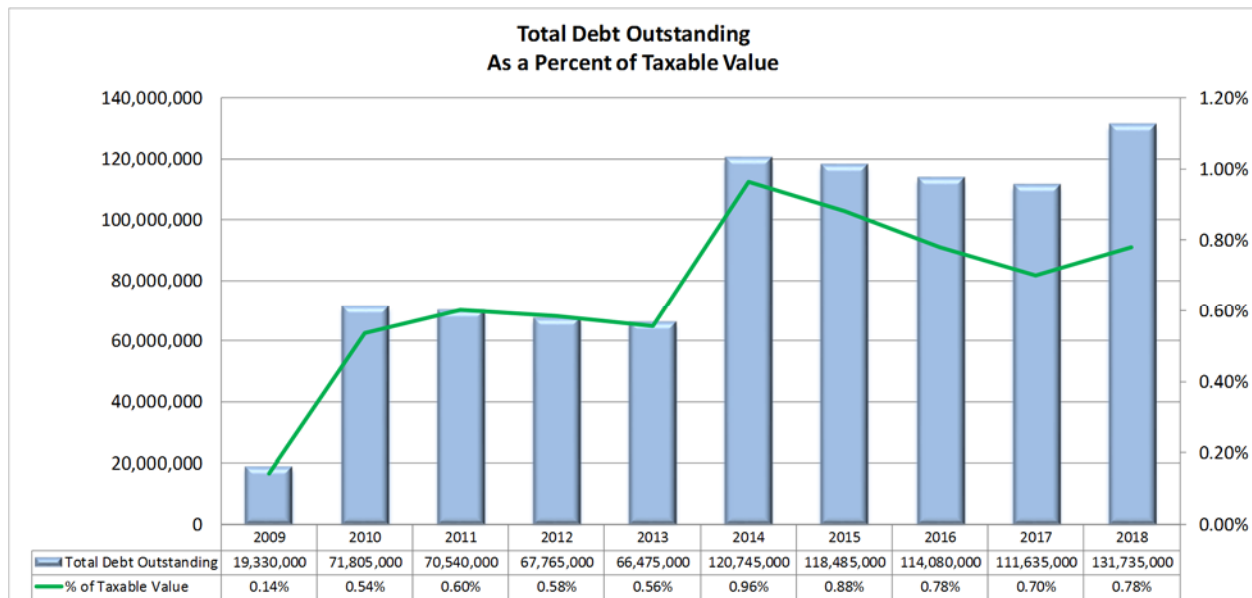
Non-Ad Valorem Revenue Bonds \$109,085,000

Commercial Paper \$ 22,650,000

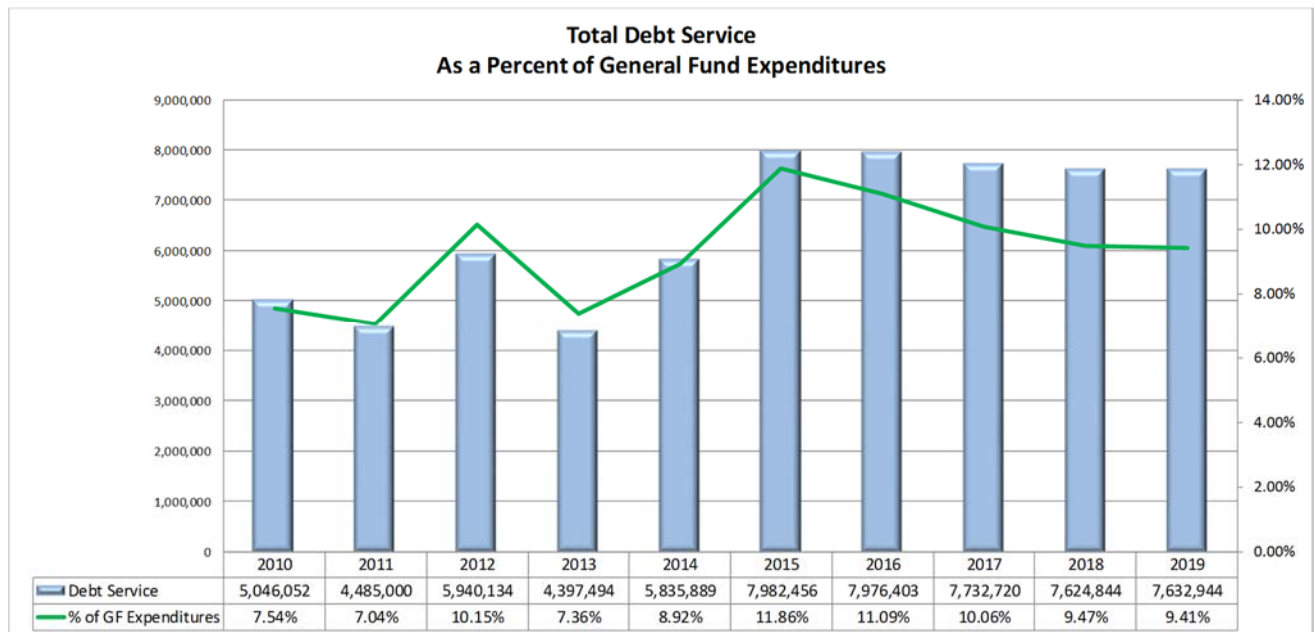
Total Gross Debt (14.5% of capacity) \$131,735,000

	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.



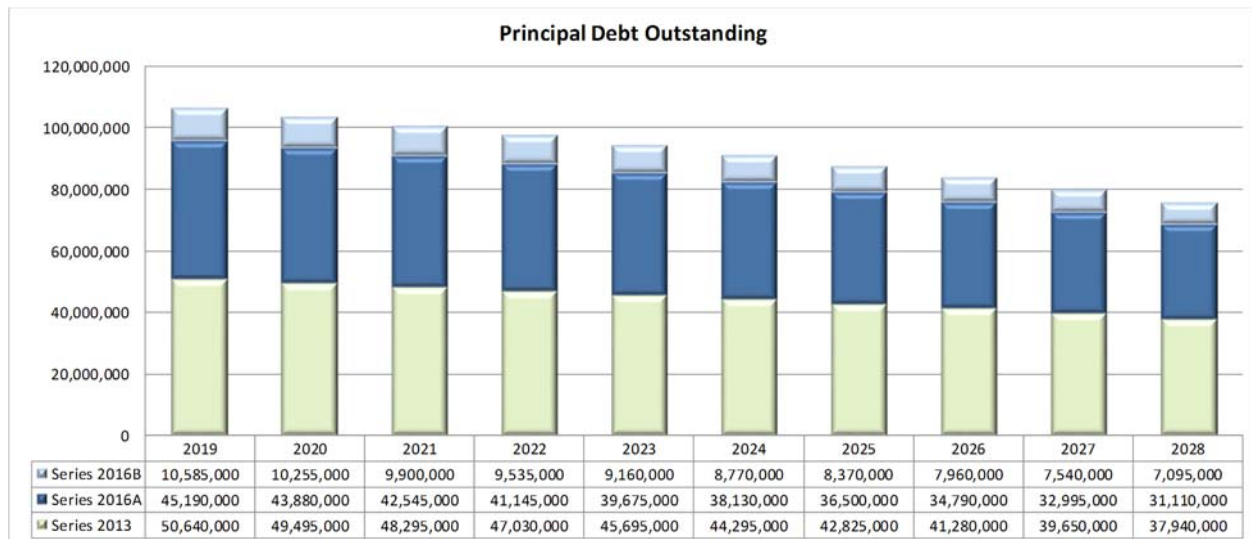
The chart below shows total debt service as a percentage of general fund expenditures.



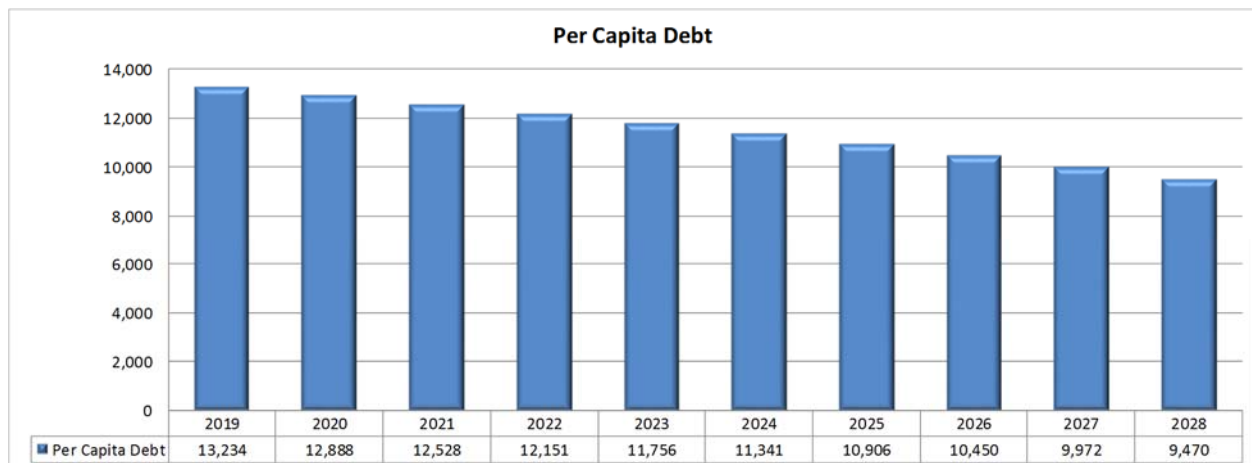
**Town of Palm Beach
Principal Debt Outstanding
FY2019 - FY2028**

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
<u>Revenues</u>						
Interest Earnings	-	-	-	-	-	0.00%
Transfer from 206 - Worth Avenue Refunding Bond and premium	-	108,325	-	-	-	0.00%
Transfer from General Fund	46,959,128	-	-	-	-	-
Transfer from Par 3 Golf Course	6,265,462	6,088,728	5,982,331	5,982,331	5,994,738	0.21%
Transfer from Coastal Fund	204,100	185,967	198,263	198,263	199,338	0.54%
TOTALS	731,163	731,413	736,038	736,038	542,606	-26.28%
TOTALS	54,159,853	7,114,433	6,916,632	6,916,632	6,736,682	-2.60%
<u>Expenses</u>						
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%
TOTALS	7,627,009	6,499,898	6,931,633	6,926,633	6,939,182	0.11%
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	
ENDING NET ASSETS	955,441	1,569,976	1,554,975	1,559,975	1,357,475	

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
Revenues						
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)	-	-	-	-	-	0.00%
Refunding Bond and premium	11,472,936	-	-	-	-	0.00%
TOTALS	12,251,320	752,483	710,000	728,000	713,763	0.53%
Expenses						
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%
TOTALS	869,164	727,571	713,213	711,213	713,763	0.08%
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	
ENDING NET ASSETS	94,058	118,970	115,757	135,757	135,757	

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
Revenues						
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%
TOTALS	1,412,599	2,689,106	3,345,000	3,308,024	3,567,000	6.64%
Expenses						
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%
TOTALS	1,596,396	1,556,368	9,091,154	3,228,217	7,678,451	-15.54%
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	
ENDING NET ASSETS	5,506,265	6,639,003	892,849	6,718,810	2,607,359	

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
Pavement Management			\$ -	\$ 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
Drainage System			\$ -	\$ 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
Sanitary Sewage System			\$ -	\$ 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
Town Buildings			\$ -	\$ 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
Solid Waste / Vegetation Disposal				\$ 27,500	\$ 30,000	\$ 33,000	\$ -	\$ -	\$ 90,500
1	Skees / Okeechobee Landfill	Roadways/Reduction		\$ 27,500	\$ 30,000	\$ 33,000	\$ -	\$ -	\$ 90,500
Coastal Structures / Lake Worth Lagoon				\$ 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
Transfer to Town Wide Undergrounding -Sales Tax			\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,500,000
Water Main Improvements				\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 4,000,000
Designated Reserves/ Contingency			\$ 537,201	\$ 603,750					\$ 1,140,951
Capital Improvement Program Expenditures			\$ 537,201	\$ 7,141,250	\$ 6,280,000	\$ 5,473,000	\$ 2,268,000	\$ 2,740,000	\$ 24,439,451
Year				FY2019	FY2020	FY2021	FY2022	FY2023	Total
REVENUES				FY2019	FY2020	FY2021	FY2022	FY2023	
Source				Estimated	Estimated	Estimated	Estimated	Estimated	Total
General Fund Transfer				\$ 2,200,000	\$ 2,420,000	\$ 2,662,000	\$ 2,928,200	\$ 3,221,020	\$ 13,431,220
Other				\$ -	\$ -	\$ -	\$ -		\$ -
Interest				\$ 67,000	\$ 67,000	\$ 67,000	\$ 67,000	\$ 67,000	\$ 335,000
1 Cent Sales Tax				\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000
Undesignated Reserves			\$ 6,718,810	\$ -	\$ -	\$ -			\$ 6,718,810
WPB Water Main Improvements				\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 4,000,000
Capital Improvement Program Revenues			\$ 6,718,810	\$ 3,567,000	\$ 3,787,000	\$ 4,029,000	\$ 4,295,200	\$ 4,588,020	\$ 26,985,030
NET COST				FY2019	FY2020	FY2021	FY2022	FY2023	
(Surplus / (Deficit))				Estimated	Estimated	Estimated	Estimated	Estimated	Total
Sub-Total - Net Cost			\$ 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

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	FY2017	FY2018	FY2018	FY2019	%
	Actual	Actual	Budget	Projected	Budget	Change
<u>Revenues</u>						
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%
TOTALS	10,714,110	7,380,881	14,080,300	13,885,300	20,566,948	46.07%
<u>Expenses</u>						
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%
TOTALS	20,975,547	1,529,563	19,919,275	10,126,867	22,297,257	11.94%
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	
ENDING NET ASSETS	13,810,648	19,661,966	13,822,991	23,420,399	21,690,090	

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

Town of Palm Beach 10-Year Coastal Management Program													
REVENUES	Item #	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	
	Source												
	51 General Fund Transfer	\$ 7,410,300	\$ 7,340,124	\$ 7,569,598	\$ 7,795,686	\$ 8,030,586	\$ 8,271,504	\$ 8,519,649	\$ 8,775,238	\$ 9,038,096	\$ 9,309,650	\$ 9,588,940	
	52 Coastal Fund Transfer	-	-	-	-	-	-	-	-	-	-	-	
	53 County	-	-	-	-	-	-	-	-	-	-	-	
	54 State portion of FEMA projects	-	-	662,500	-	-	-	3,244,800	-	-	-	-	
	55 State (199B3, 199B13, 199B12, 199B6)	-	-	-	-	-	-	-	-	-	-	-	
	56 Federal	6,400,000	8,280,324	1,985,506	-	-	-	8,502,000	-	-	-	-	10,120,000
	57 Federal	-	-	-	-	-	-	-	-	-	-	-	
	58 FEMA	-	3,975,000	13,912,500	-	-	-	-	-	-	-	-	
	60 Bonds	-	-	-	-	-	-	-	-	-	-	-	
	61 Interest	270,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
	Total	14,080,300	20,566,948	23,770,604	8,096,686	8,330,586	8,571,504	20,566,449	9,075,238	9,338,096	9,609,650	9,888,940	
EXPENDITURES													
Remaining Years of 2013 Adopted Coastal Management Program Budget, Updated August 2015													
Outlook													
Item #	Project Name	FY 2018 Adjusted	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 UPGRADE BLANDWIDE SEDIMENT TRANSPORT ANALYSIS	25,000	25,000	25,000	24,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000	
2	ANNUAL SEDIMENT REPORT (BMA REQUIRED)	45,000	50,000	51,000	53,000	54,000	56,000	58,000	59,000	60,000	65,000	65,000	
3	SEAWALL/DOOR FUNCTIONALITY/STRUCTURAL INVENTORY ASSESSMENT & ANALYSIS	-	115,000	-	-	-	-	-	-	-	-	-	
4	SEAWALL/DOOR REHABILITATION/REPLACEMENT	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
5	SEAWALL ASSESSMENT	-	70,000	-	-	-	-	-	-	-	-	-	
6	SEAWALL REHABILITATION	-	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
7	FLOODING AND CLIMATE CHANGE/SLR ASSESSMENT	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
8	DUNE VEGETATION MAINTENANCE	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
9	REGIONAL SAND NEEDS/STAND SEARCH	-	10,000	-	-	-	-	-	-	-	-	-	
10	GENERAL COASTAL ENGINEERING	54,000	55,000	57,000	58,000	58,000	58,000	64,000	66,000	69,000	70,000	70,000	
11	PHYSICAL MONITORING (NON-PROJECT AREAS)	77,000	79,000	82,000	84,000	86,000	88,000	92,000	94,000	97,000	103,000	103,000	
12	BMA SEA TURTLE HASTING MONITORING	220,000	230,000	226,000	230,000	230,000	230,000	242,000	242,000	242,000	242,000	242,000	
13	BMA BIOLOGICAL MONITORING	210,000	210,000	226,000	230,000	230,000	230,000	242,000	242,000	242,000	242,000	242,000	
14	BMA BIOLOGICAL MONITORING PROGRAM OPERATING EXPENSES	253,326	181,725	181,725	181,725	181,725	181,725	207,000	213,000	213,000	213,000	213,000	
15	COLLAPSE MANAGEMENT PROGRAM OPERATING EXPENSES	253,326	181,725	181,725	181,725	181,725	181,725	207,000	213,000	213,000	213,000	213,000	
16	ANNUAL DEBT SERVICE PAYMENT	730,000	542,406	542,406	542,406	542,406	542,406	542,406	542,406	542,406	542,406	542,406	
17	SAND TRANSFER OPERATING	-	-	-	-	-	-	-	-	-	-	-	
18	MAINTENANCE DREDGING SAND PLACEMENT EXTENSION (EIS)	-	-	-	-	-	-	-	-	-	-	-	
19	LIWI PHYSICAL MONITORING	21,000	21,000	22,000	23,000	23,000	24,000	25,000	25,000	26,000	27,000	28,000	
20	REACH TILLING (REACH 1 AND 2)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
21	SECUREMENT REMOVAL (REACH 1 AND 2)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
22	N. OCEAN BLVD. SEAWALL REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-	
23	SAND FORPASSING	600,000	600,000	620,000	-	660,000	-	700,000	-	742,000	-	787,000	
24	MID-TOWN BEACH RENOVISMENT ENGINEERING/PERMITTING	-	100,000	350,000	-	-	-	-	-	-	-	-	
25a	MID-TOWN BEACH RENOVISMENT CONSTRUCTION	-	-	8,950,000	-	-	-	-	-	-	-	-	
25b	FEMA - HURRICANE MATTHEW	-	3,400,000	8,750,000	-	-	-	-	-	-	-	-	
26	MID-TOWN BEACH GROIN PROJECT AT GULFSTREAM ROAD	2,832,000	-	-	-	-	-	-	-	-	-	-	
27	MID-TOWN DETAILED DESIGN AND PERMITTING (BREAKERS/CLARKE AVENUE)	500,000	-	-	-	-	-	-	-	-	-	-	
28	OBTAIN FEDERAL COST SHARE FOR MID-TOWN	40,000	500,000	500,000	-	-	-	-	-	-	-	-	
29	MID-TOWN PHYSICAL MONITORING	40,000	43,000	43,000	45,000	46,000	47,000	49,000	50,000	51,500	53,000	55,000	
30	MID-TOWN MITIGATION - CORAL NURSERY/TRANSPLANTATION	200,000	200,000	200,000	200,000	200,000	200,000	-	-	-	-	-	
31	MID-TOWN MITIGATION - ARTIFICIAL REEF CONSTRUCTION (CARRYOVER FROM FY 16)	-	3,000,000	-	-	-	-	-	-	-	-	-	
32	REACH TILLING (MID-TOWN)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
33	SECUREMENT REMOVAL (MID-TOWN)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
34	PHIPS NOURISHMENT ENGINEERING/PERMITTING	-	75,000	-	-	-	-	387,000	-	-	-	-	
35a	PHIPS OCEAN PARK REACH 7 BEACH NOURISHMENT CONSTRUCTION	-	-	-	-	-	-	21,800,000	-	-	-	-	
35b	FEMA - HURRICANE MATTHEW	-	1,900,000	9,000,000	-	-	-	-	-	-	-	-	
36	PHIPS PHYSICAL MONITORING	30,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000	38,000	39,000	40,000	
37	REACH TILLING (REACH 7)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
38	SECUREMENT REMOVAL (REACH 7)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
39	REACH 105	-	-	-	-	-	-	-	-	-	-	-	
40	REACH 8 - SOUTH END PALM BEACH RESTORATION PERMITTING	-	75,000	-	-	-	-	-	-	-	-	-	
41	REACH 8 - SOUTH END PALM BEACH RESTORATION (INITIAL CONSTRUCTION)	-	-	-	-	-	-	-	-	-	-	-	
42a	REACH 8 - DUNE RESTORATION	-	-	-	-	-	-	-	-	-	-	-	
42b	FEMA - HURRICANE MATTHEW	-	-	800,000	-	-	-	-	-	-	-	-	
43	REACH 8 - CONSTRUCTION ACCESS EASEMENT AND SITE RESTORATION	-	-	1,700,000	-	-	-	80,000	-	-	-	-	
44	REACH 8 - DUNE/BEACH CONSTRUCT CONCURRENTLY WITH MID-TOWN OR PHIPS	54,000	55,000	58,000	58,000	60,000	63,000	64,000	66,000	68,000	70,000	72,000	
45	REACH 8 - BIOLOGICAL MONITORING	20,000	21,000	22,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000	
46	REACH 8 - PROJECT ENGINEERING REPORT	11,000	11,000	12,000	12,000	12,000	13,000	13,000	14,000	14,000	15,000	16,000	
47	REACH TILLING (REACH 8)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
48	SECUREMENT REMOVAL (REACH 8)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
49	SAND TRANSFER PLANT FEASIBILITY STUDY	-	30,000	-	-	-	-	-	-	-	-	-	
Total		6,206,364	10,175,331	34,087,698	3,359,420	4,768,636	4,161,000	28,976,741	3,384,293	4,302,906	3,409,964	29,398,098	
NET ANNUAL COST													
Item #	Surplus/Deficit	Surplus/Deficit	Surplus/Deficit	Surplus/Deficit	Surplus/Deficit	Surplus/Deficit	Surplus/Deficit	Surplus/Deficit	Surplus/Deficit	Surplus/Deficit	Surplus/Deficit	Surplus/Deficit	Surplus/Deficit
53	\$ 7,873,936	\$ 10,387,617	\$ (10,317,094)	\$ 4,737,266	\$ 3,651,950	\$ 4,410,504	\$ (8,410,292)	\$ (8,410,292)	\$ 5,750,946	\$ 5,035,590	\$ 6,118,686	\$ (9,389,158)	
FUND BALANCE													
Fund Balance 10/1	\$ 19,661,966	\$ 23,420,369	\$ 21,690,090	\$ 11,372,996	\$ 16,110,262	\$ 15,672,212	\$ 24,082,716	\$ 15,672,424	\$ 21,463,370	\$ 26,498,960	\$ 32,617,646	\$ 23,228,488	
Carryover Balances	\$ 19,661,966	\$ 12,117,295	\$ (12,117,295)										
Fund Balance 9/30		\$ 21,690,090	\$ 11,372,996	\$ 16,110,262	\$ 19,672,212	\$ 19,672,212	\$ 24,082,716	\$ 15,672,424	\$ 21,463,370	\$ 26,498,960	\$ 32,617,646	\$ 23,228,488	

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

REVENUES													
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	\$ 741,124.14	\$ 7,563,598.18	\$ 7,796,686.18	\$ 8,030,586.18	\$ 8,271,504.18	\$ 8,515,649.18	\$ 8,775,238.18	\$ 9,038,496.18	\$ 9,309,650.18	\$ 9,589,740.18	
2	Grants and Transfers	-	-	-	-	-	-	-	-	-	-	-	
3	County	-	-	-	-	-	-	-	-	-	-	-	
4	State	-	-	-	-	-	-	-	-	-	-	-	
5	State portion of FEMA projects	-	-	-	-	-	-	-	-	-	-	-	
6	Federal	-	-	-	-	-	-	-	-	-	-	-	
7	Federal	-	-	-	-	-	-	-	-	-	-	-	
8	Federal	-	-	-	-	-	-	-	-	-	-	-	
9	Books	\$ 283,210.00	\$ 3,971,600.00	\$ 13,912,500.00	-	-	-	-	-	-	-	-	
10	Interest	\$ 271,000.00	\$ 20,566,948.18	\$ 23,710,604.18	\$ 8,796,686.18	\$ 8,340,586.18	\$ 8,571,504.18	\$ 20,566,449.18	\$ 9,075,238.18	\$ 9,338,496.18	\$ 9,609,650.18	\$ 20,098,540.18	
EXPENDITURES													
Remaining Years of 2013 Adopted Coastal Management Program Budget, Updated August 2015													
Item #	Project Name	FY 2018 Adopted	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 ISLANDSIDE SEDIMENT TRANSPORT ANALYSIS	\$ 72,000.00	\$ 22,000.00	\$ 23,000.00	\$ 24,000.00	\$ 24,000.00	\$ 25,000.00	\$ 26,000.00	\$ 27,000.00	\$ 28,000.00	\$ 29,000.00	\$ 30,000.00	
2	ANNUAL SEDIMENT REPORT (BMA REQUIRED)	\$ 48,000.00	\$ 50,000.00	\$ 51,000.00	\$ 51,000.00	\$ 54,000.00	\$ 56,000.00	\$ 58,000.00	\$ 59,000.00	\$ 60,000.00	\$ 60,000.00	\$ 66,000.00	
3	SEAWALL/LOD FUNCTION/NON-STRUCTURAL INVENTORY ASSESSMENT & ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	
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	GRON ASSESSMENT	\$ -	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
6	GRON REHABILITATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	FLOODING AND CLIMATE CHANGE/FAIR ASSESSMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	LOBBING	\$ -	\$ 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 MAINTENANCE	\$ 30,000.00	\$ 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	\$ 13,000.00	
10	BEACH RENOVATION/REPAIRS	\$ 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	\$ 10,000.00	\$ 10,000.00	
11	GENERAL COASTAL ENGINEERING	\$ 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	
12	PHYSICAL MONITORING (NON-PROJECT AREAS)	\$ 77,000.00	\$ 79,000.00	\$ 82,000.00	\$ 84,000.00	\$ 86,000.00	\$ 88,000.00	\$ 90,000.00	\$ 92,000.00	\$ 94,000.00	\$ 96,000.00	\$ 103,000.00	
13	BMA SEA TURTLE NESTING MONITORING	\$ 210,000.00	\$ 220,000.00	\$ 220,000.00	\$ 230,000.00	\$ 240,000.00	\$ 242,000.00	\$ 242,000.00	\$ 242,000.00	\$ 242,000.00	\$ 242,000.00	\$ 280,000.00	
14	BMA BIOLOGICAL 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	
15	COASTAL MANAGEMENT PROGRAM OPERATING EXPENSES	\$ 258,376.18	\$ 182,037.18	\$ 183,931.18	\$ 189,188.18	\$ 197,954.18	\$ 200,893.18	\$ 207,009.18	\$ 213,310.18	\$ 219,799.18	\$ 226,483.18	\$ 233,167.18	
16	ANNUAL DBT SERVICE PAYMENT	\$ 736,038.18	\$ 942,607.18	\$ 544,037.18	\$ 542,232.18	\$ 540,982.18	\$ 546,107.18	\$ 540,732.18	\$ 539,982.18	\$ 541,607.18	\$ 546,481.18	\$ 543,731.18	
17	SAND TRANSFER OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18	MAINTENANCE DREDGING, SAND PLACEMENT EXTENSION (EIS)	\$ -	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	
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 3 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	\$ -	\$ 660,000.00	\$ -	\$ 700,000.00	\$ -	\$ 742,000.00	\$ -	\$ 787,000.00	
24	MID-TOWN BEACH RENOVATION/ENGINEERING/PERMITTING	\$ -	\$ 100,000.00	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,000.00	\$ -	
25a	MID-TOWN BEACH RENOVATION/ENGINEERING/PERMITTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25b	FEMA - HURRICANE MATTHEW	\$ -	\$ 3,400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25c	MID-TOWN BEACH RENOVATION PROJECT AT GULFSTREAM ROAD	\$ 2,812,000.00	\$ -	\$ 8,750,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25d	MID-TOWN BEACH RENOVATION PROJECT AT GULFSTREAM ROAD	\$ 2,812,000.00	\$ -	\$ 8,750,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
26	MID-TOWN RETAIL DESIGN AND FINISHING (BREAVERS/CARRE AVENUE)	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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	\$ 48,000.00	\$ 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 PHYSICAL MONITORING	\$ 41,000.00	\$ 42,000.00	\$ 43,000.00	\$ 45,000.00	\$ 46,000.00	\$ 47,000.00	\$ 48,000.00	\$ 50,000.00	\$ 51,000.00	\$ 53,000.00	\$ 55,000.00	
31	MID-TOWN MITIGATION - ARTIFICIAL REEF CONSTRUCTION (*CARROVER FROM FY 16)	\$ -	\$ 3,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	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	
33	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	
34	PHIPS NOURISHMENT ENGINEERING/PERMITTING	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ 387,000.00	\$ -	\$ -	\$ -	\$ -	
35a	PHIPS OCEAN PARK/REACH7 BEACH NOURISHMENT CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,800,000.00	\$ -	\$ -	\$ -	\$ -	
35b	FEMA - HURRICANE MATTHEW	\$ -	\$ 1,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35c	FEMA - HURRICANE MATTHEW	\$ -	\$ 1,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36	PHIPS 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)	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
42a	REACH 8 - DUNE RESTORATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
42b	REACH 8 - DUNE RESTORATION	\$ -	\$ 800,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
43	REACH 8 - CONSTRUCTION ACCESS EASEMENT AND SITE RESTORATION	\$ -	\$ -	\$ 800,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
44	REACH 8 - DUNE/BEACH CONSTRUCT CONCURRENTLY WITH MID-TOWN OR PHIPS	\$ -	\$ -	\$ 1,700,000.00	\$ -	\$ -	\$ -	\$ 2,750,000.00	\$ -	\$ -	\$ -	\$ -	
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	\$ 6,206,364.18	\$ 30,000.00	\$ 38,887,998.18	\$ 7,859,420.18	\$ 9,268,596.18	\$ 8,661,000.18	\$ 28,476,711.18	\$ 2,784,292.18	\$ 3,862,906.18	\$ 2,990,954.18	\$ 28,848,098.18	
NET ANNUAL COST													
Item #	Annual Surplus/Deficit	\$ -	\$ 4,887,304.18	\$ 1,647,194.18	\$ 217,206.18	\$ 938,350.18	\$ 89,496.18	\$ 1,910,202.18	\$ 6,290,946.18	\$ 5,335,300.18	\$ 6,118,686.18	\$ 6,848,158.18	
FUND BALANCE													
	Fund Balance 10/1	\$ -	\$ 19,661,966.18	\$ 23,420,399.18	\$ 17,189,777.18	\$ 2,372,683.18	\$ 1,671,599.18	\$ 1,582,103.18	\$ 6,328,189.18	\$ 37,243.18	\$ 5,498,347.18	\$ 12,117,033.18	
	Carryover Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Fund Balance 9/30	\$ -	\$ 19,661,966.18	\$ 23,420,399.18	\$ 17,189,777.18	\$ 2,372,683.18	\$ 1,671,599.18	\$ 1,582,103.18	\$ 6,328,189.18	\$ 37,243.18	\$ 5,498,347.18	\$ 12,117,033.18	

Town of Palm Beach



Worth Avenue Assessment District (311)

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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Projected	FY2019 Budget	% Change
Revenues						
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%
TOTALS	249,516	239,305	264,338	246,000	227,426	-13.96%
Expenses						
Maintenance Costs	220,277	261,597	328,638	265,000	277,426	-15.58%
TOTALS	220,277	261,597	328,638	265,000	277,426	-15.58%
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	
ENDING NET ASSETS	375,879	353,586	289,286	334,586	284,586	

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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Projected	FY2019 Budget	% Change
<u>Revenues</u>						
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%
TOTALS	1,776,354	204,623	2,800,000	140,000	150,000	-94.64%
<u>Expenses</u>						
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%
TOTALS	16,548,216	8,304,915	17,618,507	2,212,404	10,173,368	-42.26%
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	
ENDING NET ASSETS	20,196,064	12,095,772	(2,722,735)	10,023,368	(0)	

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



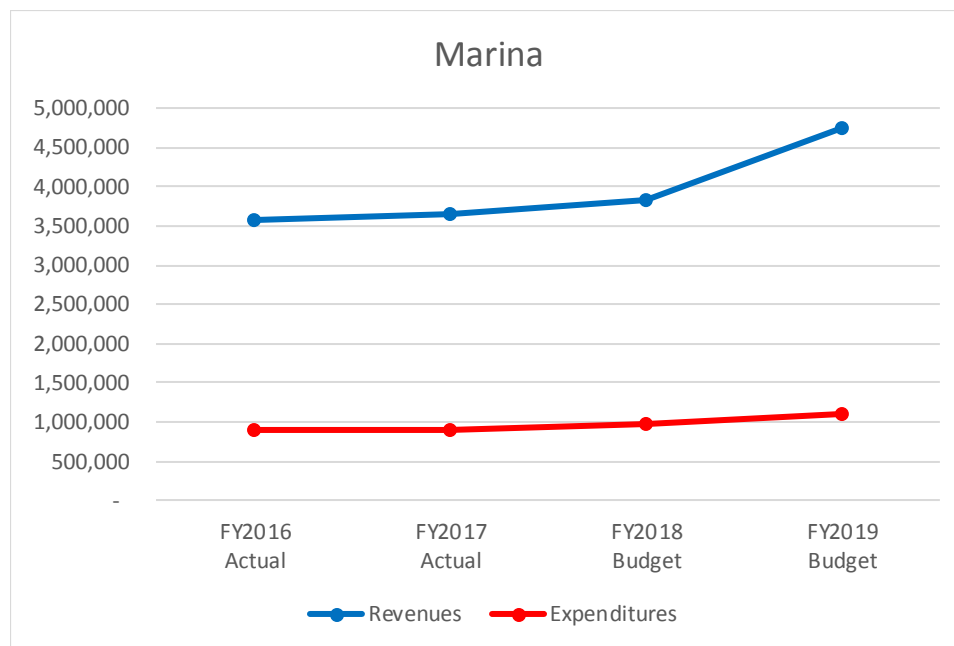
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MARINA ENTERPRISE FUND (401)

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
Revenues							
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%
TOTALS	3,581,434	3,650,312	3,820,100	3,820,100	4,440,347	4,687,286	22.70%
Expenses							
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%
TOTALS	911,734	906,360	973,446	979,346	973,848	1,113,585	14.40%
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	-	-	-	-	-	-	
TOTAL REVENUES							
OVER/(UNDER) EXPENSES						1,738,427	

*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



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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
Revenues							
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%
TOTALS	1,950,677	2,080,703	2,187,300	2,145,800	2,153,511	2,336,650	6.83%
Expenses							
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%
TOTALS	1,323,772	1,594,900	1,475,611	1,484,973	1,626,749	1,792,611	21.48%
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

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
Recreation									
Par 3 Golf Course									
	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
									\$ -
Capital Improvement Program Expenditures			\$ 89,204	\$ 406,800	\$ 108,500	\$ 97,500	\$ 58,500	\$ -	\$ 671,300
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								\$ -
Capital Improvement Program Revenues			\$ 406,800	\$ 108,500	\$ 97,500	\$ 58,500	\$ -	\$ 671,300

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

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	FY2017	FY2018	FY2018	FY2019	%
	Actual	Actual	Budget	Projected	Budget	Change
Revenues						
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%
TOTALS	2,419,556	2,158,103	1,949,637	2,018,475	1,948,059	-0.08%
Expenses						
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%
TOTALS	2,032,011	3,038,685	5,449,637	2,398,575	5,346,644	-1.89%
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	
ENDING NET ASSETS	8,458,781	7,578,199	4,078,199	7,198,099	3,799,514	

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

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Projected	FY2019 Budget	% Change
<u>Revenues</u>						
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%
TOTALS	4,986,895	4,895,640	5,024,496	4,836,200	4,597,683	-8.49%
<u>Expenses</u>						
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%
TOTALS	4,220,426	4,503,158	5,586,100	4,317,000	5,069,593	-9.25%
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	
ENDING NET ASSETS	6,507,338	6,899,820	6,338,216	7,419,020	6,947,110	

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**

Department	Depreciation
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
Total Depreciation	\$2,343,173

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
Total Equipment Replacement Expenditures	\$1,634,257

Revenue and Expense Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Projected	FY2019 Budget	% Change
Revenues						
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%
TOTALS	2,649,312	3,126,369	15,176,600	2,546,600	2,493,173	-83.57%
Expenses						
Transfer to Underground Utility Assessment Fund	-	-	2,000,000	-	-	-100.00%
Transfer to General Fund	-	-	-	-	130,670	-
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%
TOTALS	1,486,734	2,462,606	17,740,896	2,442,179	1,764,927	-90.05%
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	
ENDING NET ASSETS	24,429,410	25,093,173	22,744,174	25,912,891	26,141,137	

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.

	Defined Benefit Plan	401(a) Defined Contribution Plan			
Benefit Group	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
Total	\$6,376,652	\$6,585,069	\$8,087,085	\$9,195,946	\$9,631,447
Excess Contributions	-	-	236,695	124,289	-
Extraordinary Contributions	-	-	2,800,000	4,759,016	5,420,000
Total Town Contributions	\$6,376,652	\$6,585,069	\$11,123,780	\$14,079,251	\$15,051,447

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
Total	\$1,218,243	\$1,274,054	\$764,869	\$630,774	\$601,882

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.

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

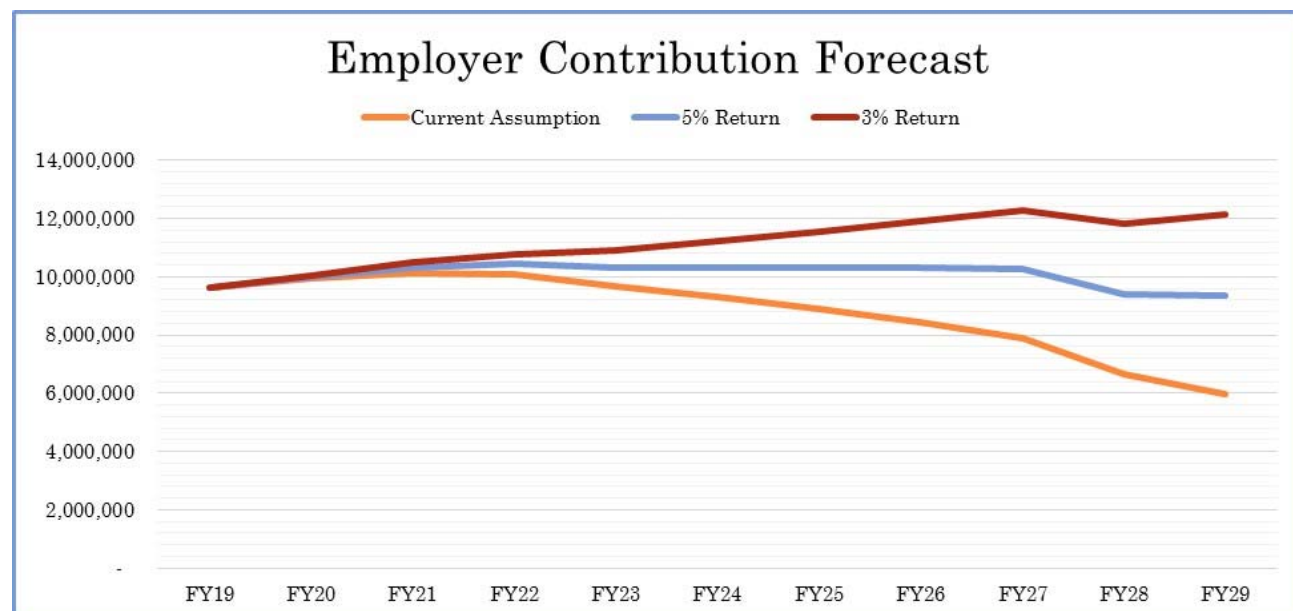
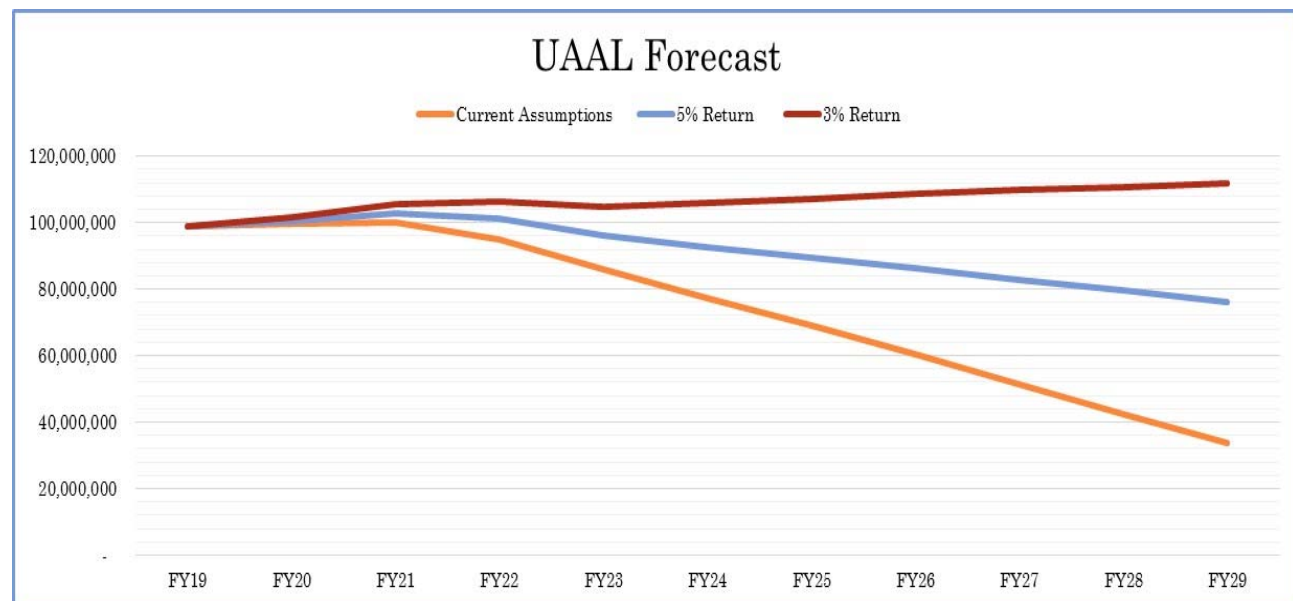
The Town Council has committed to lowering the investment return assumption from the current 7.3% to 7% by .1% per year. As of the September 30, 2017 valuation date, the cost to lower the assumption to 7% immediately would increase the Town Contribution for FY19 by \$674,955 and increase the UAAL by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

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

UAAL and Employer Contribution Forecast

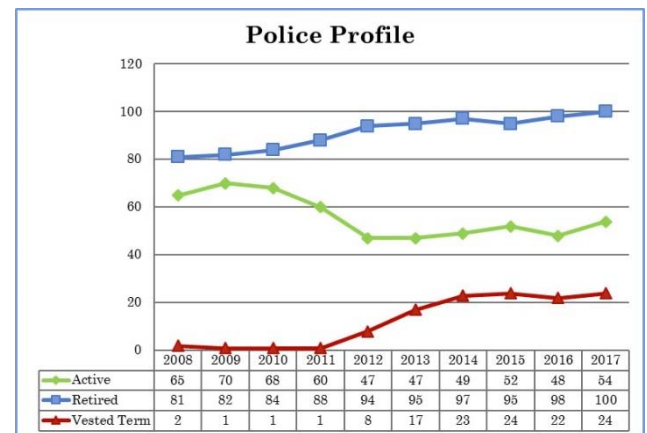
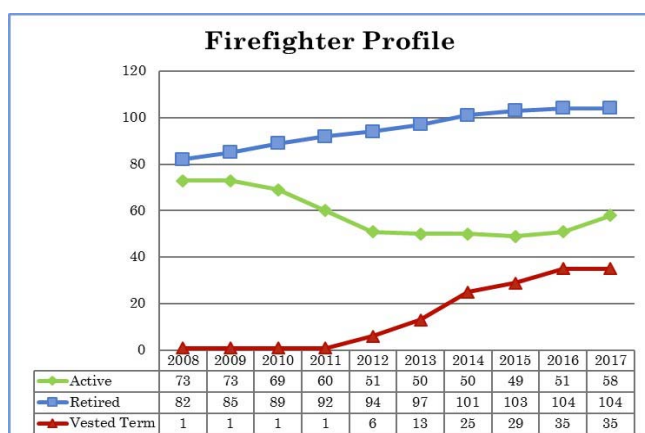
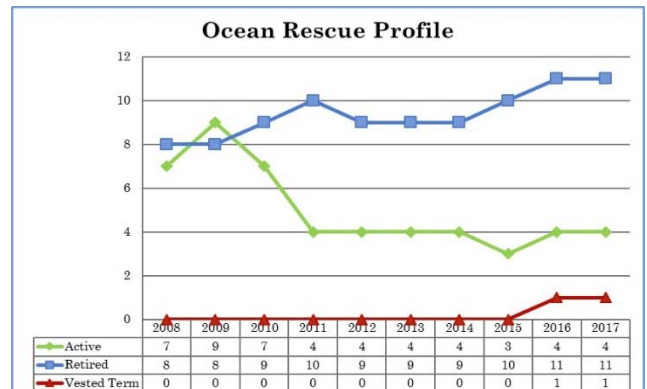
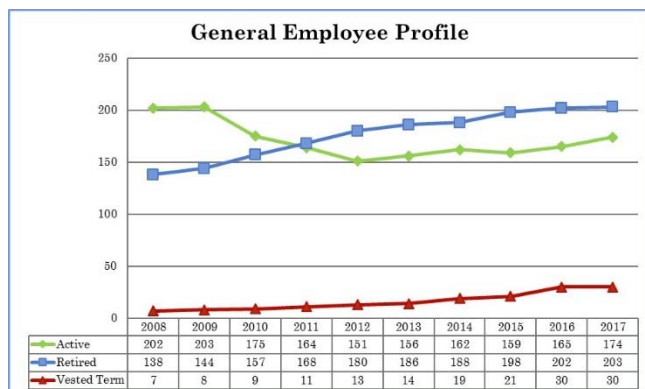
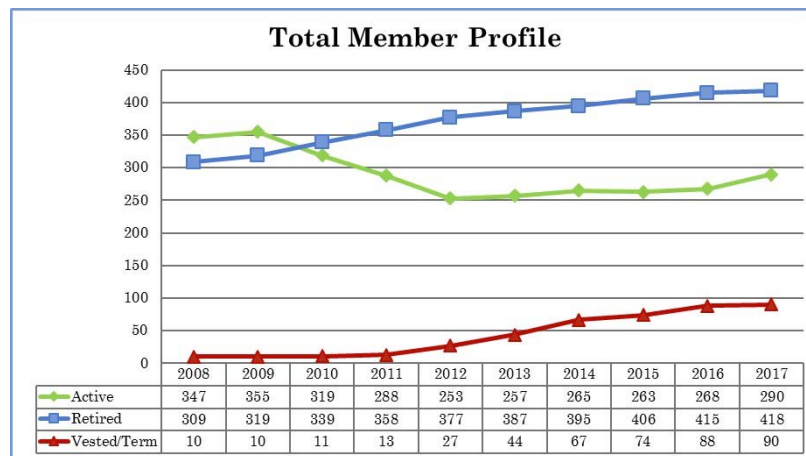
A ten-year forecast of the Unfunded Actuarial Accrued Liability (UAAL) and Employer Contribution has been prepared by the actuary. The current assumptions include the reduction in investment return by .1% per year from 7.3% used in the September 30, 2017 Actuarial Valuation Report to 7.0% as of September 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
Revenues						
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%
TOTALS	22,045,603	34,431,009	31,473,400	30,102,362	34,262,758	8.86%
Expenses						
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%
TOTALS	18,799,415	18,619,077	20,354,518	20,082,468	19,840,422	-2.53%
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	
ENDING NET ASSETS	194,010,688	209,822,620	220,941,502	219,842,514	234,264,850	

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**

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Projected	FY2019 Budget	% Change
Revenues						
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%
TOTALS	4,223,026	5,368,783	2,644,835	2,692,903	3,885,383	46.90%
Expenses						
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%
TOTALS	2,450,939	2,450,939	2,217,470	2,162,300	3,220,590	45.24%
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	
ENDING NET ASSETS	28,401,183	31,319,027	31,746,392	31,849,630	32,514,423	

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