

TOWN OF PALM BEACH, FLORIDA



Building Division Cost Allocation and Revenue Sufficiency Evaluation

February 26, 2020



IS NOW
PART OF



RAFTELIS

February 26, 2020

Honorable Mayor and
Members of the Town Council
Town of Palm Beach
360 South County Road
Palm Beach, FL 33480

Subject: **Fiscal Year 2020 Building Division Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Raftelis Financial Consultants, Inc. ("Raftelis") has completed the cost allocation analysis and revenue sufficiency evaluation on behalf of the Building Division (the "Division") of the Town of Palm Beach's (the "Town") Planning, Zoning, and Building Department ("PZ&B"), and has summarized the results of our findings in this letter report (the "Report"), which is submitted for your consideration. As discussed in this Report, we are recommending modifications to the Division's construction permit fees for the Town's consideration. Raftelis' evaluation did not consist of a detailed review of the miscellaneous Division fees, which were considered reasonable based on discussions with the Town and a general review of the fees charged by other neighboring local governments; the miscellaneous fee revenues account for approximately 6% of total Division revenues.

INTRODUCTION

Fees for providing services to the general public by a local government should be predicated on a cost of service basis and/or public policy directive. With respect to the Building Division fees, the rates must also be established to meet the provisions of Section 166.222, Florida Statutes, which states that: "the governing body of a municipality may provide a schedule of reasonable inspection fees in order to defer the costs of inspection and enforcement of the provisions of its building code." As such, the Building Division fees can only recover the Division's cost of service and not subsidize other municipal functions where the costs provided by such functions are not for the benefit of the Division.

EXISTING CONSTRUCTION PERMIT FEES

The Town's construction permit fees were last adjusted in 2019 by Resolution No. 11-2019. The Division's existing construction permit fees are calculated based on the following:

"3.0% of All Construction Value, Minimum of \$75."

As part of the evaluation process, the Town staff requested that Raftelis provide suggestions with respect to how the Division's fees could be adjusted such that Division revenue collections would

approximate the allocated expenditures if the cost allocation suggested that an adjustment may be needed.

RATE DETERMINATION PROCESS

The Town currently accounts for the building planning, permitting, inspection and compliance / review services in the General Fund. In addition, other departments or cost centers also support the Building Division function and should be recognized in the fee for service. The determination of the rates for service was based on following process:

1. Identify the estimated cost of service (the "net revenue requirements") to be recovered from the Building Division construction permit fees which would include both the direct and indirect (allocated) costs.
2. Identify the estimated construction value for which the rate is to be applied (essentially the "billing determinants").
3. Design the rate based on the relationship of the net revenue requirements identified to be recovered and the construction valuation assumed for which the rate is applied.

The remainder of this report provides a discussion of the derivation of the rate for the construction permitting and review process.

NET REVENUE REQUIREMENTS AND COST ALLOCATION METHODOLOGY

Raftelis utilized the Fiscal Year 2019 as the basis for the determination of the cost identification / rate evaluation purposes. The Fiscal Year 2019 adopted budget was relied upon since it represents the Town's most recent projections of the cost to provide service. Such amounts were subsequently adjusted i) for changes in costs that are anticipated to occur by the Town for the fiscal year based on year-to-date expenditures and discussions with the Town and ii) to reflect increases in projected costs for the Fiscal Year 2020 (the "Test Year") in order to have a better match between the fee to be charged in the future and the estimated cost to provide service. As previously mentioned, the Division costs are considered as a component of the Town's General Fund for budgeting and financial reporting purposes. Every expenditure line item for each department in the General Fund Budget for the Test Year was allocated to the Division or construction permit function based on discussions with the Town staff, the purpose of the costs being incurred by the General Fund, information provided by the Town relative to the costs incurred, and judgment regarding how such expenditure benefitted or supported the services provided by the Division. The following table shows the general methodology used to allocate the various departmental costs based on the cost allocation process:

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Primary Factors Utilized to Allocate General Fund Expenditures to Building Division

Program	Department No.	Department Name	Primary Factor(s) Utilized to Allocate to Building Division
Legislative	111	Legislative	Total Operating Expenses and amount Allocable to Division; Some Expenditures Not Applicable to Division
General Government	113	General Government	Total Salaries and amount Allocable to Division; Total Operating Expenses and amount Allocable to Division; Total Number of Employees and number Applicable to Division; Some Expenditures Not Applicable to Division
Town Manager's Office	121	Administrative Management	Total Salaries and amount Allocable to Division
Advice and Litigation	122	Advice and Litigation	Total Operating Expenses and amount Allocable to Division; Some Expenditures Not Applicable to Division
Human Resources	123	Human Resources	Number of Employees Allocable to Division; Employee Recruiting for Police and Fire Based on Allocated Salaries of Police and Fire Personnel, Respectively
Information Systems	125	Information Systems	Labor and Expenditures Allocable to Division as Provided by Information Systems Department; Percent of Assets Allocable to Division Based on Estimates Provided by Town Staff
Finance	131	Records Management – Town Clerk	Based on Discussions with Town's Finance Director; Revenues Allocable to Division; Some Expenditures Not Applicable to Division
Finance	141	Financial Management	Based on Discussions with Town's Finance Director and Allocated Based on Building Division Total Revenue and Expense Relationship to the General Fund; Some Expenditures Not Applicable to Division
Finance	144	Purchasing	Total Expenditures and allocation to Division for which Purchasing Personnel Are Involved (e.g., Office Supplies)
Planning / Zoning / Building	211	Planning and Zoning	Based on Discussions With PZ&B Director and Assistant Director Regarding Amount of Time Each Employee in Department Spends on Division Activities and Percent of Each Expenditure Applicable to Division; Some Expenditures Not Applicable to Division
Planning / Zoning / Building	212	Permit Issuance	Based on Discussions With PZ&B Director Regarding Amount of Time Each Employee in Department Spends on Division Activities and Percent of Each Expenditure Allocable to Division
Planning / Zoning / Building	213	Inspection and Compliance	Based on Discussions With PZ&B Director Regarding Amount of Time Each Employee in Department Spends on Division Activities and Percent of Each Expenditure Allocable to Division
Planning / Zoning / Building	214	Landmarks Preservation	Based on Discussions With PZ&B Director Regarding Amount of Time Each Employee in Department Spends on Division Activities and Percent of Each Expenditure Allocable to Division

Table continued on following page.

Primary Factors Utilized to Allocate General Fund Expenditures to Building Division (cont'd.)

Program	Department No.	Department Name	Primary Factor(s) Utilized to Allocate to Building Division
Planning / Zoning / Building (Managed by Fire-Rescue)	215	Fire Prevention	Based on Discussions with PZ&B Director Regarding Amount of Time Each Employee Providing Fire Inspection Spends on Division Activities; Some Expenditures Not Applicable to Division
Planning / Zoning / Building (Managed by Police)	216	Code Enforcement	Based on Discussions with PZ&B Director Regarding Amount of Time Each Employee in Department Spends on Division Activities
Recreation	311	Recreation Admin.	Not Applicable to Division
Recreation	312	Tennis	Not Applicable to Division
Recreation	313	Recreation Center	Not Applicable to Division
Library Services	321	Library Services	Not Applicable to Division
Fire-Rescue	411	Fire Administration	Allocated Salaries of All Fire Personnel, Including Those in Department 215
Fire-Rescue	417	Operations	Not Applicable to Division
Fire-Rescue	418	Training	Not Applicable to Division
Fire-Rescue	419	Ocean Rescue	Not Applicable to Division
Police	421	Administrative Management	Allocated Salaries of All Police Personnel, Including Those in Department 216
Police	422	Organized Crime / Vice / Narcotics (OCVAN)	Not Applicable to Division
Police	423	Records Information Systems Unit	Not Applicable to Division
Police	424	Training and Community Relations Unit (TCR)	Not Applicable to Division
Police	425	Communications Unit	Not Applicable to Division
Police	426	Crime Scene / Evidence Unit	Not Applicable to Division
Police	428	Patrol	Discussions with Town Staff Regarding Time Spent on Division Activities for building construction security
Police	429	Criminal Investigation Unit	Not Applicable to Division

Table continued on following page.

Primary Factors Utilized to Allocate General Fund Expenditures to Building Division (cont'd.)

Program	Department No.	Department Name	Primary Factor(s) Utilized to Allocate to Building Division
Police	430	Parking Control Unit	Discussions with Town Staff Regarding Time Spent on Division Activities; Some Expenditures Not Applicable to Division
Public Works	511	Administrative Management	Allocated Salaries of All Public Works Personnel
Public Works	521	Street Repair and Maintenance	Not Applicable to Division
Public Works	523	Traffic Control	Not Applicable to Division
Public Works	524	Street Lighting	Not Applicable to Division
Public Works	531	Storm Sewer Maintenance	Not Applicable to Division
Public Works	532	Sanitary Sewer Maintenance	Not Applicable to Division
Public Works	533	Sanitary Sewerage Treatment	Not Applicable to Division
Public Works	541	Residential Collection	Not Applicable to Division
Public Works	542	Commercial Collection	Not Applicable to Division
Public Works	543	Refuse Disposal	Not Applicable to Division
Public Works	544	Yard Trash Collection	Not Applicable to Division
Public Works	545	Recycling	Not Applicable to Division
Public Works	546	Beach Cleaning	Not Applicable to Division
Public Works	551	Landscape Maintenance	Not Applicable to Division
Public Works	554	Facility Maintenance	Square Footage of All Facilities Maintained and Other Department Allocations
Public Works	558	Meter Maintenance and Collection	Not Applicable to Division
Public Works	561	General Engineering Services	Discussions with Town Staff Regarding Time Spent on Division-Related Activities
Public Works	565	Right of Way Inspections	Discussions with Town Staff Regarding Time Spent on Division-Related Activities

Table continued on following page.

Primary Factors Utilized to Allocate General Fund Expenditures to Building Division (cont'd.)			
Program	Department No.	Department Name	Primary Factor(s) Utilized to Allocate to Building Division
Public Works	571	Equipment Operation and Maintenance	Fixed Assets Serviced by Department
Public Works	581	Coastal Management	Not Applicable to Division
Transfer to Other Funds	611	Capital Improvement Fund	Allocated based on CIP projects related to the Building Division
Transfer to Other Funds	612	Debt Service Fund	Amount of Debt Service Allocable to Building Division; Portion of Series 2010A Bonds Financed Town Hall Renovation Partially Allocable to PZ&B and Building Division
Transfer to Other Funds	680	Retiree Health and Risk Funding	Retired Building Division Personnel Taking Advantage of Group Health Insurance; Insurance Allocable to PZ&B and Building Division
Other Programs	710	Emergency / Disaster Response	Discussions with Town Staff Regarding Time Spent on Division-Related Activities
Other Programs	711	Contingent Appropriations	Allocated to result in a Contingency Allowance to the Division of 5%

Several of the allocation factors shown in the preceding table were developed based on the build-up or use of other allocation factors. For example, the allocation for the Purchasing Department (Department 144) was based on the budgeted expenditures for each department for which the Purchasing Department would be involved, such as the purchase of office supplies. The Purchasing-related expenditures for a given department were based on that department's calculated allocation factor (e.g., budgeted office supplies for Human Resources accounted for in Purchasing Department allocation factor were allocated based on the Human Resources allocation factor – the number of employees allocable to the Division).

Raftelis believes that the allocation methodology included in this Report is reasonable and allows for the recognition of the costs allocated to providing building planning, permitting and inspection-related services associated with construction occurring in the Town.

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The determination of the net revenue requirements for the Test Year 2020 is shown on Table 1 at the end of this Report. Based on the cost allocation analysis, coupled with the recognition that the Building Division does receive other revenues that serve to reduce the costs to be recovered from the construction permit fees, the estimated Test Year net revenue requirements were \$6,472,614 as shown below:

Estimated Test Year 2020 Net Revenue Requirements [1]			
Description	Department No.	Total Expenditures	Allocated Expenditures
Expenditures by Cost Center / Department			
Legislative	111	\$158,260	\$1,164
General Government	113	630,009	55,236
Town Manager Office	121	798,321	83,374
Advice and Litigation	122	541,405	27,567
Human Resources	123	782,017	76,885
Information Systems	125	2,862,874	313,683
Finance (Records and Financial Mgmt., Purchasing)	131, 141, 144	2,225,038	213,735
Planning, Zoning and Building	211, 212, 213, 214, 215, 216	4,318,504	3,644,472
Recreation and Library Services	311, 312, 313, 321	2,100,910	0
Fire-Rescue	411, 417, 418, 419	15,530,209	14,325
Police	421, 422, 423, 424, 425, 426, 428, 429, 430	17,867,706	915,991
Public Works	511, 521, 523, 524, 531, 532, 533, 541, 542, 543, 544, 545, 546, 551, 554, 558, 561, 565, 571, 581	16,379,276	369,595
Transfers to Capital Improvement Funds	611	14,867,278	620,321
Transfers to Debt Service Fund	612	7,285,309	170,271
Transfers to Other Funds and Other Programs	680, 710	2,428,353	80,655
Contingency Appropriations	711	610,000	327,220
Total Expenditures by Cost Center / Department		<u>\$89,385,468</u>	<u>\$6,912,614</u>
Percent of Total			7.73%
Less Non-Construction Permit Revenues Allocated to Division			(440,000)
Net Revenue Requirements to be Recovered from Rates			<u>\$6,472,614</u>

[1] Amounts shown derived from Table 1.

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BUILDING VALUATION

In the determination of the valuation of the construction that is subject to the oversight of the Town through the Building Division, the Town provided detailed permit valuation data for Fiscal Year 2019. Specifically, the Town issued over 10,000 permits in 2019 for a variety of activities, including signs, fences and walls, temporary structures, and site work to major construction activities such as house construction and remodeling. Based on the information provided by the Town and assuming that the Fiscal Year 2019 represented an above average amount of construction activity due to the continued strong economy based on discussions with the Town, the estimated construction value for rate development purposes was assumed to be approximately \$229 million. This value is approximately 7.5% less than the actual 2019 reported values to allow for fluctuation in construction activity and to provide a surety that the rates will be sufficient to recover the estimated cost to provide service. Additionally, a "construction valuation frequency" analysis was also performed to determine the percentage of total construction valuation at different cost points (for example, activity that would be subject to the minimum charge) and to derive a rate recovery factor or fee which is anticipated to generate revenue sufficient to recover the allocated net revenue requirements while meeting the aforementioned Town objectives regarding full cost recovery. As the Town continues to monitor the rates for service, any future adjustments to the construction valuation assumptions can be made.

PROPOSED CONSTRUCTION PERMIT FEES

As previously mentioned in this report, the Town's current construction permit fees consist of a single tier structure (above a minimum fee allowance). Based on discussions with the Town staff and to promote ease of administration of the fee, including correspondence with applicants requesting a permit for construction projects, Raftelis recommends that the Town continue to maintain the single tier rate structure. The development of the construction permit fee (cost recovery percentage) includes: i) the expenditure requirement (target) to be recovered and ii) the valuation of the construction activity for which a rate is applied (the "billing determinants"). Based on the assumptions developed and the analyses performed as reflected in this report, Raftelis would recommend the construction permit fees be set at 2.8%

Development of Construction Permit Fees	
Description	Test Year 2020
Total Net Revenue Requirements	\$6,472,614
Assumed Construction Value for Permit Rate Application	\$229,017,192
Percent of Construction Value	
Calculated	2.76%
Rounded	<u>2.80%</u>

As shown above, it is proposed that the Town charge a flat 2.8% fee of the cost of construction value. The proposed rate reflects a reduction to current rate from 3.0% to 2.8% which we believe more closely aligns the estimated allocated Building Division net revenue requirement with the

revenues estimated to be realized based on the estimated construction valuation assumptions. It must be recognized that the actual revenues to be earned (billed) by the Town are solely dependent on the annual amount of permitted construction activity that will occur within the Town. There will be differences in the permitted construction activity and timing of collection from what has been assumed in this analysis and such differences could be significant; accordingly the Town will need to monitor the revenues realized from the application of the Building Division fees to assure that the cost of service is fully being recovered.

The Town currently charges a minimum fee for small construction projects that require a permit which recognizes that there are certain activities performed by the Division that are required regardless of the project (e.g., an on-site inspection). Recognizing this cost recovery / rate application policy, which we consider to be reasonable, a review of the minimum fee was performed. As shown below, Raftelis recommends that the minimum construction permit fee of \$75 be raised to \$100; as this minimum fee is generally consistent with the minimum fee charged by other neighboring local governments and more recovers the cost to provide service.

Description	Test Year 2020
Total Allocable Building Division Expenses	\$6,912,614
Total PZB Department Salaries and Benefits	2,437,547
Total Overhead Allocable to Building Division	\$4,474,916
Yearly Allocable Employee Hours to Permitting and Building	38,688
Average Hourly Employee Wage	\$63.01
Total Overhead Percentage	184%
Total Employee Cost	\$115.67
Minimum Number of Hours for Review and Inspection	1.00
Calculated Minimum Charge	\$115.67
Recommended Minimum Charge	<u>\$100.00</u>

PRIVATE INSPECTORS AND PLAN REVIEW

Recent modifications in Section 553.791, Florida Statutes provide that an applicant can utilize their own private contractor to perform a plan review and inspection services in lieu of the Town providing these services. If an applicant chose this approach in the construction activities on their property, the cost of providing service by the Town is reduced and therefore a credit in the Building Division fees may be warranted. This is the rate application approach being used by other local governments in the establishment of the building rates. Since this is a change in law recently implemented, the Town requested Raftelis to identify a reasonable adjustment to the Building Division fee.

Raftelis utilized the allocated expenditure requirements for the Building Division as shown on Table 1 and subsequently identified the estimated amount of costs directly attributable to the plan review and inspection. Under this approach, consistency is maintained between the determination of the Building Division fee and the corresponding "rate credits" to be applied if private contractors are used by the applicant. The allocation of the costs assumed to be avoided through the use of the private contractors is shown on Table 10 at the end this report. . The table below shows the results of the allocation analysis:

Description	Option 1 – Town Plan Review and Town Inspectors	Option 2 – Private Plan Review and Town Inspectors	Option 3 – Town Plan Review and Private Inspectors	Option 4 – Private Plan Review and Private Inspectors
Private Inspector Discount	0%	0%	25.00%	25.00%
Private Plan Review Discount	0%	7.50%	0.00%	7.50%
Total Discount Applied	0%	7.50%	25.00%	32.50%
Current Rate	2.80%	2.80%	2.80%	2.80%
Discount	(0.00%)	(0.21%)	(0.70%)	(0.91%)
Adjusted Rate	2.80%	2.59%	2.10%	1.89%

As shown on the table above, an applicant will have four available options in the overall building planning, permitting, and building review process which can be selected. The first option represents the current process whereby the Town is responsible for all the planning and building review activities. Under this option, no private contractor for inspection or plan review is used by the applicant and therefore the rates will not be discounted. The second option is the applicant using a private contractor to perform the plan review activities, but the Town is responsible for all of the inspection activities. Based on the cost analysis, this option would result in a 7.5% rate reduction and would lower the proposed Building rate to 2.59%. The third option is the applicant using a private contractor to perform the inspection activities but the Town providing for the plan review activities. This option would result in a 25% rate reduction and would lower the proposed Building rate to 2.10%. The fourth option is the applicant using a private contractor to perform both the plan review and inspection services. This option would result in a 32.5% rate reduction and would lower the proposed Building rate to 1.89%.

RATE COMPARISONS

In order to provide additional information to the Town regarding the proposed construction permit fees, Raftelis has prepared a comparison of the fees that would be charged by the Town at certain valuation levels. The fees for the local governments surveyed are shown on Table 8 at the end of this report. The first comparison shown below presents the minimum fees charges for the building services provided. As can be seen below, most local governments charge approximately \$75 as a minimum bill; the Cities of Boca Raton and West Palm Beach have minimum fees that are at the \$100 range.

**Comparison of Minimum Construction Permit Fee
with other Local Governments [1]**

	Minimum Fee
Town of Palm Beach:	
Current Minimum Fee	\$75.00
Proposed Minimum Fee	100.00
 Other Surveyed Local Governments:	
City of Boca Raton	\$104.00
City of Boynton Beach	75.00
City of Delray Beach	50.00
Town of Jupiter	75.00
City of Lake Worth	80.00
Palm Beach County	75.00
City of Palm Beach Gardens	75.00
Village of Wellington [2]	50.00
City of West Palm Beach [3]	\$75.00-\$100.00
Average Minimum Fee	<u>\$74.61</u>

[1] Fees shown based on survey performed December 2019 as reported by each local government.

[2] Local Government is planning to conduct a fee evaluation study within the next twelve months.

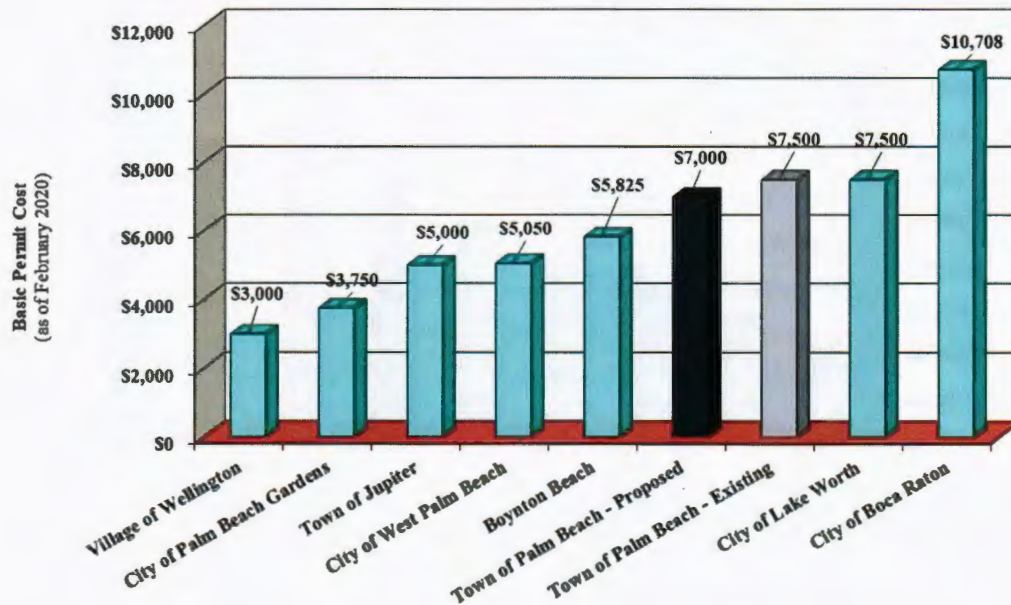
[3] City of West Palm Beach charges a tiered minimum bill structure; for construction values of \$1,000 or less the minimum fee is \$75 and for construction values ranging from \$1,001 to \$2,500 the minimum fee is \$100.

In addition to the minimum charges three other comparisons were performed based on different construction values to illustrate the rates over a range of values. The first was for a construction value of \$1,000,000 which approximates the median construction value for all the permits issued during Fiscal Year 2019 (i.e., fifty percent of the permits were for a \$1,000,000 or less). As can be seen on Figure 1 on the following page, the proposed rates are at the upper end of the comparison but compare to the rates charged by the other surveyed local governments.

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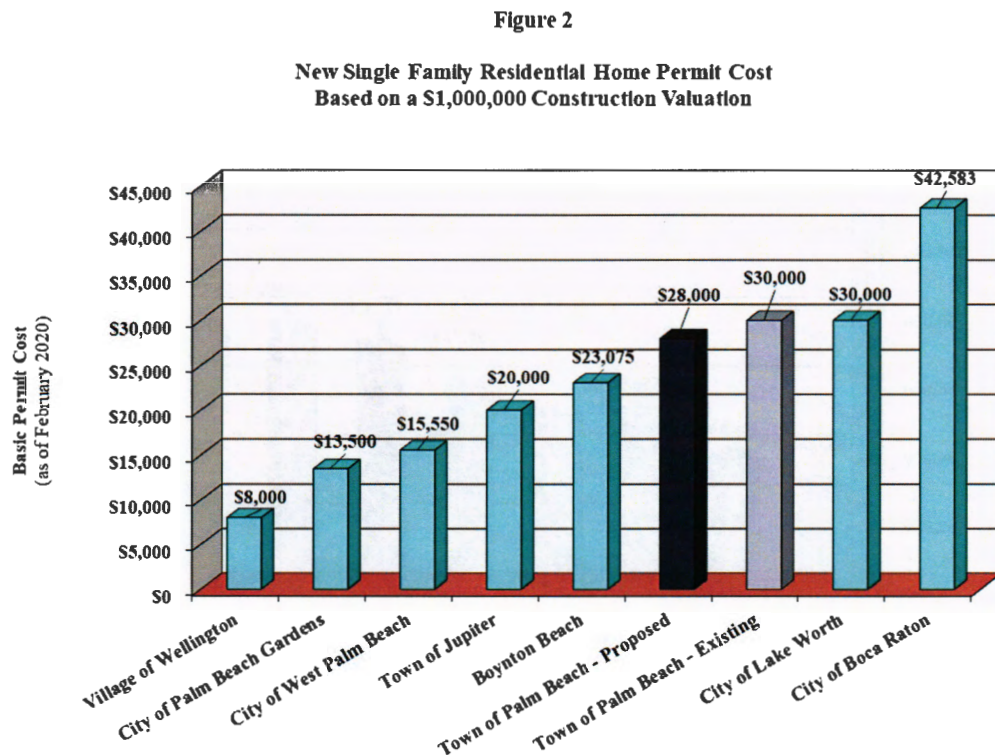
Figure 1

**New Single Family Residential Home Permit Cost
Based on a \$250,000 Construction Valuation**



It should be noted that most of the surveyed local governments have construction values that may be on the lower end of the valuation curve. In order to illustrate the comparability of the fees charged for construction permit activities, a construction value assuming \$250,000 was assumed. As can be seen on Figure 2 on the following page, the proposed rates are at the upper end of the comparison but compare to the rates charged by the other surveyed local governments.

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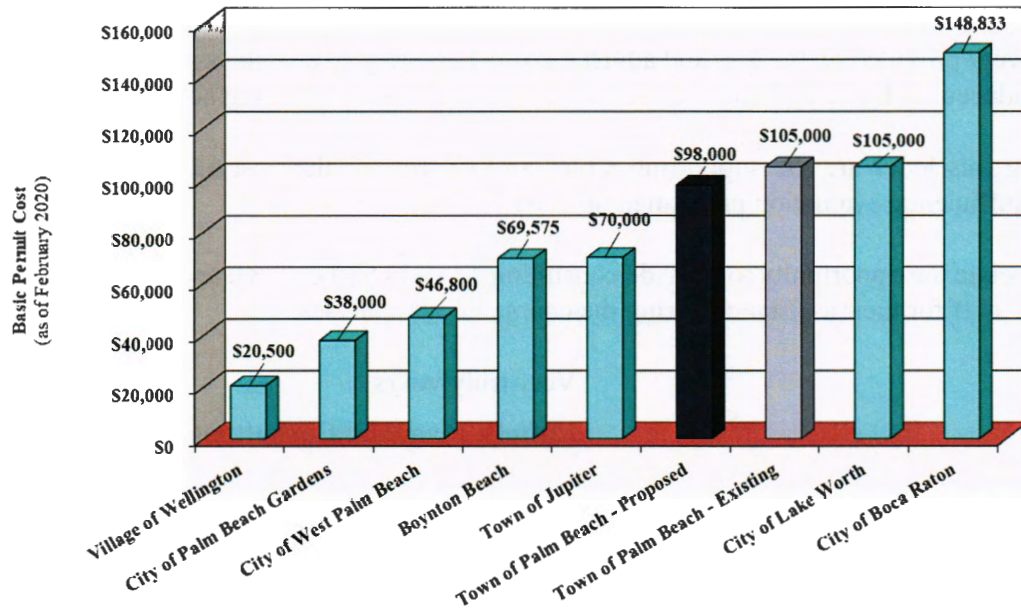


Since the Town can have some large projects that are subject to review by the Town, a comparison was prepared for a \$3.5 million construction value. As shown Figure 3, on the following page, the proposed rates are at the upper end of the comparison but compare to the rates charged by the other surveyed local governments.

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Figure 3

**New Single Family Residential Home Permit Cost
Based on a \$3,500,000 Construction Valuation**



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CONCLUSION

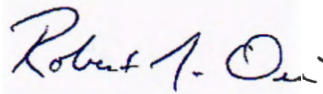
The Town staff has reviewed the Raftelis allocation analysis and agrees with its methodology. Based on our analyses, Raftelis is of the opinion that the Building Division's current annual revenue collections exceed the allocated net revenue requirements for the construction permit activities. As such, the Town should consider reducing the current fees to the amounts reflected in the attached analysis. Furthermore, we would recommend that the Town continue to evaluate the cost recovery provided by the fees and adjust them as necessary to provide a match of the revenues being produced to the costs being incurred for the construction permitting activities.

Following this letter are the supporting tables and figures for the cost allocation analysis and revenue sufficiency evaluation performed on behalf of the Town.

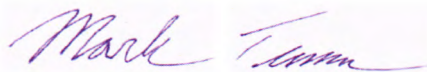
We appreciate the opportunity to provide consulting services to the Town and would like to thank the Town staff for their assistance during the course of our analyses.

Very truly yours,

Raftelis Financial Consultants, Inc.



Robert J. Ori
Executive Vice President



Mark Tuma
Consultant

RJO/dlc



**Town of Palm Beach, Florida
Building Division**

Cost Allocation Analysis and Revenue Sufficiency Evaluation

Index of Tables and Figures

Table / Figure Number	Description
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TABLES

Table 1	Comparison of Allocated Building Division Revenues and Expenditures
Table 2	Overall Percentage of Revenues and Expenditures Allocated to Building Division
Table 3	Allocation of Budgeted General Fund Revenues to Building Division
Table 4	Allocation of Budgeted General Fund Expenditures
Table 5	Escalation Factors to Adjust for Fiscal Year 2021 Cost Increases
Table 6	Primary Factors Utilized to Allocate General Fund Expenditures to Building Division
Table 7	Allocation Factors - Revenues and Expenditures
Table 7A	Allocation Factors - Inspection Cost
Table 7B	Allocation Factors - Plan Review Cost
Table 7C	Summary of Planning, Zoning, and Building (PZB) Personnel Costs
Table 7D	Development of Purchasing Allocation Factor
Table 8	Comparison of Building Permit and Inspection Fees as of February 2020
Table 9	Construction Permit Fee Design
Table 10	Private Inspector and Plan Review Fee Summary

FIGURES

Figure 1	New Single Family Residential Home Permit Cost Based on a \$250,000 Construction Valuation
Figure 2	New Single Family Residential Home Permit Cost Based on a \$1,000,000 Construction Valuation
Figure 3	New Single Family Residential Home Permit Cost Based on a \$3,500,000 Construction Valuation
Figure 4	New Single Family Residential Home Permit Cost Based on a \$30,000,000 Construction Valuation

Table 1

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

General Fund Budget- Fiscal Year 2020
Comparison of Allocated Building Division Revenues and Expenditures

Line No.	Description	Allocation Reference	Determinants	Amount Allocated to Building Division
1	Revenues Allocated to Building Division [1]			\$ 7,582,173
2	General Fund Expenditures Allocated to Building Division [2]			\$ 6,912,614
3	Revenues Over / (Under) Expenditures Amount			\$ 669,559
4	Percent			9.68%
<u>Summary of Revenues By Type [1]</u>				
5	Ad Valorem Taxes			\$ -
6	Sales, Use and Fuel Taxes			-
7	Utility Services Tax			-
8	Business Tax Receipts			-
	Building Permits			
9	Building			6,295,878
10	Radon Gas			-
11	Electrical			245,413
12	Plumbing			120,397
13	Permit Processing			38,000
14	Permit Penalty			100,000
15	Except/Var. App.			-
16	Consultants Fees			5,000
17	Special Plan Review Fee			-
18	Reinspection Fees			6,500
19	Special Detail - PZB			-
20	Abandonments			-
21	Architectural Fees			-
22	Landmarks Submittal			-
23	Tax Abatement Program			-
24	Mechanical Permits			216,299
25	Contractor Registration Fee			8,500
26	Landscape Permit			10,000
27	Advanced Irrigation			-
28	Miscellaneous Permit Fees			-
29	Building Permit Search Fee			-
30	Dune Vegetation Fee			1,000
31	Permit Revision Fee			171,000
32	Franchise Fees			-
33	Other Licenses, Fees and Permits			264,000
34	Federal Grants			-
35	State Shared Revenue			-
36	Grants from Other Local Units			-
37	Shared Revenues - Other Local Units			-
38	Public Safety			25,786
39	Physical Environment			-
40	Transportation			-
41	Other Charges for Services			-
42	Judgments and Fines			59,400
43	Violations of Local Ordinances			-
44	Interest and Other Earnings			-
45	Rents and Royalties			-
46	Disposition of Fixed Assets			-
47	Other Miscellaneous Revenue			15,000

Table 1

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

General Fund Budget- Fiscal Year 2020
Comparison of Allocated Building Division Revenues and Expenditures

Line No.	Description	Allocation Reference	Determinants	Amount Allocated to Building Division
48	Interfund Transfers			-
49	Total Revenues			<u>\$ 7,582,173</u>
<u>Summary of Expenditures By Department [2]</u>				
50	Legislative - 111			\$ 1,116
51	General Government - 113			55,206
52	Administrative Management - 121			83,335
53	Advice and Litigation - 122			26,438
54	Human Resources - 123			76,848
55	Information Systems - 125			313,683
56	Records Management - Town Clerk - 131			22,630
57	Financial Management - 141			82,492
58	Purchasing - 144			106,415
59	Planning and Zoning - 211			368,491
60	Permit Issuance - 212			1,156,205
61	Inspection and Compliance - 213			1,474,183
62	Landmarks Preservation - 214			83,821
63	Fire Prevention - 215			268,916
64	Code Enforcement - 216			292,856
65	Recreation Administration - 311			-
66	Tennis - 312			-
67	Recreation Center - 313			-
68	Library Services - 321			-
69	Fire Administration - 411			14,325
70	Operations - 417			-
71	Training - 418			-
72	Ocean Rescue - 419			-
73	Administrative Management - 421			80,150
74	Organized Crime / Vice / Narcotics (OCVAN) - 422			-
75	Records Information Systems Unit - 423			-
76	Training and Community Relations Unit (TCR) - 424			-
77	Communications Unit - 425			-
78	Crime Scene / Evidence Unit - 426			-
79	Patrol - 428			712,942
80	Criminal Investigation Unit - 429			-
81	Parking Control Unit - 430			122,899
82	Administrative Management - 511			34,403
83	Street Repair and Maintenance - 521			-
84	Traffic Control - 523			-
85	Street Lighting - 524			-
86	Storm Sewer Maintenance - 531			-
87	Sanitary Sewer Maintenance - 532			-
88	Sanitary Sewerage Treatment - 533			-
89	Residential Collection - 541			-
90	Commercial Collection - 542			-
91	Refuse Disposal - 543			-
92	Yard Trash Collection - 544			-
93	Recycling - 545			-
94	Beach Cleaning - 546			-
95	Landscape Maintenance - 551			-
96	Facility Maintenance - 554			39,687
97	Meter Maintenance and Collection - 558			-
98	General Engineering Services - 561			118,005

Table 1

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

General Fund Budget- Fiscal Year 2020
Comparison of Allocated Building Division Revenues and Expenditures

Line No.	Description	Allocation Reference	Determinants	Amount Allocated to Building Division
99	Right of Way Inspections - 565			52,246
100	Equipment Operation and Maintenance - 571			125,222
101	Coastal Management - 581			-
102	Capital Improvement Fund - 611			620,018
103	Debt Service Fund - 612			170,271
104	Retiree Health and Risk Funding - 680			80,639
105	Emergency / Disaster Response - 710			-
106	Contingency Appropriations - 711			329,172
107	Total Expenditures			<u>\$ 6,912,614</u>

Footnotes:

- [1] Amounts derived from Table 3.
- [2] Amounts derived from Table 4.
- [3] Estimated costs were provided by Town staff.

Table 2

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

General Fund Budget- Fiscal Year 2020
Overall Percentage of Revenues and Expenditures Allocated to Building Division

Line No.	Description	Total	Overall Percentage Allocated	Amount Allocated to Building Division
<u>Summary of Revenues By Type [1]</u>				
1	Ad Valorem Taxes	\$ 55,979,439	0.00%	\$ -
2	Sales, Use and Fuel Taxes	352,000	0.00%	-
3	Utility Services Tax	6,107,000	0.00%	-
4	Business Tax Receipts	763,000	0.00%	-
	Building Permits			
5	Building	6,295,878	100.00%	6,295,878
6	Radon Gas	-	0.00%	-
7	Electrical	245,413	100.00%	245,413
8	Plumbing	120,397	100.00%	120,397
9	Permit Processing	38,000	100.00%	38,000
10	Permit Penalty	100,000	100.00%	100,000
11	Except/Var. App.	225,000	0.00%	-
12	Consultants Fees	5,000	100.00%	5,000
13	Special Plan Review Fee	-	0.00%	-
14	Reinspection Fees	6,500	100.00%	6,500
15	Special Detail - PZB	-	0.00%	-
16	Abandonments	-	0.00%	-
17	Architectural Fees	313,000	0.00%	-
18	Landmarks Submittal	35,000	0.00%	-
19	Tax Abatement Program	-	0.00%	-
20	Mechanical Permits	216,299	100.00%	216,299
21	Contractor Registration Fee	8,500	100.00%	8,500
22	Landscape Permit	10,000	100.00%	10,000
23	Advanced Irrigation	-	0.00%	-
24	Miscellaneous Permit Fees	-	0.00%	-
25	Building Permit Search Fee	42,000	0.00%	-
26	Dune Vegetation Fee	1,000	100.00%	1,000
27	Permit Revision Fee	171,000	100.00%	171,000
28	Franchise Fees	2,358,700	0.00%	-
29	Other Licenses, Fees and Permits	671,100	39.34%	264,000
30	Federal Grants	7,700	0.00%	-
31	State Shared Revenue	1,046,900	0.00%	-
32	Grants from Other Local Units	25,000	0.00%	-
33	Shared Revenues - Other Local Units	20,000	0.00%	-
34	Public Safety	2,456,572	1.05%	25,786
35	Physical Environment	1,323,000	0.00%	-
36	Transportation	1,386,000	0.00%	-
37	Other Charges for Services	86,600	0.00%	-
38	Judgments and Fines	753,000	7.89%	59,400
39	Violations of Local Ordinances	180,000	0.00%	-
40	Interest and Other Earnings	1,230,000	0.00%	-
41	Rents and Royalties	72,267	0.00%	-
42	Disposition of Fixed Assets	-	0.00%	-
43	Other Miscellaneous Revenue	361,461	4.15%	15,000
44	Interfund Transfers	1,108,000	0.00%	-
45	Total Revenues	<u>\$ 84,120,726</u>	<u>9.01%</u>	<u>\$ 7,582,173</u>
<u>Summary of Expenditures By Department [2]</u>				
46	Legislative - 111	\$ 158,260	0.71%	\$ 1,116
47	General Government - 113	630,009	8.76%	55,206
48	Administrative Management - 121	798,321	10.44%	83,335
49	Advice and Litigation - 122	541,405	4.88%	26,438
50	Human Resources - 123	782,017	9.83%	76,848

Table 2

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

General Fund Budget- Fiscal Year 2020
Overall Percentage of Revenues and Expenditures Allocated to Building Division

Line No.	Description	Total	Overall Percentage Allocated	Amount Allocated to Building Division
51	Information Systems - 125	2,862,874	10.96%	313,683
52	Records Management - Town Clerk - 131	322,204	7.02%	22,630
53	Financial Management - 141	1,072,170	7.69%	82,492
54	Purchasing - 144	830,664	12.81%	106,415
55	Planning and Zoning - 211	810,590	45.46%	368,491
56	Permit Issuance - 212	1,225,149	94.37%	1,156,205
57	Inspection and Compliance - 213	1,494,182	98.66%	1,474,183
58	Landmarks Preservation - 214	178,074	47.07%	83,821
59	Fire Prevention - 215	317,653	84.66%	268,916
60	Code Enforcement - 216	292,856	100.00%	292,856
61	Library Services - 321	361,466	0.00%	-
62	Fire Administration - 411	561,109	2.55%	14,325
63	Operations - 417	13,805,041	0.00%	-
64	Training - 418	354,366	0.00%	-
65	Ocean Rescue - 419	809,692	0.00%	-
66	Administrative Management - 421	1,123,255	7.14%	80,150
67	Organized Crime / Vice / Narcotics (OCVAN) - 422	744,253	0.00%	-
68	Records Information Systems Unit - 423	196,972	0.00%	-
69	Training and Community Relations Unit (TCR) - 424	315,388	0.00%	-
70	Communications Unit - 425	1,766,044	0.00%	-
71	Crime Scene / Evidence Unit - 426	217,139	0.00%	-
72	Patrol - 428	11,436,608	6.23%	712,942
73	Criminal Investigation Unit - 429	1,248,721	0.00%	-
74	Parking Control Unit - 430	819,326	15.00%	122,899
75	Administrative Management - 511	979,479	3.51%	34,403
76	Street Repair and Maintenance - 521	380,938	0.00%	-
77	Traffic Control - 523	107,450	0.00%	-
78	Street Lighting - 524	433,389	0.00%	-
79	Storm Sewer Maintenance - 531	947,328	0.00%	-
80	Sanitary Sewer Maintenance - 532	1,694,250	0.00%	-
81	Sanitary Sewerage Treatment - 533	2,419,243	0.00%	-
82	Residential Collection - 541	1,024,308	0.00%	-
83	Commercial Collection - 542	1,286,773	0.00%	-
84	Refuse Disposal - 543	55,350	0.00%	-
85	Yard Trash Collection - 544	2,236,002	0.00%	-
86	Recycling - 545	403,398	0.00%	-
87	Beach Cleaning - 546	-	0.00%	-
88	Landscape Maintenance - 551	1,840,935	0.00%	-
89	Facility Maintenance - 554	1,051,622	3.77%	39,687
90	Meter Maintenance and Collection - 558	-	0.00%	-
91	General Engineering Services - 561	590,025	20.00%	118,005
92	Right of Way Inspections - 565	104,492	50.00%	52,246
93	Equipment Operation and Maintenance - 571	824,293	15.19%	125,222
94	Coastal Management - 581	-	0.00%	-
95	Capital Improvement Fund - 611	14,867,278	4.17%	620,018
96	Debt Service Fund - 612	7,285,309	2.34%	170,271
97	Retiree Health and Risk Funding - 680	2,428,353	3.32%	80,639
98	Emergency / Disaster Response - 710	-	0.00%	-
99	Contingency Appropriations - 711	4,351,801	7.56%	329,172
100	Total Expenditures	<u>\$ 91,387,826</u>	<u>7.56%</u>	<u>\$ 6,912,614</u>

Footnotes:

[1] Amounts derived from Table 3.

[2] Amounts derived from Table 4.

Table 3

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation of Budgeted General Fund Revenues to Building Division

Line No.	Revenue Type	Account Number	Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Adjustments	Adjusted Fiscal Year 2020 Budget	Allocation Basis [1]	Allocation Percentages		Allocation Amounts	
											Building Division	Other Division(s) / Department(s)	Building Division	Other Division(s) / Department(s)
Ad Valorem Taxes														
1		311.100	Current Ad Valorem Taxes	\$ 50,080,658	\$ 52,135,566	\$ 54,882,522	\$ 55,979,439	\$ -	\$ 55,979,439	Direct Other	0.00%	100.00%	\$ -	\$ 55,979,439
2		311.200	Back Taxes	115,323	146,687	1,224	-	-	-	Direct Other	0.00%	100.00%	-	-
3			Total Ad Valorem Taxes Revenue	\$ 50,195,981	\$ 52,282,254	\$ 54,883,747	\$ 55,979,439	\$ -	\$ 55,979,439				\$ -	\$ 55,979,439
Sales, Use and Fuel Taxes														
4		312.410	1-6 Cents Local Opt Fuel Tax	\$ 240,037	\$ 237,757	\$ 241,392	\$ 240,000	\$ -	\$ 240,000	Direct Other	0.00%	100.00%	\$ -	\$ 240,000
5		312.420	1-5 Cents Local Opt Fuel Tax	112,244	110,063	111,983	112,000	-	112,000	Direct Other	0.00%	100.00%	-	112,000
6			Total Sales, Use and Fuel Taxes Revenue	\$ 352,282	\$ 347,820	\$ 353,375	\$ 352,000	\$ -	\$ 352,000				\$ -	\$ 352,000
Utility Services Tax														
7		314.100	Electricity Utility	\$ 2,531,458	\$ 2,599,713	\$ 2,652,524	\$ 2,625,000	\$ -	\$ 2,625,000	Direct Other	0.00%	100.00%	\$ -	\$ 2,625,000
8		314.200	Simplified Telecom Tax	955,689	1,030,521	1,041,475	1,050,000	-	1,050,000	Direct Other	0.00%	100.00%	-	1,050,000
9		314.300	Water Utility	1,842,141	1,788,414	1,956,020	2,010,000	-	2,010,000	Direct Other	0.00%	100.00%	-	2,010,000
10		314.400	Gas Utility	345,385	351,634	277,509	400,000	-	400,000	Direct Other	0.00%	100.00%	-	400,000
11		314.800	Propane Utility	21,017	25,096	18,458	22,000	-	22,000	Direct Other	0.00%	100.00%	-	22,000
12			Total Utility Services Tax Revenue	\$ 5,695,691	\$ 5,795,377	\$ 5,945,986	\$ 6,107,000	\$ -	\$ 6,107,000				\$ -	\$ 6,107,000
Business Tax Receipts														
13		316.000	Business Tax Receipts	\$ 685,811	\$ 723,730	\$ 730,512	\$ 728,000	\$ -	\$ 728,000	Direct Other	0.00%	100.00%	\$ -	\$ 728,000
14		316.100	Business Tax Receipt Penalties	27,899	47,769	28,063	35,000	-	35,000	Direct Other	0.00%	100.00%	-	35,000
15			Total Business Tax Receipts Revenue	\$ 713,710	\$ 771,499	\$ 758,574	\$ 763,000	\$ -	\$ 763,000				\$ -	\$ 763,000
Building Permits														
16		322.100	Building	\$ 4,270,480	\$ 6,031,936	\$ 8,115,385	\$ 5,669,000	\$ 626,878	\$ 6,295,878	Direct Building	100.00%	0.00%	\$ 6,295,878	\$ -
17		322.150	Radon Gas	-	-	-	-	-	-	Direct Building	100.00%	0.00%	-	-
18		322.200	Electrical	477,024	589,797	369,503	150,000	95,413	245,413	Direct Building	100.00%	0.00%	245,413	-
19		322.300	Plumbing	278,632	362,884	195,696	100,000	20,397	120,397	Direct Building	100.00%	0.00%	120,397	-
20		322.400	Permit Processing	36,300	44,100	24,270	38,000	-	38,000	Direct Building	100.00%	0.00%	38,000	-
21		322.410	Permit Penalty	92,063	267,292	41,276	125,000	(25,000)	100,000	Direct Building	100.00%	0.00%	100,000	-
22		322.500	Except/Var. App.	207,429	285,954	247,878	225,000	-	225,000	Direct Other	0.00%	100.00%	-	225,000
23		322.510	Consultants Fees	26,161	993	-	5,000	-	5,000	Direct Building	100.00%	0.00%	5,000	-
24		322.520	Special Plan Review Fee	348,800	218,900	-	-	-	-	Direct Building	100.00%	0.00%	-	-
25		322.530	Reinspection Fees	5,400	7,125	3,240	6,500	-	6,500	Direct Building	100.00%	0.00%	6,500	-
26		322.700	Special Detail - PZB	160	-	-	-	-	-	Direct Building	100.00%	0.00%	-	-
27		322.750	Abandonments	-	1,988	370	-	-	-	Direct Other	0.00%	100.00%	-	-
28		322.800	Architectural Fees	160,030	200,290	282,370	313,000	-	313,000	Direct Other	0.00%	100.00%	-	313,000
29		322.850	Landmarks Submittal	31,675	47,850	44,950	35,000	-	35,000	Direct Other	0.00%	100.00%	-	35,000
30		322.860	Tax Abatement Program	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
31		322.900	Mechanical Permits	332,320	448,444	301,404	100,000	116,299	216,299	Direct Building	100.00%	0.00%	216,299	-
32		322.905	Contractor Registration Fee	8,850	9,575	9,750	8,500	-	8,500	Direct Building	100.00%	0.00%	8,500	-
33		322.910	Landscape Permit	14,758	18,400	3,952	10,000	-	10,000	Direct Building	100.00%	0.00%	10,000	-
34		322.911	Advanced Irrigation	900	600	-	-	-	-	Direct Building	100.00%	0.00%	-	-
35		322.915	Miscellaneous Permit Fees	4,500	-	360	-	-	-	Direct Building	100.00%	0.00%	-	-
36		322.920	Building Permit Search Fee	31,650	49,175	53,650	42,000	-	42,000	Direct Other	0.00%	100.00%	-	42,000
37		322.930	Dune Vegetation Fee	840	-	-	1,000	-	1,000	Direct Building	100.00%	0.00%	1,000	-
38		322.940	Permit Revision Fee	162,825	154,325	197,575	180,000	(9,000)	171,000	Direct Building	100.00%	0.00%	171,000	-
39			Total Building Permits Revenue	\$ 6,490,797	\$ 8,739,628	\$ 9,891,629	\$ 7,008,000	\$ 824,987	\$ 7,832,987				\$ 7,217,987	\$ 615,000
Franchise Fees														
40		323.100	Electricity Franchise	\$ 1,935,063	\$ 1,933,883	\$ 1,785,965	\$ 2,008,500	\$ -	\$ 2,008,500	Direct Other	0.00%	100.00%	\$ -	\$ 2,008,500
41		323.400	Gas Franchise	370,652	315,184	270,709	350,200	-	350,200	Direct Other	0.00%	100.00%	-	350,200
42			Total Franchise Fees Revenue	\$ 2,305,714	\$ 2,249,067	\$ 2,056,674	\$ 2,358,700	\$ -	\$ 2,358,700				\$ -	\$ 2,358,700

Table 3

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation of Budgeted General Fund Revenues to Building Division

Line No.	Revenue Type	Account Number	Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Adjustments	Adjusted Fiscal Year 2020 Budget	Allocation Basis [1]	Allocation Percentages		Allocation Amounts	
											Building Division	Other Division(s) / Department(s)	Building Division	Other Division(s) / Department(s)
Other Licenses, Fees and Permits														
43		329.100	Right of Way Permits	\$ 381,824	\$ 439,141	\$ 1,079,411	\$ 600,000	\$ (100,000)	\$ 500,000	Right of Way Permit	50.00%	50.00%	\$ 250,000	\$ 250,000
44		329.200	Gainesville Plan	90,580	95,050	96,200	95,000	-	95,000	Direct Other	0.00%	100.00%	-	95,000
45		329.300	Arlington Plan	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
46		329.400	Taxi Permits	4,975	7,275	675	4,500	-	4,500	Direct Other	0.00%	100.00%	-	4,500
47		329.470	Flood Plain Management Permit Fee	9,608	18,604	10,958	14,000	-	14,000	Direct Building	100.00%	0.00%	14,000	-
48		329.500	Newsrack Enclosure Admin Fee	620	720	820	600	-	600	Direct Other	0.00%	100.00%	-	600
49		329.930	Charitable Solicitations Fee	40,075	34,135	43,320	50,000	-	50,000	Direct Other	0.00%	100.00%	-	50,000
50		329.940	Charitable Solicit. Adv. Fee	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
51		329.960	Char Solit Late Filing Fee	6,045	5,155	2,865	7,000	-	7,000	Direct Other	0.00%	100.00%	-	7,000
52			Total Other Licenses, Fees and Permits Revenue	\$ 533,727	\$ 600,080	\$ 1,234,249	\$ 771,100	\$ (100,000)	\$ 671,100				\$ 264,000	\$ 407,100
Federal Grants														
53		331.220	Bullet Proof Vests Grant	\$ -	\$ 9,626	\$ 8,395	\$ 7,700	\$ -	\$ 7,700	Direct Other	0.00%	100.00%	\$ -	\$ 7,700
54		331.230	Fdile Justice Assistance Grant	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
55		331.240	FEMA - Asst to Firefighters	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
56		331.250	Federal Grants - Public Safety	-	99,742	57,614	-	-	-	Direct Other	0.00%	100.00%	-	-
57		331.510	FEMA / FDOT Reimbursement	-	220,304	110,889	-	-	-	Direct Other	0.00%	100.00%	-	-
58			Total Federal Grants Revenue	\$ -	\$ 329,672	\$ 176,898	\$ 7,700	\$ -	\$ 7,700				\$ -	\$ 7,700
State Grants														
59		334.200	State Grant - Public Safety	\$ 1,388	\$ -	\$ -	\$ -	\$ -	\$ -	Direct Other	0.00%	100.00%	\$ -	\$ -
60		334.500	State Grant - Emergency Management	-	26,576	18,482	-	-	-	Direct Other	0.00%	100.00%	-	-
61			Total State Grants Revenue	\$ 1,388	\$ 26,576	\$ 18,482	\$ -	\$ -	\$ -				\$ -	\$ -
State Shared Revenue														
62		335.120	State Revenue Sharing	\$ 256,665	\$ 257,704	\$ 280,793	\$ 260,000	\$ -	\$ 260,000	Direct Other	0.00%	100.00%	\$ -	\$ 260,000
63		335.150	Alcoholic Beverage Lic	23,635	32,006	24,393	32,000	-	32,000	Direct Other	0.00%	100.00%	-	32,000
64		335.180	Local Govt. Sales Tax	633,740	651,610	672,120	690,000	-	690,000	Direct Other	0.00%	100.00%	-	690,000
65		335.230	Fire Supplemental Compensation	34,304	36,971	27,755	30,900	-	30,900	Direct Other	0.00%	100.00%	-	30,900
66		335.240	911 Equip Reimbursement	9,467	-	24,217	10,000	-	10,000	Direct Other	0.00%	100.00%	-	10,000
67		335.290	Seized Tag	50	2,667	3,417	2,000	-	2,000	Direct Other	0.00%	100.00%	-	2,000
68		335.490	Fuel Tax Refund	24,685	21,883	21,569	22,000	-	22,000	Direct Other	0.00%	100.00%	-	22,000
69			Total State Shared Revenue	\$ 982,545	\$ 1,002,841	\$ 1,054,264	\$ 1,046,900	\$ -	\$ 1,046,900				\$ -	\$ 1,046,900
Grants from Other Local Units														
70		337.200	EMS Grant - Palm Beach County	\$ 24,962	\$ 23,325	\$ -	\$ 25,000	\$ -	\$ 25,000	Direct Other	0.00%	100.00%	\$ -	\$ 25,000
71			Total Grants from Other Local Units Revenue	\$ 24,962	\$ 23,325	\$ -	\$ 25,000	\$ -	\$ 25,000				\$ -	\$ 25,000
Shared Revenues - Other Local Units														
72		338.200	County Occ. Licenses	\$ 19,598	\$ 21,937	\$ 20,720	\$ 20,000	\$ -	\$ 20,000	Direct Other	0.00%	100.00%	\$ -	\$ 20,000
73		338.600	\$12.50 Citation Monies	-	2,265	2,765	-	-	-	Direct Other	0.00%	100.00%	-	-
74			Total Shared Revenues - Other Local Units	\$ 19,598	\$ 24,202	\$ 23,485	\$ 20,000	\$ -	\$ 20,000				\$ -	\$ 20,000

Table 3

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation of Budgeted General Fund Revenues to Building Division

Line No.	Revenue Type	Account Number	Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Adjustments	Adjusted Fiscal Year 2020 Budget	Allocation Basis [1]	Allocation Percentages		Allocation Amounts	
											Building Division	Other Division(s) / Department(s)	Building Division	Other Division(s) / Department(s)
Public Safety														
75		342.100	Special Assignment Ot - Other	\$ 381,518	\$ 493,273	\$ 1,332,881	\$ 1,512,000	\$ -	\$ 1,512,000	Direct Other	0.00%	100.00%	\$ -	\$ 1,512,000
76		342.120	Police Id Cards	37,960	26,250	47,150	25,000	-	25,000	Direct Other	0.00%	100.00%	-	25,000
77		342.130	Burglar Alarm False Alarm Fees	50,253	57,157	73,375	55,000	-	55,000	Direct Other	0.00%	100.00%	-	55,000
78		342.140	Burglar Alarm Registration Fee	94,150	93,850	90,900	95,000	-	95,000	Direct Other	0.00%	100.00%	-	95,000
79		342.150	Burglar Alarm - Penalties	3,524	4,637	7,180	5,000	-	5,000	Direct Other	0.00%	100.00%	-	5,000
80		342.160	Burglar Alarm - Direct Connect	22,067	22,181	21,772	23,000	-	23,000	Direct Other	0.00%	100.00%	-	23,000
81		342.170	Valet Parking Permil	9,050	10,900	6,900	13,000	-	13,000	Direct Other	0.00%	100.00%	-	13,000
82		342.200	Tent Permits	19,282	12,925	19,393	21,000	(11,428)	9,572	Equal	50.00%	50.00%	4,786	4,786
83		342.210	Special Detail-Fire	20,899	8,743	6,782	10,000	-	10,000	Direct Other	0.00%	100.00%	-	10,000
84		342.220	Fire Prev Bonfires	-	-	-	3,000	-	3,000	Direct Other	0.00%	100.00%	-	3,000
85		342.225	Fire Prev Fire Hydrant	-	-	-	500	-	500	Direct Other	0.00%	100.00%	-	500
86		342.230	Fire Prev Hot Work	62,719	65,420	26,825	62,000	-	62,000	Direct Other	0.00%	100.00%	-	62,000
87		342.240	Fire Prev Public Assembly	2,325	1,700	350	2,500	-	2,500	Direct Other	0.00%	100.00%	-	2,500
88		342.250	False Fire Alarms	20,956	20,857	7,224	15,000	-	15,000	Direct Other	0.00%	100.00%	-	15,000
89		342.300	Fire Prev Fireworks	6,000	6,000	14,508	10,000	-	10,000	Direct Other	0.00%	100.00%	-	10,000
90		342.500	Bldg. Insp. Fund Fees	8,308	11,405	13,681	11,000	-	11,000	Direct Building	100.00%	0.00%	11,000	-
91		342.501	Radon Gas	7,718	7,820	9,245	10,000	-	10,000	Direct Building	100.00%	0.00%	10,000	-
92		342.510	Fire Prev Techuical Fire Insp	61,500	65,000	31,000	60,000	-	60,000	Direct Other	0.00%	100.00%	-	60,000
93		342.520	Fire Prev Inspection Fees	100,928	100,450	99,797	110,000	-	110,000	Direct Other	0.00%	100.00%	-	110,000
94		342.600	EMS Transport Fees	414,961	408,074	492,105	425,000	-	425,000	Direct Other	0.00%	100.00%	-	425,000
95			Total Public Safety Revenue	\$ 1,324,118	\$ 1,416,643	\$ 2,301,067	\$ 2,468,000	\$ (11,428)	\$ 2,456,572				\$ 25,786	\$ 2,430,786
Physical Environment														
96		343.400	Special Solid Waste	\$ 10,115	\$ 17,268	\$ 12,292	\$ 15,000	\$ -	\$ 15,000	Direct Other	0.00%	100.00%	\$ -	\$ 15,000
97		343.410	Solid Waste	973,832	902,176	866,338	1,000,000	-	1,000,000	Direct Other	0.00%	100.00%	-	1,000,000
98		343.430	Comp. Garbage Collection Fee	261,169	243,141	289,503	270,000	-	270,000	Direct Other	0.00%	100.00%	-	270,000
99		343.440	SWA Recycling Revenue Share	28,105	9,712	3,989	15,000	-	15,000	Direct Other	0.00%	100.00%	-	15,000
99		343.500	Private Lateral Locates/Cap Off Fee	-	-	-	18,000	-	18,000	Direct Other	0.00%	100.00%	-	18,000
100		343.900	Beach Cleaning Citizen's Assoc	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
101		343.910	Easement Revenue	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
102		343.920	Historic Speciman Tree Fee	3,978	5,304	3,757	5,000	-	5,000	Direct Other	0.00%	100.00%	-	5,000
103			Total Physical Environment Revenue	\$ 1,277,199	\$ 1,177,602	\$ 1,175,878	\$ 1,323,000	\$ -	\$ 1,323,000				\$ -	\$ 1,323,000
Transportation														
104		344.505	Prkg Meter Royal Palm Way Lot	\$ 8,360	\$ 10,208	\$ 1,445	\$ 15,500	\$ -	\$ 15,500	Direct Other	0.00%	100.00%	\$ -	\$ 15,500
105		344.515	Prkg Meter Ocean Front	518,369	600,320	583,007	600,000	-	600,000	Direct Other	0.00%	100.00%	-	600,000
106		344.520	Prkg Meter Lake Front	46,821	36,967	30,209	45,000	-	45,000	Direct Other	0.00%	100.00%	-	45,000
107		344.525	Prkg Meter Phipps Ocean Front	148,081	143,926	161,211	152,000	-	152,000	Direct Other	0.00%	100.00%	-	152,000
108		344.530	Prkg Meter Peruvian	99,070	114,788	110,891	170,500	-	170,500	Direct Other	0.00%	100.00%	-	170,500
109		344.540	Prkg Meter Bradley Place	5,523	6,550	10,700	18,000	-	18,000	Direct Other	0.00%	100.00%	-	18,000
110		344.560	Prkg Meter Royal Palm Way, 100 block	46,384	35,639	38,711	56,000	-	56,000	Direct Other	0.00%	100.00%	-	56,000
111		344.599	Other Parking Placard Programs	169,382	178,855	283,135	329,000	-	329,000	Direct Other	0.00%	100.00%	-	329,000
112			Total Transportation Revenue	\$ 1,041,988	\$ 1,127,251	\$ 1,219,309	\$ 1,386,000	\$ -	\$ 1,386,000				\$ -	\$ 1,386,000
Culture and Recreation														
113		347.210	Adult Program Fees (Rec)	\$ -	\$ -	\$ 12,743	\$ 98,700	\$ -	\$ 98,700	Direct Other	0.00%	100.00%	\$ -	\$ 98,700
114		347.215	Youth Program Fees (Rec)	-	-	143,516	406,650	-	406,650	Direct Other	0.00%	100.00%	-	406,650
113		347.220	Tennis Mixers	-	-	744	1,500	-	1,500	Direct Other	0.00%	100.00%	-	1,500
115		347.230	Merchandise Sales	-	-	17,269	14,500	-	14,500	Direct Other	0.00%	100.00%	-	14,500
116		347.240	Adult Program Fees (Tennis)	-	-	6,043	5,500	-	5,500	Direct Other	0.00%	100.00%	-	5,500
117		347.242	Tennis 12 Play Pass	-	-	28,099	64,500	-	64,500	Direct Other	0.00%	100.00%	-	64,500
113		347.245	Daily Tennis Court Fees	-	-	21,743	48,900	-	48,900	Direct Other	0.00%	100.00%	-	48,900
118		347.249	Annual Tennis Court Fees	-	-	37,814	80,200	-	80,200	Direct Other	0.00%	100.00%	-	80,200
119		347.250	Passes/Daily Admission	-	-	-	215,175	-	215,175	Direct Other	0.00%	100.00%	-	215,175
120		347.620	Promotional Merchandise	-	-	289	1,974	-	1,974	Direct Other	0.00%	100.00%	-	1,974
115		347.940	Town Share Tennis Teaching Se	-	-	85,173	87,000	-	87,000	Direct Other	0.00%	100.00%	-	87,000
121		347.944	Town Share Tennis Merchandise	-	-	705	1,000	-	1,000	Direct Other	0.00%	100.00%	-	1,000
122		347.945	Recreation M & 1 Fee	-	-	652	-	-	-	Direct Other	0.00%	100.00%	-	-
123		347.946	Tennis M & 1 Fee	-	-	9,231	-	-	-	Direct Other	0.00%	100.00%	-	-
124			Total Culture and Recreation Revenue	\$ -	\$ -	\$ 364,021	\$ 1,025,599	\$ -	\$ 1,025,599				\$ -	\$ 1,025,599

Table 3

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation of Budgeted General Fund Revenues to Building Division

Line No.	Revenue Type	Account Number	Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Adjustments	Adjusted Fiscal Year 2020 Budget	Allocation Basis [1]	Allocation Percentages		Allocation Amounts	
											Building Division	Other Division(s) / Department(s)	Building Division	Other Division(s) / Department(s)
Other Charges for Services														
125		349.400	Certification Copy	\$ 826	\$ 262	\$ -	\$ 500	\$ -	\$ 500	Direct Other	0.00%	100.00%	\$ -	\$ 500
126		349.420	Misc Copies	2,730	1,892	2,151	2,500	-	2,500	Direct Other	0.00%	100.00%	-	2,500
127		349.430	Meeting Tapes Sales	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
128		349.450	Lien Search Fee	35,025	39,940	76,825	70,000	-	70,000	Direct Other	0.00%	100.00%	-	70,000
129		349.480	Microfiche/Scanned Documents	37	-	25	100	-	100	Direct Other	0.00%	100.00%	-	100
129		349.500	Data Processing Services	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
130		349.600	Tennis Pro Admin Fees	-	-	13,502	13,500	-	13,500	Direct Other	0.00%	100.00%	-	13,500
131			Total Other Charges for Services Revenue	\$ 38,617	\$ 42,094	\$ 92,503	\$ 86,600	\$ -	\$ 86,600				\$ -	\$ 86,600
Judgments and Fines														
132		351.100	Fines - Other Parking	\$ 426,519	\$ 481,690	\$ 372,844	\$ 500,000	\$ -	\$ 500,000	Direct Other	0.00%	100.00%	\$ -	\$ 500,000
133		351.110	Fines - Parking Meters	36,701	61,272	29,577	25,000	-	25,000	Direct Other	0.00%	100.00%	-	25,000
134		351.120	ROW Parking Violation Fines	17,325	47,308	66,720	75,000	(9,000)	66,000	PCRev	90.00%	10.00%	59,400	6,600
135		351.150	Moving Violations	6,427	9,190	7,866	10,000	-	10,000	Direct Other	0.00%	100.00%	-	10,000
136		351.160	Court Order Badger	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
137		351.170	Court Order Wade	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
138		351.300	Revenue/2nd \$ Funding	-	-	728	2,000	-	2,000	Direct Other	0.00%	100.00%	-	2,000
139		351.600	Boot Fees	13,650	15,750	7,700	15,000	-	15,000	Direct Other	0.00%	100.00%	-	15,000
140		351.800	Penalty - Other Parking	110,940	123,903	87,441	120,000	-	120,000	Direct Other	0.00%	100.00%	-	120,000
141		351.900	Penalty - Parking Meters	9,962	18,585	8,324	15,000	-	15,000	Direct Other	0.00%	100.00%	-	15,000
142			Total Judgments and Fines Revenue	\$ 621,525	\$ 757,699	\$ 581,201	\$ 762,000	\$ (9,000)	\$ 753,000				\$ 59,400	\$ 693,600
Violations of Local Ordinances														
		354.400	Code Compliance Fines	\$ 173,294	\$ 306,345	\$ 318,425	\$ 175,000	\$ -	\$ 175,000	Direct Other	0.00%	100.00%	\$ -	\$ 175,000
		354.410	Code Compliance Admin Fee	4,950	4,500	4,450	5,000	-	5,000	Direct Other	0.00%	100.00%	-	5,000
			Total Violations of Local Ordinances	\$ 178,244	\$ 310,845	\$ 322,875	\$ 180,000	\$ -	\$ 180,000				\$ -	\$ 180,000
Interest and Other Earnings														
143		361.100	Interest - Checking	\$ 43,701	\$ 136,620	\$ 108,179	\$ 50,000	\$ -	\$ 50,000	Direct Other	0.00%	100.00%	\$ -	\$ 50,000
144		361.120	Fnuvt Interest	20,950	19,942	54,544	65,000	-	65,000	Direct Other	0.00%	100.00%	-	65,000
145		361.121	SBOA Interest	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
146		361.130	PFM/TD Bank Interest Income	103,716	19,420	342,734	525,000	-	525,000	Direct Other	0.00%	100.00%	-	525,000
147		361.131	PFM/TD Bank Interest Income ECR	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
148		361.140	Interest Certificates of Deposit	251,638	486,373	452,016	540,000	-	540,000	Direct Other	0.00%	100.00%	-	540,000
149		361.150	Investment Earnings/Ad Valorem	1,509	39,906	11,553	50,000	-	50,000	Direct Other	0.00%	100.00%	-	50,000
150		361.161	Evergreen MM Interest	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
151		361.163	Evergreen MM Interest ECR	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
152			Total Interest and Other Earnings Revenue	\$ 421,515	\$ 702,261	\$ 969,026	\$ 1,230,000	\$ -	\$ 1,230,000				\$ -	\$ 1,230,000
Rents and Royalties														
153		362.110	Facility Rental Fees (Tennis)	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	Direct Other	0.00%	100.00%	\$ -	\$ -
153		362.115	Facility Rental Fees (Rec)	-	-	-	30,000	-	30,000	Direct Other	0.00%	100.00%	-	30,000
154		362.120	Room Rental Dep - South Fire	52	-	822	-	-	-	Direct Other	0.00%	100.00%	-	-
153		362.130	Vending Machine Commissions	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
154		362.135	Seview Park Concession	-	-	-	5,224	-	5,224	Direct Other	0.00%	100.00%	-	5,224
155		362.140	Rooflop Lease	34,840	34,840	37,453	37,043	-	37,043	Direct Other	0.00%	100.00%	-	37,043
156			Total Rents and Royalties Revenue	\$ 34,892	\$ 34,840	\$ 38,290	\$ 72,267	\$ -	\$ 72,267				\$ -	\$ 72,267

Table 3

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation of Budgeted General Fund Revenues to Building Division

Line No.	Revenue Type	Account Number	Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Adjustments	Adjusted Fiscal Year 2020 Budget	Allocation Basis [1]	Allocation Percentages		Allocation Amounts	
											Building Division	Other Division(s) / Department(s)	Building Division	Other Division(s) / Department(s)
Disposition of Fixed Assets														
157		364.410	Surplus Furn & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct Other	0.00%	100.00%	\$ -	\$ -
158		364.430	Sale of Land	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
159			Total Disposition of Fixed Assets Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -
Other Miscellaneous Revenue														
160		369.300	Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct Other	0.00%	100.00%	\$ -	\$ -
161		369.400	Kreusler Park Admin	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
162		369.500	State Highway Lighting Maint	95,454	98,318	101,267	95,000	-	95,000	Direct Other	0.00%	100.00%	-	95,000
163		369.540	Rebate For Town Towing	1,780	5,941	3,522	2,000	-	2,000	Direct Other	0.00%	100.00%	-	2,000
164		369.550	Control Pay Advance Revenue Share	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
165		369.560	Purchase Card Rebate	-	-	4,677	10,000	-	10,000	Direct Other	0.00%	100.00%	-	10,000
165		369.910	Credit Card Customer Surcharge	8,435	14,251	19,481	15,000	-	15,000	Direct Building	100.00%	0.00%	15,000	-
		369.950	DC Forfeiture Transfer from ICMA	130,077	197,000	180,000	190,000	-	190,000	Direct Other	0.00%	100.00%	-	190,000
166		369.990	Miscellaneous Revenue	199,515	33,828	251,689	49,461	-	49,461	Direct Other	0.00%	100.00%	-	49,461
167			Total Other Miscellaneous Revenue	\$ 435,261	\$ 349,337	\$ 560,636	\$ 361,461	\$ -	\$ 361,461				\$ 15,000	\$ 346,461
Interfund Transfers														
168		381.100	Transfer in from 403 Recreation Fund	\$ -	\$ -	\$ 73,454	\$ -	\$ -	\$ -	Direct Other	0.00%	100.00%	\$ -	\$ -
169		381.150	Trans From CIP Pay as you go (307)	-	-	-	-	-	-	Direct Other	0.00%	100.00%	-	-
170		381.160	Transfer from Equipment Replacement Fund	-	-	780,421	-	-	-	Direct Other	0.00%	100.00%	-	-
169		381.180	Use of Fund Balance	-	-	-	1,083,000	-	1,083,000	Direct Other	0.00%	100.00%	-	1,083,000
171		381.970	Interfd Transfer-Marina	685,000	585,000	1,282,160	-	-	-	Direct Other	0.00%	100.00%	-	-
172		381.980	Interfd Transfer - Golf	-	-	25,000	25,000	-	25,000	Direct Other	0.00%	100.00%	-	25,000
173			Total Interfund Transfers	\$ 685,000	\$ 585,000	\$ 2,161,035	\$ 1,108,000	\$ -	\$ 1,108,000				\$ -	\$ 1,108,000
TOTAL GENERAL FUND REVENUES														
174				\$ 73,374,754	\$ 78,695,909	\$ 86,183,201	\$ 84,441,766	\$ 704,559	\$ 85,146,325				\$ 7,582,173	\$ 76,538,553

8.90%
-5.80%

Footnotes:

[1] Allocation factors derived in Table 7.

[illegible]

Table 5

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Escalation Factors to Adjust for Fiscal Year 2021 Cost Increases

Line No.	Description	Escalation Basis	Amount
1	Constant	Constant	0.00%
2	Labor	Labor	2.00%
3	Pension Benefits	Pension	20.31%
4	Defined Contribution Plan	DC	2.51%
5	Retiree Health Funding	RetireeHealth	13.47%
6	Inflation [1]	Inf	2.50%

[1] Estimates based on projections contained in "The Budget and Economic Outlook: An Update" published by the Congressional Budget Office in October 2019.

Table 6

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Primary Factors Utilized to Allocate General Fund Expenditures to Building Division

Line No.	Program	Department No.	Department Name	Primary Factor(s) Utilized to Allocate to Building Division
1	LEGISLATIVE	111	Legislative	Total Operating Expenses and amount Allocable to Division; Some Expenditures Not Applicable to Division
2	GENERAL GOVERNMENT	113	General Government	Total Salaries and amount Allocable to Division; Total Operating Expenses and amount Allocable to Division; Total Number of Employees and number Applicable to Division; Some Expenditures Not Applicable to Division
3	TOWN MANAGER'S OFFICE	121	Administrative Management	Total Salaries and amount Allocable to Division
4	ADVICE AND LITIGATION	122	Advice and Litigation	Total Operating Expenses Allocable to Division; Some Expenditures Not Applicable to Division
5	HUMAN RESOURCES	123	Human Resources	Number of Employees Allocable to Division; Employee Recruiting for Police and Fire Based on Allocated Salaries of Police and Fire Personnel, Respectively
6	INFORMATION SYSTEMS	125	Information Systems	Labor and Expenditures Allocable to Division as Provided by Information Systems Department; Percent of Assets Allocable to Division Based on Estimates Provided by Town Staff
7	FINANCE	131	Records Management - Town Clerk	Based on Discussions with Town's Finance Director; Revenues Allocable to Division; Some Expenditures Not Applicable to Division
8	FINANCE	141	Financial Management	Based on Discussions with Town's Finance Director and Allocated Based on Building Division Total Revenue and Expense Relationship to the General Fund; Some Expenditures Not Applicable to Division
9	FINANCE	144	Purchasing	Total Expenditures and allocation to Division for which Purchasing Personnel Are Involved (e.g., Office Supplies)
10	PLANNING / ZONING / BUILDING	211	Planning and Zoning	Based on Discussions with PZ&B Director Regarding Amount of Time Each Employee in Department Spends on Division Activities and Percent of Each Expenditure Applicable to Division; Some Expenditures Not Applicable to Division
11	PLANNING / ZONING / BUILDING	212	Permit Issuance	Based on Discussions with PZ&B Director Regarding Amount of Time Each Employee in Department Spends on Division Activities and Percent of Each Expenditure Allocable to Division
12	PLANNING / ZONING / BUILDING	213	Inspection and Compliance	Based on Discussions with PZ&B Director Regarding Amount of Time Each Employee in Department Spends on Division Activities and Percent of Each Expenditure Allocable to Division
13	PLANNING / ZONING / BUILDING	214	Landmarks Preservation	Based on Discussions with PZ&B Director Regarding Amount of Time Each Employee in Department Spends on Division Activities and Percent of Each Expenditure Allocable to Division
14	PLANNING / ZONING / BUILDING (Managed by Fire-Rescue)	215	Fire Prevention	Based on Discussions with PZ&B Director Regarding Amount of Time Each Employee in Department Spends on Division Activities and Percent of Each Expenditure Allocable to Division
15	PLANNING / ZONING / BUILDING (Managed by Police)	216	Code Enforcement	Based on Discussions with PZ&B Director Regarding Amount of Time Each Employee in Department Spends on Division Activities
16	RECREATION	311	Recreation Administration	Not Applicable to Division
17	RECREATION	312	Tennis	Not Applicable to Division
18	RECREATION	313	Recreation Center	Not Applicable to Division
16	LIBRARY SERVICES	321	Library Services	Not Applicable to Division
17	FIRE-RESCUE	411	Fire Administration	Allocated Salaries of All Fire Personnel, Including Those in Department 215
18	FIRE-RESCUE	417	Operations	Not Applicable to Division
19	FIRE-RESCUE	418	Training	Not Applicable to Division
20	FIRE-RESCUE	419	Ocean Rescue	Not Applicable to Division
21	POLICE	421	Administrative Management	Allocated Salaries of All Police Personnel, Including Those in Department 216
22	POLICE	422	Organized Crime / Vice / Narcotics	Not Applicable to Division

Table 6

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Primary Factors Utilized to Allocate General Fund Expenditures to Building Division

Line No.	Program	Department No.	Department Name	Primary Factor(s) Utilized to Allocate to Building Division
23	POLICE	423	Records Information Systems Unit	Not Applicable to Division
24	POLICE	424	Training and Community Relations Unit	Not Applicable to Division
25	POLICE	425	Communications Unit	Not Applicable to Division
26	POLICE	426	Crime Scene / Evidence Unit	Not Applicable to Division
27	POLICE	428	Patrol	Discussions with Town Staff Regarding Time Spent on Division Activities for building construction security
28	POLICE	429	Criminal Investigation Unit	Not Applicable to Division
29	POLICE	430	Parking Control Unit	Discussions with Town Staff Regarding Time Spent on Division Activities; Some Expenditures Not Applicable to Division
30	PUBLIC WORKS	511	Administrative Management	Allocated Salaries of All Public Works Personnel
31	PUBLIC WORKS	521	Street Repair and Maintenance	Not Applicable to Division
32	PUBLIC WORKS	523	Traffic Control	Not Applicable to Division
33	PUBLIC WORKS	524	Street Lighting	Not Applicable to Division
34	PUBLIC WORKS	531	Storm Sewer Maintenance	Not Applicable to Division
35	PUBLIC WORKS	532	Sanitary Sewer Maintenance	Not Applicable to Division
36	PUBLIC WORKS	533	Sanitary Sewerage Treatment	Not Applicable to Division
37	PUBLIC WORKS	541	Residential Collection	Not Applicable to Division
38	PUBLIC WORKS	542	Commercial Collection	Not Applicable to Division
39	PUBLIC WORKS	543	Refuse Disposal	Not Applicable to Division
40	PUBLIC WORKS	544	Yard Trash Collection	Not Applicable to Division
41	PUBLIC WORKS	545	Recycling	Not Applicable to Division
42	PUBLIC WORKS	546	Beach Cleaning	Not Applicable to Division
43	PUBLIC WORKS	551	Landscape Maintenance	Not Applicable to Division
44	PUBLIC WORKS	554	Facility Maintenance	Square Footage of All Facilities Maintained
45	PUBLIC WORKS	558	Meter Maintenance and Collection	Not Applicable to Division
46	PUBLIC WORKS	561	General Engineering Services	Discussions With Town Staff Regarding Time Spent on Division-Related
47	PUBLIC WORKS	565	Right of Way Inspections	Discussions With Town Staff Regarding Time Spent on Division-Related
48	PUBLIC WORKS	571	Equipment Operation and Maintenance	Fixed Assets Serviced by Department
49	PUBLIC WORKS	581	Coastal Management	Not Applicable to Division
50	TRANSFER TO OTHER FUNDS	611	Capital Improvement Fund	Allocated based on CIP projects related to the Building Division
51	TRANSFER TO OTHER FUNDS	612	Debt Service Fund	Amount of Debt Service Allocable to Building Division; Portion of Series 2010A Bonds Financed Town Hall Renovation Partially Allocable to PZ&B and Building
52	TRANSFER TO OTHER FUNDS	680	Retiree Health and Risk Funding	Retired Building Division Personnel Taking Advantage of Group Health Insurance; Insurance Allocable to PZ&B and Building Division
53	OTHER PROGRAMS	710	Emergency / Disaster Response	Discussions with Town Staff Regarding Time Spent on Division-Related
54	OTHER PROGRAMS	711	Contingency Appropriations	Allocated to result in a Contingency Allowance to the Division of 5%

Table 7

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Allocation Factors - Revenues and Expenditures

Line No.	Description	Allocation Basis	Allocation Percentages	
			Building Division	Other Division(s) / Department(s)
1	Direct - Building Department	Direct Building	100.00%	0.00%
2	Direct - Other Department(s)	Direct Other	0.00%	100.00%
3	Direct - Inspection	Inspection	100.00%	0.00%
4	Equal	Equal	50.00%	50.00%
5	Total General Fund Budgeted Operating Expenditures	TotOpExp	7.56%	92.44%
6	Renovated Town Hall Square Feet	Town Hall SF	39.07%	60.93%
7	Facility Maintenance - Buildings	Facility Maintenance	9.42%	90.58%
8	Facility Maintenance - All Assets	Facility Maint Assets	3.77%	96.23%
9	Salaries	Salaries	10.44%	89.56%
10	Human Resources and Information Systems Salaries	HRIS Salaries	10.70%	89.30%
11	Number of Employees	Employees	10.13%	89.87%
12	Information Systems - Salaries	MISSalaries	10.96%	89.04%
13	Department 211: Planning and Zoning	Dept 211 Salaries	56.20%	43.80%
14	Department 212: Permit Issuance	Dept 212 Salaries	93.55%	6.45%
15	Department 213: Inspection and Compliance	Dept 213 Salaries	98.12%	1.88%
16	Department 214: Landmarks Preservation	Dept 214 Salaries	58.13%	41.87%
17	Department 215: Fire Prevention	Dept 215 Salaries	85.00%	15.00%
18	Department 216: Code Enforcement	Dept 216 Salaries	100.00%	0.00%
19	Planning, Zoning and Building Departments Salaries	PZB Salaries	86.15%	13.85%
	Planning, Zoning and Building Departments Operations and Maintenance Expenses	PZB O&M	83.14%	16.86%
20	General Fund Revenue (Derived in Table 2)	Revenue	8.90%	91.10%
22	Financial Management	FinMgmt	7.68%	92.32%
23	Purchasing (Derived in Table 4A)	Purchasing	12.81%	87.19%
24	Patrol Services - Law Enforcement - Department 428	Patrol	7.12%	92.88%
25	Police Administrative Management - Department 421	PoliceAdmin	7.14%	92.86%
26	Police Facility	PoliceFacility	9.39%	90.61%
27	Fire Administration - Department 411	FireAdmin	2.55%	97.45%
28	Central Fire Station	CentralFire	1.94%	98.06%
29	Public Works Administrative Management - Department 511	PWAdmin	3.51%	96.49%
	Equipment Operations / Maintenance - Physical Environment			
30	Other - Department 571 (Derived in Table 4C)	Equip O&M	15.19%	84.81%
31	Debt Service	DebtService	2.34%	97.66%
32	Right of Way Permit Revenue	Right of Way Permit	50.00%	50.00%
33	Right of Way - Department 565	Right of Way Dept	50.00%	50.00%
34	General Engineering - Department 561	GenEngineering	20.00%	80.00%
35	Risk / Insurance - W / C, Liability, Property	Insurance	2.63%	97.37%
36	Retirees	Retirees	6.12%	93.88%
37	Consultant, Landmarks Preservation - Department 214	LandmarksConsult	25.00%	75.00%
38	Emergency Management - Department 710	EmergMgmt	20.00%	80.00%
39	Advertising - Department 211	211Adv	15.00%	85.00%
40	Parking Control Unit - Department 430	ParkingControl	15.00%	85.00%
41	Parking Right of Way Enforcement Revenue	PCRev	90.00%	10.00%
42	Public Works Facility	PWFacility	0.47%	99.53%
43	Old Purchasing Facility	OldPurch	24.45%	75.55%
44	Allocation of Inspectors for Department 213	Inspect213	54.22%	45.78%
45	Allocation of Inspectors for PZB Department	InspectPZB	17.48%	82.52%
46	5 Year CIP	CIP	1.62%	98.38%
47	Not Applicable	N/A	0.00%	0.00%

DERIVATION OF CERTAIN ALLOCATION FACTORS:

Total General Fund Budgeted Operating Expenditures Allocation Factor

Department	Total General Fund Budgeted Operating Expenditures	Allocation Basis	Allocated O&M Expenditures	
			Building Division	Other Division(s) / Department(s)
48	All Departments	Calculated	\$ 6,912,614	\$ 84,475,212
49		Percentage:	7.56%	92.44%

Renovated Town Hall Square Feet Allocation Factor

Description	Number of Square Feet Occupied	Allocation Basis	Allocated Number of Square Feet	
			Building Division	Other Division(s) / Department(s)
50	Basic Space			
50	Council Chambers and Mayor's Office	2,891	Salaries	302
51	Town Manager	2,530	Salaries	264
52	Human Resources	1,439	Employees	146
53	Town Clerk's Department	953	FinMgmt	73
54	Information Systems	1,432	MISSalaries	157
55	Risk Management	136	Insurance	4
56	Finance Department	2,244	FinMgmt	172
57	Planning, Zoning and Building Department	7,274	PZB Salaries	6,266
58	Fire Department	-	Direct Other	-
59	Total Basic Space	18,899	7,384	11,515

Table 7

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Allocation Factors - Revenues and Expenditures

59	Total Basic Space	18,899		7,384	11,515
60	All Other / Common Space	5,277	All Basic Space Departments	2,062	3,215
61	Total Town Hall Square Feet (Gross)	24,176		9,446	14,730
62			Percentage:	39.07%	60.93%

Facility Maintenance Allocation Factor

Description	Number of Square Feet	Allocation Basis	Allocated Number of Square Feet	
			Building Division	Other Division(s) / Department(s)
63 Town Hall	24,176	Previously Calculated	9,446	14,730
64 Public Works Facility Including Common Areas (180 square feet exclusively dedicated to PZ&B; 3,000 square feet of common area; 75% of PZ&B space allocated to Building Division based on Chuck Langley's salary allocation)	41,000	PWFacility	194	40,806
65 Old Purchasing Building (2,000 square feet dedicated to PZ&B allocated based on PZ&B Operations and Maintenance Expenses)	6,800	OldPurch	1,663	5,137
66 Police Facility	27,388	PoliceFacility	2,573	24,815
67 Fire Station #1 - Central	21,937	CentralFire	425	21,512
68 Fire Station #2 - North	11,136	Direct Other	-	11,136
69 Fire Station #3 - South	12,667	Direct Other	-	12,667
70 Par 3 Clubhouse	6,645	Direct Other	-	6,645
71 Total Basic Space	151,749		14,301	137,448
72 Percentage:			9.42%	90.58%
73 Adjustment for Facilities Maintenance on Recreation Facilities		60%	-5.65%	5.65%
74 Adjusted Facility Maintenance Percentage			3.77%	96.23%

Police Facility Allocation Factor

Description	Number of Square Feet	Allocation Basis	Allocated Number of Square Feet	
			Building Division	Other Division(s) / Department(s)
75 Police Department	26,722	PoliceAdmin	1,907	24,815
76 Code Enforcement (666 square feet exclusively dedicated to Code Enforcement personnel)	666	Dept 216 Salaries	666	-
77 Total Basic Space	27,388		2,573	24,815
78 Percentage:			9.39%	90.61%

Central Fire Station Allocation Factor

Description	Number of Square Feet	Allocation Basis	Allocated Number of Square Feet	
			Building Division	Other Division(s) / Department(s)
79 Fire Department	21,437	Direct Other	-	21,437
80 Fire Prevention Personnel (500 square feet exclusively dedicated to Fire Prevention)	500	Dept 215 Salaries	425	75
81 Total Basic Space	21,937		425	21,512
82 Percentage:			1.94%	98.06%

Salaries Allocation Factor

Department	Fiscal Year 2020 Budgeted Regular Salaries / Wages	Allocation Basis	Allocated Regular Salaries / Wages	
			Building Division	Other Division(s) / Department(s)
83 Administrative Management - 121	\$ 573,526	Salaries	\$ 59,869	\$ 513,657
84 Human Resources - 123	331,801	Employees	33,601	298,200
85 Information Systems - 125	732,671	MISSalaries	80,278	652,393
86 Records Management - Town Clerk - 131	163,746	FinMgmt	12,581	151,165
87 Financial Management - 141	591,066	FinMgmt	45,413	545,652
88 Purchasing - 144	497,542	Purchasing	63,740	433,802
89 Planning and Zoning - 211	357,706	Dept 211 Salaries	201,029	156,677
90 Permit Issuance - 212	635,228	Dept 212 Salaries	594,228	40,999
91 Inspection and Compliance - 213	676,146	Dept 213 Salaries	663,426	12,720
92 Landmarks Preservation - 214	70,513	Dept 214 Salaries	40,991	29,522
93 Fire Prevention - 215	209,371	Dept 215 Salaries	177,966	31,406
94 Code Enforcement - 216	152,427	Dept 216 Salaries	152,427	-
95 Recreation Administration - 311	137,296	Direct Other	-	137,296

Table 7

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Allocation Factors - Revenues and Expenditures

96	Tennis - 312	139,743	Direct Other	-	139,743
97	Recreation Center - 313	215,697	Direct Other	-	215,697
98	Fire Administration - 411	326,609	FireAdmin	8,338	318,271
99	Operations - 417	6,511,401	Direct Other	-	6,511,401
100	Training - 418	113,904	Direct Other	-	113,904
101	Ocean Rescue - 419	411,672	Direct Other	-	411,672
102	Administrative Management - 421	638,227	PoliceAdmin	45,541	592,687
103	Organized Crime / Vice / Narcotics (OCVAN) - 422	350,921	Direct Other	-	350,921
104	Records Information Systems Unit - 423	99,623	Direct Other	-	99,623
105	Training and Community Relations Unit (TCR) - 424	188,979	Direct Other	-	188,979
106	Communications Unit - 425	950,248	Direct Other	-	950,248
107	Crime Scene / Evidence Unit - 426	139,986	Direct Other	-	139,986
108	Patrol - 428	4,601,953	Patrol	327,810	4,274,143
109	Criminal Investigation Unit - 429	680,739	Direct Other	-	680,739
110	Parking Control Unit - 430	338,353	ParkingControl	50,753	287,600
111	Administrative Management - 511	626,585	PWAdmin	22,008	604,577
112	Street Repair and Maintenance - 521	72,702	Direct Other	-	72,702
113	Traffic Control - 523	55,071	Direct Other	-	55,071
114	Street Lighting - 524	56,051	Direct Other	-	56,051
115	Storm Sewer Maintenance - 531	403,704	Direct Other	-	403,704
116	Sanitary Sewer Maintenance - 532	827,248	Direct Other	-	827,248
117	Residential Collection - 541	523,604	Direct Other	-	523,604
118	Commercial Collection - 542	486,850	Direct Other	-	486,850
119	Yard Trash Collection - 544	966,613	Direct Other	-	966,613
120	Recycling - 545	197,078	Direct Other	-	197,078
121	Beach Cleaning - 546	-	Direct Other	-	-
122	Landscape Maintenance - 551	265,865	Direct Other	-	265,865
123	Facility Maintenance - 554	191,899	Facility Maint Assets	7,242	184,657
124	Meter Maintenance and Collection - 558	-	Direct Other	-	-
125	General Engineering Services - 561	381,923	GenEngineering	76,385	305,538
126	Right of Way Inspections - 565	59,569	Right of Way Dept	29,784	29,784
127	Equipment Operation and Maintenance - 571	329,241	Equip O&M	50,016	279,224
128	Coastal Management - 581	-	Direct Other	-	-
129	Total Regular Salaries / Wages	<u>\$ 26,281,096</u>		<u>\$ 2,743,426</u>	<u>\$ 23,537,670</u>
130			Percentage:	<u>10.44%</u>	<u>89.56%</u>

Human Resources and Information Systems Salaries Allocation Factor

Department	Fiscal Year 2020 Budgeted Regular Salaries / Wages	Allocation Basis	Allocated Regular Salaries / Wages	
			Building Division	Other Division(s) / Department(s)
131 Human Resources - 123	\$ 331,801	Employees	\$ 33,601	\$ 298,200
132 Information Systems - 125	732,671	MISSalaries	80,278	652,393
133 Total Regular Salaries / Wages	<u>\$ 1,064,472</u>		<u>\$ 113,879</u>	<u>\$ 950,593</u>
134		Percentage:	<u>10.70%</u>	<u>89.30%</u>

Financial Management Allocation Factor (Department 141)

Description	Total General Fund Budgeted Operating Revenues / Expenditures	Allocation Basis	Allocated Revenues / Expenditures	
			Building Division	Other Division(s) / Department(s)
135 General Fund Revenues	\$ 85,146,325	Calculated	\$ 6,477,350	\$ 76,538,553
136		Percentage:	7.80%	92.20%
137 Relationship Assumed		50.00%	3.90%	46.10%
138 General Fund Operating Expenses	\$ 91,387,826	Calculated	\$ 6,912,614	\$ 84,475,212
139		Percentage:	7.56%	92.44%
140 Relationship Assumed		50.00%	3.78%	46.22%
141 Total Financial Management Allocator			<u>7.68%</u>	<u>92.32%</u>

Employees Allocation Factor

Department	Number of Employees Per FY 2020 Budget	Allocation Basis	Allocated Regular Salaries / Wages	
			Building Division	Other Division(s) / Department(s)
142 Administrative Management - 121	4.50	Salaries	0.47	4.03
143 Human Resources - 123	3.77	Employees	0.38	3.39
144 Information Systems - 125	8.00	MISSalaries	0.88	7.12
145 Records Management - Town Clerk - 131	2.50	FinMgmt	0.19	2.31
146 Financial Management - 141	7.69	FinMgmt	0.59	7.10
147 Purchasing - 144	7.00	Purchasing	0.90	6.10
148 Planning and Zoning - 211	3.45	Dept 211 Salaries	1.94	1.51
149 Permit Issuance - 212	7.85	Dept 212 Salaries	7.34	0.51

Table 7

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Allocation Factors - Revenues and Expenditures

150	Inspection and Compliance - 213	8.30	Dept 213 Salaries	8.14	0.16
151	Landmarks Preservation - 214	0.90	Dept 214 Salaries	0.52	0.38
152	Fire Prevention - 215	2.50	Dept 215 Salaries	2.13	0.38
153	Code Enforcement - 216	2.75	Dept 216 Salaries	2.75	-
154	Recreation Administration - 311	2.00	Direct Other	-	2.00
155	Tennis - 312	2.20	Direct Other	-	2.20
156	Recreation Center - 313	3.30	Direct Other	-	3.30
157	Fire Administration - 411	3.00	FireAdmin	0.08	2.92
158	Operations - 417	71.40	Direct Other	-	71.40
159	Training - 418	2.00	Direct Other	-	2.00
160	Ocean Rescue - 419	9.00	Direct Other	-	9.00
161	Administrative Management - 421	6.00	PoliceAdmin	0.43	5.57
162	Organized Crime / Vice / Narcotics (OCVAN) - 422	4.00	Direct Other	-	4.00
163	Records Information Systems Unit - 423	2.00	Direct Other	-	2.00
164	Training and Community Relations Unit (TCR) - 424	3.00	Direct Other	-	3.00
165	Communications Unit - 425	15.00	Direct Other	-	15.00
166	Crime Scene / Evidence Unit - 426	2.00	Direct Other	-	2.00
167	Patrol - 428	55.60	Patrol	3.96	51.64
168	Criminal Investigation Unit - 429	7.00	Direct Other	-	7.00
169	Parking Control Unit - 430	7.25	ParkingControl	1.09	6.16
170	Administrative Management - 511	7.00	PWAdmin	0.25	6.75
171	Street Repair and Maintenance - 521	1.25	Direct Other	-	1.25
172	Traffic Control - 523	0.64	Direct Other	-	0.64
173	Street Lighting - 524	0.58	Direct Other	-	0.58
174	Storm Sewer Maintenance - 531	5.60	Direct Other	-	5.60
175	Sanitary Sewer Maintenance - 532	12.44	Direct Other	-	12.44
176	Residential Collection - 541	8.69	Direct Other	-	8.69
177	Commercial Collection - 542	6.80	Direct Other	-	6.80
178	Yard Trash Collection - 544	18.34	Direct Other	-	18.34
179	Recycling - 545	3.17	Direct Other	-	3.17
180	Beach Cleaning - 546	-	Direct Other	-	-
181	Landscape Maintenance - 551	4.56	Direct Other	-	4.56
182	Facility Maintenance - 554	2.70	Facility Maint Assets	0.10	2.60
183	Meter Maintenance and Collection - 558	-	Direct Other	-	-
184	General Engineering Services - 561	3.00	GenEngineering	0.60	2.40
185	Right of Way Inspections - 565	1.00	Right of Way Dept	0.50	0.50
186	Equipment Operation and Maintenance - 571	5.10	Equip O&M	0.77	4.33
187	Coastal Management - 581	1.00	Direct Other	-	1.00
188	Total Employees	335.81		34.01	301.80
189			Percentage:	10.13%	89.87%

Information Systems Cost Allocation

Description	Fiscal Year 2020 Amount	Building Division Allocable Percentage	Allocable Amount
190 IT Salaries	\$ 725,977	8%	\$ 58,078
191 Eden	87,000	30%	26,100
192 CUCM	6,000	8%	480
193 MS Office Annual	110,250	8%	8,820
194 Adobe Annual	20,000	8%	1,600
195 Cisco Maintenance Annual	45,000	8%	3,600
196 Depreciation	506,760	8%	40,541
197 Dell Storage	46,000	30%	13,800
198 Firewall	31,000	30%	9,300
199 Network Switches	39,000	8%	3,120
200 Bluebeam	1,600	100%	1,600
201 Carbon Black	15,000	8%	1,200
202 Civicplus	11,500	8%	920
203 Trackit	4,500	8%	360
204 ESRI-GIS	41,200	8%	3,296
205 Granicus	12,500	25%	3,125
206 Malware Protection	8,000	8%	640
207 Laserfiche	42,000	30%	12,600
208 Just FOIA	3,000	8%	240
209 NeoGov	22,175	8%	1,774
210 ScanMail	5,000	8%	400
211 Client Mgmt Suite	5,500	8%	440
212 SEP	5,500	8%	440
213 Veeam	5,000	8%	400
214 VMWare Annual	29,000	8%	2,320
215 Knowbe4	2,600	8%	208
216 Internal Circuit	27,444	30%	8,233
Total Service Costs Allocable to PZB	\$ 1,858,506		\$ 203,635
Percentage of Information Systems Cost Allocation Allocable to Building Division			10.96%

Department 211: Planning and Zoning Salaries Allocation Factor

Table 7

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Allocation Factors - Revenues and Expenditures

Description	Total Salaries	Allocation Amounts	
		Building Division	Other Division(s) / Department(s)
217 Total Department 211 Salaries	\$ 350,692	\$ 197,087	\$ 153,605
218		Percentage: 56.20%	43.80%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 212: Permit Issuance Salaries Allocation Factor

Description	Total Salaries	Allocation Amounts	
		Building Division	Other Division(s) / Department(s)
219 Total Department 212 Salaries	\$ 614,746	\$ 575,069	\$ 39,677
220		Percentage: 93.55%	6.45%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 213: Inspection and Compliance Salaries Allocation Factor

Description	Total Salaries	Allocation Amounts	
		Building Division	Other Division(s) / Department(s)
221 Total Department 213 Salaries	\$ 659,362	\$ 646,958	\$ 12,405
222		Percentage: 98.12%	1.88%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 214: Landmarks Preservation Salaries Allocation Factor

Employees in Department 214	Total Salaries	Allocation Amounts	
		Building Division	Other Division(s) / Department(s)
223 Total Department 214 Salaries	\$ 69,130	\$ 40,187	\$ 28,943
224		Percentage: 58.13%	41.87%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 215: Fire Prevention Salaries Allocation Factor

Employees in Department 215	Fiscal Year 2020 Budgeted Base Salary Allocation	Allocation Percentages		Allocation Amounts	
		Building Division [*]	Other Division(s) / Department(s)	Building Division	Other Division(s) / Department(s)
225 Fire Marshal (Martin Deloach)	1.00 \$ 105,257	85.00%	15.00%	\$ 89,468	\$ 15,789
226 Fire Inspector (Michael Curcio)	1.00 71,404	85.00%	15.00%	60,693	10,711
227 Office Assistant IL/FR (Nancy Roedel)	0.50 28,605	85.00%	15.00%	24,314	4,291
228 Additional Personnel	-	0.00%	0.00%	-	-
229 Total Department 215 Salaries	\$ 205,266			\$ 174,476	\$ 30,790
230			Percentage: 85.00%	15.00%	

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 216: Code Enforcement Salaries Allocation Factor

Employees in Department 216	Fiscal Year 2020 Budgeted Base Salary Allocation	Allocation Percentages		Allocation Amounts	
		Building Division [*]	Other Division(s) / Department(s)	Building Division	Other Division(s) / Department(s)
231 Code Compliance Officer I (John Moriarty)	1.00 \$ 58,051	100.00%	0.00%	\$ 58,051	\$ -
232 Code Compliance Officer I (Julien Felix)	1.00 45,746	100.00%	0.00%	45,746	-
233 Parking / Code Enforcement Specialist (Carla Marcote)	0.76 44,641	100.00%	0.00%	44,641	-
234 Additional Personnel	-	0.00%	0.00%	-	-
235 Total Department 216 Salaries	\$ 148,438			\$ 148,438	\$ -
236			Percentage: 100.00%	0.00%	

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Table 7

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Allocation Factors - Revenues and Expenditures

Planning, Zoning and Building Department Salaries Allocation Factor

Description	Allocated Salaries	
	Building Division	Other Division(s) / Department(s)
237 Planning and Zoning - 211	\$ 197,087	\$ 153,605
238 Permit Issuance - 212	575,069	39,677
239 Inspection and Compliance - 213	646,958	12,405
240 Landmarks Preservation - 214	40,187	28,943
241 Totals	\$ 1,459,301	\$ 234,630
242 Percentage:	86.15%	13.85%

Planning, Zoning and Building Department Operations and Maintenance Expenses Allocation Factor

PZ&B Department	Allocated O&M Expenditures	
	Building Division	Other Division(s) / Department(s)
243 Planning and Zoning - 211	\$ 368,491	\$ 442,099
244 Permit Issuance - 212	1,156,205	68,944
245 Inspection and Compliance - 213	1,474,183	20,000
246 Landmarks Preservation - 214	83,821	94,253
247 Totals	\$ 3,082,700	\$ 625,296
248 Percentage:	83.14%	16.86%

Patrol Services - Law Enforcement - Department 428 Allocation Factor

249 Number of Shifts Performing Building Division - Related Activities (e.g., on weekends and holidays)	4
250 Total Number of Shifts in Department	4
251 Number of Days in Year That Are Holidays and Weekends	114
252 Non-Occupied Time	146
253 Total Days in Year	365
254 Percent of Time on Shift Performing Building Division - Related Activities	10.0%
255 Building Division Allocation Factor (4 / 4) * (114 / 365) * 10.0%	7.12%

Police Administration - Department 421 Allocation Factor

Police Department (All Police Departments Except Police Administration - Department 421)	Allocated Salaries	
	Building Division	Other Division(s) / Department(s)
256 Organized Crime / Vice / Narcotics (OCVAN) - 422	\$ -	\$ 340,721
257 Records Information Systems Unit - 423	-	99,113
258 Training and Community Relations Unit (TCR) - 424	-	188,469
259 Communications Unit - 425	-	894,148
260 Crime Scene / Evidence Unit - 426	-	137,946
261 Patrol - 428	322,361	4,203,092
262 Criminal Investigation Unit - 429	-	668,499
263 Parking Control Unit - 430	49,835	282,398
264 Code Enforcement - 216	151,407	-
265 Totals	\$ 523,603	\$ 6,814,387
266 Percentage:	7.14%	92.86%

Fire Administration - Department 411 Allocation Factor

Description	Allocated Salaries	
	Building Division	Other Division(s) / Department(s)
267 Operations - 417	\$ -	\$ 6,103,401
268 Training - 418	-	113,904
269 Ocean Rescue - 419	-	411,672
270 Fire Prevention - 215	174,476	30,790
271 Totals	\$ 174,476	\$ 6,659,767
272 Percentage:	2.55%	97.45%

Public Works Administration - Department 511 Allocation Factor

Public Works Department (All Public Works Departments Except Public Works Administrative Management - Department 511)	Allocated Salaries	
	Building Division	Other Division(s) / Department(s)

Table 7

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Allocation Factors - Revenues and Expenditures

273	Street Repair and Maintenance - 521	\$	-	\$	65,562
274	Traffic Control - 523		-		52,011
275	Street Lighting - 524		-		48,095
276	Storm Sewer Maintenance - 531		-		391,464
277	Sanitary Sewer Maintenance - 532		-		808,888
278	Sanitary Sewerage Treatment - 533		-		-
279	Residential Collection - 541		-		510,718
280	Commercial Collection - 542		-		366,202
281	Refuse Disposal - 543		-		-
282	Yard Trash Collection - 544		-		951,313
283	Recycling - 545		-		193,420
284	Beach Cleaning - 546		-		-
285	Landscape Maintenance - 551		-		258,215
286	Facility Maintenance - 554		6,896		175,823
287	Meter Maintenance and Collection - 558		-		-
288	General Engineering Services - 561		76,385		305,538
289	Right of Way Inspections - 565		29,272		29,272
290	Equipment Operation and Maintenance - 571		48,637		271,525
291	Coastal Management - 581		-		-
292	Totals	\$	161,189	\$	4,428,046
293	Percentage:		3.51%		96.49%

Debt Service Allocation Factor

Description	Fiscal Year 2020 Amount
294 Total Series 2010A Bonds Principal Amount	\$ 57,035,000
295 Portion Related to Town Hall	10,000,000
296 Percentage Related to Town Hall	17.53%
297 Annual Debt Service for Series 2010A Bonds	\$ 2,929,375
298 Percentage Related to Town Hall	17.53%
299 Annual Debt Service for Series 2010A Bonds Related to Town Hall	513,519.44
300 PZB Square Footage of Town Hall - Basic Space	7,274.00
301 Building Division Square Footage - Basic Space	6,266.46
302 Total Square Footage of Town Hall - Basic Space	18,899.00
303 Building Division Allocation of Town Hall Square Footage	33.16%
304 Debt Service for Town Hall Allocable to Building Division	\$ 170,271
305 Total Transfer To Debt Service (205) Expenditure	7,285,309
306 Percentage of Total Transfer To Debt Service (205) Expenditure Allocable to PZB	2.34%

Risk / Insurance - Workers Compensation, Liability, Property Allocation Factor

Description	Fiscal Year 2020 Premium	Allocation Basis	Allocated Insurance	
			Building Division	Other Division(s) / Department(s)
307 PZ&B Workers' Compensation - Clerical	\$ 1,085	PZB Salaries	\$ 935	\$ 150
308 PZ&B Workers' Compensation - Municipal NOC (inspectors)	33,019	PZB Salaries	28,445	4,574
309 Town Hall Property Insurance	47,772	Town Hall SF	18,665	29,107
310 Town Hall Flood Premium	4,265	Town Hall SF	1,666	2,599
311 Town-Wide Automobile Liability Premium (PZ&B Utilizes 7 Vehicles Out of 190 Vehicle Fleet)	1,315	PZB Salaries	1,133	182
312 Town-Wide Automobile Physical Damage Premium (PZ&B Utilizes 7 Vehicles Out of 190 Vehicle Fleet)	463	PZB Salaries	399	64
313 Total Costs Allocated to Building Division			\$ 51,244	
314 Total Risk Funding Expenditure - Fiscal Year 2020			\$ 1,948,339	
315		Percentage:	2.63%	97.37%

Retiree Health Funding (Department 621) Allocation Factor

Description	Fiscal Year 2020 Amount	
316 Allocation to Planning, Zoning and Building	\$ 34,122 [*]	Planning
317 Allocation to Building Division	86.15%	permitting
318 Total Service Costs Allocable to Building Division	\$ 29,396	inspection
319 Total Retiree Health Funding	\$ 480,013	landmark
320 Percentage of Retiree Health Funding Allocable to Building Division	6.12%	fire prevention
		code

[*] Based on number of active employees per department, shown as follows. Allocation amount is actuarially-determined based on current employees and retirees.

Table 7

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation Factors - Revenues and Expenditures

	Number of Employees	% of Total	Allocation of Retiree Health
321 Department			\$ 480,013
322 Town Manager	7.00	1.93%	9,276
323 Information Systems	8.00	2.21%	10,601
324 Human Resources	3.77	1.04%	4,996
325 Finance	14.69	4.06%	19,466
326 Planning, Zoning, and Building	25.75	7.11%	34,122
327 Fire-Rescue	81.40	22.47%	107,865
328 Police	102.20	28.21%	135,428
329 Public Works	80.85	22.32%	107,136
330 Coastal Fund	1.00	0.28%	1,325
331 Recreation Enterprise Fund	32.04	8.84%	42,457
332 Underground Utility Fund	1.00	0.28%	1,325
333 Risk Fund	1.63	0.45%	2,160
334 Health Fund	0.92	0.25%	1,219
335 OPEB Trust	0.83	0.23%	1,100
336 Retirement Fund	1.16	0.32%	1,537
337 Total	362.24	100.00%	480,013

	Total Dept 213 Employees	Inspectors	Other Dept 213 Personnel
338 Allocation of Inspectors for Department 213	8.3	4.5	3.8
339 Percentage		54.22%	45.78%

	Total PZB Employees	Inspectors	Other Dept Personnel
340 Allocation of Inspectors for PZB Department	25.75	4.5	21.25
341 Percentage		17.48%	82.52%

	Fiscal Year 2020/2024 5 Year CIP	Allocation Basis	Building Division	Other Division(s) / Department(s)
342 Capital Improvement Projects	\$ 5,000,000	Direct Other	\$ -	\$ 5,000,000
343 Utility Underground	5,445,000	Direct Other	-	5,445,000
344 Drainage System	5,340,000	Direct Other	-	5,340,000
345 Sanitary Sewer System				
346 Town Buildings				
347 Public Works Facility	670,000	PWFacility	3,174	666,826
348 Police Facility	510,000	Direct Other	-	510,000
349 Royal Poinciana Way Median	200,000	Direct Other	-	200,000
350 Phipps Ocean Park Lifeguard Building	150,000	Direct Other	-	150,000
351 Central Fire Station	410,000	Centralfire	7,943	402,057
352 North & South Fire Stations	1,130,000	Direct Other	-	1,130,000
353 Town Hall - Paint and Window Seal	880,000	Town Hall SF	343,832	536,168
354 6th Street	75,000	PWFacility	355	74,645
355 Landfill - Skees Rd	110,000	Direct Other	-	110,000
Solid Waste / Vegetation Disposal	63,000	Direct Other	-	63,000
Mast Arms	2,000,000	Direct Other	-	2,000,000
356	\$ 21,983,000		\$ 355,304	\$ 21,627,696
357 Percentage			1.62%	98.38%

Table 7A

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation Factors - Inspection Cost

Line No.	Description	Allocation Basis	Allocation Percentages	
			Inspection Cost	Other Division(s) / Department(s)
1	Direct - Building Department	Direct Building	100.00%	0.00%
2	Direct - Other Department(s)	Direct Other	0.00%	100.00%
3	Direct - Inspection	Inspection	100.00%	0.00%
4	Equal	Equal	50.00%	50.00%
5	Total General Fund Budgeted Operating Expenditures	TotOpExp	25.06%	74.94%
6	Renovated Town Hall Square Feet	Town Hall SF	22.48%	77.52%
7	Facility Maintenance - Buildings	Facility Maintenance	9.22%	90.78%
8	Facility Maintenance - All Assets	Facility Maint Assets	3.69%	96.31%
9	Salaries	Salaries	27.17%	72.83%
10	Human Resources and Information Systems Salaries	HRIS Salaries	5.95%	94.05%
11	Number of Employees	Employees	13.24%	86.76%
12	Information Systems - Salaries	MISSalaries	2.89%	97.11%
13	Information Systems - Assets (15% Allocable to PZB)	MISAssets	4.35%	95.65%
14	Department 211: Planning and Zoning	Dept 211 Salaries	0.00%	100.00%
15	Department 212: Permit Issuance	Dept 212 Salaries	19.17%	80.83%
16	Department 213: Inspection and Compliance	Dept 213 Salaries	56.54%	43.46%
17	Department 214: Landmarks Preservation	Dept 214 Salaries	0.00%	100.00%
18	Department 215: Fire Prevention	Dept 215 Salaries	29.57%	70.43%
19	Department 216: Code Enforcement	Dept 216 Salaries	0.00%	100.00%
20	Planning, Zoning and Building Departments Salaries	PZB Salaries	28.97%	71.03%
	Planning, Zoning and Building Departments Operations and			
21	Maintenance Expenses - Inspection Cost	PZB O&M	34.23%	65.77%
22	General Fund Revenue (Derived in Table 2)	Revenue	8.90%	91.10%
23	Financial Management	FinMgmt	12.53%	87.47%
24	Purchasing (Derived in Table 4A)	Purchasing	12.81%	87.19%
25	Patrol Services - Law Enforcement - Department 428	Patrol	0.00%	100.00%
26	Police Administrative Management - Department 421	PoliceAdmin	28.92%	71.08%
27	Police Facility	PoliceFacility	28.21%	71.79%
28	Fire Administration - Department 411	FireAdmin	29.57%	70.43%
29	Central Fire Station	CentralFire	0.67%	99.33%
30	Public Works Administrative Management - Department 511	PWAdmin	14.78%	85.22%
	Equipment Operations / Maintenance - Physical Environment			
31	Other - Department 571 (Derived in Table 4C)	Equip O&M	15.19%	84.81%
	Equipment Operations / Maintenance - Physical Environment			
32	Other - Department 571 (Allocable to Inspectors)	Equip O&M(Inspect)	2.65%	97.35%
33	Debt Service	DebtService	0.79%	99.21%
34	Right of Way Permit Revenue	Right of Way Permit	50.00%	50.00%
35	Right of Way - Department 565	Right of Way Dept	50.00%	50.00%
36	General Engineering - Department 561	GenEngineering	10.00%	90.00%
37	Risk / Insurance - W / C, Liability, Property	Insurance	26.39%	73.61%
38	Retirees	Retirees	17.48%	82.52%
39	Consultant, Landmarks Preservation - Department 214	LandmarksConsult	25.00%	75.00%
40	Emergency Management - Department 710	EmergMgmt	20.00%	80.00%
41	Advertising - Department 211	211Adv	15.00%	85.00%
42	Parking Control Unit - Department 430	ParkingControl	7.00%	93.00%
43	Public Works Facility	PWFacility	0.00%	100.00%
44	Old Purchasing Facility	OldPurch	10.07%	89.93%
45	Allocation of Inspectors for Department 213	Inspect213	55.28%	44.72%
46	Allocation of Inspectors for PZB Department	InspectPZB	17.48%	82.52%
47	Not Applicable	N/A	0.00%	0.00%

DERIVATION OF CERTAIN ALLOCATION FACTORS:

Total General Fund Budgeted Operating Expenditures Allocation Factor

Department	Total General Fund Budgeted Operating Expenditures	Allocation Basis	Allocated O&M Expenditures	
			Inspection Cost	Other Division(s) / Department(s)
48	All Departments	\$ 6,912,614	Calculated \$ 1,732,064	\$ 5,180,550
49			Percentage: 25.06%	74.94%

Renovated Town Hall Square Feet Allocation Factor

Related Town Hall Square Feet Allocation Factors			Allocated Number of Square Feet	
Description	Number of Square Feet Occupied	Allocation Basis	Inspection Cost	Other Division(s) / Department(s)
<u>Basic Space</u>				
50 Council Chambers and Mayor's Office	2,891	Salaries	785	2,106
51 Town Manager	2,530	Salaries	687	1,843
52 Human Resources	1,439	Employees	191	1,248
53 Town Clerk's Department	953	FinMgmt	119	834
54 Information Systems	1,432	MISSalaries	41	1,391
55 Risk Management	136	Insurance	36	100
56 Finance Department	2,244	FinMgmt	281	1,963
57 Planning, Zoning and Building Department	7,274	PZB Salaries	2,107	5,167

Table 7A
Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation Factors - Inspection Cost

58	Fire Department	-	Direct Other	-	-
59	Total Basic Space	18,899		4,248	14,651
60	All Other / Common Space	5,277	All Basic Space Departments	1,186	4,091
61	Total Town Hall Square Feet (Gross)	24,176		5,434	18,742
62			Percentage:	22.48%	77.52%

Facility Maintenance Allocation Factor

Description	Number of Square Feet	Allocation Basis	Allocated Number of Square Feet	
			Inspection Cost	Other Division(s) / Department(s)
63 Town Hall	24,176	Previously Calculated	5,434	18,742
64 Public Works Facility Including Common Areas (180 square feet exclusively dedicated to PZ&B; 3,000 square feet of common area; 75% of PZ&B space allocated to Building Division based on Chuck Langley's salary allocation)	41,000	PWFacility	-	41,000
65 Old Purchasing Building (2,000 square feet dedicated to PZ&B allocated based on PZ&B Operations and Maintenance Expenses)	6,800	OldPurch	685	6,115
66 Police Facility	27,388	PoliceFacility	7,727	19,661
67 Fire Station #1 - Central	21,937	CentralFire	148	21,789
68 Fire Station #2 - North	11,136	Direct Other	-	11,136
69 Fire Station #3 - South	12,667	Direct Other	-	12,667
70 Par 3 Clubhouse	6,645	Direct Other	-	6,645
71 Total Basic Space	151,749		13,994	137,755
72 Percentage:			9.22%	90.78%
73 Adjustment for Facilities Maintenance on Recreation Facilities		60%	-5.53%	5.53%
74 Adjusted Facility Maintenance Percentage			3.69%	96.31%

Police Facility Allocation Factor

Description	Number of Square Feet	Allocation Basis	Allocated Number of Square Feet	
			Inspection Cost	Other Division(s) / Department(s)
75 Police Department	26,722	PoliceAdmin	7,727	18,995
76 Code Enforcement (666 square feet exclusively dedicated to Code Enforcement personnel)	666	Dept 216 Salaries	-	666
77 Total Basic Space	27,388		7,727	19,661
78 Percentage:			28.21%	71.79%

Central Fire Station Allocation Factor

Description	Number of Square Feet	Allocation Basis	Allocated Number of Square Feet	
			Inspection Cost	Other Division(s) / Department(s)
79 Fire Department	21,437	Direct Other	-	21,437
80 Fire Prevention Personnel (500 square feet exclusively dedicated to Fire Prevention)	500	Dept 215 Salaries	148	352
81 Total Basic Space	21,937		148	21,789
82 Percentage:			0.67%	99.33%

Salaries Allocation Factor

Department	Fiscal Year 2020 Budgeted Regular Salaries / Wages	Allocation Basis	Allocated Regular Salaries / Wages	
			Inspection Cost	Other Division(s) / Department Cost
83 Administrative Management - 121	\$ 59,869	Direct Other	\$ -	\$ 59,869
84 Human Resources - 123	33,601	InspectPZB	5,872	27,729
85 Information Systems - 125	80,278	MISSalaries	2,322	77,956
86 Records Management - Town Clerk - 131	12,581	FinMgmt	1,577	11,004
87 Financial Management - 141	45,413	FinMgmt	5,691	39,722
88 Purchasing - 144	63,740	Direct Other	-	63,740
89 Planning and Zoning - 211	201,029	Direct Other	-	201,029
90 Permit Issuance - 212	594,228	Dept 212 Salaries	113,930	480,298
91 Inspection and Compliance - 213	663,493	Dept 213 Salaries	375,149	288,344
92 Landmarks Preservation - 214	40,991	Direct Other	-	40,991
93 Fire Prevention - 215	177,966	Dept 215 Salaries	52,621	125,344
94 Code Enforcement - 216	152,427	Inspection	152,427	-

Table 7A

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation Factors - Inspection Cost

95	Recreation Administration - 311	-	Direct Other	-	-
96	Tennis - 312	-	Direct Other	-	-
97	Recreation Center - 313	-	Direct Other	-	-
98	Fire Administration - 411	8,338	Inspection	8,338	-
99	Operations - 417	-	Direct Other	-	-
100	Training - 418	-	Direct Other	-	-
101	Ocean Rescue - 419	-	Direct Other	-	-
102	Administrative Management - 421	45,541	Direct Other	-	45,541
103	Organized Crime / Vice / Narcotics (OCVAN) - 422	-	Direct Other	-	-
104	Records Information Systems Unit - 423	-	Direct Other	-	-
105	Training and Community Relations Unit (TCR) - 424	-	Direct Other	-	-
106	Communications Unit - 425	-	Direct Other	-	-
107	Crime Scene / Evidence Unit - 426	-	Direct Other	-	-
108	Patrol - 428	327,810	Direct Other	-	327,810
109	Criminal Investigation Unit - 429	-	Direct Other	-	-
110	Parking Control Unit - 430	50,753	Direct Other	-	50,753
111	Administrative Management - 511	22,008	PWAdmin	3,252	18,756
112	Street Repair and Maintenance - 521	-	Direct Other	-	-
113	Traffic Control - 523	-	Direct Other	-	-
114	Street Lighting - 524	-	Direct Other	-	-
115	Storm Sewer Maintenance - 531	-	Direct Other	-	-
116	Sanitary Sewer Maintenance - 532	-	Direct Other	-	-
117	Residential Collection - 541	-	Direct Other	-	-
118	Commercial Collection - 542	-	Direct Other	-	-
119	Yard Trash Collection - 544	-	Direct Other	-	-
120	Recycling - 545	-	Direct Other	-	-
121	Beach Cleaning - 546	-	Direct Other	-	-
122	Landscape Maintenance - 551	-	Direct Other	-	-
123	Facility Maintenance - 554	7,242	Facility Maint Assets	267	6,975
124	Meter Maintenance and Collection - 558	-	Direct Other	-	-
125	General Engineering Services - 561	76,385	GenEngineering	7,638	68,746
126	Right of Way Inspections - 565	29,784	Right of Way Dept	14,892	14,892
127	Equipment Operation and Maintenance - 571	50,016	Equip O&M(Inspect)	1,328	48,688
128	Coastal Management - 581	-	Direct Other	-	-
129	Total Regular Salaries / Wages	<u>\$ 2,743,493</u>		<u>\$ 745,305</u>	<u>\$ 1,998,188</u>
130			Percentage:	<u>27.17%</u>	<u>72.83%</u>

Human Resources and Information Systems Salaries Allocation Factor

Department	Fiscal Year 2020 Budgeted Regular Salaries / Wages	Allocation Basis	Allocated Regular Salaries / Wages	
			Inspection Cost	Other Division(s) / Department(s)
131	Human Resources - 123	Employees	\$ 4,448	\$ 29,153
132	Information Systems - 125	MISSalaries	2,322	77,956
133	Total Regular Salaries / Wages		<u>\$ 6,770</u>	<u>\$ 107,109</u>
134		Percentage:	<u>5.95%</u>	<u>94.05%</u>

Financial Management Allocation Factor (Department 141)

Description	Total General Fund Budgeted Operating Revenues / Expenditures	Allocation Basis	Allocated Revenues / Expenditures	
			Inspection Cost	Other Division(s) / Department(s)
135	General Fund Revenues	Calculated	\$ 6,500	\$ 85,139,825
136		Percentage:	0.01%	99.99%
137	Relationship Assumed	50.00%	0.00%	50.00%
138	General Fund Operating Expenses	Calculated	\$ 1,732,064	\$ 5,180,550
139		Percentage:	25.06%	74.94%
140	Relationship Assumed	50.00%	12.53%	37.47%
141	Total Financial Management Allocator		<u>12.53%</u>	<u>87.47%</u>

Employees Allocation Factor

Department	Number of Employees Per FY 2020 Budget	Allocation Basis	Allocated Regular Salaries / Wages	
			Inspection Cost	Other Division(s) / Department(s)
142	Administrative Management - 121	Direct Other	-	0.47
143	Human Resources - 123	Direct Other	-	0.38
144	Information Systems - 125	Direct Other	-	0.88
145	Records Management - Town Clerk - 131	Direct Other	-	0.19
146	Financial Management - 141	Direct Other	-	0.59
147	Purchasing - 144	Direct Other	-	0.90
148	Planning and Zoning - 211	Direct Other	-	1.94

Table 7A

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Allocation Factors - Inspection Cost

149	Permit Issuance - 212	7.34	Direct Other	-	7.34
150	Inspection and Compliance - 213	8.14	Inspect213	4.50	3.64
151	Landmarks Preservation - 214	0.52	Direct Other	-	0.52
152	Fire Prevention - 215	2.13	Direct Other	-	2.13
153	Code Enforcement - 216	2.75	Direct Other	-	2.75
154	Recreation Administration - 311	-	Direct Other	-	-
155	Tennis - 312	-	Direct Other	-	-
156	Recreation Center - 313	-	Direct Other	-	-
157	Fire Administration - 411	0.08	Direct Other	-	0.08
158	Operations - 417	-	Direct Other	-	-
159	Training - 418	-	Direct Other	-	-
160	Ocean Rescue - 419	-	Direct Other	-	-
161	Administrative Management - 421	0.43	Direct Other	-	0.43
162	Organized Crime / Vice / Narcotics (OCVAN) - 422	-	Direct Other	-	-
163	Records Information Systems Unit - 423	-	Direct Other	-	-
164	Training and Community Relations Unit (TCR) - 424	-	Direct Other	-	-
165	Communications Unit - 425	-	Direct Other	-	-
166	Crime Scene / Evidence Unit - 426	-	Direct Other	-	-
167	Patrol - 428	3.96	Direct Other	-	3.96
168	Criminal Investigation Unit - 429	-	Direct Other	-	-
169	Parking Control Unit - 430	1.09	Direct Other	-	1.09
170	Administrative Management - 511	0.25	Direct Other	-	0.25
171	Street Repair and Maintenance - 521	-	Direct Other	-	-
172	Traffic Control - 523	-	Direct Other	-	-
173	Street Lighting - 524	-	Direct Other	-	-
174	Storm Sewer Maintenance - 531	-	Direct Other	-	-
175	Sanitary Sewer Maintenance - 532	-	Direct Other	-	-
176	Residential Collection - 541	-	Direct Other	-	-
177	Commercial Collection - 542	-	Direct Other	-	-
178	Yard Trash Collection - 544	-	Direct Other	-	-
179	Recycling - 545	-	Direct Other	-	-
180	Beach Cleaning - 546	-	Direct Other	-	-
181	Landscape Maintenance - 551	-	Direct Other	-	-
182	Facility Maintenance - 554	0.10	Direct Other	-	0.10
183	Meter Maintenance and Collection - 558	-	Direct Other	-	-
184	General Engineering Services - 561	0.60	Direct Other	-	0.60
185	Right of Way Inspections - 565	0.50	Direct Other	-	0.50
186	Equipment Operation and Maintenance - 571	0.77	Direct Other	-	0.77
187	Coastal Management - 581	-	Direct Other	-	-
188	Total Employees	34.01		4.50	29.51
189			Percentage:	13.24%	86.76%

Information Systems Salaries

Description	Fiscal Year 2020 Amount	Inspection Cost Allocable Percentage	Allocable Amount
190 IT Salaries	\$ 58,078	1.40%	\$ 812
191 Eden	26,100	5.24%	1,368
192 CUCM	480	1.40%	7
193 MS Office Annual	8,820	1.40%	123
194 Adobe Annual	1,600	1.40%	22
195 Cisco Maintenance Annual	3,600	1.40%	50
196 Depreciation	40,541	1.40%	567
197 Dell Storage	13,800	5.24%	723
198 Firewall	9,300	5.24%	488
199 Network Switches	3,120	1.40%	44
200 Bluebeam	1,600	17.48%	280
201 Carbon Black	1,200	1.40%	17
202 Civicplus	920	1.40%	13
203 Trackit	360	1.40%	5
204 ESRI-GIS	3,296	1.40%	46
205 Granicus	3,125	4.37%	137
206 Malware Protection	640	1.40%	9
207 Laserfiche	12,600	5.24%	661
208 Just FOIA	240	1.40%	3
209 NeoGov	1,774	1.40%	25
210 ScanMail	400	1.40%	6
211 Client Mgmt Suite	440	1.40%	6
212 SEP	440	1.40%	6
213 Veeam	400	1.40%	6
214 VMWare Annual	2,320	1.40%	32
215 Knowbe4	208	1.40%	3
216 Internal Circuit	8,233	5.24%	432
Total Service Costs Allocable to PZB	\$ 203,635		\$ 5,890
Percentage of Allocable to Building Division			2.89%

Department 211: Planning and Zoning Salaries Allocation Factor

Table 7A

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Allocation Factors - Inspection Cost

Description	Total Salaries	Allocation Amounts	
		Inspection Cost	Other Division(s) / Department(s)
217 Total Department 211 Salaries	\$ 350,692	\$0	\$ 350,692
218		Percentage: 0.00%	100.00%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 212: Permit Issuance Salaries Allocation Factor

Description	Total Salaries	Allocation Amounts	
		Inspection Cost	Other Division(s) / Department(s)
219 Total Department 212 Salaries	\$ 614,746	\$117,864	\$ 496,882
220		Percentage: 19.17%	80.83%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 213: Inspection and Compliance Salaries Allocation Factor

Description	Total Salaries	Allocation Amounts	
		Inspection Cost	Other Division(s) / Department(s)
221 Total Department 213 Salaries	\$ 659,362	\$372,813	\$ 286,549
222		Percentage: 56.54%	43.46%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 214: Landmarks Preservation Salaries Allocation Factor

Employees in Department 214	Total Salaries	Allocation Amounts	
		Inspection Cost	Other Division(s) / Department(s)
223 Total Department 214 Salaries	\$ 69,130	\$0	\$ 69,130
224		Percentage: 0.00%	100.00%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 215: Fire Prevention Salaries Allocation Factor

Employees in Department 215	Fiscal Year 2020 Budgeted Base Salary Allocation	Allocation Percentages		Allocation Amounts	
		Inspection Cost [*]	Other Division(s) / Department(s)	Inspection Cost	Other Division(s) / Department(s)
225 Fire Marshal (Martin DeLoach)	1.00 \$ 89,468	0.00%	100.00%	\$ -	\$ 89,468
226 Fire Inspector (Michael Curcio)	1.00 60,693	85.00%	15.00%	51,589	9,104
227 Office Assistant II/FR (Nancy Roedel)	0.50 24,314	0.00%	100.00%	-	24,314
228 Additional Personnel	-	0.00%	0.00%	-	-
229 Total Department 215 Salaries	\$ 174,476			\$ 51,589	\$ 122,886
230				Percentage: 29.57%	70.43%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 216: Code Enforcement Salaries Allocation Factor

Employees in Department 216	Fiscal Year 2020 Budgeted Base Salary Allocation	Allocation Percentages		Allocation Amounts	
		Inspection Cost [*]	Other Division(s) / Department(s)	Inspection Cost	Other Division(s) / Department(s)
231 Code Compliance Officer I (John Moriarty)	1.00 \$ 58,051	0.00%	100.00%	\$ -	\$ 58,051
232 Code Compliance Officer I (Julien Felix)	1.00 45,746	0.00%	100.00%	-	45,746
233 Parking / Code Enforcement Specialist (Carla Marcote)	0.76 44,641	0.00%	100.00%	-	44,641
234 Additional Personnel	-	0.00%	0.00%	-	-
235 Total Department 216 Salaries	\$ 148,438			\$ -	\$ 148,438
236				Percentage: 0.00%	100.00%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Table 7A

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Allocation Factors - Inspection Cost

Planning, Zoning and Building Department Salaries Allocation Factor

Description	Allocated Salaries	
	Inspection Cost	Other Division(s) / Department(s)
237 Planning and Zoning - 211	\$ -	\$ 350,692
238 Permit Issuance - 212	117,864	496,882
239 Inspection and Compliance - 213	372,813	286,549
240 Landmarks Preservation - 214	-	69,130
241 Totals	\$ 490,677	\$ 1,203,254
242 Percentage:	28.97%	71.03%

Planning, Zoning and Building Department Operations and Maintenance Expenses Allocation Factor

PZ&B Department	Allocated O&M Expenditures	
	Inspection Cost	Other Division(s) / Department(s)
243 Planning and Zoning - 211	\$ -	\$ 368,491
244 Permit Issuance - 212	221,677	934,527
245 Inspection and Compliance - 213	833,525	640,658
246 Landmarks Preservation - 214	-	83,821
247 Totals	\$ 1,055,202	\$ 2,027,498
248 Percentage:	34.23%	65.77%

Patrol Services - Law Enforcement - Department 428 Allocation Factor

249 Number of Shifts Performing Building Division - Related Activities (e.g., on weekends and holidays)	4
250 Total Number of Shifts in Department	4
251 Number of Days in Year That Are Holidays and Weekends	114
252 Total Days in Year	365
253 Percent of Time on Shift Performing Inspection - Related	0.0%
254 Building Division Allocation Factor (4 / 4) * (114 / 365) * 0.0%	0.00%

Police Administration - Department 421 Allocation Factor

Police Department (All Police Departments Except Police Administration - Department 421)	Allocated Salaries	
	Inspection Cost	Other Division(s) / Department(s)
255 Organized Crime / Vice / Narcotics (OCVAN) - 422	\$ -	\$ -
256 Records Information Systems Unit - 423	-	-
257 Training and Community Relations Unit (TCR) - 424	-	-
258 Communications Unit - 425	-	-
259 Crime Scene / Evidence Unit - 426	-	-
260 Patrol - 428	-	322,361
261 Criminal Investigation Unit - 429	-	-
262 Parking Control Unit - 430	-	49,835
263 Code Enforcement - 216	151,407	-
264 Totals	\$ 151,407	\$ 372,196
265 Percentage:	28.92%	71.08%

Fire Administration - Department 411 Allocation Factor

Description	Allocated Salaries	
	Inspection Cost	Other Division(s) / Department(s)
266 Operations - 417	\$ -	\$ -
267 Training - 418	-	-
268 Ocean Rescue - 419	-	-
269 Fire Prevention - 215	51,589	122,886
270 Totals	\$ 51,589	\$ 122,886
271 Percentage:	29.57%	70.43%

Public Works Administration - Department 511 Allocation Factor

Public Works Department (All Public Works Departments Except Public Works Administrative Management - Department 511)	Allocated Salaries	
	Inspection Cost	Other Division(s) / Department(s)
272 Street Repair and Maintenance - 521	\$ -	\$ -
273 Traffic Control - 523	-	-

Table 7A

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Allocation Factors - Inspection Cost

274	Street Lighting - 524	-	-
275	Storm Sewer Maintenance - 531	-	-
276	Sanitary Sewer Maintenance - 532	-	-
277	Sanitary Sewerage Treatment - 533	-	-
278	Residential Collection - 541	-	-
279	Commercial Collection - 542	-	-
280	Refuse Disposal - 543	-	-
281	Yard Trash Collection - 544	-	-
282	Recycling - 545	-	-
283	Beach Cleaning - 546	-	-
284	Landscape Maintenance - 551	-	-
285	Facility Maintenance - 554	255	6,641
286	Meter Maintenance and Collection - 558	-	-
287	General Engineering Services - 561	7,638	68,746
288	Right of Way Inspections - 565	14,636	14,636
289	Equipment Operation and Maintenance - 571	1,291	47,346
290	Coastal Management - 581	-	-
291	Totals	\$ 23,820	\$ 137,369
292	Percentage:	14.78%	85.22%

Debt Service Allocation Factor

Description	Fiscal Year 2020 Amount
293 Total Series 2010A Bonds Principal Amount	\$ 57,035,000
294 Portion Related to Town Hall	10,000,000
295 Percentage Related to Town Hall	17.53%
296 Annual Debt Service for Series 2010A Bonds	\$ 2,929,375
297 Percentage Related to Town Hall	17.53%
298 Annual Debt Service for Series 2010A Bonds Related to Town Hall	513,519.44
299 PZB Square Footage of Town Hall - Basic Space	7,274.00
300 Building Division Square Footage - Basic Space	2,107.04
301 Total Square Footage of Town Hall - Basic Space	18,899.00
302 Building Division Allocation of Town Hall Square Footage	11.15%
303 Debt Service for Town Hall Allocable to Building Division	\$ 57,252
304 Total Transfer To Debt Service (205) Expenditure	7,285,309
305 Percentage of Total Transfer To Debt Service (205) Expenditure Allocable to PZB	0.79%

Risk / Insurance - Workers Compensation, Liability, Property Allocation Factor

Description	Fiscal Year 2020 Premium	Allocation Basis	Allocated Insurance	
			Inspection Cost	Other Division(s) / Department(s)
306 PZ&B Workers' Compensation - Clerical	\$ 935	PZB Salaries	\$ 271	\$ 664
307 PZ&B Workers' Compensation - Municipal NOC (inspectors)	28,445	PZB Salaries	8,240	20,206
308 Town Hall Property Insurance	18,665	Town Hall SF	4,196	14,470
309 Town Hall Flood Premium	1,666	Town Hall SF	375	1,292
310 Town-Wide Automobile Liability Premium (PZ&B Utilizes 7 Vehicles Out of 190 Vehicle Fleet)	1,133	PZB Salaries	328	805
311 Town-Wide Automobile Physical Damage Premium (PZ&B Utilizes 7 Vehicles Out of 190 Vehicle Fleet)	399	PZB Salaries	116	283
312 Total Costs Allocated to Building Division			\$ 13,524	
313 Total Risk Funding Expenditure - Fiscal Year 2020			\$ 51,244	
314		Percentage:	26.39%	73.61%

Retiree Health Funding (Department 621) Allocation Factor

Description	Fiscal Year 2020 Amount
315 Allocation to Planning, Zoning and Building	\$ 5,137 [*]
316 Total Retiree Health Funding	\$ 29,396
317 Percentage of Retiree Health Funding Allocable to Building Division	17.48%

[*] Based on number of active employees per department, shown as follows. Allocation amount is actuarially-determined based on current employees and retirees.

Department	Number of Employees	% of Total	Allocation of Retiree Health
318			\$ 29,396

Table 7A

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation Factors - Inspection Cost

319	Town Manager	0.00	0.00%	-
320	Information Systems	0.00	0.00%	-
321	Human Resources	0.00	0.00%	-
322	Finance	0.00	0.00%	-
323	Planning, Zoning, and Building (Net Inspectors)	19.25	74.76%	21,975
324	Inspectors	4.50	17.48%	5,137
325	Fire-Rescue	2.00	7.77%	2,283
326	Police	0.00	0.00%	-
327	Public Works	0.00	0.00%	-
328	Coastal Fund	0.00	0.00%	-
329	Recreation Enterprise Fund	0.00	0.00%	-
330	Underground Utility Fund	0.00	0.00%	-
331	Risk Fund	0.00	0.00%	-
332	Health Fund	0.00	0.00%	-
333	OPEB Trust	0.00	0.00%	-
334	Retirement Fund	0.00	0.00%	-
335	Total	<u>25.75</u>	<u>100.00%</u>	<u>29,396</u>

		Total Dept 213 Employees	Inspectors	Other Dept 213 Personnel
336	Allocation of Inspectors for Department 213	8.14	4.5	3.64
337	Percentage		<u>55.28%</u>	<u>44.72%</u>
		Total PZB Employees	Inspectors	Other Dept Personnel
338	Allocation of Inspectors for PZB Department	25.75	4.5	21.25
339	Percentage		<u>17.48%</u>	<u>82.52%</u>

Table 7B

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation Factors - Plan Review Cost

Line No.	Description	Allocation Basis	Allocation Percentages	
			Plan Review Cost	Other Division(s) / Department(s)
1	Direct - Building Department	Direct Building	100.00%	0.00%
2	Direct - Other Department(s)	Direct Other	0.00%	100.00%
3	Direct - Inspection	Inspection	100.00%	0.00%
4	Equal	Equal	50.00%	50.00%
5	Total General Fund Budgeted Operating Expenditures	TotOpExp	8.18%	91.82%
6	Renovated Town Hall Square Feet	Town Hall SF	9.68%	90.32%
7	Facility Maintenance - Buildings	Facility Maintenance	1.78%	98.22%
8	Facility Maintenance - All Assets	Facility Maint Assets	0.71%	99.29%
9	Salaries	Salaries	15.06%	84.94%
10	Human Resources and Information Systems Salaries	HRIS Salaries	2.64%	97.36%
11	Number of Employees	Employees	5.88%	94.12%
12	Information Systems - Salaries	MIS Salaries	1.29%	98.71%
13	Information Systems - Assets (15% Allocable to PZB)	MIS Assets	1.58%	98.42%
14	Department 211: Planning and Zoning	Dept 211 Salaries	0.00%	100.00%
15	Department 212: Permit Issuance	Dept 212 Salaries	20.31%	79.69%
16	Department 213: Inspection and Compliance	Dept 213 Salaries	8.12%	91.88%
17	Department 214: Landmarks Preservation	Dept 214 Salaries	0.00%	100.00%
18	Department 215: Fire Prevention	Dept 215 Salaries	25.64%	74.36%
19	Department 216: Code Enforcement	Dept 216 Salaries	0.00%	100.00%
20	Planning, Zoning and Building Departments Salaries	PZB Salaries	10.53%	89.47%
	Planning, Zoning and Building Departments Operations and			
21	Maintenance Expenses	PZB O&M	11.50%	88.50%
22	General Fund Revenue (Derived in Table 2)	Revenue	8.90%	91.10%
23	Financial Management	FinMgmt	4.09%	95.91%
24	Purchasing (Derived in Table 4A)	Purchasing	12.81%	87.19%
25	Patrol Services - Law Enforcement - Department 428	Patrol	0.00%	100.00%
26	Police Administrative Management - Department 421	PoliceAdmin	0.00%	100.00%
27	Police Facility	PoliceFacility	0.00%	100.00%
28	Fire Administration - Department 411	FireAdmin	25.64%	74.36%
29	Central Fire Station	CentralFire	0.58%	99.42%
30	Public Works Administrative Management - Department 511	PWAdmin	14.21%	85.79%
	Equipment Operations / Maintenance - Physical Environment			
31	Other - Department 571 (Derived in Table 4C)	Equip O&M	15.19%	84.81%
	Equipment Operations / Maintenance - Physical Environment			
32	Other - Department 571 (Allocable to Plan Review)	Equip O&M(Plan)	1.18%	98.82%
33	Debt Service	DebtService	0.29%	99.71%
34	Right of Way Permit Revenue	Right of Way Permit	50.00%	50.00%
35	Right of Way - Department 565	Right of Way Dept	50.00%	50.00%
36	General Engineering - Department 561	GenEngineering	10.00%	90.00%
37	Risk / Insurance - W / C, Liability, Property	Insurance	10.20%	89.80%
38	Retirees	Retirees	7.77%	92.23%
39	Consultant, Landmarks Preservation - Department 214	LandmarksConsult	25.00%	75.00%
40	Emergency Management - Department 710	EmergMgmt	20.00%	80.00%
41	Advertising - Department 211	211Adv	15.00%	85.00%
42	Parking Control Unit - Department 430	ParkingControl	7.00%	93.00%
43	Public Works Facility	PWFacility	0.00%	100.00%
44	Old Purchasing Facility	OldPurch	3.38%	96.62%
45	Allocation of Plan Review for Department 212	Review212	14.31%	85.69%
46	Allocation of Plan Review for Department 213	Review213	5.53%	94.47%
47	Allocation of Plan Review for Department 215	Review215	23.47%	76.53%
48	Allocation of Plan Review for PZB Department	ReviewPZB	7.77%	92.23%
49	Not Applicable	N/A	0.00%	0.00%

DERIVATION OF CERTAIN ALLOCATION FACTORS:

Total General Fund Budgeted Operating Expenditures Allocation Factor

Department	Total General Fund Budgeted Operating Expenditures	Allocation Basis	Allocated O&M Expenditures	
			Plan Review Cost	Other Division(s) / Department(s)
50 All Departments	\$ 6,912,614	Calculated	\$ 565,256	\$ 6,347,358
51		Percentage:	8.18%	91.82%

Renovated Town Hall Square Feet Allocation Factor

Description	Number of Square Feet Occupied	Allocation Basis	Allocated Number of Square Feet	
			Plan Review Cost	Other Division(s) / Department(s)
52 Council Chambers and Mayor's Office	2,891	Salaries	435	2,456
53 Town Manager	2,530	Salaries	381	2,149
54 Human Resources	1,439	Employees	85	1,354
55 Town Clerk's Department	953	FinMgmt	39	914
56 Information Systems	1,432	MIS Salaries	18	1,414
57 Risk Management	136	Insurance	14	122
58 Finance Department	2,244	FinMgmt	92	2,152
59 Planning, Zoning and Building Department	7,274	PZB Salaries	766	6,508

Table 7B

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Allocation Factors - Plan Review Cost

56	Information Systems	1,432	MISSalaries	18	1,414
57	Risk Management	136	Insurance	14	122
58	Finance Department	2,244	FinMgmt	92	2,152
59	Planning, Zoning and Building Department	7,274	PZB Salaries	766	6,508
60	Fire Department	-	Direct Other	-	-
61	Total Basic Space	18,899		1,830	17,069
62	All Other / Common Space	5,277	All Basic Space Departments	511	4,766
63	Total Town Hall Square Feet (Gross)	24,176		2,341	21,835
64			Percentage:	9.68%	90.32%

Facility Maintenance Allocation Factor

Description	Number of Square Feet	Allocation Basis	Allocated Number of Square Feet	
			Plan Review Cost	Other Division(s) / Department(s)
65 Town Hall	24,176	Previously Calculated	2,341	21,835
66 Public Works Facility Including Common Areas (180 square feet exclusively dedicated to PZ&B; 3,000 square feet of common area; 75% of PZ&B space allocated to Building Division based on Chuck Langley's salary allocation)	41,000	PWFacility	-	41,000
67 Old Purchasing Building (2,000 square feet dedicated to PZ&B allocated based on PZ&B Operations and Maintenance Expenses)	6,800	OldPurch	230	6,570
68 Police Facility	27,388	PoliceFacility	-	27,388
69 Fire Station #1 - Central	21,937	CentralFire	128	21,809
70 Fire Station #2 - North	11,136	Direct Other	-	11,136
71 Fire Station #3 - South	12,667	Direct Other	-	12,667
72 Par 3 Clubhouse	6,645	Direct Other	-	6,645
73 Total Basic Space	151,749		2,700	149,049
74 Percentage:			1.78%	98.22%
75 Adjustment for Facilities Maintenance on Recreation Facilities		60%	-1.07%	1.07%
76 Adjusted Facility Maintenance Percentage			0.71%	99.29%

Police Facility Allocation Factor

Description	Number of Square Feet	Allocation Basis	Allocated Number of Square Feet	
			Plan Review Cost	Other Division(s) / Department(s)
77 Police Department	26,722	PoliceAdmin	-	26,722
78 Code Enforcement (666 square feet exclusively dedicated to Code Enforcement personnel)	666	Dept 216 Salaries	-	666
79 Total Basic Space	27,388		-	27,388
80 Percentage:			0.00%	100.00%

Central Fire Station Allocation Factor

Description	Number of Square Feet	Allocation Basis	Allocated Number of Square Feet	
			Plan Review Cost	Other Division(s) / Department(s)
81 Fire Department	21,437	Direct Other	-	21,437
82 Fire Prevention Personnel (500 square feet exclusively dedicated to Fire Prevention)	500	Dept 215 Salaries	128	372
83 Total Basic Space	21,937		128	21,809
84 Percentage:			0.58%	99.42%

Salaries Allocation Factor

Department	Fiscal Year 2020 Budgeted Regular Salaries / Wages	Allocation Basis	Allocated Regular Salaries / Wages	
			Plan Review Cost	Other Division(s) / Department Cost
85 Administrative Management - 121	\$ 59,869	Direct Other	\$ -	\$ 59,869
86 Human Resources - 123	33,601	ReviewPZB	2,610	30,991
87 Information Systems - 125	80,278	MISSalaries	1,032	79,246
88 Records Management - Town Clerk - 131	12,581	FinMgmt	515	12,066
89 Financial Management - 141	45,413	FinMgmt	1,858	43,555

Table 7B

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Allocation Factors - Plan Review Cost

90	Purchasing - 144	63,740	Direct Other	-	63,740
91	Planning and Zoning - 211	201,029	Direct Other	-	201,029
92	Permit Issuance - 212	594,228	Dept 212 Salaries	120,702	473,526
93	Inspection and Compliance - 213	663,493	Dept 213 Salaries	53,851	609,642
94	Landmarks Preservation - 214	40,991	Direct Other	-	40,991
95	Fire Prevention - 215	177,966	Dept 215 Salaries	45,629	132,337
96	Code Enforcement - 216	152,427	Inspection	152,427	-
97	Recreation Administration - 311	-	Direct Other	-	-
98	Tennis - 312	-	Direct Other	-	-
99	Recreation Center - 313	-	Direct Other	-	-
100	Fire Administration - 411	8,338	Inspection	8,338	-
101	Operations - 417	-	Direct Other	-	-
102	Training - 418	-	Direct Other	-	-
103	Ocean Rescue - 419	-	Direct Other	-	-
104	Administrative Management - 421	45,541	Direct Other	-	45,541
105	Organized Crime / Vice / Narcotics (OCVAN) - 422	-	Direct Other	-	-
106	Records Information Systems Unit - 423	-	Direct Other	-	-
107	Training and Community Relations Unit (TCR) - 424	-	Direct Other	-	-
108	Communications Unit - 425	-	Direct Other	-	-
109	Crime Scene / Evidence Unit - 426	-	Direct Other	-	-
110	Patrol - 428	327,810	Direct Other	-	327,810
111	Criminal Investigation Unit - 429	-	Direct Other	-	-
112	Parking Control Unit - 430	50,753	Direct Other	-	50,753
113	Administrative Management - 511	22,008	PWAdmin	3,126	18,882
114	Street Repair and Maintenance - 521	-	Direct Other	-	-
115	Traffic Control - 523	-	Direct Other	-	-
116	Street Lighting - 524	-	Direct Other	-	-
117	Storm Sewer Maintenance - 531	-	Direct Other	-	-
118	Sanitary Sewer Maintenance - 532	-	Direct Other	-	-
119	Residential Collection - 541	-	Direct Other	-	-
120	Commercial Collection - 542	-	Direct Other	-	-
121	Yard Trash Collection - 544	-	Direct Other	-	-
122	Recycling - 545	-	Direct Other	-	-
123	Beach Cleaning - 546	-	Direct Other	-	-
124	Landscape Maintenance - 551	-	Direct Other	-	-
125	Facility Maintenance - 554	7,242	Facility Maint Assets	51	7,191
126	Meter Maintenance and Collection - 558	-	Direct Other	-	-
127	General Engineering Services - 561	76,385	GenEngineering	7,638	68,746
128	Right of Way Inspections - 565	29,784	Right of Way Dept	14,892	14,892
129	Equipment Operation and Maintenance - 571	50,016	Equip O&M(Plan)	590	49,426
130	Coastal Management - 581	-	Direct Other	-	-
131	Total Regular Salaries / Wages	<u>\$ 2,743,493</u>		<u>\$ 413,261</u>	<u>\$ 2,330,233</u>
132			Percentage:	<u>15.06%</u>	<u>84.94%</u>

Human Resources and Information Systems Salaries Allocation Factor

Department	Fiscal Year 2020 Budgeted Regular Salaries / Wages	Allocation Basis	Allocated Regular Salaries / Wages	
			Plan Review Cost	Other Division(s) / Department(s)
133 Human Resources - 123	\$ 33,601	Employees	\$ 1,976	\$ 31,625
134 Information Systems - 125	80,278	MISSalaries	1,032	79,246
135 Total Regular Salaries / Wages	<u>\$ 113,879</u>		<u>\$ 3,008</u>	<u>\$ 110,872</u>
136		Percentage:	<u>2.64%</u>	<u>97.36%</u>

Financial Management Allocation Factor (Department 141)

Description	Total General Fund Budgeted Operating Revenues / Expenditures	Allocation Basis	Allocated Revenues / Expenditures	
			Plan Review Cost	Other Division(s) / Department(s)
137 General Fund Revenues	\$ 85,146,325	Calculated	\$ 6,500	\$ 85,139,825
138		Percentage:	0.01%	99.99%
139 Relationship Assumed		50.00%	0.00%	50.00%
140 General Fund Operating Expenses	\$ 6,912,614	Calculated	\$ 565,256	\$ 6,347,358
141		Percentage:	8.18%	91.82%
142 Relationship Assumed		50.00%	4.09%	45.91%
143 Total Financial Management Allocator			<u>4.09%</u>	<u>95.91%</u>

Employees Allocation Factor

Number of

Allocated Regular Salaries / Wages

Table 7B

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation Factors - Plan Review Cost

Department	Employees Per FY 2020 Budget	Allocation Basis	Plan Review Cost	Other Division(s) / Department(s)
144 Administrative Management - 121	0.47	Direct Other	-	0.47
145 Human Resources - 123	0.38	Direct Other	-	0.38
146 Information Systems - 125	0.88	Direct Other	-	0.88
147 Records Management - Town Clerk - 131	0.19	Direct Other	-	0.19
148 Financial Management - 141	0.59	Direct Other	-	0.59
149 Purchasing - 144	0.90	Direct Other	-	0.90
150 Planning and Zoning - 211	1.94	Direct Other	-	1.94
151 Permit Issuance - 212	7.34	Review212	1.05	6.29
152 Inspection and Compliance - 213	8.14	Review213	0.45	7.69
153 Landmarks Preservation - 214	0.52	Direct Other	-	0.52
154 Fire Prevention - 215	2.13	Review215	0.50	1.63
155 Code Enforcement - 216	2.75	Direct Other	-	2.75
156 Recreation Administration - 311	-	Direct Other	-	-
157 Tennis - 312	-	Direct Other	-	-
158 Recreation Center - 313	-	Direct Other	-	-
159 Fire Administration - 411	0.08	Direct Other	-	0.08
160 Operations - 417	-	Direct Other	-	-
161 Training - 418	-	Direct Other	-	-
162 Ocean Rescue - 419	-	Direct Other	-	-
163 Administrative Management - 421	0.43	Direct Other	-	0.43
164 Organized Crime / Vice / Narcotics (OCVAN) - 422	-	Direct Other	-	-
165 Records Information Systems Unit - 423	-	Direct Other	-	-
166 Training and Community Relations Unit (TCR) - 424	-	Direct Other	-	-
167 Communications Unit - 425	-	Direct Other	-	-
168 Crime Scene / Evidence Unit - 426	-	Direct Other	-	-
169 Patrol - 428	3.96	Direct Other	-	3.96
170 Criminal Investigation Unit - 429	-	Direct Other	-	-
171 Parking Control Unit - 430	1.09	Direct Other	-	1.09
172 Administrative Management - 511	0.25	Direct Other	-	0.25
173 Street Repair and Maintenance - 521	-	Direct Other	-	-
174 Traffic Control - 523	-	Direct Other	-	-
175 Street Lighting - 524	-	Direct Other	-	-
176 Storm Sewer Maintenance - 531	-	Direct Other	-	-
177 Sanitary Sewer Maintenance - 532	-	Direct Other	-	-
178 Residential Collection - 541	-	Direct Other	-	-
179 Commercial Collection - 542	-	Direct Other	-	-
180 Yard Trash Collection - 544	-	Direct Other	-	-
181 Recycling - 545	-	Direct Other	-	-
182 Beach Cleaning - 546	-	Direct Other	-	-
183 Landscape Maintenance - 551	-	Direct Other	-	-
184 Facility Maintenance - 554	0.10	Direct Other	-	0.10
185 Meter Maintenance and Collection - 558	-	Direct Other	-	-
186 General Engineering Services - 561	0.60	Direct Other	-	0.60
187 Right of Way Inspections - 565	0.50	Direct Other	-	0.50
188 Equipment Operation and Maintenance - 571	0.77	Direct Other	-	0.77
189 Coastal Management - 581	-	Direct Other	-	-
190 Total Employees	34.01		2.00	32.01
191		Percentage:	5.88%	94.12%

Information Systems Salaries

Description	Fiscal Year 2020 Amount	Plan Review Allocable Percentage	Allocable Amount
192 IT Salaries	\$ 58,078	0.62%	\$ 361
193 Eden	26,100	2.33%	608
194 CUCM	480	0.62%	3
195 MS Office Annual	8,820	0.62%	55
196 Adobe Annual	1,600	0.62%	10
197 Cisco Maintenance Annual	3,600	0.62%	22
198 Depreciation	40,541	0.62%	252
199 Dell Storage	13,800	2.33%	322
200 Firewall	9,300	2.33%	217
201 Network Switches	3,120	0.62%	19
202 Bluebeam	1,600	7.77%	124
203 Carbon Black	1,200	0.62%	7
204 Civicplus	920	0.62%	6
205 Trackit	360	0.62%	2
206 ESRI-GIS	3,296	0.62%	20
207 Granicus	3,125	1.94%	61
208 Malware Protection	640	0.62%	4
209 Laserfiche	12,600	2.33%	294
210 Just FOIA	240	0.62%	1
211 NeoGov	1,774	0.62%	11
212 ScanMail	400	0.62%	2

Table 7B

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Allocation Factors - Plan Review Cost

213	Client Mgmt Suite	440	0.62%	3
214	SEP	440	0.62%	3
215	Veeam	400	0.62%	2
216	VMWare Annual	2,320	0.62%	14
217	Knowbe4	208	0.62%	1
218	Internal Circuit	8,233	2.33%	192
Total Service Costs Allocable to PZB		\$ 203,635		\$ 2,618
Percentage of Allocable to Building Division				1.29%

Department 211: Planning and Zoning Salaries Allocation Factor

Description	Total Salaries	Allocation Amounts	
		Plan Review Cost	Other Division(s) / Department(s)
219	Total Department 211 Salaries	\$ 350,692	\$0 \$ 350,692
220		Percentage: 0.00%	100.00%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 212: Permit Issuance Salaries Allocation Factor

Description	Total Salaries	Allocation Amounts	
		Plan Review Cost	Other Division(s) / Department(s)
221	Total Department 212 Salaries	\$ 614,746	\$124,870 \$ 489,876
222		Percentage: 20.31%	79.69%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 213: Inspection and Compliance Salaries Allocation Factor

Description	Total Salaries	Allocation Amounts	
		Plan Review Cost	Other Division(s) / Department(s)
223	Total Department 213 Salaries	\$ 659,362	\$53,516 \$ 605,847
224		Percentage: 8.12%	91.88%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 214: Landmarks Preservation Salaries Allocation Factor

Employees in Department 214	Total Salaries	Allocation Amounts	
		Plan Review Cost	Other Division(s) / Department(s)
225	Total Department 214 Salaries	\$ 69,130	\$0 \$ 69,130
226		Percentage: 0.00%	100.00%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 215: Fire Prevention Salaries Allocation Factor

Employees in Department 215	Fiscal Year 2020 Building Department Salary Allocation	Allocation Percentages		Allocation Amounts	
		Plan Review Cost [*]	Other Building Department Services	Plan Review Cost	Other Building Department Services
227	Fire Marshal (Martin Deloach)	1.00 \$ 89,468	50.00%	\$ 44,734	\$ 44,734
228	Fire Inspector (Michael Curcio)	1.00 60,693	0.00%	-	60,693
229	Office Assistant II/FR (Nancy Roedel)	0.50 24,314	0.00%	-	24,314
230	Additional Personnel	-	0.00%	-	-
231	Total Department 215 Salaries	\$ 174,476		\$ 44,734	\$ 129,742
232			Percentage: 25.64%	74.36%	

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Department 216: Code Enforcement Salaries Allocation Factor

Table 7B

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation Factors - Plan Review Cost

		Fiscal Year 2020		Allocation Percentages		Allocation Amounts	
Employees in Department 216		Building Department Salary Allocation		Plan Review Cost [*]	Other Building Department Services	Plan Review Cost	Other Building Department Services
233	Code Compliance Officer I (John Moriarty)	1.00	\$ 58,051	0.00%	100.00%	\$ -	\$ 58,051
234	Code Compliance Officer I (Julien Felix)	1.00	45,746	0.00%	100.00%	-	45,746
235	Parking / Code Enforcement Specialist (Carla Marcote)	0.76	44,641	0.00%	100.00%	-	44,641
236	Additional Personnel		-	0.00%	0.00%	-	-
237	Total Department 216 Salaries		\$ 148,438			\$ -	\$ 148,438
238					Percentage:	0.00%	100.00%

[*] Percentages allocated to Building Division based on discussions with Director and Assistant Director of Planning, Zoning and Building.

Planning, Zoning and Building Department Salaries Allocation Factor

		Allocated Salaries	
Description		Plan Review Cost	Other Division(s) / Department(s)
239	Planning and Zoning - 211	\$ -	\$ 350,692
240	Permit Issuance - 212	124,870	489,876
241	Inspection and Compliance - 213	53,516	605,847
242	Landmarks Preservation - 214	-	69,130
243	Totals	\$ 178,386	\$ 1,515,546
244	Percentage:	10.53%	89.47%

Planning, Zoning and Building Department Operations and Maintenance Expenses Allocation Factor

		Allocated O&M Expenditures	
PZ&B Department		Plan Review Cost	Other Division(s) / Department(s)
245	Planning and Zoning - 211	\$ -	\$ 368,491
246	Permit Issuance - 212	234,853	921,351
247	Inspection and Compliance - 213	119,649	1,354,534
248	Landmarks Preservation - 214	-	83,821
249	Totals	\$ 354,502	\$ 2,728,198
250	Percentage:	11.50%	88.50%

Patrol Services - Law Enforcement - Department 428 Allocation Factor

Number of Shifts Performing Building Division - Related Activities (e.g., on weekends and holidays)		4
251		
252	Total Number of Shifts in Department	4
253	Number of Days in Year That Are Holidays and Weekends	114
254	Total Days in Year	365
255	Percent of Time on Shift Performing Inspection - Related	0.0%
256	Building Division Allocation Factor	0.00%
(4 / 4) * (114 / 365) * 0.0%		

Police Administration - Department 421 Allocation Factor

		Allocated Salaries	
Police Department (All Police Departments Except Police Administration - Department 421)		Plan Review Cost	Other Division(s) / Department(s)
257	Organized Crime / Vice / Narcotics (OCVAN) - 422	\$ -	\$ -
258	Records Information Systems Unit - 423	-	-
259	Training and Community Relations Unit (TCR) - 424	-	-
260	Communications Unit - 425	-	-
261	Crime Scene / Evidence Unit - 426	-	-
262	Patrol - 428	-	322,361
263	Criminal Investigation Unit - 429	-	-
264	Parking Control Unit - 430	-	49,835
265	Code Enforcement - 216	-	151,407
266	Totals	\$ -	\$ 523,603
267	Percentage:	0.00%	100.00%

Fire Administration - Department 411 Allocation Factor

		Allocated Salaries	
Description		Plan Review Cost	Other Division(s) / Department(s)

Table 7B

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation Factors - Plan Review Cost

268	Operations - 417	\$	-	\$	-
269	Training - 418		-		-
270	Ocean Rescue - 419		-		-
271	Fire Prevention - 215		44,734		129,742
272	Totals	\$	44,734	\$	129,742
273	Percentage:		25.64%		74.36%

Public Works Administration - Department 511 Allocation Factor

Public Works Department (All Public Works Departments Except Public Works Administrative Management - Department 511)	Allocated Salaries	
	Plan Review Cost	Other Division(s) / Department(s)
274 Street Repair and Maintenance - 521	\$ -	\$ -
275 Traffic Control - 523	-	-
276 Street Lighting - 524	-	-
277 Storm Sewer Maintenance - 531	-	-
278 Sanitary Sewer Maintenance - 532	-	-
279 Sanitary Sewerage Treatment - 533	-	-
280 Residential Collection - 541	-	-
281 Commercial Collection - 542	-	-
282 Refuse Disposal - 543	-	-
283 Yard Trash Collection - 544	-	-
284 Recycling - 545	-	-
285 Beach Cleaning - 546	-	-
286 Landscape Maintenance - 551	-	-
287 Facility Maintenance - 554	49	6,847
288 Meter Maintenance and Collection - 558	-	-
289 General Engineering Services - 561	7,638	68,746
290 Right of Way Inspections - 565	14,636	14,636
291 Equipment Operation and Maintenance - 571	574	48,063
292 Coastal Management - 581	-	-
293 Totals	\$ 22,897	\$ 138,292
294 Percentage:	14.21%	85.79%

Debt Service Allocation Factor

Description	Fiscal Year 2020 Amount
295 Total Series 2010A Bonds Principal Amount	\$ 57,035,000
296 Portion Related to Town Hall	10,000,000
297 Percentage Related to Town Hall	17.53%
298 Annual Debt Service for Series 2010A Bonds	\$ 2,929,375
299 Percentage Related to Town Hall	17.53%
300 Annual Debt Service for Series 2010A Bonds Related to Town Hall	513,519.44
301 PZB Square Footage of Town Hall - Basic Space	7,274.00
302 Building Division Square Footage - Basic Space	766.02
303 Total Square Footage of Town Hall - Basic Space	18,899.00
304 Building Division Allocation of Town Hall Square Footage	4.05%
305 Debt Service for Town Hall Allocable to Building Division	\$ 20,814
306 Total Transfer To Debt Service (205) Expenditure	7,285,309
307 Percentage of Total Transfer To Debt Service (205) Expenditure Allocable to PZB	0.29%

Risk / Insurance - Workers Compensation, Liability, Property Allocation Factor

Description	Fiscal Year 2020 Premium	Allocation Basis	Allocated Insurance	
			Plan Review Cost	Other Division(s) / Department(s)
308 PZ&B Workers' Compensation - Clerical	\$ 935	PZB Salaries	\$ 98	\$ 836
309 PZ&B Workers' Compensation - Municipal NOC (inspectors)	28,445	PZB Salaries	2,996	25,450
310 Town Hall Property Insurance	18,665	Town Hall SF	1,808	16,858
311 Town Hall Flood Premium	1,666	Town Hall SF	161	1,505
312 Town-Wide Automobile Liability Premium (PZ&B Utilizes 7 Vehicles Out of 190 Vehicle Fleet)	1,133	PZB Salaries	119	1,014
313 Town-Wide Automobile Physical Damage Premium (PZ&B Utilizes 7 Vehicles Out of 190 Vehicle Fleet)	399	PZB Salaries	42	357
314 Total Costs Allocated to Building Division			\$ 5,224	

Table 7B

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Allocation Factors - Plan Review Cost

315	Total Risk Funding Expenditure - Fiscal Year 2020	\$	51,244	
316		Percentage:	10.20%	89.80%

Retiree Health Funding (Department 621) Allocation Factor

Description	Fiscal Year 2020 Amount
317 Allocation to Planning, Zoning and Building	\$ 2,283 [*]
318 Total Retiree Health Funding	\$ 29,396
319 Percentage of Retiree Health Funding Allocable to Building Division	7.77%

[*] Based on number of active employees per department, shown as follows. Allocation amount is actuarially-determined based on current employees and retirees.

	Number of Employees	% of Total	Allocation of Retiree Health
320 <u>Department</u>			\$ 29,396
321 Town Manager	0.00	0.00%	-
322 Information Systems	0.00	0.00%	-
323 Human Resources	0.00	0.00%	-
324 Finance	0.00	0.00%	-
325 Planning, Zoning, and Building (Net Inspectors & Plan Review)	19.25	74.76%	21,975
326 Inspectors	4.50	17.48%	5,137
327 Plan Review	2.00	7.77%	2,283
328 Fire-Rescue	0.00	0.00%	-
329 Police	0.00	0.00%	-
330 Public Works	0.00	0.00%	-
331 Coastal Fund	0.00	0.00%	-
332 Recreation Enterprise Fund	0.00	0.00%	-
333 Underground Utility Fund	0.00	0.00%	-
334 Risk Fund	0.00	0.00%	-
335 Health Fund	0.00	0.00%	-
336 OPEB Trust	0.00	0.00%	-
337 Retirement Fund	0.00	0.00%	-
338 Total	25.75	100.00%	29,396

	Total Dept 213 Employees	Plan Review	Other Dept 213 Personnel
339 Allocation of Inspectors for Department 212	7.34	1.05	6.29
340 Percentage		14.31%	85.69%
	Total Dept 213 Employees	Plan Review	Other Dept 213 Personnel
341 Allocation of Inspectors for Department 213	8.14	0.45	7.69
342 Percentage		5.53%	94.47%
	Total PZB Employees	Plan Review	Other Dept Personnel
343 Allocation of Plan Review for Total PZB Department	25.75	2	23.75
344 Percentage		7.77%	92.23%
	Total Dept 215 Employees	Plan Review	Other Dept 213 Personnel
345 Allocation of Inspectors for Department 215	2.13	0.5	1.63
346 Percentage		23.47%	76.53%

[illegible]

Table 7C

Town of Palm Beach, Florida
Town of Palm Beach, Florida
Comprehensive Analysis and Revenue Estimation

Department of Planning, Zoning, and Development
Planning Division

Line	Item	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000	3001	3002	3003	3004	3005	3006	3007	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Table 7C

Town of Palm Beach, Florida
Cost Allocation Analysis and Revenue Sufficiency Evaluation
Building Division

Summary of Planning, Zoning, and Building (PZB) Personnel Costs

Line No.	Position	Name	Expense Code	Budgeted Amount	Permit Building Percentage	Inspector Percentage	Plan Review Percentage	Cost Allocation Percentages				Cost Allocation Amounts				Building Division Allocation Amounts			
								211	212	213	214	211	212	213	214	211	212	213	214
86	Development Permit Coordinator	Michelle Sentmanat	2701	3,500	100%	0%	0%	0%	50%	50%	0%	0	1,750	1,750	0	0	1,750	1,750	0
87	Chief Building Inspector	Craig Johns	1201	99,035	100%	100%	0%	0%	0%	90%	0%	0	9,904	89,132	0	0	9,904	89,132	0
88	Chief Building Inspector	Craig Johns	1513	320	100%	100%	0%	0%	0%	90%	0%	0	32	288	0	0	32	288	0
89	Chief Building Inspector	Craig Johns	2101	17,010	100%	100%	0%	0%	0%	90%	0%	0	1,701	15,309	0	0	1,701	15,309	0
90	Chief Building Inspector	Craig Johns	2205	0	100%	100%	0%	0%	0%	90%	0%	0	0	0	0	0	0	0	0
91	Chief Building Inspector	Craig Johns	2206	0	100%	100%	0%	0%	0%	90%	0%	0	0	0	0	0	0	0	0
92	Chief Building Inspector	Craig Johns	2305	0	100%	100%	0%	0%	0%	90%	0%	0	0	0	0	0	0	0	0
93	Chief Building Inspector	Craig Johns	2701	7,600	100%	100%	0%	0%	0%	90%	0%	0	760	6,840	0	0	760	6,840	0
94	Chief Electrical Inspector	Vacant	1201	76,521	100%	100%	0%	0%	0%	90%	0%	0	7,652	68,868	0	0	7,652	68,868	0
95	Chief Electrical Inspector	Vacant	1513	0	100%	100%	0%	0%	0%	90%	0%	0	0	0	0	0	0	0	0
96	Chief Electrical Inspector	Vacant	2101	5,880	100%	100%	0%	0%	0%	90%	0%	0	588	5,292	0	0	588	5,292	0
97	Chief Electrical Inspector	Vacant	2205	3,820	100%	100%	0%	0%	0%	90%	0%	0	382	3,438	0	0	382	3,438	0
98	Chief Electrical Inspector	Vacant	2206	0	100%	100%	0%	0%	0%	90%	0%	0	0	0	0	0	0	0	0
99	Chief Electrical Inspector	Vacant	2305	0	100%	100%	0%	0%	0%	90%	0%	0	0	0	0	0	0	0	0
100	Chief Electrical Inspector	Vacant	2701	0	100%	100%	0%	0%	0%	90%	0%	0	0	0	0	0	0	0	0
101	Business Systems Analyst	Vacant	1201	76,000	100%	0%	0%	0%	50%	50%	0%	0	38,000	38,000	0	0	38,000	38,000	0
102	Business Systems Analyst	Vacant	1513	0	100%	0%	0%	0%	50%	50%	0%	0	0	0	0	0	0	0	0
103	Business Systems Analyst	Vacant	2101	5,814	100%	0%	0%	0%	50%	50%	0%	0	2,907	2,907	0	0	2,907	2,907	0
104	Business Systems Analyst	Vacant	2205	3,800	100%	0%	0%	0%	50%	50%	0%	0	1,900	1,900	0	0	1,900	1,900	0
105	Business Systems Analyst	Vacant	2206	0	100%	0%	0%	0%	50%	50%	0%	0	0	0	0	0	0	0	0
106	Business Systems Analyst	Vacant	2305	0	100%	0%	0%	0%	50%	50%	0%	0	0	0	0	0	0	0	0
107	Business Systems Analyst	Vacant	2701	0	100%	0%	0%	0%	50%	50%	0%	0	0	0	0	0	0	0	0
108	Chief Plumbing Inspector	Brian Thomas	1201	98,348	100%	100%	50%	0%	0%	30%	0%	0	68,844	29,504	0	0	68,844	29,504	0
109	Chief Plumbing Inspector	Brian Thomas	1513	0	100%	100%	50%	0%	0%	30%	0%	0	0	0	0	0	0	0	0
110	Chief Plumbing Inspector	Brian Thomas	2101	26,341	100%	100%	50%	0%	0%	30%	0%	0	18,439	7,902	0	0	18,439	7,902	0
111	Chief Plumbing Inspector	Brian Thomas	2205	4,720	100%	100%	50%	0%	0%	30%	0%	0	3,304	1,416	0	0	3,304	1,416	0
112	Chief Plumbing Inspector	Brian Thomas	2206	0	100%	100%	50%	0%	0%	30%	0%	0	0	0	0	0	0	0	0
113	Chief Plumbing Inspector	Brian Thomas	2305	0	100%	100%	50%	0%	0%	30%	0%	0	0	0	0	0	0	0	0
114	Chief Plumbing Inspector	Brian Thomas	2701	8,941	100%	100%	50%	0%	0%	30%	0%	0	6,259	2,682	0	0	6,259	2,682	0
115	Civil Engineer	Craig Hauschild	1201	99,036	100%	0%	0%	0%	50%	50%	0%	0	49,518	49,518	0	0	49,518	49,518	0
116	Civil Engineer	Craig Hauschild	1513	0	100%	0%	0%	0%	50%	50%	0%	0	0	0	0	0	0	0	0
117	Civil Engineer	Craig Hauschild	2101	7,470	100%	0%	0%	0%	50%	50%	0%	0	3,735	3,735	0	0	3,735	3,735	0
118	Civil Engineer	Craig Hauschild	2205	5,194	100%	0%	0%	0%	50%	50%	0%	0	2,597	2,597	0	0	2,597	2,597	0
119	Civil Engineer	Craig Hauschild	2206	0	100%	0%	0%	0%	50%	50%	0%	0	0	0	0	0	0	0	0
120	Civil Engineer	Craig Hauschild	2305	0	100%	0%	0%	0%	50%	50%	0%	0	0	0	0	0	0	0	0
121	Civil Engineer	Craig Hauschild	2701	0	100%	0%	0%	0%	50%	50%	0%	0	0	0	0	0	0	0	0
122	Combination Building Inspector	Michael Olbrych	1201	84,891	100%	100%	0%	0%	0%	100%	0%	0	0	84,891	0	0	0	84,891	0
123	Combination Building Inspector	Michael Olbrych	1501	3,000	100%	100%	0%	0%	0%	100%	0%	0	0	3,000	0	0	0	3,000	0
124	Combination Building Inspector	Michael Olbrych	1513	324	100%	100%	0%	0%	0%	100%	0%	0	0	324	0	0	0	324	0
125	Combination Building Inspector	Michael Olbrych	2101	6,218	100%	100%	0%	0%	0%	100%	0%	0	0	6,218	0	0	0	6,218	0
126	Combination Building Inspector	Michael Olbrych	2205	4,137	100%	100%	0%	0%	0%	100%	0%	0	0	4,137	0	0	0	4,137	0
127	Combination Building Inspector	Michael Olbrych	2206	0	100%	100%	0%	0%	0%	100%	0%	0	0	0	0	0	0	0	0
128	Combination Building Inspector	Michael Olbrych	2305	0	100%	100%	0%	0%	0%	100%	0%	0	0	0	0	0	0	0	0
129	Combination Building Inspector	Michael Olbrych	2701	7,837	100%	100%	0%	0%	0%	100%	0%	0	0	7,837	0	0	0	7,837	0
130	Combination Building Inspector	Joseph Fema	1201	64,334	100%	50%	0%	0%	0%	100%	0%	0	0	64,334	0	0	0	64,334	0
131	Combination Building Inspector	Joseph Fema	1501	0	100%	50%	0%	0%	0%	100%	0%	0	0	0	0	0	0	0	0
132	Combination Building Inspector	Joseph Fema	1513	324	100%	50%	0%	0%	0%	100%	0%	0	0	324	0	0	0	324	0
133	Combination Building Inspector	Joseph Fema	2101	3,995	100%	50%	0%	0%	0%	100%	0%	0	0	3,995	0	0	0	3,995	0
134	Combination Building Inspector	Joseph Fema	2205	2,815	100%	50%	0%	0%	0%	100%	0%	0	0	2,815	0	0	0	2,815	0
135	Combination Building Inspector	Joseph Fema	2206	0	100%	50%	0%	0%	0%	100%	0%	0	0	0	0	0	0	0	0
136	Combination Building Inspector	Joseph Fema	2305	0	100%	50%	0%	0%	0%	100%	0%	0	0	0	0	0	0	0	0
137	Combination Building Inspector	Joseph Fema	2701	0	100%	50%	0%	0%	0%	100%	0%	0	0	0	0	0	0	0	0
138	Administrative Assistant	Nancy Rodel	1201	28,605	100%	0%	0%	0%	0%	100%	0%	0	28,605	0	0	0	28,605	0	0
139	Administrative Assistant	Nancy Rodel	1513	0	100%	0%	0%	0%	0%	100%	0%	0	0	0	0	0	0	0	0
140	Administrative Assistant	Nancy Rodel	2101	2,108	100%	0%	0%	0%	0%	100%	0%	0	2,108	0	0	0	2,108	0	0
141	Administrative Assistant	Nancy Rodel	2205	1,429	100%	0%	0%	0%	0%	100%	0%	0	1,429	0	0	0	1,429	0	0
142	Administrative Assistant	Nancy Rodel	2206	0	100%	0%	0%	0%	0%	100%	0%	0	0	0	0	0	0	0	0
143	Administrative Assistant	Nancy Rodel	2305	0	100%	0%	0%	0%	0%	100%	0%	0	0	0	0	0	0	0	0
144	Administrative Assistant	Nancy Rodel	2701	2,500	100%	0%	0%	0%	0%	100%	0%	0	2,500	0	0	0	2,500	0	0
145	Business Services Supervisor	Deborah Moody	1201	75,504	100%	0%	0%	0%	0%	50%	50%	0	37,752	37,752	0	0	37,752	37,752	0
146	Business Services Supervisor	Deborah Moody	1513	0	100%	0%	0%	0%	0%	50%	50%	0	0	0	0	0	0	0	0
147	Business Services Supervisor	Deborah Moody	2101	5,634	100%	0%	0%	0%	0%	50%	50%	0	2,817	2,817	0	0	2,817	2,817	0
148	Business Services Supervisor	Deborah Moody	2205	3,656	100%	0%	0%	0%	0%	50%	50%	0	1,828	1,828	0	0	1,828	1,828	0
149	Business Services Supervisor	Deborah Moody	2206	0	100%	0%	0%	0%	0%	50%	50%	0	0	0	0	0	0	0	0
150	Business Services Supervisor	Deborah Moody	2305	0	100%	0%	0%	0%	0%	50%	50%	0	0	0	0	0	0	0	0
151	Business Services Supervisor	Deborah Moody	2701	6,342	100%	0%	0%	0%	0%	50%	50%	0	3,171	3,171	0	0	3,171	3,171	0
152	Totals			\$2,011,030								\$409,892	\$738,873	\$783,622	\$78,642	\$228,191	\$692,152	\$768,862	\$45,264
153	Regular Salaries Wages		1201	\$1,693,931								\$350,692	\$614,746	\$659,362	\$69,130	\$197,087	\$575,069	\$646,958	\$40,187
154	Incentive Education Pay		1501	10,650								0	5,355	5,295	0	0	5,355	5,295	0
155	Cell Phone Allowance		1513	3,238								1,459	421	1,195	162	798	314	1,169	81
156	FICA Medicare		2101	158,909								30,893	60,393	63,066	4,558	16,677	57,228	61,891	2,628
157	Defined Contribution Plan 401(a)		2205	72,830								12,182	29,650	27,707	3,291	7,709	27,689	27,061	1,918
158	Town Discretionary DC Contribution		2206	0								0	0	0	0	0	0	0	0
159	Group Health Insurance Fixed		2305	0								0	0	0	0	0	0	0	0
160	Salaries Wages Longevity		2701	71,471								14,666	28,309	26,997	1,500	5,921	26,496	26,489	450
161	Totals			\$2,011,030								\$409,892	\$738,873	\$783,622	\$78,642	\$228,191	\$692,152	\$768,862	\$45,264

Table 7C

Town of Palm Beach, Florida
Cost Allocation Analysis and Revenue Sufficiency Evaluation
Building Division

Summary of Planning, Zoning, and Building (PZB) Personnel Costs

Line No.	Position	Name	Expense Code	Budgeted Amount	Permit / Building Percentage	Inspector Percentage	Plan Review Percentage	Inspector Allocation Amounts				Plan Review Allocation Amounts			
								211	212	213	214	211	212	213	214
86	Development Permit Coordinator	Michelle Sentmanat	2701	3,500	100%	0%	0%	0	0	0	0	0	0	0	0
87	Chief Building Inspector	Craig Johns	1201	99,035	100%	100%	0%	0	9,904	89,132	0	0	0	0	0
88	Chief Building Inspector	Craig Johns	1513	320	100%	100%	0%	0	32	288	0	0	0	0	0
89	Chief Building Inspector	Craig Johns	2101	17,010	100%	100%	0%	0	1,701	15,309	0	0	0	0	0
90	Chief Building Inspector	Craig Johns	2205	0	100%	100%	0%	0	0	0	0	0	0	0	0
91	Chief Building Inspector	Craig Johns	2206	0	100%	100%	0%	0	0	0	0	0	0	0	0
92	Chief Building Inspector	Craig Johns	2305	0	100%	100%	0%	0	0	0	0	0	0	0	0
93	Chief Building Inspector	Craig Johns	2701	7,600	100%	100%	0%	0	760	6,840	0	0	0	0	0
94	Chief Electrical Inspector	Vacant	1201	76,521	100%	100%	0%	0	7,652	68,868	0	0	0	0	0
95	Chief Electrical Inspector	Vacant	1513	0	100%	100%	0%	0	0	0	0	0	0	0	0
96	Chief Electrical Inspector	Vacant	2101	5,880	100%	100%	0%	0	588	5,292	0	0	0	0	0
97	Chief Electrical Inspector	Vacant	2205	3,820	100%	100%	0%	0	382	3,438	0	0	0	0	0
98	Chief Electrical Inspector	Vacant	2206	0	100%	100%	0%	0	0	0	0	0	0	0	0
99	Chief Electrical Inspector	Vacant	2305	0	100%	100%	0%	0	0	0	0	0	0	0	0
100	Chief Electrical Inspector	Vacant	2701	0	100%	100%	0%	0	0	0	0	0	0	0	0
101	Business Systems Analyst	Vacant	1201	76,000	100%	0%	0%	0	0	0	0	0	0	0	0
102	Business Systems Analyst	Vacant	1513	0	100%	0%	0%	0	0	0	0	0	0	0	0
103	Business Systems Analyst	Vacant	2101	5,814	100%	0%	0%	0	0	0	0	0	0	0	0
104	Business Systems Analyst	Vacant	2205	3,800	100%	0%	0%	0	0	0	0	0	0	0	0
105	Business Systems Analyst	Vacant	2206	0	100%	0%	0%	0	0	0	0	0	0	0	0
106	Business Systems Analyst	Vacant	2305	0	100%	0%	0%	0	0	0	0	0	0	0	0
107	Business Systems Analyst	Vacant	2701	0	100%	0%	0%	0	0	0	0	0	0	0	0
108	Chief Plumbing Inspector	Brian Thomas	1201	98,348	100%	100%	50%	0	68,864	29,504	0	34,422	14,752	0	0
109	Chief Plumbing Inspector	Brian Thomas	1513	0	100%	100%	50%	0	0	0	0	0	0	0	0
110	Chief Plumbing Inspector	Brian Thomas	2101	26,341	100%	100%	50%	0	18,439	7,902	0	9,220	3,951	0	0
111	Chief Plumbing Inspector	Brian Thomas	2205	4,720	100%	100%	50%	0	3,304	1,416	0	1,652	708	0	0
112	Chief Plumbing Inspector	Brian Thomas	2206	0	100%	100%	50%	0	0	0	0	0	0	0	0
113	Chief Plumbing Inspector	Brian Thomas	2305	0	100%	100%	50%	0	0	0	0	0	0	0	0
114	Chief Plumbing Inspector	Brian Thomas	2701	8,941	100%	100%	50%	0	6,259	2,682	0	3,180	1,341	0	0
115	Civil Engineer	Craig Hauschild	1201	99,036	100%	0%	0%	0	0	0	0	0	0	0	0
116	Civil Engineer	Craig Hauschild	1513	0	100%	0%	0%	0	0	0	0	0	0	0	0
117	Civil Engineer	Craig Hauschild	2101	7,470	100%	0%	0%	0	0	0	0	0	0	0	0
118	Civil Engineer	Craig Hauschild	2205	5,194	100%	0%	0%	0	0	0	0	0	0	0	0
119	Civil Engineer	Craig Hauschild	2206	0	100%	0%	0%	0	0	0	0	0	0	0	0
120	Civil Engineer	Craig Hauschild	2305	0	100%	0%	0%	0	0	0	0	0	0	0	0
121	Civil Engineer	Craig Hauschild	2701	0	100%	0%	0%	0	0	0	0	0	0	0	0
122	Combination Building Inspector	Michael Olbrych	1201	84,891	100%	100%	0%	0	0	84,891	0	0	0	0	0
123	Combination Building Inspector	Michael Olbrych	1501	3,000	100%	100%	0%	0	0	3,000	0	0	0	0	0
124	Combination Building Inspector	Michael Olbrych	1513	324	100%	100%	0%	0	0	324	0	0	0	0	0
125	Combination Building Inspector	Michael Olbrych	2101	6,218	100%	100%	0%	0	0	6,218	0	0	0	0	0
126	Combination Building Inspector	Michael Olbrych	2205	4,137	100%	100%	0%	0	0	4,137	0	0	0	0	0
127	Combination Building Inspector	Michael Olbrych	2206	0	100%	100%	0%	0	0	0	0	0	0	0	0
128	Combination Building Inspector	Michael Olbrych	2305	0	100%	100%	0%	0	0	0	0	0	0	0	0
129	Combination Building Inspector	Michael Olbrych	2701	7,837	100%	100%	0%	0	0	7,837	0	0	0	0	0
130	Combination Building Inspector	Joseph Fenu	1201	64,334	100%	50%	0%	0	0	32,167	0	0	0	0	0
131	Combination Building Inspector	Joseph Fenu	1501	0	100%	50%	0%	0	0	0	0	0	0	0	0
132	Combination Building Inspector	Joseph Fenu	1513	324	100%	50%	0%	0	0	162	0	0	0	0	0
133	Combination Building Inspector	Joseph Fenu	2101	3,995	100%	50%	0%	0	0	1,998	0	0	0	0	0
134	Combination Building Inspector	Joseph Fenu	2205	2,815	100%	50%	0%	0	0	1,408	0	0	0	0	0
135	Combination Building Inspector	Joseph Fenu	2206	0	100%	50%	0%	0	0	0	0	0	0	0	0
136	Combination Building Inspector	Joseph Fenu	2305	0	100%	50%	0%	0	0	0	0	0	0	0	0
137	Combination Building Inspector	Joseph Fenu	2701	0	100%	50%	0%	0	0	0	0	0	0	0	0
138	Administrative Assistant	Nancy Roedel	1201	28,605	100%	0%	0%	0	0	0	0	0	0	0	0
139	Administrative Assistant	Nancy Roedel	1513	0	100%	0%	0%	0	0	0	0	0	0	0	0
140	Administrative Assistant	Nancy Roedel	2101	2,108	100%	0%	0%	0	0	0	0	0	0	0	0
141	Administrative Assistant	Nancy Roedel	2205	1,429	100%	0%	0%	0	0	0	0	0	0	0	0
142	Administrative Assistant	Nancy Roedel	2206	0	100%	0%	0%	0	0	0	0	0	0	0	0
143	Administrative Assistant	Nancy Roedel	2305	0	100%	0%	0%	0	0	0	0	0	0	0	0
144	Administrative Assistant	Nancy Roedel	2701	2,580	100%	0%	0%	0	0	0	0	0	0	0	0
145	Business Services Supervisor	Deborah Moody	1201	75,564	100%	0%	0%	0	0	0	0	0	0	0	0
146	Business Services Supervisor	Deborah Moody	1513	0	100%	0%	0%	0	0	0	0	0	0	0	0
147	Business Services Supervisor	Deborah Moody	2101	5,634	100%	0%	0%	0	0	0	0	0	0	0	0
148	Business Services Supervisor	Deborah Moody	2205	3,656	100%	0%	0%	0	0	0	0	0	0	0	0
149	Business Services Supervisor	Deborah Moody	2206	0	100%	0%	0%	0	0	0	0	0	0	0	0
150	Business Services Supervisor	Deborah Moody	2305	0	100%	0%	0%	0	0	0	0	0	0	0	0
151	Business Services Supervisor	Deborah Moody	2701	6,542	100%	0%	0%	0	0	0	0	0	0	0	0
152	Totals			\$2,011,030				\$0	\$117,864	\$372,813	\$0	\$0	\$124,870	\$53,516	\$0
153	Regular Salaries - Wages		1201	\$1,693,931				\$0	\$86,399	\$304,562	\$0	\$0	\$98,557	\$42,239	\$0
154	Incentive - Education Pay		1501	10,650				0	0	3,000	0	0	2,629	1,127	0
155	Cell Phone Allowance		1513	3,238				0	32	774	0	0	0	0	0
156	FICA - Medicare		2101	158,909				0	20,728	36,719	0	0	14,082	6,035	0
157	Defined Contribution Plan 401(a)		2205	72,830				0	3,686	10,399	0	0	4,723	2,024	0
158	Town Discretionary DC Contribution		2206	0				0	0	0	0	0	0	0	0
159	Group Health Insurance - Fixed		2305	0				0	0	0	0	0	0	0	0
160	Salaries - Wages - Longevity		2701	71,471				0	7,019	17,359	0	0	4,880	2,091	0
161	Totals			\$2,011,030				\$0	\$117,864	\$372,813	\$0	\$0	\$124,870	\$53,516	\$0

Table 8

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Comparison of Building Permit and Inspection Fees as of February 2020 [1]

Line No.	Permit Type	Town of Palm Beach - Existing	Town of Palm Beach - Proposed	City of Boca Raton	City of Delray Beach	Town of Jupiter
1	Residential General	3.0% of construction cost	2.8% of construction cost	\$104 for first \$500 of value plus 4.25% of value > \$500	\$50 for first \$1,000 of value plus \$22 for each additional \$1,000 of value	2.0% of construction cost
2						
3						
4						
5	Minimum Fee	\$75.00	\$100.00	\$104.00	\$50.00	\$75.00
6	Examples:					
7	\$250,000 SFR	\$7,500.00	\$7,000.00	\$10,707.75	\$5,528.00	\$5,000.00
8	\$1,000,000 SFR	\$30,000.00	\$28,000.00	\$42,582.75	\$22,028.00	\$20,000.00
9	\$3,500,000 SFR	\$105,000.00	\$98,000.00	\$148,832.75	\$77,028.00	\$70,000.00
10	\$30,000,000 SFR	\$900,000.00	\$840,000.00	\$1,275,082.75	\$660,028.00	\$600,000.00
11	\$20,000 Pool	\$600.00	\$560.00	\$932.75	\$468.00	\$400.00
12	\$2,000 Fence	\$75.00	\$100.00	\$167.75	\$72.00	\$75.00
13	Commercial General	3.0% of construction cost	2.8% of construction cost	\$104 for first \$500 of value plus 4.25% of value > \$500	\$50 for first \$1,000 of value plus \$22 for each additional \$1,000 of value	2.0% of construction cost
14						
15						
16						
17	Minimum Fee	\$75.00	\$100.00	\$104.00	\$50.00	\$75.00
18	Example:					
19	\$2,000,000 Building	\$60,000.00	\$56,000.00	\$85,082.75	\$44,028.00	\$40,000.00
20	Plan Review Fee	30% of permit fee Min. \$75.00	30% of permit fee Min. \$100.00	n/a	n/a	n/a
21						
22						
23						
24	Demolitions	n/a	n/a	n/a	n/a	2.0% of permit value
25						
26						
27	Reinspection Fee	n/a	n/a	n/a	n/a	\$250 minimum
28		\$75.00	\$75.00	\$79.00	\$50.00	n/a
29						
30						
31	Failure to Obtain Permit	300% of permit fee calculation	300% of permit fee calculation	n/a	n/a	2 times fee
32	Plan Revisions (Major):					
33	Pre-permit	\$100 + \$25 per page thereafter	\$100 + \$25 per page thereafter	n/a	\$75 plus \$1 per page	\$75 / hour; minimum \$75
34	Post-permit	\$100 + \$25 per page thereafter	\$100 + \$25 per page thereafter	n/a	\$75 plus \$1 per page	\$75 / hour; minimum \$75
35	Transfer of Permit:					
36						
37	New Contractor	\$75.00	\$75.00	\$125.00	n/a	\$75.00
38	Building Board of Appeals Application	\$500.00	\$500.00	\$637.00	n/a	\$200.00
39						
40						
41	Permit Renewal	\$100.00	\$100.00	Original permit fee or maximum of \$182	\$150.00	30% of original permit fee \$75 minimum
42	Refunds	Permit fees may be refunded upon written request from the applicant for a refund and upon payment of a permit refund fee of \$150. All requests for refunds must be received within 30 days of issuance of permit. Plan examination fees are not eligible for refunds, unless under unusual circumstances as determined by the building official. Plan examination fees constitute 30% of the total permit fee.	Permit fees may be refunded upon written request from the applicant for a refund and upon payment of a permit refund fee of \$150. All requests for refunds must be received within 30 days of issuance of permit. Plan examination fees are not eligible for refunds, unless under unusual circumstances as determined by the building official. Plan examination fees constitute 30% of the total permit fee.	n/a	n/a	70% of amount over \$100
43	Training Surcharge	No surcharge, but 1.5% of collected fees is directed to separate expenditure account for education, travel and certification maintenance	No surcharge, but 1.5% of collected fees is directed to separate expenditure account for education, travel and certification maintenance	n/a	n/a	n/a
44						

Footnotes:

[1] Table does not include surcharge fees that are required to be collected per Florida Statutes or reviewing agencies.

Table 8

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Comparison of Building Permit and Inspection Fees as of February 2020 [1]

Line No.	Permit Type	Town of Palm Beach - Existing	Town of Palm Beach - Proposed	City of Lake Worth	City of Palm Beach Gardens	Village of Wellington
1	Residential General	3.0% of construction cost	2.8% of construction cost	3.0% of construction cost	1.8% up to \$100,000 plus 1.3% \$100,001 to \$1,000,000 plus 0.98% > \$1,000,000	2.0% up to \$100,000 plus 1.75% \$100,001 to \$500,000 plus 1.50% > \$500,000
2						
3						
4						
5	Minimum Fee	\$75.00	\$100.00	\$80.00	\$75.00	\$50.00
6	Examples:					
7	\$250,000 SFR	\$7,500.00	\$7,000.00	\$7,500.00	\$3,750.00	\$3,000.00
8	\$1,000,000 SFR	\$30,000.00	\$28,000.00	\$30,000.00	\$13,500.00	\$8,000.00
9	\$3,500,000 SFR	\$105,000.00	\$98,000.00	\$105,000.00	\$38,000.00	\$20,500.00
10	\$30,000,000 SFR	\$900,000.00	\$840,000.00	\$900,000.00	\$297,700.00	\$153,000.00
11	\$20,000 Pool	\$600.00	\$560.00	\$600.00	\$360.00	\$400.00
12	\$2,000 Fence	\$75.00	\$100.00	\$80.00	\$75.00	\$50.00
13	Commercial General	3.0% of construction cost	2.8% of construction cost	3% of construction cost	1.8% up to \$100,000 plus 1.3% \$100,001 to \$1,000,000 plus 0.98% > \$1,000,000	2.0% up to \$100,000 plus 1.75% \$100,001 to \$500,000 plus 1.50% > \$500,000
14						
15	Minimum Fee	\$75.00	\$100.00	\$150.00	\$75.00	\$50.00
16	Example:					
17	\$2,000,000 Building	\$60,000.00	\$56,000.00	\$60,000.00	\$23,300.00	\$13,000.00
18	Plan Review Fee	30% of permit fee Min. \$75.00	30% of permit fee Min. \$100.00	\$325 No charge for 2nd review \$100 for 3rd review \$200 for 4th and subsequent reviews	10% of Building Permit Fee \$25 minimum	\$75 per hour, Plan Review fees shall be the greater of 50% of the calculated permit fee or a minimum of \$75
19						
20	Demolitions	n/a	n/a	n/a	n/a	2.0% of contract value
21						
22						
23		n/a	n/a	n/a	n/a	\$100 minimum
24	Reinspection Fee	\$75.00	\$75.00	\$50 second failed w/o corrections \$200 third and subseq. w/o corrections	\$75 for 1st re-inspection \$300 for subseq. re-inspection	\$50 for 1st re-inspection \$50 + \$50 penalty fee for 2nd re-inspection \$50 + \$100 penalty fee for 3rd re-inspection \$50 + \$200 penalty fee for 3rd re-inspection
25						
26	Failure to Obtain Permit	300% of permit fee calculation	300% of permit fee calculation	n/a	n/a	4 times fee
27	Plan Revisions (Major):					
28	Pre-permit	\$100 + \$25 per page thereafter	\$100 + \$25 per page thereafter	n/a	n/a	\$75/ hour (min \$75)
29	Post-permit	\$100 + \$25 per page thereafter	\$100 + \$25 per page thereafter	n/a	\$75 plus \$10 per sheet reviewed	\$75/ hour (min \$75)
30	Transfer of Permit:					
31	New Contractor	\$75.00	\$75.00	n/a	n/a	\$75.00
32	Building Board of Appeals Application	\$500.00	\$500.00	n/a	\$400.00 single family residences \$1,000 all other uses	\$500.00
33	Permit Renewal	\$100.00	\$100.00	n/a	n/a	Greater of 30% of the permit fee or \$75 minimum
34	Refunds	Permit fees may be refunded upon written request from the applicant for a refund and upon payment of a permit refund fee of \$150. All requests for refunds must be received within 30 days of issuance of permit. Plan examination fees are not eligible for refunds, unless under unusual circumstances as determined by the building official. Plan examination fees constitute 30% of the total permit fee.	Permit fees may be refunded upon written request from the applicant for a refund and upon payment of a permit refund fee of \$150. All requests for refunds must be received within 30 days of issuance of permit. Plan examination fees are not eligible for refunds, unless under unusual circumstances as determined by the building official. Plan examination fees constitute 30% of the total permit fee.	n/a	n/a	20% over \$100 on work not started
35	Training Surcharge	No surcharge, but 1.5% of collected fees is directed to separate expenditure account for education, travel and certification maintenance	No surcharge, but 1.5% of collected fees is directed to separate expenditure account for education, travel and certification maintenance	n/a	1.0% of permit fee \$2 minimum	1.0% of permit fee
36						https://www.wellingtonfl.gov/282/Permit-Fee-

Footnotes:

[1] Table does not include surcharge fees that are required to be collected per Florida Statutes or reviewing agencies.

Table 8

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Comparison of Building Permit and Inspection Fees as of February 2020 [1]

Line No.	Permit Type	Town of Palm Beach - Existing	Town of Palm Beach - Proposed	City of West Palm Beach	Boynton Beach
1	Residential General				
2		3.0% of construction cost	2.8% of construction cost	\$100	2.3% up to \$1,500,000
3				plus 2.0% from \$2,501 to \$100,000	plus 1.75% \$1,500,001 to \$5,000,000
4				plus 1.5% from \$100,001 to \$1,000,000	plus 1.00% > \$5,000,001
				plus 1.25% from \$1,000,001 to \$10,000,000	
				plus 0.75% > \$10,000,000	
5	Minimum Fee	\$75.00	\$100.00	\$75.00 if less than or equal to \$1,000 \$100 if \$1,001 to \$2,500	\$75.00
	Examples:				
6	\$250,000 SFR	\$7,500.00	\$7,000.00	\$5,050.00	\$5,825.00
7	\$1,000,000 SFR	\$30,000.00	\$28,000.00	\$15,550.00	\$23,075.00
8	\$3,500,000 SFR	\$105,000.00	\$98,000.00	\$46,800.00	\$69,575.00
9	\$30,000,000 SFR	\$900,000.00	\$840,000.00	\$278,050.00	\$345,825.00
10	\$20,000 Pool	\$600.00	\$560.00	\$450.00	\$460.00
11	\$2,000 Fence	\$75.00	\$100.00	\$100.00	\$75.00
12	Commercial General	3.0% of construction cost	2.8% of construction cost	\$100	2.3% up to \$1,500,000
13				plus 2.0% from \$2,501 to \$100,000	plus 1.75% \$1,500,001 to \$5,000,000
14				plus 1.5% from \$100,001 to \$1,000,000	plus 1.00% > \$5,000,001
				plus 1.25% from \$1,000,001 to \$10,000,000	
				plus 0.75% > \$10,000,000	
15	Minimum Fee	\$75.00	\$100.00	\$75.00 if less than or equal to \$1,000 \$100 if \$1,001 to \$2,500	\$75.00
	Example:				
16	\$2,000,000 Building	\$60,000.00	\$56,000.00	\$28,050.00	\$46,075.00
17	Plan Review Fee	30% of permit fee Min. \$75.00	30% of permit fee Min. \$100.00	25% of calculated permit fee	2.3% up to \$1,500,000 plus 1.75% \$1,500,001 to \$5,000,000 plus 1.00% > \$5,000,001
18					
19					
20	Demolitions	n/a	n/a	n/a	n/a
21					
22					
23		n/a	n/a		
24	Reinspection Fee	\$75.00	\$75.00	\$100 for 1st re-inspection \$100 for 2nd re-inspection \$250 for 3rd re-inspection	\$50 for 1st re-inspection \$100 for 2nd re-inspection \$200 for 3rd re-inspection
25					
26	Failure to Obtain Permit	300% of permit fee calculation	300% of permit fee calculation	300% of permit fee calculation	4 times fee
27	Plan Revisions (Major):				
28	Pre-permit	\$100 + \$25 per page thereafter	\$100 + \$25 per page thereafter	\$100 plus \$50 per plan page	Minimum \$75.00
29	Post-permit	\$100 + \$25 per page thereafter	\$100 + \$25 per page thereafter	\$100 plus \$50 per plan page (not to exceed original permit fee)	\$10.00 per Page 2.3% pf Revision Value, whichever is greater
30	Transfer of Permit:				
31	New Contractor	\$75.00	\$75.00	\$100.00	\$35.00
32	Building Board of Appeals Application	\$500.00	\$500.00	n/a	\$250.00
33	Permit Renewal	\$100.00	\$100.00	\$75	n/a
34	Refunds	Permit fees may be refunded upon written request from the applicant for a refund and upon payment of a permit refund fee of \$150. All requests for refunds must be received within 30 days of issuance of permit. Plan examination fees are not eligible for refunds, unless under unusual circumstances as determined by the building official. Plan examination fees constitute 30% of the total permit fee.	Permit fees may be refunded upon written request from the applicant for a refund and upon payment of a permit refund fee of \$150. All requests for refunds must be received within 30 days of issuance of permit. Plan examination fees are not eligible for refunds, unless under unusual circumstances as determined by the building official. Plan examination fees constitute 30% of the total permit fee.	50% of permit fee may be requested; 50% or \$100, whichever is greater, retained by City	No Refunds
35	Training Surcharge	No surcharge, but 1.5% of collected fees is directed to separate expenditure account for education, travel and certification maintenance	No surcharge, but 1.5% of collected fees is directed to separate expenditure account for education, travel and <u>Schedule</u> certification maintenance	1.0% of permit fee \$1 minimum	
36					

Footnotes:

[1] Table does not include surcharge fees that are required to be collected per Florida Statutes or reviewing agencies.

Table 9

**Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation**

Construction Permit Fee Design

Line No.	Description	Amount	
1	Total Allocated Building Division Expenditures [1]	\$	6,848,873
2	Less Non-Construction Permit Revenues Accounted for Building Division		(440,000)
3	Expenditures to Be Recovered Through Construction Permit Revenues	\$	6,408,873
4	Additional Expenditure Adjustment - Allowance for Reserves		0.00%
5	Adjusted Expenditures for Construction Permit Rate Design	\$	6,408,873
Equivalent Construction Valuation Assumed for Test Year:			
6	Building 322.100	\$	226,777,598
7	Electrical 322.200		8,595,454
8	Plumbing 322.300		4,434,621
9	Mechanical 322.860		7,778,481
10	Contingency - Construction Valuation Variation	-7.50%	(18,568,962)
11	Total Construction Valuation Assumed for Test Year	\$	229,017,192
12	Minimum Construction Permit Fee - Recommended	\$100.00	
13	Construction Valuation Associated With Minimum Construction Permit Fee	\$3,571	
14	Number of Applicable Permits	918	
15	Total Revenue from Permits With Minimum Fee	\$91,800	
Rate Design			
		Construction Valuation Frequency	Construction Project Breakdown
			Valuation Range Revenue
16	\$0 to Minimum Fee	N/A	4.22%
17	Block 1 Minimum Fee to \$2,500,000	2.80%	80.77%
18	Block 2 > \$2,500,000	2.80%	15.02%
19			100.00%
20			Average Rate 2.83%
21			Difference:
22			Amount \$ 68,478
			Percentage 1.1%
			Adjusted Rate 2.80%

Footnotes:

[1] Derived from Table 1, Line 18.

Table 10

Town of Palm Beach, Florida
Building Division
Cost Allocation Analysis and Revenue Sufficiency Evaluation

Private Inspector and Plan Review Fee Summary

Line No.	Description	Option 1 - Town Plan Review and Town Inspectors	Option 2 - Private Plan Review and Town Inspectors	Option 3 - Town Plan Review and Private Inspectors	Option 4 - Private Plan Review and Private Inspectors
1	Private Inspector Discount	0%	0%	25%	25%
2	Private Plan Review Discount	0%	7.50%	0.00%	7.50%
3	Total Discount Applied	0%	7.50%	25.00%	32.50%
	Proposed Rate	2.80%	2.80%	2.80%	2.80%
	Discount	0.00%	(0.21%)	(0.70%)	(0.91%)
	Discounted Rate	2.80%	2.59%	2.10%	1.89%

Figure 1

**New Single Family Residential Home Permit Cost
Based on a \$250,000 Construction Valuation**

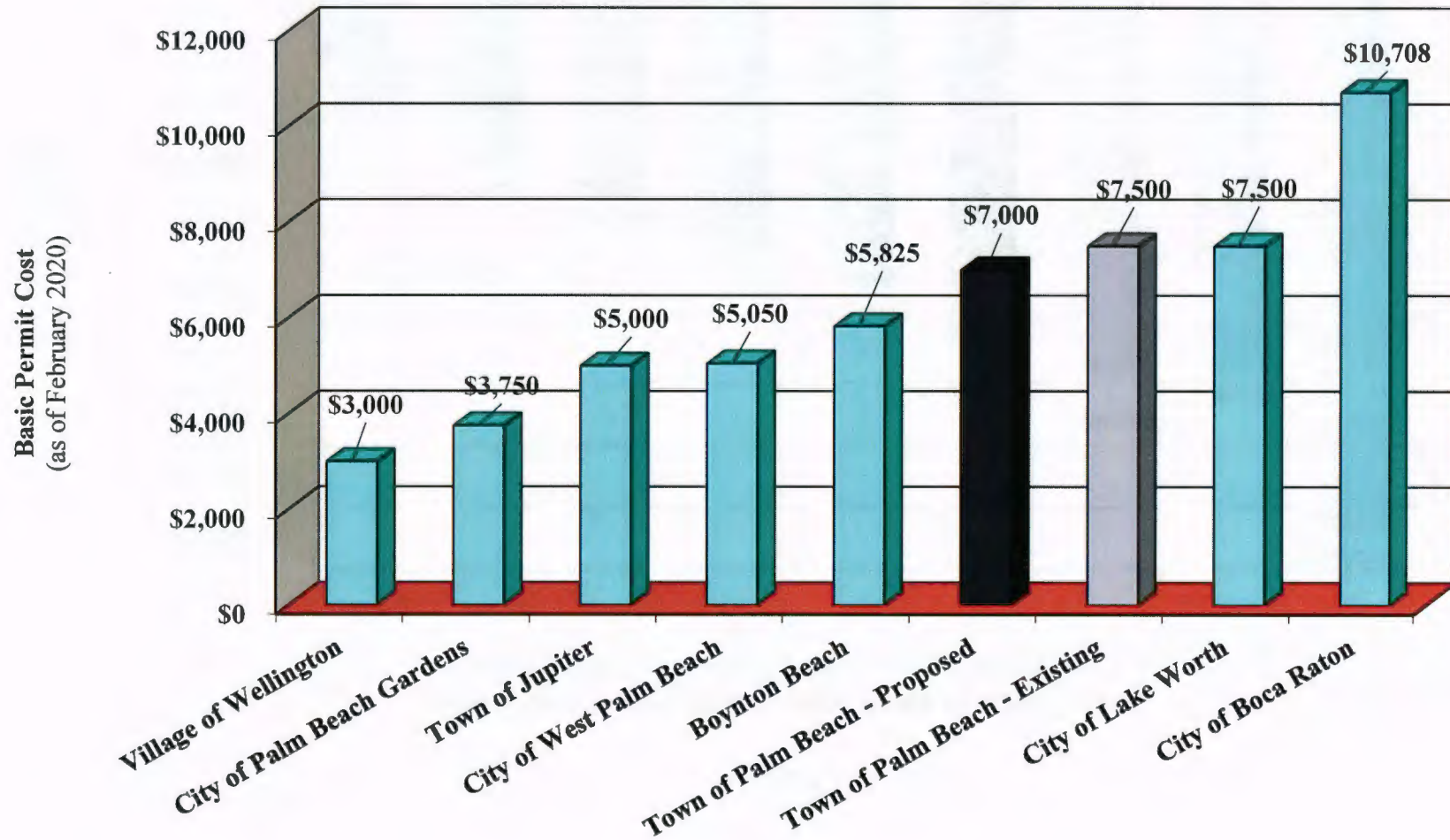


Figure 2

**New Single Family Residential Home Permit Cost
Based on a \$1,000,000 Construction Valuation**

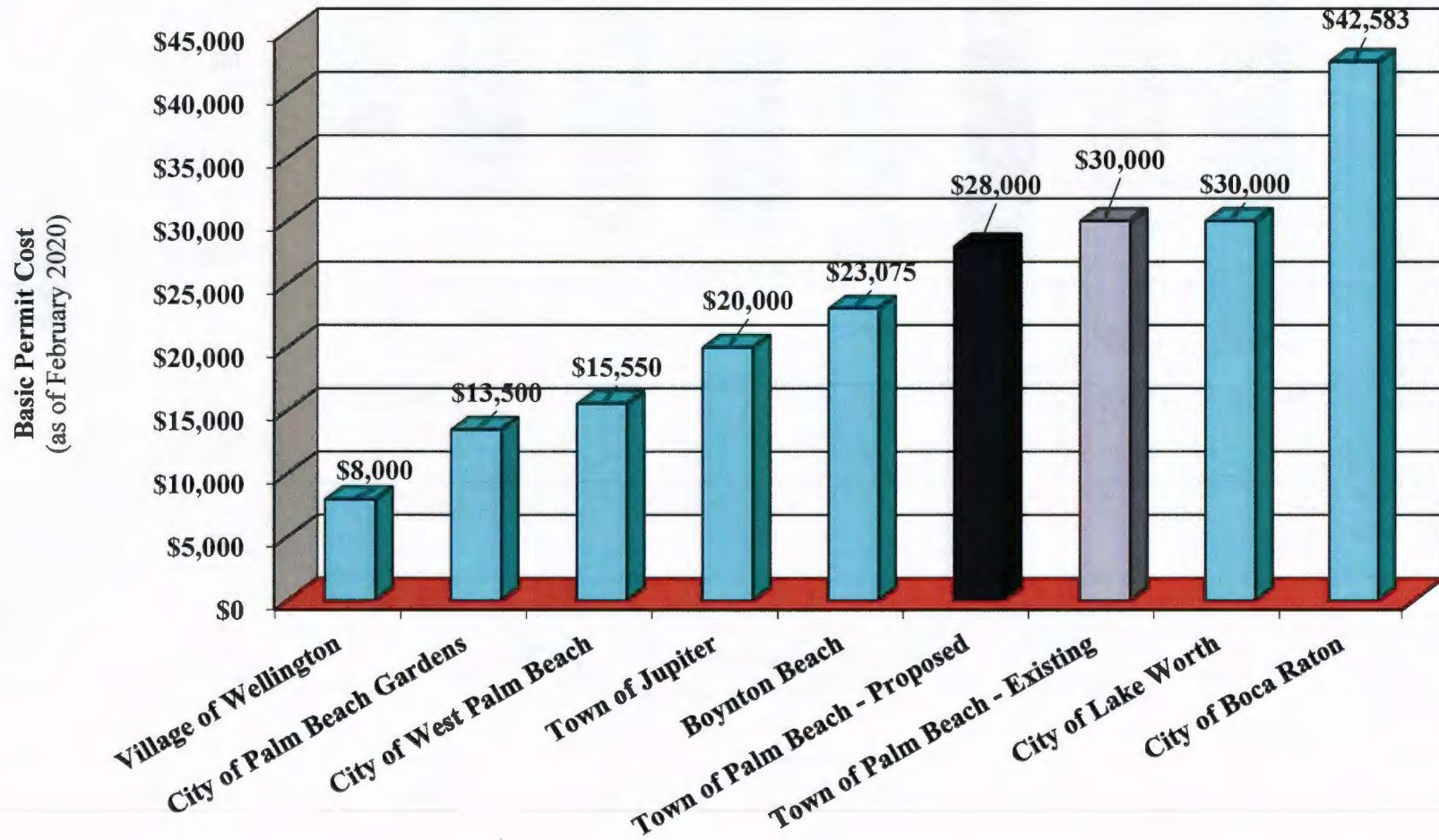


Figure 3

New Single Family Residential Home Permit Cost
Based on a \$3,500,000 Construction Valuation

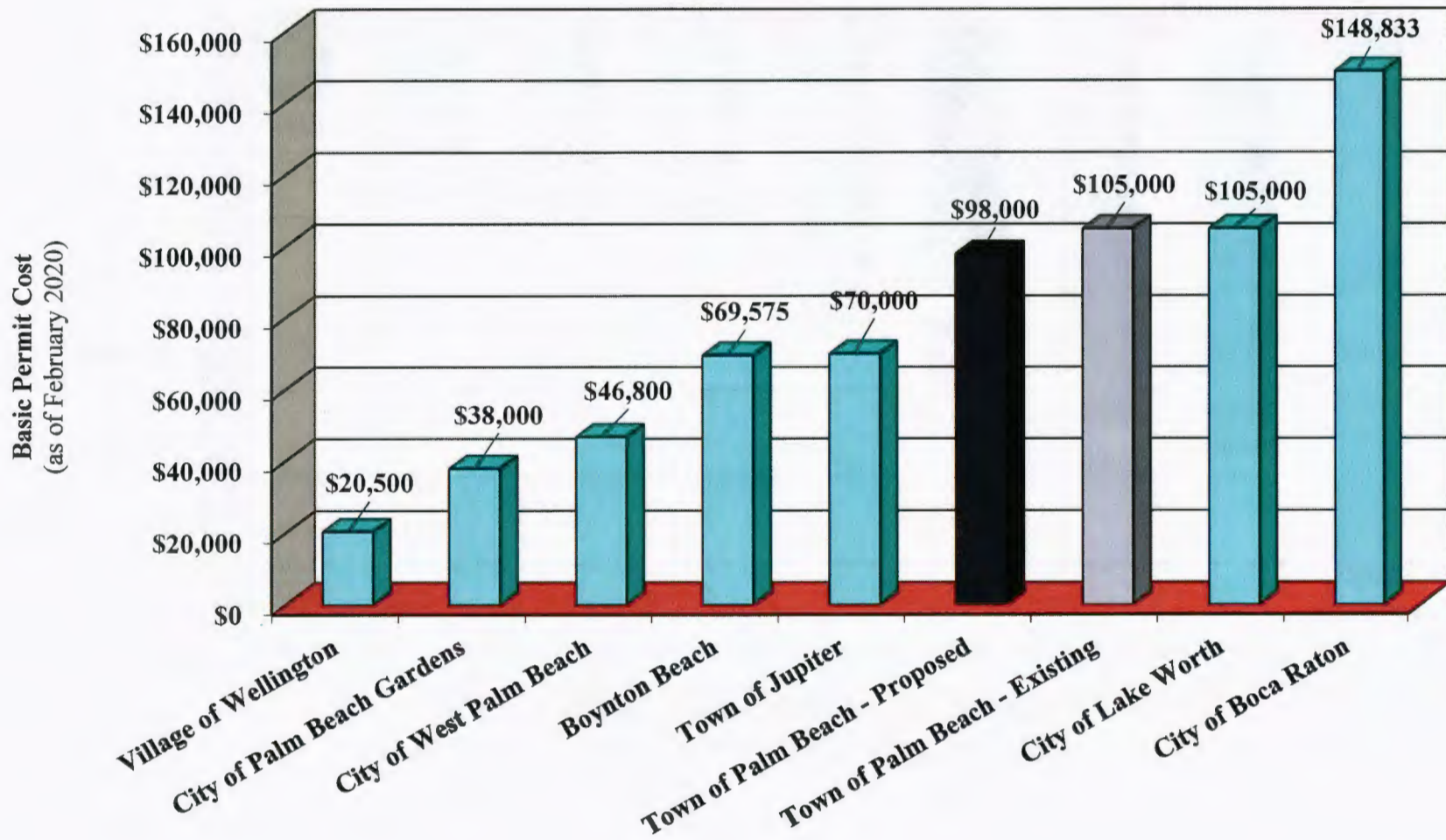


Figure 4

**New Single Family Residential Home Permit Cost
Based on a \$30,000,000 Construction Valuation**

