TOWN OF PALM BEACH

Town Manager's Office

TENTATIVE - SUBJECT TO REVISION

SPECIAL TOWN COUNCIL MEETING

AGENDA

TOWN COUNCIL CHAMBERS

TUESDAY, JULY 12, 2016

Commencing immediately following the conclusion of the regularly scheduled Town Council meeting which beings at 9:30 AM

I. CALL TO ORDER AND ROLL CALL

Mayor Gail L. Coniglio
Michael J. Pucillo, President
Richard M. Kleid, President Pro Tem
Bobbie Lindsay
Danielle Moore
Margaret A. Zeidman

II. PLEDGE OF ALLEGIANCE

III. APPROVAL OF AGENDA

IV. COMMUNICATIONS FROM CITIZENS – 3 MINUTE LIMIT

V. TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY17 BUDGET
[Thomas G. Bradford, Town Manager]

A. General Fund
   a. Pension: Discretionary 4% Town Contribution
   b. Building Permit Fees

B. Debt Service Fund

C. Capital Improvement Funds
   1. Pay As You Go Capital Improvement Program
   2. Accelerated Capital Improvement Program
   3. Coastal Protection Program
   4. Worth Avenue Maintenance

D. Recreation Enterprise Fund
   a. Fee Discussion

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

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

G. Review of General Fund and Recreation Fund Program Revenues and Expenditures for FY2017.

VI. RESOLUTION NO. 98-2016 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Approving a Proposed Operating Millage Rate of 3.3779 for the Tentative Fiscal Year 2017 Budget; Approving the Computed Rolled Back Millage Rate of 3.1249 to be Provided to the Property Appraiser in Accordance with F.S. 200.065; Establishing the Date, Time and Place of the First and the Final Budget Hearings to Consider the Proposed Millage Rates and Tentative Fiscal Year 2017 Budget and Directing the Town Manager to Transmit this Information to the Property Appraiser of Palm Beach County in Accordance with the Requirements of F.S. 200.065.
[Thomas G. Bradford, Town Manager]

VII. RESOLUTION NO. 99-2016 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Worth Avenue Improvement Project; Establishing the Estimated Assessed Cost Against the Properties that will be Benefitted Thereby; Directing the Town Manager to Prepare an Updated Assessment Roll; Establishing a Public Hearing to Consider Approval of the Assessment Rolls and Reimposition of the Maintenance Assessments and their Collection Pursuant to the Uniform Assessment Collection Act; Directing the Provision of Notice; and Providing for an Effective Date.
[Jane Struder, Director of Finance]

VIII. RESOLUTION NO. 101-2016 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Town Hall Square Improvement Project; Describing the Property to be Included Within the Proposed Town Hall Square Assessment Area and the Local Improvements and Related Services to be Provided Therein; Determining the Estimated Capital Cost, Project

Cost and Maintenance Cost of the Town Hall Square Improvement Project; Establishing the Method of Assessing the Assessed Cost Against the Properties that will be Benefitted Thereby; Establishing Other Terms and Conditions of the Assessments; Directing the Town Manager to Prepare a Preliminary Assessment Roll; Establishing a Public Hearing to Consider Imposition of the Proposed Assessments and the Method of Their Collection; Directing the Provision of Notice; and Providing for an Effective Date.
[Jane Struder, Director of Finance]

IX. RESOLUTION NO. 102-2016 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Establishing the Non-Ad Valorem Assessment Rates for Commercial Solid Waste Collection; Providing an Effective Date.
[H. Paul Brazil, Director of Public Works]

X. ANY OTHER MATTERS

XI. ADJOURNMENT

PLEASE TAKE NOTE:

The progress of this meeting may be monitored by visiting the Town's website (www.townofpalmbeach.com) and clicking on "Meeting Audio" in the left column. If you have questions relative to this feature, please contact the Office of Information Systems (561) 227-6315.

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

TOWN OF PALM BEACH
EXECUTIVE SUMMARY

Budget for Fiscal Year 2016-2017

JULY 12, 2016

Executive Summary

Town of Palm Beach, Florida

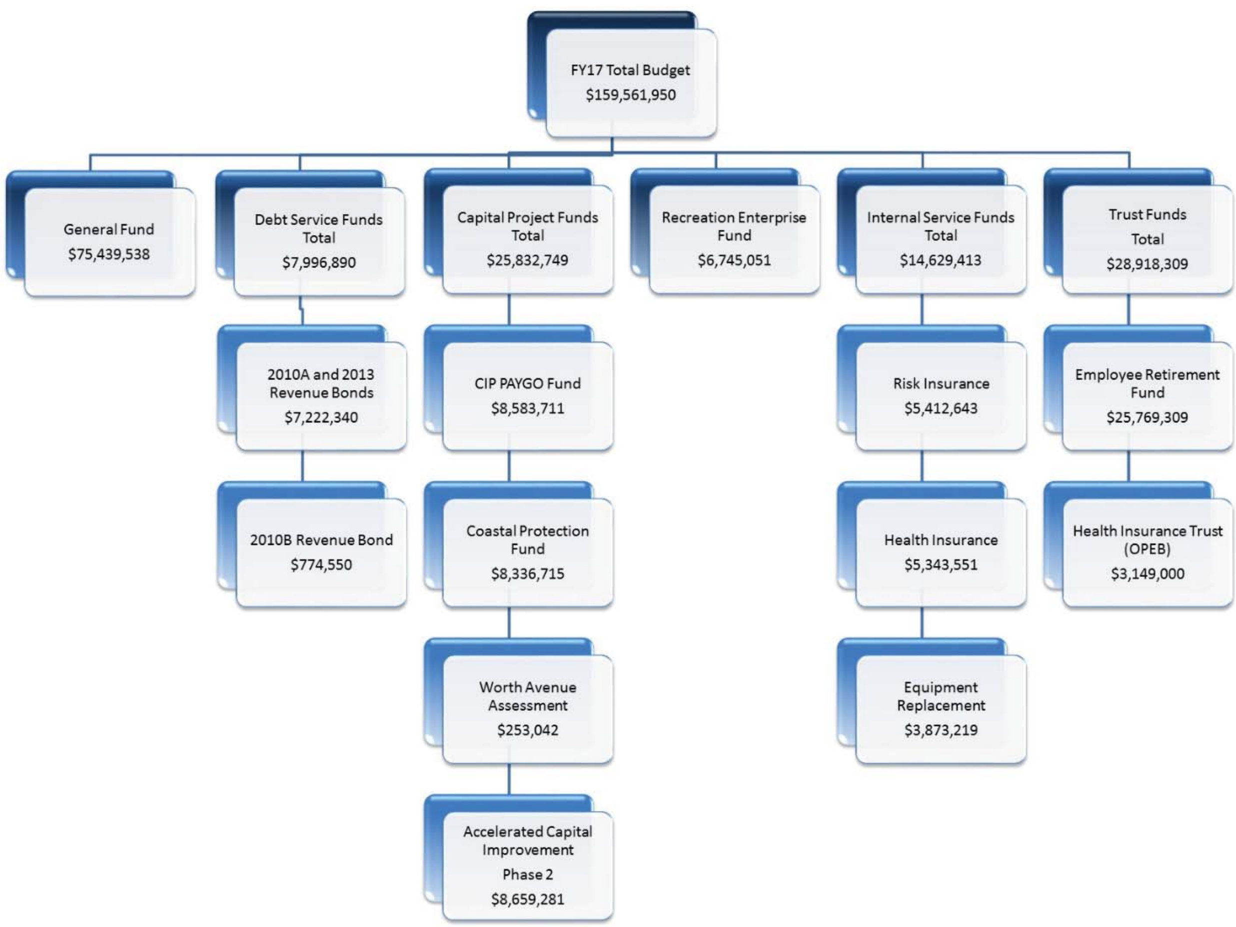
July 12, 2016

Honorable Mayor, Town Council

I am pleased to submit this budget summary in order to focus on the highlights of the proposed FY2017 budget. Details are found in the budget document that accompanies this summary.

The total proposed FY2017 town-wide budget including all funds is $159,561,950. The total proposed General Fund operating budget is $75,439,538.

The town-wide budget organized by fund type is as follows:



Executive Summary

General Fund

Revenues

The General Fund is the only fund to directly use property taxes as a revenue source. Property taxes (ad valorem taxes) represent the largest revenue source. Appearing below is a millage rate table to help facilitate a discussion of where we are and what is proposed. The proposed FY17 millage rate provides no tax increase to homesteaded property owners.

Millage Rate Consideration

	FY16 Millage Rate	Maintain FY16 Rate for FY17	FY17 Proposed
Millage Rate	3.3779	3.3779	3.3530
Tax Revenue	$47,131,000	$50,956,681	$50,581,000
Millage % Increase/Decrease from FY16	n/a	0%	-0.74%
Homestead Value Increased by 0.7%	$1,000,000	$1,007,000	$1,007,000
Town Taxes	$3,209	$3,233	$3,209
Increase/(Decrease) over FY16	n/a	$24	$0

The State of Florida requires the Town to calculate a rolled-back millage rate. The rolled-back rate is defined as that millage rate which provides the same property tax revenue for each taxing authority as was levied during the previous year (exclusive of new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, deletions). The proposed millage is 6.04% over the rolled back rate of 3.1619. The rolled-back rate is required to be announced at the public hearings in September.

There are a number of revenue types in the General Fund. These are categorized in the table below:

Executive Summary

Revenue	FY2016	FY2017	FY16 vs. FY17 Difference	% Change
Ad Valorem Taxes	$47,131,000	$50,581,000	$3,450,000	7.32%
Non Ad Valorem Taxes	5,845,000	5,903,000	58,000	0.99%
Licenses & Permits	9,320,320	9,560,500	240,180	2.58%
Intergovernmental	1,135,437	1,178,500	43,063	3.79%
Charges for Services	3,867,388	3,816,550	-50,838	-1.31%
Fines and Forfeitures	1,284,000	1,255,000	-29,000	-2.26%
Investment Earnings	700,000	705,000	5,000	0.71%
Miscellaneous	266,600	288,758	22,158	8.31%
Interfund Transfers	785,000	685,000	-100,000	-12.74%
Transfers For Contingency and Compensated Absences	1,579,586	1,466,230	-113,356	-7.18%
Total Revenues	$71,914,331	$75,439,538	$3,525,207	4.90%

Significant highlights for General Fund revenues include:

- Based upon the Property Appraiser's Preliminary Certification issued June 1, 2016, existing property taxable values in the Town have risen 8.3% over the prior year.
- The only General Fund fee increase proposed is an increase in the parking permit fees for the Gainesville and Arlington plans from $40 to $50 per year. The increase is expected to generate $17,500 per year in parking permit fees, under charges for services.
- Revenue increases in Licenses and Permits. This increase is based on current trends in permit revenue. We are proposing a decrease to the building permit fees due to the results of a recently completed cost allocation study. This decrease has been factored into the FY17 budget amounts. The results of the cost allocation study will be presented at the Special Town Council meeting on July 12, 2016.
- Special detail overtime revenue in the charges for services category is declining due to decreased utilization.
- Fines and forfeiture revenue is declining due to improved compliance resulting in fewer parking tickets.
- We are recommending a decrease of $100,000 in the transfer from the Recreation Enterprise Fund for the second year in a row. The Town Docks will have to be replaced within the next 6 to 9 years. We are annually accruing funds in the Dock Replacement Reserve which after the FY16 accrual, will total $3,144,038. The current annual accrual of $264,000 will not be enough to have sufficient funds set

aside to fund the estimated $10 million cost. The budget proposal will decrease the transfer to the General Fund and increase the annual accrual to the dock replacement fund to $364,000. The proposed accrual will also bolster a revenue stream needed to fund debt service for the cost of the dock replacement in excess of the future Dock Replacement Reserve.

Expenditures

The General Fund expenditure breakdown by category is shown in the table below:

Expenditure Category	FY2016	FY2017	FY16 vs. FY17 Difference	% Change
Salary and Wages	$24,950,913	$24,737,579	-$213,334	-0.86%
Pension Benefits	7,483,056	8,774,323	1,291,267	17.26%
Other Employee Benefits	7,924,669	8,135,225	210,556	2.66%
Contractual	8,931,123	9,432,209	501,086	5.61%
Commodities	1,774,239	1,810,344	36,105	2.03%
Depreciation/Capital Outlay	2,344,591	2,695,182	350,591	14.95%
Library	315,777	325,250	9,473	3.00%
Other/Transfers	18,189,963	19,529,426	1,339,463	7.36%
Total Expenditures	$71,914,331	$75,439,538	$3,525,207	4.90%

Highlights of the General Fund expenditures are as follows:

- Merit pay increases and a 2% adjustment to the pay ranges is included in the FY17 budget, but not for firefighter personnel covered by a collective bargaining agreement. These increases are offset by the cost savings of the retirement of 13 individuals from the Town during FY16 and an additional 7 retirements expected in FY17.
- There are no additional positions included in the FY17 budget.
- The increase in total defined benefit (DB) and defined contribution (DC) pension benefits of $1,291,267 is due to the lower returns in FY15 for the pension fund and additional funding for the changes in the mortality tables. The amount reflects the changes to the non-union public safety pension benefits which did not increase the cost for FY17. The DC plan for non-union public safety personnel has been eliminated and the funds have been added to the DB contribution. The DC plan for firefighters covered by the collective bargaining agreement remains in effect, subject to bargaining.

Executive Summary

- **The Defined Contribution total includes the Town discretionary 4% increase for a total of an 8% Town match to General Employee and Lifeguard's contributions totaling $468,673.**
- Health insurance costs remain level for FY17 due to savings realized from the wellness program and favorable claims experience.
- The transfer to the OPEB trust fund increased due to the change in the investment assumption from 8% to 7.5%.
- Contractual costs for lobbying have been added to this annual budget in lieu of future mid-year funding requests. In addition, IT and HIPPA audits, utility service, contractual plan review, training and professional development have all increased in cost as well.
- Cost increases in commodities include uniform costs, parking kiosk expenses and miscellaneous supplies.
- Capital outlay increased due to the increase in depreciation on new equipment and a specific increase in the estimated replacement value of the 3 pumpers in the Fire-Rescue Department due to higher than anticipated increases in the cost to replace these vehicles.
- Coastal funding increased due to the planned 3% annual adjustment in anticipation of inflation over time.
- Additional funding (an increase of $1,170,000) for the transfer to the Capital Improvement Fund has been included. A portion ($500,000) of the increase is to begin to build up reserves for future capital projects once the ACIP II bond proceeds have been spent. The balance of the increase, $670,000 is to fund Underground Utility items;
    i. $200,000 to bury overhead lines through the City of Lake Worth section of South Ocean Boulevard; and
    ii. $200,000 to hire either a contractual or full time project coordinator for the town-wide underground utility project reporting directly to the Town Manager and UUTF, and Town Council; and
    iii. $270,000 to augment the underground utility program to reduce assessments.
- For all departments of the Town, excluding transfers to other funds, the overall increase in expenditures is 3.86% over FY16.

Fund Balance

The General Fund Unassigned Fund Balance as of September 30, 2015 was $22,267,050. This amount was $6,669,094 above the policy required minimum. During FY16, a transfer of $2,530,250 was made to begin to fund the underground utility project. The FY17 budget includes a transfer of $960,300 from fund balance to fund the contingency reserve and $505,930 from the reserve for compensated absences to fund the compensated absence payouts. After these transfers, the remaining balance in the unassigned fund balances will be $3,178,544.

Executive Summary

I am proposing a transfer of $2,500,000 from the General Fund unassigned fund balance to the Retirement Fund as a supplemental Town contribution to reduce the unfunded liability. If approved, this amount will be included in the General Fund budget. This amount represents 9.12% of the total amount needed to obtain 80% funded status ($27,426,310) based on current fund circumstances. The Retirement Fund assets represent a 70.5% funded ratio. A funded ratio of 80% to 90% is considered above average by Standard and Poor's. Hence, my goal is to proceed toward 80% funding over time.

Based on results thus far for FY16, we expect to add an estimated surplus of $4 million to the unassigned fund balance at FY16 year end.

Other Town Funds

The tables below and on the following page shows the Town's other fund budgets. Additional information on these funds can be found in the budget document.

Summary of Other Funds						
Description	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	FY17 Budget to FY16 Budget % Variance	FY2017 % of Total
Debt Service Funds						
Revenues						
Interest Earnings	$100	$1,500	$1,100	$1,100	-26.67%	0.01%
Special Assessments	777,716	777,000	777,000	774,450	-0.33%	9.68%
Interfund Transfers	7,036,813	7,200,725	7,200,725	7,207,326	0.09%	90.13%
Total Revenues	$7,814,629	$7,979,225	$7,978,825	$7,982,876	0.05%	99.82%
Transfer from Fund Balance	172,478	14,000	2,400	14,014	0.10%	0.18%
Total Debt Service Funds	$7,987,107	$7,993,225	$7,981,225	$7,996,890	0.05%	100.00%
Expenditures						
Debt Service	$7,982,457	$7,976,725	$7,976,725	$7,980,390	0.05%	99.79%
Other	4,650	16,500	4,500	16,500	0.00%	0.21%
Total Expenditures	7,987,107	7,993,225	7,981,225	7,996,890	0.05%	100.00%
Transfer to Fund Balance	0	0	0	0	0.00%	0.00%
Total Debt Service Funds	$7,987,107	$7,993,225	$7,981,225	$7,996,890	0.05%	100.00%
Capital Projects Funds						
Revenues						
Interest Earnings	$581,837	$183,803	$295,700	$200,093	8.86%	0.77%
Grants/Interlocal/Donations	694,413	4,540,000	3,655,728	1,055,000	-76.76%	4.08%
Special Assessment Revenue	229,988	233,710	238,000	247,342	5.83%	0.96%
Loan Proceeds/Contributions	0	0	0	200,000	-100.00%	0.77%
Interfund Transfers	15,940,037	9,367,993	9,367,993	10,455,677	11.61%	40.47%
Total Revenues	$17,446,275	$14,325,506	$13,557,421	$12,158,112	-15.13%	47.06%
Transfer from Fund Balance	22,277,708	21,985,838	30,860,632	13,674,637	-37.80%	52.94%
Total Capital Projects Funds	$39,723,983	$36,311,344	$44,418,053	$25,832,749	-28.86%	100.00%
Expenditures						
Capital Outlay	$38,785,116	$35,128,271	$43,442,980	$24,499,694	-30.26%	94.84%
Interfund Transfers	734,613	731,163	731,163	731,413	0.03%	2.83%
Other	204,254	451,910	243,910	601,642	33.13%	2.33%
Total Expenditures	39,723,983	36,311,344	44,418,053	25,832,749	-28.86%	100.00%
Transfer to Fund Balance	0	0	0	0	0.00%	0.00%
Total Capital Projects Funds	$39,723,983	$36,311,344	$44,418,053	$25,832,749	-28.86%	100.00%

Executive Summary

Summary of Other Funds						
Description	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	FY17 Budget to FY16 Budget % Variance	FY2017 % of Total
Enterprise Funds						
Revenues						
Charges for Services	$5,809,804	$5,693,000	$5,807,600	$6,090,200	6.98%	90.29%
Interest Earnings	17,024	6,400	13,700	13,700	114.06%	0.20%
Grants/Interlocal/Donations	25,000	0	0	0	0.00%	0.00%
Interfund Transfers	0	0	0	0	0.00%	0.00%
Miscellaneous	4,168	0	0	0	0.00%	0.00%
Total Revenues	$5,855,996	$5,699,400	$5,821,300	$6,103,900	7.10%	90.49%
Transfer from Fund Balance	0	257,255	178,755	641,151	149.23%	9.51%
Total Enterprise Funds	$5,855,996	$5,956,655	$6,000,055	$6,745,051	13.24%	100.00%
Expenditures						
Salaries and Wages	$1,177,158	$1,354,113	$1,286,244	$1,354,966	0.06%	20.09%
Employee Benefits	$523,960	$589,342	$590,277	$636,317	7.97%	9.43%
Contractual	1,363,774	1,400,150	1,759,989	1,814,889	29.62%	26.91%
Commodities	318,509	341,550	339,480	460,550	34.84%	6.83%
Capital Outlay	810,577	997,100	1,034,965	1,271,629	27.53%	18.85%
Debt Service	202,200	204,100	204,100	200,500	-1.76%	2.97%
Interfund Transfers	885,000	785,000	785,000	685,000	-12.74%	10.16%
Other	265,739	285,300	0	321,200	12.58%	4.76%
Total Expenditures	5,546,917	5,956,655	6,000,055	6,745,051	13.24%	100.00%
Transfer to Fund Balance	309,079	0	0	0	0.00%	0.00%
Total Enterprise Funds	$5,855,996	$5,956,655	$6,000,055	$6,745,051	13.24%	100.00%
Internal Service Funds						
Revenues						
Interest Earnings	$268,596	$161,366	$206,000	$206,000	27.66%	1.41%
Miscellaneous	1,124,273	30,000	230,000	30,000	0.00%	0.21%
Interfund Transfers	1,817,444	2,107,319	2,107,319	2,298,133	9.05%	15.71%
Charges for Services	6,848,122	6,749,295	6,828,595	6,644,937	-1.55%	45.42%
Total Revenues	$10,058,435	$9,047,980	$9,371,914	$9,179,070	1.45%	62.74%
Transfer from Fund Balance	0	4,564,607	949,914	5,450,343	0.00%	37.26%
Total Internal Sevice Funds	$10,058,435	$13,612,587	$10,321,828	$14,629,413	7.47%	100.00%
Expenditures						
Salaries and Wages	$146,433	$175,011	$175,011	$176,386	0.79%	1.21%
Employee Benefits	4,432,126	5,243,386	5,243,386	5,351,911	2.07%	36.58%
Contractual	1,629,278	1,621,270	1,633,584	1,724,591	6.37%	11.79%
Commodities	3,708	5,062	5,062	5,548	9.60%	0.04%
Capital Outlay	1,447,942	1,356,858	1,919,412	1,870,977	37.89%	12.79%
Interfund Transfers	0	1,211,000	1,211,000	1,500,000	23.86%	10.25%
Other	141,512	4,000,000	134,373	4,000,000	0.00%	27.34%
Total Expenditures	7,800,999	13,612,587	10,321,828	14,629,413	7.47%	100.00%
Transfer to Fund Balance	2,257,436	0	0	0	0.00%	0.00%
Total Internal Sevice Funds	$10,058,435	$13,612,587	$10,321,828	$14,629,413	7.47%	100.00%
Trust & Agency Funds						
Revenues						
Interest Earnings	2,239,735	16,527,549	10,850,000	17,337,114	4.90%	59.95%
Gain/Loss on Investments	-11,747,821	0	0	0	0.00%	0.00%
Miscellaneous	103,396	95,000	77,500	82,500	-13.16%	0.29%
Contributions	8,229,372	10,023,424	8,694,992	10,159,695	1.36%	35.13%
Interfund Transfers	1,577,000	1,180,000	1,180,000	1,339,000	13.47%	4.63%
Total Revenues	$401,682	$27,825,973	$20,802,492	$28,918,309	3.93%	100.00%
Transfer from Fund Balance	26,236,584	0	0	0	0.00%	0.00%
Total Trust & Agency Funds	$26,638,266	$27,825,973	$20,802,492	$28,918,309	3.93%	100.00%
Expenditures						
Contractual	$26,638,266	$21,184,774	$18,994,898	$22,072,348	4.19%	76.33%
Transfer to Fund Balance	0	6,641,199	1,807,594	6,845,961	3.08%	23.67%
Total Trust & Agency Funds	$26,638,266	$27,825,973	$20,802,492	$28,918,309	3.93%	100.00%

Highlights from the other funds include:

- The CIP Fund and ACIP II Fund contain funding for various drainage system improvements and sanitary sewer improvements and other capital projects described in greater detail in the budget document.
- The Coastal Management Fund budget for FY17 represents costs associated with monitoring required as a result of our permitted coastal projects, and carryover balances. No renourishment projects are anticipated for FY17. The transfer to the coastal fund is based on the coastal financing plan which contains an annual increase of 3%.
- The Recreation Enterprise Fund is projecting an increase of 6.9% in revenue. Staff will be proposing fee increases in dockage rates and select fees at the golf course. Staff is not recommending an increase to Recreation Center rental or tennis fees for FY17. The transfer to the General Fund is reduced for the second year in a row. The funds will be used to accrue additional monies in the Dock Replacement Reserve to fund the rebuilding of the Town Docks anticipated to begin in the next 6 – 9 years and to bolster an income stream to pay future anticipated dock replacement debt service.
- Funding for the Risk fund has decreased due to reductions in the fixed costs for liability and property insurance.
- The Health Fund employer contribution has remained flat due to savings realized from the wellness program and favorable claims experience.
- The Equipment Replacement Fund depreciation has increased by $190,814. This increase is due to the replacement cost of new equipment purchases and a specific increase for Fire-Rescue pumpers.
- The Retirement Fund employer contribution increased as described earlier and the transfer to the OPEB trust increased due to the reduction in the investment return assumption from 8% to 7.5%.

Final Thoughts

This concludes the summary. Please see the attached Letter of Transmittal and FY2017 proposed budget document for detailed information. Staff will answer any questions you may have.

Respectfully Submitted,

Thomas G. Bradford
Town Manager

cc: Department Directors
Jay Boodheshwar, Deputy Town Manager

MEMORANDUM

To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Jane Struder, Director of Finance

Date: July 5, 2016

Subject: Taxable Value Update and FY17 Budget Impact

The General Fund budget and the proposed millage rate were prepared and calculated using the taxable value estimate we received from the Property Appraiser on June 1st. In late June we received the "July 1st" update and the taxable value increased to $15,929,537,770, representing an increase of 8.65% over FY16. This new amount would provide an additional $160,153 in ad valorem tax revenue if the millage rate remained at 3.3530 as proposed, and would still provide no tax increase for homesteaded property owners. I would recommend keeping the proposed millage at 3.3530 and add the $160,153 to the transfer to the Capital Improvement Program to be used for costs associated with the underground utility project. If the Town Council would like to reduce the millage rate and keep the same amount of ad valorem revenue that is currently in the budget, the millage rate would be 3.3424 and would provide the homesteaded property owner a savings of $10 per $1 million of taxable value.

The State of Florida requires the Town to calculate a rolled-back millage rate. The rolled-back rate is defined as that millage rate which provides the same property tax revenue for each taxing authority as was levied during the previous year (exclusive of New Construction, Additions, Rehabilitative Improvements Increasing Assessed Value By At Least 100%,Annexations, Deletions). The proposed millage is 7.3% over the rolled back rate of 3.1249. The rolled-back rate is required to be announced at the public hearings in September.

The table on the following page summarizes the details of the updated taxable value and the effect on the proposed budget.

Taxable Value, Millage Rate and Ad Valorem Revenue Update

	June 1st	% Change from FY16	July 1st	% Change from FY16
Taxable Value	15,879,277,514	8.3%	15,929,537,770	8.65%
Millage Data using the July 1st Taxable Value	**FY16 Millage Rate**	**Maintain FY16 Rate for FY17**	**FY17 Original Proposed Rate**	**FY17 Ad valorem Budget Rate**
Millage Rate	3.3776	3.3779	3.3530	3.3424
Millage % Increase/Decrease from FY16	n/a	0%	-0.74%	-1.05%
Ad Valorem Tax Revenue	$47,131,000	$51,117,966	$50,741,153	$50,581,000
Additional Tax Revenue over FY16	n/a	$3,986,966	$3,610,153	$3,450,000
Additional Tax Revenue over FY17 Proposed Budget	n/a	$536,966	$160,153	$0
Homestead Value Increase 0.7%	$1,000,000	$1,007,000	$1,007,000	$1,007,000
Town Taxes	$3,209	$3,233	$3,209	$3,199
Increase/(Decrease) over FY16	n/a	$24	$0	($10)

TOWN OF PALM BEACH

Town Manager's Office

TENTATIVE - SUBJECT TO REVISION

SPECIAL TOWN COUNCIL MEETING

AGENDA

TOWN COUNCIL CHAMBERS

TUESDAY, JULY 12, 2016

Commencing immediately following the conclusion of the regularly scheduled Town Council meeting which beings at 9:30 AM

I. CALL TO ORDER AND ROLL CALL

Mayor Gail L. Coniglio
Michael J. Pucillo, President
Richard M. Kleid, President Pro Tem
Bobbie Lindsay
Danielle Moore
Margaret A. Zeidman

II. PLEDGE OF ALLEGIANCE

III. APPROVAL OF AGENDA

IV. COMMUNICATIONS FROM CITIZENS – 3 MINUTE LIMIT

V. TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY17 BUDGET
[Thomas G. Bradford, Town Manager]

A. General Fund
   a. Pension: Discretionary 4% Town Contribution
   b. Building Permit Fees

B. Debt Service Fund

C. Capital Improvement Funds
   1. Pay As You Go Capital Improvement Program
   2. Accelerated Capital Improvement Program
   3. Coastal Protection Program
   4. Worth Avenue Maintenance

D. Recreation Enterprise Fund
    a. Fee Discussion

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

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

G. Review of General Fund and Recreation Fund Program Revenues and Expenditures for FY2017.

VI. RESOLUTION NO. 98-2016 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Approving a Proposed Operating Millage Rate of 3.3779 for the Tentative Fiscal Year 2017 Budget; Approving the Computed Rolled Back Millage Rate of 3.1249 to be Provided to the Property Appraiser in Accordance with F.S. 200.065; Establishing the Date, Time and Place of the First and the Final Budget Hearings to Consider the Proposed Millage Rates and Tentative Fiscal Year 2017 Budget and Directing the Town Manager to Transmit this Information to the Property Appraiser of Palm Beach County in Accordance with the Requirements of F.S. 200.065.
[Thomas G. Bradford, Town Manager]

VII. RESOLUTION NO. 99-2016 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Worth Avenue Improvement Project; Establishing the Estimated Assessed Cost Against the Properties that will be Benefitted Thereby; Directing the Town Manager to Prepare an Updated Assessment Roll; Establishing a Public Hearing to Consider Approval of the Assessment Rolls and Reimposition of the Maintenance Assessments and their Collection Pursuant to the Uniform Assessment Collection Act; Directing the Provision of Notice; and Providing for an Effective Date.
[Jane Struder, Director of Finance]

VIII. RESOLUTION NO. 101-2016 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Town Hall Square Improvement Project; Describing the Property to be Included Within the Proposed Town Hall Square Assessment Area and the Local Improvements and Related Services to be Provided Therein; Determining the Estimated Capital Cost, Project

Cost and Maintenance Cost of the Town Hall Square Improvement Project; Establishing the Method of Assessing the Assessed Cost Against the Properties that will be Benefitted Thereby; Establishing Other Terms and Conditions of the Assessments; Directing the Town Manager to Prepare a Preliminary Assessment Roll; Establishing a Public Hearing to Consider Imposition of the Proposed Assessments and the Method of Their Collection; Directing the Provision of Notice; and Providing for an Effective Date.
[Jane Struder, Director of Finance]

IX. RESOLUTION NO. 102-2016 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Collection of Commercial Solid Waste; Establishing the Estimated Assessed Cost Against the Properties that will be Benefitted Thereby; Directing the Town Manager to Prepare an Updated Assessment Roll; Establishing a Public Hearing to Consider Approval of the Assessment Rolls and Reimposition of the Service Assessments and their Collection Pursuant to the Uniform Assessment Collection Act; Directing the Provision of Notice; and Providing an Effective Date.
[H. Paul Brazil, Director of Public Works]

X. ANY OTHER MATTERS

XI. ADJOURNMENT

PLEASE TAKE NOTE:

The progress of this meeting may be monitored by visiting the Town's website (www.townofpalmbeach.com) and clicking on "Meeting Audio" in the left column. If you have questions relative to this feature, please contact the Office of Information Systems (561) 227-6315.

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

(This page intentionally left blank)

TOWN OF PALM BEACH
LETTER OF TRANSMITTAL

Budget for Fiscal Year 2016-2017

SEAL OF THE TOWN OF PALM BEACH FLORIDA
INCORPORATED APRIL 17, 1911

TOWN OF PALM BEACH

July 12, 2016

Honorable Mayor, Town Council and Citizens

Submitted herewith is the Annual Budget and Financial Plan for the Town of Palm Beach for the fiscal year commencing October 1, 2016 (FY2017). Expenditures from all operating, capital projects, and debt service funds, are expected to total $159,561,950. This proposed budget is of note in that the proposed property tax rate providing revenue to the General Fund is recommended to be reduced to (3.3530), a 0.74% millage rate decrease. The June 1st preliminary estimate for taxable value for FY17 from the Property Appraiser is $15,879,277,514, 8.3% over FY16. In preparing this proposed budget, staff has tried to adequately address the needs of the Town, while at the same time minimizing the impact to Town taxpayers.

This budget was prepared keeping five important concepts foremost: 1) that the budget is a policy document and must facilitate understanding and policy analysis by elected officials and the general public; 2) the level of service that the Town provides its residents and visitors should not be compromised; 3) the plan for routine replacement of major capital equipment must be maintained; 4) the long range plan for funding capital improvements must be continued; and 5) unassigned fund balances should be maintained at sufficient levels.

The Annual Budget and Financial Plan for the Town of Palm Beach covers the funds which are reviewed herein in the following order:

1) General Fund
2) Debt Service Fund
3) Capital Improvement Fund
4) Coastal Management Fund
5) Accelerated Capital Improvement Program Fund
6) Recreation Enterprise Fund
7) Internal Service Funds
8) Trust Funds

Budget Format

This letter of transmittal is designed to provide for understanding and policy analysis of the FY17 budget for the elected officials and public. The Annual Budget Document provides additional detailed information for all revenue and expenditure categories and has been prepared in a program format. Each program contains historical and proposed expenditure information and a narrative description of what services are provided. In this way, elected officials are able to understand and concentrate on the very important policy questions necessary to consider when reviewing the annual budget such as: Is this the level of service that citizens expect? Are taxpayers willing to pay the cost of providing this level of public service? How are the Town's long-term capital and financial needs of the Town being addressed?

General Fund

The General Fund is the primary operating fund of the Town. It is the only fund which directly utilizes ad valorem (property) taxes as a revenue source. The proposed millage rate is 3.3530 which is less than the FY16 rate of 3.3779 representing a 0.74% millage rate decrease.

The State of Florida requires the Town to calculate a rolled-back millage rate. The rolled-back rate is defined as that millage rate which provides the same property tax revenue for each taxing authority as was levied during the previous year (exclusive of New Construction, Additions, Rehabilitative Improvements Increasing Assessed Value By At Least 100%, Annexations, Deletions). The proposed millage is 6.04% over the rolled back rate of 3.1619. The rolled-back rate is required to be announced at the public hearings in September.

General Fund expenditures are proposed to increase by 4.90% over FY16. This increase includes a transfer of $2,200,000 transfer to the Capital Improvement Fund, an increase of $1,170,000. The General Fund departmental operating budget, before transfers, increased by 3.86% over FY16.

Highlights of the FY17 budget include:

1) Based upon the Property Appraiser's Preliminary Certification issued June 1, 2016, existing property taxable values in the Town have risen 8.3% over the prior year.
2) No additional positions have been included in the budget.
3) Merit increases are included in the budget as well as a 2% increase in the pay ranges.
4) The increase in defined benefit (DB) pension benefits is due to the lower returns in FY15 for the pension fund and additional funding for the changes in the mortality tables. The DB amount reflects the changes to the non-union public safety pension benefits which did not increase the overall pension cost for FY17, but includes the transfer of the employer's estimated non-union public safety DC contributions to the retirement fund.
5) **The Defined Contribution total includes the Town discretionary 4% increase for a total of an 8% Town match to General Employee and Lifeguard's contributions.**
6) Funding for Health Insurance has remained flat for FY17 and is in keeping with the findings of our consultant Willis and excellent claims experience.

7) Additional Funding of $1,170,000 has been included for the transfer to the Capital Improvement Fund. A portion ($500,000) of the increase is to begin to build up reserves for future capital projects once the bond proceeds have been spent. The balance, $670,000, is to fund Underground Utility items discussed later in this document.

Revenues

In the General Fund, total revenues are expected to increase by $3,525,207 (4.9%) from the adopted FY16 budget. The changes by revenue type are shown on the table below:

Revenue	FY2016	FY2017	FY16 vs. FY17 Difference	% Change
Ad Valorem Taxes	$47,131,000	$50,581,000	$3,450,000	7.32%
Non Ad Valorem Taxes	5,845,000	5,903,000	58,000	0.99%
Licenses & Permits	9,320,320	9,560,500	240,180	2.58%
Intergovernmental	1,135,437	1,178,500	43,063	3.79%
Charges for Services	3,867,388	3,816,550	-50,838	-1.31%
Fines and Forfeitures	1,284,000	1,255,000	-29,000	-2.26%
Investment Earnings	700,000	705,000	5,000	0.71%
Miscellaneous	266,600	288,758	22,158	8.31%
Interfund Transfers	785,000	685,000	-100,000	-12.74%
Transfers For Contingency and Compensated Absences	1,579,586	1,466,230	-113,356	-7.18%
Total Revenues	$71,914,331	$75,439,538	$3,525,207	4.90%

Ad Valorem Revenue

The proposed FY16 budget contains an increase in property tax revenues of 7.32% sufficient to cover increases in operating expenses and an additional $1,170,000 transfer to the Capital Improvement Fund. The proposed FY2017 millage rate provides no tax increase for homesteaded property owners. The General Fund budget and proposed millage rate were prepared using the taxable value amount received from the Property Appraiser on June 1st. An update will be provided in a separate memorandum once the July 1st estimate is released.

Below is a millage rate table to help facilitate a discussion of where we are and what is proposed for the FY17 budget.

Millage Rate Options

	FY16 Millage Rate	Maintain FY16 Rate for FY17	FY17 Proposed
Millage Rate	3.3779	3.3779	3.3530
Tax Revenue	$47,131,000	$50,956,681	$50,581,000
Millage % Increase/Decrease from FY16	n/a	0%	-0.74%
Homestead Value Increased by 0.7%	$1,000,000	$1,007,000	$1,007,000
Town Taxes	$3,209	$3,233	$3,209
Increase/(Decrease) over FY16	n/a	$24	$0

Non Ad Valorem Revenue

Total non ad valorem revenues (excluding transfers of fund balance) are anticipated to increase by $75,207 from the FY16 revenue budget. The differences by revenue type are described in detail, as follows:

- Non ad valorem taxes are expected to increase by $58,000 (0.99%), due to increases in utility tax revenue based upon better than anticipated revenue collections in FY16.

- Licenses and Permits are expected to increase by $240,180 (2.58%). This is due to an improvement in building permit revenue, offset by a proposed reduction in building permit fees based on a cost allocation study prepared during 2016. The amount is still conservatively estimated compared to recent history.

- Intergovernmental Revenues are expected to increase by $43,063 (3.79%), due primarily to increase in grant revenue.

- Charges for Services are expected to decrease by $50,838 (-1.31%), due to reductions in special detail revenue, offset by increases in parking kiosk and solid waste disposal revenues. An increase in parking permit fees from $40 to $50 per year to the Gainesville and Arlington plans is proposed. This increase generates $17,500 per year.

- Fines and Forfeitures are expected to decrease by $29,000 (-2.26%) due to improved compliance resulting in fewer parking tickets.

- Interest Earnings on the Town's invested funds are expected to increase $5,000 (0.71%) from the FY16 budget. The budget is based on the expectations that interest revenues will remain relatively flat during the next year.

- Miscellaneous Revenue is expected to increase by $22,158 (8.31%) due to an anticipated increase in State Highway lighting maintenance revenue.

- The only Interfund Transfer is from the Recreation Enterprise Fund for services provided by the General Fund. This transfer is proposed to be reduced by $100,000 to $685,000 for FY17 for the second year in a row. The Town Docks will have to be replaced within the next 6 to 9 years. We are currently accruing funds in the Dock Replacement Reserve on an annual basis equal to the annual depreciation of approximately $164,000 per year on the docks. Through FY16 a total of $3,140,000 had been set aside in the Dock Replacement Reserve. Current estimates for the replacement of the Town Docks are over $10,000,000. We are proposing to reduce the transfer from the Recreation Enterprise Fund to the General Fund and increase the annual transfer to the Dock Replacement Reserve by $100,000 in order to strengthen the reserves for the future project and gradually provide a revenue stream sufficient to pay debt service on the newly constructed Town Docks. We will likely propose the same decrease in the transfer from Recreation Enterprise Fund to the General Fund in future years.

- The proposed transfer from reserves is $1,466,230. The transfer represents $960,300 for contingency funding from unassigned fund balance and $505,930 from the designated reserve for compensated absences, both in compliance with the Town's adopted financial policies.

Expenditures

Total proposed General Fund expenditures of $75,439,538 represent a 4.9% increase from FY16 expenditures. Changes for each individual program are included under separate tabs in the Annual Budget Document. If you compare the General Fund budget, less the transfers to the other funds, which would represent the departmental operating budget, the year over year increase would be 3.86%. Highlights of the overall changes by category of expenses for FY16 vs. FY17 are set forth in the table on the following page:

Expenditure Category	FY2016	FY2017	FY16 vs. FY17 Difference	% Change
Salary and Wages	$24,950,913	$24,737,579	-$213,334	-0.86%
Pension Benefits	7,483,056	8,774,323	1,291,267	17.26%
Other Employee Benefits	7,924,669	8,135,225	210,556	2.66%
Contractual	8,931,123	9,432,209	501,086	5.61%
Commodities	1,774,239	1,810,344	36,105	2.03%
Depreciation/Capital Outlay	2,344,591	2,695,182	350,591	14.95%
Library	315,777	325,250	9,473	3.00%
Other/Transfers	18,189,963	19,529,426	1,339,463	7.36%
Total Expenditures	$71,914,331	$75,439,538	$3,525,207	4.90%

Salary and Wages

Salaries and wages are proposed to decrease by $213,334 (-0.86%) for FY17. This category also includes the cost of providing pay for performance increases to eligible employees and a 2% increase to employee pay ranges at a cost of $111,897, offset by salary decreases due to the retirement of 13 employees to date during FY16 and an additional 7 employees expected in FY17.

Some of the expenditures included within the salary and wages category are partially or fully offset by non-tax revenues. These expenditures include special assignment overtime paid for by the requestors of the service, education incentive pay reimbursed by the State, and Telecommunicator salary reimbursement through County 911 Funding. The revenue offset from these sources is budgeted for $670,000.

Pension Benefits

The pension benefits category includes both the DB and DC contributions. The increase in DB pension costs is due to the lower returns in FY15 for the pension fund and additional funding for the changes in the mortality tables. The DB amount reflects the changes to the non-union public safety pension benefits which did not increase the overall pension cost for FY17, but includes the transfer of the estimated employer non-union public safety DC contributions to the retirement fund.

Due to concerns about the rising unfunded liability in the pension fund, I am proposing a transfer of $2,500,000 from the Town's undesignated fund balance to the Retirement fund, to start to reduce the UAAL. This amount represents 9.12% of the total amount needed to obtain an 80% funded status ($27,426,310). The Retirement Fund assets represent a 70.5% funded ratio. A funded ratio of 80% to 90% is considered above average by Standard and Poor's. This amount, if approved, will be added to the retirement transfer for FY17.

The Town's match to the defined contribution plan is proposed to be funded at 8% for general employees and lifeguards, which includes the 4% required match of the employees' contributions and full funding (4%) of the 0%-4% discretionary Town contribution. Union firefighters are funded at 4%. The General Fund DC contribution is anticipated to be $954,366 for FY17, a reduction of $360,329. The reduction in the DC contribution is a result of the elimination of the DC plan for the non-union public safety personnel. As mentioned above, this amount was added to the public safety defined benefit expense to be transferred to the pension fund.

Other Employee Benefits

The $210,556 (2.66%) increase in the cost of non-pension employee benefits reflects the increase in the transfer to the OPEB trust, due to the reduction in the investment assumption from 8% to 7.5% and a small increase in the cost of the revised longevity and bonus program. There will be no increase in employee health insurance funding in FY17 based upon trend analysis provided by the Town's health insurance consultants.

Contractual

Total contractual costs are increasing in FY17 by $506,086 (5.67%) including the following specific increases: $60,000 for lobbying to reflect actual anticipated expenditures; $20,000 for an IT security audit; $31,883 for landscape maintenance costs; $94,205 in utility service costs; $110,000 in contractual plan review; $18,200 for merchant card processing; $25,000 for a HIPPA compliance audit; $34,926 increased landfill costs; and $34,575 for training and professional development.

Commodities

The $36,605 (2.06%) increase in FY17 for commodities is due to uniform and parking kiosk expenses, and other miscellaneous supplies throughout all Town departments.

Capital Outlay/Equipment Replacement

The increase in capital expenditures of $348,567 (14.86%) is partially due to increased depreciation costs of $190,814 on new equipment purchases and a specific increase in the estimated replacement value of 3 pumpers in the Fire-Rescue Department due to higher than anticipated increases in the cost of these vehicles.

Other

The Other category includes transfers to other funds (including the Capital Improvement Fund, Debt Service Fund, OPEB Trust Fund and the Risk Insurance Fund) and funding for the Four Arts Library. Also included in this category is the General Fund Contingency.

- The transfer for debt service increased $9,950 to $6,275,412 to reflect the FY17 principal and interest payments on the 2010 and 2013 bonds.
- Funding for the transfer to the Risk Insurance program decreased by $96,558 (4.99%) due to the estimated decrease in fixed insurance costs for property and liability.
- The transfer to the OPEB trust fund increased by $159,000 due to the change in the investment assumption from 8% to 7.5%.
- The Pay As You Go portion of the capital improvement program has been increased from $1,030,000 to $2,200,000 ($1,170,000) to begin to increase this transfer to build reserves for capital projects once the ACIP bond funds have been spent and to fund costs related to the underground utility project as follows:
    - i. $200,000 to bury overhead lines through the City of Lake Worth section of South Ocean Boulevard; and
    - ii. $200,000 to hire either a contractual or full time project coordinator for the town-wide underground utility project reporting directly to the Town Manager and UUTF, and Town Council; and
    - iii. $270,000 to augment the underground utility program to reduce assessments.
- The transfer to the Coastal Management Fund of $8,255,677 represents an increase of $240,457 for the funding for the coastal program due to the planned 3% increase to the FY16 base to adjust for inflationary impacts.
- Funding for the Four Arts Library totals $325,250 which is a 3% increase from FY16 in accordance with prior Town Council direction.
- The General Fund Contingency for FY17 is funded at 1.5% ($960,300) of total General Fund operating expenditures, per Town policy

Fund Balance

As of September 30, 2015, the Town's unassigned General Fund balance was $22,267,050. Town policy requires that the General Fund maintain an unassigned fund balance of 25% of budgeted operating expenditures (General Fund budget less coastal and capital transfers). This requires a minimum unassigned fund balance of $15,629,586 for the FY16 budget. Therefore, the Town's unassigned General Fund balance was $6,669,094 above the policy required minimum for FY16. During FY16, a transfer of $2,530,250 was made to begin to fund the underground utility project. This amount represented the Town's estimated prepayment of the assessments on Town owned properties. The remaining unassigned General Fund balance is $4,138,844. The FY17 proposed budget includes a transfer of $1,466,230 from fund balance reserves to fund the following items: contingency reserve

($960,300) and compensated absence payouts ($505,930). The contingency transfer will come from the Town's unassigned General Fund balance and the compensated absence payouts will come from the compensated absence reserve.

I am proposing a transfer of $2,500,000 to the Retirement Fund as a supplemental Town contribution to reduce the unfunded liability. This amount represents 9.12% of the total amount needed to obtain 80% funded status ($27,426,310). The Retirement Fund assets represent a 70.5% funded ratio. A funded ratio of 80% to 90% is considered above average by Standard and Poor's.

Based on results thus far for FY16, we expect to add an estimated surplus of $4 million to the unassigned fund balance at FY16 year end.

Personnel Complement

The total proposed personnel complement (for all funds Townwide) for FY17 is 362.87 full-time equivalent personnel (FTEP), which is a decrease of 2.22 FTEP from the adopted FY16 budget. The decrease represents the decline in part time positions in Recreation. A chart of the FTEP by department is shown on the table below:

Department/Fund	FY13	FY14	FY15	FY16	FY17
Town Manager	5.10	5.10	5.10	5.00	5.00
Information Systems	6.00	6.00	8.00	8.00	8.00
Human Resources	4.38	4.38	4.63	5.13	5.03
Finance	17.64	18.14	18.64	18.56	18.56
Planning, Building & Zoning	26.25	26.25	27.25	28.25	28.25
Fire-Rescue	79.90	75.90	75.90	75.90	75.90
Police	104.35	103.35	103.35	103.35	103.35
Public Works	88.02	88.04	87.04	88.54	88.07
Recreation Enterprise Fund	25.80	26.71	26.04	27.55	25.30
Coastal Management Fund	0.00	0.00	1.00	1.00	1.50
Risk Fund	1.00	1.00	1.00	1.16	1.16
Health Fund	0.79	0.79	0.79	0.97	1.01
OPEB Trust	0.73	0.73	0.73	0.90	0.95
Retirement Fund	0.71	0.71	0.71	0.79	0.79
Total Authorized Positions	**360.67**	**357.10**	**360.18**	**365.09**	**362.87**

OTHER FUNDS

Below are highlights from the budgets for other Town funds. Additional information can be found at the tabs in the back of the Budget Document behind the General Fund information.

The Town's other funds include: Debt Service, Capital Improvement Funds, Recreation Enterprise Fund, Internal Service Funds (Health, Risk, Equipment Replacement), and Trust Funds (Pension and OPEB Trust).

Debt Service Funds (205, 206)

The Debt Service Funds provide for the payment of principal and interest on the Town's outstanding bonds. During FY10, the Town authorized the issuance of $57,035,000 for a portion of the Town's Accelerated Capital Improvement Program (ACIP) and refunding all of the Town's existing debt. In addition, bonds totaling $14,770,000 were issued for the Worth Avenue Commercial District Project. In 2013, the Town issued $55,590,000 for the second phase of the ACIP, "bondable" coastal projects, and the Town's portion of the Par 3 clubhouse project.

The Town's outstanding debt as of September 30, 2016 is shown below:

Year Issued	Outstanding Principal Balance @ September 30, 2016	Purpose
2010A	$50,840,000	First Phase of the ACIP and Refund Outstanding Debt.
2010B	$11,550,000	Worth Avenue Commercial District Project
2013	$53,755,000	Second Phase of ACIP, Bondable Coastal, and Par 3 Clubhouse
Total	$116,145,000	

As of September 30, 2016, the Town's net bonded debt will amount to 14.6% of the legal limit of $796,476,888 (5% of preliminary FY17 taxable value of $15,929,537,770).

The 2010A and 2013 Series Revenue Bonds debt service is funded from non-ad valorem revenues. A portion of each ($200,501) is funded through the Recreation Enterprise Fund for the Town's portion of the Par 3 golf course and clubhouse renovation, and a portion is funded through the Coastal Management Fund ($731,413). The non-ad valorem revenue transfer from the General Fund for FY17 is $6,275,412.

The 2010B Series Revenue Bonds debt service appropriation of $773,050 is funded through non ad valorem assessments on the property owners within the Worth Avenue Assessment District.

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

For FY17 the following items totaling $12,145,281 are included in the capital improvement budgets for ACIP II the Capital Improvement Fund (307):

- Surface drainage improvements - $1,545,000
- Drainage system improvements - $2,699,281
- Sanitary sewer improvements - $3,650,000
- Street and road improvements - $1,438,597
- Bulkheads and seawalls - $306,403
- Water main improvements (WPB) - $800,000 (Reimbursed by West Palm Beach)
- Landfill site maintenance - $25,000
- Facility improvements - $981,000
- Repair and maintenance improvements- $30,000 minor renovation/repair projects.
- Underground Utility Project - $670,000

The transfer to the Capital Improvement Fund has been increased from $1,030,000 to $2,200,000. A portion of the increase ($500,000) is to begin to fund projects that will need to be completed once the ACIP II bond proceeds have been expended. The remainder of the increase ($670,000) is for underground utility project costs. This amount includes:

i. $200,000 to bury overhead lines through the City of Lake Worth section of South Ocean Boulevard; and
ii. $200,000 to hire either a contractual or full time project coordinator for the town-wide underground utility project reporting directly to the Town Manager and UUTF, and Town Council; and
iii. $270,000 to augment the underground utility program to reduce assessments.

Bonds funds in the ACIP II fund will be used to fund the remaining capital projects.

Coastal Management

The Coastal Management Fund (309) is used in part to fund the construction costs of the coastal projects. The details of the FY17 budget for Coastal Management can be found in the Annual Budget Document. This plan has been updated by Public Works to include estimates for future projects based upon current costs. We are proposing to increase the transfer from the General Fund by the original planned 3% increase to adjust for inflation.

Recreation Enterprise Fund (403)

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

Revenue

Staff is projecting an increase in recreation revenue of 6.9% from the FY2016 budget. At the Town Council meeting on July 12, 2016, staff will propose increasing dockage rates and select fees at the Par 3 Golf Course. Staff is not recommending increasing Recreation Center rental or tennis fees. The growth of participation at the Recreation Center and the two tennis centers continues to be the primary strategy for increasing revenue within these two divisions.

Tennis revenue projections are slightly higher for 2017. The focus will remain on increasing participation and no fee increases are proposed. Tennis has experienced a consistent increase in participation over the past several years and this trend is expected to continue in 2017. The cost recovery goal of 60% is expected to be achieved through continued cost control measures.

Recreation Center revenue projections have been adjusted to more accurately reflect anticipated income. The revenue focus for the Recreation Center will remain on the implementation of new programs, revitalization of existing programs and the development of marketing strategies to raise awareness of program offerings. Modest and strategic fee increases to individual activities will be in effect for the upcoming fiscal year. Staff is not recommending changes to building rental rates.

Town Dock revenues for FY17 are expected to increase. Staff is proposing fee changes for annual, seasonal and transient customers. Recommendations include dockage rate increases of 3% for annual and seasonal leases for slip sizes up to 130 feet with 100 amp single phase power and 5% for slip sizes up to 262 feet with 3 phase power. Increases are also being recommended for transient rates, with increases ranging from 3% to 8%, depending upon the size of the slip and the power supply provided. The overall increases should not affect our place in the market, and should not hinder our pursuit of achieving our cost recovery goals.

Golf Course revenue projections are expected to increase during 2017. Increases are being proposed for the purchase of the three sizes of buckets for range balls and the 10 large bucket program. However, the size of each bucket will increase slightly, to offset this additional expense. An increase is being recommended to the Maintenance & Improvement Fee for the summer season. This change will make the fee comparable with the winter and shoulder season. In an effort to ensure residents are not impacted by this proposed change, it is recommended that summer season resident green fees be reduced by the amount equal to the increase of the M & I Improvement Fee. The demand for tee times indicates these increases to fees will be tolerated and not affect play and the Par 3's place in the market. Also, it is expected that the food and beverage operations in the clubhouse will continue to show growth during the 2017 fiscal year.

Expenditures

The FY17 REF budget represents an overall increase of 4.5% from the FY16 budget. The Administration Section will exhibit an increase due to personnel adjustments. The Director's position will be filled for a complete fiscal year, causing an increase in Salaries and Wages and Employee Benefits. The Tennis Programs and Facilities budget will see a minor increase from FY16, while the Recreation Center budget is slightly lower than FY16, due to staff redistribution. The Par 3 Golf Course and the Marina are both showing increases in operating expenses. The Par 3 increase can be attributed to the rise in personnel and building maintenance costs. The rise in the Docks FY17 budget is due to the anticipated increase in security costs. The transfer of fund profits to the General Fund is budgeted at $685,000, a decrease of $100,000 from FY16. The decrease is designated for the dock replacement reserve in order to increase the funding for the future replacement of the Town docks.

Details regarding each of the programs of the REF can be found in the Recreation Enterprise Fund section of this document.

Internal Service Funds (501, 502, 320)

The transfer to the **Risk Fund (501)** has decreased by $96,558 (-4.99%) from FY16 to FY17. The decrease is related to reductions in the fixed costs for liability and property insurance.

The employer contribution for FY17 to the **Health Insurance Fund (502)** has remained the same as in FY16 due to savings realized from the wellness program and favorable claims experience.

The **Equipment Replacement Fund (320)** contains the accumulated depreciation of all fixed assets over the established thresholds of $2,500 for capital equipment and $1,500 for computer equipment. The annual depreciation transfer for FY17 is $2,298,133. This amount represents an increase of $190,814. In FY17, the total expenditures for equipment purchases will be $1,868,219. A detailed listing of planned equipment purchases is located in the Internal Service Funds section of the Annual Budget Document.

Trust Funds – (600, 610)

Retirement (600)

The FY17 actuarially determined contribution to the defined benefit plan originally totaled

$7,708,771. Due to the non-union public safety pension changes the amount now totals $8,087,085, the difference is offset by using the non-union DC contributions, which exceed funding required, but will remain in the fund to improve the unfunded status.

As mentioned earlier in this letter, I am proposing a transfer of $2,500,000 from the General Fund unassigned fund balance to the Retirement Fund as a supplemental Town contribution to reduce the unfunded liability. If approved, this amount will be included in the General Fund budget. This amount represents 9.12% of the total amount needed to obtain 80% funded status ($27,426,310). The Retirement Fund assets represent a 70.5% funded ratio. A funded ratio of 80% to 90% is considered above average by Standard and Poor's.

The Town contribution comparison for FY16 vs. FY17 is shown in the table below:

Town Defined Benefit Contribution

	FY16	FY17	$ Change	% Change
General Employees	$2,049,839	$2,414,960	$365,121	17.8%
Lifeguards	160,770	163,443	2,673	1.7%
Police	2,306,795	2,832,558	525,763	22.8%
Firefighters	2,359,519	2,676,124	316,605	13.4%
Subtotal	$6,876,924	$8,087,085	1,210,161	17.6%
Less: Prepaid Contribution	(488,633)	0	488,633	100.0%
Amount included in Budget	$6,388,291	$8,087,085	$1,698,794	26.6%

The Town contributes a required match of up to 4% to the Defined Contribution (DC) plan. Contributions to the DC plan began with the implementation of the hybrid plan on May 1, 2012. **In addition, the Town Manager may recommend and the Town Council may approve an additional discretionary contribution of up to 4% per year, to be decided each year depending upon economic and budgetary conditions. For FY17, the Town Manager is recommending a 4% discretionary DC contribution at a cost of $468,673 for General Employees and Lifeguards.** Non-union public safety officers will not be participating in the defined contribution program beginning in FY17. Union firefighters are not eligible for the discretionary match. Total employer contributions to the DC plan are shown in the chart on the following page:

Employer Defined Contribution Funding

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget
General	$123,785	$334,252	$699,122	$756,792	$861,483	$923,990
Lifeguards	2014	5,458	10,943	12,410	14,789	13,357
Police	43,163	104,787	265,191	294,148	321,688	0
Fire-Rescue	47,748	128,627	174,650	154,893	203,975	92,610
Total	$216,710	$573,124	$1,149,906	$1,218,243	$1,401,935	$1,029,957

Health Insurance (OPEB) Trust (610)

The actuarially determined transfer to the OPEB trust from the General Fund in the FY17 budget is $1,339,000. This amount is $159,000 (13.47%) more than FY16. The increase is due to the reduction in the investment assumption from 8% to 7.5%. The trust was established to account for and fund the liability for the Town's share of retiree health benefits. The contributions are funded like pension benefits, taking into account the accrued cost for current employee benefits as well as the costs of retired employee benefits. The Town's balance in the OPEB trust fund continues to be well ahead of other government agencies across the country.

Worth Avenue Special Assessment District

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

Looking Ahead

It is our expectation that property value growth will slow to a more stable rate for next year. Since 2000 the average rate of growth has been 6.9%. We expect the growth rate for FY17 to be closer to this average rate.

It is staff's intent during the upcoming year to review and implement the following initiatives:

- Develop and issue the Comprehensive Plan.
- Develop and implement a financing plan and construction plan for the utility undergrounding project with the assistance of the Underground Utility Task Force.
- Develop a financing plan for the proposed Community Center.

Inventory of Assets

The estimated inventory of parts, supplies, fuel and materials on hand as of October 1, 2016, will be approximately $500,000 and the total fixed asset inventory (which includes machinery, equipment, and vehicles with a value over $2,500 and computer equipment with a value over $1,500) will be approximately $19,867,000.

Tentative Millage Rate Resolution
Resolution No. 98-2016 adopting a tentative millage rate of 3.3779 mills is included in the backup. This rate is set slightly higher than the proposed rate of 3.3530 in case changed circumstances and/or Town Council decisions later this summer require the final millage rate to be set higher than our proposed rate. Florida law requires a first class mailing to all taxpayers if the millage rate is increased above the tentative millage rate adopted by the Town Council prior to the September public hearings. The final millage rate will be set at the public hearings in September.

Upcoming Meeting Schedule

Staff will present this proposed budget at the special Town Council meeting on July 12, 2016. The agenda includes adoption of the FY17 tentative millage rate to comply with the municipal budget adoption schedule mandated by State law.

The State mandated schedule also requires that two public hearings be held in September to provide for the final adoption of the Town's FY17 budget. The proposed public hearing meeting dates are as follows: (**These dates must be finalized at the July 12, 2016 Town Council meeting)**

- **First Public Hearing – September 13, 2016 at 5:01pm (tentative)**
- **Second Public Hearing – September 21, 2016 at 5:01pm (tentative)**

This budget proposal recommends a plan to primarily maintain public services at current levels at the lowest possible cost. This budget proposal also addresses the long-term needs of Palm Beach. It is not submitted with the notion that it is the only plan or the best plan, and I look forward to reviewing these proposals with the elected officials and citizens.

I wish to acknowledge the efforts of Jane Struder, Director of Finance, Cheryl Somers, Assistant Director of Finance, Amy Wood, Accounting Supervisor, and Jay Boodheshwar, Deputy Town Manager for their efforts in compiling this document which was generated with the valuable input of each Department Director and their respective staffs.

Respectfully Submitted,

Thomas G. Bradford
Town Manager

cc: Department Directors
Jay Boodheshwar, Deputy Town Manager

FY 17 Budget Summary by Fund Type, Revenues and Expenditures

	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
Revenues							
Ad Valorem Taxes	$50,581,000	$0	$0	$0	$0	$0	$50,581,000
Non Ad Valorem Taxes	5,903,000	0	0	0	0	0	5,903,000
Licenses and Permits	9,560,500	0	0	0	0	0	9,560,500
Intergovernmental	1,178,500	0	1,055,000	0	0	0	2,233,500
Charges for Services	3,816,550	0	0	6,090,200	6,644,937	0	16,551,687
Fines and Forfeitures	1,255,000	0	0	0	0	0	1,255,000
Contributions	0	0	200,000	0	0	10,159,695	10,359,695
Interest Earnings	705,000	1,100	200,093	13,700	206,000	17,337,114	18,463,007
Miscellaneous	288,758	0	0	0	30,000	82,500	401,258
Special Assessments	0	774,450	247,342	0	0	0	1,021,792
Interfund Transfers	685,000	7,207,326	10,455,677	0	2,298,133	1,339,000	21,985,136
Subtotal	73,973,308	7,982,876	12,158,112	6,103,900	9,179,070	28,918,309	138,315,575
Appropriations from Fund Balance	1,466,230	14,014	13,674,637	641,151	5,450,343	0	21,246,375
Total Revenues	$75,439,538	$7,996,890	$25,832,749	$6,745,051	$14,629,413	$28,918,309	$159,561,950
Expenditures							
Salaries and Wages	$24,737,579	$0	$0	$1,354,966	$176,386	$114,073	$26,383,004
Employee Benefits	16,909,548	0	0	636,317	5,351,911	2,075,629	24,973,405
Contractual	9,432,209	0	0	1,814,889	1,724,591	19,882,346	32,854,035
Commodities	1,810,344	0	0	460,550	5,548	300	2,276,742
Capital Outlay	399,807	0	24,499,694	1,271,629	1,870,977	0	28,042,107
Depreciation	2,295,375	0	0	0	0	0	2,295,375
Debt Service	0	7,980,390	0	200,500	0	0	8,180,890
Interfund Transfers	18,894,376	0	731,413	685,000	1,500,000	0	21,810,789
Other	960,300	16,500	601,642	321,200	4,000,000	0	5,899,642
Subtotal	75,439,538	7,996,890	25,832,749	6,745,051	14,629,413	22,072,348	152,715,989
Transfer to Fund Balance/Retained Earnings	0	0	0	0	0	6,845,961	6,845,961
Total Expenditures	$75,439,538	$7,996,890	$25,832,749	$6,745,051	$14,629,413	$28,918,309	$159,561,950

Financial Ratios

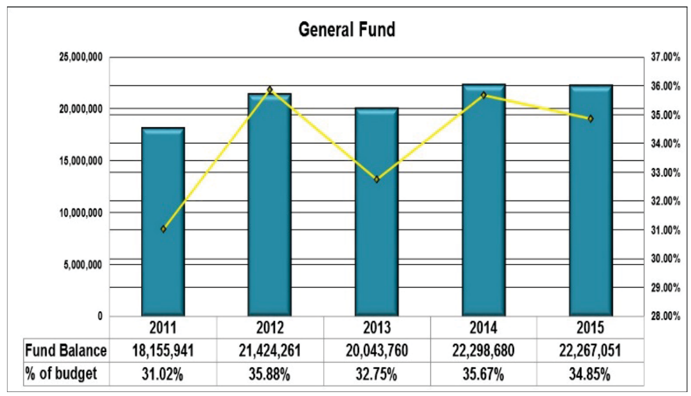
	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	67.05%	0.00%	0.00%	0.00%	0.00%	0.00%	31.70%
Ad Valorem Taxes per capita (8,041 population)	$6,290	$0	$0	$0	$0	$0	$6,290
Total expenditures per capita (8,041 population)	$9,382	$995	$3,213	$839	$1,819	$3,596	$19,844
Personnel as a percentage of the total budget	32.79%	0.00%	0.00%	20.09%	1.21%	0.39%	16.53%
Capital expenditures as percentage of total fund budget	0.53%	0.00%	94.84%	18.85%	12.79%	0.00%	17.57%
Capital expenditures per capita (8,041 population)	$50	$0	$3,047	$158	$233	$0	$3,487

Town of Palm Beach Reserves

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

Unassigned Fund Balance - General Fund

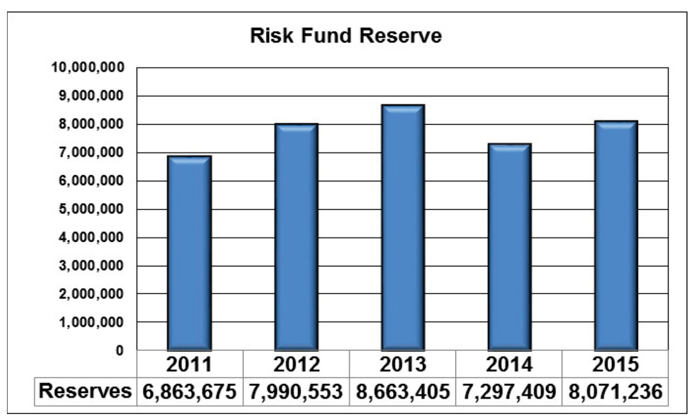
Pursuant to adopted policy, the unassigned fund balance for the General Fund is to be maintained at a minimum level of 25% of current year General Fund budgeted expenditures. This minimum level is to be maintained to protect the Town against economic downturns, temporary revenue shortfalls, unpredicted one-time expenditures, and for tax rate stabilization purposes. During FY16, the Town Council approved a budget amendment transferring $2,530,250 from the unassigned fund balance to begin to fund the underground utility project. The amount represented the estimated prepayment of the assessments on Town owned properties. Twenty-five percent of the FY16 General Fund operating budget (General Fund budget less coastal transfer) is $15,629,586. The unassigned fund balance after the FY16 budget amendment exceeds the minimum requirement by $4,138,844.



The General Fund Undesignated Fund Balance has consistently exceeded the required minimum level of 25%. The chart above details the General Fund Undesignated Fund Balance and the percent of budgeted expenditures the balance represents. For the FY17 budget, a transfer of $960,300 from fund balance will be used to fund the contingency reserve as directed by policy.

Reserves - Risk Fund

The total reserve balance for the Risk Fund was $8,071,236 as of September 30, 2015. Out of this reserve balance, the Town funds the Reserve for Catastrophic Exposures/Emergencies - Risk Fund in the amount of $2,500,000 and the Contingency Reserve for $500,000. The trend for the Risk Fund Reserve is shown in the table. In 2014 the Town Council approved a transfer of $2,000,000 from the reserves of the Risk Fund to the Coastal Protection Fund.



Reserve for Catastrophic Exposures/Emergencies - Risk Fund

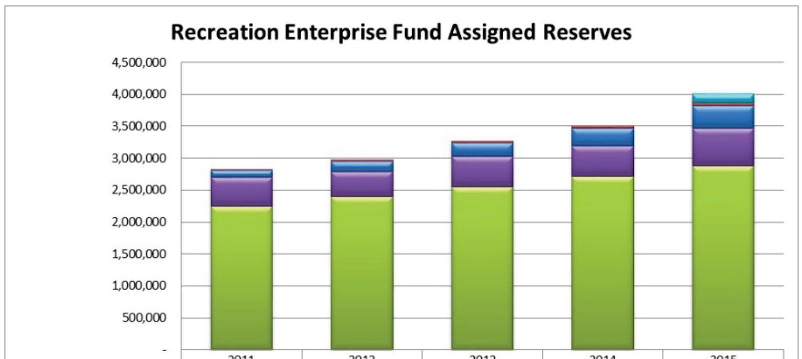
The Reserve for Catastrophic Exposures/Emergencies for the Risk Fund is funded at a minimum of $2,500,000. This reserve was established to set aside emergency funds to protect the Town against the potential financial impacts large judgments in excess of insurance coverage and the financial impacts of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

Recreation Enterprise Fund Reserves

The Recreation Enterprise Fund reserve is to be maintained at a minimum level of 25% of budgeted revenues totaling $1,424,850 for FY16. The purpose of the reserve is to provide an adequate level of net assets for unanticipated financial impacts as well as to provide for one-time expenditures to improve the facilities.

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

At the end of FY15, the net asset balance for the Recreation Enterprise Fund (REF) was $4,303,456. Separate reserves have been set aside from this amount for the dock replacement, Par 3 Golf Course and Clubhouse Improvements, tennis improvements and equipment replacement.



	2011	2012	2013	2014	2015
M&I Par3 Clubhouse	-				147,602
M&I Tennis	16,418	23,867	31,075	38,459	46,320
M&I Golf	108,772	162,138	212,375	279,252	351,246
Equipment Replacement	458,002	397,132	472,319	472,319	584,638
Dock Replacement	2,240,125	2,395,723	2,551,321	2,715,680	2,880,038

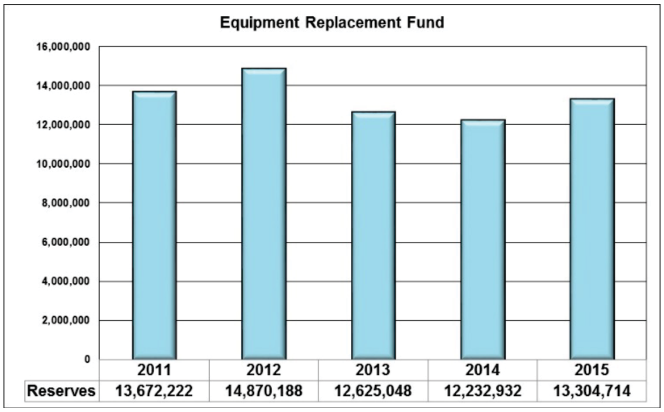
At the end of FY15, $2,880,038 had been set aside in the Dock Replacement Reserve. The Dock Replacement reserve was created to fund the replacement cost of the construction of the Town's docks whenever it is determined they must be replaced. The replacement reserve is to be maintained at 100% of accumulated depreciation plus accumulated interest earned on the reserve. For the FY16 and FY17 budget, additional funding has been appropriated to increase the funding for this reserve. The transfer to the General Fund was decreased by $100,000 in FY16 and by an additional $100,000 in FY17. These funds will be transferred to the Dock Replacement Reserve.

The Par 3 Golf Course charges an additional $2 per round to fund a maintenance and improvement reserve. At the end of FY15, the balance is $351,246. In FY15 the Town Council approved a maintenance and improvement reserve for the Par 3 Club house which will be funded with a year-end transfer of 50% of the Par 3 golf course net profits. The reserve balance at the end of FY15 was $147,602.

In FY10, a maintenance and improvement fee was implemented for the Tennis program. This reserve at the end of FY15 is $46,320 and has been set aside for improvements to the tennis centers.

The Recreation Enterprise Fund's equipment replacement reserve allows for the purchase of capital equipment and is funded with accumulated replacement cost depreciation from Recreation Net Assets. The balance in the REF Equipment Replacement Fund for FY15 is $584,638.

Equipment Replacement Fund



The Town-wide Equipment Replacement Fund is intended to fund the replacement cost of existing equipment, vehicles and computers when they reach the end of their useful life. This reserve significantly reduces the budgetary fluctuations due to purchases of large pieces of equipment and ensures compliance with the fixed asset inventory and depreciation schedule required by GASB34.

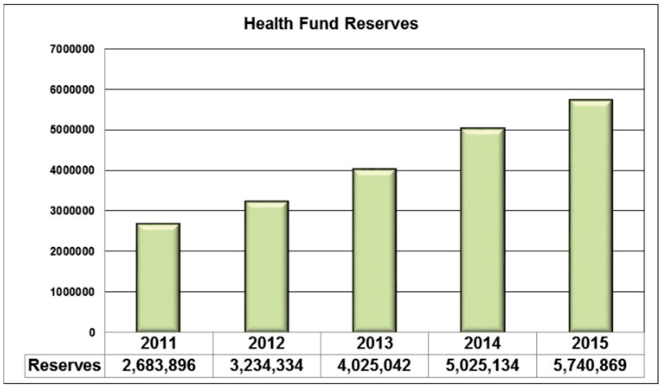
The balance in the Equipment Replacement Fund for year-end FY15 is $13,304,714. In FY13, the Town Council approved the use of a portion of this reserve ($4,867,019) for internal financing for small underground utility projects financed by special assessments. The balance available for future projects is $3,768,598.

For FY17, the depreciation transfer will total $2,295,375 and expenditures for capital equipment are budgeted at $1,808,919.

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

A Reserve for Compensated Absences reduces the budgetary fluctuations due to the payout of accrued leave time to employees when they leave Town service. This reserve is funded at a rate of 100% of the fiscal year end accrued leave balances. Funds are appropriated annually from this reserve based upon estimates of pay-outs of eligible accrued vacation, sick and compensatory time and the related payroll tax liability. The balance in the reserve as of September 30, 2015, was $3,168,790. The FY16 appropriation for the pay-out of eligible accrued vacation, sick and compensatory time from this reserve is $634,500 and the FY17 appropriation will be $505,930.

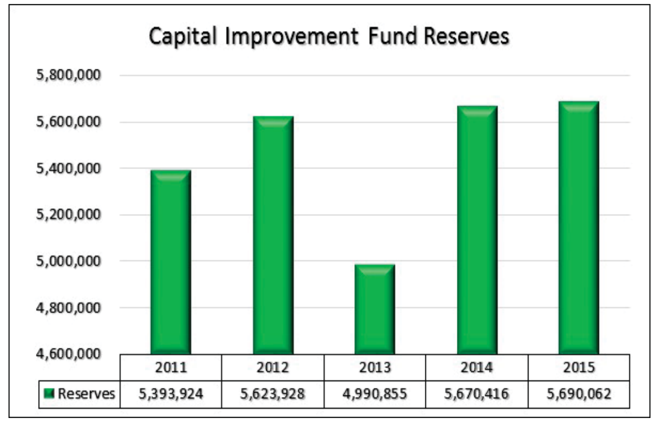
Health Insurance Reserve



The balance of the reserve in the Health Fund at the end FY15 is $5,740,869. These reserves guard against any deficiencies in the Town's self-insurance health fund for active employees' insurance expenditures. The trend in the reserve balance is shown in the chart. The balance has been improving over the past 5 years due to good claims experience. The funding for the health insurance fund has remained flat since FY2013.

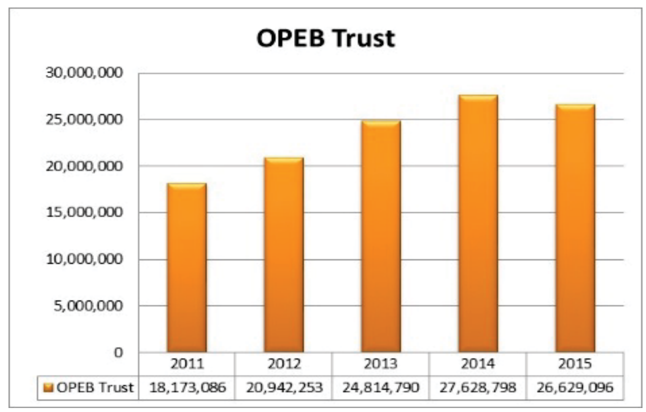
Capital Improvement Fund

For many years, the Town funded all of the capital infrastructure improvements through pay-as-you-go financing. In 2010, the Town issued the first of two bonds for capital improvements to accelerate many large scale capital improvement projects identified in the 20 year plan. The Capital Improvement Fund has received a $1,000,000 transfer from the General Fund each year since 2010 to fund small capital projects that were not included in the 20 year plan. Once the bond proceeds have been spent on the remaining projects, it is proposed to return to pay-as-you-go financing. The FY17 appropriation was increased to $2,200,000 to begin to build the reserves for capital projects once the bond proceeds have been spent.



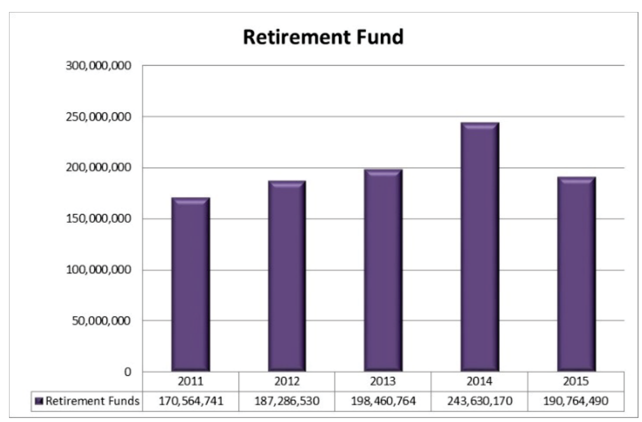
OPEB (Other Post Employment Benefits) Trust

The Town's OPEB Trust Fund was established in 2007 to comply with GASB Statements 43 and 54, which required the establishment of a liability for actuarially determined costs of retiree health benefits. This fund's investments are overseen by the Town's Investment Advisory Committee. The net asset balance in this trust is $26,629,096 as of September 30, 2015. The actuarially determined transfer from the General Fund for the OPEB liability for FY17 is $1,339,000. The Town continues to be well ahead of other government agencies in funding this liability.



Retirement Fund

The Town provides pension benefits for General Employees, Lifeguards, Police Officers, and Firefighters. The funds were separately managed by 3 pension boards until the consolidation on April 1, 2012, into the Employee's Retirement Fund. The Retirement Board oversees all of the Town's pension assets and retirement programs. The net assets of the consolidated retirement fund at the end of FY15 were $190,764,490. The reserve balance declined due to investment losses in FY15.



Contingency Reserves

Contingency reserves were established for the General Fund, Capital Fund, Equipment Replacement Fund, Recreation Enterprise Fund, Risk Insurance Fund and Health Insurance Fund to provide for unanticipated unbudgeted expenditures of a nonrecurring nature. The amount of the General Fund Contingency has been funded at 1.5% of the FY15 operating budget. The Capital Fund Contingency is appropriated at 10% of the capital budget, while the Equipment Replacement Fund, Risk, and Health Contingency Reserves are appropriated at $500,000 each. The Recreation Enterprise Fund Contingency is funded at 5% of the operating expenses. All of the contingency reserves are annually appropriated in the budget process from the net asset reserves of each of the funds. In most years a small amount from the contingency is allocated for expenditures through an affirmative vote of the Town Council.

The table below identifies the contingency budgets and actual expenditures for the fiscal years 2013 through 2017.

Contingency Reserves
FY2013 – FY2017

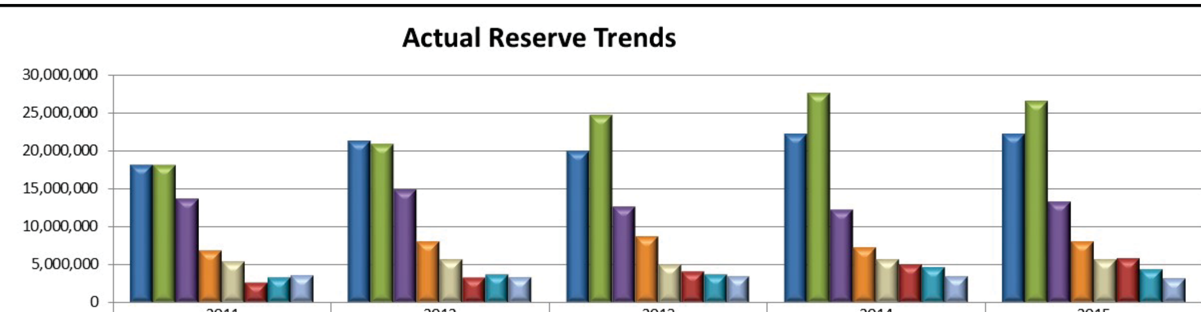
Contingency	2013	2014	2015	2016	2017
General Fund Budget	843,000	860,000	909,000	944,686	960,300
General Fund Actual	556,668	293,800	246,361	311,267	-0-
CIP Budget	201,000	205,000	205,000	208,000	348,600
CIP Actual	-0-	-0-	-0-	-0-	-0-
ERF Budget	500,000	500,000	500,000	500,000	500,000
ERF Actual	156,528	136,869	-0-	29,111	-0-
Risk Budget	500,000	500,000	500,000	500,000	500,000
Risk Actual	-0-	-0-	-0-	-0-	-0-
Health Budget	500,000	500,000	500,000	500,000	500,000
Health Actual	-0-	-0-	-0-	-0-	-0-
Recreation Budget	235,600	249,220	272,100	285,300	321,200
Recreation Actual	35,000	-0-	39,000	135,030	-0-

Unassigned Net Position

All reserves are at or over the policy established minimum. The financial strength of the Town can be measured by the health of its reserves. Bond rating agencies look closely at the reserve levels and the financial policies in place when rating a municipality. In 2010 and 2013, the rating agencies reviewed the Town's credit ratings in preparation for the issuance of the 2010 and 2013 Bonds. They cited the Town's healthy reserves, solid fiscal policies, and conservative management practices as some of the reasons for our exceptional bond ratings. Moody's Investors Service gave the Town an Aa1 for the 2010 and 2013 Revenue Bonds and confirmed the Town's Aaa issuer credit rating. Standard and Poor's issued a AA+ credit rating on the 2010 and 2013 Revenue bonds confirmed the Town's issuer credit rating of AAA. These Revenue Bond ratings and issuer credit ratings are the highest ratings these two services issue and represent the highest quality investment grade debt. The table and the chart below and on the following page summarize the trend of the unassigned net position, net asset balances, compensated absence, and replacement reserve actual balances for fiscal year ending FY11 through FY15 and estimated balances for FY16.

Reserve Balances
Fiscal Years 2011 – 2016 Est.

Fund	2011	2012	2013	2014	2015	2016 Est.
General Fund	18,155,941	21,424,261	20,043,760	22,298,680	22,267,051	22,700,000
Compensated Absence	3,621,915	3,315,135	3,390,226	3,456,532	3,168,789	3,000,000
Equipment Replacement Fund	13,672,222	14,870,188	12,625,048	12,232,932	13,304,714	13,000,000
Recreation Enterprise Fund	413,966	707,381	486,466	1,025,665	179,645	179,000
Recreation ERF	458,002	397,132	472,319	472,319	584,638	590,000
Dock Replacement	2,240,125	2,395,723	2,551,321	2,715,680	2,880,038	3,140,000
Par 3 M&I Reserve	108,722	162,138	212,375	279,252	351,246	421,446
Tennis M&I Reserve	16,418	23,867	31,075	38,459	46,320	54,220
Par 3 Clubhouse M&I					147,602	320,000
Health Fund	2,683,896	3,234,334	4,025,042	5,025,134	5,740,869	5,732,839
Risk Fund	6,863,675	7,990,553	6,625,018	7,297,409	8,071,236	8,010,157
Capital Improvement Fund	5,393,924	5,623,928	4,990,855	5,670,416	5,898,531	6,800,000
Health - OPEB Trust	18,173,086	20,942,253	24,814,790	27,628,798	26,629,096	27,372,667
Pension Fund	170,564,741	187,286,530	198,460,764	216,001,372	190,764,490	190,710,979
Total	242,366,683	268,373,423	278,729,059	304,142,648	$280,034,265	$282,025,946



	2011	2012	2013	2014	2015
General Fund	18,155,941	21,424,261	20,043,760	22,298,680	22,267,051
OPEB Trust	18,173,086	20,942,253	24,814,790	27,628,798	26,629,096
Equipment Replacement Fund	13,672,222	14,870,188	12,625,048	12,232,932	13,304,714
Risk Fund	6,863,675	7,990,553	8,663,405	7,297,409	8,071,236
Capital Improvement Fund	5,393,924	5,623,928	4,990,855	5,670,416	5,690,062
Health Fund	2,683,896	3,234,334	4,025,042	5,025,134	5,740,869
Recreation Enterprise Fund	3,315,215	3,697,167	3,753,556	4,645,148	4,303,456
Compensated Absence	3,621,915	3,315,135	3,390,226	3,456,532	3,168,790

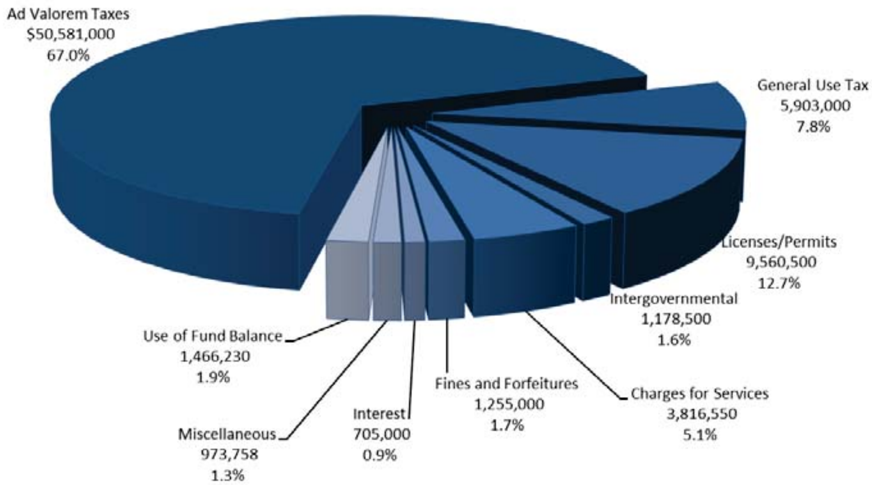
(This page intentionally left blank)

Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison
Fiscal Years 2016 - 2017

	Budget FY2016	Budget FY2017	FY16 vs. FY17 $ Difference	FY16 vs. FY17 % Change
Revenues				
Ad Valorem Taxes	$47,131,000	$50,581,000	$3,450,000	7.32%
Non Ad Valorem Taxes	8,005,000	8,103,000	$98,000	1.22%
Licenses & Permits	7,103,320	7,304,000	$200,680	2.83%
Intergovernmental	1,135,537	1,178,500	$42,963	3.78%
Charges for Services	3,867,388	3,816,550	-$50,838	-1.31%
Fines and Forfeitures	1,284,000	1,255,000	-$29,000	-2.26%
Investment Earnings	700,000	705,000	$5,000	0.71%
Miscellaneous Revenues	323,500	345,258	$21,758	6.73%
Interfund Transfers	785,000	685,000	-$100,000	-12.74%
Transfer From Fund Balance	1,579,586	1,466,230	-$113,356	-7.18%
Total Revenues	**$71,914,331**	**$75,439,538**	**$3,525,207**	**4.90%**
Expenditures				
Department				
Legislative	$95,600	$155,900	$60,300	63.08%
General Government	807,300	698,017	-$109,283	-13.54%
Town Manager	769,306	781,929	$12,623	1.64%
Advice and Litigation	550,000	561,000	$11,000	2.00%
Human Resources	851,243	888,575	$37,332	4.39%
Information Systems	2,320,819	2,460,413	$139,594	6.01%
Finance	2,028,839	2,109,302	$80,463	3.97%
Planning/Building/Zoning	4,050,642	4,316,599	$265,957	6.57%
Library	315,777	325,250	$9,473	3.00%
Fire-Rescue	11,743,196	12,161,865	$418,669	3.57%
Police	14,198,001	14,742,293	$544,292	3.83%
Emergency Management	46,300	46,300	$0	0.00%
Public Works	14,767,345	15,323,669	$556,324	3.77%
Contingency	944,686	960,300	$15,614	1.65%
Transfer to Other Funds	18,425,277	19,908,126	$1,482,849	8.05%
Total Expenditures	**$71,914,331**	**$75,439,538**	**$3,525,207**	**4.90%**
Revenues Over/(Under) Expenditures	**$0**	**$0**		

(This page intentionally left blank)

Revenues by Type

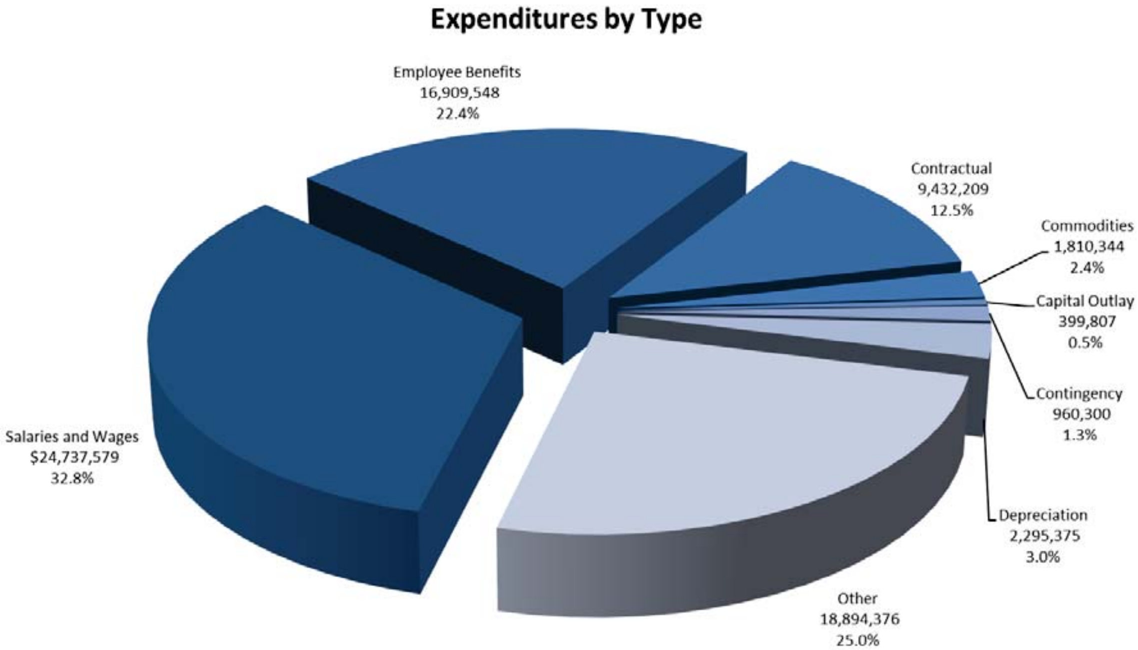


Ad Valorem Taxes	$ 50,581,000
General Use Tax	5,903,000
Licenses/Permits	9,560,500
Intergovernmental	1,178,500
Charges for Services	3,816,550
Fines and Forfeitures	1,255,000
Interest	705,000
Miscellaneous	973,758
Use of Fund Balance	1,466,230
	$ 75,439,538

Acct #	Title	2014 Actual	2015 Actual	2016 Budget	2016 Projected	2017 Budget	% Variance	% of Total Budget
311.000	**Ad Valorem Taxes**							
311.100	Current Ad Valorem Taxes	39,080,698	43,860,760	47,131,000	47,131,000	50,581,000	7.32%	67.05%
311.200	Back Taxes	30,228	9,128	-	-	-	0.00%	0.00%
		39,110,926	43,869,888	47,131,000	47,131,000	50,581,000	7.32%	67.05%
312.000	**Sales, Use and Fuel Taxes**							
312.410	1-6 Cents Local Opt Fuel Tax	210,104	224,355	220,000	220,000	225,000	2.27%	0.30%
312.420	1-5 Cents Local Opt Fuel Tax	100,186	105,126	105,000	105,000	108,000	2.86%	0.14%
		310,290	329,481	325,000	325,000	333,000	2.46%	0.44%
314.000	**Utility Services Taxes**							
314.100	Electricity Utility	2,568,843	2,554,383	2,550,000	2,550,000	2,550,000	0.00%	3.38%
314.200	Simplified Telecom Tax	1,030,492	1,074,774	1,100,000	1,100,000	1,100,000	0.00%	1.46%
314.300	Water Utility	1,616,381	1,663,154	1,600,000	1,650,000	1,650,000	3.13%	2.19%
314.400	Gas Utility	238,984	255,299	260,000	270,000	260,000	0.00%	0.34%
314.800	Propane Utility	8,567	11,050	10,000	10,000	10,000	0.00%	0.01%
		5,463,267	5,558,660	5,520,000	5,580,000	5,570,000	0.91%	7.38%
316.000	**Business Tax Receipts**							
316.000	Business Tax Receipts	640,363	659,635	671,820	671,820	672,000	0.03%	0.89%
316.100	Business Tax Receipt Penalties	62,348	22,793	25,000	25,000	25,000	0.00%	0.03%
		702,711	682,428	696,820	696,820	697,000	0.03%	0.92%
322.000	**Building Permits**							
322.100	Building	4,824,353	6,754,745	4,100,000	5,250,000	4,100,000	0.00%	5.43%
322.200	Electrical	414,267	575,422	400,000	475,000	425,000	6.25%	0.56%
322.300	Plumbing	255,943	372,442	250,000	350,000	290,000	16.00%	0.38%
322.400	Permit Processing	45,250	47,775	30,000	30,000	30,000	0.00%	0.04%
322.410	Permit Penalty	18,836	121,606	35,000	120,000	43,000	22.86%	0.06%
322.500	Except/Var. App.	241,533	172,361	160,000	200,000	162,500	1.56%	0.22%
322.510	Consultants Fees	8,740	-	-	-	-	0.00%	0.00%
322.520	Special Plan Review Fee	338,350	520,950	325,000	475,000	370,000	13.85%	0.49%
322.530	Reinspection Fees	1,500	2,325	2,500	2,500	2,500	0.00%	0.00%
322.750	Abandonments	2,797	381	-	1,500	-	0.00%	0.00%
322.800	Architectural Fees	169,880	174,010	140,000	140,000	140,000	0.00%	0.19%
322.850	Landmarks Submittal	25,220	26,620	25,000	25,000	25,000	0.00%	0.03%
322.900	Mechanical Permits	304,720	490,507	325,000	450,000	325,000	0.00%	0.43%
322.905	Contractor Registration Fee	9,600	9,500	10,000	6,350	10,000	0.00%	0.01%
322.910	Landscape Permit	8,845	10,731	8,000	12,000	10,000	25.00%	0.01%
322.911	Advanced Irrigation	3,900	300	1,000	-	1,000	0.00%	0.00%
322.915	Miscellaneous Permit Fees	100	-	-	-	-	0.00%	0.00%
322.920	Building Permit Search Fee	30,956	35,200	30,000	26,800	30,000	0.00%	0.04%
322.930	Dune Vegetation Fee	3,695	-	2,000	-	2,000	0.00%	0.00%
322.940	Permit Revision Fee	210,875	193,975	175,000	225,000	190,000	8.57%	0.25%
		6,919,360	9,508,850	6,018,500	7,789,150	6,156,000	2.28%	8.16%
323.000	**Franchise Fees**							
323.100	Electricity Franchise	2,012,907	1,999,420	1,960,000	1,960,000	2,000,000	2.04%	2.65%
323.400	Gas Franchise	159,633	168,751	200,000	200,000	200,000	0.00%	0.27%
		2,172,540	2,168,171	2,160,000	2,160,000	2,200,000	1.85%	2.92%
329.000	**Other Licenses, Fees and Permits**							
329.100	Right Of Way Permits	348,695	369,973	315,000	375,000	350,000	11.11%	0.46%
329.200	Residential Parking Plans	28,340	70,000	60,000	70,000	87,500	45.83%	0.12%
329.300	Arlington Plan	38,060	2,760	-	-	-	0.00%	0.00%
329.400	Taxi Permits	4,150	5,925	2,000	4,000	-	-100.00%	0.00%
329.470	Flood Plain Management Permit Fee	11,325	16,800	10,000	13,500	12,000	20.00%	0.02%
329.500	Newsrack Enclosure Admin Fee	940	940	1,000	1,000	1,000	0.00%	0.00%
329.930	Charitable Solicitations Fee	44,735	40,030	50,000	50,000	50,000	0.00%	0.07%
329.960	Char Solit Late Filing Fee	5,710	4,840	7,000	8,820	7,000	0.00%	0.01%
		481,955	511,268	445,000	522,320	507,500	14.04%	0.67%
331.000	**Federal Grants**							
331.220	Bullet Proof Vests Grant	-	4,212	-	2,566	5,000	100.00%	0.01%
331.240	Fema Grant - Fire-Rescue	-	3,077	-	-	-	0.00%	0.00%
		-	7,289	-	2,566	5,000	100.00%	0.01%
334.000	**State Grants**							
334.390	Grants State Of Florida	-	-	-	-	-	0.00%	0.00%
		-	-	-	-	-	0.00%	0.00%

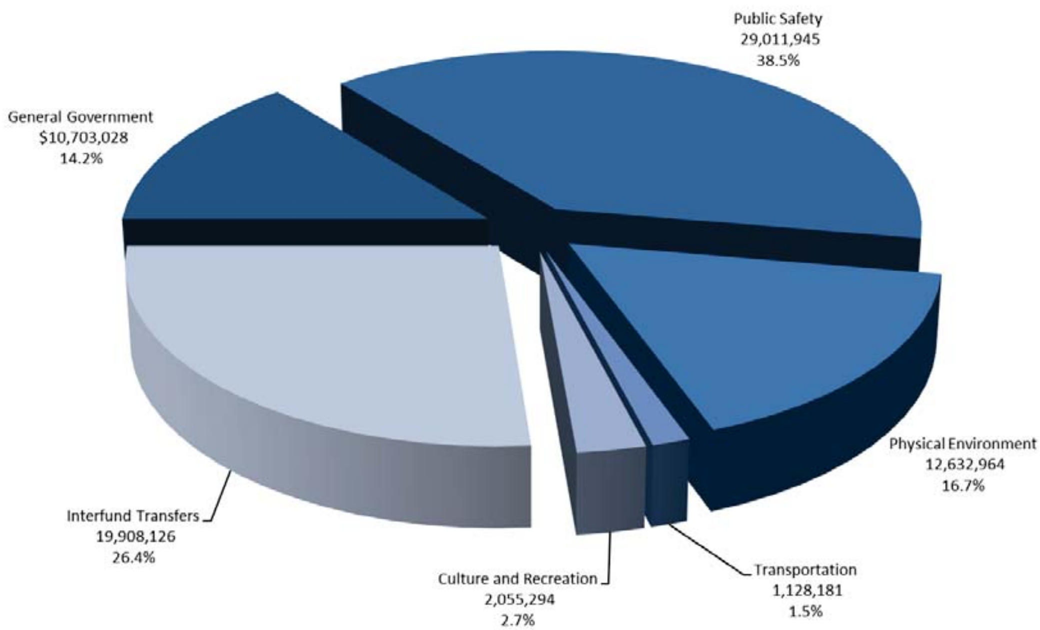
Acct #	Title	2014 Actual	2015 Actual	2016 Budget	2016 Projected	2017 Budget	% Variance	% of Total Budget
335.000	**State Shared Revenues**							
335.120	State Revenue Sharing	251,252	255,278	255,000	255,000	255,000	0.00%	0.34%
335.150	Alcoholic Beverage Lic	23,796	22,708	25,000	22,000	22,000	-12.00%	0.03%
335.180	Local Govt. Sales Tax	597,433	631,987	670,000	670,000	670,000	0.00%	0.89%
335.230	Fire Supplemental Compensation	30,412	29,293	33,000	30,000	30,000	-9.09%	0.04%
335.240	911 Equip Reimbursement	82,735	99,026	100,000	104,000	108,000	8.00%	0.14%
335.290	Seized Tag	2,950	2,667	3,000	3,000	3,000	0.00%	0.00%
335.490	Fuel Tax Refund	42,130	18,236	12,000	18,000	13,000	8.33%	0.02%
		1,030,708	1,059,195	1,098,000	1,102,000	1,101,000	0.27%	1.46%
337.000	**Grants From Other Local Units**							
337.200	Ems Grant - Palm Beach County	14,911	21,165	17,437	17,437	52,500	201.08%	0.07%
		14,911	21,165	17,437	17,437	52,500	201.08%	0.07%
338.000	**Shared Revenues-Other Local Units**							
338.200	County Occ. Licenses	22,240	15,040	15,000	15,000	15,000	0.00%	0.02%
338.600	$12.50 Citation Monies	3,555	-	5,000	5,000	5,000	0.00%	0.01%
		25,795	15,040	20,000	20,000	20,000	0.00%	0.03%
342.000	**Public Safety**							
342.100	Special Assignment Ot - Other	688,627	672,086	625,000	675,000	500,000	-20.00%	0.66%
342.120	Police Id Cards	15,264	20,295	17,500	17,500	17,500	0.00%	0.02%
342.130	Burglar Alarm False Alarm Fees	81,550	79,719	50,000	50,000	70,000	40.00%	0.09%
342.140	Burglar Alarm Registration Fee	47,674	95,745	95,000	95,000	95,000	0.00%	0.13%
342.150	Burglar Alarm - Penalties	2,828	7,200	5,000	5,000	5,000	0.00%	0.01%
342.160	Burglar Alarm - Direct Connect	6,210	13,661	15,000	15,000	20,000	33.33%	0.03%
342.170	Valet Parking Permit	10,150	11,100	10,000	10,000	10,000	0.00%	0.01%
342.200	Tent Permits	26,517	21,074	20,000	20,000	20,000	0.00%	0.03%
342.210	Special Detail-Fire	30,285	32,328	30,000	30,000	32,000	6.67%	0.04%
342.220	Fire Prev Bonfires	3,300	3,300	3,500	3,500	3,300	-5.71%	0.00%
342.225	Fire Prev Fire Hydrant	-	-	500	800	1,000	100.00%	0.00%
342.230	Fire Prev Hot Work	55,903	67,511	53,000	53,000	60,000	13.21%	0.08%
342.240	Fire Prev Public Assembly	1,000	2,500	2,000	3,000	1,500	-25.00%	0.00%
342.250	False Fire Alarms	25,494	14,377	20,000	20,000	15,000	-25.00%	0.02%
342.300	Fire Prev Fireworks	20,000	20,630	20,000	20,000	10,000	-50.00%	0.01%
342.500	Bldg. Insp. Fund Fees	8,924	12,696	8,000	10,000	10,000	25.00%	0.01%
342.501	Radon Gas	8,924	12,597	8,000	10,000	10,000	25.00%	0.01%
342.510	Fire Prev Technical Fire Insp	48,693	49,500	40,000	40,000	48,000	20.00%	0.06%
342.520	Fire Prev Annual Ins Fee	113,600	108,385	115,000	115,000	115,000	0.00%	0.15%
342.600	Ems Transport Fees	321,920	466,386	410,000	410,000	400,000	-2.44%	0.53%
		1,516,863	1,711,090	1,547,500	1,602,800	1,443,300	-6.73%	1.91%
343.000	**Physical Enviornment**							
343.400	Special Solid Waste	11,235	10,040	10,000	10,000	10,000	0.00%	0.01%
343.410	Solid Waste	947,431	895,065	976,028	976,028	995,000	1.94%	1.32%
343.430	Comp. Garbage Collection Fee	239,488	258,268	269,860	269,860	275,000	1.90%	0.36%
343.440	SWA Recycling Revenue	25,186	24,073	25,000	25,000	25,000	0.00%	0.03%
343.920	Historic Speciman Tree Fee	3,094	4,641	5,000	5,000	5,000	0.00%	0.01%
		1,226,434	1,192,087	1,285,888	1,285,888	1,310,000	1.88%	1.74%
344.000	**Transportation**							
344.505	Prkg Meter Royal Palm Way Lot	10,668	9,939	10,500	10,500	10,500	0.00%	0.01%
344.515	Prkg Meter Ocean Front	539,827	570,636	550,000	575,000	575,000	4.55%	0.76%
344.520	Prkg Meter Lake Front	23,906	28,019	28,000	31,000	31,000	10.71%	0.04%
344.525	Prkg Meter Phipps Ocean Front	84,379	92,852	90,000	90,000	90,000	0.00%	0.12%
344.530	Prkg Meter Peruvian	105,557	110,226	107,000	116,000	115,000	7.48%	0.15%
344.540	Prkg Meter Bradley Place	6,206	7,805	6,500	9,000	9,000	38.46%	0.01%
344.560	Parking Meter Royal Palm Way	37,877	40,401	45,000	35,000	35,000	-22.22%	0.05%
344.599	Other Parking Placard Programs	149,810	155,495	160,000	160,000	160,000	0.00%	0.21%
		958,230	1,015,373	997,000	1,026,500	1,025,500	2.86%	1.36%
349.000	**Other Charges for Services**							
349.400	Certification Copy	514	1,027	500	500	500	0.00%	0.00%
349.420	Misc Copies	6,260	2,890	4,000	4,000	4,000	0.00%	0.01%
349.430	Meeting Tapes Sales	96	-	-	-	-	0.00%	0.00%
349.450	Lien Search Fee	31,880	35,005	32,000	32,000	33,000	3.13%	0.04%
349.480	Microfiche/Scanned Documents	906	131	500	250	250	-50.00%	0.00%
349.500	Data Processing Services	2	-	-	-	-	0.00%	0.00%
		39,658	39,053	37,000	36,750	37,750	2.03%	0.05%

Acct #	Title	2014 Actual	2015 Actual	2016 Budget	2016 Projected	2017 Budget	% Variance	% of Total Budget
351.000	**Judgments and Fines**							
351.100	Fines - Other Parking	711,491	617,897	725,000	725,000	725,000	0.00%	0.96%
351.110	Fines - Parking Meters	75,356	85,667	75,000	75,000	75,000	0.00%	0.10%
351.120	Row Parking Violation Fines	16,357	9,400	15,000	15,000	15,000	0.00%	0.02%
351.150	Moving Violations	9,875	12,404	10,000	10,000	10,000	0.00%	0.01%
351.300	Revenue/2nd $ Funding	3,546	1,864	3,000	3,000	2,000	-33.33%	0.00%
351.600	Boot Fees	27,300	21,700	26,000	26,000	26,000	0.00%	0.03%
351.800	Penalty - Other Parking	199,705	169,867	190,000	190,000	190,000	0.00%	0.25%
351.900	Penalty - Parking Meters	24,792	29,171	30,000	30,000	27,000	-10.00%	0.04%
		1,068,422	947,970	1,074,000	1,074,000	1,070,000	-0.37%	1.42%
354.000	**Violations of Local Ordinances**							
354.400	Code Compliance Fines	845,075	142,380	200,000	200,000	175,000	-12.50%	0.23%
354.410	Code Compliance Admin Fee	10,687	9,175	10,000	10,000	10,000	0.00%	0.01%
		855,762	151,555	210,000	210,000	185,000	-11.90%	0.25%
361.000	**Interest and Other Earnings**							
361.120	Fmivt Interest	214,173	104,401	250,000	150,000	280,000	12.00%	0.37%
361.121	SBOA Interest	-	95,248	-	-	-	0.00%	0.00%
361.130	PFM/TD Bank Interest Income	67,477	125,574	150,000	150,000	150,000	0.00%	0.20%
361.140	Interest - Certificates of Deposit	65,773	246,192	250,000	250,000	250,000	0.00%	0.33%
361.150	Investment Earnings/Ad Valorem	36,304	26,170	50,000	30,000	25,000	-50.00%	0.03%
		383,727	597,585	700,000	580,000	705,000	0.71%	0.93%
362.000	**Rents and Royalties**							
362.120	Room Rental Dep - South Fire	-	79	-	-	-	0.00%	0.00%
362.140	Rooftop Lease	42,749	57,520	35,000	35,000	36,000	2.86%	0.05%
		42,749	57,599	35,000	35,000	36,000	2.86%	0.05%
364.000	**Disposition of Fixed Assets**							
364.410	Surplus Furn & Equipment	(761)	2,172	-	-	-	0.00%	0.00%
364.430	Sale of Land	353,100	-	-	-	-	0.00%	0.00%
		352,339	2,172	-	-	-	0.00%	0.00%
369.000	**Other Miscellaneous Revenues**							
369.500	State Highway Lighting Maint	74,324	76,551	71,000	71,000	95,000	33.80%	0.13%
369.540	Rebate For Town Towing	2,652	2,631	2,000	2,600	2,000	0.00%	0.00%
369.910	Credit Card Customer Surcharge	3,450	6,325	2,500	6,000	6,000	140.00%	0.01%
369.950	DC Forfeiture Transfer from ICMA	-	-	136,000	150,000	130,000	-4.41%	0.17%
369.990	Miscellaneous Revenue	173,667	22,958	20,100	20,100	19,758	-1.70%	0.03%
		254,093	108,465	231,600	249,700	252,758	9.14%	0.34%
381.000	**Interfund Transfer**							
381.180	Use Of Fund Balance	-	-	2,599,541	1,579,586	1,466,230	-43.60%	1.94%
381.970	Interfd Transfer-Marina	885,000	885,000	785,000	785,000	685,000	-12.74%	0.91%
		885,000	885,000	3,384,541	2,364,586	2,151,230	-36.44%	2.85%
		63,815,740	70,439,384	72,934,286	73,811,517	75,439,538	3.43%	100.00%

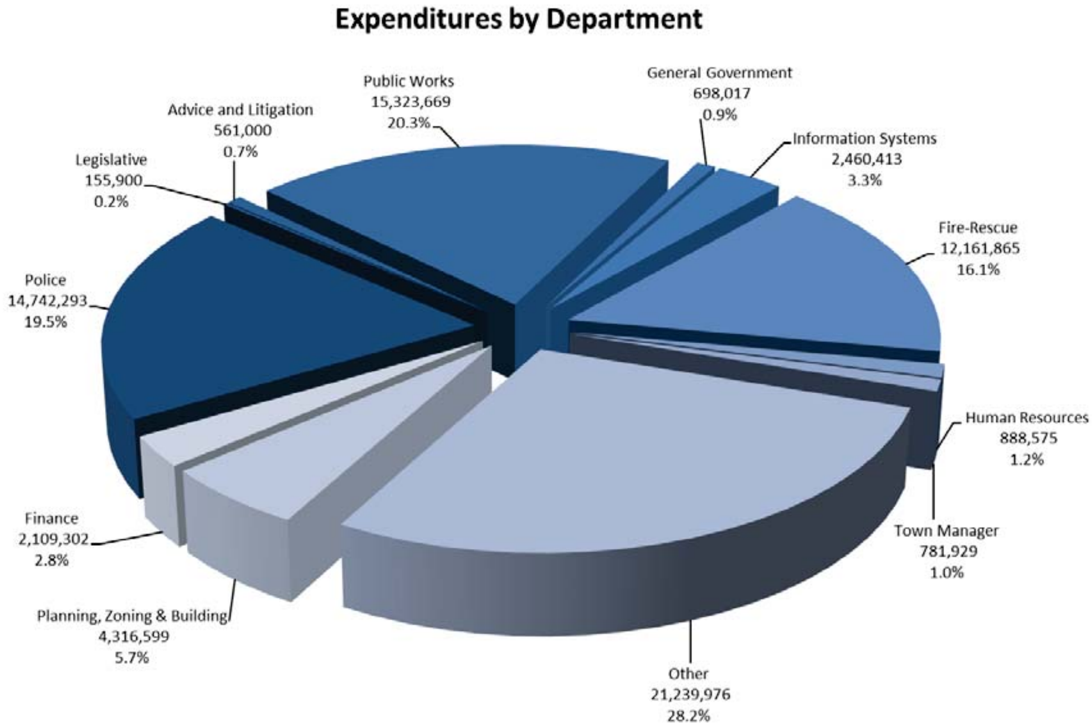


Salaries and Wages	$	24,737,579
Employee Benefits		16,909,548
Contractual		9,432,209
Commodities		1,810,344
Capital Outlay		399,807
Contingency		960,300
Depreciation		2,295,375
Other		18,894,376
	$	75,439,538

Expenditures by Function



General Government	$	10,703,028
Public Safety		29,011,945
Physical Environment		12,632,964
Transportation		1,128,181
Culture and Recreation		2,055,294
Interfund Transfers		19,908,126
	$	75,439,538



Police	14,742,293
Legislative	155,900
Advice and Litigation	561,000
Public Works	15,323,669
General Government	698,017
Information Systems	2,460,413
Fire-Rescue	12,161,865
Human Resources	888,575
Town Manager	781,929
Other	21,239,976
Planning, Zoning & Building	4,316,599
Finance	2,109,302
	$ 75,439,538

Program		FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	148,701	95,600	263,491	221,824	155,900	63.08%	0.21%
GENERAL GOVERNMENT	113	1,006,663	807,300	1,104,400	1,040,900	698,017	-13.54%	0.93%
TOWN MANAGER'S OFFICE	121	781,481	769,306	777,926	777,926	781,929	1.64%	1.04%
ADVICE & LITIGATION	122	466,456	550,000	570,321	570,321	561,000	2.00%	0.74%
INFORMATION SYSTEMS	125	1,997,842	2,320,819	2,438,455	2,385,882	2,460,413	6.01%	3.26%
HUMAN RESOURCES	123	595,059	851,243	862,140	862,140	888,575	4.39%	1.18%
FINANCE								
Records Management	131	349,843	368,287	373,287	319,317	351,507	-4.56%	0.47%
Financial Management	141	972,479	1,023,699	1,024,727	1,022,566	1,074,825	4.99%	1.42%
Purchasing	144	575,887	636,853	636,862	636,208	682,970	7.24%	0.91%
		1,898,209	2,028,839	2,034,876	1,978,091	2,109,302	3.97%	2.80%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	703,810	743,213	795,052	729,753	692,676	-6.80%	0.92%
Permit Issuance	212	1,042,625	1,261,398	1,336,835	1,335,655	1,394,916	10.58%	1.85%
Inspection/Compliance	213	1,306,269	1,274,087	1,344,856	1,284,848	1,440,329	13.05%	1.91%
Landmarks Preservation	214	185,648	156,840	195,025	165,642	167,520	6.81%	0.22%
Fire Prevention	215	371,109	312,807	312,807	322,028	322,518	3.10%	0.43%
Code Enforcement	216	273,487	302,297	302,297	232,325	298,640	-1.21%	0.40%
		3,882,948	4,050,642	4,286,872	4,070,251	4,316,599	6.57%	5.72%
LIBRARY SERVICES	321	306,580	315,777	315,777	315,777	325,250	3.00%	0.43%
FIRE-RESCUE								
Fire Administration	411	618,372	564,788	564,788	586,615	624,296	10.54%	0.83%
Operations	417	9,216,613	10,162,674	10,171,643	10,155,827	10,510,732	3.42%	13.93%
Training	418	330,811	301,866	304,079	304,079	323,583	7.19%	0.43%
Beach Rescue	419	645,524	713,868	713,868	714,581	703,254	-1.49%	0.93%
		10,811,320	11,743,196	11,754,378	11,761,102	12,161,865	3.57%	16.12%
POLICE								
Administrative Management	421	868,368	945,893	945,893	946,507	975,403	3.12%	1.29%
Org Crime/Vice/Narcotics	422	629,665	766,670	766,670	694,588	827,018	7.87%	1.10%
Records Information Systems	423	188,478	187,708	187,708	187,708	194,383	3.56%	0.26%
Training/Per/Pub Enf	424	276,013	281,203	281,343	279,108	276,263	-1.76%	0.37%
Communications	425	1,527,643	1,575,493	1,598,709	1,487,982	1,634,971	3.78%	2.17%
Crime Scene/Evidence	426	188,030	202,700	213,844	212,345	209,828	3.52%	0.28%
Patrol Services	428	8,052,798	8,558,071	8,592,537	8,186,509	8,933,676	4.39%	11.84%
Criminal Investigation	429	1,028,498	1,046,854	1,046,854	1,038,585	1,047,262	0.04%	1.39%
Parking Control	430	544,291	633,409	633,409	556,431	643,489	1.59%	0.85%
		13,303,784	14,198,001	14,266,967	13,589,763	14,742,293	3.83%	19.54%
PUBLIC WORKS								
Administrative Management	511	912,146	1,075,809	1,077,009	1,077,009	1,006,495	-6.44%	1.33%
Street Repair/Maintenance	521	336,871	364,163	409,517	409,517	379,067	4.09%	0.50%
Traffic Control	523	225,465	287,034	287,034	287,034	275,840	-3.90%	0.37%
Streeet Lighting	524	407,536	449,446	489,271	489,271	473,274	5.30%	0.63%
Storm Sewer Maintenance	531	728,804	858,429	861,766	861,766	885,943	3.21%	1.17%
Sanitary Sewer Maintenance	532	1,217,956	1,461,130	1,466,381	1,466,381	1,548,803	6.00%	2.05%
Sanitary Sewer Treatment	533	1,773,868	1,805,500	1,832,417	1,832,417	1,870,620	3.61%	2.48%
Residential Collection	541	960,236	851,912	853,372	853,372	880,665	3.38%	1.17%
Commercial Collection	542	955,282	1,093,039	1,093,039	1,093,039	1,147,574	4.99%	1.52%
Refuse Disposal	543	46,356	50,000	50,000	50,000	51,000	2.00%	0.07%
Yard Trash Collection	544	1,680,827	1,888,659	1,925,882	1,925,882	1,993,534	5.55%	2.64%
Recycling	545	273,420	341,296	341,296	341,296	362,079	6.09%	0.48%
Beach Cleaning	546	92,964	102,218	102,218	102,218	105,461	3.17%	0.14%
Parks	551	1,336,924	1,388,900	1,463,695	1,463,695	1,457,063	4.91%	1.93%
Facilities Maintenance	554	986,514	1,074,120	1,146,820	1,146,820	1,105,123	2.89%	1.46%
Parking Meter Maint & Collections	558	167,042	176,339	192,989	192,989	185,855	5.40%	0.25%
General Engineering Services	561	677,679	661,628	711,993	711,993	709,582	7.25%	0.94%
Right of Way Inspections	565	110,271	139,203	139,203	139,203	135,065	-2.97%	0.18%
Equip Operations/Maintenance	571	564,504	698,520	708,714	708,714	750,626	7.46%	1.00%
Coastal Management	581	-	-	-	-	-	0.00%	0.00%
		13,454,665	14,767,345	15,152,616	15,152,616	15,323,669	3.77%	20.31%
TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	1,000,000	1,030,000	1,030,000	1,030,000	2,200,000	113.59%	2.92%
Coastal Protection Fund (309)	611	11,377,000	8,015,220	8,015,220	8,015,220	8,255,677	3.00%	10.94%
Debt Service Fund (205))	612	6,100,000	6,265,462	6,265,462	6,265,462	6,275,412	0.16%	8.32%
Group Health Retirees (610)	621	1,577,000	1,180,000	1,180,000	1,180,000	1,339,000	13.47%	1.77%
Risk-W/C,Liab,Prop (501)	622	1,925,362	1,934,595	1,934,595	1,934,595	1,838,037	-4.99%	2.44%
Employee Retirement Fund (600)	624	-	-	-	-	-	0.00%	0.00%
		21,979,362	18,425,277	18,425,277	18,425,277	19,908,126	8.05%	26.39%
EMERGENCY/DISASTER RESPONSE	710	1,390	46,300	46,300	46,300	46,300	0.00%	0.06%
CONTINGENT APPROPRIATIONS	711	-	944,686	633,419	-	960,300	1.65%	1.27%
General Operating Fund (001) Total		48,655,098	53,489,054	54,507,938	52,772,893	55,531,412	3.82%	73.61%
Transfers to Other Funds		21,979,362	18,425,277	18,425,277	18,425,277	19,908,126	8.05%	26.39%
TOTAL GENERAL FUND		70,634,460	71,914,331	72,933,215	71,198,170	75,439,538	4.90%	100.00%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

PROGRAM: LEGISLATIVE 111

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	108,238	137,414	83,100	250,930	209,263	143,100	72.20%
Commodities	10,455	11,287	12,500	12,561	12,561	12,800	2.40%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	118,693	148,701	95,600	263,491	221,824	155,900	63.08%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Contractual:
The proposed budget for contractual services includes costs related to general and Coastal Management Program lobbying. In the past, the Town has appropriated additional funds from the General Fund Contingency to cover lobbying services related to coastal matters. The Town wishes to continue these services on an annual basis and budget for same annually. Therefore, the increase is associated with all costs related to lobbying services for coastal matters.

Commodities:
The proposed budget for commodities includes membership dues. Increase is associated with inflation costs for the annual membership to the Palm Beach County League of Cities and Florida League of Cities.

(This page intentionally left blank)

PROGRAM: GENERAL GOVERNMENT 113

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	555,971	864,511	589,400	589,400	589,400	460,117	-21.93%
Employee Benefits	277	16,665	45,100	45,100	45,100	45,100	0.00%
Contractual	95,325	125,184	172,800	469,900	406,400	192,300	11.28%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	303	-	-	-	500	100.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	651,573	1,006,663	807,300	1,104,400	1,040,900	698,017	-13.54%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
The proposed budget for contractual expenses includes the Employee/Events Recognition Program. The increase is associated with the costs for an annual employee picnic and/or holiday party.

(This page intentionally left blank)

PROGRAM: ADMINISTRATIVE MANAGEMENT 121

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

Main Activities:

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	565,896	536,253	531,465	531,465	531,465	530,024	-0.27%
Employee Benefits	226,609	231,252	213,841	213,841	213,841	225,805	5.59%
Contractual	9,364	7,414	15,300	23,920	23,920	16,700	9.15%
Commodities	7,077	6,562	8,700	8,700	8,700	9,400	8.05%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	808,946	781,481	769,306	777,926	777,926	781,929	1.64%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

Employee Benefits:
Employee benefit costs includes the health insurance program and the retirement plan.

Contractual:
The proposed budget for contractual includes fees for postage and microfilming/scanning services. Increase is associated with inflation prices for those goods and services.

Commodities:
The proposed budget for commodities includes membership dues. Increase is associated with inflation costs to annual membership fees for the International City/County Management Association (ICMA) and the Florida City County Management Association (FCCMA).

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Town Manager	1.000	1.000	1.000	1.000	1.000
Deputy Town Manager	1.000	1.000	1.000	1.000	1.000
Director of Recreation and Special Projects	0.100	0.100	0.100	-	-
Executive Assistant	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	2.000	2.000	2.000	2.000	2.000
	5.100	5.100	5.100	5.000	5.000

(This page intentionally left blank)

PROGRAM: ADVICE AND LITIGATION 122

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	430,960	466,456	550,000	570,321	570,321	561,000	2.00%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	430,960	466,456	550,000	570,321	570,321	561,000	2.00%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

(This page intentionally left blank)

PROGRAM: INFORMATION TECHNOLOGY 125

Mission: This division exists to maximize the capacity of information systems and technology to leverage human potential in service to the Town of Palm Beach.

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	524,322	531,422	687,278	687,278	478,000	677,843	-1.37%
Employee Benefits	265,708	315,076	332,753	332,753	294,560	339,113	1.91%
Contractual	735,963	772,818	874,500	972,962	1,168,060	909,800	4.04%
Commodities	118,373	130,726	126,800	130,550	130,350	156,800	23.66%
Capital Outlay	150,349	-	10,000	25,424	25,424	87,000	770.00%
Depreciation	235,920	247,800	289,488	289,488	289,488	289,857	0.13%
Other	-	-	-		-	-	0.00%
TOTALS	2,030,635	1,997,842	2,320,819	2,438,455	2,385,882	2,460,413	6.01%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. Reduction is a result of decreased longevity expenses.

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

Contractual:
Increase is the result of cost associated with the implementation of an annual IT audit and cloud storage for data backups.

Commodities:
Increase is the result of software licensing compliance.

Capital Outlay:
Increase is the result of the purchase of Cartegraph OMS upgrade for Public Works.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Information Technology Manager	1.000	1.000	1.000	1.000	1.000
Systems Analyst	1.000	1.000	3.000	3.000	3.000
GIS Coordinator	1.000	1.000	1.000	1.000	1.000
Information Systems Specialist	3.000	3.000	3.000	3.000	3.000
	6.000	6.000	8.000	8.000	8.000

PROGRAM: HUMAN RESOURCES 123

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	346,232	285,304	412,705	412,705	412,705	402,857	-2.39%
Employee Benefits	154,659	153,592	204,299	204,299	204,299	221,828	8.58%
Contractual	94,155	151,382	225,726	236,623	236,623	249,661	10.60%
Commodities	10,393	4,104	7,836	7,836	7,836	13,552	72.95%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	677	677	677	677	677	677	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	606,116	595,059	851,243	862,140	862,140	888,575	4.39%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. Decrease due to the reallocation of staff between this program and the Health, Retirement and OPEB funds.

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

Contractual:
The proposed budget for contractual includes using contracted services to create future efficiency by imaging employee files and increased costs associated with the volume of employee recruitment.

Commodities:
Changes in this area are due predominantly to increased costs associated with the volume of employee recruitment and need to purchase up to date clinic supplies.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Director of Human Resources	0.776	0.776	0.776	0.776	0.776
Assistant Director	0.600	0.600	0.600	0.600	0.600
Occupational Health Nurse	1.000	1.000	1.000	0.500	0.500
Human Resources Analyst	0.900	0.900	0.900	1.900	1.800
HR Coordinator	0.350	0.350	0.350	0.350	0.350
HR Resource Specialist	0.375	0.375	0.630	0.625	0.625
Office Assistant II/Clinic	0.375	0.375	0.375	0.375	0.375
	4.376	4.376	4.631	5.126	5.026

(This page intentionally left blank)

DEPARTMENT: FINANCE

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

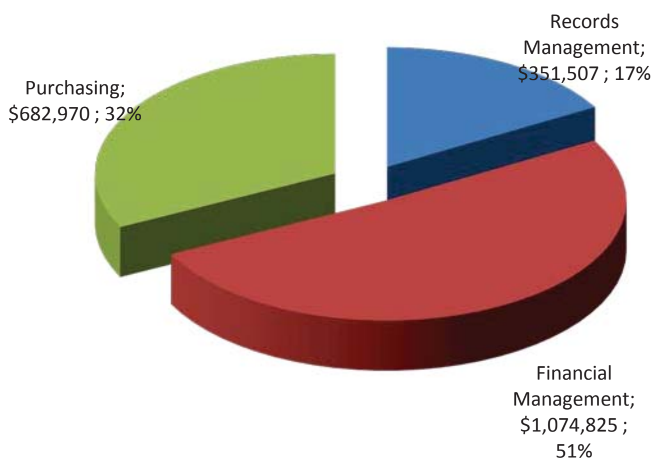
Revenue Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Taxi Permits	4,150	5,925	2,000	4,000	-	-100.00%
Charitable Solicitations Fee	44,735	40,030	50,000	50,000	50,000	0.00%
Charitable Solicit. Adv. Fee	-	-	-	-	-	0.00%
Char Solit Late Filing Fee	5,710	4,840	7,000	8,820	7,000	0.00%
Meeting Tapes Sales	96	-	-	-	-	0.00%
Lien Search Fee	31,880	35,005	32,000	32,000	33,000	3.13%
	86,571	85,800	91,000	94,820	90,000	-1.10%

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	1,142,449	1,169,745	1,212,986	1,212,986	1,202,383	1,223,681	0.88%
Employee Benefits	532,137	520,349	568,448	568,448	557,673	635,817	11.85%
Contractual	188,410	180,048	217,150	223,187	186,200	217,150	0.00%
Commodities	23,172	24,704	25,550	25,550	27,130	28,450	11.35%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	969	3,363	4,705	4,705	4,705	4,204	-10.65%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,887,137	1,898,209	2,028,839	2,034,876	1,978,091	2,109,302	3.97%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.



	FY2014	FY2015	FY2016	FY2017
Total Full Time Equivalent Employees	18.141	18.641	18.563	18.563

PROGRAM: RECORDS MANAGEMENT 131

Mission: This division exists to provide reliable record keeping and efficient election management that meets the standards of the community.

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

- Take minutes and transcribe them in an accurate and timely fashion
- Maintain official codes and documents
- Coordinate and manage municipal elections
- Process and issue various permits
- Fulfill public records requests
- Ensure record availability both electronically and by hard copy

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	182,635	218,187	205,523	205,523	200,242	181,342	-11.77%
Employee Benefits	84,159	79,468	88,064	88,064	78,850	103,515	17.55%
Contractual	52,079	50,515	71,500	76,500	37,000	62,100	-13.15%
Commodities	1,544	1,673	3,200	3,200	3,225	4,550	42.19%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	764	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	321,181	349,843	368,287	373,287	319,317	351,507	-4.56%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. The decrease is due to the replacement of two long-term FTEs with new ones hired at the starting salaries.

Employee Benefits:
Employee benefit costs include the health insurance program and the hybrid pension plan. Last fiscal year one of the FTEs was in the DROP, and did not receive Town contributions to their pension. Upon replacement of this FTE the Town was obligated to contribute to the new FTE's pension, necessitating an increase in this line item.

Contractual:
The decrease is due mainly to a return to the traditional election cycle and typical obligations and costs.

Commodities:
The increase is due mainly to professional association membership fees for the new Deputy Town Clerk position and increased commodity costs.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Town Clerk	1.000	1.000	1.000	1.000	1.000
Deputy Clerk	-	-	-	1.000	1.000
Document Management Coordinator	1.000	1.000	1.000	-	-
Office Assistant III	1.000	1.000	1.000	1.000	1.000
	3.000	3.000	3.000	3.000	3.000

PROGRAM: FINANCIAL MANAGEMENT 141

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	580,273	565,706	584,822	584,822	580,000	601,991	2.94%
Employee Benefits	288,197	267,149	289,413	289,413	287,852	312,320	7.91%
Contractual	123,768	123,662	134,350	135,378	137,800	143,500	6.81%
Commodities	14,724	15,962	14,800	14,800	16,600	16,700	12.84%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	314	314	314	314	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,006,962	972,479	1,023,699	1,024,727	1,022,566	1,074,825	4.99%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
Increase due to additional auditor expenses, postage and bank service charges, offset by a decrease in equipment rental.

Commodities:
Increase in membership dues for professional organizations along with a small increase in office supplies.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Finance Director	0.926	0.926	0.926	0.850	0.850
Assistant Finance Director	0.981	0.981	0.981	0.975	0.975
Accounting Supervisor	0.977	0.977	0.977	0.950	0.950
Accounting Assistant	3.000	3.000	3.000	2.000	2.000
Accounting Clerk	1.988	1.988	1.988	2.988	2.988
Payroll Specialist	0.769	0.769	0.769	0.800	0.800
	8.641	8.641	8.641	8.563	8.563

PROGRAM: PURCHASING 144

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	379,541	385,852	422,641	422,641	422,141	440,348	4.19%
Employee Benefits	159,781	173,732	190,971	190,971	190,971	219,982	15.19%
Contractual	12,563	5,871	11,300	11,309	11,400	11,550	2.21%
Commodities	6,904	7,069	7,550	7,550	7,305	7,200	-4.64%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	205	3,363	4,391	4,391	4,391	3,890	-11.41%
Other	-	-	-	-	-	-	0.00%
TOTALS	558,994	575,887	636,853	636,862	636,208	682,970	7.24%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
Contractual costs include slight increases for postage and printing as we anticipate additional expenses in 2017.

Commodities:
Estimate for fuel and lubricants has been decreased based on current use.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Purchasing Manager	1.000	1.000	1.000	1.000	1.000
Assistant Purchasing Manager	1.000	1.000	1.000	1.000	1.000
Buyer	1.000	1.000	1.000	1.500	1.500
Purchasing Technician	1.000	1.000	1.000	1.000	1.000
Warehouse Coordinator	1.000	1.000	1.000	1.000	1.000
Purchasing Coordinator	1.000	1.000	1.000	1.000	1.000
Public Works Purchasing Coordinator	0.500	0.500	0.500	-	-
Courier/Warehouse Assistant	-	-	0.500	0.500	0.500
	6.500	6.500	7.000	7.000	7.000

(This page intentionally left blank)

TOWN OF PALM BEACH
Information for Special Town Council Meeting on: July 12, 2016

To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: John S. Page, Director, Planning, Zoning & Building Department

Re: Proposed Amendment to Building Permit Fee Structure

Date: June 27, 2016

STAFF RECOMMENDATION

Staff recommends approval of the change to the Building Permit Fee Structure proposed by Public Resources Management Group, Inc. as follows:

- Amendment of fees in the first tier of the building permit fee structure from 2.7% to 2.4% for construction valuation of $2,500,000 or less.
- Amendment of fees in the second tier of the building permit fee structure from 2.0% to 1.8% for construction valuation over $2,500,000.

Staff also recommends Council authorize Staff to prepare documentation for Council consideration at its August meeting formally adopting the new rate structure.

GENERAL INFORMATION

Per Town Council direction in 2015, Public Resources Management Group, Inc. (PRMG) was engaged to perform a rate study of the building permit fees currently charged by the Town for construction. This study compares direct and indirect costs for administration of the building permit program, to revenues received from permit fees. A periodic review is advisable, particularly during changing market conditions, to ensure that expenditures and revenues are comparable. The results of their analysis are summarized in an Executive Summary (attached). They have also provided the Town with a detailed report containing their analysis and recommendations. PRMG also performed the previous allocation analysis in 2007, and recommended the creation of a two-tiered fee structure and the creation of a minimum permit fee of $75.00, all of which were adopted.

PRMG has worked closely with Staff in identifying the costs attributable to the plan review, inspections and enforcement of the Florida Building Code. Based on this analysis, they are recommending a reduction in permit fees. Their recommended fee structure retains the two-tiered system, but assesses a permit fee of 2.4% for all construction valuation of $2,500,000 or less, instead of the 2.7% currently being charged. It assesses a permit fee of 1.8% for all construction valuation over $2,500,000, instead of the 2.0% currently being charged. Staff has reviewed the recommendations, and concurs.

Attachment

cc: John C. Randolph, Town Attorney
Jane Struder, Finance Director
Veronica W. Close, Assistant Director
William Bucklew, Building Official
Debby Moody, Office Manager

EXECUTIVE SUMMARY
Building Division Cost Allocation Analysis and Revenue Sufficiency Evaluation
July 1, 2016

Public Resources Management Group, Inc. ("PRMG") has completed our 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"). Based on our analyses, we are recommending modifications to the Division's construction permit fees for the Town's consideration.

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. Additionally, with respect to the Building Division fees, the rates must be established to meet the provisions of Section 166.222, Florida Statutes, which reads: "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."

PRMG utilized the Fiscal Year 2016 as the "Test Year" for cost identification / rate determination purposes, and made adjustments for changes in costs that are anticipated to occur by the Town in the near future. 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.

Based on the results of the analysis, which has been reviewed by the Town staff, the following revenues and expenditures were allocated to the Division:

Allocated Revenues and Expenditures for Building Division

Description	Test Fiscal Year 2016
Revenues Allocated to Building Division	$6,563,542
Expenditures Allocated to Building Division	5,841,824
Difference – Surplus / (Deficiency) in Revenues	
Amount	$721,718
Percentage	12.4%

As the preceding table indicates, the allocated revenues for the Division exceed the allocated expenditures based on the methodology utilized by PRMG. Based on discussions with the Town staff, the allocable Division revenues have grown at a faster rate over the past ten years than the allocable expenditures. It is recommended that the Town consider adjusting its construction permit fees.

341 NORTH MAITLAND AVENUE - SUITE 300 - MAITLAND, FL 32751
TEL (407) 628-2600 - FAX (407) 628-2610 - EMAIL PRMG@PRMGINC.COM

The Town's construction permit fees were last adjusted in 2007. The Division's existing construction permit fees are calculated based on the following: *"2.7% of Construction Value if Less Than $2,500,001, Plus 2% of Value if $2,500,001 or Higher, Minimum $75."*

Based on discussions with the Town staff, PRMG recommends that the Town maintain the tiered rate structure consisting of two construction valuation price blocks to recognize the economies of scale associated with the review / inspection program for the Town's largest projects. The tiered rate structure recognizes that there is not a linear relationship between construction valuation and the amount of effort required by Division personnel to perform their reviews and inspections.

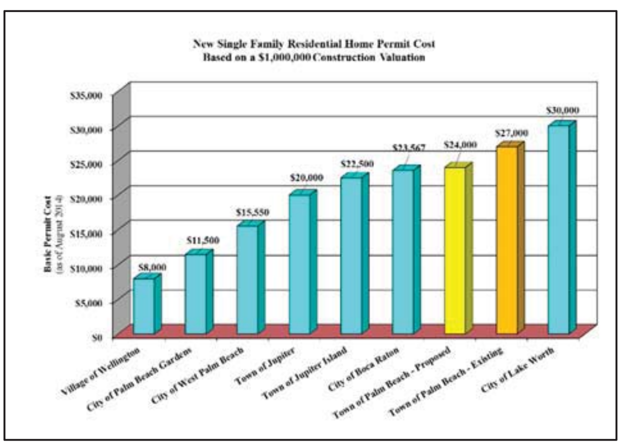
PRMG analyzed information pertaining to construction permit activity for the Fiscal Year 2014 (October 1, 2013 through September 30, 2014). Based on discussions with the Town staff, Fiscal Year 2014 was considered to be a reasonable sample of a "typical" year of construction permit activity. The proposed rates are shown in the following table:

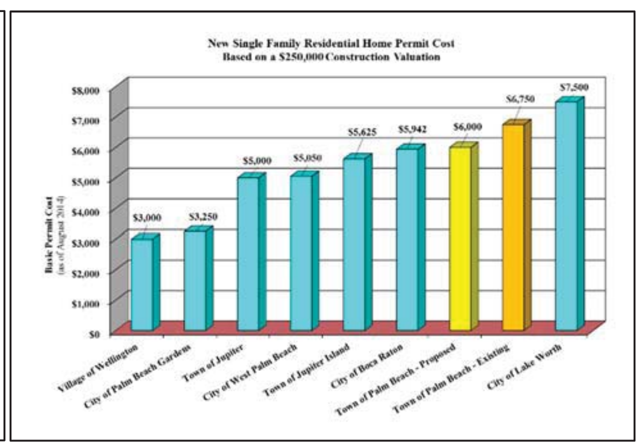
Proposed Construction Permit Fee

Construction Valuation Range	Percent of Total Construction Valuation in Range	Rate [1] (% of Construction Value)
$0 to $2,500,000	97.19%	2.4%
Greater than $2,500,000 [2]	2.81%	1.8%
Average Rate		2.4%

[1] The minimum permit fee is proposed to be maintained at $75.
[2] Applied to amount of construction cost above $2,500,000. For example, a construction cost of $3,500,000 would have a construction permit fee of $2,500,000 * 2.4% + $1,000,000 * 1.8% = $78,000.

As shown in the preceding table, the rate for the first construction tier is recommended to be decreased from 2.7% to 2.4% and the rate for the second construction tier is recommended to be decreased from 2.0% to 1.8% to more closely align the allocated Building Division revenues with the allocated Building Division expenditures. The following figures indicate that, with the proposed rate modifications, the Town's construction permit fees would remain comparable with those of other neighboring local governments. Approximately ninety-nine-percent (99%) of the Town's construction permits have valuations of $1,000,000 or less.





The Town staff has reviewed PRMG's allocation analysis and agrees with its methodology. PRMG has provided a detailed report to the Town staff regarding our analyses, and has also submitted a copy of our Excel-based allocation model to the Town for internal use.

DEPARTMENT: PLANNING, ZONING AND BUILDING

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

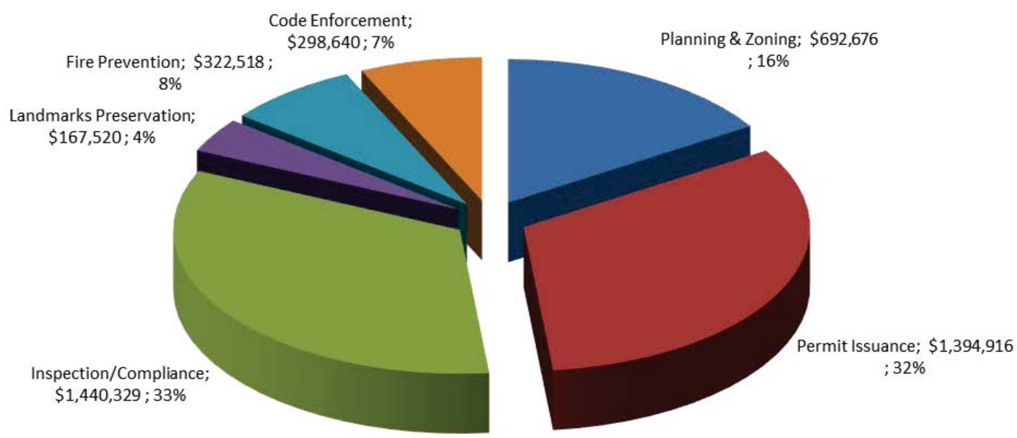
Revenue Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Business Tax Receipts	640,363	659,635	671,820	671,820	672,000	0.03%
Business Tax Receipt Penalties	62,348	22,793	25,000	25,000	25,000	0.00%
Building	4,824,353	6,754,745	4,100,000	5,250,000	4,100,000	0.00%
Electrical	414,267	575,422	400,000	475,000	425,000	6.25%
Plumbing	255,943	372,442	250,000	350,000	290,000	16.00%
Permit Processing	45,250	47,775	30,000	30,000	30,000	0.00%
Permit Penalty	18,836	121,606	35,000	120,000	43,000	22.86%
Except/Var. App.	241,533	172,361	160,000	200,000	162,500	1.56%
Consultants Fees	8,740	-	-	-	-	0.00%
Special Plan Review Fee	338,350	520,950	325,000	475,000	370,000	13.85%
Reinspection Fees	1,500	2,325	2,500	2,500	2,500	0.00%
Abandonments	2,797	381	-	1,500	-	0.00%
Architectural Fees	169,880	174,010	140,000	140,000	140,000	0.00%
Landmarks Submittal	25,220	26,620	25,000	25,000	25,000	0.00%
Mechanical Permits	304,720	490,507	325,000	450,000	325,000	0.00%
Contractor Registration Fee	9,600	9,500	10,000	6,350	10,000	0.00%
Landscape Permit	8,845	10,731	8,000	12,000	10,000	25.00%
Advanced Irrigation	3,900	300	1,000	-	1,000	0.00%
Miscellaneous Permit Fees	100	-	-	-	-	0.00%
Building Permit Search Fee	30,956	35,200	30,000	26,800	30,000	0.00%
Dune Vegetation Fee	3,695	-	2,000	-	2,000	0.00%
Permit Revision Fee	210,875	193,975	175,000	225,000	190,000	8.57%
Right Of Way Permits	348,695	369,973	315,000	375,000	350,000	11.11%
County Occ. Licenses	22,240	15,040	15,000	15,000	15,000	0.00%
Tent Permits	26,517	21,074	20,000	20,000	20,000	0.00%
Bldg. Insp. Fund Fees	8,924	12,696	8,000	10,000	10,000	25.00%
Radon Gas	8,924	12,597	8,000	10,000	10,000	25.00%
Certification Copy	514	1,027	500	500	500	0.00%
Microfiche/Scanned Documents	906	131	500	250	250	-50.00%
	8,038,791	10,623,816	7,082,320	8,916,720	7,258,750	2.49%

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	1,967,409	1,989,767	2,088,567	2,088,567	1,865,601	2,100,251	0.56%
Employee Benefits	812,690	916,917	972,061	972,061	937,839	1,080,701	11.18%
Contractual	701,038	895,224	844,190	1,049,840	1,095,390	938,400	11.16%
Commodities	34,564	47,119	102,575	133,155	128,175	80,150	-21.86%
Capital Outlay	11,675	-	5,600	5,600	5,600	7,000	25.00%
Depreciation	28,776	33,921	37,649	37,649	37,646	110,097	192.43%
Other	-	-	-	-	-	-	0.00%
TOTALS	3,556,152	3,882,948	4,050,642	4,286,872	4,070,251	4,316,599	6.57%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.



	FY2014	FY2015	FY2016	FY2017
Full Time Equivalent Employees	26.250	27.250	28.250	28.250

PROGRAM: PLANNING AND ZONING 211

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	330,906	339,066	387,921	387,921	332,500	347,721	-10.36%
Employee Benefits	134,151	141,790	167,822	167,822	157,283	150,785	-10.15%
Contractual	119,857	215,796	172,500	220,589	223,500	178,000	3.19%
Commodities	10,038	6,988	14,800	18,550	16,300	16,000	8.11%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	170	170	170	170	170	170	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	595,122	703,810	743,213	795,052	729,753	692,676	-6.80%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. It also reflects a redistribution of allocations of positions in conjunction with the permit fee study being completed during FY16.

Employee Benefits:
Employee benefit costs include the health insurance program and the hybrid pension plan. The redistribution of allocations of positions is also reflected in this category.

Contractual:
Includes costs associated with legal services, general planning activities, periodic traffic counts and the final year of the review of the Comprehensive Plan required by the State under the Community Planning Act. (F.S. 163.3164).

Commodities:
Includes office and computer supplies and replacement costs, and continued software enhancements.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Director	0.700	0.700	0.700	0.700	0.700
Assistant Director	0.350	0.350	0.350	0.350	0.350
Zoning Administrator	1.000	1.000	1.000	1.000	1.000
Zoning Technician	-	-	-	1.000	0.500
Development Review Specialist	0.500	0.500	0.500	-	-
Administrative Assistant	-	-	-	0.500	-
Planning Administrator	0.400	0.400	0.400	0.400	0.400
Administrative Aide	0.500	0.500	0.500	0.500	0.500
Office Manager	0.120	0.120	0.120	0.120	0.120
	3.570	3.570	3.570	4.570	3.570

PROGRAM: PERMIT ISSUANCE 212

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	563,349	583,411	631,603	631,603	621,000	692,070	9.57%
Employee Benefits	234,132	298,271	299,115	299,115	306,475	375,416	25.51%
Contractual	101,996	144,111	261,780	322,567	327,080	278,380	6.34%
Commodities	8,396	13,831	57,800	72,450	70,000	36,550	-36.76%
Capital Outlay	11,675	-	5,600	5,600	5,600	7,000	25.00%
Depreciation	3,001	3,001	5,500	5,500	5,500	5,500	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	922,549	1,042,625	1,261,398	1,336,835	1,335,655	1,394,916	10.58%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. It also reflects a redistribution of allocations of positions in conjunction with the permit fee study being completed during FY16.

Employee Benefits:
Employee benefit costs include the health insurance program and the hybrid pension plan. The redistribution of allocations of positions is also reflected in this category.

Contractual:
This category represents contract costs related to construction permits, including permit review, travel and education, and storage and ultimate scanning of Department records. It also includes costs directly attributable to the Department for Town annual software maintenance. Increases are attributable to an increase in expedited contract Plan Review costs (offset by revenue for expedited review) and an increase in bank service charges related to the increased use of credit cards for payment of permit fees (offset by the payment of these fees by contractors).

Commodities:
This category reflects a reduction from the previous year, which included the cost for replacement of the permitting Interactive Voice Response system in FY16. It also includes office and computer supplies and replacement costs, and minor software enhancements.

Capital Outlay:
This category includes scheduled computer hardware replacement costs.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Director	0.150	0.150	0.150	0.150	0.150
Assistant Director	0.300	0.300	0.300	0.300	0.300
Building Official	0.500	0.500	0.500	0.500	0.500
Planning Administrator	0.300	0.300	0.300	0.300	0.300
Administrative Aide	0.300	0.300	0.300	0.300	0.300
Chief Construction Inspectors	0.300	0.300	0.300	0.300	0.300
Combination Plan Reviewer	0.700	0.700	1.700	1.400	1.400
Development Geoprocessor	1.000	1.000	1.000	1.000	1.000
Project Engineer	0.500	0.500	0.500	0.500	0.500
Development Permit Coordinator	2.500	2.500	2.500	2.500	2.500
Office Manager	0.530	0.530	0.530	0.530	0.530
Office Assistant II	-	0.500	0.500	0.500	0.500
Document Management Coordinator	-	-	-	1.000	1.000
Office Assistant III	1.000	1.000	1.000	-	1.000
	8.080	8.580	9.580	9.280	10.280

PROGRAM: INSPECTION & COMPLIANCE 213

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	565,172	579,048	631,636	631,636	528,000	629,577	-0.33%
Employee Benefits	252,083	284,247	294,848	294,848	273,048	312,401	5.95%
Contractual	362,372	403,688	303,700	362,289	428,200	385,000	26.77%
Commodities	9,001	16,939	18,600	30,780	30,300	15,600	-16.13%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	22,347	22,347	25,303	25,303	25,300	97,751	286.32%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,210,975	1,306,269	1,274,087	1,344,856	1,284,848	1,440,329	13.05%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. It also reflects a redistribution of allocations of positions in conjunction with the permit fee study being completed during FY16.

Employee Benefits:
Employee benefit costs include the health insurance program and the hybrid pension plan. The redistribution of allocations of positions is also reflected in this category.

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

Commodities:
Includes office and computer supplies and replacement costs, and any necessary software enhancements. There is a slight decrease in the amount of minor computer equipment scheduled for replacement in FY17.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Director	0.100	0.100	0.100	0.100	0.100
Assistant Director	0.300	0.300	0.300	0.300	0.300
Building Official	0.500	0.500	0.500	0.500	0.500
Administrative Aide	0.200	0.200	0.200	0.200	0.200
Chief Construction Inspectors	2.700	2.700	2.700	2.700	2.700
Combination Inspector	2.000	2.000	2.000	2.000	2.000
Combination Plan Reviewer	0.300	0.300	0.300	0.600	0.600
Administrative Assistant	-	-	-	0.500	-
Project Engineer	0.500	0.500	0.500	0.500	0.500
Development Review Specialist	0.500	0.500	0.500	-	-
Development Permit Coordinator	0.500	0.500	0.500	0.500	0.500
Zoning Technician	-	-	-	-	0.500
	7.600	7.600	7.600	7.900	7.900

PROGRAM: LANDMARKS PRESERVATION 214

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

Main Activities: The most important things we do to fulfill the mission are:
- Coordinate and support the Landmark Preservation Commission
- Develop, recommend and enforce policies that serve historic preservation
- Keep citizens informed and educated
- Process Certificates of Appropriateness as directed by codes and policy
- Discuss and entertain requests for possible designation of properties as historic
- Maintain accurate records and files

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	59,091	61,800	58,864	58,864	60,865	62,873	6.81%
Employee Benefits	23,053	24,863	24,476	24,476	20,677	31,147	27.26%
Contractual	86,099	97,781	70,600	108,785	81,000	70,600	0.00%
Commodities	1,051	1,204	2,900	2,900	3,100	2,900	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	169,294	185,648	156,840	195,025	165,642	167,520	6.81%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
This category represents costs for legal services and preservation consultants, travel and education, and postage, printing and advertising.

Commodities:
Includes office and computer supplies and replacement costs.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Director	0.050	0.050	0.050	0.050	0.050
Assistant Director	0.050	0.050	0.050	0.050	0.050
Planning Administrator	0.300	0.300	0.300	0.300	0.300
Office Manager	0.350	0.350	0.350	0.350	0.350
	0.750	0.750	0.750	0.750	0.750

PROGRAM: FIRE PREVENTION 215

(Program managed by Fire-Rescue)

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	259,264	273,587	205,574	205,574	213,686	205,980	0.20%
Employee Benefits	81,148	79,432	89,508	89,508	90,617	97,138	8.52%
Contractual	9,958	15,545	16,050	16,050	16,050	16,100	0.31%
Commodities	345	2,545	1,675	1,675	1,675	3,300	97.01%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	350,715	371,109	312,807	312,807	322,028	322,518	3.10%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries increased 0.20% due to performance based merit pay increases.

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

Contractual:
The contractual category covers travel, professional development, community education, postage, and software maintenance.

Commodities:
Commodities increased by $1,625 due to an increase in the subscription cost of National Fire Protection Association codes. These codes are essential in the enforcement of fire codes within the Town of Palm Beach.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Division Chief - Fire Marshal	1.000	1.000	1.000	-	-
Assistant Fire Marshal	1.000	1.000	1.000	-	-
Fire Marshal	-	-	-	1.000	1.000
Fire Inspector	-	-	-	1.000	1.000
Office Assistant II	1.000	0.500	0.500	0.500	0.500
	3.000	2.500	2.500	2.500	2.500

PROGRAM: CODE ENFORCEMENT 216

(Program managed by Police)

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	189,627	152,855	172,969	172,969	109,550	162,030	-6.32%
Employee Benefits	88,123	88,314	96,292	96,292	89,739	113,814	18.20%
Contractual	20,756	18,303	19,560	19,560	19,560	10,320	-47.24%
Commodities	5,733	5,612	6,800	6,800	6,800	5,800	-14.71%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	3,258	8,403	6,676	6,676	6,676	6,676	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	307,497	273,487	302,297	302,297	232,325	298,640	-1.21%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. Decrease in salaries due to lower salary of new manager and entry level Code Enforcement Officer opening.

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

Contractual:
Reduction is the result of software maintenance expenses being transferred to the Information Technology Department.

Commodities:
Reduction is the result of a slight decrease in expected fuel cost.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Lead Code Compliance Officer II	1.000	1.000	1.000	-	-
Code Compliance Officer I	1.000	1.000	1.000	2.000	2.000
Parking/Code Enforcement Manager	0.500	0.500	0.500	0.500	0.500
Parking/Code Enforcement Specialist	0.750	0.750	0.750	0.750	0.750
	3.250	3.250	3.250	3.250	3.250

(This page intentionally left blank)

DEPARTMENT: FIRE-RESCUE

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

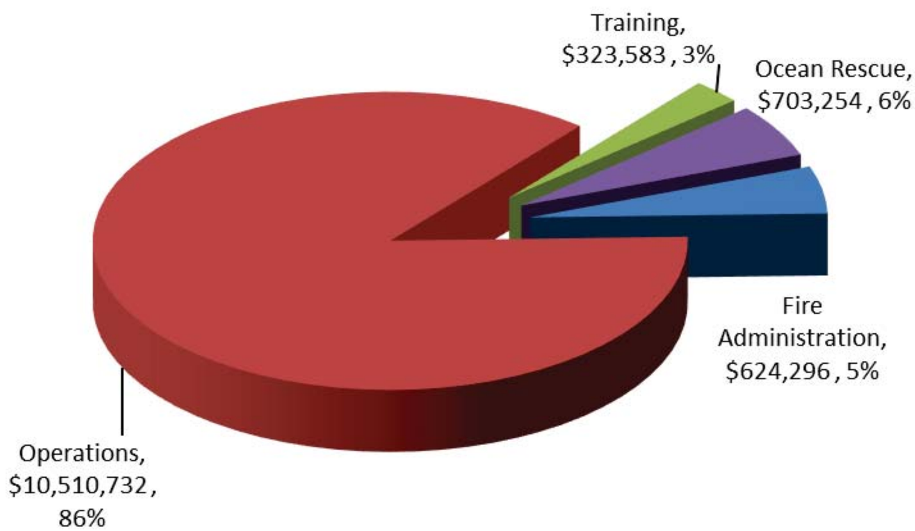
Revenue Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Fema Grant - Fire-Rescue	-	3,077	-	-	-	0.00%
Special Detail-Fire	30,285	32,328	30,000	30,000	32,000	6.67%
Fire Prev Bonfires	3,300	3,300	3,500	3,500	3,300	-5.71%
Fire Prev Fire Hydrant	-	-	500	800	1,000	100.00%
Fire Prev Hot Work	55,903	67,511	53,000	53,000	60,000	13.21%
Fire Prev Public Assembly	1,000	2,500	2,000	3,000	1,500	-25.00%
False Fire Alarms	25,494	14,377	20,000	20,000	15,000	-25.00%
Fire Prev Fireworks	20,000	20,630	20,000	20,000	10,000	-50.00%
Fire Prev Technical Fire Insp	48,693	49,500	40,000	40,000	48,000	20.00%
Fire Prev Annual Ins Fee	113,600	108,385	115,000	115,000	115,000	0.00%
Ems Transport Fees	321,920	466,386	410,000	410,000	400,000	-2.44%
Room Rental Dep - South Fire	-	79	-	-	-	0.00%
	620,195	768,073	694,000	695,300	685,800	-1.18%

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	5,984,281	5,906,728	6,332,762	6,332,762	6,332,762	6,190,863	-2.24%
Employee Benefits	3,671,676	3,788,472	4,096,234	4,096,234	4,096,993	4,491,581	9.65%
Contractual	359,339	302,919	363,864	367,637	394,979	433,760	19.21%
Commodities	253,246	246,091	234,631	242,040	230,661	243,160	3.64%
Capital Outlay	14,982	26,118	118,130	118,130	108,132	156,207	32.23%
Depreciation	573,269	540,992	597,575	597,575	597,575	646,294	8.15%
Other	-	-	-	-	-	-	0.00%
TOTALS	10,856,793	10,811,320	11,743,196	11,754,378	11,761,102	12,161,865	3.57%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.



	FY2014	FY2015	FY2016	FY2017
Full Time Equivalent Employees	75.900	75.900	75.900	75.900

PROGRAM: FIRE ADMINISTRATION 411

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	361,479	366,482	375,211	375,211	375,211	382,576	1.96%
Employee Benefits	187,181	184,231	114,174	114,174	114,220	117,474	2.89%
Contractual	51,593	51,515	60,550	60,550	82,010	110,550	82.58%
Commodities	11,692	11,663	11,700	11,700	12,021	13,200	12.82%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	3,986	4,481	3,153	3,153	3,153	496	-84.27%
Other	-	-	-	-	-	-	0.00%
TOTALS	615,931	618,372	564,788	564,788	586,615	624,296	10.54%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries increased 1.96% due to performance based merit pay increases.

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

Contractual:
The contractual increases are due to federal and state laws governing HIPAA compliance risk analysis and audit. Also, a portion of the radio system consortium fees were moved from Police budget to Fire Rescue.

Commodities:
The commodities increased by $1,500 for computer hardware.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Director of Public Safety	0.500	0.500	0.500	0.500	0.500
Deputy Fire Rescue Chief	1.000	1.000	1.000	1.000	1.000
Office Manager	1.000	1.000	1.000	1.000	1.000
Administrative Coordinator	1.000	1.000	1.000	1.000	1.000
Medical Billing Specialist	1.000	-	-	-	-
	4.500	3.500	3.500	3.500	3.500

PROGRAM: OPERATIONS 417

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	5,139,019	5,072,218	5,421,004	5,421,004	5,421,004	5,294,707	-2.33%
Employee Benefits	3,142,840	3,247,185	3,658,644	3,658,644	3,658,644	4,038,380	10.38%
Contractual	195,988	123,555	167,014	168,574	174,456	166,610	-0.24%
Commodities	236,659	222,743	215,590	222,999	211,299	221,660	2.82%
Capital Outlay	14,982	26,118	118,130	118,130	108,132	155,707	31.81%
Depreciation	556,126	524,794	582,292	582,292	582,292	633,668	8.82%
Other	-	-	-	-	-	-	0.00%
TOTALS	9,285,614	9,216,613	10,162,674	10,171,643	10,155,827	10,510,732	3.42%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. A decrease occurred due to retirements.

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

Contractual:
The contractual decreases are due to savings on radio repairs.

Commodities:
The commodities increase resulted from increased cost of vehicle repairs.

Capital Outlay:
The capital outlay increases are due to state of Florida matching grant. The Town will be reimbursed 75%.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Assistant Fire-Rescue Chief	1.000	1.000	1.000	1.000	1.000
Battalian Chief	3.000	3.000	3.000	3.000	3.000
Division Chief - EMS Coordinator	1.000	1.000	1.000	1.000	1.000
Lieutenant / Paramedic	15.000	15.000	18.000	18.000	18.000
F/F, Driver/Engineer, Paramedic or EMT	15.000	15.000	12.000	12.000	12.000
Firefighter, Paramedic or EMT	30.000	27.000	27.000	27.000	27.000
Fleet Manager	0.200	0.200	0.200	0.200	0.200
Master Mechanic	0.200	0.200	0.200	0.200	0.200
	65.400	62.400	62.400	62.400	62.400

PROGRAM: TRAINING 418

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

Main Activities: The most important things we do to fulfill the mission are:
- Develop and deliver pertinent classroom and hands-on training for Fire, EMS, Haz Mat, Technical Rescue and all aspects for fire-rescue operations
- Seek opportunities for training that continually keep the department on the cutting edge of the fire-rescue field

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	125,813	127,824	129,128	129,128	129,128	129,982	0.66%
Employee Benefits	68,725	72,166	35,897	35,897	35,897	36,401	1.40%
Contractual	111,758	127,849	133,100	135,313	135,313	153,400	15.25%
Commodities	3,127	2,972	3,741	3,741	3,741	3,800	1.58%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	309,423	330,811	301,866	304,079	304,079	323,583	7.19%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
Contractual increases due to EMS continuing education/certification requirements.

Commodities:
This category includes costs for minor operating equipment and publications and has remained relatively constant.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Division Chief - Training/Safety	1.000	1.000	1.000	1.000	1.000

PROGRAM: OCEAN RESCUE 419

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	357,970	340,204	407,419	407,419	407,419	383,598	-5.85%
Employee Benefits	272,930	284,890	287,519	287,519	288,232	299,326	4.11%
Contractual	-	-	3,200	3,200	3,200	3,200	0.00%
Commodities	1,768	8,713	3,600	3,600	3,600	4,500	25.00%
Capital Outlay	-	-	-	-	-	500	100.00%
Depreciation	13,157	11,717	12,130	12,130	12,130	12,130	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	645,825	645,524	713,868	713,868	714,581	703,254	-1.49%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. Decreases are due to retirements.

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

Commodities:
Commodities increase of $900 due to minor operating equipment.

Capital Outlay:
Outlay increase of $500 to budgeting for future ATV.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Supervisor Lifeguard	-	1.000	1.000	1.000	1.000
Assistant Supervisor Lifeguard	1.000	-	-	-	-
Lifeguard On-Call	3.000	3.000	3.000	3.000	3.000
Lifeguard	5.000	5.000	5.000	5.000	5.000
	9.000	9.000	9.000	9.000	9.000

DEPARTMENT: POLICE

Mission: The Palm Beach Police Department is dedicated to:

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

Through pro-active and creative means.

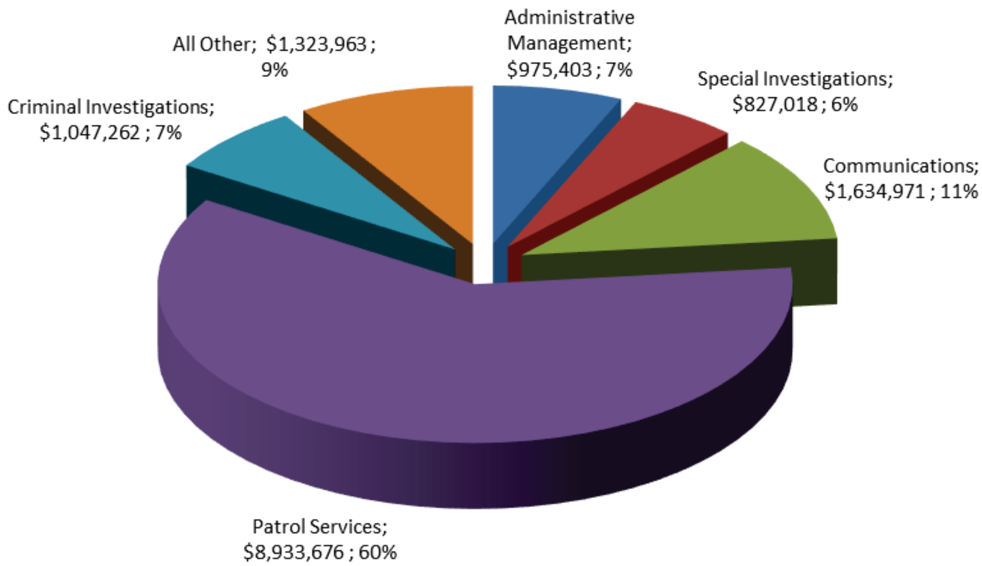
Revenue Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Bullet Proof Vests Grant	-	4,212	-	2,566	5,000	100.00%
911 Equip Reimbursement	82,735	99,026	100,000	104,000	108,000	8.00%
Seized Tag	2,950	2,667	3,000	3,000	3,000	0.00%
$12.50 Citation Monies	3,555	-	5,000	5,000	5,000	0.00%
Special Assignment Ot - Other	688,627	672,086	625,000	675,000	500,000	-20.00%
Police Id Cards	15,264	20,295	17,500	17,500	17,500	0.00%
Burglar Alarm False Alarm Fees	81,550	79,719	50,000	50,000	70,000	40.00%
Burglar Alarm Registration Fee	47,674	95,745	95,000	95,000	95,000	0.00%
Burglar Alarm - Penalties	2,828	7,200	5,000	5,000	5,000	0.00%
Burglar Alarm - Direct Connect	6,210	13,661	15,000	15,000	20,000	33.33%
Valet Parking Permit	10,150	11,100	10,000	10,000	10,000	0.00%
Fines - Other Parking	711,491	617,897	725,000	725,000	725,000	0.00%
Fines - Parking Meters	75,356	85,667	75,000	75,000	75,000	0.00%
Row Parking Violation Fines	16,357	9,400	15,000	15,000	15,000	0.00%
Moving Violations	9,875	12,404	10,000	10,000	10,000	0.00%
Revenue/2nd $ Funding	3,546	1,864	3,000	3,000	2,000	-33.33%
Boot Fees	27,300	21,700	26,000	26,000	26,000	0.00%
Penalty - Other Parking	199,705	169,867	190,000	190,000	190,000	0.00%
Penalty - Parking Meters	24,792	29,171	30,000	30,000	27,000	-10.00%
Code Compliance Fines	845,075	142,380	200,000	200,000	175,000	-12.50%
Code Compliance Admin Fee	10,687	9,175	10,000	10,000	10,000	0.00%
Rebate For Town Towing	2,652	2,631	2,000	2,600	2,000	0.00%
	2,868,379	2,107,867	2,211,500	2,268,666	2,095,500	-5.25%

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	7,101,773	7,380,579	7,794,762	7,794,762	7,152,006	7,773,213	-0.28%
Employee Benefits	4,452,190	4,679,700	5,012,607	5,012,607	4,972,399	5,525,163	10.23%
Contractual	432,386	420,824	413,300	438,891	445,251	390,585	-5.50%
Commodities	396,441	356,443	356,500	378,706	378,106	401,000	12.48%
Capital Outlay	31,644	49,379	92,800	113,969	113,969	124,300	33.94%
Depreciation	473,318	416,859	528,032	528,032	528,032	528,032	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	12,887,752	13,303,784	14,198,001	14,266,967	13,589,763	14,742,293	3.83%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.



	FY2014	FY2015	FY2016	FY2017
Full Time Equivalent Employees	103.350	103.350	103.350	103.350

PROGRAM: ADMINISTRATIVE MANAGEMENT 421

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	574,053	519,784	590,633	590,633	591,631	584,849	-0.98%
Employee Benefits	276,909	265,328	254,910	254,910	254,526	276,704	8.55%
Contractual	69,302	39,993	70,350	70,350	70,350	76,850	9.24%
Commodities	47,531	43,263	30,000	30,000	30,000	37,000	23.33%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	2,707	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	970,502	868,368	945,893	945,893	946,507	975,403	3.12%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
Slight increase in Law Enforcement Exchange participation fees and professional association memberships.

Commodities:
Increases in legal advertising expenses and uniform cost for new officers.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Director of Public Safety	0.500	0.500	0.500	0.500	0.500
Deputy Police Chief	1.000	1.000	1.000	1.000	1.000
Major	1.000	-	-	-	-
Lieutenant	-	2.000	2.000	2.000	2.000
Sergeant	1.000	-	-	-	-
Police Planner	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	1.000	1.000	1.000	1.000	1.000
	5.500	5.500	5.500	5.500	5.500

PROGRAM: ORGANIZED CRIME VICE AND NARCOTICS (OCVAN) 422

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	262,201	308,968	418,655	418,655	346,532	416,644	-0.48%
Employee Benefits	235,133	284,439	303,040	303,040	303,081	370,399	22.23%
Contractual	24,298	22,222	24,300	24,300	24,300	19,300	-20.58%
Commodities	14,037	10,304	13,000	13,000	13,000	13,000	0.00%
Capital Outlay	7,800	-	-	-	-	-	0.00%
Depreciation	4,588	3,732	7,675	7,675	7,675	7,675	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	548,057	629,665	766,670	766,670	694,588	827,018	7.87%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
Reduction in leased vehicle cost due to the elimination of one leased vehicle.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Sergeant	1.00	1.00	1.00	1.00	1.00
Officer	4.00	4.00	4.00	4.00	4.00
	5.00	5.00	5.00	5.00	5.00

PROGRAM: RECORDS INFORMATION SYSTEM UNIT 423

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

Main Activities: The most important things we do to fulfill the mission are:
- Input all records and data into computer system
- Destroy records in accordance with General Records Schedule for Local Government Agencies and Law Enforcement Agencies
- Provide the public and department with requested reports and records
- Maintain an accurate inventory of police equipment and all police property

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	114,997	115,606	118,427	118,427	118,427	120,775	1.98%
Employee Benefits	65,031	58,953	55,524	55,524	55,524	58,351	5.09%
Contractual	7,478	9,547	9,100	9,100	9,100	10,600	16.48%
Commodities	6,644	3,315	3,600	3,600	3,600	3,600	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	468	1,057	1,057	1,057	1,057	1,057	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	194,618	188,478	187,708	187,708	187,708	194,383	3.56%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
Increase for the cost of bi-annual training for the Records Manager.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Records Information Systems Manager	1.000	1.000	1.000	1.000	1.000
Records Assistant I	1.000	1.000	1.000	1.000	1.000
	2.000	2.000	2.000	2.000	2.000

PROGRAM: TRAINING & COMMUNITY RELATIONS UNIT (TCR) 424

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	146,036	169,462	173,995	173,995	170,400	178,294	2.47%
Employee Benefits	86,622	98,421	93,708	93,708	93,708	86,669	-7.51%
Contractual	7,060	4,319	8,500	8,640	10,000	6,000	-29.41%
Commodities	3,437	2,911	4,100	4,100	4,100	4,400	7.32%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	4,890	900	900	900	900	900	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	248,045	276,013	281,203	281,343	279,108	276,263	-1.76%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
Reduction is the result of the elimination of the need for separate web hosting for the police department separate from the Town.

Commodities:
Increase for the budget of Sunpass travel expenses.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Training & Comm Relations Coor	1.000	1.000	1.000	1.000	1.000
Crime Prevention Specialist	1.000	-	-	-	-
Office Assistant II	1.000	2.000	2.000	2.000	2.000
	3.000	3.000	3.000	3.000	3.000

PROGRAM: COMMUNICATIONS UNIT 425

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	757,711	847,547	916,939	916,939	810,500	906,055	-1.19%
Employee Benefits	401,729	477,646	504,374	504,374	500,086	567,151	12.45%
Contractual	149,361	154,609	113,000	117,691	117,691	120,585	6.71%
Commodities	7,466	10,753	7,250	9,856	9,856	7,250	0.00%
Capital Outlay	7,856	9,705	-	15,919	15,919	-	0.00%
Depreciation	34,631	27,383	33,930	33,930	33,930	33,930	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,358,754	1,527,643	1,575,493	1,598,709	1,487,982	1,634,971	3.78%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
Increase for the bi annual training of Telecommunicators for mandatory certification.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Lead Telecommunications Supervisor	1.000	1.000	1.000	1.000	1.000
Telecommunications Supervisor	2.000	3.000	3.000	3.000	3.000
Telecommunicator	10.500	9.500	10.500	10.500	11.500
Call-Taker	1.000	1.000	1.000	1.000	-
	14.500	14.500	15.500	15.500	15.500

.

PROGRAM: CRIME SCENE/EVIDENCE UNIT 426

Mission: This division exists to enhance public safety and assist the crime solving process through the forensic investigation of crime scenes.

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	130,753	132,884	144,420	144,420	142,738	144,744	0.22%
Employee Benefits	29,664	31,407	30,630	30,630	30,813	44,634	45.72%
Contractual	10,469	10,569	15,050	20,944	20,944	6,950	-53.82%
Commodities	7,759	7,320	6,750	6,750	6,750	7,650	13.33%
Capital Outlay	6,283	-	-	5,250	5,250	-	0.00%
Depreciation	5,347	5,850	5,850	5,850	5,850	5,850	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	190,275	188,030	202,700	213,844	212,345	209,828	3.52%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

Employee Benefits:
Employee benefit costs include the health insurance program and the hybrid pension plan. Large increase due to the ending of employee's DROP term.

Contractual:
Reduction is the result of software maintenance expenses transferred to the Information Technology Department.

Commodities:
Increase for replacement of necessary minor equipment needs.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Crime Scene Evidence Manager	1.000	1.000	1.000	1.000	1.000
Crime Scene Technician II	1.000	1.000	1.000	1.000	1.000
Office Assistant II	0.500	-	-	-	-
	2.500	2.000	2.000	2.000	2.000

PROGRAM: PATROL 428

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	4,271,655	4,424,243	4,485,042	4,485,042	4,105,000	4,502,592	0.39%
Employee Benefits	2,818,095	2,875,597	3,167,474	3,167,474	3,136,388	3,480,529	9.88%
Contractual	143,888	144,047	119,100	133,966	139,066	115,000	-3.44%
Commodities	283,108	252,967	262,200	281,800	281,800	302,800	15.48%
Capital Outlay	9,705	39,674	92,800	92,800	92,800	101,300	9.16%
Depreciation	315,375	316,270	431,455	431,455	431,455	431,455	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	7,841,826	8,052,798	8,558,071	8,592,537	8,186,509	8,933,676	4.39%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
Reduction is the result of software maintenance costs transferred to the Information Technology Department.

Commodities:
Increase is the result of the cost for the replacement of the Department's current P-90 Sights, the first year payment of a 5-year program for new Tasers, and an increase in expected cost of ammunition for training and qualifications for sworn staff.

Capital Outlay:
Purchase of 3 additional Star Chase units and 5 tactical vests for Special Operations Unit members.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Captain	4.000	4.000	4.000	4.000	4.000
Sergeant	8.000	8.000	8.000	8.000	8.000
Officer	42.000	42.000	42.000	42.000	42.000
Office Assistant II	1.000	1.000	-	-	-
Master Mechanic	0.800	0.800	0.800	0.800	0.800
Fleet Manager	0.800	0.800	0.800	0.800	0.800
	56.600	56.600	55.600	55.600	55.600

PROGRAM: CRIMINAL INVESTIGATION UNIT 429

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

Main Activities: The most important things we do to fulfill the mission are:
- Interviewing of witnesses and interrogation of suspects
- Victim contact and follow-up
- Coordinate the flow of investigations and information among other jurisdictions and units
- Dignitary protection for qualified recipients
- Unmarked crime suppression activities.
- Reduce residential burglary through proactive strategic and tactical operatives.

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	561,043	596,661	611,724	611,724	598,803	608,019	-0.61%
Employee Benefits	362,711	388,883	391,500	391,500	396,852	396,213	1.20%
Contractual	8,455	21,526	20,700	20,700	20,600	20,600	-0.48%
Commodities	10,484	12,323	10,000	10,000	9,400	9,500	-5.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	10,336	9,105	12,930	12,930	12,930	12,930	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	953,029	1,028,498	1,046,854	1,046,854	1,038,585	1,047,262	0.04%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
Slight decrease in data line charges for the unit.

Commodities:
Slight decrease is the result of lower fuel costs for the unit.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Captain	1.000	1.000	1.000	1.000	1.000
Sergeant	1.000	1.000	1.000	1.000	1.000
Officer	4.000	4.000	4.000	4.000	4.000
Crime Intellegence Analyst	1.000	1.000	1.000	1.000	1.000
Office Assistant II	0.500	-	-	-	-
	7.500	7.000	7.000	7.000	7.000

PROGRAM: PARKING CONTROL UNIT 430

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	283,324	265,424	334,927	334,927	267,975	311,241	-7.07%
Employee Benefits	176,296	199,026	211,447	211,447	201,421	244,513	15.64%
Contractual	12,075	13,992	33,200	33,200	33,200	14,700	-55.72%
Commodities	15,975	13,287	19,600	19,600	19,600	15,800	-19.39%
Capital Outlay	-	-	-	-	-	23,000	100.00%
Depreciation	94,976	52,562	34,235	34,235	34,235	34,235	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	582,646	544,291	633,409	633,409	556,431	643,489	1.59%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. Reduction is the result of hiring entry level personnel.

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

Contractual:
Reduction is the result of software and equipment maintenance contract cost being transferred to the Information Technology Department.

Commodities:
Reduction is the result of lower expected fuel costs and minor equipment replacement needs.

Capital Outlay:
Funds are to purchase an additional Ford Escape for the unit to replace the remaining G4 scooter.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Parking/Code Enforcement Manager	0.500	0.500	0.500	0.500	0.500
Lead Parking Control Officer	1.000	1.000	1.000	1.000	1.000
Parking Enforcement Officer	6.000	6.000	6.000	6.000	6.000
Code/Parking Enforcement Specialist	0.250	0.250	0.250	0.250	0.250
	7.750	7.750	7.750	7.750	7.750

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

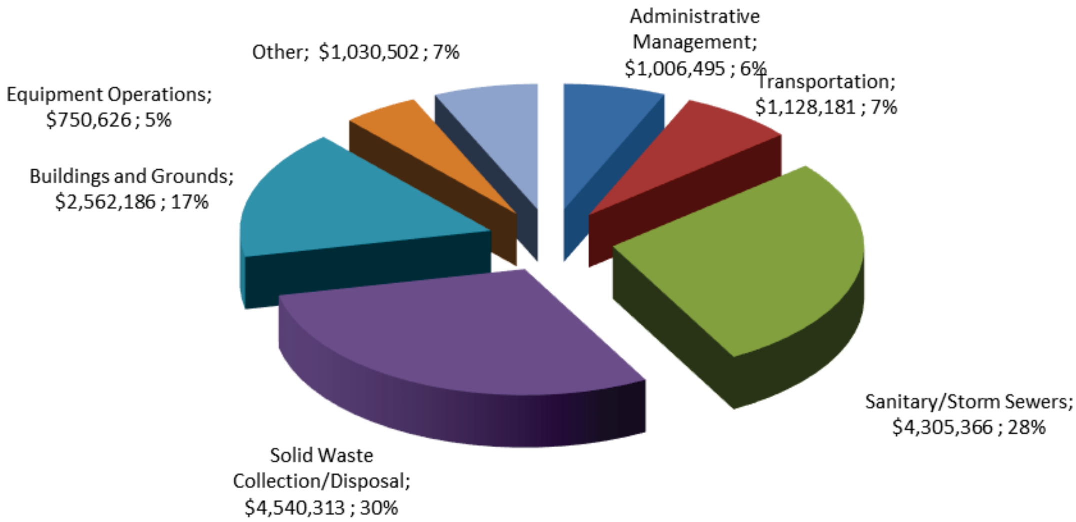
Revenue Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Special Solid Waste	11,235	10,040	10,000	10,000	10,000	0.00%
Solid Waste	947,431	895,065	976,028	976,028	995,000	1.94%
Comp. Garbage Collection Fee	239,488	258,268	269,860	269,860	275,000	1.90%
SWA Recycling Revenue	25,186	24,073	25,000	25,000	25,000	0.00%
Historic Speciman Tree Fee	3,094	4,641	5,000	5,000	5,000	0.00%
	1,226,434	1,192,087	1,285,888	1,285,888	1,310,000	1.88%

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	4,963,901	4,814,387	5,300,988	5,300,988	5,300,988	5,378,730	1.47%
Employee Benefits	2,691,608	2,645,247	2,782,382	2,782,382	2,782,382	3,005,440	8.02%
Contractual	4,451,366	4,731,174	5,125,493	5,502,995	5,502,995	5,334,053	4.07%
Commodities	775,005	690,025	898,547	906,316	906,316	864,432	-3.80%
Capital Outlay	9,232	-	13,500	13,500	13,500	24,800	83.70%
Depreciation	564,056	573,832	646,435	646,435	646,435	716,214	10.79%
Other	-	-	-	-	-	-	0.00%
TOTALS	13,455,168	13,454,665	14,767,345	15,152,616	15,152,616	15,323,669	3.77%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.



	FY2014	FY2015	FY2016	FY2017
Full Time Equivalent Employees	88.042	87.540	89.040	88.068

Changes to FTEs:

- Reallocation of staff costs to Recreation, based on historical usage
- Reallocation of Engineering Tech Support Specialist to Coastal Fund (-.5)

PROGRAM: ADMINISTRATIVE MANAGEMENT 511

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	587,072	601,403	681,662	681,662	681,662	633,840	-7.02%
Employee Benefits	268,925	280,542	317,710	317,710	317,710	316,218	-0.47%
Contractual	20,577	15,362	63,000	64,200	64,200	43,000	-31.75%
Commodities	6,947	10,602	9,200	9,200	9,200	9,200	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	4,237	4,237	4,237	4,237	4,237	4,237	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	887,758	912,146	1,075,809	1,077,009	1,077,009	1,006,495	-6.44%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases, and newly hired employees at starting salary ranges.

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

Contractual:
This decrease reflects a reduction in scanning costs.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Public Works Director	1.000	1.000	1.000	1.000	1.000
Assistant Director	1.000	1.000	1.000	1.000	1.000
Buyer	-	-	-	0.500	0.500
Office Manager	1.000	1.000	1.000	1.000	1.000
Engineering Technical Support Specialist	-	-	-	1.000	-
Office Assistant II	3.000	4.000	4.000	4.000	4.000
Records Maintenance Asst I	1.000	-	-	-	-
Public Works Purchasing Coordinator	0.500	0.500	0.500	-	-
Public Works Systems Specialist	1.000	1.000	1.000	1.000	1.000
	8.500	8.500	8.500	9.500	8.500

PROGRAM: STREET REPAIR & MAINTENANCE 521

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

Main Activities: The most important things we do to fulfill the mission are:
- Employ state of the art techniques to do an excellent job
- Do the job right the first time
- Work to continually improve quality and efficiency
- Inspect the condition of streets, sidewalks, and paths to prioritize maintenance, repairs and replacement appropriately
- Respond to emergencies and priorities in a timely fashion

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	105,139	108,422	92,484	92,484	92,484	90,330	-2.33%
Employee Benefits	51,372	53,237	50,140	50,140	50,140	50,876	1.47%
Contractual	143,792	141,598	189,625	234,979	234,979	194,272	2.45%
Commodities	21,760	9,215	15,180	15,180	15,180	26,855	76.91%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	19,643	24,399	16,734	16,734	16,734	16,734	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	341,706	336,871	364,163	409,517	409,517	379,067	4.09%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases, and newly hired employees at starting salary ranges.

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

Contractual:
This increase reflects minor adjustments for COLA based on consumer price indices.

Commodities:
This increase reflects additional asphalt and road/street repair supplies.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Facilities Maintenance Division Manager	0.100	0.100	0.100	0.100	0.075
General Maitenance Supervisor	-	-	-	-	0.075
Streets/Parks Supervisor	0.110	0.135	0.134	0.135	0.080
Street & Sign Painter	-	0.008	0.008	0.008	0.008
Equipment Operator I/Streets	1.800	1.310	1.310	1.310	0.705
Equipment Operator II	-	-	-	-	0.605
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
	2.020	1.563	1.562	1.563	1.558

PROGRAM: TRAFFIC CONTROL 523

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

Main Activities: The most important things we do to fulfill the mission are:
- Preventive maintenance and inspection programs to proactively address issues
- Repair/replace signals and signs as necessary on Town's required level of service plan
- Install new signs as approved by the Town Manager, and upgrade/replace signs as needed to be consistent with industry standards

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	85,363	99,046	118,789	118,789	118,789	116,588	-1.85%
Employee Benefits	48,488	48,814	57,998	57,998	57,998	52,182	-10.03%
Contractual	13,828	31,078	40,075	40,075	40,075	40,870	1.98%
Commodities	51,819	42,805	62,450	62,450	62,450	48,978	-21.57%
Capital Outlay	-	-	4,000	4,000	4,000	13,500	237.50%
Depreciation	4,504	3,722	3,722	3,722	3,722	3,722	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	204,002	225,465	287,034	287,034	287,034	275,840	-3.90%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases, and newly hired employees at starting salary ranges.

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

Commodities:
This reflects a decrease in street signs/supplies required.

Capital Outlay:
This reflects an increase in traffic signal video detection parts and supplies required.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Facilities Maintenance Division Manager	0.200	0.180	0.180	0.180	0.155
Electrician Supervisor	0.170	0.203	0.203	0.203	0.181
Streets/Parks Supervisor	0.010	0.005	0.005	0.005	0.005
General Maintenance Supervisor	0.010	0.090	0.090	0.090	0.090
Industrial Electrician	-	-	-	0.528	0.528
Electrician II	0.280	0.528	0.528	-	-
Building Maintenance Worker	0.040	0.040	0.040	0.040	0.040
Street & Sign Painter	0.470	0.500	0.500	0.750	0.750
	1.180	1.546	1.546	1.796	1.749

PROGRAM: STREET LIGHTING 524

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

Main Activities: The most important things we do to fulfill the mission are:
- Conduct preventive maintenance annually on the 1,251 street lights in Town.
- Perform "locates" for underground wiring to minimize the likelihood of damage due to digging.
- Replacement of older poles on predetermined schedule for uniform lighting.
- Conduct periodic inspections of street lights to ensure they are operating properly.

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	95,715	98,282	79,382	79,382	79,382	70,566	-11.11%
Employee Benefits	34,948	35,904	35,392	35,392	35,392	35,577	0.52%
Contractual	204,038	207,363	252,450	292,275	292,275	271,040	7.36%
Commodities	43,703	41,179	50,515	50,515	50,515	64,384	27.46%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	24,386	24,808	31,707	31,707	31,707	31,707	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	402,790	407,536	449,446	489,271	489,271	473,274	5.30%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases, and newly hired employees at starting salary ranges.

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

Contractual:
This reflects an increase due to FPL electric utility rates for this program, additional street light pole painting, and minor adjustments for COLA based on consumer price indices.

Commodities:
This reflects an increase in new LED energy-efficient light fixtures for replacement in Town facilities.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Electrician Supervisor	0.460	0.360	0.360	0.360	0.200
Industrial Electrician	-	-	-	0.600	0.600
Electrician II	1.600	0.600	0.600	-	-
Facilities Maintenance Division Manager	0.100	0.100	0.100	0.100	0.150
	2.160	1.060	1.060	1.060	0.950

PROGRAM: STORM SEWER MAINTENANCE 531

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	291,725	293,890	333,658	333,658	333,658	342,658	2.70%
Employee Benefits	187,166	163,022	176,345	176,345	176,345	192,949	9.42%
Contractual	334,707	201,014	262,000	265,207	265,207	267,700	2.18%
Commodities	38,565	54,561	66,290	66,420	66,420	62,500	-5.72%
Capital Outlay	1,477	-	-	-	-	-	0.00%
Depreciation	13,524	16,317	20,136	20,136	20,136	20,136	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	867,164	728,804	858,429	861,766	861,766	885,943	3.21%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Commodities:
This reflects a minor decrease in fuel and equipment maintenance supplies.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Building Maintenance Worker	0.020	0.022	0.023	0.022	0.022
Electrician II	0.280	0.561	0.560	-	-
Electrician Supervisor	0.100	0.143	0.143	0.143	0.188
Equipment Operator I/WRD	0.400	-	-	-	-
Equipment Operator II/WRD	0.050	-	-	-	0.037
Equipment Operator I/Streets	-	0.074	0.074	0.074	0.037
General Maintenance Supervisor	-	0.010	0.010	0.010	0.005
Industrial Electrician	-	-	-	0.561	0.546
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
Mechanic I/WRD	0.520	-	-	-	-
Mechanic II/WRD	0.270	-	-	-	-
Operations Supervisor	0.380	0.500	0.443	0.480	-
Street/Parks Supervisor	-	0.010	0.010	0.010	0.010
Utilities Maintenance Supervisor	-	-	-	-	0.245
Wastewater Operator I/WRD	2.140	-	-	-	-
Wastewater Operator II/WRD	0.500	-	-	-	-
Wastewater Technician I	0.250	-	-	-	-
Water Resource Technician I	-	3.455	2.612	2.650	2.895
Water Resource Technician II	-	1.055	0.587	0.705	0.735
WRD Manager	0.400	0.400	0.600	0.600	0.600
	5.320	6.240	5.072	5.265	5.330

PROGRAM: SANITARY SEWER MAINTENANCE 532

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

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

- Schedule and conduct proper preventive maintenance and repairs on all systems.
- Troubleshoot and repair all mechanical problems the “right way”, the first time.
- Televise gravity lines and repair as necessary.
- Closely monitor run time for pumps.
- Reduce inflow and infiltration into systems to reduce treatment costs.
- Emergency repairs, and electrical maintenance of storm and sewer pump station controls, telemetry systems, and back-up generator systems.
- Upgrade stations to improve efficiency.

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	655,478	562,881	705,508	705,508	705,508	743,667	5.41%
Employee Benefits	332,422	355,919	400,627	400,627	400,627	445,353	11.16%
Contractual	131,202	149,552	147,835	152,808	152,808	150,995	2.14%
Commodities	93,183	86,950	128,070	128,348	128,348	130,881	2.19%
Capital Outlay	2,930	-	-	-	-	-	0.00%
Depreciation	50,625	62,654	79,090	79,090	79,090	77,907	-1.50%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,265,840	1,217,956	1,461,130	1,466,381	1,466,381	1,548,803	6.00%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
This reflects an increase in FPL utility rates for this program.

Commodities:
This reflects a minor increase for safety equipment and supplies.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Building Maintenance Worker	0.020	0.022	0.023	0.022	0.022
Electrician II	0.420	0.732	0.728	-	-
Electrician Supervisor	0.130	0.170	0.170	0.170	0.246
Equipment Operator I/WRD	0.600	-	-	-	-
Equipment Operator II/WRD	0.950	-	-	-	-
General Maintenance Supervisor	0.010	0.010	0.010	0.010	0.005
Industrial Electrician	-	-	-	0.727	0.714
Irrigation and Spray Technician	0.010	0.005	0.005	0.005	0.005
Operations Supervisor/WRD	0.620	0.500	0.557	0.520	-
Mechanic I/WRD	1.480	-	-	-	-
Mechanic II/WRD	0.730	-	-	-	-
Street & Sign Painter	0.010	-	-	-	-
Streets/Parks Supervisor	-	-	-	-	0.010
Utilities Maintenance Supervisor	-	-	-	-	0.755
Wastewater Operator I/WRD	4.860	-	-	-	-
Wastewater Operator II/WRD	0.500	-	-	-	-
Water Resource Technician I	-	7.545	8.388	8.350	8.105
Water Resource Technician II	-	1.945	2.413	2.295	2.265
Wastewater Technician I	0.750	-	-	-	-
WRD Manager	0.600	0.600	0.400	0.400	0.400
	11.690	11.529	12.694	12.499	12.527

PROGRAM: SANITARY SEWAGE TREATMENT 533

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	1,472,144	1,773,868	1,805,500	1,832,417	1,832,417	1,870,620	3.61%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,472,144	1,773,868	1,805,500	1,832,417	1,832,417	1,870,620	3.61%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Contractual:
This reflects the proposed sewage disposal costs at the ECR, along with chemical pre-treatment of effluent.

PROGRAM: RESIDENTIAL COLLECTION 541

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

Main Activities: The most important things we do to fulfill the mission are:
- Collect garbage four days per week and recyclable materials once per week.
- Minimize the impact of garbage odors, pest attraction and unpleasant appearance.
- Collect with the least disruption possible.

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	463,759	489,436	442,471	442,471	442,471	467,635	5.69%
Employee Benefits	336,139	347,296	262,261	262,261	262,261	285,874	9.00%
Contractual	127	145	2,650	2,650	2,650	4,150	56.60%
Commodities	51,901	41,212	56,140	57,600	57,600	46,335	-17.47%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	73,357	82,147	88,390	88,390	88,390	76,671	-13.26%
Other	-	-	-	-	-	-	0.00%
TOTALS	925,283	960,236	851,912	853,372	853,372	880,665	3.38%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
This reflects an increase in structure/facility maintenance.

Commodities:
This reflects a decrease in anticipated fuel costs for this program.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Building Maintenance Worker	0.020	0.022	0.023	0.022	0.022
Electrician II	-	0.015	0.015	-	-
Electrician Supervisor	-	0.005	0.005	0.005	0.005
Equipment Operator I/6 yd	7.200	7.200	7.200	7.200	7.200
Equipment Operator 20/60 yd	0.750	0.750	0.750	-	-
Equipment Operator III /60 yd	0.750	0.750	0.750	0.750	-
General Maintenance Supervisor	0.010	0.010	0.010	0.010	0.005
Grounds Technician	-	-	-	-	0.050
Industrial Electrician	-	-	-	0.015	0.015
Laborer I/Sanitation	-	1.000	1.000	-	-
Parks Laborer	0.050	0.050	0.050	-	-
Parks Technician	-	-	-	0.050	-
Street & Sign Painter	-	0.025	0.025	0.025	0.025
Streets/Parks Supervisor	-	0.005	0.006	0.005	0.005
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
TransferStation Operator	-	-	-	-	0.750
Services Division Manager	0.280	0.280	0.280	0.280	0.280
	9.460	10.512	10.514	8.762	8.757

PROGRAM: COMMERCIAL COLLECTION 542

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

Main Activities: The most important things we do to fulfill the mission are:
- Steady, consistently excellent scheduled service without missing pickups.
- Maintain positive customer relationships with commercial customers.

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	390,015	402,882	476,381	476,381	476,381	467,808	-1.80%
Employee Benefits	200,247	208,793	219,338	219,338	219,338	225,982	3.03%
Contractual	219,764	255,415	264,900	264,900	264,900	299,737	13.15%
Commodities	36,690	27,831	49,284	49,284	49,284	41,919	-14.94%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	65,912	60,361	83,136	83,136	83,136	112,128	34.87%
Other	-	-	-	-	-	-	0.00%
TOTALS	912,628	955,282	1,093,039	1,093,039	1,093,039	1,147,574	4.99%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
This reflects an increase in contract costs for compacted garbage (pass-through contract) and for seasonal temporary labor services during peak season.

Commodities:
This reflects a decrease in anticipated fuel costs for this program.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Equipment Operator 20/60 yd	0.250	0.250	0.250	-	-
Equipment Operator II/20 yd	2.000	1.800	1.800	2.000	2.000
Equipment Operator III 20/60 yd	0.250	0.250	0.250	0.250	0.250
Laborer I/Sanitation	3.000	3.000	3.000	4.000	4.000
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Services Division Manager	0.150	0.150	0.150	0.150	0.150
	6.050	5.850	5.850	6.800	6.800

PROGRAM: REFUSE DISPOSAL 543

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	40,553	46,356	50,000	50,000	50,000	51,000	2.00%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	40,553	46,356	50,000	50,000	50,000	51,000	2.00%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

PROGRAM: YARD TRASH COLLECTION 544

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

Main Activities: The most important things we do to fulfill the mission are:
- Provide weekly curbside collection, transport and disposal of yard waste from all properties in the Town.
- Perform our job with commitment to leaving the pick up site clean and free of waste residue.
- Keep storm drains clear for proper drainage.
- Partner with other Public Works divisions to serve community drainage needs.

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	810,875	805,013	848,353	848,353	848,353	854,244	0.69%
Employee Benefits	537,908	516,056	554,040	554,040	554,040	601,822	8.62%
Contractual	148,742	135,372	178,704	215,927	215,927	215,380	20.52%
Commodities	131,691	97,475	151,694	151,694	151,694	124,670	-17.81%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	125,022	126,911	155,868	155,868	155,868	197,418	26.66%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,754,238	1,680,827	1,888,659	1,925,882	1,925,882	1,993,534	5.55%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases, and newly hired employees at starting salary ranges.

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

Contractual:
This reflects an increase in seasonal temporary labor services during peak season.

Commodities:
This reflects a decrease in anticipated fuel costs for this program.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Building Maintenance Worker	0.020	0.022	0.023	0.022	0.022
Crane Operator/Trash	3.000	3.000	3.000	3.000	3.000
Electrician Supervisor	0.010	0.005	0.005	0.005	0.005
Electrician II	-	0.015	0.015	-	-
Equipment Operator I/Streets	-	0.116	0.116	0.116	0.058
Equipment Operator I	9.000	9.000	9.000	9.000	9.000
Equipment Operator II	-	-	-	-	0.058
General Maintenance Supervisor	0.010	0.010	0.010	0.010	0.005
Industrial Electrician	-	-	-	0.015	0.015
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
Laborer I/Trash	4.000	4.000	4.000	4.000	4.000
Landfill Operator	1.000	1.000	1.000	1.000	1.000
Services Division Manager	0.300	0.300	0.300	0.300	0.300
Street & Sign Painter	-	0.010	0.010	0.010	0.010
Streets/Parks Supervisor	0.020	0.010	0.010	0.010	0.010
Trash Supervisor	0.900	0.900	0.900	0.900	0.900
	18.270	18.398	18.399	18.398	18.393

PROGRAM: RECYCLING 545

Mission: This bureau exists to provide recycling services for paper, plastic, and other recyclable materials accepted by the Solid Waste Authority for processing. These services are provided to the residents, businesses and visitors in an efficient, safe and courteous manner.

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	166,190	128,421	170,056	170,056	170,056	181,168	6.53%
Employee Benefits	80,486	80,104	99,111	99,111	99,111	108,287	9.26%
Contractual	-	-	-	-	-	5,000	100.00%
Commodities	17,399	12,486	19,720	19,720	19,720	15,215	-22.84%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	52,409	52,409	52,409	52,409	52,409	52,409	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	316,484	273,420	341,296	341,296	341,296	362,079	6.09%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
This reflects an increase for educational programs associated with residential/commercial recycling.

Commodities:
This reflects a decrease in anticipated fuel costs for this program.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Equipment Operator 20 yd/60 yd	-	-	-	1.000	-
Equipment Operator I/6 yd	1.800	1.800	1.800	1.800	1.800
Equipment Operator II/20 yd	-	0.200	0.200	-	1.000
Laborer I/Sanitation	1.000	-	-	-	-
Sanitation Supervisor	0.200	0.200	0.200	0.200	0.200
Services Division Manager	0.170	0.170	0.170	0.170	0.170
	3.170	2.370	2.370	3.170	3.170

PROGRAM: BEACH CLEANING 546

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	50,032	49,313	58,011	58,011	58,011	60,243	3.85%
Employee Benefits	25,145	26,074	24,509	24,509	24,509	24,180	-1.34%
Contractual	-	-	-	-	-	3,500	100.00%
Commodities	6,121	4,029	6,150	6,150	6,150	3,990	-35.12%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	18,487	13,548	13,548	13,548	13,548	13,548	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	99,785	92,964	102,218	102,218	102,218	105,461	3.17%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
This reflects an increase for removal of beach clean-up debris collected by volunteer groups.

Commodities:
This reflects a decrease in anticipated fuel costs for this program.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Equip Opr I / Beach Cleaner	1.000	1.000	1.000	1.000	1.000
Trash Supervisor	0.100	0.100	0.100	0.100	0.100
	1.100	1.100	1.100	1.100	1.100

PROGRAM: LANDSCAPE MAINTENANCE 551

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

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

- Maintain public areas to optimum condition adhering to established work program.
- Trim all Town-owned trees as needed, and consistent with desired aesthetic and safety requirements.
- Provide light maintenance to some privately owned historic/specimen trees.
- Manage contractor to inoculate 2600 +/- palm trees 3x yearly that are susceptible to lethal yellowing disease.
- Continually seek new approaches and improved systems to enhance efficiency and effectiveness.

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	230,550	223,422	243,975	243,975	243,975	264,128	8.26%
Employee Benefits	146,799	147,433	147,180	147,180	147,180	145,902	-0.87%
Contractual	839,871	908,572	930,940	1,005,735	1,005,735	976,903	4.94%
Commodities	49,990	39,128	49,975	49,975	49,975	44,190	-11.58%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	31,239	18,369	16,830	16,830	16,830	25,940	54.13%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,298,449	1,336,924	1,388,900	1,463,695	1,463,695	1,457,063	4.91%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
This reflects an increase in water utility rates, and increases in contracted palm tree trimming, and maintenance associated with new Town Hall Square improvements.

Commodities:
This reflects a decrease in anticipated fuel costs for this program.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Building Maintenance Worker	0.160	0.068	0.068	0.070	0.050
Electrician II	0.040	0.051	0.054	-	-
Electrician Supervisor	0.010	0.011	0.011	0.011	0.011
Equipment Operator I/Streets	0.200	0.500	0.500	0.500	0.200
Equipment Operator II	-	-	-	-	0.300
Facilities Maintenance Manager	0.350	0.330	0.330	0.330	0.330
General Maintenance Supervisor	0.030	0.035	0.035	0.035	0.064
Grounds Technician	-	-	-	-	0.925
Industrial Electrician	-	-	-	0.054	0.054
Irrigation and Spray Technician	0.910	0.941	0.941	0.941	0.941
Parks Laborer	1.850	1.850	1.850	-	1.000
Parks Technician	-	-	-	1.925	-
Street & Sign Painter	0.010	0.013	0.013	0.013	0.013
Streets/Parks Supervisor	0.810	0.809	0.808	0.809	0.844
	4.370	4.608	4.610	4.688	4.732

PROGRAM: FACILITY MAINTENANCE 554

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	154,911	166,306	169,680	169,680	169,680	182,627	7.63%
Employee Benefits	87,267	89,999	88,087	88,087	88,087	96,343	9.37%
Contractual	624,834	671,635	753,464	823,982	823,982	766,863	1.78%
Commodities	51,147	42,722	49,425	51,607	51,607	45,826	-7.28%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	14,488	15,852	13,464	13,464	13,464	13,464	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	932,647	986,514	1,074,120	1,146,820	1,146,820	1,105,123	2.89%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
This increase reflects minor contract adjustments for COLA on maintenance contracts, based on consumer price indices.

Commodities:
This reflects a decrease in anticipated fuel costs for this program.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Building Maintenance Worker	1.220	1.226	1.225	1.224	1.154
Electrician II	0.280	0.429	0.429	-	-
Electrician Supervisor	0.080	0.080	0.080	0.080	0.141
Facility Maintenance Division Manager	0.250	0.250	0.250	0.250	0.250
General Maintenance Supervisor	0.780	0.645	0.643	0.643	0.637
Industrial Electrician	-	-	-	0.431	0.459
Irrigation and Spray Technician	0.010	0.008	0.008	0.008	0.008
Parks Laborer	0.100	0.100	0.100	-	-
Grounds Technician	-	-	-	0.025	0.025
Streets/Parks Supervisor	-	0.010	0.010	0.010	0.020
Street & Sign Painter	0.410	0.418	0.418	0.168	0.168
	3.130	3.166	3.163	2.839	2.862

PROGRAM: METER MAINTENANCE AND COLLECTION 558

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	24,663	29,415	26,410	26,410	26,410	26,722	1.18%
Employee Benefits	11,233	12,465	14,679	14,679	14,679	16,723	13.92%
Contractual	72,790	60,338	69,800	86,450	86,450	61,500	-11.89%
Commodities	17,755	20,501	21,127	21,127	21,127	36,587	73.18%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	44,323	44,323	44,323	44,323	44,323	44,323	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	170,764	167,042	176,339	192,989	192,989	185,855	5.40%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
This reflects a decrease in extended warranty costs for parking kiosks, along with an increase for bank service charges.

Commodities:
This reflects an increase in parking kiosk spare parts and supplies based on the age of the existing units.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
General Maintenance Supervisor	0.100	0.100	0.100	0.100	0.050
Building Maintenance Worker	0.400	0.400	0.400	0.400	0.490
	0.500	0.500	0.500	0.500	0.540

PROGRAM: GENERAL ENGINEERING SERVICES 561

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	426,740	436,016	457,239	457,239	457,239	473,627	3.58%
Employee Benefits	147,908	140,164	150,415	150,415	150,415	193,256	28.48%
Contractual	29,912	80,364	29,000	79,365	79,365	19,600	-32.41%
Commodities	9,915	8,385	11,700	11,700	11,700	9,000	-23.08%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	11,053	12,750	13,274	13,274	13,274	14,099	6.22%
Other	-	-	-	-	-	-	0.00%
TOTALS	625,528	677,679	661,628	711,993	711,993	709,582	7.25%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
This reflects a decrease in anticipated general engineering services required.

Commodities:
This reflects a decrease in anticipated fuel costs for this program.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Senior Project Engineer	1.000	1.000	1.000	1.000	1.000
Engineer Tech Support	-	-	-	-	0.500
Project Engineer	2.000	2.000	2.000	2.000	2.000
Town Engineer	1.000	1.000	1.000	1.000	1.000
	4.000	4.000	4.000	4.000	4.500

PROGRAM: RIGHT OF WAY INSPECTIONS 565

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	73,414	73,785	99,442	99,442	99,442	96,977	-2.48%
Employee Benefits	44,260	34,246	33,187	33,187	33,187	32,813	-1.13%
Contractual	809	461	1,300	1,300	1,300	900	-30.77%
Commodities	570	482	2,050	2,050	2,050	1,650	-19.51%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,945	1,297	3,224	3,224	3,224	2,725	-15.48%
Other	-	-	-	-	-	-	0.00%
TOTALS	120,998	110,271	139,203	139,203	139,203	135,065	-2.97%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases, and newly hired employees at starting salary ranges.

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

Contractual:
This reflects a minor decrease in telephone charges.

Commodities:
This reflects a decrease in anticipated fuel costs for this program.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Public Works Inspectors	1.000	1.500	1.500	1.500	1.500
	1.000	1.500	1.500	1.500	1.500

PROGRAM: EQUIPMENT OPERATION & MAINTENANCE 571

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

Main Activities: The most important things we do to fulfill the mission are:
- Schedule and perform preventive maintenance inspections for the Town's vehicles and equipment.
- Service and repair equipment to optimize operating time.
- Prepare specifications and plan for new vehicle purchases on a scheduled replacement.

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	254,016	246,454	297,487	297,487	297,487	305,902	2.83%
Employee Benefits	106,138	105,179	151,363	151,363	151,363	181,103	19.65%
Contractual	74,233	52,681	84,250	90,725	90,725	91,023	8.04%
Commodities	145,205	150,462	149,577	153,296	153,296	152,252	1.79%
Capital Outlay	4,825	-	9,500	9,500	9,500	11,300	18.95%
Depreciation	7,032	9,728	6,343	6,343	6,343	9,046	42.61%
Other	-	-	-	-	-	-	0.00%
TOTALS	591,449	564,504	698,520	708,714	708,714	750,626	7.46%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

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

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

Contractual:
This reflects an increase in environmental fees and disposal costs, and extended warranty costs for replacement vehicles and equipment.

Commodities:
This reflects a minor increase for shop equipment purchases.

Capital Outlay:
This reflects an increase for shop machinery (fluid dispensing equipment & battery/charging system tester).

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Mechanic I	0.500	0.500	0.500	1.000	1.000
Mechanic III	2.000	2.000	2.000	2.000	2.000
Mechanic IV	1.000	1.000	1.000	1.000	1.000
Office Assistant II	1.000	1.000	1.000	1.000	1.000
Services Division Manager	0.100	0.100	0.100	0.100	0.100
	4.600	4.600	4.600	5.100	5.100

PROGRAM: COASTAL MANAGEMENT 581

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	98,244	-	-	-	-	-	0.00%
Employee Benefits	44,757	-	-	-	-	-	0.00%
Contractual	79,443	-	-	-	-	-	0.00%
Commodities	644	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	1,870	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	224,958	-	-	-	-	-	0.00%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

The costs associated with the administration of the Comprehensive Coastal Management Plan have been moved to the Coastal Management Fund. This will allow all costs for the entire program to be shown clearly. The costs for the administration of the program are in line with what is shown in the approved 10 year plan.

PROGRAM: LIBRARY SERVICES 321

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	-	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	297,659	306,580	315,777	315,777	315,777	325,250	3.00%
TOTALS	297,659	306,580	315,777	315,777	315,777	325,250	3.00%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

PROGRAMS: TRANSFERS 611 TO 625

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Capital Improvement Fund (307)	1,000,000	1,000,000	1,030,000	1,030,000	1,030,000	2,200,000	113.59%
Coastal Protection Fund (309)	7,200,000	11,377,000	8,015,220	8,015,220	8,015,220	8,255,677	3.00%
Debt Service Fund (205)	6,100,000	6,100,000	6,265,462	6,265,462	6,265,462	6,275,412	0.16%
Group Health Retirees (610)	1,506,000	1,577,000	1,180,000	1,180,000	1,180,000	1,339,000	13.47%
Risk - W/C, Liab, Prop	1,876,000	1,925,362	1,934,595	1,934,595	1,934,595	1,838,037	-4.99%
TOTALS	17,682,000	21,979,362	18,425,277	18,425,277	18,425,277	19,908,126	8.05%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

PROGRAM: EMERGENCY MANAGEMENT 710

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

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

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

Expenditure Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Adjusted*	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	8,898	834	45,700	45,700	45,700	45,700	0.00%
Commodities	387	556	600	600	600	600	0.00%
Capital Outlay	2,079	-	-	-	-	-	0.00%
Depreciation	950	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	12,314	1,390	46,300	46,300	46,300	46,300	0.00%

*FY16 Adjusted includes FY16 adopted budget plus purchase orders written against the FY15 budget but spent against the FY16 budget.

PROGRAM: CONTINGENT APPROPRIATIONS 711

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

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

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

Expenditure Summary

	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget	% Change
Salaries and Wages	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	0.00%
Contractual	-	-	-	-	0.00%
Commodities	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Depreciation	-	-	-	-	0.00%
Other	860,000	909,000	944,686	960,300	5.64%
TOTALS	860,000	909,000	944,686	960,300	5.64%
Percent of Budget	1.5%	1.5%	1.5%	1.5%	

General Obligation Bonds

General Obligation Bonds offer maximum security to investors through the pledge of the municipality's full faith and credit, which for the Town of Palm Beach requires voter approval. At this time, no General Obligation Bonds are outstanding.

The voters approved a referendum on March 15, 2016 for the issuance of $90,000,000 in General Obligation Bonds for the Underground Utility Project. These bonds will be issued in 2017.

Revenue Bonds

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

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

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

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

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

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

The Town has covenanted and agreed that it will not incur any indebtedness payable from or supported by a pledge of the Non-Ad Valorem Revenues unless the Town can show that following the incurrence of such additional indebtedness, (1) the total amount of Non-Ad Valorem Revenues (based upon the most recent Fiscal Year) will be greater than twice the then maximum debt service and (2) the total amount of Non-Ad Valorem Revenues in each Fiscal Year in which Bonds are outstanding will be greater than 2.00 times the non self supporting debt in each such fiscal year.

As part of the preparation for the 2013 Revenue Bond, the Town's issuer's and Revenue Bond ratings were reviewed by both Moody's and Standard & Poor's. The Town's conservative financial policies and strong management of its financial resources were recognized, and it resulted in Moody's Investors Service issuing a rating of Aa1 for the 2013 Revenue bonds and an Aaa issuer's rating. Standard and Poor's issued a Revenue bond rating of AA+ and a AAA issuer's rating. The ratings for both the Bond and issuer credit are the highest ratings these two rating services issue and represent the highest quality investment grade debt.

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

Debt Service Payments

Principal payments are due on January 1, and interest payments are due on January 1 and July 1 of each year. The annual debt service requirements for the outstanding revenue bonds through 2026 are shown below:

Fiscal Year	2010A Revenue Bond ACIP-I	2010A Revenue Bond - Par 3	2010B Revenue Bond Worth Ave	2013 Revenue Bond ACIP - II	2013 Par 3 Revenue Bond	2013 Coastal Revenue Bond	Total
2016	3,493,650	127,288	775,678	2,771,813	76,813	731,163	7,976,403
2017	3,500,850	124,688	773,050	2,774,563	75,813	731,413	7,980,375
2018	3,496,250	126,988	774,275	2,770,438	74,813	736,038	7,978,800
2019	3,499,850	124,188	774,825	2,774,313	78,688	735,038	7,986,900
2020	3,495,275	125,913	774,663	2,771,063	77,438	733,538	7,977,888
2021	3,496,900	127,038	773,350	2,770,688	76,188	731,538	7,975,700
2022	3,495,275	127,913	776,188	2,772,938	74,938	733,913	7,981,163
2023	3,490,400	128,538	773,359	2,772,688	78,563	735,538	7,979,084
2024	3,492,025	128,913	774,619	2,774,813	77,063	731,538	7,978,969
2025	3,499,650	124,163	774,594	2,774,188	75,563	731,913	7,980,071
2026	3,498,150	124,288	773,494	2,770,813	78,938	731,538	7,977,219

Legal Debt Margin

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

Preliminary Assessed Valuation	$15,929,537,770
Legal Debt Margin:	
Debt Limitation - 5% of assessed value	$ 796,476,888

Debt Summary

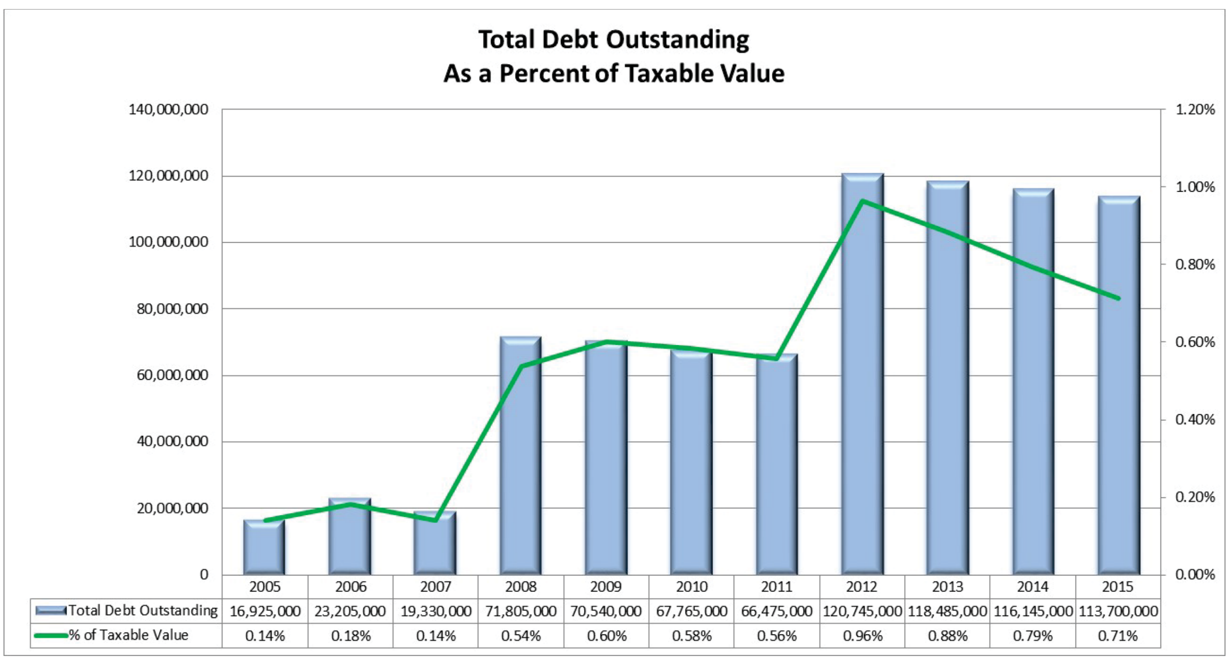
Outstanding debt as of September 30, 2016:

General Fund Pledge Obligations:

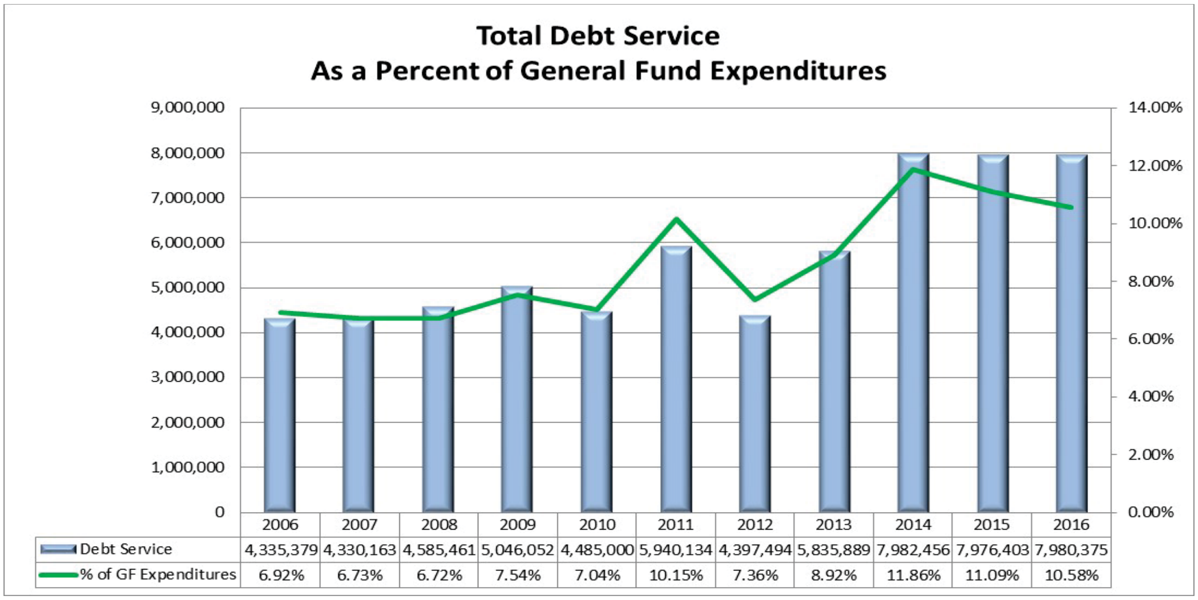
Non-Ad Valorem Revenue Bonds	$116,145,000
Total Gross Debt (14.58% of capacity)	$116,145,000

	Debt Ratios	Per Capita
Population	8,041	
Taxable Value	$15,929,537,770	1,981,039
Total Gross Debt	116,145,000	14,444

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



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

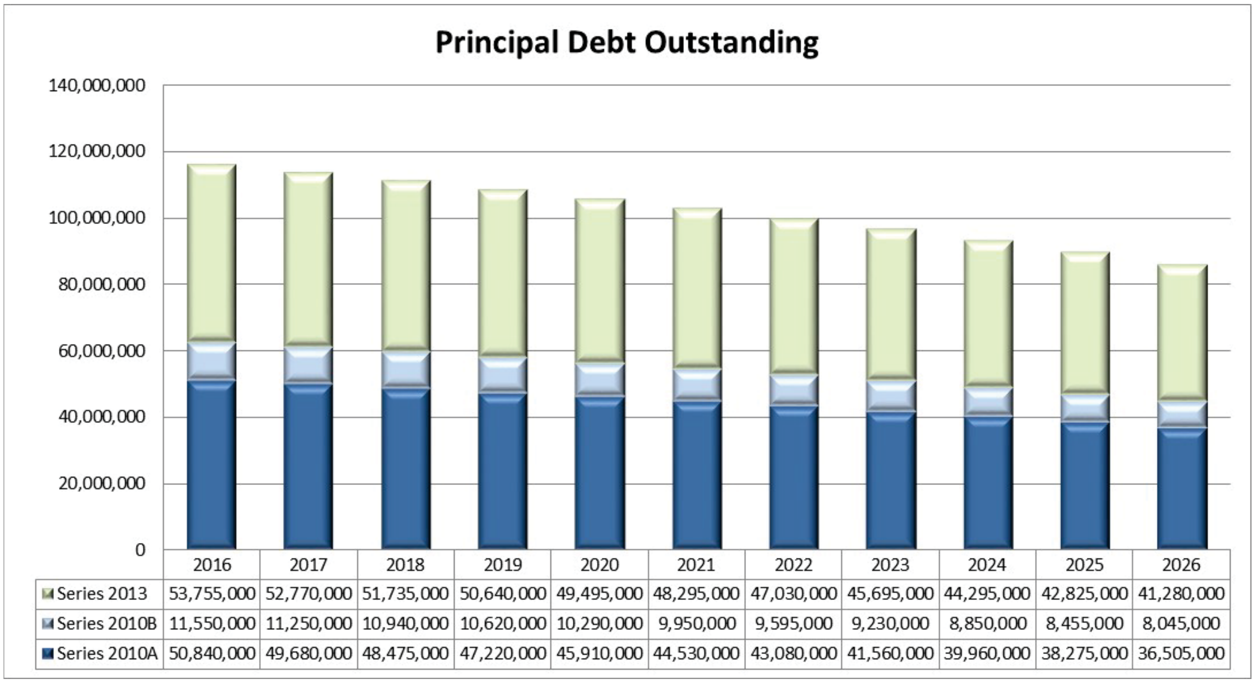


	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt Service	4,335,379	4,330,163	4,585,461	5,046,052	4,485,000	5,940,134	4,397,494	5,835,889	7,982,456	7,976,403	7,980,375
% of GF Expenditures	6.92%	6.73%	6.72%	7.54%	7.04%	10.15%	7.36%	8.92%	11.86%	11.09%	10.58%

Town of Palm Beach
Principal Debt Outstanding
FY2016 - FY2026

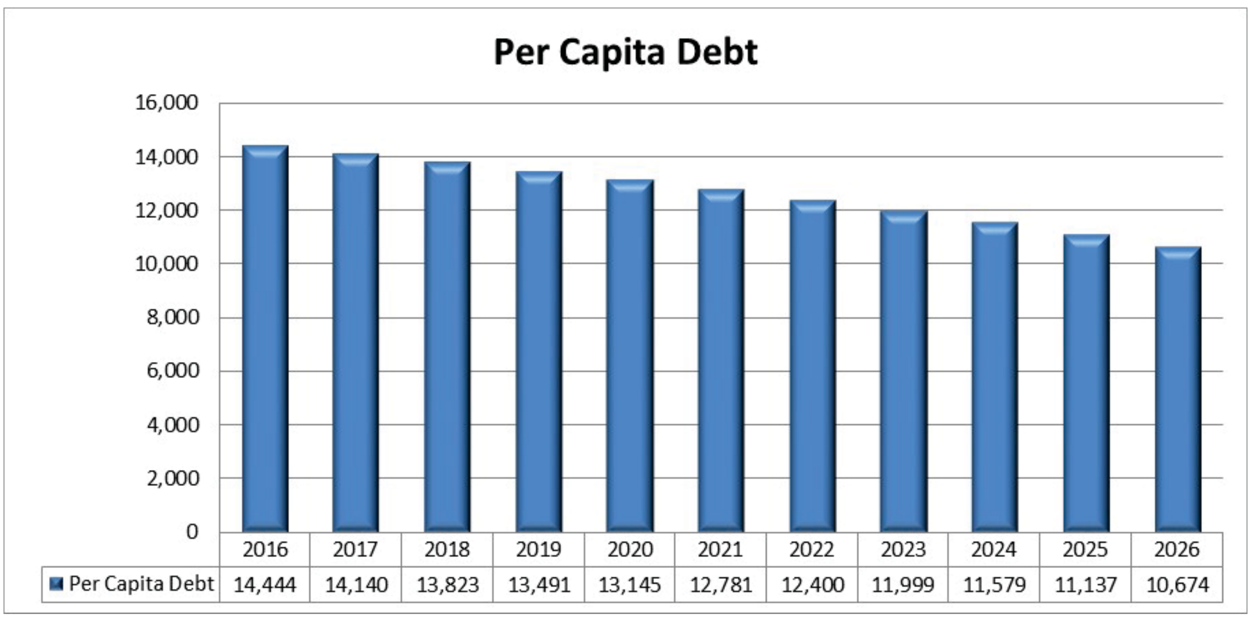
Fiscal Year Ending	2010A Revenue Bond	2010B Revenue Note	2013 Revenue Note	Total Debt Outstanding	Debt Per Capita (8,041 Population)
2016	50,840,000	11,550,000	53,755,000	116,145,000	14,444
2017	49,680,000	11,250,000	52,770,000	113,700,000	14,140
2018	48,475,000	10,940,000	51,735,000	111,150,000	13,823
2019	47,220,000	10,620,000	50,640,000	108,480,000	13,491
2020	45,910,000	10,290,000	49,495,000	105,695,000	13,145
2021	44,530,000	9,950,000	48,295,000	102,775,000	12,781
2022	43,080,000	9,595,000	47,030,000	99,705,000	12,400
2023	41,560,000	9,230,000	45,695,000	96,485,000	11,999
2024	39,960,000	8,850,000	44,295,000	93,105,000	11,579
2025	38,275,000	8,455,000	42,825,000	89,555,000	11,137
2026	36,505,000	8,045,000	41,280,000	85,830,000	10,674

The chart below shows the total principal debt outstanding for FY16 through FY26.



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Series 2013	53,755,000	52,770,000	51,735,000	50,640,000	49,495,000	48,295,000	47,030,000	45,695,000	44,295,000	42,825,000	41,280,000
Series 2010B	11,550,000	11,250,000	10,940,000	10,620,000	10,290,000	9,950,000	9,595,000	9,230,000	8,850,000	8,455,000	8,045,000
Series 2010A	50,840,000	49,680,000	48,475,000	47,220,000	45,910,000	44,530,000	43,080,000	41,560,000	39,960,000	38,275,000	36,505,000

The chart below shows total outstanding debt per capita for FY16 through FY26.



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Per Capita Debt	14,444	14,140	13,823	13,491	13,145	12,781	12,400	11,999	11,579	11,137	10,674

Fund 205 - 2010A and 2013 Revenue Bonds

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Interest Earnings	72	100	1,000	1,000	999	-0.10%
Transfer from General Fund	6,100,000	6,100,000	6,265,462	6,265,462	6,275,412	0.16%
Transfer from Recreation Fund	157,300	202,200	204,100	204,100	200,501	-1.76%
Transfer from Coastal Fund	295,100	734,613	731,163	731,163	731,413	0.03%
TOTALS	6,552,472	7,036,913	7,201,725	7,201,725	7,208,325	0.09%
Expenses						
Debt Service Interest	4,023,208	5,235,425	5,155,725	5,155,725	5,062,340	-1.81%
Debt Service Principal	1,040,000	1,975,000	2,045,000	2,045,000	2,145,000	4.89%
Other Expenses	7,578	4,190	15,000	15,000	15,000	0.00%
TOTALS	5,070,786	7,214,615	7,215,725	7,215,725	7,222,340	0.09%
Total Revenues Over/(Under) Expenses	1,481,686	(177,702)	(14,000)	(14,000)	(14,015)	
Beginning Fund Equity	263,400	1,745,086	1,567,384	1,567,384	1,553,384	
ENDING NET ASSETS	1,745,086	1,567,384	1,553,384	1,553,384	1,539,369	

REVENUES

Interest Earnings:
Represents interest earned on reserves of fund.

Transfer from General Fund:
Debt service on 2010A/2013 Bond Issues.

Transfer from Recreation Fund:
Debt service on 2010A/2013 Bond Issues.

Transfer from Coastal Fund:
Debt service on 2013 Bond Issue.

EXPENDITURES

Debt Service Interest/Principal:
Represents the amount of interest/principal due on the 2010A and 2013 Revenue Bonds.

Other Bond Expenses:
Represents amounts due for bond expenses.

Fund 206 - 2010B Worth Avenue Revenue Bond

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Interest Earnings	-	-	500	100	100	-80.00%
Non Ad Valorem Assessment Revenue	740,212	777,716	777,000	777,000	774,450	-0.33%
Transfer from Worth Avenue Construction Fund (313) Fund	72,549	-	-	-	-	0.00%
TOTALS	812,761	777,716	777,500	777,100	774,550	-0.38%
Expenses						
Debt Service Interest	492,681	487,032	481,000	481,000	473,050	-1.65%
Debt Service Principal	280,000	285,000	295,000	295,000	300,000	1.69%
Other Expenses	560	460	1,500	500	1,500	0.00%
TOTALS	773,241	772,492	777,500	776,500	774,550	-0.38%
Total Revenues Over/(Under) Expenses	39,520	5,224	-	600	-	
Beginning Fund Equity	43,037	82,557	87,781	87,781	88,381	
ENDING NET ASSETS	82,557	87,781	87,781	88,381	88,381	

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

Non Ad Valorem Assessment Revenue
Assessments for debt service.

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

EXPENDITURES
Debt Service Interest:
Represents the amount of interest due on the 2010B Revenue Bond.

Debt Service Principal:
Represents the amount of principal due on the 2010B Revenue Bond.

Other Bond Expenses:
Represents amounts due for bond expenses.

(This page intentionally left blank)

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Transfer from General Fund (001)	1,000,000	1,000,000	1,030,000	1,030,000	2,200,000	113.59%
Transfer from Town Facilities Fund (310)	225,000	225,000	322,773	322,773	-	-100.00%
Interest on Investments	36,781	54,005	40,000	36,000	36,000	-10.00%
Grants/Donations	8,400	9,370	800,000	-	1,250,000	56.25%
TOTALS	1,270,181	1,288,375	2,192,773	1,388,773	3,486,000	58.98%
Expenses						
Projects	590,620	1,268,729	6,944,270	1,925,000	8,235,111	18.59%
Contingency	-	-	208,000	-	348,600	67.60%
TOTALS	590,620	1,268,729	7,152,270	1,925,000	8,583,711	20.01%
Total Revenues Over/(Under) Expenses	679,561	19,646	(4,959,497)	(536,227)	(5,097,711)	
Beginning Fund Equity	4,990,855	5,670,416	5,690,062	5,690,062	5,153,835	
ENDING NET ASSETS	5,670,416	5,690,062	730,565	5,153,835	56,124	

Revenues

Transfer from General Fund (001):
Annual pay-as-you-go funding transferred from the General Fund to the Capital Fund.

Transfer from Town Facilities Fund (310):
Transfer from the Town Facilities Fund for projects relating to Town Facilities.

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

Grants/Donations:
Revenue from residents for Single Family Expulsor Station Assessments, the City of West Palm Beach for water project reimbursements and Recreation Center Grants.

Expenses

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

Contingency:
10% of current year projects per Town policy.

(This page intentionally left blank)

5 -Year Capital Improvement Plan

Town of Palm Beach - Public Works Department

Item No.	Category	Description	Location		FY2015 Actual	FY2016 Budget	FY2016 YTD	FY2016 Est. Carry Over	FY2017 Proposed	FY2018 Estimated	FY2019 Estimated	FY2020 Estimated	FY2021 Estimated	Total (Excludes FY2015/FY2016 /FY2016 Carry Over)
	Year													
	EXPENDITURES													
	Pavement Management				$ -	$ 810,000	$ 3,019	$ 1,910,617	$ 1,438,597	$ 1,340,000	$ 550,000	$ 857,000	$ 756,620	$ 4,942,217
1		Study	Town-wide	PAYGO										$ -
2		Reconstruction	Underground Phases 1 - 5	PAYGO					$ 177,506	$ 540,000		$ 57,000	$ 100,000	$ 874,506
3		Milling & Resurfacing	Underground Phases 1 - 5	ACIP			$ 3,019		$ 654,000	$ 299,000				$ 953,000
4		Milling & Resurfacing	ACIP Projects	PAYGO					$ 607,091	$ 501,000	$ 500,000	$ 750,000	$ 606,620	$ 2,964,711
5		Rejuvenation	Underground Phases 1 - 3	PAYGO							$ 50,000	$ 50,000	$ 50,000	$ 150,000
	General Roadway / Surface Drainage Improvements				$ 55,230	$ 1,104,222	$ 11,166	$ -	$ 1,545,000	$ 2,434,281	$ 687,500	$ 855,000	$ 682,400	$ 6,204,181
6		Drainage	Underground Phases 1 - 5	ACIP (TO FY18)					$ 1,000,000	$ 2,000,000	$ 500,000	$ 750,000	$ 500,000	$ 4,750,000
7		Curb and Gutter	Underground Phases 1 - 5	ACIP (TO FY18)					$ 100,000	$ 334,281	$ 100,000	$ 55,000	$ 82,400	$ 671,681
8		Sidewalk	Underground Phases 1 - 5	ACIP (TO FY18)					$ 100,000	$ 100,000	$ 87,500	$ 50,000	$ 100,000	$ 437,500
9		Bridges	Ibis / Island	ACIP			$ 11,166		$ 345,000					$ 345,000
	Drainage System				$ 823,578	$ 989,688	$ 369,763	$ 643,365	$ 2,699,281	$ 2,615,719	$ 165,000	$ 185,000	$ 205,000	$ 5,870,000
10		Pump Stations	D-14 Four Arts	ACIP					$ 2,599,281	$ 2,465,719				$ 5,065,000
11		Pipe Lining and Repair	Underground Phases 1 - 5	PAYGO					$ 100,000	$ 150,000	$ 165,000	$ 185,000	$ 205,000	$ 805,000
	Sanitary Sewage System				$ 17,092	$ 1,497,778	$ -	$ 1,374,352	$ 3,650,000	$ 1,295,000	$ 279,000	$ 291,000	$ 330,000	$ 5,845,000
12		Pump Stations	A-39 2171 S.O.B	ACIP						$ 215,000				$ 215,000
13			A-41 2500 S.O.B.	ACIP						$ 250,000				$ 250,000
14			A-42 3001 S.O.B.	ACIP						$ 280,000				$ 280,000
15			A-43 3400 S.O.B.	PAYGO						$ 300,000				$ 300,000
16		Ejector Stations	E-8 Island Rd/Island Dr	PAYGO					$ 100,000	$ 100,000	$ 119,000	$ 116,000	$ 140,000	$ 575,000
17		Sewage Gravity Mains / Lining	Underground Phases 1 - 5	PAYGO					$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
18		WPB Joint Force Main to ECR	Congress to ECR	ACIP					$ 3,400,000					$ 3,400,000
19		Pipe Lining and Repair	Underground Phases 1 - 5	PAYGO					$ 100,000	$ 100,000	$ 110,000	$ 125,000	$ 140,000	$ 575,000
	Town Buildings				$ 177,823	$ 1,402,455	$ 1,466,382	$ 550,569	$ 981,000	$ 70,000	$ 615,000	$ 719,600	$ 1,670,900	$ 3,195,500
20		Public Works Facilty -A/C Chiller		PAYGO						$ 50,000				$ 50,000
21		Police Facility - ADA Bathrooms, Locker rooms		PAYGO			$ 1,393,521		$ 30,000			$ 469,600	$ 250,900	$ 750,500
22		Mid-town Lifeguard Building - Restoration		PAYGO					$ 30,000		$ 165,000			$ 195,000
23		Bradley Park Fountain - Reconstrucion		PAYGO							$ 40,000			$ 40,000
24		Bradley Park / Royal Poinciana Way Median		PAYGO							$ 40,000			$ 40,000
25		Lakeside Park / Royal Palm Way Median		PAYGO					$ 30,000			$ 200,000		$ 230,000
26		Phipps Ocean Park Lifeguard Building -Restoration		PAYGO					$ 15,000		$ 105,000			$ 120,000
27		Central Fire Station - Bay Apron, Flat Roofs		PAYGO			$ 66,589				$ 20,000		$ 45,000	$ 65,000
28		North Fire Station - Interior Renovation, Roofs		PAYGO								$ 50,000	$ 885,000	$ 935,000
29		South Fire Station - ADA Bathrooms, Locker rooms		PAYGO			$ 6,272			$ 20,000	$ 180,000			$ 200,000
30		Old Purchasing - Structural Repairs		PAYGO					$ 15,000		$ 65,000			$ 80,000
31		Phipps/Public Works ADA Bathrooms, Locker rooms		PAYGO									$ 490,000	$ 490,000
32		Skees Road Landfill Improvements		ACIP					$ 411,000					
33		Phipps Ocean Park Playground		FRDAP Grant					$ 50,000					
34		Seaview Park Playground		Community Center					$ 400,000					
	Solid Waste / Vegetation Disposal				$ 73,650	$ -	$ -		$ 25,000	$ 25,000	$ 27,500	$ 30,000	$ 33,000	$ 140,500
35		Skees / Okeechobee Landfill	Roadways/Reduction	PAYGO	$ 73,650	$ -			$ 25,000	$ 25,000	$ 27,500	$ 30,000	$ 33,000	$ 140,500

5 -Year Capital Improvement Plan

Town of Palm Beach - Public Works Department

Item No.	Category	Description	Location	Funding	FY2015 Actual	FY2016 Budget	FY2016 YTD	FY2016 Est. Carry Over	FY2017 Proposed	FY2018 Estimated	FY2019 Estimated	FY2020 Estimated	FY2021 Estimated	Total (Excludes FY2015/FY2016 /FY2016 Carry Over)
	EXPENDITURES													
	Coastal Structures / Lake Worth Lagoon				$ 48,868	$ 159,132	$ -	$ 156,403	$ 306,403	$ 160,000	$ 180,000	$ 200,000	$ 220,000	$ 1,066,403
36		Bulkheads		PAYGO					$ 100,000	$ 110,000	$ 125,000	$ 140,000	$ 155,000	$ 630,000
37		Seawalls	Lakeside, Bradley	PAYGO					$ 206,403	$ 50,000	$ 55,000	$ 60,000	$ 65,000	$ 436,403
38	Town Wide Undergrounding			PAYGO	$ 59,663	$ 149,185	$ 72,643	$ 81,995	$ 670,000	$ 670,000	$ 670,000	$ 670,000	$ 670,000	$ 3,350,000
39	Water Main Improvements			WPB INTERLOCAL	$ 12,825	$ 801,810	$ 1,917	$ 1,810	$ 800,000	$ 800,000	$ 800,000	$ 800,000	$ 800,000	$ 4,000,000
40	R&R Fund			PAYGO	$ -	$ 30,000		$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 150,000
	Total - Expenditures				$ 1,268,729	$ 6,944,270	$ 1,924,890	$ 4,749,111	$ 12,145,281	$ 9,440,000	$ 4,004,000	$ 4,637,600	$ 5,397,920	$ 34,763,801

Source	FY2015 Actual	FY2016 Budget	FY2016 YTD	FY2016 Est. Carry Over	FY2017 Proposed	FY2018 Estimated	FY2019 Estimated	FY2020 Estimated	FY2021 Estimated
REVENUES									
ACIP 2 Bond Proceeds	$ -	$ -	$ -	$ -	$ 8,609,281	$ 5,944,000	$ -	$ -	$ -
ACIP 2 Interest	$ -	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ -
PAYGO - General Fund Transfer	$ 1,000,000	$ 1,030,000	$ 1,030,000	$ 4,749,111	$ 2,200,000	$ 2,640,000	$ 3,168,000	$ 3,801,600	$ 4,561,920
PAYGO - Town Facilities Fund Transfer	$ 225,000	$ 322,773	$ 322,773	$ -	$ -	$ -	$ -	$ -	$ -
PAYGO - Interest	$ 54,005	$ 40,000	$ 36,000	$ -	$ 36,000	$ 56,000	$ 36,000	$ 36,000	$ 36,000
PAYGO - WPB Water Main Improvements	$ -	$ 800,000	$ 1,917	$ -	$ 800,000	$ 800,000	$ 800,000	$ 800,000	$ 800,000
PAYGO - FRDAP Grant - Phipps Ocean Park Playground	$ -	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ -
PAYGO - FRDAP Grant - Seaview Park Playground	$ -	$ -	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ -
PAYGO - Community Center Project Fund/Donations - Seaview Park Playground	$ -	$ -	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ -
PAYGO - Miscellaneous	$ 9,370	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PAYGO - Use of Fund Balance	$ -	$ 4,751,497	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total - Revenues	$ 1,288,375	$ 6,944,270	$ 1,390,690	$ 4,749,111	$ 12,145,281	$ 9,440,000	$ 4,004,000	$ 4,637,600	$ 5,397,920

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Transfer from General Fund (001)	7,200,000	11,377,000	8,015,220	8,015,220	8,255,677	3.00%
Transfer from ERF (320)	2,858,913	-	-	-	-	0.00%
Transfer from 2013 Bond Fund (314)	11,900,000	-	-	-	-	0.00%
Transfer from Risk Fund (501)	2,000,000	-	-	-	-	0.00%
County Funds	-	-	3,380,000	2,432,228	-	-100.00%
Interest on Investments	83,361	329,203	23,603	159,000	81,038	243.34%
Grants/Local Revenue	343,894	325,413	-	-	-	0.00%
TOTALS	24,386,168	12,031,616	11,418,823	10,606,448	8,336,715	-26.99%
Expenses						
Projects	1,522,600	25,241,943	8,015,263	21,349,242	7,387,000	-7.84%
Transfer to Debt Service	295,100	734,613	731,163	731,163	731,413	0.03%
Salaries and Wages	-	-	108,973	108,973	142,278	30.56%
Employee Benefits	-	-	45,365	45,365	64,124	41.35%
Contractual	-	-	12,000	12,000	9,500	-20.83%
Commodities	-	-	2,400	2,400	2,400	0.00%
TOTALS	1,817,700	25,976,556	8,915,164	22,249,143	8,336,715	-6.49%
Total Revenues Over/(Under) Expenses	22,568,468	(13,944,940)	2,503,659	(11,642,695)	-	
Beginning Fund Equity	15,448,557	38,017,025	24,072,085	24,072,085	12,429,390	
ENDING NET ASSETS	38,017,025	24,072,085	26,575,744	12,429,390	12,429,390	

Revenues

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

Transfer from Equipment Replacement Fund (320):
This line item represents money transferred from the Equipment Replacement Fund for the Coastal Program.

Transfer from 2013 Bond Fund (314):
This line item represents the transfer of 2013 Bond Fund proceeds to the Coastal Program.

Transfer from Risk Fund (501):
This line item represents money transferred from the Risk Fund for the Coastal Program.

County Funds:
This line item represents the anticipated receipt of County funds for the Coastal Program.

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

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

Expenses

Projects:
Budget update for 10 year Coastal Management Plan.

Salaries and Wages/Employee Benefits/Contractual/Commodities:
These line items represent coastal operating expenses accounted for in the General Fund in prior years.

Principal/Interest:
Principal and Interest repayment on 2013 Debt Issue.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Coastal Projects Coordinator	-	-	1.000	1.000	1.000
Engineering Tech Support Spec	-	-	-	-	0.500
	-	-	1.000	1.000	1.500

Town of Palm Beach 10-Year Coastal Management Program

Item #	Project Name	FY 2015 Actual	FY 2016 Budget	FY 2016 YTD Expenditure/ Encumbrance	FY 2017 Proposed	FY 2018 Estimated	FY 2019 Estimated	FY 2020 Estimated	FY 2021 Estimated	FY 2022 Estimated	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated
EXPENDITURES														
1	APPLY AND UPDATE ISLANDWIDE SEDIMENT TRANSPORT ANALYSIS	$ -	$ 20,000	$ 4,480	$ 21,000	$ 22,000	$ 22,000	$ 23,000	$ 24,000	$ 24,000	$ 25,000	$ 26,000	$ 27,000	$ 28,000
2	ANNUAL SEDIMENT REPORT (BMA REQUIRED)	$ 41,309	$ 45,000	$ 29,660	$ 47,000	$ 48,000	$ 50,000	$ 51,000	$ 53,000	$ 54,000	$ 56,000	$ 58,000	$ 59,000	$ 60,000
3	SEAWALL/LLOD FUNCTION/NON-STRUCTURAL INVENTORY ASSESSMENT & ANALYSIS	$ -	$ -	$ -	$ -	$ -	$ 116,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 143,000
4	SEAWALL/LLOD REHABILITATION/REPLACEMENT	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
5	GROIN ASSESSMENT	$ -	$ -	$ -	$ -	$ -	$ 70,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 86,000
6	GROIN REHABILITATION	$ 58,487	$ 1,500,000	$ 69,578	$ -	$ -	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
7	FLOODING AND SLR ASSESSMENT	$ -	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	COMMUNICATIONS	$ -	$ 25,000	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 33,000
9	DUNE VEGETATION MAINTENANCE	$ -	$ 10,000	$ 57,700	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 13,000
10	REGIONAL SAND NEEDS/SAND SEARCH	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 725,000	$ 725,000	$ -	$ -	$ -
11	GENERAL COASTAL ENGINEERING	$ 11,986	$ 50,000	$ 30,213	$ 52,000	$ 54,000	$ 55,000	$ 57,000	$ 58,000	$ 60,000	$ 62,000	$ 64,000	$ 66,000	$ 69,000
12	PHYSICAL MONITORING (NON-PROJECT AREAS)	$ 114,043	$ 72,000	$ 72,904	$ 75,000	$ 77,000	$ 79,000	$ 82,000	$ 84,000	$ 86,000	$ 89,000	$ 92,000	$ 94,000	$ 97,000
13	BMA SEA TURTLE NESTING MONITORING	$ 181,030	$ 200,000	$ 203,753	$ 200,000	$ 220,000	$ 220,000	$ 220,000	$ 220,000	$ 220,000	$ 242,000	$ 242,000	$ 242,000	$ 242,000
14	BMA BIOLOGICAL MONITORING	$ 259,909	$ 200,000	$ 130,484	$ 206,000	$ 213,000	$ 219,000	$ 226,000	$ 232,000	$ 239,000	$ 246,000	$ 254,000	$ 261,000	$ 269,000
15	COASTAL MANAGEMENT PROGRAM OPERATING EXPENSES	$ 153,932	$ 169,000	$ 108,458	$ 218,302	$ 179,000	$ 184,000	$ 189,500	$ 195,000	$ 201,000	$ 207,000	$ 213,000	$ 219,500	$ 226,000
16	ANNUAL DEBT SERVICE PAYMENT	$ 734,613	$ 731,163	$ 731,163	$ 731,413	$ 736,038	$ 735,038	$ 733,038	$ 733,538	$ 733,913	$ 735,538	$ 731,538	$ 731,913	$ 732,000
17	SAND TRANSFER OPERATING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	MAINTENANCE DREDGING, SAND PLACEMENT EXTENSION (EIS)	$ -	$ -	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	LWI IMP PHYSICAL MONITORING	$ 12,959	$ 19,000	$ 9,095	$ 20,000	$ 21,000	$ 21,000	$ 22,000	$ 23,000	$ 23,000	$ 24,000	$ 25,000	$ 25,000	$ 26,000
20	BEACH TILLING (REACHES 1 AND 2)		$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 6,500
21	ESCARPMENT REMOVAL (REACHES 1 AND 2)	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 6,500
22	N. OCEAN BLVD. SEAWALL REPLACEMENT	$ 3,886,187	$ -	$ 2,521,532	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	SAND FOREPASSING	$ -	$ 700,000	$ -	$ -	$ 600,000	$ -	$ 620,000	$ -	$ 660,000	$ -	$ 700,000	$ -	$ 742,000
24	MID-TOWN BEACH RENOURISHMENT CONSTRUCTION	$ 16,722,675	$ -	$ 46,473	$ -	$ -	$ -	$ -	$ 17,850,000	$ -	$ -	$ -	$ -	$ -
25	MID-TOWN BEACH RENOURISHMENT PERMITTING	$ 111,907	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	OBTAIN FEDERAL COST-SHARE FOR MID-TOWN	$ -	$ -	$ -	$ 500,000	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	MID-TOWN PHYSICAL MONITORING	$ 54,430	$ 38,000	$ 52,015	$ 40,000	$ 41,000	$ 42,000	$ 43,000	$ 45,000	$ 46,000	$ 47,000	$ 49,000	$ 50,000	$ 51,500
28	MID-TOWN MITIGATION - CORAL NURSERY/TRANSPLANTATION	$ 26,371	$ 200,000	$ 175,824	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ -	$ -	$ -
29	MID-TOWN MITIGATION - ARTIFICIAL REEF CONSTRUCTION	$ -	$ 3,000,000	$ 105,387	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	BEACH TILLING (MID-TOWN)	$ -	$ 5,000	$ 6,050	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 6,500
31	ESCARPMENT REMOVAL (MID-TOWN)	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 6,500
32	PHIPPS OCEAN PARK/REACH 7 BEACH NOURISHMENT CONSTRUCTION	$ 2,192,525	$ 300,000	$ 16,266,656	$ -	$ -	$ -	$ -	$ 2,300,000	$ -	$ -	$ 21,800,000	$ -	$ -
33	PHIPPS PHYSICAL MONITORING	$ 49,246	$ 28,000	$ 31,481	$ 29,000	$ 30,000	$ 31,000	$ 32,000	$ 33,000	$ 34,000	$ 35,000	$ 36,000	$ 37,000	$ 38,000
34	BEACH TILLING (REACH 7)	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 6,500
35	ESCARPMENT REMOVAL (REACH 7)	$ 3,600	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 6,500
36	REACH 8 EIS	$ 169,953	$ -	$ 441,858	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	SOUTH END PALM BEACH RESTORATION PERMITTING	$ -	$ 200,000	$ 14,540	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	SOUTH END PALM BEACH RESTORATION (INITIAL CONSTRUCTION)	$ -	$ -	$ -	$ 3,500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39	SOUTH END PALM BEACH RESTORATION MITIGATION	$ -	$ -	$ -	$ 2,200,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40	REACH 8 CONSTRUCTION ACCESS EASEMENT AND SITE RESTORATION	$ -	$ -	$ -	$ 80,000	$ -	$ -	$ -	$ 80,000	$ -	$ -	$ 80,000	$ -	$ -
41	REACH 8 DUNE/BEACH CONSTRUCT CONCURRENTLY WITH MID-TOWN OR PHIPPS	$ 1,162,882	$ 1,235,000	$ 522,802	$ -	$ -	$ -	$ -	$ 2,500,000	$ -	$ -	$ 2,750,000	$ -	$ -
42	REACH 8 BIOLOGICAL MONITORING	$ -	$ 50,000	$ -	$ 52,000	$ 54,000	$ 55,000	$ 57,000	$ 58,000	$ 60,000	$ 62,000	$ 64,000	$ 66,000	$ 68,000
43	REACH 8 PHYSICAL MONITORING	$ 28,511	$ 28,000	$ 18,226	$ 29,000	$ 30,000	$ 31,000	$ 32,000	$ 33,000	$ 34,000	$ 35,000	$ 36,000	$ 37,000	$ 38,000
44	REACH 8 PROJECT ENGINEERING REPORT	$ -	$ 10,000	$ -	$ 11,000	$ 11,000	$ 11,000	$ 12,000	$ 12,000	$ 12,000	$ 13,000	$ 13,000	$ 14,000	$ 14,000
45	BEACH TILLING (REACH 8)	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 6,500
46	ESCARPMENT REMOVAL (REACH 8)	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 6,500
Sub-Total		$ 25,976,555	$ 8,915,163	$ 21,650,333	$ 8,336,715	$ 4,111,038	$ 4,316,038	$ 4,174,538	$ 26,308,538	$ 4,986,913	$ 4,378,538	$ 28,808,538	$ 3,504,413	$ 4,527,500
				$ 31,975,153	$ 11,292,413	$ 6,652,721								
REVENUES														
Item #	Source													
47	General Fund Transfer	$ 11,377,000	$ 8,015,220	$ 8,015,220	$ 8,255,677	$ 8,503,347	$ 8,758,447	$ 9,021,201	$ 9,291,837	$ 9,570,592	$ 9,857,710	$ 10,153,441	$ 10,458,044	$ 10,771,785
48	County	$ 297,354	$ 2,432,228	$ 2,432,228	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,244,800	$ -	$ -
49	State	$ 28,058	$ 6,201,000	$ -	$ -	$ -	$ -	$ -	$ 3,645,500	$ -	$ -	$ 8,112,000	$ -	$ -
50	Federal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,425,000	$ -	$ -	$ -	$ -	$ -
51	Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
52	Interest	$ 329,204	$ 125,000	$ 159,000	$ 81,038	$ 48,862	$ 269,453	$ 434,368	$ 619,204	$ 467,759	$ 644,560	$ 858,890	$ 633,511	$ 899,061
Sub-Total		$ 12,031,616	$ 16,773,448	$ 10,606,448	$ 8,336,715	$ 8,552,209	$ 9,027,900	$ 9,455,569	$ 21,981,541	$ 10,038,351	$ 10,502,270	$ 22,369,131	$ 11,091,555	$ 11,670,846
NET COST														
Item #	Surplus/Deficit	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)
53	Surplus/Deficit	$ (13,944,939)	$ 7,858,285	$ (11,043,885)	$ -	$ 4,441,171	$ 4,711,862	$ 5,281,031	$ (4,326,997)	$ 5,051,438	$ 6,123,732	$ (6,439,407)	$ 7,587,142	$ 7,143,346
UNASSIGNED FUND BALANCE														
	Fund Balance 10/1	$ 38,017,024		$ 24,072,085	$ 13,028,200	$ 13,028,200	$ 17,469,371	$ 22,181,233	$ 27,462,264	$ 23,135,267	$ 28,186,705	$ 34,310,437	$ 27,871,030	$ 35,458,172
TOTAL	Fund Balance 9/30	$ 24,072,085		$ 13,028,200	$ 13,028,200	$ 17,469,371	$ 22,181,233	$ 27,462,264	$ 23,135,267	$ 28,186,705	$ 34,310,437	$ 27,871,030	$ 35,458,172	$ 42,601,518
ASSIGNED CARRY OVER BALANCE														
	Assigned Carry Over Balance 10/1			$14,942,826										

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Special Assessment Revenue	260,980	229,988	233,710	238,000	247,342	5.83%
Interest on Investments	-	372	200	700	700	250.00%
Donations/Miscellaneous	16,288	10,000	10,000	10,000	5,000	-50.00%
TOTALS	277,268	240,360	243,910	248,700	253,042	3.74%
Expenses						
Maintenance Costs	181,157	204,254	243,910	243,910	253,042	3.74%
TOTALS	181,157	204,254	243,910	243,910	253,042	3.74%
Total Revenues Over/(Under) Expenses	96,111	36,106	-	4,790	-	
Beginning Fund Equity	214,422	310,533	346,639	346,639	351,429	
ENDING NET ASSETS	310,533	346,639	346,639	351,429	351,429	

Revenues

Special Assessment Revenue:
Non Ad Valorem Revenue collected from property owners for Worth Avenue special assessments.

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

Donations/Miscellaneous:
Represents donations received for Worth Avenue items.

Expenses

Maintenance Costs:
Annual maintenance costs for Worth Avenue.

(This page intentionally left blank)

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Interest on Investments	92,681	198,257	120,000	100,000	50,000	-58.33%
Transfer from ACIP Phase I	-	3,338,037	-	-	-	0.00%
Donations/Grants	-	359,000	350,000	1,213,500	-	-100.00%
Bond Proceeds	58,494,720	-	-	-	-	0.00%
TOTALS	58,587,401	3,895,294	470,000	1,313,500	50,000	-89.36%
Expenses						
Projects(a)	2,090,324	12,274,445	20,000,000	20,000,000	8,659,281	-56.70%
Transfers to Other Funds	13,150,000	-	-	-	-	0.00%
TOTALS	15,240,324	12,274,445	20,000,000	20,000,000	8,659,281	-56.70%
Total Revenues Over/(Under) Expenses	43,347,077	(8,379,151)	(19,530,000)	(18,686,500)	(8,609,281)	
Beginning Fund Equity	-	43,347,077	34,967,926	34,967,926	16,281,426	
ENDING NET ASSETS	43,347,077	34,967,926	15,437,926	16,281,426	7,672,145	

(a) FY2017 projects are funded with unexpended roll-over balances from FY2016 and/or appropriations of fund balances approved by Town Council resolution.

Revenues

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

Donations/Grants:
Contributions and grants received for the Town Hall Historic Square District Project.

Bond Proceeds:
Proceeds from the 2013 Bond Issue.

Expenses

Projects:
A detailed schedule of projects is included in the Pay-as-you-go schedule of projects.

Transfers to Other Funds:
Transfer of bond proceeds to Coastal and Recreation Funds.

(This page intentionally left blank)

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 12, 2016

To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Beth Zickar, Director of Recreation

Re: Fiscal Year 2017 Recreation Department Fee Schedule

Date: June 30, 2016

STAFF RECOMMENDATION

Staff recommends the adjustment of Recreation Department fees as outlined in Exhibits I – IV, and granting authority to the Recreation Director to modify daily tennis and golf fees, when necessary, to fill underutilized times and promote specials to attract new players. If Town Council is in agreement with this recommendation, a Resolution will be prepared and presented for approval at the August 16, 2016 meeting.

GENERAL INFORMATION

Fee Schedule

The proposed fee schedule for FY 2017 includes charges for the Town Docks, Par 3 Golf Course, Recreation Center and Tennis Centers. The budget proposal and fee schedules, which includes fee increases for the Town Docks and the Palm Beach Par 3 Golf Course, were reviewed by the Recreation Advisory Commission at their March 2, 2016, regularly scheduled meeting and was unanimously approved.

Golf

Staff is recommending minor price increases to each of the different categories within the practice range classification. This increase is being offset by an increase in the number of balls being provided in each bucket. A recommendation is being made to increase the Maintenance & Improvement Fee during the summer season. This increase will create an M&I Fee that is consistent throughout the entire year. In an effort to limit impact on residents, it is being proposed that Summer Resident rates be reduced the amount equal to the increase of the Maintenance & Improvement Fund.

Docks

Staff is recommending for annual, seasonal customers, a dockage rate increase of 3% to 5%. Rate increases for transient docks are proposed at 3% to 8%. The overall increases will not affect our place in the market, as the attached rate survey demonstrates.

Recreation Center and Tennis Centers

Staff is not recommending increases to the rental fees for the Recreation Center or the fees for Phipps and Seaview Tennis Center. The focus for tennis and the Recreation Center will remain on increasing participation and on the development of new programs. An increase in revenue is anticipated within Tennis due to the Town assuming responsibility for merchandise sales and the anticipated growth in programs and services and the structure of the new agreement with the Tennis Professional. Recreation Center room rentals are a service offered to residents and a fee increase is not recommended, at this time.

Fee Surveys

Annual surveys of similar municipal and privately owned public facilities were completed to compare rates to those we charge at our service centers. The golf course rates remain at the top of the market for similar size facilities and less than a majority of championship courses. Fees for the tennis centers remain competitive with tennis centers throughout the area. Rates for dockage at the Town Docks remain competitive and are not at the top of the market in most cases. The rates shown for the local marinas are rack rates.

Authorization to Modify Fees

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

Attachments

cc: John C. Randolph, Town Attorney
Jane Struder, Director of Finance
Rod Gardiner, Assistant Director of Recreation
Tony Chateauvert, Golf Course Manager
Mike Horn, Dockmaster
Recreation Advisory Commission

Recreation Department - FY 2017 Proposed Fee Schedule
Exhibit I - Town Docks

Rates include "per foot" and "total fee"

Annual Lease (December 1 - November 30)					
	FY-2016			FY-2017	
Slip Size	Per Foot	Total	Slip Size	Per Foot	Total
50	$ 1.02	$ 18,615.00	50	$ 1.05	$ 19,162.50
60	$ 1.02	$ 22,338.00	60	$ 1.05	$ 22,995.00
80	$ 1.08	$ 31,536.00	80	$ 1.11	$ 32,412.00
100	$ 1.12	$ 40,880.00	100	$ 1.15	$ 41,975.00
110	$ 1.12	$ 44,968.00	110	$ 1.15	$ 46,172.50
120 single phase	$ 1.16	$ 50,808.00	120	$ 1.19	$ 52,122.00
120 three phase	$ 1.20	$ 52,560.00	120	$ 1.26	$ 55,188.00
130 single phase	$ 1.16	$ 55,042.00	130	$ 1.19	$ 56,465.50
130 three phase	$ 1.20	$ 56,940.00	130	$ 1.26	$ 59,787.00
150	$ 1.24	$ 67,890.00	150	$ 1.30	$ 71,175.00
160	$ 1.24	$ 72,416.00	160	$ 1.30	$ 75,920.00
172	$ 1.26	$ 79,102.80	172	$ 1.32	$ 82,869.60
262	$ 1.27	$ 121,450.10	262	$ 1.33	$ 127,187.90

Seasonal Lease (November 1 - April 30)					
	FY-2016			FY-2017	
Slip Size	Per Foot	Total	Slip Size	Per Foot	Total
50	$ 1.66	$14,940.00	50	$ 1.71	$ 15,390.00
60	$ 1.66	$17,928.00	60	$ 1.71	$ 18,468.00
80	$ 1.77	$25,488.00	80	$ 1.82	$ 26,208.00
100	$ 1.83	$32,940.00	100	$ 1.88	$ 33,840.00
110	$ 1.83	$36,234.00	110	$ 1.88	$ 37,224.00
120 single phase	$ 1.89	$40,824.00	120	$ 1.95	$ 42,120.00
120 three phase	$ 1.96	$42,336.00	120	$ 2.06	$ 44,496.00
130 single phase	$ 1.89	$44,226.00	130	$ 1.95	$ 45,630.00
130 three phase	$ 1.96	$45,864.00	130	$ 2.06	$ 48,204.00
150	$ 2.01	$54,270.00	150	$ 2.11	$ 56,970.00
160	$ 2.01	$57,888.00	160	$ 2.11	$ 60,768.00
172	$ 2.05	$63,468.00	172	$ 2.15	$ 66,564.00
262	$ 2.07	$97,621.20	262	$ 2.17	$ 102,337.20

Recreation Department - FY 2017 Proposed Fee Schedule
Exhibit I - Town Docks
Rates include "per foot" and "total fee"

Transient Winter Daily (November 1 - May 14)					
	FY-2016			FY-2017	
Slip Size	Per Foot	Total	Slip Size	Per Foot	Total
50	$ 3.05	$ 152.50	50	$ 3.14	$ 157.00
60	$ 3.05	$ 183.00	60	$ 3.14	$ 188.40
80	$ 3.07	$ 245.60	80	$ 3.16	$ 252.80
100	$ 3.19	$ 319.00	100	$ 3.29	$ 329.00
110	$ 3.19	$ 350.90	110	$ 3.29	$ 361.90
120 single phase	$ 3.24	$ 388.80	120	$ 3.50	$ 420.00
120 three phase	$ 3.33	$ 399.60	120	$ 3.50	$ 420.00
130 single phase	$ 3.24	$ 421.20	130	$ 3.50	$ 455.00
130 three phase	$ 3.33	$ 432.90	130	$ 3.50	$ 455.00
150	$ 3.41	$ 511.50	150	$ 3.58	$ 537.00
160	$ 3.41	$ 545.60	160	$ 3.58	$ 572.80
172	$ 3.47	$ 596.84	172	$ 3.64	$ 626.08
262	$ 3.49	$ 914.38	262	$ 3.66	$ 958.92
Transient Winter Monthly (November 1 - May 14)					
	FY-2016			FY-2017	
Slip Size	Per Foot	Total	Slip Size	Per Foot	Total
50	$ 2.10	$ 3,150.00	50	$ 2.16	$ 3,240.00
60	$ 2.10	$ 3,780.00	60	$ 2.16	$ 3,888.00
80	$ 2.15	$ 5,160.00	80	$ 2.21	$ 5,304.00
100	$ 2.18	$ 6,540.00	100	$ 2.29	$ 6,870.00
110	$ 2.18	$ 7,194.00	110	$ 2.29	$ 7,557.00
120 single phase	$ 2.20	$ 7,920.00	120	$ 2.38	$ 8,568.00
120 three phase	$ 2.27	$ 8,172.00	120	$ 2.38	$ 8,568.00
130 single phase	$ 2.20	$ 8,580.00	130	$ 2.38	$ 9,282.00
130 three phase	$ 2.27	$ 8,853.00	130	$ 2.38	$ 9,282.00
150	$ 2.33	$ 10,485.00	150	$ 2.45	$ 11,025.00
160	$ 2.33	$ 11,184.00	160	$ 2.45	$ 11,760.00
172	$ 2.38	$ 12,280.80	172	$ 2.50	$ 12,900.00
262	$ 2.40	$ 18,864.00	262	$ 2.52	$ 19,807.20

Recreation Department - FY 2017 Proposed Fee Schedule
Exhibit I - Town Docks

Rates include "per foot" and "total fee"

Transient Summer Daily (May 15 - October 31)									
	FY-2016					FY-2017			
Slip Size	Per Foot		Total		Slip Size	Per Foot		Total	
50	$	1.61	$	80.50	50	$	1.66	$	83.00
60	$	1.61	$	96.60	60	$	1.66	$	99.60
80	$	1.75	$	140.00	80	$	1.80	$	144.00
100	$	1.82	$	182.00	100	$	1.87	$	187.00
110	$	1.82	$	200.20	110	$	1.87	$	205.70
120 single phase	$	1.84	$	220.80	120	$	1.98	$	237.60
120 three phase	$	1.89	$	226.80	120	$	1.98	$	237.60
130 single phase	$	1.84	$	239.20	130	$	1.98	$	257.40
130 three phase	$	1.89	$	245.70	130	$	1.98	$	257.40
150	$	1.94	$	291.00	150	$	2.04	$	306.00
160	$	1.94	$	310.40	160	$	2.04	$	326.40
172	$	1.95	$	335.40	172	$	2.05	$	352.60
262	$	1.96	$	513.52	262	$	2.06	$	539.72

Transient Summer Monthly (May 15 - October 31)									
	FY-2016					FY-2017			
Slip Size	Per Foot		Total		Slip Size	Per Foot		Total	
50	$	1.34	$	2,010.00	50	$	1.38	$	2,070.00
60	$	1.34	$	2,412.00	60	$	1.38	$	2,484.00
80	$	1.36	$	3,264.00	80	$	1.40	$	3,360.00
100	$	1.43	$	4,290.00	100	$	1.47	$	4,410.00
110	$	1.43	$	4,719.00	110	$	1.47	$	4,851.00
120 single phase	$	1.44	$	5,184.00	120	$	1.55	$	5,580.00
120 three phase	$	1.48	$	5,328.00	120	$	1.55	$	5,580.00
130 single phase	$	1.44	$	5,616.00	130	$	1.55	$	6,045.00
130 three phase	$	1.48	$	5,772.00	130	$	1.55	$	6,045.00
150	$	1.51	$	6,795.00	150	$	1.59	$	7,155.00
160	$	1.51	$	7,248.00	160	$	1.59	$	7,632.00
172	$	1.52	$	7,843.20	172	$	1.60	$	8,256.00
262	$	1.54	$	12,104.40	262	$	1.62	$	12,733.20

Group (Flotilla) Rate & Marinalife Members, Summer Only		
Slip Size	FY-2016	FY-2017
N/A	10% Off Prevailing	10% Off Prevailing

Waiting List Deposit		
	FY-2016	FY-2017
N/A	$100.00	$100.00

Recreation Department - FY 2017 Proposed Fee Schedule
Golf Course

Fee Classification	FY-16	FY-17	FY-16	FY-17	FY-16	FY-17
Winter Season (mid-December to mid-April)	**Regular Rate**	**Regular Rate**	**Res Guest/ Hotel Partner**	**Res Guest/ Hotel Partner**	**Resident**	**Resident**
Green Fee	$46.00	$46.00	$40.00	$40.00	$37.00	$37.00
Green Fee (after 2:30 p.m. or 9 holes)	$30.00	$30.00	$28.00	$28.00	$27.00	$27.00
Junior Green Fee	$26.00	$26.00	$23.00	$23.00	$22.00	$22.00
Junior Green Fee (after 2:30 p.m.)	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00
12 Play Pass	$450.00	$450.00	$400.00	$400.00	$370.00	$370.00
Maint & Improvement Fee - Daily Play	$3.00	$3.00	$3.00	$3.00	$3.00	$3.00
Maint & Improvement Fee - 12 Play Pass	$36.00	$36.00	$36.00	$36.00	$36.00	$36.00

Fee Classification	FY-16	FY-17	FY-16	FY-17	FY-16	FY-17
Shoulder Season (November 1 to mid-December and mid-April to mid-May)	**Regular Rate**	**Regular Rate**	**Res Guest/ Hotel Partner**	**Res Guest/ Hotel Partner**	**Resident**	**Resident**
Green Fee	$37.00	$37.00	$34.00	$34.00	$32.00	$32.00
Green Fee (after Noon)	$34.00	$34.00	$32.00	$32.00	$30.00	$30.00
Green Fee (9 Holes)	$24.00	$24.00	$19.00	$19.00	$17.00	$17.00
Junior Green Fee	$22.00	$22.00	$20.00	$20.00	$18.00	$18.00
Junior Green Fee (after 4:30 p.m.)	$12.00	$12.00	$12.00	$12.00	$12.00	$12.00
12 Play Pass	$370.00	$370.00	$340.00	$340.00	$320.00	$320.00
Maint & Improvement Fee - Daily Play	$3.00	$3.00	$3.00	$3.00	$3.00	$3.00
Maint & Improvement Fee - 12 Play Pass	$36.00	$36.00	$36.00	$36.00	$36.00	$36.00

Fee Classification	FY-16	FY-17	FY-16	FY-17	FY-16	FY-17
Summer Season (mid-May to October 31)	**Regular Rate**	**Regular Rate**	**Res Guest/ Hotel Partner**	**Res Guest/ Hotel Partner**	**Resident**	**Resident**
Green Fee	$22.00	$22.00	$20.00	$20.00	$20.00	$19.00
Green Fee (after Noon)	$19.00	$19.00	$17.00	$17.00	$17.00	$16.00
Green Fee (after 3:30p.m.)	$14.00	$14.00	$12.00	$12.00	$12.00	$11.00
Green Fee (9 Holes)	$15.00	$15.00	$12.00	$12.00	$12.00	$11.00
Junior Green Fee	$15.00	$15.00	$12.00	$12.00	$12.00	$11.00
Junior Green Fee (after 4:30 p.m.)	$12.00	$12.00	$12.00	$12.00	$12.00	$11.00
12 Play Pass	$220.00	$220.00	$200.00	$200.00	$200.00	$188.00
Maint & Improvement Fee - Daily Play	$2.00	$3.00	$2.00	$3.00	$2.00	$3.00
Maint & Improvement Fee - 12 Play Pass	$24.00	$36.00	$24.00	$36.00	$24.00	$36.00

Recreation Department - FY 2017 Proposed Fee Schedule
Golf Course

Other Fees	Winter Rate	Winter Rate	Shoulder Rate	Shoulder Rate	Summer Rate	Summer Rate
Riding Cart - Single	$15.00	$15.00	$15.00	$15.00	$11.00	$11.00
Riding Cart - 9 Holes	$10.00	$10.00	$10.00	$10.00	$8.00	$8.00
Pull Cart	$7.00	$7.00	$7.00	$7.00	$6.00	$6.00
Pull Cart - 9 Holes	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00
Practice Range						
Small Bucket*	$6.00	$7.00	$6.00	$7.00	$6.00	$7.00
Medium Bucket**	$10.00	$12.00	$10.00	$12.00	$10.00	$12.00
Large Bucket***	$13.00	$15.00	$13.00	$15.00	$13.00	$15.00
10 Large Bucket Program****	$110.00	$150.00	$110.00	$150.00	$110.00	$150.00
Club Rentals						
Rental Clubs (Adult)	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00
Rental Clubs (9 holes or Youth)	$20.00	$20.00	$20.00	$20.00	$20.00	$20.00
Special Programs	**Winter Rate**		**Shoulder Rate**		**Summer Rate**	
Outings	10% Off Prevailing		10% Off Prevailing		10% Off Prevailing	
Leagues	10% Off Prevailing		10% Off Prevailing		10% Off Prevailing	
Re-Play Rate	50% Off Prevailing		50% Off Prevailing		50% Off Prevailing	

Fee Classification	FY-16	FY-17	FY-16	FY-17
Annual Passes	**Regular Rate**		**Resident Rate**	
Annual Pass - Single	$1,750.00	$1,750.00	$1,250.00	$1,250.00
Annual Pass - Double	$2,400.00	$2,400.00	$1,750.00	$1,750.00
Annual Pass - Junior	$900.00	$900.00	$650.00	$650.00
Maintenance & Improvement Fee - Annual	$500.00	$500.00	$400.00	$400.00

- Rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions.
- Season dates are approximate and subject to change.

*Small Bucket will increase from 30 to 35

**Medium Bucket will increase from 60 to 70

***Large Bucket will increase from 90 to 105

****10 Large Bucket Program comprises 13 large buckets for the price of 10

Recreation Department - FY 2017 Proposed Fee Schedule
Exhibit III - Recreation Center

Facility Rental Fees	FY-16	FY-17
Meeting Room	$ 72.00	$ 72.00
Auditorium	$ 105.00	$ 105.00
Game Room/Snack Bar	$ 105.00	$ 105.00
Additional Required Supervision	$ 25.00	$ 25.00
Facility Clean up	$ 45.00	$ 45.00
Security Deposit	$ 250.00	$ 250.00

• All fees, with the exeption of the security deposit, are hourly rates.

Recreation Department - FY 2017 Proposed Fee Schedule
Exhibit IV - Tennis Division

Fee Classifications	FY-16	FY-17
Annual Passes*		
Annual Pass - Resident Adult	$ 379.50	$ 379.50
Annual Pass - Resident Junior	$ 50.00	$ 50.00
Annual Pass - Resident Family	$ 569.50	$ 569.50
Annual Pass - Non-Resident Adult	$ 620.00	$ 620.00
Annual Pass- Non-Resident Junior	$ 100.00	$ 100.00
Annual Pass - Non-Resident Family	$ 895.00	$ 895.00
Maint & Improvement Fee - Annual Adult	$ 30.00	$ 30.00
Maint & Improvement Fee - Annual Junior	$ 10.00	$ 10.00
Maint & Improvement Fee - Annual Family	$ 50.00	$ 50.00
12 Play Passes*		
Resident Adult	$ 80.00	$ 80.00
Resident Junior	$ 40.00	$ 40.00
Non-Resident Adult	$ 125.00	$ 125.00
Non-Resident Junior	$ 50.00	$ 50.00
Maint & Improvement Fee - 12 Play Pass	$ 6.00	$ 6.00
Daily Court Fees*		
Resident Adult	$ 8.00	$ 8.00
Resident Junior	$ 4.00	$ 4.00
Non-Resident Adult	$ 12.50	$ 12.50
Non-Resident Junior	$ 5.00	$ 5.00
Maint & Improvement Fee - Daily Play	$ 0.50	$ 0.50
Court Rental Fee (1.5 hr block- during operating hours)	$ 25.00	$ 25.00
Court Rental Fee (1 hr block during non-operating hours, required staffing fee included)	$ 35.00	$ 35.00

*All passes and fees will include the approriate Maintenance & Improvement fee as

- Rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions.

2017 RECREATION DEPARTMENT DOCKS SURVEY

Includes FY17 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

ANNUAL LEASE (December 1 - November 30)

Slip Size	50	60	80	100	110	120*	130*	150	160	172	262
Town of Palm Beach	$1.05	$1.05	$1.11	$1.15	$1.15	$1.19/$1.26	$1.19/$1.26	$1.30	$1.30	$1.32	$1.33
Palm Harbor	$1.00	$1.00	$1.25	$1.40	$1.50	$1.50	$1.50	$2.10	$2.10	$2.10	$2.10
Old Port Cove	$0.90	$0.90	$1.21	$1.21	$1.32	$1.32	$1.59	$1.95	$1.95	$1.95	$1.95
Admirals Cove	$0.84	$0.84	$0.96	$0.96	$0.96	$0.96	$0.96	$0.96	$0.96	N/A	N/A
Rybovich South	Rates are based upon different factors including but not limited the repair work being completed.										

SEASONAL LEASE (November 1 - April 30)

Slip Size	50	60	80	100	110	120*	130*	150	160	172	262
Town of Palm Beach	$1.71	$1.71	$1.82	$1.88	$1.88	$1.95/$2.06	$1.95/$2.06	$2.11	$2.11	$2.15	$2.17
Palm Harbor	$1.70	$1.70	$2.10	$2.45	$2.60	$2.60	$2.60	$3.30	$3.30	$3.30	$3.30
Old Port Cove	$1.38	$1.38	$1.86	$1.86	$2.02	$2.02	$2.40	$2.82	$2.82	$2.82	$2.82
Admirals Cove	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rybovich South	Rates are based upon different factors including but not limited the repair work being completed.										

TRANSIENT WINTER DAILY (November 1 - May 14)

Slip Size	50	60	80	100	110	120*	130*	150	160	172	262
Town of Palm Beach	$3.14	$3.14	$3.16	$3.29	$3.29	$3.50	$3.50	$3.58	$3.58	$3.64	$3.66
Palm Harbor	$2.85	$2.85	$3.10	$3.35	$3.50	$3.50	$3.50	$4.00	$4.00	$4.00	$4.00
Old Port Cove	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Admirals Cove	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00
Rybovich South	Rates are based upon different factors including but not limited the repair work being completed.										

TRANSIENT WINTER MONTHLY (November 1 - May 14)											
Slip Size	**50**	**60**	**80**	**100**	**110**	**120***	**130***	**150**	**160**	**172**	**262**
Town of Palm Beach	$2.16	$2.16	$2.21	$2.29	$2.29	$2.38	$2.38	$2.45	$2.45	$2.50	$2.52
Palm Harbor	$2.00	$2.00	$2.40	$2.75	$2.90	$2.90	$2.90	$2.90	$3.60	$3.60	$3.60
Old Port Cove	$1.60	$1.60	$2.15	$2.15	$2.33	$2.33	$2.75	$3.10	$3.10	$3.10	$3.10
Admirals Cove	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rybovich South	Rates are based upon different factors including but not limited the repair work being completed.										

TRANSIENT SUMMER DAILY (May 15 - October 31)											
Slip Size	**50**	**60**	**80**	**100**	**110**	**120***	**130***	**150**	**160**	**172**	**262**
Town of Palm Beach	$1.66	$1.66	$1.80	$1.87	$1.87	$1.98	$1.98	$2.04	$2.04	$2.05	$2.06
Palm Harbor	$1.30	$1.30	$1.60	$1.60	$1.60	$1.60	$1.85	$1.85	$1.85	$1.85	$1.85
Old Port Cove	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Admirals Cove	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00
Rybovich South	Rates are based upon different factors including but not limited the repair work being completed.										

TRANSIENT SUMMER MONTHLY (May 15 - October 31)											
Slip Size	**50**	**60**	**80**	**100**	**110**	**120***	**130***	**150**	**160**	**172**	**262**
Town of Palm Beach	$1.38	$1.38	$1.40	$ 1.47	$1.55	$1.55	$1.55	$1.59	$1.59	$1.60	$1.62
Palm Harbor	$0.85	$0.85	$1.05	$1.15	$1.25	$1.25	$1.75	N/A	$1.75	$1.75	$1.75
Old Port Cove	$1.03	$1.03	$1.40	$1.40	$1.52	$1.52	$1.82	$2.25	$2.25	$2.25	$2.25
Admirals Cove	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rybovich South	Rates are based upon different factors including but not limited the repair work being completed.										

Town of Palm Beach rates include up to 100 amps of power (200 amps for the Australian T-head slips). There is an additional charge of $.25 pfpd (100 amp single phase). $.40 pfpd (100 amp three phase 480v) and $.70 pfpd (200 amp three phase 480v) for an additional cord.

single phase/three phase *

Palm Harbor, Old Port Cove, Rybovich and Admirals Cove do not include utilities as part of the per foot rate.

2017 RECREATION DEPARTMENT GOLF COURSE SURVEY

Includes FY17 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

The following rates are the highest rates charged during each season which includes greens fees and cart fees

CHAMPIONSHIP COURSES	Winter	Shoulder	Summer
Links at Madison Green	\$89.00 - Resident \$65.00 - Non-resident	\$65.00 - Resident \$55.00- Non-resident	\$45.00
Abacoa Golf Course	\$125.00 - Weekends/Holidays \$115.00 - Weekdays	\$90.00 Weekends/Holidays \$80.00 Weekdays	\$60 Weekends/Holidays \$50 Weekdays
Palm Beach National	\$99.00	N/A	\$29 Regular Rate \$15 After 3 pm
North Palm Beach Country Club	\$115.00 - Weekends/Holidays \$105.00 - Weekdays	\$90.00 - Weekends/Holidays \$80.00 - Weekdays	\$56.00 - Weekends/Holidays \$46.00 - Weekdays
Atlantis Public Course	\$79.00 - Before 12 pm \$59.00 - Tuesday Special	N/A	\$39.00 - Weekends/Holidays \$30.00 - Weekdays \$25.00 - after 3 pm
West Palm Beach Country Club	\$49.00	\$41.00	\$29.00 - Weekends \$25.00 - Weekdays
The Breakers Palm Beach	\$210.00	N/A	\$75.00

PAR 3 GOLF COURSES	Winter	Shoulder	Summer
Red Reef - 9 Hole Executive	\$27.00 - Regular Rate \$21.00 - Resident \$22.00 - Regular Rate After 1 pm \$17.00 - Resident After 1 pm	N/A	N/A
Jupiter Dunes	\$41.00	N/A	\$32.00
Palm Beach Par 3	\$64.00 - Regular Rate \$68.00 - Res Guest/Hotel Partner \$55.00 - Resident	\$55.00 - Regular \$52.00 - Rest Guest/Hotel Partner \$50.00 - Resident	\$35.00 - Regular \$33.00 - Res Guest/Hotel Partner \$33.00 - Resident

2017 RECREATION DEPARTMENT TENNIS SURVEY

Includes FY17 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

DAILY FEES				
AGENCY	Daily Resident Junior	Daily Resident Adult	Daily Non-Res. Junior	Daily Non-Res. Adult
Town of Palm Beach*	$ 4.50	$ 8.50	$ 5.50	$ 13.00
Palm Beach Gardens	$ 8.00	$ 8.00	$ 16.00	$ 16.00
Boynton Beach	$ 6.00	$ 8.00	$ 6.00	$ 8.00
Boca Raton	$ 5.00	$ 6.00	$ 9.00	$ 12.00
Wellington	N/A	$ 12.00	N/A	$ 15.00
West Palm Beach	$ 4.00	$ 6.00	$ 6.00	$ 9.00
North Palm Beach	$ 5.30	$ 10.60	$ 5.30	$ 12.72
Delray Beach	$ 5.00	$ 10.00	$ 10.00	$ 15.00

*Includes $0.50 maintenance and improvement fee (M&I)

ANNUAL FEES						
AGENCY	Annual Resident Junior	Annual Resident Adult	Annual Resident Family	Annual Non-Res. Junior	Annual Non-Res. Adult	Annual Non-Res. Family
Town of Palm Beach*	$ 60.00	$ 409.50	$ 619.50	$ 110.00	$ 650.00	$ 945.00
Palm Beach Gardens	$ 136.00	$ 340.00	$ 466.00	$ 272.00	$ 680.00	$ 932.00
Boynton Beach	N/A	$ 279.00	$ 417.00	N/A	$ 419.00	$ 626.00
Boca Raton	$ 55.00	$ 244.00	$ 319.00	$ 155.00	$ 625.00	$ 825.00
Wellington	$ 205.00	$ 475.00	$ 665.00	$ 340.00	$ 670.00	$ 1,005.00
West Palm Beach	$ 100.00	$ 210.00	$ 310.00	$ 155.00	$ 275.00	$ 445.00
North Palm Beach	$ 111.30	$ 434.60	$ 556.50	$ 116.60	$ 556.50	$ 742.90
Delray Beach	$ 53.00	$ 344.00	$ 530.00	$ 106.00	$ 598.00	$ 832.00

*Includes M&I of $10 for juniors, $30 for adults, and $50 for family

(This page intentionally left blank)

RECREATION ENTERPRISE FUND - 403

The goal of the Recreation Department is to provide outstanding recreational opportunities, excellent customer service, and safe, well-maintained facilities at the Town Docks, Palm Beach Par 3 Golf Course, Seaview Park and Phipps Ocean Park Tennis Centers, and the Recreation Center.

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Marina	3,324,162	3,466,002	3,428,800	3,486,700	3,654,500	6.58%
Par 3	1,422,416	1,855,642	1,684,700	1,788,500	1,875,600	11.33%
Tennis	201,429	218,869	214,500	217,600	233,700	8.95%
Recreation Center	338,673	303,158	365,000	314,800	326,400	-10.58%
Investment Earnings	6,379	8,159	6,400	-	-	-100.00%
Miscellaneous Revenue	-	-	-	-	-	0.00%
TOTALS	5,293,059	5,851,830	5,699,400	5,807,600	6,090,200	6.86%
Expenses						
Salaries and Wages	1,230,534	1,177,158	1,339,153	1,286,244	1,354,966	1.18%
Employee Benefits	535,972	523,960	589,342	590,277	636,317	7.97%
Contractual	1,282,194	1,363,785	1,399,650	1,456,500	1,526,900	9.09%
Commodities	268,987	318,509	401,850	339,480	460,550	14.61%
Capital Equipment	5,667	-	216,625	200,965	66,300	-69.39%
Other	-	-	-	-	-	0.00%
TOTALS	3,323,354	3,383,412	3,946,620	3,873,466	4,045,033	2.49%
Operating Revenues Over/(Under) Expenses	1,969,705	2,468,418	1,752,780	1,934,134	2,045,167	
Capital Expenses	(74,486)	(75,565)	(378,019)	(303,489)	(538,489)	
Depreciation	(712,459)	(735,012)	(834,000)	(834,000)	(955,329)	
Gain/(Loss) on disposal of fixed assets	(2,000)	4,168	-	-	-	
Pension Expense-GASB 68	-	(265,739)	-	-	-	
Tranfer from 2013 Bond Fund	1,250,000	-	-	-	-	
Transfer to General Fund	(885,000)	(885,000)	(785,000)	(785,000)	(685,000)	
Transfer to Debt Service	(157,300)	(202,200)	(204,100)	(204,100)	(200,501)	
Contingency	-	-	(150,270)	-	(321,199)	
TOTAL REVENUES OVER/(UNDER) EXPENSES	1,388,460	309,070	(598,609)	(192,455)	(655,351)	

	FY2014	FY2015	FY2016	FY2017
Full Time Equivalent Employees	26.708	26.043	27.546	25.297

Change in FTEs:

- Full-time employee modifications
  - Reallocation of Public Works employees
- Decrease in various part-time and temporary positions

PROGRAM: MARINA

Located at Lake Drive Park, the Town Marina has three main docks with a total of 88 slips. Slips are leased annually, seasonally, monthly, or daily. The docks provide berthing for power and sail yachts up to 260' in length.

The marina property offers a variety of amenities - three dock buildings, a waste oil collection site, electrical service panels for all vessels, fresh water, WiFi, cable TV and telephone services, Captain's lounge and showers, sewage pump-out systems, and 24/7 security with surveillance cameras.

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

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Annual Leases	2,454,928	2,549,172	2,530,100	2,700,000	2,800,000	10.67%
Seasonal Leases	234,509	271,935	289,800	180,000	185,000	-36.16%
Transient Rental	479,935	486,954	461,600	461,600	475,500	3.01%
Electricity	127,815	144,442	132,400	140,000	140,000	5.74%
Waiting List Applic Fee	2,000	3,600	2,000	2,900	3,000	50.00%
Ice Sales	445	835	1,000	800	800	-20.00%
Interest on Dock Replacement Reserve	8,236	8,865	7,500	1,100	1,100	-85.33%
Sales Tax Commissions	230	179	400	400	200	-50.00%
Miscellaneous Revenue	16,064	20	4,000	1,000	50,000	1150.00%
TOTALS	3,324,162	3,466,002	3,428,800	3,487,800	3,655,600	6.61%
Expenses						
Salaries and Wages	141,855	159,835	180,981	175,600	165,353	-8.64%
Employee Benefits	73,184	53,563	74,198	74,209	78,394	5.66%
Contractual	646,154	687,882	691,950	703,750	777,100	12.31%
Commodities	6,048	9,180	12,050	10,500	10,550	-12.45%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	867,241	910,460	959,179	964,059	1,031,397	7.53%
Operating Revenues Over/(Under) Expenses	2,456,921	2,555,542	2,469,621	2,523,741	2,624,203	

Revenue

Annual Leases:
This category represents revenue from vessels under an annual lease at the Town Docks. Increase is due to proposed fee increases and additional business.

Seasonal Leases:
This category represents revenue from vessels under a seasonal lease at the Town Docks.

Transient Rental:
This category represents revenue from transient vessels (those staying on a daily or monthly rate without a long term lease).

Electricity:
Use of electricity by dock customers over the 100 amp service included in contracts.

Waiting List Application Fee:
This category represents the $100 application fee to be on the waiting list for annual or seasonal leases.

Ice Sales:
Bags of ice are available for purchase at the Town docks. Decrease is due to overestimation in FY16.

Sales Tax Commissions:
Discount received from the State of Florida for timely filing and payment of sales tax.

Miscellaneous Revenue:
This category represents funds to be requested through grant applications for dock improvements.

Expenses

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. The decrease in Salaries and Wages is due to the retirement of an employee during FY16. The salary of the new hire is at a lower hourly rate.

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

Contractual:
Increase is due an anticipated rise in the use of contractual employees.

Commodities:
Decrease in expenditires to more accurately reflect anticipated expenses.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Dockmaster	1.000	1.000	1.000	1.000	1.000
Dock Attendant	1.500	1.500	1.500	1.836	1.851
Dock Hand	0.645	0.850	0.215	0.200	0.200
Public Works Employees	0.130	0.131	0.132	0.131	0.115
	3.275	3.481	2.847	3.167	3.166

PROGRAM: GOLF COURSE

The Par 3 Golf Course is a scenic and challenging facility, featuring holes which range up to 211 yards. The new clubhouse, which opened in January 2014, offers a full-service pro shop and food and beverage services. There is a staff of qualified PGA instructors who conduct adult and junior clinics and private lessons. The Par 3 hosts outings, tournaments, and league play. The maintenance building is located on the west side of South Ocean Blvd.

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

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

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Golf Teaching Services	30,748	31,849	30,900	30,900	33,000	6.80%
Resident Pass Fees	20,279	16,245	19,000	18,000	17,500	-7.89%
Non-resident Pass Fees	4,469	10,600	8,000	7,000	6,800	-15.00%
12 Play Pass - Regular Rate	2,990	5,262	5,200	2,000	2,000	-61.54%
12 Play Pass - Guest/Hotel Rate	3,300	-	500	-	-	-100.00%
12 Play Pass - Resident Rate	4,080	11,626	10,000	10,000	11,000	10.00%
Greens Fees - Regular Rate	424,078	554,920	480,000	540,000	560,000	16.67%
Greens Fees - Guest/Hotel Rate	69,763	37,123	42,800	38,000	40,000	-6.54%
Greens Fees - Resident Rate	130,489	134,970	140,000	140,000	145,000	3.57%
Merchandise Sales	141,321	166,224	180,000	170,000	175,000	-2.78%
Food and Beverage Sales	156,735	343,040	292,000	350,000	380,000	30.14%
Riding Cart Rental	169,714	186,984	185,000	200,000	205,000	10.81%
Pull Cart Rental	27,440	33,172	31,000	31,000	33,000	6.45%
Club Rentals	39,738	46,184	40,000	40,000	50,000	25.00%
Driving Range	81,045	78,661	81,000	74,000	78,000	-3.70%
Driving Range - 10 bucket program	12,360	18,480	15,500	12,000	15,000	-3.23%
Programs and Special Events	30,668	52,504	14,000	14,000	15,000	7.14%
Golf Pro Administrative Fee	-	10,000	12,000	12,000	2,000	-83.33%
Golf Outings	801	12,558	23,000	20,000	25,000	8.70%
Gift Certificates Sold	4,122	7,491	4,300	4,300	5,000	16.28%
Maint. And Improvement Fee	66,877	71,995	70,200	75,000	77,000	9.69%
Sales Tax Commission	330	360	300	300	300	0.00%
Vending Machine Commission	1,205	-	-	-	-	0.00%
Par 3 Golf Course Restoration Donations	-	25,000	-	-	-	0.00%
Miscellaneous Revenue	(136)	394	-	-	-	0.00%
TOTALS	1,422,416	1,855,642	1,684,700	1,788,500	1,875,600	11.33%

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Expenses						
Salaries and Wages	360,236	356,372	410,901	411,888	444,001	8.06%
Employee Benefits	141,147	167,251	191,683	192,893	212,547	10.88%
Contractual	398,087	416,902	425,100	460,300	444,300	4.52%
Commodities	221,995	265,976	320,000	268,680	380,700	18.97%
Capital Outlay	-	-	37,865	37,865	-	-100.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,121,465	1,206,501	1,385,549	1,371,626	1,481,548	6.93%
Operating Revenues Over/(Under) Expenses	300,951	649,141	299,151	416,874	394,052	

Revenue

Golf Teaching Services:
Percentage of lesson fees taught by contracted Golf Pros. Increase is from anticipated growth in lessons and fees increases.

Resident Pass Fees:
Fee paid by resident for annual pass. Decrease is due to overestimation of anticipated revenue in FY16.

Nonresident Pass Fees:
Fee paid by non-resident for annual pass. Decrease is due to overestimation of anticipated revenue in FY16.

12 Play Pass – Regular Rate:
Fee paid for 12 play multi use pass by nonresident. Decrease is due to overestimation of anticipated revenue in FY16.

12 Play Pass – Guest/Hotel Rate:
Fee paid for 12 play multi use pass by guest of resident or guest at partner hotel.

12 Play Pass – Resident Rate:
Fee paid for 12 play multi use pass by Palm Beach Resident. Increase is due to expected rate of growth for revenue category.

Greens Fees – Regular Rate:
Fee paid for daily play by non-residents. Increase is from anticipated growth.

Greens Fees – Guest/Hotel Rate:
Fee paid for daily play by a guest of resident or guest of a partner hotel. Decrease is due to overestimation of anticipated revenue in FY16.

Greens Fees – Resident Rate:
Fee paid for daily play by Palm Beach resident. Increase is due to expected rate of growth.

Merchandise Sales:
This figure represents revenue for merchandise sales in the pro shop. Decrease is due to overestimation of anticipated revenue in FY16.

Food and Beverage Sales:
This figure represents the agreement for a food and beverage contractor. Increase is due to anticipated growth in business at the restaurant.

Riding Cart Rental:
Fee paid for rental of riding cart. Increase due to anticipated growth of participation and underestimation of revenue in FY16.

Pull Cart Rental:
Fee paid for rental of pull cart. Increase due to anticipated growth in participation.

Club Rentals:
Fee paid for use of Town owned rental clubs. Increase due to anticipated growth in participation.

Driving Range:
Fee paid for use of golf balls on driving range. Decrease is due to overestimation of anticipated revenue in FY16.

Driving Range – 10 Bucket Program:
Fee paid for multi-use purchase of tokens for golf range usage. Decrease is due to overestimation of anticipated revenue in FY16.

Programs and Special Events:
Rate category for special programs and activities. Increase due to additional events offered and anticipated growth in participation.

Golf Pro Administrative Fee:
Fee paid by Golf Pro as part of annual contract agreement. Decrease due to contract expiration.

Golf Outings:
Revenue from pre-arranged golf outings. Increase due to additional events offered and anticipated growth in participation.

Gift Certificates Sold:
This is a pass through account that is offset by an account for gift certificates redeemed. Actual revenue received is reported in accounts where it is spent. (i.e. green fees)

Maintenance and Improvement Fee:
Fee paid per round of golf for maintenance and improvement fund for the golf course. Increase due to anticipated growth in participation.

Sales Tax Commission:
Discount received from the State of Florida for timely filing and payment of sales tax.

Vending Machine Commission:
All vending machine commission revenue. In January 2014, these services were taken over by food and beverage contractor.

Expenses

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. Increase due to FT Crew Foreman/Irrigation Specialist full year of employment.

Employee Benefits:
Employee benefit costs include the health insurance program and the hybrid pension plan. Increase due to FT Crew Foreman/Irrigation Specialist full year of employment.

Contractual:
Increase due to anticipated rise in cost of service.s

Commodities:
Increase due to anticipated increase in supply costs for building maintenance and anticipated cost for POS/Tee Time reservation system.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Golf Manager	1.000	1.000	1.000	1.000	1.000
Golf Course Superintendent	1.000	1.000	1.000	1.000	1.000
Crew Forman/Irrigation Specialist	-	-	-	1.000	1.000
Golf Course Facility Supervisor	1.000	1.000	-	-	-
Golf Course Mechanic	1.000	1.000	1.000	1.000	1.000
Pro-Shop Assistant	-	-	1.500	1.610	1.515
Senior Golf Associate	-	-	1.000	1.000	1.000
Equipment Operator	1.200	0.450	0.500	0.500	0.250
Registration Clerk I / PAR 3	0.694	0.721	-	-	-
Golf Course Associate	-	0.259	1.110	1.257	1.002
Golf Course Attendant	1.225	1.220	0.750	0.750	0.461
Public Works Employees	0.070	0.081	0.081	0.081	0.090
	7.189	6.731	7.941	9.198	8.318

PROGRAM: TENNIS

The Tennis program offers drop-in play, lessons, clinics, mixers, tournaments, special events, and league play for children and adults throughout the year. A total of thirteen (13) Hydrogrid Hartru tennis courts are provided at the Seaview Park and Phipps Ocean Park Tennis Centers. A contractual Head Tennis Professional coordinates the teaching services at both facilities, as well as the retail concession for tennis related merchandise. Assistant Tennis Instructors are hired and compensated by the Head Tennis Professional.

The tennis program is supervised by the Assistant Recreation Director. Daily operations are managed by the Facility Supervisor, with assistance from the Facility Assistant and part time staff. Recreation maintenance personnel provide routine and seasonal tennis court maintenance services.

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Daily Tennis Court Fees	35,696	30,975	40,000	30,000	31,000	-22.50%
Adult Tennis Court Fee	735	2,115	1,200	1,800	1,800	50.00%
Annual Pass Tennis Court Fees	54,639	53,724	55,000	55,000	55,000	0.00%
12 Play Pass	22,273	32,627	28,000	34,000	35,500	26.79%
Tennis Mixers	3,575	3,950	3,900	4,300	4,300	10.26%
Tennis Pro Admin. Fees	13,200	13,200	13,200	13,200	13,500	2.27%
Tennis Teaching Services-Town Share	57,604	66,337	59,000	63,000	65,000	10.17%
Facility Rental Fees	4,190	4,387	3,500	4,900	3,500	0.00%
Maintenance & Improvement Fee	7,384	7,861	7,900	7,900	8,100	2.53%
Merchandise Sales	2,133	3,693	2,800	3,500	16,000	471.43%
TOTALS	201,429	218,869	214,500	217,600	233,700	8.95%
Expenses						
Salaries and Wages	176,928	176,990	177,401	157,012	173,499	-2.20%
Employee Benefits	89,246	92,460	90,302	90,359	93,861	3.94%
Contractual	38,973	54,993	49,100	67,600	61,400	25.05%
Commodities	6,971	17,122	19,900	19,850	31,400	57.79%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	312,118	341,565	336,703	334,821	360,160	6.97%
Operating Revenues Over/(Under) Expenses	(110,689)	(122,696)	(122,203)	(117,221)	(126,460)	

Revenues

Daily Tennis Court Fees:
All revenues related to daily court reservations at tennis facilities. Decrease due to overestimation of anticipated revenue in FY16.

Annual Pass Tennis Court Fees:
All revenues related to annual tennis facility passes.

12 Play Pass:
This figure represents rate paid for 12 play multi use pass. Increase due to a shift in player preference for rate type, particularly from the annual pass.

Tennis Mixers:
Fee paid for participation in various tournaments and special events. Increase due to growth in popularity and anticipated rise in participation in FY16.

Tennis Pro Admin Fees:
Fee paid by Tennis Pro as part of annual contract agreement. Increase due to new contract terms.

Tennis Teaching Services:
Fee paid to the Town for the use of the courts during lessons as part of Tennis pro contract. Increase due to anticipated growth in programs and services and increase in Town's percentage.

Facility Rental Fees:
All revenues related to fees paid for rental of tennis courts.

Maintenance and Improvement Fee:
Fee paid per court reservation for maintenance and improvement of the tennis facilities. Increase anticipated growth in participation.

Merchandise Sales:
Revenue from merchandise sales. Increase due to Town assuming responsibility for merchandise sales.

Expenses

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. Decrease due to retirement of FT staff member.

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

Contractual:
Increase due to anticipated rise in cost of services and the increased use of contractual employees.

Commodities:
Increase due to cost of resale merchandise for Pro Shop at Phipps and Seaview Tennis Center.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Assistant Director	0.250	0.250	0.250	0.250	0.250
Tennis Facility Supervisor	1.000	1.000	1.000	1.000	1.000
Maintenance Worker/Tennis	0.500	0.500	0.500	0.500	0.500
Tennis Facility Assistant	1.000	1.000	1.000	1.000	1.000
Tennis Attendant	2.155	2.249	1.755	1.559	1.257
Laborer	0.468	0.641	0.400	0.421	0.024
Public Works Employees	0.080	0.117	0.118	0.118	0.106
	5.453	5.757	5.023	4.848	4.137

PROGRAM: RECREATION CENTER

The Recreation Center offers recreational programs to the residents and visitors of Palm Beach. Examples of adult programs offered include a variety of fitness/wellness, foreign languages, art, dancing, and technology offerings. Youth programs include athletics, arts & crafts, dance, self-defense, pre-school programs and a variety of other instructional/enrichment classes. In addition to these activities, an after school program and day camps are offered, along with special events. The Recreation Center program also manages the maintenance of the Seaview Park amenities. This includes the coordination, monitoring, and oversight of daily maintenance, preventative maintenance, and special projects.

The Recreation Center is managed by the Assistant Recreation Director. Daily operations are overseen by two Recreation Supervisors who supervise a variety of part-time and contractual staff in planning, implementing, and evaluating the maintenance, programs and events.

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Youth Program Fees	315,394	276,767	332,200	285,100	295,500	-11.05%
Facility Rental Fees	180	840	800	1,500	1,500	87.50%
Adult Program Fees	21,285	24,083	29,500	26,000	27,000	-8.47%
Promotional Merchandise	829	880	1,200	1,200	1,200	0.00%
Seaview Park Concession	985	588	1,300	1,000	1,200	-7.69%
TOTALS	338,673	303,158	365,000	314,800	326,400	-10.58%
Expenses						
Salaries and Wages	270,570	280,941	291,621	265,325	274,480	-5.88%
Employee Benefits	105,426	109,219	103,291	103,131	111,725	8.17%
Contractual	194,183	194,705	223,500	215,950	233,400	4.43%
Commodities	29,861	22,574	45,100	35,450	32,300	-28.38%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	600,040	607,439	663,512	619,856	651,905	-1.75%
Operating Revenues Over/(Under) Expenses	(261,367)	(304,281)	(298,512)	(305,056)	(325,505)	

Revenues

Youth Program Fees:
All revenues related to fees paid for a variety of youth programs. Decrease due to overestimation of anticipated revenue in FY16.

Facility Rental Fees:
All revenues related to fees paid for rental of rooms at Seaview Recreation Center. Increase due to under estimation of anticipated revenue in FY16.

Adult Program Fees:
All revenues related to fees paid for a variety of adult programs. Decrease due to overestimation of anticipated revenue in FY16..

Promotional Merchandise:
All revenues related to sales of promotional merchandise. No appreciable change.

Seaview Park Concession:
Revenues from vending machines at Seaview Park. Decrease due to overestimation of anticipated revenue in FY16.

Expenses

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. Decrease due to modified wages of new Maintenance Worker.

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

Contractual:
Increase due to anticipated rise in cost of services.

Commodities:
Decrease due to overestimation of expenses in FY 2016. Budget brought in line to more accurately reflectanticipated costs.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Assistant Director	0.250	0.250	0.250	0.250	0.250
Recreation Supervisor	2.000	2.000	2.000	2.000	2.000
Maintenance Worker/Tennis	0.500	0.500	0.500	0.500	0.500
Activity Leader	3.491	3.760	2.983	2.983	2.500
Laborer	0.550	0.550	0.490	0.490	0.440
Bus Driver	0.490	0.500	0.480	0.480	0.365
Public Works Employees	0.200	0.029	0.129	0.130	0.121
	7.481	7.589	6.832	6.833	6.176

PROGRAM: ADMINISTRATION

Administrative management responsibilities include providing leadership and organizational management of all Recreation Department operations. The administrative management team is responsible for budget development and control, business plan modifications, department policies and procedures, action planning, record keeping, recruitment, training and development of staff, payroll processing, coordinating/processing work requests, requisitions and contracts. Administration duties also include complaint management and conflict resolution, risk management, enforcement of ordinances, rules and regulations at all Town recreation facilities, and the ongoing assessment and evaluation of Recreation Department facilities, programs and services offered to the community. Department administration is also responsible for the coordination, facilitation, and support of Recreation Advisory Commission meetings and its members. Administrative staff also coordinates communication with the Town Manager and the Mayor and Town Council. The administrative management team consists of the Director of Recreation, Assistant Recreation Director, Office Manager and Office Assistant II.

Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Salaries and Wages	280,945	203,020	278,249	276,419	297,633	6.97%
Employee Benefits	126,969	101,467	129,868	129,685	139,790	7.64%
Contractual	4,797	9,303	10,000	8,900	10,700	7.00%
Commodities	4,112	3,657	4,800	5,000	5,600	16.67%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	416,823	317,447	422,917	420,004	453,723	7.28%

Salaries and Wages:
The budget for salaries and wages includes performance based merit pay increases. Increase is due to Director of Recreation position being filled for a full fiscal year.

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

Contractual:
Increase is due to anticipated increase in cost of services.

Commodities:
Increase is due to anticipated increase in cost of supplies.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Director of Recreation	-	-	-	1.000	1.000
Director of Recreation and Special Projects	0.900	0.900	0.900	-	-
Assistant Director of Recreation	0.500	0.500	0.500	0.500	0.500
Office Assistant II	-	0.750	1.000	1.000	1.000
Office Manager	1.000	1.000	1.000	1.000	1.000
	2.400	3.150	3.400	3.500	3.500

PROGRAM: CAPITAL PROGRAM

This program accounts for the capital projects of the Recreation Enterprise Fund.

Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Expenses						
Projects	74,486	75,565	378,019	303,489	538,489	42.45%
TOTALS	74,486	75,565	378,019	303,489	538,489	42.45%

Expenses

Program	Projects	Anticipated Cost
Docks	Piling Replacement	$100,000*
Docks	Miscellaneous Repairs	$188,489
Golf Course	Clubhouse South Veranda Improvement	$250,000

*A Boating Infrastructure Grant Program application for up to $50,000 will be submitted for piling replacement. If awarded, this grant would be a reimbursement.

PROGRAM: DEPRECIATION PROGRAM

The depreciation program was established to account for the depreciation expense for the fixed assets, buildings and other capital assets of the Recreation Enterprise Fund.

Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Depreciation	712,459	735,012	834,000	834,000	955,329	14.55%
TOTALS	712,459	735,012	834,000	834,000	955,329	14.55%

PROGRAM: EQUIPMENT REPLACEMENT

The Equipment Replacement program was established to provide a means to replace equipment when the end of the useful life has been reached. Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to keep. Annually, depreciation is budgeted based on the economic life and the replacement cost of the equipment utilized by the fund. These funds are set aside in a reserve to fund future purchases of equipment.

Depreciation for the fixed assets is calculated using the straight line method which takes the estimated replacement cost less anticipated salvage value divided by the expected useful life of the asset. The established asset value threshold for inclusion in the program is $2,500 for fixed assets.

Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Capital Outlay	5,667	-	178,760	163,100	66,300	-62.91%
TOTALS	5,667	-	178,760	163,100	66,300	-62.91%

Budgeted Purchases:	
Pull-Behind Topdresser	15,000
2 Carry All Vehicles	14,700
Eco-Lawn Walking Topdresser	6,600
Tor Sidewinder Rough Mower	30,000
	66,300

(This page intentionally left blank)

PROGRAM: SELF INSURANCE FUND (RISK MANAGEMENT) 501

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

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

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

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Risk Manager	1.000	1.000	1.000	1.000	1.000
Occupational Health Nurse	-	-	-	0.160	0.160
	1.000	1.000	1.000	1.160	1.160

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Risk Funding	1,876,000	1,925,362	1,934,595	1,934,595	1,838,037	-4.99%
Miscellaneous Revenue	285,669	723,686	-	180,000	-	0.00%
Interest on Investments	52,400	100,789	109,866	75,000	75,000	-31.74%
TOTALS	2,214,069	2,749,837	2,044,461	2,189,595	1,913,037	-6.43%
Expenses						
Salaries and Wages	84,467	85,870	98,953	98,953	100,868	1.94%
Employee Benefits	310,408	306,028	606,485	606,485	723,554	19.30%
Contractual	1,146,235	1,572,167	1,538,612	1,538,612	1,582,201	2.83%
Commodities	2,492	2,704	3,262	3,262	3,262	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	2,758	2,758	2,758	2,758	2,758	0.00%
Transfer to Coastal (309)	2,000,000	-	-	-	-	0.00%
Other (Contingency)	33,706	6,482	3,000,000	604	3,000,000	0.00%
TOTALS	3,580,066	1,976,009	5,250,070	2,250,674	5,412,643	3.10%
Total Revenues Over/(Under) Expenses	(1,365,997)	773,828	(3,205,609)	(61,079)	(3,499,606)	
Beginning Net Assets	8,663,405	7,297,408	8,071,236	8,071,236	8,010,157	
ENDING NET ASSETS	7,297,408	8,071,236	4,865,627	8,010,157	4,510,551	

Revenues

Risk Funding:
This is the amount transferred from the general fund.

Miscellaneous:
Claim reimbursements received from insurance carriers.

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

Expenses

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. In addition to including a percentage of the Town Nurse and contract physician to the Risk budget.

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

Contractual:
Increased the loss fund amount pursuant to the insurance program

PROGRAM: SELF INSURANCE FUND (HEALTH BENEFIT) 502

This program provides for the management of the employee health insurance program. Responsibilities include: planning, organizing, implementing, and directing the self-insurance fund of the Town's Health Insurance Program. This program also provides certain health insurance benefits for retired employees and their dependents in accordance with State and Federal regulations.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Director of Human Resources	0.100	0.100	0.100	0.100	0.100
Assistant Director of Human Resources	0.200	0.200	0.200	0.200	0.200
Office Asst II/OHC	0.125	0.125	0.125	0.125	0.125
Occupational Health & Wellness Nurse	-	-	-	0.170	0.170
Human Resources Coordinator	0.320	0.320	0.320	0.320	0.320
Human Resource Analyst	0.050	0.050	0.050	0.050	0.100
	0.795	0.795	0.795	0.965	1.015

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Group Medical	4,924,035	4,922,759	4,814,700	4,747,200	4,747,200	-1.40%
Miscellaneous Revenue	1,097	4,944	-	-	-	0.00%
Interest Income	3,029	32,806	1,500	50,000	50,000	3233.33%
TOTALS	4,928,161	4,960,509	4,816,200	4,797,200	4,797,200	-0.39%
Expenses						
Salaries and Wages	75,667	60,564	76,058	76,058	75,518	-0.71%
Employee Benefits	3,784,229	4,126,099	4,636,901	4,636,901	4,628,357	-0.18%
Contractual	61,470	57,111	90,472	90,472	137,390	51.86%
Commodities	6,699	1,004	1,800	1,800	2,286	27.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other (Contingency)	-	-	500,000	-	500,000	0.00%
TOTALS	3,928,065	4,244,778	5,305,231	4,805,231	5,343,551	0.72%
Total Revenues						
Over/(Under) Expenses	1,000,096	715,731	(489,031)	(8,031)	(546,351)	
Beginning Net Assets	4,025,042	5,025,138	5,740,869	5,740,869	5,732,838	
ENDING NET ASSETS	5,025,138	5,740,869	5,251,838	5,732,838	5,186,487	

Revenue

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

Miscellaneous Revenue
This amount consists of interest earnings.

Gain/(Loss) on Investments:
Gain/(loss) on investments represents revenue earned or investment losses on the investments in the trust.

Expenses

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. Overall cost is decreasing by less than 1% ($540)

Employee Benefits:
Employee benefit costs include the Town-wide employee health insurance program. Overall cost is decreasing by less than 1% ($8,544)

Contractual
Contractual services include the addition of Teledoc services. Teladoc provides 24/7/365 access to a national network of U.S. board-certified physicians who can resolve many medical issues via phone or online video consultations. Additionally, 35% or $8,580 of the Town Physician contract has been moved under the Health Fund.

Commodities:
The proposed budget for commodities includes the cost membership dues cost for the Town Nurse. The full cost of the memberships dues were previously charged to the Human Resources budget. The cost has been split based on the FTE equivalent.

Equipment Replacement Fund - 320

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

Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to maintain. Depreciation is funded annually with a transfer from the various departments to the Equipment Replacement Fund based on the economic life and replacement cost of the equipment utilized by each department. The calculation for funding was modified in FY2006 to use replacement cost rather than original cost to insure sufficient funds are available when the asset is replaced.

Depreciation for fixed assets is calculated using the straight line method which takes replacement cost less anticipated salvage value divided by the expected useful life of the asset.

The established asset value threshold for inclusion in the Equipment Replacement Fund is: $2,500 for fixed assets, and $1,500 for computer assets.

Depreciation Charges by Department FY2017

Department	Depreciation
Information Systems	$289,857
Human Resources	677
Finance	4,204
Planning, Zoning and Building	110,097
Fire-Rescue	646,294
Police	528,032
Public Works	716,214
Risk Management	2,758
Total Depreciation	$2,298,133

Replacement Equipment - FY2017

Department	Cost
Fire-Rescue:	
(2) Ford Escapes	$46,000
Thermal Imaging Cameras	27,000
Audio Visual Equipment	17,150
Self Contained Breathing Airpacks	240,000
Zoll Autopulse Systems	55,930
Honda Rancher 4x4 ATV	6,899
Police:	
(2) Supervisor/(2) Patrol Vehicles	113,197
Evidence Drying Locker	8,000
Public Works:	
Isuzu Flat Bed	50,376
(4) Isuzu NF 154/6 yd RL	362,000
(3) International Dump Trucks	267,000
International Dump Truck RS3	133,977
Ford F250 w/Utility Unit	30,160
Ford F450 Utility Body	53,680
Information Systems:	
Computer Equipment	456,850
Total Equipment Replacement Expenditures	$1,868,219

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Interest on Investments	96,640	135,001	50,000	86,000	86,000	72.00%
Surplus Equipment Proceeds	11,650	138,908	30,000	50,000	30,000	0.00%
Transfer from General and Other Funds	1,877,935	1,817,444	2,107,319	2,107,319	2,298,133	9.05%
TOTALS	1,986,225	2,091,353	2,187,319	2,243,319	2,414,133	10.37%
Expenses						
Transfer to Underground Utility Assessment Fund	-	-	1,211,000	1,211,000	1,500,000	23.86%
Transfer to Coastal	2,858,913	-	-	-	-	0.00%
Contractual	-	-	-	-	5,000	100.00%
Capital Outlay - Equipment	2,230,613	956,490	1,124,600	1,691,654	1,411,369	25.50%
Capital Outlay - IS Equipment	201,546	212,825	229,500	229,500	456,850	99.06%
TOTALS	5,291,072	1,169,315	2,565,100	3,132,154	3,373,219	31.50%
Total Revenues Over/(Under) Expenses	(3,304,847)	922,038	(377,781)	(888,835)	(959,086)	
Contingency	-	-	(500,000)	-	(500,000)	
Non Operating Rev/Exp	1,209,912	(154,164)	-	-	-	
Beginning Investment in Capital Assets	8,742,725	9,898,819	9,594,911	9,594,911	-	
Beginning Unrestricted Net Assets	15,483,961	12,232,932	13,304,714	13,304,714	22,010,790	
ENDING NET ASSETS	22,131,751	22,899,625	22,021,844	22,010,790	20,551,704	

Revenues

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

Surplus Equipment Proceeds
This revenue source represents the sale of surplus equipment through the Palm Beach County Thrift Store.

Transfer from General and Other Funds
This transfer represents the depreciation expense charged to General Fund program budgets and transferred to the Equipment Replacement Fund on an annual basis.

Expenditures

Transfer to Underground Utility Assessment Fund
This transfer represents funding for the Internal Financing Plan approved by Town Council on August 14, 2012.

Transfer to Coastal Fund
This transfer represents funding for the Coastal Fund approved by Town Council on September 10, 2013.

Contractual
Moving services for auction.

Capital Outlay – Equipment
This represents the budget for the replacement of vehicles, machinery and office equipment.

Capital Outlay – IS Equipment
This represents the budget for the replacement of computer equipment.

Contingency
Contingency reserve.

(This page intentionally left blank)

RETIREMENT FUND

The Town provides pension benefits for General Employees, Police Officers and Firefighters. Approximately 263 active employees and 406 retirees are covered by the three Plans.

The Town of Palm Beach Retirement Board of Trustees oversees all of the Town's pension assets and retirement programs. An outside pension consultant administers the plans. Details of the pension benefits are outlined later in this section.

The contribution requirements of the Plan members are established and may be amended by the Town Council. Plan members are required to contribute a percentage of their pensionable earnings.

	Defined Benefit Plan	401(a) Defined Contribution Plan				
Benefit Group	Employee Contribution	Mandatory Contribution (pre-tax)		Voluntary Contribution		Discretionary Contribution
		Employee	Employer	Employee	Employer	Employer
Firefighter Union	4.82%	2%	2%	Voluntary up to the maximum allowable under IRS regulations	2% Match	None
Firefighter Non-Union	2.47%	4%	4%		No Match	Up to 4% Determined by Town Council during annual budget process upon recommendation of the Town Manager
Police Officer	2.47%	4%	4%		No Match	
General Employees	2.47%	4%	4%		No Match	
Lifeguard Employees	2.47%	4%	4%		No Match	

The Retirement Board approved lowering the actuarial investment assumption of 7.5% to 7% in incremental steps the changes will be effective with the September 30, 2016, actuarial report. In addition, the Town Council will be considering an Ordinance to amend the non-union public safety benefits at the July 12, 2016 Town Council meeting.

The FY17 actuarially determined contribution to the defined benefit plan totaled $7,708,771. Due to the non-union public safety pension changes the amount now totals $8,087,085. The difference is offset by the use of the non-union DC contributions, which exceed the funding required, but will remain in the fund to improve the unfunded status. The Town's contribution for the defined benefit plan for FY16 and FY17 is shown on the following page:

Defined Benefit Contribution	FY2016	FY2017	Change	% Change
General Employees	$2,049,839	$2,414,960	$365,121	17.8%
Lifeguards	160,770	163,443	2,673	1.7%
Police	2,306,795	2,832,558	525,763	22.8%
Fire-Rescue	2,359,519	2,676,124	316,605	13.4%
Total	$6,876,924	$8,087,085	1,210,161	17.6%
Less: Prepaid Contribution	(488,633)	0	488,633	100.0%
Amount included in the Budget	$6,388,291	$8,087,085	$1,698,794	26.6%

The actuarial determined employer contribution history for the defined benefit pension for the last five years is shown below:

	FY2013	FY2014	FY2015	2016	2017
General	$1,223,869	$1,873,887	$1,856,320	$1,908,865	$2,414,960
Lifeguards	125,294	144,734	152,086	157,411	163,443
Police	1,257,107	1,979,219	2,144,661	2,233,214	2,832,558
Fire-Rescue	1,370,637	2,071,503	2,223,585	2,285,579	2,676,124
Total	**$3,976,907**	**$6,069,343**	**$6,376,652**	**$6,585,069**	**$8,087,085**

The funded ratio for the each of the pension plans is shown in the chart below. The reductions from FY2011 to FY2012 reflect the change in the investment return assumption from 8.0% to 7.5%.

As of Fiscal Year End	FY2011	FY2012	FY2013	FY2014	FY2015
General Employees	90.4%	80.7%	81.3%	82.0%	75.1%
Lifeguards	74.3%	64.3%	64.2%	65.2%	63.9%
Police	87.8%	76.2%	73.5%	73.0%	70.2%
Fire-Rescue	80.8%	70.5%	68.1%	68.3%	66.2%

The Town contributes a match of up to 4% to the Defined Contribution (DC) plan. In addition, the Town Manager may recommend and the Town Council may approve a discretionary contribution of up to 4% per year, to be decided each year depending upon economic and budgetary conditions. **For FY17, the Town Manager is recommending a 4% discretionary DC contribution at a cost of $468,673 for General Employees and Lifeguards.** Non-union public safety officers will not be participating in the defined contribution program beginning in FY17. Total employer contributions to the DC plan per year are shown in the chart on the following page:

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Budget
General	$334,252	$699,122	$756,792	$861,483	$923,990
Lifeguards	5,458	10,943	12,410	14,789	13,357
Police	104,787	265,191	294,148	321,688	0
Fire-Rescue	128,627	174,650	154,893	203,975	92,610
Total	**$573,124**	**$1,149,906**	**$1,218,243**	**$1,401,936**	**$1,029,957**

Summary of Defined Benefit Plan Provisions

Grandfathered Benefits: The benefits consist of the old defined benefit plan (Plan A - see below) and are provided to employees that were eligible to retire on or before May 1, 2012.

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

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

Normal Retirement:

ELIGIBILITY

Plan A

a) *General:* 30 or more years of service, regardless of age; or age 55 with 10 or more years of service

b) *Ocean Rescue:* Age 50 with 10 or more years of service. Or 10 or more years of service and age plus credited service totals 65 years or more.

c) *Police Officers and Firefighters:* 20 or more years of service, regardless of age; or, age 50 with 10 or more years of service; or, at least 10 years of service and age plus credited service totals 65 years or more.

Plan B

Age 65 with 10 or more years of service, including service prior to May 1, 2012.

PENSION AMOUNT

Plan A

a) *General:* Average final compensation times the sum of a) 2.75% for service earned after September 30, 1990, to a maximum of 82.5%, plus 2.35% for service earned on or before September 30, 1990 for the first 30 years of service, plus, b) 1.0% for service in excess of 30 years.

b) *Ocean Rescue:* Average final compensation times the sum of a) 2.85% for the first 25 years of service with a maximum of 71.25%, plus, b) 1.0% for service in excess of 25 years.

c) *Police Officers and Firefighters*: Average final compensation multiplied by the sum of a) 3.5% per year of credited service to a maximum of 87.5 percent, plus, b)

2.0% per year of credited service, if any, in excess of 43.75 years.

Plan B
Average final compensation multiplied by 1.25% per year of credited service after April 30, 2012.

General and Ocean Rescue: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit.

Police and Firefighters: The normal form of pension is a pension payable as a straight life annuity, including service prior to April 30, 2012. Also see Automatic Death Benefit.

Average Final Compensation:

Plan A
Highest 2 consecutive years within the member's last 5 years of credited service.

Plan B
Average compensation after April 30, 2012 over a period increasing up to the final 5 years of credited service on and after April 30, 2017.

DROP Retirement:

Eligibility - Same as Normal Retirement, election must be made within 7 years of the date the member first reaches general retirement eligibility.

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

Police and Firefighters: 100% of the member's accrued benefit at the date of election to participate in DROP.

Early Retirement (General Employees Only):

ELIGIBILITY
PLAN A
Age 50 with 10 or more years of credited service.

PLAN B
Early retirement at age 60 with 10 or more years of credited service, provided the employee pays the full actuarial cost of the extra years receiving a pension.

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

Deferred Retirement (Vested Termination Benefit): Both Plan A and Plan B

Eligibility - 10 or more years of service (waived for frozen benefits). Pension begins upon meeting requirement for normal retirement. Contributions must be left on deposit in the System; failure to do so results in forfeiture of the vested benefit.

Frozen accrued benefits as of April 30, 2012 are vested immediately.

Pension Amount - Computed as for normal retirement, based upon service and average final compensation at time of termination.

Duty Disability Retirement: Both Plan A and Plan B

Eligibility - No age or service requirements.

General Employees and Ocean Rescue: Computed as a regular retirement with additional service credit granted from date of disability to earliest normal retirement eligibility date. Minimum benefit is 60% of average final compensation at earliest normal retirement date computed as a regular retirement. The minimum shall be applicable for at least 5 years if the member attains such age for retirement less than 5 years after duty disability benefits commence.

Police Officers and Firefighters: Computed as a regular retirement with additional service credit granted from date of disability to earliest normal retirement eligibility date. Minimum benefit is 60% of average final compensation:

Non-Duty Disability Before Retirement: Both Plan A and Plan B

Eligibility - 10 or more years of service (waived for frozen benefit).

Pension Amount - Computed as for normal retirement. For Police and Firefighter benefit groups, the disability pension benefit shall not be less than 30 percent of the member's average final compensation at the time of disability.

Duty Death Before Retirement: Both Plan A and Plan B

Eligibility - No age or service requirements.

Pension Amount - A pension to each surviving child of 25% of the member's average final compensation not to exceed 50% or equal share of 75% of the member's AFC when there are 4 or more surviving children being paid. A pension to the surviving spouse, if any, of the difference, if any, between 75% of the retiree's AFC and the aggregate amount paid to children for the month.

Non-Duty Death Before Retirement: Both Plan A and Plan B

Eligibility - 10 or more years of service (waived for frozen benefit).

Pension Amount - 75% of normal retirement benefit to a surviving spouse or equal shares of 75% of the normal retirement benefit to surviving unmarried children under 18.

Automatic Death After Retirement Pension:

Plan A

To Surviving Child(ren): 25% of the retiree's pension payable to age 18, not to exceed an equal share of 75% of the retiree's pension. Payments to surviving children may be paid to age 25 if no spouse benefits are payable.

To Surviving Spouse: The difference, if any, between 75% of the deceased retiree's pension and the aggregate amount paid to any surviving children for the month.

Plan B

Reduced option forms of payment are available including reduced survivorship benefits.

Post-Retirement Cost-of-Living Adjustments:

Plan A

Pensions are increased 2.0% annually based on the total pension payable subsequent to an initial 3 year deferral period.

Plan B

None.

Purchase of Service Credit: Both Plan A and Plan B

A vested member who has not purchased service credit under Prior Governmental Service, including Military Service elsewhere may purchase years or fractional parts of years of service, not to exceed 5 years, to be added to years of credited service provided that the member contributes the sum that would have been contributed to the retirement plan to pay the full actuarial cost.

Purchase of service by members of benefit group firefighter may only be based upon actual prior service as a firefighter or service in the military and purchase of service by a member of benefit group police officer may only be based upon actual prior service as a police officer of service in the military.

PROGRAM: EMPLOYEES RETIREMENT FUND (600)

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Employer Contributions	6,069,343	6,376,652	6,388,291	6,388,291	8,179,695	28.04%
Transfer from Prepaid Town Contributions	-	-	488,633	488,633	-	-100.00%
Employee Contibutions	551,874	591,047	675,000	583,068	750,000	11.11%
Gain/(Loss) on Investments	13,087,306	(10,314,333)	15,207,549	8,700,000	14,837,114	-2.44%
Miscellaneous	9,113	103,396	5,000	2,500	2,500	-50.00%
Interest on Investments	2,028,362	1,778,887	2,000,000	1,650,000	2,000,000	0.00%
TOTALS	21,745,998	(1,464,351)	24,764,473	17,812,492	25,769,309	4.06%
Expenses						
Salaries and Wages	34,289	32,572	53,331	50,013	52,247	-2.03%
Employee Benefits	16,437	21,341	26,411	26,821	28,009	6.05%
Contractual	16,163,796	23,718,618	18,858,630	17,789,169	19,501,658	3.41%
TOTALS	16,214,522	23,772,531	18,938,372	17,866,003	19,581,914	3.40%
Total Revenues Over/(Under) Expenses	5,531,476	(25,236,882)	5,826,101	(53,511)	6,187,395	
Beginning Net Assets	210,469,896	216,001,372	190,764,490	190,764,490	190,710,979	
ENDING NET ASSETS	216,001,372	190,764,490	196,590,591	190,710,979	196,898,374	

Revenues

Employer Contributions:
The employer contributions are actuarially determined for the hybrid pension plan.

Transfer from Prepaid Town Contributions:
Transfer to pay for a portion of the investment return assumption change from 8% to 7.5%.

Employee Contributions:
Employee contributions are calculated based on the eligible employee’s salary multiplied by a contribution rate.

Gain/(Loss) on Investments:
This line item reflects the estimated gains on the sale of equities. Projections reflect the 7.5% return assumption for the fund.

Interest on Investments:
The budgeted amount represents the anticipated interest to be earned on fixed income investments.

Expenses

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

Employee Benefits:
Employee benefit costs include the health insurance program and the hybrid pension plan for the FTEP assigned to this fund.

Contractual:
This line item reflects anticipated pension payments and operating costs.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Finance Director	0.0240	0.0240	0.0240	0.1000	0.1000
Assistant Finance Director	0.0190	0.0190	0.0190	0.0250	0.0250
Accounting Supervisor	0.0230	0.0230	0.0230	0.0500	0.0500
Accounting Clerk	0.0120	0.0120	0.0120	0.0120	0.0120
Director of Human Resources	0.0240	0.0240	0.0240	0.0240	0.0240
Human Resources Specialist	0.3750	0.3750	0.3700	0.3750	0.3750
Payroll Specialist	0.2310	0.2310	0.2310	0.2000	0.2000
	0.7080	0.7080	0.7030	0.7860	0.7860

PROGRAM: HEALTH INSURANCE TRUST (610)

Revenue and Expense Summary

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Projected	FY2017 Budget	% Change
Revenues						
Town Funding	1,506,000	1,577,000	1,180,000	1,180,000	1,339,000	13.47%
Retiree Funding	1,287,962	1,185,104	1,291,500	1,230,000	1,230,000	-4.76%
Medicare Reimbursement	92,147	74,260	90,000	80,000	80,000	-11.11%
Miscellaneous Revenue	644	2,310	-	-	-	0.00%
Gain/(Loss) on Investments	2,084,471	(1,586,899)	500,000	500,000	500,000	0.00%
TOTALS	4,971,224	1,251,775	3,061,500	2,990,000	3,149,000	2.86%
Expenses						
Salaries and Wages	59,266	61,681	78,073	78,073	77,337	-0.94%
Employee Benefits	1,974,861	2,082,488	2,050,629	2,050,629	2,287,178	11.54%
Contractual	122,855	107,124	117,428	117,428	125,619	6.98%
Commodities	233	185	300	300	300	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
TOTALS	2,157,215	2,251,478	2,246,430	2,246,430	2,490,434	10.86%
Total Revenues Over/(Under) Expenses	2,814,009	(999,703)	815,070	743,570	658,566	
Beginning Net Assets	24,814,790	27,628,799	26,629,096	26,629,096	27,372,666	
ENDING NET ASSETS	27,628,799	26,629,096	27,444,166	27,372,666	28,031,232	

Revenues

Town Funding:
Town's portion of retiree health care expenses; plan funding requirements are determined by experience and actuary analysis conducted by Willis of Florida.

Retiree Funding:
The FY2017 projected budget for Retiree Funding is based on trending and actual contributions for FY2016.

Medicare Reimbursements:
Medicare reimbursements are paid to the Town through the Retiree Drug Subsidy (RDS) program. In FY16 to date, the Town has received $59,596 from the Federal Retiree Drug Subsidy Program.

Gain/(Loss) on Investments:
Gain/Loss on investments represents revenue earned or investment losses on the investments in the trust.

Expenses

Salaries and Wages:
The proposed budget for salaries and wages includes performance based merit pay increases. Overall cost is decreasing by less than 1% ($736)

Employee Benefits:
Employee benefit costs include the Town-wide retiree health insurance program. The increase is attributed to a projected increase in the group health and dental insurance claims experience.

Contractual:
Contractual services include the addition of Teledoc services. Teladoc provides 24/7/365 access to a national network of U.S. board-certified physicians who can resolve many medical issues via phone or online video consultations.

Full Time Equivalent Employees	FY2013	FY2014	FY2015	FY2016	FY2017
Director of Human Resources	0.100	0.100	0.100	0.100	0.100
Finance Director	0.050	0.050	0.050	0.050	0.050
Assistant Director of Human Resources	0.200	0.200	0.200	0.200	0.200
Occupational Health Nurse	-	-	-	0.170	0.170
Human Resource Coordinator	0.330	0.330	0.330	0.330	0.330
Human Resource Analyst	0.050	0.050	0.050	0.050	0.100
	0.730	0.730	0.730	0.900	0.950

RESOLUTION NO. 98-2016

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 3.3779 FOR THE TENTATIVE FISCAL YEAR 2017 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 3.1249 TO BE PROVIDED TO THE PROPERTY APPRAISER IN ACCORDANCE WITH F.S. 200.065; ESTABLISHING THE DATE, TIME AND PLACE OF THE FIRST AND FINAL BUDGET HEARINGS TO CONSIDER THE PROPOSED MILLAGE RATES AND TENTATIVE FISCAL YEAR 2017 BUDGET AND DIRECTING THE TOWN MANAGER TO TRANSMIT THIS INFORMATION TO THE PROPERTY APPRAISER OF PALM BEACH COUNTY IN ACCORDANCE WITH THE REQUIREMENTS OF F.S. 200.065.

WHEREAS, F.S. 200.065 requires the Town of Palm Beach to provide specific budgetary information to the Palm Beach County Property Appraiser within thirty-five (35) days of certification of taxable value by the Property Appraiser (July 1st) including its proposed millage rate, its rolled-back millage rate and of the date, time, and place of the First and Final public hearings to be held to consider the proposed millage rate and the tentative budget for Fiscal Year 2017 commencing on October 1, 2016; and

WHEREAS, the Town Council met on July 12, 2016, to review and consider the proposed budget prepared by the Town Manager, including his recommendations pertaining to the proposed millage rate, rolled-back millage rate and the date, time and place of the First and Final public hearings to be held to consider the proposed millage rate and the tentative budget for Fiscal Year 2017 commencing on October 1, 2016, for the purpose of making the necessary taxing authority decisions relative to the requirements of F.S. 200.065.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

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

Section 2. The proposed Operating Millage Rate of 3.3779 necessary to provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2017 General Fund Budget is hereby approved.

Section 3. The computed rolled-back millage rate of 3.1249 to be provided to the Property Appraiser in accordance with F.S. 200.065 is hereby approved.

Section 4. The date, time and place of the first budget hearing to consider the proposed millage rate and tentative budget shall be September 13, 2016, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 5. The date, time and place of the final budget hearing to consider the proposed millage rate and tentative budget shall be September 21, 2016 commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 6. The Town Manager is hereby directed to do all things necessary to comply with the requirements of F.S. 200.065, including, but not limited to, the transmittal of the tentative taxing authority decisions contained within this resolution to the Property Appraiser's Office in the appropriate format required.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 12th day of July 2016.

Gail L. Coniglio, Mayor

Michael J. Pucillo, Town Council President

Richard M. Kleid, Council President Pro Tem

Bobbie Lindsay, Town Council Member

ATTEST:

Danielle H. Moore, Town Council Member

Susan A. Owens, MMC, Town Clerk

Margaret A. Zeidman, Town Council Member

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 12, 2016

To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Jane Struder, Director of Finance

Re: Worth Avenue Commercial District Assessment Area – Adoption of Assessment Roll and Improvement and Maintenance Assessments for FY 2017
Resolution No. 99-2016

Date: July 1, 2016

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 99-2016, which is the preliminary assessment resolution for the proposed improvement (debt service) and maintenance assessments for the Worth Avenue Commercial District Assessment Area in FY2017.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY2017 proposed capital and maintenance assessments for the Worth Avenue Commercial District Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 99-2016 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice and by letter from the Town issued in late August of this year.

The Worth Avenue Commercial District net improvement and maintenance assessment for FY2017 has been calculated as follows:

Cost Description	**Amount**
Original Principal	$14,770,000.00
Outstanding Principal	$11,550,000.00
Scheduled Principal Payment	$300,000.00
Scheduled Interest Payment	$473,050.02

Maintenance Expenses from 10/01/16 to 09/30/17	$253,043.53
Bank of New York Service Fee	$500.00
Estimated Attorney Fees	$1,000.00
Estimated Postage ($.47 x 79 properties)	$38.00
Estimated PB Post Ad	$680.00
Property Appraiser Administrative Fees	$150.00
Est. Tax Collector First Year Administrative Fees	N/A - Covered by 1% Assessment Denominator Explained Below
Offsetting Revenue (Donation from Garden Club)	($5,000.00)
Estimated Preliminary FY 2017 Total Net Assessment	**$1,023,461.55**

To employ a defendable assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements or costs related to the improvements, we again used the methodology developed in 2010 by Special District Services which was previously found by the Town Council to provide benefits from the improvements that were/are in proportion to the assessments to be allocated to each benefitted property and that the apportionment of the special benefits to each benefitted property is fair and reasonable.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2017 is $150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $105 in order to net the $100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 5%

After adding these multipliers to the Town's proposed FY2017 net assessment of $1,074,634.63 and incorporating the accumulated rounding adjustment of $42.52, the gross total assessment is $1,074,677.15.

Resolution No. 99-2016 formally initiates the process to implement the intended assessments for FY2017. The resolution describes the property to be assessed, the improvements and related services to be provided, determines the estimated cost to be assessed for the fiscal year commencing on

October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on September 13, 2016.

Resolution No. 99-2016 is attached hereto. The FY2017 Preliminary Assessment Roll and estimated assessments for this project are indicated in Appendix C of Resolution No. 99-2016. These estimates are subject to change as all items associated with the assessment are finalized for the property owner notice and Final Assessment Resolution to be considered in September. For your information, the proposed maintenance budget, upon which a portion of the proposed assessments are based, is attached hereto as Exhibit A.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time or there is an increase in the cost or method in calculating the assessment.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the properties benefitting from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 99-2016 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town’s ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Jane Struder, Director of Finance
Paul Brazil, Director of Public Works
John C. Randolph, Town Attorney
Heather Encinosa, Esq.

RESOLUTION NO. 99-2016

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE WORTH AVENUE IMPROVEMENT PROJECT; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE AN UPDATED ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLLS AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 74-10), the Final Assessment Resolution (Resolution No. 99-10), sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution initiates the annual process for updating the Improvement and Maintenance Assessment Rolls and directing the continued imposition of Improvement Assessments and reimposition of Maintenance Assessments within the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2016 (hereinafter the "Preliminary Rate Resolution").

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 5. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 9:30 a.m. on September 13, 2016, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Maintenance Assessments, approval of the Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Improvement Assessments and Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Sec. 90-64 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A.

SECTION 7. NOTICE BY MAIL.

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sec. 90-65 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll, if required. Such notice shall be in substantially the form attached hereto as Appendix B.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 7 also fulfills the requirements of paragraph (A) of this Section 7, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

IMPROVEMENT ASSESSMENTS

SECTION 8. ANNUAL ASSESSMENTS TO FUND WORTH AVENUE IMPROVEMENT PROJECT.

(A) The Tax Parcels described in the updated Improvement Assessment Roll are hereby found to be specially benefited by construction of the Worth Avenue Improvement Project in the amount of the maximum annual Improvement Assessment set forth in the Improvement Assessment Roll. The methodology for computing annual Improvement Assessments described in the Initial Assessment Resolution is confirmed.

(B) The Improvement Assessments shall be imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year in which Obligations are outstanding in the amount of the maximum annual Improvement Assessment and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Improvement Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Sec. 90-50 of the Code.

SECTION 9. UPDATED IMPROVEMENT ASSESSMENT ROLL. The Town Manager is hereby directed to prepare the updated Improvement Assessment Roll in the manner provided in Sec. 90-63 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with the Initial Assessment Resolution. The updated Improvement Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Improvement Assessment Roll is attached hereto as Appendix C and incorporated herein by reference.

SECTION 10. APPLICATION OF IMPROVEMENT ASSESSMENT PROCEEDS. Proceeds from the Improvement Assessments received during each Fiscal Year shall be applied by the Town for payment of the Improvement Assessment Collection Costs, payment of any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the Obligations, and payment of principal due on the Obligations.

MAINTENANCE ASSESSMENTS

SECTION 11. ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Aesthetic Infrastructure Improvements and the Basic Infrastructure Improvements is $248,043.53 for the Fiscal Year beginning on October 1, 2016.

(1) The estimated EVU Maintenance Cost allocated to the Aesthetic Infrastructure Improvements is $200,164.53.

(2) The estimated Land Area Maintenance Cost allocated to the Basic Infrastructure Improvements is $47.879.05.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Worth Avenue Assessment Area.

SECTION 12. ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels described in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Worth Avenue Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The Maintenance Assessments shall be imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Sec. 90-50 of the Code.

SECTION 13. COMPUTATION OF MAINTENANCE ASSESSMENTS. The annual Maintenance Assessments shall be computed for each Tax Parcel located in Worth Avenue

Assessment Area in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

SECTION 14. UPDATED MAINTENANCE ASSESSMENT ROLL. The Town Manager is hereby directed to prepare the updated Maintenance Assessment Roll in the manner provided in Sec. 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution. The estimate of Maintenance Cost and the updated Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Maintenance Roll is attached hereto as Appendix C and incorporated herein by reference.

SECTION 15. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 16. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 17. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Worth Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 18. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 12th day of July, 2016.

______________________________	______________________________
Gail L. Coniglio, Mayor	Michael J. Pucillo, Town Council President
	______________________________
	Richard M. Kleid, Council President Pro Tem
	______________________________
	Bobbie Lindsay, Town Council Member
	______________________________
ATTEST:	Danielle H. Moore, Town Council Member
______________________________	______________________________
Susan A. Owens, MMC, Town Clerk	Margaret A. Zeidman, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August __, 2016

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE WORTH AVENUE ASSESSMENT AREA TO PROVIDE FOR THE WORTH AVENUE IMPROVEMENT PROJECT AND OTHER RELATED SERVICES

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of maintenance of the Worth Avenue Improvement Project within the boundaries of the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2016, and approval of the non-ad valorem capital assessment roll for the construction of the Worth Avenue Improvement Project.

The hearing will be held at 9:30 a.m. on September 13, 2016, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

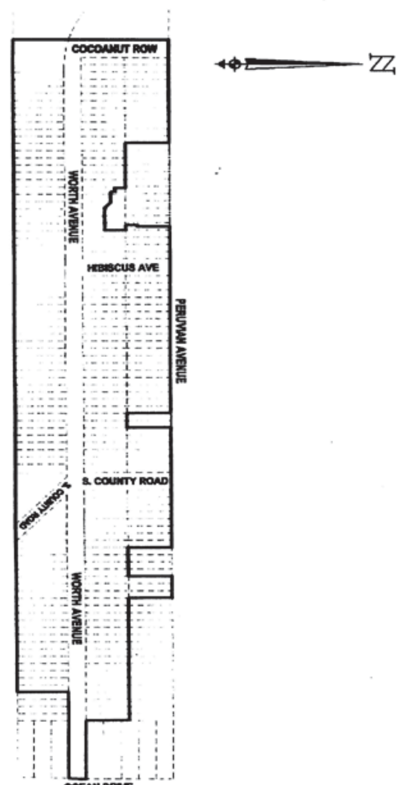
The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution No. 74-10). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 74-10) adopted by the Town Council on July 13, 2010. Copies of

Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 98-10), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2016, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the capital assessments in thirty (30) annual installments, the first of which was included on the ad valorem tax bill to be mailed in November 2010. The Town Council intends to impose and collect the maintenance assessments on an annual basis.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL

TOWN OF PALM BEACH, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS
NOTICE DATE: AUGUST __, 2016

Owner Name
Address
City, State Zip

Tax Parcel #: ___________________
Legal Description: _______________
*Sequence #:*____________________

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the design, construction, installation, and maintenance of the Worth Avenue Improvement Project using the tax bill collection method may be levied on your property contained within the Worth Avenue Assessment Area for the fiscal year October 1, 2016 - September 30, 2017 and future fiscal years. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Worth Avenue Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total annual assessment revenue related to the Improvement Assessment to be collected within the Worth Avenue Assessment Area is estimated to be $1,074,677.15. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Worth Avenue Assessment Area is estimated to be $248,043.53. The annual assessment will include your fair share of the principal, interest, administration, project and maintenance costs related to the Worth Avenue Improvement Project and amounts related to collection of assessments.

The assessment for your property will be based in part of the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 74-10). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted the

Town Council on July 13, 2010 (Resolution No. 74-10). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 74-10), the Final Assessment Resolution (Resolution No 98-10), the Preliminary Rate Resolution and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total Land Area assigned to the above parcel was __________.

The total number of EVUs (value) assigned to the above parcel was _________.

The maximum annual Improvement Assessment for the above parcel is $_____________ for the fiscal year commencing on October 1, 2016 and future fiscal years.

The annual Maintenance Assessment for the above parcel is $_____________ for the fiscal year commencing on October 1, 2016 and future fiscal years.

A public hearing will be held at 9:30 a.m. on September 13, 2016, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Worth Avenue Improvement Project and the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2016. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town has issued debt to finance this project. This will permit the cost attributable to your property to be amortized and collected as an Improvement Assessment over a period of 30 years beginning in 2010; however, if there are no significant defaults in payments of the assessments, all or part of the last payments may be made from any reserve accounts funded by the bonds. The maintenance assessments will be levied annually.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

APPENDIX C

ASSESSMENT ROLL

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2017

Property	Assessment #	Service Address	Balance Due
50-43-43-23-05-014-0010	00250-0001	347 WORTH AVE	**24,778.66**
50-43-43-23-05-014-0031	00250-0002	9 VIA PARIGI	**217.99**
50-43-43-23-05-014-0241	00250-0003	400 HIBISCUS AVE	**13,360.82**
50-43-43-23-05-014-0242	00250-0004	301 WORTH AVE	**35,250.18**
50-43-43-23-05-014-0331	00250-0005	309 WORTH AVE	**20,784.19**
50-43-43-23-05-014-0391	00250-0006	325 WORTH AVE	**9,248.46**
50-43-43-23-05-014-0430	00250-0007	331 WORTH AVE	**8,340.26**
50-43-43-23-05-015-0010	00250-0008	405 HIBISCUS AVE	**54,951.70**
50-43-43-23-05-015-0280	00250-0010	205 WORTH AVE	**40,087.81**
50-43-43-23-05-015-0340	00250-0011	219 WORTH AVE	**24,001.27**
50-43-43-23-05-015-0380	00250-0012	225 WORTH AVE	**26,545.52**
50-43-43-23-05-015-0420	00250-0013	235 WORTH AVE	**11,745.30**
50-43-43-23-05-015-0440	00250-0014	237 WORTH AVE	**24,775.38**
50-43-43-23-05-015-0480	00250-0015	247 WORTH AVE	**23,940.27**
50-43-43-23-05-015-0520	00250-0016	259 WORTH AVE	**23,409.52**
50-43-43-23-05-016-0010	00250-0017	401 S COUNTY RD	**30,033.35**
50-43-43-23-05-016-0130	00250-0018	151 WORTH AVE	**65,543.60**
50-43-43-23-05-016-0380	00250-0019	125 WORTH AVE	**68,474.60**
50-43-43-23-05-016-0600	00250-0020	411 S COUNTY RD	**29,463.40**
50-43-43-23-05-018-0010	00250-0022	256 WORTH AVE	**30,425.28**
50-43-43-23-05-018-0050	00250-0023	224 WORTH AVE	**84,773.99**
50-43-43-23-05-018-0170	00250-0024	222 WORTH AVE	**17,277.93**
50-43-43-23-05-018-0190	00250-0025	216 WORTH AVE	**21,244.59**
50-43-43-23-05-018-0212	00250-0026	212 WORTH AVE	**6,024.50**
50-43-43-23-05-018-0230	00250-0027	204 WORTH AVE	**57,588.30**
50-43-43-23-05-019-0010	00250-0028	350 WORTH AVE	**22,424.05**
50-43-43-23-05-019-0200	00250-0029	312 WORTH AVE	**8,129.55**
50-43-43-23-05-019-0220	00250-0030	306 WORTH AVE	**25,076.12**
50-43-43-26-14-000-0010	00250-0031	175 WORTH AVE	**11,745.14**
50-43-43-26-14-000-0020	00250-0032	175 WORTH AVE	**7,087.36**
50-43-43-26-14-000-0030	00250-0033	175 WORTH AVE	**6,213.55**
50-43-43-27-62-000-0010	00250-0034	329 WORTH AVE	**3,598.77**
50-43-43-27-62-000-0020	00250-0035	329 WORTH AVE	**3,256.07**
50-43-43-27-62-000-0030	00250-0036	329 WORTH AVE	**3,694.26**
50-43-43-27-62-000-0040	00250-0037	329 WORTH AVE	**855.75**
50-43-43-27-62-000-0050	00250-0038	329 WORTH AVE	**1,359.50**
50-43-43-27-62-000-0060	00250-0039	329 WORTH AVE	**1,770.41**
50-43-43-27-62-000-0070	00250-0040	329 WORTH AVE	**1,302.06**
50-43-43-27-69-000-0010	00250-0041	250 WORTH AVE	**2,404.67**
50-43-43-27-69-000-0020	00250-0042	250 WORTH AVE	**2,334.75**

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2017

Property	Assessment #	Service Address	Balance Due
50-43-43-27-69-000-0030	00250-0043	250 WORTH AVE	**1,707.15**
50-43-43-27-69-000-0040	00250-0044	250 WORTH AVE	**3,101.96**
50-43-43-27-71-001-1010	00250-0048	339 WORTH AVE	**3,618.09**
50-43-43-27-71-001-1020	00250-0049	341 WORTH AVE	**2,348.50**
50-43-43-27-71-001-1030	00250-0050	343 WORTH AVE	**2,102.23**
50-43-43-27-71-001-1040	00250-0051	345 WORTH AVE	**2,178.58**
50-43-43-27-71-001-1050	00250-0052	7 VIA MIZNER	**709.52**
50-43-43-27-71-001-1060	00250-0053	8 VIA MIZNER	**694.66**
50-43-43-27-71-001-1070	00250-0054	9 VIA MIZNER	**709.52**
50-43-43-27-71-001-1080	00250-0055	14 VIA MIZNER	**1,767.22**
50-43-43-27-71-001-1090	00250-0056	14 VIA MIZNER	**838.07**
50-43-43-27-71-001-1100	00250-0057	23 VIA MIZNER	**698.77**
50-43-43-27-71-001-1110	00250-0058	21 VIA MIZNER	**1,126.13**
50-43-43-27-71-001-1120	00250-0059	5 VIA MIZNER	**570.20**
50-43-43-27-71-001-1140	00250-0060	28 VIA MIZNER	**909.97**
50-43-43-27-71-001-1150	00250-0061	32 VIA MIZNER	**1,669.26**
50-43-43-27-71-001-1160	00250-0062	33 VIA MIZNER	**1,332.90**
50-43-43-27-71-001-1170	00250-0063	34 VIA MIZNER	**1,695.30**
50-43-43-27-71-001-1180	00250-0064	333 WORTH AVE	**2,840.85**
50-43-43-27-71-001-1190	00250-0065	335 WORTH AVE	**2,271.52**
50-43-43-27-71-001-1200	00250-0066	337 WORTH AVE	**2,262.04**
50-43-43-27-71-001-2080	00250-0067	16 VIA MIZNER	**3,415.64**
50-43-43-27-71-001-2160	00250-0068	38 VIA MIZNER	**3,875.07**
50-43-43-27-71-002-1010	00250-0071	60 VIA MIZNER	**698.25**
50-43-43-27-71-002-1020	00250-0072	64 VIA MIZNER	**632.90**
50-43-43-27-71-002-1030	00250-0073	64 VIA MIZNER	**778.04**
50-43-43-27-71-002-1040	00250-0074	66 VIA MIZNER	**465.36**
50-43-43-27-71-002-1050	00250-0075	66 VIA MIZNER	**504.71**
50-43-43-27-71-002-1060	00250-0076	87 VIA MIZNER	**1,303.82**
50-43-43-27-71-002-1070	00250-0077	87 VIA MIZNER	**817.17**
50-43-43-27-71-002-1080	00250-0078	87 VIA MIZNER	**660.20**
50-43-43-27-71-002-1090	00250-0079	88 VIA MIZNER	**1,924.86**
50-43-43-27-71-002-1100	00250-0080	90 VIA MIZNER	**2,319.70**
50-43-43-27-71-002-1110	00250-0081	92 VIA MIZNER	**1,157.16**
50-43-43-27-71-002-1120	00250-0082	96 VIA MIZNER	**545.58**
50-43-43-27-71-002-1140	00250-0083	99 VIA MIZNER	**464.29**
50-43-43-27-71-002-1150	00250-0084	99 VIA MIZNER	**1,427.70**
50-43-43-27-71-002-2010	00250-0085	64 VIA MIZNER	**1,316.78**
50-43-43-23-05-017-0010	00250-0086	150 WORTH AVE	**163,678.60**
			$1,074,677.15

EXHIBIT A

Worth Avenue Commercial District
Proposed Maintenance Budget - FY 2017

EXPENSES

	Budget 2016	Proposed 2017	Vendor	Comments
Facilities and Landscaping Maintenance				
Base Fee - Landscape Contractor	$67,000	$81,536	Prop Wks	
Monthly mowing, edging, and general clean up				
Pressure Cleaning and Sealing	$51,000	$31,792	Prop Wks	
Pressure cleaning twice per year and sealing once				
Annuals	$ 14,500	$6,350	Prop Wks	
Plantings twice per year				
Plant and Tree Replacement	$ 4,500	$4,500	Prop Wks	
Replacements as needed				
Fertilization	$ 3,500	$13,440	Tree Huggers	
Trees and plants				
Ornamental Tree Trimming	$ 2,500	$2,700	Prop Wks	
Trimming twice per year				
Palm Tree Trimming	$ 8,500	$6,540	Zimmerman	$17.58 x 186 palms x 2 times per yr.
Trimming four times per year				
Verticutting Lawn	$ 1,000	$5,880	Prop Wks	
Once per year				
Top Dressing of Turf Areas	$ 1,000	$2,100	Prop Wks	
Once per year				
Bulb Replacement	$ 200	$250	Prop Wks	
As needed				
Street Light Re-Lamping	$ 1,100	$1,100	Prop Wks	
Misc. bulbs and ballasts				
Sprinkler Head Replacement and Irrigation Repairs	$ 1,900	$2,698	Prop Wks	
Replacement of heads and misc. repairs as needed				
G-Sky Living Wall Maintenance	$29,500	$28,480	G Sky	Rebid , $27,191.93 x 5% increase = $28,480
Complete maintenance services				
Lethal Yellowing Inoculations	$2,300	$2,232	Hulett	$4 per palm x 3 times per yr x 186 palms
All palms inoculated once per year				

Clock Tower Maintenance	$900	$895	P H Bell	
Maintenance contract for the clocks				
Landscape and Streetscape Maintenance	$2,300	$11,700	Prop Wks	
Bougainvillea trimming, mulch, bed cleaning, shrub and ornamental trim				
Sidewalk Repairs	$15,000	$15,000	Connery	
As needed				
Sub-Total	**$206,700**	**$217,193**		
Utilities				
Electric				
259 Worth Ave Meter	$3,900	$3,900		
205 Worth Ave Meter	$2,100	$2,100		
Water				
170 Worth Ave Meter	$16,500	$16,500		
412 Hibiscus Meter	$600	$600		
Gas				
FPU Gas Service	$700	$700		
Sub-Total	**$23,800**	**$23,800**		
Other Expenses				
Contingency: 5% of Expenditures for Unanticipated	$11,525	$12,050		
Worth Ave Assoc - Palm Tree Light Extension Fee	$0	$0	CDI	Typically $ 2,311.85 via check from WAA
Sub-Total	**$11,525**	**$12,050**		
Total Expenditures	**$242,025**	**$253,042**		
REVENUES				
Non Ad-Valorem Assessments	$232,025	$248,042		
Special Non Ad-Valorem Assessments Per Florida Statutes				
Garden Club Donation	$10,000	$5,000		
$10,000 annual donation for 5 years effective October 2011				
Carry Forward of Fund Balance	$0	$0		
Undesignated Fund Balance Brought Forward and Appropriated				
Total Revenues	**$242,025**	**$253,042**		

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 12, 2016

To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Jane Struder, Director of Finance

Re: Town Hall Square Assessment Area – Adoption of Initial Assessment Roll and Capital Assessments for FY 2017.
Resolution No. 101-2016

Date: July 1, 2016

STAFF RECOMMENDATION

In regard to the Town Hall Square Assessment Area, staff recommends Town Council adopt Resolution No. 101-2016. This is the preliminary assessment resolution for the proposed capital (debt service and maintenance) assessments for FY2017 for this special non-ad valorem assessment project.

GENERAL INFORMATION

Phase II of Town Hall Square Project, which includes the replacement of all sidewalks and driveway approaches in Town Square, is under construction and expected to be completed this fall. The estimated project cost for the sidewalk improvements is $366,301.17. Estimated maintenance costs for the first five years is $1,514.76.

The Town Hall Square net assessment calculation for FY2017 appears below. Included with the assessment is a 5-year estimate of maintenance costs for the sidewalks.

Cost Description	**Amount**
Estimated Original Principal	$15,351.26
Outstanding Principal	$15,351.26
Anticipated Funding Agreement Required Principal Payment	$3,070.25
Estimated Interest Rate @ 1.17%	$179.61
Interest Rate Surcharge @ 1.0%	$153.51
Maintenance Expenses for 5 years	$1,514.76
Estimated Attorney Fees/postage/Ads and Administrative Fees	$87.81
Estimated Preliminary FY 2017 Total Net Assessment	$5,005.94

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the first year's proposed capital assessments for the FY2017 Town Hall Square Assessment Area that will appear on an affected property owner's tax bill mailed on or about November 1. By adopting Resolution No. 101-2016 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed capital assessment and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll by letter from the Town and on the Property Appraiser's TRIM Notice, both issued in late August of this year.

The assessment methodology approved by the Town Council for this project is based on sidewalk improvement costs for each parcel on private property in the Town Hall Square District. Surveys were completed for each parcel in Town Hall Square, including public property to determine how much area would apply to the unit pricing for the work. The assessments were proportionally allocated based on the size of each parcel. The total cost for Town owned properties is $350,949.92 and the total capital costs for private property is $15,351.25. The assessment amortization period used to calculate the annual assessment amount is 5 years. A prepayment option will be offered to the 9 property owners included in the assessment district who wish to pay the entire balance up front and avoid future interest charges.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment, a number of steps are required to be taken in coordination with the Tax Collector, Property Appraiser and Palm Beach County's Department of Information Systems Services (ISS). Each constitutional officer charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $105 in order to net the $100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 5%

These multipliers have been added to the Town's proposed FY2017 net assessment of $5,005.94 resulting in a gross assessment of $5,256.28.

Resolution No. 101-2016 formally initiates the process to implement the intended assessments for FY2017. The resolution describes the property to be assessed, the improvements and related services provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 9:30 a.m. on Tuesday, September 13, 2016, in the Town Hall Council Chambers. It is recommended that Resolution No. 101-2016 be adopted. The Preliminary Assessment Roll and FY2017 assessments for this project are indicated in Exhibit A.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time or there is an increase in the cost or method in calculating the assessment.

FUNDING/FISCAL IMPACT

The total cost of the sidewalk improvements is $366,301.17. The Town owned properties share of the total is $350,949.92 which has been paid through ACIPII funding. The remaining balance of $15,351.26 is the private property owner's share of the project. In addition, a total of $1,514.76 for maintenance costs for private property owners is included in the assessment for the first five years. After the five-year period is over, staff intends on sending annual invoices in lieu of a formal assessment, as the cost to do so would exceed the total maintenance fees collected. A prepayment option will be offered to the owners of the property in the assessment district.

TOWN ATTORNEY REVIEW

Resolution No. 101-2016 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachment

cc: Jay Boodheshwar, Deputy Town Manager
John C. Randolph, Town Attorney
H. Paul Brazil, Director of Public Works
Jane Struder, Director of Finance
Cheryl Somers, Assistant Director of Finance
Heather Encinosa, Esq.

TOWN OF PALM BEACH, FLORIDA

INITIAL ASSESSMENT RESOLUTION FOR TOWN HALL SQUARE IMPROVEMENT PROJECT

ADOPTED JULY 12, 2016

TABLE OF CONTENTS

ARTICLE V
MAINTENANCE ASSESSMENTS

ARTICLE VI
GENERAL PROVISIONS

APPENDICES:

RESOLUTION NO. 101-2106

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE TOWN HALL SQUARE IMPROVEMENT PROJECT; DESCRIBING THE PROPERTY TO BE INCLUDED WITHIN THE PROPOSED TOWN HALL SQUARE ASSESSMENT AREA AND THE LOCAL IMPROVEMENTS AND RELATED SERVICES TO BE PROVIDED THEREIN; DETERMINING THE ESTIMATED CAPITAL COST, PROJECT COST AND MAINTENANCE COST OF THE TOWN HALL SQUARE IMPROVEMENT PROJECT; ESTABLISHING THE METHOD OF ASSESSING THE ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; ESTABLISHING OTHER TERMS AND CONDITIONS OF THE ASSESSMENTS; DIRECTING THE TOWN MANAGER TO PREPARE A PRELIMINARY ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED ASSESSMENTS AND THE METHOD OF THEIR COLLECTION; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

ARTICLE I

DEFINITIONS AND CONSTRUCTION

SECTION 1.01. DEFINITIONS. This resolution constitutes the Initial Assessment Resolution as defined in the Code. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Code. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Annual Debt Service Component" means the amount computed for each Tax Parcel pursuant to Section 4.04(E) hereof.

"Annual Debt Service Factor" means the factor computed pursuant to Section 4.04(D) hereof.

"Annual Maintenance Component" means the amount computed for each Tax Parcel pursuant to Section 5.04(A) hereof.

"Assessment Unit" means Front Footage and Improvement Area**.**

"Assessments" means the Capital Assessments and the Maintenance Assessments.

"Building" means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes.

"Benefitted Properties" means those Tax Parcels within the Assessment Area on which a portion of the Town Hall Square Improvement Project will be constructed and maintained by the Town.

"Capital Cost" means all or any portion of the expenses that are properly attributable to the design, acquisition, construction and installation of the Town Hall Square Improvement Project and imposition of the Improvement Assessments under generally accepted accounting principles and including reimbursement to the Town for any funds advanced for Capital Cost and interest on any interfund or intrafund loan for such purposes.

"Caulking Costs" means the Capital Cost of the Town Hall Square Improvement Project that is attributed to the installation of caulk along the new sidewalks where they abut existing Buildings.

"Code" means Chapter 90, Article II of the Town of Palm Beach code of ordinances, concerning Special Assessments.

"Debt Service Amount" means the amount computed pursuant to Section 4.04(A) hereof.

"Final Assessment Resolution" means the resolution described in Section 90-66 of the Code which shall confirm, modify or repeal this Resolution and which shall be the final proceeding for the imposition of the Assessments within the Town Hall Square Assessment Area.

"Front Footage" means the total amount of lineal front feet along the Town Hall Square Improvement Project where the Town will install caulk to seal the new sidewalk where it abuts an existing Building, that is attributed to each Tax Parcel of Benefitted Property within the Assessment Area, as determined by a survey measurement performed by Avirom & Associates, Inc.

"Funding Agreement" means the agreement pursuant to which the Town agreed to deliver the Obligations against payment therefore by the purchaser or underwriter of such Obligations.

"Improvement Area" means the area of the Town Hall Square Improvement Project expressed in square footage to be constructed and maintained on each Benefitted Property within the Town Hall Square Assessment Area, as determined by a survey measurement performed by Avirom & Associates, Inc.

"Improvement Assessment" means an annual special assessment imposed against property located within Town Hall Square Assessment Area to fund the Project Cost of the Town Hall Square Improvement Project, and related expenses, computed in the manner described in Section 4.04 hereof.

"Improvement Assessment Collection Cost" means the estimated cost to be incurred by the Town during any Fiscal Year in connection with the collection of the Improvement Assessments.

"Improvement Assessment Collection Cost Component" means the amount computed for each Tax Parcel pursuant to Section 4.04(F) hereof.

"Improvement Assessment Roll" means a non-ad valorem assessment roll relating to the Project Cost of the Town Hall Square Improvement Project.

"Improvement Assessment Statutory Discount Amount" means the amount computed for each Tax Parcel pursuant to Section 4.04(G) hereof.

"Maintenance" means a Related Service to provide maintenance of the Town Hall Square Improvement Project, including cleaning and sealing and other goods or services as deemed necessary by the Town.

"Maintenance Assessment" means an annual special assessment imposed against property located within Town Hall Square Assessment Area to fund the Maintenance Cost of the Town Hall Square Improvement Project, and related expenses, computed in the manner described in Section 5.04 hereof.

"Maintenance Assessment Collection Cost" means the estimated cost to be incurred by the Town during any Fiscal Year in connection with the collection of Maintenance Assessments.

"Maintenance Assessment Collection Cost Component" means the amount computed for each Tax Parcel pursuant to Section 5.04(B) hereof.

"Maintenance Assessment Roll" means a non-ad valorem assessment roll relating to the Maintenance Cost of the Town Hall Square Improvement Project.

"Maintenance Assessment Statutory Discount Amount" means the amount computed for each Tax Parcel pursuant to Section 5.04(C) hereof.

"Maintenance Cost" means all or any portion of the expenses that are properly attributable to Maintenance for the Maintenance Period under generally accepted accounting principles, including, without limiting the generality of the foregoing, reimbursement to the Town for any funds advanced for Maintenance, and interest on any interfund or intrafund loan for such purpose.

"Maintenance Period" means a five-year period commencing October 1, 2016 through and including September 30, 2021.

"Modified Debt Service Amount" means the amount computed pursuant to Section 4.04(C) hereof.

"Obligations" means bonds or other evidence of indebtedness including but not limited to, notes, commercial paper, capital leases or any other obligation issued or incurred to finance all or a portion of the Project Cost of the Town Hall Square Improvement Project and secured, in whole or in part, by proceeds of the Improvement Assessments.

"Prepayment Amount" means the amount computed pursuant to Sections 4.03 or 5.03 hereof for each Tax Parcel located in the Town Hall Square Assessment Area to prepay the Improvement Assessment in full or the Maintenance Assessment for the Maintenance Period, as applicable.

"Prepayment Modification Factor" means the factor computed pursuant to Section 4.04(B) hereof.

"Project Cost" means (A) the Capital Cost of the Town Hall Square Improvement Project, (B) the Transaction Cost associated with the Obligations attributable to the Town Hall

Square Improvement Project, (C) interest accruing on such Obligations for such period of time as the Town deems appropriate, (D) the debt service reserve fund or account, if any, established for the Obligations attributable to the Town Hall Square Improvement Project, and (E) any other costs or expenses related thereto.

"Related Service" means the operation and maintenance of a Local Improvement.

"Sidewalk Costs" means the Capital Cost of the Town Hall Square Improvement Project that is attributed to the design, installation, and construction of the sidewalks and driveways.

"Tax Parcel" means a parcel of property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"Tax Roll" means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

"Town Hall Square Assessment Area" or **"Assessment Area"** means the Benefitted Properties, as more particularly described in Section 3.01 and Appendix A hereof.

"Town Hall Square Improvement Project" means a Local Improvement as defined in the Code and hereby more specifically defined as the design, construction, and installation of the new and replacement sidewalks, curbing, and driveways along the north and south bound lanes of South County Road north and south bound lanes between Chilian Avenue and Brazilian Avenue within the Town, as more fully detailed in those certain plans and drawings dated September 2015 entitled "Town Hall Square Streetscape and Infrastructure Improvements-Phase II" on file in the Town Manager's Office.

"Transaction Cost" means the costs, fees and expenses incurred by the Town in connection with the issuance and sale of any series of Obligations, including but not limited to (A) rating agency and other financing fees; (B) the fees and disbursements of bond, disclosure, and underwriter's counsel; (C) the underwriters' discount; (D) the fees and disbursements of the Town's financial advisor; (E) the costs of preparing and printing the Obligations, the preliminary official statement, the final official statement, and all other documentation supporting issuance of the Obligations; (F) the fees payable in respect of any municipal bond insurance policy, paying agent, and trustee fees; (G) administrative, development, credit review, and all other fees associated with any pooled commercial paper or similar interim financing program; and (H) any other costs of a similar nature incurred in connection with issuance of such Obligations.

"Uniform Assessment Collection Act" means Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

SECTION 1.02. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 1.03. FINDINGS. It is hereby ascertained and declared that the Town Hall Square Improvement Project and related Maintenance will provide a special benefit to the Benefitted Property and that the Project Cost and Maintenance Cost will be fairly and reasonably apportioned among those Benefitted Properties based upon the following legislative determinations:

(A) Pursuant to Article VIII, Section 2(b) of the Florida Constitution, sections 166.021 and 166.041, Florida Statutes, and the Charter of the Town of Palm Beach, the Town

Council has all powers of local self-government to perform municipal functions and to render municipal services except when prohibited by law and such power may be exercised by the enactment of legislation in the form of Town ordinances and resolutions.

(B) The Town Council may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the Town Council may legislate on any subject matter on which the Legislature may act, except those subjects described in (a), (b), (c), and (d) of section 166.021(3), Florida Statutes. The subject matter of paragraphs (a), (b), (c) and (d) of section 166.021(3), Florida Statutes, are not relevant to imposition of Assessments related to the Town Hall Square Improvement Project within the Town.

(C) The Town Council has enacted the Code to provide for the creation of Assessment Areas and authorize the imposition of Assessments to fund the cost of Local Improvements and Related Services that benefit the property located therein.

(D) The Town Council has determined that the existing sidewalks along the north and south bound lanes of South County Road between Chilian Avenue and Brazilian Avenue are in need of replacement and repair. As originally installed, the majority of the existing sidewalks are on Town property, however, a portion of the existing sidewalks and accordingly the new Town Hall Square Improvement Project are located on private property.

(E) The Town Council desires to recover the Project Cost and Maintenance Cost associated with the Town Hall Square Improvement Project that is on private property from the Owners of such Benefitted Property. The Town Council will directly pay for the Project Cost and Maintenance Cost associated with the Town Hall Square Improvement Project that is on Town property and other public property.

(F) The Town Council desires to create the Town Hall Square Assessment Area as an Assessment Area and to fund the Project Cost of the Town Hall Square Improvement Project, which is a Local Improvement as defined in the Code, and the Maintenance Cost of the Maintenance, which is a Related Service as defined in the Code, through Assessments.

(G) The design, construction, and installation of the Town Hall Square Improvement Project will provide a special benefit to all Tax Parcels located within the Town Hall Square Assessment Area by protecting and enhancing the value, use, enjoyment, attractiveness, and viability of such property by establishing improved ingress and egress for pedestrian and vehicles within the Assessment Area which will increase the commercial attractiveness and development or redevelopment potential of all properties, as well and preserve and/or enhance the value of all properties therein.

(H) The Town Council hereby finds and determines that the Assessments to be imposed in accordance with this Initial Assessment Resolution provide an equitable method of funding the Town Hall Square Improvement Project and the Maintenance thereof by fairly and reasonably allocating the cost to specially benefitted property, based upon the amount of Front Footage and Improvement Area, as applicable, attributed to each parcel of property in the manner hereinafter described. It is the Town Council's view that the benefits of the Town Hall Square Improvement Project will be far greater than its costs to the individual property owner.

(I) It is fair and reasonable and proportionate to the special benefit received to apportion the Capital Cost, Project Cost, and Maintenance Cost based upon Front Footage and Improvement Area attributed to each Benefitted Property, as applicable, because the various improvements will be constructed and maintained along the entire length of Town Hall Square within the project area and are thus directly related to the Front Footage and Improvement Area attributed to the Tax Parcel.

(J) The Town Council hereby finds that each Tax Parcel within the proposed Assessment Area will be benefited by the Town's provision of the Town Hall Square Improvement Project and Maintenance thereof in an amount not less than the Assessment imposed against such property, computed in the manner set forth in this Resolution.

ARTICLE II

NOTICE AND PUBLIC HEARING

SECTION 2.01. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 9:30 a.m. on September 13, 2016, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider: (A) creation of the Town Hall Square Assessment Area; (B) imposition of the Improvement Assessments and Maintenance Assessments, and (C) collection of the Improvement Assessments and Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 2.02. NOTICE BY PUBLICATION. Upon completion of the Assessment Roll, the Town Manager shall direct the publication of a notice of the public hearing authorized by Section 2.01 hereof in the manner and the time provided in Section 90-64 of the Code. Such notice shall be in substantially the form attached hereto as Appendix B.

SECTION 2.03. NOTICE BY MAIL.

(A) Upon completion of the Improvement Assessment Roll and the Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sec. 90-65 of the Code, provide first class mailed notice of the public hearing authorized by Section 2.01 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix C.

(B) In accordance with Chapter 92-264, Laws of Florida, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 2.03 also fulfills the requirements of paragraph (A) of this Section 2.03, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

ARTICLE III

TOWN HALL SQUARE ASSESSMENT AREA AND UNITS

SECTION 3.01. DESCRIPTION OF PROPOSED ASSESSMENT AREA.

(A) In accordance with Section 90-46 of the Code, the Town Council proposes to create the Town Hall Square Assessment Area encompassing all the area of the Town more particularly described in Appendix A attached hereto, which includes the Benefitted Properties.

(B) The Assessment Area is proposed to provide beautification and enhance safety and access to property, as well and preserve and/or enhance the value of all property therein through the provision of the Town Hall Square Improvement Project and Maintenance thereof.

SECTION 3.02. ASSIGNMENT OF ASSESSMENT UNITS. To reflect the relative amount of special benefit to be derived from the design, acquisition, construction, and installation of the Town Hall Square Improvement Project, the amount of Front Footage and Improvement Area attributable to each Tax Parcel within the Town Hall Square Assessment Area shall be determined in the manner set forth in this Section 3.02.

(A) The Project Cost of the Town Hall Square Improvement Project is divided between the Sidewalk Costs and the Caulking Costs. The Sidewalk Costs shall be apportioned among Benefitted Properties based upon the relative amount of Improvement Area assigned to each Tax Parcel of Benefitted Property. The Caulking Costs shall be apportioned among Benefitted Properties based upon the relative amount of Front Footage assigned to each Tax Parcel of Benefitted Property.

(B) All Benefitted Property in the Assessment Area shall be assigned Front Footage determined by Aviron & Associates, Inc.'s measurement of the amount of lineal front feet the Tax Parcel has along the new sidewalk portion of the Town Hall Square Improvement Project that will be sealed with caulk to an existing abutting Building. This assignment of Front Footage to each Tax Parcel is based upon the Town's best available information, which may differ from information available to the property owner.

(C) All Benefitted Property in the Assessment Area shall be assigned Improvement Area determined by Aviron & Associates, Inc.'s measurement of the amount of square feet of the Town Hall Square Improvement Project that will be constructed on each Tax Parcel. This assignment of Improvement Area to each Tax Parcel is based upon the Town's best available information, which may differ from information available to the property owner.

ARTICLE IV

IMPROVEMENT ASSESSMENTS

SECTION 4.01. ESTIMATED CAPITAL COST.

(A) The total estimated Capital Cost of the Town Hall Square Improvement Project is $366,302.00. The Capital Cost is broken down between the Sidewalk Cost and Caulking Cost as follows:

(1) The total estimated Capital Cost allocated to the Sidewalk Cost is $359,874.25.

(2) The total estimated Capital Cost allocated to the Caulking Cost is $6,426.92.

(B) The total Project Cost of the Town Hall Square Improvement Project will be funded through the imposition of Improvement Assessments against property located in the Town Hall Square Assessment Area.

(C) The Town shall pay the Prepayment Amount calculated in accordance with Section 4.03 hereof for all Benefitted Property owned by the Town and other public property.

SECTION 4.02. IMPOSITION OF IMPROVEMENT ASSESSMENTS. The Improvement Assessments shall be imposed against all Tax Parcels located within the Town Hall Square Assessment Area for each Fiscal Year in which the Obligations remain outstanding, the amount of which shall be computed in accordance with this Article IV. When imposed, the Improvement Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in the Assessment Area pursuant to Section 90-50 of the Code.

SECTION 4.03. PREPAYMENT AMOUNT.

(A) Upon adoption of the Final Assessment Resolution, a Prepayment Amount for each Tax Parcel located within the Town Hall Square Assessment Area shall be computed by: (1) dividing the number of Front Feet attributable to such Tax Parcel by the total amount of Front Footage attributable to all Tax Parcels within the Town Hall Square Assessment Area, and multiplying the result by the Caulking Cost, (2) dividing the amount of Improvement Area attributable to such Tax Parcel by the total amount of Improvement Area attributable to all Tax Parcels within the Town Hall Square Assessment Area, and multiplying the result by the Sidewalk Cost, and then (3) adding the amounts determined in (1) and (2).

(B) Following adoption of the Final Assessment Resolution, the Town Manager shall provide by first class mail a notice to the owner of each Tax Parcel subject to the Improvement Assessment of the owner's option to prepay all future annual Improvement Assessments. On or prior to the date specified in such notice, the owner of each Tax Parcel subject to the Improvement Assessment shall be entitled to prepay all future annual Improvement Assessments by paying the Prepayment Amount.

(C) The amount of all prepayments made pursuant to this Section 4.03 shall be final. The Town shall not be required to refund any portion of a prepayment if (1) the actual Capital Cost or Project Cost of the Town Hall Square Improvement Project is less than the estimated Capital Cost or Project Cost upon which the Prepayment Amount was computed, or (2) annual Improvement Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

SECTION 4.04. COMPUTATION OF IMPROVEMENT ASSESSMENTS. Commencing with the tax bill to be mailed in November 2016, the Improvement Assessments will be imposed for each Fiscal Year in which Obligations remain outstanding and collected on the ad valorem tax bill in the manner authorized by the Uniform Assessment Collection Act. The annual Improvement Assessment shall be computed for each Tax Parcel that has not prepaid in accordance with Section 4.03 hereof in the manner set forth in this Section 4.04.

(A) DEBT SERVICE AMOUNT. A "Debt Service Amount" shall be computed for each Fiscal Year as the amount which is payable by the Tax Parcels within the Assessment Area in respect of the Obligations in accordance with a debt service schedule prepared with principal installments equal to those established in the Funding Agreement and allocated to the Tax Parcels in the Assessment Area; provided, however, that the "Debt Service Amount" for any Fiscal Year shall not exceed the principal amount of Obligations then outstanding plus interest thereon.

(B) PREPAYMENT MODIFICATION FACTOR. A "Prepayment Modification Factor" shall be computed for each Fiscal Year by dividing (1) the amount computed by subtracting (a) the sum of the Prepayment Amounts, as of the date on which the Obligations are issued by the Town, for all Tax Parcels as to which prepayment has been made, from (b) the total principal amount of Obligations initially issued by the Town and allocated to the Tax Parcels within the Assessment Area, by (2) the total principal amount of Obligations initially issued by the Town and allocated to the Tax Parcels within the Assessment Area.

(C) MODIFIED DEBT SERVICE AMOUNT. A "Modified Debt Service Amount" shall be computed for each Fiscal Year by multiplying (1) the Debt Service Amount by (2) the Prepayment Modification Factor.

(D) <u>ANNUAL DEBT SERVICE FACTOR.</u> An "Annual Debt Service Factor" shall be computed for each Fiscal Year by dividing (1) the Modified Debt Service Amount by (2) the aggregate Prepayment Amount.

(E) <u>ANNUAL DEBT SERVICE COMPONENT.</u> The "Annual Debt Service Component" shall be computed for each Fiscal Year for each Tax Parcel by multiplying (1) the Prepayment Amount for such Tax Parcel by (2) the Annual Debt Service Factor.

(F) <u>IMPROVEMENT ASSESSMENT COLLECTION COST COMPONENT.</u> The Improvement Assessment Collection Cost Component shall be computed each Fiscal Year for each Tax Parcel by (1) dividing (a) the Prepayment Amount for such Tax Parcel by (b) the sum of the aggregate Prepayment Amounts, and (2) multiplying the result by the Improvement Assessment Collection Cost.

(G) <u>IMPROVEMENT ASSESSMENT STATUTORY DISCOUNT AMOUNT.</u> The Improvement Assessment Statutory Discount Amount shall be computed for each Tax Parcel as the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments, such amount to be calculated by deducting (1) the sum of (a) the Annual Debt Service Component and (b) the Improvement Assessment Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Annual Debt Service Component and (ii) the Improvement Assessment Collection Cost Component, by (b) the factor of 0.96.

(H) <u>IMPROVEMENT ASSESSMENT.</u> The annual Improvement Assessment for each Tax Parcel shall be computed as the sum of the Annual Debt Service Component, the Improvement Assessment Collection Cost Component and the Improvement Assessment Statutory Discount Amount, as set forth in the preliminary Improvement Assessment Roll.

SECTION 4.05. ADDITIONAL PREPAYMENT OPTION.

(A) Following the date specified in the notice provided pursuant to Section 4.03(B) hereof, or such later date as the Town Council may allow in its sole discretion, the owner of each Tax Parcel subject to the Improvement Assessment shall be entitled to prepay all future unpaid annual Improvement Assessments by paying an amount equal to the sum of (1) the original Prepayment Amount for such Tax Parcel, and (2) interest on the Prepayment Amount, computed at a rate one full percentage point in excess of the rate on the Obligations, from the most recent date to which interest on the Obligations has been paid to the next date following such prepayment on which the Obligations can be redeemed after providing all notices required to redeem all or any portion of the Obligations.

(B) During any period commencing on the date the annual Improvement Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the Town may reduce the amount required to prepay the future unpaid annual Improvement Assessments for the Tax Parcel by the amount of the Improvement Assessment that has been certified for collection with respect to such Tax Parcel.

(C) The amount of all prepayments made pursuant to this Section 4.05 shall be final. The Town shall not be required to refund any portion of a prepayment if (1) the actual Capital Cost or Project Cost of the Town Hall Square Improvement Project is less than the estimated Capital Cost or Project Cost upon which the Prepayment Amount was computed, or (2) annual Improvement Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

SECTION 4.06. MANDATORY PREPAYMENT.

(A) If at any time a tax certificate has been issued and remains outstanding in respect of any Tax Parcel subject to the Improvement Assessment, the owner shall prepay all future unpaid annual Improvement Assessments for such Tax Parcel if the Town Council, at its sole option, elects to accelerate the Improvement Assessment. The amount required to prepay the future unpaid annual Improvement Assessments will be equal to the sum of (1) the Prepayment Amount for such Tax Parcel, and (2) interest on the Prepayment Amount, computed at the rate utilized to compute the Debt Service Amount in Section 4.04(A) hereof, from the most recent date to which interest on the Obligations has been paid to the next date on which the Town can redeem Obligations.

(B) During any period commencing on the date the annual Improvement Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the Town may reduce the amount required to prepay the future unpaid annual Improvement Assessments for the Tax Parcel by the amount of the Improvement Assessment that has been certified for collection with respect to such Tax Parcel.

(C) The amount of all prepayments made pursuant to this Section 4.06 shall be final. The Town shall not be required to refund any portion of a prepayment if (1) the Capital Cost or Project Cost of the Town Hall Square Improvement Project is less than the estimated Capital Cost or Project Cost upon which the Prepayment Amount was computed, or (2) annual Improvement Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

SECTION 4.07. REALLOCATION. If an owner intends to subdivide a Tax Parcel, the Prepayment Amount for such Tax Parcel may be reallocated pro rata among the new Tax Parcels upon (1) application of the owner or the Town and (2) assignment of a distinct ad valorem property tax identification number to each new Tax Parcel by the Property Appraiser.

SECTION 4.08. IMPROVEMENT ASSESSMENT ROLL. The Town Manager is hereby directed to prepare a final estimate of the Capital Cost and Project Cost for the Town Hall Square Improvement Project and to prepare the preliminary Improvement Assessment Roll in the manner provided in Section 90-83 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Town Hall Square Assessment Area as reflected on the Tax Roll in conformity with Article IV hereof. The estimate of Capital Cost, Project Cost and the Improvement Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The preliminary Improvement Assessment Roll is attached hereto as Appendix D and incorporated herein by reference.

SECTION 4.09. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds from the Improvement Assessments received during each Fiscal Year shall be applied by the Town for payment of the Improvement Assessment Collection Costs, payment of any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the Obligations, and payment of principal due on the Obligations. Any remaining proceeds will then be used for prepayment of the Obligations or payment of future debt service.

ARTICLE V

MAINTENANCE ASSESSMENTS

SECTION 5.01. ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Town Hall Square Improvement Project is $7,301.00 for the Maintenance Period.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Town Hall Square Assessment Area.

SECTION 5.02. IMPOSITION OF MAINTENANCE ASSESSMENTS. The Maintenance Assessments shall be imposed against all property located within the Town Hall Square Assessment Area for each Fiscal Year and shall be computed in accordance with this Article V. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Town Hall Square Assessment Area pursuant to Sec. 90-50 of the Code.

SECTION 5.03. PREPAYMENT OPTION.

(A) Upon adoption of the Final Assessment Resolution, a Prepayment Amount for each Tax Parcel located within the Town Hall Square Assessment Area shall be computed by dividing the amount of Improvement Area attributable to such Tax Parcel by the total amount of Improvement Area attributable to all Tax Parcels within the Town Hall Square Assessment Area, and multiplying the result by the Maintenance Cost.

(B) Following adoption of the Final Assessment Resolution, the Town Manager shall provide by first class mail a notice to the owner of each Tax Parcel subject to the Maintenance Assessment of the owner's option to prepay the future annual Maintenance Assessments for the Maintenance Period. On or prior to the date specified in such notice, the owner of each Tax

Parcel subject to the Maintenance Assessment shall be entitled to prepay the future annual Maintenance Assessments for the Maintenance Period by paying the Prepayment Amount.

(C) The amount of all prepayments made pursuant to this Section 5.03 shall be final. The Town shall not be required to refund any portion of a prepayment if (1) the actual Maintenance Cost for the Town Hall Square Improvement Project is less than the estimated Maintenance Cost upon which the Prepayment Amount was computed, or (2) annual Maintenance Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

SECTION 5.04. COMPUTATION OF MAINTENANCE ASSESSMENTS. Commencing with the tax bill to be mailed in November 2016, the Maintenance Assessments will be imposed for each Fiscal Year during the Maintenance Period and collected on the ad valorem tax bill in the manner authorized by the Uniform Assessment Collection Act. The annual Maintenance Assessment shall be computed for each Tax Parcel that has not prepaid in accordance with Section 5.03 hereof in the manner set forth in this Section 5.04.

(A) ANNUAL MAINTENANCE COMPONENT. The "Annual Maintenance Component" shall be calculated for each Tax Parcel by dividing the amount of Improvement Area attributable to such Tax Parcel by the total amount of Improvement Area attributable to all Tax Parcels within the Town Hall Square Assessment Area, and multiplying the result by 1/5th of the Maintenance Cost.

(B) MAINTENANCE ASSESSMENT COLLECTION COST COMPONENT. The Maintenance Assessment Collection Cost Component shall be computed each Fiscal Year for each Tax Parcel by (1) dividing (a) the Annual Maintenance Component for such Tax Parcel by

(b) 1/5th of the Maintenance Cost, and (2) multiplying the result by the Maintenance Assessment Collection Cost.

(C) MAINTENANCE ASSESSMENT STATUTORY DISCOUNT AMOUNT. The Maintenance Assessment Statutory Discount Amount shall be computed for each Tax Parcel as the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments, such amount to be calculated by deducting (1) the sum of (a) the Annual Maintenance Component and (b) the Maintenance Assessment Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Annual Maintenance Component and (ii) the Maintenance Assessment Collection Cost Component, by (b) the factor of 0.96.

(D) MAINTENANCE ASSESSMENT. The annual Maintenance Assessment for each Tax Parcel shall be computed as the sum of (1) the Annual Maintenance Component, (2) the Maintenance Assessment Collection Cost Component, and (3) the Maintenance Assessment Statutory Discount Amount, as set forth in the preliminary Assessment Roll.

SECTION 5.05. MAINTENANCE ASSESSMENT ROLL. The Town Manager is hereby directed to prepare a final estimate of the Maintenance Cost for the Town Hall Square Improvement Project and to prepare the preliminary Maintenance Assessment Roll in the manner provided in Sec. 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among the parcels of real property within Town Hall Square Assessment Area as reflected on the Tax Roll in conformity with Article V hereof. The estimate of Maintenance Cost and the Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The preliminary Maintenance Roll is attached hereto as Appendix D and incorporated herein by reference.

ARTICLE VI

GENERAL PROVISIONS

SECTION 6.01. METHOD OF COLLECTION. Commencing with the tax bill to be mailed in November 2016, the Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 6.02. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 6.03. EVIDENCE OF PAYMENT. Prepayment in full of the Assessment imposed against any Tax Parcel shall operate as a release of the Assessment lien upon such Tax Parcel. Upon request, the Town Manager may issue a written confirmation to evidence such payment; provided however, that the issuance of written confirmation shall not be required to release the Assessment lien. The Town may impose an administrative fee to defray the cost of providing written confirmation pursuant to this Section 5.03.

SECTION 6.04. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Initial Assessment Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Town Hall Square Improvement Project, following as nearly as may be practicable, the provisions of the

Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 6.05. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 12th day of July, 2016.

Gail L. Coniglio, Mayor	Michael J. Pucillo, Town Council President
	Richard M. Kleid, Council President Pro Tem
	Bobbie Lindsay, Town Council Member
ATTEST:	Danielle H. Moore, Town Council Member
Susan A. Owens, MMC, Town Clerk	Margaret A. Zeidman, Town Council Member

APPENDIX A

DESCRIPTION OF THE TOWN HALL SQUARE ASSESSMENT AREA

APPENDIX A

DESCRIPTION OF THE
TOWN HALL SQUARE ASSESSMENT AREA

SKETCH & DESCRIPTION

EXHIBIT E

TOWN HALL SQUARE HISTORIC DISTRICT

ASSESSMENT AREA

LYING WITHIN SECTION 23, TOWNSHIP 43 SOUTH, RANGE 43 EAST

TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA

LEGAL DESCRIPTION:

A portion of Section 23, Township 43 South, Range 43 East, lying within the Town of Palm Beach, Palm Beach County, Florida, described as follows:

Bounded on the north by the north line of Lot 32, Block G, REVISED MAP OF ROYAL PARK ADDITION TO PALM BEACH, according to the Plat thereof, as recorded in Plat Book 4, Page 1, of the Public Records of Palm Beach County, Florida; bounded on the east by the west right-of-way of south bound South County Road; bounded on the south by the south line of Lot 5, Block G of said plat; bounded on the west by the west line of Lots 4 and 5, Block G of said Plat; together with the north line of Lot 4, Block G of said Plat; together with bounded on the west by the west line of the east 129.2 feet of Lots 1 thru 3, Block G of said Plat; together with the south line of Lot 28, Block G of said Plat; together with bounded on the west by the west line of Lots 28 thru 32, Block G of said Plat.

TOGETHER WITH:

A portion of Section 23, Township 43 South, Range 43 East, lying within the Town of Palm Beach, Palm Beach County, Florida, described as follows:

Bounded on the north by the north line of Lot 11, Block 7, of said Plat; bounded on the east by the west right-of-way line of south bound South County Road; bounded on the south by the south line of Lots 20 thru 23, Block 7, of said Plat; bounded on the west by the west line of the east 8.7 feet of Lot 23, Block 7, of said Plat; together with the north line of Lots 21 thru 23, Block 7, of said Plat; together with bounded on the west by the west line of Lots 11 thru 16, Block 7, of said Plat

LESS AND EXCEPT: (PCN: 50-43-43-23-05-007-0181)

The west 82.33 feet of Lots 18, 19 and 20, Block 7, ROYAL PALM PARK ADDITION, according to the Plat thereof, on file in the office of the Clerk Of The Circuit Court in and for Palm Beach County, Florida, recorded in Plat Book 4, Page 1, LESS AND EXCEPT the south 30.50 feet of the east 2.83 feet thereof.

TOGETHER WITH:

A portion of Section 23, Township 43 South, Range 43 East, lying within the Town of Palm Beach, Palm Beach County, Florida, described as follows:

Bounded on the north by the north line of Lot 29, Block H, of said Plat; bounded on the east by the east line of Lots 29 thru 40, Block H, of said Plat; bounded on the south by the south line of Lot 40, Block H, of said Plat; bounded on the west by the east right-of-way line of north bound South County Road.

REVISIONS		
REVISED	W.R.E.	12/07/2015

AVIROM & ASSOCIATES, INC.
SURVEYING & MAPPING
BOCA RATON, FLORIDA 33432

JOB #:	9660-4
SCALE:	–
DATE:	11/19/2015
BY:	W.R.E.
CHECKED:	M.D.A.
F.B. –	PG. –
SHEET	1 OF 4

SKETCH & DESCRIPTION

EXHIBIT E

TOWN HALL SQUARE HISTORIC DISTRICT

ASSESSMENT AREA

LYING WITHIN SECTION 23, TOWNSHIP 43 SOUTH, RANGE 43 EAST

TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA

LEGAL DESCRIPTION: (Continued)

TOGETHER WITH:

A portion of Section 23, Township 43 South, Range 43 East, lying within the Town of Palm Beach, Palm Beach County, Florida, described as follows:

Bounded on the north by the north line of Lots 1 and 52, Block 8, of said Plat; bounded on the east by the east line of the west 25 feet of Lot 52, Block 8, of said Plat; together with the south line of the north 100 feet of Lot 52, Block 8, of said Plat; together with bounded on the east by the east line of Lots 5 thru 10, Block 8, of said Plat, bounded on the south by the south line of Lot 10, Block 8, of said Plat; bounded on the west by the east right-of-way line of north bound South County Road.

TOGETHER WITH:

A portion of Section 23, Township 43 South, Range 43 East, lying within the Town of Palm Beach, Palm Beach County, Florida, described as follows:

Bounded on the north by the south right-of-way line of Brazilian Avenue; bounded on the east by the west right-of-way line of north bound South County Road; bounded on the south by the north right-of-way line of Chilian Avenue; bounded on the west by the east right-of-way of south bound South County Road.

Said lands including, but is not limited to, properties identified by the following parcel control numbers (PCN):

50-43-43-23-05-027-0320; 50-43-43-23-05-027-0300; 50-43-43-23-05-027-0280;
50-43-43-23-05-027-0011; 50-43-43-23-05-007-0110; 50-43-43-23-05-007-0182;
50-43-43-23-05-020-0040; 50-43-43-23-05-020-0030; 50-43-43-23-05-028-0290;
50-43-43-23-05-028-0331; 50-43-43-23-05-028-0351; 50-43-43-23-05-008-0010;
50-43-43-23-05-008-0050; 50-43-43-23-05-008-0060; 50-43-43-23-05-008-0080.

REVISIONS		
REVISED	M.L.	12/08/2015

AVIROM & ASSOCIATES, INC.

SURVEYING & MAPPING

BOCA RATON, FLORIDA

www.AVIROMSURVEY.com

JOB #:	9660-4
SCALE:	
DATE:	11/19/2015
BY:	W.R.E.
CHECKED:	M.D.A.
F.B. -	PG. -
SHEET	2 OF 4

SKETCH & DESCRIPTION

EXHIBIT E

TOWN HALL SQUARE HISTORIC DISTRICT

ASSESSMENT AREA

LYING WITHIN SECTION 23, TOWNSHIP 43 SOUTH, RANGE 43 EAST

TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA

SURVEYOR'S NOTES:

1. Reproductions of this Sketch are not valid without the signature and the original raised seal of a Florida licensed surveyor and mapper.
2. No Title Opinion or Abstract to the subject property has been provided. It is possible that there are Deeds, Easements, or other instruments (recorded or unrecorded) which may affect the subject property. No search of the Public Records has been made by the Surveyor.
3. The land description shown hereon was prepared by the Surveyor.
4. Data shown hereon was compiled from Instrument(s) of record and does not constitute a boundary survey.
5. Parcel Control Numbers shown hereon were obtained from the Palm Beach County Property Appraiser's website.
6. Abbreviation Legend: F.B. = Field Book; L.B. = Licensed Business; P = Per Record Plat; P.B. = Plat Book; PCN = Parcel Control Number; PG. = Page; P.L.S. = Professional Land Surveyor.

CERTIFICATION:

I HEREBY CERTIFY that the attached Sketch and Description of the hereon described property is true and correct to the best of my knowledge and belief as prepared under my direction. I FURTHER CERTIFY that this Sketch and Description meets the Standards of Practice set forth in Chapter 5J-17.050 through 5J-17.052, Florida Administrative Code, pursuant to Section 472.027, Florida Statutes.

Date: 12/1/15

MICHAEL D. AVIROM, P.L.S.
Florida Registration No. 3268
AVIROM & ASSOCIATES, INC.
L.B. No. 3300

REVISIONS		
REVISED	W.R.E.	12/01/2015

AVIROM & ASSOCIATES, INC.
SURVEYING & MAPPING
50 S.W. 2ND AVENUE, SUITE 102
BOCA RATON, FLORIDA 33432
TEL. (561) 392-2594 FAX (561) 394-7125
www.AVIROM-SURVEY.com

JOB #	9080-4
SCALE:	-
DATE:	11/19/2015
BY:	W.R.E.
CHECKED:	M.D.A.
F.B. -	PG. -
SHEET	3 OF 4

EXHIBIT E

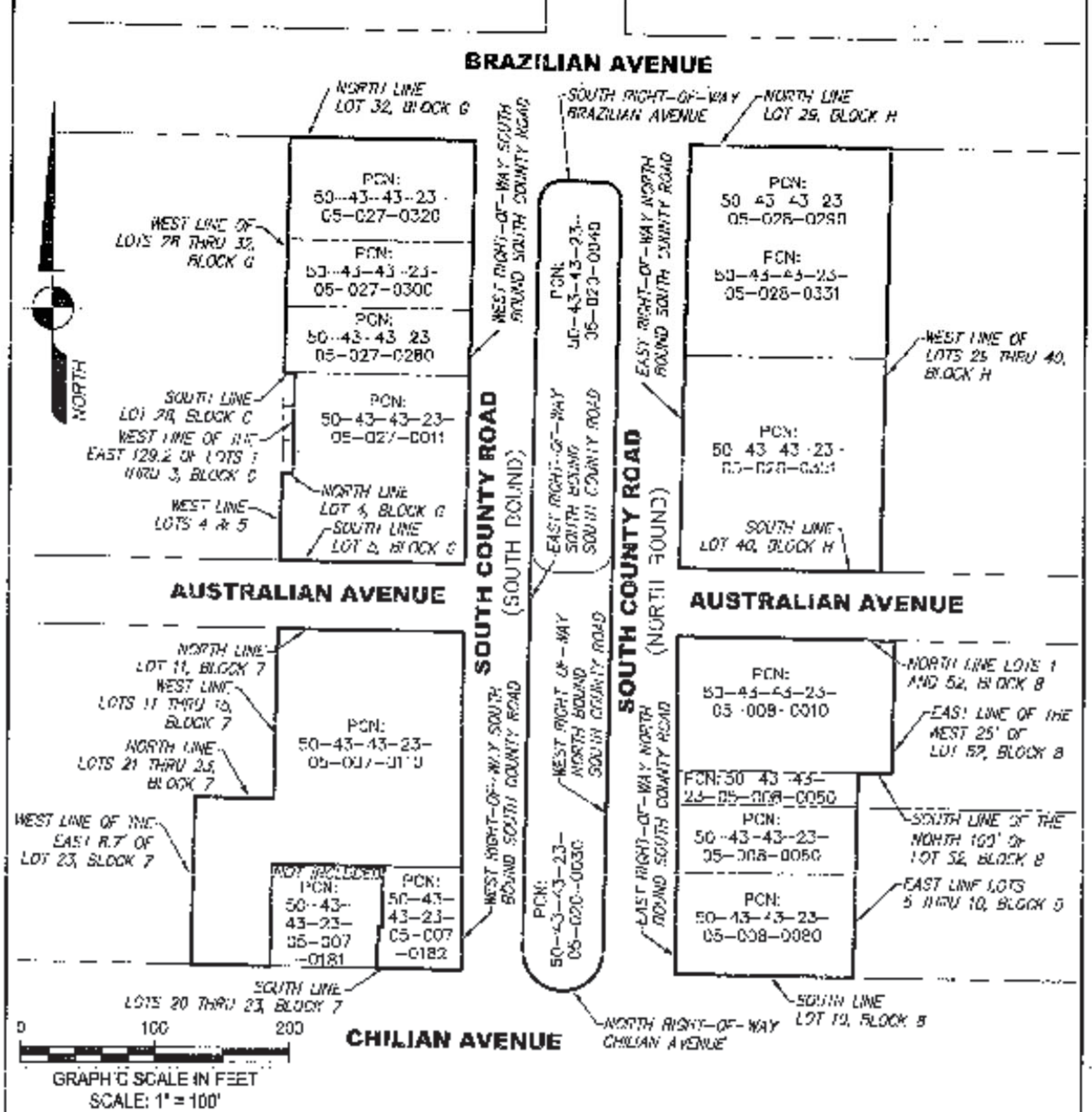
SKETCH & DESCRIPTION

TOWN HALL SQUARE HISTORIC DISTRICT

ASSESSMENT AREA

LYING WITHIN SECTION 23, TOWNSHIP 43 SOUTH, RANGE 43 EAST

TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA



REVISIONS

REVISED	W.R.E.	12/01/2015

AVIROM & ASSOCIATES, INC.
SURVEYING & MAPPING
50 S.W. 2ND AVENUE, SUITE 102
BOCA RATON, FLORIDA 33432
TEL. (561) 392-2594, FAX (561) 394-7125
www.AVIROM-SURVEY.com

JOB #:	9660-4
SCALE:	1" = 100'
DATE:	11/18/2015
BY:	W.R.E.
CHECKED:	M.D.A.
F.B. -	PG. -
SHEET	4 OF 4

APPENDIX B

FORM OF NOTICE TO BE PUBLISHED

APPENDIX B

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 23, 2016

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE TOWN HALL SQUARE ASSESSMENT AREA TO PROVIDE FOR THE TOWN HALL SQUARE IMPROVEMENT PROJECT AND OTHER RELATED SERVICES

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider imposing non-ad valorem special assessments for the provision of the design, construction, installation and maintenance of the Town Hall Square Improvement Project within the boundaries of the Town Hall Square Assessment Area for the Fiscal Year beginning October 1, 2016 and future fiscal years. The Town Hall Square Improvement Project consists of the replacement and installation of all sidewalks, curbing, driveways, and related caulking at juncture where the sidewalks abut an existing structure along the north and south bound lanes of South County Road between Chilian Avenue and Brazilian Avenue.

The hearing will be held at 9:30 a.m. on September 13, 2016, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Town Hall Square Assessment Area and the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410, at least two (2) days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at (800) 955-8770.

The assessment for each parcel of property will be based in part on the amount of improvement square footage that is attributed to the Tax Parcel and in part on the number of lineal front feet where the Town Hall Square Improvement Project abuts an existing structure on the Tax Parcel. A more specific description of the improvements, planned maintenance, and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 12, 2016. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. ____), and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2016, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the assessments in five (5) annual installments, the first of which will be included on the ad valorem tax bill to be mailed in November 2016.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA

[INSERT MAP]

TOWN COUNCIL OF THE
TOWN OF PALM BEACH, FLORIDA

APPENDIX C

FORM OF NOTICE TO BE MAILED

APPENDIX C

FORM OF NOTICE TO BE MAILED

Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL

TOWN OF PALM BEACH, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS
NOTICE DATE: AUGUST 23, 2016

Owner Name
Address *Tax Parcel #:*
City, State Zip *Legal Description:*

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is hereby given that an annual assessment for the design, construction, installation, and maintenance of the Town Hall Square Improvement Project using the tax bill collection method may be levied on your property contained within the Town Hall Square Assessment Area for the fiscal year October 1, 2016 - September 30, 2017 and future fiscal years. The Town Hall Square Improvement Project consists of the replacement and installation of all sidewalks, curbing, driveways, and related caulking at juncture where the sidewalks abut an existing structure along the north and south bound lanes of South County Road between Chilian Avenue and Brazilian Avenue. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Town Hall Square Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total assessment revenue related to the Improvement Assessment to be collected within the Town Hall Square Assessment Area is estimated to be $__________. The annual assessment revenue related to the Maintenance Assessment to be collected within the Town Hall Square Assessment Area is estimated to be $_________. The annual assessment will include your fair share of the principal, interest, administration, project and maintenance costs related to the Town Hall Square Improvement Project and amounts related to collection of assessments.

The assessment for your property will be based in part on the amount of improvement square footage that is attributed to the Tax Parcel and in part on the number of lineal front feet where the Town Hall Square Improvement Project abuts an existing structure on the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 12, 2016. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. ____), and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total Improvement Area assigned to the above parcel is __________.

The total Front Feet assigned to the above parcel is ___________.

The annual Improvement Assessment for the above parcel is $______________ for the fiscal year commencing on October 1, 2016 and future fiscal years.

The annual Maintenance Assessment for the above parcel is $______________ for the fiscal year commencing on October 1, 2016 and future fiscal years.

A public hearing will be held at 9:30 a.m. on September 13, 2016, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Town Hall Square Improvement Project and the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410, at least two (2) days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at (800) 955-8770.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2016. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town has elected to finance this project with an internal loan. This will permit the cost attributable to your property to be amortized and collected as an Assessment over a period of five (5) years. Additionally, you may choose to prepay your Improvement Assessment in full and avoid the additional administration and collection costs and you may choose to prepay your Maintenance Assessment for the next five years and avoid the additional administration and collection costs. Please do not send payment now. If the assessments are imposed, you will receive a separate notice of the date and place of payment.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

APPENDIX D

ASSESSMENT ROLL

APPENDIX D

ASSESSMENT ROLL

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Palm Beach Sidewalk Historic District
Fiscal Year 2017

Property	Assessment #	Service Address	Balance Due
50-43-43-23-05-008-0060	pbshd-0002	361 S COUNTY RD	1,134.73
50-43-43-23-05-007-0182	pbshd-0003	356 S COUNTY RD	63.04
50-43-43-23-05-027-0280	pbshd-0004	336 S COUNTY RD	68.31
50-43-43-23-05-027-0300	pbshd-0005	332 S COUNTY RD	24.47
50-43-43-23-05-027-0320	pbshd-0006	214 BRAZILIAN AVE	233.71
50-43-43-23-05-028-0290	pbshd-0007	331 S COUNTY RD	895.72
50-43-43-23-05-028-0331	pbshd-0008	335 S COUNTY RD	421.06
50-43-43-23-05-007-0110	pbshd-0011	350 S COUNTY RD	664.29
50-43-43-23-05-008-0050	pbshd-0013	359 S COUNTY RD	75.78
50-43-43-23-05-008-0080	pbshd-0014	365 S COUNTY RD	1,675.17
			$5,256.28

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 12, 2016

TO: Mayor and Town Council

VIA: Thomas G. Bradford, Town Manager

FROM: H. Paul Brazil, P.E., Director of Public Works

RE: Non-Ad Valorem Assessment Rates for Commercial Solid Waste Collection - Adoption of Assessment Roll and Service Assessments for FY2017
Resolution No. 102-2016

DATE: June 28, 2016

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 102-2016, which is the Preliminary Assessment Resolution for the proposed Non-Ad Valorem Service Assessments for the Commercial Solid Waste Collection rates in FY17.

GENERAL INFORMATION

The Non-Ad Valorem Assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY17 proposed service assessments for the collection of commercial solid waste that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 102-2016, you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed service assessment and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice and by letter from the Town issued in late August of this year.

The Commercial Solid Waste Collection for FY17 Non-Ad Valorem Assessment uses a rate analysis methodology by the Town using the Palm Beach County Solid Waste Authority's reporting and is calculated as follows.

Cost Description	Amount
Service for 5-day customers	$ 354,289
Service for 7-day customers	$ 114,343
Service for apartments	$ 106,866
Total Direct Cost for Commercial Solid Waste Collection	$ 575,519
Disposal Cost ($42/ton collected)	$ 319,106
Total Net Cost	$ 894,625

To employ a defendable assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the services or costs related to the services, we again used the methodology developed in 2003 which was previously found by the Town Council to provide benefits from the services that were/are in proportion to the assessments to be allocated to each benefitted property and that the apportionment of the special benefits to each benefitted property is fair and reasonable.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is one (1) percent of the value of the assessments. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a four (4) percent discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. Lastly, an allowance for uncollectible customers is included at one (1) percent. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $106 in order to net the $100 needed.

The additional six (6) percent is attributable as follows:

- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Uncollectible allowance – 1%
- Total – 6%

The Town's proposed FY16 net assessment of $ 894,625 is derived by reducing the required gross total assessment of $ 951,728 by these factors.

Resolution No. 102-2016 formally initiates the process to implement the intended assessments for FY17. The resolution describes the property to be assessed, the services to be provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on a date in September yet to be determined.

Resolution No. 102-2016 is attached hereto. The FY17 Preliminary Assessment Roll and estimated assessments for this service are indicated in Appendix C of Resolution No. 102-2016. These estimates are subject to change as all items associated with the assessment are finalized for the property owner notice and Final Assessment Resolution to be considered in September. Resolution No. 102-2016 sets rates from which the assessment can be calculated for each property.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time or there is an increase in the cost or method in calculating the assessment.

Non-Ad Valorem Assessment rates for commercial solid waste collection are established as follows, with a comparison to the prior year’s rate:

	FY16	**FY17**
1. Apartments	$ 12.90/Unit/Month	$ 15.30/Unit/Month
2. Low Volume (5 day)	$ 0.031/SF/Year	$ 0.033/SF/Year
3. Medium Volume (5 day)	$ 0.207/SF/Year	$ 0.227/SF/Year
4. High Volume (5 day)	$ 0.905/SF/Year	$ 0.991/SF/Year
5. Low Volume (7 day)	$ 0.038/SF/Year	$ 0.040/SF/Year
6. Medium Volume (7 day)	$ 0.252/SF/Year	$ 0.265/SF/Year
7. High Volume (7 day)	$ 1.100/SF/Year	$ 1.161/SF/Year

FUNDING/FISCAL IMPACT

This is a “zero-sum” initiative, in that revenues are intended to balance/offset the costs. It is anticipated that this action will provide and generate the requisite funding. All direct costs borne by the Town to accomplish this service are paid for by the properties benefitting, as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

This resolution has been reviewed by the Town Attorney for legal form and sufficiency. This resolution was prepared in a format consistent with that developed by the law firm of Nabors, Giblin, and Nickerson, who previously prepared the Town's ordinances that established Chapter 90 of the Town Code pertaining to special assessments.

Attachment

cc: Jane Struder, Director of Finance
Eric B. Brown, P.E., Assistant Director of Public Works
John C. Randolph, Town Attorney
Chester Purves, Services Division Manager

RESOLUTION NO. 102-2016

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE COLLECTION OF COMMERCIAL SOLID WASTE; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE AN UPDATED ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLLS AND REIMPOSITION OF THE SERVICE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution initiates the annual process for updating the Service Assessment Rolls and directing the reimposition of Service Assessments within the Town of Palm Beach for the Fiscal Year beginning October 1, 2016 (hereinafter the "Preliminary Rate Resolution").

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 5. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 13, 2016, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Service Assessments, approval of the Assessment Roll, and collection of the Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Sec. 90-64 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A.

SECTION 7. NOTICE BY MAIL.

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, upon completion of the updated Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sec. 90-65 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll, if required. Such notice shall be in substantially the form attached hereto as Appendix B.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 7 also fulfills the requirements of paragraph (A) of this Section 7, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

SERVICE ASSESSMENTS

SECTION 8. ANNUAL ASSESSMENTS TO FUND COMMERCIAL COLLECTION OF SOLID WASTE.

(A) The Tax Parcels described in the updated Assessment Roll are hereby found to be specially benefited by the collection of solid waste in the amount of the maximum annual Service Assessment set forth in the Assessment Roll. The methodology for computing annual Service Assessments described in the Initial Assessment Resolution is confirmed.

(B) The Service Assessments shall be imposed against all commercial property receiving Town of Palm Beach solid waste collection services located within the Town of Palm

Beach for each Fiscal Year in which Obligations are outstanding in the amount of the maximum annual Service Assessment and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Service Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in the Town of Palm Beach pursuant to Sec. 90-50 of the Code.

Non-Ad Valorem Assessment rates for commercial solid waste collection are established as follows, with a comparison to the prior year's rate:

	FY 2016	**FY 2017**
1. Apartments	$ 12.90/Unit/Month	$ 15.30/Unit/Month
2. Low Volume (5 day)	$ 0.031/SF/Year	$ 0.033/SF/Year
3. Medium Volume (5 day)	$ 0.207/SF/Year	$ 0.227/SF/Year
4. High Volume (5 day)	$ 0.905/SF/Year	$ 0.991/SF/Year
5. Low Volume (7 day)	$ 0.038/SF/Year	$ 0.040/SF/Year
6. Medium Volume (7 day)	$ 0.252/SF/Year	$ 0.265/SF/Year
7. High Volume (7 day)	$ 1.100/SF/Year	$ 1.161/SF/Year

SECTION 9. UPDATED SERVICE ASSESSMENT ROLL. The Town Manager is hereby directed to prepare the updated Service Assessment Roll in the manner provided in Sec. 90-63 of the Code. The Town Manager shall apportion the Service Cost among the designated parcels of real property within the Town of Palm Beach as reflected on the Tax Roll in conformity with the Initial Assessment Resolution. The updated Service Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Service Assessment Roll is attached hereto as Appendix C and incorporated herein by reference.

SECTION 10. APPLICATION OF SERVICE ASSESSMENT PROCEEDS. Proceeds from the Service Assessments received during each Fiscal Year shall be applied by the Town for payment of the Commercial Solid Waste Collection Costs.

SECTION 11. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 12. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 13. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Commercial Solid Waste Collection, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 14. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 12th day of July, 2016.

Gail L. Coniglio, Mayor	Michael J. Pucillo, Town Council President
	Richard M. Kleid, Council President Pro Tem
	Bobbie Lindsay, Town Council Member
ATTEST:	Danielle H. Moore, Town Council Member
Susan A. Owens, MMC, Town Clerk	Margaret A. Zeidman, Town Council Member

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 23, 2016

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE TOWN OF PALM BEACH TO PROVIDE FOR THE COLLECTION OF COMMERCIAL SOLID WASTE AND OTHER RELATED SERVICES

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of service of the Commercial Solid Waste Collection within the boundaries of the Town of Palm Beach for the Fiscal Year beginning October 1, 2016.

The hearing will be held at 5:01 p.m. on September 13, 2016, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

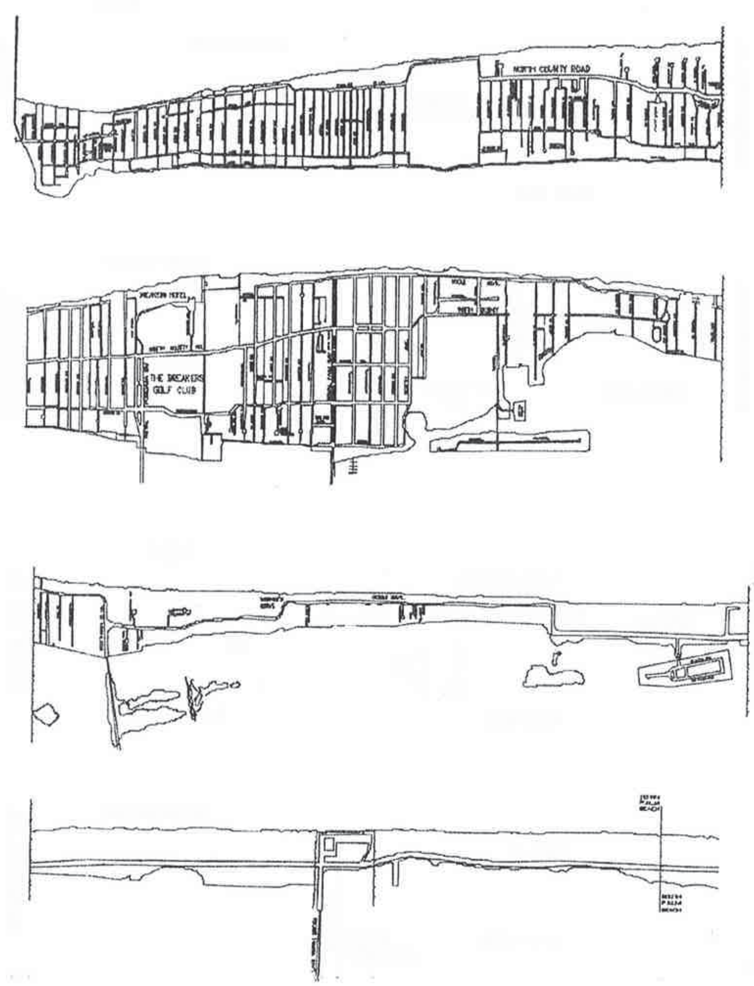
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

The assessment for your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County) and approved by the Town Council of the Town of Palm Beach, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 25-03) and as amended by subsequent official Town modification of assessment criteria for those commercial properties assessed or added to the Commercial Customer Solid Waste Collection Services program since its inception. A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03) adopted by the Town Council on July 8, 2003. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 44-03), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2016, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to impose and collect the service assessments on an annual basis.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL

TOWN OF PALM BEACH, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

NOTICE DATE: AUGUST 23, 2016

Owner Name
Address
City, State Zip

Tax Parcel #: ____________________
Legal Description: ________________
*Sequence #:*_____________________

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for Commercial Customer Solid Waste Collection Services using the tax bill collection method may be levied on your property contained within the Town of Palm Beach for the fiscal year October 1, 2016 - September 30, 2017 and future fiscal years. The use of an annual special assessment to fund Commercial Customer Solid Waste Collection Services benefiting property classified as commercial and receiving Town of Palm Beach solid waste collection services is a fair, efficient and effective means of funding these needed services. The total annual assessment revenue related to the Commercial Customer Solid Waste Collection Services Assessment to be collected within the corporate limits of the Town of Palm Beach is estimated to be $951,728. The annual assessment will include your fair share of the administration, capital, annual operating, depreciation and maintenance costs related to the Commercial Customer Solid Waste Collection Services program of the Town of Palm Beach, and amounts related to collection of assessments.

The assessment for your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County) and approved by the Town Council of the Town of Palm Beach, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 25-03) and as amended by subsequent official Town modification of assessment criteria for those commercial properties assessed or added to the Commercial Customer Solid Waste Collection Services program since its inception. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted the Town Council on July 8, 2003 (Resolution No. 25-03). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No 44-03), the Preliminary Rate Resolution and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Director of Public Works, located at 951 Okeechobee Road, West Palm Beach, Florida.

The Commercial Customer Solid Waste Collection Services assessment for the above referenced property is proposed as follows:

Commercial Designation	SF/Units	Assessment Rate	Balance Due

The maximum annual Commercial Customer Solid Waste Collection Services assessment for the above parcel for the fiscal year commencing on October 1, 2016 and future fiscal years: $___________.

A public hearing will be held at 5:01 p.m. on September 13, 2016, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Commercial Solid Waste Collection and the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-

800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2016. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The service assessments will be levied annually.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

APPENDIX C

ASSESSMENT ROLL

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-10-04-000-005	00350-0001	755 N COUNTY RD	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-10-04-000-005	00350-0001	755 N COUNTY RD	Solid Waste Medium Volume 5 day	35955	$0.227	$8,161.79
50-43-43-10-04-000-005	00350-0001	755 N COUNTY RD	Solid Waste High Volume 7 day	17481	$1.161	$20,295.44
50-43-43-22-00-003-014	00350-0002	240 COCOANUT ROW	Solid Waste Medium Volume 5 day	18938	$0.227	$4,298.93
50-43-43-23-05-016-001	00350-0003	401 S COUNTY RD	Solid Waste Medium Volume 5 day	6750	$0.227	$1,532.25
50-43-43-23-05-016-060	00350-0004	411 S COUNTY RD	Solid Waste Low Volume 5 day	10716	$0.033	$353.63
50-43-43-23-05-016-060	00350-0004	411 S COUNTY RD	Solid Waste Medium Volume 5 day	156	$0.227	$35.41
50-43-43-26-14-000-003	00350-0005	175 WORTH AVE	Solid Waste Medium Volume 5 day	4781	$0.227	$1,085.29
50-43-43-23-05-008-006	00350-0006	361 S COUNTY RD	Solid Waste Apartment	6	$15.300	$1,101.60
50-43-43-23-05-008-006	00350-0006	361 S COUNTY RD	Solid Waste Medium Volume 5 day	4322	$0.227	$981.09
50-43-43-22-00-001-004	00350-0007	150 ROYAL POINCIANA PLZ	Solid Waste Medium Volume 5 day	2772	$0.227	$629.24
50-43-43-22-00-001-005	00350-0008	340 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	130011	$0.265	$34,452.92
50-43-43-22-00-001-005	00350-0008	340 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	18139	$1.161	$21,059.38
50-43-43-22-00-002-001	00350-0009	60 COCOANUT ROW	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-00-002-001	00350-0009	60 COCOANUT ROW	Solid Waste Low Volume 7 day	17540	$0.040	$701.60
50-43-43-22-00-002-001	00350-0009	60 COCOANUT ROW	Solid Waste Medium Volume 7 day	3456	$0.265	$915.84
50-43-43-22-00-002-005	00350-0010	40 COCOANUT ROW	Solid Waste Medium Volume 5 day	19795	$0.227	$4,493.47
50-43-43-22-00-002-008	00350-0011	52 COCOANUT ROW	Solid Waste Low Volume 7 day	98238	$0.040	$3,929.52

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-22-10-000-001	00350-0012	206 PHIPPS PLZ	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-10-000-001	00350-0012	206 PHIPPS PLZ	Solid Waste Medium Volume 5 day	1865	$0.227	$423.36
50-43-43-22-10-000-005	00350-0013	209 PHIPPS PLZ	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-10-000-005	00350-0013	209 PHIPPS PLZ	Solid Waste Medium Volume 5 day	3562	$0.227	$808.57
50-43-43-22-10-000-010	00350-0014	236 PHIPPS PLZ	Solid Waste Apartment	4	$15.300	$734.40
50-43-43-22-10-000-011	00350-0015	270 S COUNTY RD	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-22-10-000-011	00350-0015	270 S COUNTY RD	Solid Waste Medium Volume 5 day	2384	$0.227	$541.17
50-43-43-22-10-000-012	00350-0016	264 S COUNTY RD	Solid Waste Medium Volume 7 day	1142	$0.265	$302.63
50-43-43-22-10-000-012	00350-0016	264 S COUNTY RD	Solid Waste High Volume 7 day	4041	$1.161	$4,691.60
50-43-43-22-19-000-008	00350-0017	244 SUNSET AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-19-000-009	00350-0018	244 SUNSET AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-19-000-010	00350-0019	244 SUNSET AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-19-000-011	00350-0020	244 SUNSET AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-19-000-012	00350-0021	244 SUNSET AVE	Solid Waste Apartment	1	$15.300	$183.60

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-14-10-004-001	00350-0023	190 N COUNTY RD	Solid Waste Medium Volume 5 day	19194	$0.227	$4,357.04
50-43-43-14-10-004-001	00350-0023	190 N COUNTY RD	Solid Waste Low Volume 7 day	9457	$0.040	$378.28
50-43-43-15-03-000-075	00350-0026	251 BRADLEY PL	Solid Waste Apartment	6	$15.300	$1,101.60
50-43-43-15-04-000-015	00350-0027	231 BRADLEY PL	Solid Waste Medium Volume 5 day	5800	$0.227	$1,316.60
50-43-43-15-05-000-001	00350-0028	263 OLEANDER AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-15-05-000-002	00350-0029	259 OLEANDER AVE	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-15-05-000-004	00350-0030	257 OLEANDER AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-15-05-000-006	00350-0031	253 OLEANDER AVE	Solid Waste Apartment	8	$15.300	$1,468.80

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-05-000-016	00350-0034	233 OLEANDER AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-23-05-008-021	00350-0035	141 CHILEAN AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-15-05-000-018	00350-0036	227 OLEANDER AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-026-008	00350-0037	301 S COUNTY RD	Solid Waste Medium Volume 5 day	8464	$0.227	$1,921.33
50-43-43-27-62-000-003	00350-0038	329 WORTH AVE	Solid Waste Medium Volume 5 day	1276	$0.227	$289.65
50-43-43-27-71-001-105	00350-0039	7 VIA MIZNER	Solid Waste Medium Volume 7 day	336	$0.265	$89.04
50-43-43-23-05-014-003	00350-0040	9 VIA PARIGI	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-014-003	00350-0040	9 VIA PARIGI	Solid Waste Medium Volume 5 day	616	$0.227	$139.83
50-43-43-23-05-027-040	00350-0041	234 BRAZILIAN AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-44-14-01-003-109	00350-0042	2275 S OCEAN BLVD	Solid Waste Medium Volume 5 day	978	$0.227	$222.01
50-43-43-23-05-014-024	00350-0043	301 WORTH AVE	Solid Waste Medium Volume 5 day	22047	$0.227	$5,004.67

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-35-00-002-039	00350-0044	1100 S OCEAN BLVD	Solid Waste Apartment	5	$15.300	$918.00
50-43-43-35-00-002-039	00350-0044	1100 S OCEAN BLVD	Solid Waste Low Volume 7 day	19908	$0.040	$796.32
50-43-43-35-00-002-039	00350-0044	1100 S OCEAN BLVD	Solid Waste Medium Volume 7 day	46088	$0.265	$12,213.32
50-43-43-35-00-002-039	00350-0044	1100 S OCEAN BLVD	Solid Waste High Volume 7 day	10512	$1.161	$12,204.43
50-43-43-27-62-000-004	00350-0045	329 WORTH AVE	Solid Waste Medium Volume 5 day	277	$0.227	$62.88
50-43-43-27-62-000-005	00350-0046	329 WORTH AVE	Solid Waste Medium Volume 5 day	573	$0.227	$130.07
50-43-43-27-62-000-006	00350-0047	329 WORTH AVE	Solid Waste Medium Volume 5 day	773	$0.227	$175.47
50-43-43-27-62-000-007	00350-0048	329 WORTH AVE	Solid Waste Medium Volume 5 day	571	$0.227	$129.62
50-43-43-27-71-001-106	00350-0049	8 VIA MIZNER	Solid Waste Medium Volume 7 day	329	$0.265	$87.19
50-43-43-27-71-001-107	00350-0050	9 VIA MIZNER	Solid Waste Medium Volume 7 day	335	$0.265	$88.78
50-43-43-27-71-001-108	00350-0051	14 VIA MIZNER	Solid Waste Medium Volume 7 day	837	$0.265	$221.81
50-43-43-27-71-001-109	00350-0052	14 VIA MIZNER	Solid Waste Medium Volume 7 day	397	$0.265	$105.21
50-43-43-27-71-001-110	00350-0053	23 VIA MIZNER	Solid Waste Medium Volume 7 day	330	$0.265	$87.45
50-43-43-27-71-001-111	00350-0054	21 VIA MIZNER	Solid Waste Medium Volume 7 day	285	$0.265	$75.53

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-71-001-112	00350-0055	5 VIA MIZNER	Solid Waste Medium Volume 7 day	269	$0.265	$71.29
50-43-43-27-71-001-114	00350-0056	28 VIA MIZNER	Solid Waste Medium Volume 7 day	431	$0.265	$114.22
50-43-43-27-71-001-115	00350-0057	32 VIA MIZNER	Solid Waste Medium Volume 7 day	793	$0.265	$210.15
50-43-43-23-05-003-001	00350-0058	335 COCOANUT ROW	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-23-05-003-001	00350-0059	339 COCOANUT ROW	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-23-05-003-001	00350-0060	354 BRAZILIAN AVE	Solid Waste Apartment	6	$15.300	$1,101.60
50-43-43-23-05-008-051	00350-0061	150 AUSTRALIAN AVE	Solid Waste Apartment	7	$15.300	$1,285.20
50-43-43-23-05-009-001	00350-0062	375 S COUNTY RD	Solid Waste Medium Volume 7 day	10388	$0.265	$2,752.82
50-43-43-23-05-009-001	00350-0062	375 S COUNTY RD	Solid Waste High Volume 7 day	6304	$1.161	$7,318.94
50-43-43-23-05-009-015	00350-0063	150 CHILEAN AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-009-020	00350-0064	136 CHILEAN AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-015-020	00350-0065	220 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1050	$0.227	$238.35

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-23-05-015-028	00350-0066	205 WORTH AVE	Solid Waste Medium Volume 5 day	34420	$0.227	$7,813.34
50-43-43-23-05-015-034	00350-0067	219 WORTH AVE	Solid Waste Medium Volume 5 day	7336	$0.227	$1,665.27
50-43-43-23-05-015-034	00350-0067	219 WORTH AVE	Solid Waste High Volume 7 day	5550	$1.161	$6,443.55
50-43-43-23-05-015-038	00350-0068	225 WORTH AVE	Solid Waste Medium Volume 5 day	9932	$0.227	$2,254.56
50-43-43-23-05-015-042	00350-0069	235 WORTH AVE	Solid Waste Medium Volume 5 day	3500	$0.227	$794.50
50-43-43-23-05-015-044	00350-0070	237 WORTH AVE	Solid Waste Medium Volume 5 day	8528	$0.227	$1,935.86
50-43-43-23-05-015-048	00350-0071	247 WORTH AVE	Solid Waste Medium Volume 5 day	10375	$0.227	$2,355.13
50-43-43-23-05-026-008	00350-0072	311 S COUNTY RD	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-23-05-026-008	00350-0072	311 S COUNTY RD	Solid Waste Medium Volume 5 day	5586	$0.227	$1,268.02
50-43-43-15-05-000-020	00350-0073	221 OLEANDER AVE	Solid Waste Apartment	4	$15.300	$734.40
50-43-43-15-06-000-001	00350-0074	178 N COUNTY RD	Solid Waste Medium Volume 5 day	2262	$0.227	$513.47
50-43-43-15-06-000-003	00350-0075	210 OLEANDER AVE	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-15-06-000-004	00350-0076	212 OLEANDER AVE	Solid Waste Apartment	7	$15.300	$1,285.20

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-06-000-005	00350-0077	216 OLEANDER AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-15-28-001-001	00350-0078	221 SUNRISE AVE	Solid Waste Medium Volume 7 day	821	$0.265	$217.57
50-43-43-15-28-001-002	00350-0079	223 SUNRISE AVE	Solid Waste Medium Volume 7 day	1412	$0.265	$374.18
50-43-43-14-10-004-013	00350-0080	250 SEMINOLE AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-14-10-004-013	00350-0080	250 SEMINOLE AVE	Solid Waste Medium Volume 5 day	3568	$0.227	$809.94
50-43-43-14-10-004-014	00350-0081	256 SEMINOLE AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-14-10-004-015	00350-0082	258 SEMINOLE AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-14-10-004-017	00350-0083	264 SEMINOLE AVE	Solid Waste Apartment	11	$15.300	$2,019.60
50-43-43-14-10-004-019	00350-0084	191 BRADLEY PL	Solid Waste High Volume 7 day	5236	$1.161	$6,079.00
50-43-43-15-06-000-006	00350-0085	226 OLEANDER AVE	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-23-05-004-009	00350-0086	449 AUSTRALIAN AVE	Solid Waste Apartment	6	$15.300	$1,101.60
50-43-43-23-05-009-023	00350-0087	134 CHILEAN AVE	Solid Waste Apartment	2	$15.300	$367.20

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-23-05-015-052	00350-0088	259 WORTH AVE	Solid Waste Medium Volume 5 day	16374	$0.227	$3,716.90
50-43-43-27-71-001-116	00350-0089	33 VIA MIZNER	Solid Waste Medium Volume 7 day	634	$0.265	$168.01
50-43-43-27-77-000-006	00350-0090	434 CHILEAN AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-27-77-000-004	00350-0091	434 CHILEAN AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-27-77-000-003	00350-0092	434 CHILEAN AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-27-77-000-002	00350-0093	434 CHILEAN AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-27-77-000-002	00350-0094	434 CHILEAN AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-15-08-000-002	00350-0095	172 N COUNTY RD	Solid Waste Apartment	4	$15.300	$734.40
50-43-43-23-05-007-018	00350-0097	201 CHILEAN AVE	Solid Waste Medium Volume 5 day	1729	$0.227	$392.48
50-43-43-27-78-000-001	00350-0098	301 AUSTRALIAN AVE	Solid Waste High Volume 7 day	13694	$1.161	$15,898.73

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-78-000-002	00350-0099	301 AUSTRALIAN AVE	Solid Waste Medium Volume 5 day	1422	$0.227	$322.79
50-43-43-27-78-000-008	00350-0100	301 AUSTRALIAN AVE	Solid Waste Medium Volume 5 day	14649	$0.227	$3,325.32
50-43-43-22-31-000-060	00350-0101	214 SUNSET AVE	Solid Waste Medium Volume 7 day	2751	$0.265	$729.02
50-43-44-11-07-008-002	00350-0102	18 SLOANS CURVE DR	Solid Waste Medium Volume 5 day	1196	$0.227	$271.49
50-43-43-14-12-000-008	00350-0103	155 ROOT TRL	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-15-05-000-001	00350-0105	189 BRADLEY PL	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-15-05-000-001	00350-0105	189 BRADLEY PL	Solid Waste Medium Volume 5 day	2420	$0.227	$549.34
50-43-43-15-08-000-001	00350-0106	172 N COUNTY RD	Solid Waste Apartment	4	$15.300	$734.40
50-43-43-23-05-024-048	00350-0107	396 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	7870	$0.227	$1,786.49
50-43-43-22-31-000-003	00350-0108	333 SUNSET AVE	Solid Waste Apartment	86	$15.300	$15,789.60
50-43-43-22-31-000-030	00350-0109	280 SUNSET AVE	Solid Waste Medium Volume 5 day	24223	$0.227	$5,498.62
50-43-43-22-31-000-030	00350-0109	280 SUNSET AVE	Solid Waste High Volume 7 day	4445	$1.161	$5,160.65

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-22-31-000-038	00350-0110	262 SUNSET AVE	Solid Waste Medium Volume 5 day	3878	$0.227	$880.31
50-43-43-22-31-000-040	00350-0111	257 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	1581	$0.265	$418.97
50-43-43-22-31-000-040	00350-0111	257 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	2790	$1.161	$3,239.19
50-43-43-22-31-000-058	00350-0113	216 SUNSET AVE	Solid Waste Medium Volume 7 day	1391	$0.265	$368.62
50-43-43-14-29-004-000	00350-0114	201 VIA LAS BRISAS	Solid Waste Medium Volume 5 day	1100	$0.227	$249.70
50-43-43-23-05-006-025	00350-0115	300 AUSTRALIAN AVE	Solid Waste Medium Volume 7 day	2334	$0.265	$618.51
50-43-43-26-21-000-001	00350-0116	226 CHILEAN AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-26-21-000-002	00350-0117	226 CHILEAN AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-44-26-02-000-001	00350-0118	3200 S OCEAN BLVD	Solid Waste Medium Volume 5 day	1073	$0.227	$243.57
50-43-43-27-71-001-117	00350-0119	34 VIA MIZNER	Solid Waste Medium Volume 7 day	803	$0.265	$212.80
50-43-43-27-71-001-118	00350-0120	333 WORTH AVE	Solid Waste Medium Volume 7 day	888	$0.265	$235.32

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-71-001-119	00350-0121	335 WORTH AVE	Solid Waste Medium Volume 7 day	709	$0.265	$187.89
50-43-43-27-71-001-120	00350-0122	337 WORTH AVE	Solid Waste Medium Volume 7 day	706	$0.265	$187.09
50-43-43-27-71-001-208	00350-0123	16 VIA MIZNER	Solid Waste Medium Volume 7 day	1863	$0.265	$493.70
50-43-43-27-71-001-216	00350-0124	38 VIA MIZNER	Solid Waste Medium Volume 7 day	2114	$0.265	$560.21
50-43-43-27-71-002-001	00350-0125	0 VIA MIZNER	Solid Waste Medium Volume 7 day	2337	$0.265	$619.31
50-43-43-27-71-002-101	00350-0126	60 VIA MIZNER	Solid Waste Medium Volume 7 day	429	$0.265	$113.69
50-43-43-23-05-009-025	00350-0127	130 CHILEAN AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-009-029	00350-0128	124 CHILEAN AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-009-031	00350-0129	120 CHILEAN AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-009-058	00350-0130	155 PERUVIAN AVE	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-23-05-016-013	00350-0131	151 WORTH AVE	Solid Waste Low Volume 5 day	48578	$0.033	$1,603.07

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-23-05-016-027	00350-0132	126 PERUVIAN AVE	Solid Waste Apartment	6	$15.300	$1,101.60
50-43-43-23-05-016-038	00350-0133	125 WORTH AVE	Solid Waste Medium Volume 5 day	49401	$0.227	$11,214.03
50-43-43-23-05-026-034	00350-0134	180 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	19500	$0.227	$4,426.50
50-43-43-23-05-026-060	00350-0135	132 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	13648	$0.227	$3,098.10
50-43-43-23-05-027-001	00350-0136	340 S COUNTY RD	Solid Waste High Volume 5 day	2248	$0.991	$2,227.77
50-43-43-23-05-027-028	00350-0137	336 S COUNTY RD	Solid Waste Medium Volume 5 day	6252	$0.227	$1,419.20
50-43-43-23-05-027-030	00350-0138	332 S COUNTY RD	Solid Waste Medium Volume 5 day	1298	$0.227	$294.65
50-43-43-23-05-027-032	00350-0139	214 BRAZILIAN AVE	Solid Waste Medium Volume 5 day	18796	$0.227	$4,266.69
50-43-43-26-00-001-002	00350-0140	500 S COUNTY RD	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-26-00-001-002	00350-0140	500 S COUNTY RD	Solid Waste Medium Volume 5 day	15231	$0.227	$3,457.44
50-43-43-26-00-001-002	00350-0140	500 S COUNTY RD	Solid Waste High Volume 5 day	20154	$0.991	$19,972.61
50-43-43-15-28-001-004	00350-0141	227 SUNRISE AVE	Solid Waste Medium Volume 7 day	723	$0.265	$191.60
50-43-43-15-28-001-005	00350-0142	229 SUNRISE AVE	Solid Waste High Volume 7 day	537	$1.161	$623.46

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-28-001-006	00350-0143	231 SUNRISE AVE	Solid Waste Medium Volume 7 day	463	$0.265	$122.70
50-43-43-15-28-001-007	00350-0144	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	580	$0.265	$153.70
50-43-43-15-28-001-009	00350-0145	237 SUNRISE AVE	Solid Waste Medium Volume 7 day	417	$0.265	$110.51
50-43-43-15-28-001-010	00350-0146	239 SUNRISE AVE	Solid Waste Medium Volume 7 day	320	$0.265	$84.80
50-43-43-15-28-001-011	00350-0147	241 SUNRISE AVE	Solid Waste Medium Volume 7 day	320	$0.265	$84.80
50-43-43-15-28-001-012	00350-0148	243 SUNRISE AVE	Solid Waste Medium Volume 7 day	795	$0.265	$210.68
50-43-43-15-28-001-013	00350-0149	245 SUNRISE AVE	Solid Waste Medium Volume 7 day	714	$0.265	$189.21
50-43-43-15-06-000-008	00350-0150	232 OLEANDER AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-15-06-000-011	00350-0151	240 OLEANDER AVE	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-15-06-000-013	00350-0152	246 OLEANDER AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-15-06-000-014	00350-0153	252 OLEANDER AVE	Solid Waste Apartment	3	$15.300	$550.80

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-06-000-018	00350-0154	179 BRADLEY PL	Solid Waste Medium Volume 5 day	3340	$0.227	$758.18
50-43-43-23-05-004-028	00350-0155	401 AUSTRALIAN AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-004-043	00350-0156	424 BRAZILIAN AVE	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-23-05-004-045	00350-0157	430 BRAZILIAN AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-15-28-001-014	00350-0158	247 SUNRISE AVE	Solid Waste Medium Volume 7 day	808	$0.265	$214.12
50-43-43-22-07-000-466	00350-0159	215 S COUNTY RD	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-010-024	00350-0160	376 S COUNTY RD	Solid Waste Medium Volume 5 day	4710	$0.227	$1,069.17
50-43-43-23-05-010-028	00350-0161	380 S COUNTY RD	Solid Waste Medium Volume 5 day	5998	$0.227	$1,361.55
50-43-43-23-05-010-032	00350-0162	211 PERUVIAN AVE	Solid Waste Medium Volume 7 day	2520	$0.265	$667.80
50-43-43-23-05-010-034	00350-0163	215 PERUVIAN AVE	Solid Waste High Volume 7 day	4280	$1.161	$4,969.08
50-43-43-23-05-010-036	00350-0164	217 PERUVIAN AVE	Solid Waste Medium Volume 5 day	4984	$0.227	$1,131.37

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-23-05-010-038	00350-0165	223 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3783	$0.227	$858.74
50-43-43-23-05-010-040	00350-0166	225 PERUVIAN AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-23-05-010-040	00350-0166	225 PERUVIAN AVE	Solid Waste Medium Volume 5 day	4416	$0.227	$1,002.43
50-43-43-23-05-017-001	00350-0167	150 WORTH AVE	Solid Waste Low Volume 5 day	45625	$0.033	$1,505.63
50-43-43-23-05-018-001	00350-0168	256 WORTH AVE	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-23-05-018-001	00350-0168	256 WORTH AVE	Solid Waste Medium Volume 5 day	24810	$0.227	$5,631.87
50-43-43-23-05-018-017	00350-0169	222 WORTH AVE	Solid Waste Medium Volume 5 day	7592	$0.227	$1,723.38
50-43-43-23-05-018-019	00350-0170	216 WORTH AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-23-05-018-019	00350-0170	216 WORTH AVE	Solid Waste Medium Volume 5 day	7057	$0.227	$1,601.94
50-43-43-23-05-018-021	00350-0171	212 WORTH AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-23-05-018-021	00350-0171	212 WORTH AVE	Solid Waste Medium Volume 5 day	1938	$0.227	$439.93
50-43-43-23-05-018-023	00350-0172	204 WORTH AVE	Solid Waste Medium Volume 5 day	15025	$0.227	$3,410.68
50-43-43-23-05-019-001	00350-0173	350 WORTH AVE	Solid Waste Apartment	16	$15.300	$2,937.60
50-43-43-23-05-019-001	00350-0173	350 WORTH AVE	Solid Waste Medium Volume 5 day	53197	$0.227	$12,075.72
50-43-43-23-05-019-001	00350-0173	350 WORTH AVE	Solid Waste High Volume 7 day	14320	$1.161	$16,625.52
50-43-43-23-05-019-020	00350-0174	312 WORTH AVE	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-23-05-019-020	00350-0174	312 WORTH AVE	Solid Waste Medium Volume 5 day	5176	$0.227	$1,174.95
50-43-43-23-05-028-029	00350-0175	331 S COUNTY RD	Solid Waste Medium Volume 7 day	3703	$0.265	$981.30
50-43-43-23-05-028-029	00350-0175	331 S COUNTY RD	Solid Waste High Volume 7 day	5973	$1.161	$6,934.65

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-23-05-028-033	00350-0176	335 S COUNTY RD	Solid Waste Medium Volume 5 day	3105	$0.227	$704.84
50-43-43-26-00-001-004	00350-0177	125 HAMMON AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-26-00-001-005	00350-0178	125 HAMMON AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-26-00-001-008	00350-0179	155 HAMMON AVE	Solid Waste Medium Volume 7 day	65404	$0.265	$17,332.06
50-43-43-26-00-001-008	00350-0179	155 HAMMON AVE	Solid Waste High Volume 7 day	6214	$1.161	$7,214.45
50-43-43-26-00-001-013	00350-0180	152 HAMMON AVE	Solid Waste Apartment	7	$15.300	$1,285.20
50-43-43-15-28-001-015	00350-0181	251 SUNRISE AVE	Solid Waste High Volume 7 day	691	$1.161	$802.25
50-43-43-15-28-001-016	00350-0182	251 SUNRISE AVE	Solid Waste High Volume 7 day	2836	$1.161	$3,292.60
50-43-43-15-28-001-018	00350-0183	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	121	$0.265	$32.07
50-43-43-15-28-001-019	00350-0184	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	8028	$0.265	$2,127.42
50-43-43-15-28-001-020	00350-0185	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	743	$0.265	$196.90
50-43-43-15-28-001-021	00350-0186	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	828	$0.265	$219.42

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-28-001-022	00350-0187	235 SUNRISE AVE	Solid Waste Low Volume 7 day	4371	$0.040	$174.84
50-43-43-14-10-005-044	00350-0189	219 SEMINOLE AVE	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-14-10-005-047	00350-0190	201 SEMINOLE AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-23-00-001-003	00350-0191	95 N COUNTY RD	Solid Waste Medium Volume 5 day	10656	$0.227	$2,418.91
50-43-43-15-08-000-006	00350-0192	223 PARK AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-15-08-000-007	00350-0193	225 PARK AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-15-08-000-011	00350-0194	251 PARK AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-15-08-000-012	00350-0195	253 PARK AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-15-08-000-013	00350-0196	255 PARK AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-005-038	00350-0197	414 AUSTRALIAN AVE	Solid Waste Apartment	3	$15.300	$550.80

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-23-05-005-045	00350-0198	430 AUSTRALIAN AVE	Solid Waste Apartment	4	$15.300	$734.40
50-43-43-23-05-005-049	00350-0199	436 AUSTRALIAN AVE	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-14-00-002-006	00350-0200	138 ROOT TRL	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-23-05-010-042	00350-0201	231 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1931	$0.227	$438.34
50-43-43-23-05-019-022	00350-0202	306 WORTH AVE	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-23-05-019-022	00350-0202	306 WORTH AVE	Solid Waste Medium Volume 5 day	16654	$0.227	$3,780.46
50-43-43-27-71-002-102	00350-0203	64 VIA MIZNER	Solid Waste Medium Volume 7 day	388	$0.265	$102.82
50-43-43-22-31-000-061	00350-0204	214 SUNSET AVE	Solid Waste Medium Volume 7 day	5360	$0.265	$1,420.40
50-43-43-22-31-000-063	00350-0205	212 SUNSET AVE	Solid Waste Medium Volume 7 day	9947	$0.265	$2,635.96
50-43-43-22-31-000-065	00350-0206	207 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	9689	$0.265	$2,567.59
50-43-43-22-31-000-065	00350-0206	207 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	6615	$1.161	$7,680.02
50-43-43-22-31-000-076	00350-0207	101 N COUNTY RD	Solid Waste Medium Volume 7 day	4042	$0.265	$1,071.13
50-43-43-22-31-000-079	00350-0208	105 N COUNTY RD	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-22-31-000-079	00350-0208	105 N COUNTY RD	Solid Waste Medium Volume 5 day	2619	$0.227	$594.51

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-22-31-000-081	00350-0209	184 SUNSET AVE	Solid Waste Apartment	23	$15.300	$4,222.80
50-43-43-22-31-000-081	00350-0209	184 SUNSET AVE	Solid Waste Medium Volume 5 day	1951	$0.227	$442.88
50-43-43-27-71-002-103	00350-0210	64 VIA MIZNER	Solid Waste Medium Volume 7 day	478	$0.265	$126.67
50-43-43-27-71-002-106	00350-0211	87 VIA MIZNER	Solid Waste Medium Volume 7 day	800	$0.265	$212.00
50-43-43-27-71-002-107	00350-0212	87 VIA MIZNER	Solid Waste Medium Volume 7 day	501	$0.265	$132.77
50-43-43-27-71-002-108	00350-0213	87 VIA MIZNER	Solid Waste Medium Volume 7 day	601	$0.265	$159.27
50-43-43-27-71-002-109	00350-0214	88 VIA MIZNER	Solid Waste Medium Volume 7 day	990	$0.265	$262.35
50-43-43-27-71-002-110	00350-0215	90 VIA MIZNER	Solid Waste Medium Volume 7 day	1022	$0.265	$270.83
50-43-43-27-71-002-111	00350-0216	92 VIA MIZNER	Solid Waste High Volume 7 day	711	$1.161	$825.47
50-43-43-27-71-002-112	00350-0217	96 VIA MIZNER	Solid Waste Medium Volume 7 day	335	$0.265	$88.78
50-43-43-27-71-002-114	00350-0218	99 VIA MIZNER	Solid Waste Medium Volume 7 day	285	$0.265	$75.53
50-43-44-23-00-002-019	00350-0219	2875 S OCEAN BLVD	Solid Waste Medium Volume 5 day	30417	$0.227	$6,904.66

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-44-23-00-002-027	00350-0220	2880 S OCEAN BLVD	Solid Waste Medium Volume 7 day	3835	$0.265	$1,016.28
50-43-44-23-00-002-028	00350-0221	2870 S OCEAN BLVD	Solid Waste Medium Volume 7 day	43902	$0.265	$11,634.03
50-43-43-23-05-010-044	00350-0222	235 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3379	$0.227	$767.03
50-43-43-23-05-011-011	00350-0223	334 CHILEAN AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-011-025	00350-0224	386 HIBISCUS AVE	Solid Waste Medium Volume 5 day	650	$0.227	$147.55
50-43-43-23-05-011-033	00350-0225	311 PERUVIAN AVE	Solid Waste Medium Volume 5 day	7080	$0.227	$1,607.16
50-43-43-23-05-011-036	00350-0226	317 PERUVIAN AVE	Solid Waste Medium Volume 5 day	6474	$0.227	$1,469.60
50-43-43-23-05-011-039	00350-0227	319 PERUVIAN AVE	Solid Waste Medium Volume 5 day	2581	$0.227	$585.89
50-43-43-23-05-011-041	00350-0228	333 PERUVIAN AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-011-041	00350-0228	333 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3802	$0.227	$863.05
50-43-43-23-05-021-001	00350-0229	0 FOUR ARTS PLZ	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-021-001	00350-0229	0 FOUR ARTS PLZ	Solid Waste Low Volume 5 day	29812	$0.033	$983.80
50-43-43-23-05-021-003	00350-0230	2 FOUR ARTS PLZ	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-23-05-021-003	00350-0230	2 FOUR ARTS PLZ	Solid Waste Low Volume 5 day	3901	$0.033	$128.73

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-23-05-021-003	00350-0230	2 FOUR ARTS PLZ	Solid Waste Medium Volume 5 day	17148	$0.227	$3,892.60
50-43-43-23-05-028-046	00350-0231	141 AUSTRALIAN AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-028-052	00350-0232	121 AUSTRALIAN AVE	Solid Waste Apartment	5	$15.300	$918.00
50-43-43-26-19-000-005	00350-0233	173 PERUVIAN AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-18-004-101	00350-0234	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	575	$0.227	$130.53
50-43-43-22-18-004-102	00350-0235	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	807	$0.227	$183.19
50-43-43-22-18-005-201	00350-0236	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	907	$0.227	$205.89
50-43-43-22-18-005-202	00350-0237	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	570	$0.227	$129.39
50-43-43-14-12-000-014	00350-0238	183 N COUNTY RD	Solid Waste Medium Volume 5 day	3279	$0.227	$744.33
50-43-43-23-01-000-001	00350-0239	141 S COUNTY RD	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-23-01-000-001	00350-0239	141 S COUNTY RD	Solid Waste Low Volume 5 day	7870	$0.033	$259.71
50-43-43-23-01-000-001	00350-0239	141 S COUNTY RD	Solid Waste Medium Volume 5 day	18984	$0.227	$4,309.37
50-43-43-15-08-000-019	00350-0240	175 BRADLEY PL	Solid Waste Medium Volume 5 day	2145	$0.227	$486.92
50-43-43-15-08-000-035	00350-0241	165 BRADLEY PL	Solid Waste Medium Volume 5 day	3038	$0.227	$689.63

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-03-02-000-002	00350-0242	1338 N LAKE WAY	Solid Waste Medium Volume 7 day	13879	$0.265	$3,677.94
50-43-43-03-02-000-002	00350-0242	1338 N LAKE WAY	Solid Waste High Volume 7 day	7588	$1.161	$8,809.67
50-43-43-23-05-006-001	00350-0243	363 COCOANUT ROW	Solid Waste Medium Volume 7 day	29007	$0.265	$7,686.86
50-43-43-23-05-006-001	00350-0243	363 COCOANUT ROW	Solid Waste High Volume 7 day	3751	$1.161	$4,354.91
50-43-43-23-05-006-013	00350-0244	328 AUSTRALIAN AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-006-018	00350-0245	318 AUSTRALIAN AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-14-21-002-001	00350-0246	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	1184	$0.227	$268.77
50-43-43-22-18-005-203	00350-0247	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	756	$0.227	$171.61
50-43-43-27-71-002-115	00350-0249	99 VIA MIZNER	Solid Waste Medium Volume 7 day	877	$0.265	$232.41
50-43-43-22-31-000-173	00350-0250	132 N COUNTY RD	Solid Waste Medium Volume 7 day	2575	$0.265	$682.38
50-43-43-22-31-000-173	00350-0250	132 N COUNTY RD	Solid Waste High Volume 7 day	5979	$1.161	$6,941.62
50-43-43-22-31-000-175	00350-0251	120 N COUNTY RD	Solid Waste Medium Volume 5 day	11007	$0.227	$2,498.59
50-43-43-22-31-000-184	00350-0252	223 SUNSET AVE	Solid Waste Medium Volume 5 day	17561	$0.227	$3,986.35

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-71-002-201	00350-0253	64 VIA MIZNER	Solid Waste Medium Volume 7 day	884	$0.265	$234.26
50-43-43-22-18-005-207	00350-0256	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	775	$0.227	$175.93
50-43-43-22-18-005-208	00350-0257	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	784	$0.227	$177.97
50-43-43-22-18-005-209	00350-0258	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	454	$0.227	$103.06
50-43-43-22-18-005-210	00350-0259	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	527	$0.227	$119.63
50-43-43-22-18-006-001	00350-0260	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1963	$0.227	$445.60
50-43-43-22-18-006-002	00350-0261	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1252	$0.227	$284.20
50-43-43-22-18-006-004	00350-0262	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1034	$0.227	$234.72
50-43-43-23-01-000-018	00350-0263	126 S OCEAN BLVD	Solid Waste Apartment	2	$15.300	$367.20

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-23-04-000-001	00350-0264	239 S COUNTY RD	Solid Waste Low Volume 5 day	43485	$0.033	$1,435.01
50-43-43-23-04-000-001	00350-0264	239 S COUNTY RD	Solid Waste Medium Volume 5 day	15148	$0.227	$3,438.60
50-43-43-23-05-006-032	00350-0265	307 CHILEAN AVE	Solid Waste Apartment	4	$15.300	$734.40
50-43-43-23-05-006-038	00350-0266	317 CHILEAN AVE	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-23-05-011-053	00350-0267	353 PERUVIAN AVE	Solid Waste Medium Volume 5 day	6926	$0.227	$1,572.20
50-43-43-23-05-012-019	00350-0268	421 PERUVIAN AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-021-015	00350-0269	249 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	81498	$0.227	$18,500.05
50-43-43-23-05-021-017	00350-0270	241 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	9553	$0.227	$2,168.53
50-43-43-23-05-021-018	00350-0271	231 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11064	$0.227	$2,511.53
50-43-43-23-05-021-019	00350-0272	205 ROYAL PALM WAY	Solid Waste Low Volume 5 day	23245	$0.033	$767.09
50-43-43-23-05-022-022	00350-0273	255 S COUNTY RD	Solid Waste Low Volume 5 day	10478	$0.033	$345.77
50-43-43-23-05-022-022	00350-0273	255 S COUNTY RD	Solid Waste Medium Volume 5 day	5133	$0.227	$1,165.19
50-43-43-23-05-022-027	00350-0274	109 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	10860	$0.227	$2,465.22

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-08-000-042	00350-0275	242 PARK AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-14-13-000-001	00350-0276	165 N COUNTY RD	Solid Waste Medium Volume 5 day	15371	$0.227	$3,489.22
50-43-43-14-14-000-007	00350-0277	120 CASA BENDITA	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-14-14-000-007	00350-0277	120 CASA BENDITA	Solid Waste Medium Volume 5 day	1225	$0.227	$278.08
50-43-43-14-21-002-003	00350-0278	100 SUNRISE AVE	Solid Waste Medium Volume 7 day	7640	$0.265	$2,024.60
50-43-43-14-21-002-004	00350-0279	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	550	$0.227	$124.85
50-43-43-14-21-002-006	00350-0280	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	384	$0.227	$87.17
50-43-43-15-09-000-013	00350-0281	151 N COUNTY RD	Solid Waste Medium Volume 7 day	3382	$0.265	$896.23
50-43-43-15-09-000-013	00350-0281	151 N COUNTY RD	Solid Waste High Volume 7 day	1429	$1.161	$1,659.07
50-43-43-22-18-006-005	00350-0282	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	2123	$0.227	$481.92
50-43-44-23-14-000-000	00350-0283	2850 S OCEAN BLVD	Solid Waste Medium Volume 5 day	1880	$0.227	$426.76
50-43-43-15-38-000-001	00350-0284	234 OLEANDER AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-15-38-000-002	00350-0285	234 OLEANDER AVE	Solid Waste Apartment	1	$15.300	$183.60

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-38-000-003	00350-0286	234 OLEANDER AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-15-38-000-004	00350-0287	234 OLEANDER AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-15-38-000-005	00350-0288	234 OLEANDER AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-15-38-000-006	00350-0289	234 OLEANDER AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-32-000-001	00350-0290	283 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	10515	$0.227	$2,386.91
50-43-43-22-32-000-001	00350-0290	283 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	1125	$1.161	$1,306.13
50-43-43-22-32-000-004	00350-0291	265 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	3136	$0.227	$711.87
50-43-43-22-32-000-008	00350-0292	265 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	7580	$0.227	$1,720.66
50-43-43-22-32-000-010	00350-0293	261 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	1980	$0.227	$449.46
50-43-43-22-32-000-013	00350-0294	255 ROYAL POINCIANA WAY	Solid Waste Apartment	4	$15.300	$734.40
50-43-43-22-32-000-013	00350-0294	255 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2272	$0.227	$515.74
50-43-43-22-32-000-017	00350-0295	245 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2778	$0.227	$630.61
50-43-43-22-32-000-021	00350-0296	233 ROYAL POINCIANA WAY	Solid Waste Apartment	8	$15.300	$1,468.80
50-43-43-22-32-000-021	00350-0296	233 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2216	$0.227	$503.03

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-22-32-000-023	00350-0297	231 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	3360	$1.161	$3,900.96
50-43-43-22-32-000-028	00350-0298	221 ROYAL POINCIANA WAY	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-32-000-028	00350-0298	221 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	1920	$0.265	$508.80
50-43-43-22-32-000-028	00350-0298	221 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	3945	$1.161	$4,580.15
50-43-43-22-32-000-032	00350-0299	211 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	8695	$0.227	$1,973.77
50-43-43-23-16-000-006	00350-0300	173 MAIN ST	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-007-009	00350-0301	216 AUSTRALIAN AVE	Solid Waste Apartment	4	$15.300	$734.40
50-43-43-22-32-000-014	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste Apartment	7	$15.300	$1,285.20
50-43-43-22-32-000-014	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	1640	$0.265	$434.60
50-43-43-22-32-000-014	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	1311	$1.161	$1,522.07
50-43-43-23-05-018-005	00350-0303	224 WORTH AVE	Solid Waste Apartment	4	$15.300	$734.40
50-43-43-23-05-018-005	00350-0303	224 WORTH AVE	Solid Waste Medium Volume 7 day	36482	$0.265	$9,667.73
50-43-43-23-05-018-005	00350-0303	224 WORTH AVE	Solid Waste High Volume 7 day	800	$1.161	$928.80
50-43-43-27-74-000-001	00350-0304	340 COCOANUT ROW	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-15-10-000-046	00350-0305	255 SUNRISE AVE	Solid Waste Medium Volume 7 day	13557	$0.265	$3,592.61
50-43-43-27-71-002-104	00350-0306	66 VIA MIZNER	Solid Waste Medium Volume 7 day	286	$0.265	$75.79
50-43-43-27-71-002-105	00350-0307	66 VIA MIZNER	Solid Waste Medium Volume 7 day	310	$0.265	$82.15

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-23-05-007-005	00350-0308	232 AUSTRALIAN AVE	Solid Waste Apartment	8	$15.300	$1,468.80
50-43-43-23-05-007-006	00350-0309	226 AUSTRALIAN AVE	Solid Waste Apartment	5	$15.300	$918.00
50-43-43-23-05-007-007	00350-0310	222 AUSTRALIAN AVE	Solid Waste Apartment	7	$15.300	$1,285.20
50-43-43-23-05-007-011	00350-0311	350 S COUNTY RD	Solid Waste Apartment	8	$15.300	$1,468.80
50-43-43-23-05-007-011	00350-0311	350 S COUNTY RD	Solid Waste Medium Volume 7 day	15612	$0.265	$4,137.18
50-43-43-23-05-007-011	00350-0311	350 S COUNTY RD	Solid Waste High Volume 7 day	5015	$1.161	$5,822.42
50-43-43-23-05-012-041	00350-0312	424 CHILEAN AVE	Solid Waste Apartment	4	$15.300	$734.40
50-43-43-23-05-023-049	00350-0313	400 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	28548	$0.227	$6,480.40
50-43-43-23-05-023-051	00350-0314	420 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	12948	$0.227	$2,939.20
50-43-43-23-05-023-052	00350-0315	440 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	46373	$0.227	$10,526.67
50-43-43-23-05-023-054	00350-0316	450 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	25316	$0.227	$5,746.73
50-43-43-23-05-024-042	00350-0317	294 HIBISCUS AVE	Solid Waste Medium Volume 5 day	2662	$0.227	$604.27
50-43-43-23-05-024-042	00350-0318	300 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	24295	$0.227	$5,514.97

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-23-14-000-101	00350-0319	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	620	$0.227	$140.74
50-43-43-23-14-000-102	00350-0320	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	2114	$0.227	$479.88
50-43-43-26-14-000-001	00350-0321	175 WORTH AVE	Solid Waste Medium Volume 5 day	6808	$0.227	$1,545.42
50-43-43-22-08-000-664	00350-0322	241 SEAVIEW AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-08-000-664	00350-0322	241 SEAVIEW AVE	Solid Waste Medium Volume 5 day	70252	$0.227	$15,947.20
50-43-43-22-08-000-754	00350-0323	213 SEAVIEW AVE	Solid Waste Medium Volume 5 day	1095	$0.227	$248.57
50-43-43-22-08-000-758	00350-0324	230 S COUNTY RD	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-08-000-758	00350-0324	230 S COUNTY RD	Solid Waste Medium Volume 5 day	3738	$0.227	$848.53
50-43-43-22-08-000-758	00350-0325	234 S COUNTY RD	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-22-08-000-758	00350-0325	234 S COUNTY RD	Solid Waste Medium Volume 5 day	3546	$0.227	$804.94
50-43-43-22-08-000-766	00350-0326	235 S COUNTY RD	Solid Waste Medium Volume 5 day	10810	$0.227	$2,453.87
50-43-43-22-18-006-006	00350-0327	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	410	$0.227	$93.07
50-43-43-22-18-006-007	00350-0328	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	114	$0.227	$25.88
50-43-43-22-18-006-008	00350-0329	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1517	$0.227	$344.36

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-22-18-006-009	00350-0330	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1298	$0.227	$294.65
50-43-43-22-18-006-010	00350-0331	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	844	$0.227	$191.59
50-43-43-22-18-006-011	00350-0332	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	566	$0.227	$128.48
50-43-43-22-18-006-012	00350-0333	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	624	$0.227	$141.65
50-43-43-22-18-006-013	00350-0334	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	112	$0.227	$25.42
50-43-43-22-18-006-014	00350-0335	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	543	$0.227	$123.26
50-43-43-23-05-001-004	00350-0336	445 BRAZILIAN AVE	Solid Waste Apartment	14	$15.300	$2,570.40
50-43-43-15-03-000-005	00350-0337	241 BRADLEY PL	Solid Waste Medium Volume 5 day	3798	$0.227	$862.15
50-43-43-15-03-000-018	00350-0338	246 ATLANTIC AVE	Solid Waste Apartment	4	$15.300	$734.40
50-43-43-15-09-000-013	00350-0339	155 N COUNTY RD	Solid Waste Medium Volume 7 day	1790	$0.265	$474.35
50-43-43-15-09-000-013	00350-0339	155 N COUNTY RD	Solid Waste High Volume 7 day	4518	$1.161	$5,245.40
50-43-43-15-09-000-014	00350-0340	139 N COUNTY RD	Solid Waste Low Volume 5 day	7448	$0.033	$245.78
50-43-43-15-09-000-014	00350-0340	139 N COUNTY RD	Solid Waste Medium Volume 5 day	28544	$0.227	$6,479.49

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-10-000-023	00350-0341	142 N COUNTY RD	Solid Waste Low Volume 5 day	13190	$0.033	$435.27
50-43-43-15-10-000-054	00350-0342	285 SUNRISE AVE	Solid Waste Medium Volume 5 day	3226	$0.227	$732.30
50-43-43-15-10-000-060	00350-0343	254 SUNRISE AVE	Solid Waste Medium Volume 5 day	2176	$0.227	$493.95
50-43-43-15-10-000-075	00350-0344	230 SUNRISE AVE	Solid Waste Medium Volume 7 day	2609	$0.265	$691.39
50-43-43-15-10-000-075	00350-0344	230 SUNRISE AVE	Solid Waste High Volume 7 day	4856	$1.161	$5,637.82
50-43-43-22-18-006-015	00350-0345	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	351	$0.227	$79.68
50-43-43-23-05-024-044	00350-0346	324 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	26404	$0.227	$5,993.71
50-43-43-23-14-000-103	00350-0347	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	493	$0.227	$111.91
50-43-44-26-06-000-000	00350-0348	3031 S OCEAN BLVD	Solid Waste Medium Volume 5 day	42500	$0.227	$9,647.50
50-43-43-27-71-001-104	00350-0349	345 WORTH AVE	Solid Waste Medium Volume 7 day	681	$0.265	$180.47
50-43-44-11-03-000-130	00350-0350	2310 S OCEAN BLVD	Solid Waste Medium Volume 5 day	4166	$0.227	$945.68
50-43-43-27-69-000-001	00350-0351	250 WORTH AVE	Solid Waste Medium Volume 5 day	1369	$0.227	$310.76

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-69-000-002	00350-0352	250 WORTH AVE	Solid Waste Medium Volume 5 day	1140	$0.227	$258.78
50-43-43-27-69-000-003	00350-0353	250 WORTH AVE	Solid Waste Medium Volume 5 day	826	$0.227	$187.50
50-43-43-27-56-000-006	00350-0354	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1160	$0.227	$263.32
50-43-43-27-56-000-006	00350-0355	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	720	$0.227	$163.44
50-43-43-27-56-000-006	00350-0356	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	737	$0.227	$167.30
50-43-43-27-56-000-006	00350-0357	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	510	$0.227	$115.77
50-43-43-27-56-000-181	00350-0358	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1037	$0.227	$235.40
50-43-43-27-56-000-181	00350-0359	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	655	$0.227	$148.69
50-43-43-27-56-000-182	00350-0360	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1498	$0.227	$340.05
50-43-43-27-56-000-182	00350-0361	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	769	$0.227	$174.56
50-43-43-27-62-000-002	00350-0362	329 WORTH AVE	Solid Waste Medium Volume 5 day	1097	$0.227	$249.02

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-70-001-000	00350-0363	234 AUSTRALIAN AVE	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-27-71-001-101	00350-0364	339 WORTH AVE	Solid Waste Medium Volume 7 day	1130	$0.265	$299.45
50-43-43-27-71-001-102	00350-0365	341 WORTH AVE	Solid Waste Medium Volume 7 day	734	$0.265	$194.51
50-43-43-27-71-001-103	00350-0366	343 WORTH AVE	Solid Waste Medium Volume 7 day	656	$0.265	$173.84
50-43-43-27-62-000-001	00350-0367	329 WORTH AVE	Solid Waste Medium Volume 5 day	1242	$0.227	$281.93
50-43-43-26-01-002-001	00350-0368	456 S OCEAN BLVD	Solid Waste High Volume 7 day	8967	$1.161	$10,410.69
50-43-43-26-01-002-001	00350-0369	106 HAMMON AVE	Solid Waste Apartment	11	$15.300	$2,019.60
50-43-43-23-05-024-046	00350-0370	340 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	21632	$0.227	$4,910.46
50-43-43-23-05-024-047	00350-0371	350 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	25156	$0.227	$5,710.41
50-43-43-23-05-025-003	00350-0372	237 BRAZILIAN AVE	Solid Waste Apartment	5	$15.300	$918.00
50-43-43-23-14-000-201	00350-0373	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1265	$0.227	$287.16

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-23-14-000-202	00350-0374	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	983	$0.227	$223.14
50-43-43-23-14-000-203	00350-0375	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	825	$0.227	$187.28
50-43-43-23-14-000-204	00350-0376	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1593	$0.227	$361.61
50-43-43-23-14-000-205	00350-0377	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	2140	$0.227	$485.78
50-43-43-23-14-000-206	00350-0378	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1740	$0.227	$394.98
50-43-43-23-15-000-003	00350-0379	240 S COUNTY RD	Solid Waste Medium Volume 5 day	15994	$0.227	$3,630.64
50-43-43-23-05-014-043	00350-0380	331 WORTH AVE	Solid Waste Medium Volume 5 day	2559	$0.227	$580.89
50-43-43-23-05-025-007	00350-0381	304 S COUNTY RD	Solid Waste Medium Volume 5 day	4729	$0.227	$1,073.48
50-43-43-23-05-025-007	00350-0382	316 S COUNTY RD	Solid Waste Medium Volume 5 day	5894	$0.227	$1,337.94
50-43-43-23-05-025-007	00350-0382	316 S COUNTY RD	Solid Waste High Volume 7 day	2275	$1.161	$2,641.28
50-43-43-23-05-025-035	00350-0383	290 S COUNTY RD	Solid Waste Apartment	5	$15.300	$918.00
50-43-43-23-05-025-035	00350-0383	290 S COUNTY RD	Solid Waste Medium Volume 7 day	5199	$0.265	$1,377.74
50-43-43-23-05-025-035	00350-0383	290 S COUNTY RD	Solid Waste High Volume 7 day	5134	$1.161	$5,960.57

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-23-05-025-035	00350-0384	296 S COUNTY RD	Solid Waste Medium Volume 7 day	2720	$0.265	$720.80
50-43-43-23-05-025-035	00350-0384	296 S COUNTY RD	Solid Waste High Volume 7 day	1980	$1.161	$2,298.78
50-43-43-23-05-025-037	00350-0385	218 ROYAL PALM WAY	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-23-05-025-037	00350-0385	218 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11448	$0.227	$2,598.70
50-43-43-23-05-025-038	00350-0386	222 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11654	$0.227	$2,645.46
50-43-43-23-05-025-039	00350-0387	230 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	19242	$0.227	$4,367.93
50-43-43-23-05-025-040	00350-0388	240 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	10296	$0.227	$2,337.19
50-43-43-23-05-025-041	00350-0389	250 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	12330	$0.227	$2,798.91
50-43-43-23-11-000-017	00350-0390	227 BRAZILIAN AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-04-000-035	00350-0391	218 BARTON AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-04-000-035	00350-0391	218 BARTON AVE	Solid Waste Medium Volume 5 day	477	$0.227	$108.28
50-43-43-22-09-000-005	00350-0392	228 PHIPPS PLZ	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-18-006-016	00350-0393	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	517	$0.227	$117.36
50-43-43-22-18-006-017	00350-0394	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	311	$0.227	$70.60

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-22-19-000-001	00350-0395	244 SUNSET AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-19-000-002	00350-0396	244 SUNSET AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-19-000-003	00350-0397	244 SUNSET AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-19-000-004	00350-0398	244 SUNSET AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-19-000-005	00350-0399	244 SUNSET AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-19-000-006	00350-0400	244 SUNSET AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-23-05-001-019	00350-0401	411 BRAZILIAN AVE	Solid Waste Apartment	2	$15.300	$367.20
50-43-43-23-05-002-001	00350-0402	315 COCOANUT ROW	Solid Waste Apartment	4	$15.300	$734.40
50-43-43-23-05-008-005	00350-0403	359 S COUNTY RD	Solid Waste Medium Volume 5 day	3080	$0.227	$699.16
50-43-43-23-05-008-008	00350-0404	365 S COUNTY RD	Solid Waste Medium Volume 7 day	11270	$0.265	$2,986.55
50-43-43-23-05-008-008	00350-0404	365 S COUNTY RD	Solid Waste High Volume 7 day	765	$1.161	$888.17

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-23-05-014-001	00350-0406	347 WORTH AVE	Solid Waste Apartment	6	$15.300	$1,101.60
50-43-43-23-05-014-001	00350-0406	347 WORTH AVE	Solid Waste Medium Volume 5 day	64338	$0.227	$14,604.73
50-43-43-23-05-014-017	00350-0407	326 PERUVIAN AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-23-05-014-017	00350-0407	326 PERUVIAN AVE	Solid Waste Medium Volume 7 day	3271	$0.265	$866.82
50-43-43-23-05-014-017	00350-0407	326 PERUVIAN AVE	Solid Waste High Volume 7 day	320	$1.161	$371.52
50-43-43-23-05-014-019	00350-0408	313 1/2 WORTH AVE	Solid Waste Medium Volume 5 day	15716	$0.227	$3,567.53
50-43-43-23-05-014-019	00350-0408	313 1/2 WORTH AVE	Solid Waste High Volume 7 day	3806	$1.161	$4,418.77
50-43-43-23-05-014-024	00350-0409	400 HIBISCUS AVE	Solid Waste Medium Volume 5 day	6742	$0.227	$1,530.43
50-43-43-23-05-014-033	00350-0410	309 WORTH AVE	Solid Waste Medium Volume 5 day	7779	$0.227	$1,765.83
50-43-43-23-05-014-039	00350-0411	325 WORTH AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-23-05-014-039	00350-0411	325 WORTH AVE	Solid Waste Medium Volume 5 day	5811	$0.227	$1,319.10
50-43-43-15-10-000-081	00350-0413	220 SUNRISE AVE	Solid Waste Medium Volume 5 day	15560	$0.227	$3,532.12
50-43-43-15-10-000-087	00350-0414	140 N COUNTY RD	Solid Waste Medium Volume 5 day	6289	$0.227	$1,427.60
50-43-43-10-00-001-004	00350-0415	760 N OCEAN BLVD	Solid Waste Medium Volume 5 day	54938	$0.227	$12,470.93
50-43-43-10-00-001-004	00350-0415	760 N OCEAN BLVD	Solid Waste High Volume 7 day	13035	$1.161	$15,133.64
50-43-43-14-10-003-004	00350-0416	127 ROOT TRL	Solid Waste Apartment	3	$15.300	$550.80

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2017

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-71-001-002	00350-0417	2 VIA MIZNER	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-22-24-002-000	00350-0418	1 N BREAKERS ROW	Solid Waste Apartment	86	$15.300	$15,789.60
50-43-43-22-24-006-000	00350-0419	1 S COUNTY RD	Solid Waste Medium Volume 5 day	2404	$0.227	$545.71
50-43-43-22-24-006-000	00350-0419	1 S COUNTY RD	Solid Waste High Volume 5 day	5075	$0.991	$5,029.33
50-43-43-22-24-007-000	00350-0420	1 S COUNTY RD	Solid Waste Apartment	3	$15.300	$550.80
50-43-43-22-24-007-000	00350-0420	1 S COUNTY RD	Solid Waste Medium Volume 5 day	21250	$0.227	$4,823.75
50-43-43-22-24-007-000	00350-0420	1 S COUNTY RD	Solid Waste High Volume 5 day	5648	$0.991	$5,597.17
50-43-43-22-24-016-000	00350-0421	2 S COUNTY RD	Solid Waste Medium Volume 7 day	19671	$0.265	$5,212.82
50-43-43-22-24-016-000	00350-0421	2 S COUNTY RD	Solid Waste High Volume 7 day	5051	$1.161	$5,864.21
50-43-43-22-31-000-044	00350-0422	254 SUNSET AVE	Solid Waste Medium Volume 5 day	3363	$0.227	$763.40
50-43-43-15-44-000-001	00350-0423	251 OLEANDER AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-15-44-000-002	00350-0424	251 OLEANDER AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-15-44-000-003	00350-0425	251 OLEANDER AVE	Solid Waste Apartment	1	$15.300	$183.60
50-43-43-15-44-000-004	00350-0426	251 OLEANDER AVE	Solid Waste Apartment	1	$15.300	$183.60

944,269.03