

Town of Palm Beach Florida



**Annual Budget
Fiscal Year 2010-2011**



TOWN OF PALM BEACH

Town Manager's Office

SPECIAL TOWN COUNCIL MEETING

AGENDA

TOWN COUNCIL CHAMBERS

June 21, 2010

9:30 A.M

WELCOME!

The progress of this meeting may be monitored by visiting the Town's web site (www.townofpalmbeach.com) and selecting "Your Government" and then selecting "Live Meeting Audio". If you have questions relative to these two features, please contact the Office of Information Systems (561) 227-6315.

- I. CALL TO ORDER AND ROLL CALL
- II. PLEDGE OF ALLEGIANCE
- III. APPROVAL OF AGENDA
- IV. TOWN MANAGER'S OVERVIEW OF THE PROPOSED FY11 BUDGET.
[Peter B. Elwell, Town Manager]
- V. HEALTH INSURANCE MATTERS.
[Danielle Olson, Director of Human Resources]
- VI. STAFFING RECOMMENDATIONS.
[Peter B. Elwell, Town Manager, and Department Directors]
- VII. PROPOSED COASTAL PROTECTION PROGRAM AND FUNDING.
[Peter B. Elwell, Town Manager]

VIII. REVIEW OF FY2011 PROPOSED BUDGETS

- A. General Fund Revenues
- B. General Fund Expenditures - Program-by-Program Review
- C. Debt Service Fund
- D. Capital Improvement Program
- E. Recreation Enterprise Fund
- F. Internal Service Funds
 - 1. Risk Management
 - 2. Health Insurance
- G. Trust and Agency Funds
 - 1. Pension Funds
 - 2. OPEB Trust (for Retiree Health Insurance)

IX. ANY OTHER MATTERS

X. ADJOURNMENT

PLEASE TAKE NOTE

Disabled persons who need an accommodation in order to participate in this 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 the meeting.



TOWN OF PALM BEACH

MEMORANDUM

TO: Mayor and Town Council

FROM: Peter B. Elwell, Town Manager

DATE: June 14, 2010

SUBJECT: Proposed FY2011 Budget

This proposed budget represents staff's efforts to achieve the Town Council's goal of maintaining all adopted levels of service without increasing taxes. To accomplish this goal, staff started with the long term financial plan forecast for FY11 as a baseline and then found additional ways to cut expenditures, while maintaining service levels and addressing coastal funding for next year. Overall, the proposed budget reflects a 0.4% decrease from the FY10 budget.

The proposed budget document includes revenue and expenditure summaries, department program detail, and other funds budgets (including the capital project balances, budget, and 5 year plan). This budget document also includes separate tabbed sections with information about the health insurance program, staffing and the coastal program.

GENERAL FUND

Status of FY2010 Budget

On a monthly basis we have been reporting the status of the FY10 budget in detail. As indicated in the May 31, 2010, Revenue and Expenditure Report, a few revenue sources are anticipated to come in under the budget standard but may be offset by other sources that are over the budget standard. Building permit revenue, which started the year well below the budget standard, has been improving over the past few months. We anticipate revenues to end the year at or slightly below the budget standard.

Expenditures for most departments are slightly less than the budget standard through May. Overall, the General Fund expenditures will end the year less than the budget standard unless we are impacted by a storm event before September 30, 2010. Expenditure reductions will more than offset any potential revenue shortfall, resulting in a small surplus for the year.

Status Report on Plan of Action for FY10 Budget Year

In the FY10 budget, staff identified additional steps that needed to be taken to eliminate or reduce future projected deficits. Town Council approved staff's action plan, as shown below (with an update on progress after each hollow bullet):

- *Pension Benefit Review (including Retiree Health Subsidy Survey)*
 - The Town Manager's recommendations were presented at the April 6, 2010, special Town Council meeting. Union negotiations regarding this issue are ongoing. Town Council action is expected later this year.
- *Further review Health Insurance Program in light of national changes, etc.*
 - An update regarding the Health Insurance Program can be found under the tab market "Health Insurance"
- *Consider other changes in Town compensation based on best practices and awareness of market competitiveness considerations*
 - Staff created a plan to modify the step and merit pay program and eliminate across-the-board pay increases. These items are currently being negotiated with the unions.
- *Consider strategically contracting for some services currently provided by Town staff*
 - The current budget includes the elimination of 3 Public Works positions in landscape maintenance. This is the first step of a 15-year privatization plan presented at the April 6, 2010, special Town Council meeting.
- *Consider other opportunities to reduce staffing and costs without reducing Levels of Service*
 - The current budget includes the elimination of 11.65 positions Townwide without reducing adopted levels of service.
- *Further increase collaboration among the Town's vehicle maintenance personnel*
 - Staff has consolidated Police and Fire-Rescue vehicle maintenance for all vehicles in the public safety fleet except the large Fire-Rescue apparatus. Communication has increased between that consolidated operation and the Public Works team that maintains all other Town vehicles.
- *Review organizational structure and function of Human Resource Department*
 - Human Resource Department has eliminated one position from the FY11 budget.
- *Create the Town of Palm Beach Erosion Control District*
 - Town Council decided not to create the Erosion Control District.
- *Analyze and make a strategic decision regarding debt financing vs. pay-as-you-go funding for Capital Improvement Projects*
 - During 2010, the Town issued bonds for approximately \$43 million to fund the first phase of the 20 year Capital Improvement Program. This generated savings in each year of the forecast period. The average annual savings is almost \$1 million and these savings peak at over \$2 million in FY17. The second phase of debt for the 20 year CIP is projected for FY18.
- *Consider options from the 2008 Comprehensive Review of Town Operations and new analysis for cost savings through Level of Service reductions that might be acceptable to the Mayor, Town Council, and Town citizens*
 - Level of service reductions have not been required to meet current Town financial goals (as established by past Town Council direction and the 2010 Long Term Financial Plan).

FY2011 Budget Highlights

The proposed FY11 budget represents excellent work by all Town staff. The department directors were instructed by the Town Manager to submit budgets that were below the Long Term Financial Plan forecasts for their departments. In total, the proposed budget for FY11 is \$3,216,809 over the LTFP forecast due to a transfer of \$3,090,000 for coastal projects (which the LTFP identified as a major financial challenge that had not yet been addressed) and the actuarially required employer retirement contribution being \$732,136 higher than had been anticipated in the LTFP. This was due to higher than normal salary increases granted in FY09 to the police officers to maintain their No. 1 status in the County (which was the official Town policy at that time) and to firefighters to maintain their top quartile status. Both police officers and firefighters were subject to the Townwide salary freeze for FY10. For FY11, staff is proposing the elimination of some vacant staff positions and other budget cuts. Without the increases over the LTFP for coastal and pensions, the total budget would have been \$605,327 under the forecast.

The LTFP presented at the April 6, 2010, Town Council meeting showed the following forecast for FY11 - FY15:

LTFP Projections as of April 2010	FY11	FY12	FY13	FY14	FY15	FY20
Revenues	64,474,301	65,224,799	66,562,491	68,345,715	70,115,271	79,552,751
Expenditures	63,352,995	60,992,748	63,121,099	63,756,351	67,966,800	80,485,807
Surplus/(Deficit)	1,121,306	4,232,051	3,441,392	4,589,364	2,148,471	(933,056)

The new baseline FY11 operating budget changes the forecast from what was presented in the LTFP. A net surplus is still projected for the 10-year planning period, but it is reduced from the LTFP. As stated above, the FY11 budget contains a transfer of \$3,090,000 for coastal protection projects recommended by the Shore Protection Board. There is still no funding for coastal projects in the forecast for FY12 and beyond. The revised forecast using the proposed budget is as follows:

Revised Projections Based on FY11 Budget	FY11	FY12	FY13	FY14	FY15	FY20
Revenues	66,569,804	64,946,960	66,306,372	68,094,604	69,868,725	79,281,492
Expenditures	66,569,804	61,106,699	63,304,289	66,003,675	68,224,723	80,681,495
Surplus/(Deficit)	0	3,840,261	3,002,083	2,090,929	1,644,002	(1,400,003)

To collect exactly the same amount of property taxes in FY11 as in FY10, the Town will have to raise the millage rate due to a substantial decline in assessed value. If the millage rate is maintained at the FY10 level of 3.2512, the LTFP forecast would be revised as shown on the following page:

If FY10 Millage is Used for FY11	FY11	FY12	FY13	FY14	FY15	FY20
Revenues	62,029,509	60,361,265	61,628,964	63,276,873	64,906,462	73,529,869
Expenditures	66,569,804	61,106,699	63,304,289	66,003,675	68,224,723	80,681,495
Surplus/(Deficit)	(4,540,295)	(745,434)	(1,675,325)	(2,726,802)	(3,318,261)	(7,151,626)

Reducing the millage rate back to FY10 levels would cause deficits immediately. The proposed FY11 expenditure budget would have to be cut by an additional \$4,540,295, requiring elimination of many programs and the layoff of up to 50 employees. It also would eliminate the surpluses that have been projected for FY12 through FY17, which are expected to provide partial funding for future coastal protection projects.

Revenues

In the General Fund, total revenues are expected to decrease by \$283,496 (-0.4%) from the adopted FY10 budget. The changes by revenue type would be as follows:

Revenue	FY2010	FY2011	FY10 vs. FY11 Difference	% Change
Ad Valorem Taxes	\$41,326,000	\$40,920,000	(\$406,000)	-1.0%
Non Ad Valorem Taxes	7,258,000	7,829,000	571,000	7.9%
Licenses & Permits	5,607,300	6,104,300	497,000	8.9%
Intergovernmental	1,156,700	1,129,000	(27,700)	-2.4%
Charges for Services	2,987,900	3,151,800	163,900	5.5%
Fines and Forfeitures	1,149,200	841,000	(308,200)	-26.8%
Investment Earnings	1,540,000	1,366,000	(174,000)	-11.3%
Miscellaneous	299,400	287,500	(11,900)	-4.0%
Interfund Transfers	550,000	550,000	0	0.0%
Transfer From Fund Balance	<u>4,978,800</u>	<u>4,391,204</u>	<u>(587,596)</u>	-11.8%
Total Revenue Budget	<u>\$66,853,300</u>	<u>\$66,569,804</u>	<u>(\$283,496)</u>	-0.4%

Ad Valorem Revenue

The LTFP called for property taxes to remain level from FY10 to FY11, so the proposed millage rate would generate the same amount of tax revenue next year as was generated in the current year. The table above shows a decline in ad valorem taxes from budget-to-budget because the Town's final taxable value for FY10 was lower than the preliminary taxable value at the time of budget adoption, resulting in less ad valorem tax revenue for the Town. The proposed operating millage rate of 3.6570 mills (which is 12.48% higher than the FY10 millage rate of 3.2512 mills) will yield the same amount of property tax revenue as the FY10 final taxable value. The Palm Beach County Property Appraiser's preliminary estimate of FY11 taxable value in Palm Beach

is 11.1% lower than the final taxable value for FY10. The maximum millage that Town Council can approve by a simple majority vote is 3.8002. The millage rate staff is proposing is 3.8% lower than the maximum millage rate.

Non Ad Valorem Revenue

Total non ad valorem revenues (excluding transfers of fund balance) are anticipated to increase by \$710,103 from FY10 budgeted revenues. The differences by revenue type are described in detail below:

- ❖ Non ad valorem taxes are expected to increase by \$571,000 (7.9%), due to increases in the revenue from the electricity and water utility tax and increases in local option sales and use taxes and franchise fees.
- ❖ Licenses and Permits are projected to increase by \$497,000 (8.9%). This is primarily due to the proposed creation of new fees for plan revisions and for floodplain management permits.
- ❖ Intergovernmental Revenues are anticipated to decrease by \$27,700 (-2.4%), due to decreases in anticipated grant revenues.
- ❖ Charges for Services are projected to increase by \$163,900 (5.5%), due to increases in special detail revenue, parking meter revenues, and lien search fees.
- ❖ Fines and Forfeitures are anticipated to decrease by \$308,200 (-26.8%), due to anticipated decreases in code enforcement fine revenue.
- ❖ Interest Earnings on the Town's invested funds are expected to decrease \$174,000 (11.3%) from the FY10 budget. The budget is based on slight improvement over current year actual receipts.
- ❖ Miscellaneous Revenue is proposed to decrease by \$11,900 (-4.0%), due to reduction in charitable solicitation revenue.
- ❖ The proposed transfer from fund balance is \$4,391,204. A portion of the transfer (\$578,000) is from the designated reserve for compensated absences to provide for the payment of accrued leave. The balance of the transfer is for the final year of the early retirement program buyout costs (\$136,000), contingency funding (\$973,000) in compliance with Town policy, and partial funding (\$2,704,204) for the \$3,090,000 transfer to coastal.

Expenditures

Total proposed General Fund expenditures of \$66,569,804 represent a 0.4% decrease from FY10 operating expenditures. Changes by program are included under separate tabs. Highlights of the overall changes by category of expenses for the FY10 vs. FY11 budgets are set forth on the table at the top of the following page:

Expenditure Category	FY2010	FY2011	FY10 vs. FY11 Difference	% Change
Salary and Wages	\$26,008,700	\$25,773,514	(\$235,186)	-0.9%
Employee Benefits	17,078,740	18,008,322	929,582	5.4%
Contractual	7,699,440	7,986,145	286,705	3.7%
Commodities	1,613,900	1,622,958	9,058	0.6%
Capital Outlay	2,557,700	2,439,039	(118,661)	-4.6%
Other	<u>11,894,820</u>	<u>10,739,826</u>	<u>(1,154,994)</u>	-9.7%
Total	<u>\$66,853,300</u>	<u>\$66,569,804</u>	<u>(\$283,496)</u>	-0.4%

Salary and Wages

Since the 1970s or before, it has been the Town's standard practice to award an across-the-board pay increase to all employees on an annual basis. This was a normal practice among public employers in Palm Beach County (and elsewhere). In FY10, due to the combined impacts of State-mandated property tax reform and the international financial crisis, the Town and most other public employers in our area froze employee wages. Most plan to resume awarding either across-the-board pay raises or performance-based pay raises, but not both. Town staff agrees that future annual Townwide payroll increases of 5% to 6% (the average for the past decade) are unsustainable in the future. Our LTFP projections are based on payroll growth of 3% or below. The Town has a pay-for-performance system for general employees and our step pay systems for police officers and firefighters also have a performance baseline. It is appropriate for both philosophical and practical reasons that the Town discontinue awarding across-the-board pay increases and that future pay increases be awarded to individual employees through our evaluation-based systems. Therefore, as recommended in the LTFP and presented at the April 6 special Town Council meeting, the Town FY11 budget includes funding (\$285,000) for performance-based pay increases but no funding for any across-the-board pay increase. Although the Town will no longer be awarding across-the-board pay increases, we do plan to adjust pay ranges when market influences make that a prudent and necessary action. (No such adjustment to Town employee pay ranges is necessary this year.) This will provide employees with continued future earning potential that can be achieved through performance-based pay raises.

The total cost of salaries and wages decreased by \$235,186 in the FY11 proposed budget. The majority of this savings is due to the elimination of 11.65 positions. A summary of the eliminated positions and related staffing recommendations is shown later in this document in the "Personnel Complement" section.

Some expenditures included within the salary and wages category are partially or fully offset by non-tax revenues. These expenditures include special assignment overtime, education incentive pay, and Telecommunicator salary reimbursement through County 911 Funding.

Employee Benefits

The increase in the cost of employee benefits reflects the impact of a \$1,568,698 increase in the actuarially determined retirement contribution offset by a decrease in the payout for the early retirement buyout program. There are a few employees that retired later than most of the other employees under that program. Final payments of \$136,000 will be made in FY11, which is a decrease of \$661,200 from FY10.

Health insurance costs are nearly flat, increasing by \$16,000. More information regarding the changes to the health insurance program can be found under the tab marked "Health Insurance".

Contractual

The increase in the contractual category is due to increased funding for landscape maintenance contracting, water charges, bank service charges for parking kiosks, and software support. Staff considered including funding for temporary increases in expenditures for the internal auditor and labor negotiations; however, to constrain the expenditure budget consistent with the LTFP, we are recommending that those funds instead be appropriated from the General Fund contingency account in FY11 as they have been in FY10.

Commodities

The increase in commodities is primarily due to increases in supplies for facilities maintenance.

Capital Outlay

The decrease in capital expenditures is due to the reduction in funding for the Townwide computer software upgrade, which was completed in FY10.

The annual depreciation contribution of \$2,204,039 to the Equipment Replacement Fund is included in capital outlay. Expenditures for replacement equipment are funded from the Equipment Replacement Fund.

Other

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

The Other category contains a decrease in debt service funding. The final payment for the coastal bonds occurred in FY10 and the first payment on the 2010A bond will occur in FY11, resulting in a net savings of \$422,000 in FY11 compared to FY10.

The funding of the Risk Insurance program decreased by \$8,237.

The Pay As You Go portion of the capital improvement program has been reduced to \$1,000,000 due to the issuance of the bond for the 20 year CIP.

The transfers include \$3,090,000 to the Coastal Protection Fund for the coastal program recommended by the Shore Protection Board.

Funding for the Four Arts Library anticipates a 3% increase for a total of \$280,600.

The General Fund Contingency for FY11 is funded at 1.5% (\$973,000) of total General Fund operating expenditures, per Town policy.

Town Vehicles

In May, the Town Manager created an interdepartmental committee to review the Town's vehicle fleet. Chaired by Information Systems Manager Spencer Wilson, the committee included representation of vehicle maintenance staff, procurement staff, and the Town's operating departments. Their charge was to identify opportunities to reduce the number and size of vehicles we purchase, and to make any other recommendations that could lead to reduced costs in the purchase and operation of Town vehicles. (Fire-Rescue apparatus, large industrial Public Works vehicles, and marked Police cars were exempted from the committee's review, which focussed upon "civilian vehicles" to expedite the first phase of this effort.) The Committee did a fast and effective job and made initial recommendations which will (1) provide future annual cost savings in their own right and (2) provide the foundation upon which the Town's management team will identify additional cost savings as we refine plans to streamline the fleet. We will report to the Mayor and Town Council on this matter later this year to more explicitly describe changes that will provide immediate savings during FY11 and will improve our bottom line in future updates to our financial forecasts.

Fund Balance

As of September 30, 2009, the Town's General Fund undesignated fund balance was \$20,980,277. Town policy requires that the General Fund maintain an undesignated fund balance of 25% of budgeted operating expenditures. This requires a minimum undesignated fund balance of \$15,710,375 for FY10. Therefore, the Town's General Fund undesignated fund balance is \$5,269,902 above the policy required minimum at the end of FY09. We anticipate a small surplus for FY10 unless we have a major storm event before the end of the fiscal year. Any surplus will be added to the above amount.

The proposed budget includes a transfer of \$4,391,204 from fund balance reserves to fund the following items: contingency reserve (\$973,000), the final funding for the early retirement buyout (\$136,000), compensated absence payouts (\$578,000), and partial funding (\$2,704,204) of the transfer to the Coastal Protection Fund. The compensated absence payouts will come from the compensated absence reserve. The other transfers will come from the Town's General Fund undesignated fund balance. After these transfers, there will be a remaining undesignated General Fund balance of \$878,698.

Personnel Complement

The total proposed personnel complement (for all funds Townwide) for FY11 is 388.33 full-time equivalent personnel (FTEP), which is a decrease of 11.65 FTEP from the adopted FY10 budget. This would be the lowest number of authorized positions since FY99 and is a decrease of 26.9 FTEP in the past 4 years (22 in the past 2 years).

The personnel complement changes from the adopted FY10 budget include the following:

Department	Position	FTEP
Town Manager	Eliminate Assistant Town Manager	(1.00)
	Add Part Time Executive Assistant (no benefits)	0.50
Human Resources	Elimination of HR Assistant	(1.00)
Planning, Zoning & Building	Elimination of Part Time Office Assistant (no benefits)	(0.50)
Police	Elimination of Administrative Coordinator	(1.00)
	Elimination of Business & Community Relations Manager	(1.00)
	Elimination of Motorcycle Unit Sergeant	(1.00)
	Elimination of Parking/Code Sergeant	(1.00)
	Elimination of Records Assistant I	(1.00)
	Addition of PT Accreditation Manager (no benefits)	0.50
	Addition of Parking/Code Manager	1.00
Public Works	Elimination of Equipment Operator Parks	(1.00)
	Elimination of Parks Supervisor I	(1.00)
	Elimination of Nursery Technician	(1.00)
	Elimination of Mechanic III	(1.00)
	Elimination of Laborer II/WRD	(1.00)
	Elimination of Equipment Operator Parks	(1.00)
	Addition of Wastewater Operator I	1.00
	Change Records Maintenance Assistant to Part Time (no benefits)	(0.50)
Recreation	Reduction in Part Time Staff	(0.45)
Kruesler Park	Reduction in Part Time Staff	(0.20)
Total		(11.65)

All of these positions are currently vacant or the incumbent is being transferred to a vacant position. No Town employees will be laid off as a result of these positions being eliminated from the Town budget.

The table below provides a summary of FTEs by Department.

Department/Fund	FY2007	FY2008	FY2009	FY2010	FY2011
Town Manager	6.00	6.00	6.00	6.00	5.50
Information Systems	6.00	6.00	6.00	6.00	6.00
Human Resources	4.90	4.90	4.90	4.95	4.57
Finance	18.00	18.00	18.00	17.45	17.45
Planning, Building & Zoning	27.50	29.00	29.00	28.75	28.25
Fire-Rescue	81.00	81.00	81.50	90.20	90.40
Police	131.00	129.50	129.50	115.05	111.35
Public Works	101.80	101.91	101.41	97.75	92.35
Capital Fund	1.00	0.00	0.00	0.00	0.00
Recreation Enterprise Fund	32.23	29.17	28.78	29.03	28.48
Risk Fund	2.00	2.00	1.50	1.00	1.00
Health Fund	1.60	1.60	1.10	1.10	0.53
Kruesler Park	2.20	2.20	2.20	2.20	2.00
OPEB Trust	0.00	0.00	0.50	0.50	0.45
Total Authorized Positions	415.23	411.28	410.39	399.98	388.33

Inventory of Assets

The estimated inventory of parts, supplies, fuel and materials on hand as of October 1, 2010, will be approximately \$471,000 and the total fixed asset inventory (which includes machinery, equipment, and vehicles with a value over \$2,500 and computer equipment with a value over \$1,500) will be approximately \$17,350,000.

OTHER FUNDS

Below are highlights from the other Town funds. Additional information can be found in the back of the document after the General Fund information. The Town's other funds include: Debt Service, Capital Improvement Funds, Recreation Enterprise Fund, Internal Service Funds (Health, Risk, Equipment Replacement), and Trust Funds (Pension and OPEB Trust).

Debt Service Funds (201, 204, 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 20 year Capital Improvement Program and refunding all of the Town's existing debt. In addition, bonds totaling \$14,770,000 were issued for the Worth Avenue Commercial District Project.

The Town's outstanding debt as of September 30, 2010 is shown below:

Year Issued	Outstanding Principal Balance @ September 30, 2010	Purpose
2010A	\$57,035,000	Finance a portion of 20 year CIP and refund outstanding debt.
2010B	\$14,770,000	Worth Avenue Commercial District Project
Total	\$71,805,000	

As of September 30, 2010, the Town's net bonded debt will amount to only 12.2% of the legal limit of \$588,927,574 (5% of preliminary FY11 taxable value of \$11,778,551,481).

The Town's credit ratings were reevaluated with the issuance of the 2010 bonds. Moody's Investors Service issued Aa1 for the Revenue Bonds and a Aaa issuer rating. Standard and Poor's credit rating on the Revenue Bonds is AA+ and the issuer credit rating is AAA. These are the highest ratings these two services issue and represent the highest quality investment grade debt.

The 2010A Series Revenue Bonds debt service appropriation of \$3,625,338 is funded from non-ad valorem revenues, of which \$125,338 is funded through the Recreation Enterprise Fund for the Town's portion of the Par 3 Renovation. The non-ad valorem revenue transfer from the General Fund for FY10 is \$3,500,000.

The 2010B Series Revenue Bonds debt service appropriation of \$863,663 is funded through non ad valorem assessments on the property owners within the Worth Avenue Assessment District.

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

For the past 25 years most of the Town's capital projects have been funded on a pay-as-you-go basis. In FY10, the Town Council decided to issue bonds to fund a portion of the costs of the 20 year CIP program.

For FY11 the following projects have been funded in the proposed Pay As You Go capital budget.

- Storm water improvements - \$150,000
- Sanitary sewer improvements - \$200,000
- Milling & Resurfacing Program - \$500,000
- Water Main Improvements (WPB) - \$800,000 (Offset by reimbursement from West Palm Beach)
- Repairs to Pinewalk - \$135,000
- Skees Road Paving - \$75,000

Projects that are to be funded in FY11 from the Bond Proceeds Fund for the 20 year CIP program are listed under the Capital Funds tab.

Coastal Protection

The CCMP pay-as-you-go fund (308) and the CCMP Construction Fund (309) have been used to fund the debt service and the construction costs of the coastal projects since FY2000.

The amount reflected in the proposed budget (\$3,090,000) will be sufficient to finance recommendations by the Shore Protection Board for FY11. No funding has been allocated to any future coastal projects. The coastal management plan that was recommended by the Shore Protection Board will require the appropriation of significant sums (millions of dollars each year) to pay for the design, permitting, construction, and monitoring of future projects.

Recreation Enterprise Fund (403)

The Recreation Enterprise Fund (REF) comprises all recreational activities and facilities in the Town, including the golf course, two tennis facilities, the recreation center, and the marina. The FY2011 budget proposal was reviewed by the Recreation Advisory Commission at the May 5, 2010, regular meeting.

REVENUE

Overall, REF operating revenue is expected to decline for FY11. Although signs point to a recovering economy, it is expected to be slow for the foreseeable future. With this in mind, staff has taken a very conservative approach to projecting revenue. Growing participation (rather than raising fees) will be the focus in the next couple of years.

Tennis revenue projections are slightly higher for FY11 due to an expected increase in participation. Annual and daily tennis fees will be held at their current levels, with participation levels and revenues monitored closely over the fiscal year to determine the continued impact of the current economic condition.

Recreation Center revenues remain fairly flat due to leveling participation and the cyclical nature of recreation programs and events. However, several new and enhanced programs have recently been implemented and are planned for FY11. Staff will continue to critically analyze our program offerings to ensure that the needs and interests of the community are being met with knowledge and understanding that individual and family discretionary spending continues to be subject to much greater scrutiny than in the past.

Town docks revenue is expected to remain flat. There are no recommended increases to annual, seasonal or transient rates for FY2011. The Town Docks did not attain 100% occupancy in FY2010, transient revenues were also behind last year (and data shows fewer transient visitors and shorter vessel stays), and area rates are not expected to increase until occupancy percentages increase. With annual and seasonal vacancies, the opportunity to offer winter monthly rates has presented itself. The rate would be placed between the winter daily rate and the seasonal rate and is designed to attract the long term transient or a short term seasonal vessel.

Golf revenue categories and rates are now a tiered system, reflecting a commitment to increasing resident participation. No fee increases are recommended for FY11. The

current fee schedules reflect rates that are appropriate for the quality and caliber of the restored golf course and revenue projections are expected to more than offset the proposed expenditure budget increases.

EXPENDITURES

The proposed REF operating budget represents a slight increase from the FY2010 budget overall. Salaries and pension benefits will increase a modest amount for FY2011 and contractual/commodity expenditures continue to be trimmed but will increase slightly, too. The increases in the golf budget represent the costs associated with the commitment to higher maintenance and operating standards necessary to provide a facility that is positioned for long-term success.

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

Internal Service Funds (501, 502, 520)

The transfer to Risk Fund (501) has decreased by \$8,237 from FY10 to FY11.

The employer contribution to the Health Insurance Fund (502) has increased by \$16,000 from FY10 to FY11.

The Equipment Replacement Fund (520) contains the accumulated depreciation of all fixed assets over the established thresholds of \$2,500 for capital equipment and \$1,500 for computer equipment. The annual depreciation transfer for FY11 is \$2,204,039. Of this amount \$330,000 represents the annual depreciation for computer equipment and \$1,874,039 represents the annual depreciation for other fixed assets. In FY11 the total expenditures for equipment purchases will be \$994,500. A detailed listing of proposed equipment purchases is located in the Internal Service Funds section of this budget document.

Trust Funds - Retirement (600, 606, 607)

The Town staff administers the Town of Palm Beach General Employees' Retirement Plan (600). The Town of Palm Beach Police Officers' Pension Plan (606) and Town of Palm Beach Firefighters' Pension Plan (607) are administered by a separate contract.

The Town and each plan's participants are obligated to fund that plan's costs based upon annual actuarial valuations. The Town Council is authorized to establish benefit levels and to approve the actuarial assumptions used in the determination of contribution levels. The actuarially determined contribution for all Town funds for FY11 increased by \$1,568,698 (20.85%). This increase was due to investment losses in 2008 and 2009 and the salary increases for police officers and firefighters approved in 2008 for FY09. The required contribution for FY11 is \$9,093,944.

The Town contribution comparison for FY10 vs. FY11 is shown in the table below:

	FY10	FY11	\$ Change	% Change
General Employees	\$2,507,174	\$2,927,020	\$419,846	16.75%
Lifeguards	109,310	148,364	39,054	35.73%
Police	2,261,552	2,828,758	567,206	25.08%
Firefighters	2,647,210	3,189,802	542,592	20.50%
Total	\$7,525,246	\$9,093,944	\$1,568,698	20.85%

Health Insurance (OPEB) Trust (610)

The actuarially determined transfer to the OPEB trust from the General Fund in the proposed FY11 budget is \$1,533,300. This amount is \$17,000 less than FY10. The trust was established to account for and fund the liability for retiree health benefits. The contributions are funded like pension benefits, taking into account the accrued cost for current employee benefits as well as the costs of retired employee benefits. The Town's balance in the OPEB fund is 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 section of the budget document. The budget includes funding for debt service and maintenance. These costs are fully offset by the assessments charged to the owners of the property. This budget is tentative because these matters are not scheduled to be finalized until a July 13 public hearing, when the preliminary assessment resolution will be presented for consideration.

Upcoming Meeting Schedule

Staff will present this proposed budget at the special Town Council meeting on June 21, 2010. We will review any unresolved budget matters at the regular monthly Town Council meeting on July 13, 2010, and at subsequent meetings in July and August, as needed. A resolution adopting the FY11 Tentative Millage Rate will be presented at the July 13 Town Council meeting to keep the Town in compliance with the municipal budget adoption schedule mandated by State law.

cc: Department Directors
Thomas G. Bradford, Deputy Town Manager
Spencer D. Wilson, Information Systems Manager

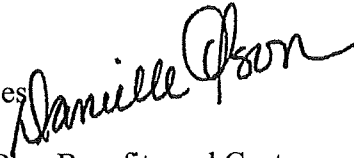
TOWN OF PALM BEACH

Information for Special Town Council Meeting on: June 21, 2010

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Danielle Olson, Director of Human Resources



Re: Report of Current and Historical Insurance Plan Benefits and Costs

Date: June 14, 2010

STAFF RECOMMENDATION

Staff recommends that the Town Council approve the amended renewal from BlueCross BlueShield of Florida for claims administration and network access.

GENERAL INFORMATION

Plan Management

Effective January 1, 2009 several changes to the insurance plan benefits provided to Town employees were made including increased deductible in the PPO 702 plan, and increased copays across all plans for primary physician visits, specialist visits, in-office procedures, and prescriptions. Additionally the decision was made in December 2008 to the Specific Stop Loss insurance from \$65,000 to \$100,000 effective October 1, 2009 providing a reduced premium. In an effort to maintain a fiscally responsible focus on increasing costs associated with employee insurance benefits, changes proposed and implemented in FY10, effective January 1, 2010, included a dependent audit, plan changes, opt out incentive, retiree sliding premium scale, and PPO buy up for active employees.

The above referenced initiatives result in short and long-term savings as they provide a reduction in total member participation and claim costs. The annual savings presented in Exhibit A are projected to be \$1,304,166. This projection includes real savings, such as those experienced by a premium reduction, and estimated savings associated with reduced claims stemming from declining enrollment attributable to the opt-out program and dependent audit.

In FY10 and beyond the Town continues to pursue the careful management of insurance costs with continuing attention to the quality of the benefits offered and contributions made by the Town and employees. Several factors can impact claims, premiums and other costs, including utilization, plan adjustments, cost shifting, and inflation of claim costs. The Town, being assisted by Gallagher Benefit Services, will maintain focus and take action related to the various drivers impacting the rising costs associated with health insurance. Past practice and contemporary actions will be taken such as education, preventive services, voluntary health-risk assessments, utilization analysis, and disease management in order to reduce the impact to plan cost drivers.

Market Comparison and Plan Analysis

Fiscal statistics of the plan were reviewed in 2010 including a comparison of premiums charged in the market and the per employee per month cost (PEPM). The PEPM trend for the Town over the past five years is an increase of 5% and the FY09 PEPM increase was 4.4%, slightly below our average trend (Exhibit C). Actions, such as the Buy-Up plan initiated as of January 1, 2010 resulting in a shift of enrolled members from the PPO 702 (\$200 deductible) plan to the PPO 719 (\$500 deductible) and HMO plans, directly impact and provide a reduction in the PEPM cost. The plan design and management resulting in change in FY09 and FY10, in addition to on-going disease management and education of plan benefits, provide additional management and stabilization of the PEPM cost.

Premium information of municipalities and public agencies within Palm Beach County surveyed by the City of Boynton Beach (Exhibit B) reveals an average monthly premium for single coverage of \$658 for the Preferred Provider Option (PPO) plan; the Town's monthly premium for single coverage on the PPO 702 (\$200 deductible) plan is \$381, and \$343 for the PPO 719 (\$500 deductible) plan. The Town's premiums are 42% to 48% lower than the average for our municipal market and are the lowest of any of the employers in the survey. The Town's current experience data projects an estimated 6.5% increase in medical and prescription premiums for FY11. Gallagher Benefit Services, consultant to the Town for employee benefit insurance plans, estimates the annual trend of medical claims, inclusive of claims, to be at 10.5%. We have estimated an 8% increase within the Long Term Financial Plan due to the Town's better than average historical claim experience.

Further review was conducted considering premium costs within the wider scope of the market. The Kaiser Family Foundation (Kaiser) and the Health Research & Educational Trust (HRET) conducts an annual national survey of nonfederal private and public employers with three or more to provide current information about the nature of employer-sponsored health benefits. According to the 2009 Kaiser/HRET survey, the 11th report issued by the agency, the Town's annual premiums are below the national average reported. The premium for the PPO702 (\$200 deductible) plan is 7% below, the PPO719 (\$500 deductible) plan is 19% below, and the HMO plan is 26% below the national average.

Health Insurance Fixed Costs

BlueCross BlueShield of Florida (BCBS) is the current health insurance carrier for the Town's employee and retiree plans. The current contract extends through September 30, 2011 and the administrative services fee (ASO) effective thru September 30, 2010 is \$55.50 per enrolled employee and retiree. Our average annual enrollment for FY09 was 556 resulting in an annual ASO of approximately \$370,296. BCBS provided the Town with a proposed amendment to the existing contract providing a reduction in the current ASO fee (effective June 1, 2010) and guarantee of a reduced ASO rate through September 2014 (Exhibit D). The fee quoted is comparable to other public sector self funded plans in the county and throughout the state. Palm Beach Gardens ASO is \$48.00 for FY10 with another carrier and the Public Risk Management of Florida consortium, representing 34 of municipalities with approximately 4,600 employees, has a \$52.00 ASO fee.

Period	Current ASO Fee	Proposed ASO Fee
06/01 – 09/30/2010*	\$55.50	\$48.75
10/01/2010 – 09/30/2011	\$58.27	\$48.57
10/01/2011 – 09/30/2012	\$58.27	\$49.57
10/01/2012 – 09/30/2013	\$58.27	\$49.57
10/01/2013 – 09/30/2014	\$58.27	\$49.57

*BCBS is willing to implement the rate change retroactive to June 1, 2010 if agreement is provided no later than July 1, 2010.

BCBS also proposed a \$50,000 penalty should the Town terminate the contract with BCBS prior to September 30, 2013. The savings experienced by June 2011 would be approximately \$50,000 and a change in carrier would not occur mid-plan year, so the cost impact to the Town for accepting this amendment reducing the ASO now and then deciding in FY11 or beyond to cancel the contract prior to September 30, 2013 would be de minimis. BCBS has offered this amendment retroactively to June 1, 2010, versus effective July 1, 2010, if the amended agreement is accepted by the Town on or before July 1, 2010.

Dental Insurance

During a Special Town Council Meeting held on January 31, 2008 the decision was made to self-fund the Town's dental insurance program effective January 1, 2009. The change from fully-insured to self-funded was projected to provide savings based on consideration that dental insurance costs typically trend at 5% to 6% in addition to the elimination of premiums payable to an insurance company. The Town's minimally increasing claims history combined with a reasonable ASO fee were assumed to cost less than full-insured dental premium fixed costs. Exhibit E provides the history of the plan including fixed costs and claims data from 2006. The total plan costs for 2006 thru 2008 would only include fixed costs as premiums charged within the fully-insured environment.

The savings expected from moving to a self-funded plan were not fully realized and overall plan expenses increased from 2008 to 2009 by 7.5%. Therefore, the Department of Human Resources is currently working with the Purchasing Department on a bid related to the proposal for dental insurance. Overall, our goal is to reduce fixed and claim costs associated with the plan. Considering the expenses incurred within the plan when savings were projected we felt it necessary to explore our options for carrier providers, attempt to secure lower fees, and maintain high-quality member and administrative services. Bids include a provider analysis to ensure that should a transition from the current carrier be made provider interruption for employees will be limited.

Outsourcing of Benefit Communications and Enrollment Management

The Human Resource Department has reduced staff in the department by 25% resulting from the elimination of one non-exempt Human Resource Assistant position. Detailed analysis of department operations identified the possibility of the position elimination and resulting savings due to outsourcing benefit administration. The consolidated electronic submission of benefit change forms and reconciliation of enrollment to invoices managed by a third-party vendor would reduce labor costs while avoiding decreased services to employees. We estimate the savings by contracting for online eligibility database, management of eligibility for all of the various benefit plans and COBRA continuation of coverage, and monthly bill reconciliation will be approximately \$28,000 per year.

The results and recommendation regarding the bids for both the dental insurance and outsourcing of benefit communications and enrollment management will be presented for Council's consideration at the July 13, 2010 meeting.

Patient Protection and Affordable Care Act (PPACA)

Finally, the Federal Patient Protection and Affordable Care Act (PPACA) passed in 2010 outlines several significant changes to health care and insurance plans nation-wide. We will, with the support of Gallagher Benefit Services, continue to closely analyze the impact of the PPACA as standards and requirements regarding elements of the act are developed at the Federal level. The majority of the changes are scheduled for implementation in 2014. However, the Town will need to make the following plan changes in the near future to be in compliance with PPACA.

1. Effective immediately, provide break time and a place for breastfeeding mothers to express milk for up to 1 year after birth. The place cannot be a bathroom and must be shielded from view in addition to being free from intrusion by co-workers or public. Direct written communication will be provided to expectant mothers.
2. Proactively pursue reimbursements available thru the Reinsurance Program for Early Retirees effective June 23, 2010. The program will potentially provide rebate money, as available, to the Town as a self insured provider of employee benefits for those retirees who are not yet eligible for medicare (ages 55-64), but are true retirees of the Town and enrolled with our health insurance coverage.
3. Elimination of the \$5,000,000 maximum lifetime limit on all plans for plans beginning on or after October 1, 2010.
4. Elimination of any and all pre-existing condition clauses on medical plans for children under 19 years of age for plans beginning on or after October 1, 2010.
5. Provide coverage to dependent children until age 26, regardless of tax status as dependent or married, only if ineligible for other group health coverage for plans, beginning on or after October 1, 2010.

INDEX OF EXHIBITS	
Exhibit A	Projected Savings for Health Plans as of April 6, 2010
Exhibit B	2010 Medical Insurance Premiums for Active Employees in Palm Beach County as compiled by the City of Boynton Beach
Exhibit C	Medical & Prescription Drug Claim Cost History & Employee/Employer Contribution History
Exhibit D	Amended Agreement and Reduction to the Administrative Fee from BlueCross BlueShield of Florida
Exhibit E	Dental Plan Cost History and Projections

DO

cc: Department Directors

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Exhibit A

Projected Savings for Health Plans Special Town Council Meeting – April 6, 2010

	<u>Projected Savings</u>	<u>Actual Savings</u>
1) Medical Plan Changes for 2009		
a. Reduction of Administrative Service Fee (ASO)	\$ 18,700	\$21,632
i. Reduction of the ASO provides a savings of \$2.95 per primary covered member per month.		
b. PPO 702 plan changes	\$ 206,000	\$247,280
i. Deductible change from \$100 to \$200		
ii. Office visit co-pay increased to \$20 for primary physician and \$30 for specialist		
iii. Prescription co-pay increased to \$10 Generic, \$20 Preferred and \$30+50% for Non-Preferred		
c. PPO 719 plan changes		
i. Office visit co-pay increased to \$25 for primary physician and \$35 for specialist		
ii. Prescription co-pay increased to \$10 Generic, \$25 Preferred and \$40+50% for Non-Preferred		
d. HMO plan changes		
i. Office visit co-pay increased to \$15 for primary physician and \$30 for specialist		
ii. Prescription co-pay increased to \$10 Generic, \$20 Preferred and \$30+50% for Non-Preferred		
iii. Inpatient hospital increased to \$500 co-pay per admission		
iv. Emergency room increased to \$100 co-pay per admission		
2) Dental Plan Changes for 2009	\$ 60,000	\$20,404
a. Conversion from fully insured to self insured provided a plan balance of \$20,404 for FY09.		
3) Implementation of a Retirement Health Savings Plan (RHSP) (Actual savings reflects FY10 to date contributions)	7.65% of contributions	\$6,354

Exhibit A - Updated Projected Savings
Special Town Council Meeting, April 6, 2010

4) Adjustment to Stop Loss Coverage	\$186,904	\$273,435
a. Change to Specific Deductible Level from \$65,000 to \$100,000 as of October 1, 2009. Actual savings reflect difference in renewal of premium between coverage levels.		
5) Enrollment of Medicare eligible retirees	\$5,618	\$3,745
a. The Human Resources Department provided retirees with necessary information for Medicare enrollment. One retiree remains without Medicare Part A and B coverage.		
6) Receipt of Medicare Part D subsidy dollars	\$70,000	\$51,719
a. Subsidy payments received for Medicare Part D drugs used by retirees and defined in 42 C.F.R. 423.100. (FY08 was \$61,905)		
7) Dependent Audit of Health Plans (Original estimate of potential savings between \$84,000 and \$168,000)	\$84,000	\$85,832
8) Gallagher Benefit Services Inc. Reduction to Stop Loss Coverage commission	\$37,840	\$41,015
9) PPO Buy Up Option (effective January 1, 2010)	\$386,542	\$ 314,621
a. The Town contribution toward employee premium coverage is 100% for the PPO 719 (\$500 deductible plan) and the HMO plan; employees may buy up by contributing toward the premium for the PPO 702 (\$200 deductible plan) if so desired.		
10) Retiree Sliding Scale ¹	\$58,018	\$ 162,673
a. Based on maximum allowable premium charges per state statute, enrollment changes, and shift in the premium cost sharing the Town reduced its monthly premium contribution for retiree benefits by \$13,556		
11) Opt Out Incentive ²	\$62,880	\$75,456
a. Upon election and proof of alternative coverage, employees receive \$175 per month for opting out from medical insurance coverage. Original estimated savings of \$524 per person per month.	(10 ees)	(12 ees)
Total	\$ 1,176,502	\$1,304,166

¹Original projections provided in April 2009 did not include the Retiree Sliding Scale approved in June 16, 2009.

²Original projections provided in April 2009 did not include the Opt Out Incentive approved in June 16, 2009.

2010 Survey of Medical Insurance Premiums for Active Employees in Palm Beach County

Exhibit B

Organization	EMPLOYEE COVERAGE ONLY				1 DEPENDENT (Spouse and/or One Child) + EMPLOYEE				FAMILY + EMPLOYEE			
	PRO - POS		HMO		PRO - POS		HMO		PRO - POS		HMO	
	BEST BENEFIT PLAN	\$ ER	BEST BENEFIT PLAN	\$ ER	BEST BENEFIT PLAN	\$ ER	BEST BENEFIT PLAN	\$ ER	BEST BENEFIT PLAN	\$ ER	BEST BENEFIT PLAN	\$ ER
Boys Raton	OAP/\$435.36; OAPIN/\$392.83	OAP/\$50.00; OAPIN/\$0.00	n/a	n/a	OAP/\$889.60 EE+SP; OAPIN/\$801.27 EE+SP; OAPIN/\$806.95 EE+CH; OAPIN/\$726.96 EE+CH	OAP/\$559.60 EE+SP; OAPIN/\$256.27 EE+SP; OAPIN/\$11.95 EE+CH; OAPIN/\$481.96 EE+CH	OAP/\$330.00 EE+SP; OAPIN/\$275.00 EE+SP; OAPIN/\$295.00 EE+CH; OAPIN/\$245.00 EE+CH	n/a	OAP/\$1036.24 OAPIN/\$1283.82	OAPIN/\$390.00 OAPIN/\$320.00	n/a	n/a
Boynton Beach	\$527.01	\$0.00	n/a	n/a	\$1021.63 EE + Spouse \$ 946.17 EE + Child(ren)	\$ 527.01 EE + Spouse \$ 527.01 EE + Child(ren)	\$494.62 EE + Spouse \$119.16 EE + Child(ren)	n/a	\$1,175.26	\$527.01 \$648.25	n/a	n/a
Delray Beach	HSA/\$500.00; OAP/\$252.60	\$0.00								HRA/\$330.40; OAP/\$1,450.54		\$355.70
Jupiter	HSA/\$462.02 HRA/\$531.66	HSA/\$43.32 HRA/\$43.32	\$544.80	\$501.28	\$43.32					HSA/\$143.40 HRA/\$137.74		\$1,963.76
Lake Worth	\$484.64	\$367.69	\$116.95	\$272.56	\$272.56	\$0.00				\$880.09	\$658.62	\$215.34
North Palm Beach	\$428.20	\$0.00	\$449.55	\$428.20	\$21.35					\$1,286.97	\$238.82	\$1,286.97
Palm Beach	\$381.88	\$343.38	\$38.50	\$323.35	\$323.35	\$0.00				\$805.34	\$448.28	\$268.64
Palm Beach County	POS/\$601.09 PPO/\$1,500.80	POS/\$568.58; PPO/\$1,261.36	POS/\$32.50; PPO/\$239.44	\$549.44	\$538.61	\$10.83				POS/\$1,143.40 PPO/\$1,337.74	\$1,273.07 2	\$1,308.67
PBC Sheriff's Office	\$818.55	\$748.56	\$70.00	\$544.56	\$524.56	\$20.00				\$2,086.26	\$190.00	
Palm Beach Gardens	\$685.26	\$685.26	\$0.00	\$518.49	\$518.49	\$0.00				\$1,306.61	\$220.00	\$115.00
Riviera Beach			OAP/\$0.00; OAPIN/\$0.00	n/a	n/a	n/a				OAPIN/\$11.82 OAPIN/\$911.67	n/a	n/a
Royal Palm Beach	High deduct - plant \$1000.00	\$20.05	n/a	n/a	n/a					High Deduct plan; \$2,000	\$286.80	n/a
Tequesta	\$472.31	\$0.00								\$1,180.79	\$238.16	
Wellington	\$523.26	\$598.26										
West Palm Beach												

OAP - Open Access Plus
OAPIN - Open Access Plus In-Network
HRA - Health Reimbursement Account
HRS - Health Savings Account
POS - Preferred Provider Option
PPO - Point of Service

Town of Palm Beach
Medical Insurance Fixed and Claim Cost History

	03/04	04/05	05/06	06/07	07/08	08/09
Claims	\$2,226,305	\$2,204,922	\$2,407,417	\$2,653,148	\$3,107,740	\$3,603,805
Specific Reimbursement	(\$128,686)	(\$20,132)	\$0	(\$180,994)	(\$406,949)	(\$677,945)
Net Paid	\$2,097,619	\$2,184,790	\$2,407,417	\$2,472,154	\$2,700,791	\$2,925,859
Fixed Costs	\$1,239,369	\$1,266,130	\$1,261,266	\$1,280,606	\$1,243,788	\$1,307,305
Total	\$3,336,988	\$3,450,920	\$3,668,683	\$3,752,760	\$3,944,579	\$4,233,164
% Change in Total		-1.0%	8.4%	9.3%	14.6%	13.8%
Average Annual Enrollment	517	528	542	551	537	556
Cost PEY ¹	\$4,057	\$4,142	\$4,443	\$4,488	\$5,029	\$5,262
Cost PEPM ²	\$338	\$345	\$370	\$374	\$419	\$438
% Change in Cost PEPM		2.0%	6.8%	1.0%	10.8%	4.4%

¹per employee/retiree per year

²per employee/retiree per month

Employee and Employer Contribution History

	03/04	04/05	05/06	06/07	07/08	08/09
Employee	461,704	548,201	530,295	537,701	504,366	449,787
Retiree	461,096	539,195	610,698	709,227	843,062	948,344
Total Employee/Retiree	922,800	1,087,396	1,140,993	1,246,928	1,347,428	1,398,131
% Change in Employee/Retiree		17.84%	4.93%	9.28%	8.06%	3.76%
Town Contribution	2,414,188	2,363,524	2,527,690	2,505,832	2,597,151	2,835,033
% Change in Town		-2.10%	6.95%	-0.86%	3.64%	9.16%



**BlueCross BlueShield
of Florida**
An Independent Licensee of the
Blue Cross and Blue Shield Association



ANDY CARROLL | Strategic Account Executive, Public Sector • Telephone: 407-833-7703 • Facsimile: 904-301-1605

May 28, 2010

Richard Schell
Gallagher Benefit Services
2255 Glades Road, Suite 400 E
Boca Raton, FL 33431

RE: Town of Palm Beach

Dear Richard,

We consider it a true privilege to be the carrier of choice for the Town of Palm Beach. As you know, BCBSF and the Town of Palm Beach are currently in a multi-year contract that extends through September 30, 2011. This contract was agreed upon in 2008 when the economic environment was much different than today. Because of our long term partnership with the Town of Palm Beach, we want to do everything that we can to help our valued customers when they need us most.

We are proposing an immediate administrative fee reduction that extends the current contract through September 30, 2014. Our offer will provide cash flow savings now for the Town of Palm Beach as well as offer financial stability to their administrative expenses moving forward with potential savings projected over \$236,000. Listed below are the details of this offering:

	Contracts	Current Fee	Total	Proposed Fee	Total	Savings
7/1/2010 - 9/30/2010	535	\$55.50	\$89,076	\$48.75	\$78,244	\$10,832
10/1/2010 - 9/30/11	535	\$58.27	\$374,093	\$48.57	\$312,975	\$61,118
10/1/2011- 9/30/2012	535	\$58.27*	\$374,093	\$49.75	\$319,395	\$54,698
10/1/2012 - 9/30/13	535	\$58.27*	\$374,093	\$49.75	\$319,395	\$54,698
10/1/2013 - 9/30/2014	535	\$58.72*	\$374,093	\$49.75	\$319,395	\$54,698
						\$236,044
*These three years are for illustrative purposes only. They are not currently under contract for this time period.						

All other terms and conditions of the current contract will remain in force and an early termination clause will be added to the new contract. This clause would apply a \$50,000 payout to BCBSF should the Town of Palm Beach terminate their contract with BCBSF prior to September 30, 2013. The clause would be waived for the period of the last year of this contract (through September 30, 2014.)



**BlueCross BlueShield
of Florida**

An Independent Licensee of the
Blue Cross and Blue Shield Association



ANDY CARROLL | Strategic Account Executive, Public Sector • Telephone: 407-833-7703 • Facsimile: 904-301-1605

BCBSF provides the best access at the lowest net cost for the members of the Town of Palm Beach. Knowing that they are with a carrier that provides them with the lowest net cost to their plan, we are hoping that you and the Town of Palm Beach will be excited about this approach.

I want to confirm that BCBSF is willing to back date the proposed administrative fee credit to 6/1/2010 as long as we have agreement from the Town of Palm Beach no later than 7/1/2010. My understanding from our call earlier this week is that this will provide the staff at The Town of Palm Beach enough time to receive final approval for this reduction. Based on the timing of the change, the administrative fee will be issued as a credit to the invoice once the internal process has been completed.

Wendy will be back in the office on June 8th and will be able to answer any questions you may once you've had the opportunity to review our offer. If something comes up prior to then, please do not hesitate to contact me for assistance. I will be happy to help.

Respectfully,

Andy Carroll on behalf of Wendy Specter

Town of Palm Beach
Dental Insurance Fixed and Claim Cost History

	2006	2007	2008	2009 ²
Fixed Costs	\$383,543	\$367,019	\$377,517	\$32,550
Claims ¹	\$266,519	\$303,501	\$309,381	\$388,708
Total	\$383,543	\$367,019	\$377,517	\$421,258
% Change in Total		-4.5%	2.8%	10.4%
Average Annual Enrollment	462	484	487	502
Cost PEPY ³	\$829	\$759	\$776	\$839
Cost PEPM ⁴	\$69	\$63	\$65	\$70
% Change in Cost PEPM		-9.3%	2.2%	7.5%

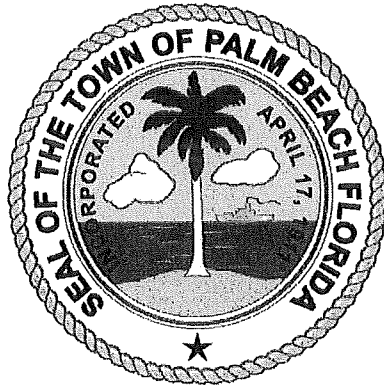
¹ Claims data provided as point of reference only for 2006 - 2008. Those years the plan was fully-insured and the Fixed Costs would be the only costs associated with the plan.

² As of January 1, 2009 the dental insurance plan became self-funded.

³ per employee/retiree per year

⁴ per employee/retiree per month

N:\Budget\Medical Plan\FY11 Report for Council and Plan\Exhibit E - Dental Expense History



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Town of Palm Beach
Summary of Staffing Recommendations
FY11 Proposed Budget

Department/Position Changes	FY10 FTE	Vacant Positions	Positions Eliminated	Positions Requested to Be Filled Immediately	Requested to Fund But Temporarily Remain Vacant	Reallocation of Staffing	FY11 FTE
Town Manager	6.00	1.00	-0.50	0.50			5.50
Eliminate Assistant Town Manager							
Add PTNB Executive Assistant							
Information Systems	6.00						6.00
Human Resources	4.95	1.00	-1.00			0.22	4.57
Elimination of HR Assistant							
Reallocation of Staff between HR and Health Insurance							
Finance	17.45	1.50		1.00	0.50		17.45
Fill Accounting Assistant							
Fund but Remain Vacant - Driver/Warehouse							
Planning, Zoning, Building	28.75	1.50	-0.50	1.00			28.25
Eliminate PTNB Permit Clerk							
Fill Development Permit Coordinator							
Fire - Rescue	90.20	3.00			3.00	0.20	90.40
Fund but Remain Vacant - 3 Firefighters							
Reallocated a Portion of Police Mechanic to Fire							
Police	115.05	12.00	-4.00	1.50	6.50	-0.20	111.35
Eliminate Administrative Coordinator							
Eliminate Business and Community Relations Manager							
Eliminate Motorcycle Unit Sergeant							
Eliminate Records Assistant							
Add and Fill Accreditation Coordinator PTNB							
Fill Parking/Code Enforcement Specialist							
Fund but Remain Vacant - 3 Police Officers							
Fund but Remain Vacant - Code Enforcement Officer							
Fund but Remain Vacant - Parking Enforcement Officer - PTNB							
Fund but Remain Vacant - Telecommunicator Manager							
Fund but Remain Vacant - Crime Scene Evidence Tech II							
Reallocated a Portion of Police Mechanic to Fire							
Public Works	97.75	11.50	-5.50	4.00	2.00	0.10	92.35
Eliminate Equipment Operator - Parks (2)							
Eliminate Parks Supervisor I							
Eliminate Nursery Technician							
Eliminate Mechanic III							
Eliminate .5 Records Maintenance Assistant							
Fill Crane Operator/Trash							
Fill Office Assistant II							
Fill Wastewater Operator I positions (2)							
Fund but Remain Vacant - Laborer I/Trash							
Fund but Remain Vacant - Construction Manager							
Reallocation of Staff to Recreation (.1)							
Recreation Enterprise Fund	29.03	1.00			1.00	-0.55	28.48
Fund but Remain Vacant - Assistant Dockmaster Position							
Reallocation of Staff from Public Works (-.1)							
Change in Part Time Staffing Levels (-.45)							
Risk Fund	1.00						1.00
Health Fund	1.10					-0.57	0.53
Reallocation of Staff between HR and Health Insurance							
Kreusler Park	2.20					-0.20	2.00
Reduction in Part Time Staff							
OPEB Trust	0.50					-0.05	0.45
Reallocation of Staff between HR and Health Insurance							
Total FTE	399.98	32.50	-11.50	8.00	13.00	-1.05	388.33

PTNB = Part Time No Benefits

TOWN OF PALM BEACH

Information for Town Council Meeting on: June 21, 2010

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

Re: Request to Hire Part Time Executive Assistant to Assist Town Manager and Town Clerk

Date: June 11, 2010

STAFF RECOMMENDATION

Staff recommends that the Town Council authorize staff to hire a part time (no benefits) executive assistant to assist the Town Manager's Office and Town Clerk.

GENERAL INFORMATION

Staff is seeking authorization to hire a part time clerk to assist the Town Manager's Office and Town Clerk with duties that include administrative support and minute taking for some Town Council committees and some of the Town Board and Commission meetings, as well as assistance in the Town Manager's Office on projects and other duties that are being delayed or are no longer able to be accomplished since the Assistant Town Manager position was vacated.

When Sarah Hannah vacated the Assistant Town Manager position in August of 2009, I reassigned some of her major areas of continuing responsibility (examples are emergency preparedness and oversight of the Strategic Plan) to other members of the Town's management team and I assumed direct responsibility for others (such as staff support to the Shore Protection Board and Water Committee) myself. In addition, prior to Ms. Hannah's departure, I counted on her to assist me in providing timely responses to resident inquiries and to complete other work that is essential to my multiple roles: assisting the Mayor and Town Council, leading the staff, and communicating with the public. Although I believe it is a necessary cost savings action to eliminate the Assistant Town Manager position, the Town Manager's Office needs to offset this loss with a part time employee to do research, respond to inquiries, compile data into spreadsheets and tables with occasional short narrative reports, and otherwise assist the Town Manager and Deputy Town Manager. An intern position could suffice for that purpose, but we also need to address the expanding workload of the Town Clerk's Office.

The number of meetings of the Town Council, Town Council committees and other Boards of the Town has increased 43% during the past two years. The Town Manager's Office is involved in much of the pre meeting preparation and post meeting follow-up and the Town Clerk is also heavily involved in pre and post meeting work, as well as attendance at these meetings.

We are very concerned about limited staffing depth in the Town Clerk's Office in case of absence and about the office's ability to keep up with the work involved for the number of increasing meetings. Administrative positions in the Clerk's office were reduced from 3 to 2 during 2008's Comprehensive Review of Town Operations. As described above the meeting related workload in that office has increased significantly since then.

Most of the Town Clerk's workload (90%) is spent either at a meeting or conducting pre or post meeting work. Most weeks the Town Clerk works more than 40 hours and she often works from home on weekends to keep up with demand. The Clerk's other duties include records management (including responses to public record requests, which have increased the past few years), administering certain permit application/issuance processes, and administering the Town election.

Many of the other departments that provide staff support to Town boards and commissions are short staffed and could use assistance with this task as well.

We are recommending hiring a part time (no benefits) employee to assist in administration of the meetings and also assist the Town Manager's office. We estimate that the person's time would be split 50/50 between these two functions.

FUNDING/FISCAL IMPACT

Funding for the position is included in the proposed FY11 budget. The Assistant Town Manager position has been eliminated from the budget, saving approximately \$102,870 plus benefits. The part time position is anticipated to cost in the range of \$20,000 to \$25,000 per year with no benefits.

jls

cc: Danielle Olson, Director of Human Resources
Jane Struder, Finance Director
Joanna Cunningham, Town Clerk

TOWN OF PALM BEACH

Information for Town Council Meeting on: June 21, 2010

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Jane Struder, Finance Director

Re: Finance Vacancies and Request to Fill Position

Date: June 4, 2010

STAFF RECOMMENDATION

Staff recommends that the Town Council authorize staff to fill an Accounting Assistant position.

GENERAL INFORMATION

The Finance Department currently has two open positions, an accounting clerk position and a part time driver/warehouse assistant. The accounting clerk position has been vacant since September, 2009.

Accounting Clerk/Accounting Assistant

We are requesting authorization to fill the vacant Accounting Clerk position with an Accounting Assistant level position. We have concerns that since the position has become vacant, some of our internal controls have been weakened and we are not able to complete some of the work in the department on a timely basis as indicated in this year's management letter comments. In addition, the accounting firm that reviewed our FEMA grant procedures recommended additional controls and oversight for grant expenditures. We expect to receive additional comments and recommendations from the internal auditors for tighter controls.

We are proposing filling the Accounting Assistant position to be able to attract a higher level accounting professional. The person hired would be responsible for all grant accounting and monitoring (including any storm related FEMA reimbursement requests if necessary), and also be in charge of the accounting for capital projects. The Town recently issued over \$40 million in bonds for the first phase of the 20 year capital program. We need this position to ensure that we can monitor these accounts closely enough to assure that the funds are being spent and accounted for properly. Once the projects are completed they need to be added to our infrastructure assets and depreciated. New accounting standards are also being implemented that will include accounting for easements which we currently do not have on our books.

Finance needs to keep the full complement of accounting staff in place. There have been many changes over the years and the Finance department has been able to take on the additional duties with the full complement of personnel. During the time that we have been without the position, we have noticed that we are falling behind in our duties and we are not able to work on improvements to our procedures or other projects that we feel we need to accomplish.

Over the past 10 years, the workload and production of the department has increased as follows, with no increase in personnel:

- Ten new funds have been added.
- The Recreation Department has been consolidated into one enterprise fund with additional capital and equipment funds.
- Fixed assets are now depreciated and we have created two equipment replacement funds with additional replacement cost depreciation tracking.
- The Town has established an Investment Advisory Committee to assist us in investing the surplus funds of the Town as well as oversee the investment of the OPEB assets. The staff support for the committee has added duties to the department.
- The budget document has become more comprehensive.
- A 10 year Long Term Financial Plan and Recreation Enterprise Fund Business Plan have been created which has improved financial planning.
- The annual report has been added to the duties of the finance department.
- The Key Results Measurement process has been started and more work is needed to achieve the intended results.
- New e-commerce applications have been added that include: parking kiosks, online banking, web payments, the collection agency, and purchasing cards. These applications have allowed for efficiencies, but have also created additional duties. The setup and maintenance of these programs require additional work by the Accounting Supervisor who is the only one in the department that has the technical knowledge to handle the programming and file transfers. Also, the kiosk deposits have caused the bank reconciliations to become much more complicated. In the past, we would have daily deposits, and now we have hundreds of individual deposits going into our bank accounts on a daily basis.
- The implementation of new software has improved efficiencies throughout Town and has improved information available to users of the system, but has increased the workload in the Finance Department. Additional work is necessary on the front end entry in order to provide for easier access and more information and improved reporting.
- The accounting software provides additional ability and flexibility in tracking and reporting, but the improvement in technology also creates a new layer of complexity in the proper setup, maintenance, review and upkeep of the software. The continuous maintenance of the software for the approval queues, account and code setup is again performed by the Accounting Supervisor reducing the time she has for reconciliations and other duties.
- The OPEB trust has been created which allows for health insurance reserves to be invested like pension funds.

In addition, auditing and accounting standards keep changing and are requiring more documentation and increased risk assessment to ensure that there are no errors on the books at year end. The new accounting standards require that we have documented controls in place to ensure all accounts are being reconciled on a regular basis and that supervisors are reviewing the reconciliations to insure they are being completed accurately.

Filling an accounting assistant position would allow for more oversight on capital projects and grant management and strengthen our internal controls.

Part Time Driver/Warehouse Assistant

The part time driver/warehouse assistant has been vacant since October 2009. Since that time, the duties have been handled by individuals from a temporary staffing agency. The turnover has been minimal so we have been able to maintain consistency and have not had to retrain new temporary staff. We are able to continue using temporary staffing until the market changes and we begin to have high turnover. Once we begin experiencing high turnover, we may request the ability to fill the part time (no benefits) position.

FUNDING/FISCAL IMPACT

Funding for both of the positions is included in the proposed FY11 budget. The accounting assistant position salary range is \$36,646 to \$56,159. The driver/warehouse assistant salary range is \$15,160 to \$23,232.

jls

cc: Danielle Olson, Director of Human Resources

TOWN OF PALM BEACH

Information for Town Council Meeting on:

June 21, 2010

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: John Page, Planning, Zoning & Building Director

Re: Full-Time Personnel Request:
Development Permit Coordinator (or like Title)

Date: June 10, 2010

STAFF RECOMMENDATION

Staff recommends that one full-time staff person be hired in the Planning, Zoning & Building Department (front office permit intake area) in order to provide timely, professional assistance to the general public.

GENERAL INFORMATION

Introduction: I am formally requesting authorization to proceed with filling a front office vacancy in the Planning, Zoning & Building Department. Our front-counter customer intake area is becoming increasingly congested with daily customers/visitors (property owners, contractors, other property representatives, design professionals, attorneys, etc.) all needing access to our various services. An additional front-counter intake staff person (title may be tweaked but will be closely akin to the existing "Development Permit Coordinator") would join two other similar employees located immediately off the lobby. He/she would assist and improve the timely flow of responding to needs from the public.

The Job Title and Job Description will be substantially similar to our existing position of "Development Permit Coordinator." It will include, but not necessarily be limited to, the following: reception; telephone; customer assistance; permit application receipt; document collection; fee collection; scanning; laserfiche; inspection scheduling; Board/Commission support; Agenda and Minutes preparation; software/computer-efficiency; records assistance; daily financial reconciliation; permit issuance; etc. I estimate the annual salary to employ such a person would be approximately \$43,607 (mid-range offering).

Loss of Personnel During My Tenure: It is important to understand that our basic staff complement has decreased during the past two years as two employees (Chris Cartrett and Gretchen Dayton) left the Department. This void was temporarily addressed via a part-time employee (Sheri Witherspoon), who left at the first of this year. I refrained from pursuing immediate replacements as they departed due to the downward trending economy and permit

decline of the past several years. As shown via attachments, activity levels are returning to more robust levels.

Present In-taking Procedure: The Department adjusted from three to two front-counter intake personnel in the fall of 2009 when Gretchen Dayton resigned (down from 3.5 when Chris was here). Work demands have picked up noticeably this spring, putting strain on the ability of the two employees that greet the public and handle all permit processing. It is not unusual to see half a dozen customers waiting for service at the front door. Any lapse in this staffing contingent (sick time, vacation, lunch, etc.) causes service slowdowns to occur and/or re-assignment of other staff members to fill the gap. As other staff members step in to fill the intake roll, their work in the Department is left untended. Efficiency and morale both suffer.

Departmental Revenue & Expenses:

At the present time, construction-related revenue is approximately \$2,415,000 year-to-date, while the Department's expenditures for the year are \$1,965,589 in the building permit programs (212, 213, 215, & 216).

Permit revenues for the last five months follow:

Jan.	\$157,432
Feb.	185,961
Mar.	182,610
Apr.	326,884
May	669,062

Evidence of Increased Activity Levels Justifying Staff Addition:

The number of permits being issued, and the number of customers being served, also constitute compelling data illustrating the surge in activity.

Permits: The first attachment (in graph format) illustrates the number of permits being issued per week. This data verifies that the early months of this year hovered at approximately 90 permits a week. Activity took a drastic upswing in April and May, now approaching a yearly high of well over 200 permits a week (well over a 100% increase). I have included comparative data for the same time frame (January - May) during the past two years.

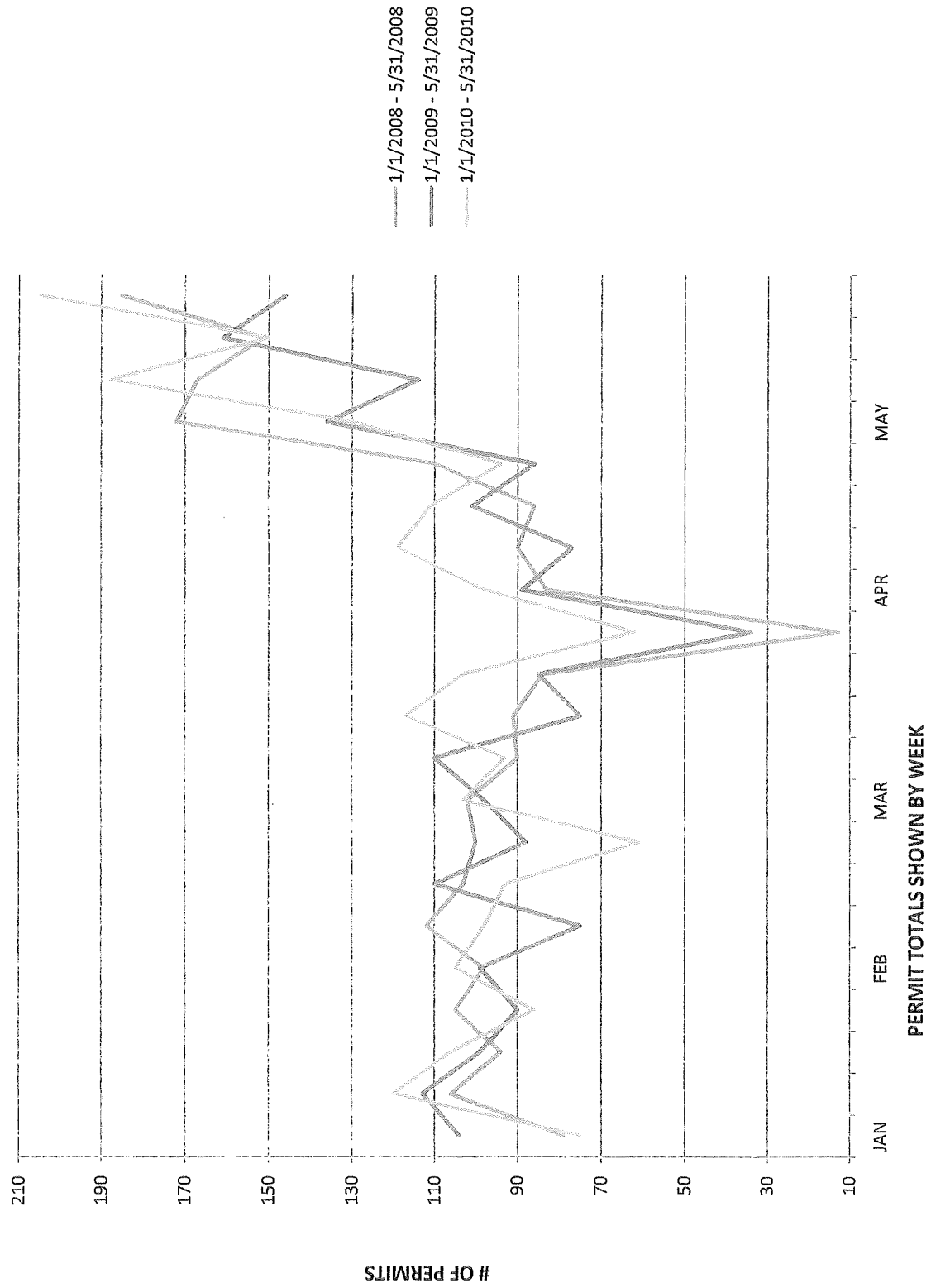
Customers: The Department now keeps daily logs of public visitations. The second attachment details customer traffic counts for the year-to-date. The average number of daily customers has risen from the January average of 60.58 to the May average of 91.05, a 50.29% increase.

Other less quantifiable factors support the upswing. The number of development review items pending before the Town Council, the number of ARCOM applications, and the number of staff reviews are all seeing significant upticks.

Conclusion: Given our continual quest to provide excellent customer service, coupled with a lean staffing structure and increasing activity levels, I respectfully request that you authorize the staff addition as herein outlined. Thank You.

attachments

PERMIT ACTIVITY - JANUARY 1 - MAY 31, 2008 - 2010



PLANNING ZONING & BUILDING

CUSTOMER TRAFFIC COUNT

JAN 2010 THROUGH MAY 2010

MONTH	NUMBER OF WORK DAYS/MO.	NUMBER OF CUSTOMERS	AVERAGE NUMBER CUSTOMERS/DAY
JANUARY	19	1151	60.58
FEBRUARY	19	1105	58.16
MARCH	23	1542	67.05
APRIL	22	1591	72.32
MAY	20	1821	91.05

MAY 2009	19	1378	72.53
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TOWN OF PALM BEACH

Information for Town Council Meeting on: June 21, 2010

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: William Amador, Fire Rescue Chief

Re: Request to Maintain Funding in FY11 for Three Firefighter Positions

Date: June 9, 2010

STAFF RECOMMENDATION

Staff recommends that the Town Council maintain funding in the FY11 budget for three vacant firefighter positions pending the outcome of labor negotiations.

GENERAL INFORMATION

The Fire-Rescue department currently has two vacant firefighter positions and is anticipating an additional vacancy from a retirement this summer. The firefighter positions will remain vacant for cost savings until the outcome of labor negotiations are determined. Management's proposal in those negotiations would increase the work week of shift firefighters, reduce the frequency of Kelly days, and recalculate how overtime is administered; this is expected to result in the elimination of three firefighter positions for additional cost savings. Since the final outcome of the ongoing negotiations is not yet known, the three vacant positions should remain funded for FY11 at this time. If the negotiation process is completed before the FY11 budget is adopted, the positions may be eliminated later this summer. If not, and if management's position prevails, then the positions will be held vacant during FY11 and eliminated from the budget in FY12. The Fire-Rescue department will continue to temporarily incur increased overtime expenses to maintain minimum staffing until the positions are either filled or eliminated.

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: June 21, 2010

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Kirk W. Blouin, Chief of Police



Re: Status of Police Department Openings

Date: June 4, 2010

Per your request, below is a list and current status of vacancies within the police department as of this date:

It is recommended that the following positions remain vacant until after negotiations of the police union's contract have been finalized and revisions to the Town's current salary and benefit systems have been adopted by Town Council. This action would have an immediate and prolonged positive fiscal impact to the Town's current and future budgets.

- Three (3) Police Officers

The below positions are vacant due to the hiring freeze. However, due to the revenue related aspects of these positions, I anticipate requesting that the hiring freeze be lifted in the near future.

- One (1) Code Enforcement Officer - Full-time
- One (1) Parking Enforcement Officer - Part-time (w/o benefits)

The below positions are currently under review for potential reorganization and/or cost saving measures and therefore it is recommended that they remain vacant at this time.

- Telecommunicator Manager
- One (1) Crime Scene Evidence Technician II

Applications are currently being accepted for the following positions to be filled immediately (as approved by the Town Council on May 11, 2010):

- One (1) Accreditation Coordinator - Part-time
- One (1) Parking/Code Enforcement Specialist

KWB/lb

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: June 21, 2010

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Jay Boodheshwar, Acting Director of Public Works

Re: Recommendations for Vacant Public Works Positions

Date: June 7, 2010

STAFF RECOMMENDATION

Staff recommends filling four positions within the Public Works Department to provide the necessary levels of service required, keeping two vacancies open for further consideration and eliminating five positions.

GENERAL INFORMATION

Positions Requested to Fill

There are four (4) vacant positions that staff recommends filling to provide the necessary level of service required.

Crane Operator/Trash (1) - This position has been vacant due to a retirement in 2009, and has been filled with a temporary promotion of an Equipment Operator since then. Staff recommends that this promotion be made permanent. The resulting vacancies would be recommended to cascade, with upward promotions and a resulting Laborer I/Trash vacancy (see below).

Office Assistant II (1) - This has been vacant due to a retirement in 2008, with subsequent postings ending with no permanent suitable candidates. This position should remain due to the higher technical skills required. (Department recommends promotion of existing Records Maintenance Assistant position to fill the Office Assistant II position, and the reclassification of the Records Maintenance Assistant position to part-time with no benefits.)

Wastewater Operator I (2) - One Wastewater Operator I position will be filled by reclassifying a currently vacant Laborer II position and the other position has been vacant due to a previous resignation. The reclassification will result in the elimination of the Laborer II position in the Water Resources Division, with only Operators remaining. Operators are higher skilled and will be cross-trained on all systems to provide better response to issues related to these systems.

Positions Requested to Stay Vacant but Unfilled

There are two (2) vacant positions that staff recommends remain vacant to allow time to fully evaluate the future need for them.

Laborer I/Trash (1) - This position should remain after the permanency of the upward promotion in Trash Bureau (see above) and should be kept vacant to determine if it is required to re-assign existing staff to if

it is decided that certain operations should be outsourced (e.g., beach cleaning or landfill equipment operation) or to retain if level of service remains as-is.

Construction Manager (1) - This position should remain vacant until the administrative investigation related to this position has been completed. Staff will evaluate the need for filling this position at a future date.

Positions Recommended for Elimination

There are five (5) vacant positions that staff recommends eliminating. These positions are not included in the FY2011 budget proposal. The duties associated with these positions will be absorbed by other employees and/or will be completed through service contracts:

Equip Op/Parks (2)
Nursery Worker (1)
Parks Supervisor I (1)
Mechanic III/Veh. Maint. (1)

FUNDING/FISCAL IMPACT

The fiscal impact for permanently filling the Crane Operator position and the resulting Equipment Operator vacancy would be minimal. It would include an increase of approximately \$2,500 at the time of promotion for the new Crane Operator and a \$2,100 increase for the Equipment Operator, but would create a Laborer I/Trash vacancy, saving approximately \$28,000 annually until this position is filled (if it is ultimately determined as necessary).

The fiscal impact for the proposed administrative position changes would include an increase of approximately \$2,000 for the promoted employee's salary, but a savings of approximately \$19,000 in salary for reclassifying the Records Assistant position to part-time.

The reclassification of the Laborer II/WRD position to Operator I would result in an increase of approximately \$9,000 to fill this position.

The net effect for the Department will be a savings of approximately \$174,000 in salaries. This includes approximately \$140,000 in savings from the five positions proposed for elimination, the \$19,000 savings from the reduced administrative position, and a \$28,000 annual savings in the Trash Laborer position. When benefits savings are considered, the total savings provided by the recommendations in this memorandum exceeds \$250,000.

JB:nb

cc: Eric B. Brown, Assistant Director of Public Works/Operations
Doug Terry, Water Resources Division Manager
Larry Iverson, Services Division Manager
Nancy Boyer, Office Manager

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: June 21, 2010

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Alan Brown, Acting Director of Recreation

Re: Request to Maintain Funding in FY11 for the Assistant Dockmaster Position

Date: June 3, 2010

STAFF RECOMMENDATION

Staff recommends that Town Council maintain funding in the FY11 budget for the vacant Assistant Dockmaster position at the Town Docks.

GENERAL INFORMATION

The Recreation Department currently has one vacant Assistant Dockmaster position at the Town Docks. Staff recommends that this position remain vacant during the slower summer season when staff hours are traditionally reduced for cost savings purposes. The Assistant Dockmaster's duties can be absorbed by the existing part time staff and Dockmaster at this time of the year, due to the seasonal nature of the Marina's business. The need for this position as currently designed will be evaluated prior to recruitment for filling this vacancy. If it is determined that this position is necessary to maintain the high level and quality of service expected at the Town Docks, then staff will request Town Council authorization to fill the Assistant Dockmaster vacancy prior to the beginning of the 2011 season.

cc: Jay Boodheshwar, Acting Director of Public Works
Jane Struder, Director of Finance
Jon Luscomb, Dockmaster

COMPREHENSIVE COASTAL MANAGEMENT PROGRAM FY 2010 ACCOMPLISHMENTS & FY 2011 ACTION PLAN

SHORE PROTECTION BOARD

On July 8, 2008, the Town Council created the Shore Protection Board (SPB) to "act in an advisory capacity to the Town Council and shall make recommendations to the Town Council on all matters relating to shore protection in the Town of Palm Beach." On December 9, 2008, Town Council appointed seven (7) Board members who held their first meeting on December 17, 2008.

Coastal Management Work Plan

On February 11, 2009, the Town Council directed the Board "to accelerate its meetings, identify a contingency plan for Reach 7 and 8, and provide a long term plan of action (with options) for Town Council consideration in November 2009." Per direction of the Town Council, the Shore Protection Board submitted a Coastal Management Work Plan on November 9, 2009, which the Town Council accepted as a "blue print" for future coastal management activities in the Town of Palm Beach.

The Shore Protection Board met 15 times during the process of developing the Coastal Management Work Plan. In addition, the Board developed a list of priorities, based on their documented objectives, which assisted in preparing the FY 2010 proposed budget. Of the proposed \$7,783,000 FY 2010 coastal management budget, \$6,895,520 was earmarked for Shore Protection Board priorities. The remaining portion of the FY 2010 coastal management budget included permit required work and coastal management operating costs.

Because the Shore Protection Board's Work Plan was not completed until November 2009, several Board recommendations for FY 2010 were not included in the FY 2010 Town Council approved budget (which was adopted in September 2009). Due to this circumstance, the Board has made several additional budget requests during FY10.

During the 2010 calendar year, the Shore Protection Board has continued an adaptive management approach to their 10-year Work Plan. As more information has become available, some items originally suggested for FY 2011 have been adjusted for future years. The current status of the proposal for FY11 is set forth below and the five-year plan summary is presented in a color coded table at the end of this report.

COASTAL PROJECTS

Groin Assessment/Groin Analysis

The Town's groin system stretches from Reaches 2 through 6. Once the effectiveness of each groin on the entire coastal system has been determined by the condition assessment and analysis, the Town will consider a restoration program for the groins.

On July 23, 2009, the the Shore Protection Board voted to move forward with the groin assessment field work and investigation by Isiminger & Stubbs with the understanding that the location and physical assessment was a necessary task prior to a modeling effort. Town Council approved the \$60,000 groin assessment effort in the FY 2010 coastal budget. Charles Isiminger of Isiminger & Stubbs presented the groin assessment findings to the SPB at the January 22, 2010 meeting. The final report from Isiminger & Stubbs was provided in March 2010. The report has been helpful, not only in preparations for the groin analysis, but as a tool to identify the most probable catchment locations throughout the Town for oil debris associated with the Deepwater Horizon Oil Disaster in the Gulf of Mexico.

The groin analysis has been approved by Town Council in the amount of \$195,000, through a FY 2010 budget amendment in May 2010. The work is to be performed by Coastal Technology Corporation. The analysis, expected to be complete in January 2011, will include prioritization of rehabilitation projects that may ensue as a result of the analysis.

Sand Transfer Plant Upgrade, Phase I

The Town recently completed renovation of the 52-year-old sand bypassing plant. Although the structural and exterior restoration was not completed until May 2010, the mechanical components were all replaced in time for the plant to resume operations in late December 2009. The total cost of the project was approximately \$2,200,000. Town staff was able to secure a \$300,000 grant from the Florida Inland Navigation District, which brought the net Town cost down to approximately \$1,900,000.

Sand Transfer Plant Upgrade, Phase II

Phase II of the Sand Transfer Plant Upgrade involves the installation of a second discharge to be located in Reach 2, south of Reef Road (approximately 3,000 feet from Lake Worth Inlet's south jetty). The purpose of Phase II is to best restore the littoral drift from the inlet's influence and the shadow of the south jetty. With the project mimicking the natural flow of sand, only discharging what sand moves south and into the reach of the sand bypass system, the amount of mitigation required to obtain a permit is anticipated to be less than a typical nourishment project.

The Town has made progress in receiving better cooperation from the U.S. Corps of Engineers with respect to the Lake Worth Inlet Implementation Plan for inlet maintenance. However, there is much more progress yet to be made. One of the continued efforts with the Corps is to have a Section 215 Agreement prepared for Federal Government cost-sharing of the Sand Transfer Plant Upgrade, Phase II project. A draft of the 215 Agreement should be received by the Town from the Corps sometime in July 2010.

Sufficient funds were approved in the FY 2010 coastal budget to accommodate the permitting of the Phase II portion of the sand bypassing project. Town Council approved a contract with Applied Technology & Management (ATM), in the amount of nearly \$163,000 to develop a permit application and perform the permitting process. ATM has prepared pre-application documents for state and federal review. The permitting process will begin following completion of state and federal pre-application meetings. Due to the Deepwater Horizon Response by the FDEP in the Gulf of Mexico, FDEP staff has been limited in availability through the May and June months to participate in such a meeting. A meeting has been scheduled for June 30, 2010.

ATM will await Town instruction to continue Phase II work beyond June 30, 2010. (Any work performed prior to execution of the Section 215 Agreement will not be eligible for Federal cost sharing.) If permitting commences in summer 2010, Town staff estimates the permits to be obtained in time for construction to begin in November 2011. Therefore, the Shore Protection Board has moved the construction funding request for this project from FY11 to FY12.

Inlet Sand Management

The Port of Palm Beach has been negatively impacted by shoaling of the inlet channel resulting in the Port turning away ships or light loading ships, creating an economic hardship. In response to shoaling, the U.S. Army Corps of Engineers conducted an inlet maintenance dredging event in March 2010 which placed approximately 35,000 cubic yards of beach-compatible sand in the nearshore of the Town's beaches in Reach 1 and the northern portion of Reach 2. From a lack of consistent response from the Corps, the urgent dredging event was conducted without an ability for the Town to first negotiate dry beach placement.

The Lake Worth Inlet Coalition (formerly the Tri Party Coalition) has historically included Palm Beach County, the Port of Palm Beach, and the Town of Palm Beach. With the presence of both the U.S. Army Corps of Engineers and the Town of Palm Beach Shores at the January 2010 Tri-Party meeting, the now five (5) participants have decided to be known as the Lake Worth Inlet Coalition. At that meeting, the parties agreed to work together toward having the dredged sand from both the inlet and the settling basin placed on the dry beach during a planned Winter 2010 dredging event. As of this writing (June 2010) the parties are continuing communications toward achieving that goal.

Last year, the Port advanced the notion of performing maintenance dredging operations independent of the U.S. Corps of Engineers. One idea developed by the Port was to purchase a dredge to mine the

inlet shoals north and south of the inlet and to place sand dredged from the inlet channel onto Town beaches south of the inlet. Port presentations were made to the Shore Protection Board and Town Council. Both entities showed an initial interest and \$150,000 was appropriated in the FY 2010 coastal budget to cost-share the permitting effort with the County and the Port. Another option considered was to have the County, Port, and Town obtain a state permit (similar to the Corps') to contract a dredge to perform maintenance operations. To date, the County and the Port have not committed to cost-share an inlet permitting effort. The Town Council has expressed that an expenditure will not be approved until the other parties show a cost-sharing interest. The Port is currently considering the appropriation of funds to support a cost-sharing for the permitting process. Should both the Port and the County decide to participate in the permitting effort, an expenditure request will be advanced to the Town Council.

Reach 2 Project Area

Onondaga Avenue to El Mirasol

Due to the extensive amount of hardbottom in Reach 2, is it unlikely that a JCP permit for beach restoration could be obtained. In lieu of a beach restoration project, Town staff has identified alternative projects that would introduce additional sand to Reach 2. The addition of a second discharge for the Sand Transfer Plant will dispose beach quality sand in the nearshore (sand bar vicinity). The purpose of placing sand on or near the sand bar is to continue the natural southerly flow of sand that has been interrupted by the channel and inlet jetties. The 3000-foot pipeline extension south of the inlet is expected to assist the Reach 2 beaches with modest accretion.

Should the second discharge create a small stable beach throughout Reach 2, a dune project may be considered to add high quality sand with vegetation to create a more natural beach and dune cross shore profile. Dune projects provide a line of defense from storms and benefit the Town's entire coastal system.

Reach 3 & 4 Project Area

Mid Town Beach Nourishment & Expansion Project

El Mirasol to El Vedado

During FY 2008, Tropical Storm Fay created a significant amount of erosion to the Mid-Town project. Town staff worked with representatives from the Federal Emergency Management Agency (FEMA) and we were able to document a dry beach sand loss of 51,988 cubic yards of material. A FEMA project worksheet was prepared and in January 2009, a completed worksheet was submitted to Washington, D.C. office for approval. Federal and state governments have approved an appropriation of \$4,207,163 to cover 87.5% of the cost to replenish sand in Reaches 4 and 7. State and federal permitting has been underway and permits are expected to be received in time to construct the project soon after November 1, 2010. Work needs to occur between November 1 and March 31 due to the sea turtle nesting season.

The dune project will serve as an interim measure until the next Mid-Town renourishment project is constructed. The Shore Protection Board is requesting an appropriation in the proposed FY 2011 coastal budget to begin the permitting effort for beach renourishment in Mid-Town.

In order to support beach nourishment projects throughout the Town, beach quality sand must be located and quantified. A sand search investigation at the north end (Lake Worth Inlet vicinity) was added to the FY 2010 coastal budget through a budget amendment in May 2010. The sand search, set to begin in June 2010, has been slightly delayed by Town staff until a meeting with FDEP is held at the end of June. FDEP is currently reviewing the sand search proposal with the possibility of developing a state cost-share opportunity. The Town expects that a cost sharing update will be provided at the June 30, 2010 meeting.

Another item that will be discussed at the June 30, 2010 meeting is the Mid-Town Biological Cumulative Impacts Report. The report was funded in FY 2010 and was completed by Applied Technology & Management, Inc. and Coastal Eco-Group, Inc. The FDEP mandated review of the post-construction biological monitoring reports, related to the 2003 and 2006 Mid-Town beach projects, showed that some temporal losses to the offshore natural resources resulted with the aid of several tropical systems. Elements to rehabilitate the natural resources will be addressed. The Shore

Protection Board has not requested funding in the Work Plan to account for any recovery or mitigative efforts related to the resources off Mid-Town. Adjustments to the volume and project limits may decrease the cost of the November 2013 renourishment from the FY 2012 column in the Board's Work Plan. This decrease may offset any additional recovery/mitigative efforts conducted during the construction of the 2012 renourishment.

Reach 5 Project Area El Vedado to Widener's Curve

Reach 5 continues to benefit from repeated restorations of Reaches 3 and 4. During permitting for the renourishment of Reaches 3 and 4 in FY 2013, the Town may consider the construction of a low profile dune with vegetation in Reach 5. The Shore Protection Board's Work Plan includes a possible dune project in Reach 5 in FY 2015.

Reach 7 Project Area Phipps Ocean Park Beach Nourishment Project Sloan's Curve to Ambassador II Condominium

The Shore Protection Board has made the Reach 7 beaches a top priority for additional coastal management activities.

Taylor Engineering was contracted by the Town, for \$127,000, to complete an initial structures study to complement the next nourishment project in Reach 7 (scheduled for FY 2013). Findings from the study will help the Town determine the alternatives available to ameliorate accelerated losses from the north end of the Phipps Ocean Park project and to develop a stable shoreline near Sloan's Curve.

As mentioned above, federal and state governments have approved an appropriation of \$4,027,163 to cover 87.5% of the cost to replenish sand in Reaches 4 and 7 that was lost to erosion caused by Tropical Storm Fay in 2008. The loss documented for Reach 7 was 46,050 cubic yards of sand. State and federal permits are expected to be received in time to construct the project soon after November 1, 2010. Work needs to occur between November 1 and March 31 due to the sea turtle nesting season.

The dune project will serve as an interim measure until the next Phipps Ocean Park nourishment project is constructed. The Town Council has approved \$250,000 in the FY 2010 budget to begin the permitting effort for the next Phipps Ocean Park project. The permitting has yet to get underway, as this effort is awaiting the results of the Taylor Engineering structures study.

In order to support beach nourishment projects throughout the Town, beach quality sand must be located and quantified. As mentioned above, a sand search investigation at the north end (Lake Worth Inlet vicinity) was added to the FY 2010 coastal budget through a budget amendment (\$495,000) in May 2010. A sand search at the south end of Town, set to begin in October 2010, is included within the proposed FY 2011 coastal budget.

Reach 8 Project Area Ambassador II Condominium to La Bonne' Vie

Based on the Final Order by Administrative Law Judge Robert Meale, FDEP Secretary Michael Sole issued a denial of the Reach 8 beach restoration project in 2009.

Although the project was denied, the Town was able to secure the state cost-share funding until June 2011 through a grant amendment. The purpose of the time extension was to provide ample time to develop a revised project for consideration by the Town Council before submitting a new permit application. Should the Town decide to move forward on a Reach 8 project, FDEP is amenable to further extend the life of the cost-share grant agreement.

A revised project was designed in an innovative stepped approach to strategically place sand and allow the natural movement of sand to help sustain a minimum beach profile in Reach 8. The Town has received positive feedback from the Surfrider Foundation regarding the revised project. The

design and volume of the revised project is consistent with recommendations by both Administrative Law Judge Robert Meale and the petitioners who opposed the Town in the previous Reach 8 beach project administrative hearing. (The Surfrider Foundation was the primary petitioner in that hearing.) The permit application for the revised proposed beach restoration project in Reach 8 has been developed by Coastal Systems International. Town Council will consider submission of the permit application to the state and federal agencies at the June 22, 2010 meeting.

State and federal permitting has been underway and permits are expected to be received in time to construct a 25,000-cubic-yard dune project soon after November 1, 2010. Work needs to occur between November 1 and March 31 due to the sea turtle nesting season.

The dune project will serve as an interim measure until the potential Reach 8 beach restoration project is constructed. Town Council has approved \$95,000 in the FY 2010 budget to have the Reach 8 project designed and a permit application completed. In June 2010, Town Council will be considering approval of a \$205,000 expenditure in FY 2010 to take the Reach 8 beach project through the permitting process, as noted above.

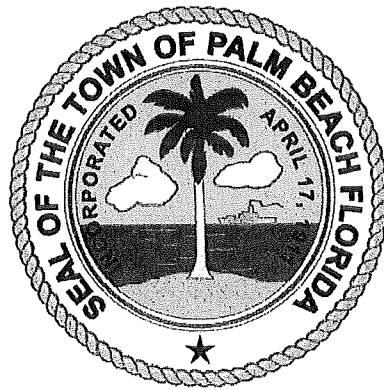
The Town is considering structural options for Reach 8. Town Council approved \$500,000 in the FY 2010 coastal budget to enter into an interlocal agreement with Palm Beach County to conduct an Environmental Impact Statement (EIS) to validate a potential breakwater project or find another structural alternative to provide erosion control in the south end of Reach 8. The EIS for the Central Palm Beach County Comprehensive Erosion Control Project is underway. Results of the EIS are expected sometime late in the 2011 calendar year.

Townwide Regional Monitoring

The Regional Monitoring program is ongoing and currently includes annual aerial cartographic photography used to monitor nearshore hardbottom, topographic and bathymetric surveys to monitor current sand movement throughout the Town, and a sediment budget analysis that provides long-term tracking of sand movement throughout the Town.

Additional monitoring activities include:

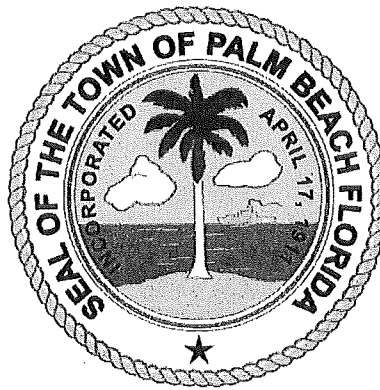
- Biological monitoring related to the engineered beach projects in Reaches 3, 4, and 7
- Sea turtle monitoring in Reaches 1, 2, 3, 4, 7 and 8
- Annual tilling of the beaches within the nourishment areas
- If necessary, escarpment reductions on engineered beaches during sea turtle nesting season



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FY 11 Budget Summary by Fund Type, Revenues and Expenditures

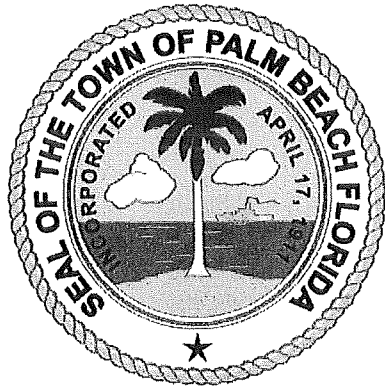
	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
Revenues							
Ad Valorem Taxes	\$40,920,000	\$0	\$0	\$0	\$0	\$0	\$40,920,000
Sales and Use Taxes	5,294,000	0	0	0	0	0	5,294,000
Licenses and Permits	8,700,300	0	0	0	0	0	8,700,300
Intergovernmental	1,124,000	0	4,827,100	0	0	845,000	6,796,100
Charges for Services	3,156,800	0	0	5,017,276	8,464,565	0	16,638,641
Fines and Forfeitures	841,000	0	0	0	0	0	841,000
Contributions	0	0	0	0	0	13,580,544	13,580,544
Interest Earnings	1,366,000	1,500	551,000	22,000	194,302	3,495,000	5,629,802
Miscellaneous	226,500	0	0	400	30,000	1,000	257,900
Special Assessments	0	0	944,000	0	0	0	944,000
Bond Proceeds	0	0	0	0	0	0	0
Interfund Transfers	550,000	4,481,728	5,350,000	0	0	0	10,381,728
Subtotal	62,178,600	4,483,228	11,672,100	5,039,676	8,688,867	17,921,544	109,984,015
Appropriations from Fund Balance	4,391,204	116,565	33,935,800	0	3,750,000	28,616	42,222,185
Total Revenues	\$66,569,804	\$4,599,793	\$45,607,900	\$5,039,676	\$12,438,867	\$17,950,160	\$152,206,200
Expenditures							
Salaries and Wages	\$25,773,514	\$0	\$0	\$1,418,798	\$121,042	\$38,400	\$27,351,754
Employee Benefits	18,008,322	0	0	665,824	4,347,942	1,794,000	24,816,088
Contractual	7,986,145	0	75,000	1,209,150	2,130,344	13,351,200	24,751,839
Commodities	1,622,958	0	0	189,100	7,500	600	1,820,158
Capital Outlay	235,000	0	43,209,800	51,000	994,500	0	44,490,300
Depreciation	2,204,039	0	0	492,500	0	0	2,696,539
Debt Service	0	4,359,663	0	125,500	0	0	4,485,163
Interfund Transfers	7,590,000	116,565	2,125,163	550,000	0	0	10,381,728
Other	3,149,826	11,500	186,000	176,700	4,000,000	0	7,524,026
Subtotal	66,569,804	4,487,728	45,595,963	4,878,572	11,601,328	15,184,200	148,317,595
Transfer to Fund Balance/Retained Earnings	0	112,065	11,937	161,104	837,539	2,765,960	3,888,605
Total Expenditures	\$66,569,804	\$4,599,793	\$45,607,900	\$5,039,676	\$12,438,867	\$17,950,160	\$152,206,200
Financial Ratios							
	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	61.47%	0.00%	0.00%	0.00%	0.00%	0.00%	26.88%
Ad Valorem Taxes per capita (9,650 population)	\$4,240	\$0	\$0	\$0	\$0	\$0	\$4,240
Total expenditures per capita (9,650 population)	\$6,898	\$477	\$4,726	\$522	\$1,289	\$1,860	\$15,773
Personnel as a percentage of the total budget	38.72%	0.00%	0.00%	28.15%	0.97%	0.21%	17.97%
Capital expenditures as percentage of total fund budget	0.35%	0.00%	94.74%	1.01%	8.00%	0.00%	29.23%
Capital expenditures per capita (9,650 population)	\$24	\$0	\$4,478	\$5	\$103	\$0	\$4,610



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Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison
Fiscal Years 2010 - 2011

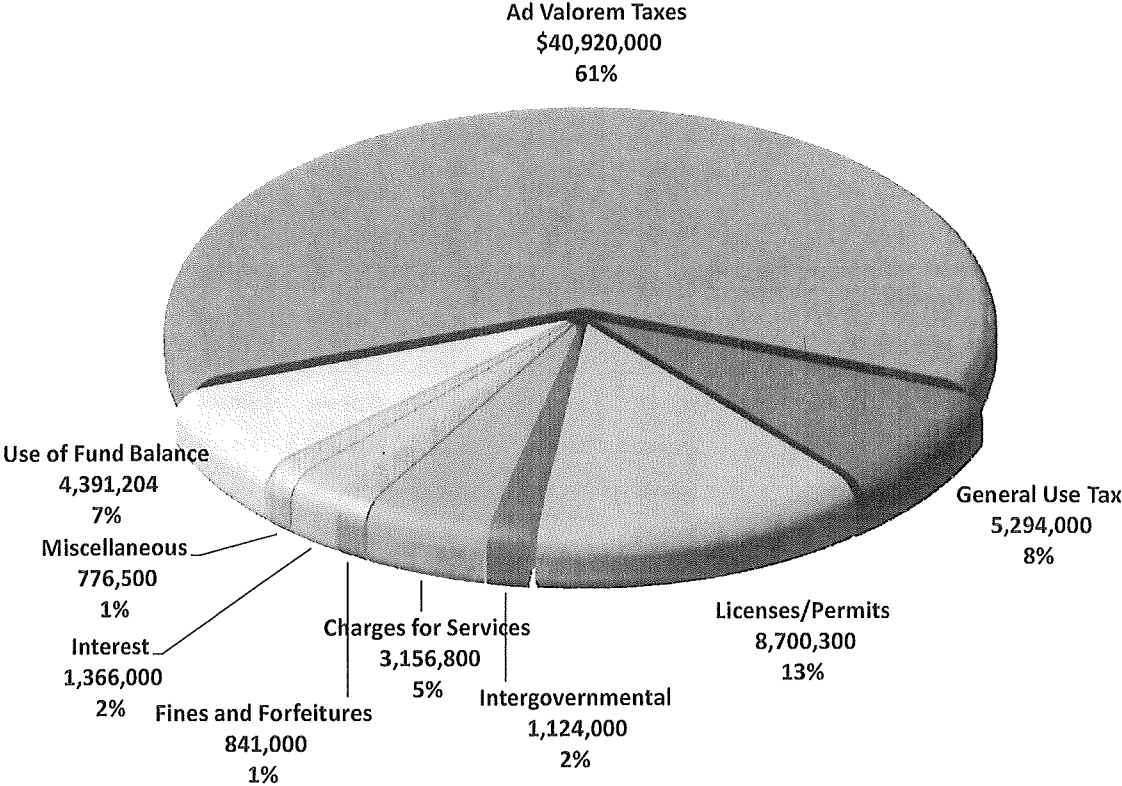
	Budget FY2010	Budget FY2011	Difference	%Change
Revenues				
Ad Valorem Taxes	\$41,326,000	\$40,920,000	-\$406,000	-1.0%
Non Ad Valorem Taxes	7,258,000	7,829,000	\$571,000	7.9%
Licenses & Permits	5,607,300	6,104,300	\$497,000	8.9%
Intergovernmental	1,156,700	1,129,000	-\$27,700	-2.4%
Charges for Services	2,987,900	3,151,800	\$163,900	5.5%
Fines and Forfeitures	1,149,200	841,000	-\$308,200	-26.8%
Investment Earnings	1,540,000	1,366,000	-\$174,000	-11.3%
Miscellaneous Revenues	299,400	287,500	-\$11,900	-4.0%
Interfund Transfers	550,000	550,000	\$0	0.0%
Transfer From Fund Balance	4,978,800	4,391,204	-\$587,596	-11.8%
Total Revenues	\$66,853,300	\$66,569,804	-\$283,496	-0.4%
Expenditures				
Department				
Legislative	\$118,700	\$118,000	-\$700	-0.6%
General Government	\$1,372,600	\$806,000	-\$566,600	-41.3%
Town Manager	857,600	771,920	-\$85,680	-10.0%
Advice and Litigation	402,500	414,100	\$11,600	2.9%
Human Resources	690,800	665,149	-\$25,651	-3.7%
Information Systems	1,900,600	1,785,463	-\$115,137	-6.1%
Finance	1,871,100	1,900,690	\$29,590	1.6%
Planning/Building/Zoning	3,903,600	3,946,911	\$43,311	1.1%
Library	272,400	280,600	\$8,200	3.0%
Fire-Rescue	12,397,580	14,002,467	\$1,604,887	12.9%
Police	15,569,000	15,354,220	-\$214,780	-1.4%
Hurricane Preparedness	82,400	80,200	-\$2,200	-2.7%
Public Works	14,242,000	14,451,858	\$209,858	1.5%
Contingency	967,000	973,000	\$6,000	0.6%
Transfer to Other Funds	12,205,420	11,019,226	-\$1,186,194	-9.7%
Total Expenditures	\$66,853,300	\$66,569,804	-\$283,496	-0.4%
Revenues Over/(Under) Expenditures	\$0	\$0		



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General Fund Revenues



Ad Valorem Taxes	\$ 40,920,000
General Use Tax	5,294,000
Licenses/Permits	8,700,300
Intergovernmental	1,124,000
Charges for Services	3,156,800
Fines and Forfeitures	841,000
Interest	1,366,000
Miscellaneous	776,500
Use of Fund Balance	4,391,204
	<u>\$ 66,569,804</u>



General Fund Revenues

Acct #	Title	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	% Variance	% of Total Budget
311.000	Ad Valorem Taxes							
311.100	Current Ad Valorem Taxes	41,439,872	42,684,472	41,326,000	42,152,500	40,920,000	-0.98%	61.47%
311.200	Back Taxes	17,377	202,744	-	-	-	0.00%	0.00%
		41,457,249	42,887,216	41,326,000	42,152,500	40,920,000	-0.98%	61.47%
312.000	Sales, Use and Fuel Taxes							
312.410	1-6 Cents Local Opt Fuel Tax	229,605	219,656	215,000	249,600	220,000	2.33%	0.33%
312.420	1-5 Cents Local Opt Fuel Tax	108,180	104,421	105,000	117,300	107,000	1.90%	0.16%
		337,785	324,077	320,000	366,900	327,000	2.19%	0.49%
314.000	Utility Services Taxes							
314.100	Electricity Utility	2,060,247	2,049,223	2,100,000	2,161,500	2,200,000	4.76%	3.30%
314.200	Simplified Telecom Tax	1,475,646	1,206,636	1,250,000	1,194,100	1,250,000	0.00%	1.88%
314.300	Water Utility	730,479	1,098,824	850,000	1,021,100	1,250,000	47.06%	1.88%
314.400	Gas Utility	222,781	243,777	250,000	323,600	260,000	4.00%	0.39%
314.800	Propane Utility	7,355	9,628	8,000	7,400	7,000	-12.50%	0.01%
		4,496,508	4,608,088	4,458,000	4,707,700	4,967,000	11.42%	7.46%
316.000	Business Tax Receipts							
316.000	Business Tax Receipts	717,442	702,244	700,000	700,000	700,000	0.00%	1.05%
316.100	Business Tax Receipt Penalties	24,094	23,995	20,000	20,000	21,000	5.00%	0.03%
		741,536	726,239	720,000	720,000	721,000	0.14%	1.08%
322.000	Building Permits							
322.100	Building	5,253,615	3,369,320	3,800,000	2,631,000	3,800,000	0.00%	5.71%
322.150	Radon Gas	64	28	100	100	100	0.00%	0.00%
322.200	Electrical	352,862	314,084	200,000	243,500	225,000	12.50%	0.34%
322.300	Plumbing	232,280	180,038	90,000	153,500	150,000	66.67%	0.23%
322.500	Except/Var. App.	143,962	127,850	120,000	105,600	110,000	-8.33%	0.17%
322.510	Consultants Fees	46,335	24,190	10,000	16,200	20,000	100.00%	0.03%
322.520	Special Plan Review Fee	381,200	293,500	250,000	235,000	275,000	10.00%	0.41%
322.530	Reinspection Fees	3,700	2,450	5,000	3,300	5,000	0.00%	0.01%
322.700	Special Detail - PZB	3,885	3,120	-	2,300	-	0.00%	0.00%
322.750	Abandonments	480	2,948	1,000	-	1,000	0.00%	0.00%
322.800	Architectural Fees	129,810	118,486	110,000	96,000	110,000	0.00%	0.17%
322.850	Landmarks Submittal	19,065	15,245	14,000	17,600	15,000	7.14%	0.02%
322.860	Tax Abatement Program	1,200	-	1,200	-	1,200	0.00%	0.00%
322.900	Mechanical Permits	265,823	224,850	100,000	235,900	175,000	75.00%	0.26%
322.905	Contractor Registration Fee	-	13,356	6,000	9,300	10,000	66.67%	0.02%
322.910	Landscape Permit	-	2,450	10,000	200	10,000	0.00%	0.02%
322.920	Building Permit Search Fee	9,895	8,330	5,000	14,500	15,000	200.00%	0.02%
322.930	Dune Vegetation Fee	700	1,400	5,000	2,100	5,000	0.00%	0.01%
322.940	Permit Revision Fee	-	-	-	-	150,000	100.00%	0.23%
322.950	Flood Plain Management Permit Fee	-	-	-	-	180,000	100.00%	0.27%
		6,844,876	4,701,645	4,727,300	3,766,100	5,257,300	11.21%	7.90%
323.000	Franchise Fees							
323.100	Electricity Franchise	2,217,498	2,225,166	2,250,000	2,250,000	2,300,000	2.22%	3.46%
323.400	Gas Franchise	230,046	229,066	230,000	230,000	235,000	2.17%	0.35%
		2,447,544	2,454,232	2,480,000	2,480,000	2,535,000	2.22%	3.81%
329.000	Other Licenses, Fees and Permits							
329.100	Right Of Way Permits	170,978	100,285	130,000	95,000	100,000	-23.08%	0.15%
329.200	Gainesville Plan	5,495	4,330	10,000	6,800	8,000	-20.00%	0.01%
329.300	Arlington Plan	9,770	10,005	20,000	14,500	18,000	-10.00%	0.03%
329.500	Newsrack Enclosure Admin Fee	590	530	-	-	-	0.00%	0.00%
329.930	Charitable Solicitations Fee	34,880	44,310	67,000	58,700	56,000	-16.42%	0.08%
329.940	Charitable Solicit. Adv. Fee	26,820	4,200	-	-	-	0.00%	0.00%
329.960	Char Solit Late Filing Fee	525	475	300	300	5,000	1566.67%	0.01%
		249,058	164,135	227,300	175,300	187,000	-17.73%	0.28%
331.000	Federal Grants							
331.220	Bullet Proof Vests Grant	5,282	3,401	1,200	1,200	4,000	233.33%	0.01%
331.230	Fdte Justice Assistance Grant	2,527	-	-	-	9,000	100.00%	0.01%
331.240	Fema Grant - Fire-Rescue	54,137	-	-	-	-	0.00%	0.00%
331.260	FDOT Revenue	1,306	-	-	-	-	0.00%	0.00%
331.510	Fema/Fdot Hurricane Reimb	8,492	291,319	-	-	-	0.00%	0.00%
331.903	Cooperative Forestry Grant	68,231	-	-	-	-	-	-
		139,975	294,720	1,200	1,200	13,000	983.33%	0.02%

FY 2011 Proposed Coastal Management Program Budget

Red	= Required
Green	= SPB Recommended
Gold	= Under SPB Consideration

309 ACCOUNT ITEMS

Item #	Project			FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	TOWNWIDE								
1	Offshore Sand Search			495,000	505,000				
2	Groin Assessment			60,000					
3	Groin Analysis			195,000					
4	Groin Rehabilitation (Reaches 2-6)				200,000	500,000	500,000	500,000	500,000
5	General Coastal (Engineering/Legal/Lobbying)			100,000	100,000	100,000	100,000	100,000	100,000
6	Easement Review			5,000					
9	Comprehensive Coastal Mgmt Plan Update								250,000
10	SPB Operating Funds			15,000	25,000	25,000	25,000	25,000	25,000
	LAKE WORTH INLET IMP								
12	Sand Transfer Plant Phase II Permitting			350,000					
13	Sand Transfer Plant Phase II Mitigation					2,000,000			
14	Sand Transfer Plant Phase II Construction					3,850,000			
16	Tri-Party Dredging Permitting			150,000					
17	Lawsuit Technical Assistance			50,000					
18	Maint. Dredge Sand Permitting, Placement Extension				200,000	100,000			
20	Biological Monitoring 0.8 acre reef			36,000	38,000	40,000			
21	Expanded Settling Basin Study				200,000				
22	Incremental Cost for Dry Beach Placement (1 Event)				1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	REACH ONE								
23	Engineered Beach Designation			13,000					
24	Sea Turtle Monitoring/Beach Tilling/Escarpment Removal			55,000	58,000	60,000	63,000	65,000	68,000
	REACH TWO								
25	Dune Restoration Permitting						75,000	25,000	
26	Dune Restoration with Dune Plantings							1,550,000	
27	Beach Tilling/Escarpment Removal							20,000	21,000
28	North Ocean Boulevard Seawall			50,000		250,000		4,000,000	
29	Sea Turtle Nesting Monitoring			29,000				40,000	42,000
	REACH THREE/FOUR (MID-TOWN)								
30	Beach Nourishment Permitting				150,000	100,000	100,000		
31	Beach Nourishment Construction						14,500,000		
32	Sea Turtle Monitoring/Beach Tilling/Escarpment Removal			59,000	62,000	65,000	68,000	71,000	75,000
33	Biological Monitoring			102,000	100,000	26,000	130,000	136,000	143,000
36	FEMA Beach/Dune Sand			2,200,000					
	REACH FIVE								
37	Dune Restoration Permitting							75,000	25,000
38	Dune Restoration with Dune Plantings Construction								1,350,000
39	Sea Turtle Nesting Monitoring								42,000
40	Beach Tilling/Escarpment Removal								21,000
	REACH SIX (FDOT REVETMENT AREA)								
41	Dune Restoration with Dune Plantings Permitting							75,000	25,000
42	Dune Restoration with Dune Plantings Construction								1,350,000
43	Sea Turtle Nesting Monitoring								42,000
44	Beach Tilling/Escarpment Removal								21,000
	REACH SEVEN (PHIPPS)								
45	Beach Renourishment Permitting			250,000	50,000	50,000			
46	Beach Renourishment Construction						10,000,000		
47	Structures Feasibility Study			150,000					
48	Structures Permitting				175,000	50,000			
49	Structures Construction						5,000,000		
50	Structures Construction Mitigation						2,500,000		
51	Dune Restoration/Phipps North to Sloans			423,000					
52	Sea Turtle Monitoring/Beach Tilling/Escarpment Removal			66,000	68,000	70,000	72,000	74,000	76,000
53	Biological Monitoring			260,000	100,000	287,000	302,000	317,000	333,000
56	FEIMA Beach/Dune Sand			1,900,000					
	REACH EIGHT								
57	Critical Beach Erosion Designation			10,000	0				
58*	Beach Restoration Permitting			320,000					
59	Beach Restoration Construction					14,420,000			
60	Beach Restoration Mitigation					3,000,000			
61	Dune Restoration (R-132 to R-134)			1,200,000				1,400,000	
62	Structures Study (Env. Impact Statement)			500,000					
63	Structures Permitting					50,000	25,000	10,000	
64	Structures Construction							8,000,000	
65	Structures Mitigation							4,000,000	
66	Sea Turtle Monit./Bch Tilling/Escarpmnt Removal			58,000	59,000	60,000	62,000	64,000	66,000
67	Biological Monitoring					317,000	333,000	350,000	368,000
69	Reach 8 Project Engineering Report					10,000	10,000	10,000	10,000

309 ACCOUNT			
COLUMN SUB-TOTALS:			Required
	Recommended		Required
Under Consideration	Recommended		Required

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
635,000	891,000	15,226,000	4,657,000	691,000
3,090,000	8,423,000	34,225,000	7,573,000	2,225,000
3,090,000	26,430,000	34,865,000	21,907,000	6,358,000

581 ACCOUNT ITEMS

7	Annual Sediment Budget	10,000	10,000	10,000	10,000	10,000	10,000
8	Physical Monitoring	50,000	36,000	55,000	58,000	61,000	64,000
15	Sand Transfer Plant Operating	315,000	300,000	350,000	365,000	385,000	405,000
19	LWI IMP Physical Monitoring	24,000	15,000	26,000	28,000	29,000	31,000
34	Mid-Town Physical Monitoring	28,000	20,000	31,000	32,000	34,000	36,000
35	Mid-Town Bch. Project Engineering Report	10,000	13,000		10,000	10,000	10,000
54	Phipps Ocean Park Project Physical Monitoring	22,000	15,000	24,000	25,000	26,000	27,000
55	Phipps Ocean Park Project Engineering Report	10,000	13,000	10,000	10,000	10,000	10,000
68	Reach 8 Project Physical Monitoring	22,000	15,000	24,000	25,000	26,000	27,000
	Coastal Management Program Operating Expenses	216,222	216,868	245,000	260,000	260,000	260,000

581 ACCOUNT			
COLUMN SUB-TOTALS:			Required
	Recommended		Required

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
643,868	405,000	438,000	446,000	455,000
653,868	775,000	823,000	851,000	880,000

309 AND 581 ACCOUNTS			
COASTAL MANAGEMENT PROGRAM GRAND TOTALS			Required
	Recommended		Required
Under Consideration	Recommended		Required

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
1,278,868	1,296,000	15,664,000	5,103,000	1,146,000
3,743,868	9,198,000	35,048,000	8,424,000	3,105,000
3,743,868	27,205,000	35,688,000	22,758,000	7,238,000

*Item pending Town Council approval (June 22, 2010)



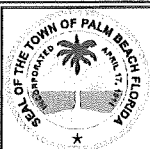
General Fund Revenues

335.000	State Shared Revenues							
335.120	State Revenue Sharing	256,460	249,704	250,000	245,700	250,000	0.00%	0.38%
335.150	Alcoholic Beverage Lic	21,028	20,720	18,500	27,400	19,000	2.70%	0.03%
335.180	Local Govt. Sales Tax	675,694	602,980	650,000	616,200	650,000	0.00%	0.98%
335.230	Fire Supplemental Compensation	27,832	30,441	26,000	26,300	30,000	15.38%	0.05%
335.240	911 Equip Reimbursement	90,970	176,165	108,000	108,000	110,000	1.85%	0.17%
335.290	Seized Tag	750	1,717	4,000	600	3,000	-25.00%	0.00%
335.490	Fuel Tax Refund	10,906	9,815	9,000	9,800	9,000	0.00%	0.01%
		1,083,640	1,091,542	1,065,500	1,034,000	1,071,000	0.52%	1.61%
337.000	Grants From Other Local Units							
337.200	Ems Grant - Palm Beach County	-	58,870	50,000	50,000	-	-100.00%	0.00%
		-	58,870	50,000	50,000	-	-100.00%	0.00%
338.000	Shared Revenues-Other Local Units							
338.200	County Occ. Licenses	24,700	22,924	20,000	20,000	25,000	25.00%	0.04%
338.600	\$12.50 Citation Monies	-	17,073	20,000	20,000	15,000	-25.00%	0.02%
		24,700	39,997	40,000	40,000	40,000	0.00%	0.06%
342.000	Public Safety							
342.100	Special Assignment Ot - Other	327,275	796,091	490,000	713,500	650,000	32.65%	0.98%
342.120	Police Id Cards	20,144	21,202	20,000	20,000	20,000	0.00%	0.03%
342.130	Burglar Alarm False Alarm Fees	177,650	91,400	75,000	75,000	75,000	0.00%	0.11%
342.140	Burglar Alarm Registration Fee	40,491	50,393	51,000	50,000	50,000	-1.96%	0.08%
342.150	Burglar Alarm - Penalties	17,054	7,043	7,000	7,000	7,000	0.00%	0.01%
342.160	Burglar Alarm - Direct Connect	8,000	1,100	5,000	6,000	6,000	20.00%	0.01%
342.170	Valet Parking Permit	6,650	5,150	6,000	6,000	6,000	0.00%	0.01%
342.200	Tent Permits	8,625	3,311	6,000	6,000	6,000	0.00%	0.01%
342.210	Special Detail-Fire	80,529	47,114	70,000	63,000	55,000	-21.43%	0.08%
342.220	Fire Prev Bonfires	1,800	300	3,000	3,000	3,000	0.00%	0.00%
342.225	Fire Prev Fire Hydrant	1,250	50	1,500	500	500	-66.67%	0.00%
342.230	Fire Prev Hot Work	9,465	16,339	6,500	13,500	12,000	84.62%	0.02%
342.240	Fire Prev Public Assembly	2,680	1,773	1,500	2,000	2,000	33.33%	0.00%
342.250	False Fire Alarms	26,750	10,500	25,000	10,000	10,000	-60.00%	0.02%
342.300	Fire Prev Fireworks	4,000	10,000	10,000	10,000	10,000	0.00%	0.02%
342.500	Bldg. Insp. Fund Fees	39	38	100	-	100	0.00%	0.00%
342.510	Fire Prev Technical Fire Insp	16,670	39,527	40,000	29,000	40,000	0.00%	0.06%
342.520	Fire Prev Annual Ins Fee	55,969	111,548	75,000	128,000	120,000	60.00%	0.18%
342.600	Ems Transport Fees	341,880	326,307	345,000	398,500	350,000	1.45%	0.53%
		1,146,921	1,539,186	1,237,600	1,541,000	1,422,600	14.95%	2.14%
343.000	Physical Environment							
343.400	Special Solid Waste	9,975	15,458	25,000	15,000	10,000	-60.00%	0.02%
343.410	Solid Waste	769,628	825,367	816,900	816,900	816,900	0.00%	1.23%
343.430	Comp. Garbage Collection Fee	206,119	233,495	267,000	288,500	242,500	-9.18%	0.36%
343.440	SWA Recycling Revenue	-	-	-	50,000	50,000	100.00%	0.08%
343.900	Beach Cleaning Citizen's Assoc	55,350	57,564	58,000	3,000	-	-100.00%	0.00%
343.920	Historic Speciman Tree Fee	-	-	10,000	6,800	4,000	-60.00%	0.01%
		1,041,072	1,131,884	1,176,900	1,180,200	1,123,400	-4.55%	1.69%
344.000	Transportation							
344.505	Prkg Meter Royal Palm Way Lot	21,570	15,009	17,000	15,000	17,000	0.00%	0.03%
344.515	Prkg Meter Ocean Front	302,464	326,288	300,000	298,000	300,000	0.00%	0.45%
344.520	Prkg Meter Lake Front	58,158	56,795	60,000	60,000	63,000	5.00%	0.09%
344.525	Prkg Meter Phipps Ocean Front	74,277	90,791	75,000	72,500	72,000	-4.00%	0.11%
344.530	Prkg Meter Peruvian	79,511	70,655	75,000	105,000	80,000	6.67%	0.12%
344.535	Prkg Meter Main Post Office	1,537	-	-	-	-	0.00%	0.00%
344.540	Prkg Meter Bradley Place	25,062	18,928	20,000	18,000	15,000	-25.00%	0.02%
344.545	Prkg Meter Phipps Plaza	5,943	-	-	-	-	0.00%	0.00%
344.550	Prkg Meter North County	5,456	-	-	-	-	0.00%	0.00%
344.555	Prkg Meter South County	11,575	-	-	-	-	0.00%	0.00%
344.560	Parking Meter Royal Palm Way	-	-	-	27,900	25,000	100.00%	0.04%
344.599	Other Parking Placard Programs	340	828	500	2,500	2,500	400.00%	0.00%
		585,893	579,294	547,500	598,900	574,500	4.93%	0.86%
349.000	Other Charges for Services							
349.310	Bldg/Elec/Plumbing Code Sales	10	138	100	100	100	0.00%	0.00%
349.320	Map/Sales Code	-	-	100	-	100	0.00%	0.00%
349.400	Certification Copy	608	267	100	500	500	400.00%	0.00%
349.420	Misc Copies	3,255	5,158	3,000	3,000	3,000	0.00%	0.00%
349.430	Meeting Tapes Sales	230	510	600	200	600	0.00%	0.00%
349.450	Lien Search Fee	14,841	12,031	12,000	20,000	20,000	66.67%	0.03%
349.480	Microfiche/Scanned Documents	15,260	9,514	10,000	11,100	12,000	20.00%	0.02%
349.500	Data Processing Services	210	-	-	-	-	0.00%	0.00%
		34,414	27,618	25,900	34,900	36,300	40.15%	0.05%
351.000	Judgments and Fines							
351.100	Fines - Other Parking	315,570	344,665	325,000	319,300	325,000	0.00%	0.49%
351.110	Fines - Parking Meters	116,603	125,103	85,000	107,400	110,000	29.41%	0.17%
351.120	Row Parking Violation Fines	53,185	28,244	60,000	8,000	15,000	-75.00%	0.02%
351.150	Moving Violations	62,413	40,665	40,000	41,300	40,000	0.00%	0.06%
351.160	Court Order Badger	-	1,582	-	11,800	-	0.00%	0.00%
351.300	Revenue/2nd \$ Funding	7,391	5,100	4,200	5,700	6,000	42.86%	0.01%
351.600	Boot Fees	4,300	30,550	35,000	19,500	20,000	-42.86%	0.03%
351.800	Penalty - Other Parking	156,754	164,246	150,000	141,500	150,000	0.00%	0.23%
351.900	Penalty - Parking Meters	64,572	60,600	40,000	58,500	60,000	50.00%	0.09%
		780,788	800,755	739,200	713,000	726,000	-1.79%	1.09%



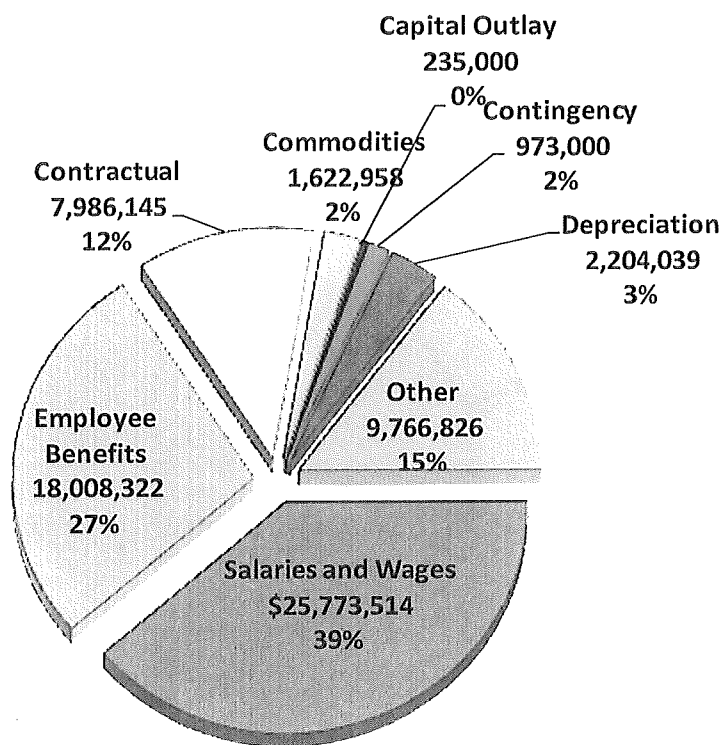
General Fund Revenues

354.000	Violations of Local Ordinances							
354.400	Code Compliance Fines	377,400	337,997	375,000	56,500	100,000	-73.33%	0.15%
354.410	Code Compliance Admin Fee	25,130	14,055	35,000	6,500	15,000	-57.14%	0.02%
		402,530	352,052	410,000	63,000	115,000	-71.95%	0.17%
361.000	Interest and Other Earnings							
361.100	Interest - Checking	104,721	30,474	60,000	33,000	40,000	-33.33%	0.06%
361.120	Sboa/Fmivt Interest	576,970	1,726,442	1,300,000	925,000	1,200,000	-7.89%	1.80%
361.125	Sba Interest - Ecr	5,701	5,841	20,000	6,000	6,000	-70.00%	0.01%
361.150	Investment Earnings/Ad Valorem	130,585	95,887	60,000	39,100	60,000	0.00%	0.09%
361.160	Interest - Money Market	34,323	58,300	-	26,000	-	0.00%	0.00%
361.161	Evergreen MM Interest	431,721	-	100,000	-	60,000	-40.00%	0.09%
361.162	Wachovia MM Interest ECR	283	-	-	-	-	0.00%	0.00%
361.163	Evergreen MM Interest ECR	24,550	-	-	-	-	0.00%	0.00%
361.170	Treasury Interest	59,897	6,280	-	-	-	0.00%	0.00%
		1,368,751	1,923,224	1,540,000	1,029,100	1,366,000	-11.30%	2.05%
362.000	Rents and Royalties							
362.120	Room Rental Dep - South Fire	210	200	-	100	-	0.00%	0.00%
362.130	Vending Machine Commissions	329	320	500	500	500	0.00%	0.00%
362.140	Rooftop Lease	110,781	43,971	87,600	85,000	90,000	2.74%	0.14%
362.150	Peruvian Avenue Parking Lot Rental	-	-	-	-	-	0.00%	0.00%
		111,320	44,491	88,100	85,600	90,500	2.72%	0.14%
364.000	Disposition of Fixed Assets							
364.410	Surplus Furn & Equipment	190	-	-	-	-	0.00%	0.00%
		190	-	-	-	-	0.00%	0.00%
366.000	Contributions/Donations from Private Sources							
366.500	Donations - Ibis Isle Landscape	10,000	-	10,000	-	-	-100.00%	0.00%
		10,000	-	10,000	-	-	-100.00%	0.00%
369.000	Other Miscellaneous Revenues							
369.200	Medical Care Guide	16,970	-	-	-	-	0.00%	0.00%
369.300	Insurance Proceeds	-	15,322	-	-	-	0.00%	0.00%
369.400	Kreusler Park Admin	84,663	61,388	52,000	52,000	54,000	3.85%	0.08%
369.500	State Highway Lighting Maint	71,243	-	70,000	70,000	70,000	0.00%	0.11%
369.540	Rebate For Town Towing	1,523	1,691	2,000	1,500	2,000	0.00%	0.00%
369.550	Control Pay Advance Revenue Share	-	1,013	-	3,000	-	0.00%	0.02%
369.990	Miscellaneous Revenue	16,362	79,211	10,000	50,000	10,000	0.00%	0.02%
		190,761	158,625	134,000	176,500	136,000	1.49%	0.20%
381.000	Interfund Transfer							
381.180	Use Of Fund Balance	-	-	4,978,800	-	4,391,204	-11.80%	6.60%
381.970	Interfd Transfer-Marina	525,000	525,000	525,000	525,000	525,000	0.00%	0.79%
381.980	Interfd Transfer - Golf	25,000	25,000	25,000	25,000	25,000	0.00%	0.04%
		550,000	550,000	5,528,800	550,000	4,941,204	-10.63%	7.42%
		64,045,511	64,457,889	66,853,300	61,465,900	66,569,804	-0.42%	100.00%



General Fund Expenditures

Expenditures by Type

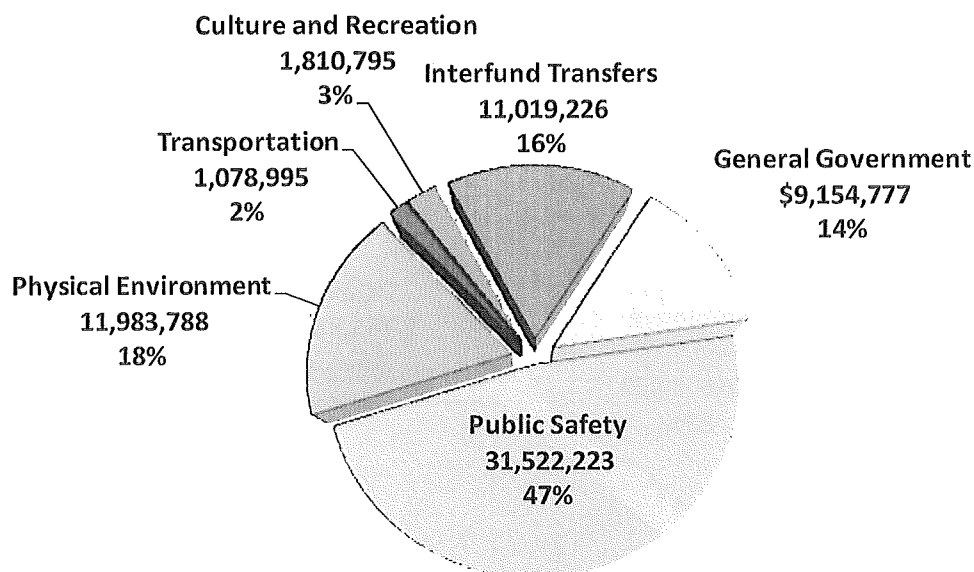


Salaries and Wages	\$	25,773,514
Employee Benefits		18,008,322
Contractual		7,986,145
Commodities		1,622,958
Capital Outlay		235,000
Contingency		973,000
Depreciation		2,204,039
Other		9,766,826
	\$	<u>66,569,804</u>



General Fund Expenditures

Expenditures by Function

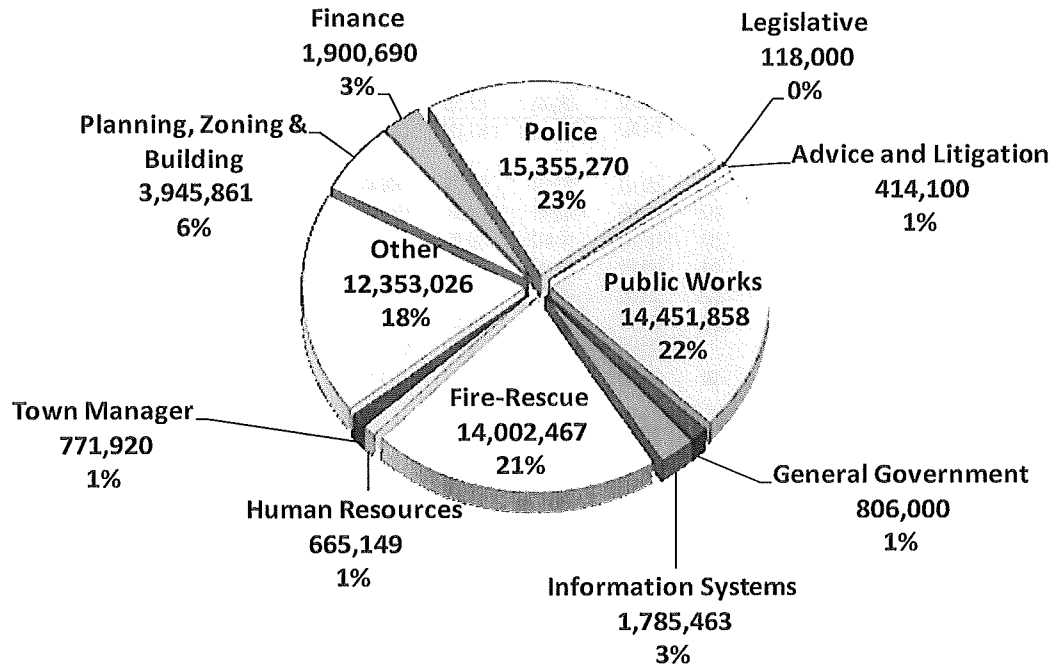


General Government	\$ 9,154,777
Public Safety	31,522,223
Physical Environment	11,983,788
Transportation	1,078,995
Culture and Recreation	1,810,795
Interfund Transfers	11,019,226
	\$ 66,569,804



General Fund Expenditures

Expenditures by Department



Legislative	\$	118,000
General Government		806,000
Town Manager		771,920
Advice and Litigation		414,100
Information Systems		1,785,463
Human Resources		665,149
Finance		1,900,690
Planning, Zoning & Building		3,945,861
Fire-Rescue		14,002,467
Police		15,355,270
Public Works		14,451,858
Other		12,353,026
	<u>\$</u>	<u>66,569,804</u>



General Fund Expenditures

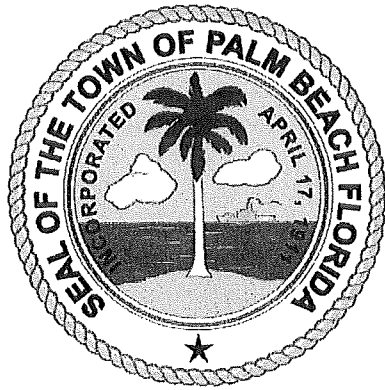
Program		FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	59,843	115,180	118,700	113,032	118,000	-0.59%	0.18%
GENERAL GOVERNMENT	113	948,797	1,842,778	1,372,600	1,854,995	806,000	-41.28%	1.21%
TOWN MANAGERS OFFICE	121	795,228	824,985	857,600	742,041	771,920	-9.99%	1.16%
ADVICE & LITIGATION	122	493,174	475,308	402,500	476,078	414,100	2.88%	0.62%
INFORMATION SYSTEMS	125	2,024,078	2,139,388	1,900,600	1,926,532	1,785,463	-6.06%	2.68%
HUMAN RESOURCES	123	725,996	655,429	690,800	690,800	665,149	-3.71%	1.00%
FINANCE								
Records Management	131	349,210	353,158	315,700	315,700	326,832	3.53%	0.49%
Financial Management	141	1,009,300	1,039,216	1,072,400	1,007,707	1,075,719	0.31%	1.62%
Purchasing	144	491,432	496,845	483,000	483,634	498,139	3.13%	0.75%
		1,849,942	1,889,220	1,871,100	1,807,041	1,900,690	1.58%	2.86%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	820,121	657,134	575,500	636,400	596,004	3.56%	0.90%
Permit Issuance	212	1,010,359	1,028,901	1,121,600	1,050,889	1,124,451	0.25%	1.69%
Inspection/Compliance	213	1,111,717	1,142,542	1,089,700	1,078,000	1,110,123	1.87%	1.67%
Landmarks Preservation	214	129,226	147,405	142,600	200,100	141,120	-1.04%	0.21%
Fire Prevention	215	537,842	429,690	529,800	535,400	584,300	10.29%	0.88%
Code Enforcement	216	333,057	395,287	444,400	340,481	389,863	-12.27%	0.59%
		3,942,322	3,800,958	3,903,600	3,841,270	3,945,861	1.08%	5.93%
LIBRARY SERVICES	321	259,350	272,400	272,400	272,400	280,600	3.01%	0.42%
FIRE-RESCUE								
Fire Administration	411	738,366	810,941	924,340	931,560	990,062	7.11%	1.49%
Operations	417	10,424,064	10,943,244	11,198,300	11,251,980	11,860,935	5.92%	17.82%
Training	418	284,308	273,453	274,940	270,440	338,867	23.25%	0.51%
Beach Rescue	432	803,861	734,586	776,000	772,095	812,603	4.72%	1.22%
		12,250,599	12,762,225	13,173,580	13,226,075	14,002,467	6.29%	21.03%
POLICE								
Administrative Management	421	989,419	1,018,708	1,065,800	1,050,750	1,042,854	-2.15%	1.57%
Org Crime/Vice/Narcotics	422	563,468	692,612	702,400	648,204	800,630	13.98%	1.20%
Records Information Systems	423	245,727	256,601	261,400	211,142	198,232	-24.17%	0.30%
Training/Per/Pub Enf	424	306,403	296,705	299,000	285,905	354,504	18.56%	0.53%
Communications	425	1,692,303	1,735,778	1,744,700	1,698,886	1,771,638	1.54%	2.66%
Crime Scene/Evidence	426	350,538	386,324	414,000	376,270	401,231	-3.08%	0.60%
Patrol Services	428	8,153,225	8,757,282	8,446,300	8,120,184	8,824,922	4.48%	13.26%
Criminal Investigation	429	1,384,543	1,095,083	1,137,700	1,110,000	1,276,221	12.18%	1.92%
Parking Control	430	875,087	659,935	721,700	663,078	685,038	-5.08%	1.03%
		14,560,713	14,899,027	14,793,000	14,164,219	15,355,270	3.80%	23.07%
PUBLIC WORKS								
Administrative Management	511	803,755	845,746	919,900	921,251	911,024	-0.96%	1.37%
Street Repair/Maintenance	521	457,382	564,199	324,300	355,997	382,499	17.95%	0.57%
Traffic Control	523	179,340	210,415	221,100	221,100	220,645	-0.21%	0.33%
Street Lighting	524	523,878	473,834	435,100	449,460	475,851	9.37%	0.71%
Storm Sewer Maintenance	531	769,119	792,141	794,400	794,802	837,486	5.42%	1.26%
Sanitary Sewer Maintenance	532	1,225,215	1,260,968	1,339,200	1,352,424	1,328,591	-0.79%	2.00%
Sanitary Sewer Treatment	533	1,549,038	1,438,498	1,690,100	1,690,100	1,694,684	0.27%	2.55%
Residential Collection	541	885,703	855,731	907,100	904,100	907,713	0.07%	1.36%
Commercial Collection	542	948,212	944,258	1,010,400	1,003,850	1,031,177	2.06%	1.55%
Refuse Disposal	543	86,120	48,307	110,000	110,000	111,980	1.80%	0.17%
Yard Trash Collection	544	1,752,026	1,697,482	1,676,700	1,662,260	1,770,637	5.60%	2.66%
Recycling	545	313,491	295,132	295,900	295,900	305,873	3.37%	0.46%
Beach Cleaning	546	137,180	143,784	108,800	106,650	110,292	1.37%	0.17%
Parks	551	1,293,877	1,284,789	1,291,900	1,368,649	1,278,783	-1.02%	1.92%
Facilities Maintenance	554	1,030,575	1,048,308	1,047,700	1,048,203	1,011,758	-3.43%	1.52%
Parking Meter Maint & Collections	558	481,627	136,935	89,400	124,652	137,927	54.28%	0.21%
General Engineering Services	561	519,880	548,048	548,800	566,480	568,124	3.52%	0.85%
Right of Way Inspections	565	115,570	119,213	120,700	120,700	124,936	3.51%	0.19%
Equip Operations/Maintenance	571	565,585	548,281	652,000	666,000	584,571	-10.34%	0.88%
Coastal Management	581	1,036,027	769,819	658,500	807,924	657,307	-0.18%	0.99%
		14,673,600	14,025,887	14,242,000	14,570,502	14,451,858	1.47%	21.71%



General Fund Expenditures

TRANSFER TO OTHER FUNDS

Cap Impr Program (307/308/310/320)	611	2,096,000	1,817,000	4,828,957	-	1,000,000	-79.29%	1.50%
Coastal Protection Fund (309)	611	-	2,000,000	-	-	3,090,000	100.00%	4.64%
Recreation Enterprise Fund (403)	611	-	-	-	-	-	0.00%	0.00%
Debt Service Fund (203/204)	612	3,652,000	3,790,000	3,922,000	-	3,500,000	-10.76%	5.26%
Group Health Retirees (610)	621	1,466,000	1,649,000	1,550,000	-	1,533,000	-1.10%	2.30%
Risk-W/C, Liab, Prop (501)	622	2,392,000	1,918,000	1,904,463	-	1,896,226	-0.43%	2.85%
Employee Retirement Fund (600)	624	-	-	-	-	-	0.00%	0.00%
		9,606,000	11,174,000	12,205,420	-	11,019,226	-9.72%	16.55%
EMERGENCY/DISASTER RESPONSE	710	46,412	1,003,768	82,400	90,200	80,200	-2.67%	0.12%
CONTINGENT APPROPRIATIONS	711	-	-	967,000	-	973,000	0.62%	1.46%
General Operating Fund (001) Total		52,630,055	54,706,552	54,647,880	53,775,185	55,550,578	1.65%	83.45%
Transfers to Other Funds		9,606,000	11,174,000	12,205,420	-	11,019,226	-9.72%	16.55%
TOTAL GENERAL FUND		62,236,055	65,880,552	66,853,300	53,775,185	66,569,804	-0.42%	100.00%



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Legislative

PROGRAM: LEGISLATIVE 111

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

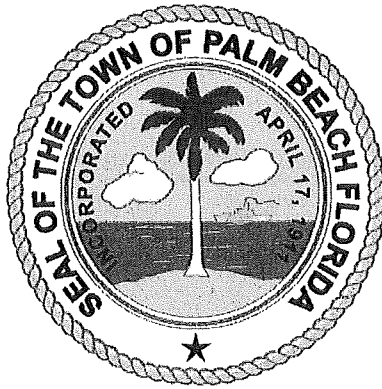
This program also includes a funding allocation for Mayor and Town Council interaction with other government related agencies. These agencies include the Palm Beach County League of Cities, the Florida League of Cities, National League of Cities, the Countywide Intergovernmental Coordination Program, 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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	44,512	101,797	103,600	100,832	103,600	0.00%
Commodities	15,332	13,382	15,100	12,200	14,400	-4.64%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	59,843	115,180	118,700	113,032	118,000	-0.59%

Commodities:

Savings attributed to a reduction in membership dues (\$100) and miscellaneous expenses (\$600).



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General Government

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

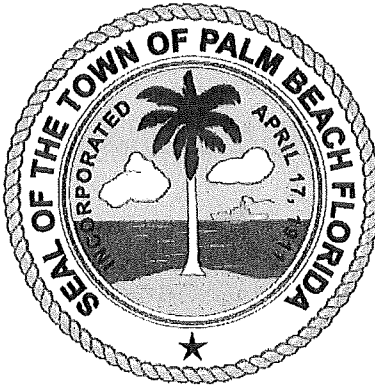
	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	802,450	1,539,182	1,251,800	1,251,800	714,000	-42.96%
Contractual	142,193	278,483	118,400	560,795	89,600	-24.32%
Commodities	1,787	-	-	-	-	0.00%
Capital Outlay	-	22,713	-	40,000	-	0.00%
Depreciation	2,367	2,400	2,400	2,400	2,400	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	948,797	1,842,778	1,372,600	1,854,995	806,000	-41.28%

Employee Benefits:

These savings are attributable to the Town's completing payments owed to employees who participated in the 2008 Early Retirement Incentive Program. The remaining expenses in this category are for the Vacation Buy Back Program and partial compensation for accrued leave paid to employees who separate from Town service.

Contractual:

Savings are mainly attributable to eliminating expenditures for printing and mailing of Annual Report and Calendar (\$9,500), which will now be on the Town's web site only, and eliminating the budget for the Town's share of Worth Avenue Improvement Project assessment (\$16,800) to zero since the Town has been exempted. The overage for FY10 resulted from contingency appropriations that have included a donation to Island Cats (\$25,000) and appropriations for the pension consultants (\$115,000), the internal auditors (\$110,710), and the forensic auditors in the Steve White matter (\$48,000). Staff proposes to continue to use contingency appropriations as the source of funding for internal audit services in FY11.



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Town Manager's Office

PROGRAM: ADMINISTRATIVE MANAGEMENT 121

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

Main Activities:

- Advise Mayor and Town Council to promote 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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	575,904	593,466	606,400	500,156	530,784	-12.47%
Employee Benefits	193,674	212,366	223,500	223,500	219,795	-1.66%
Contractual	17,011	9,123	17,400	9,324	15,800	-9.20%
Commodities	8,639	10,030	10,300	9,061	9,200	-10.68%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	795,228	824,985	857,600	742,041	775,579	-9.56%

Salaries and Wages:

The savings reflect the net effect of eliminating the Assistant Town Manager position, creating a part-time (no benefits) Executive Assistant position, and providing merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Reduction attributable to elimination of Assistant Town Manager position and related reduction in travel and professional development expenses.

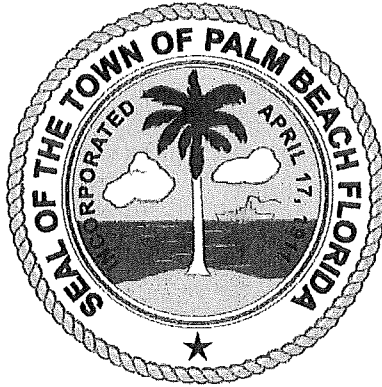
Commodities:

Reduction attributable to elimination of Assistant Town Manager position and related reduction in professional membership dues.

	FY2008	FY2009	FY2010	FY2011
Full Time Equivalent Employees	6	6	6	5.50

Changes to FTEs:

- -1.0 Assistant Town Manager
- +.50 Executive Assistant (part-time, no benefits)



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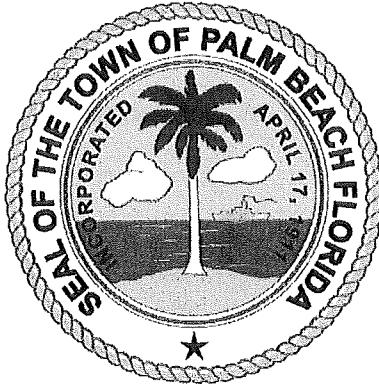
Advice and Litigation

PROGRAM: ADVICE AND LITIGATION 122

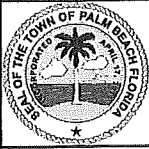
The Town Attorney advises the Town's elected officials and staff regarding legal matters concerning the Town of Palm Beach. The Town Attorney represents the Town in lawsuits, hearings, and other litigation matters and prepares contracts, deeds, ordinances, resolutions and other legal instruments for 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.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	493,174	475,308	402,500	476,078	414,100	2.88%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	493,174	475,308	402,500	476,078	414,100	2.88%



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Information Systems

PROGRAM: INFORMATION SYSTEMS 125

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

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

- Provide support and services to each department allowing them to best perform their jobs
- 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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	470,254	485,715	483,100	483,100	489,100	1.24%
Employee Benefits	182,471	185,380	204,400	204,400	228,763	11.92%
Contractual	534,252	649,568	606,000	620,085	611,700	0.94%
Commodities	157,636	102,022	93,600	93,600	108,400	15.81%
Capital Outlay	349,465	386,703	183,500	195,347	17,500	-90.46%
Depreciation	330,000	330,000	330,000	330,000	330,000	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	2,024,078	2,139,388	1,900,600	1,926,532	1,785,463	-6.06%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

The increase in contractual is due to an increase in software licensing and support, offset by a decrease in the anticipated spending for programming services in FY11.

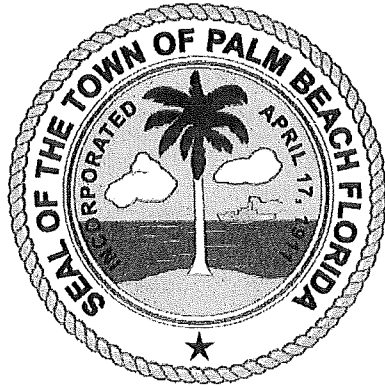
Commodities:

The increase in commodities is due to the additional software maintenance that will be due on the new OSSI public safety system.

Capital Outlay:

The reduction in capital is due to the completion of the five year Town Wide software plan and the elimination of funds for capital software purchases.

	FY2008	FY2009	FY2010	FY2011
Full Time Equivalent Employees	6	6	6	6



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Human Resources

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	384,467	363,230	361,400	361,400	343,956	-4.83%
Employee Benefits	155,912	158,365	154,600	154,600	164,241	6.24%
Contractual	151,420	111,261	137,300	137,300	124,325	-9.45%
Commodities	32,745	21,073	36,000	36,000	31,127	-13.54%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,452	1,500	1,500	1,500	1,500	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	725,996	655,429	690,800	690,800	665,149	-3.71%

Salaries and Wages:

Decrease due to the elimination of a Human Resources Assistant position. Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Decrease due predominantly to reductions in recruitment and printing expenses. Additional reductions occurred within professional development and general office operational expenses such as postage.

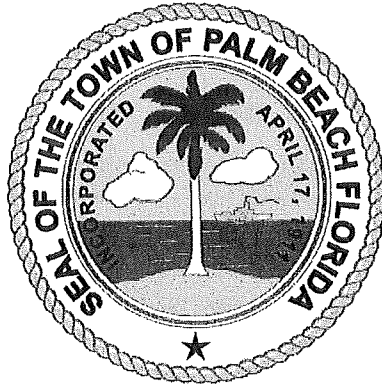
Commodities:

Decrease resulting from reductions in office, medical, and testing supplies.

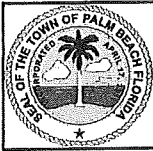
	FY2008	FY2009	FY2010	FY2011
Full Time Equivalent Employees	4.9	4.95	4.95	4.57

Changes to FTE's

- -.60 Human Resource Assistant. This full-time position was partially funded thru the Human Resource 123 and the Self Insurance Fund (Health Benefit) 502 programs.
- +.22 Reallocation of staff from the Self Insurance Fund (Health Benefit) 502 program and the OPEB Trust 610 fund



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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.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	1,129,970	1,160,643	1,136,000	1,098,400	1,124,900	-0.98%
Employee Benefits	462,310	489,453	494,900	484,767	535,740	8.25%
Contractual	222,307	209,835	210,700	192,990	210,920	0.10%
Commodities	29,917	23,840	24,100	25,484	23,730	-1.54%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	5,438	5,449	5,400	5,400	5,400	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,849,942	1,889,220	1,871,100	1,807,041	1,900,690	1.58%

	FY2008	FY2009	FY2010	FY2011
Total Full Time Equivalent Employees	18	17.95	17.45	17.45



Finance

PROGRAM: RECORDS MANAGEMENT 131

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

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

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

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	192,553	197,329	178,000	178,000	169,606	-4.72%
Employee Benefits	81,354	83,307	79,300	79,300	89,456	12.81%
Contractual	71,172	66,499	53,000	53,000	61,970	16.92%
Commodities	2,793	4,724	4,100	4,100	4,500	9.76%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,338	1,300	1,300	1,300	1,300	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	349,210	353,158	315,700	315,700	326,832	3.53%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Increase in scanning and legal advertising.

Commodities:

Increase in office supplies.



Finance

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
- Development 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
- Participate in professional organizations to stay current and seek validation

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	607,268	625,780	633,400	595,800	628,000	-0.85%
Employee Benefits	246,955	265,083	276,800	266,667	291,319	5.25%
Contractual	140,842	133,737	148,000	130,140	141,400	-4.46%
Commodities	12,584	12,917	12,500	13,400	13,300	6.40%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,651	1,700	1,700	1,700	1,700	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,009,300	1,039,216	1,072,400	1,007,707	1,075,719	0.31%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

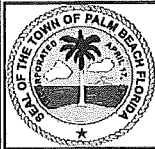
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Decrease in printing costs.

Commodities:

Increase in office supplies.



Finance

PROGRAM: PURCHASING 144

Mission: The Purchasing Division provides professional procurement services to the Town Departments while ensuring compliance with 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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	330,149	337,534	324,600	324,600	327,294	0.83%
Employee Benefits	134,001	141,063	138,800	138,800	154,965	11.65%
Contractual	10,293	9,600	9,700	9,850	7,550	-22.16%
Commodities	14,540	6,200	7,500	7,984	5,930	-20.93%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	2,449	2,449	2,400	2,400	2,400	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	491,432	496,845	483,000	483,634	498,139	3.13%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Decrease in professional development

Commodities:

Decrease in building maintenance supplies, fuel expenses and office supplies.



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.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	2,022,639	2,027,642	2,131,300	2,005,079	2,099,946	-1.47%
Employee Benefits	870,212	904,138	949,200	949,171	1,023,015	7.78%
Contractual	976,168	765,770	737,300	794,500	723,500	-1.87%
Commodities	54,738	67,445	67,100	67,100	80,700	20.27%
Capital Outlay	7,368	24,763	7,500	14,220	7,500	0.00%
Depreciation	11,197	11,200	11,200	11,200	11,200	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	3,942,322	3,800,958	3,903,600	3,841,270	3,945,861	1.08%

	FY2008	FY2009	FY2010	FY2011
Full Time Equivalent Employees	29	29.00	28.75	28.25

Changes to FTEs:

- -.5 Development Review Specialist (which replaced 1 Development Review Specialist in FY10)
- -.5 Parking/Code Enforcement Sergeant (sworn position)
- +.5 Parking/Code Enforcement Manager (civilian position)



Planning, Zoning and Building

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 LDR
- 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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	364,142	316,387	317,100	317,000	319,200	0.66%
Employee Benefits	115,250	109,635	113,800	113,900	125,904	10.64%
Contractual	335,442	225,878	136,600	197,500	137,400	0.59%
Commodities	5,287	5,234	8,000	8,000	13,500	68.75%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	820,121	657,134	575,500	636,400	596,004	3.56%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

This expenditure category includes all contractual costs for planning activities, such as traffic studies, legal expenses, travel, and postage.

Commodities:

Increase is due to purchase of replacement office equipment, including printers, scanners and computers. Increase also includes replacement safe for storage of original plat maps.



Planning, Zoning and Building

PROGRAM: PERMIT ISSUANCE 212

Mission: This division exists to provide for the life safety and welfare of Palm Beach citizens and visitors through the permitting and enforcement of building codes and accurate and accessible historical records of all Departmental files, and 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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	519,079	568,977	593,200	567,200	569,084	-4.07%
Employee Benefits	215,648	240,517	235,600	232,119	253,667	7.67%
Contractual	251,885	160,737	271,300	219,600	275,700	1.62%
Commodities	13,782	31,306	16,400	20,150	20,900	27.44%
Capital Outlay	7,368	24,763	2,500	9,220	2,500	0.00%
Depreciation	2,597	2,600	2,600	2,600	2,600	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,010,359	1,028,901	1,121,600	1,050,889	1,124,451	0.25%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan. Also reflects reduction of part-time permit intake employee.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

This expenditure category includes contract plan review costs and storage costs for documents not yet scanned.

Commodities:

Increase due to converting files from Eden software system to Laser fiche. Also includes maintenance fee for Bluebeam (paperless plan review software) and purchase of replacement scanners.



Planning, Zoning and Building

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	550,494	606,353	586,100	576,000	584,700	-0.24%
Employee Benefits	213,895	222,167	237,200	238,600	250,623	5.66%
Contractual	316,137	291,986	232,800	231,800	232,800	0.00%
Commodities	22,591	13,435	20,000	18,000	28,400	42.00%
Capital Outlay	-	-	5,000	5,000	5,000	0.00%
Depreciation	8,600	8,600	8,600	8,600	8,600	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,111,717	1,142,542	1,089,700	1,078,000	1,110,123	1.87%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Commodities:

Increase is due to replacement of equipment and shelving along with cost of converting microfiche files to Laser fiche files (shared with Program 212). Increase also includes replacement scanners required for document management system plus replacement monitors and other equipment.



Planning, Zoning and Building

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 for Change" as directed by codes and policy
- Discuss and entertain requests for possible designation of properties as historic
- Maintain accurate records and files

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	52,471	52,367	54,800	54,800	55,400	1.09%
Employee Benefits	22,777	21,885	23,100	23,100	25,520	10.48%
Contractual	53,673	72,267	63,600	121,100	58,100	-8.65%
Commodities	305	886	1,100	1,100	2,100	90.91%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	129,226	147,405	142,600	200,100	141,120	-1.04%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

The expenditure category includes a reduction in costs for contract secretarial assistance.

Commodities:

Increase due to replacement of computer equipment.



Planning, Zoning and Building

PROGRAM: FIRE PREVENTION 215

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

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

- Investigate all fires for cause and origin
- 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

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	339,751	233,889	301,000	299,400	334,231	11.04%
Employee Benefits	187,682	180,236	200,300	210,700	243,269	21.45%
Contractual	5,137	4,095	16,400	14,000	-	-100.00%
Commodities	5,272	11,470	12,100	11,300	6,800	-43.80%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	537,842	429,690	529,800	535,400	584,300	10.29%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

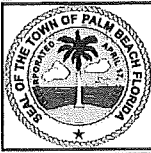
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

All expenses were moved to Fire-Rescue programs.

Commodities:

Most expenses for this category were moved to Fire-Rescue programs. Category includes memberships and publications/subscriptions line items only. While both line items were adjusted, the total budget for both items remained the same.



Planning, Zoning and Building

PROGRAM: CODE ENFORCEMENT 216

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

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

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

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	196,702	249,668	279,100	190,679	237,331	-14.97%
Employee Benefits	114,960	129,698	139,200	130,752	124,032	-10.90%
Contractual	13,894	10,807	16,600	10,500	19,500	17.47%
Commodities	7,501	5,114	9,500	8,550	9,000	-5.26%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	333,057	395,287	444,400	340,481	389,863	-12.27%

Salaries and Wages:

Eliminated .5 Sergeant (manager) position and replaced with .5 Civilian Manager. Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

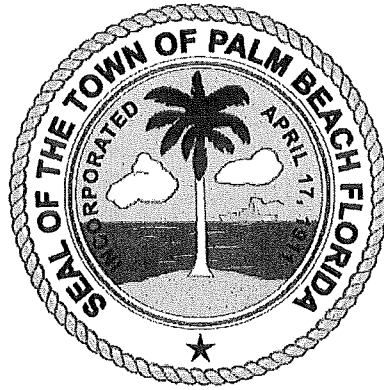
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

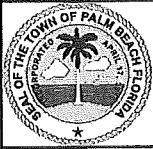
Purchase of web-based software (Comcate) program for Code Enforcement management

Commodities:

Slight decrease in vehicle maintenance expenses.



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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.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	6,655,840	7,263,455	7,258,600	7,264,319	7,324,100	0.90%
Employee Benefits	4,185,829	4,273,039	4,543,440	4,546,460	5,160,916	13.59%
Contractual	186,909	168,445	199,140	201,343	292,001	46.63%
Commodities	385,700	341,654	318,100	326,873	323,850	1.81%
Capital Outlay	105,086	77,815	56,000	88,780	53,000	-5.36%
Depreciation	637,833	637,817	798,300	798,300	848,600	6.30%
Other	93,403	-	-	-	-	0.00%
TOTALS	12,250,599	12,762,225	13,173,580	13,226,075	14,002,467	6.29%

	FY2008	FY2009	FY2010	FY2011
Full Time Equivalent Employees	80.5	80.5	90.2	90.4

Changes to FTEs:

- +0.2 Reallocation of Fleet Manager from Police Department



Fire-Rescue

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	384,553	446,778	527,500	527,700	530,100	0.49%
Employee Benefits	239,241	250,214	286,600	287,320	327,162	14.15%
Contractual	48,461	52,827	47,040	49,140	67,500	43.49%
Commodities	18,594	13,606	14,700	18,900	16,800	14.29%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	47,517	47,517	48,500	48,500	48,500	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	738,366	810,941	924,340	931,560	990,062	7.11%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Increases in this category are a result of absorbing some expenses from the Fire Prevention and Ocean Rescue programs.

Commodities:

Increases in this category are a result of absorbing some expenses from the Fire Prevention and Ocean Rescue programs.



Fire-Rescue

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	5,678,541	6,258,952	6,146,600	6,155,600	6,213,000	1.08%
Employee Benefits	3,601,644	3,685,787	3,916,900	3,919,100	4,439,084	13.33%
Contractual	61,229	37,645	62,700	62,903	77,101	22.97%
Commodities	338,184	308,344	287,900	291,397	294,550	2.31%
Capital Outlay	76,384	77,815	50,000	88,780	53,000	6.00%
Depreciation	574,679	574,700	734,200	734,200	784,200	6.81%
Other	93,403	-	-	-	-	0.00%
TOTALS	10,424,064	10,943,244	11,198,300	11,251,980	11,860,935	5.92%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Increase includes expenses for hydrant testing moved from Fire Prevention to this program. Also includes costs for annual flow testing of air packs and repair / replacement of security cameras.

Commodities:

The change in this category includes a decrease in uniform expenses which is offset by increases in Other Supplies and Minor Operating Equipment caused by moving expenses from the Fire Prevention program.

Capital Outlay:

The increase in this category is for the purchase of four ventilators and one IV pump.



Fire-Rescue

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	119,342	121,542	116,500	116,500	116,500	0.00%
Employee Benefits	63,447	65,429	60,140	60,140	69,467	15.51%
Contractual	74,050	75,095	85,200	85,200	145,600	70.89%
Commodities	19,085	11,388	7,100	8,600	7,300	2.82%
Capital Outlay	8,384	-	6,000	-	-	-100.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	284,308	273,453	274,940	270,440	338,867	23.25%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

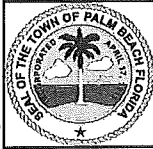
Increases in this category include: costs for use of the Palm Beach County training facility; instructors for in-house Officer Development courses; instructors for in-house Driver / Engineer training; and other training needed to meet requirements and recertifications.

Commodities:

Increases due to increase in annual subscription costs.

Capital Outlay:

There are no Capital Outlay requests for this fiscal year.



Fire-Rescue

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:

- Maintain accreditation as set forth by the United States Lifesaving Association
- 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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	473,404	436,183	468,000	464,519	464,500	-0.75%
Employee Benefits	281,497	271,609	279,800	279,900	325,203	16.23%
Contractual	3,169	2,878	4,200	4,100	1,800	-57.14%
Commodities	9,837	8,316	8,400	7,976	5,200	-38.10%
Capital Outlay	20,318	-	-	-	-	0.00%
Depreciation	15,637	15,600	15,600	15,600	15,900	1.92%
Other	-	-	-	-	-	0.00%
TOTALS	803,861	734,586	776,000	772,095	812,603	4.72%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

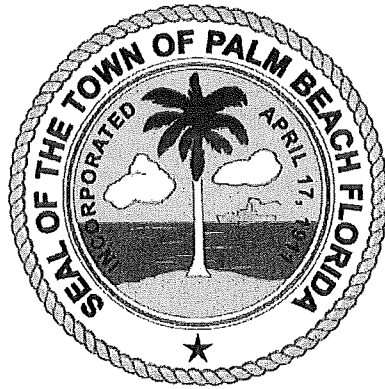
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Decrease in this category is the result of moving some expenses to other Fire Rescue programs.

Commodities:

Decrease in this category is the result of moving some expenses to other Fire Rescue programs.



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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.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	7,977,641	8,619,331	8,383,500	7,855,098	8,359,005	-0.29%
Employee Benefits	4,870,546	4,890,261	4,994,200	4,961,327	5,639,715	12.93%
Contractual	380,994	389,675	483,800	442,394	447,900	-7.42%
Commodities	479,002	396,105	384,600	358,500	361,750	-5.94%
Capital Outlay	365,662	116,855	-	-	-	0.00%
Depreciation	486,868	486,800	546,900	546,900	546,900	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	14,560,713	14,899,027	14,793,000	14,164,219	15,355,270	3.80%

	FY2008	FY2009	FY2010	FY2011
Full Time Equivalent Employees	129.5	129.25	115.05	111.35

Changes to FTEs:

- -2 Sergeants
- -1 Business and Community Relations Manager
- -1 Administrative Coordinator
- +.50 Accreditation Coordinator – Part-time (w/o benefits)
- -.20 Reallocation of Fleet Manager to Fire-Rescue
- +.50 Parking/Code Enforcement Manager
- -1 Records Assistant I
- +.5 Reallocation of Parking/Code Enforcement Sergeant to Business and Community Relations



Police

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
- Evaluate compliance with national and state accreditation standards for police practices

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	658,370	641,563	675,100	652,400	658,575	-2.45%
Employee Benefits	228,948	271,588	302,900	312,300	293,629	-3.06%
Contractual	58,924	48,930	41,900	42,100	46,700	11.46%
Commodities	40,402	53,826	43,100	41,150	41,150	-4.52%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	2,775	2,800	2,800	2,800	2,800	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	989,419	1,018,706	1,065,800	1,050,750	1,042,854	-2.15%

Salaries and Wages:

Eliminate the Administrative Coordinator position and replace with a part-time Accreditation Coordinator position with no benefits. Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs. Retirement cost reduced due to new part-time position with no benefits.

Contractual:

Increase due to education reimbursement expenses for the entire department and anticipated travel for reaccreditation confirmation.

Commodities:

Reduce uniform replacement budget for eliminated positions.



Police

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	274,188	309,378	387,600	344,248	424,614	9.55%
Employee Benefits	238,812	339,852	262,600	255,156	324,416	23.54%
Contractual	27,889	21,174	31,000	27,900	28,900	-6.77%
Commodities	11,178	10,808	9,800	9,500	11,300	15.31%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	11,401	11,400	11,400	11,400	11,400	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	563,468	692,612	702,400	648,204	800,630	13.98%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

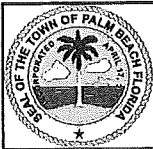
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Reduced budget for training expenses.

Commodities:

Increase fuel expenses due to task force detective reassignment to OCVAN.



Police

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	151,285	156,154	156,900	110,100	111,528	-28.92%
Employee Benefits	79,953	87,231	87,800	84,342	69,404	-20.95%
Contractual	9,428	8,537	11,700	11,700	12,300	5.13%
Commodities	4,870	4,479	4,800	4,800	4,800	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	191	200	200	200	200	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	245,727	256,601	261,400	211,142	198,232	-24.17%

Salaries and Wages:

Eliminated one Records Assistant position during the FY10 Budget year. Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs. Eliminated one civilian position.

Contractual:

Increase in training due to implementation of new Records Management System (RMS) software during FY10.



Police

PROGRAM: BUSINESS & COMMUNITY RELATIONS UNIT (BCR) 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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	176,419	179,068	181,500	170,500	202,207	11.41%
Employee Benefits	68,449	75,662	77,500	78,655	124,697	60.90%
Contractual	20,237	31,207	28,600	25,800	16,900	-40.91%
Commodities	36,159	5,668	6,300	5,850	5,600	-11.11%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	5,139	5,100	5,100	5,100	5,100	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	306,403	296,705	299,000	285,905	354,504	18.56%

Salaries and Wages:

Increase due to the transfer of a Sergeant to the unit to replace the retired civilian manager. Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs. Increase due to the transfer of a Sergeant to the unit to replace the retired civilian manager.

Contractual:

Reduction due to the elimination of funds for police academy participants.

Commodities:

Reduced budget for recruitment activities.



Police

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	864,982	966,895	951,400	912,662	943,605	-0.82%
Employee Benefits	463,036	501,467	530,000	527,084	574,333	8.36%
Contractual	119,531	131,325	155,500	151,240	140,500	-9.65%
Commodities	9,887	9,377	9,900	9,800	15,300	54.55%
Capital Outlay	164,473	56,314	-	-	-	0.00%
Depreciation	70,394	70,400	97,900	97,900	97,900	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,692,303	1,735,778	1,744,700	1,698,686	1,771,638	1.54%

Salaries and Wages:

Reduced budget for entry level manager salary. Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Reduced budget for travel/training expenses.

Commodities:

Increase for the replacement of 24/7 seating which is on a 5 year replacement schedule.



Police

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	193,686	218,167	234,200	204,188	218,918	-6.53%
Employee Benefits	122,754	126,532	134,800	132,478	140,913	4.53%
Contractual	10,668	13,756	16,200	12,204	16,400	1.23%
Commodities	11,083	15,569	16,500	15,100	12,700	-23.03%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	12,347	12,300	12,300	12,300	12,300	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	350,538	386,324	414,000	376,270	401,231	-3.08%

Salaries and Wages:

Eliminated a Property and Evidence Specialist position during the FY10 budget year and replacement with Office Assistance II position. Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Slight increase in maintenance contract expenses.

Commodities:

Reduced office equipment expenses and chemical cleaning supplies based on usage.



Police

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	4,529,282	5,136,407	4,767,200	4,494,000	4,748,500	-0.39%
Employee Benefits	2,872,385	2,878,214	2,954,000	2,942,284	3,384,922	14.59%
Contractual	115,536	119,774	148,000	127,300	136,700	-7.64%
Commodities	338,527	271,046	269,100	248,600	246,800	-8.29%
Capital Outlay	6,189	60,541	-	-	-	0.00%
Depreciation	291,306	291,300	308,000	308,000	308,000	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	8,153,225	8,757,282	8,446,300	8,120,184	8,824,922	4.48%

Salaries and Wages:

Eliminated one Patrol Sergeant and a portion (.40) of the Fleet Manager and Master Mechanic's salary was transferred to Fire Rescue Department as part of the fleet maintenance consolidation. Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

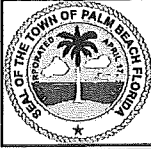
This expenditure category includes health insurance costs and the actuarially determined retirement costs. Budget reflects reduction of one sworn position and a portion of the Fleet Manager and Master Mechanic benefits.

Contractual:

Decrease in travel/training, wireless and external vehicle maintenance expenses.

Commodities:

Reduction in specialized unit equipment requests and fuel cost based on usage.



Police

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

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	727,542	633,221	644,200	635,000	699,295	8.55%
Employee Benefits	576,737	388,753	411,500	401,050	498,826	21.22%
Contractual	12,561	10,090	17,000	11,350	14,500	-14.71%
Commodities	16,605	11,920	13,900	11,500	12,500	-10.07%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	51,098	51,100	51,100	51,100	51,100	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,384,543	1,095,083	1,137,700	1,110,000	1,276,221	12.18%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Reduction in travel/training/certifications expenses and other miscellaneous office equipment expenses.

Commodities:

Slight reductions in fuel cost, data processing and membership accounts.



Police

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	401,887	378,479	385,400	332,000	351,763	-8.73%
Employee Benefits	219,472	220,961	233,100	227,978	228,575	-1.94%
Contractual	6,220	4,883	33,900	32,800	35,000	3.24%
Commodities	10,291	13,412	11,200	12,200	11,600	3.57%
Capital Outlay	195,000	-	-	-	-	0.00%
Depreciation	42,217	42,200	58,100	58,100	58,100	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	875,087	659,935	721,700	663,078	685,038	-5.08%

Salaries and Wages:

Reduction due to the elimination of a Sergeant (manager) position to a Civilian manager. Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs. Reduction due to elimination of Sergeant (manager) position to a Civilian manager.

Contractual:

Increase due to data line charges for Autocite upgrade and maintenance contract for Auto Vu system.

Commodities:

Increase in vehicle maintenance for older scooter repairs.



Public Works

Mission: Public Works exists to create and maintain an attractive, safe, pleasing, and clean environment for the citizens of Palm Beach and an efficient, effective environment for all of the employees who serve this community by applying systems and techniques that provide for excellent operation/maintenance/repair of public buildings and grounds, continuous upgrading of general infrastructure systems and services, coastal systems improvements, and engineering and construction services.

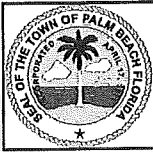
Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	5,349,541	5,411,273	5,648,400	5,650,700	5,501,723	-2.60%
Employee Benefits	2,532,919	2,675,743	2,712,700	2,712,700	2,792,796	2.95%
Contractual	4,927,832	4,548,407	4,603,200	4,905,188	4,874,799	5.90%
Commodities	885,582	772,477	664,400	688,614	669,201	0.72%
Capital Outlay	551,173	191,323	167,000	167,000	157,000	-5.99%
Depreciation	426,553	426,663	446,300	446,300	456,339	2.25%
Other	-	-	-	-	-	0.00%
TOTALS	14,673,600	14,025,887	14,242,000	14,570,502	14,451,858	1.47%

	FY2008	FY2009	FY2010	FY2011
Full Time Equivalent Employees	101.91	101.46	97.75	92.35

Changes to FTEs:

- +.10 Reallocation from Recreation Enterprise Fund
- -2.0 Equipment Operator Parks
- -1.0 Parks Supervisor I
- -1.0 Nursery Technician
- -1.0 Mechanic III
- -.5 Records Maintenance Assistant position from full time to part time without benefits
- -1.0 Laborer II/WRD
- +1.0 Wastewater Operator I



Public Works

PROGRAM: ADMINISTRATIVE MANAGEMENT 511

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

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

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

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	549,356	586,709	628,600	628,600	607,428	-3.37%
Employee Benefits	198,946	212,409	241,800	241,800	253,946	5.02%
Contractual	47,747	30,483	40,900	41,839	40,500	-0.98%
Commodities	7,706	16,145	8,600	9,012	9,150	6.40%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	803,755	845,746	919,900	921,251	911,024	-0.96%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan, and reduction of 0.50 FTE for temporary part-time employee in admin support position.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Minor adjustment associated with termination of old copier lease.

Commodities:

Minor increase for data processing supplies.



Public Works

PROGRAM: STREET REPAIR & MAINTENANCE 521

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

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

- Employ state of the art techniques to do an excellent job
- Do the job right the first time
- Work to continually improve quality and efficiency
- Survey streets to prioritize work program
- Respond to emergencies and priorities in a timely fashion

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	94,688	76,184	94,800	94,800	111,696	17.82%
Employee Benefits	36,928	35,916	31,400	31,400	62,586	99.32%
Contractual	162,505	428,457	166,200	197,709	181,734	9.35%
Commodities	13,189	9,742	13,400	13,588	7,650	-42.91%
Capital Outlay	136,202	-	-	-	-	0.00%
Depreciation	13,870	13,900	18,500	18,500	18,833	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	457,382	564,199	324,300	355,997	382,499	17.95%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan, and labor hours adjusted for manpower allocation.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Increase reflects additional parking lot maintenance at various Town facilities.

Commodities:

Decrease reflects reduction in fuel costs and supplies based on historical trends.



Public Works

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:

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

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	79,033	84,958	101,000	101,000	95,983	-4.97%
Employee Benefits	37,335	39,840	31,500	31,500	38,722	22.93%
Contractual	30,194	29,858	44,800	44,800	44,580	-0.49%
Commodities	28,118	51,060	31,900	31,900	29,246	-8.32%
Capital Outlay	-	-	7,000	7,000	7,000	0.00%
Depreciation	4,660	4,700	4,900	4,900	5,114	4.37%
Other	-	-	-	-	-	0.00%
TOTALS	179,340	210,415	221,100	221,100	220,645	-0.21%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan, and labor hours adjusted for manpower allocation.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Minor reduction reflects small decrease in emergency repairs.

Commodities:

Decrease reflects reduction in fuel costs and supplies based on historical trends.



Public Works

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 and base rods on predetermined schedule for uniform lighting.
- Surveillance - check every 2 months; July 1 - Sept. 30.
- Timely installation of turtle shields (March 1 to Nov. 1) 129 turtle shades, twice/yr.
- Preventive maintenance, emergency repairs, and normal maintenance of the electrical system in all town buildings (554).
- Preventive maintenance, emergency repairs, and electrical maintenance of storm and sewer pump station controls, telemetry systems, and back-up generator systems (531 and 532).

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	134,468	133,720	112,300	114,600	114,495	1.95%
Employee Benefits	44,963	46,828	34,900	34,900	39,815	14.08%
Contractual	254,776	211,534	237,900	237,900	255,400	7.36%
Commodities	65,926	58,052	25,800	37,860	41,505	60.87%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	23,745	23,700	24,200	24,200	24,636	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	523,878	473,834	435,100	449,460	475,851	9.37%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Increase reflects additional electric costs, and street light pole maintenance.

Commodities:

Cost increases are due to additional spare parts and supplies for greater quantity of street lights, and purchase of replacement poles and hardware.



Public Works

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	265,637	253,515	316,900	316,900	356,528	12.50%
Employee Benefits	156,323	164,928	175,800	175,800	170,165	-3.21%
Contractual	201,988	142,128	163,500	163,902	180,200	10.21%
Commodities	64,623	45,779	49,700	49,700	50,500	1.61%
Capital Outlay	72,215	177,491	80,000	80,000	70,000	-12.50%
Depreciation	8,333	8,300	8,500	8,500	10,093	18.74%
Other	-	-	-	-	-	0.00%
TOTALS	769,119	792,141	794,400	794,802	837,486	5.42%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan, and filling of vacant positions.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

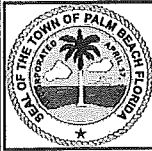
Increased costs for utilities (electric, water) and non-capital pump repairs and replacements.

Commodities:

Minor increase reflects fuel costs based on historical trends.

Capital Outlay:

Decrease reflects reduction in repair and replacement funding associated with minor capital work.



Public Works

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.
- Televiser gravity lines and repair as necessary.
- Closely monitor run time for pumps.
- Reduce inflow and infiltration into systems to reduce treatment costs.
- Upgrade stations to improve efficiency.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	570,365	629,858	658,600	658,600	655,367	-0.49%
Employee Benefits	280,836	300,142	333,900	333,900	326,239	-2.29%
Contractual	187,787	147,070	148,300	156,844	143,659	-3.13%
Commodities	125,755	130,199	63,600	68,280	66,100	3.93%
Capital Outlay	6,734	-	80,000	80,000	80,000	0.00%
Depreciation	53,738	53,700	54,800	54,800	57,226	4.43%
Other	-	-	-	-	-	0.00%
TOTALS	1,225,215	1,260,968	1,339,200	1,352,424	1,328,591	-0.79%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan, and minor revisions for labor hours in manpower allocation.

Employee Benefits:

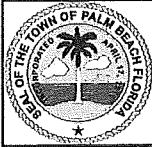
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Decrease reflects reduction in electric costs and telemetry repairs.

Commodities:

Minor increase for maintenance parts and supplies.



Public Works

PROGRAM: SANITARY SEWAGE TREATMENT 533

This program reflects the costs of treating our sanitary sewage which is pumped either directly to the East Central Regional Water Reclamation Facility or to the East Central Regional Water Reclamation Facility via the City of Lake Worth.

In September 1992, the Town entered into a joint interlocal agreement (the "Agreement") with Palm Beach County and three municipalities (West Palm Beach, Riviera Beach and Lake Worth) whereby prior separate agreements were consolidated into a single unified agreement to establish rules and procedures for the operation and management of the East Central Regional Wastewater Treatment Facility (ECR) in which each participating entity had an ownership interest. ECR was created to receive, treat, and dispose of sewage generated within each municipality and the County. The initial term of the Agreement is for thirty years with a renewable term of thirty years. In the event ECR is sold or disposed of, proceeds of the sale or disposition shall be prorated among the entities, based on their reserve capacity as of the date of disposition. As of September 30, 2009, the Town had a 7.8125% interest in ECR.

The Agreement provides for the establishment of a Governing Board (the "Board"), consisting of one representative from each entity participating in the Agreement, to administer the ECR. Under the Agreement, the Board has the power to enter into contracts, employ personnel and enter into debt in accordance with Section 163.01(7) of Florida Statutes. In accordance with the Agreement, the City of West Palm Beach operates and manages ECR on behalf of the Board.

All costs of operating the ECR, excluding depreciation, are shared by each of the entities based on actual flows of wastewater. Costs associated with capital projects, renewal and replacement, and debt service are shared among the participating governments based on their pro-rata share of reserve capacity. Since the Town's interest in ECR represents an equity interest primarily in capital assets and since the Town's investment was funded from General Fund monies, the Town's net investment in ECR is recorded in the General Fixed Asset Account Group based upon the Town's 7.8125% interest in the net assets of ECR. To date, ECR has only experienced losses as a result of depreciation on contributed fixed assets. The Town does not believe that the joint venture is accumulating significant financial resources or experiencing financial stress that may cause a future benefit or burden to the Town.

Alternative pumping methods are being developed to reduce dependency on other utilities and reduce program costs.

Based on a "Participatory Agreement" signed by all participants in April 1993, ECR constructed improvements amounting to approximately \$22,377,000, which was financed by the State of Florida Department of Environmental Protection Revolving Loan Fund. Pledged revenue consisting of all fees and payments received by ECR will be used to repay the debt. As of September 30, 2009, the outstanding balance due to the State Loan Fund was \$10,042,522.



Public Works

Each entity's interest as of September 30, 2009 is as follows:

Participant	Reserve Capacity %
City of West Palm Beach	26.56%
Palm Beach County	33.60%
City of Lake Worth	19.53%
City of Riviera Beach	12.50%
Town of Palm Beach	7.81%

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	1,549,038	1,438,498	1,690,100	1,690,100	1,694,684	0.27%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,549,038	1,438,498	1,690,100	1,690,100	1,694,684	0.27%

Contractual:

Small increase for sewage treatment and disposal via Lake Worth and West Palm Beach.



Public Works

PROGRAM: RESIDENTIAL COLLECTION 541

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

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

- Collect garbage four days per week and recyclable materials once per week.
- Minimize the impact of garbage odors, pest attraction and unpleasant appearance.
- Collect with the least disruption possible.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	491,057	473,165	507,600	507,600	503,003	-0.91%
Employee Benefits	283,317	297,053	310,200	310,200	313,326	1.01%
Contractual	480	420	1,000	1,000	800	-20.00%
Commodities	69,023	43,292	53,100	50,100	54,750	3.11%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	41,826	41,800	35,200	35,200	35,834	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	885,703	855,731	907,100	904,100	907,713	0.07%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan, with minor adjustments for labor hours in manpower allocation.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Minor reduction in costs for printing.

Commodities:

Minor increase in fuel costs.



Public Works

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	461,895	457,203	467,700	467,700	474,525	1.46%
Employee Benefits	181,155	195,246	188,600	188,600	224,120	18.83%
Contractual	211,276	221,670	269,000	268,950	244,303	-9.18%
Commodities	54,232	30,439	44,600	38,100	47,000	5.38%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	39,654	39,700	40,500	40,500	41,229	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	948,212	944,258	1,010,400	1,003,850	1,031,177	2.06%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

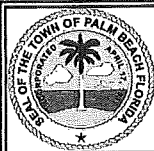
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Decrease reflects a reduction in the contracted services for compacted garbage.

Commodities:

Minor increase reflects fuel usage and costs.



Public Works

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	86,120	48,307	110,000	110,000	111,980	1.80%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	86,120	48,307	110,000	110,000	111,980	1.80%

Contractual:

Minor increase for tipping fees and governmental assessments for solid waste disposal.



Public Works

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.
- See ourselves as partners with other Public Works divisions to serve community drainage needs.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	930,268	899,957	887,600	887,600	895,796	0.92%
Employee Benefits	498,359	524,281	490,000	490,000	566,979	15.71%
Contractual	36,625	46,634	73,700	59,260	78,554	6.59%
Commodities	161,108	100,910	97,200	97,200	98,800	1.65%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	125,666	125,700	128,200	128,200	130,508	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	1,752,026	1,697,482	1,676,700	1,662,260	1,770,637	5.60%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Increase reflects costs for permit renewal of landfill sites, and additional testing and sampling.

Commodities:

Minor increase for fuel usage.



Public Works

PROGRAM: RECYCLING 545

Mission: This bureau exists to provide premier collection services to the residents, businesses and visitors in an efficient, safe and courteous manner.

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

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

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	172,533	162,819	156,000	156,000	156,535	0.34%
Employee Benefits	82,680	85,642	87,900	87,900	98,735	12.33%
Contractual	96	-	-	-	-	0.00%
Commodities	25,365	13,871	18,500	18,500	16,500	-10.81%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	32,817	32,800	33,500	33,500	34,103	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	313,491	295,132	295,900	295,900	305,873	3.37%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Commodities:

Minor decrease in fuel costs.



Public Works

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	70,079	76,930	54,700	54,700	54,662	-0.07%
Employee Benefits	44,124	47,900	32,100	32,100	36,109	12.49%
Contractual	-	-	-	-	-	0.00%
Commodities	10,924	6,855	9,700	7,550	8,000	-17.53%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	12,053	12,100	12,300	12,300	11,521	-6.33%
Other	-	-	-	-	-	0.00%
TOTALS	137,180	143,784	108,800	106,650	110,292	1.37%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Commodities:

Minor reduction in fuel costs.



Public Works

PROGRAM: LANDSCAPE MAINTENANCE 551

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

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

- Maintain public areas to optimum condition adhering to established work program.
- Trim palm trees on regular schedule.
- Provide light maintenance to some privately owned historic/specimen trees.
- Manage contractor to inoculate 2600 +/- palm trees 3x yearly that are susceptible to lethal yellowing disease.
- Continually seek new approaches and improved systems to enhance efficiency and effectiveness.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	478,778	419,867	495,000	495,000	336,883	-31.94%
Employee Benefits	292,904	295,884	273,200	273,200	192,932	-29.38%
Contractual	395,396	469,024	429,400	501,689	673,091	56.75%
Commodities	95,641	68,813	62,500	66,960	43,505	-30.39%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	31,158	31,200	31,800	31,800	32,372	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	1,293,877	1,284,789	1,291,900	1,368,649	1,278,783	-1.02%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan, and deletion of several positions.

Employee Benefits:

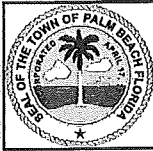
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Increase reflects estimate of additional contract services to replace deleted positions, and increased costs for irrigation of landscaped areas.

Commodities:

Decrease reflects reductions in costs for chemicals, uniforms, and fuel usage.



Public Works

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	198,556	283,530	220,300	220,300	216,513	-1.72%
Employee Benefits	77,089	95,256	95,300	95,300	100,679	5.64%
Contractual	686,596	605,165	667,300	667,813	632,310	-5.24%
Commodities	51,351	47,357	47,500	47,490	44,645	-6.01%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	16,983	17,000	17,300	17,300	17,611	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	1,030,575	1,048,308	1,047,700	1,048,203	1,011,758	-3.43%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan, and minor adjustments in labor hours for manpower allocation.

Employee Benefits:

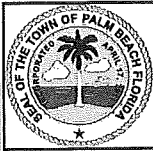
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Decrease reflects reduction in utilities (electric, water), janitorial contract amount, and building maintenance services.

Commodities:

Decrease reflects minor reduction in fuel costs and supplies based on historical trends.



Public Works

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	74,413	46,984	27,600	27,600	28,200	2.17%
Employee Benefits	16,930	15,660	13,300	13,300	15,442	16.11%
Contractual	44,269	48,227	18,600	53,800	60,504	225.29%
Commodities	8,633	10,833	14,300	14,352	17,900	25.17%
Capital Outlay	336,022	13,832	-	-	-	0.00%
Depreciation	1,360	1,400	15,600	15,600	15,881	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	481,627	136,935	89,400	124,652	137,927	54.28%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

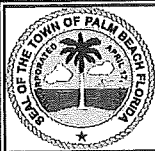
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Increased costs reflect significant bank service charges and minor increase in monthly kiosk fees.

Commodities:

Increase reflects spare parts and supplies for kiosks that are no longer under warranty.



Public Works

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	377,155	385,483	388,100	388,100	399,732	3.00%
Employee Benefits	117,468	122,614	128,900	128,900	136,487	5.89%
Contractual	10,654	24,482	16,900	34,558	16,400	-2.96%
Commodities	6,193	7,068	6,300	6,322	6,750	7.14%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	8,410	8,400	8,600	8,600	8,755	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	519,880	548,048	548,800	566,480	568,124	3.52%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Minor decrease reflects a reduction in costs for general engineering services.

Commodities:

Minor increase in fuel costs, membership dues for professional associations, and professional license fees.



Public Works

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	81,798	83,722	83,400	83,400	83,424	0.03%
Employee Benefits	29,657	31,839	33,200	33,200	37,378	12.58%
Contractual	1,210	680	1,000	1,000	1,000	0.00%
Commodities	960	1,072	1,200	1,200	1,200	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,945	1,900	1,900	1,900	1,934	1.79%
Other	-	-	-	-	-	0.00%
TOTALS	115,570	119,213	120,700	120,700	124,936	3.51%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.



Public Works

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	253,268	217,249	303,500	303,500	256,935	-15.34%
Employee Benefits	146,128	142,120	166,200	166,200	131,197	-21.06%
Contractual	64,076	55,398	62,400	62,400	62,100	-0.48%
Commodities	91,778	123,151	109,400	123,400	123,650	13.03%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	10,335	10,363	10,500	10,500	10,689	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	565,585	548,281	652,000	666,000	584,571	-10.34%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan, and deletion of one position.

Employee Benefits:

This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Minor reduction reflects decrease in legal advertising costs associated with vehicle procurements.

Commodities:

Increase reflects fuel usage trends for motor pool and shop vehicles.



Public Works

PROGRAM: COASTAL MANAGEMENT 581

Mission: This division exists to provide increased storm protection to upland structures and create and maintain recreational beaches to the high standards set for the Town of Palm Beach.

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	66,194	139,420	144,700	144,700	154,018	6.44%
Employee Benefits	7,777	22,187	44,500	44,500	47,939	7.73%
Contractual	956,999	600,372	462,200	611,624	453,000	-1.99%
Commodities	5,057	7,839	7,100	7,100	2,350	-66.90%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,036,027	769,819	658,500	807,924	657,307	-0.18%

Salaries and Wages:

Costs include merit pay increases for eligible personnel pursuant to the Town's adopted pay for performance plan.

Employee Benefits:

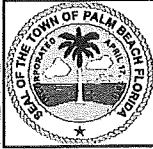
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:

Minor reduction reflects decreased regional monitoring costs, legal fees and lobbying costs.

Commodities:

Decrease reflects reduction in professional membership dues.



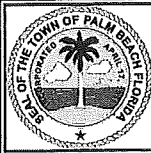
Other Programs

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 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	259,350	272,400	272,400	272,400	280,600	3.01%
TOTALS	259,350	272,400	272,400	272,400	280,600	3.01%



Other Programs

PROGRAMS: TRANSFERS 611 TO 625

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

Expenditure Summary						
	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Capital Improvement Fund (307)	2,096,000	1,817,000	4,828,957	-	1,000,000	-79.29%
Coastal Protection Fund (309)	-	2,000,000	-	-	3,090,000	100.00%
Recreation Enterprise Fund (403)	-	-	-	-	-	0.00%
Equipment Replacement Fund (320)	-	-	-	-	-	0.00%
Debt Service Fund (203)	-	-	-	-	-	0.00%
Debt Service Fund (201)	3,652,000	3,790,000	3,922,000	-	3,500,000	-10.76%
Group Health Retirees (610)	1,466,000	1,649,000	1,550,000	-	1,533,000	-1.10%
Risk - W/C, Liab, Prop	2,392,000	1,918,000	1,904,463	-	1,896,226	-0.43%
Retirement - General Employee	-	-	-	-	-	0.00%
TOTALS	9,606,000	11,174,000	12,205,420	-	11,019,226	-9.72%



Other Programs

PROGRAM: EMERGENCY MANAGEMENT 710

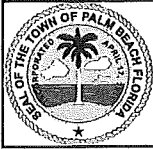
Mission: This division exists to ensure the Town is at an acceptable level of readiness for response to hazards affecting Palm Beach in accordance with the National Incident Management System (NIMS) guidelines.

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	44,118	1,001,878	80,100	88,100	77,900	-2.75%
Commodities	634	189	600	400	600	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,660	1,700	1,700	1,700	1,700	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	46,412	1,003,768	82,400	90,200	80,200	-2.67%



Other Programs

PROGRAM: CONTINGENT APPROPRIATIONS 711

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

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

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

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 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	926,000	953,800	967,000	973,000	0.62%
TOTALS	926,000	953,800	967,000	973,000	0.62%
Percent of Budget	1.5%	1.5%	1.5%	1.5%	



Debt Service Fund

Fund 201 - Series 2003 Revenue Bond Revenue and Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest Earnings	3,109	697	1,000	700	0	-100.00%
Transfer from General Fund	3,652,000	3,790,000	3,922,000	3,922,000	0	-100.00%
Transfer from CCMP PAYG Fund	681,439	549,800	410,618	410,618	0	-100.00%
Transfer from Debt Serv Funds	0	0	0	0	0	0.00%
TOTALS	4,336,548	4,340,497	4,333,618	4,333,318	0	-100.00%
Expenditures						
Debt Service Interest	610,163	459,677	312,300	312,300	0	-100.00%
Debt Service Principal	3,720,000	3,875,000	4,020,000	4,020,000	0	-100.00%
Other Bond Expenses	2,000	1,500	5,000	500	0	-100.00%
Transfer to 2010A Fund	0	0	0	0	46,373	100.00%
TOTALS	4,332,163	4,336,177	4,337,300	4,332,800	46,373	-98.93%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	4,386	4,320	(3,682)	518	(46,373)	
Beginning Fund Balance	37,150	41,536	45,855	45,855	46,373	
ENDING FUND BALANCE	41,536	45,855	42,173	46,373	0	

EXPENDITURES

Transfer to 2010A Fund: Represents the transfer of the remaining proceeds in the fund to the 2010A fund to close the 2003 Bond Fund.



Debt Service Fund

Fund 204 - Revenue Note 2008 Revenue and Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest Earnings	998	2,705	7,000	178	0	-100.00%
Transfer from General Fund	0	0	0	0	0	0.00%
Transfer from Debt Serv Funds	0	0	0	0	0	0.00%
Bond Proceeds (Capitalized Interest)	588,783	0	0	0	0	0.00%
TOTALS	589,781	2,705	7,000	178	0	-100.00%
Expenditures						
Debt Service Interest	0	188,972	303,000	303,000	0	-100.00%
Debt Service Principal	0	0	0	0	0	0.00%
Other Expenses	30,500	0	3,000	0	0	-100.00%
Transfer to 2010A Fund	0	0	0	0	70,192	100.00%
TOTALS	30,500	188,972	306,000	303,000	70,192	-77.06%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	559,281	(186,267)	(299,000)	(302,822)	(70,192)	
Beginning Fund Balance	0	559,281	373,014	373,014	70,192	
ENDING FUND BALANCE	559,281	373,014	74,014	70,192	0	

EXPENDITURES

Transfer to 2010A Fund: Represents the transfer of the remaining proceeds to the 2010A fund to close the 2008 Bond Fund.



Debt Service Fund

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

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest Earnings	0	0	0	0	1,000	100.00%
Transfer from General Fund	0	0	0	0	3,500,000	100.00%
Transfer from Debt Serv Funds	0	0	0	0	116,565	100.00%
Bond Proceeds (Capitalized Interest)	0	0	1,100,000	875,000	0	-100.00%
TOTALS	0	0	1,100,000	875,000	3,617,565	100.00%
Expenditures						
Debt Service Interest	0	0	925,000	664,000	2,581,000	179.03%
Debt Service Principal	0	0	0	0	915,000	100.00%
Other Expenses	0	0	175,000	211,000	10,000	-94.29%
TOTALS	0	0	1,100,000	875,000	3,506,000	218.73%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	0	0	0	0	111,565	
Beginning Fund Balance	0	0	0	0	0	
ENDING FUND BALANCE	0	0	0	0	111,565	

REVENUES

Interest Earnings:

Represents interest earned on reserves of fund.

EXPENDITURES

Debt Service Interest/Principal:

Represents the amount of interest/principal due on the 2010A Revenue Bond.

Other Bond Expenses:

Represents amounts due for expenses for fund.



Debt Service Fund

Fund 206 - Revenue Bond 2010B Worth Avenue Revenue and Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest Earnings	0	0	0	0	500	100.00%
Transfer from Worth Ave Assessment Fund	0	0	0	0	865,163	100.00%
Bond Proceeds (Capitalized Interest)	0	0	250,000	268,500	0	-100.00%
TOTALS	0	0	250,000	268,500	865,663	246.27%
Expenditures						
Debt Service Interest	0	0	200,000	200,000	568,663	184.50%
Debt Service Principal	0	0	0	0	295,000	100.00%
Other Expenses	0	0	50,000	68,000	1,500	-97.00%
TOTALS	0	0	250,000	268,000	865,163	246.07%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	0	0	0	500	500	
Beginning Fund Balance	0	0	0	0	500	
ENDING FUND BALANCE	0	0	0	500	1,000	

REVENUES

Interest Earnings:

Represents interest earned on reserves of fund.

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 expenses for fund.



Capital Improvement Program

Fund 307 - Capital Improvement Program Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Transfer from General Fund (001)	2,096,000	1,817,000	4,828,957	4,828,957	1,000,000	-79.29%
Transfer from Recreation Fund (403)	30,000	0	0	0	0	0.00%
Loan Proceeds	0	395,003	0	0	0	0.00%
Interest on Investments	308,970	177,275	140,000	54,035	60,000	-57.14%
Grants/Local Revenue	1,519,585	329,543	500,000	659,089	800,000	60.00%
TOTALS	3,954,555	2,718,821	5,468,957	5,542,081	1,860,000	-65.99%
Expenses						
Projects	6,127,461	6,293,809	2,868,957	3,639,919	1,860,000	-35.17%
Reserve for 20 year CIP	0	0	2,600,000	1,178,000	0	-100.00%
Transfer to 313 2010B Worth Ave Construction Fund	0	0	0	0	310,000	100.00%
Capital Contingency	0	0	0	0	186,000	100.00%
TOTALS	6,127,461	6,293,809	5,468,957	4,817,919	2,356,000	-56.92%
TOTAL REVENUES OVER/(UNDER) EXPENSES						
	(2,172,906)	(3,574,988)	0	724,162	(496,000)	
Beginning Fund Equity	11,269,432	9,096,526	5,521,538	5,521,538	6,245,700	
ENDING FUND EQUITY	9,096,526	5,521,538	5,521,538	6,245,700	5,749,700	



Capital Improvement Program

REVENUES

Transfer from General Fund (001):

This represents the annual pay-as-you-go funding transferred from the General Fund to the Capital Fund.

Transfer from Recreation Fund:

This transfer represents the Recreation Fund's portion of funding for the Fuel Tank Replacement Program.

Loan Proceeds:

This represents the draw down on the Worth Avenue Assessment District line of credit established to fund pre-2010 bond issue expenses for this project

Interest on Investments:

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

Grants/Local Revenue:

Revenue from FEMA, Florida Department of Transportation, Palm Beach County and City of West Palm Beach is reflected in this line item.

EXPENDITURES

Projects:

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

Reserve for 20 year CIP:

The projected remaining balance at September 30, 2010 of the original \$2,600,000 transferred from Undesignated General Fund Balance in FY2010 is \$1,422,000.

Transfer to 2010B Worth Avenue:

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

Contingency:

10% of budgeted projects per policy.

Capital Improvement Program
Proposed FY11 (Including FY10 Carry-over) and Five Year Plan - Fund 307

Expenditure Budget - Project Description	FY10	Proposed	Projected Requirements					Thru FY2015
	Carry-over Budget	Year 1 FY2011	Subtotal	Year 2 FY2012	Year 3 FY2013	Year 4 FY 2014	Year 5 FY 2015	
Reserve for 20 year CIP	1,422,000	0	1,422,000	0	0	0	0	1,422,000
<i>Storm Water System</i>	2,176,200	150,000	2,326,200	150,000	150,000	150,000	150,000	2,926,200
General Improvements	1,697,000	150,000	1,847,000	150,000	150,000	150,000	150,000	2,447,000
Rehabilitate Storm Pump Structures	479,200	0	479,200	0	0	0	0	479,200
<i>Sanitary Sewer System</i>	1,893,200	200,000	2,093,200	200,000	200,000	200,000	200,000	2,893,200
General Improvements	1,000,200	150,000	1,150,200	150,000	150,000	150,000	150,000	1,750,200
WPB Central Pump Bypass & Reserve	200,000	50,000	250,000	50,000	50,000	50,000	50,000	450,000
Rehab Sanitary Sewer Pumping Stations	693,000	0	693,000	0	0	0	0	693,000
Lake Worth Sub-Regional System	0	0	0	0	0	0	0	0
ECRWRF Upgrades	0	0	0	0	0	0	0	0
<i>Streets and Roads</i>	264,200	500,000	764,200	500,000	500,000	500,000	500,000	2,764,200
Milling & Resurfacing Program	264,200	500,000	764,200	500,000	500,000	500,000	500,000	2,764,200
<i>Lake Worth Lagoon Bulkheads</i>	27,200	0	27,200	0	0	0	0	27,200
<i>Bury FPL Overhead Lines</i>	285,300	0	285,300	0	0	0	0	285,300
<i>Refurbish Memorial Fountain</i>	46,000	0	46,000	0	0	0	0	46,000
<i>Water Main Improvements WPB (1)</i>	0	800,000	800,000	800,000	800,000	800,000	800,000	4,000,000
<i>Fuel Tank Replacement Program</i>	44,100	0	44,100	0	0	0	0	44,100
<i>Facilities</i>	87,500	210,000	297,500	210,000	160,000	175,000	200,000	1,042,500
North Fire Station Replacement of Windows	17,500	0	17,500	0	0	0	0	17,500
North Fire Station Flashing Beacon	70,000	0	70,000	0	0	0	0	70,000
North Fire Station Emergency Generator	0	0	0	0	0	175,000	0	175,000
Pinewalk Repairs	0	135,000	135,000	0	0	0	0	135,000
Skees Road Paving	0	75,000	75,000	0	0	0	0	75,000
Police Facility Air Conditioning Piping	0	0	0	210,000	0	0	0	210,000
Phipps Ocean Park North Restroom Replacement	0	0	0	0	160,000	0	0	160,000
Old Purchasing	0	0	0	0	0	0	200,000	200,000
Total Expenditures	6,245,700	1,860,000	8,105,700	1,860,000	1,810,000	1,825,000	1,850,000	15,450,700
Offsetting Revenues:		FY2011		FY2012	FY2013	FY2014	FY2015	Total
Interest	0	60,000		60,000	60,000	60,000	60,000	300,000
Water Main Improvements WPB (1)	0	800,000		800,000	800,000	800,000	800,000	4,000,000
Total Offsets	0	860,000		860,000	860,000	860,000	860,000	4,300,000
Transfer from General Fund - FY11	6,245,700	1,000,000		1,000,000	950,000	965,000	990,000	11,150,700

(1) Offsetting revenue from WPB



Town Facilities Project Fund

Fund 310 - Town Facilities Project Fund Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest on Investments	122,591	62,045	80,000	8,000	2,000	-97.50%
Loan Proceeds	9,441,717	0	0	0	0	0.00%
Preservation Foundation Donations	0	0	350,000	200,000	0	-100.00%
Historic Preservation Grant	113,618	227,547	0	0	0	0.00%
Miscellaneous	0	0	0	0	0	0.00%
TOTALS	9,677,926	289,592	430,000	208,000	2,000	-99.53%
Expenses						
Trans to (309) CCMP	0	1,900,000	0	0	0	-100.00%
Projects	1,686,700	4,875,886	5,271,000	5,271,000	0	-100.00%
TOTALS	1,686,700	6,775,886	5,271,000	5,271,000	0	-100.00%
TOTAL REVENUES OVER/(UNDER) EXPENSES	7,991,226	(6,486,294)	(4,841,000)	(5,063,000)	2,000	
Beginning Retained Earnings	4,045,393	12,036,619	5,550,325	5,550,325	487,325	
ENDING FUND EQUITY	12,036,619	5,550,325	709,325	487,325	489,325	



Town Facilities Project Fund

Fund 310 - Town Facilities Project Fund

REVENUES

Interest on Investments:

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

Loan Proceeds:

Represents funding for Town Hall Renovations.

Preservation Foundation Donations:

Represents donations for Town Hall Renovations.

Grants:

This item represents Historic Preservation Grant revenue for Town Hall.



Worth Avenue Assessment Project Fund

Fund 311 - Worth Avenue Assessment Area Improvement Fund Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest on Investments	0	0	1,000	1,000	1,000	-99.49%
Loan Proceeds	0	0	97,500	97,500	0	-100.00%
Special Assessment Revenue	0	0	700,000	535,000	944,000	-100.00%
TOTALS	0	0	798,500	633,500	945,000	-100.00%
Expenses						
Projects	0	0	633,000	633,000	0	-100.00%
Transfer to Debt Service 206 2010B	0	0	0	0	865,163	100.00%
Maintenance Costs	0	0	0	0	75,000	100.00%
Principal - Line of Credit	0	0	0	0	0	-100.00%
Interest - Line of Credit	0	0	0	0	0	-100.00%
TOTALS	0	0	633,000	633,000	940,163	-100.00%
TOTAL REVENUES OVER/(UNDER) EXPENSES	0	0	165,500	500	4,837	
Beginning Retained Earnings		0	0	0	500	
ENDING FUND EQUITY	0	0	165,500	500	5,337	



Worth Avenue Assessment Project Fund

Fund 311 - Worth Avenue Assessment Project Fund

REVENUES

Interest on Investments:

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

Loan Proceeds:

Represents funding for Worth Avenue preconstruction costs.

Special Assessment Revenue:

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

EXPENDITURES

Projects:

Portion of Worth Avenue preconstruction costs incurred prior to 2010B bond issue.

Transfer to Debt Service 206 2010B Fund:

Annual debt service on 2010B Revenue Bonds.

Maintenance Costs:

Maintenance costs for Worth Avenue.



2010A CIP Bond Construction Project Fund

Fund 312 - 2010A CIP Bond Construction Project Fund Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest on Investments	0	0	0	0	400,000	100.00%
Bond Proceeds	0	0	40,500,000	40,282,000	0	-100.00%
Miscellaneous	0	0	0	0	0	0.00%
TOTALS	0	0	40,500,000	40,282,000	400,000	-99.01%
Expenses						
Debt Service Costs	0	0	200,000	0	0	-100.00%
Transfer to 313 2010B Worth Ave Bond Fund	0	0	0	0	950,000	100.00%
Projects	0	0	40,300,000	2,823,448	21,660,800*	-46.25%
TOTALS	0	0	40,500,000	2,823,448	22,610,800	-44.17%
TOTAL REVENUES OVER/(UNDER) EXPENSES						
	0	0	0	37,458,552	(22,210,800)	
Beginning Retained Earnings	0	0	0	0	37,458,552	
ENDING FUND EQUITY	0	0	0	37,458,552	15,247,752	

The FY2011 and FY2012 schedule of projects, as presented in this budget document, is tentative. As previously approved by Town Council, most of the construction scheduled for FY2010 was deferred to FY2011, which will create a cascading effect on the original three year project timetable. During the upcoming summer months, staff will re-evaluate project sequencing, prioritization, and technical considerations to determine which projects should be completed in FY2011 and FY2012. It is expected that the project schedule will extend into FY2013 due to the volume of work planned.



2010A CIP Bond Construction Project Fund

Fund 312 - 2010A CIP Bond Construction Project Fund

REVENUES

Interest on Investments:

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

Bond Proceeds:

Represents funding for Town Hall Renovations.

EXPENDITURES

Projects:

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

Transfer to 313 2010B Worth Avenue Bond Fund:

This transfer represents the Town's share of Sanitary and Storm Sewer improvement for Worth Avenue.

Town of Palm Beach
2010A Bond Construction Fund - Fund 312

Project Description	2010 Authorized	2010 Carry over	FY2011 Projected *	FY2012 Projected *	Grand Total
A-39 2171 S. Ocean Blvd. Wetwell Electrical Mechanical				250,000	250,000
A-39 to A-7 Force Main	424,600	4,575,400			5,000,000
A-4 E. end of Pinewalk at Breakers Force Main		12,000	109,000		121,000
A-41 2500 S. Ocean Blvd. Wetwell Electrical Mechanical				150,000	150,000
A-42 3001 S. Ocean Blvd. Pump Station		35,000	425,000		460,000
A-42 to A-41 2500 to 3001 S. Ocean Blvd. Force Main	114,818	835,182			950,000
A-43 3400 S. Ocean Blvd. Pump Station/Force Main		40,000	571,000	466,000	1,077,000
A-5 Force Main Bypass S-2		55,000			55,000
A-6 300 South Lake Drive Wetwell Electrical Mechanical				150,000	150,000
A-6 Force Main Cocoanut Row to Ocean			50,000	455,000	505,000
A-6 to Royal Poinciana Way Force Main			112,000	1,036,000	1,148,000
A-7 South County at Island Road In-Line Booster/Pump Station	140,000		1,325,000		1,465,000
A-7 Force Main Hammon South Ocean			51,000		51,000
A-7 to Hammon South Ocean Force Main		51,000		473,000	524,000
D-10 1060 N. Lake Way at Via Marila Pump Station/Basin Drainage	125,000		2,775,000		2,900,000
D-15 (D-6 & D-7) Pump Station	240,000		2,300,000	1,150,000	3,690,000
D-3 315 Tangier Avenue Basin Drainage	54,800		505,200		560,000
D-4 445 N/ Lake Way Pump Station/Pipe Repair/Basin Drainage	165,000	695,000	2,115,000		2,975,000
"E" Station Study		55,000	1,000,000	1,000,000	2,055,000
E-3 1020 N. Lake Trail Force Main		50,000	600,000		650,000
E-6 325 Tangier at Lake Trail Force Main			75,000	815,000	890,000
ECR Pellitizer				1,241,000	1,241,000
Ocean Outfall Junction Box Structural Repairs				265,000	265,000
Par 3 to A-30 Force Main		250,000			250,000
S County Rd Royal Poinciana Way Force Main		100,000	900,000		1,000,000
S-2 Currie Park to 23rd and Tamarind Force Main			202,000	1,868,000	2,070,000
S-2 Replacement In-Line Station at A-5			220,000	2,080,000	2,300,000
S-2 to Tangier Avenue Force Main			250,000	2,310,000	2,560,000
Sanitary Sewer Gravity Main			500,000	500,000	1,000,000
Storm Drainage Corrugated Metal Pipe Replacement	206,000		294,000	500,000	1,000,000
Street Light Installation	33,230			1,746,770	1,780,000
Traffic Signal Interconnect Pendleton to Royal Palm				52,000	52,000
Traffic Signal Upgrade	370,000				370,000
Worth Avenue Infrastructure - Town Share	950,000				950,000
Project Administration		240,000	240,000	240,000	720,000
Unallocated		48,000			48,000
Grand Total	2,823,448	7,041,582	14,619,200	16,747,770	41,232,000

*The FY2011 and FY2012 schedule of projects, as presented in this budget document, is tentative. As previously approved by Town Council, most of the construction scheduled for FY2010 was deferred to FY2011, which will create a cascading effect on the original three year project timetable. During the upcoming summer months, staff will re-evaluate project sequencing, prioritization, and technical considerations to determine which projects should be completed in FY2011 and FY2012. It is expected that the project schedule will extend into FY2013 due to the volume of work planned.



2010B Worth Avenue Project Fund

Fund 313 - 2010B Worth Avenue Construction Project Fund Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest on Investments	0	0	0	70,000	10,000	0.00%
Bond Proceeds	0	0	14,600,000	14,159,000	0	-100.00%
Transfer from 307 CIP Fund	0	0	0	0	310,000	100.00%
Transfer from 312 2010A Bond Fund	0	0	0	0	950,000	100.00%
TOTALS	0	0	14,600,000	14,229,000	1,270,000	-91.30%
Expenses						
Debt Service Costs	0	0	100,000	0	0	-100.00%
Projects	0	0	14,500,000	3,000,000	12,499,000	-13.80%
TOTALS	0	0	14,600,000	3,000,000	12,499,000	-14.39%
TOTAL REVENUES OVER/(UNDER) EXPENSES	0	0	0	11,229,000	(11,229,000)	
Beginning Retained Earnings	0	0	0	0	11,229,000	
ENDING FUND EQUITY	0	0	0	11,229,000	0	



2010B Worth Avenue Project Fund

Fund 313 - 2010B Worth Avenue Construction Project Fund

REVENUES

Interest on Investments:

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

Bond Proceeds:

Represents funding for Worth Avenue renovations.

Transfer from 307 CIP Fund:

Represents funding for City of West Palm Beach reimbursed water improvements relating to Worth Avenue renovations.

Transfer from 312 2010A Bond Fund:

Represents funding for Town owned infrastructure relating to Worth Avenue renovations.



Recreation Enterprise Fund

Recreation Enterprise Fund Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Transient	720,800	664,592	600,000	450,000	600,000	0.00%
Annual Leases	1,500,999	1,512,490	2,510,000	2,299,791	2,284,700	-8.98%
Seasonal Leases	963,870	944,620	152,500	168,020	299,000	96.07%
Electricity	72,863	99,322	75,000	75,000	85,000	13.33%
Ice Sales	203	67	300	300	300	0.00%
Sales Tax Commissions	720	566	700	700	700	0.00%
Golf Pro Admin Fee	12,000	6,000	12,000	10,000	12,000	0.00%
Resident Pass Fees	12,955	6,861	41,400	14,100	25,150	-39.25%
Non Resident Pass Fees	9,395	2,460	38,800	14,000	23,600	-39.18%
12 Play Pass - Regular Rate	25,070	19,505	29,000	8,840	14,500	-50.00%
12 Play Pass - Guest/Hotel Rate	10,775	5,720	7,400	5,390	7,440	0.54%
12 Play Pass - Resident Rate	160,220	89,671	24,300	15,260	23,200	-4.53%
Greens Fees - Regular Rate	0	0	343,300	261,285	360,595	5.04%
Greens Fees - Guest/Hotel Rate	219,728	133,675	148,300	46,093	110,400	-25.56%
Greens Fees - Resident Rate	0	0	173,900	135,400	231,300	33.01%
Riding Cart Rental	115,581	59,507	106,200	88,000	114,850	8.15%
Pull Cart Rental	26,408	20,863	28,100	21,000	33,100	17.79%
Club Rentals	16,859	10,419	23,000	19,000	25,600	11.30%
Driving Range 10 Bucket Program	0	0	8,800	6,500	8,800	0.00%
Driving Range	92,714	51,359	126,900	78,000	113,900	-10.24%
Maintenance and Improvement Fee - Golf and Tennis	47,686	35,403	107,600	67,400	98,241	-8.70%
Daily Tennis Court Fees	37,142	54,285	46,000	67,000	65,000	41.30%



Recreation Enterprise Fund

Recreation Enterprise Fund Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Annual Tennis Court Fees	64,986	80,370	97,500	68,000	80,000	-17.95%
Tennis Tournament	5,002	6,550	6,200	6,500	6,600	6.45%
12 Play Pass	0	0	0	1,500	4,500	100.00%
Tennis Pro Administration Fees	10,667	11,633	12,000	12,000	12,000	0.00%
Golf and Tennis Contractual Revenue	36,824	28,856	44,000	39,000	45,000	2.27%
Golf Catering Revenue	0	0	0	0	18,000	100.00%
Adult Program Fees	35,695	27,774	32,900	28,000	29,000	-11.85%
Facility Rental Fees	5,053	0	500	400	400	-20.00%
Youth Program Fees	255,173	257,586	262,600	259,000	266,800	1.60%
Seaview Park Concession	739	1,743	1,800	900	1,000	-44.44%
Merchandise Sales	1,930	1,880	2,200	6,300	7,600	245.45%
Investment Earnings	157,854	58,268	58,000	21,814	22,000	-62.07%
Interest on Dock Replacement Fund	11,164	9,443	12,000	419	5,000	-58.33%
Vending Machine Commission	1,740	697	2,600	2,600	4,000	53.85%
Miscellaneous Revenue including donations	1,937,248	1,794,197	400	400	400	0
FEMA Reimbursement	1,645	0	0	0	0	0.00%
	6,571,707	5,996,382	5,136,200	4,297,912	5,039,676	-1.88%



Recreation Enterprise Fund

Recreation Enterprise Fund Revenue and Expense Summary

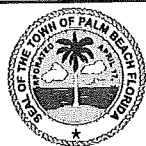
	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Expenses						
Salaries and Wages	1,385,386	1,401,151	1,432,100	1,388,700	1,418,798	-0.93%
Employee Benefits	539,564	561,559	586,300	587,000	665,824	13.56%
Contractual	952,631	1,109,616	1,176,400	1,149,100	1,209,150	2.78%
Commodities	150,252	163,515	206,500	202,900	189,100	-8.43%
Other	0	18,073	5,000	0	0	-100.00%
Capital Equipment	0	235,775	36,500	27,129	51,000	39.73%
TOTALS	3,027,833	3,489,689	3,442,800	3,354,829	3,533,872	2.65%
Operating Revenue over/(under) Expenses						
	3,543,874	2,506,693	1,693,400	943,083	1,505,804	
Capital Expenses	(168,392)	(4,213,472)	(300,000)	0	0	
Depreciation	(280,831)	(282,593)	(368,100)	(368,100)	(492,500)	
Debt Service	0	0	(160,700)	(24,900)	(125,500)	
Transfer to General Fund	(550,000)	(550,000)	(550,000)	(550,000)	(550,000)	
Contingency	0	0	(253,300)	0	(176,700)	
TOTAL REVENUES OVER/(UNDER) EXPENSES	2,544,651	(2,539,372)	61,300	83	161,104	



Recreation Enterprise Fund

Marina Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Transient	720,800	664,592	600,000	450,000	600,000	0.00%
Annual Leases	1,500,999	1,512,490	2,510,000	2,299,791	2,284,700	-8.98%
Seasonal Leases	963,870	944,620	152,500	168,020	299,000	96.07%
Electricity	72,863	99,322	75,000	75,000	85,000	13.33%
Ice Sales	203	67	300	300	300	0.00%
Interest on Dock Replacement Reserve	11,164	9,443	12,000	419	5,000	-58.33%
Sales Tax Commissions	410	394	400	400	400	0.00%
Miscellaneous Revenue	2,178	374	400	400	400	0.00%
TOTALS	3,272,487	3,231,302	3,350,600	2,994,330	3,274,800	-2.26%
Expenses						
Salaries and Wages	199,115	201,077	202,100	181,000	200,600	-0.74%
Employee Benefits	78,745	82,373	99,800	100,700	116,383	16.62%
Contractual	551,222	599,183	606,600	565,450	605,350	-0.21%
Commodities	4,775	7,446	12,800	7,800	12,600	-1.56%
Capital Outlay	0	0	0	0	0	0.00%
Depreciation	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	833,856	890,079	921,300	854,950	934,933	1.48%
Operating Revenues over/(under) Expenses	2,438,631	2,341,223	2,429,300	2,139,380	2,339,867	
Transfer out to Capital Fund	(84,600)	0	0	0	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	2,354,031	2,341,223	2,429,300	2,139,380	2,339,867	



Recreation Enterprise Fund

REVENUE

Transient Revenue:

This category represents revenue from transient vessels (those staying on a daily or monthly rate without a long term lease).

Annual Leases Revenue:

This category represents revenue from vessels under an annual lease at the Town docks. The variance in FY11 represents the impact from the economy and some shifting of annual to seasonal leasing.

Seasonal Leases Revenue:

This category represents revenue from vessels under a seasonal lease at the Town docks. The variance in FY11 represents some shifting of annual to seasonal leasing as well as the introduction of a new seasonal monthly rate category.

Electricity:

Increase due to projected usage.

Ice Sales:

Bags of ice are available for purchase at the Town docks.

Interest on Dock Replacement Reserve:

The funds from the reserve were used to finance the Town's portion of the Par 3 project. This reserve will be repaid over a 12 year time period.

Sales Tax Commissions:

Discount received from the State of Florida for timely filing and payment of sales tax.
No appreciable change.

Miscellaneous Revenue:

No meaningful changes are expected.

EXPENSES

Salaries and Wages:

No significant change due to emphasis on scheduling changes to reduce hours.

Employee Benefits:

Increase due to adjustment in the actuarially determined retirement costs and health insurance costs.

Contractual:

No appreciable change.

Commodities:

No appreciable change

Capital Outlay:

No capital purchases planned for FY11.

Transfer out to LSEF Capital Fund:

Transfers have been moved to a new program.



Recreation Enterprise Fund

Par 3 Golf Course Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Golf Pro Admin Fee	12,000	6,000	12,000	10,000	12,000	0.00%
Use of Facilities	13,249	7,374	14,000	10,000	14,000	0.00%
Golf Resident Pass Fees	12,955	6,861	41,400	14,100	25,150	-39.25%
Golf Non-Resident Pass Fees	9,395	2,460	38,800	14,000	23,600	-39.18%
12 Play Pass - Regular Rate	25,070	19,505	29,000	8,840	14,500	-50.00%
12 Play Pass - Guest/Hotel Rate	10,775	5,720	7,400	5,390	7,440	0.54%
12 Play Pass - Resident Rate	160,220	89,671	24,300	15,260	23,200	-4.53%
Greens Fees - Regular Rate	0	0	343,300	261,285	360,595	5.04%
Greens Fees - Guest/Hotel Rate	219,728	133,675	148,300	46,093	110,400	-25.56%
Greens Fee - Resident Rate	0	0	173,900	135,400	231,300	33.01%
Town Share - Merchandise Sales	0	0	0	3,000	4,000	100.00%
Golf Catering Revenue	0	0	0	0	18,000	100.00%
Riding Cart Rental	115,581	59,507	106,200	88,000	114,850	8.15%
Pull Cart Rental	26,408	20,863	28,100	21,000	33,100	17.79%
Club Rentals	16,859	10,419	23,000	19,000	25,600	11.30%
Driving Range - 10 Bucket Program	0	0	8,800	6,500	8,800	0.00%
Driving Range	92,714	51,359	126,900	78,000	113,900	-10.24%
Maint. and Improvement Fee	47,686	35,403	98,600	58,400	88,941	-9.80%
Sales Tax Commission	310	172	300	300	300	0.00%
Vending Machine Commission	1,740	697	2,600	2,600	4,000	54%
Miscellaneous Revenue	50,422	24,990	0	0	0	0.00%
TOTALS	815,113	474,676	1,226,900	797,168	1,233,676	0.55%
Expenses						
Salaries and Wages	398,292	365,044	393,600	371,300	368,998	-6.25%
Employee Benefits	143,668	139,583	140,300	139,900	156,828	11.78%
Contractual	158,162	232,718	266,700	296,350	307,800	15.41%
Commodities	94,607	103,038	133,900	141,300	119,300	-10.90%
Capital Outlay	0	0	0	0	0	0.00%
Depreciation	0	0	0	0	0	0.00%
TOTALS	794,729	840,383	934,500	948,850	952,926	1.97%
Operating Revenues over/(under) Expenses	20,384	(365,707)	292,400	(151,682)	280,750	
Transfer out to Capital Fund	0	0	0	0	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	20,384	(365,707)	292,400	(151,682)	280,750	



Recreation Enterprise Fund

REVENUE

Golf Pro Administration Fee:

Fee paid by Golf Pro as part of annual contract agreement.

Use of Facilities:

Fee paid to the Town for the use of the course/range for lessons.

Resident Pass Fees:

Fee paid by resident for annual pass. Variance due to overestimation of anticipated revenue in FY10 and shift in player preference for rate type.

Non-resident Pass Fees:

Fee paid by non-resident for annual pass. Variance due to overestimation of anticipated revenue in FY10 and shift in player preference for rate type.

12 Play Pass - Regular Rate:

Fee paid for 12 play multi use pass by non-resident. Variance represents a shift in player preference for rate type.

12 Play Pass - Resident Guest/Hotel Partner Rate:

Fee paid for 12 play multi use pass by guest of Resident or guest at Partner Hotel. Variance represents a shift in player preference for rate type.

12 Play Pass - Palm Beach Resident Rate:

Fee paid for 12 play multi use pass by Palm Beach Resident. Variance represents a shift in player preference for rate type.

Greens Fee - Regular Rate:

Fee paid for daily play by non residents. Variance represents a shift in player preference for rate type.

Greens Fee - Resident Guest/Hotel Partner Rate:

Fee paid for daily play on Golf course by a guest of resident or guest of a partner hotel. Variance represents a shift in player preference for rate type.

Greens Fee - Palm Beach Resident Rate:

Fee paid for daily play by Palm Beach resident. Variance represents a shift in player preference for rate type.

Town Share - Merchandise Sales:

This is a new rate category based on the current Golf professional contract. This figure represents a percentage paid to the Town on all merchandise sales in the pro shop.

Golf Catering Revenue:

This is a new rate category based on the current catering contract for the golf course. This figure represents a percentage paid for all catered events held at the golf course.

Riding Cart Rental:

Fee paid for rental of golf cart during play on course. Increase in revenue is due to full operating year in FY11.

Pull Cart Rental:

Fee paid for rental of golf club pull cart. Variance represents a shift in player preference for rate type.

Club Rentals:

Fee paid for use of Town owned rental clubs. Increase due to anticipated increase in transient play

Driving Range 10 bucket program:

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

Driving Range:

Fee paid for use of buckets of golf balls on driving range. Decrease due to overestimation of revenue in FY10.



Recreation Enterprise Fund

Maintenance and Improvement Fee:

Fee paid per round of golf for maintenance and improvement of course. Decrease due to adjustment of play volume estimates.

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.

EXPENSES

Salaries and Wages:

Decrease due to a shift in some staffing for course maintenance and pro shop operations to contractual labor.

Employee Benefits:

Change is due to the adjustment in the actuarially determined retirement costs and health insurance costs.

Contractual:

Increase due to anticipated changes in maintenance standards and small increase in maintenance contracted labor.

Commodities:

Decrease due to cost savings measures across multiple line items.

Capital Outlay:

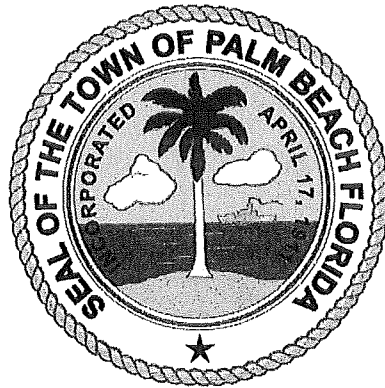
No planned capital expenses

Depreciation:

Annual Depreciation has been transferred to a new program.

Transfer out to LSEF Capital Fund:

Transfers have been reallocated to a separate program.



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Recreation Enterprise Fund

Tennis Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Daily Tennis Court Fees	37,142	54,285	46,000	67,000	65,000	41.30%
Annual Tennis Court Fees	64,986	80,370	97,500	68,000	80,000	-17.95%
12 Play Pass	0	0	0	1,500	4,500	100.00%
Tennis Tournament	5,002	6,550	6,200	6,500	6,600	6.45%
Tennis Pro Administration Fees	10,667	11,633	12,000	12,000	12,000	0.00%
Tennis Teaching Services	23,574	21,482	30,000	29,000	31,000	3.33%
Maintenance and Improvement Fee	0	0	9,000	9,000	9,300	3.33%
Merchandise Sales	0	0	2,000	2,000	2,100	5.00%
TOTALS	141,371	174,320	202,700	195,000	210,500	3.85%
Expenses						
Salaries and Wages	195,050	285,220	274,100	274,300	275,000	0.33%
Employee Benefits	107,404	134,982	138,400	138,500	158,315	14.39%
Contractual	43,950	45,440	52,100	48,500	51,700	-0.77%
Commodities	9,387	16,249	13,200	12,900	10,800	-18.18%
Capital Outlay	0	18,073	5,000	0	0	-100.00%
Depreciation	0	0	0	0	0	
Other	0	0	0	0	0	0.00%
TOTALS	355,791	499,964	482,800	474,200	495,815	2.70%
Operating Revenues over/(under) Expenses	(214,421)	(325,644)	(280,100)	(279,200)	(285,315)	
Transfer out to Capital Fund	(426,568)	0	0	0	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	(640,989)	(325,644)	(280,100)	(279,200)	(285,315)	



Recreation Enterprise Fund

REVENUES

Daily Tennis Court Fees:

All revenues related to daily court reservations at Tennis facilities. Variance represents a shift in player preference for rate type.

Annual Tennis Court Fees:

All revenues related to annual tennis facility permits. Variance represents a shift in player preference for rate type.

12 Play Pass:

This is a new rate category. This figure represents rate paid for 12 play multi use pass.

Tennis Tournaments:

Fee paid for participation in various tournaments and special events. Increase due to addition of a tennis special event.

Tennis Pro Administrative Fees:

Fee paid by Tennis Pro as part of annual contract agreement.

Tennis Teaching Services:

Fee paid to the Town for the use of the courts during lessons as part of Tennis pro contract. Variance due to increased interest in new programs.

Maintenance and Improvement Fee:

Fee paid per court reservation for maintenance and improvement of the tennis facilities. Variance due to increased play.

Merchandise Sales and Services:

Percentage of revenue from merchandise sales as per contract with tennis professional.

EXPENSES

Salaries and Wages:

Costs remain relatively flat.

Employee Benefits:

Change is due to the adjustment in the actuarially determined retirement costs and health insurance costs.

Contractual:

No appreciable change.

Commodities:

Decrease due to cost savings measures across multiple accounts.

Capital Outlay:

Decrease due to no planned purchases in FY11.

Depreciation:

Annual Depreciation has been transferred to a new program.

Transfer out to LSEF Capital Fund:

Transfers have been moved to a separate program.



Recreation Enterprise Fund

Recreation Center Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Youth Program Fees	255,173	257,644	262,600	259,000	266,800	1.60%
Facility Rental Fees	5,053	0	500	400	400	-20.00%
Adult Program Fees	35,695	27,774	32,900	28,000	29,000	-11.85%
Promotional Merchandise	1,930	1,880	200	1,300	1,500	650.00%
Miscellaneous Revenue	0	0	0	0	0	
Seaview Park Concession	739	1,743	1,800	900	1,000	-44.44%
TOTALS	298,589	289,041	298,000	289,600	298,700	0.23%
Expenses						
Salaries and Wages	194,093	311,521	295,800	295,600	305,400	3.25%
Employee Benefits	62,451	110,108	110,000	110,100	124,021	12.75%
Contractual	122,743	220,825	237,200	226,700	231,700	-2.32%
Commodities	16,670	35,047	42,500	38,300	43,000	1.18%
Capital Outlay	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	395,957	677,501	685,500	670,700	704,121	2.72%
Operating Revenues over/(under) Expenses	(97,368)	(388,460)	(387,500)	(381,100)	(405,421)	
Transfer out to Capital Fund	0	0	0	0	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	(97,368)	(388,460)	(387,500)	(381,100)	(405,421)	



Recreation Enterprise Fund

REVENUES

Youth Program Fees:

All revenues related to fees paid for a variety of youth programs. Variance due to cyclical nature of programs.

Facility Rental Fees:

All revenues related to fees paid for rental of rooms at Seaview Recreation Center. Decrease due to reduction in amount of facility rentals.

Adult Program Fees:

All revenues related to fees paid for a variety of adult programs. Variance due to cyclical nature of programs.

Promotional Merchandise:

All revenues related to sales of promotional merchandise. Variance due to underestimated revenues in FY10.

Seaview Park Concession:

Proceeds from vending machines at Seaview Park.

EXPENSES

Salaries and Wages:

Variance due to small increase in part time salaries for programs.

Employee Benefits:

Change is due to the adjustment in the actuarially determined retirement costs and health insurance costs.

Contractual:

Small decrease due to cost saving measures across accounts.

Commodities:

Small increase due to cost of supplies.

Transfer out to LSEF Capital Fund:

Transfers moved to separate program budget.



Recreation Enterprise Fund

Administration Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Expenses						
Salaries and Wages	398,836	238,289	266,500	266,500	268,800	0.86%
Employee Benefits	147,296	94,513	97,800	97,800	110,277	12.76%
Contractual	76,554	11,450	13,800	12,100	12,600	-8.70%
Commodities	24,813	1,735	4,100	2,600	3,400	-17.07%
Capital Outlay	0	0	0	0	0	0.00%
Depreciation	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	647,500	345,987	382,200	379,000	395,077	3.37%

EXPENSES

Salaries and Wages:

No appreciable change

Employee Benefits:

Change is due to the adjustment in the actuarially determined retirement costs and health insurance costs.

Contractual:

Decrease due to cost savings measures.

Commodities:

Decrease due to cost savings measures.

Capital Outlay:

No capital costs in FY 2010

Depreciation:

Annual Depreciation has been transferred to a new program.



Recreation Enterprise Fund

Capital Program

Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest on Investments	157,854	58,268	58,000	21,814	22,000	-62.07%
FEMA Reimbursement	1,645	0	0	0	0	0.00%
Donations/Town Commitment for Par 3	1,884,649	1,768,833	0	0	0	-100.00%
Transfer from Donations Fund (103)	0	0	0	0	0	0.00%
TOTALS	2,044,147	1,827,101	58,000	21,814	22,000	-62.07%
Expenses						
Projects	168,392	4,213,472	300,000	0	0	-100.00%
TOTALS	168,392	4,213,472	300,000	0	0	-100.00%
TOTAL REVENUES OVER/(UNDER) EXPENSES						
	1,875,755	(2,386,371)	(242,000)	21,814	22,000	

REVENUES

Interest on Investments:

Represents projected interest income for FY11.

FEMA Reimbursement:

This item represents FEMA reimbursements due to damage caused by Hurricane Wilma.

Donations/Town Commitment for Par 3:

This item represents donations and Town funding for the Par 3 renovation project.

EXPENSES

Projects:

FY10 amount reflects funding for foundation and piling repairs to the Australian and Brazilian dock houses rolled over into FY11.



Recreation Enterprise Fund

Depreciation Program Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Expenditures:						
Capital Outlay - Annual Depreciation	280,831	282,593	368,100	368,100	492,500	34%
TOTALS	280,831	282,593	368,100	368,100	492,500	34%

EXPENSES

Capital Outlay - Annual Depreciation

Represents depreciation on all fixed assets and infrastructure assets. The increase is due to the depreciation on the upgrades to the Par 3 golf course.



Recreation Enterprise Fund

Equipment Replacement Program Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Expenditures						
Capital Outlay - Equipment	0	235,774	36,500	27,200	51,000	39.73%
Total	0	235,774	36,500	27,200	51,000	39.73%

EXPENSES

Capital Outlay - Equipment

Represents scheduled replacement of equipment at golf course in FY11. Toro Riding Greensmower, Toro utility topdressing vehicle, Club Car carryall vehicle.



Recreation Enterprise Fund

Debt Service Program Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
<u>Expenditures</u>						
Debt Service - Principal	0	0	132,800	0	55,000	-58.58%
Debt Service - Interest	0	0	27,900	24,900	70,500	152.69%
Total	0	0	160,700	24,900	125,500	94.10%

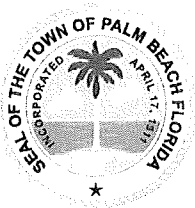
EXPENSES

Debt Service -Principal

Represents the principal amount due on the Par 3 portion of the 2010A bond.

Debt Service - Interest

Represents the interest amount due on the Par 3 portion of the 2010A bond.



TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Jane Struder, Director of Finance
FROM: Alan Brown, Acting Director of Recreation *AB*
SUBJECT: FY 2011 Proposed Fee Schedules
DATE: June 3, 2010

The attached program fee schedules, which include Tennis, Recreation Center, Town Docks, and Golf Course, detail the fee proposals for fiscal year 2011 as recommended by staff.

Tennis Facilities

Staff is not recommending any increases in tennis fees at this time.

Recreation Center

Staff is not recommending any increases in recreation center room rental fees.

Town Docks

In an effort to maintain or improve our market position, while increasing revenues, staff proposes the addition of a seasonal monthly rate. This addition is proposed in order to be more competitive in the area market and offer alternatives to help maintain high occupancy levels. Staff is not recommending raising any of the existing rates at this time.

Par 3 Golf Course

Staff believes that considering its unique and valuable location and the quality layout and exceptional conditioning, the newly renovated golf course will command a more competitive rate. The new three tier rate schedule should be observed over the coming year to get a better perspective on how the new course fits into the local area market. Therefore, at this time no fee increases are recommended.

c: Peter B. Elwell, Town Manager
Jay Boodheshwar, Acting Public Works Director
Rod Gardiner, Assistant Recreation Director
Jon Luscomb, Dockmaster
Rick Dytrych, Golf Pro-Manager

Attachments

FY 2011 Proposed Recreation Department Fee Schedule

Exhibit I – Golf Course

Winter Season (December 20 – April 10)	Regular Rate	Resident Guest/ Hotel Partner	Palm Beach Resident
Green Fee	\$ 42.00	\$ 37.00	\$ 34.00
Green Fee (after 1:00 pm)	\$ 37.00	\$ 34.00	\$ 32.00
Green Fee (after 2:30 pm)	\$ 25.00	\$ 25.00	\$ 25.00
Green Fee (9 holes at 8:30 am and after 2:00 pm)	\$ 21.00	\$ 19.00	\$ 17.00
Junior Green Fee	\$ 25.00	\$ 22.00	\$ 20.00
Junior Green Fee (after 3:30 pm)	\$ 15.00	\$ 15.00	\$ 15.00
12 Play Pass	\$ 420.00	\$ 370.00	\$ 340.00
Maintenance and Improvement Fee – Daily Play	\$ 3.00	\$ 3.00	\$ 3.00
Maintenance and Improvement Fee – 12 Play Pass	\$ 36.00	\$ 36.00	\$ 36.00

Shoulder Seasons (November 1 –Dec 19, April 11 – May 1)	Regular Rate	Resident Guest/ Hotel Partner	Palm Beach Resident
Green Fee	\$ 35.00	\$ 32.00	\$ 30.00
Green Fee (after Noon)	\$ 32.00	\$30.00	\$ 28.00
Green Fee (after 3:30 pm)	\$ 21.00	\$ 21.00	\$ 21.00
Green Fee (9 holes at 8:30 am and after 2:00 pm)	\$ 19.00	\$ 17.00	\$ 15.00
Junior Green Fee	\$ 20.00	\$ 18.00	\$ 16.00
Junior Green Fee (after 4:30 pm)	\$ 10.00	\$ 10.00	\$ 10.00
12 Play Pass	\$ 350.00	\$ 320.00	\$ 280.00
Maintenance and Improvement Fee – Daily Play	\$ 3.00	\$ 3.00	\$ 3.00
Maintenance and Improvement Fee – 12 Play Pass	\$ 36.00	\$ 36.00	\$ 36.00

Summer Season (May 2 – October 30)	Regular Rate	Resident Guest/ Hotel Partner	Palm Beach Resident
Green Fee	\$ 20.00	\$ 18.00	\$ 18.00
Green Fee (after Noon)	\$ 17.00	\$ 15.00	\$ 15.00
Green Fee (after 5:00 pm)	\$ 12.00	\$ 10.00	\$ 10.00
Green Fee (9 holes at Dawn)	\$ 12.00	\$ 10.00	\$ 10.00
Junior Green Fee	\$ 12.00	\$ 10.00	\$ 10.00
Junior Green Fee (after 5:00 pm)	\$ 10.00	\$ 10.00	\$ 10.00
12 Play Pass	\$ 200.00	\$ 180.00	\$ 180.00
Maintenance and Improvement Fee – Daily Play	\$ 2.00	\$ 2.00	\$ 2.00
Maintenance and Improvement Fee – 12 Play Pass	\$ 24.00	\$ 24.00	\$ 24.00

- All fees listed do not include sales tax
- Seasons identified may be shortened or lengthened due to market competition
- Daily play rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions

Revised 6/3/10

FY 2011 Proposed Recreation Department Fee Schedule

Exhibit II – Golf Course

Other Fees	Winter Rate	Shoulder Rate	Summer Rate
Carts			
Riding Cart - Single	\$ 14.00	\$ 14.00	\$ 10.00
Riding Cart – after 3:30 and 9 Holes	\$ 9.00	\$ 9.00	\$ 7.00
Pull Cart	\$ 5.00	\$ 5.00	\$ 4.00
Pull Cart – after 3:30 and 9 Holes	\$ 3.00	\$ 3.00	\$ 3.00
Practice Range			
Small Bucket	\$ 5.00	\$ 5.00	\$ 5.00
Medium Bucket	\$ 9.00	\$ 9.00	\$ 8.00
Large Bucket	\$ 12.00	\$ 12.00	\$ 10.00
10 Large Bucket Program	\$ 100.00	\$ 100.00	\$ 90.00
Club Rentals			
Rental Clubs (Adult)	\$ 20.00	\$ 20.00	\$ 15.00
Rental Clubs (9 Holes/Youth)	\$ 13.00	\$ 13.00	\$ 10.00
Special Programs			
Outings	10% Off Prevailing	10% Off Prevailing	10% Off Prevailing
Leagues	N/A	10% Off Prevailing	10% Off Prevailing
Re-play Rate	50% Off Prevailing	50% Off Prevailing	50% Off Prevailing

Annual / Summer Passes	Regular Rate	Palm Beach Resident
Annual Pass	\$ 1,600.00	\$ 1,300.00
Annual Pass – Double	\$ 2,400.00	\$ 1,950.00
Junior Annual Pass	\$ 800.00	\$ 650.00
Maintenance and Improvement Fee – Annual	\$ 400.00	\$ 400.00
Summer Pass	\$ 450.00	\$ 350.00
Summer Pass – Double	\$ 600.00	\$ 450.00
Junior Summer Pass	\$ 300.00	\$ 200.00
Maintenance and Improvement Fee – Summer	\$ 150.00	\$ 150.00

- All fees listed do not include sales tax
- Seasons identified may be shortened or lengthened due to market competition
- Daily play rates may be discounted to fill underused times and/or to offer specials to attract new play, depending on market conditions

Revised 6/3/10

FY 2011 Proposed Recreation Department Fee Schedule

Exhibit III – Recreation Center

<u>FEE CLASSIFICATION</u> (Fees listed do not include tax)	<u>FY-2010 EXISTING FEE</u>	<u>FY-2011 PROPOSED FEE</u>
<u>Facility Rental Fees</u>		
Meeting Room	\$ 65.00	\$ 65.00
Auditorium	\$ 95.00	\$ 95.00
Game Room / Snack Bar	\$ 85.00	\$ 85.00
Athletic Field - Special Event Use	\$ 50.00	\$ 50.00
Athletic Field - League Play/Practice	\$ 65.00	\$ 65.00
Additional Required Supervision	\$ 25.00	\$ 25.00
Facility Cleanup	\$ 40.00	\$ 40.00
Damage Deposit	\$ 200.00	\$ 200.00

- Room rental rates include the cost of the required building attendant.
- All fees, with the exception of the damage deposit, are hourly rates.

FY 2011 Proposed Recreation Department Fee Schedule

Exhibit IV – Tennis Facilities

<u>FEE CLASSIFICATION</u> (Fees listed do not include tax)	<u>FY-2010 EXISTING FEE</u>	<u>FY-2011 PROPOSED FEE</u>
<u><i>Annual Passes</i></u>		
Annual Pass - Resident Adult	\$ 379.50	\$ 379.50
Annual Pass - Resident Junior	\$ 68.00	\$ 68.00
Annual Pass - Resident Family	\$ 569.50	\$ 569.50
Annual Pass - Non-Resident Adult	\$ 712.00	\$ 712.00
Annual Pass - Non-Resident Junior	\$ 210.00	\$ 210.00
Annual Pass - Non-Resident Family	\$ 1028.00	\$ 1028.00
Maintenance & Improvement Fee – Annual Adult	\$ 30.00	\$ 30.00
Maintenance & Improvement Fee – Annual Junior	\$ 10.00	\$ 10.00
 <u><i>12 Play Passes</i></u>		
Resident Adult	\$ 75.00	\$ 75.00
Resident Junior	\$ 35.00	\$ 35.00
Non-Resident Adult	\$ 145.00	\$ 145.00
Non-Resident Junior	\$ 75.00	\$ 75.00
Maintenance & Improvement Fee – 12 Play Pass	\$ 6.00	\$ 6.00
 <u><i>Daily Court Fees</i></u>		
Resident Adult	\$ 7.50	\$ 7.50
Resident Junior	\$ 3.50	\$ 3.50
Non-Resident Adult	\$ 14.50	\$ 14.50
Non-Resident Junior	\$ 7.50	\$ 7.50
Maintenance & Improvement Fee – Daily Play	\$.50	\$.50

- All fees listed do not include sales tax

FY 2011 Proposed Recreation Department Fee Schedule

Exhibit V – Town Docks (Rates include “per foot” and “total fee”)

ANNUAL LEASE

SLIP		FY-2010	%		FY-2011
<u>SIZE</u>		<u>EXISTING FEE</u>	<u>Increase</u>		<u>PROPOSED FEE</u>
50	\$ 0.94	\$ 17,155.00	0%	\$ 0.94	\$ 17,155.00
60	\$ 0.94	\$ 20,586.00	0%	\$ 0.94	\$ 20,586.00
80	\$ 0.98	\$ 28,616.00	0%	\$ 0.98	\$ 28,616.00
100	\$ 1.02	\$ 37,230.00	0%	\$ 1.02	\$ 37,230.00
110	\$ 1.02	\$ 40,953.00	0%	\$ 1.02	\$ 40,953.00
120	\$ 1.06	\$ 46,428.00	0%	\$ 1.06	\$ 46,428.00
130	\$ 1.06	\$ 50,297.00	0%	\$ 1.06	\$ 50,297.00
150	\$ 1.09	\$ 59,677.50	0%	\$ 1.09	\$ 59,677.50
160	\$ 1.09	\$ 63,656.00	0%	\$ 1.09	\$ 63,656.00
172	\$ 1.11	\$ 69,685.80	0%	\$ 1.11	\$ 69,685.80
262	\$ 1.11	\$ 106,149.30	0%	\$ 1.11	\$ 106,149.30

SEASONAL LEASE

SLIP		FY-2010	%		FY-2011
<u>SIZE</u>		<u>EXISTING FEE</u>	<u>Increase</u>		<u>PROPOSED FEE</u>
50	\$ 1.53	\$ 13,770.00	0%	\$ 1.53	\$ 13,770.00
60	\$ 1.53	\$ 16,524.00	0%	\$ 1.53	\$ 16,524.00
80	\$ 1.61	\$ 23,184.00	0%	\$ 1.61	\$ 23,184.00
100	\$ 1.67	\$ 30,060.00	0%	\$ 1.67	\$ 30,060.00
110	\$ 1.67	\$ 33,066.00	0%	\$ 1.67	\$ 33,066.00
120	\$ 1.73	\$ 37,368.00	0%	\$ 1.73	\$ 37,368.00
130	\$ 1.73	\$ 40,482.00	0%	\$ 1.73	\$ 40,482.00
150	\$ 1.77	\$ 47,790.00	0%	\$ 1.77	\$ 47,790.00
160	\$ 1.77	\$ 50,976.00	0%	\$ 1.77	\$ 50,976.00
172	\$ 1.80	\$ 55,728.00	0%	\$ 1.80	\$ 55,728.00
262	\$ 1.80	\$ 84,888.00	0%	\$ 1.80	\$ 84,888.00

Revised 6/3/10

FY 2011 Proposed Recreation Department Fee Schedule

Exhibit VI – Town Docks (Rates include “per foot” and “total fee”)

TRANSIENT WINTER DAILY

<u>SLIP</u>		<u>FY-2010</u>	<u>%</u>		<u>FY-2011</u>
<u>SIZE</u>		<u>EXISTING FEE</u>	<u>Increase</u>		<u>PROPOSED FEE</u>
50	\$ 2.76	\$ 138.00	0%	\$ 2.76	\$ 138.00
60	\$ 2.76	\$ 165.60	0%	\$ 2.76	\$ 165.60
80	\$ 2.78	\$ 222.40	0%	\$ 2.78	\$ 222.40
100	\$ 2.90	\$ 290.00	0%	\$ 2.90	\$ 290.00
110	\$ 2.90	\$ 319.00	0%	\$ 2.90	\$ 319.00
120	\$ 2.95	\$ 354.00	0%	\$ 2.95	\$ 354.00
130	\$ 2.95	\$ 383.50	0%	\$ 2.95	\$ 383.50
150	\$ 3.00	\$ 450.00	0%	\$ 3.00	\$ 450.00
160	\$ 3.00	\$ 480.00	0%	\$ 3.00	\$ 480.00
172	\$ 3.00	\$ 516.00	0%	\$ 3.00	\$ 516.00
262	\$ 3.00	\$ 786.00	0%	\$ 3.00	\$ 786.00

TRANSIENT WINTER MONTHLY

<u>SLIP</u>		<u>FY-2010</u>	<u>%</u>		<u>FY-2011</u>
<u>SIZE</u>		<u>EXISTING FEE</u>	<u>Increase</u>		<u>PROPOSED FEE</u>
50	N/A	N/A	N/A	\$ 1.90	\$ 2850.00
60	N/A	N/A	N/A	\$ 1.90	\$ 3420.00
80	N/A	N/A	N/A	\$ 1.95	\$ 4680.00
100	N/A	N/A	N/A	\$ 1.95	\$ 5850.00
110	N/A	N/A	N/A	\$ 1.95	\$ 6435.00
120	N/A	N/A	N/A	\$ 2.00	\$ 7200.00
130	N/A	N/A	N/A	\$ 2.00	\$ 7800.00
150	N/A	N/A	N/A	\$ 2.05	\$ 9225.00
160	N/A	N/A	N/A	\$ 2.05	\$ 9840.00
172	N/A	N/A	N/A	\$ 2.10	\$ 10,836.00
262	N/A	N/A	N/A	\$ 2.10	\$ 16,506.00

FY 2011 Proposed Recreation Department Fee Schedule

Exhibit VII – Town Docks (Rates include “per foot” and “total fee”)

TRANSIENT SUMMER DAILY

<u>SLIP</u>		<u>FY-2010</u>	<u>%</u>		<u>FY-2011</u>
<u>SIZE</u>		<u>EXISTING FEE</u>	<u>Increase</u>		<u>PROPOSED FEE</u>
50	\$ 1.46	\$ 73.00	0%	\$ 1.46	\$ 73.00
60	\$ 1.46	\$ 87.60	0%	\$ 1.46	\$ 87.60
80	\$ 1.59	\$ 127.20	0%	\$ 1.59	\$ 127.20
100	\$ 1.66	\$ 166.00	0%	\$ 1.66	\$ 166.00
110	\$ 1.66	\$ 182.60	0%	\$ 1.66	\$ 182.60
120	\$ 1.68	\$ 201.60	0%	\$ 1.68	\$ 201.60
130	\$ 1.68	\$ 218.40	0%	\$ 1.68	\$ 218.40
150	\$ 1.71	\$ 256.50	0%	\$ 1.71	\$ 256.50
160	\$ 1.71	\$ 273.60	0%	\$ 1.71	\$ 273.60
172	\$ 1.72	\$ 295.84	0%	\$ 1.72	\$ 295.84
262	\$ 1.72	\$ 450.64	0%	\$ 1.72	\$ 450.64

TRANSIENT SUMMER MONTHLY

<u>SLIP</u>		<u>FY-2010</u>	<u>%</u>		<u>FY-2011</u>
<u>SIZE</u>		<u>EXISTING FEE</u>	<u>Increase</u>		<u>PROPOSED FEE</u>
50	\$ 1.22	\$ 1830.00	0%	\$ 1.22	\$ 1830.00
60	\$ 1.22	\$ 2196.00	0%	\$ 1.22	\$ 2196.00
80	\$ 1.24	\$ 2976.00	0%	\$ 1.24	\$ 2976.00
100	\$ 1.30	\$ 3900.00	0%	\$ 1.30	\$ 3900.00
110	\$ 1.30	\$ 4290.00	0%	\$ 1.30	\$ 4290.00
120	\$ 1.31	\$ 4716.00	0%	\$ 1.31	\$ 4716.00
130	\$ 1.31	\$ 5109.00	0%	\$ 1.31	\$ 5109.00
150	\$ 1.33	\$ 5985.00	0%	\$ 1.33	\$ 5985.00
160	\$ 1.33	\$ 6384.00	0%	\$ 1.33	\$ 6384.00
172	\$ 1.34	\$ 6914.40	0%	\$ 1.34	\$ 6914.40
262	\$ 1.34	\$ 10,532.40	0%	\$ 1.34	\$ 10,532.40

AREA GOLF COURSE RATE SURVEY

The following rates are winter rates which include greens fee and cart fees.

CHAMPIONSHIP COURSES

	<u>RIDE</u>	<u>WALK</u>
Links at Madison Green	\$70.00	No
Abacoa Golf Course	\$99.00	No
Palm Beach National	\$80.00	No
North Palm Beach Country Club	\$109.00	No
Atlantis Public Course	\$95.00	No
West Palm Beach Country Club	\$55.00	Yes, after 1 pm

PAR 3 GOLF COURSES

Red Reef	\$36.75	Yes, anytime
Jupiter Dunes	\$36.00	Yes, anytime
Palm Beach Par 3	\$59.00	Yes, anytime

RECREATION DEPARTMENT TENNIS DIVISION SURVEY

Daily Fees

AGENCY	DAILY RES. JUNIOR	DAILY RES. ADULT	DAILY N/R JUNIOR	DAILY N/R ADULT
TOWN OF PALM BEACH	\$ 3.50	\$ 7.50	\$ 7 .50	\$ 14.50
PALM BCH GARDENS	\$ 7.00	\$ 7.00	\$ 15.00	\$ 15.00
BOYNTON BEACH	\$ 2.00	\$ 8.00	\$ 2.00	\$ 8.00
BOCA RATON	\$ 5.00	\$ 6.00	\$ 10.00	\$ 14.00
VILLAGE OF WELLINGTON	\$ 10.00	\$ 10.00	\$ 13.00	\$ 13.00
WEST PALM BEACH	\$ 4.00	\$ 6.00	\$ 6.00	\$ 9.00
DELRAY BEACH	\$ 5.25	\$ 10.00	\$ 10.00	\$ 15.00

Annual Fees

AGENCY	ANNUAL RES. JUNIOR	ANNUAL RES. ADULT	ANNUAL RES. FAMILY	ANNUAL N/R JUNIOR	ANNUAL N/R ADULT	ANNUAL N/R FAMILY
TOWN OF PALM BEACH	\$ 68.00	\$ 379.50	\$ 569.50	\$ 210.00	\$ 712.00	\$ 1028.00
PALM BCH GARDENS	\$ 126.00	\$ 330.00	\$ 456.00	\$ 252.00	\$ 660.00	\$ 912.00
BOYNTON BEACH	N/A	\$ 265.00	\$ 397.00	N/A	\$ 474.00	\$ 662.00
BOCA RATON	\$ 55.00	\$ 210.00	\$ 275.00	\$ 156.00	\$ 575.00	\$ 760.00
VILLAGE OF WELLINGTON	\$ 160.00	\$ 385.00	\$ 550.00	\$ 275.00	\$ 555.00	\$ 825.00
WEST PALM BEACH	\$ 100.00	\$ 210.00	\$ 310.00	\$ 155.00	\$ 275.00	\$ 445.00
DELRAY BEACH	\$ 50.00	\$ 325.00	\$ 500.00	\$ 100.00	\$ 565.00	\$ 785.00

RECREATION DEPARTMENT DOCKS SURVEY

Yearly Rate Survey Including Electric on a cost per foot comparison

Annual Lease

Slip Size	TOPB	Palm Harbor	Old Pt Cove	Rybovich North	Rybovich South	Rybovich	2011 Proposed Rate \$/SF
50	\$ 0.94	\$ 1.18	\$ 0.97	n/a	\$ 1.25	n/a	\$ 0.94
60	\$ 0.94	\$ 1.15	\$ 1.06	n/a	\$ 1.20	n/a	\$ 0.94
80	\$ 0.98	\$ 1.58	\$ 1.38	\$ 1.89	\$ 1.39	n/a	\$ 0.98
100	\$ 1.02	\$ 1.60	\$ 1.38	\$ 1.80	\$ 1.30	n/a	\$ 1.02
110	\$ 1.02	\$ 1.72	\$ 1.48	\$ 1.77	\$ 1.32	n/a	\$ 1.02
120	\$ 1.06	\$ 1.71	\$ 1.49	\$ 1.74	\$ 1.24	n/a	\$ 1.06
130	\$ 1.06	\$ 2.19	\$ 1.75	\$ 1.72	\$ 1.22	n/a	\$ 1.06
150	\$ 1.09	\$ 2.37	\$ 2.80	n/a	\$ 1.62	\$ 2.67	\$ 1.09
160	\$ 1.09	\$ 2.35	\$ 2.80	n/a	\$ 1.58	\$ 2.63	\$ 1.09
172	\$ 1.11	\$ 2.38	\$ 2.80	n/a	\$ 1.53	\$ 2.58	\$ 1.11
262	\$ 1.11	\$ 2.25	\$ 2.80	n/a	\$ 1.33	\$ 2.38	\$ 1.11

Seasonal Lease

Slip Size	TOPB	Palm Harbor	Old Pt Cove	Rybovich North	Rybovich South	Rybovich	2011 Proposed Rate \$/SF
50	\$ 1.53	\$ 1.68	\$ 1.42	n/a	\$ 1.25	n/a	\$ 1.53
60	\$ 1.53	\$ 1.65	\$ 1.52	n/a	\$ 1.20	n/a	\$ 1.53
80	\$ 1.61	\$ 2.13	\$ 1.98	\$ 1.89	\$ 1.39	n/a	\$ 1.61
100	\$ 1.67	\$ 2.35	\$ 2.11	\$ 1.80	\$ 1.30	\$ 2.60	\$ 1.67
110	\$ 1.67	\$ 2.43	\$ 2.26	\$ 1.77	\$ 1.32	\$ 2.02	\$ 1.67
120	\$ 1.73	\$ 2.41	\$ 2.26	\$ 1.74	\$ 1.24	\$ 2.54	\$ 1.73
130	\$ 1.73	\$ 3.14	\$ 2.61	\$ 1.72	\$ 1.22	\$ 2.52	\$ 1.73
150	\$ 1.77	\$ 3.12	\$ 3.01	n/a	\$ 1.62	\$ 3.17	\$ 1.77
160	\$ 1.77	\$ 3.11	\$ 3.01	n/a	\$ 1.58	\$ 3.13	\$ 1.77
172	\$ 1.80	\$ 3.10	\$ 3.01	n/a	\$ 1.53	\$ 3.08	\$ 1.80
262	\$ 1.80	\$ 2.95	\$ 3.01	n/a	\$ 1.33	\$ 2.88	\$ 1.80

RECREATION DEPARTMENT DOCKS SURVEY

Yearly Rate Survey Including Electric on a cost per foot comparison

Transient Winter Daily

Slip Size	TOPB	Palm Harbor	Old Pt Cove	Rybovich North	Rybovich South	Rybovich	2011 Proposed Rate \$/SF
50	\$ 2.76	\$ 3.00	\$ 2.15	n/a	\$ 1.25	\$ 3.05	\$ 2.76
60	\$ 2.76	\$ 2.92	\$ 2.33	n/a	\$ 1.20	\$ 3.00	\$ 2.76
80	\$ 2.78	\$ 3.38	\$ 2.56	\$ 1.89	\$ 1.39	\$ 3.13	\$ 2.78
100	\$ 2.90	\$ 3.10	\$ 3.20	\$ 1.80	\$ 1.30	\$ 3.05	\$ 2.90
110	\$ 2.90	\$ 3.07	\$ 3.16	\$ 1.77	\$ 1.32	\$ 3.02	\$ 2.90
120	\$ 2.95	\$ 3.04	\$ 3.13	\$ 1.74	\$ 1.24	\$ 3.00	\$ 2.95
130	\$ 2.95	\$ 3.77	\$ 3.13	\$ 1.72	\$ 1.22	\$ 2.98	\$ 2.95
150	\$ 3.00	\$ 3.73	\$ 3.50	n/a	\$ 1.62	\$ 2.95	\$ 3.00
160	\$ 3.00	\$ 3.72	\$ 3.50	n/a	\$ 1.58	\$ 2.94	\$ 3.00
172	\$ 3.00	\$ 3.70	\$ 3.50	n/a	\$ 1.53	\$ 2.92	\$ 3.00
262	\$ 3.00	\$ 3.63	\$ 3.50	n/a	\$ 1.33	\$ 2.86	\$ 3.00

Transient Winter Monthly

Slip Size	TOPB	Palm Harbor	Old Pt Cove	Rybovich North	Rybovich South	Rybovich	2011 Proposed Rate \$/SF
50	N/A	\$ 1.68	\$ 1.42	n/a	\$ 1.25	\$ 3.05	\$ 1.90
60	N/A	\$ 1.65	\$ 1.52	n/a	\$ 1.20	\$ 3.00	\$ 1.90
80	N/A	\$ 2.13	\$ 1.98	\$ 1.89	\$ 1.39	\$ 3.13	\$ 1.95
100	N/A	\$ 2.35	\$ 2.11	\$ 1.80	\$ 1.30	\$ 3.05	\$ 1.95
110	N/A	\$ 2.43	\$ 2.26	\$ 1.77	\$ 1.32	\$ 3.02	\$ 1.95
120	N/A	\$ 2.41	\$ 2.26	\$ 1.74	\$ 1.24	\$ 3.00	\$ 2.00
130	N/A	\$ 3.14	\$ 2.61	\$ 1.72	\$ 1.22	\$ 2.98	\$ 2.00
150	N/A	\$ 3.12	\$ 3.01	n/a	\$ 1.62	\$ 2.95	\$ 2.05
160	N/A	\$ 3.11	\$ 3.01	n/a	\$ 1.58	\$ 2.94	\$ 2.05
172	N/A	\$ 3.10	\$ 3.01	n/a	\$ 1.53	\$ 2.92	\$ 2.10
262	N/A	\$ 2.95	\$ 3.01	n/a	\$ 1.33	\$ 2.86	\$ 2.10

RECREATION DEPARTMENT DOCKS SURVEY

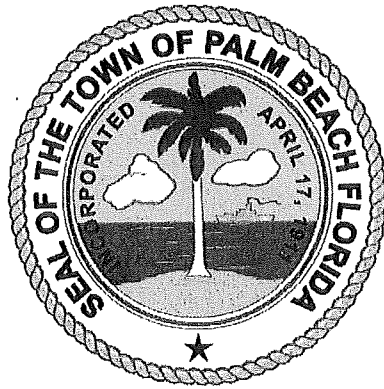
Yearly Rate Survey Including Electric on a cost per foot comparison

Transient Summer Daily

Slip Size	TOPB	Palm Harbor	Old Pt Cove	Rybovich North	Rybovich South	Rybovich	2011 Proposed Rate \$/SF
50	\$ 1.46	\$ 3.00	\$ 1.99	n/a	\$ 1.25	\$ 3.05	\$ 1.46
60	\$ 1.46	\$ 2.92	\$ 2.08	n/a	\$ 1.20	\$ 3.00	\$ 1.46
80	\$ 1.59	\$ 3.38	\$ 2.50	\$ 1.89	\$ 1.39	\$ 3.13	\$ 1.59
100	\$ 1.66	\$ 3.10	\$ 2.95	\$ 1.80	\$ 1.30	\$ 3.05	\$ 1.66
110	\$ 1.66	\$ 3.07	\$ 2.91	\$ 1.77	\$ 1.32	\$ 3.02	\$ 1.66
120	\$ 1.68	\$ 3.04	\$ 2.88	\$ 1.74	\$ 1.24	\$ 3.00	\$ 1.68
130	\$ 1.68	\$ 3.77	\$ 2.85	\$ 1.72	\$ 1.22	\$ 2.98	\$ 1.68
150	\$ 1.71	\$ 3.73	\$ 3.25	n/a	\$ 1.62	\$ 2.95	\$ 1.71
160	\$ 1.71	\$ 3.72	\$ 3.25	n/a	\$ 1.58	\$ 2.94	\$ 1.71
172	\$ 1.72	\$ 3.70	\$ 3.25	n/a	\$ 1.53	\$ 2.92	\$ 1.72
262	\$ 1.72	\$ 3.63	\$ 3.25	n/a	\$ 1.33	\$ 2.86	\$ 1.72

Transient Summer Monthly

Slip Size	TOPB	Palm Harbor	Old Pt Cove	Rybovich North	Rybovich South	Rybovich	2011 Proposed Rate \$/SF
50	\$ 1.22	\$ 1.30	\$ 1.07	n/a	\$ 1.25	\$ 3.05	\$ 1.22
60	\$ 1.22	\$ 1.27	\$ 1.17	n/a	\$ 1.20	\$ 3.00	\$ 1.22
80	\$ 1.24	\$ 1.74	\$ 1.52	\$ 1.89	\$ 1.39	\$ 3.13	\$ 1.24
100	\$ 1.30	\$ 1.76	\$ 1.52	\$ 1.80	\$ 1.30	\$ 3.05	\$ 1.30
110	\$ 1.30	\$ 1.89	\$ 1.63	\$ 1.77	\$ 1.32	\$ 3.02	\$ 1.30
120	\$ 1.31	\$ 1.88	\$ 1.64	\$ 1.74	\$ 1.24	\$ 3.00	\$ 1.31
130	\$ 1.31	\$ 2.41	\$ 1.93	\$ 1.72	\$ 1.22	\$ 2.98	\$ 1.31
150	\$ 1.33	\$ 2.61	\$ 3.08	n/a	\$ 1.62	\$ 2.95	\$ 1.33
160	\$ 1.33	\$ 2.59	\$ 3.08	n/a	\$ 1.58	\$ 2.94	\$ 1.33
172	\$ 1.34	\$ 2.62	\$ 3.08	n/a	\$ 1.53	\$ 2.92	\$ 1.34
262	\$ 1.34	\$ 2.48	\$ 3.08	n/a	\$ 1.33	\$ 2.86	\$ 1.34



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Risk Management

Fund 501 - Self Insurance, Worker's Comp, Liability, Property Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Risk Funding	2,392,000	1,918,000	1,904,463	1,904,463	1,896,226	-0.43%
Miscellaneous Revenue	4,614	190,765	10,900	28,000	0	-100.00%
Interest on Investments	235,616	113,265	139,000	70,100	71,002	-48.92%
TOTALS	2,632,230	2,222,030	2,054,363	2,002,563	1,967,228	-4.24%
Expenses						
Salaries and Wages	100,908	94,926	82,300	82,300	82,342	0.05%
Employee Benefits	49,754	72,449	33,000	32,565	37,442	13.46%
Contractual	1,897,054	1,005,390	2,184,983	2,184,983	2,094,344	-4.15%
Commodities	1,929	3,070	4,080	4,100	3,100	-24.02%
Other	3,180	14,824	3,000,000	0	3,000,000	0.00%
TOTALS	2,052,825	1,190,659	5,304,363	2,303,948	5,217,228	-1.64%
TOTAL REVENUES OVER/(UNDER) EXPENSES	579,405	1,031,371	(3,250,000)	(301,385)	(3,250,000)	
Beginning Net Assets	6,013,314	6,589,271	7,620,642	7,620,642	7,319,257	
Loss on Disposal of Fixed Assets	(3,448)	0	0	0	0	
Transfer from General Fund	0	0	0	0	0	
ENDING NET ASSETS	6,589,271	7,620,642	4,370,642	7,319,257	4,069,257	



Risk Management

REVENUES

Risk Funding:

The decrease results from the change in the amount of the fund transfer from the general fund.

Miscellaneous:

Excess reimbursement from Insurance carriers.

Interest on Investments:

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

EXPENSES

Salaries and Wages:

Level Funding for one full-time position.

Employee Benefits:

Increase is due to increase in health insurance costs.

Contractual:

Change is due to anticipated insurance premium adjustments, primarily for property, based upon market conditions and exposure changes.

Commodities:

Decrease is due to a decrease in supplies.

Other:

Reserve funds established to cover catastrophic losses, emergencies and contingencies.



Self Insurance - Health

Fund 502 - Self Insurance, Health Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Group Medical	4,095,522	4,660,663	4,250,000	4,315,000	4,364,300	2.69%
Interest on Investments	86,608	16,009	25,000	6,000	25,300	1.20%
TOTALS	4,182,130	4,676,672	4,275,000	4,321,000	4,389,600	2.68%
Expenses						
Salaries and Wages	90,700	109,207	70,300	55,000	38,700	-44.95%
Employee Benefits	4,159,197	4,373,261	4,155,000	3,700,000	4,310,500	3.74%
Contractual	7,263	5,365	34,700	21,600	36,000	3.75%
Commodities	3,429	3,584	4,400	3,500	4,400	0.00%
Capital Outlay	898	507	0	0	0	0.00%
Other (Contingency)		0	500,000	0	500,000	0.00%
TOTALS	4,261,487	4,491,924	4,764,400	3,780,100	4,889,600	2.63%
TOTAL REVENUES OVER/(UNDER) EXPENSES	(79,357)	184,748	(489,400)	540,900	(500,000)	
Beginning Net Assets	1,740,326	1,660,969	1,740,326	1,740,326	1,311,574	
ENDING NET ASSETS	1,660,969	1,845,717	1,250,926	2,281,226	811,574	



Self Insurance - Health

REVENUES

Group Medical:

Town and Employee portion of health care expenses

Gain/Loss on Investments:

Gain/Loss on investments represents revenue earned or investment losses on the investments in the trust.

EXPENSES

Salaries and Wages:

Employee salary expenditures prorated to the Health fund.

Employee Benefits:

Cost of Employee Health Care expenditures

Contractual:

Estimated costs for auditing, investment management and other contractual expenditures.

Commodities:

Estimated costs for office supplies

Capital Outlay:

Estimated costs for equipment.

Other:

Estimated costs for contingency.



Equipment Replacement Fund

Equipment Replacement Fund - 320

The fund was established to provide a means to replace equipment, excluding enterprise fund equipment, when the end of its useful life has been reached. The fund includes both capital equipment as well as computer equipment.

Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to keep. Annually, depreciation is funded with a transfer from the various departments to the Equipment Replacement Fund based on the economic life and replacement cost of the equipment utilized by each department. The calculation for funding was modified in FY2006 to use replacement cost rather than original cost to insure sufficient funds are available when the asset is replaced.

Depreciation for the fixed assets is calculated using the straight line method which takes the original purchase price less anticipated salvage value divided by the expected useful life of the asset.

The established asset value threshold for inclusion in the Equipment Replacement Fund is: \$2,500 for fixed assets, and \$1,500 for computer assets.

Depreciation Charges by Department FY2011

	Depreciation Amount
General Government	\$2,400
Information Systems	330,000
Human Resources	1,500
Finance	5,400
Planning, Zoning and Building	11,200
Fire-Rescue Department	848,600
Police Department	546,900
Department of Public Works	456,339
Emergency Management	1,700
Total Depreciation	\$2,204,039



Equipment Replacement Fund

Replacement Equipment - FY2011

Department	Cost
<i>Fire-Rescue:</i>	
(5) SUVs	147,000
ATV	9,000
<i>Police:</i>	
(4) Patrol Vehicles	117,800
Patrol Vehicle Equipment	18,600
Code Enforcement Vehicle	18,000
(2) ATVs	12,600
Mechanic's Truck	24,000
<i>Public Works</i>	
Bulldozer	175,000
International 4700	110,000
Recycling Truck Body	57,000
Video Inspection Camera for Sewer System	20,500
Ford 150 Pick-up	18,300
Ford Ranger Pick-up	15,000
Steam Cleaner	5,000
<i>Information Systems:</i>	
Computer Equipment	246,700
Total Equipment Replacement Fund Expenditures	\$994,500



Equipment Replacement Fund

Fund 320 - Equipment Replacement Fund Revenue and Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest on Investments	308,230	208,899	300,000	95,000	98,000	-67.33%
Surplus Equipment Proceeds	86,809	114,910	40,000	20,000	30,000	-25.00%
Transfer from General Fund	1,903,368	1,903,529	2,143,700	2,143,700	2,204,039	2.81%
TOTALS	2,298,407	2,227,338	2,483,700	2,258,700	2,332,039	-6.11%
Expenditures						
Capital Outlay - Equipment	1,209,226	3,120,982	677,050	1,216,000	747,800	10.45%
Capital Outlay - IS Equipment	375,269	204,534	299,300	180,000	246,700	-17.57%
TOTALS	1,584,495	3,325,516	976,350	1,396,000	994,500	1.86%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	713,912	(1,098,178)	1,507,350	862,700	1,337,539	
Contingency	0	0	(500,000)	0	(500,000)	
Beginning Fund Balance	11,224,354	11,938,266	10,840,088	10,840,088	11,702,788	
ENDING FUND BALANCE	11,938,266	10,840,088	11,847,438	11,702,788	12,540,327	



Equipment Replacement Fund

REVENUE

Interest:

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

Surplus Equipment Proceeds:

Represents the sale of surplus equipment through the Palm Beach County Thrift Store.

Transfer from General Fund:

This transfer represents the depreciation expense charged to General Fund program budgets and transferred to the Equipment Replacement Fund on an annual basis.

EXPENDITURES

Capital Outlay - Equipment:

Estimated purchases of replacement capital equipment.

Capital Outlay - IS Equipment:

Estimated purchases of replacement IS equipment.

Contingency:

Contingency reserve.



Retirement Funds

RETIREMENT FUNDS

The Town provides three defined benefit pension plans: General Employees, Police Officers and Firefighters. The Town administers the General Employees' Pension Trust Fund which covers all full time general employees and lifeguards. A outside pension consultant administers the Police Officer and Firefighter Pension Trust Fund which covers all full time police and fire-rescue personnel. With the creation of House Bill 261 passed by the Florida Legislature and approved by the Governor in 1999, the Town amended Chapter 82 of the Town of Palm Beach Code of Ordinances establishing a separate retirement plan for public safety officers. Prior to January 1, 2000, both plans were part of a single defined pension plan, the Town of Palm Beach Employees' Retirement System. On October 1, 2004, the Public Safety Pension Plan was split into two separate plans: the Police Officers' Pension Plan and the Firefighters' Pension Plan.

The Town Council is authorized to establish benefit levels and to approve the actuarial assumptions used in the determination of contribution levels. The contributions are segregated between General Employees (including lifeguards), Police Officers and Firefighters. The Police Officers' and Firefighters' Pension Plans also receive payments from the State of Florida pursuant to Chapters 175 and 185 of the Florida Statutes for the benefit of police officers and fire-rescue personnel. Approximately 340 active employees and 325 retirees are covered by the three Plans.

The contribution requirements of the Plan members and the Town are established and may be amended by the Town Council. Plan members are required to contribute a percentage of their annual covered salary as described in the following table. The Town is required to contribute at an actuarially determined rate. The contribution rates for the FY11 budget year as a percentage of the employees annual compensation, is shown below:

Description	Member Contribution	Town and State Contribution
General Employees	6.47%	20.95%
Lifeguards	7.21%	33.37%
Police	6.98%	45.56%
Fire-Rescue	6.82%	51.06%

The Town Manager has recommended changes to all Town pension plans that would provide immediate savings and reduce long term costs to Town taxpayers by almost 50%. These recommendations are currently being negotiated with unions representing Town police officers and firefighters. Town Council action on pension reform is expected later this year.



Retirement Funds

The Town's share of the retirement funding costs for FY09 and FY10 is as follows:

	FY2010	FY2011	Change	% Change
Gen. Employees	\$2,507,174	\$2,927,020	\$419,846	16.75%
Lifeguards	109,310	148,364	39,054	35.73%
Police	2,261,552	2,828,758	567,206	25.08%
Fire-Rescue	2,647,210	3,189,802	542,592	20.50%
Total	\$7,525,246	\$9,093,944	\$1,568,698	20.85%

The employer funding history for the last five years is as follows:

	FY2007	FY2008	FY2009	FY2010	FY2011
General	\$2,296,302	\$2,488,986	\$2,319,374	\$2,507,174	\$2,927,020
Lifeguards	118,863	125,916	100,754	109,310	148,364
Police	2,158,494	2,366,346	2,090,160	2,261,552	2,828,758
Fire-Rescue	2,258,786	2,525,215	2,359,327	2,647,210	3,189,802
Total	\$6,832,445	\$7,506,463	\$6,869,615	\$7,525,246	\$9,093,944

The employer funding history per employee for the last five years is as follows:

	FY11 # of Employees	FY2007	FY2008	FY2009	FY2010	FY2011
General	198	10,014	11,179	10,491	11,881	14,803
Lifeguards	9	13,207	13,991	12,594	13,664	16,485
Police	71	28,032	30,732	26,797	30,562	39,842
Fire-Rescue	72	29,335	33,227	31,883	36,263	44,303

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

As of Fiscal Year End	FY2005	FY2006	FY2007	FY2008	FY2009
General & Lifeguards	87%	88%	93%	88%	81%
Police	85%	86%	92%	90%	85%
Fire-Rescue	77%	77%	82%	80%	74%



Retirement Funds

Retirement Benefits for General Employees are:

Normal Retirement:

Eligibility

- a) *General:* 30 or more years of service, regardless of age; or age 55 with 10 or more years of service
- b) *Lifeguards:* Age 50 with 10 or more years of service. Members with at least 10 years of service who retire after February 9, 1993 are eligible when the individual's age plus credited service totals 65 years or more.

Pension Amount

- 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) *Lifeguards:* Average final compensation times the sum of a) 2.85% for the first 25 years of service with a maximum of 71.25% of AFC, plus, b) 1.0% for service in excess of 25 years.

The normal form of pension is a pension payable for life. Also, see Automatic Death Benefit After Retirement heading.

Final Average Compensation:

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

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 - 98% of member's accrued benefit at the date of election to participate in DROP.

Early Retirement (General):

Eligibility - Age 50 with 10 or more years of service.

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

Deferred Retirement (Vested Termination Benefit):

Eligibility - 10 or more years of service. 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.

Pension Amount - Computed as for normal retirement, based upon service and average final compensation at time of termination.



Retirement Funds

Duty Disability Retirement:

Eligibility - No age or service requirements.

Pension Amount - To earliest normal retirement eligibility date: 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.

Non-Duty Disability Before Retirement:

Eligibility - 10 or more years of service.

Pension Amount - Computed as for normal retirement.

Duty Death Before Retirement:

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 widow of the difference, if any, between 75% of the retirant's AFC and the aggregate amount paid to children for the month.

Non-Duty Death Before Retirement:

Eligibility - 10 or more years of service

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:

To Surviving Child(ren): 25% of the retirant's pension payable to age 18, not to exceed an equal share of 75% of the retirant'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 retirant's pension and the aggregate amount paid to any surviving children for the month.

Post-Retirement Cost-of-Living Adjustments:

Members who retire after September 30, 1968 and prior to October 1, 1990 receive an annual 1.0% increase computed on the base benefit. Other adjustments have been made periodically. Pensions effective after September 30, 1990 will be increased 2.0% annually based on the total pension payable subsequent to an initial 3 year deferral period.

Supplemental Pension Distribution:

Amount determined on investment return, if any, after expenses, between 8.0% and 10.0% of assets, subject to accumulated gains/(losses) limitation.



Retirement Funds

Retirement Benefits for the Police Officers' and Firefighters' Retirement Systems are:

Normal Retirement:

Eligibility - 20 or more years of service, regardless of age; or, age 50 with 10 or more years of service; or, members with at least 10 years of service who retire after September 30, 1990 are eligible when the individual's age plus credited service totals 65 years or more.

Pension Amount - 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.

The normal form of pension is a pension payable for 10 years certain. Also, see Automatic Death Benefit After Retirement heading.

Final Average Compensation:

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

DROP Retirement:

Eligibility - Same as Normal Retirement, election must be made within 7 years of the date the member first reaches retirement eligibility.

Pension Amount - 100% of the member's accrued benefit at the date of election to participate in DROP.

Deferred Retirement (Vested Termination Benefit):

Eligibility - 10 or more years of service. 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.

Pension Amount - Computed as for normal retirement, based upon service and average final compensation at time of termination.

Duty Disability Retirement:

Eligibility - No age or service requirements.

Pension Amount - 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:

Eligibility - 10 or more years of service.

Pension Amount - Computed as for normal retirement.



Retirement Funds

Duty Death Before Retirement:

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 an equal share of 75% of the member's AFC when there are 4 or more surviving children being paid. A pension to the widow of the difference, if any, between 75% of the retirant's AFC and the aggregate amount paid to children for the month.

Non-Duty Death Before Retirement:

Eligibility - 10 or more years of service.

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:

To Surviving Child(ren): 25% of the retirant's pension payable to age 18, not to exceed an equal share of 75% of the retirant'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 retirant's pension and the aggregate amount paid to any surviving children for the month.

Post-Retirement Cost-of-Living Adjustments:

Members who retire after September 30, 1968 and prior to October 1, 1990 receive an annual 1.0% increase computed on the base benefit. Other adjustments have been made periodically. Pensions effective after September 30, 1990 will be increased 2.0% annually based on the total pension payable subsequent to an initial 3 year deferral period.

Supplemental Pension Distribution:

Amount determined on investment return, if any, after expenses, between 8.0% and 10.0% of assets, subject to accumulated gains/(losses) limitation.

Firefighter Individual Chapter Share Accounts:

Available tax revenues received pursuant to Chapter 175 Florida Statute which have not been otherwise committed for members. Individual member accounts maintained in each member's name effective on or after 10/1/98.

Prior Governmental Service Elsewhere:

During the first five years of employment by the Town, the years or fractional parts of years that a member previously served for any other municipal, county, or state government or district may be added to years or fractional parts of 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 Credit:

A vested member who has not purchased service credit under Prior Governmental Service elsewhere may purchase years or fractional parts of years of services 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.



Retirement Funds

Fund 600 - General Employees' Retirement System Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Employer Contributions	2,614,902	2,420,128	2,616,600	2,616,600	3,075,384	17.53%
Employee Contributions	859,572	891,027	887,000	870,000	895,000	0.90%
Gain/(Loss) on Investments	(14,681,856)	(471,559)	200,000	200,000	200,000	0.00%
Miscellaneous	0	0	1,000	1,300	1,000	0.00%
Interest on Investments	71,197	65,887	475,000	56,000	100,000	-78.95%
TOTALS	(11,136,185)	2,905,483	4,179,600	3,743,900	4,271,384	2.20%
Expenses						
Contractual	3,797,997	4,040,561	4,115,500	4,066,000	4,300,000	4.48%
TOTALS	3,797,997	4,040,561	4,115,500	4,066,000	4,300,000	4.48%
TOTAL REVENUES OVER/(UNDER) EXPENSES						
	(14,934,182)	(1,135,078)	64,100	(322,100)	(28,616)	
Beginning Net Assets	76,377,873	61,443,691	60,308,613	60,308,613	59,986,513	
ENDING FUND EQUITY						
	61,443,691	60,308,613	60,372,713	59,986,513	59,957,897	



Retirement Funds

REVENUES

Employer Contributions:

The employer contributions are actuarially determined.

Employee Contributions:

Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate established by the retirement board and approved by Town Council. The contribution rate has not changed from FY10 and remains at 6.47% for employees and 7.21% for lifeguards. Deferred Retirement Option Plan retirees (DROP) do not contribute to the plan. The increase in employee contributions from FY10 to FY11 is due to an increased salary base.

Gain/(Loss) on Investments:

This line item reflects the estimated gains on the sale of equities. Projections reflect the current returns of the fund.

Miscellaneous:

No change.

Interest on Investments:

The FY11 budgeted amount represents the anticipated interest to be earned on fixed income investments.

EXPENSES

Contractual:

This line item reflects anticipated pension and operating costs.



Retirement Funds

Fund 606 - Police Officers' Retirement System Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
State of Florida	229,543	225,628	230,000	230,000	225,000	-2.17%
Employer Contributions	2,366,346	2,104,724	2,261,600	2,261,600	2,828,758	25.08%
Employee Contributions	394,024	422,170	400,000	430,000	440,000	10.00%
Gain/(Loss) on Investments	(8,431,923)	(1,479,266)	500,000	500,000	500,000	0.00%
Interest on Investments	1,296,568	591,105	1,310,000	1,310,000	1,310,000	0.00%
TOTALS	(4,145,442)	1,864,361	4,701,600	4,731,600	5,303,758	12.81%
Expenses						
Contractual	3,601,209	4,014,743	4,110,000	4,110,000	4,200,000	2.19%
TOTALS	3,601,209	4,014,743	4,110,000	4,110,000	4,200,000	2.19%
TOTAL REVENUES OVER/(UNDER) EXPENSES	(7,746,651)	(2,150,382)	591,600	621,600	1,103,758	
Beginning Net Assets	62,462,218	54,715,567	52,565,185	52,565,185	53,156,785	
ENDING FUND EQUITY	54,715,567	52,565,185	53,156,785	53,186,785	54,260,543	



Retirement Funds

REVENUES

State of Florida:

Chapter 185 monies received from the State of Florida are recorded in this line item.

Employer Contributions:

The employer contributions are actuarially determined.

Employee Contributions:

Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate established by the retirement board and approved by Town Council. The contribution rate has not changed from FY10 and remains at 6.98%. Deferred Retirement Option Plan retirees (DROP) do not contribute to the plan.

Gain/(Loss) on Investments:

This line item reflects the estimated gains on the sale of equities.

Interest on Investments:

The FY11 budgeted amount represents the anticipated interest to be earned on fixed income investments.

EXPENSES:

Contractual:

This line item reflects anticipated pension and operating costs. A 2% cost of living adjustment is paid to retirees on the 37th month of retirement and every 12th month thereafter.



Retirement Funds

Fund 607 - Firefighters' Retirement System Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
State of Florida	770,044	521,301	770,000	600,000	620,000	-19.48%
Employer Contributions	2,525,215	2,359,327	2,647,300	2,647,300	3,189,802	20.49%
Employee Contributions	403,835	442,893	410,000	445,000	450,000	9.76%
Gain/(Loss) on Investments	(9,701,356)	(1,104,238)	500,000	(1,000,000)	500,000	0.00%
Interest on Investments	1,767,611	382,003	1,721,000	500,000	500,000	-70.95%
TOTALS	(4,234,651)	2,601,286	6,048,300	3,192,300	5,259,802	-13.04%
Expenses						
Contractual	3,884,147	4,124,428	4,325,000	4,370,000	4,630,000	7.05%
TOTALS	3,884,147	4,124,428	4,325,000	4,370,000	4,630,000	7.05%
TOTAL REVENUES OVER/(UNDER) EXPENSES						
	(8,118,798)	(1,523,142)	1,723,300	(1,177,700)	629,802	
Beginning Net Assets	59,897,535	51,778,737	50,255,595	50,255,595	51,978,895	
ENDING FUND EQUITY						
	51,778,737	50,255,595	51,978,895	49,077,895	52,608,697	



Retirement Funds

REVENUES

State of Florida:

Chapter 175 monies received from the State of Florida are recorded in this line item.

Employer Contributions:

The employer contributions are actuarially determined.

Employee Contributions:

Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate established by the retirement board and approved by Town Council. The contribution rate has not changed from FY10 and remains at 6.82%. Deferred Retirement Option Plan retirees (DROP) do not contribute to the plan.

Gain/(Loss) on Investments:

This line item reflects the estimated gains on the sale of equities.

Interest on Investments:

The FY11 budgeted amount represents the anticipated interest to be earned on fixed income investments.

EXPENSES:

Contractual:

This line item reflects anticipated pension and operating costs. A 2% cost of living adjustment is paid to retirees on the 37th month of retirement and every 12th month thereafter.

Everyone talks about the need to reduce costs and many have their favorite targeted areas, but no one wants their own pet area gored. There are no pets below. The fundamental question however is whether these services are integral to the lifestyle of our Town and will our residents, who are being overtaxed, continue to pay for them.

Where to find cost savings:

Legislative	\$118,000	
Code Enforcement	\$390,000	
Landmarks	\$140,000	Also look at ARCOM; can't find direct costs for it.
Fire Prevention	\$584,000	
Fire Training	\$339,000	
Lifeguards	\$813,000	Principally done for non residents
Organized Crime/Narcotics	\$800,000	Plus additional reduction in Administration
Police Training	\$355,000	
Crime Scene/Evidence	\$401,000	Plus additional reduction in Administration
Criminal Investigation	\$1,276,000	Plus additional reduction in Administration
Sanitary Sewer Maintenance	\$1,328,000	Bill the residents for this; take away tax deduction
Sanitary Sewer Treatment	\$1,695,000	Bill the residents for this; take away tax deduction
Residential Collection	\$908,000	Let residents contract privately; take away tax deduction
Commercial Collection	\$1,031,000	Let users contract privately
Refuge Disposal	\$112,000	Resident/Commercial pay through their contractors
Yard Trash	\$1,771,000	Let residents contract privately; take away tax deduction
Recycling	\$306,000	Not required by law
Beach Cleaning	\$110,000	Principally done for non residents
Landscaping town property	\$1,300,000	Can we afford this luxury
Coastal Management	<u>\$657,000</u>	Can we afford this activity.
\$14,434,000		

Additionally:

Recreation Department: Why is the town in the recreation business? Why do municipalities have to have tennis, golf and basically day care.

Lease docks and receive an upfront payment; lessee will probably want to add facilities and a couple of hundred residents will object, but the Town as a whole will benefit

Lease the golf and tennis operations; tennis loses money, golf may make money but there are financial risks associated with the business.

Shut down the Recreation Center. It loses \$400,000 plus the cost of administration for all of the above of another \$395,000.

Eliminate the ¹³9 funded by open positions (Staffing page 6) saving probably \$500,000.

Savings for all the above would be in excess of another \$1,000,000



PALM BEACH CHAMBER OF COMMERCE, INC.**400 Royal Palm Way • Suite 106 • Palm Beach, FL 33480**June 18, 2010 www.palmbeachchamber.com

☎ 561.655.3282

☎ 561.655.7191

Mayor & Town Council
Town of Palm Beach
360 South County Road
Palm Beach, FL 33480

via fax

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James A. Ponce
Historian

Laurel Baker
Executive Director
Secretary

Penny Spano
Membership Services

RE: Proposed Charter Amendment Regarding Certain Landmark Properties

Dear Mayor & Town Council:

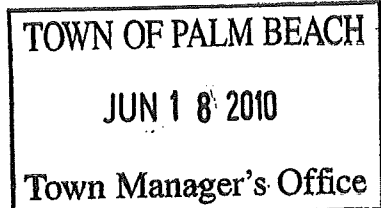
The Palm Beach Chamber board of directors wish to express their concern over the language used in the proposed charter amendment regarding certain landmark properties, and recommends that the proposed referendum language, as stated, is not accepted.

The language is inappropriate and unnecessarily restrictive. Similar to the principles set forth for Amendment 4, it will have a chilling affect on any and all potential improvements brought to ARCOM, Landmarks and the Council. As worded, the referendum could potentially adversely impact historic properties in need of variances to accomplish critical improvements. If such variances were to require the vote of the general population, needed repairs and improvements could be delayed for a year or more.

Demolition by neglect has been cited as a major concern; were the referendum to pass, one must consider what might happen to structures that must wait upon the will of the people. This would not be benign, but rather a malignant and malicious obstruction of private property rights that could significantly threaten the character of the town.

Any potential investment in revitalizing the commercial districts would be thwarted. While applauding the professionalism of the staff, we are all aware of the length of time required to review and permit projects. This added layer is not productive.

C: MTC
PBE
JCR
JP



Mayor & Town Council
June 18, 2010
Page 2.

The delays attributed to referendum activities could be devastating. We have seen well-intended, but misdirected efforts for the past three years, in all of the retail districts. The town can ill-afford to have the situation deteriorate any further by the current language.

The chamber board urges you to carefully consider the ultimate consequences in accepting the referendum as presented. In looking towards the best interests of the town, its residents and those who come to the island on a daily basis to work, please request a change in the language that reflects sound business practices and truly equitable processes.

Max Ehrmann advised that one 'go placidly amid the noise and the haste, and remember what peace there may be in silence'.

Sincerely,



Laurel Baker
on behalf of the Board of Directors

cc: Palm Beach Daily News